

ORIGINAL  
F 11/17

BEFORE THE  
FLORIDA PUBLIC SERVICE COMMISSION

DOCKET NO 891345-EI

MINIMUM FILING REQUIREMENTS  
SECTION B—RATE BASE SCHEDULES

Gulf Power



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FPSC-RECORDS/REPORTING

169

GULF POWER COMPANY

Docket No. 891345-EI  
Minimum Filing Requirements

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FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide 13-month average jurisdictional balance sheets by primary account for the test year and prior year.

Type of Data Shown:

Projected Test Year Ended 1990

Prior Year Ended 1989

Witness: R. J. McMillan

A. E. Scarbrough

COMPANY: GULF POWER COMPANY

BUCKET NO.: 091345-E1

Line No.	Account No.	Account Name	(1) Test Year Ended 12/31/90 (000)	(2) Prior Year Ended 12/31/89 (000)	(3) Difference (1) - (2) (000)	(4) Percent Change (3)/(2)
1						
2	101	Electric Plant-in-Service	1,275,624	1,173,869	81,755	6.85%
3	102	Electric Plant Purchased or Sold	0	0	0	
4	105	Electric Plant Held for Future Use	3,925	3,478	447	12.85%
5	106	Completed Construction Not Classified	0	0	0	
6	107	Construction Work in Progress	15,370	18,041	(2,671)	-14.81%
7	108,111	Accumulated Provision for Depreciation and Amortization	(454,916)	(413,178)	(41,738)	10.10%
8	114	Electric Plant Acquisition Adjustment	2,317	2,344	(27)	-1.15%
9						
10		Total Electric Plant	842,329	804,554	37,766	4.69%
11						
12						
13	121,122	Non-Utility Property-Net	0	0	0	
14	124,124,128	Other Property and Investments-Other	3,358	2,860	498	17.41%
15						
16		Total Other Property and Investments	3,358	2,860	498	17.41%
17						
18						
19	131	Cash	(39)	105	(144)	-137.14%
20	132,133,134	Special Deposits	6	122	(116)	-95.08%
21	135	Working Funds	262	276	(14)	-5.07%
22	136	Temporary Cash Investments	6,045	17,856	(11,811)	-66.15%
23	141	Notes Receivable	26	32	(6)	-18.75%
24	142	Customer Accounts Receivable	28,387	28,007	380	1.36%
25	143	Other Accounts Receivable	31,568	36,762	(5,194)	-14.13%
26	144	Accumulated Provision for Uncollectible Accounts	(29,391)	(29,861)	470	-1.57%
27	145	Accounts Receivable from Associated Companies	7,174	7,109	65	0.91%
28	151	Fuel	52,330	50,961	1,369	2.69%
29	154	Plant Materials and Supplies	32,403	30,096	2,307	7.67%
30	155	Merchandise	0	0	0	
31	156	Materials and Supplies - Sod Fare	0	0	0	
32	163	Stores expense Undistributed	0	119	(119)	-100.00%
33	165	Prepayments	2,039	2,600	(561)	-21.58%
34	171	Interest and Dividends Receivable	149	133	16	12.03%
35	173	Accrued Unbilled Revenue	9,893	10,154	(261)	-2.57%
36	174	Accrued Vacations	1,878	2,007	(129)	-6.43%
		Total Current Assets	142,730	150,478	(7,748)	-5.15%

Supporting Schedules: B-2a, B-2b, B-14

Recap Schedules:

Schedule B-1

BALANCE SHEET - JURISDICTIONAL

FLORIDA PUBLIC SERVICE COMMISSION      EPL/AM/10/01: Provide 13-month average jurisdictional balance sheets by primary account for the test year and prior year.

COMPANY: GULF POWER COMPANY

Type of Data Shown:  
 Projected Test Year Ended 1999  
 Prior Year Ended 1999  
 Witness: R. J. Rebillan  
 A. E. Scarborough

Line No.	Account No.	Account Name	(1)	(2)	(3)	(3)
			Test Year Ended 12/31/99 (000)	Prior Year Ended 12/31/99 (000)	Difference (1) - (2) (000)	Percent Change
36	181	Unamortized Debt Expense	2,391	2,479	(79)	-2.94%
35	183	Provisionary Barrow and Investigation Charges	1,043	1,109	(66)	-6.33%
36	186	Clearing Accounts	367	361	6	1.63%
37	185	Discontinuous Deferred Balts	79,276	89,022	(9,746)	-12.30%
38	187	Unamortized Loss on Acquired Debt	5,479	5,659	(180)	-3.28%
39	199	Accumulated Deferred Income Taxes	14,186	13,656	530	3.88%
40		Total Deferred Balts	102,994	111,512	(8,518)	-7.72%
41						
42		Total Assets	1,091,312	1,069,463	21,849	2.04%
43						
44						

FLORENCE PUBLIC SERVICE COMMISSION

REGULATION: Provide 13-month average jurisdictional balance sheets by primary account for the last year and prior year.

Type of Data Shown:  
Projected Test Year Ended 1990

Prior Year Ended 1989

Witness: R. J. Scullion  
A. E. Scarborough

COMPANY: GOLF POWER COMPANY

BUDGET NO.: 891245-11

Line No.	Account No.	Account Name	Test Year		Difference (1) - (2)	Percent Change (3)
			Ended 12/31/90 (000)	Ended 12/31/89 (000)		
1	201	Common Stock Issued	32,594	31,771	723	2.31%
2	204	Preferred Stock Issued	56,424	56,373	51	0.09%
3	207	Premium on Preferred Stock	74	73	1	1.37%
4	210	Gain on Preferred Stock Acquired	246	240	6	2.51%
5	211	Miscellaneous Paid-in-Capital	188,479	176,867	12,611	7.14%
6	216	Unappropriated Retained Earnings	87,061	86,721	340	0.39%
7						
8		Total Proprietary Capital	305,299	301,267	4,032	1.34%
9						
10						
11	221	First Mortgage Bonds	245,149	244,808	341	0.14%
12	224	Other Long-Term Debt-Pollution Control Bonds	179,468	171,498	8,070	4.61%
13	225	Unamortized Premium on Long-Term Debt	44	53	(9)	-16.98%
14	226	Unamortized Discount on Long-Term Debt	(2,263)	(2,208)	(55)	-2.78%
15						
16		Total Long-Term Debt	412,398	414,031	(1,633)	-0.41%
17						
18						
19	228	Accumulated Provision for Property Insurance, 1 & 9, etc.	6,669	5,760	909	15.78%
20	229	Accumulated Provision for Rate Refund	0	0	0	
21						
22		Total Other Non-Current Liabilities	6,669	5,760	909	15.78%
23						
24						
25	231	Notes Payable	3,783	931	2,852	304.53%
26	232	Accounts Payable	16,823	16,648	175	1.05%
27	234	Accounts payable to Associated Companies	7,682	9,433	(1,751)	-22.51%
28	235	Customer Deposits	13,172	12,983	189	1.46%
29	236	Taxes Accrued	6,048	5,424	624	11.50%
30	237	Interest Accrued	11,295	11,276	19	0.17%
31	238	Dividends Declared	5,912	5,271	641	12.14%
32	241	Tax Collection Payable	1,376	1,443	(67)	-4.88%
33	242	Miscellaneous Current and Accrued Liabilities	2,028	2,346	(318)	-15.66%
34						
35		Total Current Liabilities	67,743	65,781	1,962	3.01%
36						
37						



FLORIDA PUBLIC SERVICE COMMISSION  
 EPN AMBITION: Provide 13-month average jurisdictional balance sheets by primary account for the test year and prior year.

COMPANY: GULF POWER COMPANY  
 SCHEDULE NO.: 01243-E1

Type of Data Shown:  
 Projected Test Year Ended 1990  
 Prior Year Ended 1989  
 Witness: R. J. McMillan  
 A. E. Scarborough

Line No.	Account No.	Account Name	Test Year Ended 12/31/90 (000)	Test Year Ended 12/31/89 (000)	Difference (1) - (2) (000)	Percent Change (3)
33	233	Other Deferred Credits	6,294	7,029	285	4.68%
34	253	Accumulated Deferred Investment Tax Credit	41,704	42,803	(1,019)	-2.38%
35		Total Deferred Credits	50,078	50,722	(654)	-1.29%
39	281	Accumulated Deferred Income Taxes-Depreciated Amortization	8,704	8,719	(13)	-0.15%
40	282	Accumulated Deferred Income Taxes-Other Property	152,477	143,681	8,796	6.12%
41	283	Accumulated Deferred Income Taxes-Other	27,972	27,634	(338)	-1.21%
42		Total Accumulated Deferred Income Taxes	189,153	181,034	8,119	4.53%
44						
45						
46		Total Liabilities	1,091,312	1,089,405	1,907	0.17%
47						
48						

1988 PUBLIC SERVICE COMMISSION

Company: B&E POWER COMPANY

Report No: 81243-11

Explanation: Derive the assets and other debits portion of the 13 month average jurisdictional balance sheet by primary account for the last year and prior year.

Type of data shown:  
 Projected for Year End: 1989  
 Prior Year: 1988  
 Witness: B. J. McMillan  
 A. E. Scrivenor

13 Month Average

Jurisdictional Balance Sheet - Assets and Other Debits (Thousands)

13 Month Average

Line No.	Account Number	Description	1988		1987		Jurisdictional Factor	Jurisdictional Amount	Difference	Other Debit or Credit
			(A) Company Total Per Debits (0000)	(B) Non-Electric Utility (0000)	(C) Total Electric (0000)	(D) Jurisdictional Factor				
1	101	Electric Plant in Service	1,237,624	2,700	1,237,624	0.0010672	1,173,607	64,017	Rate Base	
2	102	Electric Plant Purchased or Sold	0	0	0	0.0000000	0	0	Rate Base	
3	103	Electric Plant Held for Future Use	3,367	0	3,367	0.0726091	2,470	897	Rate Base	
4	104	Completed Construction not Classified	22,643	0	22,643	0.0000000	0	22,643	Other Debit	
5	107	Construction Work in Progress	18,474	0	18,474	0.0742617	13,704	4,770	Rate Base & Other Debit	
6	108 & 111	Accumulated Provision for Depreciation & Amortization	(444,424)	(419)	(444,843)	0.9237923	(412,178)	32,665	Rate Base & Other Debit	
7	114	Electric Plant Acquisition Adjustment	8,270	0	8,270	0.0287777	2,344	5,926	Rate Base	
8		Total Net Electric Plant	779,994	1,779	779,215		694,534	84,681		
9	121 & 122	Non-Utility Property - Net	2,994	2,994	0	0.0000000	0	2,994	Other Debit	
10	124, 125, 128	Other Property & Investments - Other	3,493	0	3,493	0.0103119	2,840	653	Other Debit	
11		Total Other Property & Investments	6,487	2,994	3,493		2,840	3,653		
12	131	Cash	111	0	111	0.9442294	103	8	Borrowing Capital	
13	132, 133, 134	Special Deposits	129	0	129	0.9442294	122	7	Borrowing Capital	
14	135	Borrowing Funds	673	0	673	0.9442294	674	(1)	Borrowing Capital	
15	136	Temporary Cash Investments	18,903	0	18,903	0.9442294	17,824	1,079	Borrowing Capital	
16	141	Notes Receivable	24	0	24	0.9442294	22	2	Borrowing Capital	
17	142	Customer Accounts Receivable	28,792	9,143	37,935	0.9442294	35,497	2,438	Borrowing Capital	
18	143	Other Accounts Receivable	22,789	142	22,931	0.9442294	21,702	1,229	Borrowing Capital	
19	144	Accumulated Provision for Uncollectible Accounts	(31,782)	(179)	(31,961)	0.9442294	(29,841)	2,120	Borrowing Capital	
20	145	Accounts Receivable from Associated Companies	7,524	0	7,524	0.9442294	7,109	415	Borrowing Capital	
21	151	Fuel	28,439	0	28,439	0.8407647	24,191	4,248	Borrowing Capital	
22	154	Plant Materials & Supplies	21,376	0	21,376	0.9292945	20,076	1,300	Borrowing Capital	
23	153	Inventory	1,370	0	1,370	0.9442294	1,270	100	Borrowing Capital	
24	156	Materials & Supplies - Fuel	3	0	3	0.0000000	0	3	Borrowing Capital	
25	163	Stores Expense - Distributed	124	0	124	0.9292945	119	5	Borrowing Capital	
26	165	Prepayments	2,701	0	2,701	0.9442294	2,480	221	Borrowing Capital	
27	171	Interest & Dividends Receivable	141	0	141	0.9442294	133	8	Borrowing Capital	
28	173	Accrued Unbilled Revenue	19,730	0	19,730	0.9442294	18,134	1,596	Borrowing Capital	
29	174	Accrued Depreciation	2,123	0	2,123	0.9442294	2,007	116	Borrowing Capital	
30		Total Current Assets	173,973	10,499	184,472		156,478	28,000		

FUGION PUBLIC SERVICE COMMISSION  
 Company: GULF POWER COMPANY  
 Bucket No. 01303-41

Explanation: Derive the assets and other debits portion of the 13 month average jurisdictional balance sheet by primary account for the test year and prior year.

Type of data shown:  
 Proposed test Year ended: 1989  
 Prior Year: 1988  
 Witness: R. J. Gilligan  
 A. E. Scrivener

Line No.	Account Number	Description	Jurisdictional Balance Sheet - Assets and Other Debits (Thousands)			13 Month Average		
			(A) Company Total Per Bonds (0000)	(B) Non-Electric Utility (0000)	(C) Total Electric (0000)	(D) Jurisdictional Factor	(E) Jurisdictional Amount (0000)	(F) Inference Capital Structure Per Bonding Capital Base
31	181	Bonded Debt Expense	3,199	0	3,199	0.0297629	2,479	Capital Structure
32	183	Provisionary Survey & Investigation Charges	1,448	0	1,448	0.0172981	1,108	Bonding Capital
33	184	Clearing Accounts	442	0	442	0.0172981	341	Bonding Capital
34	186	Disclaimments Bonded Debits	187,308	178	187,486	0.0214272	88,022	Bonding Capital
35	187	Bonded Loss on Bonded Debt	4,723	0	4,723	0.0297629	3,429	Capital Structure
36	179	Accumulated Bonded Interest Taxes	14,209	0	14,209	0.0297629	12,456	Capital Structure
37		Total Bonded Debits	125,489	178	125,667		111,313	
38		Total Assets	1,270,943	13,438	1,270,475		1,067,403	

Other Returns Provided

REGULATORY SERVICE COMMISSION  
 Company: GULF POWER COMPANY

Explanation: Being the assets and other debits portion of the 13 month average jurisdictional balance sheet by primary account for the test year and prior year.

Type of test sheet:  
 Proposed test year ended: 1990  
 Prior Year: 1989  
 By: R. J. Atchison  
 A. E. Scarborough

Sheet No. 0124-41

Jurisdictional Balance Sheet - Assets and Other Debits (Thousands)

Line No.	Account Description	13 Month Average		Jurisdictional Balance Sheet - Assets and Other Debits (Thousands)		Jurisdictional Factor	Jurisdictional Amount (0000)	Reference Capital Structure
		(A) Company Total Per Debit (0000)	(B) Non-Electric Utility (0000)	(C) Total Electric (0000)	(D) Other Debits Provided			
1	Electric Plant in Service	1,451,700	0	1,449,231	0	0.580075	1,275,458	Rate Base
2	Electric Plant Purchased or Held	0	0	0	0	0.751533	2,073	Rate Base
3	Electric Plant Held for Future Use	4,023	0	4,023	0	0.751533	3,023	Rate Base
4	Completed Construction not Classified	0	0	0	0	0.751533	0	
5	Construction Work in Progress	13,739	0	13,739	0	0.751533	13,739	Rate Base & Other Debits
6	Accumulated Provision for Depreciation & Amortization	(487,266)	(713)	(487,979)	0	0.751533	(366,916)	Rate Base & Other Debits
7	Electric Plant Acquisition Adjustment	8,043	0	8,043	0	0.280076	2,247	Rate Base
8	Total Non-Electric Plant	992,256	1,737	993,993	0		842,289	
9	Land & Buildings Property - Net	2,499	2,499	4,998	0	0.818425	4,073	Working Capital
10	Other Property & Investments - Other	4,160	0	4,160	0		3,238	
11	Total Other Property & Investments	6,659	2,499	9,158	0		7,311	
12	Cash	(41)	0	(41)	0	0.944254	(39)	Working Capital
13	Special Deposits	0	0	0	0	0.944254	0	Working Capital
14	Working Funds	277	0	277	0	0.944254	262	Working Capital
15	Temporary Cash Investments	4,399	0	4,399	0	0.944254	4,043	Working Capital
16	Notes Receivable	87	0	87	0	0.944254	82	Working Capital
17	Customer Accounts Receivable	39,847	9,706	49,553	0	0.944254	46,837	Working Capital
18	Other Accounts Receivable	23,389	171	23,560	0	0.944254	22,346	Working Capital
19	Accumulated Provision for Uncollectible Accounts	(31,392)	(278)	(31,670)	0	0.944254	(29,971)	Working Capital
20	Accounts Receivable from Amortized Companies	7,393	0	7,393	0	0.944254	7,119	Working Capital
21	Fuel	58,918	0	58,918	0	0.882342	51,939	Working Capital
22	Plant Materials & Supplies	23,823	0	23,823	0	0.944254	22,443	Working Capital
23	Inventory	1,224	1,224	2,448	0	0.944254	2,303	Working Capital
24	Materials & Supplies - Self Use	0	0	0	0	0.882342	0	
25	Stores Expense - Unallocated	0	0	0	0	0.944254	0	Working Capital
26	Prepayments	2,115	0	2,115	0	0.944254	2,027	Working Capital
27	Interest & Dividends Receivable	138	0	138	0	0.944254	149	Working Capital
28	Accrued Unbilled Revenue	18,473	0	18,473	0	0.944254	17,673	Working Capital
29	Accrued Vacation	1,988	0	1,988	0	0.944254	1,878	Working Capital
30	Total Current Assets	143,948	18,473	162,421	0		144,739	

118126 PUBLIC SERVICE COMP. 55120

Company: GULF POWER COMPANY

Account No. 011243-11

Explanation: Derive the assets and other debits portion of the 13-month average jurisdictional balance sheet by primary account for the last year and prior year.

Type of data shown:  
 Reported Year Ended: 1976  
 Prior Year:  
 1. J. Sicilia  
 2. E. Scarborough

13 Month Average

Jurisdictional Balance Sheet - Assets and Other Debits (Thousands)

13 Month Average

Line Account No.	Description	Company Total Per Debit (1000)		Jurisdictional Factor		Jurisdictional Amount (1000)		Reference Capital Structure: Working Capital
		(A)	(B)	(C)	(D)	(E)	(F)	
31	Quantified Debt Expense	2,028	0	2,028	0.0240216	2,091	Capital Structure	
32	Provisionary Survey & Investigation Charges	1,276	0	1,276	0.8177061	1,043	Working Capital	
33	Clearing Accounts	432	0	432	0.8177061	349	Working Capital	
34	Disclaimers Referral Debits	90,443	116	90,327	0.0200008	79,226	Working Capital	
35	Quantified Loan on Secured Debt	4,413	0	4,413	0.0240216	5,479	Capital Structure	
36	Accumulated Referral Income Taxes	16,411	0	16,411	0.0240216	14,106	Capital Structure	
37	Total Referral Debits	124,431	116	124,315		102,996		
38	Total Assets	1,200,201	13,243	1,272,006		1,091,312		

Other Items Provided

(L) 0104 PUBLIC SERVICE COMPANY  
 Company: BNL POWER COMPANY  
 Report No. 091203-81

Type of data shown:  
 Projected test year ended: 1979  
 Prior Year: 1978  
 Attorney: R. J. McMillan  
 A. C. Scarborough

13 Month Average

Jurisdictional Balance Sheet Liabilities and Other Credits (Thousands)

13 Month Average

Line No.	Account Number	Description	(A) Company Total Per Month (0000)	(B) Non-Electric Utility (0000)	(C) Total Electric (0000)	(D) Jurisdictional Factor	(E) Jurisdictional Amount (0000)	(F) Difference Capital Structure Working Capital Data Base	Other Entries Provided
1	201	Common Stock Issued	20,000	0	20,000	0.0297629	21,771	Capital Structure	
2	204	Preferred Stock Issued	66,000	1,150	67,150	0.0297629	26,273	Capital Structure	
3	207	Premium on Preferred Stock	87	0	87	0.0297629	73	Capital Structure	
4	210	Gain on Preferred Stock Acquired	211	0	211	0.0297629	260	Capital Structure	
5	211	Miscellaneous Paid-in-Capital	218,000	0	218,000	0.0297629	179,009	Capital Structure	
6	216	Unoperated Retained Earnings	197,901	6,019	203,920	0.0297629	80,781	Capital Structure	
7		Total Proprietary Capital	427,901	7,169	435,070		201,007		
8	221	First Mortgage Bonds	200,720	7,942	208,662	0.0297629	294,000	Capital Structure	
9	224	Other Long-Term Debt - Pollution Control Bonds	200,444	0	200,444	0.0297629	171,470	Capital Structure	
10	225	Unamortized Premium on Long-Term Debt	43	0	43	0.0297629	33	Capital Structure	
11	226	Unamortized Discount on Long-Term Debt	(2,709)	0	(2,709)	0.0297629	(2,328)	Capital Structure	
12		Total Long-Term Debt	398,444	7,942	406,386		414,031		
13	228	Accumulator Provision for Property Insurance, L & B, etc.	6,420	0	6,420	0.0297629	5,760	Working Capital	
14	229	Accumulated Provision for Rate Deficit	0	0	0	1.0000000	0		
15		Total Other Non-Current Liabilities	6,420	0	6,420		5,760		
16	231	Notes Payable	1,115	0	1,115	0.0297629	931	Capital Structure	
17	232	Accounts Payable	17,629	0	17,629	0.9442254	16,608	Working Capital	
18	234	Accounts Payable to Associated Companies	10,000	0	10,000	0.9442254	9,425	Working Capital	
19	235	Customer Deposits	15,555	0	15,555	0.0297629	12,402	Capital Structure	
20	236	Taxes Accrued	5,762	0	5,762	0.9442254	5,429	Working Capital	
21	237	Interest Accrued	11,937	0	11,937	0.9442254	11,276	Working Capital	
22	238	Dividends Declared	6,129	0	6,129	0.0297629	5,271	U.C. & Capital Structure	
23	241	Tax Collections Payable	1,530	0	1,530	0.9442254	1,445	Working Capital	
24	242	Miscellaneous Current and Accrued	2,483	0	2,483	0.9442254	2,346	Working Capital	
25		Total Current Liabilities	72,129	0	72,129		65,781		

FUNCTIONAL SERVICE COMMISSION  
 Category: GUL POWER COMPANY  
 Insect No. 91305-11

Type of data shown:  
 Proposed Test Year Ended: 1997  
 Prior Year: 1997  
 Attorney: R. J. Gilligan  
 A. E. Schwartz

(1) Month Average Jurisdictional Balance Sheet - Liabilities and Other Credits (Thousands)

Line No.	Account Number	Description	(A) Company Total Per Books (0000)	(B) Non-Electric Utility (0000)	(C) Total Electric (0000)	(D) Jurisdictional Factor	(E) Jurisdictional Amount (0000)	(F) Inference Capital Structure Working Capital Date Base
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25	253	Other Deferred Credits	11,809	0%	10,800	0.790185	7,927	Working Capital
27	253	Accumulated Deferred Investment Tax Credits	31,276	0	31,276	0.8297629	42,883	Capital Structure
28		Total Deferred Credits	42,960	0%	42,136		50,712	
29	281	Accumulated Deferred Income Taxes - Acct. Amrt. Property	10,443	0	10,443	0.8297629	8,719	Capital Structure
30	282	Accumulated Deferred Income Taxes - Other Property	172,121	0	172,121	0.8297629	143,461	Capital Structure
31	283	Accumulated Deferred Income Taxes - Other	23,260	5	23,260	0.8297629	27,426	Capital Structure
32		Total Accumulated Deferred Income Tax	217,824	0	217,824		181,605	
33		Total Liabilities	1,270,943	15,439	1,273,493		1,061,405	

13 months average jurisdictional balance sheet (liabilities and other credits portion of 13 months average jurisdictional balance sheet by primary account for the last year and prior year.

Company: DALL POWER COMPANY  
 Report No. 011245-11

Type of data shown:  
 Project Test Year Ended: 1990  
 Prior Year:  
 Witness: R. J. McMillan  
 A. E. Secor Wright

13 months average

Jurisdictional Balance Sheet (Liabilities and Other Credits (Thousands))

13 months average

Line No.	Account Number	Description	Company Total Per Books (0000)		Jurisdictional Total (0000)		Jurisdictional Factor (0000)		Jurisdictional Amount (0000)		Difference	
			(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)		
1	201	Common Stock Issued	30,660	0	30,660	0.0000000	30,660	0	0	0	0	
2	204	Preferred Stock Issued	67,432	1,117	66,315	0.0000000	66,315	0	0	0		
3	207	Premium on Preferred Stock	07	0	07	0.0000000	07	0	0	0		
4	210	Gain on Preferred Stock Acquired	311	0	311	0.0000000	311	0	0	0		
5	211	Miscellaneous Paid-in-Capital	200,919	0	200,919	0.0000000	200,919	0	0	0		
6	216	Unappreciated Retained Earnings	100,027	4,083	104,110	0.0000000	104,110	0	0	0		
7		Total Proprietary Capital	439,036	7,202	427,834							
8	221	First Mortgage Bonds	279,324	7,202	287,526	0.0000000	287,526	0	0	0		
9	224	Batter Long-Term Debt - Pollution Control Bonds	179,524	0	179,524	0.0000000	179,524	0	0	0		
10	225	Unamortized Premium on Long-Term Debt	32	0	32	0.0000000	32	0	0	0		
11	226	Unamortized Discount on Long-Term Debt	(2,430)	0	(2,430)	0.0000000	(2,430)	0	0	0		
12		Total Long-Term Debt	456,450	7,202	463,652							
13	228	Accumulated Provision for Property Insurance, 1 & 2, etc.	7,400	0	7,400	0.0000000	7,400	0	0	0		
14	229	Accumulated Provision for State Defeat	0	0	0	0.0000000	0	0	0	0		
15		Total Other Non-Current Liabilities	7,400	0	7,400							
16	231	Notes Payable	4,432	0	4,432	0.0000000	4,432	0	0	0		
17	232	Accounts Payable	16,964	0	16,964	0.0000000	16,964	0	0	0		
18	234	Accounts Payable to Associated Companies	7,407	0	7,407	0.0000000	7,407	0	0	0		
19	235	Customer Deposits	15,775	0	15,775	0.0000000	15,775	0	0	0		
20	236	Lease Accrual	7,209	0	7,209	0.0000000	7,209	0	0	0		
21	237	Interest Accrual	11,042	0	11,042	0.0000000	11,042	0	0	0		
22	238	Dividends Declared	4,771	0	4,771	0.0000000	4,771	0	0	0		
23	241	La Collections Payable	1,457	0	1,457	0.0000000	1,457	0	0	0		
24	242	Miscellaneous Current and Accrued	2,179	0	2,179	0.0000000	2,179	0	0	0		
25		Total Current Liabilities	79,191	0	79,191							



**LIBOR PUBLIC SERVICE COMMISSION**  
**Company: GULF POWER COMPANY**  
 District No. 011345-01

Type of data shown:  
 Projected First Year 'sided: 1990  
 Prior Year:  
 Witness: E. J. McMillan  
 A. E. Scriverough

12 Month Average

Jurisdictional Balance Sheet - Liabilities and Other Credits (Thousands)

12 Month Average

Line Account No.	Description	(A) Company Total Per Bonds (0000)	(B) Non-Electric Utility (0000)	(C) Total Electric (0000)	(D) Jurisdictional Factor	(E) Jurisdictional Amount (0000)	(F) Difference Capital Structure Working Capital Date Base
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25	Other Deferred Credits	11,004	0	10,142	0.8173668	8,299	Working Capital
27	Accumulated Deferred Investment Tax Credits	48,928	0	48,928	0.8294816	41,204	Capital Structure
28	Total Deferred Credits	59,932	0	59,070		50,078	
29	Accumulated Deferred Income Taxes - Accr. Asset. Property	10,194	0	10,194	0.8294816	8,706	Capital Structure
30	Accumulated Deferred Income Taxes - Other Property	178,240	0	178,240	0.8294816	152,477	Capital Structure
31	Accumulated Deferred Income Taxes - Other	31,700	0	31,700	0.8294816	27,072	Capital Structure
32	Total Accumulated Deferred Income Tax	220,134	0	220,134		188,255	
33	Total Liabilities	1,208,231	13,245	1,221,476		1,091,312	

(10) IMA PUBLIC SERVICE COMMISSION  
 COMPANY: GULF POWER COMPANY  
 DOCKET NO. 091340-E1

REGULATION: Provide a schedule of 12 month average rate base as adjusted for the test year, and the prior year if the test year is projected. Provide detail of all adjustments on Schedule B-4.

Year of Data Shown: Historic Test Year Ended Prior Year Ended  
 1989 1989  
 Witness: R. J. McMillan  
 A. E. Scarborough

Adjusted 12-Month Average Rate Base (Thousands) Prior Year Ended 12/31/89

Line No.	Description	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
		Total Company per hour	Non-Electric Utility	Electric Utility (1) + (2)	Construction Made in Last Year as Applicable (Sch. B-3)	Adjusted per hour Construction (3)+(4)	Company Adjustments (Sch. B-4)	Total Utility + Company Adjustments (5) + (6)	Unit Power Sales Rate Base	Total Utility Adjusted for UPS (7) - (8)	Jurisdictional Rate Base Factor	Jurisdictional Utility Adjusted For Company & Commission (9) x (10)
1	Plant-in-service	1,371,689	(2,798)	1,368,891	(872)	1,367,999		1,367,999	166,432	1,221,607	0.975817	1,193,177
2	Accumulated Provision for Depreciation & Amortization	446,434	(819)	445,615	(423)	445,190	48	445,238	22,941	423,297	0.978714	413,801
3	Net Plant-in-Service (1) - (2)	944,835	(1,779)	942,876	(321)	942,699	(48)	942,561	142,991	799,670	0.972875	780,376
4	Plant held for future use	3,567		3,567		3,567		3,567		3,567	0.973155	3,479
5	Construction Work-in-Progress	18,474		18,474	(6,091)	12,384		12,384		12,384	0.976582	12,094
6	Plant Acquisition Adjustment	8,798		8,798		8,798		8,798	5,874	2,924	0.961084	2,844
7	Net Utility Plant (3)+(4)+(5)+(6)	974,996	(1,779)	973,215	(6,327)	966,858	(48)	966,810	168,745	818,045	0.972824	798,292
8	Working Capital Allowance *	217,622	(4,823)	202,779	(28,875)	182,955	(97,844)	85,051	5,459	79,592	0.970190	77,229
9	Other Rate Base	0		0		0		0		0		0
10	Total Rate Base (7) + (8) + (9)	1,172,616	(11,621)	1,160,985	(31,227)	1,129,753	(97,892)	1,031,861	154,224	897,437	0.975529	873,512
10	Operating Income	80,489		80,489	868	81,357	(1,005)	80,352	(6,321)	64,031	0.969521	62,107
11	Rate of Return (10) / (9)	6.75%		6.82%		7.63%		7.64%		7.13%		7.09%

\* See附B Schedule B-14 for an explanation of the adjustments to Working Capital.  
 Supporting Schedules B-4, B-5, B-6, B-7, B-12a, B-12b, B-14, C-2  
 Base Schedules B-1a, B-4, B-12

FLORIDA PUBLIC SERVICE COMMISSION  
 COMPANY: DALL PINEB COMPANY  
 DOCKET NO. 891345-61

[EPA ADJUSTED] Provide a schedule of 12-month average rate base as adjusted for the test year and the prior year in the test year is projected. Provide detail of all adjustments on Schedule B-4.

Type of Data Shown:  
 Historic Test Year Ended  
 Projected Test Year Ended 1990  
 Prior Year Label  
 Witness: R. J. Reilly  
 A. E. Kurlerbaugh

Adjusted 12-Month Average Rate Base  
 (Thousands)

Test Year Ended 12/31/79

Line No.	Description	(1) Total Company Rate Base Components	(2) Non-Electric Utility	(3) Electric Utility (1) + (2)	(4) Commission Rate as Available (Sec. 8-5)	(5) Adjusted Rate Base (3) + (4)	(6) Company Adjustments (Sec. 8-6)	(7) Total Utility Rate Base (5) + (6)	(8) Unit Power Sales Rate Base (7) - (8)	(9) Total Utility Adjusted Rate Base (7) - (8)	(10) Jurisdictional Rate Base Factor (9) x (10)	(11) Jurisdictional Utility Adjusted Rate Base (9) x (10)
1	Plant-in-Service	1,451,793	(2,872)	1,448,921		1,448,921		1,448,921	141,482	1,307,439	0.975617	1,275,424
2	Accumulated Provision for Depreciation & Amortization	487,250	(715)	486,535		486,535	48	486,583	19,751	466,832	0.974974	454,964
3	Net Plant-in-Service (1) - (2)	964,443	(1,757)	962,686	0	962,686	(48)	962,638	121,761	840,877	0.9756876	820,460
4	Plant Held for Future Use	4,023		4,023		4,023		4,023		4,023	0.9751533	3,925
5	Construction Work-in-Progress	15,739		15,739	(431)	15,308		15,308		15,308	0.9745482	14,949
6	Plant Acquisition Adjustment	8,043		8,043		8,043		8,043	5,447	2,596	0.967284	2,517
7	Net Utility Plant (3)+(4)+(5)+(6)	992,250	(1,752)	990,498	(431)	989,967	(48)	989,919	127,348	862,571	0.9758715	841,481
8	Working Capital Allowance *	200,266	(18,228)	180,038	(12,799)	177,239	(89,402)	88,337	4,163	94,174	0.970392	81,711
9	Other Rate Base	0		0		0		0		0		0
10	Total Rate Base (7) + (8) + (9)	1,192,516	(11,980)	1,180,536	(12,730)	1,167,806	(89,450)	1,078,356	131,511	946,845	0.9754151	923,562
10	Operating Income	78,848		78,848	645	79,313	(2,382)	77,128	14,326	62,802	0.969026	60,910
11	Rate of Return (10) / (9)	6.613		6.681		6.812		7.152		6.633		6.601

\* See Item Schedule B-14 for an explanation of the adjustments to Working Capital.

Supporting Schedules: B-4, B-5, B-6, B-7, B-12a, B-12b, B-14, C.

Revised Schedules: A-1a, A-9, B-12a

FLORIDA PUBLIC SERVICE COMMISSION

COMPART 045 POWER COMPART

DOCKET NO. 991245-E1

EXPLANATION: List and explain all proposed adjustments to the 15-month average rate base for the test year, and the prior year if the test year is projected. Calculate the revenue impact of each adjustment, assuming the requested rate of return and expansion factor remain constant. List the adjustments made by the Commission in the last case not proposed in the current case and reasons for excluding them.

Rate Base Adjustments

Prior Year Ended 12/31/99

(Thousands)

Line No.	Adjustment Title	Reason for Adjustment or Contention (provide supporting schedule)	Adjustment		Jurisdictional Factor	Jurisdictional Amount of Adjustment (1) x (2) (999)	Increase/Decrease in Revenue Requirement (999)
			(1)	(2)			

1 Non-Electric Adjustments:

2 Plant-in-Service - Appliance Sales & Service  
 To exclude amounts from rate base associated with Non-Electric - Appliance Sales & Service.  
 (2,398) 1.0000000 (2,398) (272)

3 Depreciation Reserve - Appliance Sales & Service  
 To exclude amounts from rate base associated with Non-Electric - Appliance Sales & Service.  
 619 1.0000000 619 70

4 Working Capital Adjustments per IFR B-14  
 To exclude amounts from rate base associated with Non-Electricity investments.  
 (9,852) 1.0000000 (9,852) (1,120)

5 Total Non-Electric Adjustments  
 (11,631) (11,631) (1,322)

6 Commission Adjustments:

7 Plant-in-Service - Plant Serial Coal Cars  
 To exclude amounts associated with Plant Serial Coal Cars that are recovered through the Fuel Adjustment Clause.  
 (692) 1.0000000 (692) (79)

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: GULF POWER COMPANY

DOCKET NO. 991345-E1

Explanation: List and explain all proposed adjustments to the 13-month average rate base for the test year, and the prior year if the test year is projected. Calculate the revenue impact of each adjustment, assuming the requested rate of return and expansion factor remain constant. List the adjustments made by the Commission in the last case not proposed in the current case and reasons for excluding them.

Type of Data Shown:  
 Historic Test Year Ended  
 Projected Test Year Ended  
 Prior Year Ended  
 Witness: R. J. McMillan  
 A. E. Kerbrang

Rate Base Adjustments

Prior Year Ended 12/31/99

(Thousands)

Line No.	Adjustment Title	Reason for Adjustment or Omission (provide supporting schedule)	Rate Base Adjustments			
			(1) Adjustment Amount (000)	(2) Jurisdictional Factor	(3) Jurisdictional Adjustment Amount (1) x (2) (000)	(4) Increase/Decrease in Revenue Request (000)

8 Casualty Adjustments, continued

16

9 Depreciation Reserve - Plant Basis Coal Cans

To exclude amounts associated with Plant Basis Coal Cans that are recovered through the Fuel Adjustment Clause.

423

1.000000

423

48

10 Construction Work-in-Progress - Interest Bearing

To exclude from rate base CRIP eligible for AFUC.

(6,090)

0.976262

(5,947)

(676)

11 Working Capital Adjustments per SF2 B-3

To properly state Working Capital.

(24,075)

0.928950

(23,059)

(2,020)

12 Total Casualty Adjustments

(31,232)

(29,273)

(1,957)

13 Company Proposed Adjustments:

14 Accumulated Depreciation - Investigation

To reserve amounts associated with the investigation of Gulf Power.

(48)

0.9974378

(48)

(5)

14 Working Capital Adjustments per SF2 B-6

To properly state Working Capital.

(97,844)

0.8160750

(79,850)

(9,074)

15 Total Company Proposed Adjustments

(97,892)

(79,890)

(9,079)

FLORIDA PUBLIC SERVICES COMMISSION

COMPANY: GULF POWER COMPANY

DOCKET NO. 991347-61

EXPLANATION: List and explain all proposed adjustments to the 12-month average rate base for the test year, and the prior year if the test year is projected. Calculate the revenue impact of each adjustment, assuming the requested rate of return and expansion factor remain constant. List the adjustments made by the Commission in the last case not proposed in the current case and reasons for excluding them.

Type of Rate Sheet:  
 Historic Test Year Ended  
 Projected Test Year Ended 1990  
 Prior Year Ended  
 Classes: R. J. McMillan  
 A. E. Berthrong

Rate Base Adjustments (Thousands) Test Year Ended 12/31/90

Line No.	Adjustment Title	Reason for Adjustment or Dismissal (provide supporting schedule)	Adjustment Amount (000)	Jurisdictional Factor	Jurisdictional Adjustment (1) x (2) (000)	Increase/Decrease in Revenue Requirement (000)
1	Non-Electric Adjustments:		(1)	(2)	(3)	(4)
2	Plant-in-Service - Appliance Sales & Service	To exclude amounts from rate base associated with Non-Electric - Appliance Sales & Service.	(2,472)	1.0000000	(2,472)	(284)
3	Depreciation Reserve - Appliance Sales & Service	To exclude amounts from rate base associated with Non-Electric - Appliance Sales & Service.	719	1.0000000	719	82
4	Working Capital Adjustments per IFR B-14	To exclude amounts from rate base associated with Non-Electricity Investments.	(10,728)	1.0000000	(10,728)	(1,174)
5	Total Non-Electric Adjustments		(11,981)		(11,981)	(1,376)
6	Construction Adjustments:					
7	Construction Work-in-Progress - Interest Bearing	To exclude from rate base CWP eligible for AFUDC.	(431)	0.9762462	(421)	(48)

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: GULF POWER COMPANY

DOCKET NO. 891345-E1

EXPLANATION: List and explain all proposed adjustments to the 13-month average rate base for the test year, and the prior year if the test year is projected. Calculate the revenue impact of each adjustment, assuming the requested rate of return and expansion factor remain constant. List the adjustments made by the Commission in the last case not proposed in the current case and reasons for excluding them.

Type of Data Shown:  
 Historic Test Year Ended  
 Projected Test Year Ended 1990  
 Prior Year Ended  
 Witness: R. J. Williams  
 A. E. Scarborough

Note Base Adjustments (Thousands) Test Year Ended 12/31/90

Line No.	Adjustment Title	Reason for Adjustment or Disallowance (provide supporting schedule)	Adjustment Amount (000)	Jurisdictional Factor	Jurisdictional Amount of Adjustment (1) x (2) (000)	Increment/Decrease in Revenue Requirement (000)
8	Disallowance Adjustments, continued		(1)	(2)	(3)	(4)
9	Working Capital Adjustments per SF 8-B-5	To properly state Working Capital.	(112,299)	0.8994227	(11,042)	(1,279)
10	Total Disallowance Adjustments		(112,299)		(11,042)	(1,318)
11	Company Proposed Adjustments					
12	Accumulated Depreciation - Investigation	To remove amounts associated with the investigations of Gulf Power.	(48)	0.8924328	(48)	(4)
13	Working Capital Adjustments per SF 8-B-6	To properly state Working Capital.	(89,402)	0.8177222	(73,186)	(8,391)
14	Total Company Proposed Adjustments		(89,450)		(73,154)	(8,397)

FLORIDA PUBLIC SERVICE COMMISSION  
 CORNWELL BAUF POND'S CONVEYOR  
 PROJECT NO. 911343-11

ESP/ADJUST: List and explain all proposed adjustments to the 12-month average rate base for the test year, and the prior year if the test year is projected. Calculate the revenue impact of each adjustment, assuming the requested rate of return and expansion factor remains constant. List the adjustments made by the Commission in the last case not proposed in the current case and reasons for excluding them.

Rate Base Adjustments (Thousands) Test Year Ended 12/31/90

Line No.	Adjustment Title	Reason for Adjustment or Basis (provide supporting schedule)	Adjustment Amount (000)	Jurisdictional Factor	Jurisdictional Amount of Adjustment (1) x (2) (000)	Increase/Decrease in Revenue Requirement (000)
(1)	(2)		(3)	(4)	(5)	(6)
Consolidation Adjustments Not Rated:						
20	Hot Plant-18-Service - Revision Plant Forecast	The forecast of Plant-18-Service, CIP, Plant sold for future use, and decommissioned generation is reasonable. No adjustment is necessary.	0	-	0	0
21	Hot Plant-18-Service - Batts Ash Storage Project	The Batts Ash Storage Project cleared to service in 1990 and is properly included in Rate Base.	0	-	0	0
22	Hot Plant-18-Service - Reduction in amount of RPOC Capitalized	No adjustment is necessary since the proper level of CIP was used in calculating RPOC in the test year.	0	-	0	0
23	Hot Plant-18-Service - Finalist and Greenville Offices	No adjustments is necessary since construction of these facilities was prudent and achieved at a reasonable cost.	40	0.9798229	39	4
24	Hot Plant-18-Service - Leisure Labors	No adjustment is necessary since these facilities are used and serial and will remain so.	143	0.9798229	142	18
25	Hot Plant-18-Service - Plant Batts Coal Cars	No adjustment is necessary since the Batts Coal Cars have been retired.	0	-	0	0
26	Excelsior Substation (Reclass from CIP to Hot Plant-18-Service)	No adjustment is necessary since the substitution was placed in service in 1994 and is properly included in Rate Base.	0	-	0	0

Supporting Schedules: D-1, B-3, B-6, B-14

Reclass Schedules: A-11, B-3, D-12a



FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: GULF POWER COMPANY

DOCKET NO. 91345-E1

EXPLANATION: List and explain all proposed adjustments to the 15-month average rate base for the test year, and the prior year if the test year is projected. Calculate the revenue impact of each adjustment, assuming the requested rate of return and expansion factor remain constant. List the adjustments made by the Commission in the last case not proposed in the current case and reasons for including them.

Rate Base Adjustments (Thousands) Test Year Ended 12/31/90

Line No.	Adjustment Title	Reason for Adjustment or Balance (provide supporting schedule)	(1)	(2)	(3)	(4)
			Adjustment Amount (000)	Jurisdictional Factor	Jurisdictional Amount of Adjustment (1) x (2) (000)	Increase/Decrease in Revenue Requirement (000)

20

27 Accumulated Depreciation - Non Depreciation Rates  
 The depreciation rates recently approved by the Commission on 6/29/89 are used in the budget. No adjustment is necessary.

28 Behrer CSIP  
 There is no balance in CSIP related to Plant Behrer. It is now in Plant-In-Services.

29 Curryville Land in Plant Held for Future Use and CSIP  
 There is no Curryville Land in CSIP. Expenditures for Curryville land were prudent and are included in PFRU in the Rate Base. No adjustment is necessary.

30 General Office and General Repair Facility Land - Re-class from CSIP to PFRU  
 Land related to these facilities is properly included in Plant Held for Future Use in the Rate Base. No adjustments is necessary.

31 Net Investment in Unavailable Oil and Base Coal  
 No adjustment is necessary since the investment has been written off in prior years.

32 Working Capital - Cash  
 Cash balances included in the budget were properly forecasted. No adjustment is necessary.

33 Working Capital - Unauthorized Nuclear Site  
 No adjustment is necessary since the investment has been written off in prior years.

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RATE BASE ADJUSTMENTS

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: GULF POWER COMPANY

DOCKET NO. 891345-E1

EXPLANATION: List and explain all proposed adjustments to the 13-month average rate base for the test year, and the prior year if the test year is projected. Calculate the revenue impact of each adjustment, assuming the requested rate of return and expansion factor remain constant. List the adjustments made by the Commission in the last case not proposed in the current case and reasons for excluding them.

Type of Data Shown:  
 Historic Test Year Ended  
 Projected Test Year Ended 1990  
 Prior Year Ended  
 Witness: R. J. McMillan  
 A. E. Scarborough

Line No.	Adjustment Title	Reason for Adjustment or Omission (provide supporting schedule)	Rate Base Adjustments (Thousands)		Test Year Ended 12/31/90	
			(1) Adjustment Amount (000)	(2) Jurisdictional Factor	(3) Jurisdictional Amount of Adjustment (1) x (2) (000)	(4) Increase/ (Decrease) in Revenue Requirement (000)
34	Working Capital - Unamortized Deferred O&M	No O&M Expense is being deferred and no Unamortized Deferred O&M is included in Working Capital. No adjustment is necessary.	0	-	0	0
35	Working Capital - Accrued Unbilled Revenue & Customer Accounts Receivable	Adjustment in last case was made to correspond with an adjustment to the revenue forecast. No adjustment is necessary since revenues and the associated Working Capital amounts are properly forecasted.	0	-	0	0
36	Working Capital - Unamortized Rate Case Expense	No adjustment is necessary since the Unamortized Rate Case Expense is properly included in Rate Base.	765	1.0000000	765	88
37	Working Capital - Deferred Credit Related to Fuel & Conservation Over Recoveries	Deferred Debits or Credits related to over or under recoveries of Fuel and Conservation Revenues should not be included in Working Capital since interest expense or income related to the over or under recoveries are accounted for through the Fuel Clause.	0	-	0	0
38	Working Capital - Fuel Stock	No adjustment is necessary since the projected level of Fuel Stock for the test year is reasonable and prudent.	0	-	0	0

COMMISSION RATE BASE ADJUSTMENTS

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: List all proposed Commission adjustments to the 13-month average rate base for the last year, and the prior year if the last year is projected.

Type of Rate Base: Historical Test Year Ended: 1999  
 Projected Test Year Ended: 1999

COMPANY: GULF POWER COMPANY

Witness: R. J. McMillan

REPORT NO. 99130-01

A. E. Beckwith

Commission Rate Base Adjustments

(Thousands)

Prior Year Ended 12/31/99

Line No.	Adjustments	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
		Accumulated Provision for Depreciation	Net Plant - 12-Months	Plant Held for Future Use	Construction Burd-Is-Progress	Plant Acquisition Adjustment	Utility Burd	Borrowing Capital Allowance	Other Rate Base Items	Total Rate Base	
1	Net Investment-Plant Bur-Is-Progress	(1,977)	(425)	(267)			(267)			(2,936)	(2,936)
2	Construction Burd-Is-Progress - Interest Bearing			0	(4,090)		(4,090)			(4,090)	(4,090)
3	Borrowing Capital adjustments:										
4	Bickheller Cooling Laid			0				(250)		(250)	(250)
5	Funded Property Interest Reserve			0				(1,077)		(1,077)	(1,077)
6	Temporary Cash Investments			0				(18,963)		(18,963)	(18,963)
7	Notes Receivable			0				(36)		(36)	(36)
8	Loans to Employees			0				(1,253)		(1,253)	(1,253)
9	Interest & Dividends Receivable			0				(141)		(141)	(141)
10	Cayville Substn'l. Study-Cost. Fund			0				(450)		(450)	(450)
11	Fuel & Conservation Under Recovery			0				(745)		(745)	(745)

12	Total Commission Adjustments	(4,977)	(425)	(267)	0	(4,090)	0	(6,237)	(24,873)	0	(31,232)
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COMMISSION RATE BASE ADJUSTMENTS

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: GULF POWER COMPANY

DOCKET NO. 991343-11

ESTABLISHED List all proposed Commission adjustments to the 13-month average rate base for the test year, and the prior year if the test year is projected.

Type of Rate Base:  
 Historical Test Year Ended  
 Projected Test Year Ended 1990  
 Prior Year Ended  
 Witness: R. J. McMillan  
 A. E. Kerbrang

Commission Rate Base Adjustments  
 (Thousands)

Test Year Ended 12/31/90

Line No.	Adjustments	(1) Plant-in-Service	(2) Accumulated Depreciation & Amortization	(3) Net Plant-in-Service (1 - 2)	(4) Plant Held For Future Use	(5) Construction Burden	(6) Plant Adjustment	(7) Net Utility Plant (3+4-5-6)	(8) Working Capital Allowance	(9) Other Rate Base Items	(10) Total Rate Base (7+8+9)
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1	Construction Burden-Progress Interest Bearing			0		(431)		(431)			(431)
2	Working Capital Adjustments:										
3	Blackwater Cooling Lake			0				0	(250)		(250)
4	Funded Property Lease and Renewal			0				0	(3,789)		(3,789)
5	Temporary Cash Investments			0				0	(6,391)		(6,391)
6	Notes Receivable			0				0	(27)		(27)
7	Loans to Employees			0				0	(1,366)		(1,366)
8	Interest & Dividends Receivable			0				0	(1,300)		(1,300)
9	Cayman Islands, Gulf-Coast, Pump			0				0	(630)		(630)

10	Total Commission Adjustments	0	0	0	0	(431)	0	(431)	(12,799)	0	(12,730)
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FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATIONS List all proposed Company adjustments to the 13-month average rate base for the test year, and the prior year if the test year is projected.

Type of Data Shown:  
 Historical Test Year Ended  
 Projected Test Year Ended  
 Prior Year Ended 1989  
 Witness: R. J. McMillan  
 A. E. Scarborough

COMPANY: GULF POWER COMPANY

BUCKET NO. 091343-01

Company Rate Base Adjustments  
(Thousands)

Prior Year Ended 12/31/89

Line No.	Adjustments	(1) Plant-in-Service	(2) Accumulated Provision for Depreciation & Amortization	(3) Net Plant-in-Service (1 - 2)	(4) Plant Held For Future Use	(5) Construction Work-in-Progress	(6) Plant Acquisition Adjustment	(7) Net Utility Plant (3+4+5+6)	(8) Working Capital Allowance	(9) Other Rate Base Items	(10) Total Rate Base (7+8+9)
1	Accumulated Depreciation-Investigation		40	(40)				(40)			(40)
2	Working Capital Adjustments:										
3	Air Products Bill Credit			0				0	(420)		(420)
4	Scherer Trust-Up			0				0	(1)		(1)
5	Unamortized Rate Case Exp-1989 Case			0				0	(290)		(290)
6	Corporate Investigation			0				0	(2)		(2)
7	Acid Rain Project			0				0	(3)		(3)
8	Plant Daniel Coal Buyout			0				0	(47,947)		(47,947)
9	Peabody Prepayment-Def. Deb.			0				0	(53,868)		(53,868)
10	Fuel & Conservation Over Recovery			0				0	1,163		1,163
11	Ratebase Advance			0				0	2,764		2,764
12	Peabody Prepayment-Def. Cred.			0				0	760		760
13	Total Company-Proposed Adjustments	0	40	(40)	0	0	0	(40)	(97,044)	0	(97,092)

FLORIDA PUBLIC SERVICE COMMISSION  
 COMPANY: GULF POWER COMPANY  
 REPORT NO. 991345-11

Explanation: List all proposed Company adjustments to the 13-month average rate base for the test year, and the prior year if the test year is projected.

Type of Data Shown:  
 Historical Test Year Ended  
 Projected Test Year Ended 1999  
 Prepared By: E. J. McMillan  
 Date: 6/1/99

Line No.	Adjustments	Company Rate Base Adjustments (Thousands)										Test Year Ended 12/31/99
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	
		Accumulated Provision for Depreciation	Net Plant in Service (1 - 2)	Plant Held for Future Use	Construction in Progress	Plant Acquisition Adjustment	Utility Plant (3+4+5+6)	Borrowing Capital Allowance	Other	Rate Base	Total Rate Base (7+8+9)	
1	Accumulated Depreciation-Investment	48	(48)								(48)	
2	Borrowing Capital Adjustments:											
3	Air Products Bill Credit		0								(520)	
4	Plant Rental Cost Deferral		0								(42,087)	
5	Peabody Preparation-Def. Deb.		0								(59,228)	
6	Monetary Advance		0								2,800	
7	Peabody Preparation-Def. Cred.		0								115	
8	Total Company-Proposed Adjustments	0	48	(48)	0	0	0	(48)	(91,402)	0	(89,450)	

JURISDICTIONAL SEPARATION FACTORS - RATE BASE

FLORIDA PUBLIC SERVICE COMMISSION      EXPLANATION:      Provide a development of jurisdictional separation factors for rate base for the test year, and the prior year if the test year is projected.

COMPANY:      GULF POWER COMPANY

DOCKET NO.:      891348-E1

Type of Data Shown: \_\_\_\_\_  
 \_\_\_\_\_ Historical Test Year Ended \_\_\_\_/\_\_\_\_/\_\_\_\_  
 \_\_\_\_\_ Projected Test Year Ended 12/31/90  
 \_\_\_\_\_ Prior Year Ended \_\_\_\_/\_\_\_\_/\_\_\_\_  
 Witness:      M. T. O'Shahey

LINE NO. (1)	DESCRIPTION (2)	TOTAL		
		ELECTRIC SYSTEM (3)	JURISDICTIONAL (4)	JURISDICTIONAL FACTOR (5)
1	ELECTRIC PLANT IN SERVICE PRODUCTION	619,663	670,480	0.9177886
TRANSMISSION				
2	LAND AND LAND RIGHTS	10,136	8,984	0.8863437
3	STRUCTURE AND IMPROVEMENTS	3,181	2,808	0.8827413
4	SECTION ROUINERS	44,942	38,311	0.8743181
5	TOWNSHIP & FIREWORKS	22,912	20,949	0.9140033
6	POLLS & FIREWORKS	20,765	18,053	0.8715180
7	O.E. CONSTRUCTION AND DEVICES	23,258	20,277	0.8722290
8	O.G. CONSTRUCTION AND DEVICES	8,921	8,426	0.9455320
9	ROADS AND TRAILS	36	48	0.8571429
10	TOTAL TRANSMISSION	138,131	118,986	0.8603013
DISTRIBUTION				
11	LAND AND LAND RIGHTS	1,167	1,139	0.9760069
12	STRUCTURE AND IMPROVEMENTS	8,429	8,018	0.9512386
13	SECTION ROUINERS	75,694	73,211	0.9671946
14	POLLS & FIREWORKS	51,225	51,225	1.0000000
15	O.E. CONSTRUCTION	63,793	63,793	1.0000000
16	O.G. CONSTRUCTION	1,078	1,078	1.0000000
17	O.G. CONSTRUCTION	20,414	20,414	1.0000000
18	LINE TRANSPORTERS	87,827	87,827	1.0000000
19	SERVICES	43,905	43,905	1.0000000
20	METERS	30,270	30,270	1.0000000
21	STREET LIGHTING	12,280	12,280	1.0000000
22	TOTAL DISTRIBUTION	386,142	383,230	0.9924328
23	GENERAL PLANT	108,095	102,997	0.9528378
24	TOTAL ELECTRIC GROSS PLANT	1,448,231	1,273,423	0.8802068

FLORIDA PUBLIC SERVICE COMMISSION  
 COMPANY: GULF POWER COMPANY  
 DOCKET NO.: 881345-61

EXPLANATION Provide a development of jurisdictional separation factors for rate base for the test year, and the prior year if the test year is projected.

Type of Data Shown:  
 Historical Test Year Ended \_\_\_/\_\_\_/\_\_\_  
 \_\_\_ x Projected Test Year Ended 12/31/80  
 Prior Year Ended \_\_\_/\_\_\_/\_\_\_  
 Witness: M. T. O'Shea

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LINE NO. (1)	DESCRIPTION (2)	TOTAL ELECTRIC SYSTEM (3)	JURISDICTIONAL (4)	JURISDICTIONAL FACTOR (5)
1	ACCUMULATED DEPRECIATION PRODUCTION	290,689	265,960	0.918297
	TRANSMISSION			
2	LAND AND LAND RIGHTS	3,516	2,322	0.661147
3	STRUCTURE AND IMPROVEMENTS	670	395	0.589822
4	STATION EQUIPMENT	14,025	12,734	0.907950
5	POLES & FITTINGS	10,940	9,668	0.883576
6	POLES & FITTINGS	7,023	6,219	0.8855190
7	O.E. CONDUCTOR AND DEVICES	10,918	9,579	0.884687
8	O.E. CONDUCTOR AND DEVICES	243	235	0.9670782
9	BUILDING AND TRAILS	10	9	0.9000000
10	TOTAL TRANSMISSION	45,245	41,282	0.9122119
	DISTRIBUTION			
11	LAND AND LAND RIGHTS	128	135	0.978269
12	STRUCTURE AND IMPROVEMENTS	1,607	1,529	0.9514628
13	STATION EQUIPMENT	18,015	17,424	0.9671940
14	POLES & FITTINGS	20,096	20,096	1.0000000
15	O.E. CONDUCTORS	21,301	21,201	1.0000000
16	O.G. CONDUITS	441	441	1.0000000
17	O.G. CONDUCTORS	5,216	5,216	1.0000000
18	LINE TRANSFORMERS	28,442	28,442	1.0000000
19	SERVICES	14,413	14,413	1.0000000
20	STREET LIGHTING	8,092	8,092	1.0000000
21	STREET LIGHTING	2,144	2,144	1.0000000
22	TOTAL DISTRIBUTION	122,903	122,233	0.9948224
23	GENERAL PLANT	26,634	25,289	0.9522400
24	TOTAL ELECTRIC ACCUMULATED DEPRECIATION	486,593	434,964	0.9349991



FLORIDA PUBLIC SERVICE COMMISSION EXPLANATION: Provide a development of jurisdictional separation factors for rate base for the test year, and the prior year if the test year is projected.

COMPANY: GULF POWER COMPANY

DOCKET NO.: 891345-E1

Type of Date Shown: \_\_\_\_\_  
 Historical Test Year Ended \_\_\_\_/\_\_\_\_/\_\_\_\_  
 Prior Year Ended \_\_\_\_/\_\_\_\_/\_\_\_\_  
 Witness: M. T. O'Shahey

LINE NO. (1)	DESCRIPTION (2)	TOTAL			JURISDICTIONAL FACTOR (3)
		EMPHATIC STATE (2)	(4)	(5)	
1	NET PLANT IN SERVICE	942,436	820,659	0.8513168	
<b>GRID</b>					
2	PRODUCTION	0	0	0.0000000	
3	TRANSMISSION	0	0	0.0000000	
4	DISTRIBUTION	0	0	0.0000000	
5	OTHERS	0	0	0.0000000	
6	CHARGES	0	0	0.0000000	
7	TOTAL GRID	0	0	0.0000000	
<b>GRID - NOT BEARING INTEREST</b>					
8	PRODUCTION	8,284	8,010	0.9669242	
9	TRANSMISSION	1,202	1,260	0.9677419	
10	DISTRIBUTION	5,722	5,679	0.9926831	
11	TOTAL GRID NOT BEARING INTEREST	15,208	14,949	0.9763482	
12	PLANT HELD FOR FUTURE USE	4,025	3,325	0.8215833	
13	GENERAL PLANT ACQUISITION ADJ.	8,043	2,217	0.2807664	
<b>WORKING CAPITAL</b>					
14	NET OF CURRENT ASSETS AND CURRENT LIABILITIES	89,506	87,343	0.9143289	
15	PHYSICAL DEPRECIATION AND IMPROVEMENT CHARGES	1,276	1,043	0.8179981	
16	DEPRECIATION	2,115	2,039	0.9640642	
17	CLEANING EXPENSES	432	430	0.9912774	
18	OTHER PROP. INCL. CONT. IMPROVEMENTS	836	684	0.8181818	
19	UNAMORTIZED RATE CASE EXPENSES	765	765	1.0000000	
20	INVESTED & DAMAGES RESERVE	(1,184)	(1,101)	0.9324221	
21	PROPERTY INSURANCE RESERVE	(6,332)	(5,568)	0.8821189	
22	PLANT SET-UP ACCT. PAYABLE	1,633	1,455	0.8902178	
23	OTHER DEFERRED CREDITS & DEBITS	(8,378)	(5,379)	0.6177258	
24	TOTAL WORKING CAPITAL	88,337	81,711	0.9249918	
25	TOTAL ADJUSTED RATE BASE	1,078,351	923,561	0.8564968	

Supporting Schedules: \_\_\_\_\_ Recap Schedules: \_\_\_\_\_

FLORIDA PUBLIC SERVICE COMMISSION

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

Type of Data Shown:  
 Historic Test Year Ended  
 Projected Test Year Ended 1990  
 Prior Year Ended  
 Witness: R. J. McRillan

COMPANY: GULF POWER COMPANY

BUCKET NO: 091345-E1

(0000)

Line No.	Account/ Sub-account Number	Account/ Sub-account Title	Plant Balance December 1989	Total Plant Added	Total Plant Retired	Adjustments	Plant Balance December 1990	13-Month Average
1	Steam Production-Depreciables:							
2	Crist Plant		303,172	19,019	4,444	0	317,747	309,928
3	Schoi Plant		26,823	382	50	0	27,155	26,933
4	Smith Plant		86,948	2,984	950	0	88,982	86,642
5	Daniel Plant		188,599	2,773	190	0	191,182	188,982
6	Scherer Plant		178,849	87	0	0	178,936	178,889
7	Essenonts	310.2	98	0	0	0	98	98
9	Total Depreciable Steam Plant		783,589	25,245	5,634	0	803,200	791,472
11	Steam Production-Amortizable:							
13	Caryville Weather Station - 7-Yr.		218	0	0	0	218	218
14	Prod. Pit. Furn. & Equip. - 5-Yr.	316	415	0	0	0	415	415
15	Prod. Pit. Furn. & Equip. - 7-Yr.	316	10,123	0	0	0	10,123	10,123
16	Daniel Cooling Lobs		8,954	0	0	0	8,954	8,954
18	Total Amortizable Steam Plant		19,710	0	0	0	19,710	19,710
20	Total Steam Plant		803,299	25,245	5,634	0	822,910	811,182
24	Other Production Plant:							
25	Structures & Improvements	341	697	0	0	0	697	697
26	Fuel Holders & Accessories	342	241	0	0	0	241	241
27	Prime Movers	343	54	0	0	0	54	54
28	Generators	344	3,074	0	0	0	3,074	3,074
29	Accessory Electric Equipment	345	127	0	0	0	127	127
30	Miscellaneous Equipment	346	4	0	0	0	4	4
32	Total Other Production Plant		4,197	0	0	0	4,197	4,197

Supporting Schedules: B-9a

Recap Schedules:

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Schedule B-6a

PLANT BALANCES BY ACCOUNT AND SUB-ACCOUNT

Page 2 of 4

FLORIDA PUBLIC SERVICE COMMISSION  
 COMPANY: GULF POWER COMPANY  
 SHEET NO. 091343-41

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

Type of Data Shown:  
 Historic Test Year Ended  
 Projected Test Year Ended 1990  
 Prior Year Ended  
 Witness: S. J. McMillan

(0000)

Line No.	Account/ Sub-account	Account/ Sub-account Title	Plant Balance December 1989	Total Plant Added	Total Plant Retired	Adjustments	Plant Balance December 1990	12-Month Average
1	Transmission Plants		330.2					
2	Essentials		0.966	99	0	0	9,044	8,999
3	Structures & Improvements		3,179	144	7	0	3,346	3,181
4	Station Equipment		44,232	1,998	95	0	46,133	44,942
5	Towers & Pylons		23,462	1,368	51	0	24,667	23,912
6	Poles & Fittings		20,315	1,098	52	0	21,361	20,795
7	Overhead Conductors & Services		22,820	1,234	29	0	23,995	23,228
8	Underground Conductors & Services		0.754	673	23	0	9,204	8,921
9	Roads & Trails		50	3	0	0	50	56
10								
11	Total Transmission		131,793	6,316	297	0	137,772	133,993
12								
13								
14	Distribution Plants							
15	Essentials		366.2	130	9	0	367	291
16	Structures & Improvements		8,156	291	73	0	8,714	8,429
17	Station Equipment		73,694	5,209	434	0	79,229	75,694
18	Poles, Towers & Fittings		69,999	3,299	444	0	73,664	71,323
19	Overhead Conductors & Services		61,993	4,172	251	0	65,914	63,733
20	Underground Conductors & Services		1,048	76	9	0	1,115	1,078
21	Underground Conductors & Services		19,820	1,421	176	0	21,169	20,514
22	Line Transformers		53,464	6,129	739	0	59,604	57,827
23	Services-Overhead		24,289	1,774	219	0	26,144	25,288
24	Services-Underground		9,131	429	81	0	9,709	9,291
25	Services-House Power Panel		6,971	468	60	0	7,439	7,226
26	Revol		19,799	1,423	175	0	20,957	20,278
27	Street Lighting & Signal Systems		11,941	661	186	0	12,696	12,200
28								
29	Total Distribution		374,282	27,132	3,327	0	398,287	385,266
30								
31								
32								
33								

Supporting Schedules: B-9a

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

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

Type of Data Shown:  
Historic Year Ended  
Projected Year Ended 1990  
Prior Year Ended  
Atlanta 8. J. Rebillon

COMPANY: GULF POWER COMPANY

(8099)

Line No.	Account/ Sub-account Number	Account/ Sub-account Title	Plant Balance December 1989	Total Plant Added	Total Plant Retired	Adjustments	Plant Balance December 1990	13-Month Average
1	General Plant-Depreciable	390	49,279	788	0	0	50,068	49,349
2	Structures & Improvements	392.1	2,078	278	126	0	2,230	2,160
3	Installation	392.2	2,072	331	139	0	2,653	2,579
4	Light Tracts	392.3	9,499	1,248	373	0	10,175	9,893
5	Heavy Tracts	392.7	843	113	31	0	907	877
6	Trailers	393	1,266	46	14	0	1,299	1,289
7	Storage Equipment	394	744	72	42	0	794	781
8	Tools, Shop & Garage Equip.	395	339	4	7	0	347	336
9	Laboratory Equipment	396	429	4	0	0	433	431
10	Power Operated Equipment	397	4,170	633	15	0	4,808	4,497
11	Communications Equipment							
12	Total General Plant-Depreciable		73,124	3,337	978	0	79,783	74,142
13								
14								
15								
16	General Plant-Nondepreciable	391	4,012	848	0	0	7,260	4,819
17	Office Furn. & Equip. - 5-Yr.	391	10,314	434	23	0	10,943	10,644
18	Office Furn. & Equip. - 7-Yr.	392	71	0	0	0	71	71
19	Transectr.-Miles & Other - 7-Yr.	393	988	38	0	0	1,018	1,004
20	Stores Equipment	394	1,886	176	0	0	2,060	1,971
21	Tools, Shop & Garage Equip.	395	2,313	137	53	0	2,395	2,333
22	Laboratory Equipment	396	2,294	115	0	0	2,319	2,273
23	Communications Equipment	397	2,059	147	5	0	2,211	2,137
24	Miscellaneous Equipment							
25								
26	Total General Plant-Nondepreciable		26,439	1,933	83	0	28,287	27,272
27								
28	Total General Plant		99,563	5,499	1,061	0	103,990	101,416
29								
30								
31								
32								
33								

Supporting Schedules: B-9a

Backup Schedules:

Schedule B-8a

PLANT BALANCES BY ACCOUNT AND SUB-ACCOUNT

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FLORIDA PUBLIC SERVICE COMMISSION  
 COMPANY: GOLF POWER COMPANY  
 CHECK NO. 891345-61

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

Type of Rate shown:  
 Historic Test Year Ended  
 Projected Test Year Ended 1990  
 Prior Year Ended  
 Wisconsin B. J. Decision

(0000)

Line No.	Account/ Sub-account	Account/ Sub-account Title	Plant Balance December 1989	Total Plant Added	Total Plant Retired	Adjustments	Plant Balance December 1990	13-month Average
1	Non-depreciable Plants:							
2	Stream Land	310	4,476	0	0	0	4,476	4,476
3	Transmission Land	320	1,120	0	0	0	1,120	1,120
4	Distribution Land	340	630	131	0	0	761	676
5	General Plant Land	390	6,681	0	0	0	6,681	6,681
6	Intangible Plant	301,282	0	0	0	0	0	0
7								
8	Total Non-depreciable Plant		13,133	131	0	0	13,264	13,179
9								
10								
11	Inventory	390	1,937	43	0	0	2,022	2,017
12		392	308	10	0	0	318	317
13		393	39	1	0	0	40	40
14		391-5 Tr.	13	1	0	0	14	14
15		391-7 Tr.	71	3	0	0	74	74
16		394-7 Tr.	4	0	0	0	4	4
17		395-7 Tr.	6	0	0	0	6	6
18								
19	Total Inventory		2,398	60	0	0	2,458	2,472
20								
21								
22	Total Plant-in-Service		1,428,925	64,414	10,321	0	1,483,018	1,481,703
23								
24								
25								
26								
27								
28								
29								
30								
31								
32								
33								

Supporting Schedules B-9a

Recap Schedules

Schedule B-9

RETIREMENT RESERVE BALANCES BY ACCOUNT AND SUB-ACCOUNT

Page 1 of 4

FLORIDA PUBLIC SERVICE COMMISSION  
 COMPANY: GULF POWER COMPANY  
 REPORT NO. 891345-11

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

Type of Data Shown:  
 Historic Test Year Ended 1990  
 Projected Test Year Ended 1990  
 Prior Year Ended  
 Witness: R. J. McMillan

(0000)

Line No.	Account/ Sub-account Number	Account/ Sub-account Title	Accumulated Depreciation December 1989	Total Depreciation Accrued	Amortization	Net Balance/ Cost of Amortals	Accumulated Depreciation December 1990	13-Month Average
1	Steam Production-Boiler Labels							
2	Crist Plant		127,200	11,157	4,444	(1,209)	132,712	130,046
3	School Plant		18,270	970	30	(2)	19,224	18,748
4	Dalla Plant		41,444	3,644	930	(194)	43,764	42,867
5	Danval Plant		66,943	6,423	190	(23)	67,173	64,142
6	Baker Plant		19,261	3,774	0	0	24,983	22,123
7	Emonents		34	2	0	0	34	33
8								
9	Total Depreciable Steam Plant		267,190	27,768	5,634	(1,430)	287,894	277,981
10								
11								
12	Steam Production-Amortizable							
13	Carville Boiler Station - 7-Yr.		143	13	0	0	158	151
14	Prod. Plt. Furn. & Equip. - 5-Yr.		204	46	0	0	279	236
15	Prod. Plt. Furn. & Equip. - 7-Yr.		4,303	1,143	0	0	5,448	4,876
16	Danval Cooling Lake		3,602	387	0	0	3,989	3,793
17								
18	Total Amortizable Steam Plant		8,254	1,611	0	0	9,865	9,408
19								
20	Total Steam Plant		275,444	29,379	5,634	(1,430)	297,759	287,389
21								
22								
23								
24	Other Production Plant:							
25	Structures & Improvements		439	24	0	0	463	431
26	Fuel Holders & Recreators		221	4	0	0	225	223
27	Prime Movers		18	1	0	0	19	18
28	Generators		2,313	53	0	0	2,366	2,342
29	Accessory Electric Equipment		90	2	0	0	92	91
30	Miscellaneous Equipment		4	0	0	0	4	4
31								
32	Total Other Production Plant		3,287	84	0	0	3,371	3,329
33								

Supporting Schedules B-9

Exhibit Schedule

Schedule B-6b

DEPRECIATION RESERVE BALANCES BY ACCOUNT AND SUB-ACCOUNT

Page 2 of 4

FLORIDA PUBLIC SERVICE COMPANY  
 COMPANY: GULF POWER COMPANY  
 REPORT NO. 091342-61

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

Type of Data Shown:  
 Historical Year Ended  
 Projected Last Year Ended 1990  
 Prior Year Ended  
 Wisconsin R. J. McMillan

(0000)

Line No.	Account/ Sub-account	Account/ Sub-account Title	Accumulated Depreciation December 1989	Total Depreciation December	Retirements	Net Salvage/ Cost of Removal	Accumulated Depreciation December 1990	12-Month Average
Transmission Plants								
1			330.2					
2		Estimates	2,352	129	0	0	2,477	2,413
3		Structures & Improvements	456	83	7	(8)	794	649
4		Station Equipment	13,364	1,482	95	(112)	14,839	14,010
5		Towers & Poles	10,417	741	61	(71)	11,226	10,928
6		Poles & Fixtures	4,715	763	52	(62)	7,394	7,015
7		Overhead Conductors & Services	10,493	744	59	(67)	11,109	10,866
8		Underground Conductors & Services	211	107	23	(27)	288	243
9		Roads & Trails	10	1	0	0	11	10
10								
11		Total Transmission	44,598	3,986	297	(349)	47,938	46,294
12								
13								
Distribution Plants								
14								
15		Estimates	340.2	0	0	0	340	338
16		Structures & Improvements	1,319	227	73	(1)	1,422	1,405
17		Station Equipment	17,190	2,116	634	(7)	18,845	17,995
18		Towers, Towers & Fixtures	19,093	2,309	644	(4)	20,956	20,074
19		Overhead Conductors & Services	20,408	2,167	551	(3)	22,019	21,278
20		Underground Conductors & Services	435	19	9	0	445	441
21		Underground Conductors & Services	4,091	774	176	(2)	5,487	5,210
22		Line Transformers	26,820	3,487	739	(8)	29,740	28,343
23		Services-Overhead	9,519	1,163	219	(2)	10,461	10,015
24		Services-Underground	1,126	346	81	(1)	1,410	1,278
25		Services-Miscellaneous Power Panel	4,992	285	80	(1)	5,196	5,102
26		Meter	7,776	750	175	(2)	8,349	8,083
27		Street Lighting & Signal Systems	2,082	362	166	(1)	3,457	3,140
28								
29		Total Distribution	116,711	14,625	3,327	(34)	127,975	122,722
30								
31								
32								
33								

Supplemental Schedules: B-7b

Report Schedules:

FLEETMA PUBLIC SERVICE COMMISSION  
 CHRYSLER CREDIT CORPORATION  
 ACCOUNT NO. 911343-11

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

Type of Data Shown:  
 Historic Test Year Ended  
 Projected Test Year Ended 1990  
 Prior Year Ended  
 Blinnosi B. J. Definition

(0000)

Line No.	Account/ Sub-account	Account/ Sub-account 1110	Accumulated Depreciation December 1989	Total Depreciation Accrued	Retirements	Net Balance/ Cost of Annual	Accumulated Depreciation December 1990	13-month Average
1	General Plant-Depreciable	390	6,400	1,285	0	0	7,685	7,242
2	Structures & Improvements	372.1	732	230	126	24	900	833
3	Automobiles	372.2	680	201	130	29	1,040	948
4	Light Trucks	372.3	3,317	571	573	112	3,627	3,561
5	Heavy Trucks	372.4	206	18	243	51	243	272
6	Trailers	373	333	188	16	0	425	382
7	Stumps Equipment	374	182	27	42	1	88	98
8	Tools, Shop & Storage Equip.	375	34	20	7	0	47	41
9	Laboratory Equipment	376	173	13	0	0	186	180
10	Power operated Equipment	377	1,723	304	15	(7)	2,012	1,869
11	Communications Equipment							
12	Total General Plant-Depreciable		14,304	2,997	978	174	16,377	15,466
13								
14								
15								
16	General Plant-Non-Depreciable	391	2,863	971	0	0	3,834	3,368
17	Office Furn. & Equip. - 5-Yr.	391	3,333	1,327	23	1	4,656	4,912
18	Office Furn. & Equip. - 7-Yr.	392	43	13	0	0	76	69
19	Transportation & Other - 7-Yr.	393	389	117	0	0	366	408
20	Stumps Equipment	394	697	229	0	0	926	812
21	Tools, Shop & Storage Equip.	395	430	319	33	0	694	764
22	Laboratory Equipment	397	610	387	0	0	917	763
23	Communications Equipment	398	827	234	3	0	1,054	943
24	Non-Depreciable Equipment							
25								
26	Total General Plant-Non-Depreciable		9,432	3,517	60	1	12,865	11,139
27								
28								
29	Total General Plant		23,816	6,514	1,043	175	29,442	26,625
30								
31								
32								
33								

Supplementing Schedules: B-79

Recovery Schedules:



Schedule B-9

DEPRECIATION RESERVE BALANCES BY ACCOUNT AND SUB-ACCOUNT

FLORIDA PUBLIC SERVICE COMMISSION  
 COMPANY: SELF POWER COMPANY  
 REPORT NO. 091345-01

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

Type of Rate Shows:  
 Historic Test Year Ended  
 Projected Test Year Ended 1999  
 Prior Year Ended  
 Witness B. J. McMillan

(0000)

Line No.	Account/ Sub-account Number	Account/ Sub-account Title	Accumulated Depreciation December 1999	Total Depreciation Accrued	Retirements	Net Salvage/ Cost of Removal	Accumulated Depreciation December 1999	12-month Average
1	Merchandise	370	327	34	0	0	391	254
2		372	105	25	0	0	131	118
3		373	9	3	0	0	12	18
4		391-5 Tr.	3	2	0	0	7	7
5		391-7 Tr.	15	9	0	0	24	29
6		394-7 Tr.	3	1	0	0	4	3
7		395-7 Tr.	3	1	0	0	4	3
8								
9	Total Merchandise		657	95	0	0	763	719
10								
11								
12	391TC - PPGC 94 Rate Case		291	409	0	0	700	536
13								
14								
15	Total Accumulated Depreciation		644,814	59,173	10,321	(1,430)	598,228	487,348
16								
17								
18								
19								
20								
21								
22								
23								
24								
25								
26								
27								
28								
29								
30								
31								
32								
33								

Supplementing Schedules B-7a

Recap Schedules

FLORIDA PUBLIC SERVICE COMMISSION \*\* EFT BALANCE: Provide the monthly plant balances for each account or sub-account to which an individual depreciation rate is applied. These balances should be the ones used to compute the monthly depreciation expense excluding any amortization/recovery schedules. (0000)

Type of Data Shown:  
 Historic Test Year Ended  
 Projected Test Year Ended 1990  
 Prior Year Ended  
 Witness: R. J. McMillan

Line No.	Account/ Sub-account Number	Account/ Sub-account Title	Type of Data Shown:														
			(A) 1979 December	(B) 1990 January	(C) February	(D) March	(E) April	(F) May	(G) June	(H) July	(I) August	(J) September	(K) October	(L) November			
1	Steam Production-Depreciable																
2	Crust Plant		303,172	303,793	304,258	305,092	305,332	307,519	307,917								
3	Boiler Plant		26,823	26,823	26,823	26,833	26,853	26,873	26,975								
4	Boiler Plant		86,948	86,875	86,898	86,182	86,127	86,152	86,156								
5	Boiler Plant		188,999	188,999	188,624	188,679	188,728	188,800	188,817								
6	Boiler Plant		178,849	178,849	178,837	178,865	178,873	178,881	178,889								
7	Essentials		98	98	98	98	98	98	98								
8	Essentials		310.2														
9	Total Depreciable Steam Plant		783,899	784,235	784,758	786,669	786,211	788,331	788,770								
10																	
11																	
12	Steam Production-Nondepreciable																
13	Carrollville Boiler Station - 7-7F.		218	218	218	218	218	218	218								
14	Carrollville Boiler Station - 3-7F.		415	415	415	415	415	415	415								
15	Prod. Plt. Fern. & Equip. - 7-7F.		10,123	10,123	10,123	10,123	10,123	10,123	10,123								
16	Boiler Cooling Lake		8,954	8,954	8,954	8,954	8,954	8,954	8,954								
17	Total Nondepreciable Steam Plant		19,710	19,710	19,710	19,710	19,710	19,710	19,710								
18																	
19																	
20	Total Steam Plant		803,599	803,945	804,468	805,379	805,921	808,041	808,480								
21																	
22																	
23																	
24	Other Production Plant:																
25	Structures & Improvements		341	341	341	341	341	341	341								
26	Fuel Holders & Receivers		342	342	342	342	342	342	342								
27	Prime Movers		343	343	343	343	343	343	343								
28	Generators		344	344	344	344	344	344	344								
29	Receivers Electric Equipment		345	345	345	345	345	345	345								
30	Miscellaneous Equipment		346	346	346	346	346	346	346								
31	Total Other Production Plant		4,187	4,187	4,187	4,187	4,187	4,187	4,187								
32																	
33																	

Supporting Schedules:

Asset Schedules: B-8a

FLORIDA PUBLIC SERVICE COMMISSION  
 COMPANY: GULF POWER COMPANY  
 DOCKET NO. 891345-E1

EXPLANATION: Provide the monthly plant balances for each account or sub-account to which an individual depreciation rate is applied. These balances should be the ones used to compute the monthly depreciation expenses excluding any amortization/recovery schedules.  
 (0000)

Type of Data Shown:  
 Historic Test Year Ended  
 Projected Test Year Ended 1990  
 Prior Year Ended  
 Witness: R. J. McMillan

Line No.	Account/ Sub-account Number	Account/ Sub-account Title	(A) July	(B) August	(C) September	(D) October	(E) November	(F) 1990 December	(G) 13-Month Average
1	Steam Production-Depreciable:								
2		Crist Plant	309,819	311,422	317,356	317,476	317,556	317,747	309,928
3		Scholz Plant	26,923	26,963	27,003	27,023	27,145	27,135	26,933
4		Smith Plant	86,481	87,176	86,813	87,368	87,663	88,082	86,642
5		Daniel Plant	188,866	188,866	188,891	188,937	189,173	191,182	188,982
6		Scherer Plant	178,897	178,905	178,913	178,920	178,927	178,936	178,889
7		Estimates	98	98	98	98	98	98	98
8									
9		Total Depreciable Steam Plant	791,084	793,430	799,074	799,822	800,562	801,200	791,472
10									
11									
12	Steam Production-Amortizable:								
13		Caryville Weather Station - 7-Yr.	218	218	218	218	218	218	218
14		Prod. Pit. Furn. & Equip. - 5-Yr.	415	415	415	415	415	415	415
15		Prod. Pit. Furn. & Equip. - 7-Yr.	10,123	10,123	10,123	10,123	10,123	10,123	10,123
16		Daniel Cooling Lake	8,954	8,954	8,954	8,954	8,954	8,954	8,954
17									
18		Total Amortizable Steam Plant	19,710	19,710	19,710	19,710	19,710	19,710	19,710
19									
20		Total Steam Plant	810,794	813,140	818,784	819,532	820,272	822,910	811,182
21									
22									
23									
24	Other Production Plants:								
25		Structures & Improvements	697	697	697	697	697	697	697
26		Fuel Holders & Accessories	241	241	241	241	241	241	241
27		Prime Movers	54	54	54	54	54	54	54
28		Generators	3,074	3,074	3,074	3,074	3,074	3,074	3,074
29		Accessory Electric Equipment	127	127	127	127	127	127	127
30		Miscellaneous Equipment	4	4	4	4	4	4	4
31									
32		Total Other Production Plant	4,197	4,197	4,197	4,197	4,197	4,197	4,197
33									

Supporting Schedules:

Recap Schedules: B-9a

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Schedule B-9a

MONTHLY PLANT BALANCES 1971 YEAR - 13 MONTHS

Page 3 of 8

FLORIDA PUBLIC SERVICE COMMISSION  
 Provide the monthly plant balances for each account or sub-account to which an individual depreciation rate is applied. These balances should be the ones used to compute the monthly depreciation expense, excluding any amortization/recovery schedules.  
 (49900)

Type of Data Shown:  
 Historic Test Year Ended  
 Projected Test Year Ended 1/70  
 Prior Year Ended  
 Witness: R. J. Kethiman

Line No.	Sub-account Number	Account/ Sub-account Title	1970		1970		1970		1970		1970		1970	
			(A) December	(B) January	(C) February	(D) March	(E) April	(F) May	(G) June	(H) July	(I) August	(J) September	(K) October	(L) November
Transmission Plants														
1		Essentials	250.7	250.7	250.7	250.7	250.7	250.7	250.7	250.7	250.7	250.7	250.7	250.7
2		Structures & Improvements	332	332	332	332	332	332	332	332	332	332	332	332
3		Station Equipment	333	333	333	333	333	333	333	333	333	333	333	333
4		Towers & Poles	334	334	334	334	334	334	334	334	334	334	334	334
5		Poles & Structures	335	335	335	335	335	335	335	335	335	335	335	335
6		Overhead Conductors & Services	336	336	336	336	336	336	336	336	336	336	336	336
7		Underground Conductors & Services	337	337	337	337	337	337	337	337	337	337	337	337
8		Shades & Trails	338	338	338	338	338	338	338	338	338	338	338	338
9			339	339	339	339	339	339	339	339	339	339	339	339
10		Total Transmission	131,753	132,262	132,233	132,291	132,414	132,539	132,703					
11														
12														
13														
Distribution Plants														
14		Essentials	340.7	340.7	340.7	340.7	340.7	340.7	340.7	340.7	340.7	340.7	340.7	340.7
15		Structures & Improvements	341	341	341	341	341	341	341	341	341	341	341	341
16		Station Equipment	342	342	342	342	342	342	342	342	342	342	342	342
17		Towers, Towers & Structures	343	343	343	343	343	343	343	343	343	343	343	343
18		Poles, Towers & Structures	344	344	344	344	344	344	344	344	344	344	344	344
19		Overhead Conductors & Services	345	345	345	345	345	345	345	345	345	345	345	345
20		Underground Conductors & Services	346	346	346	346	346	346	346	346	346	346	346	346
21		Underground Conductors & Services	347	347	347	347	347	347	347	347	347	347	347	347
22		Line Transformers	348	348	348	348	348	348	348	348	348	348	348	348
23		Services-Overhead	349.1	349.1	349.1	349.1	349.1	349.1	349.1	349.1	349.1	349.1	349.1	349.1
24		Services-Underground	349.2	349.2	349.2	349.2	349.2	349.2	349.2	349.2	349.2	349.2	349.2	349.2
25		Services-Base Power Panel	349.3	349.3	349.3	349.3	349.3	349.3	349.3	349.3	349.3	349.3	349.3	349.3
26		Power	350	350	350	350	350	350	350	350	350	350	350	350
27		Street Lighting & Signal Systems	351	351	351	351	351	351	351	351	351	351	351	351
28														
29		Total Distribution	374,922	375,960	377,400	379,310	380,346	382,151	383,134					
30														
31														
32														
33														

Supporting Schedules:

Recap Schedules: B-8a

FLORIDA PUBLIC SERVICE COMMISSION ss EFLMAD:001 Provide the monthly plant balances for each account or sub-account to which an individual depreciation rate is applied. These balances should be the ones used to compute the monthly depreciation expenses estimating any amortization/reservey schedule.

Type of Data Shown:  
 Historic Test Year Ended  
 Projected Test Year Ended 1990  
 Prior Year Ended  
 Olmstead: E. J. McWilliam

(0000)

Line No.	Account/ Sub-account	Account/ Sub-account 11119	July	August	September	October	November	December 1990	13-month average	
<b>Transmission Plant:</b>										
1	Transmission Plant:	350.2								
2	Essentials	332	8,966	9,645	9,603	9,645	9,645	9,644	8,978	
3	Structures & Improvements	332	1,180	1,207	1,214	1,215	1,223	1,226	1,181	
4	Station Equipment	333	44,994	43,333	42,413	42,434	42,348	42,152	44,542	
5	Towers & Poles	334	21,691	24,146	24,196	24,211	24,294	24,649	23,912	
6	Poles & Structures	333	20,499	20,919	20,932	20,943	21,027	21,341	20,793	
7	Overhead Conductors & Devices	334	23,247	23,499	23,536	23,289	23,428	23,993	23,239	
8	Underground Conductors & Devices	334	8,917	9,616	9,678	9,633	9,669	9,704	8,721	
9	Roads & Trails	339	56	57	57	57	57	58	56	
10	Total Transmission		133,983	133,726	133,443	133,588	133,664	133,772	133,993	
11										
12										
13										
14	<b>Distribution Plant:</b>									
15	Essentials	340.2	301	301	333	333	333	367	291	
16	Structures & Improvements	341	8,481	8,519	8,538	8,590	8,626	8,714	8,479	
17	Station Equipment	342	76,146	76,493	76,892	77,137	77,443	78,239	75,694	
18	Poles, Towers & Structures	344	31,643	31,847	32,163	32,303	32,523	33,044	31,323	
19	Overhead Conductors & Devices	343	64,139	64,426	64,720	64,949	65,244	65,914	63,733	
20	Underground Conductors & Devices	346	1,694	1,699	1,694	1,699	1,694	1,115	1,678	
21	Line Transformers	347	20,541	20,429	20,723	20,803	20,891	21,165	20,414	
22	Line Transformers	348	88,572	88,733	89,157	89,390	89,889	90,884	87,827	
23	Services-Overhead	349.1	23,443	23,304	23,472	23,770	23,879	24,144	23,208	
24	Services-Underground	349.2	9,499	9,490	9,534	9,570	9,610	9,709	9,391	
25	Services-Manual Power Panel	349.3	9,283	9,442	9,442	9,442	9,442	9,539	9,224	
26	Services	370	20,397	20,483	20,578	20,637	20,744	20,927	20,270	
27	Street Lighting & Signal System	373	12,387	12,469	12,443	12,513	12,544	12,674	12,380	
28										
29	Total Distribution		307,471	309,338	311,144	312,444	314,207	316,387	305,244	
30										
31										
32										
33										

Supporting Schedules:

Backup Schedules: B-8a

FLORIDA PUBLIC SERVICE COMMISSION 44 2PLMATION: Provide the monthly plant balances for each account or sub-account to which an individual depreciation rate is applied. These balances should be the ones used to compute the monthly depreciation expense excluding any amortization/recovery schedules. (8800)

Type of Data Shown:  
 Historic Test Year Ended  
 Projected Test Year Ended 1990  
 Prior Year Ended  
 Wisconsin R. J. Robinson

Line No.	Account/ Sub-account Number	Account/ Sub-account Title	Month											
			(A) 1989 December	(B) 1990 January	(C) February	(D) March	(E) April	(F) May	(G) June					
1	General Plant-Depreciables													
2	Structures & Improvements		49,778	49,285	49,218	49,228	49,238	49,248	49,258					
3	Amortizations		392.1	2,091	2,103	2,103	2,119	2,154	2,173					
4	Light Tractor		392.2	2,467	2,594	2,585	2,522	2,543	2,588					
5	Heavy Tractor		392.3	9,409	9,337	9,481	9,481	9,445	9,738					
6	Trailers		392.7	843	828	824	824	829	882					
7	Storage Equipment		393	1,286	1,285	1,271	1,278	1,292	1,308					
8	Tools, Shop & Garage Equip.		394	764	764	771	777	784	784					
9	Laboratory Equipment		395	328	328	328	331	331	331					
10	Power Operator Equipment		396	429	429	429	429	438	431					
11	Communications Equipment		397	6,178	6,216	6,228	6,283	6,438	6,442					
12	Total General Plant-Depreciable		73,124	73,194	73,326	73,421	73,482	73,937	74,238					
13														
14														
15														
16	General Plant-Nondepreciables													
17	Office Furn. & Equip. - 5-Yr.		391	6,412	6,429	6,483	6,526	6,608	6,624					
18	Office Furn. & Equip. - 7-Yr.		391	10,314	10,314	10,319	10,324	10,329	10,338					
19	Transportation - Motor & Other - 7-Yr.		392	71	71	71	71	71	71					
20	Storage Equipment		393	988	988	984	988	1,081	1,086					
21	Tools, Shop & Garage Equip.		394	1,886	1,886	1,903	1,917	1,933	1,953					
22	Laboratory Equipment		395	2,313	2,313	2,317	2,328	2,328	2,347					
23	Communications Equipment		397	2,294	2,221	2,226	2,234	2,271	2,281					
24	Miscellaneous Equipment		398	2,029	2,061	2,066	2,077	2,088	2,097					
25														
26	Total General Plant-Nondepreciable		26,439	26,475	26,521	26,617	26,814	26,999	27,287					
27	Total General Plant		99,563	99,669	99,847	100,098	100,496	100,947	101,495					
28														
29														
30														
31														
32														
33														

Supporting Schedules:

Supporting Schedules: 9-8a

FLORIDA PUBLIC SERVICE COMMISSION  
 COMPANY: GULF POWER COMPANY  
 ACCOUNT NO. 091545-01

Type of Data Shown:  
 Historic Test Year Ended  
 Projected Test Year Ended 1990  
 Prior Year Ended  
 Wisconsin R. J. McMillan

Provide the monthly plant balance for each account or sub-account to which an individual depreciation rate is applied. These balances should be the ones used to compute the monthly depreciation expense including any amortization/recovery schedules.  
 (00000)

Line No.	Account/ Sub-account	Account/ Sub-account Title	July	August	September	October	November	December	1990	13-Month Average
1	General Plant-Depreciable									
2	Structures & Improvements	390	49,200	49,205	49,253	49,300	49,405	49,405	50,058	49,340
3	Automobile	392.1	2,283	2,283	2,282	2,282	2,216	2,216	2,220	2,160
4	Light Trucks	392.2	2,421	2,421	2,421	2,420	2,420	2,420	2,420	2,375
5	Heavy Trucks	392.3	10,040	10,040	10,040	10,040	10,040	10,112	10,175	9,825
6	Trailers	392.7	973	973	974	974	974	974	977	977
7	Storage Equipment	393	1,202	1,201	1,200	1,200	1,200	1,200	1,200	1,200
8	Tools, Shop & Garage Equip.	394	783	783	783	787	794	794	794	791
9	Laboratory Equipment	395	330	330	349	348	347	347	347	330
10	Power Operated Equipment	396	433	433	433	433	433	433	433	431
11	Communications Equipment	397	6,330	6,613	6,629	6,704	6,719	6,719	6,808	6,607
12	Total General Plant-Depreciable		74,471	74,500	74,616	74,715	74,861	75,785	76,142	74,142
13										
14										
15										
16	General Plant-Non-Depreciable									
17	Office Furn. & Equip. - 5-Yr.	391	4,944	7,070	7,070	7,136	7,194	7,260	7,260	6,818
18	Office Furn. & Equip. - 7-Yr.	391	10,631	10,640	10,639	10,640	10,632	10,632	10,943	10,644
19	Tramways, Trolleys & Other - 7-Yr.	392	71	71	71	71	71	71	71	71
20	Storage Equipment	393	1,017	1,018	1,018	1,018	1,018	1,018	1,018	1,004
21	Tools, Shop & Garage Equip.	394	1,982	2,000	2,021	2,042	2,060	2,060	2,060	1,971
22	Laboratory Equipment	395	2,364	2,304	2,300	2,292	2,295	2,295	2,333	2,333
23	Communications Equipment	397	2,208	2,293	2,299	2,312	2,319	2,319	2,319	2,273
24	Miscellaneous Equipment	390	2,163	2,180	2,192	2,210	2,220	2,221	2,221	2,137
25										
26	Total General Plant-Non-Depreciable		27,467	27,666	27,706	28,079	28,209	28,287	28,287	27,272
27										
28	Total General Plant		101,930	102,156	102,320	102,794	103,070	103,990	104,429	101,414
29										
30										
31										
32										
33										

Schedule B-9a

MONTHLY PLANT BALANCES TEST YEAR - 13 MONTHS

FLORIDA PUBLIC SERVICE CORPORATION  
 COMPANY: GULF POWER COMPANY  
 DECKET NO. 891345-01

1990 EPR/UNITIONS: Provide the monthly plant balances for each account or sub-account to which an individual depreciation rate is applied. These balances should be the ones used to compute the monthly depreciation expenses including any amortization/accrual schedules. (9999)

Type of Beta System:  
 Historic Test Year Ended  
 Projected Test Year Ended 1990  
 Prior Year Ended  
 Bitmanan R. J. McMillan

Line No.	Account/ Sub-account	Account/ Sub-account 11/10	(A) 1989 December	(B) 1990 January	(C) February	(D) March	(E) Apr-11	(F) May	(G) June
1	Non-depreciable Plant:								
2	Grass Land	310	4,476	4,476	4,476	4,476	4,476	4,476	4,476
3	Transmission Land	230	1,120	1,120	1,120	1,120	1,120	1,120	1,120
4	Distribution Land	340	820	820	820	820	820	820	820
5	General Plant Land	209	6,481	6,481	6,481	6,481	6,481	6,481	6,481
6	Intangible Plant	301,282	0	0	0	0	0	0	0
7	Total Non-depreciable Plant		13,133	13,133	13,133	13,133	13,133	13,133	13,133
8									
9									
10									
11	Merchandise	300	1,937	2,022	2,022	2,022	2,022	2,022	2,022
12		372	300	310	310	310	310	310	310
13		303	29	40	40	40	40	40	40
14			13	14	14	14	14	14	14
15			71	74	74	74	74	74	74
16			4	4	4	4	4	4	4
17			4	4	4	4	4	4	4
18									
19	Total Merchandise		2,300	2,470	2,470	2,470	2,470	2,470	2,470
20									
21									
22	Total Plant-in-Service		1,420,723	1,431,804	1,431,804	1,437,236	1,438,993	1,444,481	1,448,790
23									
24									
25									
26									
27									
28									
29									
30									
31									
32									
33									

Supporting Schedules:

Backup Schedules: B-9a



FLORIDA PUBLIC SERVICE COMMISSION  
 COMPANY: GULF POWER COMPANY  
 BOOKS NO. 091349-01

EXPLANATION: For the monthly plant balances for each account or sub-account to which an individual depreciation rate is applied. These balances should be the ones used to compute the monthly depreciation expenses excluding any amortization/recovery schedules. (0000)

Type of Data Shown:  
 Historic Test Year Ended  
 Projected Test Year Ended 1990  
 Prior Year Ended  
 Witness: R. J. McMillan

Line No.	Account/ Sub-account	Account/ Sub-account 11/18	Month												13-Month Average
			July	August	September	October	November	December 1990	December 1989						
1	Non-Depreciable Plant														
2	Green Land	316	4,476	4,476	4,476	4,476	4,476	4,476	4,476	4,476	4,476	4,476	4,476	4,476	
3	Transmission Land	250	1,130	1,130	1,130	1,130	1,130	1,130	1,130	1,130	1,130	1,130	1,130	1,130	
4	Substation Land	360	830	830	830	830	830	830	830	830	830	830	830	830	
5	General Plant Land	309	6,681	6,681	6,681	6,681	6,681	6,681	6,681	6,681	6,681	6,681	6,681	6,681	
6	Intangible Plant	301,302	0	0	0	0	0	0	0	0	0	0	0	0	
7															
8	Total Non-Depreciable Plant		13,133	13,133	13,204	13,204	13,204	13,204	13,204	13,204	13,204	13,204	13,179	13,179	
9															
10															
11	Merchandise	390	2,022	2,022	2,022	2,022	2,022	2,022	2,022	2,022	2,022	2,022	2,017	2,017	
12		392	318	318	318	318	318	318	318	318	318	318	317	317	
13		393	40	40	40	40	40	40	40	40	40	40	40	40	
14		394	14	14	14	14	14	14	14	14	14	14	14	14	
15		395	74	74	74	74	74	74	74	74	74	74	74	74	
16			4	4	4	4	4	4	4	4	4	4	4	4	
17			6	6	6	6	6	6	6	6	6	6	6	6	
18															
19	Total Merchandise		2,478	2,478	2,478	2,478	2,478	2,478	2,478	2,478	2,478	2,478	2,472	2,472	
20															
21															
22	Total Plant-in-Service		1,454,116	1,459,609	1,467,439	1,470,389	1,473,472	1,483,918	1,483,918	1,483,918	1,483,918	1,483,918	1,481,703	1,481,703	
23															
24															
25															
26															
27															
28															
29															
30															
31															
32															
33															

Supporting Schedules:

Recap Schedules B-9a

FLORIDA PUBLIC SERVICE COMMISSION

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

Type of Data Shown:

Historic Test Year Ended

Projected Test Year Ended 1990

Prior Year Ended

Witness: R. J. McMillan

COMPANY: GULF POWER COMPANY

BUCKET NO. 091343-F1

(0000)

Line No.	Account/ Sub-account Number	Account/ Sub-account Title	(A) 1989 December	(B) 1990 January	(C) February	(D) March	(E) April	(F) May	(G) June
1	Steam Production-Depreciable:								
2	Crist Plant		127,208	128,833	128,858	129,274	129,993	129,872	130,415
3	Scholz Plant		18,278	18,361	18,444	18,527	18,610	18,693	18,776
4	Bath Plant		41,444	41,731	42,018	42,281	42,568	42,780	43,041
5	Baniel Plant		68,963	61,499	62,833	62,568	65,183	63,638	64,173
6	Scherer Plant		19,261	19,738	20,215	20,692	21,169	21,646	22,123
7	Essenets	310.2	34	34	34	34	34	34	35
9	Total Depreciable Steam Plant		267,190	269,396	271,602	273,376	275,477	276,663	278,563
11	Steam Production-Amortizable:								
13	Carville Weather Station - 7-Yr.		143	146	147	148	149	150	151
14	Prod. Pit. Furn. & Equip. - 5-Yr.	316	284	289	214	219	224	229	235
15	Prod. Pit. Furn. & Equip. - 7-Yr.	316	4,303	4,399	4,495	4,590	4,686	4,782	4,877
16	Baniel Cooling Lake		3,682	3,634	3,664	3,698	3,731	3,763	3,795
18	Total Amortizable Steam Plant		8,254	8,388	8,522	8,635	8,790	8,924	9,058
20	Total Steam Plant		275,444	277,784	280,124	282,031	284,267	285,587	287,621
24	Other Production Plant:								
25	Structures & Improvements	341	439	441	443	445	447	449	451
26	Fuel Holders & Accessories	342	221	221	221	222	222	222	223
27	Prime Movers	343	18	18	18	18	18	18	18
28	Generators	344	2,515	2,529	2,525	2,529	2,533	2,538	2,542
29	Accessory Electric Equipment	345	90	90	90	90	91	91	91
30	Miscellaneous Equipment	346	4	4	4	4	4	4	4
32	Total Other Production Plant		3,287	3,294	3,301	3,308	3,315	3,322	3,329

Supporting Schedules:

Recap Schedules: B-8b

FLORIDA PUBLIC SERVICE COMMISSION

PROPERTY: GULF POWER COMPANY

BOOKET NO. 091543-61

(00000)

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

Type of Data Shown:  
Historic Test Year Ended  
Projected Test Year Ended 1990  
Prior Year Ended  
Witness: R. J. McMillan

Line No.	Account/ Sub-account Number	Account/ Sub-account Title	Month												13-Month Average			
			July	August	September	October	November	December 1990	December 1989	December 1988	December 1987	December 1986	December 1985					
1	Steam Production-Boiler																	
2	Crist Plant		130,998	130,943	130,189	130,024	131,777	132,712	130,046	130,768	130,768	130,768	130,768	130,768	130,768	130,768	130,768	130,768
3	DeKalb Plant		18,829	18,539	19,022	19,103	19,160	19,160	19,220	19,220	19,220	19,220	19,220	19,220	19,220	19,220	19,220	19,220
4	Bald Plant		43,304	43,304	43,304	43,304	43,304	43,304	43,304	43,304	43,304	43,304	43,304	43,304	43,304	43,304	43,304	43,304
5	Bald Plant		64,708	63,243	63,753	64,268	64,786	64,786	64,786	64,786	64,786	64,786	64,786	64,786	64,786	64,786	64,786	64,786
6	DeKalb Plant		22,600	22,077	22,594	23,111	23,628	24,145	24,662	25,179	25,696	26,213	26,730	27,247	27,764	28,281	28,798	29,315
7	Excesses		35	35	35	35	35	35	35	35	35	35	35	35	35	35	35	35
8			310.2															
9	Total Depreciable Steam Plant		289,004	281,742	281,939	283,079	286,024	287,094	287,901	287,901	287,901	287,901	287,901	287,901	287,901	287,901	287,901	287,901
10																		
11																		
12	Steam Production-Boiler																	
13	Carroll's Weather Station - 7-IV.		152	153	154	155	156	158	158	158	158	158	158	158	158	158	158	158
14	Prod. Plt. Furn. & Equip. - 5-IV.		241	247	253	259	265	270	276	281	286	291	296	301	306	311	316	321
15	Prod. Plt. Furn. & Equip. - 7-IV.		4,972	5,047	5,121	5,196	5,271	5,346	5,421	5,496	5,571	5,646	5,721	5,796	5,871	5,946	6,021	6,096
16	Bald Cooling Lake		3,827	3,869	3,912	3,954	3,996	4,038	4,080	4,122	4,164	4,206	4,248	4,290	4,332	4,374	4,416	4,458
17			9,192	9,327	9,460	9,594	9,728	9,862	9,996	10,130	10,264	10,398	10,532	10,666	10,800	10,934	11,068	11,202
18	Total Depreciable Steam Plant		299,196	291,069	291,399	293,073	295,752	297,759	299,639	299,639	299,639	299,639	299,639	299,639	299,639	299,639	299,639	299,639
19																		
20	Total Steam Plant		289,196	281,742	281,939	283,079	286,024	287,094	287,901	287,901	287,901	287,901	287,901	287,901	287,901	287,901	287,901	287,901
21																		
22																		
23																		
24	Other Production Plants																	
25	Structures & Improvements		341	335	329	323	317	311	305	299	293	287	281	275	269	263	257	251
26	Fuel Handlers & Accessories		223	223	224	224	224	224	224	224	224	224	224	224	224	224	224	224
27	Priar Boilers		18	18	18	18	18	18	18	18	18	18	18	18	18	18	18	18
28	Generators		2,347	2,332	2,316	2,301	2,286	2,271	2,256	2,241	2,226	2,211	2,196	2,181	2,166	2,151	2,136	2,121
29	Accessory Electric Equipment		91	91	91	91	91	91	91	91	91	91	91	91	91	91	91	91
30	Miscellaneous Equipment		346	346	346	346	346	346	346	346	346	346	346	346	346	346	346	346
31																		
32	Total Other Production Plant		3,336	3,343	3,350	3,357	3,364	3,371	3,378	3,385	3,392	3,399	3,406	3,413	3,420	3,427	3,434	3,441
33																		

Supporting Schedules

Supporting Schedules B-10

FLORIDA PUBLIC SERVICE COMMISSION  
 COMPANY: GULF POWER COMPANY  
 PROJECT NO. 091345-61

TYPE OF DATA SHOWN:  
 Historical Test Year Ended  
 Projected Test Year Ended 1999  
 For Year Ended  
 Witness: R. J. McMillan

(0000)

Line No.	Account/ Sub-account Number	Account/ Sub-account Title	Month											
			(A) 1999 December	(B) 1999 January	(C) February	(D) March	(E) April	(F) May	(G) June					
1	Transmission Plant:		2,932	2,942	2,972	2,982	2,992	2,992	2,992	2,992	2,992	2,992	2,992	
2	Easements		332	641	646	651	657	663	668	673	678	683	688	
3	Structures & Improvements		635	641	646	651	657	663	668	673	678	683	688	
4	Station Equipment		13,364	13,678	13,986	14,294	14,602	14,910	15,218	15,526	15,834	16,142	16,450	
5	Towers & Fixtures		10,617	10,672	10,726	10,779	10,832	10,885	10,938	10,991	11,044	11,097	11,150	
6	Poles & Fixtures		6,715	6,768	6,820	6,872	6,924	6,976	7,028	7,080	7,132	7,184	7,236	
7	Overhead Conductors & Services		10,693	10,948	10,682	10,431	10,179	9,927	9,675	9,423	9,171	8,919	8,667	
8	Underground Conductors & Services		239	218	224	229	233	237	241	245	249	253	257	
9	Roads & Trails		10	10	10	10	10	10	10	10	10	10	10	
10	Total Transmission		44,398	44,895	45,186	45,483	45,779	46,077	46,375	46,673	46,971	47,269	47,567	
11	Total Transmission		44,398	44,895	45,186	45,483	45,779	46,077	46,375	46,673	46,971	47,269	47,567	
12	Total Transmission		44,398	44,895	45,186	45,483	45,779	46,077	46,375	46,673	46,971	47,269	47,567	
13	Distribution Plant:		346.2	341	336	331	326	321	316	311	306	301	296	
14	Easements		341	336	331	326	321	316	311	306	301	296	291	
15	Structures & Improvements		1,519	1,537	1,555	1,573	1,591	1,609	1,627	1,645	1,663	1,681	1,699	
16	Station Equipment		17,190	17,361	17,532	17,702	17,873	18,043	18,213	18,383	18,553	18,723	18,893	
17	Towers & Fixtures		19,693	19,282	19,449	19,617	19,784	19,951	20,118	20,285	20,452	20,619	20,786	
18	Poles & Fixtures		20,468	20,583	20,759	20,875	21,042	21,209	21,376	21,543	21,710	21,877	22,044	
19	Overhead Conductors & Services		345	345	345	345	345	345	345	345	345	345	345	
20	Underground Conductors & Services		346	347	348	349	350	351	352	353	354	355	356	
21	Roads & Trails		347	347	347	347	347	347	347	347	347	347	347	
22	Line Transformers		348	348	348	348	348	348	348	348	348	348	348	
23	Services-Overhead		349.1	349.1	349.1	349.1	349.1	349.1	349.1	349.1	349.1	349.1	349.1	
24	Services-Underground		349.2	349.2	349.2	349.2	349.2	349.2	349.2	349.2	349.2	349.2	349.2	
25	Services-House Power Panel		349.3	349.3	349.3	349.3	349.3	349.3	349.3	349.3	349.3	349.3	349.3	
26	Meter		379	379	379	379	379	379	379	379	379	379	379	
27	Street Lighting & Signal Systems		373	373	373	373	373	373	373	373	373	373	373	
28	Total Distribution		116,711	117,893	119,079	120,267	121,450	122,639	123,827	125,015	126,203	127,391	128,579	
29	Total Distribution		116,711	117,893	119,079	120,267	121,450	122,639	123,827	125,015	126,203	127,391	128,579	
30	Total Distribution		116,711	117,893	119,079	120,267	121,450	122,639	123,827	125,015	126,203	127,391	128,579	
31	Total Distribution		116,711	117,893	119,079	120,267	121,450	122,639	123,827	125,015	126,203	127,391	128,579	
32	Total Distribution		116,711	117,893	119,079	120,267	121,450	122,639	123,827	125,015	126,203	127,391	128,579	
33	Total Distribution		116,711	117,893	119,079	120,267	121,450	122,639	123,827	125,015	126,203	127,391	128,579	

Supporting Schedules:

Schedule Schedules: B-9

PLUMBIA PUBLIC SERVICE COMMISSION  
 COMMENT: GAS POWER COMPANY  
 DEPRECIATION: Provide the monthly reserve balances for each account or sub-account to which an individual depreciation rate is applied.

PROJECT NO. 991245-E1

(1999)

Type of Data Shown:  
 Historic Test Year Loaded  
 Projected Test Year Loaded 1999  
 Prior Year Loaded  
 Witness: R. J. McMillan

Line No.	Account/ Sub-account	Account/ Sub-account Title	13-Month Average											
			July	August	September	October	November	December 1999	December	13-Month Average				
1		Transmission Plant:												
2		Essentials	239.2	2,422	2,433	2,444	2,455	2,446	2,477	2,413				
3		Structures & Improvements	332	673	680	687	692	698	704	649				
4		Station Equipment	333	14,126	14,222	14,335	14,432	14,541	14,639	14,010				
5		Towers & Fixtures	334	10,983	11,079	11,083	11,128	11,180	11,226	10,920				
6		Poles & Fixtures	335	7,049	7,113	7,165	7,209	7,229	7,264	7,015				
7		Overhead Conductors & Services	336	10,863	10,907	10,962	11,010	11,062	11,109	10,866				
8		Underground Conductors & Services	338	251	254	260	262	267	268	243				
9		Roads & Trails	339	10	10	10	10	10	11	10				
10		Total Transmission	46,601	46,948	47,166	47,398	47,683	47,930	48,294					
11														
12														
13														
14		Distribution Plant:												
15		Essentials	360.2	130	130	130	130	130	130	130				
16		Structures & Improvements	361	1,422	1,434	1,443	1,452	1,462	1,472	1,469				
17		Station Equipment	362	18,151	18,234	18,348	18,437	18,530	18,645	17,995				
18		Poles, Towers & Fixtures	364	20,249	20,372	20,529	20,643	20,808	20,936	20,074				
19		Overhead Conductors & Services	365	21,439	21,558	21,649	21,779	21,896	22,019	21,279				
20		Underground Conduct	366	441	441	442	443	444	445	441				
21		Underground Conductors & Services	367	5,249	5,314	5,326	5,397	5,441	5,487	5,219				
22		Line Transformers	368	28,641	28,845	29,077	29,286	29,510	29,740	28,343				
23		Services-Overhead	369.1	10,183	10,175	10,246	10,315	10,386	10,461	10,015				
24		Services-Underground	369.2	1,305	1,327	1,340	1,368	1,389	1,410	1,278				
25		Services-House Power Final	369.3	5,123	5,138	5,151	5,165	5,180	5,196	5,102				
26		Retier	370	8,141	8,183	8,223	8,263	8,303	8,349	8,083				
27		Street Lighting & Signal Systems	373	3,199	3,251	3,301	3,351	3,404	3,457	3,140				
28														
29		Total Distribution	123,821	124,670	125,071	126,256	127,101	127,975	122,722					
30														
31														
32														
33														

Supporting Schedules:

Asset Schedules: B-8B

Schedule 9-99

MONTHLY RESERVE BALANCES TEST YEAR - 13 MONTHS

Page 5 of 8

FURNISH PUBLIC SERVICE CORPORATION

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

Type of Data Shown:  
Historic Test Year Ended  
Projected Test Year Ended 1990  
Prior Year Ended  
Attorney: R. J. McMillan

BOOKS NO. 091343-41

199001

Line No.	Account/ Sub-account Number	Account/ Sub-account Title	(A) 1989 December	(B) 1990 January	(C) February	(D) March	(E) April	(F) May	(G) June
1	General Plant-Depreciable		390	4,400	4,707	4,814	4,921	7,028	7,135
2	Structures & Improvements		392.1	732	760	788	803	821	845
3	Autobuses		392.2	800	905	930	938	949	961
4	Light Trucks		392.3	3,317	3,543	3,697	3,972	3,300	3,579
5	Heavy Trucks		392.7	206	287	288	283	279	277
6	Trailers		393	335	344	353	361	369	375
7	Storage Equipment		394	102	104	106	108	111	104
8	Tools, Shop & Garage Equip.		395	34	35	37	40	37	42
9	Laboratory Equipment		396	173	175	176	177	178	179
10	Power Operated Equipment		397	1,725	1,749	1,773	1,797	1,822	1,847
11	Communications Equipment								
12	Total General Plant-Depreciable		14,304	14,629	14,874	15,019	15,185	15,343	15,423
13									
14									
15									
16	General Plant-Nondepreciable		391	2,845	2,943	3,024	3,105	3,186	3,267
17	Office Furn. & Equip. - 5-Yr.		391	3,353	3,444	3,574	3,485	3,793	3,906
18	Office Furn. & Equip. - 7-Yr.		392	43	44	45	46	47	48
19	Transport. - Motor & Other - 7-Yr.		393	309	390	400	410	420	447
20	Storage Equipment		394	697	716	725	734	773	792
21	Tools, Shop & Garage Equip.		395	430	437	443	447	451	455
22	Laboratory Equipment		396	410	436	441	447	451	455
23	Communications Equipment		397	827	846	846	883	903	924
24	Miscellaneous Equipment								
25									
26	Total General Plant-Nondepreciable		9,432	9,774	10,016	10,310	10,482	10,896	11,170
27									
28	Total General Plant		23,816	24,353	24,890	25,329	25,787	26,239	26,593
29									
30									
31									
32									
33									

Supplemental Schedule 9-99

Supplemental Schedule 9-99

Schedule 9-79

MONTHLY RESERVE BALANCES TEST YEAR - 13 MONTHS

Page 6 of 8

FLORIDA PUBLIC SERVICE COMMISSION  
 DEPARTMENT: GULF POWER COMPANY  
 ACCOUNT NO. 091345-61

Type of Data Shown:  
 Historic Test Year Ended  
 Projected Test Year Ended 1999  
 Prior Year Ended  
 Witness: R. J. McMillan

(0000)

Line No.	Account / Sub-account Number	Account / Sub-account Title	Month												
			July	August	September	October	November	December 1999	December 1999	13-month average					
1	General Plant-Depreciable	390	7,349	7,436	7,563	7,679	7,777	7,863	7,900	7,962	7,962	7,962	7,962	7,962	
2	Structures & Improvements	392.1	864	803	792	771	751	731	711	691	671	651	631	611	
3	Automobiles	392.2	972	963	954	945	936	927	918	909	900	891	882	873	
4	Light Trucks	392.3	3,527	3,525	3,522	3,519	3,516	3,513	3,510	3,507	3,504	3,501	3,498		
5	Heavy Trucks	392.7	265	262	259	256	253	250	247	244	241	238	235		
6	Trailers	393	390	396	402	411	420	429	438	447	456	465	474		
7	Storage Equipment	394	97	92	87	82	77	72	67	62	57	52	47		
8	Tools, Shop & Storage Equip.	395	43	44	45	46	47	48	49	50	51	52	53		
9	Laboratory Equipment	396	181	182	183	184	185	186	187	188	189	190	191		
10	Power Generated Equipment	396	1,913	1,916	1,919	1,922	1,925	1,928	1,931	1,934	1,937	1,940	1,943		
11	Communications Equipment	397													
12	Total General Plant-Depreciable		13,381	13,379	13,899	14,062	14,322	14,577	14,832	15,087	15,342	15,597	15,852		
13															
14															
15															
16	General Plant-Nondepreciable	391	3,429	3,510	3,591	3,672	3,753	3,834	3,915	4,000	4,085	4,170	4,255		
17	Office Furn. & Equip. - 5-Yr.	391	4,127	4,237	4,338	4,448	4,559	4,669	4,779	4,889	4,999	5,109	5,219		
18	Office Furn. & Equip. - 7-Yr.	392	79	71	72	73	74	75	76	77	78	79	80		
19	Transport.-Buses & Other - 7-Yr.	393	437	447	477	487	497	507	517	527	537	547	557		
20	Storage Equipment	394	831	829	827	825	823	821	819	817	815	813	811		
21	Tools, Shop & Storage Equip.	395	799	797	795	793	791	789	787	785	783	781	779		
22	Laboratory Equipment	396	789	814	840	865	891	917	943	969	995	1,021	1,047		
23	Communications Equipment	397													
24	Miscellaneous Equipment	398													
25															
26	Total General Plant-Nondepreciable		11,646	11,719	12,003	12,295	12,589	12,883	13,177	13,471	13,765	14,059	14,353		
27															
28	Total General Plant		27,027	27,438	27,902	28,357	28,911	29,465	30,019	30,573	31,127	31,681	32,235		
29															
30															
31															
32															
33															

Supporting Schedules:

See Schedule 9-20

Schedule B-9

MONTHLY RESERVE BALANCES TEST YEAR - 13 MONTHS

Page 7 of 8

FEDERAL PUBLIC SERVICE COMMISSION

COMPANY: BALS POWER COMPANY

DOCKET NO. 871345-E1

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

Type of Data Shown: Historical Test Year Ended Projected Test Year Ended 1990 Prior Year Ended Witness: R. J. Reilly

(0000)

Line No.	Account/ Sub-account Number	Account/ Sub-account Title	Type of Data Shown:												
			(A) 1989 December	(B) 1990 January	(C) February	(D) March	(E) April	(F) May	(G) June	(H) July	(I) August	(J) September	(K) October	(L) November	
1	Merchandise	390	527	531	535	540	545	549	554	559	564	569	574	579	584
2		392	160	167	169	170	171	172	173	174	175	176	177	178	179
3		393	9	9	9	9	9	9	9	9	9	9	9	9	9
4		391-3 Tr.	5	4	4	4	4	4	4	4	4	4	4	4	4
5		391-7 Tr.	15	16	17	17	18	18	19	19	20	20	20	20	20
6		394-7 Tr.	3	3	3	3	3	3	3	3	3	3	3	3	3
7		392-7 Tr.	3	3	3	3	3	3	3	3	3	3	3	3	3
8															
9	Total Merchandise		667	679	685	691	699	707	715						
10															
11															
12	201E - PPOC '80 Rate Case		291	332	373	414	454	495	535						
13															
14	Total Accumulated Depreciation		464,814	497,226	533,436	574,846	616,256	657,666	700,076	741,486	782,896	824,306	865,716	907,126	948,536
15															
16															
17															
18															
19															
20															
21															
22															
23															
24															
25															
26															
27															
28															
29															
30															
31															
32															
33															

Supporting Schedules:

Recap Schedule: B-9



FEDERAL PUBLIC SERVICE COMMISSION  
 COMPANY: GULF POWER COMPANY  
 ACCOUNT NO. 091345-11

(0000)

Type of Data Shown:  
 Historic Test Year Ended  
 Projected Test Year Ended 1990  
 Prior Year Ended  
 Witness: R. J. McMillan

Line No.	Account/ Sub-account	Account/ Sub-account Title	Month												
			July	August	September	October	November	December	1990	13-Month Average					
1	Merchandise	390	528	543	547	572	576	581	594						
2		392	120	122	124	124	129	131	138						
3		393	11	11	12	12	12	12	10						
4		391-5 Tr.	7	7	7	7	7	7	7						
5		391-7 Tr.	21	21	22	22	24	24	20						
6		394-7 Tr.	3	4	4	4	4	4	3						
7		395-7 Tr.	3	3	3	3	3	3	3						
8	Total Merchandise		723	731	739	747	753	763	713						
9															
10															
11	JOBITE - FPOC 84 Data Case		577	417	438	499	740	780	536						
12															
13	Total Accumulated Depreciation		491,281	494,736	496,443	500,207	504,306	506,628	487,240						
14															
15															
16															
17															
18															
19															
20															
21															
22															
23															
24															
25															
26															
27															
28															
29															
30															
31															
32															
33															

Supporting Schedules:

Form Schedules B-9B

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Itemize major capital additions to and retirements from electric plant in service for the most recent calendar year, the test year minus one, the test year and the test year plus one.

Type of Data Shown:  
 Historical Test Year Ended 1988  
 Projected Test Year Ended 1990  
 Prior Year Ended 1989  
 Witness: R. J. McMillan

COMPANY: GULF POWER COMPANY

DOCKET NO. 891345-E1

Line No.	P.E. No.	Description of Additions or (Retirements)	(1) 1988	(2) 1989	(3) 1990	(4) 1991
<b>ADDITIONS</b>						
6158		Crist 7-Occ. Air Heater Baskets & Rotor	0	0	0	5,000
2552		New Business Distribution	8,717	8,884	7,730	10,826
2601		208 115/12 KV Power Supply	5,929	(115)	2,249	0
3715		Second 115 KV Source to Destin	722	15,915	0	0
		<b>Total</b>	<b>15,368</b>	<b>23,884</b>	<b>9,979</b>	<b>15,826</b>
<b>RETIREMENTS</b>						
			0	0	0	0

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FLORIDA PUBLIC SERVICE COMMISSION  
 CONTRIBUTOR: Gulf Power Company  
 BOOK#1 NO. : 891345-61

DESCRIPTION: List all property either owned or acquired from other companies for the test year, and the prior year if the cost, original cost (to person who first dedicated property to public use), acquisition adjustment, book# no. and date of acquisition. Provide an explanation of the accounting treatment of each item.

Type of Data Shown:  
 Historical Test Year Ended \_\_\_/\_\_\_/\_\_\_  
 Projected Test Year Ended \_\_\_/\_\_\_/\_\_\_  
 I, Prior Year Ended 12/31/99  
 Witness: A. C. Scarborough

Line No.	Account No.	Description of Property	Acquisition Cost	Original Cost	Acquisition Adjustment	Book# No.	Date of Acquisition	Explanation of Property Accounting Treatment
NONE								

CT 42

Supporting Schedules:

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION  
 COMPANY: GULF POWER COMPANY  
 ACCOUNT NO. 091345-11

EXPLANATION: Provide 13 month average balances for each item of property held for future use and calculate the jurisdictional amounts for the test year, and the prior year if the test year is projected.

Type of Data Shown:  
 Projected Test Year Ended 1/90  
 Prior Year Ended 1989  
 Witness: R. J. McMillan  
 E. C. Conner's  
 E. B. Person  
 C. B. Lee

Property held for future use - Thirteen Month Average Balances - Prior Year Ended 12/31/89

Line No.	Acct. No.	Description of Item	(1) 13 Month Average 000's	(2) Jurisdictional Factor	(3) Jurisdictional Amount (1) x (2) 000's
1					
2					
3		Steen Production			
4	310	Curville	1,305	0.967101	1,291
5	310	Plant Bunsel	61	0.967101	59
6					
7					
8					
9					
10					
11		General			
12	309	Bayfront Office	1,624	0.979735	1,591
13	309	Panama City	83	0.979735	82
14	309	General Repair Facility	27	0.979735	27
15	309	Paca Blvd - Land Acquisition	437	0.979735	428
16					
17		Total	3,567		3,478
18					
19					
20					
21					
22					
23					
24					
25					
26					

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FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide 13 month average balances for each item of property held for future use and calculate the jurisdictional amounts for the test year, and the prior year if the test year is projected.

Type of Data Shown:  
 Projected Test Year Ended 1990  
 Prior Year Ended 1989  
 Witness: R. J. McMillan  
 E. C. Conners  
 E. B. Parson  
 C. R. Lee

COMPANY: GULF POWER COMPANY

DOCKET NO. 891345-E1

## Property Held for Future Use - Thirteen Month Average Balances - Test Year Ended 12/31/90

Line No.	Acct. No.	Description of Item	(1) 13 Month Average 0000's	(2) Jurisdictional Factor	(3) Jurisdictional Amount (1) x (2)
1					
2		Steam Production			
3	310	Coryville	1,398	0.967101	1,352
4	310	Plant Daniel	61	0.967101	59
5					
6					
7					
8					
9					
10		General			
11	389	Bayfront Office	1,844	0.979735	1,807
12	389	Panama City	83	0.979735	81
13	389	General Repair Facility	27	0.979735	26
14	389	Pace Blvd - Land Acquisition	612	0.979735	600
15					
16		Total	4,025		3,925
17					
18					
19					
20					
21					
22					
23					
24					
25					
26					

Supporting Schedules:

Recap Schedules: B-2a; B-3

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FLORIDA PUBLIC SERVICE COMMISSION  
 COMMERCIAL POWER COMPANY

EXPLANATION: Provide 13 monthly balances of  
 property held for future use for the test year and,  
 if the test year is projected, the prior year.

Type of Data Shown:  
 Projected Test Year Ended 1990  
 Prior Year Ended 1989

BOOKET NO. 091345-E1

Witness: R. J. McMillan  
 E. C. Connor  
 E. B. Parson  
 C. R. Lee

Line No.	Acct. No.	Description of Item	(A) DECEMBER 1988 000's	(B) JANUARY 1989 000's	(C) FEBRUARY 000's	(D) MARCH 000's	(E) APRIL 000's	(F) MAY 000's	(G) JUNE 000's
1									
2		Steam Production							
3	310	Coryville	1,326	1,326	1,326	1,326	1,326	1,326	1,326
4	310	Plant Rental	61	61	61	61	61	61	61
5									
6									
7									
8									
9									
10		General							
11	309	Buyfront Office	1,450	1,487	1,556	1,596	1,649	1,650	1,651
12	309	Panama City	83	83	83	83	83	83	83
13	309	General Repair Facility	27	27	27	27	27	27	27
14	309	Pace Blvd - Land Acquisition	208	275	300	373	375	408	414
15									
16		Total	3,159	3,279	3,353	3,446	3,521	3,553	3,562
17									
18									
19									
20									
21									
22									
23									
24									
25									
26									
27									
28									
29									

FLORIDA PUBLIC SERVICE COMMISSION  
 COMPANY: GOLF PIONEER COMPANY  
 BOOKET NO. 0912045-41

EXPLANATION: Provide 13 monthly balances of property held for future use for the last year and, if the last year is projected, the prior year.

Type of Data Shown:  
 Projected Last Year Ended 1990  
 Prior Year Ended 1989  
 Witness: R. J. McMillan  
 E. C. Coopers  
 E. B. Purson  
 C. B. Lee

Line No.	Acct. No.	Description of Item	(A) JULY 1989 000's	(B) AUGUST 000's	(C) SEPTEMBER 000's	(D) OCTOBER 000's	(E) NOVEMBER 000's	(F) DECEMBER 000's	(G) 13 MONTH AVERAGE 000's
1									
2		State Production							
3	310	Carville	1,226	1,226	1,226	1,254	1,266	1,276	1,235
4	310	Plant Banal	41	41	41	41	41	41	41
5									
6									
7									
8									
9									
10		General							
11	389	Bayfront Office	1,452	1,433	1,433	1,433	1,703	1,758	1,424
12	389	Panama City	83	83	83	83	83	83	83
13	389	General Repair Facility	27	27	27	27	27	27	27
14	389	Pace Blvd - Land Acquisition	546	547	552	552	552	552	437
15									
16		Total	3,493	3,497	3,702	3,732	3,792	3,837	3,347
17									
18									
19									
20									
21									
22									
23									
24									
25									
26									
27									
28									
29									

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FLORIDA PUBLIC SERVICE COMMISSION  
 COMPANY: GULF POWER COMPANY  
 ACCOUNT NO. 891345-11

EXPLANATION: Provide 13 monthly balances of property held for future use for the test year and, if the test year is projected, the prior year.

Type of Data Shown:  
 Projected Test Year Ended 1990  
 Prior Year Ended 1989  
 Witnesses: R. J. McMillan  
 E. C. Connor  
 E. D. Parsons  
 C. R. Lee

Line No.	Acct. No.	Description of Item	(A) DECEMBER 1989 000's	(B) JANUARY 1990 000's	(C) FEBRUARY 000's	(D) MARCH 000's	(E) APRIL 000's	(F) MAY 000's	(G) JUNE 000's
1									
2		Steam Production							
3	319	Carville	1,376	1,376	1,376	1,376	1,396	1,396	1,376
4	319	Plant Balance	61	61	61	61	61	61	61
5									
6									
7									
8									
9									
10		General							
11	389	Bayfront Office	1,758	1,758	1,758	1,808	1,808	1,838	1,838
12	389	Palmdale City	83	83	83	83	83	83	83
13	389	General Repair Facility	27	27	27	27	27	27	27
14	389	Face Blvd - Land acquisition	532	532	532	532	602	602	602
15									
16		Total	3,837	3,837	3,837	3,907	3,977	3,977	4,027
17									
18									
19									
20									
21									
22									
23									
24									
25									
26									
27									
28									
29									



FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide 13 monthly balances of property held for future use for the test year and, if the test year is projected, the prior year.

Type of Data Shown:  
 Projected Test Year Ended 1990  
 Prior Year Ended 1989  
 Witness: R. J. McMillan  
 E. C. Conners  
 E. B. Parson  
 C. D. Lee

COMPANY: GULF POWER COMPANY

BUCKET NO. 091345-E1

Line No.	Acct. No.	Description of Item	(A) JULY 1990 000's	(B) AUGUST 000's	(C) SEPTEMBER 000's	(D) OCTOBER 000's	(E) NOVEMBER 000's	(F) DECEMBER 000's	(G) 13 MONTH AVERAGE 000's
1									
2		Steam Production							
3	310	Caryville	1,406	1,406	1,416	1,416	1,416	1,426	1,398
4	310	Plant Daniel	61	61	61	61	61	61	61
5	312								
6									
7									
8									
9									
10		General							
11	309	Bayfront Office	1,050	1,050	1,900	1,900	1,900	1,971	1,844
12	309	Panama City	83	83	83	83	83	83	83
13	309	General Repair Facility	27	27	27	27	27	27	27
14	309	Pace Blvd - Land Acquisition	602	652	652	652	672	692	612
15									
16		Total	4,037	4,687	4,147	4,147	4,187	4,260	4,025
17			*****	*****	*****	*****	*****	*****	*****
18									
19									
20									
21									
22									
23									
24									
25									
26									
27									
28									
29									

Supporting Schedules:

Recap Schedules: B-2a; B-3

61)

233

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: GULF POWER COMPANY

BOOKET NO. 091345-E1

EXPLANATION: Provide details of property held for future use for the test year.

(0000)

Type of Data Shown:  
 Projected First Year Ended 1990  
 Prior Year Ended 1989  
 Witness: R. J. McMillan  
 E. C. Conners  
 S. B. Purson  
 C. R. Lee

Line No.	Description of Item	(A) Acquisition Date	(B) Date Comm. to Begin	(C) Expected In-Service Date	(D) Intended Use	(E) Curr. Use	(F) Purchase Cost	(G) Appreciation Rate (S Per Year)	(H) Cost of Improvements	(I) Serial Income	(J) Estimated Value Year end	(K) Amount in Previous Rate Base Charged	
1													
2	Carville Electric Generating Plant	Various 1963-1970	---	1993 - 2001	(1)	---	1,426	---	---	3	N/A	1,399	0
3													
4													
5	Bonnet Land	Various 1982-1989	---	1990	(1)	---	61	---	---	---	N/A	61	0
6													
7													
8	Pace Blvd. Land Acquisition	Various 1988-1990	---	1990	(2)	---	692	---	---	---	N/A	612	0
9													
10													
11	Bayfront Office	Various 1982-1990	---	1994 - 2010	(2)	---	1,971	---	---	---	N/A	1,844	0
12													
13													
14	Panama City Land Additional Parking	1974	---	1990	(2)	---	83	---	---	1	N/A	83	0
15													
16													
17	General Repair Facility	1982	---	1990	(2)	---	27	---	---	---	N/A	27	0
18													
19													
20													
21													
22													
23	(1) Production of Electricity												
24	(2) General Office Expansion												
25													
26													
27													
28													
29													

Supporting Schedules:

Recap Schedules: B-2a; B-3

FLORIDA PUBLIC SERVICE COMMISSION      EMBODIMENT:      Provide details of generating units placed on cold standby status for the test year, and the prior year if the test year is projected.

OWNER: Gulf Power Company

DOCKET NO.: 891345-E1

Type of Data Spans:

Historical Test Year Ended	___/___/___
Projected Test Year Ended	___/___/___
Prior Year Ended 12/31/89	___/___/89

Witness: A. E. Scrivener

Cold Standby Unit Name	Cost of Reactivation	Original In-Service Date	Date Last Placed on Cold Standby	MW Capacity	Reason for Placing on Cold Standby	Conditions That Would Prompt Reactivation
NONE						

Supporting Schedules:

Recog Schedules:

FEDERAL PUBLIC SERVICE COMMISSION  
 COUNTY OF ALF COUNTY  
 PROJECT NO. 871245-E1

EXPLANATION: For each major construction project whose cost exceeds \$5 million and all other construction projects as a group, provide the requested data for the test year, and the prior year if the test year is projected.

Type of Data Shown:  
 Historic Test Year Ended  
 Projected Test Year Ended 1999  
 Prior Year Ended  
 Witness: B. J. McMillan

CHIP 13-month average balance as of 12/31/89

(0000)

Line Project No.	Project Description	(1) 13 Month Average Balance Per Month	(2) Non-Electric Utility	(3) Total Electric Utility (1) - (2)	(4) Jurisdictional Factor	(5) Jurisdictional Amount (3) x (4)
1	STEAM PRODUCTION:					
2	20 Scherer Project-Unit No. 3	72	0	72	0.9755482	70
3	24 Valerand 125 MW Combustion Turbine	16	0	16	0.9755482	16
4	1163 Crist 7-Module Coal Pulverizers	300	0	300	0.9755482	379
5	River Projects	4,200	0	4,200	0.9755482	4,101
7	Total Steam Production	5,064	0	5,064	0.9755482	4,945
9	TRANSMISSION PLANTS:					
10	2601 and 115/12KV Power Supply	73	0	73	0.9755482	71
11	3715 Second 115KV Source to Denton	3,130	0	3,130	0.9755482	3,045
12	River Projects	592	0	592	0.9755482	578
14	Total Transmission Plant	3,803	0	3,803	0.9755482	3,714
16	DISTRIBUTION PLANTS:					
17	2601 and 115/12KV Power Supply	10	0	10	0.9755482	10
18	3715 Second 115KV Source to Denton	509	0	509	0.9755482	575
19	River Projects	8,424	0	8,424	0.9755482	8,227
21	Total Distribution Plant	9,023	0	9,023	0.9755482	8,812
23	GENERAL PLANTS:					
24	River Projects	504	0	504	0.9755482	570
25	Total General Plant	504	0	504	0.9755482	570
27	TOTAL COMPANY CHIP	18,474	0	18,474	0.9755482	18,041
29	TOTAL FEDERAL RETAINMENT	6,090	0	6,090	0.9755482	5,947
31	TOTAL STATE BOND RETAINMENT	12,304	0	12,304	0.9755482	12,094

FEDERAL PUBLIC SERVICE COMMISSION  
 COMPANY: GULF POWER COMPANY  
 PROJECT NO. 891345-11

EXPLANATION: For each major construction project whose cost exceeds \$5 million and all other construction projects as a group, provide the requested data for the last year, and the prior year if the last year is projected.

Type of Data Shown:  
 Historic Last Year Ended 1998  
 Projected Last Year Ended 1999  
 Prior Year Ended 1999  
 Witness: R. J. McMillan

CHIP 13-month average balance as of 12/31/90  
 (0000)

Line Project No.	Project Description	(1) 13 Month Average Balance Per Books	(2) Non-Electric Utility	(3) Total Electric Utility (1) + (2)	(4) Jurisdictional Factor	(5) Jurisdictional Amount (3) x (4)
1						
2	STEAM PRODUCTION:					
3	20 Scherer Project Unit No. 3	0	0	0	0.9765482	0
4	24 Balford 125 MW Combustion Turbine	148	0	148	0.9765482	145
5	1143 Crist 7-impulse Coal Pulverizers	1,535	0	1,535	0.9765482	1,519
6	River Projects	6,431	0	6,431	0.9765482	6,300
7	Total Steam Production	8,154	0	8,154	0.9765482	7,963
8						
9	TRANSMISSION PLANT:					
10	2601 115/12KV Power Supply	554	0	554	0.9765482	543
11	River Projects	805	0	805	0.9765482	805
12	Total Transmission Plant	1,411	0	1,411	0.9765482	1,378
13						
14	DISTRIBUTION PLANT:					
15	2601 115/12KV Power Supply	53	0	53	0.9765482	52
16	River Projects	5,329	0	5,329	0.9765482	5,299
17	Total Distribution Plant	5,382	0	5,382	0.9765482	5,251
18						
19	GENERAL PLANT:					
20	River Projects	593	0	593	0.9765482	579
21	Total General Plant	593	0	593	0.9765482	579
22						
23	TOTAL COMPANY CHIP	15,740	0	15,740	0.9765482	15,371
24						
25	TOTAL AFUDC INCURMENT	431	0	431	0.9765482	421
26						
27	TOTAL RATE BASE INCURMENT	15,309	0	15,309	0.9765482	14,950
28						
29						
30						
31						
32						
33						
34						
35						

FURNISH PUBLIC SERVICE COMMISSION  
 CATEGORIES POWER COMPANY  
 PROJECT NO. 09130-41

(EXPLANATION: For each major construction project show cost at completion exceeds \$5 million, and for smaller projects within each category shown taken as a group, provide the requested data concerning OFFICE and progress of projects for the last year.

Type of Data Shown:  
 Historic Last Year Ended  
 Projected Last Year Ended 1989  
 Prior Year Ended  
 Witness: R. J. Archilla

Details of Construction Work in Progress - Year Ended 12/31/79

(0000)

Line Project No.	Project Description	Year End Cost Balance	Estimated Additional Project Costs	Total Cost of Completion	Initial Project Budget Per Construction Bid	Balance Construction Started	Expected Completion Date	Percent Complete (11) / (13)	Amount of OFFICE Charged
(1)	(2)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
1	STEAM PRODUCTION:								
2	Boiler Project-Unit No. 3	0	0	130,991	230,640	10/84	12/79	100.00%	29,524
3	Collecting 125 lb Condensate Injection	600	44,530	44,730	44,530	10/79	12/79	0.42%	4,431
4	Crisp 7-Stage Coal Pulverizers	0	0	4,877	1,142	1/79	12/79	100.00%	0
5	Boiler Projects	2,353							
6	Total Steam Production	2,953	44,530	206,866	281,790				
7									
8	TRANSMISSION PLANT:								
9	Boiler and 150/1500 Power Supply	0	0	5,115	213	9/86	8/79	100.00%	41,244
10	Boiler Projects	0	0						
11	Total Transmission Plant	0	0						
12									
13									
14									
15									
16	DISTRIBUTION PLANT:								
17	Boiler and 150/1500 Power Supply	0	0	3,323	2,907	9/86	10/79	100.00%	43,281
18	Boiler Projects	4,435							
19	Total Distribution Plant	4,435	0	3,323	2,907				
20									
21									
22	GENERAL PLANT:								
23	Boiler Projects	705							
24	Total General Plant	705	0	0	0				
25									
26									
27									
28	TOTAL CONCRETE COST	8,556							
29									
30	TOTAL OFFICE TREATMENT	791							
31									
32	TOTAL DATE AND TREATMENT	7,823							
33									
34									
35									

Supporting Schedules:

Bar-ug Schedules: B-2a, B-2

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Show the calculation of the MUDC rate for each month of the test year, and the prior year if the test year is projected. Explain the company policy as to which expenditures receive MUDC treatment.

COMPANY: Gulf Power Company

PROJECT NO.: 891345-E1

Type of Data Shown: Historical Test Year Ended Projected Test Year Ended Prior Year Ended 12/31/86 Witness: A.E. Smith and R.J. Reillyan

Line No.	Description	1/89	2/89	3/89	4/89	5/89	6/89	7/89	8/89	9/89	10/89	11/89	12/89
		Month/yr	Month/yr	Month/yr	Month/yr	Month/yr	Month/yr	Month/yr	Month/yr	Month/yr	Month/yr	Month/yr	Month/yr

1. Total CHIP eligible for MUDC 14,843 19,128 11,227 7,940 4,224 4,081 4,310 4,481 3,246 2,016 1,576 324

2. CHIP on the Rate Base 0 0 0 0 0 0 0 0 0 0 0 0 0

3. Total MUDC Capitalized 74 22 37 48 13 2 23 40 21 12 11 3

4. Approved Annual Single MUDC Rate 0.031 0.031 0.031 0.031 0.031 0.031 0.031 0.031 0.031 0.141 0.141 0.141

5. Monthly Single MUDC Rate (L.A. 6/12) 0.004492 0.004492 0.004492 0.004492 0.004492 0.004492 0.004492 0.004492 0.004492 0.004783 0.004783 0.004783

6. Current Month Effective Single MUDC Rate (Line 3/Line 1) 0.004492 0.002245 0.002267 0.004171 0.003904 0.000735 0.003336 0.000545 0.00447 0.004448 0.004543 0.003723

7. Current Month Compounding Factor 0.004457 0.004457 0.004457 0.004457 0.004457 0.004457 0.004457 0.004457 0.004457 0.004546 0.004546 0.004546

8. Dollar Am. and Date MUDC Rate Approved by Commission 880341-E1 880341-E1 880341-E1 880341-E1 880341-E1 880341-E1 880341-E1 880341-E1 880341-E1 880341-E1 880341-E1 880341-E1

9. COMPANY MUDC POLICY

10. MUDC is calculated and added to individual eligible work orders in CHIP via the Standard Plant Accounting System Overhead Allocation Program.

11. MUDC is capitalized on all construction work orders with estimated expenditures exceeding \$25,000 and with a construction period exceeding one year.

12. Capitalization of MUDC begins when construction begins and ends in the month the project is placed in operation.

13. The annual MUDC rate was applied on the average monthly Construction Work in Progress by work order net of current month's accounts payable and percentage retained on construction contracts.

14. On projects exceeding \$5,000,000, MUDC is to the credit in service date.

Supporting Schedules: B-11a, B-11c

Exec. Schedules:

FEDERAL PUBLIC SERVICE COMMISSION (FPA) (LTD): See the calculation of the AFUDC rate for each month of the test year, and the prior year if the test year is projected. Explain the company policy as to which expenditures receive AFUDC treatment.

Type of Basis Shown:  
 Historical Test Year Ended  
 Projected Test Year Ended 1990  
 Prior Year Ended  
 Witness: A.F. Skerstrong  
 R.J. McMillan

Line No.	Description	1990											
		January	February	March	April	May	June	July	August	September	October	November	December
1.	Ending Balance Cash	10,633	13,710	15,307	20,007	20,402	22,077	21,023	18,541	12,953	14,137	15,118	0,556
2.	Benefits												
3.	Construction Related A/P	154	393	407	566	648	498	465	315	374	340	330	273
4.	Non-Interest Bearing CRIP	10,192	13,290	14,849	20,348	20,238	21,871	20,787	18,226	12,573	13,488	14,443	7,023
5.	Net Ending Interest Bearing CRIP	307	81	131	(107)	(304)	(292)	(157)	0	0	89	345	438
6.	Beginning Interest Bearing CRIP Balance	(177)	307	81	131	(107)	(304)	(292)	(157)	(157)	0	89	345
7.	Average CRIP Balance (545)/2	65	194	166	12	(204)	(298)	(223)	(79)	4	49	227	402
8.	Project Interest Bearing CRIP to Rate Base	0	0	0	0	0	0	0	0	0	0	0	0
9.	AFUDC Base (7-8)	65	194	166	12	(204)	(298)	(223)	(79)	4	49	227	402
10.	* Current Month Compounding Factor	0.00434	0.00434	0.00434	0.00434	0.00434	0.00432	0.00432	0.00432	0.00432	0.00432	0.00432	0.00432
11.	Current Month AFUDC	0	1	1	0	-1	-2	-1	-1	0	0	1	3
12.	Approved Annual Simple AFUDC Rate	0.08132	0.08132	0.08132	0.08136	0.08136	0.08108	0.08108	0.08108	0.08108	0.08107	0.08107	0.08107
13.	Monthly Simple AFUDC Rate (Line 12/12)	0.00678	0.00678	0.00678	0.00678	0.00678	0.00678	0.00678	0.00676	0.00676	0.00676	0.00676	0.00676
14.	Current Month Effective Simple AFUDC Rate (Line 11/Line 9)	0.00000	0.00216	0.00943	0.00000	0.00405	0.00371	0.00444	0.01264	0.00000	0.00000	0.00441	0.00794
15.	Current Month Compounding Factor *	0.00434	0.00434	0.00434	0.00434	0.00434	0.00434	0.00432	0.00432	0.00432	0.00432	0.00432	0.00432
16.	* Compound Formula: $(1 + \text{Annual Compound Rate})^{1/12}$												



POLICE PUBLIC SERVICE CORPORATION

CORPORATE BALANCE SHEET

INSTRUCTIONS: Calculate the 13 month average working capital allowance for the last year, and the prior year if the last year is pro-rated. See data from Worksheet B-15.

Type of Data Shown:  
Pro-rated Last Year Ending  
Prior Year Ending  
Dividend: R. J. Bellillio  
A. L. Kurlberg

(0000)

Line No.	Account No.	13 Month Average Ending December 1987			Type of Data Shown			Total			
		Debit	Credit	Balance	Pro-rated Last Year Ending	Prior Year Ending	Dividend				
1				2,495	172,972	169,196	(6,683)	(26,722)	(11,683)	217,262	
2											
3											
4	142-000,229,266		9,143							9,143	
5	142-000		(179)							(179)	
6	142-007, 948		142							142	
7	125-100, 126-100		1,272							1,272	
8	100-000*				172					172	
9	100-796, 977, 1002					3				3	
10	120-000*								(29)	(29)	
11											
12	120-002		229							229	
13	120-001		2,977							2,977	
14	120		18,908							18,908	
15	120		34							34	
16	142-100, 129, 100, 000		1,223							1,223	
17	171		141							141	
18	100-799				429					429	
19	100-903, 904				07,947					47,947	
20	100-923				51,008					20,200	
21	100-928				299					299	
22	100-906				2					2	
23	100-911				2					2	
24	100-914				762					762	
25	100-923				1					1	
26	100-902										
27	100-902										
28	120-099										
29	120-099										
30	120-093, 906, 912, 924										
31			140		142,141		2,273		(6,683)	(26,722)	(6,683)
32											
33											
34											
35	131		0		2,923		0		0	2,923	
36	126, 143		0		226		0		0	226	
37	143		0		23		0		0	23	
38	0 0		23		1,782		600			(1,167)	
39											
40			123		126,822		4,187		(2,871)	(18,523)	(2,871)
41			0.960000		0.972019		0.970020		0.970020	0.970020	
42			121		131,279		4,540		(2,769)	(17,923)	(2,769)
43											
44											
45											
46											

Schedule B-13

OTHERS CAPITAL - 13 MONTH RELEASE

FLORIDA PUBLIC SERVICE COMMISSION  
 COMPANY: GULF POWER COMPANY  
 PERIOD: 01/01/91-01/31/91

EPS ADJUSTED: Calculate the 13 month average working capital allowance for the test year, and the prior year if the test year is projected. The data from Schedule B-13.

TYPE OF DATA SHOWN: Projected test year (used 1990)  
 PRIOR YEAR ENDING: At least: R. J. Williams  
 A. E. Kerkstra

Line No.	Account No.	Account Name	13 Month Average Ending December 1990													
			Other Investments	Current Assets	Deferred Assets	Net-Current Liabilities	Current Liabilities	Deferred Credits	Total	Other Investments	Current Assets	Deferred Assets	Net-Current Liabilities	Current Liabilities	Deferred Credits	Total
1		Total Company Working Capital	4,143	143,468	90,371	(7,488)	(48,394)	(11,094)	209,044							
Less Non-Factoric Adjustments:																
2	142-000,250,000	Accounts Receivable-Applicant Sales & Service		9,796				9,796								9,796
3	134-000	Provision for Shortl. Accrs.-Applicant Sales & Serv.		(278)				(278)								(278)
4	143-007,908	Accounts Receivable-Prod Fers & System Design		171				171								171
5	150-100,130-100	Manufacturer-Applicant Sales & Service		1,204				1,204								1,204
6	100-200's	Landed Expenditures-Characterizing			118			118								118
7	230-000's	Applicant Property Reserve														(841)
Less Other Regulatory Adjustments:																
8	120-002	Electricity Costing Allow		230				230								230
9	120-001	Fixed Property Insurance Reserve		3,799				3,799								3,799
10	130	Logevity Cash Investments		4,399				4,399								4,399
11	141	Other Receivables		27				27								27
12	143-120,120,400,000	Loans to Employees		1,304				1,304								1,304
13	171	Interest & Dividend Receivable		130				130								130
14	100-790	Air Preheater Bill Credit			520			520								520
15	100-943,794	Carroll's Summer/Fall Study-Condenser Pump			430			430								430
16	100-723	Plant Based Coal Supply		42,697				42,697								42,697
17	100-730	Plant Coal Supply		30,200				30,200								30,200
18	230-000's	Revenue Advance														(2,000)
19	230-000's	Provisional Payment														(733)
Total Company Adjusted Working Capital																
20			144	144,203	4,500	(7,488)	(48,394)	(4,483)	209,327							209,327
Less Plant Power Sales:																
21	131	Fuel Stock		4,799				4,799								4,799
22	134, 143	Other Materials & Supplies		432				432								432
23	145	Prepayments		74				74								74
24	0 0	Other	22	1,281	40	(830)	(1,723)	(1,029)	(1,274)							(1,274)
Total Company Adjusted Working Capital Net of PPS																
25			122	139,740	4,350	(4,208)	(46,041)	(3,280)	208,173							208,173
Jurisdictional Factor																
26			0,942,913	0,972,708	0,979,947	0,974,475	0,979,843	0,942,913								
Jurisdictional Adjusted Working Capital																
27			118	139,776	4,353	(4,449)	(43,094)	(3,443)	208,711							208,711

1 Applicable account numbers listed in headings and are listed by account on PPS B-2a and B-2b.

2 Allocated Per Cost of Service

Supporting Schedules: B-7

Rec'd Schedules: B-2a, B-2b, B-7

## MONTHLY PUBLIC SERVICE COMMISSION

## COMPANY: OGI POWER COMPANY

ACCOUNT ID: 011243-11

(Instructions: Calculate the 12 monthly working capital allowance for the test year and the prior year if the test year is projected. In addition, provide the 12 month total and the 12 month average. All adjustments are to be provided by account number. Use a balance sheet method and any other method the company proposes.)

Type of Data Shown:  
Projection Test Year End: 1997  
Prior Year End:  
Blended: B. J. McMillan  
D. E. K. Strong

Line No.	Account No.	Account Name	12-129	Current Assets	Deferred Balts	Non-Current Liabilities	Current Liab.	Deferred Credits	Total	
1		Total Company Working Capital	3,976	179,377	111,875	(3,973)	(44,281)	(18,421)	222,398	
Less Non-Electric Adjustments:										
2	142-200, 200, 200	Accounts Receivable-appliance Sales & Service		9,243					9,243	
3	144-200	Provision for Bad Coll. Accs.-Appliance Sales & Serv.		(149)					(149)	
4	143-97, 909	Accounts Receivable-Fed Furn & Vision Design		208					208	
7	130-100, 130-100	Surrounding-appliance Sales & Service		1,702					1,702	
8	180-200's	Leasehold Improvements-Surrounding			158				158	
9	180-794, 977, 1002	Non-Utility, Deferred Ind Furn Dev. & Heat & Air Loans			0				0	
10	230-000's	Appliance Inventory Reserve								
Less Other Regulatory Adjustments:										
11		Blackwater Cooling Loan		230					230	
12	129-002	Funded Property Reserve Reserve		3,977					3,977	
13	120-001	Inventory Cash Investments								
14	130	Other Investments		13,520					13,520	
15	141	Loans to Employees		37					37	
16	143-120, 130, 600, 800	Loans to Employees		1,276					1,276	
17	171	Interest & Dividends Receivable		15					15	
18	187-700	Air Products Bill Credit			246				246	
19	180-794, 796	Carroll's Subsurface Shop-Construction Prep			420				420	
20	180-723	Plant Asset Coal Buyout			29,714				29,714	
21	180-739	Powerdy Coal Buyout			25,240				25,240	
22	180-794	Unauthorized Rate Case (97 Case)			466				466	
23	180-711	Corporate Investigation			0				0	
24	180-714	Acid Base			0				0	
25	180-723	Fuel & Construction (Over)/Under Recovery			1,218				1,218	
26	180-703	Generator True-Up			21				21	
27	180-792	Resource Advance			21				21	
28	230-700	Powerdy Frequent								
29	230-700, 796, 792, 800	Fuel & Construction (Over)/Under Recovery								
31		Total Company Adjusted Working Capital	149	144,054	2,979	(3,973)	(44,281)	(4,123)	88,279	
Less Unit Power Sales:										
32	131	Fuel Stock		12,673					12,673	
33	134, 143	Other Materials & Supplies		1,200					1,200	
34	145	Prepayments		72					72	
35	148	Other	23	1,671	344	(448)	(1,443)	(943)	(1,190)	
36		Total Company Adjusted Working Capital Net of UPS		128,437	2,435	(3,243)	(43,281)	(3,180)	73,772	
37		Jurisdictional Factor	0.9480000	0.9725819	0.9796230	0.9764307	0.9722795	0.9679498	73,772	
38		Jurisdictional Adjusted Working Capital	122	125,279	2,383	(3,121)	(44,288)	(3,091)	73,284	
39		Applicable Account Numbers Listed in Readings and are listed by account on PB 2-a and B-2-b.								
40		Allocated Per Cost of Service								

Supporting Schedules: B-7

Back of Schedules: B-2i, B-2b, B-3

FIDELITY PUBLIC SERVICE COMMISSION

COMPART: GOLF POWER COMPART

BOOKET ID: 071215-11

INSTRUCTIONS: Calculate the 13 month ending capital allowance for the first year and the prior year if the first year is projected. In addition, provide the 13 month total and the 13 month average. All adjustments are to be provided by account number. Use a balance sheet method and any other method the company proposes.

Type of Data Shown: Projected Year Total 1997  
Prior Year Ended 1997  
Witness: E. J. Brillman  
A. E. Scarborough

Line No.	Account No.	Account Name	Month Ending January 1997 (0000)	(1) Other Investments 124-129	(2) Current Assets 131-174	(3) Preferred Stocks 182-188	(4) Non-Current Liabilities 208	(5) Current Liab. 228-242	(6) Preferred Credits 252-253	(7) Total
1		Total Company Working Capital	2,476	174,014	116,014	4,823	(43,973)	(43,973)	(11,249)	224,037
2		Less Non-Electric Adjustments:								
3	142-200, 220, 230	Accounts Receivable -Appliance Sales & Service			4,301					4,301
4	144-200	Provision For Bad Debt, Acc'ts., -Appliance Sales & Serv.			(146)					(146)
5	143-907, 908	Accounts Receivable -Food Fair & Vision Design			171					171
7	125-109, 126-109	Merchandise-Appliance Sales & Service			1,247					1,247
8	188-200 *	Leasehold Improvements-Merchandising				1%				1%
9	188-794, 777, 1002	Non-Quality, Deferred Sell For Exp. & Cost & Air Loans				22				22
10	232-000 *	Appliance Inventory Reserve							(29)	(29)
11		Less Other Regulatory Adjustments:								
12	128-002	Electrician Cooling Lab	230							230
13	129-001	Funded Property Insurance Reserve	2,977		18,475					21,452
14	134	Temporary Cash Investments			38					38
15	141	Notes Receivable			1,279					1,279
16	143-129, 129, 669, 699	Loans to Employees								
17	171	Interest & Dividends Receivable			44					44
18	187-799	Air Products Bill Credit				287				287
19	188-902, 904	Caryville Boiler/ace Shop-Cash/Trade Prep				426				426
20	188-723	Plant Asset Coal Byprod				26,418				26,418
21	188-720	Pueblo Coal Byprod				25,287				25,287
22	188-796	Quarterized Sale Case (PT Case)				577				577
23	188-711	Corporate Investigation				0				0
24	188-714	Acid Bath				4				4
25	188-723	Fuel & Conservation (Over)/Under Recovery				(1,283)				(1,283)
27	188-792	Becher Tractor				0				0
28	232-799	Specials Reserve				(2,843)				(2,843)
29	232-730	Pueblo Preparation				(2,541)				(2,541)
30	232-730	Pueblo Preparation				(1,971)				(1,971)
31	232-702, 704, 712, 704	Fuel & Conservation (Over)/Under Recovery				0				0
32		Total Company Adjusted Working Capital	147	143,266	3,637	(4,823)	(43,973)	(43,973)	(7,641)	99,252
33		Less Fuel Power Salaries:								
34	131	Fuel Stock		13,319						13,319
35	134, 143	Other Materials & Supplies		1,342						1,342
37	145	Prepayments		79						79
38	**	Other	23	1,442	429	(442)		(1,237)		(1,201)
39		Total Company Adjusted Working Capital net of 375	124	124,973	3,279	(5,261)	(42,738)	(42,738)	(5,937)	74,642
41		Jurisdictional Factor	0.7462000	0.9722819	0.9729128	0.9754317	0.9792025	0.9792025	0.9792025	74,642
42		Jurisdictional Adjusted Working Capital	122	123,741	3,131	(5,223)	(41,664)	(41,664)	(5,781)	74,254
43		* Applicable Account Numbers Listed in Headings and are listed by account on 87 B-2a and B-2b.								
44		** Allocated Per Cost of Service								

Supporting Schedules: B-7

Recap Schedules: B-2a, B-2b, B-3

MONTHLY CAPITAL ADJUSTMENTS

(10) (B) PUBLIC SERVICE COMMISSION  
 COMPANY: GULF POWER COMPANY  
 ACCOUNT NO.: 011243-11

(11) (B) (11) (B) Calculate the 13 month ending capital allowance for the  
 test year and the prior year if the test year is projected. In addition,  
 provide the 13 month total and the 13 month average. All adjustments are  
 to be provided by account number. Use a balance sheet method and any  
 other method the company proposes.

Type of Data Form:  
 Proposed Test Year Ending 1999  
 Prior Year Ending 1998  
 Witness: E. J. McMillan  
 A. E. Kirby-Steph

Line No.	Account No.	Account Name	Month Ending February 1999 (\$000)	(1) Other Investments	(2) Current Assets	(3) Deferred Assets	(4) Non-Current Liabilities	(5) Current Liab. (2)-(4)	(6) Deferred Credits (2)-(5)	(7) Total
1	0	Total Company Working Capital	2,476		179,023	110,379	(4,217)	(22,124)	(13,277)	229,269
2		Less Non-Electric Adjustments:								
3	142-000, 270, 286	Accounts Receivable—Appliance Sales & Service			9,115					9,115
4	144-000	Provision For Doubt. Accts.—Appliance Sales & Serv.			(1,281)					(1,281)
5	143-007, 908	Accounts Receivable—Gas Fares & Utility Design			181					181
6	135-100, 136-100	Merchandise—Appliance Sales & Service			1,324					1,324
7	188-200's	Leasehold Improvements—Operating				191				191
8	188-974, 977, 1002	De-diffibility, Deferred Gas Fares, Gas & Heat & Air Loans				0				0
9	233-000's	Appliance Warranty Reserve								
10		Less Other Regulatory Adjustments:								
11		Electricity Costing Adjustment			250					250
12	120-002	Fixed Property Insurance Reserve			3,977					3,977
13	120-001	Temporary Cash Investments			19,475					19,475
14	138	Debt Investments			26					26
15	141	Debt Investments			1,282					1,282
16	143-120, 130, 140, 200	Loans to Employees			79					79
17	171	Interest & Dividends Receivable				318				318
18	187-978	Air Products Bill Credit				636				636
19	181-943, 974	Cerrillos Submarine Study—Condensate Pump				47,029				47,029
20	188-020	Plant Small Coal Support				23,191				23,191
21	188-020	Prestudy Coal Support				575				575
22	188-976	Gasified Rate Case (97 Case)				0				0
23	188-911	Corporate Investigations				5				5
24	188-914	Acid Sale				1,021				1,021
25	188-923	Fuel & Conservation (Over)/Under Recovery				0				0
26	188-923	Schorer Iron-Ox				(2,704)				(2,704)
27	188-982	Inmate Advance				(884)				(884)
28	233-007	Prestudy Preparation				(1,782)				(1,782)
29	233-030	Fuel & Conservation (Over)/Under Recovery				11,982				11,982
30	233-903, 904, 912, 919	Fuel & Conservation (Over)/Under Recovery				(4,028)				(4,028)
31		Total Company Adjusted Working Capital	149		194,308	3,977	(4,217)	(22,124)	(13,277)	229,269
32		Less Debt Power Sales:								
33		Fuel Stock			3,974					3,974
34	151	Other Materials & Supplies			297					297
35	134, 143	Prepayments			32					32
36	143	Other			447		(481)			(1,413)
37	143	Other								
38	143	Other								
39		Total Company Adjusted Working Capital Net of UPS	126		130,199	3,430	(5,323)	(20,277)	(5,782)	89,183
40		Jurisdictional Factor	0.9480000		0.972819	0.9729028	0.9769347	0.9792915	0.987049	
41		Jurisdictional Adjusted Working Capital	122		124,548	3,327	(5,403)	(19,279)	(5,971)	77,794
42		Applicable Account Numbers Listed in Readings and are listed by account on PB B-2a and B-2b.								
43		Applicable Per Cost of Service								
44		Supporting Schedules: B-7								

(1) (2) (3) (4) (5) (6) (7)  
 COMPANY: GULF POWER COMPANY  
 ACCOUNT NO.: 871343-11

[RECAPITULATE] Calculate the 13 monthly working capital allowance for the  
 last year and the prior year if the last year is projected. In addition,  
 provide the 13 month total and the 13 month average. All adjustments are  
 to be provided by account number. Our balance sheet method and any  
 other method the company proposes.

Type of Data Shown:  
 Projected Last Year Ended  
 Prior Year Ended  
 District: B. J. McMillan  
 A. L. Kestrough

Line No.	Account No.	Account Name	(1)	(2)	(3)	(4)	(5)	(6)	(7)
1		Total Company Working Capital	3,476	180,175	110,438	(6,234)	(60,687)	(14,792)	279,116
Less Non-Electric Adjustments:									
2		Accounts Receivable-appliance Sales & Service		9,866					9,866
3	142-200, 226, 246	Provision For Uncoll. Rec's - Appliance Sales & Serv.		(136)					(136)
4	143-927, 968	Accounts Receivable-Sold For & Revision Charge		103					103
5	152-100, 136-100	Merchant-Apppliance Sales & Service		1,526					1,526
6	160-200's	Leads/Leads Exp. - Merchants - Merchandise			188				188
7	160-976, 977, 1002	Non-Utility, Deferred Sold For Serv. & Heat & Air Loans			0				0
8	223-000's	Appliance Inventory Reserve							(823)
Less Other Regulatory Adjustments:									
9	126-002	Direct Labor Conting. Liability		229					229
10	129-001	Funded Property Insurance Reserve		3,077					3,077
11	136	Vendor of Cash Investments		29,759					29,759
12	141	When Accrueable		23					23
13	143-120, 120, 240, 260	Leases to Employees		1,213					1,213
14	171	Interest & Dividends Receivable		99					99
15	187-976	Air Products Bill Credit			247				247
16	188-976, 946	Carroll's Subsurface Steam-Condensate Pump			430				430
17	188-923	Plant General Cash Payable			49,276				49,276
18	188-920	Plant Cash Payable			29,772				29,772
19	188-976	Manufactured Gases (97 Cases)			646				646
20	188-911	Corporate Investigation			1				1
21	188-914	Acid Base			7				7
22	188-923	Fuel & Conservation (Over)/Under Recovery			0				0
23	188-976	Accrual Reserve			0				0
24	223-979	Reserve Reserve			0				0
25	223-920	Prepaid Fuel			0				0
26	223-920, 950, 912, 929	Fuel & Conservation (Over)/Under Recovery			0				0
27		Total Company Adjusted Working Capital	149	(47,299)	4,738	(6,234)	(60,687)	(14,792)	99,289
Less Debt Power Sale:									
28	151	Fuel Debt		5,892					5,892
29	154, 143	Other Debt		267					267
30	143	Prepayments		28					28
31	9 9	Other		23					23
32		Total Company Adjusted Working Capital Net of DTS	126	(17,783)	4,212	(5,423)	(64,561)	(15,611)	93,687
33		Additional Factor	0.948000	0.072019	0.072000	0.074347	0.072075	0.487049	
34		jurisdictional Adjusted Working Capital	122	136,090	4,098	(5,282)	(63,911)	(15,422)	83,175

Supporting Schedules: B-7

Recap Schedules: B-2a, B-2b, B-3

FILMITE PUBLIC SERVICE COMMISSION

INSTRUCTIONS: Calculate the 12 monthly working capital allowance for the test year and the prior year if the test year is projected. In addition, provide the 12 month total and the 12 month average. All adjustments are to be provided by account number. Use a balance sheet method and any other method the company proposes.

1991  
Project for Test Year  
Prior Year Ended  
Witness: R. J. Scullion  
A. E. Scullion

COMPANY: GOLD PAPER COMPANY  
DOCKET NO.: 901245-01

Line No.	Account No.	Account Name	Month Ending April 11, 1991 (\$000)	(1) Other Investments 124-128	(2) Current Assets 131-174	(3) Deferred Balits 182-188	(4) Non-Current Liabilities 200	(5) Current Liab. 222-242	(6) Deferred Credits 222-233	(7) Total
1	*	Total Company Working Capital	3,496	173,418	118,878	(4,528)	(57,491)	(15,127)	213,896	
2		Total Company Working Capital								
3		Less Non-Electric Adjustments:								
4	142-009, 230, 240	Accounts Receivable - Appliance Sales & Service		8,729	(122)					8,729
5	144-200	Provision for Recall, Acts - Appliance Sales & Serv.			114					114
6	143-007, 008	Accounts Receivable - Food Fares & Vending Design		1,461						1,461
7	125-109, 134-100	Merchandise Inventory - Sales & Service								
8	186-300's	Leasehold Improvements - Merchandising								
9	186-014, 017, 1002	Non-Utility, Deferred Send Fax Dev. & Mail & Air Leases								
10	232-000's	Appliance Warranty Reserve								
11		Less Other Regulatory Adjustments:								
12	129-002	Blackboard Cooling Load	230							230
13	129-001	Funded Property Insurance Reserve	3,077							3,077
14	130	Regulatory Cash Investments		10,400						10,400
15	141	Notes Receivable		33						33
16	143-129, 130, 140, 000	Leases to Employees		1,215						1,215
17	171	Inventory & Shrinkage Receivable		160						160
18	189-018	Air Products Bill Credit			375					375
19	186-043, 046	Caryville Sewer/Face Study - Condensate Pump			430					430
20	186-023	Plant General Cash Expense			40,775					40,775
21	186-030	Producty Cash Beyond			34,487					34,487
22	186-016	Unamortized Rate Case (97 Case)			477					477
23	186-011	Corporate Im mitigation			1					1
24	186-014	Acid Basis			0					0
25	186-023	Fuel & Conservation (Over)/Under Recovery			0					0
26	186-012	Scholar Trust-Up			0					0
27	186-012	Monetary Advance			0					0
28	232-009	Producty Preparation			0					0
29	232-030	Fuel & Conservation (Over)/Under Recovery			0					0
30	232-005, 006, 012, 014	Total Company Adjusted Working Capital	149	151,323	10,902	(4,528)	(57,491)	(17,027)		91,408
31		Less Non-Electric Adjustments:								
32		Less Non-Electric Adjustments:								
33	131	Fuel Stock		5,187						5,187
34	134, 133	Other Materials & Supplies		200						200
35	143	Prepayments		27						27
36	*	Other	23	1,757	1,261	(718)	(2,637)	(1,603)		(799)
37		Total Company Adjusted Working Capital	126	144,104	9,721	(5,812)	(55,392)	(5,964)		86,800
38		Jurisdictional Factor	0.9420000	0.9723819	0.9723820	0.9784387	0.9723820	0.9420000		0.9420000
39		Adjusted Working Capital	122	140,297	9,438	(5,673)	(54,291)	(5,768)		86,205
40		Applicable Account Numbers Listed in Worksheets and are listed by account on BR 9-2a and 9-2b.								
41		Allocated Per Cost of Service								

Supporting Schedules: B-7

Backup Schedules: B-2a, B-2b, B-3

FLORIDA PUBLIC SERVICE COMMISSION  
 COMPANY: GULF POWER COMPANY  
 ACCOUNT NO.: 91343-11

TYPE OF REPORT: Show  
 Period: Last Year End  
 Prior Year End  
 Dates: 8-1-1991  
 A. E. Keefe

TYPE OF REPORT: Show  
 Period: Last Year End  
 Prior Year End  
 Dates: 8-1-1991  
 A. E. Keefe

Line No.	Account No.	Account Name	Month Ending May 1991 (6698)	(1)	(2)	(3)	(4)	(5)	(6)	(7)
				Other Investments	Current Assets	Deferred Balts	Non-Current Liabilities	Current Liab.	Deferred Credits	Total
1	4	Total Company Working Capital	2,476	175,977	197,491	(4,743)	(47,201)	(14,947)	216,430	
2		Less Non-Financial Adjustments:								
3	142-900, 250, 250	Accounts Receivable-Telephone Sales & Service		0,719					0,719	
4	144-270	Provision For Uncoll. Accts.-Telephone Sales & Serv.		(1,281)					(1,281)	
5	143-977, 900	Accounts Receivable-Prod Fns & Vistas Design		110					110	
7	120-100, 120-100	Merchandise-Telephone Sales & Service		1,417					1,417	
8	180-200's	Leasehold Improvements-Advertising			178				178	
9	180-796, 977, 1002	Non-Billable, Deferred Prod Fns Dev. & Maint & Air Loans			0				0	
10	223-800's	Applications Currently Review			0				0	
11		Less Other Regulatory Adjustments:								
12	120-002	Blackwater Culling Late		230					230	
13	120-001	Funded Property Insurance Reserve		2,077					2,077	
14	120	Impair or Cash Investments			11,440				11,440	
15	141	Other Non-Billable			35				35	
16	143-120, 130, 600, 600	Loans to Employees			1,211				1,211	
17	171	Interest & Dividends Receivable			127				127	
18	187-998	Air Products Bill Credit			494				494	
19	180-793, 794	Carville Subsurface Study-Condensate Pump			420				420	
20	180-720	Pinal Canal Coal Bypass			48,100				48,100	
21	180-739	Pendley Coal Bypass			54,120				54,120	
22	180-996	Unauthorized Rate Case (97 Case)			787				787	
23	180-911	Corporate Investigation			2				2	
24	180-916	Acid Sales			0				0	
26	180-923	Fuel & Conservation (Over/Under Recovery			0				0	
27	180-902	Skinner Transfer			0				0	
28	223-992	Stomach Advance			0				0	
29	223-930	Pendley Preparation			0				0	
30	223-903, 906, 912, 909	Fuel & Conservation (Over/Under Recovery			0				0	
31		Total Company Adjusted Working Capital	147	122,810	5,492	(4,743)	(47,201)	(14,934)	121,430	
32		Less Fuel Power Sales:								
33	151	Fuel Stock		4,426					4,426	
34	154, 143	Other Materials & Supplies		252					252	
37	145	Prepayments		24					24	
38	11	Other		23					23	
39		Total Company Adjusted Working Capital Net of IPS		128	145,772	4,841	(4,903)	(17,522)	121,271	
41		Jurisdictional Factor		0,940,000	0,972,019	0,972,020	0,974,547	0,972,019	0,970,949	
42		Jurisdictional Adjusted Working Capital		122	142,116	4,729	(5,842)	(14,571)	121,642	
43		Applicable Account Numbers Listed in Headings and are listed by account on 8-2a, 8-2b, 8-3								
44		Applicable Account Numbers Listed in Headings and are listed by account on 8-2a and 8-2b.								
45		Applicable Account Numbers Listed in Headings and are listed by account on 8-2a and 8-2b.								
46		Applicable Account Numbers Listed in Headings and are listed by account on 8-2a and 8-2b.								

Supporting Schedules: 8-7

Supporting Schedules: 8-2a, 8-2b, 8-3



F. 00100 PUBLIC SERVICE COMMISSION  
 COMPANY: GMA / POWER CORP  
 ACCOUNT: 001-001-41

INSTRUCTIONS: Calculate the 13 monthly working capital allowance for the  
 last year and the prior year. The last year is projected. In addition,  
 provide the 13 month total and the 13 month average. All adjustments are  
 to be provided by account number. One a balance sheet method and any  
 other method the company proposes.

Type of Data Shown:  
 Projections - Last Year (under  
 Prior Year End)  
 A. J. Redilian  
 A. E. Schreiner

Line No.	Account No.	Account Name	Month Ending June 1999 (\$000)	(1)	(2)	(3)	(4)	(5)	(6)	(7)
			Other Investments 1/9-1/99	Current Assets 1/1-1/99	Deferred Balts 1/9-1/99	Non-Current Liabilities 1/9-1/99	Current Inv. 2/9-1/99	Current Lib. 2/9-1/99	Deferred Credits 2/9-1/99	Total
Total Company Working Capital			2,976	167,736	197,203	(4,970)	(4,323)	(18,454)	214,397	
Less Non-Electric Adjustments:										
1	142-900,250,260	Accounts Receivable-Apppliance Sales & Service	8,817	(120)					8,697	
2	144-907,908	Provision for Bad Coll. Accts.-Apppliance Sales & Serv.	(120)						(120)	
3	143-907,908	Accounts Receivable-Sold Firm & Vistas Design	133						133	
4	130-100,130-100	Merchantile-Apppliance Sales & Service	1,272						1,272	
5	180-300's	Leasable Improvements-Non-residential			173				173	
6	180-796,907,1042	Non-Utility, Deferred Sold Firm Div. & Inst & Air Loans			12				12	
7	230-900's	Apppliance Warranty Reserve							(900)	
8		Less Other Regulatory Adjustments:								
9	129-902	Blackwater Costing Lab	250						250	
10	120-901	Funded Property Insurance Reserve	3,977						3,977	
11	130	Temporary Cash Investments	1,100						1,100	
12	141	Notes Receivable	23						23	
13	143-129,130,140,100	Leases to Employees	1,272						1,272	
14	171	Interest & Dividends Receivable	143						143	
15	181-908	Air Products Bill Credit			422				422	
16	181-903,944	Cerintle Subsurface Study-Condensate Pump			450				450	
17	180-920	Pitand Coal Support			47,945				47,945	
18	180-916	Shuntied Rate Case (PT Case)			32,444				32,444	
19	180-911	Corporate Investigation			2				2	
20	180-914	Acid Base			9				9	
21	180-925	Fuel & Conservation (Over)/Under Recovery			0				0	
22	180-992	Schrier Fee-09			0				0	
23	230-999	Reservoirs Reserve			0				0	
24	230-999	Probable Provisions			0				0	
25	230-900,906,912,929	Fuel & Conservation (Over)/Under Recovery			0				0	
26		Total Company Adjusted Working Capital	149	136,900	4,959	(4,970)	(4,323)	(4,794)	161,222	
27		Less Unit Power Sales:								
28	131	Fuel Stock	4,243						4,243	
29	134,143	Other Materials & Supplies	240						240	
30	143	Prepayments	23		316	(758)	(1,209)	(746)	(467)	
31		Other								
32		Total Company Adjusted Working Capital net of UP's	126	140,314	3,976	(6,122)	(44,673)	(4,208)	97,283	
33		Jurisdictional Factor	0,540,000	0,773,819	0,976,528	0,776,347	0,973,975	0,540,948		
34		Jurisdictional Adjusted Working Capital	122	141,088	3,870	(5,908)	(43,698)	(4,963)	94,297	
35		Applicable Account Numbers Listed in Headings and are listed by account on BR B-2a and B-2b.								
36		Allocated Per Cost of Service								

FLEETMAN HUNTER SERVICE COMMISSION

COMPANY: ONE F POWER COMPANY

SHEET NO.: 01/20/01

Instructions: Calculate the 13 month working capital allowance for the last year and the prior year if the last year is projected. In addition, provide the 13 month total and the 13 month average. All adjustments are to be provided by account number. Use a balance sheet instead and any other method the company proposes.

Type of Data Shown: Projected Last Year Ending Prior Year Total 1999 Prepared: R. J. McMillan A. E. Kretzberg

Line No.	Account No.	Account Name	Month Ending July 1997 (6600)	(1) Other Investments 12-120	(2) Current Assets 131-174	(3) Deferred Balances 103-100	(4) Non-Current Liability 000	(5) Current Liab. 232-242	(6) Deferred Credits 230-100	(7) Total
1		Total Company Working Capital	3,476	189,977	100,814	(7,116)	(40,200)	(10,061)	216,000	
2		Less Non-Financial Adjustments:								
3	142-200, 230, 240	Accounts Receivable-Utilities Sales & Service	9,000						9,000	
4	144-200	Provision For Badwill, Acc'ts.-Utilities Sales & Serv.	(136)						(136)	
5	143-997, 900	Accounts Receivable-Std Fm & Tision Design	200						200	
6	120-100, 124-100	Merchandise-Utilities Sales & Service	1,277						1,277	
7	180-200 *	Leasehold Improvements-Other/Construction			148				148	
8	180-999, 997, 1002	Non-Utility, Deferred Std Fm Dev. & Maint & Air Loans			0				0	
9	230-000 *	Utilities-Deferred Service							(800)	
10		Less Other Regulatory Adjustments:								
11	120-002	Distributor Cooling Labe	250						250	
12	120-001	Deferred Property Insurance Expense	3,077						3,077	
13	130	Regulatory Cash Investments	2,250						2,250	
14	141	Notes Receivable	33						33	
15	142-120, 120, 400, 800	Loans to Employees	1,297						1,297	
16	171	Interest & Dividends Receivable	167						167	
17	180-000	Air Products Bill Credit			442				442	
18	180-902, 946	Cryolite Shortage Study-Condensate Pump			430				430	
19	180-030	Plant Material Coal Buyout			47,468				47,468	
20	180-030	Prebody Coal Buyout			53,287				53,287	
21	180-030	Standardized Rate Case (89 Case)			5				5	
22	180-030	Corporate Investigation			3				3	
23	180-014	Acid Base			0				0	
24	180-023	Fuel & Conservation (Over/Under Recovery)			902				902	
25	180-002	Server Firm-00			0				0	
26	230-000	Nonviable Advances							(2,814)	
27	230-000	Prebody Prepayments							(4,127)	
28	230-000	Fuel & Conservation (Over/Under Recovery)							(387)	
29	230-000, 906, 712, 924	Total Company Adjusted Working Capital	149	153,231	3,346	(7,116)	(40,200)	(5,468)	100,052	
30		Less Debt Power Salaries:								
31	151	Fuel Stock	4,331						4,331	
32	150, 143	Other Materials & Supplies	242						242	
33	143	Prepayments	24						24	
34		Other	23		437	(783)	(1,714)	(941)	(487)	
35		Total Company Adjusted Working Capital Net of WPS	126	148,363	3,909	(1,333)	(46,516)	(4,467)	93,042	
36		Jurisdictional Factor	0,940,000	0,972,019	0,970,930	0,974,437	0,979,295	0,982,940	93,042	
37		Jurisdictional Adjusted Working Capital	122	149,444	4,776	(6,181)	(5,541)	(4,451)	93,049	
38		Applicable Account Numbers Listed in Headings and are listed by account on WB B-2a and B-2c.								
39		Allocated Per Cost of Service								

Supporting Schedules: B-7

Reg. Schedules: B-2a, B-2b, B-3

WORLDWIDE PUBLIC SERVICE COMMISSION  
 COMPANY: WORLD POWER COMPANY  
 DOCKET NO.: 891305-61

INSTRUCTIONS: Calculate the 13 monthly ending capital allowance for the last year and the prior year if the last year is provided. In addition, provide the 13 month total and the 13 month average. All adjustments are to be provided by account number. Use a balance sheet method and any other method the company proposes.

Type of Data Shown:  
 Projected Int. Year End  
 Prior Year End  
 Witness: R. J. McMillan  
 A. E. Korfstromp

Line No.	Account No.	Account Name	Month Ending August 1979 (0000)	(1) Other Investments 12-120	(2) Current Assets 131-174	(3) Deferred Assets 182-188	(4) Non-Current Liabilities 228	(5) Current Liab. 228-242	(6) Deferred Credits 228-253	(7) Total
1	*	Total Company Working Capital	3,496	177,043	114,491	(4,278)	(52,138)	(9,721)	227,203	
2		Less Non-Factory Adjustments:								
3	142-200, 220, 240	Accounts Receivable-Applicance Sales & Service	0,413						8,413	
4	140-200	Provision For Uncoll. Accts.-Applicance Sales & Serv.	(120)						(120)	
5	143-407, 408	Accounts Receivable-Gen. Serv. & System Design	100						100	
6	123-100, 124-100	Merchandise-Applicance Sales & Service	1,192						1,192	
7	130-200's	Leasehold Improvements-Gen. Servicing			143				143	
8	180-99, 997, 1002	Non-Utility, Deferred Gen. Serv. & Maint. & Air Leases			20				20	
9	223-000's	Applicance Warranty Reserve							(790)	
10		Less Other Regulatory Adjustments:								
11	120-402	Blackboard-Cooling Lake	250						250	
12	120-401	Fundal Property Leasehold Reserve	3,977						3,977	
13	130	Temporary Cash Investments			22,479				22,479	
14	141	Notes Receivable			1,279				1,279	
15	143-120, 120, 408, 409	Leases to Employees			214				214	
16	171	Interest & Dividends Receivable							491	
17	180-998	Air Products Bill Credit							430	
18	180-945, 946	Carroll's Suburfer Study-Condensate Pump			47,218				47,218	
19	180-930	Plant Material Coal Impact			52,302				52,302	
20	180-916	Proxymity Coal Report			0				0	
21	180-914	Quarantined Gate Case (97 Case)			3				3	
22	180-911	Corporate Investigation			0				0	
23	180-911	Acid Data			0				0	
24	180-923	Fuel & Conversion (Over/Under Recovery)			2,408				2,408	
25	180-922	Scherer Tramp-Up			0				0	
26	223-409	Remarks Reference			0				(2,824)	
27	223-420	Proxymity Preparation			0				(473)	
28	223-420	Fuel & Conversion (Over/Under Recovery)			0				(523)	
29		Total Company Adjusted Working Capital	149	142,724	10,218	(4,478)	(52,138)	(5,283)	86,200	
30		Less Debt Power Sales:								
31	131	Fuel Stock	4,072						4,072	
32	134, 143	Other Materials & Supplies	205						205	
33	145	Prepayments	24						24	
34	**	Other	23	2,403	1,173	(724)	(1,423)	(814)	(204)	
35		Total Company Adjusted Working Capital Net of DTS	126	139,420	9,045	(5,204)	(52,182)	(4,469)	81,995	
36		Jurisdictional Factor	4,948,000	0,972,919	0,972,919	0,974,347	0,972,275	0,970,918		
37		Jurisdictional Adjusted Working Capital	122	132,818	8,069	(5,204)	(52,682)	(4,282)	79,277	
38		** Allocated Per Cost of Service								

Supporting Schedules: B-7

Receipt Schedules: B-2a, B-2b, B-3

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Calculate the 13 monthly working capital allowance for the last year and the prior year if the last year is projected. In addition, provide the 13 month total and the 13 month average. All adjustments are to be provided by account number. Use a balance sheet method and any other method the company proposes.

Type of Data Shown:

Projected Last Year Ended  
Prior Year Ended 1987  
Witness: R. J. McMillan  
A. E. Scarborough

BUCKET NO.: 071345-01

Line No.	Account No.	Account Name	Month Ending September 1987 (0000)						
			(1) Other Investments 124-120	(2) Current Assets 131-174	(3) Deferred Debits 183-188	(4) Non-Current Liabilities 228	(5) Current Liab. 232-242 Less 235, 230-100	(6) Deferred Credits 252-253	(7) Total
1	*	Total Company Working Capital	3,496	183,409	188,892	(4,779)	(59,523)	(10,600)	228,000
2									
3		Less Non-Electric Adjustments:							
4	142-200, 230, 260	Accounts Receivable-Appliance Sales & Service		9,161					9,161
5	144-200	Provision For Uncall. Accts.-Appliance Sales & Serv.		(275)					(275)
6	143-907, 900	Accounts Receivable-Sod Fara & Vision Design		171					171
7	135-100, 156-100	Merchandise-Appliance Sales & Service		1,021					1,021
8	186-300's	Leasehold Improvements-Merchandising			150				150
9	186-994, 997, 1002	Non-Utility, Deferred Sod Fara Rev. & Rent & Air Loans			0				0
10	253-000's	Appliance Warranty Reserve						(815)	(815)
11		Less Other Regulatory Adjustments:							
12	129-002	Blackwater Cooling Lobe	250						250
13	120-001	Funded Property Insurance Reserve	3,097						3,097
14	136	Temporary Cash Investments		31,104					31,104
15	141	Notes Receivable		33					33
16	143-120, 130, 600, 600	Loans to Employees		1,272					1,272
17	171	Interest & Dividends Receivable		226					226
18	189-990	Air Products Bill Credit			520				520
19	186-943, 946	Caryville Subsurface Study-Condensate Pump			450				450
20	186-933	Plant Diesel Coal Buyout			44,634				44,634
21	186-930	Peabody Coal Buyout			53,023				53,023
22	186-996	Unamortized Rate Case (89 Case)			0				0
23	186-911	Corporate Investigation			3				3
25	186-914	Acid Base			0				0
26	186-925	Fuel & Conservation (Over/Under Recovery)			2,600				2,600
27	186-992	Schorer True-Up			0				0
28	253-909	Romano Advance						(2,000)	(2,000)
29	253-930	Peabody Prepayment						(735)	(735)
30	253-903, 906, 912, 924	Fuel & Conservation (Over/Under Recovery)						(262)	(262)
31									
32		Total Company Adjusted Working Capital	149	142,416	4,694	(4,779)	(59,523)	(4,078)	74,001
33									
34		Less Unit Power Sales:							
35	151	Fuel Stock		4,017					4,017
36	154, 163	Other Materials & Supplies		349					349
37	165	Prepayments		30					30
38	*	Other	23	1,983	574	(746)	(2,111)	(938)	(11,250)
39									
40		Total Company Adjusted Working Capital Net of UPS	126	136,037	4,157	(4,033)	(57,412)	(5,140)	71,735
41		Jurisdictional Factor	0.9600000	0.9735019	0.9729630	0.9764367	0.9793595	0.9670498	
42									
43		Jurisdictional Adjusted Working Capital	122	132,443	4,044	(3,891)	(56,227)	(4,971)	69,520
44									
45	*	Applicable Account Numbers Listed in Headings and are listed by account on IFR B-2a and B-2b.							
46	*	Allocated Per Cost of Service							

Supporting Schedules: B-7

Recap Schedules: B-2a, B-2b, B-3

**FEDERAL PUBLIC SERVICE COMMISSION**  
**COMPANY: ODUJ POWER COMPANY**  
**PERIOD: 01/01/2011 - 01/31/2011**

[EFT/AMOUNT]: Calculate the 13 monthly working capital allowance for the last year and the prior year if the last year is provided. In addition, provide the 13 month total and the 13 month average. All adjustments are to be provided by account number. Use a balance sheet method and any other method the company proposes.

Type of Data Shown: Prospective Year Ended  
 Prior Year Ended  
 Balance: B. J. McMillan  
 A. C. Scarborough

Line No.	Account No.	Account Name	Month Ending October 1999 (0000)	Other Investments 12/1-12/0	Current Assets 12/1-12/0	Deferred Assets 12/1-12/0	Non-Current Liabilities 22/1-22/0	Current Liab. 22/1-22/0	Deferred Credits 22/1-22/0	Total
1	1	Total Company Working Capital	3,471	179,716	166,173	(4,000)	(53,941)	(10,477)	218,662	
Less Non-Electric Adjustments:										
2	142-700,729,200	Accounts Receivable-Appliance Sales & Service		9,409						9,409
3	144-207	Provision For Badbill, Rech., Appliance Sales & Serv.		(273)						(273)
4	143-987, 900	Accounts Receivable-Fed Fee & Vision Design		171						171
7	120-100, 130-100	Merchantile-Appliance Sales & Service		1,256						1,256
8	180-200's	Leasehold Improvements-Merchandising			153					153
9	100-996,997,1002	Merch-Stility, Deferred Fed Fee Inv. & Heat & Air Loans			0					0
10	223-000's	Appliance Warranty Reserve								(824)
11		Less Other Regulatory Adjustments:								(824)
12	120-002	Bi-Injector Cooling Loan		230						230
13	120-001	Funded Property Insurance Reserve		3,977						3,977
14	130	Inventory Cash Investments		29,977						29,977
15	141	Notes Receivable		32						32
16	143-120,130,400,800	Loans to Employees			1,276					1,276
17	171	Interest & Dividends Receivable			607					607
18	180-998	Air Products Bill Credit								520
19	180-943,944	Carroll's Submerface Slurry-Condensate Pump								430
20	180-923	Plant Based Coal Byprod			64,123					64,123
21	180-930	Peabody Coal Byprod			22,743					22,743
22	180-996	Quantized Rate Case (97 Case)			0					0
23	180-911	Corporate Investigation			3					3
25	180-916	Acid Base			0					0
26	180-925	Fuel & Construction (Over/Under Recovery)			1,729					1,729
27	180-992	Scorer Training			0					0
28	223-009	Reserve Reserve								(2,000)
29	223-930	Peabody Preparation								(733)
30	223-903,904,912,924	Fuel & Construction (Over/Under Recovery)								0
31		Total Company Adjusted Working Capital	144	127,463	4,442	(4,000)	(53,941)	(4,130)		43,232
32		Less Built Power Sales:								
33	131	Fuel Stock		4,073						4,073
34	134, 143	Other Materials & Supplies		204						204
35	143	Prepayments		33						33
36	143	Other		22						22
37		Total Company Adjusted Working Capital Net of UPS		122	121,436	3,932	(4,123)	(53,437)	(3,191)	40,237
38		Jurisdictional Factor		0,940,000	0,972,019	0,972,930	0,974,547	0,972,293	0,970,919	4,523,721
39		Jurisdictional Adjusted Working Capital		118	118,243	2,825	(3,979)	(52,843)	(3,400)	38,204
40		Applicable Account Numbers listed in headings and are listed by account on B-7a and B-7b.								
41		As Allocated Per Cost of Service								

Supporting Schedules: B-7

Recap Schedules: B-7a, B-7b, B-7c

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: GULF POWER COMPANY

INDEX: 08-1 01243-41

[Description: Calculate the 13 monthly working capital allowance for the last year and the prior year if the last year is projected. In addition, provide the 13 month total and the 13 month average. All adjustments are to be provided by account number. Use a balance sheet method and any other method the company proposes.

Type of Sheet: Projected Last Year Ended Prior Year Ended Statement B-13 Rebillian A. E. Strickland

Line No.	Account No.	Account Name	Month Ending December 1997 (0000)	(1) Other Investments 12-120	(2) Current Assets 131 176	(3) Deferred Balits 182-100	(4) Non-Current Liabilities 620	(5) Current Liab. 228-742	(6) Deferred Credits 228-100	(7) Total 228-223	(8) Total 210,802
1	9	Total Company Working Capital	3,491	170,323	194,857	(4,981)	(30,716)	(9,932)		210,802	
Less Non-Factoric Adjustments:											
2		Accounts Receivable-appliance Sales & Service			9,438					9,438	
3	142-700, 270, 266	Provision For Default, Acta.-Appliance Sales & Serv.			(273)					(273)	
4	142-907, 908	Accounts Receivable-Sud Fern & Vision Design			171					171	
5	150-100, 150-100	Merchandise-appliance Sales & Service			1,287					1,287	
6	180-200's	Leasehold Improvements-Researching			149					149	
7	180-796, 997, 1002	Non-Utility, Deferred Sud Fern Dev. & Heat & Air Loans			0					0	
8	223-000's	Appliance Warranty Reserve								0	(824)
9		Less Other Regulatory Adjustments:									(824)
10	128-002	Disaster Relief Ceiling Late		230						230	
11	128-001	Funded Property Insurance Reserve		3,997						3,997	
12	128	Temporary Cash Investments			24,551					24,551	
13	141	Money Receivable			31					31	
14	143-120, 130, 400, 800	Loans to Employees			1,200					1,200	
15	171	Interest & Dividends Receivable			673					673	
16	181-998	Air Products Bill Credits				529				529	
17	181-943, 946	Carroll's Subsurface Slurry-Condensate Pump				430				430	
18	181-935	Plant Diesel Coal Buyout				45,413				45,413	
19	181-930	Peabody Coal Buyout				22,451				22,451	
20	181-916	Insured Diesel Motor (97 Cases)				0				0	
21	181-911	Corporate Investigations				3				3	
22	181-914	Acid Bait				0				0	
23	181-903	Fuel & Conservation (Over)/Under Recovery				647				647	
24	181-912	Scheerer Trust-9				0				0	
25	181-912	Domestic Advance				0				0	
26	223-999	Peabody Preparation								0	(2,809)
27	223-936	Fuel & Conservation (Over)/Under Recovery								0	(723)
28		Total Company Adjusted Working Capital	144	123,337	4,402	(4,981)	(30,716)	(5,503)		64,800	
29		Less Unit Power Sales:									
30	151	Fuel Stock		4,575						4,575	
31	154, 143	Other Materials & Supplies		39						39	
32	145	Prepayments		33						33	
33	4	Other		22	1,433	520	(768)	(1,799)	(862)	(1,426)	
34		Total Company Adjusted Working Capital Net of UPS	122	116,977	4,676	(6,213)	(48,917)	(5,721)		61,802	
35		Jurisdictional Factor	0,540,000	0,973,819	0,979,030	0,979,367	0,979,593	0,979,709		5,971	
36		Jurisdictional Adjusted Working Capital	118	113,896	3,964	(4,967)	(47,947)	(4,743)		57,871	

\* Applicable Account Numbers listed in Headings and are listed by account on 08-B-2a and B-2b.

\*\* Allocable Per Cost of Service

Supporting Schedules: B-7

Recap Schedules: B-2a, B-2b, B-3

1.00000 PUBLIC SERVICE COMMISSION

COMPANY: GMA POWER COMPANY

REPORT NO.: 01/24/11

[EXPLANATION] Calculate 13 monthly ending capital allowance for the test year and the prior year if the test year is projected. In addition, provide the 13 month total and the 13 month average. All adjustments are to be provided by account number. Use a balance sheet method and any other method the company proposes.

Type of Data Shown:  
Projected Test Year Ended 1999  
Prior Year Ended  
Bitumen: B, J, K, L, M  
B. E. K, B, B, B, B, B

Line No.	Account No.	Account Name	Other Investments 12/31/10	Current Assets 12/31/10	Deferred Assets 12/31/10	Non-Current Liabilities 200	Current Liabilities 200-242	Deferred Credits 200-253	Total	
1	0	Total Company Working Capital	2,491	157,824	101,411	(17,682)	(43,820)	(18,279)	282,376	
Less Non-Financial Adjustments:										
11	128-002	Blackwater Casing Lab	239						239	
12	128-001	Funded Property Insurance Reserve	2,077	18,443					18,443	
13	130	Temporary Cash Investments		29					29	
14	141	Bolan Receivable		1,255					1,255	
15		Loan to Employees		53					53	
16	143-120,130,400,600	Interest & Dividends Receivable		529					529	
17	171	Air Preheater Bill Credit								
18	187-798	Carville Surface Study-Condensate Pump		439					439	
19	188-743,744	Pitot Barrel Coal Buyout		45,183					45,183	
20	188-753	Powder Coal Buyout		28,139					28,139	
21	188-759	Nonutilized Rate Case (97 Case)		0					0	
22	188-796	Corporate Investigation		0					0	
23	188-911	Fuel & Construction Over/Under Recovery		0					0	
24	233-903,706,712,709	Research Advance		0					0	
25	233-909	Research Advance		(2,888)					(2,888)	
26	233-938	Powder Prepayment		(735)					(735)	
27										
28										
29		Total Company Adjusted Working Capital	144	129,745	3,038	(17,682)	(43,820)	(18,092)	72,961	
30										
31		Less Ball Power Sales:								
32	151	Fuel Stock		5,675					5,675	
33	154, 143	Other Materials & Supplies		479					479	
34	143	Prepayments		23					23	
35	0	Other	22	1,445	202	(790)	(11,397)	(991)	(1,273)	
36										
37		Total Company Adjusted Working Capital Net of BPS	122	121,391	2,736	(4,292)	(43,433)	(4,983)	57,578	
38										
39		Jurisdictional Factor	0.9672131	0.9723728	0.9769617	0.9756675	0.9775845	0.9669735		
40			118	118,183	2,671	(6,194)	(42,537)	(4,818)	67,472	
41		Jurisdictional Adjusted Working Capital								
42										
43										
44										
45										

Supporting Schedules: B-7

Backup Schedules: B-24, B-25, B-3

LIBERIA PUBLIC SERVICE COMMISSION  
 COMPANY: GULF POWER COMPANY  
 DOCKET NO.: 071245-11

[DEFINITION] Calculate 13 monthly ending capital allowance for the test year and the prior year. The test year is projected. In addition, provide the 13 month total and the 13 month average. All adjustments are to be provided by account number. Use a balance sheet method and any other method the company proposes.

Type of Bal. Sheet:  
 Projected Test Year End: 1990  
 Prior Year End:  
 Witness: R. J. Killian  
 A. E. Scarborough

Line No.	Account No.	Account Name	Month Ending January 1990 (0000)	(1)	(2)	(3)	(4)	(5)	(6)	(7)
				Other Investments	Current Assets	Deferred Assets	Non-Current Liabilities	Current Liabilities	Deferred Credits	Total
1	*	Total Company Working Capital	4,134	164,363	102,619	(7,103)	(65,968)	(10,305)	297,200	
Less Non-Financial Adjustments:										
2		Accounts Receivable-Appliance Sales & Service		9,888					9,888	
3	142-200,270,284	Provision for Baddebt, Accs.-Appliance Sales & Serv.		(277)					(277)	
4	146-200	Accruals Receivable-Prod. Prod. & Vision Design		171					171	
5	143-707, 708	Merchandise-Inventories-Sales & Service		1,314					1,314	
6	125-109, 126-100	Leasehold Improvements-Merchandising			129				129	
7	148-200's	Appliance Inventory Reserve							(862)	
8	223-000's								(862)	
Less Other Regulatory Adjustments:										
9		Blackwater Cooling Lake		236					236	
10	128-002	Funded Property Insurance Reserve		2,760					2,760	
11	128-001	Unmatured Cash Investments		12,331					12,331	
12	128	Other Investments		79					79	
13	141	Other Investments		1,287					1,287	
14	143-109, 120, 140, 000	Leases to Employees		37					37	
15	171	Interest & Dividends Receivable			309				309	
16	169-708	Air Products Bill Credit			426				426	
17	180-702, 704	Carryover Subcontract Study-Condensate Pump			44,406				44,406	
18	180-723	Plant General Cost Beyond			31,863				31,863	
19	180-730	Plant General Cost Beyond			0				0	
20	180-706	Authorized Rate Case (97 Case)			0				0	
21	180-711	Corporate Investigation			0				0	
22	223-702, 706, 712, 00's	Fuel & Conservation (Over) Under Recovery			0				0	
23	223-009	Demerits Reserve			(2,000)				(2,000)	
24	223-020	Publicly Required			(725)				(725)	
Total Company Adjusted Working Capital										
25			144	129,723	5,029	(7,103)	(65,968)	(6,101)	62,367	
Less Non-Financial Assets:										
26		Fuel Stock		3,203					3,203	
27	131, 143	Other Materials & Supplies		425					425	
28	145	Prepayments		23					23	
29	*	Other	22	1,943	51	(802)	(1,430)	(53)	(919)	
Total Company Adjusted Working Capital Net of NPS										
30			122	121,923	4,530	(6,301)	(64,300)	(3,223)	60,421	
Jurisdictional Factor										
31			0.9672131	0.9723708	0.9769617	0.9794279	0.9793645	0.9648723		
32			118	(28,437	4,323	(6,231)	(43,421)	(5,668)	79,274	
Jurisdictional Adjusted Working Capital										
33			0.0000000	0.0000000	0.0000000	0.0000000	0.0000000	0.0000000		

\* Applicable Account Numbers listed in headings and are listed by account on 071245-11 and 071245-12.  
 \*\* Allocated Per Cost of Service



FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: GULF POWER COMPANY

ACCOUNT NO.: 911345-11

NOTE: ETR method: Calculate 13 monthly working capital allowance for the last year and the prior year if the last year is pro-rated. In addition, provide the 13 month total and the 13 month average. All adjustments are to be provided by account number. Use a balance sheet method and any other method the company proposes.

Type of Data Shown: Prior Year Total, Current Year Total, Prior Year Credits, Current Year Credits

Witness: R. J. Gillilan, A. E. Kershner

Line No.	Account No.	Account Name	Month Ending February 1990 (0000)	(1)	(2)	(3)	(4)	(5)	(6)	(7)
1	9	Total Company Working Capital	4,173	143,423	191,871	17,294	197,927	19,673	205,402	
2		Less Non-Electric Adjustments:								
3	142-240, 250, 264	Accounts Receivable-Appliance Sales & Service		4,870					4,870	
4	144-200	Provision for Debit, Accts.-Appliance Sales & Serv.		(877)					(877)	
5	143-997, 998	Accounts Receivable-God Firm & Wilson Design		171					171	
6	123-140, 154-100	Merchantile-Appliance Sales & Service		1,208					1,208	
7	180-300's	Leasehold Improvements-Standardizing					134		134	
8	230-800's	Appliance Warranty Reserve							(862)	(862)
9		Less Other Regulatory Adjustments:								
10		Blackwater Cooling Late		250					250	
11	120-002	Fuelled Property Insurance Reserve		2,760					2,760	
12	120-001	Temporary Cash Investments			14,790				14,790	
13	130	Notes Receivable			20				20	
14	141	Leases to Employees			1,271				1,271	
15	142-124, 129, 440, 600	Interest & Dividends Receivable			82				82	
16	171	Air Products Bill Credit					220		220	
17	180-790	Caryville Subsurface Study-Cumulative Pump					430		430	
18	180-740, 946	Plant Annual Coal Buyout					44,189		44,189	
19	180-700	Presubid Coal Buyout					21,569		21,569	
20	180-796	Standardized Sale Case (97 Case)					0		0	
21	180-796	Corporate Investigation					0		0	
22	230-905, 906, 912, 904	Fuel & Conservation (Over)Under Recovery					0		0	
23	230-909	Monetary Advance					(2,000)		(2,000)	
24	230-909	Resubid Prepayment					(723)		(723)	
25	230-909									
26		Total Company Adjusted Working Capital	144	128,549	5,087	(17,294)	(47,767)	(4,278)	82,254	
27		Less Dual Power Sales:								
28		Fuel Stock		3,181					3,181	
29		Other Materials & Supplies		425					425	
30		Prepayments		73					73	
31		Other		22		366	(813)	(1,494)	(691)	
32	151									
33	154, 163									
34	145									
35	4									
36		Total Company Adjusted Working Capital Net of UPS	122	129,891	4,383	(4,471)	(46,873)	(3,209)	77,453	
37		Jurisdictional Factor	0.7672131	0.9725728	0.9769617	0.9794275	0.9792945	0.9669733		
38		Jurisdictional Adjusted Working Capital	118	127,344	4,277	(4,318)	(45,127)	(3,133)	75,366	
39										
40										
41										
42										
43										
44										
45										

Supporting Schedules: B-7

Recap Schedules: B-2a, B-2b, B-3

1.00100 PUBLIC SERVICE COMMISSION

COMPANY: GULF POWER COMPANY

REPORT ID: 011205-11

(17,001) Calculate 13 month writing capital allowance for the test year and the prior year if the test year is projected. In addition, provide the 13 month total and the 13 month average. All adjustments are to be provided by account number. Use a balance sheet method and any other method the company proposes.

Type of Data Given:  
 Projected - test Year Ended 1990  
 Prior Year Field  
 Account: G. J. McMillan  
 A. E. Scarborough

Month Ending 01-31-1990 (0000)

Line No.	Account No.	Account Name	Other Investments 124-128	Current Assets 131-134	Deferred Assets 183-188	Non-Current Liabilities 208	Current Liabilities 222-242	Deferred Credits 232-233	Total
1	0	Total Company Working Capital	4,134	129,208	161,122	(7,203)	(17,031)	(10,723)	199,435
2		Less Non-Electric Adjustments:							
3	142-700, 250, 260	Accounts Receivable-Apppliance Sales & Service		9,831					9,831
4	144-210	Provisions For Dealt. Accts.-Apppliance Sales & Serv.		(277)					(277)
5	143-917, 908	Accounts Receivable-Std Fees & Vision Design		171					171
7	125-100, 154-100	Merchandise-Apppliance Sales & Service		1,202					1,202
8	180-200's	Leasehold Improvements-Marketing			129				129
9	220-000's	Apppliance Warranty Reserve						(362)	(362)
10		Less Other Regulatory Adjustments:							
11	128-002	Directorial Cooling Lab	250						250
12	128-001	Funded Property Insurance Reserve	3,760						3,760
13		Inventory Cash Investments		19,202					19,202
14	136	Notes Receivable		20					20
15	141	Loans to Employees		1,275					1,275
16	142-120, 120, 400, 800	Interest & Dividends Receivable		168					168
17	171	Air Products Bill Credit			370				370
18	180-903, 904	Carrollville Suburferce Study-Cashman's Pump			430				430
19	180-923	Pical Sewer Coal Buyout			43,413				43,413
20	180-720	Peabody Coal Buyout			31,271				31,271
22	180-916	Quantified Risk Case (97 Case)			0				0
23	180-911	Corporate Investigation			0				0
24	220-903, 904, 912, 914	Fuel & Coalerivation (Over)Under Recovery			0				0
25	220-909	Monarchs Reserve			0				0
26	220-720	Peabody Prepayment			(2,800)				(2,800)
27					(723)				(723)
28									
29		Total Company Adjusted Working Capital	144	130,448	5,129	(7,203)	(17,031)	(4,234)	80,779
30		Less Unit Power Sales:							
31		Fuel Stock		5,232					5,232
32	134, 143	Other Materials & Supplies		425					425
33	145	Prepayments		25					25
34	* *	Other	22	1,512	311	(874)	(1,448)	(728)	(1,427)
35									
36		Total Company Adjusted Working Capital net of UPS	122	128,794	4,428	(4,341)	(14,583)	(3,208)	70,942
37									
38		Jurisdictional Factor		0.9672131	0.9723728	0.9769617	0.9764273	0.9793045	0.9688733
39									
40		Jurisdictional Adjusted Working Capital	118	125,227	4,281	(4,404)	(14,427)	(3,181)	70,122
41									
42									
43									
44	*	Applicable Account Numbers Listed in Readings and are listed by account on BR B-2a and B-2b.							
45	**	Allocated Per Cost of Service							

Supporting Schedules: B-7

Recap Schedules: B-2a, B-2b, B-3

FLORIDA PUBLIC SERVICE COMMISSION

COMPONENT: GAS/POWER COMPONENT

ACCOUNT NO.: 991343-11

(Preparation: Calculate 13 monthly working capital allowances for the test year and the prior year if the test year is projected. In addition, provide the 13 month total and the 13 month average. All adjustments are to be provided by account number. Use a balance sheet method and any other method the company proposes.

Type of Data Shown:  
 Proposed Test Year Ended 1990  
 Prior Year End-4  
 Witness: G. J. Reilly  
 A. E. Kretzberg

Line No.	Account No.	Account Name	Month Ending Apr. 1, 1990 (0000)	(1)	(2)	(3)	(4)	(5)	(6)	(7)
				Other Investments 12-1-89	Current Assets 131-17%	Deferred Assets 122-128	Non-Current Liability 220	Current Liability Less 221, 220-120	Deferred Credits 220-221	Total
1	1	Total Company Working Capital	4,136	154,167	100,392	(7,463)	(44,968)	(10,811)	193,209	
Less Non-Electric Adjustments:										
2	2	Accounts Receivable-Applicance Sales & Service	4,822							4,822
3	3	Provision for Bad Coll. Accts.-Applicance Sales & Serv.	(277)							(277)
4	4	Accounts Receivable-Ref Fuel & Mission Design	171							171
5	5	Merchant-Applicance Sales & Service	1,276							1,276
6	6	Leasehold Improvements-Debranching			123					123
7	7	Applicance Inventory Reserve							(823)	(823)
Less Other Regulatory Adjustments:										
8	8	Directorial Cooling Labor	230							230
9	9	Fuel for Low area Reserve	2,766							2,766
10	10	Inventory Cash Investments	0							0
11	11	Miss Receivable	28							28
12	12	Leases to Employees	1,299							1,299
13	13	Interest & Dividends Receivable	122							122
14	14	Plant & Equipment			520					520
15	15	Plant & Equipment			430					430
16	16	Plant & Equipment			43,116					43,116
17	17	Plant & Equipment			28,972					28,972
18	18	Plant & Equipment			0					0
19	19	Plant & Equipment			0					0
20	20	Plant & Equipment			0					0
21	21	Plant & Equipment			0					0
22	22	Plant & Equipment			0					0
23	23	Plant & Equipment			0					0
24	24	Plant & Equipment			0					0
25	25	Plant & Equipment			0					0
26	26	Plant & Equipment			0					0
27	27	Plant & Equipment			0					0
28	28	Plant & Equipment			0					0
29	29	Plant & Equipment			0					0
30	30	Plant & Equipment			0					0
31	31	Plant & Equipment			0					0
32	32	Plant & Equipment			0					0
33	33	Plant & Equipment			0					0
34	34	Plant & Equipment			0					0
35	35	Plant & Equipment			0					0
36	36	Plant & Equipment			0					0
37	37	Plant & Equipment			0					0
38	38	Plant & Equipment			0					0
39	39	Plant & Equipment			0					0
40	40	Plant & Equipment			0					0
41	41	Plant & Equipment			0					0
42	42	Plant & Equipment			0					0
43	43	Plant & Equipment			0					0
44	44	Plant & Equipment			0					0
45	45	Plant & Equipment			0					0

Supporting Schedules: B-7

Supporting Schedules: B-2a, B-2b, B-3

1708186 PUBLIC SERVICE COMMISSION  
 COMPANY: GULF POWER COMPANY  
 ACCOUNT NO.: 091343-11

INSTRUCTIONS: Calculate 13 monthly working capital allowance for the last year and the prior year if the last year is prior. In addition, provide the 13 month total and the 13 month average. All adjustments are to be provided by account number. Use a balance sheet method and any other method the company proposes.

Type of Def. Show:  
 Projection Test Year Ended 1999  
 Prior Year Ended  
 Amount: 0.7, 0.211111  
 A. L. Scarborough

Line No.	Account No.	Account Name	Balance Ending May 1999 (0000)	(1)	(2)	(3)	(4)	(5)	(6)	(7)
				Other Investments 12-120	Current Assets 12-179	Deferred Assets 103-100	Net-Current Liabilities 000	Current Liabilities Less 000, 020-100	Deferred Credits 02-020	Total
1		Total Company Working Capital	4,124	143,377	99,720	(7,287)	(49,237)	(10,794)	201,443	
2		Less Non-Factor Adjustments:								
3	142-000, 020, 040	Accounts Receivable—Appliance Sales & Service		9,813					9,813	
4	144-000	Provision for Bad Coll. Accts.—Appliance Sales & Serv.		(277)					(277)	
5	143-007, 000	Accounts Receivable—Gas Fees & Pensions Design		171					171	
6	120-100, 120-100	Merchandise—Appliance Sales & Service		1,290					1,290	
7	100-200's	Leasehold Improvements—Merchandising				119			119	
8	020-000's	Appliance Inventory Reserve							(822)	
9									(822)	
10										
11		Less Other Regulatory Adjustments:								
12	120-000	Electrician Cooling Labor		020					020	
13	120-001	Fundred Property Insurance Reserve		2,700					2,700	
14	120	Temporary Cash Investments		0					0	
15	141	Notes Receivable		77					77	
16	143-120, 120, 000, 000	Leases to Employees		1,202					1,202	
17	171	Interest & Dividends Receivable		141					141	
18	100-000	Air Products Bill Credit			520				520	
19	100-000, 000	Cerrillos Subsurface Study—Condensate Pump			420				420	
20	100-020	Plant Rental Coal Report			42,400				42,400	
21	100-030	Production Coal Report			20,442				20,442	
22	100-090	Unamortized Rate Case (97 Case)			0				0	
23	100-091	Corporate Investigation			0				0	
24	020-000, 000, 012, 000	Fuel & Conservation (Over)Under Recovery							0	
25	020-000	Reserve Advance							(2,000)	
26	020-000	Reserve Advance							(720)	
27	020-000	Production Preparation							(720)	
28		Total Company Adjusted Working Capital	144	132,038	5,209	(7,287)	(49,237)	(10,794)	201,443	
29		Less Fuel Power Sales:								
30		Fuel Stock		5,242					5,242	
31	151	Other Materials & Supplies		420					420	
32	150, 143	Prepayments		23					23	
33	000	Other		1,678	333	(947)	(1,707)	(987)	(1,260)	
34		Total Company Adjusted Working Capital Net of OPS	122	140,029	4,826	(6,760)	(47,510)	(5,410)	190,207	
35		Jurisdictional Factor	0.7672131	0.7720709	0.7765617	0.7796275	0.7793645	0.7668723		
36		Jurisdictional Adjusted Working Capital	118	141,225	4,715	(6,281)	(46,529)	(5,231)	187,716	
37										
38										
39										
40										
41										
42										
43										
44										
45										

\* Applicable Account Numbers listed in headings and are listed by account on 078 B-2a and B-2b.  
 \*\* All located Per Cost of Service

FLORIDA PUBLIC SERVICE COMMISSION

COMPART: G&F POWER COMPART

BUCKET NO.: 971245-E1

INSTRUCTIONS: Calculate 13 month working capital allowance for the test year and the prior year if the test year is projected. In addition, provide the 13 month total and the 13 month service. All adjustments are to be provided by account number. The balance sheet ended and any other method the company proposes.

Type of Data Shown:  
 Projected Test Year End: 1990  
 Prior Year End:  
 Billings: B. J. Billigan  
 B. E. Schwartz

Line No.	Account No.	Account Name	Month Ending June 1990	(1)	(2)	(3)	(4)	(5)	(6)	(7)
				Other Investments	Current Assets	Deferred Assets	Bar-Current Liabilities	Current Liabilities	Deferred Credits	Total
1	0	Total Company Working Capital	(6600)	124,120	131,174	142,188	229	228,238	228,233	212,779
2		Less Bar-Factory Adjustments:								
3	142-200,230,280	Accounts Receivable-Appliance Sales & Service			9,770					9,770
4	14-200	Provision For Doubt. Acc'ts.-Appliance Sales & Serv.			(277)					(277)
5	143-97,900	Accounts Receivable-Fuel & Vision Design			171					171
6	135-100,150-100	Merchandise-Appliance Sales & Service			1,200					1,200
7	150-300's	Leasehold Improvements-Service/Training				114				114
8	233-000's	Appliance Inventory Reserve								(862)
9		Less Other Regulatory Adjustments:								
10		Electricity Costing Rate			250					250
11	120-002	Fuel Property Insurance Reserve			3,750					3,750
12	120-001	Inventory Cash Investments			0					0
13	120	Other Receivable			27					27
14	141	Loans to Employees			1,200					1,200
15	143-100,120,400,800	Interest & Dividends Receivable			149					149
16	107-970	Air Products Bill Credit				320				320
17	100-905,904	Caryville Subsurface Study-Condensate Pump				430				430
18	100-923	Plant Asset Coal Bypass				42,123				42,123
19	100-700	Residual Coal Bypass				20,230				20,230
20	100-970	Unamortized Rate Case (OP Case)				0				0
21	100-970	Corporate Investigations				0				0
22	233-003,500,512,624	Fuel & Conservation (Over)Under Recovery							0	0
23	233-003	Residual Advance							(2,000)	(2,000)
24	233-009	Residual Advance							(733)	(733)
25	233-000	Residual Advance							(733)	(733)
26		Total Company Adjusted Working Capital		144	140,201	5,497	(7,403)	(44,591)	(4,432)	107,124
27		Less Debt Power Sales:								
28	131	Fuel Stock			5,123					5,123
29	130, 143	Other Materials & Supplies			420					420
30	143	Prepayments			29					29
31	0	Other		22	2,038	330	(820)	(1,201)	(994)	(829)
32		Total Company Adjusted Working Capital Net of DTS		122	132,446	4,871	(4,820)	(43,091)	(5,426)	102,176
33		Jurisdictional Factor		0.9972131	0.9723728	0.9707617	0.9704075	0.9793045	0.9548933	
34		Jurisdictional Adjusted Working Capital		118	140,446	4,737	(4,667)	(42,121)	(5,273)	99,270
35		Applicable Account Numbers Listed in Meetings and are listed by account on B-13 B-24 and B-25								
36		Allotted Per Cost of Service								

Supporting Schedules: B-7

Recap Schedules: B-24, B-20, B-3

Schedule B-13

ENDING CAPITAL - MONET BALANCES

FLORIDA PUBLIC SERVICE COMMISSION  
 COMPANY: GCS POWER COMPANY  
 OBJECT ID: 991245-11  
 Month Ending July 1999 (0000)  
 [INSTRUCTIONS: Calculate 13 month ending capital allowance for the test year and the prior year if the test year is projected. In addition, provide the 13 month total and the 13 month average. All adjustments are to be provided by account number. Use a balance sheet method and any other method the company proposes.]  
 Type of Data Shown: Reported Test Year Ending 1999  
 Prior Year Label: Historical  
 Division: E. J. Reilly  
 A. E. Scarborough

Line No.	Account No.	Account Name	Other Investments	Current Assets	Deferred Assets	Non-Current Liabilities	Current Liabilities	Deferred Credits	Total
1	0	Total Company Working Capital	4,154	176,828	90,121	(17,291)	(49,261)	(11,121)	219,277
2		Less Non-Electric Adjustments:							
3	142-200, 220, 230	Accounts Receivable-Utilities Sales & Service		4,778					4,778
4	144-200	Provision For Doubt. Acc'ts.-Utilities Sales & Serv.		(271)					(271)
5	143-977, 980	Accounts Receivable-Fed Farm & Vision Design		171					171
6	135-100, 136-100	Merchandise-Utilities Sales & Service		1,278					1,278
7	180-200's	Leasehold Improvements-Merchandising			111				111
8	180-200's	Utilities Inventory							
9	230-000's	Utilities Inventory							
10		Less Other Regulators Adjustments:							
11	128-002	Director's Conting Liab		250					250
12	129-001	Funded Program by Insurance Reserve		3,760					3,760
13	130	Temporary Cash Investments		0					0
14	131	Bonds Receivable		26					26
15	143-129, 129, 140, 100	Loans to Employees		1,210					1,210
16	171	Interest & Dividends Receivable		197					197
17	189-970	Air Products Bill Credit			529				529
18	186-903, 904	Carville Subsurface Study-Commodore Pump			420				420
19	186-923	Plant Rental Cost Buyout			41,645				41,645
20	186-920	Pudney Coal Buyout			29,436				29,436
21	186-916	Quantified Risk Case (97 Case)			0				0
22	186-916	Corporate Investigation			0				0
23	230-903, 906, 912, 914	Fuel & Condensation (Pur) Under Recovery						0	0
24	230-909	Research Expense							
25	230-909	Pudney Preparation							
26	230-920								
27		Total Company Adjusted Working Capital	144	186,245	5,409	(17,291)	(49,261)	(6,792)	181,911
28		Less Fuel Power Sales:							
29	31	Fuel Stock		4,717					4,717
30	32	Other Materials & Supplies		420					420
31	134, 143	Prepayments		26					26
32	143	Other		2,311	328	(867)			(1,409)
33	44	Total Company Adjusted Working Capital Net of UPS	122	136,472	4,071	(6,020)	(47,461)	(3,873)	181,409
34		Jurisdictional Factor	0.9672131	0.6725778	0.6769417	0.6764275	0.6779345	0.6849753	
35		Jurisdictional Adjusted Working Capital	118	132,333	4,759	(4,721)	(46,641)	(3,263)	180,487
36		Applicable Account Numbers listed in headings and are listed by account on UPS B-2a and B-2b.							
37		Allocated Per Cost of Service							

Supporting Schedules: B-7

Recap Schedules: B-2a, B-2b, B-3

DEFERRING CAPITAL - DEFERRED BALANCES

(10) PUBLIC SERVICE COMMISSION

INSTRUCTIONS: Calculate 13 monthly working capital allowance for the first

Type of Data Shown: Projected Total Year End 1990

COMPANY: GULF POWER COMPANY

Provide the 13 month total and the 13 month average. All adjustments are

Prior Year Ended Credits

DOCKET NO.: 911243-11

to be provided by account number. Use a balance sheet method and any

Witness: R. J. Reilly  
A. E. Scarborough

Line No.	Account No.	Account Name	Month Ending August 1990 (6000)	(1)	(2)	(3)	(4)	(5)	(6)	(7)
				Other Investments	Current Assets	Deferred Balits	Non-Current Liabilities	Current Liabilities	Deferred Credits	Total
1	0	Total Company Working Capital	4,156	171,575	97,213	(7,698)	(56,782)	(11,286)	197,066	
2		Less Non-Electric Adjustments:								
3		Accounts Receivable-Appliance Sales & Service		9,759					9,759	
4	142-000,250,260	Provision for Small, Accts.-Appliance Sales & Serv.		(279)					(279)	
5	144-000	Accounts Receivable-Ind Fers & Vision Design		171					171	
6	143-007, 900	Merchandise-Appliance Sales & Service		1,278					1,278	
7	120-100, 136-100	Leasehold Improvements-Merchandising			107				107	
8	160-200's	Appliance Inventory Reserve							(862)	
9	203-000's								(862)	
10		Less Other Regulatory Adjustments:								
11	128-002	Directorator Ceiling Leds		250					250	
12	128-001	Federal Property Insurance Reserve		2,760					2,760	
13	130	Inventory Cash Investments		0					0	
14	141	Custom Receivables		26					26	
15		Loans to Employees		1,314					1,314	
16	143-120,130,400,600	Interest & Dividends Receivable		258					258	
17	187-000	Air Products Bill Credit			329				329	
18	180-043,904	Carrville Subsurface Study-Condensate Pump			439				439	
19	180-020	Pland Shovel Coal Bypass			41,088				41,088	
20	180-020	Powder Coal Bypass			49,721				49,721	
21	180-000	Standardized Rate Case (89 Case)			0				0	
22	180-000	Corporate Investigation			0				0	
23	203-005,904,912,924	Fuel & Conservation (Over)Under Recovery			0				0	
24	203-000	Research Reserve							(2,000)	
25	203-000	Reserve Provisions							(723)	
26		Total Company Adjusted Working Capital	194	159,006	3,387	(7,090)	(56,782)	(6,091)	93,076	
27		Less Unit Power Sales:								
28		Fuel Stock		4,028					4,028	
29	131	Other Materials & Supplies		429					429	
30	154, 143	Prepayments		21					21	
31	0 0	Other		2,293	330	(881)	(1,763)	(1,021)	11,029	
32		Total Company Adjusted Working Capital Net of UPS	122	152,091	4,787	(7,009)	(52,029)	(5,728)	91,404	
33		Jurisdictional Factor		0.7672131	0.9723728	0.9709817	0.9704275	0.9793645	0.9668732	
34		Jurisdictional Adjusted Working Capital		118	148,072	4,686	(6,844)	(51,789)	(5,567)	88,716
35		Applicable Account Numbers Listed in Headings and are listed by account on WR B-2d and B-2c.								
36		Allocated Per Cost of Service								

Supporting Schedules: B-7

Recap Schedules: B-2d, B-2e, B-3

110119A PUBLIC SERVICE COMMISSION

COMPART: GOLF POWER COMPART

SCHEDULE NO.: 091194-21

(EXPLANATION: Calculate 13 monthly working capital allowance for the test year and the prior year if the test year is projected. In addition, provide the 13 month total and the 13 month average. All adjustments are to be provided by account number. Use a balance sheet method and any other method the company proposes.

Type of Data Sheet:  
 Preceding Test Year Ended 1990  
 Prior Year Ended  
 Witness: A. J. Reilly  
 A. E. Scarborough

Line No.	Account No.	Account Name	Month Ending September 1990 (0000)		Current Month		Prior Year		Total
			1990	1989	1990	1989	1990	1989	
1		Total Company Working Capital	4,124	148,294	94,274	(7,911)	(54,792)	(11,822)	194,794
Less Non-Electric Adjustments:									
4	142-200, 220, 240	Accounts Receivable-Equipment Sales & Service		9,740					9,740
5	144-200	Provision for Bad Coll. Accts.-Appliance Sales & Serv.		(279)					(279)
6	143-007, 008	Accounts Receivable-Old Ferns & Vision Design		171					171
7	120-100, 120-100	Merchandise-Equipment Sales & Service		1,264					1,264
8	180-200's	Leasehold Improvements-Merchandising			103				103
9	223-000's	Appliance Inventory Reserve							(842)
Less Other Regulatory Adjustments:									
11		Blackburner Cooling Labor		2,740					2,740
12	120-002	Funded Program by Insurance Reserve		1,290					1,290
13	120-001	Regulatory Cash Investments		24					24
14	141	Notes Receivable		1,218					1,218
15	143-120, 120, 400, 000	Loans to Employees		240					240
17	171	Interest & Dividends Receivable			200				200
18	181-000	Air Products Bill Credit			430				430
19	180-943, 944	Carville Subcontract Study-Condensate Pump		46,271					46,271
20	180-920	Pitot Panel Coal Payment		49,463					49,463
21	180-720	Prebody Coal Payment		0					0
22	180-976	Unamortized Rate Case (89 Case)		0					0
23	180-911	Corporate Investigation		0					0
25	223-900, 904, 912, 924	Fuel & Conservation (Over)Under Recovery		0					(2,800)
26	223-900	Residual Reserve							(723)
27	223-930	Prebody Prepayment							(723)
28		Total Company Adjusted Working Capital	144	144,792	5,227	(7,911)	(54,792)	(14,804)	181,404
29		Less Ball Power Sales:							
31		Fuel Stock		2,715					2,715
32	151	Other Materials & Supplies		620					620
33	145	Prepayments		74					74
34	0's	Other	22	2,094	200	(892)	(1,943)	(1,643)	(1,272)
37		Total Company Adjusted Working Capital Net of GP's	122	142,279	4,707	(7,019)	(52,849)	(5,282)	179,317
38		Jurisdictional Factor	0.9472131	0.9720720	0.9769617	0.9794275	0.9793445	0.9469723	
39		Jurisdictional Adjusted Working Capital	118	139,472	4,599	(6,782)	(51,730)	(5,430)	179,879
41		Applicable Account Numbers Listed in Headings and are listed by account on B-2a, B-2b and B-2c.							
43		All Allocated Per Cost of Service							

Supporting Schedules: B-7

Back up Schedules: B-2a, B-2b, B-2c



FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: GULF POWER COMPANY

PROJECT NO.: 911345-11

EDR/AMM/DM: Calculate 12 month working capital allowance for the last year and the prior year if the test year is projected. In addition, provide the 12 month total and the 12 month average. All adjustments are to be provided by account number. Use a balance sheet method and any other method the company proposes.

Type of Data Shown:  
Projected Test Year Ended 1990  
Prior Year Ended  
Witness: R. J. DeWitt  
A. E. Seitzberg

Line No.	Account No.	Account Name	Should Ending October 1990 (0000)	(1)	Other Investments 125-120	Current Assets 131-174	Deferred Assets 103-100	Bar-Current Liabilities 200	Current Liabilities 220-742	Bar-Current Liabilities Less 230, 230-100 230-233	Projected Credits 230-233	Projected Credits 230-233	Total
1	0	Total Company Working Capital	4,154	147,495	93,234	(8,992)	(54,984)	(11,278)	192,729				
Less Bar-Electric Adjustments:													
2		Accounts Receivable-Appliance Sales & Service		4,723									4,723
3	142-200, 230, 260	Provision For Bad Coll. Accts.-Appliance Sales & Serv.		(279)									(279)
4	143-997, 900	Accounts Receivable-Prod Fees & Vision Design		171									171
5	150-100, 126-100	Merchandise-Appliance Sales & Service		1,260									1,260
6	161-200's	Landslide Investments-Merchandising			99								99
7	233-000's	Appliance Inventory Reserve											(842)
Less Other Regulatory Adjustments:													
11		Stackholder Cooling Late		290									290
12	120-000	Fundal Project by Insurance Reserve		2,766									2,766
13	120-401	Temporarily Cash Investments		13,086									13,086
14	136	Balen Receivable		23									23
15	141	Loans to Employees		1,287									1,287
16	143-120, 130, 400, 000	Interest & Dividends Receivable		301									301
17	171	Air Products Bill Credit			250								250
18	181-998	Cerrville Subsurface Study-Condensate Pump			430								430
19	186-945, 944	Plant Rental Coal Report			40,624								40,624
20	186-920	Probody Coal Report			49,004								49,004
21	186-916	Quantified Rate Case (97 Case)			0								0
22	186-911	Corporate Investigation			0								0
23	233-905, 904, 912, 924	Fuel & Conservation (Over)Under Recovery			0								0
24	233-909	Remunda Advance			(2,800)								(2,800)
25	233-929	Probody Prerequisite			(720)								(720)
Total Company Adjusted Working Capital													
26			144	141,287	5,127	(8,092)	(54,984)	(4,979)	76,201				76,201
Less Gulf Power Sales:													
27		Fuel Stock		3,915									3,915
28	159, 143	Other Materials & Supplies		429									429
29	183	Prepayments		26									26
30	*	Other	22	1,718	310	(903)	(1,938)	(1,077)	(1,600)				(1,600)
Total Company Adjusted Working Capital net of GFS													
31			122	135,010	4,817	(7,189)	(52,084)	(3,902)	70,622				70,622
Jurisdictional Factor													
32			0.9472131	0.7732728	0.7769617	0.7764275	0.7793445	0.9489233					
33			118	131,942	4,311	(7,020)	(51,942)	(3,707)	71,642				71,642
Jurisdictional Adjusted Working Capital													
34			*	*	*	*	*	*	*				*
35			*	*	*	*	*	*	*				*

\* Applicable Account Numbers Listed in Headings and are listed by account on BR 9-2a and 9-2b.

\* Allocated Per Cost of Service

Supporting Schedules: B-7

Backup Schedules: B-2a, B-2b, B-3

WORKING CAPITAL - WORKING BALANCES

(1001) PUBLIC SERVICE COMMISSION

COMPANY: GAS POWER COMPANY

BOOKS: 001, 011, 243-11

INSTRUCTIONS: Calculate 13 month working capital allowance for the test year and the prior year if the test year is projected. In addition, provide the 12 month total and the 13 month average. All adjustments are to be provided by account number. Use a balance sheet method and any other method the company proposes.

Type of Data Shown:  
Projected Test Year Ended 1990  
Prior Year Ended  
Bills: E, J, Rebillion  
E, E, Scrubbing

Line No.	Account No.	Account Name	Month Ending December 1990 (\$000)			Type of Data Shown			
			(1)	(2)	(3)	(4)	(5)	(6)	(7)
		Total Company Working Capital	9,156	137,556	94,202	(8,193)	(46,420)	(11,432)	192,627
Less Non-Electric Adjustments:									
1	142-000, 230, 260	Accounts Receivable-Apppliance Sales & Service		9,704					9,704
2	144-000	Provision for Bad Coll. Acc'ts.-Apppliance Sales & Serv.		(2,791)					(2,791)
3	143-007, 008	Accounts Receivable-Def Ferro & Wilson Design		171					171
4	125-100, 126-100	Merchandise-Apppliance Sales & Service		1,254					1,254
5	186-200's	Leasehold Improvements-Merchandising			93				93
6	233-000's	Appliance Inventory Reserve							(862)
Less Other Regulatory Adjustments:									
11	128-002	Directorator Ceiling Labor		250					250
12	129-001	Fundam Property Insurance Reserve		3,740					3,740
13	136	Regulatory Cash Investments		6,781					6,781
14	141	Market Receivables		25					25
15	141	Market Receivables		1,305					1,305
16	143-120, 120, 400, 800	Loans to Employees		330					330
17	171	Leasehold & Dividends Receivable			520				520
18	187-000	Air Products Bill Credit			450				450
19	186-043, 944	Carrville Subsurface Study-Condensate Pump			29,537				29,537
20	186-003	Plant Material Coal Buyout			46,753				46,753
21	186-000	Plant Material Coal Buyout			46,753				46,753
22	186-006	Short-Term Note Cash (97 Cash)			0				0
23	186-011	Corporate Investment			0				0
24	233-000, 906, 912, 909	Fuel & Construction (Over)Under Recovery			0				0
25	233-000	Nonrenewal Advance			(2,000)				(2,000)
26	233-000	Nonrenewal Advance			(720)				(720)
27	233-000	Provisional Provisions							
28		Total Company Adjusted Working Capital	144	140,243	5,627	(8,193)	(46,420)	(7,053)	83,746
Less Debt Power System:									
31	131	Fuel Stock		4,233					4,233
32	134, 143	Other Materials & Supplies		620					620
33	143	Prepayments		24					24
34	11	Other	22	1,547	500	(914)	(1,644)	(1,097)	(1,580)
Total Company Adjusted Working Capital Net of DP's			122	132,821	4,327	(7,279)	(44,776)	(5,964)	80,431
Jurisdictional Factor			0.5672131	0.9732728	0.9788617	0.9796275	0.9792645	0.9669733	
Jurisdictional Adjusted Working Capital			118	130,206	4,423	(7,107)	(43,458)	(5,768)	78,100
Applicable Account Numbers Listed in Readings and are listed by account on RFB B-24 and B-25.									
Allocated Per Cost of Service									

Supporting Schedules: B 7

Recap Schedules: B 24, B 25, B 3

FLORENCE PUBLIC SERVICE COMMISSION

COMPANY: GOLF POWER COMPANY

DOCX1301: 01/30/13

EXPLANATION: Calculate 12 monthly working capital allowance for the test year and the prior year if the test year is pre-1990. In addition, provide the 12 month total and the 12 month average. All adjustments are to be provided by account number. Use a balance sheet method and any other method the company proposes.

Type of Basis Shown:  
 Proposed Test Year End: 1990  
 Prior Year End:  
 Witness: R. J. Robinson  
 A. E. Scarborough

Line No.	Account No.	Account Name	Month Ending December 1990 (0000)	Other Investments 12-1990	Current Assets 131-17%	Deferred Balits 180-180	Non-Current Liabilities 200	Current Liabilities 100 200 230-100	Deferred Credits 20-233	Total
1		Total Company Working Capital	4,134	148,074	91,205	(8,274)	(4,403)	(4,403)	(11,082)	188,774
2		Less Non-Factoric Adjustments:								
3	142-000, 230, 234	Accounts Receivable-Appliance Sales & Service	9,481							9,481
4	144-000	Provision For Bad Debt, Accts. -Appliance Sales & Serv.	(271)							(271)
5	143-007, 900	Accounts Receivable-Sun Fern & Division Design	171							171
6	130-100, 130-100	Merchandise-Appliance Sales & Service	1,250							1,250
7	180-200's	Leasehold Improvements-Merchandising	91							91
8	233-000's	Appliance Warranty Reserve								(802)
9										(802)
10										
11		Less Other Regulator's Adjustments:								
12	120-002	Blackwater Cooling Lake	230							230
13	120-001	Funded Project by Insurance Reserve	3,760							3,760
14	136	Temporary Cash Investments	0							0
15	141	Notes Receivable	29							29
16	143-120, 130, 400, 800	Loans to Employees	1,287							1,287
17	171	Interest & Dividends Receivable	4							4
18	187-990	Air Products Bill Credit	320							320
19	180-903, 904	Carroll Subsurface Study-Condensate Pump	430							430
20	180-925	Plant Material Coal Report	37,000							37,000
21	180-730	Peabody Coal Report	48,420							48,420
22	180-976	Unauthorized Rate Case (87 Case)	0							0
23	180-911	Corporate Investigation	0							0
24	233-900, 906, 912, 974	Fuel & Conservation (Non)Member Recovery	0							0
25	233-909	Nonviable Revenue	(2,800)							(2,800)
26	233-730	Peabody Prepayment	(730)							(730)
27										
28										
29		Total Company Adjusted Working Capital	144	147,802	2,084	(8,274)	(4,403)	(4,403)	(7,473)	88,478
30		Less Dual Power Sales:								
31		Fuel Stock	4,571							4,571
32	131	Other Materials & Supplies	620							620
33	154, 143	Prepayments	29							29
34	0	Other	1,687		287	(926)	(1,453)	(1,157)		(1,730)
35										
36		Total Company Adjusted Working Capital Net of DP's	122	140,930	2,377	(7,348)	(4,478)	(4,326)		84,973
37		Jurisdictional Factor	0.9672131	0.9735778	0.9769617	0.9766275	0.9773045	0.9668733		
38		Jurisdictional Adjusted Working Capital	110	137,296	2,337	(7,184)	(4,402)	(4,121)		82,517
39										
40										
41										
42										
43										
44		* Applicable Account Numbers Listed in Headings and are listed by account no. 02 8-24 and 8-26.								
45		* * Allocated Per Cost of Service								

Supporting Schedules: B-7

Rec'd Schedules: 8-24, 8-29, 9-3

**NUCLEAR FUEL BALANCES**

Schedule B-16

**FLORIDA PUBLIC SERVICE COMMISSION**      **EXPLANATION:** Provide thirteen monthly balances of nuclear fuel accounts 12B.1, 12B.2, 12B.3, 12B.4, 12B.5, and 12B.6 for the last year, and the prior year if the last year is projected.

Type of Data Shows  
 \_\_\_ Historical Year Ended  
 \_\_\_ Projected Year Ended  
 \_\_\_ Prior Year Ended 12/31/82  
 Witness: A. E. Scarborough

COMMITTEE: Gulf Power Company  
 SECRET NO.: 091205-41

(00000)

Line No.	Period	(B) Nuclear Fuel In Process 12B.1	(B) Nuclear Fuel Stock Account 12B.2	(C) Nuclear Fuel Ressemblies in Reactor 12B.3	(D) Nuclear Fuel Spent Fuel 12B.4	(E) Accumulated Provision for Amortization 12B.5	(F) Nuclear Fuel Under Capital Leases 12B.6	(B) Net Nuclear Fuel
								(B) + (D) + (E) + (F) - (C) - (B)

Not Applicable

Supporting Schedules:

Recap Schedules:

Line	Month	Beginning Balance		Receipts		Fuel Issued to Generation		Fuel Issued (Other)		Inventory Adjustments		Ending Balance		In-Terminal Ending Bal. (\$000)
		Units	(\$000)	Units	(\$000)	Units	(\$000)	Units	(\$000)	Units	(\$000)	Units	(\$000)	
1	Dec 88	888,729	37,458	42,148	203,835	9,487	46,890	220,672	9,317	62,223	0	0,000	873,892	37,438
2	Jan 89	873,892	37,438	63,048	294,048	9,012	44,162	222,024	9,481	62,537	0	0,000	855,136	37,139
3	Feb 89	855,136	37,139	63,433	236,138	9,790	41,420	229,619	9,761	62,473	0	0,000	804,166	37,294
4	Mar 89	804,166	37,294	63,135	287,917	12,368	43,651	251,776	10,762	62,824	0	0,000	900,127	39,080
5	Apr 89	900,127	39,080	63,406	336,391	10,023	42,409	276,408	11,871	62,941	0	0,000	860,220	37,232
6	May 89	860,220	37,232	63,282	283,181	12,366	43,668	240,156	10,361	63,227	0	0,000	903,151	39,217
7	Jun 89	903,151	39,217	63,418	243,069	11,130	43,721	275,285	12,020	63,693	0	0,000	877,857	38,433
8	Jul 89	877,857	38,433	63,980	217,383	9,810	43,219	296,286	12,943	63,660	0	0,000	796,846	35,310
9	Aug 89	796,846	35,310	64,397	182,048	7,823	42,982	292,243	12,815	63,836	0	0,000	891,316	36,497
10	Sep 89	891,316	36,497	64,102	231,333	11,123	43,915	291,748	12,808	63,962	0	0,000	833,112	29,810
11	Oct 89	833,112	29,810	64,312	290,000	8,945	44,223	303,829	13,316	64,193	0	0,000	699,460	(3,060)
12	Nov 89	699,460	21,839	64,073	290,000	8,845	44,223	213,876	8,338	63,818	0	0,000	404,733	20,368
13	Dec 89	404,733	20,368	64,233	290,000	8,945	44,223	247,904	10,940	64,213	0	0,000	616,829	18,431
14	Total			2,930,386	129,713		3,362,088	146,003				(40,389)	(2,717)	

Line	13	11 Mo Avg	177,210	33,826	63,583	228,953	9,978	43,993	758,822	33,231	63,377	0 <th>0,000 <th>740,910</th> <th>32,364</th> <th>63,798</th> <th>5,713</th> </th>	0,000 <th>740,910</th> <th>32,364</th> <th>63,798</th> <th>5,713</th>	740,910	32,364	63,798	5,713
15													(209)				

Actual data shown thru August 1989  
 The October 1989 Inventory Adjustments include adjustments necessary to reflect budgeted balances  
 Supporting Schedules B-175 Rev. Exp. Schedules

8 1/4 SYSTEM FUEL INVENTORY

FLORIDA PUBLIC SERVICE COMMISSION  
 EXPLANATION: Provides conventional fuel account balances in dollars and quantities for each fuel type by month for the test year, and the prior year if the test year is projected. Includes Natural Gas even though no inventory is carried.  
 WITNESS: S. B. Parsons, Jr.  
 (Give Units in Barrels, Tons, or MCF)

DATE OF PLANT Line	Beginning Balance		Receipts		Fuel Issued To Generation		Fuel Issued (Other)		Inventory Adjustments		Ending Balance		In- Treaty Balance	
	Units	(\$000)	Units	(\$000)	Units	(\$000)	Units	(\$000)	Units	(\$000)	Units	(\$000)	Units	(\$000)
1 Dec 89	664,733	20,348	44,233	200,000	0,843	65,225	247,904	10,940	44,211	0	0	0,000	418,029	18,431
2 Jan 90	616,829	18,431	44,263	336,398	14,274	42,407	287,290	12,432	43,343	0	0	0,000	446,137	20,273
3 Feb 90	646,137	20,273	43,492	348,176	14,735	47,321	257,248	11,040	42,990	0	0	0,000	537,043	23,948
4 Mar 90	537,043	23,948	42,991	512,210	13,471	43,134	336,800	10,191	43,073	0	0	0,000	632,633	27,230
5 Apr 90	632,633	27,230	43,041	318,141	13,709	43,394	205,074	8,918	43,487	0	0	0,000	743,722	32,021
6 May 90	743,722	32,021	43,025	293,793	12,967	44,137	177,265	7,767	43,816	0	0	0,000	860,230	37,221
7 Jun 90	860,230	37,221	43,268	232,871	11,362	43,802	290,299	12,733	43,937	0	0	0,000	922,824	40,948
8 Jul 90	922,824	40,948	43,810	263,490	12,057	43,740	300,882	13,542	44,343	0	0	0,000	983,432	44,758
9 Aug 90	983,432	44,758	44,232	278,812	12,637	43,448	317,360	14,112	44,333	0	0	0,000	1,048,004	48,489
10 Sep 90	1,048,004	48,489	44,469	240,733	12,473	44,741	278,141	12,330	43,949	0	0	0,000	1,110,616	51,000
11 Oct 90	1,110,616	51,000	43,012	278,865	12,726	43,035	280,223	11,776	43,253	0	0	0,000	1,229,236	54,244
12 Nov 90	1,229,236	54,244	43,164	202,117	9,894	48,457	174,306	8,048	45,037	0	0	0,000	1,353,049	58,104
13 Dec 90	1,353,049	58,104	44,105	213,634	10,399	48,677	182,230	8,483	44,357	0	0	0,000	1,488,433	61,887
14 Total			3,330,362	138,648			3,214,842	142,398		0	0			

Supporting Schedules 8-1/4

Schedule B-37a SYSTEM FUEL INVENTORY

FLORIDA PUBLIC SERVICE COMMISSION EXPLANATION: Provide conventional fuel account balance in dollars and quantities for each fuel type by month for the test year, and the prior year if the test year is projected. Include Natural Gas even though no inventory is carried.  
(Give Units in Barrels, Tons, or MCF.)

COMPANY: COLO POWER COMPANY  
 TYPE OF FUEL: ELECTRICITY  
 PRIOR YEAR ENDED 1989  
 WITNESS: A. E. Scarborough

Mo.	Month	Beginning Balance		Receipts		Fuel Issued To Generation		Fuel Issued (Other)		Inventory Adjustments		Ending Balance		In-Transit	Ending Bal.					
		Units	(\$000)	Units	(\$000)	Units	(\$000)	Units	(\$000)	Units	(\$000)	Units	(\$000)			(\$000)	(\$000)			
1	Dec 88	296,720	17,820	60,000	56,100	2,273	43,281	20,114	1,389	51,143	0	30	0 000	0	0 000	276,721	16,484	59,363	17,111	
2	Jan 89	276,721	16,484	39,363	37,083	2,644	55,171	17,326	681	51,183	0	0	0 000	(762)	0	299,748	17,003	59,393	1,074	
3	Feb 89	299,748	17,803	39,393	35,390	3,359	62,914	14,545	799	54,638	0	12	0 000	0	0	330,373	20,551	60,100	20,790	
4	Mar 89	330,373	20,551	60,100	60,695	3,826	83,034	8,888	496	55,606	0	0	0 000	4,318	236	396,089	23,919	60,570	24,206	
5	Apr 89	396,089	23,919	60,570	63,122	2,486	55,695	40,324	2,319	57,509	0	33	0 000	0	0	399,899	24,033	60,178	24,300	
6	May 89	399,899	24,033	60,178	62,867	3,009	63,631	60,000	3,141	56,361	0	66	0 000	0	0	374,674	23,833	60,674	23,848	
7	Jun 89	374,674	23,833	60,674	63,995	3,224	60,818	115,131	6,782	58,912	0	95	0 000	420	26	0 000	343,874	21,268	61,547	21,636
8	Jul 89	343,874	21,268	61,547	61,702	3,416	66,071	97,990	3,855	59,769	0	66	0 000	2,812	171	0 000	302,228	18,872	62,443	19,401
9	Aug 89	302,228	18,872	62,443	64,903	2,344	63,518	122,391	7,380	60,200	0	99	0 000	0	0	218,348	13,737	63,439	16,382	
10	Sep 89	218,348	13,737	63,439	60,041	4,513	56,384	77,171	4,610	59,997	0	0	0 000	2,862	(40)	0 000	227,272	13,380	61,095	14,478
11	Oct 89	227,272	13,580	61,095	60,137	4,557	56,863	44,047	2,647	60,095	0	0	0 000	(17,887)	(1,997)	0 000	220,673	13,493	61,144	14,307
12	Nov 89	220,673	13,493	61,144	60,041	4,551	56,838	28,792	3,531	57,144	0	0	0 000	0	0	0 000	275,824	16,513	60,283	17,317
13	Dec 89	275,824	16,513	60,283	77,661	4,430	57,193	42,620	2,619	56,737	0	0	0 000	0	0	0 000	300,763	18,332	60,030	18,368
14	Total			601,537	67,622		61,670	64,299		6,373			(27,831)	(1,648)			305,709	18,347	60,817	19,261

Actual data shown thru August 1989  
 The September 1989 and October 1989 Inventory Adjustments include adjustments necessary to reflect budgeted balances  
 Supporting Schedule B-37a

**Schedule B-17a SYSTEM FUEL INVENTORY**

**FLORIDA PUBLIC SERVICE COMMISSION** **EXPLANATION:** Provide conventional fuel account balances in dollars and quantities for each fuel type by month for the test year, and the prior year if the test year is projected. Include Natural Gas even though no inventory is carried. (Give Units in Barrels, Tons, or MFCZ)

**COMPANY: GULF POWER COMPANY**

**DOCKET NO. 091345-EI**

**Witness: S. B. Parsons, Jr**

**TYPE OF DATA SHOWN:**  
 Historic Test Year Ended  
 Projected Test Year Ended 1990  
 Prior Year Ended

Line	Beginning Balance		Receipts		Fuel Issued To Generation		Fuel Issued (Other)		Inventory Adjustments		Ending Balance		In-Transit (\$000)	Ending Bal (\$000)	
	Units	(\$000)	Units	(\$000)	Units	(\$000)	Units	(\$000)	Units	(\$000)	Units	(\$000)			
1	217,924	16,313	60,283	4,638	37,293	2,610	56,737	0	0	0	0	160,763	16,332	19,346	
2	308,763	18,332	60,820	3,339	66,113	4,329	56,389	0	0	0	0	317,233	19,294	20,137	
3	317,233	19,294	60,815	3,219	64,323	2,642	61,961	0	0	0	0	348,832	20,891	21,835	
4	348,832	20,891	61,291	3,362	66,366	2,539	60,504	0	0	0	0	351,169	21,714	22,373	
5	351,169	21,714	61,833	3,219	64,640	2,316	61,825	0	0	0	0	362,192	22,303	23,184	
6	362,192	22,303	62,301	3,931	62,070	2,958	61,636	0	0	0	0	377,548	23,338	24,872	
7	377,548	23,338	62,364	3,219	65,340	2,611	62,691	0	0	0	0	393,736	24,200	25,734	
8	393,736	24,200	62,733	3,436	65,600	2,600	62,829	0	0	0	0	408,576	25,336	26,870	
9	408,576	25,336	63,330	3,440	65,798	2,602	63,322	0	0	0	0	424,163	26,220	27,734	
10	424,163	26,220	63,817	3,436	65,800	2,602	63,683	0	0	0	0	440,186	27,103	28,608	
11	440,186	27,103	64,343	3,124	62,291	2,536	61,817	0	0	0	0	456,703	28,000	29,482	
12	456,703	28,000	64,864	2,919	62,202	2,399	61,826	0	0	0	0	473,505	28,900	30,356	
13	473,505	28,900	65,421	2,819	62,202	2,335	61,666	0	0	0	0	490,707	29,800	31,230	
14	Total		729,332	46,576		718,017	43,206								
15	13 Mo	203,114	18,800	62,454	3,387	66,168	2,877	61,823	0	0	0	303,213	18,998	20,113	



Schedule B-17a SYSTEM FUEL INVENTORY

FLORIDA PUBLIC SERVICE COMMISSION  
 COMPANY: GULF POWER COMPANY  
 ACCOUNT NO.: 091343-01

EXPLANATION: Provide conventional fuel account balances in dollars and quantities for each fuel type by month for the test year, and the prior year if the test year is projected. Include Natural Gas even though no inventory is carried.  
 (Give Units in Barrels, Tons, or MCF)

Type of Data Shown:  
 Historic Test Year Ended  
 Projected Test Year Ended  
 Prior Year Ended 1989  
 Witness: A. E. Scarborough

LINE	Beginning Balance		Receipts		Fuel Issued To Generation		Fuel Issued (Other)		Inventory Adjustments		Ending Balance	
	Units	(\$/Unit)	Units	(\$/Unit)	Units	(\$/Unit)	Units	(\$/Unit)	Units	(\$/Unit)	Units	(\$/Unit)
02 Lighter Oil (Gals)												
1 Dec 88	282,355	137	0	0	0	0	0	0	0	0	0	282,355
2 Jan 89	232,631	107	0	0	0	0	0	0	0	0	0	232,631
3 Feb 89	205,380	144	0	0	0	0	0	0	0	0	0	205,380
4 Mar 89	263,035	128	0	0	0	0	0	0	0	0	0	263,035
5 Apr 89	331,723	163	0	0	0	0	0	0	0	0	0	331,723
6 May 89	272,039	142	0	0	0	0	0	0	0	0	0	272,039
7 Jun 89	253,427	137	0	0	0	0	0	0	0	0	0	253,427
8 Jul 89	287,219	165	0	0	0	0	0	0	0	0	0	287,219
9 Aug 89	326,441	285	0	0	0	0	0	0	0	0	0	326,441
10 Sep 89	349,977	302	0	0	0	0	0	0	0	0	0	349,977
11 Oct 89	376,688	207	0	0	0	0	0	0	0	0	0	376,688
12 Nov 89	380,303	209	0	0	0	0	0	0	0	0	0	380,303
13 Dec 89	383,596	208	0	0	0	0	0	0	0	0	0	383,596
Total			3,578,827	867	1,205,152	675	0	0	(286,345)	(163)		
15 13 Mo Avg	345,524	181	0	0	92,719	69	0	0	(20,759)	(11)	0	353,168

Actual data shown thru August 1989  
 The September 1989 Inventory Adjustments include necessary adjustments to reflect budgeted balances  
 Note: All unit figures are shown in Gallons

Supporting Schedules B-17a

Schedule B-17a SYSTEM FUEL INVENTORY

FLORIDA PUBLIC SERVICE COMMISSION  
 COMPANY: GULF POWER COMPANY  
 DOCKET NO : 891345-EI

EXPLANATION: Provide conventional fuel account balance in dollars and quantities for each fuel type by month for the test year, and the prior year if the test year is projected. Include Natural Gas even though no inventory is carried.  
 (Give Units in Barrels, Tons, or MCF)

Type of Data Shown:  
 Historical Test Year Ended  
 Projected Test Year Ended 1990  
 Prior Year Ended  
 Witness: E. B. Parsons, Jr.

NAME OF PLANT Engilming Balance Receipts Fuel Issued To Generation Fuel Issued (Other) Inventory Adjustments Ending Balance

Mo	Month	Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit
62 Lighter Oil (Gals)																
1	Dec 89	383,596	208	0.542	83,510	45	0.515	82,427	44	0.534	0	0.000	0	0.000	386,625	0.530
2	Jan 90	306,683	208	0.538	83,679	42	0.491	82,412	43	0.522	0	0.000	0	0.000	309,752	0.531
3	Feb 90	309,732	207	0.531	83,464	43	0.503	82,402	43	0.522	0	0.000	0	0.000	312,814	0.527
4	Mar 90	362,814	207	0.527	82,406	42	0.510	82,393	43	0.522	0	0.000	0	0.000	362,827	0.524
5	Apr 90	392,827	206	0.524	82,399	42	0.510	82,387	43	0.522	0	0.000	0	0.000	392,839	0.522
6	May 90	392,839	205	0.522	82,383	42	0.510	82,381	43	0.522	0	0.000	0	0.000	392,841	0.518
7	Jun 90	392,841	204	0.518	82,376	41	0.498	82,376	43	0.522	0	0.000	0	0.000	392,841	0.514
8	Jul 90	392,844	202	0.514	82,376	42	0.510	82,373	42	0.510	0	0.000	0	0.000	392,844	0.512
9	Aug 90	392,844	202	0.514	82,377	41	0.498	82,367	42	0.510	0	0.000	0	0.000	392,834	0.512
10	Sep 90	392,834	201	0.512	82,362	42	0.510	82,363	42	0.510	0	0.000	0	0.000	392,831	0.512
11	Oct 90	392,831	201	0.512	82,362	42	0.510	82,363	42	0.510	0	0.000	0	0.000	392,826	0.512
12	Nov 90	392,830	201	0.512	82,362	42	0.510	82,361	42	0.510	0	0.000	0	0.000	392,831	0.512
13	Dec 90	392,831	201	0.512	82,362	42	0.510	82,359	43	0.522	0	0.000	0	0.000	392,834	0.509
14	Total			1,080,224	347		1,070,944	553								

15 13 Mo Avg 391,419 204 0.521 83,094 42 0.507 82,362 43 0.518 0 0.000 0 0.000 392,131 203 0.519

Note: All Fuel Figures are shown in Gallons

Supporting Schedules: B-17a See pg. Schedule

Schedule B-17a SYSTEM FUEL INVENTORY

FLORIDA PUBLIC SERVICE COMMISSION  
 EXPLANATION: Provide conventional fuel account  
 balance in dollars and quantities for each fuel type by  
 month for the test year, and the prior year if the test  
 year is projected. Include Natural Gas even though no  
 inventory is carried.  
 (Give Units in Barrels, Tons, or MCF.)

FLORIDA PUBLIC SERVICE COMMISSION  
 COMPANY: OLF POWER COMPANY  
 SOCKET NO.: 011343-E1  
 Type of Data Shown:  
 Historic Test Year Ended  
 Projected Test Year Ended  
 Prior Year Ended 1989  
 Witness: A. E. Easberough

Line	Name of Plant	Beginning Balance		Receipts		Fuel Issued To Generation		Fuel Issued (Other)		Inventory Adjustments		Ending Balance					
		Units	(\$000)	Units	(\$000)	Units	(\$000)	Units	(\$000)	Units	(\$000)	Units	(\$000)				
1	Dec 88	94,360	42	0 436	60,213	31	0 308	48,778	23	0 484	0	0 000	103,995	30	0 464		
2	Jan 89	163,995	50	0 484	0	0 000	1,760	1	0 484	0	0 000	0	0 000	104,237	49	0 464	
3	Feb 89	104,237	49	0 484	0	0 000	2,813	2	0 484	0	0 000	0	0 000	101,412	47	0 464	
4	Mar 89	101,412	47	0 484	0	0 000	15,362	7	0 484	0	0 000	0	0 000	83,030	40	0 464	
5	Apr 89	83,030	40	0 484	0	0 000	2,933	1	0 484	0	0 000	0	0 000	82,077	39	0 464	
6	May 89	82,077	39	0 484	0	0 000	0	0	0 000	0	0 000	0	0 000	82,077	39	0 464	
7	Jun 89	82,077	39	0 484	0	0 000	47,807	22	0 484	0	0 000	0	0 000	35,070	17	0 443	
8	Jul 89	35,070	17	0 443	74,381	12	0 433	34,439	13	0 443	0	0 000	74,092	34	0 443		
9	Aug 89	74,092	34	0 443	0	0 000	8,390	3	0 443	0	0 000	0	0 000	68,402	31	0 443	
10	Sep 89	68,402	31	0 443	4,937	1	0 367	0	0 000	0	0 004	228,004	122	0 000	299,943	118	0 320
11	Oct 89	299,943	134	0 320	36	0 000	0	0 000	0	0 000	0	0 000	300,001	134	0 320		
12	Nov 89	300,001	134	0 320	0	0 000	0	0 000	0	0 000	0	0 000	300,001	134	0 320		
13	Dec 89	300,001	134	0 320	0	0 000	0	0 000	0	0 000	0	0 000	300,001	134	0 320		
14	Total			135,587	64		160,732	74		0	0	228,004	122				

Combustion Turbine Oil (Gals)

15	12 Mo Avg	133,533	66	0 470	10,737	5	0 483	12,364	6	0 439	0	0 000	17,431	9	0 000	149,336	75	0 474
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Actual data shown thru August 1989  
 The September 1989 inventory adjustment includes adjustments necessary to reflect budgeted balances  
 Base Unit: Unit Figures shown in Gallons

Supporting Schedules B-17a

Schedule 9-17a SYSTEM FUEL INVENTORY

FLORIDA PUBLIC SERVICE COMMISSION  
 COMPANY: GULF POWER COMPANY  
 DOCKET NO.: 891243-EI

EXPLANATION: Provide conventional fuel account balance in dollars and quantities for each fuel type by month for the test year, and the prior year if the test year is projected. Include Natural Gas even though no inventory is carried.  
 (Give Units in Barrels, Tons, or MCF )

Type of Data Shown:  
 Historic Test Year Ended  
 Projected Test Year Ended 1990  
 Prior Year Ended  
 Witness: E. S. Parsons, Jr.

Line	Month	Beginning Balance		Receipts		Fuel Inward To Generation		Fuel Inward (Ochms)		Inventory Adjustments		Ending Balance	
		Units	(\$000)	Units	(\$000)	Units	(\$000)	Units	(\$000)	Units	(\$000)	Units	(\$000)
1	Dec 89	300,001	156	0	0	0	0	0	0	0	0	300,001	156
2	Jan 90	300,001	156	0	0	0	0	0	0	0	0	300,001	156
3	Feb 90	300,001	156	0	0	0	0	0	0	0	0	300,001	156
4	Mar 90	300,001	156	0	0	0	0	0	0	0	0	300,001	156
5	Apr 90	300,001	156	0	0	0	0	0	0	0	0	300,001	156
6	May 90	300,001	156	0	0	0	0	0	0	0	0	300,001	156
7	Jun 90	300,001	156	1,275	1	0	0	0	0	0	0	300,001	156
8	Jul 90	299,992	156	3,022	1	0	0	0	0	0	0	299,992	156
9	Aug 90	299,978	155	18,877	8	0	0	0	0	0	0	299,978	155
10	Sep 90	299,887	155	116	0	0	0	0	0	0	0	299,887	155
11	Oct 90	300,003	155	0	0	0	0	0	0	0	0	300,003	155
12	Nov 90	300,003	155	0	0	0	0	0	0	0	0	300,003	155
13	Dec 90	300,003	155	0	0	0	0	0	0	0	0	300,003	155
14	Total			21,290	10	21,288	11						

15	11 Mo Avg	299,990	156	0	0	0	0	0	0	0	0	299,990	156
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Note: All Unit Figures shown in Gallons

Supporting Schedules: 8-17b

FLORIDA PUBLIC SERVICE COMMISSION  
 COMPANY: GULF POWER COMPANY  
 DOCKET NO.: 891343-EI

EXPLANATION: Provide conventional fuel account  
 balances in dollars and quantities for each fuel type by month for the test year, and the prior year if the test year is projected. Includes Natural Gas even though no inventory is carried.  
 (Give Units in Barrels, Tons, or MCF.)

Type of Data Shown:  
 Historic Test Year Ended  
 Projected Test Year Ended  
 Prior Year Ended 1989  
 Witness: A. E. Scarborough

Line No.	Month	Beginning Balance		Receipts		Fuel Issued To Generation		Fuel Issued (Other)		Inventory Adjustments		Ending Balance		
		Units	(\$000)	Units	(\$000)	Units	(\$000)	Units	(\$000)	Units	(\$000)	Units	(\$000)	
1	Dec 88	78,533	1,048	13,603	0	0	0	0	0	0	0	0	78,533	1,048
2	Jan 89	78,533	1,048	13,603	0	0	0	0	0	0	0	0	78,533	1,048
3	Feb 89	78,533	1,048	13,603	0	0	0	0	0	0	0	0	78,533	1,048
4	Mar 89	78,533	1,048	13,603	0	0	0	0	0	0	0	0	78,533	1,048
5	Apr 89	78,533	1,048	13,603	0	0	0	0	0	0	0	0	78,533	1,048
6	May 89	78,533	1,048	13,603	0	0	0	0	0	0	0	0	78,533	1,048
7	Jun 89	78,533	1,048	13,603	0	0	0	0	0	0	0	0	78,533	1,048
8	Jul 89	78,533	1,048	13,603	0	0	0	0	0	0	0	0	78,533	1,048
9	Aug 89	77,538	1,034	13,603	0	0	995	14	13,603	0	0	0	77,538	1,034
10	Sep 89	77,538	1,034	13,603	0	0	0	0	0	0	0	0	77,538	1,034
11	Oct 89	77,538	1,042	13,603	0	0	0	0	0	0	0	(12)	77,538	1,042
12	Nov 89	77,538	1,042	13,603	0	0	0	0	0	0	0	0	77,538	1,042
13	Dec 89	77,538	1,042	13,603	0	0	0	0	0	0	0	0	77,538	1,042
14	Total				0	0	995	14		0	0	(12)		

Line No.	Month	Beginning Balance	Receipts	Fuel Issued To Generation	Fuel Issued (Other)	Inventory Adjustments	Ending Balance
13	12 Mo Avg	78,158	1,040	13,603	0	0	78,074

Actual data shown thru August 1989  
 The September 1989 Inventory Adjustment is necessary to reflect budgeted balances  
 Note: All Unit figures shown in Barrels  
 Supporting Schedules B-17a

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provides conventional fuel account

Type of Data Shown:

Electronic Test Year Ended  
 Projected Test Year Ended 1990  
 Prior Year Ended  
 Witness: E. S. Parramore, Jr.

Balance in dollars and quantities for each fuel type by month for the test year, and the prior year if the test year is projected. Includes Natural Gas even though no inventory is carried  
 (Give Units in Barrels, Tons, or MCF.)

Line	Name of Plant	Beginning Balance		Receipts		Fuel Issued To Generation		Fuel Issued (Other)		Inventory Adjustments		Ending Balance	
		Units	(\$000)	Units	(\$000)	Units	(\$000)	Units	(\$000)	Units	(\$000)	Units	(\$000)
1	Dec 89	78,333	1,042	13,603	0	0	0	0	0	0	0	78,333	1,042
2	Jan 90	78,333	1,042	13,603	0	0	0	0	0	0	0	78,333	1,042
3	Feb 90	78,333	1,042	13,603	0	0	0	0	0	0	0	78,333	1,042
4	Mar 90	78,333	1,042	13,603	0	0	0	0	0	0	0	78,333	1,042
5	Apr 90	78,333	1,042	13,603	0	0	0	0	0	0	0	78,333	1,042
6	May 90	78,333	1,042	13,603	0	0	0	0	0	0	0	78,333	1,042
7	Jun 90	78,333	1,042	13,603	0	0	0	0	0	0	0	78,333	1,042
8	Jul 90	78,333	1,042	13,603	0	0	0	0	0	0	0	78,333	1,042
9	Aug 90	78,333	1,042	13,603	0	0	0	0	0	0	0	78,333	1,042
10	Sep 90	78,333	1,042	13,603	0	0	0	0	0	0	0	78,333	1,042
11	Oct 90	78,333	1,042	13,603	0	0	0	0	0	0	0	78,333	1,042
12	Nov 90	78,333	1,042	13,603	0	0	0	0	0	0	0	78,333	1,042
13	Dec 90	78,333	1,042	13,603	0	0	0	0	0	0	0	78,333	1,042
14	Total				0	0	0	0	0	0	0		

15	13 Mo Avg	78,333	1,042	13,603	0	0	0	0	0	0	0	78,333	1,042
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Note: All Unit Figures shown in Barrels

Supporting Schedule: B-17a

FLORIDA PUBLIC SERVICE COMMISSION  
 REPORT: OIL FUEL COMPART  
 DOCKET NO.: 20133-81

REGULATION: Provide conventional fuel account balances to deliver and quantities for each fuel type by month for the test year, and the prior year if the test year is projected. Include Natural Gas even though no inventory is carried. (Give units in barrels, tons, or MCF.)

Type of Data Shown:  
 Historic Test Year Ended  
 Projected Test Year Ended  
 Prior Year Ended 1989  
 Witness: A. E. Southworth

Line	Month	Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit
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Combustion Turbine Oil (Gals)

1	Dec 88	94,340	42	0.436	80,213	31	0.388	48,778	23	0.464	0	0.000	0	0.000	0	0.000	103,983	30	0.464	
2	Jan 89	183,995	50	0.464	0	0	0.000	1,766	1	0.464	0	0.000	0	0.000	0	0.000	124,227	49	0.464	
3	Feb 89	104,227	49	0.464	0	0	0.000	2,815	2	0.464	0	0.000	0	0.000	0	0.000	101,412	47	0.464	
4	Mar 89	101,412	47	0.464	0	0	0.000	13,382	7	0.464	0	0.000	0	0.000	0	0.000	83,030	40	0.464	
5	Apr 89	83,030	48	0.464	0	0	0.000	2,933	1	0.464	0	0.000	0	0.000	0	0.000	82,877	39	0.464	
6	May 89	82,877	39	0.464	0	0	0.000	0	0	0.000	0	0.000	0	0.000	0	0.000	82,877	38	0.464	
7	Jun 89	82,877	39	0.465	0	0	0.000	47,887	22	0.464	0	0.000	0	0.000	0	0.000	13,878	17	0.443	
8	Jul 89	13,878	17	0.443	24,381	12	0.433	34,159	13	0.443	0	0.000	0	0.000	0	0.000	74,982	34	0.443	
9	Aug 89	74,982	34	0.443	0	0	0.000	6,390	3	0.443	0	0.000	0	0.000	0	0.000	68,482	31	0.443	
10	Sep 89	68,482	31	0.443	4,937	1	0.387	0	0	0.000	0	0.000	0	0.000	238,666	122	0.000	289,983	136	0.328
11	Oct 89	289,983	136	0.328	38	0	0.000	0	0	0.000	0	0.000	0	0.000	0	0.000	300,001	136	0.328	
12	Nov 89	300,001	136	0.328	0	0	0.000	0	0	0.000	0	0.000	0	0.000	0	0.000	300,001	136	0.328	
13	Dec 89	300,001	136	0.328	0	0	0.000	0	0	0.000	0	0.000	0	0.000	0	0.000	300,001	136	0.328	
14	Total				119,387	88		180,738	74		0		238,666	122						
15	15 Mo. Avg	113,333	66	0.470	10,737	5	0.483	12,366	0	0.439	0	0.000	17,431	9	0.000		149,238	73	0.478	

Actual data shown thru August, 1989  
 The September, 1989 inventory adjustment includes adjustment necessary to reflect budgeted balances  
 Note: All Unit figures shown in Gallons

Reporting Schedule: B-17a

Recap Schedule:

**FLORIDA PUBLIC SERVICE COMMISSION**  
**EXPLANATION** Florida conventional fuel account  
 balance in dollars and quantities for each fuel type by  
 month for the test year, and the prior year if the test  
 year is projected. Include Historical Gas even though no  
 inventory is carried.  
 (Give Units in Barrels, Tons, or MCF.)

Line	Month	Beginning Balance	Receipts	Issue	Balance	Fuel Issued To Generation	Fuel Issued (Others)	Inventory Adjustments	Ending Balance
		(0000)	(0000)	(0000)	(0000)	(0000)	(0000)	(0000)	(0000)

1	Dec 89	300,001	136	0	0	0	0	0	300,001	136	0	0	300,001	136	0	0	300,001	136	0	0	
2	Jan 90	300,001	136	0	0	0	0	0	300,001	136	0	0	300,001	136	0	0	300,001	136	0	0	
3	Feb 90	300,001	136	0	0	0	0	0	300,001	136	0	0	300,001	136	0	0	300,001	136	0	0	
4	Mar 90	300,001	136	0	0	0	0	0	300,001	136	0	0	300,001	136	0	0	300,001	136	0	0	
5	Apr 90	300,001	136	0	0	0	0	0	300,001	136	0	0	300,001	136	0	0	300,001	136	0	0	
6	May 90	300,001	136	0	0	0	0	0	300,001	136	0	0	300,001	136	0	0	300,001	136	0	0	
7	Jun 90	300,001	136	0	0	0	0	0	300,001	136	0	0	300,001	136	0	0	300,001	136	0	0	
8	Jul 90	299,992	136	0	0	0	0	0	299,992	136	0	0	299,992	136	0	0	299,992	136	0	0	
9	Aug 90	299,878	136	0	0	0	0	0	299,878	136	0	0	299,878	136	0	0	299,878	136	0	0	
10	Sep 90	299,887	135	0	0	0	0	0	299,887	135	0	0	299,887	135	0	0	299,887	135	0	0	
11	Oct 90	300,003	135	0	0	0	0	0	300,003	135	0	0	300,003	135	0	0	300,003	135	0	0	
12	Nov 90	300,003	135	0	0	0	0	0	300,003	135	0	0	300,003	135	0	0	300,003	135	0	0	
13	Dec 90	300,003	135	0	0	0	0	0	300,003	135	0	0	300,003	135	0	0	300,003	135	0	0	
14	Total:		21,290		10		21,280		11												
15	13 Mo Avg	299,990	136	0	0	1,838	1,838	0	0	0	0	0	0	0	0	0	0	299,990	136	0	0

Note: All units figures shown in dollars.

Supplemental Schedule B-17b Receipt Schedule



PUBLIC PUBLIC SERVICE COMMISSION

EXPLANATION: Provide conventional fuel account

Type of Data Shown:

CONTRACT: ONLY POWER CONTRACT

Balance in dollars and quantities for each fuel type by month for the test year and the prior year if the test year is projected

Historic Test Year Ended  
Projected Test Year Ended

DOCKET NO: 801345-B1

Inventory is carried  
Inventory is carried on  
(City Units in Barreils, Tons or BCF)

Prior Year Ended 1989  
Witness: A B Stratmough

Line No	Month	Beginning Balance		Receipts		Fuel Leased To Generation		Fuel Leased (Other)		Inventory Adjustments		Ending Balance	
		Units	(\$000)	Units	(\$000)	Units	(\$000)	Units	(\$000)	Units	(\$000)	Units	(\$000)

20 011 (Bbls)

1	Dec 88	78,533	1,042	13,603	0	0	0	0	0	0	0	0	78,533	1,042	13,603
2	Jan 89	78,533	1,042	13,603	0	0	0	0	0	0	0	0	78,533	1,042	13,603
3	Feb 89	78,533	1,042	13,603	0	0	0	0	0	0	0	0	78,533	1,042	13,603
4	Mar 89	78,533	1,042	13,603	0	0	0	0	0	0	0	0	78,533	1,042	13,603
5	Apr 89	78,533	1,042	13,603	0	0	0	0	0	0	0	0	78,533	1,042	13,603
6	May 89	78,533	1,042	13,603	0	0	0	0	0	0	0	0	78,533	1,042	13,603
7	Jun 89	78,533	1,042	13,603	0	0	0	0	0	0	0	0	78,533	1,042	13,603
8	Jul 89	78,533	1,042	13,603	0	0	0	0	0	0	0	0	78,533	1,042	13,603
9	Aug 89	77,538	1,054	13,603	0	0	0	0	0	0	0	0	77,538	1,054	13,603
10	Sep 89	77,538	1,054	13,603	0	0	0	0	0	0	0	0	77,538	1,054	13,603
11	Oct 89	77,538	1,042	13,603	0	0	0	0	0	0	0	0	77,538	1,042	13,603
12	Nov 89	77,538	1,042	13,603	0	0	0	0	0	0	0	0	77,538	1,042	13,603
13	Dec 89	77,538	1,042	13,603	0	0	0	0	0	0	0	0	77,538	1,042	13,603
14	Total				0	0	995	14	13,603	0	0	0		(12)	
15	15 Mo Avg	78,150	1,040	13,603	0	0	77	1	13,603	0	0	0		(1)	0

Actual data shown for August 1989

The September 1989 Inventory Adjustment is necessary to reflect budgeted balances

Note: All Units Figures shown in Barrels

Supporting Schedules: B 17b

Energy Schedules

FUELING PUBLIC SERVICE COMMISSION

EXPLANATION: Provide contractual fuel account balances in dollars and quantities for each fuel type by month for the test year and the prior year if the test year is projected. Include Natural Gas even though no inventory is carried (Give Date in Dollars, Tons, or BCF)

Type of Data Shown: Historical Test Year Ended, Projected Test Year Ended 1990, Prior Test Ended, Witness: S B Parsons, Jr

COMMIT: OILY POWER COMPANY  
DOCKET NO: 69133-01

Month	Balance	Quantity	Inventory	Fuel Issued to Generation	Fuel Issued (Other)	Inventory Adjustments	Ending Balance
Mo	(\$000)	Units	(\$000)	(\$000)	(\$000)	(\$000)	(\$000)

1	Dec 89	78,333	1,042	13,603	0	0	0	0	0	0	0	0	0	0	0	0	0	78,333	1,042	13,603
2	Jan 90	78,333	1,042	13,603	0	0	0	0	0	0	0	0	0	0	0	0	0	78,333	1,042	13,603
3	Feb 90	78,333	1,042	13,603	0	0	0	0	0	0	0	0	0	0	0	0	0	78,333	1,042	13,603
4	Mar 90	78,333	1,042	13,603	0	0	0	0	0	0	0	0	0	0	0	0	0	78,333	1,042	13,603
5	Apr 90	78,333	1,042	13,603	0	0	0	0	0	0	0	0	0	0	0	0	0	78,333	1,042	13,603
6	May 90	78,333	1,042	13,603	0	0	0	0	0	0	0	0	0	0	0	0	0	78,333	1,042	13,603
7	Jun 90	78,333	1,042	13,603	0	0	0	0	0	0	0	0	0	0	0	0	0	78,333	1,042	13,603
8	Jul 90	78,333	1,042	13,603	0	0	0	0	0	0	0	0	0	0	0	0	0	78,333	1,042	13,603
9	Aug 90	78,333	1,042	13,603	0	0	0	0	0	0	0	0	0	0	0	0	0	78,333	1,042	13,603
10	Sep 90	78,333	1,042	13,603	0	0	0	0	0	0	0	0	0	0	0	0	0	78,333	1,042	13,603
11	Oct 90	78,333	1,042	13,603	0	0	0	0	0	0	0	0	0	0	0	0	0	78,333	1,042	13,603
12	Nov 90	78,333	1,042	13,603	0	0	0	0	0	0	0	0	0	0	0	0	0	78,333	1,042	13,603
13	Dec 90	78,333	1,042	13,603	0	0	0	0	0	0	0	0	0	0	0	0	0	78,333	1,042	13,603
14	Total				0	0	0	0	0	0	0	0	0	0	0	0	0			
15	13 Mo Avg	78,333	1,042	13,603	0	0	0	0	0	0	0	0	0	0	0	0	0	78,333	1,042	13,603

Note: All Unit Figures shown in Dollars

Augmenting Schedule: B-12a

Group Schedule:

FLORIDA PUBLIC SERVICE COMMISSION EXPLANATION: Provide conventional fuel account balances in dollars and quantities for each fuel type by month for the last year, and the prior year if the last year is projected. Include historical use even though no inventory is carried. (Give Balances in Barrels, Tons, or MCF.)

Type of Data Shown: Historical Year Ended, Projected Year Ended, Prior Year Ended 1989, Witness A B Each/through

MONTH OR PLANT	Beginning Balance	Receipts	Fuel Used To Generate		Fuel Used (Other)		Inventory Adjustments		Ending Balance	
			Units	\$/Unit	Units	\$/Unit	Units	\$/Unit	Units	\$/Unit

Plant Codes  
Coal (Tons)

1	Dec 88	390,071	23,104	42,531	146,126	6,983	47,801	140,036	6,107	43,594	0	0	0	0	0	0	0	0	396,141	23,989	43,582
2	Jan 89	394,161	23,089	43,393	131,647	5,182	43,683	141,888	6,237	43,823	0	0	0	0	0	0	0	0	345,839	21,834	43,823
3	Feb 89	343,839	24,834	43,823	136,002	5,817	42,294	136,478	6,341	43,681	0	0	0	0	0	0	0	0	335,832	24,236	43,681
4	Mar 89	335,832	24,236	43,681	174,303	7,633	43,820	173,664	7,472	43,677	0	0	0	0	0	0	0	0	334,481	24,219	43,677
5	Apr 89	334,481	24,219	43,677	116,281	3,120	44,033	202,473	8,848	43,779	0	0	0	0	0	0	0	0	448,097	20,493	43,780
6	May 89	448,097	20,493	43,780	181,310	7,883	43,448	144,463	6,333	43,997	0	0	0	0	0	0	0	0	348,210	22,023	43,993
7	Jun 89	348,210	22,023	43,993	202,143	6,823	47,688	178,240	7,873	44,742	0	0	0	0	0	0	0	0	330,393	23,730	44,738
8	Jul 89	330,393	23,730	44,738	186,891	8,307	43,310	193,393	6,691	44,942	0	0	0	0	0	0	0	0	483,230	21,334	44,942
9	Aug 89	483,230	21,334	44,942	130,383	6,383	43,788	191,228	8,343	44,686	0	0	0	0	0	0	0	0	436,087	19,264	44,686
10	Sep 89	436,087	19,264	44,686	168,000	6,823	42,640	207,144	9,133	44,100	0	0	0	0	0	0	0	0	323,266	14,443	44,100
11	Oct 89	323,266	14,443	44,100	120,000	5,280	43,340	220,308	9,768	44,388	0	0	0	0	0	0	0	0	292,081	12,918	44,388
12	Nov 89	292,081	12,918	44,388	120,000	5,280	43,340	136,733	6,943	43,000	0	0	0	0	0	0	0	0	234,148	11,133	43,000
13	Dec 89																				
14	Total				1,927,310	83,724		2,236,618	99,394		0	0	0	0	0	0	0	0	(6,622)	(84)	
15	13 Mo Avg	494,483	21,726	43,980	146,133	6,394	44,367	173,366	7,661	44,114	0	0	0	0	0	0	0	0	446,422	20,632	44,083

Actual data provided thru August, 1989  
The September and October, 1989 Inventory Adjustments are necessary to reflect budgeted balances

Supporting Schedules 8-17a

Backup Schedules

FLORIDA PUBLIC SERVICE COMMISSION EXPLANATION: Provide conventional fuel account balances in dollars and quantities for each fuel type by month for the test year and the prior year if the test year is projected. Include Natural Gas even though no inventory is carried (Give Units in Barrels, Tons, or GPC).

Type of Data Shown: Historic Test Year Ended, Projected Test Year Ended 1980, Prior Year Ended, Witness: E & B Parsons, Jr.

Plant or Plant	Beginning Balance	Receipts	Fuel Issued To Generation	Fuel Issued (Other)	Inventory Adjustments	Ending Balance
Line	Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit

Plant or Plant	Beginning Balance	Receipts	Fuel Issued To Generation	Fuel Issued (Other)	Inventory Adjustments	Ending Balance															
Line	Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit															
<b>Plant Crisis</b>																					
<b>Coal (Tons)</b>																					
1	Dec 89	282,881	12.918	44,100	120,000	5,200	43,340	138,733	6,945	43,880	0	0	0	0	0	0	0	224,148	11,133	43,880	
2	Jan 90	234,146	11,133	43,880	222,455	9,371	42,130	184,160	7,930	43,040	0	0	0	0	0	0	0	0	282,443	12,594	43,040
3	Feb 90	282,443	12,594	43,040	221,455	9,371	42,130	137,503	8,719	42,640	0	0	0	0	0	0	0	0	337,383	15,246	42,640
4	Mar 90	337,383	15,246	42,640	221,590	9,378	42,130	135,081	8,583	42,640	0	0	0	0	0	0	0	0	424,822	18,041	42,640
5	Apr 90	424,822	18,041	42,640	227,455	9,456	42,450	132,074	5,163	42,440	0	0	0	0	0	0	0	0	530,303	22,514	42,440
6	May 90	530,303	22,514	42,440	204,943	8,888	43,370	94,215	4,023	42,710	0	0	0	0	0	0	0	0	641,033	27,319	42,710
7	Jun 90	641,033	27,319	42,710	164,330	7,497	45,620	180,129	8,234	43,310	0	0	0	0	0	0	0	0	815,234	28,642	43,310
8	Jul 90	815,234	28,642	43,310	172,737	7,849	45,440	180,408	8,688	43,770	0	0	0	0	0	0	0	0	989,472	29,803	43,770
9	Aug 90	989,472	29,803	43,770	183,949	8,240	44,790	209,774	9,234	44,020	0	0	0	0	0	0	0	0	1,173,421	30,954	44,020
10	Sep 90	1,173,421	30,954	44,020	160,374	7,422	46,280	186,149	8,288	44,510	0	0	0	0	0	0	0	0	1,333,047	31,965	44,510
11	Oct 90	1,333,047	31,965	44,510	163,923	7,603	46,480	131,060	6,791	44,960	0	0	0	0	0	0	0	0	1,496,964	32,876	44,960
12	Nov 90	1,496,964	32,876	44,960	132,455	5,803	51,620	90,431	4,167	46,080	0	0	0	0	0	0	0	0	1,629,419	33,679	46,080
13	Dec 90	1,629,419	33,679	46,080	139,321	6,244	48,480	117,110	3,450	48,340	0	0	0	0	0	0	0	0	1,768,740	34,481	48,340
14	Total				2,317,038	103,028		2,014,899	88,233		0	0	0	0	0	0	0	0	2,317,038	103,028	
15	13 Mo. Avg	478,686	20,930	43,691	178,234	7,923	44,911	134,992	6,789	43,810	0	0	0	0	0	0	0	0	501,928	22,075	43,810

Supporting Schedules: B-17a Reopg Schedules

FLORIDA PUBLIC SERVICE COMMISSION  
 DEPARTMENT CULP POWER COMPANY  
 DECKET NO 89135 E1

DEFINITION Provide conventional fuel account  
 balances in dollars and quantities for each fuel type by  
 month for the test year and the prior year if the test  
 year is projected. Include Natural Gas even though no  
 inventory is carried.  
 (Give dates in Barrels, Tons, or MCF.)

Type of Data Shown  
 Historic Test Year Ended  
 Projected Test Year Ended  
 Prior Year Ended 1989  
 Witness A & B throughout

MONTH OR PLANT	Beginning Balance	Receipts	Fuel Issued To Generation	Fuel Issued (Other)	Inventory Adjustments	Ending Balance			
Mo	Month	Units	(\$000)	Units	(\$000)	Units	(\$000)	Units	(\$000)

Plant Details																						
Low Sulfur Coal (Tons)																						
1	Dec 88	192,807	10,030	32,076	44,006	1,732	43,823	44,884	2,269	50,344	0	0	0	0	0	173,079	0,714	50,343				
2	Jan 89	173,009	8,714	50,343	59,035	2,014	54,672	13,226	661	51,121	0	0	0	0	0	196,514	10,047	51,121				
3	Feb 89	196,514	10,047	51,121	50,874	2,287	44,218	12,049	648	53,814	0	0	0	0	0	235,341	12,666	53,814				
4	Mar 89	235,341	12,666	53,814	51,399	3,347	45,119	8,088	956	53,788	0	0	0	0	0	282,282	15,750	53,788				
5	Apr 89	282,282	15,750	53,788	47,216	1,017	43,993	13,604	1,014	50,023	0	0	0	0	0	295,904	16,853	50,023				
6	May 89	295,904	16,853	50,923	61,388	1,834	42,641	74,509	4,314	57,050	0	0	0	0	0	295,904	16,853	57,050				
7	Jun 89	282,783	16,373	57,050	71,312	4,333	64,876	94,731	3,342	58,509	0	0	0	0	0	239,344	15,184	58,509				
8	Jul 89	239,344	15,184	58,499	41,508	2,728	43,582	84,534	5,029	59,478	0	0	0	0	0	216,398	12,883	59,478				
9	Aug 89	216,398	12,883	59,478	23,018	1,308	63,114	182,739	6,136	59,911	0	0	0	0	0	137,437	8,238	59,911				
10	Sep 89	137,437	8,238	59,911	69,472	3,803	34,739	60,789	3,332	59,109	0	0	0	0	0	148,220	9,507	59,109				
11	Oct 89	148,220	9,507	59,109	68,336	3,843	33,240	33,782	1,937	58,879	0	0	0	0	0	142,272	8,261	58,879				
12	Nov 89	142,272	8,261	58,879	68,472	3,830	33,240	28,788	1,331	57,149	0	0	0	0	0	184,936	10,348	57,149				
13	Dec 89	184,936	10,348	57,149	66,892	3,725	33,680	42,390	2,417	56,758	0	0	0	0	0	209,238	11,876	56,758				
14	Total				704,724	41,210		637,093	37,483													
15	13 Mo Avg	211,223	11,823	56,899	54,210	3,170	58,914	50,230	2,803	56,439	0	0	0	0	0	(2,720)	(144)	0	0	212,475	11,904	56,439

Actual data shown thru August, 1989  
 The October, 1989 Inventory Adjustments are necessary to reflect budgeted balances  
 Supporting Schedules: B-17a Budget Schedules:

PUBLIC POWER SERVICE COMMISSION  
 EXPLANATION: Provide contractual fuel account balances to dollars and quantities for each fuel type by month for the test year, and the prior year if the test year is projected. Include Natural Gas even though no inventory is credited.  
 (See State to District, Test or NECT.)

PLANT OR PLANT	Beginning Balance	Receipts	Fuel Issued to Construction	Fuel Issued to Other	Inventory Adjustments	Ending Balance
Line	(\$000)	(\$000)	(\$000)	(\$000)	(\$000)	(\$000)

PLANT OR PLANT	Beginning Balance	Receipts	Fuel Issued to Construction	Fuel Issued to Other	Inventory Adjustments	Ending Balance										
Line	(\$000)	(\$000)	(\$000)	(\$000)	(\$000)	(\$000)										
<b>Plant District</b>																
<b>Low Sulfer Coal (Tons)</b>																
1	Dec 89	184,936	10,348	37,140	66,892	3,725	33,680	42,390	2,417	36,730	0	0	0	289,238	11,874	36,730
2	Jan 90	200,230	11,874	36,730	61,630	2,445	63,310	39,670	2,111	37,870	0	0	0	214,438	12,410	37,870
3	Feb 90	211,430	12,410	37,870	41,630	2,445	63,310	19,130	1,135	36,790	0	0	0	236,530	13,930	36,790
4	Mar 90	214,938	13,930	38,790	41,700	2,448	63,310	36,280	1,138	39,500	0	0	0	242,178	14,420	39,500
5	Apr 90	242,178	14,420	39,500	41,630	2,431	63,660	35,661	2,143	60,110	0	0	0	248,347	14,928	60,110
6	May 90	248,347	14,928	60,110	41,630	2,431	66,000	30,132	2,387	60,260	0	0	0	248,988	15,047	60,260
7	Jun 90	248,988	15,047	60,260	41,630	2,438	64,790	36,530	3,443	60,300	0	0	0	248,988	15,162	60,300
8	Jul 90	248,988	15,162	60,300	41,630	2,718	63,270	38,073	4,601	61,510	0	0	0	211,643	13,019	61,510
9	Aug 90	211,643	13,019	61,510	41,700	2,721	63,270	82,039	3,090	62,138	0	0	0	171,304	10,642	62,138
10	Sep 90	171,304	10,642	62,138	41,630	2,718	63,270	69,201	4,347	62,740	0	0	0	143,433	9,013	62,740
11	Oct 90	143,433	9,013	62,740	33,624	3,400	41,130	36,339	2,321	62,290	0	0	0	142,738	8,892	62,290
12	Nov 90	142,738	8,892	62,290	41,630	2,714	63,630	19,008	1,249	63,030	0	0	0	164,380	10,377	63,030
13	Dec 90	164,380	10,377	63,030	41,630	2,714	63,630	24,171	1,338	63,800	0	0	0	182,024	11,375	63,800
14	Total				391,887	37,233	590,764	36,246			0	0	0			
15	13 Mo Avg	200,239	12,368	60,232	43,318	2,804	63,375	43,731	2,788	60,728	0	0	0	200,036	12,464	60,728

Supporting Schedules B-17a Backup Schedules

FLORIDA PUBLIC SERVICE COMMISSION EXPLANATION Provide conventional fuel account balances in dollars and quantity for each fuel type by month for the test year and the prior year if the test year is projected. Include Natural Gas even though no inventory is carried.  
 ACCOUNT NO 89145 81  
 Inventory is carried (Give Units in Barrels, Tons, or BCF) Type of Data Shown  
 Historic Test Year Ended  
 Projected Test Year Ended  
 Prior Year Ended 1989  
 Witness: A & Bearthrough

Line No	Month	Units	Beginning Balance (\$000)	Receipts (\$000)	Fuel Issued To Generation (\$000)	Fuel Issued (Other) (\$000)	Inventory Adjustments (\$000)	Ending Balance (\$000)	
<b>Plant Shares</b>									
<b>Low Sulfur Coal (Tons)</b>									
1	Dec 88	101,742	7,720	60,928	5,232	341	64,491	3,292	
2	Jan 89	101,742	7,720	61,135	232	32	120,009	0	
3	Feb 89	101,232	7,750	61,322	2,516	92	58,076	2,516	
4	Mar 89	101,232	7,685	60,756	9,208	479	31,473	0	
5	Apr 89	112,606	0,169	58,987	(12,094)	(511)	0,000	4,720	
6	May 89	101,782	7,200	60,250	1,479	135	104,923	13,500	
7	Jun 89	91,691	0,469	60,877	14,281	871	60,333	20,390	
8	Jul 89	86,110	0,022	60,631	10,116	688	67,994	13,468	
9	Aug 89	81,630	5,089	61,320	13,203	835	62,803	19,822	
10	Sep 89	79,083	5,501	61,713	10,549	710	67,210	16,462	
11	Oct 89	76,032	5,073	60,710	10,361	716	67,480	10,363	
12	Nov 89	76,403	5,232	60,740	10,349	713	67,450	4	
13	Dec 89	88,968	5,945	60,820	10,349	713	67,460	50	
14	Total		96,811	3,812	100,377	6,784	0	373	7,331
15	13 Mo. Avg	91,340	6,660	62,284	7,447	447	63,121	8,352	522
Actual data shown thru August, 1989 The September, 1989 and October, 1989 Inventory adjustments are necessary to reflect budgeted balances (A) In July, 1987 Gulf participated in Coal Contract buyout related to Plant Shares for \$1,913,300. This cost was recorded to accounts 131 and is amortized to Fuel Burn on a monthly basis. This buyout cost is not included in January-August actual cost/ton rates. The budgeted cost/ton rates includes \$3.16 for coal contract buyout costs.									

Supporting Schedules: B 17a Energy Schedules

PLANT: FULBIA SERVICE COMMISSION EXP/PLANT: Provide conventional fuel account  
 COMPANY: CULF POWER COMPANY Be aware in dollars and quantities for each fuel type by month for the test year and the prior year if the test year is projected. Include Natural Gas even though no inventory is carried.  
 DOCKET NO: 89145 B1 (Give Units in Barrels, Tons, or MCF)  
 Type of Data shown: Historic Test Year/Ended, Projected Test Year/Ended 1990, Prior Year/Ended, Witness E & Paragraph 2f

MONTH OF PLANT	Beginning Balance	Receipts	Fuel Issued To Generation	Fuel Issued (Other)	Inventory Adjustments	Ending Balance (A)
Line No	Units (\$000)	\$/Unit (\$000)	Units (\$000)	\$/Unit (\$000)	\$/Unit (\$000)	Units (\$000)

Plant Schedules  
Low Sulfur Coal (Tons)

1	Dec 89	80,948	5,945	60,820	10,569	715	67,660	30	2	60,890	0	0	0	0	0	0	0	99,507	6,456	66,890	
2	Jan 90	99,507	6,456	66,890	10,569	715	67,520	7,259	486	66,950	0	0	0	0	0	0	0	102,817	6,884	66,950	
3	Feb 90	102,817	6,884	66,950	10,569	715	67,520	9,482	437	67,000	0	0	0	0	0	0	0	103,894	6,961	67,000	
4	Mar 90	103,894	6,961	67,000	10,569	715	67,520	5,484	301	67,550	0	0	0	0	0	0	0	108,791	7,294	67,000	
5	Apr 90	108,791	7,294	67,000	10,569	715	67,520	9,253	371	67,100	0	0	0	0	0	0	0	113,825	7,637	67,100	
6	May 90	113,825	7,637	67,100	10,569	715	67,520	9,844	661	67,140	0	0	0	0	0	0	0	114,562	7,691	67,140	
7	Jun 90	114,562	7,691	67,140	10,569	715	67,520	19,461	1,107	67,180	0	0	0	0	0	0	0	103,670	7,098	67,180	
8	Jul 90	103,670	7,098	67,180	10,569	715	67,920	19,350	1,299	67,240	0	0	0	0	0	0	0	96,913	6,517	67,240	
9	Aug 90	96,913	6,517	67,240	10,569	715	67,920	26,633	1,658	67,310	0	0	0	0	0	0	0	82,061	5,370	67,310	
10	Sep 90	82,061	5,370	67,310	10,569	715	67,920	17,897	1,206	67,390	0	0	0	0	0	0	0	75,523	5,090	67,390	
11	Oct 90	75,523	5,090	67,390	10,569	715	68,430	6,517	440	67,520	0	0	0	0	0	0	0	79,597	5,374	67,520	
12	Nov 90	79,597	5,374	67,520	10,569	723	68,430	3,981	270	67,620	0	0	0	0	0	0	0	80,175	5,827	67,620	
13	Dec 90	80,175	5,827	67,620	10,569	723	68,430	3,584	242	67,710	0	0	0	0	0	0	0	Total	137,445	9,323	137,445
14	Total																				
15	13 Mo Avg	96,835	6,504	67,170	10,573	717	67,836	19,250	649	67,238	0	0	0	0	0	0	0	96,835	6,504	67,170	

Operating Schedules: B-17a

Receipt Schedules



FLORIDA PUBLIC SERVICE COMMISSION  
 EXPENDITURE  
 FUEL (BUDGETARY P' PLANT)  
 balances in dollars and quantities for each fuel type by month for the test year, and the prior year if the test year is projected. Include Natural Gas even though no inventory is carried.  
 (Give Dates in Month, Year, or Range)

Line No	Month	Quantity	Unit Price	Total	Inventory	Change	Inventory Adj	Ending Balance
Line No	Month	Units	(\$/Unit)	(\$/Unit)	(\$/Unit)	(\$/Unit)	(\$/Unit)	(\$/Unit)

Plant Schedules  
 Coal (Tons)

1	Dec 88	31,804	1.132	34,037	29,720	1,027	34,532	29,240	1,004	34,279	0	0	0	0	0	0	0	0	34,279	1,173	34,280	
2	Jan 89	34,273	1.173	34,280	20,174	680	34,210	20,468	973	34,234	0	0	0	0	0	0	0	0	34,234	890	34,234	
3	Feb 89	23,979	0.990	34,234	20,907	990	34,508	23,747	867	34,368	0	0	0	0	0	0	0	0	34,368	1,001	34,234	
4	Mar 89	28,119	1.001	34,287	41,767	1,318	36,342	28,347	1,018	35,637	0	0	0	0	0	0	0	0	35,637	1,009	35,636	
5	Apr 89	42,339	1.009	35,636	36,421	1,275	33,723	23,098	603	34,760	0	0	0	0	0	0	0	0	34,761	1,041	34,761	
6	May 89	31,042	1.041	34,761	27,345	1,189	42,711	29,079	1,087	37,373	0	0	0	0	0	0	0	0	37,373	2,023	37,373	
7	Jun 89	34,132	2.023	37,373	26,222	613	30,980	26,439	933	33,291	0	0	0	0	0	0	0	0	34,132	2,023	37,373	
8	Jul 89	34,477	1.822	33,287	17,697	637	33,544	26,989	954	33,235	0	0	0	0	0	0	0	0	34,477	1,822	33,287	
9	Aug 89	43,303	1.403	33,333	23,316	887	33,129	27,346	800	33,320	0	0	0	0	0	0	0	0	43,303	1,403	33,333	
10	Sep 89	44,874	1.433	33,303	30,000	1,120	37,330	26,132	914	36,090	0	0	0	0	0	0	0	0	44,874	1,433	33,303	
11	Oct 89	30,723	1.031	28,090	30,000	1,120	37,330	23,368	843	36,180	0	0	0	0	0	0	0	0	30,723	1,031	36,180	
12	Nov 89	40,199	1.071	36,185	30,000	1,120	37,330	23,334	929	36,630	0	0	0	0	0	0	0	0	40,199	1,071	36,180	
13	Dec 89	30,843	1.042	36,630	30,000	1,120	37,330	28,970	1,069	38,890	0	0	0	0	0	0	0	0	30,843	1,042	38,890	
14	Total						373,910	13,642	349,233	12,428										(6,614)	(273)	
15	13 Mo Avg	43,849	1.537	33,333	28,743	1,036	35,943	26,804	936	33,373	0	0	0	0	0	0	0	0	43,239	1,613	33,373	

Actual data shown thru August, 1989  
 The September and October, 1989 Inventory adjustments are necessary to reflect budgeted balances

Supporting Schedules 3 1/2

Receipt Schedules

FLORIDA PUBLIC SERVICE COMMISSION  
 COMPANY CUPP POWER COMPANY  
 DOCKET NO 89135-81

EXPLANATION Provide conventional fuel account balances in dollars and quantities for each fuel type by month for the last year, and the first year if the last year is projected. Include Natural Gas even though no inventory is carried.  
 (Give Dates in Month, Year, or MMYY)

Type of Data Shown  
 Historic Fuel Test Ended  
 Projected Fuel Test Ended 1990  
 Prior Test Ended  
 Witness E & Parsons, Jr

LINE	MONTH	DATE	BEGLING BALANCE (\$000)	\$/DAILY	DATE	RECEIPTS (\$000)	\$/DAILY	DATE	FUEL ISSUED TO CONSTRUCTION (\$000)	\$/DAILY	DATE	FUEL ISSUED (OTHER) (\$000)	\$/DAILY	DATE	INVENTORY ADJUSTMENTS (\$000)	\$/DAILY	DATE	ENDING BALANCE (\$000)	\$/DAILY
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Plant Schedule  
 Coal (Tons)

1	Dec 89		30,843	1,862	36,630	30,600	1,120	37,330	28,070	1,069	34,890	0	0	0	0	0	31,875	1,913	36,600
2	Jan 90		31,875	1,913	36,600	9,980	387	39,780	23,821	836	37,360	0	0	0	0	0	36,232	1,354	37,360
3	Feb 90		36,232	1,354	37,360	21,316	836	39,780	19,845	739	38,270	0	0	0	0	0	37,883	1,453	38,270
4	Mar 90		37,883	1,453	38,270	18,481	636	39,780	13,187	568	38,730	0	0	0	0	0	39,287	1,211	38,730
5	Apr 90		39,287	1,321	38,730	11,350	485	40,266	10,158	396	39,076	0	0	0	0	0	40,687	1,390	39,076
6	May 90		40,687	1,390	39,076	13,119	608	40,266	12,613	536	39,600	0	0	0	0	0	42,191	1,662	39,600
7	Jun 90		42,191	1,662	39,600	18,303	736	40,266	21,349	646	39,660	0	0	0	0	0	39,143	1,332	39,660
8	Jul 90		39,143	1,332	39,660	19,278	783	40,720	22,283	691	40,000	0	0	0	0	0	36,101	1,144	40,000
9	Aug 90		36,101	1,144	40,000	21,165	661	40,720	24,293	974	40,270	0	0	0	0	0	33,061	1,311	40,270
10	Sep 90		33,061	1,311	40,270	18,120	738	40,720	21,166	855	40,430	0	0	0	0	0	30,023	1,214	40,430
11	Oct 90		30,023	1,214	40,430	23,285	937	41,130	21,782	687	40,730	0	0	0	0	0	31,528	1,284	40,730
12	Nov 90		31,528	1,284	40,730	16,072	742	41,130	16,533	676	40,880	0	0	0	0	0	33,027	1,330	40,880
13	Dec 90		33,027	1,330	40,880	20,138	828	41,130	17,137	703	40,970	0	0	0	0	0	38,008	1,473	40,970
14	Total				243,875		9,719		237,890	10,136									

13	Mo. Avg		38,618	1,302	39,102	10,696	730	40,233	19,838	780	39,433	0	0	0	0	0	37,473	1,473	39,433
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Supporting Schedules 3-17a

Recap Schedules

FLORIDA PUBLIC SERVICE COMMISSION EXPLANATION Provide conventional fuel account  
 balances in dollars and quantities for each fuel type by  
 month for the test year, and the prior year if the test  
 year is projected. Include Natural Gas when through the  
 inventory is carried.  
 (Give units in Barrels, Tons or MCF.)

NAME OF PLANT	Beginning Balance	Receipts	Fuel Used in Generation	Fuel Used in Other	Inventory Adjustments	Ending Balance
Line No.	Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit

Plant: Health															
Cost (Tons)															
1	Dec 88	284,833	11,197	42,288	29,988	1,475	49,195	51,516	2,268	42,983	0	0	0	0	284,833
2	Jan 89	263,437	10,464	42,884	72,227	1,220	44,518	32,347	2,249	43,346	0	0	0	0	263,437
3	Feb 89	283,337	11,415	43,348	69,450	2,925	42,548	33,573	2,113	43,188	0	0	0	0	283,337
4	Mar 89	279,214	12,037	43,181	71,867	1,387	47,145	47,363	2,092	43,092	0	0	0	0	279,214
5	Apr 89	303,496	13,332	43,092	83,489	3,670	43,929	38,723	2,224	44,075	0	0	0	0	303,496
6	May 89	336,280	14,798	44,003	74,208	3,212	44,574	46,670	2,941	44,168	0	0	0	0	336,280
7	Jun 89	343,888	15,189	44,168	13,362	214	46,065	70,488	3,120	44,193	0	0	0	0	343,888
8	Jul 89	288,784	12,763	44,193	12,397	688	34,671	73,814	3,298	44,627	0	0	0	0	288,784
9	Aug 89	227,467	10,331	44,622	6,427	133	34,977	73,271	3,290	44,904	0	0	0	0	227,467
10	Sep 89	161,389	7,248	44,904	63,313	1,180	30,210	38,424	2,711	44,400	0	0	0	0	161,389
11	Oct 89	186,299	7,715	44,400	50,000	2,125	30,490	42,333	2,802	44,566	0	0	0	0	186,299
12	Nov 89	186,217	4,943	44,566	58,000	2,325	30,490	35,211	1,664	47,628	0	0	0	0	186,217
13	Dec 89	121,006	3,786	47,628	50,000	2,325	30,490	49,201	2,528	48,689	0	0	0	0	121,006
14	Total				649,130	30,337		736,236	33,979						
15	13 Mo Avg	238,887	10,343	44,492	49,915	2,348	46,399	38,172	2,614	44,978	0	0	0	0	238,887

Actual data shown thru August, 1989  
 The September and October, 1989 Inventory Adjustments are necessary to reflect budgeted balances  
 Supporting Schedules Recog Schedules

FLORIDA PUBLIC SERVICE COMMISSION  
 COMPANY: GULF POWER COMPANY  
 DOCKET NO: 891345 E1  
 EXPLANATION: Provide conventional fuel account balance in dollars and quantities for each fuel type by month for the 1998 year, and the prior year if the cost prior is pre-priced. Includes Natural Gas even though no inventory is carried.  
 (Give Units in Brackets Term, or None)

Type of Data Shown:  
 Historic Test Year Ended  
 Projected Test Year Ended 1990  
 Prior Year Ended  
 Witness: E. B. Pateman, Jr.

NAME OF PLANT	Beginning Balance	Receipts	Fuel Issued To Generation	Fuel Issued (Other)	Inventory Adjustments	End of Balance
Line No	Month	Units (\$000)	Units (\$000)	Units (\$000)	Units (\$000)	Units (\$000)

Plant South Coal (Tons)																		
1	Dec 88	121,006	5,796	47,728	50,000	2,325	50,680	60,201	2,910	48,600	0	0	0	0	0	110,803	5,383	48,600
2	Jan 89	110,803	5,383	48,608	104,145	4,300	43,270	77,508	3,346	48,020	0	0	0	0	0	137,441	6,323	48,020
3	Feb 89	137,441	6,323	48,028	104,145	4,300	43,270	79,918	3,382	48,830	0	0	0	0	0	161,668	7,249	48,830
4	Mar 89	161,668	7,249	48,030	73,129	3,439	47,030	68,332	3,020	45,320	0	0	0	0	0	188,443	7,648	45,320
5	Apr 89	188,443	7,648	45,320	72,127	3,288	46,390	72,041	3,239	43,840	0	0	0	0	0	212,731	7,917	43,840
6	May 89	212,731	7,917	43,840	73,729	3,471	47,090	69,435	3,208	46,210	0	0	0	0	0	237,023	8,180	46,210
7	Jun 89	237,023	8,180	46,210	70,349	3,349	47,680	70,821	3,675	46,630	0	0	0	0	0	259,838	7,511	46,630
8	Jul 89	259,838	7,511	46,630	71,315	3,430	47,830	80,101	3,763	46,990	0	0	0	0	0	279,838	7,511	46,990
9	Aug 89	279,838	7,511	46,990	74,728	3,338	47,290	83,361	3,826	47,080	0	0	0	0	0	298,838	7,132	47,080
10	Sep 89	298,838	7,132	47,080	82,231	1,093	49,700	79,828	3,389	47,830	0	0	0	0	0	312,890	6,827	47,830
11	Oct 89	312,890	6,827	47,830	91,837	4,164	45,430	87,381	4,098	46,900	0	0	0	0	0	348,974	6,893	46,900
12	Nov 89	348,974	6,893	46,900	71,810	1,448	48,170	87,322	2,183	47,320	0	0	0	0	0	351,262	7,137	47,320
13	Dec 89	351,262	7,137	47,320	54,145	2,827	52,230	47,983	2,332	48,610	0	0	0	0	0	351,262	7,632	48,610
14	Total				928,471	43,873		942,033	44,007		0	0	0	0	0			
15	13 Mo Avg	331,510	7,067	48,732	75,267	3,329	47,385	72,666	3,383	48,800	0	0	0	0	0	334,312	7,211	48,800

Supporting Schedules B 11a

Receipt Schedules

FLORIDA PUBLIC SERVICE COMMISSION  
 COMPANY: GULF POWER COMPANY  
 DOCKET NO: 891345 E1

EXPLANATION: Provide conventional fuel account balances in dollars and quantities for each fuel type by month for the test year, and the prior year if the test year is projected. Include Natural Gas even though no inventory is carried.  
 (Give Units in Barrels, Tons, or MCF.)

Type of Data Shown:  
 Electronic Test Year Ended  
 Projected Test Year Ended  
 Prior Year Ended 1989  
 Witness A E Seabroough

PLANT OR PLANT LINE	Month	Beginning Balance (\$000)	Receipts (\$000)	Fuel Issued To Generation (\$000)	Fuel Issued (Other) (\$000)	Inventory Adjustments (\$000)	Ending Balance (\$000)
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Plant Cost  
 #2 Lighter Oil (Gals)

1	Dec 88	103,988	49	0.482	0	0.000	104,477
2	Jan 89	84,035	40	0.482	0	0.000	84,417
3	Feb 89	51,343	24	0.481	0	0.000	51,583
4	Mar 89	94,682	46	0.493	0	0.000	95,175
5	Apr 89	144,081	71	0.493	0	0.000	144,874
6	May 89	111,934	33	0.494	0	0.000	112,428
7	Jun 89	84,642	42	0.493	0	0.000	85,135
8	Jul 89	127,727	53	0.507	0	0.000	128,234
9	Aug 89	99,331	31	0.507	0	0.000	99,838
10	Sep 89	123,498	63	0.505	0	0.000	124,003
11	Oct 89	208,259	106	0.508	0	0.000	208,765
12	Nov 89	208,894	107	0.509	0	0.000	209,403
13	Dec 89	208,910	107	0.509	0	0.000	209,419
14	Total	490,230	248	0.512	0	0.000	490,738
15	13 Mo Aug	127,043	64	0.487	0	0.000	127,511

Actual data shown thru August, 1989  
 The September, 1989 Inventory adjustments are necessary to reflect budgeted balances.  
 Note: All Unit figures are shown in Gallons

Schedule: 8 178

FUEL INVENTORY BY PLANT

Page 12 of 28

FIDELITY PUBLIC SERVICE COMMISSION  
 REPORT: OILY FUELS CUMULATIVE  
 DOCKET NO: 89155 E1

ESTABLISHMENT: Provide conventional fuel account  
 balances in dollars and quantities for each fuel type by  
 month for the test year and the prior year if the test  
 year is projected. Include natural gas even though no  
 inventory is carried  
 (Give Units in Barrels, Tons, or MCF.)

Type of Data Shown  
 Historic Test Year Ended  
 Projected Test Year Ended 1990  
 Prior Year Ended  
 Witness: E. S. Parsons, Jr.

Plant	Line	Month	Beginning Balance		Receipts		Fuel Issued To Generation		Fuel Issued (Other)		Inventory Adjustments		Ending Balance				
			Units	(\$000)	Units	(\$000)	Units	(\$000)	Units	(\$000)	Units	(\$000)	Units	(\$000)	Units	(\$000)	
Plant Cases																	
87 Lighter Oil (Gals)																	
1	Dec 89	208,910	107	0.509	29,877	13	0.512	29,885	13	0.510	0	0.000	0	0.000	208,912	107	0.510
2	Jan 90	208,922	107	0.510	29,882	13	0.493	29,832	13	0.507	0	0.000	0	0.000	208,929	106	0.507
3	Feb 90	208,929	106	0.507	29,835	13	0.493	29,848	13	0.506	0	0.000	0	0.000	208,936	105	0.506
4	Mar 90	208,936	105	0.506	29,846	13	0.493	29,840	13	0.503	0	0.000	0	0.000	208,944	105	0.503
5	Apr 90	208,944	105	0.503	29,841	13	0.501	29,834	13	0.504	0	0.000	0	0.000	208,951	105	0.504
6	May 90	208,951	105	0.504	29,833	13	0.501	29,828	13	0.504	0	0.000	0	0.000	208,956	105	0.504
7	Jun 90	208,956	105	0.504	29,828	13	0.501	29,823	13	0.503	0	0.000	0	0.000	208,959	105	0.503
8	Jul 90	208,959	105	0.503	29,826	13	0.506	29,820	13	0.504	0	0.000	0	0.000	208,965	105	0.504
9	Aug 90	208,965	105	0.504	29,819	13	0.507	29,814	13	0.504	0	0.000	0	0.000	208,970	105	0.504
10	Sep 90	208,970	105	0.504	29,812	13	0.506	29,812	13	0.504	0	0.000	0	0.000	208,970	105	0.504
11	Oct 90	208,970	105	0.504	29,812	13	0.512	29,810	13	0.503	0	0.000	0	0.000	208,972	105	0.503
12	Nov 90	208,972	105	0.503	29,812	13	0.512	29,808	13	0.506	0	0.000	0	0.000	208,976	105	0.506
13	Dec 90	208,976	105	0.506	29,806	13	0.512	29,806	13	0.507	0	0.000	0	0.000	208,974	105	0.507
14	Total				387,837	193		387,783	195		0	0.000	0	0.000			
15	13 Mo. Avg.	208,931	105	0.503	29,833	13	0.506	29,828	13	0.503	0	0.000	0	0.000	208,936	105	0.503

Note: All Unit figures are shown in Gallons

Supporting Schedules: 8-17a

Receipt Schedules:

FLORIDA PUBLIC SERVICE COMMISSION  
 COMPANY: GULF POWER COMPANY  
 DOCKET NO: 98135 E1

EXPLANATION: Provide operational fuel account  
 balance in dollars and quantities for each fuel type by  
 month for the test year, and the prior year if the test  
 year is projected. Include Natural Gas even though no  
 inventory is carried  
 (Give Dates in Barrels, Tons, or MCF)

Type of Data Given:  
 Historic Test Year Ended  
 Projected Test Year Ended  
 Prior Year Ended 1989  
 Witness: A E Scattergood

PLANT	MONTH	DATE	Beginning Balance	Receipts	Fuel Issued To Generation	Fuel Issued (Other)	Inventory Adjustments	Ending Balance
1	Dec 88	12/31/88	94,438	0	14,123	0	0	82,315
2	Jan 89	1/31/89	82,315	39,261	22,827	0	0	98,749
3	Feb 89	2/28/89	98,749	0	35,766	0	0	62,983
4	Mar 89	3/31/89	63,093	37,413	18,917	0	0	81,589
5	Apr 89	4/30/89	83,369	35,699	37,394	0	0	81,674
6	May 89	5/31/89	61,894	71,225	39,733	0	0	93,386
7	Jun 89	6/30/89	93,386	0	9,338	0	0	84,048
8	Jul 89	7/31/89	83,830	35,633	27,241	0	0	92,222
9	Aug 89	8/31/89	94,220	0	7,708	0	0	86,512
10	Sep 89	9/30/89	86,514	15,000	13,000	0	0	88,514
11	Oct 89	10/31/89	88,514	0	0	0	0	88,514
12	Nov 89	11/30/89	88,514	15,000	13,000	0	0	90,514
13	Dec 89	12/31/89	90,514	15,000	13,000	0	0	92,514
14	Total		281,349	183	291,273	0	0	281,349

Actual data shown thru August, 1988

Note: All Units figures shown in Gallons

Supporting Schedules: 9.17a Receipt Schedules

EXPLANATION: Provide conventional fuel account balances in dollars and quantities for each fuel type by month for the test year, and the prior year if the test year is projected. Include Natural Gas even though no inventory is carried.  
 (Give Units in Barrels, Tons, or MCF.)

Type of Data Shown:  
 Historic Test Year Ended  
 Projected Test Year Ended 1990  
 Prior Year Ended  
 Witness: S B Parsons, Jr

Line No.	Month	Unit	(\$000)	\$/Unit	Date	Receipts		Fuel Issued To Generation		Fuel Issued (Other)		Inventory Adjustments		Ending Balance				
						(\$000)	\$/Unit	(\$000)	\$/Unit	(\$000)	\$/Unit	(\$000)	\$/Unit	(\$000)	\$/Unit			
1	Dec 89	80,314	53	0.637	13,000	0	0.320	13,000	0	0.620	0	0.000	0	0.000	80,314	54	0.620	
2	Jan 90	80,314	34	0.620	13,000	7	0.343	13,000	0	0.602	0	0.000	7	0.000	80,314	32	0.602	
3	Feb 90	80,314	52	0.602	13,000	0	0.303	13,000	0	0.367	0	0.000	0	0.000	80,314	51	0.360	
4	Mar 90	80,314	21	0.300	13,000	0	0.303	13,000	0	0.375	0	0.000	0	0.000	80,314	20	0.375	
5	Apr 90	80,314	30	0.375	13,000	0	0.300	13,000	0	0.345	0	0.000	0	0.000	80,314	49	0.340	
6	May 90	80,314	49	0.340	13,000	0	0.300	13,000	7	0.337	0	0.000	0	0.000	80,314	48	0.337	
7	Jun 90	80,314	48	0.337	13,000	7	0.308	13,000	0	0.350	0	0.000	0	0.000	80,314	47	0.350	
8	Jul 90	80,314	47	0.350	13,000	0	0.314	13,000	0	0.344	0	0.000	0	0.000	80,314	47	0.344	
9	Aug 90	80,314	47	0.344	13,000	7	0.314	13,000	0	0.340	0	0.000	0	0.000	80,314	46	0.340	
10	Sep 90	80,314	46	0.340	13,000	0	0.314	13,000	0	0.346	0	0.000	0	0.000	80,314	46	0.330	
11	Oct 90	80,314	46	0.330	13,000	0	0.320	13,000	0	0.334	0	0.000	0	0.000	80,314	46	0.334	
12	Nov 90	80,314	46	0.334	13,000	0	0.320	13,000	0	0.332	0	0.000	0	0.000	80,314	46	0.332	
13	Dec 90	80,314	46	0.332	13,000	0	0.320	13,000	9	0.330	0	0.000	0	0.000	80,314	45	0.330	
14	Total				183,000	101		193,000	111		0		0					
15	13 Mo. Avg.	80,314	49	0.348	13,000	0	0.312	13,000	9	0.339	0	0.000	0	0.000	80,314	48	0.339	

Note: All Units Figures shown in Gallons

Supporting Schedules: B 17a

Receipt Schedules



FUEL INVENTORY BY PLANT

**FEDERAL PUBLIC SERVICE COMMISSION**      **EXPLANATION**      Provide conventional fuel account balances in dollars and quantities for each fuel type by month for the test year and the prior year. If the test year is projected, include historical data even though an inventory is carried.

DOCKET NO. 89145 E1

1976 Dollars in Barrels, Tons, or MCF.

Type of Data Shown:  
 Historic Test Year Ended  
 Projected Test Year Ended  
 Prior Year Ended 1989  
 Wilmore, A. E. Scarborough

Line	Month	Gauging Balance	Receipts	Fuel Issued to Generation			Fuel Issued (Other)			Inventory Adjustments	Ending Balance								
				(\$/Unit)	Units	(\$/Unit)	Units	(\$/Unit)	Units			(\$/Unit)							
1	Dec 88	37,415	23	0.613	0.004	(18)	0.000	14,839	1	0.176	0	0.000	(834)	0	0.000	27,724	1	0.628	
2	Jan 89	27,724	1	0.020	0	5	0.000	0	0	0.0	0	0.000	0	0	0.000	27,724	6	0.191	
3	Feb 89	27,724	6	0.191	12,770	7	0.566	12,770	0	0.485	0	0.000	0	0	0.000	27,724	7	0.234	
4	Mar 89	27,724	7	0.234	10,740	11	1.042	0	0	0.000	180	0	0.000	180	0	0.000	38,644	16	0.446
5	Apr 89	38,644	18	0.446	13,695	10	0.447	10,343	0	0.118	0	0.000	0	0	0.000	43,774	22	0.518	
6	May 89	43,774	22	0.518	(33)	0	0.000	14,232	0	0.518	0	0.000	0	0	0.000	29,311	15	0.318	
7	Jun 89	29,311	15	0.318	10,492	6	0.348	7,411	0	0.323	0	0.000	893	1	0.325	33,287	18	0.525	
8	Jul 89	33,287	18	0.525	21,180	12	0.548	21,354	12	0.533	0	0.000	0	0	0.000	33,131	18	0.533	
9	Aug 89	33,131	18	0.533	15,089	9	0.548	9,508	5	0.536	0	0.000	0	0	0.000	39,312	22	0.536	
10	Sep 89	39,312	22	0.536	13,059	7	0.532	10,000	3	0.538	0	0.000	1,709	0	0.000	44,060	24	0.538	
11	Oct 89	44,060	24	0.538	13,059	7	0.538	10,000	5	0.538	0	0.000	0	0	0.000	47,139	26	0.538	
12	Nov 89	47,139	26	0.538	13,059	7	0.538	10,000	6	0.538	0	0.000	0	0	0.000	50,197	27	0.538	
13	Dec 89	50,197	27	0.538	13,059	7	0.538	10,000	6	0.538	0	0.000	0	0	0.000	53,256	2	0.538	
14	Total				148,790		99	130,897		65			1,948		1				
15	13 Mo Avg	38,897	17	0.444	11,130	5	0.443	10,069	5	0.493	0	0.000	130	0	0.000	38,116	18	0.439	

Actual data shown thru August, 1989  
 The September, 1989 inventory adjustments are necessary to reflect budgeted balances  
 Note: All Units figures shown in Gallons

Supporting Schedules: 817a      Receipt Schedules:

FLORIDA PUBLIC SERVICE COMMISSION  
 REPORT: OIL POWER PLANT  
 DOCKET NO 89133 EI  
 DEPT. 4-11100 Provide operational fuel account  
 balances in dollars and quantities for each fuel type by  
 month for the last year, and the prior year, if the last  
 year is projected. Include Natural Gas even though no  
 inventory is carried  
 (Give Units in barrels, Tons, or MCF.)  
 Type of Data Shown  
 Historic Test Year Ended  
 Projected Test Year Ended 1990  
 Prior Year Ended  
 Volume: E B Parameter: JF

MONTH OR PLANT LINE	No	Month	Beginning Balance		Receipts		Fuel Inflow To Generation		Fuel Inflow (Other)		Inventory Adjustment		Ending Balance	
			Dolls	\$/Gall	Dolls	\$/Gall	Dolls	\$/Gall	Dolls	\$/Gall	Dolls	\$/Gall	Dolls	\$/Gall

Plant Subarea #1 Lighter Oil (Gal)																
1	Dec 89		50,187	27	0.530	13,079	7	0.530	10,000	0	0.530	0	0.000	53,256	28	0.530
2	Jan 90		51,256	28	0.530	13,079	7	0.530	10,000	0	0.000	0	0.000	56,315	29	0.530
3	Feb 90		56,315	30	0.534	13,079	7	0.530	10,000	0	0.000	0	0.000	59,374	32	0.532
4	Mar 90		59,374	32	0.532	10,000	5	0.530	10,000	1	0.532	0	0.000	59,374	32	0.530
5	Apr 90		59,374	32	0.530	10,000	5	0.530	10,000	3	0.529	0	0.000	59,374	32	0.529
6	May 90		59,374	32	0.529	10,000	5	0.530	10,000	2	0.529	0	0.000	59,374	32	0.529
7	Jun 90		59,374	32	0.529	10,000	5	0.530	10,000	6	0.528	0	0.000	59,374	31	0.528
8	Jul 90		59,374	31	0.530	10,000	5	0.532	10,000	5	0.529	0	0.000	59,374	31	0.529
9	Aug 90		59,374	31	0.529	10,000	5	0.532	10,000	5	0.529	0	0.000	59,374	31	0.529
10	Sep 90		59,374	31	0.529	10,000	5	0.532	10,000	5	0.530	0	0.000	59,374	31	0.530
11	Oct 90		59,374	31	0.530	10,000	5	0.531	10,000	5	0.531	0	0.000	59,374	31	0.531
12	Nov 90		59,374	31	0.531	10,000	5	0.530	10,000	5	0.532	0	0.000	59,374	31	0.532
13	Dec 90		59,374	31	0.532	10,000	5	0.530	10,000	5	0.533	0	0.000	59,374	31	0.533
14	Total		139,177	71		130,000	67		0	0	0	0	0.000	59,374	31	0.533
15	13 Mo Avg		57,963	31	0.531	10,706	5	0.530	10,000	5	0.531	0	0.000	59,668	31	0.533

Note: All Units figures shown in Gallons  
 Supporting Schedules: B-17a Backup Schedules

FLORIDA PUBLIC SERVICE CORPORATION  
 ACCOUNT CUL FROM COMPART  
 DOCKET NO 89133 E1

ESTIMATION Provide conventional fuel account balances in dollars and quantities for each fuel type by month for the test year and the prior year if the test year is projected. Include Recured Gas even though no inventory is carried (Give Units in Dollars, Tons, or MCF)

Type of Data Shown  
 Historic Test Year Ended  
 Projected Test Year Ended  
 Prior Year Ended 1989  
 Witness A E Scarborough

Mo	Month	Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit	
1	Dec 88	4,947	3	0.483	7,194	4	0.54	2,049	2	0.486	0	0.000	0	0.000	0	0.000	9,481	3	0.486				
2	Jan 89	9,481	3	0.480	60,000	40	0.491	1,789	1	0.493	0	0.000	0	0.000	0	0.000	87,654	44	0.493				
3	Feb 89	87,654	44	0.493	(80,000)	(40)	0.491	2,048	1	0.483	0	0.000	0	0.000	0	0.000	5,446	3	0.483				
4	Mar 89	5,446	3	0.483	7,487	4	0.491	1,873	1	0.510	0	0.000	0	0.000	0	0.000	11,236	5	0.510				
5	Apr 89	11,236	6	0.510	0	0.000	4,397	2	0.510	0	0.000	0	0.000	0	0.000	0	0.000	6,661	4	0.510			
6	May 89	6,661	4	0.510	0	0.000	2,874	2	0.510	0	0.000	0	0.000	0	0.000	0	0.000	3,787	2	0.510			
7	Jun 89	3,787	2	0.510	7,450	4	0.543	2,028	1	0.547	0	0.000	0	0.000	0	0.000	9,208	3	0.547				
8	Jul 89	9,208	5	0.547	0	0.000	2,033	1	0.547	0	0.000	0	0.000	0	0.000	0	0.000	7,156	4	0.547			
9	Aug 89	7,156	4	0.547	0	0.000	1,322	1	0.547	0	0.000	0	0.000	0	0.000	0	0.000	5,834	3	0.547			
10	Sep 89	5,834	3	0.547	9,787	5	0.507	1,250	1	0.522	0	0.000	0	0.000	0	0.000	14,175	7	0.522				
11	Oct 89	14,175	7	0.522	1,319	1	0.512	1,250	1	0.522	0	0.000	0	0.000	0	0.000	14,244	7	0.522				
12	Nov 89	14,244	7	0.522	1,248	1	0.512	1,250	1	0.521	0	0.000	0	0.000	0	0.000	14,240	7	0.521				
13	Dec 89	14,240	7	0.521	1,234	1	0.512	1,248	1	0.520	0	0.000	0	0.000	0	0.000	14,244	7	0.520				
14	Total				33,749	20		28,444	14		0	0	0	0	0	0			(8)	0			
15	13 Mo Avg	14,933	8	0.514	2,730	2	0.513	2,034	1	0.517	0	0.000	0	0.000	0	0.000	13,449	8	0.517				

Actual data shown thru August, 1989  
 The September, 1989 Inventory adjustments are necessary to reflect budgeted balances  
 Note: All Unit Figures shown in Gallons

Supporting Schedules B 1/4 Energy Schedules

FLORIDA PUBLIC SERVICE CORPORATION  
 EXPLANATION: Provide conventional fuel account balances in dollars and quantities for each fuel type by month for the test year, and the prior year if the test year is projected. Include Biweekly Gas even though no inventory is carried.  
 (Give dates in barrels, tons, or MCF.)

Type of Data Shown  
 Biweekly Test Year Ended  
 Projected Test Year Ended 1990  
 Prior Year Ended  
 Williams, B. B. Parsons, Jr.

MONTH OF PLANT	Line	Month	Beginning Balance		Receipts		Fuel Issued To Generation		Fuel Issued (Other)		Inventory Adjustment		Ending Balance	
			Units	(\$000)	Units	(\$000)	Units	(\$000)	Units	(\$000)	Units	(\$000)	Units	(\$000)

Prior Balances  
 #2 Lighter Oil (Gals)

1	Dec 89	14,240	7	0.521	1,234	1	0.512	1,248	1	0.520	0	0.000	0	0.000	14,240	7	0.520
2	Jan 90	14,244	7	0.520	1,248	1	0.485	1,248	1	0.518	0	0.000	0	0.000	14,244	7	0.518
3	Feb 90	14,244	7	0.518	1,248	1	0.495	1,248	1	0.516	0	0.000	0	0.000	14,242	7	0.516
4	Mar 90	14,242	7	0.516	1,248	1	0.485	1,248	1	0.514	0	0.000	0	0.000	14,240	7	0.514
5	Apr 90	14,240	7	0.514	1,234	1	0.500	1,248	1	0.512	0	0.000	0	0.000	14,244	7	0.512
6	May 90	14,244	7	0.512	1,248	1	0.500	1,248	1	0.512	0	0.000	0	0.000	14,244	7	0.512
7	Jun 90	14,244	7	0.512	1,248	1	0.500	1,248	1	0.511	0	0.000	0	0.000	14,242	7	0.511
8	Jul 90	14,242	7	0.511	1,248	1	0.508	1,248	1	0.511	0	0.000	0	0.000	14,240	7	0.511
9	Aug 90	14,240	7	0.511	1,234	1	0.506	1,248	1	0.510	0	0.000	0	0.000	14,240	7	0.510
10	Sep 90	14,244	7	0.510	1,248	1	0.506	1,248	1	0.510	0	0.000	0	0.000	14,244	7	0.510
11	Oct 90	14,244	7	0.510	1,248	1	0.512	1,248	1	0.510	0	0.000	0	0.000	14,242	7	0.510
12	Nov 90	14,242	7	0.510	1,248	1	0.512	1,248	1	0.510	0	0.000	0	0.000	14,240	7	0.510
13	Dec 90	14,240	7	0.510	1,234	1	0.512	1,248	1	0.510	0	0.000	0	0.000	14,240	7	0.510
Total				18,210	13	16,214	13										
13	13 Mo Avg	14,243	7	0.514	1,240	1	0.504	1,248	1	0.512	0	0.000	0	0.000	14,243	7	0.513

Note: All Unit figures shown in Gallons

Supporting Schedules: B-17a Biweekly Schedules

FLORIDA PUBLIC SERVICE COMMISSION  
 COMPANY ONE FUEL COMPANY  
 DOCUMENT NO 891345 E1  
 EXPLANATION Provide conventional fuel account balances in dollars and quantities for each fuel type by month for the last year, and the prior year if the last year is requested. Include Natural Gas even though no inventory is carried.  
 (Give Data in Barrels, Tons or MCF)  
 Type of Data Shown  
 Historic Year Ended  
 Projected Year Ended  
 Prior Year Ended 1989  
 Witness: A & Scarborough

MONTH OR PLANT	Beginning Balance	Receipts	Fuel Issued To Generation	Fuel Issued (Others)	Inventory Adjustments	Ending Balance
Mo	Month	Barrels	\$/Barrel	\$/Barrel	\$/Barrel	\$/Barrel

Plant Balata  
 #2 Lighter Oil (Gals)

1	Dec 88	39,767	17	0.443	32,167	26	0.594	43,040	20	0.472	0	0.000	0	0.000	46,874	23	0.472	
2	Jan 89	46,874	23	0.472	22,321	12	0.344	31,633	16	0.493	0	0.000	0	0.000	39,767	19	0.493	
3	Feb 89	39,767	19	0.493	52,482	28	0.334	18,132	9	0.517	0	0.000	0	0.000	73,910	30	0.517	
4	Mar 89	73,910	30	0.517	7,313	4	0.310	7,272	4	0.517	0	0.000	0	0.000	74,133	30	0.517	
5	Apr 89	74,133	30	0.517	0	0	0.000	26,319	14	0.517	0	0.000	0	0.000	47,774	24	0.518	
6	May 89	47,774	24	0.518	44,827	23	0.546	32,480	20	0.532	0	0.000	0	0.000	46,121	21	0.531	
7	Jun 89	46,121	21	0.531	22,128	11	0.301	31,283	16	0.530	0	0.000	0	0.000	31,166	16	0.530	
8	Jul 89	31,166	16	0.530	289,011	130	0.517	28,394	13	0.518	0	0.000	0	0.000	292,263	131	0.518	
9	Aug 89	292,263	131	0.518	28,641	16	0.323	27,043	14	0.518	0	0.000	0	0.000	293,019	133	0.518	
10	Sep 89	293,019	133	0.518	20,364	13	0.507	29,394	13	0.473	0	0.000	(271,289)	(142)	0.000	23,640	13	0.473
11	Oct 89	23,640	13	0.473	20,399	16	0.512	26,347	13	0.493	0	0.000	0	0.000	23,712	12	0.493	
12	Nov 89	23,712	12	0.493	26,348	13	0.512	26,325	13	0.504	0	0.000	0	0.000	23,735	12	0.504	
13	Dec 89	23,735	12	0.504	26,326	13	0.512	26,314	13	0.500	0	0.000	0	0.000	23,747	12	0.500	
14	Total				628,709	323		371,460	180		0		(271,289)	(142)				
15	13 Mo Avg	81,080	41	0.502	46,200	23	0.310	28,374	14	0.507	0	0.000	(20,867)	(11)	0.000	79,617	41	0.507

Actual data shown thru August, 1989  
 The September, 1989 Inventory Adjustments are necessary to reflect budgeted balances.  
 Note: All Data Figures shown in Gallons

Reporting Schedule: 8-17a Group Schedule:

FLORIDA PUBLIC SERVICE COMMISSION EXPLANATION: Provide component fuel account balances in dollars and quantities for each fuel type by month for the test year, and the prior year if the test year is projected. Include Natural Gas even though no inventory is carried. (Use Units in Barrels, Tons, or MCF.)

COMPANY: GULF POWER COMPANY  
 DOCKET NO.: 89145 E1  
 Type of Data Shown: Historic Test Year Ended, Projected Test Year Ended 1990, Prior Year Ended  
 Witness: E & Parsons, Jr.

DATE OF PLANT	Requring Balance	Receipts	Fuel Issued To Generation	Fuel Issued (Other)	Inventory Adjustments	Ending Balance
Mo	Units	Units	Units	Units	Units	Units

Plant South  
 #2 Lighter Oil (Gals)

1	Dec 89	23,735	12	0.504	28,324	13	0.512	28,314	13	0.508	0	0.000	0	0.000	23,747	12	0.508
2	Jan 90	23,747	13	0.508	28,312	13	0.485	28,309	13	0.501	0	0.000	0	0.000	23,750	12	0.501
3	Feb 90	23,750	12	0.501	28,304	13	0.485	28,304	13	0.498	0	0.000	0	0.000	23,748	12	0.498
4	Mar 90	23,748	12	0.498	28,312	13	0.485	28,305	13	0.497	0	0.000	0	0.000	23,753	12	0.497
5	Apr 90	23,753	12	0.497	28,304	13	0.501	28,305	13	0.499	0	0.000	0	0.000	23,754	12	0.499
6	May 90	23,754	12	0.499	28,301	13	0.501	28,303	13	0.500	0	0.000	0	0.000	23,753	12	0.500
7	Jun 90	23,753	12	0.500	28,304	13	0.501	28,303	13	0.500	0	0.000	0	0.000	23,752	12	0.500
8	Jul 90	23,752	12	0.500	28,304	13	0.508	28,305	13	0.503	0	0.000	0	0.000	23,751	12	0.503
9	Aug 90	23,751	12	0.503	28,304	13	0.508	28,305	13	0.503	0	0.000	0	0.000	23,750	12	0.503
10	Sep 90	23,750	12	0.503	28,304	13	0.508	28,305	13	0.506	0	0.000	0	0.000	23,748	12	0.506
11	Oct 90	23,748	12	0.506	28,304	13	0.512	28,305	13	0.518	0	0.000	0	0.000	23,747	12	0.518
12	Nov 90	23,748	12	0.509	28,304	13	0.512	28,305	13	0.511	0	0.000	0	0.000	23,746	12	0.511
13	Dec 90	23,747	12	0.510	28,304	13	0.512	28,305	13	0.511	0	0.000	0	0.000	23,746	12	0.511
14	Total				341,890		168	341,979		169							
15	13 Mo. Avg	23,749	12	0.503	28,307	13	0.504	28,306	13	0.504	0	0.000	0	0.000	23,750	12	0.504

Note: All Unit Figures shown in Gallons

Supporting Schedules: B 17a

Receipt Schedules

FLUIDA PUBLIC SERVICE COMMISSION EXPLANATION: Provide conventional fuel account balance in dollars and quantities for each fuel type by month for the test year, and the prior year if the test year is projected. Include Natural Gas even though no inventory is carried. (Give Units in Barrels, Inv. of 90CF)

Type of Data Shown: Historic Test Year Ended, Projected Test Year Ended, Prior Test Year Ended 1989, Witness A & B throughout

NAME OF PLANT	Beginning Balance	Receipts	Fuel Issued To Generation	Fuel Issued (Other)	Inventory Adj./Balance	Ending Balance
Line	Units (\$000)	Units (\$000)	Units (\$000)	Units (\$000)	Units (\$000)	Units (\$000)

Plant Name: Combustion Turbine Oil (Gals)

1	Dec 88	94,560	42	0.438	60,213	11	0.208	48,778	23	0.444	0	0.000	0	0.000	103,993	50	0.464	
2	Jan 89	103,993	50	0.464	0	0	0.000	1,780	1	0.444	0	0.000	0	0.000	104,227	49	0.464	
3	Feb 89	104,227	49	0.464	0	0	0.000	2,813	2	0.444	0	0.000	0	0.000	101,412	47	0.464	
4	Mar 89	101,412	47	0.464	0	0	0.000	13,582	1	0.444	0	0.000	0	0.000	83,830	40	0.464	
5	Apr 89	83,830	40	0.464	0	0	0.000	2,933	1	0.444	0	0.000	0	0.000	82,877	39	0.463	
6	May 89	82,877	39	0.464	0	0	0.000	47,807	0	0.444	0	0.000	0	0.000	35,070	17	0.443	
7	Jun 89	82,877	39	0.463	0	0	0.000	34,439	15	0.443	0	0.000	0	0.000	74,982	31	0.443	
8	Jul 89	33,070	17	0.443	74,381	12	0.433	6,390	3	0.443	0	0.000	0	0.000	68,482	31	0.443	
9	Aug 89	74,982	31	0.443	0	0	0.000	0	0	0.443	0	0.000	0	0.000	299,963	136	0.320	
10	Sep 89	68,482	31	0.443	4,937	0	0.207	0	0	0.000	0	0.000	0	0.000	300,001	136	0.320	
11	Oct 89	299,963	136	0.320	0	0	0.000	0	0	0.000	0	0.000	0	0.000	300,001	136	0.320	
12	Nov 89	300,001	136	0.320	0	0	0.000	0	0	0.000	0	0.000	0	0.000	300,001	136	0.320	
13	Dec 89	300,001	136	0.320	0	0	0.000	0	0	0.000	0	0.000	0	0.000	300,001	136	0.320	
14	Total				139,387	66		140,732	74					228,608	122			
15	13 Mo Avg:	133,333	66	0.470	18,737	3	0.487	12,966	6	0.439	0	0.000	17,431	9	0.000	149,330	75	0.478

Actual data shown thru August, 1989  
 The September, 1989 inventory adjustments are necessary to reflect budgeted balance  
 Note: All Unit figures shown in Gallons

Imposing Schedule B 17a Recog. Incentives

FLORIDA PUBLIC SERVICE COMMISSION  
 EXPLANATION Provide convenient fuel account  
 balances in dollars and quantities for each fuel type by  
 month for the test year, and the prior year if the test  
 year is projected. Include Natural Gas even though no  
 inventory is carried.  
 (Give Units in Barrels, Tons, or MCF.)

Type of Data Shown  
 Historic Test Year Ended  
 Projected Test Year Ended 1990  
 Prior Year Ended  
 Unknown: E & P Parenthesis, Jr

NAME OF PLANT	Beginning Balance	Receipts	Fuel Issued To Generation	Fuel Issued (Other)	Inventory adjustments	Ending Balance	
							Units

Plant Name  
 Combustion Turbine Oil (Gals)

1	Dec 89	300,001	136	0.320	0	0.000	0	0.000	0	0.000	300,001	136	0.320
2	Jan 90	300,001	136	0.320	0	0.000	0	0.000	0	0.000	300,001	136	0.320
3	Feb 90	300,001	136	0.320	0	0.000	0	0.000	0	0.000	300,001	136	0.320
4	Mar 90	300,001	136	0.320	0	0.000	0	0.000	0	0.000	300,001	136	0.320
5	Apr 90	300,001	136	0.320	0	0.000	0	0.000	0	0.000	300,001	136	0.320
6	May 90	300,001	136	0.320	0	0.000	0	0.000	0	0.000	300,001	136	0.320
7	Jun 90	300,001	136	0.320	1,279	0.301	1,284	0.000	0	0.000	299,942	136	0.320
8	Jul 90	299,992	136	0.320	1,022	0.306	1,026	0.000	0	0.000	299,970	136	0.320
9	Aug 90	299,970	136	0.320	18,817	0.308	18,948	0.000	0	0.000	299,887	135	0.319
10	Sep 90	299,887	135	0.319	114	0.308	0	0.000	0	0.000	300,003	135	0.319
11	Oct 90	300,003	135	0.319	0	0.000	0	0.000	0	0.000	300,003	135	0.319
12	Nov 90	300,003	135	0.319	0	0.000	0	0.000	0	0.000	300,003	135	0.319
13	Dec 90	300,003	135	0.319	0	0.000	0	0.000	0	0.000	300,003	135	0.319
14	Total				21,290	10	21,288	11	0	0			

Note: All Unit Figures shown in Columns

Supporting Schedules 8 1/78 Average Schedules

13	13 Mo Avg	299,990	136	0.320	1,028	1	0.305	1,028	1	0.319	0	0.000	0	0.000	299,990	136	0.320
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FUELION PUBLIC SERVICE COMMISSION  
 EXPLANATION: Provide correctional fuel account balances in dollars and quantities for each fuel type by month for the last year, and the prior year if the last year is projected. Include Natural Gas even though no inventory is carried.  
 (Given Data in Barrels; Tons, or MCF)

Type of Data Shown  
 Historic Year Ended  
 Projected Year Ended  
 Prior Year Ended 1995  
 Wilmore, A & breakthrough

Line No	MONTH	Beginning Balance	Receipts	Fuel Issued To Generation	Fuel Issued (Other)	Inventory Adjustments	Ending Balance

Pileup Crisis  
 #6 Oil (Bbls)

1	Dec 88	78,533	1,066	13,603	0	0,000	0	0,000	78,533	1,066	13,603					
2	Jan 89	78,533	1,066	13,603	0	0,000	0	0,000	78,533	1,066	13,603					
3	Feb 89	78,533	1,066	13,603	0	0,000	0	0,000	78,533	1,066	13,603					
4	Mar 89	78,533	1,066	13,603	0	0,000	0	0,000	78,533	1,066	13,603					
5	Apr 89	78,533	1,066	13,603	0	0,000	0	0,000	78,533	1,066	13,603					
6	May 89	78,533	1,066	13,603	0	0,000	0	0,000	78,533	1,066	13,603					
7	Jun 89	78,533	1,066	13,603	0	0,000	0	0,000	78,533	1,066	13,603					
8	Jul 89	78,533	1,066	13,603	0	0,000	0	0,000	78,533	1,066	13,603					
9	Aug 89	77,238	1,034	13,603	0	0,000	0	0,000	77,238	1,034	13,603					
10	Sep 89	77,238	1,034	13,603	0	0,000	0	0,000	77,238	1,034	13,603					
11	Oct 89	77,538	1,042	13,603	0	0,000	0	0,000	77,538	1,042	13,603					
12	Nov 89	77,538	1,042	13,603	0	0,000	0	0,000	77,538	1,042	13,603					
13	Dec 89	77,538	1,042	13,603	0	0,000	0	0,000	77,538	1,042	13,603					
14	Total				985	14	0	(12)								
15	13 Mo Avg	78,130	1,000	13,603	0	0,000	77	1	13,603	0	0,000	(1)	0,000	78,014	1,038	13,603

Actual data shown thru August, 1989  
 The September, 1989 Inventory Adjustment is necessary to reflect budgeted balances.  
 Note: All Units (figures shown in Barrels)

Supporting Schedules: B 17a

Energy Schedules:

FLORIDA PUBLIC SERVICE COMMISSION ESTABLISHMENT Provides conventional fuel account  
 balances in dollars and quantities for each fuel type by  
 month for the test year, and the prior year if the test  
 year is projected. Include Natural Gas even though no  
 inventory is carried.  
 (Give Units in Barrels, Tons, or MCF.)

Line No.	Month	Units	(\$000)	\$/Unit	Receipts		Fuel Used for Generation		Fuel Used (Other)		Inventory Adjustments		Ending Balance	
					Units	(\$000)	Units	(\$000)	Units	(\$000)	Units	(\$000)	Units	(\$000)

Plant Cost  
06 Oil (Bbls)

1	Dec 99	77,530	1,042	13 603	0	0 000	0	0 000	0	0 000	0	0 000	0	0 000	77,530	1,042	13 603
2	Jan 00	77,530	1,042	13 603	0	0 000	0	0 000	0	0 000	0	0 000	0	0 000	77,530	1,042	13 603
3	Feb 00	77,530	1,042	13 603	0	0 000	0	0 000	0	0 000	0	0 000	0	0 000	77,530	1,042	13 603
4	Mar 00	77,530	1,042	13 603	0	0 000	0	0 000	0	0 000	0	0 000	0	0 000	77,530	1,042	13 603
5	Apr 00	77,530	1,042	13 603	0	0 000	0	0 000	0	0 000	0	0 000	0	0 000	77,530	1,042	13 603
6	May 00	77,530	1,042	13 603	0	0 000	0	0 000	0	0 000	0	0 000	0	0 000	77,530	1,042	13 603
7	Jun 00	77,530	1,042	13 603	0	0 000	0	0 000	0	0 000	0	0 000	0	0 000	77,530	1,042	13 603
8	Jul 00	77,530	1,042	13 603	0	0 000	0	0 000	0	0 000	0	0 000	0	0 000	77,530	1,042	13 603
9	Aug 00	77,530	1,042	13 603	0	0 000	0	0 000	0	0 000	0	0 000	0	0 000	77,530	1,042	13 603
10	Sep 00	77,530	1,042	13 603	0	0 000	0	0 000	0	0 000	0	0 000	0	0 000	77,530	1,042	13 603
11	Oct 00	77,530	1,042	13 603	0	0 000	0	0 000	0	0 000	0	0 000	0	0 000	77,530	1,042	13 603
12	Nov 00	77,530	1,042	13 603	0	0 000	0	0 000	0	0 000	0	0 000	0	0 000	77,530	1,042	13 603
13	Dec 00	77,530	1,042	13 603	0	0 000	0	0 000	0	0 000	0	0 000	0	0 000	77,530	1,042	13 603
14	Total				0	0 000	0	0 000	0	0 000	0	0 000	0	0 000			
15	13 Mo. Avg	77,530	1,042	13 603	0	0 000	0	0 000	0	0 000	0	0 000	0	0 000	77,530	1,042	13 603

Note: All Unit figures shown in Barrels

Suggesting Schedules B 17a

Receipt Schedules

**FLORIDA PUBLIC SERVICE COMMISSION**      **EXPLANATION**      Provides conventional fuel account balances in dollars and quantities for each fuel type by month for the test year, and the prior year if the test year is projected. Include Natural Gas even though no inventory is carried.  
**COMPARAT: OIL/ PULVER COAL**  
**DOCKET NO: 991345-E1**  
 (Give Units in Barrels, Tons, or MCF.)

**Type of Data Shown:**  
 District Test Year Ended  
 Projected Test Year Ended 1990  
 Prior Year Ended  
 Ultimate: E. B. Parsons, Jr.

LINE	MONTH	UNITS	(\$000)	\$/UNIT	UNITS	(\$000)	\$/UNIT	UNITS	(\$000)	\$/UNIT	UNITS	(\$000)	\$/UNIT	UNITS	(\$000)	\$/UNIT	UNITS	(\$000)	\$/UNIT	UNITS	(\$000)	\$/UNIT
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**PLANT CLASS**  
 96 011 (2012)

1	Dec 99	77,538	1,042	13 603	0	0 000	0	0 000	0	0 000	0	0 000	0	0 000	0	0 000	0	0 000	0	0 000	0	0 000	0	0 000	77,538	1,042	13 603
2	Jan 00	77,538	1,042	13 603	0	0 000	0	0 000	0	0 000	0	0 000	0	0 000	0	0 000	0	0 000	0	0 000	0	0 000	0	0 000	77,538	1,042	13 603
3	Feb 00	77,538	1,042	13 603	0	0 000	0	0 000	0	0 000	0	0 000	0	0 000	0	0 000	0	0 000	0	0 000	0	0 000	0	0 000	77,538	1,042	13 603
4	Mar 00	77,538	1,042	13 603	0	0 000	0	0 000	0	0 000	0	0 000	0	0 000	0	0 000	0	0 000	0	0 000	0	0 000	0	0 000	77,538	1,042	13 603
5	Apr 00	77,538	1,042	13 603	0	0 000	0	0 000	0	0 000	0	0 000	0	0 000	0	0 000	0	0 000	0	0 000	0	0 000	0	0 000	77,538	1,042	13 603
6	May 00	77,538	1,042	13 603	0	0 000	0	0 000	0	0 000	0	0 000	0	0 000	0	0 000	0	0 000	0	0 000	0	0 000	0	0 000	77,538	1,042	13 603
7	Jun 00	77,538	1,042	13 603	0	0 000	0	0 000	0	0 000	0	0 000	0	0 000	0	0 000	0	0 000	0	0 000	0	0 000	0	0 000	77,538	1,042	13 603
8	Jul 00	77,538	1,042	13 603	0	0 000	0	0 000	0	0 000	0	0 000	0	0 000	0	0 000	0	0 000	0	0 000	0	0 000	0	0 000	77,538	1,042	13 603
9	Aug 00	77,538	1,042	13 603	0	0 000	0	0 000	0	0 000	0	0 000	0	0 000	0	0 000	0	0 000	0	0 000	0	0 000	0	0 000	77,538	1,042	13 603
10	Sep 00	77,538	1,042	13 603	0	0 000	0	0 000	0	0 000	0	0 000	0	0 000	0	0 000	0	0 000	0	0 000	0	0 000	0	0 000	77,538	1,042	13 603
11	Oct 00	77,538	1,042	13 603	0	0 000	0	0 000	0	0 000	0	0 000	0	0 000	0	0 000	0	0 000	0	0 000	0	0 000	0	0 000	77,538	1,042	13 603
12	Nov 00	77,538	1,042	13 603	0	0 000	0	0 000	0	0 000	0	0 000	0	0 000	0	0 000	0	0 000	0	0 000	0	0 000	0	0 000	77,538	1,042	13 603
13	Dec 00	77,538	1,042	13 603	0	0 000	0	0 000	0	0 000	0	0 000	0	0 000	0	0 000	0	0 000	0	0 000	0	0 000	0	0 000	77,538	1,042	13 603
14	Total				0	0 000	0	0 000	0	0 000	0	0 000	0	0 000	0	0 000	0	0 000	0	0 000	0	0 000	0	0 000	77,538	1,042	13 603
15	13 Mo Avg	77,538	1,042	13 603	0	0 000	0	0 000	0	0 000	0	0 000	0	0 000	0	0 000	0	0 000	0	0 000	0	0 000	0	0 000	77,538	1,042	13 603

Note: All Unit figures shown in Barrels

Supporting Schedules: 9 1/8

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION COMPANY: GULF POWER COMPANY DOCKET NO.: 891345-B1	EXPLANATION: Provide net generation capacity factors by plant as a percent of installed capability by month for 13 months for the test year, and the prior year if the test year is projected.	Type of Data Shown Historic Test Year Ended Projected Test Year Ended 1990 Prior Year Ended 1989 Witness: C. E. Lee
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Line No.	Month	Plant: Crist						
1	Period	Crist 1	Crist 2	Crist 3	Crist 4	Crist 5	Crist 6	Crist 7
2	December 1989	0.00	0.00	0.11	53.34	51.87	18.59	70.36
3	January 1990	0.00	0.00	0.00	62.74	43.92	58.78	58.27
4	February 1990	0.00	0.00	0.02	75.54	76.18	22.78	68.89
5	March 1990	0.00	0.00	0.16	78.30	79.52	0.00	70.41
6	April 1990	0.00	0.00	0.00	39.82	41.67	14.04	54.68
7	May 1990	0.00	0.00	0.00	37.92	38.68	49.84	12.61
8	June 1990	0.00	0.00	0.10	65.89	67.18	61.75	59.52
9	July 1990	0.02	0.00	0.27	66.24	68.17	62.36	60.07
10	August 1990	0.47	0.46	1.07	71.79	73.14	66.19	63.47
11	September 1990	0.00	0.00	0.00	65.66	66.97	59.33	57.97
12	October 1990	0.00	0.00	0.00	31.42	41.47	46.71	49.53
13	November 1990	0.00	0.00	0.00	32.05	32.74	26.93	26.40
14	December 1990	0.00	0.00	0.00	50.36	35.66	40.62	28.19
15	Prior Year 1989	0.90	0.90	1.20	55.10	44.90	51.30	52.10

FLORIDA PUBLIC SERVICE COMMISSION COMPANY: GULF POWER COMPANY DOCKET NO.: 891345-EI	EXPLANATION Provide Let generation capacity factors by plant as a percent of installed capability by month for 13 months for the test year, and the prior year if the test year is projected.	Type of Data Shown: Historic Test Year Ended Projected Test Year Ended 1990 Prior Year Ended 1989 Witness: C. R. Lee
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Line No.	Month	Plant: Scholz	
		Scholz 1	Scholz 2
1	Period		
2	December 1989	91.51	88.30
3	January 1990	82.53	75.63
4	February 1990	71.06	62.72
5	March 1990	74.13	18.40
6	April 1990	64.31	0.00
7	May 1990	39.77	41.26
8	June 1990	68.59	63.49
9	July 1990	69.07	63.83
10	August 1990	73.66	70.59
11	September 1990	67.09	62.76
12	October 1990	69.57	60.32
13	November 1990	43.71	57.82
14	December 1990	63.56	38.58
15	Prior Year 1989	83.20	79.30

Supporting Schedules:

Recap Schedules:

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FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide net generation capacity factors by plant as a percent of installed capability by month for 13 months for the test year, and the prior year if the test year is projected.

Type of Data Shown:

Historic Test Year Ended

Projected Test Year Ended 1990

Prior Year Ended 1989

Witness: C. R. Lee

COMPANY: GULF POWER COMPANY

DOCKET NO.: 891345-EI

Line  
No.

Month

Plant: Smith

Line No.	Month	Smith 1	Smith 2	Smith A
1	Period			
2	December 1989	57.70	50.37	0.00
3	January 1990	75.90	64.45	0.00
4	February 1990	84.56	75.87	0.00
5	March 1990	86.07	37.59	0.00
6	April 1990	57.80	76.82	0.00
7	May 1990	60.55	63.84	0.00
8	June 1990	78.19	69.01	0.05
9	July 1990	76.89	67.74	0.12
10	August 1990	79.26	71.34	0.65
11	September 1990	70.16	61.39	0.00
12	October 1990	83.42	74.90	0.00
13	November 1990	55.02	69.05	0.00
14	December 1990	64.27	24.21	0.00
15	Prior Year 1989	48.10	58.30	0.50

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide net generation capacity factors by plant as a percent of installed capability by month for 13 months for the test year, and the prior year if the test year is projected.

Type of Data Shown:

Historic Test Year Ended  
 Projected Test Year Ended 1990  
 Prior Year Ended 1989  
 Witness: C. R. Lee

COMPANY: GULF POWER COMPANY

DOCKET NO.: 891345-EI

Line No.	Month	Plant: Daniel & Scherer		
1	Period	Daniel 1	Daniel 2	Scherer
2	December 1989	17.70	36.42	0.19
3	January 1990	25.16	19.62	38.86
4	February 1990	2.03	23.85	35.05
5	March 1990	20.87	24.66	33.00
6	April 1990	24.26	21.41	13.80
7	May 1990	24.82	23.08	33.58
8	June 1990	44.60	32.44	37.36
9	July 1990	54.04	50.35	37.49
10	August 1990	56.89	54.27	49.06
11	September 1990	50.06	44.54	44.38
12	October 1990	50.55	27.35	26.77
13	November 1990	23.46	2.39	26.12
14	December 1990	29.84	0.00	15.86
15	Prior Year 1989	37.80	34.90	14.00

Supporting Schedules:

Recap Schedules:

**FLORIDA PUBLIC SERVICE COMMISSION**  
**COMPANY: GULF POWER COMPANY**  
**DOCID NO.: 891343-11**

**Explanation:** Provide fuel purchases and balances for accounts payable for each fuel type for the last year, and the prior year if the last year is projected. Include transportation of fuel separately if it is billed separately.  
 (1) Exclude transportation if billed separately.  
 (2) If billed separately.

**Type of Data Shown:**  
 Historic Last Year Ended  
 Projected Last Year Ended  
 Prior Year Ended 1989  
 Witness: A. E. Scitrough

Fuel Type	Month	Fuel Purchases (\$000)	Quantity Purchased	\$/Unit	Transportation Costs (\$000)		Total (\$000)		Accounts Payable (\$000)		
					(1)	(2)	(1) + (2)	(1)	(2)	Total (See Note)	
All Plants Coal (Items)	Dec 88	8,674	242,137	33.090	2,732	0	11,406	0	0	7,316	
	Jan 89	9,024	281,376	32.176	1,772	0	10,826	0	0	7,322	
	Feb 89	6,443	144,030	27.414	2,138	0	8,623	0	0	11,891	
	Mar 89	14,868	427,284	34.796	2,607	0	17,475	0	0	11,715	
	Apr 89	9,344	248,699	34.947	3,123	0	12,489	0	0	10,852	
	May 89	11,792	335,917	25.156	2,641	0	14,433	0	0	11,532	
	Jun 89	12,090	341,947	25.354	4,012	0	16,102	0	0	12,384	
	Jul 89	9,039	273,190	33.121	2,509	0	11,548	0	0	9,327	
	Aug 89	7,611	233,190	32.439	2,254	0	9,837	0	0	7,732	
	Sep 89	11,189	333,374	33.540	4,430	0	15,639	0	0	14,307	
	Oct 89	9,404	280,137	33.570	3,997	0	13,401	0	0	13,075	
	Nov 89	9,409	280,041	33.570	3,996	0	13,396	0	0	12,440	
Dec 89	9,330	277,461	33.630	3,933	0	13,283	0	0	12,894		
<b>12 Month Total</b>		<b>128,282</b>	<b>3,741,783</b>		<b>40,196</b>		<b>148,979</b>				
<b>12 Month Average</b>		<b>9,868</b>	<b>287,830</b>	<b>34.387</b>	<b>3,092</b>		<b>12,960</b>	<b>0</b>	<b>0</b>	<b>11,074</b>	

Note: Accounts Payable is not identifiable by fuel and transportation.  
 Actual data shown thru August, 1989.

Supporting Schedules:



FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide fuel purchases and balances for accounts payable for each fuel type for the test year, and the prior year if the test year is projected. Include transportation of fuel separately if it is billed separately.

Type of Data Shown:  
 Historic Test Year Ended  
 Projected Test Year Ended 1990  
 Prior Year Ended  
 Witness: E. B. Parsons, Jr.

COMPANY: GULF POWER COMPANY

DOCKET NO.: 891345-E1

(1) Exclude transportation if billed separately  
 (2) If billed separately

Fuel Type	Month	(1)	Quantity Purchased	1/Unit	(2)	(1) + (2)	Accounts Payable Fuel (\$000)	Accounts Payable Transp. (\$000)	Total Accounts Payable (\$000)
		Fuel Purchases (\$000)			Transportation Costs (\$000)	Total Fuel + Transp. (\$000)			
All Plants	Dec 89	9,330	277,461	33.630	3,953	13,283	0	0	12,894
Coal (Tons)	Jan 90	12,805	388,817	32.930	4,830	17,635	0	0	16,836
	Feb 90	13,080	488,393	32.670	5,815	18,895	0	0	15,638
	Mar 90	12,231	364,491	33.560	4,606	16,837	0	0	13,591
	Apr 90	12,419	368,360	33.710	4,657	17,076	0	0	14,119
	May 90	12,259	357,125	34.330	4,642	16,901	0	0	13,940
	Jun 90	10,942	305,092	35.860	4,054	14,996	0	0	13,157
	Jul 90	11,293	313,709	35.770	4,196	15,489	0	0	12,988
	Aug 90	11,697	332,193	35.210	4,382	16,079	0	0	13,273
	Sep 90	10,729	292,972	36.660	3,951	14,680	0	0	13,033
	Oct 90	12,190	343,071	35.330	4,462	16,852	0	0	14,046
	Nov 90	9,877	254,336	38.830	3,578	13,455	0	0	12,481
	Dec 90	10,160	265,853	38.220	3,698	13,858	0	0	12,273
13 Month Total		149,822	4,267,875		56,224	205,246			
13 Month Average		11,463	328,298	35.132	4,325	15,780	0	0	13,499

Note: Accounts Payable is not identifiable by fuel and transportation.

Supporting Schedules:

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FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide fuel purchases and balances for accounts payable for each fuel type for the test year, and the prior year if the test year is projected. Include transportation of fuel separately if it is billed separately.

Type of Data Shown:  
 Historic Test Year Ended  
 Projected Test Year Ended  
 Prior Year Ended 1989  
 Witness: A. E. Scarbrough

COMPANY: GULF POWER COMPANY

DOCKET NO.: 891345-E1

(1) Exclude transportation if billed separately  
 (2) If billed separately

Fuel Type	Month	(1)		9/Unit	(2)		(1) + (2)		Accounts (1) Payable Fuel (\$000)	Accounts (2) Payable Transp. (\$000)	Total Accounts Payable (\$000)
		Fuel Purchases (\$000)	Quantity Purchased		Transportation Costs (\$000)	Total Fuel + Transp. (\$000)					
All Plants	Dec 88	44	119,876	0.367	0	44		0	0	0	
82 Lighter Oil (Gals)	Jan 89	90	162,893	0.555	0	90		0	0	0	
	Feb 89	37	64,731	0.572	0	37		0	0	0	
	Mar 89	74	132,551	0.558	0	74		0	0	0	
	Apr 89	33	55,462	0.596	0	33		0	0	0	
	May 89	68	123,052	0.553	0	68		0	0	0	
	Jun 89	72	116,677	0.617	0	72		0	0	0	
	Jul 89	212	421,464	0.563	0	212		0	0	0	
	Aug 89	61	106,693	0.572	0	61		0	0	0	
	Sep 89	94	183,798	0.509	0	94		0	0	0	
	Oct 89	45	86,325	0.517	0	45		0	0	0	
	Nov 89	44	85,543	0.518	0	44		0	0	0	
	Dec 89	44	85,516	0.518	0	44		0	0	0	
13 Month Total		918	1,743,731		0	918					
13 Month Average		71	134,133	0.529	0	71		0	0	0	

Note: Actual data shown thru August, 1989.

Supporting Schedules:

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FLORIDA PUBLIC SERVICE COMMISSION

COMPAR: GULF POWER COMPANY

DOCKET NO.: 891245-E1

EXPLANATION: Provide fuel purchases and balances for accounts payable for Type of Data Shown:  
 each fuel type for the test year, and the prior year if the test year is projected Historic Test Year Ended  
 Include transportation of fuel separately if it is billed separately. Projected Test Year Ended 1990  
 Prior Year Ended  
 Witness: E. B. Persons, Jr.

(1) Exclude transportation if billed separately  
 (2) If billed separately

Fuel Type	Month	Fuel Purchases (6000)		\$/Gall	Transportation Costs (6000)	Total Fuel + Transp. (6000)	Accounts Payable (6000)		
		Quantity Purchased	Price				(1)	(2)	Total
All Plants 82 Lighter Oil (6015)	Dec 89	44	82,516	0.518	0	44	0	0	0
	Jan 90	43	82,479	0.581	0	43	0	0	0
	Feb 90	43	82,443	0.581	0	43	0	0	0
	Mar 90	41	82,406	0.580	0	41	0	0	0
	Apr 90	42	82,399	0.580	0	42	0	0	0
	May 90	42	82,383	0.586	0	42	0	0	0
	Jun 90	42	82,431	0.586	0	42	0	0	0
	Jul 90	44	82,398	0.511	0	44	0	0	0
	Aug 90	51	99,254	0.519	0	51	0	0	0
	Sep 90	42	82,478	0.511	0	42	0	0	0
	Oct 90	43	82,362	0.517	0	43	0	0	0
	Nov 90	43	82,362	0.517	0	43	0	0	0
Dec 90	43	82,362	0.517	0	43	0	0	0	
13 Month Total		563	1,101,513		0	563			
13 Month Average		43	84,732	0.589	0	43	0	0	0

Supporting Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide 13 monthly balances for account 154 (Plant Materials and Operating Supplies) and Account 163 (Stores Expense) for the test year, and the prior year if the test year is projected.

Type of Data Shown:

Historical Test Year Ended

Projected Test Year Ended 1990

Prior Year Ended 1989

Witness: A.E. Scarbrough

R.J. McMillan

BUCKET NO.: 091345 - E1

Line No.	Month	(1)	(2)	(3)	(4)	(5)
		Plant Materials & Operating Supplies Balance Account 154	Stores Expense Balance Account 163	Total Plant Materials & Operating Supplies & Stores Expenses (1) + (2)	Adjustment for Obsolete Items	Adjustment for Differences Between Book and Physical Inventory
1.	December 1988	31,061	230	31,291	0	31,291
2.	January 1989	29,769	237	30,006	0	30,006
3.	February	30,033	185	30,218	0	30,218
4.	March	30,274	169	30,443	0	30,443
5.	April	30,475	159	30,634	0	30,634
6.	May	30,138	107	30,245	0	30,245
7.	June	31,441	138	31,579	0	31,579
8.	July	31,510	193	31,703	0	31,703
9.	August	31,619	197	31,816	0	31,816
10.	September	32,051	197	32,248	0	32,248
11.	October	32,480	197	32,677	0	32,677
12.	November	32,909	197	33,106	0	33,106
13.	December	33,327	197	33,524	0	33,524
14.	January 1990	33,386	197	33,583	0	33,583
15.	February	33,436	197	33,633	0	33,633
16.	March	33,486	197	33,683	0	33,683
17.	April	33,536	197	33,733	0	33,733
18.	May	33,586	197	33,783	0	33,783
19.	June	33,636	197	33,833	0	33,833
20.	July	33,686	197	33,883	0	33,883
21.	August	33,736	197	33,933	0	33,933
22.	September	33,786	197	33,983	0	33,983
23.	October	33,836	197	34,033	0	34,033
24.	November	33,886	197	34,083	0	34,083
25.	December	33,940	197	34,137	0	34,137

1100 AM PUBLIC SERVICE COMMISSION  
 CURRENT: GULF POWER COMPANY  
 DOCKET NO. 87-243 - E1

ESTIMATED: PROVIDE A SCHEMATA SHOWING THE FOLLOWING INFORMATION  
 FOR OTHER DEFERRED CREDITS FOR THE TEST YEAR.

TYPE OF DATA SOURCE:  
 HISTORICAL TEST YEAR END 9  
 PROJECTED TEST YEAR END 9  
 PRIOR YEAR END 9  
 WITNESSES: R. J. McILLIAN  
 A. E. SCARFORD

LINE NO.	DESCRIPTION	BALANCE AT BEGINNING OF YEAR	CREDIT ACCOUNTS	AMOUNT	DEBIT	BALANCE AT END OF YEAR
1.	Customer Advance Payments for Electric Service	5		0	0	5
2.	Prepaid Pole Attachment Rental	0		449	449	0
3.	Appliance Warranty Reserve	843		0	19	824
4.	Deferred Director's Compensation	276	Withdrawal	0	63	339
5.	Group Medical Insurance	400		0	0	400
6.	Supplemental Pensions & Benefit Reserve	959	Withdrawal	6	344	1,317
7.	Post Retirement Life & Medical Insurance	2,294		428	1,910	2,576
8.	SCS Early Retirement Cost	483		189	0	494
10.	Nation Rise Lung Fund	614		0	0	614
11.	Monetary Advance for Guaranteed Dates	2,800		0	0	2,800
12.	Reburn-Edison Regulator Repairs	21		21	0	0
13.	Pittmy-Brown Balster Rental	122		0	133	255
14.	Deferred School Plan Appliances	0		44	44	0
15.	Deferred Peabody Equity Return	735		0	0	735
16.	Productivity Improvement Plan	54		0	4	62
17.	1881 Deferred Right of Way Lease	442		21	0	441
18.	Total Deferred Credits	10,270		1,408	3,028	11,992

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: PROVIDE A SCHEDULE SHOWING THE FOLLOWING INFORMATION FOR MISCELLANEOUS DEFERRED DEBITS FOR THE TEST YEAR.

COMPANY: GULF POWER COMPANY

TYPE OF DATA SHOWN:  
 HISTORICAL TEST YEAR ENDED  
 PROJECTED TEST YEAR ENDED 1990  
 PRIOR YEAR ENDED

BUCKET NO. 091345 - E1

WITNESS: A.E. SCARBROUGH  
 R.J. MCILLIAN

LINE NO.	DESCRIPTION	BALANCE AT		ACCOUNT	CREDITS		BALANCE AT END OF YEAR
		BEGINNING OF YEAR	DEBITS		AMOUNT	AT END OF YEAR	
1.	Preliminary Survey & Investigation	1,262	30		90		1,210
2.	Clearing Accounts	452	0		0		452
3.	Carville Subsurface Study	1,142	0		0		1,142
4.	Leasehold Improvements	143	0		52		91
5.	Peabody Coal Contract Buyout	52,139	0		3,739		48,420
6.	Banuel Coal Buyout	43,103	0		6,083		39,020
7.	Plant Set Up - Accounts Payable	0	1,953		1,953		0
8.	Unamortized Rate Case Expense	600	400		500		500
9.	Air Products Bill Credit	520	347		347		520
10.	Other Miscellaneous	30	0		0		30
11.	Total Deferred Debits	101,911	2,738		12,764		91,385

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FLORIDA PUBLIC SERVICE COMMISSION  
 COMPANY: GULF POWER COMPANY  
 DOCKET NO.: 691345-E1

**EXPLANATION:** Provide an analysis of accumulated investment tax credits generated and amortization of investment tax credits on an annual basis beginning with the year in which the last rate case was held through to the beginning of the test year and on a monthly basis for the course of the test year. (Exception: Annual data may be substituted for monthly data for the 3x deferred ITC.) Amounts provided by the Revenue Act of 1971 and subsequent Acts should be shown separately from amounts applicable to prior laws. Describe the election made under Section 46(f), Internal Revenue Code. Identify program payments separately. Explain accounting policy as to method of amortization of ITC.

Type of Data Shown:  
 Projected Test Year Ended 1990  
 Prior Year Ended 1989  
 Witness R. E. Scarborough

Summary of Investment Tax Credits

Line No.	Period	(A)			(B)		
		Beginning Balance	Amortization	Generation	Ending Balance		
1	Prior Year 1984	\$43,732	0	\$11,179	\$54,911		
2	Prior Year 1985	\$53,241	\$2,078	\$4,673	\$55,836		
3	Prior Year 1986	\$55,846	\$1,994	\$1,991	\$55,843		
4	Prior Year 1987	\$55,843	\$2,582	\$1,235	\$54,596		
5	Prior Year 1988	\$54,596	\$2,338	\$192	\$52,450		
6	Prior Year 1989	\$52,450	2,318	(36)	\$58,896		
7	(1) Test Year, 1990	\$58,896	\$195	\$0	\$59,091		
8	December, 1989	\$58,896	\$195	\$0	\$59,091		
9	January, 1990	\$58,896	\$195	\$0	\$59,091		
10	February, 1990	\$58,896	\$195	\$0	\$59,091		
11	March, 1990	\$58,896	\$195	\$0	\$59,091		
12	April, 1990	\$58,896	\$195	\$0	\$59,091		
13	May, 1990	\$58,896	\$195	\$0	\$59,091		
14	June, 1990	\$58,896	\$195	\$0	\$59,091		
15	July, 1990	\$58,896	\$195	\$0	\$59,091		
16	August, 1990	\$58,896	\$195	\$0	\$59,091		
17	September, 1990	\$58,896	\$195	\$0	\$59,091		
18	October, 1990	\$58,896	\$195	\$0	\$59,091		
19	November, 1990	\$58,896	\$195	\$0	\$59,091		
20	December, 1990	\$58,896	\$195	\$0	\$59,091		
21	Twelve Month Total	\$58,896	\$2,347	\$0	\$59,091		
22							
23							
24							
25							
26							
27							
28							
29							

(1) 1990 Budget based on Actual through August, 1989.

FLORIDA PUBLIC SERVICE COMMISSION  
 COMPANY: GULF POWER COMPANY  
 DOCKET NO. 1 891345-E1

**EXPLANATION:** Provide an analysis of accumulated investment tax credits generated and amortization of investment tax credits on an annual basis beginning with the year in which the last rate case was held through to the beginning of the test year and on a monthly basis for the course of the test year. (Exception: Annual data may be substituted for monthly data for the 3d deferred ITC.) Amounts provided by the Revenue Act of 1971 and subsequent Acts should be shown separately from amounts applicable to prior laws. Describe the election made under Section 46(f), Internal Revenue Code. Identify progress payments separately. Explain accounting policy as to method of amortization of ITC.

Type of Data Shown: 1998  
 Projected Test Year Ended 1989  
 Prior Year Ended A. E. Scarborough  
 Witness

Summary of Investment Tax Credits

Line No.	Period	(A) Beginning Balance	(B) Amortization	(C) Generation	(D) Ending Balance
----------	--------	-----------------------	------------------	----------------	--------------------

		-----Year Ended-----	
		1998	1989
30	Thirteen Month Average:	48,926	51,276
31	Total Company	8,822,602	8,813,363
32	Jurisdictional Factor	941,747	941,786
33	Jurisdictional Amount	*****	*****
34			
35			
36			



FLORIDA PUBLIC SERVICE COMMISSION  
 COMPANY: GULF POWER COMPANY  
 DOCKET NO.: 891345-E1

Type of Data Shown:  
 Projected Test Year 1998  
 Prior Year Ended 1989  
 Witness A. E. Scarborough

EXPLANATION: Provide an analysis of accumulated investment tax credits generated and amortization of investment tax credits on an annual basis beginning with the year in which the last rate case was held through to the beginning of the test year and on a monthly basis for the course of the test year. (Exception: Annual data may be substituted for monthly data for the 3d deferred ITC.) Amounts provided by the Revenue Act of 1971 and subsequent Acts should be shown separately from amounts applicable to prior laws. Describe the election made under Section 46(f), Internal Revenue Code. Identify progress payments separately. Explain accounting policy as to method of amortization of ITC.

Analysis of Investment Tax Credits by Type of ITC

Line No.	Period	(A) Investment Tax Credit at 3x		(B) Investment Tax Credit at 4x		Ending Amortization Generation Balance
		Beginning Balance	Ending Balance	Beginning Balance	Ending Balance	
1	Prior Year 1984	\$1,774	\$1,774	\$3,256	\$169	\$3,129
2	Prior Year 1985	0	0	0	0	0
3	Prior Year 1986	0	0	0	0	0
4	Prior Year 1987	0	0	0	0	0
5	Prior Year 1988	0	0	0	0	0
6	Prior Year 1989	0	0	0	0	0
7	Test Year, 1990	0	0	0	0	0
8	December, 1989	0	0	0	0	0
9	January, 1990	0	0	0	0	0
10	February, 1990	0	0	0	0	0
11	March, 1990	0	0	0	0	0
12	Apr-1, 1990	0	0	0	0	0
13	May, 1990	0	0	0	0	0
14	June, 1990	0	0	0	0	0
15	July, 1990	0	0	0	0	0
16	August, 1990	0	0	0	0	0
17	September, 1990	0	0	0	0	0
18	October, 1990	0	0	0	0	0
19	November, 1990	0	0	0	0	0
20	December, 1990	0	0	0	0	0
21	Twelve Month Total	0	0	0	0	0

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Supporting Schedules:

Recap Schedules: D-1, C-41

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: GULF POWER COMPANY

DOCKET NO.: 891345-E1

EXPLANATION: Provide an analysis of accumulated investment tax credits generated and amortization of investment tax credits on an annual basis beginning with the year in which the last rate case was held through to the beginning of the test year and on a monthly basis for the course of the test year. (Exception: Annual data may be substituted for monthly data for the 3% deferred ITC.) Amounts provided by the Revenue Act of 1971 and subsequent Acts should be shown separately from amounts applicable to prior laws. Describe the election made under Section 46(F), Internal Revenue Code. Identify progress payments separately. Explain accounting policy as to method of amortization of ITC.

Type of Data Shown:

Projected Test Year Ended 1990

Prior Year Ended 1989

Witness A. E. Scarbrough

## Analysis of Investment Tax Credits by Type of ITC

Line No.	Period	Investment Tax Credit at 3%			Investment Tax Credit at 4%		
		(A) Beginning Balance	(B) Amortization	(C) Generation Balance	(D) Beginning Balance	(E) Amortization	(F) Generation Balance
30	Thirteen Month Average:						
31	Test Year - Ended December 31, 1990:						
32	Test Year - Company Total			\$858			\$2,163
33	Test Year - Jurisdictional Factor			0.965315			0.8512108
34	Test Year - Jurisdictional Amount			\$831			\$1,841
35				=====			=====
36	Prior Year - Ended December 31, 1989:						
37	Prior Year - Company Total			\$1,006			\$2,324
38	Prior Year - Jurisdictional Factor			0.9473042			0.8106425
39	Prior Year - Jurisdictional Amount			\$955			\$1,884
40				=====			=====

FLORIDA PUBLIC SERVICE COMMISSION  
 COMPANY: GULF POWER COMPANY  
 DOCKET NO.: 891345-E1

EXPLANATIONS: Provide an analysis of accumulated investment tax credits generated and amortization of investment tax credits on an annual basis beginning with the year in which the last rate case was held through to the beginning of the test year and on a monthly basis for the course of the test year. (Exception: Annual data may be substituted for monthly data for the 3% deferred ITC.) Amounts provided by the Revenue Act of 1971 and subsequent Acts should be shown separately from amounts applicable to prior laws. Describe the election made under Section 46(f), Internal Revenue Code. Identify progress payments separately. Explain accounting policy as to method of amortization for both progress payments and other ITC. Identify progress payments separately. Explain accounting policy as to method of amortization of ITC.

Type of Data Shown:  
 Projected Test Year Ended 1990  
 Prior Year Ended 1989  
 Witness A. E. Scarbrough

Analysis of Investment Tax Credits by Type of ITC

Line No.	Period	(A) Investment Tax Credit at 7%				(F) Investment Tax Credit at 8% (Includes Progress Payments)			
		(A) Beginning Balance	(B) Amortization	(C) Generation	(D) Ending Balance	(E) Beginning Balance	(F) Amortization	(G) Generation	(H) Ending Balance
1	Prior Year 1984	053	04	00	049	01,674	0345	08,987	010,316
2		=====	=====	=====	=====	=====	=====	=====	=====
3	Prior Year 1985	049	04	00	045	010,316	0557	04,633	014,392
4		=====	=====	=====	=====	=====	=====	=====	=====
5	Prior Year 1986	045	05	00	040	014,392	0683	0759	014,540
6		=====	=====	=====	=====	=====	=====	=====	=====
7	Prior Year 1987	040	05	00	035	014,540	0683	00	013,945
8		=====	=====	=====	=====	=====	=====	=====	=====
9	Prior Year 1988	035	04	00	031	013,945	0581	00	013,364
10		=====	=====	=====	=====	=====	=====	=====	=====
11	Prior Year 1989	031	04	00	027	013,364	0581	00	012,783
12		=====	=====	=====	=====	=====	=====	=====	=====
13	Test Year, 1990								
14	December, 1989				027				012,783
15	January, 1990	027	00	00	27	012,783	040	00	12,735
16	February, 1990	27	0	0	27	12,735	48	0	12,687
17	March, 1990	27	0	0	27	12,687	48	0	12,639
18	April, 1990	27	0	0	27	12,639	48	0	12,591
19	May, 1990	27	0	0	27	12,591	48	0	12,543
20	June, 1990	27	0	0	27	12,543	48	0	12,495
21	July, 1990	27	0	0	27	12,495	46	0	12,447
22	August, 1990	27	0	0	27	12,447	48	0	12,399
23	September, 1990	27	0	0	27	12,399	48	0	12,351
24	October, 1990	27	0	0	27	12,351	48	0	12,303
25	November, 1990	27	0	0	27	12,303	49	0	12,254
26	December, 1990	27	4	0	23	12,254	52	0	12,202
27		=====	=====	=====	=====	=====	=====	=====	=====
28	Twelve Month Total		04	00			0581	00	
29		=====	=====	=====	=====	=====	=====	=====	=====

Supporting Schedules:

Recap Schedules: D-1, C-41

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FLORIDA PUBLIC SERVICE COMMISSION  
 COMPANY: GULF POWER COMPANY  
 DOCKET NO.: 891345-E1

EXPLANATION: Provide an analysis of accumulated investment tax credits generated and amortization of investment tax credits on an annual basis beginning with the year in which the last rate case was held through to the beginning of the test year and on a monthly basis for the course of the test year. (Exception: Annual data may be substituted for monthly data for the 3% deferred ITC.) Amounts provided by the Revenue Act of 1971 and subsequent Acts should be shown separately from amounts applicable to prior laws. Describe the election made under Section 46(f), Internal Revenue Code. Identify progress payments separately. Explain accounting policy as to method of amortization of ITC.

Type of Data Shown:  
 Projected Test Year Ended 1990  
 Prior Year Ended 1989  
 Witness R. E. Scarbrough

Analysis of Investment Tax Credits by Type of ITC

Line No.	Period	(A) Investment Tax Credit at 7%			(E) Investment Tax Credit at 8% (Includes Progress Payments)		
		(B) Beginning Balance	(C) Amortization	(D) Generation Balance	(F) Beginning Balance	(G) Amortization	(H) Generation Balance
30	Thirteen Month Average:						
31	Test Year - Ended December 31, 1990						
32	Test Year - Company Total			\$27			\$12,495
33	Test Year - Jurisdictional Factor			0.8512108			0.8512108
34	Test Year - Jurisdictional Amount			\$23			\$10,636
35				-----			-----
36	Prior Year - Ended December 31, 1989						
37	Prior Year - Company Total			\$29			\$13,075
38	Prior Year - Jurisdictional Factor			0.8106425			0.8106425
39	Prior Year - Jurisdictional Amount			\$24			\$10,599
40				-----			-----

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FURNITURE SERVICE DIMENSION COMPANY; GULF POWER COMPANY  
 DOCKET NO.: 691345-61

Type of Data Shown: Projected Last Year Ended 1999  
 Prior Year Ended 1989  
 Witness A. E. Scarborough

**EXPLANATION:** Provide an analysis of accumulated investment tax credits generated and amortization of investment tax credits on an annual basis beginning with the year in which the last rate case was held through to the beginning of the test year and on a monthly basis for the course of the test year. (Exception: Annual data may be substituted for monthly data for the 3rd deferred ITC.) Amounts provided by the Revenue Act of 1971 and subsequent Acts should be shown separately from amounts applicable to prior laws. Describe the election made under Section 46(f), Internal Revenue Code. Identify program payments separately. Explain accounting policy as to method of amortization of ITC.

Analysis of Investment Tax Credits by Type of ITC

Line No.	Period	Investment Tax Credits at 18% (Includes Program Payments)			
		(A) Beginning Balance	(B) Amortization	(C) Generation	(D) Ending Balance
1	Prior Year 1984	435,953	91,031	82,192	434,114
2	Prior Year 1985	434,114	91,107	842	435,959
3	Prior Year 1986	435,959	91,064	91,232	437,137
4	Prior Year 1987	437,137	91,573	91,255	435,819
5	Prior Year 1988	435,819	91,443	9192	435,568
6	Prior Year 1989	435,568	1,423	(36)	434,169
7	(1) Test Year, 1990				
8	December, 1989	434,169	9121	89	434,169
9	January, 1990	33,966	9121	0	33,966
10	February, 1990	33,067	9121	0	33,067
11	March, 1990	33,167	9121	0	33,167
12	April, 1990	33,746	9121	0	33,746
13	May, 1990	33,625	9121	0	33,625
14	June, 1990	33,525	9121	0	33,525
15	July, 1990	33,594	9121	0	33,594
16	August, 1990	33,594	9121	0	33,594
17	September, 1990	33,262	9121	0	33,262
18	October, 1990	33,141	9121	0	33,141
19	November, 1990	33,820	9121	0	33,820
20	December, 1990	32,699	9121	0	32,699
21	Twelve Month Total	32,778	9121	0	32,778
22		91,452		89	91,452
23					
24					
25					
26					
27					
28					
29					

FURNITURE SERVICE COMMISSION  
 COMPANY: GULF POWER COMPANY  
 DOCKET NO.: 891345-E1

Type of Data Shown  
 Projected last Year Ended 1998  
 Prior Year Ended 1989  
 Witness A. E. Scarborough

**EXPLANATION:** Provide an analysis of accumulated investment tax credits generated and amortization of investment tax credits on an annual basis beginning with the year in which the last rate case was held through to the beginning of the test year and on a monthly basis for the course of the test year. (Exception: Annual data may be substituted for monthly data for the 36 deferred ITC.) Amounts provided by the Revenue Act of 1971 and subsequent acts should be shown separately from amounts applicable to prior laws. Describe the election made under Section 46(f), Internal Revenue Code. Identify program payments separately. Explain accounting policy as to method of amortization of ITC.

Analysis of Investment Tax Credits by Type of ITC

(A) (B) (C) (D)  
 Investment Tax Credit at 10%  
 (Includes Progress Payments)

Line No.	Period	Beginning Balance	Amortization	Generation	Ending Balance
Thirteen Month Average:					
30	Test Year - Ended December 31, 1998:				33,383
31	Test Year - Company Total				8,851,288
32	Test Year - Jurisdictional Factor				828,415
33	Test Year - Jurisdictional Amount				
34	Prior Year - Ended December 31, 1989:				34,842
35	Prior Year - Company Total				8,818,425
36	Prior Year - Jurisdictional Factor				828,244
37	Prior Year - Jurisdictional Amount				
38					
39					
40					

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INVESTMENT TAX CREDITS - REGULAR ANALYSIS

FLORIDA PUBLIC SERVICE COMMISSION  
COMPANY: GULF POWER COMPANY  
DOCKET NO.: 891345-E1

**EXPLANATION:** Provide an analysis of accumulated investment tax credits generated and amortization of investment tax credits on an annual basis beginning with the year in which the last rate case was held through to the beginning of the test year and on a monthly basis for the course of the test year. (Exception: Annual date may be substituted for monthly data for the 3<sup>rd</sup> deferred ITC.) Amounts provided by the Revenue Act of 1971 and subsequent Acts should be shown separately from amounts applicable to prior laws. Describe the election made under Section 46(f), Internal Revenue Code. Identify progress payments separately. Explain accounting policy as to method of amortization of ITC.

Type of Data Shown: 1998  
Projected Test Year Ended 1999  
Prior Year Ended 1999  
Witness A. E. Scarbrough

Analysis of Investment Tax Credits by Type of ITC

Election made under Section 46(f), Internal Revenue Code:

Gulf Power Company elected IRC Section 46(f)(2), the "ratable reduction of cost of service" exception. That is, investment credit which is used to reduce the taxpayer's cost of service (1) for ratemaking purposes or (2) in its regulated books of account is not barred if: (a) the cost of service is not reduced by more than a ratable portion of the credit and (b) no portion of the credit is used to reduce the rate base on which the taxpayer's rate of return for ratemaking purposes is based. In determining whether a utility's cost of service is being reduced by a ratable portion of the credit, the applicable time period is that on the basis of which depreciation is computed for regulatory purposes.

Explain accounting policy for amortization of ITC:

Investment tax credits amortization is determined by dividing vintage ITC account balances by a factor referred to as composite years. These years are a weighted average of the depreciation rates approved by the Florida Public Service Commission.

FLORIDA PUBLIC SERVICE COMMISSION  
 COMPANY: GULF POWER COMPANY  
 DOCKET NO.: 891345-E1

Type of Data Source:  
 Projected Test Year Ended 1990  
 Prior Year Ended 1989  
 Witness A. E. Scarborough

**EXPLANATION:** Provide an analysis of accumulated investment tax credits generated and amortization of investment tax credits on an annual basis beginning with the year in which the last rate case was held through to the beginning of the test year and on a monthly basis for the course of the test year. (Exception: Annual data may be substituted for monthly data for the 3<sup>rd</sup> deferred ITC.) Amounts provided by the Revenue Act of 1971 and subsequent Acts should be shown separately from amounts applicable to prior laws. Describe the election made under Section 46(f), Internal Revenue Code. Identify progress payments separately. Explain accounting policy as to method of amortization of ITC.

Analysis of Investment Tax Credits by Type of ITC

Line No.	Period	ITC Progress Payments Included in 85 and 185			Ending Balance
		(B)	(C)	(D)	
		Beginning Balance	Amortization	Generation	
1	Prior Year 1984	919,413	9499	86,745	828,659
2	Prior Year 1985	828,659	8539	91,862	821,181
3	Prior Year 1986	821,181	8533	6759	821,398
4	Prior Year 1987	821,398	8449	60	828,549
5	Prior Year 1988	828,549	9755	60	819,794
6	Prior Year 1989	819,794	9755	60	819,839
7	Test Year, 1990				
8	December, 1989	919,839	863	60	919,839
9	January, 1990	18,976	863	0	18,976
10	February, 1990	18,913	863	0	18,913
11	March, 1990	18,850	863	0	18,850
12	April, 1990	18,787	863	0	18,787
13	May, 1990	18,724	863	0	18,724
14	June, 1990	18,661	863	0	18,661
15	July, 1990	18,598	863	0	18,598
16	August, 1990	18,535	863	0	18,535
17	Sept.ember, 1990	18,472	863	0	18,472
18	October, 1990	18,409	863	0	18,409
19	November, 1990	18,346	863	0	18,346
20	December, 1990	18,284	863	0	18,284
21	Twelve Month Total	919,839	9755	60	819,839

Supporting Schedules:

Recap Schedules: D-1, C-41



FEDERAL PUBLIC SERVICE COMMISSION  
 COMPANY: GULF POWER COMPANY  
 ROCKET NO.: 69134S-E1

Type of Data Shown:  
 Projected Test Year Ended 1999  
 Prior Year Ended 1989  
 Witness A. E. Scarborough

EXPLANATION: Provide an analysis of accumulated investment tax credits generated and amortization of investment tax credits on an annual basis beginning with the year in which the last rate case was held through to the beginning of the test year and on a monthly basis for the course of the test year. (Exception: Annual data may be substituted for monthly data for the 35 deferred ITC.) Amounts provided by the Revenue Act of 1971 and subsequent Acts should be shown separately from amounts applicable to prior laws. Describe the election made under Section 46(f), Internal Revenue Code. Identify progress payments separately. Explain accounting policy as to method of amortization of ITC.

Analysis of Investment Tax Credits by Type of ITC

(A)	(B)	(C)	(D)
		ITC Process Payments	
		Included in 6x and 10x	

Line No.	Period	Beginning Balance	Amortization Generation	Ending Balance
30				
31				
32				
33				
34				
35				
36				
37				
38				
39				

Thirteen Month Average:  
 Test Year - Ended December 31, 1990: 17,346  
 Test Year - Company Total 8,651,208  
 Test Year - Jurisdictional Factor 914,765  
 Test Year - Jurisdictional Amount

Prior Year - Ended December 31, 1989:  
 Prior Year - Company Total 19,416  
 Prior Year - Jurisdictional Factor 8,086,425  
 Prior Year - Jurisdictional Amount 915,739

FLORIDA PUBLIC SERVICE COMMISSION

Company: GULF POWER COMPANY

PROJECT NO.: 891243-E1

ELABORATION: For each of the accumulated deferred income tax accounts (Nos. 198, 281, 282, 283) provide (1) annual balances beginning with the year in which the last rate case was held and ending with the beginning of the test year, and (2) monthly balances for the course of the test year. Provide separate schedules for State, Federal, and Total.

Type of Data Shown:  
 Historic Test Year Ended 1998  
 Projected Test Year Ended 1999  
 Prior Year Ended  
 Witness: A. E. Scarborough

Line No.	Period	(A) Acct 198	(B) Acct 281	(C) Acct 282	(D) Acct 283	(E) Net Deferred Income Taxes
1.	Prior Year 1994	67,767	62,199	6112,698	66,182	6112,632
2.						
3.	Prior Year 1995	612,782	65,281	6132,974	69,594	6134,967
4.						
5.	Prior Year 1996	616,378	67,226	6148,442	646,468	6179,778
6.						
7.	Prior Year 1997	618,528	68,974	6158,048	639,992	6188,478
8.						
9.	Prior Year 1998	615,678	618,446	6168,283	637,333	6288,394
10.						
11.	Prior Year 1999	616,112	618,441	6174,775	633,681	6282,785
12.						
13.	Test Year:					
14.	December, 1989	16,112	18,441	174,775	33,681	282,785
15.	January, 1990	16,195	18,488	175,482	33,251	282,958
16.	February, 1990	16,278	18,399	176,829	33,821	283,131
17.	March, 1990	16,361	18,318	178,656	32,691	283,384
18.	April, 1990	16,444	18,277	177,283	32,361	283,477
19.	May, 1990	16,527	18,236	177,910	32,031	283,659
20.	June, 1990	16,610	18,195	178,537	31,701	283,823
21.	July, 1990	16,693	18,154	179,164	31,371	283,996
22.	August, 1990	16,776	18,113	179,791	31,041	284,169
23.	September, 1990	16,859	18,072	180,418	30,711	284,342
24.	October, 1990	16,942	18,031	181,045	30,381	284,515
25.	November, 1990	17,025	17,990	181,672	30,051	284,688
26.	December, 1990	17,116	17,936	182,335	29,799	284,864
27.	Total Test Year	219,938	132,522	2,321,817	412,181	2,649,782

**FLORIDA PUBLIC SERVICE COMMISSION**  
**COMPANY: GULF POWER COMPANY**  
**DOCLET NO.: 091345-E1**

**EXPLANATION:** For each of the accumulated deferred income tax accounts (lines 199, 201, 202, 203) provide (1) annual balance beginning with the year in which the last rate case was held and ending with the beginning of the test year, and (2) monthly balances for the course of the test year. Provide separate schedules for State, Federal, and Total.

Type of Data Shown:  
 Historic Test Year Ended 1998  
 Projected Test Year Ended 1999  
 Prior Year Ended  
 Witness: A. E. Berthouge

Line No.	Period	(A)	(B)	(C)	(D)	(E)
		Acct 199	Acct 201	Acct 202	Acct 203	Net Deferred Income Taxes
20.	Thirteen Month Averages					
20.	Company Total	16,611	19,194	170,940	31,700	203,623
20.	Jurisdictional Factor	0.7987224	0.7987224	0.7987224	0.7987224	0.7987224
21.	Jurisdictional Amount	13,258	4,142	142,694	25,309	162,790
22.						
23.						
24.	Non-Juris. Amount	3,353	2,052	28,246	6,390	41,025
25.						

FLUIDIA PUBLIC SERVICE COMMISSION  
 COMPANY: BLS FUELS COMPANY  
 BOOKLET NO.: 091345-C1

EXPLANATION: For each of the accumulated deferred income tax accounts (Nos. 199, 201, 202, 203) provide (1) annual balance beginning with the year in which the last rate case was held and ending with the beginning of the test year, and (2) monthly balances for the course of the test year. Provide separate schedules for State, Federal, and Total.

Type of Data Shown:  
 Historic Test Year Ended 1998  
 Projected Test Year Ended 1999  
 Prior Year Ended 1999  
 Witness: A. E. Gearbrough

Line No.	Period	(A)	(B)	(C)	(D)	(E)
		Acct 199	Acct 201	Acct 202	Acct 203	Net Deferred Income Taxes
1.	Prior Year 1994	0007	0245	010,142	0713	010,213
2.						
3.	Prior Year 1995	0690	0535	012,339	01,012	013,178
4.						
5.	Prior Year 1996	0429	0746	014,007	04,311	018,315
6.						
7.	Prior Year 1997	01,119	0937	015,407	04,293	019,538
8.						
9.	Prior Year 1998	0735	01,165	017,095	04,067	021,562
10.						
11.	Prior Year 1999	0777	01,176	010,253	03,691	022,343
12.						
13.	Test Year:					
14.	December, 1999	777	1,176	10,253	3,691	22,343
15.	January, 1998	700	1,172	10,553	3,657	22,394
16.	February, 1998	799	1,160	10,453	3,623	22,445
17.	March, 1998	010	1,164	10,553	3,599	22,496
18.	April, 1998	021	1,160	10,653	3,555	22,547
19.	May, 1998	032	1,156	10,753	3,521	22,598
20.	June, 1998	043	1,152	10,853	3,487	22,649
21.	July, 1998	054	1,148	10,953	3,453	22,700
22.	August, 1998	065	1,144	10,053	3,419	22,751
23.	September, 1998	076	1,140	19,153	3,385	22,802
24.	October, 1998	087	1,136	19,253	3,351	22,853
25.	November, 1998	090	1,132	19,353	3,317	22,904
26.	December, 1998	096	1,129	19,471	3,281	22,956
27.						
	Total Test Year	10,956	14,960	245,107	45,329	294,440

**FLORIDA PUBLIC SERVICE COMMISSION**      **EIR/AMTITION:** For each of the accumulated deferred income tax accounts (lincs. 190, 201, 202, 203) provide (1) annual balances beginning with the year in which the last rate case was held and ending with the beginning of the test year, and (2) monthly balances for the course of the test year. Provide separate schedules for State, Federal, and Total.

**COMPANY: GULF POWER COMPANY**      **Type of Data Shown:** Historic Test Year Ended 1990  
 Projected Test Year Ended 1989  
**BUDGET NO.: 001345-E1**      **Witness:** A. E. Scarborough

Line No.	Period	(A)	(B)	(C)	(D)	(E)
		Acct 190	Acct 201	Acct 202	Acct 203	Net Deferred Income Taxes

<b>20. Thirteen Month Averages:</b>						
20.	Company Total	643	1,131	18,854	3,467	22,649
20.	Jurisdictional Factor	0.7907224	0.7907224	0.7907224	0.7907224	0.7907224
21.	Jurisdictional Amount	674	919	15,059	2,706	18,090
22.						
23.		169	222	3,795	761	4,539
24.	Non-Juris. Amount					
25.						

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FLORIDA PUBLIC SERVICE COMMISSION  
 COMPANY: B&F POWER COMPANY  
 ACCOUNT NO.: 891345-E1

EXPLANATION: For each of the accumulated deferred income tax accounts (Nos. 190, 201, 202, 203) provide (1) annual balances beginning with the year in which the last rate case was held and ending with the beginning of the test year, and (2) monthly balances for the course of the test year. Provide separate schedules for State, Federal, and Total.

Type of Data Shown:  
 Historic Test Year Ended 1990  
 Projected Test Year Ended 1989  
 A. E. Scarborough  
 Witness:

Line No.	Period	(A) Acct 190	(B) Acct 201	(C) Acct 202	(D) Acct 203	(E) Net Deferred Income Taxes
1.	Prior Year 1984	66,689	61,554	6101,956	65,399	6182,419
2.	Prior Year 1985	612,692	64,675	6128,644	64,582	6121,609
3.	Prior Year 1986	615,549	66,488	6134,355	636,177	6161,463
4.	Prior Year 1987	617,489	64,817	6142,633	635,699	6164,948
5.	Prior Year 1988	614,935	69,283	6151,278	633,266	6178,692
6.	Prior Year 1989	615,335	69,283	6156,522	629,990	6188,442
7.	Test Year:					
8.	December, 1989	15,335	9,265	156,522	29,990	188,442
9.	January, 1990	15,467	9,228	157,849	29,694	188,564
10.	February, 1990	15,479	9,191	157,576	29,398	188,686
11.	March, 1990	15,551	9,154	156,183	29,182	188,808
12.	April, 1990	15,623	9,117	156,639	28,866	188,930
13.	May, 1990	15,695	9,080	156,157	28,510	181,752
14.	June, 1990	15,767	9,043	156,684	28,214	181,174
15.	July, 1990	15,839	9,006	164,211	27,918	181,296
16.	August, 1990	15,911	8,969	164,738	27,622	181,418
17.	September, 1990	15,983	8,932	161,265	27,326	181,540
18.	October, 1990	16,055	8,895	161,792	27,030	181,662
19.	November, 1990	16,127	8,858	162,319	26,734	181,784
20.	December, 1990	16,210	8,816	162,864	26,428	181,898
21.	Total Test Year	204,982	117,554	2,075,918	366,772	2,355,254

**FLORIDA PUBLIC SERVICE COMMISSION**  
**COMPANY: BLF POWER COMPANY**  
**BOOKET NO.: 891345-E1**

**EIR/APPLICATION:** For each of the accumulated deferred income tax accounts (lines 199, 201, 202, 203) provide (1) annual balances beginning with the year in which the last rate case was held and ending with the beginning of the test year, and (2) monthly balances for the course of the test year. Provide separate schedules for State, Federal, and Total.

**Type of Data Shown:**  
 Historic Test Year Ended  
 Projected Test Year Ended  
 Prior Year Ended  
 Witness: A. E. Scarborough

Line No.	Period	(A) Acct 199	(B) Acct 201	(C) Acct 202	(D) Acct 203	(E) Net Deferred Income Taxes
20.	Thirteen Month Averages:					
29.	Company Total	15,768	9,043	159,686	28,213	181,174
30.	Jurisdictional Factor	0.7987224	0.7987224	0.7987224	0.7987224	0.7987224
31.	Jurisdictional Amount	12,594	7,223	127,345	22,534	144,788
32.						
33.		3,174	1,820	32,341	5,679	36,465
34.	Non-Juris. Amount					
35.						

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FLORIDA PUBLIC SERVICE COMMISSION      ETP/Qual/DOM:      For any rate base component not accounted for in other schedules, provide the 13 month average balance for the last year, and the prior year if the last year is projected.

Type of Data Shown:  
 Historical Test Year Ended 1990  
 Projected Test Year Ended 1989  
 Witness: R. J. McMillan  
 A. E. Scrivener

COMPANY: GULF POWER COMPANY

Item	(1) Electric Utility Total	(2) Jurisdictional Factor	(3) Jurisdictional Amount (1) x (2)
NONE			

Supporting Schedules:

Rec'd Schedules: B-1



FLORIDA PUBLIC SERVICE COMMISSION	EXPLANATION:	Provide a statement of changes in accounting policy since the last rate case. If appropriate, explain any changes in accounting procedures for the projected test year and the effect, if any, of the use of a non-calendar test year.	Type of Data Shown:
COMPANY: GULF POWER COMPANY			Prior Year Ended 1989
BUDGET NO.:	891345-E1		Witness: A. E. Scarborough

**DEPRECIATION**

Effective January 1, 1984, the Company changed the depreciation assumption from whole life to remaining life methodology. Per Florida Public Service Commission (FPSC) Rate number 25-6-8142, the Company changed depreciable life categories of the required plant items from depreciable life to fixed recovery effective January 1, 1988.

**ACCOUNTING FOR INTERCHANGE SALES**

Effective January 1, 1985, the Company began reporting scheduled interchange sales of energy to other electric utilities as revenue instead of as a reduction to fuel and purchased power expenses to comply with FPSC reporting requirements.

**PENSION COSTS**

On January 1, 1987, the Company implemented FRSB Statement No. 87 on accounting for pensions costs which required the use of the "projected unit credit" actuarial method for financial reporting purposes.

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**POST-RETIREMENT MEDICAL/LIFE BENEFITS**

Prior to 1987, the costs of health care and life insurance benefits for retired employees were recognized as payments were made. In 1987, to reflect the full costs of such benefits, the Company began recognizing these benefit costs on an accrual basis using the "aggregate cost" actuarial method.

**MEDICAL INSURANCE RESERVE - ACTIVE EMPLOYEES**

During 1987, the Company established a reserve and began accruing for Medical Insurance benefits for active employees. The accrual is calculated based on the number of employees in each benefit class and assumes a 70/30 split between the company paid and employee paid portions.

**ACCUMULATED PROVISION FOR UNCOLLECTIBLE RECEIVABLES**

Effective September 1989, Gulf changed the method of accruing for bad debts. The change was from a three (3) year average percentage of charge-offs to revenue to an aging of accounts receivable method.

Supporting Schedules:

Recap Schedules:

FURNISH PUBLIC SERVICE COMMISSION

COMPANY: B&J POWER COMPANY

ACCOUNT NO. 991340-61

[Detailed Description: Provide the data listed below regarding all changes in rate base prior to accounts that exceed ten percent from the prior year to the next year. Quarterly each season for the change.]

Type of Data Shown:  
 Historical Test Year Ended  
 Projected Test Year Ended 1990  
 Prior Year Ended  
 Witness: R. J. Gilliam  
 A. E. Schwartz

Line No.	Account Number	Account Name	Test Year		Prior Year		Increase / (Decrease)		Seasonal for Change Note Reference
			Ended 12/31/79	12/31/79	Ended 12/31/78	12/31/78	Amount (3)-18)	Percent (3)/16)	

**Not Quality Plants**

1	101	Electric Plant in Service	1,051,703	1,337,424	94,279	6.95		
2	102	Electric Plant Purchased or Sold	0	0	0	0.00		A
3	103	Electric Plant Held for Future Use	4,025	3,347	(678)	(17.04)		B
4	106	Completed Construction not Classified	0	32,645	(32,645)	(100.00)		C
5	107	Construction Work in Progress	15,739	18,474	(2,735)	(17.36)		
6	108 & 111	Accumulated Provision for Depreciation & Amortization	(487,246)	(444,431)	(40,824)	(9.18)		
7	114	Electric Plant Acquisition Adjustment	9,043	9,298	(255)	(2.81)		
8		<b>Total Not Electric Plant</b>	<b>972,259</b>	<b>974,994</b>	<b>2,735</b>	<b>1.77</b>		

**Borrowing Capital-Other Investments, Current Assets & Deferred Payables**

9	124,125,128	Other Property & Investments - Other	4,103	3,495	608	17.40		B
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10	131	Cash	(411)	111	(522)	(126.94)		E
11	132,133,134	Special Deposits	4	129	(125)	(95.25)		F
12	135	Borrowing Funds	277	293	(16)	(5.44)		
13	136	Long-Term Cash Investments	4,399	18,793	(12,504)	(66.13)		B
14	141	Notes Receivable	27	34	(7)	(20.59)		
15	142	Customer Accounts Receivable	39,847	38,792	1,055	2.72		
16	143	Other Accounts Receivable	33,299	32,728	571	2.43		
17	144	Accumulated Provision for Uncollectible Accounts	(51,392)	(51,792)	400	1.26		
18	145	Accounts Receivable from Associated Companies	7,395	7,326	69	0.92		
19	151	Fuel	58,910	58,659	251	0.43		
20	154	Plant Materials & Supplies	11,833	11,374	2,457	2.83		
21	155	Materials	0	1,370	(1,370)	(100.00)		H
22	156	Materials & Supplies - Bad Debt	0	124	(124)	(100.00)		
23	163	Stores Expense - Distribution	0	2,115	(2,115)	(100.00)		I
24	165	Prepayments	2,115	2,701	(586)	(27.70)		
25	171	Interest & Dividends Receivable	158	181	(23)	(14.56)		
26	173	Accrued Unbilled Revenue	10,473	10,750	(277)	(2.58)		
27	174	Accrued Deductions	1,980	2,125	(145)	(7.31)		
28		<b>Total Current Assets</b>	<b>145,048</b>	<b>173,973</b>	<b>(28,925)</b>	<b>(20.11)</b>		

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: GULF POWER COMPANY

ACCOUNT NO. 991345-61

EDITION: Provide the data listed below regarding all changes in rate base primary accounts that exceed the percent from the prior year to the test year. Quantify each reason for the change.

Type of Data Shown:  
 Historical Test Year Ended  
 Projected Test Year Ended 1990  
 Prior Year Ended 1989  
 By: Robert E. J. Reilly  
 A. L. Scarborough

Line No.	Account Number	Account Name	Test Year		Prior Year		Annual	Percent	Reason(s) for Change
			Ended 12/31/90	Ended 12/31/89	Ended 12/31/89	Ended 12/31/88			
11			(3)	(4)	(5)	(6)	(7)		
(Increase / Decrease)									
27	183	Petitioner's Survey & Investigation Charges	1,276	1,448	(172)	(11.88)	1		
28	184	Clearing Accounts	432	442	10	2.35			
21	185	Accumulated Deferred Balbits	96,643	107,708	(11,065)	(9.34)			
32		Total Deferred Balbits	98,371	109,156	(10,785)	(9.92)			

Reporting Capital-Current Liabilities, Deferred Credits, Noncurrent Liabilities:

Line No.	Account Number	Account Name	Test Year	Prior Year	Annual	Percent	Reason(s) for Change
33	228	accn. prp. for Property Insurance, 1 & 8	7,688	6,628	1,060	13.99	2
34	232	Accounts Payable	16,964	17,624	(660)	(3.74)	
35	234	Accounts Payable to Associated Companies	7,497	10,609	(3,112)	(23.18)	1
36	236	Late Accrued	7,249	5,742	1,507	26.25	8
37	237	Interest Accrued	11,842	11,937	(95)	(0.81)	
38	238	Dividends Declared	1,376	1,467	(91)	(6.63)	
39	241	Tax Collections Payable	1,437	1,530	(93)	(6.53)	
40	242	Accumulated Current and Accrued	2,179	2,683	(504)	(23.19)	8
41		Total Current Liabilities	48,594	59,732	(2,148)	(4.23)	
42	233	Other Deferred Credits	11,004	11,694	(690)	(5.92)	
43		Total Rate Base (8 + 9 + 28 + 32 + 33 + 41 + 42)	1,197,516	1,197,618	(100)	(0.01)	

**PUBLIC SERVICE COMMISSION**  
**CONTRACT NO. 09124-41**

IPR/Amalgam: Provide the data listed below regarding all changes in rate base primary accounts that exceed ten percent from the prior year to the test year. Qualify each reason for the change.

Type of Data Shown:  
 Historical Test Year Ended  
 Projected Test Year Ended 1990  
 Prior Year Ended  
 Witness: R. J. McElligan  
 A. E. Scarborough

date  
 reference Explanation

- A Increase due to purchase of additional land at the Baymont Parkway and Pace Boulevard locations.
- B For budget purposes, it is assumed projects are properly classified upon completion; all budget plant-to-service is to account 101.
- C CIP decreased due to the completion of the Second Source to Seattle, which was included in CIP in 1989 until it was cleared to service.
- D Increase due to increase in the funded Property Income tax revenue.
- E Cash balance is targeted at zero in the budget, but is allowed to fluctuate +/- \$1 million before Investor's Cash Investments are made or Short-Term Debt is issued.
- F In 1989, funds were transferred to cover bonded property releases and redemption of securities. No items of this nature were forecasted in 1990.
- G Investor's Cash Investments are a function of service cash requirements, and are adjusted out of rate base.
- H There is no Storm Expense-Undistributed included in the budget. All materials & supplies are included in account 124.
- I Decrease due to decrease in payments related to pensions.
- J Decrease due to cancellation of Crist Route to Energy Facility project.
- K Increase due to accruals exceeding projected charges, since major charges such as hurricanes are not projected.
- L Decrease due to elimination of payables related to Scherer Transmission Line Rentals.
- M Increase due to overpayment of income taxes in 1989.
- N Decrease due to decrease in payables related to Revenue Subject to Refund.

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LEASING ARRANGEMENTS

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

COMPANY: GULF POWER COMPANY      Type of Data Shown: Projected Test Year Ended 1998

DOCKET NO.: 891345-E1      Witness: A. E. Scarborough

Asset	Original Cost	Annual Payment	Life of Contract	Disposition of Asset, Provision for Purchase
(1) Aluminum Coal Cars	912,010,000	(2) 81,285,000	22 Years	Option to purchase after three years; purchase price shall be equal to the greater of the applicable termination value in the contract or the fair market value.

- (1) The lease payments will be recovered through the Fuel Adjustment Clause.
- (2) Payment due in February 1998, for period 2/89 through 2/98.

Supporting Schedules:

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION      EXPLANATION:      Provide data on any leases entered into  
 COMPANY: GULF POWER COMPANY      under the provisions of the Economic Recovery Tax Act of 1981

Type of Data Shown:  
 Prior Year Ended 1989  
 Witness: A. E. Scarborough

BOOKET NO.: 891345-E1

Line No.	Asset	Original Cost	Annual Payment	Life of Contract	Disposition of Asset Provision for Purchase	Lessee	Lessor	ITC	Accelerated Depreciation
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Gulf Power Company has no leases which fall under the provisions of the Economic Recovery Tax Act of 1981.

FLORIDA PUBLIC SERVICE COMMISSION EXPLANATION: Provide 13-month average balance sheets by primary account for the preceeding 10 years.

Type of Data Shown:

Prior Years 1979-1988

COMPANY: GULF POWER COMPANY

Witness: R. E. Scarbrough

DOCKET NO.: 891345-E1

Line No.	Acct. No.	Account Name	1979 \$	1980 \$	1981 \$	1982 \$	1983 \$
Utility Plant							
1	101	Electric Plant in Service	553,693,794	598,546,813	633,628,554	809,954,985	863,636,293
2	102	Electric Plant Purchased/Sold	--	--	18,225	35,268	34,863
3	105	Electric Plant Held for Future Use	1,424,575	1,252,899	1,251,976	1,395,000	1,491,571
4	106	Completed Construction not Classified	28,584,277	28,191,648	188,173,841	31,797,886	14,989,188
5	107	Construction Work in Progress	113,649,282	153,340,686	98,618,411	35,231,484	42,843,231
<hr/>							
Total Electric Plant			689,271,928	765,331,166	833,674,207	878,414,383	922,975,066
6	108	Accum. Prov. for Deprec. of Elec. Util. Plt	(158,348,194)	(167,894,277)	(192,233,822)	(228,711,616)	(245,499,839)
7	111	Accum. Prov. for Amort. of Elec. Util. Plt.	--	--	(358,987)	(737,585)	(1,113,611)
8	114	Electric Plant Acquisition Adjustment	--	--	--	43,827	54,414
<hr/>							
Net Electric Plant			530,931,734	597,436,889	641,882,198	657,809,889	676,416,838
<hr/>							
Other Property and Equipment							
9	121	Non-Utility Property	172,825	181,885	194,517	99,238	183,883
10	122	Accum. Prov. Deprec. Non-Util. Property	(1,281)	(4,958)	(31,193)	(267)	(348)
11	124	Other Investments	12,618	54,683	54,661	4,245	33
12	125	Sinking Funds	1,859	772	883	423	332
13	128	Other Special Funds	283,575	--	78,786	1,128,385	6,318,949
<hr/>							
Total Other Property and Investments			388,788	231,422	297,574	1,223,936	6,422,857
<hr/>							
Current and Accrued Assets							
14	131	Cash	5,186,571	6,412,862	5,963,653	5,213,872	4,938,581
15	134	Other Special Deposits	525	2,718,664	679,171	174,211	7,712,852
16	135	Working Funds	213,292	257,594	281,269	224,585	198,262
17	136	Temporary Cash Investments	13,593,912	16,121,154	35,294,387	35,253,846	59,623,877
18	141	Notes Receivable	--	--	--	133,618	242,193
19	142	Customer Accounts Receivable	17,881,854	28,746,614	23,911,316	25,988,583	28,281,978

Supporting Schedules:

Recap Schedules:

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FLORIDA PUBLIC SERVICE COMMISSION EXPLANATION: Provide 13-month average balance sheets by primary account for the preceeding 10 years.

Type of Data Shown:  
 Prior Years 1979-1988  
 Witness: R. E. Scarbrough

COMPANY: GULF POWER COMPANY

DOCKET NO.: 891345-E1

Line No.	Acct. No.	Account Name	1979 \$	1980 \$	1981 \$	1982 \$	1983 \$
20	143	Other Accounts Receivable	1,412,726	2,668,445	2,134,968	1,745,871	2,348,989
21	144	Accum. Prov. for Uncoll. Accounts	(384,833)	(375,456)	(435,868)	(435,726)	(522,332)
22	146	Accounts Rec. - Associated Companies	1,465,247	1,188,388	5,641,814	5,484,574	4,546,879
23	151	Fuel Stock	28,883,774	51,554,838	63,423,415	87,833,856	83,542,416
24	152	Fuel Stock Expense Undistributed	--	--	--	--	--
25	154	Plant Materials and Oper. Supplies	8,426,185	18,763,447	12,688,217	14,893,444	15,989,776
26	155	Merchandise	758,191	882,123	1,158,178	1,376,562	1,428,256
27	156	Other Materials and Supplies	--	--	--	--	--
28	163	Stores Expense Undistributed	14,686	28,828	(25,313)	62,934	37,811
29	165	Prepayments	243,783	532,888	1,643,879	346,686	597,482
30	171	Interest and Dividends Receivable	55,617	124,118	195,314	99,293	289,218
31	173	Accrued Utility Revenue	4,728,784	4,524,186	4,513,821	5,555,855	11,544,587
32	174	Vacation Accrual	--	--	--	--	--
Total Current and Accrued Assets			82,391,354	118,138,981	157,858,525	183,868,616	228,695,857
Deferred Debits							
33	181	Unamortized Debt Expense	1,428,685	1,671,658	1,946,632	2,171,958	2,488,587
34	182	Extraordinary Property Losses	6,788,867	9,853,369	6,618,254	4,257,889	2,821,988
35	183	Prelim. Survey and Invest. Charges	3,182,574	3,188,147	3,843,871	3,889,581	3,881,342
36	184	Clearing Accounts	152,821	358,344	561,398	435,698	429,813
37	185	Temporary Facilities	--	--	37	379	--
38	186	Misc. Deferred Debits	4,619,447	3,651,796	3,278,175	3,856,853	5,962,588
39	188	Research and Devel. Expenditures	(2,851)	3,175	(491)	(34)	--
40	189	Unamort. Loss on Reacquired Debt	--	--	--	--	--
41	198	Deferred Income Taxes	639,524	434,193	1,988,166	2,316,884	2,937,171
Total Deferred Debits			16,633,787	18,288,674	17,332,842	16,128,968	16,921,313
Total Assets and Other Debits			638,345,663	734,879,966	815,778,339	857,422,689	928,455,257

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FLORIDA PUBLIC SERVICE COMMISSION EXPLANATION: Provide 13-month average balance sheets by primary account for the preceeding 10 years.

Type of Data Shown:  
 Prior Years 1979-1988  
 Witness: A. E. Scarbrough

COMPANY: GULF POWER COMPANY

DOCKET NO.: 891345-E1

Line No.	Acct. No.	Account Name	1979 \$	1980 \$	1981 \$	1982 \$	1983 \$
<b>Proprietary Capital</b>							
42	281	Common Stock Issued	38,068,000	38,068,000	38,068,000	38,068,000	38,068,000
43	284	Preferred Stock Issued	66,316,446	78,378,292	78,762,985	77,448,688	77,128,677
<b>Total Stock Issued</b>			<b>104,376,446</b>	<b>116,438,292</b>	<b>116,822,985</b>	<b>115,508,688</b>	<b>115,188,677</b>
44	287	Premium on Capital Stock	88,151	88,151	88,151	88,151	88,151
45	218	Gain on Preferred Stock Required	--	3,282	77,767	265,637	297,381
46	211	Miscellaneous Paid-in Capital	74,134,616	188,334,616	137,919,231	147,534,615	153,996,154
47	216	Unappropriated Retained Earnings	38,645,288	32,278,185	38,848,988	35,835,645	46,417,798
<b>Total Other Paid-in Capital</b>			<b>112,868,055</b>	<b>132,696,074</b>	<b>168,934,129</b>	<b>183,724,048</b>	<b>200,799,484</b>
<b>Total Proprietary Capital</b>			<b>217,244,501</b>	<b>249,126,366</b>	<b>285,757,114</b>	<b>299,232,648</b>	<b>315,988,081</b>
<b>Long-Term Debt</b>							
48	221	Bonds	236,694,769	289,771,692	297,464,888	294,447,373	298,928,888
49	224	Other Long-Term Debt	35,738,888	36,381,923	56,265,497	71,155,366	181,669,838
50	225	Unamort. Premium on Long-Term Debt	217,196	197,818	178,444	159,899	139,914
51	226	Unamort. Discount on Long-Term Debt	(1,959,234)	(2,497,288)	(2,678,689)	(2,916,568)	(3,688,385)
<b>Total Long-Term Debt</b>			<b>270,682,731</b>	<b>323,854,225</b>	<b>351,237,252</b>	<b>362,845,278</b>	<b>389,056,639</b>
<b>Total Capitalization</b>			<b>487,927,232</b>	<b>572,980,591</b>	<b>636,994,366</b>	<b>662,077,918</b>	<b>705,044,720</b>
<b>Other Non-Current Liabilities</b>							
52	228	Accum. Prov. for Property Insurance	751,484	482,785	1,266,773	2,458,521	3,329,835
53	228	Accum. Prov. for Injuries and Damages	617,346	296,978	1,827,532	1,462,336	1,937,454
54	218	Accum. Prov. for Pensions and Benefits	--	--	--	--	--
<b>Total Other Non-Current Liabilities</b>			<b>1,368,750</b>	<b>699,675</b>	<b>2,294,305</b>	<b>3,920,857</b>	<b>5,267,289</b>

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FLORIDA PUBLIC SERVICE COMMISSION EXPLANATION: Provide 13-month average balance sheets by primary account for the preceeding 10 years.

Type of Data Shown:

Prior Years 1979-1988

COMPANY: GULF POWER COMPANY

Witness: A. E. Scarbrough

DOCKET NO.: 891345-E1

Line No.	Acct. No.	Account Name	1979 \$	1980 \$	1981 \$	1982 \$	1983 \$
Current and Accrued Liabilities							
55	231	Notes Payable	1,000,000	1,167,308	--	--	--
56	232	Accounts Payable	15,536,828	16,344,986	16,347,595	14,475,667	13,563,123
57	234	Payable to Associated Companies	16,238,581	11,275,199	3,459,145	5,261,839	4,841,852
58	235	Customer Deposits	5,496,876	6,156,181	6,865,700	8,291,659	10,294,741
59	236	Taxes Accrued	10,092,539	5,752,006	7,483,534	10,001,549	16,113,758
60	237	Interest Accrued	6,000,983	7,894,534	8,729,448	9,554,795	10,579,143
61	238	Dividends Declared	3,922,934	4,647,677	4,839,174	5,289,594	5,467,961
62	241	Tax Collections Payable	667,390	746,918	869,253	966,599	1,004,790
63	242	Misc. Current and Accrued Liab.	1,316,462	183,339	2,698,931	1,976,158	232,684
Total Current and Accrued Liabilities			68,264,433	54,168,148	51,292,700	55,897,960	62,097,972
Deferred Credits							
64	252	Customer Advances for Construction	487	487	487	487	487
65	253	Other Deferred Debits	68,159	356,346	2,458,829	925,419	1,579,444
66	255	Accum. Deferred Invest. Tax Credit	27,254,249	31,447,716	38,877,564	41,437,244	43,041,327
67	265	Misc. Operating Reserves	100,441	122,896	117,126	--	--
68	281	Accum. Def. Income Tax - Accel. Am. Prop.	2,831,598	1,995,659	1,709,621	1,426,694	1,216,596
69	282	Accum. Def. Income Tax - Other Prop.	56,463,597	66,381,539	76,904,326	86,112,346	94,288,566
70	283	Accum. Def. Income Tax - Other	2,858,797	5,926,989	5,129,815	5,624,664	7,926,936
Total Deferred Credits			88,785,248	106,231,552	125,188,888	135,526,774	148,045,276
Total Liabilities and Other Credits			638,345,663	734,079,966	815,778,339	857,422,689	928,455,257

FLORIDA PUBLIC SERVICE COMMISSION EXPLANATION: Provide 13-month average balance sheets by primary account for the preceding 10 years.

Type of Data Shown:

Prior Years 1979-1988

COMPANY: GULF POWER COMPANY

Witness: R. E. Scarbrough

DOCKET NO.: 891345-E1

Line No.	Acct. No.	Account Name	1984 \$	1985 \$	1986 \$	1987 \$	1988 \$
Utility Plant							
1	101	Electric Plant in Service	885,568,366	951,765,847	997,156,587	1,056,116,759	1,229,682,838
2	102	Electric Plant Purchased/Sold	26,817	(663)	—	2,245,568	13,368,417
3	105	Electric Plant Held for Future Use	2,173,265	5,571,229	6,643,624	3,578,117	3,124,963
4	106	Completed Construction not Classified	44,778,738	39,975,227	43,236,351	288,658,898	181,993,888
5	107	Construction Work in Progress	57,893,556	134,444,537	168,846,134	38,583,895	19,972,788
		Total Electric Plant	989,632,742	1,131,755,377	1,215,882,616	1,293,174,429	1,368,861,285
6	108	Accum. Prov. for Deprec. of Elec. Util. Pit	(272,559,841)	(388,828,194)	(333,154,189)	(367,451,828)	(484,787,868)
7	111	Accum. Prov. for Amort. of Elec. Util. Pit.	(1,489,718)	(1,891,796)	(2,344,263)	(2,795,577)	(5,818,161)
8	114	Electric Plant Acquisition Adjustment	49,656	46,239	16,884	3,281	4,578,328
		Net Electric Plant	715,632,839	829,881,626	880,488,168	922,931,833	962,114,384
Other Property and Equipment							
9	121	Non-Utility Property	126,734	348,573	319,918	717,577	2,289,396
10	122	Accum. Prov. Deprec. Non-Util. Property	(413)	(448)	—	(31,562)	(225,112)
11	124	Other Investments	—	4,231	4,231	—	—
12	125	Sinking Funds	299,857	166	—	—	—
13	128	Other Special Funds	29,593,191	31,869,194	21,422,715	19,339,887	7,486,319
		Total Other Property and Investments	30,819,369	32,221,716	21,746,864	28,825,982	9,478,683
Current and Accrued Assets							
14	131	Cash	3,232,511	3,871,999	4,556,726	5,888,263	(65,474)
15	134	Other Special Deposits	18,111,948	111,374	2,872,775	478,618	368,848
16	135	Working Funds	226,411	282,888	255,818	271,938	291,864
17	136	Temporary Cash Investments	78,488,888	29,738,462	19,283,187	45,398,888	21,138,769
18	141	Notes Receivable	242,894	239,758	91,332	22,966	44,522
19	142	Customer Accounts Receivable	29,889,788	38,682,233	35,459,383	37,858,984	35,883,858

Supporting Schedules:

Recap Schedules:

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FLORIDA PUBLIC SERVICE COMMISSION EXPLANATION: Provide 13-month average balance sheets by primary account for the preceeding 10 years.

Type of Data Shown:

Prior Years 1979-1988

COMPANY: GULF POWER COMPANY

Witness: R. E. Scarbrough

DOCKET NO.: 891345-E1

Line No.	Acct. No.	Account Name	1984 \$	1985 \$	1986 \$	1987 \$	1988 \$
20	143	Other Accounts Receivable	1,983,554	2,185,088	3,488,175	14,783,359	31,823,366
21	144	Accum. Prov. for Uncoll. Accounts	(618,419)	(527,782)	(818,392)	(12,442,788)	(29,867,213)
22	146	Accounts Rec. - Associated Companies	4,918,325	5,529,638	3,963,138	18,788,351	18,546,728
23	151	Fuel Stock	78,837,987	75,117,778	73,621,385	54,388,596	58,483,798
24	152	Fuel Stock Expense Undistributed	--	--	--	166	--
25	154	Plant Materials and Oper. Supplies	16,871,579	18,998,767	28,921,849	25,913,841	28,641,868
26	155	Merchandise	1,447,127	1,684,438	1,484,712	1,576,215	1,636,188
27	156	Other Materials and Supplies	--	--	--	--	3,164
28	163	Stores Expense Undistributed	(31,761)	25,178	(64,298)	41,273	259,366
29	165	Prepayments	495,238	593,653	628,683	677,112	1,624,715
30	171	Interest and Dividends Receivable	1,415,387	38,875	25,418	119,144	97,733
31	173	Accrued Utility Revenue	13,188,366	13,169,458	11,582,854	18,635,183	11,335,658
32	174	Vacation Accrual	--	2,342,846	2,792,769	2,139,546	2,234,584
Total Current and Accrued Assets			232,458,751	184,883,827	179,264,554	197,487,647	173,595,438
Deferred Debits							
33	181	Unamortized Debt Expense	2,637,758	2,778,635	2,758,784	3,831,983	4,263,668
34	182	Extraordinary Property Losses	197,225	688,385	--	--	--
35	183	Prelim. Survey and Invest. Charges	3,833,549	1,342,974	1,211,312	1,218,798	1,435,439
36	184	Clearing Accounts	322,678	262,883	388,194	373,582	466,889
37	185	Temporary Facilities	--	--	--	--	--
38	186	Misc. Deferred Debits	18,821,192	9,844,842	14,995,129	61,886,793	181,932,349
39	188	Research and Devel. Expenditures	--	949	--	--	--
40	189	Unamort. Loss on Reacquired Debt	--	--	4,378,191	6,196,628	7,851,392
41	198	Deferred Income Taxes	5,764,542	9,161,623	13,939,939	17,717,351	16,871,585
Total Deferred Debits			21,976,928	23,271,331	37,591,549	98,423,119	131,821,232
Total Assets and Other Debits			1,080,887,887	1,068,658,588	1,119,883,135	1,238,867,781	1,276,281,569

FLORIDA PUBLIC SERVICE COMMISSION EXPLANATION: Provide 13-month average balance sheets by primary account for the preceding 10 years.

Type of Data Shown:

Prior Years 1979-1988

COMPANY: GULF POWER COMPANY

Witness: A. E. Scarbrough

DOCKET NO.: 891345-E1

Line No.	Acct. No.	Account Name	1984	1985	1986	1987	1988
			\$	\$	\$	\$	\$
Proprietary Capital							
42	201	Common Stock Issued	38,868,000	38,868,000	38,868,000	38,868,000	38,868,000
43	204	Preferred Stock Issued	75,258,754	74,739,523	74,184,980	72,451,861	70,888,754
Total Stock Issued			113,318,754	112,799,523	112,164,980	110,511,861	108,868,754
-----							
44	207	Premium on Capital Stock	88,151	88,151	88,151	88,151	88,151
45	210	Gain on Preferred Stock Acquired	385,466	318,659	318,659	318,659	318,659
46	211	Miscellaneous Paid-in Capital	167,611,539	179,388,769	182,158,000	182,158,000	201,388,769
47	216	Unappropriated Retained Earnings	55,778,817	78,272,399	83,972,312	96,654,837	183,942,824
Total Other Paid-in Capital			223,783,173	258,051,978	266,521,122	279,202,847	387,722,483
Total Proprietary Capital			337,101,927	362,851,501	378,686,102	389,713,908	415,791,157
-----							
Long-Term Debt							
48	221	Bonds	286,882,615	278,753,888	283,643,769	281,813,888	295,466,388
49	224	Other Long-Term Debt	118,978,877	157,697,388	162,389,888	228,388,923	218,489,882
50	225	Unamort. Premium on Long-Term Debt	121,669	188,381	96,889	83,637	72,821
51	226	Unamort. Discount on Long-Term Debt	(3,754,687)	(4,185,887)	(4,893,288)	(3,594,658)	(2,924,911)
Total Long-Term Debt			481,427,674	432,452,882	441,956,298	497,882,982	583,822,493
Total Capitalization			738,529,601	795,304,383	820,642,328	887,516,810	918,813,650
-----							
Other Non-Current Liabilities							
52	228	Accum. Prov. for Property Insurance	4,889,245	5,817,972	3,498,368	3,483,655	4,378,885
53	228	Accum. Prov. for Injuries and Damages	2,835,617	2,888,968	2,864,397	1,324,816	794,118
54	228	Accum. Prov. for Pensions and Benefits	7,461	187,358	241,883	27,286	88,424
Total Other Non-Current Liabilities			6,852,323	7,934,298	6,595,768	4,755,677	5,252,628

Supporting Schedules:

Recap Schedules:

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FLORIDA PUBLIC SERVICE COMMISSION EXPLANATION: Provide 10-month average balance sheets by primary account for the pre-ceeding 10 years.

Type of Data Shown:

Prior Years 1979-1988

COMPANY: GULF POWER COMPANY

Witness: A. E. Scarborough

DOCKET NO.: 891345-E1

Line No.	Acct. No.	Account Name	1984 \$	1985 \$	1986 \$	1987 \$	1988 \$
Current and Accrued Liabilities							
55	231	Notes Payable	18,461,538	--	1,153,577	154	3,076,923
56	232	Accounts Payable	13,452,555	14,565,836	16,197,561	16,289,332	15,630,526
57	234	Payable to Associated Companies	5,138,885	6,861,888	6,989,654	7,838,143	10,675,166
58	235	Customer Deposits	12,813,843	13,352,887	14,455,839	15,276,740	15,699,275
59	236	Taxes Accrued	19,475,890	15,224,945	8,398,813	14,896,827	8,432,388
60	237	Interest Accrued	11,265,751	11,886,642	11,181,341	11,681,684	11,558,798
61	238	Dividends Declared	5,775,581	7,829,931	6,642,676	6,778,287	6,886,145
62	241	Tax Collections Payable	782,751	677,946	1,018,688	1,166,898	1,327,936
63	242	Misc. Current and Accrued Liab.	2,385,592	2,566,818	2,865,823	2,386,487	2,582,918
Total Current and Accrued Liabilities			88,663,586	72,165,997	68,886,364	76,216,784	75,878,858
Deferred Credits							
64	252	Customer Advances for Construction	2,326	5,314	13,683	2,581	--
65	253	Other Deferred Credits	3,488,126	8,585,662	6,649,946	6,692,215	12,241,948
66	255	Accum. Deferred Invest. Tax Credit	46,896,991	55,343,744	55,969,593	54,789,772	53,369,764
67	265	Misc. Operating Reserves	--	--	--	--	--
68	281	Accum. Def. Income Tax - Accel. Am. Prop.	1,182,796	3,188,841	6,256,758	8,898,521	9,737,831
69	282	Accum. Def. Income Tax - Other Prop.	187,613,982	128,845,291	141,415,237	154,163,994	162,675,251
70	283	Accum. Def. Income Tax - Other	7,738,236	6,173,858	12,653,474	38,631,427	38,241,248
Total Deferred Credits			166,842,457	193,253,982	222,958,683	262,378,438	276,265,234
Total Liabilities and Other Credits			1,088,887,887	1,068,658,588	1,119,883,135	1,238,867,701	1,276,281,569

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FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide net production plant balances for the test year and the prior year. Projecting In-Service Additions classified as Environmental, Availability/Reliability, Heat Rate, Replace Existing Plant, Safety, Energy Conservation, Capacity, Aid to Construction, and Maintenance and Regulatory.

Type of Data Shown:  
 Historic Test Year Ended  
 Projected Test Year Ended  
 Prior Year Ended 1989  
 Witness: R. J. McMillan  
 C. R. Lee

COMPANY: GULF POWER COMPANY

DOCKET NO. 891345-E1

(Thousands)	(1) Production Plant Classification	(2) Net Production Plant Ending Balance at 12/31/88	(3) In Service Additions	(4) Depreciation & Amortization Expense	(5) Retirements	(6) Adjustments	(7) Net Removal Cost, Salvage & Other Recoveries	(8) Net Production Plant Ending Balance at 12/31/89
1	STEAM PRODUCTION	537,767	25,724	28,744	9,454	12	(2,328)	532,331
2	OTHER PRODUCTION	944	43	79	0	0	0	910
3	TOTAL	538,711	25,769	28,923	9,454	12	(2,328)	533,241

Preliminary Engineering Growth Classification	Amount
Environmental	3,499
Availability/Reliability	330
Heat Rate	23
Replace Existing Plant	19,517
Safety	99
Energy Conservation	0
Capacity	587
Aid to Construction and Maintenance	1,694
Regulatory	0
Total In-Service Additions	25,769

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: GULF POWER COMPANY

PROJECT NO. 091245-E1

EXPLANATION: Provide net production plant balances for the test year and the prior year. Presenting In-Service Additions Classified as Environmental, Availability/Reliability, Heat Rate, Replace Existing Plant, Safety, Energy Conservation, Capacity, Aid to Construction, and Maintenance and Regulatory.

Type of Data Shown:  
 Historic Test Year Ended  
 Projected Test Year Ended 1999  
 Prior Year Ended  
 Witness: E. J. Richlin  
 C. H. Lee

Line No.	(1) Production Plant Classification	(2) Net Production Plant Ending Balance at 12/31/99	(3) In-Service Additions	(4) Depreciation Expense	(5) Retirements	(6) Transfers	(7) Net General Cost, Salvage & Other Recoveries	(8) Net Production Plant Ending Balance at 12/31/99
1	STEAM PRODUCTION	532,331	23,245	29,379	5,434	0	1,430	529,427
2	OTHER PRODUCTION	910	0	84	0	0	0	826
3	1974L	533,241	23,245	29,463	5,434	0	1,430	530,453

Preliminary Engineering Growth Classification

Amount

Environmental Availability/Reliability 1,794  
 Heat Rate 333  
 Replace Existing Plant 0  
 Safety 22,095  
 Energy Conservation 0  
 Capacity 294  
 Aid to Construction and Maintenance 0  
 Regulatory 839  
 Total In-Service Additions 23,245

Total In-Service Additions 23,245