

BEFORE THE
FLORIDA PUBLIC SERVICE COMMISSION

DOCKET NO. 110138-EI

MINIMUM FILING REQUIREMENTS

SECTION B – RATE BASE SCHEDULES

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GULF POWER COMPANY

Docket No. 110138-EI
Minimum Filing Requirements

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GULF POWER COMPANY

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B. Rate Base Schedules

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FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide a schedule of the 13-month average adjusted ratebase for the test year, the prior year and the most recent historical year. Provide the details of all adjustments on Schedule B-2.

Type of Data Shown:

 Projected Test Year Ended 12/31/12 Prior Year Ended 12/31/11 Historical Year Ended 12/31/10

COMPANY: GULF POWER COMPANY

Witness: R. J. McMillan

DOCKET NO.: 110138-EI

Adjusted 13-Month Average Rate Base

(\$000's)

(1) Line No.	(2) Rate Base Components	(3) Total Company per Books	(4) Non-Electric Utility	(5) Electric Utility (3) + (4)	(6) Commission Adjustments Made in Last Case as Applicable (Sch. B-2)	(7) Adjusted per Commission (5)+(6)	(8) Company Adjustments (Sch. B-2)	(9) Total Utility with Commission & Company Adjustments (7) + (8)	(10) Unit Power Sales Rate Base	(11) Total Utility Adjusted for UPS (9) - (10)	(12) Jurisdictional Rate Base Factor	(13) Jurisdictional Utility Adjusted Per Company & Commission (11) x (12)
1	Plant-in-Service	4,070,412	0	4,070,412	(1,030,932)	3,039,480	(3,950)	3,035,530	(367,005)	2,668,525	0.9788452	2,612,073
2	Accumulated Depreciation & Amortization	(1,412,339)	0	(1,412,339)	100,856	(1,311,483)	(12,291)	(1,323,774)	116,261	(1,207,513)	0.9770686	(1,179,823)
3	Net Plant-in-Service (1) - (2)	2,658,073	0	2,658,073	(930,076)	1,727,997	(16,241)	1,711,756	(250,744)	1,461,012	0.9803136	1,432,250
4	Plant Held for Future Use	5,665	0	5,665	0	5,665	27,687	33,352	0	33,352	0.9664488	32,233
5	Construction Work-in-Progress	323,143	0	323,143	(254,241)	68,902	0	68,902	(6,285)	62,617	0.9727710	60,912
6	Plant Acquisition Adjustment	2,414	0	2,414	0	2,414	0	2,414	(2,414)	0		0
7	Net Utility Plant (3)+(4)+(5)+(6)	2,989,295	0	2,989,295	(1,184,317)	1,804,978	11,446	1,816,424	(259,443)	1,556,981	0.9797133	1,525,395
8	Working Capital Allowance	192,332	(12,518)	179,814	(10,189)	169,625	(5,892)	163,733	(8,689)	155,044	0.9713952	150,609
9	Total Rate Base (7) + (8)	3,181,627	(12,518)	3,169,109	(1,194,506)	1,974,603	5,554	1,980,157	(268,132)	1,712,025		1,676,004

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Type of Data Shown:

 Projected Test Year Ended 12/31/12 Prior Year Ended 12/31/11 Historical Year Ended 12/31/10

COMPANY: GULF POWER COMPANY

Witness: R. J. McMillan

DOCKET NO.: 110138-EI

Adjusted 13-Month Average Rate Base
(\$000's)

(1) Line No.	(2) Rate Base Components	(3) Total Company per Books	(4) Non-Electric Utility	(5) Electric Utility (3) + (4)	(6) Commission Adjustments Made in Last Case as Applicable (Sch. B-2)	(7) Adjusted per Commission (5)+(6)	(8) Company Adjustments (Sch. B-2)	(9) Total Utility with Commission & Company Adjustments (7) + (8)	(10) Unit Power Sales Rate Base	(11) Total Utility Adjusted for UPS (9) - (10)	(12) Jurisdictional Rate Base Factor	(13) Jurisdictional Utility Adjusted Per Company & Commission (11) x (12)
1	Plant-in-Service	3,750,824	0	3,750,824	(876,828)	2,873,996	(3,950)	2,870,046	(344,164)	2,525,882	0.9788452	2,472,447
2	Accumulated Depreciation & Amortization	(1,321,487)	0	(1,321,487)	72,344	(1,249,143)	(10,789)	(1,259,932)	108,913	(1,151,019)	0.9770686	(1,124,625)
3	Net Plant-in-Service (1) - (2)	2,429,337	0	2,429,337	(804,484)	1,624,853	(14,739)	1,610,114	(235,251)	1,374,863	0.9803319	1,347,822
4	Plant Held for Future Use	5,665	0	5,665	0	5,665	0	5,665	0	5,665	0.9664488	5,475
5	Construction Work-in-Progress	264,325	0	264,325	(174,155)	90,170	0	90,170	(25,041)	65,129	0.9727710	63,356
6	Plant Acquisition Adjustment	2,669	0	2,669	0	2,669	0	2,669	(2,669)	0		0
7	Net Utility Plant (3)+(4)+(5)+(6)	2,701,996	0	2,701,996	(978,639)	1,723,357	(14,739)	1,708,618	(262,961)	1,445,657	0.9799371	1,416,653
8	Working Capital Allowance	241,135	(12,772)	228,363	(22,348)	206,015	(4,716)	201,299	(9,132)	192,167	0.9701978	186,440
9	Total Rate Base (7) + (8)	2,943,131	(12,772)	2,930,359	(1,000,987)	1,929,372	(19,455)	1,909,917	(272,093)	1,637,824		1,603,093

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EXPLANATION: Provide a schedule of the 13-month average adjusted ratebase for the test year, the prior year and the most recent historical year. Provide the details of all adjustments on Schedule B-2.

Type of Data Shown:
 Projected Test Year Ended 12/31/12
 Prior Year Ended 12/31/11
 Historical Year Ended 12/31/10
 Witness: R. J. McMillan

COMPANY: GULF POWER COMPANY

DOCKET NO.: 110138-EI

Adjusted 13-Month Average Rate Base
 (\$000's)

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
Line No.	Rate Base Components	Total Company per Books	Non-Electric Utility	Electric Utility (3) + (4)	Commission Adjustments Made in Last Case as Applicable (Sch. B-2)	Adjusted per Commission (5)+(6)	Company Adjustments (Sch. B-2)	Total Utility with Commission & Company Adjustments (7) + (8)	Unit Power Sales Rate Base	Total Utility Adjusted for UPS (9) - (10)	Jurisdictional Rate Base Factor	Jurisdictional Utility Adjusted Per Company & Commission (11) x (12)
1	Plant-in-Service	3,518,325	0	3,518,325	(857,805)	2,660,520	(4,823)	2,655,697	(250,855)	2,404,842	0.9788452	2,353,968
2	Accumulated Depreciation & Amortization	(1,230,243)	0	(1,230,243)	37,329	(1,192,914)	(9,983)	(1,202,897)	104,116	(1,098,781)	0.9770686	(1,073,584)
3	Net Plant-in-Service (1) - (2)	2,288,082	0	2,288,082	(820,476)	1,467,606	(14,806)	1,452,800	(146,739)	1,306,061	0.9803401	1,280,384
4	Plant Held for Future Use	5,440	0	5,440	0	5,440	0	5,440	0	5,440	0.9664488	5,257
5	Construction Work-in-Progress	193,523	0	193,523	(57,006)	136,517	0	136,517	(86,790)	49,727	0.9727710	48,373
6	Plant Acquisition Adjustment	2,925	0	2,925	0	2,925	0	2,925	(2,925)	0		0
7	Net Utility Plant (3)+(4)+(5)+(6)	2,489,970	0	2,489,970	(877,482)	1,612,488	(14,806)	1,597,682	(236,454)	1,361,228	0.9800078	1,334,014
8	Working Capital Allowance	231,611	(13,520)	218,091	(28,914)	189,177	7,907	197,084	(8,599)	188,485	0.9682680	182,504
9	Total Rate Base (7) + (8)	2,721,581	(13,520)	2,708,061	(906,396)	1,801,665	(6,899)	1,794,766	(245,053)	1,549,713		1,516,518

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: List and explain all proposed adjustments to the 13-month average rate base for the test year, the prior year and the most recent historical year. List the adjustments included in the last case that are not proposed in the current case and the reasons for excluding them.

Type of Data Shown:
 Projected Test Year Ended 12/31/12
 Prior Year Ended 12/31/11
 Historical Year Ended 12/31/10
 Witness: R. J. McMillan

COMPANY: GULF POWER COMPANY

DOCKET NO.: 110138-EI

(1)	(2)	(3)	(4)	(5)	(6)	(7)
Line No.	Adj. No.	Adjustment Title	Reason for Adjustment or Omission	Adjustment Amount (\$000's)	Jurisdictional Factor	Jurisdictional Amount of Adjustment (5) x (6) (\$000's)
1		<u>Non Electric Adjustment:</u>				
2		Working Capital Adjustments				
3	(1)	Non-Utility Plant	To remove the non-utility plant included in rate base.	<u>(12,518)</u>	1.0000000	<u>(12,518)</u>
4		Total Non Electric Adjustment				
				<u>(12,518)</u>		<u>(12,518)</u>
5		<u>Commission Adjustments:</u>				
6		Plant in Service Adjustments				
7	(2)	Plant-in-Service - Environmental Cost Recovery Clause	To exclude plant amounts associated with the Environmental Cost Recovery Clause.	(1,017,798)	0.9662376	(983,435)
8						
9	(3)	Plant-in-Service - Conservation Cost Recovery Clause	To exclude plant amounts associated with the Energy Conservation Cost Recovery Clause.	(13,134)	1.0000000	(13,134)
10						
11		Accumulated Depreciation & Amortization Adjustments				
12	(4)	Depreciation Reserve - Environmental Cost Recovery Clause	To exclude plant amounts associated with the Environmental Cost Recovery Clause.	100,898	0.9662497	97,493
13						
14	(5)	Depreciation Reserve - Conservation Cost Recovery Clause	To exclude plant amounts associated with the Energy Conservation Cost Recovery Clause.	(42)	1.0000000	(42)
15						
16		Construction Work In Progress Adjustments				
17	(6)	CWIP - Interest Bearing	To exclude from rate base CWIP eligible for AFUDC.	(232,012)	0.9727710	(225,695)

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Witness: R. J. McMillan

(1)	(2)	(3)	(4)	(5)	(6)	(7)
Line No.	Adj. No.	Adjustment Title	Reason for Adjustment or Omission	Adjustment Amount (\$000's)	Jurisdictional Factor	Jurisdictional Amount of Adjustment (5) x (6) (\$000's)
1		<u>Commission Adjustments Continued:</u>				
2	(7)	CWIP - Environmental Cost Recovery Clause	To exclude plant amounts associated with the Environmental Cost Recovery Clause.	(22,229)	0.9662007	(21,478)
3						
4		Working Capital Adjustments				
5	(8)	Commission Working Capital Adjustments (see MFR B-17 for details)	To remove from working capital the effects of Commission adjustments.	(10,189)	0.9713952	(9,898)
6						
7		Total Commission Adjustments		<u>(1,194,506)</u>		<u>(1,156,189)</u>
8		<u>Company Adjustments</u>				
9		Plant in Service Adjustments				
10	(9)	Plant-in-Service - AROs	To exclude plant amounts associated with the Asset Retirement Obligations.	(3,950)	0.9673813	(3,821)
11						
12		Accumulated Depreciation & Amortization Adjustments				
13	(10)	Increase in Accumulated Reserve - Old Meters	Adjustment to increase the accumulated reserve related to old meters.	(886)	1.0000000	(886)
14						
15	(11)	Increase in Accumulated Reserve - AMI Meters	Adjustment to increase the accumulated reserve related to new AMI meters.	(616)	1.0000000	(616)
16						

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Witness: R. J. McMillan

DOCKET NO.: 110138-EI

(1)	(2)	(3)	(4)	(5)	(6)	(7)
Line No.	Adj. No.	Adjustment Title	Reason for Adjustment or Omission	Adjustment Amount (\$000's)	Jurisdictional Factor	Jurisdictional Amount of Adjustment (5) x (6) (\$000's)
1		<u>Company Adjustments Continued:</u>				
2	(12)	Depreciation Reserve - AROs	To exclude plant amounts associated with the Asset Retirement Obligations.	(10,789)	0.9659809	(10,422)
3						
4		Plant Held for Future Use Adjustments				
5	(13)	Increase Plant Held for Future Use	Adjustment to include in rate base the costs associated with nuclear site costs.	27,687	0.9662105	26,751
6						
7		Working Capital Adjustments				
8	(14)	Company Working Capital Adjustments (see MFR B-17 for details)	To remove from working capital the effects of Company adjustments.	(5,892)	0.9713952	(5,723)
9						
10		Total Company Adjustments		<u>5,554</u>		<u>5,283</u>
11		Total Rate Base Adjustments		<u>(1,188,952)</u>		<u>(1,150,906)</u>

FLORIDA PUBLIC SERVICE COMMISSION

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 Projected Test Year Ended 12/31/12 Prior Year Ended 12/31/11 Historical Year Ended 12/31/10

Witness: R. J. McMillan

(1)

(2)

(3)

Line No.	Adjustment Title	Reason for Adjustment or Omission
1	<u>Adjustments Not Made:</u>	
2	Unamortized Loss in Plant Daniel Railcars	This is not applicable in the test year, as the loss is fully amortized as of January 2011.
3	Net Plant-in-Service - Appliance Sales	Adjustment is not applicable. The Company is no longer engaged in appliance sales and/or service.
4		
5	Accumulated Depreciation - Depreciation	Adjustment is not applicable for the 2012 test year.
6	Adjustment Study	
7	Smith CC Life Adjustment	Adjustment is not applicable for the 2012 test year.
8	Net Plant-in-Service Security Measures	Adjustment is not applicable for the 2012 test year.
9	Net Plant-in-Service House Power Panels	Adjustment is not applicable for the 2012 test year.
10	Net Plant-in-Service Cable Injection Expense	Adjustment is not applicable for the 2012 test year.
11	Working Capital - Office Building - 3rd Floor	Adjustment is not applicable for the 2012 test year.

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: List and explain all proposed adjustments to the 13-month average rate base for the test year, the prior year and the most recent historical year. List the adjustments included in the last case that are not proposed in the current case and the reasons for excluding them.

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COMPANY: GULF POWER COMPANY

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(1)	(2)	(3)	(4)	(5)	(6)	(7)
Line No.	Adj. No.	Adjustment Title	Reason for Adjustment or Omission	Adjustment Amount (\$000's)	Jurisdictional Factor	Jurisdictional Amount of Adjustment (5) x (6) (\$000's)
1		<u>Non Electric Adjustment:</u>				
2		Working Capital Adjustments				
3	(1)	Non-Utility Plant	To remove the non-utility plant included in rate base.	<u>(12,772)</u>	1.0000000	<u>(12,772)</u>
4		Total Non Electric Adjustment		<u>(12,772)</u>		<u>(12,772)</u>
5		<u>Commission Adjustments:</u>				
6		Plant in Service Adjustments				
7	(2)	Plant-in-Service - Environmental Cost Recovery Clause	To exclude plant amounts associated with the Environmental Cost Recovery Clause.	(866,225)	0.9662376	(836,979)
8						
9	(3)	Plant-in-Service - Conservation Cost Recovery Clause	To exclude plant amounts associated with the Energy Conservation Cost Recovery Clause.	(10,603)	1.0000000	(10,603)
10						
11		Accumulated Depreciation & Amortization Adjustments				
12	(4)	Depreciation Reserve - Environmental Cost Recovery Clause	To exclude plant amounts associated with the Environmental Cost Recovery Clause.	72,741	0.9662497	70,286
13						
14	(5)	Depreciation Reserve - Conservation Cost Recovery Clause	To exclude plant amounts associated with the Energy Conservation Cost Recovery Clause.	(397)	1.0000000	(397)
15						
16		Construction Work In Progress Adjustments				
17	(6)	CWIP - Interest Bearing	To exclude from rate base CWIP eligible for AFUDC.	(169,040)	0.9727710	(164,437)

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Type of Data Shown:
 ___ Projected Test Year Ended 12/31/12
X Prior Year Ended 12/31/11
 ___ Historical Year Ended 12/31/10
 Witness: R. J. McMillan

COMPANY: GULF POWER COMPANY

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(1)	(2)	(3)	(4)	(5)	(6)	(7)
Line No.	Adj. No.	Adjustment Title	Reason for Adjustment or Omission	Adjustment Amount (\$000's)	Jurisdictional Factor	Jurisdictional Amount of Adjustment (5) x (6) (\$000's)
1		<u>Commission Adjustments Continued:</u>				
2	(7)	CWIP - Environmental Cost Recovery Clause	To exclude plant amounts associated with the Environmental Cost Recovery Clause.	(5,115)	0.9662007	(4,942)
3						
4		Working Capital Adjustments				
5	(8)	Commission Working Capital Adjustments (see MFR B-17 for details)	To remove from working capital the effects of Commission adjustments.	(22,348)	0.9701978	(21,682)
6						
7		Total Commission Adjustments		<u>(1,000,987)</u>		<u>(968,754)</u>
8		<u>Company Adjustments</u>				
9		Plant in Service Adjustments				
10	(9)	Plant-in-Service - AROs	To exclude plant amounts associated with the Asset Retirement Obligations.	(3,950)	0.9673813	(3,821)
11						
12		Accumulated Depreciation & Amortization Adjustments				
13	(10)	Depreciation Reserve - AROs	To exclude plant amounts associated with the Asset Retirement Obligations.	(10,789)	0.9659809	(10,422)
14						

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Type of Data Shown:

Projected Test Year Ended 12/31/12

Prior Year Ended 12/31/11

Historical Year Ended 12/31/10

Witness: R. J. McMillan

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(1)	(2)	(3)	(4)	(5)	(6)	(7)
Line No.	Adj. No.	Adjustment Title	Reason for Adjustment or Omission	Adjustment Amount (\$000's)	Jurisdictional Factor	Jurisdictional Amount of Adjustment (5) x (6) (\$000's)
1		<u>Company Adjustments Continued:</u>				
2		Working Capital Adjustments				
3	(11)	Company Working Capital Adjustments	To remove from working capital the effects of	(4,716)	0.9701978	(4,575)
4		(see MFR B-17 for details)	Company adjustments.			
5		Total Company Adjustments		<u>(19,455)</u>		<u>(18,818)</u>
6		Total Rate Base Adjustments		<u>(1,020,442)</u>		<u>(987,572)</u>

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Witness: R. J. McMillan

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(1)

(2)

(3)

Line No.	Adjustment Title	Reason for Adjustment or Omission
1	<u>Adjustments Not Made:</u>	
2	Net Plant-in-Service - Appliance Sales	Adjustment is not applicable. The Company is no longer engaged in appliance sales and/or service.
3		
4	Accumulated Depreciation - Depreciation	Adjustment is not applicable for the 2011 year.
5	Adjustment Study	
6	Smith CC Life Adjustment	Adjustment is not applicable for the 2011 year.
7	Net Plant-in-Service Security Measures	Adjustment is not applicable for the 2011 year.
8	Net Plant-in-Service House Power Panels	Adjustment is not applicable for the 2011 year.
9	Net Plant-in-Service Cable Injection Expense	Adjustment is not applicable for the 2011 year.
10	Working Capital - Office Building - 3rd Floor	Adjustment is not applicable for the 2011 year.

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Type of Data Shown:
 ___ Projected Test Year Ended 12/31/12
 ___ Prior Year Ended 12/31/11
X Historical Year Ended 12/31/10
 Witness: R. J. McMillan

COMPANY: GULF POWER COMPANY

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(1)	(2)	(3)	(4)	(5)	(6)	(7)
Line No.	Adj. No.	Adjustment Title	Reason for Adjustment or Omission	Adjustment Amount (\$000's)	Jurisdictional Factor	Jurisdictional Amount of Adjustment (5) x (6) (\$000's)
1		<u>Non Electric Adjustment:</u>				
2		Working Capital Adjustments				
3	(1)	Non-Utility Plant	To remove the non-utility plant included in rate base.	<u>(13,520)</u>	1.0000000	<u>(13,520)</u>
4		Total Non Electric Adjustment				
				<u>(13,520)</u>		<u>(13,520)</u>
5		<u>Commission Adjustments:</u>				
6		Plant in Service Adjustments				
7	(2)	Plant-in-Service - Environmental Cost	To exclude plant amounts associated with the	(847,358)	0.9662376	(818,749)
8		Recovery Clause	Environmental Cost Recovery Clause.			
9	(3)	Plant-in-Service - Conservation Cost	To exclude plant amounts associated with the	(10,447)	1.0000000	(10,447)
10		Recovery Clause	Energy Conservation Cost Recovery Clause.			
11		Accumulated Depreciation & Amortization Adjustments				
12	(4)	Depreciation Reserve - Environmental Cost	To exclude plant amounts associated with the	38,004	0.9662497	36,721
13		Recovery Clause	Environmental Cost Recovery Clause.			
14	(5)	Depreciation Reserve - Conservation Cost	To exclude plant amounts associated with the	(675)	1.0000000	(675)
15		Recovery Clause	Energy Conservation Cost Recovery Clause.			
16		Construction Work In Progress Adjustments				
17	(6)	CWIP - Interest Bearing	To exclude from rate base CWIP eligible for AFUDC.	(55,422)	0.9727710	(53,913)

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FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: List and explain all proposed adjustments to the 13-month average rate base for the test year, the prior year and the most recent historical year. List the adjustments included in the last case that are not proposed in the current case and the reasons for excluding them.

Type of Data Shown:
 Projected Test Year Ended 12/31/12
 Prior Year Ended 12/31/11
 Historical Year Ended 12/31/10
 Witness: R. J. McMillan

COMPANY: GULF POWER COMPANY

DOCKET NO.: 110138-EI

(1)	(2)	(3)	(4)	(5)	(6)	(7)
Line No.	Adj. No.	Adjustment Title	Reason for Adjustment or Omission	Adjustment Amount (\$000's)	Jurisdictional Factor	Jurisdictional Amount of Adjustment (5) x (6) (\$000's)
1		<u>Commission Adjustments Continued:</u>				
2	(7)	CWIP - Environmental Cost Recovery Clause	To exclude plant amounts associated with the Environmental Cost Recovery Clause.	(1,574)	0.9662007	(1,521)
3						
4	(8)	CWIP - Conservation Cost Recovery Clause	To exclude from rate base CWIP eligible associated with the Energy Conservation Cost Recovery Clause.	(10)	1.0000000	(10)
5						
6		Working Capital Adjustments				
7	(9)	Commission Working Capital Adjustments	To remove from working capital the effects of Commission adjustments.	(28,914)	0.9682680	(27,997)
8		(see MFR B-17 for details)				
9		Total Commission Adjustments		<u>(906,396)</u>		<u>(876,591)</u>
10		<u>Company Adjustments</u>				
11		Plant in Service Adjustments				
12	(10)	Plant-in-Service - AROs	To exclude plant amounts associated with the Asset Retirement Obligations.	(4,823)	0.9673813	(4,666)
13						
14		Accumulated Depreciation & Amortization Adjustments				
15	(11)	Depreciation Reserve - AROs	To exclude plant amounts associated with the Asset Retirement Obligations.	(9,983)	0.9659809	(9,643)
16						

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FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: List and explain all proposed adjustments to the 13-month average rate base for the test year, the prior year and the most recent historical year. List the adjustments included in the last case that are not proposed in the current case and the reasons for excluding them.

Type of Data Shown:
 Projected Test Year Ended 12/31/12
 Prior Year Ended 12/31/11
 Historical Year Ended 12/31/10
 Witness: R. J. McMillan

COMPANY: GULF POWER COMPANY

DOCKET NO.: 110138-EI

(1)	(2)	(3)	(4)	(5)	(6)	(7)
Line No.	Adj. No.	Adjustment Title	Reason for Adjustment or Omission	Adjustment Amount (\$000's)	Jurisdictional Factor	Jurisdictional Amount of Adjustment (5) x (6) (\$000's)
1		<u>Company Adjustments Continued:</u>				
2		Working Capital Adjustments				
3	(12)	Company Working Capital Adjustments	To remove from working capital the effects of	7,907	0.9682680	7,656
4		(see MFR B-17 for details)	Company adjustments.			
5		Total Company Adjustments		<u>(6,899)</u>		<u>(6,653)</u>
6		Total Rate Base Adjustments		<u>(913,295)</u>		<u>(883,244)</u>

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FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: List and explain all proposed adjustments to the 13-month average rate base for the test year, the prior year and the most recent historical year. List the adjustments included in the last case that are not proposed in the current case and the reasons for excluding them.

Type of Data Shown:
 Projected Test Year Ended 12/31/12
 Prior Year Ended 12/31/11
 Historical Year Ended 12/31/10
 Witness: R. J. McMillan

COMPANY: GULF POWER COMPANY

DOCKET NO.: 110138-EI

(1)

(2)

(3)

Line No.	Adjustment Title	Reason for Adjustment or Omission
1	Adjustments Not Made:	
2	Net Plant-in-Service - Appliance Sales	Adjustment is not applicable. The Company is no longer engaged in appliance sales and/or service.
3		
4	Accumulated Depreciation - Depreciation	Adjustment is not applicable for the 2010 year.
5	Adjustment Study	
6	Smith CC Life Adjustment	Adjustment is not applicable for the 2010 year.
7	Net Plant-in-Service Security Measures	Adjustment is not applicable for the 2010 year.
8	Net Plant-in-Service House Power Panels	Adjustment is not applicable for the 2010 year.
9	Net Plant-in-Service Cable Injection Expense	Adjustment is not applicable for the 2010 year.
10	Working Capital - Office Building - 3rd Floor	Adjustment is not applicable for the 2010 year.

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SCHEDULE B-3

13 MONTH AVERAGE BALANCE SHEET - SYSTEM BASIS

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Derive the 13-month average system balance sheet by primary account by month for the test year, the prior year, and the most recent historical year. For accounts including non-electric utility amounts, show these amounts as a separate subaccount.

Type of Data Shown:

Projected Test Year Ended 12/31/12

Prior Year Ended 12/31/11

Historical Year Ended 12/31/10

Witness: W.G. Buck, III, R.J. McMillan

COMPANY: GULF POWER COMPANY

DOCKET NO.: 110138-EI

(\$000's)

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Line No.	Account No.	Account Name	12/2011	1/2012	2/2012	3/2012	4/2012	5/2012	6/2012	7/2012
1		Utility Plant								
2	101	Electric Plant In Service	3,860,964	3,865,683	3,871,219	3,878,231	3,893,774	4,109,217	4,154,176	4,160,313
3	105	Plant Held for Future Use	5,665	5,665	5,665	5,665	5,665	5,665	5,665	5,665
4	106	Plant In Service Unclassified	0	0	0	0	0	0	0	0
5	107	Construction Work in Progress	324,287	365,632	403,397	447,127	467,534	281,309	248,957	261,583
6	108	Accum Prov for Depreciation	(1,345,146)	(1,354,845)	(1,364,335)	(1,372,438)	(1,377,141)	(1,378,267)	(1,380,206)	(1,390,811)
7	111	Accum Prov for Amortization	(21,825)	(22,118)	(22,412)	(22,705)	(22,998)	(23,291)	(23,584)	(23,877)
8	114	Electric Plant Acquisition Adjustments	2,542	2,520	2,499	2,478	2,456	2,435	2,414	2,393
9		Total Utility Plant	2,826,487	2,862,537	2,896,033	2,938,358	2,969,290	2,997,068	3,007,422	3,015,266
10		Other Property and Investments								
11	121	Non-Utility Property	14,922	15,086	15,086	15,086	15,086	15,086	15,086	15,086
12	122	Accum Prov for Non-Utility Property	(2,209)	(2,584)	(2,584)	(2,584)	(2,584)	(2,584)	(2,584)	(2,584)
13	123	Investment in Associated Companies	2,892	2,895	2,898	2,902	2,906	2,911	2,917	2,922
14	128	Other Special Funds	98,162	99,865	99,639	99,413	99,195	98,978	98,760	98,553
15		Total Other Property and Investments	113,767	115,262	115,039	114,817	114,603	114,391	114,179	113,977

SCHEDULE B-3

13 MONTH AVERAGE BALANCE SHEET - SYSTEM BASIS

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Derive the 13-month average system balance sheet by primary account by month for the test year, the prior year, and the most recent historical year. For accounts including non-electric utility amounts, show these amounts as a separate subaccount.

Type of Data Shown:

Projected Test Year Ended 12/31/12

Prior Year Ended 12/31/11

Historical Year Ended 12/31/10

Witness: W.G. Buck, III, R.J. McMillan

COMPANY: GULF POWER COMPANY

DOCKET NO.: 110138-EI

(\$000's)									
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Line No.	Account No.	Account Name	8/2012	9/2012	10/2012	11/2012	12/2012	13-Month Average	Reference
1		Utility Plant							
2	101	Electric Plant In Service	4,197,408	4,203,152	4,208,853	4,219,202	4,293,159	4,070,412	RB
3	105	Plant Held for Future Use	5,665	5,665	5,665	5,665	5,665	5,665	RB
4	106	Plant In Service Unclassified	0	0	0	0	0	0	RB
5	107	Construction Work in Progress	243,474	271,101	295,628	316,506	274,332	323,143	RB
6	108	Accum Prov for Depreciation	(1,400,562)	(1,410,289)	(1,419,180)	(1,429,662)	(1,434,629)	(1,389,039)	RB
7	111	Accum Prov for Amortization	(24,170)	(24,463)	(24,756)	(25,049)	(21,651)	(23,300)	RB
8	114	Electric Plant Acquisition Adjustments	2,371	2,350	2,329	2,307	2,286	2,414	RB
9		Total Utility Plant	3,024,186	3,047,516	3,068,539	3,088,969	3,119,162	2,989,295	
10		Other Property and Investments							
11	121	Non-Utility Property	15,086	15,086	15,086	15,086	15,086	15,073	NEU
12	122	Accum Prov for Non-Utility Property	(2,584)	(2,584)	(2,584)	(2,584)	(2,584)	(2,555)	NEU
13	123	Investment in Associated Companies	2,929	2,936	2,943	2,951	2,959	2,920	NEU
14	128	Other Special Funds	98,345	98,137	97,938	97,740	97,541	98,636	WC
15		Total Other Property and Investments	113,776	113,575	113,383	113,193	113,002	114,074	

REFERENCE:

RB = Rate Base; WC = Working Capital; CS = Capital Structure; ORP = Other Return Provided; NEU = Non-Electric Utility

SCHEDULE B-3

13 MONTH AVERAGE BALANCE SHEET - SYSTEM BASIS

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Derive the 13-month average system balance sheet by primary account by month for the test year, the prior year, and the most recent historical year. For accounts including non-electric utility amounts, show these amounts as a separate subaccount.

Type of Data Shown:

Projected Test Year Ended 12/31/12

Prior Year Ended 12/31/11

Historical Year Ended 12/31/10

Witness: W.G. Buck, III, R.J. McMillan

COMPANY: GULF POWER COMPANY

DOCKET NO.: 110138-EI

(\$000's)

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Line No.	Account No.	Account Name	12/2011	1/2012	2/2012	3/2012	4/2012	5/2012	6/2012	7/2012
1		Current and Accrued Assets								
2	131	Cash	4,641	4,641	4,641	4,641	4,641	4,641	4,641	4,641
3	134	Other Special Deposits	11	11	11	11	11	11	11	11
4	135	Working Funds	380	380	380	380	380	380	380	380
5	136	Temporary Cash Investments	0	0	0	0	0	0	0	0
6	142	Customer Accounts Receivable	72,486	79,034	79,876	63,102	63,090	67,503	83,993	97,883
7	143	Other Accounts Receivable	8,834	8,834	8,834	8,834	8,834	8,834	8,834	8,834
8	144	Accum Prov for Uncollectible Accounts	(1,968)	(2,225)	(2,316)	(1,672)	(1,767)	(1,807)	(1,942)	(1,877)
9	146	Accounts Receivable from Assoc Companies	9,292	9,305	9,044	16,112	12,294	9,802	9,473	9,567
10	151	Fuel Stock	107,892	105,786	107,470	100,253	93,388	87,401	87,689	88,497
11	154 and 163	Plant Materials and Operating Supplies	42,151	42,970	42,903	42,836	42,746	42,632	42,494	43,350
12	158	Allowance Inventory	9,588	9,220	9,008	8,796	8,583	8,370	8,157	7,940
13	165	Prepayments	16,133	16,208	16,284	16,359	16,435	17,513	17,586	17,659
14	171	Interest and Dividends Receivable	10	18	20	20	28	28	28	38
15	172	Rents Receivable	120,195	124,956	125,757	126,559	127,360	128,162	128,963	133,813
16	173	Accrued Utility Revenues	67,071	66,583	58,404	61,793	64,728	78,750	83,844	85,808
17	174	Miscellaneous Current and Accrued Assets	0	0	0	0	0	0	0	0
18	175	Derivative Instrument Assets	0	0	0	0	0	0	0	0
19	176	Derivative Instrument Assets - Hedges	0	0	0	0	0	0	0	0
20		Total Current and Accrued Assets	456,716	465,721	460,316	448,024	440,751	452,220	474,151	496,544

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FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Derive the 13-month average system balance sheet by primary account by month for the test year, the prior year, and the most recent historical year. For accounts including non-electric utility amounts, show these amounts as a separate subaccount.

Type of Data Shown:

Projected Test Year Ended 12/31/12

Prior Year Ended 12/31/11

Historical Year Ended 12/31/10

Witness: W.G. Buck, III, R.J. McMillan

COMPANY: GULF POWER COMPANY

DOCKET NO.: 110138-EI

(\$000's)

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Line No.	Account No.	Account Name	8/2012	9/2012	10/2012	11/2012	12/2012	13-Month Average	Reference
1		Current and Accrued Assets							
2	131	Cash	4,641	4,641	4,641	4,641	4,641	4,641	WC
3	134	Other Special Deposits	11	11	11	11	11	11	WC
4	135	Working Funds	380	380	380	380	380	380	WC
5	136	Temporary Cash Investments	0	0	0	0	0	0	WC
6	142	Customer Accounts Receivable	93,698	103,024	82,260	72,738	72,676	79,336	WC
7	143	Other Accounts Receivable	8,834	8,834	8,834	8,834	8,834	8,834	WC
8	144	Accum Prov for Uncollectible Accounts	(1,858)	(2,314)	(2,070)	(1,869)	(1,975)	(1,974)	WC
9	146	Accounts Receivable from Assoc Companies	9,654	9,538	9,694	9,679	9,631	10,237	WC
10	151	Fuel Stock	86,506	88,195	87,387	91,126	90,950	94,042	WC
11	154 and 163	Plant Materials and Operating Supplies	43,210	43,069	42,953	42,860	42,791	42,843	WC
12	158	Allowance Inventory	7,723	7,507	7,290	7,073	6,857	8,162	WC
13	165	Prepayments	17,854	17,927	17,999	22,372	22,445	17,906	WC
14	171	Interest and Dividends Receivable	38	38	47	47	47	31	WC
15	172	Rents Receivable	134,663	135,513	136,364	137,214	138,064	130,584	WC
16	173	Accrued Utility Revenues	84,731	74,388	67,966	65,339	69,473	71,452	WC
17	174	Miscellaneous Current and Accrued Assets	0	0	0	0	0	0	WC
18	175	Derivative Instrument Assets	0	0	0	0	0	0	WC
19	176	Derivative Instrument Assets - Hedges	0	0	0	0	0	0	WC
20		Total Current and Accrued Assets	490,085	490,751	463,756	460,445	464,825	466,485	

REFERENCE:

RB = Rate Base; WC = Working Capital; CS = Capital Structure; ORP = Other Return Provided; NEU = Non-Electric Utility

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Derive the 13-month average system balance sheet by primary account by month for the test year, the prior year, and the most recent historical year. For accounts including non-electric utility amounts, show these amounts as a separate subaccount.

Type of Data Shown:

Projected Test Year Ended 12/31/12

Prior Year Ended 12/31/11

Historical Year Ended 12/31/10

Witness: W.G. Buck, III, R.J. McMillan

COMPANY: GULF POWER COMPANY

DOCKET NO.: 110138-EI

(\$000's)

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Line No.	Account No.	Account Name	12/2011	1/2012	2/2012	3/2012	4/2012	5/2012	6/2012	7/2012
1		Deferred Debit								
2	181	Unamortized Debt Expense	9,088	9,041	8,994	8,946	8,899	8,852	8,805	8,757
3	182	Regulatory Assets	334,283	338,475	342,668	346,277	350,478	354,669	358,283	362,479
4	183	Prelim Site Investigation Costs	6,411	4,665	4,665	4,665	4,665	4,665	4,665	4,665
5	184	Clearing Accounts	0	0	0	0	0	0	0	0
6	185	Temporary Facilities	0	0	0	0	0	0	0	0
7	186	Miscellaneous Deferred Debits	8,378	6,802	5,225	3,549	1,873	791	3,914	7,037
8	188	Research, Development, and Demo Expense	0	150	75	0	150	75	0	150
9	189	Unamortized Loss on Reacquired Debt	14,437	14,319	14,211	14,104	13,996	13,889	13,781	13,674
10	190	Accumulated Deferred Income Tax	67,808	68,246	68,683	69,121	69,558	69,996	70,433	70,871
11		Total Deferred Debit	440,405	441,698	444,521	446,662	449,619	452,937	459,881	467,633
12		Total Asset and Other Debits	3,837,375	3,885,218	3,915,909	3,947,861	3,974,263	4,016,616	4,055,633	4,093,420

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FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Derive the 13-month average system balance sheet by primary account by month for the test year, the prior year, and the most recent historical year. For accounts including non-electric utility amounts, show these amounts as a separate subaccount.

Type of Data Shown:

Projected Test Year Ended 12/31/12

Prior Year Ended 12/31/11

Historical Year Ended 12/31/10

Witness: W.G. Buck, III, R.J. McMillan

COMPANY: GULF POWER COMPANY

DOCKET NO.: 110138-EI

(\$000's)

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Line No.	Account No.	Account Name	8/2012	9/2012	10/2012	11/2012	12/2012	13-Month Average	Reference
1		Deferred Debit							
2	181	Unamortized Debt Expense	8,710	8,663	8,616	8,568	8,521	8,805	CS
3	182	Regulatory Assets	366,683	370,299	374,499	378,703	382,573	358,490	WC
4	183	Prelim Site Investigation Costs	4,665	4,665	4,665	4,665	4,665	4,799	WC
5	184	Clearing Accounts	0	0	0	0	0	0	WC
6	185	Temporary Facilities	0	0	0	0	0	0	WC
7	186	Miscellaneous Deferred Debits	10,159	13,282	11,606	9,931	8,255	6,985	WC
8	188	Research, Development, and Demo Expense	75	0	150	75	0	69	WC
9	189	Unamortized Loss on Reacquired Debt	13,572	13,471	13,370	13,269	13,168	13,789	CS
10	190	Accumulated Deferred Income Tax	71,308	71,746	72,183	72,621	73,057	70,433	CS
11		Total Deferred Debit	475,172	482,126	485,089	487,832	490,239	463,370	
12		Total Asset and Other Debits	4,103,219	4,133,968	4,130,767	4,150,439	4,187,228	4,033,224	

REFERENCE:

RB = Rate Base; WC = Working Capital; CS = Capital Structure; ORP = Other Return Provided; NEU = Non-Electric Utility

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Derive the 13-month average system balance sheet by primary account by month for the test year, the prior year, and the most recent historical year. For accounts including non-electric utility amounts, show these amounts as a separate subaccount.

Type of Data Shown:

Projected Test Year Ended 12/31/12

Prior Year Ended 12/31/11

Historical Year Ended 12/31/10

Witness: W.G. Buck, III, R.J. McMillan

COMPANY: GULF POWER COMPANY

DOCKET NO.: 110138-EI

(\$000's)

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Line No.	Account No.	Account Name	12/2011	1/2012	2/2012	3/2012	4/2012	5/2012	6/2012	7/2012
1		Proprietary Capital								
2	201	Common Stock Issued	(303,060)	(303,060)	(303,060)	(303,060)	(303,060)	(303,060)	(303,060)	(303,060)
3	204	Preferred Stock Issued	(140,000)	(140,000)	(140,000)	(140,000)	(140,000)	(140,000)	(140,000)	(140,000)
4	211	Miscellaneous Paid-In Capital	(632,464)	(682,519)	(702,574)	(703,713)	(705,006)	(705,061)	(706,354)	(706,409)
5	214	Capital Stock Expense	2,002	2,002	2,002	2,002	2,002	2,002	2,002	2,002
6	216	Unappropriated Retained Earnings	(227,921)	(207,745)	(211,955)	(215,753)	(189,466)	(200,939)	(214,230)	(199,663)
7	219	Accumulated Other Comprehensive Income	2,154	2,106	2,059	2,011	1,963	1,915	1,868	1,820
8		Total Proprietary Capital	<u>(1,299,289)</u>	<u>(1,329,216)</u>	<u>(1,353,528)</u>	<u>(1,358,513)</u>	<u>(1,333,567)</u>	<u>(1,345,143)</u>	<u>(1,359,774)</u>	<u>(1,345,310)</u>
9		Long Term Debt								
10	224	Other Long-Term Debt	(1,240,926)	(1,240,926)	(1,240,926)	(1,280,926)	(1,280,926)	(1,280,926)	(1,280,926)	(1,280,926)
11	226	Unamortized Premium on Long-Term Debt	6,008	5,964	5,921	5,877	5,834	5,791	5,747	5,704
12		Total Long Term Debt	<u>(1,234,918)</u>	<u>(1,234,962)</u>	<u>(1,235,005)</u>	<u>(1,275,049)</u>	<u>(1,275,092)</u>	<u>(1,275,135)</u>	<u>(1,275,179)</u>	<u>(1,275,222)</u>
13		Other Non-Current Liabilities								
14	228	Miscellaneous Operating Provisions	(170,162)	(170,606)	(171,019)	(171,436)	(171,860)	(172,284)	(172,709)	(173,142)
15	229	Prov for Rate Refunds	0	0	0	0	0	0	0	0
16	230	Asset Retirement Obligations	(11,470)	(11,470)	(11,470)	(11,470)	(11,470)	(11,470)	(11,470)	(11,470)
17		Total Other Non-Current Liabilities	<u>(181,632)</u>	<u>(182,076)</u>	<u>(182,489)</u>	<u>(182,906)</u>	<u>(183,330)</u>	<u>(183,754)</u>	<u>(184,179)</u>	<u>(184,612)</u>

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Derive the 13-month average system balance sheet by primary account by month for the test year, the prior year, and the most recent historical year. For accounts including non-electric utility amounts, show these amounts as a separate subaccount.

Type of Data Shown:

Projected Test Year Ended 12/31/12

Prior Year Ended 12/31/11

Historical Year Ended 12/31/10

Witness: W.G. Buck, III, R.J. McMillan

COMPANY: GULF POWER COMPANY

DOCKET NO.: 110138-EI

(\$000's)

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Line No.	Account No.	Account Name	8/2012	9/2012	10/2012	11/2012	12/2012	13-Month Average	Reference
1		Proprietary Capital							
2	201	Common Stock Issued	(303,060)	(303,060)	(303,060)	(303,060)	(303,060)	(303,060)	CS
3	204	Preferred Stock Issued	(140,000)	(140,000)	(140,000)	(140,000)	(140,000)	(140,000)	CS
4	211	Miscellaneous Paid-In Capital	(706,464)	(707,758)	(707,812)	(707,867)	(712,160)	(698,936)	CS
5	214	Capital Stock Expense	2,002	2,002	2,002	2,002	2,002	2,002	CS
6	216	Unappropriated Retained Earnings	(215,379)	(227,553)	(203,999)	(208,398)	(215,228)	(210,633)	CS
7	219	Accumulated Other Comprehensive Income	1,772	1,725	1,677	1,629	1,581	1,868	CS
8		Total Proprietary Capital	(1,361,129)	(1,374,644)	(1,351,192)	(1,355,694)	(1,366,865)	(1,348,759)	
9		Long Term Debt							
10	224	Other Long-Term Debt	(1,280,926)	(1,280,926)	(1,280,926)	(1,280,926)	(1,320,926)	(1,274,772)	CS
11	226	Unamortized Premium on Long-Term Debt	5,660	5,617	5,573	5,530	5,487	5,747	CS
12		Total Long Term Debt	(1,275,266)	(1,275,309)	(1,275,353)	(1,275,396)	(1,315,439)	(1,269,025)	
13		Other Non-Current Liabilities							
14	228	Miscellaneous Operating Provisions	(173,575)	(173,841)	(174,282)	(174,725)	(175,169)	(172,678)	WC
15	229	Prov for Rate Refunds	0	0	0	0	0	0	WC
16	230	Asset Retirement Obligations	(11,470)	(11,470)	(11,470)	(11,470)	(11,470)	(11,470)	WC
17		Total Other Non-Current Liabilities	(185,045)	(185,311)	(185,752)	(186,195)	(186,639)	(184,148)	

REFERENCE:

RB = Rate Base; WC = Working Capital; CS = Capital Structure; ORP = Other Return Provided; NEU = Non-Electric Utility

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Derive the 13-month average system balance sheet by primary account by month for the test year, the prior year, and the most recent historical year. For accounts including non-electric utility amounts, show these amounts as a separate subaccount.

Type of Data Shown:

Projected Test Year Ended 12/31/12

Prior Year Ended 12/31/11

Historical Year Ended 12/31/10

Witness: W.G. Buck, III, R.J. McMillan

COMPANY: GULF POWER COMPANY

DOCKET NO.: 110138-EI

(\$000's)

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Line No.	Account No.	Account Name	12/2011	1/2012	2/2012	3/2012	4/2012	5/2012	6/2012	7/2012
1		Current and Accrued Liabilities								
2	231	Notes Payable	0	0	0	0	0	0	0	0
3	232	Accounts Payable	(86,168)	(96,755)	(87,854)	(92,384)	(86,905)	(84,242)	(81,631)	(81,203)
4	233	Notes Payable to Associated Companies	(41,153)	(7,979)	(16,706)	(31,435)	(40,136)	(50,829)	(60,680)	(52,127)
5	234	Accounts Payable to Associated Companies	(38,844)	(38,135)	(31,110)	(27,957)	(21,816)	(23,352)	(34,888)	(40,676)
6	235	Customer Deposits	(35,774)	(35,840)	(35,888)	(35,931)	(35,972)	(36,014)	(36,066)	(36,105)
7	236	Taxes Accrued	(10,697)	(2,931)	2,539	9,019	(3,323)	(2,866)	(23,365)	(25,549)
8	237	Interest Accrued	(11,982)	(12,923)	(17,099)	(15,837)	(13,158)	(18,488)	(11,780)	(13,289)
9	238	Dividends Declared	(2,030)	(30,440)	(31,205)	(2,270)	(30,440)	(31,205)	(2,270)	(30,440)
10	241	Tax Collections Payable	(206)	(593)	370	890	(382)	(208)	(1,731)	(1,380)
11	242	Miscellaneous Current and Accrued Liabilities	(23,100)	(24,099)	(25,098)	(19,281)	(20,260)	(21,280)	(22,189)	(23,163)
12	244	Derivative Instrument Liabilities	0	0	0	0	0	0	0	0
13	245	Derivative Instrument Liabilities - Hedges	(13,608)	(13,608)	(13,608)	(13,608)	(13,608)	(13,608)	(13,608)	(13,608)
14		Total Current and Accrued Liabilities	<u>(263,562)</u>	<u>(263,303)</u>	<u>(255,659)</u>	<u>(228,794)</u>	<u>(266,000)</u>	<u>(282,092)</u>	<u>(288,208)</u>	<u>(317,540)</u>
15		Deferred Credits								
16	253	Other Deferred Credits	(282,143)	(290,443)	(294,623)	(298,707)	(303,093)	(307,430)	(311,146)	(319,503)
17	254	Regulatory Liabilities	(29,218)	(27,515)	(25,811)	(24,009)	(22,208)	(20,999)	(23,994)	(26,990)
18	255	Accumulated Deferred Investment Tax Credits	(6,760)	(6,651)	(6,543)	(6,434)	(6,325)	(6,217)	(6,108)	(5,999)
19	281	Accelerated Deferred Income Tax	(79,775)	(81,565)	(83,355)	(85,145)	(86,935)	(88,724)	(90,514)	(92,305)
20	282	Accelerated Deferred Income Tax	(412,719)	(422,267)	(431,815)	(441,362)	(450,910)	(460,458)	(470,006)	(479,552)
21	283	Accelerated Deferred Income Tax	(47,359)	(47,220)	(47,081)	(46,942)	(46,803)	(46,664)	(46,525)	(46,387)
22		Total Deferred Credits	<u>(857,974)</u>	<u>(875,661)</u>	<u>(889,228)</u>	<u>(902,599)</u>	<u>(916,274)</u>	<u>(930,492)</u>	<u>(948,293)</u>	<u>(970,736)</u>
23		Total Liabilities and Capital	<u>(3,837,375)</u>	<u>(3,885,218)</u>	<u>(3,915,909)</u>	<u>(3,947,861)</u>	<u>(3,974,263)</u>	<u>(4,016,616)</u>	<u>(4,055,633)</u>	<u>(4,093,420)</u>

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Derive the 13-month average system balance sheet by primary account by month for the test year, the prior year, and the most recent historical year. For accounts including non-electric utility amounts, show these amounts as a separate subaccount.

Type of Data Shown:

Projected Test Year Ended 12/31/12

Prior Year Ended 12/31/11

Historical Year Ended 12/31/10

Witness: W.G. Buck, III, R.J. McMillan

COMPANY: GULF POWER COMPANY

DOCKET NO.: 110138-EI

(\$000's)

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Line No.	Account No.	Account Name	8/2012	9/2012	10/2012	11/2012	12/2012	13-Month Average	Reference
1		Current and Accrued Liabilities							
2	231	Notes Payable	0	0	0	0	0	0	CS
3	232	Accounts Payable	(81,496)	(85,764)	(90,085)	(88,199)	(86,150)	(86,834)	WC
4	233	Notes Payable to Associated Companies	(19,754)	(33,016)	(18,258)	(28,599)	(39,990)	(33,897)	CS
5	234	Accounts Payable to Associated Companies	(39,090)	(41,187)	(41,739)	(51,464)	(45,352)	(36,585)	WC
6	235	Customer Deposits	(36,139)	(36,148)	(36,160)	(36,176)	(36,194)	(36,031)	CS
7	236	Taxes Accrued	(27,579)	(32,338)	(31,321)	(8,999)	(10,619)	(12,925)	WC
8	237	Interest Accrued	(18,062)	(16,245)	(12,557)	(17,922)	(13,221)	(14,813)	WC
9	238	Dividends Declared	(31,205)	(2,270)	(30,440)	(31,205)	(2,270)	(19,822)	CS
10	241	Tax Collections Payable	(1,523)	(6,494)	(2,228)	(705)	(205)	(1,108)	WC
11	242	Miscellaneous Current and Accrued Liabilities	(24,115)	(24,719)	(21,643)	(22,172)	(23,646)	(22,674)	WC
12	244	Derivative Instrument Liabilities	0	0	0	0	0	0	WC
13	245	Derivative Instrument Liabilities - Hedges	(13,608)	(13,608)	(13,608)	(13,608)	(13,608)	(13,608)	WC
14		Total Current and Accrued Liabilities	(292,571)	(291,789)	(298,039)	(299,049)	(271,255)	(278,297)	
15		Deferred Credits							
16	253	Other Deferred Credits	(323,888)	(327,510)	(331,738)	(336,124)	(339,763)	(312,778)	WC
17	254	Regulatory Liabilities	(29,987)	(32,982)	(31,181)	(29,378)	(27,576)	(27,064)	WC
18	255	Accumulated Deferred Investment Tax Credits	(5,891)	(5,782)	(5,673)	(5,565)	(5,456)	(6,108)	CS
19	281	Accelerated Deferred Income Tax	(94,094)	(95,884)	(97,674)	(99,465)	(101,253)	(90,514)	CS
20	282	Accelerated Deferred Income Tax	(489,100)	(498,648)	(508,195)	(517,742)	(527,290)	(470,006)	CS
21	283	Accelerated Deferred Income Tax	(46,248)	(46,109)	(45,970)	(45,831)	(45,692)	(46,525)	CS
22		Total Deferred Credits	(989,208)	(1,006,915)	(1,020,431)	(1,034,105)	(1,047,030)	(952,995)	
23		Total Liabilities and Capital	(4,103,219)	(4,133,968)	(4,130,767)	(4,150,439)	(4,187,228)	(4,033,224)	

REFERENCE:

RB = Rate Base; WC = Working Capital; CS = Capital Structure; ORP = Other Return Provided; NEU = Non-Electric Utility

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Derive the 13-month average system balance sheet by primary account by month for the test year, the prior year, and the most recent historical year. For accounts including non-electric utility amounts, show these amounts as a separate subaccount.

Type of Data Shown:

- Projected Test Year Ended 12/31/12
- Prior Year Ended 12/31/11
- Historical Year Ended 12/31/10

COMPANY: GULF POWER COMPANY

Witness: W.G. Buck, III, R.J. McMillan

DOCKET NO.: 110138-EI

(\$000's)

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Line No.	Account No.	Account Name	12/2010	1/2011	2/2011	3/2011	4/2011	5/2011	6/2011	7/2011
1		Utility Plant								
2	101	Electric Plant In Service	2,924,069	3,644,294	3,650,042	3,659,966	3,751,919	3,761,042	3,784,365	3,789,701
3	105	Plant Held for Future Use	5,665	5,665	5,665	5,665	5,665	5,665	5,665	5,665
4	106	Plant In Service Unclassified	701,499	0	0	0	0	0	0	0
5	107	Construction Work in Progress	207,266	217,671	248,191	275,843	224,137	238,537	238,387	253,367
6	108	Accum Prov for Depreciation	(1,252,511)	(1,261,233)	(1,269,449)	(1,277,393)	(1,279,900)	(1,288,550)	(1,296,960)	(1,305,733)
7	111	Accum Prov for Amortization	(20,903)	(21,236)	(21,569)	(21,902)	(22,235)	(22,568)	(22,901)	(23,234)
8	114	Electric Plant Acquisition Adjustments	2,797	2,776	2,754	2,733	2,712	2,690	2,669	2,648
9		Total Utility Plant	<u>2,567,882</u>	<u>2,587,937</u>	<u>2,615,634</u>	<u>2,644,912</u>	<u>2,682,298</u>	<u>2,696,816</u>	<u>2,711,225</u>	<u>2,722,414</u>
10		Other Property and Investments								
11	121	Non-Utility Property	15,308	14,922	14,922	14,922	14,922	14,922	14,922	14,922
12	122	Accum Prov for Non-Utility Property	(1,834)	(2,209)	(2,209)	(2,209)	(2,209)	(2,209)	(2,209)	(2,209)
13	123	Investment in Associated Companies	2,878	2,879	2,880	2,880	2,881	2,882	2,882	2,883
14	128	Other Special Funds	95,437	97,607	97,654	97,702	97,750	97,798	97,846	97,895
15		Total Other Property and Investments	<u>111,789</u>	<u>113,199</u>	<u>113,247</u>	<u>113,295</u>	<u>113,344</u>	<u>113,393</u>	<u>113,441</u>	<u>113,491</u>

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FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Derive the 13-month average system balance sheet by primary account by month for the test year, the prior year, and the most recent historical year. For accounts including non-electric utility amounts, show these amounts as a separate subaccount.

Type of Data Shown:

- Projected Test Year Ended 12/31/12
 - Prior Year Ended 12/31/11
 - Historical Year Ended 12/31/10
- Witness: W.G. Buck, III, R.J. McMillan

COMPANY: GULF POWER COMPANY

DOCKET NO.: 110138-EI

(\$000's)

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Line No.	Account No.	Account Name	8/2011	9/2011	10/2011	11/2011	12/2011	13-Month Average	Reference
1		Utility Plant							
2	101	Electric Plant In Service	3,800,550	3,807,119	3,810,376	3,814,795	3,860,964	3,696,863	RB
3	105	Plant Held for Future Use	5,665	5,665	5,665	5,665	5,665	5,665	RB
4	106	Plant In Service Unclassified	0	0	0	0	0	53,961	RB
5	107	Construction Work in Progress	267,619	288,686	311,201	341,035	324,287	264,325	RB
6	108	Accum Prov for Depreciation	(1,314,555)	(1,323,593)	(1,330,045)	(1,339,620)	(1,345,146)	(1,298,822)	RB
7	111	Accum Prov for Amortization	(23,567)	(23,900)	(24,233)	(24,566)	(21,825)	(22,665)	RB
8	114	Electric Plant Acquisition Adjustments	2,627	2,605	2,584	2,563	2,542	2,669	RB
9		Total Utility Plant	2,738,339	2,756,582	2,775,548	2,799,872	2,826,487	2,701,996	
10		Other Property and Investments							
11	121	Non-Utility Property	14,922	14,922	14,922	14,922	14,922	14,952	NEU
12	122	Accum Prov for Non-Utility Property	(2,209)	(2,209)	(2,209)	(2,209)	(2,209)	(2,180)	NEU
13	123	Investment in Associated Companies	2,884	2,885	2,887	2,889	2,892	2,883	NEU
14	128	Other Special Funds	97,943	97,992	98,049	98,105	98,162	97,688	WC
15		Total Other Property and Investments	113,540	113,590	113,649	113,707	113,767	113,343	

REFERENCE:

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FLORIDA PUBLIC SERVICE COMMISSION

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- Projected Test Year Ended 12/31/12
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COMPANY: GULF POWER COMPANY

Witness: W.G. Buck, III, R.J. McMillan

DOCKET NO.: 110138-EI

(\$000's)

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Line No.	Account No.	Account Name	12/2010	1/2011	2/2011	3/2011	4/2011	5/2011	6/2011	7/2011
1		Current and Accrued Assets								
2	131	Cash	1,284	4,641	4,641	4,641	4,641	4,641	4,641	4,641
3	134	Other Special Deposits	11	11	11	11	11	11	11	11
4	135	Working Funds	380	380	380	380	380	380	380	380
5	136	Temporary Cash Investments	0	0	0	0	0	0	0	0
6	142	Customer Accounts Receivable	73,721	75,814	76,920	61,580	63,103	66,608	82,633	96,474
7	143	Other Accounts Receivable	8,834	8,834	8,834	8,834	8,834	8,834	8,834	8,834
8	144	Accum Prov for Uncollectible Accounts	(2,014)	(2,137)	(2,233)	(1,633)	(1,766)	(1,783)	(1,911)	(1,850)
9	146	Accounts Receivable from Assoc Companies	7,940	9,023	8,697	12,786	15,669	9,181	9,821	9,341
10	151	Fuel Stock	152,823	140,015	145,513	149,846	151,033	140,577	135,477	127,550
11	154 and 163	Plant Materials and Operating Supplies	49,329	42,506	42,429	42,353	42,276	42,179	42,060	42,780
12	158	Allowance Inventory	14,304	13,526	13,174	12,822	12,471	12,119	11,767	11,403
13	165	Prepayments	20,481	20,623	20,690	20,757	20,825	21,863	21,926	21,989
14	171	Interest and Dividends Receivable	323	0	1	1	1	1	1	2
15	172	Rents Receivable	94,823	108,229	108,934	109,639	110,345	111,050	111,755	116,429
16	173	Accrued Utility Revenues	64,697	64,439	56,571	59,925	62,874	76,698	81,688	83,580
17	174	Miscellaneous Current and Accrued Assets	0	0	0	0	0	0	0	0
18	175	Derivative Instrument Assets	4	0	0	0	0	0	0	0
19	176	Derivative Instrument Assets - Hedges	2,376	0	0	0	0	0	0	0
20		Total Current and Accrued Assets	489,316	485,904	484,562	481,942	490,697	492,359	509,083	521,564

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FLORIDA PUBLIC SERVICE COMMISSION

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Type of Data Shown:

- Projected Test Year Ended 12/31/12
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COMPANY: GULF POWER COMPANY

Witness: W.G. Buck, III, R.J. McMillan

DOCKET NO.: 110138-EI

(\$000's)

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Line No.	Account No.	Account Name	8/2011	9/2011	10/2011	11/2011	12/2011	13-Month Average	Reference
1		Current and Accrued Assets							
2	131	Cash	4,641	4,641	4,641	4,641	4,641	4,383	WC
3	134	Other Special Deposits	11	11	11	11	11	11	WC
4	135	Working Funds	380	380	380	380	380	380	WC
5	136	Temporary Cash Investments	0	0	0	0	0	0	WC
6	142	Customer Accounts Receivable	93,323	102,526	82,786	73,659	72,486	78,587	WC
7	143	Other Accounts Receivable	8,834	8,834	8,834	8,834	8,834	8,834	WC
8	144	Accum Prov for Uncollectible Accounts	(1,850)	(2,302)	(2,081)	(1,890)	(1,968)	(1,955)	WC
9	146	Accounts Receivable from Assoc Companies	12,233	9,302	12,237	13,435	9,292	10,689	WC
10	151	Fuel Stock	110,268	104,984	99,982	102,064	107,892	128,309	WC
11	154 and 163	Plant Materials and Operating Supplies	42,627	42,474	42,343	42,235	42,151	42,903	WC
12	158	Allowance Inventory	11,040	10,677	10,314	9,951	9,588	11,781	WC
13	165	Prepayments	22,168	22,231	22,293	21,363	16,133	21,026	WC
14	171	Interest and Dividends Receivable	2	2	10	10	10	28	WC
15	172	Rents Receivable	117,182	117,935	118,688	119,441	120,195	112,665	WC
16	173	Accrued Utility Revenues	82,457	72,101	65,592	62,953	67,071	69,280	WC
17	174	Miscellaneous Current and Accrued Assets	0	0	0	0	0	0	WC
18	175	Derivative Instrument Assets	0	0	0	0	0	0	WC
19	176	Derivative Instrument Assets - Hedges	0	0	0	0	0	183	WC
20		Total Current and Accrued Assets	503,316	493,796	466,030	457,087	456,716	487,104	

REFERENCE:

RB = Rate Base; WC = Working Capital; CS = Capital Structure; ORP = Other Return Provided; NEU = Non-Electric Utility

FLORIDA PUBLIC SERVICE COMMISSION

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- Projected Test Year Ended 12/31/12
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COMPANY: GULF POWER COMPANY

Witness: W.G. Buck, III, R.J. McMillan

DOCKET NO.: 110138-EI

(\$000's)

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Line No.	Account No.	Account Name	12/2010	1/2011	2/2011	3/2011	4/2011	5/2011	6/2011	7/2011
1		Deferred Debit								
2	181	Unamortized Debt Expense	9,664	9,614	9,563	9,513	9,466	9,419	9,371	9,324
3	182	Regulatory Assets	293,111	294,828	306,060	309,972	312,801	315,436	317,492	320,179
4	183	Prelim Site Investigation Costs	14,961	6,820	7,595	8,195	8,595	6,411	6,411	6,411
5	184	Clearing Accounts	277	0	0	0	0	0	0	0
6	185	Temporary Facilities	0	0	0	0	0	0	0	0
7	186	Miscellaneous Deferred Debits	8,904	7,106	5,506	3,808	2,110	1,005	4,105	7,205
8	188	Research, Development, and Demo Expense	0	145	73	0	145	73	0	145
9	189	Unamortized Loss on Reacquired Debt	15,874	15,751	15,628	15,505	15,382	15,264	15,146	15,028
10	190	Accumulated Deferred Income Tax	70,410	70,193	69,976	69,758	69,541	69,324	69,106	68,890
11		Total Deferred Debit	413,201	404,457	414,401	416,751	418,040	416,932	421,631	427,182
12		Total Asset and Other Debits	3,582,188	3,591,497	3,627,844	3,656,900	3,704,379	3,719,500	3,755,380	3,784,651

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FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Derive the 13-month average system balance sheet by primary account by month for the test year, the prior year, and the most recent historical year. For accounts including non-electric utility amounts, show these amounts as a separate subaccount.

Type of Data Shown:

- Projected Test Year Ended 12/31/12
 - Prior Year Ended 12/31/11
 - Historical Year Ended 12/31/10
- Witness: W.G. Buck, III, R.J. McMillan

COMPANY: GULF POWER COMPANY

DOCKET NO.: 110138-EI

(\$000's)

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Line No.	Account No.	Account Name	8/2011	9/2011	10/2011	11/2011	12/2011	13-Month Average	Reference
1		Deferred Debit							
2	181	Unamortized Debt Expense	9,277	9,230	9,182	9,135	9,088	9,373	CS
3	182	Regulatory Assets	323,023	325,229	329,013	331,815	334,283	316,405	WC
4	183	Prelim Site Investigation Costs	6,411	6,411	6,411	6,411	6,411	7,496	WC
5	184	Clearing Accounts	0	0	0	0	0	21	WC
6	185	Temporary Facilities	0	0	0	0	0	0	WC
7	186	Miscellaneous Deferred Debits	10,305	13,406	11,730	10,054	8,378	7,202	WC
8	188	Research, Development, and Demo Expense	73	0	145	73	0	67	WC
9	189	Unamortized Loss on Reacquired Debt	14,910	14,791	14,673	14,555	14,437	15,150	CS
10	190	Accumulated Deferred Income Tax	68,674	68,457	68,241	68,025	67,808	69,108	CS
11		Total Deferred Debit	432,673	437,524	439,395	440,068	440,405	424,822	
12		Total Asset and Other Debits	3,787,868	3,801,492	3,794,622	3,810,734	3,837,375	3,727,265	

REFERENCE:

RB = Rate Base; WC = Working Capital; CS = Capital Structure; ORP = Other Return Provided; NEU = Non-Electric Utility

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Derive the 13-month average system balance sheet by primary account by month for the test year, the prior year, and the most recent historical year. For accounts including non-electric utility amounts, show these amounts as a separate subaccount.

Type of Data Shown:

- Projected Test Year Ended 12/31/12
- Prior Year Ended 12/31/11
- Historical Year Ended 12/31/10

COMPANY: GULF POWER COMPANY

Witness: W.G. Buck, III, R.J. McMillan

DOCKET NO.: 110138-EI

(\$000's)

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Line No.	Account No.	Account Name	12/2010	1/2011	2/2011	3/2011	4/2011	5/2011	6/2011	7/2011
1		Proprietary Capital								
2	201	Common Stock Issued	(303,060)	(303,060)	(303,060)	(303,060)	(303,060)	(303,060)	(303,060)	(303,060)
3	204	Preferred Stock Issued	(100,000)	(100,000)	(100,000)	(100,000)	(100,000)	(100,000)	(100,000)	(100,000)
4	211	Miscellaneous Paid-In Capital	(538,375)	(588,417)	(608,459)	(609,333)	(611,062)	(611,104)	(612,834)	(612,877)
5	214	Capital Stock Expense	2,002	2,002	2,002	2,002	2,002	2,002	2,002	2,002
6	216	Unappropriated Retained Earnings	(236,328)	(215,181)	(218,814)	(222,100)	(200,043)	(210,428)	(223,617)	(211,457)
7	219	Accumulated Other Comprehensive Income	2,727	2,679	2,631	2,584	2,536	2,488	2,440	2,393
8		Total Proprietary Capital	<u>(1,173,034)</u>	<u>(1,201,977)</u>	<u>(1,225,700)</u>	<u>(1,229,907)</u>	<u>(1,209,627)</u>	<u>(1,220,102)</u>	<u>(1,235,069)</u>	<u>(1,222,999)</u>
9		Long Term Debt								
10	224	Other Long-Term Debt	(1,230,926)	(1,230,926)	(1,230,926)	(1,230,926)	(1,240,926)	(1,240,926)	(1,240,926)	(1,240,926)
11	226	Unamortized Premium on Long-Term Debt	6,528	6,485	6,442	6,398	6,355	6,311	6,268	6,225
12		Total Long Term Debt	<u>(1,224,398)</u>	<u>(1,224,441)</u>	<u>(1,224,484)</u>	<u>(1,224,528)</u>	<u>(1,234,571)</u>	<u>(1,234,615)</u>	<u>(1,234,658)</u>	<u>(1,234,701)</u>
13		Other Non-Current Liabilities								
14	228	Miscellaneous Operating Provisions	(165,976)	(165,948)	(166,343)	(166,740)	(167,135)	(167,530)	(167,927)	(168,324)
15	229	Prov for Rate Refunds	(189)	0	0	0	0	0	0	0
16	230	Asset Retirement Obligations	(11,471)	(11,470)	(11,470)	(11,470)	(11,470)	(11,470)	(11,470)	(11,470)
17		Total Other Non-Current Liabilities	<u>(177,636)</u>	<u>(177,418)</u>	<u>(177,813)</u>	<u>(178,210)</u>	<u>(178,605)</u>	<u>(179,000)</u>	<u>(179,397)</u>	<u>(179,794)</u>

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FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Derive the 13-month average system balance sheet by primary account by month for the test year, the prior year, and the most recent historical year. For accounts including non-electric utility amounts, show these amounts as a separate subaccount.

Type of Data Shown:

- Projected Test Year Ended 12/31/12
 - Prior Year Ended 12/31/11
 - Historical Year Ended 12/31/10
- Witness: W.G. Buck, III, R.J. McMillan

COMPANY: GULF POWER COMPANY

DOCKET NO.: 110138-EI

(\$000's)									
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Line No.	Account No.	Account Name	8/2011	9/2011	10/2011	11/2011	12/2011	13-Month Average	Reference
1		Proprietary Capital							
2	201	Common Stock Issued	(303,060)	(303,060)	(303,060)	(303,060)	(303,060)	(303,060)	CS
3	204	Preferred Stock Issued	(100,000)	(100,000)	(100,000)	(140,000)	(140,000)	(106,154)	CS
4	211	Miscellaneous Paid-In Capital	(612,919)	(614,649)	(614,692)	(614,734)	(632,464)	(606,301)	CS
5	214	Capital Stock Expense	2,002	2,002	2,002	2,002	2,002	2,002	CS
6	216	Unappropriated Retained Earnings	(226,488)	(237,718)	(216,474)	(222,221)	(227,921)	(220,676)	CS
7	219	Accumulated Other Comprehensive Income	2,345	2,297	2,250	2,202	2,154	2,440	CS
8		Total Proprietary Capital	(1,238,120)	(1,251,128)	(1,229,974)	(1,275,811)	(1,299,289)	(1,231,749)	
9		Long Term Debt							
10	224	Other Long-Term Debt	(1,240,926)	(1,240,926)	(1,240,926)	(1,240,926)	(1,240,926)	(1,237,849)	CS
11	226	Unamortized Premium on Long-Term Debt	6,181	6,138	6,094	6,051	6,008	6,268	CS
12		Total Long Term Debt	(1,234,745)	(1,234,788)	(1,234,832)	(1,234,875)	(1,234,918)	(1,231,581)	
13		Other Non-Current Liabilities							
14	228	Miscellaneous Operating Provisions	(168,720)	(168,948)	(169,351)	(169,756)	(170,162)	(167,913)	WC
15	229	Prov for Rate Refunds	0	0	0	0	0	(15)	WC
16	230	Asset Retirement Obligations	(11,470)	(11,470)	(11,470)	(11,470)	(11,470)	(11,470)	WC
17		Total Other Non-Current Liabilities	(180,190)	(180,418)	(180,821)	(181,226)	(181,632)	(179,398)	

REFERENCE:

RB = Rate Base; WC = Working Capital; CS = Capital Structure; ORP = Other Return Provided; NEU = Non-Electric Utility

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Derive the 13-month average system balance sheet by primary account by month for the test year, the prior year, and the most recent historical year. For accounts including non-electric utility amounts, show these amounts as a separate subaccount.

Type of Data Shown:

- Projected Test Year Ended 12/31/12
- Prior Year Ended 12/31/11
- Historical Year Ended 12/31/10

COMPANY: GULF POWER COMPANY

Witness: W.G. Buck, III, R.J. McMillan

DOCKET NO.: 110138-EI

(\$000's)

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Line No.	Account No.	Account Name	12/2010	1/2011	2/2011	3/2011	4/2011	5/2011	6/2011	7/2011
1		Current and Accrued Liabilities								
2	231	Notes Payable	(1,206)	0	0	0	0	0	0	0
3	232	Accounts Payable	(68,632)	(89,233)	(86,254)	(86,587)	(89,835)	(81,773)	(82,979)	(80,893)
4	233	Notes Payable to Associated Companies	(91,978)	(13,785)	(30,075)	(54,154)	(70,109)	(63,678)	(85,537)	(75,527)
5	234	Accounts Payable to Associated Companies	(48,032)	(43,191)	(32,710)	(27,624)	(25,128)	(27,070)	(29,570)	(32,661)
6	235	Customer Deposits	(35,599)	(35,600)	(35,620)	(35,643)	(35,674)	(35,690)	(35,719)	(35,736)
7	236	Taxes Accrued	26,956	23,606	27,439	(725)	(9,099)	(11,606)	(26,309)	(31,886)
8	237	Interest Accrued	(13,602)	(14,003)	(17,507)	(15,964)	(12,405)	(17,289)	(10,834)	(11,793)
9	238	Dividends Declared	(1,551)	(28,000)	(28,517)	(1,533)	(28,000)	(28,517)	(1,533)	(28,000)
10	241	Tax Collections Payable	520	4,774	3,996	(72)	(1,044)	(842)	(1,949)	(1,722)
11	242	Miscellaneous Current and Accrued Liabilities	(23,344)	(23,579)	(24,577)	(18,758)	(19,735)	(20,753)	(21,660)	(22,632)
12	244	Derivative Instrument Liabilities	0	0	0	0	0	0	0	0
13	245	Derivative Instrument Liabilities - Hedges	(13,608)	(13,608)	(13,608)	(13,608)	(13,608)	(13,608)	(13,608)	(13,608)
14		Total Current and Accrued Liabilities	<u>(270,076)</u>	<u>(232,619)</u>	<u>(237,433)</u>	<u>(254,668)</u>	<u>(304,637)</u>	<u>(300,826)</u>	<u>(309,698)</u>	<u>(334,458)</u>
15		Deferred Credits								
16	253	Other Deferred Credits	(217,133)	(234,235)	(238,315)	(242,293)	(246,452)	(250,682)	(254,291)	(262,439)
17	254	Regulatory Liabilities	(52,311)	(46,624)	(43,332)	(39,943)	(36,552)	(33,755)	(35,164)	(36,572)
18	255	Accumulated Deferred Investment Tax Credits	(8,109)	(7,996)	(7,884)	(7,771)	(7,659)	(7,547)	(7,434)	(7,322)
19	281	Accelerated Deferred Income Tax	(57,376)	(59,242)	(61,107)	(62,974)	(64,840)	(66,706)	(68,572)	(70,439)
20	282	Accelerated Deferred Income Tax	(347,381)	(352,826)	(358,271)	(363,716)	(369,160)	(374,606)	(380,051)	(385,495)
21	283	Accelerated Deferred Income Tax	(54,734)	(54,119)	(53,505)	(52,890)	(52,276)	(51,661)	(51,046)	(50,432)
22		Total Deferred Credits	<u>(737,044)</u>	<u>(755,042)</u>	<u>(762,414)</u>	<u>(769,587)</u>	<u>(776,939)</u>	<u>(784,957)</u>	<u>(796,558)</u>	<u>(812,699)</u>
23		Total Liabilities and Capital	<u><u>(3,582,188)</u></u>	<u><u>(3,591,497)</u></u>	<u><u>(3,627,844)</u></u>	<u><u>(3,656,900)</u></u>	<u><u>(3,704,379)</u></u>	<u><u>(3,719,500)</u></u>	<u><u>(3,755,380)</u></u>	<u><u>(3,784,651)</u></u>

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Derive the 13-month average system balance sheet by primary account by month for the test year, the prior year, and the most recent historical year. For accounts including non-electric utility amounts, show these amounts as a separate subaccount.

Type of Data Shown:

Projected Test Year Ended 12/31/12

Prior Year Ended 12/31/11

Historical Year Ended 12/31/10

Witness: W.G. Buck, III, R.J. McMillan

COMPANY: GULF POWER COMPANY

DOCKET NO.: 110138-EI

(\$000's)

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Line No.	Account No.	Account Name	8/2011	9/2011	10/2011	11/2011	12/2011	13-Month Average	Reference
1		Current and Accrued Liabilities							
2	231	Notes Payable	0	0	0	0	0	(93)	CS
3	232	Accounts Payable	(83,546)	(84,604)	(91,622)	(92,734)	(86,168)	(84,990)	WC
4	233	Notes Payable to Associated Companies	(34,577)	(54,678)	(39,086)	(2,265)	(41,153)	(50,508)	CS
5	234	Accounts Payable to Associated Companies	(35,465)	(32,430)	(29,023)	(39,215)	(38,844)	(33,920)	WC
6	235	Customer Deposits	(35,744)	(35,751)	(35,750)	(35,759)	(35,774)	(35,697)	CS
7	236	Taxes Accrued	(36,734)	(31,160)	(33,258)	(16,087)	(10,697)	(9,966)	WC
8	237	Interest Accrued	(16,040)	(14,474)	(11,400)	(16,247)	(11,982)	(14,118)	WC
9	238	Dividends Declared	(28,517)	(1,533)	(28,000)	(28,765)	(2,030)	(18,038)	CS
10	241	Tax Collections Payable	(2,029)	(6,258)	(2,366)	(1,261)	(206)	(651)	WC
11	242	Miscellaneous Current and Accrued Liabilities	(23,582)	(24,184)	(21,106)	(21,634)	(23,100)	(22,203)	WC
12	244	Derivative Instrument Liabilities	0	0	0	0	0	0	WC
13	245	Derivative Instrument Liabilities - Hedges	(13,608)	(13,608)	(13,608)	(13,608)	(13,608)	(13,608)	WC
14		Total Current and Accrued Liabilities	<u>(309,842)</u>	<u>(298,680)</u>	<u>(305,219)</u>	<u>(267,575)</u>	<u>(263,562)</u>	<u>(283,792)</u>	
15		Deferred Credits							
16	253	Other Deferred Credits	(266,717)	(270,231)	(274,333)	(278,610)	(282,143)	(255,221)	WC
17	254	Regulatory Liabilities	(37,980)	(39,389)	(35,999)	(32,609)	(29,218)	(38,419)	WC
18	255	Accumulated Deferred Investment Tax Credits	(7,210)	(7,097)	(6,985)	(6,872)	(6,760)	(7,434)	CS
19	281	Accelerated Deferred Income Tax	(72,306)	(74,173)	(76,041)	(77,908)	(79,775)	(68,574)	CS
20	282	Accelerated Deferred Income Tax	(390,941)	(396,385)	(401,830)	(407,275)	(412,719)	(380,051)	CS
21	283	Accelerated Deferred Income Tax	(49,817)	(49,203)	(48,588)	(47,973)	(47,359)	(51,046)	CS
22		Total Deferred Credits	<u>(824,971)</u>	<u>(836,478)</u>	<u>(843,776)</u>	<u>(851,247)</u>	<u>(857,974)</u>	<u>(800,745)</u>	
23		Total Liabilities and Capital	<u><u>(3,787,868)</u></u>	<u><u>(3,801,492)</u></u>	<u><u>(3,794,622)</u></u>	<u><u>(3,810,734)</u></u>	<u><u>(3,837,375)</u></u>	<u><u>(3,727,265)</u></u>	

REFERENCE:

RB = Rate Base; WC = Working Capital; CS = Capital Structure; ORP = Other Return Provided; NEU = Non-Electric Utility

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Derive the 13-month average system balance sheet by primary account by month for the test year, the prior year, and the most recent historical year. For accounts including non-electric utility amounts, show these amounts as a separate subaccount.

Type of Data Shown:

- Projected Test Year Ended 12/31/12
- Prior Year Ended 12/31/11
- Historical Year Ended 12/31/10

COMPANY: GULF POWER COMPANY

Witness: W.G. Buck, III, R.J. McMillan

DOCKET NO.: 110138-EI

(\$000's)

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Line No.	Account No.	Account Name	12/2009	1/2010	2/2010	3/2010	4/2010	5/2010	6/2010	7/2010
1		Utility Plant								
2	101	Electric Plant In Service	2,815,755	2,826,019	2,830,735	2,820,187	2,825,129	2,825,752	2,827,347	2,843,870
3	105	Plant Held for Future Use	2,748	5,665	5,665	5,665	5,665	5,665	5,665	5,665
4	106	Plant In Service Unclassified	600,569	622,589	624,681	666,672	673,519	697,750	707,687	690,259
5	107	Construction Work in Progress	167,982	155,019	183,119	177,612	181,689	170,117	180,812	196,077
6	108	Accum Prov for Depreciation	(1,180,623)	(1,186,788)	(1,191,289)	(1,183,208)	(1,188,035)	(1,190,595)	(1,196,675)	(1,207,505)
7	111	Accum Prov for Amortization	(20,432)	(20,756)	(21,081)	(21,405)	(21,729)	(22,054)	(22,378)	(22,703)
8	114	Electric Plant Acquisition Adjustments	3,052	3,031	3,009	2,988	2,967	2,946	2,924	2,903
9		Total Utility Plant	2,389,051	2,404,779	2,434,839	2,468,511	2,479,205	2,489,581	2,505,382	2,508,566
10		Other Property and Investments								
11	121	Non-Utility Property	14,946	14,951	15,115	15,123	15,126	15,139	15,163	15,184
12	122	Accum Prov for Non-Utility Property	(1,470)	(1,498)	(1,529)	(1,559)	(1,589)	(1,619)	(1,650)	(1,680)
13	123	Investment in Associated Companies	2,448	2,520	2,547	2,551	2,591	2,595	2,599	2,662
14	128	Other Special Funds	58,267	67,449	67,364	67,475	67,454	67,434	67,414	67,394
15		Total Other Property and Investments	74,191	83,422	83,497	83,590	83,582	83,549	83,526	83,560

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FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Derive the 13-month average system balance sheet by primary account by month for the test year, the prior year, and the most recent historical year. For accounts including non-electric utility amounts, show these amounts as a separate subaccount.

Type of Data Shown:

- Projected Test Year Ended 12/31/12
- Prior Year Ended 12/31/11
- Historical Year Ended 12/31/10

COMPANY: GULF POWER COMPANY

Witness: W.G. Buck, III, R.J. McMillan

DOCKET NO.: 110138-EI

(\$000's)

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Line No.	Account No.	Account Name	8/2010	9/2010	10/2010	11/2010	12/2010	13-Month Average	Reference
1		Utility Plant							
2	101	Electric Plant In Service	2,861,572	2,865,090	2,889,096	2,901,099	2,924,069	2,850,440	RB
3	105	Plant Held for Future Use	5,665	5,665	5,665	5,665	5,665	5,440	RB
4	106	Plant In Service Unclassified	678,647	678,501	673,879	666,246	701,499	667,885	RB
5	107	Construction Work in Progress	204,200	224,652	227,967	239,292	207,266	193,523	RB
6	108	Accum Prov for Depreciation	(1,217,627)	(1,228,567)	(1,237,351)	(1,244,932)	(1,252,511)	(1,208,131)	RB
7	111	Accum Prov for Amortization	(23,026)	(23,345)	(23,664)	(23,982)	(20,903)	(22,112)	RB
8	114	Electric Plant Acquisition Adjustments	2,882	2,861	2,839	2,818	2,797	2,925	RB
9		Total Utility Plant	2,512,313	2,524,857	2,538,431	2,546,206	2,567,882	2,489,970	
10		Other Property and Investments							
11	121	Non-Utility Property	15,254	15,283	15,296	15,309	15,308	15,169	NEU
12	122	Accum Prov for Non-Utility Property	(1,711)	(1,733)	(1,769)	(1,801)	(1,834)	(1,649)	NEU
13	123	Investment in Associated Companies	2,665	2,670	2,862	2,871	2,878	2,651	NEU
14	128	Other Special Funds	67,373	67,353	67,333	67,312	95,437	68,851	WC
15		Total Other Property and Investments	83,581	83,573	83,722	83,691	111,789	85,022	

REFERENCE:

RB = Rate Base; WC = Working Capital; CS = Capital Structure; ORP = Other Return Provided; NEU = Non-Electric Utility

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Derive the 13-month average system balance sheet by primary account by month for the test year, the prior year, and the most recent historical year. For accounts including non-electric utility amounts, show these amounts as a separate subaccount.

Type of Data Shown:

- Projected Test Year Ended 12/31/12
- Prior Year Ended 12/31/11
- Historical Year Ended 12/31/10

COMPANY: GULF POWER COMPANY

Witness: W.G. Buck, III, R.J. McMillan

DOCKET NO.: 110138-EI

(\$000's)

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Line No.	Account No.	Account Name	12/2009	1/2010	2/2010	3/2010	4/2010	5/2010	6/2010	7/2010
1		Current and Accrued Assets								
2	131	Cash	2,355	2,623	2,605	14,216	62,960	68,062	4,433	642
3	134	Other Special Deposits	6,357	6,357	4,017	4,017	4,017	196	196	11
4	135	Working Funds	302	302	302	302	302	302	302	302
5	136	Temporary Cash Investments	0	0	0	0	0	0	0	0
6	142	Customer Accounts Receivable	63,924	92,535	88,427	71,382	64,304	73,413	85,409	95,761
7	143	Other Accounts Receivable	89,397	92,247	93,030	92,357	93,512	1,995	2,638	9,406
8	144	Accum Prov for Uncollectible Accounts	(1,913)	(2,606)	(2,357)	(1,867)	(1,868)	(1,955)	(1,983)	(2,010)
9	146	Accounts Receivable from Assoc Companies	7,503	6,828	1,874	1,756	9,112	17,738	27,171	5,806
10	151	Fuel Stock	163,757	147,655	135,307	149,447	167,676	186,129	169,414	167,226
11	154 and 163	Plant Materials and Operating Supplies	38,478	38,224	39,646	44,740	45,080	45,231	40,947	42,857
12	158	Allowance Inventory	19,164	16,664	17,017	16,055	15,844	16,781	18,068	16,873
13	165	Prepayments	27,555	27,396	27,000	3,390	2,946	3,773	4,623	4,203
14	171	Interest and Dividends Receivable	308	308	308	315	315	315	317	317
15	172	Rents Receivable	0	0	0	0	0	95,126	95,911	96,208
16	173	Accrued Utility Revenues	60,414	57,566	56,493	46,453	46,635	65,721	71,966	78,258
17	174	Miscellaneous Current and Accrued Assets	0	0	0	0	2	0	1	4
18	175	Derivative Instrument Assets	12	5	0	0	5	20	33	37
19	176	Derivative Instrument Assets - Hedges	3,124	978	747	1,028	104	192	54	214
20		Total Current and Accrued Assets	480,737	487,082	464,416	443,591	510,946	573,039	519,500	516,115

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FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Derive the 13-month average system balance sheet by primary account by month for the test year, the prior year, and the most recent historical year. For accounts including non-electric utility amounts, show these amounts as a separate subaccount.

Type of Data Shown:

Projected Test Year Ended 12/31/12

Prior Year Ended 12/31/11

Historical Year Ended 12/31/10

Witness: W.G. Buck, III, R.J. McMillan

COMPANY: GULF POWER COMPANY

DOCKET NO.: 110138-EI

(\$000's)

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Line No.	Account No.	Account Name	8/2010	9/2010	10/2010	11/2010	12/2010	13-Month Average	Reference
1		Current and Accrued Assets							
2	131	Cash	23,770	87,279	23,046	577	1,284	22,604	WC
3	134	Other Special Deposits	11	11	11	11	11	1,940	WC
4	135	Working Funds	302	302	302	302	380	308	WC
5	136	Temporary Cash Investments	0	0	0	0	0	0	WC
6	142	Customer Accounts Receivable	100,650	98,111	81,049	68,404	73,721	81,315	WC
7	143	Other Accounts Receivable	9,915	7,030	4,353	4,476	8,834	39,168	WC
8	144	Accum Prov for Uncollectible Accounts	(2,114)	(2,226)	(1,990)	(1,746)	(2,014)	(2,050)	WC
9	146	Accounts Receivable from Assoc Companies	29,752	32,945	10,157	8,770	7,940	12,873	WC
10	151	Fuel Stock	140,639	136,947	153,179	159,685	152,823	156,145	WC
11	154 and 163	Plant Materials and Operating Supplies	42,460	40,049	46,461	47,778	49,329	43,175	WC
12	158	Allowance Inventory	15,690	14,709	14,106	13,520	14,304	16,061	WC
13	165	Prepayments	3,867	5,219	5,919	20,279	20,481	12,050	WC
14	171	Interest and Dividends Receivable	317	324	324	324	323	317	WC
15	172	Rents Receivable	96,834	97,523	98,365	99,247	94,823	59,541	WC
16	173	Accrued Utility Revenues	71,554	64,894	55,401	50,212	64,697	60,790	WC
17	174	Miscellaneous Current and Accrued Assets	1	0	0	0	0	1	WC
18	175	Derivative Instrument Assets	19	12	3	4	4	12	WC
19	176	Derivative Instrument Assets - Hedges	478	430	365	1,051	2,376	857	WC
20		Total Current and Accrued Assets	534,145	583,559	491,051	472,894	489,316	505,107	

REFERENCE:

RB = Rate Base; WC = Working Capital; CS = Capital Structure; ORP = Other Return Provided; NEU = Non-Electric Utility

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Derive the 13-month average system balance sheet by primary account by month for the test year, the prior year, and the most recent historical year. For accounts including non-electric utility amounts, show these amounts as a separate subaccount.

Type of Data Shown:

- Projected Test Year Ended 12/31/12
- Prior Year Ended 12/31/11
- Historical Year Ended 12/31/10

COMPANY: GULF POWER COMPANY

Witness: W.G. Buck, III, R.J. McMillan

DOCKET NO.: 110138-EI

(\$000's)

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Line No.	Account No.	Account Name	12/2009	1/2010	2/2010	3/2010	4/2010	5/2010	6/2010	7/2010
1		Deferred Debit								
2	181	Unamortized Debt Expense	10,248	10,153	10,059	9,964	10,239	10,216	10,654	10,610
3	182	Regulatory Assets	263,619	257,735	265,614	273,703	279,399	282,163	288,864	291,446
4	183	Prelim Site Investigation Costs	7,926	8,012	8,048	8,260	8,425	8,666	8,914	9,376
5	184	Clearing Accounts	(8)	75	70	(4)	(74)	326	317	355
6	185	Temporary Facilities	0	0	0	0	0	0	0	0
7	186	Miscellaneous Deferred Debits	13,679	13,797	11,360	9,574	7,025	11,333	8,874	12,423
8	188	Research, Development, and Demo Expense	0	(70)	(143)	0	(73)	73	0	145
9	189	Unamortized Loss on Reacquired Debt	14,599	14,464	14,350	14,236	14,122	14,008	13,893	13,779
10	190	Accumulated Deferred Income Tax	61,321	65,383	66,755	68,505	67,407	69,594	71,236	70,636
11		Total Deferred Debit	<u>371,384</u>	<u>369,549</u>	<u>376,113</u>	<u>384,238</u>	<u>386,470</u>	<u>396,379</u>	<u>402,752</u>	<u>408,770</u>
12		Total Asset and Other Debits	<u>3,315,363</u>	<u>3,344,832</u>	<u>3,358,865</u>	<u>3,379,930</u>	<u>3,460,203</u>	<u>3,542,548</u>	<u>3,511,160</u>	<u>3,517,011</u>

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FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Derive the 13-month average system balance sheet by primary account by month for the test year, the prior year, and the most recent historical year. For accounts including non-electric utility amounts, show these amounts as a separate subaccount.

Type of Data Shown:

- Projected Test Year Ended 12/31/12
 - Prior Year Ended 12/31/11
 - Historical Year Ended 12/31/10
- Witness: W.G. Buck, III, R.J. McMillan

COMPANY: GULF POWER COMPANY

DOCKET NO.: 110138-EI

(\$000's)

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Line No.	Account No.	Account Name	8/2010	9/2010	10/2010	11/2010	12/2010	13-Month Average	Reference
1		Deferred Debit							
2	181	Unamortized Debt Expense	10,561	10,602	10,565	9,715	9,664	10,250	CS
3	182	Regulatory Assets	300,233	306,561	305,244	309,754	293,111	285,957	WC
4	183	Prelim Site Investigation Costs	9,830	10,400	12,621	13,583	14,961	9,925	WC
5	184	Clearing Accounts	333	73	170	420	277	179	WC
6	185	Temporary Facilities	0	0	0	0	0	0	WC
7	186	Miscellaneous Deferred Debits	15,477	20,463	13,017	13,145	8,904	12,236	WC
8	188	Research, Development, and Demo Expense	73	0	146	73	0	17	WC
9	189	Unamortized Loss on Reacquired Debt	13,665	13,551	13,436	15,996	15,874	14,306	CS
10	190	Accumulated Deferred Income Tax	69,534	67,424	68,700	68,109	70,410	68,078	CS
11		Total Deferred Debit	419,706	429,074	423,899	430,795	413,201	400,948	
12		Total Asset and Other Debits	3,549,745	3,621,063	3,537,103	3,533,586	3,582,188	3,481,047	

REFERENCE:

RB = Rate Base; WC = Working Capital; CS = Capital Structure; ORP = Other Return Provided; NEU = Non-Electric Utility

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FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Derive the 13-month average system balance sheet by primary account by month for the test year, the prior year, and the most recent historical year. For accounts including non-electric utility amounts, show these amounts as a separate subaccount.

Type of Data Shown:

- Projected Test Year Ended 12/31/12
- Prior Year Ended 12/31/11
- Historical Year Ended 12/31/10

COMPANY: GULF POWER COMPANY

Witness: W.G. Buck, III, R.J. McMillan

DOCKET NO.: 110138-EI

(\$000's)

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Line No.	Account No.	Account Name	12/2009	1/2010	2/2010	3/2010	4/2010	5/2010	6/2010	7/2010
1		Proprietary Capital								
2	201	Common Stock Issued	(253,060)	(303,060)	(303,060)	(303,060)	(303,060)	(303,060)	(303,060)	(303,060)
3	204	Preferred Stock Issued	(100,000)	(100,000)	(100,000)	(100,000)	(100,000)	(100,000)	(100,000)	(100,000)
4	211	Miscellaneous Paid-In Capital	(534,577)	(534,680)	(535,295)	(536,492)	(536,581)	(536,624)	(537,712)	(537,889)
5	214	Capital Stock Expense	2,002	2,002	2,002	2,002	2,002	2,002	2,002	2,002
6	216	Unappropriated Retained Earnings	(219,117)	(202,663)	(214,112)	(218,341)	(196,362)	(208,899)	(224,115)	(213,291)
7	219	Accumulated Other Comprehensive Income	2,462	4,030	4,918	3,813	2,519	2,455	2,423	2,975
8		Total Proprietary Capital	<u>(1,102,290)</u>	<u>(1,134,371)</u>	<u>(1,145,547)</u>	<u>(1,152,078)</u>	<u>(1,131,482)</u>	<u>(1,144,126)</u>	<u>(1,160,462)</u>	<u>(1,149,263)</u>
9		Long Term Debt								
10	224	Other Long-Term Debt	(1,125,441)	(1,125,396)	(1,125,368)	(1,125,356)	(1,300,307)	(1,300,220)	(1,181,136)	(1,181,083)
11	226	Unamortized Premium on Long-Term Debt	6,527	6,491	6,453	6,417	7,540	7,492	7,518	7,471
12		Total Long Term Debt	<u>(1,118,914)</u>	<u>(1,118,905)</u>	<u>(1,118,915)</u>	<u>(1,118,939)</u>	<u>(1,292,767)</u>	<u>(1,292,728)</u>	<u>(1,173,618)</u>	<u>(1,173,612)</u>
13		Other Non-Current Liabilities								
14	228	Miscellaneous Operating Provisions	(183,372)	(183,636)	(184,056)	(183,942)	(184,401)	(184,750)	(185,173)	(185,444)
15	229	Prov for Rate Refunds	(200)	(201)	(176)	(176)	(176)	(176)	(124)	(124)
16	230	Asset Retirement Obligations	(12,608)	(12,662)	(12,717)	(12,772)	(12,827)	(12,882)	(12,938)	(12,994)
17		Total Other Non-Current Liabilities	<u>(196,180)</u>	<u>(196,499)</u>	<u>(196,949)</u>	<u>(196,890)</u>	<u>(197,404)</u>	<u>(197,808)</u>	<u>(198,235)</u>	<u>(198,562)</u>

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SCHEDULE B-3

13 MONTH AVERAGE BALANCE SHEET - SYSTEM BASIS

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Derive the 13-month average system balance sheet by primary account by month for the test year, the prior year, and the most recent historical year. For accounts including non-electric utility amounts, show these amounts as a separate subaccount.

Type of Data Shown:

- Projected Test Year Ended 12/31/12
 - Prior Year Ended 12/31/11
 - Historical Year Ended 12/31/10
- Witness: W.G. Buck, III, R.J. McMillan

COMPANY: GULF POWER COMPANY

DOCKET NO.: 110138-EI

(\$000's)

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Line No.	Account No.	Account Name	8/2010	9/2010	10/2010	11/2010	12/2010	13-Month Average	Reference
1		Proprietary Capital							
2	201	Common Stock Issued	(303,060)	(303,060)	(303,060)	(303,060)	(303,060)	(299,214)	CS
3	204	Preferred Stock Issued	(100,000)	(100,000)	(100,000)	(100,000)	(100,000)	(100,000)	CS
4	211	Miscellaneous Paid-In Capital	(537,992)	(539,465)	(539,573)	(539,645)	(538,375)	(537,300)	CS
5	214	Capital Stock Expense	2,002	2,002	2,002	2,002	2,002	2,002	CS
6	216	Unappropriated Retained Earnings	(229,490)	(241,317)	(222,051)	(227,448)	(236,328)	(219,503)	CS
7	219	Accumulated Other Comprehensive Income	2,918	2,870	2,822	2,775	2,727	3,054	CS
8		Total Proprietary Capital	(1,165,622)	(1,178,970)	(1,159,860)	(1,165,376)	(1,173,034)	(1,150,961)	
9		Long Term Debt							
10	224	Other Long-Term Debt	(1,181,028)	(1,306,028)	(1,230,979)	(1,230,946)	(1,230,926)	(1,203,401)	CS
11	226	Unamortized Premium on Long-Term Debt	7,423	8,550	8,500	6,572	6,528	7,191	CS
12		Total Long Term Debt	(1,173,605)	(1,297,478)	(1,222,479)	(1,224,374)	(1,224,398)	(1,196,210)	
13		Other Non-Current Liabilities							
14	228	Miscellaneous Operating Provisions	(185,437)	(185,325)	(185,811)	(186,187)	(165,976)	(183,347)	WC
15	229	Prov for Rate Refunds	(124)	(174)	(199)	(199)	(189)	(172)	WC
16	230	Asset Retirement Obligations	(13,050)	(13,107)	(11,392)	(11,442)	(11,471)	(12,528)	WC
17		Total Other Non-Current Liabilities	(198,611)	(198,606)	(197,402)	(197,828)	(177,636)	(196,047)	

REFERENCE:

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FLORIDA PUBLIC SERVICE COMMISSION

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Type of Data Shown:

- Projected Test Year Ended 12/31/12
- Prior Year Ended 12/31/11
- Historical Year Ended 12/31/10

Witness: W.G. Buck, III, R.J. McMillan

COMPANY: GULF POWER COMPANY

DOCKET NO.: 110138-EI

(\$000's)

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Line No.	Account No.	Account Name	12/2009	1/2010	2/2010	3/2010	4/2010	5/2010	6/2010	7/2010
1		Current and Accrued Liabilities								
2	231	Notes Payable	(1,443)	(1,443)	(1,443)	0	0	0	0	0
3	232	Accounts Payable	(77,354)	(78,036)	(63,705)	(66,516)	(40,185)	(81,678)	(64,860)	(59,640)
4	233	Notes Payable to Associated Companies	(88,888)	(56,292)	(43,394)	(82,289)	0	0	(86,041)	(84,781)
5	234	Accounts Payable to Associated Companies	(47,158)	(39,174)	(48,977)	(44,347)	(53,597)	(56,816)	(70,533)	(54,473)
6	235	Customer Deposits	(32,361)	(33,002)	(33,340)	(33,539)	(33,794)	(33,870)	(34,730)	(34,888)
7	236	Taxes Accrued	(4,120)	(13,286)	(18,596)	(24,190)	(17,753)	(27,186)	(31,813)	(41,226)
8	237	Interest Accrued	(10,301)	(9,284)	(11,918)	(11,585)	(10,850)	(14,943)	(11,238)	(10,958)
9	238	Dividends Declared	(1,551)	(27,626)	(27,626)	(1,551)	(27,626)	(27,626)	(1,551)	(27,626)
10	241	Tax Collections Payable	(2,042)	(2,687)	(2,708)	(2,388)	(2,037)	(1,975)	(2,357)	(2,226)
11	242	Miscellaneous Current and Accrued Liabilities	(22,438)	(24,080)	(26,350)	(16,363)	(18,213)	(20,324)	(21,749)	(19,917)
12	244	Derivative Instrument Liabilities	0	0	0	0	(1)	(16)	(27)	(34)
13	245	Derivative Instrument Liabilities - Hedges	(13,889)	(15,914)	(16,694)	(21,504)	(19,475)	(16,446)	(14,911)	(13,668)
14		Total Current and Accrued Liabilities	<u>(301,545)</u>	<u>(300,824)</u>	<u>(294,751)</u>	<u>(304,272)</u>	<u>(223,531)</u>	<u>(280,880)</u>	<u>(339,810)</u>	<u>(349,437)</u>
15		Deferred Credits								
16	253	Other Deferred Credits	(181,410)	(174,115)	(178,585)	(181,603)	(186,371)	(193,057)	(196,683)	(201,250)
17	254	Regulatory Liabilities	(49,571)	(51,014)	(51,758)	(50,951)	(50,101)	(52,542)	(56,837)	(57,001)
18	255	Accumulated Deferred Investment Tax Credits	(9,652)	(9,519)	(9,395)	(9,266)	(9,138)	(9,009)	(8,881)	(8,752)
19	281	Accelerated Deferred Income Tax	(27,686)	(29,683)	(31,681)	(33,679)	(35,676)	(37,674)	(39,672)	(41,670)
20	282	Accelerated Deferred Income Tax	(287,476)	(287,881)	(288,331)	(288,781)	(289,232)	(289,682)	(290,132)	(290,582)
21	283	Accelerated Deferred Income Tax	(40,639)	(42,021)	(42,953)	(43,471)	(44,501)	(45,042)	(46,830)	(46,882)
22		Total Deferred Credits	<u>(596,434)</u>	<u>(594,233)</u>	<u>(602,703)</u>	<u>(607,751)</u>	<u>(615,019)</u>	<u>(627,006)</u>	<u>(639,035)</u>	<u>(646,137)</u>
23		Total Liabilities and Capital	<u>(3,315,363)</u>	<u>(3,344,832)</u>	<u>(3,358,865)</u>	<u>(3,379,930)</u>	<u>(3,460,203)</u>	<u>(3,542,548)</u>	<u>(3,511,160)</u>	<u>(3,517,011)</u>

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Derive the 13-month average system balance sheet by primary account by month for the test year, the prior year, and the most recent historical year. For accounts including non-electric utility amounts, show these amounts as a separate subaccount.

Type of Data Shown:

- Projected Test Year Ended 12/31/12
 - Prior Year Ended 12/31/11
 - Historical Year Ended 12/31/10
- Witness: W.G. Buck, III, R.J. McMillan

COMPANY: GULF POWER COMPANY

DOCKET NO.: 110138-EI

(\$000's)

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Line No.	Account No.	Account Name	8/2010	9/2010	10/2010	11/2010	12/2010	13-Month Average	Reference
1		Current and Accrued Liabilities							
2	231	Notes Payable	0	0	(1,206)	(1,206)	(1,206)	(611)	CS
3	232	Accounts Payable	(49,329)	(62,657)	(65,661)	(47,732)	(68,632)	(63,537)	WC
4	233	Notes Payable to Associated Companies	(75,283)	0	0	(5,600)	(91,978)	(47,273)	CS
5	234	Accounts Payable to Associated Companies	(68,457)	(74,447)	(60,728)	(67,946)	(48,032)	(56,514)	WC
6	235	Customer Deposits	(35,003)	(35,695)	(35,610)	(35,605)	(35,599)	(34,388)	CS
7	236	Taxes Accrued	(48,985)	(12,324)	(12,594)	4,184	26,956	(16,995)	WC
8	237	Interest Accrued	(14,333)	(15,138)	(10,634)	(15,000)	(13,602)	(12,291)	WC
9	238	Dividends Declared	(27,626)	(1,551)	(27,626)	(27,626)	(1,551)	(17,597)	CS
10	241	Tax Collections Payable	(2,705)	(2,475)	(896)	328	520	(1,819)	WC
11	242	Miscellaneous Current and Accrued Liabilities	(21,669)	(22,355)	(22,520)	(25,866)	(23,344)	(21,937)	WC
12	244	Derivative Instrument Liabilities	(7)	(1)	0	0	0	(7)	WC
13	245	Derivative Instrument Liabilities - Hedges	(16,480)	(18,230)	(17,003)	(16,643)	(13,608)	(16,497)	WC
14		Total Current and Accrued Liabilities	<u>(359,877)</u>	<u>(244,873)</u>	<u>(254,478)</u>	<u>(238,712)</u>	<u>(270,076)</u>	<u>(289,466)</u>	
15		Deferred Credits							
16	253	Other Deferred Credits	(205,294)	(209,835)	(213,961)	(217,971)	(217,133)	(196,713)	WC
17	254	Regulatory Liabilities	(55,720)	(58,681)	(55,045)	(52,031)	(52,311)	(53,351)	WC
18	255	Accumulated Deferred Investment Tax Credits	(8,623)	(8,495)	(8,366)	(8,237)	(8,109)	(8,880)	CS
19	281	Accelerated Deferred Income Tax	(43,668)	(45,665)	(47,663)	(54,117)	(57,376)	(40,455)	CS
20	282	Accelerated Deferred Income Tax	(291,032)	(325,637)	(326,087)	(321,371)	(347,381)	(301,816)	CS
21	283	Accelerated Deferred Income Tax	(47,693)	(52,823)	(51,762)	(53,569)	(54,734)	(47,148)	CS
22		Total Deferred Credits	<u>(652,030)</u>	<u>(701,136)</u>	<u>(702,884)</u>	<u>(707,296)</u>	<u>(737,044)</u>	<u>(648,363)</u>	
23		Total Liabilities and Capital	<u><u>(3,549,745)</u></u>	<u><u>(3,621,063)</u></u>	<u><u>(3,537,103)</u></u>	<u><u>(3,533,586)</u></u>	<u><u>(3,582,188)</u></u>	<u><u>(3,481,047)</u></u>	

REFERENCE:

RB = Rate Base; WC = Working Capital; CS = Capital Structure; ORP = Other Return Provided; NEU = Non-Electric Utility

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide 13-month average system balance sheets by primary account for the most recent two historical calendar years, not including the historical test year if provided elsewhere.

Type of Data Shown:

Projected Test Year Ended 12/31/12

Prior Year Ended 12/31/11

Historical Years Ended 12/31/08 - 12/31/09

COMPANY: GULF POWER COMPANY

Witness: C. J. Erickson

DOCKET NO.: 110138-EI

(\$000's)

(1) Line No.	(2) Account No.	(3) Account Name	(4) 2008	(5) 2009
1		Utility Plant		
2	101	Electric Plant In Service	2,613,631	2,715,433
3	105	Plant Held for Future Use	3,070	2,748
4	106	Plant In Service Unclassified	123,453	180,157
5	107	Construction Work in Progress	244,748	495,121
6	108	Accum Prov for Depreciation	(1,123,184)	(1,158,753)
7	111	Accum Prov for Amortization	(20,071)	(20,966)
8	114	Electric Plant Acquisition Adjustments	3,435	3,180
9		Total Utility Plant	1,845,082	2,216,920
10		Other Property and Investments		
11	121	Non-Utility Property	14,531	14,797
12	122	Accum Prov for Non-Utility Property	(996)	(1,304)
13	123	Investment in Associated Companies	2,245	2,379
14	128	Other Special Funds	108,716	59,574
15		Total Other Property and Investments	124,496	75,446

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FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide 13-month average system balance sheets by primary account for the most recent two historical calendar years, not including the historical test year if provided elsewhere.

Type of Data Shown:
 Projected Test Year Ended 12/31/12
 Prior Year Ended 12/31/11
 Historical Years Ended 12/31/08 - 12/31/09
 Witness: C. J. Erickson

COMPANY: GULF POWER COMPANY

DOCKET NO.: 110138-EI

(\$000's)

(1)	(2)	(3)	(4)	(5)
Line No.	Account No.	Account Name	2008	2009
1		Current and Accrued Assets		
2	131	Cash	21,014	11,237
3	134	Other Special Deposits	10	22,019
4	135	Working Funds	321	305
5	136	Temporary Cash Investments	0	1,158
6	142	Customer Accounts Receivable	67,235	77,334
7	143	Other Accounts Receivable	74,392	86,205
8	144	Accum Prov for Uncollectible Accounts	(1,735)	(1,913)
9	146	Accounts Receivable from Assoc Companies	13,525	5,254
10	151	Fuel Stock	78,222	126,276
11	154 and 163	Plant Materials and Operating Supplies	39,124	37,505
12	158	Allowance Inventory	11,051	20,126
13	165	Prepayments	15,477	21,971
14	171	Interest and Dividends Receivable	236	304
15	172	Rents Receivable	0	0
16	173	Accrued Utility Revenues	47,550	54,224
17	174	Miscellaneous Current and Accrued Assets	0	1
18	175	Derivative Instrument Assets	15	34
19	176	Derivative Instrument Assets - Hedges	8,414	792
20		Total Current and Accrued Assets	374,851	462,832

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FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide 13-month average system balance sheets by primary account for the most recent two historical calendar years, not including the historical test year if provided elsewhere.

Type of Data Shown:

Projected Test Year Ended 12/31/12

Prior Year Ended 12/31/11

Historical Years Ended 12/31/08 - 12/31/09

COMPANY: GULF POWER COMPANY

Witness: C. J. Erickson

DOCKET NO.: 110138-EI

(\$000's)

(1)	(2)	(3)	(4)	(5)
Line No.	Account No.	Account Name	2008	2009
21		Deferred Debit		
22	181	Unamortized Debt Expense	7,757	9,995
23	182	Regulatory Assets	205,928	284,466
24	183	Prelim Site Investigation Costs	6,553	7,481
25	184	Clearing Accounts	69	(43)
26	185	Temporary Facilities	0	0
27	186	Miscellaneous Deferred Debits	4,693	9,340
28	188	Research, Development, and Demo Expense	35	34
29	189	Unamortized Loss on Reacquired Debt	16,650	15,412
30	190	Accumulated Deferred Income Tax	59,861	60,778
31		Total Deferred Debit	301,546	387,463
32		Total Asset and Other Debits	2,645,975	3,142,661

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FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide 13-month average system balance sheets by primary account for the most recent two historical calendar years, not including the historical test year if provided elsewhere.

Type of Data Shown:

Projected Test Year Ended 12/31/12

Prior Year Ended 12/31/11

Historical Years Ended 12/31/08 - 12/31/09

COMPANY: GULF POWER COMPANY

Witness: C. J. Erickson

DOCKET NO.: 110138-EI

(\$000's)

(1)	(2)	(3)	(4)	(5)
Line No.	Account No.	Account Name	2008	2009
1		Proprietary Capital		
2	201	Common Stock Issued	(118,060)	(242,675)
3	204	Preferred Stock Issued	(100,000)	(100,000)
4	211	Miscellaneous Paid-In Capital	(503,388)	(515,310)
5	214	Capital Stock Expense	2,002	2,002
6	216	Unappropriated Retained Earnings	(183,419)	(198,003)
7	219	Accumulated Other Comprehensive Income	5,157	4,622
8		Total Proprietary Capital	<u>(897,708)</u>	<u>(1,049,364)</u>
9		Long Term Debt		
10	224	Other Long-Term Debt	(815,655)	(1,031,345)
11	226	Unamortized Premium on Long-Term Debt	7,261	6,759
12		Total Long Term Debt	<u>(808,394)</u>	<u>(1,024,586)</u>
13		Other Non-Current Liabilities		
14	228	Miscellaneous Operating Provisions	(54,396)	(148,194)
15	229	Prov for Rate Refunds	(175)	(247)
16	230	Asset Retirement Obligations	(11,979)	(12,397)
17		Total Other Non-Current Liabilities	<u>(66,550)</u>	<u>(160,838)</u>

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FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide 13-month average system balance sheets by primary account for the most recent two historical calendar years, not including the historical test year if provided elsewhere.

Type of Data Shown:

Projected Test Year Ended 12/31/12

Prior Year Ended 12/31/11

Historical Years Ended 12/31/08 - 12/31/09

COMPANY: GULF POWER COMPANY

Witness: C. J. Erickson

DOCKET NO.: 110138-EI

(\$000's)

(1)	(2)	(3)	(4)	(5)
Line No.	Account No.	Account Name	2008	2009
1		Current and Accrued Liabilities		
2	231	Notes Payable	(14,613)	(27,356)
3	232	Accounts Payable	(61,274)	(88,864)
4	233	Notes Payable to Associated Companies	(28,096)	(25,631)
5	234	Accounts Payable to Associated Companies	(52,585)	(47,397)
6	235	Customer Deposits	(26,540)	(30,494)
7	236	Taxes Accrued	(22,612)	(22,770)
8	237	Interest Accrued	(9,251)	(10,518)
9	238	Dividends Declared	(14,109)	(15,289)
10	241	Tax Collections Payable	(2,181)	(2,452)
11	242	Miscellaneous Current and Accrued Liabilities	(22,049)	(24,263)
12	244	Derivative Instrument Liabilities	(24)	(30)
13	245	Derivative Instrument Liabilities - Hedges	(9,385)	(29,665)
14		Total Current and Accrued Liabilities	<u>(262,719)</u>	<u>(324,729)</u>
15		Deferred Credits		
16	253	Other Deferred Credits	(158,073)	(168,510)
17	254	Regulatory Liabilities	(104,305)	(47,091)
18	255	Accumulated Deferred Investment Tax Credits	(12,121)	(10,454)
19	281	Accelerated Amortization Property	(2,097)	(3,742)
20	282	Other Property	(265,772)	(297,545)
21	283	Other Accumulated Deferred Income Taxes	(68,236)	(55,802)
22		Total Deferred Credits	<u>(610,604)</u>	<u>(583,144)</u>
23		Total Liabilities and Capital	<u><u>(2,645,975)</u></u>	<u><u>(3,142,661)</u></u>

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FLORIDA PUBLIC SERVICE COMMISSION

Explanation: Provide the data listed below regarding all changes in rate base primary accounts that exceed 1/20th of one percent (.0005) of total rate base and ten percent from the prior year to the test year. Quantify each reason for the change.

Type of data shown:

Projected Test Year Ended 12/31/12

Prior Year Ended 12/31/11

Historical Year Ended 12/31/10

Witness: R.J. McMillan

Company: GULF POWER COMPANY

Docket No.: 110138-EI

(1) Line	(2) Account No.	(3) Account Name	(4) Test Year Ended 12/31/12 (\$000's)	(5) Prior Year Ended 12/31/11 (\$000's)	(6) Difference (4) - (5) (\$000's)	(7) Percent Change (6) / (5)	(8) Reason(s) For Change
1	101	Electric Plant in Service	4,070,412	3,696,863	373,549	10.10%	The majority of the increase is caused by the additions of several major projects. Included are the Crist Unit 6 Electrostatic Precipitator Upgrade, the Crist Turbine Upgrades, the Crist Unit 6 Selective Catalytic Reduction, and the Smith-Laguna 115kV to 230kV Conversion.
2							
3							
4							
5	106	Plant in Service Unclassified	0	53,961	(53,961)	-100.00%	Gulf does not forecast unclassified property. This decrease is a function of the December 2010 actual balance, included in the thirteen month average of the prior year.
6							
7							
8	107	Construction Work in Progress	323,143	264,325	58,818	22.25%	The majority of the increase is caused by the large expenditure streams for the Daniel environmental projects, which include the Daniel 1 & 2 Scrubbers, the Daniel 1 & 2 SCRs, the Daniel 1 & 2 Baghouses, and the Daniel Waste Water Treatment System.
9							
10							
11							
12	151	Fuel Stock	94,042	128,309	(34,267)	-26.71%	The decrease in total fuel inventory value from 2011 to 2012 is due to a reduction in the \$/ton price of coal inventory combined with a reduction in the quantity of coal held in inventory.
13							
14							
15	158	Allowance Inventory	8,162	11,781	(3,619)	-30.72%	The decrease in allowance inventory is due to a reduction in the forecasted weighted average cost of allowances.
16							
17	165	Prepayments	17,906	21,026	(3,120)	-14.84%	The decrease is caused by the end of a prepaid coal sales agreement partially offset by an increase in the prepaid Long Term Service Agreement on Smith Unit 3.
18							
19							
20	172	Rents Receivable	130,584	112,665	17,919	15.90%	The majority of the increase is caused by the change in the pole attachment receivable, which is offset in Deferred Credits
21							

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FLORIDA PUBLIC SERVICE COMMISSION

Explanation: Provide the data listed below regarding all changes in rate base primary accounts that exceed 1/20th of one percent (.0005) of total rate base and ten percent from the prior year to the test year. Quantify each reason for the change.

Type of data shown:

Projected Test Year Ended 12/31/12

Prior Year Ended 12/31/11

Historical Year Ended 12/31/10

Witness: R.J. McMillan

Company: GULF POWER COMPANY

Docket No.: 110138-EI

(1) Line	(2) Account No. Number	(3) Account Name	(4) Test Year Ended 12/31/12 (\$000's)	(5) Prior Year Ended 12/31/11 (\$000's)	(6) Difference (4) - (5) (\$000's)	(7) Percent Change (6) / (5)	(8) Reason(s) For Change
1 2	182	Regulatory Assets	358,490	316,405	42,085	13.30%	The primary cause of the change is an increase in the Central Alabama PPA balance, which is offset in Deferred Credits.
3 4 5	183	Prelim Site Investigation Costs	4,799	7,496	(2,697)	-35.98%	The majority of the change is due to the reclassification of several ECRC projects from Preliminary Site Investigation into CWIP.
6 7 8 9 10 11 12	236	Taxes Accrued	(12,925)	(9,966)	(2,959)	29.69%	Accrued taxes are a function of pre-tax income and book to tax differences which can drive taxable income up or down. The primary reason for the increase in the 13 month average taxes accrued account is due to the taxes receivable in December 2010 through February 2011, which was a result of the Tax Relief, Unemployment Insurance Reauthorization and Job Creation Act of 2010 signed by President Obama on December 17, 2010.
13 14 15 16	253	Other Deferred Credits	(312,778)	(255,221)	(57,557)	22.55%	The majority of the change is due to an increase in the Central Alabama PPA balance, which is offset in regulatory assets, and the pole attachment deferred credit, which is offset in rents receivable.
17 18 19 20	254	Regulatory Liabilities	(27,064)	(38,419)	11,355	-29.56%	The primary reason for the decrease is the clause over-recoveries. Gulf projects the December 2010 actual balances to be zero by December 2011, thus causing a reduction between the thirteen month average of the prior year and test year.

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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:

 Projected Test Year Ended 12/31/12 Prior Year Ended 12/31/11 Historical Year Ended 12/31/10

COMPANY: GULF POWER COMPANY

Witness: M. T. O'Sheasy

DOCKET NO.: 110138-EI

(\$000's)						
(1)	(2)	(3)	(4)	(5)	(6)	(7)
Line No.	Description	Total Adjusted Utility	Unit Power Sales	Total Adjusted Utility Net of UPS	Jurisdictional Amount	Jurisdictional Separation Factor
1	ELECTRIC PLANT IN SERVICE					
2	PRODUCTION	1,438,174	358,340	1,079,834	1,043,349	0.9662124
3	TRANSMISSION					
4	Land and Land Rights	16,177	0	16,177	15,650	0.9674229
5	Structures and Improvements	10,978	0	10,978	10,636	0.9688468
6	Station Equipment	127,290	4,665	122,625	119,160	0.9717431
7	Towers and Fixtures	49,203	0	49,203	47,541	0.9662120
8	Poles and Fixtures	97,751	0	97,751	94,448	0.9662120
9	Overhead Conductors and Devices	80,172	0	80,172	77,463	0.9662120
10	Underground Conductors and Devices	16,989	0	16,989	16,415	0.9662120
11	Roads and Trails	74	0	74	72	0.9662120
12	Total Transmission	398,634	4,665	393,969	381,385	0.9680584
13	DISTRIBUTION					
14	Land and Land Rights	3,013	0	3,013	2,950	0.9790906
15	Structures and Improvements	19,330	0	19,330	18,845	0.9749095
16	Station Equipment	173,154	0	173,154	169,210	0.9772226
17	Poles and Fixtures	132,645	0	132,645	132,645	1.0000000
18	Overhead Conductors and Devices	129,111	0	129,111	129,111	1.0000000
19	Underground Conduits	1,289	0	1,289	1,289	1.0000000
20	Underground Conductors and Devices	125,249	0	125,249	125,249	1.0000000
21	Line Transformers	233,047	0	233,047	233,047	1.0000000
22	Services	98,505	0	98,505	98,505	1.0000000
23	Meters	56,774	0	56,774	56,770	0.9999295
24	Street Lighting	62,208	0	62,208	62,208	1.0000000
25	Total Distribution	1,034,325	0	1,034,325	1,029,829	0.9956532
26	GENERAL PLANT	164,397	4,000	160,397	157,510	0.9820009
27	TOTAL ELECTRIC GROSS PLANT	3,035,530	367,005	2,668,525	2,612,073	0.9788452

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:

 Projected Test Year Ended 12/31/12 Prior Year Ended 12/31/11 Historical Year Ended 12/31/10

COMPANY: GULF POWER COMPANY

Witness: M. T. O'Sheasy

DOCKET NO.: 110138-EI

(\$000's)						
(1)	(2)	(3)	(4)	(5)	(6)	(7)
Line No.	Description	Total Adjusted Utility	Unit Power Sales	Total Adjusted Utility Net of UPS	Jurisdictional Amount	Jurisdictional Separation Factor
1	ACCUMULATED DEPRECIATION					
2	PRODUCTION	726,099	111,860	614,239	593,485	0.9662118
3	TRANSMISSION					
4	Land and Land Rights	6,417	0	6,417	6,201	0.9663394
5	Structures and Improvements	3,498	0	3,498	3,389	0.9688393
6	Station Equipment	41,315	2,678	38,637	37,546	0.9717628
7	Towers and Fixtures	15,366	0	15,366	14,847	0.9662120
8	Poles and Fixtures	30,365	0	30,365	29,339	0.9662120
9	Overhead Conductors and Devices	24,962	0	24,962	24,118	0.9662120
10	Underground Conductors and Devices	5,264	0	5,264	5,086	0.9662120
11	Roads and Trails	23	0	23	22	0.9662120
12	Total Transmission	127,210	2,678	124,532	120,548	0.9680082
13	DISTRIBUTION					
14	Land and Land Rights	6	0	6	6	1.0000000
15	Structures and Improvements	7,823	0	7,823	7,626	0.9748178
16	Station Equipment	70,166	0	70,166	68,568	0.9772254
17	Poles and Fixtures	53,684	0	53,684	53,684	1.0000000
18	Overhead Conductors and Devices	52,254	0	52,254	52,254	1.0000000
19	Underground Conduits	522	0	522	522	1.0000000
20	Underground Conductors and Devices	50,691	0	50,691	50,691	1.0000000
21	Line Transformers	94,319	0	94,319	94,319	1.0000000
22	Services	39,867	0	39,867	39,867	1.0000000
23	Meters	9,952	0	9,952	9,952	1.0000000
24	Street Lighting	25,177	0	25,177	25,177	1.0000000
25	Total Distribution	404,461	0	404,461	402,666	0.9955620
26	GENERAL PLANT	66,004	1,723	64,281	63,124	0.9820009
27	TOTAL ELEC. ACCUM. DEPRECIATION	1,323,774	116,261	1,207,513	1,179,823	0.9770686

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:

 Projected Test Year Ended 12/31/12 Prior Year Ended 12/31/11 Historical Year Ended 12/31/10

COMPANY: GULF POWER COMPANY

Witness: M. T. O'Sheasy

DOCKET NO.: 110138-EI

(\$000's)						
(1)	(2)	(3)	(4)	(5)	(6)	(7)
Line No.	Description	Total Adjusted Utility	Unit Power Sales	Total Adjusted Utility Net of UPS	Jurisdictional Amount	Jurisdictional Separation Factor
1	NET PLANT IN SERVICE	1,711,756	250,744	1,461,012	1,432,250	0.9803136
2	CWIP - NON-INTEREST BEARING					
3	Production	33,327	6,285	27,042	26,128	0.9662007
4	Transmission	23,019	0	23,019	22,283	0.9680264
5	Distribution	12,556	0	12,556	12,501	0.9956196
6	TOTAL CWIP - NON-INTEREST BEARING	68,902	6,285	62,617	60,912	0.9727710
7	PLANT HELD FOR FUTURE USE	33,352	0	33,352	32,233	0.9664488
8	UNAMOR. PLANT ACQUISITION ADJ.	2,414	2,414	0	0	0.0000000
9	WORKING CAPITAL					
10	Net Current Assets and Liabilities	126,953	3,428	123,525	121,294	0.9819389
11	Fuel Stock	94,042	7,238	86,804	83,871	0.9662112
12	Other Materials & Supplies	40,246	2,427	37,819	36,931	0.9765197
13	Prepayments	17,906	238	17,668	17,293	0.9787752
14	Other Investments	77,376	0	77,376	75,983	0.9819970
15	Preliminary Survey and Investigation Charges	4,799	0	4,799	4,637	0.9662430
16	Unamortized Rate Case Expense	2,450	0	2,450	2,450	1.0000000
17	Environmental Cleanup	58,248	1,573	56,675	55,650	0.9819144
18	Injuries & Damages Reserve	(2,950)	(81)	(2,869)	(2,817)	0.9818752
19	Property Insurance Reserve	(15,323)	(1,373)	(13,950)	(13,675)	0.9802867
20	Post-Retirement Benefits Reserve	(63,706)	0	(63,706)	(62,558)	0.9819797
21	Cable Attachments	(129,879)	(3,507)	(126,372)	(124,090)	0.9819422
22	Other Deferred Credits & Debits	(46,429)	(1,254)	(45,175)	(44,360)	0.9819590
23	TOTAL WORKING CAPITAL	163,733	8,689	155,044	150,609	0.9713952
24	TOTAL ADJUSTED RATE BASE	1,980,157	268,132	1,712,025	1,676,004	0.9789600

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide the depreciation rate and plant balances for each account or sub-account to which a separate depreciation rate is prescribed. (Include Amortization/Recovery schedule amounts).

Type of Data Shown:

 Projected Test Year Ended 12/31/12 Prior Year Ended 12/31/11 Historical Year Ended 12/31/10

Witness: R.J. McMillan

COMPANY: GULF POWER COMPANY

DOCKET No.: 110138-EI

(000's)

(1) Line No.	(2) Account/ Sub-account Number	(3) Account/ Sub-account Title	(4) Depreciation Rate*	(5) Plant Balance Beg. Of Year	(6) Total Plant Added	(7) Total Plant Retired	(8) Adjustments or Transfers	(9) Plant Balance End of Year	(10) 13-Month Average
1		<u>Steam Production-Depreciable:</u>							
2		Crist Plant	3.50	1,202,574	328,421	(17,591)	0	1,513,404	1,365,750
3		Scholz Plant	4.10	31,203	120	0	0	31,323	31,263
4		Smith Plant	3.30	176,816	3,075	(1,394)	0	178,497	177,521
5		Daniel Plant	2.80	261,510	4,706	(166)	0	266,050	262,940
6		Scherer Plant	2.00	356,529	7,183	(161)	0	363,551	357,980
7	310.2	Easements	1.52	82	0	0	0	82	82
8	317	ARO	N/A	3,305	0	0	0	3,305	3,305
9		Total Depreciable Steam Plant		<u>2,032,019</u>	<u>343,505</u>	<u>(19,312)</u>	<u>0</u>	<u>2,356,212</u>	<u>2,198,841</u>
10		<u>Steam Production-Amortizable:</u>							
11		Base Coal	N/A	321	0	0	0	321	321
12		Caryville Weather Station - 7-Yr.	N/A	0	0	0	0	0	0
13	316	Prod. Plt. Furn. & Equip. - 5-Yr.	N/A	160	0	(12)	0	148	159
14	316	Prod. Plt. Furn. & Equip. - 7-Yr.	N/A	6,891	0	(467)	0	6,424	6,855
15		Daniel Cooling Lake	N/A	8,954	0	0	0	8,954	8,954
16		Total Amortizable Steam Plant		<u>16,326</u>	<u>0</u>	<u>(479)</u>	<u>0</u>	<u>15,847</u>	<u>16,289</u>
17		Total Steam Plant		<u>2,048,345</u>	<u>343,505</u>	<u>(19,791)</u>	<u>0</u>	<u>2,372,059</u>	<u>2,215,130</u>

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide the depreciation rate and plant balances for each account or sub-account to which a separate depreciation rate is prescribed. (Include Amortization/Recovery schedule amounts).

Type of Data Shown:

 Projected Test Year Ended 12/31/12 Prior Year Ended 12/31/11 Historical Year Ended 12/31/10

Witness: R.J. McMillan

COMPANY: GULF POWER COMPANY

DOCKET No.: 110138-EI

(000's)

(1) Line No.	(2) Account/ Sub-account Number	(3) Account/ Sub-account Title	(4) Depreciation Rate*	(5) Plant Balance Beg. Of Year	(6) Total Plant Added	(7) Total Plant Retired	(8) Adjustments or Transfers	(9) Plant Balance End of Year	(10) 13-Month Average
1		<u>Other Production Plant:</u>							
2		Pace Plant	5.30	10,862	0	(18)	0	10,844	10,850
3		Perdido Landfill	5.00	5,221	120	0	0	5,341	5,281
4		Smith CT	3.60	4,955	0	(8)	0	4,947	4,949
5		Smith CC	2.80	208,083	0	(338)	0	207,745	207,849
6	347	ARO	N/A	397	0	0	0	397	397
7		Total Other Production Plant		229,518	120	(364)	0	229,274	229,326
8		<u>Transmission Plant:</u>							
9	350.2	Easements	1.60	13,480	0	0	0	13,480	13,480
10	352	Structures & Improvements	2.00	10,436	1,321	(17)	0	11,740	10,940
11	353	Station Equipment	2.30	120,037	15,192	(199)	0	135,030	125,828
12	354	Towers & Fixtures	2.30	47,478	6,008	(79)	0	53,407	49,768
13	355	Poles & Fixtures	3.60	93,735	11,862	(155)	0	105,442	98,257
14	356	Overhead Conductors & Devices	2.50	77,042	9,750	(128)	0	86,664	80,758
15	358	Underground Conductors & Devices	2.10	16,208	2,051	(27)	0	18,232	16,989
16	359	Roads & Trails	2.00	71	9	0	0	80	74
17	352	Scherer GSU	2.00	215	0	0	0	215	215
18	353	Scherer GSU	2.30	4,449	0	0	0	4,449	4,449
19	359.1	ARO	N/A	8	0	0	0	8	8
20		Total Transmission		383,159	46,193	(605)	0	428,747	400,766

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide the depreciation rate and plant balances for each account or sub-account to which a separate depreciation rate is prescribed. (Include Amortization/Recovery schedule amounts).

Type of Data Shown:

 Projected Test Year Ended 12/31/12 Prior Year Ended 12/31/11 Historical Year Ended 12/31/10

Witness: R.J. McMillan

COMPANY: GULF POWER COMPANY

DOCKET No.: 110138-EI

(000's)

(1) Line No.	(2) Account/ Sub-account Number	(3) Account/ Sub-account Title	(4) Depreciation Rate*	(5) Plant Balance Beg. Of Year	(6) Total Plant Added	(7) Total Plant Retired	(8) Adjustments or Transfers	(9) Plant Balance End of Year	(10) 13-Month Average
1		<u>Distribution Plant:</u>							
2	360.2	Easements	1.80	316	325	0	0	641	476
3	361	Structures & Improvements	2.20	18,979	913	(114)	0	19,778	19,330
4	362	Station Equipment	2.20	170,784	8,219	(1,024)	0	177,979	173,940
5	364	Poles, Towers & Fixtures	5.00	130,238	6,267	(781)	0	135,724	132,645
6	365	Overhead Conductors & Devices	3.10	126,768	6,100	(760)	0	132,108	129,111
7	366	Underground Conduit	1.30	1,265	61	(8)	0	1,318	1,289
8	367	Underground Conductors & Devices	3.30	122,977	5,918	(737)	0	128,158	125,249
9	368	Line Transformers	4.00	228,818	11,012	(1,372)	0	238,458	233,047
10	369.1	Services-Overhead	3.25	52,584	2,530	(315)	0	54,799	53,555
11	369.2	Services-Underground	3.25	44,135	2,124	(265)	0	45,994	44,951
12	370	Meters	2.70	66,339	18,989	(10,808)	0	74,520	69,907
13	373	Street Lighting & Signal Systems	5.00	61,079	2,939	(366)	0	63,652	62,208
14	374	ARO	N/A	43	0	0	0	43	43
15		Total Distribution		1,024,325	65,397	(16,550)	0	1,073,172	1,045,751
16		<u>General Plant-Depreciable:</u>							
17	390	Structures & Improvements	2.30	67,513	11,930	(125)	0	79,318	69,105
18	392.2	Light Trucks	8.79	7,303	657	(128)	0	7,832	7,461
19	392.3	Heavy Trucks	8.79	20,067	1,805	(352)	0	21,520	20,501
20	392.4	Trailers	8.79	1,130	102	(20)	0	1,212	1,155
21	396	Power Operated Equipment	4.70	1,210	750	0	0	1,960	1,465
22	397	Communications Equipment	6.30	20,934	1,691	(25)	0	22,600	21,669
23	399.1	ARO	N/A	197	0	0	0	197	197
24		Total General Plant-Depreciable		118,354	16,935	(650)	0	134,639	121,553

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide the depreciation rate and plant balances for each account or sub-account to which a separate depreciation rate is prescribed. (Include Amortization/Recovery schedule amounts).

Type of Data Shown:

 Projected Test Year Ended 12/31/12 Prior Year Ended 12/31/11 Historical Year Ended 12/31/10

Witness: R.J. McMillan

COMPANY: GULF POWER COMPANY

DOCKET No.: 110138-EI

(000's)

(1) Line No.	(2) Account/ Sub-account Number	(3) Account/ Sub-account Title	(4) Depreciation Rate*	(5) Plant Balance Beg. Of Year	(6) Total Plant Added	(7) Total Plant Retired	(8) Adjustments or Transfers	(9) Plant Balance End of Year	(10) 13-Month Average
1		<u>General Plant-Amortizable:</u>							
2	391	Office Furn. & Equip. - 5-Yr.	N/A	4,412	100	(640)	0	3,872	4,426
3	391	Office Furn. & Equip. - 7-Yr.	N/A	2,507	108	(1,008)	0	1,607	2,505
4	392	Transport.-Marine & Other - 5-Yr.	N/A	191	0	0	0	191	191
5	393	Stores Equipment - 7 Yr.	N/A	769	27	(117)	0	679	776
6	394	Tools, Shop & Garage Equip. - 7 Yr	N/A	2,140	75	(326)	0	1,889	2,160
7	395	Laboratory Equipment - 7 Yr.	N/A	1,844	64	(280)	0	1,628	1,861
8	397	Communications Equipment - 7 Yr.	N/A	3,663	0	(423)	0	3,240	3,630
9	398	Miscellaneous Equipment - 7 Yr.	N/A	2,750	96	(418)	0	2,428	2,776
10	301-302	Intangible Plant	N/A	16,880	747	0	0	17,627	17,454
11		Total General Plant-Amortizable		35,156	1,217	(3,212)	0	33,161	35,779
12		Total General Plant		153,510	18,152	(3,862)	0	167,800	157,332
13		<u>Non-Depreciable Plant:</u>							
14	310	Steam Land	N/A	9,277	0	0	0	9,277	9,277
15	340	Other Production Land	N/A	338	0	0	0	338	338
16	350	Transmission Land	N/A	2,697	0	0	0	2,697	2,697
17	360	Distribution Land	N/A	2,537	0	0	0	2,537	2,537
18	389	General Plant Land	N/A	7,258	0	0	0	7,258	7,258
19		Total Non-Depreciable Plant		22,107	0	0	0	22,107	22,107
20		<u>Total Plant-in-Service</u>		3,860,964	473,367	(41,172)	0	4,293,159	4,070,412

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide the depreciation rate and plant balances for each account or sub-account to which a separate depreciation rate is prescribed. (Include Amortization/Recovery schedule amounts).

Type of Data Shown:
 Projected Test Year Ended 12/31/12
 Prior Year Ended 12/31/11
 Historical Year Ended 12/31/10
 Witness: R.J. McMillan

COMPANY: GULF POWER COMPANY

DOCKET No.: 110138-EI

(1) Line No.	(2) Account/ Sub-account Number	(3) Account/ Sub-account Title	(4) Depreciation Rate*	(5) Plant Balance Beg. Of Year	(6) Total Plant Added	(7) Total Plant Retired	(8) Adjustments or Transfers	(9) Plant Balance End of Year	(10) 13-Month Average
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1 *Note
 2 The depreciation rates were approved by the Florida Public Service Commission (FPSC) in Docket No. 090319-EI,
 3 Order No. PSC-10-0458-PAA-EI, issued on July 19, 2010. The rates were based on the comprehensive depreciation
 4 study the company filed with the FPSC in accordance with Rule 25-6.0436 on May 26, 2009. The composite depreciation rate
 5 calculations are shown below.

		<u>Plant Balance</u>	<u>Rate</u>	<u>Composite</u>
7	Crist Easements	5,103	3.4	0.210901349
8	Daniel Easements	77,160	1.4	1.313158268
9		<u>82,263</u>		1.52
10	369 - Services - Overhead	50,597,994	3.8	2.065972867
11	369 - Services - Underground	42,468,271	2.6	1.186439618
12		<u>93,066,265</u>		3.25
13	392 - Transpo Equip - Heavy Trucks	19,222,560	7.9	5.562401361
14	392 - Transpo Equip - Light Trucks	6,995,414	9.3	2.382979886
15	392 - Transpo Equip - Trailers	1,082,865	4.8	0.190387995
16		<u>27,300,839</u>		8.14

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FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide the monthly plant balances for each account or sub-account to which an individual depreciation rate is applied. These balances should be the ones used to compute the monthly depreciation expenses excluding any amortization/recovery schedules.

Type of Data Shown:

 Projected Test Year Ended 12/31/12 Prior Year Ended 12/31/11 Historical Year Ended 12/31/10

Witness: R.J. McMillan

COMPANY: GULF POWER COMPANY

DOCKET No.: 110138-EI

(000's)

(1) Line No.	(2) Account/ Sub-account Number	(3) Account/ Sub-account Title	(4) 2011 December	(5) 2012 January	(6) 2012 February	(7) 2012 March	(8) 2012 April	(9) 2012 May	(10) 2012 June
1		<u>Steam Production-Depreciable:</u>							
2		Crist Plant	1,202,574	1,202,671	1,202,765	1,205,161	1,215,579	1,427,065	1,461,991
3		Scholz Plant	31,203	31,213	31,223	31,233	31,243	31,253	31,263
4		Smith Plant	176,816	176,958	177,100	176,791	177,333	177,474	177,446
5		Daniel Plant	261,510	261,554	262,242	262,245	262,289	262,716	263,180
6		Scherer Plant	356,529	356,707	356,800	356,901	357,262	357,348	357,438
7	310.2	Easements	82	82	82	82	82	82	82
8		ARO	3,305	3,305	3,305	3,305	3,305	3,305	3,305
9		Total Depreciable Steam Plant	<u>2,032,019</u>	<u>2,032,490</u>	<u>2,033,517</u>	<u>2,035,718</u>	<u>2,047,093</u>	<u>2,259,243</u>	<u>2,294,705</u>
10		<u>Steam Production-Amortizable:</u>							
11		Base Coal	321	321	321	321	321	321	321
12		Caryville Weather Station - 7-Yr.	0	0	0	0	0	0	0
13	316	Prod. Plt. Furn. & Equip. - 5-Yr.	160	160	160	160	160	160	160
14	316	Prod. Plt. Furn. & Equip. - 7-Yr.	6,891	6,891	6,891	6,891	6,891	6,891	6,891
15		Daniel Cooling Lake	8,954	8,954	8,954	8,954	8,954	8,954	8,954
16		Total Amortizable Steam Plant	<u>16,326</u>	<u>16,326</u>	<u>16,326</u>	<u>16,326</u>	<u>16,326</u>	<u>16,326</u>	<u>16,326</u>
17		Total Steam Plant	<u>2,048,345</u>	<u>2,048,816</u>	<u>2,049,843</u>	<u>2,052,044</u>	<u>2,063,419</u>	<u>2,275,569</u>	<u>2,311,031</u>

Supporting Schedules:

Recap Schedules: B-7

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide the monthly plant balances for each account or sub-account to which an individual depreciation rate is applied. These balances should be the ones used to compute the monthly depreciation expenses excluding any amortization/recovery schedules.

Type of Data Shown:

 Projected Test Year Ended 12/31/12 Prior Year Ended 12/31/11 Historical Year Ended 12/31/10

Witness: R.J. McMillan

COMPANY: GULF POWER COMPANY

DOCKET No.: 110138-EI

(000's)

(1) Line No.	(2) Account/ Sub-account Number	(3) Account/ Sub-account Title	(4) 2012 July	(5) 2012 August	(6) 2012 September	(7) 2012 October	(8) 2012 November	(9) 2012 December	(10) 13-Month Average
1		<u>Steam Production-Depreciable:</u>							
2		Crist Plant	1,464,104	1,464,200	1,464,295	1,463,755	1,467,176	1,513,404	1,365,750
3		Scholz Plant	31,273	31,283	31,293	31,303	31,313	31,323	31,263
4		Smith Plant	177,588	177,729	177,871	178,012	178,154	178,497	177,521
5		Daniel Plant	263,224	263,268	263,271	263,316	263,360	266,050	262,940
6		Scherer Plant	357,505	357,566	357,778	359,058	359,291	363,551	357,980
7	310.2	Easements	82	82	82	82	82	82	82
8		ARO	3,305	3,305	3,305	3,305	3,305	3,305	3,305
9		Total Depreciable Steam Plant	2,297,081	2,297,433	2,297,895	2,298,831	2,302,681	2,356,212	2,198,841
10		<u>Steam Production-Amortizable:</u>							
11		Base Coal	321	321	321	321	321	321	321
12		Caryville Weather Station - 7-Yr.	0	0	0	0	0	0	0
13	316	Prod. Plt. Furn. & Equip. - 5-Yr.	160	160	160	160	160	148	159
14	316	Prod. Plt. Furn. & Equip. - 7-Yr.	6,891	6,891	6,891	6,891	6,891	6,424	6,855
15		Daniel Cooling Lake	8,954	8,954	8,954	8,954	8,954	8,954	8,954
16		Total Amortizable Steam Plant	16,326	16,326	16,326	16,326 0	16,326	15,847	16,289
17		Total Steam Plant	2,313,407	2,313,759	2,314,221	2,315,157 0	2,319,007	2,372,059	2,215,130

Supporting Schedules:

Recap Schedules: B-7

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide the monthly plant balances for each account or sub-account to which an individual depreciation rate is applied. These balances should be the ones used to compute the monthly depreciation expenses excluding any amortization/recovery schedules.

Type of Data Shown:

Projected Test Year Ended 12/31/12

Prior Year Ended 12/31/11

Historical Year Ended 12/31/10

Witness: R.J. McMillan

COMPANY: GULF POWER COMPANY

DOCKET No.: 110138-EI

(000's)

(1) Line No.	(2) Account/ Sub-account Number	(3) Account/ Sub-account Title	(4) 2011 December	(5) 2012 January	(6) 2012 February	(7) 2012 March	(8) 2012 April	(9) 2012 May	(10) 2012 June
1		<u>Other Production Plant:</u>							
2		Pace Plant	10,862	10,862	10,862	10,862	10,844	10,844	10,844
3		Perdido Landfill	5,221	5,231	5,241	5,251	5,261	5,271	5,281
4		Smith CT	4,955	4,955	4,955	4,955	4,947	4,947	4,947
5		Smith CC	208,083	208,083	208,083	208,083	207,745	207,745	207,745
6		ARO	397	397	397	397	397	397	397
7		Total Other Production Plant	229,518	229,528	229,538	229,548	229,194	229,204	229,214
8		<u>Transmission Plant:</u>							
9	350.2	Easements	13,480	13,480	13,480	13,480	13,480	13,480	13,480
10	352	Structures & Improvements	10,436	10,443	10,455	10,465	10,470	10,490	10,647
11	353	Station Equipment	120,037	120,119	120,254	120,363	120,426	120,658	122,458
12	354	Towers & Fixtures	47,478	47,510	47,564	47,607	47,631	47,724	48,435
13	355	Poles & Fixtures	93,735	93,800	93,905	93,989	94,038	94,221	95,625
14	356	Overhead Conductors & Devices	77,042	77,094	77,181	77,251	77,290	77,441	78,595
15	358	Underground Conductors & Devices	16,208	16,219	16,237	16,252	16,260	16,291	16,534
16	359	Roads & Trails	71	71	71	71	71	71	72
17	352	Scherer GSU	215	215	215	215	215	215	215
18	353	Scherer GSU	4,449	4,449	4,449	4,449	4,449	4,449	4,449
19	359.1	ARO	8	8	8	8	8	8	8
20		Total Transmission	383,159	383,408	383,819	384,150	384,338	385,048	390,518

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide the monthly plant balances for each account or sub-account to which an individual depreciation rate is applied. These balances should be the ones used to compute the monthly depreciation expenses excluding any amortization/recovery schedules.

Type of Data Shown:

Projected Test Year Ended 12/31/12

Prior Year Ended 12/31/11

Historical Year Ended 12/31/10

Witness: R.J. McMillan

COMPANY: GULF POWER COMPANY

DOCKET No.: 110138-EI

(000's)

(1) Line No.	(2) Account/ Sub-account Number	(3) Account/ Sub-account Title	(4) 2012 July	(5) 2012 August	(6) 2012 September	(7) 2012 October	(8) 2012 November	(9) 2012 December	(10) 13-Month Average
1		<u>Other Production Plant:</u>							
2		Pace Plant	10,844	10,844	10,844	10,844	10,844	10,844	10,850
3		Perdido Landfill	5,291	5,301	5,311	5,321	5,331	5,341	5,281
4		Smith CT	4,947	4,947	4,947	4,947	4,947	4,947	4,949
5		Smith CC	207,745	207,745	207,745	207,745	207,745	207,745	207,849
6		ARO	397	397	397	397	397	397	397
7		Total Other Production Plant	229,224	229,234	229,244	229,254	229,264	229,274	229,326
8		<u>Transmission Plant:</u>							
9	350.2	Easements	13,480	13,480	13,480	13,480	13,480	13,480	13,480
10	352	Structures & Improvements	10,650	11,576	11,582	11,593	11,669	11,740	10,940
11	353	Station Equipment	122,500	133,145	133,217	133,343	134,211	135,030	125,828
12	354	Towers & Fixtures	48,452	52,662	52,691	52,740	53,084	53,407	49,768
13	355	Poles & Fixtures	95,658	103,970	104,028	104,124	104,802	105,442	98,257
14	356	Overhead Conductors & Devices	78,622	85,454	85,500	85,581	86,138	86,664	80,758
15	358	Underground Conductors & Devices	16,540	17,977	17,987	18,004	18,121	18,232	16,989
16	359	Roads & Trails	72	78	78	78	79	80	74
17	352	Scherer GSU	215	215	215	215	215	215	215
18	353	Scherer GSU	4,449	4,449	4,449	4,449	4,449	4,449	4,449
19	359.1	ARO	8	8	8	8	8	8	8
20		Total Transmission	390,646	423,014	423,235	423,615	426,256	428,747	400,766

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide the monthly plant balances for each account or sub-account to which an individual depreciation rate is applied. These balances should be the ones used to compute the monthly depreciation expenses excluding any amortization/recovery schedules.

Type of Data Shown:

Projected Test Year Ended 12/31/12

Prior Year Ended 12/31/11

Historical Year Ended 12/31/10

Witness: R.J. McMillan

COMPANY: GULF POWER COMPANY

DOCKET No.: 110138-EI

(000's)

(1) Line No.	(2) Account/ Sub-account Number	(3) Account/ Sub-account Title	(4) 2011 December	(5) 2012 January	(6) 2012 February	(7) 2012 March	(8) 2012 April	(9) 2012 May	(10) 2012 June
1		<u>Distribution Plant:</u>							
2	360.2	Easements	316	346	374	401	426	444	473
3	361	Structures & Improvements	18,979	19,034	19,095	19,148	19,222	19,269	19,327
4	362	Station Equipment	170,784	171,271	171,824	172,304	172,963	173,386	173,908
5	364	Poles, Towers & Fixtures	130,238	130,609	131,031	131,397	131,899	132,222	132,620
6	365	Overhead Conductors & Devices	126,768	127,130	127,540	127,897	128,386	128,700	129,087
7	366	Underground Conduit	1,265	1,269	1,273	1,276	1,281	1,285	1,288
8	367	Underground Conductors & Devices	122,977	123,327	123,726	124,072	124,546	124,850	125,226
9	368	Line Transformers	228,818	229,471	230,212	230,855	231,737	232,305	233,004
10	369.1	Services-Overhead	52,584	52,733	52,904	53,052	53,254	53,385	53,545
11	369.2	Services-Underground	44,135	44,261	44,404	44,528	44,698	44,807	44,942
12	370	Meter	66,339	66,805	67,497	68,367	68,620	68,480	69,034
13	373	Street Lighting & Signal Systems	61,079	61,253	61,451	61,623	61,859	62,010	62,197
14	374	ARO	43	43	43	43	43	43	43
15		Total Distribution	1,024,325	1,027,552	1,031,374	1,034,963	1,038,934	1,041,186	1,044,694
16		<u>General Plant-Depreciable:</u>							
17	390	Structures & Improvements	67,513	68,090	68,099	68,212	68,334	68,391	68,391
18	392.2	Light Trucks	7,303	7,308	7,313	7,329	7,329	7,329	7,329
19	392.3	Heavy Trucks	20,067	20,082	20,097	20,140	20,140	20,140	20,140
20	392.4	Trailers	1,130	1,131	1,132	1,135	1,135	1,135	1,135
21	396	Power Operated Equipment	1,210	1,220	1,245	1,318	1,323	1,364	1,422
22	397	Communications Equipment	20,934	20,937	20,941	21,242	21,298	21,351	21,721
23		ARO	197	197	197	197	197	197	197
24		Total General Plant-Depreciable	118,354	118,965	119,024	119,573	119,756	119,907	120,335

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide the monthly plant balances for each account or sub-account to which an individual depreciation rate is applied. These balances should be the ones used to compute the monthly depreciation expenses excluding any amortization/recovery schedules.

Type of Data Shown:

Projected Test Year Ended 12/31/12

Prior Year Ended 12/31/11

Historical Year Ended 12/31/10

Witness: R.J. McMillan

COMPANY: GULF POWER COMPANY

DOCKET No.: 110138-EI

(000's)

(1) Line No.	(2) Account/ Sub-account Number	(3) Account/ Sub-account Title	(4) 2012 July	(5) 2012 August	(6) 2012 September	(7) 2012 October	(8) 2012 November	(9) 2012 December	(10) 13-Month Average
1		<u>Distribution Plant:</u>							
2	360.2	Easements	485	531	559	584	602	641	476
3	361	Structures & Improvements	19,367	19,431	19,495	19,547	19,600	19,778	19,330
4	362	Station Equipment	174,273	174,848	175,423	175,890	176,370	177,979	173,940
5	364	Poles, Towers & Fixtures	132,899	133,336	133,775	134,131	134,498	135,724	132,645
6	365	Overhead Conductors & Devices	129,358	129,784	130,212	130,558	130,915	132,108	129,111
7	366	Underground Conduit	1,291	1,295	1,300	1,303	1,307	1,318	1,289
8	367	Underground Conductors & Devices	125,489	125,902	126,317	126,653	127,000	128,158	125,249
9	368	Line Transformers	233,494	234,263	235,034	235,659	236,304	238,458	233,047
10	369.1	Services-Overhead	53,658	53,835	54,012	54,155	54,304	54,799	53,555
11	369.2	Services-Underground	45,037	45,185	45,334	45,454	45,579	45,994	44,951
12	370	Meter	70,236	70,785	71,630	72,858	73,621	74,520	69,907
13	373	Street Lighting & Signal Systems	62,327	62,532	62,738	62,905	63,077	63,652	62,208
14	374	ARO	43	43	43	43	43	43	43
15		Total Distribution	1,047,957	1,051,770	1,055,872	1,059,740	1,063,220	1,073,172	1,045,751
16		<u>General Plant-Depreciable:</u>							
17	390	Structures & Improvements	68,394	68,394	68,397	68,414	68,432	79,318	69,105
18	392.2	Light Trucks	7,382	7,488	7,594	7,699	7,752	7,832	7,461
19	392.3	Heavy Trucks	20,285	20,576	20,866	21,157	21,302	21,520	20,501
20	392.4	Trailers	1,143	1,159	1,175	1,192	1,200	1,212	1,155
21	396	Power Operated Equipment	1,454	1,481	1,613	1,668	1,773	1,960	1,465
22	397	Communications Equipment	21,819	21,924	22,304	22,313	22,323	22,600	21,669
23		ARO	197	197	197	197	197	197	197
24		Total General Plant-Depreciable	120,674	121,219	122,146	122,640	122,979	134,639	121,553

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide the monthly plant balances for each account or sub-account to which an individual depreciation rate is applied. These balances should be the ones used to compute the monthly depreciation expenses excluding any amortization/recovery schedules.

Type of Data Shown:

 Projected Test Year Ended 12/31/12 Prior Year Ended 12/31/11 Historical Year Ended 12/31/10

Witness: R.J. McMillan

COMPANY: GULF POWER COMPANY

DOCKET No.: 110138-EI

(000's)

(1) Line No.	(2) Account/ Sub-account Number	(3) Account/ Sub-account Title	(4) 2011 December	(5) 2012 January	(6) 2012 February	(7) 2012 March	(8) 2012 April	(9) 2012 May	(10) 2012 June
1		<u>General Plant-Amortizable:</u>							
2	391	Office Furn. & Equip. - 5-Yr.	4,412	4,412	4,462	4,462	4,487	4,487	4,487
3	391	Office Furn. & Equip. - 7-Yr.	2,507	2,507	2,510	2,595	2,598	2,598	2,601
4	392	Transport.-Marine & Other - 5-Yr.	191	191	191	191	191	191	191
5	393	Stores Equipment - 7 Yr.	769	769	770	780	780	782	790
6	394	Tools, Shop & Garage Equip. - 7 Yr.	2,140	2,141	2,142	2,170	2,171	2,177	2,199
7	395	Laboratory Equipment - 7 Yr.	1,844	1,844	1,845	1,869	1,870	1,875	1,894
8	397	Communications Equipment - 7 Yr.	3,663	3,663	3,663	3,663	3,663	3,663	3,663
9	398	Miscellaneous Equipment - 7 Yr.	2,750	2,751	2,753	2,788	2,789	2,797	2,826
10	301-302	Intangible Plant	16,880	17,029	17,178	17,328	17,477	17,626	17,626
11		Total General Plant-Amortizable	35,156	35,307	35,514	35,846	36,026	36,196	36,277
12		Total General Plant	153,510	154,272	154,538	155,419	155,782	156,103	156,612
13		<u>Non-Depreciable Plant:</u>							
14	310	Steam Land	9,277	9,277	9,277	9,277	9,277	9,277	9,277
15	340	Other Production Land	338	338	338	338	338	338	338
16	350	Transmission Land	2,697	2,697	2,697	2,697	2,697	2,697	2,697
17	360	Distribution Land	2,537	2,537	2,537	2,537	2,537	2,537	2,537
18	389	General Plant Land	7,258	7,258	7,258	7,258	7,258	7,258	7,258
19		Total Non-Depreciable Plant	22,107	22,107	22,107	22,107	22,107	22,107	22,107
20		<u>Total Plant-in-Service</u>	3,860,964	3,865,683	3,871,219	3,878,231	3,893,774	4,109,217	4,154,176

Supporting Schedules:

Recap Schedules: B-7

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide the monthly plant balances for each account or sub-account to which an individual depreciation rate is applied. These balances should be the ones used to compute the monthly depreciation expenses excluding any amortization/recovery schedules.

Type of Data Shown:

 Projected Test Year Ended 12/31/12 Prior Year Ended 12/31/11 Historical Year Ended 12/31/10

Witness: R.J. McMillan

COMPANY: GULF POWER COMPANY

DOCKET No.: 110138-EI

(000's)

(1) Line No.	(2) Account/ Sub-account Number	(3) Account/ Sub-account Title	(4) 2012 July	(5) 2012 August	(6) 2012 September	(7) 2012 October	(8) 2012 November	(9) 2012 December	(10) 13-Month Average
1		<u>General Plant-Amortizable:</u>							
2	391	Office Furn. & Equip. - 5-Yr.	4,487	4,487	4,487	4,487	4,512	3,872	4,426
3	391	Office Furn. & Equip. - 7-Yr.	2,601	2,604	2,604	2,615	2,615	1,607	2,505
4	392	Transport.-Marine & Other - 5-Yr.	191	191	191	191	191	191	191
5	393	Stores Equipment - 7 Yr.	792	793	795	795	796	679	776
6	394	Tools, Shop & Garage Equip. - 7 Yr.	2,205	2,206	2,212	2,213	2,214	1,889	2,160
7	395	Laboratory Equipment - 7 Yr.	1,899	1,900	1,906	1,906	1,907	1,628	1,861
8	397	Communications Equipment - 7 Yr.	3,663	3,663	3,663	3,663	3,663	3,240	3,630
9	398	Miscellaneous Equipment - 7 Yr.	2,834	2,835	2,843	2,844	2,845	2,428	2,776
10	301-302	Intangible Plant	17,626	17,626	17,626	17,626	17,626	17,627	17,454
11		Total General Plant-Amortizable	36,298	36,305	36,327	36,340	36,369	33,161	35,779
12		Total General Plant	156,972	157,524	158,473	158,980	159,348	167,800	157,332
13		<u>Non-Depreciable Plant:</u>							
14	310	Steam Land	9,277	9,277	9,277	9,277	9,277	9,277	9,277
15	340	Other Production Land	338	338	338	338	338	338	338
16	350	Transmission Land	2,697	2,697	2,697	2,697	2,697	2,697	2,697
17	360	Distribution Land	2,537	2,537	2,537	2,537	2,537	2,537	2,537
18	389	General Plant Land	7,258	7,258	7,258	7,258	7,258	7,258	7,258
19		Total Non-Depreciable Plant	22,107	22,107	22,107	22,107	22,107	22,107	22,107
20		<u>Total Plant-in-Service</u>	4,160,313	4,197,408	4,203,152	4,208,853	4,219,202	4,293,159	4,070,412

Supporting Schedules:

Recap Schedules: B-7

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide the depreciation reserve balances for each account or sub-account to which an individual depreciation rate is applied. (Include Amortization/Recovery schedule amounts)

Type of Data Shown:

 Projected Test Year Ended 12/31/12 Prior Year Ended 12/31/11 Historical Year Ended 12/31/10

COMPANY: GULF POWER COMPANY

DOCKET NO.: 110138-EI

(\$000's)

Witness: R. J. McMillan

(1) Line No.	(2) Account/ Sub-account Number	(3) Account/ Sub-account Title	(4) Accumulated Depreciation Dec 2011	(5) Total Depreciation Accrued	(6) Retirements	(7) Net Salvage	(8) Adjustments or Transfers	(9) Accumulated Depreciation Dec 2012	(10) 13-Month Average
1		Steam Production-Depreciable:							
2		Crist Plant	345,035	53,830	(17,591)	(9,000)	0	372,274	358,469
3		Scholz Plant	41,205	2,081	0	(26)	0	43,260	42,232
4		Smith Plant	96,979	7,105	(1,394)	(600)	0	102,090	99,333
5		Daniel Plant	147,489	8,040	(166)	(64)	0	155,299	151,398
6		Scherer Plant	108,155	7,249	(161)	(10)	0	115,233	111,661
7	310.2	Easements	40	1	0	0	0	41	40
8	317	ARO	2,299	0	0	0	0	2,299	2,299
9		Total Depreciable Steam Plant	741,202	78,306	(19,312)	(9,700)	0	790,496	765,432
10		Steam Production-Amortizable:							
11	312	Base Coal	321	0	0	0	0	321	321
12	316.5	Prod. Plt. Furn. & Equip. - 5-Yr.	80	18	(12)	0	0	86	89
13	316.7	Prod. Plt. Furn. & Equip. - 7-Yr.	3,570	846	(467)	0	0	3,949	3,957
14	316	Daniel Cooling Lake	8,954	0	0	0	0	8,954	8,954
15		Total Amortizable Steam Plant	12,925	864	(479)	0	0	13,310	13,321
16		Total Steam Plant	754,127	79,170	(19,791)	(9,700)	0	803,806	778,753
17		Other Production Plant:							
18		Pace Plant	1,594	328	(18)	(1)	0	1,903	1,745
19		Perdido Landfill	300	264	0	0	0	564	432
20		Smith CT	727	150	(8)	(1)	0	868	796
21		Smith CC	30,541	6,286	(338)	(21)	0	36,468	33,436
22	347	ARO	250	0	0	0	0	250	250
23		Total Other Production Plant	33,412	7,028	(364)	(23)	0	40,053	36,659

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide the depreciation reserve balances for each account or sub-account to which an individual depreciation rate is applied. (Include Amortization/Recovery schedule amounts)

Type of Data Shown:

 Projected Test Year Ended 12/31/12 Prior Year Ended 12/31/11 Historical Year Ended 12/31/10

COMPANY: GULF POWER COMPANY

DOCKET NO.: 110138-EI

(\$000's)

Witness: R. J. McMillan

(1) Line No.	(2) Account/ Sub-account Number	(3) Account/ Sub-account Title	(4) Accumulated Depreciation Dec 2011	(5) Total Depreciation Accrued	(6) Retirements	(7) Net Salvage	(8) Adjustments or Transfers	(9) Accumulated Depreciation Dec 2012	(10) 13-Month Average
1		Transmission Plant:							
2	350.2	Easements	6,309	216	0	0	0	6,525	6,417
3	352	Structures & Improvements	3,259	286	(17)	(5)	0	3,523	3,389
4	353	Station Equipment	37,482	3,288	(199)	(56)	0	40,515	38,984
5	354	Towers & Fixtures	14,825	1,301	(79)	(22)	0	16,025	15,419
6	355	Poles & Fixtures	29,269	2,568	(155)	(43)	0	31,639	30,442
7	356	Overhead Conductors & Devices	24,057	2,110	(128)	(36)	0	26,003	25,021
8	358	Underground Conductors & Devices	5,061	444	(27)	(8)	0	5,470	5,264
9	359	Roads & Trails	22	2	0	0	0	24	23
10	352	Scherer GSU	121	5	0	0	0	126	124
11	353	Scherer GSU	2,503	102	0	0	0	2,605	2,554
12	359.1	ARO	4	0	0	0	0	4	4
13		Total Transmission	122,912	10,322	(605)	(170)	0	132,459	127,641
14		Distribution Plant:							
15	360.2	Easements	3	8	0	0	0	11	6
16	361	Structures & Improvements	7,569	688	(114)	(61)	0	8,082	7,823
17	362	Station Equipment	68,108	6,189	(1,024)	(549)	0	72,724	70,397
18	364	Poles, Towers & Fixtures	51,938	4,720	(781)	(418)	0	55,459	53,684
19	365	Overhead Conductors & Devices	50,555	4,594	(760)	(407)	0	53,982	52,254
20	366	Underground Conduit	505	46	(8)	(4)	0	539	522
21	367	Underground Conductors & Devices	49,043	4,457	(737)	(395)	0	52,368	50,691
22	368	Line Transformers	91,252	8,292	(1,372)	(735)	0	97,437	94,319
23	369.1	Services-Overhead	20,970	1,906	(315)	(169)	0	22,392	21,675
24	369.2	Services-Underground	17,601	1,599	(265)	(142)	0	18,793	18,192
25	370	Meter	13,157	1,877	(10,808)	(15)	0	4,211	8,408
26	373	Street Lighting & Signal Systems	24,358	2,213	(366)	(196)	0	26,009	25,177
27	374	ARO	23	0	0	0	0	23	23
28		Total Distribution	395,082	36,589	(16,550)	(3,091)	0	412,030	403,171

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide the depreciation reserve balances for each account or sub-account to which an individual depreciation rate is applied. (Include Amortization/Recovery schedule amounts)

Type of Data Shown:

 Projected Test Year Ended 12/31/12 Prior Year Ended 12/31/11 Historical Year Ended 12/31/10

COMPANY: GULF POWER COMPANY

DOCKET NO.: 110138-EI

(\$000's)

Witness: R. J. McMillan

(1) Line No.	(2) Account/ Sub-account Number	(3) Account/ Sub-account Title	(4) Accumulated Depreciation Dec 2011	(5) Total Depreciation Accrued	(6) Retirements	(7) Net Salvage	(8) Adjustments or Transfers	(9) Accumulated Depreciation Dec 2012	(10) 13-Month Average
1		General Plant-Depreciable:							
2	390	Structures & Improvements	25,060	1,570	(125)	0	0	26,505	25,729
3	392.2	Light Trucks	3,812	653	(128)	(51)	0	4,286	4,082
4	392.3	Heavy Trucks	10,475	1,795	(352)	(141)	0	11,777	11,216
5	392.4	Trailers	590	101	(20)	(8)	0	663	632
6	396	Power Operated Equipment	428	31	0	0	0	459	444
7	397	Communications Equipment	10,225	1,360	(25)	(18)	0	11,542	10,880
8	399.1	ARO	111	0	0	0	0	111	111
9		Total General Plant-Depreciable	50,701	5,510	(650)	(218)	0	55,343	53,094
10		General Plant-Amortizable:							
11	391	Office Furn. & Equip. - 5-Yr.	2,779	768	(640)	0	0	2,907	3,114
12	391	Office Furn. & Equip. - 7-Yr.	1,727	228	(1,008)	0	0	947	1,763
13	392	Transport.-Marine & Other - 5-Yr.	85	24	0	0	0	109	97
14	393	Stores Equipment - 7 Yr.	233	123	(117)	0	0	239	285
15	394	Tools, Shop & Garage Equip. - 7 Yr.	647	342	(326)	0	0	663	793
16	395	Laboratory Equipment - 7 Yr.	558	295	(280)	0	0	573	684
17	397	Communications Equipment - 7 Yr.	2,040	432	(423)	0	0	2,049	2,223
18	398	Miscellaneous Equipment - 7 Yr.	832	440	(418)	0	0	854	1,020
19	301 302	Intangible Plant	1,836	2,412	0	0	0	4,248	3,042
20		Total General Plant-Amortizable	10,737	5,064	(3,212)	0	0	12,589	13,021
21		Total General Plant	61,438	10,574	(3,862)	(218)	0	67,932	66,115
22		TOTAL RESERVE BALANCE	1,366,971	143,683	(41,172)	(13,202)	0	1,456,280	1,412,339

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide the monthly reserve
balances for each account or sub-account to
which an individual depreciation rate is applied.

Type of Data Shown:

 Projected Test Year Ended 12/31/12 Prior Year Ended 12/31/11 Historical Year Ended 12/31/10

COMPANY: GULF POWER COMPANY

Witness: R. J. McMillan

DOCKET NO.: 110138-EI

(\$000's)

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Line No.	Account Sub-account Number	Account Sub-account Title	2011 December	2012 January	2012 February	2012 March	2012 April	2012 May	2012 June
1		Steam Production-Depreciable:							
2		Crist Plant	345,035	349,051	353,091	357,028	357,682	353,858	350,676
3		Scholz Plant	41,205	41,378	41,551	41,725	41,898	42,072	42,220
4		Smith Plant	96,979	97,561	98,143	97,876	97,958	98,511	98,925
5		Daniel Plant	147,489	148,156	148,823	149,429	150,098	150,747	151,369
6		Scherer Plant	108,155	108,758	109,361	109,964	110,406	111,010	111,614
7	310.2	Easements	40	40	40	40	40	40	40
8	317	ARO	2,299	2,299	2,299	2,299	2,299	2,299	2,299
9		Total Depreciable Steam Plant	741,202	747,243	753,308	758,361	760,381	758,537	757,143
10		Steam Production-Amortizable:							
11	312	Base Coal	321	321	321	321	321	321	321
12	316.5	Prod. Plt. Furn. & Equip. - 5-Yr.	80	82	83	85	87	88	90
13	316.7	Prod. Plt. Furn. & Equip. - 7-Yr.	3,570	3,640	3,711	3,781	3,851	3,922	3,992
14	316	Daniel Cooling Lake	8,954	8,954	8,954	8,954	8,954	8,954	8,954
15		Total Amortizable Steam Plant	12,925	12,997	13,069	13,141	13,213	13,285	13,357
16		Total Steam Plant	754,127	760,240	766,377	771,502	773,594	771,822	770,500
17		Other Production Plant:							
18		Pace Plant	1,594	1,622	1,649	1,676	1,685	1,712	1,740
19		Perdido Landfill	300	322	344	366	387	409	431
20		Smith CT	727	740	752	765	769	781	794
21		Smith CC	30,541	31,065	31,590	32,114	32,279	32,802	33,326
22	347	ARO	250	250	250	250	250	250	250
23		Total Other Production Plant	33,412	33,999	34,585	35,171	35,370	35,954	36,541

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide the monthly reserve
balances for each account or sub-account to
which an individual depreciation rate is applied.

Type of Data Shown:

 Projected Test Year Ended 12/31/12 Prior Year Ended 12/31/11 Historical Year Ended 12/31/10

COMPANY: GULF POWER COMPANY

Witness: R. J. McMillan

DOCKET NO.: 110138-EI

(\$000's)

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Line	Account Sub-account No. Number	Account Sub-account Title	2012 July	2012 August	2012 September	2012 October	2012 November	2012 December	13-Month Average
1		Steam Production-Depreciable:							
2		Crist Plant	355,472	360,272	365,071	368,257	372,320	372,274	358,469
3		Scholz Plant	42,393	42,567	42,740	42,914	43,088	43,260	42,232
4		Smith Plant	99,509	100,093	100,678	101,212	101,798	102,090	99,333
5		Daniel Plant	152,039	152,710	153,334	154,005	154,676	155,299	151,398
6		Scherer Plant	112,218	112,812	113,416	114,020	114,627	115,233	111,661
7	310.2	Easements	40	41	41	41	41	41	40
8	317	ARO	2,299	2,299	2,299	2,299	2,299	2,299	2,299
9		Total Depreciable Steam Plant	763,970	770,794	777,579	782,748	788,849	790,496	765,432
10		Steam Production-Amortizable:							
11	312	Base Coal	321	321	321	321	321	321	321
12	316.5	Prod. Plt. Furn. & Equip. - 5-Yr.	91	93	94	96	97	86	89
13	316.7	Prod. Plt. Furn. & Equip. - 7-Yr.	4,063	4,133	4,204	4,274	4,345	3,949	3,957
14	316	Daniel Cooling Lake	8,954	8,954	8,954	8,954	8,954	8,954	8,954
15		Total Amortizable Steam Plant	13,429	13,501	13,573	13,645	13,717	13,310	13,321
16		Total Steam Plant	777,399	784,295	791,152	796,393	802,566	803,806	778,753
17		Other Production Plant:							
18		Pace Plant	1,767	1,794	1,822	1,849	1,876	1,903	1,745
19		Perdido Landfill	453	475	497	520	542	564	432
20		Smith CT	806	819	831	844	856	868	796
21		Smith CC	33,850	34,373	34,897	35,420	35,944	36,468	33,436
22	347	ARO	250	250	250	250	250	250	250
23		Total Other Production Plant	37,126	37,711	38,297	38,883	39,468	40,053	36,659

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide the monthly reserve
balances for each account or sub-account to
which an individual depreciation rate is applied.

Type of Data Shown:

 Projected Test Year Ended 12/31/12 Prior Year Ended 12/31/11 Historical Year Ended 12/31/10

COMPANY: GULF POWER COMPANY

Witness: R. J. McMillan

DOCKET NO.: 110138-EI

(\$'000's)

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Line	Account Sub-account No. Number	Account Sub-account Title	2011 December	2012 January	2012 February	2012 March	2012 April	2012 May	2012 June
1		Transmission Plant:							
2	350.2	Easements	6,309	6,327	6,345	6,363	6,381	6,399	6,417
3	352	Structures & Improvements	3,259	3,280	3,302	3,323	3,345	3,366	3,388
4	353	Station Equipment	37,482	37,732	37,979	38,225	38,468	38,713	38,964
5	354	Towers & Fixtures	14,825	14,924	15,021	15,119	15,215	15,312	15,411
6	355	Poles & Fixtures	29,269	29,464	29,656	29,849	30,039	30,230	30,426
7	356	Overhead Conductors & Devices	24,057	24,217	24,375	24,533	24,689	24,846	25,008
8	358	Underground Conductors & Devices	5,061	5,095	5,128	5,161	5,194	5,227	5,261
9	359	Roads & Trails	22	22	22	23	23	23	23
10	352	Scherer GSU	121	122	122	122	123	123	124
11	353	Scherer GSU	2,503	2,512	2,520	2,529	2,537	2,546	2,554
12	359.1	ARO	4	4	4	4	4	4	4
13		Total Transmission	122,912	123,699	124,474	125,251	126,018	126,789	127,580
14		Distribution Plant:							
15	360.2	Easements	3	3	4	4	5	5	6
16	361	Structures & Improvements	7,569	7,613	7,655	7,694	7,738	7,780	7,825
17	362	Station Equipment	68,108	68,509	68,881	69,236	69,629	70,008	70,414
18	364	Poles, Towers & Fixtures	51,938	52,244	52,528	52,799	53,098	53,387	53,697
19	365	Overhead Conductors & Devices	50,555	50,852	51,129	51,392	51,684	51,965	52,267
20	366	Underground Conduit	505	508	510	513	516	519	522
21	367	Underground Conductors & Devices	49,043	49,331	49,600	49,855	50,138	50,411	50,703
22	368	Line Transformers	91,252	91,789	92,289	92,763	93,290	93,797	94,342
23	369.1	Services-Overhead	20,970	21,094	21,208	21,317	21,438	21,555	21,680
24	369.2	Services-Underground	17,601	17,704	17,801	17,892	17,994	18,092	18,197
25	370	Meter	13,157	12,674	12,003	11,069	9,928	8,761	7,801
26	373	Street Lighting & Signal Systems	24,358	24,502	24,635	24,762	24,902	25,038	25,183
27	374	ARO	23	23	23	23	23	23	23
28		Total Distribution	395,082	396,846	398,266	399,319	400,383	401,341	402,660

Supporting Schedules:

Recap Schedules: B-1, B-9

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide the monthly reserve balances for each account or sub-account to which an individual depreciation rate is applied.

Type of Data Shown:

Projected Test Year Ended 12/31/12

Prior Year Ended 12/31/11

Historical Year Ended 12/31/10

COMPANY: GULF POWER COMPANY

Witness: R. J. McMillan

DOCKET NO.: 110138-EI

(\$000's)

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Line No.	Account Sub-account Number	Account Sub-account Title	2012 July	2012 August	2012 September	2012 October	2012 November	2012 December	13-Month Average
1		Transmission Plant:							
2	350.2	Easements	6,435	6,453	6,471	6,489	6,507	6,525	6,417
3	352	Structures & Improvements	3,409	3,431	3,455	3,479	3,503	3,523	3,389
4	353	Station Equipment	39,213	39,467	39,738	40,014	40,287	40,515	38,984
5	354	Towers & Fixtures	15,509	15,610	15,718	15,826	15,935	16,025	15,419
6	355	Poles & Fixtures	30,620	30,819	31,031	31,245	31,459	31,639	30,442
7	356	Overhead Conductors & Devices	25,167	25,330	25,505	25,681	25,857	26,003	25,021
8	358	Underground Conductors & Devices	5,294	5,329	5,366	5,403	5,440	5,470	5,264
9	359	Roads & Trails	23	23	23	24	24	24	23
10	352	Scherer GSU	124	124	125	125	126	126	124
11	353	Scherer GSU	2,563	2,571	2,580	2,588	2,597	2,605	2,554
12	359.1	ARO	4	4	4	4	4	4	4
13		Total Transmission	128,361	129,161	130,016	130,878	131,739	132,459	127,641
14		Distribution Plant:							
15	360.2	Easements	7	7	8	9	10	11	6
16	361	Structures & Improvements	7,864	7,905	7,948	7,992	8,038	8,082	7,823
17	362	Station Equipment	70,759	71,129	71,516	71,919	72,332	72,724	70,397
18	364	Poles, Towers & Fixtures	53,960	54,242	54,537	54,844	55,160	55,459	53,684
19	365	Overhead Conductors & Devices	52,522	52,797	53,084	53,383	53,690	53,982	52,254
20	366	Underground Conduit	524	527	530	533	536	539	522
21	367	Underground Conductors & Devices	50,951	51,218	51,497	51,787	52,084	52,368	50,691
22	368	Line Transformers	94,804	95,300	95,817	96,359	96,911	97,437	94,319
23	369.1	Services-Overhead	21,786	21,900	22,019	22,143	22,271	22,392	21,675
24	369.2	Services-Underground	18,286	18,382	18,482	18,586	18,692	18,793	18,192
25	370	Meter	7,704	6,647	5,454	4,941	4,955	4,211	8,408
26	373	Street Lighting & Signal Systems	25,306	25,439	25,577	25,721	25,869	26,009	25,177
27	374	ARO	23	23	23	23	23	23	23
28		Total Distribution	404,496	405,516	406,492	408,240	410,571	412,030	403,171

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide the monthly reserve
balances for each account or sub-account to
which an individual depreciation rate is applied.

Type of Data Shown:

 Projected Test Year Ended 12/31/12 Prior Year Ended 12/31/11 Historical Year Ended 12/31/10

COMPANY: GULF POWER COMPANY

Witness: R. J. McMillan

DOCKET NO.: 110138-EI

(\$000's)

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Line	Account Sub-account No. Number	Account Sub-account Title	2011 December	2012 January	2012 February	2012 March	2012 April	2012 May	2012 June
1		General Plant-Depreciable:							
2	390	Structures & Improvements	25,060	25,065	25,196	25,326	25,457	25,588	25,719
3	392.2	Light Trucks	3,812	3,864	3,915	3,964	4,017	4,071	4,125
4	392.3	Heavy Trucks	10,475	10,617	10,759	10,892	11,039	11,187	11,334
5	392.4	Trailers	590	598	606	614	622	630	638
6	396	Power Operated Equipment	428	431	433	436	438	441	444
7	397	Communications Equipment	10,225	10,335	10,445	10,555	10,666	10,778	10,870
8	399.1	ARO	111	111	111	111	111	111	111
9		Total General Plant-Depreciable	50,701	51,021	51,465	51,898	52,350	52,806	53,241
10		General Plant-Amortizable:							
11	391	Office Furn. & Equip. - 5-Yr.	2,779	2,843	2,907	2,971	3,035	3,099	3,163
12	391	Office Furn. & Equip. - 7-Yr.	1,727	1,746	1,765	1,784	1,803	1,822	1,841
13	392	Transport.-Marine & Other - 5-Yr.	85	87	89	91	93	95	97
14	393	Stores Equipment - 7 Yr.	233	243	253	263	274	284	294
15	394	Tools, Shop & Garage Equip. - 7 Yr.	647	676	704	733	761	790	818
16	395	Laboratory Equipment - 7 Yr.	558	582	607	631	656	680	705
17	397	Communications Equipment - 7 Yr.	2,040	2,076	2,112	2,148	2,184	2,220	2,256
18	398	Miscellaneous Equipment - 7 Yr.	832	868	905	942	978	1,015	1,052
19	301 302	Intangible Plant	1,836	2,037	2,238	2,439	2,640	2,841	3,042
20		Total General Plant-Amortizable	10,737	11,158	11,580	12,002	12,424	12,846	13,268
21		Total General Plant	61,438	62,179	63,045	63,900	64,774	65,652	66,509
22		TOTAL RESERVE BALANCE	1,366,971	1,376,963	1,386,747	1,395,143	1,400,139	1,401,558	1,403,790

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide the monthly reserve
balances for each account or sub-account to
which an individual depreciation rate is applied.

Type of Data Shown:

 Projected Test Year Ended 12/31/12 Prior Year Ended 12/31/11 Historical Year Ended 12/31/10

COMPANY: GULF POWER COMPANY

Witness: R. J. McMillan

DOCKET NO.: 110138-EI

(\$000's)

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Line	Account Sub-account No. Number	Account Sub-account Title	2012 July	2012 August	2012 September	2012 October	2012 November	2012 December	13-Month Average
1		General Plant-Depreciable:							
2	390	Structures & Improvements	25,850	25,981	26,112	26,243	26,374	26,505	25,729
3	392.2	Light Trucks	4,160	4,179	4,198	4,217	4,256	4,286	4,082
4	392.3	Heavy Trucks	11,432	11,482	11,535	11,589	11,695	11,777	11,216
5	392.4	Trailers	644	647	650	653	659	663	632
6	396	Power Operated Equipment	446	449	451	454	457	459	444
7	397	Communications Equipment	10,973	11,088	11,203	11,320	11,437	11,542	10,880
8	399	ARO	111	111	111	111	111	111	111
9		Total General Plant-Depreciable	53,616	53,937	54,260	54,587	54,989	55,343	53,094
10		General Plant-Amortizable:							
11	391	Office Furn. & Equip. - 5-Yr.	3,227	3,291	3,355	3,419	3,483	2,907	3,114
12	391	Office Furn. & Equip. - 7-Yr.	1,860	1,879	1,898	1,917	1,936	947	1,763
13	392	Transport.-Marine & Other - 5-Yr.	99	101	103	105	107	109	97
14	393	Stores Equipment - 7 Yr.	304	315	325	335	345	239	285
15	394	Tools, Shop & Garage Equip. - 7 Yr.	847	875	904	932	961	663	793
16	395	Laboratory Equipment - 7 Yr.	730	754	779	803	828	573	684
17	397	Communications Equipment - 7 Yr.	2,292	2,328	2,364	2,400	2,436	2,049	2,223
18	398	Miscellaneous Equipment - 7 Yr.	1,088	1,125	1,162	1,198	1,235	854	1,020
19	301 302	Intangible Plant	3,243	3,444	3,645	3,846	4,047	4,248	3,042
20		Total General Plant-Amortizable	13,690	14,112	14,535	14,955	15,378	12,589	13,021
21		Total General Plant	67,306	68,049	68,795	69,542	70,367	67,932	66,115
22		TOTAL RESERVE BALANCE	1,414,688	1,424,732	1,434,752	1,443,936	1,454,711	1,456,280	1,412,339

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: GULF POWER COMPANY

DOCKET NO.: 110138-EI

EXPLANATION: Itemize major capital additions to and retirements from electric plant in service in excess of 0.5% of the sum of the total balance of Account 101-Electric Plant in Service, and Account 106, Completed construction not Classified for the most recent calendar year, the test year minus one, the test year, and the test year plus one.

Type of Data Shown:

 Projected Test Year Ended 12/31/12 Prior Year Ended 12/31/11 Historical Year Ended 12/31/10

Witness: R. J. McMillan, R. W. Grove

(\$000's)					
(1)	(2)	(3)	(4)	(5)	(6)
Line No.	Description of Additions or (Retirements)	Most Recent Calendar Year 12/31/2010	Test Year Minus One 12/31/2011	Test Year 12/31/2012	Test Year Plus One 12/31/2013
1	<u>ADDITIONS</u>				
2	PE 1222 ECRC-Air-Crist 6 & 7 Scrubber ¹	30,124	0	49,016	0
3	PE 1298 ECRC Crist Water Conservation ¹	18,948	700	0	0
4	PE 1438 Smith CC Long Term Service Agreement	34,382	0	0	23,339
5	PE 1727 ENVIR-Air-Scherer Selective Catalytic Reduction ²	43,039	3,052	0	0
6	PE 1038 ECRC Crist Upgrade Precipitator ¹	0	0	38,722	0
7	PE 1279 ECRC-Air-Crist 6 Selective Catalytic Reduction ¹	4,688	1,192	191,427	0
8	PE 1728 ENVIR-Air-Scherer Scrubber ²	882	62,857	3,246	2,413
9	PE 2874 Smith-Laguna 230KV Conversion	0	0	34,417	0
10	TOTAL ADDITIONS	132,063	67,801	316,828	25,752
11	<u>RETIREMENTS</u>				
12	PE 1438 Smith CC Long Term Service Agreement	18,472	0	0	20,050
13	PE 1038 ECRC Crist Upgrade Precipitator ¹	0	0	7,874	0
14	PE 1728 ENVIR-Air-Scherer Scrubber ²	3	0	0	0
15	TOTAL RETIREMENTS	18,475	0	7,874	20,050
16	TOTAL NET ADDITIONS	113,588	67,801	308,954	5,702

17 (1) ECRC, which is excluded from retail rate base.

18 (2) Plant Scherer amounts, UPS, are excluded from retail rate base.

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide production plant additions for the test year and the prior year that exceed 0.5% of Gross Plant. Presenting In-Service Additions classified as Environmental, Availability/Reliability, Heat Rate, Replace Existing Plant, Safety, Energy Conservation, Capacity, Aid to Construction, and Maintenance and Regulatory.

Type of Data Shown:
 Projected Test Year Ended 12/31/12
 Prior Year Ended 12/31/11
 Historical Year Ended 12/31/10
 Witness: R.J. McMillan , R.W. Grove

COMPANY: GULF POWER COMPANY

DOCKET NO.: 110138-EI

(1) Line No.	(2) Preliminary Engineering Growth Classification	(3) 2011 Amount (000's)	(4) 2012 Amount (000's)
1	Environmental	64,049	282,411
2	Availability/Reliability		
3	Heat Rate		
4	Replace Existing Plant		
5	Safety		
6	Energy Conservation		
7	Capacity		
8	Aid to Construction and Maintenance		
9	Regulatory		
10	Total In-Service Additions	<u>64,049</u>	<u>282,411</u>
11	<u>PRODUCTION</u>		
12	CRIST 6 SCR ECRC	1,192	191,427
13	SCHERER 3 SCRUBBER	62,857	3,246
14	CRIST 6 ESP UPGRADE ECRC		38,722
15	CRIST SCRUBBER ECRC		49,016
16	Total In-Service Additions	<u>64,049</u>	<u>282,411</u>

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FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: For each major construction project whose cost of completion exceeds 0.2 percent (.002) of gross plant and for smaller projects within each category shown taken as a group, provide the requested data concerning projects for the test year.

Type of Data Shown:

Projected Test Year Ended 12/31/12

Prior Year Ended 12/31/11

Historical Year Ended 12/31/10

Witness: R.J. McMillan

COMPANY: GULF POWER COMPANY

DOCKET NO.: 110138-EI

(\$000's)

(1) Line No.	(2) Project Description	(3) Year End CWIP Balance 2012	(4) Est. Add'l. Project Costs	(5) Total Cost of Completion	(6) Init. Project Budget Per Construction Bid	(7) Date Construction Started	(8) Expected Completion Date	(9) Percent Complete (1)/(3)	(10) Amount of AFUDC Charged	(11) 13 Month Average Balance 2012	(12) Jurisdictional Factor	(13) Jurisdictional Amount
1	<u>STEAM PRODUCTION:</u>											
2	ECRC-Crist Unit 6 ESP Upgrade	-	-	38,722	36,484	Feb-10	Jun-12	100%	-	13,118	0.9662007	12,675 (1)
3	ECRC-Air-Crist Scrubber -Turbines	-	-	49,016	48,944	Feb-08	Dec-12	100%	2,161	28,247	0.9662007	27,292 (1)
4	ECRC-Air-Crist 6 SCR	-	-	197,306	83,501	Dec-06	May-12	100%	4,489	61,375	0.9662007	59,301 (1)
5	ECRC Daniel Scrubber Common	24,651	57,325	84,252	22,752	Jan-11	Oct-14	29%	1,178	15,966	0.9662007	15,426 (1)
6	ECRC-Air-Daniel 1 Baghouse	4,792	64,610	69,402	69,497	Jan-12	Apr-15	7%	134	1,861	0.9662007	1,798 (1)
7	ECRC-Air-Daniel 2 Baghouse	13,999	55,413	69,412	69,504	Jan-12	Apr-15	20%	227	3,381	0.9662007	3,267 (1)
8	ECRC Daniel Unit 1 SCR	6,281	131,009	137,290	136,154	Jan-12	Nov-16	5%	246	3,317	0.9662007	3,205 (1)
9	ECRC-Air- Daniel 2 SCR	7,315	103,115	110,430	111,241	Jan-12	Oct-15	7%	244	3,336	0.9662007	3,223 (1)
10	ECRC-Air-Daniel 1 Scrubber	54,574	80,222	134,796	166,246	Dec-10	Nov-14	40%	2,608	35,527	0.9662007	34,326 (1)
11	ECRC-Air-Daniel 2 Scrubber	55,122	80,805	135,926	157,024	Jan-11	Oct-14	41%	2,628	35,801	0.9662007	34,591 (1)
12	ECRC-Water-Smith Reclaimed Water	12,000	1,860	13,860	26,500	May-11	May-13	87%	-	8,585	0.9662007	8,295 (1)
13	Smith-U3 Corrosion Project	2,239	8,000	10,239	4,000	Dec-10	Dec-20	22%	-	1,662	0.9662007	1,606
14	Envir-Scherer-Envir Site Common	504	305	9,817	10,915	Dec-07	Jul-14	5%	-	419	0.0000000	- (2)
15	Minor Projects - Scherer	4,651	N/A	N/A	N/A	Various	Various	N/A	-	5,866	0.0000000	- (2)
16	Minor Projects - Non Scherer	8,473	N/A	N/A	N/A	Various	Various	N/A	-	21,190	0.9662007	20,474
17	Subtotal	194,601							13,915	239,651		225,479

18 Note:

19 (1) Projects recoverable through ECRC are adjusted out of Rate Base on B-1.

20 (2) Projects related to Plant Scherer are wholesale related and are adjusted out of Rate Base on B-1.

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: For each major construction project whose cost of completion exceeds 0.2 percent (.002) of gross plant and for smaller projects within each category shown taken as a group, provide the requested data concerning projects for the test year.

Type of Data Shown:

Projected Test Year Ended 12/31/12

Prior Year Ended 12/31/11

Historical Year Ended 12/31/10

Witness: R.J. McMillan

COMPANY: GULF POWER COMPANY

DOCKET NO.: 110138-EI

(\$000's)

(1) Line No.	(2) Project Description	(3) Year End CWIP Balance 2012	(4) Est. Add'l. Project Costs	(5) Total Cost of Completion	(6) Initial Project Budget Per Construction Bid	(7) Date Construction Started	(8) Expected Completion Date	(9) Percent Complete (1)/(3)	(10) Amount of AFUDC Charged	(11) 13 Month Average Balance 2012	(12) Jurisdictional Factor	(13) Jurisdictional Amount
1	<u>OTHER PRODUCTION</u>											
2	Minor Projects	365	N/A	N/A	N/A	Various	Various	N/A	-	267	0.9662007	258
3	Subtotal	365							-	267		258
4	<u>TRANSMISSION PLANT:</u>											
5	Shoal River-Laguna 230KV New TL	2	8,350	8,352	8,352	Mar-09	Dec-16	0.02%	-	2	0.9680264	2
6	Laguna-Santa Rosa 230KV Conver	10,533	36,084	46,617	40,834	May-09	Jun-15	23%	182	2,755	0.9680264	2,667
7	Laguna Beach 230-115KV Autobank	14,485	50	14,535	13,550	Nov-10	Sep-13	100%	-	7,994	0.9680264	7,738
8	Holmes Creek-Highland City New 230KV	32,202	103,405	136,821	120,640	May-10	Apr-15	24%	1,630	21,782	0.9680264	21,086
9	Smith-Laguna 115KV to 230KV Conver	-	-	34,417	28,306	Feb-09	Aug-12	100%	1,412	18,664	0.9680264	18,067
10	Molino-Pine Forest 115KV Reconnector	1,533	9,890	11,423	10,750	Mar-10	Jun-14	13%	-	1,413	0.9680264	1,368
11	Crist-Air Products 115KV Rebuild	2,345	12,250	14,595	14,595	Jan-11	Dec-13	16%	-	1,861	0.9680264	1,801
12	Minor Projects	9,915	N/A	N/A	N/A	Various	Various	N/A	-	11,362	0.9680264	10,999
13	Subtotal	71,015							3,224	65,833		63,728
14	<u>DISTRIBUTION PLANT:</u>											
15	Minor Projects	7,568	N/A	N/A	N/A	Various	Various	N/A	-	10,616	0.9956196	10,569
16	Subtotal	7,568							-	10,616		10,569

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FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: For each major construction project whose cost of completion exceeds 0.2 percent (.002) of gross plant and for smaller projects within each category shown taken as a group, provide the requested data concerning projects for the test year.

Type of Data Shown:

Projected Test Year Ended 12/31/12

Prior Year Ended 12/31/11

Historical Year Ended 12/31/10

Witness: R.J. McMillan

COMPANY: GULF POWER COMPANY

DOCKET NO.: 110138-EI

(\$000's)

(1) Line No.	(2) Project Description	(3) Year End CWIP Balance 2012	(4) Est. Add'l. Project Costs	(5) Total Cost of Completion	(6) Initial Project Budget Per Construction Bid	(7) Date Construction Started	(8) Expected Completion Date	(9) Percent Complete (1)/(3)	(10) Amount of AFUDC Charged	(11) 13 Month Average Balance 2012	(12) Jurisdictional Factor	(13) Jurisdictional Amount
1	<u>GENERAL PLANT:</u>											
2	Pineforest Buildings	-	-	11,270	11,270	Oct-11	Dec-12	100.0%	-	5,974	0.9727710	5,811
3	Minor Projects	783	N/A	N/A	N/A	Various	Various	N/A	-	802	0.9727710	780
4	Subtotal	783							-	6,776		6,591
5	TOTAL AFUDC TREATMENT (1)	209,469							17,139	232,012		
6	TOTAL ECRC TREATMENT	12,649								22,229		
7	TOTAL UPS	5,155								6,285		
8	TOTAL RATE BASE TREATMENT	47,059								62,617	0.9727710	60,912
9	TOTAL CWIP	274,332							17,139	<u>323,143</u>		

10 Note:

11 (1) Some AFUDC projects are ECRC related and will be recovered through the ECRC clause once completed.

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FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide 13 month average balances for each item of property held for future use and calculate the jurisdictional amounts for the test year. Provide the prior year if the test year is projected. Individual properties that are less than 5 percent of the account total may be aggregated.

Type of Data Shown:

 Projected Test Year Ended 12/31/12 Prior Year Ended 12/31/11 Historical Year Ended 12/31/10

Witness: R.J. McMillan

COMPANY: GULF POWER COMPANY

DOCKET NO.: 110138-EI

(1) Item No.	(2) Description of Item	(3) Prior Year 2011 13 Month Average (000's)	(4) Test Year 2012 13 Month Average (000's)	(5) Test Year Jurisdictional Factor	(6) Test Year Jurisdictional Amount (4) x (5)
1	<u>PRODUCTION FUTURE USE</u>				
2	Caryville	1,356	1,356	0.9662105	1,310
3	Plant Smith	711	711	0.9662105	687
4	Plant Daniel	2,978	2,978	0.9662105	2,878
5	Mossey Head Generating Site (CT)	296	296	0.9662105	286
6	TOTAL PRODUCTION FUTURE USE	5,341	5,341		5,161
7	<u>DISTRIBUTION FUTURE USE</u>				
8	TOTAL DISTRIBUTION FUTURE USE	108	108	1.0000000	108
9	<u>GENERAL FUTURE USE</u>				
10	TOTAL GENERAL FUTURE USE	216	216	0.9861111	213
11	<u>TOTAL PLANT HELD FOR FUTURE USE</u>	5,665	5,665		5,482

NUCLEAR FUEL BALANCES

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide thirteen monthly 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:
 Projected Test Year Ended 12/31/2012
 Prior Year Ended 12/31/2011
 Historical Year Ended 12/31/2010
 Witness: Michael Burroughs

COMPANY: Gulf Power Company

DOCKET NO.:

(\$000's)

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Line No.	Period	Nuclear Fuel in Process 120.1	Stock Account 120.2	Nuclear Fuel Assemblies in Reactor 120.3	Nuclear Fuel Spent Fuel 120.4	Accumulated Provision for Amortization 120.5	Nuclear Fuel Under Capital Leases 120.6	Net Nuclear Fuel (A)+(B)+(C)+(D)-(E)+(F)

1

Not applicable. Gulf does not own any nuclear facilities.

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FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide a schedule showing the adjusted 13 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 methodology the company proposes to use.

Type of Data Shown:

 Projected Test Year Ended 12/31/12 Prior Year Ended 12/31/11 Historical Year Ended 12/31/10

Witness: R. J. McMillan

DOCKET NO.: 110138-EI

(\$000s)

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Line No.	Account No.	Account Name	Other Property & Investments 121 - 129 Less 121 & 122	Current Assets 131 - 176	Deferred Debits 182-333 thru 188s excl. 18230200	Operating Reserves 228 - 230	Current Liabilities 231 - 245 Less 233, 235, 238-100	Deferred Credits 253 - 254 Less: 254- 200, 201	Total
1		Total Company Working Capital	114,074	466,485	320,063	(184,148)	(190,092)	(334,050)	192,332
2		Less: Adjustments							
3	121	[a] Non-Utility in Other Investments	12,518						12,518
4	128-922	[c] Minimum Pension Funding (FAS 158) Current Assets	4,381						4,381
5	182-30820, 30830, 30840	[c] Minimum Pension Funding (FAS 158) Deferred Debits			72,164				72,164
6	228-30028, 30056, 30068	[c] Minimum Pension Funding (FAS 158) Operating Reserves				(72,164)			(72,164)
7	254-922	[c] Minimum Pension Funding (FAS 158) Deferred Credits						(4,381)	(4,381)
8	182-30950, 186-923, 186-927	[c] PPA Deferred Debits			122,481				122,481
9	253-1950, 254-923, 927	[c] PPA Deferred Credits						(122,481)	(122,481)
10	182-30502-30510	[c] Hedge Assets			13,608				13,608
11	245-2110, 6110	[c] Hedge Liability					(13,608)		(13,608)
12	Included in 182	[c] Asset Retirement Obligation (FAS143) Deferred Debit			5,714				5,714
13	Included in 254s	[c] Asset Retirement Obligation (FAS 143) Deferred Credit						(12,981)	(12,981)
14	Included in 230s	[c] Asset Retirement Obligation (FAS 143) Liability				(11,470)			(11,470)
15	128-001, 002, 003	[b] Funded Property Insurance Reserve	18,884						18,884
16	Included in 228-11100s	[b] Property Insurance Reserve (funded)				(18,884)			(18,884)
17	123s	[b] Funded Portion of Def Comp Assets	2,920						2,920
18	Incl. in 253-6000F-6606F & 253-736	[b] Funded Portion of Def Comp Def Credits						(2,920)	(2,920)
19	143-800s	[b] Loans To Employees & Retirees			63				63
20	Included in 154-500	[b] AEM Inventory (ECCR)			2,596				2,596
21	158s	[b] Environmental Allowances (ECRC)			8,164				8,164
22	254-300s	[b] Environmental Allowance & Deferred Gain (ECRC)						(665)	(665)
23	171s	[b] Interest & Dividends Receivable			31				31
24	182-30122	[c] Deferred Nuclear Site Costs			28,734				28,734
25	186-XXX	[c] Unamort. 2011 Rate Case Expenses			(2,450)				(2,450)
26	228-11100s	[c] Increase in Property Insurance Reserve Accrual				1,650			1,650
27	Included in 128s	[c] Pensions & Other Post Retirement Benefits	(2,005)						(2,005)
28	228-30030, 30050, 30100, 30014	[c] Pensions & Other Post Retirement Benefits				(1,300)			(1,300)
29		TOTAL ADJUSTED WORKING CAPITAL	77,376	455,631	79,812	(81,980)	(176,484)	(190,622)	163,733

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide a schedule showing the adjusted 13 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 methodology the company proposes to use.

Type of Data Shown:

Projected Test Year Ended 12/31/12

Prior Year Ended 12/31/11

Historical Year Ended 12/31/10

Witness: R. J. McMillan

DOCKET NO.: 110138-EI

(\$000s)

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Line No.	Account No.	Account Name	Other Property & Investments 121 - 129 Less 121 & 122	Current Assets 131 - 176	Deferred Debits 182-333 thru 188s excl. 18230200	Operating Reserves 228 - 230	Current Liabilities 231 - 245 Less 233, 235, 238-100	Deferred Credits 253 - 254 Less: 254- 200, 201	Total
1	UPS								
2	151-100,330,151-23150	Fuel Stock		7,238					7,238
3	154-00004	Other Material & Supplies		2,427					2,427
4	165	Prepayments		238					238
5	Calculated	Other Working Capital		8,192	1,959	(1,453)	(4,765)	(5,147)	(1,214)
6	TOTAL COMPANY ADJUSTED WORKING CAPITAL NET OF UPS		77,376	437,536	77,853	(80,527)	(171,719)	(185,475)	155,044
7	Jurisdictional Factor		0.9819970	0.9782166	0.9815293	0.9816583	0.9819298	0.9819544	0.9713952
8	JURISDICTIONAL ADJUSTED WORKING CAPITAL		75,983	428,005	76,415	(79,050)	(168,616)	(182,128)	150,609

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9

Notes:

- 10 [a] \$ 12,518 Non-Electric Adjustment. Reference MFR B-2.
- 11 [b] \$ 10,189 Commission Adjustment. Reference MFR B-2.
- 12 [c] \$ 5,892 Company Adjustment. Reference MFR B-2.

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide a schedule showing the adjusted 13 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 methodology the company proposes to use.

Type of Data Shown:
 Projected Test Year Ended 12/31/12
 Prior Year Ended 12/31/11
 Historical Year Ended 12/31/10
 Witness: R. J. McMillan

DOCKET NO.: 110138-EI

(\$000s)

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Line No.	Account No.	Account Name	Other Property & Investments 121 - 129 Less 121 & 122	Current Assets 131 - 176	Deferred Debits 182-333 thru 188s excl. 18230200	Operating Reserves 228 - 230	Current Liabilities 231 - 245 Less 233, 235, 238-100	Deferred Credits 253 - 254 Less: 254-200, 201	Total
1	Total Company Working Capital		113,343	487,104	286,376	(179,398)	(180,571)	(285,719)	241,135
2	Less: Adjustments								
3	121	[a] Non-Utility in Other Investments	12,772						12,772
4	128-922	[c] Minimum Pension Funding (FAS 158) Current Assets	4,381						4,381
5	182-30820, 30830, 30840	[c] Minimum Pension Funding (FAS 158) Deferred Debits			72,164				72,164
6	228-30028, 30056, 30068	[c] Minimum Pension Funding (FAS 158) Operating Reserves				(72,164)			(72,164)
7	254-922	[c] Minimum Pension Funding (FAS 158) Deferred Credits						(4,381)	(4,381)
8	182-30950, 186-923, 186-927	[c] PPA Deferred Debits			79,899				79,899
9	253-1950, 254-923, 927	[c] PPA Deferred Credits						(79,899)	(79,899)
10	182-30502-30510	[c] Hedge Assets			13,608				13,608
11	245-2110, 6110	[c] Hedge Liability					(13,608)		(13,608)
12	Included in 182	[c] Asset Retirement Obligation (FAS143) Deferred Debit			5,714				5,714
13	Included in 254s	[c] Asset Retirement Obligation (FAS 143) Deferred Credit						(12,981)	(12,981)
14	Included in 230s	[c] Asset Retirement Obligation (FAS 143) Liability				(11,470)			(11,470)
15	128-001, 002, 003	[b] Funded Property Insurance Reserve	16,741						16,741
16	Included in 228-11100s	[b] Property Insurance Reserve (funded)				(16,741)			(16,741)
17	123s	[b] Funded Portion of Def Comp Assets	2,883						2,883
18	Incl. in 253-6000F-6606F & 253-736	[b] Funded Portion of Def Comp Def Credits						(2,883)	(2,883)
19	143-800s	[b] Loans To Employees & Retirees			63				63
20	Included in 154-500	[b] AEM Inventory (ECCR)			2,612				2,612
21	158s	[b] Environmental Allowances (ECRC)			11,781				11,781
22	171s	[b] Interest & Dividends Receivable			28				28
23	182-30122	[c] Deferred Nuclear Site Costs			23,453				23,453
24	254-300s	[b] Environmental Allowance & Deferred Gain (ECRC)						(853)	(853)
25	182-30710, 30711, 30712, 30713	[b] Fuel Under-Recovery Balance			8,718				8,718
26	254-917	[b] Sale Of Rail Cars						(1)	(1)
27	TOTAL ADJUSTED WORKING CAPITAL		76,566	472,620	82,820	(79,023)	(166,963)	(184,721)	201,299

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FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide a schedule showing the adjusted 13 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 methodology the company proposes to use.

Type of Data Shown:

Projected Test Year Ended 12/31/12

Prior Year Ended 12/31/11

Historical Year Ended 12/31/10

Witness: R. J. McMillan

DOCKET NO.: 110138-EI

(\$000s)

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Line No.	Account No.	Account Name	Other Property & Investments 121 - 129 Less 121 & 122	Current Assets 131 - 176	Deferred Debits 182-333 thru 188s excl. 18230200	Operating Reserves 228 - 230	Current Liabilities 231 - 245 Less 233, 235, 238-100	Deferred Credits 253 - 254 Less: 254-200, 201	Total
1	UPS								
2	151-100,330,151-23150	Fuel Stock		7,476					7,476
3	154-00004	Other Material & Supplies		2,289					2,289
4	165	Prepayments		366					366
5	Calculated	Other Working Capital		7,641	2,034	(1,178)	(4,508)	(4,988)	(999)
6	TOTAL COMPANY ADJUSTED WORKING CAPITAL NET OF UPS		76,566	454,848	80,786	(77,845)	(162,455)	(179,733)	192,167
7	Jurisdictional Factor		0.9819970	0.9771660	0.9804422	0.9815274	0.9819396	0.9819454	0.9701978
8	JURISDICTIONAL ADJUSTED WORKING CAPITAL		75,188	444,462	79,206	(76,407)	(159,521)	(176,488)	186,440

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9 Notes:

- 10 [a] \$ 12,772 Non-Electric Adjustment. Reference MFR B-2.
- 11 [b] \$ 22,348 Commission Adjustment. Reference MFR B-2.
- 12 [c] \$ 4,716 Company Adjustment. Reference MFR B-2.

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide a schedule showing the adjusted 13 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 methodology the company proposes to use.

Type of Data Shown:

____ Projected Test Year Ended 12/31/12

____ Prior Year Ended 12/31/11

X Historical Year Ended 12/31/10

Witness: R. J. McMillan

DOCKET NO.: 110138-EI

(\$000s)

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	
Line No.	Account No.	Account Name	Other Property & Investments 121 - 129 Less 121 & 122	Current Assets 131 - 176	Deferred Debits 182-333 thru 188s excl. 18230200	Operating Reserves 228 - 230	Current Liabilities 231 - 245 Less 233, 235, 238-100	Deferred Credits 253 - 254 Less: 254- 200, 201	Total	
1		Total Company Working Capital		85,022	505,107	268,185	(196,047)	(191,148)	(239,508)	231,611
2		Less: Adjustments								
3	121	[a] Non-Utility in Other Investments	13,520							13,520
4	128-922	[c] Minimum Pension Funding (FAS 158) Current Assets	3,850							3,850
5	182-30820, 30830, 30840	[c] Minimum Pension Funding (FAS 158) Deferred Debits			93,317					93,317
6	228-30028, 30056, 30068	[c] Minimum Pension Funding (FAS 158) Operating Reserves				(92,785)				(92,785)
7	254-922	[c] Minimum Pension Funding (FAS 158) Deferred Credits						(4,382)		(4,382)
8	182-30950, 186-923, 186-927	[c] PPA Deferred Debits			36,982					36,982
9	253-1950, 254-923, 927	[c] PPA Deferred Credits						(36,982)		(36,982)
10	182-30502-30510	[c] Hedge Assets			16,342					16,342
11	245-2110, 6110	[c] Hedge Liability					(16,342)			(16,342)
12	Included in 182	[c] Asset Retirement Obligation (FAS143) Deferred Debit			6,893					6,893
13	Included in 254s	[c] Asset Retirement Obligation (FAS 143) Deferred Credit						(12,807)		(12,807)
14	Included in 230s	[c] Asset Retirement Obligation (FAS 143) Liability				(12,528)				(12,528)
15	128-001, 002, 003	[b] Funded Property Insurance Reserve	14,097							14,097
16	Included in 228-11100s	[b] Property Insurance Reserve (funded)				(14,097)				(14,097)
17	123s	[b] Funded Portion of Def Comp Assets	2,462							2,462
18	Incl. in 253-6000F-6606F & 253-736	[b] Funded Portion of Def Comp Def Credits						(2,462)		(2,462)
19	143-800s	[b] Loans To Employees & Retirees			59					59
20	Included in 154-500	[b] AEM Inventory (ECCR)			1,889					1,889
21	158s	[b] Environmental Allowances (ECRC)			16,061					16,061
22	171s	[b] Interest & Dividends Receivable			317					317
23	182-30122	[c] Deferred Nuclear Site Costs			10,535					10,535
24	254-300s	[b] Environmental Allowance & Deferred Gain (ECRC)						(957)		(957)
26	175-200	[b] Current Unrealized Gain on Forward Contracts			12					12
27	182-30710, 30711, 30712, 30713	[b] Fuel Under-Recovery Balance			11,595					11,595
28	242-511, 244-1130	[b] Non-Current Unrealized Loss On Fwd Contract					(7)			(7)
29	143-823	[b] Safety Clothing & Mass Mkting Project				1				1
30	254-917	[b] Sale Of Rail Cars						(56)		(56)
31		TOTAL ADJUSTED WORKING CAPITAL	51,093	486,769	92,520	(76,637)	(174,799)	(181,862)		197,084

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FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide a schedule showing the adjusted 13 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 methodology the company proposes to use.

Type of Data Shown:

Projected Test Year Ended 12/31/12

Prior Year Ended 12/31/11

Historical Year Ended 12/31/10

Witness: R. J. McMillan

DOCKET NO.: 110138-EI

(\$000s)

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Line No.	Account No.	Account Name	Other Property & Investments 121 - 129 Less 121 & 122	Current Assets 131 - 176	Deferred Debits 182-333 thru 188s excl. 18230200	Operating Reserves 228 - 230	Current Liabilities 231 - 245 Less 233, 235, 238-100	Deferred Credits 253 - 254 Less: 254- 200, 201	Total
1	UPS								
2	151-100,330,151-23150	Fuel Stock		5,954					5,954
3	154-00004	Other Material & Supplies		2,037					2,037
4	165	Prepayments		1,643					1,643
5	Calculated	Other Working Capital		7,487	2,231	(1,122)	(4,720)	(4,911)	(1,035)
6	TOTAL COMPANY ADJUSTED WORKING CAPITAL NET OF UPS		51,093	469,648	90,289	(75,515)	(170,079)	(176,951)	188,485
7	Jurisdictional Factor		0.9819970	0.9763887	0.9802301	0.9795008	0.9819437	0.9819498	0.9682680
8	JURISDICTIONAL ADJUSTED WORKING CAPITAL		50,173	458,559	88,504	(73,967)	(167,008)	(173,757)	182,504

9

Notes:

- 10 [a] \$ 13,520 Non-Electric Adjustment. Reference MFR B-2.
- 11 [b] \$ 28,914 Commission Adjustment. Reference MFR B-2.
- 12 [c] \$ (7,907) Company Adjustment. Reference MFR B-2.

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide conventional fuel account balances in dollars and quantities for each fuel type for the test year and the two preceeding years. Include Natural Gas even though no inventory is carried. (Give units in Barrels, Tons, or MCF)

Type of Data Shown:

 X Projected Test Year Ended 12/31/2012
 Prior Year Ended 12/31/2011
 Historical Year Ended 12/31/2010

COMPANY: GULF POWER COMPANY

DOCKET NO.: 110138-EI

Witness: M. L. Burroughs, R. J. McMillan

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
				Beginning Inventory			Receipts			Fuel Issued to Generation		
				-----			-----			-----		
Line No.	Plant	Fuel Type	Month	Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit
1	Crist	Coal (tons)	Dec-11	254,544	28,970	113.81	166,564	18,960	113.83	161,108	18,337	113.82
2	Crist	Coal (tons)	Jan-12	260,000	29,593	113.82	189,593	18,958	99.99	185,593	20,042	107.99
3	Crist	Coal (tons)	Feb-12	264,000	28,509	107.99	156,000	14,364	92.08	155,537	15,877	102.08
4	Crist	Coal (tons)	Mar-12	264,463	26,996	102.08	154,999	15,306	98.75	154,290	15,560	100.85
5	Crist	Coal (tons)	Apr-12	265,172	26,742	100.85	154,000	14,084	91.45	154,811	15,078	97.40
6	Crist	Coal (tons)	May-12	264,361	25,748	97.40	199,000	18,616	93.55	197,450	18,905	95.75
7	Crist	Coal (tons)	Jun-12	265,911	25,459	95.74	208,600	18,578	89.06	210,513	19,537	92.81
8	Crist	Coal (tons)	Jul-12	263,998	24,500	92.80	221,066	19,831	89.71	221,066	20,204	91.39
9	Crist	Coal (tons)	Aug-12	263,998	24,127	91.39	226,532	20,350	89.83	226,533	20,540	90.67
10	Crist	Coal (tons)	Sep-12	263,997	23,937	90.67	172,187	16,195	94.05	172,183	15,842	92.01
11	Crist	Coal (tons)	Oct-12	264,001	24,290	92.01	91,000	7,996	87.87	90,207	8,204	90.95
12	Crist	Coal (tons)	Nov-12	264,794	24,082	90.95	77,999	6,896	88.41	77,869	7,037	90.37
13	Crist	Coal (tons)	Dec-12	264,924	23,941	90.37	112,001	10,407	92.92	111,109	10,125	91.13

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FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide conventional fuel account balances in dollars and quantities for each fuel type for the test year and the two preceeding years. Include Natural Gas even though no inventory is carried. (Give units in Barrels, Tons, or MCF)

Type of Data Shown:

 X Projected Test Year Ended 12/31/2012
 Prior Year Ended 12/31/2011
 Historical Year Ended 12/31/2010

COMPANY: GULF POWER COMPANY

DOCKET NO.: 110138-EI

Witness: M. L. Burroughs, R. J. McMillan, R. J. McMillan

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(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
				Fuel Issues (Other)			Adjustments			Ending Inventory		
Line No.	Plant	Fuel Type	Month	Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit
1	Crist	Coal (tons)	Dec-11	0	0	0.00	0	0	0.00	260,000	29,593	113.82
2	Crist	Coal (tons)	Jan-12	0	0	0.00	0	0	0.00	264,000	28,509	107.99
3	Crist	Coal (tons)	Feb-12	0	0	0.00	0	0	0.00	264,463	26,996	102.08
4	Crist	Coal (tons)	Mar-12	0	0	0.00	0	0	0.00	265,172	26,742	100.85
5	Crist	Coal (tons)	Apr-12	0	0	0.00	0	0	0.00	264,361	25,748	97.40
6	Crist	Coal (tons)	May-12	0	0	0.00	0	0	0.00	265,911	25,459	95.74
7	Crist	Coal (tons)	Jun-12	0	0	0.00	0	0	0.00	263,998	24,500	92.80
8	Crist	Coal (tons)	Jul-12	0	0	0.00	0	0	0.00	263,998	24,127	91.39
9	Crist	Coal (tons)	Aug-12	0	0	0.00	0	0	0.00	263,997	23,937	90.67
10	Crist	Coal (tons)	Sep-12	0	0	0.00	0	0	0.00	264,001	24,290	92.01
11	Crist	Coal (tons)	Oct-12	0	0	0.00	0	0	0.00	264,794	24,082	90.95
12	Crist	Coal (tons)	Nov-12	0	0	0.00	0	0	0.00	264,924	23,941	90.37
13	Crist	Coal (tons)	Dec-12	0	0	0.00	0	0	0.00	265,816	24,223	91.13
14	Total									3,435,435	332,147	
15	Crist	Coal (tons)	13 mth avg							264,264	25,550	96.68

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide conventional fuel account balances in dollars and quantities for each fuel type for the test year and the two preceeding years. Include Natural Gas even though no inventory is carried. (Give units in Barrels, Tons, or MCF)

Type of Data Shown:

COMPANY: GULF POWER COMPANY

 X Projected Test Year Ended 12/31/2012
 Prior Year Ended 12/31/2011
 Historical Year Ended 12/31/2010

DOCKET NO.: 110138-EI

Witness: M. L. Burroughs, R. J. McMillan

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
				Beginning Inventory			Receipts			Fuel Issued to Generation		
Line No.	Plant	Fuel Type	Month	Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit
1	Smith	Coal (tons)	Dec-11	115,000	16,885	146.83	71,303	10,305	144.52	71,303	10,406	145.94
2	Smith	Coal (tons)	Jan-12	115,000	16,784	145.95	68,896	6,797	98.66	68,897	8,835	128.23
3	Smith	Coal (tons)	Feb-12	114,999	14,746	128.23	41,034	4,049	98.67	41,034	4,943	120.46
4	Smith	Coal (tons)	Mar-12	114,999	13,852	120.45	76,294	7,526	98.64	76,292	8,526	111.75
5	Smith	Coal (tons)	Apr-12	115,001	12,852	111.76	81,120	8,003	98.66	81,120	8,626	106.34
6	Smith	Coal (tons)	May-12	115,001	12,229	106.34	76,709	7,569	98.67	76,710	7,922	103.27
7	Smith	Coal (tons)	Jun-12	115,000	11,876	103.27	80,456	7,938	98.66	80,456	8,156	101.37
8	Smith	Coal (tons)	Jul-12	115,000	11,658	101.37	83,453	8,234	98.67	83,453	8,365	100.24
9	Smith	Coal (tons)	Aug-12	115,000	11,527	100.23	86,050	8,489	98.65	86,050	8,567	99.56
10	Smith	Coal (tons)	Sep-12	115,000	11,449	99.56	76,913	7,589	98.67	76,913	7,630	99.20
11	Smith	Coal (tons)	Oct-12	115,000	11,408	99.20	79,185	7,812	98.66	79,185	7,838	98.98
12	Smith	Coal (tons)	Nov-12	115,000	11,382	98.97	69,738	6,881	98.67	69,738	6,894	98.86
13	Smith	Coal (tons)	Dec-12	115,000	11,369	98.86	65,942	6,505	98.65	65,942	6,514	98.78

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FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide conventional fuel account balances in dollars and quantities for each fuel type for the test year and the two preceeding years. Include Natural Gas even though no inventory is carried. (Give units in Barrels, Tons, or MCF)

Type of Data Shown:

 X Projected Test Year Ended 12/31/2012
 Prior Year Ended 12/31/2011
 Historical Year Ended 12/31/2010

COMPANY: GULF POWER COMPANY

DOCKET NO.: 110138-EI

Witness: M. L. Burroughs, R. J. McMillan

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
				Fuel Issues (Other)			Adjustments			Ending Inventory		
				-----			-----			-----		
Line No.	Plant	Fuel Type	Month	Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit
1	Smith	Coal (tons)	Dec-11	0	0	0.00	0	0	0.00	115,000	16,784	145.95
2	Smith	Coal (tons)	Jan-12	0	0	0.00	0	0	0.00	114,999	14,746	128.23
3	Smith	Coal (tons)	Feb-12	0	0	0.00	0	0	0.00	114,999	13,852	120.45
4	Smith	Coal (tons)	Mar-12	0	0	0.00	0	0	0.00	115,001	12,852	111.76
5	Smith	Coal (tons)	Apr-12	0	0	0.00	0	0	0.00	115,001	12,229	106.34
6	Smith	Coal (tons)	May-12	0	0	0.00	0	0	0.00	115,000	11,876	103.27
7	Smith	Coal (tons)	Jun-12	0	0	0.00	0	0	0.00	115,000	11,658	101.37
8	Smith	Coal (tons)	Jul-12	0	0	0.00	0	0	0.00	115,000	11,527	100.23
9	Smith	Coal (tons)	Aug-12	0	0	0.00	0	0	0.00	115,000	11,449	99.56
10	Smith	Coal (tons)	Sep-12	0	0	0.00	0	0	0.00	115,000	11,408	99.20
11	Smith	Coal (tons)	Oct-12	0	0	0.00	0	0	0.00	115,000	11,382	98.97
12	Smith	Coal (tons)	Nov-12	0	0	0.00	0	0	0.00	115,000	11,369	98.86
13	Smith	Coal (tons)	Dec-12	0	0	0.00	0	0	0.00	115,000	11,360	98.78
14	Total									1,495,000	162,492	
15	Smith	Coal (tons)	13 mth avg							115,000	12,499	108.69

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FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide conventional fuel account balances in dollars and quantities for each fuel type for the test year and the two preceeding years. Include Natural Gas even though no inventory is carried. (Give units in Barrels, Tons, or MCF)

Type of Data Shown:

 X Projected Test Year Ended 12/31/2012
 Prior Year Ended 12/31/2011
 Historical Year Ended 12/31/2010

COMPANY: GULF POWER COMPANY

DOCKET NO.: 110138-EI

Witness: M. L. Burroughs, R. J. McMillan

(1)	(2)	(3)	(4)	(5) (6) (7)			(8) (9) (10)			(11) (12) (13)		
				Beginning Inventory			Receipts			Fuel Issued to Generation		
Line No.	Plant	Fuel Type	Month	Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit
1	Scholz	Coal (tons)	Dec-11	11,577	1,177	101.67	11,000	1,082	98.36	577	58	100.52
2	Scholz	Coal (tons)	Jan-12	22,000	2,201	100.05	768	85	110.68	2,768	278	100.43
3	Scholz	Coal (tons)	Feb-12	20,000	2,008	100.40	1,411	156	110.56	1,411	143	101.35
4	Scholz	Coal (tons)	Mar-12	20,000	2,021	101.05	1,382	154	111.43	1,382	141	102.03
5	Scholz	Coal (tons)	Apr-12	20,000	2,034	101.70	2,803	310	110.60	2,803	288	102.75
6	Scholz	Coal (tons)	May-12	20,000	2,056	102.80	5,445	603	110.74	5,445	569	104.50
7	Scholz	Coal (tons)	Jun-12	20,000	2,090	104.50	10,508	1,162	110.58	10,508	1,120	106.59
8	Scholz	Coal (tons)	Jul-12	20,000	2,132	106.60	10,264	1,137	110.78	10,264	1,109	108.05
9	Scholz	Coal (tons)	Aug-12	20,000	2,160	108.00	12,732	1,409	110.67	12,732	1,388	109.02
10	Scholz	Coal (tons)	Sep-12	20,000	2,181	109.05	5,982	663	110.83	5,982	655	109.50
11	Scholz	Coal (tons)	Oct-12	20,000	2,189	109.45	4,180	462	110.53	4,180	458	109.57
12	Scholz	Coal (tons)	Nov-12	20,000	2,193	109.65	2,179	241	110.60	2,179	239	109.68
13	Scholz	Coal (tons)	Dec-12	20,000	2,195	109.75	4,674	517	110.61	674	74	109.79

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FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide conventional fuel account balances in dollars and quantities for each fuel type for the test year and the two preceding years. Include Natural Gas even though no inventory is carried. (Give units in Barrels, Tons, or MCF)

Type of Data Shown:

 X Projected Test Year Ended 12/31/2012
 Prior Year Ended 12/31/2011
 Historical Year Ended 12/31/2010

COMPANY: GULF POWER COMPANY

DOCKET NO.: 110138-EI

Witness: M. L. Burroughs, R. J. McMillan

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(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
				Fuel Issues (Other)			Adjustments			Ending Inventory		
				-----			-----			-----		
Line No.	Plant	Fuel Type	Month	Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit
1	Scholz	Coal (tons)	Dec-11	0	0	0.00	0	0	0.00	22,000	2,201	100.05
2	Scholz	Coal (tons)	Jan-12	0	0	0.00	0	0	0.00	20,000	2,008	100.40
3	Scholz	Coal (tons)	Feb-12	0	0	0.00	0	0	0.00	20,000	2,021	101.05
4	Scholz	Coal (tons)	Mar-12	0	0	0.00	0	0	0.00	20,000	2,034	101.70
5	Scholz	Coal (tons)	Apr-12	0	0	0.00	0	0	0.00	20,000	2,056	102.80
6	Scholz	Coal (tons)	May-12	0	0	0.00	0	0	0.00	20,000	2,090	104.50
7	Scholz	Coal (tons)	Jun-12	0	0	0.00	0	0	0.00	20,000	2,132	106.60
8	Scholz	Coal (tons)	Jul-12	0	0	0.00	0	0	0.00	20,000	2,160	108.00
9	Scholz	Coal (tons)	Aug-12	0	0	0.00	0	0	0.00	20,000	2,181	109.05
10	Scholz	Coal (tons)	Sep-12	0	0	0.00	0	0	0.00	20,000	2,189	109.45
11	Scholz	Coal (tons)	Oct-12	0	0	0.00	0	0	0.00	20,000	2,193	109.65
12	Scholz	Coal (tons)	Nov-12	0	0	0.00	0	0	0.00	20,000	2,195	109.75
13	Scholz	Coal (tons)	Dec-12	0	0	0.00	0	0	0.00	24,000	2,638	109.92
14	Total									266,000	28,098	
15	Scholz	Coal (tons)	13 mth avg							20,462	2,161	105.61

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide conventional fuel account balances in dollars and quantities for each fuel type for the test year and the two preceeding years. Include Natural Gas even though no inventory is carried. (Give units in Barrels, Tons, or MCF)

COMPANY: GULF POWER COMPANY

DOCKET NO.: 110138-EI

Type of Data Shown:
 Projected Test Year Ended 12/31/2012
 Prior Year Ended 12/31/2011
 Historical Year Ended 12/31/2010
 Witness: M. L. Burroughs, R. J. McMillan

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
				Beginning Inventory			Receipts			Fuel Issued to Generation		
Line No.	Plant	Fuel Type	Month	Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit
1	Daniel	Coal (tons)	Dec-11	321,472	27,705	86.18	89,999	7,688	85.42	40,627	3,495	86.03
2	Daniel	Coal (tons)	Jan-12	370,844	31,898	86.01	81,458	7,987	98.05	38,381	3,385	88.19
3	Daniel	Coal (tons)	Feb-12	413,921	36,500	88.18	41,667	4,814	115.54	35,532	3,222	90.68
4	Daniel	Coal (tons)	Mar-12	420,056	38,092	90.68	41,666	4,780	114.72	96,187	8,931	92.85
5	Daniel	Coal (tons)	Apr-12	365,535	33,941	92.85	41,666	4,802	115.25	93,068	8,855	95.15
6	Daniel	Coal (tons)	May-12	314,133	29,888	95.14	43,769	5,012	114.51	117,102	11,419	97.51
7	Daniel	Coal (tons)	Jun-12	240,800	23,481	97.51	117,461	11,587	98.65	117,466	11,498	97.88
8	Daniel	Coal (tons)	Jul-12	240,795	23,570	97.88	123,290	12,117	98.28	123,302	12,086	98.02
9	Daniel	Coal (tons)	Aug-12	240,783	23,601	98.02	122,631	12,081	98.52	122,654	12,043	98.19
10	Daniel	Coal (tons)	Sep-12	240,760	23,639	98.18	109,023	10,888	99.87	108,979	10,757	98.71
11	Daniel	Coal (tons)	Oct-12	240,804	23,770	98.71	113,002	11,287	99.88	112,994	11,196	99.08
12	Daniel	Coal (tons)	Nov-12	240,812	23,861	99.09	103,275	10,397	100.67	103,282	10,283	99.56
13	Daniel	Coal (tons)	Dec-12	240,805	23,975	99.56	101,340	10,226	100.91	97,077	9,704	99.96

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FLORIDA PUBLIC SERVICE COMMISSION

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Type of Data Shown:

 X Projected Test Year Ended 12/31/2012
 Prior Year Ended 12/31/2011
 Historical Year Ended 12/31/2010

COMPANY: GULF POWER COMPANY

DOCKET NO.: 110138-EI

Witness: M. L. Burroughs, R. J. McMillan

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
				Fuel Issues (Other)			Adjustments			Ending Inventory		
Line No.	Plant	Fuel Type	Month	Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit
1	Daniel	Coal (tons)	Dec-11	0	0	0.00	0	0	0.00	370,844	31,898	86.01
2	Daniel	Coal (tons)	Jan-12	0	0	0.00	0	0	0.00	413,921	36,500	88.18
3	Daniel	Coal (tons)	Feb-12	0	0	0.00	0	0	0.00	420,056	38,092	90.68
4	Daniel	Coal (tons)	Mar-12	0	0	0.00	0	0	0.00	365,535	33,941	92.85
5	Daniel	Coal (tons)	Apr-12	0	0	0.00	0	0	0.00	314,133	29,888	95.14
6	Daniel	Coal (tons)	May-12	0	0	0.00	0	0	0.00	240,800	23,481	97.51
7	Daniel	Coal (tons)	Jun-12	0	0	0.00	0	0	0.00	240,795	23,570	97.88
8	Daniel	Coal (tons)	Jul-12	0	0	0.00	0	0	0.00	240,783	23,601	98.02
9	Daniel	Coal (tons)	Aug-12	0	0	0.00	0	0	0.00	240,760	23,639	98.18
10	Daniel	Coal (tons)	Sep-12	0	0	0.00	0	0	0.00	240,804	23,770	98.71
11	Daniel	Coal (tons)	Oct-12	0	0	0.00	0	0	0.00	240,812	23,861	99.09
12	Daniel	Coal (tons)	Nov-12	0	0	0.00	0	0	0.00	240,805	23,975	99.56
13	Daniel	Coal (tons)	Dec-12	0	0	0.00	0	0	0.00	245,068	24,497	99.96
14	Total									3,815,116	360,713	
15	Daniel	Coal (tons)	13 mth avg							293,470	27,747	94.55

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FLORIDA PUBLIC SERVICE COMMISSION

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Type of Data Shown:

 Projected Test Year Ended 12/31/2012 Prior Year Ended 12/31/2011 Historical Year Ended 12/31/2010

COMPANY: GULF POWER COMPANY

DOCKET NO.: 110138-EI

Witness: M. L. Burroughs, R. J. McMillan

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
				Beginning Inventory			Receipts			Fuel Issued to Generation		
Line No.	Plant	Fuel Type	Month	Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit
1	Scherer	Coal (tons)	Dec-11	158,833	6,735	42.40	84,019	3,561	42.38	84,020	3,562	42.39
2	Scherer	Coal (tons)	Jan-12	240,529	19,019	79.07	3,131	-8,700	-2778.66	84,824	3,592	42.35
3	Scherer	Coal (tons)	Feb-12	158,836	6,727	42.35	80,777	3,421	42.35	77,829	3,296	42.35
4	Scherer	Coal (tons)	Mar-12	161,784	6,852	42.35	84,197	3,555	42.22	84,199	3,562	42.30
5	Scherer	Coal (tons)	Apr-12	161,782	6,845	42.31	79,845	3,380	42.33	79,846	3,379	42.32
6	Scherer	Coal (tons)	May-12	161,781	6,846	42.32	84,458	3,576	42.34	81,510	3,450	42.33
7	Scherer	Coal (tons)	Jun-12	164,729	6,972	42.32	79,846	3,387	42.42	79,846	3,382	42.36
8	Scherer	Coal (tons)	Jul-12	164,729	6,977	42.35	82,080	3,481	42.41	82,080	3,478	42.37
9	Scherer	Coal (tons)	Aug-12	164,729	6,980	42.37	79,638	3,384	42.49	82,586	3,503	42.42
10	Scherer	Coal (tons)	Sep-12	161,781	6,861	42.41	79,863	3,401	42.59	79,864	3,392	42.47
11	Scherer	Coal (tons)	Oct-12	161,780	6,870	42.47	68,245	2,925	42.86	68,245	2,906	42.58
12	Scherer	Coal (tons)	Nov-12	161,780	6,889	42.58	36,322	1,592	43.83	0	0	0.00
13	Scherer	Coal (tons)	Dec-12	198,102	8,481	42.81	70,563	3,016	42.74	59,564	2,549	42.79

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FLORIDA PUBLIC SERVICE COMMISSION

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Type of Data Shown:

Projected Test Year Ended 12/31/2012
 Prior Year Ended 12/31/2011
 Historical Year Ended 12/31/2010

COMPANY: GULF POWER COMPANY

DOCKET NO.: 110138-EI

Witness: M. L. Burroughs, R. J. McMillan

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(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
				Fuel Issues (Other)			Adjustments			Ending Inventory		
Line No.	Plant	Fuel Type	Month	Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit
1	Scherer	Coal (tons)	Dec-11	0	0	0.00	0	0	0.00	158,832	6,734	42.40
2	Scherer	Coal (tons)	Jan-12	0	0	0.00	0	0	0.00	158,836	6,727	42.35
3	Scherer	Coal (tons)	Feb-12	0	0	0.00	0	0	0.00	161,784	6,852	42.35
4	Scherer	Coal (tons)	Mar-12	0	0	0.00	0	0	0.00	161,782	6,845	42.31
5	Scherer	Coal (tons)	Apr-12	0	0	0.00	0	0	0.00	161,781	6,846	42.32
6	Scherer	Coal (tons)	May-12	0	0	0.00	0	0	0.00	164,729	6,972	42.32
7	Scherer	Coal (tons)	Jun-12	0	0	0.00	0	0	0.00	164,729	6,977	42.35
8	Scherer	Coal (tons)	Jul-12	0	0	0.00	0	0	0.00	164,729	6,980	42.37
9	Scherer	Coal (tons)	Aug-12	0	0	0.00	0	0	0.00	161,781	6,861	42.41
10	Scherer	Coal (tons)	Sep-12	0	0	0.00	0	0	0.00	161,780	6,870	42.47
11	Scherer	Coal (tons)	Oct-12	0	0	0.00	0	0	0.00	161,780	6,889	42.58
12	Scherer	Coal (tons)	Nov-12	0	0	0.00	0	0	0.00	198,102	8,481	42.81
13	Scherer	Coal (tons)	Dec-12	0	0	0.00	0	0	0.00	209,101	8,948	42.79
14	Total									2,189,746	92,982	
15	Scherer	Coal (tons)	13 mth avg							168,442	7,152	42.46

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide conventional fuel account balances in dollars and quantities for each fuel type for the test year and the two preceeding years. Include Natural Gas even though no inventory is carried. (Give units in Barrels, Tons, or MCF)

Type of Data Shown:

COMPANY: GULF POWER COMPANY

Projected Test Year Ended 12/31/2012
 Prior Year Ended 12/31/2011
 Historical Year Ended 12/31/2010

DOCKET NO.: 110138-EI

Witness: M. L. Burroughs, R. J. McMillan

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
				Beginning Inventory			Receipts			Fuel Issued to Generation		
Line No.	Plant	Fuel Type	Month	Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit
1	Crist	Coal (tons)	Dec-10	278,045	35,251	126.78	198,960	25,769	129.52	207,662	26,565	127.92
2	Crist	Coal (tons)	Jan-11	313,022	36,997	118.19	86,000	10,169	118.24	84,643	10,005	118.20
3	Crist	Coal (tons)	Feb-11	314,379	37,161	118.20	99,000	11,579	116.96	99,087	11,683	117.91
4	Crist	Coal (tons)	Mar-11	314,292	37,057	117.91	136,999	12,065	88.07	140,013	15,240	108.85
5	Crist	Coal (tons)	Apr-11	311,278	33,882	108.85	145,000	13,275	91.55	145,292	15,016	103.35
6	Crist	Coal (tons)	May-11	310,986	32,141	103.35	171,000	16,613	97.15	171,950	17,393	101.15
7	Crist	Coal (tons)	Jun-11	310,036	31,361	101.15	200,000	20,642	103.21	221,651	22,600	101.96
8	Crist	Coal (tons)	Jul-11	288,385	29,403	101.96	200,000	21,417	107.09	228,719	23,800	104.06
9	Crist	Coal (tons)	Aug-11	259,666	27,020	104.06	228,000	24,648	108.11	233,392	24,728	105.95
10	Crist	Coal (tons)	Sep-11	254,274	26,940	105.95	205,000	23,413	114.21	204,331	22,402	109.64
11	Crist	Coal (tons)	Oct-11	254,943	27,951	109.64	192,000	22,392	116.63	193,840	21,834	112.64
12	Crist	Coal (tons)	Nov-11	253,103	28,509	112.64	184,000	21,238	115.42	182,559	20,777	113.81
13	Crist	Coal (tons)	Dec-11	254,544	28,970	113.81	166,564	18,960	113.83	161,108	18,337	113.82

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FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide conventional fuel account balances in dollars and quantities for each fuel type for the test year and the two preceeding years. Include Natural Gas even though no inventory is carried. (Give units in Barrels, Tons, or MCF)

Type of Data Shown:

COMPANY: GULF POWER COMPANY

 Projected Test Year Ended 12/31/2012
 X Prior Year Ended 12/31/2011
 Historical Year Ended 12/31/2010

DOCKET NO.: 110138-EI

Witness: M. L. Burroughs, R. J. McMillan

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
				Fuel Issues (Other)			Adjustments			Ending Inventory		
				-----			-----			-----		
Line No.	Plant	Fuel Type	Month	Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit
1	Crist	Coal (tons)	Dec-10	0	0	0.00	0	0	0.00	269,343	34,455	127.92
2	Crist	Coal (tons)	Jan-11	0	0	0.00	0	0	0.00	314,379	37,161	118.20
3	Crist	Coal (tons)	Feb-11	0	0	0.00	0	0	0.00	314,292	37,057	117.91
4	Crist	Coal (tons)	Mar-11	0	0	0.00	0	0	0.00	311,278	33,882	108.85
5	Crist	Coal (tons)	Apr-11	0	0	0.00	0	0	0.00	310,986	32,141	103.35
6	Crist	Coal (tons)	May-11	0	0	0.00	0	0	0.00	310,036	31,361	101.15
7	Crist	Coal (tons)	Jun-11	0	0	0.00	0	0	0.00	288,385	29,403	101.96
8	Crist	Coal (tons)	Jul-11	0	0	0.00	0	0	0.00	259,666	27,020	104.06
9	Crist	Coal (tons)	Aug-11	0	0	0.00	0	0	0.00	254,274	26,940	105.95
10	Crist	Coal (tons)	Sep-11	0	0	0.00	0	0	0.00	254,943	27,951	109.64
11	Crist	Coal (tons)	Oct-11	0	0	0.00	0	0	0.00	253,103	28,509	112.64
12	Crist	Coal (tons)	Nov-11	0	0	0.00	0	0	0.00	254,544	28,970	113.81
13	Crist	Coal (tons)	Dec-11	0	0	0.00	0	0	0.00	260,000	29,593	113.82
14	Total									3,655,229	404,443	
15	Crist	Coal (tons)	13 mth avg							281,171	31,111	110.65

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FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide conventional fuel account balances in dollars and quantities for each fuel type for the test year and the two preceeding years. Include Natural Gas even though no inventory is carried. (Give units in Barrels, Tons, or MCF)

Type of Data Shown:

COMPANY: GULF POWER COMPANY

Projected Test Year Ended 12/31/2012
 Prior Year Ended 12/31/2011
 Historical Year Ended 12/31/2010
 Witness: M. L. Burroughs, R. J. McMillan

DOCKET NO.: 110138-EI

(1)	(2)	(3)	(4)	(5) Beginning Inventory			(8) Receipts			(11) Fuel Issued to Generation		
Line No.	Plant	Fuel Type	Month	Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit
1	Smith	Coal (tons)	Dec-10	233,309	29,362	125.85	79,220	10,313	130.18	61,372	7,791	126.95
2	Smith	Coal (tons)	Jan-11	246,969	34,498	139.69	65,000	9,740	149.85	65,448	9,281	141.81
3	Smith	Coal (tons)	Feb-11	246,521	34,957	141.80	56,000	8,410	150.18	55,898	8,013	143.35
4	Smith	Coal (tons)	Mar-11	246,623	35,354	143.35	40,000	6,151	153.78	41,040	5,943	144.81
5	Smith	Coal (tons)	Apr-11	245,583	35,562	144.81	71,000	10,605	149.37	71,047	10,361	145.83
6	Smith	Coal (tons)	May-11	245,536	35,806	145.83	77,001	11,301	146.76	77,209	11,276	146.05
7	Smith	Coal (tons)	Jun-11	245,328	35,831	146.05	84,000	11,957	142.35	83,621	12,134	145.11
8	Smith	Coal (tons)	Jul-11	245,707	35,654	145.11	60,000	9,029	150.48	87,793	12,832	146.16
9	Smith	Coal (tons)	Aug-11	217,914	31,851	146.16	50,000	7,475	149.50	88,768	13,030	146.79
10	Smith	Coal (tons)	Sep-11	179,146	26,296	146.79	56,000	8,111	144.84	79,919	11,694	146.32
11	Smith	Coal (tons)	Oct-11	155,227	22,713	146.32	42,958	6,146	143.07	83,185	12,113	145.62
12	Smith	Coal (tons)	Nov-11	115,000	16,746	145.62	77,578	11,529	148.61	77,578	11,390	146.82
13	Smith	Coal (tons)	Dec-11	115,000	16,885	146.83	71,303	10,305	144.52	71,303	10,406	145.94

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FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide conventional fuel account balances in dollars and quantities for each fuel type for the test year and the two preceeding years. Include Natural Gas even though no inventory is carried. (Give units in Barrels, Tons, or MCF)

Type of Data Shown:

COMPANY: GULF POWER COMPANY

Projected Test Year Ended 12/31/2012

Prior Year Ended 12/31/2011

Historical Year Ended 12/31/2010

DOCKET NO.: 110138-EI

Witness: M. L. Burroughs, R. J. McMillan

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
				Fuel Issues (Other)			Adjustments			Ending Inventory		
Line No.	Plant	Fuel Type	Month	Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit
1	Smith	Coal (tons)	Dec-10	0	0	0.00	0	0	0.00	251,157	31,884	126.95
2	Smith	Coal (tons)	Jan-11	0	0	0.00	0	0	0.00	246,521	34,957	141.80
3	Smith	Coal (tons)	Feb-11	0	0	0.00	0	0	0.00	246,623	35,354	143.35
4	Smith	Coal (tons)	Mar-11	0	0	0.00	0	0	0.00	245,583	35,562	144.81
5	Smith	Coal (tons)	Apr-11	0	0	0.00	0	0	0.00	245,536	35,806	145.83
6	Smith	Coal (tons)	May-11	0	0	0.00	0	0	0.00	245,328	35,831	146.05
7	Smith	Coal (tons)	Jun-11	0	0	0.00	0	0	0.00	245,707	35,654	145.11
8	Smith	Coal (tons)	Jul-11	0	0	0.00	0	0	0.00	217,914	31,851	146.16
9	Smith	Coal (tons)	Aug-11	0	0	0.00	0	0	0.00	179,146	26,296	146.79
10	Smith	Coal (tons)	Sep-11	0	0	0.00	0	0	0.00	155,227	22,713	146.32
11	Smith	Coal (tons)	Oct-11	0	0	0.00	0	0	0.00	115,000	16,746	145.62
12	Smith	Coal (tons)	Nov-11	0	0	0.00	0	0	0.00	115,000	16,885	146.83
13	Smith	Coal (tons)	Dec-11	0	0	0.00	0	0	0.00	115,000	16,784	145.95
14	Total									2,623,742	376,323	
15	Smith	Coal (tons)	13 mth avg							201,826	28,948	143.43

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FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide conventional fuel account balances in dollars and quantities for each fuel type for the test year and the two preceeding years. Include Natural Gas even though no inventory is carried. (Give units in Barrels, Tons, or MCF)

Type of Data Shown:

COMPANY: GULF POWER COMPANY

 Projected Test Year Ended 12/31/2012

 X Prior Year Ended 12/31/2011

 Historical Year Ended 12/31/2010

DOCKET NO.: 110138-EI

Witness: M. L. Burroughs, R. J. McMillan

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
				Beginning Inventory			Receipts			Fuel Issued to Generation		
				-----			-----			-----		
Line No.	Plant	Fuel Type	Month	Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit
1	Scholz	Coal (tons)	Dec-10	22,879	2,991	130.73	0	0	0.00	2,988	391	130.86
2	Scholz	Coal (tons)	Jan-11	17,079	2,193	128.40	11,000	1,076	97.82	1,388	162	116.71
3	Scholz	Coal (tons)	Feb-11	26,691	3,107	116.41	11,000	1,075	97.73	0	0	0.00
4	Scholz	Coal (tons)	Mar-11	37,691	4,182	110.95	0	0	0.00	1,380	153	110.87
5	Scholz	Coal (tons)	Apr-11	36,311	4,029	110.96	0	0	0.00	172	19	110.47
6	Scholz	Coal (tons)	May-11	36,139	4,010	110.96	0	0	0.00	6,513	723	111.01
7	Scholz	Coal (tons)	Jun-11	29,625	3,287	110.95	11,000	1,079	98.09	9,409	1,011	107.45
8	Scholz	Coal (tons)	Jul-11	31,216	3,355	107.48	0	0	0.00	11,866	1,275	107.45
9	Scholz	Coal (tons)	Aug-11	19,351	2,080	107.49	11,000	1,079	98.09	14,143	1,472	104.08
10	Scholz	Coal (tons)	Sep-11	16,208	1,687	104.08	10,999	1,079	98.10	10,248	1,042	101.68
11	Scholz	Coal (tons)	Oct-11	16,959	1,724	101.66	0	0	0.00	3,996	406	101.60
12	Scholz	Coal (tons)	Nov-11	12,964	1,318	101.67	0	0	0.00	1,387	141	101.66
13	Scholz	Coal (tons)	Dec-11	11,577	1,177	101.67	11,000	1,082	98.36	577	58	100.52

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FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide conventional fuel account balances in dollars and quantities for each fuel type for the test year and the two preceeding years. Include Natural Gas even though no inventory is carried. (Give units in Barrels, Tons, or MCF)

Type of Data Shown:

COMPANY: GULF POWER COMPANY

Projected Test Year Ended 12/31/2012
 Prior Year Ended 12/31/2011
 Historical Year Ended 12/31/2010

DOCKET NO.: 110138-EI

Witness: M. L. Burroughs, R. J. McMillan

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
				Fuel Issues (Other)			Adjustments			Ending Inventory		
Line No.	Plant	Fuel Type	Month	Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit
1	Scholz	Coal (tons)	Dec-10	0	0	0.00	0	0	0.00	19,891	2,600	130.71
2	Scholz	Coal (tons)	Jan-11	0	0	0.00	0	0	0.00	26,691	3,107	116.41
3	Scholz	Coal (tons)	Feb-11	0	0	0.00	0	0	0.00	37,691	4,182	110.95
4	Scholz	Coal (tons)	Mar-11	0	0	0.00	0	0	0.00	36,311	4,029	110.96
5	Scholz	Coal (tons)	Apr-11	0	0	0.00	0	0	0.00	36,139	4,010	110.96
6	Scholz	Coal (tons)	May-11	1	0	0.00	0	0	0.00	29,625	3,287	110.95
7	Scholz	Coal (tons)	Jun-11	0	0	0.00	0	0	0.00	31,216	3,355	107.48
8	Scholz	Coal (tons)	Jul-11	0	0	0.00	1	0	0.00	19,351	2,080	107.49
9	Scholz	Coal (tons)	Aug-11	0	0	0.00	0	0	0.00	16,208	1,687	104.08
10	Scholz	Coal (tons)	Sep-11	0	0	0.00	0	0	0.00	16,959	1,724	101.66
11	Scholz	Coal (tons)	Oct-11	0	0	0.00	1	0	0.00	12,964	1,318	101.67
12	Scholz	Coal (tons)	Nov-11	0	0	0.00	0	0	0.00	11,577	1,177	101.67
13	Scholz	Coal (tons)	Dec-11	0	0	0.00	0	0	0.00	22,000	2,201	100.05
14	Total									316,623	34,757	
15	Scholz	Coal (tons)	13 mth avg							24,356	2,674	109.79

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FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide conventional fuel account balances in dollars and quantities for each fuel type for the test year and the two preceeding years. Include Natural Gas even though no inventory is carried. (Give units in Barrels, Tons, or MCF)

Type of Data Shown:

COMPANY: GULF POWER COMPANY

Projected Test Year Ended 12/31/2012
 Prior Year Ended 12/31/2011
 Historical Year Ended 12/31/2010

DOCKET NO.: 110138-EI

Witness: M. L. Burroughs, R. J. McMillan

(1)	(2)	(3)	(4)	(5) Beginning Inventory			(8) Receipts			(11) Fuel Issued to Generation		
Line No.	Plant	Fuel Type	Month	Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit
1	Daniel	Coal (tons)	Dec-10	169,525	12,889	76.03	121,886	10,004	82.08	114,481	8,993	78.55
2	Daniel	Coal (tons)	Jan-11	240,529	19,019	79.07	105,000	9,064	86.32	71,145	5,782	81.27
3	Daniel	Coal (tons)	Feb-11	274,384	22,301	81.28	111,000	9,685	87.25	62,880	5,219	83.00
4	Daniel	Coal (tons)	Mar-11	322,504	26,767	83.00	111,000	9,613	86.60	110,538	9,276	83.92
5	Daniel	Coal (tons)	Apr-11	322,966	27,104	83.92	111,500	9,500	85.20	115,160	9,702	84.25
6	Daniel	Coal (tons)	May-11	319,306	26,902	84.25	111,500	9,524	85.42	106,122	8,973	84.55
7	Daniel	Coal (tons)	Jun-11	324,684	27,453	84.55	111,000	9,705	87.43	110,779	9,448	85.29
8	Daniel	Coal (tons)	Jul-11	324,905	27,710	85.29	104,999	9,114	86.80	120,939	10,359	85.65
9	Daniel	Coal (tons)	Aug-11	308,965	26,465	85.66	109,000	9,548	87.60	125,230	10,790	86.16
10	Daniel	Coal (tons)	Sep-11	292,735	25,223	86.16	105,000	9,205	87.67	111,597	9,660	86.56
11	Daniel	Coal (tons)	Oct-11	286,138	24,768	86.56	105,501	9,081	86.08	105,905	9,153	86.43
12	Daniel	Coal (tons)	Nov-11	285,734	24,696	86.43	81,000	6,910	85.31	45,262	3,901	86.19
13	Daniel	Coal (tons)	Dec-11	321,472	27,705	86.18	89,999	7,688	85.42	40,627	3,495	86.03

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FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide conventional fuel account balances in dollars and quantities for each fuel type for the test year and the two preceeding years. Include Natural Gas even though no inventory is carried. (Give units in Barrels, Tons, or MCF)

Type of Data Shown:

COMPANY: GULF POWER COMPANY

 Projected Test Year Ended 12/31/2012

 X Prior Year Ended 12/31/2011

 Historical Year Ended 12/31/2010

DOCKET NO.: 110138-EI

Witness: M. L. Burroughs, R. J. McMillan

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(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
				Fuel Issues (Other)			Adjustments			Ending Inventory		
				-----			-----			-----		
Line No.	Plant	Fuel Type	Month	Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit
1	Daniel	Coal (tons)	Dec-10	0	0	0.00	0	0	0.00	176,930	13,900	78.56
2	Daniel	Coal (tons)	Jan-11	0	0	0.00	0	0	0.00	274,384	22,301	81.28
3	Daniel	Coal (tons)	Feb-11	0	0	0.00	0	0	0.00	322,504	26,767	83.00
4	Daniel	Coal (tons)	Mar-11	0	0	0.00	0	0	0.00	322,966	27,104	83.92
5	Daniel	Coal (tons)	Apr-11	0	0	0.00	0	0	0.00	319,306	26,902	84.25
6	Daniel	Coal (tons)	May-11	0	0	0.00	0	0	0.00	324,684	27,453	84.55
7	Daniel	Coal (tons)	Jun-11	0	0	0.00	0	0	0.00	324,905	27,710	85.29
8	Daniel	Coal (tons)	Jul-11	0	0	0.00	0	0	0.00	308,965	26,465	85.66
9	Daniel	Coal (tons)	Aug-11	0	0	0.00	0	0	0.00	292,735	25,223	86.16
10	Daniel	Coal (tons)	Sep-11	0	0	0.00	0	0	0.00	286,138	24,768	86.56
11	Daniel	Coal (tons)	Oct-11	0	0	0.00	0	0	0.00	285,734	24,696	86.43
12	Daniel	Coal (tons)	Nov-11	0	0	0.00	0	0	0.00	321,472	27,705	86.18
13	Daniel	Coal (tons)	Dec-11	0	0	0.00	0	0	0.00	370,844	31,898	86.01
14	Total									3,931,567	332,892	
15	Daniel	Coal (tons)	13 mth avg							302,428	25,607	84.67

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide conventional fuel account balances in dollars and quantities for each fuel type for the test year and the two preceeding years. Include Natural Gas even though no inventory is carried. (Give units in Barrels, Tons, or MCF)

Type of Data Shown:

COMPANY: GULF POWER COMPANY

Projected Test Year Ended 12/31/2012
 Prior Year Ended 12/31/2011
 Historical Year Ended 12/31/2010

DOCKET NO.: 110138-EI

Witness: M. L. Burroughs, R. J. McMillan

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
				Beginning Inventory			Receipts			Fuel Issued to Generation		
Line No.	Plant	Fuel Type	Month	Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit
1	Scherer	Coal (tons)	Dec-10	155,449	6,331	40.73	53,430	2,194	41.06	64,255	2,614	40.68
2	Scherer	Coal (tons)	Jan-11	240,043	3,489	14.53	63,097	9,064	143.65	83,981	3,478	41.41
3	Scherer	Coal (tons)	Feb-11	219,159	9,075	41.41	68,502	2,910	42.48	74,770	3,115	41.66
4	Scherer	Coal (tons)	Mar-11	212,891	8,870	41.66	69,711	2,949	42.30	81,274	3,399	41.82
5	Scherer	Coal (tons)	Apr-11	201,328	8,420	41.82	70,031	2,969	42.40	77,770	3,264	41.97
6	Scherer	Coal (tons)	May-11	193,589	8,125	41.97	63,639	2,707	42.54	79,798	3,360	42.11
7	Scherer	Coal (tons)	Jun-11	177,430	7,472	42.11	64,788	2,753	42.49	77,484	3,271	42.22
8	Scherer	Coal (tons)	Jul-11	164,734	6,954	42.21	80,712	3,397	42.09	80,714	3,404	42.17
9	Scherer	Coal (tons)	Aug-11	164,732	6,947	42.17	78,936	3,332	42.21	81,886	3,454	42.18
10	Scherer	Coal (tons)	Sep-11	161,782	6,825	42.19	78,219	3,309	42.30	78,220	3,303	42.23
11	Scherer	Coal (tons)	Oct-11	161,781	6,831	42.22	80,930	3,438	42.48	80,930	3,424	42.31
12	Scherer	Coal (tons)	Nov-11	161,781	6,845	42.31	76,842	3,274	42.61	79,790	3,384	42.41
13	Scherer	Coal (tons)	Dec-11	158,833	6,735	42.40	84,019	3,561	42.38	84,020	3,562	42.39

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FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide conventional fuel account balances in dollars and quantities for each fuel type for the test year and the two preceeding years. Include Natural Gas even though no inventory is carried. (Give units in Barrels, Tons, or MCF)

Type of Data Shown:

COMPANY: GULF POWER COMPANY

Projected Test Year Ended 12/31/2012

Prior Year Ended 12/31/2011

Historical Year Ended 12/31/2010

DOCKET NO.: 110138-EI

Witness: M. L. Burroughs, R. J. McMillan

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
				Fuel Issues (Other)			Adjustments			Ending Inventory		
Line No.	Plant	Fuel Type	Month	Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit
1	Scherer	Coal (tons)	Dec-10	0	0	0.00	-3,683	-153	0.00	140,941	5,758	40.85
2	Scherer	Coal (tons)	Jan-11	0	0	0.00	0	0	0.00	219,159	9,075	41.41
3	Scherer	Coal (tons)	Feb-11	0	0	0.00	0	0	0.00	212,891	8,870	41.66
4	Scherer	Coal (tons)	Mar-11	0	0	0.00	0	0	0.00	201,328	8,420	41.82
5	Scherer	Coal (tons)	Apr-11	0	0	0.00	0	0	0.00	193,589	8,125	41.97
6	Scherer	Coal (tons)	May-11	0	0	0.00	0	0	0.00	177,430	7,472	42.11
7	Scherer	Coal (tons)	Jun-11	0	0	0.00	0	0	0.00	164,734	6,954	42.21
8	Scherer	Coal (tons)	Jul-11	0	0	0.00	0	0	0.00	164,732	6,947	42.17
9	Scherer	Coal (tons)	Aug-11	0	0	0.00	0	0	0.00	161,782	6,825	42.19
10	Scherer	Coal (tons)	Sep-11	0	0	0.00	0	0	0.00	161,781	6,831	42.22
11	Scherer	Coal (tons)	Oct-11	0	0	0.00	0	0	0.00	161,781	6,845	42.31
12	Scherer	Coal (tons)	Nov-11	0	0	0.00	0	0	0.00	158,833	6,735	42.40
13	Scherer	Coal (tons)	Dec-11	0	0	0.00	0	0	0.00	158,832	6,734	42.40
14	Total									2,277,813	95,591	
15	Scherer	Coal (tons)	13 mth avg							175,216	7,353	41.97

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide conventional fuel account balances in dollars and quantities for each fuel type for the test year and the two preceeding years. Include Natural Gas even though no inventory is carried. (Give units in Barrels, Tons, or MCF)

Type of Data Shown:

COMPANY: GULF POWER COMPANY

Projected Test Year Ended 12/31/2012

Prior Year Ended 12/31/2011

X Historical Year Ended 12/31/2010

DOCKET NO.: 110138-EI

Witness: M. L. Burroughs, R. J. McMillan

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
				Beginning Inventory			Receipts			Fuel Issued to Generation		
Line No.	Plant	Fuel Type	Month	Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit
1	Crist	Coal (tons)	Dec-09	304,878	33,673	110.45	75,940	9,081	119.58	169,345	19,012	112.27
2	Crist	Coal (tons)	Jan-10	211,473	23,742	112.27	205,187	24,154	117.72	233,877	26,885	114.95
3	Crist	Coal (tons)	Feb-10	182,783	21,011	114.95	217,706	28,262	129.82	191,641	23,578	123.03
4	Crist	Coal (tons)	Mar-10	208,848	25,695	123.03	216,254	27,942	129.21	143,362	18,089	126.18
5	Crist	Coal (tons)	Apr-10	281,740	35,548	126.17	154,577	19,668	127.24	123,577	15,639	126.55
6	Crist	Coal (tons)	May-10	311,250	39,394	126.57	188,320	23,494	124.76	208,134	26,201	125.89
7	Crist	Coal (tons)	Jun-10	291,436	36,687	125.88	218,775	26,796	122.48	217,129	26,790	123.38
8	Crist	Coal (tons)	Jul-10	293,082	36,693	125.20	206,890	25,307	122.32	239,825	29,740	124.01
9	Crist	Coal (tons)	Aug-10	260,147	32,260	124.01	241,655	29,971	124.02	244,040	30,124	123.44
10	Crist	Coal (tons)	Sep-10	257,762	32,107	124.56	226,354	27,540	121.67	221,902	27,340	123.21
11	Crist	Coal (tons)	Oct-10	262,214	32,307	123.21	158,221	20,549	129.88	121,071	15,221	125.72
12	Crist	Coal (tons)	Nov-10	299,364	37,635	125.72	108,281	14,047	129.73	129,600	16,431	126.78
13	Crist	Coal (tons)	Dec-10	278,045	35,251	126.78	198,960	25,769	129.52	207,662	26,565	127.92

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FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide conventional fuel account balances in dollars and quantities for each fuel type for the test year and the two preceeding years. Include Natural Gas even though no inventory is carried. (Give units in Barrels, Tons, or MCF)

Type of Data Shown:

COMPANY: GULF POWER COMPANY

Projected Test Year Ended 12/31/2012

Prior Year Ended 12/31/2011

Historical Year Ended 12/31/2010

DOCKET NO.: 110138-EI

Witness: M. L. Burroughs, R. J. McMillan

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
				Fuel Issues (Other)			Adjustments			Ending Inventory		
Line No.	Plant	Fuel Type	Month	Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit
1	Crist	Coal (tons)	Dec-09	0	0	0.00	0	0	0.00	211,473	23,742	112.27
2	Crist	Coal (tons)	Jan-10	0	0	0.00	0	0	0.00	182,783	21,011	114.95
3	Crist	Coal (tons)	Feb-10	0	0	0.00	0	0	0.00	208,848	25,695	123.03
4	Crist	Coal (tons)	Mar-10	0	0	0.00	0	0	0.00	281,740	35,548	126.17
5	Crist	Coal (tons)	Apr-10	1,490	183	122.82	0	0	0.00	311,250	39,394	126.57
6	Crist	Coal (tons)	May-10	0	0	0.00	0	0	0.00	291,436	36,687	125.88
7	Crist	Coal (tons)	Jun-10	0	0	0.00	0	0	0.00	293,082	36,693	125.20
8	Crist	Coal (tons)	Jul-10	0	0	0.00	0	0	0.00	260,147	32,260	124.01
9	Crist	Coal (tons)	Aug-10	0	0	0.00	0	0	0.00	257,762	32,107	124.56
10	Crist	Coal (tons)	Sep-10	0	0	0.00	0	0	0.00	262,214	32,307	123.21
11	Crist	Coal (tons)	Oct-10	0	0	0.00	0	0	0.00	299,364	37,635	125.72
12	Crist	Coal (tons)	Nov-10	0	0	0.00	0	0	0.00	278,045	35,251	126.78
13	Crist	Coal (tons)	Dec-10	0	0	0.00	0	0	0.00	269,343	34,455	127.92
14	Total									3,407,487	422,785	
15	Crist	Coal (tons)	13 mth avg							262,114	32,522	124.08

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FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide conventional fuel account balances in dollars and quantities for each fuel type for the test year and the two preceeding years. Include Natural Gas even though no inventory is carried. (Give units in Barrels, Tons, or MCF)

Type of Data Shown:

COMPANY: GULF POWER COMPANY

Projected Test Year Ended 12/31/2012
 Prior Year Ended 12/31/2011
 Historical Year Ended 12/31/2010

DOCKET NO.: 110138-EI

Witness: M. L. Burroughs, R. J. McMillan

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
				Beginning Inventory			Receipts			Fuel Issued to Generation		
				-----			-----			-----		
Line No.	Plant	Fuel Type	Month	Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit
1	Smith	Coal (tons)	Dec-09	245,772	28,360	115.39	30,193	3,732	123.60	41,430	4,818	116.29
2	Smith	Coal (tons)	Jan-10	234,535	27,274	116.29	25,548	3,098	121.26	94,161	10,996	116.78
3	Smith	Coal (tons)	Feb-10	165,922	19,376	116.78	56,811	7,148	125.82	79,491	9,466	119.08
4	Smith	Coal (tons)	Mar-10	143,242	17,058	119.09	100,049	12,428	124.22	58,202	7,054	121.20
5	Smith	Coal (tons)	Apr-10	185,089	22,432	121.20	88,558	11,694	132.05	33,932	4,232	124.72
6	Smith	Coal (tons)	May-10	239,715	29,894	124.71	88,738	10,843	122.19	77,086	9,561	124.03
7	Smith	Coal (tons)	Jun-10	251,367	31,176	124.03	91,596	11,437	124.86	87,485	10,870	124.25
8	Smith	Coal (tons)	Jul-10	255,478	31,743	124.25	83,762	10,150	121.18	90,929	11,229	123.49
9	Smith	Coal (tons)	Aug-10	248,311	30,664	123.49	84,512	11,179	132.28	88,434	11,201	126.66
10	Smith	Coal (tons)	Sep-10	244,389	30,642	125.38	58,395	7,106	121.69	76,125	9,491	124.68
11	Smith	Coal (tons)	Oct-10	226,659	28,257	124.67	27,373	3,147	114.97	27,176	3,360	123.64
12	Smith	Coal (tons)	Nov-10	226,856	28,044	123.62	66,018	8,814	133.51	59,565	7,496	125.85
13	Smith	Coal (tons)	Dec-10	233,309	29,362	125.85	79,220	10,313	130.18	61,372	7,791	126.95

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FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide conventional fuel account balances in dollars and quantities for each fuel type for the test year and the two preceeding years. Include Natural Gas even though no inventory is carried. (Give units in Barrels, Tons, or MCF)

Type of Data Shown:

COMPANY: GULF POWER COMPANY

Projected Test Year Ended 12/31/2012

Prior Year Ended 12/31/2011

X Historical Year Ended 12/31/2010

DOCKET NO.: 110138-EI

Witness: M. L. Burroughs, R. J. McMillan

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
				Fuel Issues (Other)			Adjustments			Ending Inventory		
Line No.	Plant	Fuel Type	Month	Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit
1	Smith	Coal (tons)	Dec-09	0	0	0.00	0	0	0.00	234,535	27,274	116.29
2	Smith	Coal (tons)	Jan-10	0	0	0.00	0	0	0.00	165,922	19,376	116.78
3	Smith	Coal (tons)	Feb-10	0	0	0.00	0	0	0.00	143,242	17,058	119.09
4	Smith	Coal (tons)	Mar-10	0	0	0.00	0	0	0.00	185,089	22,432	121.20
5	Smith	Coal (tons)	Apr-10	0	0	0.00	0	0	0.00	239,715	29,894	124.71
6	Smith	Coal (tons)	May-10	0	0	0.00	0	0	0.00	251,367	31,176	124.03
7	Smith	Coal (tons)	Jun-10	0	0	0.00	0	0	0.00	255,478	31,743	124.25
8	Smith	Coal (tons)	Jul-10	0	0	0.00	0	0	0.00	248,311	30,664	123.49
9	Smith	Coal (tons)	Aug-10	0	0	0.00	0	0	0.00	244,389	30,642	125.38
10	Smith	Coal (tons)	Sep-10	0	0	0.00	0	0	0.00	226,659	28,257	124.67
11	Smith	Coal (tons)	Oct-10	0	0	0.00	0	0	0.00	226,856	28,044	123.62
12	Smith	Coal (tons)	Nov-10	0	0	0.00	0	0	0.00	233,309	29,362	125.85
13	Smith	Coal (tons)	Dec-10	0	0	0.00	0	0	0.00	251,157	31,884	126.95
14	Total									2,906,029	357,806	
15	Smith	Coal (tons)	13 mth avg							223,541	27,524	123.13

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FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide conventional fuel account balances in dollars and quantities for each fuel type for the test year and the two preceeding years. Include Natural Gas even though no inventory is carried. (Give units in Barrels, Tons, or MCF)

Type of Data Shown:

COMPANY: GULF POWER COMPANY

Projected Test Year Ended 12/31/2012

Prior Year Ended 12/31/2011

X Historical Year Ended 12/31/2010

DOCKET NO.: 110138-EI

Witness: M. L. Burroughs, R. J. McMillan

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
				Beginning Inventory			Receipts			Fuel Issued to Generation		
Line No.	Plant	Fuel Type	Month	Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit
1	Scholz	Coal (tons)	Dec-09	71,738	9,352	130.36	0	0	0.00	0	0	0.00
2	Scholz	Coal (tons)	Jan-10	71,738	9,353	130.38	0	0	0.00	8,673	1,131	130.40
3	Scholz	Coal (tons)	Feb-10	63,065	8,223	130.39	0	0	0.00	725	95	131.03
4	Scholz	Coal (tons)	Mar-10	62,340	8,128	130.38	0	0	0.00	8,141	1,062	130.45
5	Scholz	Coal (tons)	Apr-10	54,199	7,068	130.41	0	0	0.00	410	53	129.27
6	Scholz	Coal (tons)	May-10	53,789	7,015	130.42	0	0	0.00	9	1	111.11
7	Scholz	Coal (tons)	Jun-10	53,780	7,020	130.53	0	0	0.00	4,879	638	130.76
8	Scholz	Coal (tons)	Jul-10	48,901	6,391	130.69	0	0	0.00	13,136	1,717	130.71
9	Scholz	Coal (tons)	Aug-10	35,765	4,675	130.71	0	0	0.00	11,285	1,475	130.70
10	Scholz	Coal (tons)	Sep-10	24,480	3,200	130.72	0	0	0.00	0	0	0.00
11	Scholz	Coal (tons)	Oct-10	22,888	2,992	130.72	0	0	0.00	9	1	111.11
12	Scholz	Coal (tons)	Nov-10	22,879	2,991	130.73	0	0	0.00	0	0	0.00
13	Scholz	Coal (tons)	Dec-10	22,879	2,991	130.73	0	0	0.00	2,988	391	130.86

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FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide conventional fuel account balances in dollars and quantities for each fuel type for the test year and the two preceeding years. Include Natural Gas even though no inventory is carried. (Give units in Barrels, Tons, or MCF)

Type of Data Shown:

COMPANY: GULF POWER COMPANY

Projected Test Year Ended 12/31/2012
 Prior Year Ended 12/31/2011
 Historical Year Ended 12/31/2010

DOCKET NO.: 110138-EI

Witness: M. L. Burroughs, R. J. McMillan

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(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
				Fuel Issues (Other)			Adjustments			Ending Inventory		
Line No.	Plant	Fuel Type	Month	Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit
1	Scholz	Coal (tons)	Dec-09	0	0	0.00	0	1	0.00	71,738	9,353	130.38
2	Scholz	Coal (tons)	Jan-10	0	0	0.00	0	1	0.00	63,065	8,223	130.39
3	Scholz	Coal (tons)	Feb-10	0	0	0.00	0	0	0.00	62,340	8,128	130.38
4	Scholz	Coal (tons)	Mar-10	0	0	0.00	0	2	0.00	54,199	7,068	130.41
5	Scholz	Coal (tons)	Apr-10	0	0	0.00	0	0	0.00	53,789	7,015	130.42
6	Scholz	Coal (tons)	May-10	0	0	0.00	0	6	0.00	53,780	7,020	130.53
7	Scholz	Coal (tons)	Jun-10	0	0	0.00	0	9	0.00	48,901	6,391	130.69
8	Scholz	Coal (tons)	Jul-10	0	0	0.00	0	1	0.00	35,765	4,675	130.71
9	Scholz	Coal (tons)	Aug-10	0	0	0.00	0	0	0.00	24,480	3,200	130.72
10	Scholz	Coal (tons)	Sep-10	1,592	208	130.65	0	0	0.00	22,888	2,992	130.72
11	Scholz	Coal (tons)	Oct-10	0	0	0.00	0	0	0.00	22,879	2,991	130.73
12	Scholz	Coal (tons)	Nov-10	0	0	0.00	0	0	0.00	22,879	2,991	130.73
13	Scholz	Coal (tons)	Dec-10	0	0	0.00	0	0	0.00	19,891	2,600	130.71
14	Total									556,594	72,647	
15	Scholz	Coal (tons)	13 mth avg							42,815	5,588	130.52

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide conventional fuel account balances in dollars and quantities for each fuel type for the test year and the two preceeding years. Include Natural Gas even though no inventory is carried. (Give units in Barrels, Tons, or MCF)

Type of Data Shown:

COMPANY: GULF POWER COMPANY

Projected Test Year Ended 12/31/2012
 Prior Year Ended 12/31/2011
 Historical Year Ended 12/31/2010

DOCKET NO.: 110138-EI

Witness: M. L. Burroughs, R. J. McMillan

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(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
				Beginning Inventory			Receipts			Fuel Issued to Generation		
Line No.	Plant	Fuel Type	Month	Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit
1	Daniel	Coal (tons)	Dec-09	321,249	22,546	70.18	95,806	5,999	62.62	94,496	6,468	68.45
2	Daniel	Coal (tons)	Jan-10	322,559	22,077	68.44	83,659	6,553	78.33	129,296	9,113	70.48
3	Daniel	Coal (tons)	Feb-10	276,922	19,517	70.48	69,653	6,118	87.84	67,352	4,982	73.97
4	Daniel	Coal (tons)	Mar-10	279,223	20,653	73.97	57,599	5,206	90.38	24,711	1,890	76.48
5	Daniel	Coal (tons)	Apr-10	330,638	25,282	76.46	56,411	5,088	90.20	48,529	3,808	78.47
6	Daniel	Coal (tons)	May-10	338,520	26,562	78.47	69,260	4,915	70.96	122,461	9,453	77.19
7	Daniel	Coal (tons)	Jun-10	285,319	22,024	77.19	69,647	7,252	104.13	129,620	10,690	82.47
8	Daniel	Coal (tons)	Jul-10	225,346	18,586	82.48	118,812	9,467	79.68	130,003	10,755	82.73
9	Daniel	Coal (tons)	Aug-10	214,155	17,298	80.77	135,494	9,984	73.69	148,822	11,614	78.04
10	Daniel	Coal (tons)	Sep-10	200,827	15,668	78.02	142,658	11,610	81.38	137,390	10,910	79.41
11	Daniel	Coal (tons)	Oct-10	213,608	16,964	79.42	90,213	6,852	75.95	128,814	10,097	78.38
12	Daniel	Coal (tons)	Nov-10	175,007	13,719	78.39	111,449	8,060	72.32	116,931	8,890	76.03
13	Daniel	Coal (tons)	Dec-10	169,525	12,889	76.03	121,886	10,004	82.08	114,481	8,993	78.55

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide conventional fuel account balances in dollars and quantities for each fuel type for the test year and the two preceeding years. Include Natural Gas even though no inventory is carried. (Give units in Barrels, Tons, or MCF)

Type of Data Shown:

COMPANY: GULF POWER COMPANY

Projected Test Year Ended 12/31/2012

Prior Year Ended 12/31/2011

DOCKET NO.: 110138-EI

X Historical Year Ended 12/31/2010

Witness: M. L. Burroughs, R. J. McMillan

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(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
				Fuel Issues (Other)			Adjustments			Ending Inventory		
Line No.	Plant	Fuel Type	Month	Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit
1	Daniel	Coal (tons)	Dec-09	0	0	0.00	0	0	0.00	322,559	22,077	68.44
2	Daniel	Coal (tons)	Jan-10	0	0	0.00	0	0	0.00	276,922	19,517	70.48
3	Daniel	Coal (tons)	Feb-10	0	0	0.00	0	0	0.00	279,223	20,653	73.97
4	Daniel	Coal (tons)	Mar-10	-18,527	-1,313	70.87	0	0	0.00	330,638	25,282	76.46
5	Daniel	Coal (tons)	Apr-10	0	0	0.00	0	0	0.00	338,520	26,562	78.47
6	Daniel	Coal (tons)	May-10	0	0	0.00	0	0	0.00	285,319	22,024	77.19
7	Daniel	Coal (tons)	Jun-10	0	0	0.00	0	0	0.00	225,346	18,586	82.48
8	Daniel	Coal (tons)	Jul-10	0	0	0.00	0	0	0.00	214,155	17,298	80.77
9	Daniel	Coal (tons)	Aug-10	0	0	0.00	0	0	0.00	200,827	15,668	78.02
10	Daniel	Coal (tons)	Sep-10	-7,513	-596	79.33	0	0	0.00	213,608	16,964	79.42
11	Daniel	Coal (tons)	Oct-10	0	0	0.00	0	0	0.00	175,007	13,719	78.39
12	Daniel	Coal (tons)	Nov-10	0	0	0.00	0	0	0.00	169,525	12,889	76.03
13	Daniel	Coal (tons)	Dec-10	0	0	0.00	0	0	0.00	176,930	13,900	78.56
14	Total									3,208,579	245,139	
15	Daniel	Coal (tons)	13 mth avg							246,814	18,857	76.40

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide conventional fuel account balances in dollars and quantities for each fuel type for the test year and the two preceeding years. Include Natural Gas even though no inventory is carried. (Give units in Barrels, Tons, or MCF)

Type of Data Shown:

COMPANY: GULF POWER COMPANY

Projected Test Year Ended 12/31/2012

Prior Year Ended 12/31/2011

X Historical Year Ended 12/31/2010

DOCKET NO.: 110138-EI

Witness: M. L. Burroughs, R. J. McMillan

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
				Beginning Inventory			Receipts			Fuel Issued to Generation		
Line No.	Plant	Fuel Type	Month	Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit
1	Scherer	Coal (tons)	Dec-09	201,490	7,295	36.21	61,207	2,294	37.48	86,035	3,135	36.44
2	Scherer	Coal (tons)	Jan-10	177,352	6,482	36.55	63,916	2,383	37.28	85,493	3,128	36.59
3	Scherer	Coal (tons)	Feb-10	149,387	5,488	36.74	78,465	2,881	36.72	77,477	2,838	36.63
4	Scherer	Coal (tons)	Mar-10	150,687	5,540	36.76	69,477	2,653	38.19	84,146	3,118	37.05
5	Scherer	Coal (tons)	Apr-10	136,278	5,077	37.25	78,636	3,042	38.68	64,512	2,431	37.68
6	Scherer	Coal (tons)	May-10	150,902	5,706	37.81	84,016	3,218	38.30	73,750	2,795	37.90
7	Scherer	Coal (tons)	Jun-10	159,737	6,075	38.03	70,684	2,857	40.42	80,032	3,096	38.68
8	Scherer	Coal (tons)	Jul-10	150,652	5,848	38.82	56,187	2,282	40.61	83,537	3,273	39.18
9	Scherer	Coal (tons)	Aug-10	120,718	4,756	39.40	53,313	2,210	41.45	80,443	3,209	39.89
10	Scherer	Coal (tons)	Sep-10	93,222	3,742	40.14	51,017	2,022	39.63	41,233	1,643	39.85
11	Scherer	Coal (tons)	Oct-10	97,411	3,906	40.10	48,175	1,978	41.06	-54	-2	37.04
12	Scherer	Coal (tons)	Nov-10	128,136	5,184	40.46	40,098	1,667	41.57	0	0	0.00
13	Scherer	Coal (tons)	Dec-10	155,449	6,331	40.73	53,430	2,194	41.06	64,255	2,614	40.68

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FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide conventional fuel account balances in dollars and quantities for each fuel type for the test year and the two preceeding years. Include Natural Gas even though no inventory is carried. (Give units in Barrels, Tons, or MCF)

COMPANY: GULF POWER COMPANY

DOCKET NO.: 110138-EI

Type of Data Shown:

Projected Test Year Ended 12/31/2012
 Prior Year Ended 12/31/2011
 Historical Year Ended 12/31/2010

Witness: M. L. Burroughs, R. J. McMillan

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(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
				Fuel Issues (Other)			Adjustments			Ending Inventory		
Line No.	Plant	Fuel Type	Month	Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit
1	Scherer	Coal (tons)	Dec-09	0	0	0.00	690	28	0.00	177,352	6,482	36.55
2	Scherer	Coal (tons)	Jan-10	7,110	259	0.00	722	10	0.00	149,387	5,488	36.74
3	Scherer	Coal (tons)	Feb-10	0	0	0.00	312	9	0.00	150,687	5,540	36.76
4	Scherer	Coal (tons)	Mar-10	0	0	0.00	260	2	0.00	136,278	5,077	37.25
5	Scherer	Coal (tons)	Apr-10	-2,250	-83	0.00	-1,750	-65	0.00	150,902	5,706	37.81
6	Scherer	Coal (tons)	May-10	0	0	0.00	-1,431	-54	0.00	159,737	6,075	38.03
7	Scherer	Coal (tons)	Jun-10	0	0	0.00	263	12	0.00	150,652	5,848	38.82
8	Scherer	Coal (tons)	Jul-10	2,613	101	0.00	29	0	0.00	120,718	4,756	39.40
9	Scherer	Coal (tons)	Aug-10	0	0	0.00	-366	-15	0.00	93,222	3,742	40.14
10	Scherer	Coal (tons)	Sep-10	0	0	0.00	-5,595	-215	0.00	97,411	3,906	40.10
11	Scherer	Coal (tons)	Oct-10	5,450	217	0.00	-12,054	-485	0.00	128,136	5,184	40.46
12	Scherer	Coal (tons)	Nov-10	0	0	0.00	-12,785	-520	0.00	155,449	6,331	40.73
13	Scherer	Coal (tons)	Dec-10	0	0	0.00	-3,683	-153	0.00	140,941	5,758	40.85
14	Total									1,810,872	69,893	
15	Scherer	Coal (tons)	13 mth avg							139,298	5,376	38.59

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide conventional fuel account balances in dollars and quantities for each fuel type for the test year and the two preceeding years. Include Natural Gas even though no inventory is carried. (Give units in Barrels, Tons, or MCF)

COMPANY: GULF POWER COMPANY

DOCKET NO.: 110138-EI

Type of Data Shown:
 Projected Test Year Ended 12/31/2012
 Prior Year Ended 12/31/2011
 Historical Year Ended 12/31/2010
 Witness: M. L. Burroughs, R. J. McMillan

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
				Beginning Inventory			Receipts			Fuel Issued to Generation		
Line No.	Plant	Fuel Type	Month	Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit
1	Crist	Oil	Dec-11	4,286	401	93.56	308	30	97.40	308	29	94.16
2	Crist	Oil	Jan-12	4,286	402	93.79	308	31	100.65	308	29	94.16
3	Crist	Oil	Feb-12	4,286	404	94.26	308	30	97.40	308	29	94.16
4	Crist	Oil	Mar-12	4,286	405	94.49	308	31	100.65	308	29	94.16
5	Crist	Oil	Apr-12	4,286	407	94.96	308	31	100.65	308	29	94.16
6	Crist	Oil	May-12	4,286	409	95.43	308	30	97.40	308	29	94.16
7	Crist	Oil	Jun-12	4,286	410	95.66	308	31	100.65	308	30	97.40
8	Crist	Oil	Jul-12	4,286	411	95.89	308	32	103.90	308	30	97.40
9	Crist	Oil	Aug-12	4,286	413	96.36	308	31	100.65	308	30	97.40
10	Crist	Oil	Sep-12	4,286	414	96.59	308	31	100.65	308	30	97.40
11	Crist	Oil	Oct-12	4,286	415	96.83	244	25	102.46	244	24	98.36
12	Crist	Oil	Nov-12	4,286	416	97.06	244	25	102.46	244	24	98.36
13	Crist	Oil	Dec-12	4,286	417	97.29	308	31	100.65	308	30	97.40

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FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide conventional fuel account balances in dollars and quantities for each fuel type for the test year and the two preceeding years. Include Natural Gas even though no inventory is carried. (Give units in Barrels, Tons, or MCF)

Type of Data Shown:

Projected Test Year Ended 12/31/2012
 Prior Year Ended 12/31/2011
 Historical Year Ended 12/31/2010

COMPANY: GULF POWER COMPANY

Witness: M. L. Burroughs, R. J. McMillan

DOCKET NO.: 110138-EI

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
				Fuel Issues (Other)			Adjustments			Ending Inventory		
Line No.	Plant	Fuel Type	Month	Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit
1	Crist	Oil	Dec-11	0	0	0.00	0	0	0.00	4,286	402	93.79
2	Crist	Oil	Jan-12	0	0	0.00	0	0	0.00	4,286	404	94.26
3	Crist	Oil	Feb-12	0	0	0.00	0	0	0.00	4,286	405	94.49
4	Crist	Oil	Mar-12	0	0	0.00	0	0	0.00	4,286	407	94.96
5	Crist	Oil	Apr-12	0	0	0.00	0	0	0.00	4,286	409	95.43
6	Crist	Oil	May-12	0	0	0.00	0	0	0.00	4,286	410	95.66
7	Crist	Oil	Jun-12	0	0	0.00	0	0	0.00	4,286	411	95.89
8	Crist	Oil	Jul-12	0	0	0.00	0	0	0.00	4,286	413	96.36
9	Crist	Oil	Aug-12	0	0	0.00	0	0	0.00	4,286	414	96.59
10	Crist	Oil	Sep-12	0	0	0.00	0	0	0.00	4,286	415	96.83
11	Crist	Oil	Oct-12	0	0	0.00	0	0	0.00	4,286	416	97.06
12	Crist	Oil	Nov-12	0	0	0.00	0	0	0.00	4,286	417	97.29
13	Crist	Oil	Dec-12	0	0	0.00	0	0	0.00	4,286	418	97.53
14	Total									55,718	5,341	
15	Crist	Oil	13 mth avg							4,286	411	95.89

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FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide conventional fuel account balances in dollars and quantities for each fuel type for the test year and the two preceeding years. Include Natural Gas even though no inventory is carried. (Give units in Barrels, Tons, or MCF)

Type of Data Shown:

 X Projected Test Year Ended 12/31/2012
 Prior Year Ended 12/31/2011
 Historical Year Ended 12/31/2010

COMPANY: GULF POWER COMPANY

Witness: M. L. Burroughs, R. J. McMillan

DOCKET NO.: 110138-EI

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
				Beginning Inventory			Receipts			Fuel Issued to Generation		
Line No.	Plant	Fuel Type	Month	Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit
1	Smith	Oil	Dec-11	7,619	664	87.15	408	39	95.59	408	39	95.59
2	Smith	Oil	Jan-12	7,619	664	87.15	408	40	98.04	408	40	98.04
3	Smith	Oil	Feb-12	7,619	664	87.15	408	43	105.39	408	41	100.49
4	Smith	Oil	Mar-12	7,619	666	87.41	408	41	100.49	408	41	100.49
5	Smith	Oil	Apr-12	7,619	666	87.41	408	41	100.49	408	41	100.49
6	Smith	Oil	May-12	7,619	666	87.41	408	41	100.49	408	41	100.49
7	Smith	Oil	Jun-12	7,619	666	87.41	408	41	100.49	408	41	100.49
8	Smith	Oil	Jul-12	7,619	666	87.41	408	41	100.49	408	41	100.49
9	Smith	Oil	Aug-12	7,619	666	87.41	408	41	100.49	408	41	100.49
10	Smith	Oil	Sep-12	7,619	666	87.41	408	41	100.49	408	41	100.49
11	Smith	Oil	Oct-12	7,619	666	87.41	408	41	100.49	408	41	100.49
12	Smith	Oil	Nov-12	7,619	666	87.41	408	41	100.49	408	41	100.49
13	Smith	Oil	Dec-12	7,619	666	87.41	408	41	100.49	408	41	100.49

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FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide conventional fuel account balances in dollars and quantities for each fuel type for the test year and the two preceeding years. Include Natural Gas even though no inventory is carried. (Give units in Barrels, Tons, or MCF)

COMPANY: GULF POWER COMPANY

DOCKET NO.: 110138-EI

Type of Data Shown:
 Projected Test Year Ended 12/31/2012
 Prior Year Ended 12/31/2011
 Historical Year Ended 12/31/2010
 Witness: M. L. Burroughs, R. J. McMillan

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(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
				Fuel Issues (Other)			Adjustments			Ending Inventory		
Line No.	Plant	Fuel Type	Month	Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit
1	Smith	Oil	Dec-11	0	0	0.00	0	0	0.00	7,619	664	87.15
2	Smith	Oil	Jan-12	0	0	0.00	0	0	0.00	7,619	664	87.15
3	Smith	Oil	Feb-12	0	0	0.00	0	0	0.00	7,619	666	87.41
4	Smith	Oil	Mar-12	0	0	0.00	0	0	0.00	7,619	666	87.41
5	Smith	Oil	Apr-12	0	0	0.00	0	0	0.00	7,619	666	87.41
6	Smith	Oil	May-12	0	0	0.00	0	0	0.00	7,619	666	87.41
7	Smith	Oil	Jun-12	0	0	0.00	0	0	0.00	7,619	666	87.41
8	Smith	Oil	Jul-12	0	0	0.00	0	0	0.00	7,619	666	87.41
9	Smith	Oil	Aug-12	0	0	0.00	0	0	0.00	7,619	666	87.41
10	Smith	Oil	Sep-12	0	0	0.00	0	0	0.00	7,619	666	87.41
11	Smith	Oil	Oct-12	0	0	0.00	0	0	0.00	7,619	666	87.41
12	Smith	Oil	Nov-12	0	0	0.00	0	0	0.00	7,619	666	87.41
13	Smith	Oil	Dec-12	0	0	0.00	0	0	0.00	7,619	666	87.41
14	Total									99,047	8,654	
15	Smith	Oil	13 mth avg							7,619	666	87.41

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide conventional fuel account balances in dollars and quantities for each fuel type for the test year and the two preceeding years. Include Natural Gas even though no inventory is carried. (Give units in Barrels, Tons, or MCF)

Type of Data Shown:

Projected Test Year Ended 12/31/2012
 Prior Year Ended 12/31/2011
 Historical Year Ended 12/31/2010

COMPANY: GULF POWER COMPANY

Witness: M. L. Burroughs, R. J. McMillan

DOCKET NO.: 110138-EI

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
				Beginning Inventory			Receipts			Fuel Issued to Generation		
Line No.	Plant	Fuel Type	Month	Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit
1	Scholz	Oil	Dec-11	357	34	95.24	2	0	0.00	359	34	94.71
2	Scholz	Oil	Jan-12	0	0	0.00	0	0	0.00	0	0	0.00
3	Scholz	Oil	Feb-12	0	0	0.00	0	0	0.00	0	0	0.00
4	Scholz	Oil	Mar-12	0	0	0.00	0	0	0.00	0	0	0.00
5	Scholz	Oil	Apr-12	0	0	0.00	0	0	0.00	0	0	0.00
6	Scholz	Oil	May-12	0	0	0.00	0	0	0.00	0	0	0.00
7	Scholz	Oil	Jun-12	0	0	0.00	0	0	0.00	0	0	0.00
8	Scholz	Oil	Jul-12	0	0	0.00	0	0	0.00	0	0	0.00
9	Scholz	Oil	Aug-12	0	0	0.00	0	0	0.00	0	0	0.00
10	Scholz	Oil	Sep-12	0	0	0.00	0	0	0.00	0	0	0.00
11	Scholz	Oil	Oct-12	0	0	0.00	0	0	0.00	0	0	0.00
12	Scholz	Oil	Nov-12	0	0	0.00	0	0	0.00	0	0	0.00
13	Scholz	Oil	Dec-12	0	0	0.00	0	0	0.00	0	0	0.00

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FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide conventional fuel account balances in dollars and quantities for each fuel type for the test year and the two preceeding years. Include Natural Gas even though no inventory is carried. (Give units in Barrels, Tons, or MCF)

Type of Data Shown:

 X Projected Test Year Ended 12/31/2012
 Prior Year Ended 12/31/2011
 Historical Year Ended 12/31/2010

COMPANY: GULF POWER COMPANY

DOCKET NO.: 110138-EI

Witness: M. L. Burroughs, R. J. McMillan

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
				Fuel Issues (Other)			Adjustments			Ending Inventory		
Line No.	Plant	Fuel Type	Month	Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit
1	Scholz	Oil	Dec-11	0	0	0.00	0	0	0.00	0	0	0.00
2	Scholz	Oil	Jan-12	0	0	0.00	0	0	0.00	0	0	0.00
3	Scholz	Oil	Feb-12	0	0	0.00	0	0	0.00	0	0	0.00
4	Scholz	Oil	Mar-12	0	0	0.00	0	0	0.00	0	0	0.00
5	Scholz	Oil	Apr-12	0	0	0.00	0	0	0.00	0	0	0.00
6	Scholz	Oil	May-12	0	0	0.00	0	0	0.00	0	0	0.00
7	Scholz	Oil	Jun-12	0	0	0.00	0	0	0.00	0	0	0.00
8	Scholz	Oil	Jul-12	0	0	0.00	0	0	0.00	0	0	0.00
9	Scholz	Oil	Aug-12	0	0	0.00	0	0	0.00	0	0	0.00
10	Scholz	Oil	Sep-12	0	0	0.00	0	0	0.00	0	0	0.00
11	Scholz	Oil	Oct-12	0	0	0.00	0	0	0.00	0	0	0.00
12	Scholz	Oil	Nov-12	0	0	0.00	0	0	0.00	0	0	0.00
13	Scholz	Oil	Dec-12	0	0	0.00	0	0	0.00	0	0	0.00
14	Total									0	0	
15	Scholz	Oil	13 mth avg							0	0	0.00

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FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide conventional fuel account balances in dollars and quantities for each fuel type for the test year and the two preceeding years. Include Natural Gas even though no inventory is carried. (Give units in Barrels, Tons, or MCF)

Type of Data Shown:

 X Projected Test Year Ended 12/31/2012
 Prior Year Ended 12/31/2011
 Historical Year Ended 12/31/2010

COMPANY: GULF POWER COMPANY

DOCKET NO.: 110138-EI

Witness: M. L. Burroughs, R. J. McMillan

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
				Beginning Inventory			Receipts			Fuel Issued to Generation		
Line No.	Plant	Fuel Type	Month	Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit
1	Daniel	Oil	Dec-11	2,404	228	94.84	511	48	93.93	511	48	93.93
2	Daniel	Oil	Jan-12	2,404	228	94.84	511	51	99.80	511	49	95.89
3	Daniel	Oil	Feb-12	2,404	230	95.67	276	27	97.83	276	26	94.20
4	Daniel	Oil	Mar-12	2,404	231	96.09	511	51	99.80	511	49	95.89
5	Daniel	Oil	Apr-12	2,404	233	96.92	511	51	99.80	511	50	97.85
6	Daniel	Oil	May-12	2,404	234	97.34	511	51	99.80	511	50	97.85
7	Daniel	Oil	Jun-12	2,404	235	97.75	511	51	99.80	511	50	97.85
8	Daniel	Oil	Jul-12	2,404	236	98.17	511	50	97.85	511	50	97.85
9	Daniel	Oil	Aug-12	2,404	236	98.17	511	51	99.80	511	50	97.85
10	Daniel	Oil	Sep-12	2,404	237	98.59	511	51	99.80	511	50	97.85
11	Daniel	Oil	Oct-12	2,404	238	99.00	511	51	99.80	511	51	99.80
12	Daniel	Oil	Nov-12	2,404	238	99.00	511	51	99.80	511	51	99.80
13	Daniel	Oil	Dec-12	2,404	238	99.00	511	52	101.76	511	51	99.80

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FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide conventional fuel account balances in dollars and quantities for each fuel type for the test year and the two preceeding years. Include Natural Gas even though no inventory is carried. (Give units in Barrels, Tons, or MCF)

Type of Data Shown:

 X Projected Test Year Ended 12/31/2012
 Prior Year Ended 12/31/2011
 Historical Year Ended 12/31/2010

COMPANY: GULF POWER COMPANY

Witness: M. L. Burroughs, R. J. McMillan

DOCKET NO.: 110138-EI

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
				Fuel Issues (Other)			Adjustments			Ending Inventory		
Line No.	Plant	Fuel Type	Month	Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit
1	Daniel	Oil	Dec-11	0	0	0.00	0	0	0.00	2,404	228	94.84
2	Daniel	Oil	Jan-12	0	0	0.00	0	0	0.00	2,404	230	95.67
3	Daniel	Oil	Feb-12	0	0	0.00	0	0	0.00	2,404	231	96.09
4	Daniel	Oil	Mar-12	0	0	0.00	0	0	0.00	2,404	233	96.92
5	Daniel	Oil	Apr-12	0	0	0.00	0	0	0.00	2,404	234	97.34
6	Daniel	Oil	May-12	0	0	0.00	0	0	0.00	2,404	235	97.75
7	Daniel	Oil	Jun-12	0	0	0.00	0	0	0.00	2,404	236	98.17
8	Daniel	Oil	Jul-12	0	0	0.00	0	0	0.00	2,404	236	98.17
9	Daniel	Oil	Aug-12	0	0	0.00	0	0	0.00	2,404	237	98.59
10	Daniel	Oil	Sep-12	0	0	0.00	0	0	0.00	2,404	238	99.00
11	Daniel	Oil	Oct-12	0	0	0.00	0	0	0.00	2,404	238	99.00
12	Daniel	Oil	Nov-12	0	0	0.00	0	0	0.00	2,404	238	99.00
13	Daniel	Oil	Dec-12	0	0	0.00	0	0	0.00	2,404	239	99.42
14	Total									31,252	3,053	
15	Daniel	Oil	13 mth avg							2,404	235	97.75

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FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide conventional fuel account balances in dollars and quantities for each fuel type for the test year and the two preceeding years. Include Natural Gas even though no inventory is carried. (Give units in Barrels, Tons, or MCF)

Type of Data Shown:

 X Projected Test Year Ended 12/31/2012
 Prior Year Ended 12/31/2011
 Historical Year Ended 12/31/2010

COMPANY: GULF POWER COMPANY

Witness: M. L. Burroughs, R. J. McMillan

DOCKET NO.: 110138-EI

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
				Beginning Inventory			Receipts			Fuel Issued to Generation		
Line No.	Plant	Fuel Type	Month	Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit
1	Scherer	Oil	Dec-11	845	84	99.41	29	4	137.93	29	3	103.45
2	Scherer	Oil	Jan-12	845	85	100.59	29	3	103.45	29	3	103.45
3	Scherer	Oil	Feb-12	845	85	100.59	29	3	103.45	29	3	103.45
4	Scherer	Oil	Mar-12	845	85	100.59	29	3	103.45	29	3	103.45
5	Scherer	Oil	Apr-12	845	85	100.59	29	3	103.45	29	3	103.45
6	Scherer	Oil	May-12	845	85	100.59	29	3	103.45	29	3	103.45
7	Scherer	Oil	Jun-12	845	85	100.59	29	4	137.93	29	3	103.45
8	Scherer	Oil	Jul-12	845	86	101.78	29	3	103.45	29	3	103.45
9	Scherer	Oil	Aug-12	845	86	101.78	29	3	103.45	29	3	103.45
10	Scherer	Oil	Sep-12	845	86	101.78	29	3	103.45	29	3	103.45
11	Scherer	Oil	Oct-12	845	86	101.78	29	3	103.45	29	3	103.45
12	Scherer	Oil	Nov-12	845	86	101.78	0	0	0.00	0	0	0.00
13	Scherer	Oil	Dec-12	845	86	101.78	29	3	103.45	29	3	103.45

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FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide conventional fuel account balances in dollars and quantities for each fuel type for the test year and the two preceeding years. Include Natural Gas even though no inventory is carried. (Give units in Barrels, Tons, or MCF)

Type of Data Shown:

COMPANY: GULF POWER COMPANY

Projected Test Year Ended 12/31/2012
 Prior Year Ended 12/31/2011
 Historical Year Ended 12/31/2010

DOCKET NO.: 110138-EI

Witness: M. L. Burroughs, R. J. McMillan

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
				Fuel Issues (Other)			Adjustments			Ending Inventory		
Line No.	Plant	Fuel Type	Month	Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit
1	Scherer	Oil	Dec-11	0	0	0.00	0	0	0.00	845	85	100.59
2	Scherer	Oil	Jan-12	0	0	0.00	0	0	0.00	845	85	100.59
3	Scherer	Oil	Feb-12	0	0	0.00	0	0	0.00	845	85	100.59
4	Scherer	Oil	Mar-12	0	0	0.00	0	0	0.00	845	85	100.59
5	Scherer	Oil	Apr-12	0	0	0.00	0	0	0.00	845	85	100.59
6	Scherer	Oil	May-12	0	0	0.00	0	0	0.00	845	85	100.59
7	Scherer	Oil	Jun-12	0	0	0.00	0	0	0.00	845	86	101.78
8	Scherer	Oil	Jul-12	0	0	0.00	0	0	0.00	845	86	101.78
9	Scherer	Oil	Aug-12	0	0	0.00	0	0	0.00	845	86	101.78
10	Scherer	Oil	Sep-12	0	0	0.00	0	0	0.00	845	86	101.78
11	Scherer	Oil	Oct-12	0	0	0.00	0	0	0.00	845	86	101.78
12	Scherer	Oil	Nov-12	0	0	0.00	0	0	0.00	845	86	101.78
13	Scherer	Oil	Dec-12	0	0	0.00	0	0	0.00	845	86	101.78
14	Total									10,985	1,112	
15	Scherer	Oil	13 mth avg							845	86	101.78

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FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide conventional fuel account balances in dollars and quantities for each fuel type for the test year and the two preceeding years. Include Natural Gas even though no inventory is carried. (Give units in Barrels, Tons, or MCF)

Type of Data Shown:

COMPANY: GULF POWER COMPANY

Projected Test Year Ended 12/31/2012
 Prior Year Ended 12/31/2011
 Historical Year Ended 12/31/2010

DOCKET NO.: 110138-EI

Witness: M. L. Burroughs, R. J. McMillan

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
				Beginning Inventory			Receipts			Fuel Issued to Generation		
Line No.	Plant	Fuel Type	Month	Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit
1	Crist	Oil	Dec-10	3,813	357	93.63	0	0	0.00	403	38	94.29
2	Crist	Oil	Jan-11	4,286	388	90.53	308	30	97.40	308	28	90.91
3	Crist	Oil	Feb-11	4,286	390	90.99	308	29	94.16	308	28	90.91
4	Crist	Oil	Mar-11	4,286	391	91.23	308	30	97.40	308	28	90.91
5	Crist	Oil	Apr-11	4,286	393	91.69	308	29	94.16	308	28	90.91
6	Crist	Oil	May-11	4,286	394	91.93	308	30	97.40	308	28	90.91
7	Crist	Oil	Jun-11	4,286	396	92.39	308	30	97.40	308	29	94.16
8	Crist	Oil	Jul-11	4,286	397	92.63	308	30	97.40	308	29	94.16
9	Crist	Oil	Aug-11	4,286	398	92.86	308	30	97.40	308	29	94.16
10	Crist	Oil	Sep-11	4,286	399	93.09	308	30	97.40	308	29	94.16
11	Crist	Oil	Oct-11	4,286	400	93.33	175	16	91.43	175	16	91.43
12	Crist	Oil	Nov-11	4,286	400	93.33	175	17	97.14	175	16	91.43
13	Crist	Oil	Dec-11	4,286	401	93.56	308	30	97.40	308	29	94.16

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FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide conventional fuel account balances in dollars and quantities for each fuel type for the test year and the two preceeding years. Include Natural Gas even though no inventory is carried. (Give units in Barrels, Tons, or MCF)

Type of Data Shown:

COMPANY: GULF POWER COMPANY

Projected Test Year Ended 12/31/2012
 Prior Year Ended 12/31/2011
 Historical Year Ended 12/31/2010

DOCKET NO.: 110138-EI

Witness: M. L. Burroughs, R. J. McMillan

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
				Fuel Issues (Other)			Adjustments			Ending Inventory		
Line No.	Plant	Fuel Type	Month	Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit
1	Crist	Oil	Dec-10	0	0	0.00	0	0	0.00	3,410	319	93.55
2	Crist	Oil	Jan-11	0	0	0.00	0	0	0.00	4,286	390	90.99
3	Crist	Oil	Feb-11	0	0	0.00	0	0	0.00	4,286	391	91.23
4	Crist	Oil	Mar-11	0	0	0.00	0	0	0.00	4,286	393	91.69
5	Crist	Oil	Apr-11	0	0	0.00	0	0	0.00	4,286	394	91.93
6	Crist	Oil	May-11	0	0	0.00	0	0	0.00	4,286	396	92.39
7	Crist	Oil	Jun-11	0	0	0.00	0	0	0.00	4,286	397	92.63
8	Crist	Oil	Jul-11	0	0	0.00	0	0	0.00	4,286	398	92.86
9	Crist	Oil	Aug-11	0	0	0.00	0	0	0.00	4,286	399	93.09
10	Crist	Oil	Sep-11	0	0	0.00	0	0	0.00	4,286	400	93.33
11	Crist	Oil	Oct-11	0	0	0.00	0	0	0.00	4,286	400	93.33
12	Crist	Oil	Nov-11	0	0	0.00	0	0	0.00	4,286	401	93.56
13	Crist	Oil	Dec-11	0	0	0.00	0	0	0.00	4,286	402	93.79
14	Total									54,842	5,080	
15	Crist	Oil	13 mth avg							4,219	391	92.68

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FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide conventional fuel account balances in dollars and quantities for each fuel type for the test year and the two preceeding years. Include Natural Gas even though no inventory is carried. (Give units in Barrels, Tons, or MCF)

Type of Data Shown:

COMPANY: GULF POWER COMPANY

Projected Test Year Ended 12/31/2012
 Prior Year Ended 12/31/2011
 Historical Year Ended 12/31/2010

DOCKET NO.: 110138-EI

Witness: M. L. Burroughs, R. J. McMillan

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
				Beginning Inventory			Receipts			Fuel Issued to Generation		
Line No.	Plant	Fuel Type	Month	Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit
1	Smith	Oil	Dec-10	6,012	529	87.99	537	58	108.01	418	43	102.87
2	Smith	Oil	Jan-11	7,619	662	86.89	408	39	95.59	408	38	93.14
3	Smith	Oil	Feb-11	7,619	663	87.02	408	40	98.04	408	39	95.59
4	Smith	Oil	Mar-11	7,619	664	87.15	408	39	95.59	408	39	95.59
5	Smith	Oil	Apr-11	7,619	664	87.15	408	40	98.04	408	39	95.59
6	Smith	Oil	May-11	7,619	665	87.28	408	38	93.14	408	39	95.59
7	Smith	Oil	Jun-11	7,619	664	87.15	408	39	95.59	408	39	95.59
8	Smith	Oil	Jul-11	7,619	664	87.15	408	39	95.59	408	39	95.59
9	Smith	Oil	Aug-11	7,619	664	87.15	408	39	95.59	408	39	95.59
10	Smith	Oil	Sep-11	7,619	664	87.15	408	39	95.59	408	39	95.59
11	Smith	Oil	Oct-11	7,619	664	87.15	408	40	98.04	408	39	95.59
12	Smith	Oil	Nov-11	7,619	665	87.28	408	38	93.14	408	39	95.59
13	Smith	Oil	Dec-11	7,619	664	87.15	408	39	95.59	408	39	95.59

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FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide conventional fuel account balances in dollars and quantities for each fuel type for the test year and the two preceeding years. Include Natural Gas even though no inventory is carried. (Give units in Barrels, Tons, or MCF)

Type of Data Shown:

COMPANY: GULF POWER COMPANY

Projected Test Year Ended 12/31/2012
 Prior Year Ended 12/31/2011
 Historical Year Ended 12/31/2010
 Witness: M. L. Burroughs, R. J. McMillan

DOCKET NO.: 110138-EI

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
				Fuel Issues (Other)			Adjustments			Ending Inventory		
Line No.	Plant	Fuel Type	Month	Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit
1	Smith	Oil	Dec-10	0	0	0.00	0	0	0.00	6,131	544	88.73
2	Smith	Oil	Jan-11	0	0	0.00	0	0	0.00	7,619	663	87.02
3	Smith	Oil	Feb-11	0	0	0.00	0	0	0.00	7,619	664	87.15
4	Smith	Oil	Mar-11	0	0	0.00	0	0	0.00	7,619	664	87.15
5	Smith	Oil	Apr-11	0	0	0.00	0	0	0.00	7,619	665	87.28
6	Smith	Oil	May-11	0	0	0.00	0	0	0.00	7,619	664	87.15
7	Smith	Oil	Jun-11	0	0	0.00	0	0	0.00	7,619	664	87.15
8	Smith	Oil	Jul-11	0	0	0.00	0	0	0.00	7,619	664	87.15
9	Smith	Oil	Aug-11	0	0	0.00	0	0	0.00	7,619	664	87.15
10	Smith	Oil	Sep-11	0	0	0.00	0	0	0.00	7,619	664	87.15
11	Smith	Oil	Oct-11	0	0	0.00	0	0	0.00	7,619	665	87.28
12	Smith	Oil	Nov-11	0	0	0.00	0	0	0.00	7,619	664	87.15
13	Smith	Oil	Dec-11	0	0	0.00	0	0	0.00	7,619	664	87.15
14	Total									97,559	8,513	
15	Smith	Oil	13 mth avg							7,505	655	87.28

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FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide conventional fuel account balances in dollars and quantities for each fuel type for the test year and the two preceeding years. Include Natural Gas even though no inventory is carried. (Give units in Barrels, Tons, or MCF)

Type of Data Shown:

COMPANY: GULF POWER COMPANY

 Projected Test Year Ended 12/31/2012

 X Prior Year Ended 12/31/2011

 Historical Year Ended 12/31/2010

DOCKET NO.: 110138-EI

Witness: M. L. Burroughs, R. J. McMillan

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
				Beginning Inventory			Receipts			Fuel Issued to Generation		
				-----			-----			-----		
Line No.	Plant	Fuel Type	Month	Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit
1	Scholz	Oil	Dec-10	169	17	100.59	0	0	0.00	24	2	83.33
2	Scholz	Oil	Jan-11	357	34	95.24	2	0	96.50	2	0	96.50
3	Scholz	Oil	Feb-11	357	34	95.24	0	0	0.00	0	0	0.00
4	Scholz	Oil	Mar-11	357	34	95.24	2	0	96.50	2	0	96.50
5	Scholz	Oil	Apr-11	357	34	95.24	2	0	96.50	2	0	96.50
6	Scholz	Oil	May-11	357	34	95.24	2	0	96.50	2	0	96.50
7	Scholz	Oil	Jun-11	357	34	95.24	2	0	96.50	2	0	96.50
8	Scholz	Oil	Jul-11	357	34	95.24	2	0	96.50	2	0	96.50
9	Scholz	Oil	Aug-11	357	34	95.24	2	0	97.00	2	0	97.00
10	Scholz	Oil	Sep-11	357	34	95.24	2	0	97.00	2	0	97.00
11	Scholz	Oil	Oct-11	357	34	95.24	2	0	97.00	2	0	97.00
12	Scholz	Oil	Nov-11	357	34	95.24	2	0	97.00	2	0	97.00
13	Scholz	Oil	Dec-11	357	34	95.24	2	0	97.00	359	34	94.71

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FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide conventional fuel account balances in dollars and quantities for each fuel type for the test year and the two preceeding years. Include Natural Gas even though no inventory is carried. (Give units in Barrels, Tons, or MCF)

Type of Data Shown:

COMPANY: GULF POWER COMPANY

Projected Test Year Ended 12/31/2012
 Prior Year Ended 12/31/2011
 Historical Year Ended 12/31/2010
 Witness: M. L. Burroughs, R. J. McMillan

DOCKET NO.: 110138-EI

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
				Fuel Issues (Other)			Adjustments			Ending Inventory		
Line No.	Plant	Fuel Type	Month	Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit
1	Scholz	Oil	Dec-10	0	0	0.00	0	0	0.00	145	15	103.45
2	Scholz	Oil	Jan-11	0	0	0.00	0	0	0.00	357	34	95.24
3	Scholz	Oil	Feb-11	0	0	0.00	0	0	0.00	357	34	95.24
4	Scholz	Oil	Mar-11	0	0	0.00	0	0	0.00	357	34	95.24
5	Scholz	Oil	Apr-11	0	0	0.00	0	0	0.00	357	34	95.24
6	Scholz	Oil	May-11	0	0	0.00	0	0	0.00	357	34	95.24
7	Scholz	Oil	Jun-11	0	0	0.00	0	0	0.00	357	34	95.24
8	Scholz	Oil	Jul-11	0	0	0.00	0	0	0.00	357	34	95.24
9	Scholz	Oil	Aug-11	0	0	0.00	0	0	0.00	357	34	95.24
10	Scholz	Oil	Sep-11	0	0	0.00	0	0	0.00	357	34	95.24
11	Scholz	Oil	Oct-11	0	0	0.00	0	0	0.00	357	34	95.24
12	Scholz	Oil	Nov-11	0	0	0.00	0	0	0.00	357	34	95.24
13	Scholz	Oil	Dec-11	0	0	0.00	0	0	0.00	0	0	0.00
14	Total									4,072	389	
15	Scholz	Oil	13 mth avg							313	30	95.85

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FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide conventional fuel account balances in dollars and quantities for each fuel type for the test year and the two preceeding years. Include Natural Gas even though no inventory is carried. (Give units in Barrels, Tons, or MCF)

Type of Data Shown:

COMPANY: GULF POWER COMPANY

 Projected Test Year Ended 12/31/2012
 X Prior Year Ended 12/31/2011
 Historical Year Ended 12/31/2010

DOCKET NO.: 110138-EI

Witness: M. L. Burroughs, R. J. McMillan

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
				Beginning Inventory			Receipts			Fuel Issued to Generation		
Line No.	Plant	Fuel Type	Month	Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit
1	Daniel	Oil	Dec-10	2,699	255	94.48	0	0	0.00	703	66	93.88
2	Daniel	Oil	Jan-11	2,404	214	89.02	235	23	97.87	235	21	89.36
3	Daniel	Oil	Feb-11	2,404	216	89.85	235	22	93.62	235	21	89.36
4	Daniel	Oil	Mar-11	2,404	217	90.27	511	49	95.89	511	47	91.98
5	Daniel	Oil	Apr-11	2,404	219	91.10	511	49	95.89	511	47	91.98
6	Daniel	Oil	May-11	2,404	221	91.93	511	49	95.89	511	47	91.98
7	Daniel	Oil	Jun-11	2,404	223	92.76	511	49	95.89	511	48	93.93
8	Daniel	Oil	Jul-11	2,404	224	93.18	511	49	95.89	511	48	93.93
9	Daniel	Oil	Aug-11	2,404	225	93.59	511	49	95.89	511	48	93.93
10	Daniel	Oil	Sep-11	2,404	226	94.01	511	49	95.89	511	48	93.93
11	Daniel	Oil	Oct-11	2,404	227	94.43	511	48	93.93	511	48	93.93
12	Daniel	Oil	Nov-11	2,404	227	94.43	511	49	95.89	511	48	93.93
13	Daniel	Oil	Dec-11	2,404	228	94.84	511	48	93.93	511	48	93.93

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FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide conventional fuel account balances in dollars and quantities for each fuel type for the test year and the two preceeding years. Include Natural Gas even though no inventory is carried. (Give units in Barrels, Tons, or MCF)

Type of Data Shown:

COMPANY: GULF POWER COMPANY

 Projected Test Year Ended 12/31/2012

 X Prior Year Ended 12/31/2011

 Historical Year Ended 12/31/2010

DOCKET NO.: 110138-EI

Witness: M. L. Burroughs, R. J. McMillan

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(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
				Fuel Issues (Other)			Adjustments			Ending Inventory		
Line No.	Plant	Fuel Type	Month	Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit
1	Daniel	Oil	Dec-10	0	0	0.00	0	0	0.00	1,996	189	94.69
2	Daniel	Oil	Jan-11	0	0	0.00	0	0	0.00	2,404	216	89.85
3	Daniel	Oil	Feb-11	0	0	0.00	0	0	0.00	2,404	217	90.27
4	Daniel	Oil	Mar-11	0	0	0.00	0	0	0.00	2,404	219	91.10
5	Daniel	Oil	Apr-11	0	0	0.00	0	0	0.00	2,404	221	91.93
6	Daniel	Oil	May-11	0	0	0.00	0	0	0.00	2,404	223	92.76
7	Daniel	Oil	Jun-11	0	0	0.00	0	0	0.00	2,404	224	93.18
8	Daniel	Oil	Jul-11	0	0	0.00	0	0	0.00	2,404	225	93.59
9	Daniel	Oil	Aug-11	0	0	0.00	0	0	0.00	2,404	226	94.01
10	Daniel	Oil	Sep-11	0	0	0.00	0	0	0.00	2,404	227	94.43
11	Daniel	Oil	Oct-11	0	0	0.00	0	0	0.00	2,404	227	94.43
12	Daniel	Oil	Nov-11	0	0	0.00	0	0	0.00	2,404	228	94.84
13	Daniel	Oil	Dec-11	0	0	0.00	0	0	0.00	2,404	228	94.84
14	Total									30,844	2,870	
15	Daniel	Oil	13 mth avg							2,373	221	93.13

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide conventional fuel account balances in dollars and quantities for each fuel type for the test year and the two preceeding years. Include Natural Gas even though no inventory is carried. (Give units in Barrels, Tons, or MCF)

Type of Data Shown:

COMPANY: GULF POWER COMPANY

 Projected Test Year Ended 12/31/2012
 X Prior Year Ended 12/31/2011
 Historical Year Ended 12/31/2010

DOCKET NO.: 110138-EI

Witness: M. L. Burroughs, R. J. McMillan

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
				Beginning Inventory			Receipts			Fuel Issued to Generation		
Line No.	Plant	Fuel Type	Month	Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit
1	Scherer	Oil	Dec-10	1,218	115	94.42	269	30	111.52	735	73	99.32
2	Scherer	Oil	Jan-11	1,003	100	99.70	0	0	0.00	29	3	103.45
3	Scherer	Oil	Feb-11	974	97	99.59	0	0	0.00	29	3	103.45
4	Scherer	Oil	Mar-11	945	94	99.47	0	0	0.00	29	3	103.45
5	Scherer	Oil	Apr-11	916	91	99.34	0	0	0.00	29	3	103.45
6	Scherer	Oil	May-11	887	88	99.21	0	0	0.00	29	3	103.45
7	Scherer	Oil	Jun-11	858	85	99.07	16	2	125.00	29	3	103.45
8	Scherer	Oil	Jul-11	845	84	99.41	29	3	103.45	29	3	103.45
9	Scherer	Oil	Aug-11	845	84	99.41	29	3	103.45	29	3	103.45
10	Scherer	Oil	Sep-11	845	84	99.41	29	3	103.45	29	3	103.45
11	Scherer	Oil	Oct-11	845	84	99.41	29	3	103.45	29	3	103.45
12	Scherer	Oil	Nov-11	845	84	99.41	29	3	103.45	29	3	103.45
13	Scherer	Oil	Dec-11	845	84	99.41	29	4	137.93	29	3	103.45

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FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide conventional fuel account balances in dollars and quantities for each fuel type for the test year and the two preceeding years. Include Natural Gas even though no inventory is carried. (Give units in Barrels, Tons, or MCF)

Type of Data Shown:

COMPANY: GULF POWER COMPANY

Projected Test Year Ended 12/31/2012
 Prior Year Ended 12/31/2011
 Historical Year Ended 12/31/2010

DOCKET NO.: 110138-EI

Witness: M. L. Burroughs, R. J. McMillan

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
				Fuel Issues (Other)			Adjustments			Ending Inventory		
Line No.	Plant	Fuel Type	Month	Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit
1	Scherer	Oil	Dec-10	-4	0	0.00	492	49	99.59	1,248	121	96.96
2	Scherer	Oil	Jan-11	0	0	0.00	0	0	0.00	974	97	99.59
3	Scherer	Oil	Feb-11	0	0	0.00	0	0	0.00	945	94	99.47
4	Scherer	Oil	Mar-11	0	0	0.00	0	0	0.00	916	91	99.34
5	Scherer	Oil	Apr-11	0	0	0.00	0	0	0.00	887	88	99.21
6	Scherer	Oil	May-11	0	0	0.00	0	0	0.00	858	85	99.07
7	Scherer	Oil	Jun-11	0	0	0.00	0	0	0.00	845	84	99.41
8	Scherer	Oil	Jul-11	0	0	0.00	0	0	0.00	845	84	99.41
9	Scherer	Oil	Aug-11	0	0	0.00	0	0	0.00	845	84	99.41
10	Scherer	Oil	Sep-11	0	0	0.00	0	0	0.00	845	84	99.41
11	Scherer	Oil	Oct-11	0	0	0.00	0	0	0.00	845	84	99.41
12	Scherer	Oil	Nov-11	0	0	0.00	0	0	0.00	845	84	99.41
13	Scherer	Oil	Dec-11	0	0	0.00	0	0	0.00	845	85	100.59
14	Total									11,743	1,165	
15	Scherer	Oil	13 mth avg							903	90	99.67

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FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide conventional fuel account balances in dollars and quantities for each fuel type for the test year and the two preceeding years. Include Natural Gas even though no inventory is carried. (Give units in Barrels, Tons, or MCF)

Type of Data Shown:

COMPANY: GULF POWER COMPANY

Projected Test Year Ended 12/31/2012
 Prior Year Ended 12/31/2011
 Historical Year Ended 12/31/2010

DOCKET NO.: 110138-EI

Witness: M. L. Burroughs, R. J. McMillan

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
				Beginning Inventory			Receipts			Fuel Issued to Generation		
Line No.	Plant	Fuel Type	Month	Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit
1	Crist	Oil	Dec-09	3,011	254	84.36	1,431	122	85.26	907	77	84.90
2	Crist	Oil	Jan-10	3,535	299	84.58	0	0	0.00	980	83	84.69
3	Crist	Oil	Feb-10	2,555	216	84.54	1,796	151	84.08	762	64	83.99
4	Crist	Oil	Mar-10	3,589	303	84.42	0	3	0.00	329	28	85.11
5	Crist	Oil	Apr-10	3,260	278	85.28	1,066	106	99.44	102	9	88.24
6	Crist	Oil	May-10	4,224	375	88.78	0	0	0.00	54	5	92.59
7	Crist	Oil	Jun-10	4,170	370	88.73	0	0	0.00	396	35	88.38
8	Crist	Oil	Jul-10	3,774	335	88.77	0	0	0.00	215	19	88.37
9	Crist	Oil	Aug-10	3,559	316	88.79	0	0	0.00	1,571	140	89.12
10	Crist	Oil	Sep-10	1,988	177	89.03	2,296	208	90.59	1,007	91	90.37
11	Crist	Oil	Oct-10	2,732	246	90.04	0	0	0.00	94	9	95.74
12	Crist	Oil	Nov-10	2,638	237	89.84	1,606	160	99.63	431	40	92.81
13	Crist	Oil	Dec-10	3,813	357	93.63	0	0	0.00	403	38	94.29

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FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide conventional fuel account balances in dollars and quantities for each fuel type for the test year and the two preceeding years. Include Natural Gas even though no inventory is carried. (Give units in Barrels, Tons, or MCF)

Type of Data Shown:

COMPANY: GULF POWER COMPANY

Projected Test Year Ended 12/31/2012

Prior Year Ended 12/31/2011

Historical Year Ended 12/31/2010

DOCKET NO.: 110138-EI

Witness: M. L. Burroughs, R. J. McMillan

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
				Fuel Issues (Other)			Adjustments			Ending Inventory		
Line No.	Plant	Fuel Type	Month	Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit
1	Crist	Oil	Dec-09	0	0	0.00	0	0	0.00	3,535	299	84.58
2	Crist	Oil	Jan-10	0	0	0.00	0	0	0.00	2,555	216	84.54
3	Crist	Oil	Feb-10	0	0	0.00	0	0	0.00	3,589	303	84.42
4	Crist	Oil	Mar-10	0	0	0.00	0	0	0.00	3,260	278	85.28
5	Crist	Oil	Apr-10	0	0	0.00	0	0	0.00	4,224	375	88.78
6	Crist	Oil	May-10	0	0	0.00	0	0	0.00	4,170	370	88.73
7	Crist	Oil	Jun-10	0	0	0.00	0	0	0.00	3,774	335	88.77
8	Crist	Oil	Jul-10	0	0	0.00	0	0	0.00	3,559	316	88.79
9	Crist	Oil	Aug-10	0	0	0.00	0	0	0.00	1,988	176	88.53
10	Crist	Oil	Sep-10	545	48	88.07	0	0	0.00	2,732	246	90.04
11	Crist	Oil	Oct-10	0	0	0.00	0	0	0.00	2,638	237	89.84
12	Crist	Oil	Nov-10	0	0	0.00	0	0	0.00	3,813	357	93.63
13	Crist	Oil	Dec-10	0	0	0.00	0	0	0.00	3,410	319	93.55
14	Total									43,247	3,827	
15	Crist	Oil	13 mth avg							3,327	294	88.37

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FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide conventional fuel account balances in dollars and quantities for each fuel type for the test year and the two preceding years. Include Natural Gas even though no inventory is carried. (Give units in Barrels, Tons, or MCF)

Type of Data Shown:

Projected Test Year Ended 12/31/2012

Prior Year Ended 12/31/2011

Historical Year Ended 12/31/2010

Witness: M. L. Burroughs, R. J. McMillan

COMPANY: GULF POWER COMPANY

DOCKET NO.: 110138-EI

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
				Beginning Inventory			Receipts			Fuel Issued to Generation		
Line No.	Plant	Fuel Type	Month	Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit
1	Smith	Oil	Dec-09	5,457	450	82.46	1,431	122	85.26	1,393	118	84.71
2	Smith	Oil	Jan-10	5,495	454	82.62	359	40	111.42	1,062	97	91.34
3	Smith	Oil	Feb-10	4,792	397	82.85	716	61	85.20	972	83	85.39
4	Smith	Oil	Mar-10	4,536	375	82.67	1,077	100	92.85	349	32	91.69
5	Smith	Oil	Apr-10	5,264	443	84.16	1,243	124	99.76	1,200	115	95.83
6	Smith	Oil	May-10	5,307	452	85.17	709	67	94.50	475	47	98.95
7	Smith	Oil	Jun-10	5,541	472	85.18	353	32	90.65	405	37	91.36
8	Smith	Oil	Jul-10	5,489	467	85.08	177	16	90.40	231	22	95.24
9	Smith	Oil	Aug-10	5,435	461	84.82	353	33	93.48	428	39	91.12
10	Smith	Oil	Sep-10	5,360	455	84.89	177	16	90.40	146	14	95.89
11	Smith	Oil	Oct-10	5,125	435	84.88	1,241	124	99.92	129	12	93.02
12	Smith	Oil	Nov-10	6,237	547	87.70	711	75	105.49	936	93	99.36
13	Smith	Oil	Dec-10	6,012	529	87.99	537	58	108.01	418	43	102.87

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FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide conventional fuel account balances in dollars and quantities for each fuel type for the test year and the two preceeding years. Include Natural Gas even though no inventory is carried. (Give units in Barrels, Tons, or MCF)

Type of Data Shown:

Projected Test Year Ended 12/31/2012

Prior Year Ended 12/31/2011

Historical Year Ended 12/31/2010

Witness: M. L. Burroughs, R. J. McMillan

COMPANY: GULF POWER COMPANY

DOCKET NO.: 110138-EI

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(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
				Fuel Issues (Other)			Adjustments			Ending Inventory		
Line No.	Plant	Fuel Type	Month	Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit
1	Smith	Oil	Dec-09	0	0	0.00	0	0	0.00	5,495	454	82.62
2	Smith	Oil	Jan-10	0	0	0.00	0	0	0.00	4,792	397	82.85
3	Smith	Oil	Feb-10	0	0	0.00	0	0	0.00	4,536	375	82.67
4	Smith	Oil	Mar-10	0	0	0.00	0	0	0.00	5,264	443	84.16
5	Smith	Oil	Apr-10	0	0	0.00	0	0	0.00	5,307	452	85.17
6	Smith	Oil	May-10	0	0	0.00	0	0	0.00	5,541	472	85.18
7	Smith	Oil	Jun-10	0	0	0.00	0	0	0.00	5,489	467	85.08
8	Smith	Oil	Jul-10	0	0	0.00	0	0	0.00	5,435	461	84.82
9	Smith	Oil	Aug-10	0	0	0.00	0	0	0.00	5,360	455	84.89
10	Smith	Oil	Sep-10	0	0	0.00	-266	-22	82.71	5,125	435	84.88
11	Smith	Oil	Oct-10	0	0	0.00	0	0	0.00	6,237	547	87.70
12	Smith	Oil	Nov-10	0	0	0.00	0	0	0.00	6,012	529	87.99
13	Smith	Oil	Dec-10	0	0	0.00	0	0	0.00	6,131	544	88.73
14	Total									70,724	6,031	
15	Smith	Oil	13 mth avg							5,440	464	85.29

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide conventional fuel account balances in dollars and quantities for each fuel type for the test year and the two preceding years. Include Natural Gas even though no inventory is carried. (Give units in Barrels, Tons, or MCF)

Type of Data Shown:
 _____ Projected Test Year Ended 12/31/2012
 _____ Prior Year Ended 12/31/2011
 X Historical Year Ended 12/31/2010
 Witness: M. L. Burroughs, R. J. McMillan

COMPANY: GULF POWER COMPANY

DOCKET NO.: 110138-EI

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
				Beginning Inventory			Receipts			Fuel Issued to Generation		
Line No.	Plant	Fuel Type	Month	Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit
1	Scholz	Oil	Dec-09	328	34	103.66	0	0	0.00	0	0	0.00
2	Scholz	Oil	Jan-10	328	34	103.66	0	0	0.00	63	6	95.24
3	Scholz	Oil	Feb-10	265	28	105.66	0	0	0.00	26	3	115.38
4	Scholz	Oil	Mar-10	239	25	104.60	0	0	0.00	16	2	125.00
5	Scholz	Oil	Apr-10	218	22	100.92	0	0	0.00	21	2	95.24
6	Scholz	Oil	May-10	197	20	101.52	0	0	0.00	13	1	76.92
7	Scholz	Oil	Jun-10	184	19	103.26	177	17	96.05	26	3	115.38
8	Scholz	Oil	Jul-10	335	33	98.51	0	0	0.00	55	5	90.91
9	Scholz	Oil	Aug-10	280	28	100.00	0	0	0.00	51	5	98.04
10	Scholz	Oil	Sep-10	229	23	100.44	0	0	0.00	10	1	100.00
11	Scholz	Oil	Oct-10	176	17	96.59	0	0	0.00	3	0	0.00
12	Scholz	Oil	Nov-10	173	17	98.27	0	0	0.00	4	0	0.00
13	Scholz	Oil	Dec-10	169	17	100.59	0	0	0.00	24	2	83.33

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FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide conventional fuel account balances in dollars and quantities for each fuel type for the test year and the two preceeding years. Include Natural Gas even though no inventory is carried. (Give units in Barrels, Tons, or MCF)

Type of Data Shown:
 _____ Projected Test Year Ended 12/31/2012
 _____ Prior Year Ended 12/31/2011
 X Historical Year Ended 12/31/2010
 Witness: M. L. Burroughs, R. J. McMillan

COMPANY: GULF POWER COMPANY

DOCKET NO.: 110138-EI

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(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
				Fuel Issues (Other)			Adjustments			Ending Inventory		
Line No.	Plant	Fuel Type	Month	Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit
1	Scholz	Oil	Dec-09	0	0	0.00	0	0	0.00	328	34	103.66
2	Scholz	Oil	Jan-10	0	0	0.00	0	0	0.00	265	28	105.66
3	Scholz	Oil	Feb-10	0	0	0.00	0	0	0.00	239	25	104.60
4	Scholz	Oil	Mar-10	0	0	0.00	(5)	(1)	200.00	218	22	100.92
5	Scholz	Oil	Apr-10	0	0	0.00	0	0	0.00	197	20	101.52
6	Scholz	Oil	May-10	0	0	0.00	0	0	0.00	184	19	103.26
7	Scholz	Oil	Jun-10	0	0	0.00	0	0	0.00	335	33	98.51
8	Scholz	Oil	Jul-10	0	0	0.00	0	0	0.00	280	28	100.00
9	Scholz	Oil	Aug-10	0	0	0.00	0	0	0.00	229	23	100.44
10	Scholz	Oil	Sep-10	43	5	116.28	0	0	0.00	176	17	96.59
11	Scholz	Oil	Oct-10	0	0	0.00	0	0	0.00	173	17	98.27
12	Scholz	Oil	Nov-10	0	0	0.00	0	0	0.00	169	17	100.59
13	Scholz	Oil	Dec-10	0	0	0.00	0	0	0.00	145	15	103.45
14	Total									2,938	298	
15	Scholz	Oil	13 mth avg							226	23	101.77

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide conventional fuel account balances in dollars and quantities for each fuel type for the test year and the two preceeding years. Include Natural Gas even though no inventory is carried. (Give units in Barrels, Tons, or MCF)

COMPANY: GULF POWER COMPANY

DOCKET NO.: 110138-EI

Type of Data Shown:

Projected Test Year Ended 12/31/2012
 Prior Year Ended 12/31/2011
 Historical Year Ended 12/31/2010
 Witness: M. L. Burroughs, R. J. McMillan

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(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
				Beginning Inventory			Receipts			Fuel Issued to Generation		
Line No.	Plant	Fuel Type	Month	Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit
1	Daniel	Oil	Dec-09	1,836	137	74.62	1,590	139	87.42	552	45	81.52
2	Daniel	Oil	Jan-10	2,874	231	80.38	0	0	0.00	557	45	80.79
3	Daniel	Oil	Feb-10	2,317	186	80.28	442	39	88.24	84	7	83.33
4	Daniel	Oil	Mar-10	2,675	218	81.50	0	0	0.00	436	36	82.57
5	Daniel	Oil	Apr-10	2,239	182	81.29	1,063	105	98.78	851	74	86.96
6	Daniel	Oil	May-10	2,451	213	86.90	87	7	80.46	486	42	86.42
7	Daniel	Oil	Jun-10	2,052	178	86.74	701	63	89.87	329	29	88.15
8	Daniel	Oil	Jul-10	2,424	212	87.46	0	0	0.00	144	13	90.28
9	Daniel	Oil	Aug-10	2,280	199	87.28	440	50	113.64	70	6	85.71
10	Daniel	Oil	Sep-10	2,650	243	91.70	0	0	0.00	135	12	88.89
11	Daniel	Oil	Oct-10	2,515	231	91.85	0	0	0.00	421	38	90.26
12	Daniel	Oil	Nov-10	2,094	193	92.17	621	64	103.06	16	2	125.00
13	Daniel	Oil	Dec-10	2,699	255	94.48	0	0	0.00	703	66	93.88

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide conventional fuel account balances in dollars and quantities for each fuel type for the test year and the two preceeding years. Include Natural Gas even though no inventory is carried. (Give units in Barrels, Tons, or MCF)

Type of Data Shown:

COMPANY: GULF POWER COMPANY

Projected Test Year Ended 12/31/2012
 Prior Year Ended 12/31/2011
 Historical Year Ended 12/31/2010

DOCKET NO.: 110138-EI

Witness: M. L. Burroughs, R. J. McMillan

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(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
				Fuel Issues (Other)			Adjustments			Ending Inventory		
Line No.	Plant	Fuel Type	Month	Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit
1	Daniel	Oil	Dec-09	0	0	0.00	0	0	0.00	2,874	231	80.38
2	Daniel	Oil	Jan-10	0	0	0.00	0	0	0.00	2,317	186	80.28
3	Daniel	Oil	Feb-10	0	0	0.00	0	0	0.00	2,675	218	81.50
4	Daniel	Oil	Mar-10	0	0	0.00	0	0	0.00	2,239	182	81.29
5	Daniel	Oil	Apr-10	0	0	0.00	0	0	0.00	2,451	213	86.90
6	Daniel	Oil	May-10	0	0	0.00	0	0	0.00	2,052	178	86.74
7	Daniel	Oil	Jun-10	0	0	0.00	0	0	0.00	2,424	212	87.46
8	Daniel	Oil	Jul-10	0	0	0.00	0	0	0.00	2,280	199	87.28
9	Daniel	Oil	Aug-10	0	0	0.00	0	0	0.00	2,650	243	91.70
10	Daniel	Oil	Sep-10	0	0	0.00	0	0	0.00	2,515	231	91.85
11	Daniel	Oil	Oct-10	0	0	0.00	0	0	0.00	2,094	193	92.17
12	Daniel	Oil	Nov-10	0	0	0.00	0	0	0.00	2,699	255	94.48
13	Daniel	Oil	Dec-10	0	0	0.00	0	0	0.00	1,996	189	94.69
14	Total									31,266	2,730	
15	Daniel	Oil	13 mth avg							2,405	210	87.32

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide conventional fuel account balances in dollars and quantities for each fuel type for the test year and the two preceeding years. Include Natural Gas even though no inventory is carried. (Give units in Barrels, Tons, or MCF)

COMPANY: GULF POWER COMPANY

DOCKET NO.: 110138-EI

Type of Data Shown:
 _____ Projected Test Year Ended 12/31/2012
 _____ Prior Year Ended 12/31/2011
 X Historical Year Ended 12/31/2010
 Witness: M. L. Burroughs, R. J. McMillan

150

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
				Beginning Inventory			Receipts			Fuel Issued to Generation		
Line No.	Plant	Fuel Type	Month	Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit
1	Scherer	Oil	Dec-09	1,069	92	86.06	291	27	92.78	91	8	87.91
2	Scherer	Oil	Jan-10	1,200	105	87.50	101	9	89.11	102	9	88.24
3	Scherer	Oil	Feb-10	1,213	106	87.39	202	16	79.21	108	9	83.33
4	Scherer	Oil	Mar-10	1,316	114	86.63	78	10	128.21	87	8	91.95
5	Scherer	Oil	Apr-10	1,175	105	89.36	201	21	104.48	59	5	84.75
6	Scherer	Oil	May-10	1,189	109	91.67	133	12	90.23	235	22	93.62
7	Scherer	Oil	Jun-10	1,148	105	91.46	44	4	90.91	77	7	90.91
8	Scherer	Oil	Jul-10	1,142	104	91.07	66	7	106.06	85	8	94.12
9	Scherer	Oil	Aug-10	1,094	100	91.41	66	6	90.91	93	9	96.77
10	Scherer	Oil	Sep-10	1,062	97	91.34	133	13	97.74	51	5	98.04
11	Scherer	Oil	Oct-10	1,087	100	92.00	133	14	105.26	0	0	0.00
12	Scherer	Oil	Nov-10	1,132	106	93.64	134	14	104.48	0	0	0.00
13	Scherer	Oil	Dec-10	1,218	115	94.42	269	30	111.52	735	73	99.32

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide conventional fuel account balances in dollars and quantities for each fuel type for the test year and the two preceeding years. Include Natural Gas even though no inventory is carried. (Give units in Barrels, Tons, or MCF)

COMPANY: GULF POWER COMPANY

DOCKET NO.: 110138-EI

Type of Data Shown:

Projected Test Year Ended 12/31/2012
 Prior Year Ended 12/31/2011
 Historical Year Ended 12/31/2010

Witness: M. L. Burroughs, R. J. McMillan

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(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
				Fuel Issues (Other)			Adjustments			Ending Inventory		
Line No.	Plant	Fuel Type	Month	Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit
1	Scherer	Oil	Dec-09	-14	-1	71.43	-83	-7	84.34	1,200	105	87.50
2	Scherer	Oil	Jan-10	0	0	0.00	14	1	71.43	1,213	106	87.39
3	Scherer	Oil	Feb-10	0	0	0.00	9	1	111.11	1,316	114	86.63
4	Scherer	Oil	Mar-10	-60	-5	83.33	-192	-16	83.33	1,175	105	89.36
5	Scherer	Oil	Apr-10	0	0	0.00	-128	-12	93.75	1,189	109	91.67
6	Scherer	Oil	May-10	0	0	0.00	61	6	98.36	1,148	105	91.46
7	Scherer	Oil	Jun-10	-48	-4	83.33	-21	-2	95.24	1,142	104	91.07
8	Scherer	Oil	Jul-10	0	0	0.00	-29	-3	103.45	1,094	100	91.41
9	Scherer	Oil	Aug-10	0	0	0.00	-5	0	0.00	1,062	97	91.34
10	Scherer	Oil	Sep-10	2	0	0.00	-55	-5	90.91	1,087	100	92.00
11	Scherer	Oil	Oct-10	0	0	0.00	-88	-8	90.91	1,132	106	93.64
12	Scherer	Oil	Nov-10	0	0	0.00	-48	-5	104.17	1,218	115	94.42
13	Scherer	Oil	Dec-10	-4	0	0.00	492	49	99.59	1,248	121	96.96
14	Total									15,224	1,387	
15	Scherer	Oil	13 mth avg							1,171	107	91.37

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide conventional fuel account balances in dollars and quantities for each fuel type for the test year and the two preceeding years. Include Natural Gas even though no inventory is carried. (Give units in Barrels, Tons, or MCF)

Type of Data Shown:

 X Projected Test Year Ended 12/31/2012
 Prior Year Ended 12/31/2011
 Historical Year Ended 12/31/2010

COMPANY: GULF POWER COMPANY

DOCKET NO.: 110138-EI

Witness: M. L. Burroughs, R. J. McMillan

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
				Beginning Inventory			Receipts			Fuel Issued to Generation		
				-----			-----			-----		
Line No.	Plant	Fuel Type	Month	Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit
1	Cent. AL	CT Oil	Dec-11	28,571	1,652	57.82	0	0	0.00	0	0	0.00
2	Cent. AL	CT Oil	Jan-12	28,571	1,652	57.82	0	0	0.00	0	0	0.00
3	Cent. AL	CT Oil	Feb-12	28,571	1,652	57.82	0	0	0.00	0	0	0.00
4	Cent. AL	CT Oil	Mar-12	28,571	1,652	57.82	0	0	0.00	0	0	0.00
5	Cent. AL	CT Oil	Apr-12	28,571	1,652	57.82	0	0	0.00	0	0	0.00
6	Cent. AL	CT Oil	May-12	28,571	1,652	57.82	0	0	0.00	0	0	0.00
7	Cent. AL	CT Oil	Jun-12	28,571	1,652	57.82	0	0	0.00	0	0	0.00
8	Cent. AL	CT Oil	Jul-12	28,571	1,652	57.82	0	0	0.00	0	0	0.00
9	Cent. AL	CT Oil	Aug-12	28,571	1,652	57.82	0	0	0.00	0	0	0.00
10	Cent. AL	CT Oil	Sep-12	28,571	1,652	57.82	0	0	0.00	0	0	0.00
11	Cent. AL	CT Oil	Oct-12	28,571	1,652	57.82	0	0	0.00	0	0	0.00
12	Cent. AL	CT Oil	Nov-12	28,571	1,652	57.82	0	0	0.00	0	0	0.00
13	Cent. AL	CT Oil	Dec-12	28,571	1,652	57.82	0	0	0.00	0	0	0.00

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14 Note: Gulf provides the fuel to operate these units per the Purchase Power Agreement.

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide conventional fuel account balances in dollars and quantities for each fuel type for the test year and the two preceeding years. Include Natural Gas even though no inventory is carried. (Give units in Barrels, Tons, or MCF)

Type of Data Shown:
 Projected Test Year Ended 12/31/2012
 Prior Year Ended 12/31/2011
 Historical Year Ended 12/31/2010
 Witness: M. L. Burroughs, R. J. McMillan

COMPANY: GULF POWER COMPANY

DOCKET NO.: 110138-EI

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
				Fuel Issues (Other)			Adjustments			Ending Inventory		
Line No.	Plant	Fuel Type	Month	Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit
1	Cent. AL	CT Oil	Dec-11	0	0	0.00	0	0	0.00	28,571	1,652	57.82
2	Cent. AL	CT Oil	Jan-12	0	0	0.00	0	0	0.00	28,571	1,652	57.82
3	Cent. AL	CT Oil	Feb-12	0	0	0.00	0	0	0.00	28,571	1,652	57.82
4	Cent. AL	CT Oil	Mar-12	0	0	0.00	0	0	0.00	28,571	1,652	57.82
5	Cent. AL	CT Oil	Apr-12	0	0	0.00	0	0	0.00	28,571	1,652	57.82
6	Cent. AL	CT Oil	May-12	0	0	0.00	0	0	0.00	28,571	1,652	57.82
7	Cent. AL	CT Oil	Jun-12	0	0	0.00	0	0	0.00	28,571	1,652	57.82
8	Cent. AL	CT Oil	Jul-12	0	0	0.00	0	0	0.00	28,571	1,652	57.82
9	Cent. AL	CT Oil	Aug-12	0	0	0.00	0	0	0.00	28,571	1,652	57.82
10	Cent. AL	CT Oil	Sep-12	0	0	0.00	0	0	0.00	28,571	1,652	57.82
11	Cent. AL	CT Oil	Oct-12	0	0	0.00	0	0	0.00	28,571	1,652	57.82
12	Cent. AL	CT Oil	Nov-12	0	0	0.00	0	0	0.00	28,571	1,652	57.82
13	Cent. AL	CT Oil	Dec-12	0	0	0.00	0	0	0.00	28,571	1,652	57.82
14	Total									371,423	21,476	
15	Cent. AL	CT Oil	13 mth avg							28,571	1,652	57.82

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16 Note: Gulf provides the fuel to operate these units per the Purchase Power Agreement.

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide conventional fuel account balances in dollars and quantities for each fuel type for the test year and the two preceeding years. Include Natural Gas even though no inventory is carried. (Give units in Barrels, Tons, or MCF)

Type of Data Shown:

 X Projected Test Year Ended 12/31/2012
 Prior Year Ended 12/31/2011
 Historical Year Ended 12/31/2010

COMPANY: GULF POWER COMPANY

DOCKET NO.: 110138-EI

Witness: M. L. Burroughs, R. J. McMillan

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
				Beginning Inventory			Receipts			Fuel Issued to Generation		
				-----			-----			-----		
Line No.	Plant	Fuel Type	Month	Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit
1	Baconton	CT Oil	Dec-11	6,970	403	57.82	0	0	0.00	0	0	0.00
2	Baconton	CT Oil	Jan-12	6,970	403	57.82	0	0	0.00	0	0	0.00
3	Baconton	CT Oil	Feb-12	6,970	403	57.82	0	0	0.00	0	0	0.00
4	Baconton	CT Oil	Mar-12	6,970	403	57.82	0	0	0.00	0	0	0.00
5	Baconton	CT Oil	Apr-12	6,970	403	57.82	0	0	0.00	0	0	0.00
6	Baconton	CT Oil	May-12	6,970	403	57.82	0	0	0.00	0	0	0.00
7	Baconton	CT Oil	Jun-12	6,970	403	57.82	0	0	0.00	0	0	0.00
8	Baconton	CT Oil	Jul-12	6,970	403	57.82	0	0	0.00	0	0	0.00
9	Baconton	CT Oil	Aug-12	6,970	403	57.82	0	0	0.00	0	0	0.00
10	Baconton	CT Oil	Sep-12	6,970	403	57.82	0	0	0.00	0	0	0.00
11	Baconton	CT Oil	Oct-12	6,970	403	57.82	0	0	0.00	0	0	0.00
12	Baconton	CT Oil	Nov-12	6,970	403	57.82	0	0	0.00	0	0	0.00
13	Baconton	CT Oil	Dec-12	6,970	403	57.82	0	0	0.00	0	0	0.00

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14 Note: Gulf provides the fuel to operate these units per the Purchase Power Agreement.

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide conventional fuel account balances in dollars and quantities for each fuel type for the test year and the two preceeding years. Include Natural Gas even though no inventory is carried. (Give units in Barrels, Tons, or MCF)

Type of Data Shown:

Projected Test Year Ended 12/31/2012
 Prior Year Ended 12/31/2011
 Historical Year Ended 12/31/2010

COMPANY: GULF POWER COMPANY

Witness: M. L. Burroughs, R. J. McMillan

DOCKET NO.: 110138-EI

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
				Fuel Issues (Other)			Adjustments			Ending Inventory		
Line No.	Plant	Fuel Type	Month	Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit
1	Baconton	CT Oil	Dec-11	0	0	0.00	0	0	0.00	6,970	403	57.82
2	Baconton	CT Oil	Jan-12	0	0	0.00	0	0	0.00	6,970	403	57.82
3	Baconton	CT Oil	Feb-12	0	0	0.00	0	0	0.00	6,970	403	57.82
4	Baconton	CT Oil	Mar-12	0	0	0.00	0	0	0.00	6,970	403	57.82
5	Baconton	CT Oil	Apr-12	0	0	0.00	0	0	0.00	6,970	403	57.82
6	Baconton	CT Oil	May-12	0	0	0.00	0	0	0.00	6,970	403	57.82
7	Baconton	CT Oil	Jun-12	0	0	0.00	0	0	0.00	6,970	403	57.82
8	Baconton	CT Oil	Jul-12	0	0	0.00	0	0	0.00	6,970	403	57.82
9	Baconton	CT Oil	Aug-12	0	0	0.00	0	0	0.00	6,970	403	57.82
10	Baconton	CT Oil	Sep-12	0	0	0.00	0	0	0.00	6,970	403	57.82
11	Baconton	CT Oil	Oct-12	0	0	0.00	0	0	0.00	6,970	403	57.82
12	Baconton	CT Oil	Nov-12	0	0	0.00	0	0	0.00	6,970	403	57.82
13	Baconton	CT Oil	Dec-12	0	0	0.00	0	0	0.00	6,970	403	57.82
14	Total									90,610	5,239	
15	Baconton	CT Oil	13 mth avg							6,970	403	57.82

16 Note: Gulf provides the fuel to operate these units per the Purchase Power Agreement.

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide conventional fuel account balances in dollars and quantities for each fuel type for the test year and the two preceeding years. Include Natural Gas even though no inventory is carried. (Give units in Barrels, Tons, or MCF)

Type of Data Shown:

COMPANY: GULF POWER COMPANY

Projected Test Year Ended 12/31/2012

Prior Year Ended 12/31/2011

Historical Year Ended 12/31/2010

DOCKET NO.: 110138-EI

Witness: M. L. Burroughs, R. J. McMillan

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
				Beginning Inventory			Receipts			Fuel Issued to Generation		
Line No.	Plant	Fuel Type	Month	Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit
1	Cent. AL	CT Oil	Dec-10	9,283	770	82.95	0	0	0.00	0	0	0.00
2	Cent. AL	CT Oil	Jan-11	28,571	1,652	57.82	0	0	0.00	0	0	0.00
3	Cent. AL	CT Oil	Feb-11	28,571	1,652	57.82	0	0	0.00	0	0	0.00
4	Cent. AL	CT Oil	Mar-11	28,571	1,652	57.82	0	0	0.00	0	0	0.00
5	Cent. AL	CT Oil	Apr-11	28,571	1,652	57.82	0	0	0.00	0	0	0.00
6	Cent. AL	CT Oil	May-11	28,571	1,652	57.82	0	0	0.00	0	0	0.00
7	Cent. AL	CT Oil	Jun-11	28,571	1,652	57.82	0	0	0.00	0	0	0.00
8	Cent. AL	CT Oil	Jul-11	28,571	1,652	57.82	0	0	0.00	0	0	0.00
9	Cent. AL	CT Oil	Aug-11	28,571	1,652	57.82	0	0	0.00	0	0	0.00
10	Cent. AL	CT Oil	Sep-11	28,571	1,652	57.82	0	0	0.00	0	0	0.00
11	Cent. AL	CT Oil	Oct-11	28,571	1,652	57.82	0	0	0.00	0	0	0.00
12	Cent. AL	CT Oil	Nov-11	28,571	1,652	57.82	0	0	0.00	0	0	0.00
13	Cent. AL	CT Oil	Dec-11	28,571	1,652	57.82	0	0	0.00	0	0	0.00

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14 Note: Gulf provides the fuel to operate these units per the Purchase Power Agreement.

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide conventional fuel account balances in dollars and quantities for each fuel type for the test year and the two preceeding years. Include Natural Gas even though no inventory is carried. (Give units in Barrels, Tons, or MCF)

COMPANY: GULF POWER COMPANY

DOCKET NO.: 110138-EI

Type of Data Shown:

Projected Test Year Ended 12/31/2012
 Prior Year Ended 12/31/2011
 Historical Year Ended 12/31/2010
 Witness: M. L. Burroughs, R. J. McMillan

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(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
				Fuel Issues (Other)			Adjustments			Ending Inventory		
Line No.	Plant	Fuel Type	Month	Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit
1	Cent. AL	CT Oil	Dec-10	0	0	0.00	0	0	0.00	9,283	770	82.95
2	Cent. AL	CT Oil	Jan-11	0	0	0.00	0	0	0.00	28,571	1,652	57.82
3	Cent. AL	CT Oil	Feb-11	0	0	0.00	0	0	0.00	28,571	1,652	57.82
4	Cent. AL	CT Oil	Mar-11	0	0	0.00	0	0	0.00	28,571	1,652	57.82
5	Cent. AL	CT Oil	Apr-11	0	0	0.00	0	0	0.00	28,571	1,652	57.82
6	Cent. AL	CT Oil	May-11	0	0	0.00	0	0	0.00	28,571	1,652	57.82
7	Cent. AL	CT Oil	Jun-11	0	0	0.00	0	0	0.00	28,571	1,652	57.82
8	Cent. AL	CT Oil	Jul-11	0	0	0.00	0	0	0.00	28,571	1,652	57.82
9	Cent. AL	CT Oil	Aug-11	0	0	0.00	0	0	0.00	28,571	1,652	57.82
10	Cent. AL	CT Oil	Sep-11	0	0	0.00	0	0	0.00	28,571	1,652	57.82
11	Cent. AL	CT Oil	Oct-11	0	0	0.00	0	0	0.00	28,571	1,652	57.82
12	Cent. AL	CT Oil	Nov-11	0	0	0.00	0	0	0.00	28,571	1,652	57.82
13	Cent. AL	CT Oil	Dec-11	0	0	0.00	0	0	0.00	28,571	1,652	57.82
14	Total									352,135	20,594	
15	Cent. AL	CT Oil	13 mth avg							27,087	1,584	58.48

16 Note: Gulf provides the fuel to operate these units per the Purchase Power Agreement.

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide conventional fuel account balances in dollars and quantities for each fuel type for the test year and the two preceeding years. Include Natural Gas even though no inventory is carried. (Give units in Barrels, Tons, or MCF)

Type of Data Shown:

COMPANY: GULF POWER COMPANY

Projected Test Year Ended 12/31/2012
 Prior Year Ended 12/31/2011
 Historical Year Ended 12/31/2010

DOCKET NO.: 110138-EI

Witness: M. L. Burroughs, R. J. McMillan

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
				Beginning Inventory			Receipts			Fuel Issued to Generation		
Line No.	Plant	Fuel Type	Month	Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit
1	Baconton	CT Oil	Dec-10	10,407	670	64.38	0	0	0.00	2,679	172	64.20
2	Baconton	CT Oil	Jan-11	6,970	403	57.82	0	0	0.00	0	0	0.00
3	Baconton	CT Oil	Feb-11	6,970	403	57.82	0	0	0.00	0	0	0.00
4	Baconton	CT Oil	Mar-11	6,970	403	57.82	0	0	0.00	0	0	0.00
5	Baconton	CT Oil	Apr-11	6,970	403	57.82	0	0	0.00	0	0	0.00
6	Baconton	CT Oil	May-11	6,970	403	57.82	0	0	0.00	0	0	0.00
7	Baconton	CT Oil	Jun-11	6,970	403	57.82	0	0	0.00	0	0	0.00
8	Baconton	CT Oil	Jul-11	6,970	403	57.82	0	0	0.00	0	0	0.00
9	Baconton	CT Oil	Aug-11	6,970	403	57.82	0	0	0.00	0	0	0.00
10	Baconton	CT Oil	Sep-11	6,970	403	57.82	0	0	0.00	0	0	0.00
11	Baconton	CT Oil	Oct-11	6,970	403	57.82	0	0	0.00	0	0	0.00
12	Baconton	CT Oil	Nov-11	6,970	403	57.82	0	0	0.00	0	0	0.00
13	Baconton	CT Oil	Dec-11	6,970	403	57.82	0	0	0.00	0	0	0.00

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14 Note: Gulf provides the fuel to operate these units per the Purchase Power Agreement.

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide conventional fuel account balances in dollars and quantities for each fuel type for the test year and the two preceeding years. Include Natural Gas even though no inventory is carried. (Give units in Barrels, Tons, or MCF)

Type of Data Shown:
 Projected Test Year Ended 12/31/2012
 Prior Year Ended 12/31/2011
 Historical Year Ended 12/31/2010
 Witness: M. L. Burroughs, R. J. McMillan

COMPANY: GULF POWER COMPANY

DOCKET NO.: 110138-EI

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
				Fuel Issues (Other)			Adjustments			Ending Inventory		
Line No.	Plant	Fuel Type	Month	Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit
1	Baconton	CT Oil	Dec-10	0	0	0.00	0	0	0.00	7,728	498	64.44
2	Baconton	CT Oil	Jan-11	0	0	0.00	0	0	0.00	6,970	403	57.82
3	Baconton	CT Oil	Feb-11	0	0	0.00	0	0	0.00	6,970	403	57.82
4	Baconton	CT Oil	Mar-11	0	0	0.00	0	0	0.00	6,970	403	57.82
5	Baconton	CT Oil	Apr-11	0	0	0.00	0	0	0.00	6,970	403	57.82
6	Baconton	CT Oil	May-11	0	0	0.00	0	0	0.00	6,970	403	57.82
7	Baconton	CT Oil	Jun-11	0	0	0.00	0	0	0.00	6,970	403	57.82
8	Baconton	CT Oil	Jul-11	0	0	0.00	0	0	0.00	6,970	403	57.82
9	Baconton	CT Oil	Aug-11	0	0	0.00	0	0	0.00	6,970	403	57.82
10	Baconton	CT Oil	Sep-11	0	0	0.00	0	0	0.00	6,970	403	57.82
11	Baconton	CT Oil	Oct-11	0	0	0.00	0	0	0.00	6,970	403	57.82
12	Baconton	CT Oil	Nov-11	0	0	0.00	0	0	0.00	6,970	403	57.82
13	Baconton	CT Oil	Dec-11	0	0	0.00	0	0	0.00	6,970	403	57.82
14	Total									91,368	5,334	
15	Baconton	CT Oil	13 mth avg							7,028	410	58.34

16 Note: Gulf provides the fuel to operate these units per the Purchase Power Agreement.

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide conventional fuel account balances in dollars and quantities for each fuel type for the test year and the two preceeding years. Include Natural Gas even though no inventory is carried. (Give units in Barrels, Tons, or MCF)

Type of Data Shown:
 _____ Projected Test Year Ended 12/31/2012
 _____ Prior Year Ended 12/31/2011
 X Historical Year Ended 12/31/2010
 Witness: M. L. Burroughs, R. J. McMillan

COMPANY: GULF POWER COMPANY

DOCKET NO.: 110138-EI

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
				Beginning Inventory			Receipts			Fuel Issued to Generation		
Line No.	Plant	Fuel Type	Month	Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit
1	Cent. AL	CT Oil	Dec-09	9,283	828	89.20	0	-74	0.00	0	0	0.00
2	Cent. AL	CT Oil	Jan-10	9,283	754	81.22	0	8	0.00	0	0	0.00
3	Cent. AL	CT Oil	Feb-10	9,283	762	82.09	0	8	0.00	0	0	0.00
4	Cent. AL	CT Oil	Mar-10	9,283	770	82.95	0	0	0.00	0	0	0.00
5	Cent. AL	CT Oil	Apr-10	9,283	770	82.95	0	0	0.00	0	0	0.00
6	Cent. AL	CT Oil	May-10	9,283	770	82.95	0	0	0.00	0	0	0.00
7	Cent. AL	CT Oil	Jun-10	9,283	770	82.95	0	0	0.00	0	0	0.00
8	Cent. AL	CT Oil	Jul-10	9,283	770	82.95	0	0	0.00	0	0	0.00
9	Cent. AL	CT Oil	Aug-10	9,283	770	82.95	0	0	0.00	0	0	0.00
10	Cent. AL	CT Oil	Sep-10	9,283	770	82.95	0	0	0.00	0	0	0.00
11	Cent. AL	CT Oil	Oct-10	9,283	770	82.95	0	0	0.00	0	0	0.00
12	Cent. AL	CT Oil	Nov-10	9,283	770	82.95	0	0	0.00	0	0	0.00
13	Cent. AL	CT Oil	Dec-10	9,283	770	82.95	0	0	0.00	0	0	0.00

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14 Note: Gulf provides the fuel to operate these units per the Purchase Power Agreement.

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide conventional fuel account balances in dollars and quantities for each fuel type for the test year and the two preceeding years. Include Natural Gas even though no inventory is carried. (Give units in Barrels, Tons, or MCF)

Type of Data Shown:
 _____ Projected Test Year Ended 12/31/2012
 _____ Prior Year Ended 12/31/2011
 X Historical Year Ended 12/31/2010
 Witness: M. L. Burroughs, R. J. McMillan

COMPANY: GULF POWER COMPANY

DOCKET NO.: 110138-EI

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(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
				Fuel Issues (Other)			Adjustments			Ending Inventory		
Line No.	Plant	Fuel Type	Month	Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit
1	Cent. AL	CT Oil	Dec-09	0	0	0.00	0	0	0.00	9,283	754	81.22
2	Cent. AL	CT Oil	Jan-10	0	0	0.00	0	0	0.00	9,283	762	82.09
3	Cent. AL	CT Oil	Feb-10	0	0	0.00	0	0	0.00	9,283	770	82.95
4	Cent. AL	CT Oil	Mar-10	0	0	0.00	0	0	0.00	9,283	770	82.95
5	Cent. AL	CT Oil	Apr-10	0	0	0.00	0	0	0.00	9,283	770	82.95
6	Cent. AL	CT Oil	May-10	0	0	0.00	0	0	0.00	9,283	770	82.95
7	Cent. AL	CT Oil	Jun-10	0	0	0.00	0	0	0.00	9,283	770	82.95
8	Cent. AL	CT Oil	Jul-10	0	0	0.00	0	0	0.00	9,283	770	82.95
9	Cent. AL	CT Oil	Aug-10	0	0	0.00	0	0	0.00	9,283	770	82.95
10	Cent. AL	CT Oil	Sep-10	0	0	0.00	0	0	0.00	9,283	770	82.95
11	Cent. AL	CT Oil	Oct-10	0	0	0.00	0	0	0.00	9,283	770	82.95
12	Cent. AL	CT Oil	Nov-10	0	0	0.00	0	0	0.00	9,283	770	82.95
13	Cent. AL	CT Oil	Dec-10	0	0	0.00	0	0	0.00	9,283	770	82.95
14	Total									120,679	9,986	
15	Cent. AL	CT Oil	13 mth avg							9,283	768	82.73

16 Note: Gulf provides the fuel to operate these units per the Purchase Power Agreement.

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide conventional fuel account balances in dollars and quantities for each fuel type for the test year and the two preceeding years. Include Natural Gas even though no inventory is carried. (Give units in Barrels, Tons, or MCF)

COMPANY: GULF POWER COMPANY

DOCKET NO.: 110138-EI

Type of Data Shown:
 _____ Projected Test Year Ended 12/31/2012
 _____ Prior Year Ended 12/31/2011
 X Historical Year Ended 12/31/2010
 Witness: M. L. Burroughs, R. J. McMillan

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
				Beginning Inventory			Receipts			Fuel Issued to Generation		
Line No.	Plant	Fuel Type	Month	Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit
1	Baconton	CT Oil	Dec-09	10,407	670	64.38	0	0	0.00	0	0	0.00
2	Baconton	CT Oil	Jan-10	10,407	670	64.38	0	0	0.00	0	0	0.00
3	Baconton	CT Oil	Feb-10	10,407	670	64.38	0	0	0.00	0	0	0.00
4	Baconton	CT Oil	Mar-10	10,407	670	64.38	0	0	0.00	0	0	0.00
5	Baconton	CT Oil	Apr-10	10,407	670	64.38	0	0	0.00	0	0	0.00
6	Baconton	CT Oil	May-10	10,407	670	64.38	0	0	0.00	0	0	0.00
7	Baconton	CT Oil	Jun-10	10,407	670	64.38	0	0	0.00	0	0	0.00
8	Baconton	CT Oil	Jul-10	10,407	670	64.38	0	0	0.00	0	0	0.00
9	Baconton	CT Oil	Aug-10	10,407	670	64.38	0	0	0.00	0	0	0.00
10	Baconton	CT Oil	Sep-10	10,407	670	64.38	0	0	0.00	0	0	0.00
11	Baconton	CT Oil	Oct-10	10,407	670	64.38	0	0	0.00	0	0	0.00
12	Baconton	CT Oil	Nov-10	10,407	670	64.38	0	0	0.00	0	0	0.00
13	Baconton	CT Oil	Dec-10	10,407	670	64.38	0	0	0.00	2,679	172	64.20

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14 Note: Gulf provides the fuel to operate these units per the Purchase Power Agreement.

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide conventional fuel account balances in dollars and quantities for each fuel type for the test year and the two preceeding years. Include Natural Gas even though no inventory is carried. (Give units in Barrels, Tons, or MCF)

Type of Data Shown:
 _____ Projected Test Year Ended 12/31/2012
 _____ Prior Year Ended 12/31/2011
 X Historical Year Ended 12/31/2010
 Witness: M. L. Burroughs, R. J. McMillan

COMPANY: GULF POWER COMPANY

DOCKET NO.: 110138-EI

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(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
				Fuel Issues (Other)			Adjustments			Ending Inventory		
Line No.	Plant	Fuel Type	Month	Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit
1	Baconton	CT Oil	Dec-09	0	0	0.00	0	0	0.00	10,407	670	64.38
2	Baconton	CT Oil	Jan-10	0	0	0.00	0	0	0.00	10,407	670	64.38
3	Baconton	CT Oil	Feb-10	0	0	0.00	0	0	0.00	10,407	670	64.38
4	Baconton	CT Oil	Mar-10	0	0	0.00	0	0	0.00	10,407	670	64.38
5	Baconton	CT Oil	Apr-10	0	0	0.00	0	0	0.00	10,407	670	64.38
6	Baconton	CT Oil	May-10	0	0	0.00	0	0	0.00	10,407	670	64.38
7	Baconton	CT Oil	Jun-10	0	0	0.00	0	0	0.00	10,407	670	64.38
8	Baconton	CT Oil	Jul-10	0	0	0.00	0	0	0.00	10,407	670	64.38
9	Baconton	CT Oil	Aug-10	0	0	0.00	0	0	0.00	10,407	670	64.38
10	Baconton	CT Oil	Sep-10	0	0	0.00	0	0	0.00	10,407	670	64.38
11	Baconton	CT Oil	Oct-10	0	0	0.00	0	0	0.00	10,407	670	64.38
12	Baconton	CT Oil	Nov-10	0	0	0.00	0	0	0.00	10,407	670	64.38
13	Baconton	CT Oil	Dec-10	0	0	0.00	0	0	0.00	7,728	498	64.44
14	Total									132,612	8,538	
15	Baconton	CT Oil	13 mth avg							10,201	657	64.41

16 Note: Gulf provides the fuel to operate these units per the Purchase Power Agreement.

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide conventional fuel account balances in dollars and quantities for each fuel type for the test year and the two preceeding years. Include Natural Gas even though no inventory is carried. (Give units in Barrels, Tons, or MCF)

Type of Data Shown:

COMPANY: GULF POWER COMPANY

Projected Test Year Ended 12/31/2012

Prior Year Ended 12/31/2011

Historical Year Ended 12/31/2010

DOCKET NO.: 110138-EI

Witness: M. L. Burroughs, R. J. McMillan

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
				Beginning Inventory			Receipts			Fuel Issued to Generation		
Line No.	Plant	Fuel Type	Month	Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit
1	Dahlberg	CT Oil	Dec-09	14,224	851	59.83	0	0	0.00	66	4	60.61
2	Dahlberg	CT Oil	Jan-10	14,158	847	59.82	0	0	0.00	2,447	146	59.66
3	Dahlberg	CT Oil	Feb-10	11,711	701	59.86	0	232	0.00	0	0	0.00
4	Dahlberg	CT Oil	Mar-10	11,711	933	79.67	0	0	0.00	0	0	0.00
5	Dahlberg	CT Oil	Apr-10	11,711	933	79.67	0	0	0.00	0	0	0.00
6	Dahlberg	CT Oil	May-10	11,711	933	79.67	0	0	0.00	0	0	0.00
7	Dahlberg	CT Oil	Jun-10	11,711	933	79.67	0	0	0.00	0	0	0.00
8	Dahlberg	CT Oil	Jul-10	11,711	933	79.67	0	0	0.00	0	0	0.00
9	Dahlberg	CT Oil	Aug-10	11,711	933	79.67	0	0	0.00	0	0	0.00
10	Dahlberg	CT Oil	Sep-10	11,711	933	79.67	0	0	0.00	0	0	0.00
11	Dahlberg	CT Oil	Oct-10	11,711	933	79.67	0	0	0.00	0	0	0.00
12	Dahlberg	CT Oil	Nov-10	11,711	933	79.67	0	0	0.00	198	16	80.81
13	Dahlberg	CT Oil	Dec-10	11,513	917	79.65	0	0	0.00	2,744	219	79.81

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14 Note: Gulf provides the fuel to operate these units per the Purchase Power Agreement.

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide conventional fuel account balances in dollars and quantities for each fuel type for the test year and the two preceeding years. Include Natural Gas even though no inventory is carried. (Give units in Barrels, Tons, or MCF)

Type of Data Shown:

COMPANY: GULF POWER COMPANY

Projected Test Year Ended 12/31/2012

Prior Year Ended 12/31/2011

X Historical Year Ended 12/31/2010

DOCKET NO.: 110138-EI

Witness: M. L. Burroughs, R. J. McMillan

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
				Fuel Issues (Other)			Adjustments			Ending Inventory		
Line No.	Plant	Fuel Type	Month	Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit
1	Dahlberg	CT Oil	Dec-09	0	0	0.00	0	0	0.00	14,158	847	59.82
2	Dahlberg	CT Oil	Jan-10	0	0	0.00	0	0	0.00	11,711	701	59.86
3	Dahlberg	CT Oil	Feb-10	0	0	0.00	0	0	0.00	11,711	933	79.67
4	Dahlberg	CT Oil	Mar-10	0	0	0.00	0	0	0.00	11,711	933	79.67
5	Dahlberg	CT Oil	Apr-10	0	0	0.00	0	0	0.00	11,711	933	79.67
6	Dahlberg	CT Oil	May-10	0	0	0.00	0	0	0.00	11,711	933	79.67
7	Dahlberg	CT Oil	Jun-10	0	0	0.00	0	0	0.00	11,711	933	79.67
8	Dahlberg	CT Oil	Jul-10	0	0	0.00	0	0	0.00	11,711	933	79.67
9	Dahlberg	CT Oil	Aug-10	0	0	0.00	0	0	0.00	11,711	933	79.67
10	Dahlberg	CT Oil	Sep-10	0	0	0.00	0	0	0.00	11,711	933	79.67
11	Dahlberg	CT Oil	Oct-10	0	0	0.00	0	0	0.00	11,711	933	79.67
12	Dahlberg	CT Oil	Nov-10	0	0	0.00	0	0	0.00	11,513	917	79.65
13	Dahlberg	CT Oil	Dec-10	0	0	0.00	0	0	0.00	8,769	698	79.60
14	Total									151,550	11,560	
15	Dahlberg	CT Oil	13 mth avg							11,658	889	76.26

16 Note: Gulf provides the fuel to operate these units per the Purchase Power Agreement.

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide conventional fuel account balances in dollars and quantities for each fuel type for the test year and the two preceeding years. Include Natural Gas even though no inventory is carried. (Give units in Barrels, Tons, or MCF)

COMPANY: GULF POWER COMPANY

DOCKET NO.: 110138-EI

Type of Data Shown:
 Projected Test Year Ended 12/31/2012
 Prior Year Ended 12/31/2011
 Historical Year Ended 12/31/2010
 Witness: M. L. Burroughs, R. J. McMillan

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
				Beginning Inventory			Receipts			Fuel Issued to Generation		
Line No.	Plant	Fuel Type	Month	Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit
1	Crist	Nat. Gas	Dec-11	0	0	0.00	52,345	316	6.04	52,345	316	6.04
2	Crist	Nat. Gas	Jan-12	0	0	0.00	52,345	325	6.21	52,345	325	6.21
3	Crist	Nat. Gas	Feb-12	0	0	0.00	52,345	322	6.15	52,345	322	6.15
4	Crist	Nat. Gas	Mar-12	0	0	0.00	34,292	205	5.98	34,292	205	5.98
5	Crist	Nat. Gas	Apr-12	0	0	0.00	34,292	193	5.63	34,292	193	5.63
6	Crist	Nat. Gas	May-12	0	0	0.00	52,345	295	5.64	52,345	295	5.64
7	Crist	Nat. Gas	Jun-12	0	0	0.00	52,345	296	5.65	52,345	296	5.65
8	Crist	Nat. Gas	Jul-12	0	0	0.00	52,345	299	5.71	52,345	299	5.71
9	Crist	Nat. Gas	Aug-12	0	0	0.00	52,345	301	5.75	52,345	301	5.75
10	Crist	Nat. Gas	Sep-12	0	0	0.00	52,345	302	5.77	52,345	302	5.77
11	Crist	Nat. Gas	Oct-12	0	0	0.00	43,152	253	5.86	43,152	253	5.86
12	Crist	Nat. Gas	Nov-12	0	0	0.00	43,152	262	6.07	43,152	262	6.07
13	Crist	Nat. Gas	Dec-12	0	0	0.00	52,345	329	6.29	52,345	329	6.29

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FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide conventional fuel account balances in dollars and quantities for each fuel type for the test year and the two preceeding years. Include Natural Gas even though no inventory is carried. (Give units in Barrels, Tons, or MCF)

Type of Data Shown:

 X Projected Test Year Ended 12/31/2012
 Prior Year Ended 12/31/2011
 Historical Year Ended 12/31/2010

COMPANY: GULF POWER COMPANY

DOCKET NO.: 110138-EI

Witness: M. L. Burroughs, R. J. McMillan

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(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
				Fuel Issues (Other)			Adjustments			Ending Inventory		
Line No.	Plant	Fuel Type	Month	Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit
1	Crist	Nat. Gas	Dec-11	0	0	0.00	0	0	0.00	0	0	0.00
2	Crist	Nat. Gas	Jan-12	0	0	0.00	0	0	0.00	0	0	0.00
3	Crist	Nat. Gas	Feb-12	0	0	0.00	0	0	0.00	0	0	0.00
4	Crist	Nat. Gas	Mar-12	0	0	0.00	0	0	0.00	0	0	0.00
5	Crist	Nat. Gas	Apr-12	0	0	0.00	0	0	0.00	0	0	0.00
6	Crist	Nat. Gas	May-12	0	0	0.00	0	0	0.00	0	0	0.00
7	Crist	Nat. Gas	Jun-12	0	0	0.00	0	0	0.00	0	0	0.00
8	Crist	Nat. Gas	Jul-12	0	0	0.00	0	0	0.00	0	0	0.00
9	Crist	Nat. Gas	Aug-12	0	0	0.00	0	0	0.00	0	0	0.00
10	Crist	Nat. Gas	Sep-12	0	0	0.00	0	0	0.00	0	0	0.00
11	Crist	Nat. Gas	Oct-12	0	0	0.00	0	0	0.00	0	0	0.00
12	Crist	Nat. Gas	Nov-12	0	0	0.00	0	0	0.00	0	0	0.00
13	Crist	Nat. Gas	Dec-12	0	0	0.00	0	0	0.00	0	0	0.00
14	Total									0	0	
15	Crist	Nat. Gas	13 mth avg							0	0	0.00

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide conventional fuel account balances in dollars and quantities for each fuel type for the test year and the two preceeding years. Include Natural Gas even though no inventory is carried. (Give units in Barrels, Tons, or MCF)

Type of Data Shown:

COMPANY: GULF POWER COMPANY

 X Projected Test Year Ended 12/31/2012
 Prior Year Ended 12/31/2011
 Historical Year Ended 12/31/2010

DOCKET NO.: 110138-EI

Witness: M. L. Burroughs, R. J. McMillan

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
				Beginning Inventory			Receipts			Fuel Issued to Generation		
				-----			-----			-----		
Line No.	Plant	Fuel Type	Month	Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit
1	Smith	Nat. Gas	Dec-11	913,500	5,089	5.57	2,020,265	13,295	6.58	2,183,390	14,005	6.41
2	Smith	Nat. Gas	Jan-12	750,375	4,379	5.84	2,298,435	15,229	6.63	2,298,435	15,100	6.43
3	Smith	Nat. Gas	Feb-12	750,375	4,508	6.01	2,124,469	13,814	6.50	2,124,469	13,857	6.37
4	Smith	Nat. Gas	Mar-12	750,375	4,465	5.95	2,151,345	13,540	6.29	2,151,345	13,662	6.20
5	Smith	Nat. Gas	Apr-12	750,375	4,343	5.79	1,300,560	9,135	7.02	1,365,810	9,756	6.57
6	Smith	Nat. Gas	May-12	685,125	3,722	5.43	1,638,889	11,353	6.93	1,638,889	11,353	6.49
7	Smith	Nat. Gas	Jun-12	685,125	3,722	5.43	2,126,325	14,203	6.68	1,832,700	12,577	6.38
8	Smith	Nat. Gas	Jul-12	978,750	5,348	5.46	2,109,120	14,362	6.81	2,109,120	14,314	6.38
9	Smith	Nat. Gas	Aug-12	978,750	5,396	5.51	2,178,099	14,824	6.81	2,178,099	14,789	6.41
10	Smith	Nat. Gas	Sep-12	978,750	5,431	5.55	1,815,874	12,660	6.97	1,815,874	12,633	6.47
11	Smith	Nat. Gas	Oct-12	978,750	5,458	5.58	2,113,853	14,541	6.88	2,179,103	14,830	6.47
12	Smith	Nat. Gas	Nov-12	913,500	5,169	5.66	2,040,465	13,273	6.50	2,040,465	13,089	6.24
13	Smith	Nat. Gas	Dec-12	913,500	5,353	5.86	1,960,680	13,418	6.84	2,123,805	14,201	6.53

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FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide conventional fuel account balances in dollars and quantities for each fuel type for the test year and the two preceeding years. Include Natural Gas even though no inventory is carried. (Give units in Barrels, Tons, or MCF)

Type of Data Shown:

Projected Test Year Ended 12/31/2012
 Prior Year Ended 12/31/2011
 Historical Year Ended 12/31/2010

COMPANY: GULF POWER COMPANY

DOCKET NO.: 110138-EI

Witness: M. L. Burroughs, R. J. McMillan

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
				Fuel Issues (Other)			Adjustments			Ending Inventory		
Line No.	Plant	Fuel Type	Month	Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit
1	Smith	Nat. Gas	Dec-11	0	0	0.00	0	0	0.00	750,375	4,379	6.41
2	Smith	Nat. Gas	Jan-12	0	0	0.00	0	0	0.00	750,375	4,508	6.43
3	Smith	Nat. Gas	Feb-12	0	0	0.00	0	0	0.00	750,375	4,465	6.37
4	Smith	Nat. Gas	Mar-12	0	0	0.00	0	0	0.00	750,375	4,343	6.20
5	Smith	Nat. Gas	Apr-12	0	0	0.00	0	0	0.00	685,125	3,722	6.57
6	Smith	Nat. Gas	May-12	0	0	0.00	0	0	0.00	685,125	3,722	6.49
7	Smith	Nat. Gas	Jun-12	0	0	0.00	0	0	0.00	978,750	5,348	6.38
8	Smith	Nat. Gas	Jul-12	0	0	0.00	0	0	0.00	978,750	5,396	6.38
9	Smith	Nat. Gas	Aug-12	0	0	0.00	0	0	0.00	978,750	5,431	6.41
10	Smith	Nat. Gas	Sep-12	0	0	0.00	0	0	0.00	978,750	5,458	6.47
11	Smith	Nat. Gas	Oct-12	0	0	0.00	0	0	0.00	913,500	5,169	6.47
12	Smith	Nat. Gas	Nov-12	0	0	0.00	0	0	0.00	913,500	5,353	6.24
13	Smith	Nat. Gas	Dec-12	0	0	0.00	0	0	0.00	750,375	4,570	6.53
14	Total									10,864,125	61,864	
15	Smith	Nat. Gas	13 mth avg							835,702	4,759	5.69

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FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide conventional fuel account balances in dollars and quantities for each fuel type for the test year and the two preceeding years. Include Natural Gas even though no inventory is carried. (Give units in Barrels, Tons, or MCF)

Type of Data Shown:

COMPANY: GULF POWER COMPANY

Projected Test Year Ended 12/31/2012

Prior Year Ended 12/31/2011

Historical Year Ended 12/31/2010

DOCKET NO.: 110138-EI

Witness: M. L. Burroughs, R. J. McMillan

(1)	(2)	(3)	(4)	(5) Beginning Inventory			(8) Receipts			(11) Fuel Issued to Generation			(13)
Line No.	Plant	Fuel Type	Month	Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit	
1	Cent. AL	Nat. Gas	Dec-11	0	0	0.00	0	0	0.00	0	0	0.00	
2	Cent. AL	Nat. Gas	Jan-12	0	0	0.00	0	0	0.00	0	0	0.00	
3	Cent. AL	Nat. Gas	Feb-12	0	0	0.00	0	0	0.00	0	0	0.00	
4	Cent. AL	Nat. Gas	Mar-12	0	0	0.00	0	0	0.00	0	0	0.00	
5	Cent. AL	Nat. Gas	Apr-12	0	0	0.00	0	0	0.00	0	0	0.00	
6	Cent. AL	Nat. Gas	May-12	0	0	0.00	0	0	0.00	0	0	0.00	
7	Cent. AL	Nat. Gas	Jun-12	0	0	0.00	0	0	0.00	0	0	0.00	
8	Cent. AL	Nat. Gas	Jul-12	0	0	0.00	0	0	0.00	0	0	0.00	
9	Cent. AL	Nat. Gas	Aug-12	0	0	0.00	0	0	0.00	0	0	0.00	
10	Cent. AL	Nat. Gas	Sep-12	0	0	0.00	0	0	0.00	0	0	0.00	
11	Cent. AL	Nat. Gas	Oct-12	0	0	0.00	0	0	0.00	0	0	0.00	
12	Cent. AL	Nat. Gas	Nov-12	0	0	0.00	0	0	0.00	0	0	0.00	
13	Cent. AL	Nat. Gas	Dec-12	0	0	0.00	0	0	0.00	0	0	0.00	

14 Note: Gulf provides the fuel to operate these units per the Purchase Power Agreement.

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide conventional fuel account balances in dollars and quantities for each fuel type for the test year and the two preceeding years. Include Natural Gas even though no inventory is carried. (Give units in Barrels, Tons, or MCF)

Type of Data Shown:

X Projected Test Year Ended 12/31/2012
 _____ Prior Year Ended 12/31/2011
 _____ Historical Year Ended 12/31/2010

COMPANY: GULF POWER COMPANY

DOCKET NO.: 110138-EI

Witness: M. L. Burroughs, R. J. McMillan

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
				Fuel Issues (Other)			Adjustments			Ending Inventory		
Line No.	Plant	Fuel Type	Month	Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit
1	Cent. AL	Nat. Gas	Dec-11	0	0	0.00	0	0	0.00	0	0	0.00
2	Cent. AL	Nat. Gas	Jan-12	0	0	0.00	0	0	0.00	0	0	0.00
3	Cent. AL	Nat. Gas	Feb-12	0	0	0.00	0	0	0.00	0	0	0.00
4	Cent. AL	Nat. Gas	Mar-12	0	0	0.00	0	0	0.00	0	0	0.00
5	Cent. AL	Nat. Gas	Apr-12	0	0	0.00	0	0	0.00	0	0	0.00
6	Cent. AL	Nat. Gas	May-12	0	0	0.00	0	0	0.00	0	0	0.00
7	Cent. AL	Nat. Gas	Jun-12	0	0	0.00	0	0	0.00	0	0	0.00
8	Cent. AL	Nat. Gas	Jul-12	0	0	0.00	0	0	0.00	0	0	0.00
9	Cent. AL	Nat. Gas	Aug-12	0	0	0.00	0	0	0.00	0	0	0.00
10	Cent. AL	Nat. Gas	Sep-12	0	0	0.00	0	0	0.00	0	0	0.00
11	Cent. AL	Nat. Gas	Oct-12	0	0	0.00	0	0	0.00	0	0	0.00
12	Cent. AL	Nat. Gas	Nov-12	0	0	0.00	0	0	0.00	0	0	0.00
13	Cent. AL	Nat. Gas	Dec-12	0	0	0.00	0	0	0.00	0	0	0.00
14	Total									0	0	
15	Cent. AL	Nat. Gas	13 mth avg							0	0	0.00

16 Note: Gulf provides the fuel to operate these units per the Purchase Power Agreement.

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide conventional fuel account balances in dollars and quantities for each fuel type for the test year and the two preceding years. Include Natural Gas even though no inventory is carried. (Give units in Barrels, Tons, or MCF)

Type of Data Shown:

Projected Test Year Ended 12/31/2012
 Prior Year Ended 12/31/2011
 Historical Year Ended 12/31/2010

COMPANY: GULF POWER COMPANY

DOCKET NO.: 110138-EI

Witness: M. L. Burroughs, R. J. McMillan

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
				Beginning Inventory			Receipts			Fuel Issued to Generation		
Line No.	Plant	Fuel Type	Month	Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit
1	Baconton	Nat. Gas	Dec-11	0	0	0.00	0	0	0.00	0	0	0.00
2	Baconton	Nat. Gas	Jan-12	0	0	0.00	5,534	37	6.69	5,534	37	6.69
3	Baconton	Nat. Gas	Feb-12	0	0	0.00	0	0	0.00	0	0	0.00
4	Baconton	Nat. Gas	Mar-12	0	0	0.00	0	0	0.00	0	0	0.00
5	Baconton	Nat. Gas	Apr-12	0	0	0.00	0	0	0.00	0	0	0.00
6	Baconton	Nat. Gas	May-12	0	0	0.00	1,925	12	6.23	1,925	12	6.23
7	Baconton	Nat. Gas	Jun-12	0	0	0.00	47,989	296	6.17	47,989	296	6.17
8	Baconton	Nat. Gas	Jul-12	0	0	0.00	125,584	781	6.22	125,584	781	6.22
9	Baconton	Nat. Gas	Aug-12	0	0	0.00	214,512	1,342	6.26	214,512	1,342	6.26
10	Baconton	Nat. Gas	Sep-12	0	0	0.00	0	0	0.00	0	0	0.00
11	Baconton	Nat. Gas	Oct-12	0	0	0.00	0	0	0.00	0	0	0.00
12	Baconton	Nat. Gas	Nov-12	0	0	0.00	0	0	0.00	0	0	0.00
13	Baconton	Nat. Gas	Dec-12	0	0	0.00	0	0	0.00	0	0	0.00

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14 Note: Gulf provides the fuel to operate these units per the Purchase Power Agreement.

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide conventional fuel account balances in dollars and quantities for each fuel type for the test year and the two preceeding years. Include Natural Gas even though no inventory is carried. (Give units in Barrels, Tons, or MCF)

Type of Data Shown:

 X Projected Test Year Ended 12/31/2012
 Prior Year Ended 12/31/2011
 Historical Year Ended 12/31/2010

COMPANY: GULF POWER COMPANY

DOCKET NO.: 110138-EI

Witness: M. L. Burroughs, R. J. McMillan

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(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
				Fuel Issues (Other)			Adjustments			Ending Inventory		
Line No.	Plant	Fuel Type	Month	Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit
1	Baconton	Nat. Gas	Dec-11	0	0	0.00	0	0	0.00	0	0	0.00
2	Baconton	Nat. Gas	Jan-12	0	0	0.00	0	0	0.00	0	0	0.00
3	Baconton	Nat. Gas	Feb-12	0	0	0.00	0	0	0.00	0	0	0.00
4	Baconton	Nat. Gas	Mar-12	0	0	0.00	0	0	0.00	0	0	0.00
5	Baconton	Nat. Gas	Apr-12	0	0	0.00	0	0	0.00	0	0	0.00
6	Baconton	Nat. Gas	May-12	0	0	0.00	0	0	0.00	0	0	0.00
7	Baconton	Nat. Gas	Jun-12	0	0	0.00	0	0	0.00	0	0	0.00
8	Baconton	Nat. Gas	Jul-12	0	0	0.00	0	0	0.00	0	0	0.00
9	Baconton	Nat. Gas	Aug-12	0	0	0.00	0	0	0.00	0	0	0.00
10	Baconton	Nat. Gas	Sep-12	0	0	0.00	0	0	0.00	0	0	0.00
11	Baconton	Nat. Gas	Oct-12	0	0	0.00	0	0	0.00	0	0	0.00
12	Baconton	Nat. Gas	Nov-12	0	0	0.00	0	0	0.00	0	0	0.00
13	Baconton	Nat. Gas	Dec-12	0	0	0.00	0	0	0.00	0	0	0.00
14	Total									0	0	
15	Baconton	Nat. Gas	13 mth avg							0	0	0.00

16 Note: Gulf provides the fuel to operate these units per the Purchase Power Agreement.

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide conventional fuel account balances in dollars and quantities for each fuel type for the test year and the two preceeding years. Include Natural Gas even though no inventory is carried. (Give units in Barrels, Tons, or MCF)

Type of Data Shown:

COMPANY: GULF POWER COMPANY

 Projected Test Year Ended 12/31/2012
 X Prior Year Ended 12/31/2011
 Historical Year Ended 12/31/2010

DOCKET NO.: 110138-EI

Witness: M. L. Burroughs, R. J. McMillan

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
				Beginning Inventory			Receipts			Fuel Issued to Generation		
				-----			-----			-----		
Line No.	Plant	Fuel Type	Month	Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit
1	Crist	Nat. Gas	Dec-10	0	0	0.00	41,336	172	4.16	41,336	172	4.16
2	Crist	Nat. Gas	Jan-11	0	0	0.00	52,345	290	5.54	52,345	290	5.54
3	Crist	Nat. Gas	Feb-11	0	0	0.00	52,345	289	5.52	52,345	289	5.52
4	Crist	Nat. Gas	Mar-11	0	0	0.00	34,292	186	5.42	34,292	186	5.42
5	Crist	Nat. Gas	Apr-11	0	0	0.00	34,292	181	5.28	34,292	181	5.28
6	Crist	Nat. Gas	May-11	0	0	0.00	52,345	277	5.29	52,345	277	5.29
7	Crist	Nat. Gas	Jun-11	0	0	0.00	52,345	279	5.33	52,345	279	5.33
8	Crist	Nat. Gas	Jul-11	0	0	0.00	52,345	282	5.39	52,345	282	5.39
9	Crist	Nat. Gas	Aug-11	0	0	0.00	52,345	285	5.44	52,345	285	5.44
10	Crist	Nat. Gas	Sep-11	0	0	0.00	52,345	286	5.46	52,345	286	5.46
11	Crist	Nat. Gas	Oct-11	0	0	0.00	36,938	205	5.55	36,938	205	5.55
12	Crist	Nat. Gas	Nov-11	0	0	0.00	36,938	213	5.77	36,938	213	5.77
13	Crist	Nat. Gas	Dec-11	0	0	0.00	52,345	316	6.04	52,345	316	6.04

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FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide conventional fuel account balances in dollars and quantities for each fuel type for the test year and the two preceeding years. Include Natural Gas even though no inventory is carried. (Give units in Barrels, Tons, or MCF)

Type of Data Shown:

COMPANY: GULF POWER COMPANY

 Projected Test Year Ended 12/31/2012

 X Prior Year Ended 12/31/2011

 Historical Year Ended 12/31/2010

DOCKET NO.: 110138-EI

Witness: M. L. Burroughs, R. J. McMillan

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
				Fuel Issues (Other)			Adjustments			Ending Inventory		
Line No.	Plant	Fuel Type	Month	Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit
1	Crist	Nat. Gas	Dec-10	0	0	0.00	0	0	0.00	0	0	0.00
2	Crist	Nat. Gas	Jan-11	0	0	0.00	0	0	0.00	0	0	0.00
3	Crist	Nat. Gas	Feb-11	0	0	0.00	0	0	0.00	0	0	0.00
4	Crist	Nat. Gas	Mar-11	0	0	0.00	0	0	0.00	0	0	0.00
5	Crist	Nat. Gas	Apr-11	0	0	0.00	0	0	0.00	0	0	0.00
6	Crist	Nat. Gas	May-11	0	0	0.00	0	0	0.00	0	0	0.00
7	Crist	Nat. Gas	Jun-11	0	0	0.00	0	0	0.00	0	0	0.00
8	Crist	Nat. Gas	Jul-11	0	0	0.00	0	0	0.00	0	0	0.00
9	Crist	Nat. Gas	Aug-11	0	0	0.00	0	0	0.00	0	0	0.00
10	Crist	Nat. Gas	Sep-11	0	0	0.00	0	0	0.00	0	0	0.00
11	Crist	Nat. Gas	Oct-11	0	0	0.00	0	0	0.00	0	0	0.00
12	Crist	Nat. Gas	Nov-11	0	0	0.00	0	0	0.00	0	0	0.00
13	Crist	Nat. Gas	Dec-11	0	0	0.00	0	0	0.00	0	0	0.00
14	Total									0	0	
15	Crist	Nat. Gas	13 mth avg							0	0	0.00

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FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide conventional fuel account balances in dollars and quantities for each fuel type for the test year and the two preceeding years. Include Natural Gas even though no inventory is carried. (Give units in Barrels, Tons, or MCF)

Type of Data Shown:

COMPANY: GULF POWER COMPANY

Projected Test Year Ended 12/31/2012
 Prior Year Ended 12/31/2011
 Historical Year Ended 12/31/2010

DOCKET NO.: 110138-EI

Witness: M. L. Burroughs, R. J. McMillan

(1)	(2)	(3)	(4)	(5) (6) (7) Beginning Inventory			(8) (9) (10) Receipts			(11) (12) (13) Fuel Issued to Generation		
Line No.	Plant	Fuel Type	Month	Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit
1	Smith	Nat. Gas	Dec-10	984,672	4,509	4.58	2,493,188	12,157	4.88	2,525,034	12,110	4.80
2	Smith	Nat. Gas	Jan-11	750,375	4,929	6.57	2,356,492	12,935	5.49	2,356,492	13,854	5.75
3	Smith	Nat. Gas	Feb-11	750,375	4,010	5.34	1,519,614	9,140	6.01	1,519,614	9,157	5.79
4	Smith	Nat. Gas	Mar-11	750,375	3,993	5.32	2,198,026	12,605	5.73	2,198,026	12,675	5.63
5	Smith	Nat. Gas	Apr-11	750,375	3,923	5.23	1,932,273	12,068	6.25	1,997,523	12,516	5.96
6	Smith	Nat. Gas	May-11	685,125	3,475	5.07	1,889,888	12,095	6.40	1,889,888	12,082	6.05
7	Smith	Nat. Gas	Jun-11	685,125	3,488	5.09	2,201,462	13,901	6.31	1,907,837	12,362	6.02
8	Smith	Nat. Gas	Jul-11	978,750	5,027	5.14	2,193,900	14,137	6.44	2,193,900	14,081	6.04
9	Smith	Nat. Gas	Aug-11	978,750	5,083	5.19	2,203,582	14,290	6.48	2,203,582	14,242	6.09
10	Smith	Nat. Gas	Sep-11	978,750	5,131	5.24	1,819,905	12,100	6.65	1,819,905	12,077	6.16
11	Smith	Nat. Gas	Oct-11	978,750	5,154	5.27	1,358,382	9,749	7.18	1,423,632	10,018	6.38
12	Smith	Nat. Gas	Nov-11	913,500	4,885	5.35	1,943,513	12,136	6.24	1,943,513	11,932	5.96
13	Smith	Nat. Gas	Dec-11	913,500	5,089	5.57	2,020,265	13,295	6.58	2,183,390	14,005	6.27

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FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide conventional fuel account balances in dollars and quantities for each fuel type for the test year and the two preceeding years. Include Natural Gas even though no inventory is carried. (Give units in Barrels, Tons, or MCF)

COMPANY: GULF POWER COMPANY

DOCKET NO.: 110138-EI

Type of Data Shown:

Projected Test Year Ended 12/31/2012
 Prior Year Ended 12/31/2011
 Historical Year Ended 12/31/2010

Witness: M. L. Burroughs, R. J. McMillan

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
				Fuel Issues (Other)			Adjustments			Ending Inventory		
Line No.	Plant	Fuel Type	Month	Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit
1	Smith	Nat. Gas	Dec-10	0	0	0.00	-20,000	-82	4.10	932,826	4,474	4.80
2	Smith	Nat. Gas	Jan-11	0	0	0.00	0	0	0.00	750,375	4,010	5.34
3	Smith	Nat. Gas	Feb-11	0	0	0.00	0	0	0.00	750,375	3,993	5.32
4	Smith	Nat. Gas	Mar-11	0	0	0.00	0	0	0.00	750,375	3,923	5.23
5	Smith	Nat. Gas	Apr-11	0	0	0.00	0	0	0.00	685,125	3,475	5.07
6	Smith	Nat. Gas	May-11	0	0	0.00	0	0	0.00	685,125	3,488	5.09
7	Smith	Nat. Gas	Jun-11	0	0	0.00	0	0	0.00	978,750	5,027	5.14
8	Smith	Nat. Gas	Jul-11	0	0	0.00	0	0	0.00	978,750	5,083	5.19
9	Smith	Nat. Gas	Aug-11	0	0	0.00	0	0	0.00	978,750	5,131	5.24
10	Smith	Nat. Gas	Sep-11	0	0	0.00	0	0	0.00	978,750	5,154	5.27
11	Smith	Nat. Gas	Oct-11	0	0	0.00	0	0	0.00	913,500	4,885	5.35
12	Smith	Nat. Gas	Nov-11	0	0	0.00	0	0	0.00	913,500	5,089	5.57
13	Smith	Nat. Gas	Dec-11	0	0	0.00	0	0	0.00	750,375	4,379	5.84
14	Total									11,046,576	58,111	
15	Smith	Nat. Gas	13 mth avg							849,737	4,470	5.26

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FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide conventional fuel account balances in dollars and quantities for each fuel type for the test year and the two preceeding years. Include Natural Gas even though no inventory is carried. (Give units in Barrels, Tons, or MCF)

Type of Data Shown:

COMPANY: GULF POWER COMPANY

 Projected Test Year Ended 12/31/2012

 X Prior Year Ended 12/31/2011

 Historical Year Ended 12/31/2010

DOCKET NO.: 110138-EI

Witness: M. L. Burroughs, R. J. McMillan

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
				Beginning Inventory			Receipts			Fuel Issued to Generation		
				-----			-----			-----		
Line No.	Plant	Fuel Type	Month	Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit
1	Cent. AL	Nat. Gas	Dec-10	0	0	0.00	0	0	0.00	0	0	0.00
2	Cent. AL	Nat. Gas	Jan-11	0	0	0.00	0	0	0.00	0	0	0.00
3	Cent. AL	Nat. Gas	Feb-11	0	0	0.00	0	0	0.00	0	0	0.00
4	Cent. AL	Nat. Gas	Mar-11	0	0	0.00	0	0	0.00	0	0	0.00
5	Cent. AL	Nat. Gas	Apr-11	0	0	0.00	0	0	0.00	0	0	0.00
6	Cent. AL	Nat. Gas	May-11	0	0	0.00	0	0	0.00	0	0	0.00
7	Cent. AL	Nat. Gas	Jun-11	0	0	0.00	0	0	0.00	0	0	0.00
8	Cent. AL	Nat. Gas	Jul-11	0	0	0.00	0	0	0.00	0	0	0.00
9	Cent. AL	Nat. Gas	Aug-11	0	0	0.00	0	0	0.00	0	0	0.00
10	Cent. AL	Nat. Gas	Sep-11	0	0	0.00	0	0	0.00	0	0	0.00
11	Cent. AL	Nat. Gas	Oct-11	0	0	0.00	0	0	0.00	0	0	0.00
12	Cent. AL	Nat. Gas	Nov-11	0	0	0.00	0	0	0.00	0	0	0.00
13	Cent. AL	Nat. Gas	Dec-11	0	0	0.00	0	0	0.00	0	0	0.00

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14 Note: Gulf provides the fuel to operate these units per the Purchase Power Agreement.

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide conventional fuel account balances in dollars and quantities for each fuel type for the test year and the two preceding years. Include Natural Gas even though no inventory is carried. (Give units in Barrels, Tons, or MCF)

Type of Data Shown:

COMPANY: GULF POWER COMPANY

Projected Test Year Ended 12/31/2012
 Prior Year Ended 12/31/2011
 Historical Year Ended 12/31/2010

DOCKET NO.: 110138-EI

Witness: M. L. Burroughs, R. J. McMillan

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(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
				Fuel Issues (Other)			Adjustments			Ending Inventory		
Line No.	Plant	Fuel Type	Month	Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit
1	Cent. AL	Nat. Gas	Dec-10	0	0	0.00	0	0	0.00	0	0	0.00
2	Cent. AL	Nat. Gas	Jan-11	0	0	0.00	0	0	0.00	0	0	0.00
3	Cent. AL	Nat. Gas	Feb-11	0	0	0.00	0	0	0.00	0	0	0.00
4	Cent. AL	Nat. Gas	Mar-11	0	0	0.00	0	0	0.00	0	0	0.00
5	Cent. AL	Nat. Gas	Apr-11	0	0	0.00	0	0	0.00	0	0	0.00
6	Cent. AL	Nat. Gas	May-11	0	0	0.00	0	0	0.00	0	0	0.00
7	Cent. AL	Nat. Gas	Jun-11	0	0	0.00	0	0	0.00	0	0	0.00
8	Cent. AL	Nat. Gas	Jul-11	0	0	0.00	0	0	0.00	0	0	0.00
9	Cent. AL	Nat. Gas	Aug-11	0	0	0.00	0	0	0.00	0	0	0.00
10	Cent. AL	Nat. Gas	Sep-11	0	0	0.00	0	0	0.00	0	0	0.00
11	Cent. AL	Nat. Gas	Oct-11	0	0	0.00	0	0	0.00	0	0	0.00
12	Cent. AL	Nat. Gas	Nov-11	0	0	0.00	0	0	0.00	0	0	0.00
13	Cent. AL	Nat. Gas	Dec-11	0	0	0.00	0	0	0.00	0	0	0.00
14	Total									0	0	
15	Cent. AL	Nat. Gas	13 mth avg							0	0	0.00

16 Note: Gulf provides the fuel to operate these units per the Purchase Power Agreement.

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide conventional fuel account balances in dollars and quantities for each fuel type for the test year and the two preceeding years. Include Natural Gas even though no inventory is carried. (Give units in Barrels, Tons, or MCF)

Type of Data Shown:

COMPANY: GULF POWER COMPANY

Projected Test Year Ended 12/31/2012
 Prior Year Ended 12/31/2011
 Historical Year Ended 12/31/2010

DOCKET NO.: 110138-EI

Witness: M. L. Burroughs, R. J. McMillan

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
				Beginning Inventory			Receipts			Fuel Issued to Generation		
				-----			-----			-----		
Line No.	Plant	Fuel Type	Month	Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit
1	Baconton	Nat. Gas	Dec-10	0	0	0.00	44,687	262	5.86	44,687	262	5.86
2	Baconton	Nat. Gas	Jan-11	0	0	0.00	970	6	6.19	970	6	6.19
3	Baconton	Nat. Gas	Feb-11	0	0	0.00	0	0	0.00	0	0	0.00
4	Baconton	Nat. Gas	Mar-11	0	0	0.00	0	0	0.00	0	0	0.00
5	Baconton	Nat. Gas	Apr-11	0	0	0.00	0	0	0.00	0	0	0.00
6	Baconton	Nat. Gas	May-11	0	0	0.00	0	0	0.00	0	0	0.00
7	Baconton	Nat. Gas	Jun-11	0	0	0.00	18,701	109	5.83	18,701	109	5.83
8	Baconton	Nat. Gas	Jul-11	0	0	0.00	88,684	522	5.89	88,684	522	5.89
9	Baconton	Nat. Gas	Aug-11	0	0	0.00	153,936	914	5.94	153,936	914	5.94
10	Baconton	Nat. Gas	Sep-11	0	0	0.00	0	0	0.00	0	0	0.00
11	Baconton	Nat. Gas	Oct-11	0	0	0.00	970	6	6.19	970	6	6.19
12	Baconton	Nat. Gas	Nov-11	0	0	0.00	0	0	0.00	0	0	0.00
13	Baconton	Nat. Gas	Dec-11	0	0	0.00	0	0	0.00	0	0	0.00

081

14 Note: Gulf provides the fuel to operate these units per the Purchase Power Agreement.

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide conventional fuel account balances in dollars and quantities for each fuel type for the test year and the two preceding years. Include Natural Gas even though no inventory is carried. (Give units in Barrels, Tons, or MCF)

Type of Data Shown:

COMPANY: GULF POWER COMPANY

Projected Test Year Ended 12/31/2012
 Prior Year Ended 12/31/2011
 Historical Year Ended 12/31/2010

DOCKET NO.: 110138-EI

Witness: M. L. Burroughs, R. J. McMillan

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
				Fuel Issues (Other)			Adjustments			Ending Inventory		
Line No.	Plant	Fuel Type	Month	Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit
1	Baconton	Nat. Gas	Dec-10	0	0	0.00	0	0	0.00	0	0	0.00
2	Baconton	Nat. Gas	Jan-11	0	0	0.00	0	0	0.00	0	0	0.00
3	Baconton	Nat. Gas	Feb-11	0	0	0.00	0	0	0.00	0	0	0.00
4	Baconton	Nat. Gas	Mar-11	0	0	0.00	0	0	0.00	0	0	0.00
5	Baconton	Nat. Gas	Apr-11	0	0	0.00	0	0	0.00	0	0	0.00
6	Baconton	Nat. Gas	May-11	0	0	0.00	0	0	0.00	0	0	0.00
7	Baconton	Nat. Gas	Jun-11	0	0	0.00	0	0	0.00	0	0	0.00
8	Baconton	Nat. Gas	Jul-11	0	0	0.00	0	0	0.00	0	0	0.00
9	Baconton	Nat. Gas	Aug-11	0	0	0.00	0	0	0.00	0	0	0.00
10	Baconton	Nat. Gas	Sep-11	0	0	0.00	0	0	0.00	0	0	0.00
11	Baconton	Nat. Gas	Oct-11	0	0	0.00	0	0	0.00	0	0	0.00
12	Baconton	Nat. Gas	Nov-11	0	0	0.00	0	0	0.00	0	0	0.00
13	Baconton	Nat. Gas	Dec-11	0	0	0.00	0	0	0.00	0	0	0.00
14	Total									0	0	
15	Baconton	Nat. Gas	13 mth avg							0	0	0.00

16 Note: Gulf provides the fuel to operate these units per the Purchase Power Agreement.

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide conventional fuel account balances in dollars and quantities for each fuel type for the test year and the two preceeding years. Include Natural Gas even though no inventory is carried. (Give units in Barrels, Tons, or MCF)

Type of Data Shown:

COMPANY: GULF POWER COMPANY

Projected Test Year Ended 12/31/2012
 Prior Year Ended 12/31/2011
 Historical Year Ended 12/31/2010

DOCKET NO.: 110138-EI

Witness: M. L. Burroughs, R. J. McMillan

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
				Beginning Inventory			Receipts			Fuel Issued to Generation		
Line No.	Plant	Fuel Type	Month	Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit
1	Crist	Nat. Gas	Dec-09	0	0	0.00	166,300	936	5.63	166,300	936	5.63
2	Crist	Nat. Gas	Jan-10	0	0	0.00	74,034	408	5.51	74,034	408	5.51
3	Crist	Nat. Gas	Feb-10	0	0	0.00	114,068	642	5.63	114,068	642	5.63
4	Crist	Nat. Gas	Mar-10	0	0	0.00	23,640	109	4.61	23,640	109	4.61
5	Crist	Nat. Gas	Apr-10	0	0	0.00	33,091	151	4.56	33,091	151	4.56
6	Crist	Nat. Gas	May-10	0	0	0.00	4,400	19	4.32	4,400	19	4.32
7	Crist	Nat. Gas	Jun-10	0	0	0.00	18,978	89	4.69	18,978	89	4.69
8	Crist	Nat. Gas	Jul-10	0	0	0.00	15,105	72	4.77	15,105	72	4.77
9	Crist	Nat. Gas	Aug-10	0	0	0.00	75,919	317	4.18	75,919	317	4.18
10	Crist	Nat. Gas	Sep-10	0	0	0.00	61,812	226	3.66	61,812	226	3.66
11	Crist	Nat. Gas	Oct-10	0	0	0.00	8,430	30	3.56	8,430	30	3.56
12	Crist	Nat. Gas	Nov-10	0	0	0.00	22,656	92	4.06	22,656	92	4.06
13	Crist	Nat. Gas	Dec-10	0	0	0.00	41,336	172	4.16	41,336	172	4.16

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FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide conventional fuel account balances in dollars and quantities for each fuel type for the test year and the two preceeding years. Include Natural Gas even though no inventory is carried. (Give units in Barrels, Tons, or MCF)

Type of Data Shown:

COMPANY: GULF POWER COMPANY

Projected Test Year Ended 12/31/2012
 Prior Year Ended 12/31/2011
 Historical Year Ended 12/31/2010
 Witness: M. L. Burroughs, R. J. McMillan

DOCKET NO.: 110138-EI

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
				Fuel Issues (Other)			Adjustments			Ending Inventory		
Line No.	Plant	Fuel Type	Month	Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit
1	Crist	Nat. Gas	Dec-09	0	0	0.00	0	0	0.00	0	0	0.00
2	Crist	Nat. Gas	Jan-10	0	0	0.00	0	0	0.00	0	0	0.00
3	Crist	Nat. Gas	Feb-10	0	0	0.00	0	0	0.00	0	0	0.00
4	Crist	Nat. Gas	Mar-10	0	0	0.00	0	0	0.00	0	0	0.00
5	Crist	Nat. Gas	Apr-10	0	0	0.00	0	0	0.00	0	0	0.00
6	Crist	Nat. Gas	May-10	0	0	0.00	0	0	0.00	0	0	0.00
7	Crist	Nat. Gas	Jun-10	0	0	0.00	0	0	0.00	0	0	0.00
8	Crist	Nat. Gas	Jul-10	0	0	0.00	0	0	0.00	0	0	0.00
9	Crist	Nat. Gas	Aug-10	0	0	0.00	0	0	0.00	0	0	0.00
10	Crist	Nat. Gas	Sep-10	0	0	0.00	0	0	0.00	0	0	0.00
11	Crist	Nat. Gas	Oct-10	0	0	0.00	0	0	0.00	0	0	0.00
12	Crist	Nat. Gas	Nov-10	0	0	0.00	0	0	0.00	0	0	0.00
13	Crist	Nat. Gas	Dec-10	0	0	0.00	0	0	0.00	0	0	0.00
14	Total									0	0	
15	Crist	Nat. Gas	13 mth avg							0	0	0.00

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FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide conventional fuel account balances in dollars and quantities for each fuel type for the test year and the two preceeding years. Include Natural Gas even though no inventory is carried. (Give units in Barrels, Tons, or MCF)

Type of Data Shown:

COMPANY: GULF POWER COMPANY

Projected Test Year Ended 12/31/2012

Prior Year Ended 12/31/2011

Historical Year Ended 12/31/2010

DOCKET NO.: 110138-EI

Witness: M. L. Burroughs, R. J. McMillan

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
				Beginning Inventory			Receipts			Fuel Issued to Generation		
Line No.	Plant	Fuel Type	Month	Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit
1	Smith	Nat. Gas	Dec-09	925,571	3,937	4.25	2,427,330	14,050	5.79	2,442,330	13,102	5.36
2	Smith	Nat. Gas	Jan-10	910,571	4,885	5.36	301,248	2,803	9.30	56,565	366	6.47
3	Smith	Nat. Gas	Feb-10	857,091	5,539	6.46	118,000	1,447	12.26	56,574	424	7.49
4	Smith	Nat. Gas	Mar-10	756,447	5,667	7.49	1,614,705	7,729	4.79	1,583,149	8,982	5.67
5	Smith	Nat. Gas	Apr-10	698,017	3,959	5.67	2,172,371	11,179	5.15	2,010,731	10,605	5.27
6	Smith	Nat. Gas	May-10	859,657	4,533	5.27	1,737,369	9,796	5.64	1,660,811	9,164	5.52
7	Smith	Nat. Gas	Jun-10	936,215	5,165	5.52	2,069,992	12,619	6.10	1,989,343	11,769	5.92
8	Smith	Nat. Gas	Jul-10	1,016,864	6,015	5.92	2,038,264	12,169	5.97	2,155,792	12,831	5.95
9	Smith	Nat. Gas	Aug-10	899,336	5,353	5.95	2,214,281	12,932	5.84	2,052,336	12,242	5.96
10	Smith	Nat. Gas	Sep-10	926,281	5,525	5.96	2,061,667	10,527	5.11	2,061,667	11,076	5.37
11	Smith	Nat. Gas	Oct-10	926,281	4,976	5.37	2,392,618	10,827	4.53	2,334,225	11,114	4.76
12	Smith	Nat. Gas	Nov-10	984,674	4,689	4.76	1,699,791	7,602	4.47	1,699,793	7,782	4.58
13	Smith	Nat. Gas	Dec-10	984,672	4,509	4.58	2,493,188	12,157	4.88	2,525,034	12,110	4.80

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FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide conventional fuel account balances in dollars and quantities for each fuel type for the test year and the two preceeding years. Include Natural Gas even though no inventory is carried. (Give units in Barrels, Tons, or MCF)

Type of Data Shown:

COMPANY: GULF POWER COMPANY

Projected Test Year Ended 12/31/2012

Prior Year Ended 12/31/2011

X Historical Year Ended 12/31/2010

DOCKET NO.: 110138-EI

Witness: M. L. Burroughs, R. J. McMillan

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
				Fuel Issues (Other)			Adjustments			Ending Inventory		
Line No.	Plant	Fuel Type	Month	Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit
1	Smith	Nat. Gas	Dec-09	0	0	0.00	0	0	0.00	910,571	4,885	5.36
2	Smith	Nat. Gas	Jan-10	0	0	0.00	-298,163	-1,783	5.98	857,091	5,539	6.46
3	Smith	Nat. Gas	Feb-10	0	0	0.00	-162,070	-895	5.52	756,447	5,667	7.49
4	Smith	Nat. Gas	Mar-10	0	0	0.00	-89,986	-455	5.06	698,017	3,959	5.67
5	Smith	Nat. Gas	Apr-10	0	0	0.00	0	0	0.00	859,657	4,533	5.27
6	Smith	Nat. Gas	May-10	0	0	0.00	0	0	0.00	936,215	5,165	5.52
7	Smith	Nat. Gas	Jun-10	0	0	0.00	0	0	0.00	1,016,864	6,015	5.92
8	Smith	Nat. Gas	Jul-10	0	0	0.00	0	0	0.00	899,336	5,353	5.95
9	Smith	Nat. Gas	Aug-10	0	0	0.00	-135,000	-518	3.84	926,281	5,525	5.96
10	Smith	Nat. Gas	Sep-10	0	0	0.00	0	0	0.00	926,281	4,976	5.37
11	Smith	Nat. Gas	Oct-10	0	0	0.00	0	0	0.00	984,674	4,689	4.76
12	Smith	Nat. Gas	Nov-10	0	0	0.00	0	0	0.00	984,672	4,509	4.58
13	Smith	Nat. Gas	Dec-10	0	0	0.00	-20,000	-82	4.10	932,826	4,474	4.80
14	Total									11,688,932	65,289	
15	Smith	Nat. Gas	13 mth avg							899,149	5,022	5.59

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FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide conventional fuel account balances in dollars and quantities for each fuel type for the test year and the two preceding years. Include Natural Gas even though no inventory is carried. (Give units in Barrels, Tons, or MCF)

Type of Data Shown:

COMPANY: GULF POWER COMPANY

Projected Test Year Ended 12/31/2012

Prior Year Ended 12/31/2011

Historical Year Ended 12/31/2010

DOCKET NO.: 110138-EI

Witness: M. L. Burroughs, R. J. McMillan

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
				Beginning Inventory			Receipts			Fuel Issued to Generation		
Line No.	Plant	Fuel Type	Month	Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit
1	Cent. AL	Nat. Gas	Dec-09	0	0	0.00	0	0	0.00	0	0	0.00
2	Cent. AL	Nat. Gas	Jan-10	0	0	0.00	468,136	4,885	10.44	468,136	4,885	10.44
3	Cent. AL	Nat. Gas	Feb-10	0	0	0.00	49	0	0.00	49	0	0.00
4	Cent. AL	Nat. Gas	Mar-10	0	0	0.00	0	0	0.00	0	0	0.00
5	Cent. AL	Nat. Gas	Apr-10	0	0	0.00	1,654,081	11,437	6.91	1,654,081	11,437	6.91
6	Cent. AL	Nat. Gas	May-10	0	0	0.00	2,534,133	10,938	4.32	2,534,133	10,938	4.32
7	Cent. AL	Nat. Gas	Jun-10	0	0	0.00	2,212,045	11,181	5.05	2,212,045	11,181	5.05
8	Cent. AL	Nat. Gas	Jul-10	0	0	0.00	19	0	0.00	19	0	0.00
9	Cent. AL	Nat. Gas	Aug-10	0	0	0.00	2,985,370	13,496	4.52	2,985,370	13,496	4.52
10	Cent. AL	Nat. Gas	Sep-10	0	0	0.00	297,666	1,295	4.35	297,666	1,295	4.35
11	Cent. AL	Nat. Gas	Oct-10	0	0	0.00	958,217	3,375	3.52	958,217	3,375	3.52
12	Cent. AL	Nat. Gas	Nov-10	0	0	0.00	993,954	3,823	3.85	993,954	3,823	3.85
13	Cent. AL	Nat. Gas	Dec-10	0	0	0.00	875	6	6.86	875	6	6.86

14 Note: Gulf provides the fuel to operate these units per the Purchase Power Agreement.

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide conventional fuel account balances in dollars and quantities for each fuel type for the test year and the two preceding years. Include Natural Gas even though no inventory is carried. (Give units in Barrels, Tons, or MCF)

Type of Data Shown:

COMPANY: GULF POWER COMPANY

Projected Test Year Ended 12/31/2012
 Prior Year Ended 12/31/2011
 Historical Year Ended 12/31/2010

DOCKET NO.: 110138-EI

Witness: M. L. Burroughs, R. J. McMillan

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
				Fuel Issues (Other)			Adjustments			Ending Inventory		
Line No.	Plant	Fuel Type	Month	Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit
1	Cent. AL	Nat. Gas	Dec-09	0	0	0.00	0	0	0.00	0	0	0.00
2	Cent. AL	Nat. Gas	Jan-10	0	0	0.00	0	0	0.00	0	0	0.00
3	Cent. AL	Nat. Gas	Feb-10	0	0	0.00	0	0	0.00	0	0	0.00
4	Cent. AL	Nat. Gas	Mar-10	0	0	0.00	0	0	0.00	0	0	0.00
5	Cent. AL	Nat. Gas	Apr-10	0	0	0.00	0	0	0.00	0	0	0.00
6	Cent. AL	Nat. Gas	May-10	0	0	0.00	0	0	0.00	0	0	0.00
7	Cent. AL	Nat. Gas	Jun-10	0	0	0.00	0	0	0.00	0	0	0.00
8	Cent. AL	Nat. Gas	Jul-10	0	0	0.00	0	0	0.00	0	0	0.00
9	Cent. AL	Nat. Gas	Aug-10	0	0	0.00	0	0	0.00	0	0	0.00
10	Cent. AL	Nat. Gas	Sep-10	0	0	0.00	0	0	0.00	0	0	0.00
11	Cent. AL	Nat. Gas	Oct-10	0	0	0.00	0	0	0.00	0	0	0.00
12	Cent. AL	Nat. Gas	Nov-10	0	0	0.00	0	0	0.00	0	0	0.00
13	Cent. AL	Nat. Gas	Dec-10	0	0	0.00	0	0	0.00	0	0	0.00
14	Total									0	0	
15	Cent. AL	Nat. Gas	13 mth avg							0	0	0.00

16 Note: Gulf provides the fuel to operate these units per the Purchase Power Agreement.

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide conventional fuel account balances in dollars and quantities for each fuel type for the test year and the two preceding years. Include Natural Gas even though no inventory is carried. (Give units in Barrels, Tons, or MCF)

Type of Data Shown:

COMPANY: GULF POWER COMPANY

 Projected Test Year Ended 12/31/2012

 Prior Year Ended 12/31/2011

 Historical Year Ended 12/31/2010

DOCKET NO.: 110138-EI

Witness: M. L. Burroughs, R. J. McMillan

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
				Beginning Inventory			Receipts			Fuel Issued to Generation		
				-----			-----			-----		
Line No.	Plant	Fuel Type	Month	Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit
1	Baconton	Nat. Gas	Dec-09	0	0	0.00	0	0	0.00	0	0	0.00
2	Baconton	Nat. Gas	Jan-10	0	0	0.00	120,988	821	6.79	120,988	821	6.79
3	Baconton	Nat. Gas	Feb-10	0	0	0.00	170,607	652	3.82	170,607	652	3.82
4	Baconton	Nat. Gas	Mar-10	0	0	0.00	104,986	494	4.71	104,986	494	4.71
5	Baconton	Nat. Gas	Apr-10	0	0	0.00	1,413	6	4.25	1,413	6	4.25
6	Baconton	Nat. Gas	May-10	0	0	0.00	75,927	328	4.32	75,927	328	4.32
7	Baconton	Nat. Gas	Jun-10	0	0	0.00	389,741	2,053	5.27	389,741	2,053	5.27
8	Baconton	Nat. Gas	Jul-10	0	0	0.00	446,851	2,213	4.95	446,851	2,213	4.95
9	Baconton	Nat. Gas	Aug-10	0	0	0.00	380,362	2,192	5.76	380,362	2,192	5.76
10	Baconton	Nat. Gas	Sep-10	0	0	0.00	329,793	1,431	4.34	329,793	1,431	4.34
11	Baconton	Nat. Gas	Oct-10	0	0	0.00	45,896	170	3.70	45,896	170	3.70
12	Baconton	Nat. Gas	Nov-10	0	0	0.00	10,652	34	3.19	10,652	34	3.19
13	Baconton	Nat. Gas	Dec-10	0	0	0.00	44,687	262	5.86	44,687	262	5.86

14 Note: Gulf provides the fuel to operate these units per the Purchase Power Agreement.

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide conventional fuel account balances in dollars and quantities for each fuel type for the test year and the two preceding years. Include Natural Gas even though no inventory is carried. (Give units in Barrels, Tons, or MCF)

COMPANY: GULF POWER COMPANY

DOCKET NO.: 110138-EI

Type of Data Shown:

Projected Test Year Ended 12/31/2012

Prior Year Ended 12/31/2011

Historical Year Ended 12/31/2010

Witness: M. L. Burroughs, R. J. McMillan

(1) (2) (3) (4) (5) (6) (7) (8) (9) (10) (11) (12) (13)

Fuel Issues (Other)

Adjustments

Ending Inventory

Line

Line No.	Plant	Fuel Type	Month	Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit
1	Baconton	Nat. Gas	Dec-09	0	0	0.00	0	0	0.00	0	0	0.00
2	Baconton	Nat. Gas	Jan-10	0	0	0.00	0	0	0.00	0	0	0.00
3	Baconton	Nat. Gas	Feb-10	0	0	0.00	0	0	0.00	0	0	0.00
4	Baconton	Nat. Gas	Mar-10	0	0	0.00	0	0	0.00	0	0	0.00
5	Baconton	Nat. Gas	Apr-10	0	0	0.00	0	0	0.00	0	0	0.00
6	Baconton	Nat. Gas	May-10	0	0	0.00	0	0	0.00	0	0	0.00
7	Baconton	Nat. Gas	Jun-10	0	0	0.00	0	0	0.00	0	0	0.00
8	Baconton	Nat. Gas	Jul-10	0	0	0.00	0	0	0.00	0	0	0.00
9	Baconton	Nat. Gas	Aug-10	0	0	0.00	0	0	0.00	0	0	0.00
10	Baconton	Nat. Gas	Sep-10	0	0	0.00	0	0	0.00	0	0	0.00
11	Baconton	Nat. Gas	Oct-10	0	0	0.00	0	0	0.00	0	0	0.00
12	Baconton	Nat. Gas	Nov-10	0	0	0.00	0	0	0.00	0	0	0.00
13	Baconton	Nat. Gas	Dec-10	0	0	0.00	0	0	0.00	0	0	0.00
14	Total									0	0	
15	Baconton	Nat. Gas	13 mth avg							0	0	0.00

16 Note: Gulf provides the fuel to operate these units per the Purchase Power Agreement.

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide conventional fuel account balances in dollars and quantities for each fuel type for the test year and the two preceding years. Include Natural Gas even though no inventory is carried. (Give units in Barrels, Tons, or MCF)

Type of Data Shown:

COMPANY: GULF POWER COMPANY

Projected Test Year Ended 12/31/2012
 Prior Year Ended 12/31/2011
 Historical Year Ended 12/31/2010

DOCKET NO.: 110138-EI

Witness: M. L. Burroughs, R. J. McMillan

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
				Beginning Inventory			Receipts			Fuel Issued to Generation		
Line No.	Plant	Fuel Type	Month	Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit
1	Dahlberg	Nat. Gas	Dec-09	0	0	0.00	0	0	0.00	0	0	0.00
2	Dahlberg	Nat. Gas	Jan-10	0	0	0.00	12,214	68	5.57	12,214	68	5.57
3	Dahlberg	Nat. Gas	Feb-10	0	0	0.00	65	0	0.00	65	0	0.00
4	Dahlberg	Nat. Gas	Mar-10	0	0	0.00	34,910	175	5.01	34,910	175	5.01
5	Dahlberg	Nat. Gas	Apr-10	0	0	0.00	0	0	0.00	0	0	0.00
6	Dahlberg	Nat. Gas	May-10	0	0	0.00	21,076	152	7.21	21,076	152	7.21
7	Dahlberg	Nat. Gas	Jun-10	0	0	0.00	10,610	138	13.01	10,610	138	13.01
8	Dahlberg	Nat. Gas	Jul-10	0	0	0.00	171,344	897	5.24	171,344	897	5.24
9	Dahlberg	Nat. Gas	Aug-10	0	0	0.00	197,959	1,047	5.29	197,959	1,047	5.29
10	Dahlberg	Nat. Gas	Sep-10	0	0	0.00	73,026	379	5.19	73,026	379	5.19
11	Dahlberg	Nat. Gas	Oct-10	0	0	0.00	14,378	53	3.69	14,378	53	3.69
12	Dahlberg	Nat. Gas	Nov-10	0	0	0.00	140	4	28.57	140	4	28.57
13	Dahlberg	Nat. Gas	Dec-10	0	0	0.00	257	9	35.02	257	9	35.02

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14 Note: Gulf provides the fuel to operate these units per the Purchase Power Agreement.

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide conventional fuel account balances in dollars and quantities for each fuel type for the test year and the two preceeding years. Include Natural Gas even though no inventory is carried. (Give units in Barrels, Tons, or MCF)

Type of Data Shown:

COMPANY: GULF POWER COMPANY

Projected Test Year Ended 12/31/2012

Prior Year Ended 12/31/2011

X Historical Year Ended 12/31/2010

DOCKET NO.: 110138-EI

Witness: M. L. Burroughs, R. J. McMillan

(1) (2) (3) (4) (5) (6) (7) (8) (9) (10) (11) (12) (13)

Fuel Issues (Other)

Adjustments

Ending Inventory

Line

Line No.	Plant	Fuel Type	Month	Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit
1	Dahlberg	Nat. Gas	Dec-09	0	0	0.00	0	0	0.00	0	0	0.00
2	Dahlberg	Nat. Gas	Jan-10	0	0	0.00	0	0	0.00	0	0	0.00
3	Dahlberg	Nat. Gas	Feb-10	0	0	0.00	0	0	0.00	0	0	0.00
4	Dahlberg	Nat. Gas	Mar-10	0	0	0.00	0	0	0.00	0	0	0.00
5	Dahlberg	Nat. Gas	Apr-10	0	0	0.00	0	0	0.00	0	0	0.00
6	Dahlberg	Nat. Gas	May-10	0	0	0.00	0	0	0.00	0	0	0.00
7	Dahlberg	Nat. Gas	Jun-10	0	0	0.00	0	0	0.00	0	0	0.00
8	Dahlberg	Nat. Gas	Jul-10	0	0	0.00	0	0	0.00	0	0	0.00
9	Dahlberg	Nat. Gas	Aug-10	0	0	0.00	0	0	0.00	0	0	0.00
10	Dahlberg	Nat. Gas	Sep-10	0	0	0.00	0	0	0.00	0	0	0.00
11	Dahlberg	Nat. Gas	Oct-10	0	0	0.00	0	0	0.00	0	0	0.00
12	Dahlberg	Nat. Gas	Nov-10	0	0	0.00	0	0	0.00	0	0	0.00
13	Dahlberg	Nat. Gas	Dec-10	0	0	0.00	0	0	0.00	0	0	0.00
14	Total									0	0	
15	Dahlberg	Nat. Gas	13 mth avg							0	0	0.00

16 Note: Gulf provides the fuel to operate these units per the Purchase Power Agreement.

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide a schedule showing the following information for miscellaneous deferred debits for the test year.

Type of Data Shown:

COMPANY: GULF POWER COMPANY

Minor items less than 5% of the account total, or amounts less than \$10,000, whichever is greater, may be grouped by classes.

Projected Test Year Ended 12/31/12

Prior Year Ended 12/31/11

Historical Year Ended 12/31/10

DOCKET NO.: 110138-EI

Witness: R.J. McMillan

		(000's)					
(1)	(2)	(3)	(4)	(5)	(6)	(7)	
LINE NO.	DESCRIPTION	BALANCE AT BEGINNING OF YEAR	DEBITS	CREDITS		BALANCE AT END OF YEAR	
				ACCOUNT	AMOUNT		
1	Purchase Power Agreements	7,536	0	254	0	7,536	
2	Leasehold Improvements	236	0	931	123	113	
3	Customer Job Orders	606	0	Various	0	606	
4	Total Deferred Debits	<u>8,378</u>	<u>0</u>		<u>123</u>	<u>8,255</u>	

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FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide a schedule showing the following information for other deferred credits for the test year.

Type of Data Shown:

COMPANY: GULF POWER COMPANY

Minor items less than 5% of the account total, or amounts less than \$10,000, whichever is greater, may be grouped by classes.

Projected Test Year Ended 12/31/12

Prior Year Ended 12/31/11

Historical Year Ended 12/31/10

DOCKET NO.: 110138-EI

Witness: R.J. McMillan

		(000's)					
(1)	(2)	(3)	(4)	(5)	(6)	(7)	
LINE NO.	DESCRIPTION	BALANCE AT BEGINNING OF YEAR	DEBITS		CREDITS	BALANCE AT END OF YEAR	
		CONTRA ACCOUNTS		AMOUNT			
1	Other Deferred Credits - Misc	8,427	Various	492	0	7,935	
2	Purchase Power Agreements	94,986	182	0	42,582	137,568	
3	Cable Attachments	119,491	172	0	17,869	137,360	
4	Environmental Liability	59,239	182	2,339	0	56,900	
5	Total Deferred Credits	282,143		2,831	60,451	339,763	

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ACCUMULATED PROVISION ACCOUNTS

Schedule B-21

228.1, 228.2, and 228.4

Page 1 of 2

FLORIDA PUBLIC SERVICE COMMISSION

Explanation: Provide a schedule of the amounts charged to operating expenses, and the amounts accrued and charged to the provision account balances, for the last calendar year and test year. Indicate desired reserve balances and basis for determining the desired balances.

Type of Data Shown:

- Projected Test Year Ended 12/31/12
 - Prior Year Ended 12/31/11
 - Historical Year Ended 12/31/10
- Witness: C.J. Erickson

COMPANY: GULF POWER COMPANY

DOCKET NO.: 110138-EI

(\$000's)

(1) Line No.	(2) Year	(3) Balance Beginning of Period	(4) Current Year Accrual	(5) Amount Charged to Reserve	(6) Net Fund Income After Taxes	(7) Reserve Balance End of Period	(8) Description Of Charge	(9) Charged to Operating Expenses
1	<u>Account 228.1</u>	2012	30,806	3,500	(398)	-	34,374	Interest earned on the
2	<u>Property Insurance</u>							funded portion of the
3								property insurance reserve.
4				330	-			Estimate based on historical.
5	FPSC Order No. PSC-02-0787-FOF-EI, Docket No. 010949-EI, issued June 10, 2002, authorized the Company to continue its \$3.5 million annual							
6	accrual with a target level of \$25.1 million to \$36.0 million. Additional accruals are authorized above the \$3.5 million at the Company's discretion.							
7	The original accruals and target levels were approved in FPSC Order No. PSC-96-1334-FOF-EI, Docket No. 951433-EI, issued November 5, 1996.							
8	<u>Account 228.2</u>	2012	2,620	1,600				1,600
9	<u>Injuries & Damages</u>				940	-	3,280	Estimate based on historical.
10	The desired reserve balance is to provide adequate coverage for normal charges and estimated liabilities.							
11	Estimated workers' compensation liabilities are based on an actuarial study.							
12	Estimated legal liabilities are determined on a case by case basis							
13	FPSC Order No. PSC-04-0453-PAA-EI, Docket No. 040218-EI, issued May 3, 2004, authorized the Company to continue its \$1.6 million annual							
14	accrual. Additional accruals are authorized above the \$1.6 million at the Company's discretion to the extent the balance in the reserve does							
15	not exceed \$2 million.							
16	Note: The estimate of charges to the I&D reserve shown above are understated due to an inadvertent calculation error. Based on historical experience, the charges are likely to be							
17	somewhat higher. The impact of this change would serve to decrease the projected I&D reserve balance and increase total rate base compared to the amounts included in this filing.							

Supporting Schedules:

2-Jul-11

Recap Schedules:

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ACCUMULATED PROVISION ACCOUNTS

Schedule B-21

228.1, 228.2, and 228.4

Page 2 of 2

FLORIDA PUBLIC SERVICE COMMISSION

Explanation: Provide a schedule of the amounts charged to operating expenses, and the amounts accrued and charged to the provision account balances, for the last calendar year and test year. Indicate desired reserve balances and basis for determining the desired balances.

COMPANY: GULF POWER COMPANY

DOCKET NO.: 110138-EI

Type of Data Shown:

Projected Test Year Ended 12/31/12

Prior Year Ended 12/31/11

Historical Year Ended 12/31/10

Witness: C.J. Erickson

(\$000's)

(1) Line No.	(2) Year	(3) Balance Beginning of Period	(4) Current Year Accrual	(5) Amount Charged to Reserve	(6) Net Fund Income After Taxes	(7) Reserve Balance End of Period	(8) Description Of Charge	(9) Charged to Operating Expenses	
1	<u>Account 228.1</u>	2010	24,046	3,500	(47)	-	27,593	Interest earned on the	3,500
2	<u>Property Insurance</u>							funded portion of the	
3								property insurance reserve.	
4	FPSC Order No. PSC-02-0787-FOF-EI, Docket No. 010949-EI, issued June 10, 2002, authorized the Company to continue its \$3.5 million annual								
5	accrual with a target level of \$25.1 million to \$36.0 million. Additional accruals are authorized above the \$3.5 million at the Company's discretion.								
6	The original accruals and target levels were approved in FPSC Order No. PSC-96-1334-FOF-EI, Docket No. 951433-EI, issued November 5, 1996.								
7	<u>Account 228.2</u>	2010	2,936	1,600	2,576	-	1,960	Charges for worker's com-	1,600
8	<u>Injuries & Damages</u>							pen- sation payments, general	
9								liability payments and	
10								automobile damages.	
11	The desired reserve balance is to provide adequate coverage for normal charges and estimated liabilities.								
12	Estimated workers' compensation liabilities are based on an actuarial study.								
13	Estimated legal liabilities are determined on a case by case basis								
14	FPSC Order No. PSC-04-0453-PAA-EI, Docket No. 040218-EI, issued May 3, 2004, authorized the Company to increase its annual I&D								
15	accrual to \$1.6 million. Additional accruals are authorized above the \$1.6 million at the Company's discretion to the extent the balance								
16	in the reserve does not exceed \$2 million.								

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FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: For each of the accumulated deferred income tax accounts (Nos. 190, 281, 282, 283), provide annual balances beginning with the historical base year in the last rate case and ending with the end of the test year.

Type of Data Shown:

 Projected Test Year Ended 12/31/12 Prior Year Ended 12/31/11 Historical Year Ended 12/31/00 - 12/31/10

COMPANY: GULF POWER COMPANY

Witness: C. J. Erickson

DOCKET NO.: 110138-EI

(000's)

(1)	(2)	(3)	(4)	(5)	(6)	(7)
Line No.	Annual Period	Acct 190 Accumulated Deferred Income Taxes Dr(Cr)	Acct 281 Accumulated Deferred Income Taxes Dr(Cr)	Acct 282 Accumulated Deferred Income Taxes Dr(Cr)	Acct 283 Accumulated Deferred Income Taxes Dr(Cr)	Net Accumulated Deferred Income Taxes Dr(Cr)
1	2000	56,817	(5,072)	(184,534)	(21,469)	(154,258)
2	2001	55,923	(4,593)	(186,734)	(34,726)	(170,130)
3	2002	58,143	(4,131)	(193,622)	(39,003)	(178,613)
4	2003	63,327	(3,760)	(204,122)	(37,535)	(182,090)
5	2004	54,320	(3,386)	(222,637)	(60,862)	(232,565)
6	2005	56,986	(3,015)	(247,148)	(73,001)	(266,178)
7	2006	59,955	(2,975)	(243,007)	(81,606)	(267,633)
8	2007	59,786	(2,275)	(255,030)	(64,266)	(261,785)
9	2008	56,380	(1,904)	(276,147)	(71,453)	(293,124)
10	2009	61,321	(27,686)	(287,475)	(40,639)	(294,479)
11	2010	70,410	(57,376)	(347,381)	(54,734)	(389,081)
12	2011	67,808	(79,775)	(412,719)	(47,359)	(472,045)
13	2012	73,057	(101,253)	(527,290)	(45,692)	(601,178)

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide an analysis of accumulated investment tax credits generated and amortization of investment tax credits on an annual basis beginning with the historical base year in the last rate case and ending with the end of the test year.

Type of Data Shown:

COMPANY: GULF POWER COMPANY

Projected Test Year Ended 12/31/12

Prior Year Ended 12/31/11

Historical Year Ended 12/31/10

DOCKET NO.: 110138-EI

(000's)

Witness: C. J. Erickson

(1)	(2)	(3)	(4)	(5)
Line No.	Annual Period	Beginning Balance	Amortization	Ending Balance
1	2000	27,712	1,920	25,792
2	2001	25,792	1,736	24,056
3	2002	24,056	1,767	22,289
4	2003	22,289	1,838	20,451
5	2004	20,451	1,962	18,489
6	2005	18,489	1,920	16,569
7	2006	16,569	1,848	14,721
8	2007	14,721	1,734	12,987
9	2008	12,987	1,732	11,255
10	2009	11,255	1,602	9,653
11	2010	9,653	1,544	8,109
12	2011	8,109	1,349	6,760
13	2012	6,760	1,304	5,456

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LEASING ARRANGEMENTS

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide the data specified for leasing arrangements in effect during the test year and prior year.

Type of Data Shown:
 Projected Test Year Ended 12/31/12
 Prior Year Ended 12/31/11
 Historical Year Ended 12/31/10

COMPANY: GULF POWER COMPANY

Witness: R. J. McMillan

DOCKET NO.: 110138-EI

(000's)

Leasing Payments for prior year:	\$20,629
Leasing Payments for test year:	\$17,060
Leasing Payments, Remaining Life Contracts	\$31,877

Describe Leasing Agreements Whose Lifetime Costs Exceed \$10 Million

(1)	(2)	(3)	(4)	(5)	(6)
Line No.	Asset	Original Cost	Average Annual Payment (A)	Life of Contract	Disposition of Asset, Provision for Purchase
1	1994 Aluminum Coal Cars	\$7,047	\$547	22 Years	Option to purchase after three years; purchase price shall be equal to the greater of the applicable termination value in the contract or the fair market value.
2					
3					
4					
5	2009 Coal Barges	\$13,950	\$2,905	5 Years	No purchase option exists.
6	2010 Tow Boats	\$13,200	\$8,486	5 Years	No purchase option exists.

7 (A) Lease payments are recovered through the Fuel Adjustment Clause. The "Average Annual Payment" is the average for the remaining life of the contract.

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide a statement of changes in accounting policy for the test year and the prior year. If appropriate, explain any changes in accounting procedures for the projected test year and the effect, if any, of the use of a non-calendar test year.

Type of data shown:

Projected Test Year Ended 12/31/12

Prior Year Ended 12/31/11

Historical Year Ended 12/31/10

COMPANY: GULF POWER COMPANY

Witness: C. J. Erickson, R. J. McMillan

DOCKET NO.: 110138-EI

Line

No.

1

There are no accounting policy changes affecting rate base for the test year and prior year.

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