

State of Florida



Public Service Commission

CAPITAL CIRCLE OFFICE CENTER • 2540 SHUMARD OAK BOULEVARD
TALLAHASSEE, FLORIDA 32399-0850

-M-E-M-O-R-A-N-D-U-M-

DATE: August 9, 2013
TO: Ann Cole, Commission Clerk, Office of Commission Clerk
FROM: Devlin Higgins, Public Utility Analyst III, Division of Economics
RE: 130151-EI - Petition for approval of 2013 Depreciation Study and Dismantlement Studies by Gulf Power Company.

Would you be so kind as to add the attached data request responses, titled Gulf Power Company's responses to Staff's Second Data Request, in the above docket file. Thank you very much.

RECEIVED FPSC
13 AUG - 9 AM 8:16
COMMISSION
CLERK

Robert L. McGee, Jr.
Regulatory & Pricing Manager

One Energy Place
Pensacola, Florida 32520-0780

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July 18, 2013

Ms. Jenny Wu
Division of Economics
Florida Public Service Commission
2540 Shumard Oak Boulevard
Tallahassee FL 32399-0850

Dear Ms. Wu:

RE: Docket No: 130151-EI

Enclosed is Gulf Power Company's Responses to Staff's second data request in the above referenced docket.

Sincerely,

A handwritten signature in black ink that reads "Robert L. McGee, Jr." The signature is written in a cursive, flowing style.

Robert L. McGee, Jr.
Regulatory and Pricing Manager

md

Enclosures

cc: Beggs & Lane
Jeffrey A. Stone

General

1. Please refer to Tab 10 Plant Investment Activity 2009 to 2013 for the following questions:
 - a. For year 2012, please explain why Gulf did not use the actual numbers but using the budget numbers instead.
 - b. Please provide five copies of the Plant In Service schedules for 2012 with the actual 2012 numbers for all the accounts, which should be reconciled with what Gulf presented in its Depreciation Status Report filed in May 1, 2013.
 - c. Please provide five copies of the Electric Plant In Service schedules for 2013 Budget, with the 2013 First of Year Balance equal to the actual 2012 End of Year Balance, for all the accounts.
 - d. Please also provide the schedules discussed in 1 b and 1 c in an Excel formatted file with all the formulas and links intact and unlocked.

ANSWER:

- a. The 2012 year-end amounts were based on September 2012 actual balances and projections for the last three months of 2012. This enabled the Company to provide the consultant with the required data for his analysis prior to year-end processing and reporting requirements and enabled the outside consultant to begin the study earlier. This earlier start allowed for appropriate review and analysis prior to FPSC regulatory filings.
- b. See Attachment A.
- c. See Attachment B.
- d. See worksheets "1b Tab 10 2012" and "1c Tab 10 2013" in file "Gulf's Response to Staff's 2nd Request Tabs 7 10 and 11.xlsx".

2. Please refer to Tab 11 Depreciation Reserve Activity 2009 to 2013 for the following questions:
- a. For year 2012, please explain why Gulf did not use the actual numbers but using the budget numbers instead.
 - b. Please provide five copies of the Accumulated Provisions For Depreciation And Amortization schedules for 2012 with the actual 2012 numbers for all the accounts, which should be reconciled with what Gulf presented in its Depreciation Status Report field in May 1, 2013.
 - c. Please provide five copies of the Accumulated Provisions For Depreciation And Amortization schedules for 2013 Budget, with the 2013 First of Year Balance equal to the actual 2012 End of Year Balance, for all the accounts.
 - d. Please also provide the schedules discussed in 2b and 2c in an Excel formatted file with all the formulas and links intact and unlocked.

ANSWER:

- a. See Gulf's response to Item No. 1(a).
- b. See Attachment C.
- c. See Attachment D.
- d. See worksheet tabs "2b Tab 11 2012" and "2c Tab 11 2013" in file "Gulf's Response to Staff's 2nd Request Tabs 7 10 and 11.xlsx".

3. Please refer to Tab 7 Parameter Schedules:
- a. Please provide the actual January 1, 2013, Plant Balance for all the accounts in the format consistent with the fourth column in Tab 7.
 - b. Please update all the schedules contained in Tab 7 based on your responses to all the questions above.
 - c. Please also provide the schedules discussed in 3a and 3b in an Excel formatted file with all the formulas and links intact and unlocked.

ANSWER:

Gulf's assumption in the response to Item No. 3 is that the calculated numbers produced by Item No. 1 and 2 above are to be used in the tab 7 calculations. This assumption will produce a tab 7 file with updated year-end 2013 plant and reserve balances.

- a. See Attachment E.
- b. See Gulf's response to Item No. 3(a).
- c. See worksheet tabs "3a Tab 7 Production" and "3a Tab 7 T&D" on file "Gulf's Response to Staff's 2nd Request Tabs 7 10 and 11.xlsx".

Attachment A

GULF POWER COMPANY
ELECTRIC PLANT IN SERVICE
DECEMBER, 2012

Sheet 1 of 3

	Balance First of Year	Additions	Retirements	Adjustments	Transfers	Balance End of Year
INTANGIBLE:						
Organization	301 7,418	0	0	0	0	7,418
Franchises and Consents	302 594	0	0	0	0	594
Intangible Software	303 14,680,360	963,139	0	0	0	15,643,499
TOTAL INTANGIBLE:	14,688,372	963,139	0	0	0	15,651,511
STEAM PRODUCTION:						
DANIEL PLANT:						
Plant	253,058,387	3,405,590	(373,428)	0	0	256,090,549
Land	1,028,761	0	0	0	0	1,028,761
Easements	77,160	0	0	0	0	77,160
Cooling Lake, 23 Year	8,954,192	0	0	0	0	8,954,192
Rail Track System	2,741,618	0	0	0	0	2,741,618
Asset Retirement Obligation	391,150	0	0	0	0	391,150
TOTAL DANIEL PLANT:	286,251,268	3,405,590	(373,428)	0	0	289,283,430
CRIST PLANT:						
Plant	1,198,885,458	310,007,812	(20,188,802)	0	368,025	1,487,072,493
Land	6,027,470	(4,204)	0	0	0	6,023,266
Easements	5,103	(5,103)	0	0	0	0
Base Coal, 5 Year	141,840	0	0	0	0	141,840
- 5 Year	181,226	0	(23,654)	0	0	137,572
- 7 Year	4,890,420	531,836	0	0	0	5,422,256
Asset Retirement Obligation	1,132,431	0	0	0	0	1,132,431
TOTAL CRIST PLANT:	1,208,243,048	310,530,341	(20,212,456)	0	368,025	1,499,929,858
SCHOLZ PLANT:						
Plant	31,290,784	241,970	(469,319)	0	(368,025)	30,695,410
Land	44,579	0	0	0	0	44,579
Base Coal, 5 Year	71,300	0	0	0	0	71,300
- 5 Year	8,730	0	0	0	0	8,730
- 7 Year	213,932	13,211	(110,583)	0	0	116,560
Asset Retirement Obligation	254,654	0	(13,014)	0	0	241,640
TOTAL SCHOLZ PLANT:	31,883,079	255,181	(592,916)	0	(368,025)	31,178,219
SMITH PLANT:						
Plant	173,958,503	1,556,290	(103,740)	0	0	175,411,053
Land	1,363,924	0	0	0	0	1,363,924
Base Coal, 5 Year	108,300	0	0	0	0	108,300
- 5 Year	29,526	2,267	0	0	0	31,793
- 7 Year	1,576,887	25,345	0	0	0	1,602,232
Asset Retirement Obligation	471,960	0	(22)	0	0	471,938
TOTAL SMITH PLANT:	177,509,100	1,563,902	(103,782)	0	0	178,969,240
SCHERER PLANT:						
Plant	357,421,185	2,419,968	(488,765)	0	0	359,352,388
Land	912,049	3,946	0	(63)	0	915,932
- 7 Year	204,492	(27)	(9,024)	0	0	195,441
Asset Retirement Obligation	230,322	4,925,916	0	0	0	5,156,238
TOTAL SCHERER PLANT:	358,768,048	7,349,901	(497,789)	(63)	0	365,619,997
TOTAL STEAM PRODUCTION:	2,043,656,343	323,124,815	(21,780,351)	(63)	0	2,345,000,744

GULF POWER COMPANY
ELECTRIC PLANT IN SERVICE
DECEMBER, 2012

Sheet 2 of 3

		Balance First of Year	Additions	Retirements	Adjustments	Transfers	Balance End of Year
OTHER PRODUCTION:							
LAND - NON-DEPRECIABLE:							
Land - Non-Depreciable	340	337,696	0	0	0	0	337,696
TOTAL LAND - NON-DEPRECIABLE:		337,696	0	0	0	0	337,696
SMITH PLANT CT:							
Structures and Improvements	341	1,293,927	16,312	0	0	0	1,310,239
Fuel Holders and Accessories	342	726,111	(4,805)	(23,444)	0	0	697,862
Prime Movers	343	2,405,829	(92)	0	0	0	2,405,737
Generators	344	3,438,922	0	0	0	0	3,438,922
Accessory Electric Equipment	345	48,475	0	0	0	0	48,475
Miscellaneous Equipment	346	53,925	(10,778)	0	0	0	43,147
TOTAL SMITH PLANT CT:		7,967,189	637	(23,444)	0	0	7,944,382
SMITH PLANT UNIT 3 COMBINED CYCLE:							
Structures and Improvements	341	12,954,680	1,645,389	(1,022,063)	0	0	13,578,006
Fuel Holders and Accessories	342	3,038,952	5,349	0	0	0	3,044,301
Prime Movers	343	113,697,164	482,899	(249,094)	0	0	113,930,969
Generators	344	67,249,650	8,749	(7,462)	0	0	67,250,937
Accessory Electric Equipment	345	12,083,368	18,579	0	0	0	12,081,947
Miscellaneous Equipment	346	1,113,926	46,057	(35,797)	0	0	1,124,186
TOTAL SMITH PLANT UNIT 3 COMBINED CYCLE:		210,117,740	2,207,022	(1,314,416)	0	0	211,010,346
PACE PLANT:							
Prime Movers	343	6,790,595	0	0	0	0	6,790,595
Generators	344	3,107,233	0	0	0	0	3,107,233
Accessory Electric Equipment	345	584,090	0	0	0	0	584,090
Asset Retirement Obligation	347	397,194	0	0	0	0	397,194
TOTAL PACE PLANT:		10,879,112	0	0	0	0	10,879,112
PERDIDO PLANT:							
Structures and Improvements	341	942,440	0	0	0	0	942,440
Fuel Holders and Accessories	342	578,765	0	0	0	0	578,765
Prime Movers	343	2,745,649	0	0	0	0	2,745,649
Accessory Electric Equipment	345	788,715	17,967	0	0	0	806,682
Miscellaneous Equipment	346	45,550	0	0	0	0	45,550
TOTAL PERDIDO PLANT:		5,101,119	17,967	0	0	0	5,119,086
TOTAL OTHER PRODUCTION:		234,402,858	2,225,626	(1,337,860)	0	0	235,290,622
TOTAL PRODUCTION:		2,278,059,199	325,350,441	(23,118,211)	(63)	0	2,580,291,368
TRANSMISSION:							
Land	350.0	3,453,754	3,761,170	0	(34,622)	(32,170)	7,148,132
Easements	350.2	12,633,961	0	0	0	32,170	12,666,131
Structures and Improvements	352	10,978,788	207,059	(17,057)	0	0	11,168,790
Station Equipment	353	124,993,221	28,034,998	(2,574,917)	0	(101,443)	150,351,859
Towers and Fixtures	354	41,223,039	3,316,103	(1,174,359)	0	3,989	43,368,772
Poles and Fixtures	355	88,662,649	27,519,172	(3,579,967)	0	1,919	112,633,773
Overhead Conductors & Devices	356	72,412,742	7,439,639	(2,447,790)	0	11,543	77,416,134
Underground Conductors & Devices	358	14,094,502	0	0	0	0	14,094,502
Roads and Trails	359	45,800	190,116	0	0	0	235,916
Asset Retirement Obligation	359.1	7,861	0	0	0	0	7,861
TOTAL TRANSMISSION:		368,536,317	70,468,259	(9,794,090)	(34,622)	(63,992)	429,091,872

GULF POWER COMPANY
ELECTRIC PLANT IN SERVICE
DECEMBER, 2012

Sheet 3 of 3

	Balance First of Year	Additions	Retirements	Adjustments	Transfers	Balance End of Year
DISTRIBUTION:						
Land	360.0	3,408,449	525,038	0	(5,191)	3,928,296
Land Rights	360.1	204,178	0	0	0	204,176
Structures and Improvements	361	19,568,845	3,738,605	(80,558)	0	23,226,892
Station Equipment	362	172,254,475	14,480,053	(2,093,739)	0	184,730,644
Poles, Towers & Fixtures	364	130,678,946	5,314,764	(12,825,534)	0	123,363,929
Overhead Conductors & Devices	365	126,166,783	9,056,014	(1,926,632)	0	131,065,268
Underground Conduit	366	1,217,455	0	(58,769)	0	1,160,986
Underground Conductors & Devices	367	124,193,017	8,444,502	(755,578)	0	132,897,469
Line Transformers	368	229,026,046	14,372,935	(8,488,741)	0	233,121,664
Services:						
- Overhead	369.1	51,743,563	1,479,151	(215,074)	0	53,007,640
- Underground	369.2	43,927,818	1,077,539	(85,269)	0	44,910,088
Meters	370	53,839,962	10,228,962	(1,381,326)	0	28,388,386
Meters - AMI Equipment	370	0	6,176,056	(83,475)	0	40,391,581
Meters - FPSC Segregated	370	5,826,982	0	(4,057,393)	0	1,789,589
Meters - Non FPSC Segregated	370	7,790,030	0	(4,580,575)	0	3,209,455
Street Lighting & Signal Systems	373	60,488,451	1,410,175	(247,799)	0	61,650,827
Asset Retirement Obligation	374	43,465	0	0	0	43,465
TOTAL DISTRIBUTION:	1,030,378,251	73,303,794	(36,888,462)	(5,191)	81,663	1,067,070,055
GENERAL PLANT:						
Land	389.0	6,936,455	176,032	0	0	7,112,487
Structures and Improvements	390	69,926,726	480,909	(852,561)	0	69,535,074
Office Furniture & Equipment:						
- Computer, 5 Year	391	4,851,410	133,441	(1,052,187)	0	3,732,664
- Non-Computer, 7 Year	391	2,560,883	118,716	(234,269)	0	2,445,330
Transportation Equipment:						
- Light Trucks	392.2	7,173,022	316,909	(696,122)	0	6,793,809
- Heavy Trucks	392.3	19,536,131	2,299,778	(294,039)	0	21,541,870
- Trailers	392.4	1,158,483	137,029	(85,900)	0	1,209,612
- Marine, 5 Year	392	213,594	(5)	0	0	213,589
Stores Equipment - 7 Year	393	1,176,466	148,647	0	0	1,325,113
Tools, Shop & Garage Equip. - 7 Year	394	2,507,088	1,556,448	(151,122)	0	3,912,414
Laboratory Equipment - 7 Year	395	2,753,790	220,135	(479,501)	0	2,494,424
Power Operated Equipment	396	837,363	27,258	0	0	864,641
Communication Equipment:						
- Other	397	19,134,174	1,842,990	(5,076,185)	0	15,903,317
- 7 Year	397	4,428,562	1,227,887	(808,455)	2,329	4,847,974
Miscellaneous Equipment - 7 year	398	3,488,619	193,456	(135,770)	0	3,546,305
Asset Retirement Obligation	399.1	195,426	0	0	0	195,426
TOTAL GENERAL:	146,678,212	8,859,619	(9,866,111)	0	2,329	145,674,049
TOTAL ELECTRIC PLANT-IN-SERVICE:	3,838,340,351	478,945,252	(79,466,874)	(39,876)	0	4,237,778,853

Attachment B

GULF POWER COMPANY
ELECTRIC PLANT IN SERVICE
BUDGET: DECEMBER, 2013

Sheet 1 of 3

	Balance First of Year	Additions	Retirements	Adjustments	Transfers	Balance End of Year
INTANGIBLE:						
Organization	301 7,418	0	0	0	0	7,418
Franchises and Consents	302 594	0	0	0	0	594
Intangible Software	303 15,643,499	415,865	0	0	0	16,059,364
TOTAL INTANGIBLE:	15,651,511	415,865	0	0	0	16,067,376
STEAM PRODUCTION:						
DANIEL PLANT:						
Plant	256,090,549	6,044,325	(1,050,212)	0	0	261,084,662
Land	1,028,761	0	0	0	0	1,028,761
Easements	77,160	0	0	0	0	77,160
Cooling Lake, 23 Year	8,954,192	0	0	0	0	8,954,192
Rail Track System	2,741,618	42,262	(7,343)	0	0	2,776,537
Asset Retirement Obligation	391,150	0	0	0	0	391,150
TOTAL DANIEL PLANT:	269,283,430	6,086,587	(1,057,555)	0	0	274,312,462
CRIST PLANT:						
Plant	1,487,072,493	8,002,235	(1,871,827)	0	0	1,493,203,101
Land	6,023,266	0	0	0	0	6,023,266
Easements	0	0	0	0	0	0
Base Coal, 5 Year	141,840	0	0	0	0	141,840
- 5 Year	137,572	0	0	0	0	137,572
- 7 Year	5,422,256	0	(2,166,243)	0	0	3,256,013
Asset Retirement Obligation	1,132,431	0	0	0	0	1,132,431
TOTAL CRIST PLANT:	1,499,929,858	8,002,235	(4,037,870)	0	0	1,503,894,223
SCHOLZ PLANT:						
Plant	30,895,410	120,000	(20,000)	0	0	30,795,410
Land	44,579	0	0	0	0	44,579
Base Coal, 5 Year	71,300	0	0	0	0	71,300
- 5 Year	8,730	0	0	0	0	8,730
- 7 Year	118,560	0	0	0	0	118,560
Asset Retirement Obligation	241,640	0	0	0	0	241,640
TOTAL SCHOLZ PLANT:	31,178,219	120,000	(20,000)	0	0	31,278,219
SMITH PLANT:						
Plant	175,411,053	1,936,253	(570,000)	0	0	176,777,306
Land	1,363,924	0	0	0	0	1,363,924
Base Coal, 5 Year	108,300	0	0	0	0	108,300
- 5 Year	31,793	0	0	0	0	31,793
- 7 Year	1,902,232	0	(411,299)	0	0	1,190,933
Asset Retirement Obligation	471,938	0	0	0	0	471,938
TOTAL SMITH PLANT:	178,989,240	1,936,253	(981,299)	0	0	179,944,194
SCHERER PLANT:						
Plant	359,352,386	8,686,563	(35,000)	0	0	368,003,949
Land	915,932	46,875	0	0	0	962,807
- 7 Year	185,441	0	(33,470)	0	0	161,971
Asset Retirement Obligation	5,156,238	0	0	0	0	5,156,238
TOTAL SCHERER PLANT:	365,619,997	8,733,438	(68,470)	0	0	374,284,965
TOTAL STEAM PRODUCTION:	2,345,000,744	24,878,513	(6,165,194)	0	0	2,363,714,063

GULF POWER COMPANY
ELECTRIC PLANT IN SERVICE
BUDGET: DECEMBER, 2013

Sheet 2 of 3

		Balance First of Year	Additions	Retirements	Adjustments	Transfers	Balance End of Year
OTHER PRODUCTION:							
LAND - NON-DEPRECIABLE:							
Land - Non-Depreciable	340	337,696	0	0	0	0	337,696
TOTAL LAND - NON-DEPRECIABLE:		337,696	0	0	0	0	337,696
SMITH PLANT CT:							
Structures and Improvements	341	1,310,239	0	0	0	0	1,310,239
Fuel Holders and Accessories	342	697,862	0	0	0	0	697,862
Prime Movers	343	2,405,737	0	0	0	0	2,405,737
Generators	344	3,438,922	0	0	0	0	3,438,922
Accessory Electric Equipment	345	48,475	0	0	0	0	48,475
Miscellaneous Equipment	346	43,147	0	0	0	0	43,147
TOTAL SMITH PLANT CT:		7,944,382	0	0	0	0	7,944,382
SMITH PLANT UNIT 3 COMBINED CYCLE:							
Structures and Improvements	341	13,578,006	1,189,519	(868,000)	0	0	13,899,525
Fuel Holders and Accessories	342	3,044,301	2,081,658	(1,519,000)	0	0	3,606,959
Prime Movers	343	113,830,969	11,895,191	(8,680,000)	0	0	117,146,160
Generators	344	67,250,937	11,003,050	(8,029,000)	0	0	70,224,987
Accessory Electric Equipment	345	12,081,947	2,379,038	(1,736,000)	0	0	12,724,985
Miscellaneous Equipment	346	1,124,186	1,189,519	(868,000)	0	0	1,445,705
TOTAL SMITH PLANT UNIT 3 COMBINED CYCLE:		211,010,346	29,737,975	(21,700,000)	0	0	219,048,321
PACE PLANT:							
Prime Movers	343	6,790,595	0	0	0	0	6,790,595
Generators	344	3,107,233	0	0	0	0	3,107,233
Accessory Electric Equipment	345	584,090	0	0	0	0	584,090
Asset Retirement Obligation	347	397,194	0	0	0	0	397,194
TOTAL PACE PLANT:		10,879,112	0	0	0	0	10,879,112
PERDIDO PLANT:							
Structures and Improvements	341	942,440	1,861,400	0	0	0	2,803,840
Fuel Holders and Accessories	342	578,765	317,800	0	0	0	896,565
Prime Movers	343	2,745,649	1,816,000	0	0	0	4,561,649
Accessory Electric Equipment	345	806,682	363,200	0	0	0	1,169,882
Miscellaneous Equipment	346	45,550	181,600	0	0	0	227,150
TOTAL PERDIDO PLANT:		5,119,086	4,540,000	0	0	0	9,659,086
TOTAL OTHER PRODUCTION:		235,290,622	34,277,975	(21,700,000)	0	0	247,868,597
TOTAL PRODUCTION:		2,580,291,366	59,156,488	(27,865,194)	0	0	2,611,582,660
TRANSMISSION:							
Land	350.0	7,148,132	0	0	0	0	7,148,132
Easements	350.2	12,666,131	500,000	0	0	0	13,166,131
Structures and Improvements	352	11,168,790	0	0	0	0	11,168,790
Station Equipment	353	150,351,860	14,514,297	(575,000)	0	0	164,291,157
Towers and Fixtures	354	43,368,772	0	0	0	0	43,368,772
Poles and Fixtures	355	112,633,773	32,688,874	0	0	0	145,322,647
Overhead Conductors & Devices	356	77,416,134	8,955,843	0	0	0	86,371,977
Underground Conductors & Devices	358	14,094,502	0	0	0	0	14,094,502
Roads and Trails	359	235,918	0	0	0	0	235,918
Asset Retirement Obligation	359.1	7,861	0	0	0	0	7,861
TOTAL TRANSMISSION:		429,091,873	56,659,014	(575,000)	0	0	485,175,887

GULF POWER COMPANY
ELECTRIC PLANT IN SERVICE
BUDGET: DECEMBER, 2013

Sheet 3 of 3

	Balance First of Year	Additions	Retirements	Adjustments	Transfers	Balance End of Year
DISTRIBUTION:						
Land	360.0	3,928,296	0	0	0	3,928,296
Land Rights	360.1	204,176	351,000	0	0	555,176
Structures and Improvements	361	23,226,892	0	0	0	23,226,892
Station Equipment	362	184,730,644	39,789,128	(414,000)	0	224,105,772
Poles, Towers & Fixtures	364	123,363,929	8,264,754	(1,070,500)	0	130,558,183
Overhead Conductors & Devices	365	131,065,268	5,596,580	(940,000)	0	135,721,848
Underground Conduit	366	1,160,686	0	0	0	1,160,686
Underground Conductors & Devices	367	132,897,489	9,838,693	(934,350)	0	141,799,812
Line Transformers	368	233,121,664	16,397,690	(2,641,000)	0	246,878,554
Services:						
- Overhead	369.1	53,007,640	649,016	(29,208)	0	53,627,450
- Underground	369.2	44,910,088	550,984	(24,794)	0	45,436,278
Meters	370	28,388,388	4,509,784	(263,500)	0	21,347,670
Meters - AMI Equipment	370	40,391,561	200,000	(500,000)	(11,267,000)	51,378,561
Meters - FPSC Segregated	370	1,789,589	0	0	0	1,769,589
Meters - Non FPSC Segregated	370	3,209,455	0	0	0	3,209,455
Street Lighting & Signal Systems	373	61,650,827	3,826,624	(1,286,650)	0	64,190,801
Asset Retirement Obligation	374	43,465	0	0	0	43,465
TOTAL DISTRIBUTION:	1,067,070,055	89,972,453	(8,104,000)	0	0	1,146,936,506
GENERAL PLANT:						
Land	389.0	7,112,487	0	0	0	7,112,487
Structures and Improvements	390	69,535,074	8,645,414	(396,356)	0	77,784,132
Office Furniture & Equipment:						
- Computer, 5 Year	391	3,732,664	75,500	(1,314,129)	0	2,494,035
- Non-Computer, 7 Year	391	2,445,330	119,000	0	0	2,563,330
Transportation Equipment:						
- Light Trucks	392.2	6,793,809	772,703	(386,094)	0	7,180,418
- Heavy Trucks	392.3	21,541,870	2,104,501	(1,051,549)	0	22,594,822
- Trailers	392.4	1,209,612	124,796	(62,356)	0	1,272,052
- Marine, 5 Year	392	213,589	0	0	0	213,589
Stores Equipment - 7 Year	393	1,325,113	95,870	(2,064)	0	1,418,919
Tools, Shop & Garage Equip. - 7 Year	394	3,912,414	303,940	(180,433)	0	4,035,921
Laboratory Equipment - 7 Year	395	2,494,424	713,030	0	0	3,207,454
Power Operated Equipment	396	664,641	0	0	0	664,641
Communication Equipment:						
- Other	397	15,903,317	2,599,000	(25,000)	0	18,477,317
- 7 Year	397	4,847,974	0	0	0	4,847,974
Miscellaneous Equipment - 7 year	398	3,546,305	212,160	0	0	3,758,465
Asset Retirement Obligation	399.1	195,426	0	0	0	195,426
TOTAL GENERAL:	145,674,049	15,764,914	(3,417,961)	0	0	158,020,962
TOTAL ELECTRIC PLANT-IN-SERVICE:	4,237,778,854	221,968,734	(39,962,175)	0	0	4,419,785,413

Attachment C

GULF POWER COMPANY
ACCUMULATED PROVISIONS FOR DEPRECIATION AND AMORTIZATION
DECEMBER, 2012

Sheet 1 of 3

	Balance First of Year	Provisions	Retirements	Cost of Removal	Salvage and Other Credits	Transfers and Adjustments	Balance End of Year
Intangible Plant:							
Intangible Software	1,835,550	2,097,192	0	0	0	0	3,932,742
Total Intangible Plant:	<u>1,835,550</u>	<u>2,097,192</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>3,932,742</u>
STEAM PRODUCTION:							
DANIEL PLANT:							
Plant	128,208,949	7,115,898	(373,428)	(255,690)	55,694	0	132,751,421
Easements	39,351	1,080	0	0	0	0	40,431
Cooling Lake, 23 Year	8,954,192	0	0	0	0	0	8,954,192
Rail Track System	1,302,267	41,124	0	0	0	0	1,343,391
Dismantlement - Fixed	18,538,772	667,094	0	0	0	0	19,203,866
Asset Retirement Obligation	95,323	19,722	0	0	0	0	115,045
TOTAL DANIEL PLANT:	<u>155,138,854</u>	<u>7,844,918</u>	<u>(373,428)</u>	<u>(255,690)</u>	<u>55,694</u>	<u>0</u>	<u>162,408,348</u>
CRIST PLANT:							
Plant	265,302,538	47,176,086	(20,188,802)	(17,481,397)	674,720	54,000	275,537,125
Easements	348	72	0	0	0	0	420
Base Coal, 5 Year	141,840	0	0	0	0	0	141,840
- 5 Year	50,481	32,245	(23,654)	0	0	0	59,072
- 7 Year	2,409,985	698,631	0	0	0	0	3,108,616
Dismantlement - Fixed	84,849,907	6,148,018	0	0	0	0	70,997,923
Asset Retirement Obligation	692,263	38,479	0	0	0	0	730,742
TOTAL CRIST PLANT:	<u>333,447,362</u>	<u>54,093,509</u>	<u>(20,212,456)</u>	<u>(17,481,397)</u>	<u>674,720</u>	<u>54,000</u>	<u>350,575,738</u>
SCHOLZ PLANT:							
Plant	28,681,055	1,280,918	(469,319)	21,740	0	(54,000)	29,440,394
Base Coal, 5 Year	71,300	0	0	0	0	0	71,300
- 5 Year	1,143	1,746	0	0	0	0	2,889
- 7 Year	128,845	30,582	(110,583)	0	0	0	46,824
Dismantlement - Fixed	12,328,831	712,215	0	0	0	0	13,039,046
Asset Retirement Obligation	315,697	(20,929)	(13,014)	0	0	0	281,754
TOTAL SCHOLZ PLANT:	<u>41,522,871</u>	<u>1,984,512</u>	<u>(592,916)</u>	<u>21,740</u>	<u>0</u>	<u>(54,000)</u>	<u>42,882,207</u>
SMITH PLANT:							
Plant	79,007,346	6,779,341	(103,740)	(84,309)	0	0	84,618,638
Base Coal, 5 Year	108,300	0	0	0	0	0	108,300
- 5 Year	3,905	5,905	0	0	0	0	9,810
- 7 Year	678,120	225,289	0	0	0	0	903,389
Dismantlement - Fixed	19,757,048	950,367	0	0	0	0	20,707,415
Asset Retirement Obligation	347,273	4,795	(22)	0	0	0	352,046
TOTAL SMITH PLANT:	<u>99,901,982</u>	<u>6,985,677</u>	<u>(103,762)</u>	<u>(84,309)</u>	<u>0</u>	<u>0</u>	<u>108,898,588</u>
SCHERER PLANT:							
Plant	102,942,268	7,158,144	(488,785)	(10,348)	111,288	0	109,712,587
Dismantlement - Fixed	4,946,885	98,878	0	0	0	0	5,044,763
- 7 Year	77,804	28,264	(9,024)	0	0	0	97,034
Asset Retirement Obligation	62,839	18,476	0	0	0	0	81,314
TOTAL SCHERER PLANT:	<u>108,028,796</u>	<u>7,303,751</u>	<u>(497,789)</u>	<u>(10,348)</u>	<u>111,288</u>	<u>0</u>	<u>114,935,698</u>
TOTAL STEAM PRODUCTION:	<u>738,037,875</u>	<u>78,192,365</u>	<u>(21,780,351)</u>	<u>(17,790,004)</u>	<u>841,702</u>	<u>0</u>	<u>777,501,587</u>

GULF POWER COMPANY
ACCUMULATED PROVISIONS FOR DEPRECIATION AND AMORTIZATION
DECEMBER, 2012

Sheet 2 of 3

		Balance First of Year	Provisions	Retirements	Cost of Removal	Salvage and Other Credits	Transfers and Adjustments	Balance End of Year
OTHER PRODUCTION:								
SMITH PLANT CT:								
Structures and Improvements	341	54,862	47,086	0	0	0	0	101,948
Fuel Holders and Accessories	342	180,577	25,277	(23,444)	0	0	0	182,410
Prime Movers	343	65,832	86,809	0	65,437	0	0	217,878
Generators	344	2,823,372	123,801	0	0	0	0	2,947,173
Accessory Electric Equipment	345	25,434	1,745	0	(65,437)	0	0	(38,258)
Miscellaneous Equipment	346	(10,534)	1,618	0	0	0	0	(8,916)
Dismantlement - Fixed		170,264	3,258	0	0	0	0	173,522
TOTAL SMITH PLANT CT:		3,309,807	289,394	(23,444)	0	0	0	3,575,757
SMITH PLANT UNIT 3 COMBINED CYCLE:								
Structures and Improvements	341	2,197,841	373,365	(1,022,063)	(151,021)	0	0	1,398,142
Fuel Holders and Accessories	342	870,404	85,215	0	0	0	0	955,619
Prime Movers	343	(5,725,171)	3,186,136	(249,094)	(21,974)	0	0	(2,810,103)
Generators	344	17,895,278	1,882,930	(7,462)	0	0	0	19,770,746
Accessory Electric Equipment	345	2,493,438	338,240	0	0	0	0	2,831,678
Miscellaneous Equipment	346	19,068	31,275	(35,797)	0	0	0	14,546
Dismantlement - Fixed		2,466,993	280,020	0	0	0	0	2,747,013
TOTAL SMITH PLANT UNIT 3 COMBINED CYCLE:		20,217,851	6,177,201	(1,314,416)	(172,995)	0	0	24,907,641
PACE PLANT:								
Prime Movers	343	4,617,637	359,902	0	0	0	0	4,977,539
Generators	344	2,122,127	164,683	0	0	0	0	2,286,810
Accessory Electric Equipment	345	398,425	30,957	0	0	0	0	429,382
Asset Retirement Obligation	347	269,762	19,860	0	0	0	0	289,622
Dismantlement - Fixed		(19,228)	(1,936)	0	0	0	0	(21,166)
TOTAL PACE PLANT:		7,388,723	573,464	0	0	0	0	7,962,187
PERDIDO PLANT:								
Structures and Improvements	341	23,557	47,122	0	0	0	0	70,679
Fuel Holders and Accessories	342	14,467	26,936	0	0	0	0	43,405
Prime Movers	343	68,630	137,283	0	0	0	0	205,913
Accessory Electric Equipment	345	19,715	39,585	0	0	0	0	59,300
Miscellaneous Equipment	346	171,043	2,277	0	0	0	0	173,320
		297,412	255,205	0	0	0	0	552,617
TOTAL OTHER PRODUCTION:		31,213,793	7,295,264	(1,337,860)	(172,995)	0	0	36,998,202
TOTAL PRODUCTION:		769,251,668	85,487,629	(23,118,211)	(17,962,999)	841,702	0	814,499,789
TRANSMISSION:								
Land	350	0	0	0	0	0	0	0
Easements	350.2	6,298,410	202,401	0	0	0	0	6,500,811
Structures and Improvements	352	3,145,328	215,259	(17,057)	0	0	0	3,343,528
Station Equipment	353	27,841,964	3,054,548	(2,574,917)	(670,022)	22,701	(1,849)	27,672,428
Towers and Fixtures	354	24,344,172	950,675	(1,174,359)	(5,518)	7,932	2,680	24,125,562
Poles and Fixtures	355	25,459,040	3,340,249	(3,579,967)	(5,970,862)	262,658	153	19,511,251
Overhead Conductors & Devices	356	24,120,843	1,870,349	(2,447,790)	(473,804)	7,023	7,380	23,083,801
Underground Conductors & Devices	358	6,841,025	295,985	0	(2,633)	0	0	7,234,377
Roads and Trails	359	31,226	1,852	0	0	0	0	33,078
Asset Retirement Obligation	359.1	4,412	143	0	0	0	0	4,555
TOTAL TRANSMISSION:		118,186,218	9,931,461	(9,784,090)	(7,122,859)	300,314	8,365	111,509,409

GULF POWER COMPANY
ACCUMULATED PROVISIONS FOR DEPRECIATION AND AMORTIZATION
DECEMBER, 2012

Sheet 3 of 3

	Balance First of Year	Provisions	Retirements	Cost of Removal	Salvage and Other Credits	Transfers and Adjustments	Balance End of Year
DISTRIBUTION:							
Easements	360.1	20,007	3,675	0	0	0	23,682
Structures and Improvements	361	6,748,108	442,517	(80,558)	(827)	20,285	7,129,505
Station Equipment	362	53,879,981	3,889,922	(2,063,739)	(288,398)	110,081	55,490,517
Poles, Towers & Fixtures	364	71,605,798	6,642,565	(12,625,534)	(3,540,740)	(91,434)	61,990,339
Overhead Conductors & Devices	365	43,974,415	3,945,385	(1,926,632)	(970,501)	(479,161)	44,523,732
Underground Conduit	366	819,380	15,827	(56,769)	(40)	0	778,398
Underground Conductors & Devices	367	43,830,984	4,209,020	(755,578)	(146,012)	130,090	47,928,087
Line Transformers	368	83,877,313	9,370,879	(8,488,741)	(1,255,533)	151,305	83,014,392
Services:							
- Overhead	369.1	29,540,037	1,966,789	(215,074)	(309,068)	57,192	31,059,876
- Underground	369.2	14,367,971	1,157,378	(95,269)	(100,020)	0	15,330,060
- House Power Panel	369.3	0	0	0	0	0	0
Meters	370	6,550,482	997,597	(1,381,326)	374,836	225,485	735,471
Meters - AMI	370	0	1,745,536	(83,475)	0	6,031,803	7,693,664
Meters - FPSC Segregated	370	5,826,982	0	(4,057,393)	0	0	1,769,589
Meters - Non FPSC Segregated	370	993,578	48,695	(4,580,575)	(248,729)	271,525	3,572,494
Street Lighting & Signal Systems	373	28,419,860	3,063,085	(247,799)	(84,618)	107,004	31,277,532
Asset Retirement Obligation	374	24,368	1,005	0	0	0	25,371
TOTAL DISTRIBUTION:	390,479,142	37,519,875	(36,688,462)	(8,549,650)	502,332	7,079,472	392,342,709
GENERAL PLANT:							
Structures and Improvements	390	25,264,509	1,597,356	(852,561)	(46,745)	0	25,962,559
Office Furniture & Equipment:							
- Computer, 5 Year	391	2,878,568	787,369	(1,052,187)	0	0	2,613,750
- Non-Computer, 7 Year	391	968,117	364,394	(234,269)	0	0	1,098,242
Transportation Equipment:							
- Light Trucks	392.2	3,257,105	652,206	(696,122)	0	0	3,213,189
- Heavy Trucks	392.3	10,553,316	1,598,928	(294,039)	0	103,723	11,961,928
- Trailers	392.4	687,599	56,957	(85,900)	0	0	658,656
- Marine, 5 Year	392	4,415	42,719	0	0	0	47,134
Stores Equipment - 7 Year	393	447,078	168,067	0	0	0	615,145
Tools, Shop & Garage Equip. - 7 Year	394	732,685	358,155	(151,122)	0	0	939,718
Laboratory Equipment - 7 Year	395	1,180,925	346,815	(479,501)	0	0	1,028,239
Power Operated Equipment	396	432,879	39,660	0	0	0	472,539
Communication Equipment:							
- Other	397	9,628,528	1,261,470	(5,076,185)	(24,896)	(957)	5,788,123
- 7 Year	397	1,648,443	597,510	(808,455)	0	0	1,435,498
Miscellaneous Equipment - 7 Year	398	1,359,818	495,316	(135,770)	0	0	1,719,364
Asset Retirement Obligation	399.1	114,380	4,053	0	0	0	118,433
TOTAL GENERAL:	59,136,365	8,370,975	(9,886,111)	(71,641)	102,766	163	57,672,517
TOTAL ELECTRIC PLANT-IN-SERVICE:	1,338,888,943	143,407,132	(79,466,874)	(31,707,149)	1,747,114	7,088,000	1,379,957,166

Attachment D

GULF POWER COMPANY
ACCUMULATED PROVISIONS FOR DEPRECIATION AND AMORTIZATION
BUDGET: DECEMBER, 2013

Sheet 1 of 3

	Balance First of Year	Provisions	Retirements	Cost of Removal	Salvage and Other Credits	Transfers and Adjustments	Balance End of Year
Intangible Plant:							
Intangible Software	3,932,742	2,234,783	0	0	0	0	6,167,525
Total Intangible Plant:	<u>3,932,742</u>	<u>2,234,783</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>6,167,525</u>
STEAM PRODUCTION:							
DANIEL PLANT:							
Plant	132,751,421	7,184,173	(1,050,212)	(402,328)	0	0	138,483,054
Easements	40,431	1,080	0	0	0	0	41,511
Cooling Lake, 23 Year	8,964,192	2,981	0	0	0	0	8,957,173
Rail Track System	1,343,391	41,175	(7,343)	(2,813)	0	0	1,374,410
Dismantlement - Fixed	19,203,866	667,094	0	0	0	0	19,870,960
Asset Retirement Obligation	115,045	0	0	0	0	0	115,045
TOTAL DANIEL PLANT:	<u>162,408,346</u>	<u>7,896,503</u>	<u>(1,057,555)</u>	<u>(405,141)</u>	<u>0</u>	<u>0</u>	<u>168,842,153</u>
CRIST PLANT:							
Plant	275,537,125	52,157,247	(1,871,927)	(333,500)	0	0	325,489,245
Easements	420	0	0	0	0	0	420
Base Coal, 5 Year	141,840	0	0	0	0	0	141,840
- 5 Year	59,072	27,514	0	0	0	0	86,586
- 7 Year	3,108,616	565,862	(2,188,243)	0	0	0	1,508,235
Dismantlement - Fixed	70,997,923	2,848,016	0	0	0	0	73,645,939
Asset Retirement Obligation	730,742	0	0	0	0	0	730,742
TOTAL CRIST PLANT:	<u>350,575,738</u>	<u>55,396,639</u>	<u>(4,037,870)</u>	<u>(333,500)</u>	<u>0</u>	<u>0</u>	<u>401,603,007</u>
SCHOLZ PLANT:							
Plant	29,440,394	1,290,392	(20,000)	(25,000)	0	0	30,655,786
Base Coal, 5 Year	71,300	0	0	0	0	0	71,300
- 5 Year	2,899	1,746	0	0	0	0	4,635
- 7 Year	46,824	18,652	0	0	0	0	63,476
Dismantlement - Fixed	13,039,046	712,215	0	0	0	0	13,751,261
Asset Retirement Obligation	281,754	0	0	0	0	0	281,754
TOTAL SCHOLZ PLANT:	<u>42,882,207</u>	<u>1,991,005</u>	<u>(20,000)</u>	<u>(25,000)</u>	<u>0</u>	<u>0</u>	<u>44,828,212</u>
SMITH PLANT:							
Plant	64,618,638	5,803,705	(570,000)	(150,000)	0	0	89,702,343
Base Coal, 5 Year	108,300	0	0	0	0	0	108,300
- 5 Year	8,810	6,359	0	0	0	0	16,169
- 7 Year	903,389	177,454	(411,299)	0	0	0	669,544
Dismantlement - Fixed	20,707,415	950,367	0	0	0	0	21,657,782
Asset Retirement Obligation	352,046	0	0	0	0	0	352,046
TOTAL SMITH PLANT:	<u>108,699,598</u>	<u>6,937,885</u>	<u>(961,299)</u>	<u>(150,000)</u>	<u>0</u>	<u>0</u>	<u>112,508,184</u>
SCHERER PLANT:							
Plant	109,712,587	7,304,076	(35,000)	0	0	0	116,981,663
Dismantlement - Fixed	5,044,763	98,878	0	0	0	0	5,143,641
- 7 Year	97,034	27,919	(33,470)	0	0	0	91,483
Asset Retirement Obligation	81,314	0	0	0	0	0	81,314
TOTAL SCHERER PLANT:	<u>114,935,698</u>	<u>7,430,873</u>	<u>(68,470)</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>122,298,101</u>
TOTAL STEAM PRODUCTION:	<u>777,501,587</u>	<u>79,654,905</u>	<u>(6,165,194)</u>	<u>(913,641)</u>	<u>0</u>	<u>0</u>	<u>850,077,657</u>

Staffs Second Data Request
Docket No. 130151-EI
GULF POWER COMPANY
July 18, 2013
Item No. 2c
Attachment D
Page 1 of 3

GULF POWER COMPANY
ACCUMULATED PROVISIONS FOR DEPRECIATION AND AMORTIZATION
BUDGET: DECEMBER, 2013

Sheet 2 of 3

		Balance First of Year	Provisions	Retirements	Cost of Removal	Salvage and Other Credits	Transfers and Adjustments	Balance End of Year
OTHER PRODUCTION:								
SMITH PLANT CT:								
Structures and Improvements	341	101,948	47,837	0	0	0	0	149,585
Fuel Holders and Accessories	342	182,410	27,083	0	0	0	0	209,493
Prime Movers	343	217,878	86,659	0	0	0	0	304,537
Generators	344	2,947,173	127,097	0	0	0	0	3,074,270
Accessory Electric Equipment	345	(38,258)	1,909	0	0	0	0	(36,349)
Miscellaneous Equipment	346	(8,916)	1,815	0	0	0	0	(7,301)
Dismantlement - Fixed		173,522	3,258	0	0	0	0	176,780
TOTAL SMITH PLANT CT:		3,575,757	295,258	0	0	0	0	3,871,015
SMITH PLANT UNIT 3 COMBINED CYCLE:								
Structures and Improvements	341	1,398,142	385,749	(868,000)	(32,412)	0	0	883,479
Fuel Holders and Accessories	342	955,619	94,082	(1,519,000)	(55,720)	0	0	(526,009)
Prime Movers	343	(2,810,103)	3,245,991	(8,680,000)	(324,116)	0	0	(8,568,228)
Generators	344	19,770,748	1,932,991	(8,029,000)	(299,807)	0	0	13,374,930
Accessory Electric Equipment	345	2,831,678	349,438	(1,738,000)	(64,823)	0	0	1,380,293
Miscellaneous Equipment	346	14,546	37,359	(868,000)	(32,412)	0	0	(848,507)
Dismantlement - Fixed		2,747,013	280,020	0	0	0	0	3,027,033
TOTAL SMITH PLANT UNIT 3 COMBINED CYCLE:		24,907,641	6,325,640	(21,700,000)	(810,290)	0	0	8,722,991
PACE PLANT:								
Prime Movers	343	4,977,539	366,200	0	0	0	0	5,343,739
Generators	344	2,286,810	169,068	0	0	0	0	2,455,878
Accessory Electric Equipment	345	429,382	32,070	0	0	0	0	461,452
Asset Retirement Obligation	347	289,622	0	0	0	0	0	289,622
Dismantlement - Fixed		(21,186)	(1,938)	0	0	0	0	(23,104)
TOTAL PACE PLANT:		7,982,187	565,400	0	0	0	0	8,527,587
PERDIDO PLANT:								
Structures and Improvements	341	70,679	48,249	0	0	0	0	118,928
Fuel Holders and Accessories	342	43,405	29,131	0	0	0	0	72,536
Prime Movers	343	205,913	138,382	0	0	0	0	344,295
Accessory Electric Equipment	345	59,300	40,554	0	0	0	0	99,854
Miscellaneous Equipment	346	173,320	2,387	0	0	0	0	175,707
		552,617	258,703	0	0	0	0	811,320
TOTAL OTHER PRODUCTION:		38,988,202	7,445,001	(21,700,000)	(810,290)	0	0	21,932,913
TOTAL PRODUCTION:		814,499,789	87,099,906	(27,865,194)	(1,723,931)	0	0	872,010,570
TRANSMISSION:								
Land	350	0	0	0	0	0	0	0
Easements	350.2	6,500,811	209,991	0	0	0	0	6,710,802
Structures and Improvements	352	3,343,528	223,376	0	0	0	0	3,566,904
Station Equipment	353	27,672,426	3,669,351	(575,000)	(17,000)	0	0	30,749,777
Towers and Fixtures	354	24,125,582	997,482	0	0	0	0	25,123,064
Poles and Fixtures	355	19,511,251	4,285,251	0	(150,000)	0	0	23,626,502
Overhead Conductors & Devices	356	23,083,601	2,064,581	0	0	0	0	25,148,382
Underground Conductors & Devices	358	7,234,377	295,985	0	0	0	0	7,530,362
Roads and Trails	359	33,078	4,718	0	0	0	0	37,796
Asset Retirement Obligation	359.1	4,555	0	0	0	0	0	4,555
TOTAL TRANSMISSION:		111,509,409	11,730,735	(575,000)	(167,000)	0	0	122,498,144

GULF POWER COMPANY
ACCUMULATED PROVISIONS FOR DEPRECIATION AND AMORTIZATION
BUDGET: DECEMBER, 2013

Sheet 3 of 3

	Balance First of Year	Provisions	Retirements	Cost of Removal	Salvage and Other Credits	Transfers and Adjustments	Balance End of Year
DISTRIBUTION:							
Essments	380.1	23,682	5,478	0	0	0	29,160
Structures and Improvements	361	7,129,505	510,992	0	0	0	7,640,497
Station Equipment	362	55,490,517	4,505,011	(414,000)	(252,500)	0	59,329,028
Poles, Towers & Fbtures	364	61,990,339	6,334,991	(1,070,500)	(973,500)	272,250	66,553,580
Overhead Conductors & Devices	365	44,523,732	4,129,322	(940,000)	(824,416)	272,264	47,180,902
Underground Conduit	366	778,398	15,089	0	0	0	793,487
Underground Conductors & Devices	367	47,928,087	4,507,512	(934,350)	(417,903)	342	51,083,988
Line Transformers	368	83,014,392	9,579,253	(2,641,000)	(741,250)	340,250	89,551,645
Services:							
- Overhead	369.1	31,059,876	2,025,526	(29,208)	(32,451)	0	33,023,745
- Underground	369.2	15,330,060	1,174,188	(24,794)	(27,549)	0	16,451,905
Meters	370	735,471	820,434	(263,500)	(15,000)	5,595,000	6,872,405
Meters - AMI	370	7,693,664	2,695,348	(500,000)	(200,000)	(5,595,000)	4,094,012
Meters - FPSC Segregated	370	1,769,589	0	0	0	0	1,769,589
Meters - Non FPSC Segregated	370	3,672,494	0	0	0	0	3,572,494
Street Lighting & Signal Systems	373	31,277,532	3,142,200	(1,286,650)	(430,008)	144,614	32,847,690
Asset Retirement Obligation	374	25,371	0	0	0	0	25,371
TOTAL DISTRIBUTION:	382,342,709	39,445,344	(8,104,000)	(3,914,275)	1,029,720	0	420,799,498
GENERAL PLANT:							
Structures and Improvements	390	25,962,559	1,641,852	(396,356)	(163,000)	0	27,045,055
Office Furniture & Equipment:							
- Computer, 5 Year	391	2,613,750	490,882	(1,314,129)	0	0	1,790,503
- Non-Computer, 7 Year	391	1,098,242	349,332	0	0	0	1,447,574
Transportation Equipment:							
- Light Trucks	392.2	3,213,189	660,673	(396,094)	0	25,740	3,513,508
- Heavy Trucks	392.3	11,961,928	1,768,552	(1,051,549)	0	70,103	12,749,034
- Trailers	392.4	658,656	60,466	(62,356)	0	4,157	660,923
- Marine, 5 Year	392	47,134	42,718	0	0	0	89,852
Stores Equipment - 7 Year	393	615,145	189,201	(2,064)	0	0	802,282
Tools, Shop & Garage Equip. - 7 Year	394	939,718	542,807	(180,433)	0	0	1,302,092
Laboratory Equipment - 7 Year	395	1,028,239	358,346	0	0	0	1,384,585
Power Operated Equipment	396	472,539	40,638	0	0	0	513,177
Communication Equipment:							
- Other	397	5,788,123	1,066,610	(25,000)	(10,500)	7,000	6,826,233
- 7 Year	397	1,435,498	692,567	0	0	0	2,128,065
Miscellaneous Equipment - 7 Year	398	1,719,364	506,614	0	0	0	2,225,978
Asset Retirement Obligation	399.1	118,433	0	0	0	0	118,433
TOTAL GENERAL:	67,672,517	8,409,258	(3,417,981)	(173,500)	107,000	0	62,597,294
TOTAL ELECTRIC PLANT-IN-SERVICE:	1,379,957,166	148,920,026	(39,962,175)	(5,978,706)	1,138,720	0	1,484,073,031

Attachment E

**GULF POWER COMPANY
PROPOSED DEPRECIATION FACTORS AND RATES
AT DECEMBER 31, 2013**

Loc No.	Account	Account Name	12/31/2013	Curve Type	Average Service Life Yrs	IRR Net Removal Excl. Dismantling		Reserve Requirement w/ Net Removal \$	12/31/2013	Amount to be Recovered \$	Average Remaining Life Years	Recommended Annual Depreciation \$
			Plant Balance \$			Amount \$	Percent %		Accumulated Depreciation Reserve \$			
STEAM PRODUCTION PLANT												
41108 Plant Crist Common 4-7												
311		Structures and Improvements	120,351,753	Forecast	36.4	1,842,886	1.5%	42,633,844	35,696,945	86,497,694	23.7	3,649,892
312		Boiler Plant Equipment	479,890,875	Forecast	26.9	29,393,316	6.1%	102,235,488	85,600,882	423,683,309	21.5	19,706,200
314		Turbogenerator Units	28,682,781	Forecast	34.6	1,389,172	5.2%	10,303,867	8,627,338	19,444,615	21.9	887,882
315		Accessory Electric Equipment	95,631,219	Forecast	28.9	2,928,706	3.1%	20,121,230	16,847,331	81,712,595	23.0	3,652,722
316		Misc. Power Plant Equipment	7,516,190	Forecast	25.7	575,458	7.7%	1,574,251	1,318,106	6,773,542	20.7	327,224
		Subtotal	730,072,818		28.6	36,129,539	4.9%	176,868,680	148,090,602	618,111,755	21.98	28,123,720
41104 Plant Crist Unit #4												
311		Structures and Improvements	0									
312		Boiler Plant Equipment	32,345,400	Forecast	23.2	849,067	2.6%	19,029,587	15,933,307	17,261,160	9.9	1,743,552
314		Turbogenerator Units	10,116,143	Forecast	21.4	225,716	2.2%	5,509,215	4,612,817	5,729,042	10.0	572,904
315		Accessory Electric Equipment	3,454,218	Forecast	21.7	45,337	1.3%	1,854,603	1,552,843	1,946,712	10.2	160,854
316		Misc. Power Plant Equipment	0									
		Subtotal	45,915,761		22.7	1,120,120	2.4%	26,393,404	22,098,967	24,936,914	9.95	2,507,310
41105 Plant Crist Unit #5												
311		Structures and Improvements	0									
312		Boiler Plant Equipment	34,870,105	Forecast	24.0	1,083,441	3.1%	18,323,692	15,342,268	20,411,278	11.7	1,744,554
314		Turbogenerator Units	12,976,335	Forecast	17.9	344,684	2.7%	4,539,565	3,800,938	9,520,081	11.8	806,786
315		Accessory Electric Equipment	3,139,986	Forecast	22.1	49,062	1.6%	1,443,008	1,208,218	1,980,830	12.1	163,705
316		Misc. Power Plant Equipment	0									
		Subtotal	50,786,426		22.0	1,477,187	2.9%	24,306,266	20,351,424	31,912,189	11.75	2,715,045
41106 Plant Crist Unit #6												
311		Structures and Improvements	0									
312		Boiler Plant Equipment	260,601,558	Forecast	22.8	14,007,334	5.4%	43,359,299	36,304,362	238,304,529	19.2	12,411,694
314		Turbogenerator Units	46,081,281	Forecast	24.7	2,105,339	4.6%	10,144,551	8,493,944	39,692,675	19.5	2,035,522
315		Accessory Electric Equipment	29,989,811	Forecast	23.8	805,976	2.7%	4,528,792	3,791,918	27,003,869	20.3	1,330,240
316		Misc. Power Plant Equipment	0									
		Subtotal	336,672,650		23.1	16,918,648	5.0%	58,032,642	48,590,225	305,001,074	19.33	15,777,456
41107 Plant Crist Unit #7												
311		Structures and Improvements	0									
312		Boiler Plant Equipment	210,433,992	Forecast	31.4	12,889,082	6.1%	70,410,778	58,954,330	164,368,744	21.5	7,645,058
314		Turbogenerator Units	95,134,071	Forecast	29.1	4,952,918	5.2%	24,763,791	20,734,506	79,352,483	21.9	3,623,401
315		Accessory Electric Equipment	24,187,383	Forecast	33.8	740,739	3.1%	7,965,199	6,669,191	18,258,930	23.0	793,867
316		Misc. Power Plant Equipment	0									
		Subtotal	329,755,446		30.9	18,582,738	5.6%	103,139,768	86,358,027	261,980,157	21.72	12,062,325
Total Plant Crist Depreciable			1,493,203,101		27.10	74,228,232	5.0%	388,740,760	325,489,245	1,241,942,088	20.30	61,185,856
310		Easements	0						420			
Plant Crist Other Recovery/Non-Depreciable												
310		Land	6,023,266						0			
312		Base Coal	141,840						141,840			
316		Amortization Property (5 yr.)	137,572						86,586			
316		Amortization Property (7 yr.)	3,256,013						1,508,235			
317		ARO	1,132,431						730,742			
		Dismantlement							73,645,939			
TOTAL PLANT CRIST			1,503,894,223						401,603,007			

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**GULF POWER COMPANY
PROPOSED DEPRECIATION FACTORS AND RATES
AT DECEMBER 31, 2013**

Loc No.	Account	Account Name	12/31/2013	Curve Type	Average	IRR Net Removal		Reserve	12/31/2013	Amount to be Recovered	Average	Recommended
			Plant Balance		Service Life	Excl. Dismantling	Requirement	Accumulated Depreciation	Remaining Life		Annual Depreciation	
			\$	Yrs	\$	%	\$	\$	\$	\$	Years	\$
41113 Plant Scholz Common												
311	Structures and Improvements		8,218,889	Forecast	31.1	5,830	0.1%	5,924,492	6,224,719	0	1.5	0
312	Boiler Plant Equipment		5,988,896	Forecast	21.4	22,458	0.4%	5,589,998	5,928,176	83,178	1.5	55,452
314	Turbogenerator Units		1,081,161	Forecast	13.1	3,446	0.3%	960,416	1,018,518	66,089	1.5	44,060
315	Accessory Electric Equipment		3,190,980	Forecast	31.8	5,983	0.2%	3,046,163	3,196,963	0	1.5	0
316	Misc. Power Plant Equipment		496,443	Forecast	8.8	2,327	0.5%	413,752	438,783	59,987	1.5	39,991
	Subtotal		16,976,369		23.6	40,045	0.2%	15,934,820	16,807,159	209,255	1.50	139,503
41111 Plant Scholz Unit #1												
311	Structures and Improvements		0									
312	Boiler Plant Equipment		4,724,726	Forecast	34.2	17,718	0.4%	4,534,442	4,742,444	0	1.5	0
314	Turbogenerator Units		2,496,617	Forecast	39.6	7,958	0.3%	2,409,705	2,504,575	0	1.5	0
315	Accessory Electric Equipment		105,404	Forecast	10.1	198	0.2%	89,918	95,358	10,244	1.5	6,829
316	Misc. Power Plant Equipment		0									
	Subtotal		7,326,747		34.6	25,873	0.4%	7,034,065	7,342,377	10,244	1.50	6,829
41112 Plant Scholz Unit #2												
311	Structures and Improvements		0									
312	Boiler Plant Equipment		4,337,721	Forecast	25.5	16,266	0.4%	4,097,871	4,353,987	0	1.5	0
314	Turbogenerator Units		1,986,288	Forecast	43.3	6,331	0.3%	1,923,591	1,992,619	0	1.5	0
315	Accessory Electric Equipment		168,285	Forecast	14.0	316	0.2%	150,536	159,643	8,957	1.5	5,972
316	Misc. Power Plant Equipment		0									
	Subtotal		6,492,294		28.5	22,913	0.4%	6,171,998	6,506,250	8,957	1.50	5,972
Total Plant Scholz Depreciable			30,795,410		26.6	88,832	0.3%	29,140,883	30,655,786	228,456	1.50	152,304
Plant Scholz Other Recovery/Non-Depreciable												
310	Land		44,579						0			
312	Base Coal		71,300						71,300			
316	Amorization Property (5 yr.)		8,730						4,635			
316	Amorization Property (7 yr.)		116,560						63,476			
317	ARO		241,640						13,751,261			
	Dismantlement								281,754			
TOTAL PLANT SCHOLZ			31,278,219						44,828,212			
41123 Plant Smith Common												
311	Structures and Improvements		36,898,754	Forecast	35.6	426,642	1.2%	18,348,158	18,743,543	18,581,853	18.1	1,026,622
312	Boiler Plant Equipment		24,139,504	Forecast	30.2	1,116,452	4.6%	11,206,285	11,447,770	13,808,186	16.8	821,916
314	Turbogenerator Units		2,943,408	Forecast	34.0	115,713	3.9%	1,529,560	1,562,521	1,496,800	17.0	88,035
315	Accessory Electric Equipment		4,145,032	Forecast	40.5	95,854	2.3%	2,397,933	2,449,606	1,791,280	17.6	101,777
316	Misc. Power Plant Equipment		1,859,710	Forecast	25.0	107,514	5.8%	676,725	691,308	1,275,916	16.4	77,800
	Subtotal		69,986,408		33.3	1,862,175	2.7%	34,158,662	34,894,748	36,953,835	17.46	2,116,150
41121 Plant Smith Unit #1												
311	Structures and Improvements		0									
312	Boiler Plant Equipment		32,652,589	Forecast	27.1	1,346,919	4.1%	15,055,133	15,379,556	18,619,952	15.1	1,233,109
314	Turbogenerator Units		13,498,717	Forecast	38.4	473,229	3.5%	8,403,795	8,584,889	5,385,057	15.3	351,964
315	Accessory Electric Equipment		4,217,804	Forecast	33.7	86,992	2.1%	2,286,524	2,335,796	1,969,000	15.8	124,620
316	Misc. Power Plant Equipment		0									
	Subtotal		50,367,110		30.0	1,907,140	3.8%	25,745,452	26,300,242	25,974,008	15.19	1,709,694

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**GULF POWER COMPANY
PROPOSED DEPRECIATION FACTORS AND RATES
AT DECEMBER 31, 2013**

Loc No.	Account	Account Name	12/31/2013	Curve Type	Average	IRR Net Removal		Reserve	12/31/2013	Amount to be Recovered	Average	Recommended
			Plant Balance		Service Life Yrs	Excl. Dismantling Amount	Percent	Requirement w/ Net Removal	Accumulated Depreciation Reserve		Remaining Life Years	Annual Depreciation
			\$			\$	%	\$	\$	\$		\$
41122 Plant Smith Unit #2												
	311	Structures and Improvements	0									
	312	Boiler Plant Equipment	42,290,818	Forecast	30.3	1,955,950	4.6%	19,713,907	20,138,722	24,108,046	16.8	1,435,003
	314	Turbogenerator Units	12,536,935	Forecast	37.9	492,858	3.9%	7,185,295	7,340,131	5,689,662	17.0	334,686
	315	Accessory Electric Equipment	1,596,035	Forecast	45.9	36,908	2.3%	1,006,804	1,028,499	604,444	17.6	34,343
	316	Misc. Power Plant Equipment	0									
		Subtotal	56,423,788		32.0	2,485,717	4.4%	27,906,005	28,507,353	30,402,152	16.85	1,804,032
Total Plant Smith Depreciable			176,777,306		31.9	6,255,032	3.5%	87,810,119	89,702,343	93,329,995	16.58	5,629,876
Plant Smith Other Recovery/Non-Depreciable												
	310	Land	1,363,924						0			
	312	Base Coal	108,300						108,300			
	316	Amortization Property (5 yr.)	31,793						16,169			
	316	Amortization Property (7 yr.)	1,190,933						669,544			
	317	ARO	471,938						21,657,782			
		Dismantlement							352,046			
TOTAL PLANT SMITH			179,944,194						112,506,184			
41143 Plant Daniel #1-2 Common												
	311	Structures and Improvements	13,330,597	Forecast	51.0	270,778	2.0%	5,280,534	6,245,068	7,356,307	31.2	235,779
	312	Boiler Plant Equipment	31,633,037	Forecast	51.7	2,570,184	8.1%	16,208,490	19,169,107	15,034,114	27.2	552,725
	314	Turbogenerator Units	3,101,970	Forecast	53.0	214,230	6.9%	1,564,245	1,849,968	1,468,232	28.0	52,365
	315	Accessory Electric Equipment	1,116,128	Forecast	44.7	45,343	4.1%	384,559	454,801	706,669	29.9	23,634
	316	Misc. Power Plant Equipment	2,127,803	Forecast	47.2	216,115	10.2%	1,057,788	1,251,002	1,093,016	25.9	42,201
		Subtotal	51,309,635		51.2	3,316,650	6.5%	24,495,615	28,969,946	25,656,339	28.30	906,705
41148 Plant Daniel #1-4 Common												
	311	Structures and Improvements	4,587,856	Forecast	59.5	93,191	2.0%	2,226,447	2,633,127	2,047,920	31.2	65,638
	312	Boiler Plant Equipment	3,051,481	Forecast	42.0	247,931	8.1%	1,162,643	1,375,010	1,924,383	27.2	70,749
	314	Turbogenerator Units	0									
	315	Accessory Electric Equipment	138,140	Forecast	36.8	5,612	4.1%	26,953	31,877	111,875	29.9	3,742
	316	Misc. Power Plant Equipment	1,194,324	Forecast	36.1	121,299	10.2%	371,727	439,626	875,996	25.9	33,822
		Subtotal	8,971,781		48.1	468,033	5.2%	3,787,771	4,479,639	4,960,174	28.51	173,952
41141 Plant Daniel Unit #1												
	311	Structures and Improvements	8,617,103	Forecast	63.1	153,492	1.8%	4,948,228	5,852,064	2,918,532	27.5	106,128
	312	Boiler Plant Equipment	52,658,722	Forecast	42.2	3,751,934	7.1%	23,794,068	28,140,255	26,270,401	24.4	1,158,623
	314	Turbogenerator Units	19,984,708	Forecast	41.0	1,210,324	6.1%	8,271,232	9,782,042	11,412,990	25.0	458,520
	315	Accessory Electric Equipment	10,736,674	Forecast	52.0	382,494	3.6%	5,452,669	6,448,645	4,670,523	26.5	176,246
	316	Misc. Power Plant Equipment	12,158	Forecast	39.0	1,083	8.9%	5,298	6,264	6,977	23.4	298
		Subtotal	92,009,365		44.3	5,499,327	6.0%	42,471,493	50,229,269	47,279,422	24.91	1,897,815
41141 Plant Daniel Unit #2												
	311	Structures and Improvements	9,519,952	Forecast	60.6	193,374	2.0%	4,712,406	5,573,166	4,140,160	31.2	132,697
	312	Boiler Plant Equipment	63,078,080	Forecast	45.0	5,125,094	8.1%	26,978,144	31,905,930	36,297,244	27.2	1,334,458
	314	Turbogenerator Units	24,592,139	Forecast	44.0	1,698,395	6.9%	9,560,194	11,306,444	14,984,090	28.0	535,146
	315	Accessory Electric Equipment	10,998,777	Forecast	53.4	446,825	4.1%	5,036,922	5,956,959	5,488,644	29.9	183,567
	316	Misc. Power Plant Equipment	604,933	Forecast	28.1	61,439	10.2%	52,171	61,701	604,671	25.9	23,346
		Subtotal	108,793,881		46.4	7,525,126	6.9%	46,339,838	54,804,200	61,514,808	27.84	2,209,214
			261,084,662		46.5	16,809,135	6.4%	117,094,717	138,483,054	139,410,743	26.87	5,187,686

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**GULF POWER COMPANY
PROPOSED DEPRECIATION FACTORS AND RATES
AT DECEMBER 31, 2013**

Loc No.	Account	Account Name	12/31/2013 Plant Balance	Curve Type	Average Service Life Yrs	IRR Net Removal Excl. Dismantling Amount	Percent	Reserve Requirement w/ Net Removal	12/31/2013 Accumulated Depreciation Reserve	Amount to be Recovered	Average Remaining Life Years	Recommended Annual Depreciation
			\$			\$	%	\$	\$	\$		\$
41143	310	Daniel Common 1-2, Easements	77,160	Forecast	69.0	0	0.0%	40,817	41,511	35,649	32.5	1,097
41146	311	Daniel, Rail Track System	2,776,537	Forecast	66.4	0	0.0%	1,417,539	1,374,410	1,402,127	32.5	43,142
Total Plant Daniel Depreciable			263,938,359		46.7	16,809,135	6.4%	118,553,073	139,898,975	140,848,519	26.92	5,231,925
Plant Daniel Other Recovery/Non-Depreciable												
310		Land	1,028,761						0			
310		Cooling Lake	2,621,892						2,623,363			
311		Cooling Lake	6,331,377						6,332,867			
316		Cooling Lake	923						923			
317		ARO	391,150						19,670,960			
		Dismantlement							115,045			
TOTAL PLANT DANIEL			274,312,462						168,842,153			
41161 Plant Scherer Common A												
311		Structures and Improvements	1,136,017	Forecast	48.1	6,014	0.5%	273,043	320,259	821,772	36.6	22,453
312		Boiler Plant Equipment	16,687,836	Forecast	38.0	353,365	2.1%	3,094,323	3,629,413	13,411,788	31.1	431,247
314		Turbogenerator Units	192,284	Forecast	40.6	3,461	1.8%	40,499	47,502	148,243	32.2	4,604
315		Accessory Electric Equipment	435,041	Forecast	40.4	4,606	1.1%	60,941	71,479	368,168	34.8	10,580
316		Misc. Power Plant Equipment	0									
		Subtotal	18,451,178		38.6	367,446	2.0%	3,468,806	4,068,653	14,749,970	31.46	468,883
41162 Plant Scherer Common B												
311		Structures and Improvements	11,298,223	Forecast	62.3	59,799	0.5%	4,684,587	5,494,675	5,861,348	36.8	160,146
312		Boiler Plant Equipment	21,294,165	Forecast	40.1	450,904	2.1%	4,880,439	5,724,395	16,020,674	31.1	515,134
314		Turbogenerator Units	1,255,314	Forecast	62.6	22,594	1.8%	620,582	727,896	550,012	32.2	17,081
315		Accessory Electric Equipment	423,964	Forecast	80.8	4,489	1.1%	183,220	214,903	213,549	34.8	6,138
316		Misc. Power Plant Equipment	5,031,771	Forecast	47.5	133,185	2.6%	1,989,867	2,333,967	2,830,989	29.2	96,952
		Subtotal	39,301,437		46.5	670,971	1.7%	12,358,695	14,495,836	25,476,572	32.03	795,450
41163 Plant Scherer Unit #3												
311		Structures and Improvements	20,420,233	Forecast	61.6	108,100	0.5%	8,331,304	9,772,004	10,756,329	36.6	293,889
312		Boiler Plant Equipment	240,242,293	Forecast	40.3	5,087,131	2.1%	56,005,724	65,690,577	179,638,847	31.1	5,776,169
314		Turbogenerator Units	38,735,571	Forecast	53.2	697,192	1.8%	15,565,564	18,257,257	21,175,506	32.2	657,624
315		Accessory Electric Equipment	9,515,191	Forecast	54.9	100,742	1.1%	3,520,588	4,129,389	5,486,544	34.8	157,659
316		Misc. Power Plant Equipment	1,338,046	Forecast	45.1	35,416	2.6%	484,214	567,947	805,515	29.2	27,586
		Subtotal	310,251,334		42.9	6,028,581	1.9%	83,907,394	98,417,174	217,862,741	31.52	6,912,927
Total Plant Scherer Depreciable			368,003,949		43.1	7,066,997	1.9%	99,734,895	116,981,663	258,089,283	31.56	8,177,260
Plant Scherer Other Recovery/Non-Depreciable												
310		Land	962,807						0			
316		Amortization Property (7 yr.)	161,971						91,483			
317		ARO	5,156,238						81,314			
		Dismantlement							5,143,641			
TOTAL PLANT SCHERER			374,284,965						122,298,101			
Total Depreciable Steam Excl. A/C 317			2,332,718,125		30.7	104,448,228	4.6%	723,979,731	702,728,012	1,734,438,341	21.58	80,377,222

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PROPOSED DEPRECIATION FACTORS AND RATES
AT DECEMBER 31, 2013**

Loc No.	Account	Account Name	12/31/2013	Curve Type	Average Service Life Yrs	IRR Net Removal		Reserve Requirement w/ Net Removal \$	12/31/2013	Amount to be Recovered \$	Average Remaining Life Years	Recommended Annual Depreciation \$
			Plant Balance \$			Excl. Amount \$	Dismantling Percent %		Accumulated Depreciation Reserve \$			
OTHER PRODUCTION PLANT												
41401 Plant Smith CT												
	341	Structures and Improvements	1,310,239	Forecast	16.7	1,327	0.1%	259,172	149,565	1,161,961	13.4	86,715
	342	Fuel Holders	697,862	Forecast	21.2	1,413	0.2%	263,877	209,493	489,782	13.2	37,105
	343	Prime Movers	2,405,737	Forecast	16.1	4,872	0.2%	434,209	304,537	2,106,072	13.2	159,551
	344	Generators	3,438,922	Forecast	43.1	5,803	0.2%	2,381,736	3,074,270	370,465	13.3	27,854
	345	Accessory Electric Equipment	48,475	Forecast	34.3	82	0.2%	29,729	(36,349)	84,906	13.3	6,384
	346	Misc. Power Plant Equipment	43,147	Forecast	16.6	87	0.2%	8,855	(7,301)	50,535	13.2	3,828
		Subtotal	7,944,382		23.1	13,584	0.2%	3,377,578	3,694,235	4,263,731	13.26	321,437
41403 Plant Smith CC												
	341	Structures and Improvements	13,899,525	Forecast	33.6	99,034	0.7%	2,958,029	883,479	13,115,080	26.5	494,909
	342	Fuel Holders	3,606,959	Forecast	34.4	17,990	0.5%	769,248	(526,009)	4,150,958	27.1	153,172
	343	Prime Movers	117,146,160	Forecast	27.1	3,338,868	2.9%	29,787,761	(8,568,228)	129,053,054	20.4	6,326,130
	344	Generators	70,224,987	Forecast	37.3	350,247	0.5%	19,299,394	13,374,930	57,200,304	27.1	2,110,712
	345	Accessory Electric Equipment	12,724,985	Forecast	36.0	72,532	0.6%	3,234,928	1,380,293	11,417,224	26.9	424,432
	346	Misc. Power Plant Equipment	1,445,705	Forecast	30.1	15,451	1.1%	223,300	(848,507)	2,309,663	25.5	90,575
		Subtotal	219,048,321		30.7	3,893,920	1.8%	56,272,659	5,695,958	217,246,283	22.63	9,599,930
41450 Plant Pace CT												
	341	Structures and Improvements	0									
	342	Fuel Holders	0									
	343	Prime Movers	6,790,595	Forecast	20.0	4,584	0.1%	5,266,263	5,343,739	1,451,440	4.5	322,542
	344	Generators	3,107,233	Forecast	20.0	1,748	0.1%	2,409,480	2,455,878	653,103	4.5	145,134
	345	Accessory Electric Equipment	584,090	Forecast	20.0	329	0.1%	452,924	461,452	122,967	4.5	27,326
	346	Misc. Power Plant Equipment	0									
		Subtotal	10,481,918		20.0	6,660	0.1%	8,128,648	8,261,069	2,227,509	4.50	495,002
41481 Perdido Landfill Plant												
	341	Structures and Improvements	2,803,840	Forecast	17.7	3,470	0.1%	222,047	118,928	2,688,382	16.3	164,931
	342	Fuel Holders	898,565	Forecast	18.4	2,219	0.2%	112,348	72,536	826,248	16.1	51,320
	343	Prime Movers	4,561,649	Forecast	18.3	11,290	0.2%	549,752	344,295	4,226,644	16.1	262,649
	344	Generators	0						0			
	345	Accessory Electric Equipment	1,169,882	Forecast	18.6	2,413	0.2%	151,264	99,854	1,072,441	16.2	66,200
	346	Misc. Power Plant Equipment	227,150	Forecast	17.1	562	0.2%	13,317	175,707	52,005	16.1	3,230
		Subtotal	9,659,086		18.1	19,954	0.2%	1,048,728	811,320	8,867,720	16.17	548,330
Total Depreciable Other Production			247,133,707		29.0	3,934,118	1.6%	68,827,613	18,462,582	232,605,243	21.21	10,964,699
Total Depreciable Production			2,579,851,832		30.5	108,382,346	4.2%	792,807,343	721,190,594	1,967,043,584	21.53	91,341,921

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DEPRECIATION STUDY AS OF 12/31/2013
SCHEDULE OF DEPRECIATION PARAMETERS

FERC ACCT	DESCRIPTION	BALANCE 12/31/2013	CURVE	ASL	NET REMOVAL COST		THEO. RESERVE	RESERVE 12/31/2013	BALANCE TO RECOVER	ARL	ANNUAL ACCRUAL	
					%	AMT.						
TRANSMISSION PLANT												
350.0	Easements	13,166,131	R5	65.0	0	-	6,759,289	6,710,802	6,455,329	31.6	204,089	204,089
									0			
352.0	Structures and Improvements	11,168,790	R4	55.0	5	529,215	2,994,588	3,566,904	8,131,101	40.2	202,367	188,135
353.0	Station Equipment	164,291,157	S0	45.0	7	10,407,818	31,075,166	30,749,777	143,948,998	36.2	3,975,393	3,555,208
354.0	Towers and Fixtures	43,368,772	R4	55.0	20	8,133,333	21,099,348	25,123,054	26,379,041	31.2	844,940	740,078
355.0	Poles and Fixtures	145,322,647	S0	40.0	50	63,499,159	32,241,698	23,626,502	185,195,304	33.2	5,573,136	4,947,161
356.0	Overhead Conductors and Devices	86,371,977	R1.5	50.0	30	33,101,922	23,438,368	25,148,382	94,325,517	41.8	2,254,973	2,801,769
358.0	Underground Conductors and Devices	14,094,502	R4	50.0	0	-	6,677,975	7,530,362	6,564,140	26.3	249,492	249,491
359.0	Roads and Trails	235,918	SQ	55.0	0	-	43,023	37,796	196,122	45.0	4,406	4,406
Sub-Total Excluding Easements		<u>464,853,763</u>		45.2	25	<u>115,671,247</u>	<u>117,570,164</u>	<u>115,782,787</u>	<u>464,742,223</u>		<u>13,104,707</u>	<u>12,486,248</u>
Sub-Total Including Easements		478,019,894		45.6	24	115,671,247	124,329,453	122,493,589	471,197,552		13,308,796	12,690,336
350	Land	<u>7,148,132</u>										
TOTAL TRANSMISSION PLANT		<u>485,168,026</u>				<u>115,671,247</u>	<u>124,329,453</u>	<u>122,493,589</u>	<u>471,197,552</u>		<u>13,308,796</u>	<u>12,690,336</u>

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SCHEDULE OF DEPRECIATION PARAMETERS

FERC ACCT	DESCRIPTION	BALANCE 12/31/2013	CURVE	ASL	NET REMOVAL COST		THEO. RESERVE	RESERVE 12/31/2013	BALANCE TO RECOVER	ARL	ANNUAL ACCRUAL	
					%	AMT.						
DISTRIBUTION PLANT												
360.2	Easements	555,176	SQ	55.0	0	-	28,566	29,160	526,016	52.2	10,083	10,083
361.0	Structures and Improvements	23,226,892	R3	52.0	5	1,021,483	6,398,219	7,640,497	16,607,878	36.5	455,135	379,779
362.0	Station Equipment	224,105,772	R1.5	48.0	8	19,172,545	55,141,908	59,329,028	183,949,289	36.2	5,081,472	5,483,762
364.0	Poles and Fixtures	130,558,183	L0	32.0	70	91,701,330	48,785,927	66,553,580	155,705,933	25.0	6,230,730	6,189,958
365.0	Overhead Conductors and Devices	135,721,848	R1	40.0	25	33,955,048	50,485,681	47,160,902	122,515,994	28.1	4,358,449	4,289,796
366.0	Underground Conduit	1,160,686	R3	60.0	0	-	651,937	793,487	367,199	26.3	13,962	13,960
367.0	Underground Conductors and Devices	141,799,812	S2	34.0	10	14,130,257	45,624,108	51,083,988	104,846,081	24.0	4,364,949	4,379,339
368.0	Line Transformers	246,878,554	S0	32.0	24	59,464,461	85,833,233	89,551,845	216,791,370	23.1	9,401,187	9,381,843
369.1	Overhead Services	53,627,450	R1	40.0	55	29,355,145	26,578,414	33,023,745	49,958,850	27.2	1,840,105	1,827,220
369.2	Underground Services	45,436,278	R1.5	44.0	10	4,524,322	12,484,507	16,451,905	33,508,695	33.0	1,016,031	1,006,807
370.0	Meters	21,347,670	R1	33.0	-10	(2,014,232)	5,493,360	6,872,405	12,461,033	23.0	541,784	529,736
370.1	Meters - AMI	51,378,581	R1	15.0	0	-	9,367,847	4,094,012	47,284,569	12.3	3,859,965	3,924,751
	Meters - FPSC Segregated	1,769,589	R1	30.0	0	-	1,860,713	1,769,589	-	0.0	-	-
	Meters - Non FPSC Segregated	3,209,455	R1	30.0	0	-	3,430,771	3,572,494	(363,039)	0.0	-	-
373.0	Street Lighting and Signal Systems	64,190,801	L1	22.0	15	9,656,090	24,800,057	32,847,690	40,999,201	14.6	2,802,406	2,829,970
Sub-Total		<u>1,144,966,747</u>		33.4	23	<u>280,966,449</u>	<u>376,923,258</u>	<u>420,774,127</u>	<u>985,159,069</u>		<u>39,976,257</u>	<u>40,247,006</u>
360	Land	<u>3,928,296</u>										
TOTAL DISTRIBUTION PLANT		<u>1,148,895,043</u>				<u>280,966,449</u>	<u>376,923,258</u>	<u>420,774,127</u>	<u>985,159,069</u>		<u>39,976,257</u>	<u>40,247,006</u>

SCHEDULE OF DEPRECIATION PARAMETERS

FERC ACCT	DESCRIPTION	BALANCE 12/31/2013	CURVE	ASL	NET REMOVAL COST		THEO. RESERVE	RESERVE 12/31/2013	BALANCE TO RECOVER	ARL	ANNUAL ACCRUAL	
					%	AMT.						
GENERAL PLANT												
390.0	Structures and Improvements	77,784,132	S1.5	45.0	5	3,889,207	27,833,510	27,045,055	54,628,284	29.7	1,839,336	1,838,183
396.0	Power Operated Equipment	864,641	R4	17.0	-20	(172,928)	414,621	513,177	178,536	6.8	26,217	26,217
397.0	Communications Equipment	18,477,317	R1	17.0	0	-	9,017,680	6,826,233	11,651,084	10.4	1,121,375	1,094,558
Transportation Equipment												
392.2	Light Trucks	7,180,418	L4	11.0	-5	(359,021)	4,643,005	3,513,508	3,307,889	3.5	958,808	985,751
392.3	Heavy Trucks	22,594,822	L4	12.0	-13	(2,937,327)	12,620,439	12,749,034	6,908,461	4.3	1,617,907	1,670,684
392.4	Trailers	1,272,052	S1.5	20.0	-9	(114,485)	641,346	660,923	496,644	8.9	55,803	58,575
Total Transportation Equipment		31,047,292		11.9	-11	(3,410,833)	17,904,790	16,923,465	10,712,994	4.1	2,632,518	2,715,010
TOTAL DEPRECIABLE GENERAL PLANT		128,173,382				305,446	55,170,601	51,307,930	77,170,898		5,619,445	5,673,948

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FERC ACCT	DESCRIPTION	BALANCE 12/31/2013	CURVE	ASL	NET REMOVAL COST		THEO. RESERVE	RESERVE 12/31/2013	BALANCE TO RECOVER	ARL	ANNUAL ACCRUAL	
					%	AMT.						
GENERAL PLANT AMORTIZATION												
<u>Office Furniture & Equipment</u>												
391.1	Furniture/Non-Computer	2,583,330	AMORT	7.0	0.0	-		1,447,574	1,115,756		364,394	364,394
391.2	Computer Equipment	2,494,035	AMORT	5.0	0.0	-		1,790,503	703,532		787,369	791,167
Total Office Furniture & Equipment		<u>5,057,365</u>			0.0	-		<u>3,238,077</u>	<u>1,819,288</u>		<u>1,151,763</u>	<u>1,155,561</u>
<u>Auxiliary General Equipment</u>												
392.5	Marine Equipment	213,589	AMORT	5.0	0.0	-		89,852	123,737		42,719	42,719
393.0	Stores Equipment	1,418,919	AMORT	7.0	0.0	-		802,282	616,637		168,067	168,067
394.0	Tools, Shop & Garage Equipment	4,035,921	AMORT	7.0	0.0	-		1,302,092	2,733,829		358,155	358,155
395.0	Laboratory Equipment	3,207,454	AMORT	7.0	0.0	-		1,384,585	1,822,869		346,815	346,815
397.0	Communication Equip	4,847,974	AMORT	7.0	0.0	-		2,128,065	2,719,909		597,510	597,510
398.0	Miscellaneous Equipment	3,758,465	AMORT	7.0	0.0	-		2,225,978	1,532,487		495,316	495,316
Total Auxiliary General Equipment		<u>17,482,322</u>			0.0	-		<u>7,932,854</u>	<u>9,425,731</u>		<u>1,965,863</u>	<u>1,965,863</u>
Total Amortizable General Plant		<u>22,539,687</u>						<u>11,170,931</u>				
Total Depreciable & Amortizable General Plant		<u>150,713,069</u>						<u>62,478,861</u>				
NON-DEPRECIABLE GENERAL PROPERTY												
389.0	Land	7,112,487										
		<u>7,112,487</u>										
TOTAL GENERAL PLANT		<u>157,825,556</u>						<u>62,478,861</u>				
INTANGIBLE PLANT												
303.0	Software	16,059,364	AMORT	7.0	0.0	-		6,167,525			2,097,192	2,097,192

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