

Gulf Power Company  
500 Bayfront Parkway  
Post Office Box 1151  
Pensacola FL 32520-0770  
Telephone 904 444-6365

*g*

Jack L. Haskins  
Manager of Rates and Regulatory Matters  
and Assistant Secretary

**ORIGINAL  
FILE COPY**

the southern electric system

July 23, 1990

Mr. Steve Tribble, Director  
Division of Records and Reporting  
Florida Public Service Commission  
101 East Gaines Street  
Tallahassee FL 32399-0870

Dear Mr. Tribble:

RE: ~~Docket No. 891345-EI~~

Enclosed are an original and fifteen copies of Gulf Power  
Company's Late Filed Exhibit Nos. 584, 587, 620, and 622 to be  
filed in the above docket.

- ACK
- AFA 2
- APP \_\_\_\_\_
- CAF \_\_\_\_\_
- CMU \_\_\_\_\_
- CTR erig lw
- EAG** \_\_\_\_\_
- LEG 1
- LIN 6
- OPC \_\_\_\_\_
- RCH \_\_\_\_\_
- SEC 1
- W S \_\_\_\_\_
- OTH \_\_\_\_\_

Sincerely,

*Jack L. Haskins*

Enclosures

RECEIVED & FILED

*T.B.*

EPSC-BUREAU OF RECORDS

DOCUMENT NUMBER-DATE

06595 JUL 23 1990

EPSC-RECORDS/REPORTING

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

IN RE: Petition of Gulf Power Company )  
for a Rate Increase )  
\_\_\_\_\_ )

Docket No. 891345-EI

Certificate of Service

I HEREBY CERTIFY that a copy of the foregoing has been furnished this 23rd day of July, 1990 by U. S. Mail or hand delivery to the following:

Jack Shreve, Esquire  
Public Counsel  
Florida House of Representatives  
The Capitol  
Tallahassee FL 32399-1300

Michael Palecki, Esquire  
Florida Public Service Commission  
101 East Gaines Street  
Tallahassee FL 32399-0863

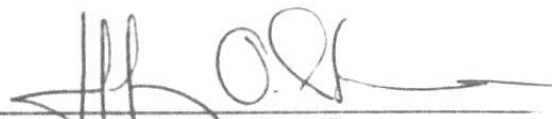
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Attorneys for Gulf Power Company

RATE BASE	1990 BUDGET SYSTEM (SCHERER)	LESS: SCHERER RELATED UPS	SCHERER IN TERRITORIAL (33 MW)	JURIS FACTOR	SCHERER IN RETAIL
GROSS PLANT - PRODUCTION	180,301,911	152,236,047	28,065,864	0.9669301	27,137,729
- TRANSMISSION (GSU)	3,977,885	3,358,686	619,199	0.9675939	599,133
- GENERAL (NET - ACCT 397)	2,096	1,769	327	0.9798415	320
PLANT ACQUISITION ADJ - PRODUCTION	7,328,589	6,187,818	1,140,771	0.9669386	1,103,056
- TRANSMISSION	203,115	171,498	31,617	0.9701493	30,673
ACCUMULATED DEPRECIATION - PRODUCTION	(33,816,500)	(28,552,611)	(5,263,889)	0.9669304	(5,089,814)
- TRANSMISSION	(773,500)	(653,097)	(120,403)	0.9675473	(116,496)
NET PLANT	157,223,596	132,750,119	24,473,486		23,664,601
FUEL STOCK	5,220,000	4,407,453	812,547	0.9669254	785,672
OTHER MATERIALS & SUPPLIES	763,000	644,231	118,769	0.9757001	115,883
PREPAYMENTS	35,901	30,313	5,588	0.9751315	5,449
TOTAL SCHERER PRODUCTION AMOUNT	183,242,497	137,832,107	25,410,390		24,571,605
LESS TRANSMISSION & GENERAL UPS AMOUNTS CREDITED TO RETAIL - SEE PAGE 2					8,173,466
NET RATE BASE EFFECT					16,398,139
OPERATING EXPENSES:					
O&M					
PRODUCTION	2,043,000	1,677,703	365,297	0.9672085	353,318
TRANSMISSION O&M (EXCLUDES LOSSES)	10,000	8,443	1,557	0.9677764	1,507
A&G (Insurance)	156,000	131,717	24,283	0.9764614	23,711
DEPRECIATION EXPENSE	5,917,688	4,996,538	921,150	0.9670296	890,779
AMORT OF PLT ACQUISITION ADJ	255,312	215,570	39,742	0.9605263	38,173
AMORIZATION OF ITC	(344,000)	(290,453)	(53,547)	0.9765550	(52,292)
OTHER TAXES - PROPERTY	726,000	612,991	113,009	0.9715994	109,799
- PAYROLL	108,000	91,189	16,811	0.9799024	16,473
TOTAL SCHERER PRODUCTION EXPENSES	8,872,000	7,443,698	1,428,302		1,381,468
LESS: IIC OFFSET RELATED TO 33 MW SCHERER	2,729,355		2,729,355	0.9672085	2,639,855
EXCLUDES PRODUCTION RELATED A&G EXPENSES AND TRANSMISSION RENT AS SHOWN BELOW:					
SCHERER TRANSMISSION RENTS	1,507,000	*	1,507,000	0.9677764	1,458,439
SCHERER PRODUCTION RELATED A&G	302,852	*	302,852	0.9764614	295,723
LESS: TRANSMISSION AND GENERAL AMOUNTS FROM SCHERER UPS CREDITED TO RETAIL - SEE PAGE 2					3,144,121 *
OPERATING EXPENSES FOR PRODUCTION, TRANSMISSION AND GENERAL EXPENSES					(2,648,346)
LESS: NON-FUEL ENERGY (VARIABLE O&M) FROM SCHEDULE R CREDITED TO RETAIL - SEE PAGE 2					949,252
NET OPERATING EXPENSES ASSOCIATED WITH SCHERER					(3,597,598)

NOTE: THE ABOVE AMOUNTS EXCLUDE THE REFUND RELATED TO THE COMMON BUY-IN FACILITIES AND EXCLUDE ALLOCATED WORKING CAPITAL BASED ON THE BALANCE SHEET APPROACH. THEY ALSO EXCLUDE THE INCOME TAXES AND RELATED INTEREST SYNCHRONIZATION.

DOCUMENT NUMBER-DATE  
 06595 JUL 23 1990  
 FPSC-RECORDS/REPORTING

GULF POWER COMPANY  
 PLANT SCHERER UPS AMOUNTS INCLUDED IN 1992  
 1990 BUDGET

Florida Public Service Commission  
 Docket No. 891345-EI  
 GULF POWER COMPANY  
 Witness: E. B. Parsons  
 Exhibit No. 584  
 Page 2 of 10

RATE BASE	TOTAL SCHERER UPS (PER BUDGET)	LESS: SCHERER PRODUCTION (PAGE 1)	REDUCTION IN TERRITORIAL REQUIREMENTS	JURIS FACTOR	REDUCTION IN RETAIL JURISDICTION
GROSS PLANT - PRODUCTION	152,236,047	152,236,047	0	0.9669301	0
- TRANSMISSION	3,358,686	3,358,686	0	0.9675939	0
- GENERAL (NET)	2,204,010	1,769	2,202,241	0.9798415	2,157,847
- TRANSMISSION 115 KV LINES	9,420,117		9,420,117	0.9675939	9,114,848
- GENERAL 115 KV LINES (NET)	175,777		175,777	0.9798415	172,234
PLANT ACQUISITION ADJ - PRODUCTION	6,187,818	6,187,818	0	0.9669386	0
- TRANSMISSION	171,498	171,498	0	0.9701493	0
ACCUM DEPR - PRODUCTION	(28,552,611)	(28,552,611)	0	0.9669304	0
- TRANSMISSION GSU	(653,097)	(653,097)	0	0.9675473	0
- TRANSMISSION 115 KV LINES	(3,491,091)		(3,491,091)	0.9675473	(3,377,796)
NET PLANT	141,057,154	132,750,110	8,307,044		8,067,133
FUEL STOCK	4,407,453	4,407,453	0	0.9669254	0
OTHER MATERIALS & SUPPLIES-UNIT	644,231	644,231	0	0.9757001	0
-TRANS 115 KV	106,297		106,297	0.9757001	103,714
PREPAYMENTS - UNIT	30,313	30,313	0	0.9751315	0
- TRANS 115 KV	2,686		2,686	0.9751315	2,619
TOTAL UPS RATE BASE	146,248,134	137,832,107	8,416,027		8,173,466
OPERATING EXPENSES:					
O&M					
PRODUCTION (FIXED)	1,498,703	1,498,703	0	0.9672085	0
TRANSMISSION O&M - GSU	8,443	8,443	0	0.9677764	0
TRANSMISSION FIXED O&M - 115 KV LINES	221,343		221,343	0.9677764	214,211
TRANS O&M (REVENUE CR) - 115 KV LINES	264,301		264,301	0.9677764	255,784
TRANS LOSSES - UNIT	860,011		860,011	0.9677764	832,298
TRANS LOSSES - 115 KV LINES	53,430		53,430	0.9677764	51,708
A&G - UNIT	1,267,775	131,717	1,136,058	0.9764614	1,109,317
A&G - 115 KV LINES	104,604		104,604	0.9764614	102,142
DEPRECIATION EXPENSE - UNIT	5,169,059	4,996,538	172,521	0.9670296	166,833
- 115KV LINES	284,497		284,497	0.9670296	275,117
AMORT OF PLT ACQUISITION ADJ	215,570	215,570	0	0.9605263	0
AMORIZATION OF ITC	(294,611)	(290,453)	(4,158)	0.9765550	(4,061)
OTHER TAXES (UNIT) - PROPERTY	641,445	612,991	28,454	0.9715994	27,646
- PAYROLL	117,931	91,189	26,742	0.9799024	26,205
OTHER TAXES (115KV LINES) - PROPERTY	80,555		80,555	0.9715994	78,267
- PAYROLL	8,831		8,831	0.9799024	8,654
	10,501,887	7,264,698	3,237,189		3,144,121
NON-FUEL ENERGY (VARIABLE O&M)	1,160,000	179,000	981,000	0.9676376	949,252
TOTAL UPS OPERATING EXPENSES	11,661,887	7,443,698	4,218,189		4,093,373

RATE BASE	1990 BUDGET SYSTEM (SCHERER)	LESS: SCHERER RELATED UPS	SCHERER IN TERRITORIAL (25 MW)	JURIS FACTOR	SCHERER IN RETAIL
GROSS PLANT - PRODUCTION	180,333,337	159,067,613	21,265,724	0.9669301	20,562,469
- TRANSMISSION (GSU)	3,977,770	3,508,693	469,077	0.9675939	453,876
- GENERAL (NET - ACCT 397)	1,980	1,747	233	0.9798415	229
PLANT ACQUISITION ADJ - PRODUCTION	7,080,163	6,245,238	834,925	0.9669386	807,321
- TRANSMISSION	196,230	173,090	23,140	0.9701493	22,449
ACCUMULATED DEPRECIATION - PRODUCTION	(39,598,500)	(34,928,866)	(4,669,634)	0.9669304	(4,515,211)
- TRANSMISSION	(905,500)	(798,719)	(106,781)	0.9675473	(103,316)
NET PLANT	151,085,480	133,268,796	17,816,684		17,227,817
FUEL STOCK	5,428,000	4,787,906	640,094	0.9669254	618,923
OTHER MATERIALS & SUPPLIES	774,000	682,726	91,274	0.9757001	89,056
PREPAYMENTS	37,930	33,457	4,473	0.9751315	4,362
TOTAL SCHERER PRODUCTION AMOUNT	157,325,410	138,772,885	18,552,525		17,940,158
LESS TRANSMISSION & GENERAL UPS AMOUNTS CREDITED TO RETAIL - SEE PAGE 4					6,090,520
NET RATE BASE EFFECT					11,849,638
OPERATING EXPENSES:					
O&M					
PRODUCTION	2,219,000	1,908,991	310,009	0.9672085	299,843
TRANSMISSION O&M (EXCLUDES LOSSES)	10,000	8,821	1,179	0.9677764	1,141
A&G (Insurance)	160,000	141,132	18,868	0.9764614	18,424
DEPRECIATION EXPENSE	5,917,688	5,219,847	697,841	0.9670296	674,833
AMORT OF PLT ACQUISITION ADJ	255,312	225,204	30,108	0.9605263	28,920
AMORIZATION OF ITC	(344,000)	(303,434)	(40,566)	0.9765550	(39,615)
OTHER TAXES - PROPERTY	725,000	639,505	85,495	0.9715994	83,067
- PAYROLL	115,000	101,439	13,561	0.9799024	13,288
TOTAL SCHERER PRODUCTION EXPENSES	9,058,000	7,941,505	1,116,495		1,079,901
LESS: IIC OFFSET RELATED TO 25 MW SCHERER	2,061,041		2,061,041	0.9672085	1,993,456
EXCLUDES PRODUCTION RELATED A&G EXPENSES AND TRANSMISSION RENT AS SHOWN BELOW:					
SCHERER TRANSMISSION RENTS	1,295,000	*	1,295,000	0.9677764	1,253,270
SCHERER PRODUCTION RELATED A&G	316,481	*	316,481	0.9764614	309,031
LESS: TRANSMISSION AND GENERAL AMOUNTS FROM SCHERER UPS CREDITED TO RETAIL - SEE PAGE 4					2,865,211 *
OPERATING EXPENSES FOR PRODUCTION, TRANSMISSION AND GENERAL EXPENSES					(2,216,455)
LESS: NON-FUEL ENERGY (VARIABLE O&M) FROM SCHEDULE R CREDITED TO RETAIL - SEE PAGE 4					1,031,502
NET OPERATING EXPENSES ASSOCIATED WITH SCHERER					(3,247,967)

NOTE: THE ABOVE AMOUNTS EXCLUDE THE REFUND RELATED TO THE COMMON BUY-IN FACILITIES AND EXCLUDE ALLOCATED WORKING CAPITAL BASED ON THE BALANCE SHEET APPROACH. THEY ALSO EXCLUDE THE INCOME TAXES AND RELATED INTEREST SYNCHRONIZATION.

RATE BASE	TOTAL SCHERER UPS (PER BUDGET)	LESS: SCHERER PRODUCTION (PAGE 3)	REDUCTION IN TERRITORIAL REQUIREMENTS	JURIS FACTOR	REDUCTION IN RETAIL JURISDICTION
GROSS PLANT - PRODUCTION	159,067,613	159,067,613	0	0.9669301	0
- TRANSMISSION	3,508,693	3,508,693	0	0.9675939	0
- GENERAL (NET)	2,322,870	1,747	2,321,123	0.9798415	2,274,333
- TRANSMISSION 115 KV LINES	6,123,699		6,123,699	0.9675939	5,925,254
- GENERAL 115 KV LINES (NET)	112,583		112,583	0.9798415	110,313
PLANT ACQUISITION ADJ - PRODUCTION	6,245,238	6,245,238	0	0.9669386	0
- TRANSMISSION	173,090	173,090	0	0.9701493	0
ACCUM DEPR - PRODUCTION	(34,928,866)	(34,928,866)	0	0.9669304	0
- TRANSMISSION GСУ	(798,719)	(798,719)	0	0.9675473	0
- TRANSMISSION 115 KV LINES	(2,365,700)		(2,365,700)	0.9675473	(2,288,927)
NET PLANT	139,460,501	133,268,796	6,191,705		6,020,973
FUEL STOCK	4,787,906	4,787,906	0	0.9669254	0
OTHER MATERIALS & SUPPLIES-UNIT	682,726	682,726	0	0.9757001	0
-TRANS 115 KV	69,475		69,475	0.9757001	67,787
PREPAYMENTS - UNIT	33,457	33,457	0	0.9751315	0
- TRANS 115 KV	1,805		1,805	0.9751315	1,760
TOTAL UPS RATE BASE	145,035,870	138,772,885	6,262,985		6,090,520
OPERATING EXPENSES:					
O&M					
PRODUCTION (FIXED)	1,712,991	1,712,991	0	0.9672085	0
TRANSMISSION O&M - GСУ	8,821	8,821	0	0.9677764	0
TRANSMISSION FIXED O&M - 115 KV LINES	146,811		146,811	0.9677764	142,080
TRANS O&M (REVENUE CR) - 115 KV LINES	121,941		121,941	0.9677764	118,012
TRANS LOSSES - UNIT	873,178		873,178	0.9677764	845,041
TRANS LOSSES - 115 KV LINES	32,874		32,874	0.9677764	31,815
A&G - UNIT	1,373,138	141,132	1,232,006	0.9764614	1,203,006
A&G - 115 KV LINES	68,849		68,849	0.9764614	67,228
DEPRECIATION EXPENSE - UNIT	5,391,869	5,219,847	172,022	0.9670296	166,350
- 115KV LINES	184,846		184,846	0.9670296	178,752
AMORT OF PLT ACQUISITION ADJ	225,204	225,204	0	0.9605263	0
AMORIZATION OF ITC	(307,761)	(303,434)	(4,327)	0.9765550	(4,226)
OTHER TAXES (UNIT) - PROPERTY	670,866	639,505	31,361	0.9715994	30,470
- PAYROLL	131,386	101,439	29,947	0.9799024	29,345
OTHER TAXES (115KV LINES) - PROPERTY	52,942		52,942	0.9715994	51,438
- PAYROLL	6,021		6,021	0.9799024	5,900
	10,693,976	7,745,505	2,948,471		2,865,211
NON-FUEL ENERGY (VARIABLE O&M)	1,262,000	196,000	1,066,000	0.9676376	1,031,502
TOTAL UPS OPERATING EXPENSES	11,955,976	7,941,505	4,014,471		3,896,713

RATE BASE	1990 BUDGET SYSTEM (SCHERER)	LESS: SCHERER RELATED UPS	SCHERER IN TERRITORIAL (27 MW)	JURIS FACTOR	SCHERER IN RETAIL
GROSS PLANT - PRODUCTION	180,367,264	157,395,962	22,971,302	0.9669301	22,211,644
- TRANSMISSION (GSU)	3,977,655	3,471,067	506,588	0.9675939	490,171
- GENERAL (NET - ACCT 397)	1,865	1,628	237	0.9798415	232
PLANT ACQUISITION ADJ - PRODUCTION	6,831,736	5,961,656	870,080	0.9669386	841,314
- TRANSMISSION	189,345	165,230	24,115	0.9701493	23,395
ACCUMULATED DEPRECIATION - PRODUCTION	(45,379,500)	(39,600,035)	(5,779,465)	0.9669304	(5,588,340)
- TRANSMISSION	(1,037,000)	(904,929)	(132,071)	0.9675473	(127,785)
NET PLANT	144,951,365	126,490,579	18,460,786		17,850,631
FUEL STOCK	5,428,000	4,736,698	691,302	0.9669254	668,437
OTHER MATERIALS & SUPPLIES	786,000	685,896	100,104	0.9757001	97,671
PREPAYMENTS	40,988	35,768	5,220	0.9751315	5,090
TOTAL SCHERER PRODUCTION AMOUNT	151,206,353	131,948,941	19,257,412		18,621,829
LESS TRANSMISSION & GENERAL UPS AMOUNTS CREDITED TO RETAIL - SEE PAGE 6					4,329,473
NET RATE BASE EFFECT					14,292,356
OPERATING EXPENSES:					
O&M					
PRODUCTION	2,344,000	1,978,151	365,849	0.9672085	353,852
TRANSMISSION O&M (EXCLUDES LOSSES)	11,000	9,599	1,401	0.9677764	1,356
A&G (Insurance)	164,000	143,113	20,887	0.9764614	20,395
DEPRECIATION EXPENSE	5,917,688	5,164,020	753,668	0.9670296	728,819
AMORT OF PLT ACQUISITION ADJ	255,312	222,796	32,516	0.9605263	31,232
AMORIZATION OF ITC	(344,000)	(300,189)	(43,811)	0.9765550	(42,784)
OTHER TAXES - PROPERTY	726,000	633,538	92,462	0.9715994	89,836
- PAYROLL	122,000	106,462	15,538	0.9799024	15,226
TOTAL SCHERER PRODUCTION EXPENSES	9,196,000	7,957,490	1,238,510		1,197,932
LESS: IIC OFFSET RELATED TO 27 MW SCHERER	2,331,268		2,331,268	0.9672085	2,254,822
EXCLUDES PRODUCTION RELATED A&G EXPENSES AND TRANSMISSION RENT AS SHOWN BELOW:					
SCHERER TRANSMISSION RENTS	981,000	*	981,000	0.9677764	949,389
SCHERER PRODUCTION RELATED A&G	330,406	*	330,406	0.9764614	322,629
LESS: TRANSMISSION AND GENERAL AMOUNTS FROM SCHERER UPS CREDITED TO RETAIL - SEE PAGE 6					2,629,060 *
OPERATING EXPENSES FOR PRODUCTION, TRANSMISSION AND GENERAL EXPENSES					(2,413,932)
LESS: NON-FUEL ENERGY (VARIABLE O&M) FROM SCHEDULE R CREDITED TO RETAIL - SEE PAGE 6					1,215,353
NET OPERATING EXPENSES ASSOCIATED WITH SCHERER					(3,629,285)

NOTE: THE ABOVE AMOUNTS EXCLUDE THE REFUND RELATED TO THE COMMON BUY-IN FACILITIES AND EXCLUDE ALLOCATED WORKING CAPITAL BASED ON THE BALANCE SHEET APPROACH. THEY ALSO EXCLUDE THE INCOME TAXES AND RELATED INTEREST SYNCHRONIZATION.

- GENERAL 115 KV LINES (NET)	61,714		61,714	0.9798415	60,470
PLANT ACQUISITION ADJ - PRODUCTION	5,961,656	5,961,656	0	0.9669386	0
- TRANSMISSION	165,230	165,230	0	0.9701493	0
ACCUM DEPR - PRODUCTION	(39,600,035)	(39,600,035)	0	0.9669304	0
- TRANSMISSION GSU	(904,929)	(904,929)	0	0.9675473	0
- TRANSMISSION 115 KV LINES	(1,374,623)		(1,374,623)	0.9675473	(1,330,013)
NET PLANT	130,893,905	126,490,579	4,403,326		4,289,774
FUEL STOCK	4,736,698	4,736,698	0	0.9669254	0
OTHER MATERIALS & SUPPLIES-UNIT	685,896	685,896	0	0.9757001	0
-TRANS 115 KV	39,500		39,500	0.9757001	38,540
PREPAYMENTS - UNIT	35,768	35,768	0	0.9751315	0
- TRANS 115 KV	1,189		1,189	0.9751315	1,159
TOTAL UPS RATE BASE	136,392,956	131,948,941	4,444,015		4,329,473

OPERATING EXPENSES:

O&M					
PRODUCTION (FIXED)	1,794,151	1,794,151	0	0.9672085	0
TRANSMISSION O&M - GSU	9,599	9,599	0	0.9677764	0
TRANSMISSION FIXED O&M - 115 KV LINES	83,916		83,916	0.9677764	81,212
TRANS O&M (REVENUE CR) - 115 KV LINES	66,644		66,644	0.9677764	64,496
TRANS LOSSES - UNIT	827,544		837,544	0.9677764	810,555
TRANS LOSSES - 115 KV LINES	18,129		18,129	0.9677764	17,545
A&G - UNIT	1,416,313	143,113	1,273,200	0.9764614	1,243,231
A&G - 115 KV LINES	39,072		39,072	0.9764614	38,152
DEPRECIATION EXPENSE - UNIT	5,350,771	5,164,020	186,751	0.9670296	180,594
- 115KV LINES	104,742		104,742	0.9670296	101,289
AMORT OF PLT ACQUISITION ADJ	222,796	222,796	0	0.9605263	0
AMORIZATION OF ITC	(304,442)	(300,189)	(4,253)	0.9765550	(4,153)
OTHER TAXES (UNIT) - PROPERTY	666,785	633,538	33,247	0.9715994	32,303
- PAYROLL	138,068	106,462	31,606	0.9799024	30,971
OTHER TAXES (115KV LINES) - PROPERTY	30,321		30,321	0.9715994	29,460
- PAYROLL	3,475		3,475	0.9799024	3,405
	10,477,884	7,773,490	2,704,394		2,629,060
NON-FUEL ENERGY (VARIABLE O&M)	1,440,000	184,000	1,256,000	0.9676376	1,215,353
TOTAL UPS OPERATING EXPENSES	11,917,884	7,957,490	3,960,394		3,844,413



GULF POWER COMPANY  
 PLANT SCHERER AMOUNTS INCLUDED IN 1995  
 1990 BUDGET

Florida Public Service Commission  
 Docket No. 891345-E1  
 GULF POWER COMPANY  
 Witness: E. B. Parsons  
 Exhibit No. 584  
 Page 7 of 10

RATE BASE	1990 BUDGET SYSTEM (SCHERER)	LESS: SCHERER RELATED UPS	SCHERER IN TERRITORIAL (15 MW)	JURIS FACTOR	SCHERER IN RETAIL
GROSS PLANT - PRODUCTION	180,615,691	167,836,279	12,779,412	0.9669301	12,356,798
- TRANSMISSION (GSU)	3,984,540	3,702,615	281,925	0.9675939	272,789
- GENERAL (NET - ACCT 397)	1,750	1,626	124	0.9798415	122
PLANT ACQUISITION ADJ - PRODUCTION	6,583,309	6,117,509	465,800	0.9669386	450,400
- TRANSMISSION	182,460	169,550	12,910	0.9701493	12,525
ACCUMULATED DEPRECIATION - PRODUCTION	(51,163,000)	(47,542,976)	(3,620,024)	0.9669304	(3,500,311)
- TRANSMISSION	(1,169,000)	(1,086,288)	(82,712)	0.9675473	(80,028)
NET PLANT	139,035,750	129,198,315	9,837,435		9,512,295
FUEL STOCK	5,428,000	5,043,943	384,057	0.9669254	371,354
OTHER MATERIALS & SUPPLIES	786,000	730,387	55,613	0.9757001	54,262
PREPAYMENTS	40,988	38,088	2,900	0.9751315	2,828
TOTAL SCHERER PRODUCTION AMOUNT	145,290,738	135,010,733	10,280,005		9,940,739
LESS TRANSMISSION & GENERAL UPS AMOUNTS CREDITED TO RETAIL - SEE PAGE 8					2,822,041
NET RATE BASE EFFECT					7,118,698
OPERATING EXPENSES:					
O&M					
PRODUCTION	2,344,000	2,094,528	249,472	0.9672085	241,291
TRANSMISSION O&M (EXCLUDES LOSSES)	11,000	10,222	778	0.9677764	753
A&G (Insurance)	164,000	152,396	11,604	0.9764614	11,331
DEPRECIATION EXPENSE	5,917,688	5,498,984	418,704	0.9670296	404,899
AMORT OF PLT ACQUISITION ADJ	255,312	237,247	18,065	0.9605263	17,352
AMORIZATION OF ITC	(344,000)	(319,660)	(24,340)	0.9765550	(23,769)
OTHER TAXES - PROPERTY	726,000	674,632	51,368	0.9715994	49,909
- PAYROLL	122,000	113,368	8,632	0.9799024	8,459
TOTAL SCHERER PRODUCTION EXPENSES	9,196,000	8,461,717	734,283		710,225
LESS: ITC OFFSET RELATED TO 15 MW SCHERER					1,215,649
EXCLUDES PRODUCTION RELATED A&G EXPENSES AND TRANSMISSION RENT AS SHOWN BELOW:					
SCHERER TRANSMISSION RENTS	425,000	*	425,000	0.9677764	411,305
SCHERER PRODUCTION RELATED A&G	347,587	*	347,587	0.9764614	339,405
LESS: TRANSMISSION AND GENERAL AMOUNTS FROM SCHERER UPS CREDITED TO RETAIL - SEE PAGE 8					2,537,052 *
OPERATING EXPENSES FOR PRODUCTION, TRANSMISSION AND GENERAL EXPENSES					(2,291,766)
LESS: NON-FUEL ENERGY (VARIABLE O&M) FROM SCHEDULE R CREDITED TO RETAIL - SEE PAGE 8					1,215,353
NET OPERATING EXPENSES ASSOCIATED WITH SCHERER					(3,507,119)

NOTE: THE ABOVE AMOUNTS EXCLUDE THE REFUND RELATED TO THE COMMON BUY-IN FACILITIES AND EXCLUDE ALLOCATED WORKING CAPITAL BASED ON THE BALANCE SHEET APPROACH. THEY ALSO EXCLUDE THE INCOME TAXES AND RELATED INTEREST SYNCHRONIZATION. THE ESTIMATES FOR 1995 AND 1996 ARE BASED ON THE 1994 DATA WITH THE APPROPRIATE ADJUSTMENTS TO ACCUMULATED DEPRECIATION TO REFLECT AN ADDITIONAL YEAR OF DEPRECIATION. NO DETAIL BUDGET DATA IS AVAILABLE AFTER 1994.

RATE BASE	TOTAL SCHERER UPS (PER BUDGET)	LESS: SCHERER PRODUCTION (PAGE 7)	REDUCTION IN TERRITORIAL REQUIREMENTS	JURIS FACTOR	REDUCTION IN RETAIL JURISDICTION
GROSS PLANT - PRODUCTION	167,836,279	167,836,279	0	0.9669301	0
- TRANSMISSION	3,702,615	3,702,615	0	0.9675939	0
- GENERAL (NET)	2,265,386	1,626	2,263,760	0.9798415	2,218,126
- TRANSMISSION 115 KV LINES	996,116		996,116	0.9675939	963,836
- GENERAL 115 KV LINES (NET)	18,061		18,061	0.9798415	17,697
PLANT ACQUISITION ADJ - PRODUCTION	6,117,509	6,117,509	0	0.9669386	0
- TRANSMISSION	169,550	169,550	0	0.9701493	0
ACCUM DEPR - PRODUCTION	(47,542,976)	(47,542,976)	0	0.9669304	0
- TRANSMISSION GSU	(1,086,288)	(1,086,288)	0	0.9675473	0
- TRANSMISSION 115 KV LINES	(402,291)		(402,291)	0.9675473	(389,236)
NET PLANT	132,073,961	129,198,315	2,875,646		2,810,423
FUEL STOCK	5,043,943	5,043,943	0	0.9669254	0
OTHER MATERIALS & SUPPLIES-UNIT	730,387	730,387	0	0.9757001	0
-TRANS 115 KV	11,560		11,560	0.9757001	11,279
PREPAYMENTS - UNIT	38,088	38,088	0	0.9751315	0
- TRANS 115 KV	348		348	0.9751315	339
TOTAL UPS RATE BASE	137,898,287	135,010,733	2,887,554		2,822,041
OPERATING EXPENSES:					
O&M					
PRODUCTION (FIXED)	1,910,528	1,910,528	0	0.9672085	0
TRANSMISSION O&M - GSU	10,222	10,222	0	0.9677764	0
TRANSMISSION FIXED O&M - 115 KV LINES	24,558		24,558	0.9677764	23,767
TRANS O&M (REVENUE CR) - 115 KV LINES	16,077		16,077	0.9677764	15,559
TRANS LOSSES - UNIT	891,872		891,872	0.9677764	863,133
TRANS LOSSES - 115 KV LINES	5,199		5,199	0.9677764	5,031
A&G - UNIT	1,508,182	152,396	1,355,786	0.9764614	1,323,873
A&G - 115 KV LINES	11,435		11,435	0.9764614	11,166
DEPRECIATION EXPENSE - UNIT	5,697,848	5,498,984	198,864	0.9670296	192,307
- 115KV LINES	30,653		30,653	0.9670296	29,642
AMORT OF PLT ACQUISITION ADJ	237,247	237,247	0	0.9605263	0
AMORIZATION OF ITC	(324,190)	(319,660)	(4,530)	0.9765550	(4,424)
OTHER TAXES (UNIT) - PROPERTY	710,036	674,632	35,404	0.9715994	34,399
- PAYROLL	147,024	113,368	33,656	0.9799024	32,980
OTHER TAXES (115KV LINES) - PROPERTY	8,874		8,874	0.9715994	8,622
- PAYROLL	1,017		1,017	0.9799024	997
	10,886,582	8,277,717	2,608,865		2,537,052
NON-FUEL ENERGY (VARIABLE O&M)	1,440,000	184,000	1,256,000	0.9676376	1,215,353
TOTAL UPS OPERATING EXPENSES	12,326,582	8,461,717	3,864,865		3,752,405

GULF POWER COMPANY  
 PLANT SCHERER AMOUNTS INCLUDED IN 1996  
 1990 BUDGET

Florida Public Service Commission  
 Docket No. 891345-EI  
 GULF POWER COMPANY  
 Witness: E. B. Parsons  
 Exhibit No. 584  
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RATE BASE	1990 BUDGET SYSTEM (SCHERER)	LESS: SCHERER RELATED UPS	SCHERER IN TERRITORIAL (0 MW)	JURIS FACTOR	SCHERER IN RETAIL
GROSS PLANT - PRODUCTION	180,864,118	180,864,118	0	0.9669301	0
- TRANSMISSION (GSU)	3,991,426	3,991,426	0	0.9675939	0
- GENERAL (NET - ACCT 397)	1,635	1,635	(0)	0.9798415	0
PLANT ACQUISITION ADJ - PRODUCTION	6,334,882	6,334,882	0	0.9669386	0
- TRANSMISSION	175,574	175,574	0	0.9701493	0
ACCUMULATED DEPRECIATION - PRODUCTION	(56,949,000)	(56,949,000)	0	0.9669304	0
- TRANSMISSION	(1,301,000)	(1,301,000)	0	0.9675473	0
NET PLANT	133,117,635	133,117,635	(0)		0
FUEL STOCK	5,428,000	5,428,000	0	0.9669254	0
OTHER MATERIALS & SUPPLIES	786,000	786,000	0	0.9757001	0
PREPAYMENTS	40,988	40,988	0	0.9751315	0
TOTAL SCHERER PRODUCTION AMOUNT	139,372,623	139,372,623	(0)		0
LESS TRANSMISSION & GENERAL UPS AMOUNTS CREDITED TO RETAIL - SEE PAGE 10					2,177,439
NET RATE BASE EFFECT					(2,177,439)
OPERATING EXPENSES:					
O&M					
PRODUCTION	2,344,000	2,344,000	0	0.9672085	0
TRANSMISSION O&M (EXCLUDES LOSSES)	11,000	11,000	0	0.9677764	0
A&G (Insurance)	164,000	164,000	0	0.9764614	0
DEPRECIATION EXPENSE	5,917,688	5,917,688	0	0.9670296	0
AMORT OF PLT ACQUISITION ADJ	255,312	255,312	0	0.9605263	0
AMORIZATION OF ITC	(344,000)	(344,000)	0	0.9765550	0
OTHER TAXES - PROPERTY	726,000	726,000	0	0.9715994	0
- PAYROLL	122,000	122,000	0	0.9799024	0
TOTAL SCHERER PRODUCTION EXPENSES	9,196,000	9,196,000	0		0
LESS: IIC OFFSET RELATED TO 0 MW SCHERER					0
EXCLUDES PRODUCTION RELATED A&G EXPENSES AND TRANSMISSION RENT AS SHOWN BELOW:					
SCHERER TRANSMISSION RENTS	0	*	0	0.9677764	0
SCHERER PRODUCTION RELATED A&G	366,009	*	366,009	0.9764614	357,394
LESS: TRANSMISSION AND GENERAL AMOUNTS FROM SCHERER UPS CREDITED TO RETAIL - SEE PAGE 10					2,628,227 *
OPERATING EXPENSES FOR PRODUCTION, TRANSMISSION AND GENERAL EXPENSES					(2,270,833)
LESS: NON-FUEL ENERGY (VARIABLE O&M) FROM SCHEDULE R CREDITED TO RETAIL - SEE PAGE 10					1,114,719
NET OPERATING EXPENSES ASSOCIATED WITH SCHERER					(3,385,552)

NOTE: THE ABOVE AMOUNTS EXCLUDE THE REFUND RELATED TO THE COMMON BUY-IN FACILITIES AND EXCLUDE ALLOCATED WORKING CAPITAL BASED ON THE BALANCE SHEET APPROACH. THEY ALSO EXCLUDE THE INCOME TAXES AND RELATED INTEREST SYNCHRONIZATION. THE ESTIMATES FOR 1995 AND 1996 ARE BASED ON THE 1994 DATA WITH THE APPROPRIATE ADJUSTMENTS TO ACCUMULATED DEPRECIATION TO REFLECT AN ADDITIONAL YEAR OF DEPRECIATION. NO DETAIL BUDGET DATA IS AVAILABLE AFTER 1994.

GULF POWER COMPANY  
 PLANT SCHERER UPS AMOUNTS INCLUDED IN 1996  
 1990 BUDGET

Florida Public Service Commission  
 Docket No. 891345-EI  
 GULF POWER COMPANY  
 Witness: E. B. Parsons  
 Exhibit No. 584  
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RATE BASE	TOTAL SCHERER UPS (PER BUDGET)	LESS: SCHERER PRODUCTION (PAGE 9)	REDUCTION IN TERRITORIAL REQUIREMENTS	JURIS FACTOR	REDUCTION IN RETAIL JURISDICTION
GROSS PLANT - PRODUCTION	180,864,118	180,864,118	0	0.9669301	0
- TRANSMISSION	3,991,426	3,991,426	0	0.9675939	0
- GENERAL (NET)	2,223,871	1,635	2,222,236	0.9798415	2,177,439
- TRANSMISSION 115 KV LINES	0	0	0	0.9675939	0
- GENERAL 115 KV LINES (NET)	0	0	0	0.9798415	0
PLANT ACQUISITION ADJ - PRODUCTION	6,334,882	6,334,882	0	0.9669386	0
- TRANSMISSION	175,574	175,574	0	0.9701493	0
ACCUM DEPR - PRODUCTION	(56,949,000)	(56,949,000)	0	0.9669304	0
- TRANSMISSION GSU	(1,301,000)	(1,301,000)	0	0.9675473	0
- TRANSMISSION 115 KV LINES	0	0	0	0.9675473	0
NET PLANT	135,339,871	133,117,635	2,222,236		2,177,439
FUEL STOCK	5,428,000	5,428,000	0	0.9569254	0
OTHER MATERIALS & SUPPLIES-UNIT	786,000	786,000	0	0.9757001	0
-TRANS 115 KV	0	0	0	0.9757001	0
PREPAYMENTS - UNIT	40,988	40,988	0	0.9751315	0
- TRANS 115 KV	0	0	0	0.9751315	0
TOTAL UPS RATE BASE	141,594,859	139,372,623	2,222,236		2,177,439
OPERATING EXPENSES:					
O&M					
PRODUCTION (FIXED)	2,056,000	2,056,000	0	0.9672085	0
TRANSMISSION O&M - GSU	11,000	11,000	0	0.9677764	0
TRANSMISSION FIXED O&M - 115 KV LINES	0	0	0	0.9677764	0
TRANS O&M (REVENUE CR) - 115 KV LINES	0	0	0	0.9677764	0
TRANS LOSSES - UNIT	959,781	0	959,781	0.9677764	928,853
TRANS LOSSES - 115 KV LINES	0	0	0	0.9677764	0
A&G - UNIT	1,623,018	164,000	1,459,018	0.9764614	1,424,675
A&G - 115 KV LINES	0	0	0	0.9764614	0
DEPRECIATION EXPENSE - UNIT	6,131,694	5,917,688	214,006	0.9670296	206,950
- 115KV LINES	0	0	0	0.9670296	0
AMORT OF PLT ACQUISITION ADJ	255,312	255,312	0	0.9605263	0
AMORIZATION OF ITC	(348,874)	(344,000)	(4,874)	0.9765550	(4,760)
OTHER TAXES (UNIT) - PROPERTY	764,100	726,000	38,100	0.9715994	37,018
- PAYROLL	158,219	122,000	36,219	0.9799024	35,491
OTHER TAXES (115KV LINES) - PROPERTY	0	0	0	0.9715994	0
- PAYROLL	0	0	0	0.9799024	0
	11,610,250	8,908,000	2,702,250		2,628,227
NON-FUEL ENERGY (VARIABLE O&M)	1,440,000	288,000	1,152,000	0.9676376	1,114,719
TOTAL UPS OPERATING EXPENSES	13,050,250	9,196,000	3,854,250		3,742,946

Unit Power Sales of Rate Base Power

Request

Provide a list of Unit Power capacity sold by the Southern system which was included in rate base for ratemaking purposes by any commission regulating the Southern companies.

Answer

See pages 2 and 3.

Company	Plant/Unit	Capacity Included in Rate Base		Capacity Sold Through UPS <sup>2</sup>		Rate Base Capacity Sold Through UPS	UPS Revenue Treatment
		Date	Amount (MW)	Date	Amount (MW)	Amount (MW)	
Alabama	Miller 1	1984	549 <sup>3</sup>	1984	117	0	Separated from retail jurisdiction quarterly when retail ROE is evaluated and base rates are adjusted according to guidelines set forth under Rate Schedule RSE.
		1985	109	1985	557	0	
		1986	212	1986	454	0	
		1987	185	1987	481	0	
		1988	205	1988	462	0	
		1989	532	1989	136	0	
	Miller 2	1985	355 <sup>3</sup>	1985	311	0	
		1986	111	1986	555	0	
		1987	76	1987	590	0	
		1988	139	1988	528	0	
		1989	284	1989	387	0	
		1990	242	1990	429	0	
	Miller 3	1989	353 <sup>3</sup>	1989	314	0	
		1990	198	1990	476	0	
	Mississippi	Daniel 1	1979	250 <sup>1</sup>	1984	25	
				1985	43	43	
				1986	75	75	
Daniel 2		1982	250 <sup>1</sup>	1984	25	25	
				1985	43	43	
				1986	76	76	
			1987	45	45		
			1988	40	40		
			1989	3	3		

Company	Plant/Unit	Capacity Included in Rate Base		Capacity Sold Through UPS		Rate Base Capacity Sold Through UPS		UPS Revenue Treatment	
		Date	Amount (MW)	Date	Amount (MW)	Date	Amount (MW)		
Gulf	Daniel 1, 2	1983	273 <sup>3</sup>	1983	239	1983	1	Separated from retail jurisdiction - shown on FPSC Surveillance Report monthly.	
		1984		1984	241	1984	3		
		1985		1985	363	1985	125		
		1986		1986	426	1986	188		
		1987		1987	427	1987	189		
		1988		1988	395	1988	157		
		1989		1989	30	1989	0		
		1983		1983	68	1983	68		Separated from retail jurisdiction.
		1984		1984	56	1984	56		
1985		1985	60	1985	60				
1986		1986	60	1986	60				
1987		1987	62	1987	62				
1988		1988	58	1988	58				
1989		1989	52	1989	52				
1990		1990	50	1990	50				
Georgia	Scherer 1	1982	68 <sup>4</sup>						

- 1 Nameplate ratings
- 2 Weighted annual amount
- 3 Demonstrated ratings
- 4 Nameplate rating of Georgia's 8.4% ownership

OUTSIDE FACILITIES USED FOR TRAINING & SAFETY COURSES/MEETINGS  
1984 - 1990

1984

01/04/84 Holiday Inn - Retirement Course (Dec.)  
01/17/84 Garden Room - Safety and Training Advisory  
Group Meeting  
03/05/84 Crossroads Inn - Safety and Training Advisory  
Group Meeting  
03/05/84 Howard Johnson's - Supervisors' Course - Part I  
03/12/84 Howard Johnson's - Secretary Grid and  
Supervisors' Course  
03/20/84 New World Landing - Safety Dinner  
03/27/84 University of West Florida - Manager's Meeting  
04/02/84 The Garden Room - Safety and Training Advisory  
Group Meeting  
04/03/84 Howard Johnson's - Secretary Grid II and  
Supervisors' Course Part II  
04/10/84 Howard Johnson's - Foundations for Effectiveness  
04/24/84 Howard Johnson's - Retirement Seminar  
05/14/84 Howard Johnson's - Grid Seminar  
06/05/84 Best Western - Safety and Training Advisory  
Group Meeting and Safety Inspection Team  
08/03/84 Holiday Inn - Employee Development Meeting  
08/13/84 The Garden Room - Safety and Training Advisory  
Group Meeting

1985

02/04/85 Holiday Inn - Managers' Meeting  
02/20/85 University of West Florida - Managers' Meeting  
02/25/85 Lenox Inn - Curriculum Development Course  
03/13/85 Lenox Inn - Curriculum Development Course  
03/26/85 University of South Alabama - Grid Seminar  
03/27/85 Howard Johnson's - Supervisors' Course  
03/29/85 Lenox Inn - Curriculum Development Training  
05/15/85 Lenox Inn - Curriculum Development Training  
06/04/85 University of South Alabama - Grid Seminar (May)  
06/14/85 Biloxi Hilton - Southern Electric System Seminar  
06/14/85 Lenox Inn - Curriculum Development Training



07/09/85 University of West Florida - Managers' Meeting II  
08/08/85 University of South Alabama - Grid Seminar  
(July)  
08/28/85 Holiday Inn - University Mall - Retirement  
Seminar  
09/24/85 University of South Alabama - Grid Seminar  
(Sept.)  
10/01/85 Lenox Inn - Fair Employment Practices  
10/16/85 Howard Johnson's - Supervisors' Course  
11/01/85 Gulfside Resort - Supervisors' Course  
11/11/85 Lenox Inn - Effective Writing Course  
11/15/85 The Garden Room - Safety & Training Advisory  
Group Meeting  
11/25/85 Holiday Inn - University Mall - Retirement  
Seminar (Nov.)  
11/25/85 Lenox Inn - Effective Writing Course

1986

01/02/86 Holiday Inn - University Mall - Retirement  
Seminar (Dec.)  
02/24/86 University of South Alabama - Grid Seminar  
(Feb.)  
02/24/86 Ramada Beach Resort - EAP Program  
05/29/86 Lenox Inn - Safety & Training Advisory Group  
Meeting

GMAC BUILDING OPEN 06/01/86 - 03/87 (MISCELLANEOUS TRAINING)

06/06/86 Gulfside Resort - Foundations for Effectiveness  
09/04/86 University of South Alabama - Grid Seminar  
(Aug.)  
10/24/86 Holiday Inn - Southern System Safety Directors'  
Meeting  
12/01/86 Gulfside Resort - Foundations for Effectiveness  
12/01/86 Gulfside Resort - Retirement Seminar (Sept.)  
12/01/86 University of South Alabama - Grid Seminar  
(Nov.)

1987

02/13/87 Crossroads Inn - Safety and Training Advisory  
Group Meeting  
04/16/87 Lenox Inn - Teambuilding  
04/17/87 University of South Alabama - Grid Seminar  
(Mar.)

05/19/87 Lenox Inn - Teambuilding  
06/05/87 Holiday Inn - Safety Dinner  
06/09/87 Lenox Inn - Teambuilding  
06/16/87 Lenox Inn - Foundations for Effectiveness  
06/19/87 Lenox Inn - Teambuilding  
07/21/87 Lenox Inn - Teambuilding  
07/22/87 Sandestin Beach Hilton - Southern Electric  
System Seminar  
07/27/87 Crossroads Inn - Safety and Training Advisory  
Group Meeting  
08/06/87 Days Inn - Teambuilding  
08/14/87 Days Inn - Teambuilding  
09/16/87 Holiday Inn - Teambuilding  
09/16/87 University of South Alabama - Grid Seminar  
(Aug.)  
09/16/87 Days Inn - Teambuilding  
09/16/87 Holiday Inn - Teambuilding  
09/16/87 Holiday Inn - Back School  
10/01/87 Days Inn - Teambuilding  
10/01/87 Holiday Inn - Back School  
10/02/87 Crossroads Inn - Safety and Training Advisory  
Group Meeting  
11/05/87 Holiday Inn of Marianna - Back School  
11/17/87 Days Inn - Foundations for Effectiveness  
11/30/87 Days Inn - Supervisors' Course  
11/30/87 University of South Alabama - Grid Seminar  
(Nov.)

1988

01/08/88 Days Inn - Public Safety Meeting  
01/20/88 Bay Point Resort - Teambuilding - Panama City  
02/08/88 Crossroads Inn - Safety and Training Advisory  
Group Meeting  
04/11/88 University of South Alabama - Grid Seminar  
05/17/88 Tops'1 Racquet Club - NESAs Seminar  
06/01/88 Holiday Inn - System Safety Meeting  
06/02/88 Sheraton Coronado Beach - Teambuilding Seminar  
06/22/88 Holiday Inn - NSA Program - G.P.  
07/15/88 Sheraton Coronado Beach - Teambuilding -  
Ft. Walton  
07/15/88 Best Western - Safety and Training Advisory  
Group Meeting  
07/21/88 Holiday Inn - Western Division Safety Dinner  
07/21/88 Days Inn - Labor Relations Meeting  
09/02/88 University of South Alabama - Grid Seminar

09/09/88 Holiday Inn - Troy State University Meeting  
10/07/88 Days Inn - Foundations for Effectiveness  
10/20/88 Days Inn - Retirement Seminar  
11/07/88 Days Inn - Retirement Seminar

TRAINING CENTER OPENED 11/07/88

11/15/88 Holiday Inn - Safety and Training Meeting

1989

01/27/89 University of South Alabama - Grid Seminar  
03/02/89 Holiday Inn - Safety and Training Advisory  
Group Meeting  
04/06/89 University of South Alabama - Grid Seminar  
(Mar.)  
07/05/89 Crossroads Inn - Lineman Development  
07/06/89 Sancier's Restaurant - Lineman Development  
09/12/89 University of South Alabama - Grid Seminar  
(Aug.)  
10/12/89 Ramada Beach Resort - Lineman Development

1990

01/01/90 Best Western - Safety and Training Advisory  
Group Meeting (Nov.)  
02/19/90 Best Western - Safety and Training Advisory  
Group Meeting  
03/01/90 Captain Jim's - Safety Awards Dinner  
05/21/90 Best Western - Safety and Training Advisory  
Group Meeting  
05/22/90 Best Western - Lineman Development

NOTE: No specific records listing the outside space utilized for training and safety courses/meetings have been kept by the Company. This listing results from a reconstruction of the events for which outside space was likely utilized based on expense account records of the Company and is therefore the best estimate of the Company at this time.

CREDIT UNION LEASE ANALYSIS

The lease rate for the Credit Union was determined through negotiations between the Credit Union and Gulf Power Company. The only indicator of the market value which was considered was the nearby GMAC building, which had been occupied under a lease from 1986 to 1989. The lease amount for that building at the expiration of the lease was \$1,500 per month for 3,700 square feet, or \$4.86 per square foot on an annualized basis. The Credit Union lease rate for 1990 is \$680 per month for 1,520 square feet, or \$5.37 per square foot on an annualized basis. The lease rate for the Credit Union escalates each year as listed in the attached lease. Given that the GMAC building has remained vacant since the last lease expired in 1989, the Company's lease arrangement with the Credit Union is reasonably aligned with the market value of the leased space in the area.

LEASE AGREEMENT

STATE OF FLORIDA  
COUNTY OF ESCAMBIA

KNOW ALL MEN BY THESE PRESENTS, that GULF POWER COMPANY, A Maine Corporation, LESSOR, has leased and let and do hereby lease and let unto GULF POWER COMPANY EMPLOYEES CREDIT UNION, LESSEE, its successors and assigns, for a term of five (5) years commencing on the first day of October, 1989, for use for any lawful purpose a certain building containing 1,520 square feet including the office furniture and fixtures described in the attached Exhibit "A" and by reference made a part hereof, together with an exclusive right for Lessee and its customers to use the adjoining parking area located at 201 North Pace Boulevard, Pensacola, Florida, more particularly described as follows:

Lots 19, 20, 21 and 22, all lying in Block "144", West King Tract, of the Plat of City of Pensacola, according to the map copyrighted by Thomas C. Watson in 1906.

Base Rent Schedule: the base rent to be paid by Lessee shall be in the following amounts during the following periods of the five (5) year term of this Lease.

October 1, 1989 - September 30, 1990	\$ 6,480/yr.	\$ 540/mo.
October 1, 1990 - September 30, 1991	\$ 8,160/yr.	\$ 680/mo.
October 1, 1991 - September 30, 1992	\$ 9,480/yr.	\$ 820/mo.
October 1, 1992 - September 30, 1993	\$11,520/yr.	\$ 960/mo.
October 1, 1993 - September 30, 1994	\$13,200/yr.	\$1,100/mo.

Lessor will maintain the roof and exterior structural walls of the building, as well as the parking area. The Lessor, at Lessee's expense, will repair and maintain the heating, air conditioning and plumbing equipment in a safe and fully operable condition, and will maintain and repair all doors, all exterior and interior glass, and the interior of the leased premises. The Lessor will be responsible for the replacement of all heating, air conditioning and plumbing equipment at its sole cost and expense.

Lessor covenants that it is well seized of an indefeasible estate in fee simple in the said property and that it has a good right to lease the same; that the said Lessor shall and will warrant and defend the Lessee, its successors and assigns, in the quiet and peaceable possession and enjoyment thereof for the said term against the lawful claims of all persons whomsoever.

Lessee agrees to pay for any and all utilities and services during the term of this lease and any renewals thereof. Utilities include, but are not limited to electric, water, sewer, telephone and any other utility related charges billed by the State of Florida, Escambia County, City of Pensacola, et al. Services include janitorial service and any other services required or contracted for by Lessee.

If the premises hereby leased are damaged or destroyed by fire, storm or other casualty, rendering said premises unfit for occupancy by the Lessee, Lessee may at its option treat this lease terminated forthwith and all rent shall thereupon cease, but if the said premises be so damaged or destroyed and the Lessor shall repair or rebuild the same within a reasonable time after such damage or destruction, the Lessee shall have the right at its option to reoccupy said premises for the remainder of the term of this lease, but shall not be required to pay rent for the time Lessee is out of possession of said premises.

Lessee shall have the right at any time to remove from the premises all of the items or materials placed in the building by the Lessee, all of which is and shall remain the sole property of the Lessee, and Lessee will be responsible for repairing any damage which may be caused to the leased premises by said removal.

In consideration whereof, Lessee, for itself and its successors, covenants to and with the Lessor, its successors and assigns, that it will punctually pay the rent in the manner and form as herein reserved and that in case any portion thereof remains unpaid for a space of thirty (30) days after the time of payment herein reserved, or in case any of the covenants herein to be done or performed by Lessee be and remain broken or not performed according to the true intent and meaning hereof for the space of thirty (30) days, after written notice by Lessor to lessee of such breach and demand for the performance thereof, then Lessor may re-enter and repossess itself of the premises hereby leased, and any such action shall not be held to constitute a waiver of any right to damages which the Lessor may have for such breach. At the expiration of said term or the sooner termination of this lease, Lessee will quit and surrender said premises in as good a state and condition as reasonable use and wear will permit, damage by the elements or by fire and maintenance and repair to be done by Lessor excepted.

Lessor covenants that it, its successors or assigns will pay all ad valorem real property taxes assessed against the premises which may or might become liens thereon during the term of this lease.

Lessor and Lessee agree that either party to this Lease may terminate said Lease by giving notice in writing to the other party ninety (90) days prior to the desired termination date.

IN TESTIMONY WHEREOF the parties hereto have duly executed this Lease this 6<sup>th</sup> day of October, 1989.

GULF POWER COMPANY

By: [Signature]  
Vice President

ATTEST: [Signature]  
Secretary

GULF POWER COMPANY  
EMPLOYEES CREDIT UNION

By: [Signature]  
President

ATTEST: [Signature]  
Secretary

STATE OF FLORIDA  
COUNTY OF ESCAMBIA

The foregoing instrument was acknowledged before me this 25 day of October, 1989 by EM. FISHER, JR. as Vice President and W.E. TATE, as Secretary of GULF POWER COMPANY, a Maine Corporation, on behalf of the corporation.

[Signature]  
Notary Public

My Commission Expires:

9/12/1993

STATE OF FLORIDA  
COUNTY OF ESCAMBIA

The foregoing instrument was acknowledged before me this 16 day of OCT, 1989 by [Signature] President, and J.L. CARTER, as Secretary of GULF POWER COMPANY EMPLOYEES CREDIT UNION, a Florida Corporation, on behalf of the corporation:

[Signature]  
Notary Public  
My Commission Expires:

My Commission Expires:



GULF POWER FURNITURE

CREDIT UNION

<u>TYPE</u>	<u>QUANTITY</u>
Desk Chairs	7
Side Chairs	11
File (Lateral)	2
Desk with Return	4
30x30 Table	1
File (Fire)	3
File (Card)	1
Four Drawer Credenza File	3
Cashier Counter	
42" High Panels	6
Work Surface Top	4
Pedestals	3
Cantilevers	5
End Panels	2
Transaction Top	4
75" High Panels	2
65" High Panels	17
Shelves	2
Unit Assembly	1
Coffee Table	2
Old Style Files (Four Drawer)	2
Old Style Work Tables	2
Storage Cabinet	1

EXHIBIT - A