

One Energy Place
Pensacola, Florida 32520

Tel 850.444.6111



January 22, 2002

Ms. Blanca S. Bayo, Director
Division of the Commission Clerk and Administrative Services
Florida Public Service Commission
2540 Shumard Oak Boulevard
Tallahassee FL 32399-0870

Dear Ms. Bayo:

RE: Docket No. 010949-EI

Enclosed are an original and fifteen copies of Gulf Power Company's Rebuttal Testimony to be filed in the above docket consisting of the following witnesses:

Robert A. Bell
Charles A. Benore
Francis M. Fisher, Jr.
M. W. Howell
J. Thomas Kilgore, Jr.
Ronnie R. Labrato
Richard J. McMillan
Robert G. Moore
Margaret D. Neyman
Donald S. Roff
R. Michael Saxon
Tony A. Silva and Scott C. Twery

*DNS 00774-02 thru
00785-02*

Sincerely,

A handwritten signature in cursive script that reads "Susan D. Ritenour".

Susan D. Ritenour
Assistant Secretary and Assistant Treasurer

lw

Enclosure

cc: Beggs and Lane
Jeffrey A. Stone, Esquire

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

In re: Request for rate increase by)
Gulf Power Company)
_____)

Docket No. 010949-EI

Certificate of Service

I HEREBY CERTIFY that a copy of the foregoing has been furnished
this 22nd day of January 2002 by U.S. Mail to the following:

Marlene Stern, Esquire
Staff Counsel
FL Public Service Commission
2540 Shumard Oak Boulevard
Tallahassee FL 32399-0863

Douglas A. Shropshire, Lt. Col. USAFR
AFCESA/Utility Litigation Team
6608 War Admiral Trail
Tallahassee FL 32309

Stephen Burgess, Esquire
Office of Public Counsel
c/o The Florida Legislature
111 W. Madison St., Room 812
Tallahassee FL 32399-1400

Michael A. Gross
Vice President
Florida Cable Telecommunications Assn
246 East 6th Avenue, Suite 100
Tallahassee FL 32303

Vicki Kaufman, Esquire
McWhirter Reeves, P.A.
117 S. Gadsden Street
Tallahassee FL 32301

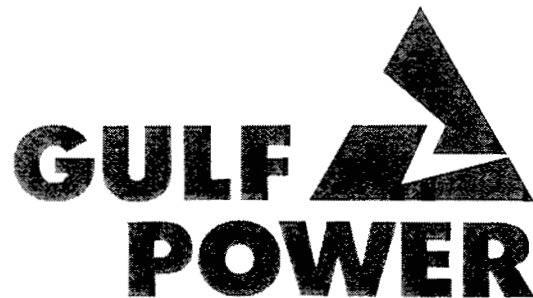


JEFFREY A. STONE
Florida Bar No. 325953
RUSSELL A. BADDERS
Florida Bar No. 0007455
Beggs & Lane
P. O. Box 12950
Pensacola FL 32576
850 432-2451
Attorneys for Gulf Power Company

**BEFORE THE
FLORIDA PUBLIC SERVICE COMMISSION**

DOCKET NO. 010949-EI

**REBUTTAL TESTIMONY AND EXHIBIT
OF
R. MICHAEL SAXON**



A SOUTHERN COMPANY

DOCUMENT NUMBER-DATE

00784 JAN 22 8

FPSC-COMMISSION CLERK

1 GULF POWER COMPANY

2 Before the Florida Public Service Commission
3 Rebuttal Testimony and Exhibit of
4 R. Michael Saxon
5 Docket No. 010949-EI
6 In Support of Rate Relief
7 Date of Filing: January 22, 2002

8 Q. Please state your name, address, and occupation.

9 A. My name is R. Michael Saxon, and my business address is One Energy
10 Place, Pensacola, Florida, 32520. I am the Manager of Corporate
11 Planning for Gulf Power Company

12 Q. Are you the same R. Michael Saxon that provided direct testimony on Gulf
13 Power's behalf in this docket?

14 A. Yes, I am.

15 Q. What is the purpose of your rebuttal testimony?

16 A. The purpose of my rebuttal testimony is to address the testimony of
17 Helmut W. Schultz, III, as it relates to the O & M and Construction
18 Budgets in general and specifically discuss those issues pertaining to
19 Customer Accounts and a portion of General Plant.

20
21 Q. Have you prepared an exhibit that contains information to which you will
22 refer in your rebuttal testimony?

23 A. Yes. Exhibit (RMS-2) was prepared under my supervision and direction.
24
25

1
2
3
4
5
6
7
8
9
10
11
12
13
14
15
16
17
18
19
20
21
22
23
24
25

Counsel: We ask that Mr. Saxon's Exhibit (RMS-2),
consisting of three schedules, be marked for identification as
Exhibit ____ (RMS-2).

Q. Mr. Schultz raises some concerns about Gulf's Construction Budget. How would you respond to these concerns?

A. Gulf's Construction Budget is the Company's best estimate of future capital requirements as of a given point in time. While changing priorities require that adjustments be made from time to time, the Construction Budget is an accurate representation of planned construction activity. The actual results for 2001 are now available, and total capital expenditures were 1.85 percent under budget for 2001.

Q. Are you sponsoring a portion of the General Plant Budget in this filing?

A. Yes. My direct testimony states on page 7 that I am testifying to the portion of General Plant that relates to telecommunications, computer, and other equipment. These General Plant expenditures are projected to be \$1.8 million in the test year. This is well within the range of normal expenditures for what Gulf has been spending for this portion of General Plant for the last three years and expects to spend for the period January 1, 2001 through May 31, 2002. Schedule 1 of my rebuttal exhibit gives a listing and a brief description of the projects that make up the \$1.8 million.

1 Q. Are Mr. Schultz's comments regarding the appropriateness of the test
2 year justified?

3 A. No. The test year represents the first full year of operations for our new
4 combined cycle unit, Smith 3, and also the first full year new rates will be
5 in effect as a result of this case. Gulf utilizes a very straightforward,
6 logical, and comprehensive process in developing its budget. The
7 projected test year reflects what the Company needs for normal utility
8 operations.

9

10 Q. Has Gulf been responsive to the Office of Public Counsel's (OPC) request
11 for information on the Company's budget detail?

12 A. Yes. Gulf has provided the budget detail requested by the OPC. OPC's
13 request for Production of Documents (POD) No. 9 states - "Provide a
14 copy of the O & M budget for the years 2000, 2001, 2002, 2003, and test
15 year in the most detailed format available (i.e. cost center, budget center,
16 etc.)." In response, Gulf provided the budget by cost center for each of
17 the requested years. Each cost center represents one of the 29 planning
18 units that prepare a budget. The five categories listed on the response to
19 POD No. 9 are not grouped by FERC function, but rather by Vice-
20 President reporting areas.

21

22 Q. Mr. Schultz refers to a more detailed response to POD No. 9. How was
23 that provided?

24 A. Subsequent to a verbal request from the OPC consultants, Gulf prepared
25 and provided an account and sub account (FERC/Sub) detail response to
26 POD No. 9. Since Gulf's response to POD No. 9 is not a functional

1 display of Gulf's budget (POD No. 9 is a reporting view by Vice President),
2 the FERC/Sub information will tie only in total to the response to POD
3 No. 9.

4

5 Q. Was additional information provided to the OPC consultants during their
6 review of documents made available at Gulf Power Corporate
7 headquarters?

8 A. Yes. Based on a verbal request from the OPC consultants during their
9 review of discovery at Gulf's Corporate Office, Gulf promptly prepared and
10 provided a monthly detail by FERC/Sub for each of the years 2002 and
11 2003. This information consisted of a total of 78 pages for each year. For
12 FERC Account 500, Gulf's Production function uses several additional
13 fields to help them track their costs by plant, unit, and/or project. The 116
14 entries for FERC Account 500 have other segment characteristics used by
15 Production to help them monitor their actual & budget expenses.
16 Schedule 2 of my rebuttal exhibit is a monthly FERC/Sub listing for the
17 years 2002 and 2003. This schedule has summed up for each FERC/Sub
18 the information contained on the 78-page document provided earlier.

19

20 Q. Does Gulf's O & M quarterly variance report submitted in response to
21 OPC's POD No. 4 suggest that a more detailed budget exists?

22 A. No. Mr. Schultz had difficulty comparing Gulf's response to POD No. 9
23 and its response to POD No. 4 due to a reorganization at Gulf in the
24 summer of 2000 that shifted some of the Planning Unit responsibilities
25 among the Vice-Presidents. The format of our variance report did not

1 reflect this change until the year 2001. Also on the variance report
2 provided in response to POD No. 4, the Southern Company Services
3 charges are listed with each Planning Unit and on the response to POD
4 No. 9 they are all listed in one Planning Unit. Schedule 3 of my rebuttal
5 exhibit displays the response to POD No. 9 and reconciles it to the
6 response to POD No. 4.

7

8 Q. Is Gulf's O & M quarterly variance report sufficiently detailed for the
9 Company to use as a tool for decision making and planning?

10 A. Yes. Gulf's O & M variance reports help the Company monitor expenses
11 and aid in year-end forecasting for each of the Planning Units.

12 Explanations are required when a variance meets the guidelines as
13 outlined in my direct testimony on page 10, lines 21 through 23. These
14 explanations are usually handled in a memo format. The variance reports
15 are prepared in a functional format by each Planning Unit and are not
16 meant to provide a detailed breakdown. If additional detail is required, my
17 department addresses the issue with the Planning Units and questions
18 are answered.

19

20 Q. On pages 17 and 18 of Mr. Schultz's testimony, there is a discussion on
21 the number of positions and associated expenses for the projected test
22 year. Do you agree that the 19 positions should be removed from the
23 projected test year?

24 A. No. The positions reflected in the test year and beyond represent the
25 employees that Gulf intends to have during the test year in order to

1 accomplish its objectives, including the new activities and programs that
2 are to be implemented within the Power Generation and Power Delivery
3 areas as described in the direct testimony of Mr. Moore and Mr. Fisher.
4 Gulf's test year expenses include six cooperative educational students
5 not included in the actual 2000 number; an addition of 11 positions in
6 Power Delivery for a class of employees that will be trained together in the
7 earned progression program; and two positions in the Company's
8 Leadership Development program. Gulf utilizes the cooperative education
9 program to provide a resource pool of potential employees that have
10 some working knowledge of the Company and a proven track record of
11 ability. The Leadership Development program is used to broaden the
12 experience of selected employees in order to have a group ready to
13 assume increasingly responsible positions, as they become available.

14
15 Q. Please address Mr. Schultz's concern that there is a lack of justification
16 for the significant increase in the Account 90300205-Postage.

17 A. In the preparation of the 2001 budget and forecasted years, an error
18 occurred in the breakdown of expenses budgeted to accounts 90300205-
19 Postage and 90300202-Operations. A portion of the amount in the test
20 year for Account 90300205-Postage should have been budgeted in
21 Account 90300202-Operations. If the correct amount were budgeted for
22 Account 90300205-Postage in the test year it would be \$1,172,772. This
23 compares favorably to actual Postage for 2000 of \$1,118,728. Had the
24 correct amount been budgeted for Account 90300202 – Operations, the
25 test year amount would still be under the 2000 Actual for this account.

1 Q. Are the adjustments to customer record expenses proposed by
2 Mr. Schultz appropriate?
3 A. No. The Company centralized the operations and maintenance of the
4 corporate and district facilities and began charging the associated
5 expenses to functional accounts in order to more accurately track facility
6 expenses to the functions. Prior to this time, these expenses were being
7 budgeted and charged in an Administrative and General account. A
8 change in the allocation of these charges for customer record expenses
9 accounts for \$657,754 during the test year, which explains why the test
10 year is higher than the year 2000 expenses. Mr. Schultz's adjustment of
11 \$546,261 to customer records is not justified when taking this into
12 consideration.

13

14 Q. Mr. Saxon, please summarize your rebuttal testimony.

15 A. My rebuttal testimony addresses several of Mr. Schultz's assertions
16 regarding the Company's O & M and Construction budgets. I have
17 addressed Mr. Schultz's concern on my portion of the General Plant
18 Construction Budget, the issue of new employees, and the Customer
19 Accounts expense in the test year.

20

21 Q. Mr. Saxon does that conclude your testimony?

22 A. Yes.

23

24

25

Portion of the General Plant Budget
January 1, 2001 Through May 31, 2002

General Plant	\$
Wireless	268,500
AV Equip/Print Services	41,000
Telephone System Additions and Replacement	115,000
Transport Network	951,050
Data Networks Additions	464,800
Field Computing	150,000
Total	<u><u>1,990,350</u></u>

Florida Public Service Commission
Docket No. 010949-EI
GULF POWER COMPANY
Witness: R. M. Saxon
Exhibit No. _____ (RMS-2)
Schedule 1
Page 2 of 2

Portion of the General Plant Budget
Test Year Ending May 31, 2003

General Plant	\$
Wireless	150,000
AV Equip/Print Services	48,000
Telephone System Additions and Replacement	88,000
Transport Network	691,450
Data Networks Additions	678,000
Field Computing	100,000
Total	<u>1,755,450</u>

**GULF POWER COMPANY
BUDGET YEAR 2002
FERC/SUB BY MONTH**

SUB JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	ANNUAL AMOUNT
50000000												
714,568	597,691	690,220	656,146	324,935	645,399	721,273	676,967	721,437	680,414	293,821	677,034	7,399,905
50100000												
165,790	150,211	150,199	149,651	154,029	146,893	187,273	149,667	148,065	153,608	154,029	145,173	1,854,588
50100011												
141,076	143,709	145,378	145,378	195,912	144,040	145,092	146,355	147,553	150,188	201,703	160,037	1,866,421
50100012												
1,256	1,254	1,291	1,291	1,937	1,248	1,291	1,291	1,291	1,291	1,937	1,404	16,782
50100031												
23,425	28,925	31,675	31,675	31,675	31,675	31,675	31,675	31,675	37,175	37,175	53,839	402,264
50200000												
310,563	312,709	316,001	316,015	451,555	314,579	316,056	319,365	322,379	324,455	463,029	339,457	4,106,163
50200101												
325	375	400	400	400	400	400	400	400	450	450	600	5,000
50500000												
291,643	294,346	297,238	297,376	416,750	295,969	297,407	300,421	303,115	305,870	428,031	320,413	3,848,579
50600000												
666,676	668,948	687,269	677,234	853,945	708,446	709,132	698,019	707,017	707,815	864,816	766,000	8,715,317
50600001												
104,112	39,105	39,105	39,104	39,105	39,103	39,118	41,846	39,104	39,104	39,105	39,119	537,030
50600002												
26,571	26,566	26,735	26,731	28,926	26,731	26,744	26,731	26,731	26,731	28,926	26,429	324,552
50600003												
20,741	20,838	21,358	21,730	54,564	21,730	21,730	21,730	21,730	21,827	28,161	22,074	298,213
50600102												
0	680,000	6,000	0	0	0	0	92,106	0	0	0	0	778,106
50600103												
5,299	5,349	12,524	5,524	7,459	5,524	5,524	5,524	5,524	5,574	7,509	5,712	77,046
50600104												
223	1,738	245	245	245	245	245	245	245	260	260	304	4,500
50600105												
20,802	22,102	22,950	72,950	25,538	22,950	22,950	22,950	122,950	24,250	26,838	28,040	435,270
50600106												
33,954	32,749	33,064	32,499	33,064	32,287	36,590	32,641	32,428	33,482	33,693	33,916	400,367
50600108												
31,248	863	920	920	920	920	920	920	920	1,035	1,035	1,379	42,000
50600109												
408	458	3,298	483	483	3,297	1,483	483	3,297	533	533	3,501	18,257
50600110												
0	0	0	0	0	0	0	0	0	0	0	3,000	3,000
50600111												
17,293	17,801	18,266	18,314	21,121	18,314	18,335	18,314	18,314	18,827	21,634	20,241	226,774

**GULF POWER COMPANY
BUDGET YEAR 2002
FERC/SUB BY MONTH**

SUB JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	ANNUAL AMOUNT
50600112												
1,625	1,876	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,251	2,251	2,997	25,000
51000000												
649,725	565,474	627,487	601,880	479,707	604,354	692,167	626,798	681,806	631,584	470,090	636,511	7,267,583
51100000												
317,363	334,985	343,989	343,315	382,408	419,409	366,901	359,297	367,711	425,136	440,926	484,487	4,585,927
51200000												
1,368,747	1,863,235	2,284,901	5,024,488	4,919,638	2,307,157	1,818,841	1,183,429	1,508,191	1,768,782	2,774,593	2,873,050	29,695,052
51200101												
3,250	3,750	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,500	4,500	6,000	50,000
51200116												
4,005	4,005	4,005	4,005	4,005	4,005	4,005	4,005	4,005	4,005	4,005	3,945	48,000
51300000												
750,441	1,376,817	1,476,590	2,119,757	1,683,240	360,268	267,788	283,483	371,518	517,359	588,484	450,514	10,246,259
51300001												
0	26,250	38,250	114,750	115,750	0	0	0	0	0	0	0	295,000
51400000												
124,363	112,951	117,543	116,993	122,111	117,675	116,748	117,618	117,757	124,693	129,094	150,850	1,468,396
51400105												
13,069	13,675	13,978	13,978	13,978	13,978	13,978	13,978	13,978	14,584	14,584	16,283	170,041
54600000												
3,032	3,032	3,038	3,038	10,340	14,041	14,041	14,041	14,041	14,041	16,001	14,041	122,727
54800000												
1,886	1,886	1,904	1,910	2,864	63,621	63,621	64,281	64,819	64,821	97,214	64,776	493,603
54900000												
2,725	2,725	2,725	2,725	3,724	20,847	20,879	21,003	21,106	21,106	28,953	21,168	169,686
55100000												
496	496	516	516	774	8,557	8,557	8,557	8,557	8,557	12,061	8,557	66,201
55200000												
28	28	28	28	43	6,542	6,571	6,588	6,601	6,601	7,129	6,628	46,815
55300000												
40,469	40,469	96,719	40,469	41,761	202,906	146,656	148,188	203,883	149,033	166,698	204,714	1,481,965
55400000												
113	113	113	113	170	1,440	1,440	1,457	1,470	1,470	2,015	1,475	11,389
55600010												
105,378	92,898	92,399	88,857	93,804	88,731	119,337	91,032	89,643	92,958	93,786	83,066	1,131,889
55700010												
116,766	104,775	104,286	100,583	104,348	99,049	131,231	101,773	100,410	103,714	104,548	96,773	1,268,256
56000100												
87,646	73,464	83,127	78,568	45,138	84,237	94,630	82,754	79,140	82,602	47,349	84,709	923,364
56100100												
185,439	176,327	178,090	176,181	210,394	179,266	200,906	180,872	179,942	182,729	210,329	174,716	2,235,191

**GULF POWER COMPANY
BUDGET YEAR 2002
FERC/SUB BY MONTH**

SUB JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	ANNUAL AMOUNT
56100300 9,949	9,949	11,321	10,629	10,734	11,734	10,834	10,734	12,634	10,734	10,734	17,602	137,588
56200110 6,644	6,644	6,679	6,679	7,433	9,116	6,679	6,789	6,901	6,901	10,221	6,898	87,584
56300046 134	134	134	134	134	134	134	134	134	134	134	137	1,611
56300116 45,967	28,293	23,888	61,420	23,888	24,875	26,694	20,172	24,786	22,577	18,670	11,493	332,723
56300119 4,973	21,829	4,972	2,864	2,864	2,864	2,864	1,599	1,599	1,599	1,599	1,566	51,192
56300236 231	231	231	231	231	238	231	288	231	231	231	284	2,889
56300990 13,919	7,368	5,732	19,649	5,732	4,912	6,549	4,093	5,732	4,912	2,456	818	81,872
56600100 37,244	37,265	40,654	38,820	39,878	41,907	39,162	39,613	42,029	39,162	39,795	42,690	478,219
56700100 97,058	97,058	97,108	97,058	97,058	97,108	97,058	97,058	97,108	97,058	97,058	95,771	1,163,559
56800100 26,716	22,936	27,722	25,803	15,424	31,098	26,908	27,274	27,068	26,875	18,577	28,522	304,923
56900207 11,004	10,263	10,265	10,072	10,629	9,988	11,793	10,122	10,044	10,234	10,629	9,546	124,589
57000100 28,335	41,867	33,950	31,122	30,358	90,996	79,749	68,804	35,819	25,776	34,683	34,292	535,751
57000800 123	306	108	153	123	108	138	108	123	78	78	90	1,536
57000904 2,072	2,072	2,072	2,072	2,072	2,072	2,072	2,072	2,072	2,072	2,072	2,048	24,840
57100111 44,032	44,032	44,032	44,032	44,032	106,217	106,981	106,217	114,778	80,484	80,484	80,109	895,430
57100304 1,392	736	573	1,964	573	492	655	409	573	492	245	84	8,188
57100511 17,596	9,634	7,643	24,560	7,643	6,648	8,637	5,653	7,643	6,648	3,663	1,671	107,639
57300100 8,417	8,413	10,080	9,120	10,938	10,076	8,768	8,760	10,080	8,760	10,938	11,661	116,011
58000100 436,871	386,061	435,466	419,108	272,314	453,811	440,693	437,651	419,614	433,980	290,290	444,786	4,870,645
58000102 7,195	6,497	7,448	7,212	7,448	7,212	7,448	7,448	7,212	7,448	7,212	7,433	87,213
58000151 904	742	849	797	694	1,046	721	1,003	827	810	796	1,045	10,234
58100100 69,756	65,961	66,200	65,470	73,453	66,993	75,956	67,661	67,276	68,451	73,405	65,168	825,750

**GULF POWER COMPANY
BUDGET YEAR 2002
FERC/SUB BY MONTH**

SUB	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	ANNUAL AMOUNT
58200100													
21,654	21,492	21,876	22,038	27,857	26,821	22,202	22,731	22,440	22,278	32,460	22,440	286,289	
58300100													
75	75	75	87	87	108	117	99	87	87	108	69	1,074	
58300111													
30,645	23,472	24,414	29,298	36,947	35,354	25,684	32,670	29,601	27,036	35,233	29,259	359,613	
58300112													
21,441	12,953	14,039	19,821	28,865	20,239	15,542	23,547	19,659	16,629	19,266	19,288	231,289	
58300200													
-19,107	-19,107	-19,107	-21,836	-21,836	-27,295	-30,025	-24,566	-21,836	-21,836	-27,295	-19,104	-272,950	
58300211													
1,251	1,251	1,251	1,251	1,251	1,251	1,251	1,251	1,251	1,251	1,251	1,239	15,000	
58300900													
90,990	73,035	75,736	87,801	111,246	105,625	79,101	96,288	88,754	82,378	110,078	88,753	1,089,785	
58400331													
6,165	5,775	6,168	7,333	6,556	7,196	5,778	6,192	5,828	6,995	6,885	6,248	77,119	
58400332													
20,633	18,053	20,633	28,370	23,211	23,211	18,053	20,633	18,053	25,790	20,633	20,624	257,897	
58400400													
-13,848	-12,117	-13,848	-19,042	-15,580	-15,580	-12,117	-13,848	-12,117	-17,310	-13,848	-13,850	-173,105	
58400950													
53,085	49,245	53,106	49,771	60,577	53,324	59,517	53,297	52,879	53,488	58,736	52,365	649,390	
58500112													
41,004	34,276	40,486	31,604	31,874	38,772	31,874	27,758	27,949	27,142	37,234	31,984	401,957	
58500192													
22,173	19,538	21,984	18,504	18,611	24,364	18,611	17,114	17,305	16,989	24,134	18,886	238,213	
58600110													
78,279	78,279	78,787	78,787	111,693	78,787	78,787	79,839	80,898	80,898	114,855	80,704	1,020,593	
58600111													
22,575	22,867	23,072	22,504	26,096	25,970	22,132	22,337	22,497	23,151	28,190	21,636	283,027	
58600112													
1,392	1,473	1,473	1,392	1,473	1,473	1,311	1,311	1,311	1,473	1,146	1,146	16,374	
58600114													
174	184	184	174	184	184	164	164	164	184	144	142	2,046	
58600115													
2,080	2,168	2,168	2,080	2,332	2,168	1,987	1,994	2,001	2,182	1,992	1,812	24,964	
58600200													
-7,004	-7,416	-7,416	-7,004	-7,416	-7,416	-6,592	-6,592	-6,592	-7,416	-5,768	-5,768	-82,400	
58600300													
74,222	65,697	75,424	65,846	78,569	66,555	69,934	68,872	65,396	52,704	84,952	68,142	836,313	
58600400													
-3,414	-3,615	-3,615	-3,414	-3,615	-3,615	-3,214	-3,214	-3,214	-3,615	-2,812	-2,813	-40,170	

**GULF POWER COMPANY
BUDGET YEAR 2002
FERC/SUB BY MONTH**

SUB JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	ANNUAL AMOUNT
58700100												
435	385	435	435	486	435	486	458	410	385	385	381	5,116
58700400												
34,556	33,911	35,323	35,323	40,064	45,582	35,045	34,708	36,200	35,568	49,024	35,422	450,726
58700401												
2,318	2,318	2,358	2,358	3,421	2,358	2,358	2,380	2,402	2,402	3,485	2,389	30,547
58700482												
22,543	22,024	23,159	23,159	31,650	23,159	23,650	23,404	22,887	22,640	30,640	22,574	291,489
58800170												
12,278	12,278	17,399	17,399	22,515	23,533	22,515	17,437	17,476	43,060	13,426	12,348	231,664
58800173												
8,881	7,959	8,507	8,200	11,023	7,894	9,122	8,200	8,507	8,200	11,023	7,893	105,409
58800190												
132,825	133,299	134,353	139,898	154,165	141,817	150,125	160,805	139,573	138,693	146,897	142,390	1,714,840
58900100												
6,957	6,957	6,957	6,957	6,957	6,957	6,957	6,957	6,957	6,957	6,957	6,976	83,503
59000100												
233,066	193,489	232,653	220,805	104,907	253,619	230,397	234,920	221,388	231,830	124,398	235,831	2,517,303
59100100												
191	406	174	227	191	174	210	174	191	138	138	153	2,367
59100207												
61,651	54,985	54,946	101,281	105,336	100,519	116,770	101,725	101,027	102,741	105,336	97,097	1,103,414
59200100												
124,763	193,437	123,681	127,792	150,279	150,962	145,126	109,765	118,728	99,756	122,533	116,332	1,583,154
59200800												
982	2,455	861	1,227	982	861	1,106	861	982	613	613	737	12,280
59300100												
352,778	352,778	352,778	352,778	352,778	352,778	352,778	352,778	352,778	352,778	352,778	354,437	4,234,995
59300200												
352,186	420,316	264,499	348,487	304,188	301,161	420,566	286,239	377,104	363,803	381,249	342,388	4,162,186
59300201												
1,310	1,310	1,228	1,147	1,189	1,802	1,353	1,435	2,047	1,310	1,147	1,096	16,374
59300203												
13,304	12,280	13,304	4,094	4,094	4,094	4,094	4,094	12,280	13,304	12,280	5,120	102,342
59300205												
105,034	105,034	105,034	40,861	40,861	40,861	40,861	40,861	34,444	40,861	34,444	40,844	670,000
59300208												
3,154	3,154	3,154	1,825	1,825	1,825	1,825	1,825	1,693	1,825	1,693	1,786	25,584
59300210												
14,934	14,934	14,934	14,934	14,934	3,953	3,953	3,953	3,953	3,953	3,953	3,969	102,357
59300250												
12,099	15,208	21,530	12,205	19,770	12,205	14,066	14,190	14,314	13,690	18,270	13,677	181,224

**GULF POWER COMPANY
BUDGET YEAR 2002
FERC/SUB BY MONTH**

SUB JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	ANNUAL AMOUNT
59300295												
9,853	12,467	4,714	11,265	8,367	10,071	11,254	15,216	10,085	6,807	4,469	8,007	112,575
59300400												
33,568	33,114	31,341	34,525	33,161	45,965	36,345	35,856	33,998	32,633	43,222	32,064	425,792
59400100												
819	6,550	20,468	8,187	6,550	8,187	8,187	6,550	6,550	6,550	1,637	1,637	81,872
59400500												
141,567	141,567	141,681	141,681	163,032	189,772	163,032	153,377	143,720	143,720	161,032	122,368	1,806,549
59400505												
0	0	32,748	32,748	32,748	0	0	0	16,375	16,375	16,375	16,375	163,744
59500100												
49,700	55,415	55,625	57,534	70,657	49,910	61,346	57,797	58,062	50,438	48,570	65,666	680,720
59500211												
3,671	3,671	3,671	3,671	3,671	3,671	3,671	3,671	3,671	3,671	3,671	3,619	44,000
59500301												
2,458	2,458	20,470	20,470	20,470	2,458	2,458	2,458	2,458	2,458	2,458	799	81,873
59600112												
11,651	9,119	11,450	8,106	8,206	8,916	8,206	6,585	6,585	6,282	8,106	8,105	101,317
59600192												
65,544	55,604	64,792	51,673	52,070	64,743	52,070	46,083	46,460	45,270	62,777	52,420	659,506
59700100												
9,927	9,429	10,085	9,371	11,595	9,495	9,534	9,553	9,374	8,662	11,891	9,356	118,272
59800100												
34,523	34,521	34,752	35,186	38,483	35,182	35,364	35,849	34,949	34,900	37,977	34,615	426,301
90100010												
27,925	27,925	28,670	28,670	38,332	28,670	28,670	28,670	28,670	28,670	38,332	28,546	361,750
90200010												
14,469	14,469	15,041	15,041	22,454	15,041	15,041	15,041	15,041	15,041	22,454	15,046	194,179
90200020												
122,993	122,993	123,008	123,008	173,936	123,008	123,008	125,039	127,083	127,083	180,041	126,801	1,598,001
90200030												
112	112	112	112	112	112	112	112	112	112	112	99	1,331
90200040												
641	641	641	641	641	641	641	641	641	641	641	631	7,682
90300010												
163,697	106,271	158,833	141,786	-60,465	141,986	159,133	158,953	142,166	159,153	-77,432	157,829	1,351,910
90300020												
232,908	232,889	240,069	240,469	333,075	240,451	240,506	240,682	240,695	241,895	333,716	240,095	3,057,450
90300021												
8,118	8,118	8,433	8,433	12,521	8,433	8,433	8,433	8,433	8,433	12,521	8,425	108,734
90300030												
178,486	177,457	182,245	181,918	245,408	181,843	184,481	181,995	181,918	182,245	245,408	181,335	2,304,739
90300080												
845	845	845	845	845	845	845	845	845	845	845	836	10,131

**GULF POWER COMPANY
BUDGET YEAR 2002
FERC/SUB BY MONTH**

SUB JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	ANNUAL AMOUNT
90300100												
6,669	6,669	6,907	6,907	10,276	6,907	6,907	6,918	6,929	6,929	10,308	6,929	89,255
90300110												
21,985	21,985	22,002	22,002	31,105	22,002	22,002	22,358	22,714	22,714	32,171	22,631	285,671
90300120												
1,229	1,229	1,229	1,229	1,229	1,229	1,229	1,229	1,229	1,229	1,229	1,217	14,736
90300130												
4,051	4,051	4,051	4,051	4,051	4,051	4,051	4,051	4,051	4,051	4,051	3,999	48,560
90300140												
8	8	8	8	8	8	8	8	8	8	8	12	100
90300202												
231,761	222,203	221,292	217,605	221,284	216,285	246,613	218,406	216,563	219,604	216,739	214,422	2,662,777
90300203												
17,561	17,561	17,561	17,561	17,561	17,561	17,561	17,561	17,561	17,561	17,561	17,570	210,741
90300205												
136,198	136,198	136,198	136,198	136,198	136,198	136,198	136,198	136,198	136,198	136,198	136,194	1,634,372
90300210												
15,581	15,581	15,581	15,581	15,581	15,581	15,581	15,581	15,581	15,581	15,581	15,584	186,975
90400020												
178,245	81,417	76,902	68,496	146,177	120,179	131,544	140,884	160,966	148,512	137,148	166,258	1,556,728
90500010												
65,197	65,815	65,815	65,815	65,815	65,815	65,815	65,815	65,815	65,815	65,622	65,658	788,812
90700010												
132,522	85,803	127,213	113,410	-66,034	113,410	127,213	127,213	113,410	127,213	-79,838	126,033	1,047,568
90701010												
13,026	13,026	13,547	13,547	20,323	13,547	13,547	13,547	13,547	13,547	20,323	13,549	175,076
90701015												
55,388	55,373	55,720	57,888	66,731	64,382	66,593	68,733	70,902	70,902	79,746	76,963	789,321
90701900												
10,155	10,155	10,561	10,561	15,843	10,561	10,561	10,561	10,561	10,561	15,843	10,563	136,486
90701901												
1,448	1,760	2,072	2,512	3,080	3,521	3,960	4,400	4,841	5,153	5,409	5,501	43,657
90701910												
9,036	9,036	9,398	9,398	14,098	9,398	9,398	9,398	9,398	9,398	14,098	9,398	121,452
90701911												
1,325	1,505	1,685	2,062	2,634	3,011	3,387	3,763	4,140	4,320	4,713	4,555	37,100
90801100												
50,370	50,370	52,388	52,388	78,590	52,388	52,388	52,388	52,388	52,388	78,590	52,391	677,027
90801101												
16,036	20,511	18,953	21,179	24,112	43,959	38,920	38,877	57,340	39,524	70,380	46,083	435,874
90801105												
27,498	27,498	28,600	28,600	42,903	28,600	28,600	28,600	28,600	28,600	42,903	28,590	369,592
90801106												
10,076	11,362	12,618	14,256	16,212	17,968	20,498	22,164	23,756	37,283	25,751	27,691	239,635

**GULF POWER COMPANY
BUDGET YEAR 2002
FERC/SUB BY MONTH**

SUB JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	ANNUAL AMOUNT
90801115												
14,747	14,747	15,338	15,338	23,009	15,338	15,338	15,338	15,338	15,338	23,009	15,343	198,221
90801116												
2,019	2,366	2,701	3,295	4,120	4,729	5,323	5,930	6,503	6,850	7,346	8,371	59,553
90801117												
1,411	1,411	1,468	1,468	2,202	1,468	1,468	1,468	1,468	1,468	2,202	1,464	18,966
90801118												
238	253	251	318	415	503	569	652	691	705	812	988	6,395
90801148												
120	160	200	240	280	320	360	400	440	480	480	520	4,000
90801150												
7,457	7,457	7,757	7,757	11,636	7,757	7,757	7,757	7,757	7,757	11,636	7,744	100,229
90801151												
3,215	4,166	5,109	6,152	7,277	8,330	9,373	10,425	11,454	12,405	12,590	13,770	104,266
90801155												
3,090	3,090	3,214	3,214	4,822	3,214	3,214	3,214	3,214	3,214	4,822	3,210	41,532
90801156												
727	886	1,032	1,228	1,443	1,653	1,848	2,054	2,229	2,387	2,461	2,694	20,642
90801160												
27,408	27,408	28,506	28,506	42,763	28,506	28,506	28,506	28,506	28,506	42,763	28,504	368,388
90801161												
97,161	97,304	97,305	99,864	104,654	107,387	109,937	112,629	114,952	115,090	119,934	121,504	1,297,721
90801163												
167	167	167	167	167	167	167	167	167	167	167	163	2,000
90801188												
2,880	3,840	4,800	5,760	6,720	7,680	8,640	9,600	10,560	11,520	11,520	12,480	96,000
90801200												
22,137	22,137	23,024	23,024	34,540	23,024	23,024	23,024	23,024	23,024	34,540	23,028	297,550
90801201												
2,122	2,345	2,560	3,044	3,778	4,272	4,755	5,247	5,716	5,938	6,462	6,940	53,179
90801210												
171	171	178	178	266	178	178	178	178	178	266	173	2,293
90801211												
25	25	25	25	25	25	25	25	25	25	25	25	300
90801215												
15,857	15,857	16,491	16,491	24,740	16,491	16,491	16,491	16,491	16,491	24,740	16,497	213,128
90801216												
1,478	1,671	1,842	2,238	2,810	3,233	3,627	4,045	4,406	4,598	5,008	5,404	40,360
90801217												
1,912	1,912	1,988	1,988	2,983	1,988	1,988	1,988	1,988	1,988	2,983	1,991	25,697
90801218												
508	613	701	858	1,045	1,223	1,379	1,552	1,681	1,785	1,892	2,158	15,395
90801235												
2,682	2,682	2,789	2,789	4,184	2,789	2,789	2,789	2,789	2,789	4,184	2,792	36,047
90801236												
1,236	1,596	1,956	2,323	2,699	3,066	3,434	3,802	4,169	4,529	4,545	4,912	38,267

Florida Public Service Commission
 Docket No. 010949-EI
 GULF POWER COMPANY
 Witness: R.M. Saxon
 Exhibit No. _____ (RMS-2)
 Schedule 2
 Page 8 of 28

**GULF POWER COMPANY
BUDGET YEAR 2002
FERC/SUB BY MONTH**

SUB JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	ANNUAL AMOUNT
90801275												
13,199	13,199	13,726	13,726	20,593	13,726	13,726	13,726	13,726	13,726	20,593	13,732	177,398
90801276												
2,218	2,486	2,718	3,219	3,902	4,446	4,946	5,481	5,920	6,186	6,653	7,136	55,311
90801280												
6,306	6,306	6,559	6,559	9,839	6,559	6,559	6,559	6,559	6,559	9,839	6,557	84,760
90801281												
1,044	1,286	1,529	1,836	2,209	2,516	2,823	3,130	3,437	3,680	3,809	4,117	31,416
90801285												
15,771	15,771	16,403	16,403	24,606	16,403	16,403	16,403	16,403	16,403	24,606	16,392	211,967
90801286												
1,895	2,145	2,363	2,781	3,321	3,779	4,195	4,643	5,007	5,255	5,591	5,996	46,971
90801288												
8,373	7,468	7,503	7,149	7,963	7,138	9,624	7,418	7,273	7,564	8,113	6,775	92,361
90801290												
25,812	25,812	26,846	26,846	40,271	26,846	26,846	26,846	26,846	26,846	40,271	26,844	346,932
90801291												
8,751	9,363	9,930	12,257	16,237	18,619	20,944	23,313	25,564	26,264	29,697	32,137	233,076
90801295												
3,023	3,023	3,144	3,144	4,716	3,144	3,144	3,144	3,144	3,144	4,716	3,143	40,629
90801296												
530	666	802	969	1,166	1,333	1,500	1,666	1,833	1,969	2,030	2,196	16,660
90801315												
8,964	8,964	9,323	9,323	13,985	9,323	9,323	9,323	9,323	9,323	13,985	9,322	120,481
90801316												
607	687	767	939	1,203	1,375	1,547	1,719	1,890	1,971	2,154	2,325	17,184
90801330												
3,431	3,431	3,569	3,569	5,353	3,569	3,569	3,569	3,569	3,569	5,353	3,566	46,117
90801331												
2,533	2,598	2,663	2,812	3,609	3,945	4,094	4,243	4,392	5,458	5,626	5,762	47,735
90801380												
5,713	5,713	5,941	5,941	8,913	5,941	5,941	5,941	5,941	5,941	8,913	5,942	76,781
90801381												
1,451	1,451	1,451	2,538	2,676	23,404	4,795	4,864	5,499	6,066	6,203	5,653	66,051
90801385												
8,022	8,022	8,344	8,344	12,517	8,344	8,344	8,344	8,344	8,344	12,517	8,341	107,827
90801386												
2,325	2,325	2,325	3,643	4,183	25,695	6,759	7,029	7,881	8,464	9,002	8,631	88,262
90801390												
21,685	21,685	22,554	22,554	33,833	22,554	22,554	22,554	22,554	22,554	33,833	22,552	291,466
90801391												
3,607	3,607	3,607	5,629	6,506	39,064	10,462	10,900	12,218	13,101	13,975	13,433	136,109
90801395												
5,409	5,409	5,626	5,626	8,439	5,626	5,626	5,626	5,626	5,626	8,439	5,622	72,700

**GULF POWER COMPANY
BUDGET YEAR 2002
FERC/SUB BY MONTH**

SUB JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	ANNUAL AMOUNT
90801396												
2,095	2,095	2,095	3,156	3,678	20,180	5,755	6,015	6,721	7,166	7,686	7,449	74,091
90801500												
8,677	8,677	9,025	9,025	13,538	9,025	9,025	9,025	9,025	9,025	13,538	9,025	116,630
90801501												
7,453	7,766	8,198	10,122	14,010	16,409	35,374	37,533	39,718	40,073	43,363	45,332	305,351
90801550												
15,307	15,307	15,920	15,920	23,883	15,920	15,920	15,920	15,920	15,920	23,883	15,922	205,742
90801551												
27,008	27,009	27,009	33,625	46,853	53,469	60,261	66,883	73,497	73,497	86,493	122,255	697,859
90801671												
6,170	6,720	7,270	8,908	11,633	13,270	14,908	16,546	18,183	18,733	20,908	22,551	165,800
90801700												
6,407	6,407	6,664	6,664	9,996	6,664	6,664	6,664	6,664	6,664	9,996	6,663	86,117
90801701												
4,248	4,340	4,432	5,518	7,596	8,682	9,766	10,852	11,937	12,029	14,016	14,893	108,309
90801850												
10,356	10,356	10,771	10,771	16,157	10,771	15,866	15,866	15,866	15,866	23,798	15,866	172,310
90801851												
12,220	13,727	15,264	18,774	23,943	27,282	30,620	33,960	37,335	38,905	42,568	47,053	341,651
90801870												
4,298	4,298	4,470	4,470	4,470	6,706	4,470	4,470	4,470	4,470	6,706	4,471	57,769
90801871												
2,978	2,978	2,978	3,389	4,211	4,622	5,033	5,445	5,855	5,855	6,677	6,917	56,938
90801875												
624	624	650	650	650	974	650	650	650	650	974	649	8,395
90801876												
203	248	293	355	435	497	559	621	683	728	762	778	6,162
90801881												
750	1,000	1,250	1,500	1,750	2,000	2,250	2,500	2,750	3,000	3,000	3,250	25,000
90901101												
6,334	8,122	9,911	11,699	13,488	15,276	17,307	19,095	28,628	23,882	23,882	25,426	203,050
90901106												
5,101	6,676	8,251	9,826	11,401	12,976	14,551	16,126	17,701	19,276	19,276	20,839	162,000
90901115												
470	470	489	489	733	489	489	489	489	489	733	489	6,318
90901116												
3,017	4,017	5,017	6,017	7,017	8,017	9,017	10,017	11,017	12,017	12,017	13,013	100,200
90901118												
1,500	2,000	2,500	3,000	3,500	4,000	4,500	5,000	5,500	6,000	6,000	6,500	50,000
90901120												
1,959	1,959	2,037	2,037	3,056	2,037	2,037	2,037	2,037	2,037	3,056	2,037	26,326
90901121												
5,500	5,500	5,500	5,500	5,500	44,000	32,233	22,000	5,500	5,500	5,500	5,500	147,733

**GULF POWER COMPANY
BUDGET YEAR 2002
FERC/SUB BY MONTH**

SUB JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	ANNUAL AMOUNT
90901150 679	679	706	706	1,059	706	706	706	706	706	1,059	706	9,124
90901151 3,428	4,543	5,658	6,773	7,888	9,003	10,118	11,233	12,348	13,463	13,463	14,582	112,500
90901156 750	1,000	1,250	1,500	1,750	2,000	2,250	2,500	2,750	3,000	3,000	3,250	25,000
90901161 9,000	12,000	15,000	18,000	21,000	24,000	27,000	30,000	33,000	36,000	36,000	39,000	300,000
90901188 600	800	1,000	1,200	1,400	1,600	1,800	2,000	2,200	2,400	2,400	2,600	20,000
90901201 639	810	982	1,153	1,324	1,495	1,667	1,838	2,009	2,180	2,180	2,348	18,625
90901215 157	157	163	163	244	163	163	163	163	163	244	163	2,106
90901216 120	160	200	240	280	320	360	400	440	480	480	520	4,000
90901276 42	42	42	42	42	42	42	42	42	42	42	38	500
90901288 135	180	225	270	315	360	405	450	495	540	540	585	4,500
90901291 90	120	150	180	210	240	270	300	330	360	360	390	3,000
90901876 90	120	150	180	210	240	270	300	330	360	360	390	3,000
91001011 15,050	15,050	15,050	15,150	15,150	15,150	15,150	15,150	15,150	15,150	15,150	14,999	181,349
91201199 735	980	1,225	1,470	1,715	1,960	2,205	2,450	2,695	2,940	2,940	3,185	24,500
91201299 561	748	935	1,122	1,309	1,496	1,683	1,870	2,057	2,244	2,244	2,431	18,700
91201399 540	720	900	1,080	1,260	1,440	1,620	1,800	1,980	2,160	2,160	2,340	18,000
91201406 66,627	66,627	135,246	67,246	75,280	135,246	136,253	67,246	67,246	67,246	75,280	67,196	1,026,739
91202000 22,204	19,910	19,872	19,131	19,872	18,937	24,586	19,388	19,019	19,712	19,872	18,002	240,505
92000010 844,850	772,567	826,650	851,485	877,008	854,000	864,578	864,578	843,221	864,578	857,047	862,186	10,182,748
92100101 5,471	5,471	5,471	5,471	5,471	5,471	5,471	5,471	5,471	5,471	5,471	5,395	65,576
92100102 43,795	41,015	62,257	61,303	62,106	77,229	49,156	51,703	72,725	53,426	53,987	67,214	695,916
92100104 40,188	40,188	40,188	40,188	40,188	40,188	40,188	40,188	40,188	40,188	40,188	39,632	481,700

**GULF POWER COMPANY
BUDGET YEAR 2002
FERC/SUB BY MONTH**

SUB JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	ANNUAL AMOUNT
92100105												
128	128	128	128	128	128	128	128	128	128	128	127	1,535
92100150												
0	0	238,800	2,500	3,000	0	15,000	0	0	2,500	6,000	30,000	297,800
92100155												
56	56	56	56	56	56	56	56	56	56	56	53	669
92100200												
33,119	33,867	33,220	31,314	30,536	32,974	29,941	42,435	30,248	31,208	29,887	31,057	389,806
92100202												
261	261	261	261	261	261	261	261	261	261	261	248	3,119
92100207												
750	0	1,539	0	0	1,539	0	0	1,539	0	0	8,189	13,556
92100208												
21,422	0	0	21,422	0	0	49,647	0	0	36,511	0	-2	129,000
92100209												
32,642	32,642	32,642	32,642	32,642	32,642	32,642	32,642	32,642	32,642	32,642	32,195	391,257
92100210												
0	0	0	0	0	55,500	0	0	0	0	0	0	55,500
92100211												
13,766	13,766	13,766	13,766	13,766	13,766	13,766	13,766	13,766	13,766	13,766	13,574	165,000
92100212												
122	122	122	122	122	122	122	122	122	122	122	147	1,489
92100213												
3,705	3,705	3,705	3,705	3,705	3,705	3,705	3,705	3,705	3,705	3,705	3,660	44,415
92100300												
38,298	38,298	38,647	38,647	43,186	38,647	38,647	38,647	38,647	38,647	43,186	38,238	471,735
92100500												
1,317	1,317	1,317	1,317	1,317	1,317	1,317	1,317	1,317	1,317	1,317	1,288	15,775
92100595												
890	849	849	849	849	1,275	1,234	849	849	849	849	854	11,045
92200010												
-25,503	-25,507	-25,507	-25,507	-25,507	-25,507	-25,507	-25,507	-25,507	-25,507	-25,507	-25,156	-305,729
92300010												
835,588	779,151	780,380	764,020	822,263	828,638	921,743	836,001	834,529	844,929	847,722	826,933	9,921,897
92300020												
34,376	34,376	34,376	34,376	34,376	34,376	34,376	34,376	34,376	34,376	34,376	33,889	412,025
92300030												
65,920	79,417	66,420	55,961	58,580	63,976	44,758	64,583	71,673	75,508	81,333	71,756	799,885
92400010												
56,328	56,328	56,328	56,328	56,328	56,495	56,495	56,944	65,375	56,619	71,067	76,581	721,216
92400020												
287,978	292,002	292,002	292,002	292,002	292,002	292,002	292,002	292,002	292,002	292,002	292,002	3,500,000
92500010												
129,342	129,342	129,504	129,504	131,526	129,586	157,141	135,975	135,975	135,975	138,232	135,975	1,618,077

**GULF POWER COMPANY
BUDGET YEAR 2002
FERC/SUB BY MONTH**

SUB JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	ANNUAL AMOUNT
92500020 3,000	3,000	3,000	3,000	101,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	134,000
92600100 -512,255	-512,254	-512,254	-512,254	-512,254	-512,254	-512,254	-512,254	-512,254	-512,254	-512,254	-505,205	-6,140,000
92600105 43,383	43,383	43,383	43,383	43,383	43,383	43,383	43,383	43,383	43,383	43,383	42,787	520,000
92600110 138	138	138	138	138	138	138	138	7,473	138	138	132	8,985
92600120 1,435	1,435	1,435	1,435	1,435	1,435	1,435	1,435	1,435	1,435	1,435	1,415	17,200
92600150 47,583	47,583	47,583	47,583	47,583	47,583	47,583	47,583	47,583	47,583	47,583	46,933	570,346
92600190 14,350	14,350	14,350	14,350	14,350	14,350	14,350	14,350	14,350	14,350	14,350	14,150	172,000
92600205 411,943	411,943	411,943	411,943	411,943	411,943	411,943	411,943	411,943	411,943	411,943	406,280	4,937,653
92600209 90,938	90,938	90,938	90,938	90,938	90,938	90,938	90,938	90,938	90,938	90,938	89,682	1,090,000
92600210 306,184	306,184	306,184	306,184	306,184	306,184	306,184	306,184	306,184	306,184	306,184	301,976	3,670,000
92600220 -8,229	-8,229	-8,229	-8,229	-8,229	-8,229	-8,229	-8,229	-8,229	-8,229	-8,229	-8,234	-98,753
92600300 78,624	76,433	77,270	77,724	78,624	81,995	78,624	76,724	77,270	80,724	76,624	88,259	948,895
92600310 11,750	0	0	11,750	0	0	0	11,750	0	0	0	11,750	47,000
92600327 197,383	197,383	197,383	197,383	197,383	197,383	197,383	197,383	197,383	197,383	197,383	194,668	2,365,881
92600329 -3,944	-3,948	-3,948	-3,948	-3,948	-3,948	-3,948	-3,948	-3,948	-3,948	-3,948	-3,893	-47,317
92600331 -39,430	-39,430	-39,430	-39,430	-39,430	-39,430	-39,430	-39,430	-39,430	-39,430	-39,430	-39,447	-473,177
92600335 0	0	0	0	0	0	0	0	0	0	0	25,000	25,000
92600340 61,661	61,661	61,661	61,661	61,661	61,661	61,661	61,661	61,661	61,661	61,661	64,415	742,686
92600390 -82,386	-82,389	-82,389	-82,389	-82,389	-82,389	-82,389	-82,389	-82,389	-82,389	-82,389	-81,255	-987,531
92800100 5,326	5,097	5,261	5,411	5,509	34,168	34,958	33,822	33,975	34,089	34,361	35,166	267,143
92800101 37,544	37,544	37,584	37,594	38,174	37,594	37,574	37,594	37,594	37,594	37,594	37,066	451,050
92800200 0	0	0	0	0	0	0	191,411	0	0	0	0	191,411

**GULF POWER COMPANY
BUDGET YEAR 2002
FERC/SUB BY MONTH**

SUB	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	ANNUAL AMOUNT
92800201													
418		418	418	418	418	418	418	418	418	418	418	402	5,000
92900010													
-161,050	-161,055	-161,055	-161,055	-161,055	-161,055	-161,055	-161,055	-161,055	-161,055	-161,055	-161,055	-158,838	-1,930,438
93000100													
1,959	1,959	2,037	2,037	2,037	3,056	2,037	2,037	2,037	2,037	2,037	3,056	2,037	26,326
93000110													
10,000	10,000	50,000	50,000	50,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	200,000
93000120													
7,750	10,000	20,000	30,000	30,000	40,000	40,000	20,000	30,000	30,000	30,000	30,000	30,000	317,750
93000200													
65,033	2,433	97,032	19,633	19,633	1,983	433	60,533	933	1,433	19,033	2,033	442	270,954
93000205													
2,675	2,675	2,675	2,675	2,675	2,675	2,675	2,975	2,675	2,675	2,675	2,675	2,645	32,370
93000210													
6,600	9,850	8,200	5,986	5,986	17,308	4,100	0	20,016	13,850	3,300	0	1,375	90,585
93000220													
0	7,375	0	3,400	3,400	20,000	0	0	0	0	0	0	0	30,775
93000380													
0	0	0	0	0	35,467	0	0	0	0	0	0	0	35,467
93000400													
1,430	1,430	1,430	1,430	1,430	1,430	1,430	1,430	1,430	1,430	1,430	1,430	1,430	17,160
93000500													
1,001	965	954	933	933	953	926	1,091	937	919	933	938	973	11,523
93000505													
0	0	0	0	0	0	0	0	0	0	600	0	0	600
93000901													
900	40,472	13,947	33,700	33,700	6,647	13,938	33,754	140	27,214	40,106	672	101,819	313,309
93000907													
241,627	229,174	233,412	231,278	244,833	236,635	237,766	231,575	233,586	232,115	246,241	253,359	253,359	2,851,601
93000909													
1,348	2,063	2,876	2,374	1,448	3,791	1,548	1,348	2,791	1,348	2,531	1,592	1,592	25,058
93100100													
3,700	3,704	3,704	3,704	3,704	3,704	3,704	3,704	3,704	3,704	3,704	3,704	3,676	44,416
93500100													
28,165	28,142	28,347	28,347	28,347	31,016	28,324	28,393	28,347	28,347	28,347	31,016	28,155	344,946
93500300													
1,949	1,949	1,949	1,949	1,949	1,949	1,949	1,949	1,949	1,949	1,949	1,949	1,919	23,358
93500400													
1,266	14,746	5,166	5,166	5,166	4,216	4,360	3,416	6,216	6,216	9,216	6,216	26,279	92,479
93500900													
3,056	3,056	3,056	3,056	3,056	3,056	3,056	3,056	3,056	3,056	3,056	3,056	3,009	36,625
93500902													
6,488	6,488	6,488	6,488	6,488	6,488	6,488	6,488	6,488	6,488	6,488	6,488	6,411	77,779
GRAND TOTALS:													
15,250,302	16,369,155	17,072,566	20,170,839	19,932,636	16,532,938	16,331,621	15,286,348	15,777,169	16,068,096	17,135,308	17,583,970	203,510,948	

Florida Public Service Commission
 Docket No. 010949-EI
 GULF POWER COMPANY
 Witness: F. M. Saxon
 Exhibit No. _____ (RMS-2)
 Schedule 2
 Page 14 of 28

**GULF POWER COMPANY
BUDGET YEAR 2003
FERC/SUB BY MONTH**

SUB JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	ANNUAL AMOUNT
50000000												
718,145	613,637	710,507	679,984	323,572	682,813	712,452	710,515	758,058	324,213	682,777	719,949	7,636,622
50100000												
156,581	157,094	157,792	158,836	158,372	157,920	157,271	157,527	157,920	159,937	157,527	165,284	1,902,061
50100011												
145,424	148,162	149,929	149,929	202,093	149,929	150,203	151,503	152,724	208,922	155,460	163,720	1,927,998
50100012												
1,291	1,289	1,328	1,328	1,992	1,328	1,328	1,328	1,328	1,992	1,328	1,325	17,185
50100031												
23,986	29,618	32,434	32,434	32,434	32,434	32,434	32,434	32,434	38,066	38,066	55,144	411,918
50200000												
321,502	323,772	327,200	327,320	467,066	327,448	327,495	330,837	333,915	479,032	336,099	348,025	4,249,711
50200101												
325	375	400	400	400	400	400	400	400	450	450	600	5,000
50500000												
301,347	304,127	307,115	307,363	430,763	307,363	307,516	310,560	313,312	442,475	316,136	327,987	3,976,064
50600000												
698,730	706,426	725,620	717,236	877,844	727,350	710,134	712,707	722,777	883,537	722,287	778,767	8,983,415
50600001												
106,197	39,637	39,637	39,637	39,637	39,637	39,637	41,853	39,637	39,637	39,637	39,430	544,213
50600002												
26,895	26,895	27,069	27,086	29,374	27,086	27,086	27,086	27,086	29,374	27,086	26,783	328,906
50600003												
21,651	21,748	22,302	22,579	29,305	22,579	22,579	22,579	22,579	29,402	22,676	22,932	282,911
50600102												
0	680,000	6,000	0	0	0	0	94,317	0	0	0	0	780,317
50600103												
5,479	5,529	12,708	5,820	7,890	5,820	5,820	5,820	5,820	7,940	5,870	6,008	80,524
50600104												
223	1,738	245	245	245	245	245	245	245	260	260	304	4,500
50600105												
21,735	23,062	23,933	24,008	26,734	24,008	24,008	24,008	24,008	28,061	25,335	29,203	298,103
50600106												
32,759	33,387	33,702	33,702	33,702	33,702	33,702	33,702	33,702	34,331	34,331	36,130	406,852
50600108												
31,248	863	920	920	920	920	920	920	920	1,035	1,035	1,379	42,000
50600109												
410	460	3,368	485	485	3,366	1,509	485	3,366	535	535	3,571	18,575
50600110												
0	0	0	0	0	0	0	0	0	0	0	3,072	3,072
50600111												
17,751	18,265	18,746	18,763	21,692	18,763	18,763	18,763	18,763	22,205	19,276	20,707	232,457

**GULF POWER COMPANY
BUDGET YEAR 2003
FERC/SUB BY MONTH**

SUB JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	ANNUAL AMOUNT
50600112												
20,805	21,965	22,545	22,545	22,545	22,545	22,545	22,545	22,545	23,705	23,705	27,005	275,000
51000000												
648,806	589,984	657,172	711,494	504,691	639,822	655,076	657,280	791,885	505,730	639,496	681,739	7,683,175
51100000												
330,651	348,704	357,930	357,240	397,622	389,656	375,153	377,628	428,578	571,037	464,207	465,957	4,864,363
51200000												
1,332,941	1,880,796	2,888,369	2,902,491	2,087,514	1,451,998	1,180,275	1,305,060	1,492,432	2,468,672	3,082,224	3,182,217	25,254,989
51200101												
3,250	3,750	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,500	4,500	6,000	50,000
51200116												
4,101	4,101	4,101	4,101	4,101	4,101	4,101	4,101	4,101	4,101	4,101	4,041	49,152
51300000												
762,383	1,086,155	1,253,866	1,017,653	873,012	371,852	288,784	299,894	301,565	488,257	739,319	858,494	8,341,234
51300001												
0	10,000	50,480	80,960	60,960	0	0	0	0	0	0	0	202,400
51400000												
105,099	133,932	120,645	122,164	127,486	131,037	118,164	119,056	119,200	130,927	132,338	179,153	1,539,201
51400105												
13,645	14,281	14,599	14,599	14,599	14,599	14,599	14,599	14,599	15,235	15,235	17,007	177,596
54600000												
14,341	14,341	14,534	14,534	16,592	14,535	14,534	14,535	14,535	16,593	14,535	14,536	178,145
54800000												
68,361	68,361	69,303	69,315	103,960	69,315	69,315	69,990	70,539	105,811	70,543	70,508	905,321
54900000												
21,939	21,939	22,278	22,278	30,424	22,278	22,314	22,444	22,550	30,811	22,550	22,482	284,287
55100000												
7,807	7,807	8,123	8,123	11,785	8,123	8,123	8,123	8,123	11,785	8,123	8,124	104,169
55200000												
9,664	9,664	9,664	9,664	10,245	9,664	9,696	9,713	9,728	10,323	9,728	9,618	117,371
55300000												
213,424	213,624	273,230	214,830	233,726	272,430	214,630	216,385	273,237	237,635	215,837	272,052	2,851,040
55400000												
1,852	1,852	1,857	1,857	2,428	1,857	1,857	1,874	1,888	2,474	1,888	1,884	23,568
55600010												
95,826	95,826	95,826	95,826	95,826	95,826	95,826	95,826	95,826	95,826	95,826	97,269	1,151,355
55700010												
110,279	110,279	110,279	110,279	110,279	110,279	110,279	110,279	110,279	110,279	110,279	112,411	1,325,480
56000100												
82,908	72,110	83,579	79,546	47,046	81,926	82,385	82,529	80,436	47,105	80,672	85,175	905,417
56100100												
189,441	189,441	191,783	191,783	222,044	191,783	191,783	191,783	191,783	222,044	191,783	192,593	2,358,044
56100300												
10,237	10,237	12,243	10,882	10,990	12,178	10,990	10,990	12,780	10,990	10,990	16,075	139,582

**GULF POWER COMPANY
BUDGET YEAR 2003
FERC/SUB BY MONTH**

SUB JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	ANNUAL AMOUNT
56200110												
6,872	6,872	6,910	6,910	9,432	7,688	6,910	7,023	7,137	9,762	7,951	7,144	90,611
56300046												
138	138	138	138	138	138	138	138	138	138	138	132	1,650
56300116												
47,528	29,430	24,917	63,355	27,601	22,654	27,174	20,496	25,122	25,667	16,075	11,488	341,507
56300119												
5,101	22,367	5,100	2,944	2,944	2,944	2,944	1,647	1,647	1,647	1,647	1,591	52,523
56300236												
236	236	236	236	236	236	236	295	236	236	236	296	2,951
56300990												
14,256	7,546	5,871	20,125	5,871	5,032	6,707	4,193	5,871	5,032	2,515	840	83,859
56600100												
37,783	37,804	41,279	39,397	40,493	42,562	39,748	40,210	42,687	39,748	40,409	43,208	485,328
56700100												
97,059	97,059	97,122	97,059	97,059	97,122	97,059	97,059	97,122	97,059	97,059	95,780	1,163,618
56800100												
28,129	24,159	29,127	27,225	20,542	28,291	28,095	28,470	28,160	20,695	26,937	29,716	319,546
56900207												
10,465	10,465	10,492	10,496	10,850	10,496	10,496	10,496	10,496	10,850	10,496	10,422	126,520
57000100												
36,435	50,301	42,183	46,509	103,536	63,826	45,104	28,642	36,885	36,040	26,401	35,313	551,175
57000800												
126	315	111	156	126	111	141	111	126	81	81	88	1,573
57000904												
2,122	2,122	2,122	2,122	2,122	2,122	2,122	2,122	2,122	2,122	2,122	2,094	25,436
57100111												
58,013	58,013	58,013	58,013	58,013	139,928	140,934	139,928	151,163	106,007	106,007	105,509	1,179,541
57100304												
1,426	755	588	2,012	588	504	671	420	588	504	252	76	8,384
57100511												
18,032	9,876	7,837	25,168	7,837	6,817	8,855	5,797	7,837	6,817	3,759	1,718	110,350
57300100												
8,840	8,840	10,550	9,567	11,463	10,550	9,199	9,199	10,550	9,199	11,463	12,150	121,570
58000100												
445,553	391,967	443,624	427,873	304,890	433,647	440,537	447,105	428,569	304,154	431,220	447,862	4,947,001
58000102												
7,368	6,653	7,626	7,385	7,626	7,385	7,626	7,626	7,385	7,626	7,385	7,615	89,306
58000151												
926	760	869	816	710	1,071	738	1,027	847	829	815	1,072	10,480
58100100												
70,694	70,694	71,095	71,095	76,300	71,095	71,095	71,095	71,095	76,300	71,095	71,527	863,180
58200100												
22,428	22,262	22,665	22,831	32,371	24,275	22,999	23,540	23,242	32,477	24,235	23,255	296,580
58300100												
78	78	78	90	90	111	120	102	90	90	111	63	1,101

**GULF POWER COMPANY
BUDGET YEAR 2003
FERC/SUB BY MONTH**

SUB JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	ANNUAL AMOUNT
58300111												
31,501	24,155	25,122	30,123	43,848	30,487	26,423	33,576	30,438	33,979	30,096	30,066	369,814
58300112												
21,962	13,267	14,380	20,302	29,566	20,730	15,919	24,118	20,136	17,032	19,735	19,757	236,904
58300200												
-19,756	-19,756	-19,756	-22,578	-22,578	-28,223	-31,046	-25,401	-22,578	-22,578	-28,223	-19,757	-282,230
58300211												
1,281	1,281	1,281	1,281	1,281	1,281	1,281	1,281	1,281	1,281	1,281	1,269	15,360
58300900												
93,593	75,307	78,079	90,537	132,131	91,448	81,335	99,237	91,527	107,919	90,688	90,745	1,122,546
58400331												
6,327	5,928	6,330	7,523	7,386	6,726	5,931	6,356	5,981	7,868	6,380	6,404	79,140
58400332												
21,134	18,491	21,134	29,057	23,774	23,774	18,491	21,134	18,491	26,415	21,134	21,113	264,142
58400400												
-14,318	-12,530	-14,318	-19,689	-16,109	-16,109	-12,530	-14,318	-12,530	-17,898	-14,318	-14,324	-178,991
58400950												
54,476	50,543	54,499	51,085	67,337	49,589	61,066	54,695	54,273	60,321	54,894	53,755	666,533
58500112												
42,099	35,208	41,570	32,472	37,934	34,677	32,749	28,532	28,731	33,332	32,867	32,862	413,033
58500192												
22,805	20,107	22,612	19,049	24,343	19,915	19,158	17,627	17,826	22,928	19,444	19,443	245,257
58600110												
80,077	80,077	80,607	80,607	114,277	80,607	80,607	81,681	82,758	82,758	117,498	82,607	1,044,161
58600111												
23,262	23,562	23,783	23,202	27,272	26,418	22,820	23,025	23,187	27,140	25,814	22,286	291,771
58600112												
1,427	1,509	1,509	1,427	1,509	1,509	1,343	1,343	1,343	1,509	1,173	1,170	16,771
58600114												
178	188	188	178	188	188	168	168	168	188	148	148	2,096
58600115												
2,137	2,228	2,228	2,137	2,397	2,228	2,041	2,047	2,054	2,417	1,871	1,849	25,634
58600200												
-7,242	-7,668	-7,668	-7,242	-7,668	-7,668	-6,816	-6,816	-6,816	-7,668	-5,964	-5,966	-85,202
58600300												
76,271	67,564	77,611	67,878	63,763	85,812	71,442	70,930	67,371	54,308	87,545	69,665	860,160
58600400												
-3,530	-3,737	-3,737	-3,530	-3,737	-3,737	-3,323	-3,323	-3,323	-3,737	-2,907	-2,915	-41,536
58700100												
445	395	445	445	497	445	497	469	420	395	395	392	5,240
58700400												
35,723	35,063	36,527	36,527	47,144	41,422	36,242	35,895	37,417	47,251	40,252	36,602	466,065
58700401												
2,320	2,320	2,361	2,361	3,423	2,361	2,361	2,382	2,403	2,403	3,485	2,400	30,580
58700482												
23,329	22,798	23,970	23,970	32,794	23,970	24,474	24,222	23,693	23,439	31,759	23,374	301,792
58800170												
12,594	12,594	17,840	17,840	24,133	23,080	23,080	17,880	17,920	45,230	12,678	12,680	237,549
58800173												
9,191	8,247	8,812	8,497	11,437	8,183	9,441	8,497	8,812	11,751	8,183	8,185	109,236

**GULF POWER COMPANY
BUDGET YEAR 2003
FERC/SUB BY MONTH**

SUB JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	ANNUAL AMOUNT
58800190												
134,568	135,357	136,593	143,075	158,690	143,863	147,007	164,303	142,882	146,039	145,117	139,416	1,736,910
58900100												
7,124	7,124	7,124	7,124	7,124	7,124	7,124	7,124	7,124	7,124	7,124	7,143	85,507
59000100												
243,897	202,343	243,042	230,734	140,121	234,899	240,731	245,362	231,328	142,053	230,614	246,249	2,631,373
59100100												
195	415	177	232	195	177	214	177	195	140	140	154	2,411
59100207												
55,898	55,898	56,065	105,319	107,506	105,319	105,319	105,319	105,319	107,506	105,319	105,213	1,120,000
59200100												
132,049	202,370	130,943	139,352	164,591	129,730	142,106	112,501	121,681	115,158	112,813	119,200	1,622,494
59200800												
1,005	2,513	882	1,257	1,005	882	1,133	882	1,005	629	629	753	12,575
59300100												
330,320	330,320	330,320	330,320	330,320	330,320	330,320	330,320	330,320	330,320	330,320	331,325	3,964,845
59300200												
355,891	426,012	266,469	352,623	346,673	265,038	425,321	288,873	381,974	409,642	345,047	346,650	4,210,213
59300201												
1,342	1,342	1,258	1,175	1,218	1,845	1,386	1,470	2,096	1,342	1,175	1,118	16,767
59300203												
13,626	12,580	13,626	4,194	4,194	4,194	4,194	4,194	12,580	13,626	12,580	5,238	104,826
59300205												
122,037	122,037	122,037	47,287	47,287	47,287	47,287	47,287	39,812	47,287	39,812	47,278	776,735
59300208												
3,230	3,230	3,230	1,869	1,869	1,869	1,869	1,869	1,733	1,869	1,733	1,832	26,202
59300210												
15,302	15,302	15,302	15,302	15,302	4,055	4,055	4,055	4,055	4,055	4,055	4,062	104,902
59300250												
12,493	15,678	22,152	12,603	20,404	12,603	14,510	14,638	14,766	18,869	14,125	14,134	186,975
59300295												
10,090	12,766	4,826	11,534	8,569	10,312	11,523	15,581	10,326	6,970	4,576	8,204	115,277
59300400												
34,557	34,092	32,275	35,535	45,444	36,001	37,399	36,900	35,003	45,434	32,674	33,029	438,343
59400100												
839	6,707	20,959	8,383	6,707	8,383	8,383	6,707	6,707	6,707	1,676	1,679	83,837
59400500												
145,522	145,522	145,639	145,639	195,152	167,502	167,502	157,625	147,748	176,687	136,817	125,883	1,857,238
59400505												
0	0	33,533	33,533	33,533	0	0	0	16,767	16,767	16,767	16,773	167,673
59500100												
50,860	56,712	56,932	58,887	72,430	51,080	62,788	59,158	59,432	61,539	39,910	67,202	696,930

**GULF POWER COMPANY
BUDGET YEAR 2003
FERC/SUB BY MONTH**

SUB JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	ANNUAL AMOUNT
59500211												
3,759	3,759	3,759	3,759	3,759	3,759	3,759	3,759	3,759	3,759	3,759	3,707	45,056
59500301												
2,520	2,520	20,960	20,960	20,960	2,520	2,520	2,520	2,520	2,520	2,520	799	83,839
59600112												
11,935	9,341	11,730	8,304	8,406	9,134	8,406	6,744	6,744	6,436	8,304	8,304	103,788
59600192												
67,317	57,140	66,545	53,112	63,743	56,368	53,517	47,389	47,780	57,269	53,892	53,881	677,953
59700100												
10,184	9,675	10,356	9,625	9,425	12,247	9,792	9,808	9,620	8,892	12,233	9,608	121,465
59800100												
36,569	36,595	36,836	37,279	40,706	37,303	37,406	37,957	37,037	36,988	40,190	36,553	451,419
90100010												
29,595	29,595	30,368	30,368	40,417	30,368	30,368	30,368	30,368	30,368	40,417	30,228	382,828
90200010												
14,944	14,944	15,534	15,534	23,187	15,534	15,534	15,534	15,534	15,534	23,187	15,528	200,528
90200020												
128,230	128,230	128,246	128,246	181,536	128,246	128,246	130,368	132,509	132,509	187,920	132,239	1,666,525
90200030												
115	115	115	115	115	115	115	115	115	115	115	97	1,362
90200040												
657	657	657	657	657	657	657	657	657	657	657	638	7,865
90300010												
171,708	111,308	165,954	148,227	-62,245	148,527	166,254	166,172	148,609	-74,221	160,468	165,008	1,415,769
90300020												
241,149	241,149	248,581	248,981	344,869	249,081	249,081	249,195	249,212	269,753	326,116	248,494	3,165,661
90300021												
8,438	8,438	8,765	8,765	13,018	8,765	8,765	8,765	8,765	8,765	13,018	8,768	113,035
90300030												
183,681	183,681	188,739	188,739	254,429	188,739	188,739	188,739	188,739	188,739	254,429	188,745	2,386,138
90300140												
8	8	8	8	8	8	8	8	8	8	8	12	100
90300202												
218,684	218,684	218,684	218,684	218,684	218,684	218,684	218,684	218,684	218,684	218,684	219,433	2,624,957
90300203												
17,559	17,559	17,559	17,559	17,559	17,559	17,559	17,559	17,559	17,559	17,559	17,593	210,742
90300205												
138,467	138,467	138,467	138,467	138,467	138,467	138,467	138,467	138,467	138,467	138,467	138,467	1,661,604
90300210												
16,067	16,067	16,067	16,067	16,067	16,067	16,067	16,067	16,067	16,067	16,067	16,185	192,922

**GULF POWER COMPANY
BUDGET YEAR 2003
FERC/SUB BY MONTH**

SUB JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	ANNUAL AMOUNT
90400020												
173,849	79,409	75,005	66,806	142,571	117,215	128,299	137,409	156,995	144,848	133,765	162,157	1,518,328
90500010												
65,719	66,352	66,352	66,352	66,352	66,352	66,352	66,352	66,352	66,352	66,352	66,371	795,610
90700010												
141,793	92,654	135,721	121,365	-65,257	121,365	135,721	135,721	121,365	-65,257	121,365	134,453	1,131,009
90701010												
13,547	13,547	14,089	14,089	21,136	14,089	14,089	14,089	14,089	14,089	21,136	14,090	182,079
90701015												
63,190	63,190	63,551	63,551	68,236	63,551	63,551	63,551	63,551	63,551	68,236	63,311	771,020
90701900												
10,561	10,561	10,984	10,984	16,477	10,984	10,984	10,984	10,984	16,477	10,984	10,981	141,945
90701901												
1,993	2,313	2,632	2,952	3,271	3,591	3,910	4,230	4,549	4,869	4,869	5,202	44,381
90701910												
9,398	9,398	9,774	9,774	14,662	9,774	9,774	9,774	9,774	14,662	9,774	9,773	126,311
90701911												
2,140	2,324	2,509	2,693	2,877	3,062	3,246	3,430	3,615	3,799	3,799	4,000	37,494
90801100												
53,341	53,341	55,478	55,478	83,225	55,478	55,478	55,478	55,478	83,225	55,478	55,477	716,955
90801101												
19,113	23,732	22,161	23,662	25,163	44,510	38,428	37,574	55,678	38,314	63,423	39,869	431,627
90300080												
866	866	866	866	866	866	866	866	866	866	866	849	10,375
90300100												
6,831	6,831	7,075	7,075	10,525	7,075	7,075	7,086	7,097	7,097	10,559	7,101	91,427
90300110												
22,071	22,071	22,091	22,091	31,193	22,091	22,091	22,445	22,800	22,800	32,255	22,749	286,748
90300120												
1,258	1,258	1,258	1,258	1,258	1,258	1,258	1,258	1,258	1,258	1,258	1,252	15,090
90300130												
4,147	4,147	4,147	4,147	4,147	4,147	4,147	4,147	4,147	4,147	4,147	4,109	49,726
90801105												
28,635	28,635	29,782	29,782	44,675	29,782	29,782	29,782	29,782	44,675	29,782	29,780	384,874
90801106												
11,899	13,207	14,515	15,824	17,132	18,439	20,638	21,947	23,255	37,038	24,563	25,855	244,312
90801115												
16,767	16,767	17,440	17,440	26,162	17,440	17,440	17,440	17,440	26,162	17,440	17,440	225,378
90801116												
3,119	3,459	3,798	4,137	4,476	4,815	5,153	5,493	5,832	6,172	6,172	6,525	59,151
90801117												
1,468	1,468	1,526	1,526	2,290	1,526	1,526	1,526	1,526	2,290	1,526	1,527	19,725
90801118												
482	492	502	512	523	533	543	553	564	574	574	595	6,447

**GULF POWER COMPANY
BUDGET YEAR 2003
FERC/SUB BY MONTH**

SUB JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	ANNUAL AMOUNT
90801148												
123	164	205	246	287	328	369	410	451	492	492	529	4,096
90801150												
8,301	8,301	8,634	8,634	12,951	8,634	8,634	8,634	8,634	12,951	8,634	8,633	111,575
90801151												
3,753	4,742	5,733	6,724	7,714	8,706	9,696	10,686	11,677	12,668	12,668	13,662	108,429
90801155												
3,386	3,386	3,521	3,521	5,283	3,521	3,521	3,521	3,521	5,283	3,521	3,527	45,512
90801156												
893	1,052	1,211	1,369	1,528	1,687	1,845	2,004	2,163	2,322	2,322	2,475	20,871
90801160												
31,174	31,174	32,422	32,422	48,638	32,422	32,422	32,422	32,422	48,638	32,422	32,425	419,003
90801161												
108,900	109,017	109,135	109,252	109,370	109,488	109,605	109,723	109,840	109,957	109,957	108,948	1,313,192
90801163												
171	171	171	171	171	171	171	171	171	171	171	167	2,048
90801188												
2,949	3,932	4,915	5,898	6,881	7,864	8,847	9,830	10,813	11,796	11,796	12,783	98,304
90801200												
21,469	21,469	22,328	22,328	33,495	22,328	22,328	22,328	22,328	33,495	22,328	22,332	288,556
90801201												
3,252	3,472	3,690	3,910	4,129	4,348	4,566	4,786	5,004	5,224	5,224	5,460	53,065
90801210												
172	172	179	179	268	179	179	179	179	268	179	181	2,314
90801211												
26	26	26	26	26	26	26	26	26	26	26	21	307
90801215												
17,302	17,302	17,995	17,995	26,996	17,995	17,995	17,995	17,995	26,996	17,995	17,998	232,559
90801216												
2,365	2,551	2,739	2,926	3,114	3,301	3,489	3,676	3,863	4,051	4,051	4,266	40,392
90801217												
1,988	1,988	2,068	2,068	3,102	2,068	2,068	2,068	2,068	3,102	2,068	2,069	26,725
90801218												
758	861	963	1,065	1,168	1,270	1,373	1,475	1,577	1,680	1,680	1,793	15,663
90801235												
2,789	2,789	2,901	2,901	4,352	2,901	2,901	2,901	2,901	4,352	2,901	2,900	37,489
90801236												
1,297	1,666	2,034	2,403	2,771	3,140	3,509	3,877	4,246	4,615	4,615	4,984	39,157
90801275												
14,447	14,447	15,026	15,026	22,542	15,026	15,026	15,026	15,026	22,542	15,026	15,031	194,191
90801276												
3,256	3,513	3,772	4,030	4,289	4,546	4,806	5,063	5,322	5,579	5,579	5,846	55,601
90801280												
6,559	6,559	6,822	6,822	10,233	6,822	6,822	6,822	6,822	10,233	6,822	6,813	88,151

**GULF POWER COMPANY
BUDGET YEAR 2003
FERC/SUB BY MONTH**

SUB JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	ANNUAL AMOUNT
90801281												
1,340	1,588	1,837	2,085	2,333	2,582	2,830	3,078	3,327	3,575	3,575	3,837	31,987
90801285												
14,987	14,987	15,587	15,587	23,382	15,587	15,587	15,587	15,587	23,382	15,587	15,583	201,430
90801286												
2,653	2,899	3,144	3,392	3,637	3,883	4,130	4,376	4,621	4,867	4,867	5,127	47,596
90801288												
7,704	7,735	7,798	7,828	8,275	7,890	7,920	7,951	7,982	8,013	8,429	8,173	95,698
90801290												
26,723	26,723	27,793	27,793	41,693	27,793	27,793	27,793	27,793	41,693	27,793	27,790	359,173
90801291												
16,656	17,246	17,838	18,428	19,019	19,611	20,202	20,792	21,384	21,974	21,974	22,732	237,856
90801295												
3,144	3,144	3,270	3,270	4,905	3,270	3,270	3,270	3,270	4,905	3,270	3,266	42,254
90801296												
672	811	950	1,090	1,229	1,368	1,507	1,647	1,786	1,925	1,925	2,066	16,976
90801315												
9,322	9,322	9,696	9,696	14,545	9,696	9,696	9,696	9,696	14,545	9,696	9,694	125,300
90801316												
1,007	1,089	1,171	1,253	1,334	1,416	1,498	1,580	1,662	1,744	1,744	1,834	17,332
90801330												
3,568	3,568	3,711	3,711	5,567	3,711	3,711	3,711	3,711	5,567	3,711	3,715	47,962
90801331												
3,654	3,720	3,787	3,853	3,920	3,986	4,053	4,120	4,186	4,253	4,253	4,355	48,140
90801380												
5,941	5,941	6,179	6,179	9,269	6,179	6,179	6,179	6,179	9,269	6,179	6,179	79,852
90801381												
1,774	1,774	1,774	2,818	2,818	23,972	4,846	4,846	5,426	6,005	6,005	5,378	67,436
90801385												
8,343	8,343	8,677	8,677	13,017	8,677	8,677	8,677	8,677	13,017	8,677	8,681	112,140
90801386												
3,586	3,586	3,586	4,659	4,659	26,412	6,745	6,745	7,341	7,937	7,937	7,305	90,498
90801390												
22,553	22,553	23,456	23,456	35,187	23,456	23,456	23,456	23,456	35,187	23,456	23,453	303,125
90801391												
5,604	5,604	5,604	7,226	7,226	40,117	10,380	10,380	11,281	12,182	12,182	11,221	139,007
90801395												
5,625	5,625	5,851	5,851	8,777	5,851	5,851	5,851	5,851	8,777	5,851	5,847	75,608
90801396												
3,314	3,314	3,314	4,134	4,134	20,766	5,729	5,729	6,184	6,640	6,640	6,157	76,055
90801500												
9,024	9,024	9,386	9,386	14,080	9,386	9,386	9,386	9,386	14,080	9,386	9,385	121,295
90801501												
18,247	18,567	18,888	19,208	19,530	19,850	20,171	20,491	20,812	21,132	21,132	22,051	240,079

**GULF POWER COMPANY
BUDGET YEAR 2003
FERC/SUB BY MONTH**

SUB JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	ANNUAL AMOUNT
90801550												
15,920	15,920	16,557	16,557	24,838	16,557	16,557	16,557	16,557	24,838	16,557	16,557	213,972
90801551												
57,720	57,720	57,720	57,720	57,720	57,720	57,833	57,833	57,833	57,833	58,058	75,906	711,616
90801671												
10,925	11,488	12,051	12,614	13,177	13,741	14,304	14,867	15,430	15,993	15,993	16,577	167,160
90801700												
6,663	6,663	6,930	6,930	10,396	6,930	6,930	6,930	6,930	10,396	6,930	6,934	89,562
90801701												
8,868	8,962	9,056	9,150	9,244	9,338	9,432	9,526	9,619	9,713	9,713	9,880	112,501
90801850												
10,770	10,770	11,202	11,202	16,804	11,202	11,202	11,202	11,202	16,804	11,202	11,196	144,758
90801851												
18,265	18,909	19,552	20,196	20,839	21,483	22,126	22,770	23,413	24,057	24,057	24,927	260,594
90801870												
4,470	4,470	4,649	4,649	4,649	6,974	4,649	4,649	4,649	4,649	6,974	4,649	60,080
90801871												
4,787	4,787	4,787	4,787	4,787	4,787	4,787	4,787	4,787	4,787	4,787	4,796	57,453
90801875												
649	649	676	676	676	1,013	676	676	676	676	1,013	675	8,731
90801876												
276	322	368	414	461	507	553	599	645	691	691	739	6,266
90801881												
768	1,024	1,280	1,536	1,792	2,048	2,304	2,560	2,816	3,072	3,072	3,328	25,600
90901101												
6,368	8,161	9,954	11,746	13,539	15,331	17,372	19,164	29,134	23,988	23,988	25,287	204,032
90901106												
5,223	6,836	8,449	10,062	11,675	13,287	14,900	16,513	18,126	19,739	19,739	21,339	165,888
90901115												
489	489	508	508	763	508	508	508	508	763	508	508	6,568
90901116												
3,089	4,113	5,137	6,161	7,185	8,209	9,233	10,257	11,281	12,305	12,305	13,330	102,605
90901118												
1,536	2,048	2,560	3,072	3,584	4,096	4,608	5,120	5,632	6,144	6,144	6,656	51,200
90901120												
2,037	2,037	2,118	2,118	3,177	2,118	2,118	2,118	2,118	3,177	2,118	2,118	27,372
90901121												
5,632	5,632	5,632	5,632	5,632	45,056	33,007	22,528	5,632	5,632	5,632	5,632	151,279
90901150												
706	706	734	734	1,101	734	734	734	734	1,101	734	734	9,486
90901151												
3,510	4,652	5,794	6,935	8,078	9,219	10,361	11,503	12,644	13,786	13,786	14,932	115,200
90901156												
768	1,024	1,280	1,536	1,792	2,048	2,304	2,560	2,816	3,072	3,072	3,328	25,600

**GULF POWER COMPANY
BUDGET YEAR 2003
FERC/SUB BY MONTH**

SUB JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	ANNUAL AMOUNT
90901161 9,216	12,288	15,360	18,432	21,504	24,576	27,648	30,720	33,792	36,864	36,864	39,936	307,200
90901188 614	819	1,024	1,229	1,434	1,638	1,843	2,048	2,253	2,458	2,458	2,662	20,480
90901201 654	830	1,004	1,180	1,355	1,531	1,706	1,882	2,057	2,233	2,233	2,407	19,072
90901215 163	163	169	169	254	169	169	169	169	254	169	169	2,186
90901216 123	164	205	246	287	328	369	410	451	492	492	529	4,096
90901276 43	43	43	43	43	43	43	43	43	43	43	39	512
90901288 138	184	230	276	323	369	415	461	507	553	553	599	4,608
90901291 92	123	154	184	215	246	276	307	338	369	369	399	3,072
90901876 92	123	154	184	215	246	276	307	338	369	369	399	3,072
91001011 15,417	15,417	15,417	15,417	15,417	15,417	15,417	15,417	15,417	15,417	15,417	15,198	184,785
91201199 752	1,004	1,254	1,506	1,756	2,008	2,258	2,508	2,760	3,010	3,010	3,262	25,088
91201299 498	663	830	995	1,162	1,328	1,493	1,659	1,825	1,991	1,991	2,154	16,589
91201399 553	737	922	1,106	1,290	1,475	1,659	1,843	2,028	2,212	2,212	2,395	18,432
91201406 71,707	71,707	146,406	72,350	80,706	146,406	147,503	72,350	72,350	80,706	72,350	72,299	1,106,840
91202000 20,791	20,791	20,791	20,791	20,791	20,791	20,791	20,791	20,791	20,791	20,791	21,119	249,820
92000010 891,295	815,261	871,335	896,295	922,153	897,347	908,960	908,960	886,749	863,054	947,648	906,348	10,715,405
92100101 5,601	5,601	5,601	5,601	5,601	5,601	5,601	5,601	5,601	5,601	5,601	5,525	67,136
92100102 45,829	43,546	64,160	59,414	65,089	79,071	55,339	52,669	69,820	56,738	56,427	60,300	708,402
92100104 41,164	41,164	41,164	41,164	41,164	41,164	41,164	41,164	41,164	41,164	41,164	40,601	493,405
92100105 131	131	131	131	131	131	131	131	131	131	131	132	1,573
92100150 0	0	153,560	1,608	1,929	0	9,646	0	0	1,608	3,858	19,291	191,500
92100155 57	57	57	57	57	57	57	57	57	57	57	58	685

Florida Public Service Commission
Docket No. 010949-EI
GULF POWER COMPANY
Witness: R.M. Saxon
Exhibit No. _____ (RMS-2)
Schedule 2
Page 25 of 28

**GULF POWER COMPANY
BUDGET YEAR 2003
FERC/SUB BY MONTH**

SUB JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	ANNUAL AMOUNT
92100200 33,903	34,673	34,008	32,058	31,255	33,752	30,647	43,449	30,977	31,964	30,598	31,751	399,035
92100202 267	267	267	267	267	267	267	267	267	267	267	256	3,193
92100207 768	0	1,575	0	0	1,575	0	0	1,575	0	0	8,383	13,876
92100208 18,753	0	0	18,753	0	16,067	43,463	0	0	31,963	0	1	129,000
92100209 33,442	33,442	33,442	33,442	33,442	33,442	33,442	33,442	33,442	33,442	33,442	32,977	400,839
92100210 0	0	0	0	0	59,000	0	0	0	0	0	0	59,000
92100211 16,269	16,269	16,269	16,269	16,269	16,269	16,269	16,269	16,269	16,269	16,269	16,041	195,000
92100212 147	147	147	147	147	147	147	147	147	147	147	170	1,787
92100213 4,447	4,447	4,447	4,447	4,447	4,447	4,447	4,447	4,447	4,447	4,447	4,381	53,298
92100300 39,357	39,357	39,720	39,720	44,441	39,720	39,720	39,720	39,720	39,720	44,441	39,297	484,933
92100500 1,377	1,377	1,377	1,377	1,377	1,377	1,377	1,377	1,377	1,377	1,377	1,353	16,500
92100595 980	938	938	938	938	938	938	938	938	938	938	950	11,310
92200010 -26,529	-26,524	-26,524	-26,524	-26,524	-26,524	-26,524	-26,524	-26,524	-26,524	-26,524	-26,160	-317,929
92300010 807,613	807,613	807,613	807,602	854,333	874,891	874,891	874,891	874,892	874,892	874,892	890,496	10,224,619
92300020 35,202	35,202	35,202	35,202	35,202	35,202	35,202	35,202	35,202	35,202	35,202	34,691	421,913
92300030 68,634	82,453	67,096	58,643	62,140	63,232	46,962	79,763	72,475	78,450	82,367	69,378	831,593
92400010 71,067	71,067	71,067	71,067	71,067	71,234	71,234	71,701	80,470	71,364	74,587	80,265	876,190
92400020 287,978	292,002	292,002	292,002	292,002	292,002	292,002	292,002	292,002	292,002	292,002	292,002	3,500,000
92500010 135,891	135,891	136,062	136,062	138,172	136,119	159,625	137,716	137,716	139,769	138,020	137,748	1,668,791
92500020 11,448	11,448	11,448	11,448	11,448	11,448	11,448	11,448	11,448	11,448	11,448	11,288	137,216
92600100 -515,591	-515,593	-515,591	-515,591	-515,591	-515,591	-515,591	-515,591	-515,591	-515,591	-515,591	-508,497	-6,180,000
92600105 49,223	49,223	49,223	49,223	49,223	49,223	49,223	49,223	49,223	49,223	49,223	48,547	590,000

Florida Public Service Commission
Docket No. 010949-EI
GULF POWER COMPANY
Witness: R.M. Saxon
Exhibit No. _____ (RMS-2)
Schedule 2
Page 26 of 28

**GULF POWER COMPANY
BUDGET YEAR 2003
FERC/SUB BY MONTH**

SUB JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	ANNUAL AMOUNT
92600110												
141	141	141	141	141	141	141	141	7,770	141	141	139	9,319
92600120												
1,151	1,151	1,151	1,151	1,151	1,151	1,151	1,151	1,151	1,151	1,151	1,139	13,800
92600150												
50,914	50,914	50,914	50,914	50,914	50,914	50,914	50,914	50,914	50,914	50,914	50,216	610,270
92600190												
11,513	11,513	11,513	11,513	11,513	11,513	11,513	11,513	11,513	11,513	11,513	11,357	138,000
92600205												
440,014	440,014	440,014	440,014	440,014	440,014	440,014	440,014	440,014	440,014	440,014	433,960	5,274,114
92600209												
95,109	95,109	95,109	95,109	95,109	95,109	95,109	95,109	95,109	95,109	95,109	93,801	1,140,000
92600210												
313,693	313,693	313,693	313,693	313,693	313,693	313,693	313,693	313,693	313,693	313,693	309,377	3,760,000
92600220												
-8,793	-8,796	-8,796	-8,796	-8,796	-8,796	-8,796	-8,796	-8,796	-8,796	-8,796	-8,675	-105,428
92600300												
79,913	79,913	80,575	80,015	81,961	81,317	81,961	80,015	80,575	80,015	79,913	91,796	977,969
92600310												
12,032	0	0	12,032	0	0	0	12,032	0	0	0	12,032	48,128
92600327												
207,252	207,252	207,252	207,252	207,252	207,252	207,252	207,252	207,252	207,252	207,252	204,403	2,484,175
92600329												
-4,145	-4,145	-4,145	-4,145	-4,145	-4,145	-4,145	-4,145	-4,145	-4,145	-4,145	-4,088	-49,683
92600331												
-41,401	-41,401	-41,401	-41,401	-41,401	-41,401	-41,401	-41,401	-41,401	-41,401	-41,401	-41,424	-496,835
92600335												
0	0	0	0	0	0	0	0	0	0	0	25,000	25,000
92600340												
63,141	63,141	63,141	63,141	63,141	63,141	63,141	63,141	63,141	63,141	63,141	65,960	760,511
92600390												
-88,001	-88,003	-88,003	-88,003	-88,003	-88,003	-88,003	-88,003	-88,003	-88,003	-88,003	-86,792	-1,054,823
92800100												
34,102	34,102	34,438	34,505	34,228	34,433	34,223	34,232	34,444	34,259	34,536	34,992	412,494
92800101												
38,445	38,445	38,490	38,495	39,075	38,495	38,495	38,495	38,495	38,495	38,495	37,955	461,875
92800200												
0	0	0	0	0	0	0	196,005	0	0	0	0	196,005
92800201												
428	428	428	428	428	428	428	428	428	428	428	412	5,120
92900010												
-164,918	-164,920	-164,920	-164,920	-164,920	-164,920	-164,920	-164,920	-164,920	-164,920	-164,920	-162,651	-1,976,769
93000100												
2,037	2,037	2,118	2,118	3,177	2,118	2,118	2,118	2,118	3,177	2,118	2,118	27,372
93000110												
10,240	10,240	51,200	51,200	10,240	10,240	10,240	10,240	10,240	10,240	10,240	10,240	204,800

**GULF POWER COMPANY
BUDGET YEAR 2003
FERC/SUB BY MONTH**

SUB JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	ANNUAL AMOUNT
93000120												
7,936	10,240	20,480	30,720	40,960	40,960	20,480	30,720	30,720	30,720	30,720	30,720	325,376
93000200												
66,676	526	99,443	22,235	2,113	526	62,068	1,038	526	19,572	2,164	511	277,398
93000205												
2,739	2,739	2,739	2,739	2,739	2,739	3,046	2,739	2,739	2,739	2,739	2,712	33,148
93000210												
6,600	9,850	4,100	5,987	21,636	4,100	0	20,519	13,850	3,300	0	1,375	91,317
93000220												
0	7,552	0	3,480	20,000	0	0	0	0	0	0	0	31,032
93000380												
0	0	0	0	36,318	0	0	0	0	0	0	0	36,318
93000400												
1,464	1,464	1,464	1,464	1,464	1,464	1,464	1,464	1,464	1,464	1,464	1,468	17,572
93000500												
960	960	960	960	960	960	960	960	960	960	960	962	11,522
93000505												
0	0	0	0	0	0	0	0	0	614	0	0	614
93000901												
860	40,459	13,920	33,699	6,620	13,920	33,699	120	27,514	40,085	645	101,811	313,352
93000907												
244,416	235,475	238,281	237,497	250,608	247,268	237,851	239,295	241,052	253,272	237,591	257,434	2,920,040
93000909												
1,784	2,499	2,135	2,835	1,889	3,050	1,984	1,784	2,050	1,784	1,784	2,037	25,615
93100100												
3,784	3,783	3,783	3,783	3,783	3,783	3,783	3,783	3,783	3,783	3,783	3,746	45,360
93500100												
29,847	29,847	30,060	30,060	32,836	30,060	30,060	30,060	30,060	30,060	32,836	29,756	365,542
93500300												
1,998	1,998	1,998	1,998	1,998	1,998	1,998	1,998	1,998	1,998	1,998	1,967	23,945
93500400												
1,297	15,138	5,291	5,291	4,317	4,461	3,498	6,365	6,365	9,437	6,365	26,902	94,727
93500900												
3,129	3,129	3,129	3,129	3,129	3,129	3,129	3,129	3,129	3,129	3,129	3,085	37,504
93500902												
6,645	6,645	6,645	6,645	6,645	6,645	6,645	6,645	6,645	6,645	6,645	6,572	79,667
GRAND TOTALS:												
15,933,739	17,004,306	18,317,773	17,897,356	17,257,107	16,084,279	15,791,258	15,934,712	16,233,693	17,091,995	18,225,517	18,747,881	204,519,616

Florida Public Service Commission
Docket No. 010949-El
GULF POWER COMPANY
Witness: R.M. Saxon
Exhibit No. _____ (RMS-2)
Schedule 2
Page 28 of 28

Gulf Power Company

Analysis on POD No. 9 and POD No. 4

<u>Planning Unit</u>	1 POD No. 9 2000 Budget	2 SCS Spread to PU	3 2000 Gulf & SCS Budget	4 Reorganization Adjustment	5 Planning Unit Summaries	6 POD 4	7 <u>Planning Unit</u>
POWER DELIVERY & CUST OP							
Customer Service	7,908,944	1,151,119	9,060,063				
Customer Operations Support	373,581	37,120	410,701				
Transportation	0		0				
Power Delivery	20,261,655	2,804,181	23,065,836		32,536,600	32,536,600	Cust. Service, Cust.Ops Support & Power Delivery
Security Services	1,074,249	124,908	1,199,157	Formerly Finance & Accounting			
Corporate Real Estate & Quality	2,002,215	116,497	2,118,712			2,118,712	Corporate Real Estate & Quality
Total PDCO	<u>31,620,644</u>	<u>4,233,825</u>	<u>35,854,469</u>			<u>34,655,312</u>	
GENERATION & TRANSMISSION							
Procurement & Materials	329,356	366,118	695,474	Formerly Finance & Accounting			
Transmission	2,445,338	5,667,244	8,112,582			8,112,582	Transmission
Environmental Affairs	1,451,804	1,745,876	3,197,680			3,197,680	Environmental Affairs
Power Generation Office	393,979	4,429,598	4,823,577			4,823,577	Power Generation Office
Plant Crist	26,486,572	1,443,798	27,930,370			27,930,370	Plant Crist
Plant Smith	8,890,978	715,579	9,606,557			9,606,557	Plant Smith
Plant Scholz	3,783,794	325,192	4,108,986			4,108,986	Plant Scholz
Gulf CoGen	450,000		450,000			450,000	Gulf CoGen
Plant Daniel	14,112,324		14,112,324			14,112,324	Plant Daniel
Plant Scherer	5,013,311		5,013,311			5,013,311	Plant Scherer
Total G&T	<u>63,357,456</u>	<u>14,693,405</u>	<u>78,050,861</u>			<u>77,355,387</u>	
MARKETING & EEA							
Marketing & Load Management	7,554,923	2,721,480	10,276,403			10,276,403	Marketing & Load Management
Appliance Sales	0		0				Appliance Sales
Economic Development	781,882	27,652	809,534			809,534	Economic Development
Emp Relations/Safety & Health	1,168,911	116,300	1,285,211			1,285,211	Emp Relations/Safety & Health
Human Resources	286,457	3,841,315	4,127,772			4,127,772	Human Resources
Governmental Affairs	0	99,244	99,244			99,244	Governmental Affairs
Corporate Communications	2,409,708	327,981	2,737,689			2,737,689	Corporate Communications
Total M & EEA	<u>12,201,881</u>	<u>7,133,972</u>	<u>19,335,853</u>			<u>19,335,853</u>	
TREASURY OFFICER/CIO							
Executive	2,493,622	1,258,523	3,752,145	Formerly Finance & Accounting		3,752,145	Executive
Auditing		757,270	757,270	Formerly Finance & Accounting		757,270	Auditing
Sec. , Treas. & Rates	1,512,725	1,034,976	2,547,701	Formerly Finance & Accounting		2,547,701	Sec. , Treas. & Rates
Total TO/CIO	<u>4,006,347</u>	<u>3,050,769</u>	<u>7,057,116</u>				
CHIEF FINANCIAL OFFICER							
Accounting	2,157,079	6,476,688	8,633,767			695,474	Procurement & Materials
Corporate Planning	681,726	272,725	954,451			1,199,157	Security Services
Regulatory Affairs	165,309	7,507	172,816			8,633,767	Accounting
Total CFO	<u>3,004,114</u>	<u>6,756,920</u>	<u>9,761,034</u>			954,451	Corporate Planning
						172,816	Regulatory Affairs
						<u>18,712,781</u>	Finance & Accounting
OTHER							
SCS	37,742,948	(37,742,948)	0			1,874,057	SCS - GTA
General To All	20,699,781	1,874,057	22,573,838		22,573,838 (1)	20,699,781	Gulf GTA
Total Other	<u>58,442,729</u>	<u>(35,868,891)</u>	<u>22,573,838</u>			<u>22,573,838</u>	
Total Company	<u>172,633,171</u>	<u>0</u>	<u>172,633,171</u>			<u>172,633,171</u>	

Florida Public Service Commission
 Docket No. 010949-EI
 GULF POWER COMPANY
 Witness: R. M. Saxon
 Exhibit No. _____ (RMS-2)
 Schedule 3
 Page 1 of 1

(1) Includes all General to All