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Regulatory & Pricing Manager

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October 12, 2016

VIA ELECTRONIC FILING

Ms. Carlotta Stauffer
Commission Clerk
Florida Public Service Commission
2540 Shumard Oak Boulevard
Tallahassee, Florida 32399-0850

Re: Petition for an increase in rates by Gulf Power Company, Docket No. 160186-EI

Re: Petition for approval of 2016 depreciation and dismantlement studies, approval of proposed depreciation rates and annual dismantlement accruals and Plant Smith Units 1 and 2 regulatory asset amortization by Gulf Power Company, Docket No. 160170-EI

Dear Ms. Stauffer:

Attached is Gulf Power Company's Minimum Filing Requirements
Section B – Rate Base Schedules.

(Document 22 of 29)

Sincerely,

A handwritten signature in blue ink that reads "Robert L. McGee, Jr.".

Robert L. McGee, Jr.
Regulatory & Pricing Manager

**BEFORE THE
FLORIDA PUBLIC SERVICE COMMISSION**

DOCKET NO. 160186-EI



Gulf Power

MINIMUM FILING REQUIREMENTS

SECTION B – RATE BASE SCHEDULES

GULF POWER COMPANY

Docket No. 160186-EI
Minimum Filing Requirements

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B. Rate Base Schedules

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GULF POWER COMPANY

Docket No. 160186-EI
Minimum Filing Requirements

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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 12/31/17 Prior Year Ended 12/31/16 Historical Year Ended 12/31/15

COMPANY: GULF POWER COMPANY

Witness: S. D. Ritenour

DOCKET NO.: 160186-EI

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

(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	5,265,235	0	5,265,235	(1,656,156)	3,609,079	9,145	3,618,224	(96,640)	3,521,584	0.9818709	3,457,741
2	Accumulated Depreciation											
3	& Amortization	(1,695,765)	0	(1,695,765)	264,985	(1,430,780)	20,627	(1,410,153)	35,493	(1,374,660)	0.9823098	(1,350,342)
4	Net Plant-in-Service (1) - (3)	3,569,470	0	3,569,470	(1,391,171)	2,178,299	29,772	2,208,071	(61,147)	2,146,924	0.9815899	2,107,399
5	Plant Held for Future Use	14,757	0	14,757	0	14,757	0	14,757	0	14,757	0.9720810	14,345
6	Construction Work-in-Progress	70,587	0	70,587	(30,049)	40,538	1,893	42,431	(1,425)	41,006	0.9794420	40,163
7	Plant Acquisition Adjustment	1,137	0	1,137	0	1,137	0	1,137	(273)	864	0.9710648	839
8	Net Utility Plant (4)+(5)+(6)+(7)	3,655,951	0	3,655,951	(1,421,220)	2,234,731	31,665	2,266,396	(62,845)	2,203,551	0.9814822	2,162,746
9	Working Capital Allowance	99,604	(12,374)	87,230	93,311	180,541	83,366	263,907	(1,839)	262,068	0.9774982	256,171
10	Total Rate Base (8) + (9)	3,755,555	(12,374)	3,743,181	(1,327,909)	2,415,272	115,031	2,530,303	(64,684)	2,465,619		2,418,917

FLORIDA PUBLIC SERVICE COMMISSION

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Projected Test Year Ended 12/31/17
 Prior Year Ended 12/31/16
 Historical Year Ended 12/31/15

COMPANY: GULF POWER COMPANY

Witness: S. D. Ritenour

DOCKET NO.: 160186-EI

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

(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	5,140,197	0	5,140,197	(1,806,230)	3,333,967	0	3,333,967	(154,081)	3,179,886	0.9818709	3,122,238
2	Accumulated Depreciation											
3	& Amortization	(1,607,542)	0	(1,607,542)	218,861	(1,388,681)	0	(1,388,681)	54,819	(1,333,862)	0.9823098	(1,310,266)
4	Net Plant-in-Service (1) - (3)	3,532,655	0	3,532,655	(1,587,369)	1,945,286	0	1,945,286	(99,262)	1,846,024	0.9815536	1,811,972
5	Plant Held for Future Use	14,757	0	14,757	0	14,757	0	14,757	0	14,757	0.9720810	14,345
6	Construction Work-in-Progress	54,904	0	54,904	(9,992)	44,912	0	44,912	(1,547)	43,365	0.9794420	42,474
7	Plant Acquisition Adjustment	1,393	0	1,393	0	1,393	0	1,393	(558)	835	0.9710648	811
8	Net Utility Plant (4)+(5)+(6)+(7)	3,603,709	0	3,603,709	(1,597,361)	2,006,348	0	2,006,348	(101,367)	1,904,981	0.9814279	1,869,602
9	Working Capital Allowance	136,733	(12,437)	124,296	73,193	197,489	(28,500)	168,989	(4,014)	164,975	0.9773238	161,234
10	Total Rate Base (8) + (9)	3,740,442	(12,437)	3,728,005	(1,524,168)	2,203,837	(28,500)	2,175,337	(105,381)	2,069,956		2,030,836

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COMPANY: GULF POWER COMPANY

Witness: S. D. Ritenour

DOCKET NO.: 160186-EI

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

(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	4,712,934	0	4,712,934	(1,284,744)	3,428,190	0	3,428,190	(395,838)	3,032,352	0.9818709	2,977,378
2	Accumulated Depreciation											
3	& Amortization	(1,576,544)	0	(1,576,544)	179,178	(1,397,366)	0	(1,397,366)	134,844	(1,262,522)	0.9823098	(1,240,188)
4	Net Plant-in-Service (1) - (3)	3,136,390	0	3,136,390	(1,105,566)	2,030,824	0	2,030,824	(260,994)	1,769,830	0.9815576	1,737,190
5	Plant Held for Future Use	14,894	0	14,894	0	14,894	0	14,894	0	14,894	0.9720810	14,478
6	Construction Work-in-Progress	375,074	0	375,074	(338,068)	37,006	0	37,006	(2,278)	34,728	0.9794420	34,014
7	Plant Acquisition Adjustment	1,648	0	1,648	0	1,648	0	1,648	(1,648)	0	0.9710648	0
8	Net Utility Plant (4)+(5)+(6)+(7)	3,528,006	0	3,528,006	(1,443,634)	2,084,372	0	2,084,372	(264,920)	1,819,452	0.9814397	1,785,682
9	Working Capital Allowance	234,621	(12,560)	222,061	23,254	245,315	(25,468)	219,847	(14,750)	205,097	0.9799753	200,990
10	Total Rate Base (8) + (9)	3,762,627	(12,560)	3,750,067	(1,420,380)	2,329,687	(25,468)	2,304,219	(279,670)	2,024,549		1,986,672

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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Projected Test Year Ended 12/31/17
 Prior Year Ended 12/31/16
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COMPANY: GULF POWER COMPANY

Witness: S. D. Ritenour

DOCKET NO.: 160186-EI

(1)	(2)	(3)	(4)	(5)	(6)	(7)
Line No.	Adj. No.	Adjustment Title	Reason for Adjustment or Omission	Adjustment Amount (\$000s)	Jurisdictional Factor	Jurisdictional Amount of Adjustment (5) x (6) (\$000s)
1		<u>Non Electric Adjustment:</u>				
2		Working Capital Adjustments				
3	(1)	Non-Utility Plant	To remove non-utility plant.	<u>(12,374)</u>	1.0000000	<u>(12,374)</u>
4		Total Non Electric Adjustment				
				<u>(12,374)</u>		<u>(12,374)</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	(1,552,754)	0.9720630	(1,509,375)
8		Recovery Clause	Environmental Cost Recovery Clause.			
9	(3)	Plant-in-Service - Conservation Cost	To exclude plant amounts associated with the	(16,762)	1.0000000	(16,762)
10		Recovery Clause	Energy Conservation Cost Recovery Clause.			
11	(4)	Plant-in-Service - AROs	To exclude plant amounts associated with the	(86,640)	0.9720796	(84,221)
12			Asset Retirement Obligations.			
13		Accumulated Depreciation & Amortization Adjustments				
14	(5)	Depreciation Reserve - Environmental Cost	To exclude plant amounts associated with the	281,436	0.9720663	273,574
15		Recovery Clause	Environmental Cost Recovery Clause.			
16	(6)	Depreciation Reserve - Conservation Cost	To exclude plant amounts associated with the	(6,743)	1.0000000	(6,743)
17		Recovery Clause	Energy Conservation Cost Recovery Clause.			

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Line No.	Adj. No.	Adjustment Title	Reason for Adjustment or Omission	Adjustment Amount (\$000s)	Jurisdictional Factor	Jurisdictional Amount of Adjustment (5) x (6) (\$000s)
1		<u>Commission Adjustments Continued:</u>				
2	(7)	Depreciation Reserve - AROs	To exclude plant amounts associated with the Asset Retirement Obligations.	(9,708)	0.9718019	(9,434)
3						
4		Construction Work In Progress Adjustments				
5	(8)	CWIP - Environmental Cost Recovery Clause	To exclude plant amounts associated with the Environmental Cost Recovery Clause.	(30,049)	0.9720257	(29,208)
6						
7		Working Capital Adjustments				
8	(9)	Commission Working Capital Adjustments	To remove from working capital the effects of Commission adjustments.	93,311	0.9774982	91,211
9		(see MFR B-17 for details)				
10		Total Commission Adjustments		<u>(1,327,909)</u>		<u>(1,290,958)</u>
11		<u>Company Adjustments</u>				
12		Plant-in-Service Adjustments				
13	(10)	Plant-in-Service - Community Solar	To exclude plant amounts associated with the Community Solar project.	(3,000)	0.9720390	(2,916)
14						
15	(11)	Plant-in-Service - Generation	To reflect changes to plant amounts associated with Generation capital projects.	12,603	0.9720390	12,251
16						
17	(12)	Plant-in-Service - Power Delivery	To reflect changes to plant amounts associated with Power Delivery capital projects.	4,994	0.9741913	4,865
18						

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Line No.	Adj. No.	Adjustment Title	Reason for Adjustment or Omission	Adjustment Amount (\$000s)	Jurisdictional Factor	Jurisdictional Amount of Adjustment (5) x (6) (\$000s)
1		<u>Company Adjustments Continued:</u>				
2	(13)	Plant-in-Service - Customer Service	To reflect changes to plant amounts associated with	(5,452)	0.9841068	(5,365)
3			Customer Service capital projects.			
4		Accumulated Depreciation & Amortization Adjustments				
5	(14)	Accumulated Depreciation	To exclude plant amounts associated with the Community	183	0.9720387	178
6		Community Solar Adjustment	Solar project.			
7	(15)	Accumulated Depreciation - Generation	To reflect changes to plant amounts associated with	(313)	0.9720387	(304)
8			Generation capital projects.			
9	(16)	Accumulated Depreciation - Power Delivery	To reflect changes to plant amounts associated with	(112)	0.9741886	(109)
10			Power Delivery capital projects.			
11	(17)	Accumulated Depreciation	To reflect changes to plant amounts associated with	3	0.9841036	3
12		Customer Service Adjustment	Customer Service capital projects.			
13	(18)	Accumulated Depreciation - Plant Smith	To remove the net book value associated with the portion	(37,992)	0.9720387	(36,930)
14			of Plant Smith Units 1 & 2 included in base rates.			
15	(19)	Accumulated Depreciation	To include the regulatory asset associated with the Cost of	62,500	0.9720387	60,752
16		COR Regulatory Asset	Removal (COR) regulatory asset in the accumulated			
17			reserve.			
18	(20)	Accumulated Depreciation: 2016 Depreciation	Adjustment to increase the accumulated reserve	(3,642)	0.9641177	(3,511)
19		Study & 2016 Dismantlement Study	to reflect the impact of the 2016 depreciation and			
20			dismantlement studies.			

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(1)	(2)	(3)	(4)	(5)	(6)	(7)
Line No.	Adj. No.	Adjustment Title	Reason for Adjustment or Omission	Adjustment Amount (\$000s)	Jurisdictional Factor	Jurisdictional Amount of Adjustment (5) x (6) (\$000s)
1		<u>Company Adjustments Continued:</u>				
2		Construction Work In Progress Adjustments				
3	(21)	CWIP - Generation	To reflect changes to plant amounts associated with Generation capital projects.	615	0.9720257	598
4						
5	(22)	CWIP - Power Delivery	To reflect changes to plant amounts associated with Power Delivery capital projects.	2,901	0.9740558	2,826
6						
7	(23)	CWIP - Customer Service Adjustment	To reflect changes to plant amounts associated with Customer Service capital projects.	(1,623)	0.9794420	(1,590)
8						
9		Working Capital Adjustments				
10	(24)	Company Working Capital Adjustments	To remove from working capital the effects of Company adjustments.	83,366	0.9774982	81,490
11		(see MFR B-17 for details)				
12		Total Company Adjustments		<u>115,031</u>		<u>112,238</u>
13		Total Rate Base Adjustments		<u>(1,212,878)</u>		<u>(1,178,720)</u>

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Witness: S. D. Ritenour

COMPANY: GULF POWER COMPANY

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(1)

(2)

(3)

Line No.	Adjustment Title	Reason for Adjustment or Omission
1	<u>Adjustments Not Made:</u>	
2	Plant Crist 6 & 7 Turbine Upgrades	Adjustment is not applicable for the 2017 test year.
3	Capitalized Long-Term At-Risk Compensation	As discussed in testimony, Gulf believes that long term at-risk compensation is properly included in jurisdictional rate base.
4		
5	Distribution Plant	Adjustment is not applicable for the 2017 test year.
6	Non-AMI Meter Amortization	Adjustment is not applicable for the 2017 test year.
7	Plant-Related Reclassifications	Adjustment is not applicable for the 2017 test year.
8	ECCR Adjustment Error	Adjustment is not applicable for the 2017 test year.
9	AMI Meter Depreciation	Adjustment is not applicable for the 2017 test year.
10	Plant Held for Future Use & Working	As discussed in testimony, Gulf believes this land and associated preliminary survey & investigation charges are properly included in jurisdictional rate base.
11	Capital - North Escambia	
12		
13	Fuel Inventories	Adjustment is not applicable for the 2017 test year.
14	Working Capital - Pensions & Other OPRBs	Adjustment is not applicable for the 2017 test year.

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Witness: S. D. Ritenour

(1)	(2)	(3)	(4)	(5)	(6)	(7)
Line No.	Adj. No.	Adjustment Title	Reason for Adjustment or Omission	Adjustment Amount (\$000s)	Jurisdictional Factor	Jurisdictional Amount of Adjustment (5) x (6) (\$000s)
1		<u>Non Electric Adjustment:</u>				
2		Working Capital Adjustments				
3	(1)	Non-Utility Plant	To remove the non-utility plant.	(12,437)	1.0000000	(12,437)
4		Total Non Electric Adjustment		(12,437)		(12,437)
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.	(1,528,381)	0.9720630	(1,485,683)
8						
9	(3)	Plant-in-Service - Conservation Cost Recovery Clause	To exclude plant amounts associated with the Energy Conservation Cost Recovery Clause.	(14,714)	1.0000000	(14,714)
10						
11	(4)	Plant-in-Service - AROs	To exclude plant amounts associated with the Asset Retirement Obligations.	(86,090)	0.9720796	(83,686)
12						
13	(5)	Plant-in-Service - Transmission Settlement Investment	To exclude plant amounts associated with the Transmission Settlement Investment	(177,045)	0.9740727	(172,455)
14						
15		Accumulated Depreciation & Amortization Adjustments				
16	(6)	Depreciation Reserve - Environmental Cost Recovery Clause	To exclude plant amounts associated with the Environmental Cost Recovery Clause.	235,778	0.9720663	229,192
17						

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 Witness: S. D. Ritenour

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Line No.	Adj. No.	Adjustment Title	Reason for Adjustment or Omission	Adjustment Amount (\$000s)	Jurisdictional Factor	Jurisdictional Amount of Adjustment (5) x (6) (\$000s)
1		<u>Commission Adjustments Continued:</u>				
2	(7)	Depreciation Reserve - Conservation Cost Recovery Clause	To exclude plant amounts associated with the Energy Conservation Cost Recovery Clause.	(7,169)	1.0000000	(7,169)
3						
4	(8)	Depreciation Reserve - AROs	To exclude plant amounts associated with the Asset Retirement Obligations.	(9,748)	0.9718019	(9,473)
5						
6		Construction Work In Progress Adjustments				
7	(9)	CWIP - Interest Bearing	To exclude from rate base CWIP eligible for AFUDC.	(6)	0.9794420	(6)
8	(10)	CWIP - Environmental Cost Recovery Clause	To exclude plant amounts associated with the Environmental Cost Recovery Clause.	(9,986)	0.9720257	(9,707)
9						
10		Working Capital Adjustments				
11	(11)	Commission Working Capital Adjustments	To remove from working capital the effects of Commission adjustments.	73,193	0.9773238	71,533
12		(see MFR B-17 for details)				
13		Total Commission Adjustments		<u>(1,524,168)</u>		<u>(1,482,168)</u>
14		<u>Company Adjustments</u>				
15		Working Capital Adjustments				
16	(12)	Company Working Capital Adjustments	To remove from working capital the effects of Company adjustments.	(28,500)	0.9773238	(27,854)
17		(see MFR B-17 for details)				
18		Total Company Adjustments		<u>(28,500)</u>		<u>(27,854)</u>
19		Total Rate Base Adjustments		<u><u>(1,552,668)</u></u>		<u><u>(1,510,022)</u></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 12/31/17
 Prior Year Ended 12/31/16
 Historical Year Ended 12/31/15
 Witness: S. D. Ritenour

COMPANY: GULF POWER COMPANY

DOCKET NO.: 160186-EI

(1) (2) (3) (4)

Line No.	Adj. No.	Adjustment Title	Reason for Adjustment or Omission
1		<u>Adjustments Not Made:</u>	
2		Plant Crist 6 & 7 Turbine Upgrades	Adjustment is not applicable for the 2016 prior year.
3		Capitalized Long-Term At-Risk Compensation	As discussed in testimony, Gulf believes that long term at-risk compensation is properly included in jurisdictional rate base.
4			
5		Distribution Plant	Adjustment is not applicable for the 2016 prior year.
6		Non-AMI Meter Amortization	Adjustment is not applicable for the 2016 prior year.
7		Plant-Related Reclassifications	Adjustment is not applicable for the 2016 prior year.
8		ECCR Adjustment Error	Adjustment is not applicable for the 2016 prior year.
9		AMI Meter Depreciation	Adjustment is not applicable for the 2016 prior year.
10		Fuel Inventories	Adjustment is not applicable for the 2016 prior year.
11		Working Capital - Pensions & Other OPRBs	Adjustment is not applicable for the 2016 prior year.

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: GULF POWER COMPANY

DOCKET NO.: 160186-EI

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 12/31/17
 ___ Prior Year Ended 12/31/16
X Historical Year Ended 12/31/15
 Witness: S. D. Ritenour

(1)	(2)	(3)	(4)	(5)	(6)	(7)
Line No.	Adj. No.	Adjustment Title	Reason for Adjustment or Omission	Adjustment Amount (\$000s)	Jurisdictional Factor	Jurisdictional Amount of Adjustment (5) x (6) (\$000s)
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.	(12,560)	1.0000000	(12,560)
4		Total Non Electric Adjustment		(12,560)		(12,560)
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.	(1,106,540)	0.9720630	(1,075,627)
8						
9	(3)	Plant-in-Service - Conservation Cost Recovery Clause	To exclude plant amounts associated with the Energy Conservation Cost Recovery Clause.	(12,940)	1.0000000	(12,940)
10						
11	(4)	Plant-in-Service - AROs	To exclude plant amounts associated with the Asset Retirement Obligations.	(42,802)	0.9720796	(41,607)
12						
13	(5)	Plant-in-Service - Transmission Settlement Investment	To exclude plant amounts associated with the Transmission Settlement Investment	(122,462)	0.9740727	(119,287)
14						
15		Accumulated Depreciation & Amortization Adjustments				
16	(6)	Depreciation Reserve - Environmental Cost Recovery Clause	To exclude plant amounts associated with the Environmental Cost Recovery Clause.	197,770	0.9720663	192,246
17						

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FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: GULF POWER COMPANY

DOCKET NO.: 160186-EI

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 12/31/17
 Prior Year Ended 12/31/16
 Historical Year Ended 12/31/15
 Witness: S. D. Ritenour

(1)	(2)	(3)	(4)	(5)	(6)	(7)
Line No.	Adj. No.	Adjustment Title	Reason for Adjustment or Omission	Adjustment Amount (\$000s)	Jurisdictional Factor	Jurisdictional Amount of Adjustment (5) x (6) (\$000s)
1		<u>Commission Adjustments Continued:</u>				
2	(7)	Depreciation Reserve - Conservation Cost Recovery Clause	To exclude plant amounts associated with the Energy Conservation Cost Recovery Clause.	(7,166)	1.0000000	(7,166)
3						
4	(8)	Depreciation Reserve - AROs	To exclude plant amounts associated with the Asset Retirement Obligations.	(11,426)	0.9718019	(11,104)
5						
6		Construction Work In Progress Adjustments				
7	(9)	CWIP - Interest Bearing	To exclude from rate base CWIP eligible for AFUDC.	(318,030)	0.9794420	(311,492)
8	(10)	CWIP - Environmental Cost Recovery Clause	To exclude plant amounts associated with the Environmental Cost Recovery Clause.	(20,032)	0.9720257	(19,472)
9						
10	(11)	CWIP - Conservation Cost Recovery Clause	To exclude plant amounts associated with the Conservation Cost Recovery Clause	(6)	1.0000000	(6)
11						
12		Working Capital Adjustments				
13	(12)	Commission Working Capital Adjustments	To remove from working capital the effects of Commission adjustments.	23,254	0.9799753	22,788
14		(see MFR B-17 for details)				
15		Total Commission Adjustments		<u>(1,420,380)</u>		<u>(1,383,667)</u>
16		<u>Company Adjustments</u>				
17		Working Capital Adjustments				

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FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: GULF POWER COMPANY

DOCKET NO.: 160186-EI

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 12/31/17
 Prior Year Ended 12/31/16
 Historical Year Ended 12/31/15
 Witness: S. D. Ritenour

(1)	(2)	(3)	(4)	(5)	(6)	(7)
Line No.	Adj. No.	Adjustment Title	Reason for Adjustment or Omission	Adjustment Amount (\$000s)	Jurisdictional Factor	Jurisdictional Amount of Adjustment (5) x (6) (\$000s)
1		<u>Company Adjustments Continued:</u>				
2	(13)	Company Working Capital Adjustments	To remove from working capital the effects of	(25,468)	0.9799753	(24,958)
3		(see MFR B-17 for details)	Company adjustments.			
4		Total Company Adjustments		<u>(25,468)</u>		<u>(24,958)</u>
5		Total Rate Base Adjustments		<u>(1,445,848)</u>		<u>(1,408,625)</u>
6		<u>Adjustments Not Made:</u>				
7		Plant Crist 6 & 7 Turbine Upgrades	Adjustment is not applicable for the 2015 historical year.			
8		Capitalized Long-Term At-Risk Compensation	As discussed in testimony, Gulf believes that long term at-risk compensation is properly included in jurisdictional rate base.			
9						
10		Distribution Plant	Adjustment is not applicable for the 2015 historical year.			
11		Non-AMI Meter Amortization	Adjustment is not applicable for the 2015 historical year.			
12		Plant-Related Reclassifications	Adjustment is not applicable for the 2015 historical year.			
13		Fuel Inventories	Adjustment is not applicable for the 2015 historical year.			
14		ECCR Adjustment Error	Adjustment is not applicable for the 2015 historical year.			
15		AMI Meter Depreciation	Adjustment is not applicable for the 2015 historical year.			
16		Working Capital - Pensions & Other OPRBs	Adjustment is not applicable for the 2015 historical year.			

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FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: GULF POWER COMPANY

DOCKET NO.: 160186-EI

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 12/31/17 Prior Year Ended 12/31/16 Historical Year Ended 12/31/15

Witness: J. J. Mason, S. D. Ritenour

(\$000s)										
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Line No.	Account No.	Account Name	12/2016	1/2017	2/2017	3/2017	4/2017	5/2017	6/2017	7/2017
1		Utility Plant								
2	101	Electric Plant In Service	5,187,542	5,194,693	5,206,100	5,223,877	5,234,437	5,258,886	5,279,596	5,287,195
3	105	Plant Held for Future Use	14,757	14,757	14,757	14,757	14,757	14,757	14,757	14,757
4	106	Plant In Service Unclassified	0	0	0	0	0	0	0	0
5	107	Construction Work in Progress	54,837	61,758	71,516	73,753	78,122	67,479	59,498	64,737
6	108	Accum Prov for Depreciation	(1,581,914)	(1,594,596)	(1,606,826)	(1,617,159)	(1,629,776)	(1,642,518)	(1,655,109)	(1,667,780)
7	111	Accum Prov for Amortization	(38,944)	(37,370)	(37,965)	(38,560)	(39,155)	(39,750)	(40,345)	(40,939)
8	114	Electric Plant Acquisition Adjustments	1,265	1,244	1,222	1,201	1,180	1,159	1,137	1,116
9		Total Utility Plant	3,637,543	3,640,486	3,648,804	3,657,869	3,659,565	3,660,013	3,659,534	3,659,086
10		Other Property and Investments								
11	121	Non-Utility Property	16,084	16,098	16,113	16,128	16,142	16,157	16,171	16,187
12	122	Accum Prov for Non-Utility Property	(3,684)	(3,702)	(3,721)	(3,740)	(3,759)	(3,778)	(3,797)	(3,817)
13	123	Investment in Associated Companies	2,557	2,563	2,568	2,574	2,580	2,586	2,592	2,598
14	128	Other Special Funds	123,091	124,894	124,900	124,907	124,919	124,930	124,942	124,958
15		Total Other Property and Investments	138,048	139,853	139,860	139,869	139,882	139,895	139,908	139,926

16 Totals may not add due to rounding.

Supporting Schedules: B-7, B-19, B-20

Recap Schedules: B-1, F-8

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: GULF POWER COMPANY

DOCKET NO.: 160186-EI

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 12/31/17 Prior Year Ended 12/31/16 Historical Year Ended 12/31/15

Witness: J. J. Mason, S. D. Ritenour

(\$000s)									
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Line No.	Account No.	Account Name	8/2017	9/2017	10/2017	11/2017	12/2017	13-Month Average	Reference
1		Utility Plant							
2	101	Electric Plant In Service	5,294,660	5,303,462	5,310,548	5,318,709	5,348,338	5,265,235	RB
3	105	Plant Held for Future Use	14,757	14,757	14,757	14,757	14,757	14,757	RB
4	106	Plant In Service Unclassified	0	0	0	0	0	0	RB
5	107	Construction Work in Progress	69,835	76,546	82,529	87,584	69,440	70,587	RB
6	108	Accum Prov for Depreciation	(1,680,318)	(1,692,881)	(1,705,031)	(1,716,315)	(1,728,082)	(1,655,254)	RB
7	111	Accum Prov for Amortization	(41,534)	(42,129)	(42,724)	(43,319)	(43,911)	(40,511)	RB
8	114	Electric Plant Acquisition Adjustments	1,095	1,073	1,052	1,031	1,010	1,137	RB
9		Total Utility Plant	3,658,495	3,660,828	3,661,131	3,662,447	3,661,552	3,655,951	
10		Other Property and Investments							
11	121	Non-Utility Property	16,201	16,215	16,229	16,245	16,259	16,172	NEU
12	122	Accum Prov for Non-Utility Property	(3,836)	(3,855)	(3,874)	(3,894)	(3,913)	(3,798)	NEU
13	123	Investment in Associated Companies	2,605	2,612	2,619	2,626	2,633	2,593	NEU
14	128	Other Special Funds	124,973	124,989	125,009	125,029	125,049	124,815	WC
15		Total Other Property and Investments	139,943	139,961	139,983	140,006	140,028	139,782	

REFERENCE:

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

16 Totals may not add due to rounding.

Supporting Schedules: B-7, B-19, B-20

Recap Schedules: B-1, F-8

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: GULF POWER COMPANY

DOCKET NO.: 160186-EI

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 12/31/17
 - Prior Year Ended 12/31/16
 - Historical Year Ended 12/31/15
- Witness: J. J. Mason, S. D Ritenour

(\$000s)

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Line No.	Account No.	Account Name	12/2016	1/2017	2/2017	3/2017	4/2017	5/2017	6/2017	7/2017
1		Current and Accrued Assets								
2	131	Cash	6,367	6,367	6,367	6,367	6,367	6,367	6,367	6,367
3	134	Other Special Deposits	20	20	20	20	20	20	20	20
4	135	Working Funds	372	372	372	372	372	372	372	372
5	136	Temporary Cash Investments	0	0	0	0	0	0	0	0
6	142	Customer Accounts Receivable	75,298	83,824	86,512	71,849	71,549	72,087	84,131	94,425
7	143	Other Accounts Receivable	7,929	7,929	7,929	7,929	7,929	7,929	7,929	7,929
8	144	Accum Prov for Uncollectible Accounts	(775)	(2,052)	(2,051)	(1,453)	(1,476)	(1,571)	(1,497)	(1,493)
9	146	Accounts Receivable from Assoc Companies	5,488	16,680	12,882	8,739	7,159	10,154	13,246	15,460
10	151	Fuel Stock	81,531	79,730	79,224	79,455	79,266	78,029	76,732	68,985
11	154 & 163	Plant Materials and Operating Supplies	56,387	57,882	57,774	57,654	57,522	57,378	57,223	57,067
12	158	Allowance Inventory	6,285	6,283	6,282	6,280	6,279	6,277	6,275	6,274
13	165	Prepayments	7,989	7,689	7,191	6,693	6,195	6,957	6,456	5,955
14	171	Interest and Dividends Receivable	35	41	44	44	49	49	50	53
15	172	Rents Receivable	807	2,697	2,461	2,225	1,990	1,755	1,520	1,989
16	173	Accrued Utility Revenues	55,575	52,241	43,597	44,784	45,420	60,090	65,049	68,001
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	67	67	67	67	67	67	67	67
20		Total Current and Accrued Assets	303,375	319,770	308,671	291,025	288,708	305,960	323,940	331,471

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21 Totals may not add due to rounding.

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 12/31/17

Prior Year Ended 12/31/16

Historical Year Ended 12/31/15

Witness: J. J. Mason, S. D Ritenour

COMPANY: GULF POWER COMPANY

DOCKET NO.: 160186-EI

(\$000s)

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Line No.	Account No.	Account Name	8/2017	9/2017	10/2017	11/2017	12/2017	13-Month Average	Reference
1		Current and Accrued Assets							
2	131	Cash	6,367	6,367	6,367	6,367	6,367	6,367	WC
3	134	Other Special Deposits	20	20	20	20	20	20	WC
4	135	Working Funds	372	372	372	372	372	372	WC
5	136	Temporary Cash Investments	0	0	0	0	0	0	WC
6	142	Customer Accounts Receivable	92,186	101,184	85,617	75,199	76,551	82,339	WC
7	143	Other Accounts Receivable	7,929	7,929	7,929	7,929	7,929	7,929	WC
8	144	Accum Prov for Uncollectible Accounts	(1,689)	(1,859)	(900)	(877)	(787)	(1,422)	WC
9	146	Accounts Receivable from Assoc Companies	16,919	13,532	7,552	13,374	9,740	11,610	WC
10	151	Fuel Stock	56,814	55,343	54,903	54,263	55,483	69,212	WC
11	154 & 163	Plant Materials and Operating Supplies	56,912	58,188	58,056	57,935	57,827	57,524	WC
12	158	Allowance Inventory	6,272	6,271	6,269	6,267	6,266	6,275	WC
13	165	Prepayments	5,572	5,070	4,568	8,631	8,118	6,699	WC
14	171	Interest and Dividends Receivable	53	53	58	58	58	50	WC
15	172	Rents Receivable	1,753	1,515	1,280	1,045	807	1,680	WC
16	173	Accrued Utility Revenues	66,941	58,428	50,751	50,527	55,382	55,137	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	67	67	67	67	67	67	WC
20		Total Current and Accrued Assets	316,488	312,480	282,909	281,177	284,200	303,859	

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21 REFERENCE:

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

23 Totals may not add due to rounding.

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: GULF POWER COMPANY

DOCKET NO.: 160186-EI

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 12/31/17

Prior Year Ended 12/31/16

Historical Year Ended 12/31/15

Witness: J. J. Mason, S. D. Ritenour

(\$000s)

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Line No.	Account No.	Account Name	12/2016	1/2017	2/2017	3/2017	4/2017	5/2017	6/2017	7/2017
1		Deferred Debits								
2	181	Unamortized Debt Expense	8,214	8,171	8,128	8,084	8,041	7,998	7,955	7,914
3	182	Regulatory Assets	609,898	607,792	605,690	602,787	600,682	598,580	595,536	593,431
4	183	Prelim Site Investigation Costs	9,821	9,826	9,836	9,846	9,856	9,861	9,866	9,871
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	861	861	861	861	861	861	861	861
8	188	Research, Development, and Demo Expense	0	180	90	0	180	90	0	180
9	189	Unamortized Loss on Reacquired Debt	14,064	13,976	13,888	13,800	13,712	13,624	13,542	13,459
10	190	Accumulated Deferred Income Tax	120,711	121,001	121,291	121,580	121,870	122,160	122,450	122,740
11		Total Deferred Debits	<u>763,569</u>	<u>761,807</u>	<u>759,784</u>	<u>756,958</u>	<u>755,202</u>	<u>753,174</u>	<u>750,210</u>	<u>748,456</u>
12		Total Assets and Other Debits	<u>4,842,535</u>	<u>4,861,916</u>	<u>4,857,119</u>	<u>4,845,721</u>	<u>4,843,357</u>	<u>4,859,042</u>	<u>4,873,592</u>	<u>4,878,939</u>

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FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: GULF POWER COMPANY

DOCKET NO.: 160186-EI

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 12/31/17 Prior Year Ended 12/31/16 Historical Year Ended 12/31/15

Witness: J. J. Mason, S. D Ritenour

(\$000s)										
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	
Line No.	Account No.	Account Name	8/2017	9/2017	10/2017	11/2017	12/2017	13-Month Average	Reference	
									RB	WC
									CS	ORP
									NEU	
1		Deferred Debits								
2	181	Unamortized Debt Expense	7,872	7,831	7,789	7,748	7,706	7,958		CS
3	182	Regulatory Assets	591,326	588,418	586,314	584,212	581,624	595,868		WC
4	183	Prelim Site Investigation Costs	9,876	9,881	9,891	9,896	9,896	9,863		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	861	861	861	861	861	861		WC
8	188	Research, Development, and Demo Expense	90	0	180	90	0	83		WC
9	189	Unamortized Loss on Reacquired Debt	13,377	13,295	13,212	13,130	13,047	13,548		CS
10	190	Accumulated Deferred Income Tax	123,030	123,320	123,610	123,900	124,190	122,450		CS
11		Total Deferred Debits	746,432	743,606	741,857	739,837	737,324	750,632		
12		Total Assets and Other Debits	4,861,358	4,856,875	4,825,880	4,823,467	4,823,104	4,850,224		

13 REFERENCE:

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

15 Totals may not add due to rounding.

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: GULF POWER COMPANY

DOCKET NO.: 160186-EI

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 12/31/17

Prior Year Ended 12/31/16

Historical Year Ended 12/31/15

Witness: J. J. Mason, S. D Ritenour

(\$000s)

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Line No.	Account No.	Account Name	12/2016	1/2017	2/2017	3/2017	4/2017	5/2017	6/2017	7/2017
1		Proprietary Capital								
2	201	Common Stock Issued	(503,060)	(503,060)	(503,060)	(503,060)	(503,060)	(503,060)	(503,060)	(503,060)
3	204	Preferred Stock Issued	(146,504)	(146,504)	(146,504)	(146,504)	(146,504)	(146,504)	(146,504)	(146,504)
4	211	Miscellaneous Paid-In Capital	(582,099)	(582,232)	(582,617)	(585,973)	(586,164)	(586,342)	(589,197)	(589,377)
5	214	Capital Stock Expense	0	0	0	0	0	0	0	0
6	216	Unappropriated Retained Earnings	(266,247)	(245,331)	(250,409)	(250,609)	(220,529)	(230,003)	(243,360)	(229,494)
7	219	Accumulated Other Comprehensive Income	(295)	(299)	(302)	(305)	(309)	(312)	(327)	(346)
8		Total Proprietary Capital	(1,498,205)	(1,477,426)	(1,482,892)	(1,486,451)	(1,456,566)	(1,466,221)	(1,482,448)	(1,468,781)
9		Long Term Debt								
10	224	Other Long Term Debt	(1,358,955)	(1,358,955)	(1,358,955)	(1,358,955)	(1,358,955)	(1,358,955)	(1,273,955)	(1,273,955)
11	226	Unamortized Premium on Long Term Debt	8,032	7,990	7,948	7,906	7,864	7,822	7,783	7,746
12		Total Long Term Debt	(1,350,923)	(1,350,965)	(1,351,007)	(1,351,049)	(1,351,091)	(1,351,133)	(1,266,172)	(1,266,209)
13		Other Non-Current Liabilities								
14	228	Miscellaneous Operating Provisions	(286,941)	(287,297)	(287,633)	(287,970)	(288,312)	(288,654)	(288,995)	(289,340)
15	229	Prov for Rate Refunds	0	0	0	0	0	0	0	0
16	230	Asset Retirement Obligations	(96,567)	(96,567)	(96,567)	(96,567)	(96,567)	(96,567)	(96,567)	(96,567)
17		Total Other Non-Current Liabilities	(383,508)	(383,864)	(384,200)	(384,537)	(384,879)	(385,221)	(385,562)	(385,907)

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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 12/31/17

Prior Year Ended 12/31/16

Historical Year Ended 12/31/15

Witness: J. J. Mason, S. D Ritenour

COMPANY: GULF POWER COMPANY

DOCKET NO.: 160186-EI

(\$000s)

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Line No.	Account No.	Account Name	8/2017	9/2017	10/2017	11/2017	12/2017	13-Month Average	Reference
1		Proprietary Capital							
2	201	Common Stock Issued	(503,060)	(503,060)	(503,060)	(503,060)	(503,060)	(503,060)	CS
3	204	Preferred Stock Issued	(146,504)	(146,504)	(146,504)	(146,504)	(146,504)	(146,504)	CS
4	211	Miscellaneous Paid-In Capital	(589,557)	(592,405)	(592,585)	(592,759)	(595,619)	(588,225)	CS
5	214	Capital Stock Expense	0	0	0	0	0	0	CS
6	216	Unappropriated Retained Earnings	(245,654)	(257,671)	(232,844)	(234,233)	(241,111)	(242,115)	CS
7	219	Accumulated Other Comprehensive Income	(365)	(384)	(402)	(421)	(440)	(347)	CS
8		Total Proprietary Capital	(1,485,140)	(1,500,024)	(1,475,395)	(1,476,977)	(1,486,734)	(1,480,251)	
9		Long Term Debt							
10	224	Other Long Term Debt	(1,273,955)	(1,273,955)	(1,273,955)	(1,273,955)	(1,273,955)	(1,313,186)	CS
11	226	Unamortized Premium on Long Term Debt	7,709	7,673	7,636	7,599	7,562	7,790	CS
12		Total Long Term Debt	(1,266,246)	(1,266,282)	(1,266,319)	(1,266,356)	(1,266,393)	(1,305,396)	
13		Other Non-Current Liabilities							
14	228	Miscellaneous Operating Provisions	(289,686)	(290,084)	(290,434)	(290,784)	(291,135)	(289,020)	WC
15	229	Prov for Rate Refunds	0	0	0	0	0	0	WC
16	230	Asset Retirement Obligations	(96,567)	(96,567)	(96,567)	(96,567)	(96,567)	(96,567)	WC
17		Total Other Non-Current Liabilities	(386,253)	(386,651)	(387,001)	(387,351)	(387,702)	(385,587)	

18 REFERENCE:

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

20 Totals may not add due to rounding.

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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 12/31/17
- Prior Year Ended 12/31/16
- Historical Year Ended 12/31/15

COMPANY: GULF POWER COMPANY

Witness: J. J. Mason, S. D Ritenour

DOCKET NO.: 160186-EI

(\$000s)

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Line No.	Account No.	Account Name	12/2016	1/2017	2/2017	3/2017	4/2017	5/2017	6/2017	7/2017
1	-	Current and Accrued Liabilities								
2	231	Notes Payable	0	0	0	0	0	0	0	0
3	232	Accounts Payable	(60,791)	(66,025)	(62,462)	(63,891)	(61,549)	(61,630)	(62,355)	(61,797)
4	233	Notes Payable to Associated Companies	(7,605)	(18,602)	(361)	(18,299)	(25,435)	(20,716)	(130,782)	(101,991)
5	234	Accounts Payable to Associated Companies	(31,393)	(27,863)	(27,544)	(36,319)	(34,136)	(30,421)	(35,011)	(36,319)
6	235	Customer Deposits	(36,254)	(36,332)	(36,403)	(36,466)	(36,520)	(36,581)	(36,659)	(36,712)
7	236	Taxes Accrued	(25,806)	(27,419)	(32,373)	(33,890)	(27,412)	(38,973)	(24,570)	(45,542)
8	237	Interest Accrued	(17,084)	(20,822)	(25,528)	(24,002)	(24,230)	(28,708)	(21,106)	(24,566)
9	238	Dividends Declared	(2,226)	(30,875)	(31,625)	(2,226)	(30,875)	(31,625)	(2,226)	(30,875)
10	241	Tax Collections Payable	(1,409)	2,259	2,214	2,656	1,662	5,392	(13,260)	(4,717)
11	242	Miscellaneous Current and Accrued Liabilities	(32,623)	(27,456)	(28,972)	(16,417)	(18,008)	(19,448)	(21,171)	(23,082)
12	244	Derivative Instrument Liabilities	0	0	0	0	0	0	0	0
13	245	Derivative Instrument Liabilities - Hedges	(99,700)	(99,700)	(99,700)	(99,700)	(99,700)	(99,700)	(99,700)	(99,700)
14		Total Current and Accrued Liabilities	<u>(314,891)</u>	<u>(352,835)</u>	<u>(342,754)</u>	<u>(328,554)</u>	<u>(356,203)</u>	<u>(362,410)</u>	<u>(446,840)</u>	<u>(465,301)</u>
15		Deferred Credits								
16	253	Other Deferred Credits	(233,763)	(234,077)	(232,013)	(229,374)	(227,359)	(225,295)	(222,304)	(220,970)
17	254	Regulatory Liabilities	(14,487)	(14,448)	(14,409)	(14,369)	(14,329)	(14,289)	(14,248)	(14,209)
18	255	Accumulated Deferred Investment Tax Credits	(1,570)	(1,537)	(1,504)	(1,472)	(1,439)	(1,406)	(1,373)	(1,340)
19	281	Accumulated Deferred Income Taxes	(167,282)	(166,811)	(166,340)	(165,869)	(165,398)	(164,927)	(164,458)	(163,988)
20	282	Accumulated Deferred Income Taxes	(789,999)	(792,265)	(794,531)	(796,796)	(799,062)	(801,328)	(803,594)	(805,860)
21	283	Accumulated Deferred Income Taxes	(87,907)	(87,688)	(87,469)	(87,250)	(87,031)	(86,812)	(86,593)	(86,374)
22		Total Deferred Credits	<u>(1,295,008)</u>	<u>(1,296,826)</u>	<u>(1,296,266)</u>	<u>(1,295,130)</u>	<u>(1,294,618)</u>	<u>(1,294,057)</u>	<u>(1,292,570)</u>	<u>(1,292,741)</u>
23		Total Liabilities and Capital	<u>(4,842,535)</u>	<u>(4,861,916)</u>	<u>(4,857,119)</u>	<u>(4,845,721)</u>	<u>(4,843,357)</u>	<u>(4,859,042)</u>	<u>(4,873,592)</u>	<u>(4,878,939)</u>

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24 Totals may not add due to rounding.

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 12/31/17

Prior Year Ended 12/31/16

Historical Year Ended 12/31/15

Witness: J. J. Mason, S. D Ritenour

COMPANY: GULF POWER COMPANY

DOCKET NO.: 160186-EI

(\$000s)

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Line No.	Account No.	Account Name	8/2017	9/2017	10/2017	11/2017	12/2017	13-Month Average	Reference
1		Current and Accrued Liabilities							
2	231	Notes Payable	0	0	0	0	0	0	CS
3	232	Accounts Payable	(60,917)	(62,589)	(65,737)	(66,773)	(60,741)	(62,866)	WC
4	233	Notes Payable to Associated Companies	(48,888)	(65,512)	(23,109)	(33,905)	(78,596)	(44,139)	CS
5	234	Accounts Payable to Associated Companies	(36,618)	(34,112)	(31,390)	(30,220)	(31,517)	(32,528)	WC
6	235	Customer Deposits	(36,752)	(36,750)	(36,749)	(36,767)	(36,789)	(36,595)	CS
7	236	Taxes Accrued	(59,693)	(56,512)	(62,390)	(42,540)	(23,713)	(38,526)	WC
8	237	Interest Accrued	(29,041)	(27,202)	(27,157)	(30,715)	(26,377)	(25,118)	WC
9	238	Dividends Declared	(31,625)	(2,226)	(30,875)	(31,625)	(2,226)	(20,087)	CS
10	241	Tax Collections Payable	(3,159)	(1,220)	(61)	547	(1,295)	(799)	WC
11	242	Miscellaneous Current and Accrued Liabilities	(25,145)	(27,356)	(29,766)	(31,414)	(33,190)	(25,696)	WC
12	244	Derivative Instrument Liabilities	0	0	0	0	0	0	WC
13	245	Derivative Instrument Liabilities - Hedges	(99,700)	(99,700)	(99,700)	(99,700)	(99,700)	(99,700)	WC
14		Total Current and Accrued Liabilities	(431,538)	(413,179)	(406,934)	(403,112)	(394,144)	(386,054)	
15		Deferred Credits							
16	253	Other Deferred Credits	(218,905)	(215,957)	(213,944)	(211,879)	(208,835)	(222,667)	WC
17	254	Regulatory Liabilities	(14,169)	(14,129)	(14,089)	(14,049)	(14,009)	(14,249)	WC
18	255	Accumulated Deferred Investment Tax Credits	(1,307)	(1,275)	(1,242)	(1,209)	(1,176)	(1,373)	CS
19	281	Accumulated Deferred Income Taxes	(163,519)	(163,050)	(162,581)	(162,112)	(161,642)	(164,460)	CS
20	282	Accumulated Deferred Income Taxes	(808,126)	(810,392)	(812,658)	(814,924)	(817,190)	(803,594)	CS
21	283	Accumulated Deferred Income Taxes	(86,155)	(85,936)	(85,717)	(85,498)	(85,279)	(86,593)	CS
22		Total Deferred Credits	(1,292,181)	(1,290,739)	(1,290,231)	(1,289,671)	(1,288,131)	(1,292,936)	
23		Total Liabilities and Capital	(4,861,358)	(4,856,875)	(4,825,880)	(4,823,467)	(4,823,104)	(4,850,224)	

24 REFERENCE:

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

26 Totals may not add due to rounding.

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: GULF POWER COMPANY

DOCKET NO.: 160186-EI

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 12/31/17
 Prior Year Ended 12/31/16
 Historical Year Ended 12/31/15
 Witness: J. J. Mason, S. D Ritenour

(\$000s)

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Line No.	Account No.	Account Name	12/2015	1/2016	2/2016	3/2016	4/2016	5/2016	6/2016	7/2016
1		Utility Plant								
2	101	Electric Plant In Service	4,689,595	5,186,274	5,191,803	5,200,782	5,081,136	5,088,566	5,100,049	5,107,858
3	105	Plant Held for Future Use	14,757	14,757	14,757	14,757	14,757	14,757	14,757	14,757
4	106	Plant In Service Unclassified	466,729	0	0	0	0	0	0	0
5	107	Construction Work in Progress	46,512	27,822	35,483	40,919	47,393	52,777	53,422	54,576
6	108	Accum Prov for Depreciation	(1,593,696)	(1,606,418)	(1,618,293)	(1,630,776)	(1,512,603)	(1,525,220)	(1,537,289)	(1,549,525)
7	111	Accum Prov for Amortization	(33,227)	(33,812)	(34,411)	(34,999)	(35,587)	(36,166)	(36,753)	(37,341)
8	114	Electric Plant Acquisition Adjustments	1,520	1,499	1,478	1,456	1,435	1,414	1,393	1,371
9		Total Utility Plant	3,592,190	3,590,122	3,590,817	3,592,139	3,596,531	3,596,128	3,595,579	3,591,696
10		Other Property and Investments								
11	121	Non-Utility Property	16,055	15,960	15,960	15,961	15,977	15,978	15,983	16,011
12	122	Accum Prov for Non-Utility Property	(3,510)	(3,480)	(3,499)	(3,517)	(3,535)	(3,553)	(3,572)	(3,590)
13	123	Investment in Associated Companies	2,515	2,518	2,520	2,522	2,525	2,528	2,531	2,535
14	128	Other Special Funds	124,111	125,425	125,203	124,980	124,765	124,549	124,333	124,124
15		Total Other Property and Investments	139,171	140,423	140,184	139,946	139,732	139,502	139,275	139,080

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FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: GULF POWER COMPANY

DOCKET NO.: 160186-EI

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 12/31/17
 Prior Year Ended 12/31/16
 Historical Year Ended 12/31/15
 Witness: J. J. Mason, S. D. Ritenour

(\$000s)										
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	
Line No.	Account No.	Account Name	8/2016	9/2016	10/2016	11/2016	12/2016	13-Month Average	Reference	
									RB	WC
									CS	ORP
									NEU	
1		Utility Plant								
2	101	Electric Plant In Service	5,117,197	5,124,527	5,137,905	5,142,607	5,187,542	5,104,295		RB
3	105	Plant Held for Future Use	14,757	14,757	14,757	14,757	14,757	14,757		RB
4	106	Plant In Service Unclassified	0	0	0	0	0	35,902		RB
5	107	Construction Work in Progress	59,079	71,147	80,644	89,143	54,837	54,904		RB
6	108	Accum Prov for Depreciation	(1,561,770)	(1,573,580)	(1,560,781)	(1,569,704)	(1,581,914)	(1,570,890)		RB
7	111	Accum Prov for Amortization	(37,929)	(38,516)	(39,104)	(39,691)	(38,944)	(36,652)		RB
8	114	Electric Plant Acquisition Adjustments	1,350	1,329	1,308	1,286	1,265	1,393		RB
9		Total Utility Plant	3,592,684	3,599,664	3,634,729	3,638,398	3,637,543	3,603,709		
10		Other Property and Investments								
11	121	Non-Utility Property	16,022	16,035	16,068	16,077	16,084	16,013		NEU
12	122	Accum Prov for Non-Utility Property	(3,609)	(3,627)	(3,646)	(3,665)	(3,684)	(3,576)		NEU
13	123	Investment in Associated Companies	2,539	2,543	2,548	2,552	2,557	2,533		NEU
14	128	Other Special Funds	123,914	123,705	123,500	123,295	123,091	124,231		WC
15		Total Other Property and Investments	138,866	138,656	138,470	138,259	138,048	139,201		

16 REFERENCE:

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

18 Totals may not add due to rounding.

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: GULF POWER COMPANY

DOCKET NO.: 160186-EI

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 12/31/17
 Prior Year Ended 12/31/16
 _ Historical Year Ended 12/31/15
 Witness: J. J. Mason, S. D Ritenour

(\$000s)

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Line No.	Account No.	Account Name	12/2015	1/2016	2/2016	3/2016	4/2016	5/2016	6/2016	7/2016
1		Current and Accrued Assets								
2	131	Cash	50,889	6,367	6,367	6,367	6,367	6,367	6,367	6,367
3	134	Other Special Deposits	0	20	20	20	20	20	20	20
4	135	Working Funds	374	372	372	372	396	372	372	372
5	136	Temporary Cash Investments	0	0	0	0	0	0	0	0
6	142	Customer Accounts Receivable	75,458	81,490	83,034	68,690	69,008	69,235	82,636	92,675
7	143	Other Accounts Receivable	7,929	7,929	7,929	7,929	7,929	7,929	7,929	7,929
8	144	Accum Prov for Uncollectible Accounts	(775)	(1,999)	(1,975)	(1,394)	(1,427)	(1,514)	(1,473)	(1,467)
9	146	Accounts Receivable from Assoc Companies	1,094	12,462	11,164	11,071	2,458	7,017	8,349	12,642
10	151	Fuel Stock	101,354	87,490	85,264	82,960	81,173	81,860	80,155	78,343
11	154 & 163	Plant Materials and Operating Supplies	55,601	54,093	54,248	54,392	55,890	56,006	56,109	56,225
12	158	Allowance Inventory	6,403	6,349	6,343	6,337	6,331	6,326	6,320	6,314
13	165	Prepayments	28,848	29,137	29,165	29,193	29,220	30,470	30,492	30,193
14	171	Interest and Dividends Receivable	0	16	17	17	0	24	24	30
15	172	Rents Receivable	807	2,672	2,440	2,209	1,977	1,744	1,514	1,972
16	173	Accrued Utility Revenues	54,448	51,183	45,462	45,806	46,417	60,516	65,388	68,252
17	174	Miscellaneous Current and Accrued Assets	(2)	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	572	67	67	67	67	67	67	67
20		Total Current and Accrued Assets	383,000	337,648	329,917	314,036	305,826	326,439	344,269	359,934

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21 Totals may not add due to rounding.

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: GULF POWER COMPANY

DOCKET NO.: 160186-EI

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 12/31/17
- Prior Year Ended 12/31/16
- Historical Year Ended 12/31/15

Witness: J. J. Mason, S. D Ritenour

(\$000s)									
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Line No.	Account No.	Account Name	8/2016	9/2016	10/2016	11/2016	12/2016	13-Month Average	Reference
1		Current and Accrued Assets							
2	131	Cash	6,367	6,367	6,367	6,367	6,367	9,790	WC
3	134	Other Special Deposits	20	20	20	20	20	18	WC
4	135	Working Funds	372	372	372	372	372	374	WC
5	136	Temporary Cash Investments	11,744	0	20,167	0	0	2,455	WC
6	142	Customer Accounts Receivable	91,078	99,134	84,002	74,457	75,298	80,477	WC
7	143	Other Accounts Receivable	7,929	7,929	7,929	7,929	7,929	7,929	WC
8	144	Accum Prov for Uncollectible Accounts	(1,670)	(1,824)	(885)	(870)	(775)	(1,388)	WC
9	146	Accounts Receivable from Assoc Companies	13,417	2,399	2,406	2,405	5,488	7,106	WC
10	151	Fuel Stock	76,645	76,871	78,785	80,150	81,531	82,506	WC
11	154 & 163	Plant Materials and Operating Supplies	56,362	56,510	56,457	56,416	56,387	55,746	WC
12	158	Allowance Inventory	6,308	6,302	6,297	6,291	6,285	6,324	WC
13	165	Prepayments	30,002	29,703	4,113	8,272	7,989	24,369	WC
14	171	Interest and Dividends Receivable	30	30	35	35	35	23	WC
15	172	Rents Receivable	1,739	1,507	1,273	1,042	807	1,669	WC
16	173	Accrued Utility Revenues	67,188	58,912	51,209	50,802	55,575	55,474	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	67	67	67	67	67	106	WC
20		Total Current and Accrued Assets	367,598	344,299	318,614	293,755	303,375	332,978	

21 REFERENCE:

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

23 Totals may not add due to rounding.

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FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: GULF POWER COMPANY

DOCKET NO.: 160186-EI

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 12/31/17
 Prior Year Ended 12/31/16
 _ Historical Year Ended 12/31/15
 Witness: J. J. Mason, S. D Ritenour

(\$000s)

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Line No.	Account No.	Account Name	12/2015	1/2016	2/2016	3/2016	4/2016	5/2016	6/2016	7/2016
1		Deferred Debits								
2	181	Unamortized Debt Expense	7,516	7,474	7,432	7,390	7,348	7,306	7,264	7,222
3	182	Regulatory Assets	626,276	622,940	621,973	620,212	619,262	618,324	616,592	615,670
4	183	Prelim Site Investigation Costs	9,609	9,627	9,643	9,659	9,675	9,686	9,786	9,791
5	184	Clearing Accounts	121	0	0	0	0	0	0	0
6	185	Temporary Facilities	0	0	0	0	0	0	0	0
7	186	Miscellaneous Deferred Debits	4,319	1,026	997	969	940	912	883	861
8	188	Research, Development, and Demo Expense	0	173	87	0	173	87	0	173
9	189	Unamortized Loss on Reacquired Debt	15,226	15,114	15,015	14,917	14,819	14,720	14,622	14,524
10	190	Accumulated Deferred Income Tax	124,155	123,868	123,581	123,294	123,007	122,720	122,433	122,146
11		Total Deferred Debits	<u>787,222</u>	<u>780,222</u>	<u>778,728</u>	<u>776,441</u>	<u>775,224</u>	<u>773,755</u>	<u>771,580</u>	<u>770,387</u>
12		Total Assets and Other Debits	<u>4,901,583</u>	<u>4,848,415</u>	<u>4,839,646</u>	<u>4,822,562</u>	<u>4,817,313</u>	<u>4,835,824</u>	<u>4,850,703</u>	<u>4,861,097</u>

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FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: GULF POWER COMPANY

DOCKET NO.: 160186-EI

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 12/31/17
 - Prior Year Ended 12/31/16
 - Historical Year Ended 12/31/15
- Witness: J. J. Mason, S. D Ritenour

(\$000s)										
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	
Line No.	Account No.	Account Name	8/2016	9/2016	10/2016	11/2016	12/2016	13-Month Average	Reference	
									RB	WC
									CS	ORP
									NEU	
1		Deferred Debits								
2	181	Unamortized Debt Expense	7,180	7,138	7,096	7,054	8,214	7,356		CS
3	182	Regulatory Assets	614,757	613,050	612,155	611,269	609,898	617,106		WC
4	183	Prelim Site Investigation Costs	9,796	9,801	9,811	9,816	9,821	9,732		WC
5	184	Clearing Accounts	0	0	0	0	0	9		WC
6	185	Temporary Facilities	0	0	0	0	0	0		WC
7	186	Miscellaneous Deferred Debits	861	861	861	861	861	1,170		WC
8	188	Research, Development, and Demo Expense	87	0	173	87	0	80		WC
9	189	Unamortized Loss on Reacquired Debt	14,425	14,327	14,239	14,151	14,064	14,628		CS
10	190	Accumulated Deferred Income Tax	121,859	121,572	121,285	120,998	120,711	122,433		CS
11		Total Deferred Debits	768,965	766,749	765,620	764,236	763,569	772,514		
12		Total Assets and Other Debits	4,868,113	4,849,368	4,857,433	4,834,648	4,842,535	4,848,402		

13 REFERENCE:

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

15 Totals may not add due to rounding.

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: GULF POWER COMPANY

DOCKET NO.: 160186-EI

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 12/31/17

Prior Year Ended 12/31/16

Historical Year Ended 12/31/15

Witness: J. J. Mason, S. D Ritenour

(\$000s)

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Line No.	Account No.	Account Name	12/2015	1/2016	2/2016	3/2016	4/2016	5/2016	6/2016	7/2016
1		Proprietary Capital								
2	201	Common Stock Issued	(503,060)	(503,060)	(503,060)	(503,060)	(503,060)	(503,060)	(503,060)	(503,060)
3	204	Preferred Stock Issued	(150,000)	(146,504)	(146,504)	(146,504)	(146,504)	(146,504)	(146,504)	(146,504)
4	211	Miscellaneous Paid-In Capital	(566,349)	(566,477)	(566,847)	(570,761)	(570,945)	(571,117)	(574,550)	(574,723)
5	214	Capital Stock Expense	3,496	0	0	0	0	0	0	0
6	216	Unappropriated Retained Earnings	(285,310)	(265,327)	(272,922)	(277,957)	(253,227)	(264,021)	(277,755)	(263,019)
7	219	Accumulated Other Comprehensive Income	54	23	(8)	(39)	(70)	(101)	(132)	(163)
8		Total Proprietary Capital	<u>(1,501,169)</u>	<u>(1,481,345)</u>	<u>(1,489,341)</u>	<u>(1,498,321)</u>	<u>(1,473,806)</u>	<u>(1,484,803)</u>	<u>(1,502,001)</u>	<u>(1,487,469)</u>
9		Long Term Debt								
10	224	Other Long Term Debt	(1,318,955)	(1,318,955)	(1,318,955)	(1,318,955)	(1,318,955)	(1,318,955)	(1,318,955)	(1,318,955)
11	226	Unamortized Premium on Long Term Debt	8,602	8,554	8,506	8,458	8,410	8,362	8,314	8,266
12		Total Long Term Debt	<u>(1,310,353)</u>	<u>(1,310,401)</u>	<u>(1,310,449)</u>	<u>(1,310,497)</u>	<u>(1,310,545)</u>	<u>(1,310,593)</u>	<u>(1,310,641)</u>	<u>(1,310,689)</u>
13		Other Non-Current Liabilities								
14	228	Miscellaneous Operating Provisions	(270,765)	(283,448)	(283,751)	(284,053)	(284,362)	(284,672)	(284,981)	(285,296)
15	229	Prov for Rate Refunds	(549)	0	0	0	0	0	0	0
16	230	Asset Retirement Obligations	(96,567)	(96,567)	(96,567)	(96,567)	(96,567)	(96,567)	(96,567)	(96,567)
17		Total Other Non-Current Liabilities	<u>(367,881)</u>	<u>(380,015)</u>	<u>(380,318)</u>	<u>(380,620)</u>	<u>(380,929)</u>	<u>(381,239)</u>	<u>(381,548)</u>	<u>(381,863)</u>

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18 Totals may not add due to rounding.

Supporting Schedules: B-7, B-19, B-20

Recap Schedules: B-1, F-8

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 12/31/17
- Prior Year Ended 12/31/16
- Historical Year Ended 12/31/15

COMPANY: GULF POWER COMPANY

Witness: J. J. Mason, S. D Ritenour

DOCKET NO.: 160186-EI

(\$000s)

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Line No.	Account No.	Account Name	8/2016	9/2016	10/2016	11/2016	12/2016	13-Month Average	Reference
1		Proprietary Capital							
2	201	Common Stock Issued	(503,060)	(503,060)	(503,060)	(503,060)	(503,060)	(503,060)	CS
3	204	Preferred Stock Issued	(146,504)	(146,504)	(146,504)	(146,504)	(146,504)	(146,773)	CS
4	211	Miscellaneous Paid-In Capital	(574,896)	(578,322)	(578,494)	(578,661)	(582,099)	(573,403)	CS
5	214	Capital Stock Expense	0	0	0	0	0	269	CS
6	216	Unappropriated Retained Earnings	(279,327)	(289,372)	(259,711)	(261,153)	(266,247)	(270,411)	CS
7	219	Accumulated Other Comprehensive Income	(194)	(225)	(256)	(287)	(295)	(130)	CS
8		Total Proprietary Capital	(1,503,981)	(1,517,483)	(1,488,025)	(1,489,665)	(1,498,205)	(1,493,508)	
9		Long Term Debt							
10	224	Other Long Term Debt	(1,318,955)	(1,318,955)	(1,318,955)	(1,318,955)	(1,358,955)	(1,322,032)	CS
11	226	Unamortized Premium on Long Term Debt	8,218	8,170	8,122	8,074	8,032	8,314	CS
12		Total Long Term Debt	(1,310,737)	(1,310,785)	(1,310,833)	(1,310,881)	(1,350,923)	(1,313,718)	
13		Other Non-Current Liabilities							
14	228	Miscellaneous Operating Provisions	(285,611)	(285,980)	(286,300)	(286,621)	(286,941)	(284,060)	WC
15	229	Prov for Rate Refunds	0	0	0	0	0	(42)	WC
16	230	Asset Retirement Obligations	(96,567)	(96,567)	(96,567)	(96,567)	(96,567)	(96,567)	WC
17		Total Other Non-Current Liabilities	(382,178)	(382,547)	(382,867)	(383,188)	(383,508)	(380,669)	

18 REFERENCE:

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

20 Totals may not add due to rounding.

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: GULF POWER COMPANY

DOCKET NO.: 160186-EI

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 12/31/17

Prior Year Ended 12/31/16

Historical Year Ended 12/31/15

Witness: J. J. Mason, S. D Ritenour

(\$000s)

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Line No.	Account No.	Account Name	12/2015	1/2016	2/2016	3/2016	4/2016	5/2016	6/2016	7/2016
1		Current and Accrued Liabilities								
2	231	Notes Payable	0	0	0	0	0	0	0	0
3	232	Accounts Payable	(44,423)	(64,112)	(59,635)	(60,096)	(60,714)	(60,855)	(61,563)	(61,889)
4	233	Notes Payable to Associated Companies	(141,924)	(90,475)	(67,469)	(26,752)	(27,748)	(22,785)	(50,964)	(28,766)
5	234	Accounts Payable to Associated Companies	(54,835)	(25,314)	(25,015)	(35,148)	(28,290)	(27,657)	(31,743)	(34,007)
6	235	Customer Deposits	(35,860)	(35,860)	(35,909)	(35,952)	(35,996)	(36,040)	(36,096)	(36,151)
7	236	Taxes Accrued	16,046	21,240	15,661	(37,008)	(31,393)	(42,466)	(25,197)	(44,559)
8	237	Interest Accrued	(9,286)	(13,208)	(17,779)	(16,262)	(15,957)	(20,343)	(12,007)	(15,714)
9	238	Dividends Declared	(2,251)	(30,742)	(31,492)	(2,226)	(30,742)	(31,492)	(2,226)	(30,742)
10	241	Tax Collections Payable	876	(1,750)	(1,071)	2,901	1,903	5,875	(13,599)	(4,616)
11	242	Miscellaneous Current and Accrued Liabilities	(39,558)	(26,906)	(28,422)	(15,864)	(17,456)	(18,895)	(20,617)	(22,526)
12	244	Derivative Instrument Liabilities	0	0	0	0	0	0	0	0
13	245	Derivative Instrument Liabilities - Hedges	(99,700)	(99,700)	(99,700)	(99,700)	(99,700)	(99,700)	(99,700)	(99,700)
14		Total Current and Accrued Liabilities	(410,915)	(366,827)	(350,831)	(326,107)	(346,093)	(354,358)	(353,712)	(378,670)
15		Deferred Credits								
16	253	Other Deferred Credits	(254,743)	(252,915)	(251,401)	(249,317)	(247,847)	(246,344)	(243,922)	(243,132)
17	254	Regulatory Liabilities	(37,276)	(35,373)	(33,475)	(31,576)	(29,677)	(27,779)	(25,878)	(23,981)
18	255	Accumulated Deferred Investment Tax Credits	(2,081)	(2,039)	(1,996)	(1,954)	(1,911)	(1,868)	(1,826)	(1,783)
19	281	Accumulated Deferred Income Taxes	(171,685)	(171,318)	(170,951)	(170,584)	(170,217)	(169,850)	(169,483)	(169,116)
20	282	Accumulated Deferred Income Taxes	(756,938)	(759,693)	(762,448)	(765,203)	(767,958)	(770,713)	(773,468)	(776,223)
21	283	Accumulated Deferred Income Taxes	(88,542)	(88,489)	(88,436)	(88,383)	(88,330)	(88,277)	(88,224)	(88,171)
22		Total Deferred Credits	(1,311,265)	(1,309,827)	(1,308,707)	(1,307,017)	(1,305,940)	(1,304,831)	(1,302,801)	(1,302,406)
23		Total Liabilities and Capital	(4,901,583)	(4,848,415)	(4,839,646)	(4,822,562)	(4,817,313)	(4,835,824)	(4,850,703)	(4,861,097)

33

24 Totals may not add due to rounding.

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: GULF POWER COMPANY

DOCKET NO.: 160186-EI

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 12/31/17
 - Prior Year Ended 12/31/16
 - Historical Year Ended 12/31/15
- Witness: J. J. Mason, S. D Ritenour

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(\$000s)									
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Line No.	Account No.	Account Name	8/2016	9/2016	10/2016	11/2016	12/2016	13-Month Average	Reference
1		Current and Accrued Liabilities							
2	231	Notes Payable	0	0	0	0	0	0	CS
3	232	Accounts Payable	(62,955)	(64,016)	(76,244)	(66,199)	(60,791)	(61,807)	WC
4	233	Notes Payable to Associated Companies	0	(10,779)	0	(4,244)	(7,605)	(36,885)	CS
5	234	Accounts Payable to Associated Companies	(34,015)	(25,892)	(31,355)	(27,979)	(31,393)	(31,742)	WC
6	235	Customer Deposits	(36,192)	(36,216)	(36,226)	(36,236)	(36,254)	(36,076)	CS
7	236	Taxes Accrued	(57,489)	(51,921)	(53,266)	(32,355)	(25,806)	(26,809)	WC
8	237	Interest Accrued	(20,436)	(20,552)	(20,760)	(25,201)	(17,084)	(17,276)	WC
9	238	Dividends Declared	(31,492)	(2,226)	(30,742)	(31,492)	(2,226)	(20,007)	CS
10	241	Tax Collections Payable	(3,042)	(1,121)	(52)	416	(1,409)	(1,130)	WC
11	242	Miscellaneous Current and Accrued Liabilities	(24,591)	(26,801)	(29,209)	(30,855)	(32,623)	(25,716)	WC
12	244	Derivative Instrument Liabilities	0	0	0	0	0	0	WC
13	245	Derivative Instrument Liabilities - Hedges	(99,700)	(99,700)	(99,700)	(99,700)	(99,700)	(99,700)	WC
14		Total Current and Accrued Liabilities	(369,912)	(339,224)	(377,554)	(353,845)	(314,891)	(357,148)	
15		Deferred Credits							
16	253	Other Deferred Credits	(241,640)	(239,269)	(237,700)	(236,219)	(233,763)	(244,478)	WC
17	254	Regulatory Liabilities	(22,080)	(20,182)	(18,284)	(16,387)	(14,487)	(25,880)	WC
18	255	Accumulated Deferred Investment Tax Credits	(1,740)	(1,698)	(1,655)	(1,613)	(1,570)	(1,826)	CS
19	281	Accumulated Deferred Income Taxes	(168,749)	(168,382)	(168,015)	(167,648)	(167,282)	(169,483)	CS
20	282	Accumulated Deferred Income Taxes	(778,978)	(781,733)	(784,488)	(787,243)	(789,999)	(773,468)	CS
21	283	Accumulated Deferred Income Taxes	(88,118)	(88,065)	(88,012)	(87,959)	(87,907)	(88,224)	CS
22		Total Deferred Credits	(1,301,305)	(1,299,329)	(1,298,154)	(1,297,069)	(1,295,008)	(1,303,359)	
23		Total Liabilities and Capital	(4,868,113)	(4,849,368)	(4,857,433)	(4,834,648)	(4,842,535)	(4,848,402)	

24 REFERENCE:

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

26 Totals may not add due to rounding.

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: GULF POWER COMPANY

DOCKET NO.: 160186-EI

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 12/31/17
 - Prior Year Ended 12/31/16
 - Historical Year Ended 12/31/15
- Witness: J. J. Mason, S. D Ritenour

(\$000s)

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Line No.	Account No.	Account Name	12/2014	1/2015	2/2015	3/2015	4/2015	5/2015	6/2015	7/2015
1		Utility Plant								
2	101	Electric Plant In Service	4,393,148	4,396,775	4,402,652	4,409,205	4,393,263	4,398,279	4,473,773	4,474,172
3	105	Plant Held for Future Use	15,560	15,560	14,849	14,849	14,757	14,757	14,757	14,757
4	106	Plant In Service Unclassified	84,572	81,352	98,941	139,628	181,386	249,626	269,507	274,023
5	107	Construction Work in Progress	465,262	487,873	494,108	472,292	449,339	396,617	385,043	390,114
6	108	Accum Prov for Depreciation	(1,507,683)	(1,515,542)	(1,525,703)	(1,529,951)	(1,518,008)	(1,527,084)	(1,531,408)	(1,539,191)
7	111	Accum Prov for Amortization	(31,028)	(31,632)	(32,247)	(32,862)	(33,478)	(34,093)	(34,616)	(35,232)
8	114	Electric Plant Acquisition Adjustments	1,776	1,754	1,733	1,712	1,690	1,669	1,648	1,627
9		Total Utility Plant	3,421,607	3,436,140	3,454,333	3,474,873	3,488,949	3,499,771	3,578,704	3,580,270
10		Other Property and Investments								
11	121	Non-Utility Property	15,857	15,859	15,862	15,864	15,868	15,874	15,887	15,919
12	122	Accum Prov for Non-Utility Property	(3,228)	(3,256)	(3,281)	(3,306)	(3,330)	(3,354)	(3,378)	(3,402)
13	123	Investment in Associated Companies	2,519	2,748	2,748	2,658	2,503	2,503	2,430	2,366
14	128	Other Special Funds	132,750	129,834	130,008	129,414	128,821	128,227	127,633	127,040
15		Total Other Property and Investments	147,898	145,185	145,337	144,630	143,862	143,250	142,572	141,923

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FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: GULF POWER COMPANY

DOCKET NO.: 160186-EI

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 12/31/17
 _ Prior Year Ended 12/31/16
 X Historical Year Ended 12/31/15
 Witness: J. J. Mason, S. D Ritenour

(\$000s)

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Line No.	Account No.	Account Name	8/2015	9/2015	10/2015	11/2015	12/2015	13-Month Average	Reference
1		Utility Plant							
2	101	Electric Plant In Service	4,548,308	4,557,133	4,605,057	4,642,204	4,689,595	4,491,043	RB
3	105	Plant Held for Future Use	14,757	14,757	14,757	14,757	14,757	14,894	RB
4	106	Plant In Service Unclassified	204,761	199,875	153,771	480,412	466,729	221,891	RB
5	107	Construction Work in Progress	398,171	406,131	416,864	67,645	46,512	375,074	RB
6	108	Accum Prov for Depreciation	(1,549,384)	(1,560,440)	(1,570,161)	(1,581,459)	(1,593,696)	(1,542,285)	RB
7	111	Accum Prov for Amortization	(35,847)	(36,444)	(37,037)	(37,630)	(33,227)	(34,259)	RB
8	114	Electric Plant Acquisition Adjustments	1,605	1,584	1,563	1,542	1,520	1,648	RB
9		Total Utility Plant	3,582,371	3,582,596	3,584,814	3,587,471	3,592,190	3,528,006	
10		Other Property and Investments							
11	121	Non-Utility Property	15,993	16,023	16,050	16,065	16,055	15,937	NEU
12	122	Accum Prov for Non-Utility Property	(3,419)	(3,447)	(3,479)	(3,502)	(3,510)	(3,376)	NEU
13	123	Investment in Associated Companies	2,389	2,390	2,492	2,514	2,515	2,521	NEU
14	128	Other Special Funds	126,446	125,852	125,265	124,664	124,111	127,697	WC
15		Total Other Property and Investments	141,409	140,818	140,328	139,741	139,171	142,779	

16 REFERENCE:

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

18 Totals may not add due to rounding.

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: GULF POWER COMPANY

DOCKET NO.: 160186-EI

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 12/31/17

Prior Year Ended 12/31/16

Historical Year Ended 12/31/15

Witness: J. J. Mason, S. D Ritenour

(\$000s)

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Line No.	Account No.	Account Name	12/2014	1/2015	2/2015	3/2015	4/2015	5/2015	6/2015	7/2015
1		Current and Accrued Assets								
2	131	Cash	16,492	29,315	12,022	31,093	4,199	10,527	19,978	42,024
3	134	Other Special Deposits	0	0	0	0	0	0	0	0
4	135	Working Funds	375	375	375	375	375	375	375	375
5	136	Temporary Cash Investments	0	0	0	0	0	0	0	0
6	142	Customer Accounts Receivable	72,541	81,527	88,513	78,016	74,259	80,654	92,674	99,572
7	143	Other Accounts Receivable	7,276	7,551	8,259	9,016	5,539	9,193	8,788	9,026
8	144	Accum Prov for Uncollectible Accounts	(2,087)	(2,005)	(1,864)	(1,569)	(1,523)	(1,614)	(1,645)	(1,723)
9	146	Accounts Receivable from Assoc Companies	10,041	8,368	12,746	2,846	2,812	8,311	4,802	6,561
10	151	Fuel Stock	94,815	95,546	94,798	97,094	98,553	89,603	88,653	74,525
11	154 & 163	Plant Materials and Operating Supplies	55,656	54,758	54,716	54,484	54,805	55,407	56,038	56,330
12	158	Allowance Inventory	6,632	6,607	6,556	6,517	6,497	6,464	6,435	6,401
13	165	Prepayments	20,449	21,102	21,386	21,339	21,599	22,979	23,157	23,450
14	171	Interest and Dividends Receivable	46	46	46	51	51	51	55	55
15	172	Rents Receivable	864	1,523	368	269	354	457	562	792
16	173	Accrued Utility Revenues	58,268	59,261	57,143	51,659	54,024	68,532	76,955	83,946
17	174	Miscellaneous Current and Accrued Assets	0	0	0	0	0	29	0	0
18	175	Derivative Instrument Assets	13	17	17	0	0	1	0	0
19	176	Derivative Instrument Assets - Hedges	112	71	77	131	743	108	383	120
20		Total Current and Accrued Assets	341,493	364,062	355,158	351,321	322,287	351,077	377,210	401,454

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21 Totals may not add due to rounding.

Supporting Schedules: B-7, B-19, B-20

Recap Schedules: B-1, F-8

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: GULF POWER COMPANY

DOCKET NO.: 160186-EI

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 12/31/17

Prior Year Ended 12/31/16

Historical Year Ended 12/31/15

Witness: J. J. Mason, S. D Ritenour

(\$000s)

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Line No.	Account No.	Account Name	8/2015	9/2015	10/2015	11/2015	12/2015	13-Month Average	Reference
1		Current and Accrued Assets							
2	131	Cash	89,915	16,820	15,280	8,909	50,889	26,728	WC
3	134	Other Special Deposits	0	0	0	0	0	0	WC
4	135	Working Funds	375	375	577	374	374	390	WC
5	136	Temporary Cash Investments	0	0	0	0	0	0	WC
6	142	Customer Accounts Receivable	107,816	100,019	82,823	78,648	75,458	85,578	WC
7	143	Other Accounts Receivable	8,963	8,032	7,357	6,993	7,929	7,994	WC
8	144	Accum Prov for Uncollectible Accounts	(2,044)	(1,859)	(954)	(858)	(775)	(1,578)	WC
9	146	Accounts Receivable from Assoc Companies	3,004	3,990	1,191	1,149	1,094	5,147	WC
10	151	Fuel Stock	72,657	77,595	91,784	98,270	101,354	90,404	WC
11	154 & 163	Plant Materials and Operating Supplies	56,966	57,235	56,603	56,095	55,601	55,746	WC
12	158	Allowance Inventory	6,373	6,347	6,344	6,344	6,403	6,455	WC
13	165	Prepayments	23,856	24,090	24,412	28,289	28,848	23,458	WC
14	171	Interest and Dividends Receivable	55	60	60	60	0	49	WC
15	172	Rents Receivable	765	867	969	1,180	807	752	WC
16	173	Accrued Utility Revenues	79,980	68,252	59,872	55,922	54,448	63,712	WC
17	174	Miscellaneous Current and Accrued Assets	3	0	0	6	(2)	3	WC
18	175	Derivative Instrument Assets	0	0	0	0	0	4	WC
19	176	Derivative Instrument Assets - Hedges	226	182	172	37	572	226	WC
20		Total Current and Accrued Assets	448,910	362,005	346,490	341,418	383,000	365,068	

21 REFERENCE:

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

23 Totals may not add due to rounding.

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: GULF POWER COMPANY

DOCKET NO.: 160186-EI

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 12/31/17
 - Prior Year Ended 12/31/16
 - Historical Year Ended 12/31/15
- Witness: J. J. Mason, S. D. Ritenour

(\$000s)

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Line No.	Account No.	Account Name	12/2014	1/2015	2/2015	3/2015	4/2015	5/2015	6/2015	7/2015
1		Deferred Debit								
2	181	Unamortized Debt Expense	7,940	7,899	7,858	7,817	7,777	7,742	7,975	8,170
3	182	Regulatory Assets	518,553	626,565	621,430	627,454	620,189	616,534	592,796	581,901
4	183	Prelim Site Investigation Costs	11,834	11,844	9,954	9,956	9,899	9,950	10,104	10,252
5	184	Clearing Accounts	263	54	(100)	(252)	(330)	(363)	(403)	(315)
6	185	Temporary Facilities	0	0	0	0	0	0	0	0
7	186	Miscellaneous Deferred Debits	4,206	7,143	5,747	3,242	2,171	3,110	4,833	3,491
8	188	Research, Development, and Demo Expense	0	150	75	0	150	74	0	150
9	189	Unamortized Loss on Reacquired Debt	15,991	15,873	15,755	15,637	15,518	15,400	15,283	15,166
10	190	Accumulated Deferred Income Tax	94,495	88,771	88,832	86,556	86,743	88,416	90,877	96,494
11		Total Deferred Debit	653,282	758,299	749,551	750,410	742,117	740,863	721,465	715,309
12		Total Asset and Other Debits	4,564,280	4,703,686	4,704,379	4,721,234	4,697,215	4,734,961	4,819,951	4,838,956

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FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: GULF POWER COMPANY

DOCKET NO.: 160186-EI

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 12/31/17

Prior Year Ended 12/31/16

Historical Year Ended 12/31/15

Witness: J. J. Mason, S. D. Ritenour

(\$000s)

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Line No.	Account No.	Account Name	8/2015	9/2015	10/2015	11/2015	12/2015	13-Month Average	Reference
1		Deferred Debit							
2	181	Unamortized Debt Expense	8,138	7,622	7,595	7,555	7,516	7,816	CS
3	182	Regulatory Assets	579,437	607,658	617,631	618,518	626,276	604,226	WC
4	183	Prelim Site Investigation Costs	9,580	9,591	9,601	9,726	9,609	10,146	WC
5	184	Clearing Accounts	(185)	(116)	(27)	244	121	(108)	WC
6	185	Temporary Facilities	0	0	0	0	0	0	WC
7	186	Miscellaneous Deferred Debits	2,151	2,847	3,879	4,903	4,319	4,003	WC
8	188	Research, Development, and Demo Expense	75	0	150	75	0	69	WC
9	189	Unamortized Loss on Reacquired Debt	15,049	15,586	15,466	15,349	15,226	15,485	CS
10	190	Accumulated Deferred Income Tax	99,328	87,373	114,693	90,678	124,155	95,185	CS
11		Total Deferred Debit	713,573	730,561	768,988	747,048	787,222	736,822	
12		Total Asset and Other Debits	4,886,263	4,815,980	4,840,620	4,815,678	4,901,583	4,772,676	

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13 REFERENCE:

14 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 12/31/17

Prior Year Ended 12/31/16

Historical Year Ended 12/31/15

Witness: J. J. Mason, S. D Ritenour

COMPANY: GULF POWER COMPANY

DOCKET NO.: 160186-EI

(\$000s)

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Line No.	Account No.	Account Name	12/2014	1/2015	2/2015	3/2015	4/2015	5/2015	6/2015	7/2015
1		Proprietary Capital								
2	201	Common Stock Issued	(483,060)	(503,060)	(503,060)	(503,060)	(503,060)	(503,060)	(503,060)	(503,060)
3	204	Preferred Stock Issued	(150,000)	(150,000)	(150,000)	(150,000)	(150,000)	(150,000)	(150,000)	(150,000)
4	211	Miscellaneous Paid-In Capital	(559,797)	(560,017)	(560,119)	(561,992)	(562,139)	(562,270)	(563,231)	(563,372)
5	214	Capital Stock Expense	3,496	3,496	3,496	3,496	3,496	3,496	3,496	3,496
6	216	Unappropriated Retained Earnings	(267,470)	(254,131)	(264,326)	(272,285)	(245,486)	(258,328)	(274,495)	(258,920)
7	219	Accumulated Other Comprehensive Income	737	706	675	644	613	582	551	520
8		Total Proprietary Capital	<u>(1,456,094)</u>	<u>(1,463,006)</u>	<u>(1,473,334)</u>	<u>(1,483,197)</u>	<u>(1,456,576)</u>	<u>(1,469,580)</u>	<u>(1,486,739)</u>	<u>(1,471,336)</u>
9		Long Term Debt								
10	224	Other Long-Term Debt	(1,378,955)	(1,378,955)	(1,378,955)	(1,378,955)	(1,378,955)	(1,378,955)	(1,378,955)	(1,378,955)
11	226	Unamortized Premium on Long-Term Debt	9,361	9,313	9,264	9,215	9,167	9,118	9,069	9,021
12		Total Long Term Debt	<u>(1,369,594)</u>	<u>(1,369,642)</u>	<u>(1,369,691)</u>	<u>(1,369,740)</u>	<u>(1,369,788)</u>	<u>(1,369,837)</u>	<u>(1,369,886)</u>	<u>(1,369,934)</u>
13		Other Non-Current Liabilities								
14	228	Miscellaneous Operating Provisions	(180,679)	(263,350)	(261,856)	(260,724)	(260,142)	(259,278)	(258,778)	(258,149)
15	229	Prov for Rate Refunds	(135)	(135)	(135)	(184)	(184)	(228)	(205)	(205)
16	230	Asset Retirement Obligations	(16,711)	(16,774)	(16,837)	(16,894)	(16,947)	(17,006)	(92,225)	(91,598)
17		Total Other Non-Current Liabilities	<u>(197,525)</u>	<u>(280,259)</u>	<u>(278,828)</u>	<u>(277,802)</u>	<u>(277,273)</u>	<u>(276,512)</u>	<u>(351,208)</u>	<u>(349,952)</u>

18 Totals may not add due to rounding.

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: GULF POWER COMPANY

DOCKET NO.: 160186-EI

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 12/31/17

Prior Year Ended 12/31/16

Historical Year Ended 12/31/15

Witness: J. J. Mason, S. D Ritenour

(\$000s)

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Line No.	Account No.	Account Name	8/2015	9/2015	10/2015	11/2015	12/2015	13-Month Average	Reference
1		Proprietary Capital							
2	201	Common Stock Issued	(503,060)	(503,060)	(503,060)	(503,060)	(503,060)	(501,522)	CS
3	204	Preferred Stock Issued	(150,000)	(150,000)	(150,000)	(150,000)	(150,000)	(150,000)	CS
4	211	Miscellaneous Paid-In Capital	(563,518)	(564,319)	(564,234)	(564,414)	(566,349)	(562,751)	CS
5	214	Capital Stock Expense	3,496	3,496	3,496	3,496	3,496	3,496	CS
6	216	Unappropriated Retained Earnings	(277,138)	(290,232)	(267,840)	(278,259)	(285,310)	(268,786)	CS
7	219	Accumulated Other Comprehensive Income	489	458	427	396	54	527	CS
8		Total Proprietary Capital	(1,489,731)	(1,503,657)	(1,481,211)	(1,491,841)	(1,501,169)	(1,479,036)	
9		Long Term Debt							
10	224	Other Long-Term Debt	(1,378,955)	(1,318,955)	(1,318,955)	(1,318,955)	(1,318,955)	(1,360,493)	CS
11	226	Unamortized Premium on Long-Term Debt	8,972	8,746	8,698	8,650	8,602	9,015	CS
12		Total Long Term Debt	(1,369,983)	(1,310,209)	(1,310,257)	(1,310,305)	(1,310,353)	(1,351,478)	
13		Other Non-Current Liabilities							
14	228	Miscellaneous Operating Provisions	(258,403)	(257,710)	(254,786)	(254,384)	(270,765)	(253,769)	WC
15	229	Prov for Rate Refunds	(153)	(308)	(308)	(308)	(549)	(234)	WC
16	230	Asset Retirement Obligations	(91,851)	(92,102)	(92,771)	(96,492)	(96,567)	(58,060)	WC
17		Total Other Non-Current Liabilities	(350,407)	(350,120)	(347,865)	(351,184)	(367,881)	(312,063)	

18 REFERENCE:

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

20 Totals may not add due to rounding.

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: GULF POWER COMPANY

DOCKET NO.: 160186-EI

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 12/31/17
 - Prior Year Ended 12/31/16
 - Historical Year Ended 12/31/15
- Witness: J. J. Mason, S. D Ritenour

(\$000s)

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Line No.	Account No.	Account Name	12/2014	1/2015	2/2015	3/2015	4/2015	5/2015	6/2015	7/2015
1		Current and Accrued Liabilities								
2	231	Notes Payable	0	0	0	0	0	0	(40,000)	(40,000)
3	232	Accounts Payable	(58,093)	(47,022)	(53,109)	(46,579)	(44,447)	(43,324)	(49,264)	(40,793)
4	233	Notes Payable to Associated Companies	(109,977)	(104,970)	(86,973)	(150,463)	(119,970)	(131,971)	(113,970)	(94,974)
5	234	Accounts Payable to Associated Companies	(87,704)	(91,305)	(81,620)	(69,213)	(79,334)	(76,323)	(72,535)	(73,121)
6	235	Customer Deposits	(35,094)	(35,079)	(35,311)	(35,437)	(35,688)	(35,883)	(35,617)	(35,722)
7	236	Taxes Accrued	(2,215)	24,097	21,740	16,140	16,493	10,871	(2,646)	(16,972)
8	237	Interest Accrued	(10,690)	(15,164)	(20,021)	(20,966)	(12,636)	(15,861)	(9,976)	(14,299)
9	238	Dividends Declared	(2,251)	(34,791)	(34,791)	(2,251)	(34,791)	(34,791)	(2,251)	(34,791)
10	241	Tax Collections Payable	2,840	(1,985)	(1,487)	(1,265)	(1,000)	(1,504)	(1,428)	(1,758)
11	242	Miscellaneous Current and Accrued Liabilities	(36,152)	(36,568)	(37,981)	(20,776)	(23,126)	(23,878)	(26,418)	(27,070)
12	244	Derivative Instrument Liabilities	(11)	(16)	(15)	0	0	0	0	0
13	245	Derivative Instrument Liabilities - Hedges	(72,424)	(86,445)	(86,066)	(89,758)	(83,803)	(86,241)	(74,204)	(77,951)
14		Total Current and Accrued Liabilities	(411,771)	(429,248)	(415,634)	(420,568)	(418,302)	(438,905)	(428,309)	(457,451)
15		Deferred Credits								
16	253	Other Deferred Credits	(240,500)	(240,037)	(238,820)	(237,241)	(235,398)	(233,819)	(231,651)	(230,400)
17	254	Regulatory Liabilities	(21,533)	(13,766)	(13,757)	(13,232)	(13,793)	(13,114)	(13,475)	(19,447)
18	255	Accumulated Deferred Investment Tax Credits	(2,783)	(2,725)	(2,666)	(2,608)	(2,549)	(2,491)	(2,432)	(2,374)
19	281	Accumulated Deferred Income Taxes	(177,300)	(177,408)	(176,993)	(176,577)	(176,162)	(175,746)	(175,331)	(174,915)
20	282	Accumulated Deferred Income Taxes	(600,482)	(641,244)	(649,293)	(657,341)	(665,389)	(673,438)	(681,486)	(686,644)
21	283	Accumulated Deferred Income Taxes	(86,698)	(86,351)	(85,363)	(82,928)	(81,985)	(81,519)	(79,434)	(76,503)
22		Total Deferred Credits	(1,129,296)	(1,161,531)	(1,166,892)	(1,169,927)	(1,175,276)	(1,180,127)	(1,183,809)	(1,190,283)
23		Total Liabilities and Capital	(4,564,280)	(4,703,686)	(4,704,379)	(4,721,234)	(4,697,215)	(4,734,961)	(4,819,951)	(4,838,956)

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24 Totals may not add due to rounding.

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: GULF POWER COMPANY

DOCKET NO.: 160186-EI

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 12/31/17

_ Prior Year Ended 12/31/16

 Historical Year Ended 12/31/15

Witness: J. J. Mason, S. D. Ritenour

(\$000s)									
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Line No.	Account No.	Account Name	8/2015	9/2015	10/2015	11/2015	12/2015	13-Month Average	Reference
1		Current and Accrued Liabilities							
2	231	Notes Payable	(40,000)	0	0	0	0	(9,231)	CS
3	232	Accounts Payable	(40,684)	(38,120)	(34,978)	(43,094)	(44,423)	(44,918)	WC
4	233	Notes Payable to Associated Companies	(89,973)	(75,975)	(53,981)	(31,863)	(141,924)	(100,537)	CS
5	234	Accounts Payable to Associated Companies	(69,037)	(65,250)	(67,107)	(62,588)	(54,835)	(73,075)	WC
6	235	Customer Deposits	(35,800)	(35,783)	(35,828)	(35,859)	(35,860)	(35,612)	CS
7	236	Taxes Accrued	(30,481)	(52,497)	(55,067)	(44,670)	16,046	(7,628)	WC
8	237	Interest Accrued	(19,167)	(19,817)	(11,545)	(14,565)	(9,286)	(14,923)	WC
9	238	Dividends Declared	(34,791)	(2,251)	(34,791)	(34,791)	(2,251)	(22,276)	CS
10	241	Tax Collections Payable	(1,613)	(1,133)	(54)	574	876	(687)	WC
11	242	Miscellaneous Current and Accrued Liabilities	(30,573)	(33,233)	(33,977)	(36,948)	(39,558)	(31,251)	WC
12	244	Derivative Instrument Liabilities	0	0	0	0	0	(3)	WC
13	245	Derivative Instrument Liabilities - Hedges	(85,046)	(93,824)	(103,979)	(106,307)	(99,700)	(88,134)	WC
14		Total Current and Accrued Liabilities	(477,165)	(417,883)	(431,307)	(410,111)	(410,915)	(428,275)	
15		Deferred Credits							
16	253	Other Deferred Credits	(228,945)	(256,778)	(256,186)	(254,985)	(254,743)	(241,500)	WC
17	254	Regulatory Liabilities	(25,219)	(27,551)	(32,094)	(34,405)	(37,276)	(21,436)	WC
18	255	Accumulated Deferred Investment Tax Credits	(2,315)	(2,257)	(2,198)	(2,140)	(2,081)	(2,432)	CS
19	281	Accumulated Deferred Income Taxes	(174,500)	(174,085)	(173,669)	(171,777)	(171,685)	(175,088)	CS
20	282	Accumulated Deferred Income Taxes	(694,692)	(704,231)	(719,467)	(728,816)	(756,938)	(681,497)	CS
21	283	Accumulated Deferred Income Taxes	(73,306)	(69,209)	(86,366)	(60,114)	(88,542)	(79,871)	CS
22		Total Deferred Credits	(1,198,977)	(1,234,111)	(1,269,980)	(1,252,237)	(1,311,265)	(1,201,824)	
23		Total Liabilities and Capital	(4,886,263)	(4,815,980)	(4,840,620)	(4,815,678)	(4,901,583)	(4,772,676)	

24 REFERENCE:

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

26 Totals may not add due to rounding.

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 12/31/17

Prior Year Ended 12/31/16

Historical Years Ended 12/31/14 - 12/31/15

Witness: J. J. Hodnett

COMPANY: GULF POWER COMPANY

DOCKET NO.: 160186-EI

(000s)

(1) Line No.	(2) Account No.	(3) Account Name	(4) 2014	(5) 2015
1		Utility Plant		
2	101	Electric Plant In Service	4,307,376	4,491,043
3	105	Plant Held for Future Use	15,925	14,894
4	106	Plant In Service Unclassified	100,515	221,891
5	107	Construction Work in Progress	369,869	375,074
6	108	Accum Prov for Depreciation	(1,460,520)	(1,542,285)
7	111	Accum Prov for Amortization	(30,409)	(34,259)
8	114	Electric Plant Acquisition Adjustments	1,903	1,648
9		Total Utility Plant	<u>3,304,659</u>	<u>3,528,006</u>
10		Other Property and Investments		
11	121	Non-Utility Property	15,813	15,937
12	122	Accum Prov for Non-Utility Property	(3,096)	(3,376)
13	123	Investment in Associated Companies	2,486	2,521
14	128	Other Special Funds	106,653	127,697
15		Total Other Property and Investments	<u>121,856</u>	<u>142,779</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 12/31/17

Prior Year Ended 12/31/16

Historical Years Ended 12/31/14 - 12/31/15

Witness: J. J. Hodnett

COMPANY: GULF POWER COMPANY

DOCKET NO.: 160186-EI

(000s)

(1) Line No.	(2) Account No.	(3) Account Name	(4) 2014	(5) 2015
1		Current and Accrued Assets		
2	131	Cash	21,199	26,728
3	134	Other Special Deposits	0	0
4	135	Working Funds	375	390
5	136	Temporary Cash Investments	0	0
6	142	Customer Accounts Receivable	79,595	85,578
7	143	Other Accounts Receivable	8,851	7,994
8	144	Accum Prov for Uncollectible Accounts	(1,384)	(1,578)
9	146	Accounts Receivable from Assoc Companies	12,264	5,147
10	151	Fuel Stock	92,562	90,404
11	154 and 163	Plant Materials and Operating Supplies	54,593	55,746
12	158	Allowance Inventory	7,061	6,455
13	165	Prepayments	15,322	23,458
14	171	Interest and Dividends Receivable	23	49
15	172	Rents Receivable	903	752
16	173	Accrued Utility Revenues	62,156	63,712
17	174	Miscellaneous Current and Accrued Assets	0	3
18	175	Derivative Instrument Assets	4	4
19	176	Derivative Instrument Assets - Hedges	8,752	226
20		Total Current and Accrued Assets	<u>362,276</u>	<u>365,068</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 12/31/17

Prior Year Ended 12/31/16

Historical Years Ended 12/31/14 - 12/31/15

Witness: J. J. Hodnett

COMPANY: GULF POWER COMPANY

DOCKET NO.: 160186-EI

(000s)

(1) Line No.	(2) Account No.	(3) Account Name	(4) 2014	(5) 2015
1		Deferred Debits		
2	181	Unamortized Debt Expense	7,824	7,816
3	182	Regulatory Assets	473,552	604,226
4	183	Prelim Site Investigation Costs	11,550	10,146
5	184	Clearing Accounts	279	(108)
6	185	Temporary Facilities	0	0
7	186	Miscellaneous Deferred Debits	8,730	4,003
8	188	Research, Development, and Demo Expense	68	69
9	189	Unamortized Loss on Reacquired Debt	16,453	15,485
10	190	Accumulated Deferred Income Tax	93,377	95,185
11		Total Deferred Debits	<u>611,833</u>	<u>736,822</u>
12		Total Assets and Other Debits	<u>4,400,624</u>	<u>4,772,675</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 12/31/17

Prior Year Ended 12/31/16

Historical Years Ended 12/31/14 - 12/31/15

Witness: J. J. Hodnett

COMPANY: GULF POWER COMPANY

DOCKET NO.: 160186-EI

(000s)

(1) Line No.	(2) Account No.	(3) Account Name	(4) 2014	(5) 2015
1		Proprietary Capital		
2	201	Common Stock Issued	(479,214)	(501,522)
3	204	Preferred Stock Issued	(150,000)	(150,000)
4	211	Miscellaneous Paid-In Capital	(555,787)	(562,751)
5	214	Capital Stock Expense	3,496	3,496
6	216	Unappropriated Retained Earnings	(253,017)	(268,786)
7	219	Accumulated Other Comprehensive Income	923	527
8		Total Proprietary Capital	<u>(1,433,599)</u>	<u>(1,479,036)</u>
9		Long Term Debt		
10	222	Reaquired Bonds	6,000	0
11	224	Other Long Term Debt	(1,300,422)	(1,360,493)
12	226	Unamortized Premium on Long Term Debt	8,166	9,015
13		Total Long Term Debt	<u>(1,286,256)</u>	<u>(1,351,478)</u>
14				
15		Other Non-Current Liabilities		
16	228	Miscellaneous Operating Provisions	(182,790)	(253,769)
17	229	Prov for Rate Refunds	(49)	(234)
18	230	Asset Retirement Obligations	(16,462)	(58,060)
19		Total Other Non-Current Liabilities	<u>(199,301)</u>	<u>(312,063)</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 12/31/17

Prior Year Ended 12/31/16

Historical Years Ended 12/31/14 - 12/31/15

COMPANY: GULF POWER COMPANY

Witness: J. J. Hodnett

DOCKET NO.: 160186-EI

(000s)

(1) Line No.	(2) Account No.	(3) Account Name	(4) 2014	(5) 2015
1		Current and Accrued Liabilities		
2	231	Notes Payable	0	(9,231)
3	232	Accounts Payable	(49,877)	(44,918)
4	233	Notes Payable to Associated Companies	(86,179)	(100,537)
5	234	Accounts Payable to Associated Companies	(79,909)	(73,075)
6	235	Customer Deposits	(34,834)	(35,612)
7	236	Taxes Accrued	(17,482)	(7,628)
8	237	Interest Accrued	(13,964)	(14,923)
9	238	Dividends Declared	(21,205)	(22,276)
10	241	Tax Collections Payable	590	(687)
11	242	Miscellaneous Current and Accrued Liabilities	(27,767)	(31,251)
12	244	Derivative Instrument Liabilities	(6)	(3)
13	245	Derivative Instrument Liabilities - Hedges	(21,746)	(88,134)
14		Total Current and Accrued Liabilities	<u>(352,379)</u>	<u>(428,275)</u>
15		Deferred Credits		
16	253	Other Deferred Credits	(246,472)	(241,500)
17	254	Regulatory Liabilities	(38,186)	(21,436)
18	255	Accumulated Deferred Investment Tax Credits	(3,419)	(2,432)
19	281	Accumulated Deferred Income Taxes	(169,139)	(175,088)
20	282	Accumulated Deferred Income Taxes	(596,365)	(681,497)
21	283	Accumulated Deferred Income Taxes	(75,508)	(79,871)
22		Total Deferred Credits	<u>(1,129,089)</u>	<u>(1,201,824)</u>
23		Total Liabilities and Capital	<u>(4,400,624)</u>	<u>(4,772,676)</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 12/31/17
 Prior Year Ended 12/31/16
 Historical Year Ended 12/31/15
 Witness: S. D. Ritenour

Company: GULF POWER COMPANY

Docket No.: 160186-EI

(1) Line No.	(2) Account Number	(3) Account Name	(4) Test Year Ended 12/31/17 (\$000s)	(5) Prior Year Ended 12/31/16 (\$000s)	(6) Difference (4) - (5) (\$000s)	(7) Percent Change (6) / (5)	(8) Reason(s) For Change
1 2 3	106	Plant in Service Unclassified	-	35,902	(35,902)	-100.00%	Gulf does not forecast unclassified property. This decrease is a function of the December 2015 actual balance included in the 13-month average of the prior year.
4 5 6	107	Construction Work in Progress	70,587	54,904	15,683	28.56%	The increase is primarily driven by two major environmental projects, construction of the gypsum storage cell and dry bottom ash hoppers for Units 4-7 at Plant Crist.
7 8	111	Accum Prov for Amortization	(40,511)	(36,652)	(3,859)	-10.53%	The increase is primarily driven by amortization of integrated financial and supply chain software implemented in 2010.
9 10 11 12	131	Cash	6,367	9,790	(3,423)	-34.96%	The projected balance was based on an average of normalized balances from the previous twenty-four months. This decrease is a function of the December 2015 actual balance included in the 13-month average of the prior year.
13 14 15 16 17	146	Accounts Receivable from Assoc Companies	11,610	7,106	4,504	63.38%	The increase is primarily driven by higher projected purchased power energy costs for energy sold through the Intercompany Interchange Contract. Higher projected costs are a result of the mix of fuel sources, the unit cost of fuel and the availability of generating units.
18 19	151	Fuel Stock	69,212	82,506	(13,294)	-16.11%	The decrease in total fuel inventory value from 2017 to 2016 is due to a reduction in the quantity and price per unit of coal held in inventory.
20 21 22 23	165	Prepayments	6,699	24,369	(17,670)	-72.51%	The majority of the decrease is due to an decrease in the prepaid Long Term Service Agreement on Smith Unit 3. The Smith Unit 3 outage is projected for the third quarter of 2016. The balance associated with the outage will become zero.
24		Totals may not add due to rounding.					

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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 12/31/17
 Prior Year Ended 12/31/16
 Historical Year Ended 12/31/15
 Witness: S. D. Ritenour

Company: GULF POWER COMPANY

Docket No.: 160186-EI

(1) Line No.	(2) Account Number	(3) Account Name	(4) Test Year Ended 12/31/17 (\$000s)	(5) Prior Year Ended 12/31/16 (\$000s)	(6) Difference (4) - (5) (\$000s)	(7) Percent Change (6) / (5)	(8) Reason(s) For Change
1	236	Taxes Accrued	(38,526)	(26,809)	(11,717)	43.71%	Accrued taxes are a function of pre-tax income and book-to-tax differences, which can drive taxable income up or down, and result in either a tax receivable or payable balance. As shown on MFR B-3, a tax receivable balance is shown for the months of December 2015 through February 2016; thereafter the balance is a tax payable. This is the primary reason for the increase in the 13-month average taxes accrued account.
2							
3							
4							
5							
6							
7							
8	237	Interest Accrued	(25,118)	(17,276)	(7,842)	45.39%	Interest accrued, which includes interest accrued on customer deposits, is based on the interest rate and interest payment dates of embedded debt issuances which gives rise to variations from period to period.
9							
10							
11							
12	254	Regulatory Liabilities	(14,249)	(25,880)	11,631	-44.94%	The primary reason for the decrease in regulatory liabilities is the clause over-recoveries. Gulf projects the December 2015 clause over-recovery actual balances to be zero by December 2016, thus causing a reduction between the 13-month average of the prior year and test year.
13							
14							
15							
16							
17		Totals may not add due to rounding.					

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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 12/31/17 Prior Year Ended 12/31/16 Historical Year Ended 12/31/15

COMPANY: GULF POWER COMPANY

Witness: M. T. O'Sheasy

DOCKET NO.: 160186-EI

(1) Line No.	(2) Description	(\$000s)				(7) Jurisdictional Separation Factor
		(3) Total Adjusted Utility	(4) Unit Power Sales	(5) Total Adjusted Utility Net of UPS	(6) Jurisdictional Amount	
1	ELECTRIC PLANT IN SERVICE					
2	PRODUCTION	1,430,220	93,751	1,336,469	1,299,100	0.9720390
3	TRANSMISSION					
4	Land and Land Rights	21,437	0	21,437	20,851	0.9726641
5	Structures and Improvements	23,875	0	23,875	23,371	0.9788901
6	Station Equipment	250,901	1,550	249,351	243,660	0.9771768
7	Towers and Fixtures	42,109	0	42,109	40,932	0.9720394
8	Poles and Fixtures	238,825	0	238,825	232,146	0.9720394
9	Overhead Conductors and Devices	126,154	0	126,154	122,627	0.9720394
10	Underground Conductors and Devices	14,402	0	14,402	13,999	0.9720394
11	Roads and Trails	236	0	236	229	0.9720394
12	Total Transmission	717,938	1,550	716,388	697,815	0.9740741
13	DISTRIBUTION					
14	Land and Land Rights	3,137	0	3,137	3,063	0.9764106
15	Structures and Improvements	25,825	0	25,825	25,226	0.9768054
16	Station Equipment	214,784	0	214,784	210,928	0.9820471
17	Poles and Fixtures	143,086	0	143,086	143,086	1.0000000
18	Overhead Conductors and Devices	157,248	0	157,248	157,248	1.0000000
19	Underground Conduits	1,160	0	1,160	1,160	1.0000000
20	Underground Conductors and Devices	162,816	0	162,816	162,816	1.0000000
21	Line Transformers	290,864	0	290,864	290,864	1.0000000
22	Services	121,887	0	121,887	121,887	1.0000000
23	Meters	63,675	0	63,675	63,554	0.9980997
24	Street Lighting	79,692	0	79,692	79,692	1.0000000
25	Total Distribution	1,264,174	0	1,264,174	1,259,524	0.9963217
26	GENERAL PLANT	205,892	1,339	204,553	201,302	0.9841068
27	TOTAL ELECTRIC GROSS PLANT	3,618,224	96,640	3,521,584	3,457,741	0.9818709
28	TOTALS MAY NOT ADD DUE TO ROUNDING					

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 12/31/17 Prior Year Ended 12/31/16 Historical Year Ended 12/31/15

COMPANY: GULF POWER COMPANY

Witness: M. T. O'Sheasy

DOCKET NO.: 160186-EI

(1) Line No.	(2) Description	(\$000s)				(7) Jurisdictional Separation Factor
		(3) Total Adjusted Utility	(4) Unit Power Sales	(5) Total Adjusted Utility Net of UPS	(6) Jurisdictional Amount	
1	ACCUMULATED DEPRECIATION					
2	PRODUCTION	673,491	34,321	639,170	621,298	0.9720387
3	TRANSMISSION					
4	Land and Land Rights	7,407	0	7,407	7,200	0.9720535
5	Structures and Improvements	4,703	0	4,703	4,604	0.9789496
6	Station Equipment	36,503	638	35,865	35,046	0.9771644
7	Towers and Fixtures	25,151	0	25,151	24,448	0.9720394
8	Poles and Fixtures	34,344	0	34,344	33,384	0.9720394
9	Overhead Conductors and Devices	29,350	0	29,350	28,529	0.9720394
10	Underground Conductors and Devices	8,515	0	8,515	8,277	0.9720394
11	Roads and Trails	54	0	54	52	0.9720394
12	Total Transmission	146,027	638	145,389	141,540	0.9735262
13	DISTRIBUTION					
14	Land and Land Rights	40	0	40	39	0.9750000
15	Structures and Improvements	8,527	0	8,527	8,329	0.9767796
16	Station Equipment	51,109	0	51,109	50,191	0.9820384
17	Poles and Fixtures	82,304	0	82,304	82,304	1.0000000
18	Overhead Conductors and Devices	53,642	0	53,642	53,642	1.0000000
19	Underground Conduits	809	0	809	809	1.0000000
20	Underground Conductors and Devices	65,345	0	65,345	65,345	1.0000000
21	Line Transformers	107,687	0	107,687	107,687	1.0000000
22	Services	60,041	0	60,041	60,041	1.0000000
23	Meters	27,614	0	27,614	27,580	0.9987687
24	Street Lighting	42,143	0	42,143	42,143	1.0000000
25	Total Distribution	499,263	0	499,263	498,110	0.9976906
26	GENERAL PLANT	91,372	534	90,838	89,394	0.9841036
27	TOTAL ELEC. ACCUM. DEPRECIATION	1,410,153	35,493	1,374,660	1,350,342	0.9823098
28	TOTALS MAY NOT ADD DUE TO ROUNDING					

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 12/31/17 Prior Year Ended 12/31/16 Historical Year Ended 12/31/15

COMPANY: GULF POWER COMPANY

Witness: M. T. O'Sheasy

DOCKET NO.: 160186-EI

(1) Line No.	(2) Description	(\$000s)				(7) Jurisdictional Separation Factor
		(3) Total Adjusted Utility	(4) Unit Power Sales	(5) Total Adjusted Utility Net of UPS	(6) Jurisdictional Amount	
1	NET PLANT IN SERVICE	2,208,071	61,147	2,146,924	2,107,399	0.9815899
2	CWIP - NON-INTEREST BEARING					
3	Production	17,118	1,425	15,693	15,254	0.9720257
4	Transmission	13,953	0	13,953	13,591	0.9740558
5	Distribution	11,360	0	11,360	11,318	0.9963028
6	TOTAL CWIP - NON-INTEREST BEARING	42,431	1,425	41,006	40,163	0.9794420
7	PLANT HELD FOR FUTURE USE	14,757	0	14,757	14,345	0.9720810
8	UNAMOR. PLANT ACQUISITION ADJ.	1,137	273	864	839	0.9710648
9	WORKING CAPITAL					
10	Net Current Assets and Liabilities	(17,554)	(113)	(17,441)	(17,139)	0.9826845
11	Fuel Stock	69,213	1,784	67,429	65,490	0.9712438
12	Other Materials & Supplies	55,176	566	54,610	53,685	0.9830617
13	Prepayments	6,699	54	6,645	6,524	0.9817908
14	Other Investments	165,929	0	165,929	163,291	0.9841016
15	Preliminary Survey and Investigation Charges	9,863	0	9,863	9,587	0.9720166
16	Unamortized Rate Case Expense	0	0	0	0	0.0000000
17	Environmental Cleanup	40,684	263	40,421	39,722	0.9827070
18	Injuries & Damages Reserve	(193)	-	(193)	(190)	0.9844560
19	Property Insurance Reserve	(20,453)	(566)	(19,887)	(19,521)	0.9815960
20	Post-Retirement Benefits Reserve	(85,998)	0	(85,998)	(84,631)	0.9841043
21	Cable Attachments	(817)	(5)	(812)	(798)	0.9827586
22	Other Deferred Credits & Debits	(22,332)	(144)	(22,188)	(21,805)	0.9827384
23	Plant Smith	40,320	-	40,320	39,193	0.9720486
24	Plant Scholz Inventory	533	-	533	518	0.9718574
25	Transmission Settlement Deferred Earnings	22,837	-	22,837	22,245	0.9740772
26	TOTAL WORKING CAPITAL	263,907	1,839	262,068	256,171	0.9774982
27	TOTAL ADJUSTED RATE BASE	2,530,303	64,684	2,465,619	2,418,917	0.9810587
28	TOTALS MAY NOT ADD DUE TO ROUNDING					

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 12/31/17
 Prior Year Ended 12/31/16
 Historical Year Ended 12/31/15
 Witness: S. D. Ritenour

COMPANY: GULF POWER COMPANY

DOCKET NO.: 160186-EI

(\$000s)

(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 Plant - Depreciable</u>							
2		Crist Plant	3.5	1,551,931	20,684	(6,332)	0	1,566,283	1,560,766
3		Scholz Plant	4.1	8,895	0	0	0	8,895	8,895
4		Daniel Plant	2.8	645,442	7,174	(191)	0	652,425	648,691
5	310.2	Daniel Easements	1.4	77	0	0	0	77	77
6	311	Daniel Railroad Track	1.5	2,828	50	(1)	0	2,877	2,851
7		Scherer Plant	2.0	381,200	16,644	(578)	0	397,266	389,615
8	317	ARO	N/A	36,794	0	0	0	36,794	36,794
9		Total Steam Plant - Depreciable		2,627,167	44,552	(7,102)	0	2,664,617	2,647,689
10		<u>Steam Plant - Amortizable</u>							
11	312	Base Coal	N/A	250	0	0	0	250	250
12	316	Prod. Plt. Furn. & Equip. - 5-Yr.	N/A	69	20	(32)	0	57	51
13	316	Prod. Plt. Furn. & Equip. - 7-Yr.	N/A	6,726	317	(187)	0	6,856	6,712
14		Daniel Cooling Lake	N/A	8,954	0	0	0	8,954	8,954
15		Total Steam Plant - Amortizable		16,000	337	(219)	0	16,117	15,967
16		Total Steam Plant		2,643,167	44,889	(7,321)	0	2,680,734	2,663,656
17		<u>Other Production Plant</u>							
18		Pace Plant	5.3	11,496	286	(36)	0	11,746	11,531
19		Perdido Landfill	5.0	8,239	120	0	0	8,359	8,299
20		Smith CT	3.6	12,137	214	(27)	0	12,324	12,163
21		Smith CC	2.8	292,430	11,706	(837)	0	303,298	293,670
22	347	ARO	N/A	49,601	0	0	0	49,601	49,601
23		Total Other Production Plant		373,903	12,326	(900)	0	385,329	375,264

Totals may not add due to rounding.

55

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 12/31/17
 Prior Year Ended 12/31/16
 Historical Year Ended 12/31/15
 Witness: S. D. Ritenour

COMPANY: GULF POWER COMPANY

DOCKET NO.: 160186-EI

(\$000s)

(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>Transmission Plant</u>							
2	350.2	Easements	1.6	12,655	1,041	0	0	13,696	12,735
3	352	Structures & Improvements	2.0	24,143	0	0	0	24,143	24,143
4	353	Station Equipment	2.3	250,322	5,323	0	0	255,644	254,135
5	354	Towers & Fixtures	2.3	42,290	0	0	0	42,290	42,290
6	355	Poles & Fixtures	3.6	230,339	10,125	0	0	240,464	235,839
7	356	Overhead Conductors & Devices	2.5	123,801	4,291	0	0	128,093	126,740
8	358	Underground Conductors & Devices	2.1	14,402	0	0	0	14,402	14,402
9	359	Roads & Trails	2.0	236	0	0	0	236	236
10	359.1	ARO	N/A	7	0	0	0	7	7
11		Total Transmission Plant		698,195	20,780	0	0	718,975	710,528
12		<u>Distribution Plant</u>							
13	360.2	Easements	1.8	204	0	0	0	204	204
14	361	Structures & Improvements	2.2	26,413	0	0	0	26,413	26,413
15	362	Station Equipment	2.2	213,072	3,475	0	0	216,547	215,270
16	364	Poles, Towers & Fixtures	5.0	140,465	5,968	(780)	0	145,653	143,086
17	365	Overhead Conductors & Devices	3.1	153,062	10,599	(1,790)	0	161,871	157,248
18	366	Underground Conduit	1.3	1,160	0	0	0	1,160	1,160
19	367	Underground Conductors & Devices	3.3	158,146	10,302	(823)	0	167,625	162,816
20	368	Line Transformers	4.0	282,437	20,210	(3,323)	0	299,324	290,864
21	369.1	Services-Overhead	3.8	61,968	1,840	(60)	0	63,748	62,887
22	369.2	Services-Underground	2.6	57,120	3,953	(130)	0	60,943	59,000
23	370	Meter	2.7	36,568	3,303	(200)	0	39,670	38,138
24	370	Meters - AMI Equipment	6.7	41,795	0	0	0	41,795	41,795
25	370	Meters - Non FPSC Segregated	N/A	502	0	0	0	502	502
26	373	Street Lighting & Signal Systems	5.0	75,546	9,071	(1,007)	0	83,611	79,692
27	374	ARO	N/A	42	0	0	0	42	42
28		Total Distribution Plant		1,248,498	68,721	(8,112)	0	1,309,107	1,279,116

Totals may not add due to rounding.

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 12/31/17 Prior Year Ended 12/31/16 Historical Year Ended 12/31/15

Witness: S. D. Ritenour

COMPANY: GULF POWER COMPANY

DOCKET NO.: 160186-EI

(\$000s)									
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Line No.	Account/ Sub-account Number	Account/ Sub-account Title	Depreciation Rate	Plant Balance Beg. Of Year	Total Plant Added	Total Plant Retired	Adjustments or Transfers	Plant Balance End of Year	13-Month Average
1		<u>General Plant - Depreciable</u>							
2	390	Structures & Improvements	2.3	84,247	13,761	(150)	0	97,858	89,259
3	392.1	Automobiles	12.1	30	0	0	0	30	30
4	392.2	Light Trucks	9.3	7,519	865	(618)	0	7,766	7,818
5	392.3	Heavy Trucks	7.9	24,528	2,355	(1,682)	0	25,201	25,341
6	392.4	Trailers	4.8	1,321	140	(100)	0	1,361	1,369
7	396	Power Operated Equipment	4.7	932	0	0	0	932	932
8	397	Communications Equipment	6.3	24,528	13,727	(25)	0	38,230	31,214
9	399.1	ARO	N/A	195	0	0	0	195	195
10		Total General Plant - Depreciable		143,301	30,848	(2,575)	0	171,574	156,159
11		<u>General Plant - Amortizable</u>							
12	391	Office Furn. & Equip. - 5-Yr.	N/A	3,878	141	0	0	4,020	3,966
13	391	Office Furn. & Equip. - 7-Yr.	N/A	3,718	287	(439)	0	3,566	3,472
14	392	Transport.-Marine & Other - 5-Yr.	N/A	28	0	0	0	28	28
15	393	Stores Equipment - 7 Yr.	N/A	1,442	183	0	0	1,625	1,544
16	394	Tools, Shop & Garage Equip. - 7 Yr.	N/A	4,130	467	(171)	0	4,426	4,206
17	395	Laboratory Equipment - 7 Yr.	N/A	3,566	918	(397)	0	4,087	3,607
18	397	Communications Equipment - 7 Yr.	N/A	5,624	0	(414)	0	5,211	5,242
19	398	Miscellaneous Equipment - 7 Yr.	N/A	3,676	862	(530)	0	4,008	3,772
20	301-303	Intangible Plant	N/A	17,703	1,188	0	0	18,891	17,940
21		Total General Plant - Amortizable		43,767	4,047	(1,951)	0	45,862	43,779
22		Total General Plant		187,068	34,895	(4,526)	0	217,436	199,938
23		<u>Non-Depreciable Plant</u>							
24	310	Steam Land	N/A	11,112	46	0	0	11,158	11,131
25	340	Other Production Land	N/A	2,413	0	0	0	2,413	2,413
26	350	Transmission Land	N/A	8,654	0	0	0	8,654	8,654
27	360	Distribution Land	N/A	2,933	0	0	0	2,933	2,933
28	389	General Plant Land	N/A	11,601	0	0	0	11,601	11,601
29		Total Non-Depreciable Plant		36,713	46	0	0	36,759	36,732
30		Total		5,187,542	181,655	(20,859)	0	5,348,338	5,265,235

Totals may not add due to rounding.

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 12/31/17 Prior Year Ended 12/31/16 Historical Year Ended 12/31/15

Witness: S. D. Ritenour

COMPANY: GULF POWER COMPANY

DOCKET NO.: 160186-EI

(\$000s)

(1) Line No.	(2) Account/ Sub-account Number	(3) Account/ Sub-account Title	(4) 2016 December	(5) 2017 January	(6) 2017 February	(7) 2017 March	(8) 2017 April	(9) 2017 May	(10) 2017 June
1		<u>Steam Plant - Depreciable</u>							
2		Crist Plant	1,551,931	1,554,837	1,554,615	1,561,506	1,561,740	1,562,268	1,562,749
3		Scholz Plant	8,895	8,895	8,895	8,895	8,895	8,895	8,895
4		Daniel Plant	645,442	645,502	645,562	647,141	648,121	649,268	649,520
5	310.2	Daniel Easements	77	77	77	77	77	77	77
6	311	Daniel Railroad Track	2,828	2,828	2,829	2,840	2,847	2,855	2,857
7		Scherer Plant	381,200	381,227	381,323	381,420	383,841	391,867	393,581
8	317	ARO	36,794	36,794	36,794	36,794	36,794	36,794	36,794
9		Total Steam Plant - Depreciable	2,627,167	2,630,160	2,630,096	2,638,673	2,642,315	2,652,024	2,654,473
10		<u>Steam Plant - Amortizable</u>							
11	312	Base Coal	250	250	250	250	250	250	250
12	316	Prod. Plt. Furn. & Equip. - 5-Yr.	69	41	43	44	46	48	49
13	316	Prod. Plt. Furn. & Equip. - 7-Yr.	6,726	6,565	6,592	6,618	6,645	6,671	6,697
14		Daniel Cooling Lake	8,954	8,954	8,954	8,954	8,954	8,954	8,954
15		Total Steam Plant - Amortizable	16,000	15,811	15,839	15,867	15,895	15,923	15,951
16		Total Steam Plant	2,643,167	2,645,971	2,645,934	2,654,540	2,658,210	2,667,947	2,670,424
17		<u>Other Production Plant</u>							
18		Pace Plant	11,496	11,498	11,500	11,502	11,505	11,507	11,509
19		Perdido Landfill	8,239	8,249	8,259	8,269	8,279	8,289	8,299
20		Smith CT	12,137	12,138	12,140	12,141	12,143	12,145	12,146
21		Smith CC	292,430	292,488	292,547	292,606	292,664	292,723	292,782
22	347	ARO	49,601	49,601	49,601	49,601	49,601	49,601	49,601
23		Total Other Production Plant	373,903	373,975	374,048	374,120	374,192	374,265	374,337

Totals may not add due to rounding.

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 12/31/17 Prior Year Ended 12/31/16 Historical Year Ended 12/31/15

Witness: S. D. Ritenour

COMPANY: GULF POWER COMPANY

DOCKET NO.: 160186-EI

(\$000s)

(1) Line No.	(2) Account/ Sub-account Number	(3) Account/ Sub-account Title	(4) 2017 July	(5) 2017 August	(6) 2017 September	(7) 2017 October	(8) 2017 November	(9) 2017 December	(10) 13-Month Average
1		<u>Steam Plant - Depreciable</u>							
2		Crist Plant	1,562,734	1,562,718	1,562,702	1,562,568	1,563,310	1,566,283	1,560,766
3		Scholz Plant	8,895	8,895	8,895	8,895	8,895	8,895	8,895
4		Daniel Plant	649,584	649,647	649,808	650,341	650,628	652,425	648,691
5	310.2	Daniel Easements	77	77	77	77	77	77	77
6	311	Daniel Railroad Track	2,857	2,857	2,859	2,862	2,864	2,877	2,851
7		Scherer Plant	393,608	393,625	395,020	395,266	395,749	397,266	389,615
8	317	ARO	36,794	36,794	36,794	36,794	36,794	36,794	36,794
9		Total Steam Plant - Depreciable	2,654,548	2,654,614	2,656,155	2,656,803	2,658,318	2,664,617	2,647,689
10		<u>Steam Plant - Amortizable</u>							
11	312	Base Coal	250	250	250	250	250	250	250
12	316	Prod. Plt. Furn. & Equip. - 5-Yr.	51	52	54	56	57	57	51
13	316	Prod. Plt. Furn. & Equip. - 7-Yr.	6,724	6,750	6,777	6,803	6,829	6,856	6,712
14		Daniel Cooling Lake	8,954	8,954	8,954	8,954	8,954	8,954	8,954
15		Total Steam Plant - Amortizable	15,979	16,007	16,035	16,063	16,091	16,117	15,967
16		Total Steam Plant	2,670,528	2,670,620	2,672,190	2,672,866	2,674,408	2,680,734	2,663,656
17		<u>Other Production Plant</u>							
18		Pace Plant	11,511	11,526	11,532	11,534	11,536	11,746	11,531
19		Perdido Landfill	8,309	8,319	8,329	8,339	8,349	8,359	8,299
20		Smith CT	12,148	12,159	12,163	12,165	12,167	12,324	12,163
21		Smith CC	292,840	293,177	293,328	293,387	293,445	303,298	293,670
22	347	ARO	49,601	49,601	49,601	49,601	49,601	49,601	49,601
23		Total Other Production Plant	374,409	374,781	374,954	375,026	375,098	385,329	375,264

Totals may not add due to rounding.

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 12/31/17

Prior Year Ended 12/31/16

Historical Year Ended 12/31/15

Witness: S. D. Ritenour

COMPANY: GULF POWER COMPANY

DOCKET NO.: 160186-EI

(\$000s)

(1) Line No.	(2) Account/ Sub-account Number	(3) Account/ Sub-account Title	(4) 2016 December	(5) 2017 January	(6) 2017 February	(7) 2017 March	(8) 2017 April	(9) 2017 May	(10) 2017 June
1		<u>Transmission Plant</u>							
2	350.2	Easements	12,655	12,655	12,655	12,655	12,655	12,655	12,655
3	352	Structures & Improvements	24,143	24,143	24,143	24,143	24,143	24,143	24,143
4	353	Station Equipment	250,322	250,400	253,874	254,106	254,234	254,312	254,710
5	354	Towers & Fixtures	42,290	42,290	42,290	42,290	42,290	42,290	42,290
6	355	Poles & Fixtures	230,339	230,839	231,439	232,109	232,888	235,298	237,474
7	356	Overhead Conductors & Devices	123,801	123,826	125,034	125,084	125,134	128,093	128,093
8	358	Underground Conductors & Devices	14,402	14,402	14,402	14,402	14,402	14,402	14,402
9	359	Roads & Trails	236	236	236	236	236	236	236
10	359.1	ARO	7	7	7	7	7	7	7
11		Total Transmission Plant	698,195	698,798	704,079	705,031	705,989	711,436	714,010
12		<u>Distribution Plant</u>							
13	360.2	Easements	204	204	204	204	204	204	204
14	361	Structures & Improvements	26,413	26,413	26,413	26,413	26,413	26,413	26,413
15	362	Station Equipment	213,072	213,356	213,655	214,211	214,309	215,996	216,034
16	364	Poles, Towers & Fixtures	140,465	140,892	141,275	141,626	141,923	142,833	143,208
17	365	Overhead Conductors & Devices	153,062	153,685	154,310	155,069	155,659	156,419	157,063
18	366	Underground Conduit	1,160	1,160	1,160	1,160	1,160	1,160	1,160
19	367	Underground Conductors & Devices	158,146	158,727	159,540	160,469	161,103	162,222	162,946
20	368	Line Transformers	282,437	283,653	284,939	286,284	287,502	289,076	290,692
21	369.1	Services-Overhead	61,968	62,130	62,293	62,471	62,621	62,742	62,905
22	369.2	Services-Underground	57,120	57,337	57,680	58,006	58,317	58,649	58,998
23	370	Meter	36,568	36,728	36,986	37,280	37,602	37,923	38,211
24	370	Meters - AMI Equipment	41,795	41,795	41,795	41,795	41,795	41,795	41,795
25	370	Meters - Non FPSC Segregated	502	502	502	502	502	502	502
26	373	Street Lighting & Signal Systems	75,546	76,187	76,641	77,611	78,225	78,784	79,944
27	374	ARO	42	42	42	42	42	42	42
28		Total Distribution Plant	1,248,498	1,252,811	1,257,434	1,263,142	1,267,377	1,274,761	1,280,117

Totals may not add due to rounding.

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 12/31/17 Prior Year Ended 12/31/16 Historical Year Ended 12/31/15

Witness: S. D. Ritenour

COMPANY: GULF POWER COMPANY

DOCKET NO.: 160186-EI

(\$000s)

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Line No.	Account/ Sub-account Number	Account/ Sub-account Title	2017 July	2017 August	2017 September	2017 October	2017 November	2017 December	13-Month Average
1		<u>Transmission Plant</u>							
2	350.2	Easements	12,655	12,655	12,655	12,655	12,655	13,696	12,735
3	352	Structures & Improvements	24,143	24,143	24,143	24,143	24,143	24,143	24,143
4	353	Station Equipment	254,893	255,036	255,250	255,418	255,561	255,644	254,135
5	354	Towers & Fixtures	42,290	42,290	42,290	42,290	42,290	42,290	42,290
6	355	Poles & Fixtures	237,984	238,484	239,014	239,514	240,064	240,464	235,839
7	356	Overhead Conductors & Devices	128,093	128,093	128,093	128,093	128,093	128,093	126,740
8	358	Underground Conductors & Devices	14,402	14,402	14,402	14,402	14,402	14,402	14,402
9	359	Roads & Trails	236	236	236	236	236	236	236
10	359.1	ARO	7	7	7	7	7	7	7
11		Total Transmission Plant	714,703	715,346	716,089	716,757	717,451	718,975	710,528
12		<u>Distribution Plant</u>							
13	360.2	Easements	204	204	204	204	204	204	204
14	361	Structures & Improvements	26,413	26,413	26,413	26,413	26,413	26,413	26,413
15	362	Station Equipment	216,086	216,203	216,235	216,379	216,428	216,547	215,270
16	364	Poles, Towers & Fixtures	143,610	144,049	144,463	144,842	145,281	145,653	143,086
17	365	Overhead Conductors & Devices	157,772	158,564	159,399	160,210	161,141	161,871	157,248
18	366	Underground Conduit	1,160	1,160	1,160	1,160	1,160	1,160	1,160
19	367	Underground Conductors & Devices	163,701	164,363	165,180	165,953	166,631	167,625	162,816
20	368	Line Transformers	292,217	294,007	295,600	297,067	298,433	299,324	290,864
21	369.1	Services-Overhead	63,033	63,211	63,340	63,465	63,606	63,748	62,887
22	369.2	Services-Underground	59,361	59,700	59,971	60,303	60,616	60,943	59,000
23	370	Meter	38,426	38,717	39,052	39,209	39,418	39,670	38,138
24	370	Meters - AMI Equipment	41,795	41,795	41,795	41,795	41,795	41,795	41,795
25	370	Meters - Non FPSC Segregated	502	502	502	502	502	502	502
26	373	Street Lighting & Signal Systems	80,895	81,213	81,878	82,438	83,017	83,611	79,692
27	374	ARO	42	42	42	42	42	42	42
28		Total Distribution Plant	1,285,215	1,290,142	1,295,234	1,299,982	1,304,685	1,309,107	1,279,116

Totals may not add due to rounding.

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 12/31/17 Prior Year Ended 12/31/16 Historical Year Ended 12/31/15

Witness: S. D. Ritenour

COMPANY: GULF POWER COMPANY

DOCKET NO.: 160186-EI

(\$000s)

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Line	Account/ Sub-account No. Number	Account/ Sub-account Title	2016 December	2017 January	2017 February	2017 March	2017 April	2017 May	2017 June
1		<u>General Plant - Depreciable</u>							
2	390	Structures & Improvements	84,247	84,322	84,398	84,333	84,408	84,483	92,558
3	392.1	Automobiles	30	30	30	30	30	30	30
4	392.2	Light Trucks	7,519	7,556	7,593	7,661	7,748	7,878	8,007
5	392.3	Heavy Trucks	24,528	24,629	24,730	24,915	25,150	25,504	25,857
6	392.4	Trailers	1,321	1,327	1,333	1,344	1,358	1,379	1,400
7	396	Power Operated Equipment	932	932	932	932	932	932	932
8	397	Communications Equipment	24,528	25,521	26,544	27,790	28,835	29,888	31,175
9	399.1	ARO	195	195	195	195	195	195	195
10		Total General Plant - Depreciable	143,301	144,512	145,754	147,200	148,656	150,287	160,154
11		<u>General Plant - Amortizable</u>							
12	391	Office Furn. & Equip. - 5-Yr.	3,878	3,878	3,945	3,945	3,982	3,982	3,982
13	391	Office Furn. & Equip. - 7-Yr.	3,718	3,304	3,329	3,354	3,379	3,428	3,453
14	392	Transport.-Marine & Other - 5-Yr.	28	28	28	28	28	28	28
15	393	Stores Equipment - 7 Yr.	1,442	1,445	1,452	1,526	1,531	1,536	1,560
16	394	Tools, Shop & Garage Equip. - 7 Yr.	4,130	3,969	3,995	4,124	4,143	4,161	4,210
17	395	Laboratory Equipment - 7 Yr.	3,566	3,194	3,261	3,397	3,445	3,493	3,566
18	397	Communications Equipment - 7 Yr.	5,624	5,211	5,211	5,211	5,211	5,211	5,211
19	398	Miscellaneous Equipment - 7 Yr.	3,676	3,146	3,146	3,741	3,741	3,741	3,900
20	301-303	Intangible Plant	17,703	17,738	17,772	17,806	17,841	17,875	17,910
21		Total General Plant - Amortizable	43,767	41,912	42,138	43,132	43,301	43,456	43,820
22		Total General Plant	187,068	186,424	187,892	190,332	191,957	193,743	203,974
23		<u>Non-Depreciable Plant</u>							
24	310	Steam Land	11,112	11,112	11,112	11,112	11,112	11,135	11,135
25	340	Other Production Land	2,413	2,413	2,413	2,413	2,413	2,413	2,413
26	350	Transmission Land	8,654	8,654	8,654	8,654	8,654	8,654	8,654
27	360	Distribution Land	2,933	2,933	2,933	2,933	2,933	2,933	2,933
28	389	General Plant Land	11,601	11,601	11,601	11,601	11,601	11,601	11,601
29		Total Non-Depreciable Plant	36,713	36,713	36,713	36,713	36,713	36,736	36,736
30		Total	5,187,542	5,194,693	5,206,100	5,223,877	5,234,437	5,258,886	5,279,596

Totals may not add due to rounding.

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 12/31/17

Prior Year Ended 12/31/16

Historical Year Ended 12/31/15

Witness: S. D. Ritenour

COMPANY: GULF POWER COMPANY

DOCKET NO.: 160186-EI

(\$000s)

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Line No.	Account/ Sub-account Number	Account/ Sub-account Title	2017 July	2017 August	2017 September	2017 October	2017 November	2017 December	13-Month Average
1		<u>General Plant - Depreciable</u>							
2	390	Structures & Improvements	92,633	92,708	92,783	92,808	92,833	97,858	89,259
3	392.1	Automobiles	30	30	30	30	30	30	30
4	392.2	Light Trucks	8,084	8,099	7,992	7,886	7,842	7,766	7,818
5	392.3	Heavy Trucks	26,066	26,106	25,817	25,527	25,406	25,201	25,341
6	392.4	Trailers	1,412	1,414	1,397	1,380	1,373	1,361	1,369
7	396	Power Operated Equipment	932	932	932	932	932	932	932
8	397	Communications Equipment	32,284	33,425	34,748	35,857	36,961	38,230	31,214
9	399.1	ARO	195	195	195	195	195	195	195
10		Total General Plant - Depreciable	161,635	162,910	163,895	164,616	165,572	171,574	156,159
11		<u>General Plant - Amortizable</u>							
12	391	Office Furn. & Equip. - 5-Yr.	3,982	3,982	3,982	3,982	4,020	4,020	3,966
13	391	Office Furn. & Equip. - 7-Yr.	3,478	3,503	3,528	3,543	3,556	3,566	3,472
14	392	Transport.-Marine & Other - 5-Yr.	28	28	28	28	28	28	28
15	393	Stores Equipment - 7 Yr.	1,568	1,577	1,592	1,603	1,612	1,625	1,544
16	394	Tools, Shop & Garage Equip. - 7 Yr.	4,232	4,257	4,304	4,345	4,379	4,426	4,206
17	395	Laboratory Equipment - 7 Yr.	3,610	3,663	3,773	3,877	3,966	4,087	3,607
18	397	Communications Equipment - 7 Yr.	5,211	5,211	5,211	5,211	5,211	5,211	5,242
19	398	Miscellaneous Equipment - 7 Yr.	3,940	3,974	4,008	4,008	4,008	4,008	3,772
20	301-303	Intangible Plant	17,919	17,928	17,936	17,945	17,954	18,891	17,940
21		Total General Plant - Amortizable	43,969	44,124	44,364	44,542	44,735	45,862	43,779
22		Total General Plant	205,604	207,034	208,259	209,158	210,307	217,436	199,938
23		<u>Non-Depreciable Plant</u>							
24	310	Steam Land	11,135	11,135	11,135	11,158	11,158	11,158	11,131
25	340	Other Production Land	2,413	2,413	2,413	2,413	2,413	2,413	2,413
26	350	Transmission Land	8,654	8,654	8,654	8,654	8,654	8,654	8,654
27	360	Distribution Land	2,933	2,933	2,933	2,933	2,933	2,933	2,933
28	389	General Plant Land	11,601	11,601	11,601	11,601	11,601	11,601	11,601
29		Total Non-Depreciable Plant	36,736	36,736	36,736	36,759	36,759	36,759	36,732
30		Total	5,287,195	5,294,660	5,303,462	5,310,548	5,318,709	5,348,338	5,265,235

Totals may not add due to rounding.

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 12/31/17

Prior Year Ended 12/31/16

Historical Year Ended 12/31/15

COMPANY: GULF POWER COMPANY

Witness: S. D. Ritenour

DOCKET NO.: 160186-EI

(\$000s)

(1) Line No.	(2) Account/ Sub-account Number	(3) Account/ Sub-account Title	(4) Accumulated Depreciation Dec 2016	(5) Total Depreciation Accrued	(6) Retirements	(7) Net Salvage	(8) Adjustments or Transfers	(9) Accumulated Depreciation Dec 2017	(10) 13-Month Average
1		<u>Steam Plant - Depreciable</u>							
2		Crist Plant	533,115	61,070	(6,332)	(1,930)	0	585,922	559,592
3		Scholz Plant	26,651	800	0	(86)	0	27,366	27,008
4		Daniel Plant	188,345	18,839	(191)	(1,696)	0	205,297	196,653
5	310.2	Daniel Easements	45	1	0	0	0	46	45
6	311	Daniel Railroad Track	1,508	43	(1)	(12)	0	1,538	1,522
7		Scherer Plant	139,672	7,878	(578)	(1,129)	0	145,844	142,954
8	317	ARO	1,755	0	0	0	0	1,755	1,755
9		Total Steam Plant - Depreciable	891,093	88,631	(7,102)	(4,852)	0	967,769	929,530
10		<u>Steam Plant - Amortizable</u>							
11	312	Base Coal	250	0	0	0	0	250	250
12	316	Prod. Plt. Furn. & Equip. - 5-Yr.	49	8	(32)	0	0	25	25
13	316	Prod. Plt. Furn. & Equip. - 7-Yr.	2,977	934	(187)	0	0	3,724	3,271
14		Daniel Cooling Lake	8,954	0	0	0	0	8,954	8,954
15		Total Steam Plant - Amortizable	12,230	942	(219)	0	0	12,953	12,501
16		Total Steam Plant	903,323	89,573	(7,321)	(4,852)	0	980,722	942,031
17		<u>Other Production Plant</u>							
18		Pace Plant	8,846	628	(36)	(11)	0	9,427	9,137
19		Perdido Landfill	1,629	415	0	0	0	2,044	1,836
20		Smith CT	4,676	441	(27)	(8)	0	5,082	4,880
21		Smith CC	1,377	9,994	(837)	(282)	0	10,252	5,833
22	347	ARO	1,837	0	0	0	0	1,837	1,837
23		Total Other Production Plant	18,365	11,477	(900)	(300)	0	28,642	23,523

Totals may not add due to rounding.

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 12/31/17 Prior Year Ended 12/31/16 Historical Year Ended 12/31/15

COMPANY: GULF POWER COMPANY

Witness: S. D. Ritenour

DOCKET NO.: 160186-EI

(\$000s)

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Line No.	Account/ Sub-account Number	Account/ Sub-account Title	Accumulated Depreciation Dec 2016	Total Depreciation Accrued	Retirements	Net Salvage	Adjustments or Transfers	Accumulated Depreciation Dec 2017	13-Month Average
1		<u>Transmission Plant</u>							
2	350.2	Easements	7,311	202	0	0	0	7,513	7,412
3	352	Structures & Improvements	4,394	483	0	0	0	4,877	4,635
4	353	Station Equipment	33,574	5,841	0	0	0	39,415	36,486
5	354	Towers & Fixtures	24,879	973	0	0	0	25,852	25,366
6	355	Poles & Fixtures	28,947	8,476	0	0	0	37,423	33,152
7	356	Overhead Conductors & Devices	27,851	3,166	0	0	0	31,017	29,423
8	358	Underground Conductors & Devices	8,392	302	0	0	0	8,695	8,544
9	359	Roads & Trails	52	5	0	0	0	57	54
10	359.1	ARO	4	0	0	0	0	4	4
11		Total Transmission Plant	135,405	19,449	0	0	0	154,853	145,077
12		<u>Distribution Plant</u>							
13	360.2	Easements	38	4	0	0	0	42	40
14	361	Structures & Improvements	8,308	581	0	0	0	8,889	8,598
15	362	Station Equipment	48,190	4,734	0	0	0	52,924	50,550
16	364	Poles, Towers & Fixtures	79,425	7,144	(780)	(428)	0	85,361	82,375
17	365	Overhead Conductors & Devices	52,069	4,863	(1,790)	(843)	0	54,298	53,253
18	366	Underground Conduit	803	15	0	0	0	818	810
19	367	Underground Conductors & Devices	63,905	5,360	(823)	(338)	0	68,103	66,069
20	368	Line Transformers	104,890	11,606	(3,323)	(852)	0	112,321	108,549
21	369.1	Services-Overhead	38,142	2,387	(60)	(90)	0	40,379	39,252
22	369.2	Services-Underground	20,107	1,530	(130)	(78)	0	21,428	20,758
23	370	Meter	(288)	1,026	(200)	0	0	538	112
24	370	Meters - AMI Equipment	18,330	2,800	0	0	0	21,130	19,730
25	370	Meters - Non FPSC Segregated	869	0	0	0	0	869	869
26	373	Street Lighting & Signal Systems	41,162	3,968	(1,007)	(109)	0	44,015	42,494
27	374	ARO	27	0	0	0	0	27	27
28		Total Distribution Plant	475,975	46,017	(8,112)	(2,738)	0	511,142	493,487

Totals may not add due to rounding.

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 12/31/17 Prior Year Ended 12/31/16 Historical Year Ended 12/31/15

COMPANY: GULF POWER COMPANY

Witness: S. D. Ritenour

DOCKET NO.: 160186-EI

(\$000s)

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Line No.	Account/ Sub-account Number	Account/ Sub-account Title	Accumulated Depreciation Dec 2016	Total Depreciation Accrued	Retirements	Net Salvage	Adjustments or Transfers	Accumulated Depreciation Dec 2017	13-Month Average
1		<u>General Plant - Depreciable</u>							
2	390	Structures & Improvements	31,642	2,036	(150)	(59)	0	33,469	32,493
3	392.1	Automobiles	17	4	0	0	0	20	18
4	392.2	Light Trucks	4,220	727	(618)	110	0	4,440	4,429
5	392.3	Heavy Trucks	13,863	2,003	(1,682)	299	0	14,482	14,443
6	392.4	Trailers	710	66	(100)	18	0	694	718
7	396	Power Operated Equipment	671	44	0	0	0	715	693
8	397	Communications Equipment	9,824	1,930	(25)	(4)	0	11,725	10,713
9	399.1	ARO	131	0	0	0	0	131	131
10		Total General Plant - Depreciable	61,077	6,810	(2,575)	364	0	65,675	63,638
11		<u>General Plant - Amortizable</u>							
12	391	Office Furn. & Equip. - 5-Yr.	2,027	776	0	0	0	2,803	2,415
13	391	Office Furn. & Equip. - 7-Yr.	1,760	468	(439)	0	0	1,789	1,588
14	392	Transport.-Marine & Other - 5-Yr.	16	6	0	0	0	21	19
15	393	Stores Equipment - 7 Yr.	654	206	0	0	0	860	757
16	394	Tools, Shop & Garage Equip. - 7 Yr.	2,428	566	(171)	0	0	2,823	2,553
17	395	Laboratory Equipment - 7 Yr.	1,587	453	(397)	0	0	1,643	1,447
18	397	Communications Equipment - 7 Yr.	3,285	744	(414)	0	0	3,616	3,276
19	398	Miscellaneous Equipment - 7 Yr.	1,679	449	(530)	0	0	1,598	1,414
20	301-303	Intangible Plant	13,277	2,528	0	0	0	15,805	14,541
21		Total General Plant - Amortizable	26,713	6,196	(1,951)	0	0	30,958	28,010
22		Total General Plant	87,790	13,006	(4,526)	364	0	96,633	91,648
23		Total	1,620,858	179,521	(20,859)	(7,527)	0	1,771,993	1,695,765

Totals may not add due to rounding.

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 12/31/17

Prior Year Ended 12/31/16

Historical Year Ended 12/31/15

COMPANY: GULF POWER COMPANY

DOCKET NO.: 160186-EI

(\$000s)

Witness: S. D. Ritenour

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Line No.	Account Sub-account Number	Account Sub-account Title	2016 December	2017 January	2017 February	2017 March	2017 April	2017 May	2017 June
1		<u>Steam Plant - Depreciable</u>							
2		Crist Plant	533,115	537,587	542,018	545,601	550,223	554,914	559,331
3		Scholz Plant	26,651	26,711	26,770	26,830	26,889	26,949	27,008
4		Daniel Plant	188,345	189,905	191,357	191,936	193,273	194,832	196,401
5	310.2	Daniel Easements	45	45	45	45	45	45	45
6	311	Daniel Railroad Track	1,508	1,512	1,515	1,511	1,513	1,517	1,520
7		Scherer Plant	139,672	140,314	140,802	141,291	141,759	142,322	142,871
8	317	ARO	1,755	1,755	1,755	1,755	1,755	1,755	1,755
9		Total Steam Plant - Depreciable	891,093	897,829	904,262	908,969	915,458	922,334	928,932
10		<u>Steam Plant - Amortizable</u>							
11	312	Base Coal	250	250	250	250	250	250	250
12	316	Prod. Plt. Furn. & Equip. - 5-Yr.	49	20	20	21	22	22	23
13	316	Prod. Plt. Furn. & Equip. - 7-Yr.	2,977	2,868	2,946	3,023	3,101	3,179	3,257
14		Daniel Cooling Lake	8,954	8,954	8,954	8,954	8,954	8,954	8,954
15		Total Steam Plant - Amortizable	12,230	12,092	12,170	12,249	12,327	12,406	12,484
16		Total Steam Plant	903,323	909,921	916,433	921,218	927,785	934,740	941,417
17		<u>Other Production Plant</u>							
18		Pace Plant	8,846	8,895	8,943	8,992	9,040	9,089	9,138
19		Perdido Landfill	1,629	1,664	1,698	1,732	1,767	1,801	1,836
20		Smith CT	4,676	4,710	4,744	4,778	4,812	4,846	4,880
21		Smith CC	1,377	2,120	2,863	3,606	4,349	5,092	5,835
22	347	ARO	1,837	1,837	1,837	1,837	1,837	1,837	1,837
23		Total Other Production Plant	18,365	19,225	20,085	20,944	21,805	22,665	23,525

Totals may not add due to rounding.

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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 12/31/17 Prior Year Ended 12/31/16 Historical Year Ended 12/31/15

COMPANY: GULF POWER COMPANY

DOCKET NO.: 160186-EI

(\$000s)

Witness: S. D. Ritenour

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Line No.	Account Sub-account Number	Account Sub-account Title	2017 July	2017 August	2017 September	2017 October	2017 November	2017 December	13-Month Average
1		<u>Steam Plant - Depreciable</u>							
2		Crist Plant	564,107	568,882	573,624	577,957	581,417	585,922	559,592
3		Scholz Plant	27,068	27,128	27,187	27,247	27,306	27,366	27,008
4		Daniel Plant	197,971	199,541	201,061	202,561	204,004	205,297	196,653
5	310.2	Daniel Easements	45	45	46	46	46	46	45
6	311	Daniel Railroad Track	1,524	1,527	1,531	1,534	1,536	1,538	1,522
7		Scherer Plant	143,532	144,059	144,715	145,371	145,847	145,844	142,954
8	317	ARO	1,755	1,755	1,755	1,755	1,755	1,755	1,755
9		Total Steam Plant - Depreciable	936,003	942,938	949,919	956,470	961,911	967,769	929,530
10		<u>Steam Plant - Amortizable</u>							
11	312	Base Coal	250	250	250	250	250	250	250
12	316	Prod. Plt. Furn. & Equip. - 5-Yr.	24	24	25	26	26	25	25
13	316	Prod. Plt. Furn. & Equip. - 7-Yr.	3,335	3,413	3,491	3,568	3,646	3,724	3,271
14		Daniel Cooling Lake	8,954	8,954	8,954	8,954	8,954	8,954	8,954
15		Total Steam Plant - Amortizable	12,563	12,641	12,720	12,798	12,877	12,953	12,501
16		Total Steam Plant	948,566	955,580	962,638	969,268	974,788	980,722	942,031
17		<u>Other Production Plant</u>							
18		Pace Plant	9,186	9,235	9,283	9,332	9,381	9,427	9,137
19		Perdido Landfill	1,870	1,905	1,940	1,974	2,009	2,044	1,836
20		Smith CT	4,914	4,948	4,982	5,016	5,050	5,082	4,880
21		Smith CC	6,579	7,323	8,067	8,812	9,557	10,252	5,833
22	347	ARO	1,837	1,837	1,837	1,837	1,837	1,837	1,837
23		Total Other Production Plant	24,386	25,247	26,109	26,971	27,833	28,642	23,523

Totals may not add due to rounding.

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 12/31/17

Prior Year Ended 12/31/16

Historical Year Ended 12/31/15

COMPANY: GULF POWER COMPANY

DOCKET NO.: 160186-EI

(\$000s)

Witness: S. D. Ritenour

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Line No.	Account Sub-account Number	Account Sub-account Title	2016 December	2017 January	2017 February	2017 March	2017 April	2017 May	2017 June
1		<u>Transmission Plant</u>							
2	350.2	Easements	7,311	7,328	7,345	7,362	7,378	7,395	7,412
3	352	Structures & Improvements	4,394	4,434	4,474	4,515	4,555	4,595	4,635
4	353	Station Equipment	33,574	34,054	34,534	35,020	35,507	35,994	36,482
5	354	Towers & Fixtures	24,879	24,960	25,041	25,122	25,204	25,285	25,366
6	355	Poles & Fixtures	28,947	29,638	30,330	31,025	31,721	32,420	33,126
7	356	Overhead Conductors & Devices	27,851	28,109	28,367	28,627	28,888	29,149	29,416
8	358	Underground Conductors & Devices	8,392	8,418	8,443	8,468	8,493	8,518	8,544
9	359	Roads & Trails	52	52	53	53	54	54	54
10	359.1	ARO	4	4	4	4	4	4	4
11		Total Transmission Plant	135,405	136,997	138,591	140,196	141,804	143,414	145,038
12		<u>Distribution Plant</u>							
13	360.2	Easements	38	39	39	39	40	40	40
14	361	Structures & Improvements	8,308	8,356	8,405	8,453	8,502	8,550	8,598
15	362	Station Equipment	48,190	48,581	48,972	49,364	49,757	50,149	50,545
16	364	Poles, Towers & Fixtures	79,425	79,907	80,388	80,882	81,390	81,892	82,375
17	365	Overhead Conductors & Devices	52,069	52,302	52,509	52,687	52,908	53,051	53,266
18	366	Underground Conduit	803	804	805	806	808	809	810
19	367	Underground Conductors & Devices	63,905	64,281	64,637	65,008	65,395	65,761	66,117
20	368	Line Transformers	104,890	105,499	106,111	106,730	107,385	107,983	108,551
21	369.1	Services-Overhead	38,142	38,324	38,507	38,689	38,874	39,063	39,247
22	369.2	Services-Underground	20,107	20,209	20,315	20,423	20,531	20,641	20,755
23	370	Meter	(288)	(222)	(157)	(96)	(31)	39	105
24	370	Meters - AMI Equipment	18,330	18,563	18,796	19,030	19,263	19,496	19,730
25	370	Meters - Non FPSC Segregated	869	869	869	869	869	869	869
26	373	Street Lighting & Signal Systems	41,162	41,429	41,583	41,763	42,078	42,271	42,566
27	374	ARO	27	27	27	27	27	27	27
28		Total Distribution Plant	475,975	478,969	481,806	484,673	487,794	490,642	493,600

Totals may not add due to rounding.

FLORIDA PUBLIC SERVICE COMMISSION

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

Type of Data Shown:

Projected Test Year Ended 12/31/17

Prior Year Ended 12/31/16

Historical Year Ended 12/31/15

COMPANY: GULF POWER COMPANY

Witness: S. D. Ritenour

DOCKET NO.: 160186-EI

(\$000s)

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Line No.	Account Sub-account Number	Account Sub-account Title	2017 July	2017 August	2017 September	2017 October	2017 November	2017 December	13-Month Average
1		<u>Transmission Plant</u>							
2	350.2	Easements	7,429	7,446	7,463	7,480	7,496	7,513	7,412
3	352	Structures & Improvements	4,676	4,716	4,756	4,796	4,837	4,877	4,635
4	353	Station Equipment	36,970	37,458	37,947	38,436	38,926	39,415	36,486
5	354	Towers & Fixtures	25,447	25,528	25,609	25,690	25,771	25,852	25,366
6	355	Poles & Fixtures	33,838	34,552	35,267	35,984	36,703	37,423	33,152
7	356	Overhead Conductors & Devices	29,682	29,949	30,216	30,483	30,750	31,017	29,423
8	358	Underground Conductors & Devices	8,569	8,594	8,619	8,644	8,670	8,695	8,544
9	359	Roads & Trails	55	55	55	56	56	57	54
10	359.1	ARO	4	4	4	4	4	4	4
11		Total Transmission Plant	146,670	148,303	149,937	151,574	153,213	154,853	145,077
12		<u>Distribution Plant</u>							
13	360.2	Easements	41	41	41	41	42	42	40
14	361	Structures & Improvements	8,647	8,695	8,744	8,792	8,841	8,889	8,598
15	362	Station Equipment	50,942	51,338	51,734	52,130	52,527	52,924	50,550
16	364	Poles, Towers & Fixtures	82,875	83,357	83,847	84,345	84,824	85,361	82,375
17	365	Overhead Conductors & Devices	53,516	53,699	53,860	54,015	54,115	54,298	53,253
18	366	Underground Conduit	811	813	814	815	816	818	810
19	367	Underground Conductors & Devices	66,463	66,827	67,127	67,450	67,821	68,103	66,069
20	368	Line Transformers	109,159	109,719	110,311	110,931	111,551	112,321	108,549
21	369.1	Services-Overhead	39,436	39,620	39,809	39,999	40,189	40,379	39,252
22	369.2	Services-Underground	20,868	20,976	21,088	21,204	21,314	21,428	20,758
23	370	Meter	173	242	313	382	462	538	112
24	370	Meters - AMI Equipment	19,963	20,196	20,430	20,663	20,897	21,130	19,730
25	370	Meters - Non FPSC Segregated	869	869	869	869	869	869	869
26	373	Street Lighting & Signal Systems	42,545	42,831	43,122	43,362	43,689	44,015	42,494
27	374	ARO	27	27	27	27	27	27	27
28		Total Distribution Plant	496,335	499,248	502,134	505,027	507,983	511,142	493,487

Totals may not add due to rounding.

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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 12/31/17 Prior Year Ended 12/31/16 Historical Year Ended 12/31/15

COMPANY: GULF POWER COMPANY

Witness: S. D. Ritenour

DOCKET NO.: 160186-EI

(\$000s)

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Line	Account	Account	2016	2017	2017	2017	2017	2017	2017
No.	Sub-account	Sub-account	December	January	February	March	April	May	June
	Number	Title							
1		<u>General Plant - Depreciable</u>							
2	390	Structures & Improvements	31,642	31,803	31,964	31,947	32,108	32,269	32,430
3	392.1	Automobiles	17	17	17	17	18	18	18
4	392.2	Light Trucks	4,220	4,273	4,327	4,371	4,430	4,490	4,551
5	392.3	Heavy Trucks	13,863	14,011	14,159	14,281	14,445	14,610	14,778
6	392.4	Trailers	710	714	719	722	727	732	738
7	396	Power Operated Equipment	671	675	679	682	686	690	693
8	397	Communications Equipment	9,824	9,953	10,087	10,226	10,372	10,523	10,674
9	399.1	ARO	131	131	131	131	131	131	131
10		Total General Plant - Depreciable	61,077	61,577	62,082	62,376	62,916	63,463	64,013
11		<u>General Plant - Amortizable</u>							
12	391	Office Furn. & Equip. - 5-Yr.	2,027	2,092	2,156	2,221	2,286	2,350	2,415
13	391	Office Furn. & Equip. - 7-Yr.	1,760	1,359	1,398	1,437	1,477	1,516	1,555
14	392	Transport.-Marine & Other - 5-Yr.	16	16	17	17	18	18	19
15	393	Stores Equipment - 7 Yr.	654	671	688	705	723	740	757
16	394	Tools, Shop & Garage Equip. - 7 Yr.	2,428	2,304	2,352	2,399	2,446	2,493	2,540
17	395	Laboratory Equipment - 7 Yr.	1,587	1,228	1,266	1,303	1,341	1,379	1,417
18	397	Communications Equipment - 7 Yr.	3,285	2,934	2,996	3,058	3,120	3,182	3,244
19	398	Miscellaneous Equipment - 7 Yr.	1,679	1,186	1,223	1,261	1,298	1,336	1,373
20	301-303	Intangible Plant	13,277	13,488	13,698	13,909	14,120	14,330	14,541
21		Total General Plant - Amortizable	26,713	25,279	25,795	26,311	26,828	27,344	27,860
22		Total General Plant	87,790	86,856	87,877	88,687	89,744	90,807	91,873
23		Total	1,620,858	1,631,966	1,644,791	1,655,719	1,668,931	1,682,268	1,695,454

Totals may not add due to rounding.

FLORIDA PUBLIC SERVICE COMMISSION

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

Type of Data Shown:
 Projected Test Year Ended 12/31/17
 Prior Year Ended 12/31/16
 Historical Year Ended 12/31/15

COMPANY: GULF POWER COMPANY

Witness: S. D. Ritenour

DOCKET NO.: 160186-EI

(\$000s)

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Line No.	Account Sub-account Number	Account Sub-account Title	2017 July	2017 August	2017 September	2017 October	2017 November	2017 December	13-Month Average
1		<u>General Plant - Depreciable</u>							
2	390	Structures & Improvements	32,606	32,783	32,959	33,136	33,292	33,469	32,493
3	392.1	Automobiles	19	19	19	20	20	20	18
4	392.2	Light Trucks	4,562	4,523	4,484	4,445	4,455	4,440	4,429
5	392.3	Heavy Trucks	14,810	14,705	14,600	14,493	14,523	14,482	14,443
6	392.4	Trailers	735	725	714	703	700	694	718
7	396	Power Operated Equipment	697	701	704	708	712	715	693
8	397	Communications Equipment	10,827	10,996	11,172	11,354	11,542	11,725	10,713
9	399.1	ARO	131	131	131	131	131	131	131
10		Total General Plant - Depreciable	64,386	64,581	64,783	64,989	65,374	65,675	63,638
11		<u>General Plant - Amortizable</u>							
12	391	Office Furn. & Equip. - 5-Yr.	2,480	2,544	2,609	2,674	2,738	2,803	2,415
13	391	Office Furn. & Equip. - 7-Yr.	1,594	1,633	1,672	1,711	1,750	1,789	1,588
14	392	Transport.-Marine & Other - 5-Yr.	19	20	20	21	21	21	19
15	393	Stores Equipment - 7 Yr.	774	791	808	826	843	860	757
16	394	Tools, Shop & Garage Equip. - 7 Yr.	2,587	2,634	2,682	2,729	2,776	2,823	2,553
17	395	Laboratory Equipment - 7 Yr.	1,454	1,492	1,530	1,567	1,605	1,643	1,447
18	397	Communications Equipment - 7 Yr.	3,306	3,368	3,430	3,492	3,554	3,616	3,276
19	398	Miscellaneous Equipment - 7 Yr.	1,411	1,448	1,486	1,523	1,561	1,598	1,414
20	301-303	Intangible Plant	14,752	14,962	15,173	15,384	15,594	15,805	14,541
21		Total General Plant - Amortizable	28,376	28,893	29,409	29,925	30,442	30,958	28,010
22		Total General Plant	92,762	93,474	94,192	94,914	95,816	96,633	91,648
23		Total	1,708,719	1,721,852	1,735,010	1,747,755	1,759,634	1,771,993	1,695,765

Totals may not add due to rounding.

22

FLORIDA PUBLIC SERVICE COMMISSION

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 12/31/17
 Prior Year Ended 12/31/16
 Historical Year Ended 12/31/15
 Witnesses: S. D. Ritenour, M. L. Burroughs, W. E. Smith

COMPANY: GULF POWER COMPANY

DOCKET NO.: 160186-EI

(\$000s)

(1) Line No.	(2) Description of Additions or (Retirements)	(3) Most Recent Calendar Year 12/31/2015	(4) Test Year Minus One 12/31/2016	(5) Test Year 12/31/2017	(6) Test Year Plus One 12/31/2018
1	<u>ADDITIONS</u>				
2	PE 1551 ECRC-Air-Daniel 1 & 2 Scrubber (1)	355,195	0	0	0
3	PE 2803 West Pensacola 100 MVAR Capacitor	27,387	0	0	0
4	PE 2813 North Brewton Alligator Swamp 230kV	33,529	0	0	0
5	PE 2814 Laguna-Santa Rosa 230 kV Conv Sub	32,315	0	0	0
6	PE 2867 Holmes Creek - Highland Capacitor Autobank	62,935	0	0	0
7	PE 1438 Smith 3 - LTSA	0	27,492	0	0
8	PE 1288 ECRC-Air-Crist-Construct Gypsum Storage Cell No. 1 (1)	0	0	0	29,392
9	TOTAL ADDITIONS	511,361	27,492	0	29,392
10	<u>RETIREMENTS</u>				
11	PE 1300 Scholz-Misc Plant Additions	22,065	0	0	0
12	PE 0411 ECRC-Smith 1, 2 & Common Retirements (1)	0	30,253	0	0
13	PE 0415 Smith 1, 2, & Common (Non ECRC) Retirements	0	98,946	0	0
14	PE 1438 Smith 3 - LTSA	0	23,709	0	0
15	TOTAL RETIREMENTS	22,065	152,908	0	0
16	TOTAL NET ADDITIONS	489,296	(125,416)	0	29,392

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

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FLORIDA PUBLIC SERVICE COMMISSION	EXPLANATION: Provide production plant additions for the test year and the prior year that exceed 0.5% of Gross Plant.	Type of Data Shown:
COMPANY: GULF POWER COMPANY	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.	<input checked="" type="checkbox"/> Projected Test Year Ended 12/31/17
DOCKET NO.: 160186-EI		<input checked="" type="checkbox"/> Prior Year Ended 12/31/16
		<input type="checkbox"/> Historical Year Ended 12/31/15
		Witnesses: S. D. Ritenour, M. L. Burroughs

(\$000s)

(1) Line No.	(2) Preliminary Engineering Growth Classification	(3) 2016 Amount	(4) 2017 Amount
1	Environmental	0	0
2	Availability/Reliability	27,492	0
3	Heat Rate	0	0
4	Replace Existing Plant	0	0
5	Safety	0	0
6	Energy Conservation	0	0
7	Capacity	0	0
8	Aid to Construction and Maintenance	0	0
9	Regulatory	0	0
10	Total In-Service Additions	27,492	0
11	<u>PRODUCTION</u>		
12	PE 1438: Smith 3 - Long Term Service Agreement	27,492	0
13	Total In-Service Additions	27,492	0

12

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 12/31/17
- Prior Year Ended 12/31/16
- Historical Year Ended 12/31/15

COMPANY: GULF POWER COMPANY

DOCKET NO.: 160186-EI

(\$000s)

Witness: S. D. Ritenour

(1) Line No.	(2) Project Description	(3) Year End CWIP Balance 2017	(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 (3)/(5)	(10) Amount of AFUDC Charged	(11) 13 Month Average Balance 2017	(12) Jurisdictional Factor	(13) Jurisdictional Amount
1	<u>STEAM PRODUCTION:</u>											
2	ECRC Air Crist Construct Gypsum	15,221	14,171	29,392	29,392	Jan-16	Dec-18	52%	0	4,865	0.9720257	4,729
3	Storage Cell No. 1 (1)											
4	ECRC Air Crist 4-7 Dry Bottom Ash (1)	11,000	1,200	12,200	12,200	Jan-16	Dec-18	90%	0	6,750	0.9720257	6,561
5	Minor Projects	24,292	N/A	N/A	N/A	Various	Various	N/A	0	25,130	0.9720257	24,427
6	Subtotal	50,513	15,371	41,592	41,592				0	36,745		35,717
7	<u>OTHER PRODUCTION:</u>											
8	Minor Projects	1,296	N/A	N/A	N/A	Various	Various	N/A	0	9,494	0.9720257	9,228
9	Subtotal	1,296							0	9,494		9,228
10	<u>TRANSMISSION PLANT:</u>											
11	Minor Projects	9,531	N/A	N/A	N/A	Various	Various	N/A	0	9,603	0.9740558	9,354
12	Subtotal	9,531							0	9,603		9,354
13	<u>DISTRIBUTION PLANT:</u>											
14	Minor Projects	8,228	N/A	N/A	N/A	Various	Various	N/A	0	8,390	0.9963028	8,359
15	Subtotal	8,228							0	8,390		8,359

16 Note:

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

18 Totals may not add due to rounding.

75

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 12/31/17
- Prior Year Ended 12/31/16
- Historical Year Ended 12/31/15

COMPANY: GULF POWER COMPANY

Witness: S. D. Ritenour

DOCKET NO.: 160186-EI

(\$000s)

(1) Line No.	(2) Project Description	(3) Year End CWIP Balance 2017	(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 (3)/(5)	(10) Amount of AFUDC Charged	(11) 13 Month Average Balance 2017	(12) Jurisdictional Factor	(13) Jurisdictional Amount
1	<u>GENERAL PLANT:</u>											
2	Minor Projects	(130)	N/A	N/A	N/A	Various	Various	N/A	0	5,549	0.9794420	5,435
3	Subtotal	(130)							0	5,549		5,435
4	<u>INTANGIBLE PLANT:</u>											
5	Minor Projects	0	N/A	N/A	N/A	Various	Various	N/A	0	807	0.9794420	790
6	Subtotal	0							0	807		790
7	TOTAL AFUDC TREATMENT	0								0		
8	TOTAL ECRC TREATMENT	41,093								30,049		
9	TOTAL COMPANY ADJUSTMENTS (Sch B-1)	0								(1,893)		
10	TOTAL UPS	578								1,425		
11	TOTAL RATE BASE TREATMENT	<u>27,769</u>								<u>41,006</u>	0.9794420	40,163
12	TOTAL CWIP	69,440								70,587		

13 Totals may not add due to rounding.

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FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: GULF POWER COMPANY

DOCKET NO.: 160186-EI

EXPLANATION: If the company proposes to include any AFUDC-eligible CWIP in rate base, provide a summary of the earnings test to determine to what extent CWIP should be included in the rate base along with a detail of assumptions. As a minimum, the data provided should show the impact on the utility's financial integrity indicators with and without the level of CWIP requested.

Type of Data Shown:

Projected Test Year Ended 12/31/17

Prior Year Ended 12/31/16

Historical Year Ended 12/31/15

Witness: S. D. Ritenour

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1

Not applicable. Gulf is not requesting the inclusion of AFUDC-eligible CWIP in rate base.

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 12/31/17 Prior Year Ended 12/31/16 Historical Year Ended 12/31/15

Witness: S. D. Ritenour

COMPANY: GULF POWER COMPANY

DOCKET NO.: 160186-EI

(1) Item No.	(2) Description of Item	(3) Prior Year 2016 13 Month Average (000s)	(4) Test Year 2017 13 Month Average (000s)	(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	0.9720313	1,318
3	Mossy Head Generating Site (CT)	296	296	0.9720313	288
4	North Escambia County Land	13,043	13,043	0.9720313	12,678
5	TOTAL PRODUCTION FUTURE USE	14,695	14,695		14,284
6	<u>GENERAL FUTURE USE</u>				
7	TOTAL GENERAL FUTURE USE	62	62	0.9838710	61
8	TOTAL PLANT HELD FOR FUTURE USE	14,757	14,757		14,345

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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 12/31/2017

Prior Year Ended 12/31/2016

Historical Year Ended 12/31/2015

Witness: M. L. Burroughs

COMPANY: GULF POWER COMPANY

DOCKET NO.: 160186-EI

(\$000s)

(1) Line No.	(2) Period	(3) Nuclear Fuel in Process 120.1	(4) Stock Account 120.2	(5) Nuclear Fuel Assemblies in Reactor 120.3	(6) Nuclear Fuel Spent Fuel 120.4	(7) Accumulated Provision for Amortization 120.5	(8) Nuclear Fuel Under Capital Leases 120.6	(9) Net Nuclear Fuel (A)+(B)+(C)+(D)-(E)+(F)
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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 12/31/17

Prior Year Ended 12/31/16

Historical Year Ended 12/31/15

COMPANY: GULF POWER COMPANY

Witness: S. D. Ritenour

DOCKET NO.: 160186-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 - 245 233, 235, 238-100	Deferred Credits 253 - 254 Less: 254- 200, 201	Total
1	Total Company Working Capital		139,782	303,859	551,888	(385,587)	(286,766)	(223,572)	99,604
2	Less: Adjustments								
3	121	[a] Non-Utility in Other Investments	12,374						12,374
4	129	[c] Additional Pension Funding	(71,500)				(9,500)		(81,000)
5	128-922	[b] Minimum Pension Funding (ASC 715) Current Assets	4,628						4,628
6	182-30820, 30830, 30840	[b] Minimum Pension Funding (ASC 715) Deferred Debits			159,318				159,318
7	228-30028, 30056, 30068	[b] Minimum Pension Funding (ASC 715) Operating Reserves				(159,318)			(159,318)
8	254-922	[b] Minimum Pension Funding (ASC 715) Deferred Credits						(4,628)	(4,628)
9	182-30950, 186-923, 186-927	[b] PPA Deferred Debits			130,095				130,095
10	253-1950, 254-923, 927	[b] PPA Deferred Credits						(130,095)	(130,095)
11	182-30502-30510	[b] Hedge Assets			99,700				99,700
12	245-2110, 6110	[b] Hedge Liability					(99,700)		(99,700)
13	Included in 182	[b] Asset Retirement Obligation (ASC 410) Deferred Debit			6,088				6,088
14	Included in 254s	[b] Asset Retirement Obligation (ASC 410) Deferred Credit						(12,538)	(12,538)
15	Included in 230s	[b] Asset Retirement Obligation (ASC 410) Liability				(96,567)			(96,567)
16	Included in 182	[c] Plant Smith Regulatory Asset NBV			(40,320)				(40,320)
17	Included in 154	[c] Plant Smith Inventory Current Asset		3,416					3,416
18	Included in 182	[c] COR Regulatory Asset			28,500				28,500
19	Included in 154	[c] Unamortized Balance Associated with Plant Scholz Inventory		609					609
20	Included in 182	[c] Unamortized Balance Associated with Plant Scholz Inventory			(533)				(533)
21	Included in 182	[b] Plant Scholz CCR Deferred Debit			30,000				30,000
22	Included in 254s	[b] Plant Scholz CCR Deferred Credit						(30,000)	(30,000)
23	182	[c] Deferred Earnings - Transm Proj 2013 RC Settlement			3,262				3,262
24	128-001, 002, 003	[b] Funded Property Insurance Reserve	25,758						25,758
25	Included in 228-11100s	[b] Property Insurance Reserve (funded)				(25,758)			(25,758)
26	123s	[b] Funded Portion of Def Comp Assets	2,593						2,593
27	Incl. in 253-6000F-6606F & 253-736	[b] Funded Portion of Def Comp Def Credits						(2,593)	(2,593)
28	143-800s	[b] Loans To Employees & Retirees		62					62
29	Totals may not add due to rounding.								

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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 12/31/17 Prior Year Ended 12/31/16 Historical Year Ended 12/31/15

Witness: S. D. Ritenour

COMPANY: GULF POWER COMPANY

DOCKET NO.: 160186-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, 233, 235, 238-100	Deferred Credits 253 - 254 Less: 254- 200, 201	Total
1	<u>Total Company Working Capital (Continued)</u>								
2	Included in 154-500	[b] Energy Select Inventory (ECCR)		2,347					2,347
3	158s	[b] Environmental Allowances (ECRC)		6,275					6,275
4	254-300s	[b] Environmental Allowance & Deferred Gain (ECRC)						(1)	(1)
5	171s	[b] Interest & Dividends Receivable		50					50
6	182-30122	[b] Deferred Nuclear Charges			973				973
7	228-11100s	[c] Increase in Property Damage Reserve Accrual				2,700			2,700
8		TOTAL ADJUSTED WORKING CAPITAL	165,929	291,100	134,805	(106,644)	(177,566)	(43,717)	263,907
9	UPS								
10	151-100,330,151-23150	Fuel Stock		1,784					1,784
11	154-00004	Other Material & Supplies		566					566
12	165	Prepayments		53					53
13	Calculated	Other Working Capital		1,031	397	(566)	(1,143)	(283)	(564)
14	TOTAL COMPANY ADJUSTED WORKING CAPITAL NET OF UPS		165,929	287,666	134,408	(106,078)	(176,423)	(43,434)	262,068
15	Jurisdictional Factor		0.9841016	0.9798308	0.9772112	0.9836347	0.9826800	0.9812553	0.9774982
16	JURISDICTIONAL ADJUSTED WORKING CAPITAL		163,291	281,864	131,345	(104,342)	(173,367)	(42,620)	256,171
17		<u>Notes:</u>							
18		[a] \$	12,374						Non-Electric Adjustment. Reference MFR B-2.
19		[b] \$	(93,384)						Commission Adjustment. Reference MFR B-2.
20		[c] \$	(83,366)						Company Adjustment. Reference MFR B-2.
21	Totals may not add due to rounding.								

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 12/31/17
 Prior Year Ended 12/31/16
 ___ Historical Year Ended 12/31/15
 Witness: S. D. Ritenour

COMPANY: GULF POWER COMPANY

DOCKET NO.: 160186-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, 233, 235, 238-100	Deferred Credits 253 - 254 Less: 254- 200, 201	Total
1	Total Company Working Capital		139,201	332,978	570,824	(380,669)	(265,715)	(259,886)	136,733
2	Less: Adjustments								
3	121	[a] Non-Utility in Other Investments	12,437						12,437
4	128-922	[b] Minimum Pension Funding (ASC 715) Current Assets	4,628						4,628
5	182-30820, 30830, 30840	[b] Minimum Pension Funding (ASC 715) Deferred Debits			159,318				159,318
6	228-30028, 30056, 30068	[b] Minimum Pension Funding (ASC 715) Operating Reserves				(159,318)			(159,318)
7	254-922	[b] Minimum Pension Funding (ASC 715) Deferred Credits						(4,628)	(4,628)
8	182-30950, 186-923, 186-927	[b] PPA Deferred Debits			152,083				152,083
9	253-1950, 254-923, 927	[b] PPA Deferred Credits						(152,083)	(152,083)
10	182-30502-30510	[b] Hedge Assets			99,700				99,700
11	245-2110, 6110	[b] Hedge Liability					(99,700)		(99,700)
12	Included in 182	[b] Asset Retirement Obligation (ASC 410) Deferred Debit			6,088				6,088
13	Included in 254s	[b] Asset Retirement Obligation (ASC 410) Deferred Credit						(12,538)	(12,538)
14	Included in 230s	[b] Asset Retirement Obligation (ASC 410) Liability				(96,567)			(96,567)
15	Included in 182	[c] COR Regulatory Asset			28,500				28,500
16	Included in 182	[b] Plant Scholz CCR Deferred Debit			30,000				30,000
17	Included in 254s	[b] Plant Scholz CCR Deferred Credit						(30,000)	(30,000)
18	182	[b] Deferred Earnings -Transm Proj 2013 RC Settlement			18,000				18,000
19	128-001, 002, 003	[b] Funded Property Insurance Reserve	23,514						23,514
20	Included in 228-11100s	[b] Property Insurance Reserve (funded)				(23,514)			(23,514)
21	123s	[b] Funded Portion of Def Comp Assets	2,533						2,533
22	Incl. in 253-6000F-6606F & 253-736	[b] Funded Portion of Def Comp Def Credits						(2,533)	(2,533)
23	182	[b] Clause Under-recovery Balance			474				474
24	143-800s	[b] Loans To Employees & Retirees		62					62
25	Included in 154-500	[b] Energy Select Inventory (ECCR)		1,520					1,520
26	158s	[b] Environmental Allowances (ECRC)		6,319					6,319
27	254-300s	[b] Environmental Allowance & Deferred Gain (ECRC)						(5)	(5)
28	171s	[b] Interest & Dividends Receivable		24					24
29	136s	[b] Temporary Cash Investment		2,455					2,455
29	182-30122	[b] Deferred Nuclear Charges			973				973
31	182-30864	[b] Unamort. 2013 Rate Case Expenses			2				2
32	TOTAL ADJUSTED WORKING CAPITAL		96,089	322,598	75,686	(101,270)	(166,015)	(58,099)	168,989

33 Totals may not add due to rounding.

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 12/31/17 Prior Year Ended 12/31/16 Historical Year Ended 12/31/15

Witness: S. D. Ritenour

COMPANY: GULF POWER COMPANY

DOCKET NO.: 160186-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		3,073					3,073
3	154-00004	Other Material & Supplies		951					951
4	165	Prepayments		322					322
5	Calculated	Other Working Capital		1,040	525	(454)	(1,069)	(374)	(332)
6	TOTAL COMPANY ADJUSTED WORKING CAPITAL NET OF UPS		96,089	317,212	75,161	(100,816)	(164,946)	(57,725)	164,975
7	Jurisdictional Factor		0.9841016	0.9796162	0.9820652	0.9832963	0.9826913	0.9816024	0.9773238
8	JURISDICTIONAL ADJUSTED WORKING CAPITAL		94,561	310,746	73,813	(99,132)	(162,091)	(56,663)	161,234

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Notes:

10	[a]	\$	12,437	Non-Electric Adjustment. Reference MFR B-2.
11	[b]	\$	(73,193)	Commission Adjustment. Reference MFR B-2.
12	[c]	\$	28,500	Company Adjustment. Reference MFR B-2.

13 Totals may not add due to rounding.

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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 12/31/17
 ___ Prior Year Ended 12/31/16
X Historical Year Ended 12/31/15
 Witness: S. D. Ritenour

COMPANY: GULF POWER COMPANY

DOCKET NO.: 160186-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, 233, 235, 238-100	Deferred Credits 253 - 254 Less: 254- 200, 201	Total
1		Total Company Working Capital	142,779	365,068	561,862	(312,063)	(262,870)	(260,155)	234,621
2		Less: Adjustments							
3	121	[a] Non-Utility in Other Investments	12,560						12,560
4	128-922	[b] Minimum Pension Funding (ASC 715) Current Assets	4,634						4,634
5	182-30820, 30830, 30840	[b] Minimum Pension Funding (ASC 715) Deferred Debits			141,687				141,687
6	228-30028, 30056, 30068	[b] Minimum Pension Funding (ASC 715) Operating Reserves				(141,687)			(141,687)
7	254-922	[b] Minimum Pension Funding (ASC 715) Deferred Credits						(4,634)	(4,634)
8	182-30950, 186-923, 186-927	[b] PPA Deferred Debits			174,071				174,071
9	253-1950, 254-923, 927	[b] PPA Deferred Credits						(174,071)	(174,071)
10	182-30502-30510	[b] Hedge Assets			88,135				88,135
11	245-2110, 6110	[b] Hedge Liability					(88,135)		(88,135)
12	Included in 182	[b] Asset Retirement Obligation (ASC 410) Deferred Debit			5,376				5,376
13	Included in 254s	[b] Asset Retirement Obligation (ASC 410) Deferred Credit						(13,710)	(13,710)
14	Included in 230s	[b] Asset Retirement Obligation (ASC 410) Liability				(58,060)			(58,060)
15	Included in 182	[c] COR Regulatory Asset			25,468				25,468
16	Included in 182	[b] Plant Scholz CCR Deferred Debit			9,231				9,231
17	Included in 254s	[b] Plant Scholz CCR Deferred Credit						(9,231)	(9,231)
18	182	[b] Deferred Earnings -Transm Proj 2013 RC Settlement			3,730				3,730
19	128-001, 002, 003	[b] Funded Property Insurance Reserve	21,942						21,942
20	Included in 228-11100s	[b] Property Insurance Reserve (funded)				(21,942)			(21,942)
21	123s	[b] Funded Portion of Def Comp Assets	2,521						2,521
22	Incl. in 253-6000F-6606F & 253-736	[b] Funded Portion of Def Comp Def Credits						(2,521)	(2,521)
23	Included in 182	[b] Clause Under-recovery Balance			27,411				27,411
24	175-01130	[b] Current Unrealized Gain on Forward Contract			4				4
25	24200511	[b] Non-Current Unrealized Loss on Forward Contract					(3)		(3)
26	143-800s	[b] Loans To Employees & Retirees		49					49
27	Included in 154-500	[b] Energy Select Inventory (ECCR)		1,439					1,439
28	158s	[b] Environmental Allowances (ECRC)		6,451					6,451
29	254-300s	[b] Environmental Allowance & Deferred Gain (ECRC)						(63)	(63)
29	171s	[b] Interest & Dividends Receivable		49					49
31	182-30122	[b] Deferred Nuclear Charges			973				973
32	182-30864	[b] Unamort. 2011 Rate Case Expenses			3,100				3,100
33		TOTAL ADJUSTED WORKING CAPITAL	101,122	357,076	82,680	(90,374)	(174,732)	(55,925)	219,847

34 Totals may not add due to rounding.

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 12/31/17

Prior Year Ended 12/31/16

Historical Year Ended 12/31/15

Witness: S. D. Ritenour

COMPANY: GULF POWER COMPANY

DOCKET NO.: 160186-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, 233, 235, 238-100	Deferred Credits 253 - 254 Less: 254- 200, 201	Total
1	UPS								
2	151-100,330,151-23150	Fuel Stock		8,318					8,318
3	154-00004	Other Material & Supplies		2,315					2,315
4	165	Prepayments		3,072					3,072
5	Calculated	Other Working Capital		1,215	1,727	(413)	(1,125)	(359)	1,045
6	TOTAL COMPANY ADJUSTED WORKING CAPITAL NET OF UPS		101,122	342,156	80,953	(89,961)	(173,607)	(55,566)	205,097
7	Jurisdictional Factor		0.9841016	0.9794100	0.9839907	0.9811585	0.9826837	0.9794479	0.9799753
8	JURISDICTIONAL ADJUSTED WORKING CAPITAL		99,514	335,111	79,657	(88,266)	(170,600)	(54,424)	200,990

Notes:

- 10 [a] \$ 12,560 Non-Electric Adjustment. Reference MFR B-2.
- 11 [b] \$ (23,254) Commission Adjustment. Reference MFR B-2.
- 12 [c] \$ 25,468 Company Adjustment. Reference MFR B-2.

13 Totals may not add due to rounding.

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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 12/31/17

 Prior Year Ended 12/31/16

 Historical Year Ended 12/31/15

COMPANY: GULF POWER COMPANY

Witness: M. L. Burroughs, S. D. Ritenour

DOCKET NO.: 160186-EI

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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	Crist	Coal (tons)	Dec-16	269,460	22,822	84.69	31,198	2,881	92.36	31,198	2,667	85.49
2	Crist	Coal (tons)	Jan-17	269,460	23,036	85.49	115,394	9,195	79.69	115,394	9,664	83.75
3	Crist	Coal (tons)	Feb-17	269,460	22,567	83.75	74,845	6,036	80.64	74,845	6,218	83.07
4	Crist	Coal (tons)	Mar-17	269,460	22,385	83.07	93,347	7,405	79.33	93,347	7,665	82.11
5	Crist	Coal (tons)	Apr-17	269,460	22,126	82.11	83,005	6,594	79.44	83,005	6,763	81.48
6	Crist	Coal (tons)	May-17	269,460	21,956	81.48	131,156	10,163	77.49	131,156	10,515	80.17
7	Crist	Coal (tons)	Jun-17	269,460	21,604	80.17	143,339	10,979	76.59	143,339	11,314	78.93
8	Crist	Coal (tons)	Jul-17	269,460	21,268	78.93	163,295	12,889	78.93	163,295	12,889	78.93
9	Crist	Coal (tons)	Aug-17	269,460	21,269	78.93	165,210	13,414	81.20	165,210	13,182	79.79
10	Crist	Coal (tons)	Sep-17	269,460	21,501	79.79	133,180	9,127	68.53	133,180	10,131	76.07
11	Crist	Coal (tons)	Oct-17	269,460	20,497	76.07	76,688	5,419	70.67	76,688	5,742	74.87
12	Crist	Coal (tons)	Nov-17	269,460	20,175	74.87	114,526	7,811	68.21	114,526	8,347	72.88
13	Crist	Coal (tons)	Dec-17	269,460	19,639	72.88	86,076	5,797	67.35	86,076	6,158	71.54

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 12/31/17

 Prior Year Ended 12/31/16

 Historical Year Ended 12/31/15

COMPANY: GULF POWER COMPANY

Witness: M. L. Burroughs, S. D. Ritenour

DOCKET NO.: 160186-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	Crist	Coal (tons)	Dec-16	0	0	0.00	0	0	0.00	269,460	23,036	85.49
2	Crist	Coal (tons)	Jan-17	0	0	0.00	0	0	0.00	269,460	22,567	83.75
3	Crist	Coal (tons)	Feb-17	0	0	0.00	0	0	0.00	269,460	22,385	83.07
4	Crist	Coal (tons)	Mar-17	0	0	0.00	0	0	0.00	269,460	22,126	82.11
5	Crist	Coal (tons)	Apr-17	0	0	0.00	0	0	0.00	269,460	21,956	81.48
6	Crist	Coal (tons)	May-17	0	0	0.00	0	0	0.00	269,460	21,604	80.17
7	Crist	Coal (tons)	Jun-17	0	0	0.00	0	0	0.00	269,460	21,268	78.93
8	Crist	Coal (tons)	Jul-17	0	0	0.00	0	0	0.00	269,460	21,269	78.93
9	Crist	Coal (tons)	Aug-17	0	0	0.00	0	0	0.00	269,460	21,501	79.79
10	Crist	Coal (tons)	Sep-17	0	0	0.00	0	0	0.00	269,460	20,497	76.07
11	Crist	Coal (tons)	Oct-17	0	0	0.00	0	0	0.00	269,460	20,175	74.87
12	Crist	Coal (tons)	Nov-17	0	0	0.00	0	0	0.00	269,460	19,639	72.88
13	Crist	Coal (tons)	Dec-17	0	0	0.00	0	0	0.00	269,460	19,278	71.54
14	Total									3,502,980	277,301	
15	Crist	Coal (tons)	13 mth avg							269,460	21,331	79.16

16 Totals may not add due to rounding.

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 12/31/17
 Prior Year Ended 12/31/16
 Historical Year Ended 12/31/15

COMPANY: GULF POWER COMPANY

Witness: M. L. Burroughs, S. D. Ritenour

DOCKET NO.: 160186-EI

88

(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-16	0	0	0.00	0	0	0.00	0	0	0.00
2	Smith	Coal (tons)	Jan-17	0	0	0.00	0	0	0.00	0	0	0.00
3	Smith	Coal (tons)	Feb-17	0	0	0.00	0	0	0.00	0	0	0.00
4	Smith	Coal (tons)	Mar-17	0	0	0.00	0	0	0.00	0	0	0.00
5	Smith	Coal (tons)	Apr-17	0	0	0.00	0	0	0.00	0	0	0.00
6	Smith	Coal (tons)	May-17	0	0	0.00	0	0	0.00	0	0	0.00
7	Smith	Coal (tons)	Jun-17	0	0	0.00	0	0	0.00	0	0	0.00
8	Smith	Coal (tons)	Jul-17	0	0	0.00	0	0	0.00	0	0	0.00
9	Smith	Coal (tons)	Aug-17	0	0	0.00	0	0	0.00	0	0	0.00
10	Smith	Coal (tons)	Sep-17	0	0	0.00	0	0	0.00	0	0	0.00
11	Smith	Coal (tons)	Oct-17	0	0	0.00	0	0	0.00	0	0	0.00
12	Smith	Coal (tons)	Nov-17	0	0	0.00	0	0	0.00	0	0	0.00
13	Smith	Coal (tons)	Dec-17	0	0	0.00	0	0	0.00	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

Projected Test Year Ended 12/31/17
 Prior Year Ended 12/31/16
 Historical Year Ended 12/31/15

DOCKET NO.: 160186-EI

Witness: M. L. Burroughs, S. D. Ritenour

68

(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-16	0	0	0.00	0	0.00	0.00	0	0	0.00
2	Smith	Coal (tons)	Jan-17	0	0	0.00	0	0.00	0.00	0	0	0.00
3	Smith	Coal (tons)	Feb-17	0	0	0.00	0	0.00	0.00	0	0	0.00
4	Smith	Coal (tons)	Mar-17	0	0	0.00	0	0.00	0.00	0	0	0.00
5	Smith	Coal (tons)	Apr-17	0	0	0.00	0	0.00	0.00	0	0	0.00
6	Smith	Coal (tons)	May-17	0	0	0.00	0	0.00	0.00	0	0	0.00
7	Smith	Coal (tons)	Jun-17	0	0	0.00	0	0.00	0.00	0	0	0.00
8	Smith	Coal (tons)	Jul-17	0	0	0.00	0	0.00	0.00	0	0	0.00
9	Smith	Coal (tons)	Aug-17	0	0	0.00	0	0.00	0.00	0	0	0.00
10	Smith	Coal (tons)	Sep-17	0	0	0.00	0	0.00	0.00	0	0	0.00
11	Smith	Coal (tons)	Oct-17	0	0	0.00	0	0.00	0.00	0	0	0.00
12	Smith	Coal (tons)	Nov-17	0	0	0.00	0	0.00	0.00	0	0	0.00
13	Smith	Coal (tons)	Dec-17	0	0	0.00	0	0.00	0.00	0	0	0.00
14	Total									0	0	
15	Smith	Coal (tons)	13 mth avg							0	0	0.00

16 Totals may not add due to rounding.

17 Plant Smith units 1 and 2 retired April 1, 2016.

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 12/31/17
 Prior Year Ended 12/31/16
 Historical Year Ended 12/31/15

DOCKET NO.: 160186-EI

Witness: M. L. Burroughs, S. D. Ritenour

06

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
				Beginning Inventory			Receipts			Fuel Issued to Generation		
No.	Plant	Fuel Type	Month	Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit
1	Scholz	Coal (tons)	Dec-16	0	0	0.00	0	0	0.00	0	0	0.00
2	Scholz	Coal (tons)	Jan-17	0	0	0.00	0	0	0.00	0	0	0.00
3	Scholz	Coal (tons)	Feb-17	0	0	0.00	0	0	0.00	0	0	0.00
4	Scholz	Coal (tons)	Mar-17	0	0	0.00	0	0	0.00	0	0	0.00
5	Scholz	Coal (tons)	Apr-17	0	0	0.00	0	0	0.00	0	0	0.00
6	Scholz	Coal (tons)	May-17	0	0	0.00	0	0	0.00	0	0	0.00
7	Scholz	Coal (tons)	Jun-17	0	0	0.00	0	0	0.00	0	0	0.00
8	Scholz	Coal (tons)	Jul-17	0	0	0.00	0	0	0.00	0	0	0.00
9	Scholz	Coal (tons)	Aug-17	0	0	0.00	0	0	0.00	0	0	0.00
10	Scholz	Coal (tons)	Sep-17	0	0	0.00	0	0	0.00	0	0	0.00
11	Scholz	Coal (tons)	Oct-17	0	0	0.00	0	0	0.00	0	0	0.00
12	Scholz	Coal (tons)	Nov-17	0	0	0.00	0	0	0.00	0	0	0.00
13	Scholz	Coal (tons)	Dec-17	0	0	0.00	0	0	0.00	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:

 X Projected Test Year Ended 12/31/17
 Prior Year Ended 12/31/16
 Historical Year Ended 12/31/15
 Witness: M. L. Burroughs, S. D. Ritenour

COMPANY: GULF POWER COMPANY

DOCKET NO.: 160186-EI

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
				Fuel Issues (Other)			Adjustments			Ending Inventory		
No.	Plant	Fuel Type	Month	Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit
1	Scholz	Coal (tons)	Dec-16	0	0	0.00	0	0	0.00	0	0	0.00
2	Scholz	Coal (tons)	Jan-17	0	0	0.00	0	0	0.00	0	0	0.00
3	Scholz	Coal (tons)	Feb-17	0	0	0.00	0	0	0.00	0	0	0.00
4	Scholz	Coal (tons)	Mar-17	0	0	0.00	0	0	0.00	0	0	0.00
5	Scholz	Coal (tons)	Apr-17	0	0	0.00	0	0	0.00	0	0	0.00
6	Scholz	Coal (tons)	May-17	0	0	0.00	0	0	0.00	0	0	0.00
7	Scholz	Coal (tons)	Jun-17	0	0	0.00	0	0	0.00	0	0	0.00
8	Scholz	Coal (tons)	Jul-17	0	0	0.00	0	0	0.00	0	0	0.00
9	Scholz	Coal (tons)	Aug-17	0	0	0.00	0	0	0.00	0	0	0.00
10	Scholz	Coal (tons)	Sep-17	0	0	0.00	0	0	0.00	0	0	0.00
11	Scholz	Coal (tons)	Oct-17	0	0	0.00	0	0	0.00	0	0	0.00
12	Scholz	Coal (tons)	Nov-17	0	0	0.00	0	0	0.00	0	0	0.00
13	Scholz	Coal (tons)	Dec-17	0	0	0.00	0	0	0.00	0	0	0.00
14	Total									0	0	
15	Scholz	Coal (tons)	13 mth avg							0	0	0.00

16 Totals may not add due to rounding.

17 Plant Scholz units 1 and 2 retired April 16, 2015.

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 12/31/17
 Prior Year Ended 12/31/16
 Historical Year Ended 12/31/15

DOCKET NO.: 160186-EI

Witness: M. L. Burroughs, S. D. Ritenour

(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-16	247,110	14,526	58.78	25,700	1,493	58.10	15,473	909	58.72
2	Daniel	Coal (tons)	Jan-17	257,337	15,111	58.72	21,792	1,193	54.73	40,531	2,367	58.41
3	Daniel	Coal (tons)	Feb-17	238,598	13,936	58.41	43,571	2,385	54.73	43,574	2,520	57.84
4	Daniel	Coal (tons)	Mar-17	238,595	13,800	57.84	13,563	742	54.73	13,563	782	57.67
5	Daniel	Coal (tons)	Apr-17	238,595	13,760	57.67	313	17	54.69	313	18	57.63
6	Daniel	Coal (tons)	May-17	238,595	13,760	57.67	36,434	1,994	54.73	36,435	2,087	57.28
7	Daniel	Coal (tons)	Jun-17	238,594	13,667	57.28	82,919	4,538	54.73	82,918	4,695	56.62
8	Daniel	Coal (tons)	Jul-17	238,595	13,510	56.62	108,706	5,950	54.73	108,699	6,090	56.03
9	Daniel	Coal (tons)	Aug-17	238,602	13,369	56.03	112,015	6,131	54.73	112,014	6,230	55.62
10	Daniel	Coal (tons)	Sep-17	238,603	13,270	55.62	88,584	4,848	54.73	88,585	4,905	55.38
11	Daniel	Coal (tons)	Oct-17	238,602	13,213	55.38	46,480	2,544	54.73	46,481	2,569	55.27
12	Daniel	Coal (tons)	Nov-17	238,601	13,188	55.27	14,548	796	54.73	14,548	804	55.24
13	Daniel	Coal (tons)	Dec-17	238,601	13,180	55.24	13,031	713	54.73	12,631	697	55.21

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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

 X Projected Test Year Ended 12/31/17
 Prior Year Ended 12/31/16
 Historical Year Ended 12/31/15

DOCKET NO.: 160186-EI

Witness: M. L. Burroughs, S. D. Ritenour

93

(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-16	0	0	0.00	0	0	0.00	257,337	15,111	58.72
2	Daniel	Coal (tons)	Jan-17	0	0	0.00	0	0	0.00	238,598	13,936	58.41
3	Daniel	Coal (tons)	Feb-17	0	0	0.00	0	0	0.00	238,595	13,800	57.84
4	Daniel	Coal (tons)	Mar-17	0	0	0.00	0	0	0.00	238,595	13,760	57.67
5	Daniel	Coal (tons)	Apr-17	0	0	0.00	0	0	0.00	238,595	13,760	57.67
6	Daniel	Coal (tons)	May-17	0	0	0.00	0	0	0.00	238,594	13,667	57.28
7	Daniel	Coal (tons)	Jun-17	0	0	0.00	0	0	0.00	238,595	13,510	56.62
8	Daniel	Coal (tons)	Jul-17	0	0	0.00	0	0	0.00	238,602	13,369	56.03
9	Daniel	Coal (tons)	Aug-17	0	0	0.00	0	0	0.00	238,603	13,270	55.62
10	Daniel	Coal (tons)	Sep-17	0	0	0.00	0	0	0.00	238,602	13,213	55.38
11	Daniel	Coal (tons)	Oct-17	0	0	0.00	0	0	0.00	238,601	13,188	55.27
12	Daniel	Coal (tons)	Nov-17	0	0	0.00	0	0	0.00	238,601	13,180	55.24
13	Daniel	Coal (tons)	Dec-17	0	0	0.00	0	0	0.00	239,001	13,196	55.21
14	Total									3,120,919	176,960	
15	Daniel	Coal (tons)	13 mth avg							240,071	13,612	56.70

16 Totals may not add due to rounding.

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 12/31/17
 Prior Year Ended 12/31/16
 Historical Year Ended 12/31/15

DOCKET NO.: 160186-EI

Witness: M. L. Burroughs, S. D. Ritenour

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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	Scherer	Coal (tons)	Dec-16	155,514	6,720	43.21	61,648	2,705	43.88	61,643	2,675	43.40
2	Scherer	Coal (tons)	Jan-17	155,519	6,750	43.40	65,723	2,734	41.60	65,741	2,818	42.87
3	Scherer	Coal (tons)	Feb-17	155,501	6,666	42.87	58,594	2,445	41.73	58,579	2,493	42.56
4	Scherer	Coal (tons)	Mar-17	155,516	6,618	42.56	21,309	922	43.25	4,751	203	42.64
5	Scherer	Coal (tons)	Apr-17	172,074	7,337	42.64	18,722	811	43.32	0	0	0.00
6	Scherer	Coal (tons)	May-17	190,796	8,148	42.71	25,743	1,109	43.10	43,398	1,855	42.75
7	Scherer	Coal (tons)	Jun-17	173,141	7,402	42.75	53,871	2,255	41.86	71,466	3,040	42.54
8	Scherer	Coal (tons)	Jul-17	155,546	6,617	42.54	75,721	3,137	41.43	75,712	3,193	42.18
9	Scherer	Coal (tons)	Aug-17	155,555	6,561	42.18	76,716	3,176	41.40	76,738	3,217	41.92
10	Scherer	Coal (tons)	Sep-17	155,533	6,520	41.92	69,496	2,885	41.52	69,509	2,905	41.80
11	Scherer	Coal (tons)	Oct-17	155,520	6,500	41.80	65,108	2,712	41.65	65,115	2,719	41.75
12	Scherer	Coal (tons)	Nov-17	155,513	6,493	41.75	65,443	2,729	41.71	65,444	2,731	41.74
13	Scherer	Coal (tons)	Dec-17	155,512	6,491	41.74	67,145	2,794	41.61	65,870	2,747	41.70

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 12/31/17
 Prior Year Ended 12/31/16
 Historical Year Ended 12/31/15

DOCKET NO.: 160186-EI

Witness: M. L. Burroughs, S. D. Ritenour

96

(1)	(2)	(3)	(4)	(5) Fuel Issues (Other)			(8) Adjustments			(11) Ending Inventory		
Line No.	Plant	Fuel Type	Month	Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit
1	Scherer	Coal (tons)	Dec-16	0	0	0.00	0	0	0.00	155,519	6,750	43.40
2	Scherer	Coal (tons)	Jan-17	0	0	0.00	0	0	0.00	155,501	6,666	42.87
3	Scherer	Coal (tons)	Feb-17	0	0	0.00	0	0	0.00	155,516	6,618	42.56
4	Scherer	Coal (tons)	Mar-17	0	0	0.00	0	0	0.00	172,074	7,337	42.64
5	Scherer	Coal (tons)	Apr-17	0	0	0.00	0	0	0.00	190,796	8,148	42.71
6	Scherer	Coal (tons)	May-17	0	0	0.00	0	0	0.00	173,141	7,402	42.75
7	Scherer	Coal (tons)	Jun-17	0	0	0.00	0	0	0.00	155,546	6,617	42.54
8	Scherer	Coal (tons)	Jul-17	0	0	0.00	0	0	0.00	155,555	6,561	42.18
9	Scherer	Coal (tons)	Aug-17	0	0	0.00	0	0	0.00	155,533	6,520	41.92
10	Scherer	Coal (tons)	Sep-17	0	0	0.00	0	0	0.00	155,520	6,500	41.80
11	Scherer	Coal (tons)	Oct-17	0	0	0.00	0	0	0.00	155,513	6,493	41.75
12	Scherer	Coal (tons)	Nov-17	0	0	0.00	0	0	0.00	155,512	6,491	41.74
13	Scherer	Coal (tons)	Dec-17	0	0	0.00	0	0	0.00	156,787	6,538	41.70
14	Total									2,092,513	88,641	
15	Scherer	Coal (tons)	13 mth avg							160,963	6,819	42.36

16 Totals may not add due to rounding.

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 12/31/17

Prior Year Ended 12/31/16

Historical Year Ended 12/31/15

COMPANY: GULF POWER COMPANY

DOCKET NO.: 160186-EI

Witness: M. L. Burroughs, S. D. Ritenour

(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-16	9,284	770	82.94	0	0	0.00	0	0	0.00
2	Cent. AL	CT Oil	Jan-17	9,284	770	82.94	0	0	0.00	0	0	0.00
3	Cent. AL	CT Oil	Feb-17	9,284	770	82.94	0	0	0.00	0	0	0.00
4	Cent. AL	CT Oil	Mar-17	9,284	770	82.94	0	0	0.00	0	0	0.00
5	Cent. AL	CT Oil	Apr-17	9,284	770	82.94	0	0	0.00	0	0	0.00
6	Cent. AL	CT Oil	May-17	9,284	770	82.94	0	0	0.00	0	0	0.00
7	Cent. AL	CT Oil	Jun-17	9,284	770	82.94	0	0	0.00	0	0	0.00
8	Cent. AL	CT Oil	Jul-17	9,284	770	82.94	0	0	0.00	0	0	0.00
9	Cent. AL	CT Oil	Aug-17	9,284	770	82.94	0	0	0.00	0	0	0.00
10	Cent. AL	CT Oil	Sep-17	9,284	770	82.94	0	0	0.00	0	0	0.00
11	Cent. AL	CT Oil	Oct-17	9,284	770	82.94	0	0	0.00	0	0	0.00
12	Cent. AL	CT Oil	Nov-17	9,284	770	82.94	0	0	0.00	0	0	0.00
13	Cent. AL	CT Oil	Dec-17	9,284	770	82.94	0	0	0.00	0	0	0.00

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

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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 12/31/17

 Prior Year Ended 12/31/16

 Historical Year Ended 12/31/15

COMPANY: GULF POWER COMPANY

Witness: M. L. Burroughs, S. D. Ritenour

DOCKET NO.: 160186-EI

26

(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-16	0	0	0.00	0	0	0.00	9,284	770	82.94
2	Cent. AL	CT Oil	Jan-17	0	0	0.00	0	0	0.00	9,284	770	82.94
3	Cent. AL	CT Oil	Feb-17	0	0	0.00	0	0	0.00	9,284	770	82.94
4	Cent. AL	CT Oil	Mar-17	0	0	0.00	0	0	0.00	9,284	770	82.94
5	Cent. AL	CT Oil	Apr-17	0	0	0.00	0	0	0.00	9,284	770	82.94
6	Cent. AL	CT Oil	May-17	0	0	0.00	0	0	0.00	9,284	770	82.94
7	Cent. AL	CT Oil	Jun-17	0	0	0.00	0	0	0.00	9,284	770	82.94
8	Cent. AL	CT Oil	Jul-17	0	0	0.00	0	0	0.00	9,284	770	82.94
9	Cent. AL	CT Oil	Aug-17	0	0	0.00	0	0	0.00	9,284	770	82.94
10	Cent. AL	CT Oil	Sep-17	0	0	0.00	0	0	0.00	9,284	770	82.94
11	Cent. AL	CT Oil	Oct-17	0	0	0.00	0	0	0.00	9,284	770	82.94
12	Cent. AL	CT Oil	Nov-17	0	0	0.00	0	0	0.00	9,284	770	82.94
13	Cent. AL	CT Oil	Dec-17	0	0	0.00	0	0	0.00	9,284	770	82.94
14	Total									120,692	10,010	
15	Cent. AL	CT Oil	13 mth avg							9,284	770	82.94

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

17 Totals may not add due to rounding.

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 12/31/17

 Prior Year Ended 12/31/16

 Historical Year Ended 12/31/15

COMPANY: GULF POWER COMPANY

Witness: M. L. Burroughs, S. D. Ritenour

DOCKET NO.: 160186-EI

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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	Smith	CT Oil	Dec-16	7,143	750	105.00	0	0	0.00	0	0	0.00
2	Smith	CT Oil	Jan-17	7,143	750	105.00	0	0	0.00	0	0	0.00
3	Smith	CT Oil	Feb-17	7,143	750	105.00	0	0	0.00	0	0	0.00
4	Smith	CT Oil	Mar-17	7,143	750	105.00	0	0	0.00	0	0	0.00
5	Smith	CT Oil	Apr-17	7,143	750	105.00	0	0	0.00	0	0	0.00
6	Smith	CT Oil	May-17	7,143	750	105.00	0	0	0.00	0	0	0.00
7	Smith	CT Oil	Jun-17	7,143	750	105.00	0	0	0.00	0	0	0.00
8	Smith	CT Oil	Jul-17	7,143	750	105.00	0	0	0.00	0	0	0.00
9	Smith	CT Oil	Aug-17	7,143	750	105.00	0	0	0.00	0	0	0.00
10	Smith	CT Oil	Sep-17	7,143	750	105.00	0	0	0.00	0	0	0.00
11	Smith	CT Oil	Oct-17	7,143	750	105.00	0	0	0.00	0	0	0.00
12	Smith	CT Oil	Nov-17	7,143	750	105.00	0	0	0.00	0	0	0.00
13	Smith	CT Oil	Dec-17	7,143	750	105.00	0	0	0.00	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:

 X Projected Test Year Ended 12/31/17

 Prior Year Ended 12/31/16

 Historical Year Ended 12/31/15

COMPANY: GULF POWER COMPANY

DOCKET NO.: 160186-EI

Witness: M. L. Burroughs, S. D. Ritenour

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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	CT Oil	Dec-16	0	0	0.00	0	0	0.00	7,143	750	105.00
2	Smith	CT Oil	Jan-17	0	0	0.00	0	0	0.00	7,143	750	105.00
3	Smith	CT Oil	Feb-17	0	0	0.00	0	0	0.00	7,143	750	105.00
4	Smith	CT Oil	Mar-17	0	0	0.00	0	0	0.00	7,143	750	105.00
5	Smith	CT Oil	Apr-17	0	0	0.00	0	0	0.00	7,143	750	105.00
6	Smith	CT Oil	May-17	0	0	0.00	0	0	0.00	7,143	750	105.00
7	Smith	CT Oil	Jun-17	0	0	0.00	0	0	0.00	7,143	750	105.00
8	Smith	CT Oil	Jul-17	0	0	0.00	0	0	0.00	7,143	750	105.00
9	Smith	CT Oil	Aug-17	0	0	0.00	0	0	0.00	7,143	750	105.00
10	Smith	CT Oil	Sep-17	0	0	0.00	0	0	0.00	7,143	750	105.00
11	Smith	CT Oil	Oct-17	0	0	0.00	0	0	0.00	7,143	750	105.00
12	Smith	CT Oil	Nov-17	0	0	0.00	0	0	0.00	7,143	750	105.00
13	Smith	CT Oil	Dec-17	0	0	0.00	0	0	0.00	7,143	750	105.00
14	Total									92,859	9,750	
15	Smith	CT Oil	13 mth avg							7,143	750	105.00

16 Totals may not add due to rounding.

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 12/31/17
 Prior Year Ended 12/31/16
 Historical Year Ended 12/31/15

COMPANY: GULF POWER COMPANY

DOCKET NO.: 160186-EI

Witness: M. L. Burroughs, S. D. Ritenour

100

(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-16	4,286	326	76.06	401	27	67.33	401	30	74.81
2	Crist	Oil	Jan-17	4,286	323	75.36	401	29	72.32	401	30	74.81
3	Crist	Oil	Feb-17	4,286	322	75.13	401	29	72.32	401	30	74.81
4	Crist	Oil	Mar-17	4,286	321	74.90	43	3	69.77	43	3	69.77
5	Crist	Oil	Apr-17	4,286	321	74.90	43	3	69.77	43	3	69.77
6	Crist	Oil	May-17	4,286	321	74.90	214	16	74.77	214	16	74.77
7	Crist	Oil	Jun-17	4,286	321	74.90	214	15	70.09	214	16	74.77
8	Crist	Oil	Jul-17	4,286	320	74.66	307	23	74.92	307	23	74.92
9	Crist	Oil	Aug-17	4,286	320	74.66	401	29	72.32	401	30	74.81
10	Crist	Oil	Sep-17	4,286	319	74.43	214	16	74.77	214	16	74.77
11	Crist	Oil	Oct-17	4,286	319	74.43	43	3	69.77	43	3	69.77
12	Crist	Oil	Nov-17	4,286	319	74.43	214	16	74.77	214	16	74.77
13	Crist	Oil	Dec-17	4,286	319	74.43	214	15	70.09	214	16	74.77

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 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 12/31/17

 Prior Year Ended 12/31/16

 Historical Year Ended 12/31/15

COMPANY: GULF POWER COMPANY

Witness: M. L. Burroughs, S. D. Ritenour

DOCKET NO.: 160186-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	Crist	Oil	Dec-16	0	0	0.00	0	0	0.00	4,286	323	75.36
2	Crist	Oil	Jan-17	0	0	0.00	0	0	0.00	4,286	322	75.13
3	Crist	Oil	Feb-17	0	0	0.00	0	0	0.00	4,286	321	74.90
4	Crist	Oil	Mar-17	0	0	0.00	0	0	0.00	4,286	321	74.90
5	Crist	Oil	Apr-17	0	0	0.00	0	0	0.00	4,286	321	74.90
6	Crist	Oil	May-17	0	0	0.00	0	0	0.00	4,286	321	74.90
7	Crist	Oil	Jun-17	0	0	0.00	0	0	0.00	4,286	320	74.66
8	Crist	Oil	Jul-17	0	0	0.00	0	0	0.00	4,286	320	74.66
9	Crist	Oil	Aug-17	0	0	0.00	0	0	0.00	4,286	319	74.43
10	Crist	Oil	Sep-17	0	0	0.00	0	0	0.00	4,286	319	74.43
11	Crist	Oil	Oct-17	0	0	0.00	0	0	0.00	4,286	319	74.43
12	Crist	Oil	Nov-17	0	0	0.00	0	0	0.00	4,286	319	74.43
13	Crist	Oil	Dec-17	0	0	0.00	0	0	0.00	4,286	318	74.20
14	Total									55,718	4,163	
15	Crist	Oil	13 mth avg							4,286	320	74.66

16 Totals may not add due to rounding.

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 12/31/17
 Prior Year Ended 12/31/16
 Historical Year Ended 12/31/15

COMPANY: GULF POWER COMPANY

DOCKET NO.: 160186-EI

Witness: M. L. Burroughs, S. D. Ritenour

(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-16	0	0	0.00	0	0	0.00	0	0	0.00
2	Smith	Oil	Jan-17	0	0	0.00	0	0	0.00	0	0	0.00
3	Smith	Oil	Feb-17	0	0	0.00	0	0	0.00	0	0	0.00
4	Smith	Oil	Mar-17	0	0	0.00	0	0	0.00	0	0	0.00
5	Smith	Oil	Apr-17	0	0	0.00	0	0	0.00	0	0	0.00
6	Smith	Oil	May-17	0	0	0.00	0	0	0.00	0	0	0.00
7	Smith	Oil	Jun-17	0	0	0.00	0	0	0.00	0	0	0.00
8	Smith	Oil	Jul-17	0	0	0.00	0	0	0.00	0	0	0.00
9	Smith	Oil	Aug-17	0	0	0.00	0	0	0.00	0	0	0.00
10	Smith	Oil	Sep-17	0	0	0.00	0	0	0.00	0	0	0.00
11	Smith	Oil	Oct-17	0	0	0.00	0	0	0.00	0	0	0.00
12	Smith	Oil	Nov-17	0	0	0.00	0	0	0.00	0	0	0.00
13	Smith	Oil	Dec-17	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 12/31/17

 Prior Year Ended 12/31/16

 Historical Year Ended 12/31/15

COMPANY: GULF POWER COMPANY

DOCKET NO.: 160186-EI

Witness: M. L. Burroughs, S. D. Ritenour

(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-16	0	0	0.00	0	0	0.00	0	0	0.00
2	Smith	Oil	Jan-17	0	0	0.00	0	0	0.00	0	0	0.00
3	Smith	Oil	Feb-17	0	0	0.00	0	0	0.00	0	0	0.00
4	Smith	Oil	Mar-17	0	0	0.00	0	0	0.00	0	0	0.00
5	Smith	Oil	Apr-17	0	0	0.00	0	0	0.00	0	0	0.00
6	Smith	Oil	May-17	0	0	0.00	0	0	0.00	0	0	0.00
7	Smith	Oil	Jun-17	0	0	0.00	0	0	0.00	0	0	0.00
8	Smith	Oil	Jul-17	0	0	0.00	0	0	0.00	0	0	0.00
9	Smith	Oil	Aug-17	0	0	0.00	0	0	0.00	0	0	0.00
10	Smith	Oil	Sep-17	0	0	0.00	0	0	0.00	0	0	0.00
11	Smith	Oil	Oct-17	0	0	0.00	0	0	0.00	0	0	0.00
12	Smith	Oil	Nov-17	0	0	0.00	0	0	0.00	0	0	0.00
13	Smith	Oil	Dec-17	0	0	0.00	0	0	0.00	0	0	0.00
14	Total									0	0	
15	Smith	Oil	13 mth avg							0	0	0.00

16 Totals may not add due to rounding.

17 Plant Smith units 1 and 2 retired April 1, 2016.

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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 12/31/17

 Prior Year Ended 12/31/16

 Historical Year Ended 12/31/15

COMPANY: GULF POWER COMPANY

Witness: M. L. Burroughs, S. D. Ritenour

DOCKET NO.: 160186-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-16	0	0	0.00	0	0	0.00	0	0	0.00
2	Scholz	Oil	Jan-17	0	0	0.00	0	0	0.00	0	0	0.00
3	Scholz	Oil	Feb-17	0	0	0.00	0	0	0.00	0	0	0.00
4	Scholz	Oil	Mar-17	0	0	0.00	0	0	0.00	0	0	0.00
5	Scholz	Oil	Apr-17	0	0	0.00	0	0	0.00	0	0	0.00
6	Scholz	Oil	May-17	0	0	0.00	0	0	0.00	0	0	0.00
7	Scholz	Oil	Jun-17	0	0	0.00	0	0	0.00	0	0	0.00
8	Scholz	Oil	Jul-17	0	0	0.00	0	0	0.00	0	0	0.00
9	Scholz	Oil	Aug-17	0	0	0.00	0	0	0.00	0	0	0.00
10	Scholz	Oil	Sep-17	0	0	0.00	0	0	0.00	0	0	0.00
11	Scholz	Oil	Oct-17	0	0	0.00	0	0	0.00	0	0	0.00
12	Scholz	Oil	Nov-17	0	0	0.00	0	0	0.00	0	0	0.00
13	Scholz	Oil	Dec-17	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 12/31/17

 Prior Year Ended 12/31/16

 Historical Year Ended 12/31/15

COMPANY: GULF POWER COMPANY

Witness: M. L. Burroughs, S. D. Ritenour

DOCKET NO.: 160186-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-16	0	0	0.00	0	0	0.00	0	0	0.00
2	Scholz	Oil	Jan-17	0	0	0.00	0	0	0.00	0	0	0.00
3	Scholz	Oil	Feb-17	0	0	0.00	0	0	0.00	0	0	0.00
4	Scholz	Oil	Mar-17	0	0	0.00	0	0	0.00	0	0	0.00
5	Scholz	Oil	Apr-17	0	0	0.00	0	0	0.00	0	0	0.00
6	Scholz	Oil	May-17	0	0	0.00	0	0	0.00	0	0	0.00
7	Scholz	Oil	Jun-17	0	0	0.00	0	0	0.00	0	0	0.00
8	Scholz	Oil	Jul-17	0	0	0.00	0	0	0.00	0	0	0.00
9	Scholz	Oil	Aug-17	0	0	0.00	0	0	0.00	0	0	0.00
10	Scholz	Oil	Sep-17	0	0	0.00	0	0	0.00	0	0	0.00
11	Scholz	Oil	Oct-17	0	0	0.00	0	0	0.00	0	0	0.00
12	Scholz	Oil	Nov-17	0	0	0.00	0	0	0.00	0	0	0.00
13	Scholz	Oil	Dec-17	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

16 Totals may not add due to rounding.

17 Plant Scholz units 1 and 2 retired April 16, 2015.

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 12/31/17

 Prior Year Ended 12/31/16

 Historical Year Ended 12/31/15

COMPANY: GULF POWER COMPANY

Witness: M. L. Burroughs, S. D. Ritenour

DOCKET NO.: 160186-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	Daniel	Oil	Dec-16	2,404	162	67.39	511	34	66.54	511	34	66.54
2	Daniel	Oil	Jan-17	2,404	162	67.39	511	37	72.41	511	35	68.49
3	Daniel	Oil	Feb-17	2,404	164	68.22	511	37	72.41	511	35	68.49
4	Daniel	Oil	Mar-17	2,404	166	69.05	511	37	72.41	511	36	70.45
5	Daniel	Oil	Apr-17	2,404	167	69.47	235	17	72.34	235	16	68.09
6	Daniel	Oil	May-17	2,404	168	69.88	511	37	72.41	511	36	70.45
7	Daniel	Oil	Jun-17	2,404	169	70.30	511	37	72.41	511	36	70.45
8	Daniel	Oil	Jul-17	2,404	170	70.72	511	37	72.41	511	36	70.45
9	Daniel	Oil	Aug-17	2,404	171	71.13	511	36	70.45	511	36	70.45
10	Daniel	Oil	Sep-17	2,404	171	71.13	511	37	72.41	511	36	70.45
11	Daniel	Oil	Oct-17	2,404	172	71.55	511	37	72.41	511	37	72.41
12	Daniel	Oil	Nov-17	2,404	172	71.55	511	37	72.41	511	37	72.41
13	Daniel	Oil	Dec-17	2,404	172	71.55	511	38	74.36	511	37	72.41

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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 12/31/17

 Prior Year Ended 12/31/16

 Historical Year Ended 12/31/15

COMPANY: GULF POWER COMPANY

Witness: M. L. Burroughs, S. D. Ritenour

DOCKET NO.: 160186-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	Daniel	Oil	Dec-16	0	0	0.00	0	0	0.00	2,404	162	67.39
2	Daniel	Oil	Jan-17	0	0	0.00	0	0	0.00	2,404	164	68.22
3	Daniel	Oil	Feb-17	0	0	0.00	0	0	0.00	2,404	166	69.05
4	Daniel	Oil	Mar-17	0	0	0.00	0	0	0.00	2,404	167	69.47
5	Daniel	Oil	Apr-17	0	0	0.00	0	0	0.00	2,404	168	69.88
6	Daniel	Oil	May-17	0	0	0.00	0	0	0.00	2,404	169	70.30
7	Daniel	Oil	Jun-17	0	0	0.00	0	0	0.00	2,404	170	70.72
8	Daniel	Oil	Jul-17	0	0	0.00	0	0	0.00	2,404	171	71.13
9	Daniel	Oil	Aug-17	0	0	0.00	0	0	0.00	2,404	171	71.13
10	Daniel	Oil	Sep-17	0	0	0.00	0	0	0.00	2,404	172	71.55
11	Daniel	Oil	Oct-17	0	0	0.00	0	0	0.00	2,404	172	71.55
12	Daniel	Oil	Nov-17	0	0	0.00	0	0	0.00	2,404	172	71.55
13	Daniel	Oil	Dec-17	0	0	0.00	0	0	0.00	2,404	173	71.96
14	Total									31,252	2,197	
15	Daniel	Oil	13 mth avg							2,404	169	70.30

16 Totals may not add due to rounding.

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 12/31/17

 Prior Year Ended 12/31/16

 Historical Year Ended 12/31/15

COMPANY: GULF POWER COMPANY

Witness: M. L. Burroughs, S. D. Ritenour

DOCKET NO.: 160186-EI

801

(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-16	707	58	82.04	94	8	85.11	94	8	85.11
2	Scherer	Oil	Jan-17	707	58	82.04	94	7	74.47	94	8	85.11
3	Scherer	Oil	Feb-17	707	57	80.62	94	8	85.11	94	8	85.11
4	Scherer	Oil	Mar-17	707	57	80.62	94	8	85.11	94	8	85.11
5	Scherer	Oil	Apr-17	707	57	80.62	0	0	0.00	0	0	0.00
6	Scherer	Oil	May-17	707	57	80.62	94	7	74.47	94	8	85.11
7	Scherer	Oil	Jun-17	707	56	79.21	94	8	85.11	94	8	85.11
8	Scherer	Oil	Jul-17	707	56	79.21	94	7	74.47	94	7	74.47
9	Scherer	Oil	Aug-17	707	56	79.21	94	7	74.47	94	7	74.47
10	Scherer	Oil	Sep-17	707	56	79.21	94	7	74.47	94	7	74.47
11	Scherer	Oil	Oct-17	707	56	79.21	94	7	74.47	94	7	74.47
12	Scherer	Oil	Nov-17	707	56	79.21	94	7	74.47	94	7	74.47
13	Scherer	Oil	Dec-17	707	56	79.21	94	6	63.83	94	7	74.47

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 12/31/17

COMPANY: GULF POWER COMPANY

 Prior Year Ended 12/31/16

 Historical Year Ended 12/31/15

DOCKET NO.: 160186-EI

Witness: M. L. Burroughs, S. D. Ritenour

601

(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-16	0	0	0.00	0	0	0.00	707	58	82.04
2	Scherer	Oil	Jan-17	0	0	0.00	0	0	0.00	707	57	80.62
3	Scherer	Oil	Feb-17	0	0	0.00	0	0	0.00	707	57	80.62
4	Scherer	Oil	Mar-17	0	0	0.00	0	0	0.00	707	57	80.62
5	Scherer	Oil	Apr-17	0	0	0.00	0	0	0.00	707	57	80.62
6	Scherer	Oil	May-17	0	0	0.00	0	0	0.00	707	56	79.21
7	Scherer	Oil	Jun-17	0	0	0.00	0	0	0.00	707	56	79.21
8	Scherer	Oil	Jul-17	0	0	0.00	0	0	0.00	707	56	79.21
9	Scherer	Oil	Aug-17	0	0	0.00	0	0	0.00	707	56	79.21
10	Scherer	Oil	Sep-17	0	0	0.00	0	0	0.00	707	56	79.21
11	Scherer	Oil	Oct-17	0	0	0.00	0	0	0.00	707	56	79.21
12	Scherer	Oil	Nov-17	0	0	0.00	0	0	0.00	707	56	79.21
13	Scherer	Oil	Dec-17	0	0	0.00	0	0	0.00	707	55	77.79
14	Total									9,191	733	
15	Scherer	Oil	13 mth avg							707	56	79.21

16 Totals may not add due to rounding.

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 12/31/17
 Prior Year Ended 12/31/16
 Historical Year Ended 12/31/15

COMPANY: GULF POWER COMPANY

DOCKET NO.: 160186-EI

Witness: M. L. Burroughs, S. D. Ritenour

110

(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-16	593,137	1,776	2.99	2,577,644	8,583	3.33	2,577,644	8,485	3.29
2	Smith	Nat. Gas	Jan-17	593,137	1,874	3.16	2,537,548	8,682	3.42	2,510,587	8,533	3.40
3	Smith	Nat. Gas	Feb-17	620,098	2,023	3.26	2,329,738	7,903	3.39	2,329,738	7,906	3.39
4	Smith	Nat. Gas	Mar-17	620,098	2,020	3.26	2,433,325	8,081	3.32	2,433,325	8,116	3.34
5	Smith	Nat. Gas	Apr-17	620,098	1,985	3.20	1,713,235	5,167	3.02	1,767,156	5,470	3.10
6	Smith	Nat. Gas	May-17	566,177	1,682	2.97	2,396,246	7,392	3.08	2,369,286	7,316	3.09
7	Smith	Nat. Gas	Jun-17	593,137	1,758	2.96	2,357,387	7,388	3.13	2,357,387	7,367	3.12
8	Smith	Nat. Gas	Jul-17	593,137	1,779	3.00	2,500,011	7,932	3.17	2,500,011	7,910	3.16
9	Smith	Nat. Gas	Aug-17	593,137	1,801	3.04	2,503,387	7,974	3.19	2,503,387	7,964	3.18
10	Smith	Nat. Gas	Sep-17	593,137	1,811	3.05	2,335,247	7,404	3.17	2,335,247	7,409	3.17
11	Smith	Nat. Gas	Oct-17	593,137	1,806	3.04	1,692,486	5,432	3.21	1,692,486	5,416	3.20
12	Smith	Nat. Gas	Nov-17	593,137	1,822	3.07	2,349,497	7,755	3.30	2,349,497	7,709	3.28
13	Smith	Nat. Gas	Dec-17	593,137	1,868	3.15	2,550,590	8,881	3.48	2,550,590	8,788	3.45

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 12/31/17
 Prior Year Ended 12/31/16
 Historical Year Ended 12/31/15

COMPANY: GULF POWER COMPANY

DOCKET NO.: 160186-EI

Witness: M. L. Burroughs, S. D. Ritenour

(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-16	0	0	0.00	0	0	0.00	593,137	1,874	3.16
2	Smith	Nat. Gas	Jan-17	0	0	0.00	0	0	0.00	620,098	2,023	3.26
3	Smith	Nat. Gas	Feb-17	0	0	0.00	0	0	0.00	620,098	2,020	3.26
4	Smith	Nat. Gas	Mar-17	0	0	0.00	0	0	0.00	620,098	1,985	3.20
5	Smith	Nat. Gas	Apr-17	0	0	0.00	0	0	0.00	566,177	1,682	2.97
6	Smith	Nat. Gas	May-17	0	0	0.00	0	0	0.00	593,137	1,758	2.96
7	Smith	Nat. Gas	Jun-17	0	0	0.00	0	0	0.00	593,137	1,779	3.00
8	Smith	Nat. Gas	Jul-17	0	0	0.00	0	0	0.00	593,137	1,801	3.04
9	Smith	Nat. Gas	Aug-17	0	0	0.00	0	0	0.00	593,137	1,811	3.05
10	Smith	Nat. Gas	Sep-17	0	0	0.00	0	0	0.00	593,137	1,806	3.04
11	Smith	Nat. Gas	Oct-17	0	0	0.00	0	0	0.00	593,137	1,822	3.07
12	Smith	Nat. Gas	Nov-17	0	0	0.00	0	0	0.00	593,137	1,868	3.15
13	Smith	Nat. Gas	Dec-17	0	0	0.00	0	0	0.00	593,137	1,961	3.31
14	Total									7,764,704	24,190	
15	Smith	Nat. Gas	13 mth avg							597,285	1,861	3.12

16 Totals may not add due to rounding.

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 12/31/17
 Prior Year Ended 12/31/16
 Historical Year Ended 12/31/15

COMPANY: GULF POWER COMPANY

DOCKET NO.: 160186-EI

Witness: M. L. Burroughs, S. D. Ritenour

112

(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-16	0	0	0.00	19,608	61	3.13	19,608	61	3.13
2	Crist	Nat. Gas	Jan-17	0	0	0.00	19,608	63	3.23	19,608	63	3.23
3	Crist	Nat. Gas	Feb-17	0	0	0.00	19,608	63	3.23	19,608	63	3.23
4	Crist	Nat. Gas	Mar-17	0	0	0.00	4,902	16	3.17	4,902	16	3.17
5	Crist	Nat. Gas	Apr-17	0	0	0.00	4,902	14	2.94	4,902	14	2.94
6	Crist	Nat. Gas	May-17	0	0	0.00	9,804	29	2.93	9,804	29	2.93
7	Crist	Nat. Gas	Jun-17	0	0	0.00	9,804	29	2.96	9,804	29	2.96
8	Crist	Nat. Gas	Jul-17	0	0	0.00	14,706	44	3.00	14,706	44	3.00
9	Crist	Nat. Gas	Aug-17	0	0	0.00	19,608	59	3.02	19,608	59	3.02
10	Crist	Nat. Gas	Sep-17	0	0	0.00	9,804	30	3.01	9,804	30	3.01
11	Crist	Nat. Gas	Oct-17	0	0	0.00	4,902	15	3.04	4,902	15	3.04
12	Crist	Nat. Gas	Nov-17	0	0	0.00	9,804	31	3.12	9,804	31	3.12
13	Crist	Nat. Gas	Dec-17	0	0	0.00	9,804	32	3.28	9,804	32	3.28

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 12/31/17
 Prior Year Ended 12/31/16
 Historical Year Ended 12/31/15

COMPANY: GULF POWER COMPANY

DOCKET NO.: 160186-EI

Witness: M. L. Burroughs, S. D. Ritenour

113

(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-16	0	0	0.00	0	0	0.00	0	0	0.00
2	Crist	Nat. Gas	Jan-17	0	0	0.00	0	0	0.00	0	0	0.00
3	Crist	Nat. Gas	Feb-17	0	0	0.00	0	0	0.00	0	0	0.00
4	Crist	Nat. Gas	Mar-17	0	0	0.00	0	0	0.00	0	0	0.00
5	Crist	Nat. Gas	Apr-17	0	0	0.00	0	0	0.00	0	0	0.00
6	Crist	Nat. Gas	May-17	0	0	0.00	0	0	0.00	0	0	0.00
7	Crist	Nat. Gas	Jun-17	0	0	0.00	0	0	0.00	0	0	0.00
8	Crist	Nat. Gas	Jul-17	0	0	0.00	0	0	0.00	0	0	0.00
9	Crist	Nat. Gas	Aug-17	0	0	0.00	0	0	0.00	0	0	0.00
10	Crist	Nat. Gas	Sep-17	0	0	0.00	0	0	0.00	0	0	0.00
11	Crist	Nat. Gas	Oct-17	0	0	0.00	0	0	0.00	0	0	0.00
12	Crist	Nat. Gas	Nov-17	0	0	0.00	0	0	0.00	0	0	0.00
13	Crist	Nat. Gas	Dec-17	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

16 Totals may not add due to rounding.

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 12/31/17
 Prior Year Ended 12/31/16
 Historical Year Ended 12/31/15

COMPANY: GULF POWER COMPANY

DOCKET NO.: 160186-EI

Witness: M. L. Burroughs, S. D. Ritenour

114

(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-16	727,941	2,350	3.23	2,879,094	9,213	3.20	2,879,094	9,092	3.16
2	Cent. AL	Nat. Gas	Jan-17	727,941	2,471	3.39	3,861,096	12,679	3.28	3,828,008	12,487	3.26
3	Cent. AL	Nat. Gas	Feb-17	761,029	2,663	3.50	3,461,950	11,271	3.26	3,461,950	11,275	3.26
4	Cent. AL	Nat. Gas	Mar-17	761,029	2,659	3.49	2,803,929	8,930	3.18	2,803,929	8,973	3.20
5	Cent. AL	Nat. Gas	Apr-17	761,029	2,616	3.44	3,318,450	9,652	2.91	3,384,626	10,042	2.97
6	Cent. AL	Nat. Gas	May-17	694,853	2,226	3.20	3,733,061	11,052	2.96	3,699,973	10,951	2.96
7	Cent. AL	Nat. Gas	Jun-17	727,941	2,327	3.20	3,835,901	11,519	3.00	3,835,901	11,492	3.00
8	Cent. AL	Nat. Gas	Jul-17	727,941	2,354	3.23	4,143,042	12,597	3.04	4,143,042	12,570	3.03
9	Cent. AL	Nat. Gas	Aug-17	727,941	2,381	3.27	4,104,817	12,534	3.05	4,104,817	12,522	3.05
10	Cent. AL	Nat. Gas	Sep-17	727,941	2,393	3.29	3,761,728	11,438	3.04	3,761,728	11,444	3.04
11	Cent. AL	Nat. Gas	Oct-17	727,941	2,387	3.28	3,242,721	9,972	3.08	3,242,721	9,952	3.07
12	Cent. AL	Nat. Gas	Nov-17	727,941	2,407	3.31	2,649,394	8,396	3.17	2,649,394	8,339	3.15
13	Cent. AL	Nat. Gas	Dec-17	727,941	2,464	3.38	3,030,319	10,138	3.35	3,030,319	10,022	3.31

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:

 X Projected Test Year Ended 12/31/17
 Prior Year Ended 12/31/16
 Historical Year Ended 12/31/15

COMPANY: GULF POWER COMPANY

DOCKET NO.: 160186-EI

Witness: M. L. Burroughs, S. D. Ritenour

115

(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-16	0	0	0.00	0	0	0.00	727,941	2,471	3.39
2	Cent. AL	Nat. Gas	Jan-17	0	0	0.00	0	0	0.00	761,029	2,663	3.50
3	Cent. AL	Nat. Gas	Feb-17	0	0	0.00	0	0	0.00	761,029	2,659	3.49
4	Cent. AL	Nat. Gas	Mar-17	0	0	0.00	0	0	0.00	761,029	2,616	3.44
5	Cent. AL	Nat. Gas	Apr-17	0	0	0.00	0	0	0.00	694,853	2,226	3.20
6	Cent. AL	Nat. Gas	May-17	0	0	0.00	0	0	0.00	727,941	2,327	3.20
7	Cent. AL	Nat. Gas	Jun-17	0	0	0.00	0	0	0.00	727,941	2,354	3.23
8	Cent. AL	Nat. Gas	Jul-17	0	0	0.00	0	0	0.00	727,941	2,381	3.27
9	Cent. AL	Nat. Gas	Aug-17	0	0	0.00	0	0	0.00	727,941	2,393	3.29
10	Cent. AL	Nat. Gas	Sep-17	0	0	0.00	0	0	0.00	727,941	2,387	3.28
11	Cent. AL	Nat. Gas	Oct-17	0	0	0.00	0	0	0.00	727,941	2,407	3.31
12	Cent. AL	Nat. Gas	Nov-17	0	0	0.00	0	0	0.00	727,941	2,464	3.38
13	Cent. AL	Nat. Gas	Dec-17	0	0	0.00	0	0	0.00	727,941	2,580	3.54
14	Total									9,529,409	31,928	
15	Cent. AL	Nat. Gas	13 mth avg							733,031	2,456	3.35

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

17 Totals may not add due to rounding.

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 12/31/17

Prior Year Ended 12/31/16

Historical Year Ended 12/31/15

COMPANY: GULF POWER COMPANY

Witness: M. L. Burroughs, S. D. Ritenour

DOCKET NO.: 160186-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	Crist	Coal (tons)	Dec-15	276,566	23,103	83.54	1,527	698	457.41	0	0	0.00
2	Crist	Coal (tons)	Jan-16	278,093	23,801	85.59	59,592	4,145	69.56	68,225	5,646	82.76
3	Crist	Coal (tons)	Feb-16	269,460	22,300	82.76	57,136	4,876	85.34	57,136	4,754	83.21
4	Crist	Coal (tons)	Mar-16	269,460	22,422	83.21	4,893	794	162.28	4,893	414	84.62
5	Crist	Coal (tons)	Apr-16	269,460	22,802	84.62	17,503	1,803	103.02	17,503	1,501	85.75
6	Crist	Coal (tons)	May-16	269,460	23,105	85.74	97,243	8,115	83.45	97,243	8,279	85.14
7	Crist	Coal (tons)	Jun-16	269,460	22,941	85.14	111,317	9,184	82.50	111,317	9,391	84.37
8	Crist	Coal (tons)	Jul-16	269,460	22,733	84.37	138,791	11,211	80.77	138,791	11,540	83.15
9	Crist	Coal (tons)	Aug-16	269,460	22,404	83.14	139,612	11,219	80.36	139,612	11,475	82.19
10	Crist	Coal (tons)	Sep-16	269,460	22,148	82.19	107,148	8,682	81.03	107,148	8,771	81.86
11	Crist	Coal (tons)	Oct-16	269,460	22,059	81.86	0	408	0.00	0	0	0.00
12	Crist	Coal (tons)	Nov-16	269,460	22,466	83.38	12,153	1,385	113.93	12,153	1,029	84.69
13	Crist	Coal (tons)	Dec-16	269,460	22,822	84.69	31,198	2,881	92.36	31,198	2,667	85.49

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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)

Type of Data Shown:

 Projected Test Year Ended 12/31/17

 X

Prior Year Ended 12/31/16

 Historical Year Ended 12/31/15

COMPANY: GULF POWER COMPANY

Witness: M. L. Burroughs, S. D. Ritenour

DOCKET NO.: 160186-EI

211

(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-15	0	0	0.00	0	0	0.00	278,093	23,801	85.59
2	Crist	Coal (tons)	Jan-16	0	0	0.00	0	0	0.00	269,460	22,300	82.76
3	Crist	Coal (tons)	Feb-16	0	0	0.00	0	0	0.00	269,460	22,422	83.21
4	Crist	Coal (tons)	Mar-16	0	0	0.00	0	0	0.00	269,460	22,802	84.62
5	Crist	Coal (tons)	Apr-16	0	0	0.00	0	0	0.00	269,460	23,105	85.74
6	Crist	Coal (tons)	May-16	0	0	0.00	0	0	0.00	269,460	22,941	85.14
7	Crist	Coal (tons)	Jun-16	0	0	0.00	0	0	0.00	269,460	22,733	84.37
8	Crist	Coal (tons)	Jul-16	0	0	0.00	0	0	0.00	269,460	22,404	83.14
9	Crist	Coal (tons)	Aug-16	0	0	0.00	0	0	0.00	269,460	22,148	82.19
10	Crist	Coal (tons)	Sep-16	0	0	0.00	0	0	0.00	269,460	22,059	81.86
11	Crist	Coal (tons)	Oct-16	0	0	0.00	0	0	0.00	269,460	22,466	83.38
12	Crist	Coal (tons)	Nov-16	0	0	0.00	0	0	0.00	269,460	22,822	84.69
13	Crist	Coal (tons)	Dec-16	0	0	0.00	0	0	0.00	269,460	23,036	85.49
14	Total									3,511,613	295,039	
15	Crist	Coal (tons)	13 mth avg							270,124	22,695	84.02

16 Totals may not add due to rounding.

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 12/31/17

COMPANY: GULF POWER COMPANY

 X Prior Year Ended 12/31/16

 Historical Year Ended 12/31/15

DOCKET NO.: 160186-EI

Witness: M. L. Burroughs, S. D. Ritenour

118

(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-15	22,830	1,925	84.31	0	0	0.00	0	0	0.00
2	Smith	Coal (tons)	Jan-16	22,830	1,925	84.31	26,666	2,495	93.57	25,567	2,283	89.30
3	Smith	Coal (tons)	Feb-16	23,929	2,137	89.30	-1	122	-121739.00	23,928	2,259	94.39
4	Smith	Coal (tons)	Mar-16	0	0	0.00	0	0	0.00	0	0	0.00
5	Smith	Coal (tons)	Apr-16	0	0	0.00	0	0	0.00	0	0	0.00
6	Smith	Coal (tons)	May-16	0	0	0.00	0	0	0.00	0	0	0.00
7	Smith	Coal (tons)	Jun-16	0	0	0.00	0	0	0.00	0	0	0.00
8	Smith	Coal (tons)	Jul-16	0	0	0.00	0	0	0.00	0	0	0.00
9	Smith	Coal (tons)	Aug-16	0	0	0.00	0	0	0.00	0	0	0.00
10	Smith	Coal (tons)	Sep-16	0	0	0.00	0	0	0.00	0	0	0.00
11	Smith	Coal (tons)	Oct-16	0	0	0.00	0	0	0.00	0	0	0.00
12	Smith	Coal (tons)	Nov-16	0	0	0.00	0	0	0.00	0	0	0.00
13	Smith	Coal (tons)	Dec-16	0	0	0.00	0	0	0.00	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 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 12/31/17

 X Prior Year Ended 12/31/16

Historical Year Ended 12/31/15

COMPANY: GULF POWER COMPANY

Witness: M. L. Burroughs, S. D. Ritenour

DOCKET NO.: 160186-EI

611

(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-15	0	0	0.00	0	0	0.00	22,830	1,925	84.31
2	Smith	Coal (tons)	Jan-16	0	0	0.00	0	0	0.00	23,929	2,137	89.30
3	Smith	Coal (tons)	Feb-16	0	0	0.00	0	0	0.00	0	0	0.00
4	Smith	Coal (tons)	Mar-16	0	0	0.00	0	0	0.00	0	0	0.00
5	Smith	Coal (tons)	Apr-16	0	0	0.00	0	0	0.00	0	0	0.00
6	Smith	Coal (tons)	May-16	0	0	0.00	0	0	0.00	0	0	0.00
7	Smith	Coal (tons)	Jun-16	0	0	0.00	0	0	0.00	0	0	0.00
8	Smith	Coal (tons)	Jul-16	0	0	0.00	0	0	0.00	0	0	0.00
9	Smith	Coal (tons)	Aug-16	0	0	0.00	0	0	0.00	0	0	0.00
10	Smith	Coal (tons)	Sep-16	0	0	0.00	0	0	0.00	0	0	0.00
11	Smith	Coal (tons)	Oct-16	0	0	0.00	0	0	0.00	0	0	0.00
12	Smith	Coal (tons)	Nov-16	0	0	0.00	0	0	0.00	0	0	0.00
13	Smith	Coal (tons)	Dec-16	0	0	0.00	0	0	0.00	0	0	0.00
14	Total									46,759	4,062	
15	Smith	Coal (tons)	13 mth avg							3,597	312	86.74

16 Totals may not add due to rounding.

17 Plant Smith units 1 and 2 retired April 1, 2016.

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 12/31/17

COMPANY: GULF POWER COMPANY

 X Prior Year Ended 12/31/16

Historical Year Ended 12/31/15

DOCKET NO.: 160186-EI

Witness: M. L. Burroughs, S. D. Ritenour

120

(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-15	0	0	0.00	0	0	0.00	0	0	0.00
2	Scholz	Coal (tons)	Jan-16	0	0	0.00	0	0	0.00	0	0	0.00
3	Scholz	Coal (tons)	Feb-16	0	0	0.00	0	0	0.00	0	0	0.00
4	Scholz	Coal (tons)	Mar-16	0	0	0.00	0	0	0.00	0	0	0.00
5	Scholz	Coal (tons)	Apr-16	0	0	0.00	0	0	0.00	0	0	0.00
6	Scholz	Coal (tons)	May-16	0	0	0.00	0	0	0.00	0	0	0.00
7	Scholz	Coal (tons)	Jun-16	0	0	0.00	0	0	0.00	0	0	0.00
8	Scholz	Coal (tons)	Jul-16	0	0	0.00	0	0	0.00	0	0	0.00
9	Scholz	Coal (tons)	Aug-16	0	0	0.00	0	0	0.00	0	0	0.00
10	Scholz	Coal (tons)	Sep-16	0	0	0.00	0	0	0.00	0	0	0.00
11	Scholz	Coal (tons)	Oct-16	0	0	0.00	0	0	0.00	0	0	0.00
12	Scholz	Coal (tons)	Nov-16	0	0	0.00	0	0	0.00	0	0	0.00
13	Scholz	Coal (tons)	Dec-16	0	0	0.00	0	0	0.00	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 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 12/31/17

 X Prior Year Ended 12/31/16

Historical Year Ended 12/31/15

COMPANY: GULF POWER COMPANY

DOCKET NO.: 160186-EI

Witness: M. L. Burroughs, S. D. Ritenour

121

(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-15	0	0	0.00	0	0	0.00	0	0	0.00
2	Scholz	Coal (tons)	Jan-16	0	0	0.00	0	0	0.00	0	0	0.00
3	Scholz	Coal (tons)	Feb-16	0	0	0.00	0	0	0.00	0	0	0.00
4	Scholz	Coal (tons)	Mar-16	0	0	0.00	0	0	0.00	0	0	0.00
5	Scholz	Coal (tons)	Apr-16	0	0	0.00	0	0	0.00	0	0	0.00
6	Scholz	Coal (tons)	May-16	0	0	0.00	0	0	0.00	0	0	0.00
7	Scholz	Coal (tons)	Jun-16	0	0	0.00	0	0	0.00	0	0	0.00
8	Scholz	Coal (tons)	Jul-16	0	0	0.00	0	0	0.00	0	0	0.00
9	Scholz	Coal (tons)	Aug-16	0	0	0.00	0	0	0.00	0	0	0.00
10	Scholz	Coal (tons)	Sep-16	0	0	0.00	0	0	0.00	0	0	0.00
11	Scholz	Coal (tons)	Oct-16	0	0	0.00	0	0	0.00	0	0	0.00
12	Scholz	Coal (tons)	Nov-16	0	0	0.00	0	0	0.00	0	0	0.00
13	Scholz	Coal (tons)	Dec-16	0	0	0.00	0	0	0.00	0	0	0.00
14	Total									0	0	
15	Scholz	Coal (tons)	13 mth avg							0	0	0.00

16 Totals may not add due to rounding.

17 Plant Scholz units 1 and 2 retired April 16, 2015.

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 12/31/17

 X Prior Year Ended 12/31/16

Historical Year Ended 12/31/15

COMPANY: GULF POWER COMPANY

DOCKET NO.: 160186-EI

Witness: M. L. Burroughs, S. D. Ritenour

122

(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-15	366,074	24,214	66.15	42,318	2,304	54.44	10,271	667	64.94
2	Daniel	Coal (tons)	Jan-16	398,121	25,851	64.93	-58,844	-3,350	56.93	27,463	1,821	66.32
3	Daniel	Coal (tons)	Feb-16	311,814	20,680	66.32	13,500	714	52.89	16,619	1,093	65.76
4	Daniel	Coal (tons)	Mar-16	308,695	20,301	65.76	25,701	1,493	58.10	68,084	4,437	65.17
5	Daniel	Coal (tons)	Apr-16	266,312	17,357	65.17	37,900	2,272	59.95	64,268	4,147	64.52
6	Daniel	Coal (tons)	May-16	239,944	15,482	64.52	37,900	2,272	59.95	22,935	1,466	63.90
7	Daniel	Coal (tons)	Jun-16	254,909	16,289	63.90	57,500	3,376	58.71	74,911	4,715	62.95
8	Daniel	Coal (tons)	Jul-16	237,498	14,949	62.95	83,850	4,836	57.68	98,154	6,043	61.57
9	Daniel	Coal (tons)	Aug-16	223,194	13,742	61.57	83,851	4,836	57.68	101,673	6,152	60.51
10	Daniel	Coal (tons)	Sep-16	205,372	12,427	60.51	52,050	2,954	56.75	46,023	2,750	59.75
11	Daniel	Coal (tons)	Oct-16	211,399	12,631	59.75	39,200	2,207	56.30	21,495	1,273	59.21
12	Daniel	Coal (tons)	Nov-16	229,104	13,565	59.21	39,200	2,207	56.30	21,194	1,246	58.78
13	Daniel	Coal (tons)	Dec-16	247,110	14,526	58.78	25,700	1,493	58.10	15,473	909	58.72

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 12/31/17

 X Prior Year Ended 12/31/16

Historical Year Ended 12/31/15

COMPANY: GULF POWER COMPANY

Witness: M. L. Burroughs, S. D. Ritenour

DOCKET NO.: 160186-EI

123

(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-15	0	0	0.00	0	0	0.00	398,121	25,851	64.93
2	Daniel	Coal (tons)	Jan-16	0	0	0.00	0	0	0.00	311,814	20,680	66.32
3	Daniel	Coal (tons)	Feb-16	0	0	0.00	0	0	0.00	308,695	20,301	65.76
4	Daniel	Coal (tons)	Mar-16	0	0	0.00	0	0	0.00	266,312	17,357	65.17
5	Daniel	Coal (tons)	Apr-16	0	0	0.00	0	0	0.00	239,944	15,482	64.52
6	Daniel	Coal (tons)	May-16	0	0	0.00	0	0	0.00	254,909	16,289	63.90
7	Daniel	Coal (tons)	Jun-16	0	0	0.00	0	0	0.00	237,498	14,949	62.95
8	Daniel	Coal (tons)	Jul-16	0	0	0.00	0	0	0.00	223,194	13,742	61.57
9	Daniel	Coal (tons)	Aug-16	0	0	0.00	0	0	0.00	205,372	12,427	60.51
10	Daniel	Coal (tons)	Sep-16	0	0	0.00	0	0	0.00	211,399	12,631	59.75
11	Daniel	Coal (tons)	Oct-16	0	0	0.00	0	0	0.00	229,104	13,565	59.21
12	Daniel	Coal (tons)	Nov-16	0	0	0.00	0	0	0.00	247,110	14,526	58.78
13	Daniel	Coal (tons)	Dec-16	0	0	0.00	0	0	0.00	257,337	15,111	58.72
14	Total									3,390,809	212,910	
15	Daniel	Coal (tons)	13 mth avg							260,831	16,378	62.79

16 Totals may not add due to rounding.

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 12/31/17

Prior Year Ended 12/31/16

Historical Year Ended 12/31/15

COMPANY: GULF POWER COMPANY

Witness: M. L. Burroughs, S. D. Ritenour

DOCKET NO.: 160186-EI

124

(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-15	193,756	8,046	41.53	41,610	1,782	42.83	1,684	70	41.76
2	Scherer	Coal (tons)	Jan-16	217,673	9,089	41.76	12,705	670	52.74	64,937	2,751	42.36
3	Scherer	Coal (tons)	Feb-16	165,441	7,008	42.36	55,633	2,442	43.89	58,392	2,496	42.75
4	Scherer	Coal (tons)	Mar-16	162,682	6,954	42.75	57,914	2,541	43.88	65,080	2,801	43.04
5	Scherer	Coal (tons)	Apr-16	155,516	6,694	43.04	60,897	2,660	43.68	60,898	2,632	43.22
6	Scherer	Coal (tons)	May-16	155,515	6,722	43.22	70,083	3,025	43.16	70,089	3,028	43.20
7	Scherer	Coal (tons)	Jun-16	155,509	6,719	43.21	69,762	3,014	43.20	69,763	3,014	43.20
8	Scherer	Coal (tons)	Jul-16	155,508	6,719	43.21	74,632	3,204	42.93	74,634	3,218	43.12
9	Scherer	Coal (tons)	Aug-16	155,506	6,705	43.12	74,484	3,197	42.92	74,483	3,207	43.06
10	Scherer	Coal (tons)	Sep-16	155,507	6,695	43.05	70,232	3,028	43.11	70,230	3,025	43.07
11	Scherer	Coal (tons)	Oct-16	155,509	6,698	43.07	70,345	3,056	43.44	70,341	3,038	43.19
12	Scherer	Coal (tons)	Nov-16	155,513	6,716	43.19	70,048	3,031	43.27	70,047	3,027	43.21
13	Scherer	Coal (tons)	Dec-16	155,514	6,720	43.21	61,648	2,705	43.88	61,643	2,675	43.40

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:

Projected Test Year Ended 12/31/17

Prior Year Ended 12/31/16

Historical Year Ended 12/31/15

COMPANY: GULF POWER COMPANY

Witness: M. L. Burroughs, S. D. Ritenour

DOCKET NO.: 160186-EI

125

(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-15	0	0	0.00	-16,009	-669	41.76	217,673	9,089	41.76
2	Scherer	Coal (tons)	Jan-16	0	0	0.00	0	0	0.00	165,441	7,008	42.36
3	Scherer	Coal (tons)	Feb-16	0	0	0.00	0	0	0.00	162,682	6,954	42.75
4	Scherer	Coal (tons)	Mar-16	0	0	0.00	0	0	0.00	155,516	6,694	43.04
5	Scherer	Coal (tons)	Apr-16	0	0	0.00	0	0	0.00	155,515	6,722	43.22
6	Scherer	Coal (tons)	May-16	0	0	0.00	0	0	0.00	155,509	6,719	43.21
7	Scherer	Coal (tons)	Jun-16	0	0	0.00	0	0	0.00	155,508	6,719	43.21
8	Scherer	Coal (tons)	Jul-16	0	0	0.00	0	0	0.00	155,506	6,705	43.12
9	Scherer	Coal (tons)	Aug-16	0	0	0.00	0	0	0.00	155,507	6,695	43.05
10	Scherer	Coal (tons)	Sep-16	0	0	0.00	0	0	0.00	155,509	6,698	43.07
11	Scherer	Coal (tons)	Oct-16	0	0	0.00	0	0	0.00	155,513	6,716	43.19
12	Scherer	Coal (tons)	Nov-16	0	0	0.00	0	0	0.00	155,514	6,720	43.21
13	Scherer	Coal (tons)	Dec-16	0	0	0.00	0	0	0.00	155,519	6,750	43.40
14	Total									2,100,912	90,189	
15	Scherer	Coal (tons)	13 mth avg							161,609	6,938	42.93
16	Totals may not add due to rounding.											

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 12/31/17

COMPANY: GULF POWER COMPANY

X Prior Year Ended 12/31/16

Historical Year Ended 12/31/15

DOCKET NO.: 160186-EI

Witness: M. L. Burroughs, S. D. Ritenour

(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-15	9,284	770	82.94	0	0	0.00	0	0	0.00
2	Cent. AL	CT Oil	Jan-16	9,284	770	82.94	0	0	0.00	0	0	0.00
3	Cent. AL	CT Oil	Feb-16	9,284	770	82.94	0	0	0.00	0	0	0.00
4	Cent. AL	CT Oil	Mar-16	9,284	770	82.94	0	0	0.00	0	0	0.00
5	Cent. AL	CT Oil	Apr-16	9,284	770	82.94	0	0	0.00	0	0	0.00
6	Cent. AL	CT Oil	May-16	9,284	770	82.94	0	0	0.00	0	0	0.00
7	Cent. AL	CT Oil	Jun-16	9,284	770	82.94	0	0	0.00	0	0	0.00
8	Cent. AL	CT Oil	Jul-16	9,284	770	82.94	0	0	0.00	0	0	0.00
9	Cent. AL	CT Oil	Aug-16	9,284	770	82.94	0	0	0.00	0	0	0.00
10	Cent. AL	CT Oil	Sep-16	9,284	770	82.94	0	0	0.00	0	0	0.00
11	Cent. AL	CT Oil	Oct-16	9,284	770	82.94	0	0	0.00	0	0	0.00
12	Cent. AL	CT Oil	Nov-16	9,284	770	82.94	0	0	0.00	0	0	0.00
13	Cent. AL	CT Oil	Dec-16	9,284	770	82.94	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:

Projected Test Year Ended 12/31/17

X Prior Year Ended 12/31/16

Historical Year Ended 12/31/15

COMPANY: GULF POWER COMPANY

DOCKET NO.: 160186-EI

Witness: M. L. Burroughs, S. D. Ritenour

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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-15	0	0	0.00	0	0	0.00	9,284	770	82.94
2	Cent. AL	CT Oil	Jan-16	0	0	0.00	0	0	0.00	9,284	770	82.94
3	Cent. AL	CT Oil	Feb-16	0	0	0.00	0	0	0.00	9,284	770	82.94
4	Cent. AL	CT Oil	Mar-16	0	0	0.00	0	0	0.00	9,284	770	82.94
5	Cent. AL	CT Oil	Apr-16	0	0	0.00	0	0	0.00	9,284	770	82.94
6	Cent. AL	CT Oil	May-16	0	0	0.00	0	0	0.00	9,284	770	82.94
7	Cent. AL	CT Oil	Jun-16	0	0	0.00	0	0	0.00	9,284	770	82.94
8	Cent. AL	CT Oil	Jul-16	0	0	0.00	0	0	0.00	9,284	770	82.94
9	Cent. AL	CT Oil	Aug-16	0	0	0.00	0	0	0.00	9,284	770	82.94
10	Cent. AL	CT Oil	Sep-16	0	0	0.00	0	0	0.00	9,284	770	82.94
11	Cent. AL	CT Oil	Oct-16	0	0	0.00	0	0	0.00	9,284	770	82.94
12	Cent. AL	CT Oil	Nov-16	0	0	0.00	0	0	0.00	9,284	770	82.94
13	Cent. AL	CT Oil	Dec-16	0	0	0.00	0	0	0.00	9,284	770	82.94
14	Total									120,692	10,010	
15	Cent. AL	CT Oil	13 mth avg							9,284	770	82.94

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

17 Totals may not add due to rounding.

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 12/31/17

Prior Year Ended 12/31/16

Historical Year Ended 12/31/15

COMPANY: GULF POWER COMPANY

Witness: M. L. Burroughs, S. D. Ritenour

DOCKET NO.: 160186-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	CT Oil	Dec-15	6,821	715	104.83	0	0	0.00	87	9	104.83
2	Smith	CT Oil	Jan-16	6,733	706	104.83	410	44	107.82	0	0	0.00
3	Smith	CT Oil	Feb-16	7,143	750	105.00	0	0	0.00	0	0	0.00
4	Smith	CT Oil	Mar-16	7,143	750	105.00	0	0	0.00	0	0	0.00
5	Smith	CT Oil	Apr-16	7,143	750	105.00	0	0	0.00	0	0	0.00
6	Smith	CT Oil	May-16	7,143	750	105.00	0	0	0.00	0	0	0.00
7	Smith	CT Oil	Jun-16	7,143	750	105.00	0	0	0.00	0	0	0.00
8	Smith	CT Oil	Jul-16	7,143	750	105.00	0	0	0.00	0	0	0.00
9	Smith	CT Oil	Aug-16	7,143	750	105.00	0	0	0.00	0	0	0.00
10	Smith	CT Oil	Sep-16	7,143	750	105.00	0	0	0.00	0	0	0.00
11	Smith	CT Oil	Oct-16	7,143	750	105.00	0	0	0.00	0	0	0.00
12	Smith	CT Oil	Nov-16	7,143	750	105.00	0	0	0.00	0	0	0.00
13	Smith	CT Oil	Dec-16	7,143	750	105.00	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 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 12/31/17

Prior Year Ended 12/31/16

Historical Year Ended 12/31/15

COMPANY: GULF POWER COMPANY

Witness: M. L. Burroughs, S. D. Ritenour

DOCKET NO.: 160186-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	CT Oil	Dec-15	0	0	0.00	0	0	0.00	6,733	706	104.83
2	Smith	CT Oil	Jan-16	0	0	0.00	0	0	0.00	7,143	750	105.00
3	Smith	CT Oil	Feb-16	0	0	0.00	0	0	0.00	7,143	750	105.00
4	Smith	CT Oil	Mar-16	0	0	0.00	0	0	0.00	7,143	750	105.00
5	Smith	CT Oil	Apr-16	0	0	0.00	0	0	0.00	7,143	750	105.00
6	Smith	CT Oil	May-16	0	0	0.00	0	0	0.00	7,143	750	105.00
7	Smith	CT Oil	Jun-16	0	0	0.00	0	0	0.00	7,143	750	105.00
8	Smith	CT Oil	Jul-16	0	0	0.00	0	0	0.00	7,143	750	105.00
9	Smith	CT Oil	Aug-16	0	0	0.00	0	0	0.00	7,143	750	105.00
10	Smith	CT Oil	Sep-16	0	0	0.00	0	0	0.00	7,143	750	105.00
11	Smith	CT Oil	Oct-16	0	0	0.00	0	0	0.00	7,143	750	105.00
12	Smith	CT Oil	Nov-16	0	0	0.00	0	0	0.00	7,143	750	105.00
13	Smith	CT Oil	Dec-16	0	0	0.00	0	0	0.00	7,143	750	105.00
14	Total									92,449	9,706	
15	Smith	CT Oil	13 mth avg							7,111	747	105.05

16 Totals may not add due to rounding.

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 12/31/17

Prior Year Ended 12/31/16

Historical Year Ended 12/31/15

COMPANY: GULF POWER COMPANY

Witness: M. L. Burroughs, S. D. Ritenour

DOCKET NO.: 160186-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	Crist	Oil	Dec-15	1,704	192	112.90	0	0	0.00	0	0	0.00
2	Crist	Oil	Jan-16	1,704	192	112.90	2983	183	61.23	401	32	79.80
3	Crist	Oil	Feb-16	4,286	343	80.03	214	14	65.42	214	17	79.44
4	Crist	Oil	Mar-16	4,286	340	79.33	43	3	69.77	43	3	69.77
5	Crist	Oil	Apr-16	4,286	340	79.33	43	2	46.51	43	3	69.77
6	Crist	Oil	May-16	4,286	339	79.09	43	3	69.77	43	3	69.77
7	Crist	Oil	Jun-16	4,286	339	79.09	307	20	65.15	307	24	78.18
8	Crist	Oil	Jul-16	4,286	335	78.16	214	15	70.09	214	17	79.44
9	Crist	Oil	Aug-16	4,286	333	77.69	401	27	67.33	401	31	77.31
10	Crist	Oil	Sep-16	4,286	329	76.76	214	15	70.09	214	16	74.77
11	Crist	Oil	Oct-16	4,286	328	76.53	0	0	0.00	0	0	0.00
12	Crist	Oil	Nov-16	4,286	328	76.53	171	11	64.33	171	13	76.02
13	Crist	Oil	Dec-16	4,286	326	76.06	401	27	67.33	401	30	74.81

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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 12/31/17

Prior Year Ended 12/31/16

Historical Year Ended 12/31/15

COMPANY: GULF POWER COMPANY

Witness: M. L. Burroughs, S. D. Ritenour

DOCKET NO.: 160186-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	Crist	Oil	Dec-15	0	0	0.00	0	0	0.00	1,704	192	112.90
2	Crist	Oil	Jan-16	0	0	0.00	0	0	0.00	4,286	343	80.03
3	Crist	Oil	Feb-16	0	0	0.00	0	0	0.00	4,286	340	79.33
4	Crist	Oil	Mar-16	0	0	0.00	0	0	0.00	4,286	340	79.33
5	Crist	Oil	Apr-16	0	0	0.00	0	0	0.00	4,286	339	79.09
6	Crist	Oil	May-16	0	0	0.00	0	0	0.00	4,286	339	79.09
7	Crist	Oil	Jun-16	0	0	0.00	0	0	0.00	4,286	335	78.16
8	Crist	Oil	Jul-16	0	0	0.00	0	0	0.00	4,286	333	77.69
9	Crist	Oil	Aug-16	0	0	0.00	0	0	0.00	4,286	329	76.76
10	Crist	Oil	Sep-16	0	0	0.00	0	0	0.00	4,286	328	76.53
11	Crist	Oil	Oct-16	0	0	0.00	0	0	0.00	4,286	328	76.53
12	Crist	Oil	Nov-16	0	0	0.00	0	0	0.00	4,286	326	76.06
13	Crist	Oil	Dec-16	0	0	0.00	0	0	0.00	4,286	323	75.36
14	Total									53,136	4,195	
15	Crist	Oil	13 mth avg							4,087	323	79.03

16 Totals may not add due to rounding.

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 12/31/17

X Prior Year Ended 12/31/16

Historical Year Ended 12/31/15

COMPANY: GULF POWER COMPANY

Witness: M. L. Burroughs, S. D. Ritenour

DOCKET NO.: 160186-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-15	448	34	75.41	0	0	0.00	4	0	75.41
2	Smith	Oil	Jan-16	444	33	75.41	237	17	69.70	205	15	73.17
3	Smith	Oil	Feb-16	476	35	73.53	205	14	68.29	205	15	73.17
4	Smith	Oil	Mar-16	476	34	71.43	0	0	0.00	0	0	0.00
5	Smith	Oil	Apr-16	476	34	71.43	-476	-34	71.43	0	0	0.00
6	Smith	Oil	May-16	0	0	0.00	0	0	0.00	0	0	0.00
7	Smith	Oil	Jun-16	0	0	0.00	0	0	0.00	0	0	0.00
8	Smith	Oil	Jul-16	0	0	0.00	0	0	0.00	0	0	0.00
9	Smith	Oil	Aug-16	0	0	0.00	0	0	0.00	0	0	0.00
10	Smith	Oil	Sep-16	0	0	0.00	0	0	0.00	0	0	0.00
11	Smith	Oil	Oct-16	0	0	0.00	0	0	0.00	0	0	0.00
12	Smith	Oil	Nov-16	0	0	0.00	0	0	0.00	0	0	0.00
13	Smith	Oil	Dec-16	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:

Projected Test Year Ended 12/31/17

Prior Year Ended 12/31/16

Historical Year Ended 12/31/15

COMPANY: GULF POWER COMPANY

Witness: M. L. Burroughs, S. D. Ritenour

DOCKET NO.: 160186-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-15	0	0	0.00	0	0	0.00	444	33	75.41
2	Smith	Oil	Jan-16	0	0	0.00	0	0	0.00	476	35	73.53
3	Smith	Oil	Feb-16	0	0	0.00	0	0	0.00	476	34	71.43
4	Smith	Oil	Mar-16	0	0	0.00	0	0	0.00	476	34	71.43
5	Smith	Oil	Apr-16	0	0	0.00	0	0	0.00	0	0	0.00
6	Smith	Oil	May-16	0	0	0.00	0	0	0.00	0	0	0.00
7	Smith	Oil	Jun-16	0	0	0.00	0	0	0.00	0	0	0.00
8	Smith	Oil	Jul-16	0	0	0.00	0	0	0.00	0	0	0.00
9	Smith	Oil	Aug-16	0	0	0.00	0	0	0.00	0	0	0.00
10	Smith	Oil	Sep-16	0	0	0.00	0	0	0.00	0	0	0.00
11	Smith	Oil	Oct-16	0	0	0.00	0	0	0.00	0	0	0.00
12	Smith	Oil	Nov-16	0	0	0.00	0	0	0.00	0	0	0.00
13	Smith	Oil	Dec-16	0	0	0.00	0	0	0.00	0	0	0.00
14	Total									1,872	136	
15	Smith	Oil	13 mth avg							144	10	69.44

16 Totals may not add due to rounding.

17 Plant Smith units 1 and 2 retired April 1, 2016.

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 12/31/17

Prior Year Ended 12/31/16

Historical Year Ended 12/31/15

COMPANY: GULF POWER COMPANY

Witness: M. L. Burroughs, S. D. Ritenour

DOCKET NO.: 160186-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-15	0	0	0.00	0	0	0.00	0	0	0.00
2	Scholz	Oil	Jan-16	0	0	0.00	0	0	0.00	0	0	0.00
3	Scholz	Oil	Feb-16	0	0	0.00	0	0	0.00	0	0	0.00
4	Scholz	Oil	Mar-16	0	0	0.00	0	0	0.00	0	0	0.00
5	Scholz	Oil	Apr-16	0	0	0.00	0	0	0.00	0	0	0.00
6	Scholz	Oil	May-16	0	0	0.00	0	0	0.00	0	0	0.00
7	Scholz	Oil	Jun-16	0	0	0.00	0	0	0.00	0	0	0.00
8	Scholz	Oil	Jul-16	0	0	0.00	0	0	0.00	0	0	0.00
9	Scholz	Oil	Aug-16	0	0	0.00	0	0	0.00	0	0	0.00
10	Scholz	Oil	Sep-16	0	0	0.00	0	0	0.00	0	0	0.00
11	Scholz	Oil	Oct-16	0	0	0.00	0	0	0.00	0	0	0.00
12	Scholz	Oil	Nov-16	0	0	0.00	0	0	0.00	0	0	0.00
13	Scholz	Oil	Dec-16	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 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 12/31/17

Prior Year Ended 12/31/16

Historical Year Ended 12/31/15

COMPANY: GULF POWER COMPANY

DOCKET NO.: 160186-EI

Witness: M. L. Burroughs, S. D. Ritenour

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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-15	0	0	0.00	0	0	0.00	0	0	0.00
2	Scholz	Oil	Jan-16	0	0	0.00	0	0	0.00	0	0	0.00
3	Scholz	Oil	Feb-16	0	0	0.00	0	0	0.00	0	0	0.00
4	Scholz	Oil	Mar-16	0	0	0.00	0	0	0.00	0	0	0.00
5	Scholz	Oil	Apr-16	0	0	0.00	0	0	0.00	0	0	0.00
6	Scholz	Oil	May-16	0	0	0.00	0	0	0.00	0	0	0.00
7	Scholz	Oil	Jun-16	0	0	0.00	0	0	0.00	0	0	0.00
8	Scholz	Oil	Jul-16	0	0	0.00	0	0	0.00	0	0	0.00
9	Scholz	Oil	Aug-16	0	0	0.00	0	0	0.00	0	0	0.00
10	Scholz	Oil	Sep-16	0	0	0.00	0	0	0.00	0	0	0.00
11	Scholz	Oil	Oct-16	0	0	0.00	0	0	0.00	0	0	0.00
12	Scholz	Oil	Nov-16	0	0	0.00	0	0	0.00	0	0	0.00
13	Scholz	Oil	Dec-16	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

16 Totals may not add due to rounding.

17 Plant Scholz units 1 and 2 retired April 16, 2015.

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 12/31/17

Prior Year Ended 12/31/16

Historical Year Ended 12/31/15

COMPANY: GULF POWER COMPANY

Witness: M. L. Burroughs, S. D. Ritenour

DOCKET NO.: 160186-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	Daniel	Oil	Dec-15	1,958	151	77.12	624	34	54.68	358	26	71.86
2	Daniel	Oil	Jan-16	2,223	160	71.97	692	50	72.25	511	37	72.41
3	Daniel	Oil	Feb-16	2,404	173	71.96	511	34	66.54	511	36	70.45
4	Daniel	Oil	Mar-16	2,404	171	71.13	511	34	66.54	511	36	70.45
5	Daniel	Oil	Apr-16	2,404	169	70.30	511	35	68.49	511	36	70.45
6	Daniel	Oil	May-16	2,404	168	69.88	511	33	64.58	511	35	68.49
7	Daniel	Oil	Jun-16	2,404	166	69.05	511	34	66.54	511	35	68.49
8	Daniel	Oil	Jul-16	2,404	165	68.64	511	35	68.49	511	35	68.49
9	Daniel	Oil	Aug-16	2,404	165	68.64	511	34	66.54	511	35	68.49
10	Daniel	Oil	Sep-16	2,404	164	68.22	511	34	66.54	511	35	68.49
11	Daniel	Oil	Oct-16	2,404	163	67.80	511	35	68.49	511	35	68.49
12	Daniel	Oil	Nov-16	2,404	163	67.80	511	33	64.58	511	34	66.54
13	Daniel	Oil	Dec-16	2,404	162	67.39	511	34	66.54	511	34	66.54

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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 12/31/17

X

Prior Year Ended 12/31/16

Historical Year Ended 12/31/15

COMPANY: GULF POWER COMPANY

DOCKET NO.: 160186-EI

Witness: M. L. Burroughs, S. D. Ritenour

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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-15	0	0	0.00	0	0	0.00	2,223	160	71.97
2	Daniel	Oil	Jan-16	0	0	0.00	0	0	0.00	2,404	173	71.96
3	Daniel	Oil	Feb-16	0	0	0.00	0	0	0.00	2,404	171	71.13
4	Daniel	Oil	Mar-16	0	0	0.00	0	0	0.00	2,404	169	70.30
5	Daniel	Oil	Apr-16	0	0	0.00	0	0	0.00	2,404	168	69.88
6	Daniel	Oil	May-16	0	0	0.00	0	0	0.00	2,404	166	69.05
7	Daniel	Oil	Jun-16	0	0	0.00	0	0	0.00	2,404	165	68.64
8	Daniel	Oil	Jul-16	0	0	0.00	0	0	0.00	2,404	165	68.64
9	Daniel	Oil	Aug-16	0	0	0.00	0	0	0.00	2,404	164	68.22
10	Daniel	Oil	Sep-16	0	0	0.00	0	0	0.00	2,404	163	67.80
11	Daniel	Oil	Oct-16	0	0	0.00	0	0	0.00	2,404	163	67.80
12	Daniel	Oil	Nov-16	0	0	0.00	0	0	0.00	2,404	162	67.39
13	Daniel	Oil	Dec-16	0	0	0.00	0	0	0.00	2,404	162	67.39
14	Total									31,071	2,151	
15	Daniel	Oil	13 mth avg							2,390	165	69.04

16 Totals may not add due to rounding.

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 12/31/17

COMPANY: GULF POWER COMPANY

Prior Year Ended 12/31/16

Historical Year Ended 12/31/15

DOCKET NO.: 160186-EI

Witness: M. L. Burroughs, S. D. Ritenour

(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-15	1,143	112	97.99	140	11	79.53	2	0	0.00
2	Scherer	Oil	Jan-16	1,068	102	95.51	-171	-8	46.78	94	10	106.38
3	Scherer	Oil	Feb-16	803	84	104.61	3	0	0.00	94	10	106.38
4	Scherer	Oil	Mar-16	712	74	103.93	89	6	67.42	94	9	95.74
5	Scherer	Oil	Apr-16	707	71	100.42	94	7	74.47	94	9	95.74
6	Scherer	Oil	May-16	707	69	97.60	94	7	74.47	94	9	95.74
7	Scherer	Oil	Jun-16	707	67	94.77	94	7	74.47	94	9	95.74
8	Scherer	Oil	Jul-16	707	65	91.94	94	6	63.83	94	8	85.11
9	Scherer	Oil	Aug-16	707	63	89.11	94	7	74.47	94	8	85.11
10	Scherer	Oil	Sep-16	707	62	87.69	94	6	63.83	94	8	85.11
11	Scherer	Oil	Oct-16	707	60	84.87	94	7	74.47	94	8	85.11
12	Scherer	Oil	Nov-16	707	59	83.45	94	7	74.47	94	8	85.11
13	Scherer	Oil	Dec-16	707	58	82.04	94	8	85.11	94	8	85.11

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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 12/31/17
 Prior Year Ended 12/31/16
 Historical Year Ended 12/31/15

DOCKET NO.: 160186-EI

Witness: M. L. Burroughs, S. D. Ritenour

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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-15	0	0	0.00	-213	-20	95.92	1,068	102	95.51
2	Scherer	Oil	Jan-16	0	0	0.00	0	0	0.00	803	84	104.61
3	Scherer	Oil	Feb-16	0	0	0.00	0	0	0.00	712	74	103.93
4	Scherer	Oil	Mar-16	0	0	0.00	0	0	0.00	707	71	100.42
5	Scherer	Oil	Apr-16	0	0	0.00	0	0	0.00	707	69	97.60
6	Scherer	Oil	May-16	0	0	0.00	0	0	0.00	707	67	94.77
7	Scherer	Oil	Jun-16	0	0	0.00	0	0	0.00	707	65	91.94
8	Scherer	Oil	Jul-16	0	0	0.00	0	0	0.00	707	63	89.11
9	Scherer	Oil	Aug-16	0	0	0.00	0	0	0.00	707	62	87.69
10	Scherer	Oil	Sep-16	0	0	0.00	0	0	0.00	707	60	84.87
11	Scherer	Oil	Oct-16	0	0	0.00	0	0	0.00	707	59	83.45
12	Scherer	Oil	Nov-16	0	0	0.00	0	0	0.00	707	58	82.04
13	Scherer	Oil	Dec-16	0	0	0.00	0	0	0.00	707	58	82.04
14	Total									9,653	892	
15	Scherer	Oil	13 mth avg							743	69	92.87

16 Totals may not add due to rounding.

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 12/31/17
 Prior Year Ended 12/31/16
 Historical Year Ended 12/31/15

DOCKET NO.: 160186-EI

Witness: M. L. Burroughs, S. D. Ritenour

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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	Smith	Nat. Gas	Dec-15	605,654	2,055	3.39	2,209,790	5,631	2.55	2,168,967	5,906	2.72
2	Smith	Nat. Gas	Jan-16	646,477	1,781	2.75	2,554,702	7,939	3.11	2,529,779	7,712	3.05
3	Smith	Nat. Gas	Feb-16	671,400	2,008	2.99	2,341,268	7,169	3.06	2,341,268	7,162	3.06
4	Smith	Nat. Gas	Mar-16	671,400	2,015	3.00	2,552,889	7,714	3.02	2,552,889	7,733	3.03
5	Smith	Nat. Gas	Apr-16	671,400	1,996	2.97	2,252,524	6,423	2.85	2,357,747	6,842	2.90
6	Smith	Nat. Gas	May-16	566,177	1,577	2.79	1,784,833	5,205	2.92	1,757,873	5,123	2.91
7	Smith	Nat. Gas	Jun-16	593,137	1,659	2.80	2,361,304	6,997	2.96	2,361,304	6,975	2.95
8	Smith	Nat. Gas	Jul-16	593,137	1,681	2.83	2,503,902	7,527	3.01	2,503,902	7,503	3.00
9	Smith	Nat. Gas	Aug-16	593,137	1,705	2.87	2,475,373	7,453	3.01	2,475,373	7,446	3.01
10	Smith	Nat. Gas	Sep-16	593,137	1,712	2.89	0	-3	0.00	0	0	0.00
11	Smith	Nat. Gas	Oct-16	593,137	1,709	2.88	848,886	2,588	3.05	848,886	2,572	3.03
12	Smith	Nat. Gas	Nov-16	593,137	1,725	2.91	2,487,006	7,809	3.14	2,487,006	7,758	3.12
13	Smith	Nat. Gas	Dec-16	593,137	1,776	2.99	2,577,644	8,583	3.33	2,577,644	8,485	3.29

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 12/31/17

Prior Year Ended 12/31/16

Historical Year Ended 12/31/15

COMPANY: GULF POWER COMPANY

Witness: M. L. Burroughs, S. D. Ritenour

DOCKET NO.: 160186-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	Nat. Gas	Dec-15	0	0	0.00	0	0	0.00	646,477	1,781	2.75
2	Smith	Nat. Gas	Jan-16	0	0	0.00	0	0	0.00	671,400	2,008	2.99
3	Smith	Nat. Gas	Feb-16	0	0	0.00	0	0	0.00	671,400	2,015	3.00
4	Smith	Nat. Gas	Mar-16	0	0	0.00	0	0	0.00	671,400	1,996	2.97
5	Smith	Nat. Gas	Apr-16	0	0	0.00	0	0	0.00	566,177	1,577	2.79
6	Smith	Nat. Gas	May-16	0	0	0.00	0	0	0.00	593,137	1,659	2.80
7	Smith	Nat. Gas	Jun-16	0	0	0.00	0	0	0.00	593,137	1,681	2.83
8	Smith	Nat. Gas	Jul-16	0	0	0.00	0	0	0.00	593,137	1,705	2.87
9	Smith	Nat. Gas	Aug-16	0	0	0.00	0	0	0.00	593,137	1,712	2.89
10	Smith	Nat. Gas	Sep-16	0	0	0.00	0	0	0.00	593,137	1,709	2.88
11	Smith	Nat. Gas	Oct-16	0	0	0.00	0	0	0.00	593,137	1,725	2.91
12	Smith	Nat. Gas	Nov-16	0	0	0.00	0	0	0.00	593,137	1,776	2.99
13	Smith	Nat. Gas	Dec-16	0	0	0.00	0	0	0.00	593,137	1,874	3.16
14	Total									7,971,950	23,218	
15	Smith	Nat. Gas	13 mth avg							613,227	1,786	2.91

16 Totals may not add due to rounding.

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 12/31/17

Prior Year Ended 12/31/16

Historical Year Ended 12/31/15

COMPANY: GULF POWER COMPANY

Witness: M. L. Burroughs, S. D. Ritenour

DOCKET NO.: 160186-EI

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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	Crist	Nat. Gas	Dec-15	0	0	0.00	0	284	0.00	0	284	0.00
2	Crist	Nat. Gas	Jan-16	0	0	0.00	19,608	57	2.89	19,608	57	2.89
3	Crist	Nat. Gas	Feb-16	0	0	0.00	9,804	28	2.90	9,804	28	2.90
4	Crist	Nat. Gas	Mar-16	0	0	0.00	4,902	14	2.87	4,902	14	2.87
5	Crist	Nat. Gas	Apr-16	0	0	0.00	4,902	13	2.75	4,902	13	2.75
6	Crist	Nat. Gas	May-16	0	0	0.00	4,902	14	2.76	4,902	14	2.76
7	Crist	Nat. Gas	Jun-16	0	0	0.00	14,706	41	2.80	14,706	41	2.80
8	Crist	Nat. Gas	Jul-16	0	0	0.00	9,804	28	2.84	9,804	28	2.84
9	Crist	Nat. Gas	Aug-16	0	0	0.00	19,608	56	2.85	19,608	56	2.85
10	Crist	Nat. Gas	Sep-16	0	0	0.00	9,804	28	2.85	9,804	28	2.85
11	Crist	Nat. Gas	Oct-16	0	0	0.00	0	0	0.00	0	0	0.00
12	Crist	Nat. Gas	Nov-16	0	0	0.00	4,902	15	2.96	4,902	15	2.96
13	Crist	Nat. Gas	Dec-16	0	0	0.00	19,608	61	3.13	19,608	61	3.13

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 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 12/31/17

Prior Year Ended 12/31/16

Historical Year Ended 12/31/15

COMPANY: GULF POWER COMPANY

Witness: M. L. Burroughs, S. D. Ritenour

DOCKET NO.: 160186-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	Crist	Nat. Gas	Dec-15	0	0	0.00	0	0	0.00	0	0	0.00
2	Crist	Nat. Gas	Jan-16	0	0	0.00	0	0	0.00	0	0	0.00
3	Crist	Nat. Gas	Feb-16	0	0	0.00	0	0	0.00	0	0	0.00
4	Crist	Nat. Gas	Mar-16	0	0	0.00	0	0	0.00	0	0	0.00
5	Crist	Nat. Gas	Apr-16	0	0	0.00	0	0	0.00	0	0	0.00
6	Crist	Nat. Gas	May-16	0	0	0.00	0	0	0.00	0	0	0.00
7	Crist	Nat. Gas	Jun-16	0	0	0.00	0	0	0.00	0	0	0.00
8	Crist	Nat. Gas	Jul-16	0	0	0.00	0	0	0.00	0	0	0.00
9	Crist	Nat. Gas	Aug-16	0	0	0.00	0	0	0.00	0	0	0.00
10	Crist	Nat. Gas	Sep-16	0	0	0.00	0	0	0.00	0	0	0.00
11	Crist	Nat. Gas	Oct-16	0	0	0.00	0	0	0.00	0	0	0.00
12	Crist	Nat. Gas	Nov-16	0	0	0.00	0	0	0.00	0	0	0.00
13	Crist	Nat. Gas	Dec-16	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

16 Totals may not add due to rounding.

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 12/31/17

Prior Year Ended 12/31/16

Historical Year Ended 12/31/15

COMPANY: GULF POWER COMPANY

Witness: M. L. Burroughs, S. D. Ritenour

DOCKET NO.: 160186-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	Nat. Gas	Dec-15	823,784	2,729	3.31	2,553,784	6,519	2.55	2,644,006	6,973	2.64
2	Cent. AL	Nat. Gas	Jan-16	733,562	2,274	3.10	3,847,488	11,284	2.93	3,848,207	11,243	2.92
3	Cent. AL	Nat. Gas	Feb-16	732,843	2,315	3.16	3,692,125	10,833	2.93	3,692,125	10,825	2.93
4	Cent. AL	Nat. Gas	Mar-16	732,843	2,323	3.17	3,420,509	9,908	2.90	3,420,509	9,930	2.90
5	Cent. AL	Nat. Gas	Apr-16	732,843	2,301	3.14	898,081	2,397	2.67	936,071	2,602	2.78
6	Cent. AL	Nat. Gas	May-16	694,853	2,096	3.02	3,831,176	10,712	2.80	3,798,088	10,603	2.79
7	Cent. AL	Nat. Gas	Jun-16	727,941	2,205	3.03	3,500,103	9,933	2.84	3,500,103	9,905	2.83
8	Cent. AL	Nat. Gas	Jul-16	727,941	2,233	3.07	4,154,849	11,959	2.88	4,154,849	11,929	2.87
9	Cent. AL	Nat. Gas	Aug-16	727,941	2,263	3.11	4,129,982	11,912	2.88	4,129,982	11,904	2.88
10	Cent. AL	Nat. Gas	Sep-16	727,941	2,271	3.12	3,839,593	11,044	2.88	3,839,593	11,048	2.88
11	Cent. AL	Nat. Gas	Oct-16	727,941	2,267	3.11	3,032,286	8,826	2.91	3,032,286	8,806	2.90
12	Cent. AL	Nat. Gas	Nov-16	727,941	2,287	3.14	1,026,467	3,133	3.05	1,026,467	3,070	2.99
13	Cent. AL	Nat. Gas	Dec-16	727,941	2,350	3.23	2,879,094	9,213	3.20	2,879,094	9,092	3.16

14

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 12/31/17
 Prior Year Ended 12/31/16
 Historical Year Ended 12/31/15

DOCKET NO.: 160186-EI

Witness: M. L. Burroughs, S. D. Ritenour

(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-15	0	0	0.00	0	0	0.00	733,562	2,274	3.10
2	Cent. AL	Nat. Gas	Jan-16	0	0	0.00	0	0	0.00	732,843	2,315	3.16
3	Cent. AL	Nat. Gas	Feb-16	0	0	0.00	0	0	0.00	732,843	2,323	3.17
4	Cent. AL	Nat. Gas	Mar-16	0	0	0.00	0	0	0.00	732,843	2,301	3.14
5	Cent. AL	Nat. Gas	Apr-16	0	0	0.00	0	0	0.00	694,853	2,096	3.02
6	Cent. AL	Nat. Gas	May-16	0	0	0.00	0	0	0.00	727,941	2,205	3.03
7	Cent. AL	Nat. Gas	Jun-16	0	0	0.00	0	0	0.00	727,941	2,233	3.07
8	Cent. AL	Nat. Gas	Jul-16	0	0	0.00	0	0	0.00	727,941	2,263	3.11
9	Cent. AL	Nat. Gas	Aug-16	0	0	0.00	0	0	0.00	727,941	2,271	3.12
10	Cent. AL	Nat. Gas	Sep-16	0	0	0.00	0	0	0.00	727,941	2,267	3.11
11	Cent. AL	Nat. Gas	Oct-16	0	0	0.00	0	0	0.00	727,941	2,287	3.14
12	Cent. AL	Nat. Gas	Nov-16	0	0	0.00	0	0	0.00	727,941	2,350	3.23
13	Cent. AL	Nat. Gas	Dec-16	0	0	0.00	0	0	0.00	727,941	2,471	3.39
14	Total									9,450,472	29,656	
15	Cent. AL	Nat. Gas	13 mth avg							726,959	2,281	3.14

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

17 Totals may not add due to rounding.

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 12/31/17
 Prior Year Ended 12/31/16
 Historical Year Ended 12/31/15

DOCKET NO.: 160186-EI

Witness: M. L. Burroughs, S. D. Ritenour

(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-14	246,988	22,062	89.32	97,820	9,530	97.42	119,833	10,979	91.62
2	Crist	Coal (tons)	Jan-15	224,975	20,613	91.62	103,473	9,699	93.73	110,246	10,174	92.29
3	Crist	Coal (tons)	Feb-15	218,202	20,137	92.29	84,286	7,172	85.09	117,946	10,648	90.28
4	Crist	Coal (tons)	Mar-15	184,542	16,661	90.28	65,420	5,473	83.66	117,829	10,424	88.47
5	Crist	Coal (tons)	Apr-15	121,532	10,752	88.47	125,710	11,111	88.39	50,257	4,444	88.43
6	Crist	Coal (tons)	May-15	196,985	17,419	88.43	148,941	12,537	84.17	124,691	10,798	86.60
7	Crist	Coal (tons)	Jun-15	221,236	19,158	86.60	107,718	9,112	84.60	155,780	13,388	85.94
8	Crist	Coal (tons)	Jul-15	173,174	14,883	85.94	156,275	12,578	80.48	173,601	14,470	83.35
9	Crist	Coal (tons)	Aug-15	155,847	12,990	83.35	168,868	13,670	80.95	113,232	9,297	82.10
10	Crist	Coal (tons)	Sep-15	211,484	17,363	82.10	146,256	11,637	79.57	128,870	10,447	81.06
11	Crist	Coal (tons)	Oct-15	228,283	18,506	81.06	101,420	8,297	81.80	58,588	4,763	81.29
12	Crist	Coal (tons)	Nov-15	271,115	22,039	81.29	24,978	2,695	107.88	19,527	1,631	83.54
13	Crist	Coal (tons)	Dec-15	276,566	23,103	83.54	1,527	698	457.41	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 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 12/31/17

Prior Year Ended 12/31/16

X Historical Year Ended 12/31/15

COMPANY: GULF POWER COMPANY

Witness: M. L. Burroughs, S. D. Ritenour

DOCKET NO.: 160186-EI

147

(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-14	0	0	0.00	0	0	0.00	224,975	20,613	91.62
2	Crist	Coal (tons)	Jan-15	0	0	0.00	0	0	0.00	218,202	20,137	92.29
3	Crist	Coal (tons)	Feb-15	0	0	0.00	0	0	0.00	184,542	16,661	90.28
4	Crist	Coal (tons)	Mar-15	0	0	0.00	-10,601	-957	90.28	121,532	10,752	88.47
5	Crist	Coal (tons)	Apr-15	0	0	0.00	0	0	0.00	196,985	17,419	88.43
6	Crist	Coal (tons)	May-15	0	0	0.00	0	0	0.00	221,236	19,158	86.60
7	Crist	Coal (tons)	Jun-15	0	0	0.00	0	0	0.00	173,174	14,883	85.94
8	Crist	Coal (tons)	Jul-15	0	0	0.00	0	0	0.00	155,847	12,990	83.35
9	Crist	Coal (tons)	Aug-15	0	0	0.00	0	0	0.00	211,484	17,363	82.10
10	Crist	Coal (tons)	Sep-15	0	0	0.00	-587	-48	82.10	228,283	18,506	81.06
11	Crist	Coal (tons)	Oct-15	0	0	0.00	0	0	0.00	271,115	22,039	81.29
12	Crist	Coal (tons)	Nov-15	0	0	0.00	0	0	0.00	276,566	23,103	83.54
13	Crist	Coal (tons)	Dec-15	0	0	0.00	0	0	0.00	278,093	23,801	85.59
14	Total									2,762,034	237,426	
15	Crist	Coal (tons)	13 mth avg							212,464	18,264	85.96

16 Totals may not add due to rounding.

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 12/31/17

Prior Year Ended 12/31/16

X Historical Year Ended 12/31/15

COMPANY: GULF POWER COMPANY

Witness: M. L. Burroughs, S. D. Ritenour

DOCKET NO.: 160186-EI

148

(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-14	38,424	3,410	88.75	41,692	3,613	86.65	30,624	2,684	87.66
2	Smith	Coal (tons)	Jan-15	49,492	4,338	87.66	34,794	3,027	87.01	35,697	3,120	87.39
3	Smith	Coal (tons)	Feb-15	48,588	4,246	87.39	25,544	2,113	82.73	44,059	3,780	85.79
4	Smith	Coal (tons)	Mar-15	30,074	2,580	85.79	46,232	4,083	88.32	42,112	3,662	86.96
5	Smith	Coal (tons)	Apr-15	57,552	5,005	86.96	9,120	637	69.83	14,811	1,253	84.62
6	Smith	Coal (tons)	May-15	51,861	4,388	84.62	9,393	796	84.70	15,925	1,348	84.63
7	Smith	Coal (tons)	Jun-15	45,329	3,836	84.63	1,589	124	78.27	14,242	1,196	83.99
8	Smith	Coal (tons)	Jul-15	32,676	2,744	83.99	0	0	0.00	15,713	1,320	83.99
9	Smith	Coal (tons)	Aug-15	16,963	1,425	83.99	8,235	700	84.96	14,200	1,197	84.31
10	Smith	Coal (tons)	Sep-15	10,998	927	84.31	0	0	0.00	0	0	0.00
11	Smith	Coal (tons)	Oct-15	22,830	1,925	84.31	0	0	0.00	0	0	0.00
12	Smith	Coal (tons)	Nov-15	22,830	1,925	84.31	0	0	0.00	0	0	0.00
13	Smith	Coal (tons)	Dec-15	22,830	1,925	84.31	0	0	0.00	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:

Projected Test Year Ended 12/31/17

Prior Year Ended 12/31/16

X Historical Year Ended 12/31/15

COMPANY: GULF POWER COMPANY

Witness: M. L. Burroughs, S. D. Ritenour

DOCKET NO.: 160186-EI

641

(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-14	0	0	0.00	0	0	0.00	49,492	4,338	87.66
2	Smith	Coal (tons)	Jan-15	0	0	0.00	0	0	0.00	48,588	4,246	87.39
3	Smith	Coal (tons)	Feb-15	0	0	0.00	0	0	0.00	30,074	2,580	85.79
4	Smith	Coal (tons)	Mar-15	0	0	0.00	23,358	2,004	85.79	57,552	5,005	86.96
5	Smith	Coal (tons)	Apr-15	0	0	0.00	0	0	0.00	51,861	4,388	84.62
6	Smith	Coal (tons)	May-15	0	0	0.00	0	0	0.00	45,329	3,836	84.63
7	Smith	Coal (tons)	Jun-15	0	0	0.00	0	-20	0.00	32,676	2,744	83.99
8	Smith	Coal (tons)	Jul-15	0	0	0.00	0	0	0.00	16,963	1,425	83.99
9	Smith	Coal (tons)	Aug-15	0	0	0.00	0	0	0.00	10,998	927	84.31
10	Smith	Coal (tons)	Sep-15	0	0	0.00	11,832	998	84.31	22,830	1,925	84.31
11	Smith	Coal (tons)	Oct-15	0	0	0.00	0	0	0.00	22,830	1,925	84.31
12	Smith	Coal (tons)	Nov-15	0	0	0.00	0	0	0.00	22,830	1,925	84.31
13	Smith	Coal (tons)	Dec-15	0	0	0.00	0	0	0.00	22,830	1,925	84.31
14	Total									434,854	37,189	
15	Smith	Coal (tons)	13 mth avg							33,450	2,861	85.53

16 Totals may not add due to rounding.

17 Plant Smith units 1 and 2 retired April 1, 2016.

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 12/31/17

Prior Year Ended 12/31/16

X Historical Year Ended 12/31/15

COMPANY: GULF POWER COMPANY

Witness: M. L. Burroughs, S. D. Ritenour

DOCKET NO.: 160186-EI

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	Scholz	Coal (tons)	Dec-14	9,668	841	86.95	0	0	0.00	0	0	0.00
2	Scholz	Coal (tons)	Jan-15	9,668	841	86.95	0	0	0.00	0	0	0.00
3	Scholz	Coal (tons)	Feb-15	9,668	841	86.95	0	0	0.00	10,235	841	82.13
4	Scholz	Coal (tons)	Mar-15	0	0	0.00	0	0	0.00	4,620	0	0.00
5	Scholz	Coal (tons)	Apr-15	0	0	0.00	0	0	0.00	0	0	0.00
6	Scholz	Coal (tons)	May-15	0	0	0.00	0	0	0.00	0	0	0.00
7	Scholz	Coal (tons)	Jun-15	0	0	0.00	0	0	0.00	0	0	0.00
8	Scholz	Coal (tons)	Jul-15	0	0	0.00	0	0	0.00	0	0	0.00
9	Scholz	Coal (tons)	Aug-15	0	0	0.00	0	0	0.00	0	0	0.00
10	Scholz	Coal (tons)	Sep-15	0	0	0.00	0	0	0.00	0	0	0.00
11	Scholz	Coal (tons)	Oct-15	0	0	0.00	0	0	0.00	0	0	0.00
12	Scholz	Coal (tons)	Nov-15	0	0	0.00	0	0	0.00	0	0	0.00
13	Scholz	Coal (tons)	Dec-15	0	0	0.00	0	0	0.00	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:

Projected Test Year Ended 12/31/17

Prior Year Ended 12/31/16

 X Historical Year Ended 12/31/15

COMPANY: GULF POWER COMPANY

Witness: M. L. Burroughs, S. D. Ritenour

DOCKET NO.: 160186-EI

151

(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-14	0	0	0.00	0	0	0.00	9,668	841	86.95
2	Scholz	Coal (tons)	Jan-15	0	0	0.00	0	0	0.00	9,668	841	86.95
3	Scholz	Coal (tons)	Feb-15	0	0	0.00	567	0	0.00	0	0	0.00
4	Scholz	Coal (tons)	Mar-15	0	0	0.00	4,620	0	0.00	0	0	0.00
5	Scholz	Coal (tons)	Apr-15	0	0	0.00	0	0	0.00	0	0	0.00
6	Scholz	Coal (tons)	May-15	0	0	0.00	0	0	0.00	0	0	0.00
7	Scholz	Coal (tons)	Jun-15	0	0	0.00	0	0	0.00	0	0	0.00
8	Scholz	Coal (tons)	Jul-15	0	0	0.00	0	0	0.00	0	0	0.00
9	Scholz	Coal (tons)	Aug-15	0	0	0.00	0	0	0.00	0	0	0.00
10	Scholz	Coal (tons)	Sep-15	0	0	0.00	0	0	0.00	0	0	0.00
11	Scholz	Coal (tons)	Oct-15	0	0	0.00	0	0	0.00	0	0	0.00
12	Scholz	Coal (tons)	Nov-15	0	0	0.00	0	0	0.00	0	0	0.00
13	Scholz	Coal (tons)	Dec-15	0	0	0.00	0	0	0.00	0	0	0.00
14	Total									19,336	1,681	
15	Scholz	Coal (tons)	13 mth avg							1,487	129	86.75

16 Totals may not add due to rounding.

17 Plant Scholz units 1 and 2 retired April 16, 2015.

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 12/31/17
 _____ Prior Year Ended 12/31/16
 X _____ Historical Year Ended 12/31/15
 Witness: M. L. Burroughs, S. D. Ritenour

COMPANY: GULF POWER COMPANY

DOCKET NO.: 160186-EI

152

(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-14	155,998	11,516	73.82	76,981	5,256	68.28	0	0	0.00
2	Daniel	Coal (tons)	Jan-15	272,327	19,634	72.10	59,624	4,339	72.77	14,704	1,062	72.23
3	Daniel	Coal (tons)	Feb-15	317,247	22,910	72.21	36,661	3,440	93.83	20,778	1,547	74.45
4	Daniel	Coal (tons)	Mar-15	333,130	24,803	74.45	19,324	1,964	101.63	8,367	635	75.89
5	Daniel	Coal (tons)	Apr-15	344,087	26,131	75.94	18,098	1,736	95.92	54,215	4,172	76.95
6	Daniel	Coal (tons)	May-15	307,970	23,696	76.94	32,871	3,244	98.69	99,930	7,898	79.04
7	Daniel	Coal (tons)	Jun-15	240,911	19,042	79.04	88,038	7,004	79.56	96,799	7,664	79.17
8	Daniel	Coal (tons)	Jul-15	232,150	18,381	79.18	107,875	7,515	69.66	117,291	8,933	76.16
9	Daniel	Coal (tons)	Aug-15	222,734	16,964	76.16	96,000	6,631	69.07	122,403	9,061	74.03
10	Daniel	Coal (tons)	Sep-15	196,331	14,533	74.02	107,894	7,465	69.19	57,562	4,162	72.30
11	Daniel	Coal (tons)	Oct-15	246,663	17,836	72.31	79,420	4,681	58.94	11,688	811	69.39
12	Daniel	Coal (tons)	Nov-15	329,310	22,845	69.37	61,474	3,003	48.85	24,711	1,634	66.13
13	Daniel	Coal (tons)	Dec-15	366,074	24,214	66.15	42,318	2,304	54.44	10,271	667	64.94

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 12/31/17

Prior Year Ended 12/31/16

X

Historical Year Ended 12/31/15

COMPANY: GULF POWER COMPANY

Witness: M. L. Burroughs, S. D. Ritenour

DOCKET NO.: 160186-EI

153

(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-14	0	0	0.00	39,348	2,862	72.74	272,327	19,634	72.10
2	Daniel	Coal (tons)	Jan-15	0	0	0.00	0	0	0.00	317,247	22,910	72.21
3	Daniel	Coal (tons)	Feb-15	0	0	0.00	0	0	0.00	333,130	24,803	74.45
4	Daniel	Coal (tons)	Mar-15	0	0	0.00	0	0	0.00	344,087	26,131	75.94
5	Daniel	Coal (tons)	Apr-15	0	0	0.00	0	0	0.00	307,970	23,696	76.94
6	Daniel	Coal (tons)	May-15	0	0	0.00	0	0	0.00	240,911	19,042	79.04
7	Daniel	Coal (tons)	Jun-15	0	0	0.00	0	0	0.00	232,150	18,381	79.18
8	Daniel	Coal (tons)	Jul-15	0	0	0.00	0	0	0.00	222,734	16,964	76.16
9	Daniel	Coal (tons)	Aug-15	0	0	0.00	0	0	0.00	196,331	14,533	74.02
10	Daniel	Coal (tons)	Sep-15	0	0	0.00	0	0	0.00	246,663	17,836	72.31
11	Daniel	Coal (tons)	Oct-15	0	0	0.00	14,915	1,139	76.36	329,310	22,845	69.37
12	Daniel	Coal (tons)	Nov-15	0	0	0.00	0	0	0.00	366,074	24,214	66.15
13	Daniel	Coal (tons)	Dec-15	0	0	0.00	0	0	0.00	398,121	25,851	64.93
14	Total									3,807,056	276,840	
15	Daniel	Coal (tons)	13 mth avg							292,850	21,295	72.72

16 Totals may not add due to rounding.

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 12/31/17

Prior Year Ended 12/31/16

X

Historical Year Ended 12/31/15

COMPANY: GULF POWER COMPANY

Witness: M. L. Burroughs, S. D. Ritenour

DOCKET NO.: 160186-EI

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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	Scherer	Coal (tons)	Dec-14	138,370	6,405	46.29	66,483	3,051	45.89	34,859	1,609	46.16
2	Scherer	Coal (tons)	Jan-15	156,899	7,354	46.87	66,095	2,723	41.20	51,516	2,328	45.18
3	Scherer	Coal (tons)	Feb-15	172,921	7,905	45.71	37,861	1,769	46.73	93,507	2,820	30.16
4	Scherer	Coal (tons)	Mar-15	116,341	6,890	59.22	40,749	1,764	43.29	15,176	687	45.27
5	Scherer	Coal (tons)	Apr-15	163,909	7,497	45.74	55,278	2,142	38.75	0	0	0.00
6	Scherer	Coal (tons)	May-15	211,902	9,323	44.00	46,280	1,972	42.62	42,541	1,848	43.45
7	Scherer	Coal (tons)	Jun-15	213,262	9,266	43.45	34,549	1,528	44.22	65,304	2,845	43.56
8	Scherer	Coal (tons)	Jul-15	182,657	7,956	43.56	46,664	1,928	41.31	66,091	2,848	43.09
9	Scherer	Coal (tons)	Aug-15	163,312	7,040	43.11	54,504	2,271	41.67	65,864	2,816	42.75
10	Scherer	Coal (tons)	Sep-15	151,938	6,495	42.75	55,843	2,320	41.55	58,195	2,469	42.43
11	Scherer	Coal (tons)	Oct-15	149,527	6,344	42.43	62,472	2,499	40.00	46,977	1,960	41.71
12	Scherer	Coal (tons)	Nov-15	167,010	6,965	41.70	53,542	2,205	41.18	26,226	1,090	41.58
13	Scherer	Coal (tons)	Dec-15	193,756	8,046	41.53	41,610	1,782	42.83	1,684	70	41.76

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 12/31/17

Prior Year Ended 12/31/16

Historical Year Ended 12/31/15

Witness: M. L. Burroughs, S. D. Ritenour

COMPANY: GULF POWER COMPANY

DOCKET NO.: 160186-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	Scherer	Coal (tons)	Dec-14	0	0	0.00	-13,094	-493	37.62	156,899	7,354	46.87
2	Scherer	Coal (tons)	Jan-15	0	0	0.00	1,443	156	108.04	172,921	7,905	45.71
3	Scherer	Coal (tons)	Feb-15	0	0	0.00	-934	36	-38.52	116,341	6,890	59.22
4	Scherer	Coal (tons)	Mar-15	0	0	0.00	21,995	-471	-21.41	163,909	7,497	45.74
5	Scherer	Coal (tons)	Apr-15	0	0	0.00	-7,285	-316	43.33	211,902	9,323	44.00
6	Scherer	Coal (tons)	May-15	0	0	0.00	-2,380	-180	75.78	213,262	9,266	43.45
7	Scherer	Coal (tons)	Jun-15	0	0	0.00	151	7	43.48	182,657	7,956	43.56
8	Scherer	Coal (tons)	Jul-15	0	0	0.00	81	4	44.45	163,312	7,040	43.11
9	Scherer	Coal (tons)	Aug-15	0	0	0.00	-14	-1	42.22	151,938	6,495	42.75
10	Scherer	Coal (tons)	Sep-15	0	0	0.00	-59	-2	42.25	149,527	6,344	42.43
11	Scherer	Coal (tons)	Oct-15	0	0	0.00	1,989	82	41.30	167,010	6,965	41.70
12	Scherer	Coal (tons)	Nov-15	0	0	0.00	-570	-34	59.05	193,756	8,046	41.53
13	Scherer	Coal (tons)	Dec-15	0	0	0.00	-16,009	-669	41.76	217,673	9,089	41.76
14	Total									2,261,107	100,170	
15	Scherer	Coal (tons)	13 mth avg							173,931	7,705	44.30

16 Totals may not add due to rounding.

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 12/31/17

Prior Year Ended 12/31/16

X Historical Year Ended 12/31/15

COMPANY: GULF POWER COMPANY

Witness: M. L. Burroughs, S. D. Ritenour

DOCKET NO.: 160186-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-14	9,284	770	82.93	0	0	0.00	0	0	0.00
2	Cent. AL	CT Oil	Jan-15	9,284	770	82.94	0	0	0.00	0	0	0.00
3	Cent. AL	CT Oil	Feb-15	9,284	770	82.94	0	0	0.00	0	0	0.00
4	Cent. AL	CT Oil	Mar-15	9,284	770	82.94	0	0	0.00	0	0	0.00
5	Cent. AL	CT Oil	Apr-15	9,284	770	82.94	0	0	0.00	0	0	0.00
6	Cent. AL	CT Oil	May-15	9,284	770	82.94	0	0	0.00	0	0	0.00
7	Cent. AL	CT Oil	Jun-15	9,284	770	82.94	0	0	0.00	0	0	0.00
8	Cent. AL	CT Oil	Jul-15	9,284	770	82.94	0	0	0.00	0	0	0.00
9	Cent. AL	CT Oil	Aug-15	9,284	770	82.94	0	0	0.00	0	0	0.00
10	Cent. AL	CT Oil	Sep-15	9,284	770	82.94	0	0	0.00	0	0	0.00
11	Cent. AL	CT Oil	Oct-15	9,284	770	82.94	0	0	0.00	0	0	0.00
12	Cent. AL	CT Oil	Nov-15	9,284	770	82.94	0	0	0.00	0	0	0.00
13	Cent. AL	CT Oil	Dec-15	9,284	770	82.94	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 12/31/17

Prior Year Ended 12/31/16

Historical Year Ended 12/31/15

COMPANY: GULF POWER COMPANY

Witness: M. L. Burroughs, S. D. Ritenour

DOCKET NO.: 160186-EI

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(1)	(2)	(3)	(4)	(5) Fuel Issues (Other)			(8) Adjustments			(11) Ending Inventory		
Line No.	Plant	Fuel Type	Month	Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit
1	Cent. AL	CT Oil	Dec-14	0	0	0.00	0	0	0.00	9,284	770	82.94
2	Cent. AL	CT Oil	Jan-15	0	0	0.00	0	0	0.00	9,284	770	82.94
3	Cent. AL	CT Oil	Feb-15	0	0	0.00	0	0	0.00	9,284	770	82.94
4	Cent. AL	CT Oil	Mar-15	0	0	0.00	0	0	0.00	9,284	770	82.94
5	Cent. AL	CT Oil	Apr-15	0	0	0.00	0	0	0.00	9,284	770	82.94
6	Cent. AL	CT Oil	May-15	0	0	0.00	0	0	0.00	9,284	770	82.94
7	Cent. AL	CT Oil	Jun-15	0	0	0.00	0	0	0.00	9,284	770	82.94
8	Cent. AL	CT Oil	Jul-15	0	0	0.00	0	0	0.00	9,284	770	82.94
9	Cent. AL	CT Oil	Aug-15	0	0	0.00	0	0	0.00	9,284	770	82.94
10	Cent. AL	CT Oil	Sep-15	0	0	0.00	0	0	0.00	9,284	770	82.94
11	Cent. AL	CT Oil	Oct-15	0	0	0.00	0	0	0.00	9,284	770	82.94
12	Cent. AL	CT Oil	Nov-15	0	0	0.00	0	0	0.00	9,284	770	82.94
13	Cent. AL	CT Oil	Dec-15	0	0	0.00	0	0	0.00	9,284	770	82.94
14	Total									120,692	10,010	
15	Cent. AL	CT Oil	13 mth avg							9,284	770	82.94

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

17 Totals may not add due to rounding.

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 12/31/17

Prior Year Ended 12/31/16

Historical Year Ended 12/31/15

COMPANY: GULF POWER COMPANY

Witness: M. L. Burroughs, S. D. Ritenour

DOCKET NO.: 160186-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	CT Oil	Dec-14	7,341	850	115.76	0	0	0.00	282	33	115.76
2	Smith	CT Oil	Jan-15	7,058	817	115.76	894	62	68.85	795	88	110.48
3	Smith	CT Oil	Feb-15	7,157	791	110.48	0	0	0.00	314	35	110.48
4	Smith	CT Oil	Mar-15	6,843	756	110.48	0	0	0.00	0	0	0.00
5	Smith	CT Oil	Apr-15	6,843	756	110.48	0	0	0.00	330	36	110.48
6	Smith	CT Oil	May-15	6,513	720	110.48	0	0	0.00	251	28	110.48
7	Smith	CT Oil	Jun-15	6,262	692	110.48	883	73	83.03	349	37	107.09
8	Smith	CT Oil	Jul-15	6,796	728	107.09	0	0	0.00	0	0	0.00
9	Smith	CT Oil	Aug-15	6,796	728	107.09	0	0	0.00	0	0	0.00
10	Smith	CT Oil	Sep-15	6,796	728	107.09	0	0	0.00	78	8	107.09
11	Smith	CT Oil	Oct-15	6,717	719	107.09	355	22	61.92	251	26	104.83
12	Smith	CT Oil	Nov-15	6,821	715	104.83	0	0	0.00	0	0	0.00
13	Smith	CT Oil	Dec-15	6,821	715	104.83	0	0	0.00	87	9	104.83

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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 12/31/17

Prior Year Ended 12/31/16

Historical Year Ended 12/31/15

COMPANY: GULF POWER COMPANY

Witness: M. L. Burroughs, S. D. Ritenour

DOCKET NO.: 160186-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	CT Oil	Dec-14	0	0	0.00	0	0	0.00	7,058	817	115.76
2	Smith	CT Oil	Jan-15	0	0	0.00	0	0	0.00	7,157	791	110.48
3	Smith	CT Oil	Feb-15	0	0	0.00	0	0	0.00	6,843	756	110.48
4	Smith	CT Oil	Mar-15	0	0	0.00	0	0	0.00	6,843	756	110.48
5	Smith	CT Oil	Apr-15	0	0	0.00	0	0	0.00	6,513	720	110.48
6	Smith	CT Oil	May-15	0	0	0.00	0	0	0.00	6,262	692	110.48
7	Smith	CT Oil	Jun-15	0	0	0.00	0	0	0.00	6,796	728	107.09
8	Smith	CT Oil	Jul-15	0	0	0.00	0	0	0.00	6,796	728	107.09
9	Smith	CT Oil	Aug-15	0	0	0.00	0	0	0.00	6,796	728	107.09
10	Smith	CT Oil	Sep-15	0	0	0.00	0	0	0.00	6,717	719	107.09
11	Smith	CT Oil	Oct-15	0	0	0.00	0	0	0.00	6,821	715	104.83
12	Smith	CT Oil	Nov-15	0	0	0.00	0	0	0.00	6,821	715	104.83
13	Smith	CT Oil	Dec-15	0	0	0.00	0	0	0.00	6,733	706	104.83
14	Total									88,157	9,570	
15	Smith	CT Oil	13 mth avg							6,781	736	108.54

16 Totals may not add due to rounding.

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 12/31/17

_____ Prior Year Ended 12/31/16

 X Historical Year Ended 12/31/15

COMPANY: GULF POWER COMPANY

Witness: M. L. Burroughs, S. D. Ritenour

DOCKET NO.: 160186-EI

160

(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-14	3,315	424	127.85	0	0	0.00	121	15	127.85
2	Crist	Oil	Jan-15	3,194	408	127.85	0	0	0.00	128	16	127.85
3	Crist	Oil	Feb-15	3,067	392	127.85	0	0	0.00	269	34	127.85
4	Crist	Oil	Mar-15	2,798	358	127.85	0	0	0.00	13	2	127.85
5	Crist	Oil	Apr-15	2,785	356	127.85	0	0	0.00	148	19	127.85
6	Crist	Oil	May-15	2,637	337	127.85	1,059	90	85.03	59	7	115.58
7	Crist	Oil	Jun-15	3,638	420	115.58	0	0	0.00	1,220	141	115.58
8	Crist	Oil	Jul-15	2,417	279	115.58	0	0	0.00	204	23	112.83
9	Crist	Oil	Aug-15	2,377	268	112.83	0	(0)	0.00	123	14	112.67
10	Crist	Oil	Sep-15	2,254	254	112.67	0	1	0.00	40	5	112.90
11	Crist	Oil	Oct-15	2,214	250	112.90	0	0	0.00	248	28	112.90
12	Crist	Oil	Nov-15	1,966	222	112.90	0	0	0.00	262	30	112.90
13	Crist	Oil	Dec-15	1,704	192	112.90	0	0	0.00	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 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 12/31/17
- Prior Year Ended 12/31/16
- Historical Year Ended 12/31/15

COMPANY: GULF POWER COMPANY

DOCKET NO.: 160186-EI

Witness: M. L. Burroughs, S. D. Ritenour

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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	Oil	Dec-14	0	0	0.00	0	0	0.00	3,194	408	127.85
2	Crist	Oil	Jan-15	0	0	0.00	0	0	0.00	3,067	392	127.85
3	Crist	Oil	Feb-15	0	0	0.00	0	0	0.00	2,798	358	127.85
4	Crist	Oil	Mar-15	0	0	0.00	0	0	0.00	2,785	356	127.85
5	Crist	Oil	Apr-15	0	0	0.00	0	0	0.00	2,637	337	127.85
6	Crist	Oil	May-15	0	0	0.00	0	0	0.00	3,638	420	115.58
7	Crist	Oil	Jun-15	0	0	0.00	0	0	0.00	2,417	279	115.58
8	Crist	Oil	Jul-15	0	0	0.00	164	12	72.27	2,377	268	112.83
9	Crist	Oil	Aug-15	0	0	0.00	0	0	0.00	2,254	254	112.67
10	Crist	Oil	Sep-15	0	0	0.00	0	0	0.00	2,214	250	112.90
11	Crist	Oil	Oct-15	0	0	0.00	0	0	0.00	1,966	222	112.90
12	Crist	Oil	Nov-15	0	0	0.00	0	0	0.00	1,704	192	112.90
13	Crist	Oil	Dec-15	0	0	0.00	0	0	0.00	1,704	192	112.90
14	Total									32,754	3,930	
15	Crist	Oil	13 mth avg							2,520	302	119.84

16 Totals may not add due to rounding.

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 12/31/17

_____ Prior Year Ended 12/31/16

 X Historical Year Ended 12/31/15

COMPANY: GULF POWER COMPANY

Witness: M. L. Burroughs, S. D. Ritenour

DOCKET NO.: 160186-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-14	441	49	110.70	179	15	84.92	129	13	103.27
2	Smith	Oil	Jan-15	491	51	103.27	1,074	77	72.06	1,102	90	81.86
3	Smith	Oil	Feb-15	463	38	81.86	381	31	82.41	430	35	82.11
4	Smith	Oil	Mar-15	414	34	82.11	357	28	79.67	345	28	80.98
5	Smith	Oil	Apr-15	426	35	80.98	177	15	82.62	94	8	81.46
6	Smith	Oil	May-15	509	41	81.46	355	31	86.79	364	30	83.65
7	Smith	Oil	Jun-15	499	42	83.65	177	15	82.26	262	22	83.28
8	Smith	Oil	Jul-15	414	34	83.28	353	28	78.65	356	29	81.15
9	Smith	Oil	Aug-15	412	33	81.15	353	24	68.70	227	17	75.41
10	Smith	Oil	Sep-15	538	41	75.41	0	0	0.00	41	3	75.41
11	Smith	Oil	Oct-15	497	37	75.41	0	0	0.00	19	1	75.41
12	Smith	Oil	Nov-15	478	36	75.41	0	0	0.00	29	2	75.41
13	Smith	Oil	Dec-15	448	34	75.41	0	0	0.00	4	0	75.41

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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 12/31/17

Prior Year Ended 12/31/16

Historical Year Ended 12/31/15

COMPANY: GULF POWER COMPANY

Witness: M. L. Burroughs, S. D. Ritenour

DOCKET NO.: 160186-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-14	0	0	0.00	0	0	0.00	491	51	103.27
2	Smith	Oil	Jan-15	0	0	0.00	0	0	0.00	463	38	81.86
3	Smith	Oil	Feb-15	0	0	0.00	0	0	0.00	414	34	82.11
4	Smith	Oil	Mar-15	0	0	0.00	0	0	0.00	426	35	80.98
5	Smith	Oil	Apr-15	0	0	0.00	0	0	0.00	509	41	81.46
6	Smith	Oil	May-15	0	0	0.00	0	0	0.00	499	42	83.65
7	Smith	Oil	Jun-15	0	0	0.00	0	0	0.00	414	34	83.28
8	Smith	Oil	Jul-15	0	0	0.00	0	0	0.00	412	33	81.15
9	Smith	Oil	Aug-15	0	0	0.00	0	0	0.00	538	41	75.41
10	Smith	Oil	Sep-15	0	0	0.00	0	0	0.00	497	37	75.41
11	Smith	Oil	Oct-15	0	0	0.00	0	0	0.00	478	36	75.41
12	Smith	Oil	Nov-15	0	0	0.00	0	0	0.00	448	34	75.41
13	Smith	Oil	Dec-15	0	0	0.00	0	0	0.00	444	33	75.41
14	Total									6,033	490	
15	Smith	Oil	13 mth avg							464	38	81.90

16 Totals may not add due to rounding.

17 Plant Smith units 1 and 2 retired April 1, 2016.

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 12/31/17

Prior Year Ended 12/31/16

Historical Year Ended 12/31/15

COMPANY: GULF POWER COMPANY

Witness: M. L. Burroughs, S. D. Ritenour

DOCKET NO.: 160186-EI

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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	Scholz	Oil	Dec-14	184	24	131.52	0	0	0.00	0	0	131.52
2	Scholz	Oil	Jan-15	183	24	131.52	0	0	0.00	7	1	131.52
3	Scholz	Oil	Feb-15	177	23	131.52	0	0	0.00	60	8	131.52
4	Scholz	Oil	Mar-15	116	15	131.52	96	8	85.03	20	2	110.55
5	Scholz	Oil	Apr-15	192	21	110.55	0	0	0.00	192	21	110.55
6	Scholz	Oil	May-15	0	0	0.00	0	0	0.00	0	0	0.00
7	Scholz	Oil	Jun-15	0	0	0.00	0	0	0.00	0	0	0.00
8	Scholz	Oil	Jul-15	0	0	0.00	0	0	0.00	0	0	0.00
9	Scholz	Oil	Aug-15	0	0	0.00	0	0	0.00	0	0	0.00
10	Scholz	Oil	Sep-15	0	0	0.00	0	0	0.00	0	0	0.00
11	Scholz	Oil	Oct-15	0	0	0.00	0	0	0.00	0	0	0.00
12	Scholz	Oil	Nov-15	0	0	0.00	0	0	0.00	0	0	0.00
13	Scholz	Oil	Dec-15	0	0	0.00	0	0	0.00	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:

Projected Test Year Ended 12/31/17

Prior Year Ended 12/31/16

Historical Year Ended 12/31/15

COMPANY: GULF POWER COMPANY

Witness: M. L. Burroughs, S. D. Ritenour

DOCKET NO.: 160186-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-14	0	0	0.00	0	0	0.00	183	24	131.52
2	Scholz	Oil	Jan-15	0	0	0.00	0	0	0.00	177	23	131.52
3	Scholz	Oil	Feb-15	0	0	0.00	0	0	0.00	116	15	131.52
4	Scholz	Oil	Mar-15	0	0	0.00	0	0	0.00	192	21	110.55
5	Scholz	Oil	Apr-15	0	0	0.00	0	0	0.00	0	0	0.00
6	Scholz	Oil	May-15	0	0	0.00	0	0	0.00	0	0	0.00
7	Scholz	Oil	Jun-15	0	0	0.00	0	0	0.00	0	0	0.00
8	Scholz	Oil	Jul-15	0	0	0.00	0	0	0.00	0	0	0.00
9	Scholz	Oil	Aug-15	0	0	0.00	0	0	0.00	0	0	0.00
10	Scholz	Oil	Sep-15	0	0	0.00	0	0	0.00	0	0	0.00
11	Scholz	Oil	Oct-15	0	0	0.00	0	0	0.00	0	0	0.00
12	Scholz	Oil	Nov-15	0	0	0.00	0	0	0.00	0	0	0.00
13	Scholz	Oil	Dec-15	0	0	0.00	0	0	0.00	0	0	0.00
14	Total									668	84	
15	Scholz	Oil	13 mth avg							51	6	117.65

16 Totals may not add due to rounding.

17 Plant Scholz units 1 and 2 retired April 16, 2015.

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 12/31/17

Prior Year Ended 12/31/16

X Historical Year Ended 12/31/15

COMPANY: GULF POWER COMPANY

Witness: M. L. Burroughs, S. D. Ritenour

DOCKET NO.: 160186-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	Daniel	Oil	Dec-14	2,773	304	109.76	355	29	82.76	0	0	0.00
2	Daniel	Oil	Jan-15	3,128	334	106.78	1,175	77	65.77	1,229	117	95.52
3	Daniel	Oil	Feb-15	3,075	294	95.61	883	70	79.79	1,151	106	92.01
4	Daniel	Oil	Mar-15	2,807	258	91.91	441	33	73.97	44	4	89.56
5	Daniel	Oil	Apr-15	3,204	287	89.58	2,028	154	75.85	3,033	256	84.25
6	Daniel	Oil	May-15	2,200	185	84.09	2,293	196	85.27	2,294	195	84.77
7	Daniel	Oil	Jun-15	2,199	186	84.58	1,054	83	78.75	1,086	90	82.82
8	Daniel	Oil	Jul-15	2,167	179	82.60	528	39	74.25	183	15	81.14
9	Daniel	Oil	Aug-15	2,512	204	81.21	697	44	63.57	324	25	77.32
10	Daniel	Oil	Sep-15	2,885	223	77.30	0	0	0.00	258	20	77.32
11	Daniel	Oil	Oct-15	2,627	203	77.27	0	0	0.00	10	1	77.32
12	Daniel	Oil	Nov-15	2,618	202	77.16	0	0	0.00	660	51	77.32
13	Daniel	Oil	Dec-15	1,958	151	77.12	624	34	54.68	358	26	71.86

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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 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 12/31/17

Prior Year Ended 12/31/16

X Historical Year Ended 12/31/15

COMPANY: GULF POWER COMPANY

Witness: M. L. Burroughs, S. D. Ritenour

DOCKET NO.: 160186-EI

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(1)	(2)	(3)	(4)	(5) Fuel Issues (Other)			(8) Adjustments			(11) Ending Inventory		
Line No.	Plant	Fuel Type	Month	Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit
1	Daniel	Oil	Dec-14	0	0	0.00	0	0	0.00	3,128	334	106.78
2	Daniel	Oil	Jan-15	0	0	0.00	0	0	0.00	3,075	294	95.61
3	Daniel	Oil	Feb-15	0	0	0.00	0	0	0.00	2,807	258	91.91
4	Daniel	Oil	Mar-15	0	0	0.00	0	0	0.00	3,204	287	89.58
5	Daniel	Oil	Apr-15	0	0	0.00	0	0	0.00	2,200	185	84.09
6	Daniel	Oil	May-15	0	0	0.00	0	0	0.00	2,199	186	84.58
7	Daniel	Oil	Jun-15	0	0	0.00	0	0	0.00	2,167	179	82.60
8	Daniel	Oil	Jul-15	0	0	0.00	0	0	0.00	2,512	204	81.21
9	Daniel	Oil	Aug-15	0	0	0.00	0	0	0.00	2,885	223	77.30
10	Daniel	Oil	Sep-15	0	0	0.00	0	0	0.00	2,627	203	77.27
11	Daniel	Oil	Oct-15	0	0	0.00	0	0	0.00	2,618	202	77.16
12	Daniel	Oil	Nov-15	0	0	0.00	0	0	0.00	1,958	151	77.12
13	Daniel	Oil	Dec-15	0	0	0.00	0	0	0.00	2,223	160	71.97
14	Total									33,603	2,866	
15	Daniel	Oil	13 mth avg							2,585	220	85.11

16 Totals may not add due to rounding.

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 12/31/17

_____ Prior Year Ended 12/31/16

 X Historical Year Ended 12/31/15

COMPANY: GULF POWER COMPANY

Witness: M. L. Burroughs, S. D. Ritenour

DOCKET NO.: 160186-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	Scherer	Oil	Dec-14	1,138	146	128.63	224	20	88.42	308	38	123.38
2	Scherer	Oil	Jan-15	1,120	137	122.32	258	20	76.04	116	13	112.07
3	Scherer	Oil	Feb-15	1,129	128	113.37	135	12	88.61	102	11	107.84
4	Scherer	Oil	Mar-15	1,124	125	111.21	89	8	91.77	33	4	121.21
5	Scherer	Oil	Apr-15	1,137	124	109.06	55	5	82.81	0	0	0.00
6	Scherer	Oil	May-15	1,107	120	108.40	369	34	93.36	761	80	105.12
7	Scherer	Oil	Jun-15	1,077	113	104.92	46	10	213.67	57	6	105.26
8	Scherer	Oil	Jul-15	1,065	116	108.92	133	10	78.72	73	8	109.59
9	Scherer	Oil	Aug-15	1,112	117	105.22	76	6	79.82	62	6	96.77
10	Scherer	Oil	Sep-15	1,119	116	103.66	91	6	65.30	72	7	97.22
11	Scherer	Oil	Oct-15	1,132	114	100.71	30	6	191.09	79	8	101.27
12	Scherer	Oil	Nov-15	1,076	111	103.16	318	25	79.49	76	7	92.11
13	Scherer	Oil	Dec-15	1,143	112	97.99	140	11	79.53	2	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:

Projected Test Year Ended 12/31/17

Prior Year Ended 12/31/16

Historical Year Ended 12/31/15

COMPANY: GULF POWER COMPANY

Witness: M. L. Burroughs, S. D. Ritenour

DOCKET NO.: 160186-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	Scherer	Oil	Dec-14	17	2	121.99	83	10	122.03	1,120	137	122.32
2	Scherer	Oil	Jan-15	0	0	0.00	-133	-15	113.41	1,129	128	113.37
3	Scherer	Oil	Feb-15	0	0	0.00	-38	-4	110.77	1,124	125	111.21
4	Scherer	Oil	Mar-15	0	0	0.00	-43	-5	109.37	1,137	124	109.06
5	Scherer	Oil	Apr-15	0	0	0.00	-85	-9	108.15	1,107	120	108.40
6	Scherer	Oil	May-15	0	0	0.00	362	38	104.45	1,077	113	104.92
7	Scherer	Oil	Jun-15	0	0	0.00	-2	0	108.97	1,065	116	108.92
8	Scherer	Oil	Jul-15	0	0	0.00	-13	-1	105.61	1,112	117	105.22
9	Scherer	Oil	Aug-15	0	0	0.00	-7	-1	103.96	1,119	116	103.66
10	Scherer	Oil	Sep-15	0	0	0.00	-5	-1	101.06	1,132	114	100.71
11	Scherer	Oil	Oct-15	0	0	0.00	-7	-1	103.36	1,076	111	103.16
12	Scherer	Oil	Nov-15	0	0	0.00	-174	-17	97.92	1,143	112	97.99
13	Scherer	Oil	Dec-15	0	0	0.00	-213	-20	95.92	1,068	102	95.51
14	Total									14,409	1,535	
15	Scherer	Oil	13 mth avg							1,108	118	106.50

16 Totals may not add due to rounding.

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 12/31/17

_____ Prior Year Ended 12/31/16

X Historical Year Ended 12/31/15

COMPANY: GULF POWER COMPANY

Witness: M. L. Burroughs, S. D. Ritenour

DOCKET NO.: 160186-EI

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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	Smith	Nat. Gas	Dec-14	1,001,468	4,893	4.89	2,572,115	10,389	4.04	2,515,056	10,779	4.29
2	Smith	Nat. Gas	Jan-15	1,010,031	4,329	4.29	2,364,909	8,781	3.71	2,446,613	9,495	3.88
3	Smith	Nat. Gas	Feb-15	924,237	3,602	3.90	2,071,168	7,078	3.42	2,244,259	8,062	3.59
4	Smith	Nat. Gas	Mar-15	606,117	2,195	3.62	2,060,834	7,036	3.41	1,571,058	5,633	3.59
5	Smith	Nat. Gas	Apr-15	594,432	2,146	3.61	3,001,977	10,733	3.58	2,187,678	8,277	3.78
6	Smith	Nat. Gas	May-15	745,316	2,840	3.81	3,002,792	11,702	3.90	2,180,180	8,962	4.11
7	Smith	Nat. Gas	Jun-15	767,928	3,179	4.14	2,340,013	9,416	4.02	2,075,265	8,723	4.20
8	Smith	Nat. Gas	Jul-15	707,480	3,000	4.24	2,558,176	10,329	4.04	2,418,810	9,989	4.13
9	Smith	Nat. Gas	Aug-15	700,362	2,918	4.17	2,434,719	9,838	4.04	2,445,645	9,974	4.08
10	Smith	Nat. Gas	Sep-15	636,012	2,625	4.13	2,292,310	8,952	3.91	2,272,508	8,996	3.96
11	Smith	Nat. Gas	Oct-15	616,636	2,474	4.01	2,630,250	9,065	3.45	2,630,250	9,324	3.54
12	Smith	Nat. Gas	Nov-15	616,636	2,215	3.59	1,245,650	3,956	3.18	1,178,353	3,949	3.35
13	Smith	Nat. Gas	Dec-15	605,654	2,055	3.39	2,209,790	5,631	2.55	2,168,967	5,906	2.72

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 12/31/17

Prior Year Ended 12/31/16

X Historical Year Ended 12/31/15

COMPANY: GULF POWER COMPANY

Witness: M. L. Burroughs, S. D. Ritenour

DOCKET NO.: 160186-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	Nat. Gas	Dec-14	-48,497	-174	3.59	0	0	0.00	1,010,031	4,329	4.29
2	Smith	Nat. Gas	Jan-15	-4,090	-12	2.99	0	0	0.00	924,237	3,602	3.90
3	Smith	Nat. Gas	Feb-15	-145,029	-423	2.92	0	0	0.00	606,117	2,195	3.62
4	Smith	Nat. Gas	Mar-15	-501,461	-1,452	2.90	0	0	0.00	594,432	2,146	3.61
5	Smith	Nat. Gas	Apr-15	-663,415	-1,763	2.66	0	0	0.00	745,316	2,840	3.81
6	Smith	Nat. Gas	May-15	-800,000	-2,401	3.00	0	0	0.00	767,928	3,179	4.14
7	Smith	Nat. Gas	Jun-15	-325,195	-872	2.68	0	0	0.00	707,480	3,000	4.24
8	Smith	Nat. Gas	Jul-15	-146,484	-422	2.88	0	0	0.00	700,362	2,918	4.17
9	Smith	Nat. Gas	Aug-15	-53,425	-157	2.95	0	0	0.00	636,012	2,625	4.13
10	Smith	Nat. Gas	Sep-15	-39,177	-106	2.71	0	0	0.00	616,636	2,474	4.01
11	Smith	Nat. Gas	Oct-15	0	0	0.00	0	0	0.00	616,636	2,215	3.59
12	Smith	Nat. Gas	Nov-15	-78,278	-166	2.12	0	0	0.00	605,654	2,055	3.39
13	Smith	Nat. Gas	Dec-15	0	0	0.00	0	0	0.00	646,477	1,781	2.75
14	Total									9,177,319	35,357	
15	Smith	Nat. Gas	13 mth avg							705,948	2,720	3.85

16 Totals may not add due to rounding.

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 12/31/17

Prior Year Ended 12/31/16

X Historical Year Ended 12/31/15

COMPANY: GULF POWER COMPANY

Witness: M. L. Burroughs, S. D. Ritenour

DOCKET NO.: 160186-EI

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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	Crist	Nat. Gas	Dec-14	0	0	0.00	10,670	144	13.51	10,670	144	13.51
2	Crist	Nat. Gas	Jan-15	0	0	0.00	79,638	352	4.42	79,638	352	4.42
3	Crist	Nat. Gas	Feb-15	0	0	0.00	119,917	477	3.98	119,917	477	3.98
4	Crist	Nat. Gas	Mar-15	0	0	0.00	80,707	359	4.45	80,707	359	4.45
5	Crist	Nat. Gas	Apr-15	0	0	0.00	33,563	336	10.02	33,563	336	10.02
6	Crist	Nat. Gas	May-15	0	0	0.00	24,500	415	16.93	24,500	415	16.93
7	Crist	Nat. Gas	Jun-15	0	0	0.00	8,291	311	37.48	8,291	311	37.48
8	Crist	Nat. Gas	Jul-15	0	0	0.00	4,893	313	64.03	4,893	313	64.03
9	Crist	Nat. Gas	Aug-15	0	0	0.00	11,249	332	29.50	11,249	332	29.50
10	Crist	Nat. Gas	Sep-15	0	0	0.00	3,557	290	81.54	3,557	290	81.54
11	Crist	Nat. Gas	Oct-15	0	0	0.00	7,760	324	41.70	7,760	324	41.70
12	Crist	Nat. Gas	Nov-15	0	0	0.00	9,040	303	33.47	9,040	303	33.47
13	Crist	Nat. Gas	Dec-15	0	0	0.00	0	284	0.00	0	284	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:

Projected Test Year Ended 12/31/17

Prior Year Ended 12/31/16

X Historical Year Ended 12/31/15

COMPANY: GULF POWER COMPANY

Witness: M. L. Burroughs, S. D. Ritenour

DOCKET NO.: 160186-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	Crist	Nat. Gas	Dec-14	0	0	0.00	0	0	0.00	0	0	0.00
2	Crist	Nat. Gas	Jan-15	0	0	0.00	0	0	0.00	0	0	0.00
3	Crist	Nat. Gas	Feb-15	0	0	0.00	0	0	0.00	0	0	0.00
4	Crist	Nat. Gas	Mar-15	0	0	0.00	0	0	0.00	0	0	0.00
5	Crist	Nat. Gas	Apr-15	0	0	0.00	0	0	0.00	0	0	0.00
6	Crist	Nat. Gas	May-15	0	0	0.00	0	0	0.00	0	0	0.00
7	Crist	Nat. Gas	Jun-15	0	0	0.00	0	0	0.00	0	0	0.00
8	Crist	Nat. Gas	Jul-15	0	0	0.00	0	0	0.00	0	0	0.00
9	Crist	Nat. Gas	Aug-15	0	0	0.00	0	0	0.00	0	0	0.00
10	Crist	Nat. Gas	Sep-15	0	0	0.00	0	0	0.00	0	0	0.00
11	Crist	Nat. Gas	Oct-15	0	0	0.00	0	0	0.00	0	0	0.00
12	Crist	Nat. Gas	Nov-15	0	0	0.00	0	0	0.00	0	0	0.00
13	Crist	Nat. Gas	Dec-15	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

16 Totals may not add due to rounding.

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 12/31/17

Prior Year Ended 12/31/16

X Historical Year Ended 12/31/15

COMPANY: GULF POWER COMPANY

Witness: M. L. Burroughs, S. D. Ritenour

DOCKET NO.: 160186-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	Nat. Gas	Dec-14	1,014,365	4,613	4.55	2,945,824	11,971	4.06	2,794,947	11,705	4.19
2	Cent. AL	Nat. Gas	Jan-15	1,165,241	4,880	4.19	2,907,011	10,706	3.68	3,121,496	11,990	3.84
3	Cent. AL	Nat. Gas	Feb-15	950,756	3,595	3.78	2,434,411	8,436	3.47	2,698,268	9,632	3.57
4	Cent. AL	Nat. Gas	Mar-15	686,899	2,399	3.49	34,095	1,516	44.47	5	0	5.73
5	Cent. AL	Nat. Gas	Apr-15	667,637	4,107	6.15	759,508	3,386	4.46	746,600	3,774	5.05
6	Cent. AL	Nat. Gas	May-15	680,545	3,719	5.47	2,901,089	9,609	3.31	2,607,290	9,470	3.63
7	Cent. AL	Nat. Gas	Jun-15	974,344	3,859	3.96	2,760,419	9,390	3.40	2,770,090	9,592	3.46
8	Cent. AL	Nat. Gas	Jul-15	964,673	3,657	3.79	3,369,431	11,440	3.40	3,504,816	11,964	3.41
9	Cent. AL	Nat. Gas	Aug-15	829,288	3,133	3.78	3,048,362	10,288	3.37	3,106,327	10,505	3.38
10	Cent. AL	Nat. Gas	Sep-15	771,323	2,916	3.78	3,048,182	9,754	3.20	3,077,139	9,955	3.24
11	Cent. AL	Nat. Gas	Oct-15	742,366	2,715	3.66	2,414,526	7,393	3.06	2,396,289	7,431	3.10
12	Cent. AL	Nat. Gas	Nov-15	760,603	2,677	3.52	2,049,176	5,827	2.84	1,985,995	5,776	2.91
13	Cent. AL	Nat. Gas	Dec-15	823,784	2,729	3.31	2,553,784	6,519	2.55	2,644,006	6,973	2.64

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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 12/31/17

Prior Year Ended 12/31/16

X Historical Year Ended 12/31/15

COMPANY: GULF POWER COMPANY

Witness: M. L. Burroughs, S. D. Ritenour

DOCKET NO.: 160186-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	Nat. Gas	Dec-14	0	0	0.00	0	0	0.00	1,165,241	4,880	4.19
2	Cent. AL	Nat. Gas	Jan-15	0	0	0.00	0	0	0.00	950,756	3,595	3.78
3	Cent. AL	Nat. Gas	Feb-15	0	0	0.00	0	0	0.00	686,899	2,399	3.49
4	Cent. AL	Nat. Gas	Mar-15	-53,352	191	-3.59	0	0	0.00	667,637	4,107	6.15
5	Cent. AL	Nat. Gas	Apr-15	0	0	0.00	0	0	0.00	680,545	3,719	5.47
6	Cent. AL	Nat. Gas	May-15	0	0	0.00	0	0	0.00	974,344	3,859	3.96
7	Cent. AL	Nat. Gas	Jun-15	0	0	0.00	0	0	0.00	964,673	3,657	3.79
8	Cent. AL	Nat. Gas	Jul-15	0	0	0.00	0	0	0.00	829,288	3,133	3.78
9	Cent. AL	Nat. Gas	Aug-15	0	0	0.00	0	0	0.00	771,323	2,916	3.78
10	Cent. AL	Nat. Gas	Sep-15	0	0	0.00	0	0	0.00	742,366	2,715	3.66
11	Cent. AL	Nat. Gas	Oct-15	0	0	0.00	0	0	0.00	760,603	2,677	3.52
12	Cent. AL	Nat. Gas	Nov-15	0	0	0.00	0	0	0.00	823,784	2,729	3.31
13	Cent. AL	Nat. Gas	Dec-15	0	0	0.00	0	0	0.00	733,562	2,274	3.10
14	Total									10,751,022	42,661	
15	Cent. AL	Nat. Gas	13 mth avg							827,002	3,282	3.97

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

17 Totals may not add due to rounding.

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 12/31/17

Prior Year Ended 12/31/16

Historical Year Ended 12/31/15

DOCKET NO.: 160186-EI

Witness: S. D. Ritenour

(000's)

(1) LINE NO.	(2) DESCRIPTION	(3) BALANCE AT BEGINNING OF YEAR	(4) DEBITS	(5) CREDITS		(6) AMOUNT	(7) BALANCE AT END OF YEAR
				ACCOUNT	AMOUNT		
1	Customer Job Orders	367	0	Various	0	0	367
2	Miscellaneous Deferred Debits	494	0	Various	0	0	494
3	Total Deferred Debits	<u>861</u>	<u>0</u>		<u>0</u>	<u>0</u>	<u>861</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. Minor items less than 5% of the account total, or amounts less than \$10,000, whichever is greater, may be grouped by classes.

Type of Data Shown:

Projected Test Year Ended 12/31/17

Prior Year Ended 12/31/16

Historical Year Ended 12/31/15

Witness: S. D. Ritenour

COMPANY: GULF POWER COMPANY

DOCKET NO.: 160186-EI

(000s)

(1) LINE NO.	(2) DESCRIPTION	(3) BALANCE AT BEGINNING OF YEAR	(4) DEBITS		(6) CREDITS	(7) BALANCE AT END OF YEAR
			CONTRA ACCOUNTS	AMOUNT		
1	Other Deferred Credits - Misc	19,103	Various	0	255	19,357
2	Purchase Power Agreements	142,590	182	21,989	0	120,601
3	Environmental Liability	42,070	182	3,194	0	38,877
4	Environmental Liability - Ashpond CCR	30,000	182	0	0	30,000
5	Total Deferred Credits	<u>233,763</u>		<u>25,183</u>	<u>255</u>	<u>208,835</u>

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6 Totals may not add due to rounding

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.: 160186-EI

Type of Data Shown:
 Projected Test Year Ended 12/31/17
 Prior Year Ended 12/31/16
 Historical Year Ended 12/31/15
 Witness: J. J. Hodnett

(\$000s)

(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	2017	41,661	3,500	608	-	45,396	Interest earned on the funded portion of the property insurance reserve.	3,500
2								
3								
4				(373)	-		Estimate based on historical.	
5	FPSC Order No. PSC-12-0179-FOF-EI, Docket No. 110138-EI, issued April 3, 2012, authorized the Company to continue its \$3.5 million annual							
6	accrual with a target level of \$48 million to \$55 million. Additional accruals are authorized above the \$3.5 million at the Company's discretion.							
7	The original accrual was approved in FPSC Order No. PSC-96-1334-FOF-EI, Docket No. 951433-EI, issued November 5, 1996.							
8	2017	129	1,600				Estimate based on historical.	1,600
9				1,471	-	258		
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 increase its annual I&D							
14	accrual to \$1.6 million. Additional accruals are authorized above the \$1.6 million at the Company's discretion to the extent the balance							
15	in the reserve does not exceed \$2 million.							

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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.: 160186-EI

Type of Data Shown:
 _____ Projected Test Year Ended 12/31/17
 _____ Prior Year Ended 12/31/16
 X Historical Year Ended 12/31/15
 Witness: J. J. Hodnett

(\$000s)

(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	2015	35,750	3,500	1,027	-	38,223	Charges for storm restoration and interest earned on the funded portion of the property insurance reserve.	3,500
2								
3								
4								
5	FPSC Order No. PSC-13-0670-S-EI, Docket No. 130140-EI, issued December 19, 2013, authorized the Company to continue its \$3.5 million annual							
6	accrual with a target level of \$48 million to \$55 million. Additional accruals are authorized above the \$3.5 million at the Company's discretion.							
7	The original accrual was approved in FPSC Order No. PSC-96-1334-FOF-EI, Docket No. 951433-EI, issued November 5, 1996.							
8	2015	3,954	1,975	5,929	-	-	Charges for worker's compensation payments, general liability payments and automobile damages.	1,975
9								
10								
11								
12	The desired reserve balance is to provide adequate coverage for normal charges and estimated liabilities.							
13	Estimated workers' compensation liabilities are based on an actuarial study.							
14	Estimated legal liabilities are determined on a case by case basis.							
15	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							
16	accrual to \$1.6 million. Additional accruals are authorized above the \$1.6 million at the Company's discretion to the extent the balance							
17	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 12/31/17
- Prior Year Ended 12/31/16
- Historical Year Ended 12/31/12 - 12/31/15

COMPANY: GULF POWER COMPANY

Witness: J. J. Hodnett

DOCKET NO.: 160186-EI

(000s)

(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	2012	76,219	(141,628)	(518,939)	(62,632)	(646,980)
2	2013	89,947	(160,892)	(587,720)	(65,753)	(724,418)
3	2014	94,495	(177,300)	(600,482)	(86,698)	(769,985)
4	2015	124,155	(171,685)	(756,938)	(88,542)	(893,010)
5	2016	120,711	(167,282)	(789,999)	(87,907)	(924,477)
6	2017	124,190	(161,642)	(817,190)	(85,279)	(939,921)

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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.
(000s)

Type of Data Shown:

Projected Test Year Ended 12/31/17
 Prior Year Ended 12/31/16
 Historical Year Ended 12/31/12 - 12/31/15
 Witness: J. J. Hodnett

COMPANY: GULF POWER COMPANY

DOCKET NO.: 160186-EI

(1)	(2)	(3)	(4)	(5)
Line No.	Annual Period	Beginning Balance	Amortization	Ending Balance
1	2012	(6,760)	1,352	(5,408)
2	2013	(5,408)	1,353	(4,055)
3	2014	(4,055)	1,272	(2,783)
4	2015	(2,783)	702	(2,081)
5	2016	(2,081)	511	(1,570)
6	2017	(1,570)	394	(1,176)

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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 12/31/17 Prior Year Ended 12/31/16 Historical Year Ended 12/31/15

COMPANY: GULF POWER COMPANY

Witness: J. J. Hodnett

DOCKET NO.: 160186-EI

(000s)

Leasing Payments for prior year:	\$9,296
Leasing Payments for test year:	\$6,583
Leasing Payments, Remaining Life Contracts	\$5,637

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	\$512	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	\$1,210	9 Years	No purchase option exists.
6	2010 Tow Boats	\$13,200	\$3,631	9 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				
8	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 12/31/17

Prior Year Ended 12/31/16

Historical Year Ended 12/31/15

COMPANY: GULF POWER COMPANY

Witness: J. J. Hodnett, S. D. Ritenour

DOCKET NO.: 160186-EI

Line

No.

1

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

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