



**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 66 of 69) Supplemental Standalone Gulf Information in MFR Format, 2023 Subsequent Year Adjustment, Volume 5 of 8, Section E, Part 1 of 2, Cost of Service and Rate Design

Sincerely,

A handwritten signature in black ink that reads "R. Wade Litchfield".

R. Wade Litchfield  
Vice President & General Counsel  
Florida Power & Light Company

RWL:ec

**BEFORE THE  
FLORIDA PUBLIC SERVICE COMMISSION**

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

**SUPPLEMENT 2 - GULF STANDALONE  
INFORMATION IN MFR FORMAT  
2023 SUBSEQUENT YEAR ADJUSTMENT**

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

**E (1 of 2)**

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: GULF POWER COMPANY

DOCKET NO.: 20210015-EI

EXPLANATION: Provide under separate cover a cost of service study that allocates production and 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 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.

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 whole-sale 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).

Type of Data Shown:

Projected Test Year Ended \_\_/\_\_/\_\_  
 Prior Year Ended \_\_/\_\_/\_\_  
 Historical Test Year Ended \_\_/\_\_/\_\_  
 Proj. Subsequent Year Ended 12/31/23

Witness: Tara B. DuBose, Tiffany C. Cohen

Line No.	
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4	FPL is providing a cost of service study that allocates production plant on the 12CP and 1/13th method and adjusted transmission plant on the basis of 12CP. Please refer to MFR E-10 for a detailed explanation of the allocation methodologies used to develop the cost of service study.
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7	See attached schedules for the Subsequent Year 12/31/23:
8	
9	Attachment 1 - Cost of Service Present Rates
10	
11	Attachment 2 - Cost of Service Study at Proposed Retail ROR (Equalized)
12	
13	Attachment 3 - Cost of Service Study at Proposed Rates
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MFR E-1 - COST OF SERVICE STUDY  
2023 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	<b>PROJECTED FOR AT PRESENT RATES -<sup>(1)</sup></b>								
2	Total Rate Base	5,100,206	191,886	1,028,920	255,579	509,301	129,311	2,981,259	3,950
3									
4	Operating Revenues -								
5	Sales of Electricity	589,630	26,705	109,753	26,159	42,799	20,350	361,783	2,081
6	Other Operating Revenues	24,762	1,247	2,952	700	1,300	268	18,287	9
7	Total Operating Revenues	614,392	27,952	112,705	26,859	44,098	20,618	380,070	2,090
8									
9	Total Operating Expenses	(479,507)	(20,120)	(88,784)	(21,743)	(42,846)	(13,105)	(292,557)	(353)
10									
11	Net Curtailment NOI Adjustment								
12									
13	Net Operating Income (NOI)	134,884	7,832	23,921	5,116	1,253	7,512	87,513	1,737
14									
15	Rate of Return (ROR)	2.64%	4.08%	2.32%	2.00%	0.25%	5.81%	2.94%	43.99%
16									
17	Parity at Present Rates	1.000	1.543	0.879	0.757	0.093	2.197	1.110	16.632
18									
19	<b>PROPOSED INCREASES -<sup>(2)</sup></b>								
20	Base Revenues	260,612	6,930	55,586	14,635	38,307	2,364	142,779	12
21	Base Revenue - Adjustments	(4,912)	(196)	(946)	(233)	(463)	(129)	(2,940)	(4)
22	Change in CILC/CDR Credit Offset								
23	Unbilled Revenues	40	1	9	3	6	0	20	0
24	Miscellaneous Service Charges								
25	Total Proposed Increases	255,741	6,735	54,649	14,405	37,850	2,235	139,859	8
26									
27	<b>PROJECTED ROR AT PROPOSED RATES -</b>								
28	Total Rate Base	5,100,206	191,886	1,028,920	255,579	509,301	129,311	2,981,259	3,950
29									
30	Operating Revenues -								
31	Sales of Electricity	845,371	33,440	164,402	40,564	80,649	22,585	501,642	2,089
32	Other Operating Revenues	24,762	1,247	2,952	700	1,300	268	18,287	9
33	Total Operating Revenues	870,132	34,687	167,354	41,264	81,948	22,852	519,929	2,098
34									
35	Total Operating Expenses	(544,806)	(21,839)	(102,737)	(25,421)	(52,510)	(13,676)	(328,267)	(355)
36									
37	Net Curtailment NOI Adjustment								
38									
39	Net Operating Income (NOI)	325,327	12,848	64,617	15,842	29,438	9,176	191,661	1,743
40									
41	Rate of Return (ROR)	6.38%	6.70%	6.28%	6.20%	5.78%	7.10%	6.43%	44.14%





2023 SUBSEQUENT YEAR ADJUSTMENT

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: GULF POWER COMPANY

EXPLANATION: Explain the differences between the cost of service study approved in the 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.)

Type of Data Shown:

Projected Test Year Ended \_\_/\_\_/\_\_

Prior Year Ended \_\_/\_\_/\_\_

Historical Test Year Ended \_\_/\_\_/\_\_

Proj. Subsequent Year Ended 12/31/23

DOCKET NO.: 20210015-EI

Witness: Tara B. DuBose

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Gulf Power Company is providing a cost of service study that uses the same methodologies approved in Gulf's last rate case, Docket No. 160186-EI, for production-related plant and transmission-related plant (see #1 and #2 below). However, for this rate case, Gulf Power has filed this cost of service study without using the Minimum Distribution System (MDS) methodology to allocate distribution costs.

1. Production-related plant is allocated using a 12CP and 1/13th methodology with approximately 92% allocated based on demand and the remaining 8% allocated based on energy.
2. Transmission-related plant adjusted for pull-off costs is allocated based on 12CP demand.
3. Distribution-related plant is allocated consistent with the non-MDS guidelines as set forth in the NARUC Electric Utility Cost Allocation Manual. Note that a cost of service with MDS for the combined FPL system has been provided for informational purposes in Exhibit TBD 7.

2023 SUBSEQUENT YEAR ADJUSTMENT

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.

Type of Data Shown:  
 \_ Projected Test Year Ended \_\_\_/\_\_\_/\_\_\_  
 \_ Prior Year Ended \_\_\_/\_\_\_/\_\_\_  
 \_ Historical Test Year Ended \_\_\_/\_\_\_/\_\_\_  
 X Proj. Subsequent Year Ended 12/31/23

COMPANY: GULF POWER COMPANY

DOCKET NO.: 20210015-EI

(\$000 WHERE APPLICABLE)

Witness: Tara B. DuBose

Line No.	Methodology: 12CP and 1/13th; w/o MDS	TOTAL		G - GS		G - GSD/GSDT		G - LP/LPT		G - Major Accts		G - OS		G - Residential	
		Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
1	<b>Total Retail</b>														
2	Plant In Service - Steam	1,164,611	100.000%	40,724	3.497%	251,044	21.556%	65,794	5.649%	149,141	12.806%	8,220	0.706%	648,500	55.684%
3	Plant In Service - Other Production	1,137,023	100.000%	39,759	3.497%	245,097	21.556%	64,235	5.649%	145,608	12.806%	8,025	0.706%	633,138	55.684%
4	Plant In Service - Transmission	1,735,796	100.000%	61,350	3.534%	371,862	21.423%	96,183	5.541%	219,831	12.665%	11,509	0.663%	973,003	56.055%
5	Plant In Service - Distribution	1,884,488	100.000%	78,736	4.178%	350,229	18.585%	75,946	4.030%	84,427	4.480%	113,285	6.011%	1,181,670	62.705%
6	Plant In Service - General	267,879	100.000%	13,999	5.226%	39,192	14.631%	8,650	3.229%	14,695	5.486%	5,027	1.877%	186,215	69.515%
7	Plant In Service - Intangible	201,350	100.000%	10,522	5.226%	29,459	14.631%	6,502	3.229%	11,045	5.486%	3,779	1.877%	139,968	69.515%
8	<b>Electric Plant In Service</b>	<b>6,391,147</b>	<b>100.000%</b>	<b>245,089</b>	<b>3.835%</b>	<b>1,286,881</b>	<b>20.135%</b>	<b>317,310</b>	<b>4.965%</b>	<b>624,747</b>	<b>9.775%</b>	<b>149,845</b>	<b>2.345%</b>	<b>3,762,495</b>	<b>58.870%</b>
9															
10	Accum Depreciation - Production	(683,613)	100.000%	(23,904)	3.497%	(147,359)	21.556%	(38,620)	5.649%	(87,544)	12.806%	(4,825)	0.706%	(380,662)	55.684%
11	Accum Depreciation - Transmission	(234,022)	100.000%	(8,272)	3.535%	(50,133)	21.422%	(12,966)	5.541%	(29,636)	12.664%	(1,551)	0.663%	(131,186)	56.057%
12	Accum Depreciation - Distribution	(583,373)	100.000%	(28,092)	4.815%	(105,976)	18.166%	(22,209)	3.807%	(24,862)	4.262%	(18,545)	3.179%	(383,608)	65.757%
13	Accum Depreciation - General Plant	(109,666)	100.000%	(5,731)	5.226%	(16,045)	14.631%	(3,541)	3.229%	(6,016)	5.486%	(2,058)	1.877%	(76,234)	69.515%
14	Accum Depreciation - Intangible	(39,538)	100.000%	(2,066)	5.226%	(5,785)	14.631%	(1,277)	3.229%	(2,169)	5.486%	(742)	1.877%	(27,485)	69.515%
15	<b>Accum Depreciation &amp; Amortization</b>	<b>(1,650,212)</b>	<b>100.000%</b>	<b>(68,065)</b>	<b>4.125%</b>	<b>(325,298)</b>	<b>19.713%</b>	<b>(78,613)</b>	<b>4.764%</b>	<b>(150,227)</b>	<b>9.104%</b>	<b>(27,721)</b>	<b>1.680%</b>	<b>(999,175)</b>	<b>60.548%</b>
16															
17	<b>Net Plant In Service</b>	<b>4,740,936</b>	<b>100.000%</b>	<b>177,025</b>	<b>3.734%</b>	<b>961,583</b>	<b>20.283%</b>	<b>238,697</b>	<b>5.035%</b>	<b>474,520</b>	<b>10.009%</b>	<b>122,124</b>	<b>2.576%</b>	<b>2,763,320</b>	<b>58.286%</b>
18															
19	<b>Plant Held For Future Use</b>	<b>1,248</b>	<b>100.000%</b>	<b>65</b>	<b>5.226%</b>	<b>183</b>	<b>14.631%</b>	<b>40</b>	<b>3.229%</b>	<b>68</b>	<b>5.486%</b>	<b>23</b>	<b>1.877%</b>	<b>868</b>	<b>69.515%</b>
20															
21	CWIP - Production	25,997	100.000%	909	3.497%	5,604	21.556%	1,469	5.649%	3,329	12.806%	183	0.706%	14,476	55.684%
22	CWIP - Transmission	79,825	100.000%	2,822	3.535%	17,100	21.422%	4,423	5.540%	10,109	12.663%	529	0.663%	44,748	56.058%
23	CWIP - Distribution	9,789	100.000%	376	3.837%	1,826	18.657%	409	4.173%	453	4.628%	613	6.258%	6,112	62.439%
24	CWIP - General & Intangible	17,432	100.000%	911	5.226%	2,550	14.631%	563	3.229%	956	5.486%	327	1.877%	12,118	69.515%
25	<b>Construction Work in Progress</b>	<b>133,043</b>	<b>100.000%</b>	<b>5,017</b>	<b>3.771%</b>	<b>27,081</b>	<b>20.355%</b>	<b>6,863</b>	<b>5.158%</b>	<b>14,847</b>	<b>11.160%</b>	<b>1,652</b>	<b>1.242%</b>	<b>77,454</b>	<b>58.218%</b>
26															
27	<b>Total Utility Plant</b>	<b>4,875,227</b>	<b>100.000%</b>	<b>182,107</b>	<b>3.735%</b>	<b>988,847</b>	<b>20.283%</b>	<b>245,600</b>	<b>5.038%</b>	<b>489,435</b>	<b>10.039%</b>	<b>123,800</b>	<b>2.539%</b>	<b>2,841,642</b>	<b>58.287%</b>
28															
29	Working Capital - Current & Accrued Assets	280,777	100.000%	12,027	4.284%	50,458	17.971%	12,595	4.486%	25,158	8.960%	7,318	2.607%	173,025	61.624%
30	Working Capital - Other Non-Current Assets	99,719	100.000%	4,672	4.685%	16,073	16.118%	3,877	3.887%	7,534	7.556%	2,922	2.930%	64,584	64.766%
31	Working Capital - Deferred Debits	72,202	100.000%	3,553	4.921%	11,169	15.469%	2,599	3.600%	4,803	6.653%	1,784	2.470%	48,258	66.837%
32	<b>Working Capital - Assets</b>	<b>452,698</b>	<b>100.000%</b>	<b>20,252</b>	<b>4.474%</b>	<b>77,700</b>	<b>17.164%</b>	<b>19,071</b>	<b>4.213%</b>	<b>37,495</b>	<b>8.283%</b>	<b>12,024</b>	<b>2.656%</b>	<b>285,866</b>	<b>63.147%</b>
33															
34	Working Capital - Other Non-Current Liabilities	(5,932)	100.000%	(310)	5.226%	(868)	14.631%	(192)	3.229%	(325)	5.486%	(111)	1.877%	(4,124)	69.515%
35	Working Capital - Current & Accrued Liabilities	(177,594)	100.000%	(8,093)	4.557%	(29,636)	16.687%	(7,182)	4.044%	(13,965)	7.864%	(5,106)	2.875%	(113,504)	63.912%
36	Working Capital - Deferred Credits	(44,193)	100.000%	(2,070)	4.685%	(7,123)	16.118%	(1,718)	3.887%	(3,339)	7.556%	(1,295)	2.930%	(28,622)	64.766%
37	<b>Working Capital - Liabilities</b>	<b>(227,719)</b>	<b>100.000%</b>	<b>(10,473)</b>	<b>4.599%</b>	<b>(37,627)</b>	<b>16.523%</b>	<b>(9,092)</b>	<b>3.993%</b>	<b>(17,630)</b>	<b>7.742%</b>	<b>(6,512)</b>	<b>2.860%</b>	<b>(146,249)</b>	<b>64.224%</b>
38															
39	<b>Working Capital - Net</b>	<b>224,979</b>	<b>100.000%</b>	<b>9,779</b>	<b>4.346%</b>	<b>40,074</b>	<b>17.812%</b>	<b>9,979</b>	<b>4.436%</b>	<b>19,866</b>	<b>8.830%</b>	<b>5,512</b>	<b>2.450%</b>	<b>139,617</b>	<b>62.058%</b>
40															
41	<b>Total Rate Base</b>	<b>5,100,206</b>	<b>100.000%</b>	<b>191,886</b>	<b>3.762%</b>	<b>1,028,920</b>	<b>20.174%</b>	<b>255,579</b>	<b>5.011%</b>	<b>509,301</b>	<b>9.986%</b>	<b>129,311</b>	<b>2.535%</b>	<b>2,981,259</b>	<b>58.454%</b>
42															
43															

2023 SUBSEQUENT YEAR ADJUSTMENT

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.

Type of Data Shown:  
 \_ Projected Test Year Ended \_\_/\_\_/\_\_  
 \_ Prior Year Ended \_\_/\_\_/\_\_  
 \_ Historical Test Year Ended \_\_/\_\_/\_\_  
 X Proj. Subsequent Year Ended 12/31/23

COMPANY: GULF POWER COMPANY

DOCKET NO.: 20210015-EI

(\$000 WHERE APPLICABLE)

Witness: Tara B. DuBose

Line No.	Methodology: 12CP and 1/13th; w/o MDS	TOTAL		G - GS		G - GSD/GSDT		G - LP/LPT		G - Major Accts		G - OS		G - Residential	
		Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
1	<b>Demand</b>														
2	Plant In Service - Steam	1,075,026	100.000%	38,049	3.539%	230,494	21.441%	59,638	5.548%	135,201	12.577%	7,133	0.664%	603,434	56.132%
3	Plant In Service - Other Production	1,049,560	100.000%	37,147	3.539%	225,034	21.441%	58,225	5.548%	131,999	12.577%	6,965	0.664%	589,140	56.132%
4	Plant In Service - Transmission	1,732,446	100.000%	61,317	3.539%	371,450	21.441%	96,109	5.548%	217,882	12.577%	11,496	0.664%	972,457	56.132%
5	Plant In Service - Distribution	1,552,087	100.000%	57,545	3.708%	332,023	21.392%	75,278	4.850%	83,416	5.374%	18,880	1.216%	984,826	63.452%
6	Plant In Service - General	123,662	100.000%	4,497	3.636%	26,862	21.722%	6,520	5.273%	9,987	8.076%	1,312	1.061%	74,435	60.192%
7	Plant In Service - Intangible	92,950	100.000%	3,380	3.636%	20,191	21.722%	4,901	5.273%	7,507	8.076%	986	1.061%	55,949	60.192%
8	<b>Electric Plant In Service</b>	5,625,730	100.000%	201,935	3.589%	1,206,053	21.438%	300,672	5.345%	585,992	10.416%	46,772	0.831%	3,280,240	58.308%
9															
10	Accum Depreciation - Production	(631,027)	100.000%	(22,334)	3.539%	(135,297)	21.441%	(35,007)	5.548%	(79,361)	12.577%	(4,187)	0.664%	(354,208)	56.132%
11	Accum Depreciation - Transmission	(233,664)	100.000%	(8,270)	3.539%	(50,099)	21.441%	(12,963)	5.548%	(29,387)	12.577%	(1,551)	0.664%	(131,160)	56.132%
12	Accum Depreciation - Distribution	(444,044)	100.000%	(16,436)	3.702%	(95,301)	21.462%	(21,845)	4.919%	(24,307)	5.474%	(5,438)	1.225%	(280,682)	63.210%
13	Accum Depreciation - General Plant	(50,625)	100.000%	(1,841)	3.636%	(10,997)	21.722%	(2,669)	5.273%	(4,089)	8.076%	(537)	1.061%	(30,473)	60.192%
14	Accum Depreciation - Intangible	(18,252)	100.000%	(664)	3.636%	(3,965)	21.722%	(962)	5.273%	(1,474)	8.076%	(194)	1.061%	(10,986)	60.192%
15	<b>Accum Depreciation &amp; Amortization</b>	(1,377,613)	100.000%	(49,545)	3.596%	(295,659)	21.462%	(73,446)	5.331%	(138,618)	10.062%	(11,906)	0.864%	(807,510)	58.617%
16															
17	<b>Net Plant In Service</b>	4,248,117	100.000%	152,390	3.587%	910,394	21.431%	227,226	5.349%	447,374	10.531%	34,865	0.821%	2,472,731	58.208%
18															
19	<b>Plant Held For Future Use</b>	576	100.000%	21	3.636%	125	21.722%	30	5.273%	47	8.076%	6	1.061%	347	60.192%
20															
21	CWIP - Production	23,997	100.000%	849	3.539%	5,145	21.441%	1,331	5.548%	3,018	12.577%	159	0.664%	13,470	56.132%
22	CWIP - Transmission	79,720	100.000%	2,822	3.539%	17,093	21.441%	4,423	5.548%	10,026	12.577%	529	0.664%	44,748	56.132%
23	CWIP - Distribution	8,393	100.000%	311	3.708%	1,795	21.392%	407	4.850%	451	5.374%	102	1.216%	5,325	63.452%
24	CWIP - General & Intangible	8,047	100.000%	293	3.636%	1,748	21.722%	424	5.273%	650	8.076%	85	1.061%	4,844	60.192%
25	<b>Construction Work in Progress</b>	120,157	100.000%	4,275	3.558%	25,781	21.456%	6,585	5.480%	14,145	11.772%	876	0.729%	68,388	56.915%
26															
27	<b>Total Utility Plant</b>	4,368,851	100.000%	156,666	3.586%	936,300	21.431%	233,841	5.352%	461,565	10.565%	35,747	0.818%	2,541,465	58.172%
28															
29	Working Capital - Current & Accrued Assets	147,731	100.000%	5,315	3.598%	31,804	21.529%	7,899	5.347%	14,703	9.953%	1,303	0.882%	86,609	58.626%
30	Working Capital - Other Non-Current Assets	42,540	100.000%	1,534	3.607%	9,197	21.620%	2,275	5.349%	4,034	9.482%	397	0.934%	25,077	58.949%
31	Working Capital - Deferred Debits	31,905	100.000%	1,155	3.620%	6,913	21.667%	1,696	5.314%	2,821	8.842%	316	0.992%	18,989	59.515%
32	<b>Working Capital - Assets</b>	222,176	100.000%	8,005	3.603%	47,914	21.566%	11,870	5.343%	21,558	9.703%	2,017	0.908%	130,674	58.816%
33															
34	Working Capital - Other Non-Current Liabilities	(2,738)	100.000%	(100)	3.636%	(595)	21.722%	(144)	5.273%	(221)	8.076%	(29)	1.061%	(1,648)	60.192%
35	Working Capital - Current & Accrued Liabilities	(87,032)	100.000%	(3,135)	3.603%	(18,784)	21.582%	(4,657)	5.351%	(8,435)	9.691%	(794)	0.912%	(51,174)	58.799%
36	Working Capital - Deferred Credits	(18,852)	100.000%	(680)	3.607%	(4,076)	21.620%	(1,008)	5.349%	(1,788)	9.482%	(176)	0.934%	(11,113)	58.949%
37	<b>Working Capital - Liabilities</b>	(108,623)	100.000%	(3,915)	3.604%	(23,454)	21.593%	(5,810)	5.349%	(10,443)	9.614%	(999)	0.919%	(63,936)	58.860%
38															
39	<b>Working Capital - Net</b>	113,553	100.000%	4,090	3.602%	24,460	21.541%	6,060	5.336%	11,114	9.788%	1,019	0.897%	66,739	58.773%
40															
41	<b>Total Rate Base</b>	4,482,403	100.000%	160,775	3.587%	960,760	21.434%	239,901	5.352%	472,680	10.545%	36,766	0.820%	2,608,204	58.188%
42															
43															

2023 SUBSEQUENT YEAR ADJUSTMENT

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.

Type of Data Shown:  
 \_ Projected Test Year Ended \_\_/\_\_/\_\_  
 \_ Prior Year Ended \_\_/\_\_/\_\_  
 \_ Historical Test Year Ended \_\_/\_\_/\_\_  
 X Proj. Subsequent Year Ended 12/31/23

COMPANY: GULF POWER COMPANY

DOCKET NO.: 20210015-EI

(\$000 WHERE APPLICABLE)

Witness: Tara B. DuBose

Line No.	Methodology: 12CP and 1/13th; w/o MDS	TOTAL		G - GS		G - GSD/GSDT		G - LP/LPT		G - Major Accts		G - OS		G - Residential	
		Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
1	<b>Energy</b>														
2	Plant In Service - Steam	89,585	100.000%	2,675	2.986%	20,549	22.938%	6,156	6.871%	13,940	15.561%	1,086	1.212%	45,066	50.305%
3	Plant In Service - Other Production	87,463	100.000%	2,611	2.986%	20,063	22.938%	6,010	6.871%	13,610	15.561%	1,060	1.212%	43,999	50.305%
4	Plant In Service - Transmission	1,085	100.000%	32	2.986%	249	22.938%	75	6.871%	169	15.561%	13	1.212%	546	50.305%
5	Plant In Service - General	29,241	100.000%	873	2.986%	6,707	22.938%	2,009	6.871%	4,550	15.561%	354	1.212%	14,710	50.305%
6	Plant In Service - Intangible	21,979	100.000%	656	2.986%	5,042	22.938%	1,510	6.871%	3,420	15.561%	266	1.212%	11,057	50.305%
7	<b>Electric Plant In Service</b>	<b>229,354</b>	<b>100.000%</b>	<b>6,848</b>	<b>2.986%</b>	<b>52,610</b>	<b>22.938%</b>	<b>15,760</b>	<b>6.871%</b>	<b>35,689</b>	<b>15.561%</b>	<b>2,780</b>	<b>1.212%</b>	<b>115,377</b>	<b>50.305%</b>
8															
9	Accum Depreciation - Production	(52,586)	100.000%	(1,570)	2.986%	(12,062)	22.938%	(3,613)	6.871%	(8,183)	15.561%	(637)	1.212%	(26,453)	50.305%
10	Accum Depreciation - Transmission	(51)	100.000%	(2)	2.986%	(12)	22.938%	(4)	6.871%	(8)	15.561%	(1)	1.212%	(26)	50.305%
11	Accum Depreciation - General Plant	(11,971)	100.000%	(357)	2.986%	(2,746)	22.938%	(823)	6.871%	(1,863)	15.561%	(145)	1.212%	(6,022)	50.305%
12	Accum Depreciation - Intangible	(4,316)	100.000%	(129)	2.986%	(990)	22.938%	(297)	6.871%	(672)	15.561%	(52)	1.212%	(2,171)	50.305%
13	<b>Accum Depreciation &amp; Amortization</b>	<b>(68,924)</b>	<b>100.000%</b>	<b>(2,058)</b>	<b>2.986%</b>	<b>(15,810)</b>	<b>22.938%</b>	<b>(4,736)</b>	<b>6.871%</b>	<b>(10,725)</b>	<b>15.561%</b>	<b>(836)</b>	<b>1.212%</b>	<b>(34,672)</b>	<b>50.305%</b>
14															
15	<b>Net Plant In Service</b>	<b>160,430</b>	<b>100.000%</b>	<b>4,790</b>	<b>2.986%</b>	<b>36,800</b>	<b>22.938%</b>	<b>11,024</b>	<b>6.871%</b>	<b>24,964</b>	<b>15.561%</b>	<b>1,945</b>	<b>1.212%</b>	<b>80,705</b>	<b>50.305%</b>
16															
17	<b>Plant Held For Future Use</b>	<b>136</b>	<b>100.000%</b>	<b>4</b>	<b>2.986%</b>	<b>31</b>	<b>22.938%</b>	<b>9</b>	<b>6.871%</b>	<b>21</b>	<b>15.561%</b>	<b>2</b>	<b>1.212%</b>	<b>69</b>	<b>50.305%</b>
18															
19	CWIP - Production	2,000	100.000%	60	2.986%	459	22.938%	137	6.871%	311	15.561%	24	1.212%	1,006	50.305%
20	CWIP - General & Intangible	1,903	100.000%	57	2.986%	436	22.938%	131	6.871%	296	15.561%	23	1.212%	957	50.305%
21	<b>Construction Work in Progress</b>	<b>3,903</b>	<b>100.000%</b>	<b>117</b>	<b>2.986%</b>	<b>895</b>	<b>22.938%</b>	<b>268</b>	<b>6.871%</b>	<b>607</b>	<b>15.561%</b>	<b>47</b>	<b>1.212%</b>	<b>1,963</b>	<b>50.305%</b>
22															
23	<b>Total Utility Plant</b>	<b>164,469</b>	<b>100.000%</b>	<b>4,911</b>	<b>2.986%</b>	<b>37,727</b>	<b>22.938%</b>	<b>11,301</b>	<b>6.871%</b>	<b>25,592</b>	<b>15.561%</b>	<b>1,994</b>	<b>1.212%</b>	<b>82,736</b>	<b>50.305%</b>
24															
25	Working Capital - Current & Accrued Assets	71,501	100.000%	2,104	2.942%	15,406	21.547%	4,617	6.458%	10,317	14.429%	837	1.170%	38,136	53.336%
26	Working Capital - Other Non-Current Assets	25,602	100.000%	744	2.905%	5,209	20.347%	1,562	6.101%	3,444	13.454%	290	1.134%	14,324	55.949%
27	Working Capital - Deferred Debits	13,888	100.000%	406	2.925%	2,915	20.988%	874	6.292%	1,941	13.975%	160	1.154%	7,576	54.552%
28	<b>Working Capital - Assets</b>	<b>110,991</b>	<b>100.000%</b>	<b>3,254</b>	<b>2.931%</b>	<b>23,530</b>	<b>21.200%</b>	<b>7,053</b>	<b>6.355%</b>	<b>15,703</b>	<b>14.148%</b>	<b>1,288</b>	<b>1.160%</b>	<b>60,036</b>	<b>54.091%</b>
29															
30	Working Capital - Other Non-Current Liabilities	(648)	100.000%	(19)	2.986%	(149)	22.938%	(44)	6.871%	(101)	15.561%	(8)	1.212%	(326)	50.305%
31	Working Capital - Current & Accrued Liabilities	(40,258)	100.000%	(1,170)	2.906%	(8,211)	20.397%	(2,462)	6.116%	(5,432)	13.494%	(457)	1.136%	(22,480)	55.841%
32	Working Capital - Deferred Credits	(11,346)	100.000%	(330)	2.905%	(2,309)	20.347%	(692)	6.101%	(1,526)	13.454%	(129)	1.134%	(6,348)	55.949%
33	<b>Working Capital - Liabilities</b>	<b>(52,251)</b>	<b>100.000%</b>	<b>(1,519)</b>	<b>2.907%</b>	<b>(10,668)</b>	<b>20.417%</b>	<b>(3,199)</b>	<b>6.122%</b>	<b>(7,060)</b>	<b>13.511%</b>	<b>(594)</b>	<b>1.137%</b>	<b>(29,154)</b>	<b>55.796%</b>
34															
35	<b>Working Capital - Net</b>	<b>58,740</b>	<b>100.000%</b>	<b>1,735</b>	<b>2.953%</b>	<b>12,862</b>	<b>21.897%</b>	<b>3,854</b>	<b>6.562%</b>	<b>8,643</b>	<b>14.714%</b>	<b>694</b>	<b>1.181%</b>	<b>30,882</b>	<b>52.574%</b>
36															
37	<b>Total Rate Base</b>	<b>223,209</b>	<b>100.000%</b>	<b>6,645</b>	<b>2.977%</b>	<b>50,589</b>	<b>22.664%</b>	<b>15,156</b>	<b>6.790%</b>	<b>34,235</b>	<b>15.338%</b>	<b>2,687</b>	<b>1.204%</b>	<b>113,619</b>	<b>50.902%</b>
38															
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2023 SUBSEQUENT YEAR ADJUSTMENT

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.

Type of Data Shown:  
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 X Proj. Subsequent Year Ended 12/31/23

COMPANY: GULF POWER COMPANY

DOCKET NO.: 20210015-EI

(\$000 WHERE APPLICABLE)

Witness: Tara B. DuBose

Line No.	Methodology: 12CP and 1/13th; w/o MDS	TOTAL		G - GS		G - GSD/GSDT		G - LP/LPT		G - Major Accts		G - OS		G - Residential	
		Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent
		1	<b>Customer</b>												
2	Plant In Service - Transmission	2,265	100.000%	0	0.000%	163	7.202%	0	0.000%	1,780	78.574%	0	0.000%	0	0.000%
3	Plant In Service - Distribution	237,999	100.000%	21,191	8.904%	18,206	7.650%	668	0.281%	1,010	0.424%	4	0.001%	196,844	82.708%
4	Plant In Service - General	112,463	100.000%	8,629	7.673%	5,623	5.000%	120	0.107%	158	0.140%	848	0.754%	97,071	86.314%
5	Plant In Service - Intangible	84,533	100.000%	6,486	7.673%	4,226	5.000%	90	0.107%	119	0.140%	638	0.754%	72,963	86.314%
6	<b>Electric Plant In Service</b>	437,260	100.000%	36,306	8.303%	28,219	6.453%	879	0.201%	3,066	0.701%	1,489	0.341%	366,878	83.904%
7															
8	Accum Depreciation - Transmission	(307)	100.000%	0	0.000%	(22)	7.202%	0	0.000%	(241)	78.574%	0	0.000%	0	0.000%
9	Accum Depreciation - Distribution	(126,224)	100.000%	(11,655)	9.234%	(10,675)	8.457%	(364)	0.288%	(555)	0.440%	(2)	0.002%	(102,926)	81.542%
10	Accum Depreciation - General Plant	(46,041)	100.000%	(3,533)	7.673%	(2,302)	5.000%	(49)	0.107%	(65)	0.140%	(347)	0.754%	(39,740)	86.314%
11	Accum Depreciation - Intangible	(16,599)	100.000%	(1,274)	7.673%	(830)	5.000%	(18)	0.107%	(23)	0.140%	(125)	0.754%	(14,327)	86.314%
12	<b>Accum Depreciation &amp; Amortization</b>	(189,171)	100.000%	(16,462)	8.702%	(13,829)	7.310%	(431)	0.228%	(884)	0.467%	(475)	0.251%	(156,993)	82.990%
13															
14	<b>Net Plant In Service</b>	248,089	100.000%	19,844	7.999%	14,390	5.800%	448	0.180%	2,182	0.879%	1,015	0.409%	209,885	84.601%
15															
16	<b>Plant Held For Future Use</b>	524	100.000%	40	7.673%	26	5.000%	1	0.107%	1	0.140%	4	0.754%	452	86.314%
17															
18	CWIP - Transmission	105	100.000%	0	0.000%	8	7.202%	0	0.000%	83	78.574%	0	0.000%	0	0.000%
19	CWIP - Distribution	886	100.000%	64	7.278%	31	3.498%	1	0.165%	2	0.223%	0	0.000%	787	88.829%
20	CWIP - General & Intangible	7,318	100.000%	562	7.673%	366	5.000%	8	0.107%	10	0.140%	55	0.754%	6,317	86.314%
21	<b>Construction Work in Progress</b>	8,309	100.000%	626	7.534%	404	4.868%	9	0.112%	95	1.140%	55	0.664%	7,104	85.491%
22															
23	<b>Total Utility Plant</b>	256,922	100.000%	20,511	7.983%	14,820	5.768%	458	0.178%	2,277	0.886%	1,074	0.418%	217,441	84.633%
24															
25	Working Capital - Current & Accrued Assets	57,008	100.000%	4,608	8.083%	3,247	5.697%	79	0.138%	137	0.241%	641	1.124%	48,280	84.690%
26	Working Capital - Other Non-Current Assets	29,704	100.000%	2,394	8.059%	1,667	5.611%	39	0.131%	56	0.189%	360	1.213%	25,183	84.779%
27	Working Capital - Deferred Debits	25,348	100.000%	1,992	7.857%	1,341	5.292%	30	0.119%	41	0.164%	247	0.974%	21,692	85.580%
28	<b>Working Capital - Assets</b>	112,060	100.000%	8,994	8.026%	6,256	5.582%	148	0.132%	235	0.210%	1,248	1.114%	95,156	84.915%
29															
30	Working Capital - Other Non-Current Liabilities	(2,490)	100.000%	(191)	7.673%	(125)	5.000%	(3)	0.107%	(3)	0.140%	(19)	0.754%	(2,150)	86.314%
31	Working Capital - Current & Accrued Liabilities	(47,009)	100.000%	(3,787)	8.057%	(2,641)	5.618%	(63)	0.134%	(98)	0.209%	(560)	1.192%	(39,850)	84.769%
32	Working Capital - Deferred Credits	(13,164)	100.000%	(1,061)	8.059%	(739)	5.611%	(17)	0.131%	(25)	0.189%	(160)	1.213%	(11,160)	84.779%
33	<b>Working Capital - Liabilities</b>	(62,664)	100.000%	(5,039)	8.042%	(3,504)	5.592%	(83)	0.132%	(127)	0.202%	(739)	1.179%	(53,160)	84.833%
34															
35	<b>Working Capital - Net</b>	49,396	100.000%	3,954	8.005%	2,752	5.570%	65	0.132%	109	0.220%	509	1.031%	41,996	85.019%
36															
37	<b>Total Rate Base</b>	306,318	100.000%	24,465	7.987%	17,572	5.736%	522	0.171%	2,386	0.779%	1,583	0.517%	259,437	84.695%
38															
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2023 SUBSEQUENT YEAR ADJUSTMENT

FLORIDA PUBLIC SERVICE COMMISSION

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 X Proj. Subsequent Year Ended 12/31/23

COMPANY: GULF POWER COMPANY

DOCKET NO.: 20210015-EI

(\$000 WHERE APPLICABLE)

Witness: Tara B. DuBose

Line No.	Methodology: 12CP and 1/13th; w/o MDS	(1) (2) (3) (4) (5) (6) (7) (8) (9) (10) (11) (12) (13) (14) (15)													
		TOTAL		G - GS		G - GSD/GSDT		G - LP/LPT		G - Major Accts		G - OS		G - Residential	
		Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent
1	<b>Lighting</b>														
2	Plant In Service - Distribution	94,401	100.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	94,401	100.000%	0	0.000%
3	Plant In Service - General	2,513	100.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	2,513	100.000%	0	0.000%
4	Plant In Service - Intangible	1,889	100.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	1,889	100.000%	0	0.000%
5	<b>Electric Plant In Service</b>	<b>98,803</b>	<b>100.000%</b>	<b>0</b>	<b>0.000%</b>	<b>0</b>	<b>0.000%</b>	<b>0</b>	<b>0.000%</b>	<b>0</b>	<b>0.000%</b>	<b>98,803</b>	<b>100.000%</b>	<b>0</b>	<b>0.000%</b>
6															
7	Accum Depreciation - Distribution	(13,104)	100.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	(13,104)	100.000%	0	0.000%
8	Accum Depreciation - General Plant	(1,029)	100.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	(1,029)	100.000%	0	0.000%
9	Accum Depreciation - Intangible	(371)	100.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	(371)	100.000%	0	0.000%
10	<b>Accum Depreciation &amp; Amortization</b>	<b>(14,504)</b>	<b>100.000%</b>	<b>0</b>	<b>0.000%</b>	<b>0</b>	<b>0.000%</b>	<b>0</b>	<b>0.000%</b>	<b>0</b>	<b>0.000%</b>	<b>(14,504)</b>	<b>100.000%</b>	<b>0</b>	<b>0.000%</b>
11															
12	<b>Net Plant In Service</b>	<b>84,299</b>	<b>100.000%</b>	<b>0</b>	<b>0.000%</b>	<b>0</b>	<b>0.000%</b>	<b>0</b>	<b>0.000%</b>	<b>0</b>	<b>0.000%</b>	<b>84,299</b>	<b>100.000%</b>	<b>0</b>	<b>0.000%</b>
13															
14	<b>Plant Held For Future Use</b>	<b>12</b>	<b>100.000%</b>	<b>0</b>	<b>0.000%</b>	<b>0</b>	<b>0.000%</b>	<b>0</b>	<b>0.000%</b>	<b>0</b>	<b>0.000%</b>	<b>12</b>	<b>100.000%</b>	<b>0</b>	<b>0.000%</b>
15															
16	CWIP - Distribution	510	100.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	510	100.000%	0	0.000%
17	CWIP - General & Intangible	164	100.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	164	100.000%	0	0.000%
18	<b>Construction Work in Progress</b>	<b>674</b>	<b>100.000%</b>	<b>0</b>	<b>0.000%</b>	<b>0</b>	<b>0.000%</b>	<b>0</b>	<b>0.000%</b>	<b>0</b>	<b>0.000%</b>	<b>674</b>	<b>100.000%</b>	<b>0</b>	<b>0.000%</b>
19															
20	<b>Total Utility Plant</b>	<b>84,985</b>	<b>100.000%</b>	<b>0</b>	<b>0.000%</b>	<b>0</b>	<b>0.000%</b>	<b>0</b>	<b>0.000%</b>	<b>0</b>	<b>0.000%</b>	<b>84,985</b>	<b>100.000%</b>	<b>0</b>	<b>0.000%</b>
21															
22	Working Capital - Current & Accrued Assets	4,537	100.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	4,537	100.000%	0	0.000%
23	Working Capital - Other Non-Current Assets	1,874	100.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	1,874	100.000%	0	0.000%
24	Working Capital - Deferred Debits	1,060	100.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	1,060	100.000%	0	0.000%
25	<b>Working Capital - Assets</b>	<b>7,471</b>	<b>100.000%</b>	<b>0</b>	<b>0.000%</b>	<b>0</b>	<b>0.000%</b>	<b>0</b>	<b>0.000%</b>	<b>0</b>	<b>0.000%</b>	<b>7,471</b>	<b>100.000%</b>	<b>0</b>	<b>0.000%</b>
26															
27	Working Capital - Other Non-Current Liabilities	(56)	100.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	(56)	100.000%	0	0.000%
28	Working Capital - Current & Accrued Liabilities	(3,295)	100.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	(3,295)	100.000%	0	0.000%
29	Working Capital - Deferred Credits	(830)	100.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	(830)	100.000%	0	0.000%
30	<b>Working Capital - Liabilities</b>	<b>(4,181)</b>	<b>100.000%</b>	<b>0</b>	<b>0.000%</b>	<b>0</b>	<b>0.000%</b>	<b>0</b>	<b>0.000%</b>	<b>0</b>	<b>0.000%</b>	<b>(4,181)</b>	<b>100.000%</b>	<b>0</b>	<b>0.000%</b>
31															
32	<b>Working Capital - Net</b>	<b>3,291</b>	<b>100.000%</b>	<b>0</b>	<b>0.000%</b>	<b>0</b>	<b>0.000%</b>	<b>0</b>	<b>0.000%</b>	<b>0</b>	<b>0.000%</b>	<b>3,291</b>	<b>100.000%</b>	<b>0</b>	<b>0.000%</b>
33															
34	<b>Total Rate Base</b>	<b>88,276</b>	<b>100.000%</b>	<b>0</b>	<b>0.000%</b>	<b>0</b>	<b>0.000%</b>	<b>0</b>	<b>0.000%</b>	<b>0</b>	<b>0.000%</b>	<b>88,276</b>	<b>100.000%</b>	<b>0</b>	<b>0.000%</b>

37 Note: Totals may not add due to rounding.

2023 SUBSEQUENT YEAR ADJUSTMENT

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. Type of Data Shown:  
 COMPANY: GULF POWER COMPANY \_ Projected Test Year Ended \_\_/\_\_/\_\_  
 DOCKET NO.: 20210015-EI (\$000 WHERE APPLICABLE) \_ Prior Year Ended \_\_/\_\_/\_\_  
 \_ Historical Test Year Ended \_\_/\_\_/\_\_  
 X Proj. Subsequent Year Ended 12/31/23

Witness: Tara B. DuBose

(1) (2) (3)

Line No.	Methodology: 12CP and 1/13th; w/o MDS	G - SBS	
		Amount	Percent
1	<b>Total Retail</b>		
2	Plant In Service - Steam	1,189	0.102%
3	Plant In Service - Other Production	1,161	0.102%
4	Plant In Service - Transmission	2,058	0.119%
5	Plant In Service - Distribution	196	0.010%
6	Plant In Service - General	100	0.037%
7	Plant In Service - Intangible	75	0.037%
8	<b>Electric Plant In Service</b>	<b>4,780</b>	<b>0.075%</b>
9			
10	Accum Depreciation - Production	(698)	0.102%
11	Accum Depreciation - Transmission	(278)	0.119%
12	Accum Depreciation - Distribution	(82)	0.014%
13	Accum Depreciation - General Plant	(41)	0.037%
14	Accum Depreciation - Intangible	(15)	0.037%
15	<b>Accum Depreciation &amp; Amortization</b>	<b>(1,113)</b>	<b>0.067%</b>
16			
17	<b>Net Plant In Service</b>	<b>3,667</b>	<b>0.077%</b>
18			
19	<b>Plant Held For Future Use</b>	<b>0</b>	<b>0.037%</b>
20			
21	CWIP - Production	27	0.102%
22	CWIP - Transmission	95	0.119%
23	CWIP - Distribution	1	0.007%
24	CWIP - General & Intangible	7	0.037%
25	<b>Construction Work in Progress</b>	<b>129</b>	<b>0.097%</b>
26			
27	<b>Total Utility Plant</b>	<b>3,796</b>	<b>0.078%</b>
28			
29	Working Capital - Current & Accrued Assets	196	0.070%
30	Working Capital - Other Non-Current Assets	58	0.059%
31	Working Capital - Deferred Debits	36	0.049%
32	<b>Working Capital - Assets</b>	<b>289</b>	<b>0.064%</b>
33			
34	Working Capital - Other Non-Current Liabilities	(2)	0.037%
35	Working Capital - Current & Accrued Liabilities	(108)	0.061%
36	Working Capital - Deferred Credits	(26)	0.059%
37	<b>Working Capital - Liabilities</b>	<b>(136)</b>	<b>0.060%</b>
38			
39	<b>Working Capital - Net</b>	<b>154</b>	<b>0.068%</b>
40			
41	<b>Total Rate Base</b>	<b>3,950</b>	<b>0.077%</b>
42			
43			



2023 SUBSEQUENT YEAR ADJUSTMENT

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. Type of Data Shown:  
 COMPANY: GULF POWER COMPANY \_ Projected Test Year Ended \_\_/\_\_/\_\_  
 DOCKET NO.: 20210015-EI (\$000 WHERE APPLICABLE) \_ Prior Year Ended \_\_/\_\_/\_\_  
 \_ Historical Test Year Ended \_\_/\_\_/\_\_  
 X Proj. Subsequent Year Ended 12/31/23

Witness: Tara B. DuBose

(1) (2) (3)

Line No.	Methodology: 12CP and 1/13th; w/o MDS	G - SBS	
		Amount	Percent
1	<b>Demand</b>		
2	Plant In Service - Steam	1,076	0.100%
3	Plant In Service - Other Production	1,051	0.100%
4	Plant In Service - Transmission	1,734	0.100%
5	Plant In Service - Distribution	119	0.008%
6	Plant In Service - General	49	0.040%
7	Plant In Service - Intangible	37	0.040%
8	<b>Electric Plant In Service</b>	<b>4,066</b>	<b>0.072%</b>
9			
10	Accum Depreciation - Production	(632)	0.100%
11	Accum Depreciation - Transmission	(234)	0.100%
12	Accum Depreciation - Distribution	(35)	0.008%
13	Accum Depreciation - General Plant	(20)	0.040%
14	Accum Depreciation - Intangible	(7)	0.040%
15	<b>Accum Depreciation &amp; Amortization</b>	<b>(928)</b>	<b>0.067%</b>
16			
17	<b>Net Plant In Service</b>	<b>3,138</b>	<b>0.074%</b>
18			
19	<b>Plant Held For Future Use</b>	<b>0</b>	<b>0.040%</b>
20			
21	CWIP - Production	24	0.100%
22	CWIP - Transmission	80	0.100%
23	CWIP - Distribution	1	0.008%
24	CWIP - General & Intangible	3	0.040%
25	<b>Construction Work in Progress</b>	<b>108</b>	<b>0.090%</b>
26			
27	<b>Total Utility Plant</b>	<b>3,246</b>	<b>0.074%</b>
28			
29	Working Capital - Current & Accrued Assets	97	0.066%
30	Working Capital - Other Non-Current Assets	25	0.059%
31	Working Capital - Deferred Debits	16	0.050%
32	<b>Working Capital - Assets</b>	<b>138</b>	<b>0.062%</b>
33			
34	Working Capital - Other Non-Current Liabilities	(1)	0.040%
35	Working Capital - Current & Accrued Liabilities	(54)	0.062%
36	Working Capital - Deferred Credits	(11)	0.059%
37	<b>Working Capital - Liabilities</b>	<b>(66)</b>	<b>0.061%</b>
38			
39	<b>Working Capital - Net</b>	<b>72</b>	<b>0.063%</b>
40			
41	<b>Total Rate Base</b>	<b>3,318</b>	<b>0.074%</b>
42			
43			

2023 SUBSEQUENT YEAR ADJUSTMENT

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. Type of Data Shown:  
 COMPANY: GULF POWER COMPANY \_ Projected Test Year Ended \_\_/\_\_/\_\_  
 DOCKET NO.: 20210015-EI (\$000 WHERE APPLICABLE) \_ Prior Year Ended \_\_/\_\_/\_\_  
 \_ Historical Test Year Ended \_\_/\_\_/\_\_  
 X Proj. Subsequent Year Ended 12/31/23  
 Witness: Tara B. DuBose

(1) (2) (3)

Line No.	Methodology: 12CP and 1/13th; w/o MDS	G - SBS	
		Amount	Percent
1	<b>Energy</b>		
2	Plant In Service - Steam	113	0.126%
3	Plant In Service - Other Production	111	0.126%
4	Plant In Service - Transmission	1	0.126%
5	Plant In Service - General	37	0.126%
6	Plant In Service - Intangible	28	0.126%
7	<b>Electric Plant In Service</b>	290	0.126%
8			
9	Accum Depreciation - Production	(66)	0.126%
10	Accum Depreciation - Transmission	(0)	0.126%
11	Accum Depreciation - General Plant	(15)	0.126%
12	Accum Depreciation - Intangible	(5)	0.126%
13	<b>Accum Depreciation &amp; Amortization</b>	(87)	0.126%
14			
15	<b>Net Plant In Service</b>	203	0.126%
16			
17	<b>Plant Held For Future Use</b>	0	0.126%
18			
19	CWIP - Production	3	0.126%
20	CWIP - General & Intangible	2	0.126%
21	<b>Construction Work in Progress</b>	5	0.126%
22			
23	<b>Total Utility Plant</b>	208	0.126%
24			
25	Working Capital - Current & Accrued Assets	84	0.117%
26	Working Capital - Other Non-Current Assets	28	0.109%
27	Working Capital - Deferred Debits	16	0.114%
28	<b>Working Capital - Assets</b>	128	0.115%
29			
30	Working Capital - Other Non-Current Liabilities	(1)	0.126%
31	Working Capital - Current & Accrued Liabilities	(44)	0.110%
32	Working Capital - Deferred Credits	(12)	0.109%
33	<b>Working Capital - Liabilities</b>	(57)	0.110%
34			
35	<b>Working Capital - Net</b>	70	0.120%
36			
37	<b>Total Rate Base</b>	278	0.125%
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2023 SUBSEQUENT YEAR ADJUSTMENT

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.

Type of Data Shown:

\_ Projected Test Year Ended \_\_/\_\_/\_\_

\_ Prior Year Ended \_\_/\_\_/\_\_

\_ Historical Test Year Ended \_\_/\_\_/\_\_

X Proj. Subsequent Year Ended 12/31/23

COMPANY: GULF POWER COMPANY

DOCKET NO.: 20210015-EI

(\$000 WHERE APPLICABLE)

Witness: Tara B. DuBose

(1) (2) (3)

Line No.	Methodology: 12CP and 1/13th; w/o MDS	G - SBS	
		Amount	Percent
1	<b>Customer</b>		
2	Plant In Service - Transmission	322	14.224%
3	Plant In Service - Distribution	77	0.033%
4	Plant In Service - General	14	0.012%
5	Plant In Service - Intangible	10	0.012%
6	<b>Electric Plant In Service</b>	<b>424</b>	<b>0.097%</b>
7			
8	Accum Depreciation - Transmission	(44)	14.224%
9	Accum Depreciation - Distribution	(46)	0.037%
10	Accum Depreciation - General Plant	(6)	0.012%
11	Accum Depreciation - Intangible	(2)	0.012%
12	<b>Accum Depreciation &amp; Amortization</b>	<b>(98)</b>	<b>0.052%</b>
13			
14	<b>Net Plant In Service</b>	<b>326</b>	<b>0.131%</b>
15			
16	<b>Plant Held For Future Use</b>	<b>0</b>	<b>0.012%</b>
17			
18	CWIP - Transmission	15	14.224%
19	CWIP - Distribution	0	0.007%
20	CWIP - General & Intangible	1	0.012%
21	<b>Construction Work in Progress</b>	<b>16</b>	<b>0.191%</b>
22			
23	<b>Total Utility Plant</b>	<b>342</b>	<b>0.133%</b>
24			
25	Working Capital - Current & Accrued Assets	15	0.026%
26	Working Capital - Other Non-Current Assets	5	0.018%
27	Working Capital - Deferred Debits	4	0.015%
28	<b>Working Capital - Assets</b>	<b>24</b>	<b>0.021%</b>
29			
30	Working Capital - Other Non-Current Liabilities	(0)	0.012%
31	Working Capital - Current & Accrued Liabilities	(10)	0.021%
32	Working Capital - Deferred Credits	(2)	0.018%
33	<b>Working Capital - Liabilities</b>	<b>(12)</b>	<b>0.020%</b>
34			
35	<b>Working Capital - Net</b>	<b>11</b>	<b>0.023%</b>
36			
37	<b>Total Rate Base</b>	<b>353</b>	<b>0.115%</b>
38			
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2023 SUBSEQUENT YEAR ADJUSTMENT

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.

Type of Data Shown:

\_ Projected Test Year Ended \_\_/\_\_/\_\_

\_ Prior Year Ended \_\_/\_\_/\_\_

\_ Historical Test Year Ended \_\_/\_\_/\_\_

X Proj. Subsequent Year Ended 12/31/23

COMPANY: GULF POWER COMPANY

DOCKET NO.: 20210015-EI

(\$000 WHERE APPLICABLE)

Witness: Tara B. DuBose

(1) (2) (3)

Line No.	Methodology: 12CP and 1/13th; w/o MDS	G - SBS	
		Amount	Percent
1	<b>Lighting</b>		
2	Plant In Service - Distribution	0	0.000%
3	Plant In Service - General	0	0.000%
4	Plant In Service - Intangible	0	0.000%
5	<b>Electric Plant In Service</b>		0.000%
6			
7	Accum Depreciation - Distribution	0	0.000%
8	Accum Depreciation - General Plant	0	0.000%
9	Accum Depreciation - Intangible	0	0.000%
10	<b>Accum Depreciation &amp; Amortization</b>	0	0.000%
11			
12	<b>Net Plant In Service</b>	0	0.000%
13			
14	<b>Plant Held For Future Use</b>	0	0.000%
15			
16	CWIP - Distribution	0	0.000%
17	CWIP - General & Intangible	0	0.000%
18	<b>Construction Work in Progress</b>		0.000%
19			
20	<b>Total Utility Plant</b>		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	<b>Working Capital - Assets</b>	0	0.000%
26			
27	Working Capital - Other Non-Current Liabilities	0	0.000%
28	Working Capital - Current & Accrued Liabilities	0	0.000%
29	Working Capital - Deferred Credits	0	0.000%
30	<b>Working Capital - Liabilities</b>	0	0.000%
31			
32	<b>Working Capital - Net</b>	0	0.000%
33			
34	<b>Total Rate Base</b>	0	0.000%

37 Note: Totals may not add due to rounding.

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39  
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2023 SUBSEQUENT YEAR ADJUSTMENT

FLORIDA 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:

Projected Test Year Ended \_\_/\_\_/\_\_  
 Prior Year Ended \_\_/\_\_/\_\_  
 Historical Test Year Ended \_\_/\_\_/\_\_  
 X Proj. Subsequent Year Ended 12/31/23

COMPANY: GULF POWER COMPANY

DOCKET NO.: 20210015-EI

(\$000 WHERE APPLICABLE)

Witness: Tara B. DuBose

Line No.	Methodology: 12CP and 1/13th; w/o MDS	Total		G - GS		G - GSD/GSDT		G - LP/LPT		G - Major Accts		G - OS		G - Residential	
		Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent
1	<b>Total Retail</b>														
2	Production O&M - Steam	(42,646)	100.000%	(1,372)	3.217%	(9,515)	22.312%	(2,694)	6.318%	(6,104)	14.313%	(419)	0.983%	(22,492)	52.741%
3	Production O&M - Other	(11,765)	100.000%	(380)	3.232%	(2,620)	22.273%	(739)	6.284%	(1,675)	14.236%	(114)	0.969%	(6,223)	52.893%
4	Transmission O&M	(6,402)	100.000%	(226)	3.538%	(1,372)	21.434%	(355)	5.545%	(807)	12.610%	(42)	0.663%	(3,592)	56.104%
5	Distribution O&M	(22,707)	100.000%	(1,116)	4.916%	(3,826)	16.849%	(762)	3.357%	(859)	3.781%	(2,804)	12.347%	(13,336)	58.731%
6	Customer Account Expense	(19,418)	100.000%	(1,254)	6.457%	(968)	4.987%	(87)	0.449%	(25)	0.128%	(313)	1.613%	(16,768)	86.353%
7	Customer Service & Info Expense	(7,337)	100.000%	(525)	7.161%	(238)	3.244%	(3)	0.042%	(2)	0.027%	(156)	2.122%	(6,412)	87.404%
8	General & Administrative Expense	(59,593)	100.000%	(3,084)	5.175%	(8,839)	14.833%	(1,962)	3.293%	(3,363)	5.643%	(1,129)	1.894%	(41,193)	69.123%
9	<b>Operating &amp; Maintenance Expense</b>	(169,867)	100.000%	(7,958)	4.685%	(27,380)	16.118%	(6,603)	3.887%	(12,835)	7.556%	(4,977)	2.930%	(110,015)	64.766%
10															
11	Depr Exp - Production	(96,990)	100.000%	(3,392)	3.497%	(20,907)	21.556%	(5,479)	5.649%	(12,421)	12.806%	(685)	0.706%	(54,008)	55.684%
12	Depr Exp - Transmission	(39,757)	100.000%	(1,405)	3.534%	(8,517)	21.424%	(2,203)	5.542%	(5,035)	12.665%	(264)	0.663%	(22,285)	56.054%
13	Depr Exp - Distribution	(55,685)	100.000%	(2,453)	4.406%	(10,128)	18.189%	(2,172)	3.900%	(2,434)	4.372%	(4,401)	7.904%	(34,089)	61.217%
14	Depr Exp - Intangible	(22,037)	100.000%	(1,152)	5.226%	(3,224)	14.631%	(712)	3.229%	(1,209)	5.486%	(414)	1.877%	(15,319)	69.515%
15	Depr Exp - General	(10,116)	100.000%	(529)	5.226%	(1,480)	14.631%	(327)	3.229%	(555)	5.486%	(190)	1.877%	(7,032)	69.515%
16	<b>Depreciation Expense</b>	(224,586)	100.000%	(8,930)	3.976%	(44,257)	19.706%	(10,892)	4.850%	(21,654)	9.642%	(5,953)	2.651%	(132,734)	59.101%
17															
18	Taxes Other Than Income - Other Taxes	(3,732)	100.000%	(195)	5.226%	(546)	14.631%	(121)	3.229%	(205)	5.486%	(70)	1.877%	(2,595)	69.515%
19	Taxes Other Than Income - Real/Personal Prop	(55,216)	100.000%	(2,062)	3.734%	(11,199)	20.283%	(2,780)	5.035%	(5,527)	10.009%	(1,422)	2.576%	(32,184)	58.286%
20	<b>Taxes Other Than Income Tax</b>	(58,949)	100.000%	(2,257)	3.828%	(11,745)	19.925%	(2,901)	4.920%	(5,731)	9.723%	(1,492)	2.532%	(34,778)	58.997%
21															
22	<b>Amortization of Property Losses</b>	(6,206)	100.000%	(195)	3.138%	(1,410)	22.723%	(367)	5.912%	(796)	12.830%	(117)	1.884%	(3,315)	53.408%
23															
24	<b>Gain or Loss on Sale of Plant</b>	5	100.000%	0	3.639%	1	22.131%	0	5.625%	0	6.498%	0	1.304%	3	60.792%
25															
26	State Income Tax Expense	(7,890)	100.000%	(507)	6.426%	(1,342)	17.007%	(270)	3.425%	145	(1.840%)	(514)	6.517%	(5,271)	66.805%
27	Federal Income Tax Expense	6,518	100.000%	419	6.426%	1,109	17.007%	223	3.425%	(120)	(1.840%)	425	6.517%	4,355	66.805%
28	Amortization of ITC	(18,533)	100.000%	(692)	3.734%	(3,759)	20.283%	(933)	5.035%	(1,855)	10.009%	(477)	2.576%	(10,802)	58.286%
29	<b>Income Taxes</b>	(19,904)	100.000%	(780)	3.919%	(3,992)	20.057%	(980)	4.924%	(1,830)	9.193%	(567)	2.847%	(11,718)	58.873%
30															
31	<b>Total Operating Expenses</b>	(479,507)	100.000%	(20,120)	4.196%	(88,784)	18.516%	(21,743)	4.534%	(42,846)	8.935%	(13,105)	2.733%	(292,557)	61.012%
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2023 SUBSEQUENT YEAR ADJUSTMENT

FLORIDA 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:

Projected Test Year Ended \_\_/\_\_/\_\_  
 Prior Year Ended \_\_/\_\_/\_\_  
 Historical Test Year Ended \_\_/\_\_/\_\_  
 Proj. Subsequent Year Ended 12/31/23

COMPANY: GULF POWER COMPANY

DOCKET NO.: 20210015-EI

(\$000 WHERE APPLICABLE)

Witness: Tara B. DuBose

Line No.	Methodology: 12CP and 1/13th; w/o MDS	Total		G - GS		G - GSD/GSDT		G - LP/LPT		G - Major Accts		G - OS		G - Residential	
		Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent
1	<b>Demand</b>														
2	Production O&M - Steam	(17,825)	100.000%	(631)	3.539%	(3,822)	21.441%	(989)	5.548%	(2,242)	12.577%	(118)	0.664%	(10,005)	56.132%
3	Production O&M - Other	(5,224)	100.000%	(185)	3.539%	(1,120)	21.441%	(290)	5.548%	(657)	12.577%	(35)	0.664%	(2,932)	56.132%
4	Transmission O&M	(6,398)	100.000%	(226)	3.539%	(1,372)	21.441%	(355)	5.548%	(805)	12.577%	(42)	0.664%	(3,592)	56.132%
5	Distribution O&M	(14,590)	100.000%	(538)	3.690%	(3,184)	21.822%	(742)	5.087%	(827)	5.668%	(184)	1.263%	(9,113)	62.461%
6	General & Administrative Expense	(28,427)	100.000%	(1,033)	3.633%	(6,170)	21.703%	(1,500)	5.278%	(2,341)	8.235%	(297)	1.045%	(17,075)	60.064%
7	<b>Operating &amp; Maintenance Expense</b>	<b>(72,465)</b>	<b>100.000%</b>	<b>(2,613)</b>	<b>3.607%</b>	<b>(15,667)</b>	<b>21.620%</b>	<b>(3,876)</b>	<b>5.349%</b>	<b>(6,871)</b>	<b>9.482%</b>	<b>(677)</b>	<b>0.934%</b>	<b>(42,717)</b>	<b>58.949%</b>
8															
9	Depr Exp - Production	(89,529)	100.000%	(3,169)	3.539%	(19,196)	21.441%	(4,967)	5.548%	(11,260)	12.577%	(594)	0.664%	(50,255)	56.132%
10	Depr Exp - Transmission	(39,671)	100.000%	(1,404)	3.539%	(8,506)	21.441%	(2,201)	5.548%	(4,989)	12.577%	(263)	0.664%	(22,268)	56.132%
11	Depr Exp - Distribution	(42,859)	100.000%	(1,584)	3.696%	(9,256)	21.595%	(2,139)	4.992%	(2,384)	5.563%	(531)	1.239%	(26,961)	62.906%
12	Depr Exp - Intangible	(10,173)	100.000%	(370)	3.636%	(2,210)	21.722%	(536)	5.273%	(822)	8.076%	(108)	1.061%	(6,123)	60.192%
13	Depr Exp - General	(4,670)	100.000%	(170)	3.636%	(1,014)	21.722%	(246)	5.273%	(377)	8.076%	(50)	1.061%	(2,811)	60.192%
14	<b>Depreciation Expense</b>	<b>(186,903)</b>	<b>100.000%</b>	<b>(6,697)</b>	<b>3.583%</b>	<b>(40,181)</b>	<b>21.499%</b>	<b>(10,090)</b>	<b>5.398%</b>	<b>(19,832)</b>	<b>10.611%</b>	<b>(1,546)</b>	<b>0.827%</b>	<b>(108,418)</b>	<b>58.008%</b>
15															
16	Taxes Other Than Income - Other Taxes	(1,723)	100.000%	(63)	3.636%	(374)	21.722%	(91)	5.273%	(139)	8.076%	(18)	1.061%	(1,037)	60.192%
17	Taxes Other Than Income - Real/Personal Prop	(49,477)	100.000%	(1,775)	3.587%	(10,603)	21.431%	(2,646)	5.349%	(5,210)	10.531%	(406)	0.821%	(28,799)	58.208%
18	<b>Taxes Other Than Income Tax</b>	<b>(51,200)</b>	<b>100.000%</b>	<b>(1,837)</b>	<b>3.589%</b>	<b>(10,977)</b>	<b>21.440%</b>	<b>(2,737)</b>	<b>5.346%</b>	<b>(5,350)</b>	<b>10.448%</b>	<b>(424)</b>	<b>0.829%</b>	<b>(29,836)</b>	<b>58.274%</b>
19															
20	<b>Amortization of Property Losses</b>	<b>(6,541)</b>	<b>100.000%</b>	<b>(233)</b>	<b>3.560%</b>	<b>(1,399)</b>	<b>21.394%</b>	<b>(356)</b>	<b>5.446%</b>	<b>(769)</b>	<b>11.763%</b>	<b>(47)</b>	<b>0.719%</b>	<b>(3,730)</b>	<b>57.029%</b>
21															
22	<b>Gain or Loss on Sale of Plant</b>	<b>5</b>	<b>100.000%</b>	<b>0</b>	<b>3.639%</b>	<b>1</b>	<b>22.131%</b>	<b>0</b>	<b>5.625%</b>	<b>0</b>	<b>6.498%</b>	<b>0</b>	<b>1.304%</b>	<b>3</b>	<b>60.792%</b>
23															
24	State Income Tax Expense	(6,919)	100.000%	(432)	6.244%	(1,265)	18.282%	(257)	3.713%	136	(1.968%)	(147)	2.122%	(4,844)	70.016%
25	Federal Income Tax Expense	5,716	100.000%	357	6.244%	1,045	18.282%	212	3.713%	(112)	(1.968%)	121	2.122%	4,002	70.016%
26	Amortization of ITC	(16,606)	100.000%	(596)	3.587%	(3,559)	21.431%	(888)	5.349%	(1,749)	10.531%	(136)	0.821%	(9,666)	58.208%
27	<b>Income Taxes</b>	<b>(17,809)</b>	<b>100.000%</b>	<b>(671)</b>	<b>3.767%</b>	<b>(3,779)</b>	<b>21.218%</b>	<b>(933)</b>	<b>5.238%</b>	<b>(1,725)</b>	<b>9.687%</b>	<b>(162)</b>	<b>0.909%</b>	<b>(10,508)</b>	<b>59.005%</b>
28															
29	<b>Total Operating Expenses</b>	<b>(334,912)</b>	<b>100.000%</b>	<b>(12,051)</b>	<b>3.598%</b>	<b>(72,003)</b>	<b>21.499%</b>	<b>(17,992)</b>	<b>5.372%</b>	<b>(34,547)</b>	<b>10.315%</b>	<b>(2,856)</b>	<b>0.853%</b>	<b>(195,207)</b>	<b>58.286%</b>
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2023 SUBSEQUENT YEAR ADJUSTMENT

FLORIDA 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:

\_ Projected Test Year Ended \_\_/\_\_/\_\_

\_ Prior Year Ended \_\_/\_\_/\_\_

\_ Historical Test Year Ended \_\_/\_\_/\_\_

X Proj. Subsequent Year Ended 12/31/23

COMPANY: GULF POWER COMPANY

DOCKET NO.: 20210015-EI

(\$000 WHERE APPLICABLE)

Witness: Tara B. DuBose

Line No.	Methodology: 12CP and 1/13th; w/o MDS	Total		G - GS		G - GSD/GSDT		G - LP/LPT		G - Major Accts		G - OS		G - Residential	
		Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent
1	<b>Energy</b>														
2	Production O&M - Steam	(24,821)	100.000%	(741)	2.986%	(5,694)	22.938%	(1,706)	6.871%	(3,862)	15.561%	(301)	1.212%	(12,486)	50.305%
3	Production O&M - Other	(6,541)	100.000%	(195)	2.986%	(1,500)	22.938%	(449)	6.871%	(1,018)	15.561%	(79)	1.212%	(3,291)	50.305%
4	Customer Account Expense	(5,904)	100.000%	(141)	2.386%	(224)	3.796%	(70)	1.185%	0	0.000%	(38)	0.637%	(5,432)	91.995%
5	General & Administrative Expense	(6,345)	100.000%	(189)	2.986%	(1,455)	22.938%	(436)	6.871%	(987)	15.561%	(77)	1.212%	(3,192)	50.305%
6	<b>Operating &amp; Maintenance Expense</b>	(43,611)	100.000%	(1,267)	2.905%	(8,874)	20.347%	(2,661)	6.101%	(5,867)	13.454%	(495)	1.134%	(24,400)	55.949%
7															
8	Depr Exp - Production	(7,461)	100.000%	(223)	2.986%	(1,711)	22.938%	(513)	6.871%	(1,161)	15.561%	(90)	1.212%	(3,753)	50.305%
9	Depr Exp - Transmission	(34)	100.000%	(1)	2.986%	(8)	22.938%	(2)	6.871%	(5)	15.561%	(0)	1.212%	(17)	50.305%
10	Depr Exp - Intangible	(2,406)	100.000%	(72)	2.986%	(552)	22.938%	(165)	6.871%	(374)	15.561%	(29)	1.212%	(1,210)	50.305%
11	Depr Exp - General	(1,104)	100.000%	(33)	2.986%	(253)	22.938%	(76)	6.871%	(172)	15.561%	(13)	1.212%	(556)	50.305%
12	<b>Depreciation Expense</b>	(11,005)	100.000%	(329)	2.986%	(2,524)	22.938%	(756)	6.871%	(1,712)	15.561%	(133)	1.212%	(5,536)	50.305%
13															
14	Taxes Other Than Income - Other Taxes	(407)	100.000%	(12)	2.986%	(93)	22.938%	(28)	6.871%	(63)	15.561%	(5)	1.212%	(205)	50.305%
15	Taxes Other Than Income - Real/Personal Prop	(1,868)	100.000%	(56)	2.986%	(429)	22.938%	(128)	6.871%	(291)	15.561%	(23)	1.212%	(940)	50.305%
16	<b>Taxes Other Than Income Tax</b>	(2,276)	100.000%	(68)	2.986%	(522)	22.938%	(156)	6.871%	(354)	15.561%	(28)	1.212%	(1,145)	50.305%
17															
18	<b>Amortization of Property Losses</b>	(162)	100.000%	(5)	2.986%	(37)	22.938%	(11)	6.871%	(25)	15.561%	(2)	1.212%	(82)	50.305%
19															
20	State Income Tax Expense	(16)	100.000%	(10)	59.525%	(54)	339.520%	(13)	79.815%	8	(52.074%)	(8)	51.389%	70	(435.751%)
21	Federal Income Tax Expense	13	100.000%	8	59.525%	45	339.520%	11	79.815%	(7)	(52.074%)	7	51.389%	(58)	(435.751%)
22	Amortization of ITC	(627)	100.000%	(19)	2.986%	(144)	22.938%	(43)	6.871%	(98)	15.561%	(8)	1.212%	(315)	50.305%
23	<b>Income Taxes</b>	(630)	100.000%	(20)	3.235%	(153)	24.334%	(45)	7.193%	(96)	15.262%	(9)	1.434%	(303)	48.162%
24															
25	<b>Total Operating Expenses</b>	(57,684)	100.000%	(1,688)	2.927%	(12,110)	20.994%	(3,630)	6.293%	(8,055)	13.965%	(667)	1.156%	(31,466)	54.549%
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2023 SUBSEQUENT YEAR ADJUSTMENT

FLORIDA 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:

\_ Projected Test Year Ended \_\_/\_\_/\_\_  
 \_ Prior Year Ended \_\_/\_\_/\_\_  
 \_ Historical Test Year Ended \_\_/\_\_/\_\_  
 X Proj. Subsequent Year Ended 12/31/23

COMPANY: GULF POWER COMPANY

DOCKET NO.: 20210015-EI

(\$000 WHERE APPLICABLE)

Witness: Tara B. DuBose

Line No.	Methodology: 12CP and 1/13th; w/o MDS	Total		G - GS		G - GSD/GSDT		G - LP/LPT		G - Major Accts		G - OS		G - Residential	
		Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent
1	<b>Customer</b>														
2	Transmission O&M	(3)	100.000%	0	0.000%	(0)	7.202%	0	0.000%	(3)	78.574%	0	0.000%	0	0.000%
3	Distribution O&M	(5,497)	100.000%	(578)	10.509%	(642)	11.680%	(20)	0.364%	(32)	0.574%	(0)	0.003%	(4,223)	76.814%
4	Customer Account Expense	(13,514)	100.000%	(1,113)	8.236%	(744)	5.508%	(17)	0.127%	(25)	0.184%	(276)	2.039%	(11,336)	83.888%
5	Customer Service & Info Expense	(7,337)	100.000%	(525)	7.161%	(238)	3.244%	(3)	0.042%	(2)	0.027%	(156)	2.122%	(6,412)	87.404%
6	General & Administrative Expense	(24,249)	100.000%	(1,862)	7.677%	(1,215)	5.009%	(26)	0.108%	(35)	0.144%	(182)	0.752%	(20,927)	86.299%
7	<b>Operating &amp; Maintenance Expense</b>	<b>(50,600)</b>	<b>100.000%</b>	<b>(4,078)</b>	<b>8.059%</b>	<b>(2,839)</b>	<b>5.611%</b>	<b>(66)</b>	<b>0.131%</b>	<b>(96)</b>	<b>0.189%</b>	<b>(614)</b>	<b>1.213%</b>	<b>(42,898)</b>	<b>84.779%</b>
8															
9	Depr Exp - Transmission	(52)	100.000%	0	0.000%	(4)	7.202%	0	0.000%	(41)	78.574%	0	0.000%	0	0.000%
10	Depr Exp - Distribution	(8,956)	100.000%	(869)	9.705%	(873)	9.745%	(32)	0.359%	(50)	0.559%	(0)	0.002%	(7,128)	79.583%
11	Depr Exp - Intangible	(9,252)	100.000%	(710)	7.673%	(463)	5.000%	(10)	0.107%	(13)	0.140%	(70)	0.754%	(7,986)	86.314%
12	Depr Exp - General	(4,247)	100.000%	(326)	7.673%	(212)	5.000%	(5)	0.107%	(6)	0.140%	(32)	0.754%	(3,666)	86.314%
13	<b>Depreciation Expense</b>	<b>(22,507)</b>	<b>100.000%</b>	<b>(1,905)</b>	<b>8.464%</b>	<b>(1,551)</b>	<b>6.893%</b>	<b>(47)</b>	<b>0.207%</b>	<b>(110)</b>	<b>0.487%</b>	<b>(102)</b>	<b>0.453%</b>	<b>(18,779)</b>	<b>83.437%</b>
14															
15	Taxes Other Than Income - Other Taxes	(1,567)	100.000%	(120)	7.673%	(78)	5.000%	(2)	0.107%	(2)	0.140%	(12)	0.754%	(1,352)	86.314%
16	Taxes Other Than Income - Real/Personal Prop	(2,889)	100.000%	(231)	7.999%	(168)	5.800%	(5)	0.180%	(25)	0.879%	(12)	0.409%	(2,444)	84.601%
17	<b>Taxes Other Than Income Tax</b>	<b>(4,456)</b>	<b>100.000%</b>	<b>(351)</b>	<b>7.884%</b>	<b>(246)</b>	<b>5.519%</b>	<b>(7)</b>	<b>0.155%</b>	<b>(28)</b>	<b>0.620%</b>	<b>(24)</b>	<b>0.530%</b>	<b>(3,797)</b>	<b>85.203%</b>
18															
19	<b>Amortization of Property Losses</b>	<b>570</b>	<b>100.000%</b>	<b>43</b>	<b>7.524%</b>	<b>26</b>	<b>4.618%</b>	<b>0</b>	<b>0.072%</b>	<b>(2)</b>	<b>(0.275%)</b>	<b>5</b>	<b>0.919%</b>	<b>497</b>	<b>87.198%</b>
20															
21	State Income Tax Expense	(602)	100.000%	(65)	10.876%	(23)	3.761%	(1)	0.092%	1	(0.111%)	(6)	1.028%	(496)	82.408%
22	Federal Income Tax Expense	497	100.000%	54	10.876%	19	3.761%	0	0.092%	(1)	(0.111%)	5	1.028%	410	82.408%
23	Amortization of ITC	(970)	100.000%	(78)	7.999%	(56)	5.800%	(2)	0.180%	(9)	0.879%	(4)	0.409%	(820)	84.601%
24	<b>Income Taxes</b>	<b>(1,074)</b>	<b>100.000%</b>	<b>(89)</b>	<b>8.279%</b>	<b>(60)</b>	<b>5.602%</b>	<b>(2)</b>	<b>0.172%</b>	<b>(8)</b>	<b>0.783%</b>	<b>(5)</b>	<b>0.469%</b>	<b>(907)</b>	<b>84.387%</b>
25															
26	<b>Total Operating Expenses</b>	<b>(78,067)</b>	<b>100.000%</b>	<b>(6,380)</b>	<b>8.172%</b>	<b>(4,670)</b>	<b>5.983%</b>	<b>(121)</b>	<b>0.155%</b>	<b>(243)</b>	<b>0.311%</b>	<b>(739)</b>	<b>0.947%</b>	<b>(65,884)</b>	<b>84.393%</b>
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2023 SUBSEQUENT YEAR ADJUSTMENT

FLORIDA 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:

Projected Test Year Ended \_\_/\_\_/\_\_  
 Prior Year Ended \_\_/\_\_/\_\_  
 Historical Test Year Ended \_\_/\_\_/\_\_  
 Proj. Subsequent Year Ended 12/31/23

COMPANY: GULF POWER COMPANY

DOCKET NO.: 20210015-EI

(\$000 WHERE APPLICABLE)

Witness: Tara B. DuBose

(1) (2) (3) (4) (5) (6) (7) (8) (9) (10) (11) (12) (13) (14) (15)

Line No.	Methodology: 12CP and 1/13th; w/o MDS	Total		G - GS		G - GSD/GSDT		G - LP/LPT		G - Major Accts		G - OS		G - Residential	
		Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent
1	<b>Lighting</b>														
2	Distribution O&M	(2,619)	100.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	(2,619)	100.000%	0	0.000%
3	General & Administrative Expense	(572)	100.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	(572)	100.000%	0	0.000%
4	<b>Operating &amp; Maintenance Expense</b>	(3,192)	100.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	(3,192)	100.000%	0	0.000%
5															
6	Depr Exp - Distribution	(3,870)	100.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	(3,870)	100.000%	0	0.000%
7	Depr Exp - Intangible	(207)	100.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	(207)	100.000%	0	0.000%
8	Depr Exp - General	(95)	100.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	(95)	100.000%	0	0.000%
9	<b>Depreciation Expense</b>	(4,172)	100.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	(4,172)	100.000%	0	0.000%
10															
11	Taxes Other Than Income - Other Taxes	(35)	100.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	(35)	100.000%	0	0.000%
12	Taxes Other Than Income - Real/Personal Prop	(982)	100.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	(982)	100.000%	0	0.000%
13	<b>Taxes Other Than Income Tax</b>	(1,017)	100.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	(1,017)	100.000%	0	0.000%
14															
15	<b>Amortization of Property Losses</b>	(73)	100.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	(73)	100.000%	0	0.000%
16															
17	State Income Tax Expense	(353)	100.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	(353)	100.000%	0	0.000%
18	Federal Income Tax Expense	292	100.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	292	100.000%	0	0.000%
19	Amortization of ITC	(330)	100.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	(330)	100.000%	0	0.000%
20	<b>Income Taxes</b>	(391)	100.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	(391)	100.000%	0	0.000%
21															
22	<b>Total Operating Expenses</b>	(8,844)	100.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	(8,844)	100.000%	0	0.000%

Note: Totals may not add due to rounding.

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2023 SUBSEQUENT YEAR ADJUSTMENT

FLORIDA 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:

\_ Projected Test Year Ended \_\_/\_\_/\_\_  
 \_ Prior Year Ended \_\_/\_\_/\_\_  
 \_ Historical Test Year Ended \_\_/\_\_/\_\_  
 X Proj. Subsequent Year Ended 12/31/23

COMPANY: GULF POWER COMPANY

DOCKET NO.: 20210015-EI

(\$000 WHERE APPLICABLE)

Witness: Tara B. DuBose

(1) (2) (3)

Line No.	Methodology: 12CP and 1/13th; w/o MDS	G - SBS	
		Amount	Percent
1	<b>Total Retail</b>		
2	Production O&M - Steam	(49)	0.115%
3	Production O&M - Other	(13)	0.115%
4	Transmission O&M	(7)	0.107%
5	Distribution O&M	(4)	0.019%
6	Customer Account Expense	(2)	0.012%
7	Customer Service & Info Expense	(0)	0.001%
8	General & Administrative Expense	(23)	0.039%
9	<b>Operating &amp; Maintenance Expense</b>	<b>(99)</b>	<b>0.059%</b>
10			
11	Depr Exp - Production	(99)	0.102%
12	Depr Exp - Transmission	(47)	0.119%
13	Depr Exp - Distribution	(8)	0.014%
14	Depr Exp - Intangible	(8)	0.037%
15	Depr Exp - General	(4)	0.037%
16	<b>Depreciation Expense</b>	<b>(166)</b>	<b>0.074%</b>
17			
18	Taxes Other Than Income - Other Taxes	(1)	0.037%
19	Taxes Other Than Income - Real/Personal Prop	(43)	0.077%
20	<b>Taxes Other Than Income Tax</b>	<b>(44)</b>	<b>0.075%</b>
21			
22	<b>Amortization of Property Losses</b>	<b>(6)</b>	<b>0.103%</b>
23			
24	<b>Gain or Loss on Sale of Plant</b>	<b>0</b>	<b>0.010%</b>
25			
26	State Income Tax Expense	(131)	1.660%
27	Federal Income Tax Expense	108	1.660%
28	Amortization of ITC	(14)	0.077%
29	<b>Income Taxes</b>	<b>(37)</b>	<b>0.186%</b>
30			
31	<b>Total Operating Expenses</b>	<b>(353)</b>	<b>0.074%</b>
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2023 SUBSEQUENT YEAR ADJUSTMENT

FLORIDA 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:

\_ Projected Test Year Ended \_\_/\_\_/\_\_  
 \_ Prior Year Ended \_\_/\_\_/\_\_  
 \_ Historical Test Year Ended \_\_/\_\_/\_\_  
 X Proj. Subsequent Year Ended 12/31/23

COMPANY: GULF POWER COMPANY

DOCKET NO.: 20210015-EI

(\$000 WHERE APPLICABLE)

Witness: Tara B. DuBose

(1) (2) (3)

Line No.	Methodology: 12CP and 1/13th; w/o MDS	G - SBS	
		Amount	Percent
1	<b>Demand</b>		
2	Production O&M - Steam	(18)	0.100%
3	Production O&M - Other	(5)	0.100%
4	Transmission O&M	(6)	0.100%
5	Distribution O&M	(1)	0.008%
6	General & Administrative Expense	(12)	0.042%
7	<b>Operating &amp; Maintenance Expense</b>	<b>(43)</b>	<b>0.059%</b>
8			
9	Depr Exp - Production	(90)	0.100%
10	Depr Exp - Transmission	(40)	0.100%
11	Depr Exp - Distribution	(3)	0.008%
12	Depr Exp - Intangible	(4)	0.040%
13	Depr Exp - General	(2)	0.040%
14	<b>Depreciation Expense</b>	<b>(139)</b>	<b>0.074%</b>
15			
16	Taxes Other Than Income - Other Taxes	(1)	0.040%
17	Taxes Other Than Income - Real/Personal Prop	(37)	0.074%
18	<b>Taxes Other Than Income Tax</b>	<b>(37)</b>	<b>0.073%</b>
19			
20	<b>Amortization of Property Losses</b>	<b>(6)</b>	<b>0.090%</b>
21			
22	<b>Gain or Loss on Sale of Plant</b>	<b>0</b>	<b>0.010%</b>
23			
24	State Income Tax Expense	(110)	1.591%
25	Federal Income Tax Expense	91	1.591%
26	Amortization of ITC	(12)	0.074%
27	<b>Income Taxes</b>	<b>(31)</b>	<b>0.176%</b>
28			
29	<b>Total Operating Expenses</b>	<b>(256)</b>	<b>0.076%</b>
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2023 SUBSEQUENT YEAR ADJUSTMENT

FLORIDA 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:

\_ Projected Test Year Ended \_\_/\_\_/\_\_  
 \_ Prior Year Ended \_\_/\_\_/\_\_  
 \_ Historical Test Year Ended \_\_/\_\_/\_\_  
 X Proj. Subsequent Year Ended 12/31/23

COMPANY: GULF POWER COMPANY

DOCKET NO.: 20210015-EI

(\$000 WHERE APPLICABLE)

Witness: Tara B. DuBose

(1) (2) (3)

Line No.	Methodology: 12CP and 1/13th; w/o MDS	G - SBS	
		Amount	Percent
1	<b>Energy</b>		
2	Production O&M - Steam	(31)	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	<b>Operating &amp; Maintenance Expense</b>	<b>(48)</b>	<b>0.109%</b>
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	<b>Depreciation Expense</b>	<b>(14)</b>	<b>0.126%</b>
13			
14	Taxes Other Than Income - Other Taxes	(1)	0.126%
15	Taxes Other Than Income - Real/Personal Prop	(2)	0.126%
16	<b>Taxes Other Than Income Tax</b>	<b>(3)</b>	<b>0.126%</b>
17			
18	<b>Amortization of Property Losses</b>	<b>(0)</b>	<b>0.126%</b>
19			
20	State Income Tax Expense	(9)	57.577%
21	Federal Income Tax Expense	8	57.577%
22	Amortization of ITC	(1)	0.126%
23	<b>Income Taxes</b>	<b>(2)</b>	<b>0.380%</b>
24			
25	<b>Total Operating Expenses</b>	<b>(67)</b>	<b>0.116%</b>
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2023 SUBSEQUENT YEAR ADJUSTMENT

FLORIDA 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:

\_ Projected Test Year Ended \_\_/\_\_/\_\_  
 \_ Prior Year Ended \_\_/\_\_/\_\_  
 \_ Historical Test Year Ended \_\_/\_\_/\_\_  
 X Proj. Subsequent Year Ended 12/31/23

COMPANY: GULF POWER COMPANY

DOCKET NO.: 20210015-EI

(\$000 WHERE APPLICABLE)

Witness: Tara B. DuBose

(1) (2) (3)

Line No.	Methodology: 12CP and 1/13th; w/o MDS	G - SBS	
		Amount	Percent
1	<b>Customer</b>		
2	Transmission O&M	(0)	14.224%
3	Distribution O&M	(3)	0.056%
4	Customer Account Expense	(2)	0.018%
5	Customer Service & Info Expense	(0)	0.001%
6	General & Administrative Expense	(3)	0.013%
7	<b>Operating &amp; Maintenance Expense</b>	(9)	0.018%
8			
9	Depr Exp - Transmission	(7)	14.224%
10	Depr Exp - Distribution	(4)	0.046%
11	Depr Exp - Intangible	(1)	0.012%
12	Depr Exp - General	(1)	0.012%
13	<b>Depreciation Expense</b>	(13)	0.058%
14			
15	Taxes Other Than Income - Other Taxes	(0)	0.012%
16	Taxes Other Than Income - Real/Personal Prop	(4)	0.131%
17	<b>Taxes Other Than Income Tax</b>	(4)	0.089%
18			
19	<b>Amortization of Property Losses</b>	(0)	(0.056%)
20			
21	State Income Tax Expense	(12)	1.946%
22	Federal Income Tax Expense	10	1.946%
23	Amortization of ITC	(1)	0.131%
24	<b>Income Taxes</b>	(3)	0.308%
25			
26	<b>Total Operating Expenses</b>	(30)	0.038%
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2023 SUBSEQUENT YEAR ADJUSTMENT

FLORIDA 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:

\_ Projected Test Year Ended \_\_/\_\_/\_\_  
 \_ Prior Year Ended \_\_/\_\_/\_\_  
 \_ Historical Test Year Ended \_\_/\_\_/\_\_  
 X Proj. Subsequent Year Ended 12/31/23

COMPANY: GULF POWER COMPANY

DOCKET NO.: 20210015-EI

(\$000 WHERE APPLICABLE)

Witness: Tara B. DuBose

(1) (2) (3)

Line No.	Methodology: 12CP and 1/13th; w/o MDS	G - SBS	
		Amount	Percent
1	<b>Lighting</b>		
2	Distribution O&M	0	0.000%
3	General & Administrative Expense	0	0.000%
4	<b>Operating &amp; Maintenance Expense</b>	<b>0</b>	<b>0.000%</b>
5			
6	Depr Exp - Distribution	0	0.000%
7	Depr Exp - Intangible	0	0.000%
8	Depr Exp - General	0	0.000%
9	<b>Depreciation Expense</b>	<b>0</b>	<b>0.000%</b>
10			
11	Taxes Other Than Income - Other Taxes	0	0.000%
12	Taxes Other Than Income - Real/Personal Prop	0	0.000%
13	<b>Taxes Other Than Income Tax</b>	<b>0</b>	<b>0.000%</b>
14			
15	<b>Amortization of Property Losses</b>	<b>0</b>	<b>0.000%</b>
16			
17	State Income Tax Expense	0	0.000%
18	Federal Income Tax Expense	0	0.000%
19	Amortization of ITC	0	0.000%
20	<b>Income Taxes</b>	<b>0</b>	<b>0.000%</b>
21			
22	<b>Total Operating Expenses</b>	<b>0</b>	<b>0.000%</b>

25 Note: Totals may not add due to rounding.

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2023 SUBSEQUENT YEAR ADJUSTMENT

FLORIDA PUBLIC SERVICE COMMISSION

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.

Type of Data Shown:

\_ Projected Test Year Ended \_\_/\_\_/\_\_  
 \_ Prior Year Ended \_\_/\_\_/\_\_  
 \_ Historical Test Year Ended \_\_/\_\_/\_\_  
 X Proj. Subsequent Year Ended 12/31/23

COMPANY: GULF POWER COMPANY

DOCKET NO.: 20210015-EI

(\$000 WHERE APPLICABLE)

Witness: Tara B. DuBose

Line No.	Acct No.	Methodology: 12CP and 1/13th; w/o MDS	TOTAL		DEMAND		ENERGY		CUSTOMER		LIGHTING	
			Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent
			(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
1	101 & 106	PLT IN SERV - STEAM	1,164,611	100.000%	1,075,026	92.308%	89,585	7.692%	0	0.000%	0	0.000%
2	114	PLT IN SERV - ACQ ADJ SCHERER 4	0	100.000%	0	92.308%	0	7.692%	0	0.000%	0	0.000%
3		<b>Plant In Service - Steam</b>	1,164,611	100.000%	1,075,026	92.308%	89,585	7.692%	0	0.000%	0	0.000%
4												
5	101 & 106	PLT IN SERV - OTHER PRODUCTION	1,137,023	100.000%	1,049,560	92.308%	87,463	7.692%	0	0.000%	0	0.000%
6		<b>Plant In Service - Other Production</b>	1,137,023	100.000%	1,049,560	92.308%	87,463	7.692%	0	0.000%	0	0.000%
7												
8	101 & 106	PLT IN SERV - TRANSMISSION	1,721,693	100.000%	1,719,427	99.868%	0	0.000%	2,265	0.132%	0	0.000%
9	101 & 106	PLT IN SERV - TRANSMISSION - GSU	14,103	100.000%	13,018	92.308%	1,085	7.692%	0	0.000%	0	0.000%
10		<b>Plant In Service - Transmission</b>	1,735,796	100.000%	1,732,446	99.807%	1,085	0.062%	2,265	0.130%	0	0.000%
11												
12	101 & 106	PLT IN SERV - DIST 360 - LAND	4,546	100.000%	4,546	100.000%	0	0.000%	0	0.000%	0	0.000%
13	101 & 106	PLT IN SERV - DIST 361 - STRUCTURES	35,715	100.000%	35,715	100.000%	0	0.000%	0	0.000%	0	0.000%
14	101 & 106	PLT IN SERV - DIST 362 - STATION EQ	267,161	100.000%	267,161	100.000%	0	0.000%	0	0.000%	0	0.000%
15	101 & 106	PLT IN SERV - DIST 364 - POL, TWR & FIX	201,818	100.000%	201,244	99.715%	0	0.000%	574	0.285%	0	0.000%
16	101 & 106	PLT IN SERV - DIST 365 - OH COND & DEV	286,281	100.000%	285,962	99.889%	0	0.000%	319	0.111%	0	0.000%
17	101 & 106	PLT IN SERV - DIST 366 - UG CONDUIT	20,196	100.000%	20,196	100.000%	0	0.000%	0	0.000%	0	0.000%
18	101 & 106	PLT IN SERV - DIST 367 - UG COND & DEV	300,923	100.000%	300,923	100.000%	0	0.000%	0	0.000%	0	0.000%
19	101 & 106	PLT IN SERV - DIST 368 - TRANSF	436,340	100.000%	436,340	100.000%	0	0.000%	0	0.000%	0	0.000%
20	101 & 106	PLT IN SERV - DIST 369 - SERVICES	162,919	100.000%	0	0.000%	0	0.000%	162,919	100.000%	0	0.000%
21	101 & 106	PLT IN SERV - DIST 370 - METERS	74,187	100.000%	0	0.000%	0	0.000%	74,187	100.000%	0	0.000%
22	101 & 106	PLT IN SERV - DIST 373 - S LGT & TFC SIG	94,401	100.000%	0	0.000%	0	0.000%	0	0.000%	94,401	100.000%
23		<b>Plant In Service - Distribution</b>	1,884,488	100.000%	1,552,087	82.361%	0	0.000%	237,999	12.629%	94,401	5.009%
24												
25	101 & 106	PLT IN SERV - GEN PLT - TRANSP EQ	44,972	100.000%	20,760	46.163%	4,909	10.916%	18,880	41.983%	422	0.938%
26	101 & 106	PLT IN SERV - GEN PLT - STRUCTURES	97,164	100.000%	44,854	46.163%	10,606	10.916%	40,792	41.983%	912	0.938%
27	101 & 106	PLT IN SERV - GEN PLT - OTHER	125,742	100.000%	58,047	46.163%	13,726	10.916%	52,790	41.983%	1,180	0.938%
28		<b>Plant In Service - General</b>	267,879	100.000%	123,662	46.163%	29,241	10.916%	112,463	41.983%	2,513	0.938%
29												
30	101 & 106	PLT IN SERV - INTANGIBLE	201,350	100.000%	92,950	46.163%	21,979	10.916%	84,533	41.983%	1,889	0.938%
31	101 & 106	PLT IN SERV - INTANGIBLE ARO	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%
32		<b>Plant In Service - Intangible</b>	201,350	100.000%	92,950	46.163%	21,979	10.916%	84,533	41.983%	1,889	0.938%
33												
34		<b>Electric Plant In Service</b>	6,391,147	100.000%	5,625,730	88.024%	229,354	3.589%	437,260	6.842%	98,803	1.546%
35												
36	108 & 111	ACC PRV DEPR - STEAM	(505,412)	100.000%	(466,534)	92.308%	(38,878)	7.692%	0	0.000%	0	0.000%
37	108 & 111	ACC PRV DEPR - FOSSIL DECOM	(69,428)	100.000%	(64,088)	92.308%	(5,341)	7.692%	0	0.000%	0	0.000%
38	108 & 111	ACC PRV DEPR - OTH PRODUCTION	(106,763)	100.000%	(98,551)	92.308%	(8,213)	7.692%	0	0.000%	0	0.000%
39	108 & 111	ACC PRV DEPR - DISMANTLEMENT - OTHER	(2,009)	100.000%	(1,854)	92.308%	(155)	7.692%	0	0.000%	0	0.000%
40		<b>Accum Depreciation - Production</b>	(683,613)	100.000%	(631,027)	92.308%	(52,586)	7.692%	0	0.000%	0	0.000%
41												
42	108 & 111	ACC PRV DEPR - TRANSMISSION	(233,355)	100.000%	(233,048)	99.868%	0	0.000%	(307)	0.132%	0	0.000%
43	108 & 111	ACC PRV DEPR - TRANSMISSION - GSU	(668)	100.000%	(616)	92.308%	(51)	7.692%	0	0.000%	0	0.000%
44		<b>Accum Depreciation - Transmission</b>	(234,022)	100.000%	(233,664)	99.847%	(51)	0.022%	(307)	0.131%	0	0.000%

2023 SUBSEQUENT YEAR ADJUSTMENT

FLORIDA PUBLIC SERVICE COMMISSION

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.

Type of Data Shown:  
 \_ Projected Test Year Ended \_\_/\_\_/\_\_  
 \_ Prior Year Ended \_\_/\_\_/\_\_  
 \_ Historical Test Year Ended \_\_/\_\_/\_\_  
 X Proj. Subsequent Year Ended 12/31/23

COMPANY: GULF POWER COMPANY

DOCKET NO.: 20210015-EI

(\$000 WHERE APPLICABLE)

Witness: Tara B. DuBose

Line No.	Acct No.	Methodology: 12CP and 1/13th; w/o MDS	TOTAL		DEMAND		ENERGY		CUSTOMER		LIGHTING	
			Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent
1												
2	108 & 111	ACC PRV DEPR - DIST 360 - LAND	(62)	100.000%	(62)	100.000%	0	0.000%	0	0.000%	0	0.000%
3	108 & 111	ACC PRV DEPR - DIST 361 - STRUCTURES	(10,893)	100.000%	(10,893)	100.000%	0	0.000%	0	0.000%	0	0.000%
4	108 & 111	ACC PRV DEPR - DIST 362 - STATION EQ	(76,517)	100.000%	(76,517)	100.000%	0	0.000%	0	0.000%	0	0.000%
5	108 & 111	ACC PRV DEPR - DIST 364 - POL, TWR & FIX	(101,155)	100.000%	(100,867)	99.715%	0	0.000%	(288)	0.285%	0	0.000%
6	108 & 111	ACC PRV DEPR - DIST 365 - OH COND & DEV	(53,314)	100.000%	(53,254)	99.889%	0	0.000%	(59)	0.111%	0	0.000%
7	108 & 111	ACC PRV DEPR - DIST 366 - UG CONDUIT	(375)	100.000%	(375)	100.000%	0	0.000%	0	0.000%	0	0.000%
8	108 & 111	ACC PRV DEPR - DIST 367 - UG COND & DEV	(88,795)	100.000%	(88,795)	100.000%	0	0.000%	0	0.000%	0	0.000%
9	108 & 111	ACC PRV DEPR - DIST 368 - TRANSF	(113,280)	100.000%	(113,280)	100.000%	0	0.000%	0	0.000%	0	0.000%
10	108 & 111	ACC PRV DEPR - DIST 369 - SERVICES	(78,661)	100.000%	0	0.000%	0	0.000%	(78,661)	100.000%	0	0.000%
11	108 & 111	ACC PRV DEPR - DIST 370 - METERS	(47,216)	100.000%	0	0.000%	0	0.000%	(47,216)	100.000%	0	0.000%
12	108 & 111	ACC PRV DEPR - DIST 373 - S LGT & TFC SIG	(13,104)	100.000%	0	0.000%	0	0.000%	0	0.000%	(13,104)	100.000%
13		<b>Accum Depreciation - Distribution</b>	<b>(583,373)</b>	<b>100.000%</b>	<b>(444,044)</b>	<b>76.117%</b>	<b>0</b>	<b>0.000%</b>	<b>(126,224)</b>	<b>21.637%</b>	<b>(13,104)</b>	<b>2.246%</b>
14												
15	108 & 111	ACC PRV DEPR - GEN PLT - TRANSP EQ	(27,923)	100.000%	(12,890)	46.163%	(3,048)	10.916%	(11,723)	41.983%	(262)	0.938%
16	108 & 111	ACC PRV DEPR - GEN PLT - STRUCTURES	(33,786)	100.000%	(15,597)	46.163%	(3,688)	10.916%	(14,184)	41.983%	(317)	0.938%
17	108 & 111	ACC PRV DEPR - GEN PLT - OTHER	(47,957)	100.000%	(22,139)	46.163%	(5,235)	10.916%	(20,134)	41.983%	(450)	0.938%
18		<b>Accum Depreciation - General Plant</b>	<b>(109,666)</b>	<b>100.000%</b>	<b>(50,625)</b>	<b>46.163%</b>	<b>(11,971)</b>	<b>10.916%</b>	<b>(46,041)</b>	<b>41.983%</b>	<b>(1,029)</b>	<b>0.938%</b>
19												
20	108 & 111	ACC PRV DEPR - INTANGIBLE	(39,538)	100.000%	(18,252)	46.163%	(4,316)	10.916%	(16,599)	41.983%	(371)	0.938%
21		<b>Accum Depreciation - Intangible</b>	<b>(39,538)</b>	<b>100.000%</b>	<b>(18,252)</b>	<b>46.163%</b>	<b>(4,316)</b>	<b>10.916%</b>	<b>(16,599)</b>	<b>41.983%</b>	<b>(371)</b>	<b>0.938%</b>
22												
23		<b>Accum Depreciation &amp; Amortization</b>	<b>(1,650,212)</b>	<b>100.000%</b>	<b>(1,377,613)</b>	<b>83.481%</b>	<b>(68,924)</b>	<b>4.177%</b>	<b>(189,171)</b>	<b>11.463%</b>	<b>(14,504)</b>	<b>0.879%</b>
24												
25		<b>Net Plant In Service</b>	<b>4,740,936</b>	<b>100.000%</b>	<b>4,248,117</b>	<b>89.605%</b>	<b>160,430</b>	<b>3.384%</b>	<b>248,089</b>	<b>5.233%</b>	<b>84,299</b>	<b>1.778%</b>
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	1,248	100.000%	576	46.163%	136	10.916%	524	41.983%	12	0.938%
29		<b>Plant Held For Future Use</b>	<b>1,248</b>	<b>100.000%</b>	<b>576</b>	<b>46.163%</b>	<b>136</b>	<b>10.916%</b>	<b>524</b>	<b>41.983%</b>	<b>12</b>	<b>0.938%</b>
30												
31	107	CWIP - STEAM	18,773	100.000%	17,329	92.308%	1,444	7.692%	0	0.000%	0	0.000%
32	107	CWIP - OTH PRODUCTION - GT	7,224	100.000%	6,668	92.308%	556	7.692%	0	0.000%	0	0.000%
33		<b>CWIP - Production</b>	<b>25,997</b>	<b>100.000%</b>	<b>23,997</b>	<b>92.308%</b>	<b>2,000</b>	<b>7.692%</b>	<b>0</b>	<b>0.000%</b>	<b>0</b>	<b>0.000%</b>
34												
35	107	CWIP - TRANSMISSION	79,825	100.000%	79,720	99.868%	0	0.000%	105	0.132%	0	0.000%
36		<b>CWIP - Transmission</b>	<b>79,825</b>	<b>100.000%</b>	<b>79,720</b>	<b>99.868%</b>	<b>0</b>	<b>0.000%</b>	<b>105</b>	<b>0.132%</b>	<b>0</b>	<b>0.000%</b>
37												
38	107	CWIP - DISTRIBUTION	9,789	100.000%	8,393	85.736%	0	0.000%	886	9.049%	510	5.215%
39		<b>CWIP - Distribution</b>	<b>9,789</b>	<b>100.000%</b>	<b>8,393</b>	<b>85.736%</b>	<b>0</b>	<b>0.000%</b>	<b>886</b>	<b>9.049%</b>	<b>510</b>	<b>5.215%</b>
40												
41	107	CWIP - INTANGIBLE PLANT	9,867	100.000%	4,555	46.163%	1,077	10.916%	4,142	41.983%	93	0.938%
42	107	CWIP - GENERAL - TRANSP EQ	7,565	100.000%	3,492	46.163%	826	10.916%	3,176	41.983%	71	0.938%
43		<b>CWIP - General &amp; Intangible</b>	<b>17,432</b>	<b>100.000%</b>	<b>8,047</b>	<b>46.163%</b>	<b>1,903</b>	<b>10.916%</b>	<b>7,318</b>	<b>41.983%</b>	<b>164</b>	<b>0.938%</b>
44												



2023 SUBSEQUENT YEAR ADJUSTMENT

FLORIDA PUBLIC SERVICE COMMISSION

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 X Proj. Subsequent Year Ended 12/31/23

COMPANY: GULF POWER COMPANY

DOCKET NO.: 20210015-EI

(\$000 WHERE APPLICABLE)

Witness: Tara B. DuBose

Line No.	Acct No.	Methodology: 12CP and 1/13th; w/o MDS	TOTAL		DEMAND		ENERGY		CUSTOMER		LIGHTING	
			Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent
1		<b>Construction Work in Progress</b>	133,043	100.000%	120,157	90.314%	3,903	2.933%	8,309	6.246%	674	0.507%
2												
3		<b>Total Utility Plant</b>	4,875,227	100.000%	4,368,851	89.613%	164,469	3.374%	256,922	5.270%	84,985	1.743%
4												
5	131	CASH	6,369	100.000%	2,717	42.660%	1,635	25.674%	1,897	29.788%	120	1.879%
6	142	CUSTOMER ACCOUNTS RECEIVABLE	82,834	100.000%	35,337	42.660%	21,267	25.674%	24,675	29.788%	1,556	1.879%
7	143	OTH ACCTS REC - MISC	9,856	100.000%	4,204	42.660%	2,530	25.674%	2,936	29.788%	185	1.879%
8	144	ACCUM PRV FR UNCOLLECTIBLE ACCTS	(780)	100.000%	0	0.000%	(780)	100.000%	0	0.000%	0	0.000%
9	151 & 152	FUEL STOCK	25,097	100.000%	0	0.000%	25,097	100.000%	0	0.000%	0	0.000%
10	154	PLANT MATERIALS & OPERATING SUPPLIES	83,821	100.000%	73,782	88.024%	3,008	3.589%	5,735	6.842%	1,296	1.546%
11	163	STORES EXPENSE	664	100.000%	584	88.024%	24	3.589%	45	6.842%	10	1.546%
12	165	PREPAYMENTS - GENERAL	6,691	100.000%	2,854	42.660%	1,718	25.674%	1,993	29.788%	126	1.879%
13	172 & 173	RENTS RECEIVABLE	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%
14	173	ACCRUED UTILITY REVENUES - FPSC	66,225	100.000%	28,251	42.660%	17,002	25.674%	19,727	29.788%	1,244	1.879%
15		<b>Working Capital - Current &amp; Accrued Assets</b>	280,777	100.000%	147,731	52.615%	71,501	25.466%	57,008	20.304%	4,537	1.616%
16												
17	182	UNRECOVERED PLANT & REGULATORY COSTS	24,392	100.000%	10,405	42.660%	6,262	25.674%	7,266	29.788%	458	1.879%
18	182	OTH REG ASSETS - OTHER	75,327	100.000%	32,134	42.660%	19,339	25.674%	22,438	29.788%	1,415	1.879%
19		<b>Working Capital - Other Non-Current Assets</b>	99,719	100.000%	42,540	42.660%	25,602	25.674%	29,704	29.788%	1,874	1.879%
20												
21	183	PRELIM SURVEY & INVEST CHARG & R/W	0	100.000%	0	42.660%	0	25.674%	0	29.788%	0	1.879%
22	186	MISC DEF DEB - OTHER	38,972	100.000%	16,625	42.660%	10,006	25.674%	11,609	29.788%	732	1.879%
23	186	MISC DEF DEB - STORM MAINTENANCE	516,740	100.000%	454,854	88.024%	18,544	3.589%	35,354	6.842%	7,988	1.546%
24	186	MISC DEF DEB - STORM MAINT - OFFSET	(516,738)	100.000%	(454,852)	88.024%	(18,544)	3.589%	(35,353)	6.842%	(7,988)	1.546%
25	186	MISC DEF DEB - DEF PENSION DEBIT	31,495	100.000%	14,539	46.163%	3,438	10.916%	13,222	41.983%	295	0.938%
26	186	MISC DEF DEBITS SPC FUNDS - SFAS158 - LIFE	1,066	100.000%	455	42.660%	274	25.674%	317	29.788%	20	1.879%
27	186	MISC DEF DEB - 2021 RATE CASE	667	100.000%	285	42.660%	171	25.674%	199	29.788%	13	1.879%
28	188	RESEARCH, DEVELOPMENT & DEMONSTRATION EXPENDITURES	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%
29		<b>Working Capital - Deferred Debits</b>	72,202	100.000%	31,905	44.189%	13,888	19.236%	25,348	35.107%	1,060	1.468%
30												
31		<b>Working Capital - Assets</b>	452,698	100.000%	222,176	49.078%	110,991	24.518%	112,060	24.754%	7,471	1.650%
32												
33	120.5	ACC PROV PENS & BENEFITS - SFAS 158	(1,068)	100.000%	(493)	46.163%	(117)	10.916%	(448)	41.983%	(10)	0.938%
34	228	ACCUM PRV INJ & DAM - WORKERS COMP	(3,592)	100.000%	(1,658)	46.163%	(392)	10.916%	(1,508)	41.983%	(34)	0.938%
35	228	ACC PRV PEN/BENFS - POST RETIR BENEF	(461)	100.000%	(213)	46.163%	(50)	10.916%	(194)	41.983%	(4)	0.938%
36	228	ACC MISC OPER PRV - DEF COMPENSAT	(811)	100.000%	(375)	46.163%	(89)	10.916%	(341)	41.983%	(8)	0.938%
37		<b>Working Capital - Other Non-Current Liabilities</b>	(5,932)	100.000%	(2,738)	46.163%	(648)	10.916%	(2,490)	41.983%	(56)	0.938%
38												
39	232	ACCTS PAY - GENERAL	(61,576)	100.000%	(26,268)	42.660%	(15,809)	25.674%	(18,342)	29.788%	(1,157)	1.879%
40	234	ACCTS PAYABLE - ASSOC COMPANIES	(21,735)	100.000%	(9,272)	42.660%	(5,580)	25.674%	(6,475)	29.788%	(408)	1.879%
41	236	TAXES ACCRUED - FEDERAL INCOME TAXES	17,356	100.000%	7,404	42.660%	4,456	25.674%	5,170	29.788%	326	1.879%
42	236	TAXES ACCRUED - STATE INCOME TAXES	147	100.000%	63	42.660%	38	25.674%	44	29.788%	3	1.879%
43	236	TAXES ACCRUED - PERSONAL PROPERTY	(22,767)	100.000%	(20,401)	89.605%	(770)	3.384%	(1,191)	5.233%	(405)	1.778%
44	236	TAXES ACCRUED - REVENUE TAXES	(8,449)	100.000%	(3,604)	42.660%	(2,169)	25.674%	(2,517)	29.788%	(159)	1.879%

2023 SUBSEQUENT YEAR ADJUSTMENT

FLORIDA PUBLIC SERVICE COMMISSION

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COMPANY: GULF POWER COMPANY

DOCKET NO.: 20210015-EI

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Witness: Tara B. DuBose

Line No.	Acct No.	Methodology: 12CP and 1/13th; w/o MDS	TOTAL		DEMAND		ENERGY		CUSTOMER		LIGHTING	
			Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent
1	236	TAXES ACCRUED - OTHER	(943)	100.000%	(402)	42.660%	(242)	25.674%	(281)	29.788%	(18)	1.879%
2	237	INTEREST ACCR ON LONG - TERM DEBT	(10,429)	100.000%	(4,449)	42.660%	(2,677)	25.674%	(3,107)	29.788%	(196)	1.879%
3	237	INTEREST ACCR ON CUST DEPOSITS	(555)	100.000%	(237)	42.660%	(142)	25.674%	(165)	29.788%	(10)	1.879%
4	241	TAX COLLECTIONS PAYABLE	(6,027)	100.000%	(2,571)	42.660%	(1,547)	25.674%	(1,795)	29.788%	(113)	1.879%
5	242	MISC CURR & ACC LIAB - OTHER	(61,594)	100.000%	(26,276)	42.660%	(15,814)	25.674%	(18,348)	29.788%	(1,157)	1.879%
6	242	MISC CURR & ACC LIAB - STORM LIABILITIES	(0)	100.000%	(0)	88.024%	(0)	3.589%	(0)	6.842%	(0)	1.546%
7	242	MISC CURR & ACC LIAB - POLE ATTCH RENT - PHONE	(1,022)	100.000%	(1,019)	99.715%	0	0.000%	(3)	0.285%	0	0.000%
8	242	MISC CURRENT LIAB - DERIVATIVES	0	100.000%	0	0.000%	0	100.000%	0	0.000%	0	0.000%
9		<b>Working Capital - Current &amp; Accrued Liabilities</b>	<b>(177,594)</b>	<b>100.000%</b>	<b>(87,032)</b>	<b>49.006%</b>	<b>(40,258)</b>	<b>22.668%</b>	<b>(47,009)</b>	<b>26.470%</b>	<b>(3,295)</b>	<b>1.855%</b>
10												
11	253	OTH DEF CREDITS - INC TAX PAY - FIN48	(172)	100.000%	(73)	42.660%	(44)	25.674%	(51)	29.788%	(3)	1.879%
12	253	OTH DEF CREDITS - OTHER	(43,363)	100.000%	(18,498)	42.660%	(11,133)	25.674%	(12,917)	29.788%	(815)	1.879%
13	254	OTH REG LIAB - DEF GAIN LAND SALES	(100)	100.000%	(43)	42.660%	(26)	25.674%	(30)	29.788%	(2)	1.879%
14	254	OTH REG LIAB - OVERRECOV SPPC REVENUES	(509)	100.000%	(217)	42.660%	(131)	25.674%	(152)	29.788%	(10)	1.879%
15	256	DEF GAINS FUTURE USE	(49)	100.000%	(21)	42.660%	(13)	25.674%	(15)	29.788%	(1)	1.879%
16		<b>Working Capital - Deferred Credits</b>	<b>(44,193)</b>	<b>100.000%</b>	<b>(18,852)</b>	<b>42.660%</b>	<b>(11,346)</b>	<b>25.674%</b>	<b>(13,164)</b>	<b>29.788%</b>	<b>(830)</b>	<b>1.879%</b>
17												
18		<b>Working Capital - Liabilities</b>	<b>(227,719)</b>	<b>100.000%</b>	<b>(108,623)</b>	<b>47.701%</b>	<b>(52,251)</b>	<b>22.945%</b>	<b>(62,664)</b>	<b>27.518%</b>	<b>(4,181)</b>	<b>1.836%</b>
19												
20		<b>Working Capital - Net</b>	<b>224,979</b>	<b>100.000%</b>	<b>113,553</b>	<b>50.473%</b>	<b>58,740</b>	<b>26.109%</b>	<b>49,396</b>	<b>21.956%</b>	<b>3,291</b>	<b>1.463%</b>
21												
22		<b>Total Rate Base</b>	<b>5,100,206</b>	<b>100.000%</b>	<b>4,482,403</b>	<b>87.887%</b>	<b>223,209</b>	<b>4.376%</b>	<b>306,318</b>	<b>6.006%</b>	<b>88,276</b>	<b>1.731%</b>
23												
24												
25		Note: Totals may not add due to rounding.										
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2023 SUBSEQUENT YEAR ADJUSTMENT

FLORIDA PUBLIC SERVICE COMMISSION

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.

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COMPANY: GULF POWER COMPANY

DOCKET NO.: 20210015-EI

(\$000 WHERE APPLICABLE)

Witness: Tara B. DuBose

Line No.	Acct No.	Methodology: 12CP and 1/13th; w/o MDS	TOTAL		DEMAND		ENERGY		CUSTOMER		LIGHTING	
			Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent
			(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
1	500	STEAM O&M - OPERATION SUPERV & ENG	(2,564)	100.000%	(554)	21.620%	(2,009)	78.380%	0	0.000%	0	0.000%
2	501	STEAM O&M - FUEL - NON RECV EXP	(2,793)	100.000%	0	0.000%	(2,793)	100.000%	0	0.000%	0	0.000%
3	502	STEAM O&M - STEAM EXPENSES	(3,135)	100.000%	(1,792)	57.160%	(1,343)	42.840%	0	0.000%	0	0.000%
4	505	STEAM O&M - ELECTRIC EXPENSES	(2,605)	100.000%	(1,595)	61.250%	(1,009)	38.750%	0	0.000%	0	0.000%
5	506	STEAM O&M - MISC STEAM EXP	(9,985)	100.000%	(9,985)	100.000%	0	0.000%	0	0.000%	0	0.000%
6	511	STEAM O&M - MAINT SUPERV & ENG	(3,421)	100.000%	(386)	11.287%	(3,035)	88.713%	0	0.000%	0	0.000%
7	511	STEAM O&M - MAINT OF STRUCTURES	(3,513)	100.000%	(3,513)	100.000%	0	0.000%	0	0.000%	0	0.000%
8	512	STEAM O&M - MAINT OF BOILER PLANT	(10,606)	100.000%	0	0.000%	(10,606)	100.000%	0	0.000%	0	0.000%
9	513	STEAM O&M - MAINT OF ELECTRIC PLANT	(2,167)	100.000%	0	0.000%	(2,167)	100.000%	0	0.000%	0	0.000%
10	514	STEAM O&M - MAINT OF MISC STEAM PLT	(1,860)	100.000%	0	0.000%	(1,860)	100.000%	0	0.000%	0	0.000%
11		<b>Production O&amp;M - Steam</b>	<b>(42,646)</b>	<b>100.000%</b>	<b>(17,825)</b>	<b>41.797%</b>	<b>(24,821)</b>	<b>58.203%</b>	<b>0</b>	<b>0.000%</b>	<b>0</b>	<b>0.000%</b>
12												
13	546	OTH PWR O&M - OPERAT SUPERV & ENG	(2,352)	100.000%	(1,499)	63.735%	(853)	36.265%	0	0.000%	0	0.000%
14	548	OTH PWR O&M - GENERATION EXPENSES	(963)	100.000%	(969)	100.588%	6	(0.588%)	0	0.000%	0	0.000%
15	549	OTH PWR O&M - MISC OTH PWR GENERAT	(1,927)	100.000%	(1,927)	100.000%	0	0.000%	0	0.000%	0	0.000%
16	551	OTH PWR O&M - MAINT SUPERV & ENG	(857)	100.000%	(149)	17.385%	(708)	82.615%	0	0.000%	0	0.000%
17	552	OTH PWR O&M - MAINT OF STRUCTURES	(644)	100.000%	(644)	100.000%	0	0.000%	0	0.000%	0	0.000%
18	553	OTH PWR O&M - MAINT GENR & ELECT PLT	(3,701)	100.000%	0	0.000%	(3,701)	100.000%	0	0.000%	0	0.000%
19	554	OTH PWR O&M - MAINT MISC OTH PWR GEN	(1,285)	100.000%	0	0.000%	(1,285)	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		<b>Production O&amp;M - Other</b>	<b>(11,765)</b>	<b>100.000%</b>	<b>(5,224)</b>	<b>44.402%</b>	<b>(6,541)</b>	<b>55.598%</b>	<b>0</b>	<b>0.000%</b>	<b>0</b>	<b>0.000%</b>
22												
23	560	TRANS O&M - OPERAT SUPERV & ENG	(1,320)	100.000%	(1,318)	99.868%	0	0.000%	(2)	0.132%	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	(744)	100.000%	(744)	100.000%	0	0.000%	0	0.000%	0	0.000%
26	563	TRANS O&M - OVERHEAD LINE EXPENSES	(6)	100.000%	(6)	99.868%	0	0.000%	(0)	0.132%	0	0.000%
27	565	TRANS O&M - TRANS OF ELECTR BY OTH	(2,531)	100.000%	(2,531)	100.000%	0	0.000%	0	0.000%	0	0.000%
28	566	TRANS O&M - MISC TRANS EXP	(24)	100.000%	(24)	99.868%	0	0.000%	(0)	0.132%	0	0.000%
29	568	TRANS O&M - MAINT SUPERV & ENG	(937)	100.000%	(936)	99.868%	0	0.000%	(1)	0.132%	0	0.000%
30	569	TRANS O&M - MAINT OF STRUCTURES	(453)	100.000%	(453)	100.000%	0	0.000%	0	0.000%	0	0.000%
31	570	TRANS O&M - MAINT OF STATION EQ	(111)	100.000%	(111)	100.000%	0	0.000%	0	0.000%	0	0.000%
32	571	TRANS O&M - MAINT OF OVERHEAD LINES	(177)	100.000%	(176)	99.868%	0	0.000%	(0)	0.132%	0	0.000%
33		<b>Transmission O&amp;M</b>	<b>(6,402)</b>	<b>100.000%</b>	<b>(6,398)</b>	<b>99.949%</b>	<b>0</b>	<b>0.000%</b>	<b>(3)</b>	<b>0.051%</b>	<b>0</b>	<b>0.000%</b>
34												
35	580	DIST O&M - OPERATION SUPERV & ENG	(4,196)	100.000%	(3,456)	82.361%	0	0.000%	(530)	12.629%	(210)	5.009%
36	581	DIST O&M - LOAD DISPATCHING	(588)	100.000%	(588)	100.000%	0	0.000%	0	0.000%	0	0.000%
37	582	DIST O&M - SUBSTATION EXPENSES	(85)	100.000%	(85)	100.000%	0	0.000%	0	0.000%	0	0.000%
38	583	DIST O&M - OVERHEAD LINE EXPENSES	(1,490)	100.000%	(1,295)	86.877%	0	0.000%	(196)	13.123%	0	0.000%
39	584	DIST O&M - UNDERGROUND LINE EXP	(585)	100.000%	(458)	78.237%	0	0.000%	(127)	21.763%	0	0.000%
40	585	DIST O&M - ST LIGHT & SIGNAL SYSTEMS	(1,898)	100.000%	0	0.000%	0	0.000%	0	0.000%	(1,898)	100.000%
41	586	DIST O&M - METER EXPENSES	(3,041)	100.000%	0	0.000%	0	0.000%	(3,041)	100.000%	0	0.000%
42	587	DIST O&M - CUSTOMER INSTALLATIONS EXP	(221)	100.000%	0	0.000%	0	0.000%	(221)	100.000%	0	0.000%

2023 SUBSEQUENT YEAR ADJUSTMENT

FLORIDA PUBLIC SERVICE COMMISSION

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\_ Projected Test Year Ended \_\_/\_\_/\_\_  
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 X Proj. Subsequent Year Ended 12/31/23

COMPANY: GULF POWER COMPANY

DOCKET NO.: 20210015-EI

(\$000 WHERE APPLICABLE)

Witness: Tara B. DuBose

Line No.	Acct No.	Methodology: 12CP and 1/13th; w/o MDS	TOTAL		DEMAND		ENERGY		CUSTOMER		LIGHTING	
			Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent
			(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
1	588	DIST O&M - MISC DISTRIBUTION EXPENSES	(3,074)	100.000%	(2,532)	82.361%	0	0.000%	(388)	12.629%	(154)	5.009%
2	590	DIST O&M - MAINT SUPERV & ENG	(2,056)	100.000%	(1,694)	82.361%	0	0.000%	(260)	12.629%	(103)	5.009%
3	592	DIST O&M - MAINT OF STATION EQ	(102)	100.000%	(102)	100.000%	0	0.000%	0	0.000%	0	0.000%
4	591	DIST O&M - MAINT OF STRUCTURES	(223)	100.000%	(223)	100.000%	0	0.000%	0	0.000%	0	0.000%
5	593	DIST O&M - MAINT OF OVERHEAD LINES	(3,636)	100.000%	(3,159)	86.877%	0	0.000%	(477)	13.123%	0	0.000%
6	594	DIST O&M - MAINT UNDERGROUND LINES	(1,242)	100.000%	(972)	78.237%	0	0.000%	(270)	21.763%	0	0.000%
7	595	DIST O&M - MAINT OF LINE TRANSFORMERS	(28)	100.000%	(28)	100.000%	0	0.000%	0	0.000%	0	0.000%
8	596	DIST O&M - MAINT S LIGHT & SIGNAL SYST	(254)	100.000%	0	0.000%	0	0.000%	0	0.000%	(254)	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		<b>Distribution O&amp;M</b>	<b>(22,707)</b>	<b>100.000%</b>	<b>(14,590)</b>	<b>64.254%</b>	<b>0</b>	<b>0.000%</b>	<b>(5,497)</b>	<b>24.211%</b>	<b>(2,619)</b>	<b>11.535%</b>
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	(10,753)	100.000%	0	0.000%	0	0.000%	(10,753)	100.000%	0	0.000%
14	904	CUST ACCT O&M - UNCOLLECTIBLE ACCTS	(5,904)	100.000%	0	0.000%	(5,904)	100.000%	0	0.000%	0	0.000%
15	905	CUST ACCT O&M - MISC CUSTOMER ACCOUNTS EXPENSES	(2,598)	100.000%	0	0.000%	0	0.000%	(2,598)	100.000%	0	0.000%
16		<b>Customer Account Expense</b>	<b>(19,418)</b>	<b>100.000%</b>	<b>0</b>	<b>0.000%</b>	<b>(5,904)</b>	<b>30.406%</b>	<b>(13,514)</b>	<b>69.594%</b>	<b>0</b>	<b>0.000%</b>
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	(6,781)	100.000%	0	0.000%	0	0.000%	(6,781)	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	(523)	100.000%	0	0.000%	0	0.000%	(523)	100.000%	0	0.000%
22		<b>Customer Service &amp; Info Expense</b>	<b>(7,337)</b>	<b>100.000%</b>	<b>0</b>	<b>0.000%</b>	<b>0</b>	<b>0.000%</b>	<b>(7,337)</b>	<b>100.000%</b>	<b>0</b>	<b>0.000%</b>
23												
24	920	A&G EXP - SALARIES	(19,407)	100.000%	(8,959)	46.163%	(2,118)	10.916%	(8,148)	41.983%	(182)	0.938%
25	921	A&G EXP - OFFICE SUPPL & EXP	(5,402)	100.000%	(2,494)	46.163%	(590)	10.916%	(2,268)	41.983%	(51)	0.938%
26	923	A&G EXP - OUTSIDE SERVICES EMPLOYED	(23,620)	100.000%	(10,904)	46.163%	(2,578)	10.916%	(9,916)	41.983%	(222)	0.938%
27	924	A&G EXP - PROPERTY INSURANCE	(2,191)	100.000%	(1,929)	88.024%	(79)	3.589%	(150)	6.842%	(34)	1.546%
28	925	A&G EXP - INJURIES AND DAMAGES	(3,280)	100.000%	(1,514)	46.163%	(358)	10.916%	(1,377)	41.983%	(31)	0.938%
29	926	A&G EXP - EMP PENSIONS & BENEFITS	(3,692)	100.000%	(1,704)	46.163%	(403)	10.916%	(1,550)	41.983%	(35)	0.938%
30	928	A&G EXP - REG COMM EXP FPSC	(293)	100.000%	(135)	46.163%	(32)	10.916%	(123)	41.983%	(3)	0.938%
31	928	A&G EXP - REGULATORY COMMISSION EXP - RAF - RETAIL BASE	(522)	100.000%	(241)	46.163%	(57)	10.916%	(219)	41.983%	(5)	0.938%
32	930	A&G EXP - MISC GENERAL EXPENSES	(688)	100.000%	(318)	46.163%	(75)	10.916%	(289)	41.983%	(6)	0.938%
33	931	A&G EXP - RENTS	(65)	100.000%	(30)	46.163%	(7)	10.916%	(27)	41.983%	(1)	0.938%
34	935	A&G EXP - MAINT OF GEN PLT	(434)	100.000%	(200)	46.163%	(47)	10.916%	(182)	41.983%	(4)	0.938%
35		<b>General &amp; Administrative Expense</b>	<b>(59,593)</b>	<b>100.000%</b>	<b>(28,427)</b>	<b>47.702%</b>	<b>(6,345)</b>	<b>10.646%</b>	<b>(24,249)</b>	<b>40.691%</b>	<b>(572)</b>	<b>0.960%</b>
36												
37		<b>Operating &amp; Maintenance Expense</b>	<b>(169,867)</b>	<b>100.000%</b>	<b>(72,465)</b>	<b>42.660%</b>	<b>(43,611)</b>	<b>25.674%</b>	<b>(50,600)</b>	<b>29.788%</b>	<b>(3,192)</b>	<b>1.879%</b>
38												
39	403 & 404	DEPR EXP - STEAM	(51,442)	100.000%	(47,485)	92.308%	(3,957)	7.692%	0	0.000%	0	0.000%
40	403 & 404	DEPR EXP - FOSSIL DECOMM	(3,272)	100.000%	(3,020)	92.308%	(252)	7.692%	0	0.000%	0	0.000%
41	403 & 404	DEPR EXP - OTH PROD - GT	(41,193)	100.000%	(38,024)	92.308%	(3,169)	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%

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			Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent
			(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
1		<b>Depr Exp - Production</b>	(96,990)	100.000%	(89,529)	92.308%	(7,461)	7.692%	0	0.000%	0	0.000%
2												
3	403 & 404	DEPR EXP - TRANSMISSION	(39,314)	100.000%	(39,262)	99.868%	0	0.000%	(52)	0.132%	0	0.000%
4	403 & 404	DEPR EXP - TRANSMISSION - GSU	(443)	100.000%	(409)	92.308%	(34)	7.692%	0	0.000%	0	0.000%
5		<b>Depr Exp - Transmission</b>	(39,757)	100.000%	(39,671)	99.784%	(34)	0.086%	(52)	0.130%	0	0.000%
6												
7	403 & 404	DEPR EXP - DIST 361 - STRUCTURES	(679)	100.000%	(679)	100.000%	0	0.000%	0	0.000%	0	0.000%
8	403 & 404	DEPR EXP - DIST 362 - STATION EQ	(8,286)	100.000%	(8,286)	100.000%	0	0.000%	0	0.000%	0	0.000%
9	403 & 404	DEPR EXP - DIST 364 - POL, TWR & FIX	(8,678)	100.000%	(8,653)	99.715%	0	0.000%	(25)	0.285%	0	0.000%
10	403 & 404	DEPR EXP - DIST 365 - OH COND & DEV	(8,587)	100.000%	(8,578)	99.889%	0	0.000%	(10)	0.111%	0	0.000%
11	403 & 404	DEPR EXP - DIST 366 - UG CONDUIT	(222)	100.000%	(222)	100.000%	0	0.000%	0	0.000%	0	0.000%
12	403 & 404	DEPR EXP - DIST 367 - UG COND & DEV	(7,245)	100.000%	(7,245)	100.000%	0	0.000%	0	0.000%	0	0.000%
13	403 & 404	DEPR EXP - DIST 368 - TRANSF	(9,197)	100.000%	(9,197)	100.000%	0	0.000%	0	0.000%	0	0.000%
14	403 & 404	DEPR EXP - DIST 369 - SERVICES	(4,743)	100.000%	0	0.000%	0	0.000%	(4,743)	100.000%	0	0.000%
15	403 & 404	DEPR EXP - DIST 370 - METERS	(4,180)	100.000%	0	0.000%	0	0.000%	(4,180)	100.000%	0	0.000%
16	403 & 404	DEPR EXP - DIST 373 - S LGT & TFC SIG	(3,870)	100.000%	0	0.000%	0	0.000%	0	0.000%	(3,870)	100.000%
17		<b>Depr Exp - Distribution</b>	(55,685)	100.000%	(42,859)	76.967%	0	0.000%	(8,956)	16.084%	(3,870)	6.950%
18												
19	403 & 404	DEPR EXP - INTANGIBLE	(19,707)	100.000%	(9,098)	46.163%	(2,151)	10.916%	(8,274)	41.983%	(185)	0.938%
20	403 & 404	DEPR EXP - INTANGIBLE ARO	(2,330)	100.000%	(1,076)	46.163%	(254)	10.916%	(978)	41.983%	(22)	0.938%
21		<b>Depr Exp - Intangible</b>	(22,037)	100.000%	(10,173)	46.163%	(2,406)	10.916%	(9,252)	41.983%	(207)	0.938%
22												
23	403 & 404	DEPR EXP - GEN PLT - STRUCTURES	(1,765)	100.000%	(815)	46.163%	(193)	10.916%	(741)	41.983%	(17)	0.938%
24	403 & 404	DEPR EXP - GEN PLT - OTHER	(8,082)	100.000%	(3,731)	46.163%	(882)	10.916%	(3,393)	41.983%	(76)	0.938%
25	403 & 404	DEPR EXP - PROP UNDER CAPT LEASES	(269)	100.000%	(124)	46.163%	(29)	10.916%	(113)	41.983%	(3)	0.938%
26		<b>Depr Exp - General</b>	(10,116)	100.000%	(4,670)	46.163%	(1,104)	10.916%	(4,247)	41.983%	(95)	0.938%
27												
28		<b>Depreciation Expense</b>	(224,586)	100.000%	(186,903)	83.221%	(11,005)	4.900%	(22,507)	10.022%	(4,172)	1.857%
29												
30	407	AMORT OF REG ASSETS - DEF AMT OPRB	(325)	100.000%	(150)	46.163%	(36)	10.916%	(137)	41.983%	(3)	0.938%
31	407	AMORT OF REG ASSETS - Smith 1&2 Unrecov Plt - Non-ECRC	(2,514)	100.000%	(2,320)	92.308%	(193)	7.692%	0	0.000%	0	0.000%
32	407	AMORT OF REG ASSETS/LIAB - Def Return Transm Proj	(356)	100.000%	(356)	99.868%	0	0.000%	(0)	0.132%	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	(3,534)	100.000%	(1,631)	46.163%	(386)	10.916%	(1,484)	41.983%	(33)	0.938%
35	407	AMORT PROP LOSS & UNRECOV REG CSTS	(5,175)	100.000%	(4,637)	89.605%	(175)	3.384%	(271)	5.233%	(92)	1.778%
36	407	REGULATORY CREDIT - ASSET RET OBLIG	5,864	100.000%	2,707	46.163%	640	10.916%	2,462	41.983%	55	0.938%
37		<b>Amortization of Property Losses</b>	(6,206)	100.000%	(6,541)	105.393%	(162)	2.617%	570	(9.189%)	(73)	1.180%
38												
39	408	TAX OTH INC TAX - UTIL OPER INC CLEAR	(3,732)	100.000%	(1,723)	46.163%	(407)	10.916%	(1,567)	41.983%	(35)	0.938%
40		<b>Taxes Other Than Income - Other Taxes</b>	(3,732)	100.000%	(1,723)	46.163%	(407)	10.916%	(1,567)	41.983%	(35)	0.938%
41												
42	408	TAX OTH INC TAX - PROPERTY TAX	(55,216)	100.000%	(49,477)	89.605%	(1,868)	3.384%	(2,889)	5.233%	(982)	1.778%

2023 SUBSEQUENT YEAR ADJUSTMENT

FLORIDA PUBLIC SERVICE COMMISSION

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:

\_ Projected Test Year Ended \_\_/\_\_/\_\_  
 \_ Prior Year Ended \_\_/\_\_/\_\_  
 \_ Historical Test Year Ended \_\_/\_\_/\_\_  
 X Proj. Subsequent Year Ended 12/31/23

COMPANY: GULF POWER COMPANY

DOCKET NO.: 20210015-EI

(\$000 WHERE APPLICABLE)

Witness: Tara B. DuBose

Line No.	Acct No.	Methodology: 12CP and 1/13th; w/o MDS	TOTAL		DEMAND		ENERGY		CUSTOMER		LIGHTING	
			Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent
			(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
1		<b>Taxes Other Than Income - Real/Personal Prop</b>	(55,216)	100.000%	(49,477)	89.605%	(1,868)	3.384%	(2,889)	5.233%	(982)	1.778%
2												
3		<b>Taxes Other Than Income Tax</b>	(58,949)	100.000%	(51,200)	86.855%	(2,276)	3.861%	(4,456)	7.560%	(1,017)	1.725%
4												
5	409	INCOME TAXES - CURRENT STATE	2,521	100.000%	2,211	87.694%	5	0.203%	192	7.629%	113	4.474%
6	411	INCOME TAXES - DEFERRED STATE	(10,411)	100.000%	(9,130)	87.694%	(21)	0.203%	(794)	7.629%	(466)	4.474%
7		<b>State Income Tax Expense</b>	(7,890)	100.000%	(6,919)	87.694%	(16)	0.203%	(602)	7.629%	(353)	4.474%
8												
9	409	INCOME TAXES - CURRENT FEDERAL	7,900	100.000%	6,928	87.694%	16	0.203%	603	7.629%	353	4.474%
10	410	INCOME TAXES - DEFERRED FEDERAL	(1,382)	100.000%	(1,212)	87.694%	(3)	0.203%	(105)	7.629%	(62)	4.474%
11		<b>Federal Income Tax Expense</b>	6,518	100.000%	5,716	87.694%	13	0.203%	497	7.629%	292	4.474%
12												
13	411	AMORTIZATION OF ITC	(18,533)	100.000%	(16,606)	89.605%	(627)	3.384%	(970)	5.233%	(330)	1.778%
14		<b>Amortization of ITC</b>	(18,533)	100.000%	(16,606)	89.605%	(627)	3.384%	(970)	5.233%	(330)	1.778%
15												
16		<b>Income Taxes</b>	(19,904)	100.000%	(17,809)	89.473%	(630)	3.165%	(1,074)	5.398%	(391)	1.964%
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		<b>Gain or Loss on Sale of Plant</b>	5	100.000%	5	100.000%	0	0.000%	0	0.000%	0	0.000%
20												
21		<b>Total Operating Expenses</b>	(479,507)	100.000%	(334,912)	69.845%	(57,684)	12.030%	(78,067)	16.281%	(8,844)	1.844%
22												

Note: Totals may not add due to rounding.

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FLORIDA PUBLIC SERVICE COMMISSION  
 COMPANY: GULF POWER COMPANY  
 DOCKET NO.: 20210015-EI

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.

Type of Data Shown:  
 \_\_\_ Projected Test Year Ended: \_\_/\_\_/\_\_  
 \_\_\_ Prior Year Ended: \_\_/\_\_/\_\_  
 \_\_\_ Historical Test Year Ended: \_\_/\_\_/\_\_  
 X Proj. Subsequent Yr. Ended: 12/31/23

(\$000 WHERE APPLICABLE)

Witness: Tiffany C. Cohen

Line No.	(1) Description of Source	(2) Total	(3) G - OS	(4) G - Major Accts	(5) G - Residential	(6) G - LP/LPT	(7) G - SBS	(8) G - GS	(9) G - GSD/GSDT
1	<b>PRESENT REVENUES -</b>								
2									
3	<b>ELECTRICITY SALES:</b>								
4	RETAIL SALES - BASE REVENUES	592,594	20,457	42,994	363,628	26,285	2,092	26,843	110,295
5	RETAIL SALES - ADJUSTMENTS	(3,187)	(110)	(231)	(1,956)	(141)	(11)	(144)	(593)
6	UNBILLED REVENUES - FPSC	223	3	36	111	15	0	7	51
7	<b>TOTAL ELECTRICITY SALES</b>	<b>589,630</b>	<b>20,350</b>	<b>42,799</b>	<b>361,783</b>	<b>26,159</b>	<b>2,081</b>	<b>26,705</b>	<b>109,753</b>
8									
9	<b>OTHER OPERATING REVENUE:</b>								
10	FIELD COLLECTION & LATE PAYMENT CHARGES	5,877	1	0	5,433			371	72
11	MISC SERVICE REVS - INITIAL CONNECT NEW PREMISE	132	0	0	122			8	2
12	MISC SERVICE REVS - RECONNECT AFTER NON PAYMENT	959			958			1	
13	MISC SERVICE REVS - CONNECT / DISCONNECT EXIST. PREMISE	2,009	0	0	1,771			201	37
14	MISC SERVICE REVS - RETURNED CUSTOMER CHECKS	329			320			6	3
15	MISC SERVICE REVS - CURRENT DIVERSION PENALTY	159	0	0	147			10	2
16	MISC SERVICE REVS - OTHER BILLINGS	359	8	0	314	0	0	26	12
17	MISC SERVICE REVS - REIMBURSEMENTS - OTHER	(167)	(4)	(0)	(146)	(0)	(0)	(12)	(5)
18	ELECTRIC PROP RENT - GENERAL	2,382	45	131	1,656	77	1	125	349
19	ELECTRIC PROP RENT - FUT USE & PLT IN SERVICE & STRG TANKS								
20	ELECTRIC PROP RENT - POLE ATTACHMENTS	2,879	38	185	1,750	161	0	105	640
21	OTH ELECTRIC REVENUES - TRANSMISSION	4,776	32	601	2,681	265	5	169	1,024
22	OTH ELECTRIC REVENUES - SOLAR NOW								
23	OTH ELECTRIC REVENUES - MISC	5,067	148	383	3,282	197	3	237	817
24	<b>TOTAL OTHER OPERATING REVENUE</b>	<b>24,762</b>	<b>268</b>	<b>1,300</b>	<b>18,287</b>	<b>700</b>	<b>9</b>	<b>1,247</b>	<b>2,952</b>
25									
26	<b>TOTAL PRESENT REVENUES</b>	<b>614,392</b>	<b>20,618</b>	<b>44,098</b>	<b>380,070</b>	<b>26,859</b>	<b>2,090</b>	<b>27,952</b>	<b>112,705</b>
27									
28	<b>PROPOSED INCREASES -</b>								
29									
30	<b>ELECTRICITY SALES:</b>								
31	RETAIL SALES - BASE REVENUES	260,612	2,364	38,307	142,779	14,635	12	6,930	55,586
32	RETAIL SALES - ADJUSTMENTS	(4,912)	(129)	(463)	(2,940)	(233)	(4)	(196)	(946)
33	UNBILLED REVENUES - FPSC	40	0	6	20	3	0	1	9
34	<b>ELECTRICITY SALES PROPOSED INCREASE</b>	<b>255,741</b>	<b>2,235</b>	<b>37,850</b>	<b>139,859</b>	<b>14,405</b>	<b>8</b>	<b>6,735</b>	<b>54,649</b>
35									
36	<b>OTHER OPERATING REVENUE:</b>								
37	FIELD COLLECTION & LATE PAYMENT CHARGES								
38	MISC SERVICE REVS - INITIAL CONNECT NEW PREMISE								
39	MISC SERVICE REVS - RECONNECT AFTER NON PAYMENT								
40	MISC SERVICE REVS - CONNECT / DISCONNECT EXIST. PREMISE								
41	MISC SVC REVS - CURRENT DIVERSION PENALTY								
42	MISC SERVICE REVS - OTHER BILLINGS								
43	<b>OTHER OPERATING REVENUE PROPOSED INCREASE</b>								
44									
45	<b>TOTAL PROPOSED INCREASE</b>	<b>255,741</b>	<b>2,235</b>	<b>37,850</b>	<b>139,859</b>	<b>14,405</b>	<b>8</b>	<b>6,735</b>	<b>54,649</b>
46									
47	<b>TOTAL REVENUES WITH PROPOSED INCREASE</b>	<b>870,132</b>	<b>22,852</b>	<b>81,948</b>	<b>519,929</b>	<b>41,264</b>	<b>2,098</b>	<b>34,687</b>	<b>167,354</b>

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

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: For each cost of service study filed by the company, calculate the unit costs for 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:  
 \_ Projected Test Year Ended \_\_/\_\_/\_\_  
 \_ Prior Year Ended \_\_/\_\_/\_\_  
 \_ Historical Test Year Ended \_\_/\_\_/\_\_  
 X Proj. Subsequent Year Ended 12/31/23

COMPANY: GULF POWER COMPANY

Witness: Tara B. DuBose

DOCKET NO: 20210015-EI

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See attached schedules for the Projected Subsequent Year Ended 12/31/23:

- Attachment 1 - Cost of Service Study - Unit Costs, Present Rates - Achieved - Summary
- Attachment 2 - Cost of Service Study - Unit Costs, Present Rates - Achieved - Detail
- Attachment 3 - Cost of Service Study - Unit Costs, Present Rates - Equalized - Summary
- Attachment 4 - Cost of Service Study - Unit Costs, Present Rates - Equalized - Detail



MFR E-6a - COST OF SERVICE STUDY - UNIT COSTS  
 2023 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	<b>Total Retail</b>								
2	<b>Revenue Requirements</b>								
3	Total Revenue Requirements	589,630	26,705	109,753	26,159	42,799	20,350	361,783	2,081
4									
5	<b>Demand</b>								
6	<b>Revenue Requirements</b>								
7	Total Revenue Requirements	443,538	18,328	92,171	22,257	34,638	4,899	269,537	1,709
8									
9	<b>Billing Units (Annual)</b>								
10	KW for Demand Classes	12,918,369		7,526,647	1,450,964	3,803,466			137,291
11	KWH for All Other Classes	5,864,118,996	321,244,649				130,430,035	5,412,444,313	
12									
13	<b>Unit Costs (\$/Unit)</b>								
14	Total Unit Costs (\$/Unit)		0.057052	12.245986	15.339518	9.106829	0.037562	0.049799	12.446094
15									
16	<b>Energy</b>								
17	<b>Revenue Requirements</b>								
18	Total Revenue Requirements	56,188	1,784	12,761	3,775	7,920	769	28,992	188
19									
20	<b>Billing Units (Annual)</b>								
21	KWH for All Rate Classes	10,831,818,049	321,244,649	2,468,448,324	751,947,319	1,733,060,305	130,430,035	5,412,444,313	14,243,105
22									
23	<b>Unit Costs (\$/Unit)</b>								
24	Total Unit Costs (\$/Unit)		0.005554	0.005170	0.005020	0.004570	0.005894	0.005356	0.013170
25									
26	<b>Customer</b>								
27	<b>Revenue Requirements</b>								
28	Total Revenue Requirements	76,022	6,594	4,821	127	241	800	63,255	185
29									
30	<b>Billing Units (Annual)</b>								
31	# of Bills for Metered Classes	5,681,936	415,697	188,320	2,424	1,560		5,073,899	36
32	KWH for Lighting Classes	130,430,035					130,430,035		
33									
34	<b>Unit Costs (\$/Unit)</b>								
35	Total Unit Costs (\$/Unit)		15.861367	25.598232	52.373971	154.501287	0.006135	12.466669	5,131.594823





MFR E-6a - COST OF SERVICE STUDY - UNIT COSTS  
2023 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	95,391	2,955	21,677	6,445	13,916	1,244	48,911	243
2	Production - Other Production	(39,121)	(1,170)	(8,912)	(2,669)	(5,996)	(476)	(19,843)	(55)
3	Customer - Uncollectible Accounts	(82)	(1)	(4)	(1)		0	(76)	
4	<b>Subtotal Revenue Requirements</b>	<b>56,188</b>	<b>1,784</b>	<b>12,761</b>	<b>3,775</b>	<b>7,920</b>	<b>769</b>	<b>28,992</b>	<b>188</b>
5									
6	<b>Billing Units (Annual)</b>								
7	KWH for All Rate Classes	10,831,818,049	321,244,649	2,468,448,324	751,947,319	1,733,060,305	130,430,035	5,412,444,313	14,243,105
8	<b>Subtotal Billing Units (Annual)</b>	<b>10,831,818,049</b>	<b>321,244,649</b>	<b>2,468,448,324</b>	<b>751,947,319</b>	<b>1,733,060,305</b>	<b>130,430,035</b>	<b>5,412,444,313</b>	<b>14,243,105</b>
9									
10	<b>Unit Costs (\$/Unit)</b>								
11	Production - Steam		0.009200	0.008781	0.008571	0.008030	0.009541	0.009037	0.017036
12	Production - Other Production		(0.003643)	(0.003610)	(0.003549)	(0.003460)	(0.003647)	(0.003666)	(0.003866)
13	Customer - Uncollectible Accounts		(0.000003)	(0.000002)	(0.000002)	0.000000	0.000001	(0.000014)	0.000000
14	<b>Subtotal Unit Costs (\$/Unit)</b>		<b>0.005554</b>	<b>0.005170</b>	<b>0.005020</b>	<b>0.004570</b>	<b>0.005894</b>	<b>0.005356</b>	<b>0.013170</b>
15									
16	<b>Customer</b>								
17	<b>Revenue Requirements</b>								
18	Transmission Pull-Offs	231		10		75			146
19	Distribution - Meters	14,337	1,851	2,331	73	111	1	9,939	31
20	Distribution - Installation on Customer's Premises	536	40	17	0	0		478	0
21	Distribution - Services	14,922	1,162	486	19	20		13,231	4
22	Customer - Meter Reading	19,210	1,354	643	8	5	1	17,199	0
23	Customer - Collections, Service and Sales	34,153	2,480	1,077	14	8	760	29,813	0
24	Customer - Miscellaneous Expenses	2,607	333	385	12	21	48	1,803	3
25	Customer - Field Collection - Late Pay Charges	(5,968)	(373)	(73)		(0)	(1)	(5,521)	
26	Customer - Initial Connection Charges	(134)	(8)	(2)		(0)	(0)	(124)	
27	Customer - Connection of Existing Acct Charges	(2,040)	(202)	(37)		(0)	(0)	(1,800)	
28	Customer - Reconnection Charges	(975)	(1)					(974)	
29	Customer - Returned Check Charges	(335)	(6)	(3)				(325)	
30	Customer - Current Diversion Charges	(161)	(10)	(2)		(0)	(0)	(149)	
31	Customer - Other Billings (Charges)	(363)	(26)	(11)	(0)	(0)	(8)	(317)	(0)
32	<b>Subtotal Revenue Requirements</b>	<b>76,022</b>	<b>6,594</b>	<b>4,821</b>	<b>127</b>	<b>241</b>	<b>800</b>	<b>63,255</b>	<b>185</b>
33									
34	<b>Billing Units (Annual)</b>								
35	# of Bills for Metered Classes	5,681,936	415,697	188,320	2,424	1,560		5,073,899	36
36	KWH for Lighting Classes	130,430,035					130,430,035		
37	<b>Subtotal Billing Units (Annual)</b>	<b>136,111,971</b>	<b>415,697</b>	<b>188,320</b>	<b>2,424</b>	<b>1,560</b>	<b>130,430,035</b>	<b>5,073,899</b>	<b>36</b>
38									
39	<b>Unit Costs (\$/Unit)</b>								
40	Transmission Pull-Offs		0.000000	0.053589	0.000000	48.189268	0.000000	0.000000	4046.417317



MFR E-6a - COST OF SERVICE STUDY - UNIT COSTS  
 2023 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
1	<b>Total Retail</b>								
2	<b>Revenue Requirements</b>								
3	Total Revenue Requirements	589,630	23,916	113,067	27,820	55,173	16,196	353,032	427
4									
5	<b>Demand</b>								
6	<b>Revenue Requirements</b>								
7	Total Revenue Requirements	442,236	15,868	95,016	23,742	46,092	3,709	257,491	318
8									
9	<b>Billing Units (Annual)</b>								
10	KW for Demand Classes	12,918,369		7,526,647	1,450,964	3,803,466			137,291
11	KWH for All Other Classes	5,864,118,996	321,244,649				130,430,035	5,412,444,313	
12									
13	<b>Unit Costs (\$/Unit)</b>								
14	Total Unit Costs (\$/Unit)		0.049396	12.623937	16.363189	12.118330	0.028434	0.047574	2.319269
15									
16	<b>Energy</b>								
17	<b>Revenue Requirements</b>								
18	Total Revenue Requirements	62,265	1,824	13,168	3,947	8,782	721	33,751	71
19									
20	<b>Billing Units (Annual)</b>								
21	KWH for All Rate Classes	10,831,818,049	321,244,649	2,468,448,324	751,947,319	1,733,060,305	130,430,035	5,412,444,313	14,243,105
22									
23	<b>Unit Costs (\$/Unit)</b>								
24	Total Unit Costs (\$/Unit)		0.005678	0.005334	0.005249	0.005068	0.005530	0.006236	0.005009
25									
26	<b>Customer</b>								
27	<b>Revenue Requirements</b>								
28	Total Revenue Requirements	74,114	6,224	4,883	130	299	751	61,790	37
29									
30	<b>Billing Units (Annual)</b>								
31	# of Bills for Metered Classes	5,681,936	415,697	188,320	2,424	1,560		5,073,899	36
32	KWH for Lighting Classes	130,430,035					130,430,035		
33									
34	<b>Unit Costs (\$/Unit)</b>								
35	Total Unit Costs (\$/Unit)		14.972491	25.929342	53.763138	191.856568	0.005758	12.177959	1021.480757











FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: GULF POWER COMPANY

DOCKET NO: 20210015-EI

EXPLANATION: For each cost of service study filed by the company, calculate the unit costs for 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. 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:  
\_ Projected Test Year Ended \_\_/\_\_/\_\_  
\_ Prior Year Ended \_\_/\_\_/\_\_  
\_ Historical Test Year Ended \_\_/\_\_/\_\_  
X Proj. Subsequent Year Ended 12/31/23  
  
Witness: Tara B. DuBose

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See attached schedules for the Subsequent Year Ended 12/31/23:

- Attachment 1 - Cost of Service Study - Unit Costs, Proposed Rates - Equalized - Summary
- Attachment 2 - Cost of Service Study - Unit Costs, Proposed Rates - Equalized - Detail

MFR E-6b - COST OF SERVICE STUDY - UNIT COSTS  
 2023 PROPOSED 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
1	<b>Total Retail</b>								
2	<b>Revenue Requirements</b>								
3	Total Revenue Requirements	845,371	33,529	164,671	40,641	80,753	22,666	502,492	619
4									
5	<b>Demand</b>								
6	<b>Revenue Requirements</b>								
7	Total Revenue Requirements	671,562	24,029	143,402	35,838	69,835	5,557	392,421	480
8									
9	<b>Billing Units (Annual)</b>								
10	KW for Demand Classes	12,918,369		7,526,647	1,450,964	3,803,466			137,291
11	KWH for All Other Classes	5,864,118,996	321,244,649				130,430,035	5,412,444,313	
12									
13	<b>Unit Costs (\$/Unit)</b>								
14	Total Unit Costs (\$/Unit)		0.074799	19.052559	24.699574	18.360988	0.042606	0.072503	3.497828
15									
16	<b>Energy</b>								
17	<b>Revenue Requirements</b>								
18	Total Revenue Requirements	68,028	2,026	15,503	4,646	10,498	819	34,451	85
19									
20	<b>Billing Units (Annual)</b>								
21	KWH for All Rate Classes	10,831,818,049	321,244,649	2,468,448,324	751,947,319	1,733,060,305	130,430,035	5,412,444,313	14,243,105
22									
23	<b>Unit Costs (\$/Unit)</b>								
24	Total Unit Costs (\$/Unit)		0.006306	0.006280	0.006179	0.006058	0.006281	0.006365	0.005957
25									
26	<b>Customer</b>								
27	<b>Revenue Requirements</b>								
28	Total Revenue Requirements	90,321	7,474	5,767	157	419	830	75,620	54
29									
30	<b>Billing Units (Annual)</b>								
31	# of Bills for Metered Classes	5,681,936	415,697	188,320	2,424	1,560		5,073,899	36
32	KWH for Lighting Classes	130,430,035					130,430,035		
33									
34	<b>Unit Costs (\$/Unit)</b>								
35	Total Unit Costs (\$/Unit)		17.980148	30.621067	64.653441	268.574461	0.006367	14.903756	1499.521404











FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: GULF POWER COMPANY

DOCKET NO.: 20210015-EI

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:  
 Projected Test Year Ended \_\_\_/\_\_\_/\_\_\_  
 Prior Year Ended \_\_\_/\_\_\_/\_\_\_  
 Historical Test Year Ended \_\_\_/\_\_\_/\_\_\_  
 Proj. Subsequent Yr Ended 12/31/23  
 Witness: Christopher Chapel, Michael Spoor,  
 Tiffany C. Cohen

Line No.	Initial Connect/Disconnect Service Charge				Cost Description
	(1)	(2)	(3)	(4)	
1					
2					
3		<u>Costs</u>			
4	<u>Task</u>	<u>Connect</u>	<u>Disconnect</u>	<u>Total</u>	
5	A Field Service Crew sets the meter at the customer's premise.	\$3.18	\$0.00	\$3.18	The cost represents the revenue requirements for the activities performed by the Field Service Crew which is capitalized for the installation of the meter.
6					
7					
8					
9	Requests for service are received and processed.	\$12.75	\$0.52	\$13.27	This cost represents labor and benefits, communication equipment, office expenses, incidentals, materials, Information Technology (IT) services and overheads.
10					
11					
12					
13	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.	\$0.49	\$2.47	\$2.96	This cost represents labor and benefits, communication equipment, office expenses, incidentals, materials, IT services and overheads.
14					
15					
16					
17	The Customer Accounting Representative completes service connect/disconnect exception order in the customer information system.	\$1.17	\$0.38	\$1.55	This cost represents labor and benefits, communication equipment, office expenses, incidentals, materials, IT services and overheads.
18					
19					
20					
21	Total	<u>\$17.59</u>	<u>\$3.36</u>	<u>\$20.96</u>	
22					
23					
24					
25					
26					
27					
28	Note: Totals may not add due to rounding.				
29					
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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:  
 \_\_\_ Projected Test Year Ended \_\_\_/\_\_\_/\_\_\_  
 \_\_\_ Prior Year Ended \_\_\_/\_\_\_/\_\_\_  
 \_\_\_ Historical Test Year Ended \_\_\_/\_\_\_/\_\_\_  
 \_\_\_X\_\_\_ Proj. Subsequent Yr Ended 12/31/23  
 Witness: Christopher Chapel, Michael Spoor,  
 Tiffany C. Cohen

COMPANY: GULF POWER COMPANY

DOCKET NO.: 20210015-EI

Line No.	(1)	Existing Connect/Disconnect Service Charge			(5)
		(2)	(3)	(4)	
1					
2					
3					
4		<u>Costs</u>			
5		<u>Connect</u>	<u>Disconnect</u>	<u>Total</u>	<u>Cost Description</u>
6	Requests for service are received and processed.	\$12.75	\$0.52	\$13.27	This cost represents labor and benefits, communication equipment, office expenses, incidentals, materials, Information Technology (IT) services and overheads.
7					
8					
9	Service is connected remotely or manually to establish service. A subsequent disconnect is performed to close service.	\$2.23	\$2.53	\$4.76	This cost represents labor and benefits, communication equipment, office expenses, incidentals, materials, IT services and overheads.
10					
11					
12					
13					
14	The Customer Accounting Representative completes service connect/disconnect exception order in the customer information system.	\$1.18	\$0.38	\$1.55	This cost represents labor and benefits, communication equipment, office expenses, incidentals, materials, IT services and overheads.
15					
16					
17					
18	Total	<u>\$16.15</u>	<u>\$3.43</u>	<u>\$19.58</u>	
19					
20					
21					
22					
23					
24	Note: Totals may not add due to rounding.				
25					
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FLORIDA PUBLIC SERVICE COMMISSION  
COMPANY: GULF POWER COMPANY

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:

Projected Test Year Ended \_\_\_/\_\_\_/\_\_\_  
 Prior Year Ended \_\_\_/\_\_\_/\_\_\_  
 Historical Test Year Ended \_\_\_/\_\_\_/\_\_\_  
 Proj. Subsequent Yr Ended 12/31/23  
 Witness: Christopher Chapel, Michael Spoor,  
 Tiffany C. Cohen

DOCKET NO.: 20210015-EI

Line No.	(1)	(2)	(3)
	<b>Premise Visit Service Charge</b>		
1			
2		<u>Costs</u>	
3			
4	<u>Task</u>	<u>Total</u>	<u>Cost Description</u>
5	Back office activities performed related to notifying the customer	\$2.21	This cost represents labor and benefits, communication equipment, office expenses, incidentals, materials, Information Technology (IT) services and overheads.
6	of account delinquency such as telephone collections and		
7	final notices.		
8			
9	A Field Representative is assigned to a customer's account and performs a	\$26.84	This cost represents labor and benefits, communication, equipment, office expenses, incidentals, materials, vehicle expense, IT services and overheads.
10	premise visit. The representative will attempt to interact with the customer		
11	and receives a payment in the field or leaves a notice, completing the		
12	order at the customer's premise.		
13			
14			
15	Total	<u>\$29.05</u>	
16			
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23			
24	Note: Totals may not add due to rounding.		
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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:  
 \_\_\_ Projected Test Year Ended \_\_\_/\_\_\_/\_\_\_  
 \_\_\_ Prior Year Ended \_\_\_/\_\_\_/\_\_\_  
 \_\_\_ Historical Test Year Ended \_\_\_/\_\_\_/\_\_\_  
 \_\_\_X\_\_\_ Proj. Subsequent Yr Ended 12/31/23  
 Witness: Christopher Chapel, Michael Spoor,  
 Tiffany C. Cohen

COMPANY: GULF POWER COMPANY

DOCKET NO.: 20210015-EI

Reconnect for Non-Payment Service Charge

Line No.	(1)	(2)	(3)	(4)	(5)
1					
2					
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Note: Totals may not add due to rounding.

FLORIDA PUBLIC SERVICE COMMISSION  
COMPANY: GULF POWER COMPANY

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:  
 Projected Test Year Ended \_\_\_/\_\_\_/\_\_\_  
 Prior Year Ended \_\_\_/\_\_\_/\_\_\_  
 Historical Test Year Ended \_\_\_/\_\_\_/\_\_\_  
 Proj. Subsequent Yr Ended 12/31/23  
 Witness: Christopher Chapel, Michael Spoor,  
 Tiffany C. Cohen

DOCKET NO.: 20210015-EI

**Temporary Service - Overhead Charge**

Line No.	(1)	(2)	(3)
1			
2		<b>Costs</b>	
3			
4	<b>Task</b>	<b>Total</b>	<b>Cost Description</b>
5	Install Temporary Service:		Installation costs include:
6	The Gulf Power representative receives a customer request.	\$140.87	Service Crew labor, support activities, e.g., engineering, supervision, Information Technology, and other overheads.
7	An engineer visits the site and determines overhead service is required. A service crew travels to the site and connects		
8	the service.	\$175.28	Material cost.
9			
10			
11		\$12.42	Vehicle/transportation cost.
12			
13			
14	Remove Temporary Service:		Removal costs include:
15	The Gulf Power representative receives a customer request.	\$70.97	Service Crew labor, support activities, e.g., engineering, supervision, Information Technology, and other overheads.
16	A service crew travels to the site and disconnects the service.		
17			
18		\$6.26	Vehicle/transportation cost.
19			
20	Total	<u>\$405.80</u>	
21			
22			
23			
24			
25	Note: Totals may not add due to rounding.		
26			
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FLORIDA PUBLIC SERVICE COMMISSION  
COMPANY: GULF POWER COMPANY

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:  
 Projected Test Year Ended \_\_\_/\_\_\_/\_\_\_  
 Prior Year Ended \_\_\_/\_\_\_/\_\_\_  
 Historical Test Year Ended \_\_\_/\_\_\_/\_\_\_  
 Proj. Subsequent Yr Ended 12/31/23  
 Witness: Christopher Chapel, Michael Spoor,  
 Tiffany C. Cohen

DOCKET NO.: 20210015-EI

**Temporary Service - Underground Charge**

Line No.	(1)	(2)	(3)
1			
2		<u>Costs</u>	
3			
4	<u>Task</u>	<u>Total</u>	<u>Cost Description</u>
5	Install Temporary Service:		Installation costs include:
6	The Gulf Power representative receives a customer request.	\$59.87	Service Crew labor, support activities, e.g., engineering, supervision, Information Technology, and other overheads.
7	An engineer visits the site and determines underground service is required. A service crew travels to the site and		
8	connects the service.	\$5.28	Vehicle/transportation cost.
9			
10			
11		\$114.69	Material cost.
12			
13			
14	Remove Temporary Service:		Removal costs include:
15	The Gulf Power representative receives a customer request.	\$59.87	Service Crew labor, support activities, e.g., engineering, supervision, Information Technology, and other overheads.
16	A service crew travels to the site and disconnects the service.		
17			
18		\$5.28	Vehicle/transportation cost.
19			
20	Total	<u>\$244.98</u>	
21			
22			
23			
24	Note: Totals may not add due to rounding.		
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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:  
 Projected Test Year Ended \_\_\_/\_\_\_/\_\_\_  
 Prior Year Ended \_\_\_/\_\_\_/\_\_\_  
 Historical Test Year Ended \_\_\_/\_\_\_/\_\_\_  
 Proj. Subsequent Yr Ended 12/31/23  
Witness: Christopher Chapel, Michael Spoor,  
Tiffany C. Cohen

COMPANY: GULF POWER COMPANY

DOCKET NO.: 20210015-EI

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Line No.	(1)	Returned Payment Charge
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1  
2  
3 Gulf Power proposes to maintain the following return payment charge in accordance with section 68.065, Florida Statutes:

4  
5 \$25.00 when Returned Payment is less than or equal to \$50  
6 \$30.00 when Returned Payment is more than \$50 but less than or equal to \$300

7  
8 Gulf Power is proposing to amend the return payment charge fee structure for returned payments in excess of \$300 in accordance with section 68.065, Florida Statutes as defined below:

9  
10  
11 \$40.00 when Returned Payment is more than \$300 but less than or equal to \$800  
12 5% of the face value when the Returned Payment is greater than \$800

13  
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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.

COMPANY: GULF POWER COMPANY

DOCKET NO.: 20210015-EI

Type of Data Shown:

Projected Test Year Ended \_\_\_/\_\_\_/\_\_\_

Prior Year Ended \_\_\_/\_\_\_/\_\_\_

Historical Test Year Ended \_\_\_/\_\_\_/\_\_\_

Proj. Subsequent Yr Ended 12/31/23

Witness: Christopher Chapel, Michael Spoor,  
Tiffany C. Cohen

(1)

Line  
No.

Late Payment Charge

- 1
- 2 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.
- 3
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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:  
 Projected Test Year Ended \_\_\_/\_\_\_/\_\_\_  
 Prior Year Ended \_\_\_/\_\_\_/\_\_\_  
 Historical Test Year Ended \_\_\_/\_\_\_/\_\_\_  
 Proj. Subsequent Yr Ended 12/31/23  
Witness: Christopher Chapel, Michael Spoor,  
Tiffany C. Cohen

COMPANY: GULF POWER COMPANY

DOCKET NO.: 20210015-EI

(1)

**Line No.** **Unauthorized Use of Energy**

- 1
- 2
- 3 The charges for Unauthorized Use of Energy assessed to the customer reflect, as applicable, the actual time spent and materials used in the investigation
- 4 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.
- 5 The total investigative charges are billed to the customer. Current diversion investigation costs vary since no two investigations are the same.
- 6
- 7
- 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 Commercial
- 9 customers; an incremental meter tampering penalty of \$2,500 per occurrence is proposed for all other Commercial customers.
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FLORIDA PUBLIC SERVICE COMMISSION

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:

Projected Test Year Ended: \_\_/\_\_/\_\_  
 Prior Year Ended: \_\_/\_\_/\_\_  
 Historical Test Year Ended: \_\_/\_\_/\_\_  
 Proj. Subsequent Yr. Ended: 12/31/23

COMPANY: GULF POWER COMPANY

Witness: Tiffany C. Cohen

DOCKET NO.: 20210015-EI

(\$000 WHERE APPLICABLE)

Line No.	(1) Rate Class	(2) Present ROR	(3) Present Index	(4) Present Class Operating Revenue	(5) Increase from Service Charges	(6) Increase from Sales of Electricity	(7) Increase from Unbilled	(8) Total Increase	(9) Company Proposed ROR	(10) Company Proposed Index	(11) % Increase With Adjustment Clauses	(12) % Increase Without Adjustment Clauses
1	G - RESIDENTIAL	2.94%	111%	380,070		139,839	20	139,859	6.43%	101%	19.2%	36.8%
2	G - GS	4.08%	154%	27,952		6,734	1	6,735	6.70%	105%	13.7%	24.1%
3	G - GSD/GSDT	2.32%	88%	112,705		54,640	9	54,649	6.28%	98%	20.9%	48.5%
4	G - LP/LPT	2.00%	76%	26,859		14,402	3	14,405	6.20%	97%	20.6%	53.6%
5	G - MAJOR ACCTS	0.25%	9%	44,098		37,844	6	37,850	5.78%	91%	26.4%	85.8%
6	G - SBS	43.99%	1,663%	2,090		8	0	8	44.14%	692%	0.4%	0.4%
7	G - OS	5.81%	220%	20,618		2,234	0	2,235	7.10%	111%	8.1%	10.8%
8	TOTAL RETAIL	2.64%	100%	614,392		255,701	40	255,741	6.38%	100%	20.0%	41.6%
9												
10												
11										1.5 X	29.9%	
12										Max	26.4%	
13												
14												
15												
16												
17												
18												
19												
20												
21												
22												
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24												
25												
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 2023 forecast revenue with adjustment clauses.											
30												
31												
32	TOTAL MAY NOT ADD DUE TO ROUNDING.											
33												
34												
35												

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:  
 \_ Projected Test Year Ended \_\_/\_\_/\_\_  
 \_ Prior Year Ended \_\_/\_\_/\_\_  
 \_ Historical Test Year Ended \_\_/\_\_/\_\_  
 X Proj. Subsequent Year Ended 12/31/23

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) <sup>(1)(5)</sup>	GNCP (MW) <sup>(5)</sup>	GNCP Summer (MW) <sup>(2)(5)</sup>	GNCP Winter (MW) <sup>(3)(5)</sup>	Average 12CP (MW) <sup>(4)(5)</sup>	Average Demand (MW) <sup>(5)</sup>	12CP & 1/13 Weighted Avg. Demand (MW) <sup>(5)</sup>	Average No. of Customers
1	<u>RETAIL</u>											
2	G - GS	321,245	50	321,295	340,642	90	90	86	72	39	66	34,641
3	G - GSD/GSDT	2,468,448	388	2,468,836	2,617,011	550	550	437	434	299	400	15,693
4	G - LP/LPT	751,947	118	752,066	783,933	140	140	110	112	89	104	202
5	G - Major Accts	1,733,060	272	1,733,333	1,775,287	328	328	296	254	203	235	130
6	G - OS (ALL)	130,430	21	130,451	138,306	32	32	29	13	16	12	10,267
7	G - Residential	5,412,444	851	5,413,295	5,739,257	1,510	1,423	1,510	1,135	655	1,048	422,825
8	G - SBS	14,243	2	14,245	14,423	56	40	56	2	2	2	3
9	TOTAL RETAIL	10,831,818	1,703	10,833,521	11,408,859	2,706	2,604	2,524	2,022	1,302	1,867	483,762
10												
11	<u>WHOLESALE</u>											
12	WHOLESALE	286,806	(34)	286,772	290,160	63	60	63	53	33	49	2
13	TOTAL WHOLESALE	286,806	(34)	286,772	290,160	63	60	63	53	33	49	2
14												
15	TOTAL	11,118,624	1,668	11,120,292	11,699,018	2,770	2,664	2,587	2,075	1,336	1,916	483,764

18 <sup>(1)</sup> 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  
 19 equals the forecasted net energy for load (NEL) reported on MFR F-8, Assumptions.  
 20 <sup>(2)</sup> Maximum demand for each rate class during the months of April through October.  
 21 <sup>(3)</sup> Maximum demand for each rate class during the months of January through March and November through December.  
 22 <sup>(4)</sup> 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 <sup>(5)</sup> At Generation.

2023 SUBSEQUENT YEAR ADJUSTMENT

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: GULF POWER COMPANY

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 and a brief narrative description of the development of each allocation factor.

Type of Data Shown:  
\_ Projected Test Year Ended \_\_/\_\_/\_\_  
\_ Prior Year Ended \_\_/\_\_/\_\_  
\_ Historical Test Year Ended \_\_/\_\_/\_\_  
X Proj. Subsequent Year Ended 12/31/23

DOCKET NO.: 20210015-EI

Witness: Tara B. DuBose

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See attached schedules for the Projected Subsequent Year Ended 12/31/23

- Attachment 1 - Explanation of Cost Allocation Factors & Cost Allocation Methodologies
- Attachment 2 - Separation Study - External Factor Detail Reports
- Attachment 3 - Separation Study - Internal Factor Detail Reports
- Attachment 4 - Retail Cost of Service Study - Compound Allocator Detail Report
- Attachment 5 - Retail Cost of Service Study - Internal Factor Detail Reports
- Attachment 6 - Allocation Factor Summary Reports

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

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

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

NAME	DESCRIPTION	EXPLANATION
<b>EXTERNAL FACTORS</b>		
E320	<b>METER AND MATERIALS COSTS: Average No. of Customers</b>	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	<b>METER COSTS: Number of Meters (Metered Classes Only)</b>	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	<b>METER READING EXPENSES (Metered Classes Only)</b>	Meter reading expenses by rate class.
E355	<b>METER, MATERIALS AND OVERHEAD COSTS: Average No. of Customers</b>	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	<b>AVERAGE NO. OF CUSTOMERS: Average No. of Retail Customers</b>	The average number of customers for retail rate classes only.
E401	<b>BASE REVENUES: Retail Base Revenues</b>	The revenues from sale of electricity and other base revenue-related for the retail rate classes excluding revenues from clauses.
E508	<b>STREET LIGHTS AND TRAFFIC SIGNALS: Number of Fixtures</b>	The number of lighting fixtures for the non-metered Street Lighting (SL-1) and Traffic Signal (SL-2) classes.
E509	<b>OUTDOOR LIGHTING: Number of Fixtures</b>	100% assignment to Outdoor Lighting.

NAME	DESCRIPTION	EXPLANATION
<b>INTERNAL FACTORS</b>		
I300	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.
I310	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.
I340	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.
I345T	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.
I350	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.
I364	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.
I365	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.
I365T	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.
I366	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.
I367	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.
I367T	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
<b>INTERNAL FACTORS</b>		
I375T	<b>Distribution Plant in Service – Excluding Meters</b>	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.
I378T	<b>Distribution Plant in Service</b>	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.
I379T	<b>Transmission and Distribution Plant in Service</b>	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.
I389	<b>General Plant in Service</b>	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.
I399T	<b>Gross Plant in Service</b>	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.
I409T	<b>Net Plant in Service</b>	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.
I439T	<b>Total Rate Base</b>	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.
I540	<b>O &amp; M – Customer Accounts Excluding Supervision</b>	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.
I599T	<b>O &amp; M – Total</b>	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
<b>INTERNAL FACTORS</b>		
I850T	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.
I900	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
<b>WEIGHTED/COMPOUND FACTORS (Used for Cost of Service Purposes Only)</b>		
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 Pull-offs	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 Pull-offs	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
<b>COMPOUND FACTORS (Used for Cost of Service Purposes Only)</b>		
W505-P	<b>Production – Steam – 505 – Steam Electric Expenses</b>	The labor component in Account 502 is classified to demand (E101); the non-labor component is classified to energy (E201).
W510-P	<b>Production Steam Maintenance O&amp;M - Supervision and Engineering</b>	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	<b>Other Production Operation O&amp;M – 546 –Supervision and Engineering</b>	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	<b>Other Production Operation Generation O&amp;M – 548</b>	The labor component in Account 548 is classified to demand (E101); the non-labor component is classified to energy (E201).
W551-P	<b>Other Production Maintenance O&amp;M – 551 – Supervision and Engineering</b>	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	<b>Distribution – Accounts 583 &amp; 593 – OH Distribution Lines</b>	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	<b>Distribution – Accounts 584 &amp; 594 – UG Distribution Lines</b>	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.

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 (I900).

##### **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**

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).



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).”

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**

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  
E103INT - INTERMEDIATE STRATA PRODUCTION (CONTRACT ADJUSTED): 12CP Demand  
December 2023 - Subsequent Year Adjustment**

RATE CLASS	12 CP - KW			VOLTAGE LEVEL % - DEMAND			LOSS EXPANSION FACTORS			12 CP @ GENERATION - KW					% OF TOTAL	
	@ METER	ADJ	ADJUSTED	TRANS	PRIMARY	SECOND	TRANS	PRIMARY	SECOND	TRANS	PRIMARY	SECOND	TOTAL	ADJUSTED	SYSTEM	RETAIL
<b>G - GS</b>	66,174	0	66,174	0.0000	0.0000	1.0000	1.0152	1.0253	1.0817	0	0	71,583	71,583	71,583	3.4541%	3.5393%
<b>G - GSD/GSDT</b>	400,976	0	400,976	0.0001	0.0048	0.9951	1.0152	1.0253	1.0817	31	1,973	431,633	433,636	433,636	20.9245%	21.4408%
<b>G - LP/LPT</b>	105,885	0	105,885	0.0000	0.3917	0.6083	1.0152	1.0253	1.0817	0	42,522	69,677	112,199	112,199	5.4140%	5.5476%
<b>G - Major Accts</b>	246,614	0	246,614	0.5167	0.2823	0.2010	1.0152	1.0253	1.0817	129,357	71,372	53,630	254,359	254,359	12.2737%	12.5766%
<b>G - OS</b>	12,407	0	12,407	0.0000	0.0000	1.0000	1.0152	1.0253	1.0817	0	0	13,420	13,420	13,420	0.6476%	0.6636%
<b>G - Residential</b>	1,049,488	0	1,049,488	0.0000	0.0000	1.0000	1.0152	1.0253	1.0817	0	0	1,135,262	1,135,262	1,135,262	54.7805%	56.1321%
<b>G - SBS</b>	1,994	0	1,994	0.9954	0.0046	0.0000	1.0152	1.0253	1.0817	2,015	9	0	2,025	2,025	0.0977%	0.1001%
<b>TOTAL RETAIL</b>	<u>1,883,538</u>	<u>0</u>	<u>1,883,538</u>							<u>131,403</u>	<u>115,876</u>	<u>1,775,205</u>	<u>2,022,484</u>	<u>2,022,484</u>	<u>97.5922%</u>	<u>100.0000%</u>
<b>G - FPU (INT)</b>	30,537	0	30,537	1.0000	0.0000	0.0000	1.0152	1.0253	1.0817	31,000	0	0	31,000	49,898	2.4078%	
<b>G - FPU (PEAK)</b>	21,282	(21,282)	0	1.0000	0.0000	0.0000	1.0152	1.0253	1.0817	0	0	0	0	0	0.0000%	
<b>TOTAL WHOLESALE</b>	<u>51,819</u>	<u>(21,282)</u>	<u>30,537</u>							<u>31,000</u>	<u>0</u>	<u>0</u>	<u>31,000</u>	<u>49,898</u>	<u>2.4078%</u>	
<b>TOTAL GULF POWER</b>	<u>1,935,357</u>	<u>(21,282)</u>	<u>1,914,075</u>							<u>162,403</u>	<u>115,876</u>	<u>1,775,205</u>	<u>2,053,484</u>	<u>2,072,382</u>	<u>100.0000%</u>	
<b>JURIS SEPARATION FACTOR</b>																<u><b>0.975922</b></u>

**JURISDICTIONAL SEPARATION STUDY AND RETAIL COST OF SERVICE STUDY  
E103PK - PEAKING STRATA PRODUCTION (CONTRACT ADJUSTED): 12CP Demand  
December 2023 - Subsequent Year Adjustment**

RATE CLASS	12 CP - KW			VOLTAGE LEVEL % - DEMAND			LOSS EXPANSION FACTORS			12 CP @ GENERATION - KW					% OF TOTAL	
	@ METER	ADJ	ADJUSTED	TRANS	PRIMARY	SECOND	TRANS	PRIMARY	SECOND	TRANS	PRIMARY	SECOND	TOTAL	ADJUSTED	SYSTEM	RETAIL
<b>G - GS</b>	66,174	0	66,174	0.0000	0.0000	1.0000	1.0152	1.0253	1.0817	0	0	71,583	71,583	71,583	3.4522%	3.5393%
<b>G - GSD/GSDT</b>	400,976	0	400,976	0.0001	0.0048	0.9951	1.0152	1.0253	1.0817	31	1,973	431,633	433,636	433,636	20.9126%	21.4408%
<b>G - LP/LPT</b>	105,885	0	105,885	0.0000	0.3917	0.6083	1.0152	1.0253	1.0817	0	42,522	69,677	112,199	112,199	5.4109%	5.5476%
<b>G - Major Accts</b>	246,614	0	246,614	0.5167	0.2823	0.2010	1.0152	1.0253	1.0817	129,357	71,372	53,630	254,359	254,359	12.2668%	12.5766%
<b>G - OS</b>	12,407	0	12,407	0.0000	0.0000	1.0000	1.0152	1.0253	1.0817	0	0	13,420	13,420	13,420	0.6472%	0.6636%
<b>G - Residential</b>	1,049,488	0	1,049,488	0.0000	0.0000	1.0000	1.0152	1.0253	1.0817	0	0	1,135,262	1,135,262	1,135,262	54.7494%	56.1321%
<b>G - SBS</b>	1,994	0	1,994	0.9954	0.0046	0.0000	1.0152	1.0253	1.0817	2,015	9	0	2,025	2,025	0.0976%	0.1001%
<b>TOTAL RETAIL</b>	<u>1,883,538</u>	<u>0</u>	<u>1,883,538</u>							<u>131,403</u>	<u>115,876</u>	<u>1,775,205</u>	<u>2,022,484</u>	<u>2,022,484</u>	<u>97.5367%</u>	<u>100.0000%</u>
<b>G - FPU (INT)</b>	30,537	(30,537)	0	1.0000	0.0000	0.0000	1.0152	1.0253	1.0817	0	0	0	0	0	0.0000%	
<b>G - FPU (PEAK)</b>	21,282	0	21,282	1.0000	0.0000	0.0000	1.0152	1.0253	1.0817	21,605	0	0	21,605	51,078	2.4633%	
<b>TOTAL WHOLESALE</b>	<u>51,819</u>	<u>(30,537)</u>	<u>21,282</u>							<u>21,605</u>	<u>0</u>	<u>0</u>	<u>21,605</u>	<u>51,078</u>	<u>2.4633%</u>	
<b>TOTAL GULF POWER</b>	<u>1,935,357</u>	<u>(30,537)</u>	<u>1,904,820</u>							<u>153,008</u>	<u>115,876</u>	<u>1,775,205</u>	<u>2,044,089</u>	<u>2,073,562</u>	<u>100.0000%</u>	
<b>JURIS SEPARATION FACTOR</b>																<u><b>0.975367</b></u>



**JURISDICTIONAL SEPARATION STUDY AND RETAIL COST OF SERVICE STUDY**  
**E104 - DISTRIBUTION: Group Non-Coincident Peak (GNCP) Demand**  
**December 2023 - Subsequent Year Adjustment**

RATE CLASS	MAX GNCP	VOLTAGE LEVEL % - DEMAND		LOSS EXPANSION FACTORS		MAX GNCP @ GENERATION			% OF TOTAL	
	@ METER	PRIMARY	SECOND	PRIMARY	SECOND	PRIMARY	SECOND	TOTAL	SYSTEM	RETAIL
G - GS	83,560	0.0000	1.0000	1.0253	1.0817	0	90,389	90,389	3.6387%	3.6387%
G - GSD/GSDT	508,395	0.0048	0.9951	1.0253	1.0817	2,501	547,265	549,766	22.1314%	22.1314%
G - LP/LPT	131,875	0.3917	0.6083	1.0253	1.0817	52,959	86,779	139,738	5.6253%	5.6253%
G - Major Accts	318,447	0.2823	0.2010	1.0253	1.0817	92,161	69,251	161,412	6.4978%	6.4978%
G - OS	29,947	0.0000	1.0000	1.0253	1.0817	0	32,395	32,395	1.3041%	1.3041%
G - Residential	1,396,044	0.0000	1.0000	1.0253	1.0817	0	1,510,141	1,510,141	60.7923%	60.7923%
G - SBS	54,737	0.0046	0.0000	1.0253	1.0817	259	0	259	0.0104%	0.0104%
<b>TOTAL RETAIL</b>	<b>2,523,005</b>					<b>147,880</b>	<b>2,336,220</b>	<b>2,484,100</b>	<b>100.0000%</b>	<b>100.0000%</b>
G - FPU (INT)	31,001	0.0000	0.0000	1.0253	1.0817	0	0	0	0.0000%	
G - FPU (PEAK)	32,276	0.0000	0.0000	1.0253	1.0817	0	0	0	0.0000%	
<b>TOTAL WHOLESAL</b>	<b>63,277</b>					<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0000%</b>	
<b>TOTAL GULF POWER</b>	<b>2,586,282</b>					<b>147,880</b>	<b>2,336,220</b>	<b>2,484,100</b>	<b>100.0000%</b>	
<b>JURIS SEPARATION FACTOR</b>									<b>1.000000</b>	

**JURISDICTIONAL SEPARATION STUDY AND RETAIL COST OF SERVICE STUDY**  
**E105 - DISTRIBUTION: Secondary Group Non-Coincident Peak (GNCP) Demand**  
**December 2023 - Subsequent Year Adjustment**

RATE CLASS	MAX GNCP	VOLTAGE LEVEL % - DEMAND	LOSS EXPANSION FACTOR	GNCP @ GENERATION		% OF TOTAL	
	@ METER	SECOND	SECOND	SECOND	TOTAL	SYSTEM	RETAIL
G - GS	83,560	1.0000	1.0817	90,389	90,389	3.8690%	3.8690%
G - GSD/GSDT	508,395	0.9951	1.0817	547,265	547,265	23.4252%	23.4252%
G - LP/LPT	131,875	0.6083	1.0817	86,779	86,779	3.7145%	3.7145%
G - Major Accts	318,447	0.2010	1.0817	69,251	69,251	2.9642%	2.9642%
G - OS	29,947	1.0000	1.0817	32,395	32,395	1.3866%	1.3866%
G - Residential	1,396,044	1.0000	1.0817	1,510,141	1,510,141	64.6404%	64.6404%
G - SBS	54,737	0.0000	1.0817	0	0	0.0000%	0.0000%
<b>TOTAL RETAIL</b>	<b>2,523,005</b>			<b>2,336,220</b>	<b>2,336,220</b>	<b>100.0000%</b>	<b>100.0000%</b>
G - FPU (INT)	31,001	0.0000	1.0817	0	0	0.0000%	
G - FPU (PEAK)	32,276	0.0000	1.0817	0	0	0.0000%	
<b>TOTAL WHOLESALE</b>	<b>63,277</b>			<b>0</b>	<b>0</b>	<b>0.0000%</b>	
<b>TOTAL GULF POWER</b>	<b>2,586,282</b>			<b>2,336,220</b>	<b>2,336,220</b>	<b>100.0000%</b>	
<b>JURIS SEPARATION FACTOR</b>						<b>1.00000</b>	





**JURISDICTIONAL SEPARATION STUDY AND RETAIL COST OF SERVICE STUDY**  
**E109 - SECONDARY DISTRIBUTION: Customer Non-Coincident Peak (NCP) Demand**  
**December 2023 - Subsequent Year Adjustment**

RATE CLASS	MAX NCP	VOLTAGE LEVEL % - DEMAND	LOSS EXPANSION FACTOR	MAX NCP @ GENERATION		% OF TOTAL	
	@ METER	SECOND	SECOND	SECOND	TOTAL	SYSTEM	RETAIL
G - GS	158,870	1.0000	1.0817	171,854	171,854	3.9185%	3.9185%
G - GSD/GSDT	693,813	0.9951	1.0817	746,860	746,860	17.0294%	17.0294%
G - LP/LPT	139,782	0.6083	1.0817	91,982	91,982	2.0973%	2.0973%
G - Major Accts	365,328	0.2010	1.0817	79,446	79,446	1.8115%	1.8115%
G - OS	29,947	1.0000	1.0817	32,395	32,395	0.7386%	0.7386%
G - Residential	3,016,618	1.0000	1.0817	3,263,163	3,263,163	74.4046%	74.4046%
G - SBS	54,737	0.0000	1.0817	0	0	0.0000%	0.0000%
<b>TOTAL RETAIL</b>	<b>4,459,095</b>			<b>4,385,700</b>	<b>4,385,700</b>	<b>100.0000%</b>	<b>100.0000%</b>
G - FPU (INT)	31,001	0.0000	1.0817	0	0	0.0000%	
G - FPU (PEAK)	32,276	0.0000	1.0817	0	0	0.0000%	
<b>TOTAL WHOLESALE</b>	<b>63,277</b>			<b>0</b>	<b>0</b>	<b>0.0000%</b>	
<b>TOTAL GULF POWER</b>	<b>4,522,372</b>			<b>4,385,700</b>	<b>4,385,700</b>	<b>100.0000%</b>	
<b>JURIS SEPARATION FACTOR</b>						<b>1.000000</b>	











**JURISDICTIONAL SEPARATION STUDY AND RETAIL COST OF SERVICE STUDY**  
**E205 - NET UNCOLLECTIBLES EXPENSE**  
**December 2023 - Subsequent Year Adjustment**

RATE CLASS	% OF TOTAL		
	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%
<b>TOTAL RETAIL</b>	<b>2,861,617</b>	<b>100.0000%</b>	<b>100.0000%</b>
G - FPU (INT)	0	0.0000%	
G - FPU (PEAK)	0	0.0000%	
<b>TOTAL WHOLESALE</b>	<b>0</b>	<b>0.0000%</b>	
<b>TOTAL GULF POWER</b>	<b>2,861,617</b>	<b>100.0000%</b>	
<b>JURIS SEPARATION FACTOR</b>		<b>1.000000</b>	

**JURISDICTIONAL SEPARATION STUDY AND RETAIL COST OF SERVICE STUDY**  
**E206 - RETAIL SALES ONLY (AT METER): Total Annual Energy**  
**December 2023 - Subsequent Year Adjustment**

RATE CLASS	MWH SALES	% OF TOTAL	
	@ METER	SYSTEM	RETAIL
G - GS	321,245	2.9658%	2.9658%
G - GSD/GSDT	2,468,448	22.7889%	22.7889%
G - LP/LPT	751,947	6.9420%	6.9420%
G - Major Accts	1,733,060	15.9997%	15.9997%
G - OS	130,430	1.2041%	1.2041%
G - Residential	5,412,444	49.9680%	49.9680%
G - SBS	14,243	0.1315%	0.1315%
<b>TOTAL RETAIL</b>	<b>10,831,818</b>	<b>100.0000%</b>	<b>100.0000%</b>
G - FPU (INT)	0	0.0000%	
G - FPU (PEAK)	0	0.0000%	
<b>TOTAL WHOLESALE</b>	<b>0</b>	<b>0.0000%</b>	
<b>TOTAL GULF POWER</b>	<b>10,831,818</b>	<b>100.0000%</b>	
<b>JURIS SEPARATION FACTOR</b>		<b>1.000000</b>	

**JURISDICTIONAL SEPARATION STUDY AND RETAIL COST OF SERVICE STUDY**  
**E301 - TRANSMISSION CUSTOMER PULL-OFFS: Average Number of Retail Customers**  
**December 2023 - Subsequent Year Adjustment**

RATE CLASS	TRANSMISSION CUSTOMERS					% OF TOTAL	
	AVERAGE NO. OF CUSTOMERS	METER COUNT VOLTAGE LEVEL %	AVERAGE NO. OF CUSTOMERS	PULL-OFF COSTS	TOTAL PULL-OFF COSTS	SYSTEM	RETAIL
G - GS	34,641	0.0000	0	\$161,095	\$0	0.0000%	0.0000%
G - GSD/GSDT	15,693	0.0001	1	\$161,095	\$163,138	7.2023%	7.2023%
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	78.5736%	78.5736%
G - OS	10,267	0.0000	0	\$161,095	\$0	0.0000%	0.0000%
G - Residential	422,825	0.0000	0	\$161,095	\$0	0.0000%	0.0000%
G - SBS	3	0.6667	2	\$161,095	\$322,190	14.2241%	14.2241%
<b>TOTAL RETAIL</b>	<b>483,762</b>		<b>14</b>		<b>\$2,265,093</b>	<b>100.0000%</b>	<b>100.0000%</b>
G - FPU (INT)	0	0.0000	0	\$0	\$0	0.0000%	
G - FPU (PEAK)	0	0.0000	0	\$0	\$0	0.0000%	
<b>TOTAL WHOLESALE</b>	<b>0</b>		<b>0</b>		<b>\$0</b>	<b>0.0000%</b>	
<b>TOTAL GULF POWER</b>	<b>483,762</b>		<b>14</b>		<b>\$2,265,093</b>	<b>100.0000%</b>	
<b>JURIS SEPARATION FACTOR</b>						<b>1.000000</b>	

**JURISDICTIONAL SEPARATION STUDY AND RETAIL COST OF SERVICE STUDY**  
**E302 - PRIMARY CUSTOMER PULL-OFFS: Average Number of Retail Customers**  
**December 2023 - Subsequent Year Adjustment**

RATE CLASS	PRIMARY CUSTOMERS					% OF TOTAL	
	AVERAGE NO. OF CUSTOMERS	METER COUNT VOLTAGE LEVEL %	AVERAGE NO. OF CUSTOMERS	PULL-OFFS COSTS	TOTAL PULL-OFF COSTS	SYSTEM	RETAIL
G - GS	34,641	0.0000	0	\$11,348	\$0	0.0000%	0.0000%
G - GSD/GSDT	15,693	0.0019	30	\$11,348	\$339,968	38.0576%	38.0576%
G - LP/LPT	202	0.0905	18	\$11,348	\$207,343	23.2110%	23.2110%
G - Major Accts	130	0.2268	29	\$11,348	\$334,639	37.4610%	37.4610%
G - OS	10,267	0.0000	0	\$11,348	\$0	0.0000%	0.0000%
G - Residential	422,825	0.0000	0	\$11,348	\$0	0.0000%	0.0000%
G - SBS	3	0.3333	1	\$11,348	\$11,348	1.2703%	1.2703%
<b>TOTAL RETAIL</b>	<b>483,762</b>		<b>79</b>		<b>\$893,299</b>	<b>100.0000%</b>	<b>100.0000%</b>
G - FPU (INT)	0	0.0000	0	\$0	\$0	0.0000%	
G - FPU (PEAK)	0	0.0000	0	\$0	\$0	0.0000%	
<b>TOTAL WHOLESAL</b>	<b>0</b>		<b>0</b>		<b>\$0</b>	<b>0.0000%</b>	
<b>TOTAL GULF POWER</b>	<b>483,762</b>		<b>79</b>		<b>\$893,299</b>	<b>100.0000%</b>	
<b>JURIS SEPARATION FACTOR</b>						<b>1.000000</b>	

**JURISDICTIONAL SEPARATION STUDY AND RETAIL COST OF SERVICE STUDY**  
**E303 - SECONDARY CUSTOMERS: Average No. of Retail Cust (Excl. OL and SL)**  
**December 2023 - Subsequent Year Adjustment**

RATE CLASS	SECONDARY CUSTOMERS			% OF TOTAL	
	AVERAGE NO. OF CUSTOMERS	METER COUNT VOLTAGE LEVEL %	AVERAGE NO. OF CUSTOMERS	SYSTEM	RETAIL
G - GS	34,641	1.0000	34,641	7.3175%	7.3175%
G - GSD/GSDT	15,693	0.9980	15,662	3.3085%	3.3085%
G - LP/LPT	202	0.9095	184	0.0388%	0.0388%
G - Major Accts	130	0.6882	89	0.0189%	0.0189%
G - OS	0	1.0000	0	0.0000%	0.0000%
G - Residential	422,825	1.0000	422,825	89.3163%	89.3163%
G - SBS	3	0.0000	0	0.0000%	0.0000%
<b>TOTAL RETAIL</b>	<b>473,495</b>		<b>473,402</b>	<b>100.0000%</b>	<b>100.0000%</b>
G - FPU (INT)	0	0.0000	0	0.0000%	
G - FPU (PEAK)	0	0.0000	0	0.0000%	
<b>TOTAL WHOLESALE</b>	<b>0</b>		<b>0</b>	<b>0.0000%</b>	
<b>TOTAL GULF POWER</b>	<b>473,495</b>		<b>473,402</b>	<b>100.0000%</b>	
<b>JURIS SEPARATION FACTOR</b>				<b>1.000000</b>	

**JURISDICTIONAL SEPARATION STUDY AND RETAIL COST OF SERVICE STUDY**  
**E309 - DISTRIBUTION CUSTOMERS: Avg. No. of Retail Customers (Excl. SL)**  
**December 2023 - Subsequent Year Adjustment**

RATE CLASS	AVERAGE NO. OF DIST. CUSTOMERS	% OF TOTAL	
		SYSTEM	RETAIL
G - GS	34,641	7.3163%	7.3163%
G - GSD/GSDT	15,692	3.3142%	3.3142%
G - LP/LPT	202	0.0427%	0.0427%
G - Major Accts	119	0.0251%	0.0251%
G - OS	0	0.0000%	0.0000%
G - Residential	422,825	89.3014%	89.3014%
G - SBS	1	0.0002%	0.0002%
<b>TOTAL RETAIL</b>	<b>473,481</b>	<b>100.0000%</b>	<b>100.0000%</b>
G - FPU (INT)	0	0.0000%	
G - FPU (PEAK)	0	0.0000%	
<b>TOTAL WHOLESALE</b>	<b>0</b>	<b>0.0000%</b>	
<b>TOTAL GULF POWER</b>	<b>473,481</b>	<b>100.0000%</b>	
<b>JURIS SEPARATION FACTOR</b>		<b>1.000000</b>	

**JURISDICTIONAL SEPARATION STUDY AND RETAIL COST OF SERVICE STUDY**  
**E310 - DISTRIBUTION CUSTOMERS: Weighted Avg. No. of Retail Customers (Excl. SL)**  
**December 2023 - Subsequent Year Adjustment**

RATE CLASS	AVERAGE NO. OF CUSTOMERS	METER COUNT VOLTAGE LEVEL %		WEIGHTED AVERAGE NO. OF CUSTOMERS			% OF TOTAL	
		PRIMARY	SECONDARY	PRIMARY	SECONDARY	DISTRIBUTION	SYSTEM	RETAIL
G - GS	34,641	0.0000	1.0000	0	34,641	34,641	7.3163%	7.3163%
G - GSD/GSDT	15,693	0.0019	0.9980	30	15,661	15,692	3.3142%	3.3142%
G - LP/LPT	202	0.0905	0.9095	18	184	202	0.0427%	0.0427%
G - Major Accts	130	0.2268	0.6882	27	82	119	0.0251%	0.0251%
G - OS	0	0.0000	1.0000	0	0	0	0.0000%	0.0000%
G - Residential	422,825	0.0000	1.0000	0	422,825	422,825	89.3014%	89.3014%
G - SBS	3	0.3333	0.0000	0	0	1	0.0002%	0.0002%
<b>TOTAL RETAIL</b>	<b>473,495</b>			<b>76</b>	<b>473,393</b>	<b>473,481</b>	<b>100.0000%</b>	<b>100.0000%</b>
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%	
<b>TOTAL WHOLESALE</b>	<b>0</b>			<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0000%</b>	
<b>TOTAL GULF POWER</b>	<b>473,495</b>			<b>76</b>	<b>473,393</b>	<b>473,481</b>	<b>100.0000%</b>	
<b>JURIS SEPARATION FACTOR</b>							<b>1.000000</b>	



**JURISDICTIONAL SEPARATION STUDY AND RETAIL COST OF SERVICE STUDY**  
**E311 - LATE PAYMENT CHARGES: Miscellaneous Service Revenues**  
**December 2023 - Subsequent Year Adjustment**

RATE CLASS	LATE PAYMENT CHARGES	% OF TOTAL	
		SYSTEM	RETAIL
G - GS	370,912	6.3114%	6.3114%
G - GSD/GSDT	72,331	1.2308%	1.2308%
G - LP/LPT	0	0.0000%	0.0000%
G - Major Accts	184	0.0031%	0.0031%
G - OS	701	0.0119%	0.0119%
G - Residential	5,432,701	92.4427%	92.4427%
G - SBS	0	0.0000%	0.0000%
<b>TOTAL RETAIL</b>	<b>5,876,829</b>	<b>100.0000%</b>	<b>100.0000%</b>
G - FPU (INT)	0	0.0000%	
G - FPU (PEAK)	0	0.0000%	
<b>TOTAL WHOLESALE</b>	<b>0</b>	<b>0.0000%</b>	
<b>TOTAL GULF POWER</b>	<b>5,876,829</b>	<b>100.0000%</b>	
<b>JURIS SEPARATION FACTOR</b>		<b>1.000000</b>	

**JURISDICTIONAL SEPARATION STUDY AND RETAIL COST OF SERVICE STUDY**  
**E312 - INITIAL CONNECTION CHARGES: Miscellaneous Service Revenues**  
**December 2023 - Subsequent Year Adjustment**

RATE CLASS	INITIAL CONNECTION CHARGES	% OF TOTAL	
		SYSTEM	RETAIL
G - GS	8,316	6.3114%	6.3114%
G - GSD/GSDT	1,622	1.2308%	1.2308%
G - LP/LPT	0	0.0000%	0.0000%
G - Major Accts	4	0.0031%	0.0031%
G - OS	16	0.0119%	0.0119%
G - Residential	121,797	92.4427%	92.4427%
G - SBS	0	0.0000%	0.0000%
<b>TOTAL RETAIL</b>	<b>131,754</b>	<b>100.0000%</b>	<b>100.0000%</b>
G - FPU (INT)	0	0.0000%	
G - FPU (PEAK)	0	0.0000%	
<b>TOTAL WHOLESALE</b>	<b>0</b>	<b>0.0000%</b>	
<b>TOTAL GULF POWER</b>	<b>131,754</b>	<b>100.0000%</b>	
<b>JURIS SEPARATION FACTOR</b>		<b>1.000000</b>	

**JURISDICTIONAL SEPARATION STUDY AND RETAIL COST OF SERVICE STUDY**  
**E313 - RECONNECTION AFTER NON-PAYMENT: Miscellaneous Service Revenues**  
**December 2023 - Subsequent Year Adjustment**

RATE CLASS	% OF TOTAL		
	RECONNECTION AFTER NON-PAYMENT	SYSTEM	RETAIL
G - GS	1,217	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	957,979	99.8731%	99.8731%
G - SBS	0	0.0000%	0.0000%
<b>TOTAL RETAIL</b>	<b>959,196</b>	<b>100.0000%</b>	<b>100.0000%</b>
G - FPU (INT)	0	0.0000%	
G - FPU (PEAK)	0	0.0000%	
<b>TOTAL WHOLESALE</b>	<b>0</b>	<b>0.0000%</b>	
<b>TOTAL GULF POWER</b>	<b>959,196</b>	<b>100.0000%</b>	
<b>JURIS SEPARATION FACTOR</b>		<b>1.000000</b>	

**JURISDICTIONAL SEPARATION STUDY AND RETAIL COST OF SERVICE STUDY**  
**E314 - CONNECTION OF EXISTING ACCOUNTS: Miscellaneous Service Revenues**  
**December 2023 - Subsequent Year Adjustment**

RATE CLASS	% OF TOTAL		
	CONNECTION OF EXISTING ACCOUNTS	SYSTEM	RETAIL
G - GS	200,884	9.9982%	9.9982%
G - GSD/GSDT	37,125	1.8477%	1.8477%
G - LP/LPT	0	0.0000%	0.0000%
G - Major Accts	103	0.0051%	0.0051%
G - OS	393	0.0196%	0.0196%
G - Residential	1,770,703	88.1294%	88.1294%
G - SBS	0	0.0000%	0.0000%
<b>TOTAL RETAIL</b>	<b>2,009,208</b>	<b>100.0000%</b>	<b>100.0000%</b>
G - FPU (INT)	0	0.0000%	
G - FPU (PEAK)	0	0.0000%	
<b>TOTAL WHOLESALE</b>	<b>0</b>	<b>0.0000%</b>	
<b>TOTAL GULF POWER</b>	<b>2,009,208</b>	<b>100.0000%</b>	
<b>JURIS SEPARATION FACTOR</b>		<b>1.000000</b>	

**JURISDICTIONAL SEPARATION STUDY AND RETAIL COST OF SERVICE STUDY**  
**E315 - RETURNED CHECK CHARGES: Miscellaneous Service Revenues**  
**December 2023 - Subsequent Year Adjustment**

RATE CLASS	RETURNED CHECK CHARGES	% OF TOTAL	
		SYSTEM	RETAIL
G - GS	6,031	1.8316%	1.8316%
G - GSD/GSDT	3,463	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	319,803	97.1169%	97.1169%
G - SBS	0	0.0000%	0.0000%
<b>TOTAL RETAIL</b>	<b>329,297</b>	<b>100.0000%</b>	<b>100.0000%</b>
G - FPU (INT)	0	0.0000%	
G - FPU (PEAK)	0	0.0000%	
<b>TOTAL WHOLESALE</b>	<b>0</b>	<b>0.0000%</b>	
<b>TOTAL GULF POWER</b>	<b>329,297</b>	<b>100.0000%</b>	
<b>JURIS SEPARATION FACTOR</b>		<b>1.000000</b>	

**JURISDICTIONAL SEPARATION STUDY AND RETAIL COST OF SERVICE STUDY**  
**E316 - CURRENT DIVERSION CHARGES: Miscellaneous Service Revenues**  
**December 2023 - Subsequent Year Adjustment**

RATE CLASS	CURRENT DIVERSION CHARGES	% OF TOTAL	
		SYSTEM	RETAIL
G - GS	10,018	6.3114%	6.3114%
G - GSD/GSDT	1,954	1.2308%	1.2308%
G - LP/LPT	0	0.0000%	0.0000%
G - Major Accts	5	0.0031%	0.0031%
G - OS	19	0.0119%	0.0119%
G - Residential	146,725	92.4427%	92.4427%
G - SBS	0	0.0000%	0.0000%
<b>TOTAL RETAIL</b>	<b>158,720</b>	<b>100.0000%</b>	<b>100.0000%</b>
G - FPU (INT)	0	0.0000%	
G - FPU (PEAK)	0	0.0000%	
<b>TOTAL WHOLESALE</b>	<b>0</b>	<b>0.0000%</b>	
<b>TOTAL GULF POWER</b>	<b>158,720</b>	<b>100.0000%</b>	
<b>JURIS SEPARATION FACTOR</b>		<b>1.00000</b>	

**JURISDICTIONAL SEPARATION STUDY AND RETAIL COST OF SERVICE STUDY**  
**E320 - METER & MATERIALS COSTS: Average No. of Customers**  
**December 2023 - Subsequent Year Adjustment**

RATE CLASS	AVERAGE NO. CUSTS/ACCTS	WEIGHTED METER COSTS				% OF TOTAL	
		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	34,641	\$193	\$85	2.26	\$78,305	12.7747%	12.7747%
G - GSD/GSDT	15,693	\$500	\$85	5.86	\$91,974	15.0048%	15.0048%
G - LP/LPT	202	\$1,260	\$85	14.78	\$2,985	0.4870%	0.4870%
G - Major Accts	130	\$3,386	\$85	39.73	\$5,165	0.8426%	0.8426%
G - OS	10,267	\$93	\$85	1.09	\$11,160	1.8206%	1.8206%
G - Residential	422,825	\$85	\$85	1.00	\$422,825	68.9801%	68.9801%
G - SBS	3	\$15,710	\$85	184.31	\$553	0.0902%	0.0902%
<b>TOTAL RETAIL</b>	<b>483,762</b>				<b>\$612,966</b>	<b>100.0000%</b>	<b>100.0000%</b>
G - FPU (INT)	0	\$21,508	\$85	\$252	\$252	0.0000%	
G - FPU (PEAK)	0	\$21,508	\$85	\$252	\$252	0.0000%	
<b>TOTAL WHOLESALE</b>	<b>0</b>				<b>\$505</b>	<b>0.0000%</b>	
<b>TOTAL GULF POWER</b>	<b>483,762</b>				<b>\$613,471</b>	<b>100.0000%</b>	
<b>JURIS SEPARATION FACTOR</b>						<b>1.000000</b>	

**JURISDICTIONAL SEPARATION STUDY AND RETAIL COST OF SERVICE STUDY**  
**E325 - METER COSTS: Number of Meters (Metered Classes Only)**  
**December 2023 - Subsequent Year Adjustment**

RATE CLASS	METER COSTS			% OF TOTAL	
	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%
<b>TOTAL RETAIL</b>	<b>445,404</b>		<b>\$77,305,751</b>	<b>99.5969%</b>	<b>100.0000%</b>
G - FPU (INT)	6	\$31,286	\$187,717	0.2418%	
G - FPU (PEAK)	4	\$31,286	\$125,145	0.1612%	
<b>TOTAL WHOLESAL</b>	<b>10</b>		<b>\$312,862</b>	<b>0.4031%</b>	
<b>TOTAL GULF POWER</b>	<b>445,414</b>		<b>\$77,618,613</b>	<b>100.0000%</b>	
<b>JURIS SEPARATION FACTOR</b>				<b>0.995969</b>	



**JURISDICTIONAL SEPARATION STUDY AND RETAIL COST OF SERVICE STUDY**  
**E330 - METER READING EXPENSES (Metered Classes Only)**  
**December 2023 - Subsequent Year Adjustment**

RATE CLASS	% OF TOTAL		
	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%
<b>TOTAL RETAIL</b>	<b>162,759</b>	<b>99.9978%</b>	<b>100.0000%</b>
G - FPU (INT)	2	0.0013%	
G - FPU (PEAK)	1	0.0009%	
<b>TOTAL WHOLESALE</b>	<b>4</b>	<b>0.0022%</b>	
<b>TOTAL GULF POWER</b>	<b>162,763</b>	<b>100.0000%</b>	
<b>JURIS SEPARATION FACTOR</b>		<b>0.999978</b>	

**JURISDICTIONAL SEPARATION STUDY AND RETAIL COST OF SERVICE STUDY**  
**E355 - METER, MATERIALS & OVERHEAD COSTS: Average No. of Customers**  
**December 2023 - Subsequent Year Adjustment**

RATE CLASS	AVERAGE NO. OF CUSTOMERS	WEIGHTED METER COSTS				% OF TOTAL	
		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	34,641	\$278	\$123	2.26	\$78,305	12.7642%	12.7747%
G - GSD/GSDT	15,693	\$720	\$123	5.86	\$91,974	14.9924%	15.0048%
G - LP/LPT	202	\$1,815	\$123	14.78	\$2,985	0.4866%	0.4870%
G - Major Accts	130	\$4,879	\$123	39.73	\$5,165	0.8419%	0.8426%
G - OS	10,267	\$133	\$123	1.09	\$11,160	1.8191%	1.8206%
G - Residential	422,825	\$123	\$123	1.00	\$422,825	68.9234%	68.9801%
G - SBS	3	\$22,636	\$123	184.31	\$553	0.0901%	0.0902%
<b>TOTAL RETAIL</b>	<b>483,762</b>				<b>\$612,966</b>	<b>99.9177%</b>	<b>100.0000%</b>
G - FPU (INT)	0	\$30,991	\$123	\$252	\$0	0.0411%	
G - FPU (PEAK)	0	\$30,991	\$123	\$252	\$0	0.0411%	
<b>TOTAL WHOLESALE</b>	<b>0</b>				<b>\$0</b>	<b>0.0823%</b>	
<b>TOTAL GULF POWER</b>	<b>483,762</b>				<b>\$612,966</b>	<b>100.0000%</b>	
<b>JURIS SEPARATION FACTOR</b>						<b>0.999177</b>	

**JURISDICTIONAL SEPARATION STUDY AND RETAIL COST OF SERVICE STUDY**  
**E356 - AVERAGE NO. OF CUSTOMERS: Average No. of Retail Customers**  
**December 2023 - Subsequent Year Adjustment**

RATE CLASS	AVERAGE NUMBER OF CUSTOMERS	% OF TOTAL	
		SYSTEM	RETAIL
G - GS	34,641	7.1608%	7.1608%
G - GSD/GSDT	15,693	3.2440%	3.2440%
G - LP/LPT	202	0.0418%	0.0418%
G - Major Accts	130	0.0269%	0.0269%
G - OS	10,267	2.1223%	2.1223%
G - Residential	422,825	87.4036%	87.4036%
G - SBS	3	0.0006%	0.0006%
<b>TOTAL RETAIL</b>	<b>483,762</b>	<b>100.0000%</b>	<b>100.0000%</b>
G - FPU (INT)	0	0.0000%	
G - FPU (PEAK)	0	0.0000%	
<b>TOTAL WHOLESALE</b>	<b>0</b>	<b>0.0000%</b>	
<b>TOTAL GULF POWER</b>	<b>483,762</b>	<b>100.0000%</b>	
<b>JURIS SEPARATION FACTOR</b>		<b>1.000000</b>	

**JURISDICTIONAL SEPARATION STUDY AND RETAIL COST OF SERVICE STUDY**  
**E401 - BASE REVENUES: Retail Base Revenues**  
**December 2023 - Subsequent Year Adjustment**

RATE CLASS											% OF TOTAL	
	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	\$10,496	\$0	\$0	\$0	\$16,347	\$0	\$0	(\$144)	\$0	\$26,699	4.5297%	4.5297%
G - GSD/GSDT	\$8,836	\$55,212	\$305	\$0	\$44,455	\$768	\$721	(\$593)	\$0	\$109,702	18.6123%	18.6123%
G - LP/LPT	\$637	\$16,535	\$2,113	\$0	\$2,733	\$1,140	\$3,065	(\$141)	\$62	\$26,144	4.4356%	4.4356%
G - Major Accts	\$1,488	\$0	\$0	\$0	\$41,346	\$0	\$0	(\$231)	\$160	\$42,763	7.2553%	7.2553%
G - OS	\$0	\$0	\$0	\$18,159	\$2,298	\$0	\$0	(\$110)	\$0	\$20,347	3.4522%	3.4522%
G - Residential	\$98,774	\$0	\$0	\$0	\$264,853	\$0	\$0	(\$1,956)	\$0	\$361,672	61.3620%	61.3620%
G - SBS	\$14	\$2,017	\$0	\$0	\$61	\$0	\$0	(\$11)	\$0	\$2,081	0.3530%	0.3530%
<b>TOTAL RETAIL</b>	<b>\$120,245</b>	<b>\$73,764</b>	<b>\$2,418</b>	<b>\$18,159</b>	<b>\$372,093</b>	<b>\$1,908</b>	<b>\$3,786</b>	<b>(\$3,187)</b>	<b>\$222</b>	<b>\$589,407</b>	<b>100.0000%</b>	<b>100.0000%</b>
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%	
<b>TOTAL WHOLESALE</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0.0000%</b>	
<b>TOTAL GULF POWER</b>	<b>\$120,245</b>	<b>\$73,764</b>	<b>\$2,418</b>	<b>\$18,159</b>	<b>\$372,093</b>	<b>\$1,908</b>	<b>\$3,786</b>	<b>(\$3,187)</b>	<b>\$222</b>	<b>\$589,407</b>	<b>100.0000%</b>	
<b>JURIS SEPARATION FACTOR</b>											<b>1.00000</b>	

**JURISDICTIONAL SEPARATION STUDY AND RETAIL COST OF SERVICE STUDY**  
**E508 - STREET LIGHTS AND TRAFFIC SIGNALS: Number of Fixtures**  
**December 2023 - Subsequent Year Adjustment**

RATE CLASS	NUMBER OF FIXTURES	% OF TOTAL	
		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%
<b>TOTAL RETAIL</b>	<b>128,703</b>	<b>100.0000%</b>	<b>100.0000%</b>
G - FPU (INT)	0	0.0000%	
G - FPU (PEAK)	0	0.0000%	
<b>TOTAL WHOLESAL</b>	<b>0</b>	<b>0.0000%</b>	
<b>TOTAL GULF POWER</b>	<b>128,703</b>	<b>100.0000%</b>	
<b>JURIS SEPARATION FACTOR</b>		<b>1.000000</b>	

**JURISDICTIONAL SEPARATION STUDY AND RETAIL COST OF SERVICE STUDY**  
**E509 - OUTDOOR LIGHTING: Number of Fixtures**  
**December 2023 - Subsequent Year Adjustment**

RATE CLASS	NUMBER OF FIXTURES	% OF TOTAL	
		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%
<b>TOTAL RETAIL</b>	<b>128,703</b>	<b>100.0000%</b>	<b>100.0000%</b>
G - FPU (INT)	0	0.0000%	
G - FPU (PEAK)	0	0.0000%	
<b>TOTAL WHOLESAL</b>	<b>0</b>	<b>0.0000%</b>	
<b>TOTAL GULF POWER</b>	<b>128,703</b>	<b>100.0000%</b>	
<b>JURIS SEPARATION FACTOR</b>		<b>1.000000</b>	

**JURISDICTIONAL SEPARATION STUDY**  
**SEP - Internal Factors Based on External Factors**  
**December 2023 - Subsequent Year Adjustment**

	ALLOCATOR	COMPANY PER BOOKS	SEPARATION FACTOR	JURISDICTIONAL	INTERNAL SEPARATION FACTOR
<b><u>I300-INTANG-PLANT</u></b>					
BAL001000 - PLT IN SERV - INTANGIBLE	I900	201,811,253	0.997716	201,350,312	
BAL001098 - PLT IN SERV - INTANGIBLE ARO	I900	71,393,504	0.997716	71,230,440	
<b>Total I300-INTANG-PLANT</b>		<b>273,204,758</b>		<b>272,580,753</b>	<b>0.997716</b>
<b><u>I310-PROD-PLT-STEAM</u></b>					
BAL001100 - PLT IN SERV - STEAM	BLENDED	1,165,147,700	0.999540	1,164,611,469	
BAL001800 - PLT IN SERV - ACQ ADJ SCHERER 4	E107	0	0.974649	0	
<b>Total I310-PROD-PLT-STEAM</b>		<b>1,165,147,700</b>		<b>1,164,611,469</b>	<b>0.999540</b>
<b><u>I340-PROD-PLT-OTHER</u></b>					
BAL001300 - PLT IN SERV - OTH PRODUCTION	BLENDED	1,157,959,496	0.981920	1,137,023,151	
<b>Total I340-PROD-PLT-OTHER</b>		<b>1,157,959,496</b>		<b>1,137,023,151</b>	<b>0.981920</b>
<b><u>I350-TRANS-PLANT</u></b>					
BAL001400 - PLT IN SERV - TRANSMISSION	E101	1,769,269,291	0.974649	1,724,416,922	
BAL001401 - PLT IN SERV - TRANSMISSION - GSU	BLENDED	14,402,141	0.979234	14,103,059	
<b>Total I350-TRANS-PLANT</b>		<b>1,783,671,432</b>		<b>1,738,519,981</b>	<b>0.974686</b>
<b><u>I364-DIST-PLT-POLES</u></b>					
BAL001514 - PLT IN SERV - DIST 364 - POL, TWR & FIX	E104	201,818,157	1.000000	201,818,157	
<b>Total I364-DIST-PLT-POLES</b>		<b>201,818,157</b>		<b>201,818,157</b>	<b>1.000000</b>
<b><u>I365-DIST-PLT-OH-C&amp;D</u></b>					
BAL001515 - PLT IN SERV - DIST 365 - OH COND & DEV	E104	286,280,766	1.000000	286,280,766	
<b>Total I365-DIST-PLT-OH-C&amp;D</b>		<b>286,280,766</b>		<b>286,280,766</b>	<b>1.000000</b>
<b><u>I366-DIST-PLT-UGCOND</u></b>					
BAL001516 - PLT IN SERV - DIST 366 - UG CONDUIT	E104	20,196,287	1.000000	20,196,287	
<b>Total I366-DIST-PLT-UGCOND</b>		<b>20,196,287</b>		<b>20,196,287</b>	<b>1.000000</b>
<b><u>I367-DIST-PLT-UG-C&amp;D</u></b>					
BAL001517 - PLT IN SERV - DIST 367 - UG COND & DEV	E104	300,922,732	1.000000	300,922,732	
<b>Total I367-DIST-PLT-UG-C&amp;D</b>		<b>300,922,732</b>		<b>300,922,732</b>	<b>1.000000</b>
<b><u>I370-DIST-PLT-METERS</u></b>					
BAL001520 - PLT IN SERV - DIST 370 - METERS	E325	74,487,340	0.995969	74,187,099	
<b>Total I370-DIST-PLT-METERS</b>		<b>74,487,340</b>		<b>74,187,099</b>	<b>0.995969</b>
<b><u>I374-DIST-PLT-OTHER</u></b>					

**JURISDICTIONAL SEPARATION STUDY**  
**SEP - Internal Factors Based on External Factors**  
**December 2023 - Subsequent Year Adjustment**

	ALLOCATOR	COMPANY PER BOOKS	SEPARATION FACTOR	JURISDICTIONAL	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	35,715,479	1.000000	35,715,479	
BAL001512 - PLT IN SERV - DIST 362 - STATION EQ	E104	267,161,158	1.000000	267,161,158	
BAL001518 - PLT IN SERV - DIST 368 - TRANSF	E109	436,340,197	1.000000	436,340,197	
BAL001519 - PLT IN SERV - DIST 369 - SERVICES	E303	162,918,818	1.000000	162,918,818	
BAL001523 - PLT IN SERV - DIST 373 - S LGT & TFC SIG	E508	94,401,488	1.000000	94,401,488	
<b>Total I374-DIST-PLT-OTHER</b>		<b>1,001,082,964</b>		<b>1,001,082,964</b>	<b>1.000000</b>
<b><u>I389-GENERAL-PLANT</u></b>					
BAL001600 - PLT IN SERV - GEN PLT - TRANSPORT	I900	45,074,789	0.997716	44,971,837	
BAL001710 - PLT IN SERV - GEN PLT - STRUCTURES	I900	97,386,835	0.997716	97,164,401	
BAL001720 - PLT IN SERV - GEN PLT - OTHER	I900	126,030,247	0.997716	125,742,391	
BAL001900 - PROPERTY UNDER CAPITAL LEASES	I900	219,342,953	0.997716	218,841,969	
<b>Total I389-GENERAL-PLANT</b>		<b>487,834,823</b>		<b>486,720,599</b>	<b>0.997716</b>
<b><u>I400-ACCUM-PROV-DEPR</u></b>					
BAL008000 - ACC PRV DEPR - INTANGIBLE	I900	(39,628,502)	0.997716	(39,537,990)	
BAL008001 - ACC PRV DEPR - INTANGIBLE ARO	I900	(38,460,992)	0.997716	(38,373,147)	
BAL008100 - ACC PRV DEPR - STEAM	E102NS	(518,410,969)	1.000000	(518,410,969)	
BAL008155 - ACC PRV DEPR - FOSSIL DECOM	BLENDED	(66,001,989)	0.993298	(65,559,659)	
BAL008300 - ACC PRV DEPR - OTH PRODUCTION	BLENDED	(106,901,934)	0.983327	(105,119,601)	
BAL008400 - ACC PRV DEPR - TRANSMISSION	E101	(257,410,992)	0.974649	(250,885,421)	
BAL008401 - ACC PRV DEPR - TRANSMISSION - GSU	BLENDED	(682,237)	0.978890	(667,835)	
BAL008510 - ACC PRV DEPR - DIST 360 - LAND	E104	(62,272)	1.000000	(62,272)	
BAL008511 - ACC PRV DEPR - DIST 361 - STRUCTURES	E104	(10,892,998)	1.000000	(10,892,998)	
BAL008512 - ACC PRV DEPR - DIST 362 - STATION EQ	E104	(76,516,732)	1.000000	(76,516,732)	
BAL008514 - ACC PRV DEPR - DIST 364 - POL, TWR & FIX	E104	(101,155,183)	1.000000	(101,155,183)	
BAL008515 - ACC PRV DEPR - DIST 365 - OH COND & DEV	E104	(53,313,796)	1.000000	(53,313,796)	
BAL008516 - ACC PRV DEPR - DIST 366 - UG CONDUIT	E104	(375,300)	1.000000	(375,300)	
BAL008517 - ACC PRV DEPR - DIST 367 - UG COND & DEV	E104	(88,795,280)	1.000000	(88,795,280)	
BAL008518 - ACC PRV DEPR - DIST 368 - TRANSF	E109	(121,339,889)	1.000000	(121,339,889)	
BAL008519 - ACC PRV DEPR - DIST 369 - SERVICES	E303	(78,660,687)	1.000000	(78,660,687)	
BAL008520 - ACC PRV DEPR - DIST 370 - METERS	E325	(47,407,077)	0.995969	(47,215,990)	
BAL008523 - ACC PRV DEPR - DIST 373 - S LGT & TFC SIG	E508	(13,104,374)	1.000000	(13,104,374)	
BAL008600 - ACC PRV DEPR - GEN PLT - TRANSP EQ	I900	(27,987,174)	0.997716	(27,923,251)	
BAL008710 - ACC PRV DEPR - GEN PLT - STRUCTURES	I900	(33,862,948)	0.997716	(33,785,604)	
BAL008720 - ACC PRV DEPR - GEN PLT - OTHER	I900	(53,788,848)	0.997716	(53,665,993)	
BAL008900 - ACC PRV DEPR - PROP UND CAPT LEASES	I900	(100,302,503)	0.997716	(100,073,410)	
<b>Total I400-ACCUM-PROV-DEPR</b>		<b>(1,835,062,676)</b>		<b>(1,825,435,382)</b>	<b>0.994754</b>



**JURISDICTIONAL SEPARATION STUDY**  
**SEP - Internal Factors Based on External Factors**  
**December 2023 - Subsequent Year Adjustment**

	ALLOCATOR	COMPANY PER BOOKS	SEPARATION FACTOR	JURISDICTIONAL	INTERNAL SEPARATION FACTOR
<b><u>I410-FUTURE-USE</u></b>					
BAL005300 - PLT FUTURE USE - OTH PRODUCTION	E102NS	0	1.000000	0	
BAL005700 - PLT FUTURE USE - GENERAL	I900	12,101,143	0.997716	12,073,504	
<b>Total I410-FUTURE-USE</b>		12,101,143		12,073,504	<b>0.997716</b>
<b><u>I415-CWIP</u></b>					
BAL007000 - CWIP - INTANGIBLE PLANT	I900	9,889,396	0.997716	9,866,808	
BAL007100 - CWIP - STEAM	BLENDED	18,876,788	0.994486	18,772,698	
BAL007300 - CWIP - OTHER PRODUCTION - GT	BLENDED	7,402,492	0.975914	7,224,197	
BAL007400 - CWIP - TRANSMISSION	I350	119,510,538	0.974686	116,485,275	
BAL007500 - CWIP - DISTRIBUTION	I375T	9,788,792	1.000000	9,788,792	
BAL007600 - CWIP - GENERAL - TRANSPORT EQ	I900	7,582,574	0.997716	7,565,255	
<b>Total I415-CWIP</b>		173,050,580		169,703,026	<b>0.980656</b>
<b><u>I425-WORKING CAPITAL</u></b>					
BAL182408 - OPERATING LEASES - REG ASSET	E102NS	49,692,791	1.000000	49,692,791	
BAL231000 - CASH	I599T	6,397,695	0.995473	6,368,732	
BAL242000 - CUSTOMER ACCOUNTS RECEIVABLE	E206	82,834,269	1.000000	82,834,269	
BAL243100 - OTH ACCTS REC - MISC	I599T	9,900,344	0.995473	9,855,523	
BAL243210 - OTH ACCTS REC - EMPLOYEE LOAN	I900	4,633	0.997716	4,622	
BAL244000 - ACCUM PRV FR UNCOLLECTIBLE ACCTS	E206	(779,684)	1.000000	(779,684)	
BAL246000 - ACCTS RECEIV FROM ASSOC COMPANIES	I599T	795,678	0.995473	792,076	
BAL251000 - FUEL STOCK	E202NS	25,096,848	1.000000	25,096,848	
BAL254100 - PLANT MATERIALS & OPERATING SUPPLIES	I399T	84,682,139	0.989832	83,821,066	
BAL258000 - ALLOWANCE INVENTORY	I399T	6,299,968	0.989832	6,235,908	
BAL263000 - STORES EXPENSE	I399T	670,667	0.989832	663,848	
BAL265100 - PREPAYMENTS - GENERAL	I599T	6,721,742	0.995473	6,691,312	
BAL265600 - PREPAYMENTS - INTEREST PAPER & DEBT	I399T	2,153,540	0.989832	2,131,642	
BAL271000 - INTEREST AND DIVIDENDS RECEIVABLE	I599T	257	0.995473	256	
BAL272000 - RENTS RECEIVABLE	I599T	889,165	0.995473	885,139	
BAL273200 - ACCRUED UTILITY REVENUES - FPSC	E206	66,224,840	1.000000	66,224,840	
BAL274100 - MISC CUR & ACC ASSTS - JOB ACCT OTHER	I599T	9,090,492	0.995473	9,049,338	
BAL382200 - UNRECOVERED PLANT & REGULATORY COSTS	I599T	24,502,574	0.995473	24,391,646	
BAL382301 - OTH REG ASSETS - OTHER	I599T	83,630,146	0.995473	83,251,537	
BAL382341 - OTH REG ASSETS - ARO ASSETS	I900	79,783,746	0.997716	79,601,518	
BAL382360 - OTH REG ASSETS - UNDERREC ECCR	E206	149,226	1.000000	149,226	
BAL383000 - PRELIM SURVEY & INVEST CHARG & R/W	I599T	0	0.995473	0	
BAL386100 - MISC DEF DEB - OTHER	I599T	39,149,494	0.995473	38,972,257	
BAL386121 - MISC DEF DEB - SPC FUNDS - SFAS 158 - LIFE	I599T	3,657,289	0.995473	3,640,732	
BAL386180 - MISC DEF DEB - STORM MAINTENANCE	I399T	522,048,199	0.989832	516,739,858	

**JURISDICTIONAL SEPARATION STUDY**  
**SEP - Internal Factors Based on External Factors**  
**December 2023 - Subsequent Year Adjustment**

	ALLOCATOR	COMPANY PER BOOKS	SEPARATION FACTOR	JURISDICTIONAL	INTERNAL SEPARATION FACTOR
BAL386190 - MISC DEF DEB - DEF PENSION DEBIT	I900	31,567,069	0.997716	31,494,970	
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	I900	(3,600,000)	0.997716	(3,591,778)	
BAL628370 - ACC PRV PEN/BENFS-POST RETIREMENT BENEFITS	I900	(462,042)	0.997716	(460,987)	
BAL628430 - ACC MISC OPER PRV - DEF COMPENSAT	I900	(12,197,151)	0.997716	(12,169,292)	
BAL628440 - ACCUM PRV PENS & BENEFITS - SFAS 158	I900	(1,070,390)	0.997716	(1,067,946)	
BAL730000 - OTHER NON CURRENT LIABILITY - ARO LIABILITY	I900	(149,210,412)	0.997716	(148,869,613)	
BAL732100 - ACCTS PAY - GENERAL	I599T	(61,879,909)	0.995473	(61,599,767)	
BAL734100 - ACCTS PAYABLE - ASSOC COMPANIES	I599T	(21,834,259)	0.995473	(21,735,411)	
BAL736100 - TAXES ACCRUED - FEDERAL INCOME TAXES	I599T	17,435,119	0.995473	17,356,187	
BAL736110 - TAXES ACCRUED - STATE INCOME TAXES	I599T	147,747	0.995473	147,078	
BAL736205 - TAXES ACCRUED - PERSONAL PROPERTY	I409T	(23,043,980)	0.987995	(22,767,337)	
BAL736210 - TAXES ACCRUED - REVENUE TAXES	E206	(8,448,443)	1.000000	(8,448,443)	
BAL736245 - TAXES ACCRUED - OTHER	I599T	(946,970)	0.995473	(942,683)	
BAL737000 - INTEREST ACCR ON LONG - TERM DEBT	I599T	(10,476,236)	0.995473	(10,428,808)	
BAL737200 - INTEREST ACCR ON CUST DEPOSITS	E206	(554,817)	1.000000	(554,817)	
BAL741100 - TAX COLLECTIONS PAYABLE	I599T	(6,053,967)	0.995473	(6,026,559)	
BAL742100 - MISC CURR & ACC LIAB - OTHER	I599T	(63,017,727)	0.995473	(62,732,434)	
BAL742101 - MISC CURR & ACC LIAB - STORM LIABILITIES	I399T	(0)	0.989832	(0)	
BAL742600 - MISC CURR & ACC LIAB - JOBBING ACCOUNTS ADVANCED	I599T	(49,795)	0.995473	(49,570)	
BAL742801 - MISC CURR & ACC LIAB - POLE ATTCH RENT - PHONE	E104	(1,022,054)	1.000000	(1,022,054)	
BAL744000 - MISC CURRENT LIAB - DERIVATIVES	E201	0	0.975198	0	
BAL853113 - OTH DEF CREDITS - INC TAX PAY - FIN48	I599T	(172,722)	0.995473	(171,940)	
BAL853200 - OTH DEF CREDITS - OTHER	I599T	(43,560,039)	0.995473	(43,362,835)	
BAL853201 - OTH DEF CREDITS - DEFERRED TRANSMISSION	E101	(9,275,231)	0.974649	(9,040,097)	
BAL854143 - OTH REG LIAB - ARO LIABILITY	I900	36,494,154	0.997716	36,410,801	
BAL854306 - OTH REG LIAB - DEF GAIN LAND SALES	I599T	(100,232)	0.995473	(99,778)	
BAL856100 - DEF GAINS FUTURE USE	I599T	(49,605)	0.995473	(49,380)	
<b>Total I425-WORKING_CAPITAL</b>		<b>773,281,449</b>		<b>767,600,091</b>	<b>0.992653</b>
<b><u>I440-REVS-EXCL-MISC-SERV</u></b>					
INC040000 - RETAIL SALES - BASE REVENUES	E401	(589,407,498)	1.000000	(589,407,498)	
INC054000 - RENT FROM ELECTRIC PROPERTY - GENERAL	I900	(2,387,885)	0.997716	(2,382,431)	
INC054400 - RENT FROM ELECTRIC PROPERTY - POLE ATTACHMENTS	E104	(2,878,819)	1.000000	(2,878,819)	
INC056130 - OTH ELECTRIC REVENUES - TRANSMISSION	E101	(470,231)	0.974649	(458,311)	
INC056213 - OTH ELECTRIC REVENUES - TRANS. SERVICE DEMAND (SHORT-TERM FIRM & NON	E101	(4,398,431)	0.974649	(4,286,927)	
INC056224 - OTH ELECTRIC REVENUES - ANCILLARY SERVICES (REG, SPINNING & SUPPLEME	I310	(30,519)	0.999540	(30,505)	
INC056700 - OTH ELECTRIC REVENUES - MISC	E401	(5,067,250)	1.000000	(5,067,250)	
INC056920 - OTH ELECTRIC REVENUES - UNBILLED REVENUES - FPSC	E401	(222,602)	1.000000	(222,602)	

**JURISDICTIONAL SEPARATION STUDY**  
**SEP - Internal Factors Based on External Factors**  
**December 2023 - Subsequent Year Adjustment**

	ALLOCATOR	COMPANY PER BOOKS	SEPARATION FACTOR	JURISDICTIONAL	INTERNAL SEPARATION FACTOR
<b>Total I440-REVS-EXCL-MISC-SERV</b>		(604,863,236)		(604,734,343)	<b>0.999787</b>
<b><u>I450-MISC-SERV-REVS</u></b>					
INC050400 - FIELD COLLECTION LATE PAYMENT CHARGES	E206	(5,876,829)	1.000000	(5,876,829)	
INC051010 - MISC SERV REVS - INITIAL CONNECTION	E356	(131,754)	1.000000	(131,754)	
INC051020 - MISC SERV REVS - RECONNECT AFTER NON PAYMENT	E356	(959,196)	1.000000	(959,196)	
INC051030 - MISC SERV REVS - CONNECT / DISCONNECT	E356	(2,009,311)	1.000000	(2,009,311)	
INC051040 - MISC SERV REVS - RETURNED CUSTOMER CHECKS	E356	(329,297)	1.000000	(329,297)	
INC051050 - MISC SERV REVS - CURRENT DIVERSION PENALTY	E206	(158,720)	1.000000	(158,720)	
INC051060 - MISC SERV REVS - OTHER BILLINGS	E206	(359,310)	1.000000	(359,310)	
INC051100 - MISC SERV REVS - REIMBURSEMENTS - OTHER	E206	167,000	1.000000	167,000	
<b>Total I450-MISC-SERV-REVS</b>		(9,657,417)		(9,657,417)	<b>1.000000</b>
<b><u>I500-O&amp;M-EXCL-CUST-ACCTS</u></b>					
INC100000 - STEAM O&M - OPERATION SUPERV & ENG	BLENDED	2,564,502	0.999647	2,563,597	
INC101210 - STEAM O&M - FUEL - NON RECV EXP	BLENDED	2,792,955	1.000000	2,792,955	
INC102000 - STEAM O&M - STEAM EXPENSES	E102NS	3,134,944	1.000000	3,134,944	
INC105000 - STEAM O&M - ELECTRIC EXPENSES	E102NS	2,604,663	1.000000	2,604,663	
INC106000 - STEAM O&M - MISC STEAM EXP	BLENDED	9,988,528	0.999607	9,984,598	
INC110000 - STEAM O&M - MAINT SUPERV & ENG	BLENDED	3,420,589	1.000000	3,420,589	
INC111000 - STEAM O&M - MAINT OF STRUCTURES	E102NS	3,512,594	1.000000	3,512,594	
INC112000 - STEAM O&M - MAINT OF BOILER PLANT	E202NS	10,605,639	1.000000	10,605,639	
INC113000 - STEAM O&M - MAINT OF ELECTRIC PLANT	E202NS	2,166,557	1.000000	2,166,557	
INC114000 - STEAM O&M - MAINT OF MISC STEAM PLT	E202NS	1,860,020	1.000000	1,860,020	
INC146000 - OTH PWR O&M - OPERAT SUPERV & ENG	BLENDED	2,365,692	0.994295	2,352,195	
INC148000 - OTH PWR O&M - GENERATION EXPENSES	BLENDED	982,039	0.980603	962,990	
INC149000 - OTH PWR O&M - MISC OTH PWR GENERAT	BLENDED	1,948,661	0.988766	1,926,770	
INC151000 - OTH PWR O&M - MAINT SUPERV & ENG	BLENDED	858,054	0.998487	856,756	
INC152000 - OTH PWR O&M - MAINT OF STRUCTURES	BLENDED	660,411	0.975903	644,497	
INC153000 - OTH PWR O&M - MAINT GENR & ELECT PLT	BLENDED	3,762,120	0.983670	3,700,685	
INC154000 - OTH PWR O&M - MAINT MISC OTH PWR GEN	BLENDED	1,306,557	0.983670	1,285,221	
INC156000 - OTH PWR O&M - SYS CNTR & L DISPATCH	I310	35,930	0.999540	35,914	
INC260010 - TRANS O&M - OPERAT SUPERV & ENG	E101	1,354,064	0.974649	1,319,737	
INC261000 - TRANS O&M - LOAD DISPATCHING	E101	100,210	0.974649	97,669	
INC262000 - TRANS O&M - STATION EXPENSES	E101	763,858	0.974649	744,493	
INC263000 - TRANS O&M - OVERHEAD LINE EXPENSES	E101	6,555	0.974649	6,389	
INC265000 - TRANS O&M - TRANS OF ELECTR BY OTH	E101	2,596,957	0.974649	2,531,122	
INC266000 - TRANS O&M - MISC TRANS EXP	E101	25,045	0.974649	24,410	
INC268010 - TRANS O&M - MAINT SUPERV & ENG	E101	961,730	0.974649	937,349	
INC269000 - TRANS O&M - MAINT OF STRUCTURES	E101	464,409	0.974649	452,635	

**JURISDICTIONAL SEPARATION STUDY**  
**SEP - Internal Factors Based on External Factors**  
**December 2023 - Subsequent Year Adjustment**

	ALLOCATOR	COMPANY PER BOOKS	SEPARATION FACTOR	JURISDICTIONAL	INTERNAL SEPARATION FACTOR
INC270000 - TRANS O&M - MAINT OF STATION EQ	E101	672,867	0.974649	655,810	
INC271000 - TRANS O&M - MAINT OF OVERHEAD LINES	E101	3,051,157	0.974649	2,973,808	
INC380000 - DIST O&M - OPERATION SUPERV & ENG	E104	9,049,495	1.000000	9,049,495	
INC381000 - DIST O&M - LOAD DISPATCHING	E104	588,214	1.000000	588,214	
INC382000 - DIST O&M - SUBSTATION EXPENSES	E104	85,287	1.000000	85,287	
INC383000 - DIST O&M - OVERHEAD LINE EXPENSES	I365T	1,510,564	1.000000	1,510,564	
INC384000 - DIST O&M - UNDERGROUND LINE EXP	I367T	585,403	1.000000	585,403	
INC385000 - DIST O&M - ST LIGHT & SIGNAL SYSTEMS	E508	1,898,242	1.000000	1,898,242	
INC386000 - DIST O&M - METER EXPENSES	E325	3,053,333	0.995969	3,041,026	
INC387000 - DIST O&M - CUSTOMER INSTALLATIONS EXP	E309	221,077	1.000000	221,077	
INC388000 - DIST O&M - MISC DISTRIBUTION EXPENSES	E104	3,073,716	1.000000	3,073,716	
INC390000 - DIST O&M - MAINT SUPERV & ENG	E104	2,057,671	1.000000	2,057,671	
INC391000 - DIST O&M - MAINT OF STRUCTURES	E104	222,813	1.000000	222,813	
INC392000 - DIST O&M - MAINT OF STATION EQ	E104	542,273	1.000000	542,273	
INC393000 - DIST O&M - MAINT OF OVERHEAD LINES	I365T	3,783,895	1.000000	3,783,895	
INC394000 - DIST O&M - MAINT UNDERGROUND LINES	I367T	1,244,911	1.000000	1,244,911	
INC395000 - DIST O&M - MAINT OF LINE TRANSFORMERS	E104	27,752	1.000000	27,752	
INC396000 - DIST O&M - MAINT S LIGHT & SIGNAL SYST	E508	262,197	1.000000	262,197	
INC397000 - DIST O&M - MAINT OF METERS	E325	(12,787)	0.995969	(12,735)	
INC407000 - CUST SERV & INFO - SUPERVISION	E356	27,248	1.000000	27,248	
INC408000 - CUST SERV & INFO - CUST ASSIST EXP	E356	6,781,043	1.000000	6,781,043	
INC409000 - CUST SERV & INFO - INFO & INST ADV GEN	E356	5,127	1.000000	5,127	
INC510000 - DEMONSTRATING AND SELLING EXPENSES	E356	523,087	1.000000	523,087	
INC520010 - A&G EXP - SALARIES	I900	19,451,184	0.997716	19,406,757	
INC521000 - A&G EXP - OFF SUPPL & EXP	I900	5,413,886	0.997716	5,401,521	
INC523000 - A&G EXP - OUTSIDE SERVICES EMPLOYED	I900	23,673,762	0.997716	23,619,690	
INC524000 - A&G EXP - PROPERTY INSURANCE	I399T	2,213,622	0.989832	2,191,113	
INC524121 - A&G EXP - STORM DEFICIENCY RECOVERY	I399T	40,800,000	0.989832	40,385,134	
INC525000 - A&G EXP - INJURIES AND DAMAGES	I900	3,291,616	0.997716	3,284,097	
INC526100 - A&G EXP - EMP PENSIONS & BENEFITS	BLENDED	3,724,253	0.997722	3,715,768	
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	I900	521,816	0.997716	520,624	
INC530000 - A&G EXP - MISC GENERAL EXPENSES	I900	717,016	0.997716	715,378	
INC531000 - A&G EXP - RENTS	I900	65,605	0.997716	65,455	
INC535000 - A&G EXP - MAINT OF GEN PLT	I900	434,563	0.997716	433,570	
<b>Total I500-O&amp;M-EXCL-CUST-ACCTS</b>		<b>200,431,853</b>		<b>199,438,686</b>	<b>0.995045</b>
<b><u>I540-O&amp;M-CA-EXCL-SUP</u></b>					
INC402000 - CUST ACCT O&M - METER READING EXP	E330	162,763	0.999978	162,759	
INC403000 - CUST ACCT O&M - CUST REC & COLLECT	E356	10,752,872	1.000000	10,752,872	

**JURISDICTIONAL SEPARATION STUDY**  
**SEP - Internal Factors Based on External Factors**  
**December 2023 - Subsequent Year Adjustment**

	ALLOCATOR	COMPANY PER BOOKS	SEPARATION FACTOR	JURISDICTIONAL	INTERNAL SEPARATION FACTOR
INC404000 - CUST ACCT O&M - UNCOLLECTIBLE ACCTS	E401	5,904,174	1.000000	5,904,174	
INC405000 - CUST ACCT - MISC CUSTOMER ACCOUNTS EXPENSES	E355	2,600,170	0.999177	2,598,031	
<b>Total I540-O&amp;M-CA-EXCL-SUP</b>		<b>19,419,979</b>		<b>19,417,837</b>	<b>0.999890</b>
<b><u>I600-DEPR-EXP-TOTAL</u></b>					
INC603000 - DEPR & AMORT EXP - INTANGIBLE	I900	19,752,364	0.997716	19,707,249	
INC603001 - DEPR & AMORT EXP - INTANGIBLE ARO	I900	2,335,335	0.997716	2,330,001	
INC603010 - DEPR & AMORT EXP - STEAM (EXC COAL)	BLENDED	39,753,763	0.999855	39,747,996	
INC603030 - DEPR & AMORT EXP - OTH PROD - GT	BLENDED	40,751,452	0.981305	39,989,616	
INC603041 - DEPR & AMORT EXP - TRANSMISSION	E101	55,447,546	0.974649	54,041,907	
INC603047 - DEPR & AMORT EXP - TRANSMISSION - GSU	BLENDED	453,066	0.978808	443,465	
INC603051 - DEPR & AMORT EXP - DIST 361 - STRUCTURES	E104	678,605	1.000000	678,605	
INC603052 - DEPR & AMORT EXP - DIST 362 - STATION EQ	E104	8,285,763	1.000000	8,285,763	
INC603054 - DEPR & AMORT EXP - DIST 364 - POL, TOWR & FIX	E104	8,677,931	1.000000	8,677,931	
INC603055 - DEPR & AMORT EXP - DIST 365 - OH COND & DEV	E104	8,587,414	1.000000	8,587,414	
INC603056 - DEPR & AMORT EXP - DIST 366 - UG CONDUIT	E104	222,104	1.000000	222,104	
INC603057 - DEPR & AMORT EXP - DIST 367 - UG COND & DEV	E104	7,245,031	1.000000	7,245,031	
INC603058 - DEPR & AMORT EXP - DIST 368 - TRANSF	E109	14,834,143	1.000000	14,834,143	
INC603059 - DEPR & AMORT EXP - DIST 369 - SERVICES	E303	4,742,523	1.000000	4,742,523	
INC603060 - DEPR & AMORT EXP - DIST 370 - METERS	E325	4,196,442	0.995969	4,179,527	
INC603063 - DEPR & AMORT EXP - DIST 373 - S LGT & TFC SIG	E508	3,869,909	1.000000	3,869,909	
INC603091 - DEPR & AMORT EXP - GEN PLT - STRUCTURES	I900	1,769,182	0.997716	1,765,141	
INC603093 - DEPR & AMORT EXP - GEN PLT - OTHER	I900	12,104,164	0.997716	12,076,518	
INC603200 - DEPR & AMORT EXP - PROP UNDER CAPT LEASES	I900	269,372	0.997716	268,757	
<b>Total I600-DEPR-EXP-TOTAL</b>		<b>233,976,110</b>		<b>231,693,600</b>	<b>0.990245</b>
<b><u>I605-AMORT-PROP-LOSS</u></b>					
INC605000 - ACCRETION EXPENSE - ARO REG DEBIT	I900	3,542,167	0.997716	3,534,077	
INC607000 - AMORT PROP LOSS & UNRECOV REG CSTS	I409T	(69,085)	0.987995	(68,255)	
INC607143 - REGULATORY CREDIT - ASSET RET OBLIG	I900	(5,877,502)	0.997716	(5,864,078)	
INC607338 - AMORT OF REG ASSETS - DEF AMT OPRB	I599T	326,924	0.995473	325,444	
INC607342 - AMORT OF REG ASSETS - SMITH 1&2 UNRECOV PLT - NON-ECRC	E107	2,579,218	0.974649	2,513,833	
INC607343 - AMORT OF REG ASSETS/LIAB - DEF RETURN TRANSM PROJ	E101	365,416	0.974649	356,152	
INC607344 - AMORT OF REG ASSET - PLANT SCHOLZ DECOM INVENTORY	E107	170,211	0.974649	165,896	
<b>Total I605-AMORT-PROP-LOSS</b>		<b>1,037,349</b>		<b>963,069</b>	<b>0.928394</b>
<b><u>I608-TAX-OTH-INC-TAX</u></b>					
INC608100 - TAX OTH TH INC TAX - UTILITY OPERAT INCOME CLEARING	I900	3,764,423	0.997716	3,755,825	
INC608105 - TAX OTH TH INC TAX - PROPERTY TAX	I409T	49,003,897	0.987995	48,415,605	
INC608130 - TAX OTH TH INC TAX - GROSS RECEIPTS TAX - RETAIL BASE	E401	25,195,792	1.000000	25,195,792	

**JURISDICTIONAL SEPARATION STUDY**  
**SEP - Internal Factors Based on External Factors**  
**December 2023 - Subsequent Year Adjustment**

	ALLOCATOR	COMPANY PER BOOKS	SEPARATION FACTOR	JURISDICTIONAL	INTERNAL SEPARATION FACTOR
<b>Total I608-TAX-OTH-INC-TAX</b>		77,964,113		77,367,222	<b>0.992344</b>
<b><u>I611-GAIN-LOSS-SALE-PLT</u></b>					
INC611600 - GAIN FR DISP OF UTIL PLT FUTURE USE	E104	(4,851)	1.000000	(4,851)	
<b>Total I611-GAIN-LOSS-SALE-PLT</b>		(4,851)		(4,851)	<b>1.000000</b>
<b><u>I827-INTEREST-EXP</u></b>					
INC827000 - INTEREST ON LONG-TERM DEBT	I399T	45,145,650	0.989832	44,686,596	
INC828000 - AMORTIZATION OF DEBT DISCOUNT & EXPENSE	I399T	853,388	0.989832	844,711	
INC828100 - AMORTIZATION OF LOSS ON REACQ. DEBT	I399T	890,453	0.989832	881,399	
INC831100 - INTEREST ON CUSTOMER DEPOSITS	E206	1,433,143	1.000000	1,433,143	
INC831510 - INTEREST ON SHORT TERM DEBT	I399T	2,406,499	0.989832	2,382,029	
<b>Total I827-INTEREST-EXP</b>		50,729,134		50,227,878	<b>0.990119</b>
<b><u>I900-LABOR-EXC-A&amp;G</u></b>					
L_INC100000 - STEAM O&M PAY - OPERAT SUPERV & ENG	BLENDED	940,008	0.999647	939,676	
L_INC102000 - STEAM O&M PAY - STEAM EXPENSES	E102NS	1,791,935	1.000000	1,791,935	
L_INC105000 - STEAM O&M PAY - ELECTRIC EXPENSES	E102NS	1,595,344	1.000000	1,595,344	
L_INC106000 - STEAM O&M PAY - MISC STEAM POWER EXPENSES	BLENDED	616,929	0.999607	616,686	
L_INC110000 - STEAM O&M PAY - MAINT SUPERV & ENG	BLENDED	933,223	1.000000	933,223	
L_INC112000 - STEAM O&M PAY - MAINT OF BOILER PLANT	E202NS	1,425,839	1.000000	1,425,839	
L_INC113000 - STEAM O&M PAY - MAINT OF ELECTRIC PLANT	E202NS	609,132	1.000000	609,132	
L_INC114000 - STEAM O&M PAY - MAINT OF MISC STEAM PLT	E202NS	13,044	1.000000	13,044	
L_INC146000 - OTH PWR O&M PAY - OPERAT SUPERV & ENG	BLENDED	2,476,289	0.994295	2,462,162	
L_INC148000 - OTH PWR O&M PAY- GENERATION EXPENSES	BLENDED	987,810	0.980603	968,650	
L_INC149000 - OTH PWR O&M PAY - MISC OTHER POWER GENERATION EXPENSES	BLENDED	880,083	0.988766	870,196	
L_INC151000 - OTH PWR O&M PAY - MAINT SUPERV & ENG	BLENDED	528,372	0.998487	527,572	
L_INC152000 - OTH PWR O&M PAY - MAINT OF STRUCTURES	BLENDED	860,817	0.975903	840,074	
L_INC153000 - OTH PWR O&M PAY - MAINT GENERATING & ELECTRIC PLANT	BLENDED	135,208	0.983670	133,000	
L_INC260010 - TRANS O&M PAY - OPERATION SUPERV & ENGINEERING	E101	219,195	0.974649	213,639	
L_INC261000 - TRANS O&M PAY - LOAD DISPATCHING	E101	(48,471)	0.974649	(47,243)	
L_INC262000 - TRANS O&M PAY - STATION EXPENSES	E101	601,371	0.974649	586,126	
L_INC263000 - TRANS O&M PAY - OVERHEAD LINE EXPENSES	E101	4,842	0.974649	4,719	
L_INC266000 - TRANS O&M PAY - MISC TRANSMISSION EXPENSES	E101	13,725	0.974649	13,377	
L_INC268010 - TRANS O&M PAY - MAINT SUPERV & ENG	E101	575,650	0.974649	561,057	
L_INC269000 - TRANS O&M PAY - MAINT OF STRUCTURES	E101	266,555	0.974649	259,798	
L_INC270000 - TRANS O&M PAY - MAINT OF STATION EQ	E101	451,920	0.974649	440,463	
L_INC271000 - TRANS O&M PAY - MAINT OF OVERHEAD LINES	E101	178,213	0.974649	173,695	
L_INC380000 - DIST O&M PAY - OPERATION SUPERVISION AND ENGINEERING	E104	6,891,907	1.000000	6,891,907	
L_INC381000 - DIST O&M PAY - LOAD DISPATCHING	E104	549,193	1.000000	549,193	

**JURISDICTIONAL SEPARATION STUDY**  
**SEP - Internal Factors Based on External Factors**  
**December 2023 - Subsequent Year Adjustment**

	ALLOCATOR	COMPANY PER BOOKS	SEPARATION FACTOR	JURISDICTIONAL	INTERNAL SEPARATION FACTOR
L_INC382000 - DIST O&M PAY - SUBSTATION EXPENSES	E104	83,877	1.000000	83,877	
L_INC383000 - DIST O&M PAY - OVERHEAD LINE EXPENSES	I365T	8,647,532	1.000000	8,647,532	
L_INC384000 - DIST O&M PAY - UNDERGROUND LINE EXP	I367T	246,824	1.000000	246,824	
L_INC386000 - DIST O&M PAY - METER EXPENSES	E325	2,622,267	0.995969	2,611,698	
L_INC387000 - DIST O&M PAY - CUSTOMER INSTALLATIONS EXP	E309	174,740	1.000000	174,740	
L_INC388000 - DIST O&M PAY - MISC DISTRIBUTION EXPENSES	E104	1,695,026	1.000000	1,695,026	
L_INC390000 - DIST O&M PAY - MAINT SUPERV & ENG	E104	1,663,196	1.000000	1,663,196	
L_INC392000 - DIST O&M PAY - MAINT OF STATION EQ	E104	294,429	1.000000	294,429	
L_INC393000 - DIST O&M PAY - MAINT OF OVERHEAD LINES	I365T	678,207	1.000000	678,207	
L_INC394000 - DIST O&M PAY - MAINT UNDERGROUND LINES	I367T	328,800	1.000000	328,800	
L_INC395000 - DIST O&M PAY - MAINT OF LINE TRANSFORMERS	E104	13,455	1.000000	13,455	
L_INC396000 - DIST O&M PAY - MAINT OF STREET LIGHTING & SIGNAL SYSTEMS	E508	41,225	1.000000	41,225	
L_INC397000 - DIST O&M PAY - MAINT OF METERS	E325	(12,452)	0.995969	(12,402)	
L_INC402000 - CUST ACCT O&M PAY - METER READING EXP	E330	10,619,643	0.999978	10,619,404	
L_INC403000 - CUST ACCT O&M PAY - CUST REC & COLLECT	E356	3,770,953	1.000000	3,770,953	
L_INC407000 - CUST SERV & INFO PAY - SUPERVISION	E356	749	1.000000	749	
L_INC408000 - CUST SERV & INFO PAY - CUST ASSIST EXP	E356	4,763,765	1.000000	4,763,765	
L_INC409000 - CUST SERV & INFO PAY - INFO & INST ADV - GENERAL	E356	2,067	1.000000	2,067	
L_INC510000 - DEMONSTRATING AND SELLING EXPENSES	E356	248,007	1.000000	248,007	
<b>Total I900-LABOR-EXC-A&amp;G</b>		<b>59,380,443</b>		<b>59,244,817</b>	<b>0.997716</b>

**JURISDICTIONAL SEPARATION STUDY**  
**SEP - Blended Internal Separation Factors**  
**December 2023 - Subsequent Year Adjustment**

COSID	PLANT UNIT	ALLOCATOR	PLANT SITE - PER BOOKS	SEPARATION FACTOR	PLANT SITE - JURIS	BLENDED SEPARATION FACTOR	
<b>BAL001100 - PLT IN SERV - STEAM</b>	000: NON-PRODUCTION PLANT	E107	15,554,141	0.974649	15,159,831		
	611: GULF CRIST PIPELINE	E102NS	0	1.000000	0		
	613: GULF CRIST UNIT 4	E102NS	46,518,511	1.000000	46,518,511		
	614: GULF CRIST UNIT 5	E102NS	50,237,408	1.000000	50,237,408		
	615: GULF CRIST UNIT 6	E102NS	210,593,885	1.000000	210,593,885		
	616: GULF CRIST UNIT 7	E102NS	321,247,236	1.000000	321,247,236		
	618: GULF DANIEL UNIT 1	E102NS	153,367,958	1.000000	153,367,958		
	619: GULF DANIEL UNIT 2	E102NS	166,882,180	1.000000	166,882,180		
	621: GULF SCHERER UNIT 3	E102NS	185,915,309	1.000000	185,915,309		
	622: GULF SCHOLZ PLANT	E102NS	8,944,893	1.000000	8,944,893		
	625: GULF SMITH UNIT 3	E103INT	5,533,235	0.975922	5,400,007		
	626: GULF SMITH PLANT CT	E103PEAK	352,943	0.975367	344,249		
	<b>TOTAL BAL001100</b>			<b>1,165,147,700</b>		<b>1,164,611,469</b>	<b>0.999540</b>
	<b>BAL001300 - PLT IN SERV - OTH PRODUCTION</b>	000: NON-PRODUCTION PLANT	E103INT	2,309,902	0.975922	2,254,285	
623: GULF PACE PLANT		E102NS	11,687,111	1.000000	11,687,111		
624: GULF PERDIDO LANDFILL		E103PEAK	5,208,079	0.975367	5,079,789		
625: GULF SMITH UNIT 3		E103INT	323,470,814	0.975922	315,682,391		
626: GULF SMITH PLANT CT		E103PEAK	14,499,980	0.975367	14,142,803		
628: GULF CRIST SIMPLE CYCLE CT#S		E103PEAK	511,787,703	0.975367	499,180,866		
650: GULF MASON SOLAR		E102NS	93,358,351	1.000000	93,358,351		
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		
<b>TOTAL BAL001300</b>				<b>1,157,959,496</b>		<b>1,137,023,151</b>	<b>0.981920</b>
<b>BAL001401 - PLT IN SERV - TRANSMISSION - GSU</b>	628: GULF CRIST SIMPLE CYCLE CT#S	E103PEAK	12,141,545	0.975367	11,842,463		
	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		
	<b>TOTAL BAL001401</b>			<b>14,402,141</b>		<b>14,103,059</b>	<b>0.979234</b>
<b>BAL007100 - CWIP - STEAM</b>	000: NON-PRODUCTION PLANT	E107	4,033,560	0.974649	3,931,306		
	613: GULF CRIST UNIT 4	E102NS	388,125	1.000000	388,125		
	614: GULF CRIST UNIT 5	E102NS	406,877	1.000000	406,877		
	615: GULF CRIST UNIT 6	E102NS	6,363,127	1.000000	6,363,127		
	616: GULF CRIST UNIT 7	E102NS	3,209,959	1.000000	3,209,959		
	618: GULF DANIEL UNIT 1	E102NS	1,665,869	1.000000	1,665,869		
	619: GULF DANIEL UNIT 2	E102NS	1,665,869	1.000000	1,665,869		
	621: GULF SCHERER UNIT 3	E102NS	1,067,200	1.000000	1,067,200		
	622: GULF SCHOLZ PLANT	E102NS	21	1.000000	21		
	625: GULF SMITH UNIT 3	E103INT	71,612	0.975922	69,888		



**JURISDICTIONAL SEPARATION STUDY**  
**SEP - Blended Internal Separation Factors**  
**December 2023 - Subsequent Year Adjustment**

COSID	PLANT UNIT	ALLOCATOR	PLANT SITE - PER BOOKS	SEPARATION FACTOR	PLANT SITE - JURIS	BLENDED SEPARATION FACTOR
	626: GULF SMITH PLANT CT	E103PEAK	4,568	0.975367	4,455	
	<b>TOTAL BAL007100</b>		<b>18,876,788</b>		<b>18,772,698</b>	<b>0.994486</b>
<b>BAL007300 - CWIP - OTHER PRODUCTION - GT</b>	000: NON-PRODUCTION PLANT	E107	47,555	0.974649	46,349	
	623: GULF PACE PLANT	E102NS	1	1.000000	1	
	624: GULF PERDIDO LANDFILL	E103PEAK	3	0.975367	3	
	625: GULF SMITH UNIT 3	E103INT	7,354,896	0.975922	7,177,808	
	650: GULF MASON SOLAR	E102NS	37	1.000000	37	
	<b>TOTAL BAL007300</b>		<b>7,402,492</b>		<b>7,224,197</b>	<b>0.975914</b>
<b>BAL008155 - ACC PRV DEPR - FOSSIL DECOM</b>	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)	0.975367	(1,032,595)	
	<b>TOTAL BAL008155</b>		<b>(66,001,989)</b>		<b>(65,559,659)</b>	<b>0.993298</b>
<b>BAL008300 - ACC PRV DEPR - OTH PRODUCTION</b>	000: NON-PRODUCTION PLANT	E103INT	(44,188)	0.975922	(43,125)	
	623: GULF PACE PLANT	E102NS	(17,040,199)	1.000000	(17,040,199)	
	624: GULF PERDIDO LANDFILL	E103PEAK	(3,878,860)	0.975367	(3,783,312)	
	625: GULF SMITH UNIT 3	E103INT	(28,872,510)	0.975922	(28,177,327)	
	626: GULF SMITH PLANT CT	E103PEAK	(12,543,754)	0.975367	(12,234,765)	
	628: GULF CRIST SIMPLE CYCLE CT#S	E103PEAK	(27,668,175)	0.975367	(26,986,626)	
	650: GULF MASON SOLAR	E102NS	(8,282,652)	1.000000	(8,282,652)	
	651: GULF BLUE SPRINGS SOLAR	E102NS	(4,133,534)	1.000000	(4,133,534)	
	658: GULF COTTON CREEK SOLAR	E102NS	(4,438,061)	1.000000	(4,438,061)	
	<b>TOTAL BAL008300</b>		<b>(106,901,934)</b>		<b>(105,119,601)</b>	<b>0.983327</b>
<b>BAL008401 - ACC PRV DEPR - TRANSMISSION - GSU</b>	628: GULF CRIST SIMPLE CYCLE CT#S	E103PEAK	(584,655)	0.975367	(570,253)	
	651: GULF BLUE SPRINGS SOLAR	E102NS	(48,791)	1.000000	(48,791)	
	658: GULF COTTON CREEK SOLAR	E102NS	(48,791)	1.000000	(48,791)	
	<b>TOTAL BAL008401</b>		<b>(682,237)</b>		<b>(667,835)</b>	<b>0.978890</b>

**JURISDICTIONAL SEPARATION STUDY**  
**SEP - Blended Internal Separation Factors**  
**December 2023 - Subsequent Year Adjustment**

COSID	PLANT UNIT	ALLOCATOR	PLANT SITE - PER BOOKS	SEPARATION FACTOR	PLANT SITE - JURIS	BLENDED SEPARATION FACTOR
<b>INC100000 - STEAM O&amp;M - OPERATION SUPERV &amp; ENG</b>	000: NON-PRODUCTION PLANT	E107	35,690	0.974649	34,785	
	613: GULF CRIST UNIT 4	E102NS	45,618	1.000000	45,618	
	614: GULF CRIST UNIT 5	E102NS	45,618	1.000000	45,618	
	615: GULF CRIST UNIT 6	E102NS	179,918	1.000000	179,918	
	616: GULF CRIST UNIT 7	E102NS	281,251	1.000000	281,251	
	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	572,257	1.000000	572,257	
	<b>TOTAL INC100000</b>		<b>2,564,502</b>		<b>2,563,597</b>	<b>0.999647</b>
<b>INC101210 - STEAM O&amp;M - FUEL - NON RECV EXP</b>	611: GULF CRIST PIPELINE	E102NS	375,393	1.000000	375,393	
	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	466,162	1.000000	466,162	
	<b>TOTAL INC101210</b>		<b>2,792,955</b>		<b>2,792,955</b>	<b>1.000000</b>
<b>INC106000 - STEAM O&amp;M - MISC STEAM EXP</b>	613: GULF CRIST UNIT 4	E102NS	48,871	1.000000	48,871	
	614: GULF CRIST UNIT 5	E102NS	48,871	1.000000	48,871	
	615: GULF CRIST UNIT 6	E102NS	192,749	1.000000	192,749	
	616: GULF CRIST UNIT 7	E102NS	301,309	1.000000	301,309	
	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	1,786,750	1.000000	1,786,750	
	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	0.975367	4,017	
	628: GULF CRIST SIMPLE CYCLE CT#S	E103PEAK	92,312	0.975367	90,038	
	<b>TOTAL INC106000</b>		<b>9,988,528</b>		<b>9,984,598</b>	<b>0.999607</b>
<b>INC110000 - STEAM O&amp;M - MAINT SUPERV &amp; ENG</b>	613: GULF CRIST UNIT 4	E202NS	42,964	1.000000	42,964	
	614: GULF CRIST UNIT 5	E102NS	42,964	1.000000	42,964	
	615: GULF CRIST UNIT 6	E102NS	169,450	1.000000	169,450	
	616: GULF CRIST UNIT 7	E102NS	264,887	1.000000	264,887	
	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	

**JURISDICTIONAL SEPARATION STUDY**  
**SEP - Blended Internal Separation Factors**  
**December 2023 - Subsequent Year Adjustment**

COSID	PLANT UNIT	ALLOCATOR	PLANT SITE - PER BOOKS	SEPARATION FACTOR	PLANT SITE - JURIS	BLENDED SEPARATION FACTOR
	621: GULF SCHERER UNIT 3	E102NS	803,689	1.000000	803,689	
	<b>TOTAL INC110000</b>		<b>3,420,589</b>		<b>3,420,589</b>	<b>1.000000</b>
<b>INC146000 - OTH PWR O&amp;M - OPERAT SUPERV &amp; ENG</b>	568: GULF TIMBERLAND SOLAR	E102NS	27,825	1.000000	27,825	
	613: GULF CRIST UNIT 4	E102NS	139,301	1.000000	139,301	
	614: GULF CRIST UNIT 5	E102NS	139,301	1.000000	139,301	
	615: GULF CRIST UNIT 6	E102NS	549,404	1.000000	549,404	
	616: GULF CRIST UNIT 7	E102NS	858,839	1.000000	858,839	
	622: GULF SCHOLZ PLANT	E102NS	42,387	1.000000	42,387	
	625: GULF SMITH UNIT 3	E103INT	526,190	0.975922	513,521	
	626: GULF SMITH PLANT CT	E103PEAK	33,564	0.975367	32,737	
	650: GULF MASON SOLAR	E102NS	24,440	1.000000	24,440	
	651: GULF BLUE SPRINGS SOLAR	E102NS	24,440	1.000000	24,440	
	<b>TOTAL INC146000</b>		<b>2,365,692</b>		<b>2,352,195</b>	<b>0.994295</b>
<b>INC148000 - OTH PWR O&amp;M - GENERATION EXPENSES</b>	568: GULF TIMBERLAND SOLAR	E102NS	69,562	1.000000	69,562	
	622: GULF SCHOLZ PLANT	E102NS	255	1.000000	255	
	625: GULF SMITH UNIT 3	E103INT	742,650	0.975922	724,769	
	626: GULF SMITH PLANT CT	E103PEAK	47,371	0.975367	46,204	
	650: GULF MASON SOLAR	E102NS	61,101	1.000000	61,101	
	651: GULF BLUE SPRINGS SOLAR	E102NS	61,101	1.000000	61,101	
	<b>TOTAL INC148000</b>		<b>982,039</b>		<b>962,990</b>	<b>0.980603</b>
<b>INC149000 - OTH PWR O&amp;M - MISC OTH PWR GENERAT</b>	000: NON-PRODUCTION PLANT	E103INT	475,067	0.975922	463,628	
	613: GULF CRIST UNIT 4	E102NS	10,046	1.000000	10,046	
	614: GULF CRIST UNIT 5	E102NS	10,046	1.000000	10,046	
	615: GULF CRIST UNIT 6	E102NS	39,623	1.000000	39,623	
	616: GULF CRIST UNIT 7	E102NS	61,939	1.000000	61,939	
	618: GULF DANIEL UNIT 1	E102NS	11,868	1.000000	11,868	
	619: GULF DANIEL UNIT 2	E102NS	11,868	1.000000	11,868	
	621: GULF SCHERER UNIT 3	E102NS	9,643	1.000000	9,643	
	622: GULF SCHOLZ PLANT	E102NS	883	1.000000	883	
	623: GULF PACE PLANT	E102NS	617	1.000000	617	
	625: GULF SMITH UNIT 3	E103INT	368,521	0.975922	359,648	
	626: GULF SMITH PLANT CT	E103PEAK	23,506	0.975367	22,927	
	628: GULF CRIST SIMPLE CYCLE CT#S	E103PEAK	40,609	0.975367	39,608	
	650: GULF MASON SOLAR	E102NS	213,852	1.000000	213,852	
	997: RENEWABLE-DEFAULT	E102NS	670,572	1.000000	670,572	
	<b>TOTAL INC149000</b>		<b>1,948,661</b>		<b>1,926,770</b>	<b>0.988766</b>

**JURISDICTIONAL SEPARATION STUDY**  
**SEP - Blended Internal Separation Factors**  
**December 2023 - Subsequent Year Adjustment**

COSID	PLANT UNIT	ALLOCATOR	PLANT SITE - PER BOOKS	SEPARATION FACTOR	PLANT SITE - JURIS	BLENDED SEPARATION FACTOR
<b>INC151000 - OTH PWR O&amp;M - MAINT SUPERV &amp; ENG</b>	568: GULF TIMBERLAND SOLAR	E202NS	250,422	1.000000	250,422	
	613: GULF CRIST UNIT 4	E102NS	23,613	1.000000	23,613	
	614: GULF CRIST UNIT 5	E102NS	23,613	1.000000	23,613	
	615: GULF CRIST UNIT 6	E102NS	93,131	1.000000	93,131	
	616: GULF CRIST UNIT 7	E102NS	145,584	1.000000	145,584	
	622: GULF SCHOLZ PLANT	E202NS	16,102	1.000000	16,102	
	625: GULF SMITH UNIT 3	E203INT	74,749	0.984200	73,568	
	626: GULF SMITH PLANT CT	E203PEAK	4,768	0.975367	4,651	
	650: GULF MASON SOLAR	E202NS	6,110	1.000000	6,110	
	651: GULF BLUE SPRINGS SOLAR	E202NS	219,962	1.000000	219,962	
	<b>TOTAL INC151000</b>		<b>858,054</b>		<b>856,756</b>	<b>0.998487</b>
<b>INC152000 - OTH PWR O&amp;M - MAINT OF STRUCTURES</b>	622: GULF SCHOLZ PLANT	E102NS	374	1.000000	374	
	625: GULF SMITH UNIT 3	E103INT	620,460	0.975922	605,521	
	626: GULF SMITH PLANT CT	E103PEAK	39,577	0.975367	38,602	
		<b>TOTAL INC152000</b>		<b>660,411</b>		<b>644,497</b>
<b>INC153000 - OTH PWR O&amp;M - MAINT GENR &amp; ELECT PLT</b>	625: GULF SMITH UNIT 3	E203INT	3,536,539	0.984200	3,480,660	
	626: GULF SMITH PLANT CT	E203PEAK	225,582	0.975367	220,025	
		<b>TOTAL INC153000</b>		<b>3,762,120</b>		<b>3,700,685</b>
<b>INC154000 - OTH PWR O&amp;M - MAINT MISC OTH PWR GEN</b>	625: GULF SMITH UNIT 3	E203INT	1,228,214	0.984200	1,208,808	
	626: GULF SMITH PLANT CT	E203PEAK	78,343	0.975367	76,413	
		<b>TOTAL INC154000</b>		<b>1,306,557</b>		<b>1,285,221</b>
<b>INC603010 - DEPR &amp; AMORT EXP - STEAM (EXC COAL)</b>	000: NON-PRODUCTION PLANT	E107	42,708	0.974649	41,625	
	611: GULF CRIST PIPELINE	E102NS		1.000000		
	613: GULF CRIST UNIT 4	E102NS	1,883,167	1.000000	1,883,167	
	614: GULF CRIST UNIT 5	E102NS	2,031,888	1.000000	2,031,888	
	615: GULF CRIST UNIT 6	E102NS	8,503,617	1.000000	8,503,617	
	616: GULF CRIST UNIT 7	E102NS	12,989,515	1.000000	12,989,515	
	618: GULF DANIEL UNIT 1	E102NS	4,658,167	1.000000	4,658,167	
	619: GULF DANIEL UNIT 2	E102NS	5,056,916	1.000000	5,056,916	
	621: GULF SCHERER UNIT 3	E102NS	4,393,479	1.000000	4,393,479	
	622: GULF SCHOLZ PLANT	E102NS	0	1.000000	0	
	625: GULF SMITH UNIT 3	E103INT	182,656	0.975922	178,258	
	626: GULF SMITH PLANT CT	E103PEAK	11,651	0.975367	11,364	
		<b>TOTAL INC603010</b>		<b>39,753,763</b>		<b>39,747,996</b>

**JURISDICTIONAL SEPARATION STUDY**  
**SEP - Blended Internal Separation Factors**  
**December 2023 - Subsequent Year Adjustment**

COSID	PLANT UNIT	ALLOCATOR	PLANT SITE - PER BOOKS	SEPARATION FACTOR	PLANT SITE - JURIS	BLENDED SEPARATION FACTOR
<b>INC603030 - DEPR &amp; AMORT EXP - OTH PROD - GT</b>	000: NON-PRODUCTION PLANT	E103INT	29,662	0.975922	28,948	
	623: GULF PACE PLANT	E102NS	1,344,018	1.000000	1,344,018	
	624: GULF PERDIDO LANDFILL	E103PEAK	380,190	0.975367	370,825	
	625: GULF SMITH UNIT 3	E103INT	15,147,623	0.975922	14,782,904	
	626: GULF SMITH PLANT CT	E103PEAK	856,327	0.975367	835,234	
	628: GULF CRIST SIMPLE CYCLE CT#S	E103PEAK	14,855,863	0.975367	14,489,919	
	650: GULF MASON SOLAR	E102NS	2,577,816	1.000000	2,577,816	
	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	
	<b>TOTAL INC603030</b>			<b>40,751,452</b>		<b>39,989,616</b>
<b>INC603047 - DEPR &amp; AMORT EXP - TRANSMISSION - GSU</b>	628: GULF CRIST SIMPLE CYCLE CT#S	E103PEAK	389,770	0.975367	380,169	
	651: GULF BLUE SPRINGS SOLAR	E102NS	31,648	1.000000	31,648	
	658: GULF COTTON CREEK SOLAR	E102NS	31,648	1.000000	31,648	
	<b>TOTAL INC603047</b>			<b>453,066</b>	<b>443,465</b>	<b>0.978808</b>

**JURISDICTIONAL SEPARATION STUDY**  
**SEP - Internal Factors Based on Internal Factors**  
**December 2023 - Subsequent Year Adjustment**

	COMPANY PER BOOKS	SEPARATION FACTOR	JURISDICTIONAL	INTERNAL SEPARATION FACTOR
<b>I345T-PROD-PLANT</b>				
I310-PROD-PLT-STEAM	1,165,147,700	0.999540	1,164,611,469	
I340-PROD-PLT-OTHER	1,157,959,496	0.981920	1,137,023,151	
<b>Total I345T-PROD-PLANT</b>	<b>2,323,107,196</b>		<b>2,301,634,620</b>	<b>0.990757</b>
<b>I365T-DIST-PLT-364-365</b>				
I364-DIST-PLT-POLES	201,818,157	1.000000	201,818,157	
I365-DIST-PLT-OH-C&D	286,280,766	1.000000	286,280,766	
<b>Total I365T-DIST-PLT-364-365</b>	<b>488,098,923</b>		<b>488,098,923</b>	<b>1.000000</b>
<b>I367T-DIST-PLT-366-367</b>				
I366-DIST-PLT-UGCOND	20,196,287	1.000000	20,196,287	
I367-DIST-PLT-UG-C&D	300,922,732	1.000000	300,922,732	
<b>Total I367T-DIST-PLT-366-367</b>	<b>321,119,019</b>		<b>321,119,019</b>	<b>1.000000</b>
<b>I375T-DIST-PLT-EXC-MTR</b>				
I365T-DIST-PLT-364-365	488,098,923	1.000000	488,098,923	
I367T-DIST-PLT-366-367	321,119,019	1.000000	321,119,019	
I374-DIST-PLT-OTHER	1,001,082,964	1.000000	1,001,082,964	
<b>Total I375T-DIST-PLT-EXC-MTR</b>	<b>1,810,300,905</b>		<b>1,810,300,905</b>	<b>1.000000</b>
<b>I378T-DIST-PLANT</b>				
I370-DIST-PLT-METERS	74,487,340	0.995969	74,187,099	
I375T-DIST-PLT-EXC-MTR	1,810,300,905	1.000000	1,810,300,905	
<b>Total I378T-DIST-PLANT</b>	<b>1,884,788,246</b>		<b>1,884,488,005</b>	<b>0.999841</b>
<b>I379T-TRANS-DIST-PLT</b>				
I350-TRANS-PLANT	1,783,671,432	0.974686	1,738,519,981	
I378T-DIST-PLANT	1,884,788,246	0.999841	1,884,488,005	
<b>Total I379T-TRANS-DIST-PLT</b>	<b>3,668,459,677</b>		<b>3,623,007,986</b>	<b>0.987610</b>
<b>I399T-GROSS-PLANT</b>				
I300-INTANG-PLANT	273,204,758	0.997716	272,580,753	
I345T-PROD-PLANT	2,323,107,196	0.990757	2,301,634,620	
I379T-TRANS-DIST-PLT	3,668,459,677	0.987610	3,623,007,986	
I389-GENERAL-PLANT	487,834,823	0.997716	486,720,599	
<b>Total I399T-GROSS-PLANT</b>	<b>6,752,606,454</b>		<b>6,683,943,957</b>	<b>0.989832</b>
<b>I409T-NET-PLANT</b>				
I399T-GROSS-PLANT	6,752,606,454	0.989832	6,683,943,957	
I400-ACCUM-PROV-DEPR	(1,835,062,676)	0.994754	(1,825,435,382)	
<b>Total I409T-NET-PLANT</b>	<b>4,917,543,778</b>		<b>4,858,508,575</b>	<b>0.987995</b>
<b>I439T-RATE-BASE</b>				
I409T-NET-PLANT	4,917,543,778	0.987995	4,858,508,575	
I410-FUTUREUSE	12,101,143	0.997716	12,073,504	
I415-CWIP	173,050,580	0.980656	169,703,026	
I425-WORKING_CAPITAL	773,281,449	0.992653	767,600,091	
<b>Total I439T-RATE-BASE</b>	<b>5,875,976,950</b>		<b>5,807,885,196</b>	<b>0.988412</b>
<b>I475T-TOTAL-REVENUES</b>				
I440-REVS-EXCL-MISC-SERV	(604,863,236)	0.999787	(604,734,343)	
I450-MISC-SERV-REVS	(9,657,417)	1.000000	(9,657,417)	
<b>Total I475T-TOTAL-REVENUES</b>	<b>(614,520,652)</b>		<b>(614,391,760)</b>	<b>0.999790</b>
<b>I599T-O&amp;M-TOTAL</b>				
I500-O&M-EXCL-CUST-ACCTS	200,431,853	0.995045	199,438,686	
I540-O&M-CA-EXCL-SUP	19,419,979	0.999890	19,417,837	
<b>Total I599T-O&amp;M-TOTAL</b>	<b>219,851,833</b>		<b>218,856,522</b>	<b>0.995473</b>

**JURISDICTIONAL SEPARATION STUDY**  
**SEP - Internal Factors Based on Internal Factors**  
**December 2023 - Subsequent Year Adjustment**

	COMPANY PER BOOKS	SEPARATION FACTOR	JURISDICTIONAL	INTERNAL SEPARATION FACTOR
<b>I650T-OPER-EXP-BEF-TAX</b>				
I599T-O&M-TOTAL	219,851,833	0.995473	218,856,522	
I600-DEPR-EXP-TOTAL	233,976,110	0.990245	231,693,600	
I605-AMORT-PROP-LOSS	49,780,639	0.998508	49,706,358	
I608-TAX-OTH-INC-TAX	77,964,113	0.992344	77,367,222	
I611-GAIN-LOSS-SALEPLT	(4,851)	1.000000	(4,851)	
<b>Total I650T-OPER-EXP-BEF-TAX</b>	<b>581,567,843</b>		<b>577,618,852</b>	<b>0.993210</b>
<b>I700T-NOI-BEF-INC-TAX</b>				
I475T-TOTAL-REVENUES	(614,520,652)	0.999790	(614,391,760)	
I650T-OPER-EXP-BEF-TAX	581,567,843	0.993210	577,618,852	
<b>Total I700T-NOI-BEF-INC-TAX</b>	<b>(32,952,809)</b>		<b>(36,772,908)</b>	<b>1.115926</b>
<b>I850T-PRETAX-INC</b>				
I700T-NOI-BEF-INC-TAX	(32,952,809)	1.115926	(36,772,908)	
I827-INTEREST-EXP	50,729,134	0.990119	50,227,878	
<b>Total I850T-PRETAX-INC</b>	<b>17,776,325</b>		<b>13,454,970</b>	<b>0.756904</b>

**JURISDICTIONAL SEPARATION STUDY**  
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	ALLOCATOR	COMPANY PER BOOKS	SEPARATION FACTOR	JURISDICTIONAL	INTERNAL SEPARATION FACTOR
<b><u>I300-INTANG-PLANT</u></b>					
BAL001000 - PLT IN SERV - INTANGIBLE	I900	169,288,308	0.997842	168,923,049	
BAL001098 - PLT IN SERV - INTANGIBLE ARO	I900	71,393,504	0.997842	71,239,465	
<b>Total I300-INTANG-PLANT</b>		<b>240,681,812</b>		<b>240,162,514</b>	<b>0.997842</b>
<b><u>I310-PROD-PLT-STEAM</u></b>					
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	
<b>Total I310-PROD-PLT-STEAM</b>		<b>1,140,724,862</b>		<b>1,140,381,514</b>	<b>0.999699</b>
<b><u>I340-PROD-PLT-OTHER</u></b>					
BAL001300 - PLT IN SERV - OTH PRODUCTION	BLENDED	1,131,038,048	0.982086	1,110,776,263	
<b>Total I340-PROD-PLT-OTHER</b>		<b>1,131,038,048</b>		<b>1,110,776,263</b>	<b>0.982086</b>
<b><u>I350-TRANS-PLANT</u></b>					
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	
<b>Total I350-TRANS-PLANT</b>		<b>1,250,907,123</b>		<b>1,219,116,116</b>	<b>0.974586</b>
<b><u>I364-DIST-PLT-POLES</u></b>					
BAL001514 - PLT IN SERV - DIST 364 - POL, TWR & FIX	E104	194,852,799	1.000000	194,852,799	
<b>Total I364-DIST-PLT-POLES</b>		<b>194,852,799</b>		<b>194,852,799</b>	<b>1.000000</b>
<b><u>I365-DIST-PLT-OH-C&amp;D</u></b>					
BAL001515 - PLT IN SERV - DIST 365 - OH COND & DEV	E104	240,486,820	1.000000	240,486,820	
<b>Total I365-DIST-PLT-OH-C&amp;D</b>		<b>240,486,820</b>		<b>240,486,820</b>	<b>1.000000</b>
<b><u>I366-DIST-PLT-UGCOND</u></b>					
BAL001516 - PLT IN SERV - DIST 366 - UG CONDUIT	E104	13,086,018	1.000000	13,086,018	
<b>Total I366-DIST-PLT-UGCOND</b>		<b>13,086,018</b>		<b>13,086,018</b>	<b>1.000000</b>
<b><u>I367-DIST-PLT-UG-C&amp;D</u></b>					
BAL001517 - PLT IN SERV - DIST 367 - UG COND & DEV	E104	262,601,614	1.000000	262,601,614	
<b>Total I367-DIST-PLT-UG-C&amp;D</b>		<b>262,601,614</b>		<b>262,601,614</b>	<b>1.000000</b>
<b><u>I370-DIST-PLT-METERS</u></b>					
BAL001520 - PLT IN SERV - DIST 370 - METERS	E325	72,680,005	0.995969	72,387,049	
<b>Total I370-DIST-PLT-METERS</b>		<b>72,680,005</b>		<b>72,387,049</b>	<b>0.995969</b>
<b><u>I374-DIST-PLT-OTHER</u></b>					



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	ALLOCATOR	COMPANY PER BOOKS	SEPARATION FACTOR	JURISDICTIONAL	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	
<b>Total I374-DIST-PLT-OTHER</b>		<b>922,037,586</b>		<b>922,037,586</b>	<b>1.000000</b>
<b><u>I389-GENERAL-PLANT</u></b>					
BAL001600 - PLT IN SERV - GEN PLT - TRANSPORT	I900	41,489,963	0.997842	41,400,444	
BAL001710 - PLT IN SERV - GEN PLT - STRUCTURES	I900	98,275,838	0.997842	98,063,797	
BAL001720 - PLT IN SERV - GEN PLT - OTHER	I900	119,180,560	0.997842	118,923,414	
BAL001900 - PROPERTY UNDER CAPITAL LEASES	I900	219,342,953	0.997842	218,869,696	
<b>Total I389-GENERAL-PLANT</b>		<b>478,289,314</b>		<b>477,257,351</b>	<b>0.997842</b>
<b><u>I400-ACCUM-PROV-DEPR</u></b>					
BAL008000 - ACC PRV DEPR - INTANGIBLE	I900	(21,598,676)	0.997842	(21,552,075)	
BAL008001 - ACC PRV DEPR - INTANGIBLE ARO	I900	(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	I900	(26,327,902)	0.997842	(26,271,097)	
BAL008710 - ACC PRV DEPR - GEN PLT - STRUCTURES	I900	(32,973,880)	0.997842	(32,902,735)	
BAL008720 - ACC PRV DEPR - GEN PLT - OTHER	I900	(42,874,041)	0.997842	(42,781,535)	
BAL008900 - ACC PRV DEPR - PROP UND CAPT LEASES	I900	(100,033,130)	0.997842	(99,817,297)	
<b>Total I400-ACCUM-PROV-DEPR</b>		<b>(1,693,160,496)</b>		<b>(1,685,122,672)</b>	<b>0.995253</b>

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	ALLOCATOR	COMPANY PER BOOKS	SEPARATION FACTOR	JURISDICTIONAL	INTERNAL SEPARATION FACTOR
<b>I410-FUTURE-USE</b>					
BAL005300 - PLT FUTURE USE - OTH PRODUCTION	E102NS	0	1.000000	0	
BAL005700 - PLT FUTURE USE - GENERAL	I900	13,531,769	0.997842	13,502,573	
<b>Total I410-FUTURE-USE</b>		13,531,769		13,502,573	<b>0.997842</b>
<b>I415-CWIP</b>					
BAL007000 - CWIP - INTANGIBLE PLANT	I900	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	I350	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	I900	6,885,951	0.997842	6,871,093	
<b>Total I415-CWIP</b>		480,869,803		471,481,393	<b>0.980476</b>
<b>I425-WORKING CAPITAL</b>					
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	I900	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	I900	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	I900	20,832,287	0.997842	20,787,339	

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	ALLOCATOR	COMPANY PER BOOKS	SEPARATION FACTOR	JURISDICTIONAL	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	I900	(3,600,000)	0.997842	(3,592,233)	
BAL628370 - ACC PRV PEN/BENFS-POST RETIREMENT BENEFITS	I900	(452,560)	0.997842	(451,583)	
BAL628430 - ACC MISC OPER PRV - DEF COMPENSAT	I900	(12,016,023)	0.997842	(11,990,098)	
BAL628440 - ACCUM PRV PENS & BENEFITS - SFAS 158	I900	(1,023,219)	0.997842	(1,021,011)	
BAL730000 - OTHER NON CURRENT LIABILITY - ARO LIABILITY	I900	(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	I599T	18,012,321	0.996912	17,956,704	
BAL736110 - TAXES ACCRUED - STATE INCOME TAXES	I599T	315,981	0.996912	315,006	
BAL736205 - TAXES ACCRUED - PERSONAL PROPERTY	I409T	(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	I599T	(928,402)	0.996912	(925,535)	
BAL737000 - INTEREST ACCR ON LONG - TERM DEBT	I599T	(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	I599T	(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	I900	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)	
<b>Total I425-WORKING_CAPITAL</b>		<b>813,110,423</b>		<b>807,923,012</b>	<b>0.993620</b>
<b><u>I440-REVS-EXCL-MISC-SERV</u></b>					
INC040000 - RETAIL SALES - BASE REVENUES	E401	(586,375,316)	1.000000	(586,375,316)	
INC054000 - RENT FROM ELECTRIC PROPERTY - GENERAL	I900	(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	
<b>Total I440-REVS-EXCL-MISC-SERV</b>		<b>(609,885,021)</b>		<b>(609,771,018)</b>	<b>0.999813</b>

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	ALLOCATOR	COMPANY PER BOOKS	SEPARATION FACTOR	JURISDICTIONAL	INTERNAL SEPARATION FACTOR
<b>I450-MISC-SERV-REVS</b>					
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	
<b>Total I450-MISC-SERV-REVS</b>		<b>(9,551,152)</b>		<b>(9,551,152)</b>	<b>1.000000</b>
<b>I500-O&amp;M-EXCL-CUST-ACCTS</b>					
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	



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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	I900	18,776,032	0.997842	18,735,521	
INC521000 - A&G EXP - OFF SUPPL & EXP	I900	5,351,846	0.997842	5,340,298	
INC523000 - A&G EXP - OUTSIDE SERVICES EMPLOYED	I900	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	I900	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	I900	527,738	0.997842	526,599	
INC530000 - A&G EXP - MISC GENERAL EXPENSES	I900	717,016	0.997842	715,469	
INC531000 - A&G EXP - RENTS	I900	65,598	0.997842	65,456	
INC535000 - A&G EXP - MAINT OF GEN PLT	I900	429,851	0.997842	428,924	
<b>Total I500-O&amp;M-EXCL-CUST-ACCTS</b>		<b>171,894,857</b>		<b>171,311,043</b>	<b>0.996604</b>
<b><u>I540-O&amp;M-CA-EXCL-SUP</u></b>					
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	

**JURISDICTIONAL SEPARATION STUDY**  
**SEP - Internal Factors Based on External Factors**  
**December 2022 - Test Year**

	ALLOCATOR	COMPANY PER BOOKS	SEPARATION FACTOR	JURISDICTIONAL	INTERNAL SEPARATION FACTOR
<b>Total I540-O&amp;M-CA-EXCL-SUP</b>		17,878,394		17,876,236	<b>0.999879</b>
<b><u>I600-DEPR-EXP-TOTAL</u></b>					
INC603000 - DEPR & AMORT EXP - INTANGIBLE	I900	15,099,201	0.997842	15,066,623	
INC603001 - DEPR & AMORT EXP - INTANGIBLE ARO	I900	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	I900	1,786,962	0.997842	1,783,106	
INC603093 - DEPR & AMORT EXP - GEN PLT - OTHER	I900	11,431,462	0.997842	11,406,797	
INC603200 - DEPR & AMORT EXP - PROP UNDER CAPT LEASES	I900	269,372	0.997842	268,791	
<b>Total I600-DEPR-EXP-TOTAL</b>		<b>206,942,131</b>		<b>205,115,535</b>	<b>0.991173</b>
<b><u>I605-AMORT-PROP-LOSS</u></b>					
INC605000 - ACCRETION EXPENSE - ARO REG DEBIT	I900	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	I900	(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	
<b>Total I605-AMORT-PROP-LOSS</b>		<b>(1,207,796)</b>		<b>(1,277,324)</b>	<b>1.057566</b>
<b><u>I608-TAX-OTH-INC-TAX</u></b>					
INC608100 - TAX OTH TH INC TAX - UTILITY OPERAT INCOME CLEARING	I900	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	
<b>Total I608-TAX-OTH-INC-TAX</b>		<b>68,854,474</b>		<b>68,401,047</b>	<b>0.993415</b>

**JURISDICTIONAL SEPARATION STUDY**  
**SEP - Internal Factors Based on External Factors**  
**December 2022 - Test Year**

	ALLOCATOR	COMPANY PER BOOKS	SEPARATION FACTOR	JURISDICTIONAL	INTERNAL SEPARATION FACTOR
<b><u>I611-GAIN-LOSS-SALE-PLT</u></b>					
INC611600 - GAIN FR DISP OF UTIL PLT FUTURE USE	E104	(4,851)	1.000000	(4,851)	
<b>Total I611-GAIN-LOSS-SALE-PLT</b>		<b>(4,851)</b>		<b>(4,851)</b>	<b>1.000000</b>
<b><u>I827-INTEREST-EXP</u></b>					
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	
<b>Total I827-INTEREST-EXP</b>		<b>50,255,617</b>		<b>49,809,349</b>	<b>0.991120</b>
<b><u>I900-LABOR-EXC-A&amp;G</u></b>					
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	

**JURISDICTIONAL SEPARATION STUDY**  
**SEP - Internal Factors Based on External Factors**  
**December 2022 - Test Year**

	ALLOCATOR	COMPANY PER BOOKS	SEPARATION FACTOR	JURISDICTIONAL	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	
<b>Total I900-LABOR-EXC-A&amp;G</b>		<b>65,706,438</b>		<b>65,564,668</b>	<b>0.997842</b>



**JURISDICTIONAL SEPARATION STUDY**  
**SEP - Blended Internal Separation Factors**  
**December 2022 - Test Year**

COSID	PLANT UNIT	ALLOCATOR	PLANT SITE - PER BOOKS	SEPARATION FACTOR	PLANT SITE - JURIS	BLENDED SEPARATION FACTOR
<b>BAL001100 - PLT IN SERV - STEAM</b>	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	
	<b>TOTAL BAL001100</b>			<b>1,140,724,861</b>		<b>1,140,381,514</b>
<b>BAL001300 - PLT IN SERV - OTH PRODUCTION</b>	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	
	<b>TOTAL BAL001300</b>			<b>1,131,038,048</b>		<b>1,110,776,263</b>
<b>BAL001401 - PLT IN SERV - TRANSMISSION - GSU</b>	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	
	<b>TOTAL BAL001401</b>			<b>14,402,141</b>		<b>14,103,612</b>
<b>BAL007100 - CWIP - STEAM</b>	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	

**JURISDICTIONAL SEPARATION STUDY**  
**SEP - Blended Internal Separation Factors**  
**December 2022 - Test Year**

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	
	<b>TOTAL BAL007100</b>		18,079,019		18,008,954	<b>0.996124</b>
<b>BAL007300 - CWIP - OTHER PRODUCTION - GT</b>	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	
	<b>TOTAL BAL007300</b>		1,058,851		1,033,360	<b>0.975926</b>
<b>BAL008155 - ACC PRV DEPR - FOSSIL DECOM</b>	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)	
	<b>TOTAL BAL008155</b>		(66,001,989)		(65,559,707)	<b>0.993299</b>
<b>BAL008300 - ACC PRV DEPR - OTH PRODUCTION</b>	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)	
	<b>TOTAL BAL008300</b>		(77,425,296)		(76,136,705)	<b>0.983357</b>
<b>BAL008401 - ACC PRV DEPR - TRANSMISSION - GSU</b>	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)	
	<b>TOTAL BAL008401</b>		(229,171)		(224,379)	<b>0.979091</b>

**JURISDICTIONAL SEPARATION STUDY**  
**SEP - Blended Internal Separation Factors**  
**December 2022 - Test Year**

COSID	PLANT UNIT	ALLOCATOR	PLANT SITE - PER BOOKS	SEPARATION FACTOR	PLANT SITE - JURIS	BLENDED SEPARATION FACTOR
<b>INC100000 - STEAM O&amp;M - OPERATION SUPERV &amp; ENG</b>	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	
	<b>TOTAL INC100000</b>		<b>2,630,204</b>		<b>2,629,317</b>	<b>0.999663</b>
<b>INC101210 - STEAM O&amp;M - FUEL - NON RECV EXP</b>	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	
	<b>TOTAL INC101210</b>		<b>2,798,071</b>		<b>2,798,071</b>	<b>1.000000</b>
<b>INC106000 - STEAM O&amp;M - MISC STEAM EXP</b>	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	
	<b>TOTAL INC106000</b>		<b>10,025,211</b>		<b>10,021,286</b>	<b>0.999608</b>
<b>INC110000 - STEAM O&amp;M - MAINT SUPERV &amp; ENG</b>	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	

**JURISDICTIONAL SEPARATION STUDY**  
**SEP - Blended Internal Separation Factors**  
**December 2022 - Test Year**

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	
	<b>TOTAL INC110000</b>		<b>3,484,999</b>		<b>3,484,999</b>	<b>1.000000</b>
<b>INC146000 - OTH PWR O&amp;M - OPERAT SUPERV &amp; ENG</b>	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	
	<b>TOTAL INC146000</b>		<b>2,354,409</b>		<b>2,340,334</b>	<b>0.994022</b>
<b>INC148000 - OTH PWR O&amp;M - GENERATION EXPENSES</b>	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	
	<b>TOTAL INC148000</b>		<b>1,008,040</b>		<b>988,176</b>	<b>0.980294</b>
<b>INC149000 - OTH PWR O&amp;M - MISC OTH PWR GENERAT</b>	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	
	<b>TOTAL INC149000</b>		<b>2,386,903</b>		<b>2,364,795</b>	<b>0.990738</b>

**JURISDICTIONAL SEPARATION STUDY**  
**SEP - Blended Internal Separation Factors**  
**December 2022 - Test Year**

COSID	PLANT UNIT	ALLOCATOR	PLANT SITE - PER BOOKS	SEPARATION FACTOR	PLANT SITE - JURIS	BLENDED SEPARATION FACTOR
<b>INC151000 - OTH PWR O&amp;M - MAINT SUPERV &amp; ENG</b>	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	
	<b>TOTAL INC151000</b>		<b>1,571,678</b>		<b>1,570,325</b>	<b>0.999139</b>
<b>INC152000 - OTH PWR O&amp;M - MAINT OF STRUCTURES</b>	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	
	<b>TOTAL INC152000</b>		<b>688,762</b>		<b>672,166</b>	<b>0.975905</b>
<b>INC153000 - OTH PWR O&amp;M - MAINT GENR &amp; ELECT PLT</b>	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	
	<b>TOTAL INC153000</b>		<b>3,037,137</b>		<b>2,987,595</b>	<b>0.983688</b>
<b>INC154000 - OTH PWR O&amp;M - MAINT MISC OTH PWR GEN</b>	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	
	<b>TOTAL INC154000</b>		<b>1,362,679</b>		<b>1,340,451</b>	<b>0.983688</b>
<b>INC603010 - DEPR &amp; AMORT EXP - STEAM (EXC COAL)</b>	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	
	<b>TOTAL INC603010</b>		<b>39,102,729</b>		<b>39,098,456</b>	<b>0.999891</b>

**JURISDICTIONAL SEPARATION STUDY**  
**SEP - Blended Internal Separation Factors**  
**December 2022 - Test Year**

COSID	PLANT UNIT	ALLOCATOR	PLANT SITE - PER BOOKS	SEPARATION FACTOR	PLANT SITE - JURIS	BLENDED SEPARATION FACTOR
<b>INC603030 - DEPR &amp; AMORT EXP - OTH PROD - GT</b>	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	
	<b>TOTAL INC603030</b>		<b>39,544,223</b>		<b>38,812,442</b>	<b>0.981495</b>
<b>INC603047 - DEPR &amp; AMORT EXP - TRANSMISSION - GSU</b>	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	
		<b>TOTAL INC603047</b>		<b>453,066</b>		<b>443,483</b>

**JURISDICTIONAL SEPARATION STUDY**  
**SEP - Internal Factors Based on Internal Factors**  
**December 2022 - Test Year**

	COMPANY PER BOOKS	SEPARATION FACTOR	JURISDICTIONAL	INTERNAL SEPARATION FACTOR
<b>I345T-PROD-PLANT</b>				
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	
<b>Total I345T-PROD-PLANT</b>	<b>2,271,762,910</b>		<b>2,251,157,777</b>	<b>0.990930</b>
<b>I365T-DIST-PLT-364-365</b>				
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	
<b>Total I365T-DIST-PLT-364-365</b>	<b>435,339,619</b>		<b>435,339,619</b>	<b>1.000000</b>
<b>I367T-DIST-PLT-366-367</b>				
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	
<b>Total I367T-DIST-PLT-366-367</b>	<b>275,687,631</b>		<b>275,687,631</b>	<b>1.000000</b>
<b>I375T-DIST-PLT-EXC-MTR</b>				
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	
<b>Total I375T-DIST-PLT-EXC-MTR</b>	<b>1,633,064,836</b>		<b>1,633,064,836</b>	<b>1.000000</b>
<b>I378T-DIST-PLANT</b>				
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	
<b>Total I378T-DIST-PLANT</b>	<b>1,705,744,842</b>		<b>1,705,451,886</b>	<b>0.999828</b>
<b>I379T-TRANS-DIST-PLT</b>				
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	
<b>Total I379T-TRANS-DIST-PLT</b>	<b>2,956,651,965</b>		<b>2,924,568,002</b>	<b>0.989149</b>
<b>I399T-GROSS-PLANT</b>				
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	
<b>Total I399T-GROSS-PLANT</b>	<b>5,947,386,001</b>		<b>5,893,145,644</b>	<b>0.990880</b>
<b>I409T-NET-PLANT</b>				
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)	
<b>Total I409T-NET-PLANT</b>	<b>4,254,225,505</b>		<b>4,208,022,973</b>	<b>0.989140</b>
<b>I439T-RATE-BASE</b>				
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	
<b>Total I439T-RATE-BASE</b>	<b>5,561,737,501</b>		<b>5,500,929,950</b>	<b>0.989067</b>
<b>I475T-TOTAL-REVENUES</b>				
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)	
<b>Total I475T-TOTAL-REVENUES</b>	<b>(619,436,173)</b>		<b>(619,322,170)</b>	<b>0.999816</b>
<b>I599T-O&amp;M-TOTAL</b>				
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	
<b>Total I599T-O&amp;M-TOTAL</b>	<b>189,773,251</b>		<b>189,187,279</b>	<b>0.996912</b>

**JURISDICTIONAL SEPARATION STUDY**  
**SEP - Internal Factors Based on Internal Factors**  
**December 2022 - Test Year**

	COMPANY PER BOOKS	SEPARATION FACTOR	JURISDICTIONAL	INTERNAL SEPARATION FACTOR
<b>I650T-OPER-EXP-BEF-TAX</b>				
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)	
<b>Total I650T-OPER-EXP-BEF-TAX</b>	<b>557,241,741</b>		<b>554,306,219</b>	<b>0.994732</b>
<b>I700T-NOI-BEF-INC-TAX</b>				
I475T-TOTAL-REVENUES	(619,436,173)	0.999816	(619,322,170)	
I650T-OPER-EXP-BEF-TAX	557,241,741	0.994732	554,306,219	
<b>Total I700T-NOI-BEF-INC-TAX</b>	<b>(62,194,432)</b>		<b>(65,015,951)</b>	<b>1.045366</b>
<b>I850T-PRETAX-INC</b>				
I700T-NOI-BEF-INC-TAX	(62,194,432)	1.045366	(65,015,951)	
I827-INTEREST-EXP	50,255,617	0.991120	49,809,349	
<b>Total I850T-PRETAX-INC</b>	<b>(11,938,815)</b>		<b>(15,206,602)</b>	<b>1.273711</b>



**RETAIL COST OF SERVICE STUDY**  
**COS - Internal Factors Based on External Factors**  
**December 2023 - Subsequent Year Adjustment**

	ALLOCATOR	Total	G - GS	G - GSD/GSDT	G - LP/LPT	G - Major Accts	G - OS
<b><u>I300-INTANG-PLANT</u></b>							
BAL001000 - PLT IN SERV - INTANGIBLE	I900	201,350,312	10,522,320	29,458,683	6,501,684	11,045,299	3,778,905
BAL001098 - PLT IN SERV - INTANGIBLE ARO	I900						
<b>TOTAL I300-INTANG-PLANT</b>		<b>201,350,312</b>	<b>10,522,320</b>	<b>29,458,683</b>	<b>6,501,684</b>	<b>11,045,299</b>	<b>3,778,905</b>
<b><u>I310-PROD-PLT-STEAM</u></b>							
BAL001100 - PLT IN SERV - STEAM	W310	1,164,611,469	40,723,632	251,043,517	65,793,645	149,141,320	8,219,512
BAL001800 - PLT IN SERV - ACQ ADJ SCHERER 4	W310	0	0	0	0	0	0
<b>TOTAL I310-PROD-PLT-STEAM</b>		<b>1,164,611,469</b>	<b>40,723,632</b>	<b>251,043,517</b>	<b>65,793,645</b>	<b>149,141,320</b>	<b>8,219,512</b>
<b><u>I340-PROD-PLT-OTHER</u></b>							
BAL001300 - PLT IN SERV - OTH PRODUCTION	W340	1,137,023,151	39,758,936	245,096,582	64,235,069	145,608,332	8,024,801
<b>TOTAL I340-PROD-PLT-OTHER</b>		<b>1,137,023,151</b>	<b>39,758,936</b>	<b>245,096,582</b>	<b>64,235,069</b>	<b>145,608,332</b>	<b>8,024,801</b>
<b><u>I350-TRANS-PLANT</u></b>							
BAL001400 - PLT IN SERV - TRANSMISSION	W355	1,721,692,549	60,856,373	368,821,913	95,386,711	218,024,579	11,409,522
BAL001401 - PLT IN SERV - TRANSMISSION - GSU	I345T	14,103,059	493,150	3,040,054	796,739	1,806,052	99,536
<b>TOTAL I350-TRANS-PLANT</b>		<b>1,735,795,608</b>	<b>61,349,523</b>	<b>371,861,967</b>	<b>96,183,450</b>	<b>219,830,631</b>	<b>11,509,058</b>
<b><u>I364-DIST-PLT-POLES</u></b>							
BAL001514 - PLT IN SERV - DIST 364 - POL, TWR & FIX	W364	201,818,157	7,343,718	44,874,698	11,279,496	12,969,051	2,631,928
<b>TOTAL I364-DIST-PLT-POLES</b>		<b>201,818,157</b>	<b>7,343,718</b>	<b>44,874,698</b>	<b>11,279,496</b>	<b>12,969,051</b>	<b>2,631,928</b>
<b><u>I365-DIST-PLT-OH-C&amp;D</u></b>							
BAL001515 - PLT IN SERV - DIST 365 - OH COND & DEV	W365	286,280,766	10,537,298	64,150,038	15,065,529	16,676,240	3,776,481
<b>TOTAL I365-DIST-PLT-OH-C&amp;D</b>		<b>286,280,766</b>	<b>10,537,298</b>	<b>64,150,038</b>	<b>15,065,529</b>	<b>16,676,240</b>	<b>3,776,481</b>
<b><u>I366-DIST-PLT-UGCOND</u></b>							
BAL001516 - PLT IN SERV - DIST 366 - UG CONDUIT	W366	20,196,287	737,125	4,482,301	1,117,524	1,277,954	264,180
<b>TOTAL I366-DIST-PLT-UGCOND</b>		<b>20,196,287</b>	<b>737,125</b>	<b>4,482,301</b>	<b>1,117,524</b>	<b>1,277,954</b>	<b>264,180</b>
<b><u>I367-DIST-PLT-UG-C&amp;D</u></b>							
BAL001517 - PLT IN SERV - DIST 367 - UG COND & DEV	W367	300,922,732	11,130,777	67,615,437	15,425,828	16,775,751	3,989,179
<b>TOTAL I367-DIST-PLT-UG-C&amp;D</b>		<b>300,922,732</b>	<b>11,130,777</b>	<b>67,615,437</b>	<b>15,425,828</b>	<b>16,775,751</b>	<b>3,989,179</b>
<b><u>I370-DIST-PLT-METERS</u></b>							
BAL001520 - PLT IN SERV - DIST 370 - METERS	E325	74,187,099	9,269,052	12,475,899	397,276	644,810	3,553
<b>TOTAL I370-DIST-PLT-METERS</b>		<b>74,187,099</b>	<b>9,269,052</b>	<b>12,475,899</b>	<b>397,276</b>	<b>644,810</b>	<b>3,553</b>
<b><u>I374-DIST-PLT-OTHER</u></b>							
BAL001510 - PLT IN SERV - DIST 360 - LAND	E104	4,545,824	165,410	1,006,054	255,717	295,379	59,281
BAL001511 - PLT IN SERV - DIST 361 - STRUCTURES	E104	35,715,479	1,299,585	7,904,333	2,009,109	2,320,722	465,761
BAL001512 - PLT IN SERV - DIST 362 - STATION EQ	E104	267,161,158	9,721,237	59,126,485	15,028,660	17,359,612	3,484,011
BAL001518 - PLT IN SERV - DIST 368 - TRANSF	W368	436,340,197	16,610,141	83,203,143	15,303,595	16,076,291	4,209,033
BAL001519 - PLT IN SERV - DIST 369 - SERVICES	E303	162,918,818	11,921,665	5,390,121	63,229	30,788	

**RETAIL COST OF SERVICE STUDY**  
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	ALLOCATOR	Total	G - GS	G - GSD/GSDT	G - LP/LPT	G - Major Accts	G - OS
BAL001523 - PLT IN SERV - DIST 373 - S LGT & TFC SIG	E508	94,401,488					94,401,488
<b>TOTAL I374-DIST-PLT-OTHER</b>		<b>1,001,082,964</b>	<b>39,718,038</b>	<b>156,630,136</b>	<b>32,660,309</b>	<b>36,082,792</b>	<b>102,619,574</b>
<b><u>I389-GENERAL-PLANT</u></b>							
BAL001600 - PLT IN SERV - GEN PLT - TRANSPORT	I900	44,971,837	2,350,173	6,579,633	1,452,159	2,466,981	844,023
BAL001710 - PLT IN SERV - GEN PLT - STRUCTURES	I900	97,164,401	5,077,692	14,215,698	3,137,478	5,330,063	1,823,563
BAL001720 - PLT IN SERV - GEN PLT - OTHER	I900	125,742,391	6,571,143	18,396,819	4,060,273	6,897,741	2,359,910
<b>TOTAL I389-GENERAL-PLANT</b>		<b>267,878,630</b>	<b>13,999,009</b>	<b>39,192,150</b>	<b>8,649,910</b>	<b>14,694,785</b>	<b>5,027,496</b>
<b><u>I400-ACCUM-PROV-DEPR</u></b>							
BAL008000 - ACC PRV DEPR - INTANGIBLE	I900	(39,537,990)	(2,066,207)	(5,784,630)	(1,276,698)	(2,168,901)	(742,042)
BAL008001 - ACC PRV DEPR - INTANGIBLE ARO	I900						
BAL008100 - ACC PRV DEPR - STEAM	W310	(505,412,232)	(17,673,037)	(108,946,604)	(28,552,796)	(64,723,600)	(3,567,062)
BAL008155 - ACC PRV DEPR - FOSSIL DECOM	W310	(69,428,288)	(2,427,738)	(14,965,954)	(3,922,287)	(8,891,057)	(490,006)
BAL008300 - ACC PRV DEPR - OTH PRODUCTION	W340	(106,763,189)	(3,733,249)	(23,013,861)	(6,031,487)	(13,672,202)	(753,506)
BAL008350 - ACC PRV DEPR - DISMANTLEMENT - OTHER	W340	(2,008,856)	(70,245)	(433,029)	(113,488)	(257,256)	(14,178)
BAL008400 - ACC PRV DEPR - TRANSMISSION	W355	(233,354,521)	(8,248,342)	(49,989,332)	(12,928,510)	(29,550,585)	(1,546,422)
BAL008401 - ACC PRV DEPR - TRANSMISSION - GSN	I345T	(667,835)	(23,353)	(143,958)	(37,729)	(85,524)	(4,713)
BAL008510 - ACC PRV DEPR - DIST 360 - LAND	E104	(62,272)	(2,266)	(13,782)	(3,503)	(4,046)	(812)
BAL008511 - ACC PRV DEPR - DIST 361 - STRUCTURES	E104	(10,892,998)	(396,365)	(2,410,772)	(612,766)	(707,806)	(142,054)
BAL008512 - ACC PRV DEPR - DIST 362 - STATION EQ	E104	(76,516,732)	(2,784,227)	(16,934,219)	(4,304,308)	(4,971,908)	(997,844)
BAL008514 - ACC PRV DEPR - DIST 364 - POL, TWR & FIX	W364	(101,155,183)	(3,680,814)	(22,492,071)	(5,653,503)	(6,500,341)	(1,319,173)
BAL008515 - ACC PRV DEPR - DIST 365 - OH COND & DEV	W365	(53,313,796)	(1,962,351)	(11,946,601)	(2,805,639)	(3,105,600)	(703,290)
BAL008516 - ACC PRV DEPR - DIST 366 - UG CONDUIT	W366	(375,300)	(13,698)	(83,293)	(20,767)	(23,748)	(4,909)
BAL008517 - ACC PRV DEPR - DIST 367 - UG COND & DEV	W367	(88,795,280)	(3,284,433)	(19,951,738)	(4,551,802)	(4,950,133)	(1,177,114)
BAL008518 - ACC PRV DEPR - DIST 368 - TRANSF	W368	(113,279,943)	(4,312,222)	(21,600,685)	(3,973,025)	(4,173,627)	(1,092,723)
BAL008519 - ACC PRV DEPR - DIST 369 - SERVICES	E303	(78,660,687)	(5,756,035)	(2,602,466)	(30,528)	(14,865)	
BAL008520 - ACC PRV DEPR - DIST 370 - METERS	E325	(47,215,990)	(5,899,239)	(7,940,220)	(252,844)	(410,386)	(2,262)
BAL008523 - ACC PRV DEPR - DIST 373 - S LGT & TFC SIG	E508	(13,104,374)					(13,104,374)
BAL008600 - ACC PRV DEPR - GEN PLT - TRANSP EQ	I900	(27,923,251)	(1,459,235)	(4,085,329)	(901,653)	(1,531,761)	(524,058)
BAL008710 - ACC PRV DEPR - GEN PLT - STRUCTURES	I900	(33,785,604)	(1,765,594)	(4,943,024)	(1,090,951)	(1,853,347)	(634,082)
BAL008720 - ACC PRV DEPR - GEN PLT - OTHER	I900	(47,957,249)	(2,506,187)	(7,016,415)	(1,548,559)	(2,630,749)	(900,053)
<b>TOTAL I400-ACCUM-PROV-DEPR</b>		<b>(1,650,211,571)</b>	<b>(68,064,837)</b>	<b>(325,297,983)</b>	<b>(78,612,843)</b>	<b>(150,227,443)</b>	<b>(27,720,677)</b>
<b><u>I410-FUTURE-USE</u></b>							
BAL005300 - PLT FUTURE USE - OTH PRODUCTION	W340	0	0	0	0	0	0
BAL005700 - PLT FUTURE USE - GENERAL	I900	1,248,185	65,229	182,617	40,304	68,471	23,426
<b>TOTAL I410-FUTURE-USE</b>		<b>1,248,185</b>	<b>65,229</b>	<b>182,617</b>	<b>40,304</b>	<b>68,471</b>	<b>23,426</b>
<b><u>I415-CWIP</u></b>							
BAL007000 - CWIP - INTANGIBLE PLANT	I900	9,866,808	515,627	1,443,570	318,603	541,255	185,178
BAL007100 - CWIP - STEAM	W310	18,772,698	656,436	4,046,641	1,060,546	2,404,051	132,493
BAL007300 - CWIP - OTHER PRODUCTION - GT	W340	7,224,197	252,613	1,557,247	408,124	925,138	50,986
BAL007400 - CWIP - TRANSMISSION	W355	79,824,983	2,821,560	17,100,151	4,422,533	10,108,546	528,994
BAL007500 - CWIP - DISTRIBUTION	I375T	9,788,792	375,627	1,826,321	408,512	453,031	612,543

**RETAIL COST OF SERVICE STUDY**  
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	ALLOCATOR	Total	G - GS	G - GSD/GSDT	G - LP/LPT	G - Major Accts	G - OS
BAL007600 - CWIP - GENERAL - TRANSPORT EQ	I900	7,565,255	395,351	1,106,839	244,285	415,001	141,983
<b>TOTAL I415-CWIP</b>		<b>133,042,733</b>	<b>5,017,213</b>	<b>27,080,769</b>	<b>6,862,605</b>	<b>14,847,021</b>	<b>1,652,178</b>
<b>I425-WORKING CAPITAL</b>							
BAL231000 - CASH	I599T	6,368,732	298,359	1,026,534	247,580	481,200	186,587
BAL242000 - CUSTOMER ACCOUNTS RECEIVABLE	I599T	82,834,269	3,880,574	13,351,511	3,220,119	6,258,683	2,426,824
BAL243100 - OTH ACCTS REC - MISC	I599T	9,855,523	461,706	1,588,547	383,126	744,651	288,741
BAL244000 - ACCUM PRV FR UNCOLLECTIBLE ACCTS	E205	(779,684)	(18,607)	(29,600)	(9,241)		(4,967)
BAL251000 - FUEL STOCK	E201	25,096,848	749,334	5,756,818	1,724,472	3,905,220	304,240
BAL254100 - PLANT MATERIALS & OPERATING SUPPLIES	I399T	83,821,066	3,214,393	16,877,685	4,161,575	8,193,671	1,965,240
BAL263000 - STORES EXPENSE	I399T	663,848	25,457	133,668	32,959	64,892	15,564
BAL265100 - PREPAYMENTS - GENERAL	I599T	6,691,312	313,471	1,078,528	260,120	505,573	196,038
BAL272000 - RENTS RECEIVABLE	I599T						
BAL273200 - ACCRUED UTILITY REVENUES - FPSC	I599T	66,224,840	3,102,464	10,674,346	2,574,440	5,003,729	1,940,212
BAL382200 - UNRECOVERED PLANT & REGULATORY COSTS	I599T	24,391,646	1,142,686	3,931,529	948,207	1,842,952	714,610
BAL382301 - OTH REG ASSETS - OTHER	I599T	75,327,407	3,528,896	12,141,529	2,928,295	5,691,489	2,206,893
BAL383000 - PRELIM SURVEY & INVEST CHARG & R/W	I599T	0	0	0	0	0	0
BAL386100 - MISC DEF DEB - OTHER	I599T	38,972,257	1,825,751	6,281,682	1,515,017	2,944,615	1,141,784
BAL386121 - MISC DEF DEB - SPC FUNDS - SFAS 158 - LIFE	I599T	1,065,545	49,918	171,748	41,422	80,509	31,218
BAL386180 - MISC DEF DEB - STORM MAINTENANCE	I399T	516,739,858	19,816,079	104,047,505	25,655,266	50,512,318	12,115,307
BAL386190 - MISC DEF DEB - DEF PENSION DEBIT	I900	31,494,970	1,645,888	4,607,891	1,016,985	1,727,692	591,092
BAL386417 - MISC DEF DEB - 2021 RATE CASE	I599T	667,050	31,250	107,517	25,931	50,400	19,543
BAL388000 - RESEARCH, DEVELOPMENT & DEMONSTRATION EXPENDITURES	I599T						
BAL628200 - ACCUM PRV INJURIES & DAMAGES - WORKERS COMPENSATION	I900	(3,591,778)	(187,702)	(525,497)	(115,980)	(197,031)	(67,410)
BAL628370 - ACC PRV PEN/BENFS-POST RETIREMENT BENEFITS	I900	(460,987)	(24,091)	(67,445)	(14,885)	(25,288)	(8,652)
BAL628430 - ACC MISC OPER PRV - DEF COMPENSAT	I900	(811,436)	(42,405)	(118,718)	(26,202)	(44,512)	(15,229)
BAL628440 - ACCUM PRV PENS & BENEFITS - SFAS 158	I900	(1,067,946)	(55,810)	(156,246)	(34,484)	(58,583)	(20,043)
BAL732100 - ACCTS PAY - GENERAL	I599T	(61,575,959)	(2,884,676)	(9,925,024)	(2,393,718)	(4,652,475)	(1,804,012)
BAL734100 - ACCTS PAYABLE - ASSOC COMPANIES	I599T	(21,735,411)	(1,018,248)	(3,503,388)	(844,948)	(1,642,256)	(636,790)
BAL736100 - TAXES ACCRUED - FEDERAL INCOME TAXES	I599T	17,355,935	813,081	2,797,489	674,699	1,311,357	508,483
BAL736110 - TAXES ACCRUED - STATE INCOME TAXES	I599T	146,708	6,873	23,647	5,703	11,085	4,298
BAL736205 - TAXES ACCRUED - PERSONAL PROPERTY	I409T	(22,767,337)	(850,123)	(4,617,800)	(1,146,291)	(2,278,779)	(586,475)
BAL736210 - TAXES ACCRUED - REVENUE TAXES	I599T	(8,448,518)	(395,791)	(1,361,761)	(328,430)	(638,342)	(247,519)
BAL736245 - TAXES ACCRUED - OTHER	I599T	(942,683)	(44,162)	(151,945)	(36,646)	(71,226)	(27,618)
BAL737000 - INTEREST ACCR ON LONG - TERM DEBT	I599T	(10,428,808)	(488,563)	(1,680,951)	(405,412)	(787,966)	(305,536)
BAL737200 - INTEREST ACCR ON CUST DEPOSITS	I599T	(554,817)	(25,992)	(89,427)	(21,568)	(41,920)	(16,255)
BAL741100 - TAX COLLECTIONS PAYABLE	I599T	(6,026,559)	(282,329)	(971,381)	(234,278)	(455,347)	(176,562)
BAL742100 - MISC CURR & ACC LIAB - OTHER	I599T	(61,594,314)	(2,885,536)	(9,927,982)	(2,394,432)	(4,653,862)	(1,804,550)
BAL742101 - MISC CURR & ACC LIAB - STORM LIABILITIES	I399T	(0)	(0)	(0)	(0)	(0)	(0)
BAL742801 - MISC CURR & ACC LIAB - POLE ATTCH RENT - PHONE	W364	(1,022,054)	(37,190)	(227,256)	(57,122)	(65,678)	(13,329)
BAL744000 - MISC CURRENT LIAB - DERIVATIVES	E201	0	0	0	0	0	0
BAL853113 - OTH DEF CREDITS - INC TAX PAY - FIN48	I599T	(171,940)	(8,055)	(27,714)	(6,684)	(12,991)	(5,037)
BAL853200 - OTH DEF CREDITS - OTHER	I599T	(43,362,834)	(2,031,438)	(6,989,370)	(1,685,697)	(3,276,352)	(1,270,416)
BAL854306 - OTH REG LIAB - DEF GAIN LAND SALES	I599T	(99,778)	(4,674)	(16,083)	(3,879)	(7,539)	(2,923)
BAL856100 - DEF GAINS FUTURE USE	I599T	(49,380)	(2,313)	(7,959)	(1,920)	(3,731)	(1,447)

**RETAIL COST OF SERVICE STUDY**  
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	ALLOCATOR	Total	G - GS	G - GSD/GSDT	G - LP/LPT	G - Major Accts	G - OS
<b>TOTAL I425-WORKING_CAPITAL</b>		<b>742,225,594</b>	<b>29,618,474</b>	<b>144,202,629</b>	<b>35,654,098</b>	<b>70,416,157</b>	<b>17,641,904</b>
<b>I440-REVS-EXCL-MISC-SERV</b>							
INC040000 - RETAIL SALES - BASE REVENUES	E401	589,407,498	26,698,549	109,702,238	26,143,587	42,763,053	20,347,289
INC054000 - RENT FROM ELECTRIC PROPERTY - GENERAL	I900	2,382,431	124,503	348,563	76,930	130,691	44,713
INC054400 - RENT FROM ELECTRIC PROPERTY - POLE ATTACHMENTS	W364	2,878,819	104,754	640,112	160,895	184,996	37,543
INC056130 - OTH ELECTRIC REVENUES - TRANSMISSION	E101	458,311	16,221	98,265	25,425	57,640	3,041
INC056213 - OTH ELECTRIC REVENUES - TRANS. SERVICE DEMAND (SHORT-TE	E101	4,286,927	151,729	919,151	237,821	539,148	28,447
INC056224 - OTH ELECTRIC REVENUES - ANCILLARY SERVICES (REG, SPINNIN	I310	30,505	1,067	6,576	1,723	3,906	215
INC056700 - OTH ELECTRIC REVENUES - MISC	I599T	5,067,250	237,388	816,757	196,985	382,865	148,457
INC056920 - OTH ELECTRIC REVENUES - UNBILLED REVENUES - FPSC	E206	222,602	6,602	50,729	15,453	35,616	2,680
<b>TOTAL I440-REVS-EXCL-MISC-SERV</b>		<b>604,734,343</b>	<b>27,340,812</b>	<b>112,582,390</b>	<b>26,858,821</b>	<b>44,097,914</b>	<b>20,612,385</b>
<b>I450-MISC-SERV-REVS</b>							
INC050400 - FIELD COLLECTION LATE PAYMENT CHARGES	E311	5,876,829	370,912	72,331		184	701
INC051010 - MISC SERV REVS - INITIAL CONNECTION	E312	131,754	8,316	1,622		4	16
INC051020 - MISC SERV REVS - RECONNECT AFTER NON PAYMENT	E313	959,196	1,217				
INC051030 - MISC SERV REVS - CONNECT / DISCONNECT	E314	2,009,311	200,894	37,127		103	393
INC051040 - MISC SERV REVS - RETURNED CUSTOMER CHECKS	E315	329,297	6,031	3,463			
INC051050 - MISC SERV REVS - CURRENT DIVERSION PENALTY	E316	158,720	10,018	1,954		5	19
INC051060 - MISC SERV REVS - OTHER BILLINGS	E356	359,310	25,730	11,656	150	97	7,626
INC051100 - MISC SERV REVS - REIMBURSEMENTS - OTHER	E356	(167,000)	(11,959)	(5,418)	(70)	(45)	(3,544)
<b>TOTAL I450-MISC-SERV-REVS</b>		<b>9,657,417</b>	<b>611,159</b>	<b>122,734</b>	<b>80</b>	<b>348</b>	<b>5,210</b>
<b>I500-O&amp;M-EXCL-CUST-ACCTS</b>							
INC100000 - STEAM O&M - OPERATION SUPERV & ENG	W500	(2,563,597)	(79,611)	(579,748)	(168,815)	(382,372)	(28,036)
INC101210 - STEAM O&M - FUEL - NON RECV EXP	E201	(2,792,955)	(83,391)	(640,660)	(191,911)	(434,601)	(33,858)
INC102000 - STEAM O&M - STEAM EXPENSES	W502	(3,134,944)	(103,522)	(692,270)	(191,691)	(434,344)	(28,171)
INC105000 - STEAM O&M - ELECTRIC EXPENSES	W505	(2,604,663)	(86,601)	(573,576)	(157,856)	(357,696)	(22,822)
INC106000 - STEAM O&M - MISC STEAM EXP	E106	(9,984,598)	(353,389)	(2,140,776)	(553,904)	(1,255,719)	(66,254)
INC110000 - STEAM O&M - MAINT SUPERV & ENG	W510	(3,420,589)	(104,268)	(778,847)	(229,927)	(520,743)	(39,348)
INC111000 - STEAM O&M - MAINT OF STRUCTURES	E106	(3,512,594)	(124,323)	(753,128)	(194,864)	(441,763)	(23,308)
INC112000 - STEAM O&M - MAINT OF BOILER PLANT	E201	(10,605,639)	(316,660)	(2,432,765)	(728,742)	(1,650,301)	(128,568)
INC113000 - STEAM O&M - MAINT OF ELECTRIC PLANT	E201	(2,166,557)	(64,688)	(496,974)	(148,870)	(337,129)	(26,264)
INC114000 - STEAM O&M - MAINT OF MISC STEAM PLT	E201	(1,860,020)	(55,536)	(426,659)	(127,807)	(289,430)	(22,548)
INC146000 - OTH PWR O&M - OPERAT SUPERV & ENG	W546	(2,352,195)	(78,530)	(517,104)	(141,781)	(321,280)	(20,289)
INC148000 - OTH PWR O&M - GENERATION EXPENSES	W548	(962,990)	(34,115)	(206,388)	(53,348)	(120,942)	(6,359)
INC149000 - OTH PWR O&M - MISC OTH PWR GENERAT	E106	(1,926,770)	(68,195)	(413,115)	(106,889)	(242,321)	(12,785)
INC151000 - OTH PWR O&M - MAINT SUPERV & ENG	W551	(856,756)	(26,405)	(194,295)	(56,898)	(128,872)	(9,569)
INC152000 - OTH PWR O&M - MAINT OF STRUCTURES	E106	(644,497)	(22,811)	(138,185)	(35,754)	(81,056)	(4,277)
INC153000 - OTH PWR O&M - MAINT GENR & ELECT PLT	E201	(3,700,685)	(110,494)	(848,878)	(254,284)	(575,849)	(44,862)
INC154000 - OTH PWR O&M - MAINT MISC OTH PWR GEN	E201	(1,285,221)	(38,374)	(294,809)	(88,311)	(199,988)	(15,580)
INC156000 - OTH PWR O&M - SYS CNTR & L DISPATCH	E106	(35,914)	(1,271)	(7,700)	(1,992)	(4,517)	(238)
INC260010 - TRANS O&M - OPERAT SUPERV & ENG	W355	(1,319,737)	(46,649)	(282,715)	(73,117)	(167,123)	(8,746)
INC261000 - TRANS O&M - LOAD DISPATCHING	E101	(97,669)	(3,457)	(20,941)	(5,418)	(12,283)	(648)

**RETAIL COST OF SERVICE STUDY**  
**COS - Internal Factors Based on External Factors**  
**December 2023 - Subsequent Year Adjustment**

	ALLOCATOR	Total	G - GS	G - GSD/GSDT	G - LP/LPT	G - Major Accts	G - OS
INC262000 - TRANS O&M - STATION EXPENSES	E101	(744,493)	(26,350)	(159,625)	(41,301)	(93,632)	(4,940)
INC263000 - TRANS O&M - OVERHEAD LINE EXPENSES	W355	(6,389)	(226)	(1,369)	(354)	(809)	(42)
INC265000 - TRANS O&M - TRANS OF ELECTR BY OTH	E101	(2,531,122)	(89,585)	(542,692)	(140,416)	(318,328)	(16,796)
INC266000 - TRANS O&M - MISC TRANS EXP	W355	(24,410)	(863)	(5,229)	(1,352)	(3,091)	(162)
INC268010 - TRANS O&M - MAINT SUPERV & ENG	W355	(937,349)	(33,132)	(200,799)	(51,932)	(118,700)	(6,212)
INC269000 - TRANS O&M - MAINT OF STRUCTURES	E101	(452,635)	(16,020)	(97,049)	(25,110)	(56,926)	(3,004)
INC270000 - TRANS O&M - MAINT OF STATION EQ	E101	(111,340)	(3,941)	(23,872)	(6,177)	(14,003)	(739)
INC271000 - TRANS O&M - MAINT OF OVERHEAD LINES	W355	(176,562)	(6,241)	(37,823)	(9,782)	(22,359)	(1,170)
INC380000 - DIST O&M - OPERATION SUPERV & ENG	I378T	(4,195,597)	(175,297)	(779,744)	(169,085)	(187,966)	(252,216)
INC381000 - DIST O&M - LOAD DISPATCHING	E104	(588,214)	(21,403)	(130,180)	(33,089)	(38,221)	(7,671)
INC382000 - DIST O&M - SUBSTATION EXPENSES	E104	(85,287)	(3,103)	(18,875)	(4,798)	(5,542)	(1,112)
INC383000 - DIST O&M - OVERHEAD LINE EXPENSES	W583	(1,490,186)	(61,824)	(295,273)	(69,530)	(77,923)	(17,029)
INC384000 - DIST O&M - UNDERGROUND LINE EXP	W584	(585,403)	(26,249)	(107,046)	(23,645)	(25,774)	(6,066)
INC385000 - DIST O&M - ST LIGHT & SIGNAL SYSTEMS	E508	(1,898,242)					(1,898,242)
INC386000 - DIST O&M - METER EXPENSES	E325	(3,041,026)	(379,951)	(511,403)	(16,285)	(26,432)	(146)
INC387000 - DIST O&M - CUSTOMER INSTALLATIONS EXP	E310	(221,077)	(16,175)	(7,327)	(94)	(56)	
INC388000 - DIST O&M - MISC DISTRIBUTION EXPENSES	I378T	(3,073,716)	(128,423)	(571,244)	(123,873)	(137,705)	(184,775)
INC390000 - DIST O&M - MAINT SUPERV & ENG	I378T	(2,056,241)	(85,912)	(382,149)	(82,868)	(92,121)	(123,610)
INC391000 - DIST O&M - MAINT OF STRUCTURES	E104	(222,813)	(8,108)	(49,312)	(12,534)	(14,478)	(2,906)
INC392000 - DIST O&M - MAINT OF STATION EQ	E104	(102,425)	(3,727)	(22,668)	(5,762)	(6,655)	(1,336)
INC393000 - DIST O&M - MAINT OF OVERHEAD LINES	W583	(3,635,737)	(150,839)	(720,402)	(169,639)	(190,115)	(41,547)
INC394000 - DIST O&M - MAINT UNDERGROUND LINES	W584	(1,241,896)	(55,687)	(227,091)	(50,161)	(54,677)	(12,870)
INC395000 - DIST O&M - MAINT OF LINE TRANSFORMERS	W368	(27,752)	(1,056)	(5,292)	(973)	(1,022)	(268)
INC396000 - DIST O&M - MAINT S LIGHT & SIGNAL SYST	E508	(253,747)					(253,747)
INC397000 - DIST O&M - MAINT OF METERS	E325	12,735	1,591	2,142	68	111	1
INC407000 - CUST SERV & INFO - SUPERVISION	E356	(27,248)	(1,951)	(884)	(11)	(7)	(578)
INC408000 - CUST SERV & INFO - CUST ASSIST EXP	E356	(6,781,043)	(485,580)	(219,979)	(2,831)	(1,822)	(143,916)
INC409000 - CUST SERV & INFO - INFO & INST ADV GEN	E356	(5,127)	(367)	(166)	(2)	(1)	(109)
INC510000 - DEMONSTRATING AND SELLING EXPENSES	E356	(523,087)	(37,457)	(16,969)	(218)	(141)	(11,102)
INC520010 - A&G EXP - SALARIES	I900	(19,406,757)	(1,014,173)	(2,839,318)	(626,652)	(1,064,580)	(364,222)
INC521000 - A&G EXP - OFF SUPPL & EXP	I900	(5,401,521)	(282,277)	(790,273)	(174,417)	(296,307)	(101,375)
INC523000 - A&G EXP - OUTSIDE SERVICES EMPLOYED	I900	(23,619,690)	(1,234,336)	(3,455,694)	(762,689)	(1,295,685)	(443,290)
INC524000 - A&G EXP - PROPERTY INSURANCE	I399T	(2,191,113)	(84,025)	(441,189)	(108,785)	(214,186)	(51,372)
INC525000 - A&G EXP - INJURIES AND DAMAGES	I900	(3,280,104)	(171,414)	(479,898)	(105,916)	(179,934)	(61,560)
INC526100 - A&G EXP - EMP PENSIONS & BENEFITS	I900	(3,691,919)	(192,935)	(540,148)	(119,214)	(202,524)	(69,289)
INC528010 - A&G EXP - REGULATORY COMMISSION EXPENSE - FPSC	I900	(293,485)	(15,337)	(42,938)	(9,477)	(16,099)	(5,508)
INC528220 - A&G EXP - REGULATORY COMMISSION EXPENSE - RAF - RETAIL B/	I900	(521,816)	(27,269)	(76,345)	(16,850)	(28,625)	(9,793)
INC530000 - A&G EXP - MISC GENERAL EXPENSES	I900	(687,815)	(35,944)	(100,631)	(22,210)	(37,731)	(12,909)
INC531000 - A&G EXP - RENTS	I900	(65,455)	(3,421)	(9,576)	(2,114)	(3,591)	(1,228)
INC535000 - A&G EXP - MAINT OF GEN PLT	I389	(433,570)	(22,658)	(63,434)	(14,000)	(23,784)	(8,137)
<b>TOTAL I500-O&amp;M-EXCL-CUST-ACCTS</b>		<b>(150,449,267)</b>	<b>(6,703,955)</b>	<b>(26,411,298)</b>	<b>(6,516,259)</b>	<b>(12,809,768)</b>	<b>(4,663,524)</b>

**I540-O&M-CA-EXCL-SUP**

INC402000 - CUST ACCT O&M - METER READING EXP	E330	(162,759)	(11,098)	(5,663)	(73)	(48)	(9)
INC403000 - CUST ACCT O&M - CUST REC & COLLECT	E356	(10,752,872)	(769,996)	(348,826)	(4,490)	(2,890)	(228,211)

**RETAIL COST OF SERVICE STUDY**  
**COS - Internal Factors Based on External Factors**  
**December 2023 - Subsequent Year Adjustment**

	ALLOCATOR	Total	G - GS	G - GSD/GSDT	G - LP/LPT	G - Major Accts	G - OS
INC404000 - CUST ACCT O&M - UNCOLLECTIBLE ACCTS	E205	(5,904,174)	(140,898)	(224,146)	(69,979)		(37,611)
INC405000 - CUST ACCT - MISC CUSTOMER ACCOUNTS EXPENSES	E355	(2,598,030)	(331,892)	(389,829)	(12,653)	(21,890)	(47,299)
<b>TOTAL I540-O&amp;M-CA-EXCL-SUP</b>		<b>(19,417,835)</b>	<b>(1,253,884)</b>	<b>(968,463)</b>	<b>(87,195)</b>	<b>(24,828)</b>	<b>(313,131)</b>

**1600-DEPR-EXP-TOTAL**

INC603000 - DEPR & AMORT EXP - INTANGIBLE	I900	(19,707,249)	(1,029,877)	(2,883,281)	(636,355)	(1,081,063)	(369,862)
INC603001 - DEPR & AMORT EXP - INTANGIBLE ARO	I900	(2,330,001)	(121,763)	(340,892)	(75,237)	(127,815)	(43,729)
INC603010 - DEPR & AMORT EXP - STEAM (EXC COAL)	W310	(51,442,183)	(1,798,808)	(11,088,871)	(2,906,178)	(6,587,738)	(363,065)
INC603011 - DEPR & AMORT EXP - FOSSIL DECOMM	W310	(3,271,870)	(114,409)	(705,284)	(184,841)	(418,999)	(23,092)
INC603030 - DEPR & AMORT EXP - OTH PROD - GT	W340	(41,192,909)	(1,440,416)	(8,879,539)	(2,327,155)	(5,275,205)	(290,728)
INC603036 - DEPR & AMORT EXP - DISMANT OTH PROD	W340	(1,083,207)	(37,877)	(233,496)	(61,195)	(138,717)	(7,645)
INC603041 - DEPR & AMORT EXP - TRANSMISSION	W355	(39,313,656)	(1,389,613)	(8,421,793)	(2,178,089)	(4,978,440)	(260,529)
INC603047 - DEPR & AMORT EXP - TRANSMISSION - GSU	I345T	(443,465)	(15,507)	(95,593)	(25,053)	(56,791)	(3,130)
INC603051 - DEPR & AMORT EXP - DIST 361 - STRUCTURES	E104	(678,605)	(24,693)	(150,185)	(38,174)	(44,094)	(8,850)
INC603052 - DEPR & AMORT EXP - DIST 362 - STATION EQ	E104	(8,285,763)	(301,495)	(1,833,755)	(466,100)	(538,393)	(108,053)
INC603054 - DEPR & AMORT EXP - DIST 364 - POL, TOWER & FIX	W364	(8,677,931)	(315,771)	(1,929,556)	(485,004)	(557,653)	(113,170)
INC603055 - DEPR & AMORT EXP - DIST 365 - OH COND & DEV	W365	(8,587,414)	(316,082)	(1,924,275)	(451,913)	(500,228)	(113,281)
INC603056 - DEPR & AMORT EXP - DIST 366 - UG CONDUIT	W366	(222,104)	(8,106)	(49,293)	(12,290)	(14,054)	(2,905)
INC603057 - DEPR & AMORT EXP - DIST 367 - UG COND & DEV	W367	(7,245,031)	(267,985)	(1,627,913)	(371,393)	(403,894)	(96,044)
INC603058 - DEPR & AMORT EXP - DIST 368 - TRANSF	W368	(9,196,562)	(350,085)	(1,753,638)	(322,548)	(338,833)	(88,712)
INC603059 - DEPR & AMORT EXP - DIST 369 - SERVICES	E303	(4,742,523)	(347,036)	(156,905)	(1,841)	(896)	
INC603060 - DEPR & AMORT EXP - DIST 370 - METERS	E325	(4,179,527)	(522,197)	(702,863)	(22,382)	(36,327)	(200)
INC603063 - DEPR & AMORT EXP - DIST 373 - S LGT & TFC SIG	E508	(3,869,909)					(3,869,909)
INC603091 - DEPR & AMORT EXP - GEN PLT - STRUCTURES	I900	(1,765,141)	(92,244)	(258,250)	(56,997)	(96,829)	(33,128)
INC603093 - DEPR & AMORT EXP - GEN PLT - OTHER	I900	(8,082,320)	(422,372)	(1,182,489)	(260,981)	(443,365)	(151,687)
INC603200 - DEPR & AMORT EXP - PROP UNDER CAPT LEASES	I900	(268,757)	(14,045)	(39,321)	(8,678)	(14,743)	(5,044)
<b>TOTAL 1600-DEPR-EXP-TOTAL</b>		<b>(224,586,128)</b>	<b>(8,930,381)</b>	<b>(44,257,192)</b>	<b>(10,892,405)</b>	<b>(21,654,078)</b>	<b>(5,952,763)</b>

**1605-AMORT-PROP-LOSS**

INC605000 - ACCRETION EXPENSE - ARO REG DEBIT	I900	(3,534,077)	(184,687)	(517,055)	(114,117)	(193,866)	(66,327)
INC607000 - AMORT PROP LOSS & UNRECOV REG CSTS	I409T	(5,174,814)	(193,225)	(1,049,585)	(260,542)	(517,946)	(133,300)
INC607143 - REGULATORY CREDIT - ASSET RET OBLIG	I900	5,864,078	306,450	857,948	189,353	321,681	110,056
INC607338 - AMORT OF REG ASSETS - DEF AMT OPRB	I900	(325,444)	(17,007)	(47,614)	(10,509)	(17,853)	(6,108)
INC607342 - AMORT OF REG ASSETS - SMITH 1&2 UNRECOV PLT - NON-ECRC	I310	(2,513,833)	(87,903)	(541,882)	(142,017)	(321,924)	(17,742)
INC607343 - AMORT OF REG ASSETS/LIAB - DEF RETURN TRANSM PROJ	W355	(356,152)	(12,589)	(76,295)	(19,732)	(45,101)	(2,360)
INC607344 - AMORT OF REG ASSET - PLANT SCHOLZ DECOM INVENTORY	I310	(165,896)	(5,801)	(35,760)	(9,372)	(21,245)	(1,171)
<b>TOTAL 1605-AMORT-PROP-LOSS</b>		<b>(6,206,138)</b>	<b>(194,762)</b>	<b>(1,410,244)</b>	<b>(366,935)</b>	<b>(796,254)</b>	<b>(116,952)</b>

**1608-TAX-OTH-INC-TAX**

INC608100 - TAX OTH TH INC TAX - UTILITY OPERAT INCOME CLEARING	I900	(3,732,313)	(195,046)	(546,058)	(120,518)	(204,740)	(70,047)
INC608105 - TAX OTH TH INC TAX - PROPERTY TAX	I409T	(55,216,434)	(2,061,759)	(11,199,310)	(2,780,040)	(5,526,605)	(1,422,346)
<b>TOTAL 1608-TAX-OTH-INC-TAX</b>		<b>(58,948,747)</b>	<b>(2,256,805)</b>	<b>(11,745,368)</b>	<b>(2,900,558)</b>	<b>(5,731,345)</b>	<b>(1,492,393)</b>

**1611-GAIN-LOSS-SALE-PLT**

INC611600 - GAIN FR DISP OF UTIL PLT FUTURE USE	E104	4,851	177	1,074	273	315	63
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**RETAIL COST OF SERVICE STUDY**  
**COS - Internal Factors Based on External Factors**  
**December 2023 - Subsequent Year Adjustment**

	ALLOCATOR	Total	G - GS	G - GSD/GSDT	G - LP/LPT	G - Major Accts	G - OS
<b>TOTAL I611-GAIN-LOSS-SALE-PLT</b>		<b>4,851</b>	<b>177</b>	<b>1,074</b>	<b>273</b>	<b>315</b>	<b>63</b>
<b>1827-INTEREST-EXP</b>							
INC827000 - INTEREST ON LONG-TERM DEBT	I439T	(44,686,596)	(1,684,268)	(9,013,361)	(2,237,363)	(4,453,593)	(1,125,161)
INC828000 - AMORTIZATION OF DEBT DISCOUNT & EXPENSE	I439T	(844,711)	(31,838)	(170,380)	(42,293)	(84,186)	(21,269)
INC828100 - AMORTIZATION OF LOSS ON REACQ. DEBT	I439T	(881,399)	(33,221)	(177,780)	(44,130)	(87,843)	(22,193)
INC831100 - INTEREST ON CUSTOMER DEPOSITS	I439T	(1,433,143)	(54,016)	(289,067)	(71,754)	(142,831)	(36,085)
INC831510 - INTEREST ON SHORT TERM DEBT	I439T	(2,382,000)	(89,779)	(480,453)	(119,262)	(237,397)	(59,976)
<b>TOTAL 1827-INTEREST-EXP</b>		<b>(50,227,849)</b>	<b>(1,893,121)</b>	<b>(10,131,041)</b>	<b>(2,514,802)</b>	<b>(5,005,850)</b>	<b>(1,264,684)</b>
<b>1900-LABOR-EXC-A&amp;G</b>							
L_INC100000 - STEAM O&M PAY - OPERAT SUPERV & ENG	W500	939,676	29,181	212,504	61,879	140,157	10,277
L_INC102000 - STEAM O&M PAY - STEAM EXPENSES	W502	1,791,935	59,173	395,702	109,571	248,271	16,103
L_INC105000 - STEAM O&M PAY - ELECTRIC EXPENSES	W505	1,595,344	53,042	351,313	96,686	219,087	13,978
L_INC106000 - STEAM O&M PAY - MISC STEAM POWER EXPENSES	E106	616,686	21,827	132,222	34,211	77,558	4,092
L_INC110000 - STEAM O&M PAY - MAINT SUPERV & ENG	W510	933,223	28,447	212,489	62,730	142,072	10,735
L_INC112000 - STEAM O&M PAY - MAINT OF BOILER PLANT	E201	1,425,839	42,572	327,065	97,973	221,869	17,285
L_INC113000 - STEAM O&M PAY - MAINT OF ELECTRIC PLANT	E201	609,132	18,187	139,725	41,855	94,785	7,384
L_INC114000 - STEAM O&M PAY - MAINT OF MISC STEAM PLT	E201	13,044	389	2,992	896	2,030	158
L_INC146000 - OTH PWR O&M PAY - OPERAT SUPERV & ENG	W546	2,462,162	82,201	541,279	148,410	336,300	21,237
L_INC148000 - OTH PWR O&M PAY- GENERATION EXPENSES	W548	968,650	34,315	207,601	53,661	121,653	6,396
L_INC149000 - OTH PWR O&M PAY - MISC OTHER POWER GENERATION EXPEN	E106	870,196	30,799	186,577	48,275	109,441	5,774
L_INC151000 - OTH PWR O&M PAY - MAINT SUPERV & ENG	W551	527,572	16,260	119,643	35,037	79,356	5,892
L_INC152000 - OTH PWR O&M PAY - MAINT OF STRUCTURES	E106	840,074	29,733	180,118	46,604	105,652	5,574
L_INC153000 - OTH PWR O&M PAY - MAINT GENERATING & ELECTRIC PLANT	E201	133,000	3,971	30,508	9,139	20,696	1,612
L_INC260010 - TRANS O&M PAY - OPERATION SUPERV & ENGINEERING	W355	202,374	7,153	43,353	11,212	25,627	1,341
L_INC261000 - TRANS O&M PAY - LOAD DISPATCHING	E101	(44,752)	(1,584)	(9,595)	(2,483)	(5,628)	(297)
L_INC262000 - TRANS O&M PAY - STATION EXPENSES	E101	555,221	19,651	119,044	30,801	69,828	3,684
L_INC263000 - TRANS O&M PAY - OVERHEAD LINE EXPENSES	W355	4,470	158	958	248	566	30
L_INC266000 - TRANS O&M PAY - MISC TRANSMISSION EXPENSES	W355	12,672	448	2,715	702	1,605	84
L_INC268010 - TRANS O&M PAY - MAINT SUPERV & ENG	W355	531,473	18,786	113,852	29,445	67,302	3,522
L_INC269000 - TRANS O&M PAY - MAINT OF STRUCTURES	E101	246,099	8,710	52,766	13,653	30,951	1,633
L_INC270000 - TRANS O&M PAY - MAINT OF STATION EQ	E101	417,238	14,767	89,459	23,147	52,474	2,769
L_INC271000 - TRANS O&M PAY - MAINT OF OVERHEAD LINES	W355	164,537	5,816	35,247	9,116	20,836	1,090
L_INC380000 - DIST O&M PAY - OPERATION SUPERVISION AND ENGINEERING	I378T	6,891,907	287,952	1,280,848	277,748	308,763	414,303
L_INC381000 - DIST O&M PAY - LOAD DISPATCHING	E104	549,193	19,984	121,544	30,894	35,686	7,162
L_INC382000 - DIST O&M PAY - SUBSTATION EXPENSES	E104	83,877	3,052	18,563	4,718	5,450	1,094
L_INC383000 - DIST O&M PAY - OVERHEAD LINE EXPENSES	W583	8,647,532	358,767	1,713,463	403,483	452,184	98,818
L_INC384000 - DIST O&M PAY - UNDERGROUND LINE EXP	W584	246,824	11,068	45,134	9,969	10,867	2,558
L_INC386000 - DIST O&M PAY - METER EXPENSES	E325	2,611,698	326,310	439,204	13,986	22,700	125
L_INC387000 - DIST O&M PAY - CUSTOMER INSTALLATIONS EXP	E310	174,740	12,785	5,791	75	44	
L_INC388000 - DIST O&M PAY - MISC DISTRIBUTION EXPENSES	I378T	1,695,026	70,820	315,017	68,311	75,939	101,895
L_INC390000 - DIST O&M PAY - MAINT SUPERV & ENG	I378T	1,663,196	69,490	309,102	67,028	74,513	99,982
L_INC392000 - DIST O&M PAY - MAINT OF STATION EQ	E104	294,429	10,713	65,161	16,563	19,131	3,840
L_INC393000 - DIST O&M PAY - MAINT OF OVERHEAD LINES	W583	678,207	28,137	134,383	31,644	35,464	7,750

**RETAIL COST OF SERVICE STUDY**  
**COS - Internal Factors Based on External Factors**  
**December 2023 - Subsequent Year Adjustment**

	ALLOCATOR	Total	G - GS	G - GSD/GSDT	G - LP/LPT	G - Major Accts	G - OS
L_INC394000 - DIST O&M PAY - MAINT UNDERGROUND LINES	W584	328,800	14,743	60,124	13,280	14,476	3,407
L_INC395000 - DIST O&M PAY - MAINT OF LINE TRANSFORMERS	W368	13,455	512	2,566	472	496	130
L_INC396000 - DIST O&M PAY - MAINT OF STREET LIGHTING & SIGNAL SYSTEM:	E508	41,225					41,225
L_INC397000 - DIST O&M PAY - MAINT OF METERS	E325	(12,402)	(1,549)	(2,086)	(66)	(108)	(1)
L_INC402000 - CUST ACCT O&M PAY - METER READING EXP	E330	10,619,404	724,077	369,478	4,745	3,109	612
L_INC403000 - CUST ACCT O&M PAY - CUST REC & COLLECT	E356	3,770,953	270,032	122,331	1,575	1,013	80,032
L_INC407000 - CUST SERV & INFO PAY - SUPERVISION	E356	749	54	24	0	0	16
L_INC408000 - CUST SERV & INFO PAY - CUST ASSIST EXP	E356	4,763,765	341,126	154,538	1,989	1,280	101,103
L_INC409000 - CUST SERV & INFO PAY - INFO & INST ADV - GENERAL	E356	2,067	148	67	1	1	44
L_INC510000 - DEMONSTRATING AND SELLING EXPENSES	E356	248,007	17,759	8,045	104	67	5,264
<b>TOTAL I900-LABOR-EXC-A&amp;G</b>		<b>59,128,518</b>	<b>3,089,984</b>	<b>8,650,835</b>	<b>1,909,284</b>	<b>3,243,562</b>	<b>1,109,713</b>



**RETAIL COST OF SERVICE STUDY**  
**COS - Internal Factors Based on External Factors**  
**December 2023 - Subsequent Year Adjustment**

	<b>G - Residential</b>	<b>G - SBS</b>
<b><u>I300-INTANG-PLANT</u></b>		
BAL001000 - PLT IN SERV - INTANGIBLE	139,968,268	75,153
BAL001098 - PLT IN SERV - INTANGIBLE ARO		
<b>TOTAL I300-INTANG-PLANT</b>	<b>139,968,268</b>	<b>75,153</b>
<b><u>I310-PROD-PLT-STEAM</u></b>		
BAL001100 - PLT IN SERV - STEAM	648,500,458	1,189,384
BAL001800 - PLT IN SERV - ACQ ADJ SCHERER 4	0	0
<b>TOTAL I310-PROD-PLT-STEAM</b>	<b>648,500,458</b>	<b>1,189,384</b>
<b><u>I340-PROD-PLT-OTHER</u></b>		
BAL001300 - PLT IN SERV - OTH PRODUCTION	633,138,221	1,161,209
<b>TOTAL I340-PROD-PLT-OTHER</b>	<b>633,138,221</b>	<b>1,161,209</b>
<b><u>I350-TRANS-PLANT</u></b>		
BAL001400 - PLT IN SERV - TRANSMISSION	965,150,061	2,043,390
BAL001401 - PLT IN SERV - TRANSMISSION - GSU	7,853,126	14,403
<b>TOTAL I350-TRANS-PLANT</b>	<b>973,003,187</b>	<b>2,057,793</b>
<b><u>I364-DIST-PLT-POLES</u></b>		
BAL001514 - PLT IN SERV - DIST 364 - POL, TWR & FIX	122,691,971	27,294
<b>TOTAL I364-DIST-PLT-POLES</b>	<b>122,691,971</b>	<b>27,294</b>
<b><u>I365-DIST-PLT-OH-C&amp;D</u></b>		
BAL001515 - PLT IN SERV - DIST 365 - OH COND & DEV	176,047,322	27,859
<b>TOTAL I365-DIST-PLT-OH-C&amp;D</b>	<b>176,047,322</b>	<b>27,859</b>
<b><u>I366-DIST-PLT-UGCOND</u></b>		
BAL001516 - PLT IN SERV - DIST 366 - UG CONDUIT	12,315,201	2,001
<b>TOTAL I366-DIST-PLT-UGCOND</b>	<b>12,315,201</b>	<b>2,001</b>
<b><u>I367-DIST-PLT-UG-C&amp;D</u></b>		
BAL001517 - PLT IN SERV - DIST 367 - UG COND & DEV	185,962,616	23,144
<b>TOTAL I367-DIST-PLT-UG-C&amp;D</b>	<b>185,962,616</b>	<b>23,144</b>
<b><u>I370-DIST-PLT-METERS</u></b>		
BAL001520 - PLT IN SERV - DIST 370 - METERS	51,330,492	66,018
<b>TOTAL I370-DIST-PLT-METERS</b>	<b>51,330,492</b>	<b>66,018</b>
<b><u>I374-DIST-PLT-OTHER</u></b>		
BAL001510 - PLT IN SERV - DIST 360 - LAND	2,763,510	473
BAL001511 - PLT IN SERV - DIST 361 - STRUCTURES	21,712,251	3,718
BAL001512 - PLT IN SERV - DIST 362 - STATION EQ	162,413,341	27,813
BAL001518 - PLT IN SERV - DIST 368 - TRANSF	300,919,841	18,154
BAL001519 - PLT IN SERV - DIST 369 - SERVICES	145,513,015	

**RETAIL COST OF SERVICE STUDY**  
**COS - Internal Factors Based on External Factors**  
**December 2023 - Subsequent Year Adjustment**

	G - Residential	G - SBS
BAL001523 - PLT IN SERV - DIST 373 - S LGT & TFC SIG		
<b>TOTAL I374-DIST-PLT-OTHER</b>	<b>633,321,957</b>	<b>50,158</b>
<b><u>I389-GENERAL-PLANT</u></b>		
BAL001600 - PLT IN SERV - GEN PLT - TRANSPORT	31,262,083	16,786
BAL001710 - PLT IN SERV - GEN PLT - STRUCTURES	67,543,640	36,266
BAL001720 - PLT IN SERV - GEN PLT - OTHER	87,409,572	46,933
<b>TOTAL I389-GENERAL-PLANT</b>	<b>186,215,295</b>	<b>99,985</b>
<b><u>I400-ACCUM-PROV-DEPR</u></b>		
BAL008000 - ACC PRV DEPR - INTANGIBLE	(27,484,755)	(14,757)
BAL008001 - ACC PRV DEPR - INTANGIBLE ARO		
BAL008100 - ACC PRV DEPR - STEAM	(281,432,969)	(516,163)
BAL008155 - ACC PRV DEPR - FOSSIL DECOM	(38,660,341)	(70,905)
BAL008300 - ACC PRV DEPR - OTH PRODUCTION	(59,449,850)	(109,034)
BAL008350 - ACC PRV DEPR - DISMANTLEMENT - OTHER	(1,118,608)	(2,052)
BAL008400 - ACC PRV DEPR - TRANSMISSION	(130,814,373)	(276,957)
BAL008401 - ACC PRV DEPR - TRANSMISSION - GSU	(371,876)	(682)
BAL008510 - ACC PRV DEPR - DIST 360 - LAND	(37,856)	(6)
BAL008511 - ACC PRV DEPR - DIST 361 - STRUCTURES	(6,622,101)	(1,134)
BAL008512 - ACC PRV DEPR - DIST 362 - STATION EQ	(46,516,261)	(7,966)
BAL008514 - ACC PRV DEPR - DIST 364 - POL, TWR & FIX	(61,495,601)	(13,681)
BAL008515 - ACC PRV DEPR - DIST 365 - OH COND & DEV	(32,785,126)	(5,188)
BAL008516 - ACC PRV DEPR - DIST 366 - UG CONDUIT	(228,849)	(37)
BAL008517 - ACC PRV DEPR - DIST 367 - UG COND & DEV	(54,873,231)	(6,829)
BAL008518 - ACC PRV DEPR - DIST 368 - TRANSF	(78,122,948)	(4,713)
BAL008519 - ACC PRV DEPR - DIST 369 - SERVICES	(70,256,793)	
BAL008520 - ACC PRV DEPR - DIST 370 - METERS	(32,669,022)	(42,017)
BAL008523 - ACC PRV DEPR - DIST 373 - S LGT & TFC SIG		
BAL008600 - ACC PRV DEPR - GEN PLT - TRANSP EQ	(19,410,792)	(10,422)
BAL008710 - ACC PRV DEPR - GEN PLT - STRUCTURES	(23,485,995)	(12,610)
BAL008720 - ACC PRV DEPR - GEN PLT - OTHER	(33,337,386)	(17,900)
<b>TOTAL I400-ACCUM-PROV-DEPR</b>	<b>(999,174,734)</b>	<b>(1,113,054)</b>
<b><u>I410-FUTURE-USE</u></b>		
BAL005300 - PLT FUTURE USE - OTH PRODUCTION	0	0
BAL005700 - PLT FUTURE USE - GENERAL	867,674	466
<b>TOTAL I410-FUTURE-USE</b>	<b>867,674</b>	<b>466</b>
<b><u>I415-CWIP</u></b>		
BAL007000 - CWIP - INTANGIBLE PLANT	6,858,892	3,683
BAL007100 - CWIP - STEAM	10,453,360	19,172
BAL007300 - CWIP - OTHER PRODUCTION - GT	4,022,711	7,378
BAL007400 - CWIP - TRANSMISSION	44,748,458	94,740
BAL007500 - CWIP - DISTRIBUTION	6,112,052	705

**RETAIL COST OF SERVICE STUDY**  
**COS - Internal Factors Based on External Factors**  
**December 2023 - Subsequent Year Adjustment**

	<b>G - Residential</b>	<b>G - SBS</b>
BAL007600 - CWIP - GENERAL - TRANSPORT EQ	5,258,972	2,824
<b>TOTAL I415-CWIP</b>	<b>77,454,446</b>	<b>128,502</b>

**I425-WORKING CAPITAL**

BAL231000 - CASH	4,124,746	3,726
BAL242000 - CUSTOMER ACCOUNTS RECEIVABLE	53,648,092	48,467
BAL243100 - OTH ACCTS REC - MISC	6,382,986	5,767
BAL244000 - ACCUM PRV FR UNCOLLECTIBLE ACCTS	(717,269)	
BAL251000 - FUEL STOCK	12,625,038	31,726
BAL254100 - PLANT MATERIALS & OPERATING SUPPLIES	49,345,811	62,691
BAL263000 - STORES EXPENSE	390,810	496
BAL265100 - PREPAYMENTS - GENERAL	4,333,666	3,915
BAL272000 - RENTS RECEIVABLE		
BAL273200 - ACCRUED UTILITY REVENUES - FPSC	42,890,899	38,749
BAL382200 - UNRECOVERED PLANT & REGULATORY COSTS	15,797,390	14,272
BAL382301 - OTH REG ASSETS - OTHER	48,786,229	44,075
BAL383000 - PRELIM SURVEY & INVEST CHARG & R/W	0	0
BAL386100 - MISC DEF DEB - OTHER	25,240,607	22,803
BAL386121 - MISC DEF DEB - SPC FUNDS - SFAS 158 - LIFE	690,106	623
BAL386180 - MISC DEF DEB - STORM MAINTENANCE	304,206,909	386,475
BAL386190 - MISC DEF DEB - DEF PENSION DEBIT	21,893,665	11,755
BAL386417 - MISC DEF DEB - 2021 RATE CASE	432,019	390
BAL388000 - RESEARCH, DEVELOPMENT & DEMONSTRATION EXPENDITURES		
BAL628200 - ACCUM PRV INJURIES & DAMAGES - WORKERS COMPENSATION	(2,496,817)	(1,341)
BAL628370 - ACC PRV PEN/BENFS-POST RETIREMENT BENEFITS	(320,454)	(172)
BAL628430 - ACC MISC OPER PRV - DEF COMPENSAT	(564,068)	(303)
BAL628440 - ACCUM PRV PENS & BENEFITS - SFAS 158	(742,380)	(399)
BAL732100 - ACCTS PAY - GENERAL	(39,880,024)	(36,029)
BAL734100 - ACCTS PAYABLE - ASSOC COMPANIES	(14,077,064)	(12,718)
BAL736100 - TAXES ACCRUED - FEDERAL INCOME TAXES	11,240,671	10,155
BAL736110 - TAXES ACCRUED - STATE INCOME TAXES	95,016	86
BAL736205 - TAXES ACCRUED - PERSONAL PROPERTY	(13,270,259)	(17,610)
BAL736210 - TAXES ACCRUED - REVENUE TAXES	(5,471,731)	(4,943)
BAL736245 - TAXES ACCRUED - OTHER	(610,534)	(552)
BAL737000 - INTEREST ACCR ON LONG - TERM DEBT	(6,754,277)	(6,102)
BAL737200 - INTEREST ACCR ON CUST DEPOSITS	(359,330)	(325)
BAL741100 - TAX COLLECTIONS PAYABLE	(3,903,136)	(3,526)
BAL742100 - MISC CURR & ACC LIAB - OTHER	(39,891,912)	(36,040)
BAL742101 - MISC CURR & ACC LIAB - STORM LIABILITIES	(0)	(0)
BAL742801 - MISC CURR & ACC LIAB - POLE ATTCH RENT - PHONE	(621,341)	(138)
BAL744000 - MISC CURRENT LIAB - DERIVATIVES	0	0
BAL853113 - OTH DEF CREDITS - INC TAX PAY - FIN48	(111,358)	(101)
BAL853200 - OTH DEF CREDITS - OTHER	(28,084,189)	(25,372)
BAL854306 - OTH REG LIAB - DEF GAIN LAND SALES	(64,622)	(58)
BAL856100 - DEF GAINS FUTURE USE	(31,981)	(29)

**RETAIL COST OF SERVICE STUDY**  
**COS - Internal Factors Based on External Factors**  
**December 2023 - Subsequent Year Adjustment**

	G - Residential	G - SBS
<b>TOTAL I425-WORKING_CAPITAL</b>	<b>444,151,914</b>	<b>540,417</b>
<b><u>I440-REVS-EXCL-MISC-SERV</u></b>		
INC040000 - RETAIL SALES - BASE REVENUES	361,672,012	2,080,770
INC054000 - RENT FROM ELECTRIC PROPERTY - GENERAL	1,656,142	889
INC054400 - RENT FROM ELECTRIC PROPERTY - POLE ATTACHMENTS	1,750,130	389
INC056130 - OTH ELECTRIC REVENUES - TRANSMISSION	257,259	459
INC056213 - OTH ELECTRIC REVENUES - TRANS. SERVICE DEMAND (SHORT-TE	2,406,341	4,291
INC056224 - OTH ELECTRIC REVENUES - ANCILLARY SERVICES (REG, SPINNIN	16,986	31
INC056700 - OTH ELECTRIC REVENUES - MISC	3,281,834	2,965
INC056920 - OTH ELECTRIC REVENUES - UNBILLED REVENUES - FPSC	111,230	293
<b>TOTAL I440-REVS-EXCL-MISC-SERV</b>	<b>371,151,933</b>	<b>2,090,088</b>
<b><u>I450-MISC-SERV-REVS</u></b>		
INC050400 - FIELD COLLECTION LATE PAYMENT CHARGES	5,432,701	
INC051010 - MISC SERV REVS - INITIAL CONNECTION	121,797	
INC051020 - MISC SERV REVS - RECONNECT AFTER NON PAYMENT	957,979	
INC051030 - MISC SERV REVS - CONNECT / DISCONNECT	1,770,794	
INC051040 - MISC SERV REVS - RETURNED CUSTOMER CHECKS	319,803	
INC051050 - MISC SERV REVS - CURRENT DIVERSION PENALTY	146,725	
INC051060 - MISC SERV REVS - OTHER BILLINGS	314,050	2
INC051100 - MISC SERV REVS - REIMBURSEMENTS - OTHER	(145,964)	(1)
<b>TOTAL I450-MISC-SERV-REVS</b>	<b>8,917,884</b>	<b>1</b>
<b><u>I500-O&amp;M-EXCL-CUST-ACCTS</u></b>		
INC100000 - STEAM O&M - OPERATION SUPERV & ENG	(1,321,919)	(3,095)
INC101210 - STEAM O&M - FUEL - NON RECV EXP	(1,405,004)	(3,531)
INC102000 - STEAM O&M - STEAM EXPENSES	(1,681,454)	(3,492)
INC105000 - STEAM O&M - ELECTRIC EXPENSES	(1,403,240)	(2,873)
INC106000 - STEAM O&M - MISC STEAM EXP	(5,604,561)	(9,995)
INC110000 - STEAM O&M - MAINT SUPERV & ENG	(1,743,233)	(4,223)
INC111000 - STEAM O&M - MAINT OF STRUCTURES	(1,971,691)	(3,516)
INC112000 - STEAM O&M - MAINT OF BOILER PLANT	(5,335,195)	(13,407)
INC113000 - STEAM O&M - MAINT OF ELECTRIC PLANT	(1,089,892)	(2,739)
INC114000 - STEAM O&M - MAINT OF MISC STEAM PLT	(935,688)	(2,351)
INC146000 - OTH PWR O&M - OPERAT SUPERV & ENG	(1,270,632)	(2,579)
INC148000 - OTH PWR O&M - GENERATION EXPENSES	(540,876)	(962)
INC149000 - OTH PWR O&M - MISC OTH PWR GENERAT	(1,081,536)	(1,929)
INC151000 - OTH PWR O&M - MAINT SUPERV & ENG	(439,672)	(1,044)
INC152000 - OTH PWR O&M - MAINT OF STRUCTURES	(361,769)	(645)
INC153000 - OTH PWR O&M - MAINT GENR & ELECT PLT	(1,861,640)	(4,678)
INC154000 - OTH PWR O&M - MAINT MISC OTH PWR GEN	(646,534)	(1,625)
INC156000 - OTH PWR O&M - SYS CNTR & L DISPATCH	(20,159)	(36)
INC260010 - TRANS O&M - OPERAT SUPERV & ENG	(739,821)	(1,566)
INC261000 - TRANS O&M - LOAD DISPATCHING	(54,824)	(98)

**RETAIL COST OF SERVICE STUDY**  
**COS - Internal Factors Based on External Factors**  
**December 2023 - Subsequent Year Adjustment**

	<b>G - Residential</b>	<b>G - SBS</b>
INC262000 - TRANS O&M - STATION EXPENSES	(417,899)	(745)
INC263000 - TRANS O&M - OVERHEAD LINE EXPENSES	(3,581)	(8)
INC265000 - TRANS O&M - TRANS OF ELECTR BY OTH	(1,420,771)	(2,534)
INC266000 - TRANS O&M - MISC TRANS EXP	(13,684)	(29)
INC268010 - TRANS O&M - MAINT SUPERV & ENG	(525,461)	(1,112)
INC269000 - TRANS O&M - MAINT OF STRUCTURES	(254,074)	(453)
INC270000 - TRANS O&M - MAINT OF STATION EQ	(62,498)	(111)
INC271000 - TRANS O&M - MAINT OF OVERHEAD LINES	(98,977)	(210)
INC380000 - DIST O&M - OPERATION SUPERV & ENG	(2,630,852)	(437)
INC381000 - DIST O&M - LOAD DISPATCHING	(357,589)	(61)
INC382000 - DIST O&M - SUBSTATION EXPENSES	(51,848)	(9)
INC383000 - DIST O&M - OVERHEAD LINE EXPENSES	(968,491)	(116)
INC384000 - DIST O&M - UNDERGROUND LINE EXP	(396,587)	(36)
INC385000 - DIST O&M - ST LIGHT & SIGNAL SYSTEMS		
INC386000 - DIST O&M - METER EXPENSES	(2,104,104)	(2,706)
INC387000 - DIST O&M - CUSTOMER INSTALLATIONS EXP	(197,425)	(0)
INC388000 - DIST O&M - MISC DISTRIBUTION EXPENSES	(1,927,376)	(320)
INC390000 - DIST O&M - MAINT SUPERV & ENG	(1,289,368)	(214)
INC391000 - DIST O&M - MAINT OF STRUCTURES	(135,453)	(23)
INC392000 - DIST O&M - MAINT OF STATION EQ	(62,267)	(11)
INC393000 - DIST O&M - MAINT OF OVERHEAD LINES	(2,362,912)	(284)
INC394000 - DIST O&M - MAINT UNDERGROUND LINES	(841,335)	(76)
INC395000 - DIST O&M - MAINT OF LINE TRANSFORMERS	(19,139)	(1)
INC396000 - DIST O&M - MAINT S LIGHT & SIGNAL SYST		
INC397000 - DIST O&M - MAINT OF METERS	8,812	11
INC407000 - CUST SERV & INFO - SUPERVISION	(23,816)	(0)
INC408000 - CUST SERV & INFO - CUST ASSIST EXP	(5,926,873)	(42)
INC409000 - CUST SERV & INFO - INFO & INST ADV GEN	(4,482)	(0)
INC510000 - DEMONSTRATING AND SELLING EXPENSES	(457,197)	(3)
INC520010 - A&G EXP - SALARIES	(13,490,569)	(7,244)
INC521000 - A&G EXP - OFF SUPPL & EXP	(3,754,856)	(2,016)
INC523000 - A&G EXP - OUTSIDE SERVICES EMPLOYED	(16,419,181)	(8,816)
INC524000 - A&G EXP - PROPERTY INSURANCE	(1,289,917)	(1,639)
INC525000 - A&G EXP - INJURIES AND DAMAGES	(2,280,157)	(1,224)
INC526100 - A&G EXP - EMP PENSIONS & BENEFITS	(2,566,430)	(1,378)
INC528010 - A&G EXP - REGULATORY COMMISSION EXPENSE - FPSC	(204,015)	(110)
INC528220 - A&G EXP - REGULATORY COMMISSION EXPENSE - RAF - RETAIL B/	(362,739)	(195)
INC530000 - A&G EXP - MISC GENERAL EXPENSES	(478,133)	(257)
INC531000 - A&G EXP - RENTS	(45,501)	(24)
INC535000 - A&G EXP - MAINT OF GEN PLT	(301,395)	(162)
<b>TOTAL I500-O&amp;M-EXCL-CUST-ACCTS</b>	<b>(93,247,483)</b>	<b>(96,980)</b>

**I540-O&M-CA-EXCL-SUP**

INC402000 - CUST ACCT O&M - METER READING EXP	(145,868)	(1)
INC403000 - CUST ACCT O&M - CUST REC & COLLECT	(9,398,393)	(67)

**RETAIL COST OF SERVICE STUDY**  
**COS - Internal Factors Based on External Factors**  
**December 2023 - Subsequent Year Adjustment**

	<b>G - Residential</b>	<b>G - SBS</b>
INC404000 - CUST ACCT O&M - UNCOLLECTIBLE ACCTS	(5,431,539)	
INC405000 - CUST ACCT - MISC CUSTOMER ACCOUNTS EXPENSES	(1,792,124)	(2,344)
<b>TOTAL I540-O&amp;M-CA-EXCL-SUP</b>	<b>(16,767,924)</b>	<b>(2,411)</b>
<b><u>I600-DEPR-EXP-TOTAL</u></b>		
INC603000 - DEPR & AMORT EXP - INTANGIBLE	(13,699,455)	(7,356)
INC603001 - DEPR & AMORT EXP - INTANGIBLE ARO	(1,619,696)	(870)
INC603010 - DEPR & AMORT EXP - STEAM (EXC COAL)	(28,644,986)	(52,536)
INC603011 - DEPR & AMORT EXP - FOSSIL DECOMM	(1,821,903)	(3,341)
INC603030 - DEPR & AMORT EXP - OTH PROD - GT	(22,937,796)	(42,069)
INC603036 - DEPR & AMORT EXP - DISMANT OTH PROD	(603,172)	(1,106)
INC603041 - DEPR & AMORT EXP - TRANSMISSION	(22,038,533)	(46,659)
INC603047 - DEPR & AMORT EXP - TRANSMISSION - GSU	(246,939)	(453)
INC603051 - DEPR & AMORT EXP - DIST 361 - STRUCTURES	(412,539)	(71)
INC603052 - DEPR & AMORT EXP - DIST 362 - STATION EQ	(5,037,103)	(863)
INC603054 - DEPR & AMORT EXP - DIST 364 - POL, TOWR & FIX	(5,275,603)	(1,174)
INC603055 - DEPR & AMORT EXP - DIST 365 - OH COND & DEV	(5,280,799)	(836)
INC603056 - DEPR & AMORT EXP - DIST 366 - UG CONDUIT	(135,433)	(22)
INC603057 - DEPR & AMORT EXP - DIST 367 - UG COND & DEV	(4,477,245)	(557)
INC603058 - DEPR & AMORT EXP - DIST 368 - TRANSF	(6,342,363)	(383)
INC603059 - DEPR & AMORT EXP - DIST 369 - SERVICES	(4,235,845)	
INC603060 - DEPR & AMORT EXP - DIST 370 - METERS	(2,891,840)	(3,719)
INC603063 - DEPR & AMORT EXP - DIST 373 - S LGT & TFC SIG		
INC603091 - DEPR & AMORT EXP - GEN PLT - STRUCTURES	(1,227,034)	(659)
INC603093 - DEPR & AMORT EXP - GEN PLT - OTHER	(5,618,408)	(3,017)
INC603200 - DEPR & AMORT EXP - PROP UNDER CAPT LEASES	(186,826)	(100)
<b>TOTAL I600-DEPR-EXP-TOTAL</b>	<b>(132,733,519)</b>	<b>(165,790)</b>
<b><u>I605-AMORT-PROP-LOSS</u></b>		
INC605000 - ACCRETION EXPENSE - ARO REG DEBIT	(2,456,706)	(1,319)
INC607000 - AMORT PROP LOSS & UNRECOV REG CSTS	(3,016,212)	(4,003)
INC607143 - REGULATORY CREDIT - ASSET RET OBLIG	4,076,402	2,189
INC607338 - AMORT OF REG ASSETS - DEF AMT OPRB	(226,232)	(121)
INC607342 - AMORT OF REG ASSETS - SMITH 1&2 UNRECOV PLT - NON-ECRC	(1,399,799)	(2,567)
INC607343 - AMORT OF REG ASSETS/LIAB - DEF RETURN TRANSM PROJ	(199,653)	(423)
INC607344 - AMORT OF REG ASSET - PLANT SCHOLZ DECOM INVENTORY	(92,377)	(169)
<b>TOTAL I605-AMORT-PROP-LOSS</b>	<b>(3,314,577)</b>	<b>(6,414)</b>
<b><u>I608-TAX-OTH-INC-TAX</u></b>		
INC608100 - TAX OTH TH INC TAX - UTILITY OPERAT INCOME CLEARING	(2,594,510)	(1,393)
INC608105 - TAX OTH TH INC TAX - PROPERTY TAX	(32,183,667)	(42,708)
<b>TOTAL I608-TAX-OTH-INC-TAX</b>	<b>(34,778,176)</b>	<b>(44,101)</b>
<b><u>I611-GAIN-LOSS-SALE-PLT</u></b>		
INC611600 - GAIN FR DISP OF UTIL PLT FUTURE USE	2,949	1

**RETAIL COST OF SERVICE STUDY**  
**COS - Internal Factors Based on External Factors**  
**December 2023 - Subsequent Year Adjustment**

	G - Residential	G - SBS
<b>TOTAL I611-GAIN-LOSS-SALE-PLT</b>	<b>2,949</b>	<b>1</b>
<b>1827-INTEREST-EXP</b>		
INC827000 - INTEREST ON LONG-TERM DEBT	(26,138,356)	(34,495)
INC828000 - AMORTIZATION OF DEBT DISCOUNT & EXPENSE	(494,093)	(652)
INC828100 - AMORTIZATION OF LOSS ON REACQ. DEBT	(515,553)	(680)
INC831100 - INTEREST ON CUSTOMER DEPOSITS	(838,283)	(1,106)
INC831510 - INTEREST ON SHORT TERM DEBT	(1,393,294)	(1,839)
<b>TOTAL I827-INTEREST-EXP</b>	<b>(29,379,579)</b>	<b>(38,773)</b>
<b>1900-LABOR-EXC-A&amp;G</b>		
L_INC100000 - STEAM O&M PAY - OPERAT SUPERV & ENG	484,544	1,134
L_INC102000 - STEAM O&M PAY - STEAM EXPENSES	961,120	1,996
L_INC105000 - STEAM O&M PAY - ELECTRIC EXPENSES	859,478	1,760
L_INC106000 - STEAM O&M PAY - MISC STEAM POWER EXPENSES	346,159	617
L_INC110000 - STEAM O&M PAY - MAINT SUPERV & ENG	475,598	1,152
L_INC112000 - STEAM O&M PAY - MAINT OF BOILER PLANT	717,272	1,802
L_INC113000 - STEAM O&M PAY - MAINT OF ELECTRIC PLANT	306,426	770
L_INC114000 - STEAM O&M PAY - MAINT OF MISC STEAM PLT	6,562	16
L_INC146000 - OTH PWR O&M PAY - OPERAT SUPERV & ENG	1,330,035	2,700
L_INC148000 - OTH PWR O&M PAY- GENERATION EXPENSES	544,055	968
L_INC149000 - OTH PWR O&M PAY - MISC OTHER POWER GENERATION EXPEN	488,459	871
L_INC151000 - OTH PWR O&M PAY - MAINT SUPERV & ENG	270,741	643
L_INC152000 - OTH PWR O&M PAY - MAINT OF STRUCTURES	471,551	841
L_INC153000 - OTH PWR O&M PAY - MAINT GENERATING & ELECTRIC PLANT	66,906	168
L_INC260010 - TRANS O&M PAY - OPERATION SUPERV & ENGINEERING	113,447	240
L_INC261000 - TRANS O&M PAY - LOAD DISPATCHING	(25,120)	(45)
L_INC262000 - TRANS O&M PAY - STATION EXPENSES	311,657	556
L_INC263000 - TRANS O&M PAY - OVERHEAD LINE EXPENSES	2,506	5
L_INC266000 - TRANS O&M PAY - MISC TRANSMISSION EXPENSES	7,103	15
L_INC268010 - TRANS O&M PAY - MAINT SUPERV & ENG	297,934	631
L_INC269000 - TRANS O&M PAY - MAINT OF STRUCTURES	138,141	246
L_INC270000 - TRANS O&M PAY - MAINT OF STATION EQ	234,205	418
L_INC271000 - TRANS O&M PAY - MAINT OF OVERHEAD LINES	92,236	195
L_INC380000 - DIST O&M PAY - OPERATION SUPERVISION AND ENGINEERING	4,321,575	719
L_INC381000 - DIST O&M PAY - LOAD DISPATCHING	333,867	57
L_INC382000 - DIST O&M PAY - SUBSTATION EXPENSES	50,991	9
L_INC383000 - DIST O&M PAY - OVERHEAD LINE EXPENSES	5,620,142	675
L_INC384000 - DIST O&M PAY - UNDERGROUND LINE EXP	167,214	15
L_INC386000 - DIST O&M PAY - METER EXPENSES	1,807,049	2,324
L_INC387000 - DIST O&M PAY - CUSTOMER INSTALLATIONS EXP	156,045	0
L_INC388000 - DIST O&M PAY - MISC DISTRIBUTION EXPENSES	1,062,867	177
L_INC390000 - DIST O&M PAY - MAINT SUPERV & ENG	1,042,908	173
L_INC392000 - DIST O&M PAY - MAINT OF STATION EQ	178,990	31
L_INC393000 - DIST O&M PAY - MAINT OF OVERHEAD LINES	440,775	53

**RETAIL COST OF SERVICE STUDY**  
**COS - Internal Factors Based on External Factors**  
**December 2023 - Subsequent Year Adjustment**

	<b>G - Residential</b>	<b>G - SBS</b>
L_INC394000 - DIST O&M PAY - MAINT UNDERGROUND LINES	222,749	20
L_INC395000 - DIST O&M PAY - MAINT OF LINE TRANSFORMERS	9,279	1
L_INC396000 - DIST O&M PAY - MAINT OF STREET LIGHTING & SIGNAL SYSTEM:		
L_INC397000 - DIST O&M PAY - MAINT OF METERS	(8,581)	(11)
L_INC402000 - CUST ACCT O&M PAY - METER READING EXP	9,517,311	72
L_INC403000 - CUST ACCT O&M PAY - CUST REC & COLLECT	3,295,947	23
L_INC407000 - CUST SERV & INFO PAY - SUPERVISION	655	0
L_INC408000 - CUST SERV & INFO PAY - CUST ASSIST EXP	4,163,700	30
L_INC409000 - CUST SERV & INFO PAY - INFO & INST ADV - GENERAL	1,807	0
L_INC510000 - DEMONSTRATING AND SELLING EXPENSES	216,767	2
<b>TOTAL I900-LABOR-EXC-A&amp;G</b>	<b>41,103,071</b>	<b>22,070</b>



**RETAIL COST OF SERVICE STUDY**  
**COS - Internal Factors Based on Internal Factors**  
**December 2023 - Subsequent Year Adjustment**

	Total	G - GS	G - GSD/GSDT	G - LP/LPT	G - Major Accts	G - OS	G - Residential	G - SBS
<b>I345T-PROD-PLANT</b>								
I310-PROD-PLT-STEAM	1,164,611,469	40,723,632	251,043,517	65,793,645	149,141,320	8,219,512	648,500,458	1,189,384
I340-PROD-PLT-OTHER	1,137,023,151	39,758,936	245,096,582	64,235,069	145,608,332	8,024,801	633,138,221	1,161,209
<b>TOTAL I345T-PROD-PLANT</b>	<b>2,301,634,620</b>	<b>80,482,568</b>	<b>496,140,099</b>	<b>130,028,714</b>	<b>294,749,652</b>	<b>16,244,313</b>	<b>1,281,638,679</b>	<b>2,350,594</b>
<b>I365T-DIST-PLT-364-365</b>								
I364-DIST-PLT-POLES	201,818,157	7,343,718	44,874,698	11,279,496	12,969,051	2,631,928	122,691,971	27,294
I365-DIST-PLT-OH-C&D	286,280,766	10,537,298	64,150,038	15,065,529	16,676,240	3,776,481	176,047,322	27,859
<b>TOTAL I365T-DIST-PLT-364-365</b>	<b>488,098,923</b>	<b>17,881,016</b>	<b>109,024,736</b>	<b>26,345,025</b>	<b>29,645,291</b>	<b>6,408,409</b>	<b>298,739,293</b>	<b>55,153</b>
<b>I367T-DIST-PLT-366-367</b>								
I366-DIST-PLT-UGCOND	20,196,287	737,125	4,482,301	1,117,524	1,277,954	264,180	12,315,201	2,001
I367-DIST-PLT-UG-C&D	300,922,732	11,130,777	67,615,437	15,425,828	16,775,751	3,989,179	185,962,616	23,144
<b>TOTAL I367T-DIST-PLT-366-367</b>	<b>321,119,019</b>	<b>11,867,903</b>	<b>72,097,738</b>	<b>16,543,352</b>	<b>18,053,705</b>	<b>4,253,359</b>	<b>198,277,818</b>	<b>25,145</b>
<b>I375T-DIST-PLT-EXC-MTR</b>								
I365T-DIST-PLT-364-365	488,098,923	17,881,016	109,024,736	26,345,025	29,645,291	6,408,409	298,739,293	55,153
I367T-DIST-PLT-366-367	321,119,019	11,867,903	72,097,738	16,543,352	18,053,705	4,253,359	198,277,818	25,145
I374-DIST-PLT-OTHER	1,001,082,964	39,718,038	156,630,136	32,660,309	36,082,792	102,619,574	633,321,957	50,158
<b>TOTAL I375T-DIST-PLT-EXC-MTR</b>	<b>1,810,300,905</b>	<b>69,466,957</b>	<b>337,752,610</b>	<b>75,548,686</b>	<b>83,781,788</b>	<b>113,281,341</b>	<b>1,130,339,068</b>	<b>130,456</b>
<b>I378T-DIST-PLANT</b>								
I370-DIST-PLT-METERS	74,187,099	9,269,052	12,475,899	397,276	644,810	3,553	51,330,492	66,018
I375T-DIST-PLT-EXC-MTR	1,810,300,905	69,466,957	337,752,610	75,548,686	83,781,788	113,281,341	1,130,339,068	130,456
<b>TOTAL I378T-DIST-PLANT</b>	<b>1,884,488,005</b>	<b>78,736,008</b>	<b>350,228,508</b>	<b>75,945,962</b>	<b>84,426,599</b>	<b>113,284,894</b>	<b>1,181,669,560</b>	<b>196,474</b>
<b>I379T-TRANS-DIST-PLT</b>								
I350-TRANS-PLANT	1,735,795,608	61,349,523	371,861,967	96,183,450	219,830,631	11,509,058	973,003,187	2,057,793
I378T-DIST-PLANT	1,884,488,005	78,736,008	350,228,508	75,945,962	84,426,599	113,284,894	1,181,669,560	196,474
<b>TOTAL I379T-TRANS-DIST-PLT</b>	<b>3,620,283,613</b>	<b>140,085,531</b>	<b>722,090,475</b>	<b>172,129,412</b>	<b>304,257,230</b>	<b>124,793,952</b>	<b>2,154,672,746</b>	<b>2,254,267</b>
<b>I399T-GROSS-PLANT</b>								
I300-INTANG-PLANT	201,350,312	10,522,320	29,458,683	6,501,684	11,045,299	3,778,905	139,968,268	75,153
I345T-PROD-PLANT	2,301,634,620	80,482,568	496,140,099	130,028,714	294,749,652	16,244,313	1,281,638,679	2,350,594
I379T-TRANS-DIST-PLT	3,620,283,613	140,085,531	722,090,475	172,129,412	304,257,230	124,793,952	2,154,672,746	2,254,267
I389-GENERAL-PLANT	267,878,630	13,999,009	39,192,150	8,649,910	14,694,785	5,027,496	186,215,295	99,985
<b>TOTAL I399T-GROSS-PLANT</b>	<b>6,391,147,175</b>	<b>245,089,427</b>	<b>1,286,881,408</b>	<b>317,309,720</b>	<b>624,746,966</b>	<b>149,844,666</b>	<b>3,762,494,989</b>	<b>4,779,999</b>
<b>I409T-NET-PLANT</b>								
I399T-GROSS-PLANT	6,391,147,175	245,089,427	1,286,881,408	317,309,720	624,746,966	149,844,666	3,762,494,989	4,779,999
I400-ACCUM-PROV-DEPR	(1,650,211,571)	(68,064,837)	(325,297,983)	(78,612,843)	(150,227,443)	(27,720,677)	(999,174,734)	(1,113,054)
<b>TOTAL I409T-NET-PLANT</b>	<b>4,740,935,604</b>	<b>177,024,590</b>	<b>961,583,425</b>	<b>238,696,877</b>	<b>474,519,523</b>	<b>122,123,989</b>	<b>2,763,320,255</b>	<b>3,666,945</b>
<b>I439T-RATE-BASE</b>								
I409T-NET-PLANT	4,740,935,604	177,024,590	961,583,425	238,696,877	474,519,523	122,123,989	2,763,320,255	3,666,945

**RETAIL COST OF SERVICE STUDY**  
**COS - Internal Factors Based on Internal Factors**  
**December 2023 - Subsequent Year Adjustment**

	Total	G - GS	G - GSD/GSDT	G - LP/LPT	G - Major Accts	G - OS	G - Residential	G - SBS
I410-FUTUREUSE	1,248,185	65,229	182,617	40,304	68,471	23,426	867,674	466
I415-CWIP	133,042,733	5,017,213	27,080,769	6,862,605	14,847,021	1,652,178	77,454,446	128,502
I425-WORKING_CAPITAL	742,225,594	29,618,474	144,202,629	35,654,098	70,416,157	17,641,904	444,151,914	540,417
<b>TOTAL I439T-RATE-BASE</b>	<b>5,617,452,116</b>	<b>211,725,506</b>	<b>1,133,049,439</b>	<b>281,253,885</b>	<b>559,851,172</b>	<b>141,441,497</b>	<b>3,285,794,288</b>	<b>4,336,330</b>
<b>I475T-TOTAL-REVENUES</b>								
I440-REVS-EXCL-MISC-SERV	604,734,343	27,340,812	112,582,390	26,858,821	44,097,914	20,612,385	371,151,933	2,090,088
I450-MISC-SERV-REVS	9,657,417	611,159	122,734	80	348	5,210	8,917,884	1
<b>TOTAL I475T-TOTAL-REVENUES</b>	<b>614,391,760</b>	<b>27,951,971</b>	<b>112,705,124</b>	<b>26,858,901</b>	<b>44,098,262</b>	<b>20,617,595</b>	<b>380,069,818</b>	<b>2,090,089</b>
<b>I599T-O&amp;M-TOTAL</b>								
I500-O&M-EXCL-CUST-ACCTS	(150,449,267)	(6,703,955)	(26,411,298)	(6,516,259)	(12,809,768)	(4,663,524)	(93,247,483)	(96,980)
I540-O&M-CA-EXCL-SUP	(19,417,835)	(1,253,884)	(968,463)	(87,195)	(24,828)	(313,131)	(16,767,924)	(2,411)
<b>TOTAL I599T-O&amp;M-TOTAL</b>	<b>(169,867,103)</b>	<b>(7,957,839)</b>	<b>(27,379,761)</b>	<b>(6,603,454)</b>	<b>(12,834,596)</b>	<b>(4,976,654)</b>	<b>(110,015,407)</b>	<b>(99,392)</b>
<b>I650T-OPER-EXP-BEF-TAX</b>								
I599T-O&M-TOTAL	(169,867,103)	(7,957,839)	(27,379,761)	(6,603,454)	(12,834,596)	(4,976,654)	(110,015,407)	(99,392)
I600-DEPR-EXP-TOTAL	(224,586,128)	(8,930,381)	(44,257,192)	(10,892,405)	(21,654,078)	(5,952,763)	(132,733,519)	(165,790)
I605-AMORT-PROP-LOSS	(6,206,138)	(194,762)	(1,410,244)	(366,935)	(796,254)	(116,952)	(3,314,577)	(6,414)
I608-TAX-OTH-INC-TAX	(58,948,747)	(2,256,805)	(11,745,368)	(2,900,558)	(5,731,345)	(1,492,393)	(34,778,176)	(44,101)
I611-GAIN-LOSS-SALEPLT	4,851	177	1,074	273	315	63	2,949	1
<b>TOTAL I650T-OPER-EXP-BEF-TAX</b>	<b>(459,603,265)</b>	<b>(19,339,612)</b>	<b>(84,791,492)</b>	<b>(20,763,078)</b>	<b>(41,015,957)</b>	<b>(12,538,700)</b>	<b>(280,838,731)</b>	<b>(315,696)</b>
<b>I700T-NOI-BEF-INC-TAX</b>								
I475T-TOTAL-REVENUES	614,391,760	27,951,971	112,705,124	26,858,901	44,098,262	20,617,595	380,069,818	2,090,089
I650T-OPER-EXP-BEF-TAX	(459,603,265)	(19,339,612)	(84,791,492)	(20,763,078)	(41,015,957)	(12,538,700)	(280,838,731)	(315,696)
<b>TOTAL I700T-NOI-BEF-INC-TAX</b>	<b>154,788,495</b>	<b>8,612,359</b>	<b>27,913,632</b>	<b>6,095,823</b>	<b>3,082,305</b>	<b>8,078,895</b>	<b>99,231,087</b>	<b>1,774,393</b>
<b>I850T-PRETAX-INC</b>								
I700T-NOI-BEF-INC-TAX	154,788,495	8,612,359	27,913,632	6,095,823	3,082,305	8,078,895	99,231,087	1,774,393
I827-INTEREST-EXP	(50,227,849)	(1,893,121)	(10,131,041)	(2,514,802)	(5,005,850)	(1,264,684)	(29,379,579)	(38,773)
<b>TOTAL I850T-PRETAX-INC</b>	<b>104,560,646</b>	<b>6,719,238</b>	<b>17,782,592</b>	<b>3,581,021</b>	<b>(1,923,544)</b>	<b>6,814,211</b>	<b>69,851,508</b>	<b>1,735,620</b>

**RETAIL COST OF SERVICE STUDY**  
**COS - EXTERNAL ALLOCATION FACTORS**  
**December 2023 - Subsequent Year Adjustment**

ALLOCATION FACTOR	G - GS	G - GSD/GSDT	G - LP/LPT	G - Major Accts	G - OS	G - Residential	G - SBS
E101	3.5393%	21.4408%	5.5476%	12.5766%	0.6636%	56.1321%	0.1001%
E102	3.5393%	21.4408%	5.5476%	12.5766%	0.6636%	56.1321%	0.1001%
E103INT	3.5393%	21.4408%	5.5476%	12.5766%	0.6636%	56.1321%	0.1001%
E103PK	3.5393%	21.4408%	5.5476%	12.5766%	0.6636%	56.1321%	0.1001%
E104	3.6387%	22.1314%	5.6253%	6.4978%	1.3041%	60.7923%	0.0104%
E105	3.8690%	23.4252%	3.7145%	2.9642%	1.3866%	64.6404%	0.0000%
E106	3.5393%	21.4408%	5.5476%	12.5766%	0.6636%	56.1321%	0.1001%
E107	3.5393%	21.4408%	5.5476%	12.5766%	0.6636%	56.1321%	0.1001%
E109	3.9185%	17.0294%	2.0973%	1.8115%	0.7386%	74.4046%	0.0000%
E201	2.9858%	22.9384%	6.8713%	15.5606%	1.2123%	50.3053%	0.1264%
E202	2.9858%	22.9384%	6.8713%	15.5606%	1.2123%	50.3053%	0.1264%
E203INT	2.9858%	22.9384%	6.8713%	15.5606%	1.2123%	50.3053%	0.1264%
E203PK	2.9858%	22.9384%	6.8713%	15.5606%	1.2123%	50.3053%	0.1264%
E205	2.3864%	3.7964%	1.1853%	0.0000%	0.6370%	91.9949%	0.0000%
E206	2.9658%	22.7889%	6.9420%	15.9997%	1.2041%	49.9680%	0.1315%
E301	0.0000%	7.2023%	0.0000%	78.5736%	0.0000%	0.0000%	14.2241%
E302	0.0000%	38.0576%	23.2110%	37.4610%	0.0000%	0.0000%	1.2703%
E303	7.3175%	3.3085%	0.0388%	0.0189%	0.0000%	89.3163%	0.0000%
E309	7.3163%	3.3142%	0.0427%	0.0251%	0.0000%	89.3014%	0.0002%
E310	7.3163%	3.3142%	0.0427%	0.0251%	0.0000%	89.3014%	0.0002%
E311	6.3114%	1.2308%	0.0000%	0.0031%	0.0119%	92.4427%	0.0000%
E312	6.3114%	1.2308%	0.0000%	0.0031%	0.0119%	92.4427%	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	6.3114%	1.2308%	0.0000%	0.0031%	0.0119%	92.4427%	0.0000%
E320	12.7747%	15.0048%	0.4870%	0.8426%	1.8206%	68.9801%	0.0902%
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	12.7747%	15.0048%	0.4870%	0.8426%	1.8206%	68.9801%	0.0902%
E356	7.1608%	3.2440%	0.0418%	0.0269%	2.1223%	87.4036%	0.0006%
E401	4.5297%	18.6123%	4.4356%	7.2553%	3.4522%	61.3620%	0.3530%
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 2023 - Subsequent Year Adjustment**

ALLOCATION FACTOR	G - GS	G - GSD/GSDT	G - LP/LPT	G - Major Accts	G - OS	G - Residential	G - SBS
W310	3.4968%	21.5560%	5.6494%	12.8061%	0.7058%	55.6838%	0.1021%
W340	3.4968%	21.5560%	5.6494%	12.8061%	0.7058%	55.6838%	0.1021%
W355	3.5347%	21.4221%	5.5403%	12.6634%	0.6627%	56.0582%	0.1187%
W364	3.6388%	22.2352%	5.5889%	6.4261%	1.3041%	60.7933%	0.0135%
W365	3.6808%	22.4081%	5.2625%	5.8251%	1.3192%	61.4946%	0.0097%
W366	3.6498%	22.1937%	5.5333%	6.3277%	1.3081%	60.9776%	0.0099%
W367	3.6989%	22.4694%	5.1262%	5.5748%	1.3256%	61.7975%	0.0077%
W368	3.8067%	19.0684%	3.5073%	3.6843%	0.9646%	68.9645%	0.0042%
W500	3.1054%	22.6146%	6.5851%	14.9155%	1.0936%	51.5650%	0.1207%
W502	3.3022%	22.0824%	6.1147%	13.8549%	0.8986%	53.6359%	0.1114%
W505	3.3248%	22.0211%	6.0605%	13.7329%	0.8762%	53.8742%	0.1103%
W510	3.0482%	22.7694%	6.7219%	15.2238%	1.1503%	50.9629%	0.1234%
W546	3.3386%	21.9839%	6.0276%	13.6587%	0.8625%	54.0190%	0.1096%
W548	3.5426%	21.4320%	5.5398%	12.5590%	0.6603%	56.1663%	0.0999%
W551	3.0820%	22.6780%	6.6411%	15.0418%	1.1169%	51.3183%	0.1218%
W583-93	4.1488%	19.8145%	4.6659%	5.2291%	1.1427%	64.9913%	0.0078%
W584-94	4.4840%	18.2858%	4.0391%	4.4027%	1.0363%	67.7460%	0.0061%

**RETAIL COST OF SERVICE STUDY**  
**COS - INTERNAL ALLOCATION FACTORS**  
**December 2023 - Subsequent Year Adjustment**

ALLOCATION FACTOR	G - GS	G - GSD/GSDT	G - LP/LPT	G - Major Accts	G - OS	G - Residential	G - SBS
I300	5.2259%	14.6306%	3.2290%	5.4856%	1.8768%	69.5148%	0.0373%
I310	3.4968%	21.5560%	5.6494%	12.8061%	0.7058%	55.6838%	0.1021%
I340	3.4968%	21.5560%	5.6494%	12.8061%	0.7058%	55.6838%	0.1021%
I345T	3.4968%	21.5560%	5.6494%	12.8061%	0.7058%	55.6838%	0.1021%
I350	3.5344%	21.4231%	5.5412%	12.6645%	0.6630%	56.0552%	0.1186%
I364	3.6388%	22.2352%	5.5889%	6.4261%	1.3041%	60.7933%	0.0135%
I365	3.6808%	22.4081%	5.2625%	5.8251%	1.3192%	61.4946%	0.0097%
I365T	3.6634%	22.3366%	5.3975%	6.0736%	1.3129%	61.2047%	0.0113%
I366	3.6498%	22.1937%	5.5333%	6.3277%	1.3081%	60.9776%	0.0099%
I367	3.6989%	22.4694%	5.1262%	5.5748%	1.3256%	61.7975%	0.0077%
I367T	3.6958%	22.4520%	5.1518%	5.6221%	1.3245%	61.7459%	0.0078%
I370	12.4942%	16.8168%	0.5355%	0.8692%	0.0048%	69.1906%	0.0890%
I374	3.9675%	15.6461%	3.2625%	3.6044%	10.2509%	63.2637%	0.0050%
I375T	3.8373%	18.6573%	4.1733%	4.6281%	6.2576%	62.4393%	0.0072%
I378T	4.1781%	18.5848%	4.0301%	4.4801%	6.0114%	62.7051%	0.0104%
I379T	3.8695%	19.9457%	4.7546%	8.4042%	3.4471%	59.5167%	0.0623%
I389	5.2259%	14.6306%	3.2290%	5.4856%	1.8768%	69.5148%	0.0373%
I399T	3.8348%	20.1354%	4.9648%	9.7752%	2.3446%	58.8704%	0.0748%
I400	4.1246%	19.7125%	4.7638%	9.1035%	1.6798%	60.5483%	0.0674%
I409T	3.7340%	20.2826%	5.0348%	10.0090%	2.5759%	58.2864%	0.0773%
I410	5.2259%	14.6306%	3.2290%	5.4856%	1.8768%	69.5148%	0.0373%
I415	3.7711%	20.3549%	5.1582%	11.1596%	1.2418%	58.2177%	0.0966%
I425	3.9905%	19.4284%	4.8037%	9.4872%	2.3769%	59.8406%	0.0728%
I439T	3.7691%	20.1702%	5.0068%	9.9663%	2.5179%	58.4926%	0.0772%
I440	4.5211%	18.6168%	4.4414%	7.2921%	3.4085%	61.3744%	0.3456%
I450	6.3284%	1.2709%	0.0008%	0.0036%	0.0539%	92.3423%	0.0000%
I475T	4.5495%	18.3442%	4.3716%	7.1775%	3.3558%	61.8612%	0.3402%
I500	4.4560%	17.5550%	4.3312%	8.5143%	3.0997%	61.9794%	0.0645%
I540	6.4574%	4.9875%	0.4490%	0.1279%	1.6126%	86.3532%	0.0124%
I599T	4.6847%	16.1183%	3.8874%	7.5557%	2.9297%	64.7656%	0.0585%
I600	3.9764%	19.7061%	4.8500%	9.6418%	2.6505%	59.1014%	0.0738%
I605	3.1382%	22.7234%	5.9124%	12.8301%	1.8845%	53.4080%	0.1033%
I608	3.8284%	19.9247%	4.9205%	9.7226%	2.5317%	58.9973%	0.0748%
I611	3.6387%	22.1314%	5.6253%	6.4978%	1.3041%	60.7923%	0.0104%
I650T	4.2079%	18.4488%	4.5176%	8.9242%	2.7282%	61.1046%	0.0687%
I700T	5.5640%	18.0334%	3.9382%	1.9913%	5.2193%	64.1075%	1.1463%
I827	3.7691%	20.1702%	5.0068%	9.9663%	2.5179%	58.4926%	0.0772%
I850T	6.4262%	17.0070%	3.4248%	-1.8396%	6.5170%	66.8048%	1.6599%
I900	5.2259%	14.6306%	3.2290%	5.4856%	1.8768%	69.5148%	0.0373%

**JURISDICTIONAL SEPARATION AND RETAIL COST OF SERVICE STUDY**  
**ASSIGNED ALLOCATORS**  
**December 2023 - Subsequent Year Adjustment**

COSID	Assigned Separation Allocator	Assigned Retail COS Allocator
BAL001000 - PLT IN SERV - INTANGIBLE	I900	I900
BAL001098 - PLT IN SERV - INTANGIBLE ARO	I900	I900
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
BAL001514 - PLT IN SERV - DIST 364 - POL, TWR & FIX	E104	W364
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	I900	I900
BAL001710 - PLT IN SERV - GEN PLT - STRUCTURES	I900	I900
BAL001720 - PLT IN SERV - GEN PLT - OTHER	I900	I900
BAL001800 - PLT IN SERV - ACQ ADJ SCHERER 4	E107	W310
BAL001900 - PROPERTY UNDER CAPITAL LEASES	I900	I900
BAL005300 - PLT FUTURE USE - OTH PRODUCTION	E102NS	W340
BAL005700 - PLT FUTURE USE - GENERAL	I900	I900
BAL007000 - CWIP - INTANGIBLE PLANT	I900	I900
BAL007100 - CWIP - STEAM	BLENDED	W310
BAL007300 - CWIP - OTHER PRODUCTION - GT	BLENDED	W340
BAL007400 - CWIP - TRANSMISSION	I350	W355
BAL007500 - CWIP - DISTRIBUTION	I375T	I375T
BAL007600 - CWIP - GENERAL - TRANSPORT EQ	I900	I900
BAL008000 - ACC PRV DEPR - INTANGIBLE	I900	I900
BAL008001 - ACC PRV DEPR - INTANGIBLE ARO	I900	I900
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	E508	E508
BAL008600 - ACC PRV DEPR - GEN PLT - TRANSP EQ	I900	I900
BAL008710 - ACC PRV DEPR - GEN PLT - STRUCTURES	I900	I900
BAL008720 - ACC PRV DEPR - GEN PLT - OTHER	I900	I900
BAL008900 - ACC PRV DEPR - PROP UND CAPT LEASES	I900	I900
BAL182408 - OPERATING LEASES - REG ASSET	E102NS	I599T
BAL231000 - CASH	I599T	I599T
BAL242000 - CUSTOMER ACCOUNTS RECEIVABLE	E206	I599T
BAL243100 - OTH ACCTS REC - MISC	I599T	I599T
BAL243210 - OTH ACCTS REC - EMPLOYEE LOAN	I900	I900
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	I399T
BAL271000 - INTEREST AND DIVIDENDS RECEIVABLE	I599T	I599T
BAL272000 - RENTS RECEIVABLE	I599T	I599T
BAL273200 - ACCRUED UTILITY REVENUES - FPSC	E206	I599T
BAL274100 - MISC CUR & ACC ASSTS - JOB ACCT OTHER	I599T	I599T
BAL382200 - UNRECOVERED PLANT & REGULATORY COSTS	I599T	I599T
BAL382301 - OTH REG ASSETS - OTHER	I599T	I599T
BAL382341 - OTH REG ASSETS - ARO ASSETS	I900	I900
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	I599T
BAL386180 - MISC DEF DEB - STORM MAINTENANCE	I399T	I399T
BAL386181 - MISC DEF DEB - STORM MAINT - OFFSET	I399T	I399T
BAL386190 - MISC DEF DEB - DEF PENSION DEBIT	I900	I900
BAL386417 - MISC DEF DEB - 2021 RATE CASE	E106	I599T
BAL388000 - RESEARCH, DEVELOPMENT & DEMONSTRATION EXPENDITURES	I599T	I599T
BAL628100 - ACCUM PRV FOR PROP INSUR	E206	I399T
BAL628200 - ACCUM PRV INJURIES & DAMAGES - WORKERS COMPENSATION	I900	I900
BAL628370 - ACC PRV PEN/BENFS-POST RETIREMENT BENEFITS	I900	I900
BAL628430 - ACC MISC OPER PRV - DEF COMPENSAT	I900	I900
BAL628440 - ACCUM PRV PENS & BENEFITS - SFAS 158	I900	I900
BAL730000 - OTHER NON CURRENT LIABILITY - ARO LIABILITY	I900	I900
BAL732100 - ACCTS PAY - GENERAL	I599T	I599T
BAL734100 - ACCTS PAYABLE - ASSOC COMPANIES	I599T	I599T
BAL736100 - TAXES ACCRUED - FEDERAL INCOME TAXES	I599T	I599T
BAL736110 - TAXES ACCRUED - STATE INCOME TAXES	I599T	I599T
BAL736205 - TAXES ACCRUED - PERSONAL PROPERTY	I409T	I409T
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	I399T	I399T
BAL742600 - MISC CURR & ACC LIAB - JOBBING ACCOUNTS ADVANCED	I599T	I599T
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	I599T
BAL853200 - OTH DEF CREDITS - OTHER	I599T	I599T
BAL853201 - OTH DEF CREDITS - DEFERRED TRANSMISSION	E101	W355
BAL854143 - OTH REG LIAB - ARO LIABILITY	I900	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
BAL854640 - OTH REG LIAB - OVERRECOV ECRC REVS	E206	I599T
BAL854X46 - OTH REG LIAB - OVERRECOVERD SPPC REVENUES	E206	I599T
BAL856100 - DEF GAINS FUTURE USE	I599T	I599T
INC050400 - FIELD COLLECTION LATE PAYMENT CHARGES	E206	E311
INC051030 - MISC SERV REVS - CONNECT / DISCONNECT	E356	E314
INC054000 - RENT FROM ELECTRIC PROPERTY - GENERAL	I900	I900
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	E401	I599T
INC100000 - STEAM O&M - OPERATION SUPERV & ENG	BLENDED	W500
INC102000 - STEAM O&M - STEAM EXPENSES	E102NS	W502
INC105000 - STEAM O&M - ELECTRIC EXPENSES	E102NS	W505
INC106000 - STEAM O&M - MISC STEAM EXP	BLENDED	E106
INC110000 - STEAM O&M - MAINT SUPERV & ENG	BLENDED	W510
INC113000 - STEAM O&M - MAINT OF ELECTRIC PLANT	E202NS	E201
INC114000 - STEAM O&M - MAINT OF MISC STEAM PLT	E202NS	E201
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	BLENDED	E106

COSID	Assigned Separation Allocator	Assigned Retail COS Allocator
INC151000 - OTH PWR O&M - MAINT SUPERV & ENG	BLENDED	W551
INC152000 - 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	E101	W355
INC265000 - TRANS O&M - TRANS OF ELECTR BY OTH	E101	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
INC384000 - DIST O&M - UNDERGROUND LINE EXP	I367T	W584
INC386000 - DIST O&M - METER EXPENSES	E325	E325
INC387000 - DIST O&M - CUSTOMER INSTALLATIONS EXP	E309	E310
INC390000 - DIST O&M - MAINT SUPERV & ENG	E104	I378T
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 S LIGHT & SIGNAL SYST	E508	E508
INC397000 - DIST O&M - MAINT OF METERS	E325	E325
INC402000 - CUST ACCT O&M - METER READING EXP	E330	E330
INC404000 - CUST ACCT O&M - UNCOLLECTIBLE ACCTS	E401	E205
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
INC510000 - DEMONSTRATING AND SELLING EXPENSES	E356	E356
INC520010 - A&G EXP - SALARIES	I900	I900
INC521000 - A&G EXP - OFF SUPPL & EXP	I900	I900
INC523000 - A&G EXP - OUTSIDE SERVICES EMPLOYED	I900	I900
INC524000 - A&G EXP - PROPERTY INSURANCE	I399T	I399T
INC524121 - A&G EXP - STORM DEFICIENCY RECOVERY	I399T	I399T
INC525000 - A&G EXP - INJURIES AND DAMAGES	I900	I900
INC526100 - A&G EXP - EMP PENSIONS & BENEFITS	BLENDED	I900
INC528010 - A&G EXP - REG COMM EXP FPSC	E206	I900
INC528220 - A&G EXP - REGULATORY COMMISSION EXPENSE - RAF - RETAIL BASE	I900	I900
INC530000 - A&G EXP - MISC GENERAL EXPENSES	I900	I900
INC531000 - A&G EXP - RENTS	I900	I900
INC535000 - A&G EXP - MAINT OF GEN PLT	I900	I389
INC603000 - DEPR & AMORT EXP - INTANGIBLE	I900	I900
INC603001 - DEPR & AMORT EXP - INTANGIBLE ARO	I900	I900
INC603010 - DEPR & AMORT EXP - STEAM (EXC COAL)	BLENDED	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
INC603055 - DEPR & AMORT EXP - DIST 365 - OH COND & DEV	E104	W365
INC603056 - DEPR & AMORT EXP - DIST 366 - UG CONDUIT	E104	W366
INC603057 - DEPR & AMORT EXP - DIST 367 - UG COND & DEV	E104	W367
INC603058 - DEPR & AMORT EXP - DIST 368 - TRANSF	E109	W368
INC603060 - DEPR & AMORT EXP - DIST 370 - METERS	E325	E325
INC603091 - DEPR & AMORT EXP - GEN PLT - STRUCTURES	I900	I900
INC603093 - DEPR & AMORT EXP - GEN PLT - OTHER	I900	I900
INC603200 - DEPR & AMORT EXP - PROP UNDER CAPT LEASES	I900	I900
INC605000 - ACCRETION EXPENSE - ARO REG DEBIT	I900	I900
INC607000 - AMORT PROP LOSS & UNRECOV REG CSTS	I409T	I409T



COSID	Assigned Separation Allocator	Assigned Retail COS Allocator
INC607143 - REGULATORY CREDIT - ASSET RET OBLIG	I900	I900
INC607338 - AMORT OF REG ASSETS - DEF AMT OPRB	I599T	I900
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	I900	I900
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
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
INC831100 - INTEREST ON CUSTOMER DEPOSITS	E206	I439T
INC831510 - INTEREST ON SHORT TERM DEBT	I399T	I439T
INC832000 - AFBFUDC	I399T	I439T

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: GULF POWER COMPANY

DOCKET NO: 20210015-EI

EXPLANATION: Provide a description of how the coincident and non-coincident demands for 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 class' coincident and non coincident load to actual MWH sales is used to derive projected demands, provide justification for the use of the methodology

Type of Data Shown:  
 Projected Test Year Ended \_\_/\_\_/\_\_  
 Prior Year Ended \_\_/\_\_/\_\_  
 Historical Test Year Ended \_\_/\_\_/\_\_  
 Proj. Subsequent Yr Ended 12/31/23

Witness: Tara B. DuBose, Jun K. Park

Line  
No.

- 1  
2 Historical load research data was applied to the sales forecast by rate class to develop the coincident and non-coincident demand estimates for the projected 2023 Test Year. Historical load research data  
3 for the year 2019 was used for all rate classes. Monthly ratios of each rate class's CP, GNCP and customer NCP to actual kWh sales were developed for 2019  
4  
5 Projected 2023 monthly GNCP and NCP ratios were then developed based on the historical ratios. The monthly projected 2023 CP ratios were developed using historical CP ratios that corresponded  
6 best to the time (hour) and day (weekday, weekend) of the projected monthly system peaks. The projected monthly system peaks are presented on MFR E-18, Monthly Peaks, sponsored by FPL witness Park.  
7 The projected CP, GNCP and NCP ratios were then combined with the sales forecast by rate class to derive the projected coincident peak, non-coincident group peak, and customer non-coincident peak demand  
8 for each class. The sales forecast by rate class 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  
9 E-19b and E-19c.  
10  
11 The historical ratios were generated from Gulf's 2019 Load Research Studies. The following methodologies were used to develop the studies  
12  
13 • The Ratio extrapolation technique is the methodology utilized to expand the historical load research data for sampled rate classes. This methodology estimates the total rate class  
14 demand by applying the ratio of demand to billed energy for each interval multiplied by the billed energy for the rate class  
15  
16 • The Mean Per Unit extrapolation technique is the methodology utilized to expand the historical load research data for 100% studied (census) rate classes. This methodology estimates  
17 the total rate class demand by applying the average demand for each interval multiplied by the number of customers in the rate class.  
18  
19 • The lighting rate class combines the OS I and II street light and OS III traffic signal rate schedules into one lighting rate class. The usage characteristics for the OS I and II street lights  
20 are modeled based on the estimated number of burn hours or estimated hours of operation in a year. The OS III traffic signal rate class is modeled based on a 100% load factor.  
21 These rate schedules were aggregated into one rate class by combining their separate load profiles prior to using the Mean Per Unit extrapolation technique to expand the historical data  
22  
23 The load research sampling methodologies and extrapolation techniques described above are standard load research techniques that are widely used in the industry. Moreover, Gulf has applied these techniques  
24 in its load research filings with the FPSC.  
25  
26 Attachment 1 contains the load data forecast for the projected Test Year 2023  
27  
28 Attachment 2 contains the results of Gulf's Load Research Studies for the year 2019  
29  
30 Exhibit TBD-4 lists the rate classes that are 100% metered, modeled, or sampled and the extrapolation technique used for these rate classes  
31  
32  
33  
34  
35  
36  
37

Gulf Power - 2023 Subsequent Year Load Data Forecast

	Jan - 2023	Feb - 2023	Mar - 2023	Apr - 2023	May - 2023	Jun - 2023	Jul - 2023	Aug - 2023	Sep - 2023	Oct - 2023	Nov - 2023	Dec - 2023
G - GS: General Service												
Sales	26,027	24,068	21,841	21,114	24,104	30,911	34,113	33,743	32,252	27,684	22,515	22,873
CP	79,625	55,219	55,338	64,106	71,387	80,259	73,938	73,129	57,387	55,687	64,750	63,339
GNCP	79,625	64,525	61,332	65,759	71,387	80,259	77,439	82,830	83,560	79,046	69,484	63,339
NCP	145,878	158,870	139,554	118,955	108,942	135,658	128,652	131,550	127,829	130,426	142,608	126,251
CP - L.F.	43.93%	64.86%	53.05%	45.74%	45.38%	53.49%	62.01%	62.02%	78.06%	66.82%	48.29%	48.54%
GNCP - L.F.	43.93%	55.51%	47.87%	44.59%	45.38%	53.49%	59.21%	54.75%	53.61%	47.07%	45.00%	48.54%
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%
Hours	744	672	744	720	744	720	744	744	720	744	720	744
G - GSD/GSDT: General Service Demand/TOU												
Sales	184,390	172,078	168,095	180,686	200,834	237,350	253,281	252,288	246,587	217,202	183,686	171,971
CP	350,069	274,322	266,078	402,129	484,091	504,986	496,576	473,847	425,155	384,868	382,269	367,744
GNCP	356,675	365,314	347,868	402,129	484,091	504,986	496,576	499,986	508,395	489,533	403,815	367,744
NCP	603,294	607,251	582,823	577,408	567,316	653,390	652,835	677,129	693,813	668,339	660,041	583,009
CP - L.F.	70.80%	93.35%	84.91%	62.41%	55.76%	65.28%	68.56%	71.56%	80.55%	75.85%	66.74%	62.85%
GNCP - L.F.	69.49%	70.10%	64.95%	62.41%	55.76%	65.28%	68.56%	67.82%	67.37%	59.64%	63.18%	62.85%
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%
Hours	744	672	744	720	744	720	744	744	720	744	720	744
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	99,692	81,363	81,302	107,060	125,059	126,519	124,131	131,878	118,884	105,042	79,948	89,854
GNCP	99,692	101,073	94,364	107,060	125,059	126,519	124,131	131,878	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.	78.43%	99.72%	90.87%	74.84%	65.99%	74.61%	79.52%	74.33%	84.61%	83.67%	99.47%	83.47%
GNCP - L.F.	78.43%	80.27%	78.29%	74.84%	65.99%	74.61%	79.52%	74.33%	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	744	720	744	720	744
G - Major Accts: Major Accts - RPT, CSA, PX/PXT												
Sales	124,477	126,522	121,677	135,069	144,310	160,403	165,652	172,021	165,449	152,597	148,639	128,474
CP	249,322	184,474	177,775	237,597	286,929	318,453	260,744	305,525	286,448	244,493	222,519	204,803
GNCP	249,322	242,175	216,716	243,457	286,929	318,453	290,384	305,525	293,629	267,775	287,067	225,707
NCP	264,852	305,599	272,734	296,842	298,600	340,075	343,726	349,592	356,009	331,764	365,328	307,629
CP - L.F.	67.11%	102.06%	91.99%	78.96%	67.60%	69.96%	85.39%	75.68%	80.22%	83.89%	92.78%	84.31%
GNCP - L.F.	67.11%	77.74%	75.46%	77.06%	67.60%	69.96%	76.67%	75.68%	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%
Hours	744	672	744	720	744	720	744	744	720	744	720	744

Gulf Power - 2023 Subsequent Year Load Data Forecast

	Jan - 2023	Feb - 2023	Mar - 2023	Apr - 2023	May - 2023	Jun - 2023	Jul - 2023	Aug - 2023	Sep - 2023	Oct - 2023	Nov - 2023	Dec - 2023
G - OS: Outdoor Lighting												
Sales	10,870	10,869	10,868	10,869	10,869	10,870	10,869	10,870	10,870	10,869	10,869	10,869
CP	20,852	19,643	26,450	4,630	5,330	5,010	4,812	4,568	4,682	4,586	23,091	25,250
GNCP	22,601	25,956	26,450	27,443	28,122	29,947	28,707	27,485	26,146	23,454	23,557	25,250
NCP	22,601	25,956	26,450	27,443	28,122	29,947	28,707	27,485	26,146	23,454	23,557	25,250
CP - L.F.	70.06%	82.34%	55.23%	326.03%	274.11%	301.33%	303.57%	319.84%	322.45%	318.58%	65.38%	57.86%
GNCP - L.F.	64.64%	62.31%	55.23%	55.01%	51.95%	50.41%	50.89%	53.15%	57.74%	62.29%	64.08%	57.86%
NCP - L.F.	64.64%	62.31%	55.23%	55.01%	51.95%	50.41%	50.89%	53.15%	57.74%	62.29%	64.08%	57.86%
Hours	744	672	744	720	744	720	744	744	720	744	720	744
G - Residential: Residential Service												
Sales	483,077	421,108	355,043	328,699	372,657	519,427	605,370	599,723	551,198	442,962	337,867	395,313
CP	1,396,068	1,114,468	949,939	751,277	959,256	1,093,347	1,256,085	1,185,501	1,158,150	1,012,737	773,387	944,741
GNCP	1,396,068	1,196,179	1,130,264	831,230	959,256	1,102,898	1,315,066	1,223,399	1,198,146	1,105,890	1,052,268	1,045,227
NCP	2,755,114	3,016,618	2,469,001	2,166,929	1,800,206	2,225,706	2,409,444	2,484,143	2,331,599	2,355,555	2,352,601	2,574,937
CP - L.F.	46.51%	56.23%	50.24%	60.77%	52.22%	65.98%	64.78%	67.99%	66.10%	58.79%	60.68%	56.24%
GNCP - L.F.	46.51%	52.39%	42.22%	54.92%	52.22%	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	58	466	322			879	271	456	
GNCP	1,067	14,838	1,363	2,490	466	618			39,861	1,865	17,649	1,138
NCP	1,067	15,298	1,363	2,618	466	618			40,750	1,865	18,509	1,138
CP - L.F.			888.30%	584.04%	60.06%	65.12%				41.85%	151.47%	76.52%
GNCP - L.F.	9.91%	0.75%	13.93%	13.60%	60.06%	33.86%			0.52%	19.72%	2.32%	30.67%
NCP - L.F.	9.91%	0.72%	13.93%	12.93%	60.06%	33.86%			0.51%	19.72%	2.22%	30.67%
Hours	744	672	744	720	744	720	744	744	720	744	720	744

Gulf Power 2019 Load Research Study

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:

- All demands are in KW unless otherwise stated.
- 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.
- 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.
- 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.
- GULF'S summer peak was 2,471 MW on 09/05/19 (Thursday) at 4:000 PM.
- GULF'S winter peak was 2,066 MW on 01/30/19 (Wednesday) at 7:00 AM.

Definitions:

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

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

Gulf Power 2019 Load Research Study

Wholesale - Florida Public Utilities Company													
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
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	17294911	16409541	17082862
GFPUC	KWH ONPK%	27.33%	26.55%	25.93%	32.99%	34.23%	31.03%	33.30%	33.14%	32.56%	33.87%	24.22%	26.19%
GFPUC	KWH OFFPK%	72.67%	73.45%	74.07%	67.01%	65.77%	68.97%	66.70%	66.86%	67.44%	66.13%	75.78%	73.81%
DEMAND (KW):													
GFPUC	NCP	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	58415	58509	60520	62415	56384	56515	52818
GFPUC	GCP DATE	Wed, Jan 30	Fri, Feb 1	Wed, Mar 6	Tue, Apr 30	Wed, May 29	Tue, Jun 4	Tue, Jul 2	Wed, Aug 14	Wed, Sep 18	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	61856	46897	56487	48226	63171	63465	63544	67036	65297	62919	56515	56237
GFPUC	GCP ONPK	61856	46897	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	62723	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%	59.67%	49.72%	59.08%	59.93%	65.53%	64.88%	63.81%	65.92%	55.87%	53.21%	55.32%
GFPUC	NCP 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	NCP 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	GCP CF	100.00%	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%	99.10%	95.02%	98.06%	98.62%	99.69%	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%
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%
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	1
GFPUC	GCPSZ OFFPK	1	1	1	1	1	1	1	1	1	1	1	1
GFPUC	CPSZ	1	1	1	1	1	1	1	1	1	1	1	1

Gulf Power 2019 Load Research Study

GULF-GS-AGG GS(T)-1 General Service Non Demand including TOU (0-24 kW) (Aggregated)

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	32686	32768	32832	32848	32968	32988	33142	33280	33338
GULF-GS-AGG	SALES	23133830	23954595	20228906	20883203	24882065	32581214	35501262	34783659	35266914	32684950	21893849	22845868
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:												
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	9397957	11077546	12778442	10412652	9543293	9548582	5332615	5658531
GULF-GS-AGG	KWH OFFPK	17289250	18216136	15489629	13094954	15484108	21503668	22722820	24371007	25723621	23136368	16561234	17187337
GULF-GS-AGG	KWH ONPK%	25.26%	23.96%	23.43%	37.29%	37.77%	34%	35.99%	29.94%	27.06%	29.21%	24.36%	24.77%
GULF-GS-AGG	KWH OFFPK%	74.74%	76.04%	76.57%	62.71%	62.23%	66%	64.01%	70.06%	72.94%	70.79%	75.64%	75.23%
GULF-GS-AGG	DEMAND (KW):												
GULF-GS-AGG	NCP	129663	158120	129251	117657	112459	142987	133886	135609	139780	153989	138675	126099
GULF-GS-AGG	NCP ONPK	113019	123671	108162	103347	101975	129579	121291	121593	120985	136343	107154	102607
GULF-GS-AGG	NCP OFFPK	115031	148587	122255	107419	104597	130261	125691	129217	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	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
GULF-GS-AGG	GCP	59696	64220	56804	65042	67228	81102	80590	85386	91372	93327	67567	57830
GULF-GS-AGG	GCP ONPK	59696	64220	56804	65042	67228	81102	80590	85386	88712	91980	51984	51041
GULF-GS-AGG	GCP OFFPK	59419	62789	51514	50131	54868	73267	72651	79902	91372	93327	67567	57830
GULF-GS-AGG	CP	55888	52093	45671	61813	61512	78447	69747	67929	62436	69772	62130	55246
GULF-GS-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-GS-AGG	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%
GULF-GS-AGG	NCP LF ONPK	27.51%	28.82%	25.14%	28.07%	32.80%	34.92%	39.34%	38.45%	40.49%	32.22%	28.38%	29.93%
GULF-GS-AGG	NCP LF OFFPK	27.03%	23.99%	22.24%	27.00%	31.97%	34.74%	37.96%	36.18%	35.54%	29.42%	23.03%	25.11%
GULF-GS-AGG	GCP CF	46.04%	40.61%	43.95%	55.28%	59.78%	56.72%	60.19%	62.96%	65.37%	60.61%	48.72%	45.86%
GULF-GS-AGG	CP CF	43.10%	32.95%	35.34%	52.54%	54.70%	54.86%	52.09%	50.09%	44.67%	45.31%	44.80%	43.81%
GULF-GS-AGG	GCP LF	52.09%	55.51%	47.87%	44.59%	49.75%	55.80%	59.21%	54.75%	53.61%	47.07%	45.00%	53.10%
GULF-GS-AGG	GCP LF ONPK	55.63%	55.85%	49.66%	60.48%	70.60%	75.88%	80.08%	61.59%	59.76%	50.15%	64.11%	65.99%
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%	51.60%
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%	9.46%
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	195
GULF-GS-AGG	CPSZ	180	190	188	191	194	188	174	199	198	196	191	195

Gulf Power 2019 Load Research Study

GULF-GSD-AGG		GSD(T)-1 General Service Demand including GSTOU (Aggregated)											
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	15737	15687	15661	15637	15680	15713	15788	15805	15800	15783	15759
GULF-GSD-AGG	SALES	177701848	173136612	167406938	171277430	198386670	243257770	257195615	254137922	260752796	245168912	177061902	175849732
GULF-GSD-AGG	KW												
GULF-GSD-AGG	N	15877	15737	15687	15661	15637	15680	15713	15788	15805	15800	15783	15759
RLR ENERGY:													
GULF-GSD-AGG	KWH	177701848	173136612	167406938	171277430	198386670	243257770	257195615	254137922	260752796	245168912	177061902	175849732
GULF-GSD-AGG	KWH ONPK	45126887	43455209	40167947	58573255	67176369	75996489	84914307	74025087	70089596	70985854	42761909	41887552
GULF-GSD-AGG	KWH OFFPK	132574961	129681403	127238991	112704175	131210301	167261281	172281308	180112835	190663200	174183058	134299993	133962180
GULF-GSD-AGG	KWH ONPK%	25.39%	25.10%	23.99%	34.20%	33.86%	31.24%	33.02%	29.13%	26.88%	28.95%	24.15%	23.82%
GULF-GSD-AGG	KWH OFFPK%	74.61%	74.90%	76.01%	65.80%	66.14%	68.76%	66.98%	70.87%	73.12%	71.05%	75.85%	76.18%
DEMAND (KW):													
GULF-GSD-AGG	NCP	581412	610988	580438	547341	560403	669654	662924	682093	733670	754393	636239	596158
GULF-GSD-AGG	NCP ONPK	539158	545862	512741	516499	539067	643341	641504	644240	670971	682182	552554	526212
GULF-GSD-AGG	NCP OFFPK	552246	591876	563587	519838	539123	647431	643082	668318	719755	735000	626993	588827
GULF-GSD-AGG	GCP DATE	Wed, Jan 30	Thu, Feb 21	Mon, Mar 11	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	367562	346444	378437	419154	487431	488819	503651	537600	552564	389253	353386
GULF-GSD-AGG	GCP ONPK	343738	329942	316358	378437	419154	487431	488819	484298	532905	529352	389253	353386
GULF-GSD-AGG	GCP OFFPK	338566	367562	346444	356554	398858	473941	463764	503651	537600	552564	385621	340789
GULF-GSD-AGG	CP	266410	261618	236133	371607	399155	479942	457071	430110	447314	461016	363605	328387
GULF-GSD-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-GSD-AGG	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%
GULF-GSD-AGG	NCP LF ONPK	44.30%	47.20%	43.88%	46.06%	49.46%	52.52%	53.89%	53.02%	53.98%	48.31%	44.51%	44.92%
GULF-GSD-AGG	NCP LF OFFPK	43.25%	43.53%	39.92%	45.76%	49.46%	52.18%	53.76%	51.11%	50.32%	44.83%	39.22%	40.14%
GULF-GSD-AGG	GCP CF	59.12%	60.16%	59.69%	69.14%	74.80%	72.79%	73.74%	73.84%	73.28%	73.25%	61.18%	59.28%
GULF-GSD-AGG	CP CF	45.82%	42.82%	40.68%	67.89%	71.23%	71.67%	68.95%	63.06%	60.97%	61.11%	57.15%	55.08%
GULF-GSD-AGG	GCP LF	69.49%	70.10%	64.95%	62.86%	63.62%	69.31%	70.72%	67.82%	67.37%	59.64%	63.18%	66.88%
GULF-GSD-AGG	GCP LF ONPK	74.59%	82.32%	75.58%	78.17%	80.94%	86.62%	87.73%	77.20%	73.07%	64.78%	68.66%	70.55%
GULF-GSD-AGG	GCP LF OFFPK	68.94%	68.91%	63.76%	60.55%	60.25%	65.35%	68.04%	65.50%	65.68%	58.70%	62.19%	68.25%
GULF-GSD-AGG	CP LF	89.65%	98.48%	95.29%	64.02%	66.80%	70.40%	75.63%	79.42%	80.96%	71.48%	67.63%	71.98%
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%	5.27%	6.53%	5.37%	5.56%	5.07%	4.50%	4.53%	4.91%	3.73%	4.94%	5.29%
GULF-GSD-AGG	NCP RP OFFPK	5.94%	5.16%	6.73%	5.43%	5.30%	5.15%	4.45%	4.61%	5.18%	4.20%	5.67%	6.00%
GULF-GSD-AGG	GCP RP	8.42%	4.42%	6.22%	5.94%	5.52%	5.24%	4.60%	4.01%	4.92%	4.30%	5.42%	5.35%
GULF-GSD-AGG	GCP RP ONPK	8.64%	6.72%	8.11%	5.94%	5.52%	5.21%	4.70%	4.53%	4.75%	5.37%	5.34%	5.17%
GULF-GSD-AGG	GCP RP OFFPK	7.82%	4.40%	7.37%	5.92%	5.70%	4.71%	4.50%	4.01%	4.56%	4.18%	5.54%	6.64%
GULF-GSD-AGG	CP RP	7.30%	6.17%	7.88%	5.72%	5.37%	4.48%	3.77%	3.68%	4.13%	3.98%	7.01%	6.29%
SAMPLE SIZE:													
GULF-GSD-AGG	GCPSZ	301	327	315	336	314	347	341	362	360	362	338	370
GULF-GSD-AGG	GCPSZ ONPK	302	327	315	336	314	347	341	362	360	362	338	370
GULF-GSD-AGG	GCPSZ OFFPK	301	327	315	336	315	347	340	362	360	362	338	370
GULF-GSD-AGG	CPSZ	300	325	315	336	311	348	339	362	360	362	338	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 (Aggregated)		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	MONTH CUSTOMERS	203	202	201	201	201	200	200	200	200	199	198	198
GULF-LP19-AGG	SALES	62781347	60780809	60179067	61545010	66155961	75656299	80186468	78089724	83096406	77359064	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%	23.29%	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%	76.71%	69.31%	70.07%	72.08%	70.41%	71.61%	72.83%	70.25%	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	189	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.

Gulf Power 2019 Load Research Study

GULF-OS19-AGG Gulf Street and Outdoor Lighting and 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	10361	10371	10316	10317	10256	10246	10219	10200	10207	10206
GULF-OS19-AGG	SALES	12610622	12389982	12103372	12367090	12272052	12208232	12129711	12702371	12224814	12063157	12546516	12165144
GULF-OS19-AGG	KW												
GULF-OS19-AGG	N	3	3	3	3	3	3	3	3	3	3	3	3
GULF-OS19-AGG	RLR ENERGY:												
GULF-OS19-AGG	KWH	12610622	12389982	12103372	12367090	12272052	12208232	12129711	12702371	12224814	12063157	12519648	12165144
GULF-OS19-AGG	KWH ONPK	3090280	3035249	2721610	2007030	1812596	1582038	1649889	1862767	1963824	2405408	2722783	2761264
GULF-OS19-AGG	KWH OFFPK	9520342	9354733	9381762	10360060	10459456	10626194	10479822	10839604	10260990	9657749	9796865	9403880
GULF-OS19-AGG	KWH ONPK%	24.51%	24.50%	22.49%	16.23%	14.77%	12.96%	13.60%	14.66%	16.06%	19.94%	21.75%	22.70%
GULF-OS19-AGG	KWH OFFPK%	75.49%	75.50%	77.51%	83.77%	85.23%	87.04%	86.40%	85.34%	83.94%	80.06%	78.25%	77.30%
GULF-OS19-AGG	DEMAND (KW):												
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	31592	29186	26030	26868	24554
GULF-OS19-AGG	NCP OFFPK	25934	29320	27337	30885	31439	33330	31652	31592	29186	26030	26868	24554
GULF-OS19-AGG	GCP DATE	Tue, Jan 1	Fri, Feb 1	Fri, Mar 1	Mon, Apr 1	Wed, May 1	Sat, Jun 1	Mon, Jul 1	Thu, Aug 1	Sun, Sep 1	Tue, Oct 1	Fri, Nov 1	Sun, Dec 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	27498	31225	31751	33635	32036	32120	29406	26031	27134	24680
GULF-OS19-AGG	GCP ONPK	26221	29589	27498	31225	31751	32495	31297	32120	29406	26031	27134	24680
GULF-OS19-AGG	GCP OFFPK	26221	29589	27498	31225	31751	33635	32036	32120	29406	26031	27134	24680
GULF-OS19-AGG	CP	19104	21225	26249	5136	5023	5218	4868	4810	5239	5401	26245	24680
GULF-OS19-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-OS19-AGG	NCP LF	65.36%	62.88%	59.51%	55.61%	52.47%	50.87%	51.51%	54.04%	58.17%	62.29%	64.86%	66.59%
GULF-OS19-AGG	NCP LF ONPK	65.36%	62.88%	59.51%	55.61%	52.47%	52.64%	52.71%	54.04%	58.17%	62.29%	64.86%	66.59%
GULF-OS19-AGG	NCP LF OFFPK	65.36%	62.88%	59.51%	55.61%	52.47%	50.87%	51.51%	54.04%	58.17%	62.29%	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%	100.00%	100.00%	100.00%	100.00%
GULF-OS19-AGG	CP CF	72.86%	71.73%	95.46%	16.45%	15.82%	15.51%	15.19%	14.97%	17.82%	20.75%	96.72%	100.00%
GULF-OS19-AGG	GCP LF	64.64%	62.31%	59.16%	55.01%	51.95%	50.41%	50.89%	53.15%	57.74%	62.29%	64.08%	66.25%
GULF-OS19-AGG	GCP LF ONPK	66.96%	64.11%	58.91%	32.46%	28.83%	27.05%	26.62%	29.29%	37.10%	44.64%	62.72%	66.60%
GULF-OS19-AGG	GCP LF OFFPK	63.92%	61.75%	59.23%	63.56%	60.33%	58.50%	59.91%	61.81%	64.62%	69.09%	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%	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%	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	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.

Gulf Power 2019 Load Research Study

GULF-RS-RSVP-AGG RS(T)-1 Residential Service 1 with TOU included (Aggregated)

	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 MONTH												
GULF-RS-RSVP-AGG CUSTOMERS	403718	402681	402961	403607	404103	405346	406460	407038	407440	407650	408267	408646
GULF-RS-RSVP-AGG SALES	416597133	406959095	324705791	325493635	390064507	558003872	628289228	601263012	604464263	543919255	344084355	384277072
GULF-RS-RSVP-AGG KW												
GULF-RS-RSVP-AGG N	403718	402681	402961	403607	404103	405346	406460	407038	407440	407650	408267	408646
GULF-RS-RSVP-AGG RLR ENERGY:												
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	256358979	383064504	420526372	413849987	422763529	366315804	272622840	299800256
GULF-RS-RSVP-AGG KWH ONPK%	27.53%	26.65%	26.37%	32.07%	34.28%	31.35%	33.07%	31.17%	30.06%	32.65%	20.77%	21.98%
GULF-RS-RSVP-AGG KWH OFFPK%	72.47%	73.35%	73.63%	67.93%	65.72%	68.65%	66.93%	68.83%	69.94%	67.35%	79.23%	78.02%
GULF-RS-RSVP-AGG DEMAND (KW):												
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	2012109	1882763	1700938	2192737	2325240	2286271	2316961	2646913	1798933	1980657
GULF-RS-RSVP-AGG NCP OFFPK	2278130	2785966	2102118	2026782	1805796	2271947	2386391	2394053	2477014	2730611	2337821	2405616
GULF-RS-RSVP-AGG GCP DATE	Fri, Jan 25	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	943759	1184808	1364854	1226541	1313932	1357938	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 CP	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%	8.43%	5.99%	5.87%	5.79%	5.33%	5.71%	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%	5.57%	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%	11.74%	8.49%	8.10%	5.28%	6.06%	4.37%	4.54%	4.42%	10.66%	8.70%
GULF-RS-RSVP-AGG GCP RP OFFPK	9.85%	8.39%	10.27%	9.03%	7.04%	5.64%	5.43%	5.25%	4.29%	4.70%	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	346	353	341	315	299	355	369	368	367	369
GULF-RS-RSVP-AGG GCPSZ ONPK	313	332	346	353	333	315	308	355	369	368	367	369
GULF-RS-RSVP-AGG GCPSZ OFFPK	317	330	346	353	341	315	299	355	369	368	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.

Gulf Power 2019 Load Research Study

Major Accounts: 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	131	132	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:												
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	49696541	46133407	47029221	29596765	28324535
RTP/CSA/PX(T)	KWH OFFPK	106977352	97652801	100575037	91275503	109111561	119400983	118784473	121229305	118161483	107235663	94757004	90282368
RTP/CSA/PX(T)	KWH ONPK%	24.99%	24.95%	23.82%	30.24%	29.22%	27.95%	29.37%	29.07%	28.08%	30.49%	23.80%	23.88%
RTP/CSA/PX(T)	KWH OFFPK%	75.01%	75.05%	76.18%	69.76%	70.78%	72.05%	70.63%	70.93%	71.92%	69.51%	76.20%	76.12%
RTP/CSA/PX(T)	DEMAND (KW):												
RTP/CSA/PX(T)	NCP	303433	314289	295942	287570	318983	351337	348957	347367	353525	335390	305639	284003
RTP/CSA/PX(T)	NCP ONPK	295525	299342	285448	282668	312556	336091	344631	338415	337519	329146	294559	266506
RTP/CSA/PX(T)	NCP OFFPK	301414	313225	292721	281885	312348	344796	344371	340439	345486	324395	293323	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	268089	305075	294804	291448	291580	270702	240165	208373
RTP/CSA/PX(T)	GCP ONPK	240888	242100	235157	235853	268089	305075	294804	291448	291580	270702	234562	205324
RTP/CSA/PX(T)	GCP OFFPK	246788	249062	229739	230673	258569	293298	290708	285859	284185	262345	240165	208373
RTP/CSA/PX(T)	CP	225533	179821	171886	224387	255829	305075	239932	273538	283016	262305	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	8/1/2019	9/1/2019	10/1/2019	11/1/2019	12/1/2019
RTP/CSA/PX(T)	NCP LF	63.17%	61.61%	60.05%	63.20%	64.96%	65.51%	64.78%	66.14%	64.55%	61.82%	56.51%	56.13%
RTP/CSA/PX(T)	NCP LF ONPK	68.51%	67.79%	65.59%	70.71%	72.79%	76.56%	72.38%	74.17%	75.94%	69.03%	62.80%	63.26%
RTP/CSA/PX(T)	NCP LF OFFPK	62.49%	60.89%	59.75%	62.03%	63.98%	64.13%	63.17%	65.22%	63.34%	61.56%	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%	77.29%	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	129	130	130	130	130	131	130	129
RTP/CSA/PX(T)	CPSZ	126	126	127	128	129	130	130	130	130	131	130	129

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

Gulf Power 2019 Load Research Study

SBS	SBS	Standby/Supplementary											
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	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	56445	1623477	1590396	776866	63650	0	0	4860	42291	267638	67212
SBS	KWH OFFPK	117430	165623	5281358	2641125	1823399	189148	0	0	160574	96207	595530	225511
SBS	KWH ONPK%	20.74%	25.42%	23.51%	37.58%	29.88%	25.18%	0%	0%	2.94%	30.54%	31.01%	22.96%
SBS	KWH OFFPK%	79.26%	74.58%	76.49%	62.42%	70.12%	74.82%	0%	0%	97.06%	69.46%	68.99%	77.04%
SBS	DEMAND (KW):												
SBS	NCP	2010	45594	47395	45441	5064	1037	0	0	45151	944	54111	1283
SBS	NCP ONPK	1890	40598	46511	44161	5064	907	0	0	560	853	53249	1091
SBS	NCP OFFPK	2010	45594	47395	44684	5024	1037	0	0	45151	944	52234	1283
SBS	GCP DATE	Wed, Jan 9	Mon, Feb 25	Sat, Mar 30	Thu, Apr 4	Wed, May 29	Sun, Jun 23	Mon, Jul 1	Thu, Aug 1	Mon, Sep 23	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	44224	66627	43215	5044	1037	0	0	44166	944	51595	1283
SBS	GCP ONPK	1890	39898	66522	43215	5044	907	0	0	560	853	51595	1091
SBS	GCP OFFPK	2010	44224	66627	42940	5004	1037	0	0	44166	944	50312	1283
SBS	CP	0	0	931	981	4857	500	0	0	0	472	781	449
SBS	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
SBS	NCP LF	9.91%	0.72%	19.61%	12.93%	69.02%	33.87%	0.00%	0.00%	0.51%	19.72%	2.22%	30.66%
SBS	NCP LF ONPK	9.24%	0.87%	20.78%	18.19%	77.49%	38.97%	0.00%	0.00%	4.82%	23.96%	3.14%	36.66%
SBS	NCP LF OFFPK	10.29%	0.71%	19.38%	11.32%	66.47%	33.79%	0.00%	0.00%	0.66%	18.98%	2.04%	30.51%
SBS	GCP CF	100.00%	97.00%	140.58%	95.10%	99.61%	100.00%	0.00%	0.00%	97.82%	100.00%	95.35%	100.00%
SBS	CP CF	0.00%	0.00%	1.96%	2.16%	95.93%	48.24%	0.00%	0.00%	0.00%	50.00%	1.44%	34.97%
SBS	GCP LF	9.91%	0.75%	13.95%	13.60%	69.30%	33.87%	0.00%	0.00%	0.52%	19.72%	2.32%	30.66%
SBS	GCP LF ONPK	9.24%	0.88%	14.53%	18.59%	77.79%	38.97%	0.00%	0.00%	4.82%	23.96%	3.24%	36.66%
SBS	GCP LF OFFPK	10.29%	0.73%	13.79%	11.78%	66.74%	33.79%	0.00%	0.00%	0.67%	18.98%	2.11%	30.51%
SBS	CP LF	0.00%	0.00%	998.55%	599.21%	71.95%	70.21%	0.00%	0.00%	0.00%	39.44%	153.59%	87.67%
SBS	REL PREC:												
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%	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%	0.00%	0.00%	0.00%	0.00%
SBS	GCP RP	0.00%	0.00%	364.53%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
SBS	GCP RP ONPK	0.00%	0.00%	364.53%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
SBS	GCP RP OFFPK	0.00%	0.00%	364.53%	0.00%	0.00%	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:												
SBS	GCPSZ	3	3	2	3	3	3	3	3	3	3	3	3
SBS	GCPSZ ONPK	3	3	2	3	3	3	3	3	3	3	3	3
SBS	GCPSZ OFFPK	3	3	2	3	3	3	3	3	3	3	3	3
SBS	CPSZ	3	3	3	3	3	3	3	3	3	3	3	3

FLORIDA PUBLIC SERVICE COMMISSION

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

Type of Data Shown:  
 Projected Test Year Ended: \_\_/\_\_/\_\_  
 Prior Year Ended: \_\_/\_\_/\_\_  
 Historical Test Year Ended: \_\_/\_\_/\_\_  
 Proj. Subsequent Yr Ended: 12/31/23

COMPANY: GULF POWER COMPANY

DOCKET NO.: 20210015-EI

Witness: Tiffany C. Cohen, Jun K. Park

Line No.	(1) Rate Class	(2) Sales of Electricity (excluding unbilled) Proposed Base Revenue (000's)	(3) Unbilled Sales Base Revenues (000's) Proposed	(4) Unbilled Sales Base Revenues (000's) Present	(5) Unbilled Sales Base Revenues (000's) Adjustment col(3)-col(4)
1	G - RESIDENTIAL	5,412,444	131	111	20
2	G - GS	321,245	8	7	1
3	G - GSD/GSDT	2,468,448	60	51	9
4	G - LP/LPT	751,947	18	15	3
5	G - MAJOR ACCTS	1,745,289	42	36	6
6	G - SBS	2,014	0	0	0
7	G - OS	130,430	3	3	0
8	TOTAL RETAIL	10,831,818	263	223	40
9	Proposed Increase in Revenue \$000's	255,741			
10	Per Unit	0.02361			
11	Unbilled Sales	1,703			
12	Total Unbilled	\$40			
13					
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39					

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:

Projected Test Year Ended \_\_/\_\_/\_\_

Prior Year Ended: \_\_/\_\_/\_\_

Historical Test Year Ended: \_\_/\_\_/\_\_

Proj. Subsequent Yr. Ended 12/31/23

Witness: Tiffany C. Cohen

Line No.	(1) Rate	(2) Base Revenue at Present Rates (000's)	(3) Base Revenue at Proposed Rates (000's)	(4) Increase Dollars (000's) (3) - (2)	(5) Increase Percent (4)/(2)
1	RS	344,318	479,267	134,949	39.2%
2	RSVP	19,310	27,139	7,830	40.5%
3	GS	26,843	33,773	6,930	25.8%
4	GSD	106,514	160,194	53,680	50.4%
5	GSTOU	2,712	4,080	1,368	50.4%
6	GSDT	1,069	1,608	539	50.4%
7	LP	11,751	18,282	6,531	55.6%
8	LPT	14,533	22,638	8,104	55.8%
9	RTP	31,291	64,727	33,436	106.9%
10	PX				
11	PXT				
12	CSA	11,704	16,575	4,871	41.6%
13	SBS	2,092	2,104	12	0.6%
14	ISS				
15	OS I/II	17,863	19,762	1,899	10.6%
16	LT-1	281	314	33	11.6%
17	OS III	2,138	2,532	394	18.4%
18	SL-1M	83	101	18	22.3%
19	SL-2M	93	113	19	20.7%
20	Total	<u>592,594</u>	<u>853,207</u>	<u>260,612</u>	<u>44.0%</u>
21					
22					
23					

FLORIDA PUBLIC SERVICE COMMISSION  
COMPANY: GULF POWER COMPANY

EXPLANATION: Provide a schedule of revenues from all service charges  
(initial connection, etc.) under present and proposed rates.

Type of Data Shown:  
 Projected Test Year Ended  
 Prior Year Ended \_\_\_/\_\_\_/\_\_\_  
 Historical Test Year Ended \_\_\_/\_\_\_/\_\_\_  
 Proj. Subsequent Yr Ended 12/31/23

Witness: Christopher Chapel, Tiffany C. Cohen

DOCKET NO.: 20210015-EI

Line No.	(1) Type of Service Charge		(2) Number of Transactions	(3) Present Charge	(4) Proposed Charge	(5) Revenues at Present Charges	(6) Revenues at Proposed Charges	(7) Increase	
								Dollars	Percent
1	Initial Service	Residential	5,529	\$27.00	\$21.00	\$149,283	\$116,109	(\$33,174)	-22%
2	Connect / Disconnect	Commercial	745	\$50.00	\$21.00	\$37,250	\$15,645	(\$21,605)	-58%
3	New Premise	Total	<u>6,274</u>						
4									
5	Service Connect /	Residential	95,788	\$27.00	\$20.00	\$2,586,276	\$1,915,760	(\$670,516)	-26%
6	Disconnect Existing	Commercial	4,678	\$50.00	\$20.00	\$233,900	\$93,560	(\$140,340)	-60%
7	Premise	Total	<u>100,466</u>						
8									
9	Premise Visit		12,390	\$30.00	\$29.00	\$371,700	\$359,310	(\$12,390)	-3%
10									
11	Reconnect for	Normal Hours	32,792	\$60.00	\$28.00	\$1,967,520	\$918,176	(\$1,049,344)	-53%
12	Non-Payment	After Hours	1,389	\$80.00	\$28.00	\$111,120	\$38,892	(\$72,228)	-65%
13		Inaccessible Meter	76	\$100.00	\$28.00	\$7,600	\$2,128	(\$5,472)	-72%
14		Total	<u>34,257</u>						
15									
16	Late Payment <sup>(1)(2)</sup>		N/A	N/A	Greater of \$5 or 1.5% applied to any past due unpaid balance of all accounts	\$0	\$5,876,829	\$5,876,829	N/A
17									
18									
19									
20	Return Payment <sup>(1)(3)</sup>		N/A	\$25 if < or = \$50	\$25 if < or = \$50	\$320,568	\$329,297	\$8,730	3%
21				\$30 if > \$50 < or = \$300	\$30 if > \$50 < or = \$300				
22				\$40 if > than \$300	\$40 if > \$300 < or = \$800				
23					5% if > \$800				
24									
25	Unauthorized Use of Energy <sup>(1)(4)</sup>		N/A	Reimbursement of all extra expenses (minimum fee of \$75)	Reimbursement of all extra expenses	\$31,720	\$31,720	\$0	0%
26									
27									
28									
29	Meter Tampering Charge (non-demand)		244	N/A	\$500.00	\$0	\$122,000	\$122,000	N/A
30									
31	Meter Tampering Charge (demand)		2	N/A	\$2,500.00	\$0	\$5,000	\$5,000	N/A
32									
33									
34	Miscellaneous Service Revenue - Other Reimbursements <sup>(1)(5)</sup>		N/A <sup>(1)</sup>	N/A <sup>(1)</sup>	N/A <sup>(1)</sup>	(\$60,922)	(\$167,000)	(\$106,078)	174%
35									
36									
37									
38									
						<u>\$5,756,015</u>	<u>\$9,657,426</u>	<u>\$3,901,411</u>	<u>68%</u>

<sup>(1)</sup> 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.

<sup>(2)</sup> 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.

<sup>(3)</sup> 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.

<sup>(4)</sup> Unauthorized use of energy charges were based on forecasted theft cases.

<sup>(5)</sup> 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.

Note: Totals may not add due to rounding.



FLORIDA PUBLIC SERVICE COMMISSION

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:

\_\_\_ Projected Test Year Ended \_\_/\_\_/\_\_  
 \_\_\_ Prior Year Ended \_\_/\_\_/\_\_  
 \_\_\_ Historical Test Year Ended \_\_/\_\_/\_\_  
X Proj. Subsequent Yr. Ended 12/31/23

COMPANY: GULF POWER COMPANY

Witness: Tiffany C. Cohen

DOCKET NO.: 20210015-EI

LINE NO.	(1) Page No.	(2) Rate Schedule
1		
2		
3		
4		
5		
6	1	Index Page
7	2	RS - Residential Service
8	3	RSVP - Residential Service Variable Pricing
9	4	FLAT-RS - Residential Fixed Rate
10	5	GS - General Service
11	6	FLAT-GS - Commercial Fixed Rate
12	7	GSD - General Service - Demand
13	8	GSDT - General Service - Demand - Time-of-Use
14	9	GSTOU - General Service Time-of-Use Conservation
15	10	LP - Large Power Service
16	11	LPT - Large Power Service - Time-of-Use Conservation
17	12	PX - Large High Load Factor Power Service
18	13	PXT - Large High Load Factor Power Service - Time-of-Use Conservation
19	14	RTP - Real Time Pricing
20	15	CSA - Contract Service Arrangements
21	16	SBS - Standby and Supplementary Service
22	18	ISS - Interruptible Standby Service
23	19	OS I/II - Street, Roadway, and General Area Lighting
24	20	LT-1 - LED Lighting
25	21	OS III - Other Outdoor Service
26	22	SL-1M - Street Lighting Metered
27	23	SL-2M - Traffic Signal Service
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FLORIDA PUBLIC SERVICE COMMISSION  
 COMPANY: GULF POWER COMPANY

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:  
 Projected Test Year Ended: \_\_/\_\_/\_\_  
 Prior Year Ended: \_\_/\_\_/\_\_  
 Historical Test Year Ended: \_\_/\_\_/\_\_  
 Proj. Subsequent Yr. Ended: 12/31/23

DOCKET NO.: 20210015-EI

Witness: Tiffany C. Cohen

Line No.	(1) TYPE OF CHARGES	(2) Present Revenue Calculation			(5) Proposed Revenue Calculation			(8) Percent Increase
		(3) UNITS	(3) CHARGE/UNIT	(4) \$ REVENUE	(5) UNITS	(6) CHARGE/UNIT	(7) \$ REVENUE	
1	<b>RS - Residential Service</b>							
2								
3	Base Charge (\$ per day)	142,198,783	\$ 0.64	\$ 91,007,221	142,198,783	\$ 0.90	\$ 127,978,905	
4								
5	Energy-Demand Charge (¢ per kWh)	4,948,340,460	\$ 0.04886	\$ 241,775,915	4,948,340,460	\$ 0.06866	\$ 339,753,056	
6								
7	Total			<u>\$ 332,783,136</u>			<u>\$ 467,731,961</u>	40.55%
8								
9								
10								
11								
12								
13								
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FLORIDA PUBLIC SERVICE COMMISSION  
 COMPANY: GULF POWER COMPANY

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:  
 Projected Test Year Ended: \_\_/\_\_/\_\_  
 Prior Year Ended: \_\_/\_\_/\_\_  
 Historical Test Year Ended: \_\_/\_\_/\_\_  
 Proj. Subsequent Yr. Ended: 12/31/23

DOCKET NO.: 20210015-EI

Witness: Tiffany C. Cohen

Line No.	TYPE OF CHARGES	Present Revenue Calculation			Proposed Revenue Calculation			Percent Increase
		UNITS	CHARGE/UNIT	\$ REVENUE	UNITS	CHARGE/UNIT	\$ REVENUE	
1	<b>RSVP - Residential Service Variable Pricing</b>							
2								
3	Base Charge (\$ per day)	7,298,175	\$ 0.64	\$ 4,670,832	7,298,175	\$ 0.90	\$ 6,568,358	
4								
5	Energy-Demand Charge (\$ per kWh)							
6	Low Cost Hours (P <sub>1</sub> )	66,597,472	\$ 0.04886	\$ 3,253,952	66,597,472	\$ 0.06866	\$ 4,572,582	
7	Medium Cost Hours (P <sub>2</sub> )	188,844,691	\$ 0.04886	\$ 9,226,952	188,844,691	\$ 0.06866	\$ 12,966,076	
8	High Cost Hours (P <sub>3</sub> )	43,713,956	\$ 0.04886	\$ 2,135,864	43,713,956	\$ 0.06866	\$ 3,001,400	
9	Critical Cost Hours (P <sub>4</sub> )	448,746	\$ 0.04886	\$ 21,926	448,746	\$ 0.06866	\$ 30,811	
10								
11	Total			<u>\$ 19,309,526</u>			<u>\$ 27,139,228</u>	40.55%
12								
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14								
15								
16								
17								
18								
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FLORIDA PUBLIC SERVICE COMMISSION  
 COMPANY: GULF POWER COMPANY

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:  
 Projected Test Year Ended: \_\_/\_\_/\_\_  
 Prior Year Ended: \_\_/\_\_/\_\_  
 Historical Test Year Ended: \_\_/\_\_/\_\_  
 Proj. Subsequent Yr. Ended: 12/31/23

DOCKET NO.: 20210015-EI

Witness: Tiffany C. Cohen

Line No.	TYPE OF CHARGES	Present Revenue Calculation			Proposed Revenue Calculation			Percent Increase
		UNITS	CHARGE/UNIT	\$ REVENUE	UNITS	CHARGE/UNIT	\$ REVENUE	
1	<b>FLAT-RS - Residential Fixed Rate</b>							
2								
3	Base Charge (\$ per day)	4,837,710		\$ -	4,837,710		\$ -	
4								
5	Non-Fuel Energy	164,498,988		\$ -	164,498,988		\$ -	
6								
7	Total			<u>\$ 11,534,932</u>			<u>\$ 11,534,932</u>	0.00%
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 Proj. Subsequent Yr. Ended: 12/31/23

Witness: Tiffany C. Cohen

DOCKET NO.: 20210015-EI

Line No.	(1) TYPE OF CHARGES	(2) Present Revenue Calculation			(5) Proposed Revenue Calculation			(8) Percent Increase
		(2) UNITS	(3) CHARGE/UNIT	(4) \$ REVENUE	(5) UNITS	(6) CHARGE/UNIT	(7) \$ REVENUE	
1	<b>GS - General Service</b>							
2								
3	Base	412,721	\$ 25.25	\$ 10,421,205	412,721	\$ 31.83	\$ 13,136,909	
4								
5	Non-Fuel Energy	318,072,386	\$ 0.05086	\$ 16,177,162	318,072,386	\$ 0.06411	\$ 20,391,621	
6								
7	Total			<u>\$ 26,598,367</u>			<u>\$ 33,528,530</u>	26.05%
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 Proj. Subsequent Yr. Ended: 12/31/23

Witness: Tiffany C. Cohen

DOCKET NO.: 20210015-EI

Line No.	(1) TYPE OF CHARGES	(2) Present Revenue Calculation			(3) Proposed Revenue Calculation			(8) Percent Increase
		(4) UNITS	(5) CHARGE/UNIT	(6) \$ REVENUE	(7) UNITS	(8) CHARGE/UNIT	(9) \$ REVENUE	
1	<b>FLAT-GS - Commercial Fixed Rate</b>							
2								
3	Base	2,976		\$ -	2,976		\$ -	
4								
5	Non-Fuel Energy	3,172,263		\$ -	3,172,263		\$ -	
6								
7	Total			<u>\$ 244,543</u>			<u>\$ 244,543</u>	0.00%
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 Proj. Subsequent Yr. Ended: 12/31/23

DOCKET NO.: 20210015-EI

Witness: Tiffany C. Cohen

Line No.	(1) TYPE OF CHARGES	(2) Present Revenue Calculation			(5) Proposed Revenue Calculation			(8) Percent Increase
		(3) UNITS	(3) CHARGE/UNIT	(4) \$ REVENUE	(5) UNITS	(6) CHARGE/UNIT	(7) \$ REVENUE	
1	<b>GSD - General Service - Demand</b>							
2								
3	Base	178,948	\$ 46.92	\$ 8,396,240	178,948	\$ 70.58	\$ 12,630,150	
4								
5	Non-Fuel Energy	2,399,931,736	\$ 0.01800	\$ 43,198,771	2,399,931,736	\$ 0.02708	\$ 64,990,151	
6	Demand	7,792,163	\$ 7.05	\$ 54,934,749	7,792,163	\$ 10.60	\$ 82,596,928	
7								
8	Energy - Voltage Discount - kWh	-	-1.00%	\$ (2,896)	-	-1.00%	\$ (4,355)	
9	Demand - Voltage Discount - kW	-	-1.00%	\$ (2,595)	-	-1.00%	\$ (3,903)	
10	Primary Discount	36,813	\$ (0.27)	\$ (9,940)	36,813	\$ (0.41)	\$ (15,093)	
11								
12	Reactive Demand - kVAR	-	\$ 1.00	\$ -	-	\$ 1.00	\$ -	
13								
14	Total			<u>\$ 106,514,330</u>			<u>\$ 160,193,877</u>	50.40%
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DOCKET NO.: 20210015-EI

Witness: Tiffany C. Cohen

Line No.	TYPE OF CHARGES	Present Revenue Calculation			Proposed Revenue Calculation			Percent Increase
		UNITS	CHARGE/UNIT	\$ REVENUE	UNITS	CHARGE/UNIT	\$ REVENUE	
1	<b>GSDT - General Service - Demand - Time-of-Use</b>							
2								
3	Base	1,080	\$ 46.92	\$ 50,674	1,080	\$ 70.58	\$ 76,226	
4								
5	Non-Fuel Energy Charge							
6	On-Peak	6,744,021	\$ 0.01800	\$ 121,392	6,744,021	\$ 0.02708	\$ 182,628	
7	Off-Peak	16,806,192	\$ 0.01800	\$ 302,511	16,806,192	\$ 0.02708	\$ 455,112	
8								
9	Demand Charge							
10	Demand - On-Peak	76,800	\$ 3.77	\$ 289,536	76,800	\$ 5.67	\$ 435,456	
11	Max Demand	90,972	\$ 3.35	\$ 304,756	90,972	\$ 5.04	\$ 458,499	
12								
13	Energy - Voltage Discount - kWh	-	-1.00%	\$ -	-	-1.00%	\$ -	
14	Demand - Voltage Discount - kW	-	-1.00%	\$ -	-	-1.00%	\$ -	
15	Primary Discount	-	\$ (0.27)	\$ -	-	\$ (0.41)	\$ -	
16								
17	Reactive Demand - kVAR	-	\$ 1.00	\$ -	-	\$ 1.00	\$ -	
18								
19	Total			<u>\$ 1,068,870</u>			<u>\$ 1,607,921</u>	50.43%
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DOCKET NO.: 20210015-EI

Witness: Tiffany C. Cohen

Line No.	(1) TYPE OF CHARGES	(2) Present Revenue Calculation			(6) Proposed Revenue Calculation			(8) Percent Increase
		(3) UNITS	(4) CHARGE/UNIT	(5) \$ REVENUE	(7) UNITS	(8) CHARGE/UNIT	(9) \$ REVENUE	
1	<b>GSTOU - General Service Time-of-Use Conservation</b>							
2								
3	Base	8,292	\$ 46.92	\$ 389,061	8,292	\$ 70.58	\$ 585,249	
4								
5	Energy-Demand Charge (¢ per kWh)							
6	Non-Fuel Energy - Seasonal On Peak	3,336,484	\$ 0.19367	\$ 646,177	3,336,484	\$ 0.29133	\$ 972,018	
7	Non-Fuel Energy - Seasonal Off Peak	13,910,664	\$ 0.03006	\$ 418,155	13,910,664	\$ 0.04522	\$ 629,040	
8	Non-Fuel Energy - Summer Intermediate	3,057,199	\$ 0.07230	\$ 221,035	3,057,199	\$ 0.10876	\$ 332,501	
9	Non-Fuel Energy - Winter All Hours	24,662,029	\$ 0.04208	\$ 1,037,778	24,662,029	\$ 0.06330	\$ 1,561,106	
10								
11	Total			<u>\$ 2,712,206</u>			<u>\$ 4,079,915</u>	50.43%
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DOCKET NO.: 20210015-EI

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Line No.	(1) TYPE OF CHARGES	(2) Present Revenue Calculation			(5) Proposed Revenue Calculation			(8) Percent Increase
		(3) UNITS	(3) CHARGE/UNIT	(4) \$ REVENUE	(5) UNITS	(6) CHARGE/UNIT	(7) \$ REVENUE	
1	<b>LP - Large Power Service</b>							
2								
3	Base	1,416	\$ 262.80	\$ 372,125	1,416	\$ 409.50	\$ 579,852	
4								
5	Non-Fuel Energy	297,834,972	\$ 0.00926	\$ 2,757,952	297,834,972	\$ 0.01443	\$ 4,297,759	
6								
7	Demand	704,008	\$ 12.28	\$ 8,645,218	704,008	\$ 19.13	\$ 13,467,673	
8								
9	Energy - Voltage Discount - kWh	-	-1.00%	\$ (5,879)	-	-1.00%	\$ (9,158)	
10	Demand - Voltage Discount - kW	-	-1.00%	\$ (16,388)	-	-1.00%	\$ (25,532)	
11	Primary Discount	133,453	\$ (0.36)	\$ (48,043)	133,453	\$ (0.56)	\$ (74,734)	
12	Transmission Discount	-	\$ (0.55)	\$ -	-	\$ (0.86)	\$ -	
13								
14	Reactive Demand - kVAR	46,509	\$ 1.00	\$ 46,509	46,509	\$ 1.00	\$ 46,509	
15								
16	Total			<u>\$ 11,751,494</u>			<u>\$ 18,282,369</u>	55.57%
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DOCKET NO.: 20210015-EI

Witness: Tiffany C. Cohen

Line No.	TYPE OF CHARGES	Present Revenue Calculation			Proposed Revenue Calculation			Percent Increase
		UNITS	CHARGE/UNIT	\$ REVENUE	UNITS	CHARGE/UNIT	\$ REVENUE	
1	<b>LPT - Large Power Service - Time-of-Use Conservation</b>							
2								
3	Base	1,008	\$ 262.80	\$ 264,902	1,008	\$ 409.50	\$ 412,776	
4								
5	Non-Fuel Energy Charge							
6	On-Peak	123,116,186	\$ 0.00926	\$ 1,140,056	123,116,186	\$ 0.01443	\$ 1,776,567	
7	Off-Peak	330,996,161	\$ 0.00926	\$ 3,065,024	330,996,161	\$ 0.01443	\$ 4,776,275	
8								
9	Demand Charge							
10	Demand - On-Peak	824,974	\$ 9.87	\$ 8,142,493	824,974	\$ 15.38	\$ 12,688,100	
11	Max Demand	841,889	\$ 2.51	\$ 2,113,141	841,889	\$ 3.91	\$ 3,291,786	
12								
13	Energy - Voltage Discount - kWh		-1.00%	\$ (19,360)	-	-1.00%	\$ (30,167)	
14	Demand - On-Peak - Voltage Discount - kW		-1.00%	\$ (47,848)	-	-1.00%	\$ (74,556)	
15	Primary Discount	389,874	\$ (0.36)	\$ (140,355)	389,874	\$ (0.56)	\$ (218,329)	
16	Transmission Discount	-	\$ (0.55)	\$ -	-	\$ (0.86)	\$ -	
17								
18	Reactive Demand - kVAR	15,398	\$ 1.00	\$ 15,398	15,398	\$ 1.00	\$ 15,398	
19								
20	Total			\$ 14,533,453			\$ 22,637,849	55.76%
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DOCKET NO.: 20210015-EI

Witness: Tiffany C. Cohen

Line No.	(1) TYPE OF CHARGES	(2) Present Revenue Calculation			(6) Proposed Revenue Calculation			(8) Percent Increase
		(3) UNITS	(4) CHARGE/UNIT	(5) \$ REVENUE	(7) UNITS	(8) CHARGE/UNIT	(9) \$ REVENUE	
1	<b>PX - Large High Load Factor Power Service</b>							
2								
3	Base	-	\$ 800.70	\$ -	-	\$ 1,661.82	\$ -	-
4								
5	Non-Fuel Energy	-	\$ 0.00429	\$ -	-	\$ 0.00890	\$ -	-
6	Max Demand	-	\$ 11.68	\$ -	-	\$ 24.24	\$ -	-
7								
8	Energy - Voltage Discount - kWh	-	-1.00%	\$ -	-	-1.00%	\$ -	-
9	Demand - Voltage Discount - kW	-	-1.00%	\$ -	-	-1.00%	\$ -	-
10	Transmission Discount	-	\$ (0.18)	\$ -	-	\$ (0.37)	\$ -	-
11								
12	Reactive Demand - kVAR	-	\$ 1.00	\$ -	-	\$ 1.00	\$ -	-
13								
14	Total			<u>\$ -</u>			<u>\$ -</u>	
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DOCKET NO.: 20210015-EI

Witness: Tiffany C. Cohen

Line No.	TYPE OF CHARGES	Present Revenue Calculation			Proposed Revenue Calculation			Percent Increase
		UNITS	CHARGE/UNIT	\$ REVENUE	UNITS	CHARGE/UNIT	\$ REVENUE	
1	<b>PXT - Large High Load Factor Power Service - Time-of-Use Conservation</b>							
2								
3	Base	-	\$ 800.70	\$ -	-	\$ 1,661.82	\$ -	-
4								
5	Non-Fuel Energy	-	\$ 0.00429	\$ -	-	\$ 0.00890	\$ -	-
6	Demand Charge							
7	Demand - On-Peak	-	\$ 10.84	\$ -	-	\$ 22.50	\$ -	-
8	Max Demand	-	\$ 0.95	\$ -	-	\$ 1.97	\$ -	-
9								
10	Energy - Voltage Discount - kWh	-	-1.00%	\$ -	-	-1.00%	\$ -	-
11	Demand - Voltage Discount - kW	-	-1.00%	\$ -	-	-1.00%	\$ -	-
12	Transmission Discount	-	\$ (0.18)	\$ -	-	\$ (0.37)	\$ -	-
13								
14	Reactive Demand - kVAR	-	\$ 1.00	\$ -	-	\$ 1.00	\$ -	-
15								
16	Total			<u>\$ -</u>			<u>\$ -</u>	
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DOCKET NO.: 20210015-EI

Witness: Tiffany C. Cohen

Line No.	(1) TYPE OF CHARGES	(2) Present Revenue Calculation			(5) Proposed Revenue Calculation			(8) Percent Increase
		(2) UNITS	(3) CHARGE/UNIT	(4) \$ REVENUE	(5) UNITS	(6) CHARGE/UNIT	(7) \$ REVENUE	
1	<b>RTP - Real Time Pricing</b>							
2								
3	Base	1,488	\$ 1,000.00	\$ 1,488,000	1,488	\$ 2,075.46	\$ 3,088,284	
4								
5	Non-Fuel Energy	1,246,017,647	-	\$ 29,642,760	1,246,017,647	-	\$ 61,478,511	
6								
7	Reactive Demand - kVAR	159,882	\$ 1.00	\$ 159,882	159,882	\$ 1.00	\$ 159,882	
8								
9	Total			<u>\$ 31,290,642</u>			<u>\$ 64,726,677</u>	106.86%
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 Projected Test Year Ended: \_\_/\_\_/\_\_  
 Prior Year Ended: \_\_/\_\_/\_\_  
 Historical Test Year Ended: \_\_/\_\_/\_\_  
 Proj. Subsequent Yr. Ended: 12/31/23

DOCKET NO.: 20210015-EI

Witness: Tiffany C. Cohen

Line No.	(1) TYPE OF CHARGES	(2) Present Revenue Calculation			(5) Proposed Revenue Calculation			(8) Percent Increase
		(3) UNITS	(3) CHARGE/UNIT	(4) \$ REVENUE	(5) UNITS	(6) CHARGE/UNIT	(7) \$ REVENUE	
1	<b>CSA - Contract Service Arrangements</b>							
2								
3	Base	72	-	\$ -	72	-	\$ -	
4								
5	Non-Fuel Energy	499,271,658	-	\$ -	499,271,658	-	\$ -	
6								
7	Total			<u>\$ 11,703,633</u>			<u>\$ 16,574,504</u>	41.62%
8								
9								
10								
11								
12								
13								
14								
15								
16								
17								
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30								
31								
32								
33								
34								
35								
36								
37								

FLORIDA PUBLIC SERVICE COMMISSION  
 COMPANY: GULF POWER COMPANY

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:  
 Projected Test Year Ended: \_\_/\_\_/\_\_  
 Prior Year Ended: \_\_/\_\_/\_\_  
 Historical Test Year Ended: \_\_/\_\_/\_\_  
 Proj. Subsequent Yr. Ended: 12/31/23

DOCKET NO.: 20210015-EI

Witness: Tiffany C. Cohen

Line No.	TYPE OF CHARGES	Present Revenue Calculation			Proposed Revenue Calculation			Percent Increase
		UNITS	CHARGE/UNIT	\$ REVENUE	UNITS	CHARGE/UNIT	\$ REVENUE	
1	<b>SBS - Standby and Supplementary Service</b>							
2								
3	Base							
4	100 - 499 kW	-	\$ 261.68	\$ -	-	\$ 262.21	\$ -	
5	500 - 7,499 kW	24	\$ 261.68	\$ 6,280	24	\$ 262.21	\$ 6,293	
6	7,500 kW or greater	12	\$ 623.10	\$ 7,477	12	\$ 624.37	\$ 7,492	
7								
8	Non-Fuel Energy	2,014,105	\$ 0.03028	\$ 60,987	2,014,105	\$ 0.03064	\$ 61,712	
9								
10	Demand - Local Facilities							
11	100 - 499 kW	-	\$ 2.93	\$ -	-	\$ 2.94		
12	500 - 7,499 kW	50,520	\$ 2.65	\$ 133,878	50,520	\$ 2.66	\$ 134,383	
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	\$ -		\$ 9.89	\$ -	
17	7,500 kW or greater		\$ 10.84	\$ -		\$ 10.86	\$ -	
18	Reservation Charge							
19	100 - 499 kW	-	\$ 1.38	\$ -	-	\$ 1.38		
20	500 - 7,499 kW	50,520	\$ 1.38	\$ 69,718	50,520	\$ 1.38	\$ 69,718	
21	7,500 kW or greater	774,528	\$ 1.41	\$ 1,092,084	774,528	\$ 1.41	\$ 1,092,084	
22	Sum of the Daily On-Peak Standby Demand Charges							
23	100 - 499 kW	-	\$ 0.65	\$ -	-	\$ 0.65	\$ -	
24	500 - 7,499 kW	-	\$ 0.65	\$ -	-	\$ 0.65	\$ -	
25	7,500 kW or greater	-	\$ 0.66	\$ -	-	\$ 0.66	\$ -	
26								
27	Primary Discount							
28	Energy - Voltage Discount - kWh							
29	100 - 499 kW	-	-1.00%	\$ -	-	-1.00%	\$ -	
30	500 - 7,499 kW	-	-1.00%	\$ -	-	-1.00%	\$ -	
31	Demand - Voltage Discount - kW							
32	100 - 499 kW	-	-1.00%	\$ -	-	-1.00%	\$ -	
33	500 - 7,499 kW	-	-1.00%	\$ -	-	-1.00%	\$ -	
34	Primary Discount							
35	100 - 499 kW	-	\$ (0.05)	\$ -	-	\$ (0.05)	\$ -	
36	500 - 7,499 kW	-	\$ (0.05)	\$ -	-	\$ (0.05)	\$ -	
37								



FLORIDA PUBLIC SERVICE COMMISSION  
 COMPANY: GULF POWER COMPANY

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:  
 Projected Test Year Ended: \_\_/\_\_/\_\_  
 Prior Year Ended: \_\_/\_\_/\_\_  
 Historical Test Year Ended: \_\_/\_\_/\_\_  
 Proj. Subsequent Yr. Ended: 12/31/23

DOCKET NO.: 20210015-EI

Witness: Tiffany C. Cohen

Line No.	(1) TYPE OF CHARGES	(2) Present Revenue Calculation			(6) Proposed Revenue Calculation			(8) Percent Increase
		(3) UNITS	(3) CHARGE/UNIT	(4) \$ REVENUE	(5) UNITS	(6) CHARGE/UNIT	(7) \$ REVENUE	
1	<b>SBS - Standby and Supplementary Service (cont.)</b>							
2								
3	Transmission Discount							
4	Energy - Voltage Discount - kWh							
5	500 - 7,499 kW	-	-2.00%	\$ (1,220)	-	-2.00%	\$ (1,225)	
6	7,500 kW or greater	-	-1.00%	\$ -	-	-1.00%	\$ -	
7	Demand - Voltage Discount - kW							
8	500 - 7,499 kW	-	-2.00%	\$ (4,072)	-	-2.00%	\$ (4,091)	
9	7,500 kW or greater	-	-1.00%	\$ -	-	-1.00%	\$ -	
10	Transmission Discount							
11	500 - 7,499 kW	50,520	\$ (0.06)	\$ (3,031)	50,520	\$ (0.06)	\$ (3,031)	
12	7,500 kW or greater		\$ (0.07)	\$ -		\$ (0.06)	\$ -	
13								
14	Reactive Demand - kVAR	-	\$1.00	\$ -	-	\$1.00	\$ -	
15								
16	Cogeneration Base Charge	12	\$ 800.70	\$ 9,608	12	\$ 1,661.82	\$ 19,942	
17								
18	Total			<u>\$ 2,092,021</u>			<u>\$ 2,103,588</u>	0.55%
19								
20								
21								
22								
23								
24								
25								
26								
27								
28								
29								
30								
31								
32								
33								
34								
35								
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37								

FLORIDA PUBLIC SERVICE COMMISSION  
 COMPANY: GULF POWER COMPANY

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:  
 \_\_\_ Projected Test Year Ended: \_\_\_/\_\_\_/\_\_\_  
 \_\_\_ Prior Year Ended: \_\_\_/\_\_\_/\_\_\_  
 \_\_\_ Historical Test Year Ended: \_\_\_/\_\_\_/\_\_\_  
 Proj. Subsequent Yr. Ended: 12/31/23

DOCKET NO.: 20210015-EI

Witness: Tiffany C. Cohen

Line No.	TYPE OF CHARGES	Present Revenue Calculation			Proposed Revenue Calculation			Percent Increase
		UNITS	CHARGE/UNIT	\$ REVENUE	UNITS	CHARGE/UNIT	\$ REVENUE	
1	<b>ISS - Interruptible Standby Service</b>							
2								
3	Base	-	\$ 24.62	\$ -	-	\$ 24.62	\$ -	-
4								
5	Demand - Local Facilities							
6	100 - 499 kW	-	\$ 1.66	\$ -	-	\$ 1.66	\$ -	-
7	500 - 7,499 kW	-	\$ 1.23	\$ -	-	\$ 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							
11	June through September	-	\$ 0.45	\$ -	-	\$ 0.45	\$ -	-
12	October through May	-	\$ 0.33	\$ -	-	\$ 0.33	\$ -	-
13	Non-Fuel Energy	-	\$ 0.00352	\$ -	-	\$ 0.00352	\$ -	-
14								
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>		<u>\$ -</u>		0.00%

FLORIDA PUBLIC SERVICE COMMISSION  
 COMPANY: GULF POWER COMPANY

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:  
 Projected Test Year Ended: \_\_/\_\_/\_\_  
 Prior Year Ended: \_\_/\_\_/\_\_  
 Historical Test Year Ended: \_\_/\_\_/\_\_  
 Proj. Subsequent Yr. Ended: 12/31/23

Witness: Tiffany C. Cohen

DOCKET NO.: 20210015-EI

Line No.	TYPE OF CHARGES	Present Revenue Calculation			Proposed Revenue Calculation			Percent Increase
		UNITS	CHARGE/UNIT	\$ REVENUE	UNITS	CHARGE/UNIT	\$ REVENUE	
1	<b>OS I/II - Street, Roadway, and General Area Lighting</b>							
2								
3	Total			<u>\$ 17,862,663</u>			<u>\$ 19,761,625</u>	10.63%
4								
5								
6								
7								
8								
9								
10								
11								
12								
13								
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15								
16								
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19								
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29								
30								
31								
32								
33								
34	For detail data on this lighting tariff, please refer to MFR E-13d.							
35								
36								
37								

FLORIDA PUBLIC SERVICE COMMISSION  
 COMPANY: GULF POWER COMPANY

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:  
 Projected Test Year Ended: \_\_/\_\_/\_\_  
 Prior Year Ended: \_\_/\_\_/\_\_  
 Historical Test Year Ended: \_\_/\_\_/\_\_  
 Proj. Subsequent Yr. Ended: 12/31/23

Witness: Tiffany C. Cohen

DOCKET NO.: 20210015-EI

Line No.	(1) TYPE OF CHARGES	(2) Present Revenue Calculation			(6) Proposed Revenue Calculation			(8) Percent Increase
		(3) UNITS	(4) CHARGE/UNIT	(5) \$ REVENUE	(5) UNITS	(6) CHARGE/UNIT	(7) \$ REVENUE	
1	<b>OS I/II - Street, Roadway, and General Area Lighting migrating to LT-1 - LED Lighting</b>							
2								
3	Total			<u>\$ 280,951</u>			<u>\$ 313,536</u>	11.60%
4								
5								
6								
7								
8								
9								
10								
11								
12								
13								
14								
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27								
28								
29								
30								
31								
32								
33								
34	For detail data on this lighting tariff, please refer to MFR E-13d.							
35								
36								
37								

FLORIDA PUBLIC SERVICE COMMISSION  
 COMPANY: GULF POWER COMPANY

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:  
 Projected Test Year Ended: \_\_/\_\_/\_\_  
 Prior Year Ended: \_\_/\_\_/\_\_  
 Historical Test Year Ended: \_\_/\_\_/\_\_  
 Proj. Subsequent Yr. Ended: 12/31/23

Witness: Tiffany C. Cohen

DOCKET NO.: 20210015-EI

Line No.	TYPE OF CHARGES	Present Revenue Calculation			Proposed Revenue Calculation			Percent Increase
		UNITS	CHARGE/UNIT	\$ REVENUE	UNITS	CHARGE/UNIT	\$ REVENUE	
1	<b>OS III - Other Outdoor Service</b>							
2								
3	Total			<u>\$ 2,137,926</u>			<u>\$ 2,532,253</u>	18.44%
4								
5								
6								
7								
8								
9								
10								
11								
12								
13								
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15								
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17								
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19								
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29								
30								
31								
32								
33								
34	For detail data on this lighting tariff, please refer to MFR E-13d.							
35								
36								
37								

FLORIDA PUBLIC SERVICE COMMISSION  
 COMPANY: GULF POWER COMPANY

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:  
 Projected Test Year Ended: \_\_/\_\_/\_\_  
 Prior Year Ended: \_\_/\_\_/\_\_  
 Historical Test Year Ended: \_\_/\_\_/\_\_  
 Proj. Subsequent Yr. Ended: 12/31/23

Witness: Tiffany C. Cohen

DOCKET NO.: 20210015-EI

Line No.	TYPE OF CHARGES	Present Revenue Calculation			Proposed Revenue Calculation			Percent Increase
		UNITS	CHARGE/UNIT	\$ REVENUE	UNITS	CHARGE/UNIT	\$ REVENUE	
1	OS I/II - Street, Roadway, and General Area Lighting migrating to SL-1M							
2								
3	Total			\$ 82,558			\$ 100,994	22.33%
4								
5								
6								
7								
8								
9								
10								
11								
12								
13								
14								
15								
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29								
30								
31								
32								
33								
34	For detail data on this lighting tariff, please refer to MFR E-13d.							
35								
36								
37								

FLORIDA PUBLIC SERVICE COMMISSION  
 COMPANY: GULF POWER COMPANY

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:  
 Projected Test Year Ended: \_\_/\_\_/\_\_  
 Prior Year Ended: \_\_/\_\_/\_\_  
 Historical Test Year Ended: \_\_/\_\_/\_\_  
 Proj. Subsequent Yr. Ended: 12/31/23

Witness: Tiffany C. Cohen

DOCKET NO.: 20210015-EI

Line No.	(1) TYPE OF CHARGES	(2) Present Revenue Calculation			(6) Proposed Revenue Calculation			(8) Percent Increase
		(3) UNITS	(4) CHARGE/UNIT	(5) \$ REVENUE	(7) UNITS	(8) CHARGE/UNIT	(9) \$ REVENUE	
1	<b>OS III - Other Outdoor Service migrating to SL-2M</b>							
2								
3	Total			<u>\$ 93,209</u>			<u>\$ 112,540</u>	20.74%
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								
32								
33								
34	For detail data on this lighting tariff, please refer to MFR E-13d.							
35								
36								
37								

FLORIDA PUBLIC SERVICE COMMISSION

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:  
 \_\_\_ Proj. Test Yr Ended \_\_\_/\_\_\_/\_\_\_  
 \_\_\_ Prior Year Ended \_\_\_/\_\_\_/\_\_\_  
 \_\_\_ Historical Test Year Ended \_\_\_/\_\_\_/\_\_\_  
 Proj. Sub Yr Ended 12/31/23  
 Witness: Tiffany C. Cohen

Company: GULF POWER COMPANY

Docket No.: 20210015-EI

Line No.	TYPE OF FACILITY	Total Annual Billings	Estimated Monthly Kwh	Annual Kwh	Present Rates					Total Present Annual Revenues	
					Fixture	Maintenance	Energy	Conductor	Metered Customer Charge		Total Charges
1	<b>GEOS12</b>										
2	<b>Company-Owned</b>										
3	Mercury Vapor 17,000 lu 400 watts - Cobrahead	655	152	99,560	\$5.30	\$2.25	\$3.83			\$11.38	\$7,454
4	Mercury Vapor 17,000 lu 400 watts - Directional	19	163	3,097	\$7.97	\$3.02	\$4.10			\$15.09	\$287
5	Mercury Vapor 3,200 lu 100 watts - Cobrahead (F)	262	39	10,218	\$4.06	\$1.90	\$0.98			\$6.94	\$1,817
6	Mercury Vapor 48,000 lu 1000 watts - Vobrahead (F)	9	372	3,348	\$10.63	\$3.91	\$9.36			\$23.90	\$215
7	Mercury Vapor 7,000 lu 175 watts - Cobrahead (F)	580	67	38,860	\$3.69	\$1.78	\$1.69			\$7.16	\$4,151
8	Mercury Vapor 7,000 lu 175 watts - Open Bottom	6,252	67	418,884	\$2.19	\$1.36	\$1.69			\$5.24	\$32,760
9	Mercury Vapor 9,400 lu 250 watts - Cobrahead (F)	75	95	7,125	\$4.85	\$2.16	\$2.39			\$9.40	\$705
10	Metal Halide 100,000 lu 1,000 watts - Large Flood	8,367	378	3,162,726	\$8.79	\$5.24	\$9.51			\$23.54	\$196,959
11	Metal Halide 100,000 lu 1,000 watts - Large Parking Lot	206	378	77,868	\$19.53	\$7.28	\$9.51			\$36.32	\$7,482
12	Metal Halide 12,000 lu 175 watts - Acorn (F)	533	72	38,376	\$13.64	\$5.72	\$1.81			\$21.17	\$11,284
13	Metal Halide 12,000 lu 175 watts - Colonial (F)	898	72	64,656	\$3.77	\$3.00	\$1.81			\$8.58	\$7,705
14	Metal Halide 13,000 lu 150 watts - Acorn PS (F)	524	65	34,060	\$15.47	\$5.58	\$1.64			\$22.69	\$11,890
15	Metal Halide 13,000 lu 150 watts - Colonial PS (F)	2,574	65	167,310	\$4.81	\$2.62	\$1.64			\$9.07	\$23,346
16	Metal Halide 13,000 lu 150 watts - Destin Single PS (F)	187	65	12,155	\$33.54	\$10.62	\$1.64			\$45.80	\$8,565
17	Metal Halide 13,000 lu 150 watts - English Coach PS	9	65	585	\$15.82	\$5.68	\$1.64			\$23.14	\$208
18	Metal Halide 32,000 lu 400 watts - Small Flood	13,777	163	2,245,651	\$6.13	\$2.64	\$4.10			\$12.87	\$177,310
19	Metal Halide 32,000 lu 400 watts - Small Parking Lot	1,900	163	309,700	\$11.32	\$4.10	\$4.10			\$19.52	\$37,088
20	Metal Halide 33,000 lu 350 watts - Shoebox	533	137	73,021	\$8.21	\$3.76	\$3.45			\$15.42	\$8,219
21	Metal Halide 33,000 lu 350 watts - Small Flood	11,765	137	1,611,805	\$6.86	\$3.38	\$3.45			\$13.69	\$161,063
22	Metal Halide 68,000 lu 750 watts - Flood	468	288	134,784	\$7.08	\$5.67	\$7.25			\$20.00	\$9,360
23	Sodium Vapor 125,000 lu 1000 watts - Large Flood	131	379	49,649	\$9.52	\$3.65	\$9.54			\$22.71	\$2,975
24	Sodium Vapor 16,000 lu 150 watts - Directional	870	68	59,160	\$5.59	\$2.32	\$1.71			\$9.62	\$8,369
25	Sodium Vapor 17,600 lu 200 watts - Destin Double (F)	9	82	738	\$50.55	\$15.16	\$2.06			\$67.77	\$610
26	Sodium Vapor 20,000 lu 200 watts - Cobrahead	17,034	80	1,362,720	\$5.12	\$2.23	\$2.01			\$9.36	\$159,438
27	Sodium Vapor 20,000 lu 200 watts - Directional	917	80	73,360	\$8.07	\$3.07	\$2.01			\$13.15	\$12,059
28	Sodium Vapor 20,000 lu 200 watts - Large ORL (F)	2,125	80	170,000	\$19.25	\$6.16	\$2.01			\$27.42	\$58,268
29	Sodium Vapor 20,000 lu 200 watts - Small ORL	9	80	720	\$11.82	\$4.09	\$2.01			\$17.92	\$161
30	Sodium Vapor 25,000 lu 250 watts - Bracket Mount CIS	468	100	46,800	\$11.53	\$4.03	\$2.52			\$18.08	\$8,461
31	Sodium Vapor 25,000 lu 250 watts - Cobrahead	14,666	100	1,466,600	\$4.98	\$2.19	\$2.52			\$9.69	\$142,114
32	Sodium Vapor 25,000 lu 250 watts - Cutoff Cobrahead	3,454	100	345,400	\$5.04	\$2.21	\$2.52			\$9.77	\$33,746
33	Sodium Vapor 25,000 lu 250 watts - Small ORL (F)	356	100	35,600	\$11.38	\$3.98	\$2.52			\$17.88	\$6,365
34	Sodium Vapor 25,000 lu 250 watts - Tenon Top CIS (F)	56	100	5,600	\$11.54	\$4.03	\$2.52			\$18.09	\$1,013
35	Sodium Vapor 46,000 lu 400 watts - Bracket Mount CIS (F)	318	161	51,198	\$12.28	\$4.22	\$4.05			\$20.55	\$6,535
36	Sodium Vapor 46,000 lu 400 watts - Cobrahead	9,911	164	1,625,404	\$5.24	\$2.26	\$4.13			\$11.63	\$115,265
37	Sodium Vapor 46,000 lu 400 watts - Cutoff Cobrahead	299	164	49,036	\$5.25	\$2.26	\$4.13			\$11.64	\$3,480
38	Sodium Vapor 46,000 lu 400 watts - Directional	73,274	164	12,016,936	\$5.99	\$2.48	\$4.13			\$12.60	\$923,252
39	Sodium Vapor 46,000 lu 400 watts - Large ORL	384	164	62,976	\$21.68	\$6.85	\$4.13			\$32.66	\$12,541
40	Sodium Vapor 46,000 lu 400 watts - Shoebox (F)	384	164	62,976	\$9.94	\$3.57	\$4.13			\$17.64	\$6,774
41	Sodium Vapor 46,000 lu 400 watts - Shoebox MTRD	229	164	37,556	\$15.60	\$5.97	\$4.13			\$25.70	\$5,885
42	Sodium Vapor 46,000 lu 400 watts - Small ORL	730	164	119,720	\$11.90	\$4.12	\$4.13			\$20.15	\$14,710



FLORIDA PUBLIC SERVICE COMMISSION

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:  
 Proj. Test Yr Ended \_\_/\_\_/\_\_  
 Prior Year Ended \_\_/\_\_/\_\_  
 Historical Test Year Ended \_\_/\_\_/\_\_  
 Proj. Sub Yr Ended 12/31/23  
 Witness: Tiffany C. Cohen

Company: GULF POWER COMPANY

Docket No.: 20210015-EI

Line No.	TYPE OF FACILITY	Total Annual Billings	Estimated Monthly Kwh	Annual Kwh	Proposed Rates						Total Proposed Annual Revenues	Revenue Increase / Decrease	% Increase / Decrease	
					Fixture	Maintenance	Energy	Conductor	Metered Customer Charge	Total Charges				
1	<b>GEOS12</b>													
2	<b>Company-Owned</b>													
3	Mercury Vapor 17,000 lu 400 watts - Cobrahead	655	152	99,560	\$5.82	\$2.46	\$4.53				\$12.81	\$8,391	\$937	12.57%
4	Mercury Vapor 17,000 lu 400 watts - Directional	19	163	3,097	\$8.75	\$3.30	\$4.85				\$16.90	\$321	\$34	11.99%
5	Mercury Vapor 3,200 lu 100 watts - Cobrahead (F)	262	39	10,218	\$4.45	\$2.07	\$1.16				\$7.68	\$2,012	\$195	10.73%
6	Mercury Vapor 48,000 lu 1000 watts - Vobrahead (F)	9	372	3,348	\$11.67	\$4.27	\$11.08				\$27.02	\$243	\$28	13.05%
7	Mercury Vapor 7,000 lu 175 watts - Cobrahead (F)	580	67	38,860	\$4.05	\$1.94	\$2.00				\$7.99	\$4,634	\$483	11.65%
8	Mercury Vapor 7,000 lu 175 watts - Open Bottom	6,252	67	418,884	\$2.41	\$1.49	\$2.00				\$5.90	\$36,887	\$4,126	12.60%
9	Mercury Vapor 9,400 lu 250 watts - Cobrahead (F)	75	95	7,125	\$5.32	\$2.36	\$2.83				\$10.51	\$788	\$84	11.86%
10	Metal Halide 100,000 lu 1,000 watts - Large Flood	8,367	378	3,162,726	\$9.65	\$5.72	\$11.26				\$26.63	\$222,813	\$25,854	13.13%
11	Metal Halide 100,000 lu 1,000 watts - Large Parking Lot	206	378	77,868	\$21.45	\$7.95	\$11.26				\$40.66	\$8,376	\$894	11.95%
12	Metal Halide 12,000 lu 175 watts - Acorn (F)	533	72	38,376	\$14.98	\$6.25	\$2.14				\$23.37	\$12,456	\$1,173	10.39%
13	Metal Halide 12,000 lu 175 watts - Colonial (F)	898	72	64,656	\$4.14	\$3.28	\$2.14				\$9.56	\$8,585	\$880	11.42%
14	Metal Halide 13,000 lu 150 watts - Acorn PS (F)	524	65	34,060	\$16.99	\$6.09	\$1.94				\$25.02	\$13,110	\$1,221	10.27%
15	Metal Halide 13,000 lu 150 watts - Colonial PS (F)	2,574	65	167,310	\$5.28	\$2.86	\$1.94				\$10.08	\$25,946	\$2,600	11.14%
16	Metal Halide 13,000 lu 150 watts - Destin Single PS (F)	187	65	12,155	\$36.84	\$11.60	\$1.94				\$50.38	\$9,421	\$856	10.00%
17	Metal Halide 13,000 lu 150 watts - English Coach PS	9	65	585	\$17.37	\$6.20	\$1.94				\$25.51	\$230	\$21	10.24%
18	Metal Halide 32,000 lu 400 watts - Small Flood	13,777	163	2,245,651	\$6.73	\$2.88	\$4.85				\$14.46	\$199,215	\$21,905	12.35%
19	Metal Halide 32,000 lu 400 watts - Small Parking Lot	1,900	163	309,700	\$12.43	\$4.48	\$4.85				\$21.76	\$41,344	\$4,256	11.48%
20	Metal Halide 33,000 lu 350 watts - Shoebox	533	137	73,021	\$9.02	\$4.11	\$4.08				\$17.21	\$9,173	\$954	11.61%
21	Metal Halide 33,000 lu 350 watts - Small Flood	11,765	137	1,611,805	\$7.53	\$3.69	\$4.08				\$15.30	\$180,005	\$18,942	11.76%
22	Metal Halide 68,000 lu 750 watts - Flood	468	288	134,784	\$7.78	\$6.19	\$8.58				\$22.55	\$10,553	\$1,193	12.75%
23	Sodium Vapor 125,000 lu 1000 watts - Large Flood	131	379	49,649	\$10.46	\$3.99	\$11.29				\$25.74	\$3,372	\$397	13.34%
24	Sodium Vapor 16,000 lu 150 watts - Directional	870	68	59,160	\$6.14	\$2.53	\$2.03				\$10.70	\$9,309	\$940	11.23%
25	Sodium Vapor 17,600 lu 200 watts - Destin Double (F)	9	82	738	\$55.52	\$16.55	\$2.44				\$74.51	\$671	\$61	9.95%
26	Sodium Vapor 20,000 lu 200 watts - Cobrahead	17,034	80	1,362,720	\$5.62	\$2.44	\$2.38				\$10.44	\$177,835	\$18,397	11.54%
27	Sodium Vapor 20,000 lu 200 watts - Directional	917	80	73,360	\$8.86	\$3.35	\$2.38				\$14.59	\$13,379	\$1,320	10.95%
28	Sodium Vapor 20,000 lu 200 watts - Large ORL (F)	2,125	80	170,000	\$21.14	\$6.73	\$2.38				\$30.25	\$64,281	\$6,014	10.32%
29	Sodium Vapor 20,000 lu 200 watts - Small ORL	9	80	720	\$12.98	\$4.47	\$2.38				\$19.83	\$178	\$17	10.66%
30	Sodium Vapor 25,000 lu 250 watts - Bracket Mount CIS	468	100	46,800	\$12.66	\$4.40	\$2.98				\$20.04	\$9,379	\$917	10.84%
31	Sodium Vapor 25,000 lu 250 watts - Cobrahead	14,666	100	1,466,600	\$5.47	\$2.39	\$2.98				\$10.84	\$158,979	\$16,866	11.87%
32	Sodium Vapor 25,000 lu 250 watts - Cutoff Cobrahead	3,454	100	345,400	\$5.54	\$2.41	\$2.98				\$10.93	\$37,752	\$4,007	11.87%
33	Sodium Vapor 25,000 lu 250 watts - Small ORL (F)	356	100	35,600	\$12.50	\$4.35	\$2.98				\$19.83	\$7,059	\$694	10.91%
34	Sodium Vapor 25,000 lu 250 watts - Tenon Top CIS (F)	56	100	5,600	\$12.67	\$4.40	\$2.98				\$20.05	\$1,123	\$110	10.83%
35	Sodium Vapor 46,000 lu 400 watts - Bracket Mount CIS (F)	318	161	51,198	\$13.49	\$4.61	\$4.79				\$22.89	\$7,279	\$744	11.39%
36	Sodium Vapor 46,000 lu 400 watts - Cobrahead	9,911	164	1,625,404	\$5.75	\$2.47	\$4.88				\$13.10	\$129,834	\$14,569	12.64%
37	Sodium Vapor 46,000 lu 400 watts - Cutoff Cobrahead	299	164	49,036	\$5.77	\$2.47	\$4.88				\$13.12	\$3,923	\$443	12.71%
38	Sodium Vapor 46,000 lu 400 watts - Directional	73,274	164	12,016,936	\$6.58	\$2.71	\$4.88				\$14.17	\$1,038,293	\$115,040	12.46%
39	Sodium Vapor 46,000 lu 400 watts - Large ORL	384	164	62,976	\$23.81	\$7.48	\$4.88				\$36.17	\$13,889	\$1,348	10.75%
40	Sodium Vapor 46,000 lu 400 watts - Shoebox (F)	384	164	62,976	\$10.92	\$3.90	\$4.88				\$19.70	\$7,565	\$791	11.68%
41	Sodium Vapor 46,000 lu 400 watts - Shoebox MTRD	229	164	37,556	\$17.13	\$6.52	\$4.88				\$28.53	\$6,533	\$648	11.01%
42	Sodium Vapor 46,000 lu 400 watts - Small ORL	730	164	119,720	\$13.07	\$4.50	\$4.88				\$22.45	\$16,389	\$1,679	11.41%

FLORIDA PUBLIC SERVICE COMMISSION

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:  
 \_\_\_ Proj. Test Yr Ended \_\_\_/\_\_\_/\_\_\_  
 \_\_\_ Prior Year Ended \_\_\_/\_\_\_/\_\_\_  
 \_\_\_ Historical Test Year Ended \_\_\_/\_\_\_/\_\_\_  
 Proj. Sub Yr Ended 12/31/23  
 Witness: Tiffany C. Cohen

Company: GULF POWER COMPANY

Docket No.: 20210015-EI

Line No.	TYPE OF FACILITY	Total Annual Billings	Estimated Monthly Kwh	Annual Kwh	Present Rates					Total Present Annual Revenues	
					Fixture	Maintenance	Energy	Conductor	Metered Customer Charge		Total Charges
1	Sodium Vapor 5,400 lu 70 watts - Cobrahead (F)	1,825	29	52,925	\$4.44	\$2.06	\$0.73			\$7.23	\$13,195
2	Sodium Vapor 5,400 lu 70 watts - Open Bottom	702	29	20,358	\$3.16	\$1.71	\$0.73			\$5.60	\$3,931
3	Sodium Vapor 8,800 lu 100 watts - Acorn	26,271	41	1,077,111	\$13.50	\$4.56	\$1.03			\$19.09	\$501,513
4	Sodium Vapor 8,800 lu 100 watts - Cobrahead	203,276	41	8,334,316	\$3.71	\$1.81	\$1.03			\$6.55	\$1,331,458
5	Sodium Vapor 8,800 lu 100 watts - Colonial	25,214	41	1,033,774	\$3.64	\$1.79	\$1.03			\$6.46	\$162,882
6	Sodium Vapor 8,800 lu 100 watts - Cutoff Cobrahead	10,108	41	414,428	\$4.10	\$1.92	\$1.03			\$7.05	\$71,261
7	Sodium Vapor 8,800 lu 100 watts - Destin Single (F)	618	41	25,338	\$25.36	\$7.87	\$1.03			\$34.26	\$21,173
8	Sodium Vapor 8,800 lu 100 watts - English Coach (F)	683	41	28,003	\$14.73	\$4.89	\$1.03			\$20.65	\$14,104
9	Sodium Vapor 8,800 lu 100 watts - Open Bottom	292,708	41	12,001,028	\$2.72	\$1.55	\$1.03			\$5.30	\$1,551,352
10	Sodium Vapor 8,800 lu 100 watts - Open Bottom w Shield	140	41	5,740	\$3.71	\$1.81	\$1.03			\$6.55	\$917
11	LED 10200 Cobrahead S3	1,008	46	46,368	\$7.61	\$4.65	\$1.16			\$13.42	\$13,527
12	LED 116019 ATB0 100	3,904	36	140,544	\$8.11	\$4.78	\$0.91			\$13.80	\$53,875
13	LED 15311 Roadway 3	12,289	51	626,739	\$8.46	\$4.86	\$1.28			\$14.60	\$179,419
14	LED 18600 Flood Small	8,186	52	425,672	\$12.40	\$6.30	\$1.31			\$20.01	\$163,802
15	LED 23240 ATB2 280 S4	15,365	96	1,475,040	\$12.74	\$7.34	\$2.42			\$22.50	\$345,713
16	LED 23588 ATB2 210	9,050	68	615,400	\$12.63	\$7.01	\$1.71			\$21.35	\$193,218
17	LED 2820 Acorn A5	18	19	342	\$26.12	\$8.08	\$0.48			\$34.68	\$624
18	LED 28557 Roadway 4	3,337	98	327,026	\$11.56	\$6.44	\$2.47			\$20.47	\$68,308
19	LED 28700 Flood Medium	17,740	75	1,330,500	\$14.38	\$7.30	\$1.89			\$23.57	\$418,132
20	LED 30979 ATB2 270	26,862	94	2,525,028	\$14.64	\$7.95	\$2.37			\$24.96	\$670,476
21	LED 36000 Flood 421 W	9,446	145	1,369,670	\$17.55	\$9.69	\$3.65			\$30.89	\$291,787
22	LED 37400 Flood Large	39,259	102	4,004,418	\$16.85	\$8.39	\$2.57			\$27.81	\$1,091,793
23	LED 4204 Security Lt	167,458	15	2,511,870	\$4.67	\$2.79	\$0.38			\$7.84	\$1,312,871
24	LED 4339 Colonial Small	9,914	15	148,710	\$8.61	\$4.89	\$0.38			\$13.88	\$137,606
25	LED 5032 LG Colonial	468	25	11,700	\$9.64	\$5.79	\$0.63			\$16.06	\$7,516
26	LED 5100 Cobrahead S2	4,354	25	108,850	\$6.18	\$4.03	\$0.63			\$10.84	\$47,197
27	LED 5355 Wildlife Cert	2,465	36	88,740	\$17.22	\$9.14	\$0.91			\$27.27	\$67,221
28	LED 5510 Roadway 1	19,773	21	415,233	\$5.62	\$3.57	\$0.53			\$9.72	\$192,194
29	LED 5963 Colonial Large	2,429	25	60,725	\$9.00	\$5.08	\$0.63			\$14.71	\$35,731
30	LED 6320 ATB071 S2/S3	414	24	9,936	\$7.71	\$5.25	\$0.60			\$13.56	\$5,614
31	LED 7026 Destin 1	1,098	34	37,332	\$31.94	\$15.16	\$0.86			\$47.96	\$52,660
32	LED 8022 ATB0 70	360	25	9,000	\$7.56	\$4.54	\$0.63			\$12.73	\$4,583
33	LED 8575 Destin	252	27	6,804	\$24.39	\$11.89	\$0.69			\$36.97	\$9,316
34	LED 8704 Acorn A	4,714	28	131,992	\$19.00	\$9.48	\$0.70			\$29.18	\$137,555
35	LED 9200 ATB1 105 S3	450	36	16,200	\$11.26	\$6.32	\$0.91			\$18.49	\$8,321
36	LED 9336 ATB0 108	8,708	37	322,196	\$7.13	\$4.64	\$0.93			\$12.70	\$110,592
37	LED 9514 Roadway 2	28,406	33	937,398	\$6.14	\$3.79	\$0.83			\$10.76	\$305,649
38	<b>Total</b>			<b>66,852,392</b>	<b>\$6,690,742</b>	<b>\$3,453,788</b>	<b>\$1,682,441</b>				<b>\$11,826,972</b>
39											
40	<b>GEOS12</b>										
41	<b>Customer - Owned - Energy Only</b>										
42	Customer Owned 20,000 lu 200 watts - Unmetered (EO)	45	80	3,600			\$2.01			\$2.01	\$90

FLORIDA PUBLIC SERVICE COMMISSION

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:

\_\_\_ Proj. Test Yr Ended \_\_\_/\_\_\_/\_\_\_  
\_\_\_ Prior Year Ended \_\_\_/\_\_\_/\_\_\_  
\_\_\_ Historical Test Year Ended \_\_\_/\_\_\_/\_\_\_  
X Proj. Sub Yr Ended 12/31/23  
Witness: Tiffany C. Cohen

Company: GULF POWER COMPANY

Docket No.: 20210015-EI

Line No.	TYPE OF FACILITY	Total Annual Billings	Estimated Monthly Kwh	Annual Kwh	Proposed Rates						Total Proposed Annual Revenues	Revenue Increase / Decrease	% Increase / Decrease	
					Fixture	Maintenance	Energy	Conductor	Metered Customer Charge	Total Charges				
1	Sodium Vapor 5,400 lu 70 watts - Cobrahead (F)	1,825	29	52,925	\$4.88	\$2.25	\$0.86				\$7.99	\$14,582	\$1,387	10.51%
2	Sodium Vapor 5,400 lu 70 watts - Open Bottom	702	29	20,358	\$3.47	\$1.87	\$0.86				\$6.20	\$4,352	\$421	10.71%
3	Sodium Vapor 8,800 lu 100 watts - Acorn	26,271	41	1,077,111	\$14.83	\$4.98	\$1.22				\$21.03	\$552,479	\$50,966	10.16%
4	Sodium Vapor 8,800 lu 100 watts - Cobrahead	203,276	41	8,334,316	\$4.07	\$1.98	\$1.22				\$7.27	\$1,477,817	\$146,359	10.99%
5	Sodium Vapor 8,800 lu 100 watts - Colonial	25,214	41	1,033,774	\$4.00	\$1.95	\$1.22				\$7.17	\$180,784	\$17,902	10.99%
6	Sodium Vapor 8,800 lu 100 watts - Cutoff Cobrahead	10,108	41	414,428	\$4.50	\$2.10	\$1.22				\$7.82	\$79,045	\$7,783	10.92%
7	Sodium Vapor 8,800 lu 100 watts - Destin Single (F)	618	41	25,338	\$27.85	\$8.59	\$1.22				\$37.66	\$23,274	\$2,101	9.92%
8	Sodium Vapor 8,800 lu 100 watts - English Coach (F)	683	41	28,003	\$16.18	\$5.34	\$1.22				\$22.74	\$15,531	\$1,427	10.12%
9	Sodium Vapor 8,800 lu 100 watts - Open Bottom	292,708	41	12,001,028	\$2.99	\$1.69	\$1.22				\$5.90	\$1,726,977	\$175,625	11.32%
10	Sodium Vapor 8,800 lu 100 watts - Open Bottom w Shield	140	41	5,740	\$4.07	\$1.98	\$1.22				\$7.27	\$1,018	\$101	10.99%
11	LED 10200 Cobrahead S3	1,008	46	46,368	\$8.36	\$5.08	\$1.37				\$14.81	\$14,928	\$1,401	10.36%
12	LED 116019 ATB0 100	3,904	36	140,544	\$8.91	\$5.22	\$1.07				\$15.20	\$59,341	\$5,466	10.14%
13	LED 15311 Roadway 3	12,289	51	626,739	\$9.29	\$5.31	\$1.52				\$16.12	\$198,099	\$18,679	10.41%
14	LED 18600 Flood Small	8,186	52	425,672	\$13.62	\$6.88	\$1.55				\$22.05	\$180,501	\$16,699	10.19%
15	LED 23240 ATB2 280 S4	15,365	96	1,475,040	\$13.99	\$8.02	\$2.86				\$24.87	\$382,128	\$36,415	10.53%
16	LED 23588 ATB2 210	9,050	68	615,400	\$13.87	\$7.66	\$2.03				\$23.56	\$213,218	\$20,001	10.35%
17	LED 2820 Acorn A5	18	19	342	\$28.69	\$8.82	\$0.57				\$38.08	\$685	\$61	9.80%
18	LED 28557 Roadway 4	3,337	98	327,026	\$12.70	\$7.03	\$2.92				\$22.65	\$75,583	\$7,275	10.65%
19	LED 28700 Flood Medium	17,740	75	1,330,500	\$15.79	\$7.97	\$2.23				\$25.99	\$461,063	\$42,931	10.27%
20	LED 30979 ATB2 270	26,862	94	2,525,028	\$16.08	\$8.68	\$2.80				\$27.56	\$740,317	\$69,841	10.42%
21	LED 36000 Flood 421 W	9,446	145	1,369,670	\$19.27	\$10.58	\$4.32				\$34.17	\$322,770	\$30,983	10.62%
22	LED 37400 Flood Large	39,259	102	4,004,418	\$18.51	\$9.16	\$3.04				\$30.71	\$1,205,644	\$113,851	10.43%
23	LED 4204 Security Lt	167,458	15	2,511,870	\$5.13	\$3.05	\$0.45				\$8.63	\$1,445,163	\$132,292	10.08%
24	LED 4339 Colonial Small	9,914	15	148,710	\$9.46	\$5.34	\$0.45				\$15.25	\$151,189	\$13,582	9.87%
25	LED 5032 LG Colonial	468	25	11,700	\$10.59	\$6.32	\$0.74				\$17.65	\$8,260	\$744	9.90%
26	LED 5100 Cobrahead S2	4,354	25	108,850	\$6.79	\$4.40	\$0.74				\$11.93	\$51,943	\$4,746	10.06%
27	LED 5355 Wildlife Cert	2,465	36	88,740	\$18.91	\$9.98	\$1.07				\$29.96	\$73,851	\$6,631	9.86%
28	LED 5510 Roadway 1	19,773	21	415,233	\$6.17	\$3.90	\$0.63				\$10.70	\$211,571	\$19,378	10.08%
29	LED 5963 Colonial Large	2,429	25	60,725	\$9.88	\$5.55	\$0.74				\$16.17	\$39,277	\$3,546	9.93%
30	LED 6320 ATB071 S2/S3	414	24	9,936	\$8.47	\$5.73	\$0.71				\$14.91	\$6,173	\$559	9.96%
31	LED 7026 Destin 1	1,098	34	37,332	\$35.08	\$16.55	\$1.01				\$52.64	\$67,799	\$5,139	9.76%
32	LED 8022 ATB0 70	360	25	9,000	\$8.30	\$4.96	\$0.74				\$14.00	\$5,040	\$457	9.98%
33	LED 8575 Destin	252	27	6,804	\$26.79	\$12.98	\$0.80				\$40.57	\$10,224	\$907	9.74%
34	LED 8704 Acorn A	4,714	28	131,992	\$20.87	\$10.35	\$0.83				\$32.05	\$151,084	\$13,529	9.84%
35	LED 9200 ATB1 105 S3	450	36	16,200	\$12.37	\$6.90	\$1.07				\$20.34	\$9,153	\$833	10.01%
36	LED 9336 ATB0 108	8,708	37	322,196	\$7.83	\$5.07	\$1.10				\$14.00	\$121,912	\$11,320	10.24%
37	LED 9514 Roadway 2	28,406	33	937,398	\$6.74	\$4.14	\$0.98				\$11.86	\$336,895	\$31,247	10.22%
38	<b>Total</b>			<b>66,852,392</b>	<b>\$7,348,320</b>	<b>\$3,772,226</b>	<b>\$1,990,649</b>					<b>\$13,111,194</b>	<b>\$1,284,222</b>	<b>10.86%</b>
39														
40	<b>GEOS12</b>													
41	<b>Customer - Owned - Energy Only</b>													
42	Customer Owned 20,000 lu 200 watts - Unmetered (EO)	45	80	3,600			\$2.38				\$2.38	\$107	\$17	18.41%

FLORIDA PUBLIC SERVICE COMMISSION

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:  
 Proj. Test Yr Ended \_\_\_/\_\_\_/\_\_\_  
 Prior Year Ended \_\_\_/\_\_\_/\_\_\_  
 Historical Test Year Ended \_\_\_/\_\_\_/\_\_\_  
 Proj. Sub Yr Ended 12/31/23  
 Witness: Tiffany C. Cohen

Company: GULF POWER COMPANY

Docket No.: 20210015-EI

Line No.	TYPE OF FACILITY	(1) Total Annual Billings	(2) Estimated Monthly Kwh	(3) Annual Kwh	(4) Present Rates					(10) Total Present Annual Revenues	
					(5) Fixture	(6) Maintenance	(7) Energy	(8) Conductor	(9) Metered Customer Charge		(11) Total Charges
1	Customer Owned 25,000 lu 250 watts - Unmetered (EO)	3,987	100	398,700			\$2.52			\$2.52	\$10,047
2	Customer Owned 8,800 lu 100 watts - Unmetered (EO)	306	41	12,546			\$1.03			\$1.03	\$315
3	Metal Halide 32,000 lu 400 watts - Cust Owned	84	163	13,692			\$4.10			\$4.10	\$344
4	Sodium Vapor 46,000 lu 400 watts - Cust Owned	56	164	9,184			\$4.13			\$4.13	\$231
5	<b>Total</b>			<b>437,722</b>			<b>\$11,029</b>				<b>\$11,029</b>
6											
7	<b>GEOS12</b>										
8	<b>Customer - Relamping, Energy and Paid up front</b>										
9	Customer Owned 20,000 lu 200 watts - Metered (R)	363	80	29,040		\$0.71	\$2.01			\$2.72	\$987
10	Customer Owned 25,000 lu 250 watts - Metered (R)	213	100	21,300		\$0.72	\$2.52			\$3.24	\$690
11	Customer Owned 32,000 lu 400 watts - Metered (R)	320	163	52,160		\$0.84	\$4.10			\$4.94	\$1,581
12	Customer Owned 46,000 lu 400 watts - Unmetered (R)	256	164	41,984		\$0.71	\$4.13			\$4.84	\$1,239
13	Customer Owned 8,800 lu 100 watts - Metered (R)	160	41	6,560		\$0.70	\$1.03			\$1.73	\$277
14	Customer Owned 8,800 lu 100 watts - Unmetered (R)	53	41	2,173		\$0.70	\$1.03			\$1.73	\$92
15	LED 3,640 lu 45 watts - Colonial (R)	612	15	9,180		\$4.92	\$0.38			\$5.30	\$3,244
16	LED 3,776 lu 75 watts - Acorn (R)	1,826	26	47,476		\$9.38	\$0.65			\$10.03	\$18,315
17	Sodium Vapor 46,000 lu 400 watts - Cobrahead (R)	1,883	164	308,812		\$2.26	\$4.13			\$6.39	\$12,032
18	LED 4,204 lu 43 watts - Security (R)	126	15	1,890		\$2.79	\$0.38			\$3.17	\$399
19	LED 5,000 lu 70 watts - Acorn (R)	819	19	15,561		\$8.08	\$0.48			\$8.56	\$7,011
20	LED 5,032 lu 72 watts - LG Colonial®	36	25	900		\$5.79	\$0.63			\$6.42	\$231
21	LED 5,100 lu 73 watts - Cobrahead S2 (R)	18	25	450		\$4.03	\$0.63			\$4.66	\$84
22	LED 5,355 lu 106 watts - Wildlife (R)	4,628	36	166,608		\$9.14	\$0.91			\$10.05	\$46,511
23	LED 5,510 lu 62 watts - Roadway (R)	33,940	21	712,740		\$3.57	\$0.53			\$4.10	\$139,154
24	LED 6,320 lu 71 watts - ATB071S2/S3 (R)	980	48	47,040		\$10.50	\$1.21			\$11.71	\$11,476
25	LED 7,200 lu 132 watts - E132 A3 (R)	693	45	31,185		\$8.24	\$1.13			\$9.37	\$6,493
26	LED 7,377 lu 140 watts - WP9 A2/S2 (R)	454	48	21,792		\$14.20	\$1.21			\$15.41	\$6,996
27	LED 9,200 lu 71 watts - ATB1 105 S3 (R)	623	36	22,428		\$6.32	\$0.91			\$7.23	\$4,504
28	LED 9,336 lu 108 watts - ATB0 108 (R)	1,484	37	54,908		\$4.64	\$0.93			\$5.57	\$8,266
29	LED 9,600 lu 157 watts - E157 SAW (R)	191	54	10,314		\$5.69	\$1.36			\$7.05	\$1,347
30	LED 11619 ATB0 100 PUF	1,507	36	54,252		\$4.78	\$0.91			\$5.69	\$8,575
31	LED 15311 Roadway 3 PUF	454	51	23,154		\$4.86	\$1.28			\$6.14	\$2,788
32	LED 18600 Flood Small PUF	78	52	4,056		\$6.30	\$1.31			\$7.61	\$594
33	LED 28557 Roadway 4 PUF	675	98	66,150		\$6.44	\$2.47			\$8.91	\$6,014
34	LED 32327 Galleon 6sq PUF	220	108	23,760		\$10.72	\$2.72			\$13.44	\$2,957
35	LED 4339 Colonial Small PUF	155	15	2,325		\$4.89	\$0.38			\$5.27	\$817
36	LED 5963 Colonial Large PUF	65	25	1,625		\$5.08	\$0.63			\$5.71	\$371
37	LED 8704 Acorn A PUF	1,160	28	32,480		\$9.48	\$0.70			\$10.18	\$11,809
38	LED 9514 Roadway 2 PUF	34,227	33	1,129,491		\$3.79	\$0.83			\$4.62	\$158,129
39	LED ATB2 210 PUF	3,742	71	265,682		\$7.01	\$1.79			\$8.80	\$32,930
40	LED 8575 Destin PUF	1,920	27	51,840		\$11.89	\$0.69			\$12.58	\$24,154
41	LED 23240 ATB2 280 S4 PUF	25,633	96	2,460,768		\$7.34	\$2.42			\$9.76	\$250,178
42	LED 28700 Flood Medium PUF	78	75	5,850		\$7.30	\$1.89			\$9.19	\$717

FLORIDA PUBLIC SERVICE COMMISSION

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:

\_\_\_ Proj. Test Yr Ended \_\_\_/\_\_\_/\_\_\_  
\_\_\_ Prior Year Ended \_\_\_/\_\_\_/\_\_\_  
\_\_\_ Historical Test Year Ended \_\_\_/\_\_\_/\_\_\_  
 Proj. Sub Yr Ended 12/31/23  
Witness: Tiffany C. Cohen

Company: GULF POWER COMPANY

Docket No.: 20210015-EI

Line No.	TYPE OF FACILITY	(1) Total Annual Billings	(2) Estimated Monthly Kwh	(3) Annual Kwh	(4)-(9) Proposed Rates						(10) Total Proposed Annual Revenues	(11) Revenue Increase / Decrease	(12) % Increase / Decrease
					(4) Fixture	(5) Maintenance	(6) Energy	(7) Conductor	(8) Metered Customer Charge	(9) Total Charges			
1	Customer Owned 25,000 lu 250 watts - Unmetered (EO)	3,987	100	398,700			\$2.98			\$2.98	\$11,881	\$1,834	18.25%
2	Customer Owned 8,800 lu 100 watts - Unmetered (EO)	306	41	12,546			\$1.22			\$1.22	\$373	\$58	18.45%
3	Metal Halide 32,000 lu 400 watts - Cust Owned	84	163	13,692			\$4.85			\$4.85	\$407	\$63	18.29%
4	Sodium Vapor 46,000 lu 400 watts - Cust Owned	56	164	9,184			\$4.88			\$4.88	\$273	\$42	18.16%
5	<b>Total</b>			<b>437,722</b>			<b>\$13,042</b>				<b>\$13,042</b>	<b>\$2,014</b>	<b>18.26%</b>
6													
7	<b>GEOS12</b>												
8	<b>Customer - Relamping, Energy and Paid up front</b>												
9	Customer Owned 20,000 lu 200 watts - Metered (R)	363	80	29,040		\$0.78	\$2.38			\$3.16	\$1,147	\$160	16.18%
10	Customer Owned 25,000 lu 250 watts - Metered (R)	213	100	21,300		\$0.79	\$2.98			\$3.77	\$803	\$113	16.36%
11	Customer Owned 32,000 lu 400 watts - Metered (R)	320	163	52,160		\$0.92	\$4.85			\$5.77	\$1,846	\$266	16.80%
12	Customer Owned 46,000 lu 400 watts - Unmetered (R)	256	164	41,984		\$0.78	\$4.88			\$5.66	\$1,449	\$210	16.94%
13	Customer Owned 8,800 lu 100 watts - Metered (R)	160	41	6,560		\$0.76	\$1.22			\$1.98	\$317	\$40	14.45%
14	Customer Owned 8,800 lu 100 watts - Unmetered (R)	53	41	2,173		\$0.76	\$1.22			\$1.98	\$105	\$13	14.45%
15	LED 3,640 lu 45 watts - Colonial (R)	612	15	9,180		\$5.37	\$0.45			\$5.82	\$3,562	\$318	9.81%
16	LED 3,776 lu 75 watts - Acorn (R)	1,826	26	47,476		\$10.24	\$0.77			\$11.01	\$20,104	\$1,789	9.77%
17	Sodium Vapor 46,000 lu 400 watts - Cobrahead (R)	1,883	164	308,812		\$2.47	\$4.88			\$7.35	\$13,840	\$1,808	15.02%
18	LED 4,204 lu 43 watts - Security (R)	126	15	1,890		\$3.05	\$0.45			\$3.50	\$441	\$42	10.41%
19	LED 5,000 lu 70 watts - Acorn (R)	819	19	15,561		\$8.82	\$0.57			\$9.39	\$7,690	\$680	9.70%
20	LED 5,032 lu 72 watts - LG Colonial ®	36	25	900		\$6.32	\$0.74			\$7.06	\$254	\$23	9.97%
21	LED 5,100 lu 73 watts - Cobrahead S2 (R)	18	25	450		\$4.40	\$0.74			\$5.14	\$93	\$9	10.30%
22	LED 5,355 lu 106 watts - Wildlife (R)	4,628	36	166,608		\$9.98	\$1.07			\$11.05	\$51,139	\$4,628	9.95%
23	LED 5,510 lu 62 watts - Roadway (R)	33,940	21	712,740		\$3.90	\$0.63			\$4.53	\$153,748	\$14,594	10.49%
24	LED 6,320 lu 71 watts - ATB071S2/S3 (R)	980	48	47,040		\$11.47	\$1.43			\$12.90	\$12,642	\$1,166	10.16%
25	LED 7,200 lu 132 watts - E132 A3 (R)	693	45	31,185		\$9.00	\$1.34			\$10.34	\$7,166	\$672	10.35%
26	LED 7,377 lu 140 watts - WP9 A2/S2 (R)	454	48	21,792		\$15.51	\$1.43			\$16.94	\$7,691	\$695	9.93%
27	LED 9,200 lu 71 watts - ATB1 105 S3 (R)	623	36	22,428		\$6.90	\$1.07			\$7.97	\$4,965	\$461	10.24%
28	LED 9,336 lu 108 watts - ATB0 108 (R)	1,484	37	54,908		\$5.07	\$1.10			\$6.17	\$9,156	\$890	10.77%
29	LED 9,600 lu 157 watts - E157 SAW (R)	191	54	10,314		\$6.21	\$1.61			\$7.82	\$1,494	\$147	10.92%
30	LED 11619 ATB0 100 PUF	1,507	36	54,252		\$5.22	\$1.07			\$6.29	\$9,479	\$904	10.54%
31	LED 15311 Roadway 3 PUF	454	51	23,154		\$5.31	\$1.52			\$6.83	\$3,101	\$313	11.24%
32	LED 18600 Flood Small PUF	78	52	4,056		\$6.88	\$1.55			\$8.43	\$658	\$64	10.78%
33	LED 28557 Roadway 4 PUF	675	98	66,150		\$7.03	\$2.92			\$9.95	\$6,716	\$702	11.67%
34	LED 32327 Galleon 6sq PUF	220	108	23,760		\$11.71	\$3.22			\$14.93	\$3,285	\$328	11.09%
35	LED 4339 Colonial Small PUF	155	15	2,325		\$5.34	\$0.45			\$5.79	\$897	\$81	9.87%
36	LED 5963 Colonial Large PUF	65	25	1,625		\$5.55	\$0.74			\$6.29	\$409	\$38	10.16%
37	LED 8704 Acorn A PUF	1,160	28	32,480		\$10.35	\$0.83			\$11.18	\$12,969	\$1,160	9.82%
38	LED 9514 Roadway 2 PUF	34,227	33	1,129,491		\$4.14	\$0.98			\$5.12	\$175,242	\$17,114	10.82%
39	LED ATB2 210 PUF	3,742	71	265,682		\$7.66	\$2.11			\$9.77	\$36,559	\$3,630	11.02%
40	LED 8575 Destin PUF	1,920	27	51,840		\$12.98	\$0.80			\$13.78	\$26,458	\$2,304	9.54%
41	LED 23240 ATB2 280 S4 PUF	25,633	96	2,460,768		\$8.02	\$2.86			\$10.88	\$278,887	\$28,709	11.48%
42	LED 28700 Flood Medium PUF	78	75	5,850		\$7.97	\$2.23			\$10.20	\$796	\$79	10.99%

FLORIDA PUBLIC SERVICE COMMISSION

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:  
 Proj. Test Yr Ended \_\_\_/\_\_\_/\_\_\_  
 Prior Year Ended \_\_\_/\_\_\_/\_\_\_  
 Historical Test Year Ended \_\_\_/\_\_\_/\_\_\_  
 Proj. Sub Yr Ended 12/31/23  
 Witness: Tiffany C. Cohen

Company: GULF POWER COMPANY

Docket No.: 20210015-EI

Line No.	TYPE OF FACILITY	(1) Total Annual Billings	(2) Estimated Monthly Kwh	(3) Annual Kwh	(4) Present Rates						(11) Total Present Annual Revenues
					(5) Fixture	(6) Maintenance	(7) Energy	(8) Conductor	(9) Metered Customer Charge	(10) Total Charges	
1	LED 30979 ATB2 270 PUF	4,435	94	416,890		\$7.95	\$2.37			\$10.32	\$45,769
2	LED 36000 Flood 421 W PUF	436	145	63,220		\$9.69	\$3.65			\$13.34	\$5,816
3	LED 37400 Flood Large PUF	418	102	42,636		\$8.39	\$2.57			\$10.96	\$4,581
4	Metal Halide 100,000 lu 1,000 watts - Large Flood (R)	365	378	137,970		\$5.24	\$9.51			\$14.75	\$5,384
5	Metal Halide 100,000 lu 1,000 watts - Large Parking Lot (R)	75	378	28,350		\$7.28	\$9.51			\$16.79	\$1,259
6	Metal Halide 12,000 lu 175 watts - Acorn (R)	496	72	35,712		\$5.72	\$1.81			\$7.53	\$3,735
7	Metal Halide 12,000 lu 175 watts - Destin Single (R)	412	72	29,664		\$9.03	\$1.81			\$10.84	\$4,466
8	Metal Halide 13,000 lu 150 watts - Acorn PS (R)	2,677	65	174,005		\$5.58	\$1.64			\$7.22	\$19,328
9	Metal Halide 13,000 lu 150 watts - Colonial PS (R)	449	65	29,185		\$2.62	\$1.64			\$4.26	\$1,913
10	Metal Halide 13,000 lu 150 watts - Destin Single PS (R)	66	65	4,290		\$10.62	\$1.64			\$12.26	\$809
11	Metal Halide 24,000 lu 350 watts - Destin Double (R)	47	144	6,768		\$16.93	\$3.62			\$20.55	\$966
12	Metal Halide 32,000 lu 400 watts - Small Flood (R)	215	163	35,045		\$2.64	\$4.10			\$6.74	\$1,449
13	Metal Halide 33,000 lu 350 watts - Shoebox PS (R)	234	137	32,058		\$3.76	\$3.45			\$7.21	\$1,687
14	Sodium Vapor 16,000 lu 150 watts - Directional (R)	19	68	1,292		\$2.32	\$1.71			\$4.03	\$77
15	Sodium Vapor 17,600 lu 200 watts - Destin Double (R)	19	82	1,558		\$15.16	\$2.06			\$17.22	\$327
16	Sodium Vapor 20,000 lu 200 watts - Directional (R)	2,190	80	175,200		\$2.23	\$2.01			\$4.24	\$9,286
17	Sodium Vapor 25,000 lu 250 watts - Bracket Mount CIS (R)	2,621	100	262,100		\$4.03	\$2.52			\$6.55	\$17,168
18	Sodium Vapor 25,000 lu 250 watts - Cobrahead (R)	3,819	100	381,900		\$2.19	\$2.52			\$4.71	\$17,987
19	Sodium Vapor 25,000 lu 250 watts - Small ORL (R)	150	100	15,000		\$3.98	\$2.52			\$6.50	\$975
20	Sodium Vapor 25,000 lu 250 watts - Tenon Top CIS (R)	861	100	86,100		\$4.03	\$2.52			\$6.55	\$5,640
21	Sodium Vapor 25,000 lu 400 watts - Cut-Off Cobrahead (R)	1,320	100	132,000		\$2.21	\$2.52			\$4.73	\$6,244
22	Sodium Vapor 46,000 lu 400 watts - Cut-Off Cobrahead (R)	103	164	16,892		\$2.26	\$4.13			\$6.39	\$658
23	Sodium Vapor 46,000 lu 400 watts - Directional (R)	786	164	128,904		\$2.48	\$4.13			\$6.61	\$5,195
24	Sodium Vapor 46,000 lu 400 watts - Shoebox (R)	440	164	72,160		\$3.57	\$4.13			\$7.70	\$3,388
25	Sodium Vapor 8,800 lu 100 watts - Cobrahead (R)	5,587	41	229,067		\$1.81	\$1.03			\$2.84	\$15,867
26	Sodium Vapor 8,800 lu 100 watts - English Coach (R)	421	41	17,261		\$4.89	\$1.03			\$5.92	\$2,492
27	Sodium Vapor 8,800 lu 100 watts - Acorn PUF	8,554	41	350,714		\$4.56	\$1.03			\$5.59	\$47,817
28	Sodium Vapor 8,800 lu 100 watts - Open Bottom PUF	2,031	41	83,271		\$1.55	\$1.03			\$2.58	\$5,240
29	100000 RELAMP LG FLOOD MTRD	79	378	29,862		\$3.11	\$9.51			\$12.62	\$997
30	Sodium Vapor 8,800 lu 100 watts - Destin Single PUF	711	41	29,151		\$7.87	\$1.03			\$8.90	\$6,328
31	Sodium Vapor 8,800 lu 100 watts - Colonial PUF	14,956	41	613,196		\$1.79	\$1.03			\$2.82	\$42,176
32	Sodium Vapor 8,800 lu 100 watts - Cutoff Cobrahead PUF	1,189	41	48,749		\$1.92	\$1.03			\$2.95	\$3,508
33	Metal Halide 68,000 lu 750 watts - Flood PS PUF	19	288	5,472		\$5.67	\$7.25			\$12.92	\$245
34	Metal Halide 12,000 lu 175 watts - Colonial PUF	56	72	4,032		\$3.00	\$1.81			\$4.81	\$269
35	Metal Halide 33,000 lu 350 watts - Small Flood PUF	552	137	75,624		\$3.38	\$3.45			\$6.83	\$3,770
36	<b>Total</b>			<b>9,521,232</b>		<b>\$823,971</b>	<b>\$239,805</b>				<b>\$1,063,776</b>
37											
38	<b>GEOS12</b>										
39	<b>Company-Owned</b>										
40	<b>Other Facilities</b>										
41	16 Ft. Decorative Base Aluminum Pole	3,655				\$12.76				\$12.76	\$46,638
42	17 Ft. Decorative Base Aluminum Pole	9,582				\$18.65				\$18.65	\$178,704

FLORIDA PUBLIC SERVICE COMMISSION

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:

\_\_\_ Proj. Test Yr Ended \_\_\_/\_\_\_/\_\_\_  
\_\_\_ Prior Year Ended \_\_\_/\_\_\_/\_\_\_  
\_\_\_ Historical Test Year Ended \_\_\_/\_\_\_/\_\_\_  
 Proj. Sub Yr Ended 12/31/23  
Witness: Tiffany C. Cohen

Company: GULF POWER COMPANY

Docket No.: 20210015-EI

Line No.	TYPE OF FACILITY	Total Annual Billings	Estimated Monthly Kwh	Annual Kwh	Proposed Rates						Total Proposed Annual Revenues	Revenue Increase / Decrease	% Increase / Decrease	
					Fixture	Maintenance	Energy	Conductor	Metered Customer Charge	Total Charges				
1	LED 30979 ATB2 270 PUF	4,435	94	416,890		\$8.68	\$2.80				\$11.48	\$50,914	\$5,145	11.24%
2	LED 36000 Flood 421 W PUF	436	145	63,220		\$10.58	\$4.32				\$14.90	\$6,496	\$680	11.69%
3	LED 37400 Flood Large PUF	418	102	42,636		\$9.16	\$3.04				\$12.20	\$5,100	\$518	11.31%
4	Metal Halide 100,000 lu 1,000 watts - Large Flood (R)	365	378	137,970		\$5.72	\$11.26				\$16.98	\$6,198	\$814	15.12%
5	Metal Halide 100,000 lu 1,000 watts - Large Parking Lot (R)	75	378	28,350		\$7.95	\$11.26				\$19.21	\$1,441	\$182	14.41%
6	Metal Halide 12,000 lu 175 watts - Acorn (R)	496	72	35,712		\$6.25	\$2.14				\$8.39	\$4,161	\$427	11.42%
7	Metal Halide 12,000 lu 175 watts - Destin Single (R)	412	72	29,664		\$9.86	\$2.14				\$12.00	\$4,944	\$478	10.70%
8	Metal Halide 13,000 lu 150 watts - Acorn PS (R)	2,677	65	174,005		\$6.09	\$1.94				\$8.03	\$21,496	\$2,168	11.22%
9	Metal Halide 13,000 lu 150 watts - Colonial PS (R)	449	65	29,185		\$2.86	\$1.94				\$4.80	\$2,155	\$242	12.68%
10	Metal Halide 13,000 lu 150 watts - Destin Single PS (R)	66	65	4,290		\$11.60	\$1.94				\$13.54	\$894	\$84	10.44%
11	Metal Halide 24,000 lu 350 watts - Destin Double (R)	47	144	6,768		\$18.49	\$4.29				\$22.78	\$1,071	\$105	10.85%
12	Metal Halide 32,000 lu 400 watts - Small Flood (R)	215	163	35,045		\$2.88	\$4.85				\$7.73	\$1,662	\$213	14.69%
13	Metal Halide 33,000 lu 350 watts - Shoebox PS (R)	234	137	32,058		\$4.11	\$4.08				\$8.19	\$1,916	\$229	13.59%
14	Sodium Vapor 16,000 lu 150 watts - Directional (R)	19	68	1,292		\$2.53	\$2.03				\$4.56	\$87	\$10	13.15%
15	Sodium Vapor 17,600 lu 200 watts - Destin Double (R)	19	82	1,558		\$16.55	\$2.44				\$18.99	\$361	\$34	10.28%
16	Sodium Vapor 20,000 lu 200 watts - Directional (R)	2,190	80	175,200		\$2.44	\$2.38				\$4.82	\$10,556	\$1,270	13.68%
17	Sodium Vapor 25,000 lu 250 watts - Bracket Mount CIS (R)	2,621	100	262,100		\$4.40	\$2.98				\$7.38	\$19,343	\$2,175	12.67%
18	Sodium Vapor 25,000 lu 250 watts - Cobrahead (R)	3,819	100	381,900		\$2.39	\$2.98				\$5.37	\$20,508	\$2,521	14.01%
19	Sodium Vapor 25,000 lu 250 watts - Small ORL (R)	150	100	15,000		\$4.35	\$2.98				\$7.33	\$1,100	\$125	12.77%
20	Sodium Vapor 25,000 lu 250 watts - Tenon Top CIS (R)	861	100	86,100		\$4.40	\$2.98				\$7.38	\$6,354	\$715	12.67%
21	Sodium Vapor 25,000 lu 400 watts - Cut-Off Cobrahead (R)	1,320	100	132,000		\$2.41	\$2.98				\$5.39	\$7,115	\$871	13.95%
22	Sodium Vapor 46,000 lu 400 watts - Cut-Off Cobrahead (R)	103	164	16,892		\$2.47	\$4.88				\$7.35	\$757	\$99	15.02%
23	Sodium Vapor 46,000 lu 400 watts - Directional (R)	786	164	128,904		\$2.71	\$4.88				\$7.59	\$5,966	\$770	14.83%
24	Sodium Vapor 46,000 lu 400 watts - Shoebox (R)	440	164	72,160		\$3.90	\$4.88				\$8.78	\$3,863	\$475	14.03%
25	Sodium Vapor 8,800 lu 100 watts - Cobrahead (R)	5,587	41	229,067		\$1.98	\$1.22				\$3.20	\$17,878	\$2,011	12.68%
26	Sodium Vapor 8,800 lu 100 watts - English Coach (R)	421	41	17,261		\$5.34	\$1.22				\$6.56	\$2,762	\$269	10.81%
27	Sodium Vapor 8,800 lu 100 watts - Acorn PUF	8,554	41	350,714		\$4.98	\$1.22				\$6.20	\$53,035	\$5,218	10.91%
28	Sodium Vapor 8,800 lu 100 watts - Open Bottom PUF	2,031	41	83,271		\$1.69	\$1.22				\$2.91	\$5,910	\$670	12.79%
29	100000 RELAMP LG FLOOD MTRD	79	378	29,862		\$3.40	\$11.26				\$14.66	\$1,158	\$161	16.16%
30	Sodium Vapor 8,800 lu 100 watts - Destin Single PUF	711	41	29,151		\$8.59	\$1.22				\$9.81	\$6,975	\$647	10.22%
31	Sodium Vapor 8,800 lu 100 watts - Colonial PUF	14,956	41	613,196		\$1.95	\$1.22				\$3.17	\$47,411	\$5,235	12.41%
32	Sodium Vapor 8,800 lu 100 watts - Cutoff Cobrahead PUF	1,189	41	48,749		\$2.10	\$1.22				\$3.32	\$3,947	\$440	12.54%
33	Metal Halide 68,000 lu 750 watts - Flood PS PUF	19	288	5,472		\$6.19	\$8.58				\$14.77	\$281	\$35	14.32%
34	Metal Halide 12,000 lu 175 watts - Colonial PUF	56	72	4,032		\$3.28	\$2.14				\$5.42	\$304	\$34	12.68%
35	Metal Halide 33,000 lu 350 watts - Small Flood PUF	552	137	75,624		\$3.69	\$4.08				\$7.77	\$4,289	\$519	13.76%
36	<b>Total</b>			<b>9,521,232</b>		<b>\$899,944</b>	<b>\$283,570</b>					<b>\$1,183,514</b>	<b>\$119,738</b>	<b>11.26%</b>
37														
38	<b>GEOS12</b>													
39	<b>Company-Owned</b>													
40	<b>Other Facilities</b>													
41	16 Ft. Decorative Base Aluminum Pole	3,655				\$14.01					\$14.01	\$51,207	\$4,569	9.80%
42	17 Ft. Decorative Base Aluminum Pole	9,582				\$20.48					\$20.48	\$196,239	\$17,535	9.81%

FLORIDA PUBLIC SERVICE COMMISSION

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:  
 Proj. Test Yr Ended \_\_/\_\_/\_\_  
 Prior Year Ended \_\_/\_\_/\_\_  
 Historical Test Year Ended \_\_/\_\_/\_\_  
 Proj. Sub Yr Ended 12/31/23  
 Witness: Tiffany C. Cohen

Line No.	TYPE OF FACILITY	Total Annual Billings	Estimated Monthly Kwh	Annual Kwh	Present Rates					Total Present Annual Revenues	
					Fixture	Maintenance	Energy	Conductor	Metered Customer Charge		Total Charges
1	20 Ft. Aluminum Round Tapered Pole	28,598			\$5.80					\$5.80	\$165,868
2	20 Ft. Fiberglass Pole	76,623			\$6.60					\$6.60	\$505,712
3	25 Ft. Aluminum Round Tapered Pole	745			\$20.66					\$20.66	\$15,392
4	30 Ft. Aluminum Pole	5,957			\$22.90					\$22.90	\$136,415
5	30 Ft. Concrete Pole	209,867			\$8.95					\$8.95	\$1,878,310
6	30 Ft. Fiberglass Pole w/Pedestal	1,388			\$42.36					\$42.36	\$58,796
7	35 Ft. Aluminum Pole	1,726			\$25.67					\$25.67	\$44,306
8	35 Ft. Concrete Pole	6,904			\$13.04					\$13.04	\$90,028
9	35 Ft. Tenon Top Concrete Pole	4,874			\$18.00					\$18.00	\$87,732
10	45 Ft. Concrete Pole (Tenon Top)	10,289			\$23.63					\$23.63	\$243,129
11	Double Arm - Shoebox	1,083			\$2.75					\$2.75	\$2,978
12	Optional 100 Amp Relay	140			\$25.59					\$25.59	\$3,583
13	Tenon Top Adapter	908			\$4.57					\$4.57	\$4,150
14	13 Ft. Decorative High Gloss Concrete Pole	1,252			\$16.10					\$16.10	\$20,157
15	16 Ft. Aluminum Arlen Pole	68			\$16.10					\$16.10	\$1,095
16	16 Ft. Aluminum Arlen w/banner arms Pole	237			\$19.87					\$19.87	\$4,709
17	18 Ft. Decorative Aluminum Pole	1,049			\$16.94					\$16.94	\$17,770
18	20 Ft. Aluminum Pole	3,317			\$19.77					\$19.77	\$65,577
19	20 Ft. Decorative Aluminum	440			\$13.85					\$13.85	\$6,094
20	30 Ft. Aluminum Anchor Base Pole	1,185			\$20.93					\$20.93	\$24,802
21	Single Arm Shoebox/Small Parking Lot	1,658			\$2.48					\$2.48	\$4,112
22	30' Wood Pole	65,319			\$4.29					\$4.29	\$280,219
23	35' Wood Pole	147,446			\$6.22					\$6.22	\$917,114
24	40' Wood Pole	11,879			\$7.64					\$7.64	\$90,756
25	<b>Total</b>				<b>\$4,894,145</b>						<b>\$4,894,145</b>
26											
27	<b>LT-1</b>	<b>27,768</b>		<b>656,397</b>	<b>\$225,491</b>	<b>\$35,821</b>	<b>\$19,640</b>				<b>\$280,951</b>
28											
29	<b>Total OS I/II NBB</b>			<b>77,467,743</b>	<b>\$11,810,378</b>	<b>\$4,313,580</b>	<b>\$1,952,915</b>				<b>\$18,076,873</b>
30											
31	<b>Total SL-1M (Gulf)</b>			<b>3,280,031</b>			<b>\$82,558</b>				<b>\$82,558</b>
32											
33	<b>Total OS I/IIBB</b>			<b>2,651,592</b>			<b>\$66,741</b>				<b>\$66,741</b>
34											
35	<b>Total OS III</b>			<b>45,065,899</b>			<b>\$2,137,926</b>				<b>\$2,137,926</b>
36											
37	<b>Total SL-2M (Gulf)</b>			<b>1,964,769</b>			<b>\$93,209</b>				<b>\$93,209</b>
38											
39											
40											
41											
42											



FLORIDA PUBLIC SERVICE COMMISSION

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:

Proj. Test Yr Ended \_\_\_/\_\_\_/\_\_\_  
 Prior Year Ended \_\_\_/\_\_\_/\_\_\_  
 Historical Test Year Ended \_\_\_/\_\_\_/\_\_\_  
 Proj. Sub Yr Ended 12/31/23  
 Witness: Tiffany C. Cohen

Line No.	TYPE OF FACILITY	Total Annual Billings	Estimated Monthly Kwh	Annual Kwh	Proposed Rates						Total Proposed Annual Revenues	Revenue Increase / Decrease	% Increase / Decrease		
					Fixture	Maintenance	Energy	Conductor	Metered Customer Charge	Total Charges					
1	20 Ft. Aluminum Round Tapered Pole	28,598			\$6.37						\$6.37	\$182,169	\$16,301	9.83%	
2	20 Ft. Fiberglass Pole	76,623			\$7.25						\$7.25	\$555,517	\$49,805	9.85%	
3	25 Ft. Aluminum Round Tapered Pole	745			\$22.69						\$22.69	\$16,904	\$1,512	9.83%	
4	30 Ft. Aluminum Pole	5,957			\$25.15						\$25.15	\$149,819	\$13,403	9.83%	
5	30 Ft. Concrete Pole	209,867			\$9.83						\$9.83	\$2,062,993	\$184,683	9.83%	
6	30 Ft. Fiberglass Pole w/Pedestal	1,388			\$46.52						\$46.52	\$64,570	\$5,774	9.82%	
7	35 Ft. Aluminum Pole	1,726			\$28.19						\$28.19	\$48,656	\$4,350	9.82%	
8	35 Ft. Concrete Pole	6,904			\$14.32						\$14.32	\$98,865	\$8,837	9.82%	
9	35 Ft. Tenon Top Concrete Pole	4,874			\$19.77						\$19.77	\$96,359	\$8,627	9.83%	
10	45 Ft. Concrete Pole (Tenon Top)	10,289			\$25.95						\$25.95	\$267,000	\$23,870	9.82%	
11	Double Arm - Shoebox	1,083			\$3.02						\$3.02	\$3,271	\$292	9.82%	
12	Optional 100 Amp Relay	140			\$28.10						\$28.10	\$3,934	\$351	9.81%	
13	Tenon Top Adapter	908			\$5.02						\$5.02	\$4,558	\$409	9.85%	
14	13 Ft. Decorative High Gloss Concrete Pole	1,252			\$17.68						\$17.68	\$22,135	\$1,978	9.81%	
15	16 Ft. Aluminum Arlen Pole	68			\$17.68						\$17.68	\$1,202	\$107	9.81%	
16	16 Ft. Aluminum Arlen w/banner arms Pole	237			\$21.82						\$21.82	\$5,171	\$462	9.81%	
17	18 Ft. Decorative Aluminum Pole	1,049			\$18.60						\$18.60	\$19,511	\$1,741	9.80%	
18	20 Ft. Aluminum Pole	3,317			\$21.71						\$21.71	\$72,012	\$6,435	9.81%	
19	20 Ft. Decorative Aluminum	440			\$15.21						\$15.21	\$6,692	\$598	9.82%	
20	30 Ft. Aluminum Anchor Base Pole	1,185			\$22.99						\$22.99	\$27,243	\$2,441	9.84%	
21	Single Arm Shoebox/Small Parking Lot	1,658			\$2.72						\$2.72	\$4,510	\$398	9.68%	
22	30' Wood Pole	65,319			\$4.71						\$4.71	\$307,652	\$27,434	9.79%	
23	35' Wood Pole	147,446			\$6.83						\$6.83	\$1,007,056	\$89,942	9.81%	
24	40' Wood Pole	11,879			\$8.39						\$8.39	\$99,665	\$8,909	9.82%	
25	<b>Total</b>				<b>\$5,374,911</b>							<b>\$5,374,911</b>	<b>\$480,766</b>	<b>9.82%</b>	
26															
27	<b>LT-1</b>	<b>27,768</b>		<b>656,397</b>	<b>\$251,630</b>	<b>\$39,983</b>	<b>\$21,922</b>					<b>\$313,536</b>	<b>\$32,584</b>	<b>11.60%</b>	
28															
29	<b>Total OS I/II NBB</b>			<b>77,467,743</b>	<b>\$12,974,861</b>	<b>\$4,712,153</b>	<b>\$2,309,183</b>					<b>\$19,996,197</b>	<b>\$1,919,323</b>	<b>10.62%</b>	
30															
31	<b>Total SL-1M (Gulf)</b>			<b>3,280,031</b>			<b>\$76,786</b>		<b>\$24,208</b>			<b>\$100,994</b>	<b>\$18,435</b>	<b>22.33%</b>	
32															
33	<b>Total OS I/IIBB</b>			<b>2,651,592</b>			<b>\$78,964</b>					<b>\$78,964</b>	<b>\$12,224</b>	<b>18.32%</b>	
34															
35	<b>Total OS III</b>			<b>45,065,899</b>			<b>\$2,532,253</b>					<b>\$2,532,253</b>	<b>\$394,327</b>	<b>18.44%</b>	
36															
37	<b>Total SL-2M (Gulf)</b>			<b>1,964,769</b>			<b>\$97,904</b>		<b>\$14,636</b>			<b>\$112,540</b>	<b>\$19,332</b>	<b>20.74%</b>	
38															
39															
40															
41															
42															