

FILED 3/12/2021 DOCUMENT NO. 02818-2021 FPSC - COMMISSION CLERK R. Wade Litchfield

Vice President & General Counsel Florida Power & Light Company 700 Universe Boulevard Juno Beach, FL 33408-0420 (561) 691-7101

March 12, 2021

VIA ELECTRONIC FILING

Adam Teitzman, Commission Clerk Division of the Commission Clerk and Administrative Services Florida Public Service Commission 2540 Shumard Oak Boulevard Tallahassee, FL 32399-0850

Re: Docket No. 20210015-EI

Petition by FPL for Base Rate Increase and Rate Unification

Dear Mr. Teitzman:

Attached for filing on behalf of Florida Power & Light Company ("FPL") in the above-referenced docket are FPL's Minimum Filing Requirements and Supplemental Information in MFR Format, together with the required schedules. FPL's MFRs have been prepared in compliance with Rule 25-6.043, F.A.C. and Order No. PSC-2020-0312-PAA-EI issued September 15, 2020 in Docket No. 20200182-EI (In re: Joint petition for declaratory statement regarding application of MFR requirements in Rule 25-6.043(1), F.A.C., or in the alternative, petition for variance, by Florida Power & Light Company and Gulf Power Company).

Please contact me if you have any questions regarding this submission.

(Document 58 of 69) Supplemental Standalone Gulf Information in MFR Format, 2022 Test Year, Volume 5 of 8, Section E, Part 1 of 2, Cost of Service and Rate Design

Sincerely,

R. Wade Litchfield

Vice President & General Counsel Florida Power & Light Company

Wave from

RWL:ec

Florida Power & Light Company

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

DOCKET NO. 20210015-EI FLORIDA POWER & LIGHT COMPANY AND SUBSIDIARIES

SUPPLEMENT 2 - GULF STANDALONE INFORMATION IN MFR FORMAT 2022 TEST YEAR

VOLUME 5 OF 8
SECTION E: RATE SCHEDULES
PART 1 OF 2

E (1 of 2)

| FLORI | IDA PUBLIC SERVICE COMMISSION | EXPLANATION: | | Type of Data Shown: | | | | | | |
|----------------------------------|---|----------------------|--|--|--|--|--|--|--|--|
| COMP | ANY: GULF POWER COMPANY | | transmission plant using the average of the twelve monthly coincident peaks and 1/13 weighted average demand (12CP and 1/13th) method. In addition, if the company is proposing a different cost allocation method, or if a different method was adopted in its last rate case, provide cost of service studies using these methods as well. All | X Projected Test Year Ended 12/31/22 _ Prior Year Ended _ / _ / _ Historical Test Year Ended _ / _ / | | | | | | |
| DOCK | ET NO.: 20210015-EI | | studies filed must be at both present and proposed rates. The cost of service analysis must be done separately for each rate class. If it is not possible to separate the costs of the lighting classes, the lighting classes can be combined. | Witness: Tara B. Dubose, Tiffany C. Cohen | | | | | | |
| | | | Each cost study must include a schedule showing total revenues, total expenses, NOI, rate base, rate of return, rate of return index, revenue requirements at an equalized rate of return, revenue excess/deficiency, and revenue requirements index for each rate class and for the total retail jurisdiction for the test year. | | | | | | | |
| | | | In all cost of service studies filed, the average of the 12 monthly peaks method must be used for the jurisdictional separation of the production and transmission plant and expenses unless the FERC has approved another method in the utility's latest wholesale rate case. The minimum distribution system concept must not be used. The jurisdictional rate base and net operating income in the studies must equal the fully adjusted rate base in Schedule B-1 and the fully adjusted net operating income in Schedule C-1. | | | | | | | |
| | | | Costs and revenues for recovery clauses, franchise fees, and other items not recovered through base rates must be excluded from the cost of service study. Costs for service charges must be allocated consistently with the allocation of the collection of the revenues from these changes. Any other miscellaneous revenues must be allocated consistent with the allocation of the expense associated with the facilities used or services purchased. | | | | | | | |
| | | | If an historic test year is used, the twelve monthly peaks must be the hour of each month having the highest Firm load (i.e. exclude the load of non-firm customers in determining the peak hours). | | | | | | | |
| Line No. | | | | | | | | | | |
| 1 2 3 4 5 | FPL is providing a cost of service study that all allocation methodologies used to develop the or | | ant on the 12CP and 1/13th method and adjusted transmission plant on the basis of 12CP. Ple | ease refer to MFR E-10 for a detailed explanation of the | | | | | | |
| 6 7 8 | See at | tached schedules for | the Projected Test Year 12/31/22: | | | | | | | |
| 9 10 | | Attachment 1 - | nent 1 - Cost of Service Present Rates | | | | | | | |
| 11 12 | | Attachment 2 - | Cost of Service Study at Proposed Retail ROR (Equalized) | | | | | | | |
| 13 14 32 33 36 37 | | Attachment 3 - | Cost of Service Study at Proposed Rates | | | | | | | |

MFR E-1 - COST OF SERVICE STUDY 2022 AT PRESENT RATES (\$000 WHERE APPLICABLE

| 1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) |
|------------|---|-------------|----------|--------------|------------|-----------------|----------|-----------------|---------|
| ine No. | Methodologies: 12CP and 1/13th; w/o MDS | Total | G - GS | G - GSD/GSDT | G - LP/LPT | G - Major Accts | G - OS | G - Residential | G - SBS |
| 1 | RATE BASE - | - | | | | | | | |
| 2 | Electric Plant In Service | 5,602,415 | 214,234 | 1,132,486 | 276,461 | 540,907 | 131,090 | 3,303,055 | 4,182 |
| 3 | Accum Depreciation & Amortization | (1,529,998) | (62,328) | (303,142) | (72,555) | (138,318) | (29,504) | (923,109) | (1,042 |
| 4 | Net Plant in Service | 4,072,417 | 151,906 | 829,344 | 203,906 | 402,589 | 101,586 | 2,379,946 | 3,140 |
| 5 | Plant Held For Future Use | 2,557 | 136 | 361 | 78 | 134 | 47 | 1,800 | 1 |
| 6 | Construction Work in Progress | 80,827 | 3,145 | 16,018 | 3,983 | 8,469 | 1,105 | 48,032 | 75 |
| 7 | Total Utility Plant | 4,155,800 | 155,187 | 845,723 | 207,967 | 411,192 | 102,738 | 2,429,778 | 3,216 |
| 8 | Working Capital - Assets | 493,885 | 22,309 | 83,998 | 20,526 | 40,889 | 12,729 | 313,113 | 321 |
| 9 | Working Capital - Liabilities | (240,207) | (11,267) | (38,910) | (9,308) | (18,243) | (6,567) | (155,769) | (143) |
| 10 | Working Capital - Net | 253,678 | 11,042 | 45,088 | 11,218 | 22,645 | 6,162 | 157,345 | 178 |
| 11 | Total Rate Base | 4,409,478 | 166,229 | 890,811 | 219,185 | 433,837 | 108,900 | 2,587,122 | 3,394 |
| 12 | - | | | | | | | | |
| 13 | REVENUES - | | | | | | | | |
| 14 | Sales of Electricity | 586,342 | 26,352 | 109,998 | 26,130 | 42,676 | 19,083 | 360,022 | 2,080 |
| 15 | Other Operating Revenues | 32,980 | 1,632 | 4,217 | 994 | 1,878 | 508 | 23,737 | 14 |
| 16 | Total Operating Revenues | 619,322 | 27,984 | 114,215 | 27,124 | 44,554 | 19,592 | 383,759 | 2,094 |
| 17 | _ | | | | | | | | |
| 18 | EXPENSES - | | | | | | | | |
| 19 | Operating & Maintenance Expense | (180,582) | (8,610) | (28,600) | (6,833) | (13,460) | (5,036) | (117,937) | (106 |
| 20 | Depreciation Expense | (203,029) | (8,059) | (40,170) | (9,802) | (19,470) | (5,227) | (120,151) | (151 |
| 21 | Taxes Other Than Income Tax | (51,001) | (1,960) | (10,160) | (2,483) | (4,873) | (1,249) | (30,238) | (38) |
| 22 | Amortization of Property Losses | (3,972) | (73) | (1,114) | (300) | (677) | (72) | (1,730) | (6) |
| 23 | Gain or Loss on Sale of Plant | 5 | 0 | 1 | 0 | 0 | 0 | 3 | 0 |
| 24 | Total Operating Expenses | (438,578) | (18,702) | (80,043) | (19,417) | (38,479) | (11,584) | (270,052) | (300) |
| 25 | | | | | | | | | |
| 26 | Net Operating Income Before Taxes | 180,744 | 9,282 | 34,172 | 7,707 | 6,075 | 8,008 | 113,707 | 1,794 |
| 27 | Income Taxes | (29,384) | (1,257) | (5,821) | (1,387) | (2,154) | (958) | (17,679) | (128 |
| 28 | NOI Before Curtailment Adjustment | 151,360 | 8,025 | 28,350 | 6,320 | 3,920 | 7,050 | 96,028 | 1,665 |
| 29 | | | | | | | | | |
| 30 | Curtailment Credit Revenue | | | | | | | | |
| 31 | Reassign Curtailment Credit Revenue | | | | | | | | |
| 32 | Net Curtailment Credit Revenue | | • | | • | | • | | • |
| 33 | Net Curtailment NOI Adjustment | | | | | | | | |
| 34 | • | | | | | | | | |
| 35 | Net Operating Income (NOI) | 151,360 | 8,025 | 28,350 | 6,320 | 3,920 | 7,050 | 96,028 | 1,665 |

MFR E-1 - COST OF SERVICE STUDY 2022 AT PRESENT RATES (\$000 WHERE APPLICABLE

| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) |
|-------------|--|---------|---------|--------------|------------|-----------------|---------|-----------------|---------|
| Line No. | Methodologies: 12CP and 1/13th; w/o MDS | Total | G - GS | G - GSD/GSDT | G - LP/LPT | G - Major Accts | G-OS | G - Residential | G - SBS |
| 1 | Rate of Return (ROR) | 3.43% | 4.83% | 3.18% | 2.88% | 0.90% | 6.47% | 3.71% | 49.06% |
| 2 | | | | | | | | | |
| 3 | Parity at Present Rates | 1.000 | 1.406 | 0.927 | 0.840 | 0.263 | 1.886 | 1.081 | 14.293 |
| 4 | | | | | | | | | |
| 5 | EQUALIZED RATE OF RETURN (ROR) - | | | | | | | | |
| 6 | Equalized Base Revenue Requirements | 586,342 | 23,884 | 112,340 | 27,408 | 54,384 | 15,540 | 352,361 | 425 |
| 7 | Other Operating Revenues | 32,980 | 1,632 | 4,217 | 994 | 1,878 | 508 | 23,737 | 14 |
| 8 | Total Equalized Revenue Requirements | 619,322 | 25,516 | 116,557 | 28,402 | 56,262 | 16,048 | 376,098 | 439 |
| 9 | | | | | | | | | |
| 10 | Revenue Requirements Deficiency (Excess) | (0) | (2,468) | 2,342 | 1,277 | 11,708 | (3,544) | (7,661) | (1,654) |
| 11 | | | | | | | | | |
| 12 | Revenue Requirements Index (1) | 100.0% | 109.7% | 98.0% | 95.5% | 79.2% | 122.1% | 102.0% | 476.8% |
| 13 | | | | | | | | | |

14 (1) Total Revenues divided by Total

Equalized Revenue Requirements

17 Note: Totals may not add due to rounding.

MFR E-1 - COST OF SERVICE STUDY 2022 EQUALIZED AT PROPOSED RETAIL ROR (\$000 WHERE APPLICABLE

| Line No. 1 | Methodologies: 12CP and 1/13th; w/o MDS | | | | | | | | ` ' |
|------------------|---|-------------|----------|--------------|------------|-----------------|----------|-----------------|---------|
| 1 | meaneaciegies. 1201 and 17 foun, 1170 mbs | Total | G - GS | G - GSD/GSDT | G - LP/LPT | G - Major Accts | G - OS | G - Residential | G - SBS |
| 2 | RATE BASE - | Д. | | | | | | | |
| | Electric Plant In Service | 5,602,415 | 214,234 | 1,132,486 | 276,461 | 540,907 | 131,090 | 3,303,055 | 4,182 |
| 3 | Accum Depreciation & Amortization | (1,529,998) | (62,328) | (303,142) | (72,555) | (138,318) | (29,504) | (923,109) | (1,042) |
| 4 | Net Plant in Service | 4,072,417 | 151,906 | 829,344 | 203,906 | 402,589 | 101,586 | 2,379,946 | 3,140 |
| 5 | Plant Held For Future Use | 2,557 | 136 | 361 | 78 | 134 | 47 | 1,800 | 1 |
| 6 | Construction Work in Progress | 80,827 | 3,145 | 16,018 | 3,983 | 8,469 | 1,105 | 48,032 | 75 |
| 7 | Total Utility Plant | 4,155,800 | 155,187 | 845,723 | 207,967 | 411,192 | 102,738 | 2,429,778 | 3,216 |
| 8 | Working Capital - Assets | 493,885 | 22,309 | 83,998 | 20,526 | 40,889 | 12,729 | 313,113 | 321 |
| 9 | Working Capital - Liabilities | (240,207) | (11,267) | (38,910) | (9,308) | (18,243) | (6,567) | (155,769) | (143) |
| 10 | Working Capital - Net | 253,678 | 11,042 | 45,088 | 11,218 | 22,645 | 6,162 | 157,345 | 178 |
| 11 | Total Rate Base | 4,409,478 | 166,229 | 890,811 | 219,185 | 433,837 | 108,900 | 2,587,122 | 3,394 |
| 12 | = | | | | | | | | |
| 13 | TARGET REVENUE REQUIREMENTS (EQUALIZED) - | | | | | | | | |
| 14 | Equalized Base Revenue Requirements | 763,775 | 30,566 | 148,192 | 36,231 | 71,874 | 19,912 | 456,443 | 557 |
| 15 | Other Operating Revenues | 32,980 | 1,632 | 4,217 | 994 | 1,878 | 508 | 23,737 | 14 |
| 16 | Total Target Revenue Requirements | 796,755 | 32,198 | 152,409 | 37,225 | 73,752 | 20,420 | 480,180 | 571 |
| 17 | | | , , , , | , | , | -, | | , | - |
| 18 | EXPENSES - | | | | | | | | |
| 19 | Operating & Maintenance Expense | (180,848) | (8,616) | (28,658) | (6,849) | (13,508) | (5,036) | (118,078) | (103) |
| 20 | Depreciation Expense | (203,029) | (8,059) | , , , | (9,802) | , , , | (5,227) | , , | (151) |
| 21 | Taxes Other Than Income Tax | (51,129) | (1,962) | , , , | (2,491) | , , , | (1,249) | (30,306) | (36) |
| 22 | Amortization of Property Losses | (3,972) | (73) | , , | (300) | , , , | (72) | , , , | (6) |
| 23 | Gain or Loss on Sale of Plant | 5 | 0 | 1 | 0 | 0 | ` o´ | 3 | 0 |
| 24 | Total Operating Expenses | (438,972) | (18,710) | (80,129) | (19,441) | (38,551) | (11,584) | (270,262) | (296) |
| 25 | p 3 p | (,- , | (-, -, | (, -, | (- , , | (,, | (, , | (-, - , | (/ |
| 26 | Net Operating Income Before Taxes | 357,783 | 13,488 | 72,280 | 17,785 | 35,201 | 8,836 | 209,918 | 275 |
| 27 | Income Taxes | (74,255) | (2,799) | (15,001) | (3,691) | (7,306) | (1,834) | (43,567) | (57) |
| 28 | NOI Before Curtailment Adjustment | 283,528 | 10,688 | 57,279 | 14,094 | 27,896 | 7,002 | 166,351 | 218 |
| 29 | · · · · · · · · · · · · · · · · · · · | , | -, | , | , | , | , | , | |
| 30 | Curtailment Credit Revenue | | | | | | | | |
| 31 | Reassign Curtailment Credit Revenue | | | | | | | | |
| 32 | Net Curtailment Credit Revenue | | | | | | | | |
| 33 | Net Curtailment NOI Adjustment | | | | | | | | |
| 34 | | | | | | | | | |
| | Net Operating Income (NOI) | 283,528 | 10,688 | 57,279 | 14,094 | 27.896 | 7,002 | 166,351 | 218 |
| 36 | | | , , 500 | 2.,2.0 | ,501 | , | .,302 | , | |
| | Equalized Rate of Return (ROR) | 6.43% | 6.43% | 6.43% | 6.43% | 6.43% | 6.43% | 6.43% | 6.43% |
| 38 | 4 | | 2070 | 2270 | 2070 | | 2270 | | 2070 |
| 39 | | | | | | | | | |

| MFR E-1 - COST OF SERVICE STUDY |
|---------------------------------------|
| 2022 EQUALIZED AT PROPOSED RETAIL ROR |
| (\$000 WHERE APPLICABLE |

|) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) |
|---|---|---------|--------|--------------|------------|-----------------|--------|-----------------|---------|
| e | Methodologies: 12CP and 1/13th; w/o MDS | Total | G - GS | G - GSD/GSDT | G - LP/LPT | G - Major Accts | G - OS | G - Residential | G - SBS |
| | TARGET REVENUE REQUIREMENTS DEFICIENCY -(1) | | | | | | | | |
| | Base Revenue Requirements Other Operating Revenues | 177,433 | 4,214 | 38,194 | 10,101 | 29,198 | 828 | 96,420 | (1,522 |
| | Target Revenue Requirements Deficiency | 177,433 | 4,214 | 38,194 | 10,101 | 29,198 | 828 | 96,420 | (1,522 |
| | TARGET REVENUE REQUIREMENTS INDEX (2) | 77.7% | 86.9% | 74.9% | 72.9% | 60.4% | 95.9% | 79.9% | 366.6% |
| | (1) Target Revenue Requirements at proposed ROR less | | | | | | | | |
| | Total Revenues at present rates from Attachment 1. (2) Total Revenues at present rates from Attachment 1 | | | | | | | | |
| | divided by Target Revenue Requirements. | | | | | | | | |
| | Note: Totals may not add due to rounding. | | | | | | | | |
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MFR E-1 - COST OF SERVICE STUDY 2022 AT PROPOSED RATES (\$000 WHERE APPLICABLE)

| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) |
|-------------|---|--------------------------------------|----------|--------------|------------|-----------------|----------|-----------------|---------|
| Line No. | Methodologies: 12CP and 1/13th; w/o MDS | Total | G - GS | G - GSD/GSDT | G - LP/LPT | G - Major Accts | G - OS | G - Residential | G - SBS |
| 1 | PROJECTED FOR AT PRESENT RATES -(1) | • | | | | | | <u> </u> | |
| 2 | Total Rate Base | 4,409,478 | 166,229 | 890,811 | 219,185 | 433,837 | 108,900 | 2,587,122 | 3,394 |
| 4 | Operating Revenues - | | | | | | | | |
| 5 | Sales of Electricity | 586,342 | 26,352 | 109,998 | 26,130 | 42,676 | 19,083 | 360,022 | 2,080 |
| 6 | Other Operating Revenues | 32,980 | 1,632 | 4,217 | 994 | 1,878 | 508 | 23,737 | 14 |
| 7 | Total Operating Revenues | 619,322 | 27,984 | 114,215 | 27,124 | 44,554 | 19,592 | 383,759 | 2,094 |
| 8 | 3 | ,. | , | , - | , | , | ., | , | , |
| 9 | Total Operating Expenses | (467,963) | (19,959) | (85,864) | (20,804) | (40,634) | (12,542) | (287,731) | (428) |
| 10 | | | | | | | | | |
| 11 12 | Net Curtailment NOI Adjustment | | | | | | | | |
| 13 | Net Operating Income (NOI) | 151,360 | 8,025 | 28,350 | 6,320 | 3,920 | 7,050 | 96,028 | 1,665 |
| 14 | cp | ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,, | | | | 2,2-2 | 7,222 | 53,525 | ., |
| 15 | Rate of Return (ROR) | 3.43% | 4.83% | 3.18% | 2.88% | 0.90% | 6.47% | 3.71% | 49.06% |
| 16 | | | | | | | | | |
| 17 | Parity at Present Rates | 1.000 | 1.406 | 0.927 | 0.840 | 0.263 | 1.886 | 1.081 | 14.293 |
| 18 | | | | | | | | | |
| 19 | PROPOSED INCREASES - (2) | | | | | | | | |
| 20 | Base Revenues | 180,934 | 4,255 | 38,577 | 10,204 | 29,470 | 838 | 97,582 | 8 |
| 21 | Base Revenue - Adjustments | (3,449) | (139) | (660) | (161) | (319) | (88) | (2,079) | (2) |
| 22 | Change in CILC/CDR Credit Offset | | | | | | | | |
| 23 | Unbilled Revenues | (53) | (2) | (12) | (4) | (8) | (1) | (26) | (0) |
| 24 | Miscellaneous Service Charges | | | | | | | | |
| 25 | Total Proposed Increases | 177,432 | 4,114 | 37,905 | 10,039 | 29,142 | 749 | 95,477 | 6 |
| 26 | | | | | | | | | |
| 27 | PROJECTED ROR AT PROPOSED RATES - | 4 400 470 | 400.000 | 000.011 | 040 405 | 400.007 | 100.000 | 0.507.400 | 0.004 |
| 28 | Total Rate Base | 4,409,478 | 166,229 | 890,811 | 219,185 | 433,837 | 108,900 | 2,587,122 | 3,394 |
| 29 | On the Brown Brown | | | | | | | | |
| 30 | Operating Revenues - | 700 774 | 00.400 | 4.47.000 | 00.470 | 74.040 | 40.000 | 455 400 | 0.000 |
| 31 | Sales of Electricity | 763,774 | 30,466 | 147,903 | 36,170 | 71,818 | 19,833 | 455,499 | 2,086 |
| 32 | Other Operating Revenues | 32,980 | 1,632 | 4,217 | 994 | 1,878 | 508 | 23,737 | 14 |
| 33 34 | Total Operating Revenues | 796,755 | 32,098 | 152,120 | 37,164 | 73,696 | 20,341 | 479,236 | 2,099 |
| 35 | Total Operating Expenses | (513,227) | (21,008) | (95,534) | (23,366) | (48,068) | (12,733) | (312,088) | (430) |
| 36 | Total Operating Expenses | (010,221) | (21,000) | (55,554) | (20,000) | (+0,000) | (12,733) | (012,000) | (430) |
| 37 | Net Curtailment NOI Adjustment | | | | | | | | |
| 38 | 2 | | | | | | | | |
| 39 | Net Operating Income (NOI) | 283,528 | 11,090 | 56,586 | 13,798 | 25,628 | 7,608 | 167,148 | 1,670 |
| | -1 -3 () | | ,500 | 22,300 | , , , 00 | ,0 | .,500 | , . 10 | .,010 |

MFR E-1 - COST OF SERVICE STUDY 2022 AT PROPOSED RATES (\$000 WHERE APPLICABLE)

| (ψουσ | WHENE ALL EIGHDEE) | | | | | | | | |
|-------------|---|-------|--------|--------------|------------|-----------------|--------|-----------------|---------|
| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) |
| Line No. | Methodologies: 12CP and 1/13th; w/o MDS | Total | G - GS | G - GSD/GSDT | G - LP/LPT | G - Major Accts | G - OS | G - Residential | G - SBS |
| 40 | | | | | | | | | |
| 41 | Rate of Return (ROR) | 6.43% | 6.67% | 6.35% | 6.30% | 5.91% | 6.99% | 6.46% | 49.19% |
| 42 | | | | | | | | | |
| 43 | Parity at Proposed Rates | 1.000 | 1.038 | 0.988 | 0.979 | 0.919 | 1.087 | 1.005 | 7.650 |
| 44 | | | | | | | | | |
| 45 | | | | | | | | | |

^{46 &}lt;sup>(1)</sup>Per Attachment No. 1

^{47 (2)} Per MFR E-5, Source and Amount of Revenues

| FLORIDA PU | BLIC SERVICE COMMISSION | EXPLANATION: | Explain the differences between the cost of service study approved in the | Type of Data Shown: |
|-------------|---|-----------------------|--|--|
| COMPANY: | GULF POWER COMPANY | | company's last rate case and that same study filed as part of Schedule E-1 in this rate case (e.g., classification of plant, allocation factor used for certain plant or expenses, etc.) | X Projected Test Year Ended 12/31/22 _ Prior Year Ended _ / _ / _ Historical Test Year Ended/_/_ |
| DOCKET NO | .: 20210015-EI | | | Witness: Tara B. DuBose |
| | | | | |
| | | | | |
| Line No. | | | | |
| 1 | | | | |
| 2 3 | Gulf Power Company is providing a cost of sen | vice study that uses | the same methodologies approved in Gulf's last rate case, Docket No. 160186-EI, for prod | uction-related plant and transmission-related |
| 4 5 | | | er has filed this cost of service study without using the Minimum Distribution System (MDS | |
| 6 | 1. Production-related plant is a | allocated using a 12 | CP and 1/13th methodology with approximately 92% allocated based on demand and the r | emaining 8% allocated based on energy. |
| 7 8 | 2 Transmission-related plant | adjusted for pull-off | costs is allocated based on 12CP demand. | |
| 9 | Z. Transmission-related plant | adjusted for pull-off | costs is anotated based on 1201 demand. | |
| 10 | | | with the non-MDS guidelines as set forth in the NARUC Electric Utility Cost Allocation Mar | nual. Note that a cost of service with MDS |
| 11 | for the combined FPL syste | m has been provide | d for informational purposes in Exhibit TBD 7. | |
| 12 13 | | | | |
| 14 | | | | |
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FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: For each cost of service study filed, provide the allocation of rate base components as listed below to rate schedules.

COMPANY: GULF POWER COMPANY

COMPANY: GULF POWER COMPANY

DOCKET NO.: 20210015-EI

EXPLANATION: For each cost of service study filed, provide the allocation of rate base components as listed below to rate schedules.

A Projected Test Year Ended 1/2/31/22

Prior Year Ended _/_/

Historical Test Year Ended _/_/

Witness: Tara B. Dubose

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| Line | Mathadalagus 42CD and 4/42th, self-14DC | TOT | AL | G - | GS | G - GSD | /GSDT | G - LP | /LPT | G - Majo | or Accts | G - | OS | G - Resid | dential |
|------|---|-------------|----------|----------|---------|-----------|---------|----------|---------|-----------|----------|----------|---------|-----------|---------|
| No. | Methodology: 12CP and 1/13th; w/o MDS | Amount | Percent | Amount | Percent | Amount | Percent | Amount | Percent | Amount | Percent | Amount | Percent | Amount | Percent |
| 1 | Total Retail | | | | | | | | | | | | | | |
| 2 | Plant In Service - Steam | 1,140,382 | 100.000% | 39,317 | 3.448% | 247,929 | 21.741% | 64,383 | 5.646% | 145,723 | 12.778% | 8,321 | 0.730% | 633,542 | 55.555% |
| 3 | Plant In Service - Other Production | 1,110,776 | 100.000% | 38,296 | 3.448% | 241,493 | 21.741% | 62,711 | 5.646% | 141,940 | 12.778% | 8,105 | 0.730% | 617,095 | 55.555% |
| 4 | Plant In Service - Transmission | 1,218,495 | 100.000% | 42,437 | 3.483% | 263,192 | 21.600% | 67,444 | 5.535% | 154,449 | 12.675% | 8,350 | 0.685% | 681,081 | 55.895% |
| 5 | Plant In Service - Distribution | 1,705,452 | 100.000% | 71,494 | 4.192% | 319,555 | 18.737% | 68,822 | 4.035% | 76,425 | 4.481% | 98,379 | 5.769% | 1,070,592 | 62.775% |
| 6 | Plant In Service - General | 258,388 | 100.000% | 13,720 | 5.310% | 36,473 | 14.116% | 7,922 | 3.066% | 13,527 | 5.235% | 4,798 | 1.857% | 181,855 | 70.381% |
| 7 | Plant In Service - Intangible | 168,923 | 100.000% | 8,969 | 5.310% | 23,844 | 14.116% | 5,179 | 3.066% | 8,843 | 5.235% | 3,137 | 1.857% | 118,889 | 70.381% |
| 8 | Electric Plant In Service | 5,602,415 | 100.000% | 214,234 | 3.824% | 1,132,486 | 20.214% | 276,461 | 4.935% | 540,907 | 9.655% | 131,090 | 2.340% | 3,303,055 | 58.958% |
| 9 | | | | | | | | | | | | | | | |
| 10 | Accum Depreciation - Production | (642,327) | 100.000% | (22,146) | 3.448% | (139,648) | 21.741% | (36,264) | 5.646% | (82,080) | 12.778% | (4,687) | 0.730% | (356,847) | 55.555% |
| 11 | Accum Depreciation - Transmission | (208,494) | 100.000% | (7,262) | 3.483% | (45,031) | 21.598% | (11,538) | 5.534% | (26,425) | 12.674% | (1,428) | 0.685% | (116,546) | 55.899% |
| 12 | Accum Depreciation - Distribution | (557,525) | 100.000% | (26,461) | 4.746% | (101,291) | 18.168% | (21,024) | 3.771% | (23,445) | 4.205% | (21,131) | 3.790% | (364,097) | 65.306% |
| 13 | Accum Depreciation - General Plant | (100,100) | 100.000% | (5,315) | 5.310% | (14,130) | 14.116% | (3,069) | 3.066% | (5,240) | 5.235% | (1,859) | 1.857% | (70,451) | 70.381% |
| 14 | Accum Depreciation - Intangible | (21,552) | 100.000% | (1,144) | 5.310% | (3,042) | 14.116% | (661) | 3.066% | (1,128) | 5.235% | (400) | 1.857% | (15,169) | 70.381% |
| 15 | Accum Depreciation & Amortization | (1,529,998) | 100.000% | (62,328) | 4.074% | (303,142) | 19.813% | (72,555) | 4.742% | (138,318) | 9.040% | (29,504) | 1.928% | (923,109) | 60.334% |
| 16 | | | | | | | | | | | | | | | |
| 17 | Net Plant In Service | 4,072,417 | 100.000% | 151,906 | 3.730% | 829,344 | 20.365% | 203,906 | 5.007% | 402,589 | 9.886% | 101,586 | 2.494% | 2,379,946 | 58.441% |
| 18 | | | | | | | | | | | | | | | |
| 19 | Plant Held For Future Use | 2,557 | 100.000% | 136 | 5.310% | 361 | 14.116% | 78 | 3.066% | 134 | 5.235% | 47 | 1.857% | 1,800 | 70.381% |
| 20 | | | | | | | | | | | | | | | |
| 21 | CWIP - Production | 19,042 | 100.000% | 657 | 3.448% | 4,140 | 21.741% | 1,075 | 5.646% | 2,433 | 12.778% | 139 | 0.730% | 10,579 | 55.555% |
| 22 | CWIP - Transmission | 38,171 | 100.000% | 1,330 | 3.483% | 8,244 | 21.598% | 2,112 | 5.534% | 4,838 | 12.674% | 261 | 0.685% | 21,337 | 55.899% |
| 23 | CWIP - Distribution | 6,380 | 100.000% | 244 | 3.824% | 1,201 | 18.822% | 267 | 4.191% | 296 | 4.641% | 384 | 6.024% | 3,987 | 62.490% |
| 24 | CWIP - General & Intangible | 17,233 | 100.000% | 915 | 5.310% | 2,433 | 14.116% | 528 | 3.066% | 902 | 5.235% | 320 | 1.857% | 12,129 | 70.381% |
| 25 | Construction Work in Progress | 80,827 | 100.000% | 3,145 | 3.891% | 16,018 | 19.817% | 3,983 | 4.928% | 8,469 | 10.479% | 1,105 | 1.367% | 48,032 | 59.426% |
| 26 | | | | | | | | | | | | | | | |
| 27 | Total Utility Plant | 4,155,800 | 100.000% | 155,187 | 3.734% | 845,723 | 20.350% | 207,967 | 5.004% | 411,192 | 9.894% | 102,738 | 2.472% | 2,429,778 | 58.467% |
| 28 | | | | | | | | | | | | | | | |
| 29 | Working Capital - Current & Accrued Assets | 296,251 | 100.000% | 12,773 | 4.312% | 53,055 | 17.909% | 13,197 | 4.455% | 26,619 | 8.985% | 7,412 | 2.502% | 182,986 | 61.767% |
| 30 | Working Capital - Other Non-Current Assets | 111,398 | 100.000% | 5,312 | 4.768% | 17,643 | 15.838% | 4,215 | 3.784% | 8,303 | 7.454% | 3,107 | 2.789% | 72,753 | 65.309% |
| 31 | Working Capital - Deferred Debits | 86,236 | 100.000% | 4,224 | 4.899% | 13,300 | 15.423% | 3,114 | 3.611% | 5,967 | 6.919% | 2,211 | 2.564% | 57,374 | 66.532% |
| 32 | Working Capital - Assets | 493,885 | 100.000% | 22,309 | 4.517% | 83,998 | 17.008% | 20,526 | 4.156% | 40,889 | 8.279% | 12,729 | 2.577% | 313,113 | 63.398% |
| 33 | | | | | | | | | | | | | | | |
| 34 | Working Capital - Other Non-Current Liabilities | (6,195) | 100.000% | (329) | 5.310% | (875) | 14.116% | (190) | 3.066% | (324) | 5.235% | (115) | 1.857% | (4,360) | 70.381% |
| 35 | Working Capital - Current & Accrued Liabilities | (167,607) | 100.000% | (7,772) | 4.637% | (27,519) | 16.419% | (6,605) | 3.941% | (12,969) | 7.738% | (4,601) | 2.745% | (108,040) | 64.460% |
| 36 | Working Capital - Deferred Credits | (66,405) | 100.000% | (3,166) | 4.768% | (10,517) | 15.838% | (2,513) | 3.784% | (4,950) | 7.454% | (1,852) | 2.789% | (43,369) | 65.309% |
| 37 | Working Capital - Liabilities | (240,207) | 100.000% | (11,267) | 4.691% | (38,910) | 16.199% | (9,308) | 3.875% | (18,243) | 7.595% | (6,567) | 2.734% | (155,769) | 64.848% |
| 38 | | | | | | | | | | | | | | | |
| 39 | Working Capital - Net | 253,678 | 100.000% | 11,042 | 4.353% | 45,088 | 17.774% | 11,218 | 4.422% | 22,645 | 8.927% | 6,162 | 2.429% | 157,345 | 62.025% |
| 40 | | | | | | | | | | | | | | | |
| 41 | Total Rate Base | 4,409,478 | 100.000% | 166,229 | 3.770% | 890,811 | 20.202% | 219,185 | 4.971% | 433,837 | 9.839% | 108,900 | 2.470% | 2,587,122 | 58.672% |
| 42 | | | | | | | | | | | | | | | |

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FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: For each cost of service study filed, provide the allocation of rate base components as listed below to rate schedules.

COMPANY: GULF POWER COMPANY

COMPANY: GULF POWER COMPANY

DOCKET NO.: 20210015-EI

(\$000 WHERE APPLICABLE)

Witness: Tara B. Dubose

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(13)

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(10)

(9)

| | (1) | (-) | (0) | (4) | (0) | (0) | (1) | (5) | (0) | (.5) | () | (.2) | (.5) | (· +) | () |
|------|---|-------------|----------|----------|---------|-----------|---------|----------|---------|-----------|---------|----------|---------|-----------------|---------|
| Line | Methodologia 4200 4440th 1200 | TOT | AL | G - G | SS | G - GSD/ | GSDT | G - LP/ | /LPT | G - Majo | r Accts | G - (| OS | G - Residential | |
| No. | Methodology: 12CP and 1/13th; w/o MDS | Amount | Percent | Amount | Percent | Amount | Percent | Amount | Percent | Amount | Percent | Amount | Percent | Amount | Percent |
| 1 | Demand | | | | | | | | | | | - | | | |
| 2 | Plant In Service - Steam | 1,052,660 | 100.000% | 36,735 | 3.490% | 227,640 | 21.625% | 58,361 | 5.544% | 132,109 | 12.550% | 7,222 | 0.686% | 589,538 | 56.005% |
| 3 | Plant In Service - Other Production | 1,025,332 | 100.000% | 35,781 | 3.490% | 221,731 | 21.625% | 56,846 | 5.544% | 128,679 | 12.550% | 7,034 | 0.686% | 574,233 | 56.005% |
| 4 | Plant In Service - Transmission | 1,215,145 | 100.000% | 42,405 | 3.490% | 262,778 | 21.625% | 67,370 | 5.544% | 152,501 | 12.550% | 8,336 | 0.686% | 680,537 | 56.005% |
| 5 | Plant In Service - Distribution | 1,398,705 | 100.000% | 51,283 | 3.666% | 301,940 | 21.587% | 68,167 | 4.874% | 75,432 | 5.393% | 17,702 | 1.266% | 884,072 | 63.206% |
| 6 | Plant In Service - General | 111,560 | 100.000% | 4,006 | 3.591% | 24,447 | 21.914% | 5,899 | 5.287% | 9,064 | 8.125% | 1,224 | 1.097% | 66,874 | 59.945% |
| 7 | Plant In Service - Intangible | 72,933 | 100.000% | 2,619 | 3.591% | 15,983 | 21.914% | 3,856 | 5.287% | 5,925 | 8.125% | 800 | 1.097% | 43,720 | 59.945% |
| 8 | Electric Plant In Service | 4,876,334 | 100.000% | 172,830 | 3.544% | 1,054,519 | 21.625% | 260,499 | 5.342% | 503,710 | 10.330% | 42,319 | 0.868% | 2,838,972 | 58.219% |
| 9 | | | | | | | | | | | | | | | |
| 10 | Accum Depreciation - Production | (592,917) | 100.000% | (20,691) | 3.490% | (128,220) | 21.625% | (32,872) | 5.544% | (74,411) | 12.550% | (4,068) | 0.686% | (332,061) | 56.005% |
| 11 | Accum Depreciation - Transmission | (208,085) | 100.000% | (7,262) | 3.490% | (44,999) | 21.625% | (11,537) | 5.544% | (26,115) | 12.550% | (1,428) | 0.686% | (116,537) | 56.005% |
| 12 | Accum Depreciation - Distribution | (422,391) | 100.000% | (15,478) | 3.664% | (91,249) | 21.603% | (20,679) | 4.896% | (22,919) | 5.426% | (5,355) | 1.268% | (266,678) | 63.135% |
| 13 | Accum Depreciation - General Plant | (43,219) | 100.000% | (1,552) | 3.591% | (9,471) | 21.914% | (2,285) | 5.287% | (3,511) | 8.125% | (474) | 1.097% | (25,907) | 59.945% |
| 14 | Accum Depreciation - Intangible | (9,305) | 100.000% | (334) | 3.591% | (2,039) | 21.914% | (492) | 5.287% | (756) | 8.125% | (102) | 1.097% | (5,578) | 59.945% |
| 15 | Accum Depreciation & Amortization | (1,275,917) | 100.000% | (45,317) | 3.552% | (275,977) | 21.630% | (67,864) | 5.319% | (127,713) | 10.009% | (11,426) | 0.896% | (746,761) | 58.527% |
| 16 | | | | | | | | | | | | | | | |
| 17 | Net Plant In Service | 3,600,418 | 100.000% | 127,513 | 3.542% | 778,541 | 21.624% | 192,634 | 5.350% | 375,998 | 10.443% | 30,893 | 0.858% | 2,092,211 | 58.110% |
| 18 | | | | | | | | | | | | | | | |
| 19 | Plant Held For Future Use | 1,104 | 100.000% | 40 | 3.591% | 242 | 21.914% | 58 | 5.287% | 90 | 8.125% | 12 | 1.097% | 662 | 59.945% |
| 20 | | | | | | | | | | | | | | | |
| 21 | CWIP - Production | 17,578 | 100.000% | 613 | 3.490% | 3,801 | 21.625% | 975 | 5.544% | 2,206 | 12.550% | 121 | 0.686% | 9,844 | 56.005% |
| 22 | CWIP - Transmission | 38,099 | 100.000% | 1,330 | 3.490% | 8,239 | 21.625% | 2,112 | 5.544% | 4,781 | 12.550% | 261 | 0.686% | 21,337 | 56.005% |
| 23 | CWIP - Distribution | 5,464 | 100.000% | 200 | 3.666% | 1,180 | 21.587% | 266 | 4.874% | 295 | 5.393% | 69 | 1.266% | 3,454 | 63.206% |
| 24 | CWIP - General & Intangible | 7,441 | 100.000% | 267 | 3.591% | 1,631 | 21.914% | 393 | 5.287% | 605 | 8.125% | 82 | 1.097% | 4,460 | 59.945% |
| 25 | Construction Work in Progress | 68,582 | 100.000% | 2,411 | 3.515% | 14,850 | 21.654% | 3,747 | 5.463% | 7,887 | 11.500% | 533 | 0.777% | 39,096 | 57.006% |
| 26 | | | | | | | | | | | | | | | |
| 27 | Total Utility Plant | 3,670,103 | 100.000% | 129,963 | 3.541% | 793,633 | 21.624% | 196,439 | 5.352% | 383,974 | 10.462% | 31,438 | 0.857% | 2,131,968 | 58.090% |
| 28 | | | | | | | | | | | | | | | |
| 29 | Working Capital - Current & Accrued Assets | 144,798 | 100.000% | 5,142 | 3.551% | 31,441 | 21.714% | 7,751 | 5.353% | 14,436 | 9.969% | 1,321 | 0.912% | 84,612 | 58.435% |
| 30 | Working Capital - Other Non-Current Assets | 44,523 | 100.000% | 1,584 | 3.558% | 9,707 | 21.802% | 2,388 | 5.363% | 4,280 | 9.612% | 426 | 0.956% | 26,112 | 58.648% |
| 31 | Working Capital - Deferred Debits | 35,134 | 100.000% | 1,253 | 3.566% | 7,670 | 21.831% | 1,877 | 5.344% | 3,244 | 9.232% | 349 | 0.992% | 20,722 | 58.979% |
| 32 | Working Capital - Assets | 224,455 | 100.000% | 7,979 | 3.555% | 48,818 | 21.750% | 12,016 | 5.353% | 21,959 | 9.783% | 2,095 | 0.933% | 131,446 | 58.562% |
| 33 | | | | | | | | | | | | | | | |
| 34 | Working Capital - Other Non-Current Liabilities | (2,675) | 100.000% | (96) | 3.591% | (586) | 21.914% | (141) | 5.287% | (217) | 8.125% | (29) | 1.097% | (1,603) | 59.945% |
| 35 | Working Capital - Current & Accrued Liabilities | (77,295) | 100.000% | (2,748) | 3.555% | (16,826) | 21.769% | (4,145) | 5.363% | (7,543) | 9.759% | (726) | 0.939% | (45,258) | 58.553% |
| 36 | Working Capital - Deferred Credits | (26,541) | 100.000% | (944) | 3.558% | (5,786) | 21.802% | (1,423) | 5.363% | (2,551) | 9.612% | (254) | 0.956% | (15,566) | 58.648% |
| 37 | Working Capital - Liabilities | (106,510) | 100.000% | (3,788) | 3.556% | (23,199) | 21.781% | (5,710) | 5.361% | (10,312) | 9.682% | (1,009) | 0.947% | (62,427) | 58.612% |
| 38 | | | | | | | | | | | | | | | |
| 39 | Working Capital - Net | 117,945 | 100.000% | 4,191 | 3.553% | 25,620 | 21.722% | 6,306 | 5.347% | 11,647 | 9.875% | 1,086 | 0.921% | 69,019 | 58.518% |
| 40 | | | | | | | | | | | | | | | |
| 41 | Total Rate Base | 3,788,048 | 100.000% | 134,154 | 3.542% | 819,253 | 21.627% | 202,745 | 5.352% | 395,621 | 10.444% | 32,524 | 0.859% | 2,200,987 | 58.103% |
| 42 | | | | | | | | | | | | | | | |
| 43 | | | | | | | | | | | | | | | |
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FLORIDA PUBLIC SERVICE COMMISSION EXPLANATION: For each cost of service study filed, provide the allocation Type of Data Shown: X Projected Test Year Ended 12/31/22 of rate base components as listed below to rate schedules. Prior Year Ended __/_/_ COMPANY: GULF POWER COMPANY Historical Test Year Ended / / DOCKET NO.: 20210015-EI (\$000 WHERE APPLICABLE) Witness: Tara B. Dubose (2) (3) (4) (5) (6) (7) (8) (9) (10)(11) (12) (13) (14) (15) (1) Line TOTAL G-GS G - GSD/GSDT G - LP/LPT G - Major Accts G - OS G - Residential Methodology: 12CP and 1/13th; w/o MDS No. Amount Percent Energy 2 Plant In Service - Steam 87,722 100.000% 2,582 2.943% 20,289 23.129% 6,021 6.864% 13,614 15.520% 1,100 1.254% 44,005 50.164% 3 Plant In Service - Other Production 85.444 100.000% 2.515 2.943% 19.762 23.129% 5.865 6.864% 13.261 15.520% 1.071 1.254% 42.862 50.164% 4 Plant In Service - Transmission 1.085 100.000% 32 2.943% 251 23.129% 74 6.864% 168 15.520% 14 1.254% 544 50.164% 818 2.943% 6.427 1,908 348 5 Plant In Service - General 27,789 100.000% 23.129% 6.864% 4,313 15.520% 1.254% 13,940 50.164% Plant In Service - Intangible 100.000% 535 2.943% 23.129% 6.864% 15.520% 228 1.254% 6 18,167 4,202 1,247 2 820 9 1 1 4 50.164% **Electric Plant In Service** 220,208 100.000% 6,481 2.943% 50,931 23.129% 15,116 6.864% 34,176 15.520% 2,760 1.254% 110,465 50.164% 8 9 Accum Depreciation - Production (49,410)100.000% (1,454)2.943% (11,428)23.129% (3,392)6.864% (7,668)15.520% (619) 1.254% (24,786)50.164% 2.943% 1.254% 10 Accum Depreciation - Transmission (17)100.000% (1) (4) 23.129% (1) 6.864% (3) 15.520% (0) (9) 50.164% 11 Accum Depreciation - General Plant (10,766)100.000% (317)2.943% (2,490)23.129% (739)6.864% (1,671)15.520% (135)1.254% (5,401)50.164% 12 Accum Depreciation - Intangible (2.318)100.000% (68) 2 943% (536)23.129% (159)6.864% (360)15.520% (29)1.254% (1.163)50.164% 13 **Accum Depreciation & Amortization** (62,511) 100.000% (1,840)2.943% (14,458) 23.129% (4,291)6.864% (9,702)15.520% (784) 1.254% (31,358)50.164% 14 15 **Net Plant In Service** 157,697 100.000% 4,641 2.943% 36,473 23.129% 10,825 6.864% 24,474 15.520% 1,977 1.254% 79,107 50.164% 16 17 Plant Held For Future Use 275 100.000% 2.943% 64 23.129% 19 6.864% 43 15.520% 1.254% 138 50.164% 8 3 18 CWIP - Production 43 2.943% 339 23.129% 101 6.864% 227 15.520% 18 1.254% 735 50.164% 19 1,465 100.000% 20 CWIP - General & Intangible 1.853 100.000% 55 2.943% 429 23.129% 127 6.864% 288 15.520% 23 1.254% 930 50.164% **Construction Work in Progress** 21 3,318 100.000% 98 2.943% 767 23.129% 228 6.864% 515 15.520% 42 1.254% 1,665 50.164% 22 23 **Total Utility Plant** 2.943% 1.254% 50.164% 161,290 100.000% 4,747 37,304 23.129% 11,071 6.864% 25,032 15.520% 2,022 80,910 24 25 Working Capital - Current & Accrued Assets 80,898 100.000% 2,362 2.920% 18,065 22.330% 5,363 6.630% 12,037 14.879% 993 1.228% 41,979 51.892% 26 Working Capital - Other Non-Current Assets 28.233 100.000% 816 2.890% 6.006 21.274% 1.784 6.320% 3.961 14.031% 337 1.194% 15.296 54.176% 2.896% 21.495% Working Capital - Deferred Debits 18,823 100.000% 545 4.046 1,202 6.384% 2,674 14.208% 226 1.201% 10,108 53.700% 27 Working Capital - Assets 127,954 100.000% 3,723 2.910% 28,117 21.974% 8.349 6.525% 18,672 14.593% 1,557 1.217% 67,383 52.662% 28 29 (154) 30 Working Capital - Other Non-Current Liabilities (666)100.000% (20)2.943% 23.129% (46)6.864% (103)15.520% (8) 1.254% (334)50.164% (37,922)100.000% (1,096)2.891% (8.082)21.312% 6.331% (5,333)14.062% (453)1.196% 54.094% 31 Working Capital - Current & Accrued Liabilities (2,401)(20,514)32 Working Capital - Deferred Credits (16,830)100.000% (486)2.890% (3,580)21.274% (1,064)6.320% (2,361)14.031% (201)1.194% (9,118)54.176% Working Capital - Liabilities (55,419) 100.000% (1.602)2.891% (11.817) 21.323% (3.510)6.334% 14.070% (663) 1.196% (29.966) 54.072% 33 (7,797)34 35 Working Capital - Net 72,535 100.000% 2,121 2.924% 16,300 22.472% 4,839 6.671% 10,875 14.993% 894 1.233% 37,417 51.585% 36 37 **Total Rate Base** 233,825 100.000% 6,868 2.937% 53,604 22.925% 15,911 6.804% 35,907 15.356% 2,916 1.247% 118,327 50.605% 38 39 40 41 42 43 44

FLORIDA PUBLIC SERVICE COMMISSION EXPLANATION: For each cost of service study filed, provide the allocation Type of Data Shown: X Projected Test Year Ended 12/31/22 of rate base components as listed below to rate schedules. COMPANY: GULF POWER COMPANY Prior Year Ended __/_/_ Historical Test Year Ended / / DOCKET NO.: 20210015-EI (\$000 WHERE APPLICABLE) Witness: Tara B. Dubose (2) (3) (4) (5) (6) (7) (8) (9) (10)(11) (12) (13) (14) (15) (1) Line TOTAL G-GS G - GSD/GSDT G - LP/LPT G - Major Accts G - OS G - Residential Methodology: 12CP and 1/13th; w/o MDS No. Amount Percent Customer 2 Plant In Service - Transmission 2,265 100.000% 0 0.000% 163 7.196% 0 0.000% 1,780 78.579% 0 0.000% 0 0.000% 82.504% 3 Plant In Service - Distribution 226.074 100.000% 20.211 8.940% 17.615 7.792% 655 0.290% 993 0.439% 3 0.002% 186.521 4 Plant In Service - General 116.943 100.000% 8.896 7.607% 5.598 4.787% 116 0.099% 150 0.128% 1.129 0.965% 101.041 86.402% 76.452 100.000% 7.607% 3.660 4.787% 76 0.099% 0.128% 0.965% 66.056 86.402% 5 Plant In Service - Intangible 5.816 98 738 **Electric Plant In Service** 421,733 100.000% 8.281% 27,036 6.411% 846 0.716% 1,871 0.444% 353,617 6 34,922 0.201% 3,021 83.849% Accum Depreciation - Transmission 100.000% 0.000% 7.196% 0.000% 78.579% 0.000% 0.000% 8 (392)0 (28)0 (308)0 0 Accum Depreciation - Distribution (119,360) 100.000% (10,983)9.201% (10,042)8.413% (345)0.289% (526)0.441% (2) 0.002% (97,419) 81.617% 9 (3,446)7.607% 4.787% 0.128% (437)86.402% 10 Accum Depreciation - General Plant (45,304)100.000% (2,169)(45)0.099% (58)0.965% (39,144)11 Accum Depreciation - Intangible (9,754)100.000% (742)7.607% (467)4.787% (10)0.099% (13)0.128% (94)0.965% (8,428)86.402% 12 Accum Depreciation & Amortization (174.810)100.000% (15, 171)8.679% (12.706)7.269% (400)0.229% (904) 0.517% 0.305% (144.990)82.941% 13 14 **Net Plant In Service** 246.923 100.000% 19.751 7.999% 5.803% 0.181% 0.857% 0.541% 208.628 84.491% 14.330 447 2.117 1.337 15 16 Plant Held For Future Use 1,157 100.000% 88 7.607% 55 4.787% 0.099% 0.128% 0.965% 1,000 86.402% 11 17 CWIP - Transmission 100.000% 0.000% 7 196% 0.000% 78 579% 0.000% 0.000% 18 72 0 5 0 56 0 0 CWIP - Distribution 600 100.000% 44 7.266% 21 3.541% 0.174% 0.237% 0 0.000% 533 88.775% 19 1 1 20 CWIP - General & Intangible 7.800 100.000% 593 7.607% 373 4.787% 8 0.099% 10 0.128% 75 0.965% 6.739 86.402% 21 **Construction Work in Progress** 8,472 100.000% 7.518% 400 4.719% 9 0.104% 68 0.801% 75 0.889% 7,272 85.838% 22 23 **Total Utility Plant** 7.981% 14,785 457 0.852% 0.555% 84.544% 256,552 100.000% 20,476 5.763% 0.178% 2,186 1,423 216,899 24 25 Working Capital - Current & Accrued Assets 66,337 100.000% 5,269 7.943% 3,549 5.351% 83 0.125% 146 0.221% 879 1.325% 56,395 85.012% 26 Working Capital - Other Non-Current Assets 36.820 100.000% 2.912 7.908% 1.930 5.241% 43 0.117% 62 0.169% 522 1.417% 31.345 85.132% 31,040 1.280% 27 Working Capital - Deferred Debits 100.000% 2,426 7.817% 1,584 5.103% 35 0.112% 49 0.157% 397 26,544 85.517% Working Capital - Assets 134,197 100.000% 10,607 7.904% 7,063 5.263% 161 0.120% 257 0.192% 1,798 1.340% 114,284 85.162% 28 29 7.607% 30 Working Capital - Other Non-Current Liabilities (2.804)100.000% (213)(134)4.787% (3) 0.099% (4) 0.128% (27)0.965% (2,423)86.402% Working Capital - Current & Accrued Liabilities 100.000% (3,928)7.910% (2,610)5.256% 0.120% 0.188% (693)1.395% (42, 267)85.111% 31 (49,661)(60)(93)32 Working Capital - Deferred Credits (21,948)100.000% (1,736)7.908% (1,150)5.241% (26)0.117% (37)0.169% (311)1.417% (18,685)85.132% Working Capital - Liabilities (74,414) 100.000% (5.877)7.898% (3.895)5.234% (88) 0.118% (134) 0.180% (1.031)1.385% (63,375) 85.166% 33 34 4,730 35 Working Capital - Net 59,783 100.000% 7.912% 3,168 5.300% 73 0.121% 123 0.206% 767 1.283% 50.909 85.156% 36 37 **Total Rate Base** 316,335 100.000% 25,206 7.968% 17,953 5.675% 529 0.167% 2,309 0.730% 2,191 0.692% 267,808 84.660% 38 39 40 41 42 43 44

FLORIDA PUBLIC SERVICE COMMISSION EXPLANATION: For each cost of service study filed, provide the allocation Type of Data Shown: of rate base components as listed below to rate schedules. X Projected Test Year Ended 12/31/22 COMPANY: GULF POWER COMPANY Prior Year Ended __/_/_ Historical Test Year Ended / / DOCKET NO.: 20210015-EI (\$000 WHERE APPLICABLE) Witness: Tara B. Dubose (2) (3) (4) (5) (6) (7) (8) (9) (10)(11) (12) (13) (14) (15) (1) Line TOTAL G-GS G - GSD/GSDT G - LP/LPT G - Major Accts G-OS G - Residential Methodology: 12CP and 1/13th; w/o MDS No. Amount Percent Lighting 2 Plant In Service - Distribution 80,673 100.000% 0 0.000% 0 0.000% 0 0.000% 0 0.000% 80,673 100.000% 0 0.000% 100.000% 0.000% 0.000% 0.000% 0.000% 2.096 100.000% 0.000% 3 Plant In Service - General 2.096 0 0 0 0 0 4 Plant In Service - Intangible 1.370 100.000% 0 0.000% 0 0.000% 0 0.000% 0 0.000% 1.370 100.000% 0 0.000% **Electric Plant In Service** 0.000% 84,140 100.000% 5 84,140 100.000% 0.000% 0.000% 0.000% 0.000% 6 Accum Depreciation - Distribution (15,774)100.000% 0 0.000% 0 0.000% 0 0.000% 0 0.000% (15,774)100.000% 0 0.000% 100.000% 0.000% 0.000% 0.000% 0 0.000% 100.000% 0 0.000% 8 Accum Depreciation - General Plant (812)0 0 0 (812)Accum Depreciation - Intangible (175) 100.000% Λ 0.000% 0 0.000% Λ 0.000% Λ 0.000% (175) 100.000% Λ 0.000% 9 0.000% 100.000% 100.000% 0.000% 0.000% 0.000% (16,761) 0.000% 10 Accum Depreciation & Amortization (16,761)0 0 0 0 0 11 12 Net Plant In Service 67.379 100.000% 0 0.000% 0 0.000% 0 0.000% 0.000% 67.379 100.000% 0.000% 13 14 Plant Held For Future Use 100.000% 0 0.000% 0.000% 0 0.000% 0 0.000% 100.000% 0.000% 21 0 21 n 15 16 CWIP - Distribution 315 100.000% 0 0.000% 0.000% 0 0.000% 0 0.000% 315 100.000% 0 0.000% 17 CWIP - General & Intangible 140 100.000% 0 0.000% 0 0.000% 0 0.000% 0 0.000% 140 100.000% 0 0.000% **Construction Work in Progress** 455 100.000% 0.000% 0.000% 0.000% 0.000% 455 100.000% 0.000% 18 19 20 **Total Utility Plant** 67,855 100.000% 0.000% 0.000% 0.000% 0.000% 67.855 100.000% 0.000% 21 22 Working Capital - Current & Accrued Assets 4.219 100.000% 0 0.000% 0 0.000% 0 0.000% 0 0.000% 4.219 100.000% 0 0.000% 23 Working Capital - Other Non-Current Assets 1,822 100.000% 0 0.000% 0 0.000% 0 0.000% 0 0.000% 1,822 100.000% 0 0.000% Working Capital - Deferred Debits 24 1.239 100.000% n 0.000% 0 0.000% 0 0.000% 0 0.000% 1.239 100.000% 0 0.000% 25 Working Capital - Assets 7,280 100.000% 0.000% 0 0.000% 0 0.000% 0 0.000% 7,280 100.000% 0 0.000% 26 0.000% 0.000% 0.000% 27 Working Capital - Other Non-Current Liabilities (50)100.000% 0 0.000% 0 0 0.000% 0 (50)100.000% 0 Working Capital - Current & Accrued Liabilities (2,729)0.000% 0.000% 0 0.000% (2,729)100.000% 0.000% 28 100.000% 0 0 0 0.000% 0 29 Working Capital - Deferred Credits (1.086)100.000% 0.000% 0.000% 0.000% (1.086)100.000% 0.000% 0 0 0.000% 30 Working Capital - Liabilities (3,865)100.000% 0.000% 0.000% 0.000% 0.000% (3,865)100.000% 0.000% 0 0 0 31 32 Working Capital - Net 3,415 100.000% 0 0.000% 0.000% 0 0.000% 0.000% 3,415 100.000% 0.000% 33 0.000% 34 Total Rate Base 71.269 100.000% 0 0.000% 0 0.000% 0 0.000% 0 0.000% 71,269 100.000% 0 35 36 37 Note: Totals may not add due to rounding. 38 39 40 41 42 43 44

| Schedule E-3a | | | COST | OF SERVICE STUDY | Y - ALLOCATION OF RATE BASE COMPONENTS TO RATE SCHEDULE | Page 6 of 10 |
|---------------|---|---------|---------|------------------|---|---|
| FLOR | IDA PUBLIC SERVICE COMMISSION | | E | EXPLANATION: | For each cost of service study filed, provide the allocation of rate base components as listed below to rate schedules. | Type of Data Shown: X Projected Test Year Ended 12/31/22 |
| COM | PANY: GULF POWER COMPANY | | | | | _ Prior Year Ended _ / _ / Historical Test Year Ended _ / _ / |
| DOCK | (ET NO.: 20210015-EI | | | | (\$000 WHERE APPLICABLE) | - Witness: Tara B. Dubose |
| | (1) | (2) | (3) | | | |
| Line | | G - S | BS | | | |
| No. | Methodology: 12CP and 1/13th; w/o MDS | Amount | Percent | | | |
| 1 | Total Retail | | - | | | |
| 2 | Plant In Service - Steam | 1,166 | 0.102% | | | |
| 3 | Plant In Service - Other Production | 1,136 | 0.102% | | | |
| 4 | Plant In Service - Transmission | 1,541 | 0.127% | | | |
| 5 | Plant In Service - Distribution | 185 | 0.011% | | | |
| 6 | Plant In Service - General | 93 | 0.036% | | | |
| 7 | Plant In Service - Intangible | 61 | 0.036% | | | |
| 8 | Electric Plant In Service | 4,182 | 0.075% | | | |
| 9 | | | | | | |
| 10 | Accum Depreciation - Production | (657) | 0.102% | | | |
| 11 | Accum Depreciation - Transmission | (264) | 0.127% | | | |
| 12 | Accum Depreciation - Distribution | (77) | 0.014% | | | |
| 13 | Accum Depreciation - General Plant | (36) | 0.036% | | | |
| 14 | Accum Depreciation - Intangible | (8) | 0.036% | | | |
| 15 | Accum Depreciation & Amortization | (1,042) | 0.068% | | | |
| 16 | | | | | | |
| 17 | Net Plant In Service | 3,140 | 0.077% | | | |
| 18 | 5 5 | | 0.0000/ | | | |
| 19 | Plant Held For Future Use | 1 | 0.036% | | | |
| 20 21 | CWIP - Production | 19 | 0.102% | | | |
| 22 | CWIP - Production CWIP - Transmission | 48 | 0.102% | | | |
| 23 | CWIP - Transmission CWIP - Distribution | 0 | 0.127 % | | | |
| 24 | CWIP - General & Intangible | 6 | 0.036% | | | |
| 25 | Construction Work in Progress | 75 | 0.092% | | | |
| 26 | Odistruction Work in Frogress | 75 | 0.03270 | | | |
| 27 | Total Utility Plant | 3,216 | 0.077% | | | |
| 28 | . o.u o.uyu | 0,2.0 | 0.07770 | | | |
| 29 | Working Capital - Current & Accrued Assets | 210 | 0.071% | | | |
| 30 | Working Capital - Other Non-Current Assets | 65 | 0.059% | | | |
| 31 | Working Capital - Deferred Debits | 46 | 0.053% | | | |
| 32 | Working Capital - Assets | 321 | 0.065% | | | |
| 33 | 3 17 11 11 11 11 | | | | | |
| 34 | Working Capital - Other Non-Current Liabilities | (2) | 0.036% | | | |
| 35 | Working Capital - Current & Accrued Liabilities | (101) | 0.061% | | | |
| 36 | Working Capital - Deferred Credits | (39) | 0.059% | | | |
| 37 | Working Capital - Liabilities | (143) | 0.059% | | | |
| 38 | • | | | | | |
| 39 | Working Capital - Net | 178 | 0.070% | | | |
| 40 | | | | | | |
| 41 | Total Rate Base | 3,394 | 0.077% | | | |
| 42 | | | | | | |
| 43 | | | | | | |

| S | chedule E-3a | | COSTO | F SERVICE STUDY | - ALLOCATION OF RATE BASE COMPONENTS TO RATE SCHEDULE | Page / of 10 |
|--------|---|----------|----------|-----------------|---|---|
| | IDA PUBLIC SERVICE COMMISSION | | E) | XPLANATION: | For each cost of service study filed, provide the allocation of rate base components as listed below to rate schedules. | Type of Data Shown: X Projected Test Year Ended 12/31/22 |
| COMF | PANY: GULF POWER COMPANY | | | | | _ Prior Year Ended/_/_ |
| DOCK | ET NO.: 20210015-EI | | | | (\$000 WHERE APPLICABLE) | _ Historical Test Year Ended/_/_ |
| DOON | LT NO 20210010-L1 | | | | (\$600 WILLE AT LIGABLE) | Witness: Tara B. Dubose |
| | (1) | (2) | (3) | | | |
| Line | Methodology: 12CP and 1/13th; w/o MDS | G - SI | | | | |
| No. | | Amount | Percent | | | |
| 1 | <u>Demand</u> | | | | | |
| 2 | Plant In Service - Steam | 1,055 | 0.100% | | | |
| 3 | Plant In Service - Other Production | 1,028 | 0.100% | | | |
| 4 | Plant In Service - Transmission | 1,218 | 0.100% | | | |
| 5 | Plant In Service - Distribution | 109 | 0.008% | | | |
| 6 7 | Plant In Service - General | 45 30 | 0.041% | | | |
| 8 | Plant In Service - Intangible Electric Plant In Service | 3,485 | 0.041% | | | |
| 9 | Electric Plant In Service | 3,465 | 0.071% | | | |
| 10 | Accum Depreciation - Production | (594) | 0.100% | | | |
| 11 | Accum Depreciation - Transmission | (209) | 0.100% | | | |
| 12 | Accum Depreciation - Distribution | (33) | 0.008% | | | |
| 13 | Accum Depreciation - General Plant | (18) | 0.041% | | | |
| 14 | Accum Depreciation - Intangible | (4) | 0.041% | | | |
| 15 | Accum Depreciation & Amortization | (857) | 0.067% | | | |
| 16 | Addan Depresident a Americani | (001) | 0.007 70 | | | |
| 17 | Net Plant In Service | 2,627 | 0.073% | | | |
| 18 | | 2,02. | 0.07070 | | | |
| 19 | Plant Held For Future Use | 0 | 0.041% | | | |
| 20 | | | | | | |
| 21 | CWIP - Production | 18 | 0.100% | | | |
| 22 | CWIP - Transmission | 38 | 0.100% | | | |
| 23 | CWIP - Distribution | 0 | 0.008% | | | |
| 24 | CWIP - General & Intangible | 3 | 0.041% | | | |
| 25 | Construction Work in Progress | 59 | 0.086% | | | |
| 26 | - | | | | | |
| 27 | Total Utility Plant | 2,687 | 0.073% | | | |
| 28 | | | | | | |
| 29 | Working Capital - Current & Accrued Assets | 96 | 0.066% | | | |
| 30 | Working Capital - Other Non-Current Assets | 27 | 0.061% | | | |
| 31 | Working Capital - Deferred Debits | 20 | 0.056% | | | |
| 32 | Working Capital - Assets | 142 | 0.063% | | | |
| 33 | | | | | | |
| 34 | Working Capital - Other Non-Current Liabilities | (1) | 0.041% | | | |
| 35 | Working Capital - Current & Accrued Liabilities | (49) | 0.063% | | | |
| 36 | Working Capital - Deferred Credits | (16) | 0.061% | | | |
| 37 | Working Capital - Liabilities | (66) | 0.062% | | | |
| 38 | | | | | | |
| 39 | Working Capital - Net | 77 | 0.065% | | | |
| 40 | | | | | | |
| 41 | Total Rate Base | 2,763 | 0.073% | | | |
| 42 | | | | | | |
| 43 | | | | | | |

| FLOF | RIDA PUBLIC SERVICE COMMISSION | | EXPLANATION: | For each cost of service study filed, provide the allocation | Type of Data Shown: |
|------|---|--------|--------------|--|--------------------------------------|
| | | | | of rate base components as listed below to rate schedules. | X Projected Test Year Ended 12/31/22 |
| COM | PANY: GULF POWER COMPANY | | | ' | _ Prior Year Ended// |
| | | | | | _ Historical Test Year Ended/_/_ |
| DOC | KET NO.: 20210015-EI | | | (\$000 WHERE APPLICABLE) | |
| | | | | , | Witness: Tara B. Dubose |
| | | | | | |
| | (1) | (2) | (3) | | |
| | | | | | |
| Line | Methodology: 12CP and 1/13th; w/o MDS | G - SE | | | |
| No. | | Amount | Percent | | |
| 1 | Energy | | | | |
| 2 | Plant In Service - Steam | 111 | 0.126% | | |
| 3 | Plant In Service - Other Production | 108 | 0.126% | | |
| 4 | Plant In Service - Transmission | 1 | 0.126% | | |
| 5 | Plant In Service - General | 35 | 0.126% | | |
| 6 | Plant In Service - Intangible | 23 | 0.126% | | |
| 7 | Electric Plant In Service | 278 | 0.126% | | |
| 8 | | | | | |
| 9 | Accum Depreciation - Production | (62) | 0.126% | | |
| 10 | Accum Depreciation - Transmission | (0) | 0.126% | | |
| 11 | Accum Depreciation - General Plant | (14) | 0.126% | | |
| 12 | Accum Depreciation - Intangible | (3) | 0.126% | | |
| 13 | Accum Depreciation & Amortization | (79) | 0.126% | | |
| 14 | | (- / | | | |
| 15 | Net Plant In Service | 199 | 0.126% | | |
| 16 | | | | | |
| 17 | Plant Held For Future Use | 0 | 0.126% | | |
| 18 | Train Front For Fatare 650 | Ü | 0.12070 | | |
| 19 | CWIP - Production | 2 | 0.126% | | |
| 20 | CWIP - General & Intangible | 2 | 0.126% | | |
| 21 | Construction Work in Progress | 4 | 0.126% | | |
| 22 | Construction Work in Frogress | 4 | 0.12070 | | |
| 23 | Total Utility Plant | 204 | 0.126% | | |
| | Total Utility Plant | 204 | 0.126% | | |
| 24 | Manking Conital Compant 9 Assured Assact | 00 | 0.4249/ | | |
| 25 | Working Capital - Current & Accrued Assets | 98 | 0.121% | | |
| 26 | Working Capital - Other Non-Current Assets | 32 | 0.114% | | |
| 27 | Working Capital - Deferred Debits | 22 | 0.116% | | |
| 28 | Working Capital - Assets | 152 | 0.119% | | |
| 29 | | | | | |
| 30 | Working Capital - Other Non-Current Liabilities | (1) | 0.126% | | |
| 31 | Working Capital - Current & Accrued Liabilities | (43) | 0.114% | | |
| 32 | Working Capital - Deferred Credits | (19) | 0.114% | | |
| 33 | Working Capital - Liabilities | (63) | 0.114% | | |
| 34 | | | | | |
| 35 | Working Capital - Net | 88 | 0.122% | | |
| 36 | | | | | |
| 37 | Total Rate Base | 292 | 0.125% | | |

| s | chedule E-3a | | COST | OF SERVICE STUDY | Page 9 of 10 | | | |
|-------------|---|-----------------|----------------|------------------|---|---|--|--|
| | DA PUBLIC SERVICE COMMISSION PANY: GULF POWER COMPANY | | E | EXPLANATION: | For each cost of service study filed, provide the allocation of rate base components as listed below to rate schedules. | Type of Data Shown: X Projected Test Year Ended 12/31/22 _ Prior Year Ended _ / _ / _ | | |
| DOCK | ET NO.: 20210015-EI | | | | (\$000 WHERE APPLICABLE) | _ Historical Test Year Ended//_ Witness: Tara B. Dubose | | |
| | (1) | (2) | (3) | | | | | |
| Line No. | Methodology: 12CP and 1/13th; w/o MDS | G - S Amount | BBS Percent | | | | | |
| 1 | Customer | | | | | | | |
| 2 | Plant In Service - Transmission | 322 | 14.225% | | | | | |
| 3 | Plant In Service - Distribution | 76 | 0.034% | | | | | |
| 4 | Plant In Service - General | 13 | 0.011% | | | | | |
| 5 | Plant In Service - Intangible | 9 | 0.011% | | | | | |
| 6 | Electric Plant In Service | 419 | 0.099% | | | | | |
| 7 | | | | | | | | |
| 8 | Accum Depreciation - Transmission | (56) | 14.225% | | | | | |
| 9 | Accum Depreciation - Distribution | (44) | 0.037% | | | | | |
| 10 | Accum Depreciation - General Plant | (5) | 0.011% | | | | | |
| 11 | Accum Depreciation - Intangible | (1) | 0.011% | | | | | |
| 12 | Accum Depreciation & Amortization | (105) | 0.060% | | | | | |
| 13 | N (P) () () | | 0.4070/ | | | | | |
| 14 | Net Plant In Service | 314 | 0.127% | | | | | |

15 16 Plant Held For Future Use 0.011% 17 CWIP - Transmission 10 14.225% 18 19 CWIP - Distribution 0 0.007% CWIP - General & Intangible 20 0.011% **Construction Work in Progress** 21 0.131% 22 23 **Total Utility Plant** 0.127% 325 24 Working Capital - Current & Accrued Assets 0.024% 25 26 Working Capital - Other Non-Current Assets 0.016% 27 Working Capital - Deferred Debits 0.015% 0.020% Working Capital - Assets 26 28 29 30 Working Capital - Other Non-Current Liabilities (0) 0.011% 31 Working Capital - Current & Accrued Liabilities (9) 0.019% 32 Working Capital - Deferred Credits 0.016% 33 Working Capital - Liabilities (13) 0.018% 34 Working Capital - Net 13 0.022% 35 36 37 **Total Rate Base** 338 0.107% 38 39 40 41 42 43 44

| FLOF | RIDA PUBLIC SERVICE COMMISSION | | | EXPLANATION: | For each cost of service study filed, provide the allocation | Type of Data Shown: |
|----------|---|--------|------------------|--------------|--|---|
| СОМ | PANY: GULF POWER COMPANY | | | | of rate base components as listed below to rate schedules. | X Projected Test Year Ended 12/31/22 Prior Year Ended// |
| DOCI | KET NO.: 20210015-EI | | | | (\$000 WHERE APPLICABLE) | _ Historical Test Year Ended// |
| DOC | XET INO 20210013-E1 | | | | (\$000 WHERE AFFLICABLE) | Witness: Tara B. Dubose |
| | (1) | (2) | (3) | | | |
| Line | Methodology: 12CP and 1/13th; w/o MDS | G - S | | | | |
| No. | | Amount | Percent | J | | |
| 1 | <u>Lighting</u> | • | 0.0000/ | | | |
| 2 | Plant In Service - Distribution | 0 | 0.000% 0.000% | | | |
| 3 | Plant In Service - General | 0 | | | | |
| 4 | Plant In Service - Intangible Electric Plant In Service | | 0.000% | • | | |
| 5 6 | Electric Plant in Service | | 0.000% | | | |
| 7 | Accum Depreciation - Distribution | 0 | 0.000% | | | |
| 8 | Accum Depreciation - Distribution Accum Depreciation - General Plant | 0 | 0.000% | | | |
| 9 | Accum Depreciation - Intangible | 0 | 0.000% | | | |
| 10 | Accum Depreciation & Amortization | 0 | 0.000% | | | |
| 11 | 7.00am 20p.00am.on | · · | 0.00070 | | | |
| 12 | Net Plant In Service | 0 | 0.000% | • | | |
| 13 | | | | | | |
| 14 | Plant Held For Future Use | 0 | 0.000% | | | |
| 15 | | | | | | |
| 16 | CWIP - Distribution | 0 | 0.000% | | | |
| 17 | CWIP - General & Intangible | 0 | 0.000% | _ | | |
| 18 | Construction Work in Progress | | 0.000% | _ | | |
| 19 | | | | _ | | |
| 20 | Total Utility Plant | | 0.000% | | | |
| 21 | | | | | | |
| 22 | Working Capital - Current & Accrued Assets | 0 | 0.000% | | | |
| 23 | Working Capital - Other Non-Current Assets | 0 | 0.000% | | | |
| 24 | Working Capital - Deferred Debits | 0 | 0.000% | - | | |
| 25 | Working Capital - Assets | 0 | 0.000% | | | |
| 26 | Washing Conital Other New Comment Link little | 0 | 0.0000/ | | | |
| 27 | Working Capital - Other Non-Current Liabilities Working Capital - Current & Accrued Liabilities | 0 | 0.000% 0.000% | | | |
| 28 29 | Working Capital - Current & Accrued Liabilities Working Capital - Deferred Credits | 0 | 0.000% | | | |
| 30 | Working Capital - Deletied Credits Working Capital - Liabilities | 0 | 0.000% | • | | |
| 31 | Working Capital - Liabilities | U | 0.000 /6 | | | |
| 32 | Working Capital - Net | 0 | 0.000% | | | |
| 33 | | _ | | | | |
| 34 | Total Rate Base | 0 | 0.000% | | | |
| 35 | | | | = | | |
| 36 | | | | | | |
| 37 | Note: Totals may not add due to rounding. | | | | | |
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Schedule E-3b COST OF SERVICE STUDY - ALLOCATION OF EXPENSE COMPONENTS TO RATE SCHEDULE Page 1 of 10 FLORIDA PUBLIC SERVICE COMMISSION EXPLANATION: For each cost of service study filed, provide the allocation Type of Data Shown: X Projected Test Year Ended 12/31/22 of the test year expenses to rate schedules. COMPANY: GULF POWER COMPANY Prior Year Ended / / Historical Test Year Ended / / DOCKET NO.: 20210015-EI (\$000 WHERE APPLICABLE) Witness: Tara B. DuBose (2) (3) (4) (5) (6) (8) (10) (11) (12) (13) (14) (15) (1) (7) (9) Line Total G - GS G - GSD/GSDT G - LP/LPT G - Major Accts G-OS G - Residential Methodology: 12CP and 1/13th; w/o MDS No. Amount Amount Percent Amount Percent Amount Percent Amount Percent Amount Percent Percent Percent Amount Total Retail Production O&M - Steam 2 (47, 137)100.000% (1,487)3.155% (10,627)22.545% (2,994)6.352% (6,772)14.367% (487)1.033% (24,715)52.431% 3 Production O&M - Other (12.300)100.000% (394)3.202% (2.757)22.417% (767)6.240% (1,736)14.115% (121)0.985% (6.510)52.928% 4 Transmission O&M (7,420)100.000% (259)3.486% (1.604)21.612% (411)5.539% (936)12.613% (51) 0.685% (4.152)55.952% 5 Distribution O&M (23,058)100.000% (1,145)4.967% (3,932)17.051% (777)3.369% (873)3.788% (2,666)11.561% (13,661)59.246% 100.000% 6.789% 5.123% 0.388% 0.140% 6 Customer Account Expense (17,876)(1,214)(916)(69)(25)(306)1.710% (15,344)85.837% Customer Service & Info Expense (15,140)100.000% (1.083)7.150% (496)3.273% (6) 0.042% 0.027% (325)2.144% (13,227)87.362% (4) 14.344% 8 General & Administrative Expense (57.650)100.000% (3.029)5.254% (8.269)(1.808)3.136% (3.113)5.400% (1.081)1.875% (40.328)69.954% 9 Operating & Maintenance Expense (180,582)100.000% (8,610)4.768% (28,600)15.838% (6,833)3.784% (13,460)7.454% (5,036)2.789% (117,937) 65.309% 10 11 Depr Exp - Production (95,191)100.000% (3.282)3.448% (20,695)21.741% (5,374)5.646% (12,164)12.778% (695)0.730% (52,884)55.555% 12 Depr Exp - Transmission (28.067)100.000% (977)3.483% (6.063)21.600% (1.554)5.535% (3.558)12.676% (192)0.685% (15.688) 55.894% (30,928)13 Depr Exp - Distribution (50,429)100.000% (2,242)4.446% (9,270)18.382% (1,974)3.915% (2,212)4.386% (3,795)7.526% 61.331% Depr Exp - Intangible 100.000% 5.310% 3.066% 5.235% (364)1.857% 70.381% (19,617)(1,042)(2,769)14.116% (601) (1,027)(13,806)14 15 Depr Exp - General (9,725)100.000% (516)5.310% (1,373)14.116% (298)3.066% (509)5.235% (181)1.857% (6,844)70.381% **Depreciation Expense** (203,029)100.000% (8,059)3.970% (40, 170)19.785% (9,802)4.828% (19,470)9.590% (5,227)2.575% (120, 151)59.179% 16 17 14.116% 5.310% 5.235% 70.381% 18 Taxes Other Than Income - Other Taxes (3,621)100.000% (192)(511)(111)3.066% (190)(67)1.857% (2,548)Taxes Other Than Income - Real/Personal Prop (47,380)100.000% (1,767)3.730% (9,649)20.365% (2,372)5.007% (4,684)9.886% (1,182)2.494% (27,689)58.441% 19 20 Taxes Other Than Income Tax (51,001) 100.000% (1,960)3.842% (10, 160)19.921% (2,483)4.869% (4,873)9.556% (1,249)2.449% (30,238)59.288% 21 22 **Amortization of Property Losses** (3,972)100.000% (73)1.838% (1,114)28.050% (300)7.549% (677)17.033% (72)1.820% (1,730)43.568% 23 24 Gain or Loss on Sale of Plant 5 100.000% 0 3.600% 22.326% 0 5.624% 0 6.476% 0 1.355% 3 60.609% 25 26 State Income Tax Expense (9.159) 100.000% (518)5.651% (1,687)18.419% (366) 3.998% (83) 0.908% (474)5.181% (5.907)64.502% 18.419% 5.181% Federal Income Tax Expense 800 45 5.651% 147 32 3.998% 41 516 64.502% 27 100.000% 7 0.908% Amortization of ITC 100.000% (4,282)28 (21,025)(784)3.730% 20.365% (1,053)5.007% (2,079)9.886% (524)2.494% (12,287)58.441% 60.165% 29 Income Taxes (29,384)100.000% (1.257)4.277% (5.821)19.811% (1.387)4.720% (2.154)7.332% (958)3.259% (17,679)30 (467,963) 100.000% (19.959) 4.265% (85.864) 18.349% (20,804) 4.446% (40,634) 8.683% (12.542) 2.680% (287,731) 61.486% 31 **Total Operating Expenses** 32 33 34 35 36 37 38 39 40

Supporting Schedules: C-1 Recap Schedules: E-1

Schedule E-3b COST OF SERVICE STUDY - ALLOCATION OF EXPENSE COMPONENTS TO RATE SCHEDULE Page 2 of 10 FLORIDA PUBLIC SERVICE COMMISSION EXPLANATION: For each cost of service study filed, provide the allocation Type of Data Shown: X Projected Test Year Ended 12/31/22 of the test year expenses to rate schedules. Prior Year Ended __/_/_ COMPANY: GULF POWER COMPANY Historical Test Year Ended / / DOCKET NO.: 20210015-EI (\$000 WHERE APPLICABLE) Witness: Tara B. DuBose (2) (3) (4) (5) (6) (8) (10) (11) (12) (13) (14) (15) (1) (7) (9) Line Total G - GS G - GSD/GSDT G - LP/LPT G - Major Accts G-OS G - Residential Methodology: 12CP and 1/13th; w/o MDS No. Amount Percent Amount Percent Amount Percent Amount Percent Amount Percent Amount Percent Percent Amount Demand 2 Production O&M - Steam (18,293)100.000% (638)3.490% (3,956)21.625% (1,014)5.544% (2,296)12.550% (125)0.686% (10,245)56.005% 3 Production O&M - Other (5,820)100.000% (203)3.490% (1.259)21.625% (323)5.544% (730)12.550% (40)0.686% (3.259)56.005% 4 Transmission O&M (7,413)100.000% (259)3.490% (1.603)21.625% (411) 5.544% (930) 12.550% (51) 0.686% (4.152)56.005% 3.650% 22.019% (756) 5 Distribution O&M (14,813)100.000% (541)(3,262)5.103% (841)5.674% (195)1.313% (9,218)62.232% 100.000% 3.588% 21.893% (1,367)8.285% 1.081% (15,455)59.819% 6 General & Administrative Expense (25,836)(927)(5,656)5.291% (2,140)(279)Operating & Maintenance Expense (72,174)100.000% (2,568)3.558% (15,735)21.802% (3,871)5.363% (6,937)9.612% (690) 0.956% (42,329)58.648% 8 9 Depr Exp - Production (87,869)100.000% (3.066)3.490% (19,002)21.625% (4,872)5.544% (11,028)12.550% (603) 0.686% (49,211)56.005% (192)10 Depr Exp - Transmission (27,981)100.000% (976)3.490% (6,051)21.625% (1,551)5.544% (3,512)12.550% 0.686% (15,671)56.005% 11 Depr Exp - Distribution (38,615) 100.000% (1,411)3.654% (8,425)21.818% (1,943)5.031% (2,163)5.601% (499)1.292% (24,172)62.596% 12 Depr Exp - Intangible (8.469)100.000% (304)3.591% (1.856)21.914% (448)5.287% (688)8.125% (93)1.097% (5.077)59.945% (4,199) 13 Depr Exp - General 100.000% (151)3.591% (920)21.914% (222)5.287% (341)8.125% (46)1.097% (2.517)59.945% **Depreciation Expense** 100.000% 3.535% 21.692% 10.609% (1.433)0.857% 57.826% 14 (167, 133)(5.909)(36, 254)(9.035)5.406% (17,731)(96.647) 15 16 Taxes Other Than Income - Other Taxes (1,563)100.000% (56)3.591% (343)21.914% (83) 5.287% (127)8.125% (17)1.097% (937)59.945% 17 Taxes Other Than Income - Real/Personal Prop. (41.889)100.000% (1.484)3.542% (9.058)21.624% (2.241)5.350% (4.375)10.443% (359)0.858% (24.342)58.110% Taxes Other Than Income Tax 100.000% (1,540)3.543% (9,400)21.634% 5.348% 10.360% (377)58.176% 18 (43,452)(2,324)(4,502)0.867% (25,279)19 20 **Amortization of Property Losses** (5,567)100.000% (195)3.499% (1,199)21.529% (304)5.469% (683)12.273% (39)0.692% (3,142)56.439% 21 22 Gain or Loss on Sale of Plant 5 100.000% 0 3.600% 1 22.326% 0 5.624% 0 6.476% 0 1.355% 3 60.609% 23 (1.563)24 State Income Tax Expense (7.850)100.000% (424)5.396% 19.911% (342)4.356% (77)0.975% (142)1.813% (5,203)66.276% 25 Federal Income Tax Expense 685 100.000% 37 5.396% 136 19.911% 30 4.356% 7 0.975% 12 1.813% 454 66.276% 26 Amortization of ITC (18.588)100.000% (658)3.542% (4.020)21.624% (995) 5.350% (1.941)10.443% (159)0.858% (10.802)58.110% Income Taxes 100.000% (5,446)60.382% 27 (25,753)(1,045)4.058% 21.147% (1,307)5.074% (2,011)7.809% (289)1.124% (15,550)28 29 **Total Operating Expenses** (314.075) 100.000% (11.256) 3.584% (68.034) 21.662% (16.841) 5.362% (31.864) 10.145% (2.827) 0.900% (182,944) 58.248% 30 31 32 33 34 35 36 37 38 39 40 41 42

Supporting Schedules: C-1 Recap Schedules: E-1

43 44

| | Schedule E-3b | | COST | OF SERVICE S | STUDY - ALL | OCATION OF EX | KPENSE COM | IPONENTS TO | RATE SCHEL | DULE | | | | Pag | e 3 of 10 | | |
|---------------|--|---|-----------|--------------|------------------|------------------|--------------------|----------------|------------------|---------------------|--------------------|--------------|--------------------------------------|----------------------------|--------------------|--|--|
| FLOR | RIDA PUBLIC SERVICE COMMISSION | EXPLANATION: For each cost of service study filed, provide the allocation | | | | | | | | Type of Data Shown: | | | | | | | |
| | | | | | | of the test year | expenses to ra | ate schedules. | | | | | X Projected Test Year Ended 12/31/22 | | | | |
| COM | PANY: GULF POWER COMPANY | | | | | | | | | | | | Prior Year E | | | | |
| | | | | | | | | | | | | - | _ Historical Te | st Year Ended _. | _/_/_ | | |
| DOC | KET NO.: 20210015-EI | | | | | (\$000 WHERE | APPLICABLE) |) | | | | | | | | | |
| | | | | | | | | | | | | ' | Nitness: Tara | B. DuBose | | | |
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (15) | | |
| | (1) | (2) | (0) | (4) | (0) | (0) | (1) | (0) | (0) | (10) | (11) | (12) | (10) | (14) | (10) | | |
| Line | M # 11 400D 14/40# / MD0 | Tot | al | G - (| GS | G - GSD/ | GSDT | G - LP | P/LPT | G - Majo | r Accts | G - (| OS | G - Resi | dential | | |
| No. | Methodology: 12CP and 1/13th; w/o MDS | Amount | Percent | Amount | Percent | Amount | Percent | Amount | Percent | Amount | Percent | Amount | Percent | Amount | Percent | | |
| 1 | Energy | | | | | | | | | | | | | | | | |
| 2 | Production O&M - Steam | (28,844) | 100.000% | (849) | 2.943% | (6,671) | 23.129% | (1,980) | 6.864% | (4,477) | 15.520% | (362) | 1.254% | (14,470) | 50.164% | | |
| 3 | Production O&M - Other | (6,480) | 100.000% | (191) | 2.943% | (1,499) | 23.129% | (445) | 6.864% | (1,006) | 15.520% | (81) | 1.254% | (3,251) | 50.164% | | |
| 4 | Customer Account Expense | (4,390) | 100.000% | (105) | 2.386% | (167) | 3.796% | (52) | 1.185% | 0 | 0.000% | (28) | 0.637% | (4,038) | 91.995% | | |
| 5 | General & Administrative Expense | (6,053) | 100.000% | (178) | 2.943% | (1,400) | 23.129% | (416) | 6.864% | (939) | 15.520% | (76) | 1.254% | (3,036) | 50.164% | | |
| 6 7 | Operating & Maintenance Expense | (45,768) | 100.000% | (1,323) | 2.890% | (9,737) | 21.274% | (2,892) | 6.320% | (6,422) | 14.031% | (547) | 1.194% | (24,795) | 54.176% | | |
| <i>7</i> 8 | Dans Eve. Braduction | (7,322) | 100.000% | (246) | 2.943% | (4.604) | 00.4000/ | (502) | 6.864% | (4.426) | 15.520% | (02) | 1.254% | (2.672) | 50.164% | | |
| 9 | Depr Exp - Production Depr Exp - Transmission | (34) | 100.000% | (216) (1) | 2.943% | (1,694) (8) | 23.129% 23.129% | (503) (2) | 6.864% | (1,136) (5) | 15.520% | (92) (0) | 1.254% | (3,673) (17) | 50.164% | | |
| 10 | Depr Exp - Intangible | (2,110) | 100.000% | (62) | 2.943% | (488) | 23.129% | (145) | 6.864% | (327) | 15.520% | (26) | 1.254% | (1,058) | 50.164% | | |
| 11 | Depr Exp - Mitanglisic Depr Exp - General | (1.046) | 100.000% | (31) | 2.943% | (242) | 23.129% | (72) | 6.864% | (162) | 15.520% | (13) | 1.254% | (525) | 50.164% | | |
| 12 | Depreciation Expense | (10,512) | 100.000% | (309) | 2.943% | (2,431) | 23.129% | (722) | 6.864% | (1,631) | 15.520% | (132) | 1.254% | (5,273) | 50.164% | | |
| 13 | Proceedings of the control of the co | (-,- , | | (, | | (, - , | | , , | | (, , | | (- / | | (-, -, | | | |
| 14 | Taxes Other Than Income - Other Taxes | (389) | 100.000% | (11) | 2.943% | (90) | 23.129% | (27) | 6.864% | (60) | 15.520% | (5) | 1.254% | (195) | 50.164% | | |
| 15 | Taxes Other Than Income - Real/Personal Prop | (1,835) | 100.000% | (54) | 2.943% | (424) | 23.129% | (126) | 6.864% | (285) | 15.520% | (23) | 1.254% | (920) | 50.164% | | |
| 16 | Taxes Other Than Income Tax | (2,224) | 100.000% | (65) | 2.943% | (514) | 23.129% | (153) | 6.864% | (345) | 15.520% | (28) | 1.254% | (1,116) | 50.164% | | |
| 17 | | | | | | | | | | | | | | | | | |
| 18 | Amortization of Property Losses | 48 | 100.000% | 1 | 2.943% | 11 | 23.129% | 3 | 6.864% | 8 | 15.520% | 1 | 1.254% | 24 | 50.164% | | |
| 19 | | | | | | | | | | | | | | | | | |
| 20 | State Income Tax Expense | (227) | 100.000% | (15) | 6.821% | (91) | 39.897% | (23) | 10.314% | (6) | 2.733% | (11) | 4.788% | (70) | 30.803% | | |
| 21 | Federal Income Tax Expense Amortization of ITC | 20 | 100.000% | 1 (24) | 6.821% | 8 (188) | 39.897% | 2 | 10.314% | (106) | 2.733% | 1 (10) | 4.788% | 6 (408) | 30.803% | | |
| 22 23 | Income Taxes | (814) | 100.000% | (24) | 2.943% 3.729% | (271) | 23.129% 26.529% | (56) (77) | 6.864% 7.564% | (126) | 15.520% 12.927% | (10) (20) | 1.254% 1.970% | (408) | 50.164% 46.238% | | |
| 24 | income raxes | (1,021) | 100.000% | (36) | 3.12970 | (271) | 20.52970 | (77) | 7.304% | (132) | 12.921 70 | (20) | 1.970% | (472) | 40.236% | | |
| 25 | Total Operating Expenses | (59,477) | 100.000% | (1,734) | 2.916% | (12,942) | 21.760% | (3,840) | 6.457% | (8,523) | 14.330% | (726) | 1.220% | (31,632) | 53.184% | | |
| 26 | Total Operating Expenses | (00,111) | 100.00070 | (1,701) | 2.01070 | (12,012) | 210070 | (0,0.0) | 0.10170 | (0,020) | 11.00070 | (120) | 1.22070 | (01,002) | 00.10170 | | |
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| ; | Schedule E-3b | | COST | OF SERVICE S | | Page 4 of 10 | | | | | | | | | | | |
|------|--|--------------------------|----------|--------------|---------|------------------|-----------------|------------------|---------------|----------|----------|---------|--------------------------------------|-----------------|---------|--|--|
| FLOR | IDA PUBLIC SERVICE COMMISSION | | | EXPLANA | ATION: | For each cost o | f service study | filed, provide t | he allocation | | | Т | Type of Data Shown: | | | | |
| | | | | | | of the test year | | | | | | X | X Projected Test Year Ended 12/31/22 | | | | |
| COMF | PANY: GULF POWER COMPANY | | | | | | | | | | | _ | Prior Year E | nded// | | | |
| | | | | | | | | | | | | _ | Historical Te | st Year Ended _ | _//_ | | |
| DOCK | KET NO.: 20210015-EI | (\$000 WHERE APPLICABLE) | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | V | Vitness: Tara | B. DuBose | | | |
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (15) | | |
| | (1) | (2) | (3) | (4) | (5) | (0) | (1) | (0) | (3) | (10) | (11) | (12) | (13) | (14) | (13) | | |
| Line | Methodology: 12CP and 1/13th; w/o MDS | Tota | al | G - G | SS | G - GSD | /GSDT | G - LP | /LPT | G - Majo | r Accts | G - O | S | G - Resi | dential | | |
| No. | Methodology. 12CF and 1/13th, w/o MD3 | Amount | Percent | Amount | Percent | Amount | Percent | Amount | Percent | Amount | Percent | Amount | Percent | Amount | Percent | | |
| 1 | Customer | | | | | | | | | | | | | | | | |
| 2 | Transmission O&M | (7) | 100.000% | 0 | 0.000% | (1) | 7.196% | 0 | 0.000% | (6) | 78.579% | 0 | 0.000% | 0 | 0.000% | | |
| 3 | Distribution O&M | (5,774) | 100.000% | (605) | 10.470% | (670) | 11.602% | (21) | 0.362% | (33) | 0.571% | (0) | 0.003% | (4,443) | 76.937% | | |
| 4 | Customer Account Expense | (13,486) | 100.000% | (1,109) | 8.222% | (749) | 5.555% | (17) | 0.129% | (25) | 0.185% | (278) | 2.059% | (11,306) | 83.833% | | |
| 5 | Customer Service & Info Expense | (15,140) | 100.000% | (1,083) | 7.150% | (496) | 3.273% | (6) | 0.042% | (4) | 0.027% | (325) | 2.144% | (13,227) | 87.362% | | |
| 6 | General & Administrative Expense | (25,278) | 100.000% | (1,924) | 7.611% | (1,213) | 4.797% | (25) | 0.100% | (33) | 0.132% | (243) | 0.962% | (21,837) | 86.386% | | |
| 7 | Operating & Maintenance Expense | (59,686) | 100.000% | (4,720) | 7.908% | (3,128) | 5.241% | (70) | 0.117% | (101) | 0.169% | (846) | 1.417% | (50,812) | 85.132% | | |
| 8 | | | | | | | | | | | | | | | | | |
| 9 | Depr Exp - Transmission | (52) | 100.000% | 0 | 0.000% | (4) | 7.196% | 0 | 0.000% | (41) | 78.579% | 0 | 0.000% | 0 | 0.000% | | |
| 10 | Depr Exp - Distribution | (8,517) | 100.000% | (831) | 9.757% | (845) | 9.919% | (31) | 0.369% | (49) | 0.576% | (0) | 0.002% | (6,757) | 79.328% | | |
| 11 | Depr Exp - Intangible | (8,878) | 100.000% | (675) | 7.607% | (425) | 4.787% | (9) | 0.099% | (11) | 0.128% | (86) | 0.965% | (7,671) | 86.402% | | |
| 12 | Depr Exp - General | (4,401) | 100.000% | (335) | 7.607% | (211) | 4.787% | (4) | 0.099% | (6) | 0.128% | (42) | 0.965% | (3,803) | 86.402% | | |
| 13 | Depreciation Expense | (21,849) | 100.000% | (1,841) | 8.427% | (1,484) | 6.793% | (45) | 0.204% | (107) | 0.489% | (128) | 0.588% | (18,230) | 83.439% | | |
| 14 | | | | | | | | | | | | | | | | | |
| 15 | Taxes Other Than Income - Other Taxes | (1,639) | 100.000% | (125) | 7.607% | (78) | 4.787% | (2) | 0.099% | (2) | 0.128% | (16) | 0.965% | (1,416) | 86.402% | | |
| 16 | Taxes Other Than Income - Real/Personal Prop | (2,873) | 100.000% | (230) | 7.999% | (167) | 5.803% | (5) | 0.181% | (25) | 0.857% | (16) | 0.541% | (2,427) | 84.491% | | |
| 17 | Taxes Other Than Income Tax | (4,511) | 100.000% | (354) | 7.857% | (245) | 5.434% | (7) | 0.151% | (27) | 0.592% | (31) | 0.695% | (3,843) | 85.185% | | |
| 18 | | | | | | | | | | | | | | | | | |
| 19 | Amortization of Property Losses | 1,598 | 100.000% | 120 | 7.533% | 73 | 4.587% | 1 | 0.083% | (1) | (0.047%) | 17 | 1.049% | 1,387 | 86.812% | | |
| 20 | | | | | | | | | | | | | | | | | |
| 21 | State Income Tax Expense | (769) | 100.000% | (78) | 10.201% | (33) | 4.334% | (1) | 0.114% | (0) | 0.057% | (9) | 1.209% | (635) | 82.494% | | |
| 22 | Federal Income Tax Expense | 67 | 100.000% | 7 | 10.201% | 3 | 4.334% | 0 | 0.114% | 0 | 0.057% | 1 | 1.209% | 55 | 82.494% | | |
| 23 | Amortization of ITC | (1,275) | 100.000% | (102) | 7.999% | (74) | 5.803% | (2) | 0.181% | (11) | 0.857% | (7) | 0.541% | (1,077) | 84.491% | | |
| 24 | Income Taxes | (1,977) | 100.000% | (174) | 8.781% | (104) | 5.281% | (3) | 0.157% | (11) | 0.573% | (15) | 0.779% | (1,656) | 83.781% | | |
| 25 | | | | | | | | | | | | | | | | | |
| 26 | Total Operating Expenses | (86,426) | 100.000% | (6,969) | 8.063% | (4,888) | 5.656% | (123) | 0.142% | (247) | 0.285% | (1,004) | 1.162% | (73,155) | 84.645% | | |
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| | Schedule E-3b | | COST OF SERVICE STUDY - ALLOCATION OF EXPENSE COMPONENTS TO RATE SCHEDULE | | | | | | | | | | | | ge 5 of 10 | |
|----------|--|---------|---|--------|---------|----------------|--------------------------------------|--------|---------|----------|----------|------------------|----------------------------------|--------------------------|------------|--|
| FLOR | RIDA PUBLIC SERVICE COMMISSION | | | EXPLAN | NATION: | | of service study r expenses to ra | | | | | | Type of Data S X Projected Te | Shown: est Year Ended | 12/31/22 | |
| COM | IPANY: GULF POWER COMPANY | | | | | | | | | | | | _ Prior Year Ended/_/_ | | | |
| DOC | KET NO.: 20210015-EI | | | | | (\$000 WHERE | APPLICABLE) | ١ | | | | | _ Historical Te | st Year Ended | _/_/_ | |
| DOO | NET 140 20210010-EI | | | | | (\$000 WILLIAM | ATTEIOABLE) |) | | | | | Witness: Tara | B. DuBose | | |
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) | (15) | |
| Line | | Tot | al | G - | GS | G - GSI | D/GSDT | G-L | P/LPT | G - Majo | or Accts | G- | OS | G - Res | idential | |
| No. | | Amount | Percent | Amount | Percent | Amount | Percent | Amount | Percent | Amount | Percent | Amount | Percent | Amount | Percent | |
| 1 | Lighting | | | | | | | | | | | | | | | |
| 2 | Distribution O&M | (2,471) | 100.000% | 0 | 0.000% | 0 | 0.000% | 0 | 0.000% | 0 | 0.000% | (2,471) | 100.000% | 0 | 0.000% | |
| 3 | General & Administrative Expense | (483) | 100.000% | 0 | 0.000% | 0 | 0.000% | 0 | 0.000% | 0 | 0.000% | (483) | 100.000% | 0 | 0.000% | |
| 4 | Operating & Maintenance Expense | (2,954) | 100.000% | 0 | 0.000% | 0 | 0.000% | 0 | 0.000% | 0 | 0.000% | (2,954) | 100.000% | 0 | 0.000% | |
| 5 6 | Depr Exp - Distribution | (3,296) | 100.000% | 0 | 0.000% | 0 | 0.000% | 0 | 0.000% | 0 | 0.000% | (2.206) | 100.000% | 0 | 0.000% | |
| 7 | Depr Exp - Distribution Depr Exp - Intangible | (3,296) | 100.000% | 0 | 0.000% | 0 | 0.000% | 0 | 0.000% | 0 | 0.000% | (3,296) (159) | 100.000% | 0 | 0.000% | |
| 8 | Depr Exp - Intangible Depr Exp - General | (79) | 100.000% | 0 | 0.000% | 0 | 0.000% | 0 | | 0 | 0.000% | (79) | 100.000% | 0 | 0.000% | |
| 9 | Depreciation Expense | (3,534) | 100.000% | 0 | 0.000% | 0 | 0.000% | 0 | 0.000% | 0 | 0.000% | (3,534) | 100.000% | 0 | 0.000% | |
| 10 | Depreciation Expense | (5,554) | 100.00070 | O | 0.00070 | · · | 0.00070 | 0 | 0.00070 | O | 0.00070 | (0,004) | 100.00070 | Ü | 0.00070 | |
| 11 | Taxes Other Than Income - Other Taxes | (29) | 100.000% | 0 | 0.000% | 0 | 0.000% | 0 | 0.000% | 0 | 0.000% | (29) | 100.000% | 0 | 0.000% | |
| 12 | Taxes Other Than Income - Real/Personal Prop | (784) | 100.000% | 0 | 0.000% | 0 | 0.000% | 0 | 0.000% | 0 | 0.000% | (784) | 100.000% | 0 | 0.000% | |
| 13 | Taxes Other Than Income Tax | (813) | 100.000% | 0 | 0.000% | 0 | 0.000% | 0 | 0.000% | 0 | 0.000% | (813) | 100.000% | 0 | 0.000% | |
| 14 | | | | | | | | | | | | | | | | |
| 15 | Amortization of Property Losses | (51) | 100.000% | 0 | 0.000% | 0 | 0.000% | 0 | 0.000% | 0 | 0.000% | (51) | 100.000% | 0 | 0.000% | |
| 16 | | | | | | | | | | | | | | | | |
| 17 | State Income Tax Expense | (312) | 100.000% | 0 | 0.000% | 0 | 0.000% | 0 | 0.000% | 0 | 0.000% | (312) | 100.000% | 0 | 0.000% | |
| 18 | Federal Income Tax Expense | 27 | 100.000% | 0 | 0.000% | 0 | 0.000% | 0 | 0.000% | 0 | 0.000% | 27 | 100.000% | 0 | 0.000% | |
| 19 | Amortization of ITC | (348) | 100.000% | 0 | 0.000% | 0 | 0.000% | 0 | 0.000% | 0 | 0.000% | (348) | 100.000% | 0 | 0.000% | |
| 20 21 | Income Taxes | (633) | 100.000% | 0 | 0.000% | 0 | 0.000% | 0 | 0.000% | 0 | 0.000% | (633) | 100.000% | 0 | 0.000% | |
| 22 | Total Operating Expenses | (7,985) | 100.000% | 0 | 0.000% | 0 | 0.000% | 0 | 0.000% | 0 | 0.000% | (7,985) | 100.000% | 0 | 0.000% | |
| 23 | Total Operating Expenses | (1,505) | 100.00070 | | 0.00070 | | 0.00070 | - 0 | 0.00070 | | 0.00070 | (1,505) | 100.00070 | | 0.00070 | |
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| 25 | Note: Totals may not add due to rounding. | | | | | | | | | | | | | | | |
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| S | Schedule E-3b | | COST | OF SERVICE STUDY | Page 6 of 10 | | | | |
|----------|--|--------|----------|------------------|--|--------------------------------------|--|--|--|
| FLORI | DA PUBLIC SERVICE COMMISSION | | Е | XPLANATION: | For each cost of service study filed, provide the allocation | Type of Data Shown: | | | |
| | | | | | of the test year expenses to rate schedules. | X Projected Test Year Ended 12/31/22 | | | |
| COMP | ANY: GULF POWER COMPANY | | | | | _ Prior Year Ended _ / _ / | | | |
| | | | | | | _ Historical Test Year Ended//_ | | | |
| DOCK | ET NO.: 20210015-EI | | | | (\$000 WHERE APPLICABLE) | | | | |
| | | | | | (+ | Witness: Tara B. Dubose | | | |
| | | | | | | | | | |
| | (1) | (2) | (3) | | | | | | |
| | () | () | (-) | | | | | | |
| Line | M II | G - SI | BS | | | | | | |
| No. | Methodology: 12CP and 1/13th; w/o MDS | Amount | Percent | | | | | | |
| 1 | Total Retail | - | | | | | | | |
| 2 | Production O&M - Steam | (55) | 0.116% | | | | | | |
| 3 | Production O&M - Other | (14) | 0.114% | | | | | | |
| 4 | Transmission O&M | (8) | 0.114% | | | | | | |
| 5 | Distribution O&M | (4) | 0.019% | | | | | | |
| 6 | Customer Account Expense | (2) | 0.014% | | | | | | |
| 7 | Customer Service & Info Expense | (0) | 0.001% | | | | | | |
| 8 | General & Administrative Expense | (22) | 0.038% | | | | | | |
| 9 | Operating & Maintenance Expense | (106) | 0.059% | | | | | | |
| 10 | | () | | | | | | | |
| 11 | Depr Exp - Production | (97) | 0.102% | | | | | | |
| 12 | Depr Exp - Transmission | (35) | 0.126% | | | | | | |
| 13 | Depr Exp - Distribution | (7) | 0.014% | | | | | | |
| 14 | Depr Exp - Intangible | (7) | 0.036% | | | | | | |
| 15 | Depr Exp - General | (4) | 0.036% | | | | | | |
| 16 | Depreciation Expense | (151) | 0.074% | | | | | | |
| 17 | Depreciation Expense | (131) | 0.07470 | | | | | | |
| 18 | Taxes Other Than Income - Other Taxes | (1) | 0.036% | | | | | | |
| 19 | Taxes Other Than Income - Real/Personal Prop | (37) | 0.077% | | | | | | |
| 20 | Taxes Other Than Income Tax | (38) | 0.074% | | | | | | |
| 21 | Taxes Other Than income Tax | (50) | 0.01470 | | | | | | |
| 22 | Amortization of Property Losses | (6) | 0.142% | | | | | | |
| 23 | Amortization of Property Losses | (0) | 0.14270 | | | | | | |
| 24 | Gain or Loss on Sale of Plant | 0 | 0.010% | | | | | | |
| 25 | Gaill of Loss off Sale of Flatit | O | 0.01070 | | | | | | |
| 26 | State Income Tax Expense | (123) | 1.341% | | | | | | |
| 27 | Federal Income Tax Expense | 11 | 1.341% | | | | | | |
| 28 | Amortization of ITC | (16) | 0.077% | | | | | | |
| 29 | Income Taxes | (128) | 0.437% | | | | | | |
| 30 | income raxes | (120) | 0.437 /0 | | | | | | |
| 31 | Total Operating Expenses | (428) | 0.092% | | | | | | |
| 32 | Total Operating Expenses | (420) | 0.09270 | | | | | | |
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| 5 | Schedule E-3b | | COST OF SERVICE STU | IDY - ALLOCATION OF EXPENSE COMPONENTS TO RATE SCHEDULE | Page 7 of 10 |
|-------------|--|------------------|---------------------|---|---|
| FLORI | DA PUBLIC SERVICE COMMISSION | | EXPLANATION: | For each cost of service study filed, provide the allocation of the test year expenses to rate schedules. | Type of Data Shown: X Projected Test Year Ended 12/31/22 |
| COMP | ANY: GULF POWER COMPANY | | | | _ Prior Year Ended/_/ _ Historical Test Year Ended/_/_ |
| DOCK | ET NO.: 20210015-EI | | | (\$000 WHERE APPLICABLE) | Witness: Tara B. Dubose |
| | (1) | (2) | (3) | | |
| Line No. | Methodology: 12CP and 1/13th; w/o MDS | G - SE Amount | Percent | | |
| 1 | Demand | | | | |
| 2 | Production O&M - Steam | (18) | 0.100% | | |
| 3 | Production O&M - Other | (6) | 0.100% | | |
| 4 | Transmission O&M | (7) | 0.100% | | |
| 5 | Distribution O&M | (1) | 0.008% | | |
| 6 | General & Administrative Expense | (11) | 0.043% | | |
| 7 | Operating & Maintenance Expense | (44) | 0.061% | | |
| 8 | operating a manifestance Expense | () | 0.00170 | | |
| 9 | Depr Exp - Production | (88) | 0.100% | | |
| 10 | Depr Exp - Transmission | (28) | 0.100% | | |
| 11 | Depr Exp - Distribution | (3) | 0.008% | | |
| 12 | Depr Exp - Intangible | (3) | 0.041% | | |
| 13 | Depr Exp - General | (2) | 0.041% | | |
| 14 | Depreciation Expense | (124) | 0.074% | | |
| 15 | Depreciation Expense | (124) | 0.07470 | | |
| 16 | Taxes Other Than Income - Other Taxes | (4) | 0.041% | | |
| | | (1) | 0.041% | | |
| 17 | Taxes Other Than Income - Real/Personal Prop | (31) | | | |
| 18 19 | Taxes Other Than Income Tax | (31) | 0.072% | | |
| 20 21 | Amortization of Property Losses | (5) | 0.097% | | |
| 22 23 | Gain or Loss on Sale of Plant | 0 | 0.010% | | |
| 24 | State Income Tax Expense | (100) | 1.274% | | |
| 25 | Federal Income Tax Expense | 9 | 1.274% | | |
| 26 | Amortization of ITC | (14) | 0.073% | | |
| 27 | Income Taxes | (105) | 0.407% | | |
| 28 | | | | | |
| 29 | Total Operating Expenses | (310) | 0.099% | | |
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| FLORIDA PUBLIC SERVICE COMMISSION EXPLANATION: COMPANY: GULF POWER COMPANY | | | | XPLANATION: | For each cost of service study filed, provide the allocation of the test year expenses to rate schedules. | Type of Data Shown: X Projected Test Year Ended 12/31/22 Prior Year Ended _ / _/_ |
|---|--|-----------------|------------|-------------|---|---|
| | EET NO.: 20210015-EI | | | | (\$000 WHERE APPLICABLE) | Historical Test Year Ended//_ Witness: Tara B. Dubose |
| | | | | | | Williams Tara B. Passes |
| | (1) | (2) | (3) | | | |
| Line No. | Methodology: 12CP and 1/13th; w/o MDS | G - S Amount | BS Percent | | | |
| 1 | Energy | | | | | |
| 2 | Production O&M - Steam | (36) | 0.126% | | | |
| 3 | Production O&M - Other | (8) | 0.126% | | | |
| 4 | Customer Account Expense | 0 | 0.000% | | | |
| 5 | General & Administrative Expense | (8) | 0.126% | | | |
| 6 | Operating & Maintenance Expense | (52) | 0.114% | | | |
| 7 | | | | | | |
| 8 | Depr Exp - Production | (9) | 0.126% | | | |
| 9 | Depr Exp - Transmission | (0) | 0.126% | | | |
| 10 | Depr Exp - Intangible | (3) | 0.126% | | | |
| 11 | Depr Exp - General | (1) | 0.126% | | | |
| 12 13 | Depreciation Expense | (13) | 0.126% | | | |
| 14 | Taxes Other Than Income - Other Taxes | (0) | 0.126% | | | |
| 15 | Taxes Other Than Income - Real/Personal Prop | (2) | 0.126% | | | |
| 16 | Taxes Other Than Income Tax | (3) | 0.126% | | | |
| 17 | | | | | | |
| 18 19 | Amortization of Property Losses | 0 | 0.126% | | | |
| 20 | State Income Tax Expense | (11) | 4.645% | | | |
| 21 | Federal Income Tax Expense | 1 | 4.645% | | | |
| 22 | Amortization of ITC | (1) | 0.126% | | | |
| 23 | Income Taxes | (11) | 1.043% | | | |
| 24 | | | | | | |
| 25 | Total Operating Expenses | (79) | 0.133% | | | |
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| | DA PUBLIC SERVICE COMMISSION PANY: GULF POWER COMPANY | | EXPL | NATION: | For each cost of service study filed, provide the allocation of the test year expenses to rate schedules. | Type of Data Shown: X Projected Test Year Ended 12/31/22 Prior Year Ended/_/ |
|-------------|---|-----------------|----------------|---------|---|---|
| DOCK | ET NO.: 20210015-EI | | | | (\$000 WHERE APPLICABLE) | _ Historical Test Year Ended/_/_ Witness: Tara B. Dubose |
| | (1) | (2) | (3) | | | |
| Line No. | Methodology: 12CP and 1/13th; w/o MDS | G - S Amount | BBS Percent | | | |
| 1 | Customer | | | | | |
| 2 | Transmission O&M | (1) | 14.225% | | | |
| 3 | Distribution O&M | (3) | 0.055% | | | |
| 4 | Customer Account Expense | (2) | 0.018% | | | |
| 5 | Customer Service & Info Expense | (0) | 0.001% | | | |
| 6 | General & Administrative Expense | (3) | 0.012% | | | |
| 7 | Operating & Maintenance Expense | (10) | 0.016% | | | |
| 8 | operating a maintenance Expense | (10) | 0.01070 | | | |
| 9 | Depr Exp - Transmission | (7) | 14.225% | | | |
| 10 | Depr Exp - Transmission Depr Exp - Distribution | | 0.048% | | | |
| | | (4) | | | | |
| 11 | Depr Exp - Intangible | (1) | 0.011% | | | |
| 12 | Depr Exp - General | (0) | 0.011% | | | |
| 13 | Depreciation Expense | (13) | 0.059% | | | |
| 14 | | | | | | |
| 15 | Taxes Other Than Income - Other Taxes | (0) | 0.011% | | | |
| 16 | Taxes Other Than Income - Real/Personal Prop | (4) | 0.127% | | | |
| 17 | Taxes Other Than Income Tax | (4) | 0.085% | | | |
| 18 | | | | | | |
| 19 20 | Amortization of Property Losses | (0) | (0.018%) | | | |
| 21 | State Income Tax Expense | (12) | 1.591% | | | |
| 22 | Federal Income Tax Expense | 1 | 1.591% | | | |
| 23 | Amortization of ITC | (2) | 0.127% | | | |
| 24 | Income Taxes | (13) | 0.647% | | | |
| 25 | | | | | | |
| 26 | Total Operating Expenses | (40) | 0.046% | | | |
| 27 | | | | | | |
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| FLORI | DA PUBLIC SERVICE COMMISSION | | | EXPLANATION: | For each cost of service study filed, provide the allocation | Type of Data Shown: |
|----------|---|--------|------------------|--------------|--|--------------------------------------|
| | | | | | of the test year expenses to rate schedules. | X Projected Test Year Ended 12/31/22 |
| COMP | ANY: GULF POWER COMPANY | | | | | _ Prior Year Ended//_ |
| | | | | | | _ Historical Test Year Ended/_/ |
| DOCK | ET NO.: 20210015-EI | | | | (\$000 WHERE APPLICABLE) | |
| | | | | | | Witness: Tara B. Dubose |
| | (4) | (0) | (0) | | | |
| | (1) | (2) | (3) | | | |
| Line | Methodology: 12CP and 1/13th; w/o MDS | G - S | | | | |
| No. | | Amount | Percent | | | |
| | <u>Lighting</u> | • | 0.0000/ | | | |
| 2 | Distribution O&M | 0 | 0.000% 0.000% | | | |
| 3 4 | General & Administrative Expense Operating & Maintenance Expense | 0 | 0.000% | | | |
| 5 | Operating & Maintenance Expense | U | 0.000% | | | |
| 6 | Depr Exp - Distribution | 0 | 0.000% | | | |
| 7 | Depr Exp - Intangible | 0 | 0.000% | | | |
| 8 | Depr Exp - General | 0 | 0.000% | | | |
| 9 | Depreciation Expense | 0 | 0.000% | | | |
| 10 | · | | | | | |
| 11 | Taxes Other Than Income - Other Taxes | 0 | 0.000% | | | |
| 12 | Taxes Other Than Income - Real/Personal Prop | 0 | 0.000% | | | |
| 13 | Taxes Other Than Income Tax | 0 | 0.000% | | | |
| 14 | | | | | | |
| 15 | Amortization of Property Losses | 0 | 0.000% | | | |
| 16 | | | | | | |
| 17 | State Income Tax Expense | 0 | 0.000% | | | |
| 18 | Federal Income Tax Expense | 0 | 0.000% | | | |
| 19 20 | Amortization of ITC Income Taxes | 0 | 0.000% | | | |
| 21 | income raxes | U | 0.000% | | | |
| 22 | Total Operating Expenses | 0 | 0.000% | | | |
| 23 | Total Operating Expenses | | 0.00070 | | | |
| 24 | | | | | | |
| 25 | Note: Totals may not add due to rounding. | | | | | |
| 26 | | | | | | |
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(12)

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: GULF POWER COMPANY

(2)

DOCKET NO.: 20210015-EI

(1)

EXPLANATION: Functionalize and classify test year rate base by primary account (plant balances, accumulated depreciation and CWIP). The account balances in the B Schedules and those used in the cost of service

study must be equal.

(5)

(7)

(6)

Type of Data Shown: X Projected Test Year Ended 12/31/22 _ Prior Year Ended __/_/_ _ Historical Test Year Ended __/__/_

(\$000 WHERE APPLICABLE)

(4)

(3)

Witness: Tara B. DuBose (11)

(10)

(9)

(8)

| Line | A = =4 N = | Methodology: 12CD and 1/12th; W/s MDS | TOTAL | | DEMAND | | ENERGY | | CUSTOMER | | LIGHTING | |
|----------|--------------|---|-----------|-----------|-----------|-----------|----------|---------|----------|----------|----------|----------|
| No. | Acct No. | Methodology: 12CP and 1/13th; w/o MDS | Amount | Percent | Amount | Percent | Amount | Percent | Amount | Percent | Amount | Percent |
| 1 | 101 & 106 PI | LT IN SERV - STEAM | 1,140,382 | 100.000% | 1,052,660 | 92.308% | 87,722 | 7.692% | 0 | 0.000% | 0 | 0.000% |
| 2 | 114 PI | LT IN SERV - ACQ ADJ SCHERER 4 | 0 | 100.000% | 0 | 92.308% | 0 | 7.692% | 0 | 0.000% | 0 | 0.000% |
| 3 | I | Plant In Service - Steam | 1,140,382 | 100.000% | 1,052,660 | 92.308% | 87,722 | 7.692% | 0 | 0.000% | 0 | 0.000% |
| 5 | 101 & 106 PI | LT IN SERV - OTHER PRODUCTION | 1,110,776 | 100.000% | 1,025,332 | 92.308% | 85,444 | 7.692% | 0 | 0.000% | 0 | 0.000% |
| 6 7 | P | lant In Service - Other Production | 1,110,776 | 100.000% | 1,025,332 | 92.308% | 85,444 | 7.692% | 0 | 0.000% | 0 | 0.000% |
| 8 | 101 & 106 PI | LT IN SERV - TRANSMISSION | 1,204,391 | 100.000% | 1,202,126 | 99.812% | 0 | 0.000% | 2,265 | 0.188% | 0 | 0.000% |
| 9 | 101 & 106 PI | LT IN SERV - TRANSMISSION - GSU | 14,104 | 100.000% | 13,019 | 92.308% | 1,085 | 7.692% | 0 | 0.000% | 0 | 0.000% |
| 10 | I | Plant In Service - Transmission | 1,218,495 | 100.000% | 1,215,145 | 99.725% | 1,085 | 0.089% | 2,265 | 0.186% | 0 | 0.000% |
| 11 | 404 0 400 D | IT IN OFFICE COO. I AND | 4.540 | 400.0000/ | 4.540 | 400.0000/ | | 0.0000/ | 0 | 0.0000/ | 0 | 0.0000/ |
| 12 | | LT IN SERV - DIST 360 - LAND | 4,546 | 100.000% | 4,546 | 100.000% | 0 | 0.000% | 0 | 0.000% | 0 | 0.000% |
| 13 | | LT IN SERV - DIST 361 - STRUCTURES | 35,317 | 100.000% | 35,317 | 100.000% | 0 | 0.000% | 0 | 0.000% | 0 | 0.000% |
| 14 | | LT IN SERV - DIST 362 - STATION EQ | 266,835 | 100.000% | 266,835 | 100.000% | 0 | 0.000% | 0 | 0.000% | 0 | 0.000% |
| 15 | | LT IN SERV - DIST 364 - POL, TWR & FIX | 194,853 | 100.000% | 194,279 | 99.705% | 0 | 0.000% | 574 | 0.295% | 0 | 0.000% |
| 16 | | LT IN SERV - DIST 365 - OH COND & DEV | 240,487 | 100.000% | 240,168 | 99.867% | 0 | 0.000% | 319 | 0.133% | 0 | 0.000% |
| 17 | | LT IN SERV - DIST 366 - UG CONDUIT | 13,086 | 100.000% | 13,086 | 100.000% | 0 | 0.000% | 0 | 0.000% | 0 | 0.000% |
| 18 | | LT IN SERV - DIST 367 - UG COND & DEV | 262,602 | 100.000% | 262,602 | 100.000% | 0 | 0.000% | 0 | 0.000% | 0 | 0.000% |
| 19 | | LT IN SERV - DIST 368 - TRANSF | 381,873 | 100.000% | 381,873 | 100.000% | 0 | 0.000% | 0 | 0.000% | 0 | 0.000% |
| 20 | | LT IN SERV - DIST 369 - SERVICES | 152,794 | 100.000% | 0 | 0.000% | 0 | 0.000% | 152,794 | 100.000% | 0 | 0.000% |
| 21 | | LT IN SERV - DIST 370 - METERS | 72,387 | 100.000% | 0 | 0.000% | 0 | 0.000% | 72,387 | 100.000% | 0 | 0.000% |
| 22 | | LT IN SERV - DIST 373 - S LGT & TFC SIG | 80,673 | 100.000% | 0 | 0.000% | 0 | 0.000% | 0 | 0.000% | 80,673 | 100.000% |
| 23 24 | ١ | Plant In Service - Distribution | 1,705,452 | 100.000% | 1,398,705 | 82.014% | 0 | 0.000% | 226,074 | 13.256% | 80,673 | 4.730% |
| 25 | 101 & 106 PI | LT IN SERV - GEN PLT - TRANSP EQ | 41,400 | 100.000% | 17,875 | 43.175% | 4,453 | 10.755% | 18,737 | 45.259% | 336 | 0.811% |
| 26 | 101 & 106 PI | LT IN SERV - GEN PLT - STRUCTURES | 98,064 | 100.000% | 42,339 | 43.175% | 10,547 | 10.755% | 44,382 | 45.259% | 796 | 0.811% |
| 27 | 101 & 106 PI | LT IN SERV - GEN PLT - OTHER | 118,923 | 100.000% | 51,346 | 43.175% | 12,790 | 10.755% | 53,823 | 45.259% | 965 | 0.811% |
| 28 | I | Plant In Service - General | 258,388 | 100.000% | 111,560 | 43.175% | 27,789 | 10.755% | 116,943 | 45.259% | 2,096 | 0.811% |
| 29 30 | 101 & 106 PI | LT IN SERV - INTANGIBLE | 168.923 | 100.000% | 72.933 | 43.175% | 18.167 | 10.755% | 76.452 | 45.259% | 1.370 | 0.811% |
| 31 | | LT IN SERV - INTANGIBLE ARO | 0 | 0.000% | 0 | 0.000% | 0 | 0.000% | 0 | 0.000% | 0 | 0.000% |
| 32 | | Plant In Service - Intangible | 168,923 | 100.000% | 72,933 | 43.175% | 18,167 | 10.755% | 76,452 | 45.259% | 1,370 | 0.811% |
| 33 | | <u>-</u> | | | | | | | | | | |
| 34 | | Electric Plant In Service | 5,602,415 | 100.000% | 4,876,334 | 87.040% | 220,208 | 3.931% | 421,733 | 7.528% | 84,140 | 1.502% |
| 35 | | | | | | | | | | | | |
| 36 | | CC PRV DEPR - STEAM | (498,527) | 100.000% | (460,179) | 92.308% | (38,348) | 7.692% | 0 | 0.000% | 0 | 0.000% |
| 37 | | CC PRV DEPR - FOSSIL DECOM | (66,237) | 100.000% | (61,141) | 92.308% | (5,095) | 7.692% | 0 | 0.000% | 0 | 0.000% |
| 38 | | CC PRV DEPR - OTH PRODUCTION | (76,667) | 100.000% | (70,769) | 92.308% | (5,897) | 7.692% | 0 | 0.000% | 0 | 0.000% |
| 39 | | CC PRV DEPR - DISMANTLEMENT - OTHER | (896) | 100.000% | (827) | 92.308% | (69) | 7.692% | 0 | 0.000% | 0 | 0.000% |
| 40 41 | | Accum Depreciation - Production | (642,327) | 100.000% | (592,917) | 92.308% | (49,410) | 7.692% | 0 | | 0 | |
| 42 | 108 & 111 A | CC PRV DEPR - TRANSMISSION | (208,269) | 100.000% | (207,878) | 99.812% | 0 | 0.000% | (392) | 0.188% | 0 | 0.000% |
| 43 | 108 & 111 A | CC PRV DEPR - TRANSMISSION - GSU | (224) | 100.000% | (207) | 92.308% | (17) | 7.692% | 0 | 0.000% | 0 | 0.000% |
| 44 | | Accum Depreciation - Transmission | (208,494) | 100.000% | (208,085) | 99.804% | (17) | 0.008% | (392) | 0.188% | 0 | |

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: GULF POWER COMPANY

(2)

DOCKET NO.: 20210015-EI

(1)

EXPLANATION: Functionalize and classify test year rate base by primary account (plant balances, accumulated depreciation and CWIP). The account balances in the B Schedules and those used in the cost of service

(5)

study must be equal.

(6)

(7)

Type of Data Shown: X Projected Test Year Ended 12/31/22 _ Prior Year Ended __/_/_ _ Historical Test Year Ended __/__/_

(\$000 WHERE APPLICABLE)

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(3)

Witness: Tara B. DuBose (10) (11) (12)

(9)

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| Line | A not NI- | Mathadalamu 12CD and 1/12th, w/- MDC | TOTAL | | DEMAND | | ENERGY | | CUSTOMER | | LIGHTING | |
|----------|-----------|---|-------------|----------|----------------------|----------|--------------------|---------|-------------|--------------------|----------|----------|
| No. | Acct No. | Methodology: 12CP and 1/13th; w/o MDS | Amount | Percent | Amount | Percent | Amount | Percent | Amount | Percent | Amount | Percent |
| 1 | | | | | | | | | | | | |
| | | ACC PRV DEPR - DIST 360 - LAND | (59) | 100.000% | (59) | 100.000% | 0 | 0.000% | 0 | 0.000% | 0 | 0.000% |
| | | ACC PRV DEPR - DIST 361 - STRUCTURES | (10,327) | 100.000% | (10,327) | 100.000% | 0 | 0.000% | 0 | 0.000% | 0 | 0.000% |
| | | ACC PRV DEPR - DIST 362 - STATION EQ | (70,573) | 100.000% | (70,573) | 100.000% | 0 | 0.000% | 0 | 0.000% | 0 | 0.000% |
| | | ACC PRV DEPR - DIST 364 - POL, TWR & FIX | (94,280) | 100.000% | (94,002) | 99.705% | 0 | 0.000% | (278) | 0.295% | 0 | 0.000% |
| | | ACC PRV DEPR - DIST 365 - OH COND & DEV | (49,521) | 100.000% | (49,455) | 99.867% | 0 | 0.000% | (66) | 0.133% | 0 | 0.000% |
| | | ACC PRV DEPR - DIST 366 - UG CONDUIT | (555) | 100.000% | (555) | 100.000% | 0 | 0.000% | 0 | 0.000% | 0 | 0.000% |
| | | ACC PRV DEPR - DIST 367 - UG COND & DEV | (84,939) | 100.000% | (84,939) | 100.000% | 0 | 0.000% | 0 | 0.000% | 0 | 0.000% |
| • | | ACC PRV DEPR - DIST 368 - TRANSF | (112,480) | 100.000% | (112,480) | 100.000% | 0 | 0.000% | (74.000) | 0.000% | - | 0.000% |
| | | ACC PRV DEPR - DIST 369 - SERVICES | (74,962) | 100.000% | 0 | 0.000% | 0 | 0.000% | (74,962) | 100.000% | 0 | 0.000% |
| | | ACC PRV DEPR - DIST 370 - METERS | (44,055) | 100.000% | 0 | 0.000% | 0 | 0.000% | (44,055) | 100.000% | 0 | 0.000% |
| | 108 & 111 | ACC PRV DEPR - DIST 373 - S LGT & TFC SIG | (15,774) | 100.000% | 0 (100,001) | 0.000% | 0 | 0.000% | 0 (110 000) | 0.000% | (15,774) | 100.000% |
| 13 | | Accum Depreciation - Distribution | (557,525) | 100.000% | (422,391) | 75.762% | 0 | 0.000% | (119,360) | 21.409% | (15,774) | 2.829% |
| 14 15 | 100 0 111 | ACC PRV DEPR - GEN PLT - TRANSP EQ | (26,271) | 100.000% | (11,343) | 43.175% | (2,825) | 10.755% | (11,890) | 45.259% | (213) | 0.811% |
| | | ACC PRV DEPR - GEN PLT - TRANSP EQ ACC PRV DEPR - GEN PLT - STRUCTURES | (32,903) | 100.000% | , | 43.175% | (' ' | 10.755% | , , | 45.259% 45.259% | (213) | 0.811% |
| | | ACC PRV DEPR - GEN PLT - STRUCTURES ACC PRV DEPR - GEN PLT - OTHER | (32,903) | 100.000% | (14,206) | 43.175% | (3,539) (4,402) | 10.755% | (14,891) | 45.259% 45.259% | (332) | 0.811% |
| 18 | 100 & 111 | Accum Depreciation - General Plant | (100,100) | 100.000% | (17,670) (43,219) | 43.175% | (10,766) | 10.755% | (18,523) | 45.259% | (812) | 0.811% |
| 19 | | Accum Depreciation - General Plant | (100,100) | 100.000% | (43,219) | 43.175% | (10,766) | 10.755% | (45,304) | 45.259% | (612) | 0.011% |
| | 108 & 111 | ACC PRV DEPR - INTANGIBLE | (21,552) | 100.000% | (9,305) | 43.175% | (2,318) | 10.755% | (9,754) | 45.259% | (175) | 0.811% |
| 21 | | Accum Depreciation - Intangible | (21,552) | 100.000% | (9,305) | 43.175% | (2,318) | 10.755% | (9,754) | 45.259% | (175) | 0.811% |
| 22 | | • | , , , | | , | | , | | , , , | | , , | |
| 23 | | Accum Depreciation & Amortization | (1,529,998) | 100.000% | (1,275,917) | 83.393% | (62,511) | 4.086% | (174,810) | 11.426% | (16,761) | 1.095% |
| 24 | | | | | | | | | | | | |
| 25 | | Net Plant In Service | 4,072,417 | 100.000% | 3,600,418 | 88.410% | 157,697 | 3.872% | 246,923 | 6.063% | 67,379 | 1.655% |
| 26 | | | | | | | | | | | | |
| 27 | 105 | PLT FUTURE USE - OTH PRODUCTION | 0 | 100.000% | 0 | 92.308% | 0 | 7.692% | 0 | 0.000% | 0 | 0.000% |
| 28 | 105 | PLT FUTURE USE - GENERAL | 2,557 | 100.000% | 1,104 | 43.175% | 275 | 10.755% | 1,157 | 45.259% | 21 | 0.811% |
| 29 | | Plant Held For Future Use | 2,557 | 100.000% | 1,104 | 43.175% | 275 | 10.755% | 1,157 | 45.259% | 21 | 0.811% |
| 30 | | | | | | | | | | | | |
| 31 | 107 | CWIP - STEAM | 18,009 | 100.000% | 16,624 | 92.308% | 1,385 | 7.692% | 0 | 0.000% | 0 | 0.000% |
| 32 | 107 | CWIP - OTH PRODUCTION - GT | 1,033 | 100.000% | 954 | 92.308% | 79 | 7.692% | 0 | 0.000% | 0 | 0.000% |
| 33 | | CWIP - Production | 19,042 | 100.000% | 17,578 | 92.308% | 1,465 | 7.692% | 0 | 0.000% | 0 | 0.000% |
| 34 | | | | | | | | | | | | |
| 35 | 107 | CWIP - TRANSMISSION | 38,171 | 100.000% | 38,099 | 99.812% | 0 | 0.000% | 72 | 0.188% | 0 | 0.000% |
| 36 | | CWIP - Transmission | 38,171 | 100.000% | 38,099 | 99.812% | 0 | 0.000% | 72 | 0.188% | 0 | 0.000% |
| 37 | | | | | | | | | | | | |
| 38 | 107 | CWIP - DISTRIBUTION | 6,380 | 100.000% | 5,464 | 85.649% | 0 | 0.000% | 600 | 9.411% | 315 | 4.940% |
| 39 | | CWIP - Distribution | 6,380 | 100.000% | 5,464 | 85.649% | 0 | 0.000% | 600 | 9.411% | 315 | 4.940% |
| 40 | | | | | | | | | | | | |
| 41 | 107 | CWIP - INTANGIBLE PLANT | 10,362 | 100.000% | 4,474 | 43.175% | 1,114 | 10.755% | 4,690 | 45.259% | 84 | 0.811% |
| 42 | 107 | CWIP - GENERAL - TRANSP EQ | 6,871 | 100.000% | 2,967 | 43.175% | 739 | 10.755% | 3,110 | 45.259% | 56 | 0.811% |
| 43 | | CWIP - General & Intangible | 17,233 | 100.000% | 7.441 | 43.175% | 1.853 | 10.755% | 7.800 | 45.259% | 140 | 0.811% |

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: GULF POWER COMPANY

(2)

DOCKET NO.: 20210015-EI

(1)

EXPLANATION: Functionalize and classify test year rate base by primary account (plant balances, accumulated depreciation and CWIP). The account balances in the B Schedules and those used in the cost of service

(5)

study must be equal.

(4)

(3)

(\$000 WHERE APPLICABLE)

Type of Data Shown:

Witness: Tara B. DuBose

X Projected Test Year Ended 12/31/22

_ Prior Year Ended __/_/_ _ Historical Test Year Ended __/__/_

(7) (9) (10) (11) (12) (6) (8)

| Line | Acct No. | Methodology: 12CP and 1/13th; w/o MDS | TOTA | AL | DEMA | ND | ENER | GY | CUSTO | MER | LIGHT | NG |
|----------|----------|--|-----------|-----------|-----------|----------|----------|----------|----------|----------|---------|---------|
| No. | ACCI NO. | 0, | Amount | Percent | Amount | Percent | Amount | Percent | Amount | Percent | Amount | Percent |
| 1 2 | | Construction Work in Progress | 80,827 | 100.000% | 68,582 | 84.850% | 3,318 | 4.105% | 8,472 | 10.481% | 455 | 0.563% |
| 3 | | Total Utility Plant | 4,155,800 | 100.000% | 3,670,103 | 88.313% | 161,290 | 3.881% | 256,552 | 6.173% | 67,855 | 1.633% |
| 4 5 | 131 | CASH | 15,813 | 100.000% | 6,320 | 39.968% | 4,008 | 25.344% | 5,227 | 33.052% | 259 | 1.636% |
| 6 | 142 | CUSTOMER ACCOUNTS RECEIVABLE | 83,585 | 100.000% | 33,407 | 39.968% | 21,184 | 25.344% | 27,627 | 33.052% | 1,367 | 1.636% |
| 7 | 143 | OTH ACCTS REC - MISC | 9,798 | 100.000% | 3,916 | 39.968% | 2,483 | 25.344% | 3,239 | 33.052% | 160 | 1.636% |
| 8 | 144 | ACCUM PRV FR UNCOLLECTIBLE ACCTS | (1,079) | 100.000% | 0 | 0.000% | (1,079) | 100.000% | 0 | 0.000% | 0 | 0.000% |
| 9 | 151 & 15 | 2 FUEL STOCK | 32,635 | 100.000% | 0 | 0.000% | 32,635 | 100.000% | 0 | 0.000% | 0 | 0.000% |
| 10 | 154 | PLANT MATERIALS & OPERATING SUPPLIES | 82,212 | 100.000% | 71,557 | 87.040% | 3,231 | 3.931% | 6,189 | 7.528% | 1,235 | 1.502% |
| 11 | 163 | STORES EXPENSE | 652 | 100.000% | 567 | 87.040% | 26 | 3.931% | 49 | 7.528% | 10 | 1.502% |
| 12 | 165 | PREPAYMENTS - GENERAL | 6,570 | 100.000% | 2,626 | 39.968% | 1,665 | 25.344% | 2,171 | 33.052% | 107 | 1.636% |
| 13 | 173 | ACCRUED UTILITY REVENUES - FPSC | 66,066 | 100.000% | 26,405 | 39.968% | 16,744 | 25.344% | 21,836 | 33.052% | 1,081 | 1.636% |
| 14 | | Working Capital - Current & Accrued Assets | 296,251 | 100.000% | 144,798 | 48.877% | 80,898 | 27.307% | 66,337 | 22.392% | 4,219 | 1.424% |
| 15 | | | | | | | | | | | | |
| 16 | 182 | UNRECOVERED PLANT & REGULATORY COSTS | 26,998 | 100.000% | 10,791 | 39.968% | 6,843 | 25.344% | 8,924 | 33.052% | 442 | 1.636% |
| 17 | 182 | OTH REG ASSETS - OTHER | 84,400 | 100.000% | 33,733 | 39.968% | 21,391 | 25.344% | 27,896 | 33.052% | 1,380 | 1.636% |
| 18 | | Working Capital - Other Non-Current Assets | 111,398 | 100.000% | 44,523 | 39.968% | 28,233 | 25.344% | 36,820 | 33.052% | 1,822 | 1.636% |
| 19 | | | | | | | | | | | | |
| 20 | 183 | PRELIM SURVEY & INVEST CHARG & R/W | 0 | 100.000% | 0 | 39.968% | 0 | 25.344% | 0 | 33.052% | 0 | 1.636% |
| 21 | 186 | MISC DEF DEB - OTHER | 63,492 | 100.000% | 25,376 | 39.968% | 16,092 | 25.344% | 20,986 | 33.052% | 1,038 | 1.636% |
| 22 | 186 | MISC DEF DEB - STORM MAINTENANCE | 517,287 | 100.000% | 450,246 | 87.040% | 20,332 | 3.931% | 38,940 | 7.528% | 7,769 | 1.502% |
| 23 | 186 | MISC DEF DEB - STORM MAINT - OFFSET | (517,285) | 100.000% | (450,244) | 87.040% | (20,332) | 3.931% | (38,940) | 7.528% | (7,769) | 1.502% |
| 24 | 186 | MISC DEF DEB - DEF PENSION DEBIT | 20,787 | 100.000% | 8,975 | 43.175% | 2,236 | 10.755% | 9,408 | 45.259% | 169 | 0.811% |
| 25 | 186 | MISC DEF DEBITS SPC FUNDS - SFAS158 - LIFE | 1,020 | 100.000% | 408 | 39.968% | 259 | 25.344% | 337 | 33.052% | 17 | 1.636% |
| 26 | 186 | MISC DEF DEB - 2021 RATE CASE | 934 | 100.000% | 373 | 39.968% | 237 | 25.344% | 309 | 33.052% | 15 | 1.636% |
| 27 | 188 | RESEARCH, DEVELOPMENT & DEMONSTRATION EXPENDITURES | 0 | 0.000% | 0 | 0.000% | 0 | 0.000% | 0 | 0.000% | 0 | 0.000% |
| 28 | | Working Capital - Deferred Debits | 86,236 | 100.000% | 35,134 | 40.742% | 18,823 | 21.827% | 31,040 | 35.994% | 1,239 | 1.437% |
| 29 30 | | Working Conital Access | 493.885 | 100.000% | 224,455 | 45.447% | 127.954 | 25.908% | 134,197 | 27.172% | 7,280 | 1.474% |
| 31 | | Working Capital - Assets | 493,000 | 100.000% | 224,455 | 45.447% | 127,954 | 25.906% | 134,197 | 21.11270 | 7,200 | 1.474% |
| 32 | 120.5 | ACC PROV PENS & BENEFITS - SFAS 158 | (1,021) | 100.000% | (441) | 43.175% | (110) | 10.755% | (462) | 45.259% | (8) | 0.811% |
| 33 | 228 | ACCUM PRV INJ & DAM - WORKERS COMP | (3,592) | 100.000% | (1,551) | 43.175% | (386) | 10.755% | (1,626) | 45.259% | (29) | 0.811% |
| 34 | 228 | ACC PRV PEN/BENFS - POST RETIR BENEF | (452) | 100.000% | (195) | 43.175% | (49) | 10.755% | (204) | 45.259% | (4) | 0.811% |
| 35 | 228 | ACC MISC OPER PRV - DEF COMPENSAT | (1,131) | 100.000% | (488) | 43.175% | (122) | 10.755% | (512) | 45.259% | (9) | 0.811% |
| 36 | 220 | Working Capital - Other Non-Current Liabilities | (6,195) | 100.000% | (2,675) | 43.175% | (666) | 10.755% | (2,804) | 45.259% | (50) | 0.811% |
| 37 | | Working Suprial State Non Surrent Elabilities | (0,100) | 100.00070 | (2,070) | 40.17070 | (000) | 10.70070 | (2,004) | 40.20070 | (00) | 0.01170 |
| 38 | 232 | ACCTS PAY - GENERAL | (57,985) | 100.000% | (23,175) | 39.968% | (14,696) | 25.344% | (19,165) | 33.052% | (948) | 1.636% |
| 39 | 234 | ACCTS PAYABLE - ASSOC COMPANIES | (21,767) | 100.000% | (8,700) | 39.968% | (5,517) | 25.344% | (7,194) | 33.052% | (356) | 1.636% |
| 40 | 236 | TAXES ACCRUED - FEDERAL INCOME TAXES | 17,956 | 100.000% | 7,177 | 39.968% | 4,551 | 25.344% | 5,935 | 33.052% | 294 | 1.636% |
| 41 | 236 | TAXES ACCRUED - STATE INCOME TAXES | 315 | 100.000% | 126 | 39.968% | 80 | 25.344% | 104 | 33.052% | 5 | 1.636% |
| 42 | 236 | TAXES ACCRUED - PERSONAL PROPERTY | (20,024) | 100.000% | (17,703) | 88.410% | (775) | 3.872% | (1,214) | 6.063% | (331) | 1.655% |
| 43 | 236 | TAXES ACCRUED - REVENUE TAXES | (8,330) | 100.000% | (3,329) | 39.968% | (2,111) | 25.344% | (2,753) | 33.052% | (136) | 1.636% |
| 44 | 236 | TAXES ACCRUED - OTHER | (926) | 100.000% | (370) | 39.968% | (235) | 25.344% | (306) | 33.052% | (15) | 1.636% |
| | | | | | | | | | | | | |

Schedule E-4a COST OF SERVICE STUDY - FUNCTIONALIZATION AND CLASSIFICATION OF RATE BASE Page 4 of 4 FLORIDA PUBLIC SERVICE COMMISSION EXPLANATION: Functionalize and classify test year rate base by primary account Type of Data Shown: X Projected Test Year Ended 12/31/22 (plant balances, accumulated depreciation and CWIP). The account COMPANY: GULF POWER COMPANY balances in the B Schedules and those used in the cost of service _ Prior Year Ended __/_/_ study must be equal. _ Historical Test Year Ended __/__/_ DOCKET NO.: 20210015-EI (\$000 WHERE APPLICABLE) Witness: Tara B. DuBose (1) (2) (3) (4) (5) (6) (7) (8) (9) (10) (11) (12)

| Line | Acct No. | o. Methodology: 12CP and 1/13th; w/o MDS | TOTAL | | DEMAND | | ENERGY | | CUSTOMER | | LIGHTING | |
|------|----------|---|-----------|----------|-----------|---------|----------|----------|----------|---------|----------|---------|
| No. | ACCI NO. | Methodology. 12GF and 1/13th, W/O MDS | Amount | Percent | Amount | Percent | Amount | Percent | Amount | Percent | Amount | Percent |
| 1 | 237 | INTEREST ACCR ON LONG - TERM DEBT | (10,555) | 100.000% | (4,219) | 39.968% | (2,675) | 25.344% | (3,489) | 33.052% | (173) | 1.636% |
| 2 | 237 | INTEREST ACCR ON CUST DEPOSITS | (496) | 100.000% | (198) | 39.968% | (126) | 25.344% | (164) | 33.052% | (8) | 1.636% |
| 3 | 241 | TAX COLLECTIONS PAYABLE | (5,917) | 100.000% | (2,365) | 39.968% | (1,500) | 25.344% | (1,956) | 33.052% | (97) | 1.636% |
| 4 | 242 | MISC CURR & ACC LIAB - OTHER | (58,864) | 100.000% | (23,526) | 39.968% | (14,919) | 25.344% | (19,456) | 33.052% | (963) | 1.636% |
| 5 | 242 | MISC CURR & ACC LIAB - STORM LIABILITIES | (0) | 100.000% | (0) | 87.040% | (0) | 3.931% | (0) | 7.528% | (0) | 1.502% |
| 6 | 242 | MISC CURR & ACC LIAB - POLE ATTCH RENT - PHONE | (1,014) | 100.000% | (1,011) | 99.705% | 0 | 0.000% | (3) | 0.295% | 0 | 0.000% |
| 7 | 242 | MISC CURRENT LIAB - DERIVATIVES | 0 | 100.000% | 0 | 0.000% | 0 | 100.000% | 0 | 0.000% | 0 | 0.000% |
| 8 | | Working Capital - Current & Accrued Liabilities | (167,607) | 100.000% | (77,295) | 46.117% | (37,922) | 22.626% | (49,661) | 29.630% | (2,729) | 1.628% |
| 9 | | | | | | | | | | | | |
| 10 | 253 | OTH DEF CREDITS - INC TAX PAY - FIN48 | (172) | 100.000% | (69) | 39.968% | (44) | 25.344% | (57) | 33.052% | (3) | 1.636% |
| 11 | 253 | OTH DEF CREDITS - OTHER | (46,124) | 100.000% | (18,435) | 39.968% | (11,690) | 25.344% | (15,245) | 33.052% | (754) | 1.636% |
| 12 | 254 | OTH REG LIAB - DEF GAIN LAND SALES | (157) | 100.000% | (63) | 39.968% | (40) | 25.344% | (52) | 33.052% | (3) | 1.636% |
| 13 | 254 | OTH REG LIAB - OVERRECOV ECRC REVS | (18,453) | 100.000% | (7,375) | 39.968% | (4,677) | 25.344% | (6,099) | 33.052% | (302) | 1.636% |
| 14 | 254 | OTH REG LIAB - OVERRECOV ECCR REVS | (732) | 100.000% | (293) | 39.968% | (186) | 25.344% | (242) | 33.052% | (12) | 1.636% |
| 15 | 254 | OTH REG LIAB - OVERRECOV SPPC REVENUES | (695) | 100.000% | (278) | 39.968% | (176) | 25.344% | (230) | 33.052% | (11) | 1.636% |
| 16 | 256 | DEF GAINS FUTURE USE | (71) | 100.000% | (29) | 39.968% | (18) | 25.344% | (24) | 33.052% | (1) | 1.636% |
| 17 | | Working Capital - Deferred Credits | (66,405) | 100.000% | (26,541) | 39.968% | (16,830) | 25.344% | (21,948) | 33.052% | (1,086) | 1.636% |
| 18 | | | | | | | | | | | | |
| 19 | | Working Capital - Liabilities | (240,207) | 100.000% | (106,510) | 44.341% | (55,419) | 23.071% | (74,414) | 30.979% | (3,865) | 1.609% |
| 20 | | | | | | | | | | | | |
| 21 | | Working Capital - Net | 253,678 | 100.000% | 117,945 | 46.494% | 72,535 | 28.593% | 59,783 | 23.567% | 3,415 | 1.346% |
| 22 | | | | | | | | | | | | |
| 23 | | Total Rate Base | 4,409,478 | 100.000% | 3,788,048 | 85.907% | 233,825 | 5.303% | 316,335 | 7.174% | 71,269 | 1.616% |
| 24 | | | • | • | • | • | • | • | • | • | • | |

25 26 Note: Totals may not add due to rounding.

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: GULF POWER COMPANY

DOCKET NO.: 20210015-EI

EXPLANATION: Functionalize and classify test year operating expenses by primary account (depreciation expense, operation and maintenance expense,

and any other expense items). The balances in the C Schedules and those used in the cost of service study must be equal.

Type of Data Shown:

X Projected Test Year Ended 12/31/22

_ Prior Year Ended __/_/

_ Historical Test Year Ended __/_/

(\$000 WHERE APPLICABLE)

Witness: Tara B. DuBose

| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) |
|------|----------|---------------------------------------|----------|-----------|----------|----------|----------|----------|---------|----------|---------|----------|
| Line | Acct No. | Methodology: 12CP and 1/13th; w/o MDS | TOTA | AL | DEMAI | ND | ENER | GY | CUSTO | MER | LIGHTI | NG |
| No. | ACCI NO. | • | Amount | Percent | Amount | Percent | Amount | Percent | Amount | Percent | Amount | Percent |
| 1 | 500 | STEAM O&M - OPERATION SUPERV & ENG | (2,629) | 100.000% | (584) | 22.202% | (2,046) | 77.798% | 0 | 0.000% | 0 | 0.000% |
| 2 | 501 | STEAM O&M - FUEL - NON RECV EXP | (2,798) | 100.000% | 0 | 0.000% | (2,798) | 100.000% | 0 | 0.000% | 0 | 0.000% |
| 3 | 502 | STEAM O&M - STEAM EXPENSES | (3,328) | 100.000% | (1,902) | 57.160% | (1,426) | 42.840% | 0 | 0.000% | 0 | 0.000% |
| 4 | 505 | STEAM O&M - ELECTRIC EXPENSES | (2,726) | 100.000% | (1,670) | 61.250% | (1,056) | 38.750% | 0 | 0.000% | 0 | 0.000% |
| 5 | 506 | STEAM O&M - MISC STEAM EXP | (10,021) | 100.000% | (10,021) | 100.000% | 0 | 0.000% | 0 | 0.000% | 0 | 0.000% |
| 6 | 511 | STEAM O&M - MAINT SUPERV & ENG | (3,485) | 100.000% | (338) | 9.710% | (3,147) | 90.290% | 0 | 0.000% | 0 | 0.000% |
| 7 | 511 | STEAM O&M - MAINT OF STRUCTURES | (3,778) | 100.000% | (3,778) | 100.000% | 0 | 0.000% | 0 | 0.000% | 0 | 0.000% |
| 8 | 512 | STEAM O&M - MAINT OF BOILER PLANT | (10,809) | 100.000% | 0 | 0.000% | (10,809) | 100.000% | 0 | 0.000% | 0 | 0.000% |
| 9 | 513 | STEAM O&M - MAINT OF ELECTRIC PLANT | (2,351) | 100.000% | 0 | 0.000% | (2,351) | 100.000% | 0 | 0.000% | 0 | 0.000% |
| 10 | 514 | STEAM O&M - MAINT OF MISC STEAM PLT | (5,213) | 100.000% | 0 | 0.000% | (5,213) | 100.000% | 0 | 0.000% | 0 | 0.000% |
| 11 | | Production O&M - Steam | (47,137) | 100.000% | (18,293) | 38.808% | (28,844) | 61.192% | 0 | 0.000% | 0 | 0.000% |
| 12 | | | | | | | | | | | | |
| 13 | 546 | OTH PWR O&M - OPERAT SUPERV & ENG | (2,340) | 100.000% | (1,442) | 61.620% | (898) | 38.380% | 0 | 0.000% | 0 | 0.000% |
| 14 | 548 | OTH PWR O&M - GENERATION EXPENSES | (988) | 100.000% | (994) | 100.588% | 6 | (0.588%) | 0 | 0.000% | 0 | 0.000% |
| 15 | 549 | OTH PWR O&M - MISC OTH PWR GENERAT | (2,365) | 100.000% | (2,365) | 100.000% | 0 | 0.000% | 0 | 0.000% | 0 | 0.000% |
| 16 | 551 | OTH PWR O&M - MAINT SUPERV & ENG | (1,570) | 100.000% | (311) | 19.788% | (1,260) | 80.212% | 0 | 0.000% | 0 | 0.000% |
| 17 | 552 | OTH PWR O&M - MAINT OF STRUCTURES | (672) | 100.000% | (672) | 100.000% | 0 | 0.000% | 0 | 0.000% | 0 | 0.000% |
| 18 | 553 | OTH PWR O&M - MAINT GENR & ELECT PLT | (2,988) | 100.000% | 0 | 0.000% | (2,988) | 100.000% | 0 | 0.000% | 0 | 0.000% |
| 19 | 554 | OTH PWR O&M - MAINT MISC OTH PWR GEN | (1,340) | 100.000% | 0 | 0.000% | (1,340) | 100.000% | 0 | 0.000% | 0 | 0.000% |
| 20 | 556 | OTH PWR O&M - SYS CNTR & L DISPATCH | (36) | 100.000% | (36) | 100.000% | 0 | 0.000% | 0 | 0.000% | 0 | 0.000% |
| 21 | | Production O&M - Other | (12,300) | 100.000% | (5,820) | 47.315% | (6,480) | 52.685% | 0 | 0.000% | 0 | 0.000% |
| 22 | | | | | | | | | | | | |
| 23 | 560 | TRANS O&M - OPERAT SUPERV & ENG | (2,459) | 100.000% | (2,455) | 99.812% | 0 | 0.000% | (5) | 0.188% | 0 | 0.000% |
| 24 | 561 | TRANS O&M - LOAD DISPATCHING | (98) | 100.000% | (98) | 100.000% | 0 | 0.000% | 0 | 0.000% | 0 | 0.000% |
| 25 | 562 | TRANS O&M - STATION EXPENSES | (722) | 100.000% | (722) | 100.000% | 0 | 0.000% | 0 | 0.000% | 0 | 0.000% |
| 26 | 563 | TRANS O&M - OVERHEAD LINE EXPENSES | (6) | 100.000% | (6) | 99.812% | 0 | 0.000% | (0) | 0.188% | 0 | 0.000% |
| 27 | 565 | TRANS O&M - TRANS OF ELECTR BY OTH | (2,374) | 100.000% | (2,374) | 100.000% | 0 | 0.000% | 0 | 0.000% | 0 | 0.000% |
| 28 | 566 | TRANS O&M - MISC TRANS EXP | (26) | 100.000% | (26) | 99.812% | 0 | 0.000% | (0) | 0.188% | 0 | 0.000% |
| 29 | 568 | TRANS O&M - MAINT SUPERV & ENG | (938) | 100.000% | (936) | 99.812% | 0 | 0.000% | (2) | 0.188% | 0 | 0.000% |
| 30 | 569 | TRANS O&M - MAINT OF STRUCTURES | (382) | 100.000% | (382) | 100.000% | 0 | 0.000% | 0 | 0.000% | 0 | 0.000% |
| 31 | 570 | TRANS O&M - MAINT OF STATION EQ | (110) | 100.000% | (110) | 100.000% | 0 | 0.000% | 0 | 0.000% | 0 | 0.000% |
| 32 | 571 | TRANS O&M - MAINT OF OVERHEAD LINES | (305) | 100.000% | (304) | 99.812% | 0 | 0.000% | (1) | 0.188% | 0 | 0.000% |
| 33 | | Transmission O&M | (7,420) | 100.000% | (7,413) | 99.905% | 0 | 0.000% | (7) | 0.095% | 0 | 0.000% |
| 34 | | | | | | | | | | | | |
| 35 | 580 | DIST O&M - OPERATION SUPERV & ENG | (4,273) | 100.000% | (3,505) | 82.014% | 0 | 0.000% | (566) | 13.256% | (202) | 4.730% |
| 36 | 581 | DIST O&M - LOAD DISPATCHING | (583) | 100.000% | (583) | 100.000% | 0 | 0.000% | ` ó | 0.000% | ` o´ | 0.000% |
| 37 | 582 | DIST O&M - SUBSTATION EXPENSES | (92) | 100.000% | (92) | 100.000% | 0 | 0.000% | 0 | 0.000% | 0 | 0.000% |
| 38 | 583 | DIST O&M - OVERHEAD LINE EXPENSES | (1,574) | 100.000% | (1,358) | 86.291% | 0 | 0.000% | (216) | 13.709% | 0 | 0.000% |
| 39 | 584 | DIST O&M - UNDERGROUND LINE EXP | (608) | 100.000% | (467) | 76.695% | 0 | 0.000% | (142) | 23.305% | 0 | 0.000% |
| 40 | 585 | DIST O&M - ST LIGHT & SIGNAL SYSTEMS | (1,761) | 100.000% | O O | 0.000% | 0 | 0.000% | ` ó | 0.000% | (1,761) | 100.000% |
| 41 | 586 | DIST O&M - METER EXPENSES | (3,140) | 100.000% | 0 | 0.000% | 0 | 0.000% | (3,140) | 100.000% | 0 | 0.000% |
| 42 | 587 | DIST O&M - CUSTOMER INSTALLATIONS EXP | (224) | 100.000% | 0 | 0.000% | 0 | 0.000% | (224) | 100.000% | 0 | 0.000% |

(12)

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: GULF POWER COMPANY

(2)

DOCKET NO.: 20210015-EI

(1)

EXPLANATION: Functionalize and classify test year operating expenses by primary account (depreciation expense, operation and maintenance expense,

(5)

and any other expense items). The balances in the C Schedules and those used in the cost of service study must be equal.

(6)

(7)

Type of Data Shown:

X Projected Test Year Ended 12/31/22
Prior Year Ended __/_/
Historical Test Year Ended __/_/

(\$000 WHERE APPLICABLE)

(4)

(3)

Witness: Tara B. DuBose

(11)

(10)

(9)

(8)

| | | (2) | (3) | (4) | (5) | (0) | (7) | (6) | (9) | (10) | (11) | (12) |
|----------|-----------|---|-----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|
| Line | Acct No. | . Methodology: 12CP and 1/13th; w/o MDS | TOTA | \L | DEMAI | ND | ENERGY | | CUSTOMER | | LIGHTING | |
| No. | ACCI NO. | Methodology: 12CP and 1/13th; w/o MDS | Amount | Percent | Amount | Percent | Amount | Percent | Amount | Percent | Amount | Percent |
| 1 | 588 | DIST O&M - MISC DISTRIBUTION EXPENSES | (3,112) | 100.000% | (2,552) | 82.014% | 0 | 0.000% | (412) | 13.256% | (147) | 4.730% |
| 2 | 590 | DIST O&M - MAINT SUPERV & ENG | (2,048) | 100.000% | (1,680) | 82.014% | 0 | 0.000% | (272) | 13.256% | (97) | 4.730% |
| 3 | 592 | DIST O&M - MAINT OF STATION EQ | (129) | 100.000% | (129) | 100.000% | 0 | 0.000% | 0 | 0.000% | 0 | 0.000% |
| 4 | 591 | DIST O&M - MAINT OF STRUCTURES | (187) | 100.000% | (187) | 100.000% | 0 | 0.000% | 0 | 0.000% | 0 | 0.000% |
| 5 | 593 | DIST O&M - MAINT OF OVERHEAD LINES | (3,757) | 100.000% | (3,242) | 86.291% | 0 | 0.000% | (515) | 13.709% | 0 | 0.000% |
| 6 | 594 | DIST O&M - MAINT UNDERGROUND LINES | (1,290) | 100.000% | (989) | 76.695% | 0 | 0.000% | (301) | 23.305% | 0 | 0.000% |
| 7 | 595 | DIST O&M - MAINT OF LINE TRANSFORMERS | (29) | 100.000% | (29) | 100.000% | 0 | 0.000% | 0 | 0.000% | 0 | 0.000% |
| 8 | 596 | DIST O&M - MAINT S LIGHT & SIGNAL SYST | (264) | 100.000% | 0 | 0.000% | 0 | 0.000% | 0 | 0.000% | (264) | 100.000% |
| 9 | 597 | DIST O&M - MAINT OF METERS | 13 | 100.000% | 0 | 0.000% | 0 | 0.000% | 13 | 100.000% | 0 | 0.000% |
| 10 | | Distribution O&M | (23,058) | 100.000% | (14,813) | 64.241% | 0 | 0.000% | (5,774) | 25.043% | (2,471) | 10.716% |
| 11 | | | | | | | | | | | | |
| 12 | 902 | CUST ACCT O&M - METER READING EXP | (163) | 100.000% | 0 | 0.000% | 0 | 0.000% | (163) | 100.000% | 0 | 0.000% |
| 13 | 903 | CUST ACCT O&M - CUST REC & COLLECT | (10,730) | 100.000% | 0 | 0.000% | 0 | 0.000% | (10,730) | 100.000% | 0 | 0.000% |
| 14 | 904 | CUST ACCT O&M - UNCOLLECTIBLE ACCTS | (4,390) | 100.000% | 0 | 0.000% | (4,390) | 100.000% | 0 | 0.000% | 0 | 0.000% |
| 15 | 905 | CUST ACCT O&M - MISC CUSTOMER ACCOUNTS EXPENSES | (2,594) | 100.000% | 0 | 0.000% | 0 | 0.000% | (2,594) | 100.000% | 0 | 0.000% |
| 16 | | Customer Account Expense | (17,876) | 100.000% | 0 | 0.000% | (4,390) | 24.557% | (13,486) | 75.443% | 0 | 0.000% |
| 17 | | | | | | | | | | | | |
| 18 | 907 | CUST SERV & INFO - SUPERVISION | (27) | 100.000% | 0 | 0.000% | 0 | 0.000% | (27) | 100.000% | 0 | 0.000% |
| 19 | 908 | CUST SERV & INFO - CUST ASSIST EXP | (14,599) | 100.000% | 0 | 0.000% | 0 | 0.000% | (14,599) | 100.000% | 0 | 0.000% |
| 20 | 909 | CUST SERV & INFO - INFO & INST ADV GEN | (5) | 100.000% | 0 | 0.000% | 0 | 0.000% | (5) | 100.000% | 0 | 0.000% |
| 21 | 912 | DEMONSTRATING AND SELLING EXPENSES | (510) | 100.000% | 0 | 0.000% | 0 | 0.000% | (510) | 100.000% | 0 | 0.000% |
| 22 | | Customer Service & Info Expense | (15,140) | 100.000% | 0 | 0.000% | 0 | 0.000% | (15,140) | 100.000% | 0 | 0.000% |
| 23 | | | | | | | | | | | | |
| 24 | 920 | A&G EXP - SALARIES | (18,736) | 100.000% | (8,089) | 43.175% | (2,015) | 10.755% | (8,479) | 45.259% | (152) | 0.811% |
| 25 | 921 | A&G EXP - OFFICE SUPPL & EXP | (5,340) | 100.000% | (2,306) | 43.175% | (574) | 10.755% | (2,417) | 45.259% | (43) | 0.811% |
| 26 | 923 | A&G EXP - OUTSIDE SERVICES EMPLOYED | (22,933) | 100.000% | (9,902) | 43.175% | (2,466) | 10.755% | (10,379) | 45.259% | (186) | 0.811% |
| 27 | 924 | A&G EXP - PROPERTY INSURANCE | (2,155) | 100.000% | (1,876) | 87.040% | (85) | 3.931% | (162) | 7.528% | (32) | 1.502% |
| 28 | 925 | A&G EXP - INJURIES AND DAMAGES | (3,227) | 100.000% | (1,393) | 43.175% | (347) | 10.755% | (1,461) | 45.259% | (26) | 0.811% |
| 29 | 926 | A&G EXP - EMP PENSIONS & BENEFITS | (3,266) | 100.000% | (1,410) | 43.175% | (351) | 10.755% | (1,478) | 45.259% | (26) | 0.811% |
| 30 | 928 | A&G EXP - REG COMM EXP FPSC | (293) | 100.000% | (127) | 43.175% | (32) | 10.755% | (133) | 45.259% | (2) | 0.811% |
| 31 | 928 | A&G EXP - REGULATORY COMMISSION EXP - RAF - RETAIL BASE | (528) | 100.000% | (228) | 43.175% | (57) | 10.755% | (239) | 45.259% | (4) | 0.811% |
| 32 | 930 | A&G EXP - MISC GENERAL EXPENSES | (676) | 100.000% | (292) | 43.175% | (73) | 10.755% | (306) | 45.259% | (5) | 0.811% |
| 33 | 931 | A&G EXP - RENTS | (65) | 100.000% | (28) | 43.175% | (7) | 10.755% | (30) | 45.259% | (1) | 0.811% |
| 34 | 935 | A&G EXP - MAINT OF GEN PLT | (429) | 100.000% | (185) | 43.175% | (46) | 10.755% | (194) | 45.259% | (3) | 0.811% |
| 35 | | General & Administrative Expense | (57,650) | 100.000% | (25,836) | 44.815% | (6,053) | 10.500% | (25,278) | 43.848% | (483) | 0.837% |
| 36 | | - | | | | | | | | | | |
| 37 38 | | Operating & Maintenance Expense | (180,582) | 100.000% | (72,174) | 39.968% | (45,768) | 25.344% | (59,686) | 33.052% | (2,954) | 1.636% |
| 39 | 403 & 404 | DEPR EXP - STEAM | (50,961) | 100.000% | (47,040) | 92.308% | (3,920) | 7.692% | 0 | 0.000% | 0 | 0.000% |
| 40 | 403 & 404 | DEPR EXP - FOSSIL DECOMM | (3,272) | 100.000% | (3,021) | 92.308% | (252) | 7.692% | 0 | 0.000% | 0 | 0.000% |
| 41 | | DEPR EXP - OTH PROD - GT | (39,875) | 100.000% | (36,808) | 92.308% | (3,067) | 7.692% | 0 | 0.000% | 0 | 0.000% |
| 42 | 403 & 404 | DEPR EXP - DISMANT OTH PROD | (1,083) | 100.000% | (1,000) | 92.308% | (83) | 7.692% | 0 | 0.000% | 0 | 0.000% |

(12)

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: GULF POWER COMPANY

(2)

DOCKET NO.: 20210015-EI

(1)

EXPLANATION: Functionalize and classify test year operating expenses by primary account (depreciation expense, operation and maintenance expense,

(5)

and any other expense items). The balances in the C Schedules and those used in the cost of service study must be equal.

(6)

(7)

Type of Data Shown: X Projected Test Year Ended 12/31/22 _ Prior Year Ended __/_/_ _ Historical Test Year Ended __/__/_

(\$000 WHERE APPLICABLE)

(4)

(3)

Witness: Tara B. DuBose (11)

(10)

(9)

(8)

| | (1) | (2) | (0) | (+) | (0) | . , | (,, | (0) | ` ' | , | ` ' | ` ' |
|----------|-----------|---|------------------|-----------|------------------|-----------|---------------|-----------|------------|------------|---------|----------|
| Line | Acct No. | Methodology: 12CP and 1/13th; w/o MDS | TOTA | .L | DEMAN | ND | ENERG | Υ | CUSTO | MER | LIGHTI | NG |
| No. | ACCI NO. | Methodology. 12CF and 1/13th, w/o MDS | Amount | Percent | Amount | Percent | Amount | Percent | Amount | Percent | Amount | Percent |
| 1 | | Depr Exp - Production | (95,191) | 100.000% | (87,869) | 92.308% | (7,322) | 7.692% | 0 | 0.000% | 0 | 0.000% |
| 2 | 403 & 404 | 4 DEPR EXP - TRANSMISSION | (27,624) | 100.000% | (27,572) | 99.812% | 0 | 0.000% | (52) | 0.188% | 0 | 0.000% |
| 4 | 403 & 404 | 4 DEPR EXP - TRANSMISSION - GSU | (443) | 100.000% | (409) | 92.308% | (34) | 7.692% |) o | 0.000% | 0 | 0.000% |
| 5 | | Depr Exp - Transmission | (28,067) | 100.000% | (27,981) | 99.693% | (34) | 0.122% | (52) | 0.185% | 0 | 0.000% |
| 6 | | • • | , , | | , , | | ` , | | ` ' | | | |
| 7 | 403 & 404 | 4 DEPR EXP - DIST 361 - STRUCTURES | (671) | 100.000% | (671) | 100.000% | 0 | 0.000% | 0 | 0.000% | 0 | 0.000% |
| 8 | 403 & 404 | 4 DEPR EXP - DIST 362 - STATION EQ | (8,276) | 100.000% | (8,276) | 100.000% | 0 | 0.000% | 0 | 0.000% | 0 | 0.000% |
| 9 | 403 & 404 | 4 DEPR EXP - DIST 364 - POL, TWR & FIX | (8,374) | 100.000% | (8,349) | 99.705% | 0 | 0.000% | (25) | 0.295% | 0 | 0.000% |
| 10 | 403 & 404 | 4 DEPR EXP - DIST 365 - OH COND & DEV | (7,194) | 100.000% | (7,184) | 99.867% | 0 | 0.000% | (10) | 0.133% | 0 | 0.000% |
| 11 | 403 & 404 | 4 DEPR EXP - DIST 366 - UG CONDUIT | (143) | 100.000% | (143) | 100.000% | 0 | 0.000% | 0 | 0.000% | 0 | 0.000% |
| 12 | 403 & 404 | 4 DEPR EXP - DIST 367 - UG COND & DEV | (6,300) | 100.000% | (6,300) | 100.000% | 0 | 0.000% | 0 | 0.000% | 0 | 0.000% |
| 13 | 403 & 404 | 4 DEPR EXP - DIST 368 - TRANSF | (7,692) | 100.000% | (7,692) | 100.000% | 0 | 0.000% | 0 | 0.000% | 0 | 0.000% |
| 14 | 403 & 404 | 4 DEPR EXP - DIST 369 - SERVICES | (4,413) | 100.000% | 0 | 0.000% | 0 | 0.000% | (4,413) | 100.000% | 0 | 0.000% |
| 15 | 403 & 404 | 4 DEPR EXP - DIST 370 - METERS | (4,070) | 100.000% | 0 | 0.000% | 0 | 0.000% | (4,070) | 100.000% | 0 | 0.000% |
| 16 | 403 & 404 | 4 DEPR EXP - DIST 373 - S LGT & TFC SIG | (3,296) | 100.000% | 0 | 0.000% | 0 | 0.000% | 0 | 0.000% | (3,296) | 100.000% |
| 17 | | Depr Exp - Distribution | (50,429) | 100.000% | (38,615) | 76.573% | 0 | 0.000% | (8,517) | 16.890% | (3,296) | 6.536% |
| 18 | | | | | | | | | | | | |
| 19 | | 4 DEPR EXP - INTANGIBLE | (15,067) | 100.000% | (6,505) | 43.175% | (1,620) | 10.755% | (6,819) | 45.259% | (122) | 0.811% |
| 20 | 403 & 404 | DEPR EXP - INTANGIBLE ARO | (4,550) | 100.000% | (1,964) | 43.175% | (489) | 10.755% | (2,059) | 45.259% | (37) | 0.811% |
| 21 | | Depr Exp - Intangible | (19,617) | 100.000% | (8,469) | 43.175% | (2,110) | 10.755% | (8,878) | 45.259% | (159) | 0.811% |
| 22 | | | | | | | | | | | | |
| 23 | | DEPR EXP - GEN PLT - STRUCTURES | (1,783) | 100.000% | (770) | 43.175% | (192) | 10.755% | (807) | 45.259% | (14) | 0.811% |
| 24 | | DEPR EXP - GEN PLT - OTHER | (7,673) | 100.000% | (3,313) | 43.175% | (825) | 10.755% | (3,473) | 45.259% | (62) | 0.811% |
| 25 | 403 & 404 | 4 DEPR EXP - PROP UNDER CAPT LEASES | (269) | 100.000% | (116) | 43.175% | (29) | 10.755% | (122) | 45.259% | (2) | 0.811% |
| 26 | | Depr Exp - General | (9,725) | 100.000% | (4,199) | 43.175% | (1,046) | 10.755% | (4,401) | 45.259% | (79) | 0.811% |
| 27 | | Democratical Communication | (000,000) | 100.000% | (407.400) | 82.320% | (40.540) | 5.178% | (04.040) | 10.761% | (3,534) | 1.741% |
| 28 | | Depreciation Expense | (203,029) | 100.000% | (167,133) | 82.320% | (10,512) | 5.178% | (21,849) | 10.761% | (3,534) | 1.741% |
| 29 30 | 407 | AMORT OF REG ASSETS - DEF AMT OPRB | (226) | 100.000% | (4.44) | 43.175% | (25) | 10.755% | (4.40) | 45.259% | (2) | 0.811% |
| 31 | 407 | AMORT OF REG ASSETS - DEF AM TOPRE AMORT OF REG ASSETS - Smith 1&2 Unrecov Plt - Non-ECRC | (326) (2,514) | 100.000% | (141) (2,320) | 92.308% | (35) (193) | 7.692% | (148) 0 | 0.000% | (3) | 0.000% |
| 32 | 407 | AMORT OF REG ASSETS - SMIRIT 1&2 OFFICEOV PIL - NOTFECRO AMORT OF REG ASSETS/LIAB - Def Return Transm Proj | (2,514) | 100.000% | (2,320) | 92.306% | (193) | 0.000% | (1) | 0.000% | 0 | 0.000% |
| 33 | 407 | AMORT OF REG ASSETS - Plant Scholz Decom Inventory | (166) | 100.000% | (153) | 92.308% | (13) | 7.692% | 0 | 0.000% | 0 | 0.000% |
| 34 | 407 | ACCRETION EXPENSE - ARO REG DEBIT | (3,406) | 100.000% | (1,470) | 43.175% | (366) | 10.755% | (1,541) | 45.259% | (28) | 0.811% |
| 35 | 407 | AMORT PROP LOSS & UNRECOV REG CSTS | (5,160) | 100.000% | (4,562) | 88.410% | (200) | 3.872% | (313) | 6.063% | (85) | 1.655% |
| 36 | 407 | REGULATORY CREDIT - ASSET RET OBLIG | 7,956 | 100.000% | 3,435 | 43.175% | 856 | 10.755% | 3,601 | 45.259% | 65 | 0.811% |
| 37 | 407 | Amortization of Property Losses | (3,972) | 100.000% | (5,567) | 140.168% | 48 | (1.217%) | 1,598 | (40.238%) | (51) | 1.287% |
| 38 | | , and all and the porty Loudou | (0,072) | 100.00070 | (0,007) | 140.10070 | 40 | (1.21770) | 1,000 | (40.20070) | (31) | 1.207 70 |
| 39 | 408 | TAX OTH INC TAX - UTIL OPER INC CLEAR | (3,621) | 100.000% | (1,563) | 43.175% | (389) | 10.755% | (1,639) | 45.259% | (29) | 0.811% |
| 40 | | Taxes Other Than Income - Other Taxes | (3,621) | 100.000% | (1,563) | 43.175% | (389) | 10.755% | (1,639) | 45.259% | (29) | 0.811% |
| 41 | | | (-,') | | (.,0) | | (3) | | (.,0) | | (=0) | |
| 42 | 408 | TAX OTH INC TAX - PROPERTY TAX | (47,380) | 100.000% | (41,889) | 88.410% | (1,835) | 3.872% | (2,873) | 6.063% | (784) | 1.655% |
| | | | , , | | | | , | | , | | ` ' | |

Supporting Schedules: B-1 Recap Schedules: E-1 FLORIDA PUBLIC SERVICE COMMISSION EXPLANATION: Functionalize and classify test year operating expenses by primary account Type of Data Shown: X Projected Test Year Ended 12/31/22 (depreciation expense, operation and maintenance expense, COMPANY: GULF POWER COMPANY and any other expense items). The balances in the C Schedules _ Prior Year Ended __/_/_ and those used in the cost of service study must be equal. _ Historical Test Year Ended __/__/_ DOCKET NO.: 20210015-EI (\$000 WHERE APPLICABLE) Witness: Tara B. DuBose (1) (4) (2) (3) (5) (6) (7) (8) (9) (10) (11) (12)

| Line | Acct No. | Methodology: 12CP and 1/13th; w/o MDS | TOTA | AL. | DEMAI | ND | ENER | GY | CUSTO | MER | LIGHT | ING |
|------|----------|--|-----------|----------|-----------|----------|----------|---------|----------|---------|---------|---------|
| No. | ACCI NO. | Methodology. 120F and 1/13th, W/O MD3 | Amount | Percent | Amount | Percent | Amount | Percent | Amount | Percent | Amount | Percent |
| 1 | | Taxes Other Than Income - Real/Personal Prop | (47,380) | 100.000% | (41,889) | 88.410% | (1,835) | 3.872% | (2,873) | 6.063% | (784) | 1.655% |
| 2 | | _ | | | | | | | | | | |
| 3 | | Taxes Other Than Income Tax | (51,001) | 100.000% | (43,452) | 85.199% | (2,224) | 4.361% | (4,511) | 8.846% | (813) | 1.595% |
| 4 | | | | | | | | | | | | |
| 5 | 409 | INCOME TAXES - CURRENT STATE | 2,618 | 100.000% | 2,244 | 85.715% | 65 | 2.478% | 220 | 8.401% | 89 | 3.407% |
| 6 | 411 | INCOME TAXES - DEFERRED STATE | (11,777) | 100.000% | (10,094) | 85.715% | (292) | 2.478% | (989) | 8.401% | (401) | 3.407% |
| 7 | | State Income Tax Expense | (9,159) | 100.000% | (7,850) | 85.715% | (227) | 2.478% | (769) | 8.401% | (312) | 3.407% |
| 8 | | | | | | | | | | | | |
| 9 | 409 | INCOME TAXES - CURRENT FEDERAL | 7,008 | 100.000% | 6,007 | 85.715% | 174 | 2.478% | 589 | 8.401% | 239 | 3.407% |
| 10 | 410 | INCOME TAXES - DEFERRED FEDERAL | (6,209) | 100.000% | (5,322) | 85.715% | (154) | 2.478% | (522) | 8.401% | (212) | 3.407% |
| 11 | | Federal Income Tax Expense | 800 | 100.000% | 685 | 85.715% | 20 | 2.478% | 67 | 8.401% | 27 | 3.407% |
| 12 | | | | | | | | | | | | |
| 13 | 411 | AMORTIZATION OF ITC | (21,025) | 100.000% | (18,588) | 88.410% | (814) | 3.872% | (1,275) | 6.063% | (348) | 1.655% |
| 14 | | Amortization of ITC | (21,025) | 100.000% | (18,588) | 88.410% | (814) | 3.872% | (1,275) | 6.063% | (348) | 1.655% |
| 15 | | <u>-</u> | | | | | | | | | | |
| 16 | | Income Taxes | (29,384) | 100.000% | (25,753) | 87.643% | (1,021) | 3.476% | (1,977) | 6.728% | (633) | 2.153% |
| 17 | | | | | | | | | | | | |
| 18 | 411 | GAIN FR DISP OF UTIL PLT FUTURE USE | 5 | 100.000% | 5 | 100.000% | 0 | 0.000% | 0 | 0.000% | 0 | 0.000% |
| 19 | | Gain or Loss on Sale of Plant | 5 | 100.000% | 5 | 100.000% | 0 | 0.000% | 0 | 0.000% | 0 | 0.000% |
| 20 | | <u>-</u> | | | | | | | | | | |
| 21 | | Total Operating Expenses | (467,963) | 100.000% | (314,075) | 67.115% | (59,477) | 12.710% | (86,426) | 18.469% | (7,985) | 1.706% |
| 22 | | • | | | | | | | | | | |

23 Note: Totals may not add due to rounding.

24

Supporting Schedules: B-1 Recap Schedules: E-1 FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: GULF POWER COMPANY

EXPLANATION Provide a schedule by rate class which identifies the source and amount of ALL revenue INCLUDED IN THE COST OF SERVICE STUDY. The base rate revenue from retail sales of electricity must equal that shown on MFR Schedule E-13a. The revenue from service charges must equal that shown on MFR Schedule E-13b. The total revenue for the retail system must equal that shown on MFR Schedule C-1.

X Projected Test Year Ended 12/31/22
Prior Year Ended _/_/_
Historical Test Year Ended _/_/_

Witness: Tiffany C. Cohen

Type of Data Shown:

DOCKET NO.: 20210015-EI

(\$000 WHERE APPLICABLE)

| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) |
|----------|---|--------------------|-----------------|-----------------|-----------------|-----------------|---------------|-----------------|--------------|
| Line | | Total | G-OS | G - Major Accts | G - Residential | G - LP/LPT | G - SBS | G - GS | G - GSD/GSDT |
| No. 1 | PRESENT REVENUES - | | ı | | | | | | |
| 2 | | | | | | | | | |
| 3 | ELECTRICITY SALES: | 500 705 | 40.405 | 40.000 | 202.422 | | | 00.507 | |
| 4 | RETAIL SALES - BASE REVENUES RETAIL SALES - ADJUSTMENTS | 589,795 (3,420) | 19,195 (111) | 42,930 (249) | 362,139 | 26,285 (152) | 2,092 (12) | 26,507 (154) | 110,647 |
| 5 6 | UNBILLED REVENUES - FPSC | (3,420) | (0) | (5) | (2,100) (17) | (132) | (0) | (154) | (642) (8) |
| 7 | TOTAL ELECTRICITY SALES | 586.342 | 19.083 | 42.676 | 360.022 | 26.130 | 2.080 | 26.352 | 109,998 |
| 8 | TOTAL ELECTRICITY SALES | 300,342 | 19,003 | 42,070 | 300,022 | 20,130 | 2,000 | 20,332 | 109,990 |
| 9 | OTHER OPERATING REVENUE: | | | | | | | | |
| 10 | | 5,819 | 1 | 0 | 5,391 | | | 357 | 70 |
| | MISC SERVICE REVS - INITIAL CONNECT NEW PREMISE | 127 | 0 | 0 | 117 | | | 8 | 2 |
| 12 | MISC SERVICE REVS - RECONNECT AFTER NON PAYMENT | 993 | | | 992 | | | 1 | |
| 13 | MISC SERVICE REVS - CONNECT / DISCONNECT EXIST. PREMISE | 1,909 | 0 | 0 | 1,682 | | | 191 | 35 |
| 14 | MISC SERVICE REVS - RETURNED CUSTOMER CHECKS | 326 | | | 317 | | | 6 | 3 |
| 15 | MISC SERVICE REVS - CURRENT DIVERSION PENALTY | 159 | 0 | 0 | 147 | | | 10 | 2 |
| 16 | MISC SERVICE REVS - OTHER BILLINGS | 384 | 8 | 0 | 336 | 0 | 0 | 27 | 13 |
| | MISC SERVICE REVS - REIMBURSEMENTS - OTHER | (166) | (4) | (0) | (145) | (0) | (0) | (12) | (5) |
| | ELECTRIC PROP RENT - GENERAL | 2,383 | 44 | 125 | 1,677 | 73 | 1 | 127 | 336 |
| | ELECTRIC PROP RENT - FUT USE & PLT IN SERVICE & STRG TANKS | | | | | | _ | | |
| | ELECTRIC PROP RENT - POLE ATTACHMENTS | 2,813 | 38 | 180 | 1,705 | 157 | 0 | 101 | 631 |
| | OTH ELECTRIC REVENUES - TRANSMISSION | 4,195 | 29 | 527 | 2,349 | 233 | 4 | 146 | 907 |
| | OTH ELECTRIC REVENUES - SOLAR NOW OTH ELECTRIC REVENUES - MISC | 14.039 | 391 | 1,046 | 9,168 | 531 | 8 | 669 | 2,223 |
| | TOTAL OTHER OPERATING REVENUE | 32,980 | 508 | 1,878 | 23,737 | 994 | 14 | 1,632 | 4,217 |
| 24 25 | TOTAL OTHER OPERATING REVENUE | 32,980 | 508 | 1,070 | 23,131 | 994 | 14 | 1,032 | 4,217 |
| 26 | TOTAL PRESENT REVENUES | 619,322 | 19,592 | 44,554 | 383,759 | 27,124 | 2.094 | 27,984 | 114,215 |
| 27 | TOTAL PRESENT REVENUES | 019,322 | 19,392 | 44,334 | 303,739 | 21,124 | 2,094 | 21,904 | 114,215 |
| 28 | PROPOSED INCREASES - | | | | | | | | |
| 29 | THOI ODED INONEAGED | | | | | | | | |
| | ELECTRICITY SALES: | | | | | | | | |
| 31 | RETAIL SALES - BASE REVENUES | 180,934 | 838 | 29,470 | 97,582 | 10,204 | 8 | 4,255 | 38,577 |
| 32 | RETAIL SALES - ADJUSTMENTS | (3,449) | (88) | (319) | (2,079) | (161) | (2) | (139) | (660) |
| 33 | UNBILLED REVENUES - FPSC | (53) | (1) | (8) | (26) | (4) | (0) | (2) | (12) |
| 34 | ELECTRICITY SALES PROPOSED INCREASE | 177,432 | 749 | 29,142 | 95,477 | 10,039 | 6 | 4,114 | 37,905 |
| 35 | | | | | | | | | |
| 36 | OTHER OPERATING REVENUE: | | | | | | | | |
| | FIELD COLLECTION & LATE PAYMENT CHARGES | | | | | | | | |
| | MISC SERVICE REVS - INITIAL CONNECT NEW PREMISE | | | | | | | | |
| | MISC SERVICE REVS - RECONNECT AFTER NON PAYMENT | | | | | | | | |
| | MISC SERVICE REVS - CONNECT / DISCONNECT EXIST. PREMISE | | | | | | | | |
| | MISC SVC REVS - CURRENT DIVERSION PENALTY | | | | | | | | |
| | MISC SERVICE REVS - OTHER BILLINGS | | | | | | | | |
| 43 | OTHER OPERATING REVENUE PROPOSED INCREASE | | | | | | | | |
| 44 | TOTAL DECEMENT WORKING | | | | A | 10.5 | | | 07 |
| 45 | TOTAL PROPOSED INCREASE | 177,432 | 749 | 29,142 | 95,477 | 10,039 | 6 | 4,114 | 37,905 |
| 46 47 | TOTAL REVENUES WITH PROPOSED INCREASE | 796,755 | 20,341 | 73,696 | 479,236 | 37,164 | 2,099 | 32,098 | 152,120 |
| | *Changes in Other Operating Revenue are embedded in Present Other | | | | | | | | |

*Changes in Other Operating Revenue are embedded in Present Other Operating Revenues

| COMPANY: | GULF POWER COMPANY : 20210015-EI | EXPLANATION: | demand, energy and customer for each rate schedule at present rates, based on the revenue requirements from sales of electricity only, excluding other operating revenues. The demand unit costs must be separated into production, transmission and distribution. Unit costs under present rates must be calculated at both the system and class rates of return. Unit costs must be provided separately for each existing rate class, except for the lighting classes. If the company is proposing to combine two or more classes, it must also provide unit costs for the classes combined. Customer unit costs for the lighting classes must include only customer-related costs, excluding costs for fixtures and poles. The lighting fixtures and poles must be shown on a separate line. | Type of Data Shown: X Projected Test Year Ended 12/31/22 Prior Year Ended/ _/ _ Historical Test Year Ended/ _/ Witness: Tara B. DuBose |
|-------------|-----------------------------------|-----------------------------------|---|--|
| Line No. | | | | |
| 1 | | | | |
| 2 | | | | |
| 3 | | | | |
| 4 5 | | See attached schedules for the Pi | rojected Test Year Ended 12/31/22: | |
| 6 | | Attachment 1 - | Cost of Service Study - Unit Costs, Present Rates - Achieved - Summary | |
| 7 | | | | |
| 8 9 | | Attachment 2 - | Cost of Service Study - Unit Costs, Present Rates - Achieved - Detail | |
| 10 | | Attachment 3 - | Cost of Service Study - Unit Costs, Present Rates - Equalized - Summary | |
| 11 | | | | |
| 12 | | Attachment 4 - | Cost of Service Study - Unit Costs, Present Rates - Equalized - Detail | |
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Supporting Schedules: E-18 Recap Schedules: E-9, E-17

MFR E-6a - COST OF SERVICE STUDY - UNIT COSTS 2022 PRESENT RATES - ACHIEVED - SUMMARY (\$000 WHERE APPLICABLE)

| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) |
|----------------------|---|----------------|--------------|---------------|-------------|-----------------|-------------|-----------------|--------------|
| Line No. | Methodologies: 12CP and 1/13th, w/o MDS | TOTAL RETAIL | G - GS | G - GSD/GSDT | G - LP/LPT | G - Major Accts | G - OS | G - Residential | G - SBS |
| 1 | Total Retail | 1 | | | | | | | |
| 2 | Revenue Requirements | | | | | | | | |
| 3 | Total Revenue Requirements | 586,342 | 26,352 | 109,998 | 26,130 | 42,676 | 19,083 | 360,022 | 2,080 |
| 4 | · | | | | | | | | |
| 5 | <u>Demand</u> | | | | | | | | |
| 6 | Revenue Requirements | | | | | | | | |
| 7 | Total Revenue Requirements | 430,737 | 17,323 | 91,267 | 21,987 | 34,117 | 4,807 | 259,578 | 1,657 |
| 8 | | | | | | | | | |
| 9 | Billing Units (Annual) | | | | | | | | |
| 10 | KW for Demand Classes | 12,984,515 | | 7,598,880 | 1,450,964 | 3,797,383 | | | 137,287 |
| 11 | KWH for All Other Classes | 5,854,996,035 | 316,992,881 | | | | 135,014,828 | 5,402,988,326 | |
| 12 | | | | | | | | | |
| 13 | Unit Costs (\$/Unit) | | | | | | | | |
| 14 | Total Unit Costs (\$/Unit) | | 0.054649 | 12.010558 | 15.153455 | 8.984248 | 0.035607 | 0.048043 | 12.072523 |
| 15 | | | | | | | | | |
| 16 | <u>Energy</u> | | | | | | | | |
| 17 | Revenue Requirements | | | | | | | | |
| 18 | Total Revenue Requirements | 59,379 | 1,863 | 13,688 | 4,013 | 8,305 | 843 | 30,448 | 218 |
| 19 | | | | | | | | | |
| 20 | Billing Units (Annual) | | | | | | | | |
| 21 | KWH for All Rate Classes | 10,843,036,589 | 316,992,881 | 2,491,564,197 | 751,947,319 | 1,730,285,933 | 135,014,828 | 5,402,988,326 | 14,243,105 |
| 22 | | | | | | | | | |
| 23 | Unit Costs (\$/Unit) | | | | | | | | |
| 24 | Total Unit Costs (\$/Unit) | | 0.005877 | 0.005494 | 0.005337 | 0.004800 | 0.006246 | 0.005635 | 0.015294 |
| 25 | • . | | | | | | | | |
| 26 | Customer | | | | | | | | |
| 27 | Revenue Requirements | 00.057 | - 400 | 5040 | 400 | 0.55 | 4 00 4 | 22.222 | 005 |
| 28 | Total Revenue Requirements | 83,857 | 7,166 | 5,043 | 130 | 255 | 1,064 | 69,996 | 205 |
| 29 | DUIT I L. M (A I) | | | | | | | | |
| 30 | Billing Units (Annual) | E 004 000 | 440.055 | 400 407 | 0.404 | 4.500 | | E 000 004 | 00 |
| 31 | # of Bills for Metered Classes | 5,624,093 | 410,955 | 188,137 | 2,424 | 1,560 | 125 014 000 | 5,020,981 | 36 |
| 32 33 | KWH for Lighting Classes | 135,014,828 | | | | | 135,014,828 | | |
| 33 | Unit Costs (\$/Unit) | | | | | | | | |
| 3 4 35 | Total Unit Costs (\$/Unit) | | 17.436396 | 26.802444 | 53.601497 | 163.287709 | 0.007879 | 13.940705 | 5,683.481532 |
| 33 | Total Othit Costs (#/Othit) | | 17.430396 | 20.002444 | 55.00 1497 | 103.207709 | 0.007679 | 13.940705 | 3,003.401332 |

|) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) |
|----------|---|--------------|--------|--------------|------------|-----------------|------------|-----------------|--------|
| ne D. | Methodologies: 12CP and 1/13th, w/o MDS | TOTAL RETAIL | G - GS | G - GSD/GSDT | G - LP/LPT | G - Major Accts | G - OS | G - Residential | G - SE |
| | Lighting | | | | | | | | |
| , | Revenue Requirements | | | | | | | | |
| ļ | Total Revenue Requirements | 12,369 | | | | | 12,369 | | |
| 5 | | | | | | | | | |
| 6 | Billing Units (Annual) | | | | | | | | |
| 7 8 | Fixtures | 257,406 | | | | | 257,406 | | |
| 9 | Unit Costs (\$/Unit) | | | | | | | | |
| 0 | Total Unit Costs (\$/Unit) | | | | | | 48.052460 | | |
| 1 | Total offic oods (p/offic) | | | | | | 10.002 100 | | |
| 2 | | | | | | | | | |
| | Note: Totals may not add due to rounding. | | | | | | | | |
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MFR E-6a - COST OF SERVICE STUDY - UNIT COSTS 2022 PRESENT RATES - ACHIEVED - DETAIL (\$000 WHERE APPLICABLE)

| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) |
|-------------|--|---------------|-------------|--------------|------------|-----------------|-------------|-----------------|-----------|
| Line No. | Methodologies: 12CP and 1/13th, w/o MDS | TOTAL RETAIL | G - GS | G - GSD/GSDT | G - LP/LPT | G - Major Accts | G - OS | G - Residential | G - SBS |
| 1 | Demand | | | | | | | | |
| 2 | Revenue Requirements | | | | | | | | |
| 3 | Production - Steam | 107,458 | 4,087 | 22,935 | 5,774 | 11,427 | 875 | 61,954 | 405 |
| 4 | Production - Other Production | 100,542 | 4,067 | 21,339 | 5,296 | 9,321 | 917 | 59,014 | 588 |
| 5 | Production - Other Power Supply | 42 | 2 | 9 | 2 | 5 | 0 | 24 | 0 |
| 6 | Transmission | 89,606 | 3,726 | 18,967 | 4,676 | 7,735 | 859 | 53,033 | 611 |
| 7 | Distribution - Land & Land Rights | 592 | 24 | 128 | 31 | 29 | 10 | 369 | C |
| 8 | Distribution - Structures & Improvements | 3,182 | 129 | 688 | 168 | 155 | 55 | 1,984 | 2 |
| 9 | Distribution - Station Equipment | 24,683 | 1,001 | 5,339 | 1,307 | 1,205 | 427 | 15,391 | 14 |
| 10 | Distribution - Poles, Towers & Fixtures | 14,041 | 564 | 3,052 | 736 | 690 | 238 | 8,755 | 7 |
| 11 | Distribution - Overhead Conductors & Devices | 38,513 | 1,534 | 8,451 | 1,944 | 1,834 | 638 | 24,099 | 14 |
| 12 | Distribution - Underground Conduit | 1,032 | 44 | 221 | 52 | 42 | 20 | 652 | 1 |
| 13 | Distribution - Underground Conductors & Devices | 22,266 | 916 | 4,875 | 1,071 | 928 | 391 | 14,076 | 9 |
| 14 | Distribution - Primary Capacitors and Regulators | 11,364 | 470 | 2,447 | 596 | 525 | 204 | 7,115 | 7 |
| 15 | Distribution - Secondary Transformers | 17,414 | 761 | 2,816 | 333 | 220 | 173 | 13,111 | |
| 16 | Subtotal Revenue Requirements | 430,737 | 17,323 | 91,267 | 21,987 | 34,117 | 4,807 | 259,578 | 1,657 |
| 17 | | | | | | | | | |
| 18 | Billing Units (Annual) | | | | | | | | |
| 19 | KW for Demand Classes | 12,984,515 | | 7,598,880 | 1,450,964 | 3,797,383 | | | 137,287 |
| 20 | KWH for All Other Classes | 5,854,996,035 | 316,992,881 | | | | 135,014,828 | 5,402,988,326 | |
| 21 | Subtotal Billing Units (Annual) | 5,867,980,549 | 316,992,881 | 7,598,880 | 1,450,964 | 3,797,383 | 135,014,828 | 5,402,988,326 | 137,287 |
| 22 | | | | | | | | | |
| 23 | Unit Costs (\$/Unit) | | | | | | | | |
| 24 | Production - Steam | | 0.012894 | 3.018215 | 3.979569 | 3.009119 | 0.006479 | 0.011467 | 2.953458 |
| 25 | Production - Other Production | | 0.012829 | 2.808120 | 3.650113 | 2.454504 | 0.006795 | 0.010923 | 4.280716 |
| 26 | Production - Other Power Supply | | 0.000005 | 0.001196 | 0.001600 | 0.001338 | 0.000002 | 0.000004 | 0.000526 |
| 27 | Transmission | | 0.011754 | 2.496057 | 3.222458 | 2.036984 | 0.006362 | 0.009815 | 4.449211 |
| 28 | Distribution - Land & Land Rights | | 0.000076 | 0.016861 | 0.021611 | 0.007616 | 0.000076 | 0.000068 | 0.002372 |
| 29 | Distribution - Structures & Improvements | | 0.000407 | 0.090583 | 0.116100 | 0.040913 | 0.000408 | 0.000367 | 0.012744 |
| 30 | Distribution - Station Equipment | | 0.003157 | 0.702600 | 0.900524 | 0.317338 | 0.003163 | 0.002849 | 0.098849 |
| 31 | Distribution - Poles, Towers & Fixtures | | 0.001779 | 0.401620 | 0.507068 | 0.181699 | 0.001763 | 0.001620 | 0.049188 |
| 32 | Distribution - Overhead Conductors & Devices | | 0.004838 | 1.112075 | 1.339821 | 0.482970 | 0.004724 | 0.004460 | 0.102115 |
| 33 | Distribution - Underground Conduit | | 0.000139 | 0.029093 | 0.036048 | 0.011012 | 0.000146 | 0.000121 | 0.005419 |
| 34 | Distribution - Underground Conductors & Devices | | 0.002890 | 0.641486 | 0.738064 | 0.244375 | 0.002899 | 0.002605 | 0.066219 |
| 35 | Distribution - Primary Capacitors and Regulators | | 0.001481 | 0.322067 | 0.410666 | 0.138343 | 0.001511 | 0.001317 | 0.051706 |
| 36 | Distribution - Secondary Transformers | | 0.002401 | 0.370585 | 0.229811 | 0.058038 | 0.001280 | 0.002427 | 0.00000 |
| 37 | Subtotal Unit Costs (\$/Unit) | | 0.054649 | 12.010558 | 15.153455 | 8.984248 | 0.035607 | 0.048043 | 12.072523 |
| 38 | | | | | | | | | |
| 39 | Energy | | | | | | | | |
| 40 | Revenue Requirements | | | | | | | | |

MFR E-6a - COST OF SERVICE STUDY - UNIT COSTS 2022 PRESENT RATES - ACHIEVED - DETAIL (\$000 WHERE APPLICABLE)

| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) |
|-------------|--|----------------|-------------|---------------|-------------|-----------------|-------------|-----------------|-------------|
| Line No. | Methodologies: 12CP and 1/13th, w/o MDS | TOTAL RETAIL | G - GS | G - GSD/GSDT | G - LP/LPT | G - Major Accts | G - OS | G - Residential | G - SBS |
| 1 | Production - Steam | 65,077 | 2,002 | 14,958 | 4,402 | 9,348 | 889 | 33,286 | 192 |
| 2 | Production - Other Production | (5,451) | (133) | (1,260) | (386) | (1,043) | (45) | (2,609) | 26 |
| 3 | Customer - Uncollectible Accounts | (248) | (5) | (10) | (3) | | (1) | (228) | |
| 4 | Subtotal Revenue Requirements | 59,379 | 1,863 | 13,688 | 4,013 | 8,305 | 843 | 30,448 | 218 |
| 5 | | | | | | | | | |
| 6 | Billing Units (Annual) | | | | | | | | |
| 7 | KWH for All Rate Classes | 10,843,036,589 | 316,992,881 | 2,491,564,197 | 751,947,319 | 1,730,285,933 | 135,014,828 | 5,402,988,326 | 14,243,105 |
| 8 | Subtotal Billing Units (Annual) | 10,843,036,589 | 316,992,881 | 2,491,564,197 | 751,947,319 | 1,730,285,933 | 135,014,828 | 5,402,988,326 | 14,243,105 |
| 9 | | | | | | | | | |
| 10 | Unit Costs (\$/Unit) | | | | | | | | |
| 11 | Production - Steam | | 0.006315 | 0.006003 | 0.005854 | 0.005403 | 0.006588 | 0.006161 | 0.013495 |
| 12 | Production - Other Production | | (0.000421) | (0.000506) | (0.000513) | (0.000603) | (0.000334) | (0.000483) | 0.001799 |
| 13 | Customer - Uncollectible Accounts | | (0.000016) | (0.000004) | (0.000004) | 0.000000 | (8000008) | (0.000042) | 0.000000 |
| 14 | Subtotal Unit Costs (\$/Unit) | | 0.005877 | 0.005494 | 0.005337 | 0.004800 | 0.006246 | 0.005635 | 0.015294 |
| 15 | | | | | | | | | |
| 16 | <u>Customer</u> | | | | | | | | |
| 17 | Revenue Requirements | | | | | | | | |
| 18 | Transmission Pull-Offs | 264 | | 12 | | 90 | | | 162 |
| 19 | Distribution - Meters | 13,959 | 1,808 | 2,276 | 72 | 107 | 1 | 9,662 | 34 |
| 20 | Distribution - Installation on Customer's Premises | 484 | 36 | 16 | 0 | 0 | | 432 | 0 |
| 21 | Distribution - Services | 14,856 | 1,154 | 495 | 21 | 22 | | 13,160 | 5 |
| 22 | Customer - Meter Reading | 16,239 | 1,149 | 546 | 7 | 4 | 1 | 14,531 | 0 |
| 23 | Customer - Collections, Service and Sales | 45,381 | 3,302 | 1,449 | 19 | 11 | 1,025 | 39,574 | 1 |
| 24 | Customer - Miscellaneous Expenses | 2,500 | 320 | 373 | 12 | 21 | 47 | 1,725 | 3 |
| 25 | Customer - Field Collection - Late Pay Charges | (5,888) | (359) | (70) | | (0) | (1) | (5,458) | |
| 26 | Customer - Initial Connection Charges | (128) | (8) | (2) | | (0) | (0) | (119) | |
| 27 | Customer - Connection of Existing Acct Charges | (1,931) | (192) | (35) | | (0) | (0) | (1,703) | |
| 28 | Customer - Reconnection Charges | (1,006) | (1) | | | | | (1,004) | |
| 29 | Customer - Returned Check Charges | (330) | (6) | (3) | | | | (321) | |
| 30 | Customer - Current Diversion Charges | (161) | (10) | (2) | | (0) | (0) | (149) | |
| 31 | Customer - Other Billings (Charges) | (383) | (28) | (12) | (0) | (0) | (9) | (334) | (0) |
| 32 | Subtotal Revenue Requirements | 83,857 | 7,166 | 5,043 | 130 | 255 | 1,064 | 69,996 | 205 |
| 33 | | | | | | | | | |
| 34 | Billing Units (Annual) | | | | | | | | |
| 35 | # of Bills for Metered Classes | 5,624,093 | 410,955 | 188,137 | 2,424 | 1,560 | | 5,020,981 | 36 |
| 36 | KWH for Lighting Classes | 135,014,828 | | | | | 135,014,828 | | |
| 37 | Subtotal Billing Units (Annual) | 140,638,921 | 410,955 | 188,137 | 2,424 | 1,560 | 135,014,828 | 5,020,981 | 36 |
| 38 | | | | | | | | | |
| 39 | Unit Costs (\$/Unit) | | | | | | | | |
| 40 | Transmission Pull-Offs | | 0.000000 | 0.062504 | 0.000000 | 57.795412 | 0.000000 | 0.000000 | 4494.741911 |

MFR E-6a - COST OF SERVICE STUDY - UNIT COSTS 2022 PRESENT RATES - ACHIEVED - DETAIL (\$000 WHERE APPLICABLE)

| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) |
|-------------|--|--|------------|--------------|------------|-----------------|------------|-----------------|-------------|
| Line No. | Methodologies: 12CP and 1/13th, w/o MDS | TOTAL RETAIL | G - GS | G - GSD/GSDT | G - LP/LPT | G - Major Accts | G - OS | G - Residential | G - SBS |
| 1 | Distribution - Meters | A de la companya de l | 4.399385 | 12.099223 | 29.557029 | 68.420248 | 0.000005 | 1.924266 | 948.473260 |
| 2 | Distribution - Installation on Customer's Premises | | 0.088037 | 0.083920 | 0.083259 | 0.071796 | 0.000000 | 0.086034 | 0.063747 |
| 3 | Distribution - Services | | 2.807350 | 2.629627 | 8.530418 | 14.180729 | 0.000000 | 2.621072 | 127.156580 |
| 4 | Customer - Meter Reading | | 2.796379 | 2.902080 | 2.856311 | 2.652049 | 80000008 | 2.894124 | 8.729489 |
| 5 | Customer - Collections, Service and Sales | | 8.035053 | 7.702954 | 7.649971 | 7.264121 | 0.007592 | 7.881808 | 16.296722 |
| 6 | Customer - Miscellaneous Expenses | | 0.778507 | 1.983133 | 4.989123 | 13.146542 | 0.000346 | 0.343460 | 88.157471 |
| 7 | Customer - Field Collection - Late Pay Charges | | (0.873187) | (0.371569) | 0.000000 | (0.113374) | (0.000005) | (1.087082) | 0.000000 |
| 8 | Customer - Initial Connection Charges | | (0.019000) | (0.008085) | 0.000000 | (0.002467) | (0.000000) | (0.023655) | 0.000000 |
| 9 | Customer - Connection of Existing Acct Charges | | (0.466757) | (0.187884) | 0.000000 | (0.062900) | (0.000003) | (0.339200) | 0.000000 |
| 10 | Customer - Reconnection Charges | | (0.003083) | 0.000000 | 0.000000 | 0.000000 | 0.000000 | (0.200060) | 0.000000 |
| 11 | Customer - Returned Check Charges | | (0.014603) | (0.018262) | 0.000000 | 0.000000 | 0.000000 | (0.063839) | 0.000000 |
| 12 | Customer - Current Diversion Charges | | (0.023817) | (0.010135) | 0.000000 | (0.003092) | (0.000000) | (0.029651) | 0.000000 |
| 13 | Customer - Other Billings (Charges) | | (0.067867) | (0.065062) | (0.064614) | (0.061355) | (0.000064) | (0.066572) | (0.137647) |
| 14 | Subtotal Unit Costs (\$/Unit) | | 17.436396 | 26.802444 | 53.601497 | 163.287709 | 0.007879 | 13.940705 | 5683.481532 |
| 15 | | | | | | | | | |
| 16 | <u>Lighting</u> | | | | | | | | |
| 17 | Revenue Requirements | | | | | | | | |
| 18 | Lighting - Street Lights & Traffic Signals | 12,369 | | | | | 12,369 | | |
| 19 | Subtotal Revenue Requirements | 12,369 | | | | | 12,369 | | |
| 20 | | | | | | | | | |
| 21 | Billing Units (Annual) | | | | | | | | |
| 22 | Fixtures | 257,406 | | | | | 257,406 | | |
| 23 24 | Subtotal Billing Units (Annual) | 257,406 | | | | | 257,406 | | |
| 25 | Unit Costs (\$/Unit) | | | | | | | | |
| 26 | Lighting - Street Lights & Traffic Signals | | 0.000000 | 0.000000 | 0.000000 | 0.000000 | 48.052460 | 0.000000 | 0.000000 |
| 27 | Subtotal Unit Costs (\$/Unit) | | 0.000000 | 0.000000 | 0.000000 | 0.000000 | 48.052460 | 0.000000 | 0.000000 |
| 28 | ζ, τ, τ, | | | | | | | | |
| 29 | | | | | | | | | |
| 30 | Note: Totals may not add due to rounding. | | | | | | | | |
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MFR E-6a - COST OF SERVICE STUDY - UNIT COSTS 2022 PRESENT RATES - EQUALIZED - SUMMARY (\$000 WHERE APPLICABLE)

| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) |
|-------------|---|----------------|-------------|---------------|-------------|-----------------|-------------|-----------------|-------------|
| Line No. | Methodologies: 12CP and 1/13th; w/o MDS | TOTAL RETAIL | G - GS | G - GSD/GSDT | G - LP/LPT | G - Major Accts | G - OS | G - Residential | G - SBS |
| | Total Retail | - | | • | | - | | • | |
| 2 | Revenue Requirements | | | | | | | | |
| 3 | Total Revenue Requirements | 586,342 | 23,884 | 112,340 | 27,408 | 54,384 | 15,540 | 352,361 | 425 |
| 4 | | | | | | | | | |
| 5 | <u>Demand</u> | | | | | | | | |
| 6 | Revenue Requirements | | | | | | | | |
| 7 | Total Revenue Requirements | 429,957 | 15,226 | 93,185 | 23,102 | 44,743 | 3,739 | 249,652 | 310 |
| 8 | | | | | | | | | |
| 9 | Billing Units (Annual) | | | | | | | | |
| 10 | KW for Demand Classes | 12,984,515 | | 7,598,880 | 1,450,964 | 3,797,383 | | | 137,287 |
| 11 | KWH for All Other Classes | 5,854,996,035 | 316,992,881 | | | | 135,014,828 | 5,402,988,326 | |
| 12 | | | | | | | | | |
| 13 | Unit Costs (\$/Unit) | | | | | | | | |
| 14 | Total Unit Costs (\$/Unit) | | 0.048031 | 12.263037 | 15.921563 | 11.782686 | 0.027693 | 0.046206 | 2.257690 |
| 15 | | | | | | | | | |
| 16 | <u>Energy</u> | | | | | | | | |
| 17 | Revenue Requirements | | | | | | | | |
| 18 | Total Revenue Requirements | 64,223 | 1,867 | 14,052 | 4,173 | 9,323 | 779 | 33,953 | 76 |
| 19 | | | | | | | | | |
| 20 | Billing Units (Annual) | | | | | | | | |
| 21 | KWH for All Rate Classes | 10,843,036,589 | 316,992,881 | 2,491,564,197 | 751,947,319 | 1,730,285,933 | 135,014,828 | 5,402,988,326 | 14,243,105 |
| 22 | | | | | | | | | |
| 23 | Unit Costs (\$/Unit) | | | | | | | | |
| 24 | Total Unit Costs (\$/Unit) | | 0.005890 | 0.005640 | 0.005549 | 0.005388 | 0.005773 | 0.006284 | 0.005326 |
| 25 | | | | | | | | | |
| 26 | Customer | | | | | | | | |
| 27 | Revenue Requirements | | | | | | | | |
| 28 | Total Revenue Requirements | 82,137 | 6,791 | 5,103 | 133 | 317 | 997 | 68,756 | 40 |
| 29 | | | | | | | | | |
| 30 | Billing Units (Annual) | | | | | | | | |
| 31 | # of Bills for Metered Classes | 5,624,093 | 410,955 | 188,137 | 2,424 | 1,560 | | 5,020,981 | 36 |
| 32 | KWH for Lighting Classes | 135,014,828 | | | | | 135,014,828 | | |
| 33 | | | | | | | | | |
| 34 | Unit Costs (\$/Unit) | | | | | | | | |
| 35 | Total Unit Costs (\$/Unit) | | 16.525458 | 27.123906 | 54.933221 | 203.410136 | 0.007381 | 13.693828 | 1100.476894 |
| | | | | | | | | | |

| 1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) |
|----------|---|--------------|----------|--------------|------------|-----------------|-----------|-----------------|---------|
| ne o. | Methodologies: 12CP and 1/13th; w/o MDS | TOTAL RETAIL | G - GS | G - GSD/GSDT | G - LP/LPT | G - Major Accts | G - OS | G - Residential | G - SBS |
| 1 2 | Lighting | | | | | | | | |
| 3 | Revenue Requirements | | | | | | | | |
| 4 | Total Revenue Requirements | 10,025 | | | | | 10,025 | | |
| 5 | | | | | | | | | |
| 6 | Billing Units (Annual) | | | | | | | | |
| 7 | Fixtures | 257,406 | | | | | 257,406 | | |
| 8 9 | Unit Costs (\$/Unit) | | | | | | | | |
| 9 10 | Total Unit Costs (\$/Unit) | | 0.000000 | 0.000000 | 0.000000 | 0.000000 | 38.944986 | 0.000000 | 0.00000 |
| 11 | Total Offic Costs (#/Offic) | | 0.000000 | 0.000000 | 0.000000 | 0.000000 | 30.944900 | 0.00000 | 0.00000 |
| 12 | | | | | | | | | |
| | Note: Totals may not add due to rounding. | | | | | | | | |
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MFR E-6a - COST OF SERVICE STUDY - UNIT COSTS 2022 PRESENT RATES - EQUALIZED - DETAIL (\$000 WHERE APPLICABLE)

| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) |
|-------------|--|---------------|-------------|--------------|------------|-----------------|-------------|-----------------|----------|
| Line No. | Methodologies: 12CP and 1/13th; w/o MDS | TOTAL RETAIL | G - GS | G - GSD/GSDT | G - LP/LPT | G - Major Accts | G - OS | G - Residential | G - SBS |
| 1 | Demand | | | | | | | | |
| 2 | Revenue Requirements | | | | | | | | |
| 3 | Production - Steam | 107,509 | 3,752 | 23,249 | 5,960 | 13,492 | 738 | 60,210 | 108 |
| 4 | Production - Other Production | 100,841 | 3,519 | 21,807 | 5,591 | 12,656 | 692 | 56,475 | 10 |
| 5 | Production - Other Power Supply | 42 | 1 | 9 | 2 | 5 | 0 | 24 | |
| 6 | Transmission | 90,262 | 3,150 | 19,519 | 5,004 | 11,328 | 619 | 50,551 | 90 |
| 7 | Distribution - Land & Land Rights | 586 | 21 | 131 | 33 | 38 | 8 | 355 | (|
| 8 | Distribution - Structures & Improvements | 3,148 | 113 | 703 | 177 | 204 | 43 | 1,908 | (|
| 9 | Distribution - Station Equipment | 24,418 | 879 | 5,452 | 1,373 | 1,581 | 331 | 14,799 | ; |
| 10 | Distribution - Poles, Towers & Fixtures | 13,887 | 501 | 3,109 | 769 | 877 | 189 | 8,441 | |
| 11 | Distribution - Overhead Conductors & Devices | 38,176 | 1,389 | 8,607 | 2,024 | 2,244 | 523 | 23,386 | ; |
| 12 | Distribution - Underground Conduit | 1,018 | 37 | 228 | 56 | 64 | 14 | 619 | (|
| 13 | Distribution - Underground Conductors & Devices | 21,969 | 804 | 4,979 | 1,126 | 1,221 | 303 | 13,534 | : |
| 14 | Distribution - Primary Capacitors and Regulators | 11,231 | 404 | 2,507 | 632 | 727 | 152 | 6,807 | |
| 15 | Distribution - Secondary Transformers | 16,871 | 655 | 2,885 | 353 | 305 | 129 | 12,543 | |
| 16 | Subtotal Revenue Requirements | 429,957 | 15,226 | 93,185 | 23,102 | 44,743 | 3,739 | 249,652 | 310 |
| 17 | · | | | | | | | | |
| 18 | Billing Units (Annual) | | | | | | | | |
| 19 | KW for Demand Classes | 12,984,515 | | 7,598,880 | 1,450,964 | 3,797,383 | | | 137,287 |
| 20 | KWH for All Other Classes | 5,854,996,035 | 316,992,881 | | | | 135,014,828 | 5,402,988,326 | |
| 21 | Subtotal Billing Units (Annual) | 5,867,980,549 | 316,992,881 | 7,598,880 | 1,450,964 | 3,797,383 | 135,014,828 | 5,402,988,326 | 137,287 |
| 22 | | | | | | | | | |
| 23 | Unit Costs (\$/Unit) | | | | | | | | |
| 24 | Production - Steam | | 0.011836 | 3.059545 | 4.107942 | 3.553083 | 0.005463 | 0.011144 | 0.784887 |
| 25 | Production - Other Production | | 0.011101 | 2.869768 | 3.853136 | 3.332693 | 0.005124 | 0.010453 | 0.73620 |
| 26 | Production - Other Power Supply | | 0.000005 | 0.001204 | 0.001617 | 0.001399 | 0.000002 | 0.000004 | 0.000309 |
| 27 | Transmission | | 0.009937 | 2.568730 | 3.448942 | 2.983094 | 0.004586 | 0.009356 | 0.65897 |
| 28 | Distribution - Land & Land Rights | | 0.000067 | 0.017217 | 0.022715 | 0.009993 | 0.000059 | 0.000066 | 0.000440 |
| 29 | Distribution - Structures & Improvements | | 0.000357 | 0.092493 | 0.122031 | 0.053685 | 0.000316 | 0.000353 | 0.00239 |
| 30 | Distribution - Station Equipment | | 0.002773 | 0.717415 | 0.946530 | 0.416401 | 0.002450 | 0.002739 | 0.01858 |
| 31 | Distribution - Poles, Towers & Fixtures | | 0.001581 | 0.409080 | 0.530003 | 0.230969 | 0.001397 | 0.001562 | 0.01009 |
| 32 | Distribution - Overhead Conductors & Devices | | 0.004381 | 1.132713 | 1.394615 | 0.591010 | 0.003872 | 0.004328 | 0.02413 |
| 33 | Distribution - Underground Conduit | | 0.000116 | 0.029984 | 0.038804 | 0.016900 | 0.000102 | 0.000115 | 0.00073 |
| 34 | Distribution - Underground Conductors & Devices | | 0.002536 | 0.655252 | 0.776264 | 0.321596 | 0.002241 | 0.002505 | 0.01237 |
| 35 | Distribution - Primary Capacitors and Regulators | | 0.001275 | 0.329965 | 0.435343 | 0.191518 | 0.001127 | 0.001260 | 0.008549 |
| 36 | Distribution - Secondary Transformers | | 0.002067 | 0.379672 | 0.243621 | 0.080346 | 0.000954 | 0.002322 | 0.00000 |
| 37 | Subtotal Unit Costs (\$/Unit) | | 0.048031 | 12.263037 | 15.921563 | 11.782686 | 0.027693 | 0.046206 | 2.257690 |

MFR E-6a - COST OF SERVICE STUDY - UNIT COSTS 2022 PRESENT RATES - EQUALIZED - DETAIL (\$000 WHERE APPLICABLE)

| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) |
|-------------|--|----------------|-------------------|---------------|-------------------|-----------------|-------------|-----------------|------------|
| Line No. | Methodologies: 12CP and 1/13th; w/o MDS | TOTAL RETAIL | G - GS | G - GSD/GSDT | G - LP/LPT | G - Major Accts | G - OS | G - Residential | G - SBS |
| | Energy | | | | | | | | |
| 2 | Revenue Requirements | | | | | | | | |
| 3 | Production - Steam | 65,545 | 1,929 | 15,160 | 4,499 | 10,172 | 822 | 32,880 | 83 |
| 4 | Production - Other Production | (5,471) | (161) | (1,265) | (376) | (849) | (69) | (2,744) | (7 |
| 5 | Customer - Uncollectible Accounts | 4,150 | ` 99 [°] | 158 | ` 49 [°] | , | 26 | 3,817 | |
| 6 | Subtotal Revenue Requirements | 64,223 | 1,867 | 14,052 | 4,173 | 9,323 | 779 | 33,953 | 76 |
| 7 | • | | | | | | | | |
| 8 | Billing Units (Annual) | | | | | | | | |
| 9 | KWH for All Rate Classes | 10,843,036,589 | 316,992,881 | 2,491,564,197 | 751,947,319 | 1,730,285,933 | 135,014,828 | 5,402,988,326 | 14,243,105 |
| 10 | Subtotal Billing Units (Annual) | 10,843,036,589 | 316,992,881 | 2,491,564,197 | 751,947,319 | 1,730,285,933 | 135,014,828 | 5,402,988,326 | 14,243,105 |
| 11 | | | | | | | | | |
| 12 | Unit Costs (\$/Unit) | | | | | | | | |
| 13 | Production - Steam | | 0.006086 | 0.006084 | 0.005983 | 0.005879 | 0.006086 | 0.006086 | 0.005812 |
| 14 | Production - Other Production | | (0.000508) | (0.000508) | (0.000499) | (0.000491) | (0.000508) | (0.000508) | (0.000485 |
| 15 | Customer - Uncollectible Accounts | | 0.000312 | 0.000063 | 0.000065 | 0.000000 | 0.000196 | 0.000707 | 0.000000 |
| 16 | Subtotal Unit Costs (\$/Unit) | | 0.005890 | 0.005640 | 0.005549 | 0.005388 | 0.005773 | 0.006284 | 0.005326 |
| 17 | | | | | | | | | |
| 18 | Customer | | | | | | | | |
| 19 | Revenue Requirements | | | | | | | | |
| 20 | Transmission Pull-Offs | 168 | | 12 | | 132 | | | 24 |
| 21 | Distribution - Meters | 13,688 | 1,710 | 2,302 | 73 | 119 | 1 | 9,471 | 12 |
| 22 | Distribution - Installation on Customer's Premises | 477 | 35 | 16 | 0 | 0 | | 426 | 0 |
| 23 | Distribution - Services | 14,358 | 1,044 | 503 | 22 | 29 | | 12,760 | 1 |
| 24 | Customer - Meter Reading | 15,961 | 1,088 | 555 | 7 | 5 | 1 | 14,304 | 0 |
| 25 | Customer - Collections, Service and Sales | 44,717 | 3,197 | 1,464 | 19 | 12 | 959 | 39,066 | 0 |
| 26 | Customer - Miscellaneous Expenses | 2,478 | 316 | 375 | 12 | 21 | 46 | 1,706 | 2 |
| 27 | Customer - Field Collection - Late Pay Charges | (5,819) | (357) | (70) | | (0) | (1) | (5,391) | |
| 28 | Customer - Initial Connection Charges | (127) | (8) | (2) | | (0) | (0) | (117) | |
| 29 | Customer - Connection of Existing Acct Charges | (1,909) | (191) | (35) | | (0) | (0) | (1,682) | |
| 30 | Customer - Reconnection Charges | (993) | (1) | | | | | (992) | |
| 31 | Customer - Returned Check Charges | (326) | (6) | (3) | | | | (317) | |
| 32 | Customer - Current Diversion Charges | (159) | (10) | (2) | | (0) | (0) | (147) | |
| 33 | Customer - Other Billings (Charges) | (378) | (27) | (12) | (0) | (0) | (8) | (330) | (0 |
| 34 | Subtotal Revenue Requirements | 82,137 | 6,791 | 5,103 | 133 | 317 | 997 | 68,756 | 40 |
| 35 | | | | | | | | | |
| 36 | Billing Units (Annual) | | | | | | | | |
| 37 | # of Bills for Metered Classes | 5,624,093 | 410,955 | 188,137 | 2,424 | 1,560 | | 5,020,981 | 36 |
| 38 | | | | | | | | | |

MFR E-6a - COST OF SERVICE STUDY - UNIT COSTS
2022 PRESENT RATES - EQUALIZED - DETAIL
(\$000 WHERE APPLICABLE)

| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) |
|-------------|--|--------------|------------|--------------|------------|-----------------|-------------|-----------------|-------------|
| Line No. | Methodologies: 12CP and 1/13th; w/o MDS | TOTAL RETAIL | G - GS | G - GSD/GSDT | G - LP/LPT | G - Major Accts | G - OS | G - Residential | G - SBS |
| 1 | KWH for Lighting Classes | 135,014,828 | | | | | 135,014,828 | | |
| 2 | Subtotal Billing Units (Annual) | 140,638,921 | 410,955 | 188,137 | 2,424 | 1,560 | 135,014,828 | 5,020,981 | 36 |
| 3 | | | | | | | | | |
| 4 | Unit Costs (\$/Unit) | | | | | | | | |
| 5 | Transmission Pull-Offs | | 0.000000 | 0.064307 | 0.000000 | 84.690801 | 0.000000 | 0.000000 | 664.366432 |
| 6 | Distribution - Meters | | 4.161567 | 12.235268 | 30.239555 | 76.264643 | 0.000005 | 1.886265 | 338.356498 |
| 7 | Distribution - Installation on Customer's Premises | | 0.084882 | 0.084876 | 0.084882 | 0.077668 | 0.000000 | 0.084882 | 0.028294 |
| 8 | Distribution - Services | | 2.541237 | 2.675907 | 8.929996 | 18.347065 | 0.000000 | 2.541237 | 24.390839 |
| 9 | Customer - Meter Reading | | 2.648148 | 2.951661 | 2.941834 | 2.995754 | 0.000007 | 2.848900 | 2.986183 |
| 10 | Customer - Collections, Service and Sales | | 7.780557 | 7.780557 | 7.780557 | 7.780557 | 0.007100 | 7.780557 | 7.780557 |
| 11 | Customer - Miscellaneous Expenses | | 0.768176 | 1.991675 | 5.022114 | 13.501081 | 0.000337 | 0.339834 | 62.633807 |
| 12 | Customer - Field Collection - Late Pay Charges | | (0.868787) | (0.370755) | 0.000000 | (0.113301) | (0.000005) | (1.073766) | 0.00000 |
| 13 | Customer - Initial Connection Charges | | (0.018905) | (0.008068) | 0.000000 | (0.002465) | (0.000000) | (0.023365) | 0.00000 |
| 14 | Customer - Connection of Existing Acct Charges | | (0.464405) | (0.187472) | 0.000000 | (0.062859) | (0.000003) | (0.335045) | 0.00000 |
| 15 | Customer - Reconnection Charges | | (0.003067) | 0.000000 | 0.000000 | 0.000000 | 0.000000 | (0.197609) | 0.00000 |
| 16 | Customer - Returned Check Charges | | (0.014530) | (0.018222) | 0.000000 | 0.000000 | 0.000000 | (0.063057) | 0.000000 |
| 17 | Customer - Current Diversion Charges | | (0.023697) | (0.010113) | 0.000000 | (0.003090) | (0.000000) | (0.029288) | 0.000000 |
| 18 | Customer - Other Billings (Charges) | | (0.065717) | (0.065717) | (0.065717) | (0.065717) | (0.000060) | (0.065717) | (0.065717 |
| 19 | Subtotal Unit Costs (\$/Unit) | | 16.525458 | 27.123906 | 54.933221 | 203.410136 | 0.007381 | 13.693828 | 1100.476894 |
| 20 | | | | | | | | | |
| 21 | <u>Lighting</u> | | | | | | | | |
| 22 | Revenue Requirements | | | | | | | | |
| 23 | Lighting - Street Lights & Traffic Signals | 10,025 | | | | | 10,025 | | |
| 24 | Subtotal Revenue Requirements | 10,025 | | | | | 10,025 | | |
| 25 | | | | | | | | | |
| 26 | Billing Units (Annual) | | | | | | | | |
| 27 | Fixtures | 257,406 | | | | | 257,406 | | |
| 28 | Subtotal Billing Units (Annual) | 257,406 | | | | | 257,406 | | |
| 29 | | | | | | | | | |
| 30 | Unit Costs (\$/Unit) | | | | | | | | |
| 31 | Lighting - Street Lights & Traffic Signals | | 0.000000 | 0.000000 | 0.000000 | 0.000000 | 38.944986 | 0.000000 | 0.000000 |
| 32 | Subtotal Unit Costs (\$/Unit) | | 0.000000 | 0.000000 | 0.000000 | 0.000000 | 38.944986 | 0.000000 | 0.00000 |
| 33 | | | | | | | | | |
| 34 | | | | | | | | | |
| | Note: Totals may not add due to rounding. | | | | | | | | |
| 36 | | | | | | | | | |
| 37 | | | | | | | | | |
| 38 | | | | | | | | | |

| FLORIDA PU | BLIC SERVICE COMMISSION | EXPLANATION: | For each cost of service study filed by the company, calculate the unit costs for | Type of Data Shown: |
|------------------------|-------------------------|----------------------------------|--|--|
| COMPANY: | GULF POWER COMPANY | | demand, energy and customer for each rate schedule at proposed rates, based on the revenue requirements from sales of electricity only, excluding other operating revenues. The demand unit costs must be separated into production, transmission and distribution. Unit costs under proposed rates must be calculated at the system rate of return. | X Projected Test Year Ended 12/31/22 _ Prior Year Ended _ / _ / _ Historical Test Year Ended _ / _ / |
| DOCKET NO: 20210015-EI | | | Unit costs under proposed rates must be calculated at the system rate of return. Unit costs must be provided separately for each existing rate class, except for the lighting classes. If the company is proposing to combine two or more classes, it must also provide unit costs for the classes combined. Customer unit costs for the lighting classes must include only customer-related costs, excluding costs for fixtures and poles. The lighting fixtures and poles must be shown on a separate line. | Witness: Tara B. DuBose |
| Line No. | | | | |
| 1 2 | | | | |
| 3 | | | | |
| 4 | | See attached schedules for the P | rojected Test Year Ended 12/31/22: | |
| 6 | | Attachment 1 - | Cost of Service Study - Unit Costs, Proposed Rates - Equalized - Summary | |
| 7 | | A # b + O | Control Comition Charles Unit Control Description of Description of Description | |
| 8 9 | | Attachment 2 - | Cost of Service Study - Unit Costs, Proposed Rates - Equalized - Detail | |
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Supporting Schedules: E-18 Recap Schedules: E-9, E-17

MFR E-6b - COST OF SERVICE STUDY - UNIT COSTS 2022 PROPOSED RATES - EQUALIZED - SUMMARY (\$000 WHERE APPLICABLE)

| Demand Revenue Requirements Total Revenue Requirements Billing Units (Annual) KW for Demand Classes 12,984,515 7,598,880 1,450,964 3,797,383 KWH for All Other Classes 5,854,996,035 10,005293 10,00529 | 443 557 242 417 137,287 326 |
|---|--------------------------------------|
| Revenue Requirements 763,775 30,566 148,192 36,231 71,874 19,912 45 | 242 417 137,287 326 |
| 3 Total Revenue Requirements 763,775 30,566 148,192 36,231 71,874 19,912 45 Demand Revenue Requirements S85,720 20,697 126,307 31,309 60,696 5,052 34 Billing Units (Annual) S85,720 316,992,881 S85,720 316,992,891 S85,720 316,992,891 S85,720 316,992,891 S85,720 316,99 | 242 417 137,287 326 |
| Demand Revenue Requirements S85,720 20,697 126,307 31,309 60,696 5,052 34 | 242 417 137,287 326 |
| Demand Revenue Requirements S85,720 20,697 126,307 31,309 60,696 5,052 34 | 137,287 326 |
| 7 Total Revenue Requirements 585,720 20,697 126,307 31,309 60,696 5,052 34 8 9 Billing Units (Annual) 10 KW for Demand Classes 12,984,515 7,598,880 1,450,964 3,797,383 135,014,828 5,402,98 12 13 Unit Costs (\$/Unit) 0.065293 16.621854 21.577749 15.983675 0.037417 0.06 15 15 16 Energy 17 Revenue Requirements 18 Total Revenue Requirements 69,617 2,046 16,059 4,768 10,768 870 3 19 19 10 19 1 | 137,287 326 |
| Billing Units (Annual) KW for Demand Classes 12,984,515 7,598,880 1,450,964 3,797,383 KWH for All Other Classes 5,854,996,035 316,992,881 135,014,828 5,402,985 Unit Costs (\$/Unit) Total Unit Costs (\$/Unit) 0.065293 16.621854 21.577749 15.983675 0.037417 0.065295 Energy Revenue Requirements Total Revenue Requirements 69,617 2,046 16,059 4,768 10,768 870 3.065295 Billing Units (Annual) KWH for All Rate Classes 10,843,036,589 316,992,881 2,491,564,197 751,947,319 1,730,285,933 135,014,828 5,402,98522 Unit Costs (\$/Unit) | 137,287 326 |
| 9 Billing Units (Annual) 10 KW for Demand Classes 12,984,515 7,598,880 1,450,964 3,797,383 11 KWH for All Other Classes 5,854,996,035 316,992,881 135,014,828 5,402,985 12 13 Unit Costs (\$/Unit) 14 Total Unit Costs (\$/Unit) 0.065293 16.621854 21.577749 15.983675 0.037417 0.0015 15 Energy 17 Revenue Requirements 18 Total Revenue Requirements 69,617 2,046 16,059 4,768 10,768 870 3 19 Billing Units (Annual) 21 KWH for All Rate Classes 10,843,036,589 316,992,881 2,491,564,197 751,947,319 1,730,285,933 135,014,828 5,402,985 22 Unit Costs (\$/Unit) | 326 |
| 10 KW for Demand Classes 12,984,515 7,598,880 1,450,964 3,797,383 11 KWH for All Other Classes 5,854,996,035 316,992,881 135,014,828 5,402,985 12 13 Unit Costs (\$/Unit) 14 Total Unit Costs (\$/Unit) 0.065293 16.621854 21.577749 15.983675 0.037417 0.065295 16 Energy 17 Revenue Requirements 18 Total Revenue Requirements 69,617 2,046 16,059 4,768 10,768 870 3 19 19 20 Billing Units (Annual) 21 KWH for All Rate Classes 10,843,036,589 316,992,881 2,491,564,197 751,947,319 1,730,285,933 135,014,828 5,402,986 22 22 Unit Costs (\$/Unit) | 326 |
| 11 KWH for All Other Classes 5,854,996,035 316,992,881 135,014,828 5,402,985 12 13 Unit Costs (\$/Unit) 14 Total Unit Costs (\$/Unit) 0.065293 16.621854 21.577749 15.983675 0.037417 0.061 15 | 326 |
| 12 13 | |
| 13 Unit Costs (\$/Unit) 14 Total Unit Costs (\$/Unit) 15 16 Energy 17 Revenue Requirements 18 Total Revenue Requirements 19 20 Billing Units (Annual) 21 KWH for All Rate Classes 10,843,036,589 316,992,881 2,491,564,197 751,947,319 1,730,285,933 135,014,828 5,402,98 | 450 0.040744 |
| 14 Total Unit Costs (\$/Unit) 0.065293 16.621854 21.577749 15.983675 0.037417 0.00155 16 Energy 17 Revenue Requirements 18 Total Revenue Requirements 69,617 2,046 16,059 4,768 10,768 870 3 19 20 Billing Units (Annual) 21 KWH for All Rate Classes 10,843,036,589 316,992,881 2,491,564,197 751,947,319 1,730,285,933 135,014,828 5,402,985 22 23 Unit Costs (\$/Unit) | 450 0.040744 |
| 15 16 Energy 17 Revenue Requirements 18 Total Revenue Requirements 69,617 2,046 16,059 4,768 10,768 870 3 19 20 Billing Units (Annual) 21 KWH for All Rate Classes 10,843,036,589 316,992,881 2,491,564,197 751,947,319 1,730,285,933 135,014,828 5,402,98 22 23 Unit Costs (\$/Unit) | |
| Total Revenue Requirements Figure | 158 3.040714 |
| Revenue Requirements Formal Revenue Revenu | |
| 18 Total Revenue Requirements 69,617 2,046 16,059 4,768 10,768 870 3 19 20 Billing Units (Annual) 21 KWH for All Rate Classes 10,843,036,589 316,992,881 2,491,564,197 751,947,319 1,730,285,933 135,014,828 5,402,98 22 23 Unit Costs (\$/Unit) | |
| 19 20 Billing Units (Annual) 21 KWH for All Rate Classes 10,843,036,589 316,992,881 2,491,564,197 751,947,319 1,730,285,933 135,014,828 5,402,98 22 23 Unit Costs (\$/Unit) | |
| 20 Billing Units (Annual) 21 KWH for All Rate Classes 10,843,036,589 316,992,881 2,491,564,197 751,947,319 1,730,285,933 135,014,828 5,402,98 22 23 Unit Costs (\$/Unit) | 019 87 |
| 21 KWH for All Rate Classes 10,843,036,589 316,992,881 2,491,564,197 751,947,319 1,730,285,933 135,014,828 5,402,98 22 23 Unit Costs (\$/Unit) | |
| 22 23 Unit Costs (\$/Unit) | 326 14,243,105 |
| 23 Unit Costs (\$/Unit) | 320 14,243,103 |
| | |
| | 481 0.006120 |
| 25 | 0.000120 |
| 26 <u>Customer</u> | |
| 27 Revenue Requirements | |
| · | 182 53 |
| 29 | |
| 30 Billing Units (Annual) | |
| 31 # of Bills for Metered Classes 5,624,093 410,955 188,137 2,424 1,560 5,02 | 981 36 |
| 32 KWH for Lighting Classes 135,014,828 135,014,828 | |
| 33 | |
| 34 Unit Costs (\$/Unit) | |
| 35 Total Unit Costs (\$/Unit) 19.034653 30.962427 63.766154 262.989254 0.008031 15.90 | 301 1465.815901 |

| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) |
|-------------|---|--------------|----------|--------------|------------|-----------------|-----------|-----------------|---------|
| Line No. | Methodologies: 12CP and 1/13th; w/o MDS | TOTAL RETAIL | G - GS | G - GSD/GSDT | G - LP/LPT | G - Major Accts | G - OS | G - Residential | G - SBS |
| 1 2 | Lighting | | | | | | | | |
| 3 | Revenue Requirements | | | | | | | | |
| 4 | Total Revenue Requirements | 12,906 | | | | | 12,906 | | |
| 5 | | | | | | | | | |
| 6 | Billing Units (Annual) | | | | | | | | |
| 7 | Fixtures | 257,406 | | | | | 257,406 | | |
| 8 | | | | | | | | | |
| 9 | Unit Costs (\$/Unit) | | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 50 400500 | 0.000000 | 0.00000 |
| 10 11 | Total Unit Costs (\$/Unit) | | 0.000000 | 0.000000 | 0.000000 | 0.000000 | 50.139502 | 0.000000 | 0.00000 |
| 12 | | | | | | | | | |
| | Note: Totals may not add due to rounding. | | | | | | | | |
| 14 | Note: Totals may not add due to founding. | | | | | | | | |
| 15 | | | | | | | | | |
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MFR E-6b - COST OF SERVICE STUDY - UNIT COSTS 2022 PROPOSED RATES - EQUALIZED - DETAIL (\$000 WHERE APPLICABLE)

| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) |
|-------------|--|---------------|-------------|--------------|------------|-----------------|-------------|-----------------|----------|
| Line No. | Methodologies: 12CP and 1/13th; w/o MDS | TOTAL RETAIL | G - GS | G - GSD/GSDT | G - LP/LPT | G - Major Accts | G - OS | G - Residential | G - SBS |
| 1 | <u>Demand</u> | | | | | - | | | |
| 2 | Revenue Requirements | | | | | | | | |
| 3 | Production - Steam | 132,852 | 4,626 | 28,596 | 7,334 | 16,579 | 907 | 74,680 | 132 |
| 4 | Production - Other Production | 141,683 | 4,935 | 30,511 | 7,825 | 17,694 | 968 | 79,611 | 140 |
| 5 | Production - Other Power Supply | 45 | 2 | 10 | 2 | 6 | 0 | 25 | 0 |
| 6 | Transmission | 133,824 | 4,662 | 28,824 | 7,392 | 16,718 | 914 | 75,181 | 132 |
| 7 | Distribution - Land & Land Rights | 799 | 29 | 178 | 45 | 51 | 11 | 486 | 0 |
| 8 | Distribution - Structures & Improvements | 4,294 | 154 | 954 | 240 | 277 | 58 | 2,611 | 0 |
| 9 | Distribution - Station Equipment | 33,309 | 1,196 | 7,402 | 1,865 | 2,145 | 449 | 20,249 | 3 |
| 10 | Distribution - Poles, Towers & Fixtures | 18,436 | 664 | 4,107 | 1,016 | 1,158 | 249 | 11,240 | 2 |
| 11 | Distribution - Overhead Conductors & Devices | 48,817 | 1,772 | 10,954 | 2,572 | 2,847 | 665 | 30,004 | 4 |
| 12 | Distribution - Underground Conduit | 1,559 | 56 | 348 | 86 | 98 | 21 | 950 | 0 |
| 13 | Distribution - Underground Conductors & Devices | 30,043 | 1,097 | 6,777 | 1,533 | 1,661 | 412 | 18,562 | 2 |
| 14 | Distribution - Primary Capacitors and Regulators | 15,998 | 575 | 3,556 | 896 | 1,031 | 216 | 9,724 | 2 |
| 15 | Distribution - Secondary Transformers | 24,058 | 931 | 4,091 | 501 | 432 | 183 | 17,919 | |
| 16 | Subtotal Revenue Requirements | 585,720 | 20,697 | 126,307 | 31,309 | 60,696 | 5,052 | 341,242 | 417 |
| 17 | | | | | | | | | |
| 18 | Billing Units (Annual) | | | | | | | | |
| 19 | KW for Demand Classes | 12,984,515 | | 7,598,880 | 1,450,964 | 3,797,383 | | | 137,287 |
| 20 | KWH for All Other Classes | 5,854,996,035 | 316,992,881 | | | | 135,014,828 | 5,402,988,326 | |
| 21 | Subtotal Billing Units (Annual) | 5,867,980,549 | 316,992,881 | 7,598,880 | 1,450,964 | 3,797,383 | 135,014,828 | 5,402,988,326 | 137,287 |
| 22 | | | | | | | | | |
| 23 | Unit Costs (\$/Unit) | | | | | | | | |
| 24 | Production - Steam | | 0.014594 | 3.763149 | 5.054359 | 4.365818 | 0.006717 | 0.013822 | 0.957877 |
| 25 | Production - Other Production | | 0.015568 | 4.015247 | 5.392731 | 4.659624 | 0.007167 | 0.014735 | 1.018937 |
| 26 | Production - Other Power Supply | | 0.000005 | 0.001276 | 0.001714 | 0.001480 | 0.000002 | 0.000005 | 0.000326 |
| 27 | Transmission | | 0.014706 | 3.793251 | 5.094491 | 4.402498 | 0.006770 | 0.013915 | 0.961484 |
| 28 | Distribution - Land & Land Rights | | 0.000091 | 0.023376 | 0.030851 | 0.013557 | 0.000080 | 0.000090 | 0.000600 |
| 29 | Distribution - Structures & Improvements | | 0.000486 | 0.125581 | 0.165738 | 0.072833 | 0.000429 | 0.000483 | 0.003221 |
| 30 | Distribution - Station Equipment | | 0.003773 | 0.974065 | 1.285538 | 0.564928 | 0.003326 | 0.003748 | 0.024982 |
| 31 | Distribution - Poles, Towers & Fixtures | | 0.002094 | 0.540491 | 0.700480 | 0.304910 | 0.001846 | 0.002080 | 0.013207 |
| 32 | Distribution - Overhead Conductors & Devices | | 0.005589 | 1.441503 | 1.772742 | 0.749678 | 0.004926 | 0.005553 | 0.030318 |
| 33 | Distribution - Underground Conduit | | 0.000177 | 0.045738 | 0.059208 | 0.025766 | 0.000156 | 0.000176 | 0.001111 |
| 34 | Distribution - Underground Conductors & Devices | | 0.003459 | 0.891844 | 1.056781 | 0.437317 | 0.003049 | 0.003436 | 0.016662 |
| 35 | Distribution - Primary Capacitors and Regulators | | 0.001813 | 0.467921 | 0.617537 | 0.271405 | 0.001597 | 0.001800 | 0.011989 |
| 36 | Distribution - Secondary Transformers | | 0.002937 | 0.538411 | 0.345578 | 0.113860 | 0.001353 | 0.003317 | 0.000000 |
| 37 | Subtotal Unit Costs (\$/Unit) | | 0.065293 | 16.621854 | 21.577749 | 15.983675 | 0.037417 | 0.063158 | 3.040714 |
| 38 | | | | | | | | | |

MFR E-6b - COST OF SERVICE STUDY - UNIT COSTS 2022 PROPOSED RATES - EQUALIZED - DETAIL (\$000 WHERE APPLICABLE)

| 1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) |
|------------|--|----------------|-------------|---------------|-------------|-----------------|-------------|-----------------|------------|
| ine lo. | Methodologies: 12CP and 1/13th; w/o MDS | TOTAL RETAIL | G - GS | G - GSD/GSDT | G - LP/LPT | G - Major Accts | G - OS | G - Residential | G - SBS |
| 1 | Energy | | | | | | | | |
| 2 | Revenue Requirements | | | | | | | | |
| 3 | Production - Steam | 73,160 | 2,149 | 16,845 | 5,001 | 11,289 | 913 | 36,871 | 92 |
| 4 | Production - Other Production | (3,399) | (100) | (780) | (232) | (522) | (42) | (1,719) | (4 |
| 5 | Customer - Uncollectible Accounts | (144) | (3) | (5) | (2) | | (1) | (133) | |
| 6 7 | Subtotal Revenue Requirements | 69,617 | 2,046 | 16,059 | 4,768 | 10,768 | 870 | 35,019 | 87 |
| 8 | Billing Units (Annual) | | | | | | | | |
| 9 | KWH for All Rate Classes | 10,843,036,589 | 316,992,881 | 2,491,564,197 | 751,947,319 | 1,730,285,933 | 135,014,828 | 5,402,988,326 | 14,243,105 |
| 10 | Subtotal Billing Units (Annual) | 10,843,036,589 | 316,992,881 | 2,491,564,197 | 751,947,319 | 1,730,285,933 | 135,014,828 | 5,402,988,326 | 14,243,105 |
| 11 | , , | | | | | | | | |
| 12 | Unit Costs (\$/Unit) | | | | | | | | |
| 13 | Production - Steam | | 0.006780 | 0.006761 | 0.006651 | 0.006525 | 0.006760 | 0.006824 | 0.006425 |
| 14 | Production - Other Production | | (0.000314) | (0.000313) | (0.000308) | (0.000302) | (0.000313) | (0.000318) | (0.000304 |
| 15 | Customer - Uncollectible Accounts | | (0.000011) | (0.000002) | (0.000002) | 0.000000 | (0.000007) | (0.000025) | 0.00000 |
| 16 | Subtotal Unit Costs (\$/Unit) | | 0.006455 | 0.006446 | 0.006341 | 0.006223 | 0.006440 | 0.006481 | 0.006120 |
| 17 | | | | | | | | | |
| 18 | Customer | | | | | | | | |
| 19 | Revenue Requirements | | | | | | | | |
| 20 | Transmission Pull-Offs | 248 | | 18 | | 195 | | | 35 |
| 21 | Distribution - Meters | 15,836 | 1,971 | 2,646 | 84 | 137 | 1 | 10,984 | 14 |
| 22 | Distribution - Installation on Customer's Premises | 531 | 39 | 18 | 0 | 0 | | 475 | 0 |
| 23 | Distribution - Services | 18,407 | 1,332 | 642 | 29 | 38 | | 16,364 | 1 |
| 24 | Customer - Meter Reading | 18,605 | 1,262 | 642 | 8 | 5 | 1 | 16,686 | 0 |
| 25 | Customer - Collections, Service and Sales | 49,177 | 3,497 | 1,596 | 21 | 13 | 1,045 | 43,005 | 0 |
| 26 | Customer - Miscellaneous Expenses | 2,586 | 328 | 388 | 13 | 22 | 47 | 1,785 | 2 |
| 27 | Customer - Field Collection - Late Pay Charges | (5,888) | (359) | (70) | | (0) | (1) | (5,458) | |
| 28 | Customer - Initial Connection Charges | (128) | (8) | (2) | | (0) | (0) | (119) | |
| 29 | Customer - Connection of Existing Acct Charges | (1,931) | (192) | (35) | | (0) | (0) | (1,703) | |
| 30 | Customer - Reconnection Charges | (1,006) | (1) | | | | | (1,004) | |
| 31 | Customer - Returned Check Charges | (330) | (6) | (3) | | | | (321) | |
| 32 | Customer - Current Diversion Charges | (161) | (10) | (2) | | (0) | (0) | (149) | |
| 33 | Customer - Other Billings (Charges) | (415) | (30) | (13) | (0) | (0) | (9) | (363) | (0 |
| 34 | Subtotal Revenue Requirements | 95,531 | 7,822 | 5,825 | 155 | 410 | 1,084 | 80,182 | 53 |
| 35 | | | | | | | | | |
| 36 | Billing Units (Annual) | | | | | | | | |
| 37 | # of Bills for Metered Classes | 5,624,093 | 410,955 | 188,137 | 2,424 | 1,560 | | 5,020,981 | 36 |

MFR E-6b - COST OF SERVICE STUDY - UNIT COSTS
2022 PROPOSED RATES - EQUALIZED - DETAIL
(\$000 WHERE APPLICABLE)

| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) |
|-------------|--|--------------|------------|--------------|------------|-----------------|-------------|-----------------|-------------|
| Line No. | Methodologies: 12CP and 1/13th; w/o MDS | TOTAL RETAIL | G - GS | G - GSD/GSDT | G - LP/LPT | G - Major Accts | G - OS | G - Residential | G - SBS |
| 1 | KWH for Lighting Classes | 135,014,828 | | | <u> </u> | | 135,014,828 | • | |
| 2 | Subtotal Billing Units (Annual) | 140,638,921 | 410,955 | 188,137 | 2,424 | 1,560 | 135,014,828 | 5,020,981 | 36 |
| 3 | | | | | | | | | |
| 4 | Unit Costs (\$/Unit) | | | | | | | | |
| 5 | Transmission Pull-Offs | | 0.000000 | 0.095039 | 0.000000 | 125.090203 | 0.000000 | 0.000000 | 970.127961 |
| 6 | Distribution - Meters | | 4.796011 | 14.064148 | 34.772245 | 87.562535 | 0.000006 | 2.187587 | 386.571644 |
| 7 | Distribution - Installation on Customer's Premises | | 0.093888 | 0.093633 | 0.093674 | 0.085573 | 0.000000 | 0.094505 | 0.031058 |
| 8 | Distribution - Services | | 3.240647 | 3.414910 | 11.874374 | 24.600431 | 0.000000 | 3.259176 | 32.580741 |
| 9 | Customer - Meter Reading | | 3.069866 | 3.412944 | 3.402800 | 3.459994 | 0.000008 | 3.323256 | 3.431046 |
| 10 | Customer - Collections, Service and Sales | | 8.508376 | 8.485638 | 8.488877 | 8.474646 | 0.007741 | 8.565018 | 8.446224 |
| 11 | Customer - Miscellaneous Expenses | | 0.798178 | 2.063723 | 5.205884 | 13.969285 | 0.000349 | 0.355588 | 64.698567 |
| 12 | Customer - Field Collection - Late Pay Charges | | (0.873187) | (0.371569) | 0.000000 | (0.113374) | (0.000005) | (1.087082) | 0.000000 |
| 13 | Customer - Initial Connection Charges | | (0.019000) | (0.008085) | 0.000000 | (0.002467) | (0.000000) | (0.023655) | 0.000000 |
| 14 | Customer - Connection of Existing Acct Charges | | (0.466757) | (0.187884) | 0.000000 | (0.062900) | (0.000003) | (0.339200) | 0.000000 |
| 15 | Customer - Reconnection Charges | | (0.003083) | 0.000000 | 0.000000 | 0.000000 | 0.000000 | (0.200060) | 0.000000 |
| 16 | Customer - Returned Check Charges | | (0.014603) | (0.018262) | 0.000000 | 0.000000 | 0.000000 | (0.063839) | 0.000000 |
| 17 | Customer - Current Diversion Charges | | (0.023817) | (0.010135) | 0.000000 | (0.003092) | (0.000000) | (0.029651) | 0.000000 |
| 18 | Customer - Other Billings (Charges) | | (0.071865) | (0.071672) | (0.071700) | (0.071580) | (0.000065) | (0.072343) | (0.071340 |
| 19 | Subtotal Unit Costs (\$/Unit) | | 19.034653 | 30.962427 | 63.766154 | 262.989254 | 0.008031 | 15.969301 | 1465.815901 |
| 20 | | | | | | | | | |
| 21 | <u>Lighting</u> | | | | | | | | |
| 22 | Revenue Requirements | | | | | | | | |
| 23 | Lighting - Street Lights & Traffic Signals | 12,906 | | | | | 12,906 | | |
| 24 | Subtotal Revenue Requirements | 12,906 | | | | | 12,906 | | |
| 25 | | | | | | | | | |
| 26 | Billing Units (Annual) | | | | | | | | |
| 27 | Fixtures | 257,406 | | | | | 257,406 | | |
| 28 | Subtotal Billing Units (Annual) | 257,406 | | | | | 257,406 | | |
| 29 | | | | | | | | | |
| 30 | Unit Costs (\$/Unit) | | | | | | | | |
| 31 | Lighting - Street Lights & Traffic Signals | | 0.000000 | 0.000000 | 0.000000 | 0.000000 | 50.139502 | 0.000000 | 0.000000 |
| 32 | Subtotal Unit Costs (\$/Unit) | | 0.000000 | 0.000000 | 0.000000 | 0.000000 | 50.139502 | 0.000000 | 0.000000 |
| 33 | | | | | | | | | |
| 34 | | | | | | | | | |
| | Note: Totals may not add due to rounding. | | | | | | | | |
| 36 | | | | | | | | | |
| 37 | | | | | | | | | |
| 38 | | | | | | | | | |

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: GULF POWER COMPANY

DOCKET NO.: 20210015-EI

Line

EXPLANATION: Provide the calculation of the current cost of providing the services listed in Schedule E-13b. At a minimum, the schedule must include an estimate of all labor, transportation, customer accounting and overhead costs incurred in providing the service, and a short narrative describing the tasks performed.

| Type of Data Shown: |
|--|
| X_ Projected Test Year Ended 12/31/22 |
| Prior Year Ended// |
| Historical Test Year Ended// |
| Witness: Christopher Chapel, Michael Spoor |
| Tiffany C. Cohen |

Initial Connect/Disconnect Service Charge

| No. | (1) | (2) | (3) | (4) | (5) |
|--|--|----------------|------------|---------|--|
| 1 2 | | | Costs | | |
| 3 4 | Task | Connect | Disconnect | Total | Cost Description |
| 5 6 7 | A Field Service Crew sets the meter at the customer's premise. | \$2.80 | \$0.00 | \$2.80 | The cost represents the revenue requirements for the activities performed by the Field Service Crew which is capitalized for the installation of the meter. |
| 8 9 10 11 12 | Requests for service are received and processed. | \$12.35 | \$0.50 | \$12.85 | This cost represents labor and benefits, communication equipment, office expenses, incidentals, materials, Information Technology (IT) services and overheads. |
| 13 14 15 16 | Service is manually connected in instances where the meter was installed and power was not left available. A subsequent disconnect is performed manually or remotely to close service. | \$0.52 | \$2.59 | \$3.11 | This cost represents labor and benefits, communication equipment, office expenses, incidentals, materials, IT services and overheads. |
| 17 18 19 20 | The Customer Accounting Representative completes service connect/disconnect exception order in the customer information system. | \$1.14 | \$0.36 | \$1.50 | This cost represents labor and benefits, communication equipment, office expenses, incidentals, materials, IT services and overheads. |
| 21 22 23 24 25 26 27 28 | Total Note: Totals may not add due to rounding. | <u>\$16.80</u> | \$3.46 | \$20.26 | |
| 29 30 31 32 33 34 | | | | | |

Supporting Schedules: Recap Schedules: E-13b

| FLORIDA | A PUBLIC SERVICE COMMISSION EXPLANATION: | | ride the calculation of the current cost of providing the services d in Schedule E-13b. At a minimum, the schedule must include _X_ Projected Test Year | | | | | |
|-------------|---|--|---|---|--|--|--|--|
| COMPA | NY: GULF POWER COMPANY | an estimate of all labor, trans | | | Prior Year Ended// | | | |
| DOCKET | NO.: 20210015-EI | costs incurred in providing the the tasks performed. | e service, and a short | Historical Test Year Ended// Witness: Christopher Chapel, Michael Spoor, Tiffany C. Cohen | | | | |
| Lina | | Existing Conr | nect/Disconnect Ser | vice Charge | | | | |
| Line No. | (1) | (2) | (3) | (4) | (5) | | | |
| 1 2 3 | | | Costs | | | | | |
| 4 | Task | Connect | Disconnect | Total | Cost Description | | | |
| 5 | Requests for service are received and processed. | \$12.35 | \$0.50 | \$12.85 | This cost represents labor and benefits, communication | | | |
| 6 | · | | | | equipment, office expenses, incidentals, materials, | | | |
| 7 | | | | | Information Technology (IT) services and overheads. | | | |
| 8 | | * 0.04 | 40.00 | 45.00 | - | | | |
| 9 | Service is connected remotely or manually to establish | \$2.34 | \$2.66 | \$5.00 | This cost represents labor and benefits, communication | | | |
| 10 11 | service. A subsequent disconnect is performed to close service. | | | | equipment, office expenses, incidentals, materials, IT services and overheads. | | | |
| 12 | to close service. | | | | services and overneads. | | | |
| 13 | | | | | | | | |
| 14 | The Customer Accounting Representative completes | \$1.14 | \$0.36 | \$1.50 | This cost represents labor and benefits, communication | | | |
| 15 | service connect/disconnect exception order in the | | | | equipment, office expenses, incidentals, materials, IT | | | |
| 16 | customer information system. | | | | services and overheads. | | | |
| 17 | | | | | | | | |
| 18 | Total | <u>\$15.83</u> | \$3.52 | \$19.35 | | | | |
| 19 | | | | | | | | |
| 20 | | | | | | | | |
| 21 | | | | | | | | |
| 22 23 | | | | | | | | |
| 24 | Note: Totals may not add due to rounding. | | | | | | | |
| 25 | Note: Totale may not add add to realiding. | | | | | | | |
| 26 | | | | | | | | |
| 27 | | | | | | | | |
| 28 | | | | | | | | |
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| 30 | | | | | | | | |
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| 32 | | | | | | | | |
| 33 34 | | | | | | | | |
| J4 | | | | | | | | |

| | PUBLIC SERVICE COMMISSION EXPLANATION: Y: GULF POWER COMPANY | Provide the calculation of the current cost of providing the services listed in Schedule E-13b. At a minimum, the schedule must include an estimate of all labor, transportation, customer accounting and overhead | Type of Data Shown:X_ Projected Test Year Ended 12/31/22 Prior Year Ended// |
|--|---|--|--|
| DOCKET | NO.: 20210015-EI | costs incurred in providing the service, and a short narrative describing the tasks performed. | Historical Test Year Ended// Witness: Christopher Chapel, Michael Spoor, Tiffany C. Cohen |
| Line No. | 40 | Premise Visit Service Charge | (0) |
| | (1) | (2) | (3) |
| 1 2 3 | | Costs | |
| 4 5 6 7 8 | Task Back office activities performed related to notifying the cus of account delinquency such as telephone collections and final notices. | tomer \$2.20 | Cost Description This cost represents labor and benefits, communication equipment, office expenses, incidentals, materials, Information Technology (IT) services and overheads. |
| 9 10 11 12 13 | A Field Representative is assigned to a customer's accour premise visit. The representative will attempt to interact will and receives a payment in the field or leaves a notice, comorder at the customer's premise. | th the customer | This cost represents labor and benefits, communication, equipment, office expenses, incidentals, materials, vehicle expense, IT services and overheads. |
| 15 16 17 18 19 20 21 22 23 | Total | <u>\$30.50</u> | |
| 24 25 26 27 28 29 30 31 32 33 34 | Note: Totals may not add due to rounding. | | |

Supporting Schedules: E13b

FLORIDA PUBLIC SERVICE COMMISSION EXPLANATION: Provide the calculation of the current cost of providing the services Type of Data Shown: listed in Schedule E-13b. At a minimum, the schedule must include __X_ Projected Test Year Ended 12/31/22 ____ Prior Year Ended / / COMPANY: GULF POWER COMPANY an estimate of all labor, transportation, customer accounting and overhead costs incurred in providing the service, and a short narrative describing Historical Test Year Ended / Witness: Christopher Chapel, Michael Spoor, DOCKET NO.: 20210015-EI the tasks performed. Tiffany C. Cohen **Reconnect for Non-Payment Service Charge** Line (1) (5) No. (4) 2 Costs 3 Task **Cost Description** 4 Disconnect Reconnect Total Back office activities performed related to notifying the customer This cost represents labor and benefits, communication \$2.20 \$0.00 \$2.20 of account delinquency such as telephone collections and equipment, office expenses, incidentals, materials, 6 final notices. Information Technology (IT) services and overheads. 8 9 The Customer Service Representative receives an inquiry \$5.79 \$1.14 \$6.92 This cost represents labor and benefits, communication 10 related to the disconnection process and/or a separate equipment, office expenses, incidentals, materials, IT 11 inquiry related to the reconnection process. services and overheads. 12 13 Service is disconnected for non-payment either manually \$10.72 \$19.56 This cost represents labor and benefits, communication. 14 \$8.84 or remotely and subsequently reconnected after payment equipment, office expenses, incidentals, materials, vehicle 15 16 has been received. expense, IT services and overheads. 17 18 19 Total \$18.71 \$9.98 \$28.69 20 21 22 23 24 25 26 27 Note: Totals may not add due to rounding. 28

Line

COMPANY: GULF POWER COMPANY

DOCKET NO.: 20210015-EI

FLORIDA PUBLIC SERVICE COMMISSION EXPLANATION: Provide the calculation of the current cost of providing the services listed in Schedule E-13b. At a minimum, the schedule must include an estimate of all labor, transportation, customer accounting and overhead costs incurred in providing the service, and a short narrative describing the tasks performed.

| Type of Data Shown: |
|---|
| X_ Projected Test Year Ended 12/31/22 |
| Prior Year Ended// |
| Historical Test Year Ended// |
| Witness: Christopher Chapel, Michael Spoor, |
| Tiffany C. Cohen |

Temporary Service - Overhead Charge

| No. | (1) | (2) | (3) |
|----------|---|-----------------|--|
| | | | |
| 1 | | | |
| 2 | | Costs | |
| 3 | | | |
| 4 | Task | Total | Cost Description |
| 5 | Install Temporary Service: | | Installation costs include: |
| 6 | The Gulf Power representative receives a customer request. | \$142.04 | Service Crew labor, support activities, e.g., engineering, |
| 7 | An engineer visits the site and determines overhead service | | supervision, Information Technology, and other overheads. |
| 8 | is required. A service crew travels to the site and connects | | |
| 9 | the service. | \$170.69 | Material cost. |
| 10 | | | |
| 11 | | \$12.10 | Vehicle/transportation cost. |
| 12 | | | |
| 13 | | | |
| 14 | Remove Temporary Service: | | Removal costs include: |
| 15 | The Gulf Power representative receives a customer request. | \$71.56 | Service Crew labor, support activities, e.g., engineering, |
| 16 | A service crew travels to the site and disconnects the service. | | supervision, Information Technology, and other overheads. |
| 17 | | | |
| 18 | | \$6.09 | Vehicle/transportation cost. |
| 19 | | | |
| 20 | Total | <u>\$402.48</u> | |
| 21 | | | |
| 22 | | | |
| 23 | | | |
| 24 | | | |
| 25 | Note: Totals may not add due to rounding. | | |
| 26 | | | |
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| 30 | | | |
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| 33 34 | | | |
| 34 | | | |

Supporting Schedules:

Recap Schedules: E-13b

24 25 26

Note: Totals may not add due to rounding.

FLORIDA PUBLIC SERVICE COMMISSION EXPLANATION: Provide the calculation of the current cost of providing the services Type of Data Shown: __X_ Projected Test Year Ended 12/31/22 listed in Schedule E-13b. At a minimum, the schedule must include ____ Prior Year Ended ___/__/ COMPANY: GULF POWER COMPANY an estimate of all labor, transportation, customer accounting and overhead Historical Test Year Ended / / costs incurred in providing the service, and a short narrative describing DOCKET NO.: 20210015-EI the tasks performed. Witness: Christopher Chapel, Michael Spoor, Tiffany C. Cohen **Temporary Service - Underground Charge** Line (1) (2) (3) No. 1 2 Costs 3 Task Total **Cost Description** Install Temporary Service: 5 Installation costs include: 6 The Gulf Power representative receives a customer request. \$60.36 Service Crew labor, support activities, e.g., engineering, An engineer visits the site and determines underground supervision, Information Technology, and other overheads. 8 service is required. A service crew travels to the site and connects the service. Vehicle/transportation cost. \$5.14 9 10 11 \$111.68 Material cost. 12 13 Removal costs include: 14 Remove Temporary Service: 15 The Gulf Power representative receives a customer request. \$60.36 Service Crew labor, support activities, e.g., engineering, 16 A service crew travels to the site and disconnects the service. supervision, Information Technology, and other overheads. 17 18 \$5.14 Vehicle/transportation cost. 19 20 Total \$242.70 21 22 23

Supporting Schedules: Recap Schedules: E-13b

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide the calculation of the current cost of providing the services
listed in Schedule E-13b. At a minimum, the schedule must include

COMPANY: GULF POWER COMPANY

an estimate of all labor, transportation, customer accounting and overhead costs incurred in providing the service, and a short narrative describing

DOCKET NO.: 20210015-EI

DOCKET NO.: 20210015-EI

Witness:

| Type of Data Shown: |
|---|
| X_ Projected Test Year Ended 12/31/22 |
| Prior Year Ended// |
| Historical Test Year Ended// |
| Witness: Christopher Chapel, Michael Spoor, |
| Tiffany C. Cohen |
| |

| Line No. | (1) | Returned Payment Charge |
|-------------|--------------------|---|
| | , , | |
| 1 | | |
| 2 | | |
| 3 | Gulf Power propo | ses to maintain the following return payment charge in accordance with section 68.065, Florida Statutes: |
| 4 | | |
| 5 | \$25.00 when Retu | urned Payment is less than or equal to \$50 |
| 6 | \$30.00 when Retu | urned Payment is more than \$50 but less than or equal to \$300 |
| 7 | Culf Dawar is man | nasing to arroad the until many many charge for atwest we for until mad no many to be accessed from the access of \$200 in account and with access of \$200 in account and with access of \$200 in account and with access of \$200 in account and the section \$20 |
| 8 | defined below: | posing to amend the return payment charge fee structure for returned payments in excess of \$300 in accordance with section 68.065, Florida Statutes as |
| 9 | defined below. | |
| 10 11 | \$40.00 when Peti | urned Payment is more than \$300 but less than or equal to \$800 |
| 12 | | lue when the Returned Payment is greater than \$800 |
| 13 | 570 OF THE TACE VA | ide wien die Neturieu Faynient is greater than \$000 |
| 14 | | |
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| 34 | | |

Supporting Schedules: Recap Schedules: E-13b

Gulf Power is proposing to add a late payment charge fee structure of the greater of \$5.00 or 1.5% applied to any past due unpaid balance. 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30 31 32 33 34

Supporting Schedules: Recap Schedules: E-13b

2

32 33 34

FLORIDA PUBLIC SERVICE COMMISSION EXPLANATION: Provide the calculation of the current cost of providing the services Type of Data Shown: listed in Schedule E-13b. At a minimum, the schedule must include X Projected Test Year Ended 12/31/22 COMPANY: GULF POWER COMPANY an estimate of all labor, transportation, customer accounting and overhead Prior Year Ended / / Historical Test Year Ended costs incurred in providing the service, and a short narrative describing Witness: Christopher Chapel, Michael Spoor, DOCKET NO.: 20210015-EI the tasks performed. Tiffany C. Cohen (1) Line **Unauthorized Use of Energy** No. 1 2 The charges for Unauthorized Use of Energy assessed to the customer reflect, as applicable, the actual time spent and materials used in the investigation 3 and any other expenses of the investigation, the correction or elimination of the condition, and the time spent rebilling the unauthorized or fraudulent energy use. 4 5 The total investigative charges are billed to the customer. Current diversion investigation costs vary since no two investigations are the same. 6 8 In addition, Gulf Power is proposing an incremental meter tampering penalty in the amount of \$500 per occurrence to be assessed to Residential and non-demand Commercia 9 customers; an incremental meter tampering penalty of \$2,500 per occurrence is proposed for all other Commercial customers. 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30 31

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: GULF POWER COMPANY

DOCKET NO.: 20210015-EI

EXPLANATION: Provide a schedule which shows the company-proposed increase in revenue by rate schedule and the present and company-proposed class rates of return under the proposed cost of service study. Provide justification for every class not left at the system rate of return. If the increase from service charges by rate class does not equal that shown on Schedule E-13b or if the increase from sales of electricity does not equal that shown on Schedule E-13a, provide an explanation.

| Type of Data Shown: |
|---------------------------------------|
| X Projected Test Year Ended: 12/31/22 |
| Prior Year Ended:/_/_ |
| Historical Test Year Ended:/_/_ |

Witness: Tiffany C. Cohen

(\$000 WHERE APPLICABLE)

| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) |
|-------------|-----------------|-------------|---------------|---------------------------------------|-------------------------------------|--|---------------------------|----------------|-------------------------|------------------------------|---|--|
| Line No. | Rate Class | Present ROR | Present Index | Present Class Operating Revenue | Increase from Service Charges | Increase from Sales of Electricity | Increase from Unbilled | Total Increase | Company Proposed ROR | Company Proposed Index | % Increase With Adjustment Clauses | % Increase Without Adjustment Clauses |
| 1 | G - RESIDENTIAL | 3.71% | 108% | 383,759 | | 95,503 | (26) | 95,477 | 6.46% | 100% | 12.5% | 24.9% |
| 2 | G - GS | 4.83% | 141% | 27,984 | | 4,116 | (2) | 4,114 | 6.67% | 104% | 8.1% | 14.7% |
| 3 | G - GSD/GSDT | 3.18% | 93% | 114,215 | | 37,917 | (12) | 37,905 | 6.35% | 99% | 13.6% | 33.2% |
| 4 | G - LP/LPT | 2.88% | 84% | 27,124 | | 10,043 | (4) | 10,039 | 6.30% | 98% | 13.5% | 37.0% |
| 5 | G - MAJOR ACCTS | 0.90% | 26% | 44,554 | | 29,150 | (8) | 29,142 | 5.91% | 92% | 19.1% | 65.4% |
| 6 | G - SBS | 49.06% | 1,429% | 2,094 | | 6 | (0) | 6 | 49.19% | 765% | 0.3% | 0.3% |
| 7 | G - OS | 6.47% | 189% | 19,592 | | 750 | (1) | 749 | 6.99% | 109% | 2.7% | 3.8% |
| 8 | TOTAL RETAIL | 3.43% | 100% | 619,322 | | 177,485 | (53) | 177,432 | 6.43% | 100% | 13.1% | 28.6% |
| 9 | | | | | | | ` , | | | | | |
| 10 | | | | | | | | | | 1.5 X | 19.7% | |
| 11 | | | | | | | | | | Max | 19.1% | |
| 12 | | | | | | | | | | | | |

26 27

28 Rate classes left below the system rate of return are due to application of FPSC practice of limiting rate class increases to 1.5 times the system average increase.

29 The percent increase in column 11 is based on 2022 forecast revenue with adjustment clauses.

30 31 32

TOTAL MAY NOT ADD DUE TO ROUNDING.

33 34 35

Supporting Schedules: E-1, E-5 Recap Schedules: FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: GULF POWER COMPANY

DOCKET NO: 20210015-EI

EXPLANATION:

Provide the load data below by rate schedule. Any other load data used to develop demand allocation factors for cost of service studies submitted must also be provided. The average number of customers and annual MWH should be in agreement with the company's forecast in Schedule E-15.

Type of Data Shown:

X Projected Test Year Ended 12/31/22
Prior Year Ended __/_/_

_ Historical Test Year Ended __/_/_

Witness: Tara B. Dubose, Jun K. Park Tiffany C. Cohen

| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) |
|-------------|-----------------|------------------------------|--------------------------------|--------------------------------|-----------------------------|---------------|---------------------------------------|----------------------------|-----------------------------|------------------------------------|--|-----------------------------|
| Line No. | Rate Class | Annual Billed Sales (MWH) | Annual Unbilled Sales (MWH) | Total Delivered Sales (MWH) | Output to Line (MWH) (1)(5) | GNCP (MW) (5) | GNCP Summer (MW) ⁽²⁾⁽⁵⁾ | GNCP Winter (MW) (3)(5) | Average 12CP (MW) (4)(5) | Average Demand (MW) ⁽⁵⁾ | 12CP & 1/13 Weighted Avg. Demand (MW) ⁽⁵⁾ | Average No. of Customers |
| 1 | RETAIL | | | | | | | | | | | |
| 2 | G - GS | 316,993 | (94) | 316,899 | 336,125 | 89 | 89 | 85 | 70 | 38 | 65 | 34,246 |
| 3 | G - GSD/GSDT | 2,491,564 | (740) | 2,490,824 | 2,641,451 | 552 | 552 | 439 | 435 | 302 | 402 | 15,678 |
| 4 | G - LP/LPT | 751,947 | (223) | 751,724 | 783,947 | 139 | 139 | 110 | 112 | 89 | 103 | 202 |
| 5 | G - Major Accts | 1,730,286 | (514) | 1,729,772 | 1,772,474 | 326 | 326 | 296 | 252 | 202 | 233 | 130 |
| 6 | G - OS (ALL) | 135,015 | (40) | 134,975 | 143,164 | 34 | 34 | 29 | 14 | 16 | 13 | 10,267 |
| 7 | G - Residential | 5,402,988 | (1,605) | 5,401,383 | 5,729,082 | 1,500 | 1,417 | 1,500 | 1,126 | 654 | 1,040 | 418,415 |
| 8 | G - SBS | 14,243 | (4) | 14,239 | 14,423 | 56 | 40 | 56 | 2 | 2 | 2 | 3 |
| 9 | TOTAL RETAIL | 10,843,037 | (3,221) | 10,839,816 | 11,420,664 | 2,696 | 2,598 | 2,515 | 2,011 | 1,304 | 1,857 | 478,941 |
| 10 | | | | | | | | | | | | |
| 11 | WHOLESALE | | | | | | | | | | | |
| 12 | WHOLESALE | 286,581 | (1) | 286,580 | 289,932 | 63 | 60 | 63 | 53 | 33 | 49 | 2 |
| 13 14 | TOTAL WHOLESALE | 286,581 | (1) | 286,580 | 289,932 | 63 | 60 | 63 | 53 | 33 | 49 | 2 |
| | TOTAL | 11 129 617 | (3.221) | 11 126 396 | 11 710 596 | 2 759 | 2 658 | 2 578 | 2 064 | 1.337 | 1 905 | 478 943 |

^{18 (1)} MWH Sales adjusted for Energy Losses. The total system excludes company use and the effect of wheeling transactions. The total system amount shown when adjusted for these items

16 17

Supporting Schedules: E-11

Recap Schedules: E-15

¹⁹ equals the forecasted net energy for load (NEL) reported on MFR F-8, Assumptions.

^{20 (2)} Maximum demand for each rate class during the months of April through October.

^{21 (3)} Maximum demand for each rate class during the months of January through March and November through December.

^{22 (4)} Excludes company use. May include rounding differences caused by the use of historical load research statistics to forecast coincident peak and demand losses by rate class.

^{23 (5)} At Generation.

| LORIDA PUB | BLIC SERVICE COMMISSION | EXPLANATION: | Derive each allocation factor used in the cost of service studies. Provide supporting data and any work papers used in deriving the allocation factors | Type of Data Shown: X Projected Test Year Ended 12/31/22 |
|------------|-------------------------|----------------------------------|--|---|
| OMPANY: | GULF POWER COMPANY | | and a brief narrative description of the development of each allocation factor. | Prior Year Ended _/_/_ Historical Test Year Ended _/_/_ |
| OCKET NO.: | 20210015-EI | | | Witness: Tara B. DuBose |
| Line | | | | |
| No. | | | | |
| 1 2 | | | | |
| 3 | | | | |
| 4 | | See attached schedules for the P | rojected Test Year Ended 12/31/22: | |
| 5 | | A.I | | |
| 6 7 | | Attachment 1 - | Explanation of Cost Allocation Factors & Cost Allocation Methodologies | |
| 8 | | Attachment 2 - | Separation Study - External Factor Detail Reports | |
| 9 | | | | |
| 10 | | Attachment 3 - | Separation Study - Internal Factor Detail Reports | |
| 11 | | | | |
| 12 13 | | Attachment 4 - | Retail Cost of Service Study - Compound Allocator Detail Report | |
| 14 | | Attachment 5 - | Retail Cost of Service Study - Internal Factor Detail Reports | |
| 15 | | | · · · · · · · · · · · · · · · · · · · | |
| 16 | | Attachment 6 - | Allocation Factor Summary Reports | |
| 17 | | | | |
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Supporting Schedules: E-18 Recap Schedules: E-9, E-17

Explanation of Cost Allocation Factors Used in the 2022 and 2023 Cost of Service Studies

| NAME | DESCRIPTION | EXPLANATION |
|------------|---|---|
| EXTERNAL F | ACTORS | |
| E101 | TRANSMISSION: 12CP Demand | The total class contribution to the average of the 12 monthly Coincident Peak (12CP) demands, adjusted for losses. |
| E102 | NON-STRATIFIED PRODUCTION: 12CP Demand | The total class contribution to the average of the 12 monthly Coincident Peak (12CP) demands, adjusted for losses, excluding all stratified contracts. E102 is used for Jurisdictional Separation Study purposes only. |
| E103INT | INTERMEDIATE STRATA PRODUCTION (CONTRACT ADJUSTED): 12CP Demand | The total class contribution to the average of the 12 monthly Coincident Peak (12CP) demands, adjusted for losses and cost responsibility of the intermediate stratified contracts, excluding peaking strata contracts. E103 is used for Jurisdictional Separation Study purposes only. |
| E103PK | PEAKING STRATA PRODUCTION (CONTRACT ADJUSTED): 12CP Demand | The total class contribution to the average of the 12 monthly Coincident Peak (12CP) demands, adjusted for losses and cost responsibility of the peaking stratified contracts, excluding intermediate strata contracts. E103 is used for Jurisdictional Separation Study purposes only. |
| E104 | DISTRIBUTION: Group Non- Coincident Peak (GNCP) Demand | The single Group Non-Coincident Peak (GNCP) demand, adjusted for losses, for loads at primary and secondary voltage levels. |
| E105 | DISTRIBUTION: Secondary Group Non-Coincident Peak (GNCP) Demand | The single Group Non-Coincident Peak (GNCP) demand, adjusted for losses, for loads at secondary voltage level only. |
| E106 | DEMAND FOR RETAIL ONLY: 12CP Demand | The total class contribution to the average of the 12 monthly Coincident Peak (12CP) demands, adjusted for losses, excluding wholesale rate classes. |
| E107 | PRODUCTION: 12CP Demand | The total class contribution to the average of the 12 monthly Coincident Peak (12CP) demands, adjusted for losses. |
| E109 | SECONDARY DISTRIBUTION: Customer Non-Coincident Peak (NCP) Demand | The single customer Non-Coincident Peak (NCP) demand, adjusted for losses, for loads at secondary voltage level only. Retail rate classes only. |
| E201 | TOTAL SALES: Total Annual Energy | The total 12-month MWH Sales, adjusted for losses. |
| E202 | NON-STRATIFIED SALES: Total Annual Energy | The total 12-month MWH Sales, adjusted for losses, excluding all stratified contracts. E202 is used for Jurisdictional Separation Study purposes only. |

| NAME | DESCRIPTION | PAGE 2 OF 16 EXPLANATION |
|------------|---|--|
| EXTERNAL I | FACTORS | |
| E203INT | INTERMEDIATE STRATA SALES (CONTRACT ADJUSTED): Total Annual Energy | The total 12-month MWH Sales, adjusted for losses, excluding peaking strata contracts. E203 is used for Jurisdictional Separation Study purposes only. |
| E203PK | PEAKING STRATA SLAES (CONTRACT ADJUSTED): Total Annual Energy | The total 12-month MWH Sales, adjusted for losses, excluding intermediate strata contracts. E203 is used for Jurisdictional Separation Study purposes only. |
| E205 | NET UNCOLLECTIBLE EXPENSE | The total 12-month uncollectible expense. |
| E206 | RETAIL SALES ONLY (AT METER): Total Annual Energy | The total 12-month MWH Sales for retail rate classes, adjusted for losses. |
| E301 | TRANSMISSION CUSTOMER PULL- OFFS: Average Number of Retail Customers | The average number of retail transmission voltage level customers multiplied by the average cost per transmission pull-off for each retail rate class. Engineering estimates are used to determine the average transmission level pull-off cost. |
| E302 | PRIMARY CUSTOMER PULL-OFFS: Average Number of Retail Customers | The average number of retail primary voltage level customers multiplied by the average primary pull-off cost for each retail rate class. Engineering estimates are used to determine the average primary level pull-off cost. |
| E303 | SECONDARY CUSTOMERS: Average No. of Retail Customers (Excl. Non- Metered OL and SL) | The average number of secondary voltage level customers for retail rate classes only, excluding all non-metered lighting services. |
| E309 | DISTRIBUTION CUSTOMERS: Average No. of Retail Customers (Excl. Non-Metered SL) | The average number of primary and secondary voltage customers for retail classes only, excluding non-metered street lights and traffic signals. |
| E310 | DISTRIBUTION CUSTOMERS: Weighted Avg. No. Retail Customers (Excl. Non-Metered SL) | The weighted average number of primary and secondary voltage level customers for the retail rate classes, excluding street lights and traffic signals. |
| E311 | LATE PAYMENT CHARGES: Miscellaneous Service Revenues | Late payment charges by retail rate class. |
| E312 | INITIAL CONNECTION CHARGES: Miscellaneous Service Revenues | Initial collection charges by retail rate class. |
| E313 | RECONNECTION AFTER NON- PAYMENT: Miscellaneous Service Revenues | Reconnection charges by retail rate class. |
| E314 | CONNECTION OF EXISTING ACCOUNTS: Miscellaneous Service Revenues | Connection charges by retail rate class. |
| E315 | RETURNED CHECK CHARGES: Miscellaneous Service Revenues | Returned check charges by retail rate class. |
| E316 | CURRENT DIVERSION CHARGES: Miscellaneous Service Revenues | Current diversion charges by retail rate class. |

| NAME | DESCRIPTION | EXPLANATION |
|------------|---|--|
| EXTERNAL F | ACTORS | |
| E320 | METER AND MATERIALS COSTS: Average No. of Customers | The average number of retail customers per rate class multiplied by the meter cost weight. Note: The cost weight is calculated by dividing the average meter material cost for the rate class by the average meter material cost for the residential rate class. The non-metered lighting classes are assumed to have a customer weight equal to residential (which is equal to one). |
| E325 | METER COSTS: Number of Meters (Metered Classes Only) | The average number of meters per rate class multiplied by the average meter unit cost per rate class, excluding all non-metered lighting services. |
| E330 | METER READING EXPENSES (Metered Classes Only) | Meter reading expenses by rate class. |
| E355 | METER, MATERIALS AND OVERHEAD COSTS: Average No. of Customers | The average number of customers per rate class multiplied by the meter cost weight. The meter cost weight is calculated by dividing the average total of the meter, material and overhead costs, excluding installation (labor), for the rate class by the average total of the meter and material costs. The non-metered lighting classes are assumed to have a customer weight equal to residential (which is equal to one). All classes including OL-1 use average customers. |
| E356 | AVERAGE NO. OF CUSTOMERS: Average No. of Retail Customers | The average number of customers for retail rate classes only. |
| E401 | BASE REVENUES: Retail Base Revenues | The revenues from sale of electricity and other base revenue-related for the retail rate classes excluding revenues from clauses. |
| E508 | STREET LIGHTS AND TRAFFIC SIGNALS: Number of Fixtures | The number of lighting fixtures for the non-metered Street Lighting (SL-1) and Traffic Signal (SL-2) classes. |
| E509 | OUTDOOR LIGHTING: Number of Fixtures | 100% assignment to Outdoor Lighting. |

| NAME | DESCRIPTION | EXPLANATION |
|------------|---|---|
| INTERNAL F | ACTORS | |
| 1300 | Intangible Plant in Service | The aggregated result of internally calculated factors related to Intangible Plant in Service accounts which have been allocated based on the I900 – Labor internal allocation factor. |
| 1310 | Production – Steam Plant in Service | The aggregated result of internally calculated factors related to Steam Plant in Service accounts which have been allocated based on external allocation factors and/or other internal allocation factors. |
| 1340 | Production – Other Plant in Service | The aggregated result of internally calculated factors related to Other Plant in Service accounts which have been allocated based on external allocation factors and/or other internal allocation factors. |
| 1345T | Production Plant in Service | The aggregated result of internally calculated factors related to all Production Plant in Service accounts which have been allocated based on external allocation factors and/or other internal allocation factors. |
| 1350 | Transmission Plant in Service | The aggregated result of internally calculated factors related to Transmission Plant in Service accounts which have been allocated based on external allocation factors and/or other internal allocation factors. |
| 1364 | Distribution Plant in Service – Account 364 – Poles, Towers and Fixtures | The aggregated result of internally calculated factors for Plant Account 364 which has been allocated based on external allocation factors and/or other internal allocation factors. |
| 1365 | Distribution Plant in Service – Account 365 – OH Conductors and Devices | The aggregated result of internally calculated factors for Plant Account 365 which has been allocated based on external allocation factors and/or other internal allocation factors. |
| 1365T | Distribution Plant in Service – Accounts 364-365 – Poles and OH Conduit | The aggregated result of internally calculated factors for Plant Accounts 364-365 which have been allocated based on external allocation factors and/or other internal allocation factors. |
| 1366 | Distribution Plant in Service – Account 366 – UG Conduit | The aggregated result of internally calculated factors for Plant Account 366 which has been allocated based on external allocation factors and/or other internal allocation factors. |
| 1367 | Distribution Plant in Service – Account 367 – UG Conductors and Devices | The aggregated result of internally calculated factors for Plant Account 367 which has been allocated based on external allocation factors and/or other internal allocation factors. |
| 1367T | Distribution Plant in Service – Accounts 366-367 – UG Conduit, Conductors and Devices | The aggregated result of internally calculated factors for Plant Account 366-367 which has been allocated based on external allocation factors and/or other internal allocation factors. |

| NAME | DESCRIPTION | EXPLANATION |
|------------|---|---|
| INTERNAL F | | 2.0 2.00 0.00 |
| | <u> </u> | |
| 1375T | Distribution Plant in Service – Excluding Meters | The aggregated result of internally calculated factors related to all Distribution Plant in Service accounts, excluding Meters, which have been allocated based on external allocation factors and/or other internal allocation factors. |
| 1378T | Distribution Plant in Service | The aggregated result of internally calculated factors related to all Distribution Plant in Service accounts which have been allocated based on external allocation factors and/or other internal allocation factors. |
| 1379Т | Transmission and Distribution Plant in Service | The aggregated result of internally calculated factors related to all Transmission and Distribution Plant in Service accounts which have been allocated based on external allocation factors and/or other internal allocation factors. |
| 1389 | General Plant in Service | The aggregated result of internally calculated factors related to all General Plant in Service accounts which have been allocated based on external allocation factors and/or other internal allocation factors. |
| 1399T | Gross Plant in Service | The aggregated result of internally calculated factors related to Intangible, Production, Transmission, Distribution and General Plant in Service accounts which have been allocated based on external allocation factors and/or other internal allocation factors. |
| 1409T | Net Plant in Service | The aggregated result of internally calculated factors related to Gross Plant in Service and Total Accumulated Provision for Depreciation accounts which have been allocated based on external allocation factors and/or other internal allocation factors. |
| 1439T | Total Rate Base | The aggregated result of internally calculated factors related to Net Plant in Service, Future Use Property, Construction Work in Progress, and Net Working Capital accounts which have been allocated based on external allocation factors and/or other internal allocation factors. |
| 1540 | O & M – Customer Accounts Excluding Supervision | The aggregated result of internally calculated factors related to all Customer Accounts, excluding Supervision, which have been allocated based on external allocation factors and/or other internal allocation factors. |
| 1599T | O & M – Total | The aggregated result of internally calculated factors related to all O & M expense accounts which have been allocated based on external allocation factors and/or other internal allocation factors. |

| NAME | DESCRIPTION | EXPLANATION | | | | | | | | |
|------------------|----------------|--|--|--|--|--|--|--|--|--|
| INTERNAL FACTORS | | | | | | | | | | |
| 1850T | Pre-Tax Income | The aggregated result of internally calculated factors related to Pre-Tax Income which has been allocated based on external allocation factors and/or other internal allocation factors. | | | | | | | | |
| 1900 | O & M Labor | The aggregated result of internally calculated factors related to O & M Labor which has been allocated based on external allocation factors and/or other internal allocation factors. | | | | | | | | |

| NAME | DESCRIPTION | EXPLANATION |
|----------------------------|---|---|
| WEIGHTED/ | COMPOUND FACTORS (Used for Cost of | Service Purposes Only) |
| W310-P W320-P W340-P | 12CP (Demand) & 1/13 (Energy) | 12/13 of the total is allocated based on demand (E101) and the remaining 1/13 is allocated based on energy (E201). |
| W355-T | 12CP (Demand) – Adjusted for Pulloffs | Transmission pull-off costs are allocated to customers; adjusted total is allocated based on demand (E101). |
| W364-D | Distribution – Poles, Towers and Fixtures – Adjusted for Primary Pulloffs | The costs for primary pull-offs in Account 364 are classified to customers and allocated based on E302. All other costs in Account 364 are classified to demand and allocated based on E104 and E105 for primary voltage and secondary voltage related costs, respectively. |
| W365-D | Distribution – OH Conductors – Adjusted for Primary Pull-offs | The costs for primary pull-offs in Account 365 are classified to customers and allocated based on E302. All other costs in Account 365 are classified to demand and allocated based on E104 and E105 for primary voltage and secondary voltage related costs, respectively. |
| W366-D | Distribution – UG Conduit | The costs in Account 366 are classified to demand for both primary lines (E104) and secondary lines (E105). |
| W367-D | Distribution – UG Conductors | The costs in Account 367 are classified to demand for both primary lines (E104) and secondary lines (E105). |
| W368-D | Distribution – Transformers | The costs in Account 368 are classified to demand for both primary capacitors (E104) and secondary transformers (E109). |
| W500-P | Production – Steam – 500 – Operating Supervision and Engineering | The classification between demand-related and energy- related costs is carried out on the basis of the relative proportions of labor cost contained in the other accounts in the account grouping. |
| W502-P | Production – Steam – 502 – Steam Expenses | The labor component in Account 502 is classified to demand (E101); the non-labor component is classified to energy (E201). |

| NAME | DESCRIPTION | EXPLANATION |
|----------|--|---|
| COMPOUND | FACTORS (Used for Cost of Service Pur | poses Only) |
| W505-P | Production – Steam – 505 – Steam Electric Expenses | The labor component in Account 502 is classified to demand (E101); the non-labor component is classified to energy (E201). |
| W510-P | Production Steam Maintenance O&M - Supervision and Engineering | The classification between demand-related and energy-related costs is carried out on the basis of the relative proportions of labor cost contained in the other accounts in the account grouping. |
| W546-P | Other Production Operation O&M – 546 –Supervision and Engineering | The classification between demand-related and energy-related costs is carried out on the basis of the relative proportions of labor cost contained in the other accounts in the account grouping. |
| W548-P | Other Production Operation Generation O&M – 548 | The labor component in Account 548 is classified to demand (E101); the non-labor component is classified to energy (E201). |
| W551-P | Other Production Maintenance O&M – 551 – Supervision and Engineering | The classification between demand-related and energy-related costs is carried out on the basis of the relative proportions of labor cost contained in the other accounts in the account grouping. |
| W583-D | Distribution – Accounts 583 & 593 – OH Distribution Lines | The service drop costs in Account 583 are classified to customers (E303); the remaining costs are classified to demand for both primary lines (E104) and secondary lines (E105). |
| W584-D | Distribution – Accounts 584 & 594 – UG Distribution Lines | The underground service costs in Account 584 are classified to customers (E303); the remaining costs are classified to demand for both primary lines (E104) and secondary lines (E105). |

Cost Allocation Methodologies Used in the 2022 and 2023 Cost of Service Studies

FPL maintains its accounting books and records in compliance with Title 18, Part 101, of the Code of Federal Regulations. The categorizations of rate base and net operating income (NOI) items described herein are consistent with those contained in Title 18, Part 101. The cost of service allocation factors described herein are for base rate items only and exclude clause recoverable items.

Electric Plant in Service

I. Production Plant

A. Jurisdictional Separation

Production costs associated with each function (Steam – Accounts 310-316 and Other – Accounts 340-346) are assigned allocation factors based on generation plant types, or strata (i.e. base, intermediate and peaking), within each function. The allocation factors are assigned directly to plant sites that comprise these specific accounts and then blended together for a single separation factor for each account. In addition, wholesale contracts provide for the exclusion of costs related to the same strata.

Costs associated with production plant that is not classified as intermediate or peaking are assigned E102 - NON-STRATIFIED PRODUCTION: 12CP Demand. E102 does not include allocation percentages to any stratified wholesale contracts.

Costs associated with intermediate plant are assigned E103INT - INTERMEDIATE STRATA PRODUCTION (CONTRACT ADJUSTED): 12CP Demand. E103INT includes adjustments for the intermediate wholesale contract customers and excludes peaking strata contracts.

Costs associated with peaking plant are assigned E103PEAK – PEAKING STRATA PRODUCTION (CONTRACT ADJUSTED): 12CP Demand with adjustments for peaking contract customers and excluding intermediate contract customers.

B. FPSC Cost of Service Study

The FPSC jurisdictional production costs are allocated to retail rate classes using the 12CP and 1/13 methodology. This methodology allocates 12/13 of the costs to demand using allocation factor E106 - "DEMAND FOR RETAIL ONLY: 12CP Demand." The remaining 1/13 of the costs are assigned to energy and allocated to rate classes using allocation factor E201 - "TOTAL SALES: Total Annual Energy."

II. Transmission Plant - Accounts 350-359

A. Jurisdictional Separation

FPL's Transmission Plant costs, excluding generation step-up facilities (GSU), generation leads and radial lines, are allocated based on allocation factor E106 - "DEMAND FOR RETAIL ONLY: 12CP Demand." GSU and generation lead costs are allocated based on production plant (I345T). Radial line costs are specifically assigned to either retail or wholesale.

B. FPSC Cost of Service Study

FPL's Transmission Plant costs, excluding transmission voltage pull-offs, GSU's, generation leads and radial line costs, are allocated to rate classes using the 12CP methodology using allocation factors E106.

The costs associated with the pull-offs are assigned to rate classes using allocation factor E301 – "TRANSMISSION CUSTOMER PULL-OFFS: Average Number of Retail Customers." GSU and generation lead costs are allocated based on production plant (I345T). Radial line costs for retail service are directly assigned to the appropriate customer class.

III. Distribution Plant

A. Jurisdictional Separation

All Distribution Plant in Service costs, except for Meters (Account 370), are 100% retail. Meters are allocated to customers based on the estimated total installed cost for each type of meter (E325).

B. FPSC Cost of Service Study

Substations (Accounts 360-362) are allocated to retail rate classes using allocation factor E104 - "DISTRIBUTION: Group Non-Coincident Peak (GNCP) Demand."

Poles, Towers, and Fixtures (Account 364) and Overhead Conductors and Devices (Account 365) are assigned to primary and secondary voltage levels based on historical relationships. Primary voltage level costs, excluding primary pull-offs, are allocated to rate classes using allocation factor E104. Primary pull-off costs are assigned to rate classes using allocation factor E302 - "PRIMARY CUSTOMER PULL-OFFS: Average Number of Retail Customers." Secondary voltage level costs are allocated to rate classes using allocation factor E105 - "DISTRIBUTION: Secondary Group Non-Coincident Peak (GNCP) Demand."

Underground Ducts (Account 366) and Underground Conductors and Devices (Account 367) are assigned to primary and secondary voltage levels based on historical relationships. Primary voltage level costs are allocated to rate classes using allocation factor E104. Secondary voltage level costs are allocated to rate classes using allocation factor E105.

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The costs for Line Transformers (Account 368) are assigned to primary and secondary voltage levels based on historical relationships. Primary voltage capacitor banks and field voltage regulators are allocated to rate classes using allocation factor E104. All other line transformer costs are allocated to rate classes using allocation factor E109 - "SECONDARY DISTRIBUTION: Customer Non-Coincident Peak (NCP) Demand."

Services (Account 369) are allocated using allocation factor E303 - "SECONDARY CUSTOMERS: Average No. of Retail Customers (Excl. OL and SL)."

Meters (Account 370) are allocated to retail rate classes based on the estimated total installed cost for each type of meter, E325 - "METER COSTS: Number of Meters (Metered Classes Only)."

Outdoor Lighting (Account 371) is directly assigned to FPL's Outdoor Lighting rate class (OL-1) using allocation factor E509 - "OUTDOOR LIGHTING: Number of Fixtures."

Street Lighting and Signal Systems (Account 373) are assigned to FPL's Street Lighting rate class (SL-1), and Traffic Signal rate class (SL-2) using allocation factor E508 - "STREET LIGHTS AND TRAFFIC SIGNALS: Number of Fixtures."

IV. General and Intangible Plant

A. Jurisdictional Separation

General and intangible plant costs are allocated based on O&M Labor (1900).

B. FPSC Cost of Service Study

General and intangible plant costs are allocated to retail rate classes based on O&M Labor (I900).

Accumulated Depreciation

A. Jurisdictional Separation

Accumulated depreciation is allocated to jurisdictions in the same manner as the corresponding Plant in Service costs.

B. FPSC Cost of Service Study

Accumulated depreciation is allocated to retail rate classes in the same manner as the corresponding Plant in Service costs.

Construction Work in Progress (CWIP)

A. Jurisdictional Separation

CWIP is allocated in the same manner as the corresponding Plant in Service costs

B. FPSC Cost of Service Study

CWIP is allocated to retail rate classes in the same manner as the corresponding Plant in Service costs.

Future Use Plant

A. Jurisdictional Separation

Future use property is allocated in the same manner as the corresponding Plant in Service costs.

B. FPSC Cost of Service Study

Future use property, except for Distribution, is allocated to retail rate classes in the same manner as the corresponding Plant in Service costs. Distribution future use property is allocated to retail rate classes using allocation factor E104 - "DISTRIBUTION: Group Non-Coincident Peak (GNCP) Demand."

Working Capital

A. Jurisdictional Separation

Working Capital items are generally allocated to retail rate classes based on total Operation and Maintenance (O&M) Expenses (I599T) and O&M Labor costs (I900) for payroll specific items. The following are major exceptions:

- Energy-related items such as Fuel Stock are allocated to retail rate classes using allocation factor E202 - "NON-STRATIFIED SALES: Total Annual Energy."
- Plant related to Working Capital items, such as Plant Materials and Operating Supplies, are allocated using Gross Plant in Service (I399T).
- Working Capital items assigned 100% to retail jurisdiction include Customer Accounts Receivable, Provision for Uncollectible Accounts, Prepayments –

Franchise Taxes, Accrued FPSC Unbilled Revenues, and FPSC Clause Under/Over-recoveries.

B. FPSC Cost of Service Study

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Working Capital items are generally allocated to retail rate classes based on total O&M expenses (I599T) and O&M Labor costs (I900) for payroll specific items. The following are major exceptions:

- Energy-related items such as Fuel Stock are allocated to retail rate classes using allocation factor E201 - "TOTAL SALES: Total Annual Energy."
- Plant-related Working Capital items such as Plant Materials and Operating Supplies are allocated using Gross Plant in Service (I399T).

Operating Revenues

I. Sales of Electricity

A. Jurisdictional Separation

All revenues are forecasted at the rate class level of detail for wholesale and retail jurisdictions.

B. FPSC Cost of Service Study

Retail base revenues are forecasted at the retail rate class level. E206 – "RETAIL SALES ONLY (AT METER): Total Annual Energy" is used to allocate unbilled revenues.

II. Other Operating Revenues

A. Jurisdictional Separation

Revenues assigned 100% to retail jurisdiction include Late Payment Charges, Other Electric Revenues – Miscellaneous, and Miscellaneous Service Revenues such as initial connection, reconnection after non-payment, connect/disconnect, returned checks, and current diversion.

Rent from Electric Property is allocated based on O&M Labor (I900). Other Electric Revenues – Transmission is assigned allocation factor E101 - "TRANSMISSION: 12CP Demand."

B. FPSC Cost of Service Study

Late Payment Charges, and Miscellaneous Service Revenues, including initial connection, reconnection after non-payment, connect/disconnect, returned customer checks, and current diversion revenues are forecasted at the retail rate class level.

Telephone and cable TV rental income is allocated based on Account 364 - Poles, Towers & Fixtures. Other rental income is allocated based on O&M Labor (I900).

Interchange Sales are allocated based on 12CP average demand (E106). Other Electric Revenues for Short-Term and Non-Firm Transmission Service Demand,

Ancillary Services, and Use Charge Recoveries are allocated to retail rate classes based on the allocation of the underlying plant balances. Other Electric Revenues - Miscellaneous are allocated to retail rate classes based on total O&M (I599T).

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Wholesale Distribution Wheeling Revenues are allocated based on distribution plant excluding meters (I375T). Unbilled Revenues are allocated based on sales at meter (E206).

Operating and Maintenance (O&M)

I. Power Production

A. Jurisdictional Separation

The allocation of costs for production-related O&M follow the same process as production plant costs in that assigned allocation factors are assigned to each plant site based on plant type within each function and account.

The plant sites that comprise power production accounts categorized as operations (Accounts 500, 502, 505-507, 511, 517, 519-520, 523-525, 529, 546, 548-550, 552, 555-557) are assigned E102, E103INT, or E103PEAK based on the plant site strata. Each of these allocators is described above in Production Plant in Service (I.A).

The plant sites that comprise power production accounts categorized as maintenance (Accounts 501, 510, 512-514, 518, 528, 530-532, 547, 551, 553-554) are assigned E202, E203INT, E203PK. Costs associated with base power production costs are assigned E202 - NON-STRATIFIED SALES: Total Annual Energy. E202 does not include allocation percentages to any stratified wholesale contracts.

Costs associated with intermediate power production costs are assigned E203INT - INTERMEDIATE STRATA SALES (CONTRACTED ADJUSTED): Total Annual Energy. E203INT excludes peaking strata contracts. In turn, costs associated with peaking plant are assigned E203PEAK – PEAKING STRATA SALES (CONTRACT ADJUSTED): Total Annual Energy excludes intermediate strata contracts.

B. FPSC Cost of Service Study

The following power production accounts are allocated to retail rate classes based on allocation factor E101 - "TRANSMISSION: 12CP Demand:"

- Steam Power Generation Accounts 506, 507 and 511
- Other Power Generation Accounts 549, 550 and 552
- Other Power Supply Expenses Accounts 555 (costs not recovered through the capacity cost recovery clause), 556 and 557

The following power production accounts are allocated to retail rate classes based on allocation factor E201 - "TOTAL SALES: Total Annual Energy:"

- Steam Power Generation Accounts 501 and 512 through 514
- Other Power Generation Account 547, 553 and 554

Labor expenses included in the following power production accounts are allocated to retail rate classes using allocation factor E101. The remaining non-labor expenses included in these accounts are allocated using allocation factor E201.

- Steam Power Generation Accounts 502 and 505
- Other Power Generation Account 548

The classification of Supervision and Engineering accounts between demand-related and energy-related costs is carried out on the basis of the relative proportions of labor cost contained in the other accounts in the account grouping. Account 500 is allocated to retail rate classes based on the classification of accounts 501-507 (W500-P). Account 510 – Maintenance Supervision and Engineering is allocated based on the classification of accounts 511-514 (W510-P). Account 517 – Operation Supervision and Engineering is allocated based on the classification of Accounts 518-525 (W517-P). Account 528 – Operation Supervision and Engineering is allocated based on the classification of Accounts 529-532 (W528-P). Account 546 – Maintenance Supervision and Engineering is allocated based on the classification of accounts 547-550 (W546-P). Account 551 – Maintenance Supervision and Engineering is allocated based on the classification of Accounts 552-554 (W551-P).

II. Transmission

A. Jurisdictional Separation

Accounts 560 to 573 are assigned allocation factor E101 – "TRANSMISSION: 12CP Demand."

B. FPSC Cost of Service Study

Accounts 560 to 573 are allocated to rate classes consistent with the allocation of Transmission Plant in Service, Accounts 350 – 359.

III. Distribution

A. Jurisdictional Separation

Distribution O&M expenses are allocated to jurisdictions in a manner consistent with Distribution Plant in Service.

B. FPSC Cost of Service Study

Accounts 581, 582, 591, and 592 are allocated to retail rate classes using allocation factor E104 - "DISTRIBUTION: Group Non-Coincident Peak (GNCP) Demand."

Accounts 580, 588, 589 and 590 are allocated based on total distribution plant in service (I378T). Accounts 586 and 597 are allocated using allocation factor E325 – "METER COSTS: Number of Meters (Metered Classes Only)."

Accounts 585 and 596 are allocated to retail rate classes using allocation factor E508 – "STREET LIGHTS AND TRAFFIC SIGNALS: Number of Fixtures." Account 587 is allocated using E 310 – "DISTRIBUTION CUSTOMERS: Weighted Avg. No. Retail Customers (Excl. SL)."

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Account 595 is assigned the same allocation factors as those used for Account 368 – Line Transformers (W368-D). Account 598 is allocated based on total distribution plant in service (I378T).

Account 583 is based on the classification of Accounts 364, 365, and 369-OH (W583-D). Account 584 is based on Accounts 366, 367, and 369-UG (W584-D). Account 593 is based on Accounts 364, 365, and 369-OH (W583-D). Account 594 is based on Accounts 366, 367, and 369-UG (W584-D).

IV. Customer Accounts and Information

A. Jurisdictional Separation

Accounts 903 and 907 through 913 are assigned allocation factor E356 – "AVERAGE NO. OF CUSTOMERS: Average No. of Retail Customers." Account 902 – Meter Reading Expenses is allocated based on the estimated total installed cost for each type of meter (E325). Account 904 – Uncollectible Accounts is assigned allocation factor E401 - "BASE REVENUES: Retail Base Revenues." Account 901 – Supervision is allocated based on the allocation of Accounts 902 through 904 (I540).

B. FPSC Cost of Service Study

Accounts 903 and 907 through 913 and 916 are allocated to retail rate classes based on allocation factor E356. Account 902 – Meter Reading Expenses is allocated using allocation factor E330 - "METER READING EXPENSES (Metered Classes Only)". Account 904 – Uncollectible Accounts is allocated based on allocation factor E205 - "NET UNCOLLECTIBLE EXPENSE." Account 901 - Supervision is allocated based on the allocation of Accounts 902 through 904 (I540).

V. Administrative and General Expenses

A. Jurisdictional Separation

Accounts 920 through 923, 925, 926, 930, 931, and 935 are allocated to jurisdictions based on O&M Labor (I900). Account 924 - Property Insurance is based on Gross Plant in Service (I399T). Account 928 – Regulatory Commission Expenses related to FPSC dockets are assigned 100% to retail.

B. FPSC Cost of Service Study

Accounts 920 through 923, 925, 926, 928, 930, and 931 are allocated to retail rate classes based on O&M Labor (I900). Account 924 – Property Insurance is allocated based on Gross Plant in Service (I399T). Account 935 – Maintenance of General Plant is allocated based on General Plant in Service (I389).

VI. Depreciation Expenses

A. Jurisdictional Separation

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Depreciation expense is allocated to jurisdictions in the same manner as Accumulated Depreciation.

B. FPSC Cost of Service Study

Depreciation expense is allocated to retail rate classes in the same manner as Accumulated Depreciation.

VII. Taxes Other Than Income Taxes

A. Jurisdictional Separation

Property taxes are allocated based on Net Plant in Service (I409T). Non-revenue taxes are allocated based on O&M Labor (I900). Revenue taxes are assigned allocation factor E401 – "BASE REVENUES: Retail Base Revenues."

B. FPSC Cost of Service Study

Property taxes are allocated to retail rate classes based on Net Plant in Service (I409T). Non-revenue taxes are allocated based on O&M Labor (I900). Revenue taxes are assigned allocation factor E401.

VIII. Income Taxes

A. Jurisdictional Separation

Income Taxes are calculated by applying the effective income tax rate to jurisdictional pre-tax book income.

B. FPSC Cost of Service Study

Income Taxes are calculated by applying the effective income tax rate to pre-tax book income for each retail rate class.

JURISDICTIONAL SEPARATION STUDY AND RETAIL COST OF SERVICE STUDY

E101-TRANSMISSION: 12CPDemand December 2022 - Test Year

| RATE CLASS | 12 CP - KW | VOLTAG | E LEVEL % - [| DEMAND | LOSS E | XPANSION FA | CTORS | | 12 CP @ GENE | RATION - KW | | % OF TOTAL | | |
|------------------|------------|--------|---------------|--------|--------|-------------|--------|---------|--------------|-------------|-----------|------------|-----------|--|
| RATE CLASS | @ METER | TRANS | PRIMARY | SECOND | TRANS | PRIMARY | SECOND | TRANS | PRIMARY | SECOND | TOTAL | SYSTEM | RETAIL | |
| G - GS | 64,908 | 0.0000 | 0.0000 | 1.0000 | 1.0151 | 1.0253 | 1.0814 | 0 | 0 | 70,190 | 70,190 | 3.4009% | 3.4897% | |
| G - GSD/GSDT | 402,324 | 0.0001 | 0.0048 | 0.9951 | 1.0151 | 1.0253 | 1.0814 | 31 | 1,979 | 432,945 | 434,955 | 21.0745% | 21.6252% | |
| G - LP/LPT | 105,257 | 0.0000 | 0.3917 | 0.6083 | 1.0151 | 1.0253 | 1.0814 | 0 | 42,270 | 69,241 | 111,511 | 5.4030% | 5.5442% | |
| G - Major Accts | 244,759 | 0.5167 | 0.2823 | 0.2010 | 1.0151 | 1.0253 | 1.0814 | 128,377 | 70,836 | 53,209 | 252,422 | 12.2304% | 12.5500% | |
| G - OS | 12,760 | 0.0000 | 0.0000 | 1.0000 | 1.0151 | 1.0253 | 1.0814 | 0 | 0 | 13,798 | 13,798 | 0.6686% | 0.6860% | |
| G - Residential | 1,041,666 | 0.0000 | 0.0000 | 1.0000 | 1.0151 | 1.0253 | 1.0814 | 0 | 0 | 1,126,436 | 1,126,436 | 54.5782% | 56.0046% | |
| G - SBS | 1,986 | 0.9954 | 0.0046 | 0.0000 | 1.0151 | 1.0253 | 1.0814 | 2,007 | 9 | 0 | 2,016 | 0.0977% | 0.1002% | |
| TOTAL RETAIL | 1,873,661 | | | | | | _ | 130,415 | 115,095 | 1,765,820 | 2,011,329 | 97.4531% | 100.0000% | |
| G - FPU (INT) | 30,539 | 1.0000 | 0.0000 | 0.0000 | 1.0151 | 1.0253 | 1.0814 | 31,000 | 0 | 0 | 31,000 | 1.5020% | | |
| G - FPU (PEAK) | 21,244 | 1.0000 | 0.0000 | 0.0000 | 1.0151 | 1.0253 | 1.0814 | 21,565 | 0 | 0 | 21,565 | 1.0449% | | |
| TOTAL WHOLESALE | 51,783 | | | | | | - - | 52,565 | 0 | 0 | 52,565 | 2.5469% | | |
| TOTAL GULF POWER | 1,925,444 | | | | | | = | 182,980 | 115,095 | 1,765,820 | 2,063,895 | 100.0000% | | |
| | | | | | | | | | | | | | | |

JURIS SEPARATION FACTOR 0.974531

JURISDICTIONAL SEPARATION STUDY AND RETAIL COST OF SERVICE STUDY E102 - NON-STRATIFIED PRODUCTION: 12CP Demand December 2022 - Test Year

| RATE CLASS | , | 12 CP - KW | | VOLTAGE LEVEL % - DEMAND | | | LOSS E | XPANSION FA | CTORS | | 12 CP @ GENE | RATION - KW | | % OF TOTAL | |
|------------------|-----------|------------|-----------|--------------------------|---------|--------|--------|-------------|----------|---------|--------------|-------------|-----------|------------|-----------|
| RATE CLASS | @ METER | ADJ | ADJUSTED | TRANS | PRIMARY | SECOND | TRANS | PRIMARY | SECOND | TRANS | PRIMARY | SECOND | TOTAL | SYSTEM | RETAIL |
| G - GS | 64,908 | 0 | 64,908 | 0.0000 | 0.0000 | 1.0000 | 1.0151 | 1.0253 | 1.0814 | 0 | 0 | 70,190 | 70,190 | 3.4897% | 3.4897% |
| G - GSD/GSDT | 402,324 | 0 | 402,324 | 0.0001 | 0.0048 | 0.9951 | 1.0151 | 1.0253 | 1.0814 | 31 | 1,979 | 432,945 | 434,955 | 21.6252% | 21.6252% |
| G - LP/LPT | 105,257 | 0 | 105,257 | 0.0000 | 0.3917 | 0.6083 | 1.0151 | 1.0253 | 1.0814 | 0 | 42,270 | 69,241 | 111,511 | 5.5442% | 5.5442% |
| G - Major Accts | 244,759 | 0 | 244,759 | 0.5167 | 0.2823 | 0.2010 | 1.0151 | 1.0253 | 1.0814 | 128,377 | 70,836 | 53,209 | 252,422 | 12.5500% | 12.5500% |
| G - OS | 12,760 | 0 | 12,760 | 0.0000 | 0.0000 | 1.0000 | 1.0151 | 1.0253 | 1.0814 | 0 | 0 | 13,798 | 13,798 | 0.6860% | 0.6860% |
| G - Residential | 1,041,666 | 0 | 1,041,666 | 0.0000 | 0.0000 | 1.0000 | 1.0151 | 1.0253 | 1.0814 | 0 | 0 | 1,126,436 | 1,126,436 | 56.0046% | 56.0046% |
| G - SBS | 1,986 | 0 | 1,986 | 0.9954 | 0.0046 | 0.0000 | 1.0151 | 1.0253 | 1.0814 | 2,007 | 9 | 0 | 2,016 | 0.1002% | 0.1002% |
| TOTAL RETAIL | 1,873,661 | 0 | 1,873,661 | | | | | | _ | 130,415 | 115,095 | 1,765,820 | 2,011,329 | 100.0000% | 100.0000% |
| G - FPU (INT) | 30,539 | (30,539) | 0 | 1.0000 | 0.0000 | 0.0000 | 1.0151 | 1.0253 | 1.0814 | 0 | 0 | 0 | 0 | 0.0000% | |
| G - FPU (PEAK) | 21,244 | (21,244) | 0 | 1.0000 | 0.0000 | 0.0000 | 1.0151 | 1.0253 | 1.0814 | 0 | 0 | 0 | 0 | 0.0000% | |
| TOTAL WHOLESALE | 51,783 | (51,783) | 0 | | | | | | <u> </u> | 0 | 0 | 0 | 0 | 0.0000% | |
| TOTAL GULF POWER | 1,925,444 | (51,783) | 1,873,661 | | | | | | = | 130,415 | 115,095 | 1,765,820 | 2,011,329 | 100.0000% | |
| | | | | | | | | | | | | | | | |

JURIS SEPARATION FACTOR 1.000000

JURISDICTIONAL SEPARATION STUDY AND RETAIL COST OF SERVICE STUDY E103INT - INTERMEDIATE STRATA PRODUCTION (CONTRACT ADJUSTED): 12CP Demand December 2022 - Test Year

| RATE CLASS | | 12 CP - KW | | VOLTAG | E LEVEL % - I | DEMAND | LOSS E | XPANSION FA | CTORS | | 12 CP (| @ GENERATION | I - KW | | % OF TOTAL | |
|------------------|-----------|------------|-----------|--------|---------------|--------|--------|-------------|----------|---------|---------|--------------|-----------|-----------|------------|-----------|
| RATE CLASS | @ METER | ADJ | ADJUSTED | TRANS | PRIMARY | SECOND | TRANS | PRIMARY | SECOND | TRANS | PRIMARY | SECOND | TOTAL | ADJUSTED | SYSTEM | RETAIL |
| G - GS | 64,908 | 0 | 64,908 | 0.0000 | 0.0000 | 1.0000 | 1.0151 | 1.0253 | 1.0814 | 0 | 0 | 70,190 | 70,190 | 70,190 | 3.4057% | 3.4897% |
| G - GSD/GSDT | 402,324 | 0 | 402,324 | 0.0001 | 0.0048 | 0.9951 | 1.0151 | 1.0253 | 1.0814 | 31 | 1,979 | 432,945 | 434,955 | 434,955 | 21.1046% | 21.6252% |
| G - LP/LPT | 105,257 | 0 | 105,257 | 0.0000 | 0.3917 | 0.6083 | 1.0151 | 1.0253 | 1.0814 | 0 | 42,270 | 69,241 | 111,511 | 111,511 | 5.4107% | 5.5442% |
| G - Major Accts | 244,759 | 0 | 244,759 | 0.5167 | 0.2823 | 0.2010 | 1.0151 | 1.0253 | 1.0814 | 128,377 | 70,836 | 53,209 | 252,422 | 252,422 | 12.2478% | 12.5500% |
| G - OS | 12,760 | 0 | 12,760 | 0.0000 | 0.0000 | 1.0000 | 1.0151 | 1.0253 | 1.0814 | 0 | 0 | 13,798 | 13,798 | 13,798 | 0.6695% | 0.6860% |
| G - Residential | 1,041,666 | 0 | 1,041,666 | 0.0000 | 0.0000 | 1.0000 | 1.0151 | 1.0253 | 1.0814 | 0 | 0 | 1,126,436 | 1,126,436 | 1,126,436 | 54.6561% | 56.0046% |
| G - SBS | 1,986 | 0 | 1,986 | 0.9954 | 0.0046 | 0.0000 | 1.0151 | 1.0253 | 1.0814 | 2,007 | 9 | 0 | 2,016 | 2,016 | 0.0978% | 0.1002% |
| TOTAL RETAIL | 1,873,661 | 0 | 1,873,661 | | | | | | <u>-</u> | 130,415 | 115,095 | 1,765,820 | 2,011,329 | 2,011,329 | 97.5922% | 100.0000% |
| G - FPU (INT) | 30,539 | 0 | 30,539 | 1.0000 | 0.0000 | 0.0000 | 1.0151 | 1.0253 | 1.0814 | 31,000 | 0 | 0 | 31,000 | 49,623 | 2.4078% | |
| G - FPU (PEAK) | 21,244 | (21,244) | 0 | 1.0000 | 0.0000 | 0.0000 | 1.0151 | 1.0253 | 1.0814 | 0 | 0 | 0 | 0 | 0 | 0.0000% | |
| TOTAL WHOLESALE | 51,783 | (21,244) | 30,539 | | | | | | <u>-</u> | 31,000 | 0 | 0 | 31,000 | 49,623 | 2.4078% | |
| TOTAL GULF POWER | 1,925,444 | (21,244) | 1,904,199 | | | | | | = | 161,415 | 115,095 | 1,765,820 | 2,042,329 | 2,060,952 | 100.0000% | |

JURIS SEPARATION FACTOR 0.975922

| Contract Adjusted 12CP @ Generation - |
|--|
| 1) Contract Wholesale Customer 12 CP |
| 2) Intermediate System Capacity Net of Reserve Margin |
| Intermediate Summer Capacity |
| Divide By: System Capacity Including Reserve Margin (Calculation) |
| Intermediate System Capacity Net of Reserve Margin |
| Contract Wholesale Customer Contribution to Intermediate System Capacity Net of Reserve Margin |
| 3) Contract Adjusted 12CP @ Generation |
| Total System 12CP Excluding All Stratified Contracts |
| Contribution (Excluding Intermediate Stratified Contracts) to Other Production System Capacity Net of Reserve Margin |
| Total System 12CP Including Intermediate Stratified Contracts |
| Contract Adjusted 12CP @ Generation |
| |

| | | FPU (INT) |
|----------|-----------------------------|---------------|
| Line No. | Source/Formula | <u>Amount</u> |
| 1 | Load Forecast * Loss Factor | 31,000 |
| 2 | | |
| 3 | 2020-2029 TYSP | 1,545,000 |
| 4 | | 120.0% |
| 5 | L3 / L4 | 1,287,500 |
| 6 | L1 / L5 | 0.024078 |
| 7 | | |
| 8 | | 2,011,329 |
| 9 | 1 - Sum L6 | 0.97592 |
| 10 | L8 / L9 | 2,060,952 |
| 11 | L6 * L11 | 49,623 |

JURISDICTIONAL SEPARATION STUDY AND RETAIL COST OF SERVICE STUDY E103PK - PEAKING STRATA PRODUCTION (CONTRACT ADJUSTED): 12CP Demand December 2022 - Test Year

| RATE CLASS | | 12 CP - KW | | VOLTAG | E LEVEL % - I | DEMAND | LOSS E | XPANSION FA | CTORS | | 12 CP (| @ GENERATION | - KW | | % OF TOTAL | |
|------------------|-----------|------------|-----------|--------|---------------|--------|--------|-------------|--------|---------|---------|--------------|-----------|-----------|------------|-----------|
| RATE CLASS | @ METER | ADJ | ADJUSTED | TRANS | PRIMARY | SECOND | TRANS | PRIMARY | SECOND | TRANS | PRIMARY | SECOND | TOTAL | ADJUSTED | SYSTEM | RETAIL |
| G - GS | 64,908 | 0 | 64,908 | 0.0000 | 0.0000 | 1.0000 | 1.0151 | 1.0253 | 1.0814 | 0 | 0 | 70,190 | 70,190 | 70,190 | 3.4039% | 3.4897% |
| G - GSD/GSDT | 402,324 | 0 | 402,324 | 0.0001 | 0.0048 | 0.9951 | 1.0151 | 1.0253 | 1.0814 | 31 | 1,979 | 432,945 | 434,955 | 434,955 | 21.0935% | 21.6252% |
| G - LP/LPT | 105,257 | 0 | 105,257 | 0.0000 | 0.3917 | 0.6083 | 1.0151 | 1.0253 | 1.0814 | 0 | 42,270 | 69,241 | 111,511 | 111,511 | 5.4078% | 5.5442% |
| G - Major Accts | 244,759 | 0 | 244,759 | 0.5167 | 0.2823 | 0.2010 | 1.0151 | 1.0253 | 1.0814 | 128,377 | 70,836 | 53,209 | 252,422 | 252,422 | 12.2414% | 12.5500% |
| G - OS | 12,760 | 0 | 12,760 | 0.0000 | 0.0000 | 1.0000 | 1.0151 | 1.0253 | 1.0814 | 0 | 0 | 13,798 | 13,798 | 13,798 | 0.6692% | 0.6860% |
| G - Residential | 1,041,666 | 0 | 1,041,666 | 0.0000 | 0.0000 | 1.0000 | 1.0151 | 1.0253 | 1.0814 | 0 | 0 | 1,126,436 | 1,126,436 | 1,126,436 | 54.6276% | 56.0046% |
| G - SBS | 1,986 | 0 | 1,986 | 0.9954 | 0.0046 | 0.0000 | 1.0151 | 1.0253 | 1.0814 | 2,007 | 9 | 0 | 2,016 | 2,016 | 0.0978% | 0.1002% |
| TOTAL RETAIL | 1,873,661 | 0 | 1,873,661 | | | | | | _ | 130,415 | 115,095 | 1,765,820 | 2,011,329 | 2,011,329 | 97.5413% | 100.0000% |
| G - FPU (INT) | 30,539 | (30,539) | 0 | 1.0000 | 0.0000 | 0.0000 | 1.0151 | 1.0253 | 1.0814 | 0 | 0 | 0 | 0 | 0 | 0.0000% | |
| G - FPU (PEAK) | 21,244 | 0 | 21,244 | 1.0000 | 0.0000 | 0.0000 | 1.0151 | 1.0253 | 1.0814 | 21,565 | 0 | 0 | 21,565 | 50,700 | 2.4587% | |
| TOTAL WHOLESALE | 51,783 | (30,539) | 21,244 | | | | | | _ | 21,565 | 0 | 0 | 21,565 | 50,700 | 2.4587% | |
| TOTAL GULF POWER | 1,925,444 | (30,539) | 1,894,905 | | | | | | _ | 151,980 | 115,095 | 1,765,820 | 2,032,895 | 2,062,029 | 100.000% | |

JURIS SEPARATION FACTOR 0.975413

| Contract Adjusted 12CP @ Generation - |
|---|
| 1) Contract Wholesale Customer 12 CP |
| 2) Peaking System Capacity Net of Reserve Margin |
| Peaking Summer Capacity |
| Divide By: System Capacity Including Reserve Margin |
| Peaking System Capacity Net of Reserve Margin |
| Contract Rate Class Contribution to Peaking System Capacity Net of Reserve Margin |
| 3) Contract Adjusted 12CP @ Generation |
| Total System 12CP Excluding All Stratified Contracts |
| Contribution (Excluding Peaking Stratified Contracts) to Other Production System Capacity Net of Reserve Margin |
| Total System 12CP Including Peaking Stratified Contracts |
| Contract Adjusted 12CP @ Generation |
| |

| | | FPU (PEAK) |
|----------|-----------------------------|---------------|
| Line No. | Source/Formula | <u>Amount</u> |
| 1 | Load Forecast * Loss Factor | 21,565 |
| 2 | | |
| 3 | 2020-2029 TYSP | 1,052,500 |
| 4 | | 120.0% |
| 5 | L3 / L4 | 877,083 |
| 6 | L1 / L5 | 0.024587 |
| 7 | | |
| 8 | | 2,011,329 |
| 9 | 1 - Sum L6 | 0.97541 |
| 10 | L8 / L9 | 2,062,029 |
| 11 | L6 * L11 | 50,700 |

JURISDICTIONAL SEPARATION STUDY AND RETAIL COST OF SERVICE STUDY E104 - DISTRIBUTION: Group Non-Coincident Peak (GNCP) Demand December 2022 - Test Year

| RATE CLASS | MAX GNCP | VOLTAGE LEVE | L % - DEMAND | LOSS EXPANSI | ON FACTORS | MAX G | NCP @ GENERA | TION | % OF T | OTAL |
|-------------------------|-----------|---------------------|--------------|--------------|------------|---------|--------------|-----------|-----------|-----------|
| RATE CLASS | @ METER | PRIMARY | SECOND | PRIMARY | SECOND | PRIMARY | SECOND | TOTAL | SYSTEM | RETAIL |
| G - GS | 82,365 | 0.0000 | 1.0000 | 1.0253 | 1.0814 | 0 | 89,068 | 89,068 | 3.5995% | 3.5995% |
| G - GSD/GSDT | 511,035 | 0.0048 | 0.9951 | 1.0253 | 1.0814 | 2,514 | 549,930 | 552,444 | 22.3260% | 22.3260% |
| G - LP/LPT | 131,369 | 0.3917 | 0.6083 | 1.0253 | 1.0814 | 52,757 | 86,418 | 139,174 | 5.6245% | 5.6245% |
| G - Major Accts | 316,173 | 0.2823 | 0.2010 | 1.0253 | 1.0814 | 91,504 | 68,734 | 160,238 | 6.4757% | 6.4757% |
| G - OS | 31,000 | 0.0000 | 1.0000 | 1.0253 | 1.0814 | 0 | 33,523 | 33,523 | 1.3548% | 1.3548% |
| G - Residential | 1,386,870 | 0.0000 | 1.0000 | 1.0253 | 1.0814 | 0 | 1,499,733 | 1,499,733 | 60.6090% | 60.6090% |
| G - SBS | 54,737 | 0.0046 | 0.0000 | 1.0253 | 1.0814 | 259 | 0 | 259 | 0.0105% | 0.0105% |
| TOTAL RETAIL | 2,513,549 | • | | | | 147,033 | 2,327,405 | 2,474,437 | 100.0000% | 100.0000% |
| G - FPU (INT) | 31,001 | 0.0000 | 0.0000 | 1.0253 | 1.0814 | 0 | 0 | 0 | 0.0000% | |
| G - FPU (PEAK) | 32,278 | 0.0000 | 0.0000 | 1.0253 | 1.0814 | 0 | 0 | 0 | 0.0000% | |
| TOTAL WHOLESALE | 63,279 | • | | | | 0 | 0 | 0 | 0.0000% | |
| TOTAL GULF POWER | 2,576,828 | : | | | = | 147,033 | 2,327,405 | 2,474,437 | 100.0000% | |
| JURIS SEPARATION FACTOR | | | | | | | | | 1.000000 | |

JURIS SEPARATION FACTOR 1.000000

JURISDICTIONAL SEPARATION STUDY AND RETAIL COST OF SERVICE STUDY E105 - DISTRIBUTION: Secondary Group Non-Coincident Peak (GNCP) Demand December 2022 - Test Year

| RATE CLASS | MAX GNCP | VOLTAGE LEVEL % - DEMAND | LOSS EXPANSION FACTOR | GNCP @ GE | NERATION | % OF T | OTAL |
|-------------------------|-----------|-----------------------------|-----------------------|-----------|-----------|-----------|-----------|
| | @ METER | SECOND | SECOND | SECOND | TOTAL | SYSTEM | RETAIL |
| G - GS | 82,365 | 1.0000 | 1.0814 | 89,068 | 89,068 | 3.8269% | 3.8269% |
| G - GSD/GSDT | 511,035 | 0.9951 | 1.0814 | 549,930 | 549,930 | 23.6285% | 23.6285% |
| G - LP/LPT | 131,369 | 0.6083 | 1.0814 | 86,418 | 86,418 | 3.7130% | 3.7130% |
| G - Major Accts | 316,173 | 0.2010 | 1.0814 | 68,734 | 68,734 | 2.9533% | 2.9533% |
| G - OS | 31,000 | 1.0000 | 1.0814 | 33,523 | 33,523 | 1.4403% | 1.4403% |
| G - Residential | 1,386,870 | 1.0000 | 1.0814 | 1,499,733 | 1,499,733 | 64.4380% | 64.4380% |
| G - SBS | 54,737 | 0.0000 | 1.0814 | 0 | 0 | 0.0000% | 0.0000% |
| TOTAL RETAIL | 2,513,549 | • | | 2,327,405 | 2,327,405 | 100.0000% | 100.0000% |
| G - FPU (INT) | 31,001 | 0.0000 | 1.0814 | 0 | 0 | 0.0000% | |
| G - FPU (PEAK) | 32,278 | 0.0000 | 1.0814 | 0 | 0 | 0.0000% | |
| TOTAL WHOLESALE | 63,279 | • | • | 0 | 0 | 0.0000% | |
| TOTAL GULF POWER | 2,576,828 | = | : | 2,327,405 | 2,327,405 | 100.0000% | |
| JURIS SEPARATION FACTOR | | | | | • | 1.000000 | |

JURISDICTIONAL SEPARATION STUDY AND RETAIL COST OF SERVICE STUDY E106 - DEMAND FOR RETAIL ONLY: 12CP Demand December 2022 - Test Year

| RATE CLASS | 12 CP - KW | VOLTAGE | LEVEL % - DE | MAND | LOSS E | XPANSION FA | CTORS | | 12 CP @ GEN | ERATION - KW | | % OF T | OTAL |
|-------------------------|------------|---------|--------------|--------|--------|-------------|--------|---------|-------------|--------------|-----------|-----------|-----------|
| RATE CLASS | @ METER | TRANS | PRIMARY | SECOND | TRANS | PRIMARY | SECOND | TRANS | PRIMARY | SECOND | TOTAL | SYSTEM | RETAIL |
| G - GS | 64,908 | 0.0000 | 0.0000 | 1.0000 | 1.0151 | 1.0253 | 1.0814 | 0 | 0 | 70,190 | 70,190 | 3.4897% | 3.4897% |
| G - GSD/GSDT | 402,324 | 0.0001 | 0.0048 | 0.9951 | 1.0151 | 1.0253 | 1.0814 | 31 | 1,979 | 432,945 | 434,955 | 21.6252% | 21.6252% |
| G - LP/LPT | 105,257 | 0.0000 | 0.3917 | 0.6083 | 1.0151 | 1.0253 | 1.0814 | 0 | 42,270 | 69,241 | 111,511 | 5.5442% | 5.5442% |
| G - Major Accts | 244,759 | 0.5167 | 0.2823 | 0.2010 | 1.0151 | 1.0253 | 1.0814 | 128,377 | 70,836 | 53,209 | 252,422 | 12.5500% | 12.5500% |
| G - OS | 12,760 | 0.0000 | 0.0000 | 1.0000 | 1.0151 | 1.0253 | 1.0814 | 0 | 0 | 13,798 | 13,798 | 0.6860% | 0.6860% |
| G - Residential | 1,041,666 | 0.0000 | 0.0000 | 1.0000 | 1.0151 | 1.0253 | 1.0814 | 0 | 0 | 1,126,436 | 1,126,436 | 56.0046% | 56.0046% |
| G - SBS | 1,986 | 0.9954 | 0.0046 | 0.0000 | 1.0151 | 1.0253 | 1.0814 | 2,007 | 9 | 0 | 2,016 | 0.1002% | 0.1002% |
| TOTAL RETAIL | 1,873,661 | | | | | | • | 130,415 | 115,095 | 1,765,820 | 2,011,329 | 100.0000% | 100.0000% |
| G - FPU (INT) | 0 | 1.0000 | 0.0000 | 0.0000 | 1.0151 | 1.0253 | 1.0814 | 0 | 0 | 0 | 0 | 0.0000% | |
| G - FPU (PEAK) | 0 | 1.0000 | 0.0000 | 0.0000 | 1.0151 | 1.0253 | 1.0814 | 0 | 0 | 0 | 0 | 0.0000% | |
| TOTAL WHOLESALE | 0 | | | | | | - | 0 | 0 | 0 | 0 | 0.0000% | |
| TOTAL GULF POWER | 1,873,661 | | | | | | = | 130,415 | 115,095 | 1,765,820 | 2,011,329 | 100.0000% | |
| JURIS SEPARATION FACTOR | | | | | | | | | | | | 1 000000 | |

JURIS SEPARATION FACTOR 1.000000

JURISDICTIONAL SEPARATION STUDY AND RETAIL COST OF SERVICE STUDY E107 - PRODUCTION: 12CP Demand

December 2022 - Subsequent Year Adjustment

| SECOND TRA 1.0000 1.0000 1.0000 1.0000 1.0000 1.0000 1.0000 |
|--|
| 0.9951 0.6083 0.2010 0.000 |
| 0.6083 0.2010 00 1.0000 |
| 0.2010 0.0000 |
| 1.0000 |
| |
| 00 1.0000 |
| |
| 0.0000 |
| |
| 0.0000 |
| 0.0000 |
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| |

JURIS SEPARATION FACTOR ______0.974531

JURISDICTIONAL SEPARATION STUDY AND RETAIL COST OF SERVICE STUDY E109 - SECONDARY DISTRIBUTION: Customer Non-Coincident Peak (NCP) Demand December 2022 - Subsequent Year Adjustment

| RATE CLASS | MAX NCP | VOLTAGE LEVEL % - DEMAND | LOSS EXPANSION FACTOR | MAX NCP @ G | GENERATION | % OF T | OTAL |
|-------------------------|-----------|-----------------------------|-----------------------|-------------|------------|-----------|-----------|
| | @ METER | SECOND | SECOND | SECOND | TOTAL | SYSTEM | RETAIL |
| G - GS | 157,579 | 1.0000 | 1.0814 | 170,403 | 170,403 | 3.8828% | 3.8828% |
| G - GSD/GSDT | 697,417 | 0.9951 | 1.0814 | 750,496 | 750,496 | 17.1010% | 17.1010% |
| G - LP/LPT | 139,782 | 0.6083 | 1.0814 | 91,952 | 91,952 | 2.0952% | 2.0952% |
| G - Major Accts | 365,081 | 0.2010 | 1.0814 | 79,367 | 79,367 | 1.8085% | 1.8085% |
| G - OS | 31,000 | 1.0000 | 1.0814 | 33,523 | 33,523 | 0.7639% | 0.7639% |
| G - Residential | 3,017,333 | 1.0000 | 1.0814 | 3,262,881 | 3,262,881 | 74.3487% | 74.3487% |
| G - SBS | 54,737 | 0.0000 | 1.0814 | 0 | 0 | 0.0000% | 0.0000% |
| TOTAL RETAIL | 4,462,929 | • | - - | 4,388,622 | 4,388,622 | 100.0000% | 100.0000% |
| G - FPU (INT) | 31,001 | 0.0000 | 1.0814 | 0 | 0 | 0.0000% | |
| G - FPU (PEAK) | 32,278 | 0.0000 | 1.0814 | 0 | 0 | 0.0000% | |
| TOTAL WHOLESALE | 63,279 | • | <u>-</u> | 0 | 0 | 0.0000% | |
| TOTAL GULF POWER | 4,526,207 | <u>.</u> | = | 4,388,622 | 4,388,622 | 100.0000% | |
| JURIS SEPARATION FACTOR | | | | | | 1.000000 | |

JURISDICTIONAL SEPARATION STUDY AND RETAIL COST OF SERVICE STUDY

E201 - TOTAL SALES: Total Annual Energy December 2022 - Test Year

| DATE CLASS | MWH SALES | VO | LTAGE LEVEL | % | LOSS E | XPANSION FA | CTORS | | MWH SALES @ | GENERATION | | % OF T | OTAL |
|------------------|------------|--------|-------------|-----------|--------|-------------|----------|-----------|-------------|------------|------------|-----------|-----------|
| RATE CLASS | @ METER | TRANS | PRIMARY | SECONDARY | TRANS | PRIMARY | SECOND | TRANS | PRIMARY | SECOND | TOTAL | SYSTEM | RETAIL |
| G - GS | 316,993 | 0.0000 | 0.0000 | 1.0000 | 1.0117 | 1.0193 | 1.0604 | 0 | 0 | 336,125 | 336,125 | 2.8703% | 2.9431% |
| G - GSD/GSDT | 2,491,564 | 0.0001 | 0.0047 | 0.9952 | 1.0117 | 1.0193 | 1.0604 | 171 | 11,962 | 2,629,317 | 2,641,451 | 22.5561% | 23.1287% |
| G - LP/LPT | 751,947 | 0.0000 | 0.4336 | 0.5664 | 1.0117 | 1.0193 | 1.0604 | 0 | 332,317 | 451,630 | 783,947 | 6.6943% | 6.8643% |
| G - Major Accts | 1,730,286 | 0.4898 | 0.2957 | 0.2145 | 1.0117 | 1.0193 | 1.0604 | 857,400 | 521,478 | 393,596 | 1,772,474 | 15.1356% | 15.5199% |
| G - OS | 135,015 | 0.0000 | 0.0000 | 1.0000 | 1.0117 | 1.0193 | 1.0604 | 0 | 0 | 143,164 | 143,164 | 1.2225% | 1.2535% |
| G - Residential | 5,402,988 | 0.0000 | 0.0000 | 1.0000 | 1.0117 | 1.0193 | 1.0604 | 0 | 0 | 5,729,082 | 5,729,082 | 48.9222% | 50.1642% |
| G - SBS | 14,243 | 0.8795 | 0.1205 | 0.0000 | 1.0117 | 1.0193 | 1.0604 | 12,673 | 1,750 | 0 | 14,423 | 0.1232% | 0.1263% |
| TOTAL RETAIL | 10,843,037 | | | | | | - | 870,245 | 867,506 | 9,682,913 | 11,420,664 | 97.5242% | 100.0000% |
| G - FPU (INT) | 181,040 | 1.0000 | 0.0000 | 0.0000 | 1.0117 | 1.0193 | 1.0603 | 183,157 | 0 | 0 | 183,157 | 1.5640% | |
| G - FPU (PEAK) | 105,541 | 1.0000 | 0.0000 | 0.0000 | 1.0117 | 1.0193 | 1.0603 | 106,775 | 0 | 0 | 106,775 | 0.9118% | |
| TOTAL WHOLESALE | 286,581 | | | | | | <u>-</u> | 289,932 | 0 | 0 | 289,932 | 2.4758% | |
| TOTAL GULF POWER | 11,129,617 | | | | | | = | 1,160,177 | 867,506 | 9,682,913 | 11,710,596 | 100.0000% | |
| | | | | | | | | | | | | | |

JURIS SEPARATION FACTOR 0.975242

JURISDICTIONAL SEPARATION STUDY AND RETAIL COST OF SERVICE STUDY E202 - NON-STRATIFIED SALES: Total Annual Energy December 2022 - Test Year

| DATE CLASS | | MWH SALES | | VO | LTAGE LEVEL | % | LOSS E | KPANSION FA | CTORS | | MWH SALES @ | GENERATION | | % OF T | OTAL |
|-------------------------|------------|-----------|------------|--------|-------------|-----------|--------|-------------|--------|---------|-------------|------------|------------|-----------|-----------|
| RATE CLASS | @ METER | ADJ | ADJUSTED | TRANS | PRIMARY | SECONDARY | TRANS | PRIMARY | SECOND | TRANS | PRIMARY | SECOND | TOTAL | SYSTEM | RETAIL |
| G - GS | 316,993 | 0 | 316,993 | 0.0000 | 0.0000 | 1.0000 | 1.0117 | 1.0193 | 1.0604 | 0 | 0 | 336,125 | 336,125 | 2.9431% | 2.9431% |
| G - GSD/GSDT | 2,491,564 | 0 | 2,491,564 | 0.0001 | 0.0047 | 0.9952 | 1.0117 | 1.0193 | 1.0604 | 171 | 11,962 | 2,629,317 | 2,641,451 | 23.1287% | 23.1287% |
| G - LP/LPT | 751,947 | 0 | 751,947 | 0.0000 | 0.4336 | 0.5664 | 1.0117 | 1.0193 | 1.0604 | 0 | 332,317 | 451,630 | 783,947 | 6.8643% | 6.8643% |
| G - Major Accts | 1,730,286 | 0 | 1,730,286 | 0.4898 | 0.2957 | 0.2145 | 1.0117 | 1.0193 | 1.0604 | 857,400 | 521,478 | 393,596 | 1,772,474 | 15.5199% | 15.5199% |
| G - OS | 135,015 | 0 | 135,015 | 0.0000 | 0.0000 | 1.0000 | 1.0117 | 1.0193 | 1.0604 | 0 | 0 | 143,164 | 143,164 | 1.2535% | 1.2535% |
| G - Residential | 5,402,988 | 0 | 5,402,988 | 0.0000 | 0.0000 | 1.0000 | 1.0117 | 1.0193 | 1.0604 | 0 | 0 | 5,729,082 | 5,729,082 | 50.1642% | 50.1642% |
| G - SBS | 14,243 | 0 | 14,243 | 0.8795 | 0.1205 | 0.0000 | 1.0117 | 1.0193 | 1.0604 | 12,673 | 1,750 | 0 | 14,423 | 0.1263% | 0.1263% |
| TOTAL RETAIL | 10,843,037 | 0 | 10,843,037 | | | | | | _ | 870,245 | 867,506 | 9,682,913 | 11,420,664 | 100.0000% | 100.0000% |
| G - FPU (INT) | 181,040 | (181,040) | 0 | 1.0000 | 0.0000 | 0.0000 | 1.0117 | 1.0193 | 1.0603 | 0 | 0 | 0 | 0 | 0.0000% | |
| G - FPU (PEAK) | 105,541 | (105,541) | 0 | 1.0000 | 0.0000 | 0.0000 | 1.0117 | 1.0193 | 1.0603 | 0 | 0 | 0 | 0 | 0.0000% | |
| TOTAL WHOLESALE | 286,581 | (286,581) | 0 | | | | | | _ | 0 | 0 | 0 | 0 | 0.0000% | |
| TOTAL GULF POWER | 11,129,617 | (286,581) | 10,843,037 | | | | | | = | 870,245 | 867,506 | 9,682,913 | 11,420,664 | 100.0000% | |
| IUDIO OFRADATION FACTOR | | | | | | | | | | | | | | 4 000000 | |

JURIS SEPARATION FACTOR 1.000000

JURISDICTIONAL SEPARATION STUDY AND RETAIL COST OF SERVICE STUDY E203INT - INTERMEDIATE STRATA SALES (CONTRACT ADJUSTED): Total Annual Energy December 2022 - Test Year

| RATE CLASS | | MWH SALES | | VO | LTAGE LEVEL | % | LOSS E | KPANSION FA | CTORS | | MWH SALES @ | GENERATION | | % OF T | OTAL |
|------------------|------------|-----------|------------|--------|-------------|-----------|--------|-------------|----------|-----------|-------------|------------|------------|-----------|-----------|
| RATE CLASS | @ METER | ADJ | ADJUSTED | TRANS | PRIMARY | SECONDARY | TRANS | PRIMARY | SECOND | TRANS | PRIMARY | SECOND | TOTAL | SYSTEM | RETAIL |
| G - GS | 316,993 | 0 | 316,993 | 0.0000 | 0.0000 | 1.0000 | 1.0117 | 1.0193 | 1.0604 | 0 | 0 | 336,125 | 336,125 | 2.8967% | 2.9431% |
| G - GSD/GSDT | 2,491,564 | 0 | 2,491,564 | 0.0001 | 0.0047 | 0.9952 | 1.0117 | 1.0193 | 1.0604 | 171 | 11,962 | 2,629,317 | 2,641,451 | 22.7636% | 23.1287% |
| G - LP/LPT | 751,947 | 0 | 751,947 | 0.0000 | 0.4336 | 0.5664 | 1.0117 | 1.0193 | 1.0604 | 0 | 332,317 | 451,630 | 783,947 | 6.7559% | 6.8643% |
| G - Major Accts | 1,730,286 | 0 | 1,730,286 | 0.4898 | 0.2957 | 0.2145 | 1.0117 | 1.0193 | 1.0604 | 857,400 | 521,478 | 393,596 | 1,772,474 | 15.2749% | 15.5199% |
| G - OS | 135,015 | 0 | 135,015 | 0.0000 | 0.0000 | 1.0000 | 1.0117 | 1.0193 | 1.0604 | 0 | 0 | 143,164 | 143,164 | 1.2338% | 1.2535% |
| G - Residential | 5,402,988 | 0 | 5,402,988 | 0.0000 | 0.0000 | 1.0000 | 1.0117 | 1.0193 | 1.0604 | 0 | 0 | 5,729,082 | 5,729,082 | 49.3724% | 50.1642% |
| G - SBS | 14,243 | 0 | 14,243 | 0.8795 | 0.1205 | 0.0000 | 1.0117 | 1.0193 | 1.0604 | 12,673 | 1,750 | 0 | 14,423 | 0.1243% | 0.1263% |
| TOTAL RETAIL | 10,843,037 | 0 | 10,843,037 | | | | | | <u>-</u> | 870,245 | 867,506 | 9,682,913 | 11,420,664 | 98.4216% | 100.0000% |
| G - FPU (INT) | 181,040 | 0 | 181,040 | 1.0000 | 0.0000 | 0.0000 | 1.0117 | 1.0193 | 1.0603 | 183,157 | 0 | 0 | 183,157 | 1.5784% | |
| G - FPU (PEAK) | 105,541 | (105,541) | 0 | 1.0000 | 0.0000 | 0.0000 | 1.0117 | 1.0193 | 1.0603 | 0 | 0 | 0 | 0 | 0.0000% | |
| TOTAL WHOLESALE | 286,581 | (105,541) | 181,040 | | | | | | <u>-</u> | 183,157 | 0 | 0 | 183,157 | 1.5784% | |
| TOTAL GULF POWER | 11,129,617 | (105,541) | 11,024,077 | | | | | | = | 1,053,402 | 867,506 | 9,682,913 | 11,603,821 | 100.0000% | |
| | | | | | | | | | | | | | | 0.004040 | |

JURIS SEPARATION FACTOR 0.984216

JURISDICTIONAL SEPARATION STUDY AND RETAIL COST OF SERVICE STUDY E203PK - PEAKING STRATA SALES (CONTRACT ADJUSTED): Total Annual Energy December 2022 - Test Year

| DATE CLASS | | MWH SALES | | VO | LTAGE LEVEL | % | LOSS E | XPANSION FA | CTORS | | MWH SALES @ | GENERATION | | % OF T | OTAL |
|------------------|------------|-----------|------------|--------|-------------|-----------|--------|-------------|----------|---------|-------------|------------|------------|-----------|-----------|
| RATE CLASS | @ METER | ADJ | ADJUSTED | TRANS | PRIMARY | SECONDARY | TRANS | PRIMARY | SECOND | TRANS | PRIMARY | SECOND | TOTAL | SYSTEM | RETAIL |
| G - GS | 316,993 | 0 | 316,993 | 0.0000 | 0.0000 | 1.0000 | 1.0117 | 1.0193 | 1.0604 | 0 | 0 | 336,125 | 336,125 | 2.8708% | 2.9431% |
| G - GSD/GSDT | 2,491,564 | 0 | 2,491,564 | 0.0001 | 0.0047 | 0.9952 | 1.0117 | 1.0193 | 1.0604 | 171 | 11,962 | 2,629,317 | 2,641,451 | 22.5600% | 23.1287% |
| G - LP/LPT | 751,947 | 0 | 751,947 | 0.0000 | 0.4336 | 0.5664 | 1.0117 | 1.0193 | 1.0604 | 0 | 332,317 | 451,630 | 783,947 | 6.6955% | 6.8643% |
| G - Major Accts | 1,730,286 | 0 | 1,730,286 | 0.4898 | 0.2957 | 0.2145 | 1.0117 | 1.0193 | 1.0604 | 857,400 | 521,478 | 393,596 | 1,772,474 | 15.1383% | 15.5199% |
| G - OS | 135,015 | 0 | 135,015 | 0.0000 | 0.0000 | 1.0000 | 1.0117 | 1.0193 | 1.0604 | 0 | 0 | 143,164 | 143,164 | 1.2227% | 1.2535% |
| G - Residential | 5,402,988 | 0 | 5,402,988 | 0.0000 | 0.0000 | 1.0000 | 1.0117 | 1.0193 | 1.0604 | 0 | 0 | 5,729,082 | 5,729,082 | 48.9308% | 50.1642% |
| G - SBS | 14,243 | 0 | 14,243 | 0.8795 | 0.1205 | 0.0000 | 1.0117 | 1.0193 | 1.0604 | 12,673 | 1,750 | 0 | 14,423 | 0.1232% | 0.1263% |
| TOTAL RETAIL | 10,843,037 | 0 | 10,843,037 | | | | | | <u>-</u> | 870,245 | 867,506 | 9,682,913 | 11,420,664 | 97.5413% | 100.0000% |
| G - FPU (INT) | 181,040 | (181,040) | 0 | 1.0000 | 0.0000 | 0.0000 | 1.0117 | 1.0193 | 1.0603 | 0 | 0 | 0 | 0 | 0.0000% | |
| G - FPU (PEAK) | 105,541 | 0 | 105,541 | 1.0000 | 0.0000 | 0.0000 | 1.0117 | 1.0193 | 1.0603 | 106,775 | 0 | 0 | 106,775 | 2.4587% | |
| TOTAL WHOLESALE | 286,581 | (181,040) | 105,541 | | | | | | <u>-</u> | 106,775 | 0 | 0 | 106,775 | 2.4587% | |
| TOTAL GULF POWER | 11,129,617 | (181,040) | 10,948,577 | | | | | | = | 977,020 | 867,506 | 9,682,913 | 11,527,439 | 100.0000% | |
| | | | | | | | | | | | | | | | |

JURIS SEPARATION FACTOR 0.975413

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JURISDICTIONAL SEPARATION STUDY AND RETAIL COST OF SERVICE STUDY E205 - NET UNCOLLECTIBLES EXPENSE December 2022 - Test Year

| | | % OF TO | OTAL |
|-------------------------|--------------------|-----------|-----------|
| RATE CLASS | NET UNCOLLECTIBLES | SYSTEM | RETAIL |
| G - GS | 68,290 | 2.3864% | 2.3864% |
| G - GSD/GSDT | 108,638 | 3.7964% | 3.7964% |
| G - LP/LPT | 33,917 | 1.1853% | 1.1853% |
| G - Major Accts | 0 | 0.0000% | 0.0000% |
| G - OS | 18,229 | 0.6370% | 0.6370% |
| G - Residential | 2,632,542 | 91.9949% | 91.9949% |
| G - SBS | 0 | 0.0000% | 0.0000% |
| TOTAL RETAIL | 2,861,617 | 100.0000% | 100.0000% |
| G - FPU (INT) | 0 | 0.0000% | |
| G - FPU (PEAK) | 0 | 0.0000% | |
| TOTAL WHOLESALE | 0 | 0.0000% | |
| TOTAL GULF POWER | 2,861,617 | 100.0000% | |
| JURIS SEPARATION FACTOR | _ | 1.000000 | |

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JURISDICTIONAL SEPARATION STUDY AND RETAIL COST OF SERVICE STUDY E206 - RETAIL SALES ONLY (AT METER): Total Annual Energy December 2022 - Test Year

| RATE CLASS | MWH SALES | % OF TOT | AL |
|-------------------------|------------|-----------|-----------|
| RATE CLASS | @ METER | SYSTEM | RETAIL |
| G - GS | 316,993 | 2.9235% | 2.9235% |
| G - GSD/GSDT | 2,491,564 | 22.9785% | 22.9785% |
| G - LP/LPT | 751,947 | 6.9348% | 6.9348% |
| G - Major Accts | 1,730,286 | 15.9576% | 15.9576% |
| G - OS | 135,015 | 1.2452% | 1.2452% |
| G - Residential | 5,402,988 | 49.8291% | 49.8291% |
| G - SBS | 14,243 | 0.1314% | 0.1314% |
| TOTAL RETAIL | 10,843,037 | 100.0000% | 100.0000% |
| G - FPU (INT) | 0 | 0.0000% | |
| G - FPU (PEAK) | 0 | 0.0000% | |
| TOTAL WHOLESALE | 0 | 0.0000% | |
| TOTAL GULF POWER | 10,843,037 | 100.0000% | |
| JURIS SEPARATION FACTOR | | 1.000000 | |

JURISDICTIONAL SEPARATION STUDY AND RETAIL COST OF SERVICE STUDY E301 - TRANSMISSION CUSTOMER PULL-OFFS: Average Number of Retail Customers December 2022 - Test Year

| | | | TRANSMISSIO | N CUSTOMERS | | % OF T | OTAL |
|-------------------------|--------------------------|--------------------------------|--------------------------|----------------|-------------------------|-----------|-----------|
| RATE CLASS | AVERAGE NO. OF CUSTOMERS | METER COUNT VOLTAGE LEVEL % | AVERAGE NO. OF CUSTOMERS | PULL-OFF COSTS | TOTAL PULL-OFF COSTS | SYSTEM | RETAIL |
| G - GS | 34,246 | 0.0000 | 0 | \$161,095 | \$0 | 0.0000% | 0.0000% |
| G - GSD/GSDT | 15,678 | 0.0001 | 1 | \$161,095 | \$162,979 | 7.1958% | 7.1958% |
| G - LP/LPT | 202 | 0.0000 | 0 | \$161,095 | \$0 | 0.0000% | 0.0000% |
| G - Major Accts | 130 | 0.0850 | 11 | \$161,095 | \$1,779,765 | 78.5791% | 78.5791% |
| G - OS | 10,267 | 0.0000 | 0 | \$161,095 | \$0 | 0.0000% | 0.0000% |
| G - Residential | 418,415 | 0.0000 | 0 | \$161,095 | \$0 | 0.0000% | 0.0000% |
| G - SBS | 3 | 0.6667 | 2 | \$161,095 | \$322,190 | 14.2251% | 14.2251% |
| TOTAL RETAIL | 478,941 | | 14 | | \$2,264,934 | 100.0000% | 100.0000% |
| G - FPU (INT) | 0 | 0.0000 | 0 | \$0 | \$0 | 0.0000% | |
| G - FPU (PEAK) | 0 | 0.0000 | 0 | \$0 | \$0 | 0.0000% | |
| TOTAL WHOLESALE | 0 | | 0 | | \$0 | 0.0000% | |
| TOTAL GULF POWER | 478,941 | : <u>=</u> | 14 | | \$2,264,934 | 100.0000% | |
| JURIS SEPARATION FACTOR | | | | | - | 1.000000 | |

JURISDICTIONAL SEPARATION STUDY AND RETAIL COST OF SERVICE STUDY E302 - PRIMARY CUSTOMER PULL-OFFS: Average Number of Retail Customers December 2022 - Test Year

| | PRIMARY CUSTOMERS | | | | % OF TOTAL | | |
|-------------------------|--------------------------|--------------------------------|--------------------------|-----------------|-------------------------|-----------|-----------|
| RATE CLASS | AVERAGE NO. OF CUSTOMERS | METER COUNT VOLTAGE LEVEL % | AVERAGE NO. OF CUSTOMERS | PULL-OFFS COSTS | TOTAL PULL-OFF COSTS | SYSTEM | RETAIL |
| G - GS | 34,246 | 0.0000 | 0 | \$11,348 | \$0 | 0.0000% | 0.0000% |
| G - GSD/GSDT | 15,678 | 0.0019 | 30 | \$11,348 | \$339,638 | 38.0347% | 38.0347% |
| G - LP/LPT | 202 | 0.0905 | 18 | \$11,348 | \$207,343 | 23.2196% | 23.2196% |
| G - Major Accts | 130 | 0.2268 | 29 | \$11,348 | \$334,639 | 37.4749% | 37.4749% |
| G - OS | 10,267 | 0.0000 | 0 | \$11,348 | \$0 | 0.0000% | 0.0000% |
| G - Residential | 418,415 | 0.0000 | 0 | \$11,348 | \$0 | 0.0000% | 0.0000% |
| G - SBS | 3 | 0.3333 | 1 | \$11,348 | \$11,348 | 1.2708% | 1.2708% |
| TOTAL RETAIL | 478,941 | | 79 | | \$892,969 | 100.0000% | 100.0000% |
| G - FPU (INT) | 0 | 0.0000 | 0 | \$0 | \$0 | 0.0000% | |
| G - FPU (PEAK) | 0 | 0.0000 | 0 | \$0 | \$0 | 0.0000% | |
| TOTAL WHOLESALE | 0 | | 0 | | \$0 | 0.0000% | |
| TOTAL GULF POWER | 478,941 | : <u>=</u> | 79 | : | \$892,969 | 100.0000% | |
| JURIS SEPARATION FACTOR | | | | | _ | 1.000000 | |

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JURISDICTIONAL SEPARATION STUDY AND RETAIL COST OF SERVICE STUDY E303 - SECONDARY CUSTOMERS: Average No. of Retail Cust (Excl. OL and SL) December 2022 - Test Year

| | | SECONDARY | CUSTOMERS | % OF TOTAL | | |
|-------------------------|--------------------------|--------------------------------|--------------------------|------------|-----------|--|
| RATE CLASS | AVERAGE NO. OF CUSTOMERS | METER COUNT VOLTAGE LEVEL % | AVERAGE NO. OF CUSTOMERS | SYSTEM | RETAIL | |
| G - GS | 34,246 | 1.0000 | 34,246 | 7.3085% | 7.3085% | |
| G - GSD/GSDT | 15,678 | 0.9980 | 15,647 | 3.3393% | 3.3393% | |
| G - LP/LPT | 202 | 0.9095 | 184 | 0.0392% | 0.0392% | |
| G - Major Accts | 130 | 0.6882 | 89 | 0.0191% | 0.0191% | |
| G - OS | 0 | 1.0000 | 0 | 0.0000% | 0.0000% | |
| G - Residential | 418,415 | 1.0000 | 418,415 | 89.2940% | 89.2940% | |
| G - SBS | 3 | 0.0000 | 0 | 0.0000% | 0.0000% | |
| TOTAL RETAIL | 468,674 | | 468,582 | 100.0000% | 100.0000% | |
| G - FPU (INT) | 0 | 0.0000 | 0 | 0.0000% | | |
| G - FPU (PEAK) | 0 | 0.0000 | 0 | 0.0000% | | |
| TOTAL WHOLESALE | 0 | · | 0 | 0.0000% | | |
| TOTAL GULF POWER | 468,674 | : = | 468,582 | 100.0000% | | |
| JURIS SEPARATION FACTOR | | | - | 1.000000 | | |

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JURISDICTIONAL SEPARATION STUDY AND RETAIL COST OF SERVICE STUDY E309 - DISTRIBUTION CUSTOMERS: Avg. No. of Retail Customers (Excl. SL) December 2022 - Test Year

| | | % OF T | OTAL | |
|-------------------------|--------------------------------|-----------|-----------|--|
| RATE CLASS | AVERAGE NO. OF DIST. CUSTOMERS | SYSTEM | RETAIL | |
| G - GS | 34,246 | 7.3073% | 7.3073% | |
| G - GSD/GSDT | 15,677 | 3.3451% | 3.3451% | |
| G - LP/LPT | 202 | 0.0431% | 0.0431% | |
| G - Major Accts | 119 | 0.0254% | 0.0254% | |
| G - OS | 0 | 0.0000% | 0.0000% | |
| G - Residential | 418,415 | 89.2790% | 89.2790% | |
| G - SBS | 1 | 0.0002% | 0.0002% | |
| TOTAL RETAIL | 468,660 | 100.0000% | 100.0000% | |
| G - FPU (INT) | 0 | 0.0000% | | |
| G - FPU (PEAK) | 0 | 0.0000% | | |
| TOTAL WHOLESALE | 0 | 0.0000% | | |
| TOTAL GULF POWER | 468,660 | 100.0000% | | |
| JURIS SEPARATION FACTOR | _ | 1.000000 | | |

JURISDICTIONAL SEPARATION STUDY AND RETAIL COST OF SERVICE STUDY E310 - DISTRIBUTION CUSTOMERS: Weighted Avg. No. of Retail Customers (Excl. SL) December 2022 - Test Year

| | | METER COUNT VO | LTAGE LEVEL % | WEIGHTED A | AVERAGE NO. OF C | USTOMERS | % OF TO | TAL |
|-------------------------|--------------------------|----------------|---------------|------------|------------------|--------------|-----------|-----------|
| RATE CLASS | AVERAGE NO. OF CUSTOMERS | PRIMARY | SECONDARY | PRIMARY | SECONDARY | DISTRIBUTION | SYSTEM | RETAIL |
| G - GS | 34,246 | 0.0000 | 1.0000 | 0 | 34,246 | 34,246 | 7.3073% | 7.3073% |
| G - GSD/GSDT | 15,678 | 0.0019 | 0.9980 | 30 | 15,646 | 15,677 | 3.3451% | 3.3451% |
| G - LP/LPT | 202 | 0.0905 | 0.9095 | 18 | 184 | 202 | 0.0431% | 0.0431% |
| G - Major Accts | 130 | 0.2268 | 0.6882 | 27 | 82 | 119 | 0.0254% | 0.0254% |
| G - OS | 0 | 0.0000 | 1.0000 | 0 | 0 | 0 | 0.0000% | 0.0000% |
| G - Residential | 418,415 | 0.0000 | 1.0000 | 0 | 418,415 | 418,415 | 89.2790% | 89.2790% |
| G - SBS | 3 | 0.3333 | 0.0000 | 0 | 0 | 1 | 0.0002% | 0.0002% |
| TOTAL RETAIL | 468,674 | | <u> </u> | 76 | 468,573 | 468,660 | 100.0000% | 100.0000% |
| G - FPU (INT) | 0 | 0.0000 | 0.0000 | 0 | 0 | 0 | 0.0000% | |
| G - FPU (PEAK) | 0 | 0.0000 | 0.0000 | 0 | 0 | 0 | 0.0000% | |
| TOTAL WHOLESALE | 0 | | <u>-</u> | 0 | 0 | 0 | 0.0000% | |
| TOTAL GULF POWER | 468,674 | | | 76 | 468,573 | 468,660 | 100.0000% | |
| JURIS SEPARATION FACTOR | | | | | | | 1.000000 | |

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JURISDICTIONAL SEPARATION STUDY AND RETAIL COST OF SERVICE STUDY E311 - LATE PAYMENT CHARGES: Miscellaneous Service Revenues December 2022 - Test Year

| | | % OF TOTAL | | |
|-------------------------|-------------------------|------------|-----------|--|
| RATE CLASS | LATE PAYMENT CHARGES | SYSTEM | RETAIL | |
| G - GS | 357,033 | 6.1356% | 6.1356% | |
| G - GSD/GSDT | 69,753 | 1.1987% | 1.1987% | |
| G - LP/LPT | 0 | 0.0000% | 0.0000% | |
| G - Major Accts | 177 | 0.0030% | 0.0030% | |
| G - OS | 673 | 0.0116% | 0.0116% | |
| G - Residential | 5,391,359 | 92.6510% | 92.6510% | |
| G - SBS | 0 | 0.0000% | 0.0000% | |
| TOTAL RETAIL | 5,818,994 | 100.0000% | 100.0000% | |
| G - FPU (INT) | 0 | 0.0000% | | |
| G - FPU (PEAK) | 0 | 0.0000% | | |
| TOTAL WHOLESALE | 0 | 0.0000% | | |
| TOTAL GULF POWER | 5,818,994 | 100.0000% | | |
| JURIS SEPARATION FACTOR | | 1.000000 | | |

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JURISDICTIONAL SEPARATION STUDY AND RETAIL COST OF SERVICE STUDY E312 - INITIAL CONNECTION CHARGES: Miscellaneous Service Revenues December 2022 - Test Year

| | | % OF TOTAL | | |
|-------------------------|----------------------------|------------|-----------|--|
| RATE CLASS | INITIAL CONNECTION CHARGES | SYSTEM | RETAIL | |
| G - GS | 7,769 | 6.1356% | 6.1356% | |
| G - GSD/GSDT | 1,518 | 1.1987% | 1.1987% | |
| G - LP/LPT | 0 | 0.0000% | 0.0000% | |
| G - Major Accts | 4 | 0.0030% | 0.0030% | |
| G - OS | 15 | 0.0116% | 0.0116% | |
| G - Residential | 117,315 | 92.6510% | 92.6510% | |
| G - SBS | 0 | 0.0000% | 0.0000% | |
| TOTAL RETAIL | 126,620 | 100.0000% | 100.0000% | |
| G - FPU (INT) | 0 | 0.0000% | | |
| G - FPU (PEAK) | 0 | 0.0000% | | |
| TOTAL WHOLESALE | 0 | 0.0000% | | |
| TOTAL GULF POWER | 126,620 | 100.0000% | | |
| JURIS SEPARATION FACTOR | | 1.000000 | | |

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JURISDICTIONAL SEPARATION STUDY AND RETAIL COST OF SERVICE STUDY E313 - RECONNECTION AFTER NON-PAYMENT: Miscellaneous Service Revenues December 2022 - Test Year

| | | % OF 7 | ΓΟΤΑL |
|-------------------------|-----------------------------------|---------------|-----------|
| RATE CLASS | RECONNECTION AFTER NON-PAYMENT | SYSTEM | RETAIL |
| G - GS | 1,261 | 0.1269% | 0.1269% |
| G - GSD/GSDT | 0 | 0.0000% | 0.0000% |
| G - LP/LPT | 0 | 0.0000% | 0.0000% |
| G - Major Accts | 0 | 0.0000% | 0.0000% |
| G - OS | 0 | 0.0000% | 0.0000% |
| G - Residential | 992,192 | 99.8731% | 99.8731% |
| G - SBS | 0 | 0.0000% | 0.0000% |
| TOTAL RETAIL | 993,453 | 100.0000% | 100.0000% |
| G - FPU (INT) | 0 | 0.0000% | |
| G - FPU (PEAK) | 0 | 0.0000% | |
| TOTAL WHOLESALE | 0 | 0.0000% | |
| TOTAL GULF POWER | 993,453 | 100.0000% | |
| JURIS SEPARATION FACTOR | | 1.000000 | |

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JURISDICTIONAL SEPARATION STUDY AND RETAIL COST OF SERVICE STUDY E314 - CONNECTION OF EXISTING ACCOUNTS: Miscellaneous Service Revenues December 2022 - Test Year

| | | % OF 1 | ΓΟΤΑL |
|-------------------------|---------------------------------|---------------|-----------|
| RATE CLASS | CONNECTION OF EXISTING ACCOUNTS | SYSTEM | RETAIL |
| G - GS | 190,840 | 9.9982% | 9.9982% |
| G - GSD/GSDT | 35,269 | 1.8477% | 1.8477% |
| G - LP/LPT | 0 | 0.0000% | 0.0000% |
| G - Major Accts | 98 | 0.0051% | 0.0051% |
| G - OS | 374 | 0.0196% | 0.0196% |
| G - Residential | 1,682,168 | 88.1294% | 88.1294% |
| G - SBS | 0 | 0.0000% | 0.0000% |
| TOTAL RETAIL | 1,908,747 | 100.0000% | 100.0000% |
| G - FPU (INT) | 0 | 0.0000% | |
| G - FPU (PEAK) | 0 | 0.0000% | |
| TOTAL WHOLESALE | 0 | 0.0000% | |
| TOTAL GULF POWER | 1,908,747 | 100.0000% | |
| JURIS SEPARATION FACTOR | | 1.000000 | |

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JURISDICTIONAL SEPARATION STUDY AND RETAIL COST OF SERVICE STUDY E315 - RETURNED CHECK CHARGES: Miscellaneous Service Revenues December 2022 - Test Year

| | | % OF TOTAL | | | | |
|-------------------------|---------------------------|------------|-----------|--|--|--|
| RATE CLASS | RETURNED CHECK CHARGES | SYSTEM | RETAIL | | | |
| G - GS | 5,971 | 1.8316% | 1.8316% | | | |
| G - GSD/GSDT | 3,428 | 1.0516% | 1.0516% | | | |
| G - LP/LPT | 0 | 0.0000% | 0.0000% | | | |
| G - Major Accts | 0 | 0.0000% | 0.0000% | | | |
| G - OS | 0 | 0.0000% | 0.0000% | | | |
| G - Residential | 316,610 | 97.1169% | 97.1169% | | | |
| G - SBS | 0 | 0.0000% | 0.0000% | | | |
| TOTAL RETAIL | 326,009 | 100.0000% | 100.0000% | | | |
| G - FPU (INT) | 0 | 0.0000% | | | | |
| G - FPU (PEAK) | 0 | 0.0000% | | | | |
| TOTAL WHOLESALE | 0 | 0.0000% | | | | |
| TOTAL GULF POWER | 326,009 | 100.0000% | | | | |
| JURIS SEPARATION FACTOR | | 1.000000 | | | | |

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JURISDICTIONAL SEPARATION STUDY AND RETAIL COST OF SERVICE STUDY E316 - CURRENT DIVERSION CHARGES: Miscellaneous Service Revenues December 2022 - Test Year

| | | % OF TOTAL | | | | |
|-------------------------|---------------------------|------------|-----------|--|--|--|
| RATE CLASS | CURRENT DIVERSION CHARGES | SYSTEM | RETAIL | | | |
| G - GS | 9,738 | 6.1356% | 6.1356% | | | |
| G - GSD/GSDT | 1,903 | 1.1987% | 1.1987% | | | |
| G - LP/LPT | 0 | 0.0000% | 0.0000% | | | |
| G - Major Accts | 5 | 0.0030% | 0.0030% | | | |
| G - OS | 18 | 0.0116% | 0.0116% | | | |
| G - Residential | 147,056 | 92.6510% | 92.6510% | | | |
| G - SBS | 0 | 0.0000% | 0.0000% | | | |
| TOTAL RETAIL | 158,720 | 100.0000% | 100.0000% | | | |
| G - FPU (INT) | 0 | 0.0000% | | | | |
| G - FPU (PEAK) | 0 | 0.0000% | | | | |
| TOTAL WHOLESALE | 0 | 0.0000% | ı | | | |
| TOTAL GULF POWER | 158,720 | 100.0000% | · | | | |
| JURIS SEPARATION FACTOR | | 1.000000 | | | | |

JURISDICTIONAL SEPARATION STUDY AND RETAIL COST OF SERVICE STUDY E320 - METER & MATERIALS COSTS: Average No. of Customers December 2022 - Test Year

| | | | WEIGHTED N | IETER COSTS | | % OF T | OTAL |
|-------------------------|----------------------------|-------------------|-------------------------------|-----------------|--|-----------|-----------|
| RATE CLASS | AVERAGE NO. CUSTS/ACCTS | M&S COST PER UNIT | M&S COST PER UNIT RST(T)-1 | CUSTOMER WEIGHT | WEIGHTED AVG M&S COST PER CUSTOMER | SYSTEM | RETAIL |
| G - GS | 34,246 | \$193 | \$85 | 2.26 | \$77,412 | 12.7411% | 12.7411% |
| G - GSD/GSDT | 15,678 | \$500 | \$85 | 5.86 | \$91,885 | 15.1233% | 15.1233% |
| G - LP/LPT | 202 | \$1,260 | \$85 | 14.78 | \$2,985 | 0.4913% | 0.4913% |
| G - Major Accts | 130 | \$3,386 | \$85 | 39.73 | \$5,165 | 0.8501% | 0.8501% |
| G - OS | 10,267 | \$93 | \$85 | 1.09 | \$11,160 | 1.8367% | 1.8367% |
| G - Residential | 418,415 | \$85 | \$85 | 1.00 | \$418,415 | 68.8665% | 68.8665% |
| G - SBS | 3 | \$15,710 | \$85 | 184.31 | \$553 | 0.0910% | 0.0910% |
| TOTAL RETAIL | 478,941 | • | | | \$607,574 | 100.0000% | 100.0000% |
| G - FPU (INT) | 0 | \$21,508 | \$85 | \$252 | \$252 | 0.0000% | |
| G - FPU (PEAK) | 0 | \$21,508 | \$85 | \$252 | \$252 | 0.0000% | |
| TOTAL WHOLESALE | 0 | • | | | \$505 | 0.0000% | |
| TOTAL GULF POWER | 478,941 | : | | | \$608,079 | 100.0000% | |
| JURIS SEPARATION FACTOR | | | | | _ | 1.000000 | |

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JURISDICTIONAL SEPARATION STUDY AND RETAIL COST OF SERVICE STUDY E325 - METER COSTS: Number of Meters (Metered Classes Only) December 2022 - Test Year

| | | METER COSTS | | % OF TOTAL | | |
|-------------------------|-----------------------|------------------------------|----------------------------|------------|-----------|--|
| RATE CLASS | AVERAGE NO. OF METERS | ADJUSTED METER COST PER UNIT | TOTAL ADJUSTED METER COSTS | SYSTEM | RETAIL | |
| G - GS | 30,370 | \$318 | \$9,658,701 | 12.4438% | 12.4942% | |
| G - GSD/GSDT | 15,497 | \$839 | \$13,000,356 | 16.7490% | 16.8168% | |
| G - LP/LPT | 199 | \$2,080 | \$413,976 | 0.5333% | 0.5355% | |
| G - Major Accts | 130 | \$5,152 | \$671,917 | 0.8657% | 0.8692% | |
| G - OS | 26 | \$144 | \$3,703 | 0.0048% | 0.0048% | |
| G - Residential | 399,179 | \$134 | \$53,488,305 | 68.9117% | 69.1906% | |
| G - SBS | 3 | \$22,931 | \$68,793 | 0.0886% | 0.0890% | |
| TOTAL RETAIL | 445,404 | • | \$77,305,751 | 99.5969% | 100.0000% | |
| G - FPU (INT) | 6 | \$31,286 | \$187,717 | 0.2418% | | |
| G - FPU (PEAK) | 4 | \$31,286 | \$125,145 | 0.1612% | | |
| TOTAL WHOLESALE | 10 | | \$312,862 | 0.4031% | | |
| TOTAL GULF POWER | 445,414 | : | \$77,618,613 | 100.0000% | | |
| JURIS SEPARATION FACTOR | | | _ | 0.995969 | | |

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JURISDICTIONAL SEPARATION STUDY AND RETAIL COST OF SERVICE STUDY E330 - METER READING EXPENSES (Metered Classes Only) December 2022 - Test Year

| | | % OF TOT | AL |
|-------------------------|---------------------------|-----------|-----------|
| RATE CLASS | METER READING EXPENSES | SYSTEM | RETAIL |
| G - GS | 11,098 | 6.8183% | 6.8184% |
| G - GSD/GSDT | 5,663 | 3.4792% | 3.4793% |
| G - LP/LPT | 73 | 0.0447% | 0.0447% |
| G - Major Accts | 48 | 0.0293% | 0.0293% |
| G - OS | 9 | 0.0058% | 0.0058% |
| G - Residential | 145,868 | 89.6199% | 89.6219% |
| G - SBS | 1 | 0.0007% | 0.0007% |
| TOTAL RETAIL | 162,759 | 99.9978% | 100.0000% |
| G - FPU (INT) | 2 | 0.0013% | |
| G - FPU (PEAK) | 1 | 0.0009% | |
| TOTAL WHOLESALE | 4 | 0.0022% | |
| TOTAL GULF POWER | 162,763 | 100.0000% | |
| JURIS SEPARATION FACTOR | _ | 0.999978 | |

JURISDICTIONAL SEPARATION STUDY AND RETAIL COST OF SERVICE STUDY E355 - METER, MATERIALS & OVERHEAD COSTS: Average No. of Customers December 2022 - Test Year

| | | | WEIGHTED M | | % OF TOTAL | | |
|-------------------------|--------------------------|--------------------|--------------------------------|-----------------|--|-----------|-----------|
| | AVERAGE NO. OF CUSTOMERS | M&S & OH COST/UNIT | RS-1 M&S & OH COST PER UNIT | CUSTOMER WEIGHT | WEIGHTED AVG. M&S + OH COST PER CUSTOMER | SYSTEM | RETAIL |
| G - GS | 34,246 | \$278 | \$123 | 2.26 | | 12.7305% | 12.7411% |
| G - GSD/GSDT | 15,678 | \$720 | \$123 | 5.86 | \$91,885 | 15.1107% | 15.1233% |
| G - LP/LPT | 202 | \$1,815 | \$123 | 14.78 | \$2,985 | 0.4909% | 0.4913% |
| G - Major Accts | 130 | \$4,879 | \$123 | 39.73 | \$5,165 | 0.8493% | 0.8501% |
| G - OS | 10,267 | \$133 | \$123 | 1.09 | \$11,160 | 1.8352% | 1.8367% |
| G - Residential | 418,415 | \$123 | \$123 | 1.00 | \$418,415 | 68.8094% | 68.8665% |
| G - SBS | 3 | \$22,636 | \$123 | 184.31 | \$553 | 0.0909% | 0.0910% |
| TOTAL RETAIL | 478,941 | ı | | | \$607,574 | 99.9170% | 100.0000% |
| G - FPU (INT) | 0 | \$30,991 | \$123 | \$252 | \$0 | 0.0415% | |
| G - FPU (PEAK) | 0 | \$30,991 | \$123 | \$252 | \$0 | 0.0415% | |
| TOTAL WHOLESALE | 0 | | | | \$0 | 0.0830% | |
| TOTAL GULF POWER | 478,941 | | | | \$607,574 | 100.0000% | |
| JURIS SEPARATION FACTOR | | • | | | | 0.999170 | |

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JURISDICTIONAL SEPARATION STUDY AND RETAIL COST OF SERVICE STUDY E356 - AVERAGE NO. OF CUSTOMERS: Average No. of Retail Customers December 2022 - Test Year

| | | % OF TOTAL | | | | |
|-------------------------|-----------------------------|------------|-----------|--|--|--|
| RATE CLASS | AVERAGE NUMBER OF CUSTOMERS | SYSTEM | RETAIL | | | |
| G - GS | 34,246 | 7.1504% | 7.1504% | | | |
| G - GSD/GSDT | 15,678 | 3.2735% | 3.2735% | | | |
| G - LP/LPT | 202 | 0.0422% | 0.0422% | | | |
| G - Major Accts | 130 | 0.0271% | 0.0271% | | | |
| G - OS | 10,267 | 2.1437% | 2.1437% | | | |
| G - Residential | 418,415 | 87.3625% | 87.3625% | | | |
| G - SBS | 3 | 0.0006% | 0.0006% | | | |
| TOTAL RETAIL | 478,941 | 100.0000% | 100.0000% | | | |
| G - FPU (INT) | 0 | 0.0000% | | | | |
| G - FPU (PEAK) | 0 | 0.0000% | | | | |
| TOTAL WHOLESALE | 0 | 0.0000% | | | | |
| TOTAL GULF POWER | 478,941 | 100.0000% | | | | |
| JURIS SEPARATION FACTOR | | 1.000000 | | | | |

JURISDICTIONAL SEPARATION STUDY AND RETAIL COST OF SERVICE STUDY E401 - BASE REVENUES: Retail Base Revenues December 2022 - Test Year

| | | | | | | | | | | | % OF 1 | OTAL |
|------------------|-------------------------------|-----------------------------|--|------------------------|---|--|---|------------------------------|-------------------------------------|---|-----------|-----------|
| RATE CLASS | CUSTOMER CHARGE (\$000) | DEMAND CHARGE (\$000) | MAXIMUM DEMAND CHARGE (\$000) | SL-1 & SL-2 (\$000) | NON-FUEL ENERGY CHARGE (\$000) | ON-PEAK NON-FUEL ENERGY CHARGE (\$000) | OFF-PEAK NON-FUEL ENERGY CHARGE (\$000) | OTHER REVENUES (\$000) | REACTIVE DEMAND- kVAR (\$000) | ADJUSTED BASE REVENUES (\$000) | SYSTEM | RETAIL |
| G - GS | \$10,377 | \$0 | \$0 | \$0 | \$16,130 | \$0 | \$0 | (\$154) | \$0 | \$26,353 | 4.4942% | 4.4942% |
| G - GSD/GSDT | \$8,827 | \$55,156 | \$305 | \$0 | \$44,871 | \$768 | \$721 | (\$642) | \$0 | \$110,005 | 18.7602% | 18.7602% |
| G - LP/LPT | \$637 | \$16,535 | \$2,113 | \$0 | \$2,733 | \$1,140 | \$3,065 | (\$152) | \$62 | \$26,133 | 4.4566% | 4.4566% |
| G - Major Accts | \$1,488 | \$0 | \$0 | \$0 | \$41,280 | \$0 | \$0 | (\$249) | \$162 | \$42,681 | 7.2788% | 7.2788% |
| G - OS | \$0 | \$0 | \$0 | \$16,897 | \$2,298 | \$0 | \$0 | (\$111) | \$0 | \$19,084 | 3.2546% | 3.2546% |
| G - Residential | \$97,744 | \$0 | \$0 | \$0 | \$264,395 | \$0 | \$0 | (\$2,100) | \$0 | \$360,039 | 61.4008% | 61.4008% |
| G - SBS | \$14 | \$2,017 | \$0 | \$0 | \$61 | \$0 | \$0 | (\$12) | \$0 | \$2,080 | 0.3547% | 0.3547% |
| TOTAL RETAIL | \$119,087 | \$73,708 | \$2,418 | \$16,897 | \$371,768 | \$1,908 | \$3,786 | (\$3,420) | \$224 | \$586,375 | 100.0000% | 100.0000% |
| G - FPU (INT) | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | 0.0000% | |
| G - FPU (PEAK) | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | 0.0000% | |
| TOTAL WHOLESALE | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | 0.0000% | |
| TOTAL GULF POWER | \$119,087 | \$73,708 | \$2,418 | \$16,897 | \$371,768 | \$1,908 | \$3,786 | (\$3,420) | \$224 | \$586,375 | 100.0000% | |

JURIS SEPARATION FACTOI 1.000000

GULF POWER COMPANY DOCKET NO. 20210015-EI MFR NO. E-10 ATTACHMENT NO. 2 OF 6 PAGE 33 OF 34

JURISDICTIONAL SEPARATION STUDY AND RETAIL COST OF SERVICE STUDY E508 - STREET LIGHTS AND TRAFFIC SIGNALS: Number of Fixtures December 2022 - Test Year

| RATE CLASS | | % OF TOTAL | | | | | |
|-------------------------|--------------------|------------|-----------|--|--|--|--|
| RATE CLASS | NUMBER OF FIXTURES | SYSTEM | RETAIL | | | | |
| G - GS | 0 | 0.0000% | 0.0000% | | | | |
| G - GSD/GSDT | 0 | 0.0000% | 0.0000% | | | | |
| G - LP/LPT | 0 | 0.0000% | 0.0000% | | | | |
| G - Major Accts | 0 | 0.0000% | 0.0000% | | | | |
| G - OS | 128,703 | 100.0000% | 100.0000% | | | | |
| G - Residential | 0 | 0.0000% | 0.0000% | | | | |
| G - SBS | 0 | 0.0000% | 0.0000% | | | | |
| TOTAL RETAIL | 128,703 | 100.0000% | 100.0000% | | | | |
| G - FPU (INT) | 0 | 0.0000% | | | | | |
| G - FPU (PEAK) | 0 | 0.0000% | | | | | |
| TOTAL WHOLESALE | 0 | 0.0000% | | | | | |
| TOTAL GULF POWER | 128,703 | 100.0000% | | | | | |
| JURIS SEPARATION FACTOR | | 1.000000 | | | | | |

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JURISDICTIONAL SEPARATION STUDY AND RETAIL COST OF SERVICE STUDY E509 - OUTDOOR LIGHTING: Number of Fixtures December 2022 - Test Year

| RATE CLASS | | % OF TOTAL | | | | |
|-------------------------|--------------------|------------|-----------|--|--|--|
| RATE CLASS | NUMBER OF FIXTURES | SYSTEM | RETAIL | | | |
| G - GS | 0 | 0.0000% | 0.0000% | | | |
| G - GSD/GSDT | 0 | 0.0000% | 0.0000% | | | |
| G - LP/LPT | 0 | 0.0000% | 0.0000% | | | |
| G - Major Accts | 0 | 0.0000% | 0.0000% | | | |
| G - OS | 128,703 | 100.0000% | 100.0000% | | | |
| G - Residential | 0 | 0.0000% | 0.0000% | | | |
| G - SBS | 0 | 0.0000% | 0.0000% | | | |
| TOTAL RETAIL | 128,703 | 100.0000% | 100.0000% | | | |
| G - FPU (INT) | 0 | 0.0000% | | | | |
| G - FPU (PEAK) | 0 | 0.0000% | | | | |
| TOTAL WHOLESALE | 0 | 0.0000% | | | | |
| TOTAL GULF POWER | 128,703 | 100.0000% | | | | |
| JURIS SEPARATION FACTOR | <u> </u> | 1.000000 | | | | |

| | ALLOCATOR | COMPANY PER BOOKS | SEPARATION FACTOR | JURISDICTONAL | INTERNAL SEPARATION FACTOR |
|---|-----------|----------------------|----------------------|---------------|----------------------------------|
| <u>I300-INTANG-PLANT</u> | | | | | |
| BAL001000 - PLT IN SERV - INTANGIBLE | 1900 | 169,288,308 | 0.997842 | 168,923,049 | |
| BAL001098 - PLT IN SERV - INTANGIBLE ARO | | 71,393,504 | 0.997842 | 71,239,465 | |
| Total I300-INTANG-PLANT | | 240,681,812 | | 240,162,514 | 0.997842 |
| I310-PROD-PLT-STEAM | | | | | |
| BAL001100 - PLT IN SERV - STEAM | BLENDED | 1,140,724,861 | 0.999699 | 1,140,381,514 | |
| BAL001800 - PLT IN SERV - ACQ ADJ SCHERER 4 | E107 | 0 | 0.974531 | 0 | |
| Total I310-PROD-PLT-STEAM | | 1,140,724,862 | | 1,140,381,514 | 0.999699 |
| I340-PROD-PLT-OTHER | | | | | |
| BAL001300 - PLT IN SERV - OTH PRODUCTION | BLENDED | 1,131,038,048 | 0.982086 | 1,110,776,263 | |
| Total I340-PROD-PLT-OTHER | | 1,131,038,048 | | 1,110,776,263 | 0.982086 |
| 1350-TRANS-PLANT | | | | | |
| BAL001400 - PLT IN SERV - TRANSMISSION | E101 | 1,236,504,982 | 0.974531 | 1,205,012,505 | |
| BAL001401 - PLT IN SERV - TRANSMISSION - GSU | BLENDED | 14,402,141 | 0.979272 | 14,103,612 | |
| Total I350-TRANS-PLANT | | 1,250,907,123 | | 1,219,116,116 | 0.974586 |
| <u>I364-DIST-PLT-POLES</u> | | | | | |
| BAL001514 - PLT IN SERV - DIST 364 - POL, TWR & FIX | E104 | 194,852,799 | 1.000000 | 194,852,799 | |
| Total I364-DIST-PLT-POLES | | 194,852,799 | | 194,852,799 | 1.000000 |
| 1365-DIST-PLT-OH-C&D | | | | | |
| BAL001515 - PLT IN SERV - DIST 365 - OH COND & DEV | E104 | 240,486,820 | 1.000000 | 240,486,820 | |
| Total I365-DIST-PLT-OH-C&D | | 240,486,820 | | 240,486,820 | 1.000000 |
| 1366-DIST-PLT-UGCOND | | | | | |
| BAL001516 - PLT IN SERV - DIST 366 - UG CONDUIT | E104 | 13,086,018 | 1.000000 | 13,086,018 | |
| Total I366-DIST-PLT-UGCOND | | 13,086,018 | | 13,086,018 | 1.000000 |
| <u>I367-DIST-PLT-UG-C&D</u> | | | | | |
| BAL001517 - PLT IN SERV - DIST 367 - UG COND & DEV | E104 | 262,601,614 | 1.000000 | 262,601,614 | |
| Total I367-DIST-PLT-UG-C&D | | 262,601,614 | | 262,601,614 | 1.000000 |
| 1370-DIST-PLT-METERS | | | | | |
| BAL001520 - PLT IN SERV - DIST 370 - METERS | E325 | 72,680,005 | 0.995969 | 72,387,049 | |
| Total I370-DIST-PLT-METERS | | 72,680,005 | | 72,387,049 | 0.995969 |

1374-DIST-PLT-OTHER

| | ALLOCATOR | COMPANY PER BOOKS | SEPARATION FACTOR | JURISDICTONAL | INTERNAL SEPARATION FACTOR |
|---|-----------|----------------------|----------------------|-----------------|----------------------------------|
| BAL001510 - PLT IN SERV - DIST 360 - LAND | E104 | 4,545,824 | 1.000000 | 4,545,824 | _ |
| BAL001511 - PLT IN SERV - DIST 361 - STRUCTURES | E104 | 35,317,308 | 1.000000 | 35,317,308 | |
| BAL001512 - PLT IN SERV - DIST 362 - STATION EQ | E104 | 266,834,631 | 1.000000 | 266,834,631 | |
| BAL001518 - PLT IN SERV - DIST 368 - TRANSF | E109 | 381,872,957 | 1.000000 | 381,872,957 | |
| BAL001519 - PLT IN SERV - DIST 369 - SERVICES | E303 | 152,793,668 | 1.000000 | 152,793,668 | |
| BAL001523 - PLT IN SERV - DIST 373 - S LGT & TFC SIG | E508 | 80,673,197 | 1.000000 | 80,673,197 | |
| Total I374-DIST-PLT-OTHER | | 922,037,586 | | 922,037,586 | 1.000000 |
| I389-GENERAL-PLANT | | | | | |
| BAL001600 - PLT IN SERV - GEN PLT - TRANSPORT | 1900 | 41,489,963 | 0.997842 | 41,400,444 | |
| BAL001710 - PLT IN SERV - GEN PLT - STRUCTURES | 1900 | 98,275,838 | 0.997842 | 98,063,797 | |
| BAL001720 - PLT IN SERV - GEN PLT - OTHER | 1900 | 119,180,560 | 0.997842 | 118,923,414 | |
| BAL001900 - PROPERTY UNDER CAPITAL LEASES | 1900 | 219,342,953 | 0.997842 | 218,869,696 | |
| Total I389-GENERAL-PLANT | | 478,289,314 | | 477,257,351 | 0.997842 |
| I400-ACCUM-PROV-DEPR | | | | | |
| BAL008000 - ACC PRV DEPR - INTANGIBLE | 1900 | (21,598,676) | 0.997842 | (21,552,075) | |
| BAL008001 - ACC PRV DEPR - INTANGIBLE ARO | 1900 | (35,868,995) | 0.997842 | (35,791,603) | |
| BAL008100 - ACC PRV DEPR - STEAM | E102NS | (511,061,899) | 1.000000 | (511,061,899) | |
| BAL008155 - ACC PRV DEPR - FOSSIL DECOM | BLENDED | (66,001,989) | 0.993299 | (65,559,707) | |
| BAL008300 - ACC PRV DEPR - OTH PRODUCTION | BLENDED | (77,425,296) | 0.983357 | (76,136,705) | |
| BAL008400 - ACC PRV DEPR - TRANSMISSION | E101 | (218,445,906) | 0.974531 | (212,882,319) | |
| BAL008401 - ACC PRV DEPR - TRANSMISSION - GSU | BLENDED | (229,171) | 0.979091 | (224,379) | |
| BAL008510 - ACC PRV DEPR - DIST 360 - LAND | E104 | (58,597) | 1.000000 | (58,597) | |
| BAL008511 - ACC PRV DEPR - DIST 361 - STRUCTURES | E104 | (10,327,141) | 1.000000 | (10,327,141) | |
| BAL008512 - ACC PRV DEPR - DIST 362 - STATION EQ | E104 | (70,573,400) | 1.000000 | (70,573,400) | |
| BAL008514 - ACC PRV DEPR - DIST 364 - POL, TWR & FIX | E104 | (94,279,893) | 1.000000 | (94,279,893) | |
| BAL008515 - ACC PRV DEPR - DIST 365 - OH COND & DEV | E104 | (49,520,883) | 1.000000 | (49,520,883) | |
| BAL008516 - ACC PRV DEPR - DIST 366 - UG CONDUIT | E104 | (554,998) | 1.000000 | (554,998) | |
| BAL008517 - ACC PRV DEPR - DIST 367 - UG COND & DEV | E104 | (84,939,455) | 1.000000 | (84,939,455) | |
| BAL008518 - ACC PRV DEPR - DIST 368 - TRANSF | E109 | (115,095,829) | 1.000000 | (115,095,829) | |
| BAL008519 - ACC PRV DEPR - DIST 369 - SERVICES | E303 | (74,962,460) | 1.000000 | (74,962,460) | |
| BAL008520 - ACC PRV DEPR - DIST 370 - METERS | E325 | (44,232,886) | 0.995969 | (44,054,594) | |
| BAL008523 - ACC PRV DEPR - DIST 373 - S LGT & TFC SIG | E508 | (15,774,070) | 1.000000 | (15,774,070) | |
| BAL008600 - ACC PRV DEPR - GEN PLT - TRANSP EQ | 1900 | (26,327,902) | 0.997842 | (26,271,097) | |
| BAL008710 - ACC PRV DEPR - GEN PLT - STRUCTURES | 1900 | (32,973,880) | 0.997842 | (32,902,735) | |
| BAL008720 - ACC PRV DEPR - GEN PLT - OTHER | 1900 | (42,874,041) | 0.997842 | (42,781,535) | |
| BAL008900 - ACC PRV DEPR - PROP UND CAPT LEASES | 1900 | (100,033,130) | 0.997842 | (99,817,297) | |
| Total I400-ACCUM-PROV-DEPR | | (1,693,160,496) | | (1,685,122,672) | 0.995253 |

| | ALLOCATOR | COMPANY PER BOOKS | SEPARATION FACTOR | JURISDICTONAL | INTERNAL SEPARATION FACTOR |
|--|-----------|----------------------|----------------------|---------------|----------------------------------|
| I410-FUTURE-USE | | | | | |
| BAL005300 - PLT FUTURE USE - OTH PRODUCTION | E102NS | 0 | 1.000000 | 0 | |
| BAL005700 - PLT FUTURE USE - GENERAL | <u> </u> | 13,531,769 | 0.997842 | 13,502,573 | |
| Total I410-FUTURE-USE | | 13,531,769 | | 13,502,573 | 0.997842 |
| <u>I415-CWIP</u> | | | | | |
| BAL007000 - CWIP - INTANGIBLE PLANT | 1900 | 21,693,509 | 0.997842 | 21,646,703 | |
| BAL007100 - CWIP - STEAM | BLENDED | 18,079,019 | 0.996124 | 18,008,954 | |
| BAL007300 - CWIP - OTHER PRODUCTION - GT | BLENDED | 1,058,851 | 0.975926 | 1,033,360 | |
| BAL007400 - CWIP - TRANSMISSION | 1350 | 363,227,302 | 0.974586 | 353,996,112 | |
| BAL007500 - CWIP - DISTRIBUTION | I375T | 69,925,171 | 1.000000 | 69,925,171 | |
| BAL007600 - CWIP - GENERAL - TRANSPORT EQ | 1900 | 6,885,951 | 0.997842 | 6,871,093 | |
| Total I415-CWIP | | 480,869,803 | | 471,481,393 | 0.980476 |
| I425-WORKING CAPITAL | | | | | |
| BAL182408 - OPERATING LEASES - REG ASSET | E102NS | 49,692,791 | 1.000000 | 49,692,791 | |
| BAL231000 - CASH | I599T | 15,862,391 | 0.996912 | 15,813,412 | |
| BAL242000 - CUSTOMER ACCOUNTS RECEIVABLE | E206 | 83,584,512 | 1.000000 | 83,584,512 | |
| BAL243100 - OTH ACCTS REC - MISC | I599T | 9,828,779 | 0.996912 | 9,798,430 | |
| BAL243210 - OTH ACCTS REC - EMPLOYEE LOAN | 1900 | 4,633 | 0.997842 | 4,623 | |
| BAL244000 - ACCUM PRV FR UNCOLLECTIBLE ACCTS | E206 | (1,078,648) | 1.000000 | (1,078,648) | |
| BAL246000 - ACCTS RECEIV FROM ASSOC COMPANIES | I599T | 795,678 | 0.996912 | 793,221 | |
| BAL251000 - FUEL STOCK | E202NS | 32,634,713 | 1.000000 | 32,634,713 | |
| BAL254100 - PLANT MATERIALS & OPERATING SUPPLIES | I399T | 82,968,375 | 0.990880 | 82,211,701 | |
| BAL258000 - ALLOWANCE INVENTORY | I399T | 6,299,968 | 0.990880 | 6,242,512 | |
| BAL263000 - STORES EXPENSE | I399T | 657,517 | 0.990880 | 651,520 | |
| BAL265100 - PREPAYMENTS - GENERAL | I599T | 6,589,943 | 0.996912 | 6,569,595 | |
| BAL265600 - PREPAYMENTS - INTEREST PAPER & DEBT | I399T | 2,054,754 | 0.990880 | 2,036,015 | |
| BAL271000 - INTEREST AND DIVIDENDS RECEIVABLE | I599T | 257 | 0.996912 | 256 | |
| BAL272000 - RENTS RECEIVABLE | I599T | 889,165 | 0.996912 | 886,419 | |
| BAL273200 - ACCRUED UTILITY REVENUES - FPSC | E206 | 66,066,189 | 1.000000 | 66,066,189 | |
| BAL274100 - MISC CUR & ACC ASSTS - JOB ACCT OTHER | I599T | 8,912,247 | 0.996912 | 8,884,728 | |
| BAL382200 - UNRECOVERED PLANT & REGULATORY COSTS | I599T | 27,081,792 | 0.996912 | 26,998,171 | |
| BAL382301 - OTH REG ASSETS - OTHER | I599T | 87,314,987 | 0.996912 | 87,045,381 | |
| BAL382341 - OTH REG ASSETS - ARO ASSETS | 1900 | 79,783,746 | 0.997842 | 79,611,603 | |
| BAL383000 - PRELIM SURVEY & INVEST CHARG & R/W | I599T | 0 | 0.996912 | 0 | |
| BAL386100 - MISC DEF DEB - OTHER | I599T | 63,688,804 | 0.996912 | 63,492,149 | |
| BAL386121 - MISC DEF DEB - SPC FUNDS - SFAS 158 - LIFE | I599T | 3,610,118 | 0.996912 | 3,598,971 | |
| BAL386180 - MISC DEF DEB - STORM MAINTENANCE | I399T | 522,048,199 | 0.990880 | 517,287,102 | |
| BAL386190 - MISC DEF DEB - DEF PENSION DEBIT | 1900 | 20,832,287 | 0.997842 | 20,787,339 | |

| | ALLOCATOR | COMPANY PER BOOKS | SEPARATION FACTOR | JURISDICTONAL | INTERNAL SEPARATION FACTOR |
|--|-----------|----------------------|----------------------|---------------|----------------------------------|
| BAL386417 - MISC DEF DEB - 2021 RATE CASE | E106 | 1,067,280 | 1.000000 | 1,067,280 | |
| BAL388000 - RESEARCH, DEVELOPMENT & DEMONSTRATION EXPENDITURES | I599T | | 0.000000 | | |
| BAL628200 - ACCUM PRV INJURIES & DAMAGES - WORKERS COMPENSATION | 1900 | (3,600,000) | 0.997842 | (3,592,233) | |
| BAL628370 - ACC PRV PEN/BENFS-POST RETIREMENT BENEFITS | 1900 | (452,560) | 0.997842 | (451,583) | |
| BAL628430 - ACC MISC OPER PRV - DEF COMPENSAT | 1900 | (12,016,023) | 0.997842 | (11,990,098) | |
| BAL628440 - ACCUM PRV PENS & BENEFITS - SFAS 158 | 1900 | (1,023,219) | 0.997842 | (1,021,011) | |
| BAL730000 - OTHER NON CURRENT LIABILITY - ARO LIABILITY | 1900 | (145,733,156) | 0.997842 | (145,418,720) | |
| BAL732100 - ACCTS PAY - GENERAL | I599T | (58,186,186) | 0.996912 | (58,006,522) | |
| BAL734100 - ACCTS PAYABLE - ASSOC COMPANIES | I599T | (21,834,259) | 0.996912 | (21,766,840) | |
| BAL736100 - TAXES ACCRUED - FEDERAL INCOME TAXES | 1599T | 18,012,321 | 0.996912 | 17,956,704 | |
| BAL736110 - TAXES ACCRUED - STATE INCOME TAXES | 1599T | 315,981 | 0.996912 | 315,006 | |
| BAL736205 - TAXES ACCRUED - PERSONAL PROPERTY | 1409T | (20,244,005) | 0.989140 | (20,024,147) | |
| BAL736210 - TAXES ACCRUED - REVENUE TAXES | E206 | (8,330,370) | 1.000000 | (8,330,370) | |
| BAL736245 - TAXES ACCRUED - OTHER | 1599T | (928,402) | 0.996912 | (925,535) | |
| BAL737000 - INTEREST ACCR ON LONG - TERM DEBT | 1599T | (10,588,005) | 0.996912 | (10,555,312) | |
| BAL737200 - INTEREST ACCR ON CUST DEPOSITS | E206 | (496,436) | 1.000000 | (496,436) | |
| BAL741100 - TAX COLLECTIONS PAYABLE | 1599T | (5,935,261) | 0.996912 | (5,916,935) | |
| BAL742100 - MISC CURR & ACC LIAB - OTHER | I599T | (60,189,284) | 0.996912 | (60,003,435) | |
| BAL742101 - MISC CURR & ACC LIAB - STORM LIABILITIES | I399T | (0) | 0.990880 | (0) | |
| BAL742600 - MISC CURR & ACC LIAB - JOBBING ACCOUNTS ADVANCED | I599T | (48,819) | 0.996912 | (48,668) | |
| BAL742801 - MISC CURR & ACC LIAB - POLE ATTCH RENT - PHONE | E104 | (1,014,459) | 1.000000 | (1,014,459) | |
| BAL744000 - MISC CURRENT LIAB - DERIVATIVES | E201 | 0 | 0.975242 | 0 | |
| BAL853113 - OTH DEF CREDITS - INC TAX PAY - FIN48 | I599T | (172,722) | 0.996912 | (172,189) | |
| BAL853200 - OTH DEF CREDITS - OTHER | I599T | (46,267,346) | 0.996912 | (46,124,484) | |
| BAL853201 - OTH DEF CREDITS - DEFERRED TRANSMISSION | E101 | (9,544,078) | 0.974531 | (9,301,001) | |
| BAL854143 - OTH REG LIAB - ARO LIABILITY | 1900 | 30,424,900 | 0.997842 | 30,359,255 | |
| BAL854306 - OTH REG LIAB - DEF GAIN LAND SALES | I599T | (157,130) | 0.996912 | (156,645) | |
| BAL856100 - DEF GAINS FUTURE USE | I599T | (71,539) | 0.996912 | (71,318) | |
| Total I425-WORKING_CAPITAL | | 813,110,423 | | 807,923,012 | 0.993620 |
| 1440-REVS-EXCL-MISC-SERV | | | | | |
| INC040000 - RETAIL SALES - BASE REVENUES | E401 | (586,375,316) | 1.000000 | (586,375,316) | |
| INC054000 - RENT FROM ELECTRIC PROPERTY - GENERAL | 1900 | (2,387,885) | 0.997842 | (2,382,733) | |
| INC054400 - RENT FROM ELECTRIC PROPERTY - POLE ATTACHMENTS | E104 | (2,812,992) | 1.000000 | (2,812,992) | |
| INC056130 - OTH ELECTRIC REVENUES - TRANSMISSION | E101 | (480,566) | 0.974531 | (468,326) | |
| INC056213 - OTH ELECTRIC REVENUES - TRANS. SERVICE DEMAND (SHORT-TERM FIRM & NON | E101 | (3,792,928) | 0.974531 | (3,696,326) | |
| INC056224 - OTH ELECTRIC REVENUES - ANCILLARY SERVICES (REG, SPINNING & SUPPLEME | I310 | (30,326) | 0.999699 | (30,317) | |
| INC056700 - OTH ELECTRIC REVENUES - MISC | E401 | (14,038,500) | 1.000000 | (14,038,500) | |
| INC056920 - OTH ELECTRIC REVENUES - UNBILLED REVENUES - FPSC | E401 | 33,492 | 1.000000 | 33,492 | |
| Total I440-REVS-EXCL-MISC-SERV | | (609,885,021) | | (609,771,018) | 0.999813 |

| | ALLOCATOR | COMPANY PER BOOKS | SEPARATION FACTOR | JURISDICTONAL | INTERNAL SEPARATION FACTOR |
|--|-----------|----------------------|----------------------|---------------|----------------------------------|
| I450-MISC-SERV-REVS | | | | | |
| INC050400 - FIELD COLLECTION LATE PAYMENT CHARGES | E206 | (5,818,994) | 1.000000 | (5,818,994) | |
| INC051010 - MISC SERV REVS - INITIAL CONNECTION | E356 | (126,620) | 1.000000 | (126,620) | |
| INC051020 - MISC SERV REVS - RECONNECT AFTER NON PAYMENT | E356 | (993,453) | 1.000000 | (993,453) | |
| INC051030 - MISC SERV REVS - CONNECT / DISCONNECT | E356 | (1,908,846) | 1.000000 | (1,908,846) | |
| INC051040 - MISC SERV REVS - RETURNED CUSTOMER CHECKS | E356 | (326,009) | 1.000000 | (326,009) | |
| INC051050 - MISC SERV REVS - CURRENT DIVERSION PENALTY | E206 | (158,720) | 1.000000 | (158,720) | |
| INC051060 - MISC SERV REVS - OTHER BILLINGS | E206 | (384,090) | 1.000000 | (384,090) | |
| INC051100 - MISC SERV REVS - REIMBURSEMENTS - OTHER | E206 | 165,580 | 1.000000 | 165,580 | |
| Total I450-MISC-SERV-REVS | | (9,551,152) | | (9,551,152) | 1.000000 |
| I500-O&M-EXCL-CUST-ACCTS | | | | | |
| INC100000 - STEAM O&M - OPERATION SUPERV & ENG | BLENDED | 2,630,204 | 0.999663 | 2,629,317 | |
| INC101210 - STEAM O&M - FUEL - NON RECV EXP | BLENDED | 2,798,071 | 1.000000 | 2,798,071 | |
| INC102000 - STEAM O&M - STEAM EXPENSES | E102NS | 3,328,151 | 1.000000 | 3,328,151 | |
| INC105000 - STEAM O&M - ELECTRIC EXPENSES | E102NS | 2,725,745 | 1.000000 | 2,725,745 | |
| INC106000 - STEAM O&M - MISC STEAM EXP | BLENDED | 10,025,211 | 0.999608 | 10,021,286 | |
| INC110000 - STEAM O&M - MAINT SUPERV & ENG | BLENDED | 3,484,999 | 1.000000 | 3,484,999 | |
| INC111000 - STEAM O&M - MAINT OF STRUCTURES | E102NS | 3,777,690 | 1.000000 | 3,777,690 | |
| INC112000 - STEAM O&M - MAINT OF BOILER PLANT | E202NS | 10,808,736 | 1.000000 | 10,808,736 | |
| INC113000 - STEAM O&M - MAINT OF ELECTRIC PLANT | E202NS | 2,350,959 | 1.000000 | 2,350,959 | |
| INC114000 - STEAM O&M - MAINT OF MISC STEAM PLT | E202NS | 5,212,530 | 1.000000 | 5,212,530 | |
| INC146000 - OTH PWR O&M - OPERAT SUPERV & ENG | BLENDED | 2,354,409 | 0.994022 | 2,340,334 | |
| INC148000 - OTH PWR O&M - GENERATION EXPENSES | BLENDED | 1,008,040 | 0.980294 | 988,176 | |
| INC149000 - OTH PWR O&M - MISC OTH PWR GENERAT | BLENDED | 2,386,903 | 0.990738 | 2,364,795 | |
| INC151000 - OTH PWR O&M - MAINT SUPERV & ENG | BLENDED | 1,571,678 | 0.999139 | 1,570,325 | |
| INC152000 - OTH PWR O&M - MAINT OF STRUCTURES | BLENDED | 688,762 | 0.975905 | 672,166 | |
| INC153000 - OTH PWR O&M - MAINT GENR & ELECT PLT | BLENDED | 3,037,137 | 0.983688 | 2,987,595 | |
| INC154000 - OTH PWR O&M - MAINT MISC OTH PWR GEN | BLENDED | 1,362,679 | 0.983688 | 1,340,451 | |
| INC156000 - OTH PWR O&M - SYS CNTR & L DISPATCH | I310 | 35,820 | 0.999699 | 35,809 | |
| INC260010 - TRANS O&M - OPERAT SUPERV & ENG | E101 | 2,523,639 | 0.974531 | 2,459,364 | |
| INC261000 - TRANS O&M - LOAD DISPATCHING | E101 | 100,176 | 0.974531 | 97,625 | |
| INC262000 - TRANS O&M - STATION EXPENSES | E101 | 741,330 | 0.974531 | 722,449 | |
| INC263000 - TRANS O&M - OVERHEAD LINE EXPENSES | E101 | 6,562 | 0.974531 | 6,395 | |
| INC265000 - TRANS O&M - TRANS OF ELECTR BY OTH | E101 | 2,435,777 | 0.974531 | 2,373,740 | |
| INC266000 - TRANS O&M - MISC TRANS EXP | E101 | 26,835 | 0.974531 | 26,152 | |
| INC268010 - TRANS O&M - MAINT SUPERV & ENG | E101 | 962,286 | 0.974531 | 937,778 | |
| INC269000 - TRANS O&M - MAINT OF STRUCTURES | E101 | 391,823 | 0.974531 | 381,844 | |
| INC270000 - TRANS O&M - MAINT OF STATION EQ | E101 | 671,858 | 0.974531 | 654,746 | |

| | ALLOCATOR | COMPANY PER BOOKS | SEPARATION FACTOR | JURISDICTONAL | INTERNAL SEPARATION FACTOR |
|---|-----------|----------------------|----------------------|---------------|----------------------------------|
| INC271000 - TRANS O&M - MAINT OF OVERHEAD LINES | E101 | 3,182,796 | 0.974531 | 3,101,733 | |
| INC380000 - DIST O&M - OPERATION SUPERV & ENG | E104 | 9,120,127 | 1.000000 | 9,120,127 | |
| INC381000 - DIST O&M - LOAD DISPATCHING | E104 | 582,837 | 1.000000 | 582,837 | |
| INC382000 - DIST O&M - SUBSTATION EXPENSES | E104 | 92,032 | 1.000000 | 92,032 | |
| INC383000 - DIST O&M - OVERHEAD LINE EXPENSES | I365T | 1,594,412 | 1.000000 | 1,594,412 | |
| INC384000 - DIST O&M - UNDERGROUND LINE EXP | I367T | 608,352 | 1.000000 | 608,352 | |
| INC385000 - DIST O&M - ST LIGHT & SIGNAL SYSTEMS | E508 | 1,760,883 | 1.000000 | 1,760,883 | |
| INC386000 - DIST O&M - METER EXPENSES | E325 | 3,153,111 | 0.995969 | 3,140,401 | |
| INC387000 - DIST O&M - CUSTOMER INSTALLATIONS EXP | E309 | 223,674 | 1.000000 | 223,674 | |
| INC388000 - DIST O&M - MISC DISTRIBUTION EXPENSES | E104 | 3,111,688 | 1.000000 | 3,111,688 | |
| INC390000 - DIST O&M - MAINT SUPERV & ENG | E104 | 2,049,841 | 1.000000 | 2,049,841 | |
| INC391000 - DIST O&M - MAINT OF STRUCTURES | E104 | 186,710 | 1.000000 | 186,710 | |
| INC392000 - DIST O&M - MAINT OF STATION EQ | E104 | 568,800 | 1.000000 | 568,800 | |
| INC393000 - DIST O&M - MAINT OF OVERHEAD LINES | I365T | 3,905,309 | 1.000000 | 3,905,309 | |
| INC394000 - DIST O&M - MAINT UNDERGROUND LINES | I367T | 1,292,834 | 1.000000 | 1,292,834 | |
| INC395000 - DIST O&M - MAINT OF LINE TRANSFORMERS | E104 | 29,242 | 1.000000 | 29,242 | |
| INC396000 - DIST O&M - MAINT S LIGHT & SIGNAL SYST | E508 | 272,330 | 1.000000 | 272,330 | |
| INC397000 - DIST O&M - MAINT OF METERS | E325 | (13,475) | 0.995969 | (13,421) | |
| INC407000 - CUST SERV & INFO - SUPERVISION | E356 | 26,548 | 1.000000 | 26,548 | |
| INC408000 - CUST SERV & INFO - CUST ASSIST EXP | E356 | 14,598,525 | 1.000000 | 14,598,525 | |
| INC409000 - CUST SERV & INFO - INFO & INST ADV GEN | E356 | 5,127 | 1.000000 | 5,127 | |
| INC510000 - DEMONSTRATING AND SELLING EXPENSES | E356 | 510,190 | 1.000000 | 510,190 | |
| INC520010 - A&G EXP - SALARIES | 1900 | 18,776,032 | 0.997842 | 18,735,521 | |
| INC521000 - A&G EXP - OFF SUPPL & EXP | 1900 | 5,351,846 | 0.997842 | 5,340,298 | |
| INC523000 - A&G EXP - OUTSIDE SERVICES EMPLOYED | 1900 | 22,982,916 | 0.997842 | 22,933,328 | |
| INC524000 - A&G EXP - PROPERTY INSURANCE | I399T | 2,175,105 | 0.990880 | 2,155,268 | |
| INC525000 - A&G EXP - INJURIES AND DAMAGES | 1900 | 3,238,202 | 0.997842 | 3,231,215 | |
| INC526100 - A&G EXP - EMP PENSIONS & BENEFITS | BLENDED | 3,293,985 | 0.997848 | 3,286,896 | |
| INC528010 - A&G EXP - REG COMM EXP FPSC | E206 | 26,665 | 1.000000 | 26,665 | |
| INC528220 - A&G EXP - REGULATORY COMMISSION EXPENSE - RAF - RETAIL BASE | 1900 | 527,738 | 0.997842 | 526,599 | |
| INC530000 - A&G EXP - MISC GENERAL EXPENSES | 1900 | 717,016 | 0.997842 | 715,469 | |
| INC531000 - A&G EXP - RENTS | 1900 | 65,598 | 0.997842 | 65,456 | |
| INC535000 - A&G EXP - MAINT OF GEN PLT | 1900 | 429,851 | 0.997842 | 428,924 | |
| Total I500-O&M-EXCL-CUST-ACCTS | | 171,894,857 | | 171,311,043 | 0.996604 |
| I540-O&M-CA-EXCL-SUP | | | | | |
| INC402000 - CUST ACCT O&M - METER READING EXP | E330 | 162,763 | 0.999978 | 162,759 | |
| INC403000 - CUST ACCT O&M - CUST REC & COLLECT | E356 | 10,730,020 | 1.000000 | 10,730,020 | |
| INC404000 - CUST ACCT O&M - UNCOLLECTIBLE ACCTS | E401 | 4,389,915 | 1.000000 | 4,389,915 | |
| INC405000 - CUST ACCT - MISC CUSTOMER ACCOUNTS EXPENSES | E355 | 2,595,696 | 0.999170 | 2,593,542 | |

| | ALLOCATOR | COMPANY PER BOOKS | SEPARATION FACTOR | JURISDICTONAL | INTERNAL SEPARATION FACTOR |
|--|-----------|----------------------|----------------------|---------------|----------------------------------|
| Total I540-O&M-CA-EXCL-SUP | | 17,878,394 | | 17,876,236 | 0.999879 |
| I600-DEPR-EXP-TOTAL | | | | | |
| INC603000 - DEPR & AMORT EXP - INTANGIBLE | 1900 | 15,099,201 | 0.997842 | 15,066,623 | |
| INC603001 - DEPR & AMORT EXP - INTANGIBLE ARO | 1900 | 4,559,741 | 0.997842 | 4,549,903 | |
| INC603010 - DEPR & AMORT EXP - STEAM (EXC COAL) | BLENDED | 39,102,729 | 0.999891 | 39,098,456 | |
| INC603030 - DEPR & AMORT EXP - OTH PROD - GT | BLENDED | 39,544,223 | 0.981495 | 38,812,442 | |
| INC603041 - DEPR & AMORT EXP - TRANSMISSION | E101 | 38,987,387 | 0.974531 | 37,994,419 | |
| INC603047 - DEPR & AMORT EXP - TRANSMISSION - GSU | BLENDED | 453,066 | 0.978848 | 443,483 | |
| INC603051 - DEPR & AMORT EXP - DIST 361 - STRUCTURES | E104 | 671,106 | 1.000000 | 671,106 | |
| INC603052 - DEPR & AMORT EXP - DIST 362 - STATION EQ | E104 | 8,276,208 | 1.000000 | 8,276,208 | |
| INC603054 - DEPR & AMORT EXP - DIST 364 - POL, TOWR & FIX | E104 | 8,373,548 | 1.000000 | 8,373,548 | |
| INC603055 - DEPR & AMORT EXP - DIST 365 - OH COND & DEV | E104 | 7,193,908 | 1.000000 | 7,193,908 | |
| INC603056 - DEPR & AMORT EXP - DIST 366 - UG CONDUIT | E104 | 142,809 | 1.000000 | 142,809 | |
| INC603057 - DEPR & AMORT EXP - DIST 367 - UG COND & DEV | E104 | 6,299,948 | 1.000000 | 6,299,948 | |
| INC603058 - DEPR & AMORT EXP - DIST 368 - TRANSF | E109 | 12,954,478 | 1.000000 | 12,954,478 | |
| INC603059 - DEPR & AMORT EXP - DIST 369 - SERVICES | E303 | 4,412,963 | 1.000000 | 4,412,963 | |
| INC603060 - DEPR & AMORT EXP - DIST 370 - METERS | E325 | 4,086,744 | 0.995969 | 4,070,272 | |
| INC603063 - DEPR & AMORT EXP - DIST 373 - S LGT & TFC SIG | E508 | 3,296,275 | 1.000000 | 3,296,275 | |
| INC603091 - DEPR & AMORT EXP - GEN PLT - STRUCTURES | 1900 | 1,786,962 | 0.997842 | 1,783,106 | |
| INC603093 - DEPR & AMORT EXP - GEN PLT - OTHER | 1900 | 11,431,462 | 0.997842 | 11,406,797 | |
| INC603200 - DEPR & AMORT EXP - PROP UNDER CAPT LEASES | 1900 | 269,372 | 0.997842 | 268,791 | |
| Total I600-DEPR-EXP-TOTAL | | 206,942,131 | | 205,115,535 | 0.991173 |
| I605-AMORT-PROP-LOSS | | | | | |
| INC605000 - ACCRETION EXPENSE - ARO REG DEBIT | 1900 | 3,413,126 | 0.997842 | 3,405,762 | |
| INC607000 - AMORT PROP LOSS & UNRECOV REG CSTS | I409T | (89,824) | 0.989140 | (88,849) | |
| INC607143 - REGULATORY CREDIT - ASSET RET OBLIG | 1900 | (7,972,867) | 0.997842 | (7,955,665) | |
| INC607338 - AMORT OF REG ASSETS - DEF AMT OPRB | I599T | 326,924 | 0.996912 | 325,915 | |
| INC607342 - AMORT OF REG ASSETS - SMITH 1&2 UNRECOV PLT - NON-ECRC | E107 | 2,579,218 | 0.974531 | 2,513,528 | |
| INC607343 - AMORT OF REG ASSETS/LIAB - DEF RETURN TRANSM PROJ | E101 | 365,416 | 0.974531 | 356,109 | |
| INC607344 - AMORT OF REG ASSET - PLANT SCHOLZ DECOM INVENTORY | E107 | 170,211 | 0.974531 | 165,875 | |
| Total I605-AMORT-PROP-LOSS | | (1,207,796) | | (1,277,324) | 1.057566 |
| I608-TAX-OTH-INC-TAX | | | | | |
| INC608100 - TAX OTH TH INC TAX - UTILITY OPERAT INCOME CLEARING | 1900 | 3,651,289 | 0.997842 | 3,643,411 | |
| INC608105 - TAX OTH TH INC TAX - PROPERTY TAX | I409T | 41,025,130 | 0.989140 | 40,579,581 | |
| INC608130 - TAX OTH TH INC TAX - GROSS RECEIPTS TAX - RETAIL BASE | E401 | 24,178,055 | 1.000000 | 24,178,055 | |
| Total I608-TAX-OTH-INC-TAX | | 68,854,474 | - | 68,401,047 | 0.993415 |

| | ALLOCATOR | COMPANY PER BOOKS | SEPARATION FACTOR | JURISDICTONAL | INTERNAL SEPARATION FACTOR |
|--|-----------|----------------------|----------------------|---------------|----------------------------------|
| I611-GAIN-LOSS-SALE-PLT | <u>-</u> | | | | |
| INC611600 - GAIN FR DISP OF UTIL PLT FUTURE USE | E104 | (4,851) | 1.000000 | (4,851) | |
| Total I611-GAIN-LOSS-SALE-PLT | | (4,851) | | (4,851) | 1.000000 |
| <u>I827-INTEREST-EXP</u> | | | | | |
| INC827000 - INTEREST ON LONG-TERM DEBT | I399T | 44,890,976 | 0.990880 | 44,481,569 | |
| INC828000 - AMORTIZATION OF DEBT DISCOUNT & EXPENSE | I399T | 1,091,666 | 0.990880 | 1,081,710 | |
| INC828100 - AMORTIZATION OF LOSS ON REACQ. DEBT | I399T | 943,292 | 0.990880 | 934,689 | |
| INC831100 - INTEREST ON CUSTOMER DEPOSITS | E206 | 1,322,978 | 1.000000 | 1,322,978 | |
| INC831510 - INTEREST ON SHORT TERM DEBT | I399T | 2,006,704 | 0.990880 | 1,988,403 | |
| Total I827-INTEREST-EXP | | 50,255,617 | | 49,809,349 | 0.991120 |
| 1900-LABOR-EXC-A&G | | | | | |
| L_INC100000 - STEAM O&M PAY - OPERAT SUPERV & ENG | BLENDED | 964,091 | 0.999663 | 963,766 | |
| L_INC102000 - STEAM O&M PAY - STEAM EXPENSES | E102NS | 1,902,372 | 1.000000 | 1,902,372 | |
| L_INC105000 - STEAM O&M PAY - ELECTRIC EXPENSES | E102NS | 1,669,505 | 1.000000 | 1,669,505 | |
| L_INC106000 - STEAM O&M PAY - MISC STEAM POWER EXPENSES | BLENDED | 619,195 | 0.999608 | 618,952 | |
| L_INC110000 - STEAM O&M PAY - MAINT SUPERV & ENG | BLENDED | 950,796 | 1.000000 | 950,796 | |
| L_INC112000 - STEAM O&M PAY - MAINT OF BOILER PLANT | E202NS | 1,453,144 | 1.000000 | 1,453,144 | |
| L_INC113000 - STEAM O&M PAY - MAINT OF ELECTRIC PLANT | E202NS | 660,977 | 1.000000 | 660,977 | |
| L_INC114000 - STEAM O&M PAY - MAINT OF MISC STEAM PLT | E202NS | 36,554 | 1.000000 | 36,554 | |
| L_INC146000 - OTH PWR O&M PAY - OPERAT SUPERV & ENG | BLENDED | 2,464,478 | 0.994022 | 2,449,746 | |
| L_INC148000 - OTH PWR O&M PAY- GENERATION EXPENSES | BLENDED | 1,013,964 | 0.980294 | 993,984 | |
| L_INC149000 - OTH PWR O&M PAY - MISC OTHER POWER GENERATION EXPENSES | BLENDED | 1,078,008 | 0.990738 | 1,068,024 | |
| L_INC151000 - OTH PWR O&M PAY - MAINT SUPERV & ENG | BLENDED | 967,807 | 0.999139 | 966,974 | |
| L_INC152000 - OTH PWR O&M PAY - MAINT OF STRUCTURES | BLENDED | 897,772 | 0.975905 | 876,140 | |
| L_INC153000 - OTH PWR O&M PAY - MAINT GENERATING & ELECTRIC PLANT | BLENDED | 109,152 | 0.983688 | 107,372 | |
| L_INC260010 - TRANS O&M PAY - OPERATION SUPERV & ENGINEERING | E101 | 408,526 | 0.974531 | 398,121 | |
| L_INC261000 - TRANS O&M PAY - LOAD DISPATCHING | E101 | (48,455) | 0.974531 | (47,221) | |
| L_INC262000 - TRANS O&M PAY - STATION EXPENSES | E101 | 583,635 | 0.974531 | 568,771 | |
| L_INC263000 - TRANS O&M PAY - OVERHEAD LINE EXPENSES | E101 | 4,847 | 0.974531 | 4,724 | |
| L_INC266000 - TRANS O&M PAY - MISC TRANSMISSION EXPENSES | E101 | 14,706 | 0.974531 | 14,331 | |
| L_INC268010 - TRANS O&M PAY - MAINT SUPERV & ENG | E101 | 575,983 | 0.974531 | 561,313 | |
| L_INC269000 - TRANS O&M PAY - MAINT OF STRUCTURES | E101 | 224,894 | 0.974531 | 219,166 | |
| L_INC270000 - TRANS O&M PAY - MAINT OF STATION EQ | E101 | 451,242 | 0.974531 | 439,749 | |
| L_INC271000 - TRANS O&M PAY - MAINT OF OVERHEAD LINES | E101 | 185,902 | 0.974531 | 181,167 | |
| L_INC380000 - DIST O&M PAY - OPERATION SUPERVISION AND ENGINEERING | E104 | 6,945,699 | 1.000000 | 6,945,699 | |
| L_INC381000 - DIST O&M PAY - LOAD DISPATCHING | E104 | 544,173 | 1.000000 | 544,173 | |
| L_INC382000 - DIST O&M PAY - SUBSTATION EXPENSES | E104 | 90,510 | 1.000000 | 90,510 | |
| L_INC383000 - DIST O&M PAY - OVERHEAD LINE EXPENSES | I365T | 9,127,535 | 1.000000 | 9,127,535 | |

| | ALLOCATOR | COMPANY PER BOOKS | SEPARATION FACTOR | JURISDICTONAL | INTERNAL SEPARATION FACTOR |
|--|-----------|----------------------|----------------------|---------------|----------------------------------|
| L_INC384000 - DIST O&M PAY - UNDERGROUND LINE EXP | I367T | 256,500 | 1.000000 | 256,500 | |
| L_INC386000 - DIST O&M PAY - METER EXPENSES | E325 | 2,707,959 | 0.995969 | 2,697,043 | |
| L_INC387000 - DIST O&M PAY - CUSTOMER INSTALLATIONS EXP | E309 | 176,792 | 1.000000 | 176,792 | |
| L_INC388000 - DIST O&M PAY - MISC DISTRIBUTION EXPENSES | E104 | 1,715,966 | 1.000000 | 1,715,966 | |
| L_INC390000 - DIST O&M PAY - MAINT SUPERV & ENG | E104 | 1,656,868 | 1.000000 | 1,656,868 | |
| L_INC392000 - DIST O&M PAY - MAINT OF STATION EQ | E104 | 308,832 | 1.000000 | 308,832 | |
| L_INC393000 - DIST O&M PAY - MAINT OF OVERHEAD LINES | I365T | 699,969 | 1.000000 | 699,969 | |
| L_INC394000 - DIST O&M PAY - MAINT UNDERGROUND LINES | I367T | 341,457 | 1.000000 | 341,457 | |
| L_INC395000 - DIST O&M PAY - MAINT OF LINE TRANSFORMERS | E104 | 14,178 | 1.000000 | 14,178 | |
| L_INC396000 - DIST O&M PAY - MAINT OF STREET LIGHTING & SIGNAL SYSTEMS | E508 | 42,818 | 1.000000 | 42,818 | |
| L_INC397000 - DIST O&M PAY - MAINT OF METERS | E325 | (13,122) | 0.995969 | (13,069) | |
| L_INC402000 - CUST ACCT O&M PAY - METER READING EXP | E330 | 10,597,073 | 0.999978 | 10,596,835 | |
| L_INC403000 - CUST ACCT O&M PAY - CUST REC & COLLECT | E356 | 2,803,806 | 1.000000 | 2,803,806 | |
| L_INC407000 - CUST SERV & INFO PAY - SUPERVISION | E356 | 730 | 1.000000 | 730 | |
| L_INC408000 - CUST SERV & INFO PAY - CUST ASSIST EXP | E356 | 10,255,640 | 1.000000 | 10,255,640 | |
| L_INC409000 - CUST SERV & INFO PAY - INFO & INST ADV - GENERAL | E356 | 2,067 | 1.000000 | 2,067 | |
| L_INC510000 - DEMONSTRATING AND SELLING EXPENSES | E356 | 241,892 | 1.000000 | 241,892 | |
| Total I900-LABOR-EXC-A&G | | 65,706,438 | | 65,564,668 | 0.997842 |

| COSID | PLANT UNIT | ALLOCATOR | PLANT SITE - PER BOOKS | SEPARATION FACTOR | PLANT SITE - JURIS | BLENDED SEPARATION FACTOR |
|--|-----------------------------------|-----------|---------------------------|----------------------|-----------------------|---------------------------------|
| BAL001100 - PLT IN SERV - STEAM | 000: NON-PRODUCTION PLANT | E107 | 8,413,026 | 0.974531 | 8,198,755 | |
| | 611: GULF CRIST PIPELINE | E102NS | 0 | 1.000000 | 0 | |
| | 613: GULF CRIST UNIT 4 | E102NS | 45,861,870 | 1.000000 | 45,861,870 | |
| | 614: GULF CRIST UNIT 5 | E102NS | 49,802,432 | 1.000000 | 49,802,432 | |
| | 615: GULF CRIST UNIT 6 | E102NS | 208,105,546 | 1.000000 | 208,105,546 | |
| | 616: GULF CRIST UNIT 7 | E102NS | 313,711,195 | 1.000000 | 313,711,195 | |
| | 618: GULF DANIEL UNIT 1 | E102NS | 151,662,564 | 1.000000 | 151,662,564 | |
| | 619: GULF DANIEL UNIT 2 | E102NS | 164,664,672 | 1.000000 | 164,664,672 | |
| | 621: GULF SCHERER UNIT 3 | E102NS | 184,204,769 | 1.000000 | 184,204,769 | |
| | 622: GULF SCHOLZ PLANT | E102NS | 8,944,749 | 1.000000 | 8,944,749 | |
| | 625: GULF SMITH UNIT 3 | E103INT | 5,033,003 | 0.975922 | 4,911,820 | |
| | 626: GULF SMITH PLANT CT | E103PEAK | 321,035 | 0.975413 | 313,142 | |
| | TOTAL BAL001100 | | 1,140,724,861 | | 1,140,381,514 | 0.999699 |
| BAL001300 - PLT IN SERV - OTH PRODUCTION | 000: NON-PRODUCTION PLANT | E103INT | 629,150 | 0.975922 | 614,001 | |
| | 623: GULF PACE PLANT | E102NS | 11,779,802 | 1.000000 | 11,779,802 | |
| | 624: GULF PERDIDO LANDFILL | E103PEAK | 5,211,079 | 0.975413 | 5,082,952 | |
| | 625: GULF SMITH UNIT 3 | E103INT | 298,134,832 | 0.975922 | 290,956,440 | |
| | 626: GULF SMITH PLANT CT | E103PEAK | 14,502,390 | 0.975413 | 14,145,814 | |
| | 628: GULF CRIST SIMPLE CYCLE CT#S | E103PEAK | 511,787,703 | 0.975413 | 499,204,162 | |
| | 650: GULF MASON SOLAR | E102NS | 93,355,537 | 1.000000 | 93,355,537 | |
| | 651: GULF BLUE SPRINGS SOLAR | E102NS | 96,370,578 | 1.000000 | 96,370,578 | |
| | 658: GULF COTTON CREEK SOLAR | E102NS | 99,266,976 | 1.000000 | 99,266,976 | |
| | TOTAL BAL001300 | _ | 1,131,038,048 | | 1,110,776,263 | 0.982086 |
| BAL001401 - PLT IN SERV - TRANSMISSION - GSU | 628: GULF CRIST SIMPLE CYCLE CT#S | E103PEAK | 12,141,545 | 0.975413 | 11,843,015 | |
| | 651: GULF BLUE SPRINGS SOLAR | E102NS | 1,130,298 | 1.000000 | 1,130,298 | |
| | 658: GULF COTTON CREEK SOLAR | E102NS | 1,130,298 | 1.000000 | 1,130,298 | |
| | TOTAL BAL001401 | | 14,402,141 | | 14,103,612 | 0.979272 |
| BAL007100 - CWIP - STEAM | 000: NON-PRODUCTION PLANT | E107 | 2,175,203 | 0.974531 | 2,119,803 | |
| | 613: GULF CRIST UNIT 4 | E102NS | 348,727 | 1.000000 | 348,727 | |
| | 614: GULF CRIST UNIT 5 | E102NS | 344,065 | 1.000000 | 344,065 | |
| | 615: GULF CRIST UNIT 6 | E102NS | 2,044,355 | 1.000000 | 2,044,355 | |
| | 616: GULF CRIST UNIT 7 | E102NS | 8,452,409 | 1.000000 | 8,452,409 | |
| | 618: GULF DANIEL UNIT 1 | E102NS | 1,244,854 | 1.000000 | 1,244,854 | |
| | 619: GULF DANIEL UNIT 2 | E102NS | 1,244,854 | 1.000000 | 1,244,854 | |
| | 621: GULF SCHERER UNIT 3 | E102NS | 1,616,068 | 1.000000 | 1,616,068 | |
| | 622: GULF SCHOLZ PLANT | E102NS | 165 | 1.000000 | 165 | |
| | 625: GULF SMITH UNIT 3 | E103INT | 571,844 | 0.975922 | 558,075 | |

| COSID | PLANT UNIT | ALLOCATOR | PLANT SITE - PER BOOKS | SEPARATION FACTOR | PLANT SITE - JURIS | BLENDED SEPARATION FACTOR |
|---|-----------------------------------|-----------|---------------------------|----------------------|-----------------------|---------------------------------|
| | 626: GULF SMITH PLANT CT | E103PEAK | 36,476 | 0.975413 | 35,579 | |
| | TOTAL BAL007100 | | 18,079,019 | | 18,008,954 | 0.996124 |
| BAL007300 - CWIP - OTHER PRODUCTION - GT | 000: NON-PRODUCTION PLANT | E107 | 47,681 | 0.974531 | 46,467 | |
| | 623: GULF PACE PLANT | E102NS | 50 | 1.000000 | 50 | |
| | 624: GULF PERDIDO LANDFILL | E103PEAK | 217 | 0.975413 | 211 | |
| | 625: GULF SMITH UNIT 3 | E103INT | 1,008,053 | 0.975922 | 983,781 | |
| | 650: GULF MASON SOLAR | E102NS | 2,851 | 1.000000 | 2,851 | |
| | TOTAL BAL007300 | | 1,058,851 | | 1,033,360 | 0.975926 |
| BAL008155 - ACC PRV DEPR - FOSSIL DECOM | 612: GULF CRIST COMMON | E102NS | 14,632,252 | 1.000000 | 14,632,252 | |
| | 613: GULF CRIST UNIT 4 | E102NS | (2,907,512) | 1.000000 | (2,907,512) | |
| | 614: GULF CRIST UNIT 5 | E102NS | (2,907,512) | 1.000000 | (2,907,512) | |
| | 615: GULF CRIST UNIT 6 | E102NS | (11,467,229) | 1.000000 | (11,467,229) | |
| | 616: GULF CRIST UNIT 7 | E102NS | (17,925,784) | 1.000000 | (17,925,784) | |
| | 618: GULF DANIEL UNIT 1 | E102NS | (9,409,136) | 1.000000 | (9,409,136) | |
| | 619: GULF DANIEL UNIT 2 | E102NS | (9,409,136) | 1.000000 | (9,409,136) | |
| | 621: GULF SCHERER UNIT 3 | E102NS | (6,314,858) | 1.000000 | (6,314,858) | |
| | 622: GULF SCHOLZ PLANT | E102NS | (1,976,436) | 1.000000 | (1,976,436) | |
| | 623: GULF PACE PLANT | E102NS | 29,887 | 1.000000 | 29,887 | |
| | 625: GULF SMITH UNIT 3 | E103INT | (17,287,853) | 0.975922 | (16,871,601) | |
| | 626: GULF SMITH PLANT CT | E103PEAK | (1,058,673) | 0.975413 | (1,032,643) | |
| | TOTAL BAL008155 | | (66,001,989) | | (65,559,707) | 0.993299 |
| BAL008300 - ACC PRV DEPR - OTH PRODUCTION | 000: NON-PRODUCTION PLANT | E103INT | (19,407) | 0.975922 | (18,940) | |
| | 623: GULF PACE PLANT | E102NS | (15,783,590) | 1.000000 | (15,783,590) | |
| | 624: GULF PERDIDO LANDFILL | E103PEAK | (3,501,770) | 0.975413 | (3,415,670) | |
| | 625: GULF SMITH UNIT 3 | E103INT | (24,901,944) | 0.975922 | (24,302,363) | |
| | 626: GULF SMITH PLANT CT | E103PEAK | (11,689,777) | 0.975413 | (11,402,355) | |
| | 628: GULF CRIST SIMPLE CYCLE CT#S | E103PEAK | (12,812,312) | 0.975413 | (12,497,290) | |
| | 650: GULF MASON SOLAR | E102NS | (5,704,854) | 1.000000 | (5,704,854) | |
| | 651: GULF BLUE SPRINGS SOLAR | E102NS | (1,452,323) | 1.000000 | (1,452,323) | |
| | 658: GULF COTTON CREEK SOLAR | E102NS | (1,559,319) | 1.000000 | (1,559,319) | |
| | TOTAL BAL008300 | | (77,425,296) | | (76,136,705) | 0.983357 |
| BAL008401 - ACC PRV DEPR - TRANSMISSION - GSU | 628: GULF CRIST SIMPLE CYCLE CT#S | E103PEAK | (194,885) | 0.975413 | (190,093) | |
| | 651: GULF BLUE SPRINGS SOLAR | E102NS | (17,143) | 1.000000 | (17,143) | |
| | 658: GULF COTTON CREEK SOLAR | E102NS | (17,143) | 1.000000 | (17,143) | |
| | TOTAL BAL008401 | | (229,171) | | (224,379) | 0.979091 |

| COSID | PLANT UNIT | ALLOCATOR | PLANT SITE - PER BOOKS | SEPARATION FACTOR | PLANT SITE - JURIS | BLENDED SEPARATION FACTOR |
|--|-----------------------------------|-----------|---------------------------|----------------------|-----------------------|---------------------------------|
| INC100000 - STEAM O&M - OPERATION SUPERV & ENG | 000: NON-PRODUCTION PLANT | E107 | 34,823 | 0.974531 | 33,936 | |
| | 613: GULF CRIST UNIT 4 | E102NS | 52,056 | 1.000000 | 52,056 | |
| | 614: GULF CRIST UNIT 5 | E102NS | 52,056 | 1.000000 | 52,056 | |
| | 615: GULF CRIST UNIT 6 | E102NS | 205,309 | 1.000000 | 205,309 | |
| | 616: GULF CRIST UNIT 7 | E102NS | 320,944 | 1.000000 | 320,944 | |
| | 618: GULF DANIEL UNIT 1 | E102NS | 702,074 | 1.000000 | 702,074 | |
| | 619: GULF DANIEL UNIT 2 | E102NS | 702,074 | 1.000000 | 702,074 | |
| | 621: GULF SCHERER UNIT 3 | E102NS | 560,867 | 1.000000 | 560,867 | |
| | TOTAL INC100000 | | 2,630,204 | | 2,629,317 | 0.999663 |
| INC101210 - STEAM O&M - FUEL - NON RECV EXP | 611: GULF CRIST PIPELINE | E102NS | 394,725 | 1.000000 | 394,725 | |
| | 613: GULF CRIST UNIT 4 | E202NS | 78,567 | 1.000000 | 78,567 | |
| | 614: GULF CRIST UNIT 5 | E202NS | 78,567 | 1.000000 | 78,567 | |
| | 615: GULF CRIST UNIT 6 | E202NS | 309,870 | 1.000000 | 309,870 | |
| | 616: GULF CRIST UNIT 7 | E202NS | 484,395 | 1.000000 | 484,395 | |
| | 618: GULF DANIEL UNIT 1 | E202NS | 500,000 | 1.000000 | 500,000 | |
| | 619: GULF DANIEL UNIT 2 | E202NS | 500,000 | 1.000000 | 500,000 | |
| | 621: GULF SCHERER UNIT 3 | E202NS | 451,946 | 1.000000 | 451,946 | |
| | TOTAL INC101210 | | 2,798,071 | | 2,798,071 | 1.000000 |
| INC106000 - STEAM O&M - MISC STEAM EXP | 613: GULF CRIST UNIT 4 | E102NS | 54,802 | 1.000000 | 54,802 | |
| | 614: GULF CRIST UNIT 5 | E102NS | 54,802 | 1.000000 | 54,802 | |
| | 615: GULF CRIST UNIT 6 | E102NS | 216,137 | 1.000000 | 216,137 | |
| | 616: GULF CRIST UNIT 7 | E102NS | 337,870 | 1.000000 | 337,870 | |
| | 618: GULF DANIEL UNIT 1 | E102NS | 3,723,787 | 1.000000 | 3,723,787 | |
| | 619: GULF DANIEL UNIT 2 | E102NS | 3,723,787 | 1.000000 | 3,723,787 | |
| | 621: GULF SCHERER UNIT 3 | E102NS | 1,751,624 | 1.000000 | 1,751,624 | |
| | 623: GULF PACE PLANT | E102NS | 1,402 | 1.000000 | 1,402 | |
| | 625: GULF SMITH UNIT 3 | E103INT | 64,569 | 0.975922 | 63,015 | |
| | 626: GULF SMITH PLANT CT | E103PEAK | 4,119 | 0.975413 | 4,017 | |
| | 628: GULF CRIST SIMPLE CYCLE CT#S | E103PEAK | 92,312 | 0.975413 | 90,042 | |
| | TOTAL INC106000 | | 10,025,211 | | 10,021,286 | 0.999608 |
| INC110000 - STEAM O&M - MAINT SUPERV & ENG | 613: GULF CRIST UNIT 4 | E202NS | 49,604 | 1.000000 | 49,604 | |
| | 614: GULF CRIST UNIT 5 | E102NS | 49,604 | 1.000000 | 49,604 | |
| | 615: GULF CRIST UNIT 6 | E102NS | 195,638 | 1.000000 | 195,638 | |
| | 616: GULF CRIST UNIT 7 | E102NS | 305,825 | 1.000000 | 305,825 | |
| | 618: GULF DANIEL UNIT 1 | E102NS | 1,048,317 | 1.000000 | 1,048,317 | |
| | 619: GULF DANIEL UNIT 2 | E102NS | 1,048,317 | 1.000000 | 1,048,317 | |

| COSID | PLANT UNIT | ALLOCATOR | PLANT SITE - PER BOOKS | SEPARATION FACTOR | PLANT SITE - JURIS | BLENDED SEPARATION FACTOR |
|--|-----------------------------------|-----------|---------------------------|----------------------|-----------------------|---------------------------------|
| | 621: GULF SCHERER UNIT 3 | E102NS | 787,693 | 1.000000 | 787,693 | |
| | TOTAL INC110000 | | 3,484,999 | | 3,484,999 | 1.000000 |
| INC146000 - OTH PWR O&M - OPERAT SUPERV & ENG | 568: GULF TIMBERLAND SOLAR | E102NS | 26,705 | 1.000000 | 26,705 | |
| | 613: GULF CRIST UNIT 4 | E102NS | 136,646 | 1.000000 | 136,646 | |
| | 614: GULF CRIST UNIT 5 | E102NS | 136,646 | 1.000000 | 136,646 | |
| | 615: GULF CRIST UNIT 6 | E102NS | 538,932 | 1.000000 | 538,932 | |
| | 616: GULF CRIST UNIT 7 | E102NS | 842,469 | 1.000000 | 842,469 | |
| | 622: GULF SCHOLZ PLANT | E102NS | 42,387 | 1.000000 | 42,387 | |
| | 625: GULF SMITH UNIT 3 | E103INT | 548,792 | 0.975922 | 535,579 | |
| | 626: GULF SMITH PLANT CT | E103PEAK | 35,005 | 0.975413 | 34,145 | |
| | 650: GULF MASON SOLAR | E102NS | 23,413 | 1.000000 | 23,413 | |
| | 651: GULF BLUE SPRINGS SOLAR | E102NS | 23,413 | 1.000000 | 23,413 | |
| | TOTAL INC146000 | | 2,354,409 | | 2,340,334 | 0.994022 |
| INC148000 - OTH PWR O&M - GENERATION EXPENSES | 568: GULF TIMBERLAND SOLAR | E102NS | 66,764 | 1.000000 | 66,764 | |
| | 622: GULF SCHOLZ PLANT | E102NS | 255 | 1.000000 | 255 | |
| | 625: GULF SMITH UNIT 3 | E103INT | 774,550 | 0.975922 | 755,900 | |
| | 626: GULF SMITH PLANT CT | E103PEAK | 49,405 | 0.975413 | 48,191 | |
| | 650: GULF MASON SOLAR | E102NS | 58,533 | 1.000000 | 58,533 | |
| | 651: GULF BLUE SPRINGS SOLAR | E102NS | 58,533 | 1.000000 | 58,533 | |
| | TOTAL INC148000 | | 1,008,040 | | 988,176 | 0.980294 |
| INC149000 - OTH PWR O&M - MISC OTH PWR GENERAT | 000: NON-PRODUCTION PLANT | E103INT | 472,085 | 0.975922 | 460,718 | |
| | 613: GULF CRIST UNIT 4 | E102NS | 9,876 | 1.000000 | 9,876 | |
| | 614: GULF CRIST UNIT 5 | E102NS | 9,876 | 1.000000 | 9,876 | |
| | 615: GULF CRIST UNIT 6 | E102NS | 38,950 | 1.000000 | 38,950 | |
| | 616: GULF CRIST UNIT 7 | E102NS | 60,888 | 1.000000 | 60,888 | |
| | 618: GULF DANIEL UNIT 1 | E102NS | 11,928 | 1.000000 | 11,928 | |
| | 619: GULF DANIEL UNIT 2 | E102NS | 11,928 | 1.000000 | 11,928 | |
| | 621: GULF SCHERER UNIT 3 | E102NS | 9,692 | 1.000000 | 9,692 | |
| | 622: GULF SCHOLZ PLANT | E102NS | 883 | 1.000000 | 883 | |
| | 623: GULF PACE PLANT | E102NS | 620 | 1.000000 | 620 | |
| | 625: GULF SMITH UNIT 3 | E103INT | 379,690 | 0.975922 | 370,548 | |
| | 626: GULF SMITH PLANT CT | E103PEAK | 24,219 | 0.975413 | 23,623 | |
| | 628: GULF CRIST SIMPLE CYCLE CT#S | E103PEAK | 40,815 | 0.975413 | 39,811 | |
| | 650: GULF MASON SOLAR | E102NS | 204,865 | 1.000000 | 204,865 | |
| | 997: RENEWABLE-DEFAULT | E102NS | 1,110,588 | 1.000000 | 1,110,588 | |
| | TOTAL INC149000 | | 2,386,903 | | 2,364,795 | 0.990738 |

| COSID | PLANT UNIT | ALLOCATOR | PLANT SITE - PER BOOKS | SEPARATION FACTOR | PLANT SITE - JURIS | BLENDED SEPARATION FACTOR |
|--|------------------------------|-----------|---------------------------|----------------------|-----------------------|---------------------------------|
| INC151000 - OTH PWR O&M - MAINT SUPERV & ENG | 568: GULF TIMBERLAND SOLAR | E202NS | 240,349 | 1.000000 | 240,349 | |
| | 613: GULF CRIST UNIT 4 | E102NS | 83,879 | 1.000000 | 83,879 | |
| | 614: GULF CRIST UNIT 5 | E102NS | 83,879 | 1.000000 | 83,879 | |
| | 615: GULF CRIST UNIT 6 | E102NS | 330,820 | 1.000000 | 330,820 | |
| | 616: GULF CRIST UNIT 7 | E102NS | 517,144 | 1.000000 | 517,144 | |
| | 622: GULF SCHOLZ PLANT | E202NS | 16,102 | 1.000000 | 16,102 | |
| | 625: GULF SMITH UNIT 3 | E203INT | 77,960 | 0.984216 | 76,730 | |
| | 626: GULF SMITH PLANT CT | E203PEAK | 4,973 | 0.975413 | 4,851 | |
| | 650: GULF MASON SOLAR | E202NS | 5,853 | 1.000000 | 5,853 | |
| | 651: GULF BLUE SPRINGS SOLAR | E202NS | 210,718 | 1.000000 | 210,718 | |
| | TOTAL INC151000 | | 1,571,678 | | 1,570,325 | 0.999139 |
| INC152000 - OTH PWR O&M - MAINT OF STRUCTURES | 622: GULF SCHOLZ PLANT | E102NS | 374 | 1.000000 | 374 | |
| | 625: GULF SMITH UNIT 3 | E103INT | 647,112 | 0.975922 | 631,531 | |
| | 626: GULF SMITH PLANT CT | E103PEAK | 41,277 | 0.975413 | 40,262 | |
| | TOTAL INC152000 | | 688,762 | | 672,166 | 0.975905 |
| INC153000 - OTH PWR O&M - MAINT GENR & ELECT PLT | 625: GULF SMITH UNIT 3 | E203INT | 2,855,027 | 0.984216 | 2,809,962 | |
| | 626: GULF SMITH PLANT CT | E203PEAK | 182,111 | 0.975413 | 177,633 | |
| | TOTAL INC153000 | | 3,037,137 | | 2,987,595 | 0.983688 |
| INC154000 - OTH PWR O&M - MAINT MISC OTH PWR GEN | 625: GULF SMITH UNIT 3 | E203INT | 1,280,971 | 0.984216 | 1,260,752 | |
| | 626: GULF SMITH PLANT CT | E203PEAK | 81,708 | 0.975413 | 79,699 | |
| | TOTAL INC154000 | | 1,362,679 | | 1,340,451 | 0.983688 |
| INC603010 - DEPR & AMORT EXP - STEAM (EXC COAL) | 000: NON-PRODUCTION PLANT | E107 | 52 | 0.974531 | 51 | |
| , | 611: GULF CRIST PIPELINE | E102NS | | 1.000000 | | |
| | 613: GULF CRIST UNIT 4 | E102NS | 1,856,838 | 1.000000 | 1,856,838 | |
| | 614: GULF CRIST UNIT 5 | E102NS | 2,014,456 | 1.000000 | 2,014,456 | |
| | 615: GULF CRIST UNIT 6 | E102NS | 8,412,527 | 1.000000 | 8,412,527 | |
| | 616: GULF CRIST UNIT 7 | E102NS | 12,688,074 | 1.000000 | 12,688,074 | |
| | 618: GULF DANIEL UNIT 1 | E102NS | 4,607,360 | 1.000000 | 4,607,360 | |
| | 619: GULF DANIEL UNIT 2 | E102NS | 4,990,746 | 1.000000 | 4,990,746 | |
| | 621: GULF SCHERER UNIT 3 | E102NS | 4,355,493 | 1.000000 | 4,355,493 | |
| | 622: GULF SCHOLZ PLANT | E102NS | 0 | 1.000000 | 0 | |
| | 625: GULF SMITH UNIT 3 | E103INT | 166,560 | 0.975922 | 162,550 | |
| | 626: GULF SMITH PLANT CT | E103PEAK | 10,624 | 0.975413 | 10,363 | |
| | TOTAL INC603010 | | 39,102,729 | | 39,098,456 | 0.999891 |

| COSID | PLANT UNIT | ALLOCATOR | PLANT SITE - PER BOOKS | SEPARATION FACTOR | PLANT SITE - JURIS | BLENDED SEPARATION FACTOR |
|---|-----------------------------------|-----------|---------------------------|----------------------|-----------------------|---------------------------------|
| INC603030 - DEPR & AMORT EXP - OTH PROD - GT | 000: NON-PRODUCTION PLANT | E103INT | 19,898 | 0.975922 | 19,419 | |
| | 623: GULF PACE PLANT | E102NS | 1,354,678 | 1.000000 | 1,354,678 | |
| | 624: GULF PERDIDO LANDFILL | E103PEAK | 380,410 | 0.975413 | 371,057 | |
| | 625: GULF SMITH UNIT 3 | E103INT | 13,939,232 | 0.975922 | 13,603,607 | |
| | 626: GULF SMITH PLANT CT | E103PEAK | 856,449 | 0.975413 | 835,391 | |
| | 628: GULF CRIST SIMPLE CYCLE CT#S | E103PEAK | 14,855,863 | 0.975413 | 14,490,595 | |
| | 650: GULF MASON SOLAR | E102NS | 2,577,741 | 1.000000 | 2,577,741 | |
| | 651: GULF BLUE SPRINGS SOLAR | E102NS | 2,681,211 | 1.000000 | 2,681,211 | |
| | 658: GULF COTTON CREEK SOLAR | E102NS | 2,878,742 | 1.000000 | 2,878,742 | |
| | TOTAL INC603030 | | 39,544,223 | | 38,812,442 | 0.981495 |
| INC603047 - DEPR & AMORT EXP - TRANSMISSION - GSU | 628: GULF CRIST SIMPLE CYCLE CT#S | E103PEAK | 389,770 | 0.975413 | 380,186 | |
| | 651: GULF BLUE SPRINGS SOLAR | E102NS | 31,648 | 1.000000 | 31,648 | |
| | 658: GULF COTTON CREEK SOLAR | E102NS | 31,648 | 1.000000 | 31,648 | |
| | TOTAL INC603047 | | 453,066 | | 443,483 | 0.978848 |

| | COMPANY PER BOOKS | SEPARATION FACTOR | JURISDICTIONAL | INTERNAL SEPARATION FACTOR |
|------------------------------|----------------------|----------------------|-----------------|---|
| I345T-PROD-PLANT | | | | |
| I310-PROD-PLT-STEAM | 1,140,724,862 | 0.999699 | 1,140,381,514 | |
| I340-PROD-PLT-OTHER | 1,131,038,048 | 0.982086 | 1,110,776,263 | |
| Total I345T-PROD-PLANT | 2,271,762,910 | | 2,251,157,777 | 0.990930 |
| I365T-DIST-PLT-364-365 | | | | |
| I364-DIST-PLT-POLES | 194,852,799 | 1.000000 | 194,852,799 | |
| I365-DIST-PLT-OH-C&D | 240,486,820 | 1.000000 | 240,486,820 | |
| Total I365T-DIST-PLT-364-365 | 435,339,619 | | 435,339,619 | 1.000000 |
| I367T-DIST-PLT-366-367 | | | | |
| I366-DIST-PLT-UGCOND | 13,086,018 | 1.000000 | 13,086,018 | |
| I367-DIST-PLT-UG-C&D | 262,601,614 | 1.000000 | 262,601,614 | |
| Total I367T-DIST-PLT-366-367 | 275,687,631 | | 275,687,631 | 1.000000 |
| I375T-DIST-PLT-EXC-MTR | | | | |
| I365T-DIST-PLT-364-365 | 435,339,619 | 1.000000 | 435,339,619 | |
| I367T-DIST-PLT-366-367 | 275,687,631 | 1.000000 | 275,687,631 | |
| I374-DIST-PLT-OTHER | 922,037,586 | 1.000000 | 922,037,586 | |
| Total I375T-DIST-PLT-EXC-MTR | 1,633,064,836 | | 1,633,064,836 | 1.000000 |
| I378T-DIST-PLANT | | | | |
| I370-DIST-PLT-METERS | 72,680,005 | 0.995969 | 72,387,049 | |
| I375T-DIST-PLT-EXC-MTR | 1,633,064,836 | 1.000000 | 1,633,064,836 | |
| Total I378T-DIST-PLANT | 1,705,744,842 | | 1,705,451,886 | 0.999828 |
| I379T-TRANS-DIST-PLT | | | | |
| I350-TRANS-PLANT | 1,250,907,123 | 0.974586 | 1,219,116,116 | |
| I378T-DIST-PLANT | 1,705,744,842 | 0.999828 | 1,705,451,886 | |
| Total I379T-TRANS-DIST-PLT | 2,956,651,965 | | 2,924,568,002 | 0.989149 |
| I399T-GROSS-PLANT | | | | |
| I300-INTANG-PLANT | 240,681,812 | 0.997842 | 240,162,514 | |
| I345T-PROD-PLANT | 2,271,762,910 | 0.990930 | 2,251,157,777 | |
| I379T-TRANS-DIST-PLT | 2,956,651,965 | 0.989149 | 2,924,568,002 | |
| I389-GENERAL-PLANT | 478,289,314 | 0.997842 | 477,257,351 | |
| Total I399T-GROSS-PLANT | 5,947,386,001 | | 5,893,145,644 | 0.990880 |
| I409T-NET-PLANT | | | | |
| I399T-GROSS-PLANT | 5,947,386,001 | 0.990880 | 5,893,145,644 | |
| I400-ACCUM-PROV-DEPR | (1,693,160,496) | 0.995253 | (1,685,122,672) | |
| Total I409T-NET-PLANT | 4,254,225,505 | | 4,208,022,973 | 0.989140 |
| I439T-RATE-BASE | | | | |
| I409T-NET-PLANT | 4,254,225,505 | 0.989140 | 4,208,022,973 | |
| I410-FUTUREUSE | 13,531,769 | 0.997842 | 13,502,573 | |
| I415-CWIP | 480,869,803 | 0.980476 | 471,481,393 | |
| I425-WORKING_CAPITAL | 813,110,423 | 0.993620 | 807,923,012 | A AAAA |
| Total I439T-RATE-BASE | 5,561,737,501 | | 5,500,929,950 | 0.989067 |
| I475T-TOTAL-REVENUES | | | | |
| I440-REVS-EXCL-MISC-SERV | (609,885,021) | 0.999813 | (609,771,018) | |
| I450-MISC-SERV-REVS | (9,551,152) | 1.000000 | (9,551,152) | • |
| Total I475T-TOTAL-REVENUES | (619,436,173) | | (619,322,170) | 0.999816 |
| I599T-O&M-TOTAL | | | | |
| I500-O&M-EXCL-CUST-ACCTS | 171,894,857 | 0.996604 | 171,311,043 | |
| I540-O&M-CA-EXCL-SUP | 17,878,394 | 0.999879 | 17,876,236 | |
| Total I599T-O&M-TOTAL | 189,773,251 | | 189,187,279 | 0.996912 |

| | COMPANY PER BOOKS | SEPARATION FACTOR | JURISDICTIONAL | INTERNAL SEPARATION FACTOR |
|------------------------------|----------------------|----------------------|----------------|----------------------------------|
| I650T-OPER-EXP-BEF-TAX | | | | |
| I599T-O&M-TOTAL | 189,773,251 | 0.996912 | 189,187,279 | |
| I600-DEPR-EXP-TOTAL | 206,942,131 | 0.991173 | 205,115,535 | |
| I605-AMORT-PROP-LOSS | 91,676,736 | 0.999242 | 91,607,209 | |
| I608-TAX-OTH-INC-TAX | 68,854,474 | 0.993415 | 68,401,047 | |
| I611-GAIN-LOSS-SALEPLT | (4,851) | 1.000000 | (4,851) | |
| Total I650T-OPER-EXP-BEF-TAX | 557,241,741 | | 554,306,219 | 0.994732 |
| I700T-NOI-BEF-INC-TAX | | | | |
| I475T-TOTAL-REVENUES | (619,436,173) | 0.999816 | (619,322,170) | |
| I650T-OPER-EXP-BEF-TAX | 557,241,741 | 0.994732 | 554,306,219 | |
| Total I700T-NOI-BEF-INC-TAX | (62,194,432) | | (65,015,951) | 1.045366 |
| I850T-PRETAX-INC | | | | |
| I700T-NOI-BEF-INC-TAX | (62,194,432) | 1.045366 | (65,015,951) | |
| I827-INTEREST-EXP | 50,255,617 | 0.991120 | 49,809,349 | |
| Total I850T-PRETAX-INC | (11,938,815) | | (15,206,602) | 1.273711 |

| | ALLOCATOR/ WEIGHT | G - GS | G - GSD/GSDT | G - LP/LPT | G - Major Accts | G - OS | G - Residential | G - SBS |
|-----------------------------|----------------------|----------|--------------|------------|-----------------|----------|-----------------|----------|
| W310-P-STEAM-12CP&1/13th | | | | | | | | |
| External Allocator A | E106 | 0.034897 | 0.216252 | 0.055442 | 0.125500 | 0.006860 | 0.560046 | 0.001002 |
| Weighted Factor A | W310-D | 0.923077 | 0.923077 | 0.923077 | 0.923077 | 0.923077 | 0.923077 | 0.923077 |
| Result A | _ | 0.032213 | 0.199618 | 0.051177 | 0.115846 | 0.006333 | 0.516965 | 0.000925 |
| External Allocator B | E201 | 0.029431 | 0.231287 | 0.068643 | 0.155199 | 0.012535 | 0.501642 | 0.001263 |
| Weighted Factor B | W310-E | 0.076923 | 0.076923 | 0.076923 | 0.076923 | 0.076923 | 0.076923 | 0.076923 |
| Result B | _ | 0.002264 | 0.017791 | 0.005280 | 0.011938 | 0.000964 | 0.038588 | 0.000097 |
| Compound Allocator - Actual | | 0.034477 | 0.217409 | 0.056457 | 0.127785 | 0.007297 | 0.555553 | 0.001022 |
| W340-P-OTHER-12CP&1/13th | | | | | | | | |
| External Allocator A | E106 | 0.034897 | 0.216252 | 0.055442 | 0.125500 | 0.006860 | 0.560046 | 0.001002 |
| Weighted Factor A | W340-D | 0.923077 | 0.923077 | 0.923077 | 0.923077 | 0.923077 | 0.923077 | 0.923077 |
| Result A | | 0.032213 | 0.199618 | 0.051177 | 0.115846 | 0.006333 | 0.516965 | 0.000925 |
| External Allocator B | E201 | 0.029431 | 0.231287 | 0.068643 | 0.155199 | 0.012535 | 0.501642 | 0.001263 |
| Weighted Factor B | W340-E | 0.076923 | 0.076923 | 0.076923 | 0.076923 | 0.076923 | 0.076923 | 0.076923 |
| Result B | | 0.002264 | 0.017791 | 0.005280 | 0.011938 | 0.000964 | 0.038588 | 0.000097 |
| Compound Allocator - Actual | | 0.034477 | 0.217409 | 0.056457 | 0.127785 | 0.007297 | 0.555553 | 0.001022 |
| W355-T-PULLOFFS-12CP | | | | | | | | |
| External Allocator A | E101 | 0.034897 | 0.216252 | 0.055442 | 0.125500 | 0.006860 | 0.560046 | 0.001002 |
| Weighted Factor A | W355-D | 0.998119 | 0.998119 | 0.998119 | 0.998119 | 0.998119 | 0.998119 | 0.998119 |
| Result A | _ | 0.034832 | 0.215846 | 0.055337 | 0.125264 | 0.006847 | 0.558992 | 0.001000 |
| External Allocator B | E301 | 0.000000 | 0.071958 | 0.000000 | 0.785791 | 0.000000 | 0.000000 | 0.142251 |
| Weighted Factor B | W355-C | 0.001881 | 0.001881 | 0.001881 | 0.001881 | 0.001881 | 0.001881 | 0.001881 |
| Result B | | 0.000000 | 0.000135 | 0.000000 | 0.001478 | 0.000000 | 0.000000 | 0.000268 |
| Compound Allocator - Actual | - | 0.034832 | 0.215981 | 0.055337 | 0.126742 | 0.006847 | 0.558992 | 0.001268 |
| W364-D-POLES-PP | | | | | | | | |
| External Allocator A | E104 | 0.035995 | 0.223260 | 0.056245 | 0.064757 | 0.013548 | 0.606090 | 0.000105 |
| Weighted Factor A | W364-PD | 0.951833 | 0.951833 | 0.951833 | 0.951833 | 0.951833 | 0.951833 | 0.951833 |
| Result A | _ | 0.034261 | 0.212507 | 0.053536 | 0.061638 | 0.012895 | 0.576897 | 0.000099 |
| External Allocator B | E105 | 0.038269 | 0.236285 | 0.037130 | 0.029533 | 0.014403 | 0.644380 | 0.000000 |
| Weighted Factor B | W364-SD | 0.045221 | 0.045221 | 0.045221 | 0.045221 | 0.045221 | 0.045221 | 0.045221 |

| | ALLOCATOR/ WEIGHT | G - GS | G - GSD/GSDT | G - LP/LPT | G - Major Accts | G - OS | G - Residential | G - SBS |
|-----------------------------|----------------------|----------|--------------|------------|-----------------|----------|-----------------|----------|
| Result B | | 0.001731 | 0.010685 | 0.001679 | 0.001335 | 0.000651 | 0.029140 | 0.000000 |
| External Allocator C | E302 | 0.000000 | 0.380347 | 0.232196 | 0.374749 | 0.000000 | 0.000000 | 0.012708 |
| Weighted Factor C | W364-C | 0.002946 | 0.002946 | 0.002946 | 0.002946 | 0.002946 | 0.002946 | 0.002946 |
| Result C | _ | 0.000000 | 0.001120 | 0.000684 | 0.001104 | 0.000000 | 0.000000 | 0.000037 |
| Compound Allocator - Actual | - | 0.035992 | 0.224312 | 0.055899 | 0.064077 | 0.013546 | 0.606036 | 0.000137 |
| W365-D-OH-CONDUCT-PP | | | | | | | | |
| External Allocator A | E104 | 0.035995 | 0.223260 | 0.056245 | 0.064757 | 0.013548 | 0.606090 | 0.000105 |
| Weighted Factor A | W365-PD | 0.798540 | 0.798540 | 0.798540 | 0.798540 | 0.798540 | 0.798540 | 0.798540 |
| Result A | _ | 0.028744 | 0.178282 | 0.044914 | 0.051711 | 0.010818 | 0.483988 | 0.000083 |
| External Allocator B | E105 | 0.038269 | 0.236285 | 0.037130 | 0.029533 | 0.014403 | 0.644380 | 0.000000 |
| Weighted Factor B | W365-SD | 0.200133 | 0.200133 | 0.200133 | 0.200133 | 0.200133 | 0.200133 | 0.200133 |
| Result B | _ | 0.007659 | 0.047288 | 0.007431 | 0.005910 | 0.002883 | 0.128962 | 0.000000 |
| External Allocator C | E302 | 0.000000 | 0.380347 | 0.232196 | 0.374749 | 0.000000 | 0.000000 | 0.012708 |
| Weighted Factor C | W365-C | 0.001326 | 0.001326 | 0.001326 | 0.001326 | 0.001326 | 0.001326 | 0.001326 |
| Result C | | 0.000000 | 0.000504 | 0.000308 | 0.000497 | 0.000000 | 0.000000 | 0.000017 |
| Compound Allocator - Actual | - | 0.036402 | 0.226075 | 0.052653 | 0.058119 | 0.013701 | 0.612949 | 0.000100 |
| W366-D-UG-CONDUIT | | | | | | | | |
| External Allocator A | E104 | 0.035995 | 0.223260 | 0.056245 | 0.064757 | 0.013548 | 0.606090 | 0.000105 |
| Weighted Factor A | W366-PD | 0.951852 | 0.951852 | 0.951852 | 0.951852 | 0.951852 | 0.951852 | 0.951852 |
| Result A | _ | 0.034262 | 0.212511 | 0.053537 | 0.061639 | 0.012895 | 0.576908 | 0.000099 |
| External Allocator B | E105 | 0.038269 | 0.236285 | 0.037130 | 0.029533 | 0.014403 | 0.644380 | 0.000000 |
| Weighted Factor B | W366-SD | 0.048148 | 0.048148 | 0.048148 | 0.048148 | 0.048148 | 0.048148 | 0.048148 |
| Result B | _ | 0.001843 | 0.011377 | 0.001788 | 0.001422 | 0.000694 | 0.031026 | 0.000000 |
| Compound Allocator - Actual | <u>-</u> = | 0.036105 | 0.223887 | 0.055324 | 0.063061 | 0.013589 | 0.607934 | 0.000099 |
| W367-D-UG-CONDUCT | | | | | | | | |
| External Allocator A | E104 | 0.035995 | 0.223260 | 0.056245 | 0.064757 | 0.013548 | 0.606090 | 0.000105 |
| Weighted Factor A | W367-PD | 0.738781 | 0.738781 | 0.738781 | 0.738781 | 0.738781 | 0.738781 | 0.738781 |
| Result A | _ | 0.026593 | 0.164940 | 0.041553 | 0.047841 | 0.010009 | 0.447768 | 0.000077 |
| External Allocator B | E105 | 0.038269 | 0.236285 | 0.037130 | 0.029533 | 0.014403 | 0.644380 | 0.000000 |

| | ALLOCATOR/ WEIGHT | G - GS | G - GSD/GSDT | G - LP/LPT | G - Major Accts | G - OS | G - Residential | G - SBS |
|-----------------------------|----------------------|----------|--------------|------------|-----------------|----------|-----------------|----------|
| Weighted Factor B | W367-SD | 0.261219 | 0.261219 | 0.261219 | 0.261219 | 0.261219 | 0.261219 | 0.261219 |
| Result B | _ | 0.009997 | 0.061722 | 0.009699 | 0.007714 | 0.003762 | 0.168324 | 0.000000 |
| Compound Allocator - Actual | _ _ | 0.036589 | 0.226662 | 0.051252 | 0.055556 | 0.013771 | 0.616092 | 0.000077 |
| W368-D-TRANSF | | | | | | | | |
| External Allocator A | E104 | 0.035995 | 0.223260 | 0.056245 | 0.064757 | 0.013548 | 0.606090 | 0.000105 |
| Weighted Factor A | W368-PD | 0.399646 | 0.399646 | 0.399646 | 0.399646 | 0.399646 | 0.399646 | 0.399646 |
| Result A | _ | 0.014385 | 0.089225 | 0.022478 | 0.025880 | 0.005414 | 0.242221 | 0.000042 |
| External Allocator B | E109 | 0.038828 | 0.171010 | 0.020952 | 0.018085 | 0.007639 | 0.743487 | 0.000000 |
| Weighted Factor B | W368-SD | 0.600354 | 0.600354 | 0.600354 | 0.600354 | 0.600354 | 0.600354 | 0.600354 |
| Result B | _ | 0.023311 | 0.102666 | 0.012579 | 0.010857 | 0.004586 | 0.446355 | 0.000000 |
| Compound Allocator - Actual | <u>-</u> | 0.037696 | 0.191891 | 0.035057 | 0.036737 | 0.010000 | 0.688577 | 0.000042 |
| W500-P-STEAM-OPER-S&E | | | | | | | | |
| External Allocator A | E106 | 0.034897 | 0.216252 | 0.055442 | 0.125500 | 0.006860 | 0.560046 | 0.001002 |
| Weighted Factor A | W500-DN | 0.222018 | 0.222018 | 0.222018 | 0.222018 | 0.222018 | 0.222018 | 0.222018 |
| Result A | _ | 0.007748 | 0.048012 | 0.012309 | 0.027863 | 0.001523 | 0.124340 | 0.000223 |
| External Allocator B | E201 | 0.029431 | 0.231287 | 0.068643 | 0.155199 | 0.012535 | 0.501642 | 0.001263 |
| Weighted Factor B | W500-EN | 0.777982 | 0.777982 | 0.777982 | 0.777982 | 0.777982 | 0.777982 | 0.777982 |
| Result B | _ | 0.022897 | 0.179937 | 0.053403 | 0.120742 | 0.009752 | 0.390268 | 0.000982 |
| Compound Allocator - Actual | - | 0.030645 | 0.227949 | 0.065712 | 0.148605 | 0.011275 | 0.514608 | 0.001205 |
| W502-P-STEAM-EXP | | | | | | | | |
| External Allocator A | E106 | 0.034897 | 0.216252 | 0.055442 | 0.125500 | 0.006860 | 0.560046 | 0.001002 |
| Weighted Factor A | W502-D | 0.571600 | 0.571600 | 0.571600 | 0.571600 | 0.571600 | | 0.571600 |
| Result A | _ | 0.019947 | 0.123610 | 0.031690 | 0.071736 | 0.003921 | 0.320122 | 0.000573 |
| External Allocator B | E201 | 0.029431 | 0.231287 | 0.068643 | 0.155199 | 0.012535 | 0.501642 | 0.001263 |
| Weighted Factor B | W502-E | 0.428400 | 0.428400 | 0.428400 | 0.428400 | 0.428400 | 0.428400 | 0.428400 |
| Result B | _ | 0.012608 | 0.099083 | 0.029407 | 0.066487 | 0.005370 | 0.214903 | 0.000541 |
| Compound Allocator - Actual | - | 0.032556 | 0.222693 | 0.061097 | 0.138223 | 0.009292 | 0.535025 | 0.001114 |
| W505-P-STEAM-ELECT-EXP | | | | | | | | |
| External Allocator A | E106 | 0.034897 | 0.216252 | 0.055442 | 0.125500 | 0.006860 | 0.560046 | 0.001002 |

| | ALLOCATOR/ WEIGHT | G - GS | G - GSD/GSDT | G - LP/LPT | G - Major Accts | G - OS | G - Residential | G - SBS |
|-----------------------------|----------------------|----------|--------------|------------|-----------------|----------|-----------------|----------|
| Weighted Factor A | W505-D | 0.612495 | 0.612495 | 0.612495 | 0.612495 | 0.612495 | 0.612495 | 0.612495 |
| Result A | | 0.021375 | 0.132454 | 0.033958 | 0.076868 | 0.004202 | 0.343025 | 0.000614 |
| External Allocator B | E201 | 0.029431 | 0.231287 | 0.068643 | 0.155199 | 0.012535 | 0.501642 | 0.001263 |
| Weighted Factor B | W505-E | 0.387505 | 0.387505 | 0.387505 | 0.387505 | 0.387505 | 0.387505 | 0.387505 |
| Result B | | 0.011405 | 0.089625 | 0.026599 | 0.060140 | 0.004858 | 0.194389 | 0.000489 |
| Compound Allocator - Actual | | 0.032779 | 0.222078 | 0.060557 | 0.137009 | 0.009059 | 0.537414 | 0.001103 |
| W510-P-STEAM-MAINT-S&E | | | | | | | | |
| External Allocator A | E106 | 0.034897 | 0.216252 | 0.055442 | 0.125500 | 0.006860 | 0.560046 | 0.001002 |
| Weighted Factor A | W510-DN | 0.097096 | 0.097096 | 0.097096 | 0.097096 | 0.097096 | 0.097096 | 0.097096 |
| Result A | | 0.003388 | 0.020997 | 0.005383 | 0.012186 | 0.000666 | 0.054378 | 0.000097 |
| External Allocator B | E201 | 0.029431 | 0.231287 | 0.068643 | 0.155199 | 0.012535 | 0.501642 | 0.001263 |
| Weighted Factor B | W510-EN | 0.902904 | 0.902904 | 0.902904 | 0.902904 | 0.902904 | 0.902904 | 0.902904 |
| Result B | _ | 0.026574 | 0.208830 | 0.061978 | 0.140130 | 0.011318 | 0.452934 | 0.001140 |
| Compound Allocator - Actual | _ | 0.029962 | 0.229827 | 0.067361 | 0.152315 | 0.011984 | 0.507313 | 0.001238 |
| W517-P-NUCL-OPER-S&E | | | | | | | | |
| External Allocator A | E106 | 0.034897 | 0.216252 | 0.055442 | 0.125500 | 0.006860 | 0.560046 | 0.001002 |
| Weighted Factor A | W517-DN | 0.000000 | 0.000000 | 0.000000 | 0.000000 | 0.000000 | 0.000000 | 0.000000 |
| External Allocator B | E201 | 0.029431 | 0.231287 | 0.068643 | 0.155199 | 0.012535 | 0.501642 | 0.001263 |
| Weighted Factor B | W517-EN | 0.000000 | 0.000000 | 0.000000 | 0.000000 | 0.000000 | 0.000000 | 0.000000 |
| W519-P-NUCL-COOLANTS | | | | | | | | |
| External Allocator A | E106 | 0.034897 | 0.216252 | 0.055442 | 0.125500 | 0.006860 | 0.560046 | 0.001002 |
| Weighted Factor A | W519-D | 0.000000 | 0.000000 | 0.000000 | 0.000000 | 0.000000 | 0.000000 | 0.000000 |
| External Allocator B | E201 | 0.029431 | 0.231287 | 0.068643 | 0.155199 | 0.012535 | 0.501642 | 0.001263 |
| Weighted Factor B | W519-E | 0.000000 | 0.000000 | 0.000000 | 0.000000 | 0.000000 | 0.000000 | 0.000000 |
| W520-P-NUCL-STEAM-EXP | | | | | | | | |
| External Allocator A | E106 | 0.034897 | 0.216252 | 0.055442 | | 0.006860 | 0.560046 | 0.001002 |
| Weighted Factor A | W520-D | 0.000000 | 0.000000 | 0.000000 | 0.000000 | 0.000000 | 0.000000 | 0.000000 |
| External Allocator B | E201 | 0.029431 | 0.231287 | 0.068643 | | 0.012535 | 0.501642 | 0.001263 |
| Weighted Factor B | W520-E | 0.000000 | 0.000000 | 0.000000 | 0.000000 | 0.000000 | 0.000000 | 0.000000 |

| | ALLOCATOR/ WEIGHT | G - GS | G - GSD/GSDT | G - LP/LPT | G - Major Accts | G - OS | G - Residential | G - SBS |
|-----------------------------|----------------------|-----------|--------------|------------|-----------------|-----------|-----------------|-----------|
| W523-P-NUCL-ELECT-EXP | | | | | | | | |
| External Allocator A | E106 | 0.034897 | 0.216252 | 0.055442 | 0.125500 | 0.006860 | 0.560046 | 0.001002 |
| Weighted Factor A | W523-D | 0.000000 | 0.000000 | 0.000000 | 0.000000 | 0.000000 | 0.00000 | 0.000000 |
| External Allocator B | E201 | 0.029431 | 0.231287 | 0.068643 | 0.155199 | 0.012535 | 0.501642 | 0.001263 |
| Weighted Factor B | W523-E | 0.000000 | 0.000000 | 0.000000 | 0.000000 | 0.000000 | 0.000000 | 0.000000 |
| W528-P-NUCL-MAINT-S&E | | | | | | | | |
| External Allocator A | E106 | 0.034897 | 0.216252 | 0.055442 | 0.125500 | 0.006860 | 0.560046 | 0.001002 |
| Weighted Factor A | W528-DN | 0.000000 | 0.000000 | 0.000000 | 0.000000 | 0.000000 | 0.000000 | 0.000000 |
| External Allocator B | E201 | 0.029431 | 0.231287 | 0.068643 | 0.155199 | 0.012535 | 0.501642 | 0.001263 |
| Weighted Factor B | W528-EN | 0.000000 | 0.000000 | 0.000000 | 0.000000 | 0.000000 | 0.000000 | 0.000000 |
| W546-P-OTHER-OPER-S&E | | | | | | | | |
| External Allocator A | E106 | 0.034897 | 0.216252 | 0.055442 | 0.125500 | 0.006860 | 0.560046 | 0.001002 |
| Weighted Factor A | W546-DN | 0.616203 | 0.616203 | 0.616203 | 0.616203 | 0.616203 | 0.616203 | 0.616203 |
| Result A | _ | 0.021504 | 0.133255 | 0.034163 | 0.077334 | 0.004227 | 0.345102 | 0.000618 |
| External Allocator B | E201 | 0.029431 | 0.231287 | 0.068643 | 0.155199 | 0.012535 | 0.501642 | 0.001263 |
| Weighted Factor B | W546-EN | 0.383797 | 0.383797 | 0.383797 | 0.383797 | 0.383797 | 0.383797 | 0.383797 |
| Result B | _ | 0.011296 | 0.088767 | 0.026345 | 0.059565 | 0.004811 | 0.192529 | 0.000485 |
| Compound Allocator - Actual | - | 0.032800 | 0.222023 | 0.060508 | 0.136898 | 0.009038 | 0.537630 | 0.001102 |
| W548-P-OTHER-OPER-GENER | | | | | | | | |
| External Allocator A | E106 | 0.034897 | 0.216252 | 0.055442 | 0.125500 | 0.006860 | 0.560046 | 0.001002 |
| Weighted Factor A | W548-D | 1.005877 | 1.005877 | 1.005877 | 1.005877 | 1.005877 | 1.005877 | 1.005877 |
| Result A | _ | 0.035103 | 0.217523 | 0.055767 | 0.126238 | 0.006901 | 0.563337 | 0.001008 |
| External Allocator B | E201 | 0.029431 | 0.231287 | 0.068643 | 0.155199 | 0.012535 | 0.501642 | 0.001263 |
| Weighted Factor B | W548-E | -0.005877 | -0.005877 | -0.005877 | -0.005877 | -0.005877 | -0.005877 | -0.005877 |
| Result B | | -0.000173 | -0.001359 | -0.000403 | -0.000912 | -0.000074 | -0.002948 | -0.000007 |
| Compound Allocator - Actual | <u>-</u> | 0.034930 | 0.216164 | 0.055364 | 0.125326 | 0.006827 | 0.560389 | 0.001001 |
| W551-P-OTHER-MAINT-S&E | | | | | | | | |
| External Allocator A | E106 | 0.034897 | 0.216252 | 0.055442 | 0.125500 | 0.006860 | 0.560046 | 0.001002 |
| Weighted Factor A | W551-DN | 0.197879 | 0.197879 | 0.197879 | 0.197879 | 0.197879 | 0.197879 | 0.197879 |

| | ALLOCATOR/ WEIGHT | G - GS | G - GSD/GSDT | G - LP/LPT | G - Major Accts | G - OS | G - Residential | G - SBS |
|-----------------------------|----------------------|----------|--------------|------------|-----------------|----------|-----------------|----------|
| Result A | WEIGHT | 0.006905 | 0.042792 | 0.010971 | 0.024834 | 0.001358 | 0.110821 | 0.000198 |
| External Allocator B | E201 | 0.029431 | 0.231287 | 0.068643 | 0.155199 | 0.012535 | 0.501642 | 0.001263 |
| Weighted Factor B | W551-EN | 0.802121 | 0.802121 | 0.802121 | 0.802121 | 0.802121 | 0.802121 | 0.802121 |
| Result B | | 0.023607 | 0.185520 | 0.055060 | 0.124488 | 0.010055 | 0.402377 | 0.001013 |
| Compound Allocator - Actual | | 0.030513 | 0.228312 | 0.066031 | 0.149322 | 0.011412 | 0.513199 | 0.001211 |
| W583-93-D-OH-LINE-EXP | | | | | | | | |
| External Allocator A | E104 | 0.035995 | 0.223260 | 0.056245 | 0.064757 | 0.013548 | 0.606090 | 0.000105 |
| Weighted Factor A | W583-PD | 0.749812 | 0.749812 | 0.749812 | 0.749812 | 0.749812 | 0.749812 | 0.749812 |
| Result A | _ | 0.026990 | 0.167403 | 0.042173 | 0.048556 | 0.010158 | 0.454454 | 0.000078 |
| External Allocator B | E105 | 0.038269 | 0.236285 | 0.037130 | 0.029533 | 0.014403 | 0.644380 | 0.000000 |
| Weighted Factor B | W583-SD | 0.113097 | 0.113097 | 0.113097 | 0.113097 | 0.113097 | 0.113097 | 0.113097 |
| Result B | _ | 0.004328 | 0.026723 | 0.004199 | 0.003340 | 0.001629 | 0.072878 | 0.000000 |
| External Allocator C | E303 | 0.073085 | 0.033393 | 0.000392 | 0.000191 | 0.000000 | 0.892940 | 0.000000 |
| Weighted Factor C | W583-C | 0.137091 | 0.137091 | 0.137091 | 0.137091 | 0.137091 | 0.137091 | 0.137091 |
| Result C | _ | 0.010019 | 0.004578 | 0.000054 | 0.000026 | 0.000000 | 0.122414 | 0.000000 |
| Compound Allocator - Actual | <u>-</u> | 0.041337 | 0.198704 | 0.046426 | 0.051922 | 0.011787 | 0.649745 | 0.000078 |
| W584-94-D-UG-LINE-EXP | | | | | | | | |
| External Allocator A | E104 | 0.035995 | 0.223260 | 0.056245 | 0.064757 | 0.013548 | 0.606090 | 0.000105 |
| Weighted Factor A | W584-PD | 0.574364 | 0.574364 | 0.574364 | 0.574364 | 0.574364 | 0.574364 | 0.574364 |
| Result A | _ | 0.020674 | 0.128233 | 0.032305 | 0.037194 | 0.007781 | 0.348116 | 0.000060 |
| External Allocator B | E105 | 0.038269 | 0.236285 | 0.037130 | 0.029533 | 0.014403 | 0.644380 | 0.000000 |
| Weighted Factor B | W584-SD | 0.192585 | 0.192585 | 0.192585 | 0.192585 | 0.192585 | 0.192585 | 0.192585 |
| Result B | _ | 0.007370 | 0.045505 | 0.007151 | 0.005688 | 0.002774 | 0.124098 | 0.000000 |
| External Allocator C | E303 | 0.073085 | 0.033393 | 0.000392 | 0.000191 | 0.000000 | 0.892940 | 0.000000 |
| Weighted Factor C | W584-C | 0.233052 | 0.233052 | 0.233052 | 0.233052 | 0.233052 | 0.233052 | 0.233052 |
| Result C | _ | 0.017033 | 0.007782 | 0.000091 | 0.000044 | 0.000000 | 0.208101 | 0.000000 |
| Compound Allocator - Actual | _ | 0.045077 | 0.181520 | 0.039547 | 0.042926 | 0.010555 | 0.680315 | 0.000060 |

RETAIL COST OF SERVICE STUDY

COS - Internal Factors Based on External Factors

December 2022 - Test Year

| | ALLOCATOR | Total | G - GS | G - GSD/GSDT | G - LP/LPT | G - Major Accts | G - OS | G - Residential | G - SBS |
|--|--------------|---------------|------------|--------------|------------|-----------------|------------|-----------------|-----------|
| I300-INTANG-PLANT | | | | | - | | | | |
| BAL001000 - PLT IN SERV - INTANGIBLE | 1900 | 168,923,049 | 8,969,410 | 23,844,423 | 5,179,066 | 8,843,121 | 3,136,662 | 118,889,276 | 61,092 |
| BAL001098 - PLT IN SERV - INTANGIBLE ARO | 1900 | , , | , , | , , | , , | , , | , , | , , | , |
| TOTAL I300-INTANG-PLANT | | 168,923,049 | 8,969,410 | 23,844,423 | 5,179,066 | 8,843,121 | 3,136,662 | 118,889,276 | 61,092 |
| I310-PROD-PLT-STEAM | | | | | | | | | |
| BAL001100 - PLT IN SERV - STEAM | W310 | 1,140,381,514 | 39,316,935 | 247,929,153 | 64,382,573 | 145,723,312 | 8,321,229 | 633,542,465 | 1,165,846 |
| BAL001800 - PLT IN SERV - ACQ ADJ SCHERER 4 | W310 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| TOTAL I310-PROD-PLT-STEAM | <u> </u> | 1,140,381,514 | 39,316,935 | 247,929,153 | 64,382,573 | 145,723,312 | 8,321,229 | 633,542,465 | 1,165,846 |
| 10.40 DDOD DI T OTUED | | | | | | | | | |
| I340-PROD-PLT-OTHER | 14/0.40 | 4 440 770 000 | 00 000 005 | 044 400 700 | 00 744 440 | 444.040.044 | 0.405.000 | 047.005.470 | 4.405.500 |
| BAL001300 - PLT IN SERV - OTH PRODUCTION | W340 | 1,110,776,263 | 38,296,235 | 241,492,706 | 62,711,148 | 141,940,214 | 8,105,203 | 617,095,176 | 1,135,580 |
| TOTAL I340-PROD-PLT-OTHER | = | 1,110,776,263 | 38,296,235 | 241,492,706 | 62,711,148 | 141,940,214 | 8,105,203 | 617,095,176 | 1,135,580 |
| <u>I350-TRANS-PLANT</u> | | | | | | | | | |
| BAL001400 - PLT IN SERV - TRANSMISSION | W355 | 1,204,390,914 | 41,951,165 | 260,125,672 | 66,647,747 | 152,646,803 | 8,246,983 | 673,245,480 | 1,527,063 |
| BAL001401 - PLT IN SERV - TRANSMISSION - GSU | I345T | 14,103,612 | 486,250 | 3,066,251 | 796,248 | 1,802,226 | 102,912 | 7,835,305 | 14,419 |
| TOTAL 1350-TRANS-PLANT | <u>-</u> | 1,218,494,525 | 42,437,416 | 263,191,924 | 67,443,996 | 154,449,028 | 8,349,895 | 681,080,785 | 1,541,482 |
| I364-DIST-PLT-POLES | | | | | | | | | |
| BAL001514 - PLT IN SERV - DIST 364 - POL, TWR & FIX | W364 | 194,852,799 | 7,013,129 | 43,707,824 | 10,892,028 | 12,485,680 | 2,639,555 | 118,087,904 | 26,678 |
| TOTAL I364-DIST-PLT-POLES | W304 | 194,852,799 | 7,013,129 | 43,707,824 | 10,892,028 | 12,485,680 | 2,639,555 | 118,087,904 | 26,678 |
| TOTAL 1304-DIST-1 ET-1 OLLS | - | 134,032,733 | 7,013,123 | 40,707,024 | 10,032,020 | 12,403,000 | 2,000,000 | 110,007,304 | 20,070 |
| I365-DIST-PLT-OH-C&D | | | . == | | 40.000.000 | 40.000 | | | 24.424 |
| BAL001515 - PLT IN SERV - DIST 365 - OH COND & DEV | W365 | 240,486,820 | 8,754,318 | 54,368,118 | 12,662,303 | 13,976,805 | 3,294,893 | 147,406,257 | 24,124 |
| TOTAL I365-DIST-PLT-OH-C&D | = | 240,486,820 | 8,754,318 | 54,368,118 | 12,662,303 | 13,976,805 | 3,294,893 | 147,406,257 | 24,124 |
| 1366-DIST-PLT-UGCOND | | | | | | | | | |
| BAL001516 - PLT IN SERV - DIST 366 - UG CONDUIT | W366 | 13,086,018 | 472,466 | 2,929,795 | 723,977 | 825,220 | 177,824 | 7,955,434 | 1,302 |
| TOTAL 1366-DIST-PLT-UGCOND | <u>-</u> | 13,086,018 | 472,466 | 2,929,795 | 723,977 | 825,220 | 177,824 | 7,955,434 | 1,302 |
| I367-DIST-PLT-UG-C&D | | | | | | | | | |
| BAL001517 - PLT IN SERV - DIST 367 - UG COND & DEV | W367 | 262,601,614 | 9,608,367 | 59,521,934 | 13,458,804 | 14,589,067 | 3,616,334 | 161,786,832 | 20,276 |
| TOTAL I367-DIST-PLT-UG-C&D | | 262,601,614 | 9,608,367 | 59,521,934 | 13,458,804 | 14,589,067 | 3,616,334 | 161,786,832 | 20,276 |
| | _ | | | | | · · · | | | · |
| 1370-DIST-PLT-METERS | | | | | | | | | |
| BAL001520 - PLT IN SERV - DIST 370 - METERS | E325 | 72,387,049 | 9,044,151 | 12,173,188 | 387,636 | 629,165 | 3,467 | 50,085,027 | 64,416 |
| TOTAL 1370-DIST-PLT-METERS | <u> </u> | 72,387,049 | 9,044,151 | 12,173,188 | 387,636 | 629,165 | 3,467 | 50,085,027 | 64,416 |
| I374-DIST-PLT-OTHER | | | | | | | | | |
| BAL001510 - PLT IN SERV - DIST 360 - LAND | E104 | 4,545,824 | 163,628 | 1,014,902 | 255,679 | 294,375 | 61,585 | 2,755,180 | 475 |
| BAL001511 - PLT IN SERV - DIST 361 - STRUCTURES | E104 | 35,317,308 | 1,271,251 | 7,884,953 | 1,986,416 | 2,287,052 | 478,465 | 21,405,480 | 3,691 |
| BAL001512 - PLT IN SERV - DIST 362 - STATION EQ | E104 | 266,834,631 | 9,604,748 | 59,573,583 | 15,008,066 | 17,279,476 | 3,614,972 | 161,725,898 | 27,887 |
| BAL001518 - PLT IN SERV - DIST 368 - TRANSF | W368 | 381,872,957 | 14,395,105 | 73,278,130 | 13,387,258 | 14,028,918 | 3,818,761 | 262,948,835 | 15,950 |
| BAL001519 - PLT IN SERV - DIST 369 - SERVICES | E303 | 152,793,668 | 11,166,912 | 5,102,172 | 59,910 | 29,172 | , , | 136,435,503 | , - |
| BAL001523 - PLT IN SERV - DIST 373 - S LGT & TFC SIG | E508 | 80,673,197 | , , | , , | • | , | 80,673,197 | • | |
| TOTAL 1374-DIST-PLT-OTHER | - | 922,037,586 | 36,601,644 | 146,853,741 | 30,697,328 | 33,918,993 | 88,646,981 | 585,270,896 | 48,003 |

RETAIL COST OF SERVICE STUDY COS - Internal Factors Based on External Factors December 2022 - Test Year

| | ALLOCATOR | Total | G - GS | G - GSD/GSDT | G - LP/LPT | G - Major Accts | G - OS | G - Residential | G - SBS |
|---|---------------|-----------------|------------------------|---------------|--------------|-----------------|--------------------|-------------------------|--------------------|
| I389-GENERAL-PLANT | | | | | | , | | | |
| BAL001600 - PLT IN SERV - GEN PLT - TRANSPORT | 1900 | 41,400,444 | 2,198,265 | 5,843,902 | 1,269,310 | 2,167,313 | 768,748 | 29,137,935 | 14,973 |
| BAL001710 - PLT IN SERV - GEN PLT - STRUCTURES | 1900 | 98,063,797 | 5,206,953 | 13,842,248 | 3,006,569 | 5,133,639 | 1,820,906 | 69,018,017 | 35,465 |
| BAL001720 - PLT IN SERV - GEN PLT - OTHER | 1900 | 118,923,414 | 6,314,549 | 16,786,698 | 3,646,111 | 6,225,640 | 2,208,239 | 83,699,168 | 43,009 |
| TOTAL I389-GENERAL-PLANT | .500 | 258,387,656 | 13,719,767 | 36,472,847 | 7,921,990 | 13,526,592 | 4,797,893 | 181,855,119 | 93,447 |
| | _ | | | VV;T1 E;UT1 | .,021,000 | . 0,020,002 | .,,,,,,,,, | 101,000,110 | 00,771 |
| I400-ACCUM-PROV-DEPR | | | | | | | | | |
| BAL008000 - ACC PRV DEPR - INTANGIBLE | 1900 | (21,552,075) | (1,144,364) | (3,042,195) | (660,772) | (1,128,251) | (400,191) | (15,168,508) | (7,794) |
| BAL008001 - ACC PRV DEPR - INTANGIBLE ARO | 1900 | , | , | , | , | , , , | , | , , , , | () |
| BAL008100 - ACC PRV DEPR - STEAM | W310 | (498,527,169) | (17,187,722) | (108,384,271) | (28,145,372) | (63,704,146) | (3,637,694) | (276,958,305) | (509,659) |
| BAL008155 - ACC PRV DEPR - FOSSIL DECOM | W310 | (66,236,511) | (2,283,636) | (14,400,411) | (3,739,518) | (8,464,013) | (483,320) | (36,797,898) | (67,716) |
| BAL008300 - ACC PRV DEPR - OTH PRODUCTION | W340 | (76,666,806) | (2,643,242) | (16,668,050) | (4,328,381) | (9,796,845) | (559,429) | (42,592,480) | (78,379) |
| BAL008350 - ACC PRV DEPR - DISMANTLEMENT - OTHER | W340 | (896,258) | (30,900) | (194,854) | (50,600) | (114,528) | (6,540) | (497,919) | (916) |
| BAL008400 - ACC PRV DEPR - TRANSMISSION | W355 | (208,269,386) | (7,254,408) | (44,982,251) | (11,525,067) | (26,396,459) | (1,426,110) | (116,421,023) | (264,068) |
| BAL008401 - ACC PRV DEPR - TRANSMISSION - GSU | I345T | (224,379) | (7,736) | (48,782) | (12,668) | (28,672) | (1,637) | (124,654) | (229) |
| BAL008510 - ACC PRV DEPR - DIST 360 - LAND | E104 | (58,597) | (2,109) | (13,082) | (3,296) | (3,795) | (794) | (35,515) | (6) |
| BAL008511 - ACC PRV DEPR - DIST 361 - STRUCTURES | E104 | (10,327,141) | (371,727) | (2,305,641) | (580,848) | (668,757) | (139,908) | (6,259,181) | (1,079) |
| BAL008512 - ACC PRV DEPR - DIST 362 - STATION EQ | E104 | (70,573,400) | (2,540,299) | (15,756,239) | (3,969,388) | (4,570,139) | (956,101) | (42,773,857) | (7,376) |
| BAL008514 - ACC PRV DEPR - DIST 364 - POL, TWR & FIX | W364 | (94,279,893) | (3,393,316) | (21,148,113) | (5,270,128) | (6,041,220) | (1,277,154) | (57,137,054) | (12,908) |
| BAL008515 - ACC PRV DEPR - DIST 365 - OH COND & DEV | W365 | (49,520,883) | (1,802,683) | (11,195,446) | (2,607,413) | (2,878,094) | (678,482) | (30,353,797) | (4,968) |
| BAL008516 - ACC PRV DEPR - DIST 366 - UG CONDUIT | W366 | (554,998) | (20,038) | (124,257) | (30,705) | (34,999) | (7,542) | (337,402) | (55) |
| BAL008517 - ACC PRV DEPR - DIST 367 - UG COND & DEV | W367 | (84,939,455) | (3,107,862) | (19,252,588) | (4,353,300) | (4,718,887) | (1,169,717) | (52,330,544) | (6,558) |
| BAL008518 - ACC PRV DEPR - DIST 368 - TRANSF | W368 | (112,479,887) | (4,240,048) | (21,583,921) | (3,943,189) | (4,132,189) | (1,124,808) | (77,451,034) | (4,698) |
| BAL008519 - ACC PRV DEPR - DIST 369 - SERVICES | E303 | (74,962,460) | (5,478,625) | (2,503,189) | (29,392) | (14,312) | (· , · = · , 555) | (66,936,942) | (.,555) |
| BAL008520 - ACC PRV DEPR - DIST 370 - METERS | E325 | (44,054,594) | (5,504,249) | (7,408,574) | (235,915) | (382,908) | (2,110) | (30,481,634) | (39,203) |
| BAL008523 - ACC PRV DEPR - DIST 373 - S LGT & TFC SIG | E508 | (15,774,070) | (0,00.,=.0) | (.,,) | (=30,0:0) | (==,==,==) | (15,774,070) | (00, 101,001) | (33,233) |
| BAL008600 - ACC PRV DEPR - GEN PLT - TRANSP EQ | 1900 | (26,271,097) | (1,394,932) | (3,708,311) | (805,454) | (1,375,292) | (487,817) | (18,489,790) | (9,501) |
| BAL008710 - ACC PRV DEPR - GEN PLT - STRUCTURES | 1900 | (32,902,735) | (1,747,057) | (4,644,403) | (1,008,776) | (1,722,458) | (610,957) | (23,157,185) | (11,899) |
| BAL008720 - ACC PRV DEPR - GEN PLT - OTHER | 1900 | (40,926,564) | (2,173,103) | (5,777,011) | (1,254,781) | (2,142,505) | (759,948) | (28,804,415) | (14,801) |
| TOTAL I400-ACCUM-PROV-DEPR | | (1,529,998,356) | (62,328,056) | (303,141,588) | (72,554,962) | (138,318,470) | (29,504,330) | (923,109,136) | (1,041,815) |
| | - | | | | · · · / | · · · · | | | , , , , , , |
| <u>I410-FUTURE-USE</u> | | | | | | | | | |
| BAL005300 - PLT FUTURE USE - OTH PRODUCTION | W340 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| BAL005700 - PLT FUTURE USE - GENERAL | I900 <u> </u> | 2,556,921 | 135,766 | 360,924 | 78,393 | 133,855 | 47,478 | 1,799,580 | 925 |
| TOTAL I410-FUTURE-USE | _ | 2,556,921 | 135,766 | 360,924 | 78,393 | 133,855 | 47,478 | 1,799,580 | 925 |
| IAAE CMID | | | | | | | | | |
| I415-CWIP | 1000 | 40.000.000 | FF0 040 | 4 400 700 | 047.704 | E40 474 | 400 445 | 7 000 405 | 0.740 |
| BAL007000 - CWIP - INTANGIBLE PLANT | 1900 | 10,362,389 | 550,218 | 1,462,709 | 317,704 | 542,471 | 192,415 | 7,293,125 | 3,748 |
| BAL007100 - CWIP - STEAM | W310 | 18,008,954 | 620,895 | 3,915,308 | 1,016,732 | 2,301,269 | 131,409 | 10,004,930 | 18,411 |
| BAL007300 - CWIP - OTHER PRODUCTION - GT | W340 | 1,033,360 | 35,627 | 224,662 | 58,340 | 132,048 | 7,540 | 574,086 | 1,056 |
| BAL007400 - CWIP - TRANSMISSION | W355 | 38,170,919 | 1,329,564 | 8,244,197 | 2,112,276 | 4,837,855 | 261,373 | 21,337,257 | 48,397 |
| BAL007500 - CWIP - DISTRIBUTION | I375T | 6,379,852 | 243,972 | 1,200,839 | 267,351 | 296,109 | 384,321 | 3,986,789 | 470 |
| BAL007600 - CWIP - GENERAL - TRANSPORT EQ | I900 <u> </u> | 6,871,093 | 364,839 | 969,893 | 210,663 | 359,702 | 127,586 | 4,835,926 | 2,485 |
| TOTAL I415-CWIP | _ | 80,826,568 | 3,145,114 | 16,017,607 | 3,983,067 | 8,469,454 | 1,104,645 | 48,032,114 | 74,568 |
| 1425-WORKING CAPITAL | | | | | | | | | |
| BAL231000 - CASH | I599T | 15,813,412 | 753,989 | 2,504,491 | 598,359 | 1,178,694 | 440,985 | 10,327,625 | 9,269 |
| BAL242000 - CUSTOMER ACCOUNTS RECEIVABLE | 1599T | 83,584,512 | 3,985,336 | 13,237,919 | 3,162,729 | 6,230,191 | 2,330,902 | 54,588,442 | 48,994 |
| DALZ-12000 - GOOT GIVILIY ACCOUNTS INCOLIVABLE | 1999 1 | 00,004,012 | J, J UJ,JJU | 10,201,313 | 5, 102,129 | 0,230,131 | 2,330,802 | J 1 ,J00,442 | 1 0,334 |

RETAIL COST OF SERVICE STUDY COS - Internal Factors Based on External Factors December 2022 - Test Year

| | ALLOCATOR | Total | G - GS | G - GSD/GSDT | G - LP/LPT | G - Major Accts | G - OS | G - Residential | G - SBS |
|--|---------------|--------------|-------------|--------------|-------------|-----------------|-----------------------|-------------------------|-----------|
| BAL243100 - OTH ACCTS REC - MISC | I599T | 9,798,430 | 467,192 | 1,551,852 | 370,760 | 730,352 | 273,247 | 6,399,284 | 5,743 |
| BAL244000 - ACCUM PRV FR UNCOLLECTIBLE ACCTS | E205 | (1,078,648) | (25,741) | (40,950) | (12,785) | | (6,871) | (992,301) | |
| BAL251000 - FUEL STOCK | E201 | 32,634,713 | 960,481 | 7,547,984 | 2,240,139 | 5,064,870 | 409,092 | 16,370,934 | 41,213 |
| BAL254100 - PLANT MATERIALS & OPERATING SUPPLIES | I399T | 82,211,701 | 3,143,739 | 16,618,471 | 4,056,879 | 7,937,452 | 1,923,657 | 48,470,131 | 61,372 |
| BAL263000 - STORES EXPENSE | I399T | 651,520 | 24,914 | 131,700 | 32,150 | 62,904 | 15,245 | 384,121 | 486 |
| BAL265100 - PREPAYMENTS - GENERAL | I599T | 6,569,595 | 313,240 | 1,040,477 | 248,585 | 489,682 | 183,205 | 4,290,555 | 3,851 |
| BAL273200 - ACCRUED UTILITY REVENUES - FPSC | I599T | 66,066,189 | 3,150,057 | 10,463,408 | 2,499,858 | 4,924,417 | 1,842,372 | 43,147,351 | 38,726 |
| BAL382200 - UNRECOVERED PLANT & REGULATORY COSTS | I599T | 26,998,170 | 1,287,281 | 4,275,907 | 1,021,576 | 2,012,379 | 752,892 | 17,632,310 | 15,825 |
| BAL382301 - OTH REG ASSETS - OTHER | I599T | 84,400,185 | 4,024,228 | 13,367,103 | 3,193,593 | 6,290,989 | 2,353,648 | 55,121,151 | 49,472 |
| BAL383000 - PRELIM SURVEY & INVEST CHARG & R/W | I599T | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| BAL386100 - MISC DEF DEB - OTHER | I599T | 63,492,149 | 3,027,326 | 10,055,737 | 2,402,460 | 4,732,554 | 1,770,591 | 41,466,264 | 37,217 |
| BAL386121 - MISC DEF DEB - SPC FUNDS - SFAS 158 - LIFE | I599T | 1,020,059 | 48,637 | 161,555 | 38,598 | 76,033 | 28,446 | 666,193 | 598 |
| BAL386180 - MISC DEF DEB - STORM MAINTENANCE | I399T | 517,287,102 | 19,780,827 | 104,565,662 | 25,526,427 | 49,943,519 | 12,103,911 | 304,980,597 | 386,159 |
| BAL386190 - MISC DEF DEB - DEF PENSION DEBIT | 1900 | 20,787,339 | 1,103,758 | 2,934,248 | 637,326 | 1,088,217 | 385,991 | 14,630,281 | 7,518 |
| BAL386417 - MISC DEF DEB - 2021 RATE CASE | I599T | 933,870 | 44,527 | 147,904 | 35,336 | 69,608 | 26,043 | 609,904 | 547 |
| BAL388000 - RESEARCH, DEVELOPMENT & DEMONSTRATION EXPENDITURES | 1599T | 000,010 | , = . | , • • · | 33,333 | 33,333 | _0,0.0 | 300,00 | • |
| BAL628200 - ACCUM PRV INJURIES & DAMAGES - WORKERS COMPENSATION | 1900 | (3,592,233) | (190,739) | (507,064) | (110,135) | (188,053) | (66,703) | (2,528,240) | (1,299) |
| BAL628370 - ACC PRV PEN/BENFS-POST RETIREMENT BENEFITS | 1900 | (451,583) | (23,978) | (63,743) | (13,845) | (23,640) | (8,385) | (317,828) | (163) |
| BAL628430 - ACC MISC OPER PRV - DEF COMPENSAT | 1900 | (1,130,570) | (60,031) | (159,586) | (34,663) | (59,185) | (20,993) | (795,703) | (409) |
| BAL628440 - ACCUM PRV PENS & BENEFITS - SFAS 158 | 1900 | (1,021,011) | (54,213) | (144,121) | (31,304) | (53,450) | (18,959) | (718,595) | (369) |
| BAL732100 - ACCTS PAY - GENERAL | 1599T | (57,984,514) | (2,764,720) | (9,183,451) | (2,194,058) | (4,322,028) | (1,617,001) | (37,869,268) | (33,988) |
| BAL734100 - ACCTS PAYABLE - ASSOC COMPANIES | 1599T | (21,766,840) | (1,037,850) | (3,447,381) | (823,629) | (1,622,448) | (607,007) | (14,215,766) | (12,759) |
| BAL736100 - TAXES ACCRUED - FEDERAL INCOME TAXES | 1599T | 17,956,496 | 856,171 | 2,843,908 | 679,450 | 1,338,434 | 500,749 | 11,727,258 | 10,525 |
| BAL736110 - TAXES ACCRUED - TEDERAL INCOME TAXES BAL736110 - TAXES ACCRUED - STATE INCOME TAXES | 1599T | 314,943 | 15,017 | 49,880 | 11,917 | 23,475 | 8,783 | 205,687 | 185 |
| BAL736110 - TAXES ACCRUED - STATE INCOME TAXES BAL736205 - TAXES ACCRUED - PERSONAL PROPERTY | 1409T | (20,024,147) | (746,924) | (4,077,900) | (1,002,609) | (1,979,536) | (499,498) | (11,702,239) | (15,442) |
| BAL736210 - TAXES ACCRUED - PERSONAL PROPERTY BAL736210 - TAXES ACCRUED - REVENUE TAXES | 1599T | , | , | , | , | , | , , | , | , |
| BAL736245 - TAXES ACCRUED - OTHER | 1599T | (8,330,417) | (397,197) | (1,319,352) | (315,212) | (620,929) | (232,308) | (5,440,535) | (4,883) |
| | | (925,535) | (44,130) | (146,584) | (35,021) | (68,987) | (25,810) | (604,460) | (543) |
| BAL737000 - INTEREST ACCR ON LONG - TERM DEBT | I599T | (10,555,312) | (503,281) | (1,671,725) | (399,399) | (786,768) | (294,354) | (6,893,598) | (6,187) |
| BAL737200 - INTEREST ACCR ON CUST DEPOSITS | I599T | (496,436) | (23,670) | (78,624) | (18,785) | (37,003) | (13,844) | (324,219) | (291) |
| BAL741100 - TAX COLLECTIONS PAYABLE | I599T | (5,916,935) | (282,121) | (937,110) | (223,889) | (441,034) | (165,004) | (3,864,307) | (3,468) |
| BAL742100 - MISC CURR & ACC LIAB - OTHER | I599T | (58,863,669) | (2,806,639) | (9,322,690) | (2,227,324) | (4,387,558) | (1,641,517) | (38,443,437) | (34,504) |
| BAL742101 - MISC CURR & ACC LIAB - STORM LIABILITIES | I399T | (0) | (0) | (0) | (0) | (0) | (0) | (0) | (0) |
| BAL742801 - MISC CURR & ACC LIAB - POLE ATTCH RENT - PHONE | W364 | (1,014,459) | (36,512) | (227,555) | (56,707) | (65,004) | (13,742) | (614,799) | (139) |
| BAL744000 - MISC CURRENT LIAB - DERIVATIVES | E201 | 0 | 0 | (27.27.1) | 0 | (42.225) | 0 | 0 | 0 |
| BAL853113 - OTH DEF CREDITS - INC TAX PAY - FIN48 | I599T | (172,189) | (8,210) | (27,271) | (6,515) | (12,835) | (4,802) | (112,455) | (101) |
| BAL853200 - OTH DEF CREDITS - OTHER | 1599T | (46,124,484) | (2,199,230) | (7,305,088) | (1,745,290) | (3,438,009) | (1,286,263) | (30,123,567) | (27,037) |
| BAL854306 - OTH REG LIAB - DEF GAIN LAND SALES | I599T | (156,645) | (7,469) | (24,809) | (5,927) | (11,676) | (4,368) | (102,304) | (92) |
| BAL856100 - DEF GAINS FUTURE USE | I599T | (71,318) | (3,400) | (11,295) | (2,699) | (5,316) | (1,989) | (46,577) | (42) |
| TOTAL I425-WORKING_CAPITAL | _ | 790,843,441 | 31,770,666 | 152,801,905 | 37,496,344 | 74,070,310 | 18,820,340 | 475,307,889 | 575,986 |
| I440-REVS-EXCL-MISC-SERV | | | | | | | | | |
| INC040000 - RETAIL SALES - BASE REVENUES | E401 | 586,375,316 | 26,353,098 | 110,005,474 | 26,132,542 | 42,681,364 | 19,083,894 | 360,039,053 | 2,079,891 |
| INC054000 - RENT FROM ELECTRIC PROPERTY - GENERAL | 1900 | 2,382,733 | 126,517 | 336,336 | 73,053 | 124,736 | 44,244 | 1,676,985 | 862 |
| INC054400 - RENT FROM ELECTRIC PROPERTY - POLE ATTACHMENTS | W364 | 2,812,992 | 101,245 | 630,988 | 157,243 | 180,249 | 38,106 | 1,704,776 | 385 |
| INC056130 - OTH ELECTRIC REVENUES - TRANSMISSION | E101 | 468,326 | 16,343 | 101,277 | 25,965 | 58,775 | 3,213 | 262,284 | 469 |
| INC056213 - OTH ELECTRIC REVENUES - TRANS. SERVICE DEMAND (SHORT-T | E101 | 3,696,326 | 128,992 | 799,340 | 204,930 | 463,890 | 25,358 | 2,070,112 | 3,705 |
| INC056224 - OTH ELECTRIC REVENUES - ANCILLARY SERVICES (REG, SPINNIN | | 30,317 | 1,045 | 6,591 | 1,712 | 3,874 | 23,330 | 16,843 | 3,703 |
| INC056700 - OTH ELECTRIC REVENUES - MISC | 1510 1599T | 14,038,500 | 669,360 | 2,223,385 | 531,199 | 1,046,396 | 391,488 | 9,168,443 | 8,229 |
| 110000700 - OTTI ELECTRIO NEVENUEO - IVIIOO | 10001 | 17,000,000 | 009,300 | 2,220,000 | 551,133 | 1,070,030 | 59 1, 4 00 | ə, 100, 44 0 | 0,229 |

RETAIL COST OF SERVICE STUDY COS - Internal Factors Based on External Factors December 2022 - Test Year

| | ALLOCATOR | Total | G - GS | G - GSD/GSDT | G - LP/LPT | G - Major Accts | G - OS | G - Residential | G - SBS |
|--|--------------|----------------------|----------------------------|-------------------|-------------------|--------------------|-------------------------|----------------------|-----------|
| INC056920 - OTH ELECTRIC REVENUES - UNBILLED REVENUES - FPSC | E206 | (33,492) | (979) | (7,696) | (2,323) | (5,344) | (417) | (16,689) | (44) |
| TOTAL I440-REVS-EXCL-MISC-SERV | _ | 609,771,018 | 27,395,623 | 114,095,694 | 27,124,320 | 44,553,940 | 19,586,107 | 374,921,806 | 2,093,528 |
| I450-MISC-SERV-REVS | | | | | | | | | |
| INC050400 - FIELD COLLECTION LATE PAYMENT CHARGES | E311 | 5,818,994 | 357,033 | 69,753 | | 177 | 673 | 5,391,359 | |
| INC051010 - MISC SERV REVS - INITIAL CONNECTION | E312 | 126,620 | 7,769 | 1,518 | | 177 | 15 | 117,315 | |
| INC051010 - MISC SERV REVS - INTIAL CONNECTION INC051020 - MISC SERV REVS - RECONNECT AFTER NON PAYMENT | E312 | 993,453 | 1,261 | 1,510 | | 4 | 13 | 992,192 | |
| INC051030 - MISC SERV REVS - RECONNECT / DISCONNECT | E314 | 1,908,846 | 190,849 | 35,270 | | 98 | 374 | 1,682,254 | |
| INC051030 - MISC SERV REVS - CONNECT / DISCONNECT | E314 E315 | 326,009 | 5,971 | 3,428 | | 90 | 374 | 316,610 | |
| INC051040 - MISC SERV REVS - RETURNED COSTOMER CHECKS INC051050 - MISC SERV REVS - CURRENT DIVERSION PENALTY | E316 | 158,720 | • | 3,426 1,903 | | F | 10 | 147,056 | |
| INC051060 - MISC SERV REVS - CORRENT DIVERSION PENALTY | E356 | | 9,738 | | 160 | 5 | 18 | | 2 |
| INC051000 - MISC SERV REVS - OTHER BILLINGS INC051100 - MISC SERV REVS - REIMBURSEMENTS - OTHER | E356 | 384,090 (165,580) | 27,464 | 12,573 (5,420) | 162 | 104 | 8,234 | 335,551 (144,655) | 2 |
| TOTAL I450-MISC-SERV-REVS | | 9,551,152 | (11,840) 588,245 | 119,024 | (70) 92 | (45) 343 | (3,550) 5,764 | 8,837,681 | (1) |
| TOTAL 1430-WISC-SERV-REVS | | 9,551,152 | 300,243 | 119,024 | 92 | 343 | 3,704 | 0,037,001 | |
| I500-O&M-EXCL-CUST-ACCTS | | | | | | | | | |
| INC100000 - STEAM O&M - OPERATION SUPERV & ENG | W500 | (2,629,317) | (80,575) | (599,350) | (172,777) | (390,730) | (29,647) | (1,353,069) | (3,168) |
| INC101210 - STEAM O&M - FUEL - NON RECV EXP | E201 | (2,798,071) | (82,351) | (647,157) | (192,067) | (434,257) | (35,075) | (1,403,629) | (3,534) |
| INC102000 - STEAM O&M - STEAM EXPENSES | W502 | (3,328,151) | (108,350) | (741,157) | (203,340) | (460,027) | (30,924) | (1,780,646) | (3,707) |
| INC105000 - STEAM O&M - ELECTRIC EXPENSES | W505 | (2,725,745) | (89,348) | (605,329) | (165,063) | (373,450) | (24,694) | (1,464,853) | (3,007) |
| INC106000 - STEAM O&M - MISC STEAM EXP | E106 | (10,021,286) | (349,718) | (2,167,128) | (555,596) | (1,257,673) | (68,749) | (5,612,378) | (10,044) |
| INC110000 - STEAM O&M - MAINT SUPERV & ENG | W510 | (3,484,999) | (104,418) | (800,947) | (234,753) | (530,818) | (41,766) | (1,767,984) | (4,313) |
| INC111000 - STEAM O&M - MAINT OF STRUCTURES | E106 | (3,777,690) | (131,832) | (816,935) | (209,441) | (474,101) | (25,916) | (2,115,679) | (3,786) |
| INC112000 - STEAM O&M - MAINT OF BOILER PLANT | E201 | (10,808,736) | (318,115) | (2,499,920) | (741,942) | (1,677,504) | (135,493) | (5,422,113) | (13,650) |
| INC113000 - STEAM O&M - MAINT OF ELECTRIC PLANT | E201 | (2,350,959) | (69,192) | (543,746) | (161,376) | (364,866) | (29,470) | (1,179,339) | (2,969) |
| INC114000 - STEAM O&M - MAINT OF MISC STEAM PLT | E201 | (5,212,530) | (153,411) | (1,205,590) | (357,803) | (808,979) | (65,342) | (2,614,822) | (6,583) |
| INC146000 - OTH PWR O&M - OPERAT SUPERV & ENG | W546 | (2,340,334) | (76,762) | (519,607) | (141,609) | (320,388) | (21,153) | (1,258,235) | (2,580) |
| INC148000 - OTH PWR O&M - GENERATION EXPENSES | W548 | (988,176) | (34,517) | (213,608) | (54,709) | (123,844) | (6,746) | (553,763) | (989) |
| INC149000 - OTH PWR O&M - MISC OTH PWR GENERAT | E106 | (2,364,795) | (82,525) | (511,393) | (131,108) | (296,782) | (16,223) | (1,324,393) | (2,370) |
| INC151000 - OTH PWR O&M - MAINT SUPERV & ENG | W551 | (1,570,325) | (47,915) | (358,524) | (103,689) | (234,484) | (17,921) | (805,889) | (1,902) |
| INC152000 - OTH PWR O&M - MAINT OF STRUCTURES | E106 | (672,166) | (23,457) | (145,358) | (37,266) | (84,357) | (4,611) | (376,444) | (674) |
| INC153000 - OTH PWR O&M - MAINT GENR & ELECT PLT | E201 | (2,987,595) | (87,929) | (690,992) | (205,077) | (463,671) | (37,451) | (1,498,703) | (3,773) |
| INC154000 - OTH PWR O&M - MAINT MISC OTH PWR GEN | E201 | (1,340,451) | (39,451) | (310,029) | (92,012) | (208,036) | (16,803) | (672,426) | (1,693) |
| INC156000 - OTH PWR O&M - SYS CNTR & L DISPATCH | E106 | (35,809) | (1,250) | (7,744) | (1,985) | (4,494) | (246) | (20,055) | (36) |
| INC260010 - TRANS O&M - OPERAT SUPERV & ENG | W355 | (2,459,364) | (85,664) | (531,176) | (136,095) | (311,704) | (16,840) | (1,374,766) | (3,118) |
| INC261000 - TRANS O&M - LOAD DISPATCHING | E101 | (97,625) | (3,407) | (21,112) | (5,412) | (12,252) | (670) | (54,674) | (98) |
| INC262000 - TRANS O&M - STATION EXPENSES | E101 | (722,449) | (25,212) | (156,231) | (40,054) | (90,667) | (4,956) | (404,604) | (724) |
| INC263000 - TRANS O&M - OVERHEAD LINE EXPENSES | W355 | (6,395) | (223) | (1,381) | (354) | (811) | (44) | (3,575) | (8) |
| INC265000 - TRANS O&M - TRANS OF ELECTR BY OTH | E101 | (2,373,740) | (82,838) | (513,327) | (131,604) | (297,905) | (16,285) | (1,329,403) | (2,379) |
| INC266000 - TRANS O&M - MISC TRANS EXP | W355 | (26,152) | (911) | (5,648) | (1,447) | (3,315) | (179) | (14,619) | (33) |
| INC268010 - TRANS O&M - MAINT SUPERV & ENG | W355 | (937,778) | (32,665) | (202,542) | (51,894) | (118,856) | (6,421) | (524,211) | (1,189) |
| INC269000 - TRANS O&M - MAINT OF STRUCTURES | E101 | (381,844) | (13,325) | (82,575) | (21,170) | (47,921) | (2,620) | (213,850) | (383) |
| INC270000 - TRANS O&M - MAINT OF STATION EQ | E101 | (109,789) | (3,831) | (23,742) | (6,087) | (13,779) | (753) | (61,487) | (110) |
| INC271000 - TRANS O&M - MAINT OF OVERHEAD LINES | W355 | (304,826) | (10,618) | (65,837) | (16,868) | (38,634) | (2,087) | (170,396) | (386) |
| INC380000 - DIST O&M - OPERATION SUPERV & ENG | I378T | (4,273,469) | (179,148) | (800,730) | (172,452) | (191,503) | (246,515) | (2,682,658) | (463) |
| INC381000 - DIST O&M - LOAD DISPATCHING | E104 | (582,837) | (20,979) | (130,124) | (32,782) | (37,743) | (7,896) | (353,252) | (61) |
| INC382000 - DIST O&M - SUBSTATION EXPENSES | E104 | (92,032) | (3,313) | (20,547) | (5,176) | (5,960) | (1,247) | (55,780) | (10) |
| INC383000 - DIST O&M - OVERHEAD LINE EXPENSES | W583 | (1,574,034) | (65,066) | (312,767) | (73,076) | (81,727) | (18,553) | (1,022,721) | (123) |
| INC384000 - DIST O&M - UNDERGROUND LINE EXP | W584 | (608,352) | (27,423) | (110,428) | (24,059) | (26,114) | (6,421) | (413,871) | (37) |
| | | (,) | (= · , · = •) | (,) | (= :,==) | (= =, · · · / | (-, := :) | () | (-1) |

RETAIL COST OF SERVICE STUDY COS - Internal Factors Based on External Factors December 2022 - Test Year

| | ALLOCATOR | Total | G - GS | G - GSD/GSDT | G - LP/LPT | G - Major Accts | G - OS | G - Residential | G - SBS |
|--|-----------|---------------|-------------|--------------|-------------|-----------------|-------------|-----------------|-----------|
| INC385000 - DIST O&M - ST LIGHT & SIGNAL SYSTEMS | E508 | (1,760,883) | | | | | (1,760,883) | | |
| INC386000 - DIST O&M - METER EXPENSES | E325 | (3,140,401) | (392,367) | (528,115) | (16,817) | (27,295) | (150) | (2,172,862) | (2,795) |
| INC387000 - DIST O&M - CUSTOMER INSTALLATIONS EXP | E310 | (223,674) | (16,344) | (7,482) | (96) | (57) | | (199,693) | (0) |
| INC388000 - DIST O&M - MISC DISTRIBUTION EXPENSES | I378T | (3,111,688) | (130,445) | (583,044) | (125,570) | (139,441) | (179,498) | (1,953,353) | (337) |
| INC390000 - DIST O&M - MAINT SUPERV & ENG | I378T | (2,048,450) | (85,873) | (383,823) | (82,663) | (91,795) | (118,165) | (1,285,908) | (222) |
| INC391000 - DIST O&M - MAINT OF STRUCTURES | E104 | (186,710) | (6,721) | (41,685) | (10,501) | (12,091) | (2,529) | (113,163) | (20) |
| INC392000 - DIST O&M - MAINT OF STATION EQ | E104 | (128,889) | (4,639) | (28,776) | (7,249) | (8,346) | (1,746) | (78,118) | (13) |
| INC393000 - DIST O&M - MAINT OF OVERHEAD LINES | W583 | (3,757,151) | (155,309) | (746,562) | (174,430) | (195,079) | (44,286) | (2,441,191) | (294) |
| INC394000 - DIST O&M - MAINT UNDERGROUND LINES | W584 | (1,289,819) | (58,141) | (234,127) | (51,009) | (55,367) | (13,614) | (877,484) | (77) |
| INC395000 - DIST O&M - MAINT OF LINE TRANSFORMERS | W368 | (29,242) | (1,102) | (5,611) | (1,025) | (1,074) | (292) | (20,136) | (1) |
| INC396000 - DIST O&M - MAINT S LIGHT & SIGNAL SYST | E508 | (263,880) | , | , | , , | , , | (263,880) | , | , , |
| INC397000 - DIST O&M - MAINT OF METERS | E325 | 13,421 | 1,677 | 2,257 | 72 | 117 | 1 | 9,286 | 12 |
| INC407000 - CUST SERV & INFO - SUPERVISION | E356 | (26,548) | (1,898) | (869) | (11) | (7) | (569) | (23,193) | (0) |
| INC408000 - CUST SERV & INFO - CUST ASSIST EXP | E356 | (14,598,525) | (1,043,854) | (477,881) | (6,157) | (3,963) | (312,947) | (12,753,633) | (91) |
| INC409000 - CUST SERV & INFO - INFO & INST ADV GEN | E356 | (5,127) | (367) | (168) | (2) | (1) | (110) | (4,479) | (0) |
| INC510000 - DEMONSTRATING AND SELLING EXPENSES | E356 | (510,190) | (36,481) | (16,701) | (215) | (138) | (10,937) | (445,715) | (3) |
| INC520010 - A&G EXP - SALARIES | 1900 | (18,735,521) | (994,811) | (2,644,622) | (574,418) | (980,804) | (347,892) | (13,186,196) | (6,776) |
| INC521000 - A&G EXP - OFF SUPPL & EXP | 1900 | (5,340,298) | (283,557) | (753,813) | (163,730) | (279,565) | (99,162) | (3,758,541) | (1,931) |
| INC523000 - A&G EXP - OUTSIDE SERVICES EMPLOYED | 1900 | (22,933,328) | (1,217,705) | (3,237,166) | (703,120) | (1,200,560) | (425,839) | (16,140,644) | (8,294) |
| INC524000 - A&G EXP - PROPERTY INSURANCE | I399T | (2,155,268) | (82,416) | (435,671) | (106,355) | (208,089) | (50,431) | (1,270,697) | (1,609) |
| INC525000 - A&G EXP - INJURIES AND DAMAGES | 1900 | (3,227,334) | (171,364) | (455,556) | (98,948) | (168,951) | (59,927) | (2,271,421) | (1,167) |
| INC526100 - A&G EXP - EMP PENSIONS & BENEFITS | 1900 | (3,266,341) | (173,435) | (461,062) | (100,144) | (170,993) | (60,651) | (2,298,875) | (1,181) |
| INC528010 - A&G EXP - REGULATORY COMMISSION EXPENSE - FPSC | 1900 | (293,485) | (15,583) | (41,427) | (8,998) | (15,364) | (5,450) | (206,557) | (106) |
| INC528220 - A&G EXP - REGULATORY COMMISSION EXPENSE - RAF - RETAIL E | | (527,738) | (28,022) | (74,493) | (16,180) | (27,627) | (9,799) | (371,426) | (191) |
| INC530000 - A&G EXP - MISC GENERAL EXPENSES | 1900 | (676,288) | (35,909) | (95,462) | (20,735) | (35,404) | (12,558) | (475,977) | (245) |
| INC531000 - A&G EXP - RENTS | 1900 | (65,456) | (3,476) | (9,239) | (2,007) | (3,427) | (1,215) | (46,069) | (24) |
| INC535000 - A&G EXP - MAINT OF GEN PLT | 1389 | (428,924) | (22,775) | (60,545) | (13,151) | (22,454) | (7,965) | (301,880) | (155) |
| TOTAL I500-O&M-EXCL-CUST-ACCTS | | (162,705,561) | (7,396,653) | (27,684,326) | (6,763,607) | (13,435,131) | (4,730,214) | (102,592,209) | (103,422) |
| TOTAL 1000 Gain EXCL GGGT AGGTG | | (102,100,001) | (1,000,000) | (21,004,020) | (0,700,007) | (10,400,101) | (4,700,214) | (102,002,200) | (100,422) |
| I540-O&M-CA-EXCL-SUP | | | | | | | | | |
| INC402000 - CUST ACCT O&M - METER READING EXP | E330 | (162,759) | (11,098) | (5,663) | (73) | (48) | (9) | (145,868) | (1) |
| INC403000 - CUST ACCT O&M - CUST REC & COLLECT | E356 | (10,730,020) | (767,240) | (351,246) | (4,526) | (2,912) | (230,018) | (9,374,011) | (67) |
| INC404000 - CUST ACCT O&M - UNCOLLECTIBLE ACCTS | E205 | (4,389,915) | (104,762) | (166,659) | (52,032) | | (27,965) | (4,038,498) | , , |
| INC405000 - CUST ACCT - MISC CUSTOMER ACCOUNTS EXPENSES | E355 | (2,593,541) | (330,446) | (392,228) | (12,743) | (22,046) | (47,636) | (1,786,081) | (2,360) |
| TOTAL I540-O&M-CA-EXCL-SUP | | (17,876,234) | (1,213,545) | (915,795) | (69,373) | (25,007) | (305,629) | (15,344,458) | (2,429) |
| | | | | | | | | | |
| I600-DEPR-EXP-TOTAL | | | | | | | | | |
| INC603000 - DEPR & AMORT EXP - INTANGIBLE | 1900 | (15,066,623) | (800,002) | (2,126,737) | (461,932) | (788,738) | (279,766) | (10,603,999) | (5,449) |
| INC603001 - DEPR & AMORT EXP - INTANGIBLE ARO | 1900 | (4,549,903) | (241,589) | (642,244) | (139,497) | (238,187) | (84,485) | (3,202,255) | (1,645) |
| INC603010 - DEPR & AMORT EXP - STEAM (EXC COAL) | W310 | (50,960,511) | (1,756,966) | (11,079,271) | (2,877,080) | (6,511,974) | (371,853) | (28,311,269) | (52,098) |
| INC603011 - DEPR & AMORT EXP - FOSSIL DECOMM | W310 | (3,272,392) | (112,822) | (711,447) | (184,750) | (418,162) | (23,878) | (1,817,987) | (3,345) |
| INC603030 - DEPR & AMORT EXP - OTH PROD - GT | W340 | (39,874,974) | (1,374,770) | (8,669,176) | (2,251,223) | (5,095,412) | (290,963) | (22,152,665) | (40,765) |
| INC603036 - DEPR & AMORT EXP - DISMANT OTH PROD | W340 | (1,083,391) | (37,352) | (235,539) | (61,165) | (138,441) | (7,905) | (601,881) | (1,108) |
| INC603041 - DEPR & AMORT EXP - TRANSMISSION | W355 | (27,623,645) | (962,183) | (5,966,185) | (1,528,618) | (3,501,073) | (189,151) | (15,441,410) | (35,024) |
| INC603047 - DEPR & AMORT EXP - TRANSMISSION - GSU | I345T | (443,483) | (15,290) | (96,417) | (25,038) | (56,670) | (3,236) | (246,378) | (453) |
| INC603051 - DEPR & AMORT EXP - DIST 361 - STRUCTURES | E104 | (671,106) | (24,157) | (149,831) | (37,746) | (43,459) | (9,092) | (406,751) | (70) |
| INC603052 - DEPR & AMORT EXP - DIST 362 - STATION EQ | E104 | (8,276,208) | (297,903) | (1,847,749) | (465,494) | (535,944) | (112,123) | (5,016,130) | (865) |
| INC603054 - DEPR & AMORT EXP - DIST 364 - POL, TOWR & FIX | W364 | (8,373,548) | (301,380) | (1,878,288) | (468,071) | (536,556) | (113,432) | (5,074,676) | (1,146) |
| | | , | / | • | , , , | • | · , , | , | , , , |

RETAIL COST OF SERVICE STUDY COS - Internal Factors Based on External Factors December 2022 - Test Year

| | ALLOCATOR | Total | G - GS | G - GSD/GSDT | G - LP/LPT | G - Major Accts | G - OS | G - Residential | G - SBS |
|--|--------------|-------------------|---|------------------|-----------------|--------------------|---------------------------------------|--------------------|-----------|
| INC603055 - DEPR & AMORT EXP - DIST 365 - OH COND & DEV | W365 | (7,193,908) | (261,876) | (1,626,365) | (378,779) | (418,101) | (98,563) | (4,409,502) | (722) |
| INC603056 - DEPR & AMORT EXP - DIST 366 - UG CONDUIT | W366 | (142,809) | (5,156) | (31,973) | (7,901) | (9,006) | (1,941) | (86,819) | (14) |
| INC603057 - DEPR & AMORT EXP - DIST 367 - UG COND & DEV | W367 | (6,299,948) | (230,510) | (1,427,962) | (322,884) | (349,999) | (86,758) | (3,881,349) | (486) |
| INC603058 - DEPR & AMORT EXP - DIST 368 - TRANSF | W368 | (7,691,757) | (289,949) | (1,475,982) | (269,649) | (282,573) | (76,918) | (5,296,365) | (321) |
| INC603059 - DEPR & AMORT EXP - DIST 369 - SERVICES | E303 | (4,412,963) | (322,521) | (147,360) | (1,730) | (843) | | (3,940,509) | |
| INC603060 - DEPR & AMORT EXP - DIST 370 - METERS | E325 | (4,070,272) | (508,546) | (684,490) | (21,797) | (35,377) | (195) | (2,816,245) | (3,622) |
| INC603063 - DEPR & AMORT EXP - DIST 373 - S LGT & TFC SIG | E508 | (3,296,275) | | | | | (3,296,275) | | |
| INC603091 - DEPR & AMORT EXP - GEN PLT - STRUCTURES | 1900 | (1,783,106) | (94,679) | (251,695) | (54,669) | (93,346) | (33,110) | (1,254,963) | (645) |
| INC603093 - DEPR & AMORT EXP - GEN PLT - OTHER | 1900 | (7,672,944) | (407,415) | (1,083,079) | (235,247) | (401,679) | (142,476) | (5,400,274) | (2,775) |
| INC603200 - DEPR & AMORT EXP - PROP UNDER CAPT LEASES | 1900 | (268,791) | (14,272) | (37,941) | (8,241) | (14,071) | (4,991) | (189,177) | (97) |
| TOTAL I600-DEPR-EXP-TOTAL | <u> </u> | (203,028,556) | (8,059,336) | (40,169,731) | (9,801,510) | (19,469,611) | (5,227,110) | (120,150,604) | (150,653) |
| I605-AMORT-PROP-LOSS | | | | | | | | | |
| INC605000 - ACCRETION EXPENSE - ARO REG DEBIT | 1900 | (3,405,762) | (180,838) | (480,742) | (104,418) | (178,292) | (63,240) | (2,397,000) | (1,232) |
| INC607000 - AMORT PROP LOSS & UNRECOV REG CSTS | I409T | (5,160,295) | (192,485) | (1,050,890) | (258,376) | (510,134) | (128,723) | (3,015,709) | (3,979) |
| INC607143 - REGULATORY CREDIT - ASSET RET OBLIG | 1900 | 7,955,665 | 422,427 | 1,122,986 | 243,915 | 416,479 | 147,725 | 5,599,255 | 2,877 |
| INC607338 - AMORT OF REG ASSETS - DEF AMT OPRB | 1900 | (325,915) | (17,305) | (46,005) | (9,992) | (17,062) | (6,052) | (229,381) | (118) |
| INC607336 - AMORT OF REG ASSETS - SMITH 1&2 UNRECOV PLT - NON-ECRO | | (2,513,528) | (86,659) | (546,464) | (141,906) | (321,190) | (18,341) | (1,396,398) | (2,570) |
| INC607343 - AMORT OF REG ASSETS - SMITTI 182 ONKECOV FET - NON-LCIKE | W355 | (356,109) | (12,404) | (76,913) | (19,706) | (45,134) | (2,438) | (1,390,398) | (452) |
| INC607344 - AMORT OF REG ASSET - PLANT SCHOLZ DECOM INVENTORY | I310 | (165,875) | (5,719) | (36,063) | (9,365) | (21,196) | (1,210) | (92,153) | (170) |
| TOTAL 1605-AMORT-PROP-LOSS | | (3,971,820) | (72,983) | (1,114,090) | (299,849) | (676,529) | (72,279) | (1,730,449) | (5,642) |
| | _ | () , , , | <u>, , , , , , , , , , , , , , , , , , , </u> | () , , , | , , , | , , , | \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ | | (, , |
| I608-TAX-OTH-INC-TAX | 1000 | (0.000.505) | (400.044) | (544.000) | (444.005) | (400 500) | (07.000) | (0.540.404) | (4.000) |
| INC608100 - TAX OTH TH INC TAX - UTILITY OPERAT INCOME CLEARING | 1900 | (3,620,585) | (192,244) | (511,066) | (111,005) | (189,538) | (67,229) | (2,548,194) | (1,309) |
| INC608105 - TAX OTH TH INC TAX - PROPERTY TAX | I409T | (47,380,411) | (1,767,343) | (9,648,979) | (2,372,337) | (4,683,907) | (1,181,895) | (27,689,412) | (36,537) |
| TOTAL I608-TAX-OTH-INC-TAX | _ | (51,000,995) | (1,959,588) | (10,160,045) | (2,483,342) | (4,873,444) | (1,249,124) | (30,237,606) | (37,847) |
| I611-GAIN-LOSS-SALE-PLT | | | | | | | | | |
| INC611600 - GAIN FR DISP OF UTIL PLT FUTURE USE | E104 | 4,851 | 175 | 1,083 | 273 | 314 | 66 | 2,940 | 1 |
| TOTAL I611-GAIN-LOSS-SALE-PLT | _ | 4,851 | 175 | 1,083 | 273 | 314 | 66 | 2,940 | 1 |
| I827-INTEREST-EXP | | | | | | | | | |
| INC827000 - INTEREST ON LONG-TERM DEBT | I439T | (44,481,569) | (1,681,171) | (8,979,005) | (2,207,277) | (4,363,612) | (1,093,083) | (26,123,323) | (34,098) |
| INC828000 - AMORTIZATION OF DEBT DISCOUNT & EXPENSE | I439T | (1,081,710) | (40,883) | (218,353) | (53,677) | (106,115) | (26,582) | (635,271) | (829) |
| INC828100 - AMORTIZATION OF LOSS ON REACQ. DEBT | I439T | (934,689) | (35,326) | (188,675) | (46,381) | (91,692) | (22,969) | (548,928) | (716) |
| INC831100 - INTEREST ON CUSTOMER DEPOSITS | I439T | (1,322,978) | (50,002) | (267,055) | (65,649) | (129,783) | (32,511) | (776,964) | (1,014) |
| INC831510 - INTEREST ON SHORT TERM DEBT | I439T | (1,988,392) | (75,151) | (401,375) | (98,669) | (195,060) | (48,862) | (1,167,751) | (1,524) |
| TOTAL 1827-INTEREST-EXP | <u> </u> | (49,809,338) | (1,882,533) | (10,054,463) | (2,471,653) | (4,886,262) | (1,224,007) | (29,252,238) | (38,182) |
| I900-LABOR-EXC-A&G | | | | | | | | | |
| L INC100000 - STEAM O&M PAY - OPERAT SUPERV & ENG | W500 | 963,766 | 29,534 | 219,689 | 63,331 | 143,221 | 10,867 | 495,962 | 1,161 |
| L INC102000 - STEAM O&M PAY - STEAM EXPENSES | W502 | 1,902,372 | 61,933 | 423,645 | 116,229 | 262,952 | 17,676 | 1,017,817 | 2,119 |
| L INC105000 - STEAM O&M PAY - ELECTRIC EXPENSES | W505 | 1,669,505 | 54,725 | 370,761 | 101,100 | 228,737 | 15,125 | 897,215 | 1,842 |
| L INC106000 - STEAM O&M PAY - ELECTRIC EXPENSES L INC106000 - STEAM O&M PAY - MISC STEAM POWER EXPENSES | E106 | 618,952 | 21,600 | 133,850 | 34,316 | 77,679 | 4,246 | 346,642 | 620 |
| L INC110000 - STEAM O&M PAY - MISC STEAM POWER EXPENSES L INC110000 - STEAM O&M PAY - MAINT SUPERV & ENG | W510 | 950,796 | 21,600 28,488 | 218,519 | 64,047 | 77,879 144,821 | 11,395 | 482,351 | 1,177 |
| L INC112000 - STEAM O&M PAY - MAINT OF BOILER PLANT | E201 | | | 336,093 | 99,748 | · | 18,216 | | 1,835 |
| L_INC112000 - STEAM O&M PAY - MAINT OF BOILER PLANT L INC113000 - STEAM O&M PAY - MAINT OF ELECTRIC PLANT | E201 E201 | 1,453,144 | 42,768 10,453 | • | • | 225,526 102,583 | • | 728,958 331,574 | 835 |
| - | | 660,977 36,554 | 19,453 | 152,875 8 455 | 45,371 2,500 | 102,583 5 673 | 8,286 458 | 331,574 | |
| L_INC114000 - STEAM O&M PAY - MAINT OF MISC STEAM PLT | E201 | 36,554 | 1,076 | 8,455 | 2,509 | 5,673 | 458 | 18,337 | 46 |

RETAIL COST OF SERVICE STUDY
COS - Internal Factors Based on External Factors
December 2022 - Test Year

| | ALLOCATOR | Total | G - GS | G - GSD/GSDT | G - LP/LPT | G - Major Accts | G - OS | G - Residential | G - SBS |
|---|-----------|------------|-----------|--------------|------------|-----------------|-----------|-----------------|---------|
| L_INC146000 - OTH PWR O&M PAY - OPERAT SUPERV & ENG | W546 | 2,449,746 | 80,351 | 543,899 | 148,230 | 335,366 | 22,142 | 1,317,058 | 2,700 |
| L_INC148000 - OTH PWR O&M PAY- GENERATION EXPENSES | W548 | 993,984 | 34,719 | 214,864 | 55,031 | 124,572 | 6,786 | 557,017 | 995 |
| L_INC149000 - OTH PWR O&M PAY - MISC OTHER POWER GENERATION EXPE | E106 | 1,068,024 | 37,271 | 230,963 | 59,213 | 134,037 | 7,327 | 598,142 | 1,070 |
| L_INC151000 - OTH PWR O&M PAY - MAINT SUPERV & ENG | W551 | 966,974 | 29,505 | 220,772 | 63,850 | 144,391 | 11,036 | 496,250 | 1,171 |
| L_INC152000 - OTH PWR O&M PAY - MAINT OF STRUCTURES | E106 | 876,140 | 30,575 | 189,467 | 48,575 | 109,956 | 6,011 | 490,678 | 878 |
| L_INC153000 - OTH PWR O&M PAY - MAINT GENERATING & ELECTRIC PLANT | E201 | 107,372 | 3,160 | 24,834 | 7,370 | 16,664 | 1,346 | 53,862 | 136 |
| L_INC260010 - TRANS O&M PAY - OPERATION SUPERV & ENGINEERING | W355 | 377,304 | 13,142 | 81,491 | 20,879 | 47,820 | 2,584 | 210,910 | 478 |
| L_INC261000 - TRANS O&M PAY - LOAD DISPATCHING | E101 | (44,752) | (1,562) | (9,678) | (2,481) | (5,616) | (307) | (25,063) | (45) |
| L_INC262000 - TRANS O&M PAY - STATION EXPENSES | E101 | 539,031 | 18,811 | 116,567 | 29,885 | 67,648 | 3,698 | 301,882 | 540 |
| L_INC263000 - TRANS O&M PAY - OVERHEAD LINE EXPENSES | W355 | 4,477 | 156 | 967 | 248 | 567 | 31 | 2,503 | 6 |
| L_INC266000 - TRANS O&M PAY - MISC TRANSMISSION EXPENSES | W355 | 13,582 | 473 | 2,933 | 752 | 1,721 | 93 | 7,592 | 17 |
| L_INC268010 - TRANS O&M PAY - MAINT SUPERV & ENG | W355 | 531,963 | 18,529 | 114,894 | 29,437 | 67,422 | 3,643 | 297,363 | 674 |
| L_INC269000 - TRANS O&M PAY - MAINT OF STRUCTURES | E101 | 207,706 | 7,248 | 44,917 | 11,516 | 26,067 | 1,425 | 116,325 | 208 |
| L_INC270000 - TRANS O&M PAY - MAINT OF STATION EQ | E101 | 416,755 | 14,544 | 90,124 | 23,106 | 52,303 | 2,859 | 233,402 | 418 |
| L_INC271000 - TRANS O&M PAY - MAINT OF OVERHEAD LINES | W355 | 171,694 | 5,980 | 37,083 | 9,501 | 21,761 | 1,176 | 95,976 | 218 |
| L_INC380000 - DIST O&M PAY - OPERATION SUPERVISION AND ENGINEERING | I378T | 6,945,699 | 291,170 | 1,301,432 | 280,288 | 311,252 | 400,663 | 4,360,142 | 753 |
| L_INC381000 - DIST O&M PAY - LOAD DISPATCHING | E104 | 544,173 | 19,588 | 121,492 | 30,607 | 35,239 | 7,372 | 329,818 | 57 |
| L_INC382000 - DIST O&M PAY - SUBSTATION EXPENSES | E104 | 90,510 | 3,258 | 20,207 | 5,091 | 5,861 | 1,226 | 54,857 | 9 |
| L_INC383000 - DIST O&M PAY - OVERHEAD LINE EXPENSES | W583 | 9,127,535 | 377,305 | 1,813,679 | 423,756 | 473,920 | 107,588 | 5,930,572 | 715 |
| L_INC384000 - DIST O&M PAY - UNDERGROUND LINE EXP | W584 | 256,500 | 11,562 | 46,560 | 10,144 | 11,011 | 2,707 | 174,501 | 15 |
| L_INC386000 - DIST O&M PAY - METER EXPENSES | E325 | 2,697,043 | 336,973 | 453,556 | 14,443 | 23,442 | 129 | 1,866,100 | 2,400 |
| L_INC387000 - DIST O&M PAY - CUSTOMER INSTALLATIONS EXP | E310 | 176,792 | 12,919 | 5,914 | 76 | 45 | | 157,838 | 0 |
| L_INC388000 - DIST O&M PAY - MISC DISTRIBUTION EXPENSES | I378T | 1,715,966 | 71,935 | 321,525 | 69,246 | 76,896 | 98,986 | 1,077,192 | 186 |
| L_INC390000 - DIST O&M PAY - MAINT SUPERV & ENG | 1378T | 1,656,868 | 69,457 | 310,451 | 66,862 | 74,248 | 95,576 | 1,040,094 | 180 |
| L_INC392000 - DIST O&M PAY - MAINT OF STATION EQ | E104 | 308,832 | 11,116 | 68,950 | 17,370 | 19,999 | 4,184 | 187,180 | 32 |
| L_INC393000 - DIST O&M PAY - MAINT OF OVERHEAD LINES | W583 | 699,969 | 28,935 | 139,087 | 32,497 | 36,344 | 8,251 | 454,801 | 55 |
| L_INC394000 - DIST O&M PAY - MAINT UNDERGROUND LINES | W584 | 341,457 | 15,392 | 61,981 | 13,504 | 14,657 | 3,604 | 232,298 | 20 |
| L_INC395000 - DIST O&M PAY - MAINT OF LINE TRANSFORMERS | W368 | 14,178 | 534 | 2,721 | 497 | 521 | 142 | 9,762 | 1 |
| L_INC396000 - DIST O&M PAY - MAINT OF STREET LIGHTING & SIGNAL SYSTEM | E508 | 42,818 | | | | | 42,818 | | |
| L_INC397000 - DIST O&M PAY - MAINT OF METERS | E325 | (13,069) | (1,633) | (2,198) | (70) | (114) | (1) | (9,043) | (12) |
| L_INC402000 - CUST ACCT O&M PAY - METER READING EXP | E330 | 10,596,835 | 722,538 | 368,693 | 4,735 | 3,103 | 611 | 9,497,084 | 71 |
| L_INC403000 - CUST ACCT O&M PAY - CUST REC & COLLECT | E356 | 2,803,806 | 200,483 | 91,782 | 1,183 | 761 | 60,105 | 2,449,475 | 18 |
| L_INC407000 - CUST SERV & INFO PAY - SUPERVISION | E356 | 730 | 52 | 24 | 0 | 0 | 16 | 638 | 0 |
| L_INC408000 - CUST SERV & INFO PAY - CUST ASSIST EXP | E356 | 10,255,640 | 733,320 | 335,717 | 4,325 | 2,784 | 219,849 | 8,959,581 | 64 |
| L_INC409000 - CUST SERV & INFO PAY - INFO & INST ADV - GENERAL | E356 | 2,067 | 148 | 68 | 1 | 1 | 44 | 1,806 | 0 |
| L_INC510000 - DEMONSTRATING AND SELLING EXPENSES | E356 | 241,892 | 17,296 | 7,918 | 102 | 66 | 5,185 | 211,323 | 2 |
| TOTAL I900-LABOR-EXC-A&G | | 65,442,307 | 3,474,830 | 9,237,544 | 2,006,417 | 3,425,904 | 1,215,171 | 46,058,774 | 23,668 |

RETAIL COST OF SERVICE STUDY COS - Internal Factors Based on Internal Factors December 2022 - Test Year

| | Total | G - GS | G - GSD/GSDT | G - LP/LPT | G - Major Accts | G - OS | G - Residential | G - SBS |
|------------------------------|-----------------|--------------|---------------|--------------|-----------------|--------------|-----------------|-------------|
| I345T-PROD-PLANT | | | | | • | | | |
| I310-PROD-PLT-STEAM | 1,140,381,514 | 39,316,935 | 247,929,153 | 64,382,573 | 145,723,312 | 8,321,229 | 633,542,465 | 1,165,846 |
| I340-PROD-PLT-OTHER | 1,110,776,263 | 38,296,235 | 241,492,706 | 62,711,148 | 141,940,214 | 8,105,203 | 617,095,176 | 1,135,580 |
| TOTAL 1345T-PROD-PLANT | 2,251,157,777 | 77,613,170 | 489,421,859 | 127,093,722 | 287,663,527 | 16,426,433 | 1,250,637,642 | 2,301,426 |
| I365T-DIST-PLT-364-365 | | | | | | | | |
| I364-DIST-PLT-POLES | 194,852,799 | 7,013,129 | 43,707,824 | 10,892,028 | 12,485,680 | 2,639,555 | 118,087,904 | 26,678 |
| I365-DIST-PLT-OH-C&D | 240,486,820 | 8,754,318 | 54,368,118 | 12,662,303 | 13,976,805 | 3,294,893 | 147,406,257 | 24,124 |
| TOTAL 1365T-DIST-PLT-364-365 | 435,339,619 | 15,767,448 | 98,075,943 | 23,554,331 | 26,462,485 | 5,934,448 | 265,494,162 | 50,802 |
| I367T-DIST-PLT-366-367 | | | | | | | | |
| I366-DIST-PLT-UGCOND | 13,086,018 | 472,466 | 2,929,795 | 723,977 | 825,220 | 177,824 | 7,955,434 | 1,302 |
| I367-DIST-PLT-UG-C&D | 262,601,614 | 9,608,367 | 59,521,934 | 13,458,804 | 14,589,067 | 3,616,334 | 161,786,832 | 20,276 |
| TOTAL 1367T-DIST-PLT-366-367 | 275,687,631 | 10,080,833 | 62,451,729 | 14,182,782 | 15,414,287 | 3,794,158 | 169,742,266 | 21,578 |
| I375T-DIST-PLT-EXC-MTR | | | | | | | | |
| 1365T-DIST-PLT-364-365 | 435,339,619 | 15,767,448 | 98,075,943 | 23,554,331 | 26,462,485 | 5,934,448 | 265,494,162 | 50,802 |
| I367T-DIST-PLT-366-367 | 275,687,631 | 10,080,833 | 62,451,729 | 14,182,782 | 15,414,287 | 3,794,158 | 169,742,266 | 21,578 |
| I374-DIST-PLT-OTHER | 922,037,586 | 36,601,644 | 146,853,741 | 30,697,328 | 33,918,993 | 88,646,981 | 585,270,896 | 48,003 |
| TOTAL 1375T-DIST-PLT-EXC-MTR | 1,633,064,836 | 62,449,925 | 307,381,412 | 68,434,441 | 75,795,766 | 98,375,587 | 1,020,507,323 | 120,383 |
| I378T-DIST-PLANT | | | | | | | | |
| I370-DIST-PLT-METERS | 72,387,049 | 9,044,151 | 12,173,188 | 387,636 | 629,165 | 3,467 | 50,085,027 | 64,416 |
| I375T-DIST-PLT-EXC-MTR | 1,633,064,836 | 62,449,925 | 307,381,412 | 68,434,441 | 75,795,766 | 98,375,587 | 1,020,507,323 | 120,383 |
| TOTAL 1378T-DIST-PLANT | 1,705,451,886 | 71,494,075 | 319,554,600 | 68,822,077 | 76,424,930 | 98,379,054 | 1,070,592,350 | 184,799 |
| I379T-TRANS-DIST-PLT | | | | | | | | |
| I350-TRANS-PLANT | 1,218,494,525 | 42,437,416 | 263,191,924 | 67,443,996 | 154,449,028 | 8,349,895 | 681,080,785 | 1,541,482 |
| I378T-DIST-PLANT | 1,705,451,886 | 71,494,075 | 319,554,600 | 68,822,077 | 76,424,930 | 98,379,054 | 1,070,592,350 | 184,799 |
| TOTAL 1379T-TRANS-DIST-PLT | 2,923,946,411 | 113,931,491 | 582,746,524 | 136,266,073 | 230,873,959 | 106,728,949 | 1,751,673,135 | 1,726,280 |
| I399T-GROSS-PLANT | | | | | | | | |
| I300-INTANG-PLANT | 168,923,049 | 8,969,410 | 23,844,423 | 5,179,066 | 8,843,121 | 3,136,662 | 118,889,276 | 61,092 |
| I345T-PROD-PLANT | 2,251,157,777 | 77,613,170 | 489,421,859 | 127,093,722 | 287,663,527 | 16,426,433 | 1,250,637,642 | 2,301,426 |
| I379T-TRANS-DIST-PLT | 2,923,946,411 | 113,931,491 | 582,746,524 | 136,266,073 | 230,873,959 | 106,728,949 | 1,751,673,135 | 1,726,280 |
| I389-GENERAL-PLANT | 258,387,656 | 13,719,767 | 36,472,847 | 7,921,990 | 13,526,592 | 4,797,893 | 181,855,119 | 93,447 |
| TOTAL I399T-GROSS-PLANT | 5,602,414,893 | 214,233,838 | 1,132,485,652 | 276,460,851 | 540,907,199 | 131,089,936 | 3,303,055,172 | 4,182,245 |
| I409T-NET-PLANT | | | | | | | | |
| I399T-GROSS-PLANT | 5,602,414,893 | 214,233,838 | 1,132,485,652 | 276,460,851 | 540,907,199 | 131,089,936 | 3,303,055,172 | 4,182,245 |
| I400-ACCUM-PROV-DEPR | (1,529,998,356) | (62,328,056) | (303,141,588) | (72,554,962) | (138,318,470) | (29,504,330) | (923,109,136) | (1,041,815) |
| TOTAL I409T-NET-PLANT | 4,072,416,537 | 151,905,782 | 829,344,064 | 203,905,889 | 402,588,729 | 101,585,606 | 2,379,946,036 | 3,140,430 |
| I439T-RATE-BASE | | | | | | | | |
| I409T-NET-PLANT | 4,072,416,537 | 151,905,782 | 829,344,064 | 203,905,889 | 402,588,729 | 101,585,606 | 2,379,946,036 | 3,140,430 |

RETAIL COST OF SERVICE STUDY COS - Internal Factors Based on Internal Factors December 2022 - Test Year

| | Total | G - GS | G - GSD/GSDT | G - LP/LPT | G - Major Accts | G - OS | G - Residential | G - SBS |
|------------------------------|---------------|--------------|--------------|--------------|-----------------|--------------|-----------------|-----------|
| I410-FUTUREUSE | 2,556,921 | 135,766 | 360,924 | 78,393 | 133,855 | 47,478 | 1,799,580 | 925 |
| I415-CWIP | 80,826,568 | 3,145,114 | 16,017,607 | 3,983,067 | 8,469,454 | 1,104,645 | 48,032,114 | 74,568 |
| I425-WORKING_CAPITAL | 790,843,441 | 31,770,666 | 152,801,905 | 37,496,344 | 74,070,310 | 18,820,340 | 475,307,889 | 575,986 |
| TOTAL I439T-RATE-BASE | 4,946,643,467 | 186,957,329 | 998,524,500 | 245,463,693 | 485,262,347 | 121,558,069 | 2,905,085,619 | 3,791,909 |
| I475T-TOTAL-REVENUES | | | | | | | | |
| I440-REVS-EXCL-MISC-SERV | 609,771,018 | 27,395,623 | 114,095,694 | 27,124,320 | 44,553,940 | 19,586,107 | 374,921,806 | 2,093,528 |
| I450-MISC-SERV-REVS | 9,551,152 | 588,245 | 119,024 | 92 | 343 | 5,764 | 8,837,681 | 1 |
| TOTAL I475T-TOTAL-REVENUES | 619,322,170 | 27,983,868 | 114,214,719 | 27,124,412 | 44,554,283 | 19,591,872 | 383,759,487 | 2,093,529 |
| I599T-O&M-TOTAL | | | | | | | | |
| I500-O&M-EXCL-CUST-ACCTS | (162,705,561) | (7,396,653) | (27,684,326) | (6,763,607) | (13,435,131) | (4,730,214) | (102,592,209) | (103,422) |
| I540-O&M-CA-EXCL-SUP | (17,876,234) | (1,213,545) | (915,795) | (69,373) | (25,007) | (305,629) | (15,344,458) | (2,429) |
| TOTAL I599T-O&M-TOTAL | (180,581,795) | (8,610,198) | (28,600,121) | (6,832,979) | (13,460,137) | (5,035,842) | (117,936,667) | (105,851) |
| I650T-OPER-EXP-BEF-TAX | | | | | | | | |
| I599T-O&M-TOTAL | (180,581,795) | (8,610,198) | (28,600,121) | (6,832,979) | (13,460,137) | (5,035,842) | (117,936,667) | (105,851) |
| I600-DEPR-EXP-TOTAL | (203,028,556) | (8,059,336) | (40,169,731) | (9,801,510) | (19,469,611) | (5,227,110) | (120,150,604) | (150,653) |
| I605-AMORT-PROP-LOSS | (3,971,820) | (72,983) | (1,114,090) | (299,849) | (676,529) | (72,279) | (1,730,449) | (5,642) |
| I608-TAX-OTH-INC-TAX | (51,000,995) | (1,959,588) | (10,160,045) | (2,483,342) | (4,873,444) | (1,249,124) | (30,237,606) | (37,847) |
| I611-GAIN-LOSS-SALEPLT | 4,851 | 175 | 1,083 | 273 | 314 | 66 | 2,940 | 1 |
| TOTAL I650T-OPER-EXP-BEF-TAX | (438,578,316) | (18,701,931) | (80,042,904) | (19,417,407) | (38,479,407) | (11,584,289) | (270,052,386) | (299,992) |
| I700T-NOI-BEF-INC-TAX | | | | | | | | |
| I475T-TOTAL-REVENUES | 619,322,170 | 27,983,868 | 114,214,719 | 27,124,412 | 44,554,283 | 19,591,872 | 383,759,487 | 2,093,529 |
| I650T-OPER-EXP-BEF-TAX | (438,578,316) | (18,701,931) | (80,042,904) | (19,417,407) | (38,479,407) | (11,584,289) | (270,052,386) | (299,992) |
| TOTAL I700T-NOI-BEF-INC-TAX | 180,743,854 | 9,281,937 | 34,171,815 | 7,707,005 | 6,074,875 | 8,007,583 | 113,707,101 | 1,793,537 |
| I850T-PRETAX-INC | | | | | | | | |
| I700T-NOI-BEF-INC-TAX | 180,743,854 | 9,281,937 | 34,171,815 | 7,707,005 | 6,074,875 | 8,007,583 | 113,707,101 | 1,793,537 |
| I827-INTEREST-EXP | (49,809,338) | (1,882,533) | (10,054,463) | (2,471,653) | (4,886,262) | (1,224,007) | (29,252,238) | (38,182) |
| TOTAL 1850T-PRETAX-INC | 130,934,516 | 7,399,404 | 24,117,352 | 5,235,353 | 1,188,613 | 6,783,575 | 84,454,863 | 1,755,355 |

RETAIL COST OF SERVICE STUDY COS - EXTERNAL ALLOCATION FACTORS December 2022 - Test Year

| ALLOCATION | | | | | | | |
|------------|----------|--------------|------------|-----------------|-----------|-----------------|----------|
| FACTOR | G - GS | G - GSD/GSDT | G - LP/LPT | G - Major Accts | G - OS | G - Residential | G - SBS |
| E101 | 3.4897% | 21.6252% | 5.5442% | 12.5500% | 0.6860% | 56.0046% | 0.1002% |
| E102 | 3.4897% | 21.6252% | 5.5442% | 12.5500% | 0.6860% | 56.0046% | 0.1002% |
| E103INT | 3.4897% | 21.6252% | 5.5442% | 12.5500% | 0.6860% | 56.0046% | 0.1002% |
| E103PK | 3.4897% | 21.6252% | 5.5442% | 12.5500% | 0.6860% | 56.0046% | 0.1002% |
| E104 | 3.5995% | 22.3260% | 5.6245% | 6.4757% | 1.3548% | 60.6090% | 0.0105% |
| E105 | 3.8269% | 23.6285% | 3.7130% | 2.9533% | 1.4403% | 64.4380% | 0.0000% |
| E106 | 3.4897% | 21.6252% | 5.5442% | 12.5500% | 0.6860% | 56.0046% | 0.1002% |
| E107 | 3.4897% | 21.6252% | 5.5442% | 12.5500% | 0.6860% | 56.0046% | 0.1002% |
| E109 | 3.8828% | 17.1010% | 2.0952% | 1.8085% | 0.7639% | 74.3487% | 0.0000% |
| E201 | 2.9431% | 23.1287% | 6.8643% | 15.5199% | 1.2535% | 50.1642% | 0.1263% |
| E202 | 2.9431% | 23.1287% | 6.8643% | 15.5199% | 1.2535% | 50.1642% | 0.1263% |
| E203INT | 2.9431% | 23.1287% | 6.8643% | 15.5199% | 1.2535% | 50.1642% | 0.1263% |
| E203PK | 2.9431% | 23.1287% | 6.8643% | 15.5199% | 1.2535% | 50.1642% | 0.1263% |
| E205 | 2.3864% | 3.7964% | 1.1853% | 0.0000% | 0.6370% | 91.9949% | 0.0000% |
| E206 | 2.9235% | 22.9785% | 6.9348% | 15.9576% | 1.2452% | 49.8291% | 0.1314% |
| E301 | 0.0000% | 7.1958% | 0.0000% | 78.5791% | 0.0000% | 0.0000% | 14.2251% |
| E302 | 0.0000% | 38.0347% | 23.2196% | 37.4749% | 0.0000% | 0.0000% | 1.2708% |
| E303 | 7.3085% | 3.3393% | 0.0392% | 0.0191% | 0.0000% | 89.2940% | 0.0000% |
| E309 | 7.3073% | 3.3451% | 0.0431% | 0.0254% | 0.0000% | 89.2790% | 0.0002% |
| E310 | 7.3073% | 3.3451% | 0.0431% | 0.0254% | 0.0000% | 89.2790% | 0.0002% |
| E311 | 6.1356% | 1.1987% | 0.0000% | 0.0030% | 0.0116% | 92.6510% | 0.0000% |
| E312 | 6.1356% | 1.1987% | 0.0000% | 0.0030% | 0.0116% | 92.6510% | 0.0000% |
| E313 | 0.1269% | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 99.8731% | 0.0000% |
| E314 | 9.9982% | 1.8477% | 0.0000% | 0.0051% | 0.0196% | 88.1294% | 0.0000% |
| E315 | 1.8316% | 1.0516% | 0.0000% | 0.0000% | 0.0000% | 97.1169% | 0.0000% |
| E316 | 6.1356% | 1.1987% | 0.0000% | 0.0030% | 0.0116% | 92.6510% | 0.0000% |
| E320 | 12.7411% | 15.1233% | 0.4913% | 0.8501% | 1.8367% | 68.8665% | 0.0910% |
| E325 | 12.4942% | 16.8168% | 0.5355% | 0.8692% | 0.0048% | 69.1906% | 0.0890% |
| E330 | 6.8184% | 3.4793% | 0.0447% | 0.0293% | 0.0058% | 89.6219% | 0.0007% |
| E355 | 12.7411% | 15.1233% | 0.4913% | 0.8501% | 1.8367% | 68.8665% | 0.0910% |
| E356 | 7.1504% | 3.2735% | 0.0422% | 0.0271% | 2.1437% | 87.3625% | 0.0006% |
| E401 | 4.4942% | 18.7602% | 4.4566% | 7.2788% | 3.2546% | 61.4008% | 0.3547% |
| E508 | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 100.0000% | 0.0000% | 0.0000% |
| E509 | 0.0000% | 0.0000% | 0.0000% | 0.0000% | 100.0000% | 0.0000% | 0.0000% |

RETAIL COST OF SERVICE STUDY COS - COMPOUND ALLOCATION FACTORS December 2022 - Test Year

| ALLOCATION FACTOR | G - GS | G - GSD/GSDT | G - LP/LPT | G - Major Accts | G - OS | G - Residential | G - SBS |
|----------------------|---------|--------------|------------|-----------------|---------|-----------------|---------|
| W310 | 3.4477% | 21.7409% | 5.6457% | 12.7785% | 0.7297% | 55.5553% | 0.1022% |
| W340 | 3.4477% | 21.7409% | 5.6457% | 12.7785% | 0.7297% | 55.5553% | 0.1022% |
| W355 | 3.4832% | 21.5981% | 5.5337% | 12.6742% | 0.6847% | 55.8992% | 0.1268% |
| W364 | 3.5992% | 22.4312% | 5.5899% | 6.4077% | 1.3546% | 60.6036% | 0.0137% |
| W365 | 3.6402% | 22.6075% | 5.2653% | 5.8119% | 1.3701% | 61.2949% | 0.0100% |
| W366 | 3.6105% | 22.3887% | 5.5324% | 6.3061% | 1.3589% | 60.7934% | 0.0099% |
| W367 | 3.6589% | 22.6662% | 5.1252% | 5.5556% | 1.3771% | 61.6092% | 0.0077% |
| W368 | 3.7696% | 19.1891% | 3.5057% | 3.6737% | 1.0000% | 68.8577% | 0.0042% |
| W500 | 3.0645% | 22.7949% | 6.5712% | 14.8605% | 1.1275% | 51.4608% | 0.1205% |
| W502 | 3.2556% | 22.2693% | 6.1097% | 13.8223% | 0.9292% | 53.5025% | 0.1114% |
| W505 | 3.2779% | 22.2078% | 6.0557% | 13.7009% | 0.9059% | 53.7414% | 0.1103% |
| W510 | 2.9962% | 22.9827% | 6.7361% | 15.2315% | 1.1984% | 50.7313% | 0.1238% |
| W546 | 3.2800% | 22.2023% | 6.0508% | 13.6898% | 0.9038% | 53.7630% | 0.1102% |
| W548 | 3.4930% | 21.6164% | 5.5364% | 12.5326% | 0.6827% | 56.0389% | 0.1001% |
| W551 | 3.0513% | 22.8312% | 6.6031% | 14.9322% | 1.1412% | 51.3199% | 0.1211% |
| W583-93 | 4.1337% | 19.8704% | 4.6426% | 5.1922% | 1.1787% | 64.9745% | 0.0078% |
| W584-94 | 4.5077% | 18.1520% | 3.9547% | 4.2926% | 1.0555% | 68.0315% | 0.0060% |

RETAIL COST OF SERVICE STUDY COS - INTERNAL ALLOCATION FACTORS December 2022 - Test Year

| ALLOCATION FACTOR | G - GS | G - GSD/GSDT | G - LP/LPT | G - Major Accts | G - OS | G - Residential | G - SBS |
|----------------------|----------|--------------|------------|-----------------|---------|-----------------|---------|
| 300 | 5.3098% | 14.1156% | 3.0659% | 5.2350% | 1.8569% | 70.3807% | 0.0362% |
| 310 | 3.4477% | 21.7409% | 5.6457% | 12.7785% | 0.7297% | 55.5553% | 0.1022% |
| 1340 | 3.4477% | 21.7409% | 5.6457% | 12.7785% | 0.7297% | 55.5553% | 0.1022% |
| 1345T | 3.4477% | 21.7409% | 5.6457% | 12.7785% | 0.7297% | 55.5553% | 0.1022% |
| 350 | 3.4828% | 21.5998% | 5.5350% | 12.6754% | 0.6853% | 55.8953% | 0.1265% |
| 364 | 3.5992% | 22.4312% | 5.5899% | 6.4077% | 1.3546% | 60.6036% | 0.0137% |
| 365 | 3.6402% | 22.6075% | 5.2653% | 5.8119% | 1.3701% | 61.2949% | 0.0100% |
| 365T | 3.6219% | 22.5286% | 5.4106% | 6.0786% | 1.3632% | 60.9855% | 0.0117% |
| 366 | 3.6105% | 22.3887% | 5.5324% | 6.3061% | 1.3589% | 60.7934% | 0.0099% |
| 1367 | 3.6589% | 22.6662% | 5.1252% | 5.5556% | 1.3771% | 61.6092% | 0.0077% |
| 367T | 3.6566% | 22.6531% | 5.1445% | 5.5912% | 1.3763% | 61.5705% | 0.0078% |
| 1370 | 12.4942% | 16.8168% | 0.5355% | 0.8692% | 0.0048% | 69.1906% | 0.0890% |
| 1374 | 3.9696% | 15.9271% | 3.3293% | 3.6787% | 9.6142% | 63.4758% | 0.0052% |
| 1375T | 3.8241% | 18.8224% | 4.1906% | 4.6413% | 6.0240% | 62.4903% | 0.0074% |
| 378T | 4.1921% | 18.7372% | 4.0354% | 4.4812% | 5.7685% | 62.7747% | 0.0108% |
| 379T | 3.8965% | 19.9301% | 4.6603% | 7.8960% | 3.6502% | 59.9078% | 0.0590% |
| 389 | 5.3098% | 14.1156% | 3.0659% | 5.2350% | 1.8569% | 70.3807% | 0.0362% |
| 399T | 3.8240% | 20.2142% | 4.9347% | 9.6549% | 2.3399% | 58.9577% | 0.0747% |
| 400 | 4.0737% | 19.8132% | 4.7422% | 9.0404% | 1.9284% | 60.3340% | 0.0681% |
| 409T | 3.7301% | 20.3649% | 5.0070% | 9.8857% | 2.4945% | 58.4406% | 0.0771% |
| 410 | 5.3098% | 14.1156% | 3.0659% | 5.2350% | 1.8569% | 70.3807% | 0.0362% |
| 415 | 3.8912% | 19.8173% | 4.9279% | 10.4786% | 1.3667% | 59.4261% | 0.0923% |
| 425 | 4.0173% | 19.3214% | 4.7413% | 9.3660% | 2.3798% | 60.1014% | 0.0728% |
| 439T | 3.7795% | 20.1859% | 4.9622% | 9.8099% | 2.4574% | 58.7284% | 0.0767% |
| 1440 | 4.4928% | 18.7112% | 4.4483% | 7.3067% | 3.2120% | 61.4857% | 0.3433% |
| 450 | 6.1589% | 1.2462% | 0.0010% | 0.0036% | 0.0604% | 92.5300% | 0.0000% |
| 475T | 4.5185% | 18.4419% | 4.3797% | 7.1940% | 3.1634% | 61.9644% | 0.3380% |
| 500 | 4.5460% | 17.0150% | 4.1570% | 8.2573% | 2.9072% | 63.0539% | 0.0636% |
| 540 | 6.7886% | 5.1230% | 0.3881% | 0.1399% | 1.7097% | 85.8372% | 0.0136% |
| 599T | 4.7680% | 15.8378% | 3.7839% | 7.4538% | 2.7887% | 65.3093% | 0.0586% |
| 600 | 3.9696% | 19.7853% | 4.8277% | 9.5896% | 2.5746% | 59.1792% | 0.0742% |
| 605 | 1.8375% | 28.0498% | 7.5494% | 17.0332% | 1.8198% | 43.5682% | 0.1421% |
| 608 | 3.8423% | 19.9213% | 4.8692% | 9.5556% | 2.4492% | 59.2883% | 0.0742% |
| 611 | 3.5995% | 22.3260% | 5.6245% | 6.4757% | 1.3548% | 60.6090% | 0.0105% |
| 650T | 4.2642% | 18.2505% | 4.4274% | 8.7737% | 2.6413% | 61.5745% | 0.0684% |
| 700T | 5.1354% | 18.9062% | 4.2640% | 3.3610% | 4.4303% | 62.9106% | 0.9923% |
| 827 | 3.7795% | 20.1859% | 4.9622% | 9.8099% | 2.4574% | 58.7284% | 0.0767% |
| 850T | 5.6512% | 18.4194% | 3.9985% | 0.9078% | 5.1809% | 64.5016% | 1.3406% |
| 900 | 5.3098% | 14.1156% | 3.0659% | 5.2350% | 1.8569% | 70.3807% | 0.0362% |

JURISDCTIONAL SEPARATION AND RETAIL COST OF SERVICE STUDY ASSIGNED ALLOCATORS December 2022 - Test Year

| COSID | Assigned Separation Allocator | Assigned Retail COS Allocator |
|--|-------------------------------------|-------------------------------|
| BAL001000 - PLT IN SERV - INTANGIBLE | 1900 | 1900 |
| BAL001098 - PLT IN SERV - INTANGIBLE ARO | 1900 | 1900 |
| BAL001100 - PLT IN SERV - STEAM | BLENDED | W310 |
| BAL001300 - PLT IN SERV - OTH PRODUCTION | BLENDED | W340 |
| BAL001400 - PLT IN SERV - TRANSMISSION | E101 | W355 |
| BAL001401 - PLT IN SERV - TRANSMISSION - GSU | BLENDED | I345T |
| BAL001510 - PLT IN SERV - DIST 360 - LAND | E104 | E104 |
| BAL001511 - PLT IN SERV - DIST 361 - STRUCTURES | E104 | E104 |
| BAL001512 - PLT IN SERV - DIST 362 - STATION EQ | E104 E104 | E104 W364 |
| BAL001514 - PLT IN SERV - DIST 364 - POL, TWR & FIX BAL001515 - PLT IN SERV - DIST 365 - OH COND & DEV | E104 | W365 |
| BAL001516 - PLT IN SERV - DIST 366 - UG CONDUIT | E104 | W366 |
| BAL001517 - PLT IN SERV - DIST 367 - UG COND & DEV | E104 | W367 |
| BAL001518 - PLT IN SERV - DIST 368 - TRANSF | E109 | W368 |
| BAL001519 - PLT IN SERV - DIST 369 - SERVICES | E303 | E303 |
| BAL001520 - PLT IN SERV - DIST 370 - METERS | E325 | E325 |
| BAL001523 - PLT IN SERV - DIST 373 - S LGT & TFC SIG | E508 | E508 |
| BAL001600 - PLT IN SERV - GEN PLT - TRANSPORT | 1900 | 1900 |
| BAL001710 - PLT IN SERV - GEN PLT - STRUCTURES | 1900 | 1900 |
| BAL001720 - PLT IN SERV - GEN PLT - OTHER | 1900 | 1900 |
| BAL001800 - PLT IN SERV - ACQ ADJ SCHERER 4 | E107 | W310 |
| BAL001900 - PROPERTY UNDER CAPITAL LEASES | 1900 | 1900 |
| BAL005300 - PLT FUTURE USE - OTH PRODUCTION | E102NS | W340 |
| BAL005700 - PLT FUTURE USE - GENERAL | 1900 | 1900 |
| BAL007000 - CWIP - INTANGIBLE PLANT | 1900 | 1900 |
| BAL007100 - CWIP - STEAM | BLENDED | W310 |
| BAL007300 - CWIP - OTHER PRODUCTION - GT | BLENDED | W340 |
| BAL007400 - CWIP - TRANSMISSION | 1350 | W355 |
| BAL007500 - CWIP - DISTRIBUTION | I375T | I375T |
| BAL007600 - CWIP - GENERAL - TRANSPORT EQ BAL008000 - ACC PRV DEPR - INTANGIBLE | 1900 1900 | 1900 1900 |
| BAL008001 - ACC PRV DEPR - INTANGIBLE BAL008001 - ACC PRV DEPR - INTANGIBLE ARO | 1900 | 1900 |
| BAL008100 - ACC PRV DEPR - STEAM | E102NS | W310 |
| BAL008155 - ACC PRV DEPR - FOSSIL DECOM | BLENDED | W310 |
| BAL008300 - ACC PRV DEPR - OTH PRODUCTION | BLENDED | W340 |
| BAL008350 - ACC PRV DEPR - DISMANTLEMENT - OTHER | BLENDED | W340 |
| BAL008400 - ACC PRV DEPR - TRANSMISSION | E101 | W355 |
| BAL008401 - ACC PRV DEPR - TRANSMISSION - GSU | BLENDED | I345T |
| BAL008510 - ACC PRV DEPR - DIST 360 - LAND | E104 | E104 |
| BAL008511 - ACC PRV DEPR - DIST 361 - STRUCTURES | E104 | E104 |
| BAL008512 - ACC PRV DEPR - DIST 362 - STATION EQ | E104 | E104 |
| BAL008514 - ACC PRV DEPR - DIST 364 - POL, TWR & FIX | E104 | W364 |
| BAL008515 - ACC PRV DEPR - DIST 365 - OH COND & DEV | E104 | W365 |
| BAL008516 - ACC PRV DEPR - DIST 366 - UG CONDUIT | E104 | W366 |
| BAL008517 - ACC PRV DEPR - DIST 367 - UG COND & DEV | E104 | W367 |
| BAL008518 - ACC PRV DEPR - DIST 368 - TRANSF | E109 | W368 |
| BAL008519 - ACC PRV DEPR - DIST 369 - SERVICES | E303 | E303 |
| BAL008520 - ACC PRV DEPR - DIST 370 - METERS | E325 | E325 |
| BAL008523 - ACC PRV DEPR - DIST 373 - S LGT & TFC SIG BAL008600 - ACC PRV DEPR - GEN PLT - TRANSP EQ | E508 1900 | E508 1900 |
| BAL008000 - ACC PRV DEPR - GEN PLT - TRAINSP EQ BAL008710 - ACC PRV DEPR - GEN PLT - STRUCTURES | 1900 | 1900 |
| BAL008720 - ACC PRV DEPR - GEN PLT - OTHER | 1900 | 1900 |
| BAL008900 - ACC PRV DEPR - PROP UND CAPT LEASES | 1900 | 1900 |
| BAL182408 - OPERATING LEASES - REG ASSET | E102NS | I599T |
| BAL231000 - CASH | I599T | 1599T |
| BAL242000 - CUSTOMER ACCOUNTS RECEIVABLE | E206 | 1599T |
| BAL243100 - OTH ACCTS REC - MISC | I599T | 1599T |
| BAL243210 - OTH ACCTS REC - EMPLOYEE LOAN | 1900 | 1900 |
| BAL244000 - ACCUM PRV FR UNCOLLECTIBLE ACCTS | E206 | E205 |
| BAL246000 - ACCTS RECEIV FROM ASSOC COMPANIES | I599T | I599T |
| BAL251000 - FUEL STOCK | E202NS | E201 |
| BAL254100 - PLANT MATERIALS & OPERATING SUPPLIES | I399T | I399T |

| COSID | Assigned Separation Allocator | Assigned Retail COS Allocator |
|--|-------------------------------------|-------------------------------|
| BAL258000 - ALLOWANCE INVENTORY | I399T | I399T |
| BAL263000 - STORES EXPENSE | I399T | I399T |
| BAL265100 - PREPAYMENTS - GENERAL | I599T | I599T |
| BAL265600 - PREPAYMENTS - INTEREST PAPER & DEBT | I399T | 1399T |
| BAL271000 - INTEREST AND DIVIDENDS RECEIVABLE | I599T | I599T |
| BAL272000 - RENTS RECEIVABLE BAL273200 - ACCRUED UTILITY REVENUES - FPSC | I599T E206 | 1599T 1599T |
| BAL274100 - MISC CUR & ACC ASSTS - JOB ACCT OTHER | I599T | 1599T |
| BAL382200 - UNRECOVERED PLANT & REGULATORY COSTS | 1599T | 1599T |
| BAL382301 - OTH REG ASSETS - OTHER | I599T | I599T |
| BAL382341 - OTH REG ASSETS - ARO ASSETS | 1900 | 1900 |
| BAL383000 - PRELIM SURVEY & INVEST CHARG & R/W | I599T | I599T |
| BAL386100 - MISC DEF DEB - OTHER | I599T | I599T |
| BAL386121 - MISC DEF DEB - SPC FUNDS - SFAS 158 - LIFE | I599T | 1599T |
| BAL386180 - MISC DEF DEB - STORM MAINTENANCE | I399T | I399T |
| BAL386181 - MISC DEF DEB - STORM MAINT - OFFSET BAL386190 - MISC DEF DEB - DEF PENSION DEBIT | 1399T 1900 | 1399T 1900 |
| BAL386417 - MISC DEF DEB - 2021 RATE CASE | E106 | 1599T |
| BAL388000 - RESEARCH, DEVELOPMENT & DEMONSTRATION EXPENDITURES | I599T | 1599T |
| BAL628100 - ACCUM PRV FOR PROP INSUR | E206 | I399T |
| BAL628200 - ACCUM PRV INJURIES & DAMAGES - WORKERS COMPENSATION | 1900 | 1900 |
| BAL628370 - ACC PRV PEN/BENFS-POST RETIREMENT BENEFITS | 1900 | 1900 |
| BAL628430 - ACC MISC OPER PRV - DEF COMPENSAT | 1900 | 1900 |
| BAL628440 - ACCUM PRV PENS & BENEFITS - SFAS 158 | 1900 | 1900 |
| BAL730000 - OTHER NON CURRENT LIABILITY - ARO LIABILITY | 1900 | 1900 |
| BAL732100 - ACCTS PAY - GENERAL BAL734100 - ACCTS PAYABLE - ASSOC COMPANIES | 1599T 1599T | 1599T 1599T |
| BAL734100 - ACCTS PAYABLE - ASSOC COMPANIES BAL736100 - TAXES ACCRUED - FEDERAL INCOME TAXES | 1599T | 1599T |
| BAL736110 - TAXES ACCRUED - STATE INCOME TAXES | 1599T | 1599T |
| BAL736205 - TAXES ACCRUED - PERSONAL PROPERTY | 1409T | 1409T |
| BAL736210 - TAXES ACCRUED - REVENUE TAXES | E206 | I599T |
| BAL736245 - TAXES ACCRUED - OTHER | I599T | I599T |
| BAL737000 - INTEREST ACCR ON LONG - TERM DEBT | I599T | I599T |
| BAL737200 - INTEREST ACCR ON CUST DEPOSITS | E206 | I599T |
| BAL741100 - TAX COLLECTIONS PAYABLE | I599T | I599T |
| BAL742100 - MISC CURR & ACC LIAB - OTHER | I599T | I599T |
| BAL742101 - MISC CURR & ACC LIAB - STORM LIABILITIES BAL742600 - MISC CURR & ACC LIAB - JOBBING ACCOUNTS ADVANCED | 1399T 1599T | 1399T 1599T |
| BAL742801 - MISC CURR & ACC LIAB - JOBBING ACCOUNTS ADVANCED BAL742801 - MISC CURR & ACC LIAB - POLE ATTCH RENT - PHONE | E104 | W364 |
| BAL744000 - MISC CURRENT LIAB - DERIVATIVES | E201 | E201 |
| BAL853113 - OTH DEF CREDITS - INC TAX PAY - FIN48 | I599T | 1599T |
| BAL853200 - OTH DEF CREDITS - OTHER | I599T | I599T |
| BAL853201 - OTH DEF CREDITS - DEFERRED TRANSMISSION | E101 | W355 |
| BAL854143 - OTH REG LIAB - ARO LIABILITY | 1900 | I599T |
| BAL854306 - OTH REG LIAB - DEF GAIN LAND SALES | I599T | I599T |
| BAL854600 - OTH REG LIAB - OVERRECOV ECCR REVS | E206 | I599T |
| BAL854610 - OTH REG LIAB - OVERRECOV FUEL REVS FPSC | E206 | I599T |
| BAL854620 - OTH REG LIAB - OVERRECOV CAPACITY REVS BAL854640 - OTH REG LIAB - OVERRECOV ECRC REVS | E106 E206 | 1599T 1599T |
| BAL854X46 - OTH REG LIAB - OVERRECOVERD SPPC REVENUES | E206 | 1599T |
| BAL856100 - DEF GAINS FUTURE USE | I599T | 1599T |
| INC051010 - MISC SERV REVS - INITIAL CONNECTION | E356 | E312 |
| INC051020 - MISC SERV REVS - RECONNECT AFTER NON PAYMENT | E356 | E313 |
| INC051040 - MISC SERV REVS - RETURNED CUSTOMER CHECKS | E356 | E315 |
| INC054000 - RENT FROM ELECTRIC PROPERTY - GENERAL | 1900 | 1900 |
| INC056130 - OTH ELECTRIC REVENUES - TRANSMISSION | E101 | E101 |
| INC056213 - OTH ELECTRIC REVENUES - TRANS. SERVICE DEMAND (SHORT-TERM FIRM & NON | E101 | E101 |
| INC056224 - OTH ELECTRIC REVENUES - ANCILLARY SERVICES (REG, SPINNING & SUPPLEME | I310 | I310 |
| INC056700 - OTH ELECTRIC REVENUES - MISC INC100000 - STEAM O&M - OPERATION SUPERV & ENG | E401 BLENDED | 1599T W500 |
| INC100000 - STEAM O&M - OPERATION SUPERV & ENG INC102000 - STEAM O&M - STEAM EXPENSES | E102NS | W500 W502 |
| INC102000 - STEAM O&M - STEAM EXPENSES INC106000 - STEAM O&M - MISC STEAM EXP | BLENDED | E106 |
| INC110000 - STEAM O&M - MISC STEAM EXT | BLENDED | W510 |
| INC111000 - STEAM O&M - MAINT OF STRUCTURES | E102NS | E106 |
| INC112000 - STEAM O&M - MAINT OF BOILER PLANT | E202NS | E201 |
| INC113000 - STEAM O&M - MAINT OF ELECTRIC PLANT | E202NS | E201 |
| INC114000 - STEAM O&M - MAINT OF MISC STEAM PLT | E202NS | E201 |

| COSID | Assigned Separation | Assigned Retail |
|--|------------------------|-----------------|
| COOLD | Allocator | COS Allocator |
| INC146000 - OTH PWR O&M - OPERAT SUPERV & ENG | BLENDED | W546 |
| INC148000 - OTH PWR O&M - GENERATION EXPENSES | BLENDED | W548 |
| INC149000 - OTH PWR O&M - MISC OTH PWR GENERAT INC151000 - OTH PWR O&M - MAINT SUPERV & ENG | BLENDED BLENDED | E106 W551 |
| INC 15 1000 - OTH PWR O&M - MAINT SUPERV & ENG INC 15 2000 - OTH PWR O&M - MAINT OF STRUCTURES | BLENDED | E106 |
| INC153000 - OTH PWR O&M - MAINT GENR & ELECT PLT | BLENDED | E201 |
| INC154000 - OTH PWR O&M - MAINT MISC OTH PWR GEN | BLENDED | E201 |
| INC156000 - OTH PWR O&M - SYS CNTR & L DISPATCH | I310 | E106 |
| INC260010 - TRANS O&M - OPERAT SUPERV & ENG | E101 | W355 |
| INC261000 - TRANS O&M - LOAD DISPATCHING | E101 | E101 |
| INC262000 - TRANS O&M - STATION EXPENSES | E101 | E101 |
| INC263000 - TRANS O&M - OVERHEAD LINE EXPENSES INC265000 - TRANS O&M - TRANS OF ELECTR BY OTH | E101 E101 | W355 E101 |
| INC266000 - TRANS O&M - MISC TRANS EXP | E101 | W355 |
| INC268010 - TRANS O&M - MAINT SUPERV & ENG | E101 | W355 |
| INC269000 - TRANS O&M - MAINT OF STRUCTURES | E101 | E101 |
| INC270000 - TRANS O&M - MAINT OF STATION EQ | E101 | E101 |
| INC271000 - TRANS O&M - MAINT OF OVERHEAD LINES | E101 | W355 |
| INC380000 - DIST O&M - OPERATION SUPERV & ENG | E104 | I378T |
| INC381000 - DIST O&M - LOAD DISPATCHING | E104 | E104 |
| INC383000 - DIST O&M - OVERHEAD LINE EXPENSES | I365T | W583 |
| INC386000 - DIST O&M - METER EXPENSES INC388000 - DIST O&M - MISC DISTRIBUTION EXPENSES | E325 E104 | E325 I378T |
| INC390000 - DIST O&M - MAINT SUPERV & ENG | E104 | 1378T |
| INC391000 - DIST O&M - MAINT OF STRUCTURES | E104 | E104 |
| INC392000 - DIST O&M - MAINT OF STATION EQ | E104 | E104 |
| INC393000 - DIST O&M - MAINT OF OVERHEAD LINES | I365T | W583 |
| INC394000 - DIST O&M - MAINT UNDERGROUND LINES | I367T | W584 |
| INC395000 - DIST O&M - MAINT OF LINE TRANSFORMERS | E104 | W368 |
| INC396000 - DIST O&M - MAINT OF METERS | E508 | E508 |
| INC397000 - DIST O&M - MAINT OF METERS INC402000 - CUST ACCT O&M - METER READING EXP | E325 E330 | E325 E330 |
| INC405000 - CUST ACCT - MISC CUSTOMER ACCOUNTS EXPENSES | E355 | E355 |
| INC407000 - CUST SERV & INFO - SUPERVISION | E356 | E356 |
| INC408000 - CUST SERV & INFO - CUST ASSIST EXP | E356 | E356 |
| INC409000 - CUST SERV & INFO - INFO & INST ADV GEN | E356 | E356 |
| INC520010 - A&G EXP - SALARIES | 1900 | 1900 |
| INC521000 - A&G EXP - OFF SUPPL & EXP | 1900 | 1900 |
| INC523000 - A&G EXP - OUTSIDE SERVICES EMPLOYED | 1900 | 1900 |
| INC524000 - A&G EXP - PROPERTY INSURANCE INC525000 - A&G EXP - INJURIES AND DAMAGES | 1399T 1900 | 1399T 1900 |
| INC526100 - A&G EXP - EMP PENSIONS & BENEFITS | BLENDED | 1900 |
| INC528010 - A&G EXP - REG COMM EXP FPSC | E206 | 1900 |
| INC528220 - A&G EXP - REGULATORY COMMISSION EXPENSE - RAF - RETAIL BASE | 1900 | 1900 |
| INC530000 - A&G EXP - MISC GENERAL EXPENSES | 1900 | 1900 |
| INC531000 - A&G EXP - RENTS | 1900 | 1900 |
| INC535000 - A&G EXP - MAINT OF GEN PLT | 1900 | 1389 |
| INC603000 - DEPR & AMORT EXP - INTANGIBLE | 1900 | 1900 |
| INC603001 - DEPR & AMORT EXP - INTANGIBLE ARO INC603010 - DEPR & AMORT EXP - STEAM (EXC COAL) | I900 BLENDED | I900 W310 |
| INC603011 - DEPR & AMORT EXP - FOSSIL DECOMM | BLENDED | W310 |
| INC603030 - DEPR & AMORT EXP - OTH PROD - GT | BLENDED | W340 |
| INC603036 - DEPR & AMORT EXP - DISMANT OTH PROD | BLENDED | W340 |
| INC603041 - DEPR & AMORT EXP - TRANSMISSION | E101 | W355 |
| INC603047 - DEPR & AMORT EXP - TRANSMISSION - GSU | BLENDED | I345T |
| INC603051 - DEPR & AMORT EXP - DIST 361 - STRUCTURES | E104 | E104 |
| INC603052 - DEPR & AMORT EXP - DIST 362 - STATION EQ | E104 | E104 |
| INC603054 - DEPR & AMORT EXP - DIST 364 - POL, TOWR & FIX | E104 | W364 |
| INC603057 - DEPR & AMORT EXP - DIST 367 - UG COND & DEV INC603058 - DEPR & AMORT EXP - DIST 368 - TRANSF | E104 E109 | W367 W368 |
| INC603060 - DEPR & AMORT EXP - DIST 306 - TRAINSF | E325 | E325 |
| INC603091 - DEPR & AMORT EXP - GEN PLT - STRUCTURES | 1900 | 1900 |
| INC603093 - DEPR & AMORT EXP - GEN PLT - OTHER | 1900 | 1900 |
| INC603200 - DEPR & AMORT EXP - PROP UNDER CAPT LEASES | 1900 | 1900 |
| INC605000 - ACCRETION EXPENSE - ARO REG DEBIT | 1900 | 1900 |
| INC607000 - AMORT PROP LOSS & UNRECOV REG CSTS | I409T | I409T |
| INC607143 - REGULATORY CREDIT - ASSET RET OBLIG | 1900 | 1900 |

| COSID | Assigned Separation Allocator | Assigned Retail COS Allocator |
|--|-------------------------------------|-------------------------------|
| INC607338 - AMORT OF REG ASSETS - DEF AMT OPRB | I599T | 1900 |
| INC607342 - AMORT OF REG ASSETS - SMITH 1&2 UNRECOV PLT - NON-ECRC | E107 | I310 |
| INC607343 - AMORT OF REG ASSETS/LIAB - DEF RETURN TRANSM PROJ | E101 | W355 |
| INC607344 - AMORT OF REG ASSET - PLANT SCHOLZ DECOM INVENTORY | E107 | I310 |
| INC607351 - AMORT OF STORM SECURITIZATION | E206 | I379T |
| INC608100 - TAX OTH TH INC TAX - UTILITY OPERAT INCOME CLEARING | 1900 | 1900 |
| INC608105 - TAX OTH TH INC TAX - PROPERTY TAX | I409T | I409T |
| INC608130 - TAX OTH TH INC TAX - GROSS RECEIPTS TAX - RETAIL BASE | E401 | E401 |
| INC609100 - INCOME TAXES - CURRENT FEDERAL | I409T | I850T |
| INC609110 - INCOME TAXES - CURRENT STATE | I409T | I850T |
| INC610000 - INCOME TAXES - DEFERRED FEDERAL | I409T | I850T |
| INC611000 - INCOME TAXES - DEFERRED STATE | I409T | I850T |
| INC611450 - AMORTIZATION OF ITC | I409T | I409T |
| INC611600 - GAIN FR DISP OF UTIL PLT FUTURE USE | E104 | E104 |
| INC827000 - INTEREST ON LONG-TERM DEBT | I399T | I439T |
| INC828000 - AMORTIZATION OF DEBT DISCOUNT & EXPENSE | I399T | I439T |
| INC828100 - AMORTIZATION OF LOSS ON REACQ. DEBT | I399T | I439T |
| INC831510 - INTEREST ON SHORT TERM DEBT | I399T | I439T |
| INC832000 - AFBFUDC | I399T | I439T |

| FLORIDA PUE | BLIC SERVICE COMMISSION | EXPLANATION: | Provide a description of how the coincident and non-coincident demands for | Type of Data Shown: |
|-------------|--|---------------------------|---|---|
| COMPANY: | GULF POWER COMPANY | | the test year were developed. Include an explanation of how the demands at the meter for each class were developed and how they were expanded from the meter level to the generation level. Provide the work papers for the actual calculations. If a methodology other than the application of ratios of | X Projected Test Year Ended 12/31/22 _ Prior Year Ended/_/ Historical Test Year Ended/_/_ |
| DOCKET NO: | 20210015-EI | | class' coincident and non coincident load to actual MWH sales is used to derive projected demands, provide justification for the use of the methodology | Witness: Tara B. DuBose, Jun K. Park |
| Line | | | | |
| No. | | | | |
| 1 2 | Historical load research data was applied to | the sales forecast by r | rate class to develop the coincident and non-coincident demand estimates for the projected | 2022 Test Year. Historical load research data |
| 3 4 | | | each rate class's CP, GNCP and customer NCP to actual kWh sales were developed for 201 | |
| 5 | Projected 2022 monthly GNCP and NCP rate | tios were then develope | ed based on the historical ratios. The monthly projected 2022 CP ratios were developed usi | ng historical CP ratios that corresponded |
| 6 | , | , , , | ed monthly system peaks. The projected monthly system peaks are presented on MFR E-1 | |
| 7 | | | n the sales forecast by rate class to derive the projected coincident peak, non-coincident gro | · · · · · · · · · · · · · · · · · · · |
| 8 9 | E-19b and E-19c. | lass was developed by | FPL witness Cohen. Loss factors were utilized to expand the metered data by rate class to | the "at generation" level, see MFR Nos. E-19a |
| 10 | L-190 and L-190. | | | |
| 11 | The historical ratios were generated from G | ulf's 2019 Load Resear | rch Studies. The following methodologies were used to develop the studies | |
| 12 | 3 | | 3 3 1 | |
| 13 | The Ratio extrapolation to | echnique is the method | lology utilized to expand the historical load research data for sampled rate classes. This met | hodology estimates the total rate clas |
| 14 | demand by applying the r | ratio of demand to billed | d energy for each interval multiplied by the billed energy for the rate class | |
| 15 | | | | |
| 16 | | | e methodology utilized to expand the historical load research data for 100% studied (census |) rate classes. This methodology estimates |
| 17 | the total rate class demar | nd by applying the aver | age demand for each interval multiplied by the number of customers in the rate class. | |
| 18 19 | • The lighting rate class co | mbines the OS Land II | street light and OS III traffic signal rate schedules into one lighting rate class. The usage ch | paractoristics for the OS Land II street lights |
| 20 | | | burn hours or estimated hours of operation in a year. The OS III traffic signal rate class is n | |
| 21 | | | rate class by combining their separate load profiles prior to using the Mean Per Unit extrapo | |
| 22 | | 00 0 | | |
| 23 | The load research sampling methodologies | and extrapolation tech | niques described above are standard load research techniques that are widely used in the ir | ndustry. Moreover, Gulf has applied these technique |
| 24 | in its load research filings with the FPSC. | | | |
| 25 | | | | |
| 26 | Attachment 1 contains the load data forecas | st for the projected Test | t Year 2022 | |
| 27 28 | Attachment 2 contains the results of Gulf's L | and Passarch Studios | for the year 2010 | |
| 29 | Attachment 2 contains the results of Guil's L | Load Nescaron Studies | To the year 2019 | |
| 30 | Exhibit TBD-4 lists the rate classes that are | 100% metered, modele | ed, or sampled and the extrapolation technique used for these rate classes | |
| 31 | | , | | |
| 32 | | | | |
| 33 | | | | |
| 34 | | | | |
| 35 | | | | |
| 36 37 | | | | |
| 01 | | | | |

Supporting Schedules: E-18 Recap Schedules: E-9, E-17

Gulf Power - 2022 Test Year Load Data Forecast

| G-GS (Seneral Service Sales 25,833 23,873 21,812 20,830 23,774 30,520 33,675 33,286 31,790 27,243 22,100 22,455 CP 78,482 54,333 54,238 62,830 69,811 78,799 72,669 71,863 56,869 54,599 68,247 61,029 CNCP 178,482 64,030 50,887 64,875 69,811 78,799 76,445 81,711 82,395 77,769 68,234 61,029 NCP 144,794 157,799 138,085 117,354 107,449 133,943 178,999 129,772 126,001 128,352 193,800 129,949 NCP 144,294 157,779 138,085 117,354 107,449 133,943 178,999 129,772 126,001 128,352 193,800 129,949 NCP 1-LF. 44,24% 55,51% 47,675% 44,59% 45,77% 53,79% 59,21% 51,75% 51,51% 47,77% 45,03% 48,74% NCP 1-LF. 42,24% 55,51% 47,675% 44,59% 29,74% 31,65% 35,64% 34,46% 36,44% 36 | | Jan - 2022 | Feb - 2022 | Mar - 2022 | Apr - 2022 | May - 2022 | Jun - 2022 | Jul - 2022 | Aug - 2022 | Sep - 2022 | Oct - 2022 | Nov - 2022 | Dec - 2022 |
|--|------------------------------|-----------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|
| CP 78.482 54.333 54.238 62.630 69.811 78.799 72.669 71.863 56.369 54.599 63.247 61.929 NCP 78.482 64.000 69.687 64.367 69.811 78.799 76.445 81.711 82.365 77.789 68.203 61.929 NCP 144.794 157.579 138.085 117.354 107.449 133.943 126.999 129.772 126.001 128.352 139.980 123.949 CP - L.F. 44.24% 65.36% 53.50% 46.19% 45.77% 53.79% 62.29% 62.20% 76.33% 67.07% 48.53% 48.74% NCP - L.F. 23.99% 22.54% 21.04% 24.65% 23.74% 53.79% 53.79% 52.29% 52.60% 53.60% 28.53% 21.93% 24.35% NCP - L.F. 23.99% 22.54% 21.04% 24.65% 23.74% 720 744 7 | G - GS: General Service | | - | - | | , . | | | <u> </u> | 1 | | | _ |
| GNCP 144,794 157,579 138,085 117,354 107,449 133,943 126,99 129,772 126,001 128,352 139,980 123,949 CP - LF. 44,24% 65,35% 55,55% 46,19% 45,77% 53,73% 62,23% 62,20% 78,33% 67,07% 46,53% 46,74% GNCP - LF. 44,24% 55,51% 47,87% 44,59% 45,77% 53,73% 52,73% 59,21% 54,75% 53,61% 47,07% 45,00% 48,74% NCP - LF. 22,98% 22,254% 21,04% 24,65% 47,87% 53,73% 59,21% 54,75% 53,61% 47,07% 45,00% 48,74% NCP - LF. 22,98% 22,54% 21,04% 24,65% 29,74% 31,65% 36,46% 34,46% 35,04% 26,55% 21,93% 24,23,64% 21,04% 24,65% 29,74% 31,65% 36,46% 34,46% 35,04% 35,04% 26,55% 21,93% 24,23,64% 21,04% 24,65% 29,74% 31,65% 36,46% 34,46% 35,04% 35 | Sales | 25,833 | 23,873 | 21,612 | 20,830 | 23,774 | 30,520 | 33,675 | 33,286 | 31,790 | 27,243 | 22,100 | 22,456 |
| NCP 144,794 157,579 138,085 117,354 107,449 133,943 126,999 129,772 126,001 128,352 139,980 123,949 CP-LF: 44,24% 65,33% 53,55% 46,19% 45,77% 53,79% 62,29% 62,25% 78,33% 67,07% 48,53% 48,74% NCP-LF: 23,89% 22,54% 21,04% 24,65% 29,74% 31,65% 35,61% 34,48% 35,04% 25,85% 21,93% 24,55% Hours 744 672 744 720 744 740 720 744 740 720 744 740 720 744 740 720 744 740 720 744 740 720 744 740 720 744 740 720 744 740 720 744 740 720 744 744 720 744 740 720 744 740 720 744 740 720 744 740 720 744 740 720 744 740 720 744 740 720 744 740 720 744 740 720 744 740 720 744 740 720 744 740 720 744 740 720 744 740 720 744 740 720 744 740 740 740 740 740 740 740 740 74 | CP | 78,482 | 54,333 | 54,238 | 62,630 | 69,811 | 78,799 | 72,669 | 71,863 | 56,369 | 54,599 | 63,247 | 61,929 |
| CP-LF. 44.24% 65.35% 53.69% 46.19% 45.77% 53.79% 62.29% 78.33% 67.07% 48.53% 48.74% NCP-LF. 44.24% 55.51% 47.87% 44.59% 45.77% 53.79% 52.1% 54.75% 53.61% 47.07% 48.00% 48.74% NCP-LF. 23.98% 22.54% 21.04% 24.65% 29.74% 31.65% 35.64% 34.48% 35.04% 28.53% 21.93% 24.35% Hours 744 672 744 720 744 720 744 744 720 744 740 740 740 740 740 740 740 740 74 | GNCP | 78,482 | 64,000 | 60,687 | 64,875 | 69,811 | 78,799 | 76,445 | 81,711 | 82,365 | 77,789 | 68,203 | 61,929 |
| GNCP - L.F. | NCP | 144,794 | 157,579 | 138,085 | 117,354 | 107,449 | 133,943 | 126,999 | 129,772 | 126,001 | 128,352 | 139,980 | 123,949 |
| NCP - L.F. 23,98% 22,54% 21,04% 24,65% 29,74% 31,65% 35,64% 34,48% 35,04% 28,53% 21,93% 24,35% 744 720 744 | CP - L.F. | 44.24% | 65.38% | 53.56% | 46.19% | 45.77% | 53.79% | 62.29% | 62.26% | 78.33% | 67.07% | 48.53% | 48.74% |
| Hours 744 672 744 720 744 740 720 744 740 720 744 740 740 740 740 740 740 740 740 74 | GNCP - L.F. | 44.24% | 55.51% | 47.87% | 44.59% | 45.77% | 53.79% | 59.21% | 54.75% | 53.61% | 47.07% | 45.00% | 48.74% |
| Sales 187,681 174,929 170,808 183,321 203,147 239,334 254,967 253,719 247,868 218,312 184,679 172,798 CP 353,830 276,638 267,821 404,035 485,508 506,345 497,694 474,705 425,876 385,403 382,466 368,000 NCP 361,4061 617,315 592,232 585,829 573,851 658,851 657,179 680,968 697,417 671,754 663,811 586,813 CP - L.F. 71,29% 94,10% 85,72% 63,02% 562,4% 65,65% 68,86% 71,84% 80,84% 76,14% 67,06% 63,11% NCP - L.F. 41,08% 42,17% 38,77% 43,46% 47,56% 50,45% 52,15% 50,08% 49,36% 4 | NCP - L.F. | 23.98% | 22.54% | 21.04% | 24.65% | 29.74% | 31.65% | 35.64% | 34.48% | 35.04% | 28.53% | 21.93% | 24.35% |
| Sales 187,681 174,929 170,808 183,321 203,147 239,334 254,967 253,719 247,868 218,312 184,679 172,798 CP 358,830 276,638 267,821 404,035 485,508 506,345 497,694 502,820 511,035 492,034 405,999 368,000 NCP 614,061 617,315 592,232 585,829 573,851 658,851 657,179 680,968 697,417 671,754 663,611 585,813 CP-LF. 93,49% 70,10% 64,95% 63,02% 56,24% 65,65% 68,86% 71,84% 80,84% 76,14% 670,76% 63,11% NCP-LF. 94,49% 70,10% 64,95% 62,86% 56,24% 65,65% 68,86% 71,84% 80,84% 76,14% 67,06% 63,11% NCP-LF. 41,09% 42,17% 38,77% 43,46% 47,59% 50,45% 52,15% 50,09% 49,36% 43,66% 39,65% 39,65% CP-LF. 14,09% 42,17% 38,77% 43,46% 47,59% 50,45% 52,15% 50,09% 49,36% 43,66% 39,65% 39,65% CP-LF. 14,09% 42,17% 38,77% 43,46% 47,59% 50,45% 52,15% 50,09% 49,36% 43,66% 39,65% 39,65% CP-LF. 14,09% 42,17% 38,77% 43,46% 47,59% 50,45% 52,15% 50,09% 49,36% 43,66% 39,65% 39,65% CP-LF. 14,09% 40,17% | Hours | 744 | 672 | 744 | 720 | 744 | 720 | 744 | 744 | 720 | 744 | 720 | 744 |
| CP 353,830 276,638 267,821 404,035 485,508 506,345 497,694 474,705 425,876 385,403 382,466 368,000 GNCP 363,041 371,368 353,483 405,048 485,508 505,345 497,694 502,820 511,035 492,034 405,999 368,000 NCP 614,061 617,315 592,232 585,829 573,851 658,813 657,179 680,968 697,417 671,754 665,611 585,813 CP - L.F. 71,29% 94,10% 85,72% 63,02% 65,24% 65,65% 68,86% 71,84% 80,84% 76,14% 67,06% 63,11% GNCP - L.F. 69,49% 70,10% 64,95% 62,86% 65,24% 65,65% 68,86% 71,84% 80,84% 76,14% 67,06% 63,11% GNCP - L.F. 41,08% 42,17% 38,77% 43,46% 47,59% 50,46% 63,251% 50,08% 49,36% 43,66% 38,65% 39,65% Hours 744 672 744 720 744 7 | G - GSD/GSDT: General Se | ervice Demand/ | гои | | | | | | | | | | |
| GNCP 363,041 371,368 353,483 405,048 485,508 506,345 497,694 502,820 511,035 492,034 405,999 368,000 NCP 614,061 617,315 592,232 585,829 573,851 658,851 657,179 680,968 697,417 671,754 663,611 585,813 GP-LF. 71,299 94,10% 85,72% 63,02% 65,24% 65,65% 68,86% 67,82% 67,37% 59,64% 63,11% GNCP-LF. 69,49% 70,10% 64,95% 62,86% 56,24% 65,65% 68,86% 67,82% 67,37% 59,64% 63,18% 63,11% NCP-LF. 41,08% 42,17% 38,77% 43,46% 47,59% 50,45% 52,15% 50,08% 49,36% 43,66% 38,65% 39,65% Hours 744 672 744 720 74 | Sales | 187,681 | 174,929 | 170,808 | 183,321 | 203,147 | 239,334 | 254,967 | 253,719 | 247,868 | 218,312 | 184,679 | 172,798 |
| NCP 614,061 617,315 592,232 585,829 573,851 658,851 657,179 680,968 697,417 671,754 663,611 585,813 CP-LF. 71,29% 94,10% 65,95% 63,02% 65,624% 65,65% 68,86% 71,84% 80,84% 76,14% 670,05% 63,11% NCP-LF. 69,49% 70,10% 64,99% 62,86% 56,24% 65,65% 68,86% 71,84% 80,84% 76,14% 670,05% 63,11% NCP-LF. 41,08% 42,17% 38,77% 43,46% 47,58% 50,45% 52,15% 50,08% 49,36% 43,68% 38,65% 39,65% Hours 744 672 744 720 744 720 744 740 720 744 740 720 744 72 | CP | 353,830 | 276,638 | 267,821 | 404,035 | 485,508 | 506,345 | 497,694 | 474,705 | 425,876 | 385,403 | 382,466 | 368,000 |
| CP-LF. 71.29% 94.10% 85.72% 63.02% 56.24% 65.65% 68.86% 71.84% 80.84% 76.14% 67.06% 63.11% GNCP-L.F. 69.49% 70.10% 64.95% 62.86% 56.24% 65.65% 68.86% 77.82% 67.37% 59.64% 63.18% 63.11% NCP-L.F. 41.08% 42.17% 38.77% 43.46% 47.58% 50.45% 52.15% 50.08% 49.36% 43.68% 38.65% Hours 744 672 744 720 744 720 744 740 720 744 744 720 744 720 744 720 744 740 720 744 720 744 720 744 720 744 720 744 720 744 740 720 744 720 744 720 744 740 720 744 720 744 720 744 740 720 744 720 744 740 720 744 720 744 740 720 744 740 720 744 720 744 740 720 744 720 744 740 720 744 740 720 744 720 744 740 720 744 720 744 740 720 744 740 720 744 740 720 744 740 720 744 720 744 740 720 744 740 720 744 720 744 740 720 744 720 744 740 720 744 720 744 720 744 740 720 744 720 744 740 720 744 720 744 740 720 744 720 744 720 744 740 720 744 720 744 720 744 720 744 720 744 720 744 740 720 744 720 744 720 744 720 744 720 744 740 720 744 720 744 720 744 720 744 720 744 720 744 720 744 740 720 744 720 744 720 744 720 744 720 744 740 720 744 7 | GNCP | 363,041 | 371,368 | 353,483 | 405,048 | 485,508 | 506,345 | 497,694 | 502,820 | 511,035 | 492,034 | 405,999 | 368,000 |
| GNCP - L.F. 69.49% 70.10% 64.95% 62.86% 56.24% 65.65% 68.86% 67.82% 67.37% 59.64% 63.18% 63.11% NCP - L.F. 41.08% 42.17% 38.77% 43.46% 47.58% 50.45% 52.15% 50.08% 49.36% 43.68% 38.65% 39.65% 40.04% 74.04 720 744 720 73.411 72.928 72.421 65.387 57.257 55.803 79.559 89.486 60.000 89.996 80.712 80.534 106.021 123.996 125.808 123.587 131.371 118.470 104.653 79.559 89.486 60.000 89.996 101.073 94.364 106.021 123.996 125.808 123.587 131.371 122.579 114.421 104.249 96.641 NCP 110.522 103.345 113.323 118.899 130.822 129.712 132.183 139.782 127.903 118.435 118.068 107.971 CP - L.F. 78.99% 100.52% 91.74% 75.57% 66.55% 75.03% 79.87% 74.61% 84.90% 83.98% 99.60% 83.82% NCP - L.F. 78.99% 80.27% 78.29% 75.57% 66.55% 75.03% 79.87% 74.61% 82.06% 76.81% 76.28% 77.61% NCP - L.F. 70.75% 78.51% 65.19% 67.39% 63.08% 72.78% 74.68% 70.12% 78.64% 74.21% 67.35% 69.47% Hours 744 672 744 720 7 | NCP | 614,061 | 617,315 | 592,232 | 585,829 | 573,851 | 658,851 | 657,179 | 680,968 | 697,417 | 671,754 | 663,611 | 585,813 |
| NCP - L.F. | CP - L.F. | 71.29% | 94.10% | 85.72% | 63.02% | 56.24% | 65.65% | 68.86% | 71.84% | 80.84% | 76.14% | 67.06% | 63.11% |
| Hours 744 672 744 720 744 720 744 740 720 744 740 720 744 720 745 75.578 128.400 74.578 76.589 77.458 78.578 128.400 78.578 78.578 128.400 78.578 128.400 78.578 128.400 78.578 128.57 | | 69.49% | 70.10% | 64.95% | 62.86% | 56.24% | 65.65% | 68.86% | 67.82% | 67.37% | 59.64% | 63.18% | 63.11% |
| G-LP/LPT: Large Power/TOU Sales 58,173 54,520 54,966 57,689 61,395 67,967 73,441 72,928 72,421 65,387 57,257 55,803 CP 98,996 80,712 80,534 106,021 123,996 125,808 123,587 131,371 118,470 104,653 79,559 89,486 GNCP 98,996 101,073 94,364 106,021 123,996 125,808 123,587 131,371 122,579 114,421 104,249 96,641 NCP 110,522 103,345 113,323 118,899 130,822 129,712 132,183 139,782 127,903 118,435 118,068 107,971 CP - L.F. 78,98% 100,52% 91,74% 75,57% 66,55% 75,03% 79,87% 74,61% 84,90% 83,98% 99,96% 83,82% GNCP - L.F. 70,75% 78,51% 65,19% 67,39% 63,08% 72,78% 74,68% 70,12% 78,64% 74,21% 67,35% 69,47% Hours 744 672 744 720 | NCP - L.F. | 41.08% | 42.17% | 38.77% | 43.46% | 47.58% | 50.45% | 52.15% | 50.08% | 49.36% | 43.68% | 38.65% | 39.65% |
| Sales 58,173 54,520 54,966 57,689 61,395 67,967 73,441 72,928 72,421 65,387 57,257 55,803 CP 98,996 80,712 80,534 106,021 123,996 125,808 123,587 131,371 118,470 104,653 79,559 89,486 GNCP 98,996 101,073 94,364 106,021 123,996 125,808 123,587 131,371 118,470 104,653 79,559 89,486 GNCP 110,522 103,345 113,333 118,899 130,822 129,712 132,183 139,782 127,903 118,435 118,068 107,971 CP - L.F. 78,98% 100,52% 91,74% 75,57% 66,55% 75,03% 79,87% 74,61% 84,90% 83,98% 99,896 83,88% 99,896 83,88% 92,87% 75,57% 66,55% 75,03% 79,87% 74,61% 84,90% 83,98% 99,96% 83,88% 76,61% 76,28% 76,18% 76,28 | Hours | 744 | 672 | 744 | 720 | 744 | 720 | 744 | 744 | 720 | 744 | 720 | 744 |
| CP 98,996 80,712 80,534 100,021 123,996 125,808 123,587 131,371 118,470 104,653 79,559 89,486 GNCP 98,996 101,073 94,364 106,021 123,996 125,808 123,587 131,371 122,579 114,421 104,249 96,641 NCP 110,522 103,345 113,323 118,899 130,822 129,712 132,183 139,782 127,903 118,435 118,068 107,971 CP - L.F. 78,98% 100.52% 91,74% 75,57% 66.55% 75,03% 79,87% 74,61% 84,90% 83,98% 99,96% 83,82% GNCP - L.F. 78,98% 80,27% 78,29% 75,57% 66.55% 75,03% 79,87% 74,61% 82,06% 76,81% 76,28% 77,61% NCP - L.F. 70,75% 78,51% 65,19% 67,39% 63,08% 72,78% 74,68% 70,12% 78,64% 74,21% 67,35% 69,47% Hours 744 672 744 720 744 72 | G - LP/LPT: Large Power/T0 | OU | | | | | | | | | | | |
| GNCP 98,996 101,073 94,364 106,021 123,996 125,808 123,587 131,371 122,579 114,421 104,249 96,641 NCP 110,522 103,345 113,323 118,899 130,822 129,712 132,183 139,782 127,903 118,435 118,068 107,971 CP - L.F. 78,98% 100.52% 91.74% 75.57% 66.55% 75.03% 79.87% 74.61% 84.90% 83.98% 99.96% 83.82% GNCP - L.F. 78,98% 80.27% 78.29% 75.57% 66.55% 75.03% 79.87% 74.61% 82.06% 76.81% 76.28% 77.61% NCP - L.F. 70.75% 78.51% 65.19% 67.39% 63.08% 72.78% 74.68% 70.12% 78.64% 74.21% 67.35% 69.47% Hours 744 672 744 720 744 | Sales | 58,173 | 54,520 | 54,966 | 57,689 | 61,395 | 67,967 | 73,441 | 72,928 | 72,421 | 65,387 | 57,257 | 55,803 |
| NCP 110,522 103,345 113,323 118,899 130,822 129,712 132,183 139,782 127,903 118,435 118,068 107,971 CP - L.F. 78.98% 100.52% 91.74% 75.57% 66.55% 75.03% 79.87% 74.61% 84.90% 83.98% 99.96% 83.82% GNCP - L.F. 78.98% 80.27% 78.29% 75.57% 66.55% 75.03% 79.87% 74.61% 82.06% 76.81% 76.28% 77.61% NCP - L.F. 70.75% 78.51% 65.19% 67.39% 63.08% 72.78% 74.68% 70.12% 78.64% 74.21% 67.35% 69.47% Hours 744 672 744 720 744 720 744 720 744 740 720 744 720 74 | CP | 98,996 | 80,712 | 80,534 | 106,021 | 123,996 | 125,808 | 123,587 | 131,371 | 118,470 | 104,653 | 79,559 | 89,486 |
| CP - L.F. 78.98% 100.52% 91.74% 75.57% 66.55% 75.03% 79.87% 74.61% 84.90% 83.98% 99.96% 83.82% GNCP - L.F. 78.98% 80.27% 78.29% 75.57% 66.55% 75.03% 79.87% 74.61% 82.06% 76.81% 76.28% 77.61% NCP - L.F. 70.75% 78.51% 65.19% 67.39% 63.08% 72.78% 74.68% 70.12% 78.64% 74.21% 67.35% 69.47% Hours 744 672 744 720 744 720 744 740 740 740 740 740 740 740 740 74 | GNCP | 98,996 | 101,073 | 94,364 | 106,021 | 123,996 | 125,808 | 123,587 | 131,371 | 122,579 | 114,421 | 104,249 | 96,641 |
| GNCP - L.F. 78.98% 80.27% 78.29% 75.57% 66.55% 75.03% 79.87% 74.61% 82.06% 76.81% 76.28% 77.61% NCP - L.F. 70.75% 78.51% 65.19% 67.39% 63.08% 72.78% 74.68% 70.12% 78.64% 74.21% 67.35% 69.47% Hours 744 672 744 720 7 | NCP | 110,522 | 103,345 | 113,323 | 118,899 | 130,822 | 129,712 | 132,183 | 139,782 | 127,903 | 118,435 | 118,068 | 107,971 |
| NCP - L.F. 70.75% 78.51% 65.19% 67.39% 63.08% 72.78% 74.68% 70.12% 78.64% 74.21% 67.35% 69.47% Hours 744 672 744 720 7 | CP - L.F. | 78.98% | 100.52% | 91.74% | 75.57% | 66.55% | 75.03% | 79.87% | 74.61% | 84.90% | 83.98% | 99.96% | 83.82% |
| Hours 744 672 744 720 744 744 720 744 744 720 744 744 720 744 | GNCP - L.F. | 78.98% | 80.27% | 78.29% | 75.57% | 66.55% | 75.03% | 79.87% | 74.61% | 82.06% | 76.81% | 76.28% | 77.61% |
| G - Major Accts: Major Accts: RTP, CSA, PX/PXT Sales 124,037 126,141 121,372 134,780 144,050 160,158 165,436 171,833 165,294 152,476 148,538 128,400 CP 246,706 182,446 175,656 234,787 283,978 316,178 259,265 304,019 285,182 243,394 221,286 203,847 GNCP 246,706 241,447 216,174 242,936 283,978 316,178 290,007 304,019 293,353 267,562 286,873 225,578 NCP 263,915 304,679 272,052 296,206 298,061 339,556 343,278 349,210 355,674 331,500 365,081 307,453 CP - L.F. 67.58% 102.88% 92.87% 79.73% 68.18% 70.35% 85.77% 75.97% 80.50% 84.20% 93.23% 84.66% GNCP - L.F. 67.58% 77.74% 75.46% 77.06% 68.18% 70.35% 76.67% 75.97% 78.26% 76.60% 71.91% 76.51% NCP - L.F. 63.17% 61.61% 59.96% 63.20% 64.96% 65.51% 64.78% 66.14% 64.55% 61.82% 56.51% 56.13% | NCP - L.F. | | | 65.19% | 67.39% | | 72.78% | 74.68% | | 78.64% | 74.21% | 67.35% | 69.47% |
| Sales 124,037 126,141 121,372 134,780 144,050 160,158 165,436 171,833 165,294 152,476 148,538 128,400 CP 246,706 182,446 175,656 234,787 283,978 316,178 259,265 304,019 285,182 243,394 221,286 203,847 GNCP 246,706 241,447 216,174 242,936 283,978 316,178 290,007 304,019 293,353 267,562 286,873 225,578 NCP 263,915 304,679 272,052 296,206 298,061 339,556 343,278 349,210 355,674 331,500 365,081 307,453 CP - L.F. 67.58% 102.88% 92.87% 79.73% 68.18% 70.35% 85.77% 75.97% 80.50% 84.20% 93.23% 84.66% GNCP - L.F. 67.58% 77.74% 75.46% 77.06% 68.18% 70.35% 75.97% 75.97% 78.26% 76.60% 71.91% 76.51% | Hours | 744 | 672 | 744 | 720 | 744 | 720 | 744 | 744 | 720 | 744 | 720 | 744 |
| CP 246,706 182,446 175,656 234,787 283,978 316,178 259,265 304,019 285,182 243,394 221,286 203,847 GNCP 246,706 241,447 216,174 242,936 283,978 316,178 290,007 304,019 293,353 267,562 286,873 225,578 NCP 263,915 304,679 272,052 296,206 298,061 339,556 343,278 349,210 355,674 331,500 365,081 307,453 CP - L.F. 67.58% 102.88% 92.87% 79.73% 68.18% 70.35% 85.77% 75.97% 80.50% 84.20% 93.23% 84.66% GNCP - L.F. 67.58% 77.74% 75.46% 77.06% 68.18% 70.35% 75.97% 75.97% 78.26% 76.60% 71.91% 76.51% NCP - L.F. 63.17% 61.61% 59.96% 63.20% 64.96% 65.51% 64.78% 66.14% 64.55% 61.82% 56.51% 56.13% | G - Major Accts: Major Accts | s - RTP, CSA, F | X/PXT | | | | | | | | | | |
| GNCP 246,706 241,447 216,174 242,936 283,978 316,178 290,007 304,019 293,353 267,562 286,873 225,578 NCP 263,915 304,679 272,052 296,206 298,061 339,556 343,278 349,210 355,674 331,500 365,081 307,453 CP - L.F. 67.58% 102.88% 92.87% 79.73% 68.18% 70.35% 85.77% 75.97% 80.50% 84.20% 93.23% 84.66% GNCP - L.F. 67.58% 77.74% 75.46% 77.06% 68.18% 70.35% 76.67% 75.97% 78.26% 76.60% 71.91% 76.51% NCP - L.F. 63.17% 61.61% 59.96% 63.20% 64.96% 65.51% 64.78% 66.14% 64.55% 61.82% 56.51% 56.13% | Sales | 124,037 | 126,141 | 121,372 | 134,780 | 144,050 | 160,158 | 165,436 | 171,833 | 165,294 | 152,476 | 148,538 | 128,400 |
| NCP 263,915 304,679 272,052 296,206 298,061 339,556 343,278 349,210 355,674 331,500 365,081 307,453 CP - L.F. 67.58% 102.88% 92.87% 79.73% 68.18% 70.35% 85.77% 75.97% 80.50% 84.20% 93.23% 84.66% GNCP - L.F. 67.58% 77.74% 75.46% 77.06% 68.18% 70.35% 76.67% 75.97% 78.26% 76.60% 71.91% 76.51% NCP - L.F. 63.17% 61.61% 59.96% 63.20% 64.96% 65.51% 64.78% 66.14% 64.55% 61.82% 56.51% 56.13% | CP | 246,706 | 182,446 | 175,656 | 234,787 | 283,978 | 316,178 | 259,265 | 304,019 | 285,182 | 243,394 | 221,286 | 203,847 |
| CP - L.F. 67.58% 102.88% 92.87% 79.73% 68.18% 70.35% 85.77% 75.97% 80.50% 84.20% 93.23% 84.66% GNCP - L.F. 67.58% 77.74% 75.46% 77.06% 68.18% 70.35% 76.67% 75.97% 78.26% 76.60% 71.91% 76.51% NCP - L.F. 63.17% 61.61% 59.96% 63.20% 64.96% 65.51% 64.78% 66.14% 64.55% 61.82% 56.51% 56.13% | | 246,706 | 241,447 | 216,174 | 242,936 | , | 316,178 | 290,007 | 304,019 | 293,353 | 267,562 | 286,873 | 225,578 |
| GNCP - L.F. 67.58% 77.74% 75.46% 77.06% 68.18% 70.35% 76.67% 75.97% 78.26% 76.60% 71.91% 76.51% NCP - L.F. 63.17% 61.61% 59.96% 63.20% 64.96% 65.51% 64.78% 66.14% 64.55% 61.82% 56.51% 56.13% | | | 304,679 | | | , | 339,556 | 343,278 | 349,210 | 355,674 | , | , | |
| NCP - L.F. 63.17% 61.61% 59.96% 63.20% 64.96% 65.51% 64.78% 66.14% 64.55% 61.82% 56.51% 56.13% | | 67.58% | 102.88% | 92.87% | | 68.18% | 70.35% | 85.77% | | 80.50% | 84.20% | 93.23% | |
| | | | | | | | | | | | | | |
| Hours 744 672 744 720 744 720 744 744 720 744 720 744 | NCP - L.F. | | | | | | | | | | | 56.51% | |
| | Hours | 744 | 672 | 744 | 720 | 744 | 720 | 744 | 744 | 720 | 744 | 720 | 744 |

Gulf Power - 2022 Test Year Load Data Forecast

| | J 0000 | E-1- 0000 | M 0000 | A 0000 | M 0000 | l 0000 | 1.1 0000 | A 0000 | 0 0000 | O-t 0000 | N 0000 | D 0000 |
|------------------------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|
| 0000 | Jan - 2022 | Feb - 2022 | Mar - 2022 | Apr - 2022 | May - 2022 | Jun - 2022 | Jul - 2022 | Aug - 2022 | Sep - 2022 | Oct - 2022 | Nov - 2022 | Dec - 2022 |
| G - OS: Outdoor Lighting | 44.054 | 44.054 | 44.050 | 44.054 | 44.054 | 44.050 | 44.054 | 44.050 | 44.050 | 44.054 | 44.054 | 44.054 |
| Sales | 11,251 | 11,251 | 11,250 | 11,251 | 11,251 | 11,252 | 11,251 | 11,252 | 11,252 | 11,251 | 11,251 | 11,251 |
| CP | 21,434 | 20,171 | 27,122 | 4,747 | 5,470 | 5,157 | 4,960 | 4,710 | 4,830 | 4,729 | 23,786 | 26,031 |
| GNCP | 23,395 | 26,869 | 27,122 | 28,407 | 29,110 | 31,000 | 29,716 | 28,452 | 27,065 | 24,278 | 24,385 | 26,031 |
| NCP | 23,395 | 26,869 | 27,122 | 28,407 | 29,110 | 31,000 | 29,716 | 28,452 | 27,065 | 24,278 | 24,385 | 26,031 |
| CP - L.F. | 70.55% | 83.00% | 55.75% | 329.22% | 276.46% | 303.04% | 304.91% | 321.07% | 323.58% | 319.76% | 65.70% | 58.09% |
| GNCP - L.F. | 64.64% | 62.31% | 55.75% | 55.01% | 51.95% | 50.41% | 50.89% | 53.15% | 57.74% | 62.29% | 64.08% | 58.09% |
| NCP - L.F. | 64.64% | 62.31% | 55.75% | 55.01% | 51.95% | 50.41% | 50.89% | 53.15% | 57.74% | 62.29% | 64.08% | 58.09% |
| Hours | 744 | 672 | 744 | 720 | 744 | 720 | 744 | 744 | 720 | 744 | 720 | 744 |
| G - Residential: Residential | Service | | | | | | | | | | | |
| Sales | 483,275 | 421,208 | 355,858 | 329,682 | 373,386 | 518,381 | 603,237 | 597,282 | 548,780 | 441,198 | 336,867 | 393,834 |
| CP | 1,386,895 | 1,105,815 | 943,134 | 746,214 | 952,970 | 1,085,010 | 1,246,185 | 1,176,145 | 1,149,056 | 1,004,971 | 767,342 | 937,354 |
| GNCP | 1,386,895 | 1,196,462 | 1,132,859 | 833,717 | 952,970 | 1,100,676 | 1,310,433 | 1,218,420 | 1,192,890 | 1,101,486 | 1,049,152 | 1,041,318 |
| NCP | 2,756,243 | 3,017,333 | 2,474,671 | 2,173,411 | 1,803,728 | 2,221,222 | 2,400,955 | 2,474,034 | 2,321,371 | 2,346,175 | 2,345,633 | 2,565,306 |
| CP - L.F. | 46.84% | 56.68% | 50.71% | 61.36% | 52.66% | 66.36% | 65.06% | 68.26% | 66.33% | 59.01% | 60.97% | 56.47% |
| GNCP - L.F. | 46.84% | 52.39% | 42.22% | 54.92% | 52.66% | 65.41% | 61.87% | 65.89% | 63.89% | 53.84% | 44.60% | 50.83% |
| NCP - L.F. | 23.57% | 20.77% | 19.33% | 21.07% | 27.82% | 32.41% | 33.77% | 32.45% | 32.83% | 25.28% | 19.95% | 20.63% |
| Hours | 744 | 672 | 744 | 720 | 744 | 720 | 744 | 744 | 720 | 744 | 720 | 744 |
| G - SBS: Standby Service | | | | | | | | | | | | |
| Sales | 79 | 75 | 141 | 244 | 208 | 151 | 81 | 58 | 149 | 274 | 295 | 260 |
| CP | | | 21 | 57 | 462 | 320 | | | | 876 | 269 | 454 |
| GNCP | 1,067 | 14,838 | 1,363 | 2,490 | 462 | 618 | | | 39,861 | 1,865 | 17,649 | 1,138 |
| NCP | 1,067 | 15,298 | 1,363 | 2,618 | 462 | 618 | | | 40,750 | 1,865 | 18,509 | 1,138 |
| CP - L.F. | | | 896.77% | 589.76% | 60.58% | 65.49% | | | | 42.01% | 152.21% | 76.84% |
| GNCP - L.F. | 9.91% | 0.75% | 13.93% | 13.60% | 60.58% | 33.86% | | | 0.52% | 19.72% | 2.32% | 30.67% |
| NCP - L.F. | 9.91% | 0.72% | 13.93% | 12.93% | 60.58% | 33.86% | | | 0.51% | 19.72% | 2.22% | 30.67% |
| Hours | 744 | 672 | 744 | 720 | 744 | 720 | 744 | 744 | 720 | 744 | 720 | 744 |

THIS FILE WAS COMPILED ON 09/24/20
ALL DEMANDS ARE IN KW UNLESS OTHERWISE STATED
TIME OF USE PERIOD ON-PEAK:

WINTER: NOVEMBER THROUGH MARCH PEAK TIMES 6A-10A AND 6P-10P SUMMER: APRIL THROUGH OCTOBER PEAK TIMES 12N-9P

EXCLUDING HOLIDAYS

TIME OF USE PERIODS OFF-PEAK: ALL OTHER HOURS

DAY OF SYSTEM PEAK

| DATE | 1/30/2019 | 2/1/2019 | 3/6/2019 | 4/30/2019 | 5/31/2019 | 6/25/2019 | 7/5/2019 | 8/14/2019 | 9/5/2019 | 10/3/2019 | 11/13/2019 | 12/19/2019 |
|----------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|
| DAY OF WEEK | Wednesday | Friday | Wednesday | Tuesday | Friday | Tuesday | Friday | Wednesday | Thursday | Thursday | Wednesday | Thursday |
| CP HOUR ENDING | 9:00:00 AM | 9:00:00 AM | 8:00:00 AM | 6:00:00 PM | 6:00:00 PM | 5:00:00 PM | 5:00:00 PM | 4:00:00 PM | 6:00:00 PM | 5:00:00 PM | 8:00:00 AM | 8:00:00 AM |
| CP (MW) | 2066 | 1564 | 1885 | 1734 | 2260 | 2444 | 2426 | 2374 | 2472 | 2284 | 1951 | 1862 |
| | | | | | | | | | | | | |
| | | | | | | | | | | | | |
| SUNRISE | 6:42 | 6:41 | 6:11 | 6:07 | 5:48 | 5:48 | 5:52 | 6:15 | 6:28 | 6:44 | 6:13 | 6:41 |
| SUNSET | 17:23 | 17:25 | 17:51 | 19:26 | 19:45 | 19:55 | 19:55 | 19:33 | 19:09 | 18:32 | 16:54 | 16:51 |

Notes:

- 1. All demands are in KW unless otherwise stated.
- 2. Time of Use Periods: Excluding weekends and holidays the On-Peak period is divided into the Winter and Summer seasons. Winter occurs from November through March from 6 to 10 AM and 6 to 10 PM. Summer season occurs from April through October from 12 noon to 9 PM. All other hours are classified under the Off-Peak period.
- 3. Sales row represents the kWh totals sales per billing reports. As part of the load research process, the kWh sales utilized by Oracle Utilities Load Analysis (OULA) may be adjusted for billing lags. Additionally, monthly kWh sales for sampled rate classes are extrapolated to the population. As a result, the kWh totals in the load research study may not match the sales from the billing reports.
- 4. Customers row represents the number of customers per billing reports. As part of the load research process, the customer count utilized by OULA may be adjusted for actual customer counts or billing lags. As a result the N totals in the load research study may not match the Customers count from the billing reports.
- 5. GULF'S summer peak was 2,471 MW on 09/05/19 (Thursday) at 4:000 PM.
- 6. GULF'S winter peak was 2,066 MW on 01/30/19 (Wednesday) at 7:00 AM.

Definitions:

- 1. RLR: RATE LOAD RESEARCH
- 2. CUSTOMERS: CUSTOMER COUNT FROM BILLING REPORTS
- 3. SALES: ENERGY SALES FROM BILLING REPORTS
- 4. KW: AVERAGE DEMAND CALCULATED (TOTAL SALES/# OF HOURS IN PERIOD)

- 5. N: # OF CUSTOMERS KNOWN TO RLR FROM BILLING REPORTS
- 6. NCP: NON-COINCIDENT PEAK: SUM OF CUSTOMER MAX DEMANDS
- 7. GCP: GROUP COINCIDENT PEAK: (RATE) GROUP MAX DEMAND
- 8. CP: COINCIDENT PEAK: DEMAND AT TIME OF SYSTEM PEAK
- 9. CF: COINCIDENCE FACTOR: RATIO OF THE RATE CLASS CP OR GCP TO THE NCP

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| GFPUC | Wholesale - Florid | a Public Utilities C | ompany | | | | | | | | | | |
|-------|--------------------|----------------------|------------|---------------|-------------|----------|----------|------------|-------------|----------|------------|-------------|---------------|
| GFPUC | MONTH | Jan-19 | Feb-19 | Mar-19 | Apr-19 | May-19 | Jun-19 | Jul-19 | Aug-19 | Sep-19 | Oct-19 | Nov-19 | Dec-19 |
| GFPUC | CUSTOMERS | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| GFPUC | SALES | 25459359 | 18804375 | 20868883 | 20514583 | 28168468 | 29945932 | 30671194 | 31825959 | 30989862 | 26152218 | 21652791 | 23144530 |
| GFPUC | KW | | | | | | | | | | | | |
| GFPUC | N | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| GFPUC | RLR ENERGY: | | | | | | | | | | | | |
| GFPUC | KWH | 25459359 | 18804375 | 20868883 | 20514583 | 28168468 | 29945932 | 30671194 | 31825959 | 30989863 | 26152218 | 21652791 | 23144515 |
| GFPUC | KWH ONPK | 6958109 | 4993420 | 5411760 | 6767053 | 9642411 | 9293172 | 10213544 | 10546039 | 10091171 | 8857307 | 5243249 | 6061654 |
| GFPUC | KWH OFFPK | 18501251 | 13810955 | 15457124 | 13747530 | 18526057 | 20652760 | 20457650 | 21279920 | 20898692 | | 16409541 | 17082862 |
| GFPUC | KWH ONPK% | 27.33% | 26.55% | 25.93% | 32.99% | 34.23% | | 33.30% | 33.14% | 32.56% | | 24.22% | 26.19% |
| GFPUC | KWH OFFPK% | 72.67% | 73.45% | 74.07% | 67.01% | 65.77% | | 66.70% | 66.86% | 67.44% | | 75.78% | 73.81% |
| GFPUC | DEMAND (KW): | 72.0770 | 73.4370 | 74.0770 | 07.0170 | 03.7770 | 00.5770 | 00.7070 | 00.0070 | 07.4470 | 00.1370 | 75.7070 | 75.0170 |
| GFPUC | NCP (KW). | 61856 | 46897 | 56487 | 48226 | 63171 | 63465 | 63544 | 67036 | 65297 | 62919 | 56515 | 56237 |
| GFPUC | NCP ONPK | 61856 | 46897 | 56487 | 48226 | 63171 | 63465 | 63544 | 67036 | 65297 | 62919 | 54708 | 56237 |
| GFPUC | NCP OFFPK | 55720 | 41710 | 50949 | 42004 | 59140 | | 58509 | 60520 | 62415 | 56384 | 56515 | 52818 |
| GFPUC | GCP DATE | | Fri, Feb 1 | Wed, Mar 6 | Tue, Apr 30 | | | Tue, Jul 2 | Wed, Aug 14 | | Thu, Oct 3 | Wed, Nov 13 | Thu, Dec 19 |
| GFPUC | GCP TIME | 7:00 | 8:00 | 7:00 | 16:00 | 16:00 | 16:00 | 15:00 | 16:00 | 14:00 | 16:00 | 6:00 | 7:00 |
| GFPUC | GCP TIME | 61856 | | 7:00 56487 | 48226 | 63171 | | 63544 | 67036 | 65297 | 62919 | 56515 | 7:00 56237 |
| | | | | | | | | | | | | | |
| GFPUC | GCP ONPK | 61856 | | 56487 | 48226 | 63171 | 63465 | 63544 | 67036 | 65297 | 62919 | 54708 | 56237 |
| GFPUC | GCP OFFPK | 55720 | 41710 | 50949 | 42004 | 59140 | 58415 | 58509 | 60520 | 62415 | 56384 | 56515 | 52818 |
| GFPUC | CP | 61856 | 46591 | 50949 | 48226 | 60151 | 62892 | 60381 | 65738 | 64395 | | 56515 | 52818 |
| GFPUC | PERIOD START | 1/1/2019 | 2/1/2019 | 3/1/2019 | 4/1/2019 | 5/1/2019 | 6/1/2019 | 7/1/2019 | 8/1/2019 | 9/1/2019 | 10/1/2019 | 11/1/2019 | 12/1/2019 |
| GFPUC | NCP LF | 55.32% | | 49.72% | 59.08% | 59.93% | | 64.88% | 63.81% | 65.92% | 55.87% | 53.21% | 55.32% |
| GFPUC | NCP LF ONPK | 63.91% | | 57.03% | 70.87% | 77.09% | | 81.18% | 79.45% | 85.86% | | 59.90% | 64.16% |
| GFPUC | NCP LF OFFPK | 58.46% | 64.67% | 52.76% | 62.70% | 57.37% | | 64.04% | 64.40% | 62.01% | 57.12% | 51.85% | 56.15% |
| GFPUC | GCP CF | 100.00% | 100.00% | 100.00% | 100.00% | 100.00% | | 100.00% | 100.00% | 100.00% | 100.00% | 100.00% | 100.00% |
| GFPUC | CP CF | 100.00% | 99.35% | 90.20% | 100.00% | 95.22% | | 95.02% | 98.06% | 98.62% | | 100.00% | 93.92% |
| GFPUC | GCP LF | 55.32% | 59.67% | 49.72% | 59.08% | 59.93% | 65.53% | 64.88% | 63.81% | 65.92% | 55.87% | 53.21% | 55.32% |
| GFPUC | GCP LF ONPK | 63.91% | 66.55% | 57.03% | 70.87% | 77.09% | 81.35% | 81.18% | 79.45% | 85.86% | 68.01% | 59.90% | 64.16% |
| GFPUC | GCP LF OFFPK | 58.46% | 64.67% | 52.76% | 62.70% | 57.37% | 65.47% | 64.04% | 64.40% | 62.01% | 57.12% | 51.85% | 56.15% |
| GFPUC | CP LF | 55.32% | 60.06% | 55.13% | 59.08% | 62.94% | 66.13% | 68.27% | 65.07% | 66.84% | 56.04% | 53.21% | 58.90% |
| GFPUC | REL PREC: | | | | | | | | | | | | |
| GFPUC | NCP RP | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| GFPUC | NCP RP ONPK | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| GFPUC | NCP RP OFFPK | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| GFPUC | GCP RP | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| GFPUC | GCP RP ONPK | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| GFPUC | GCP RP OFFPK | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| GFPUC | CP RP | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| GFPUC | SAMPLE SIZE: | | | | | | | | | | | | |
| GFPUC | GCPSZ | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| GFPUC | GCPSZ ONPK | 1 | 1 | 1 | 1 | 1 | | 1 | 1 | 1 | 1 | 1 | 1 |
| GFPUC | GCPSZ OFFPK | 1 | 1 | 1 | 1 | 1 | | 1 | 1 | 1 | 1 | 1 | 1 |
| GFPUC | CPSZ | 1 | 1 | 1 | 1 | | | 1 | 1 | 1 | 1 | 1 | 1 |
| | | - | _ | - | - | - | - | _ | - | - | - | _ | - |

MFR E-11 Attachment 2 TEST GULFSA.xlsx

| GULF-GS-AGG | GS(T)-1 General Se | ervice Non Deman | d including TOU (| (0-24 kW) (Aggre | gated) | | | | | | | | |
|----------------------------|----------------------|------------------|-------------------|------------------|-------------|-------------|-------------|-------------|------------|-------------|------------|---------------|---------------|
| GULF-GS-AGG | MONTH | Jan-19 | Feb-19 | Mar-19 | Apr-19 | May-19 | Jun-19 | Jul-19 | Aug-19 | Sep-19 | Oct-19 | Nov-19 | Dec-19 |
| GULF-GS-AGG | CUSTOMERS | 32757 | 32599 | 32302 | • | , | 32832 | 32848 | J | 32988 | 33142 | 33280 | |
| GULF-GS-AGG | SALES | 23133830 | 23954595 | 20228906 | 20883203 | | 32581214 | 35501262 | | 35266914 | 32684950 | 21893849 | |
| GULF-GS-AGG | KW | | | | | | | | | | | | |
| GULF-GS-AGG | N | 32757 | 32598 | 32302 | 32686 | 32768 | 32832 | 32847 | 32968 | 32988 | 33142 | 33281 | 33339 |
| GULF-GS-AGG | RLR ENERGY: | 32.3. | 32330 | 52552 | 32000 | 52,00 | 52552 | 02017 | 32300 | 32300 | 001.2 | 55252 | 55555 |
| GULF-GS-AGG | KWH | 23133830 | 23954595 | 20228906 | 20883203 | 24882065 | 32581214 | 35501262 | 34783659 | 35266914 | 32684950 | 21893849 | 22845868 |
| GULF-GS-AGG | KWH ONPK | 5844580 | 5738459 | 4739277 | 7788249 | | 11077546 | 12778442 | | 9543293 | 9548582 | 5332615 | |
| GULF-GS-AGG | KWH OFFPK | 17289250 | 18216136 | 15489629 | 13094954 | 15484108 | 21503668 | 22722820 | | 25723621 | 23136368 | 16561234 | 17187337 |
| GULF-GS-AGG | KWH ONPK% | 25.26% | 23.96% | 23.43% | | | | | | 27.06% | 29.21% | 24.36% | 24.77% |
| GULF-GS-AGG | KWH OFFPK% | 74.74% | 76.04% | 76.57% | | | 66% | | | 72.94% | | | |
| GULF-GS-AGG | DEMAND (KW): | 74.7470 | 70.0470 | 70.5770 | 02.7170 | 02.23/0 | 0070 | 04.01/0 | 70.00% | 72.5470 | 70.7970 | 73.04/0 | 73.23/0 |
| GULF-GS-AGG | NCP | 129663 | 158120 | 129251 | 117657 | 112459 | 142987 | 133886 | 135609 | 139780 | 153989 | 138675 | 126099 |
| GULF-GS-AGG | NCP ONPK | 113019 | 123671 | 108162 | | 101975 | 129579 | 121291 | 121593 | 120985 | 136343 | 107154 | 102607 |
| GULF-GS-AGG | NCP OFFPK | 115019 | 148587 | 122255 | | | 130261 | 125691 | | 137807 | 149313 | 132015 | 122274 |
| GULF-GS-AGG | GCP DATE | Wed, Jan 30 | Fri, Feb 1 | Wed, Mar 6 | Tue, Apr 30 | Tue, May 28 | Tue, Jun 25 | Thu, Jul 18 | Thu, Aug 1 | Wed, Sep 18 | Tue, Oct 1 | Wed, Nov 13 | Thu, Dec 19 |
| GULF-GS-AGG GULF-GS-AGG | GCP DATE GCP TIME | 10:00 | 10:00 | 10:00 | 17:00 | 15:00 | 17:00 | 16:00 | 16:00 | 12:00 | 11:00 | 5:00 | 5:00 |
| | GCP TIME | 10:00 59696 | 64220 | | | | | | | 91372 | | 5:00 67567 | 5:00 57830 |
| GULF-GS-AGG | | | | | | | | | | | | | |
| GULF-GS-AGG | GCP ONPK | 59696 | 64220 | 56804 | | | 81102 | 80590 | | 88712 | | | |
| GULF-GS-AGG | GCP OFFPK | 59419 | 62789 | 51514 | | | 73267 | 72651 | | 91372 | | 67567 | 57830 |
| GULF-GS-AGG | CP | 55888 | 52093 | 45671 | 61813 | | 78447 | 69747 | | 62436 | | | |
| GULF-GS-AGG | PERIOD START | 1/1/2019 | 2/1/2019 | 3/1/2019 | 4/1/2019 | | 6/1/2019 | 7/1/2019 | | 9/1/2019 | 10/1/2019 | 11/1/2019 | 12/1/2019 |
| GULF-GS-AGG | NCP LF | 23.98% | 22.54% | 21.04% | | | 31.65% | 35.64% | | 35.04% | 28.53% | | |
| GULF-GS-AGG | NCP LF ONPK | 27.51% | | 25.14% | | | 34.92% | 39.34% | | 40.49% | | | |
| GULF-GS-AGG | NCP LF OFFPK | 27.03% | 23.99% | 22.24% | | | 34.74% | 37.96% | | 35.54% | | 23.03% | |
| GULF-GS-AGG | GCP CF | 46.04% | 40.61% | 43.95% | | | 56.72% | 60.19% | | 65.37% | 60.61% | | |
| GULF-GS-AGG | CP CF | 43.10% | 32.95% | 35.34% | | | 54.86% | 52.09% | | 44.67% | 45.31% | 44.80% | |
| GULF-GS-AGG | GCP LF | 52.09% | 55.51% | 47.87% | | | 55.80% | 59.21% | | 53.61% | | 45.00% | 53.10% |
| GULF-GS-AGG | GCP LF ONPK | 55.63% | 55.85% | 49.66% | | | 75.88% | 80.08% | | 59.76% | | 64.11% | |
| GULF-GS-AGG | GCP LF OFFPK | 51.23% | 56.66% | 52.20% | 50.04% | 51.69% | 54.35% | 57.28% | 55.86% | 52.13% | 46.16% | 43.77% | |
| GULF-GS-AGG | CP LF | 55.64% | 68.43% | 59.53% | 46.92% | 54.37% | 57.68% | 68.41% | 68.83% | 78.45% | 62.96% | 48.94% | 55.58% |
| GULF-GS-AGG | REL PREC: | | | | | | | | | | | | |
| GULF-GS-AGG | NCP RP | 11.72% | 7.61% | 9.92% | 14.11% | 17.95% | 14.11% | 11.88% | 10.46% | 11.14% | 9.17% | 12.19% | |
| GULF-GS-AGG | NCP RP ONPK | 13.51% | 7.77% | 9.82% | 14.60% | 15.83% | 13.26% | 8.20% | 8.93% | 8.34% | 8.38% | 9.47% | 10.29% |
| GULF-GS-AGG | NCP RP OFFPK | 7.10% | 7.94% | 10.16% | 13.46% | 17.98% | 12.37% | 12.42% | 9.38% | 11.27% | 9.36% | 12.73% | 9.61% |
| GULF-GS-AGG | GCP RP | 11.63% | 11.08% | 17.17% | 15.09% | 20.18% | 8.56% | 6.51% | 10.36% | 10.12% | 7.57% | 25.81% | 13.63% |
| GULF-GS-AGG | GCP RP ONPK | 11.63% | 11.08% | 17.17% | 15.09% | 20.18% | 8.56% | 6.51% | 10.36% | 8.89% | 8.13% | 11.25% | 12.26% |
| GULF-GS-AGG | GCP RP OFFPK | 12.26% | 8.48% | 16.88% | 10.46% | 15.92% | 11.86% | 9.59% | 7.31% | 10.12% | 7.57% | 25.81% | 13.63% |
| GULF-GS-AGG | CP RP | 15.63% | 9.68% | 17.42% | 10.99% | 10.83% | 8.78% | 9.75% | 7.81% | 8.99% | 8.60% | 18.66% | 12.60% |
| GULF-GS-AGG | SAMPLE SIZE: | | | | | | | | | | | | |
| GULF-GS-AGG | GCPSZ | 167 | 190 | 190 | 191 | 193 | 188 | 178 | 199 | 198 | 196 | 191 | 195 |
| GULF-GS-AGG | GCPSZ ONPK | 167 | 190 | 190 | 191 | 193 | 188 | 178 | 199 | 198 | 196 | 191 | 195 |
| GULF-GS-AGG | GCPSZ OFFPK | 180 | 190 | 190 | 191 | 195 | 182 | 181 | 199 | 198 | 196 | 191 | |
| GULF-GS-AGG | CPSZ | 180 | 190 | 188 | | | | 174 | | 198 | | | |
| | | | | | | | | | | | | | |

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| GULF-GSD-AGG | GSD(T)-1 General | Service Demand i | ncluding GSTOU (| Aggregated) | | | | | | | | | |
|--------------|------------------|------------------|------------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|------------|------------|-------------|
| GULF-GSD-AGG | MONTH | Jan-19 | Feb-19 | Mar-19 | Apr-19 | May-19 | Jun-19 | Jul-19 | Aug-19 | Sep-19 | Oct-19 | Nov-19 | Dec-19 |
| GULF-GSD-AGG | CUSTOMERS | 15877 | | | 15661 | 15637 | 15680 | 15713 | 0 | 15805 | 15800 | 15783 | |
| GULF-GSD-AGG | SALES | 177701848 | | | 171277430 | 198386670 | 243257770 | | | 260752796 | 245168912 | 177061902 | |
| GULF-GSD-AGG | KW | 177701040 | 1,3130012 | 107400550 | 171277430 | 130300070 | 243237770 | 237133013 | 254137322 | 200732730 | 2-3100312 | 177001302 | 175045752 |
| GULF-GSD-AGG | N | 15877 | 15737 | 15687 | 15661 | 15637 | 15680 | 15713 | 15788 | 15805 | 15800 | 15783 | 15759 |
| GULF-GSD-AGG | RLR ENERGY: | 13077 | 13737 | 15007 | 15001 | 13037 | 15000 | 13713 | 13700 | 15005 | 15000 | 13703 | 13733 |
| GULF-GSD-AGG | KWH | 177701848 | 173136612 | 167406938 | 171277430 | 198386670 | 243257770 | 257195615 | 254137922 | 260752796 | 245168912 | 177061902 | 175849732 |
| GULF-GSD-AGG | KWH ONPK | 45126887 | | | 58573255 | 67176369 | 75996489 | 84914307 | | 70089596 | 70985854 | 42761909 | |
| GULF-GSD-AGG | KWH OFFPK | 132574961 | | 127238991 | 112704175 | 131210301 | 167261281 | 172281308 | | 190663200 | 174183058 | 134299993 | 133962180 |
| GULF-GSD-AGG | KWH ONPK% | 25.39% | | | 34.20% | 33.86% | | 33.02% | | 26.88% | 28.95% | 24.15% | |
| GULF-GSD-AGG | KWH OFFPK% | 74.61% | | | 65.80% | 66.14% | | 66.98% | | 73.12% | 71.05% | 75.85% | |
| GULF-GSD-AGG | DEMAND (KW): | 74.0170 | 74.5070 | 70.0170 | 03.0070 | 00.1470 | 00.7070 | 00.5070 | 70.0770 | 73.1270 | 71.0370 | 75.0570 | 70.1070 |
| GULF-GSD-AGG | NCP (KTT) | 581412 | 610988 | 580438 | 547341 | 560403 | 669654 | 662924 | 682093 | 733670 | 754393 | 636239 | 596158 |
| GULF-GSD-AGG | NCP ONPK | 539158 | | | 516499 | 539067 | 643341 | 641504 | | 670971 | 682182 | 552554 | 526212 |
| GULF-GSD-AGG | NCP OFFPK | 552246 | | | 519838 | 539123 | 647431 | 643082 | | 719755 | | 626993 | |
| GULF-GSD-AGG | GCP DATE | Wed, Jan 30 | Thu, Feb 21 | | Tue, Apr 30 | Wed, May 29 | Wed, Jun 26 | Tue, Jul 16 | Tue, Aug 13 | Wed, Sep 18 | Fri, Oct 4 | Thu, Nov 7 | Tue, Dec 10 |
| GULF-GSD-AGG | GCP TIME | 10:00 | 15:00 | 15:00 | 15:00 | 15:00 | 17:00 | 15:00 | 10:00 | 11:00 | 11:00 | 10:00 | 9:00 |
| GULF-GSD-AGG | GCP | 343738 | | | 378437 | 419154 | 487431 | 488819 | | 537600 | 552564 | 389253 | |
| GULF-GSD-AGG | GCP ONPK | 343738 | | | 378437 | 419154 | 487431 | 488819 | | 532905 | 529352 | 389253 | 353386 |
| GULF-GSD-AGG | GCP OFFPK | 338566 | | | 356554 | 398858 | 473941 | 463764 | | 537600 | 552564 | 385621 | 340789 |
| GULF-GSD-AGG | CP | 266410 | | | 371607 | 399155 | 479942 | 457071 | | 447314 | 461016 | 363605 | 328387 |
| GULF-GSD-AGG | PERIOD START | 1/1/2019 | | | 4/1/2019 | 5/1/2019 | 6/1/2019 | 7/1/2019 | | 9/1/2019 | 10/1/2019 | 11/1/2019 | 12/1/2019 |
| GULF-GSD-AGG | NCP LF | 41.08% | | | 43.46% | 47.58% | 50.45% | | | 49.36% | 43.68% | 38.65% | |
| GULF-GSD-AGG | NCP LF ONPK | 44.30% | | | 46.06% | 49.46% | | 53.89% | | 53.98% | 48.31% | 44.51% | |
| GULF-GSD-AGG | NCP LF OFFPK | 43.25% | | | 45.76% | 49.46% | 52.18% | 53.76% | | 50.32% | 44.83% | 39.22% | |
| GULF-GSD-AGG | GCP CF | 59.12% | | | 69.14% | 74.80% | | 73.74% | | 73.28% | 73.25% | 61.18% | |
| GULF-GSD-AGG | CP CF | 45.82% | | | 67.89% | 71.23% | | 68.95% | | 60.97% | 61.11% | 57.15% | |
| GULF-GSD-AGG | GCP LF | 69.49% | | | 62.86% | 63.62% | 69.31% | 70.72% | | 67.37% | 59.64% | 63.18% | |
| GULF-GSD-AGG | GCP LF ONPK | 74.59% | | | 78.17% | 80.94% | | 87.73% | | 73.07% | 64.78% | 68.66% | |
| GULF-GSD-AGG | GCP LF OFFPK | 68.94% | | | 60.55% | 60.25% | | 68.04% | | 65.68% | 58.70% | 62.19% | |
| GULF-GSD-AGG | CP LF | 89.65% | | | 64.02% | 66.80% | | | | 80.96% | | 67.63% | |
| GULF-GSD-AGG | REL PREC: | | | | | | | | | | | | |
| GULF-GSD-AGG | NCP RP | 6.50% | 5.41% | 6.70% | 5.54% | 5.58% | 5.14% | 4.52% | 4.78% | 5.27% | 4.14% | 5.69% | 5.99% |
| GULF-GSD-AGG | NCP RP ONPK | 6.49% | | | 5.37% | 5.56% | 5.07% | 4.50% | | 4.91% | | 4.94% | |
| GULF-GSD-AGG | NCP RP OFFPK | 5.94% | | | 5.43% | 5.30% | 5.15% | 4.45% | | 5.18% | | 5.67% | |
| GULF-GSD-AGG | GCP RP | 8.42% | | | 5.94% | 5.52% | | 4.60% | | 4.92% | | 5.42% | |
| GULF-GSD-AGG | GCP RP ONPK | 8.64% | | | 5.94% | 5.52% | | 4.70% | | 4.75% | | 5.34% | |
| GULF-GSD-AGG | GCP RP OFFPK | 7.82% | | | 5.92% | 5.70% | 4.71% | 4.50% | | 4.56% | | 5.54% | |
| GULF-GSD-AGG | CP RP | 7.30% | | | 5.72% | 5.37% | 4.48% | 3.77% | | 4.13% | | 7.01% | |
| GULF-GSD-AGG | SAMPLE SIZE: | 7.5070 | 0.1770 | 710070 | 31,2,0 | 3.3770 | | 3.77,0 | 0.0070 | 2070 | 3.3370 | 7.0270 | 0.2370 |
| GULF-GSD-AGG | GCPSZ | 301 | 327 | 315 | 336 | 314 | 347 | 341 | 362 | 360 | 362 | 338 | 370 |
| GULF-GSD-AGG | GCPSZ ONPK | 302 | | | 336 | 314 | 347 | 341 | | | | 338 | |
| GULF-GSD-AGG | GCPSZ OFFPK | 301 | | 315 | 336 | 315 | 347 | 340 | | | | 338 | |
| GULF-GSD-AGG | CPSZ | 300 | | | 336 | 311 | | | | 360 | | 338 | |
| 3321 33D A33 | Ci JL | 300 | 323 | 313 | 330 | 311 | 340 | 333 | 302 | 300 | 302 | 330 | 370 |

Note: The GULF-GSD-AGG rate class includes the GSD, GSDT, and GSTOU rate schedules. CUSTOMERS and SALES lines reflect the total of the aggregated rate schedules.

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| GULF-LP19-AGG | Large Power with | TOU included (Agg | gregated) | | | | | | | | | | |
|---------------|------------------|-------------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|------------|------------|------------|-------------|
| GULF-LP19-AGG | MONTH | Jan-19 | Feb-19 | Mar-19 | Apr-19 | May-19 | Jun-19 | Jul-19 | Aug-19 | Sep-19 | Oct-19 | Nov-19 | Dec-19 |
| GULF-LP19-AGG | CUSTOMERS | 203 | 202 | | 201 | 201 | 200 | 200 | 200 | 200 | | 198 | 198 |
| GULF-LP19-AGG | SALES | 62781347 | 60780809 | 60179067 | 61545010 | 66155961 | 75656299 | 80186468 | 78089724 | 83096406 | | 59234689 | 61552894 |
| GULF-LP19-AGG | KW | | | | | | | | | | | | |
| GULF-LP19-AGG | N | 203 | 202 | 201 | 201 | 201 | 200 | 200 | 200 | 200 | 199 | 198 | 198 |
| GULF-LP19-AGG | RLR ENERGY: | | | | | | | | | | | | |
| GULF-LP19-AGG | KWH | 62781347 | 60780809 | 60179067 | 61545010 | 66155961 | 75656299 | 80186468 | 78089724 | 83096406 | 77359064 | 59234689 | 61552894 |
| GULF-LP19-AGG | KWH ONPK | 15464293 | 15069030 | 14016063 | 18888250 | 19801204 | 21123880 | 23723307 | 22168892 | 22576563 | 23014558 | 13635819 | 14308695 |
| GULF-LP19-AGG | KWH OFFPK | 47317054 | 45711779 | 46163004 | 42656760 | 46354757 | 54532419 | 56463161 | 55920832 | 60519843 | 54344506 | 45598870 | 47244199 |
| GULF-LP19-AGG | KWH ONPK% | 24.63% | 24.79% | | 30.69% | 29.93% | 27.92% | 29.59% | 28.39% | 27.17% | 29.75% | 23.02% | 23.25% |
| GULF-LP19-AGG | KWH OFFPK% | 75.37% | 75.21% | | 69.31% | 70.07% | 72.08% | 70.41% | 71.61% | 72.83% | | 76.98% | 76.75% |
| GULF-LP19-AGG | DEMAND (KW): | | | | | | | | | | | | |
| GULF-LP19-AGG | NCP | 119276 | 115212 | 124071 | 126847 | 140966 | 144387 | 144324 | 149675 | 146756 | 140119 | 122147 | 119097 |
| GULF-LP19-AGG | NCP ONPK | 114552 | 108701 | 116382 | 124978 | 139381 | 142977 | 142869 | 145238 | 141535 | 135395 | 117262 | 114766 |
| GULF-LP19-AGG | NCP OFFPK | 117636 | 114620 | 123005 | 123496 | 137522 | 140824 | 140653 | 146926 | 144640 | 137830 | 121106 | 117717 |
| GULF-LP19-AGG | GCP DATE | Wed, Jan 23 | Thu, Feb 21 | Mon, Mar 11 | Tue, Apr 30 | Fri, May 31 | Tue, Jun 25 | Wed, Jul 17 | Wed, Aug 14 | Mon, Sep 9 | Thu, Oct 3 | Thu, Nov 7 | Tue, Dec 10 |
| GULF-LP19-AGG | GCP TIME | 14:00 | 14:00 | 14:00 | 15:00 | 15:00 | 15:00 | 16:00 | 12:00 | 11:00 | 13:00 | 11:00 | 10:00 |
| GULF-LP19-AGG | GCP | 102386 | 112679 | 103314 | 111586 | 112730 | 130591 | 130565 | 131512 | 140647 | 135370 | 107850 | 106599 |
| GULF-LP19-AGG | GCP ONPK | 97147 | 108008 | 96980 | 111586 | 112730 | 130591 | 130565 | 131295 | 140011 | 135370 | 105766 | 106599 |
| GULF-LP19-AGG | GCP OFFPK | 102386 | 112679 | 103314 | 107958 | 110459 | 128205 | 127691 | 131512 | 140647 | 134483 | 107850 | 106578 |
| GULF-LP19-AGG | CP | 84947 | 85973 | 79314 | 111344 | 112471 | 130591 | 122844 | 127236 | 135720 | 131887 | 81614 | 86546 |
| GULF-LP19-AGG | PERIOD START | 1/1/2019 | 2/1/2019 | 3/1/2019 | 4/1/2019 | 5/1/2019 | 6/1/2019 | 7/1/2019 | 8/1/2019 | 9/1/2019 | 10/1/2019 | 11/1/2019 | 12/1/2019 |
| GULF-LP19-AGG | NCP LF | 70.75% | 78.51% | 65.19% | 67.39% | 63.08% | 72.78% | 74.68% | 70.12% | 78.64% | 74.21% | 67.35% | 69.47% |
| GULF-LP19-AGG | NCP LF ONPK | 73.66% | 83.21% | 69.50% | 68.40% | 63.80% | 73.49% | 75.44% | 72.27% | 81.54% | 76.80% | 70.16% | 72.09% |
| GULF-LP19-AGG | NCP LF OFFPK | 71.73% | 78.91% | 65.76% | 69.22% | 64.66% | 74.62% | 76.63% | 71.44% | 79.79% | 75.44% | 67.93% | 70.28% |
| GULF-LP19-AGG | GCP CF | 85.84% | 97.80% | 83.27% | 87.97% | 79.97% | 90.45% | 90.47% | 87.87% | 95.84% | 96.61% | 88.30% | 89.51% |
| GULF-LP19-AGG | CP CF | 71.22% | 74.62% | 63.93% | 87.78% | 79.79% | 90.45% | 85.12% | 85.01% | 92.48% | 94.12% | 66.82% | 72.67% |
| GULF-LP19-AGG | GCP LF | 82.42% | 80.27% | 78.29% | 76.60% | 78.88% | 80.46% | 82.55% | 79.81% | 82.06% | 76.81% | 76.28% | 77.61% |
| GULF-LP19-AGG | GCP LF ONPK | 90.45% | 87.20% | 86.03% | 85.49% | 88.71% | 89.86% | 91.77% | 85.28% | 89.58% | 82.13% | 80.58% | 79.90% |
| GULF-LP19-AGG | GCP LF OFFPK | 81.36% | 79.23% | 77.57% | 75.69% | 76.86% | 78.77% | 80.99% | 77.88% | 79.68% | 75.25% | 75.50% | 76.96% |
| GULF-LP19-AGG | CP LF | 99.34% | 105.20% | 101.98% | 76.77% | 79.06% | 80.46% | 87.74% | 82.49% | 85.04% | 78.84% | 100.80% | 95.59% |
| GULF-LP19-AGG | REL PREC: | | | | | | | | | | | | |
| GULF-LP19-AGG | NCP RP | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| GULF-LP19-AGG | NCP RP ONPK | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| GULF-LP19-AGG | NCP RP OFFPK | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| GULF-LP19-AGG | GCP RP | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| GULF-LP19-AGG | GCP RP ONPK | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| GULF-LP19-AGG | GCP RP OFFPK | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| GULF-LP19-AGG | CP RP | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| GULF-LP19-AGG | SAMPLE SIZE: | | | | | | | | | | | | |
| GULF-LP19-AGG | GCPSZ | 189 | 188 | 189 | 193 | 192 | 193 | 192 | 194 | 197 | 198 | 197 | 197 |
| GULF-LP19-AGG | GCPSZ ONPK | 190 | 188 | | 193 | 192 | 193 | 192 | 194 | 197 | 198 | 197 | 197 |
| GULF-LP19-AGG | GCPSZ OFFPK | 189 | 188 | 189 | 193 | 193 | 192 | 192 | 194 | 197 | 198 | 197 | 197 |
| GULF-LP19-AGG | CPSZ | 190 | 188 | 189 | 193 | 193 | 193 | 192 | 194 | 197 | 198 | 197 | 197 |

NOTE: The GULF-LP19-AGG rate class includes LP and LPT rate schedules. CUSTOMERS and SALES lines reflect the total aggregated rate schedules.

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| GULF-OS19-AGG | Gulf Street and O | utdoor Lighting and | d Traffic Signals | | | | | | | | | | |
|---------------|-------------------|---------------------|-------------------|---------------------|------------|---------------------|------------|---------------------|------------|------------|------------|---------------------|---------------------|
| GULF-OS19-AGG | MONTH | Jan-19 | Feb-19 | Mar-19 | Apr-19 | May-19 | Jun-19 | Jul-19 | Aug-19 | Sep-19 | Oct-19 | Nov-19 | Dec-19 |
| GULF-OS19-AGG | CUSTOMERS | 10185 | 10348 | | 10371 | 10316 | 10317 | 10256 | Ü | 10219 | | 10207 | 10206 |
| GULF-OS19-AGG | SALES | 12610622 | 12389982 | 12103372 | 12367090 | 12272052 | 12208232 | 12129711 | | 12224814 | 12063157 | 12546516 | |
| GULF-OS19-AGG | KW | 12010022 | 12303302 | 12100072 | 1200,000 | 12272002 | 12200202 | 12123711 | 12,020,1 | 1111 101 1 | 12000137 | 123 .0310 | 121001 |
| GULF-OS19-AGG | N | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 |
| GULF-OS19-AGG | RLR ENERGY: | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 |
| GULF-OS19-AGG | KWH | 12610622 | 12389982 | 12103372 | 12367090 | 12272052 | 12208232 | 12129711 | 12702371 | 12224814 | 12063157 | 12519648 | 12165144 |
| GULF-OS19-AGG | KWH ONPK | 3090280 | 3035249 | | 2007030 | | 1582038 | 1649889 | | 1963824 | 2405408 | 2722783 | 2761264 |
| GULF-OS19-AGG | KWH OFFPK | 9520342 | 9354733 | 9381762 | 10360060 | | 10626194 | 10479822 | | 10260990 | | 9796865 | 9403880 |
| GULF-OS19-AGG | KWH ONPK% | 24.51% | 24.50% | | 16.23% | | 12.96% | 13.60% | | 16.06% | | 21.75% | |
| GULF-OS19-AGG | KWH OFFPK% | 75.49% | 75.50% | | 83.77% | | 87.04% | 86.40% | | 83.94% | | 78.25% | 77.30% |
| GULF-OS19-AGG | DEMAND (KW): | 73.4370 | 75.50% | 77.3170 | 83.77/0 | 65.2570 | 87.04/0 | 80.4070 | 85.5470 | 83.9470 | 80.0070 | 76.2370 | 77.3070 |
| GULF-OS19-AGG | NCP | 25934 | 29320 | 27337 | 30885 | 31439 | 33330 | 31652 | 31592 | 29186 | 26030 | 26868 | 24554 |
| GULF-OS19-AGG | NCP ONPK | 25934 | 29320 | 27337 | 30885 | 31439 | 32212 | 30931 | | 29186 | | 26868 | 24554 |
| GULF-OS19-AGG | NCP OFFPK | 25934 | 29320 | | 30885 | | 33330 | 31652 | | 29186 | | 26868 | |
| GULF-OS19-AGG | GCP DATE | 25934 Tue. Jan 1 | Fri. Feb 1 | 2/33/ Fri. Mar 1 | Mon. Apr 1 | 31439 Wed. May 1 | Sat. Jun 1 | 31032 Mon. Jul 1 | | Sun, Sep 1 | Tue, Oct 1 | 20000 Fri, Nov 1 | 24554 Sun, Dec 1 |
| | | , | , | , - | - / F | , | , | . , | Thu, Aug 1 | | , | , | • |
| GULF-OS19-AGG | GCP TIME | 1:00 | 1:00 | 1:00 | 1:00 | 1:00 | 1:00 | 1:00 | 1:00 | 1:00 | 1:00 | 1:00 | 1:00 |
| GULF-OS19-AGG | GCP | 26221 | 29589 | | 31225 | | 33635 | 32036 | | 29406 | | 27134 | 24680 |
| GULF-OS19-AGG | GCP ONPK | 26221 | 29589 | | 31225 | | 32495 | 31297 | | 29406 | | 27134 | 24680 |
| GULF-OS19-AGG | GCP OFFPK | 26221 | 29589 | 27498 | 31225 | | 33635 | 32036 | | 29406 | | 27134 | 24680 |
| GULF-OS19-AGG | CP | 19104 | 21225 | 26249 | 5136 | | 5218 | 4868 | | 5239 | | 26245 | 24680 |
| GULF-OS19-AGG | PERIOD START | 1/1/2019 | 2/1/2019 | 3/1/2019 | 4/1/2019 | | 6/1/2019 | 7/1/2019 | | 9/1/2019 | 10/1/2019 | 11/1/2019 | 12/1/2019 |
| GULF-OS19-AGG | NCP LF | 65.36% | 62.88% | | 55.61% | | 50.87% | 51.51% | | 58.17% | | 64.86% | 66.59% |
| GULF-OS19-AGG | NCP LF ONPK | 65.36% | 62.88% | | 55.61% | | 52.64% | 52.71% | | 58.17% | | 64.86% | 66.59% |
| GULF-OS19-AGG | NCP LF OFFPK | 65.36% | 62.88% | 59.51% | 55.61% | | 50.87% | 51.51% | | 58.17% | | 64.86% | 66.59% |
| GULF-OS19-AGG | GCP CF | 100.00% | 100.00% | | 100.00% | | 100.00% | 100.00% | | 100.00% | | 100.00% | 100.00% |
| GULF-OS19-AGG | CP CF | 72.86% | 71.73% | | 16.45% | | 15.51% | 15.19% | | 17.82% | | 96.72% | 100.00% |
| GULF-OS19-AGG | GCP LF | 64.64% | 62.31% | | 55.01% | | 50.41% | 50.89% | | 57.74% | | 64.08% | 66.25% |
| GULF-OS19-AGG | GCP LF ONPK | 66.96% | 64.11% | | 32.46% | | 27.05% | 26.62% | | 37.10% | | 62.72% | 66.60% |
| GULF-OS19-AGG | GCP LF OFFPK | 63.92% | 61.75% | | 63.56% | | 58.50% | 59.91% | | 64.62% | | 64.47% | 66.15% |
| GULF-OS19-AGG | CP LF | 88.72% | 86.87% | 61.98% | 334.45% | 328.35% | 324.94% | 334.93% | 354.96% | 324.06% | 300.20% | 66.26% | 66.25% |
| GULF-OS19-AGG | REL PREC: | | | | | | | | | | | | |
| GULF-OS19-AGG | NCP RP | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| GULF-OS19-AGG | NCP RP ONPK | 0.00% | 0.00% | | 0.00% | | 0.00% | 0.00% | | 0.00% | | 0.00% | 0.00% |
| GULF-OS19-AGG | NCP RP OFFPK | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| GULF-OS19-AGG | GCP RP | 0.00% | 0.00% | | 0.00% | | 0.00% | 0.00% | | 0.00% | | 0.00% | |
| GULF-OS19-AGG | GCP RP ONPK | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| GULF-OS19-AGG | GCP RP OFFPK | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| GULF-OS19-AGG | CP RP | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| GULF-OS19-AGG | SAMPLE SIZE: | | | | | | | | | | | | |
| GULF-OS19-AGG | GCPSZ | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | | 2 | 2 |
| GULF-OS19-AGG | GCPSZ ONPK | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 |
| GULF-OS19-AGG | GCPSZ OFFPK | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 |
| GULF-OS19-AGG | CPSZ | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 |
| | | | | | | | | | | | | | |

NOTE: The GULF-OS19-AGG rate class includes the OS I/II and OS III rate schedules. CUSTOMERS and SALES lines reflects the total aggregated rate schedules.

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| GULF-RS-RSVP-AGG | RS(T)-1 Residentia | al Service 1 with TC | U included (Aggr | egated) | | | | | | | | | |
|------------------|--------------------|----------------------|------------------|------------|-------------|-------------|-------------|------------|-------------|------------|------------|-------------|-------------|
| GULF-RS-RSVP-AGG | MONTH | Jan-19 | Feb-19 | Mar-19 | Apr-19 | May-19 | Jun-19 | Jul-19 | Aug-19 | Sep-19 | Oct-19 | Nov-19 | Dec-19 |
| GULF-RS-RSVP-AGG | CUSTOMERS | 403718 | 402681 | 402961 | 403607 | 404103 | 405346 | 406460 | 407038 | 407440 | | 408267 | 408646 |
| GULF-RS-RSVP-AGG | SALES | 416597133 | 406959095 | 324705791 | 325493635 | | 558003872 | 628289228 | 601263012 | 604464263 | 543919255 | 344084355 | 384277072 |
| GULF-RS-RSVP-AGG | KW | 410337133 | 400333033 | 324703731 | 323433033 | 33000-1307 | 330003072 | 020203220 | 001203012 | 004404203 | 5-3313233 | 344004333 | 304277072 |
| GULF-RS-RSVP-AGG | N | 403718 | 402681 | 402961 | 403607 | 404103 | 405346 | 406460 | 407038 | 407440 | 407650 | 408267 | 408646 |
| GULF-RS-RSVP-AGG | RLR ENERGY: | 403710 | 402001 | 402301 | 403007 | 404103 | 403340 | 400400 | 407030 | 407440 | 407030 | 400207 | 400040 |
| GULF-RS-RSVP-AGG | KWH | 416597133 | 406959095 | 324705791 | 325493635 | 390064507 | 558003872 | 628289228 | 601263012 | 604464263 | 543919255 | 344084355 | 384277072 |
| GULF-RS-RSVP-AGG | KWH ONPK | 114707148 | 108458945 | 85618452 | 104370777 | 133705528 | 174939368 | 207762856 | 187413025 | 181700734 | 177603451 | 71461515 | 84476816 |
| GULF-RS-RSVP-AGG | KWH OFFPK | 301889985 | 298500150 | 239087339 | 221122858 | | 383064504 | 420526372 | 413849987 | 422763529 | 366315804 | 272622840 | 299800256 |
| GULF-RS-RSVP-AGG | KWH ONPK% | 27.53% | 26.65% | | | | 31.35% | 33.07% | 31.17% | 30.06% | | 20.77% | 21.98% |
| GULF-RS-RSVP-AGG | KWH OFFPK% | 72.47% | 73.35% | | | | 68.65% | 66.93% | 68.83% | 69.94% | | 79.23% | 78.02% |
| GULF-RS-RSVP-AGG | DEMAND (KW): | , 2, | 75.5570 | 75.5575 | 07.15070 | 03.7270 | 00.0370 | 00.5570 | 00.0070 | 03.3 170 | 07.0070 | 7512070 | 70.0270 |
| GULF-RS-RSVP-AGG | NCP | 2375963 | 2915259 | 2258035 | 2145796 | 1884296 | 2391004 | 2500664 | 2490523 | 2556919 | 2892419 | 2395891 | 2503056 |
| GULF-RS-RSVP-AGG | NCP ONPK | 2105553 | 2537516 | | | | 2192737 | 2325240 | 2286271 | 2316961 | | 1798933 | 1980657 |
| GULF-RS-RSVP-AGG | NCP OFFPK | 2278130 | 2785966 | | | | 2271947 | 2386391 | 2394053 | 2477014 | | 2337821 | 2405616 |
| GULF-RS-RSVP-AGG | GCP DATE | | Thu, Feb 14 | Wed, Mar 6 | Tue, Apr 30 | Sun, May 26 | Sun, Jun 23 | Sun, Jul 7 | Fri, Aug 16 | Sun, Sep 8 | Sat, Oct 5 | Wed, Nov 13 | Thu, Dec 19 |
| GULF-RS-RSVP-AGG | GCP TIME | 8:00 | 8:00 | 8:00 | 19:00 | 19:00 | 19:00 | 18:00 | 15:00 | 15:00 | 12:00 | 3:00 | 3:00 |
| GULF-RS-RSVP-AGG | GCP | 1063326 | 1155987 | 1033687 | 823124 | | 1184808 | 1364854 | 1226541 | 1313932 | | 1071631 | 1016049 |
| GULF-RS-RSVP-AGG | GCP ONPK | 1063326 | 1155987 | 1033687 | 823124 | 916484 | 1174376 | 1250443 | 1226541 | 1277979 | 1348567 | 792141 | 850265 |
| GULF-RS-RSVP-AGG | GCP OFFPK | 996890 | 1044895 | 783179 | 772157 | 943759 | 1184808 | 1364854 | 1210920 | 1313932 | 1357938 | 1071631 | 1016049 |
| GULF-RS-RSVP-AGG | СР | 950714 | 1020861 | 774168 | 725250 | 838111 | 1089186 | 1181669 | 1070990 | 1263674 | 1319678 | 777189 | 801995 |
| GULF-RS-RSVP-AGG | PERIOD START | 1/1/2019 | 2/1/2019 | 3/1/2019 | 4/1/2019 | 5/1/2019 | 6/1/2019 | 7/1/2019 | 8/1/2019 | 9/1/2019 | 10/1/2019 | 11/1/2019 | 12/1/2019 |
| GULF-RS-RSVP-AGG | NCP LF | 23.57% | 20.77% | 19.33% | 21.07% | 27.82% | 32.41% | 33.77% | 32.45% | 32.83% | 25.28% | 19.95% | 20.63% |
| GULF-RS-RSVP-AGG | NCP LF ONPK | 26.59% | 23.87% | 21.69% | 24.01% | 30.82% | 35.34% | 36.32% | 35.35% | 36.23% | 27.62% | 26.57% | 26.08% |
| GULF-RS-RSVP-AGG | NCP LF OFFPK | 24.58% | 21.74% | 20.76% | 22.31% | 29.03% | 34.11% | 35.39% | 33.76% | 33.89% | 26.77% | 20.44% | 21.47% |
| GULF-RS-RSVP-AGG | GCP CF | 44.75% | 39.65% | 45.78% | 38.36% | 50.09% | 49.55% | 54.58% | 49.25% | 51.39% | 46.95% | 44.73% | 40.59% |
| GULF-RS-RSVP-AGG | CP CF | 40.01% | 35.02% | 34.29% | 33.80% | 44.48% | 45.55% | 47.25% | 43.00% | 49.42% | 45.63% | 32.44% | 32.04% |
| GULF-RS-RSVP-AGG | GCP LF | 52.66% | 52.39% | 42.22% | 54.92% | 55.55% | 65.41% | 61.87% | 65.89% | 63.89% | 53.84% | 44.60% | 50.83% |
| GULF-RS-RSVP-AGG | GCP LF ONPK | 61.29% | 58.64% | 49.30% | 64.04% | 73.68% | 82.76% | 83.91% | 77.17% | 78.99% | 63.62% | 56.38% | 59.14% |
| GULF-RS-RSVP-AGG | GCP LF OFFPK | 53.32% | 55.80% | 53.00% | 54.86% | 49.75% | 59.87% | 56.43% | 62.59% | 59.58% | 50.23% | 45.43% | 51.23% |
| GULF-RS-RSVP-AGG | CP LF | 58.90% | 59.32% | 56.37% | 62.33% | 62.55% | 71.15% | 71.46% | 75.46% | 66.44% | 55.40% | 61.49% | 64.40% |
| GULF-RS-RSVP-AGG | REL PREC: | | | | | | | | | | | | |
| GULF-RS-RSVP-AGG | NCP RP | 7.14% | 6.05% | 8.24% | 9.31% | 9.32% | 6.57% | 6.17% | 5.98% | 5.57% | 5.78% | 7.20% | 7.07% |
| GULF-RS-RSVP-AGG | NCP RP ONPK | 7.28% | 6.02% | 8.48% | 9.05% | | 5.99% | 5.87% | 5.79% | 5.33% | | 6.63% | 7.27% |
| GULF-RS-RSVP-AGG | NCP RP OFFPK | 7.22% | 5.88% | 7.79% | 9.05% | 9.28% | 6.45% | 6.03% | 6.00% | 5.45% | | 7.12% | 6.87% |
| GULF-RS-RSVP-AGG | GCP RP | 10.67% | 9.35% | 11.74% | 8.49% | 7.04% | 5.64% | 5.43% | 4.34% | 4.29% | 4.74% | 10.03% | 9.10% |
| GULF-RS-RSVP-AGG | GCP RP ONPK | 10.67% | 9.35% | | | | 5.28% | 6.06% | 4.37% | 4.54% | | 10.66% | 8.70% |
| GULF-RS-RSVP-AGG | GCP RP OFFPK | 9.85% | 8.39% | | | | 5.64% | 5.43% | 5.25% | 4.29% | | 10.03% | 9.10% |
| GULF-RS-RSVP-AGG | CP RP | 8.94% | 8.79% | 10.44% | 8.09% | 7.86% | 5.55% | 5.72% | 4.16% | 4.29% | 4.89% | 9.77% | 9.28% |
| GULF-RS-RSVP-AGG | SAMPLE SIZE: | | | | | | | | | | | | |
| GULF-RS-RSVP-AGG | GCPSZ | 313 | 332 | | | | 315 | 299 | 355 | | | 367 | 369 |
| GULF-RS-RSVP-AGG | GCPSZ ONPK | 313 | 332 | | | | 315 | 308 | 355 | | | 367 | 369 |
| GULF-RS-RSVP-AGG | GCPSZ OFFPK | 317 | 330 | 346 | | | 315 | 299 | 355 | 369 | | 367 | 369 |
| GULF-RS-RSVP-AGG | CPSZ | 313 | 331 | 346 | 353 | 337 | 314 | 301 | 355 | 369 | 368 | 367 | 369 |

NOTE: The GULF-RS-RSVP-AGG rate class includes the RS and RSVP rate schedules. CUSTOMERS and SALES lines reflect the aggregated rate schedules.

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| RTP/CSA/PX(T) | Major Accounts: I | RTP/CSA/PX/PXT | | | | | | | | | | | |
|---------------|-------------------|------------------|-------------|------------------|-------------|-------------|-------------|------------|------------|-------------|------------|------------------|-------------|
| RTP/CSA/PX(T) | MONTH | Jan-19 | Feb-19 | Mar-19 | Apr-19 | May-19 | Jun-19 | Jul-19 | Aug-19 | Sep-19 | Oct-19 | Nov-19 | Dec-19 |
| RTP/CSA/PX(T) | CUSTOMERS | 128 | 128 | 128 | 128 | 130 | 131 | 131 | - | 132 | | 132 | 132 |
| RTP/CSA/PX(T) | SALES | 132807636 | 136212514 | 127384399 | 130950540 | 138139400 | 154558788 | 165153901 | 169210909 | 174854397 | 164683172 | 154888022 | 124670906 |
| RTP/CSA/PX(T) | KW | | | | | | | | | | | | |
| RTP/CSA/PX(T) | N | 127 | 127 | 127 | 128 | 129 | 130 | 130 | 130 | 131 | 131 | 131 | 130 |
| RTP/CSA/PX(T) | RLR ENERGY: | | | | 120 | 123 | 200 | 150 | 100 | 101 | 101 | 101 | 200 |
| RTP/CSA/PX(T) | KWH | 142609954 | 130119635 | 132030500 | 130850587 | 154160933 | 165714555 | 168172963 | 170925846 | 164294890 | 154264884 | 124353770 | 118606902 |
| RTP/CSA/PX(T) | KWH ONPK | 35632602 | 32466834 | 31455463 | 39575083 | 45049372 | 46313571 | 49388490 | | 46133407 | 47029221 | 29596765 | 28324535 |
| RTP/CSA/PX(T) | KWH OFFPK | 106977352 | 97652801 | 100575037 | 91275503 | 109111561 | 119400983 | 118784473 | | 118161483 | 107235663 | 94757004 | 90282368 |
| RTP/CSA/PX(T) | KWH ONPK% | 24.99% | 24.95% | 23.82% | 30.24% | | | | | 28.08% | | 23.80% | 23.88% |
| RTP/CSA/PX(T) | KWH OFFPK% | 75.01% | 75.05% | 76.18% | 69.76% | | | | | | | 76.20% | 76.12% |
| RTP/CSA/PX(T) | DEMAND (KW): | 75.01% | 75.05% | 70.16/0 | 09.70% | 70.76% | 72.03% | 70.03/0 | 70.93% | /1.92/0 | 09.51% | 70.20% | 70.1270 |
| RTP/CSA/PX(T) | NCP | 303433 | 314289 | 295942 | 287570 | 318983 | 351337 | 348957 | 347367 | 353525 | 335390 | 305639 | 284003 |
| | | | | | | | | | | 337519 | | | |
| RTP/CSA/PX(T) | NCP ONPK | 295525 301414 | 299342 | 285448 292721 | 282668 | | 336091 | 344631 | | | | 294559 293323 | 266506 |
| RTP/CSA/PX(T) | NCP OFFPK | | 313225 | | 281885 | | 344796 | | | | | | 282310 |
| RTP/CSA/PX(T) | GCP DATE | Tue, Jan 29 | Wed, Feb 20 | Mon, Mar 11 | Thu, Apr 18 | Mon, May 20 | Tue, Jun 25 | Tue, Jul 2 | Thu, Aug 8 | Tue, Sep 17 | Wed, Oct 2 | Thu, Nov 7 | Tue, Dec 10 |
| RTP/CSA/PX(T) | GCP TIME | 11:00 | 18:00 | 9:00 | 14:00 | 14:00 | 15:00 | 15:00 | 13:00 | 15:00 | 16:00 | 17:00 | 15:00 |
| RTP/CSA/PX(T) | GCP | 246788 | 249062 | 235157 | 235853 | | 305075 | | | | | 240165 | 208373 |
| RTP/CSA/PX(T) | GCP ONPK | 240888 | 242100 | 235157 | 235853 | | 305075 | | | | | 234562 | 205324 |
| RTP/CSA/PX(T) | GCP OFFPK | 246788 | 249062 | 229739 | 230673 | | 293298 | | | 284185 | | 240165 | 208373 |
| RTP/CSA/PX(T) | СР | 225533 | 179821 | 171886 | 224387 | 255829 | 305075 | 239932 | | 283016 | | 183697 | 165103 |
| RTP/CSA/PX(T) | PERIOD START | 1/1/2019 | 2/1/2019 | 3/1/2019 | 4/1/2019 | 5/1/2019 | 6/1/2019 | 7/1/2019 | | 9/1/2019 | | 11/1/2019 | 12/1/2019 |
| RTP/CSA/PX(T) | NCP LF | 63.17% | 61.61% | 60.05% | 63.20% | | 65.51% | | | 64.55% | | 56.51% | 56.13% |
| RTP/CSA/PX(T) | NCP LF ONPK | 68.51% | 67.79% | 65.59% | 70.71% | | | | | 75.94% | | 62.80% | 63.26% |
| RTP/CSA/PX(T) | NCP LF OFFPK | 62.49% | 60.89% | 59.75% | 62.03% | | | | | 63.34% | | 57.69% | 55.52% |
| RTP/CSA/PX(T) | GCP CF | 81.33% | 79.25% | 79.46% | 82.02% | 84.04% | 86.83% | 84.48% | 83.90% | 82.48% | 80.71% | 78.58% | 73.37% |
| RTP/CSA/PX(T) | CP CF | 74.33% | 57.22% | 58.08% | 78.03% | 80.20% | 86.83% | 68.76% | 78.75% | 80.06% | 78.21% | 60.10% | 58.13% |
| RTP/CSA/PX(T) | GCP LF | 77.67% | 77.74% | 75.57% | 77.06% | | 75.44% | 76.67% | 78.83% | 78.26% | 76.60% | 71.91% | 76.51% |
| RTP/CSA/PX(T) | GCP LF ONPK | 84.05% | 83.82% | 79.62% | 84.75% | 84.87% | 84.34% | 84.61% | 86.12% | 87.90% | 83.93% | 78.86% | 82.11% |
| RTP/CSA/PX(T) | GCP LF OFFPK | 76.32% | 76.58% | 76.14% | 75.80% | 77.29% | 75.39% | 74.84% | 77.67% | 77.00% | 76.12% | 70.46% | 75.22% |
| RTP/CSA/PX(T) | CP LF | 84.99% | 107.68% | 103.38% | 80.99% | 80.99% | 75.44% | 94.21% | 83.99% | 80.63% | 79.05% | 94.02% | 96.56% |
| RTP/CSA/PX(T) | REL PREC: | | | | | | | | | | | | |
| RTP/CSA/PX(T) | NCP RP | 2.54% | 2.84% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 2.58% | 0.00% | 2.61% | 2.85% |
| RTP/CSA/PX(T) | NCP RP ONPK | 2.52% | 2.83% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 2.48% | 0.00% | 2.63% | 2.68% |
| RTP/CSA/PX(T) | NCP RP OFFPK | 2.56% | 2.85% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 2.60% | 0.00% | 2.58% | 2.87% |
| RTP/CSA/PX(T) | GCP RP | 2.59% | 2.89% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 2.41% | 0.00% | 2.50% | 2.78% |
| RTP/CSA/PX(T) | GCP RP ONPK | 2.64% | 2.79% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 2.41% | 0.00% | 2.57% | 2.82% |
| RTP/CSA/PX(T) | GCP RP OFFPK | 2.59% | 2.89% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 2.47% | 0.00% | 2.50% | 2.78% |
| RTP/CSA/PX(T) | CP RP | 2.68% | 2.72% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 2.36% | 0.00% | 2.75% | 2.81% |
| RTP/CSA/PX(T) | SAMPLE SIZE: | | | | | | | | | | | | |
| RTP/CSA/PX(T) | GCPSZ | 126 | 126 | 127 | 128 | 129 | 130 | 130 | 130 | 130 | 131 | 130 | 129 |
| RTP/CSA/PX(T) | GCPSZ ONPK | 126 | 126 | 127 | 128 | 129 | 130 | 130 | 130 | 130 | 131 | 130 | 129 |
| RTP/CSA/PX(T) | GCPSZ OFFPK | 126 | 126 | 127 | 128 | | 130 | | | | | 130 | 129 |
| RTP/CSA/PX(T) | CPSZ | 126 | 126 | 127 | 128 | | 130 | | | | | 130 | 129 |
| , , , - , - , | | | | -=, | | | _500 | 100 | _50 | | | | |

NOTE: The RTP rate class includes the RTP, CSA and PX/PXT rate schedules. CUSTOMERS and SALES lines reflect the aggregated rate schedules.

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| SBS | SBS | Standby/Supple | mentary | | | | | | | | | | |
|-----|--------------|----------------|-------------|-------------|------------|-------------|-------------|------------|--------|----------|-------------|---|----------------|
| SBS | MONTH | Jan-19 | Feb-19 | Mar-19 | Apr-19 | May-19 | Jun-19 | Jul-19 | Aug-19 | Sep-19 | Oct-19 | Nov-19 | Dec-19 |
| SBS | CUSTOMERS | 3 | 3 | 3 | . 3 | , 3 | 3 | 3 | _ | . 3 | 3 | 3 | 3 |
| SBS | SALES | 730,047 | 148160 | 222,068 | 6,924,415 | 4,231,902 | 413,802 | 252,390 | 0 | 0 | 165,948 | 137,985 | 864,553 |
| SBS | KW | ,- | | , | , , | , - , | -, | , | | | ,- | ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,, | ,,,,,, |
| SBS | N | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 |
| SBS | RLR ENERGY: | | | | | | | | | | | | |
| SBS | KWH | 148160 | 222068 | 6904835 | 4231521 | 2600265 | 252798 | 0 | 0 | 165435 | 138498 | 863168 | 292723 |
| SBS | KWH ONPK | 30730 | | | 1590396 | 776866 | | | 0 | 4860 | 42291 | 267638 | 67212 |
| SBS | KWH OFFPK | 117430 | 165623 | | 2641125 | 1823399 | | | | 160574 | 96207 | 595530 | 225511 |
| SBS | KWH ONPK% | 20.74% | | | 37.58% | | | | | 2.94% | 30.54% | 31.01% | 22.96% |
| SBS | KWH OFFPK% | 79.26% | 74.58% | | 62.42% | 70.12% | | | | 97.06% | 69.46% | 68.99% | 77.04% |
| SBS | DEMAND (KW): | 75.2070 | , 113070 | 70.1570 | 02.1270 | 70.1270 | 7 110270 | 0,0 | 0,0 | 37.0070 | 031.1070 | 00.3370 | 77.10.70 |
| SBS | NCP (KKT) | 2010 | 45594 | 47395 | 45441 | 5064 | 1037 | 0 | 0 | 45151 | 944 | 54111 | 1283 |
| SBS | NCP ONPK | 1890 | | | 44161 | 5064 | 907 | 0 | - | 560 | 853 | 53249 | 1091 |
| SBS | NCP OFFPK | 2010 | | | 44684 | 5024 | 1037 | | | 45151 | 944 | 52234 | 1283 |
| SBS | GCP DATE | | Mon, Feb 25 | Sat, Mar 30 | Thu, Apr 4 | Wed, May 29 | Sun, Jun 23 | Mon, Jul 1 | | | Sat, Oct 12 | Tue, Nov 19 | Tue, Dec 24 |
| SBS | GCP TIME | 17:00 | 16:00 | 22:00 | 17:00 | 16:00 | 1:00 | 1:00 | 1:00 | 6:00 | 11:00 | 8:00 | 11:00 |
| SBS | GCP | 2010 | | | 43215 | 5044 | 1037 | | | 44166 | 944 | 51595 | 1283 |
| SBS | GCP ONPK | 1890 | | | 43215 | 5044 | 907 | 0 | 0 | 560 | 853 | 51595 | 1091 |
| SBS | GCP OFFPK | 2010 | | | 42940 | 5004 | 1037 | - | 0 | 44166 | 944 | 50312 | 1283 |
| SBS | CP CITER | 0 | | | 981 | 4857 | 500 | | 0 | 44100 | 472 | | 449 |
| SBS | PERIOD START | 1/1/2019 | | | 4/1/2019 | 5/1/2019 | 6/1/2019 | - | - | 9/1/2019 | 10/1/2019 | 11/1/2019 | 12/1/2019 |
| SBS | NCP LF | 9.91% | 0.72% | | 12.93% | 69.02% | | | | 0.51% | 19.72% | 2.22% | 30.66% |
| SBS | NCP LF ONPK | 9.24% | 0.72% | | 18.19% | 77.49% | | | | 4.82% | 23.96% | 3.14% | 36.66% |
| SBS | NCP LF OFFPK | 10.29% | 0.87% | | 11.32% | 66.47% | | | | 0.66% | 18.98% | 2.04% | 30.51% |
| SBS | GCP CF | 100.00% | 97.00% | | 95.10% | 99.61% | | | | 97.82% | 100.00% | 95.35% | 100.00% |
| SBS | CP CF | 0.00% | | | 2.16% | 95.93% | | | | 0.00% | 50.00% | 1.44% | 34.97% |
| SBS | GCP LF | 9.91% | 0.00% | | 13.60% | 69.30% | | | | 0.52% | 19.72% | 2.32% | 30.66% |
| SBS | GCP LF ONPK | 9.24% | 0.88% | | 18.59% | 77.79% | | | | 4.82% | 23.96% | 3.24% | 36.66% |
| SBS | GCP LF OFFPK | 10.29% | | | 11.78% | 66.74% | | | | 0.67% | 18.98% | 2.11% | 30.51% |
| SBS | CP LF | 0.00% | | | 599.21% | 71.95% | | | | 0.00% | 39.44% | 153.59% | 87.67% |
| SBS | REL PREC: | 0.00% | 0.00% | 996.55% | 599.21% | 71.95% | 70.21% | 0.00% | 0.00% | 0.00% | 39.44% | 155.59% | 87.07% |
| SBS | NCP RP | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| SBS | NCP RP ONPK | 0.00% | 0.00% | | 0.00% | 0.00% | | | | 0.00% | 0.00% | 0.00% | 0.00% |
| SBS | NCP RP OFFPK | 0.00% | 0.00% | | 0.00% | 0.00% | | | | 0.00% | 0.00% | 0.00% | 0.00% |
| | GCP RP | | | | | | | | | | | | |
| SBS | | 0.00% | | | 0.00% | 0.00% | | | | 0.00% | 0.00% | 0.00% | 0.00% 0.00% |
| SBS | GCP RP ONPK | 0.00% | 0.00% | | 0.00% | 0.00% | | | | 0.00% | 0.00% | 0.00% | |
| SBS | GCP RP OFFPK | 0.00% | | | 0.00% | 0.00% | | | | 0.00% | 0.00% | 0.00% | 0.00% |
| SBS | CP RP | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| SBS | SAMPLE SIZE: | 2 | 2 | 2 | 3 | 3 | 2 | 2 | - | 2 | 3 | 2 | 2 |
| SBS | GCPSZ | 3 | | = | - | - | 3 | | | 3 | - | 3 | 3 |
| SBS | GCPSZ ONPK | 3 | | | 3 | 3 | | | | 3 | 3 | 3 | |
| SBS | GCPSZ OFFPK | 3 | | | 3 | 3 | | | | 3 | 3 | 3 | 3 |
| SBS | CPSZ | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 |

MFR E-11 Attachment 2 TEST GULFSA.xlsx

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: GULF POWER COMPANY

EXPLANATION:

Provide a schedule showing the calculation of the adjustment by rate class to the test year amount of unbilled revenue for the effect of the proposed rate increase. The calculation of test year unbilled revenue at present rates is provided in the Schedule E-5.

| Type of | of Data | Shown: |
|---------|---------|--------|
|---------|---------|--------|

X Projected Test Year Ended: 12/31/22
Prior Year Ended: __/_/_
Historical Test Year Ended: __/_/_

Witness: Tiffany C. Cohen, Jun K. Park

DOCKET NO.: 20210015-EI

| DOCK | ET NO.: 20210015-EI | | | ` | Witness: Tillany C. Conen, Jun K. Park |
|-------------|--------------------------------------|---|---|--|---|
| | (1) | (2) | (3) | (4) | (5) |
| Line No. | Rate Class | Sales of Electricity (excluding unbilled) Proposed Base Revenue (000's) | Unbilled Sales Base Revenues (000's) Proposed | Unbilled Sales Base Revenues (000's) Present | Unbilled Sales Base Revenues (000's) Adjustment col(3)-col(4) |
| 1 | G - RESIDENTIAL | 5,402,988 | (43) | | (26) |
| 2 | G - GS | 316,993 | (3) | | (2) |
| 3 | G - GSD/GSDT | 2,491,564 | (20) | (8) | (12) |
| 4 | G - LP/LPT | 751,947 | (6) | (2) | (4) |
| 5 | G - MAJOR ACCTS | 1,742,515 | (14) | | (8) |
| 6 | G - SBS | 2,014 | (0) | (0) | (0) |
| 7 | G-OS | 135,015 | (1) | 7 | (1) |
| 8 | TOTAL RETAIL | 10,843,037 | (86) | (33) | (53) |
| 9 | Proposed Increase in Revenue \$000's | 177,432 | | | |
| 10 | Per Unit | 0.01636 | | | |
| 11 | Unbilled Sales | (3,221) | | | |
| 12 | Total Unbilled | (\$53) | | | |
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Supporting Schedules: E-1, E-5, E-9

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: GULF POWER COMPANY

DOCKET NO.: 20210015-EI

EXPLANATION: Compare jurisdictional revenue excluding service charges

by rate schedule under present and proposed rates for the test year. If any customers are to be transferred from one schedule to another, the revenue and billing determinant information shall be shown separately for the transfer group and not be included under either the new or old classification.

| Type of Data Shown: | |
|-----------------------------|----------|
| X Projected Test Year Ended | 12/31/22 |
| Prior Year Ended/_/_ | |
| Historical Test Year Ended | 1 1 |

Witness: Tiffany C. Cohen

| | (1) | (2) | (3) | (4) | (5) |
|-------------|---------|---------------------------------------|--|------------------------------------|--------------------------|
| Line No. | Rate | Base Revenue at Present Rates (000's) | Base Revenue at Proposed Rates (000's) | Increase Dollars (000's) (3) - (2) | Increase Percent (4)/(2) |
| 1 | RS | 342,701 | 434,873 | 92,173 | 26.9% |
| 2 | RSVP | 19,438 | 24,847 | 5,409 | 27.8% |
| 3 | GS | 26,507 | 30,762 | 4,255 | 16.1% |
| 4 | GSD | 106,866 | 144,125 | 37,259 | 34.9% |
| 5 | GSTOU | 2,712 | 3,658 | 945 | 34.9% |
| 6 | GSDT | 1,069 | 1,441 | 372 | 34.8% |
| 7 | LP | 11,751 | 16,305 | 4,554 | 38.7% |
| 8 | LPT | 14,533 | 20,184 | 5,651 | 38.9% |
| 9 | RTP | 31,227 | 57,342 | 26,116 | 83.6% |
| 10 | PX | | | | |
| 11 | PXT | | | | |
| 12 | CSA | 11,704 | 15,058 | 3,354 | 28.7% |
| 13 | SBS | 2,092 | 2,100 | 8 | 0.4% |
| 14 | ISS | 10.505 | 17.010 | 050 | 2.224 |
| 15 | OS I/II | 16,595 | 17,248 | 653 | 3.9% |
| 16 | LT-1 | 280 | 293 | 13 | 4.5% |
| 17 | OS III | 2,138 | 2,297 | 160 | 7.5% |
| 18 | SL-1M | 89 | 95 | 6 | 6.8% |
| 19 | SL-2M | 93 | 101 | 8 | 8.3% |
| 20 | Total | 589,795 | 770,729 | 180,934 | 30.7% |
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| 23 | | | | | |

Supporting Schedules: E-13c, E-13d Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide a schedule of revenues from all service charges

X Projected Test (initial connection, etc.) under present and proposed rates.

COMPANY: GULF POWER COMPANY

Type of Data Shown:

initial connection, etc.) under present and proposed rates.

Historical Test Y

Historical Test Y

X Projected Test Year Ended 12/31/22
Prior Year Ended __/_/
Historical Test Year Ended __/_/

DOCKET NO.: 20210015-EI

Witness: Christopher Chapel, Tiffany C. Cohen

| | (1) Type of | | (2) | (3) | (4) | (5) | (6) | (7) | (8) |
|----------------------------|---|--|---------------------------------|--|---|-------------------------------------|----------------------------------|--|----------------------|
| Line No. | Service Charge | | Number of Transactions | Present Charge | Proposed Charge | Revenues at Present Charges | Revenues at Proposed Charges | Increa Dollars | Percent |
| 1 | Initial Service | Residential | 5,552 | \$27.00 | \$20.00 | \$149,904 | \$111,040 | (\$38,864) | -26% |
| 2 | Connect / Disconnect New Premise | Commercial Total | 779 6,331 | \$50.00 | \$20.00 | \$38,950 | \$15,580 | (\$23,370) | -60% |
| 4 5 | Service Connect / | Residential | 95,788 | \$27.00 | \$19.00 | \$2,586,276 | \$1,819,972 | (\$766,304) | -30% -62% |
| 6 7 8 | Disconnect Existing Premise | Commercial Total | 4,678 100,466 | \$50.00 | \$19.00 | \$233,900 | \$88,882 | (\$145,018) | -02% |
| 9 10 | Premise Visit | | 12,390 | \$30.00 | \$31.00 | \$371,700 | \$384,090 | \$12,390 | 3% |
| 11 12 13 14 | Reconnect for Non-Payment | Normal Hours After Hours Inaccessible Meter Total | 32,792 1,389 76 34,257 | \$60.00 \$80.00 \$100.00 | \$29.00 \$29.00 \$29.00 | \$1,967,520 \$111,120 \$7,600 | \$950,968 \$40,281 \$2,204 | (\$1,016,552) (\$70,839) (\$5,396) | -52% -64% -71% |
| 15 16 17 18 19 | Late Payment (1) (2) | | N/A | N/A | Greater of \$5 or 1.5% applied to any past due unpaid balance of all accounts | \$0 | \$5,818,994 | \$5,818,994 | N/A |
| 20 21 22 23 | Return Payment (1) (3) | | N/A | \$25 if < or = \$50 \$30 if > \$50 < or = \$300 \$40 if > than \$300 | \$25 if < or = \$50 \$30 if > \$50 < or = \$300 \$40 if > \$300 < or = \$800 5% if > \$800 | \$317,360 | \$326,009 | \$8,649 | 3% |
| 24 25 26 27 28 | Unauthorized Use of Energy ^{(1) (4)} | | N/A | Reimbursement of all extra expenses (minimum fee of \$75) | Reimbursement of all extra expenses | \$31,720 | \$31,720 | \$0 | 0% |
| 29 30 | Meter Tampering Charge (non-demand) | | 244 | N/A | \$500.00 | \$0 | \$122,000 | \$122,000 | N/A |
| 31 32 33 | Meter Tampering Charge (demand) | | 2 | N/A | \$2,500.00 | \$0 | \$5,000 | \$5,000 | N/A |
| 34 35 | Miscellaneous Service Revenue - Other Reimbursements ^{(1) (5)} | | N/A ⁽¹⁾ | N/A ⁽¹⁾ | N/A ⁽¹⁾ | (\$57,420) | (\$165,580) | (\$108,160) | 188% |
| 36 37 | Reimbursements (1)(3) | | | | | \$5,758,630 | \$9,551,160 | \$3,792,530 | 66% |

⁽¹⁾ There is not a unique fixed charge for this service charge, so the resulting revenue is not the result of multiplying the number of transactions times the current or proposed charge for the service, as is the case for other services.

Note: Totals may not add due to rounding.

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Supporting Schedules: E-7

Recap Schedules:

⁽²⁾ Proposed late payment charges were calculated by forecasting the number of transactions that are expected to be late and factoring in whether the \$5 minimum would apply based on historical data.

^{41 (3)} Proposed return payment charges are in accordance with section 68.065, Florida Statutes. These charges were calculated by multiplying the forecasted number of transactions for each tier, based on historical data, by the applicable rate.

In cases where the return payment was greater than \$800, a percentage of revenue was utilized to calculate the charge.

⁽⁴⁾ Unauthorized use of energy charges were based on forecasted theft cases.

⁽⁵⁾ Miscellaneous service revenues — other reimbursements includes a change in revenue due to proposed changes in rates for temporary construction. Proposed revenues were calculated by applying temporary construction underground and overhead ratios to forecasted new service accounts to calculate the number of estimated transactions. These transaction numbers were then multiplied by the estimated cost to install underground and overhead lines.

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: GULF POWER COMPANY

DOCKET NO.: 20210015-EI

EXPLANATION:

By rate schedule, calculate revenues under present and proposed rates for the test year. If any customers are to be transferred from one schedule to another, show revenues separately for the transfer group. Correction factors are used for historic test years only. The total base revenue by class must equal that shown in Schedule E-13a. The billing units must equal those shown in Schedule E-15. Provide total number of bills, MWh's, and billing kWh for each rate schedule (including standard and time of use customers) and transfer group.

| Type of Data Shown: |
|-------------------------------------|
| X Projected Test Year Ended 12/31/2 |
| Prior Year Ended/_/_ |
| Historical Test Year Ended/_/_ |

Witness: Tiffany C. Cohen

| (4) | (0) |
|-----|---|
| (1) | (2) |
| | |
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| | |
| | |
| No. | Rate Schedule |
| 4 | ladas Para |
| - | Index Page RS - Residential Service |
| | RSVP - Residential Service Variable Pricing |
| | FLAT-RS - Residential Fixed Rate |
| | |
| | GS - General Service |
| | FLAT-GS - Commercial Fixed Rate |
| | GSD - General Service - Demand |
| | GSDT - General Service - Demand - Time-of-Use |
| | GSTOU - General Service Time-of-Use Conservation |
| | LP - Large Power Service |
| | LPT - Large Power Service - Time-of-Use Conservation |
| | PX - Large High Load Factor Power Service |
| | PXT - Large High Load Factor Power Service - Time-of-Use Conservation |
| | RTP - Real Time Pricing |
| 15 | CSA - Contract Service Arrangements |
| 16 | SBS - Standby and Supplementary Service |
| 18 | ISS - Interruptible Standby Service |
| 19 | OS I/II - Street, Roadway, and General Area Lighting |
| 20 | LT-1 LED Lighting |
| 21 | OS III - Other Outdoor Service |
| 22 | SL-1M - Street Lighting Metered |
| 23 | SL-2M - Traffic Signal Service |
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| СОМ | RIDA PUBLIC SERVICE COMMISSION PANY: GULF POWER COMPANY KET NO.: 20210015-EI | EXPLANATION: By rathe to another to equal in Sc each and the second seco | Type of Data Shown: X Projected Test Year Ended 12/31/22 Prior Year Ended/_/ Historical Test Year Ended/_/ Witness: Tiffany C. Cohen | | | | | |
|---|--|--|---|-------------|------------------|-------------------------|----------------|------------------|
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) |
| Line | TYPE OF CHARGES — | | Revenue Calculation | A DEVENUE | <u>'</u> | osed Revenue Calculatio | | Description |
| No. | RS - Residential Service | UNITS | CHARGE/UNIT | \$ REVENUE | UNITS | CHARGE/UNIT | \$ REVENUE | Percent Increase |
| 3 | Base Charge (\$ per day) | 140,588,941 \$ | 0.64 | 89,976,922 | 140,588,941 \$ | 0.82 | \$ 115,282,932 | |
| 4 5 6 | Energy-Demand Charge (¢ per kWh) | 4,934,806,105 \$ | 0.04886 | 241,114,626 | 4,934,806,105 \$ | 0.06241 | \$ 307,981,249 | |
| 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30 31 32 33 34 35 36 36 37 37 37 37 37 37 37 37 37 37 37 37 37 | Total | | | 331,091,549 | | | \$ 423,264,181 | 27.84% |

| FLOI | RIDA PUBLIC SERVICE COMMISSION | EXPLANATION: | | | | venues under Proposed and | | | | pe of Data Shown: Projected Test Year En | 1. 1.40/04/00 |
|-------------------------|--|--|--------------|---|---------------------|---------------------------|-------------|--------------------|---------|---|------------------|
| COM | IPANY: GULF POWER COMPANY | another, show revenues separately for the transfer group. Correction factors Prior N | | | | | | | | | |
| DOCKET NO.: 20210015-EI | | | de tot | E-13a. The billing units must all number of bills, MWh's, a standard and time of use cu | ind billing kWh for | Witness: Tiffany C. Cohen | | | | | |
| | (1) | (2) | (3 | 3) | | (4) | (5) | (6) | | (7) | (8) |
| Line | TYPE OF CHARGES —— | | sent Revenue | | 1 | | | posed Revenue Cald | ulation | | |
| No. | | UNITS | CHARG | E/UNIT | | \$ REVENUE | UNITS | CHARGE/UNIT | | \$ REVENUE | Percent Increase |
| 1 2 | RSVP - Residential Service Variable Pricing | | | | | | | | | | |
| 3 | Base Charge (\$ per day) | 7,298,175 | \$ | 0.64 | \$ | 4,670,832 | 7,298,175 | \$ 0 | 82 \$ | 5,984,504 | |
| 5 6 | Energy-Demand Charge (¢ per kWh) Low Cost Hours (P ₁) | 67,178,871 | \$ | 0.04886 | \$ | 3,282,360 | 67,178,871 | \$ 0.062 | 41 \$ | 4,192,633 | |
| 7 | Medium Cost Hours (P ₂) | 190,520,922 | | 0.04886 | | 9,308,852 | 190,520,922 | | 41 \$ | | |
| 8 | High Cost Hours (P ₃) | 44,084,983 | | 0.04886 | \$ | 2,153,992 | 44,084,983 | \$ 0.062 | 41 \$ | | |
| 9 | Critical Cost Hours (P ₄) | 452,901 | \$ | 0.04886 | \$ | 22,129 | 452,901 | \$ 0.062 | 41 \$ | 28,266 | |
| 10 | | | | | | | | | _ | | |
| 11 | Total | | | | \$ | 19,438,165 | | | \$ | 24,847,157 | 27.83% |
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| FLORIDA PUBLIC SERVICE COMMISSION COMPANY: GULF POWER COMPANY DOCKET NO.: 20210015-EI | | EXPLANATION | I: By rate schedule, calcula the test year. If any custo another, show revenues are used for historic test equal that shown in Sche in Schedule E-15. Provic each rate schedule (inclu and transfer group. | Type of Data Shown: X Projected Test Year Ended 12/31/22 Prior Year Ended/_/ Historical Test Year Ended/_/ Witness: Tiffany C. Cohen | | | | | |
|---|----------------------------------|-------------|--|---|----------|-------------|---------------------|---------------|------------------|
| | (1) | (2) | (3) | (4) | | (5) | (6) | (7) | (8) |
| Line | | | resent Revenue Calculation | | | | osed Revenue Calcul | | |
| No. | FLAT-RS - Residential Fixed Rate | UNITS | CHARGE/UNIT | \$ REVENUE | <u>-</u> | UNITS | CHARGE/UNIT | \$ REVENUE | Percent Increase |
| 3 | Base Charge (\$ per day) | 4,837,710 |) | \$ | - | 4,837,710 | | \$ | - |
| 4 5 6 | Non-Fuel Energy | 165,944,544 | ı | \$ | - | 165,944,544 | | \$ | - |
| 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30 31 32 33 33 34 | | | | \$ 11,60 | 9,090 | | | \$ 11,609,090 | 0.00% |
| | | | | | | | | | |

| FLO | ORIDA PUBLIC SERVICE COMMISSION | | | te revenues under Proposed omers are to be transferred fr | | | pe of Data Shown: Projected Test Year En | ided 12/31/22 | |
|-------------------------|---------------------------------|-------------|--|--|------------------------|---------------------------|---|------------------|--|
| CON | MPANY: GULF POWER COMPANY | a a | Prior Year Ended/_/_ Historical Test Year Ended/_/_ | | | | | | |
| DOCKET NO.: 20210015-EI | | ir e | Schedule E-15. Provid | edule E-13a. The billing units de total number of bills, MWh ding standard and time of use | s, and billing kWh for | W | Witness: Tiffany C. Cohen | | |
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | |
| Line | TYPE OF CHARGES — | | ent Revenue Calculation | | | oosed Revenue Calculation | | 5 | |
| No. | GS - General Service | UNITS | CHARGE/UNIT | \$ REVENUE | UNITS | CHARGE/UNIT | \$ REVENUE | Percent Increase | |
| 3 | Base | 407,979 | \$ 25.25 | \$ 10,301,470 | 407,979 | \$ 29.34 \$ | 11,970,104 | | |
| 4 5 6 | | 313,875,688 | 0.05086 | \$ 15,963,717 | 313,875,688 | \$ 0.05910 \$ | 18,550,053 | | |
| 7 | Total | | | \$ 26,265,187 | | \$ | 30,520,157 | 16.20% | |
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| FLORIDA PUBLIC SERVICE COMMISSION COMPANY: GULF POWER COMPANY DOCKET NO.: 20210015-EI | | EXPLANATION | N: By rate schedule, calcula the test year. If any cust another, show revenues | | Type of Data Shown: X Projected Test Year Ended 12/31/22 _ Prior Year Ended _ / _ / _ | | | | | |
|---|---------------------------------|-------------------------------|---|---|---|--|----------------------|--|------------------|--|
| | | | are used for historic test equal that shown in Sche in Schedule E-15. Provi each rate schedule (inclu and transfer group. | years only. The to edule E-13a. The ide total number of | otal base revenu billing units musi bills, MWh's, an | e by class must t equal those shown nd billing kWh for | | Historical Test Year Ended/_/_ Witness: Tiffany C. Cohen | | |
| | (1) | (2) | (3) | (4) | | (5) | (6) | (7) | (8) | |
| Line | TYPE OF CHARGES — | TYPE OF CHARGES Present Reven | | | | | oosed Revenue Calcul | | | |
| No. | FLAT-GS - Commercial Fixed Rate | UNITS | CHARGE/UNIT | \$ REVENU | E | UNITS | CHARGE/UNIT | \$ REVENUE | Percent Increase | |
| 2 | | | | | | | | | | |
| 3 4 | Base | 2,976 | 5 | \$ | - | 2,976 | | \$ - | | |
| 5 | Non-Fuel Energy | 3,117,193 | 3 | \$ | - | 3,117,193 | | \$ - | | |
| 6 7 | Total | | | \$ 2 | 41,602 | | | \$ 241,602 | 0.00% | |
| 8 | | | | | | | | | <u> </u> | |
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| FLORIDA PUBLIC SERVICE COMMISSION COMPANY: GULF POWER COMPANY DOCKET NO.: 20210015-EI | | EXPLANATION: By rate schedule, calculate revenues under Proposed and proposed rates for the test year. If any customers are to be transferred from one schedule to another, show revenues separately for the transfer group. Correction factors are used for historic test years only. The total base revenue by class must equal that shown in Schedule E-13a. The billing units must equal those shown in Schedule E-15. Provide total number of bills, MWh's, and billing kWh for each rate schedule (including standard and time of use customers) and transfer group. | | | | | | | | | | |
|---|---------------------------------|--|------|----------|----|-------------|---------------|------------------------|------|-------------|------------------|--|
| | (1) | (2) | | (3) | | (4) | (5) | (6) | | (7) | (8) | |
| Line | TYPE OF CHARGES - | Present Revenue Calculation | | | | | | oosed Revenue Calculat | | | | |
| No. | | UNITS | CHAF | RGE/UNIT | \$ | REVENUE | UNITS | CHARGE/UNIT | | \$ REVENUE | Percent Increase | |
| 2 | GSD - General Service - Demand | | | | | | | | | | | |
| 3 | Base | 178,765 | \$ | 46.92 | \$ | 8,387,654 | 178,765 | \$ 63.27 | \$ | 11,310,462 | | |
| 5 | Non-Fuel Energy | 2,423,047,609 | \$ | 0.01800 | \$ | 43,614,857 | 2,423,047,609 | \$ 0.02427 | \$ | 58,807,365 | | |
| 6 | Demand | 7,784,250 | \$ | 7.05 | \$ | 54,878,963 | 7,784,250 | \$ 9.51 | \$ | 74,028,218 | | |
| 7 8 | Energy - Voltage Discount - kWh | | | -1.00% | \$ | (2,987) | | -1.00% | . \$ | (4,028) | | |
| 9 | Demand - Voltage Discount - kW | | | -1.00% | | (2,595) | | -1.00% | | (3,500) | | |
| 10 | Primary Discount | 36,812 | \$ | (0.27) | | (9,939) | 36,812 | | | (13,252) | | |
| 11 | | | | | | | | | | | | |
| 12 13 | Reactive Demand - kVAR | - | \$ | 1.00 | \$ | - | - ; | \$ 1.00 | \$ | - | | |
| | Total | | | = | \$ | 106,865,952 | | | \$ | 144,125,264 | 34.87% | |

| FLORIDA PUBLIC SERVICE COMMISSION COMPANY: GULF POWER COMPANY DOCKET NO.: 20210015-EI | | EXPLANATION: By rate schedule, calculate revenues under Proposed and proposed rates for the test year. If any customers are to be transferred from one schedule to another, show revenues separately for the transfer group. Correction factors are used for historic test years only. The total base revenue by class must equal that shown in Schedule E-13a. The billing units must equal those shown in Schedule E-15. Provide total number of bills, MWh's, and billing kWh for each rate schedule (including standard and time of use customers) and transfer group. | | | | | | | | | Type of Data Shown: X Projected Test Year Ended 12/31/22 Prior Year Ended/_/_ Historical Test Year Ended/_/_ Witness: Tiffany C. Cohen | | | |
|---|--|--|-------------|---------------------|------------|-----------|------------------|-------------|------------------|------------|---|--------|--|--|
| | (1) | (2) | | (3) | | (4) | (5) | | (6) | _ | (7) | (8) | | |
| Line | TYPE OF CHARGES ——— | Pre | | Revenue Calculation | | | Proposed Revenue | | | | | | | |
| No. | | UNITS | CHARGE/UNIT | | \$ REVENUE | UNITS | | CHARGE/UNIT | | \$ REVENUE | Percent Increase | | | |
| 1 | GSDT - General Service - Demand - Time-of-Use | | | | | | | | | | | | | |
| 2 3 4 | Base | 1,080 | \$ | 46.92 | \$ | 50,674 | 1,080 | \$ | 63.27 | \$ | 68,332 | | | |
| 5 | Non-Fuel Energy Charge | | | | | | | | | | | | | |
| 6 | On-Peak | 6,744,021 | | 0.01800 | | 121,392 | 6,744,021 | | 0.02427 | | 163,677 | | | |
| 7 8 | Off-Peak | 16,806,192 | Ф | 0.01800 | Ф | 302,511 | 16,806,192 | Ф | 0.02427 | Ф | 407,886 | | | |
| 9 | Demand Charge | | | | | | | | | | | | | |
| 10 | Demand - On-Peak | 76,800 | \$ | 3.77 | \$ | 289,536 | 76,800 | \$ | 5.08 | \$ | 390,144 | | | |
| 11 | Max Demand | 90,972 | \$ | 3.35 | \$ | 304,756 | 90,972 | \$ | 4.52 | \$ | 411,193 | | | |
| 12 | Forman Walter Discount 1989 | | | 4.000/ | • | | | | 4.000/ | • | | | | |
| 13 14 | Energy - Voltage Discount - kWh Demand - Voltage Discount - kW | | | -1.00% -1.00% | | - | | | -1.00% -1.00% | | - | | | |
| 15 | Primary Discount | _ | \$ | (0.27) | | - | _ | \$ | (0.36) | | - | | | |
| 16 | , | | • | (-) | | | | | () | · | | | | |
| 17 | Reactive Demand - kVAR | - | \$ | 1.00 | \$ | - | - | \$ | 1.00 | \$ | - | | | |
| 18 | | | | • | _ | | | | • | _ | | | | |
| 19 | Total | | | = | \$ | 1,068,870 | | | = | \$ | 1,441,233 | 34.84% | | |
| 20 21 | | | | | | | | | | | | | | |
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| the test year. If any customers are to be transferred from one schedule to COMPANY: GULF POWER COMPANY another, show revenues separately for the transfer group. Correction factors are used for historic test years only. The total base revenue by class must equal that shown in Schedule E-13a. The billing units must equal those shown | |
|---|----------|
| equal that shown in ochedule L-10a. The billing units must equal those shown | |
| DOCKET NO.: 20210015-EI in Schedule E-15. Provide total number of bills, MWh's, and billing kWh for each rate schedule (including standard and time of use customers) and transfer group. | |
| (1) (2) (3) (4) (5) (6) (7) | (8) |
| Line TYPE OF CHARGES Present Revenue Calculation Proposed Revenue Calculation | |
| NO. UNITS CHARGE/UNIT \$ REVENUE UNITS CHARGE/UNIT \$ REVENUE Percent | Increase |
| 1 GSTOU - General Service Time-of-Use Conservation 2 | |
| 3 Base 8,292 \$ 46.92 \$ 389,061 8,292 \$ 63.27 \$ 524,635 4 | |
| 5 Energy-Demand Charge (¢ per kWh) | |
| 6 Non-Fuel Energy - Seasonal On Peak 3,336,484 \$ 0.19367 \$ 646,177 3,336,484 \$ 0.26117 \$ 871,389 7 Non-Fuel Energy - Seasonal Off Peak 13,910,664 \$ 0.03006 \$ 418,155 13,910,664 \$ 0.04054 \$ 563,938 | |
| 7 Non-Fuel Energy - Seasonal Off Peak 13,910,664 \$ 0.03006 \$ 418,155 13,910,664 \$ 0.04054 \$ 563,938 8 Non-Fuel Energy - Summer Intermediate 3,057,199 \$ 0.07230 \$ 221,035 3,057,199 \$ 0.09750 \$ 298,077 | |
| 9 Non-Fuel Energy - Winter All Hours 24,662,029 \$ 0.04208 \$ 1,037,778 24,662,029 \$ 0.05675 \$ 1,399,570 | |
| 10 | |
| 11 Total \$ 2,712,206 \$ 3,657,610 | 34.86% |
| 12 | |
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| 14 15 | |
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| COM | RIDA PUBLIC SERVICE COMMISSION IPANY: GULF POWER COMPANY KET NO.: 20210015-EI (1) | | EXPLANATION: By rate schedule, calculate revenues under Proposed and proposed rates for the test year. If any customers are to be transferred from one schedule to A Projection factors are used for historic test years only. The total base revenue by class must equal that shown in Schedule E-13a. The billing units must equal those shown in Schedule E-15. Provide total number of bills, MWh's, and billing kWh for each rate schedule (including standard and time of use customers) and transfer group. (2) (3) (4) (5) (6) | | | | | | | | | |
|--|--|-------------|--|----------------------------------|----|------------------------|--------------|----|--------------------------------------|----|---------------------|------------------|
| | (1) | | | | | (4) | | | | | (7) | (8) |
| Line No. | TYPE OF CHARGES — | UNITS Pre | | evenue Calculation HARGE/UNIT | | \$ REVENUE | UNITS Pro | _ | d Revenue Calculation: HARGE/UNIT | | \$ REVENUE | Percent Increase |
| 1 | LP - Large Power Service | | | | | | - | | | | | |
| 2 3 4 | Base | 1,416 | \$ | 262.80 | \$ | 372,125 | 1,416 | \$ | 364.90 | \$ | 516,698 | |
| 5 | Non-Fuel Energy | 297,834,972 | \$ | 0.00926 | \$ | 2,757,952 | 297,834,972 | \$ | 0.01288 | \$ | 3,836,114 | |
| 7 | Demand | 704,008 | \$ | 12.28 | \$ | 8,645,218 | 704,008 | \$ | 17.05 | \$ | 12,003,336 | |
| 9 10 | Energy - Voltage Discount - kWh Demand - Voltage Discount - kW | 422.452 | • | -1.00% -1.00% | \$ | (5,789) (16,477.58) | 422.452 | • | -1.00% -1.00% | \$ | (8,166) (22,765) | |
| 11 12 13 | Primary Discount Transmission Discount | 133,453 | \$ | (0.36) (0.55) | | (48,043) | 133,453 - | \$ | (0.50) (0.76) | | (66,727) | |
| 14 15 | Reactive Demand - kVAR | 46,509 | \$ | 1.00 | \$ | 46,509 | 46,509 | \$ | 1.00 | \$ | 46,509 | |
| 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30 31 32 33 34 35 36 37 | Total | | | , | \$ | 11,751,494 | | | | \$ | 16,305,001 | 38.75% |

| FLO | RIDA PUBLIC SERVICE COMMISSION | EXPLANATION: | • | | | venues under Proposed and s are to be transferred from o | | | | | e of Data Shown: Projected Test Year En | ded 12/31/22 | |
|----------|---|--------------|--------------|-----------------|-------|---|------------------|----|----------------------|----|---|------------------|--|
| COM | PANY: GULF POWER COMPANY | | are used for | r historic test | years | rately for the transfer group. s only. The total base revent E-13a. The billing units mus | ue by class must | | | P | Prior Year Ended/ Historical Test Year End | | |
| DOC | KET NO.: 20210015-EI | | in Schedule | E-15. Providant | de to | tal number of bills, MWh's, a | | | | | litness: Tiffany C. Cohen | | |
| | (1) | (2) | (| (3) | | (4) | (5) | | (6) | | (7) | (8) | |
| Line | TYPE OF CHARGES — | | | ue Calculation | ı | | | _ | ed Revenue Calculati | on | | | |
| No. | LPT - Large Power Service - Time-of-Use Conse | UNITS | CHAR | GE/UNIT | | \$ REVENUE | UNITS | (| CHARGE/UNIT | — | \$ REVENUE | Percent Increase | |
| 2 | LFT - Large Fower Service - Time-or-ose Conse | ei vation | | | | | | | | | | | |
| 3 | Base | 1,008 | \$ | 262.80 | \$ | 264,902 | 1,008 | \$ | 364.90 | \$ | 367,819 | | |
| 5 | Non-Fuel Energy Charge | | | | | | | | | | | | |
| 6 | On-Peak | 123,116,186 | | 0.00926 | | 1,140,056 | 123,116,186 | | 0.01288 | | 1,585,736 | | |
| 7 8 | Off-Peak | 330,996,161 | \$ | 0.00926 | \$ | 3,065,024 | 330,996,161 | \$ | 0.01288 | \$ | 4,263,231 | | |
| 9 | Demand Charge | | | | | | | | | | | | |
| 10 | Demand - On-Peak | 824,974 | \$ | 9.87 | \$ | 8,142,493 | 824,974 | \$ | 13.70 | \$ | 11,302,144 | | |
| 11 | Max Demand | 841,889 | \$ | 2.51 | \$ | 2,113,141 | 841,889 | \$ | 3.49 | \$ | 2,938,193 | | |
| 12 | Francis Vallege Discount 1997 | | | -1.00% | • | (40.200) | | | -1.00% | Φ. | (20, 200) | | |
| 13 14 | 0, 0 | | | -1.00% | | (19,360) (47,848) | | | -1.00% | | (26,896) (66,471) | | |
| 15 | Primary Discount | 389,874 | \$ | (0.36) | | (140,355) | 389,874 | \$ | (0.50) | | (194,937) | | |
| 16 | | - | \$ | (0.55) | | - | - | \$ | (0.76) | | - | | |
| 17 | | | | | | | | | | | | | |
| 18 19 | Reactive Demand - kVAR | 15,398 | \$ | 1.00 | \$ | 15,398 | 15,398 | \$ | 1.00 | \$ | 15,398 | | |
| 20 | Total | | | | \$ | 14,533,453 | | | | \$ | 20,184,217 | 38.88% | |
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| | RIDA PUBLIC SERVICE COMMISSION | EXPLANA | the te | est year. If any custo | mers a | nues under Proposed and pro are to be transferred from one | schedule to | | <u>X</u> | oe of Data Shown: Projected Test Year En | |
|----------|--|---------|---------------|---|---------------------|---|-----------------------------------|----------|-----------------------|--|------------------|
| | PANY: GULF POWER COMPANY KET NO.: 20210015-EI | | are u equa | sed for historic test y I that shown in Sche | /ears oi dule E- | ely for the transfer group. Conly. The total base revenue land. The billing units must enumber of bills, MWh's, and | by class must qual those shown | | _ | Prior Year Ended/_ Historical Test Year Endenders: Tiffany C. Cohen | ded//_ |
| | | | each | | | andard and time of use custo | | | | areas rinary or constr | |
| | (1) | (2) | | (3) | | (4) | (5) | | (6) | (7) | (8) |
| Line | TYPE OF CHARGES —— | | Present F | Revenue Calculation | | | | Proposed | d Revenue Calculation | | |
| No. | | UNITS | (| CHARGE/UNIT | \$ | REVENUE | UNITS | С | HARGE/UNIT | \$ REVENUE | Percent Increase |
| 1 2 | PX - Large High Load Factor Power Service | | | | | | | | | | |
| 3 | Base | | - \$ | 800.70 | \$ | - | | - \$ | 1,473.71 \$ | - | |
| 5 | Non-Fuel Energy | | - \$ | 0.00429 | \$ | - | | - \$ | 0.00790 \$ | - | |
| 6 7 | Max Demand | | - \$ | 11.68 | \$ | - | | - \$ | 21.50 \$ | - | |
| 8 | Energy - Voltage Discount - kWh | | | -1.00% | | - | | | -1.00% \$ | - | |
| 9 | Demand - Voltage Discount - kW | | • | -1.00% | | - | | • | -1.00% \$ | - | |
| 10 11 | Transmission Discount | | - \$ | (0.18) | \$ | - | | - \$ | (0.33) \$ | - | |
| 12 | Reactive Demand - kVAR | | - \$ | 1.00 | \$ | - | | - \$ | 1.00 \$ | - | |
| 14 | Total | | | • | \$ | - | | | \$ | - | |
| 15 | | | | • | | | | | | | |
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| FLOF | RIDA PUBLIC SERVICE COMMISSION | EXPLANATION: | | | | venues under Proposed and | | | | pe of Data Shown: | .1-1 40/04/00 |
|----------|--|-------------------------|-----------------------|--------------------------------------|----------------|---|-------------------------------------|------|---------------------|---|------------------|
| COM | IPANY: GULF POWER COMPANY | | another, are used | show revenues s for historic test | separ years | s are to be transferred from or rately for the transfer group. ronly. The total base revenue. E-13a. The billing units mus | Correction factors ue by class must | | | Projected Test Year Er Prior Year Ended/_ Historical Test Year En | / |
| DOC | KET NO.: 20210015-EI | | in Sched each rate | ule E-15. Provid | le tot | al number of bills, MWh's, ai standard and time of use cus | nd billing kWh for | | W | itness: Tiffany C. Cohen | |
| | (1) | (2) | | (3) | | (4) | (5) | | (6) | (7) | (8) |
| Line | TYPE OF CHARGES — | | | enue Calculation | ļ | | | | Revenue Calculation | | |
| No. | PXT - Large High Load Factor Power Service | UNITS | | ARGE/UNIT | | \$ REVENUE | UNITS | С | HARGE/UNIT | \$ REVENUE | Percent Increase |
| 2 | PAT - Large High Load Factor Fower Service | - Time-or-ose Conservat | IOII | | | | | | | | |
| 3 | Base | - | \$ | 800.70 | \$ | - | | - \$ | 1,473.71 \$ | - | |
| 5 | Non-Fuel Energy Demand Charge | - | \$ | 0.00429 | \$ | - | | - \$ | 0.00790 \$ | - | |
| 7 | Demand - On-Peak | - | \$ | 10.84 | \$ | - | | - \$ | 19.95 \$ | _ | |
| 8 | Max Demand | - | \$ | 0.95 | \$ | - | | - \$ | 1.75 \$ | - | |
| 9 10 | Energy - Voltage Discount - kWh | | | -1.00% | ¢ | | | | -1.00% \$ | | |
| 11 | Demand - Voltage Discount - kW | | | -1.00% | | - | | | -1.00% \$ | | |
| 12 | _ | - | \$ | (0.18) | | - | | - \$ | (0.33) \$ | | |
| 13 | | | | | | | | | | | |
| 14 15 | Reactive Demand - kVAR | - | \$ | 1.00 | \$ | - | | - \$ | 1.00 \$ | - | |
| 16 | Total | | | | \$ | - | | | \$ | - | |
| 17 | | | | | | | | | | | |
| 18 | | | | | | | | | | | |
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| FLOF | RIDA PUBLIC SERVICE COMMISSION | | | revenues under Proposed a ners are to be transferred from | | | /pe of Data Shown: <u>C</u> Projected Test Year En | adad 12/21/22 |
|-------------|--------------------------------|---------------|--|---|---|---------------------------|---|------------------|
| COM | IPANY: GULF POWER COMPANY | an are | other, show revenues se e used for historic test ye | parately for the transfer grou ars only. The total base reve lle E-13a. The billing units m | p. Correction factors enue by class must | | _ Prior Year Ended/_ _ Historical Test Year En | |
| DOC | KET NO.: 20210015-EI | ea | | total number of bills, MWh's, ng standard and time of use | | w | 'itness: Tiffany C. Cohen | |
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) |
| Line No. | | Preser UNITS | nt Revenue Calculation CHARGE/UNIT | \$ REVENUE | Prop UNITS | oosed Revenue Calculation | \$ REVENUE | Percent Increase |
| 1 | | ONTO | OHARGE/ONT | ψ ΝΕ VENOE | ONTO | OHARGE/ONT | - THE VEHOL | 1 credit morease |
| 2 3 4 | Base | 1,488 \$ | 1,000.00 | 1,488,000 | 1,488 | \$ 1,840.53 \$ | 2,738,709 | |
| 5 6 | Non-Fuel Energy | 1,243,243,275 | | 29,576,758 | 1,243,243,275 | \$ | 54,441,623 | |
| 7 | Reactive Demand - kVAR | 161,891 \$ | 1.00 | 161,891 | 161,891 | \$ 1.00 \$ | 161,891 | |
| 9 | Total | | 9 | 31,226,649 | | \$ | 57,342,223 | 83.63% |
| 11 12 | | | | | | | | |
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| (2) | (3) | | | | | |
|-------------|-------------|---|--|---|---|---|
| | | (4) | (5) | (6) | (7) | (8) |
| | | ¢ DEVENUE | | | | Dancout Income |
| UNITS | CHARGE/UNIT | \$ REVENUE | UNITS | CHARGE/UNIT | \$ REVENUE | Percent Increase |
| 72 | \$ | - | 72 | | \$ - | |
| 499,271,658 | \$ | - | 499,271,658 | | \$ - | |
| | 9 | 11,703,633 | | | \$ 15,057,661 | 28.66% |
| | | | | | | |
| | UNITS 72 | Present Revenue Calculation UNITS CHARGE/UNIT 72 \$ 499,271,658 \$ | Present Revenue Calculation UNITS CHARGE/UNIT \$ REVENUE 72 \$ - | Present Revenue Calculation Production UNITS CHARGE/UNIT \$ REVENUE UNITS 72 \$ - 72 499,271,658 \$ - 499,271,658 | Present Revenue Calculation Proposed Revenue Calculation UNITS CHARGE/UNIT \$ REVENUE UNITS CHARGE/UNIT 72 \$ - 72 499,271,658 \$ - 499,271,658 | Present Revenue Calculation UNITS CHARGE/UNIT \$ REVENUE UNITS CHARGE/UNIT \$ REVENUE 72 \$ - 72 \$ - 499,271,658 \$ - 499,271,658 \$ - |

| FLOF | RIDA PUBLIC SERVICE COMMISSION | EXPLANATION: | | Type of Data Shown: X Projected Test Year Ended 12/31/22 | | | | | | | |
|----------|---|--------------|----------------------------------|--|--------------|---|--|-----------------------|-------|--|------------------|
| COM | PANY: GULF POWER COMPANY | | another, show are used for hi | revenues s storic test | sepa year | rs are to be transferred from our rately for the transfer group. s only. The total base revenure. E-13a. The billing units mus | Correction factors le by class must | | _ | Prior Year Ended/_ Historical Test Year End | / |
| DOC | KET NO.: 20210015-EI | | | edule (inclu | | tal number of bills, MWh's, ar standard and time of use cus | • | | Wit | tness: Tiffany C. Cohen | |
| | (1) | (2) | (3) | | | (4) | (5) | (6) | | (7) | (8) |
| Line | TYPE OF CHARGES ——— | | sent Revenue | | 1 | | | posed Revenue Calcula | ition | | |
| No. | | UNITS | CHARGE | /UNIT | | \$ REVENUE | UNITS | CHARGE/UNIT | | \$ REVENUE | Percent Increase |
| 1 2 | SBS - Standby and Supplementary Service | | | | | | | | | | |
| 3 | Base | | | | | | | | | | |
| 4 | 100 - 499 kW | | \$ | 261.68 | | - | | \$ 262.06 | | - | |
| 5 | 500 - 7,499 kW | 24 | | 261.68 | | 6,280 | 24 | | | 6,289 | |
| 6 | 7,500 kW or greater | 12 | \$ | 623.10 | \$ | 7,477 | 12 | \$ 624.00 | \$ | 7,488 | |
| 7 8 | Non-Fuel Energy | 2,014,105 | e | 0.03028 | ¢. | 60,987 | 2,014,105 | \$ 0.03032 | Φ. | 61,068 | |
| 9 | Non-Fuel Energy | 2,014,105 | φ | 0.03026 | ф | 00,907 | 2,014,105 | Φ 0.03032 | Φ | 01,000 | |
| 10 | Demand - Local Facilities | | | | | | | | | | |
| 11 | 100 - 499 kW | _ | \$ | 2.93 | \$ | _ | | \$ 2.93 | | | |
| 12 | 500 - 7,499 kW | 50,520 | | 2.65 | | 133,878 | 50.520 | | | 133,878 | |
| 13 | 7,500 kW or greater | 774,528 | | 0.93 | | 720,311 | 774,528 | \$ 0.93 | \$ | 720,311 | |
| 14 | On-Peak Demand | , | | | | , | , | | | , | |
| 15 | 100 - 499 kW | - | \$ | 3.77 | \$ | - | - | \$ 3.78 | \$ | - | |
| 16 | 500 - 7,499 kW | - | \$ | 9.87 | \$ | - | - | \$ 9.88 | \$ | - | |
| 17 | 7,500 kW or greater | - | \$ | 10.84 | \$ | - | - | \$ 10.86 | \$ | - | |
| 18 | Reservation Charge | | | | | | | | | | |
| 19 | 100 - 499 kW | | \$ | 1.38 | | - | - | | | | |
| 20 | 500 - 7,499 kW | | \$ | 1.38 | | 69,718 | - | | | 69,718 | |
| 21 | 7,500 kW or greater | - | \$ | 1.41 | \$ | 1,092,084 | - | \$ 1.41 | \$ | 1,092,084 | |
| 22 | Sum of the Daily On-Peak Standby Demand Charges | | • | 0.05 | • | | | | • | | |
| 23 | 100 - 499 kW | | \$ \$ | 0.65 0.65 | | - | - | | | - | |
| 24 25 | 500 - 7,499 kW 7,500 kW or greater | | \$ \$ | 0.66 | | - | - | | | - | |
| 26 | 7,500 KW of greater | - | Φ | 0.00 | Ф | - | - | Φ 0.00 | Ф | - | |
| 27 | Primary Discount | | | | | | | | | | |
| 28 | Energy - Voltage Discount - kWh | | | | | | | | | | |
| 29 | 100 - 499 kW | | | -1.00% | \$ | | | -1.009 | 6 \$ | _ | |
| 30 | 500 - 7,499 kW | | | -1.00% | | - | | -1.009 | | _ | |
| 31 | Demand - Voltage Discount - kW | | | | | | | | | | |
| 32 | 100 - 499 kW | | | -1.00% | \$ | - | | -1.009 | 6\$ | - | |
| 33 | 500 - 7,499 kW | | | -1.00% | \$ | - | | -1.009 | 6\$ | - | |
| 34 | Primary Discount | | | | | | | | | | |
| 35 | 100 - 499 kW | | \$ | (0.05) | | - | - | | , | - | |
| 36 | 500 - 7,499 kW | - | \$ | (0.05) | \$ | - | - | \$ (0.05 |) \$ | - | |
| 37 | | | | | | | | | | | |
| | | | | | | | | | | | |

| COM | RIDA PUBLIC SERVICE COMMISSION IPANY: GULF POWER COMPANY KET NO.: 20210015-EI | | the test year. If any custo another, show revenues s are used for historic test y equal that shown in Sche- in Schedule E-15. Provid | te revenues under Proposed inners are to be transferred to be parately for the transfer grears only. The total base not be total number of bills, MWI ding standard and time of us | from one schedule to roup. Correction factors evenue by class must s must equal those shown h's, and billing kWh for | <u>x</u> - | ype of Data Shown: _ Projected Test Year End _ Prior Year Ended/_, _ Historical Test Year End i/itness: Tiffany C. Cohen | /ded//_ |
|--|---|--------|--|--|--|---------------------------|---|------------------|
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) |
| Line | TYPE OF CHARGES ———— | Pres | sent Revenue Calculation | | Pro | posed Revenue Calculation | 1 | |
| No. | | UNITS | CHARGE/UNIT | \$ REVENUE | UNITS | CHARGE/UNIT | \$ REVENUE | Percent Increase |
| 1 | SBS - Standby and Supplementary Service (cont.) | | | | | | | |
| 2 3 4 5 | Transmission Discount Energy - Voltage Discount - kWh 500 - 7,499 kW | | -2.00% | \$ (1,220) | | -2.00% \$ | (1,221) | |
| 6 | 7,500 kW or greater Demand - Voltage Discount - kW | | -1.00% | . , , | | -1.00% \$ | (, , | |
| 8 9 10 | 500 - 7,499 kW 7,500 kW or greater Transmission Discount | | -2.00% -1.00% | . , , | | -2.00% \$ -1.00% \$ | (, , | |
| 11 12 13 | 500 - 7,499 kW 7,500 kW or greater | 50,520 | \$ (0.06) \$ (0.07) | * * * * | 50,520 | | | |
| 14 15 | Reactive Demand - kVAR | - | \$ 1.00 | \$ - | - : | \$ 1.00 \$ | - | |
| 16 17 | Cogeneration Base Charge | 12 | \$ 800.70 | <u> </u> | 12 | \$ 1,473.71 \$ | 17,685 | |
| 18 19 20 21 22 23 24 25 26 27 28 29 30 31 32 33 34 35 36 37 | Total | | | \$ 2,092,021 | | \$ | 2,100,196 | 0.39% |

| FLOF | RIDA PUBLIC SERVICE COMMISSION | EXPLANA | | schedule, calculate year. If any custom | Type of Data Shown: X Projected Test Year Ended 12/31/22 | | | | | |
|--------|---|---------|--------------|--|--|--|--------------|---------------------|-------------------------|------------------|
| COM | PANY: GULF POWER COMPANY | | another | show revenues se d for historic test ye at shown in Schedu | | Prior Year Ended/_ Historical Test Year E | | | | |
| DOC | KET NO.: 20210015-EI | | each rat | | total number of bills, MWh ng standard and time of us | | | Wi | itness: Tiffany C. Cohe | n |
| | (1) | (2) | | (3) | (4) | (5) | | (6) | (7) | (8) |
| Line | TYPE OF CHARGES ———— | | Present Rev | enue Calculation | | | Proposed I | Revenue Calculation | | |
| No. | TIPE OF CHARGES | UNITS | CH | ARGE/UNIT | \$ REVENUE | UNITS | CH | IARGE/UNIT | \$ REVENUE | Percent Increase |
| 1 | ISS - Interruptible Standby Service | | | | | | | | | |
| 2 | Base | | - \$ | 24.62 \$ | - | | - \$ | 24.62 \$ | - | |
| 4 | Demond Level Feeting | | | | | | | | | |
| 5 | Demand - Local Facilities | | • | 4.00 6 | | | Φ. | 4.00 Ф | | |
| 6 7 | 100 - 499 kW 500 - 7,499 kW | | - \$ - \$ | 1.66 \$ 1.23 \$ | | | - \$ - \$ | 1.66 \$ 1.23 \$ | - | |
| 8 | 7,500 kW or greater | | - \$ - \$ | 0.51 \$ | | | - \$ - \$ | 0.51 \$ | - | |
| 9 | Reservation Charge | | - \$ \$ | 0.80 | | | - \$ | 0.80 \$ | - | |
| 10 | Sum of the Daily On-Peak Standby Demand Charges | | Ψ | υ.ου ψ | · - | | - ψ | 0.00 φ | - | |
| 11 | June through September | | - \$ | 0.45 \$ | | | - \$ | 0.45 \$ | _ | |
| 12 | October through May | | - \$ | 0.33 | | | - \$ | 0.43 \$ | | |
| 13 | Non-Fuel Energy | | - \$ | 0.00352 \$ | | | - \$ | 0.00 \$ | _ | |
| 14 | Non-i dei Energy | | - ψ | 0.00332 ¥ | - | | - ψ | 0.00 φ | - | |
| 15 | Primary Discount | | | | | | | | | |
| 16 | Energy - Voltage Discount - kWh | | | | | | | | | |
| 17 | 100 - 499 kW | | | -1.00% \$ | - | | | -1.00% \$ | _ | |
| 18 | 500 - 7,499 kW | | | -1.00% \$ | - | | | -1.00% \$ | _ | |
| 19 | Demand - Voltage Discount - kW | | | | | | | | | |
| 20 | 100 - 499 kW | | | -1.00% \$ | - | | | -1.00% \$ | _ | |
| 21 | 500 - 7,499 kW | | | -1.00% \$ | - | | | -1.00% \$ | - | |
| 22 | Primary Discount | | | | | | | | | |
| 23 | 100 - 499 kW | | - \$ | (0.27) \$ | - | | - \$ | (0.27) \$ | - | |
| 24 | 500 - 7,499 kW | | - \$ | (0.41) \$ | - | | - \$ | (0.41) \$ | - | |
| 25 | | | | | | | | | | |
| 26 | Transmission Discount | | | | | | | | | |
| 27 | Energy - Voltage Discount - kWh | | | | | | | | | |
| 28 | 500 - 7,499 kW | | | -2.00% \$ | | | | -2.00% \$ | - | |
| 29 | 7,500 kW or greater | | | -1.00% \$ | - | | | -1.00% \$ | - | |
| 30 | Demand - Voltage Discount - kW | | | | | | | | | |
| 31 | 500 - 7,499 kW | | | -2.00% \$ | | | | -2.00% \$ | - | |
| 32 | 7,500 kW or greater | | | -1.00% \$ | - | | | -1.00% \$ | - | |
| 33 | Primary Discount | | | | | | | | | |
| 34 | 500 - 7,499 kW | | - \$ | (0.48) \$ | | | - \$ | (0.48) \$ | - | |
| 35 | 7,500 kW or greater | | - \$ | (0.07) \$ | - | | - \$ | (0.07) \$ | - | |
| 36 | | | | _ | | | | | | |
| 37 | Total | | | \$ | <u>-</u> | | | \$ | - | 0.00% |
| | | | | | | | | | | |

| СОМ | RIDA PUBLIC SERVICE COMMISSION PANY: GULF POWER COMPANY KET NO.: 20210015-EI | EXPLANATIO | the test year. If any custo another, show revenues s are used for historic test y equal that shown in Sched in Schedule E-15. Provid | te revenues under Proposed a omers are to be transferred fron eparately for the transfer grou- years only. The total base reve dule E-13a. The billing units m e total number of bills, MWh's, ding standard and time of use | n one schedule to p. Correction factors enue by class must nust equal those shown and billing kWh for | | Type of Data Shown: X Projected Test Year E Prior Year Ended _/_ Historical Test Year Ei Witness: Tiffany C. Coher | _/_ nded// |
|--|--|------------|--|--|---|------------------------|--|------------------|
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) |
| Line | TYPE OF CHARGES —— | | Present Revenue Calculation | | | oposed Revenue Calcula | | |
| No. | OS I/II - Street, Roadway, and General Area Light | UNITS | CHARGE/UNIT | \$ REVENUE | UNITS | CHARGE/UNIT | \$ REVENUE | Percent Increase |
| 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 27 28 28 28 29 29 20 20 20 20 20 20 20 20 20 20 20 20 20 | Total | | | \$ 16,595,042 | | | \$ 17,247,555 | 3.93% |
| 29 30 31 32 33 34 35 36 37 | For detail data on this lighting tariff, please refer to N | ИFR E-13d. | | | | | | |

| COMP | DA PUBLIC SERVICE COMMISSION PANY: GULF POWER COMPANY LET NO.: 20210015-EI | EXPLANATIO | the test year. If any custo another, show revenues s are used for historic test y equal that shown in Sche in Schedule E-15. Provid | te revenues under Proposed an imers are to be transferred from eparately for the transfer group rears only. The total base reve dule E-13a. The billing units m e total number of bills, MWh's, ding standard and time of use of | n one schedule to b. Correction factors nue by class must ust equal those shown and billing kWh for | | Type of Data Shown: X Projected Test Year En Prior Year Ended _/_ Historical Test Year End Witness: Tiffany C. Cohen | | |
|---|--|---------------|---|--|---|-----------------------|---|------------------|--|
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | |
| Line | TYPE OF CHARGES — | | Present Revenue Calculation | | | oposed Revenue Calcul | | | |
| No. | OS I/II - Street, Roadway, and General Area Li | UNITS | CHARGE/UNIT | \$ REVENUE | UNITS | CHARGE/UNIT | \$ REVENUE | Percent Increase | |
| 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 | Total | | | \$ 280,294 | | | \$ 292,889 | 4.49% | |
| 30 31 32 33 34 35 36 37 | For detail data on this lighting tariff, please refer | to MFR E-13d. | | | | | | | |

| СОМ | RIDA PUBLIC SERVICE COMMISSION IPANY: GULF POWER COMPANY KET NO.: 20210015-EI | EXPLANATI | ON: By rate schedule, calcular the test year. If any custon another, show revenues are used for historic test yequal that shown in Schedule E-15. Provide each rate schedule (included and transfer group. | | Type of Data Shown: X. Projected Test Year Ended 12/31/22 Prior Year Ended _/_/ Historical Test Year Ended _/_/ Witness: Tiffany C. Cohen | | | | |
|--|---|------------------|--|---|--|--|------------------|-----------------------|--|
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | |
| Line No. | TYPE OF CHARGES - | UNITS | Present Revenue Calculation CHARGE/UNIT | \$ REVENUE | UNITS | roposed Revenue Calcula CHARGE/UNIT | ation \$ REVENUE | – Percent Increase | |
| 1 | OS III - Other Outdoor Service | | | *************************************** | | | ****** | | |
| 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 26 | Total | | | \$ 2,137,926 | | | \$ 2,297,460 | 7.46% | |
| 27 28 29 30 31 32 33 34 35 36 | For detail data on this lighting tariff, please refe | er to MFR E-13d. | | | | | | | |

| COM | RIDA PUBLIC SERVICE COMMISSION IPANY: GULF POWER COMPANY EKET NO.: 20210015-EI | EXPLANATION: | By rate schedule, calculate the test year. If any custor another, show revenues so are used for historic test ye equal that shown in Sched in Schedule E-15. Provide each rate schedule (include and transfer group. | Type of Data Shown: X Projected Test Year Ended 12/31/22 Prior Year Ended/_/ Historical Test Year Ended/_/ Witness: Tiffany C. Cohen | | | | |
|--|--|---------------|--|--|-------|--------------------------------------|------------------|------------------|
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) |
| Line No. | | Pre UNITS | esent Revenue Calculation CHARGE/UNIT | \$ REVENUE | Pro | pposed Revenue Calcul CHARGE/UNIT | ation \$ REVENUE | Percent Increase |
| 1 | OS I/II - Street, Roadway, and General Area L | | | \$ KEVENUE | UNITS | CHARGE/UNIT | \$ REVENUE | Percent increase |
| 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 | | | = | \$ 88,735 | | | \$ 94,751 | 6.78% |
| 24 25 26 27 28 29 30 31 32 33 34 35 36 37 | For detail data on this lighting tariff, please refer | to MFR E-13d. | | | | | | |

| СОМ | RIDA PUBLIC SERVICE COMMISSION PANY: GULF POWER COMPANY KET NO.: 20210015-EI | EXPLANATI | the test year. If any custo another, show revenues s are used for historic test y equal that shown in Sched in Schedule E-15. Provid | e revenues under Proposed an mers are to be transferred from eparately for the transfer group tears only. The total base reve dule E-13a. The billing units me total number of bills, MWh's, ding standard and time of use of | | Type of Data Shown: X Projected Test Year Ended 12/31/22 Prior Year Ended/_/ Historical Test Year Ended/_/ Witness: Tiffany C. Cohen | | | | |
|--|--|-----------|--|---|-------|---|------------|-------------------|--|--|
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | | |
| Line No. | TYPE OF CHARGES ———— | | Present Revenue Calculation CHARGE/UNIT | ¢ DEVENUE | | oposed Revenue Calcul | | Dancant Incorpora | | |
| 1 | OS III - Other Outdoor Service migrating to SL-2M | UNITS | CHARGE/UNIT | \$ REVENUE | UNITS | CHARGE/UNIT | \$ REVENUE | Percent Increase | | |
| 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30 31 31 31 32 33 33 34 34 34 35 36 36 37 37 37 37 37 37 37 37 37 37 37 37 37 | Total For detail data on this lighting tariff, please refer to MFR | R E-13d. | | \$ 93,194 | | | \$ 100,958 | 8.33% | | |
| 35 36 37 | 5 5 7, | | | | | | | | | |

Company: GULF POWER COMPANY

Docket No.: 20210015-EI

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

Type of Data Shown: X Proj. Test Yr Ended 12/31/22 Prior Year Ended __/__/_ Historical Test Year Ended __/__/_

Witness: Tiffany C. Cohen

(1) (3) (4) (5) (6) (9) (10)

| | | | | | | Present Rates | | | | | | | | |
|-------------|---|--------------------------|--------------------------|-------------------|--------------------------------|-------------------|------------------|-----------|-------------------------------|--------------------|----------------------------------|--|--|--|
| Line No. | TYPE OF FACILITY | Total Annual Billings | Estimated Monthly Kwh | Annual Kwh | Fixture | Maintenance | Energy | Conductor | Metered Customer Charge | Total Charges | Total Present Annual Revenues | | | |
| 1 | GEOS12 | | | | | | | | | | | | | |
| 2 | Company-Owned | - | | | | | | | | | | | | |
| 3 | Mercury Vapor 17,000 lu 400 watts - Cobrahead | 694 | 152 | 105,488 | \$5.30 | \$2.25 | \$3.83 | | | \$11.38 | \$7,898 | | | |
| | Mercury Vapor 17,000 lu 400 watts - Directional | 20 | 163 | 3,260 | \$7.97 | \$3.02 | \$4.10 | | | \$15.09 | \$302 | | | |
| | Mercury Vapor 3,200 lu 100 watts - Cobrahead (F) | 278 | 39 | 10,842 | \$4.06 | \$1.90 | \$0.98 | | | \$6.94 | \$1,928 | | | |
| | Mercury Vapor 48,000 lu 1000 watts - Vobrahead (F) | 10 | 372 | 3,720 | \$10.63 | \$3.91 | \$9.36 | | | \$23.90 | \$239 | | | |
| 7 | Mercury Vapor 7,000 lu 175 watts - Cobrahead (F) | 615 | 67 | 41,205 | \$3.69 | \$1.78 | \$1.69 | | | \$7.16 | \$4,401 | | | |
| | Mercury Vapor 7,000 lu 175 watts - Open Bottom | 6,623 | 67 | 443,741 | \$2.19 | \$1.36 | \$1.69 | | | \$5.24 | \$34,705 | | | |
| | Mercury Vapor 9,400 lu 250 watts - Cobrahead (F) | 79 | 95 | 7,505 | \$4.85 | \$2.16 | \$2.39 | | | \$9.40 | \$742 | | | |
| | Metal Halide 100,000 lu 1,000 watts - Large Flood | 8,864 | 378 | 3,350,592 | \$8.79 | \$5.24 | \$9.51 | | | \$23.54 | \$208,659 | | | |
| | Metal Halide 100,000 lu 1,000 watts - Large Parking Lot | 218 | 378 | 82,404 | \$19.53 | \$7.28 | \$9.51 | | | \$36.32 | \$7,918 | | | |
| | Metal Halide 12,000 lu 175 watts - Acorn (F) | 565 | 72 | 40,680 | \$13.64 | \$5.72 | \$1.81 | | | \$21.17 | \$11,961 | | | |
| | Metal Halide 12,000 lu 175 watts - Colonial (F) | 952 | 72 | 68,544 | \$3.77 | \$3.00 | \$1.81 | | | \$8.58 | \$8,168 | | | |
| | Metal Halide 13,000 lu 150 watts - Acorn PS (F) | 555 | 65 | 36,075 | \$15.47 | \$5.58 | \$1.64 | | | \$22.69 | \$12,593 | | | |
| | Metal Halide 13,000 lu 150 watts - Colonial PS (F) | 2,727 198 | 65 65 | 177,255 12,870 | \$4.81 \$33.54 | \$2.62 \$10.62 | \$1.64 \$1.64 | | | \$9.07 \$45.80 | \$24,734 \$9.068 | | | |
| | Metal Halide 13,000 lu 150 watts - Destin Single PS (F) Metal Halide 13,000 lu 150 watts - English Coach PS | 190 | 65 | 650 | \$33.5 4 \$15.82 | \$10.62 \$5.68 | \$1.64 \$1.64 | | | \$23.14 | \$9,066 \$231 | | | |
| | Metal Halide 32.000 lu 400 watts - English Coach PS Metal Halide 32.000 lu 400 watts - Small Flood | 14,594 | 163 | 2,378,822 | \$6.13 | \$2.64 | \$1.64 | | | \$23.14 \$12.87 | \$231 \$187,825 | | | |
| | Metal Halide 32,000 lu 400 watts - Small Parking Lot | 2,013 | 163 | 328,119 | \$11.32 | \$2.64 \$4.10 | \$4.10 \$4.10 | | | \$12.67 \$19.52 | \$39,294 | | | |
| | Metal Halide 33.000 lu 350 watts - Shoebox | 565 | 137 | 77.405 | \$8.21 | \$3.76 | \$3.45 | | | \$15.42 | \$8.712 | | | |
| | Metal Halide 33,000 lu 350 watts - Small Flood | 12,463 | 137 | 1,707,431 | \$6.86 | \$3.76 | \$3.45 | | | \$13.69 | \$170,618 | | | |
| | Metal Halide 68,000 lu 750 watts - Flood | 496 | 288 | 142,848 | \$7.08 | \$5.67 | \$7.25 | | | \$20.00 | \$9,920 | | | |
| | Sodium Vapor 125,000 lu 1000 watts - Large Flood | 139 | 379 | 52,681 | \$9.52 | \$3.65 | \$9.54 | | | \$20.00 | \$3,157 | | | |
| | Sodium Vapor 16,000 lu 150 watts - Directional | 922 | 68 | 62,696 | \$5.59 | \$2.32 | \$1.71 | | | \$9.62 | \$8,870 | | | |
| | Sodium Vapor 17,600 lu 200 watts - Destin Double (F) | 10 | 82 | 820 | \$50.55 | \$15.16 | \$2.06 | | | \$67.77 | \$678 | | | |
| | Sodium Vapor 20,000 lu 200 watts - Cobrahead | 18,045 | 80 | 1,443,600 | \$5.12 | \$2.23 | \$2.01 | | | \$9.36 | \$168,901 | | | |
| | Sodium Vapor 20,000 lu 200 watts - Directional | 972 | 80 | 77.760 | \$8.07 | \$3.07 | \$2.01 | | | \$13.15 | \$12,782 | | | |
| | Sodium Vapor 20,000 lu 200 watts - Large ORL (F) | 2,251 | 80 | 180,080 | \$19.25 | \$6.16 | \$2.01 | | | \$27.42 | \$61,722 | | | |
| 29 | Sodium Vapor 20,000 lu 200 watts - Small ORL | 10 | 80 | 800 | \$11.82 | \$4.09 | \$2.01 | | | \$17.92 | \$179 | | | |
| | Sodium Vapor 25,000 lu 250 watts - Bracket Mount CIS | 496 | 100 | 49,600 | \$11.53 | \$4.03 | \$2.52 | | | \$18.08 | \$8,968 | | | |
| | Sodium Vapor 25,000 lu 250 watts - Cobrahead | 15,536 | 100 | 1,553,600 | \$4.98 | \$2.19 | \$2.52 | | | \$9.69 | \$150,544 | | | |
| | Sodium Vapor 25,000 lu 250 watts - Cutoff Cobrahead | 3,659 | 100 | 365,900 | \$5.04 | \$2.21 | \$2.52 | | | \$9.77 | \$35,748 | | | |
| | Sodium Vapor 25,000 lu 250 watts - Small ORL (F) | 377 | 100 | 37,700 | \$11.38 | \$3.98 | \$2.52 | | | \$17.88 | \$6,741 | | | |
| | Sodium Vapor 25,000 lu 250 watts - Tenon Top CIS (F) | 59 | 100 | 5,900 | \$11.54 | \$4.03 | \$2.52 | | | \$18.09 | \$1,067 | | | |
| 35 | Sodium Vapor 46,000 lu 400 watts - Bracket Mount CIS (F |) 337 | 161 | 54,257 | \$12.28 | \$4.22 | \$4.05 | | | \$20.55 | \$6,925 | | | |
| 36 | Sodium Vapor 46,000 lu 400 watts - Cobrahead | 10,500 | 164 | 1,722,000 | \$5.24 | \$2.26 | \$4.13 | | | \$11.63 | \$122,115 | | | |
| 37 | Sodium Vapor 46,000 lu 400 watts - Cutoff Cobrahead | 317 | 164 | 51,988 | \$5.25 | \$2.26 | \$4.13 | | | \$11.64 | \$3,690 | | | |
| 38 | Sodium Vapor 46,000 lu 400 watts - Directional | 77,622 | 164 | 12,730,008 | \$5.99 | \$2.48 | \$4.13 | | | \$12.60 | \$978,037 | | | |
| 39 | Sodium Vapor 46,000 lu 400 watts - Large ORL | 407 | 164 | 66,748 | \$21.68 | \$6.85 | \$4.13 | | | \$32.66 | \$13,293 | | | |
| 40 | Sodium Vapor 46,000 lu 400 watts - Shoebox (F) | 407 | 164 | 66,748 | \$9.94 | \$3.57 | \$4.13 | | | \$17.64 | \$7,179 | | | |
| 41 | Sodium Vapor 46,000 lu 400 watts - Shoebox MTRD | 243 | 164 | 39,852 | \$15.60 | \$5.97 | \$4.13 | | | \$25.70 | \$6,245 | | | |
| 42 | Sodium Vapor 46,000 lu 400 watts - Small ORL | 773 | 164 | 126,772 | \$11.90 | \$4.12 | \$4.13 | | | \$20.15 | \$15,576 | | | |
| | | | | | | | | | | | | | | |

Recap Schedules: E-13a Supporting Schedules:

Company: GULF POWER COMPANY

Docket No.: 20210015-EI

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

Type of Data Shown: X Proj. Test Yr Ended 12/31/22 Prior Year Ended _ / _ / _ Historical Test Year Ended _ / _ / _

Witness: Tiffany C. Cohen

(1) (2) (3) (4) (5) (10) (11) (13)

| | | | | | | Proposed Rates | | | | Total Proposed | d Revenue | | |
|-------------|---|--------------------------|--------------------------|--------------------|--------------------|-------------------|-------------------|-----------|-------------------------------|--------------------|---------------------|------------------------|--------------------------|
| Line No. | No. TYPE OF FACILITY | Total Annual Billings | Estimated Monthly Kwh | Annual Kwh | Fixture | Maintenance | Energy | Conductor | Metered Customer Charge | Total Charges | Annual Revenues | Increase / Decrease | % Increase / Decrease |
| 1 | GEOS12 | - | - | | | | | | | - | | | |
| 2 | Company-Owned | _ | | | | | | | | | | | |
| 3 | Mercury Vapor 17,000 lu 400 watts - Cobrahead | 694 | 152 | 105,488 | \$5.49 | \$2.32 | \$4.11 | | | \$11.92 | \$8,272 | \$375 | 4.75% |
| 4 | Mercury Vapor 17,000 lu 400 watts - Directional | 20 | 163 | 3,260 | \$8.26 | \$3.11 | \$4.41 | | | \$15.78 | \$316 | \$14 | 4.57% |
| 5 | Mercury Vapor 3,200 lu 100 watts - Cobrahead (F) | 278 | 39 | 10,842 | \$4.20 | \$1.96 | \$1.05 | | | \$7.21 | \$2,004 | \$76 | 3.95% |
| 6 | Mercury Vapor 48,000 lu 1000 watts - Vobrahead (F) | 10 | 372 | 3,720 | \$11.01 | \$4.03 | \$10.06 | | | \$25.10 | \$251 | \$12 | 5.02% |
| / | Mercury Vapor 7,000 lu 175 watts - Cobrahead (F) | 615 | 67 | 41,205 | \$3.82 | \$1.83 | \$1.81 | | | \$7.46 | \$4,588 | \$187 | 4.24% |
| | Mercury Vapor 7,000 lu 175 watts - Open Bottom | 6,623 | 67 | 443,741 | \$2.27 | \$1.40 | \$1.81 | | | \$5.48 | \$36,294 | \$1,590 | 4.58% |
| | Mercury Vapor 9,400 lu 250 watts - Cobrahead (F) | 79 | 95 378 | 7,505 3,350,592 | \$5.02 | | \$2.57 | | | \$9.82 | \$776 | \$34 | 4.52% |
| | Metal Halide 100,000 lu 1,000 watts - Large Flood | 8,864 | | | \$9.11 | \$5.40 | \$10.22 | | | \$24.73 | \$219,207 | \$10,548 | 5.06% |
| | Metal Halide 100,000 lu 1,000 watts - Large Parking Lot Metal Halide 12,000 lu 175 watts - Acorn (F) | 218 565 | 378 72 | 82,404 40,680 | \$20.23 \$14.13 | \$7.50 \$5.89 | \$10.22 \$1.95 | | | \$37.95 \$21.97 | \$8,273 \$12,413 | \$355 \$452 | 4.49% 3.78% |
| | Metal Halide 12,000 lu 175 watts - Acom (F) Metal Halide 12,000 lu 175 watts - Colonial (F) | 952 | 72 | 68,544 | \$3.91 | \$3.09 | \$1.95 \$1.95 | | | \$8.95 | \$12,413 \$8,520 | \$452 \$352 | 3.76% 4.31% |
| | Metal Halide 13,000 lu 175 watts - Acorn PS (F) | 555 | 65 | 36,075 | \$16.03 | \$5.09 \$5.75 | \$1.95 \$1.76 | | | \$23.54 | \$13,065 | \$472 | 4.31% 3.75% |
| | Metal Halide 13,000 lu 150 watts - Acom F3 (F) | 2,727 | 65 | 177,255 | \$4.98 | \$2.70 | \$1.76 | | | \$9.44 | \$25,743 | \$1,009 | 4.08% |
| | Metal Halide 13,000 lu 150 watts - Coloniai P3 (F) | 198 | 65 | 12,870 | \$34.75 | \$2.70 \$10.94 | \$1.76 | | | \$47.45 | \$9,395 | \$327 | 3.60% |
| | Metal Halide 13,000 lu 150 watts - English Coach PS | 10 | 65 | 650 | \$16.39 | \$5.85 | \$1.76 | | | \$24.00 | \$240 | \$9 | 3.72% |
| | Metal Halide 32.000 lu 400 watts - Small Flood | 14.594 | 163 | 2.378.822 | \$6.35 | \$2.72 | \$4.41 | | | \$13.48 | \$196,727 | \$8.902 | 4.74% |
| | Metal Halide 32,000 lu 400 watts - Small Parking Lot | 2,013 | 163 | 328,119 | \$11.73 | \$4.22 | \$4.41 | | | \$20.36 | \$40,985 | \$1,691 | 4.30% |
| | Metal Halide 33.000 lu 350 watts - Shoebox | 565 | 137 | 77,405 | \$8.51 | \$3.87 | \$3.70 | | | \$16.08 | \$9.085 | \$373 | 4.28% |
| | Metal Halide 33,000 lu 350 watts - Small Flood | 12,463 | 137 | 1,707,431 | \$7.11 | \$3.48 | \$3.70 | | | \$14.29 | \$178,096 | \$7,478 | 4.38% |
| | Metal Halide 68,000 lu 750 watts - Flood | 496 | 288 | 142.848 | \$7.34 | \$5.84 | \$7.79 | | | \$20.97 | \$10,401 | \$481 | 4.85% |
| | Sodium Vapor 125,000 lu 1000 watts - Large Flood | 139 | 379 | 52,681 | \$9.86 | \$3.76 | \$10.25 | | | \$23.87 | \$3,318 | \$161 | 5.11% |
| | Sodium Vapor 16,000 lu 150 watts - Directional | 922 | 68 | 62,696 | \$5.79 | \$2.39 | \$1.84 | | | \$10.02 | \$9,238 | \$369 | 4.16% |
| | Sodium Vapor 17,600 lu 200 watts - Destin Double (F) | 10 | 82 | 820 | \$52.37 | \$15.62 | \$2.22 | | | \$70.21 | \$702 | \$24 | 3.60% |
| | Sodium Vapor 20,000 lu 200 watts - Cobrahead | 18,045 | 80 | 1,443,600 | \$5.30 | \$2.30 | \$2.16 | | | \$9.76 | \$176,119 | \$7,218 | 4.27% |
| 27 | Sodium Vapor 20,000 lu 200 watts - Directional | 972 | 80 | 77,760 | \$8.36 | \$3.16 | \$2.16 | | | \$13.68 | \$13,297 | \$515 | 4.03% |
| 28 | Sodium Vapor 20,000 lu 200 watts - Large ORL (F) | 2,251 | 80 | 180,080 | \$19.94 | \$6.35 | \$2.16 | | | \$28.45 | \$64,041 | \$2,319 | 3.76% |
| 29 | Sodium Vapor 20,000 lu 200 watts - Small ORL | 10 | 80 | 800 | \$12.25 | \$4.21 | \$2.16 | | | \$18.62 | \$186 | \$7 | 3.91% |
| 30 | Sodium Vapor 25,000 lu 250 watts - Bracket Mount CIS | 496 | 100 | 49,600 | \$11.95 | \$4.15 | \$2.70 | | | \$18.80 | \$9,325 | \$357 | 3.98% |
| 31 | Sodium Vapor 25,000 lu 250 watts - Cobrahead | 15,536 | 100 | 1,553,600 | \$5.16 | \$2.26 | \$2.70 | | | \$10.12 | \$157,224 | \$6,680 | 4.44% |
| 32 | Sodium Vapor 25,000 lu 250 watts - Cutoff Cobrahead | 3,659 | 100 | 365,900 | \$5.22 | \$2.28 | \$2.70 | | | \$10.20 | \$37,322 | \$1,573 | 4.40% |
| 33 | Sodium Vapor 25,000 lu 250 watts - Small ORL (F) | 377 | 100 | 37,700 | \$11.79 | \$4.10 | \$2.70 | | | \$18.59 | \$7,008 | \$268 | 3.97% |
| 34 | Sodium Vapor 25,000 lu 250 watts - Tenon Top CIS (F) | 59 | 100 | 5,900 | \$11.96 | \$4.15 | \$2.70 | | | \$18.81 | \$1,110 | \$42 | 3.98% |
| 35 | Sodium Vapor 46,000 lu 400 watts - Bracket Mount CIS (F | 337 | 161 | 54,257 | \$12.72 | \$4.35 | \$4.35 | | | \$21.42 | \$7,219 | \$293 | 4.23% |
| 36 | Sodium Vapor 46,000 lu 400 watts - Cobrahead | 10,500 | 164 | 1,722,000 | \$5.43 | \$2.33 | \$4.43 | | | \$12.19 | \$127,995 | \$5,880 | 4.82% |
| 37 | Sodium Vapor 46,000 lu 400 watts - Cutoff Cobrahead | 317 | 164 | 51,988 | \$5.44 | \$2.33 | \$4.43 | | | \$12.20 | \$3,867 | \$178 | 4.81% |
| | Sodium Vapor 46,000 lu 400 watts - Directional | 77,622 | 164 | 12,730,008 | \$6.21 | \$2.55 | \$4.43 | | | \$13.19 | \$1,023,834 | \$45,797 | 4.68% |
| | Sodium Vapor 46,000 lu 400 watts - Large ORL | 407 | 164 | 66,748 | \$22.46 | | \$4.43 | | | \$33.95 | \$13,818 | \$525 | 3.95% |
| | Sodium Vapor 46,000 lu 400 watts - Shoebox (F) | 407 | 164 | 66,748 | \$10.30 | \$3.68 | \$4.43 | | | \$18.41 | \$7,493 | \$313 | 4.37% |
| | Sodium Vapor 46,000 lu 400 watts - Shoebox MTRD | 243 | 164 | 39,852 | \$16.16 | | \$4.43 | | | \$26.74 | \$6,498 | \$253 | 4.05% |
| 42 | Sodium Vapor 46,000 lu 400 watts - Small ORL | 773 | 164 | 126,772 | \$12.33 | \$4.24 | \$4.43 | | | \$21.00 | \$16,233 | \$657 | 4.22% |
| | | | | | | | | | | | | | |

Recap Schedules: E-13a Supporting Schedules:

Company: GULF POWER COMPANY

Docket No.: 20210015-EI

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

Type of Data Shown: X Proj. Test Yr Ended 12/31/22 Prior Year Ended __/__/_ Historical Test Year Ended __/__/_

Witness: Tiffany C. Cohen

(1) (2) (3) (4) (5) (6) (8) (9) (10)

| Line No. | TYPE OF FACILITY | Total Annual Billings | Estimated Monthly Kwh | Annual Kwh | Fixture | Maintenance | Energy | Conductor | Metered Customer Charge | Total Charges | Total Present Annual Revenues |
|-------------|--|--------------------------|--------------------------|--------------------|--------------------|------------------|------------------|-----------|-------------------------------|--------------------|----------------------------------|
| 1 | Sodium Vapor 5,400 lu 70 watts - Cobrahead (F) | 1,933 | 29 | 56,057 | \$4.44 | \$2.06 | \$0.73 | | | \$7.23 | \$13,976 |
| | Sodium Vapor 5,400 lu 70 watts - Open Bottom | 744 | 29 | 21,576 | \$3.16 | \$1.71 | \$0.73 | | | \$5.60 | \$4,166 |
| 3 | Sodium Vapor 8,800 lu 100 watts - Acorn | 27,830 | 41 | 1,141,030 | \$13.50 | \$4.56 | \$1.03 | | | \$19.09 | \$531,275 |
| 4 | Sodium Vapor 8,800 lu 100 watts - Cobrahead | 215,339 | 41 | 8,828,899 | \$3.71 | \$1.81 | \$1.03 | | | \$6.55 | \$1,410,470 |
| 5 | Sodium Vapor 8,800 lu 100 watts - Colonial | 26,710 | 41 | 1,095,110 | \$3.64 | \$1.79 | \$1.03 | | | \$6.46 | \$172,547 |
| 6 | Sodium Vapor 8,800 lu 100 watts - Cutoff Cobrahead | 10,708 | 41 | 439,028 | \$4.10 | \$1.92 | \$1.03 | | | \$7.05 | \$75,491 |
| / | Sodium Vapor 8,800 lu 100 watts - Destin Single (F) | 654 | 41 | 26,814 | \$25.36 | \$7.87 | \$1.03 | | | \$34.26 | \$22,406 |
| 8 | Sodium Vapor 8,800 lu 100 watts - English Coach (F) | 724 | 41 | 29,684 | \$14.73 | \$4.89 | \$1.03 | | | \$20.65 | \$14,951 |
| 9 | Sodium Vapor 8,800 lu 100 watts - Open Bottom | 310,078 | 41 | 12,713,198 | \$2.72 | \$1.55 | \$1.03 | | | \$5.30 | \$1,643,413 |
| 10 | Sodium Vapor 8,800 lu 100 watts - Open Bottom w Shield | 149 | 41 | 6,109 | \$3.71 | \$1.81 | \$1.03 | | | \$6.55 | \$976 |
| | LED 10200 Cobrahead S3 LED 116019 ATB0 100 | 1,067 | 46 | 49,082 | \$7.61 | \$4.65 \$4.78 | \$1.16 \$0.91 | | | \$13.42 | \$14,319 |
| | LED 15311 Roadway 3 | 4,136 13,018 | 36 51 | 148,896 663,918 | \$8.11 \$8.46 | \$4.78 \$4.86 | \$0.91 | | | \$13.80 \$14.60 | \$57,077 \$190,063 |
| | LED 18600 Flood Small | 8,672 | 52 | 450,944 | \$0.40 \$12.40 | \$6.30 | \$1.20 \$1.31 | | | \$14.60 \$20.01 | \$190,063 \$173,527 |
| | LED 23240 ATB2 280 S4 | 16.277 | 96 | 1.562.592 | \$12.40 \$12.74 | \$7.34 | \$2.42 | | | \$20.01 | \$366.233 |
| | LED 23588 ATB2 210 | 9,587 | 68 | 651,916 | \$12.74 | \$7.01 | \$2.42 \$1.71 | | | \$22.30 \$21.35 | \$204,682 |
| | LED 2820 Acorn A5 | 19 | 19 | 361 | \$26.12 | \$8.08 | \$0.48 | | | \$34.68 | \$659 |
| | LED 28557 Roadway 4 | 3,535 | 98 | 346,430 | \$11.56 | \$6.44 | \$2.47 | | | \$20.47 | \$72,361 |
| | LED 28700 Flood Medium | 18,793 | 75 | 1,409,475 | \$14.38 | \$7.30 | \$1.89 | | | \$23.57 | \$442,951 |
| | LED 30979 ATB2 270 | 28,456 | 94 | 2,674,864 | \$14.64 | \$7.95 | \$2.37 | | | \$24.96 | \$710,262 |
| | LED 36000 Flood 421 W | 10,006 | 145 | 1,450,870 | \$17.55 | \$9.69 | \$3.65 | | | \$30.89 | \$309,085 |
| | LED 37400 Flood Large | 41.588 | 102 | 4,241,976 | \$16.85 | \$8.39 | \$2.57 | | | \$27.81 | \$1.156.562 |
| | LED 4204 Security Lt | 177,396 | 15 | 2,660,940 | \$4.67 | \$2.79 | \$0.38 | | | \$7.84 | \$1,390,785 |
| | LED 4339 Colonial Small | 10,502 | 15 | 157,530 | \$8.61 | \$4.89 | \$0.38 | | | \$13.88 | \$145,768 |
| | LED 5032 LG Colonial | 496 | 25 | 12,400 | \$9.64 | \$5.79 | \$0.63 | | | \$16.06 | \$7,966 |
| 26 | LED 5100 Cobrahead S2 | 4,612 | 25 | 115,300 | \$6.18 | \$4.03 | \$0.63 | | | \$10.84 | \$49,994 |
| 27 | LED 5355 Wildlife Cert | 2,611 | 36 | 93,996 | \$17.22 | \$9.14 | \$0.91 | | | \$27.27 | \$71,202 |
| 28 | LED 5510 Roadway 1 | 20,947 | 21 | 439,887 | \$5.62 | \$3.57 | \$0.53 | | | \$9.72 | \$203,605 |
| 29 | LED 5963 Colonial Large | 2,573 | 25 | 64,325 | \$9.00 | \$5.08 | \$0.63 | | | \$14.71 | \$37,849 |
| 30 | LED 6320 ATB071 S2/S3 | 438 | 24 | 10,512 | \$7.71 | \$5.25 | \$0.60 | | | \$13.56 | \$5,939 |
| 31 | LED 7026 Destin 1 | 1,163 | 34 | 39,542 | \$31.94 | \$15.16 | \$0.86 | | | \$47.96 | \$55,777 |
| 32 | LED 8022 ATB0 70 | 381 | 25 | 9,525 | \$7.56 | \$4.54 | \$0.63 | | | \$12.73 | \$4,850 |
| 33 | LED 8575 Destin | 267 | 27 | 7,209 | \$24.39 | \$11.89 | \$0.69 | | | \$36.97 | \$9,871 |
| 34 | LED 8704 Acorn A | 4,994 | 28 | 139,832 | \$19.00 | \$9.48 | \$0.70 | | | \$29.18 | \$145,725 |
| 35 | LED 9200 ATB1 105 S3 | 476 | 36 | 17,136 | \$11.26 | \$6.32 | \$0.91 | | | \$18.49 | \$8,801 |
| 36 | LED 9336 ATB0 108 | 9,225 | 37 | 341,325 | \$7.13 | \$4.64 | \$0.93 | | | \$12.70 | \$117,158 |
| | LED 9514 Roadway 2 | 29,619 | 33 | 977,424 | \$6.14 | \$3.79 | \$0.83 | | | \$10.76 | \$318,699 |
| | Total | | | 70,804,678 | \$7,084,909 | \$3,656,959 | \$1,781,907 | | | | \$12,523,775 |
| 39 | | | | | | | | | | | |
| 40 | GEOS12 | | | | | | | | | | |
| 41 | Customer - Owned - Energy Only | = | | | | | | | | | |
| 42 | Customer Owned 20,000 lu 200 watts - Unmetered (EO) | 48 | 80 | 3,840 | | | \$2.01 | | | \$2.01 | \$96 |
| | | | | | | | | | | | |

Supporting Schedules: Recap Schedules: E-13a

(13)

(5)

FLORIDA PUBLIC SERVICE COMMISSION

(1)

Company: GULF POWER COMPANY

41 Customer - Owned - Energy Only

42 Customer Owned 20,000 lu 200 watts - Unmetered (EO)

Docket No.: 20210015-EI

(4)

(2)

48

80

3.840

(3)

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

(9)

(10)

\$2 16

\$104

\$7

7.46%

Type of Data Shown: X Proj. Test Yr Ended 12/31/22 Prior Year Ended / / Historical Test Year Ended / /

Witness: Tiffany C. Cohen

(11)

Proposed Rates Total Proposed Revenue Line Total Annual Estimated Metered % Increase / TYPE OF FACILITY Annual Kwh Annual Increase / No. Monthly Kwh Billings Fixture Maintenance Energy Conductor Customer **Total Charges** Decrease Revenues Decrease Charge Sodium Vapor 5,400 lu 70 watts - Cobrahead (F) 1,933 29 56,057 \$4.60 \$2.12 \$0.78 \$7.50 \$14,498 \$522 3 73% 2 Sodium Vapor 5,400 lu 70 watts - Open Bottom 744 29 21,576 \$3.27 \$1.76 \$0.78 \$5.81 \$4,323 \$156 3.75% 27.830 41 \$13.99 \$19.80 \$551,034 \$19,759 3.72% 3 Sodium Vapor 8,800 lu 100 watts - Acorn 1,141,030 \$4.70 \$1 11 Sodium Vapor 8,800 lu 100 watts - Cobrahead 215,339 41 8,828,899 \$3.84 \$1.86 \$1.11 \$6.81 \$1,466,459 \$55,988 3.97% 4 26.710 \$3.77 5 Sodium Vapor 8,800 lu 100 watts - Colonial 41 1.095.110 \$1.84 \$1.11 \$6.72 \$179,491 \$6.945 4 02% Sodium Vapor 8,800 lu 100 watts - Cutoff Cobrahead 10.708 41 439.028 \$4.25 \$1.98 \$1.11 \$7.34 \$78.597 \$3,105 4 11% 6 Sodium Vapor 8,800 lu 100 watts - Destin Single (F) 654 41 26,814 \$26.28 \$8.11 \$1 11 \$35.50 \$23.217 \$811 3.62% 8 Sodium Vapor 8,800 lu 100 watts - English Coach (F) 724 41 29,684 \$15.26 \$5.04 \$1 11 \$21.41 \$15,501 \$550 3.68% Sodium Vapor 8,800 lu 100 watts - Open Bottom 310.078 41 12.713.198 \$2.82 \$1.60 \$1.11 \$5.53 \$1.714.731 \$71.318 4.34% 9 10 Sodium Vapor 8.800 lu 100 watts - Open Bottom w Shield 149 41 6.109 \$3.84 \$1.86 \$1.11 \$6.81 \$1.015 \$39 3.97% 11 LED 10200 Cobrahead S3 1,067 46 49,082 \$7.88 \$4.79 \$1.24 \$13.91 \$14,842 \$523 3.65% 12 LED 116019 ATB0 100 4.136 36 148.896 \$8.40 \$4.92 \$0.97 \$14.29 \$59.103 \$2.027 3.55% 13 LED 15311 Roadway 3 13.018 663.918 \$8.77 \$1.38 \$15.16 \$197.353 51 \$5.01 \$7.290 3 84% 14 LED 18600 Flood Small 8,672 52 450,944 \$12.85 \$6.49 \$1.41 \$20.75 \$179,944 \$6,417 3.70% 15 LED 23240 ATB2 280 S4 16,277 96 1,562,592 \$13.20 \$7.56 \$2.60 \$23.36 \$380,231 \$13.998 3.82% 16 LED 23588 ATB2 210 9.587 68 651.916 \$13.09 \$7.22 \$1.84 \$22.15 \$212.352 \$7.670 3.75% 17 LED 2820 Acorn A5 19 19 361 \$27.06 \$8.32 \$0.51 \$35.89 \$682 \$23 3.49% 3,535 346,430 18 LED 28557 Roadway 4 98 \$11.98 \$6.63 \$2.65 \$21.26 \$75,154 \$2,793 3.86% 19 LED 28700 Flood Medium 18,793 75 1,409,475 \$14.90 \$7.52 \$2.03 \$24.45 \$459,489 \$16,538 3.73% \$25.90 \$737.010 20 LED 30979 ATB2 270 28.456 94 2,674,864 \$15.17 \$8 19 \$2.54 \$26,749 3 77% 21 LED 36000 Flood 421 W 10.006 145 1.450.870 \$18.18 \$9.98 \$3.92 \$32.08 \$320.992 \$11.907 3 85% 22 LED 37400 Flood Large 41.588 102 4,241,976 \$17.46 \$8.64 \$2.76 \$28.86 \$1,200,230 \$43,667 3.78% 177 396 2.660.940 \$4 84 \$2.87 \$8 12 \$1,440,456 23 LED 4204 Security Lt 15 \$0.41 \$49.671 3 57% 24 LED 4339 Colonial Small 10 502 \$8.92 \$5.04 \$14.37 \$150 914 15 157.530 \$0.41 \$5,146 3 53% 25 LED 5032 LG Colonial 496 25 12.400 \$9.99 \$5.96 \$0.68 \$16.63 \$8.248 \$283 3.55% 26 LED 5100 Cobrahead S2 4.612 25 115.300 \$6.40 \$4.15 \$0.68 \$11.23 \$51.793 \$1.799 3.60% 27 LED 5355 Wildlife Cert 2.611 36 93.996 \$17.84 \$9 42 \$0.97 \$28.23 \$73,709 \$2.507 3.52% 28 LED 5510 Roadway 1 20.947 21 439.887 \$5.82 \$3.68 \$0.57 \$10.07 \$210.936 \$7.331 3.60% 29 LED 5963 Colonial Large 2,573 25 64,325 \$9.32 \$5.23 \$0.68 \$15.23 \$39,187 \$1,338 3.54% \$14.05 30 LED 6320 ATB071 S2/S3 438 24 10,512 \$7.99 \$5.41 \$0.65 \$6,154 \$215 3.61% 31 LED 7026 Destin 1 1.163 34 39.542 \$33.09 \$15.62 \$0.92 \$49.63 \$57.720 \$1.942 3.48% 32 LED 8022 ATB0 70 381 25 9,525 \$7.83 \$4.68 \$0.68 \$13.19 \$5,025 \$175 3.61% 33 LED 8575 Destin 267 27 7,209 \$25.27 \$12.25 \$0.73 \$38.25 \$10,213 \$342 3.46% 34 LED 8704 Acorn A 4.994 28 139.832 \$19.69 \$9 77 \$0.76 \$30.22 \$150.919 \$5.194 3.56% 35 LED 9200 ATB1 105 S3 476 36 17.136 \$11.67 \$6.51 \$0.97 \$19.15 \$9.115 \$314 3.57% \$13.17 \$121,493 36 LED 9336 ATB0 108 9,225 37 341,325 \$7.39 \$4.78 \$1.00 \$4,336 3.70% 37 LED 9514 Roadway 2 29,619 33 977,424 \$6.36 \$3.90 \$0.89 \$11.15 \$330,251 \$11,551 3.62% 38 Total 70,804,678 \$7,341,030 \$3,766,078 \$1.915.770 \$13,022,878 \$499.103 3.99% 39 40 GEOS12

Supporting Schedules: Recap Schedules: E-13a

\$2.16

(6)

FLORIDA PUBLIC SERVICE COMMISSION

29 LED 9,600 lu 157 watts - E157 SAW (R)

30 LED 11619 ATB0 100 PUF

31 LED 15311 Roadway 3 PUF

32 LED 18600 Flood Small PUF

33 LED 28557 Roadway 4 PUF

34 LED 32327 Galleon 6sg PUF

35 LED 4339 Colonial Small PUF

36 LED 5963 Colonial Large PUF

41 LED 23240 ATB2 280 S4 PUF

42 LED 28700 Flood Medium PUF

37 LED 8704 Acorn A PUF

39 LED ATB2 210 PUF

40 LED 8575 Destin PUF

38 LED 9514 Roadway 2 PUF

Company: GULF POWER COMPANY

Docket No.: 20210015-EI

(3)

202

481

82

715

233

164

69 1,229

36.258

3.964

2.034

27.154

82

1,596

54

36

51

52

98

108

15

25

28

33

71

27

96

75

10,908

57,456

24.531

4,264

70,070

25.164

2.460

1,725

34,412

1.196.514

2.606.784

281.444

54,918

6,150

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

(7)

Type of Data Shown: X Proi. Test Yr Ended 12/31/22 Prior Year Ended / / Historical Test Year Ended / /

Witness: Tiffany C. Cohen

\$7.05

\$5.69

\$6.14

\$7.61

\$8.91

\$13.44

\$5.27

\$5.71

\$10.18

\$4.62

\$8.80

\$12.58

\$9.76

\$9.19

\$1,424

\$9,081

\$2.953

\$624

\$6,371

\$3.132

\$864

\$394

\$12,511

\$167.512

\$34.883

\$25,588

\$265.023

\$754

(1) (2) (4) (5) (9) (10) Present Rates Estimated Line Total Annual Metered Total Present Annual TYPE OF FACILITY Annual Kwh Monthly Kwh No. Billings Fixture Maintenance Energy Conductor Customer **Total Charges** Revenues Charge Customer Owned 25,000 lu 250 watts - Unmetered (EO) 4,224 100 422,400 \$2.52 \$2.52 \$10,644 324 13.284 \$1.03 \$334 2 Customer Owned 8,800 lu 100 watts - Unmetered (EO) 41 \$1.03 3 Metal Halide 32,000 lu 400 watts - Cust Owned 89 163 14,507 \$4.10 \$4.10 \$365 4 Sodium Vapor 46,000 lu 400 watts - Cust Owned 59 164 9,676 \$4.13 \$4.13 \$244 5 463,707 \$11.683 \$11.683 Total 6 GEOS12 8 Customer - Relamping, Energy and Paid up front 9 Customer Owned 20,000 lu 200 watts - Metered (R) 384 80 30.720 \$0.71 \$2.01 \$2.72 \$1.044 10 Customer Owned 25.000 lu 250 watts - Metered (R) 226 100 22.600 \$0.72 \$2.52 \$3.24 \$732 11 Customer Owned 32,000 lu 400 watts - Metered (R) 55,257 \$4.10 \$4.94 \$1,675 339 163 \$0.84 12 Customer Owned 46,000 lu 400 watts - Unmetered (R) 271 44.444 \$4.13 164 \$0.71 \$4.84 \$1.312 13 Customer Owned 8.800 lu 100 watts - Metered (R) 170 41 6.970 \$0.70 \$1.03 \$1.73 \$294 14 Customer Owned 8,800 lu 100 watts - Unmetered (R) 57 41 2,337 \$0.70 \$1.03 \$1.73 \$99 15 LED 3,640 lu 45 watts - Colonial (R) 648 15 9,720 \$4.92 \$0.38 \$5.30 \$3,434 16 LED 3,776 lu 75 watts - Acorn (R) 1.934 26 50.284 \$9.38 \$0.65 \$10.03 \$19.398 17 Sodium Vapor 46,000 lu 400 watts - Cobrahead (R) 1.995 164 327.180 \$2.26 \$4.13 \$6.39 \$12,748 18 LED 4,204 lu 43 watts - Security (R) 133 15 1,995 \$2.79 \$0.38 \$3.17 \$422 19 LED 5,000 lu 70 watts - Acorn (R) 867 19 16,473 \$8.08 \$0.48 \$8.56 \$7,422 20 LED 5,032 lu 72 watts - LG Colonial ® \$6.42 \$244 38 25 950 \$5.79 \$0.63 21 LED 5,100 lu 73 watts - Cobrahead S2 (R) 19 25 475 \$4.03 \$0.63 \$4.66 \$89 22 LED 5,355 lu 106 watts - Wildlife (R) 4,903 36 176,508 \$9.14 \$0.91 \$10.05 \$49,275 23 LED 5,510 lu 62 watts - Roadway (R) 35 954 21 \$3.57 \$0.53 \$147.411 755.034 \$4 10 24 LED 6,320 lu 71 watts - ATB071S2/S3 (R) 1.039 48 49.872 \$10.50 \$1.21 \$11.71 \$12,167 25 LED 7,200 lu 132 watts - E132 A3 (R) 734 45 33.030 \$8.24 \$1.13 \$9.37 \$6,878 26 LED 7,377 lu 140 watts - WP9 A2/S2 (R) 481 48 23.088 \$14.20 \$1.21 \$15.41 \$7.412 27 LED 9.200 lu 71 watts - ATB1 105 S3 (R) 660 36 23.760 \$6.32 \$0.91 \$7.23 \$4.772 28 LED 9.336 lu 108 watts - ATB0 108 (R) 1.572 37 58.164 \$4.64 \$0.93 \$5.57 \$8.756

Supporting Schedules: Recap Schedules: E-13a

\$5.69

\$4.78

\$4.86

\$6.30

\$6.44

\$4.89

\$5.08

\$9.48

\$3.79

\$7.01

\$11.89

\$7.34

\$7.30

\$10.72

\$1.36

\$0.91

\$1.28

\$1.31

\$2.47

\$2.72

\$0.38

\$0.63

\$0.70

\$0.83

\$1.79

\$0.69

\$2.42

\$1.89

Company: GULF POWER COMPANY

Docket No.: 20210015-EI

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

Type of Data Shown: X Proj. Test Yr Ended 12/31/22 Prior Year Ended _ / _ / _ Historical Test Year Ended _ / _ / _

Witness: Tiffany C. Cohen

| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) |
|--------|---|--------------|-------------|------------|---------|-------------|----------|-----------|----------|---------------|--------------------|------------------------|--------------|
| | T | Ţ | | 1 | | | Proposed | I Pates | | | | | 1 |
| Line | 7/77 07 74 74 77 | Total Annual | Estimated | | | | FTOposec | i Nates | Metered | | Total Proposed | Revenue | % Increase / |
| No. | TYPE OF FACILITY | Billings | Monthly Kwh | Annual Kwh | Fixture | Maintenance | Energy | Conductor | Customer | Total Charges | Annual Revenues | Increase / Decrease | Decrease |
| | | | | | | | | | Charge | | | | |
| | Customer Owned 25,000 lu 250 watts - Unmetered (EO) | 4,224 | 100 | 422,400 | | | \$2.70 | | | \$2.70 | \$11,405 | \$760 | 7.14% |
| 2 | () | 324 | 41 | 13,284 | | | \$1.11 | | | \$1.11 | \$360 | \$26 | 7.77% |
| 3 | Metal Halide 32,000 lu 400 watts - Cust Owned | 89 | 163 | 14,507 | | | \$4.41 | | | \$4.41 | \$392 | \$28 | 7.56% |
| 4 | Sodium Vapor 46,000 lu 400 watts - Cust Owned | 59 | 164 | 9,676 | | | \$4.43 | | | \$4.43 | \$261 | \$18 | 7.26% |
| 5 6 | Total | | | 463,707 | | | \$12,522 | | | | \$12,522 | \$839 | 7.18% |
| 7 | GEOS12 | | | | | | | | | | | | |
| 8 | Customer - Relamping, Energy and Paid up front | | | | | | | | | | | | |
| 9 | Customer Owned 20,000 lu 200 watts - Metered (R) | 384 | 80 | 30,720 | | \$0.73 | \$2.16 | | | \$2.89 | \$1,110 | \$65 | 6.25% |
| 10 | Customer Owned 25,000 lu 250 watts - Metered (R) | 226 | 100 | 22,600 | | \$0.74 | \$2.70 | | | \$3.44 | \$777 | \$45 | 6.17% |
| 11 | Customer Owned 32,000 lu 400 watts - Metered (R) | 339 | 163 | 55,257 | | \$0.87 | \$4.41 | | | \$5.28 | \$1,790 | \$115 | 6.88% |
| 12 | Customer Owned 46,000 lu 400 watts - Unmetered (R) | 271 | 164 | 44,444 | | \$0.73 | \$4.43 | | | \$5.16 | \$1,398 | \$87 | 6.61% |
| | Customer Owned 8,800 lu 100 watts - Metered (R) | 170 | 41 | 6,970 | | \$0.72 | \$1.11 | | | \$1.83 | \$311 | \$17 | 5.78% |
| | Customer Owned 8,800 lu 100 watts - Unmetered (R) | 57 | 41 | 2,337 | | \$0.72 | \$1.11 | | | \$1.83 | \$104 | \$6 | 5.78% |
| | LED 3,640 lu 45 watts - Colonial (R) | 648 | 15 | 9,720 | | \$5.07 | \$0.41 | | | \$5.48 | \$3,551 | \$117 | 3.40% |
| | LED 3,776 lu 75 watts - Acorn (R) | 1,934 | 26 | 50,284 | | \$9.66 | \$0.70 | | | \$10.36 | \$20,036 | \$638 | 3.29% |
| | Sodium Vapor 46,000 lu 400 watts - Cobrahead (R) | 1,995 | 164 | 327,180 | | \$2.33 | \$4.43 | | | \$6.76 | \$13,486 | \$738 | 5.79% |
| | LED 4,204 lu 43 watts - Security (R) | 133 | 15 | 1,995 | | \$2.87 | \$0.41 | | | \$3.28 | \$436 | \$15 | 3.47% |
| | LED 5,000 lu 70 watts - Acorn (R) | 867 | 19 | 16,473 | | \$8.32 | \$0.51 | | | \$8.83 | \$7,656 | \$234 | 3.15% |
| | LED 5,032 lu 72 watts - LG Colonial ® | 38 | 25 | 950 | | \$5.96 | \$0.68 | | | \$6.64 | \$252 | \$8 | 3.43% |
| | LED 5,100 lu 73 watts - Cobrahead S2 (R) | 19 | 25 | 475 | | \$4.15 | \$0.68 | | | \$4.83 | \$92 | \$3 | 3.65% |
| | LED 5,355 lu 106 watts - Wildlife (R) | 4,903 | 36 | 176,508 | | \$9.42 | \$0.97 | | | \$10.39 | \$50,942 | \$1,667 | 3.38% |
| | LED 5,510 lu 62 watts - Roadway (R) | 35,954 | 21 | 755,034 | | \$3.68 | \$0.57 | | | \$4.25 | \$152,805 | \$5,393 | 3.66% |
| | LED 6,320 lu 71 watts - ATB071S2/S3 (R) | 1,039 | 48 | 49,872 | | \$10.82 | \$1.30 | | | \$12.12 | \$12,593 | \$426 | 3.50% |
| | LED 7,200 lu 132 watts - E132 A3 (R) | 734 | 45 | 33,030 | | \$8.49 | \$1.22 | | | \$9.71 | \$7,127 | \$250 | 3.63% |
| | LED 7,377 lu 140 watts - WP9 A2/S2 (R) | 481 | 48 | 23,088 | | \$14.63 | \$1.30 | | | \$15.93 | \$7,662 | \$250 | 3.37% |
| | LED 9,200 lu 71 watts - ATB1 105 S3 (R) | 660 | 36 | 23,760 | | \$6.51 | \$0.97 | | | \$7.48 | \$4,937 | \$165 | 3.46% |
| | LED 9,336 lu 108 watts - ATB0 108 (R) | 1,572 | 37 | 58,164 | | \$4.78 | \$1.00 | | | \$5.78 | \$9,086 | \$330 | 3.77% |
| | LED 9,600 lu 157 watts - E157 SAW (R) | 202 | 54 | 10,908 | | \$5.86 | \$1.46 | | | \$7.32 | \$1,479 | \$55 | 3.83% |
| | LED 11619 ATB0 100 PUF | 1,596 | 36 | 57,456 | | \$4.92 | \$0.97 | | | \$5.89 | \$9,400 | \$319 | 3.51% |
| | LED 15311 Roadway 3 PUF | 481 | 51 | 24,531 | | \$5.01 | \$1.38 | | | \$6.39 | \$3,074 | \$120 | 4.07% |
| | LED 18600 Flood Small PUF | 82 | 52 | 4,264 | | \$6.49 | \$1.41 | | | \$7.90 | \$648 | \$24 | 3.81% |
| | LED 28557 Roadway 4 PUF | 715 | 98 | 70,070 | | \$6.63 | \$2.65 | | | \$9.28 | \$6,635 | \$265 | 4.15% |
| | LED 32327 Galleon 6sq PUF | 233 | 108 | 25,164 | | \$11.04 | \$2.92 | | | \$13.96 | \$3,253 | \$121 | 3.87% |
| | LED 4339 Colonial Small PUF | 164 | 15 | 2,460 | | \$5.04 | \$0.41 | | | \$5.45 | \$894 | \$30 | 3.42% |
| | LED 5963 Colonial Large PUF | 69 | 25 | 1,725 | | \$5.23 | \$0.68 | | | \$5.91 | \$408 | \$14 | 3.50% |
| | LED 8704 Acorn A PUF | 1,229 | 28 | 34,412 | | \$9.77 | \$0.76 | | | \$10.53 | \$12,941 | \$430 | 3.44% |
| | LED 9514 Roadway 2 PUF | 36,258 | 33 | 1,196,514 | | \$3.90 | \$0.89 | | | \$4.79 | \$173,676 | \$6,164 | 3.68% |
| | LED ATB2 210 PUF | 3,964 | 71 | 281,444 | | \$7.22 | \$1.92 | | | \$9.14 | \$36,231 | \$1,348 | 3.86% |
| | LED 8575 Destin PUF | 2,034 | 27 | 54,918 | | \$12.25 | \$0.73 | | | \$12.98 | \$26,401 | \$814 | 3.18% |
| | LED 23240 ATB2 280 S4 PUF | 27,154 | 96 | 2,606,784 | | \$7.56 | \$2.60 | | | \$10.16 | \$275,885 | \$10,862 | 4.10% |
| 42 | LED 28700 Flood Medium PUF | 82 | 75 | 6,150 | | \$7.52 | \$2.03 | | | \$9.55 | \$783 | \$30 | 3.92% |
| | | | | | | | | | | | | | |

Supporting Schedules: Recap Schedules: E-13a

42 17 Ft Decorative Base Aluminum Pole

3.398

Company: GULF POWER COMPANY

Docket No.: 20210015-EI

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

Type of Data Shown: X Proi. Test Yr Ended 12/31/22 Prior Year Ended / / Historical Test Year Ended / /

Witness: Tiffany C. Cohen

\$18.65

\$63,373

(1) (2) (3) (4) (5) (6) (9) (10) Present Rates Estimated Line Total Annual Metered Total Present Annual TYPE OF FACILITY Annual Kwh No. Monthly Kwh Billings Fixture Maintenance Energy Conductor Customer **Total Charges** Revenues Charge 1 LED 30979 ATB2 270 PUF 4,698 441,612 \$7.95 \$2.37 \$10.32 \$48,483 2 LED 36000 Flood 421 W PUF 462 145 66.990 \$9.69 \$3.65 \$13.34 \$6.163 3 LED 37400 Flood Large PUF 443 102 45.186 \$8.39 \$2.57 \$10.96 \$4,855 4 Metal Halide 100,000 lu 1,000 watts - Large Flood (R) 387 378 146,286 \$5.24 \$9.51 \$14.75 \$5,708 5 Metal Halide 100,000 lu 1,000 watts - Large Parking Lot (R 79 378 29.862 \$7.28 \$9.51 \$16.79 \$1,326 6 Metal Halide 12,000 lu 175 watts - Acorn (R) 525 72 37.800 \$5.72 \$1.81 \$7.53 \$3.953 7 Metal Halide 12,000 lu 175 watts - Destin Single (R) 436 72 31,392 \$9.03 \$1.81 \$10.84 \$4,726 8 Metal Halide 13,000 lu 150 watts - Acorn PS (R) 2,836 65 184,340 \$5.58 \$1.64 \$7.22 \$20,476 9 Metal Halide 13.000 lu 150 watts - Colonial PS (R) 476 65 30.940 \$2.62 \$1.64 \$4.26 \$2.028 10 Metal Halide 13,000 lu 150 watts - Destin Single PS (R) 69 65 4.485 \$10.62 \$1.64 \$12.26 \$846 11 Metal Halide 24,000 lu 350 watts - Destin Double (R) \$1,028 50 144 7,200 \$16.93 \$3.62 \$20.55 12 Metal Halide 32,000 lu 400 watts - Small Flood (R) 228 163 37.164 \$2.64 \$4.10 \$6.74 \$1.537 13 Metal Halide 33.000 lu 350 watts - Shoebox PS (R) 248 137 33.976 \$3.76 \$3.45 \$7.21 \$1.788 14 Sodium Vapor 16,000 lu 150 watts - Directional (R) 20 68 1,360 \$2.32 \$1.71 \$4.03 \$81 15 Sodium Vapor 17,600 lu 200 watts - Destin Double (R) 20 82 1,640 \$15.16 \$2.06 \$17.22 \$344 16 Sodium Vapor 20,000 lu 200 watts - Directional (R) 2.320 80 185.600 \$2 23 \$2.01 \$4.24 \$9.837 17 Sodium Vapor 25,000 lu 250 watts - Bracket Mount CIS (R 2.776 100 277.600 \$4.03 \$2.52 \$6.55 \$18.183 18 Sodium Vapor 25,000 lu 250 watts - Cobrahead (R) \$2.52 4,045 100 404,500 \$2.19 \$4.71 \$19,052 19 Sodium Vapor 25,000 lu 250 watts - Small ORL (R) 159 100 15,900 \$3.98 \$2.52 \$6.50 \$1,034 20 Sodium Vapor 25,000 lu 250 watts - Tenon Top CIS (R) 912 \$2.52 100 91.200 \$4 03 \$6.55 \$5.974 \$2.52 21 Sodium Vapor 25,000 lu 400 watts - Cut-Off Cobrahead (R 1,398 100 139,800 \$2.21 \$4.73 \$6,613 22 Sodium Vapor 46,000 lu 400 watts - Cut-Off Cobrahead (R 109 164 17,876 \$2.26 \$4.13 \$6.39 \$697 23 Sodium Vapor 46,000 lu 400 watts - Directional (R) 833 164 136.612 \$2 48 \$4 13 \$6.61 \$5,506 24 Sodium Vapor 46,000 lu 400 watts - Shoebox (R) 466 164 76.424 \$3.57 \$4 13 \$7.70 \$3.588 25 Sodium Vapor 8,800 lu 100 watts - Cobrahead (R) 5.919 41 242,679 \$1.81 \$1.03 \$2.84 \$16,810 26 Sodium Vapor 8,800 lu 100 watts - English Coach (R) 446 41 18.286 \$4.89 \$1.03 \$5.92 \$2.640 27 Sodium Vapor 8.800 lu 100 watts - Acorn PUF 9.062 41 371.542 \$4.56 \$1.03 \$5.59 \$50.657 28 Sodium Vapor 8.800 lu 100 watts - Open Bottom PUF 2.151 41 88.191 \$1.55 \$1.03 \$2.58 \$5.550 29 100000 RELAMP LG FLOOD MTRD 84 378 31,752 \$3 11 \$9.51 \$12.62 \$1,060 30 Sodium Vapor 8,800 lu 100 watts - Destin Single PUF 754 41 30.914 \$7.87 \$1.03 \$8.90 \$6.711 31 Sodium Vapor 8.800 lu 100 watts - Colonial PUF 15.844 41 649.604 \$1.79 \$1.03 \$2.82 \$44.680 32 Sodium Vapor 8,800 lu 100 watts - Cutoff Cobrahead PUF 1,259 41 51,619 \$1.92 \$1.03 \$2.95 \$3,714 33 Metal Halide 68,000 lu 750 watts - Flood PS PUF 20 288 5,760 \$5.67 \$7.25 \$12.92 \$258 34 Metal Halide 12.000 lu 175 watts - Colonial PUF 59 72 4.248 \$3.00 \$1.81 \$4.81 \$284 35 Metal Halide 33.000 lu 350 watts - Small Flood PUF 585 137 80.145 \$3.38 \$3.45 \$6.83 \$3.996 36 Total 10,086,146 \$872,848 \$254,033 \$1,126,880 37 38 GEOS12 39 Company-Owned 40 Other Facilities 41 16 Ft. Decorative Base Aluminum Pole 1.296 \$12.76 \$12.76 \$16.537

Supporting Schedules: Recap Schedules: E-13a

\$18.65

Company: GULF POWER COMPANY

Docket No.: 20210015-EI

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

Type of Data Shown: X Proj. Test Yr Ended 12/31/22 Prior Year Ended _ / _ / _ Historical Test Year Ended _ / _ / _

Witness: Tiffany C. Cohen

(1) (2) (3) (4) (5) (9) (10) (11) (12) (13) Proposed Rates

| | | | | | | | Proposed | Rates | | | Total Proposed | Revenue | |
|-------------|--|--------------------------|--------------------------|------------|---------|-------------|-----------|-----------|-------------------------------|---------------|--------------------|------------------------|--------------------------|
| Line No. | | Total Annual Billings | Estimated Monthly Kwh | Annual Kwh | Fixture | Maintenance | Energy | Conductor | Metered Customer Charge | Total Charges | Annual Revenues | Increase / Decrease | % Increase / Decrease |
| 1 | LED 30979 ATB2 270 PUF | 4,698 | 94 | 441,612 | | \$8.19 | \$2.54 | | | \$10.73 | \$50,410 | \$1,926 | 3.97% |
| 2 | LED 36000 Flood 421 W PUF | 462 | 145 | 66,990 | | \$9.98 | \$3.92 | | | \$13.90 | \$6,422 | \$259 | 4.20% |
| 3 | LED 37400 Flood Large PUF | 443 | 102 | 45,186 | | \$8.64 | \$2.76 | | | \$11.40 | \$5,050 | \$195 | 4.01% |
| 4 | Metal Halide 100,000 lu 1,000 watts - Large Flood (R) | 387 | 378 | 146,286 | | \$5.40 | \$10.22 | | | \$15.62 | \$6,045 | \$337 | 5.90% |
| 5 | Metal Halide 100,000 lu 1,000 watts - Large Parking Lot (R | 79 | 378 | 29,862 | | \$7.50 | \$10.22 | | | \$17.72 | \$1,400 | \$73 | 5.54% |
| 6 | Metal Halide 12,000 lu 175 watts - Acorn (R) | 525 | 72 | 37,800 | | \$5.89 | \$1.95 | | | \$7.84 | \$4,116 | \$163 | 4.12% |
| 7 | Metal Halide 12,000 lu 175 watts - Destin Single (R) | 436 | 72 | 31,392 | | \$9.30 | \$1.95 | | | \$11.25 | \$4,905 | \$179 | 3.78% |
| 8 | Metal Halide 13,000 lu 150 watts - Acorn PS (R) | 2,836 | 65 | 184,340 | | \$5.75 | \$1.76 | | | \$7.51 | \$21,298 | \$822 | 4.02% |
| 9 | Metal Halide 13,000 lu 150 watts - Colonial PS (R) | 476 | 65 | 30,940 | | \$2.70 | \$1.76 | | | \$4.46 | \$2,123 | \$95 | 4.69% |
| 10 | Metal Halide 13,000 lu 150 watts - Destin Single PS (R) | 69 | 65 | 4,485 | | \$10.94 | \$1.76 | | | \$12.70 | \$876 | \$30 | 3.59% |
| 11 | Metal Halide 24,000 lu 350 watts - Destin Double (R) | 50 | 144 | 7,200 | | \$17.44 | \$3.89 | | | \$21.33 | \$1,067 | \$39 | 3.80% |
| 12 | Metal Halide 32,000 lu 400 watts - Small Flood (R) | 228 | 163 | 37,164 | | \$2.72 | \$4.41 | | | \$7.13 | \$1,626 | \$89 | 5.79% |
| 13 | Metal Halide 33,000 lu 350 watts - Shoebox PS (R) | 248 | 137 | 33,976 | | \$3.87 | \$3.70 | | | \$7.57 | \$1,877 | \$89 | 4.99% |
| 14 | Sodium Vapor 16,000 lu 150 watts - Directional (R) | 20 | 68 | 1,360 | | \$2.39 | \$1.84 | | | \$4.23 | \$85 | \$4 | 4.96% |
| | Sodium Vapor 17,600 lu 200 watts - Destin Double (R) | 20 | 82 | 1,640 | | \$15.62 | \$2.22 | | | \$17.84 | \$357 | \$12 | 3.60% |
| 16 | Sodium Vapor 20,000 lu 200 watts - Directional (R) | 2,320 | 80 | 185,600 | | \$2.30 | \$2.16 | | | \$4.46 | \$10,347 | \$510 | 5.19% |
| 17 | Sodium Vapor 25,000 lu 250 watts - Bracket Mount CIS (R | 2,776 | 100 | 277,600 | | \$4.15 | \$2.70 | | | \$6.85 | \$19,016 | \$833 | 4.58% |
| 18 | Sodium Vapor 25,000 lu 250 watts - Cobrahead (R) | 4,045 | 100 | 404,500 | | \$2.26 | \$2.70 | | | \$4.96 | \$20,063 | \$1,011 | 5.31% |
| 19 | Sodium Vapor 25,000 lu 250 watts - Small ORL (R) | 159 | 100 | 15,900 | | \$4.10 | \$2.70 | | | \$6.80 | \$1,081 | \$48 | 4.62% |
| 20 | Sodium Vapor 25,000 lu 250 watts - Tenon Top CIS (R) | 912 | 100 | 91,200 | | \$4.15 | \$2.70 | | | \$6.85 | \$6,247 | \$274 | 4.58% |
| 21 | Sodium Vapor 25,000 lu 400 watts - Cut-Off Cobrahead (R | 1,398 | 100 | 139,800 | | \$2.28 | \$2.70 | | | \$4.98 | \$6,962 | \$350 | 5.29% |
| 22 | Sodium Vapor 46,000 lu 400 watts - Cut-Off Cobrahead (R | 109 | 164 | 17,876 | | \$2.33 | \$4.43 | | | \$6.76 | \$737 | \$40 | 5.79% |
| 23 | Sodium Vapor 46,000 lu 400 watts - Directional (R) | 833 | 164 | 136,612 | | \$2.55 | \$4.43 | | | \$6.98 | \$5,814 | \$308 | 5.60% |
| | Sodium Vapor 46,000 lu 400 watts - Shoebox (R) | 466 | 164 | 76,424 | | \$3.68 | \$4.43 | | | \$8.11 | \$3,779 | \$191 | 5.32% |
| 25 | Sodium Vapor 8,800 lu 100 watts - Cobrahead (R) | 5,919 | 41 | 242,679 | | \$1.86 | \$1.11 | | | \$2.97 | \$17,579 | \$769 | 4.58% |
| 26 | Sodium Vapor 8,800 lu 100 watts - English Coach (R) | 446 | 41 | 18,286 | | \$5.04 | \$1.11 | | | \$6.15 | \$2,743 | \$103 | 3.89% |
| 27 | Sodium Vapor 8,800 lu 100 watts - Acorn PUF | 9,062 | 41 | 371,542 | | \$4.70 | \$1.11 | | | \$5.81 | \$52,650 | \$1,994 | 3.94% |
| 28 | Sodium Vapor 8,800 lu 100 watts - Open Bottom PUF | 2,151 | 41 | 88,191 | | \$1.60 | \$1.11 | | | \$2.71 | \$5,829 | \$280 | 5.04% |
| 29 | 100000 RELAMP LG FLOOD MTRD | 84 | 378 | 31,752 | | \$3.20 | \$10.22 | | | \$13.42 | \$1,127 | \$67 | 6.34% |
| 30 | Sodium Vapor 8,800 lu 100 watts - Destin Single PUF | 754 | 41 | 30,914 | | \$8.11 | \$1.11 | | | \$9.22 | \$6,952 | \$241 | 3.60% |
| | Sodium Vapor 8,800 lu 100 watts - Colonial PUF | 15,844 | 41 | 649,604 | | \$1.84 | \$1.11 | | | \$2.95 | \$46,740 | \$2,060 | 4.61% |
| 32 | Sodium Vapor 8,800 lu 100 watts - Cutoff Cobrahead PUF | 1,259 | 41 | 51,619 | | \$1.98 | \$1.11 | | | \$3.09 | \$3,890 | \$176 | 4.75% |
| 33 | Metal Halide 68,000 lu 750 watts - Flood PS PUF | 20 | 288 | 5,760 | | \$5.84 | \$7.79 | | | \$13.63 | \$273 | \$14 | 5.50% |
| | Metal Halide 12,000 lu 175 watts - Colonial PUF | 59 | 72 | 4,248 | | \$3.09 | \$1.95 | | | \$5.04 | \$297 | \$14 | 4.78% |
| | Metal Halide 33,000 lu 350 watts - Small Flood PUF | 585 | 137 | 80,145 | | \$3.48 | \$3.70 | | | \$7.18 | \$4,200 | \$205 | 5.12% |
| | Total | | | 10,086,146 | | \$899,041 | \$272,802 | | | | \$1,171,843 | \$44,963 | 3.99% |
| 37 | | | | | | | | | | | | | |
| 38 | GEOS12 | | | | | | | | | | | | |
| 39 | | | | | | | | | | | | | |
| 40 | | | | | 410 | | | | | A.A | A.= : | A | |
| 41 | | 1,296 | | | \$13.22 | | | | | \$13.22 | \$17,133 | \$596 | 3.61% |
| 42 | 17 Ft. Decorative Base Aluminum Pole | 3,398 | | | \$19.32 | | | | | \$19.32 | \$65,649 | \$2,277 | 3.59% |
| | | | | | | | | | | | | | |

Recap Schedules: E-13a Supporting Schedules:

FLORIDA PUBLIC SERVICE COMMISSION Type of Data Shown: EXPLANATION: Calculate revenue under present and proposed rate for the test X Proj. Test Yr Ended 12/31/22 year for each light schedule. Show revenues from changes for all rev Company: GULF POWER COMPANY Prior Year Ended / / types of lighting fixtures, poles, and conductors. Poles should be listed count separately from fixtures. Show separate revenues from customers who own Historical Test Year Ended / / facilities as well as those who do not. Docket No.: 20210015-EI Witness: Tiffany C. Cohen (2) (3) (4) (1) (5) (6) (7) (8) (9) (10) Present Rates Total Annual Estimated Total Present Annual Line Metered TYPE OF FACILITY Annual Kwh Monthly Kwh No. Billings Fixture Maintenance Energy Conductor Customer **Total Charges** Revenues Charge 20 Ft. Aluminum Round Tapered Pole 10,140 \$5.80 \$5.80 \$58,812 27,168 \$6.60 \$6.60 \$179,309 2 20 Ft. Fiberglass Pole 3 25 Ft. Aluminum Round Tapered Pole 264 \$20.66 \$20.66 \$5,454 \$22.90 \$22.90 \$48,365 4 30 Ft. Aluminum Pole 2,112 5 30 Ft. Concrete Pole 90.272 \$8.95 \$8.95 \$807.934 6 30 Ft. Fiberglass Pole w/Pedestal 992 \$42.36 \$42.36 \$42.021 7 35 Ft. Aluminum Pole 612 \$25.67 \$25.67 \$15,710 8 35 Ft. Concrete Pole 6,420 \$13.04 \$13.04 \$83,717 9 35 Ft. Tenon Top Concrete Pole 6.728 \$18.00 \$18.00 \$121,104 10 45 Ft. Concrete Pole (Tenon Top) 9.810 \$23.63 \$23.63 \$231.810 11 Double Arm - Shoebox 784 \$2.75 \$2.75 \$2,156 12 Optional 100 Amp Relay 50 \$25.59 \$25.59 \$1.280 13 Tenon Top Adapter 722 \$4.57 \$4.57 \$3,300 14 13 Ft. Decorative High Gloss Concrete Pole 844 \$16.10 \$16.10 \$13,588 15 16 Ft. Aluminum Arlen Pole 24 \$16.10 \$16.10 \$386 \$1.669 16 16 Ft. Aluminum Arlen w/banner arms Pole 84 \$19.87 \$19.87 372 17 18 Ft. Decorative Aluminum Pole \$16.94 \$16.94 \$6,302 \$220,950 18 20 Ft. Aluminum Pole 11,176 \$19.77 \$19.77 19 20 Ft. Decorative Aluminum 156 \$13.85 \$13.85 \$2,161 920 20 30 Ft. Aluminum Anchor Base Pole \$20.93 \$19,256 \$20.93 588 21 Single Arm Shoebox/Small Parking Lot \$2.48 \$2.48 \$1,458 22 30' Wood Pole 43,160 \$4.29 \$4.29 \$185,156 23 35' Wood Pole 88 292 \$6.22 \$6.22 \$549.176 24 40' Wood Pole 24.212 \$7.64 \$7.64 \$184.980 25 Total \$2,865,963 \$2,865,963 26 27 LT-1 27,768 452,909 \$224,834 \$35,821 \$19,640 \$280,294 28 \$2,067,263 29 Total OS I/II NBB 81,807,440 \$10,175,706 \$4,565,627 \$16,808,596 30 31 Total SL-1M (Gulf) 3.525.439 \$88.735 \$88.735 32 33 Total OS I/IIBB 2,651,592 \$66,741 \$66,741 34 Total OS III 45,065,899 \$2,137,926 \$2,137,926 35 36 37 Total SL-2M (Gulf) \$93,194 \$93,194 1,964,458 38

Supporting Schedules: Recap Schedules: E-13a

40 41 42

FLORIDA PUBLIC SERVICE COMMISSION Type of Data Shown: EXPLANATION: Calculate revenue under present and proposed rate for the test X Proj. Test Yr Ended 12/31/22 year for each light schedule. Show revenues from changes for all rev Company: GULF POWER COMPANY Prior Year Ended / / types of lighting fixtures, poles, and conductors. Poles should be listed count separately from fixtures. Show separate revenues from customers who own Historical Test Year Ended / / facilities as well as those who do not. Docket No.: 20210015-EI Witness: Tiffany C. Cohen (13) (1) (2) (3) (4) (5) (9) (10) (11) Proposed Rates Total Proposed Revenue Estimated Line Total Annual Metered % Increase / TYPE OF FACILITY Annual Kwh Annual Increase / Billings Monthly Kwh No. **Total Charges** Fixture Maintenance Energy Conductor Customer Decrease Revenues Decrease Charge 20 Ft. Aluminum Round Tapered Pole 10,140 \$6.01 \$6.01 \$60,941 \$2,129 3.62% 27,168 2 20 Ft. Fiberglass Pole \$6.84 \$6.84 \$185,829 \$6,520 3.64% 3 25 Ft. Aluminum Round Tapered Pole 264 \$21.41 \$21.41 \$5,652 \$198 3.63% \$50,118 4 30 Ft. Aluminum Pole 2,112 \$23.73 \$23.73 \$1,753 3.62% 5 30 Ft. Concrete Pole 90.272 \$9.27 \$836.821 \$28.887 3 58% \$9.27 6 30 Ft. Fiberglass Pole w/Pedestal 992 \$43.89 \$43.89 \$43.539 \$1.518 3.61% 7 35 Ft. Aluminum Pole 612 \$26.60 \$26.60 \$16,279 \$569 3.62% 8 35 Ft. Concrete Pole 6,420 \$13.51 \$13.51 \$86,734 \$3,017 3.60% 9 35 Ft. Tenon Top Concrete Pole 6.728 \$18.65 \$18.65 \$125,477 \$4.373 3.61% 10 45 Ft. Concrete Pole (Tenon Top) 9.810 \$24.48 \$24.48 \$240.149 \$8.339 3.60% 11 Double Arm - Shoebox 784 \$2.85 \$2,234 \$2.85 \$78 3.64% 12 Optional 100 Amp Relay 50 \$26.51 \$26.51 \$1.326 \$46 3.60% 13 Tenon Top Adapter 722 \$4.73 \$4.73 \$3,415 \$116 3.50% 14 13 Ft. Decorative High Gloss Concrete Pole 844 \$16.68 \$16.68 \$14,078 \$490 3.60% 15 16 Ft. Aluminum Arlen Pole 24 \$16.68 \$16.68 \$400 \$14 3.60% 16 16 Ft. Aluminum Arlen w/banner arms Pole 84 \$20.59 \$20.59 \$1.730 \$60 3.62% 372 17 18 Ft. Decorative Aluminum Pole \$17.55 \$17.55 \$6.529 \$227 3.60% 18 20 Ft. Aluminum Pole \$228,884 \$7,935 11,176 \$20.48 \$20.48 3.59% 19 20 Ft. Decorative Aluminum 156 \$14.35 \$14.35 \$2,239 \$78 3.61% \$699 920 \$19,955 20 30 Ft. Aluminum Anchor Base Pole \$21.69 \$21.69 3 63% 588 21 Single Arm Shoebox/Small Parking Lot \$2.57 \$2.57 \$1,511 \$53 3.63% 22 30' Wood Pole 43,160 \$4.44 \$4.44 \$191,630 \$6,474 3.50% 23 35' Wood Pole 88 292 \$6 44 \$6 44 \$568,600 \$19,424 3 54% 24 40' Wood Pole 24.212 \$7.92 \$7.92 \$191.759 \$6,779 3 66% 25 Total \$2,968,613 \$2,968,613 \$102,650 3.58% 26 27 LT-1 27,768 452,909 \$235,004 \$37,386 \$20,498 \$292,889 \$12,594 4.49% 28 \$2,221,593 \$17,468,745 \$660,149 29 Total OS I/II NBB 81,807,440 \$10,544,647 \$4,702,505 3.93% 30 31 Total SL-1M (Gulf) 3.525.439 \$70.861 \$23,890 \$94,751 \$6.016 6.78% 32 33 Total OS I/IIBB 2,651,592 \$71,699 \$71,699 \$4,958 7.43% 34 Total OS III \$2,297,460 \$2,297,460 \$159,533 35 45,065,899 7.46% 36 37 Total SL-2M (Gulf) \$86,515 \$14,443 \$100.958 8.33% 1,964,458 \$7,764 38 39

Supporting Schedules: Recap Schedules: E-13a