

**BEFORE THE
FLORIDA PUBLIC SERVICE COMMISSION**

DOCKET NO. 130140-EI



MINIMUM FILING REQUIREMENTS

SECTION B – RATE BASE SCHEDULES

GULF POWER COMPANY

**Docket No. 130140-EI
Minimum Filing Requirements**

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B. Rate Base Schedules

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GULF POWER COMPANY

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B. Rate Base Schedules

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FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide a schedule of the 13-month average adjusted ratebase for the test year, the prior year and the most recent historical year. Provide the details of all adjustments on Schedule B-2.

Type of Data Shown:

 Projected Test Year Ended 12/31/14 Prior Year Ended 12/31/13 Historical Year Ended 12/31/12

Witness: S. D. Ritenour

COMPANY: GULF POWER COMPANY

DOCKET NO.: 130140-EI

Adjusted 13-Month Average Rate Base
(\$000's)

(1) Line No.	(2) Rate Base Components	(3) Total Company per Books	(4) Non-Electric Utility	(5) Electric Utility (3) + (4)	(6) Commission Adjustments Made in Last Case as Applicable (Sch. B-2)	(7) Adjusted per Commission (5)+(6)	(8) Company Adjustments (Sch. B-2)	(9) Total Utility with Commission & Company Adjustments (7) + (8)	(10) Unit Power Sales Rate Base	(11) Total Utility Adjusted for UPS (9) - (10)	(12) Jurisdictional Rate Base Factor	(13) Jurisdictional Utility Adjusted Per Company & Commission (11) x (12)
1	Plant-in-Service	4,480,719	0	4,480,719	(1,083,115)	3,397,604	(6,528)	3,391,076	(391,179)	2,999,897	0.9814230	2,944,168
2	Accumulated Depreciation & Amortization	(1,549,548)	0	(1,549,548)	151,312	(1,398,236)	192	(1,398,044)	129,995	(1,268,049)	0.9804976	(1,243,319)
3	Net Plant-in-Service (1) - (2)	2,931,171	0	2,931,171	(931,803)	1,999,368	(6,336)	1,993,032	(261,184)	1,731,848	0.9821006	1,700,849
4	Plant Held for Future Use	18,456	0	18,456	(13,021)	5,435	0	5,435	0	5,435	0.9707452	5,276
5	Construction Work-in-Progress	409,402	0	409,402	(375,555)	33,847	0	33,847	(6,557)	27,290	0.9767680	26,656
6	Plant Acquisition Adjustment	1,903	0	1,903	0	1,903	0	1,903	(1,903)	0		0
7	Net Utility Plant (3)+(4)+(5)+(6)	3,380,932	0	3,380,932	(1,320,379)	2,040,553	(6,336)	2,034,217	(269,644)	1,764,573	0.9819832	1,732,781
8	Working Capital Allowance	170,527	(13,029)	157,498	8,872	166,370	(2,750)	163,620	(8,424)	155,196	0.9737364	151,120
9	Total Rate Base (7) + (8)	3,531,459	(13,029)	3,518,430	(1,311,507)	2,206,923	(9,086)	2,197,837	(278,068)	1,919,769		1,883,901

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Witness: S. D. Ritenour

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Adjusted 13-Month Average Rate Base
(\$000's)

(1) Line No.	(2) Rate Base Components	(3) Total Company per Books	(4) Non-Electric Utility	(5) Electric Utility (3) + (4)	(6) Commission Adjustments Made in Last Case as Applicable (Sch. B-2)	(7) Adjusted per Commission (5)+(6)	(8) Company Adjustments (Sch. B-2)	(9) Total Utility with Commission & Company Adjustments (7) + (8)	(10) Unit Power Sales Rate Base	(11) Total Utility Adjusted for UPS (9) - (10)	(12) Jurisdictional Rate Base Factor	(13) Jurisdictional Utility Adjusted Per Company & Commission (11) x (12)
1	Plant-in-Service	4,320,808	0	4,320,808	(1,072,531)	3,248,277	0	3,248,277	(381,680)	2,866,597	0.9814230	2,813,344
2	Accumulated Depreciation & Amortization	(1,427,964)	0	(1,427,964)	111,557	(1,316,407)	0	(1,316,407)	122,666	(1,193,741)	0.9804976	(1,170,460)
3	Net Plant-in-Service (1) - (2)	2,892,844	0	2,892,844	(960,974)	1,931,870	0	1,931,870	(259,014)	1,672,856	0.9820833	1,642,884
4	Plant Held for Future Use	18,456	0	18,456	(13,021)	5,435	0	5,435	0	5,435	0.9707452	5,276
5	Construction Work-in-Progress	198,967	0	198,967	(162,840)	36,127	0	36,127	(6,234)	29,893	0.9767680	29,199
6	Plant Acquisition Adjustment	2,159	0	2,159	0	2,159	0	2,159	(2,159)	0		0
7	Net Utility Plant (3)+(4)+(5)+(6)	3,112,426	0	3,112,426	(1,136,835)	1,975,591	0	1,975,591	(267,407)	1,708,184	0.9819545	1,677,359
8	Working Capital Allowance	217,679	(13,050)	204,629	5,359	209,988	0	209,988	(9,296)	200,692	0.9739900	195,472
9	Total Rate Base (7) + (8)	3,330,105	(13,050)	3,317,055	(1,131,476)	2,185,579	0	2,185,579	(276,703)	1,908,876		1,872,831

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 Witness: S. D. Ritenour

COMPANY: GULF POWER COMPANY

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Adjusted 13-Month Average Rate Base
 (\$000's)

(1) Line No.	(2) Rate Base Components	(3) Total Company per Books	(4) Non-Electric Utility	(5) Electric Utility (3) + (4)	(6) Commission Adjustments Made in Last Case as Applicable (Sch. B-2)	(7) Adjusted per Commission (5)+(6)	(8) Company Adjustments (Sch. B-2)	(9) Total Utility with Commission & Company Adjustments (7) + (8)	(10) Unit Power Sales Rate Base	(11) Total Utility Adjusted for UPS (9) - (10)	(12) Jurisdictional Rate Base Factor	(13) Jurisdictional Utility Adjusted Per Company & Commission (11) x (12)
1	Plant-in-Service	4,048,835	0	4,048,835	(998,452)	3,050,383	0	3,050,383	(368,523)	2,681,860	0.9814230	2,632,039
2	Accumulated Depreciation & Amortization	(1,368,987)	0	(1,368,987)	76,804	(1,292,183)	0	(1,292,183)	115,150	(1,177,033)	0.9804976	(1,154,078)
3	Net Plant-in-Service (1) - (2)	2,679,848	0	2,679,848	(921,648)	1,758,200	0	1,758,200	(253,373)	1,504,827	0.9821468	1,477,961
4	Plant Held for Future Use	15,451	0	15,451	(10,016)	5,435	0	5,435	0	5,435	0.9707452	5,276
5	Construction Work-in-Progress	214,726	0	214,726	(160,443)	54,283	0	54,283	(3,840)	50,443	0.9767680	49,271
6	Plant Acquisition Adjustment	2,414	0	2,414	0	2,414	0	2,414	(2,414)	0		0
7	Net Utility Plant (3)+(4)+(5)+(6)	2,912,439	0	2,912,439	(1,092,107)	1,820,332	0	1,820,332	(259,627)	1,560,705	0.9819332	1,532,508
8	Working Capital Allowance	215,545	(13,218)	202,327	(3,786)	198,541	0	198,541	(12,190)	186,351	0.9769414	182,054
9	Total Rate Base (7) + (8)	3,127,984	(13,218)	3,114,766	(1,095,893)	2,018,873	0	2,018,873	(271,817)	1,747,056		1,714,562

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EXPLANATION: List and explain all proposed adjustments to the 13-month average rate base for the test year, the prior year and the most recent historical year. List the adjustments included in the last case that are not proposed in the current case and the reasons for excluding them.

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(1)	(2)	(3)	(4)	(5)	(6)	(7)
Line No.	Adj. No.	Adjustment Title	Reason for Adjustment or Omission	Adjustment Amount (\$000's)	Jurisdictional Factor	Jurisdictional Amount of Adjustment (5) x (6) (\$000's)
1		<u>Non Electric Adjustment:</u>				
2		Working Capital Adjustments				
3	(1)	Non-Utility Plant	To remove the non-utility plant included in rate base.	<u>(13,029)</u>	1.0000000	<u>(13,029)</u>
4		Total Non Electric Adjustment				
				<u>(13,029)</u>		<u>(13,029)</u>
5		<u>Commission Adjustments:</u>				
6		Plant in Service Adjustments				
7	(2)	Plant-in-Service - Environmental Cost Recovery Clause	To exclude plant amounts associated with the Environmental Cost Recovery Clause.	(1,060,314)	0.9702233	(1,028,741)
8						
9	(3)	Plant-in-Service - Conservation Cost Recovery Clause	To exclude plant amounts associated with the Energy Conservation Cost Recovery Clause.	(14,764)	1.0000000	(14,764)
10						
11	(4)	Plant-in-Service - AROs	To exclude plant amounts associated with the Asset Retirement Obligations.	(8,037)	0.9706671	(7,801)
12						
13		Accumulated Depreciation & Amortization Adjustments				
14	(5)	Depreciation Reserve - Environmental Cost Recovery Clause	To exclude plant amounts associated with the Environmental Cost Recovery Clause.	166,377	0.9702219	161,423
15						
16	(6)	Depreciation Reserve - Conservation Cost Recovery Clause	To exclude plant amounts associated with the Energy Conservation Cost Recovery Clause.	(3,586)	1.0000000	(3,586)
17						
18	(7)	Depreciation Reserve - AROs	To exclude plant amounts associated with the Asset Retirement Obligations.	(11,479)	0.9699795	(11,134)
19						

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Line No.	Adj. No.	Adjustment Title	Reason for Adjustment or Omission	Adjustment Amount (\$000's)	Jurisdictional Factor	Jurisdictional Amount of Adjustment (5) x (6) (\$000's)
1		<u>Commission Adjustments Continued:</u>				
2		Construction Work In Progress Adjustments				
3	(8)	CWIP - Interest Bearing	To exclude from rate base CWIP eligible for AFUDC.	(312,857)	0.9767680	(305,589)
4	(9)	CWIP - Environmental Cost Recovery Clause	To exclude plant amounts associated with the Environmental Cost Recovery Clause.	(62,698)	0.9701895	(60,829)
5						
6		Plant Held for Future Use Adjustments				
7	(10)	Decrease Plant Held for Future Use	Adjustment to exclude from rate base costs associated with the North Escambia site.	(13,021)	0.9702652	(12,634)
8						
9		Working Capital Adjustments				
10	(11)	Commission Working Capital Adjusments (see MFR B-17 for details)	To remove from working capital the effects of Commission adjustments.	8,872	0.9737364	8,639
11						
12		Total Commission Adjustments		<u>(1,311,507)</u>		<u>(1,275,016)</u>
13		<u>Company Adjustments</u>				
14		Plant In Service Adjustments				
15	(12)	Plant-in-Service - Perdido Unit 3	To exclude plant amounts associated with Perdido Unit 3.	(4,460)	0.9701832	(4,327)
16						
17	(13)	Plant-in-Service - Distribution New Business	To exclude plant amounts associated with distribution capital expenditures.	(2,068)	0.9999470	(2,068)
18						

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Witness: S. D. Ritenour

(1)	(2)	(3)	(4)	(5)	(6)	(7)
Line No.	Adj. No.	Adjustment Title	Reason for Adjustment or Omission	Adjustment Amount (\$000's)	Jurisdictional Factor	Jurisdictional Amount of Adjustment (5) x (6) (\$000's)
1		<u>Company Adjustments Continued:</u>				
2		Accumulated Depreciation & Amortization Adjustments				
3	(14)	Decrease in Accumulated Reserve - Perdido Unit 3	Adjustment to decrease the accumulated reserve related to Perdido Unit 3.	127	0.9701838	123
4						
5	(15)	Accumulated Depreciation: 2013 Depreciation Study	Adjustment to decrease the accumulated reserve related to the 2013 depreciation study.	43	Various	62
6						
7	(16)	Accumulated Depreciation : Distribution New Business	Adjustment to decrease the accumulated reserve related to distribution capital expenditures.	22	0.9999456	22
8						
9		Working Capital Adjustments				
10	(17)	Company Working Capital Adjustments	To remove from working capital the effects of	(2,750)	0.9737364	(2,678)
11		(see MFR B-17 for details)	Company adjustments.			
12		Total Company Adjustments		<u>(9,086)</u>		<u>(8,866)</u>
13		Total Rate Base Adjustments		<u>(1,320,593)</u>		<u>(1,283,882)</u>

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(1)

(2)

(3)

Line No.	Adjustment Title	Reason for Adjustment or Omission
1	<u>Adjustments Not Made:</u>	
2	Plant Crist 6 & 7 Turbine Upgrades	Adjustment is not applicable for the 2014 test year.
3	Capitalized Incentive Compensation	As discussed in testimony, Gulf believes that incentive compensation is properly included in jurisdictional rate base.
4		
5	Distribution Plant	Adjustment is not applicable for the 2014 test year.
6	Non-AMI Meter Amortization	Adjustment is not applicable for the 2014 test year.
7	Plant-Related Reclassifications	Adjustment is not applicable for the 2014 test year.
8	Fuel Inventories	Adjustment is not applicable for the 2014 test year.
9	ECCR Adjustment Error	Adjustment is not applicable for the 2014 test year.
10	AMI Meter Depreciation	Adjustment is not applicable for the 2014 test year.
11	Working Capital - Pensions & Other OPRBs	Adjustment is not applicable for the 2014 test year.

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(1)	(2)	(3)	(4)	(5)	(6)	(7)
Line No.	Adj. No.	Adjustment Title	Reason for Adjustment or Omission	Adjustment Amount (\$000's)	Jurisdictional Factor	Jurisdictional Amount of Adjustment (5) x (6) (\$000's)
1		<u>Non Electric Adjustment:</u>				
2		Working Capital Adjustments				
3	(1)	Non-Utility Plant	To remove the non-utility plant included in rate base.	<u>(13,050)</u>	1.0000000	<u>(13,050)</u>
4		Total Non Electric Adjustment		<u>(13,050)</u>		<u>(13,050)</u>
5		<u>Commission Adjustments:</u>				
6		Plant in Service Adjustments				
7	(2)	Plant-in-Service - Environmental Cost Recovery Clause	To exclude plant amounts associated with the Environmental Cost Recovery Clause.	(1,052,445)	0.9702233	(1,021,107)
8						
9	(3)	Plant-in-Service - Conservation Cost Recovery Clause	To exclude plant amounts associated with the Energy Conservation Cost Recovery Clause.	(12,049)	1.0000000	(12,049)
10						
11	(4)	Plant-in-Service - AROs	To exclude plant amounts associated with the Asset Retirement Obligations.	(8,037)	0.9706671	(7,801)
12						
13		Accumulated Depreciation & Amortization Adjustments				
14	(5)	Depreciation Reserve - Environmental Cost Recovery Clause	To exclude plant amounts associated with the Environmental Cost Recovery Clause.	126,996	0.9702219	123,214
15						
16	(6)	Depreciation Reserve - Conservation Cost Recovery Clause	To exclude plant amounts associated with the Energy Conservation Cost Recovery Clause.	(3,960)	1.0000000	(3,960)
17						
18	(7)	Depreciation Reserve - AROs	To exclude plant amounts associated with the Asset Retirement Obligations.	(11,479)	0.9699795	(11,134)
19						

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1		<u>Commission Adjustments Continued:</u>				
2		Construction Work In Progress Adjustments				
3	(8)	CWIP - Interest Bearing	To exclude from rate base CWIP eligible for AFUDC.	(160,600)	0.9767680	(156,869)
4	(9)	CWIP - Environmental Cost Recovery Clause	To exclude plant amounts associated with the Environmental Cost Recovery Clause.	(2,240)	0.9701895	(2,173)
5						
6		Plant Held for Future Use Adjustments				
7	(10)	Decrease Plant Held for Future Use	Adjustment to exclude from rate base costs associated with the North Escambia site.	(13,021)	0.9702652	(12,634)
8						
9		Working Capital Adjustments				
10	(11)	Commission Working Capital Adjustments (see MFR B-17 for details)	To remove from working capital the effects of Commission adjustments.	5,359	0.9739900	5,220
11						
12		Total Commission Adjustments		<u>(1,131,476)</u>		<u>(1,099,293)</u>
13		Total Rate Base Adjustments		<u>(1,131,476)</u>		<u>(1,099,293)</u>

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1		<u>Adjustments Not Made:</u>				
2		Plant Crist 6 & 7 Turbine Upgrades	Adjustment is not applicable for the 2013 year.			
3		Capitalized Incentive Compensation	As discussed in testimony, Gulf believes that incentive compensation is properly included in jurisdictional rate base.			
4						
5		Distribution Plant	Adjustment is not applicable for the 2013 year.			
6		Non-AMI Meter Amortization	Adjustment is not applicable for the 2013 year.			
7		Plant-Related Reclassifications	Adjustment is not applicable for the 2013 year.			
8		Fuel Inventories	Adjustment is not applicable for the 2013 year.			
9		ECCR Adjustment Error	Adjustment is not applicable for the 2013 year.			
10		AMI Meter Depreciation	Adjustment is not applicable for the 2013 year.			
11		Working Capital - Pensions & Other OPRBs	Adjustment is not applicable for the 2013 year.			

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1		<u>Non Electric Adjustment:</u>				
2		Working Capital Adjustments				
3	(1)	Non-Utility Plant	To remove the non-utility plant included in rate base.	<u>(13,218)</u>	1.0000000	<u>(13,218)</u>
4		Total Non Electric Adjustment		<u>(13,218)</u>		<u>(13,218)</u>
5		<u>Commission Adjustments:</u>				
6		Plant In Service Adjustments				
7	(2)	Plant-in-Service - Environmental Cost Recovery Clause	To exclude plant amounts associated with the Environmental Cost Recovery Clause.	(984,517)	0.9702233	(955,201)
8						
9	(3)	Plant-in-Service - Conservation Cost Recovery Clause	To exclude plant amounts associated with the Energy Conservation Cost Recovery Clause.	(10,439)	1.0000000	(10,439)
10						
11	(4)	Plant-in-Service - AROs	To exclude plant amounts associated with the Asset Retirement Obligations.	(3,496)	0.9706671	(3,393)
12						
13		Accumulated Depreciation & Amortization Adjustments				
14	(5)	Depreciation Reserve - Environmental Cost Recovery Clause	To exclude plant amounts associated with the Environmental Cost Recovery Clause.	91,311	0.9702219	88,592
15						
16	(6)	Depreciation Reserve - Conservation Cost Recovery Clause	To exclude plant amounts associated with the Energy Conservation Cost Recovery Clause.	(2,987)	1.0000000	(2,987)
17						
18	(7)	Depreciation Reserve - AROs	To exclude plant amounts associated with the Asset Retirement Obligations.	(11,520)	0.9699795	(11,174)
19						

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: GULF POWER COMPANY

DOCKET NO.: 130140-EI

EXPLANATION: List and explain all proposed adjustments to the 13-month average rate base for the test year, the prior year and the most recent historical year. List the adjustments included in the last case that are not proposed in the current case and the reasons for excluding them.

Type of Data Shown:
 Projected Test Year Ended 12/31/14
 Prior Year Ended 12/31/13
 Historical Year Ended 12/31/12
 Witness: S. D. Ritenour

(1)	(2)	(3)	(4)	(5)	(6)	(7)
Line No.	Adj. No.	Adjustment Title	Reason for Adjustment or Omission	Adjustment Amount (\$000's)	Jurisdictional Factor	Jurisdictional Amount of Adjustment (5) x (6) (\$000's)
1		<u>Commission Adjustments Continued:</u>				
2		Construction Work In Progress Adjustments				
3	(8)	CWIP - Interest Bearing	To exclude from rate base CWIP eligible for AFUDC.	(156,245)	0.9767680	(152,615)
4	(9)	CWIP - Environmental Cost Recovery Clause	To exclude plant amounts associated with the Environmental Cost Recovery Clause.	(4,198)	0.9701895	(4,073)
5						
6		Plant Held for Future Use Adjustments				
7	(10)	Decrease Plant Held for Future Use	Adjustment to exclude from rate base costs associated with the North Escambia site.	(10,016)	0.9702652	(9,718)
8						
9		Working Capital Adjustments				
10	(11)	Commission Working Capital Adjustments (see MFR B-17 for details)	To remove from working capital the effects of Commission adjustments.	(3,786)	0.9769414	(3,699)
11						
12		Total Commission Adjustments		<u>(1,095,893)</u>		<u>(1,064,707)</u>
13		Total Rate Base Adjustments		<u>(1,095,893)</u>		<u>(1,064,707)</u>

12

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: GULF POWER COMPANY

DOCKET NO.: 130140-EI

EXPLANATION: List and explain all proposed adjustments to the 13-month average rate base for the test year, the prior year and the most recent historical year. List the adjustments included in the last case that are not proposed in the current case and the reasons for excluding them.

Type of Data Shown:
 Projected Test Year Ended 12/31/14
 Prior Year Ended 12/31/13
 Historical Year Ended 12/31/12
 Witness: S. D. Ritenour

(1)	(2)	(3)	(4)	(5)	(6)	(7)
Line No.	Adj. No.	Adjustment Title	Reason for Adjustment or Omission	Adjustment Amount (\$000's)	Jurisdictional Factor	Jurisdictional Amount of Adjustment (5) x (6) (\$000's)
1		<u>Adjustments Not Made:</u>				
2		Plant Crist 6 & 7 Turbine Upgrades	Adjustment is not applicable for the 2012 year.			
3		Capitalized Incentive Compensation	As discussed in testimony, Gulf believes that incentive compensation is properly included in jurisdictional rate base.			
4						
5		Distribution Plant	Adjustment is not applicable for the 2012 year.			
6		Non-AMI Meter Amortization	Adjustment is not applicable for the 2012 year.			
7		Plant-Related Reclassifications	Adjustment is not applicable for the 2012 year.			
8		Fuel Inventories	Adjustment is not applicable for the 2012 year.			
9		ECCR Adjustment Error	Adjustment is not applicable for the 2012 year.			
10		AMI Meter Depreciation	Adjustment is not applicable for the 2012 year.			
11		Working Capital - Pensions & Other OPRBs	Adjustment is not applicable for the 2012 year.			

13

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: GULF POWER COMPANY

DOCKET NO.: 130140-EI

EXPLANATION: Derive the 13-month average system balance sheet by primary account by month for the test year, the prior year, and the most recent historical year. For accounts including non-electric utility amounts, show these amounts as a separate subaccount.

Type of Data Shown:

 Projected Test Year Ended 12/31/14 Prior Year Ended 12/31/13 Historical Year Ended 12/31/12

Witness: S. D. Ritenour

(\$000's)										
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Line No.	Account No.	Account Name	12/2013	1/2014	2/2014	3/2014	4/2014	5/2014	6/2014	7/2014
1		Utility Plant								
2	101	Electric Plant In Service	4,426,718	4,429,469	4,437,303	4,449,503	4,457,456	4,464,767	4,476,152	4,484,091
3	105	Plant Held for Future Use	18,456	18,456	18,456	18,456	18,456	18,456	18,456	18,456
4	106	Plant in Service Unclassified	0	0	0	0	0	0	0	0
5	107	Construction Work in Progress	242,066	275,495	305,098	335,324	366,405	390,879	412,222	436,360
6	108	Accum Prov for Depreciation	(1,456,207)	(1,467,600)	(1,476,931)	(1,486,704)	(1,497,388)	(1,508,857)	(1,520,148)	(1,531,120)
7	111	Accum Prov for Amortization	(29,054)	(27,782)	(26,960)	(27,446)	(27,933)	(28,420)	(28,907)	(29,394)
8	114	Electric Plant Acquisition Adjustments	2,031	2,010	1,988	1,967	1,946	1,925	1,903	1,882
9		Total Utility Plant	3,204,010	3,230,048	3,258,955	3,291,100	3,318,941	3,338,749	3,359,679	3,380,275
10		Other Property and Investments								
11	121	Non-Utility Property	15,829	15,843	15,856	15,869	15,882	15,896	15,909	15,922
12	122	Accum Prov for Non-Utility Property	(2,774)	(2,792)	(2,809)	(2,827)	(2,844)	(2,862)	(2,879)	(2,897)
13	123	Investment in Associated Companies	2,588	2,589	2,590	2,592	2,593	2,595	2,597	2,598
14	128	Other Special Funds	101,452	102,543	101,786	101,029	100,278	99,528	98,777	98,034
15		Total Other Property and Investments	117,095	118,183	117,423	116,664	115,909	115,157	114,404	113,657

Totals may not add due to rounding.

Supporting Schedules: B-19, B-20

Recap Schedules: B-1

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: GULF POWER COMPANY

DOCKET NO.: 130140-EI

EXPLANATION: Derive the 13-month average system balance sheet by primary account by month for the test year, the prior year, and the most recent historical year. For accounts including non-electric utility amounts, show these amounts as a separate subaccount.

Type of Data Shown:

 Projected Test Year Ended 12/31/14 Prior Year Ended 12/31/13 Historical Year Ended 12/31/12

Witness: S. D. Ritenour

(\$000's)									
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Line No.	Account No.	Account Name	8/2014	9/2014	10/2014	11/2014	12/2014	13-Month Average	Reference RB WC CS ORP NEU
1		Utility Plant							
2	101	Electric Plant In Service	4,490,490	4,497,642	4,504,026	4,512,025	4,619,703	4,480,719	RB
3	105	Plant Held for Future Use	18,456	18,456	18,456	18,456	18,456	18,456	RB
4	106	Plant In Service Unclassified	0	0	0	0	0	0	RB
5	107	Construction Work in Progress	461,902	492,381	529,773	568,889	505,433	409,402	RB
6	108	Accum Prov for Depreciation	(1,542,365)	(1,553,397)	(1,564,479)	(1,575,119)	(1,584,059)	(1,520,337)	RB
7	111	Accum Prov for Amortization	(29,880)	(30,367)	(30,854)	(31,340)	(31,411)	(29,211)	RB
8	114	Electric Plant Acquisition Adjustments	1,861	1,839	1,818	1,797	1,776	1,903	RB
9		Total Utility Plant	3,400,463	3,426,554	3,458,741	3,494,707	3,529,898	3,360,932	
10		Other Property and Investments							
11	121	Non-Utility Property	15,935	15,949	15,962	15,975	15,988	15,909	NEU
12	122	Accum Prov for Non-Utility Property	(2,915)	(2,933)	(2,951)	(2,969)	(2,987)	(2,880)	NEU
13	123	Investment In Associated Companies	2,600	2,603	2,606	2,609	2,612	2,598	NEU
14	128	Other Special Funds	97,292	96,549	95,813	95,077	94,341	98,654	WC
15		Total Other Property and Investments	112,913	112,168	111,430	110,693	109,955	114,281	

REFERENCE:

RB = Rate Base; WC = Working Capital; CS = Capital Structure; ORP = Other Return Provided; NEU = Non-Electric Utility

Totals may not add due to rounding.

Supporting Schedules: B-19, B-20

Recap Schedules: B-1

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Derive the 13-month average system balance sheet by primary account by month for the test year, the prior year, and the most recent historical year. For accounts including non-electric utility amounts, show these amounts as a separate subaccount.

Type of Data Shown:

 Projected Test Year Ended 12/31/14 Prior Year Ended 12/31/13 Historical Year Ended 12/31/12

Witness: S. D. Ritenour

COMPANY: GULF POWER COMPANY

DOCKET NO.: 130140-EI

(\$000's)										
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Line No.	Account No.	Account Name	12/2013	1/2014	2/2014	3/2014	4/2014	5/2014	6/2014	7/2014
1		Current and Accrued Assets								
2	131	Cash	6,011	6,011	6,011	6,011	6,011	6,011	6,011	6,011
3	134	Other Special Deposits	18	18	18	18	18	18	18	18
4	135	Working Funds	378	378	379	379	378	378	378	379
5	136	Temporary Cash Investments	0	0	0	0	0	0	0	0
6	142	Customer Accounts Receivable	68,099	76,272	75,591	62,318	62,731	63,521	79,831	90,325
7	143	Other Accounts Receivable	9,651	9,651	9,651	9,651	9,651	9,651	9,651	9,651
8	144	Accum Prov for Uncollectible Accounts	(1,799)	(2,242)	(2,220)	(1,708)	(1,510)	(1,440)	(1,426)	(1,593)
9	146	Accounts Receivable from Assoc Companies	15,684	14,742	13,006	11,306	10,640	8,542	12,263	17,544
10	151	Fuel Stock	123,479	115,837	117,847	115,992	114,443	111,604	106,857	98,583
11	154 and 163	Plant Materials and Operating Supplies	53,609	53,513	53,437	53,346	53,253	53,152	53,479	54,093
12	158	Allowance Inventory	7,211	7,140	7,069	6,997	6,926	6,855	6,783	6,712
13	165	Prepayments	13,506	13,919	14,201	14,483	14,764	16,132	16,411	16,689
14	171	Interest and Dividends Receivable	9	15	16	16	23	23	23	30
15	172	Rents Receivable	2,208	3,497	3,352	3,206	3,061	2,916	2,771	2,937
16	173	Accrued Utility Revenues	54,079	52,567	43,950	44,696	44,641	59,262	64,950	67,807
17	174	Miscellaneous Current and Accrued Assets	0	0	0	0	0	0	0	0
18	175	Derivative Instrument Assets	0	0	0	0	0	0	0	0
19	176	Derivative Instrument Assets - Hedges	4,357	4,357	4,357	4,357	4,357	4,357	4,357	4,357
20		Total Current and Accrued Assets	356,500	355,675	346,685	331,070	329,387	340,982	362,357	373,543

Totals may not add due to rounding.

Supporting Schedules: B-19, B-20

Recap Schedules: B-1

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Derive the 13-month average system balance sheet by primary account by month for the test year, the prior year, and the most recent historical year. For accounts including non-electric utility amounts, show these amounts as a separate subaccount.

Type of Data Shown:

Projected Test Year Ended 12/31/14

Prior Year Ended 12/31/13

Historical Year Ended 12/31/12

Witness: S. D. Ritenour

COMPANY: GULF POWER COMPANY

DOCKET NO.: 130140-EI

(\$000's)									
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Line No.	Account No.	Account Name	8/2014	9/2014	10/2014	11/2014	12/2014	13-Month Average	Reference
1		Current and Accrued Assets							
2	131	Cash	6,011	6,011	6,011	6,011	6,011	6,011	WC
3	134	Other Special Deposits	18	18	18	18	18	18	WC
4	135	Working Funds	378	378	379	379	379	378	WC
5	136	Temporary Cash Investments	0	0	0	0	0	0	WC
6	142	Customer Accounts Receivable	88,194	97,255	83,301	68,472	72,615	76,042	WC
7	143	Other Accounts Receivable	9,651	9,651	9,651	9,651	9,651	9,651	WC
8	144	Accum Prov for Uncollectible Accounts	(1,588)	(1,933)	(1,768)	(1,478)	(1,910)	(1,740)	WC
9	146	Accounts Receivable from Assoc Companies	20,586	16,009	10,299	12,289	10,946	13,374	WC
10	151	Fuel Stock	92,155	87,928	84,103	85,309	87,839	103,229	WC
11	154 and 163	Plant Materials and Operating Supplies	53,969	53,849	53,742	53,657	53,599	53,593	WC
12	158	Allowance Inventory	6,641	6,569	6,498	6,427	6,355	6,783	WC
13	165	Prepayments	17,062	17,341	17,619	22,575	22,838	16,734	WC
14	171	Interest and Dividends Receivable	31	31	37	37	37	25	WC
15	172	Rents Receivable	2,791	2,645	2,500	2,354	2,208	2,804	WC
16	173	Accrued Utility Revenues	68,224	58,458	47,235	49,618	54,870	54,643	WC
17	174	Miscellaneous Current and Accrued Assets	0	0	0	0	0	0	WC
18	175	Derivative Instrument Assets	0	0	0	0	0	0	WC
19	176	Derivative Instrument Assets - Hedges	4,357	4,357	4,357	4,357	4,357	4,357	WC
20		Total Current and Accrued Assets	368,480	358,567	323,982	319,676	329,813	345,902	

REFERENCE:

RB = Rate Base; WC = Working Capital; CS = Capital Structure; ORP = Other Return Provided; NEU = Non-Electric Utility

Totals may not add due to rounding.

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FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Derive the 13-month average system balance sheet by primary account by month for the test year, the prior year, and the most recent historical year. For accounts including non-electric utility amounts, show these amounts as a separate subaccount.

Type of Data Shown:
 Projected Test Year Ended 12/31/14
 Prior Year Ended 12/31/13
 Historical Year Ended 12/31/12
 Witness: S. D. Ritenour

COMPANY: GULF POWER COMPANY

DOCKET NO.: 130140-EI

(\$000's)

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Line No.	Account No.	Account Name	12/2013	1/2014	2/2014	3/2014	4/2014	5/2014	6/2014	7/2014
1		Deferred Debits								
2	181	Unamortized Debt Expense	7,721	7,677	7,632	7,588	7,543	7,499	7,454	7,410
3	182	Regulatory Assets	497,673	501,582	505,491	509,055	512,964	516,873	515,056	513,584
4	183	Prelim Site Investigation Costs	10,460	10,470	10,480	10,490	10,500	7,868	7,878	7,888
5	184	Clearing Accounts	0	0	0	0	0	0	0	0
6	185	Temporary Facilities	0	0	0	0	0	0	0	0
7	186	Miscellaneous Deferred Debits	8,921	7,361	5,802	4,144	2,486	1,419	1,419	1,419
8	188	Research, Development, and Demo Expense	0	150	75	0	150	75	0	150
9	189	Unamortized Loss on Reacquired Debt	15,048	14,937	14,827	14,717	14,607	14,497	14,386	14,276
10	190	Accumulated Deferred Income Tax	74,155	74,565	74,975	75,385	75,795	76,205	76,615	77,025
11		Total Deferred Debits	613,978	616,742	619,282	621,379	624,045	624,436	622,808	621,752
12		Total Assets and Other Debits	4,291,583	4,320,648	4,342,325	4,360,213	4,388,282	4,419,324	4,459,248	4,489,227

Totals may not add due to rounding.

Supporting Schedules: B-19, B-20

Recap Schedules: B-1

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FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: GULF POWER COMPANY

DOCKET NO.: 130140-EI

EXPLANATION: Derive the 13-month average system balance sheet by primary account by month for the test year, the prior year, and the most recent historical year. For accounts including non-electric utility amounts, show these amounts as a separate subaccount.

Type of Data Shown:

 Projected Test Year Ended 12/31/14 Prior Year Ended 12/31/13 Historical Year Ended 12/31/12

Witness: S. D. Ritenour

(\$000's)									
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Line No.	Account No.	Account Name	8/2014	9/2014	10/2014	11/2014	12/2014	13-Month Average	Reference RB WC CS ORP NEU
1		Deferred Debits							
2	181	Unamortized Debt Expense	7,365	7,321	7,278	7,235	7,192	7,455	CS
3	182	Regulatory Assets	512,112	510,296	508,824	507,352	505,825	508,976	WC
4	183	Prelim Site Investigation Costs	7,898	7,908	7,918	7,928	7,938	8,894	WC
5	184	Clearing Accounts	0	0	0	0	0	0	WC
6	185	Temporary Facilities	0	0	0	0	0	0	WC
7	186	Miscellaneous Deferred Debits	1,419	1,419	1,419	1,419	1,419	3,082	WC
8	188	Research, Development, and Demo Expense	75	0	150	75	0	69	WC
9	189	Unamortized Loss on Reacquired Debt	14,166	14,056	13,946	13,836	13,732	14,387	CS
10	190	Accumulated Deferred Income Tax	77,435	77,845	78,255	78,665	79,075	76,615	CS
11		Total Deferred Debits	620,470	618,845	617,790	616,510	615,181	619,478	
12		Total Assets and Other Debits	4,502,326	4,516,134	4,511,943	4,541,586	4,584,847	4,440,593	

REFERENCE:

RB = Rate Base; WC = Working Capital; CS = Capital Structure; ORP = Other Return Provided; NEU = Non-Electric Utility

Totals may not add due to rounding.

Supporting Schedules: B-19, B-20

Recap Schedules: B-1

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Derive the 13-month average system balance sheet by primary account by month for the test year, the prior year, and the most recent historical year. For accounts including non-electric utility amounts, show these amounts as a separate subaccount.

Type of Data Shown:

 Projected Test Year Ended 12/31/14 Prior Year Ended 12/31/13 Historical Year Ended 12/31/12

Witness: S. D. Ritenour

COMPANY: GULF POWER COMPANY

DOCKET NO.: 130140-EI

(\$000's)										
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Line No.	Account No.	Account Name	12/2013	1/2014	2/2014	3/2014	4/2014	5/2014	6/2014	7/2014
1		Proprietary Capital								
2	201	Common Stock Issued	(393,060)	(393,060)	(393,060)	(393,060)	(393,060)	(393,060)	(393,060)	(393,060)
3	204	Preferred Stock Issued	(150,000)	(150,000)	(150,000)	(150,000)	(150,000)	(150,000)	(150,000)	(150,000)
4	211	Miscellaneous Paid-In Capital	(597,891)	(718,759)	(718,978)	(721,088)	(721,195)	(721,307)	(722,736)	(722,844)
5	214	Capital Stock Expense	2,002	2,002	2,002	2,002	2,002	2,002	2,002	2,002
6	216	Unappropriated Retained Earnings	(244,364)	(223,890)	(227,819)	(232,528)	(206,210)	(215,250)	(229,230)	(216,327)
7	219	Accumulated Other Comprehensive Income	1,109	1,078	1,047	1,016	985	954	923	892
8		Total Proprietary Capital	<u>(1,382,204)</u>	<u>(1,482,629)</u>	<u>(1,486,808)</u>	<u>(1,493,658)</u>	<u>(1,467,478)</u>	<u>(1,476,661)</u>	<u>(1,492,101)</u>	<u>(1,479,337)</u>
9		Long Term Debt								
10	224	Other Long Term Debt	(1,248,955)	(1,248,955)	(1,248,955)	(1,248,955)	(1,318,955)	(1,318,955)	(1,318,955)	(1,318,955)
11	226	Unamortized Premium on Long Term Debt	7,498	7,451	7,404	7,356	7,309	7,262	7,215	7,167
12		Total Long Term Debt	<u>(1,241,457)</u>	<u>(1,241,504)</u>	<u>(1,241,551)</u>	<u>(1,241,599)</u>	<u>(1,311,646)</u>	<u>(1,311,693)</u>	<u>(1,311,740)</u>	<u>(1,311,788)</u>
13		Other Non-Current Liabilities								
14	228	Miscellaneous Operating Provisions	(262,590)	(263,035)	(263,460)	(263,886)	(264,317)	(264,748)	(265,181)	(265,620)
15	229	Prov for Rate Refunds	0	0	0	0	0	0	0	0
16	230	Asset Retirement Obligations	(16,055)	(16,055)	(16,055)	(16,055)	(16,055)	(16,055)	(16,055)	(16,055)
17		Total Other Non-Current Liabilities	<u>(278,645)</u>	<u>(279,090)</u>	<u>(279,515)</u>	<u>(279,941)</u>	<u>(280,372)</u>	<u>(280,803)</u>	<u>(281,236)</u>	<u>(281,675)</u>

Totals may not add due to rounding.

Supporting Schedules: B-19, B-20

Recap Schedules: B-1

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: GULF POWER COMPANY

DOCKET NO.: 130140-EI

EXPLANATION: Derive the 13-month average system balance sheet by primary account by month for the test year, the prior year, and the most recent historical year. For accounts including non-electric utility amounts, show these amounts as a separate subaccount.

Type of Data Shown:

 Projected Test Year Ended 12/31/14 Prior Year Ended 12/31/13 Historical Year Ended 12/31/12

Witness: S. D. Ritenour

(\$000's)									
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Line No.	Account No.	Account Name	8/2014	9/2014	10/2014	11/2014	12/2014	13-Month Average	Reference RB WC CS ORP NEU
1		Proprietary Capital							
2	201	Common Stock Issued	(393,060)	(393,060)	(393,060)	(393,060)	(393,060)	(393,060)	CS
3	204	Preferred Stock Issued	(150,000)	(150,000)	(150,000)	(150,000)	(150,000)	(150,000)	CS
4	211	Miscellaneous Paid-In Capital	(722,951)	(724,375)	(724,479)	(724,529)	(725,950)	(712,852)	CS
5	214	Capital Stock Expense	2,002	2,002	2,002	2,002	2,002	2,002	CS
6	216	Unappropriated Retained Earnings	(233,142)	(245,931)	(220,489)	(224,274)	(231,360)	(226,986)	CS
7	219	Accumulated Other Comprehensive Income	861	830	799	768	737	923	CS
8		Total Proprietary Capital	(1,496,290)	(1,510,534)	(1,485,227)	(1,489,093)	(1,497,631)	(1,479,973)	
9		Long Term Debt							
10	224	Other Long Term Debt	(1,318,955)	(1,318,955)	(1,383,955)	(1,383,955)	(1,383,955)	(1,312,417)	CS
11	226	Unamortized Premium on Long Term Debt	7,120	7,073	7,030	6,967	6,944	7,217	CS
12		Total Long Term Debt	(1,311,835)	(1,311,882)	(1,376,925)	(1,376,988)	(1,377,011)	(1,305,200)	
13		Other Non-Current Liabilities							
14	228	Miscellaneous Operating Provisions	(266,058)	(266,514)	(266,960)	(267,405)	(267,853)	(265,202)	WC
15	229	Prov for Rate Refunds	0	0	0	0	0	0	WC
16	230	Asset Retirement Obligations	(16,055)	(16,055)	(16,055)	(16,055)	(16,055)	(16,055)	WC
17		Total Other Non-Current Liabilities	(282,113)	(282,569)	(283,015)	(283,460)	(283,908)	(281,257)	

REFERENCE:

RB = Rate Base; WC = Working Capital; CS = Capital Structure; ORP = Other Return Provided; NEU = Non-Electric Utility

Totals may not add due to rounding.

Supporting Schedules: B-19, B-20

Recap Schedules: B-1

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Derive the 13-month average system balance sheet by primary account by month for the test year, the prior year, and the most recent historical year. For accounts including non-electric utility amounts, show these amounts as a separate subaccount.

Type of Data Shown:

 Projected Test Year Ended 12/31/14 Prior Year Ended 12/31/13 Historical Year Ended 12/31/12

Witness: S. D. Ritenour

COMPANY: GULF POWER COMPANY

DOCKET NO.: 130140-EI

(\$000's)										
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Line No.	Account No.	Account Name	12/2013	1/2014	2/2014	3/2014	4/2014	5/2014	6/2014	7/2014
1		Current and Accrued Liabilities								
2	231	Notes Payable	0	0	0	0	0	0	0	0
3	232	Accounts Payable	(67,011)	(76,472)	(72,075)	(73,776)	(72,561)	(69,863)	(70,187)	(69,896)
4	233	Notes Payable to Associated Companies	(119,499)	(3,321)	(17,213)	(61,364)	(19,848)	(21,280)	(73,858)	(62,364)
5	234	Accounts Payable to Associated Companies	(42,841)	(37,132)	(31,721)	(31,752)	(30,293)	(36,222)	(38,356)	(47,485)
6	235	Customer Deposits	(35,075)	(35,136)	(35,191)	(35,239)	(35,286)	(35,334)	(35,396)	(35,441)
7	236	Taxes Accrued	(4,937)	(7,973)	(10,723)	(13,689)	(7,939)	(10,186)	(18,296)	(29,094)
8	237	Interest Accrued	(9,290)	(12,603)	(16,404)	(13,555)	(11,870)	(16,258)	(9,912)	(12,571)
9	238	Dividends Declared	(2,196)	(30,856)	(31,596)	(2,196)	(30,856)	(31,596)	(2,196)	(30,856)
10	241	Tax Collections Payable	(1,242)	438	159	92	(1,301)	(5,416)	(1,025)	(2,071)
11	242	Miscellaneous Current and Accrued Liabilities	(29,274)	(30,868)	(32,000)	(21,907)	(23,060)	(23,583)	(24,604)	(25,622)
12	244	Derivative Instrument Liabilities	0	0	0	0	0	0	0	0
13	245	Derivative Instrument Liabilities - Hedges	(27,112)	(27,112)	(27,112)	(27,112)	(27,112)	(27,112)	(27,112)	(27,112)
14		Total Current and Accrued Liabilities	<u>(338,477)</u>	<u>(261,035)</u>	<u>(273,876)</u>	<u>(280,498)</u>	<u>(260,146)</u>	<u>(276,850)</u>	<u>(300,942)</u>	<u>(342,512)</u>
15		Deferred Credits								
16	253	Other Deferred Credits	(247,649)	(252,444)	(255,832)	(259,076)	(262,501)	(265,888)	(263,444)	(261,774)
17	254	Regulatory Liabilities	(30,906)	(29,231)	(27,556)	(25,782)	(24,008)	(22,826)	(22,710)	(22,594)
18	255	Accumulated Deferred Investment Tax Credits	(4,106)	(4,002)	(3,900)	(3,798)	(3,696)	(3,594)	(3,492)	(3,390)
19	281	Accumulated Deferred Income Taxes	(161,104)	(162,818)	(164,532)	(166,246)	(167,960)	(169,674)	(171,388)	(173,102)
20	282	Accumulated Deferred Income Taxes	(549,275)	(550,287)	(551,299)	(552,311)	(553,323)	(554,335)	(555,347)	(556,359)
21	283	Accumulated Deferred Income Taxes	(57,760)	(57,608)	(57,456)	(57,304)	(57,152)	(57,000)	(56,848)	(56,696)
22		Total Deferred Credits	<u>(1,050,800)</u>	<u>(1,056,390)</u>	<u>(1,060,575)</u>	<u>(1,064,517)</u>	<u>(1,068,840)</u>	<u>(1,073,317)</u>	<u>(1,073,229)</u>	<u>(1,073,915)</u>
23		Total Liabilities and Capital	<u>(4,291,583)</u>	<u>(4,320,648)</u>	<u>(4,342,325)</u>	<u>(4,360,213)</u>	<u>(4,388,282)</u>	<u>(4,419,324)</u>	<u>(4,459,248)</u>	<u>(4,489,227)</u>

Totals may not add due to rounding.

Supporting Schedules: B-19, B-20

Recap Schedules: B-1

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Derive the 13-month average system balance sheet by primary account by month for the test year, the prior year, and the most recent historical year. For accounts including non-electric utility amounts, show these amounts as a separate subaccount.

Type of Data Shown:

 Projected Test Year Ended 12/31/14 Prior Year Ended 12/31/13 Historical Year Ended 12/31/12

Witness: S. D. Ritenour

COMPANY: GULF POWER COMPANY

DOCKET NO.: 130140-EI

(\$000's)									
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Line No.	Account No.	Account Name	8/2014	9/2014	10/2014	11/2014	12/2014	13-Month Average	Reference
1		Current and Accrued Liabilities							
2	231	Notes Payable	0	0	0	0	0	0	CS
3	232	Accounts Payable	(70,797)	(70,883)	(79,155)	(79,461)	(73,130)	(72,713)	WC
4	233	Notes Payable to Associated Companies	(44,240)	(82,705)	(3,467)	(38,293)	(124,165)	(51,663)	CS
5	234	Accounts Payable to Associated Companies	(42,139)	(40,502)	(36,221)	(38,333)	(41,155)	(38,012)	WC
6	235	Customer Deposits	(35,476)	(35,477)	(35,482)	(35,498)	(35,519)	(35,350)	CS
7	236	Taxes Accrued	(39,937)	(39,788)	(46,073)	(13,102)	(5,413)	(19,012)	WC
8	237	Interest Accrued	(16,801)	(14,247)	(12,007)	(16,741)	(11,650)	(13,378)	WC
9	238	Dividends Declared	(31,596)	(2,196)	(30,856)	(31,596)	(2,196)	(20,061)	CS
10	241	Tax Collections Payable	(3,073)	2,331	5,387	(8,758)	(1,361)	(1,218)	WC
11	242	Miscellaneous Current and Accrued Liabilities	(26,639)	(26,363)	(27,288)	(28,307)	(29,881)	(26,879)	WC
12	244	Derivative Instrument Liabilities	0	0	0	0	0	0	WC
13	245	Derivative Instrument Liabilities - Hedges	(27,112)	(27,112)	(27,112)	(27,112)	(27,112)	(27,112)	WC
14		Total Current and Accrued Liabilities	(337,810)	(336,942)	(292,274)	(317,201)	(351,582)	(305,398)	
15		Deferred Credits							
16	253	Other Deferred Credits	(259,780)	(257,353)	(255,291)	(253,297)	(250,785)	(257,316)	WC
17	254	Regulatory Liabilities	(22,479)	(22,363)	(22,248)	(22,132)	(22,016)	(24,373)	WC
18	255	Accumulated Deferred Investment Tax Credits	(3,288)	(3,186)	(3,084)	(2,982)	(2,880)	(3,492)	CS
19	281	Accumulated Deferred Income Taxes	(174,816)	(176,530)	(178,244)	(179,958)	(181,679)	(171,389)	CS
20	282	Accumulated Deferred Income Taxes	(557,371)	(558,383)	(559,395)	(560,407)	(561,419)	(555,347)	CS
21	283	Accumulated Deferred Income Taxes	(56,544)	(56,392)	(56,240)	(56,088)	(55,936)	(56,848)	CS
22		Total Deferred Credits	(1,074,278)	(1,074,207)	(1,074,502)	(1,074,864)	(1,074,715)	(1,068,765)	
23		Total Liabilities and Capital	(4,502,326)	(4,516,134)	(4,511,943)	(4,541,586)	(4,584,847)	(4,440,593)	

REFERENCE:

RB = Rate Base; WC = Working Capital; CS = Capital Structure; ORP = Other Return Provided; NEU = Non-Electric Utility

Totals may not add due to rounding.

Supporting Schedules: B-19, B-20

Recap Schedules: B-1

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Derive the 13-month average system balance sheet by primary account by month for the test year, the prior year, and the most recent historical year. For accounts including non-electric utility amounts, show these amounts as a separate subaccount.

Type of Data Shown:

Projected Test Year Ended 12/31/14

Prior Year Ended 12/31/13

Historical Year Ended 12/31/12

Witness: S. D. Ritenour

COMPANY: GULF POWER COMPANY

DOCKET NO.: 130140-EI

(\$000's)

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Line No.	Account No.	Account Name	12/2012	1/2013	2/2013	3/2013	4/2013	5/2013	6/2013	7/2013
1		Utility Plant								
2	101	Electric Plant In Service	3,875,337	4,255,881	4,262,618	4,273,146	4,285,434	4,301,806	4,316,717	4,342,900
3	105	Plant Held for Future Use	18,456	18,456	18,456	18,456	18,456	18,456	18,456	18,456
4	106	Plant in Service Unclassified	362,441	0	0	0	0	0	0	0
5	107	Construction Work in Progress	136,155	142,931	160,657	180,079	193,308	199,195	201,489	194,132
6	108	Accum Prov for Depreciation	(1,353,024)	(1,363,261)	(1,373,327)	(1,383,338)	(1,372,975)	(1,383,585)	(1,393,891)	(1,404,548)
7	111	Accum Prov for Amortization	(26,933)	(26,168)	(26,295)	(26,683)	(25,629)	(26,145)	(26,658)	(27,167)
8	114	Electric Plant Acquisition Adjustments	2,286	2,265	2,244	2,222	2,201	2,180	2,159	2,137
9		Total Utility Plant	3,014,718	3,030,104	3,044,353	3,063,882	3,100,795	3,111,907	3,118,272	3,125,910
10		Other Property and Investments								
11	121	Non-Utility Property	15,744	15,642	15,643	15,644	15,673	15,675	15,679	15,730
12	122	Accum Prov for Non-Utility Property	(2,580)	(2,588)	(2,605)	(2,621)	(2,638)	(2,655)	(2,671)	(2,688)
13	123	Investment in Associated Companies	2,573	2,575	2,576	2,577	2,578	2,579	2,580	2,581
14	128	Other Special Funds	108,759	110,051	109,268	108,485	107,702	106,918	106,135	105,354
15		Total Other Property and Investments	124,496	125,680	124,882	124,085	123,315	122,517	121,723	120,977

Totals may not add due to rounding.

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FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Derive the 13-month average system balance sheet by primary account by month for the test year, the prior year, and the most recent historical year. For accounts including non-electric utility amounts, show these amounts as a separate subaccount.

Type of Data Shown:

_ Projected Test Year Ended 12/31/14

 Prior Year Ended 12/31/13

_ Historical Year Ended 12/31/12

Witness: S. D. Ritenour

COMPANY: GULF POWER COMPANY

DOCKET NO.: 130140-EI

(\$000's)									
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Line No.	Account No.	Account Name	8/2013	9/2013	10/2013	11/2013	12/2013	13-Month Average	Reference
1		Utility Plant							
2	101	Electric Plant In Service	4,353,076	4,358,859	4,374,810	4,380,756	4,426,718	4,292,928	RB
3	105	Plant Held for Future Use	18,456	18,456	18,456	18,456	18,456	18,456	RB
4	106	Plant In Service Unclassified	0	0	0	0	0	27,880	RB
5	107	Construction Work in Progress	206,418	224,495	240,498	265,144	242,066	198,967	RB
6	108	Accum Prov for Depreciation	(1,415,228)	(1,425,903)	(1,436,602)	(1,447,163)	(1,456,207)	(1,400,696)	RB
7	111	Accum Prov for Amortization	(27,674)	(28,183)	(28,692)	(29,201)	(29,054)	(27,268)	RB
8	114	Electric Plant Acquisition Adjustments	2,116	2,095	2,073	2,052	2,031	2,159	RB
9		Total Utility Plant	3,137,164	3,149,819	3,170,543	3,190,044	3,204,010	3,112,426	
10		Other Property and Investments							
11	121	Non-Utility Property	15,743	15,757	15,811	15,822	15,829	15,722	NEU
12	122	Accum Prov for Non-Utility Property	(2,705)	(2,722)	(2,740)	(2,757)	(2,774)	(2,673)	NEU
13	123	Investment in Associated Companies	2,583	2,584	2,585	2,586	2,588	2,580	NEU
14	128	Other Special Funds	104,572	103,791	103,011	102,232	101,452	105,980	WC
15		Total Other Property and Investments	120,193	119,410	118,667	117,883	117,095	121,609	

REFERENCE:

RB = Rate Base; WC = Working Capital; CS = Capital Structure; ORP = Other Return Provided; NEU = Non-Electric Utility

Totals may not add due to rounding.

Supporting Schedules: B-19, B-20

Recap Schedules: B-1

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Derive the 13-month average system balance sheet by primary account by month for the test year, the prior year, and the most recent historical year. For accounts including non-electric utility amounts, show these amounts as a separate subaccount.

Type of Data Shown:

_ Projected Test Year Ended 12/31/14

 Prior Year Ended 12/31/13

_ Historical Year Ended 12/31/12

Witness: S. D. Ritenour

COMPANY: GULF POWER COMPANY

DOCKET NO.: 130140-EI

(\$000's)										
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Line No.	Account No.	Account Name	12/2012	1/2013	2/2013	3/2013	4/2013	5/2013	6/2013	7/2013
1		Current and Accrued Assets								
2	131	Cash	13,040	6,011	6,011	6,011	6,011	6,011	6,011	6,011
3	134	Other Special Deposits	0	18	18	18	18	18	18	18
4	135	Working Funds	378	378	379	379	384	379	379	378
5	136	Temporary Cash Investments	0	0	0	0	0	0	0	0
6	142	Customer Accounts Receivable	56,076	70,654	71,280	58,386	59,126	59,896	77,073	88,970
7	143	Other Accounts Receivable	9,651	9,851	9,851	9,651	9,651	9,651	9,651	9,651
8	144	Accum Prov for Uncollectible Accounts	(1,490)	(2,087)	(2,101)	(1,609)	(1,429)	(1,364)	(1,380)	(1,571)
9	146	Accounts Receivable from Assoc Companies	13,624	13,488	10,311	4,447	7,323	8,280	14,531	20,459
10	151	Fuel Stock	145,398	137,530	134,953	137,453	141,758	143,224	140,930	132,008
11	154 and 163	Plant Materials and Operating Supplies	53,365	52,648	52,564	52,889	53,468	53,348	53,213	53,037
12	158	Allowance Inventory	8,094	8,021	7,947	7,874	7,800	7,726	7,653	7,579
13	165	Prepayments	26,045	28,804	26,617	28,926	5,495	6,854	7,159	7,463
14	171	Interest and Dividends Receivable	0	5	5	5	0	5	5	7
15	172	Rents Receivable	2,208	3,482	3,338	3,195	3,052	2,909	2,765	2,927
16	173	Accrued Utility Revenues	53,363	51,971	43,832	44,504	44,412	58,210	63,699	66,501
17	174	Miscellaneous Current and Accrued Assets	0	0	0	0	0	0	0	0
18	175	Derivative Instrument Assets	0	0	0	0	0	0	0	0
19	176	Derivative Instrument Assets - Hedges	4,357	4,357	4,357	4,357	4,357	4,357	4,357	4,357
20		Total Current and Accrued Assets	384,109	382,931	369,162	354,486	341,426	359,504	386,064	397,795

Totals may not add due to rounding.

Supporting Schedules: B-19, B-20

Recap Schedules: B-1

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Derive the 13-month average system balance sheet by primary account by month for the test year, the prior year, and the most recent historical year. For accounts including non-electric utility amounts, show these amounts as a separate subaccount.

Type of Data Shown:
 - Projected Test Year Ended 12/31/14
 Prior Year Ended 12/31/13
 - Historical Year Ended 12/31/12
 Witness: S. D. Ritenour

COMPANY: GULF POWER COMPANY

DOCKET NO.: 130140-EI

(\$000's)									
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Line No.	Account No.	Account Name	8/2013	9/2013	10/2013	11/2013	12/2013	13-Month Average	Reference
1		Current and Accrued Assets							
2	131	Cash	6,011	6,011	6,011	6,011	6,011	6,553	WC
3	134	Other Special Deposits	18	18	18	18	18	17	WC
4	135	Working Funds	378	378	378	378	378	379	WC
5	136	Temporary Cash Investments	0	0	0	0	0	0	WC
6	142	Customer Accounts Receivable	84,726	95,218	76,946	63,351	68,099	71,523	WC
7	143	Other Accounts Receivable	9,651	9,651	9,651	9,651	9,651	9,651	WC
8	144	Accum Prov for Uncollectible Accounts	(1,529)	(1,896)	(1,640)	(1,375)	(1,799)	(1,636)	WC
9	146	Accounts Receivable from Assoc Companies	21,900	14,748	8,542	14,692	15,684	12,925	WC
10	151	Fuel Stock	122,542	120,535	121,963	124,333	123,479	132,777	WC
11	154 and 163	Plant Materials and Operating Supplies	52,894	52,763	53,055	53,672	53,609	53,117	WC
12	158	Allowance Inventory	7,506	7,432	7,358	7,285	7,211	7,653	WC
13	165	Prepayments	7,860	8,164	8,468	13,243	13,506	14,200	WC
14	171	Interest and Dividends Receivable	7	7	9	9	9	6	WC
15	172	Rents Receivable	2,783	2,639	2,496	2,352	2,208	2,796	WC
16	173	Accrued Utility Revenues	66,892	57,297	46,894	49,102	54,079	53,904	WC
17	174	Miscellaneous Current and Accrued Assets	0	0	0	0	0	0	WC
18	175	Derivative Instrument Assets	0	0	0	0	0	0	WC
19	176	Derivative Instrument Assets - Hedges	4,357	4,357	4,357	4,357	4,357	4,357	WC
20		Total Current and Accrued Assets	385,996	377,322	344,506	347,079	356,500	368,222	

REFERENCE:

RB = Rate Base; WC = Working Capital; CS = Capital Structure; ORP = Other Return Provided; NEU = Non-Electric Utility
 Totals may not add due to rounding.

Supporting Schedules: B-19, B-20

Recap Schedules: B-1

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FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Derive the 13-month average system balance sheet by primary account by month for the test year, the prior year, and the most recent historical year. For accounts including non-electric utility amounts, show these amounts as a separate subaccount.

Type of Data Shown:

 Projected Test Year Ended 12/31/14

 Prior Year Ended 12/31/13

 Historical Year Ended 12/31/12

Witness: S. D. Ritenour

COMPANY: GULF POWER COMPANY

DOCKET NO.: 130140-EI

(\$000's)										
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Line No.	Account No.	Account Name	12/2012	1/2013	2/2013	3/2013	4/2013	5/2013	6/2013	7/2013
1		Deferred Debits								
2	181	Unamortized Debt Expense	8,268	8,221	8,175	8,128	8,082	8,035	7,989	7,943
3	182	Regulatory Assets	460,868	462,735	466,011	468,942	472,218	475,494	478,426	481,701
4	183	Prelim Site Investigation Costs	16,807	16,372	16,430	16,487	16,545	16,603	16,661	16,662
5	184	Clearing Accounts	1,060	0	0	0	0	0	0	0
6	185	Temporary Facilities	0	0	0	0	0	0	0	0
7	186	Miscellaneous Deferred Debits	11,687	7,471	5,901	4,233	2,565	1,488	4,598	7,707
8	188	Research, Development, and Demo Expense	0	146	73	0	146	73	0	146
9	189	Unamortized Loss on Reacquired Debt	16,399	16,285	16,171	16,056	15,942	15,827	15,713	15,598
10	190	Accumulated Deferred Income Tax	76,219	76,047	75,875	75,703	75,531	75,359	75,187	75,015
11		Total Deferred Debits	<u>591,308</u>	<u>587,277</u>	<u>588,636</u>	<u>589,549</u>	<u>591,029</u>	<u>592,879</u>	<u>598,574</u>	<u>604,772</u>
12		Total Assets and Other Debits	<u>4,114,631</u>	<u>4,125,992</u>	<u>4,127,033</u>	<u>4,132,002</u>	<u>4,156,565</u>	<u>4,186,807</u>	<u>4,224,633</u>	<u>4,249,454</u>

Totals may not add due to rounding.

Supporting Schedules: B-19, B-20

Recap Schedules: B-1

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Derive the 13-month average system balance sheet by primary account by month for the test year, the prior year, and the most recent historical year. For accounts including non-electric utility amounts, show these amounts as a separate subaccount.

Type of Data Shown:

_ Projected Test Year Ended 12/31/14

 Prior Year Ended 12/31/13

_ Historical Year Ended 12/31/12

Witness: S. D. Ritenour

COMPANY: GULF POWER COMPANY

DOCKET NO.: 130140-EI

(\$000's)									
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Line No.	Account No.	Account Name	8/2013	9/2013	10/2013	11/2013	12/2013	13-Month Average	Reference
1		Deferred Debits							
2	181	Unamortized Debt Expense	7,899	7,855	7,810	7,766	7,721	7,992	CS
3	182	Regulatory Assets	484,977	487,909	491,185	494,461	497,673	478,662	WC
4	183	Prelim Site Investigation Costs	16,720	16,778	10,440	10,450	10,460	15,186	WC
5	184	Clearing Accounts	0	0	0	0	0	82	WC
6	185	Temporary Facilities	0	0	0	0	0	0	WC
7	186	Miscellaneous Deferred Debits	10,816	13,925	12,257	10,589	8,921	7,858	WC
8	188	Research, Development, and Demo Expense	73	0	146	73	0	67	WC
9	189	Unamortized Loss on Reacquired Debt	15,488	15,378	15,268	15,158	15,048	15,718	CS
10	190	Accumulated Deferred Income Tax	74,843	74,671	74,489	74,327	74,155	75,187	CS
11		Total Deferred Debits	610,816	616,516	611,605	612,824	613,978	600,752	
12		Total Assets and Other Debits	4,254,169	4,263,067	4,245,321	4,267,830	4,291,583	4,203,009	

REFERENCE:

RB = Rate Base; WC = Working Capital; CS = Capital Structure; ORP = Other Return Provided; NEU = Non-Electric Utility

Totals may not add due to rounding.

Supporting Schedules: B-19, B-20

Recap Schedules: B-1

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: GULF POWER COMPANY

DOCKET NO.: 130140-EI

EXPLANATION: Derive the 13-month average system balance sheet by primary account by month for the test year, the prior year, and the most recent historical year. For accounts including non-electric utility amounts, show these amounts as a separate subaccount.

Type of Data Shown:

_ Projected Test Year Ended 12/31/14

 Prior Year Ended 12/31/13

_ Historical Year Ended 12/31/12

Witness: S. D. Ritenour

(\$000's)										
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Line No.	Account No.	Account Name	12/2012	1/2013	2/2013	3/2013	4/2013	5/2013	6/2013	7/2013
1		Proprietary Capital								
2	201	Common Stock Issued	(393,060)	(393,060)	(393,060)	(393,060)	(393,060)	(393,060)	(393,060)	(393,060)
3	204	Preferred Stock Issued	(100,000)	(100,000)	(100,000)	(100,000)	(150,000)	(150,000)	(150,000)	(150,000)
4	211	Miscellaneous Paid-In Capital	(547,798)	(547,861)	(588,056)	(589,943)	(590,038)	(590,138)	(591,417)	(591,514)
5	214	Capital Stock Expense	2,002	2,002	2,002	2,002	2,002	2,002	2,002	2,002
6	216	Unappropriated Retained Earnings	(241,465)	(222,813)	(229,433)	(234,174)	(210,438)	(220,824)	(235,593)	(224,442)
7	219	Accumulated Other Comprehensive Income	1,581	1,534	1,486	1,438	1,390	1,343	1,295	1,264
8		Total Proprietary Capital	(1,278,740)	(1,260,198)	(1,307,061)	(1,313,737)	(1,340,144)	(1,350,677)	(1,366,773)	(1,355,750)
9		Long Term Debt								
10	224	Other Long Term Debt	(1,253,955)	(1,253,955)	(1,253,955)	(1,253,955)	(1,253,955)	(1,253,955)	(1,308,955)	(1,248,955)
11	226	Unamortized Premium on Long Term Debt	8,085	8,034	7,984	7,934	7,884	7,833	7,783	7,734
12		Total Long Term Debt	(1,245,870)	(1,245,921)	(1,245,971)	(1,246,021)	(1,246,071)	(1,246,122)	(1,301,172)	(1,241,221)
13		Other Non-Current Liabilities								
14	228	Miscellaneous Operating Provisions	(257,618)	(258,047)	(258,457)	(258,868)	(259,278)	(259,687)	(260,098)	(260,510)
15	229	Prov for Rate Refunds	(1,807)	0	0	0	0	0	0	0
16	230	Asset Retirement Obligations	(16,055)	(16,055)	(16,055)	(16,055)	(16,055)	(16,055)	(16,055)	(16,055)
17		Total Other Non-Current Liabilities	(275,480)	(274,102)	(274,512)	(274,923)	(275,333)	(275,742)	(276,153)	(276,565)

Totals may not add due to rounding.

Supporting Schedules: B-19, B-20

Recap Schedules: B-1

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: GULF POWER COMPANY

DOCKET NO.: 130140-EI

EXPLANATION: Derive the 13-month average system balance sheet by primary account by month for the test year, the prior year, and the most recent historical year. For accounts including non-electric utility amounts, show these amounts as a separate subaccount.

Type of Data Shown:

 Projected Test Year Ended 12/31/14

 Prior Year Ended 12/31/13

 Historical Year Ended 12/31/12

Witness: S. D. Ritenour

(\$000's)									
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Line No.	Account No.	Account Name	8/2013	9/2013	10/2013	11/2013	12/2013	13-Month Average	Reference
1		Proprietary Capital							
2	201	Common Stock issued	(393,060)	(393,060)	(393,060)	(393,060)	(393,060)	(393,060)	CS
3	204	Preferred Stock issued	(150,000)	(150,000)	(150,000)	(150,000)	(150,000)	(134,616)	CS
4	211	Miscellaneous Paid-In Capital	(591,609)	(592,884)	(592,977)	(593,022)	(597,891)	(585,011)	CS
5	214	Capital Stock Expense	2,002	2,002	2,002	2,002	2,002	2,002	CS
6	216	Unappropriated Retained Earnings	(241,591)	(255,098)	(231,573)	(236,483)	(244,364)	(232,947)	CS
7	219	Accumulated Other Comprehensive Income	1,233	1,202	1,171	1,140	1,109	1,322	CS
8		Total Proprietary Capital	(1,373,025)	(1,387,838)	(1,364,437)	(1,369,423)	(1,382,204)	(1,342,310)	
9		Long Term Debt							
10	224	Other Long Term Debt	(1,248,955)	(1,248,955)	(1,248,955)	(1,248,955)	(1,248,955)	(1,255,878)	CS
11	226	Unamortized Premium on Long Term Debt	7,687	7,640	7,592	7,545	7,498	7,787	CS
12		Total Long Term Debt	(1,241,268)	(1,241,315)	(1,241,363)	(1,241,410)	(1,241,457)	(1,248,091)	
13		Other Non-Current Liabilities							
14	228	Miscellaneous Operating Provisions	(260,921)	(261,349)	(261,762)	(262,176)	(262,590)	(260,104)	WC
15	229	Prov for Rate Refunds	0	0	0	0	0	(139)	WC
16	230	Asset Retirement Obligations	(16,055)	(16,055)	(16,055)	(16,055)	(16,055)	(16,055)	WC
17		Total Other Non-Current Liabilities	(276,976)	(277,404)	(277,817)	(278,231)	(278,645)	(276,298)	

REFERENCE:

RB = Rate Base; WC = Working Capital; CS = Capital Structure; ORP = Other Return Provided; NEU = Non-Electric Utility

Totals may not add due to rounding.

Supporting Schedules: B-19, B-20

Recap Schedules: B-1

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Derive the 13-month average system balance sheet by primary account by month for the test year, the prior year, and the most recent historical year. For accounts including non-electric utility amounts, show these amounts as a separate subaccount.

Type of Data Shown:

_ Projected Test Year Ended 12/31/14

 Prior Year Ended 12/31/13

_ Historical Year Ended 12/31/12

Witness: S. D. Ritenour

COMPANY: GULF POWER COMPANY

DOCKET NO.: 130140-EI

(\$000's)										
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Line No.	Account No.	Account Name	12/2012	1/2013	2/2013	3/2013	4/2013	5/2013	6/2013	7/2013
1		Current and Accrued Liabilities								
2	231	Notes Payable	(3,232)	0	0	0	0	0	0	0
3	232	Accounts Payable	(54,317)	(72,178)	(66,249)	(69,130)	(74,796)	(66,187)	(64,941)	(66,078)
4	233	Notes Payable to Associated Companies	(123,769)	(132,447)	(84,911)	(94,192)	(57,187)	(61,035)	(42,868)	(77,073)
5	234	Accounts Payable to Associated Companies	(66,157)	(34,145)	(29,523)	(26,617)	(26,738)	(35,510)	(40,050)	(50,575)
6	235	Customer Deposits	(34,749)	(34,749)	(34,784)	(34,822)	(34,869)	(34,911)	(34,978)	(35,016)
7	236	Taxes Accrued	16,545	21,527	18,038	(9,487)	(6,692)	(8,495)	(18,232)	(27,660)
8	237	Interest Accrued	(12,363)	(14,309)	(18,057)	(14,277)	(11,821)	(16,267)	(10,147)	(12,085)
9	238	Dividends Declared	(1,551)	(29,350)	(29,867)	(1,533)	(29,573)	(30,313)	(2,203)	(29,566)
10	241	Tax Collections Payable	4,161	(1,183)	(268)	64	(1,097)	(4,517)	(1,021)	(1,969)
11	242	Miscellaneous Current and Accrued Liabilities	(27,072)	(30,294)	(31,424)	(21,328)	(22,498)	(22,997)	(24,018)	(25,032)
12	244	Derivative Instrument Liabilities	0	0	0	0	0	0	0	0
13	245	Derivative Instrument Liabilities - Hedges	(27,112)	(27,112)	(27,112)	(27,112)	(27,112)	(27,112)	(27,112)	(27,112)
14		Total Current and Accrued Liabilities	<u>(329,616)</u>	<u>(354,240)</u>	<u>(304,157)</u>	<u>(298,434)</u>	<u>(292,383)</u>	<u>(307,344)</u>	<u>(265,570)</u>	<u>(352,166)</u>
15		Deferred Credits								
16	253	Other Deferred Credits	(206,689)	(212,779)	(216,062)	(219,204)	(222,524)	(225,808)	(228,651)	(232,249)
17	254	Regulatory Liabilities	(49,630)	(46,510)	(43,390)	(40,172)	(36,953)	(34,326)	(35,885)	(37,444)
18	255	Accumulated Deferred Investment Tax Credits	(5,407)	(5,298)	(5,191)	(5,077)	(4,978)	(4,864)	(4,760)	(4,645)
19	281	Accumulated Deferred Income Taxes	(141,628)	(143,251)	(144,874)	(146,497)	(148,120)	(149,743)	(151,366)	(152,989)
20	282	Accumulated Deferred Income Taxes	(518,939)	(521,467)	(523,995)	(526,523)	(529,051)	(531,579)	(534,107)	(536,635)
21	283	Accumulated Deferred Income Taxes	(62,632)	(62,226)	(61,820)	(61,414)	(61,008)	(60,602)	(60,196)	(59,790)
22		Total Deferred Credits	<u>(984,925)</u>	<u>(991,531)</u>	<u>(995,332)</u>	<u>(998,887)</u>	<u>(1,002,634)</u>	<u>(1,006,922)</u>	<u>(1,014,965)</u>	<u>(1,023,752)</u>
23		Total Liabilities and Capital	<u>(4,114,631)</u>	<u>(4,125,992)</u>	<u>(4,127,033)</u>	<u>(4,132,002)</u>	<u>(4,156,565)</u>	<u>(4,186,807)</u>	<u>(4,224,633)</u>	<u>(4,249,454)</u>

Totals may not add due to rounding.

Supporting Schedules: B-19, B-20

Recap Schedules: B-1

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Derive the 13-month average system balance sheet by primary account by month for the test year, the prior year, and the most recent historical year. For accounts including non-electric utility amounts, show these amounts as a separate subaccount.

Type of Data Shown:

Projected Test Year Ended 12/31/14
 Prior Year Ended 12/31/13
 Historical Year Ended 12/31/12
 Witness: S. D. Ritenour

COMPANY: GULF POWER COMPANY

DOCKET NO.: 130140-EI

(\$000's)									
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Line No.	Account No.	Account Name	8/2013	9/2013	10/2013	11/2013	12/2013	13-Month Average	Reference
1		Current and Accrued Liabilities							
2	231	Notes Payable	0	0	0	0	0	(248)	CS
3	232	Accounts Payable	(67,055)	(67,093)	(76,308)	(75,009)	(67,011)	(68,181)	WC
4	233	Notes Payable to Associated Companies	(45,688)	(67,705)	(37,314)	(62,742)	(119,499)	(77,418)	CS
5	234	Accounts Payable to Associated Companies	(43,820)	(42,574)	(37,653)	(39,606)	(42,841)	(39,678)	WC
6	235	Customer Deposits	(35,050)	(35,049)	(35,050)	(35,054)	(35,075)	(34,935)	CS
7	236	Taxes Accrued	(36,826)	(37,967)	(42,068)	(11,070)	(4,937)	(11,333)	WC
8	237	Interest Accrued	(15,928)	(12,986)	(10,949)	(15,146)	(9,290)	(13,356)	WC
9	238	Dividends Declared	(30,306)	(2,196)	(29,566)	(30,306)	(2,196)	(19,117)	CS
10	241	Tax Collections Payable	(2,834)	2,224	4,919	(7,399)	(1,242)	(782)	WC
11	242	Miscellaneous Current and Accrued Liabilities	(26,046)	(25,769)	(26,691)	(27,706)	(29,274)	(26,167)	WC
12	244	Derivative Instrument Liabilities	0	0	0	0	0	0	WC
13	245	Derivative Instrument Liabilities - Hedges	(27,112)	(27,112)	(27,112)	(27,112)	(27,112)	(27,112)	WC
14		Total Current and Accrued Liabilities	(330,665)	(316,227)	(317,792)	(331,150)	(338,477)	(318,327)	
15		Deferred Credits							
16	253	Other Deferred Credits	(235,532)	(238,384)	(241,599)	(244,882)	(247,649)	(228,616)	WC
17	254	Regulatory Liabilities	(39,002)	(40,561)	(37,343)	(34,124)	(30,906)	(38,942)	WC
18	255	Accumulated Deferred Investment Tax Credits	(4,542)	(4,434)	(4,321)	(4,216)	(4,106)	(4,756)	CS
19	281	Accumulated Deferred Income Taxes	(154,612)	(156,235)	(157,858)	(159,481)	(161,104)	(151,366)	CS
20	282	Accumulated Deferred Income Taxes	(539,163)	(541,691)	(544,219)	(546,747)	(549,275)	(534,107)	CS
21	283	Accumulated Deferred Income Taxes	(59,384)	(58,978)	(58,572)	(58,166)	(57,760)	(60,196)	CS
22		Total Deferred Credits	(1,032,235)	(1,040,283)	(1,043,912)	(1,047,616)	(1,050,800)	(1,017,983)	
23		Total Liabilities and Capital	(4,254,169)	(4,263,067)	(4,245,321)	(4,267,830)	(4,291,583)	(4,203,009)	

REFERENCE:

RB = Rate Base; WC = Working Capital; CS = Capital Structure; ORP = Other Return Provided; NEU = Non-Electric Utility

Totals may not add due to rounding.

Supporting Schedules: B-19, B-20

Recap Schedules: B-1

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Derive the 13-month average system balance sheet by primary account by month for the test year, the prior year, and the most recent historical year. For accounts including non-electric utility amounts, show these amounts as a separate subaccount.

Type of Data Shown:
 _ Projected Test Year Ended 12/31/14
 _ Prior Year Ended 12/31/13
 Historical Year Ended 12/31/12
 Witness: S. D. Ritenour

COMPANY: GULF POWER COMPANY

DOCKET NO.: 130140-EI

(\$000's)

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Line No.	Account No.	Account Name	12/2011	1/2012	2/2012	3/2012	4/2012	5/2012	6/2012	7/2012
1		Utility Plant								
2	101	Electric Plant In Service	3,021,290	3,036,492	3,051,343	3,106,540	3,120,141	3,626,377	3,646,353	3,659,145
3	105	Plant Held for Future Use	5,435	5,435	5,435	18,456	18,456	18,456	18,456	18,455
4	106	Plant in Service Unclassified	817,050	807,567	805,757	763,242	972,398	470,660	463,288	456,226
5	107	Construction Work in Progress	286,120	301,835	310,482	338,517	145,844	152,180	158,231	173,312
6	108	Accum Prov for Depreciation	(1,315,231)	(1,319,114)	(1,320,558)	(1,327,042)	(1,338,934)	(1,334,546)	(1,340,996)	(1,348,060)
7	111	Accum Prov for Amortization	(23,658)	(24,191)	(24,723)	(25,255)	(25,783)	(26,305)	(26,827)	(27,349)
8	114	Electric Plant Acquisition Adjustments	2,541	2,519	2,499	2,478	2,456	2,435	2,413	2,392
9		Total Utility Plant	2,793,547	2,810,543	2,830,215	2,876,936	2,894,578	2,909,257	2,920,918	2,934,121
10		Other Property and Investments								
11	121	Non-Utility Property	15,532	15,569	15,574	15,577	15,581	15,583	15,593	15,607
12	122	Accum Prov for Non-Utility Property	(2,233)	(2,268)	(2,304)	(2,339)	(2,374)	(2,409)	(2,388)	(2,421)
13	123	Investment in Associated Companies	3,095	3,221	3,224	3,230	3,266	3,237	3,172	2,541
14	128	Other Special Funds	97,817	97,626	98,371	98,093	97,793	97,492	97,192	96,892
15		Total Other Property and Investments	114,211	114,148	114,865	114,561	114,266	113,903	113,569	112,619

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FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Derive the 13-month average system balance sheet by primary account by month for the test year, the prior year, and the most recent historical year. For accounts including non-electric utility amounts, show these amounts as a separate subaccount.

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Witness: S. D. Ritenour

COMPANY: GULF POWER COMPANY

DOCKET NO.: 130140-EI

(\$000's)									
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Line No.	Account No.	Account Name	8/2012	9/2012	10/2012	11/2012	12/2012	13-Month Average	Reference RB WC CS ORP NEU
1		Utility Plant							
2	101	Electric Plant In Service	3,713,638	3,737,356	3,747,054	3,813,050	3,875,337	3,473,394	RB
3	105	Plant Held for Future Use	18,456	18,456	18,456	18,456	18,456	15,451	RB
4	106	Plant In Service Unclassified	411,987	391,757	388,343	370,020	362,441	575,441	RB
5	107	Construction Work in Progress	183,367	200,696	218,086	186,637	136,155	214,726	RB
6	108	Accum Prov for Depreciation	(1,355,552)	(1,359,822)	(1,367,071)	(1,371,257)	(1,353,024)	(1,342,401)	RB
7	111	Accum Prov for Amortization	(27,871)	(28,393)	(28,912)	(29,426)	(26,933)	(26,586)	RB
8	114	Electric Plant Acquisition Adjustments	2,371	2,350	2,329	2,307	2,286	2,414	RB
9		Total Utility Plant	2,946,396	2,962,400	2,978,285	2,989,787	3,014,718	2,912,439	
10		Other Property and Investments							
11	121	Non-Utility Property	15,653	15,696	15,720	15,733	15,744	15,628	NEU
12	122	Accum Prov for Non-Utility Property	(2,455)	(2,489)	(2,524)	(2,549)	(2,580)	(2,410)	NEU
13	123	Investment in Associated Companies	2,555	2,558	2,500	2,572	2,573	2,903	NEU
14	128	Other Special Funds	96,591	96,291	95,990	95,707	108,759	98,047	WC
15		Total Other Property and Investments	112,344	112,056	111,686	111,463	124,496	114,168	

REFERENCE:

RB = Rate Base; WC = Working Capital; CS = Capital Structure; ORP = Other Return Provided; NEU = Non-Electric Utility

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Supporting Schedules: B-19, B-20

Recap Schedules: B-1

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Witness: S. D. Ritenour

COMPANY: GULF POWER COMPANY

DOCKET NO.: 130140-EI

(\$000's)										
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Line No.	Account No.	Account Name	12/2011	1/2012	2/2012	3/2012	4/2012	5/2012	6/2012	7/2012
1		Current and Accrued Assets								
2	131	Cash	0	0	0	0	1,829	23,948	2,053	1,119
3	134	Other Special Deposits	11	11	11	11	11	11	11	18
4	135	Working Funds	379	379	379	379	379	379	379	379
5	136	Temporary Cash Investments	0	1,282	0	0	0	0	0	0
6	142	Customer Accounts Receivable	71,827	67,084	58,845	52,151	58,211	59,761	80,744	84,059
7	143	Other Accounts Receivable	13,107	12,367	9,586	8,212	11,325	11,540	7,543	8,645
8	144	Accum Prov for Uncollectible Accounts	(1,962)	(1,998)	(1,750)	(1,433)	(1,406)	(1,494)	(1,463)	(1,511)
9	146	Accounts Receivable from Assoc Companies	13,842	11,844	14,083	19,390	8,344	13,348	16,210	17,328
10	151	Fuel Stock	138,732	135,359	138,183	137,104	142,175	141,627	137,987	126,911
11	154 and 163	Plant Materials and Operating Supplies	49,802	49,803	51,703	51,257	51,317	53,058	53,872	54,158
12	158	Allowance Inventory	8,657	8,621	8,603	8,554	8,493	8,437	8,390	8,296
13	165	Prepayments	18,339	18,092	18,720	19,054	19,056	20,293	20,611	20,895
14	171	Interest and Dividends Receivable	224	224	224	(442)	0	0	0	0
15	172	Rents Receivable	104,625	111,916	110,987	3,328	3,438	3,824	3,270	3,447
16	173	Accrued Utility Revenues	49,921	46,332	42,312	48,705	47,681	64,054	57,575	61,571
17	174	Miscellaneous Current and Accrued Assets	0	0	0	0	0	0	0	0
18	175	Derivative Instrument Assets	0	0	0	0	0	0	0	0
19	176	Derivative Instrument Assets - Hedges	197	274	532	459	787	632	2,328	5,177
20		Total Current and Accrued Assets	467,701	461,590	452,418	346,729	351,640	399,418	389,510	390,492

Totals may not add due to rounding.

Supporting Schedules: B-19, B-20

Recap Schedules: B-1

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Derive the 13-month average system balance sheet by primary account by month for the test year, the prior year, and the most recent historical year. For accounts including non-electric utility amounts, show these amounts as a separate subaccount.

Type of Data Shown:

_ Projected Test Year Ended 12/31/14

_ Prior Year Ended 12/31/13

Historical Year Ended 12/31/12

Witness: S. D. Ritenour

COMPANY: GULF POWER COMPANY

DOCKET NO.: 130140-EI

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(\$000's)									
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Line No.	Account No.	Account Name	8/2012	9/2012	10/2012	11/2012	12/2012	13-Month Average	Reference
1		Current and Accrued Assets							
2	131	Cash	2,089	3,799	6,875	4,389	13,040	4,547	WC
3	134	Other Special Deposits	18	18	18	13,000	0	1,011	WC
4	135	Working Funds	429	379	379	378	378	383	WC
5	136	Temporary Cash Investments	0	0	0	0	0	99	WC
6	142	Customer Accounts Receivable	77,438	85,793	67,737	55,682	56,076	67,339	WC
7	143	Other Accounts Receivable	9,640	7,308	10,069	11,119	9,651	10,009	WC
8	144	Accum Prov for Uncollectible Accounts	(1,497)	(1,745)	(1,515)	(1,282)	(1,490)	(1,580)	WC
9	146	Accounts Receivable from Assoc Companies	15,677	12,413	10,111	17,474	13,624	14,130	WC
10	151	Fuel Stock	118,896	123,371	135,964	140,346	145,398	135,543	WC
11	154 and 163	Plant Materials and Operating Supplies	53,709	54,189	54,822	55,888	53,365	52,842	WC
12	158	Allowance Inventory	8,226	8,198	8,170	8,107	8,094	8,373	WC
13	165	Prepayments	21,283	21,457	21,686	25,878	26,045	20,878	WC
14	171	Interest and Dividends Receivable	0	0	0	0	0	18	WC
15	172	Rents Receivable	3,519	3,304	2,874	2,963	2,208	27,669	WC
16	173	Accrued Utility Revenues	59,929	52,812	49,021	49,069	53,363	52,488	WC
17	174	Miscellaneous Current and Accrued Assets	0	0	0	0	0	0	WC
18	175	Derivative Instrument Assets	0	0	0	0	0	0	WC
19	176	Derivative Instrument Assets - Hedges	1,544	10,883	12,673	5,979	4,357	3,525	WC
20		Total Current and Accrued Assets	370,900	382,179	378,884	388,990	384,109	397,274	

REFERENCE:

RB = Rate Base; WC = Working Capital; CS = Capital Structure; ORP = Other Return Provided; NEU = Non-Electric Utility

Totals may not add due to rounding.

Supporting Schedules: B-19, B-20

Recap Schedules: B-1

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Derive the 13-month average system balance sheet by primary account by month for the test year, the prior year, and the most recent historical year. For accounts including non-electric utility amounts, show these amounts as a separate subaccount.

Type of Data Shown:

_ Projected Test Year Ended 12/31/14

_ Prior Year Ended 12/31/13

 Historical Year Ended 12/31/12

Witness: S. D. Ritenour

COMPANY: GULF POWER COMPANY

DOCKET NO.: 130140-EI

(\$000's)										
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Line No.	Account No.	Account Name	12/2011	1/2012	2/2012	3/2012	4/2012	5/2012	6/2012	7/2012
1		Deferred Debits								
2	181	Unamortized Debt Expense	9,272	9,225	9,177	9,184	9,400	9,383	8,326	8,289
3	182	Regulatory Assets	393,760	422,257	418,452	408,664	417,462	420,011	413,237	405,938
4	183	Prelim Site Investigation Costs	11,423	11,731	12,517	15,964	16,419	16,414	16,571	16,754
5	184	Clearing Accounts	95	90	32	118	54	77	395	109
6	185	Temporary Facilities	0	0	0	0	0	0	0	0
7	186	Miscellaneous Deferred Debits	14,487	10,738	17,166	7,334	6,339	729	5,120	10,452
8	188	Research, Development, and Demo Expense	0	145	73	0	146	73	0	146
9	189	Unamortized Loss on Reacquired Debt	14,437	14,319	14,211	14,104	13,996	13,889	17,087	16,972
10	190	Accumulated Deferred Income Tax	72,725	74,116	77,142	81,014	83,933	87,394	87,372	83,720
11		Total Deferred Debits	516,199	542,621	548,770	536,382	547,749	547,970	548,108	542,380
12		Total Assets and Other Debits	3,891,658	3,928,902	3,946,268	3,874,608	3,908,233	3,970,548	3,972,105	3,979,612

Totals may not add due to rounding.

Supporting Schedules: B-19, B-20

Recap Schedules: B-1

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Derive the 13-month average system balance sheet by primary account by month for the test year, the prior year, and the most recent historical year. For accounts including non-electric utility amounts, show these amounts as a separate subaccount.

Type of Data Shown:

 Projected Test Year Ended 12/31/14

 Prior Year Ended 12/31/13

 Historical Year Ended 12/31/12

Witness: S. D. Ritenour

COMPANY: GULF POWER COMPANY

DOCKET NO.: 130140-EI

(\$000's)									
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Line No.	Account No.	Account Name	8/2012	9/2012	10/2012	11/2012	12/2012	13-Month Average	Reference
1		Deferred Debits							
2	181	Unamortized Debt Expense	8,244	8,198	8,153	8,252	8,268	8,721	CS
3	182	Regulatory Assets	417,418	409,116	409,098	416,888	460,868	416,398	WC
4	183	Prelim Site Investigation Costs	16,795	16,848	16,894	16,685	16,807	15,525	WC
5	184	Clearing Accounts	221	113	149	33	1,060	196	WC
6	185	Temporary Facilities	0	0	0	0	0	0	WC
7	186	Miscellaneous Deferred Debts	15,371	18,006	14,742	13,870	11,687	11,234	WC
8	188	Research, Development, and Demo Expense	73	0	146	73	0	67	WC
9	189	Unamortized Loss on Reacquired Debt	16,857	16,743	16,628	16,514	16,399	15,550	CS
10	190	Accumulated Deferred Income Tax	80,762	80,579	79,213	76,270	76,219	80,035	CS
11		Total Deferred Debits	555,741	549,603	545,023	548,585	591,308	547,726	
12		Total Assets and Other Debits	3,985,381	4,006,238	4,013,878	4,038,825	4,114,631	3,971,607	

REFERENCE:

RB = Rate Base; WC = Working Capital; CS = Capital Structure; ORP = Other Return Provided; NEU = Non-Electric Utility

Totals may not add due to rounding.

Supporting Schedules: B-19, B-20

Recap Schedules: B-1

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: GULF POWER COMPANY

DOCKET NO.: 130140-EI

EXPLANATION: Derive the 13-month average system balance sheet by primary account by month for the test year, the prior year, and the most recent historical year. For accounts including non-electric utility amounts, show these amounts as a separate subaccount.

Type of Data Shown:

_ Projected Test Year Ended 12/31/14

_ Prior Year Ended 12/31/13

 Historical Year Ended 12/31/12

Witness: S. D. Ritenour

(\$000's)										
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Line No.	Account No.	Account Name	12/2011	1/2012	2/2012	3/2012	4/2012	5/2012	6/2012	7/2012
1		Proprietary Capital								
2	201	Common Stock Issued	(353,060)	(393,060)	(393,060)	(393,060)	(393,060)	(393,060)	(393,060)	(393,060)
3	204	Preferred Stock Issued	(100,000)	(100,000)	(100,000)	(100,000)	(100,000)	(100,000)	(100,000)	(100,000)
4	211	Miscellaneous Paid-in Capital	(542,709)	(542,936)	(543,114)	(544,511)	(544,787)	(545,019)	(545,734)	(546,064)
5	214	Capital Stock Expense	2,002	2,002	2,002	2,002	2,002	2,002	2,002	2,002
6	216	Unappropriated Retained Earnings	(231,333)	(209,650)	(214,634)	(223,049)	(198,958)	(213,018)	(229,062)	(217,590)
7	219	Accumulated Other Comprehensive Income	2,154	2,106	2,059	2,011	1,963	1,915	1,868	1,820
8		Total Proprietary Capital	<u>(1,222,946)</u>	<u>(1,241,538)</u>	<u>(1,246,747)</u>	<u>(1,256,607)</u>	<u>(1,232,840)</u>	<u>(1,247,180)</u>	<u>(1,263,986)</u>	<u>(1,252,892)</u>
9		Long Term Debt								
10	224	Other Long Term Debt	(1,245,318)	(1,245,318)	(1,245,306)	(1,245,302)	(1,245,302)	(1,345,292)	(1,253,955)	(1,253,955)
11	226	Unamortized Premium on Long Term Debt	9,871	9,819	9,766	9,716	9,664	10,446	8,388	8,337
12		Total Long Term Debt	<u>(1,235,447)</u>	<u>(1,235,499)</u>	<u>(1,235,540)</u>	<u>(1,235,586)</u>	<u>(1,235,638)</u>	<u>(1,334,846)</u>	<u>(1,245,567)</u>	<u>(1,245,618)</u>
13		Other Non-Current Liabilities								
14	228	Miscellaneous Operating Provisions	(205,753)	(218,626)	(218,843)	(218,053)	(217,986)	(217,927)	(217,753)	(217,767)
15	229	Prov for Rate Refunds	(565)	(627)	(720)	(766)	(933)	(1,012)	(1,312)	(1,374)
16	230	Asset Retirement Obligations	(10,729)	(10,769)	(10,811)	(10,852)	(10,894)	(10,830)	(10,872)	(10,914)
17		Total Other Non-Current Liabilities	<u>(217,047)</u>	<u>(230,022)</u>	<u>(230,374)</u>	<u>(229,671)</u>	<u>(229,813)</u>	<u>(229,769)</u>	<u>(229,937)</u>	<u>(230,055)</u>

Totals may not add due to rounding.

Supporting Schedules: B-19, B-20

Recap Schedules: B-1

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FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Derive the 13-month average system balance sheet by primary account by month for the test year, the prior year, and the most recent historical year. For accounts including non-electric utility amounts, show these amounts as a separate subaccount.

Type of Data Shown:

_ Projected Test Year Ended 12/31/14

_ Prior Year Ended 12/31/13

 Historical Year Ended 12/31/12

Witness: S. D. Ritenour

COMPANY: GULF POWER COMPANY

DOCKET NO.: 130140-EI

(\$000's)									
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Line No.	Account No.	Account Name	8/2012	9/2012	10/2012	11/2012	12/2012	13-Month Average	Reference
1		Proprietary Capital							
2	201	Common Stock Issued	(393,060)	(393,060)	(393,060)	(393,060)	(393,060)	(389,983)	CS
3	204	Preferred Stock Issued	(100,000)	(100,000)	(100,000)	(100,000)	(100,000)	(100,000)	CS
4	211	Miscellaneous Paid-In Capital	(546,216)	(546,875)	(547,017)	(547,124)	(547,798)	(545,377)	CS
5	214	Capital Stock Expense	2,002	2,002	2,002	2,002	2,002	2,002	CS
6	216	Unappropriated Retained Earnings	(232,722)	(247,866)	(226,911)	(236,185)	(241,465)	(224,804)	CS
7	219	Accumulated Other Comprehensive Income	1,772	1,726	1,677	1,629	1,581	1,868	CS
8		Total Proprietary Capital	<u>(1,268,224)</u>	<u>(1,284,073)</u>	<u>(1,263,309)</u>	<u>(1,272,738)</u>	<u>(1,278,740)</u>	<u>(1,256,293)</u>	
9		Long Term Debt							
10	224	Other Long Term Debt	(1,253,955)	(1,253,955)	(1,253,955)	(1,266,955)	(1,253,955)	(1,258,656)	CS
11	226	Unamortized Premium on Long Term Debt	8,287	8,236	8,186	8,135	8,085	8,995	CS
12		Total Long Term Debt	<u>(1,245,668)</u>	<u>(1,245,719)</u>	<u>(1,245,769)</u>	<u>(1,258,820)</u>	<u>(1,245,870)</u>	<u>(1,249,661)</u>	
13		Other Non-Current Liabilities							
14	228	Miscellaneous Operating Provisions	(218,665)	(218,575)	(217,094)	(216,972)	(257,618)	(220,126)	WC
15	229	Prov for Rate Refunds	(1,437)	(1,535)	(1,597)	(1,659)	(1,807)	(1,180)	WC
16	230	Asset Retirement Obligations	(10,957)	(10,999)	(11,042)	(11,085)	(16,055)	(11,293)	WC
17		Total Other Non-Current Liabilities	<u>(231,059)</u>	<u>(231,109)</u>	<u>(229,733)</u>	<u>(229,716)</u>	<u>(275,480)</u>	<u>(232,599)</u>	

REFERENCE:

RB = Rate Base; WC = Working Capital; CS = Capital Structure; ORP = Other Return Provided; NEU = Non-Electric Utility

Totals may not add due to rounding.

Supporting Schedules: B-19, B-20

Recap Schedules: B-1

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Derive the 13-month average system balance sheet by primary account by month for the test year, the prior year, and the most recent historical year. For accounts including non-electric utility amounts, show these amounts as a separate subaccount.

Type of Data Shown:

_ Projected Test Year Ended 12/31/14

_ Prior Year Ended 12/31/13

 Historical Year Ended 12/31/12

Witness: S. D. Ritenour

COMPANY: GULF POWER COMPANY

DOCKET NO.: 130140-EI

(\$000's)										
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Line No.	Account No.	Account Name	12/2011	1/2012	2/2012	3/2012	4/2012	5/2012	6/2012	7/2012
1		Current and Accrued Liabilities								
2	231	Notes Payable	(3,580)	(3,580)	(2,375)	0	0	(3,232)	(3,232)	(3,232)
3	232	Accounts Payable	(66,158)	(53,206)	(61,108)	(54,673)	(64,021)	(54,372)	(49,481)	(45,978)
4	233	Notes Payable to Associated Companies	(110,927)	(71,892)	(65,091)	(83,589)	(93,082)	(11,998)	(113,675)	(90,179)
5	234	Accounts Payable to Associated Companies	(54,870)	(45,414)	(46,929)	(45,705)	(45,529)	(57,226)	(60,204)	(74,196)
6	235	Customer Deposits	(35,779)	(35,689)	(35,813)	(36,010)	(36,118)	(36,094)	(36,028)	(36,041)
7	236	Taxes Accrued	12,742	23,411	28,423	(1,933)	1,873	993	8,998	13,150
8	237	Interest Accrued	(14,106)	(15,103)	(19,153)	(18,922)	(12,634)	(17,601)	(11,911)	(14,000)
9	238	Dividends Declared	(1,550)	(30,501)	(30,501)	(1,551)	(30,501)	(30,501)	(1,551)	(30,501)
10	241	Tax Collections Payable	4,540	(1,287)	(422)	13	307	528	504	936
11	242	Miscellaneous Current and Accrued Liabilities	(30,189)	(36,299)	(31,388)	(20,890)	(21,310)	(20,757)	(24,867)	(21,418)
12	244	Derivative Instrument Liabilities	0	0	0	0	0	0	0	0
13	245	Derivative Instrument Liabilities - Hedges	(40,983)	(52,685)	(47,682)	(53,824)	(51,328)	(48,520)	(38,911)	(29,587)
14		Total Current and Accrued Liabilities	<u>(340,860)</u>	<u>(322,245)</u>	<u>(312,039)</u>	<u>(317,084)</u>	<u>(352,343)</u>	<u>(278,780)</u>	<u>(330,358)</u>	<u>(331,046)</u>
15		Deferred Credits								
16	253	Other Deferred Credits	(267,134)	(277,267)	(280,992)	(176,126)	(179,714)	(183,307)	(186,572)	(190,304)
17	254	Regulatory Liabilities	(58,480)	(58,049)	(62,171)	(67,170)	(71,312)	(75,875)	(79,596)	(79,401)
18	255	Accumulated Deferred Investment Tax Credits	(6,760)	(6,651)	(6,535)	(6,422)	(6,309)	(6,197)	(6,084)	(5,971)
19	281	Accumulated Deferred Income Taxes	(78,392)	(84,020)	(89,647)	(95,275)	(100,903)	(106,531)	(112,159)	(117,787)
20	282	Accumulated Deferred Income Taxes	(406,744)	(415,659)	(424,323)	(432,737)	(441,401)	(450,064)	(458,486)	(467,149)
21	283	Accumulated Deferred Income Taxes	(57,848)	(57,952)	(57,900)	(57,930)	(57,960)	(57,999)	(59,360)	(59,389)
22		Total Deferred Credits	<u>(875,358)</u>	<u>(899,598)</u>	<u>(921,568)</u>	<u>(835,660)</u>	<u>(857,599)</u>	<u>(879,973)</u>	<u>(902,257)</u>	<u>(920,001)</u>
23		Total Liabilities and Capital	<u>(3,891,658)</u>	<u>(3,928,902)</u>	<u>(3,946,268)</u>	<u>(3,874,608)</u>	<u>(3,908,233)</u>	<u>(3,970,548)</u>	<u>(3,972,105)</u>	<u>(3,979,612)</u>

Totals may not add due to rounding.

Supporting Schedules: B-19, B-20

Recap Schedules: B-1

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Derive the 13-month average system balance sheet by primary account by month for the test year, the prior year, and the most recent historical year. For accounts including non-electric utility amounts, show these amounts as a separate subaccount.

Type of Data Shown:

Projected Test Year Ended 12/31/14

Prior Year Ended 12/31/13

Historical Year Ended 12/31/12

Witness: S. D. Ritenour

COMPANY: GULF POWER COMPANY

DOCKET NO.: 130140-EI

(\$000's)									
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Line No.	Account No.	Account Name	8/2012	9/2012	10/2012	11/2012	12/2012	13-Month Average	Reference
1		Current and Accrued Liabilities							
2	231	Notes Payable	(3,232)	(3,232)	(3,232)	(3,232)	(3,232)	(2,722)	CS
3	232	Accounts Payable	(42,768)	(49,545)	(47,816)	(52,188)	(54,317)	(53,510)	WC
4	233	Notes Payable to Associated Companies	(65,389)	(15,996)	(22,498)	(42,495)	(123,769)	(70,045)	CS
5	234	Accounts Payable to Associated Companies	(72,016)	(74,169)	(70,984)	(72,129)	(68,157)	(60,425)	WC
6	235	Customer Deposits	(35,973)	(35,849)	(35,801)	(35,735)	(34,749)	(35,822)	CS
7	236	Taxes Accrued	18,429	(33,591)	(24,451)	5,706	16,545	5,407	WC
8	237	Interest Accrued	(17,532)	(17,622)	(12,324)	(15,323)	(12,363)	(15,277)	WC
9	238	Dividends Declared	(30,501)	(1,551)	(30,501)	(30,501)	(1,551)	(19,366)	CS
10	241	Tax Collections Payable	1,418	1,968	2,859	3,814	4,161	1,488	WC
11	242	Miscellaneous Current and Accrued Liabilities	(28,275)	(21,732)	(23,582)	(23,284)	(27,072)	(25,466)	WC
12	244	Derivative Instrument Liabilities	0	0	0	0	0	0	WC
13	245	Derivative Instrument Liabilities - Hedges	(37,212)	(23,691)	(21,352)	(26,343)	(27,112)	(38,402)	WC
14		Total Current and Accrued Liabilities	<u>(313,051)</u>	<u>(275,010)</u>	<u>(289,682)</u>	<u>(291,710)</u>	<u>(329,616)</u>	<u>(314,140)</u>	
15		Deferred Credits							
16	253	Other Deferred Credits	(193,506)	(197,075)	(200,838)	(204,238)	(206,689)	(211,059)	WC
17	254	Regulatory Liabilities	(69,609)	(79,875)	(75,906)	(58,751)	(49,630)	(68,140)	WC
18	255	Accumulated Deferred Investment Tax Credits	(5,858)	(5,746)	(5,633)	(5,520)	(5,407)	(6,084)	CS
19	281	Accumulated Deferred Income Taxes	(123,415)	(129,043)	(134,671)	(140,298)	(141,628)	(111,828)	CS
20	282	Accumulated Deferred Income Taxes	(475,560)	(499,208)	(508,923)	(517,586)	(518,939)	(462,829)	CS
21	283	Accumulated Deferred Income Taxes	(59,431)	(59,380)	(59,414)	(59,448)	(62,632)	(58,975)	CS
22		Total Deferred Credits	<u>(927,379)</u>	<u>(970,327)</u>	<u>(985,385)</u>	<u>(985,841)</u>	<u>(984,925)</u>	<u>(918,914)</u>	
23		Total Liabilities and Capital	<u>(3,985,381)</u>	<u>(4,006,238)</u>	<u>(4,013,878)</u>	<u>(4,038,825)</u>	<u>(4,114,631)</u>	<u>(3,971,607)</u>	

REFERENCE:

RB = Rate Base; WC = Working Capital; CS = Capital Structure; ORP = Other Return Provided; NEU = Non-Electric Utility

Totals may not add due to rounding.

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide 13-month average system balance sheets by primary account for the most recent two historical calendar years, not including the historical test year if provided elsewhere.

Type of Data Shown:

Projected Test Year Ended 12/31/14

Prior Year Ended 12/31/13

Historical Years Ended 12/31/11 - 12/31/12

COMPANY: GULF POWER COMPANY

Witness: C. J. Erickson

DOCKET NO.: 130140-EI

(\$000's)

(1)	(2)	(3)	(4)	(5)
Line No.	Account No.	Account Name	2011	2012
1		Utility Plant		
2	101	Electric Plant In Service	2,966,837	3,473,394
3	105	Plant Held for Future Use	5,574	15,451
4	106	Plant In Service Unclassified	782,944	575,441
5	107	Construction Work In Progress	230,657	214,726
6	108	Accum Prov for Depreciation	(1,282,282)	(1,342,401)
7	111	Accum Prov for Amortization	(23,609)	(26,586)
8	114	Electric Plant Acquisition Adjustments	2,669	2,414
9		Total Utility Plant	<u>2,682,790</u>	<u>2,912,439</u>
10		Other Property and Investments		
11	121	Non-Utility Property	15,401	15,628
12	122	Accum Prov for Non-Utility Property	(2,033)	(2,410)
13	123	Investment in Associated Companies	2,970	2,903
14	128	Other Special Funds	97,441	98,047
15		Total Other Property and Investments	<u>113,779</u>	<u>114,168</u>

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FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide 13-month average system
balance sheets by primary account for the most recent
two historical calendar years, not including the historical
test year if provided elsewhere.

Type of Data Shown:

 Projected Test Year Ended 12/31/14 Prior Year Ended 12/31/13 Historical Years Ended 12/31/11 - 12/31/12

DOCKET NO.: 130140-EI

(\$000's)

Witness: C. J. Erickson

(1)	(2)	(3)	(4)	(5)
Line No.	Account No.	Account Name	2011	2012
1		Current and Accrued Assets		
2	131	Cash	4,762	4,547
3	134	Other Special Deposits	11	1,011
4	135	Working Funds	380	383
5	136	Temporary Cash Investments	335	99
6	142	Customer Accounts Receivable	77,211	67,339
7	143	Other Accounts Receivable	12,459	10,009
8	144	Accum Prov for Uncollectible Accounts	(1,827)	(1,580)
9	146	Accounts Receivable from Assoc Companies	10,772	14,130
10	151	Fuel Stock	140,167	135,543
11	154 and 163	Plant Materials and Operating Supplies	48,355	52,842
12	158	Allowance Inventory	11,572	8,373
13	165	Prepayments	20,981	20,878
14	171	Interest and Dividends Receivable	315	18
15	172	Rents Receivable	101,412	27,669
16	173	Accrued Utility Revenues	57,300	52,488
17	174	Miscellaneous Current and Accrued Assets	0	0
18	175	Derivative Instrument Assets	3	0
19	176	Derivative Instrument Assets - Hedges	1,517	3,525
20		Total Current and Accrued Assets	485,725	397,274

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FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide 13-month average system balance sheets by primary account for the most recent two historical calendar years, not including the historical test year if provided elsewhere.

Type of Data Shown:

Projected Test Year Ended 12/31/14

Prior Year Ended 12/31/13

Historical Years Ended 12/31/11 - 12/31/12

COMPANY: GULF POWER COMPANY

Witness: C. J. Erickson

DOCKET NO.: 130140-EI

(\$000's)

(1)	(2)	(3)	(4)	(5)
Line No.	Account No.	Account Name	2011	2012
21		Deferred Debits		
22	181	Unamortized Debt Expense	9,479	8,721
23	182	Regulatory Assets	330,930	416,398
24	183	Prelim Site Investigation Costs	11,333	15,525
25	184	Clearing Accounts	184	196
26	185	Temporary Facilities	0	0
27	186	Miscellaneous Deferred Debits	10,179	11,234
28	188	Research, Development, and Demo Expense	50	67
29	189	Unamortized Loss on Reacquired Debt	15,150	15,550
30	190	Accumulated Deferred Income Tax	73,545	80,035
31		Total Deferred Debits	450,850	547,726
32		Total Assets and Other Debits	3,733,144	3,971,607

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FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide 13-month average system
balance sheets by primary account for the most recent
two historical calendar years, not including the historical
test year if provided elsewhere.

Type of Data Shown:

 Projected Test Year Ended 12/31/14 Prior Year Ended 12/31/13 Historical Years Ended 12/31/11 - 12/31/12

DOCKET NO.: 130140-EI

(\$000's)

Witness: C. J. Erickson

(1)	(2)	(3)	(4)	(5)
Line No.	Account No.	Account Name	2011	2012
1		Proprietary Capital		
2	201	Common Stock Issued	(349,214)	(389,983)
3	204	Preferred Stock Issued	(100,000)	(100,000)
4	211	Miscellaneous Paid-In Capital	(540,509)	(545,377)
5	214	Capital Stock Expense	2,002	2,002
6	216	Unappropriated Retained Earnings	(221,954)	(224,804)
7	219	Accumulated Other Comprehensive Income	2,440	1,868
8		Total Proprietary Capital	<u>(1,207,235)</u>	<u>(1,256,293)</u>
9		Long Term Debt		
10	224	Other Long Term Debt	(1,248,281)	(1,258,656)
11	226	Unamortized Premium on Long Term Debt	8,664	8,995
12		Total Long Term Debt	<u>(1,239,617)</u>	<u>(1,249,661)</u>
13		Other Non-Current Liabilities		
14	228	Miscellaneous Operating Provisions	(176,613)	(220,126)
15	229	Prov for Rate Refunds	(281)	(1,180)
16	230	Asset Retirement Obligations	(11,193)	(11,293)
17		Total Other Non-Current Liabilities	<u>(188,087)</u>	<u>(232,599)</u>

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide 13-month average system balance sheets by primary account for the most recent two historical calendar years, not including the historical test year if provided elsewhere.

Type of Data Shown:

 Projected Test Year Ended 12/31/14 Prior Year Ended 12/31/13 Historical Years Ended 12/31/11 - 12/31/12

Witness: C. J. Erickson

DOCKET NO.: 130140-EI

(\$000's)

(1)	(2)	(3)	(4)	(5)
Line No.	Account No.	Account Name	2011	2012
1		Current and Accrued Liabilities		
2	231	Notes Payable	(6,879)	(2,722)
3	232	Accounts Payable	(61,386)	(53,510)
4	233	Notes Payable to Associated Companies	(57,925)	(70,045)
5	234	Accounts Payable to Associated Companies	(52,927)	(60,425)
6	235	Customer Deposits	(35,889)	(35,822)
7	236	Taxes Accrued	(6,463)	5,407
8	237	Interest Accrued	(15,229)	(15,277)
9	238	Dividends Declared	(18,474)	(19,366)
10	241	Tax Collections Payable	1,434	1,488
11	242	Miscellaneous Current and Accrued Liabilities	(24,501)	(25,466)
12	244	Derivative Instrument Liabilities	(1)	0
13	245	Derivative Instrument Liabilities - Hedges	(15,862)	(38,402)
14		Total Current and Accrued Liabilities	<u>(294,102)</u>	<u>(314,140)</u>
15		Deferred Credits		
16	253	Other Deferred Credits	(244,475)	(211,059)
17	254	Regulatory Liabilities	(51,620)	(68,140)
18	255	Accumulated Deferred Investment Tax Credits	(7,433)	(6,084)
19	281	Accumulated Deferred Income Taxes	(68,040)	(111,828)
20	282	Accumulated Deferred Income Taxes	(374,871)	(462,829)
21	283	Accumulated Deferred Income Taxes	(57,664)	(58,975)
22		Total Deferred Credits	<u>(804,103)</u>	<u>(918,914)</u>
23		Total Liabilities and Capital	<u>(3,733,144)</u>	<u>(3,971,607)</u>

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FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide the data listed below regarding all changes in rate base primary accounts that exceed 1/20th of one percent (.0005) of total rate base and ten percent of the prior year to the test year. Quantify each reason for the change.

Type of data shown:
 Projected Test Year Ended 12/31/14
 Prior Year Ended 12/31/13
 Historical Year Ended 12/31/12
 Witness: S. D. Ritenour

Company: GULF POWER COMPANY

Docket No.: 130140-EI

(1) Line No.	(2) Account Number	(3) Account Name	(4) Test Year Ended 12/31/14 (\$000's)	(5) Prior Year Ended 12/31/13 (\$000's)	(6) Difference (4) - (5) (\$000's)	(7) Percent Change (6) / (5)	(8) Reason(s) For Change
1 2 3	106	Plant in Service Unclassified	0	27,880	(27,880)	-100.00%	Gulf does not forecast unclassified property. This decrease is a function of the December 2012 actual balance, included in the 13-month average of the prior year.
4 5 6 7	107	Construction Work in Progress	409,402	198,967	210,435	105.76%	The increase is driven primarily by the large ongoing capital expenditures for the Daniel 1 & 2 Scrubbers and for Transmission projects necessary to comply with the Mercury and Air Toxics Standards (MATS) rule.
8 9	151	Fuel Stock	103,229	132,777	(29,548)	-22.25%	The decrease in total fuel inventory value from 2013 to 2014 is due to a reduction in the quantity of coal held in inventory.
10 11	165	Prepayments	16,734	14,200	2,534	17.85%	The majority of the change is due to an increase in the prepaid Long Term Service Agreement on Smith Unit 3.
12 13 14	183	Prelim Site Investigation Costs	8,894	15,186	(6,292)	-41.43%	The majority of the change is due to the reclassification of several ECRC projects from Preliminary Site Investigation into CWIP.
15 16 17 18	186	Miscellaneous Deferred Debits	3,082	7,858	(4,776)	-60.78%	The primary reason for the decrease are the PPA deferred debits, which are offset in regulatory liabilities. Gulf projects the balances to be zero by May 2014, thus causing a reduction between the 13-month average of the prior year and test year.
19 20 21 22 23	236	Taxes Accrued	(19,012)	(11,333)	(7,679)	67.76%	Accrued taxes are a function of pre-tax income and book-to-tax differences which can drive taxable income up or down, and result in either a tax receivable or payable balance. As shown on B-3, a tax receivable balance is shown for the months of December 2012 through February 2013; thereafter the balance is a tax payable. This is the primary reason for the increase in the 13-month average taxes accrued account.

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SCHEDULE B-5

Detail of Changes in Rate Base

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide the data listed below regarding all changes in rate base primary accounts that exceed 1/20th of one percent (.0005) of total rate base and ten percent from the prior year to the test year. Quantify each reason for the change.

Type of data shown:

Projected Test Year Ended 12/31/14

Prior Year Ended 12/31/13

Historical Year Ended 12/31/12

Witness: S. D. Ritenour

Company: GULF POWER COMPANY

Docket No.: 130140-EI

(1) Line No.	(2) Account Number	(3) Account Name	(4) Test Year Ended 12/31/14 (\$000's)	(5) Prior Year Ended 12/31/13 (\$000's)	(6) Difference (4) - (5) (\$000's)	(7) Percent Change (6) / (5)	(8) Reason(s) For Change
1	253	Other Deferred Credits	(257,316)	(228,616)	(28,700)	12.55%	The majority of the change is due to an increase in the Central Alabama PPA balance, which is offset in regulatory assets.
2							
3	254	Regulatory Liabilities	(24,373)	(38,942)	14,569	-37.41%	The primary reason for the decrease is the clause over-recoveries and PPA deferred credits. The PPA deferred credits are offset in miscellaneous deferred debits. Gulf projects the December 2012 clause over-recovery actual balances to be zero by December 2013 and the PPA deferred credits to be zero by May 2014, thus causing a reduction between the 13-month average of the prior year and test year.
4							
5							
6							
7							
8							
9							

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FLORIDA PUBLIC SERVICE COMMISSION

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

Type of Data Shown:

Projected Test Year Ended 12/31/14

Prior Year Ended 12/31/13

Historical Year Ended 12/31/12

Witness: M. T. O'Sheasy

COMPANY: GULF POWER COMPANY

DOCKET NO.: 130140-EI

(1) Line No.	(2) Description	(\$000's)				(7) Jurisdictional Separation Factor
		(3) Total Adjusted Utility	(4) Unit Power Sales	(5) Total Adjusted Utility Net of UPS	(6) Jurisdictional Amount	
1	ELECTRIC PLANT IN SERVICE					
2	PRODUCTION	1,571,047	380,174	1,190,873	1,155,365	0.9701832
3	TRANSMISSION					
4	Land and Land Rights	20,315	0	20,315	19,727	0.9710559
5	Structures and improvements	10,991	0	10,991	10,706	0.9740697
6	Station Equipment	164,006	6,347	157,659	154,100	0.9774260
7	Towers and Fixtures	42,804	0	42,804	41,528	0.9701833
8	Poles and Fixtures	148,976	0	148,976	144,534	0.9701833
9	Overhead Conductors and Devices	85,526	0	85,526	82,976	0.9701833
10	Underground Conductors and Devices	14,095	0	14,095	13,675	0.9701833
11	Roads and Trails	236	0	236	229	0.9701833
12	Total Transmission	486,949	6,347	480,602	467,475	0.9726863
13	DISTRIBUTION					
14	Land and Land Rights	4,670	0	4,670	4,607	0.9865096
15	Structures and Improvements	23,227	0	23,227	22,801	0.9816593
16	Station Equipment	226,026	0	226,026	222,354	0.9837541
17	Poles and Fixtures	133,789	0	133,789	133,789	1.0000000
18	Overhead Conductors and Devices	137,611	0	137,611	137,611	1.0000000
19	Underground Conduits	1,161	0	1,161	1,161	1.0000000
20	Underground Conductors and Devices	146,818	0	146,818	146,818	1.0000000
21	Line Transformers	253,750	0	253,750	253,750	1.0000000
22	Services	99,675	0	99,675	99,675	1.0000000
23	Meters	65,096	0	65,096	64,981	0.9982334
24	Street Lighting	65,351	0	65,351	65,351	1.0000000
25	Total Distribution	1,157,174	0	1,157,174	1,152,898	0.9963048
26	GENERAL PLANT	175,906	4,658	171,248	168,430	0.9835443
27	TOTAL ELECTRIC GROSS PLANT	3,391,076	391,179	2,999,897	2,944,168	0.9814230

FLORIDA PUBLIC SERVICE COMMISSION

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

Type of Data Shown:

 Projected Test Year Ended 12/31/14 Prior Year Ended 12/31/13 Historical Year Ended 12/31/12

COMPANY: GULF POWER COMPANY

Witness: M. T. O'Sheasy

DOCKET NO.: 130140-EI

(1) Line No.	(2) Description	(\$000's)				(7) Jurisdictional Separation Factor
		(3) Total Adjusted Utility	(4) Unit Power Sales	(5) Total Adjusted Utility Net of UPS	(6) Jurisdictional Amount	
1	ACCUMULATED DEPRECIATION					
2	PRODUCTION	759,866	125,715	634,151	615,243	0.9701838
3	TRANSMISSION					
4	Land and Land Rights	6,816	0	6,816	6,613	0.9702171
5	Structures and Improvements	3,645	0	3,645	3,550	0.9739369
6	Station Equipment	32,146	2,418	29,728	29,057	0.9774287
7	Towers and Fixtures	25,433	0	25,433	24,675	0.9701833
8	Poles and Fixtures	26,313	0	26,313	25,528	0.9701833
9	Overhead Conductors and Devices	26,168	0	26,168	25,388	0.9701833
10	Underground Conductors and Devices	7,657	0	7,657	7,429	0.9701833
11	Roads and Trails	40	0	40	39	0.9701833
12	Total Transmission	128,218	2,418	125,800	122,279	0.9720111
13	DISTRIBUTION					
14	Land and Land Rights	35	0	35	35	1.0000000
15	Structures and Improvements	7,861	0	7,861	7,717	0.9816817
16	Station Equipment	61,193	0	61,193	60,199	0.9837563
17	Poles and Fixtures	68,832	0	68,832	68,832	1.0000000
18	Overhead Conductors and Devices	48,656	0	48,656	48,656	1.0000000
19	Underground Conduits	800	0	800	800	1.0000000
20	Underground Conductors and Devices	52,723	0	52,723	52,723	1.0000000
21	Line Transformers	92,899	0	92,899	92,899	1.0000000
22	Services	50,834	0	50,834	50,834	1.0000000
23	Meters	21,743	0	21,743	21,717	0.9998042
24	Street Lighting	33,445	0	33,445	33,445	1.0000000
25	Total Distribution	439,021	0	439,021	437,857	0.9973486
26	GENERAL PLANT	70,939	1,862	69,077	67,940	0.9835401
27	TOTAL ELEC. ACCUM. DEPRECIATION	1,398,044	129,995	1,268,049	1,243,319	0.9804976

FLORIDA PUBLIC SERVICE COMMISSION

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

Type of Data Shown:

 Projected Test Year Ended 12/31/14 Prior Year Ended 12/31/13 Historical Year Ended 12/31/12

COMPANY: GULF POWER COMPANY

Witness: M. T. O'Sheasy

DOCKET NO.: 130140-EI

(1) Line No.	(2) Description	(\$000's)				(7) Jurisdictional Separation Factor
		(3) Total Adjusted Utility	(4) Unit Power Sales	(5) Total Adjusted Utility Net of UPS	(6) Jurisdictional Amount	
1	NET PLANT IN SERVICE	1,993,032	261,184	1,731,848	1,700,849	0.9821006
2	CWIP - NON-INTEREST BEARING					
3	Production	17,325	6,557	10,768	10,447	0.9701895
4	Transmission	10,704	0	10,704	10,412	0.9727205
5	Distribution	5,818	0	5,818	5,797	0.9963905
6	TOTAL CWIP - NON-INTEREST BEARING	33,847	6,557	27,290	26,656	0.9767680
7	PLANT HELD FOR FUTURE USE	5,435	0	5,435	5,276	0.9707452
8	UNAMOR. PLANT ACQUISITION ADJ.	1,903	1,903	0	0	0.0000000
9	WORKING CAPITAL					
10	Net Current Assets and Liabilities	(7,220)	(174)	(7,046)	(6,918)	0.9818337
11	Fuel Stock	103,229	7,203	96,026	93,225	0.9708308
12	Other Materials & Supplies	51,129	2,330	48,799	47,786	0.9792414
13	Prepayments	16,734	245	16,489	16,183	0.9814422
14	Other Investments	73,473	0	73,473	72,264	0.9835450
15	Preliminary Survey and Investigation Charges	5,238	0	5,238	5,082	0.9702176
16	Unamortized Rate Case Expense	0	0	0	0	0.0000000
17	Environmental Cleanup	58,878	1,417	57,461	56,414	0.9817789
18	Injuries & Damages Reserve	(3,354)	(98)	(3,256)	(3,202)	0.9834152
19	Property Insurance Reserve	(16,782)	(1,373)	(15,409)	(15,133)	0.9820884
20	Post-Retirement Benefits Reserve	(70,925)	0	(70,925)	(69,759)	0.9835601
21	Cable Attachments	(2,327)	(56)	(2,271)	(2,230)	0.9819463
22	Other Deferred Credits & Debits	(44,453)	(1,070)	(43,383)	(42,592)	0.9817671
23	TOTAL WORKING CAPITAL	163,620	8,424	155,196	151,120	0.9737364
24	TOTAL ADJUSTED RATE BASE	2,197,837	278,068	1,919,769	1,883,901	0.9813165

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide the depreciation rate and plant balances for each account or sub-account to which a separate depreciation rate is prescribed. (Include Amortization/Recovery schedule amounts).

Type of Data Shown:

 Projected Test Year Ended 12/31/14 Prior Year Ended 12/31/13 Historical Year Ended 12/31/12

Witness: S. D. Ritenour

COMPANY: GULF POWER COMPANY

DOCKET NO.: 130140-EI

(000's)

(1) Line No.	(2) Account/ Sub-account Number	(3) Account/ Sub-account Title	(4) Depreciation Rate	(5) Plant Balance Beg. of Year	(6) Total Plant Added	(7) Total Plant Retired	(8) Adjustments or Transfers	(9) Plant Balance End of Year	(10) 13-Month Average
1		<u>Steam Plant - Depreciable</u>							
2		Crist Plant	3.5	1,493,707	68,293	(5,447)	0	1,556,554	1,506,349
3		Scholz Plant	4.1	30,795	5,420	(20)	0	36,196	31,253
4		Smith Plant	3.3	176,812	7,915	(1,295)	0	183,432	177,872
5		Daniel Plant	2.8	261,983	3,733	(135)	0	265,581	264,455
6	310.2	Daniel Easements	1.4	77	0	0	0	77	77
7	311	Daniel Railroad Track	1.5	2,783	26	(1)	0	2,808	2,800
8		Scherer Plant	2.0	370,735	14,793	(459)	0	385,070	373,873
9	317	ARO	N/A	7,393	0	0	0	7,393	7,393
10		Total Steam Plant - Depreciable		2,344,287	100,181	(7,356)	0	2,437,111	2,364,073
11		<u>Steam Plant - Amortizable</u>							
12	312	Base Coal	N/A	321	0	0	0	321	321
13	316	Prod. Plt. Furn. & Equip. - 5 Year	N/A	178	0	(55)	0	123	170
14	316	Prod. Plt. Furn. & Equip. - 7 Year	N/A	4,725	0	(279)	0	4,447	4,521
15		Daniel Cooling Lake	N/A	8,954	0	0	0	8,954	8,954
16		Total Steam Plant - Amortizable		14,179	0	(334)	0	13,846	13,967
17		Total Steam Plant		2,358,466	100,181	(7,690)	0	2,450,957	2,378,040
18		<u>Other Production Plant</u>							
19		Pace Plant	5.3	10,816	713	(40)	0	11,488	10,883
20		Perdido Landfill	5.0	9,659	200	0	0	9,859	9,778
21		Smith CT	3.6	8,194	534	(30)	0	8,698	8,245
22		Smith CC	2.8	218,365	15,704	(880)	0	233,188	219,843
23	347	ARO	N/A	397	0	0	0	397	397
24		Total Other Production Plant		247,431	17,150	(950)	0	263,631	249,145

Totals may not add due to rounding.

Supporting Schedules: B-8, F-8

Recap Schedules: B-1

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide the depreciation rate and plant balances for each account or sub-account to which a separate depreciation rate is prescribed. (Include Amortization/Recovery schedule amounts).

Type of Data Shown:

Projected Test Year Ended 12/31/14

Prior Year Ended 12/31/13

Historical Year Ended 12/31/12

Witness: S. D. Ritenour

COMPANY: GULF POWER COMPANY

DOCKET NO.: 130140-EI

(000's)

(1) Line No.	(2) Account/ Sub-account Number	(3) Account/ Sub-account Title	(4) Depreciation Rate	(5) Plant Balance Beg. of Year	(6) Total Plant Added	(7) Total Plant Retired	(8) Adjustments or Transfers	(9) Plant Balance End of Year	(10) 13-Month Average
1		<u>Transmission Plant</u>							
2	350.2	Easements	1.6	13,166	0	0	0	13,166	13,166
3	352	Structures & Improvements	2.0	10,920	0	0	0	10,920	10,920
4	353	Station Equipment	2.3	158,910	19,788	(551)	0	178,146	160,891
5	354	Towers & Fixtures	2.3	43,369	0	0	0	43,369	43,369
6	355	Poles & Fixtures	3.6	144,953	9,323	0	0	154,276	149,481
7	356	Overhead Conductors & Devices	2.5	86,239	450	0	0	86,689	86,451
8	358	Underground Conductors & Devices	2.1	14,095	0	0	0	14,095	14,095
9	359	Roads & Trails	2.0	236	0	0	0	236	236
10	352	Scherer GSU	2.0	248	0	0	0	248	248
11	353	Scherer GSU	2.3	6,015	843	(24)	0	6,834	6,099
12	359.1	ARO	N/A	8	0	0	0	8	8
13		Total Transmission Plant		478,158	30,404	(575)	0	507,988	484,964
14		<u>Distribution Plant</u>							
15	360.2	Easements	1.8	555	380	0	0	935	742
16	361	Structures & Improvements	2.2	23,227	0	0	0	23,227	23,227
17	362	Station Equipment	2.2	225,237	5,035	(444)	0	229,828	227,516
18	364	Poles, Towers & Fixtures	5.0	130,558	8,489	(1,021)	0	138,026	134,306
19	365	Overhead Conductors & Devices	3.1	135,722	4,739	(890)	0	139,571	137,611
20	366	Underground Conduit	1.3	1,161	0	0	0	1,161	1,161
21	367	Underground Conductors & Devices	3.3	141,800	13,215	(934)	0	154,081	147,894
22	368	Line Transformers	4.0	246,879	16,147	(2,541)	0	260,485	253,853
23	369.1	Services-Overhead	3.8	53,627	928	(29)	0	54,526	54,092
24	369.2	Services-Underground	2.6	45,436	788	(25)	0	46,199	45,831
25	370	Meter	2.7	32,635	4,615	(264)	0	36,987	34,852
26	370	Meters - AMI Equipment	6.7	40,092	0	0	0	40,092	40,092
27	370	Meters - FPSC Segregated	N/A	1,770	0	0	0	1,770	1,770
28	370	Meters - Non FPSC Segregated	N/A	3,209	0	0	0	3,209	3,209
29	373	Street Lighting & Signal Systems	5.0	64,191	3,748	(1,287)	0	66,653	65,413
30	374	ARO	N/A	43	0	0	0	43	43
31		Total Distribution Plant		1,146,142	58,085	(7,434)	0	1,196,793	1,171,612

Totals may not add due to rounding.

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FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide the depreciation rate and plant balances for each account or sub-account to which a separate depreciation rate is prescribed. (Include Amortization/Recovery schedule amounts).

Type of Data Shown:

COMPANY: GULF POWER COMPANY

Projected Test Year Ended 12/31/14

Prior Year Ended 12/31/13

Historical Year Ended 12/31/12

Witness: S. D. Ritenour

DOCKET NO.: 130140-EI

(000's)

(1) Line No.	(2) Account/ Sub-account Number	(3) Account/ Sub-account Title	(4) Depreciation Rate	(5) Plant Balance Beg. of Year	(6) Total Plant Added	(7) Total Plant Retired	(8) Adjustments or Transfers	(9) Plant Balance End of Year	(10) 13-Month Average
1		<u>General Plant - Depreciable</u>							
2	390	Structures & Improvements	2.3	79,315	1,027	(100)	0	80,242	79,830
3	392.2	Light Trucks	9.3	7,180	860	(386)	0	7,654	7,322
4	392.3	Heavy Trucks	7.9	22,595	2,341	(1,052)	0	23,885	22,980
5	392.4	Trailers	4.8	1,272	139	(62)	0	1,349	1,295
6	396	Power Operated Equipment	4.7	865	0	0	0	865	865
7	397	Communications Equipment	6.3	18,477	2,365	(25)	0	20,817	19,509
8	399.1	ARO	N/A	195	0	0	0	195	195
9		Total General Plant - Depreciable		129,900	6,732	(1,625)	0	135,007	131,996
10		<u>General Plant - Amortizable</u>							
11	391	Office Furn. & Equip. - 5 Year	N/A	2,494	151	(1,095)	0	1,549	1,663
12	391	Office Furn. & Equip. - 7 Year	N/A	2,585	233	(822)	0	1,997	2,051
13	392	Transport.-Marine & Other - 5 Year	N/A	214	0	0	0	214	214
14	393	Stores Equipment - 7 Year	N/A	1,422	92	(511)	0	1,004	1,018
15	394	Tools, Shop & Garage Equip. - 7 Year	N/A	4,042	266	(8)	0	4,300	4,156
16	395	Laboratory Equipment - 7 Year	N/A	3,212	583	(333)	0	3,462	3,142
17	397	Communications Equipment - 7 Year	N/A	4,848	0	(430)	0	4,418	4,602
18	398	Miscellaneous Equipment - 7 Year	N/A	3,788	313	0	0	4,101	3,971
19	301-303	Intangible Plant - 7 Year	N/A	16,067	219	0	0	16,286	16,177
20		Total General Plant - Amortizable		38,672	1,857	(3,198)	0	37,331	36,993
21		Total General Plant		168,572	8,589	(4,823)	0	172,338	168,989
22		<u>Non-Depreciable Plant</u>							
23	310	Steam Land	N/A	9,423	47	0	0	9,470	9,443
24	340	Other Production Land	N/A	338	0	0	0	338	338
25	350	Transmission Land	N/A	7,148	0	0	0	7,148	7,148
26	360	Distribution Land	N/A	3,928	0	0	0	3,928	3,928
27	389	General Plant Land	N/A	7,112	0	0	0	7,112	7,112
28		Total Non-Depreciable Plant		27,950	47	0	0	27,997	27,970
29		Total	0.0	4,426,718	214,457	(21,471)	0	4,619,703	4,480,719

Totals may not add due to rounding.

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FLORIDA PUBLIC SERVICE COMMISSION

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

Type of Data Shown:

 Projected Test Year Ended 12/31/14 Prior Year Ended 12/31/13 Historical Year Ended 12/31/12

Witness: S. D. Ritenour

COMPANY: GULF POWER COMPANY

DOCKET NO.: 130140-EI

(000's)

(1) Line No.	(2) Account/ Sub-account Number	(3) Account/ Sub-account Title	(4) 2013 December	(5) 2014 January	(6) 2014 February	(7) 2014 March	(8) 2014 April	(9) 2014 May	(10) 2014 June
1		<u>Steam Plant - Depreciable</u>							
2		Crist Plant	1,493,707	1,493,838	1,495,563	1,501,126	1,503,858	1,504,029	1,504,994
3		Scholz Plant	30,795	30,804	30,812	30,820	30,829	30,837	30,845
4		Smith Plant	176,812	177,007	177,202	177,396	177,341	177,536	177,410
5		Daniel Plant	261,983	261,984	264,499	264,518	264,821	264,822	264,943
6	310.2	Daniel Easements	77	77	77	77	77	77	77
7	311	Daniel Railroad Track	2,783	2,783	2,800	2,801	2,803	2,803	2,804
8		Scherer Plant	370,735	370,877	371,005	371,137	371,036	371,176	371,344
9	317	ARO	7,393	7,393	7,393	7,393	7,393	7,393	7,393
10		Total Steam Plant - Depreciable	2,344,287	2,344,764	2,349,351	2,355,269	2,358,158	2,358,673	2,359,811
11		<u>Steam Plant - Amortizable</u>							
12	312	Base Coal	321	321	321	321	321	321	321
13	316	Prod. Pit. Furn. & Equip. - 5 Year	178	174	174	174	174	174	174
14	316	Prod. Pit. Furn. & Equip. - 7 Year	4,725	4,725	4,488	4,488	4,488	4,488	4,488
15		Daniel Cooling Lake	8,954	8,954	8,954	8,954	8,954	8,954	8,954
16		Total Steam Plant - Amortizable	14,179	14,175	13,937	13,937	13,937	13,937	13,937
17		Total Steam Plant	2,358,466	2,358,939	2,363,288	2,369,206	2,372,095	2,372,610	2,373,748
18		<u>Other Production Plant</u>							
19		Pace Plant	10,816	10,818	10,821	10,827	10,830	10,832	10,835
20		Perdido Landfill	9,659	9,669	9,679	9,729	9,779	9,789	9,799
21		Smith CT	8,194	8,196	8,198	8,203	8,205	8,207	8,209
22		Smith CC	218,365	218,419	218,473	218,619	218,673	218,727	218,781
23	347	ARO	397	397	397	397	397	397	397
24		Total Other Production Plant	247,431	247,499	247,567	247,776	247,884	247,952	248,020

Totals may not add due to rounding.

Supporting Schedules:

Recap Schedules: B-1, B-7

FLORIDA PUBLIC SERVICE COMMISSION

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

Type of Data Shown:

Projected Test Year Ended 12/31/14

Prior Year Ended 12/31/13

Historical Year Ended 12/31/12

Witness: S. D. Ritenour

COMPANY: GULF POWER COMPANY

DOCKET NO.: 130140-EI

(000's)

(1) Line No.	(2) Account/ Sub-account Number	(3) Account/ Sub-account Title	(4) 2014 July	(5) 2014 August	(6) 2014 September	(7) 2014 October	(8) 2014 November	(9) 2014 December	(10) 13-Month Average
1		<u>Steam Plant - Depreciable</u>							
2		Crist Plant	1,505,130	1,505,345	1,505,786	1,506,206	1,506,397	1,556,554	1,506,349
3		Scholz Plant	30,854	30,862	30,870	30,879	30,887	36,196	31,253
4		Smith Plant	177,405	177,450	177,644	177,898	177,801	183,432	177,872
5		Daniel Plant	264,945	264,946	264,957	264,958	264,960	265,581	264,455
6	310.2	Daniel Easements	77	77	77	77	77	77	77
7	311	Daniel Railroad Track	2,804	2,804	2,804	2,804	2,804	2,808	2,800
8		Scherer Plant	374,000	374,251	375,285	376,051	378,381	385,070	373,873
9	317	ARO	7,393	7,393	7,393	7,393	7,393	7,393	7,393
10		Total Steam Plant - Depreciable	2,362,608	2,363,129	2,364,817	2,366,266	2,368,701	2,437,111	2,364,073
11		<u>Steam Plant - Amortizable</u>							
12	312	Base Coal	321	321	321	321	321	321	321
13	316	Prod. Pit. Furn. & Equip. - 5 Year	174	174	174	174	174	123	170
14	316	Prod. Pit. Furn. & Equip. - 7 Year	4,488	4,488	4,488	4,488	4,488	4,447	4,521
15		Daniel Cooling Lake	8,954	8,954	8,954	8,954	8,954	8,954	8,954
16		Total Steam Plant - Amortizable	13,937	13,937	13,937	13,937	13,937	13,846	13,967
17		Total Steam Plant	2,376,545	2,377,066	2,378,754	2,380,203	2,382,638	2,450,957	2,378,040
18		<u>Other Production Plant</u>							
19		Pace Plant	10,837	10,839	10,842	10,844	10,847	11,488	10,883
20		Perdido Landfill	9,809	9,819	9,829	9,839	9,849	9,859	9,778
21		Smith CT	8,210	8,212	8,214	8,216	8,218	8,698	8,245
22		Smith CC	218,835	218,889	218,943	218,997	219,051	233,188	219,843
23	347	ARO	397	397	397	397	397	397	397
24		Total Other Production Plant	248,089	248,157	248,225	248,293	248,362	263,631	249,145

Totals may not add due to rounding.

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FLORIDA PUBLIC SERVICE COMMISSION

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

Type of Data Shown:
 Projected Test Year Ended 12/31/14
 Prior Year Ended 12/31/13
 Historical Year Ended 12/31/12
 Witness: S. D. Ritenour

COMPANY: GULF POWER COMPANY

DOCKET NO.: 130140-EI

(000's)

(1) Line No.	(2) Account/ Sub-account Number	(3) Account/ Sub-account Title	(4) 2013 December	(5) 2014 January	(6) 2014 February	(7) 2014 March	(8) 2014 April	(9) 2014 May	(10) 2014 June
1		<u>Transmission Plant</u>							
2	350.2	Easements	13,166	13,166	13,166	13,166	13,166	13,166	13,166
3	352	Structures & Improvements	10,920	10,920	10,920	10,920	10,920	10,920	10,920
4	353	Station Equipment	158,910	158,947	159,160	159,155	159,169	159,206	159,841
5	354	Towers & Fixtures	43,369	43,369	43,369	43,369	43,369	43,369	43,369
6	355	Poles & Fixtures	144,953	145,346	145,701	146,152	146,501	148,539	150,775
7	356	Overhead Conductors & Devices	86,239	86,271	86,299	86,336	86,364	86,407	86,456
8	358	Underground Conductors & Devices	14,095	14,095	14,095	14,095	14,095	14,095	14,095
9	359	Roads & Trails	236	236	236	236	236	236	236
10	352	Scherer GSU	248	248	248	248	248	248	248
11	353	Scherer GSU	6,015	6,016	6,025	6,025	6,026	6,027	6,054
12	359.1	ARO	8	8	8	8	8	8	8
13		Total Transmission Plant	478,158	478,622	479,228	479,710	480,101	482,221	485,167
14		<u>Distribution Plant</u>							
15	360.2	Easements	555	590	623	654	684	705	739
16	361	Structures & Improvements	23,227	23,227	23,227	23,227	23,227	23,227	23,227
17	362	Station Equipment	225,237	225,239	225,321	226,331	226,474	226,577	228,554
18	364	Poles, Towers & Fixtures	130,558	131,155	131,785	132,460	133,208	133,726	134,262
19	365	Overhead Conductors & Devices	135,722	135,981	136,267	136,618	137,041	137,310	137,577
20	366	Underground Conduit	1,161	1,161	1,161	1,161	1,161	1,161	1,161
21	367	Underground Conductors & Devices	141,800	142,577	143,401	144,199	144,988	146,498	148,092
22	368	Line Transformers	246,879	247,793	248,841	250,052	251,330	252,587	253,880
23	369.1	Services-Overhead	53,627	53,712	53,797	53,880	53,964	54,028	54,094
24	369.2	Services-Underground	45,436	45,508	45,580	45,651	45,722	45,776	45,832
25	370	Meter	32,635	32,908	33,287	33,691	34,104	34,499	34,897
26	370	Meters - AMI Equipment	40,092	40,092	40,092	40,092	40,092	40,092	40,092
27	370	Meters - FPSC Segregated	1,770	1,770	1,770	1,770	1,770	1,770	1,770
28	370	Meters - Non FPSC Segregated	3,209	3,209	3,209	3,209	3,209	3,209	3,209
29	373	Street Lighting & Signal Systems	64,191	64,461	64,581	64,795	65,056	65,198	65,540
30	374	ARO	43	43	43	43	43	43	43
31		Total Distribution Plant	1,146,142	1,149,427	1,152,984	1,157,833	1,162,073	1,166,406	1,172,969

Totals may not add due to rounding.

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FLORIDA PUBLIC SERVICE COMMISSION

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

Type of Data Shown:
 Projected Test Year Ended 12/31/14
 Prior Year Ended 12/31/13
 Historical Year Ended 12/31/12
 Witness: S. D. Ritenour

COMPANY: GULF POWER COMPANY

DOCKET NO.: 130140-EI

(000's)

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Line No.	Account/ Sub-account Number	Account/ Sub-account Title	2014 July	2014 August	2014 September	2014 October	2014 November	2014 December	13-Month Average
1		<u>Transmission Plant</u>							
2	350.2	Easements	13,166	13,166	13,166	13,166	13,166	13,166	13,166
3	352	Structures & Improvements	10,920	10,920	10,920	10,920	10,920	10,920	10,920
4	353	Station Equipment	159,824	159,819	159,815	159,799	159,786	178,146	160,891
5	354	Towers & Fixtures	43,369	43,369	43,369	43,369	43,369	43,369	43,369
6	355	Poles & Fixtures	151,094	151,548	151,964	152,552	153,852	154,276	149,481
7	356	Overhead Conductors & Devices	86,481	86,518	86,551	86,601	86,655	86,689	86,451
8	358	Underground Conductors & Devices	14,095	14,095	14,095	14,095	14,095	14,095	14,095
9	359	Roads & Trails	236	236	236	236	236	236	236
10	352	Scherer GSU	248	248	248	248	248	248	248
11	353	Scherer GSU	6,053	6,053	6,053	6,052	6,052	6,834	6,099
12	359.1	ARO	8	8	8	8	8	8	8
13		Total Transmission Plant	485,494	485,980	486,426	487,046	488,386	507,988	484,964
14		<u>Distribution Plant</u>							
15	360.2	Easements	753	807	839	868	890	935	742
16	361	Structures & Improvements	23,227	23,227	23,227	23,227	23,227	23,227	23,227
17	362	Station Equipment	228,582	228,649	228,764	229,027	229,127	229,828	227,516
18	364	Poles, Towers & Fixtures	134,785	135,611	136,199	136,761	137,441	138,026	134,306
19	365	Overhead Conductors & Devices	137,824	138,281	138,578	138,903	139,270	139,571	137,611
20	366	Underground Conduit	1,161	1,161	1,161	1,161	1,161	1,161	1,161
21	367	Underground Conductors & Devices	149,670	150,541	151,474	152,267	153,031	154,081	147,894
22	368	Line Transformers	255,170	256,684	257,773	258,807	259,810	260,485	253,853
23	369.1	Services-Overhead	54,161	54,252	54,322	54,380	54,457	54,526	54,092
24	369.2	Services-Underground	45,889	45,966	46,026	46,075	46,140	46,199	45,831
25	370	Meter	35,231	35,652	36,112	36,385	36,691	36,987	34,852
26	370	Meters - AMI Equipment	40,092	40,092	40,092	40,092	40,092	40,092	40,092
27	370	Meters - FPSC Segregated	1,770	1,770	1,770	1,770	1,770	1,770	1,770
28	370	Meters - Non FPSC Segregated	3,209	3,209	3,209	3,209	3,209	3,209	3,209
29	373	Street Lighting & Signal Systems	65,556	65,735	66,005	66,191	66,407	66,653	65,413
30	374	ARO	43	43	43	43	43	43	43
31		Total Distribution Plant	1,177,124	1,181,679	1,185,594	1,189,165	1,192,765	1,196,793	1,171,612

Totals may not add due to rounding.

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FLORIDA PUBLIC SERVICE COMMISSION

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

Type of Data Shown:

Projected Test Year Ended 12/31/14

Prior Year Ended 12/31/13

Historical Year Ended 12/31/12

Witness: S. D. Ritenour

COMPANY: GULF POWER COMPANY

DOCKET NO.: 130140-EI

(000's)

(1) Line No.	(2) Account/ Sub-account Number	(3) Account/ Sub-account Title	(4) 2013 December	(5) 2014 January	(6) 2014 February	(7) 2014 March	(8) 2014 April	(9) 2014 May	(10) 2014 June
1		<u>General Plant - Depreciable</u>							
2	390	Structures & Improvements	79,315	79,418	79,521	79,623	79,726	79,729	79,832
3	392.2	Light Trucks	7,180	7,185	7,190	7,204	7,204	7,204	7,204
4	392.3	Heavy Trucks	22,595	22,608	22,621	22,659	22,659	22,659	22,659
5	392.4	Trailers	1,272	1,273	1,274	1,276	1,276	1,276	1,276
6	396	Power Operated Equipment	865	865	865	865	865	865	865
7	397	Communications Equipment	18,477	18,538	18,601	18,906	19,011	19,112	19,485
8	399.1	ARO	195	195	195	195	195	195	195
9		Total General Plant - Depreciable	129,900	130,082	130,265	130,729	130,936	131,040	131,516
10		<u>General Plant - Amortizable</u>							
11	391	Office Furn. & Equip. - 5 Year	2,494	2,494	1,474	1,474	1,512	1,512	1,512
12	391	Office Furn. & Equip. - 7 Year	2,585	1,897	1,920	1,944	1,967	1,990	2,013
13	392	Transport.-Marine & Other - 5 Year	214	214	214	214	214	214	214
14	393	Stores Equipment - 7 Year	1,422	941	944	962	965	973	985
15	394	Tools, Shop & Garage Equip. - 7 Year	4,042	4,045	4,055	4,102	4,110	4,129	4,154
16	395	Laboratory Equipment - 7 Year	3,212	2,885	2,910	3,004	3,022	3,057	3,093
17	397	Communications Equipment - 7 Year	4,848	4,596	4,596	4,596	4,596	4,596	4,596
18	398	Miscellaneous Equipment - 7 Year	3,788	3,793	3,804	3,881	3,891	3,936	4,015
19	301-303	Intangible Plant - 7 Year	16,067	16,086	16,104	16,122	16,140	16,159	16,177
20		Total General Plant - Amortizable	38,672	36,950	36,021	36,299	36,417	36,565	36,759
21		Total General Plant	168,572	167,032	166,286	167,028	167,353	167,605	168,275
22		<u>Non-Depreciable Plant</u>							
23	310	Steam Land	9,423	9,423	9,423	9,423	9,423	9,447	9,447
24	340	Other Production Land	338	338	338	338	338	338	338
25	350	Transmission Land	7,148	7,148	7,148	7,148	7,148	7,148	7,148
26	360	Distribution Land	3,928	3,928	3,928	3,928	3,928	3,928	3,928
27	389	General Plant Land	7,112	7,112	7,112	7,112	7,112	7,112	7,112
28		Total Non-Depreciable Plant	27,950	27,950	27,950	27,950	27,950	27,973	27,973
29		Total	4,426,718	4,429,469	4,437,303	4,449,503	4,457,456	4,464,767	4,476,152

Totals may not add due to rounding.

Supporting Schedules:

Recap Schedules: B-1, B-7

FLORIDA PUBLIC SERVICE COMMISSION

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

Type of Data Shown:
 Projected Test Year Ended 12/31/14
 Prior Year Ended 12/31/13
 Historical Year Ended 12/31/12
 Witness: S. D. Ritenour

COMPANY: GULF POWER COMPANY

DOCKET NO.: 130140-EI

(000's)

(1) Line No.	(2) Account/ Sub-account Number	(3) Account/ Sub-account Title	(4) 2014 July	(5) 2014 August	(6) 2014 September	(7) 2014 October	(8) 2014 November	(9) 2014 December	(10) 13-Month Average
1		<u>General Plant - Depreciable</u>							
2	390	Structures & Improvements	79,934	80,037	80,088	80,140	80,191	80,242	79,830
3	392.2	Light Trucks	7,251	7,346	7,441	7,536	7,583	7,654	7,322
4	392.3	Heavy Trucks	22,788	23,046	23,304	23,562	23,691	23,885	22,980
5	392.4	Trailers	1,284	1,299	1,314	1,329	1,337	1,349	1,295
6	396	Power Operated Equipment	865	865	865	865	865	865	865
7	397	Communications Equipment	19,661	19,845	20,227	20,373	20,560	20,817	19,509
8	399.1	ARO	195	195	195	195	195	195	195
9		Total General Plant - Depreciable	131,979	132,633	133,434	134,000	134,422	135,007	131,996
10		<u>General Plant - Amortizable</u>							
11	391	Office Furn. & Equip. - 5 Year	1,512	1,512	1,512	1,512	1,549	1,549	1,663
12	391	Office Furn. & Equip. - 7 Year	2,037	2,060	2,072	2,083	2,095	1,997	2,051
13	392	Transport.-Marine & Other - 5 Year	214	214	214	214	214	214	214
14	393	Stores Equipment - 7 Year	992	997	1,011	1,016	1,020	1,004	1,018
15	394	Tools, Shop & Garage Equip. - 7 Year	4,168	4,184	4,234	4,247	4,264	4,300	4,156
16	395	Laboratory Equipment - 7 Year	3,117	3,151	3,275	3,308	3,350	3,462	3,142
17	397	Communications Equipment - 7 Year	4,596	4,596	4,596	4,596	4,596	4,418	4,602
18	398	Miscellaneous Equipment - 7 Year	4,058	4,075	4,089	4,096	4,099	4,101	3,971
19	301-303	Intangible Plant - 7 Year	16,195	16,213	16,232	16,250	16,268	16,286	16,177
20		Total General Plant - Amortizable	36,888	37,001	37,234	37,321	37,455	37,331	36,993
21		Total General Plant	168,867	169,634	170,668	171,321	171,877	172,338	168,989
22		<u>Non-Depreciable Plant</u>							
23	310	Steam Land	9,447	9,447	9,447	9,470	9,470	9,470	9,443
24	340	Other Production Land	338	338	338	338	338	338	338
25	350	Transmission Land	7,148	7,148	7,148	7,148	7,148	7,148	7,148
26	360	Distribution Land	3,928	3,928	3,928	3,928	3,928	3,928	3,928
27	389	General Plant Land	7,112	7,112	7,112	7,112	7,112	7,112	7,112
28		Total Non-Depreciable Plant	27,973	27,973	27,973	27,997	27,997	27,997	27,970
29		Total	4,484,091	4,490,490	4,497,642	4,504,026	4,512,025	4,619,703	4,480,719

Totals may not add due to rounding.

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FLORIDA PUBLIC SERVICE COMMISSION

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

Type of Data Shown:

 Projected Test Year Ended 12/31/14 Prior Year Ended 12/31/13 Historical Year Ended 12/31/12

COMPANY: GULF POWER COMPANY

Witness: S. D. Ritenour

DOCKET NO.: 130140-EI

(\$000's)

(1) Line No.	(2) Account/ Sub-account Number	(3) Account/ Sub-account Title	(4) Accumulated Depreciation Dec 2013	(5) Total Depreciation Accrued	(6) Retirements	(7) Net Salvage	(8) Adjustments or Transfers	(9) Accumulated Depreciation Dec 2014	(10) 13-Month Average
1		<u>Steam Plant - Depreciable</u>							
2		Crist Plant	400,078	59,035	(5,447)	(2,273)	0	451,392	425,499
3		Scholz Plant	44,495	2,064	(20)	(25)	0	46,514	45,503
4		Smith Plant	111,582	7,104	(1,295)	(320)	0	117,071	114,446
5		Daniel Plant	158,381	8,087	(135)	(136)	0	166,197	162,282
6	310.2	Daniel Easements	42	1	0	0	0	43	42
7	311	Daniel Railroad Track	1,374	42	(1)	(1)	0	1,415	1,394
8		Scherer Plant	122,111	7,558	(459)	(391)	0	128,819	125,530
9	317	ARO	1,561	0	0	0	0	1,561	1,561
10		Total Steam Plant - Depreciable	839,623	83,890	(7,356)	(3,146)	0	913,011	876,257
11		<u>Steam Plant - Amortizable</u>							
12	312	Base Coal	321	0	0	0	0	321	321
13	316	Prod. Plt. Furn. & Equip. - 5 Year	107	35	(55)	0	0	87	117
14	316	Prod. Plt. Furn. & Equip. - 7 Year	2,333	645	(279)	0	0	2,699	2,453
15		Daniel Cooling Lake	8,954	0	0	0	0	8,954	8,954
16		Total Steam Plant - Amortizable	11,716	680	(334)	0	0	12,062	11,846
17		Total Steam Plant	851,339	84,570	(7,690)	(3,146)	0	925,073	888,103
18		<u>Other Production Plant</u>							
19		Pace Plant	7,311	591	(40)	(11)	0	7,851	7,581
20		Perdido Landfill	811	489	0	0	0	1,300	1,055
21		Smith CT	3,162	299	(30)	(8)	0	3,423	3,292
22		Smith CC	10,377	6,404	(880)	(241)	0	15,660	13,011
23	347	ARO	290	0	0	0	0	290	290
24		Total Other Production Plant	21,951	7,783	(950)	(260)	0	28,524	25,228

Totals may not add due to rounding.

FLORIDA PUBLIC SERVICE COMMISSION

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

Type of Data Shown:

 Projected Test Year Ended 12/31/14 Prior Year Ended 12/31/13 Historical Year Ended 12/31/12

COMPANY: GULF POWER COMPANY

Witness: S. D. Ritenour

DOCKET NO.: 130140-EI

(\$000's)

(1) Line No.	(2) Account/ Sub-account Number	(3) Account/ Sub-account Title	(4) Accumulated Depreciation Dec 2013	(5) Total Depreciation Accrued	(6) Retirements	(7) Net Salvage	(8) Adjustments or Transfers	(9) Accumulated Depreciation Dec 2014	(10) 13-Month Average
1		<u>Transmission Plant</u>							
2	350.2	Easements	6,711	211	0	0	0	6,921	6,816
3	352	Structures & Improvements	3,418	218	0	0	0	3,636	3,527
4	353	Station Equipment	28,551	3,667	(551)	(16)	0	31,651	30,155
5	354	Towers & Fixtures	25,123	997	0	0	0	26,121	25,622
6	355	Poles & Fixtures	23,622	5,367	0	(150)	0	28,839	26,206
7	356	Overhead Conductors & Devices	25,192	2,161	0	0	0	27,353	26,272
8	358	Underground Conductors & Devices	7,530	296	0	0	0	7,826	7,678
9	359	Roads & Trails	38	5	0	0	0	43	40
10	352	Scherer GSU	149	5	0	0	0	154	152
11	353	Scherer GSU	2,207	139	(24)	(1)	0	2,321	2,266
12	359.1	ARO	5	0	0	0	0	5	5
13		Total Transmission Plant	122,546	13,066	(575)	(167)	0	134,870	128,739
14		<u>Distribution Plant</u>							
15	360.2	Easements	29	13	0	0	0	42	35
16	361	Structures & Improvements	7,640	511	0	0	0	8,151	7,896
17	362	Station Equipment	59,218	5,001	(444)	(225)	0	63,550	61,351
18	364	Poles, Towers & Fixtures	66,552	6,700	(1,021)	(718)	0	71,513	69,037
19	365	Overhead Conductors & Devices	47,160	4,261	(890)	(560)	0	49,970	48,588
20	366	Underground Conduit	793	15	0	0	0	809	801
21	367	Underground Conductors & Devices	51,084	4,863	(934)	(413)	0	54,600	52,879
22	368	Line Transformers	89,549	10,132	(2,541)	(455)	0	96,685	93,153
23	369.1	Services-Overhead	33,024	2,054	(29)	(32)	0	35,016	34,016
24	369.2	Services-Underground	16,452	1,191	(25)	(28)	0	17,590	17,019
25	370	Meter	1,277	936	(264)	(15)	0	1,935	1,590
26	370	Meters - AMI Equipment	9,689	2,686	0	0	0	12,375	11,032
27	370	Meters - FPSC Segregated	1,770	0	0	0	0	1,770	1,770
28	370	Meters - Non FPSC Segregated	3,572	0	0	0	0	3,572	3,572
29	373	Street Lighting & Signal Systems	32,848	3,265	(1,287)	(281)	0	34,546	33,641
30	374	ARO	25	0	0	0	0	25	25
31		Total Distribution Plant	420,682	41,629	(7,434)	(2,727)	0	452,150	436,407

Totals may not add due to rounding.

FLORIDA PUBLIC SERVICE COMMISSION

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

Type of Data Shown:

 Projected Test Year Ended 12/31/14 Prior Year Ended 12/31/13 Historical Year Ended 12/31/12

Witness: S. D. Ritenour

DOCKET NO.: 130140-EI

(\$000's)

(1) Line No.	(2) Account/ Sub-account Number	(3) Account/ Sub-account Title	(4) Accumulated Depreciation Dec 2013	(5) Total Depreciation Accrued	(6) Retirements	(7) Net Salvage	(8) Adjustments or Transfers	(9) Accumulated Depreciation Dec 2014	(10) 13-Month Average
1		<u>General Plant - Depreciable</u>							
2	390	Structures & Improvements	27,012	1,835	(100)	(20)	0	28,727	27,856
3	392.2	Light Trucks	3,514	678	(386)	26	0	3,832	3,742
4	392.3	Heavy Trucks	12,749	1,809	(1,052)	70	0	13,577	13,354
5	392.4	Trailers	661	62	(62)	4	0	665	674
6	396	Power Operated Equipment	513	41	0	0	0	554	533
7	397	Communications Equipment	6,837	1,222	(25)	(4)	0	8,031	7,428
8	399.1	ARO	118	0	0	0	0	118	118
9		Total General Plant - Depreciable	51,404	5,648	(1,625)	77	0	55,504	53,706
10		<u>General Plant - Amortizable</u>							
11	391	Office Furn. & Equip. - 5 Year	1,791	316	(1,095)	0	0	1,012	1,036
12	391	Office Furn. & Equip. - 7 Year	1,448	255	(822)	0	0	881	911
13	392	Transport.-Marine & Other - 5 Year	90	43	0	0	0	133	111
14	393	Stores Equipment - 7 Year	802	134	(511)	0	0	426	422
15	394	Tools, Shop & Garage Equip. - 7 Year	1,302	577	(8)	0	0	1,871	1,590
16	395	Laboratory Equipment - 7 Year	1,385	411	(333)	0	0	1,463	1,283
17	397	Communications Equipment - 7 Year	2,128	636	(430)	0	0	2,334	2,202
18	398	Miscellaneous Equipment - 7 Year	2,226	541	0	0	0	2,767	2,497
19	301-303	Intangible Plant - 7 Year	6,168	2,294	0	0	0	8,462	7,315
20		Total General Plant - Amortizable	17,338	5,208	(3,198)	0	0	19,348	17,366
21		Total General Plant	68,742	10,856	(4,823)	77	0	74,852	71,072
22		Total	1,485,261	157,904	(21,471)	(6,223)	0	1,615,470	1,549,548

Totals may not add due to rounding.

FLORIDA PUBLIC SERVICE COMMISSION

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

Type of Data Shown:
 Projected Test Year Ended 12/31/14
 Prior Year Ended 12/31/13
 Historical Year Ended 12/31/12

COMPANY: GULF POWER COMPANY

DOCKET NO.: 130140-EI

(\$000's)

Witness: S. D. Ritenour

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Line No.	Account Sub-account Number	Account Sub-account Title	2013 December	2014 January	2014 February	2014 March	2014 April	2014 May	2014 June
1		<u>Steam Plant - Depreciable</u>							
2		Crist Plant	400,078	404,724	407,446	410,746	415,370	420,129	424,964
3		Scholz Plant	44,495	44,665	44,835	45,005	45,176	45,346	45,491
4		Smith Plant	111,582	112,134	112,717	113,240	113,374	113,927	114,341
5		Daniel Plant	158,381	159,046	159,710	160,372	160,974	161,645	162,241
6	310.2	Daniel Easements	42	42	42	42	42	42	42
7	311	Daniel Railroad Track	1,374	1,378	1,381	1,385	1,388	1,391	1,394
8		Scherer Plant	122,111	122,737	123,363	123,990	124,315	124,942	125,505
9	317	ARO	1,561	1,561	1,561	1,561	1,561	1,561	1,561
10		Total Steam Plant - Depreciable	839,623	846,286	851,056	856,340	862,200	868,984	875,539
11		<u>Steam Plant - Amortizable</u>							
12	312	Base Coal	321	321	321	321	321	321	321
13	316	Prod. Pit. Furn. & Equip. - 5 Year	107	106	109	112	115	117	120
14	316	Prod. Pit. Furn. & Equip. - 7 Year	2,333	2,389	2,207	2,260	2,314	2,367	2,420
15		Daniel Cooling Lake	8,954	8,954	8,954	8,954	8,954	8,954	8,954
16		Total Steam Plant - Amortizable	11,716	11,770	11,591	11,648	11,704	11,760	11,816
17		Total Steam Plant	851,339	858,056	862,647	867,988	873,904	880,744	887,355
18		<u>Other Production Plant</u>							
19		Pace Plant	7,311	7,356	7,402	7,443	7,488	7,534	7,580
20		Perdido Landfill	811	852	892	932	973	1,013	1,054
21		Smith CT	3,162	3,184	3,206	3,225	3,247	3,269	3,291
22		Smith CC	10,377	10,829	11,281	11,632	12,084	12,537	12,990
23	347	ARO	290	290	290	290	290	290	290
24		Total Other Production Plant	21,951	22,511	23,071	23,521	24,082	24,643	25,205

Totals may not add due to rounding.

FLORIDA PUBLIC SERVICE COMMISSION

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

Type of Data Shown:

- Projected Test Year Ended 12/31/14
- Prior Year Ended 12/31/13
- Historical Year Ended 12/31/12

COMPANY: GULF POWER COMPANY

Witness: S. D. Ritenour

DOCKET NO.: 130140-EI

(\$000's)

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Line No.	Account Sub-account Number	Account Sub-account Title	2014 July	2014 August	2014 September	2014 October	2014 November	2014 December	13-Month Average
1		<u>Steam Plant - Depreciable</u>							
2		Crist Plant	429,671	434,549	439,437	444,277	448,703	451,392	425,499
3		Scholz Plant	45,662	45,832	46,002	46,173	46,343	46,514	45,503
4		Smith Plant	114,825	115,409	115,965	116,492	116,719	117,071	114,446
5		Daniel Plant	162,912	163,584	164,203	164,866	165,530	166,197	162,282
6	310.2	Daniel Easements	42	42	42	42	43	43	42
7	311	Daniel Railroad Track	1,398	1,401	1,404	1,408	1,411	1,415	1,394
8		Scherer Plant	126,132	126,763	127,280	127,747	128,192	128,819	125,530
9	317	ARO	1,561	1,561	1,561	1,561	1,561	1,561	1,561
10		Total Steam Plant - Depreciable	882,203	889,141	895,895	902,566	908,502	913,011	876,257
11		<u>Steam Plant - Amortizable</u>							
12	312	Base Coal	321	321	321	321	321	321	321
13	316	Prod. Pit. Furn. & Equip. - 5 Year	123	126	129	132	135	87	117
14	316	Prod. Pit. Furn. & Equip. - 7 Year	2,474	2,527	2,580	2,634	2,687	2,699	2,453
15		Daniel Cooling Lake	8,954	8,954	8,954	8,954	8,954	8,954	8,954
16		Total Steam Plant - Amortizable	11,873	11,929	11,985	12,041	12,097	12,062	11,846
17		Total Steam Plant	894,076	901,070	907,880	914,607	920,599	925,073	888,103
18		<u>Other Production Plant</u>							
19		Pace Plant	7,625	7,671	7,717	7,762	7,808	7,851	7,581
20		Perdido Landfill	1,095	1,136	1,177	1,218	1,259	1,300	1,055
21		Smith CT	3,314	3,336	3,358	3,380	3,402	3,423	3,292
22		Smith CC	13,443	13,896	14,349	14,803	15,256	15,660	13,011
23	347	ARO	290	290	290	290	290	290	290
24		Total Other Production Plant	25,767	26,328	26,890	27,452	28,015	28,524	25,228

Totals may not add due to rounding.

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FLORIDA PUBLIC SERVICE COMMISSION

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

Type of Data Shown:
 Projected Test Year Ended 12/31/14
 Prior Year Ended 12/31/13
 Historical Year Ended 12/31/12

COMPANY: GULF POWER COMPANY

DOCKET NO.: 130140-EI

(\$000's)

Witness: S. D. Ritenour

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Line No.	Account Sub-account Number	Account Sub-account Title	2013 December	2014 January	2014 February	2014 March	2014 April	2014 May	2014 June
1		<u>Transmission Plant</u>							
2	350.2	Easements	6,711	6,728	6,746	6,763	6,781	6,799	6,816
3	352	Structures & Improvements	3,418	3,436	3,454	3,472	3,491	3,509	3,527
4	353	Station Equipment	28,551	28,820	29,088	29,358	29,627	29,896	30,165
5	354	Towers & Fixtures	25,123	25,206	25,289	25,372	25,456	25,539	25,622
6	355	Poles & Fixtures	23,622	24,052	24,473	24,895	25,319	25,738	26,179
7	356	Overhead Conductors & Devices	25,192	25,372	25,552	25,731	25,911	26,091	26,271
8	358	Underground Conductors & Devices	7,530	7,555	7,580	7,604	7,629	7,654	7,678
9	359	Roads & Trails	38	38	39	39	39	40	40
10	352	Scherer GSU	149	149	150	150	151	151	152
11	353	Scherer GSU	2,207	2,217	2,227	2,237	2,247	2,257	2,267
12	359.1	ARO	5	5	5	5	5	5	5
13		Total Transmission Plant	122,546	123,579	124,602	125,628	126,655	127,677	128,722
14		<u>Distribution Plant</u>							
15	360.2	Easements	29	30	31	32	33	34	35
16	361	Structures & Improvements	7,640	7,683	7,726	7,768	7,811	7,853	7,896
17	362	Station Equipment	59,218	59,572	59,901	60,260	60,608	60,956	61,313
18	364	Poles, Towers & Fixtures	66,552	66,959	67,360	67,775	68,200	68,663	69,080
19	365	Overhead Conductors & Devices	47,160	47,402	47,634	47,875	48,123	48,401	48,639
20	366	Underground Conduit	793	795	796	797	799	800	801
21	367	Underground Conductors & Devices	51,084	51,397	51,693	51,991	52,320	52,620	52,903
22	368	Line Transformers	89,549	90,158	90,774	91,366	91,995	92,657	93,259
23	369.1	Services-Overhead	33,024	33,187	33,352	33,516	33,682	33,848	34,014
24	369.2	Services-Underground	16,452	16,545	16,639	16,733	16,827	16,922	17,018
25	370	Meter	1,277	1,333	1,386	1,433	1,476	1,520	1,570
26	370	Meters - AMI Equipment	9,689	9,913	10,137	10,361	10,584	10,808	11,032
27	370	Meters - FPSC Segregated	1,770	1,770	1,770	1,770	1,770	1,770	1,770
28	370	Meters - Non FPSC Segregated	3,572	3,572	3,572	3,572	3,572	3,572	3,572
29	373	Street Lighting & Signal Systems	32,848	33,030	33,107	33,218	33,441	33,556	33,751
30	374	ARO	25	25	25	25	25	25	25
31		Total Distribution Plant	420,682	423,372	425,903	428,494	431,267	434,006	436,679

Totals may not add due to rounding.

68

FLORIDA PUBLIC SERVICE COMMISSION

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

Type of Data Shown:

- Projected Test Year Ended 12/31/14
- Prior Year Ended 12/31/13
- Historical Year Ended 12/31/12

COMPANY: GULF POWER COMPANY

DOCKET NO.: 130140-EI

(\$000's)

Witness: S. D. Ritenour

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Line No.	Account Sub-account Number	Account Sub-account Title	2014 July	2014 August	2014 September	2014 October	2014 November	2014 December	13-Month Average
1		<u>Transmission Plant</u>							
2	350.2	Easements	6,834	6,851	6,869	6,886	6,904	6,921	6,816
3	352	Structures & Improvements	3,545	3,563	3,582	3,600	3,618	3,636	3,527
4	353	Station Equipment	30,435	30,706	30,975	31,236	31,506	31,651	30,155
5	354	Towers & Fixtures	25,705	25,788	25,871	25,954	26,037	26,121	25,622
6	355	Poles & Fixtures	26,626	27,075	27,510	27,952	28,394	28,839	26,206
7	356	Overhead Conductors & Devices	26,451	26,632	26,812	26,992	27,173	27,353	26,272
8	358	Underground Conductors & Devices	7,703	7,728	7,752	7,777	7,802	7,826	7,678
9	359	Roads & Trails	41	41	41	42	42	43	40
10	352	Scherer GSU	152	152	153	153	154	154	152
11	353	Scherer GSU	2,277	2,287	2,297	2,307	2,317	2,321	2,266
12	359.1	ARO	5	5	5	5	5	5	5
13		Total Transmission Plant	129,774	130,827	131,867	132,904	133,951	134,870	128,739
14		<u>Distribution Plant</u>							
15	360.2	Easements	36	37	38	40	41	42	35
16	361	Structures & Improvements	7,939	7,981	8,024	8,066	8,109	8,151	7,896
17	362	Station Equipment	61,698	62,056	62,448	62,814	63,174	63,550	61,351
18	364	Poles, Towers & Fixtures	69,505	69,869	70,258	70,677	71,069	71,513	69,037
19	365	Overhead Conductors & Devices	48,875	49,066	49,275	49,505	49,712	49,970	48,588
20	366	Underground Conduit	802	804	805	806	807	809	801
21	367	Underground Conductors & Devices	53,181	53,503	53,744	54,024	54,373	54,600	52,879
22	368	Line Transformers	93,844	94,369	94,854	95,416	96,063	96,685	93,153
23	369.1	Services-Overhead	34,182	34,347	34,514	34,682	34,849	35,016	34,016
24	369.2	Services-Underground	17,114	17,208	17,303	17,399	17,495	17,590	17,019
25	370	Meter	1,641	1,689	1,736	1,800	1,876	1,935	1,590
26	370	Meters - AMI Equipment	11,256	11,480	11,704	11,927	12,151	12,375	11,032
27	370	Meters - FPSC Segregated	1,770	1,770	1,770	1,770	1,770	1,770	1,770
28	370	Meters - Non FPSC Segregated	3,572	3,572	3,572	3,572	3,572	3,572	3,572
29	373	Street Lighting & Signal Systems	33,620	33,785	33,975	34,136	34,324	34,546	33,641
30	374	ARO	25	25	25	25	25	25	25
31		Total Distribution Plant	439,060	441,561	444,045	446,659	449,412	452,150	436,407

Totals may not add due to rounding.

69

FLORIDA PUBLIC SERVICE COMMISSION

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

Type of Data Shown:

- Projected Test Year Ended 12/31/14
- Prior Year Ended 12/31/13
- Historical Year Ended 12/31/12

COMPANY: GULF POWER COMPANY

Witness: S. D. Ritenour

DOCKET NO.: 130140-EI

(\$000's)

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Line No.	Account Sub-account Number	Account Sub-account Title	2013 December	2014 January	2014 February	2014 March	2014 April	2014 May	2014 June
1		<u>General Plant - Depreciable</u>							
2	390	Structures & Improvements	27,012	27,164	27,315	27,466	27,618	27,667	27,817
3	392.2	Light Trucks	3,514	3,566	3,618	3,663	3,718	3,774	3,830
4	392.3	Heavy Trucks	12,749	12,888	13,027	13,146	13,296	13,445	13,594
5	392.4	Trailers	661	665	670	673	678	683	689
6	396	Power Operated Equipment	513	517	520	523	527	530	533
7	397	Communications Equipment	6,837	6,934	7,032	7,129	7,229	7,328	7,423
8	399.1	ARO	118	118	118	118	118	118	118
9		Total General Plant - Depreciable	51,404	51,852	52,300	52,720	53,184	53,546	54,004
10		<u>General Plant - Amortizable</u>							
11	391	Office Furn. & Equip. - 5 Year	1,791	1,832	779	802	825	849	872
12	391	Office Furn. & Equip. - 7 Year	1,448	758	780	802	823	844	865
13	392	Transport.-Marine & Other - 5 Year	90	93	97	101	104	108	111
14	393	Stores Equipment - 7 Year	802	331	342	353	364	376	387
15	394	Tools, Shop & Garage Equip. - 7 Year	1,302	1,350	1,398	1,446	1,495	1,543	1,591
16	395	Laboratory Equipment - 7 Year	1,385	1,086	1,120	1,154	1,189	1,223	1,257
17	397	Communications Equipment - 7 Year	2,128	1,931	1,986	2,039	2,091	2,144	2,196
18	398	Miscellaneous Equipment - 7 Year	2,226	2,271	2,316	2,361	2,406	2,451	2,497
19	301-303	Intangible Plant - 7 Year	6,168	6,359	6,550	6,741	6,932	7,123	7,315
20		Total General Plant - Amortizable	17,338	16,012	15,368	15,799	16,229	16,660	17,090
21		Total General Plant	68,742	67,864	67,668	68,519	69,413	70,206	71,094
22		Total	1,485,261	1,495,382	1,503,891	1,514,150	1,525,321	1,537,277	1,549,055

Totals may not add due to rounding.

02

FLORIDA PUBLIC SERVICE COMMISSION

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

Type of Data Shown:

 Projected Test Year Ended 12/31/14 Prior Year Ended 12/31/13 Historical Year Ended 12/31/12

COMPANY: GULF POWER COMPANY

Witness: S. D. Ritenour

DOCKET NO.: 130140-EI

(\$000's)

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Line No.	Account Sub-account Number	Account Sub-account Title	2014 July	2014 August	2014 September	2014 October	2014 November	2014 December	13-Month Average
1		<u>General Plant - Depreciable</u>							
2	390	Structures & Improvements	27,966	28,117	28,269	28,421	28,574	28,727	27,856
3	392.2	Light Trucks	3,850	3,834	3,819	3,804	3,827	3,832	3,742
4	392.3	Heavy Trucks	13,645	13,599	13,554	13,511	13,568	13,577	13,354
5	392.4	Trailers	688	681	675	669	668	665	674
6	396	Power Operated Equipment	537	540	544	547	550	554	533
7	397	Communications Equipment	7,514	7,617	7,721	7,827	7,934	8,031	7,428
8	399.1	ARO	118	118	118	118	118	118	118
9		Total General Plant - Depreciable	54,318	54,507	54,700	54,898	55,240	55,504	53,706
10		<u>General Plant - Amortizable</u>							
11	391	Office Furn. & Equip. - 5 Year	895	919	942	965	988	1,012	1,036
12	391	Office Furn. & Equip. - 7 Year	886	908	929	950	971	881	911
13	392	Transport-Marine & Other - 5 Year	115	118	122	125	129	133	111
14	393	Stores Equipment - 7 Year	398	409	420	431	443	426	422
15	394	Tools, Shop & Garage Equip. - 7 Year	1,639	1,687	1,735	1,783	1,831	1,871	1,590
16	395	Laboratory Equipment - 7 Year	1,292	1,326	1,360	1,394	1,429	1,463	1,283
17	397	Communications Equipment - 7 Year	2,249	2,302	2,354	2,407	2,459	2,334	2,202
18	398	Miscellaneous Equipment - 7 Year	2,542	2,587	2,632	2,677	2,722	2,767	2,497
19	301-303	Intangible Plant - 7 Year	7,506	7,697	7,888	8,079	8,271	8,462	7,315
20		Total General Plant - Amortizable	17,521	17,951	18,382	18,812	19,243	19,348	17,366
21		Total General Plant	71,839	72,458	73,082	73,710	74,483	74,852	71,072
22		Total	1,560,514	1,572,245	1,583,764	1,595,333	1,606,459	1,615,470	1,549,548

Totals may not add due to rounding.

Supporting Schedules:

Recap Schedules: B-1, B-9

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: GULF POWER COMPANY

DOCKET NO.: 130140-EI

EXPLANATION: Itemize major capital additions to and retirements from electric plant in service in excess of 0.5% of the sum of the total balance of Account 101-Electric Plant in Service, and Account 106, Completed construction not Classified for the most recent calendar year, the test year minus one, the test year, and the test year plus one.

Type of Data Shown:

 Projected Test Year Ended 12/31/14 Prior Year Ended 12/31/13 Historical Year Ended 12/31/12

Witnesses: S. D. Ritenour, R. W. Grove, P. C. Caldwell

(\$000's)

(1) Line No.	(2) Description of Additions or (Retirements)	(3) Most Recent Calendar Year 12/31/2012	(4) Test Year Minus One 12/31/2013	(5) Test Year 12/31/2014	(6) Test Year Plus One 12/31/2015
1	ADDITIONS				
2	PE 1038: ECRC-Air-Crist 6 Upgr Precip ¹	25,892	0	0	0
3	PE 1173: ECRC-Air-Crist 4-7 Sulfuric Acid Mist Control ¹	0	0	31,724	0
4	PE 1208: Crist U6 Hp/lp & U7 Lp Turbine Upgrades	67,087	0	0	0
5	PE 1279: ECRC-Air-Crist 6 Selective Catalytic Reducer ¹	174,013	504	0	0
6	PE 1438: Smith 3-Long Term Service Agreement	0	20,905	0	0
7	PE 1551: ECRC-Air-Daniel 1 & 2 Scrubber ¹	0	0	1,951	355,312
8	PE 2813: N. Brewton-Alligator Swamp 230 KV Gulf	0	0	0	34,254
9	PE 2814: Laguna Beach-Santa Rosa #2 230KV TL	3,897	0	0	27,646
10	PE 2824: Marianna-Alford 115KV Reconductor	66	21,191	0	0
11	PE 2853: Laguna & Highland City 230KV Power Supplies	18,518	21,724	0	0
12	PE 2867: Holmes Creek-Highland City 230KV	417	0	20,292	39,790
13	PE 2874: Smith-Laguna 115 KV Line Conversion to 230KV	25,454	7,280	0	0
14	TOTAL ADDITIONS	315,344	71,604	53,967	457,002
15	RETIREMENTS				
16	PE 1038: ECRC-Air-Crist 6 Upgr Precip ¹	6,236	0	0	0
17	PE 1173: ECRC-Air-Crist 4-7 Sulfuric Acid Mist Control ¹	2,777	0	0	0
18	PE 1438: Smith 3-Long Term Service Agreement	0	20,050	0	0
19	TOTAL RETIREMENTS	9,013	20,050	0	0
20	TOTAL NET ADDITIONS	306,331	51,554	53,967	457,002

21 (1) ECRC, which is excluded from retail rate base.

Supporting Schedules: B-12

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide production plant additions for the test year and the prior year that exceed 0.5% of Gross Plant. Presenting In-Service Additions classified as Environmental, Availability/Reliability, Heat Rate, Replace Existing Plant, Safety, Energy Conservation, Capacity, Aid to Construction, and Maintenance and Regulatory.

COMPANY: GULF POWER COMPANY

DOCKET NO.: 130140-EI

Type of Data Shown:

Projected Test Year Ended 12/31/14

Prior Year Ended 12/31/13

Historical Year Ended 12/31/12

Witnesses: S. D. Ritenour, R. W. Grove

(\$000's)

(1) Line No.	(2) Preliminary Engineering Growth Classification	(3) 2013 Amount	(4) 2014 Amount
1	Environmental		31,724.
2	Availability/Reliability	20,905	
3	Heat Rate		
4	Replace Existing Plant		
5	Safety		
6	Energy Conservation		
7	Capacity		
8	Aid to Construction and Maintenance		
9	Regulatory		
10	Total In-Service Additions	<u>20,905</u>	<u>31,724</u>
11	<u>PRODUCTION</u>		
12	PE 1173: ECRC-Air-Crist 4-7 Sulfuric Acid Mist Control		31,724
13	PE 1438: Smith 3 - Long Term Service Agreement	<u>20,905</u>	
14	Total In-Service Additions	<u>20,905</u>	<u>31,724</u>

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FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: For each major construction project whose cost of completion exceeds 0.2 percent (.002) of gross plant and for smaller projects within each category shown taken as a group, provide the requested data concerning projects for the test year.

Type of Data Shown:

COMPANY: GULF POWER COMPANY

- Projected Test Year Ended 12/31/14
- Prior Year Ended 12/31/13
- Historical Year Ended 12/31/12

DOCKET NO.: 130140-EI

(\$000's)

Witness: S. D. Ritenour

(1) Line No.	(2) Project Description	(3) Year End CWIP Balance 2014	(4) Est. Add'l. Project Costs	(5) Total Cost of Completion	(6) Int. Project Budget Per Construction Bid	(7) Date Construction Started	(8) Expected Completion Date	(9) Percent Complete (3)/(5)	(10) Amount of AFUDC Charged	(11) 13 Month Average Balance 2014	(12) Jurisdictional Factor	(13) Jurisdictional Amount	
1	STEAM PRODUCTION:												
2	ECRC Crist 7 Esp Upgrade	10,000	10,000	20,000	20,000	Nov-14	Mar-15	50%	-	1,154	0.9701895	1,120	(1)
3	ECRC Crist 4-7 Sulfuric Acid Mist Control	-	31,724	31,724	31,724	Jan-14	Dec-14	100%	-	15,596	0.9701895	15,131	(1)
4	ECRC Smith Cold Side Precip Conversion	8,024	1,146	9,170	9,170	Jan-14	Dec-15	88%	-	4,012	0.9701895	3,892	(1)
5	ECRC Daniel 1 SCR	8,704	127,957	136,661	136,154	Jan-14	Dec-18	6%	262	4,311	0.9701895	4,182	(1)
6	ECRC Daniel 2 SCR	7,009	99,891	106,900	111,241	Jan-14	Dec-17	7%	211	3,472	0.9701895	3,368	(1)
7	ECRC Daniel 1 Scrubber	77,433	14,946	92,379	166,246	Dec-10	Dec-15	84%	4,090	67,285	0.9701895	65,279	(1)
8	ECRC Daniel 2 Scrubber	73,716	14,567	88,283	157,024	Mar-11	Dec-15	83%	3,835	63,138	0.9701895	61,256	(1)
9	ECRC Daniel Scrubber Common	136,255	48,558	184,813	22,752	Jan-11	Dec-15	74%	6,427	105,784	0.9701895	102,631	(1)
10	ECRC Daniel 1&2 Scrubber Transmission	-	1,951	1,951	1,951	Jan-13	Feb-14	100%	14	290	0.9701895	281	(1)
11	ECRC Daniel 2 Dry Bottom Ash	4,715	14,126	18,841	21,927	Jan-14	Jun-16	25%	-	1,662	0.9701895	1,612	(1)
12	ECRC Smith New Stack For ACI/DSI	10,000	10,000	20,000	20,000	Jan-14	Dec-15	50%	-	5,000	0.9701895	4,851	(1)
13	ECRC Crist 6 Dry Bottom Ash	9,430	28,253	37,683	37,683	Jan-14	Jun-16	25%	-	3,323	0.9701895	3,224	(1)
14	Minor Projects - Scherer	2,648	N/A	N/A	N/A	Various	Various	N/A	51	6,557	0.0000000	-	(2)
15	Minor Projects - Non Scherer	37,542	N/A	N/A	N/A	Various	Various	N/A	-	32,071	0.9701895	31,115	
16	Subtotal	385,476							14,890	313,655		297,942	
17	OTHER PRODUCTION												
	ECRC Smith 3 Reclaimed Water Project	-	14,500	14,500	26,500	Nov-13	Dec-14	100%	-	9,572	0.9701895	9,287	(1)
18	Minor Projects	6	N/A	N/A	N/A	Various	Various	N/A	-	93	0.9701895	90	
19	Subtotal	6							-	9,665		9,377	

20 Note:

21 (1) Projects recoverable through ECRC are adjusted out of Rate Base on B-1.

22 (2) Projects related to Plant Scherer are wholesale related and are adjusted out of Rate Base on B-1.

23 Totals may not add due to rounding.

Supporting Schedules:

Recap Schedules: B-1

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FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: For each major construction project whose cost of completion exceeds 0.2 percent (.002) of gross plant and for smaller projects within each category shown taken as a group, provide the requested data concerning projects for the test year.

Type of Data Shown:

- Projected Test Year Ended 12/31/14
- Prior Year Ended 12/31/13
- Historical Year Ended 12/31/12

COMPANY: GULF POWER COMPANY

DOCKET NO.: 130140-EI

(\$000's)

Witness: S. D. Ritenour

(1) Line No.	(2) Project Description	(3) Year End CWIP Balance 2014	(4) Est. Add'l. Project Costs	(5) Total Cost of Completion	(6) Init. Project Budget Per Construction Bid	(7) Date Construction Started	(8) Expected Completion Date	(9) Percent Complete (3)/(5)	(10) Amount of AFUDC Charged	(11) 13 Month Average Balance 2014	(12) Jurisdictional Factor	(13) Jurisdictional Amount
1 TRANSMISSION PLANT:												
2	Pensacola SVC (Alligator Swamp)	11,268	5,241	16,509	16,000	Oct-13	Apr-15	68%	253	4,297	0.9727205	4,180
3	North Brewton Alligator Swamp 230 Line	26,942	7,060	34,002	35,192	Jan-13	Jun-15	79%	879	14,426	0.9727205	14,032
4	Laguna Santa Rosa 230KV New Line	14,547	5,965	20,512	22,650	Oct-13	May-15	71%	582	9,431	0.9727205	9,174
5	Laguna Santa Rosa 230KV New Substation	6,129	4,167	10,296	18,167	Jan-13	May-15	60%	129	2,200	0.9727205	2,140
6	Panama City SVC (Highland City)	11,000	5,000	16,000	16,000	Oct-13	Apr-15	69%	-	4,192	0.9727205	4,078
7	Holmes Crk. Highland 230KV Line	38,420	1,370	39,790	36,030	Jun-13	May-15	97%	1,751	28,839	0.9727205	28,052
8	Holmes Crk. Highland 230KV Autobank	-	16,655	16,655	16,500	Oct-13	Dec-14	100%	559	8,785	0.9727205	8,545
9	Holmes Crk. Highland 230KV Cap Bank	-	2,122	2,122	2,100	Dec-13	Dec-14	100%	22	326	0.9727205	317
10	Rebuild Holmes Creek Bonifay Tap	-	1,518	1,518	1,500	Jan-14	May-14	100%	18	271	0.9727205	264
11	Minor Projects	5,633	N/A	N/A	N/A	Various	Various	N/A	-	6,426	0.9727205	6,251
12	Subtotal	113,939							4,193	79,193		77,033
13 DISTRIBUTION PLANT:												
14	Minor Projects	4,478	N/A	N/A	N/A	Various	Various	N/A	-	5,357	0.9963905	5,338
15	Subtotal	4,478							-	5,357		5,338
16 GENERAL PLANT:												
17	Minor Projects	1,533	N/A	N/A	N/A	Various	Various	N/A	-	1,533	0.9767680	1,497
18	Subtotal	1,533							-	1,533		1,497
19	TOTAL AFUDC TREATMENT (1)	400,422							19,032	312,857		
20	TOTAL ECRC TREATMENT	69,211								62,698		
21	TOTAL UPS	2,648							51	6,557		
22	TOTAL RATE BASE TREATMENT	33,152								27,290	0.9767680	26,656
23	TOTAL CWIP	505,433							19,083	409,402		

24 Note:

25 (1) Some AFUDC projects are ECRC related and will be recovered through the ECRC clause once completed.

26 Totals may not add due to rounding.

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FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: GULF POWER COMPANY

DOCKET NO.: 130140-EI

EXPLANATION: If the company proposes to include any AFUDC-eligible CWIP in rate base, provide a summary of the earnings test to determine to what extent CWIP should be included in the rate base along with a detail of assumptions. As a minimum, the data provided should show the impact on the utility's financial integrity indicators with and without the level of CWIP requested.

Type of Data Shown:

Projected Test Year Ended 12/31/14

Prior Year Ended 12/31/13

Historical Year Ended 12/31/12

Witness: S.D. Ritenour

1

Not applicable. Gulf is not requesting the inclusion of AFUDC-eligible CWIP in rate base.

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FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide 13 month average balances for each item of property held for future use and calculate the jurisdictional amounts for the test year. Provide the prior year if the test year is projected. Individual properties that are less than 5 percent of the account total may be aggregated.

Type of Data Shown:
 Projected Test Year Ended 12/31/14
 Prior Year Ended 12/31/13
 Historical Year Ended 12/31/12
 Witness: S. D. Ritenour

COMPANY: GULF POWER COMPANY

DOCKET NO.: 130140-EI

(1) Item No.	(2) Description of Item	(3) Prior Year 2013 13 Month Average (000's)	(4) Test Year 2014 13 Month Average (000's)	(5) Test Year Jurisdictional Factor	(6) Test Year Jurisdictional Amount (4) x (5)
1	<u>PRODUCTION FUTURE USE</u>				
2	Caryville	1,356	1,356	0.9702652	1,316
3	Plant Smith	711	711	0.9702652	690
4	Plant Daniel	2,917	2,917	0.9702652	2,830
5	Mossy Head Generating Site (CT)	296	296	0.9702652	287
6	North Escambia County Land	13,021	13,021	0.0000000	0
7	TOTAL PRODUCTION FUTURE USE	18,301	18,301		5,123
8	<u>DISTRIBUTION FUTURE USE</u>				
9	TOTAL DISTRIBUTION FUTURE USE	22	22	1.0000000	22
10	<u>GENERAL FUTURE USE</u>				
11	TOTAL GENERAL FUTURE USE	133	133	0.9849624	131
12	TOTAL PLANT HELD FOR FUTURE USE	18,456	18,456		5,276

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FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide thirteen monthly balances of nuclear fuel accounts 120.1, 120.2, 120.3, 120.4, 120.5, and, 120.6 for the test year, and the prior year if the test year is projected.
(\$000's)

Type of Data Shown:
 Projected Test Year Ended 12/31/14
 Prior Year Ended 12/31/13
 Historical Year Ended 12/31/12
 Witness: M. L. Burroughs

COMPANY: GULF POWER COMPANY

DOCKET NO.: 130140-EI

(1) Line No.	(2) Period	(3) Nuclear Fuel in Process 120.1	(4) Stock Account 120.2	(5) Nuclear Fuel Assemblies in Reactor 120.3	(6) Nuclear Fuel Spent Fuel 120.4	(7) Accumulated Provision for Amortization 120.5	(8) Nuclear Fuel Under Capital Leases 120.6	(9) Net Nuclear Fuel (A)+(B)+(C)+(D)-(E)+(F)
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1

Not applicable. Gulf does not own any nuclear facilities.

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FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide a schedule showing the adjusted 13 month average working capital allowance for the test year and the prior year if the test year is projected. All adjustments are to be provided by account number. Use a balance sheet method and any other methodology the company proposes to use.

Type of Data Shown:

Projected Test Year Ended 12/31/14

Prior Year Ended 12/31/13

Historical Year Ended 12/31/12

Witness: S. D. Ritenour

DOCKET NO.: 130140-EI

(\$000s)

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Line No.	Account No.	Account Name	Other Property & Investments 121 - 129 Less 121 & 122	Current Assets 131 - 176	Deferred Debits 182-333 thru 188s excl. 18230200	Operating Reserves 228 - 230	Current Liabilities 231 - 245 Less 233, 235, 238-100	Deferred Credits 253 - 254 Less: 254- 200, 201	Total
1		Total Company Working Capital	114,281	345,902	468,604	(281,257)	(199,833)	(277,170)	170,527
2		Less: Adjustments							
3	121	[a] Non-Utility in Other Investments	13,029						13,029
4	128-922, 924	[b] Minimum Pension Funding (FAS 158) Current Assets	2,455						2,455
5	182-30820, 30830, 30840	[b] Minimum Pension Funding (FAS 158) Deferred Debits			154,167				154,167
6	228-30028, 30056, 30068	[b] Minimum Pension Funding (FAS 158) Operating Reserves				(154,167)			(154,167)
7	254-922, 924	[b] Minimum Pension Funding (FAS 158) Deferred Credits						(2,455)	(2,455)
8	182-30950, 186-923, 186-927	[b] PPA Deferred Debits			191,514				191,514
9	253-1950, 254-923, 927	[b] PPA Deferred Credits						(191,514)	(191,514)
10	182-30502-30510	[b] Hedge Assets			27,112				27,112
11	245-2110, 6110	[b] Hedge Liability					(27,112)		(27,112)
12	Included in 182	[b] Asset Retirement Obligation (FAS143) Deferred Debit			5,382				5,382
13	Included in 254s	[b] Asset Retirement Obligation (FAS 143) Deferred Credit						(14,326)	(14,326)
14	Included in 230s	[b] Asset Retirement Obligation (FAS 143) Liability				(16,055)			(16,055)
15	128-001, 002, 003	[b] Funded Property Insurance Reserve	22,726						22,726
16	Included in 228-11100s	[b] Property Insurance Reserve (funded)				(22,726)			(22,726)
17	123s	[b] Funded Portion of Def Comp Assets	2,598						2,598
18	Incl. in 253-6000F-6606F & 253-736	[b] Funded Portion of Def Comp Def Credits						(2,598)	(2,598)
19	143-800s	[b] Loans To Employees & Retirees		38					38
20	Included in 154-500	[b] AEM Inventory (ECCR)		2,466					2,466
21	158s	[b] Environmental Allowances (ECRC)		6,783					6,783
22	254-300s	[b] Environmental Allowance & Deferred Gain (ECRC)						(204)	(204)
23	171s	[b] Interest & Dividends Receivable		25					25
24	182-30122	[b] Deferred North Escambia Site Costs			5,149				5,149
25	182-30864	[b] Unamort. 2011 Rate Case Expenses			1,246				1,246
26	228-11100s	[c] Increase in Property Insurance Reserve Accrual				2,750			2,750
27	182-30859	[b] CAIR Annual NOX Allowances			624				624
28		TOTAL ADJUSTED WORKING CAPITAL	73,473	336,590	83,410	(91,059)	(172,721)	(66,073)	163,620

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FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide a schedule showing the adjusted 13 month average working capital allowance for the test year and the prior year if the test year is projected. All adjustments are to be provided by account number. Use a balance sheet method and any other methodology the company proposes to use.

Type of Data Shown:

Projected Test Year Ended 12/31/14
 Prior Year Ended 12/31/13
 Historical Year Ended 12/31/12
 Witness: S. D. Ritenour

COMPANY: GULF POWER COMPANY

DOCKET NO.: 130140-EI

(\$000s)

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Line No.	Account No.	Account Name	Other Property & Investments 121 - 129 Less 121 & 122	Current Assets 131 - 176	Deferred Debits 182-333 thru 188s excl. 18230200	Operating Reserves 228 - 230	Current Liabilities 231 - 245 Less 233, 235, 238-100	Deferred Credits 253 - 254 Less: 254-200, 201	Total
1		UPS							
2	151-100,330,151-23150	Fuel Stock		7,203					7,203
3	154-00004	Other Material & Supplies		2,330					2,330
4	165	Prepayments		245					245
5	Calculated	Other Working Capital		3,983	1,881	(1,471)	(4,157)	(1,590)	(1,354)
6	TOTAL COMPANY ADJUSTED WORKING CAPITAL NET OF UPS		73,473	322,829	81,529	(89,588)	(168,564)	(64,483)	155,196
7		Jurisdictional Factor	0.9835450	0.9781339	0.9810374	0.9833013	0.9817992	0.9817937	0.9737364
8	JURISDICTIONAL ADJUSTED WORKING CAPITAL		72,264	315,770	79,983	(88,092)	(165,496)	(63,309)	151,120

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Notes:

- 10 [a] \$ 13,029 Non-Electric Adjustment. Reference MFR B-2.
- 11 [b] \$ (8,872) Commission Adjustment. Reference MFR B-2.
- 12 [c] \$ 2,750 Company Adjustment. Reference MFR B-2.

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide a schedule showing the adjusted 13 month average working capital allowance for the test year and the prior year if the test year is projected. All adjustments are to be provided by account number. Use a balance sheet method and any other methodology the company proposes to use.

Type of Data Shown:

Projected Test Year Ended 12/31/14

Prior Year Ended 12/31/13

Historical Year Ended 12/31/12

Witness: S. D. Ritenour

DOCKET NO.: 130140-EI

(\$000s)

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Line No.	Account No.	Account Name	Other Property & Investments 121 - 129 Less 121 & 122	Current Assets 131 - 176	Deferred Debits 182-333 thru 188s excl. 18230200	Operating Reserves 228 - 230	Current Liabilities 231 - 245 Less 233, 235, 238-100	Deferred Credits 253 - 254 Less: 254- 200, 201	Total
1		Total Company Working Capital	121,609	368,222	453,853	(276,298)	(187,970)	(261,737)	217,679
2		Less: Adjustments							
3	121	[a] Non-Utility in Other Investments	13,050						13,050
4	128-922, 924	[b] Minimum Pension Funding (FAS 158) Current Assets	2,455						2,455
5	182-30820, 30830, 30840	[b] Minimum Pension Funding (FAS 158) Deferred Debits			154,167				154,167
6	228-30028, 30056, 30068	[b] Minimum Pension Funding (FAS 158) Operating Reserves				(154,167)			(154,167)
7	254-922, 924	[b] Minimum Pension Funding (FAS 158) Deferred Credits						(2,455)	(2,455)
8	182-30950, 186-923, 186-927	[b] PPA Deferred Debits			165,035				165,035
9	253-1950, 254-923, 927	[b] PPA Deferred Credits						(165,035)	(165,035)
10	182-30502-30510	[b] Hedge Assets			27,112				27,112
11	245-2110, 6110	[b] Hedge Liability					(27,112)		(27,112)
12	Included in 182	[b] Asset Retirement Obligation (FAS143) Deferred Debit			5,382				5,382
13	Included in 254s	[b] Asset Retirement Obligation (FAS 143) Deferred Credit						(14,326)	(14,326)
14	Included in 230s	[b] Asset Retirement Obligation (FAS 143) Liability				(16,055)			(16,055)
15	128-001, 002, 003	[b] Funded Property Insurance Reserve	20,681						20,681
16	Included in 228-11100s	[b] Property Insurance Reserve (funded)				(20,681)			(20,681)
17	123s	[b] Funded Portion of Def Comp Assets	2,581						2,581
18	Incl. in 253-6000F-6606F & 253-736	[b] Funded Portion of Def Comp Def Credits						(2,581)	(2,581)
19	143-800s	[b] Loans To Employees & Retirees		38					38
20	Included in 154-500	[b] AEM Inventory (ECCR)		2,787					2,787
21	158s	[b] Environmental Allowances (ECRC)		7,653					7,653
22	254-300s	[b] Environmental Allowance & Deferred Gain (ECRC)						(412)	(412)
23	171s	[b] Interest & Dividends Receivable		6					6
24	182-30122	[b] Deferred North Escambia Site Costs			5,149				5,149
25	182-30864	[b] Unamort. 2011 Rate Case Expenses			1,948				1,948
26	229-00004	[b] Accrued Provision for Refund				(116)			(116)
27	182-30859	[b] CAIR Annual NOX Allowances			839				839
28	182-30710, 30711, 30712, 30713	[b] Clause Under-Recovery Balance			1,762				1,762
29	237-09100	[b] Accrued Interest on Tax Assessment						(14)	(14)
30		TOTAL ADJUSTED WORKING CAPITAL	82,842	357,738	92,459	(85,279)	(160,844)	(76,928)	209,988

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide a schedule showing the adjusted 13 month average working capital allowance for the test year and the prior year if the test year is projected. All adjustments are to be provided by account number. Use a balance sheet method and any other methodology the company proposes to use.

COMPANY: GULF POWER COMPANY

Type of Data Shown:

Projected Test Year Ended 12/31/14

Prior Year Ended 12/31/13

Historical Year Ended 12/31/12

Witness: S. D. Ritenour

DOCKET NO.: 130140-EI

(\$000s)

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Line No.	Account No.	Account Name	Other Property & Investments 121 - 129 Less 121 & 122	Current Assets 131 - 176	Deferred Debits 182-333 thru 188s excl. 18230200	Operating Reserves 228 - 230	Current Liabilities 231 - 245 Less 233, 235, 238-100	Deferred Credits 253 - 254 Less: 254- 200, 201	Total
1		UPS							
2	151-100,330,151-23150	Fuel Stock		7,607					7,607
3	154-00004	Other Material & Supplies		2,373					2,373
4	165	Prepayments		346					346
5	Calculated	Other Working Capital		3,861	1,974	(1,143)	(3,871)	(1,851)	(1,030)
6	TOTAL COMPANY ADJUSTED WORKING CAPITAL NET OF UPS		82,842	343,551	90,485	(84,136)	(156,973)	(75,077)	200,692
7	Jurisdictional Factor		0.9835450	0.9774357	0.9806266	0.9830869	0.9817994	0.9817920	0.9739900
8	JURISDICTIONAL ADJUSTED WORKING CAPITAL		81,480	335,799	88,732	(82,713)	(154,116)	(73,710)	195,472

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Notes:

- 10 [a] \$ 13,050 Non-Electric Adjustment. Reference MFR B-2.
- 11 [b] \$ (5,359) Commission Adjustment. Reference MFR B-2.
- 12 [c] \$ - Company Adjustment. Reference MFR B-2.

Totals may not add due to rounding.

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide a schedule showing the adjusted 13 month average working capital allowance for the test year and the prior year if the test year is projected. All adjustments are to be provided by account number. Use a balance sheet method and any other methodology the company proposes to use.

COMPANY: GULF POWER COMPANY

Type of Data Shown:

 Projected Test Year Ended 12/31/14 Prior Year Ended 12/31/13 Historical Year Ended 12/31/12

Witness: S. D. Ritenour

DOCKET NO.: 130140-EI

(\$000s)

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Line No.	Account No.	Account Name	Other Property & Investments 121 - 129 Less 121 & 122	Current Assets 131 - 176	Deferred Debits 182-333 thru 188s excl. 18230200	Operating Reserves 228 - 230	Current Liabilities 231 - 245 Less 233, 235, 238-100	Deferred Credits 253 - 254 Less: 254- 200, 201	Total
1		Total Company Working Capital	114,168	397,274	396,472	(232,599)	(187,736)	(272,034)	215,545
2		Less: Adjustments							
3	121	[a] Non-Utility in Other Investments	13,218						13,218
4	128-922, 924	[b] Minimum Pension Funding (FAS 158) Current Assets	2,475						2,475
5	182-30820, 30830, 30840	[b] Minimum Pension Funding (FAS 158) Deferred Debits			117,959				117,959
6	228-30028, 30056, 30068	[b] Minimum Pension Funding (FAS 158) Operating Reserves				(117,959)			(117,959)
7	254-922, 924	[b] Minimum Pension Funding (FAS 158) Deferred Credits						(2,475)	(2,475)
8	182-30950, 186-923, 186-927	[b] PPA Deferred Debits			122,461				122,461
9	253-1950, 254-923, 927	[b] PPA Deferred Credits						(122,461)	(122,461)
10	182-30502-30510	[b] Hedge Assets			38,402				38,402
11	245-2110, 6110	[b] Hedge Liability					(38,402)		(38,402)
12	Included in 182	[b] Asset Retirement Obligation (FAS143) Deferred Debit			5,307				5,307
13	Included in 254s	[b] Asset Retirement Obligation (FAS 143) Deferred Credit						(14,146)	(14,146)
14	Included in 230s	[b] Asset Retirement Obligation (FAS 143) Liability				(11,293)			(11,293)
15	128-001, 002, 003	[b] Funded Property Insurance Reserve	18,495						18,495
16	Included in 228-11100s	[b] Property Insurance Reserve (funded)				(18,495)			(18,495)
17	123s	[b] Funded Portion of Def Comp Assets	2,904						2,904
18	Incl. in 253-6000F-6606F & 253-736	[b] Funded Portion of Def Comp Def Credits						(2,904)	(2,904)
19	143-800s	[b] Loans To Employees & Retirees		41					41
20	Included in 154-500	[b] AEM Inventory (ECCR)		2,332					2,332
21	158s	[b] Environmental Allowances (ECRC)		8,373					8,373
22	254-300s	[b] Environmental Allowance & Deferred Gain (ECRC)						(666)	(666)
23	171s	[b] Interest & Dividends Receivable		18					18
24	182-30122	[b] Deferred North Escambia Site Costs			8,431				8,431
25	182-30864	[b] Unamort. 2011 Rate Case Expenses			2,620				2,620
26	229-00004	[b] Accrued Provision for Refund				(782)			(782)
27	182-30859	[b] CAIR Annual NOX Allowances			1,320				1,320
28	182-30710, 30711, 30712, 30713	[b] Clause Under-Recovery Balance			2,263				2,263
29	237-09100	[b] Accrued interest on Tax Assessment						(131)	(131)
30	136s	[b] Temporary Cash Investment		99					99
31		TOTAL ADJUSTED WORKING CAPITAL	77,076	386,411	97,709	(84,070)	(149,203)	(129,382)	198,541

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide a schedule showing the adjusted 13 month average working capital allowance for the test year and the prior year if the test year is projected. All adjustments are to be provided by account number. Use a balance sheet method and any other methodology the company proposes to use.

COMPANY: GULF POWER COMPANY

Type of Data Shown:

Projected Test Year Ended 12/31/14

Prior Year Ended 12/31/13

Historical Year Ended 12/31/12

Witness: S. D. Ritenour

DOCKET NO.: 130140-EI

(\$000s)

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Line No.	Account No.	Account Name	Other Property & Investments 121 - 129 Less 121 & 122	Current Assets 131 - 176	Deferred Debits 182-333 thru 188s excl. 18230200	Operating Reserves 228 - 230	Current Liabilities 231 - 245 Less 233, 235, 238-100	Deferred Credits 253 - 254 Less: 254- 200, 201	Total
1		UPS							
2	151-100,330,151-23150	Fuel Stock		8,951					8,951
3	154-00004	Other Material & Supplies		2,288					2,288
4	165	Prepayments		2,137					2,137
5	Calculated	Other Working Capital		4,243	2,379	(1,180)	(3,590)	(3,038)	(1,186)
6	TOTAL COMPANY ADJUSTED WORKING CAPITAL NET OF UPS		77,076	368,792	95,330	(82,890)	(145,613)	(126,344)	186,351
7		Jurisdictional Factor	0.9835450	0.9691940	0.9840344	0.9786102	0.9818011	0.9570221	0.9769414
8	JURISDICTIONAL ADJUSTED WORKING CAPITAL		75,809	357,431	93,808	(81,117)	(142,963)	(120,914)	182,054

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Notes:

- 10 [a] \$ 13,218 Non-Electric Adjustment. Reference MFR B-2.
- 11 [b] \$ 3,786 Commission Adjustment. Reference MFR B-2.
- 12 [c] \$ - Company Adjustment. Reference MFR B-2.

Totals may not add due to rounding.

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide conventional fuel account balances in dollars and quantities for each fuel type for the test year and the two preceeding years. Include Natural Gas even though no inventory is carried. (Give units in Barrels, Tons, or MCF)

Type of Data Shown:

 X Projected Test Year Ended 12/31/14
 Prior Year Ended 12/31/13
 Historical Year Ended 12/31/12

COMPANY: GULF POWER COMPANY

DOCKET NO.: 130140-EI

Witness: M. L. Burroughs, S. D. Ritenour

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
				Beginning Inventory			Receipts			Fuel Issued to Generation		
Line No.	Plant	Fuel Type	Month	Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit
1	Crist	Coal (tons)	Dec-13	316,071	31,572	99.89	132,000	13,338	101.05	128,094	12,840	100.24
2	Crist	Coal (tons)	Jan-14	319,977	32,070	100.23	108,000	11,533	106.79	115,868	11,805	101.88
3	Crist	Coal (tons)	Feb-14	312,109	31,798	101.88	78,999	8,726	110.46	83,275	8,628	103.61
4	Crist	Coal (tons)	Mar-14	307,833	31,896	103.61	92,000	9,978	108.46	97,999	10,263	104.73
5	Crist	Coal (tons)	Apr-14	301,834	31,611	104.73	122,001	12,647	103.66	115,572	12,069	104.43
6	Crist	Coal (tons)	May-14	308,263	32,189	104.42	125,999	13,273	105.34	131,444	13,761	104.69
7	Crist	Coal (tons)	Jun-14	302,818	31,701	104.69	126,000	13,271	105.33	135,756	14,237	104.87
8	Crist	Coal (tons)	Jul-14	293,062	30,735	104.88	133,000	13,799	103.75	148,941	15,568	104.52
9	Crist	Coal (tons)	Aug-14	277,121	28,966	104.52	158,768	15,939	100.39	164,894	16,987	103.02
10	Crist	Coal (tons)	Sep-14	270,995	27,918	103.02	134,260	13,334	99.31	134,258	13,666	101.79
11	Crist	Coal (tons)	Oct-14	270,997	27,586	101.79	128,620	12,795	99.48	128,618	12,997	101.05
12	Crist	Coal (tons)	Nov-14	270,999	27,384	101.05	119,914	11,774	98.19	119,912	12,011	100.17
13	Crist	Coal (tons)	Dec-14	271,001	27,147	100.17	125,741	12,146	96.60	125,742	12,454	99.04

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FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide conventional fuel account balances in dollars and quantities for each fuel type for the test year and the two preceding years. Include Natural Gas even though no inventory is carried. (Give units in Barrels, Tons, or MCF)

Type of Data Shown:

 X Projected Test Year Ended 12/31/14
 Prior Year Ended 12/31/13
 Historical Year Ended 12/31/12

COMPANY: GULF POWER COMPANY

Witness: M. L. Burroughs, S. D. Ritenour

DOCKET NO.: 130140-EI

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
				Fuel Issues (Other)			Adjustments			Ending Inventory		
Line No.	Plant	Fuel Type	Month	Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit
1	Crist	Coal (tons)	Dec-13	0	0	0.00	0	0	0.00	319,977	32,070	100.23
2	Crist	Coal (tons)	Jan-14	0	0	0.00	0	0	0.00	312,109	31,798	101.88
3	Crist	Coal (tons)	Feb-14	0	0	0.00	0	0	0.00	307,833	31,896	103.61
4	Crist	Coal (tons)	Mar-14	0	0	0.00	0	0	0.00	301,834	31,611	104.73
5	Crist	Coal (tons)	Apr-14	0	0	0.00	0	0	0.00	308,263	32,189	104.42
6	Crist	Coal (tons)	May-14	0	0	0.00	0	0	0.00	302,818	31,701	104.69
7	Crist	Coal (tons)	Jun-14	0	0	0.00	0	0	0.00	293,062	30,735	104.88
8	Crist	Coal (tons)	Jul-14	0	0	0.00	0	0	0.00	277,121	28,966	104.52
9	Crist	Coal (tons)	Aug-14	0	0	0.00	0	0	0.00	270,995	27,918	103.02
10	Crist	Coal (tons)	Sep-14	0	0	0.00	0	0	0.00	270,997	27,586	101.79
11	Crist	Coal (tons)	Oct-14	0	0	0.00	0	0	0.00	270,999	27,384	101.05
12	Crist	Coal (tons)	Nov-14	0	0	0.00	0	0	0.00	271,001	27,147	100.17
13	Crist	Coal (tons)	Dec-14	0	0	0.00	0	0	0.00	271,000	26,839	99.04
14	Total									3,778,009	387,840	
15	Crist	Coal (tons)	13 mth avg							290,616	29,834	102.66

16 Totals may not add due to rounding.

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FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide conventional fuel account balances in dollars and quantities for each fuel type for the test year and the two preceding years. Include Natural Gas even though no inventory is carried. (Give units in Barrels, Tons, or MCF)

Type of Data Shown:

 X Projected Test Year Ended 12/31/14
 Prior Year Ended 12/31/13
 Historical Year Ended 12/31/12

COMPANY: GULF POWER COMPANY

Witness: M. L. Burroughs, S. D. Ritenour

DOCKET NO.: 130140-EI

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
				Beginning Inventory			Receipts			Fuel Issued to Generation		
Line No.	Plant	Fuel Type	Month	Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit
1	Smith	Coal (tons)	Dec-13	154,696	20,772	134.28	30,000	4,164	138.80	44,213	5,969	135.01
2	Smith	Coal (tons)	Jan-14	140,483	18,967	135.01	26,327	3,535	134.27	47,578	6,418	134.89
3	Smith	Coal (tons)	Feb-14	119,232	16,084	134.90	33,638	4,214	125.27	33,674	4,471	132.77
4	Smith	Coal (tons)	Mar-14	119,196	15,827	132.78	38,256	4,641	121.31	38,243	4,971	129.98
5	Smith	Coal (tons)	Apr-14	119,209	15,497	130.00	37,563	4,578	121.88	37,462	4,797	128.05
6	Smith	Coal (tons)	May-14	119,310	15,278	128.05	32,360	4,095	126.55	32,251	4,120	127.75
7	Smith	Coal (tons)	Jun-14	119,419	15,253	127.73	32,742	4,131	126.17	32,789	4,177	127.39
8	Smith	Coal (tons)	Jul-14	119,372	15,207	127.39	42,872	5,071	118.28	42,905	5,363	125.00
9	Smith	Coal (tons)	Aug-14	119,339	14,915	124.98	56,548	6,339	112.10	56,569	6,836	120.84
10	Smith	Coal (tons)	Sep-14	119,318	14,418	120.84	32,394	4,097	126.47	32,401	3,954	122.03
11	Smith	Coal (tons)	Oct-14	119,311	14,561	122.04	39,032	4,714	120.77	39,037	4,752	121.73
12	Smith	Coal (tons)	Nov-14	119,306	14,523	121.73	37,693	4,590	121.77	37,695	4,589	121.74
13	Smith	Coal (tons)	Dec-14	119,304	14,524	121.74	54,924	6,188	112.66	54,226	6,446	118.87

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FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide conventional fuel account balances in dollars and quantities for each fuel type for the test year and the two preceding years. Include Natural Gas even though no inventory is carried. (Give units in Barrels, Tons, or MCF)

Type of Data Shown:

X Projected Test Year Ended 12/31/14
 _____ Prior Year Ended 12/31/13
 _____ Historical Year Ended 12/31/12

COMPANY: GULF POWER COMPANY

Witness: M. L. Burroughs, S. D. Ritenour

DOCKET NO.: 130140-EI

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
				Fuel Issues (Other)			Adjustments			Ending Inventory		
Line No.	Plant	Fuel Type	Month	Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit
1	Smith	Coal (tons)	Dec-13	0	0	0.00	0	0	0.00	140,483	18,967	135.01
2	Smith	Coal (tons)	Jan-14	0	0	0.00	0	0	0.00	119,232	16,084	134.90
3	Smith	Coal (tons)	Feb-14	0	0	0.00	0	0	0.00	119,196	15,827	132.78
4	Smith	Coal (tons)	Mar-14	0	0	0.00	0	0	0.00	119,209	15,497	130.00
5	Smith	Coal (tons)	Apr-14	0	0	0.00	0	0	0.00	119,310	15,278	128.05
6	Smith	Coal (tons)	May-14	0	0	0.00	0	0	0.00	119,419	15,253	127.73
7	Smith	Coal (tons)	Jun-14	0	0	0.00	0	0	0.00	119,372	15,207	127.39
8	Smith	Coal (tons)	Jul-14	0	0	0.00	0	0	0.00	119,339	14,915	124.98
9	Smith	Coal (tons)	Aug-14	0	0	0.00	0	0	0.00	119,318	14,418	120.84
10	Smith	Coal (tons)	Sep-14	0	0	0.00	0	0	0.00	119,311	14,561	122.04
11	Smith	Coal (tons)	Oct-14	0	0	0.00	0	0	0.00	119,306	14,523	121.73
12	Smith	Coal (tons)	Nov-14	0	0	0.00	0	0	0.00	119,304	14,524	121.74
13	Smith	Coal (tons)	Dec-14	0	0	0.00	0	0	0.00	120,002	14,266	118.88
14	Total									1,572,801	199,320	
15	Smith	Coal (tons)	13 mth avg							120,985	15,332	126.73

16 Totals may not add due to rounding.

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FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide conventional fuel account balances in dollars and quantities for each fuel type for the test year and the two preceding years. Include Natural Gas even though no inventory is carried. (Give units in Barrels, Tons, or MCF)

Type of Data Shown:

COMPANY: GULF POWER COMPANY

 X Projected Test Year Ended 12/31/14
 Prior Year Ended 12/31/13
 Historical Year Ended 12/31/12

DOCKET NO.: 130140-EI

Witness: M. L. Burroughs, S. D. Ritenour

(1)	(2)	(3)	(4)	(5) (6) (7)			(8) (9) (10)			(11) (12) (13)		
				Beginning Inventory			Receipts			Fuel Issued to Generation		
Line No.	Plant	Fuel Type	Month	Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit
1	Scholz	Coal (tons)	Dec-13	25,868	2,249	86.94	1	0	0.00	1,197	104	86.88
2	Scholz	Coal (tons)	Jan-14	24,672	2,145	86.94	1,869	151	80.79	2,442	212	86.81
3	Scholz	Coal (tons)	Feb-14	24,099	2,084	86.48	2,447	196	80.10	2,447	210	85.82
4	Scholz	Coal (tons)	Mar-14	24,099	2,070	85.90	2,229	179	80.31	2,230	191	85.65
5	Scholz	Coal (tons)	Apr-14	24,098	2,058	85.40	0	0	0.00	0	0	0.00
6	Scholz	Coal (tons)	May-14	24,098	2,058	85.40	0	0	0.00	0	0	0.00
7	Scholz	Coal (tons)	Jun-14	24,098	2,058	85.40	0	0	0.00	0	0	0.00
8	Scholz	Coal (tons)	Jul-14	24,098	2,058	85.40	0	0	0.00	0	0	0.00
9	Scholz	Coal (tons)	Aug-14	24,098	2,058	85.40	4,915	395	80.37	4,915	416	84.64
10	Scholz	Coal (tons)	Sep-14	24,098	2,037	84.53	2,460	197	80.08	2,460	207	84.15
11	Scholz	Coal (tons)	Oct-14	24,098	2,027	84.11	0	0	0.00	0	0	0.00
12	Scholz	Coal (tons)	Nov-14	24,098	2,027	84.11	1,208	96	79.47	1,208	101	83.61
13	Scholz	Coal (tons)	Dec-14	24,098	2,022	83.91	3,370	271	80.42	2,466	206	83.54

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FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide conventional fuel account balances in dollars and quantities for each fuel type for the test year and the two preceding years. Include Natural Gas even though no inventory is carried. (Give units in Barrels, Tons, or MCF)

Type of Data Shown:

 X Projected Test Year Ended 12/31/14
 Prior Year Ended 12/31/13
 Historical Year Ended 12/31/12

COMPANY: GULF POWER COMPANY

Witness: M. L. Burroughs, S. D. Ritenour

DOCKET NO.: 130140-EI

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
				Fuel Issues (Other)			Adjustments			Ending Inventory		
Line No.	Plant	Fuel Type	Month	Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit
1	Scholz	Coal (tons)	Dec-13	0	0	0.00	0	0	0.00	24,672	2,145	86.94
2	Scholz	Coal (tons)	Jan-14	0	0	0.00	0	0	0.00	24,099	2,084	86.48
3	Scholz	Coal (tons)	Feb-14	0	0	0.00	0	0	0.00	24,099	2,070	85.90
4	Scholz	Coal (tons)	Mar-14	0	0	0.00	0	0	0.00	24,098	2,058	85.40
5	Scholz	Coal (tons)	Apr-14	0	0	0.00	0	0	0.00	24,098	2,058	85.40
6	Scholz	Coal (tons)	May-14	0	0	0.00	0	0	0.00	24,098	2,058	85.40
7	Scholz	Coal (tons)	Jun-14	0	0	0.00	0	0	0.00	24,098	2,058	85.40
8	Scholz	Coal (tons)	Jul-14	0	0	0.00	0	0	0.00	24,098	2,058	85.40
9	Scholz	Coal (tons)	Aug-14	0	0	0.00	0	0	0.00	24,098	2,037	84.53
10	Scholz	Coal (tons)	Sep-14	0	0	0.00	0	0	0.00	24,098	2,027	84.11
11	Scholz	Coal (tons)	Oct-14	0	0	0.00	0	0	0.00	24,098	2,027	84.11
12	Scholz	Coal (tons)	Nov-14	0	0	0.00	0	0	0.00	24,098	2,022	83.91
13	Scholz	Coal (tons)	Dec-14	0	0	0.00	0	0	0.00	25,002	2,087	83.47
14	Total									314,754	26,789	
15	Scholz	Coal (tons)	13 mth avg							24,212	2,061	85.12

16 Totals may not add due to rounding.

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FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide conventional fuel account balances in dollars and quantities for each fuel type for the test year and the two preceding years. Include Natural Gas even though no inventory is carried. (Give units in Barrels, Tons, or MCF)

Type of Data Shown:

 X Projected Test Year Ended 12/31/14
 Prior Year Ended 12/31/13
 Historical Year Ended 12/31/12

COMPANY: GULF POWER COMPANY

Witness: M. L. Burroughs, S. D. Ritenour

DOCKET NO.: 130140-EI

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
				Beginning Inventory			Receipts			Fuel Issued to Generation		
Line No.	Plant	Fuel Type	Month	Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit
1	Daniel	Coal (tons)	Dec-13	343,052	39,302	114.57	28,074	3,600	128.23	9,839	1,137	115.56
2	Daniel	Coal (tons)	Jan-14	361,287	41,765	115.60	6,650	409	61.50	45,133	5,173	114.62
3	Daniel	Coal (tons)	Feb-14	322,804	37,001	114.62	19,951	1,225	61.40	11,801	1,316	111.52
4	Daniel	Coal (tons)	Mar-14	330,954	36,910	111.53	19,950	1,215	60.90	18,575	2,018	108.64
5	Daniel	Coal (tons)	Apr-14	332,329	36,107	108.65	19,950	1,220	61.15	24,088	2,552	105.94
6	Daniel	Coal (tons)	May-14	328,191	34,775	105.96	19,950	1,225	61.40	19,139	1,979	103.40
7	Daniel	Coal (tons)	Jun-14	329,002	34,021	103.41	39,900	2,451	61.43	67,929	6,716	98.87
8	Daniel	Coal (tons)	Jul-14	300,973	29,756	98.87	39,900	2,456	61.55	87,358	8,255	94.50
9	Daniel	Coal (tons)	Aug-14	253,515	23,957	94.50	52,099	3,844	73.78	96,045	8,737	90.97
10	Daniel	Coal (tons)	Sep-14	209,569	19,064	90.97	52,100	3,873	74.34	72,157	6,325	87.66
11	Daniel	Coal (tons)	Oct-14	189,512	16,612	87.66	39,900	2,492	62.46	48,245	4,018	83.28
12	Daniel	Coal (tons)	Nov-14	181,167	15,086	83.27	19,950	1,244	62.36	8,070	655	81.16
13	Daniel	Coal (tons)	Dec-14	193,047	15,675	81.20	19,950	1,243	62.31	0	0	0.00

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FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide conventional fuel account balances in dollars and quantities for each fuel type for the test year and the two preceding years. Include Natural Gas even though no inventory is carried. (Give units in Barrels, Tons, or MCF)

Type of Data Shown:

COMPANY: GULF POWER COMPANY

 X Projected Test Year Ended 12/31/14
 Prior Year Ended 12/31/13
 Historical Year Ended 12/31/12

DOCKET NO.: 130140-EI

Witness: M. L. Burroughs, S. D. Ritenour

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
				Fuel Issues (Other)			Adjustments			Ending Inventory		
Line No.	Plant	Fuel Type	Month	Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit
1	Daniel	Coal (tons)	Dec-13	0	0	0.00	0	0	0.00	361,287	41,765	115.60
2	Daniel	Coal (tons)	Jan-14	0	0	0.00	0	0	0.00	322,804	37,001	114.62
3	Daniel	Coal (tons)	Feb-14	0	0	0.00	0	0	0.00	330,954	36,910	111.53
4	Daniel	Coal (tons)	Mar-14	0	0	0.00	0	0	0.00	332,329	36,107	108.65
5	Daniel	Coal (tons)	Apr-14	0	0	0.00	0	0	0.00	328,191	34,775	105.96
6	Daniel	Coal (tons)	May-14	0	0	0.00	0	0	0.00	329,002	34,021	103.41
7	Daniel	Coal (tons)	Jun-14	0	0	0.00	0	0	0.00	300,973	29,756	98.87
8	Daniel	Coal (tons)	Jul-14	0	0	0.00	0	0	0.00	253,515	23,957	94.50
9	Daniel	Coal (tons)	Aug-14	0	0	0.00	0	0	0.00	209,569	19,064	90.97
10	Daniel	Coal (tons)	Sep-14	0	0	0.00	0	0	0.00	189,512	16,612	87.66
11	Daniel	Coal (tons)	Oct-14	0	0	0.00	0	0	0.00	181,167	15,086	83.27
12	Daniel	Coal (tons)	Nov-14	0	0	0.00	0	0	0.00	193,047	15,675	81.20
13	Daniel	Coal (tons)	Dec-14	0	0	0.00	0	0	0.00	212,997	16,918	79.43
14	Total									3,545,347	357,647	
15	Daniel	Coal (tons)	13 mth avg							272,719	27,511	100.88

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16 Totals may not add due to rounding.

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide conventional fuel account balances in dollars and quantities for each fuel type for the test year and the two preceding years. Include Natural Gas even though no inventory is carried. (Give units in Barrels, Tons, or MCF)

Type of Data Shown:

 X Projected Test Year Ended 12/31/14
 Prior Year Ended 12/31/13
 Historical Year Ended 12/31/12

COMPANY: GULF POWER COMPANY

Witness: M. L. Burroughs, S. D. Ritenour

DOCKET NO.: 130140-EI

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(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
				Beginning Inventory			Receipts			Fuel Issued to Generation		
Line No.	Plant	Fuel Type	Month	Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit
1	Scherer	Coal (tons)	Dec-13	125,974	5,674	45.04	66,100	2,996	45.33	82,743	3,735	45.14
2	Scherer	Coal (tons)	Jan-14	109,331	4,935	45.14	146,232	6,122	41.66	85,983	3,720	43.26
3	Scherer	Coal (tons)	Feb-14	169,580	7,337	43.27	76,057	3,289	43.24	76,057	3,290	43.26
4	Scherer	Coal (tons)	Mar-14	169,580	7,336	43.26	78,367	3,355	42.81	78,367	3,379	43.12
5	Scherer	Coal (tons)	Apr-14	169,580	7,312	43.12	76,996	3,272	42.50	76,996	3,305	42.92
6	Scherer	Coal (tons)	May-14	169,580	7,279	42.92	79,181	3,366	42.51	79,181	3,388	42.79
7	Scherer	Coal (tons)	Jun-14	169,580	7,257	42.79	74,433	3,167	42.55	74,433	3,180	42.72
8	Scherer	Coal (tons)	Jul-14	169,580	7,244	42.72	79,189	3,365	42.49	79,189	3,377	42.64
9	Scherer	Coal (tons)	Aug-14	169,580	7,232	42.65	79,091	3,363	42.52	79,091	3,370	42.61
10	Scherer	Coal (tons)	Sep-14	169,580	7,225	42.61	33,973	1,548	45.57	76,639	3,303	43.10
11	Scherer	Coal (tons)	Oct-14	126,914	5,470	43.10	35,951	1,638	45.56	80,059	3,494	43.64
12	Scherer	Coal (tons)	Nov-14	82,806	3,614	43.64	24,892	1,152	46.28	0	0	0.00
13	Scherer	Coal (tons)	Dec-14	107,698	4,786	44.25	77,609	3,275	42.20	7,568	328	43.34

Supporting Schedules:

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide conventional fuel account balances in dollars and quantities for each fuel type for the test year and the two preceding years. Include Natural Gas even though no inventory is carried. (Give units in Barrels, Tons, or MCF)

Type of Data Shown:

COMPANY: GULF POWER COMPANY

 X Projected Test Year Ended 12/31/14
 Prior Year Ended 12/31/13
 Historical Year Ended 12/31/12

DOCKET NO.: 130140-EI

Witness: M. L. Burroughs, S. D. Ritenour

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
				Fuel Issues (Other)			Adjustments			Ending Inventory		
Line No.	Plant	Fuel Type	Month	Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit
1	Scherer	Coal (tons)	Dec-13	0	0	0.00	0	0	0.00	109,331	4,935	45.14
2	Scherer	Coal (tons)	Jan-14	0	0	0.00	0	0	0.00	169,580	7,337	43.27
3	Scherer	Coal (tons)	Feb-14	0	0	0.00	0	0	0.00	169,580	7,336	43.26
4	Scherer	Coal (tons)	Mar-14	0	0	0.00	0	0	0.00	169,580	7,312	43.12
5	Scherer	Coal (tons)	Apr-14	0	0	0.00	0	0	0.00	169,580	7,279	42.92
6	Scherer	Coal (tons)	May-14	0	0	0.00	0	0	0.00	169,580	7,257	42.79
7	Scherer	Coal (tons)	Jun-14	0	0	0.00	0	0	0.00	169,580	7,244	42.72
8	Scherer	Coal (tons)	Jul-14	0	0	0.00	0	0	0.00	169,580	7,232	42.65
9	Scherer	Coal (tons)	Aug-14	0	0	0.00	0	0	0.00	169,580	7,225	42.61
10	Scherer	Coal (tons)	Sep-14	0	0	0.00	0	0	0.00	126,914	5,470	43.10
11	Scherer	Coal (tons)	Oct-14	0	0	0.00	0	0	0.00	82,806	3,614	43.64
12	Scherer	Coal (tons)	Nov-14	0	0	0.00	0	0	0.00	107,698	4,766	44.25
13	Scherer	Coal (tons)	Dec-14	0	0	0.00	0	0	0.00	177,739	7,713	43.40
14	Total									1,961,128	84,720	
15	Scherer	Coal (tons)	13 mth avg							150,856	6,517	43.20

16 Totals may not add due to rounding.

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FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide conventional fuel account balances in dollars and quantities for each fuel type for the test year and the two preceeding years. Include Natural Gas even though no inventory is carried. (Give units in Barrels, Tons, or MCF)

Type of Data Shown:

 X Projected Test Year Ended 12/31/14

 Prior Year Ended 12/31/13

 Historical Year Ended 12/31/12

COMPANY: GULF POWER COMPANY

Witness: M. L. Burroughs, S. D. Ritenour

DOCKET NO.: 130140-EI

(1)	(2)	(3)	(4)	(5) (6) (7)			(8) (9) (10)			(11) (12) (13)		
				Beginning Inventory			Receipts			Fuel Issued to Generation		
Line No.	Plant	Fuel Type	Month	Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit
1	Cent. AL	CT Oil	Dec-13	9,283	770	82.95	0	0	0.00	0	0	0.00
2	Cent. AL	CT Oil	Jan-14	9,283	770	82.95	0	0	0.00	0	0	0.00
3	Cent. AL	CT Oil	Feb-14	9,283	770	82.95	0	0	0.00	0	0	0.00
4	Cent. AL	CT Oil	Mar-14	9,283	770	82.95	0	0	0.00	0	0	0.00
5	Cent. AL	CT Oil	Apr-14	9,283	770	82.95	0	0	0.00	0	0	0.00
6	Cent. AL	CT Oil	May-14	9,283	770	82.95	0	0	0.00	0	0	0.00
7	Cent. AL	CT Oil	Jun-14	9,283	770	82.95	0	0	0.00	0	0	0.00
8	Cent. AL	CT Oil	Jul-14	9,283	770	82.95	0	0	0.00	0	0	0.00
9	Cent. AL	CT Oil	Aug-14	9,283	770	82.95	0	0	0.00	0	0	0.00
10	Cent. AL	CT Oil	Sep-14	9,283	770	82.95	0	0	0.00	0	0	0.00
11	Cent. AL	CT Oil	Oct-14	9,283	770	82.95	0	0	0.00	0	0	0.00
12	Cent. AL	CT Oil	Nov-14	9,283	770	82.95	0	0	0.00	0	0	0.00
13	Cent. AL	CT Oil	Dec-14	9,283	770	82.95	0	0	0.00	0	0	0.00

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14 Note: Gulf provides the fuel to operate these units per the Purchase Power Agreement.

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide conventional fuel account balances in dollars and quantities for each fuel type for the test year and the two preceding years. Include Natural Gas even though no inventory is carried. (Give units in Barrels, Tons, or MCF)

Type of Data Shown:

 X Projected Test Year Ended 12/31/14

 Prior Year Ended 12/31/13

 Historical Year Ended 12/31/12

COMPANY: GULF POWER COMPANY

Witness: M. L. Burroughs, S. D. Ritenour

DOCKET NO.: 130140-EI

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(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
				Fuel Issues (Other)			Adjustments			Ending Inventory		
Line No.	Plant	Fuel Type	Month	Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit
1	Cent. AL	CT Oil	Dec-13	0	0	0.00	0	0	0.00	9,283	770	82.95
2	Cent. AL	CT Oil	Jan-14	0	0	0.00	0	0	0.00	9,283	770	82.95
3	Cent. AL	CT Oil	Feb-14	0	0	0.00	0	0	0.00	9,283	770	82.95
4	Cent. AL	CT Oil	Mar-14	0	0	0.00	0	0	0.00	9,283	770	82.95
5	Cent. AL	CT Oil	Apr-14	0	0	0.00	0	0	0.00	9,283	770	82.95
6	Cent. AL	CT Oil	May-14	0	0	0.00	0	0	0.00	9,283	770	82.95
7	Cent. AL	CT Oil	Jun-14	0	0	0.00	0	0	0.00	9,283	770	82.95
8	Cent. AL	CT Oil	Jul-14	0	0	0.00	0	0	0.00	9,283	770	82.95
9	Cent. AL	CT Oil	Aug-14	0	0	0.00	0	0	0.00	9,283	770	82.95
10	Cent. AL	CT Oil	Sep-14	0	0	0.00	0	0	0.00	9,283	770	82.95
11	Cent. AL	CT Oil	Oct-14	0	0	0.00	0	0	0.00	9,283	770	82.95
12	Cent. AL	CT Oil	Nov-14	0	0	0.00	0	0	0.00	9,283	770	82.95
13	Cent. AL	CT Oil	Dec-14	0	0	0.00	0	0	0.00	9,283	770	82.95
14	Total									120,679	10,010	
15	Cent. AL	CT Oil	13 mth avg							9,283	770	82.95

16 Note: Gulf provides the fuel to operate these units per the Purchase Power Agreement.

17 Totals may not add due to rounding.

Supporting Schedules:

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide conventional fuel account balances in dollars and quantities for each fuel type for the test year and the two preceding years. Include Natural Gas even though no inventory is carried. (Give units in Barrels, Tons, or MCF)

Type of Data Shown:

COMPANY: GULF POWER COMPANY

Projected Test Year Ended 12/31/14

Prior Year Ended 12/31/13

Historical Year Ended 12/31/12

DOCKET NO.: 130140-EI

Witness: M. L. Burroughs, S. D. Ritenour

(1)	(2)	(3)	(4)	(5) Beginning Inventory			(8) Receipts			(11) Fuel Issued to Generation			(13)
Line No.	Plant	Fuel Type	Month	Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit	
1	Baconton	CT Oil	Dec-13	8,077	696	86.17	0	0	0.00	0	0	0.00	
2	Baconton	CT Oil	Jan-14	8,077	696	86.17	0	0	0.00	0	0	0.00	
3	Baconton	CT Oil	Feb-14	8,077	696	86.17	0	0	0.00	0	0	0.00	
4	Baconton	CT Oil	Mar-14	8,077	696	86.17	0	0	0.00	0	0	0.00	
5	Baconton	CT Oil	Apr-14	8,077	696	86.17	0	0	0.00	0	0	0.00	
6	Baconton	CT Oil	May-14	8,077	696	86.17	0	0	0.00	0	0	0.00	
7	Baconton	CT Oil	Jun-14	8,077	696	86.17	0	0	0.00	0	0	0.00	
8	Baconton	CT Oil	Jul-14	0	0	0.00	0	0	0.00	0	0	0.00	
9	Baconton	CT Oil	Aug-14	0	0	0.00	0	0	0.00	0	0	0.00	
10	Baconton	CT Oil	Sep-14	0	0	0.00	0	0	0.00	0	0	0.00	
11	Baconton	CT Oil	Oct-14	0	0	0.00	0	0	0.00	0	0	0.00	
12	Baconton	CT Oil	Nov-14	0	0	0.00	0	0	0.00	0	0	0.00	
13	Baconton	CT Oil	Dec-14	0	0	0.00	0	0	0.00	0	0	0.00	

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14 Note: Gulf provides the fuel to operate these units per the Purchase Power Agreement.

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide conventional fuel account balances in dollars and quantities for each fuel type for the test year and the two preceding years. Include Natural Gas even though no inventory is carried. (Give units in Barrels, Tons, or MCF)

Type of Data Shown:

COMPANY: GULF POWER COMPANY

 X Projected Test Year Ended 12/31/14
 Prior Year Ended 12/31/13
 Historical Year Ended 12/31/12

DOCKET NO.: 130140-EI

Witness: M. L. Burroughs, S. D. Ritenour

(1)	(2)	(3)	(4)	(5) Fuel Issues (Other)			(8) Adjustments			(11) Ending Inventory		
Line No.	Plant	Fuel Type	Month	Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit
1	Baconton	CT Oil	Dec-13	0	0	0.00	0	0	0.00	8,077	696	86.17
2	Baconton	CT Oil	Jan-14	0	0	0.00	0	0	0.00	8,077	696	86.17
3	Baconton	CT Oil	Feb-14	0	0	0.00	0	0	0.00	8,077	696	86.17
4	Baconton	CT Oil	Mar-14	0	0	0.00	0	0	0.00	8,077	696	86.17
5	Baconton	CT Oil	Apr-14	0	0	0.00	0	0	0.00	8,077	696	86.17
6	Baconton	CT Oil	May-14	0	0	0.00	0	0	0.00	8,077	696	86.17
7	Baconton	CT Oil	Jun-14	8,077	696	86.17	0	0	0.00	0	0	0.00
8	Baconton	CT Oil	Jul-14	0	0	0.00	0	0	0.00	0	0	0.00
9	Baconton	CT Oil	Aug-14	0	0	0.00	0	0	0.00	0	0	0.00
10	Baconton	CT Oil	Sep-14	0	0	0.00	0	0	0.00	0	0	0.00
11	Baconton	CT Oil	Oct-14	0	0	0.00	0	0	0.00	0	0	0.00
12	Baconton	CT Oil	Nov-14	0	0	0.00	0	0	0.00	0	0	0.00
13	Baconton	CT Oil	Dec-14	0	0	0.00	0	0	0.00	0	0	0.00
14	Total									48,462	4,176	
15	Baconton	CT Oil	13 mth avg							3,728	321	86.11

16 Note: Gulf provides the fuel to operate these units per the Purchase Power Agreement.

17 Totals may not add due to rounding.

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FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide conventional fuel account balances in dollars and quantities for each fuel type for the test year and the two preceeding years. Include Natural Gas even though no inventory is carried. (Give units in Barrels, Tons, or MCF)

Type of Data Shown:

 X Projected Test Year Ended 12/31/14

 Prior Year Ended 12/31/13

 Historical Year Ended 12/31/12

COMPANY: GULF POWER COMPANY

Witness: M. L. Burroughs, S. D. Ritenour

DOCKET NO.: 130140-EI

(1)	(2)	(3)	(4)	(5) Beginning Inventory			(8) Receipts			(11) Fuel Issued to Generation			(13)
Line No.	Plant	Fuel Type	Month	Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit	
1	Dahlberg	CT Oil	Dec-13	10,911	982	90.00	0	0	0.00	0	0	0.00	
2	Dahlberg	CT Oil	Jan-14	10,911	982	90.00	0	0	0.00	0	0	0.00	
3	Dahlberg	CT Oil	Feb-14	10,911	982	90.00	0	0	0.00	0	0	0.00	
4	Dahlberg	CT Oil	Mar-14	10,911	982	90.00	0	0	0.00	0	0	0.00	
5	Dahlberg	CT Oil	Apr-14	10,911	982	90.00	0	0	0.00	0	0	0.00	
6	Dahlberg	CT Oil	May-14	10,911	982	90.00	0	0	0.00	0	0	0.00	
7	Dahlberg	CT Oil	Jun-14	10,911	982	90.00	0	0	0.00	0	0	0.00	
8	Dahlberg	CT Oil	Jul-14	0	0	0.00	0	0	0.00	0	0	0.00	
9	Dahlberg	CT Oil	Aug-14	0	0	0.00	0	0	0.00	0	0	0.00	
10	Dahlberg	CT Oil	Sep-14	0	0	0.00	0	0	0.00	0	0	0.00	
11	Dahlberg	CT Oil	Oct-14	0	0	0.00	0	0	0.00	0	0	0.00	
12	Dahlberg	CT Oil	Nov-14	0	0	0.00	0	0	0.00	0	0	0.00	
13	Dahlberg	CT Oil	Dec-14	0	0	0.00	0	0	0.00	0	0	0.00	

14 Note: Gulf provides the fuel to operate these units per the Purchase Power Agreement.

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FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide conventional fuel account balances in dollars and quantities for each fuel type for the test year and the two preceding years. Include Natural Gas even though no inventory is carried. (Give units in Barrels, Tons, or MCF)

Type of Data Shown:

 Projected Test Year Ended 12/31/14 Prior Year Ended 12/31/13 Historical Year Ended 12/31/12

COMPANY: GULF POWER COMPANY

Witness: M. L. Burroughs, S. D. Ritenour

DOCKET NO.: 130140-EI

(1)	(2)	(3)	(4)	(5) Fuel Issues (Other)			(8) Adjustments			(11) Ending Inventory		
Line No.	Plant	Fuel Type	Month	Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit
1	Dahlberg	CT Oil	Dec-13	0	0	0.00	0	0	0.00	10,911	982	90.00
2	Dahlberg	CT Oil	Jan-14	0	0	0.00	0	0	0.00	10,911	982	90.00
3	Dahlberg	CT Oil	Feb-14	0	0	0.00	0	0	0.00	10,911	982	90.00
4	Dahlberg	CT Oil	Mar-14	0	0	0.00	0	0	0.00	10,911	982	90.00
5	Dahlberg	CT Oil	Apr-14	0	0	0.00	0	0	0.00	10,911	982	90.00
6	Dahlberg	CT Oil	May-14	0	0	0.00	0	0	0.00	10,911	982	90.00
7	Dahlberg	CT Oil	Jun-14	10,911	982	90.00	0	0	0.00	0	0	0.00
8	Dahlberg	CT Oil	Jul-14	0	0	0.00	0	0	0.00	0	0	0.00
9	Dahlberg	CT Oil	Aug-14	0	0	0.00	0	0	0.00	0	0	0.00
10	Dahlberg	CT Oil	Sep-14	0	0	0.00	0	0	0.00	0	0	0.00
11	Dahlberg	CT Oil	Oct-14	0	0	0.00	0	0	0.00	0	0	0.00
12	Dahlberg	CT Oil	Nov-14	0	0	0.00	0	0	0.00	0	0	0.00
13	Dahlberg	CT Oil	Dec-14	0	0	0.00	0	0	0.00	0	0	0.00
14	Total									65,466	5,892	
15	Dahlberg	CT Oil	13 mth avg							5,036	453	89.95

16 Note: Gulf provides the fuel to operate these units per the Purchase Power Agreement.

17 Totals may not add due to rounding.

Supporting Schedules:

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide conventional fuel account balances in dollars and quantities for each fuel type for the test year and the two preceding years. Include Natural Gas even though no inventory is carried. (Give units in Barrels, Tons, or MCF)

Type of Data Shown:

COMPANY: GULF POWER COMPANY

Projected Test Year Ended 12/31/14

Prior Year Ended 12/31/13

Historical Year Ended 12/31/12

DOCKET NO.: 130140-EI

Witness: M. L. Burroughs, S. D. Ritenour

(1)	(2)	(3)	(4)	(5)			(6)			(7)		
				Beginning Inventory			Receipts			Fuel Issued to Generation		
Line No.	Plant	Fuel Type	Month	Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit
1	Smith	CT Oil	Dec-13	7,143	778	108.92	0	0	0.00	0	0	0.00
2	Smith	CT Oil	Jan-14	7,143	778	108.92	0	0	0.00	0	0	0.00
3	Smith	CT Oil	Feb-14	7,143	778	108.92	0	0	0.00	0	0	0.00
4	Smith	CT Oil	Mar-14	7,143	778	108.92	0	0	0.00	0	0	0.00
5	Smith	CT Oil	Apr-14	7,143	778	108.92	0	0	0.00	0	0	0.00
6	Smith	CT Oil	May-14	7,143	778	108.92	0	0	0.00	0	0	0.00
7	Smith	CT Oil	Jun-14	7,143	778	108.92	0	0	0.00	0	0	0.00
8	Smith	CT Oil	Jul-14	7,143	778	108.92	0	0	0.00	0	0	0.00
9	Smith	CT Oil	Aug-14	7,143	778	108.92	0	0	0.00	0	0	0.00
10	Smith	CT Oil	Sep-14	7,143	778	108.92	0	0	0.00	0	0	0.00
11	Smith	CT Oil	Oct-14	7,143	778	108.92	0	0	0.00	0	0	0.00
12	Smith	CT Oil	Nov-14	7,143	778	108.92	0	0	0.00	0	0	0.00
13	Smith	CT Oil	Dec-14	7,143	778	108.92	0	0	0.00	0	0	0.00

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14 Note: Gulf provides the fuel to operate these units per the Purchase Power Agreement.

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide conventional fuel account balances in dollars and quantities for each fuel type for the test year and the two preceding years. Include Natural Gas even though no inventory is carried. (Give units in Barrels, Tons, or MCF)

Type of Data Shown:

COMPANY: GULF POWER COMPANY

 X Projected Test Year Ended 12/31/14

 Prior Year Ended 12/31/13

 Historical Year Ended 12/31/12

DOCKET NO.: 130140-EI

Witness: M. L. Burroughs, S. D. Ritenour

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
				Fuel Issues (Other)			Adjustments			Ending Inventory		
Line No.	Plant	Fuel Type	Month	Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit
1	Smith	CT Oil	Dec-13	0	0	0.00	0	0	0.00	7,143	778	108.92
2	Smith	CT Oil	Jan-14	0	0	0.00	0	0	0.00	7,143	778	108.92
3	Smith	CT Oil	Feb-14	0	0	0.00	0	0	0.00	7,143	778	108.92
4	Smith	CT Oil	Mar-14	0	0	0.00	0	0	0.00	7,143	778	108.92
5	Smith	CT Oil	Apr-14	0	0	0.00	0	0	0.00	7,143	778	108.92
6	Smith	CT Oil	May-14	0	0	0.00	0	0	0.00	7,143	778	108.92
7	Smith	CT Oil	Jun-14	0	0	0.00	0	0	0.00	7,143	778	108.92
8	Smith	CT Oil	Jul-14	0	0	0.00	0	0	0.00	7,143	778	108.92
9	Smith	CT Oil	Aug-14	0	0	0.00	0	0	0.00	7,143	778	108.92
10	Smith	CT Oil	Sep-14	0	0	0.00	0	0	0.00	7,143	778	108.92
11	Smith	CT Oil	Oct-14	0	0	0.00	0	0	0.00	7,143	778	108.92
12	Smith	CT Oil	Nov-14	0	0	0.00	0	0	0.00	7,143	778	108.92
13	Smith	CT Oil	Dec-14	0	0	0.00	0	0	0.00	7,143	778	108.92
14	Total									92,859	10,114	
15	Smith	CT Oil	13 mth avg							7,143	778	108.92

16 Note: Gulf provides the fuel to operate these units per the Purchase Power Agreement.

17 Totals may not add due to rounding.

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide conventional fuel account balances in dollars and quantities for each fuel type for the test year and the two preceding years. Include Natural Gas even though no inventory is carried. (Give units in Barrels, Tons, or MCF)

Type of Data Shown:

 X Projected Test Year Ended 12/31/14

 Prior Year Ended 12/31/13

 Historical Year Ended 12/31/12

COMPANY: GULF POWER COMPANY

Witness: M. L. Burroughs, S. D. Ritenour

DOCKET NO.: 130140-EI

(1)	(2)	(3)	(4)	(5) Beginning Inventory			(8) Receipts			(11) Fuel Issued to Generation			(13)
Line No.	Plant	Fuel Type	Month	Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit	
1	Crist	Oil	Dec-13	4,286	534	124.59	182	23	126.37	182	22	120.88	
2	Crist	Oil	Jan-14	4,286	535	124.83	182	22	120.88	182	22	120.88	
3	Crist	Oil	Feb-14	4,286	535	124.83	182	22	120.88	182	22	120.88	
4	Crist	Oil	Mar-14	4,286	535	124.83	57	6	105.26	57	7	122.81	
5	Crist	Oil	Apr-14	4,286	534	124.59	154	19	123.38	154	19	123.38	
6	Crist	Oil	May-14	4,286	534	124.59	182	22	120.88	182	22	120.88	
7	Crist	Oil	Jun-14	4,286	534	124.59	154	19	123.38	154	19	123.38	
8	Crist	Oil	Jul-14	4,286	534	124.59	182	22	120.88	182	22	120.88	
9	Crist	Oil	Aug-14	4,286	534	124.59	182	22	120.88	182	22	120.88	
10	Crist	Oil	Sep-14	4,286	534	124.59	154	19	123.38	154	19	123.38	
11	Crist	Oil	Oct-14	4,286	534	124.59	182	22	120.88	182	22	120.88	
12	Crist	Oil	Nov-14	4,286	534	124.59	182	22	120.88	182	22	120.88	
13	Crist	Oil	Dec-14	4,286	534	124.59	154	19	123.38	154	19	123.38	

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FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide conventional fuel account balances in dollars and quantities for each fuel type for the test year and the two preceding years. Include Natural Gas even though no inventory is carried. (Give units in Barrels, Tons, or MCF)

Type of Data Shown:

X Projected Test Year Ended 12/31/14
 Prior Year Ended 12/31/13
 Historical Year Ended 12/31/12

COMPANY: GULF POWER COMPANY

Witness: M. L. Burroughs, S. D. Ritenour

DOCKET NO.: 130140-EI

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(1)	(2)	(3)	(4)	(5) (6) (7)			(8) (9) (10)			(11) (12) (13)		
				Fuel Issues (Other)			Adjustments			Ending Inventory		
Line No.	Plant	Fuel Type	Month	Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit
1	Crist	Oil	Dec-13	0	0	0.00	0	0	0.00	4,286	535	124.83
2	Crist	Oil	Jan-14	0	0	0.00	0	0	0.00	4,286	535	124.83
3	Crist	Oil	Feb-14	0	0	0.00	0	0	0.00	4,286	535	124.83
4	Crist	Oil	Mar-14	0	0	0.00	0	0	0.00	4,286	534	124.59
5	Crist	Oil	Apr-14	0	0	0.00	0	0	0.00	4,286	534	124.59
6	Crist	Oil	May-14	0	0	0.00	0	0	0.00	4,286	534	124.59
7	Crist	Oil	Jun-14	0	0	0.00	0	0	0.00	4,286	534	124.59
8	Crist	Oil	Jul-14	0	0	0.00	0	0	0.00	4,286	534	124.59
9	Crist	Oil	Aug-14	0	0	0.00	0	0	0.00	4,286	534	124.59
10	Crist	Oil	Sep-14	0	0	0.00	0	0	0.00	4,286	534	124.59
11	Crist	Oil	Oct-14	0	0	0.00	0	0	0.00	4,286	534	124.59
12	Crist	Oil	Nov-14	0	0	0.00	0	0	0.00	4,286	534	124.59
13	Crist	Oil	Dec-14	0	0	0.00	0	0	0.00	4,286	534	124.59
14	Total									55,718	6,945	
15	Crist	Oil	13 mth avg							4,286	534	124.59

16 Totals may not add due to rounding.

Supporting Schedules:

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide conventional fuel account balances in dollars and quantities for each fuel type for the test year and the two preceeding years. Include Natural Gas even though no inventory is carried. (Give units in Barrels, Tons, or MCF)

Type of Data Shown:

COMPANY: GULF POWER COMPANY

 X Projected Test Year Ended 12/31/14
 Prior Year Ended 12/31/13
 Historical Year Ended 12/31/12

DOCKET NO.: 130140-EI

Witness: M. L. Burroughs, S. D. Ritenour

(1)	(2)	(3)	(4)	(5)			(8)			(11)		
				Beginning Inventory			Receipts			Fuel Issued to Generation		
Line No.	Plant	Fuel Type	Month	Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit
1	Smith	Oil	Dec-13	476	61	128.15	399	51	127.82	399	51	127.82
2	Smith	Oil	Jan-14	476	61	128.15	399	49	122.81	399	50	125.31
3	Smith	Oil	Feb-14	476	60	126.05	399	50	125.31	399	50	125.31
4	Smith	Oil	Mar-14	476	60	126.05	399	49	122.81	399	50	125.31
5	Smith	Oil	Apr-14	476	59	123.95	399	50	125.31	399	50	125.31
6	Smith	Oil	May-14	476	59	123.95	399	50	125.31	399	50	125.31
7	Smith	Oil	Jun-14	476	59	123.95	399	50	125.31	399	50	125.31
8	Smith	Oil	Jul-14	476	59	123.95	399	50	125.31	399	50	125.31
9	Smith	Oil	Aug-14	476	59	123.95	399	50	125.31	399	50	125.31
10	Smith	Oil	Sep-14	476	59	123.95	399	50	125.31	399	50	125.31
11	Smith	Oil	Oct-14	476	59	123.95	399	50	125.31	399	50	125.31
12	Smith	Oil	Nov-14	476	59	123.95	399	50	125.31	399	50	125.31
13	Smith	Oil	Dec-14	476	59	123.95	399	50	125.31	399	50	125.31

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FUEL INVENTORY BY PLANT

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide conventional fuel account balances in dollars and quantities for each fuel type for the test year and the two preceeding years. Include Natural Gas even though no inventory is carried. (Give units in Barrels, Tons, or MCF)

Type of Data Shown:

 X Projected Test Year Ended 12/31/14

 Prior Year Ended 12/31/13

 Historical Year Ended 12/31/12

COMPANY: GULF POWER COMPANY

Witness: M. L. Burroughs, S. D. Ritenour

DOCKET NO.: 130140-EI

(1)	(2)	(3)	(4)	(5) Fuel Issues (Other)			(8) Adjustments			(11) Ending Inventory		
Line No.	Plant	Fuel Type	Month	Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit
1	Smith	Oil	Dec-13	0	0	0.00	0	0	0.00	476	61	128.15
2	Smith	Oil	Jan-14	0	0	0.00	0	0	0.00	476	60	126.05
3	Smith	Oil	Feb-14	0	0	0.00	0	0	0.00	476	60	126.05
4	Smith	Oil	Mar-14	0	0	0.00	0	0	0.00	476	59	123.95
5	Smith	Oil	Apr-14	0	0	0.00	0	0	0.00	476	59	123.95
6	Smith	Oil	May-14	0	0	0.00	0	0	0.00	476	59	123.95
7	Smith	Oil	Jun-14	0	0	0.00	0	0	0.00	476	59	123.95
8	Smith	Oil	Jul-14	0	0	0.00	0	0	0.00	476	59	123.95
9	Smith	Oil	Aug-14	0	0	0.00	0	0	0.00	476	59	123.95
10	Smith	Oil	Sep-14	0	0	0.00	0	0	0.00	476	59	123.95
11	Smith	Oil	Oct-14	0	0	0.00	0	0	0.00	476	59	123.95
12	Smith	Oil	Nov-14	0	0	0.00	0	0	0.00	476	59	123.95
13	Smith	Oil	Dec-14	0	0	0.00	0	0	0.00	476	59	123.95
14	Total									6,188	771	
15	Smith	Oil	13 mth avg							476	59	123.95

16 Totals may not add due to rounding.

Supporting Schedules:

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide conventional fuel account balances in dollars and quantities for each fuel type for the test year and the two preceeding years. Include Natural Gas even though no inventory is carried. (Give units in Barrels, Tons, or MCF)

Type of Data Shown:

 X Projected Test Year Ended 12/31/14
 Prior Year Ended 12/31/13
 Historical Year Ended 12/31/12

COMPANY: GULF POWER COMPANY

Witness: M. L. Burroughs, S. D. Ritenour

DOCKET NO.: 130140-EI

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(1)	(2)	(3)	(4)	(5) (6) (7)			(8) (9) (10)			(11) (12) (13)		
				Beginning Inventory			Receipts			Fuel Issued to Generation		
Line No.	Plant	Fuel Type	Month	Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit
1	Scholz	Oil	Dec-13	357	46	128.85	2	0	0.00	2	0	0.00
2	Scholz	Oil	Jan-14	357	46	128.85	4	0	0.00	4	0	0.00
3	Scholz	Oil	Feb-14	357	46	128.85	4	0	0.00	4	0	0.00
4	Scholz	Oil	Mar-14	357	46	128.85	4	0	0.00	4	0	0.00
5	Scholz	Oil	Apr-14	357	46	128.85	0	0	0.00	0	0	0.00
6	Scholz	Oil	May-14	357	46	128.85	0	0	0.00	0	0	0.00
7	Scholz	Oil	Jun-14	357	46	128.85	0	0	0.00	0	0	0.00
8	Scholz	Oil	Jul-14	357	46	128.85	0	0	0.00	0	0	0.00
9	Scholz	Oil	Aug-14	357	46	128.85	4	0	0.00	4	0	0.00
10	Scholz	Oil	Sep-14	357	46	128.85	4	0	0.00	4	0	0.00
11	Scholz	Oil	Oct-14	357	46	128.85	0	0	0.00	0	0	0.00
12	Scholz	Oil	Nov-14	357	46	128.85	2	0	0.00	2	0	0.00
13	Scholz	Oil	Dec-14	357	46	128.85	4	0	0.00	4	0	0.00

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide conventional fuel account balances in dollars and quantities for each fuel type for the test year and the two preceeding years. Include Natural Gas even though no inventory is carried. (Give units in Barrels, Tons, or MCF)

Type of Data Shown:

 X Projected Test Year Ended 12/31/14
 Prior Year Ended 12/31/13
 Historical Year Ended 12/31/12

COMPANY: GULF POWER COMPANY

Witness: M. L. Burroughs, S. D. Ritenour

DOCKET NO.: 130140-EI

801

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
				Fuel Issues (Other)			Adjustments			Ending Inventory		
Line No.	Plant	Fuel Type	Month	Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit
1	Scholz	Oil	Dec-13	0	0	0.00	0	0	0.00	357	46	128.85
2	Scholz	Oil	Jan-14	0	0	0.00	0	0	0.00	357	46	128.85
3	Scholz	Oil	Feb-14	0	0	0.00	0	0	0.00	357	46	128.85
4	Scholz	Oil	Mar-14	0	0	0.00	0	0	0.00	357	46	128.85
5	Scholz	Oil	Apr-14	0	0	0.00	0	0	0.00	357	46	128.85
6	Scholz	Oil	May-14	0	0	0.00	0	0	0.00	357	46	128.85
7	Scholz	Oil	Jun-14	0	0	0.00	0	0	0.00	357	46	128.85
8	Scholz	Oil	Jul-14	0	0	0.00	0	0	0.00	357	46	128.85
9	Scholz	Oil	Aug-14	0	0	0.00	0	0	0.00	357	46	128.85
10	Scholz	Oil	Sep-14	0	0	0.00	0	0	0.00	357	46	128.85
11	Scholz	Oil	Oct-14	0	0	0.00	0	0	0.00	357	46	128.85
12	Scholz	Oil	Nov-14	0	0	0.00	0	0	0.00	357	46	128.85
13	Scholz	Oil	Dec-14	0	0	0.00	0	0	0.00	357	46	128.85
14	Total									4,641	598	
15	Scholz	Oil	13 mth avg							357	46	128.85

16 Totals may not add due to rounding.

Supporting Schedules:

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide conventional fuel account balances in dollars and quantities for each fuel type for the test year and the two preceding years. Include Natural Gas even though no inventory is carried. (Give units in Barrels, Tons, or MCF)

Type of Data Shown:

 Projected Test Year Ended 12/31/14 Prior Year Ended 12/31/13 Historical Year Ended 12/31/12

COMPANY: GULF POWER COMPANY

Witness: M. L. Burroughs, S. D. Ritenour

DOCKET NO.: 130140-EI

(1)	(2)	(3)	(4)	(5)			(9)			(11)		
				Beginning Inventory			Receipts			Fuel Issued to Generation		
Line No.	Plant	Fuel Type	Month	Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit
1	Daniel	Oil	Dec-13	2,404	323	134.36	276	35	126.81	276	37	134.06
2	Daniel	Oil	Jan-14	2,404	321	133.53	511	63	123.29	511	67	131.12
3	Daniel	Oil	Feb-14	2,404	317	131.86	276	34	123.19	276	36	130.43
4	Daniel	Oil	Mar-14	2,404	315	131.03	511	64	125.24	511	67	131.12
5	Daniel	Oil	Apr-14	2,404	312	129.78	235	29	123.40	235	30	127.66
6	Daniel	Oil	May-14	2,404	311	129.37	511	63	123.29	511	65	127.20
7	Daniel	Oil	Jun-14	2,404	309	128.54	511	63	123.29	511	65	127.20
8	Daniel	Oil	Jul-14	2,404	307	127.70	511	63	123.29	511	65	127.20
9	Daniel	Oil	Aug-14	2,404	305	126.87	511	64	125.24	511	65	127.20
10	Daniel	Oil	Sep-14	2,404	304	126.46	511	64	125.24	511	65	127.20
11	Daniel	Oil	Oct-14	2,404	303	126.04	511	64	125.24	511	65	127.20
12	Daniel	Oil	Nov-14	2,404	302	125.62	276	35	126.81	276	35	126.81
13	Daniel	Oil	Dec-14	2,404	302	125.62	0	0	0.00	0	0	0.00

Supporting Schedules:

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide conventional fuel account balances in dollars and quantities for each fuel type for the last year and the two preceeding years. Include Natural Gas even though no inventory is carried. (Give units in Barrels, Tons, or MCF)

Type of Data Shown:

X Projected Test Year Ended 12/31/14

_____ Prior Year Ended 12/31/13

_____ Historical Year Ended 12/31/12

COMPANY: GULF POWER COMPANY

Witness: M. L. Burroughs, S. D. Ritenour

DOCKET NO.: 130140-EI

(1)	(2)	(3)	(4)	(5) Fuel Issues (Other)			(8) Adjustments			(11) Ending Inventory		
Line No.	Plant	Fuel Type	Month	Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit
1	Daniel	Oil	Dec-13	0	0	0.00	0	0	0.00	2,404	321	133.53
2	Daniel	Oil	Jan-14	0	0	0.00	0	0	0.00	2,404	317	131.86
3	Daniel	Oil	Feb-14	0	0	0.00	0	0	0.00	2,404	315	131.03
4	Daniel	Oil	Mar-14	0	0	0.00	0	0	0.00	2,404	312	129.78
5	Daniel	Oil	Apr-14	0	0	0.00	0	0	0.00	2,404	311	129.37
6	Daniel	Oil	May-14	0	0	0.00	0	0	0.00	2,404	309	128.54
7	Daniel	Oil	Jun-14	0	0	0.00	0	0	0.00	2,404	307	127.70
8	Daniel	Oil	Jul-14	0	0	0.00	0	0	0.00	2,404	305	126.87
9	Daniel	Oil	Aug-14	0	0	0.00	0	0	0.00	2,404	304	126.46
10	Daniel	Oil	Sep-14	0	0	0.00	0	0	0.00	2,404	303	126.04
11	Daniel	Oil	Oct-14	0	0	0.00	0	0	0.00	2,404	302	125.62
12	Daniel	Oil	Nov-14	0	0	0.00	0	0	0.00	2,404	302	125.62
13	Daniel	Oil	Dec-14	0	0	0.00	0	0	0.00	2,404	302	125.62
14	Total									31,252	4,010	
15	Daniel	Oil	13 mth avg							2,404	308	128.12

16 Totals may not add due to rounding.

Supporting Schedules:

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide conventional fuel account balances in dollars and quantities for each fuel type for the test year and the two preceeding years. Include Natural Gas even though no inventory is carried. (Give units in Barrels, Tons, or MCF)

Type of Data Shown:

 X Projected Test Year Ended 12/31/14
 Prior Year Ended 12/31/13
 Historical Year Ended 12/31/12

COMPANY: GULF POWER COMPANY

Witness: M. L. Burroughs, S. D. Ritenour

DOCKET NO.: 130140-EI

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(1)	(2)	(3)	(4)	(5) (6) (7)			(8) (9) (10)			(11) (12) (13)		
				Beginning Inventory			Receipts			Fuel Issued to Generation		
Line No.	Plant	Fuel Type	Month	Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit
1	Scherer	Oil	Dec-13	845	117	138.46	141	19	134.75	141	19	134.75
2	Scherer	Oil	Jan-14	845	117	138.46	141	18	127.66	141	19	134.75
3	Scherer	Oil	Feb-14	845	116	137.28	141	18	127.66	141	19	134.75
4	Scherer	Oil	Mar-14	845	115	136.09	141	19	134.75	141	19	134.75
5	Scherer	Oil	Apr-14	845	115	136.09	141	18	127.66	141	19	134.75
6	Scherer	Oil	May-14	845	114	134.91	141	19	134.75	141	19	134.75
7	Scherer	Oil	Jun-14	845	114	134.91	141	18	127.66	141	19	134.75
8	Scherer	Oil	Jul-14	845	113	133.73	141	19	134.75	141	19	134.75
9	Scherer	Oil	Aug-14	845	113	133.73	141	19	134.75	141	19	134.75
10	Scherer	Oil	Sep-14	845	113	133.73	141	18	127.66	141	19	134.75
11	Scherer	Oil	Oct-14	845	112	132.54	141	19	134.75	141	19	134.75
12	Scherer	Oil	Nov-14	845	112	132.54	0	0	0.00	0	0	0.00
13	Scherer	Oil	Dec-14	845	112	132.54	141	19	134.75	141	19	134.75

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide conventional fuel account balances in dollars and quantities for each fuel type for the test year and the two preceding years. Include Natural Gas even though no inventory is carried. (Give units in Barrels, Tons, or MCF)

Type of Data Shown:

 X Projected Test Year Ended 12/31/14

 Prior Year Ended 12/31/13

 Historical Year Ended 12/31/12

COMPANY: GULF POWER COMPANY

Witness: M. L. Burroughs, S. D. Ritenour

DOCKET NO.: 130140-EI

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(1)	(2)	(3)	(4)	(5) Fuel Issues (Other)			(8) Adjustments			(11) Ending Inventory		
Line No.	Plant	Fuel Type	Month	Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit
1	Scherer	Oil	Dec-13	0	0	0.00	0	0	0.00	845	117	138.46
2	Scherer	Oil	Jan-14	0	0	0.00	0	0	0.00	845	116	137.28
3	Scherer	Oil	Feb-14	0	0	0.00	0	0	0.00	845	115	136.09
4	Scherer	Oil	Mar-14	0	0	0.00	0	0	0.00	845	115	136.09
5	Scherer	Oil	Apr-14	0	0	0.00	0	0	0.00	845	114	134.91
6	Scherer	Oil	May-14	0	0	0.00	0	0	0.00	845	114	134.91
7	Scherer	Oil	Jun-14	0	0	0.00	0	0	0.00	845	113	133.73
8	Scherer	Oil	Jul-14	0	0	0.00	0	0	0.00	845	113	133.73
9	Scherer	Oil	Aug-14	0	0	0.00	0	0	0.00	845	113	133.73
10	Scherer	Oil	Sep-14	0	0	0.00	0	0	0.00	845	112	132.54
11	Scherer	Oil	Oct-14	0	0	0.00	0	0	0.00	845	112	132.54
12	Scherer	Oil	Nov-14	0	0	0.00	0	0	0.00	845	112	132.54
13	Scherer	Oil	Dec-14	0	0	0.00	0	0	0.00	845	112	132.54
14	Total									10,985	1,478	
15	Scherer	Oil	13 mth avg							845	114	134.91

16 Totals may not add due to rounding.

Supporting Schedules:

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide conventional fuel account balances in dollars and quantities for each fuel type for the test year and the two preceeding years. Include Natural Gas even though no inventory is carried. (Give units in Barrels, Tons, or MCF)

Type of Data Shown:

 X Projected Test Year Ended 12/31/14
 Prior Year Ended 12/31/13
 Historical Year Ended 12/31/12

COMPANY: GULF POWER COMPANY

Witness: M. L. Burroughs, S. D. Ritenour

DOCKET NO.: 130140-EI

(1)	(2)	(3)	(4)	(5) Beginning Inventory			(8) Receipts			(11) Fuel Issued to Generation			(13)
Line No.	Plant	Fuel Type	Month	Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit	
1	Smith	Nat. Gas	Dec-13	886,893	3,802	4.29	1,603,134	8,437	5.26	1,761,508	8,972	5.09	
2	Smith	Nat. Gas	Jan-14	728,519	3,267	4.48	1,761,716	9,254	5.25	1,761,716	9,178	5.21	
3	Smith	Nat. Gas	Feb-14	728,519	3,343	4.59	2,172,881	11,079	5.10	2,172,881	11,087	5.10	
4	Smith	Nat. Gas	Mar-14	728,519	3,335	4.58	2,312,283	11,385	4.92	2,312,283	11,446	4.95	
5	Smith	Nat. Gas	Apr-14	728,519	3,274	4.49	2,307,631	12,182	5.28	2,370,980	12,591	5.31	
6	Smith	Nat. Gas	May-14	665,170	2,865	4.31	2,544,806	13,411	5.27	2,513,131	13,267	5.28	
7	Smith	Nat. Gas	Jun-14	696,845	3,009	4.32	2,578,974	13,705	5.31	2,325,576	12,591	5.41	
8	Smith	Nat. Gas	Jul-14	950,243	4,123	4.34	2,455,849	13,331	5.43	2,455,849	13,302	5.42	
9	Smith	Nat. Gas	Aug-14	950,243	4,152	4.37	2,429,890	13,257	5.46	2,429,890	13,237	5.45	
10	Smith	Nat. Gas	Sep-14	950,243	4,172	4.39	2,288,604	12,552	5.48	2,320,279	12,691	5.47	
11	Smith	Nat. Gas	Oct-14	918,568	4,033	4.39	2,349,593	12,838	5.46	2,381,268	12,940	5.43	
12	Smith	Nat. Gas	Nov-14	886,893	3,931	4.43	2,238,221	11,263	5.03	2,238,221	11,180	5.00	
13	Smith	Nat. Gas	Dec-14	886,893	4,014	4.53	1,510,377	8,356	5.53	1,668,751	8,936	5.35	

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FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide conventional fuel account balances in dollars and quantities for each fuel type for the test year and the two preceeding years. Include Natural Gas even though no inventory is carried. (Give units in Barrels, Tons, or MCF)

Type of Data Shown:

X Projected Test Year Ended 12/31/14
 _____ Prior Year Ended 12/31/13
 _____ Historical Year Ended 12/31/12

COMPANY: GULF POWER COMPANY

Witness: M. L. Burroughs, S. D. Ritenour

DOCKET NO.: 130140-EI

114

(1)	(2)	(3)	(4)	(5) Fuel Issues (Other)			(8) Adjustments			(11) Ending Inventory		
Line No.	Plant	Fuel Type	Month	Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit
1	Smith	Nat. Gas	Dec-13	0	0	0.00	0	0	0.00	728,519	3,267	4.48
2	Smith	Nat. Gas	Jan-14	0	0	0.00	0	0	0.00	728,519	3,343	4.59
3	Smith	Nat. Gas	Feb-14	0	0	0.00	0	0	0.00	728,519	3,335	4.58
4	Smith	Nat. Gas	Mar-14	0	0	0.00	0	0	0.00	728,519	3,274	4.49
5	Smith	Nat. Gas	Apr-14	0	0	0.00	0	0	0.00	665,170	2,865	4.31
6	Smith	Nat. Gas	May-14	0	0	0.00	0	0	0.00	696,845	3,009	4.32
7	Smith	Nat. Gas	Jun-14	0	0	0.00	0	0	0.00	950,243	4,123	4.34
8	Smith	Nat. Gas	Jul-14	0	0	0.00	0	0	0.00	950,243	4,152	4.37
9	Smith	Nat. Gas	Aug-14	0	0	0.00	0	0	0.00	950,243	4,172	4.39
10	Smith	Nat. Gas	Sep-14	0	0	0.00	0	0	0.00	918,568	4,033	4.39
11	Smith	Nat. Gas	Oct-14	0	0	0.00	0	0	0.00	886,893	3,931	4.43
12	Smith	Nat. Gas	Nov-14	0	0	0.00	0	0	0.00	886,893	4,014	4.53
13	Smith	Nat. Gas	Dec-14	0	0	0.00	0	0	0.00	728,519	3,434	4.71
14	Total									10,547,693	46,952	
15	Smith	Nat. Gas	13 mth avg							811,361	3,612	4.45

16 Totals may not add due to rounding.

Supporting Schedules:

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide conventional fuel account balances in dollars and quantities for each fuel type for the test year and the two preceding years. Include Natural Gas even though no inventory is carried. (Give units in Barrels, Tons, or MCF)

Type of Data Shown:

 X Projected Test Year Ended 12/31/14
 Prior Year Ended 12/31/13
 Historical Year Ended 12/31/12

COMPANY: GULF POWER COMPANY

Witness: M. L. Burroughs, S. D. Ritenour.

DOCKET NO.: 130140-EI

(1)	(2)	(3)	(4)	(5) Beginning Inventory			(8) Receipts			(11) Fuel Issued to Generation		
Line No.	Plant	Fuel Type	Month	Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit
1	Crist	Nat. Gas	Dec-13	0	0	0.00	38,836	286	7.36	38,836	286	7.36
2	Crist	Nat. Gas	Jan-14	0	0	0.00	38,836	290	7.47	38,836	290	7.47
3	Crist	Nat. Gas	Feb-14	0	0	0.00	29,127	246	8.45	29,127	246	8.45
4	Crist	Nat. Gas	Mar-14	0	0	0.00	19,418	200	10.30	19,418	200	10.30
5	Crist	Nat. Gas	Apr-14	0	0	0.00	29,127	237	8.14	29,127	237	8.14
6	Crist	Nat. Gas	May-14	0	0	0.00	38,836	278	7.16	38,836	278	7.16
7	Crist	Nat. Gas	Jun-14	0	0	0.00	29,127	238	8.17	29,127	238	8.17
8	Crist	Nat. Gas	Jul-14	0	0	0.00	38,836	282	7.26	38,836	282	7.26
9	Crist	Nat. Gas	Aug-14	0	0	0.00	38,836	282	7.26	38,836	282	7.26
10	Crist	Nat. Gas	Sep-14	0	0	0.00	29,127	240	8.24	29,127	240	8.24
11	Crist	Nat. Gas	Oct-14	0	0	0.00	38,836	282	7.26	38,836	282	7.26
12	Crist	Nat. Gas	Nov-14	0	0	0.00	38,836	286	7.36	38,836	286	7.36
13	Crist	Nat. Gas	Dec-14	0	0	0.00	29,127	249	8.55	29,127	249	8.55

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FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide conventional fuel account balances in dollars and quantities for each fuel type for the test year and the two preceding years. Include Natural Gas even though no inventory is carried. (Give units in Barrels, Tons, or MCF)

Type of Data Shown:

Projected Test Year Ended 12/31/14
 Prior Year Ended 12/31/13
 Historical Year Ended 12/31/12

COMPANY: GULF POWER COMPANY

Witness: M. L. Burroughs, S. D. Ritenour

DOCKET NO.: 130140-EI

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
				Fuel Issues (Other)			Adjustments			Ending Inventory		
Line No.	Plant	Fuel Type	Month	Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit
1	Crist	Nat. Gas	Dec-13	0	0	0.00	0	0	0.00	0	0	0.00
2	Crist	Nat. Gas	Jan-14	0	0	0.00	0	0	0.00	0	0	0.00
3	Crist	Nat. Gas	Feb-14	0	0	0.00	0	0	0.00	0	0	0.00
4	Crist	Nat. Gas	Mar-14	0	0	0.00	0	0	0.00	0	0	0.00
5	Crist	Nat. Gas	Apr-14	0	0	0.00	0	0	0.00	0	0	0.00
6	Crist	Nat. Gas	May-14	0	0	0.00	0	0	0.00	0	0	0.00
7	Crist	Nat. Gas	Jun-14	0	0	0.00	0	0	0.00	0	0	0.00
8	Crist	Nat. Gas	Jul-14	0	0	0.00	0	0	0.00	0	0	0.00
9	Crist	Nat. Gas	Aug-14	0	0	0.00	0	0	0.00	0	0	0.00
10	Crist	Nat. Gas	Sep-14	0	0	0.00	0	0	0.00	0	0	0.00
11	Crist	Nat. Gas	Oct-14	0	0	0.00	0	0	0.00	0	0	0.00
12	Crist	Nat. Gas	Nov-14	0	0	0.00	0	0	0.00	0	0	0.00
13	Crist	Nat. Gas	Dec-14	0	0	0.00	0	0	0.00	0	0	0.00
14	Total									0	0	
15	Crist	Nat. Gas	13 mth avg							0	0	0.00

16 Totals may not add due to rounding.

Supporting Schedules:

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide conventional fuel account balances in dollars and quantities for each fuel type for the test year and the two preceding years. Include Natural Gas even though no inventory is carried. (Give units in Barrels, Tons, or MCF)

Type of Data Shown:

COMPANY: GULF POWER COMPANY

Projected Test Year Ended 12/31/14
 Prior Year Ended 12/31/13
 Historical Year Ended 12/31/12

DOCKET NO.: 130140-EI

Witness: M. L. Burroughs, S. D. Ritenour

(1)	(2)	(3)	(4)	(5) Beginning Inventory			(8) Receipts			(11) Fuel Issued to Generation			(13)
Line No.	Plant	Fuel Type	Month	Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit	
1	Baconton	Nat. Gas	Dec-13	0	0	0.00	0	0	0.00	0	0	0.00	
2	Baconton	Nat. Gas	Jan-14	0	0	0.00	3,802	20	5.26	3,802	20	5.26	
3	Baconton	Nat. Gas	Feb-14	0	0	0.00	0	0	0.00	0	0	0.00	
4	Baconton	Nat. Gas	Mar-14	0	0	0.00	4,596	24	5.22	4,596	24	5.22	
5	Baconton	Nat. Gas	Apr-14	0	0	0.00	0	0	0.00	0	0	0.00	
6	Baconton	Nat. Gas	May-14	0	0	0.00	232,943	1,231	5.28	232,943	1,231	5.28	
7	Baconton	Nat. Gas	Jun-14	0	0	0.00	0	0	0.00	0	0	0.00	
8	Baconton	Nat. Gas	Jul-14	0	0	0.00	0	0	0.00	0	0	0.00	
9	Baconton	Nat. Gas	Aug-14	0	0	0.00	0	0	0.00	0	0	0.00	
10	Baconton	Nat. Gas	Sep-14	0	0	0.00	0	0	0.00	0	0	0.00	
11	Baconton	Nat. Gas	Oct-14	0	0	0.00	0	0	0.00	0	0	0.00	
12	Baconton	Nat. Gas	Nov-14	0	0	0.00	0	0	0.00	0	0	0.00	
13	Baconton	Nat. Gas	Dec-14	0	0	0.00	0	0	0.00	0	0	0.00	

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14 Note: Gulf provides the fuel to operate these units per the Purchase Power Agreement.

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide conventional fuel account balances in dollars and quantities for each fuel type for the test year and the two preceding years. Include Natural Gas even though no inventory is carried. (Give units in Barrels, Tons, or MCF)

Type of Data Shown:

COMPANY: GULF POWER COMPANY

Projected Test Year Ended 12/31/14
 Prior Year Ended 12/31/13
 Historical Year Ended 12/31/12

DOCKET NO.: 130140-EI

Witness: M. L. Burroughs, S. D. Ritenour

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
				Fuel Issues (Other)			Adjustments			Ending Inventory		
Line No.	Plant	Fuel Type	Month	Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit
1	Baconton	Nat. Gas	Dec-13	0	0	0.00	0	0	0.00	0	0	0.00
2	Baconton	Nat. Gas	Jan-14	0	0	0.00	0	0	0.00	0	0	0.00
3	Baconton	Nat. Gas	Feb-14	0	0	0.00	0	0	0.00	0	0	0.00
4	Baconton	Nat. Gas	Mar-14	0	0	0.00	0	0	0.00	0	0	0.00
5	Baconton	Nat. Gas	Apr-14	0	0	0.00	0	0	0.00	0	0	0.00
6	Baconton	Nat. Gas	May-14	0	0	0.00	0	0	0.00	0	0	0.00
7	Baconton	Nat. Gas	Jun-14	0	0	0.00	0	0	0.00	0	0	0.00
8	Baconton	Nat. Gas	Jul-14	0	0	0.00	0	0	0.00	0	0	0.00
9	Baconton	Nat. Gas	Aug-14	0	0	0.00	0	0	0.00	0	0	0.00
10	Baconton	Nat. Gas	Sep-14	0	0	0.00	0	0	0.00	0	0	0.00
11	Baconton	Nat. Gas	Oct-14	0	0	0.00	0	0	0.00	0	0	0.00
12	Baconton	Nat. Gas	Nov-14	0	0	0.00	0	0	0.00	0	0	0.00
13	Baconton	Nat. Gas	Dec-14	0	0	0.00	0	0	0.00	0	0	0.00
14	Total									0	0	
15	Baconton	Nat. Gas	13 mth avg							0	0	0.00

16 Note: Gulf provides the fuel to operate these units per the Purchase Power Agreement.

17 Totals may not add due to rounding.

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide conventional fuel account balances in dollars and quantities for each fuel type for the test year and the two preceeding years. Include Natural Gas even though no inventory is carried. (Give units in Barrels, Tons, or MCF)

Type of Data Shown:

COMPANY: GULF POWER COMPANY

Projected Test Year Ended 12/31/14
 Prior Year Ended 12/31/13
 Historical Year Ended 12/31/12

DOCKET NO.: 130140-EI

Witness: M. L. Burroughs, S. D. Ritenour

(1)	(2)	(3)	(4)	(5) (6) (7)			(8) (9) (10)			(11) (12) (13)		
				Beginning Inventory			Receipts			Fuel Issued to Generation		
Line No.	Plant	Fuel Type	Month	Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit
1	Dahlberg	Nat. Gas	Dec-13	0	0	0.00	0	0	0.00	0	0	0.00
2	Dahlberg	Nat. Gas	Jan-14	0	0	0.00	0	0	0.00	0	0	0.00
3	Dahlberg	Nat. Gas	Feb-14	0	0	0.00	0	0	0.00	0	0	0.00
4	Dahlberg	Nat. Gas	Mar-14	0	0	0.00	0	0	0.00	0	0	0.00
5	Dahlberg	Nat. Gas	Apr-14	0	0	0.00	0	0	0.00	0	0	0.00
6	Dahlberg	Nat. Gas	May-14	0	0	0.00	19,266	182	9.45	19,266	182	9.45
7	Dahlberg	Nat. Gas	Jun-14	0	0	0.00	0	0	0.00	0	0	0.00
8	Dahlberg	Nat. Gas	Jul-14	0	0	0.00	0	0	0.00	0	0	0.00
9	Dahlberg	Nat. Gas	Aug-14	0	0	0.00	0	0	0.00	0	0	0.00
10	Dahlberg	Nat. Gas	Sep-14	0	0	0.00	0	0	0.00	0	0	0.00
11	Dahlberg	Nat. Gas	Oct-14	0	0	0.00	0	0	0.00	0	0	0.00
12	Dahlberg	Nat. Gas	Nov-14	0	0	0.00	0	0	0.00	0	0	0.00
13	Dahlberg	Nat. Gas	Dec-14	0	0	0.00	0	0	0.00	0	0	0.00

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14 Note: Gulf provides the fuel to operate these units per the Purchase Power Agreement.

Supporting Schedules:

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide conventional fuel account balances in dollars and quantities for each fuel type for the test year and the two preceeding years. Include Natural Gas even though no inventory is carried. (Give units in Barrels, Tons, or MCF)

Type of Data Shown:

Projected Test Year Ended 12/31/14
 Prior Year Ended 12/31/13
 Historical Year Ended 12/31/12

COMPANY: GULF POWER COMPANY

Witness: M. L. Burroughs, S. D. Ritenour

DOCKET NO.: 130140-EI

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
				Fuel Issues (Other)			Adjustments			Ending Inventory		
Line No.	Plant	Fuel Type	Month	Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit
1	Dahlberg	Nat. Gas	Dec-13	0	0	0.00	0	0	0.00	0	0	0.00
2	Dahlberg	Nat. Gas	Jan-14	0	0	0.00	0	0	0.00	0	0	0.00
3	Dahlberg	Nat. Gas	Feb-14	0	0	0.00	0	0	0.00	0	0	0.00
4	Dahlberg	Nat. Gas	Mar-14	0	0	0.00	0	0	0.00	0	0	0.00
5	Dahlberg	Nat. Gas	Apr-14	0	0	0.00	0	0	0.00	0	0	0.00
6	Dahlberg	Nat. Gas	May-14	0	0	0.00	0	0	0.00	0	0	0.00
7	Dahlberg	Nat. Gas	Jun-14	0	0	0.00	0	0	0.00	0	0	0.00
8	Dahlberg	Nat. Gas	Jul-14	0	0	0.00	0	0	0.00	0	0	0.00
9	Dahlberg	Nat. Gas	Aug-14	0	0	0.00	0	0	0.00	0	0	0.00
10	Dahlberg	Nat. Gas	Sep-14	0	0	0.00	0	0	0.00	0	0	0.00
11	Dahlberg	Nat. Gas	Oct-14	0	0	0.00	0	0	0.00	0	0	0.00
12	Dahlberg	Nat. Gas	Nov-14	0	0	0.00	0	0	0.00	0	0	0.00
13	Dahlberg	Nat. Gas	Dec-14	0	0	0.00	0	0	0.00	0	0	0.00
14	Total									0	0	
15	Dahlberg	Nat. Gas	13 mth avg							0	0	0.00

16 Note: Gulf provides the fuel to operate these units per the Purchase Power Agreement.

17 Totals may not add due to rounding.

Supporting Schedules:

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide conventional fuel account balances in dollars and quantities for each fuel type for the test year and the two preceding years. Include Natural Gas even though no inventory is carried. (Give units in Barrels, Tons, or MCF)

Type of Data Shown:

 X Projected Test Year Ended 12/31/14
 Prior Year Ended 12/31/13
 Historical Year Ended 12/31/12

COMPANY: GULF POWER COMPANY

Witness: M. L. Burroughs, S. D. Ritenour

DOCKET NO.: 130140-EI

(1)	(2)	(3)	(4)	(5) (6) (7) Beginning Inventory			(8) (9) (10) Receipts			(11) (12) (13) Fuel Issued to Generation		
Line No.	Plant	Fuel Type	Month	Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit
1	Cent. AL	Nat. Gas	Dec-13	883,495	3,787	4.29	3,315,036	16,407	4.95	3,472,803	16,940	4.88
2	Cent. AL	Nat. Gas	Jan-14	725,728	3,254	4.48	3,047,830	15,492	5.08	3,047,830	15,416	5.06
3	Cent. AL	Nat. Gas	Feb-14	725,728	3,330	4.59	2,461,566	12,651	5.14	2,461,566	12,659	5.14
4	Cent. AL	Nat. Gas	Mar-14	725,728	3,322	4.58	1,726,917	9,008	5.22	1,726,917	9,068	5.25
5	Cent. AL	Nat. Gas	Apr-14	725,728	3,262	4.49	1,164,592	6,186	5.31	1,227,699	6,594	5.37
6	Cent. AL	Nat. Gas	May-14	662,621	2,854	4.31	1,281,463	6,845	5.34	1,249,909	6,702	5.36
7	Cent. AL	Nat. Gas	Jun-14	694,175	2,997	4.32	3,424,946	16,171	4.72	3,172,519	15,061	4.75
8	Cent. AL	Nat. Gas	Jul-14	946,602	4,107	4.34	3,718,909	17,568	4.72	3,718,909	17,539	4.72
9	Cent. AL	Nat. Gas	Aug-14	946,602	4,136	4.37	3,716,107	17,625	4.74	3,716,107	17,605	4.74
10	Cent. AL	Nat. Gas	Sep-14	946,602	4,156	4.39	3,296,487	15,700	4.76	3,328,040	15,838	4.76
11	Cent. AL	Nat. Gas	Oct-14	915,049	4,018	4.39	1,370,002	7,410	5.41	1,401,556	7,512	5.36
12	Cent. AL	Nat. Gas	Nov-14	883,495	3,916	4.43	2,588,278	13,107	5.06	2,588,278	13,025	5.03
13	Cent. AL	Nat. Gas	Dec-14	883,495	3,998	4.53	3,042,692	15,876	5.22	3,200,459	16,454	5.14

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14 Note: Gulf provides the fuel to operate these units per the Purchase Power Agreement.

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide conventional fuel account balances in dollars and quantities for each fuel type for the test year and the two preceeding years. Include Natural Gas even though no inventory is carried. (Give units in Barrels, Tons, or MCF)

Type of Data Shown:

Projected Test Year Ended 12/31/14

Prior Year Ended 12/31/13

Historical Year Ended 12/31/12

COMPANY: GULF POWER COMPANY

Witness: M. L. Burroughs, S. D. Ritenour

DOCKET NO.: 130140-EI

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
				Fuel Issues (Other)			Adjustments			Ending Inventory		
Line No.	Plant	Fuel Type	Month	Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit
1	Cent. AL	Nat. Gas	Dec-13	0	0	0.00	0	0	0.00	725,728	3,254	4.48
2	Cent. AL	Nat. Gas	Jan-14	0	0	0.00	0	0	0.00	725,728	3,330	4.59
3	Cent. AL	Nat. Gas	Feb-14	0	0	0.00	0	0	0.00	725,728	3,322	4.58
4	Cent. AL	Nat. Gas	Mar-14	0	0	0.00	0	0	0.00	725,728	3,262	4.49
5	Cent. AL	Nat. Gas	Apr-14	0	0	0.00	0	0	0.00	662,621	2,854	4.31
6	Cent. AL	Nat. Gas	May-14	0	0	0.00	0	0	0.00	694,175	2,997	4.32
7	Cent. AL	Nat. Gas	Jun-14	0	0	0.00	0	0	0.00	946,602	4,107	4.34
8	Cent. AL	Nat. Gas	Jul-14	0	0	0.00	0	0	0.00	946,602	4,136	4.37
9	Cent. AL	Nat. Gas	Aug-14	0	0	0.00	0	0	0.00	946,602	4,156	4.39
10	Cent. AL	Nat. Gas	Sep-14	0	0	0.00	0	0	0.00	915,049	4,018	4.39
11	Cent. AL	Nat. Gas	Oct-14	0	0	0.00	0	0	0.00	883,495	3,916	4.43
12	Cent. AL	Nat. Gas	Nov-14	0	0	0.00	0	0	0.00	883,495	3,998	4.53
13	Cent. AL	Nat. Gas	Dec-14	0	0	0.00	0	0	0.00	725,728	3,420	4.71
14	Total									10,507,281	46,770	
15	Cent. AL	Nat. Gas	13 mth avg							808,252	3,598	4.45

16 Note: Gulf provides the fuel to operate these units per the Purchase Power Agreement.

17 Totals may not add due to rounding.

Supporting Schedules:

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide conventional fuel account balances in dollars and quantities for each fuel type for the test year and the two preceding years. Include Natural Gas even though no inventory is carried. (Give units in Barrels, Tons, or MCF)

Type of Data Shown:

COMPANY: GULF POWER COMPANY

Projected Test Year Ended 12/31/14
 Prior Year Ended 12/31/13
 Historical Year Ended 12/31/12

DOCKET NO.: 130140-EI

Witness: M. L. Burroughs, S. D. Ritenour

(1)	(2)	(3)	(4)	(5) (6) (7)			(8) (9) (10)			(11) (12) (13)		
				Beginning Inventory			Receipts			Fuel Issued to Generation		
Line No.	Plant	Fuel Type	Month	Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit
1	Crist	Coal (tons)	Dec-12	282,573	29,016	102.68	90,154	8,939	99.15	94,997	9,673	101.82
2	Crist	Coal (tons)	Jan-13	277,731	28,281	101.83	113,785	14,162	124.46	117,835	12,774	108.41
3	Crist	Coal (tons)	Feb-13	273,681	29,669	108.41	107,000	11,846	110.71	111,744	12,186	109.05
4	Crist	Coal (tons)	Mar-13	268,937	29,329	109.06	127,000	12,546	98.79	122,826	12,990	105.76
5	Crist	Coal (tons)	Apr-13	273,111	28,885	105.76	124,000	12,003	96.80	117,609	12,110	102.97
6	Crist	Coal (tons)	May-13	279,502	28,778	102.96	135,001	13,550	100.37	128,045	13,075	102.11
7	Crist	Coal (tons)	Jun-13	286,458	29,253	102.12	141,999	14,203	100.02	135,605	13,754	101.43
8	Crist	Coal (tons)	Jul-13	292,852	29,702	101.42	165,000	16,515	100.09	157,157	15,864	100.94
9	Crist	Coal (tons)	Aug-13	300,695	30,353	100.94	163,000	15,998	98.15	155,467	15,541	99.96
10	Crist	Coal (tons)	Sep-13	308,228	30,810	99.96	127,999	12,640	98.75	127,970	12,746	99.60
11	Crist	Coal (tons)	Oct-13	308,257	30,704	99.61	131,000	13,010	99.31	128,138	12,752	99.52
12	Crist	Coal (tons)	Nov-13	311,119	30,962	99.52	124,000	12,502	100.82	119,048	11,892	99.89
13	Crist	Coal (tons)	Dec-13	316,071	31,572	99.89	132,000	13,338	101.05	128,094	12,840	100.24

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FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide conventional fuel account balances in dollars and quantities for each fuel type for the test year and the two preceding years. Include Natural Gas even though no inventory is carried. (Give units in Barrels, Tons, or MCF)

Type of Data Shown:

COMPANY: GULF POWER COMPANY

Projected Test Year Ended 12/31/14
 X Prior Year Ended 12/31/13
 Historical Year Ended 12/31/12

DOCKET NO.: 130140-EI

Witness: M. L. Burroughs, S. D. Ritenour

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(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
				Fuel Issues (Other)			Adjustments			Ending Inventory		
Line No.	Plant	Fuel Type	Month	Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit
1	Crist	Coal (tons)	Dec-12	0	0	0.00	0	0	0.00	277,731	28,281	101.83
2	Crist	Coal (tons)	Jan-13	0	0	0.00	0	0	0.00	273,681	29,669	108.41
3	Crist	Coal (tons)	Feb-13	0	0	0.00	0	0	0.00	268,937	29,329	109.06
4	Crist	Coal (tons)	Mar-13	0	0	0.00	0	0	0.00	273,111	28,885	105.76
5	Crist	Coal (tons)	Apr-13	0	0	0.00	0	0	0.00	279,502	28,778	102.96
6	Crist	Coal (tons)	May-13	0	0	0.00	0	0	0.00	286,458	29,253	102.12
7	Crist	Coal (tons)	Jun-13	0	0	0.00	0	0	0.00	292,852	29,702	101.42
8	Crist	Coal (tons)	Jul-13	0	0	0.00	0	0	0.00	300,695	30,353	100.94
9	Crist	Coal (tons)	Aug-13	0	0	0.00	0	0	0.00	308,228	30,810	99.96
10	Crist	Coal (tons)	Sep-13	0	0	0.00	0	0	0.00	308,257	30,704	99.61
11	Crist	Coal (tons)	Oct-13	0	0	0.00	0	0	0.00	311,119	30,962	99.52
12	Crist	Coal (tons)	Nov-13	0	0	0.00	0	0	0.00	316,071	31,572	99.89
13	Crist	Coal (tons)	Dec-13	0	0	0.00	0	0	0.00	319,977	32,070	100.23
14	Total									3,816,619	390,368	
15	Crist	Coal (tons)	13 mth avg							293,586	30,028	102.28

16 Totals may not add due to rounding.

Supporting Schedules:

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide conventional fuel account balances in dollars and quantities for each fuel type for the test year and the two preceding years. Include Natural Gas even though no inventory is carried. (Give units in Barrels, Tons, or MCF)

Type of Data Shown:

COMPANY: GULF POWER COMPANY

Projected Test Year Ended 12/31/14

 X Prior Year Ended 12/31/13

Historical Year Ended 12/31/12

DOCKET NO.: 130140-EI

Witness: M. L. Burroughs, S. D. Ritenour

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(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
				Beginning Inventory			Receipts			Fuel Issued to Generation		
Line No.	Plant	Fuel Type	Month	Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit
1	Smith	Coal (tons)	Dec-12	211,418	23,497	111.14	24,241	2,463	101.60	24,646	2,715	110.16
2	Smith	Coal (tons)	Jan-13	211,013	23,245	110.16	37,999	6,727	177.03	41,963	5,051	120.37
3	Smith	Coal (tons)	Feb-13	207,049	24,921	120.36	33,999	4,624	136.00	33,979	4,165	122.58
4	Smith	Coal (tons)	Mar-13	207,069	25,380	122.57	38,001	5,081	133.71	48,341	6,009	124.30
5	Smith	Coal (tons)	Apr-13	196,729	24,452	124.29	44,000	5,733	130.30	44,183	5,540	125.39
6	Smith	Coal (tons)	May-13	196,546	24,645	125.39	30,000	4,164	138.80	30,383	3,864	127.18
7	Smith	Coal (tons)	Jun-13	196,163	24,945	127.16	30,001	4,163	138.76	33,009	4,248	128.69
8	Smith	Coal (tons)	Jul-13	193,155	24,860	128.70	30,001	4,164	138.80	44,556	5,795	130.06
9	Smith	Coal (tons)	Aug-13	178,600	23,229	130.06	29,999	4,163	138.77	42,604	5,594	131.30
10	Smith	Coal (tons)	Sep-13	165,995	21,798	131.32	30,001	4,164	138.80	29,954	3,968	132.47
11	Smith	Coal (tons)	Oct-13	166,042	21,994	132.46	30,000	4,164	138.80	36,238	4,835	133.42
12	Smith	Coal (tons)	Nov-13	159,804	21,323	133.43	29,999	4,163	138.77	35,107	4,714	134.28
13	Smith	Coal (tons)	Dec-13	154,696	20,772	134.28	30,000	4,164	138.80	44,213	5,969	135.01

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide conventional fuel account balances in dollars and quantities for each fuel type for the test year and the two preceding years. Include Natural Gas even though no inventory is carried. (Give units in Barrels, Tons, or MCF)

Type of Data Shown:

COMPANY: GULF POWER COMPANY

Projected Test Year Ended 12/31/14

X Prior Year Ended 12/31/13

Historical Year Ended 12/31/12

DOCKET NO.: 130140-EI

Witness: M. L. Burroughs, S. D. Ritenour

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
				Fuel Issues (Other)			Adjustments			Ending Inventory		
Line No.	Plant	Fuel Type	Month	Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit
1	Smith	Coal (tons)	Dec-12	0	0	0.00	0	0	0.00	211,013	23,245	110.16
2	Smith	Coal (tons)	Jan-13	0	0	0.00	0	0	0.00	207,049	24,921	120.36
3	Smith	Coal (tons)	Feb-13	0	0	0.00	0	0	0.00	207,069	25,380	122.57
4	Smith	Coal (tons)	Mar-13	0	0	0.00	0	0	0.00	196,729	24,452	124.29
5	Smith	Coal (tons)	Apr-13	0	0	0.00	0	0	0.00	196,546	24,645	125.39
6	Smith	Coal (tons)	May-13	0	0	0.00	0	0	0.00	196,163	24,945	127.16
7	Smith	Coal (tons)	Jun-13	0	0	0.00	0	0	0.00	193,155	24,860	128.70
8	Smith	Coal (tons)	Jul-13	0	0	0.00	0	0	0.00	178,600	23,229	130.06
9	Smith	Coal (tons)	Aug-13	0	0	0.00	0	0	0.00	165,995	21,798	131.32
10	Smith	Coal (tons)	Sep-13	0	0	0.00	0	0	0.00	166,042	21,994	132.46
11	Smith	Coal (tons)	Oct-13	0	0	0.00	0	0	0.00	159,804	21,323	133.43
12	Smith	Coal (tons)	Nov-13	0	0	0.00	0	0	0.00	154,696	20,772	134.28
13	Smith	Coal (tons)	Dec-13	0	0	0.00	0	0	0.00	140,483	18,967	135.01
14	Total									2,373,344	300,531	
15	Smith	Coal (tons)	13 mth avg							182,565	23,118	126.63

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16 Totals may not add due to rounding.

Supporting Schedules:

Recap Schedules:

FUEL INVENTORY BY PLANT

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide conventional fuel account balances in dollars and quantities for each fuel type for the test year and the two preceding years. Include Natural Gas even though no inventory is carried. (Give units in Barrels, Tons, or MCF)

Type of Data Shown:

COMPANY: GULF POWER COMPANY

Projected Test Year Ended 12/31/14
 X Prior Year Ended 12/31/13
 Historical Year Ended 12/31/12

DOCKET NO.: 130140-EI

Witness: M. L. Burroughs, S. D. Ritenour

(1)	(2)	(3)	(4)	(5) (6) (7)			(8) (9) (10)			(11) (12) (13)		
				Beginning Inventory			Receipts			Fuel Issued to Generation		
Line No.	Plant	Fuel Type	Month	Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit
1	Scholz	Coal (tons)	Dec-12	37,396	3,252	86.96	0	0	0.00	0	0	0.00
2	Scholz	Coal (tons)	Jan-13	37,396	3,252	86.96	-1	-1	1000.00	2,468	214	86.71
3	Scholz	Coal (tons)	Feb-13	34,927	3,037	86.95	1	0	0.00	1,197	104	86.88
4	Scholz	Coal (tons)	Mar-13	33,731	2,933	86.95	0	0	0.00	0	0	0.00
5	Scholz	Coal (tons)	Apr-13	33,731	2,933	86.95	0	0	0.00	0	0	0.00
6	Scholz	Coal (tons)	May-13	33,731	2,933	86.95	0	0	0.00	0	0	0.00
7	Scholz	Coal (tons)	Jun-13	33,731	2,933	86.95	1	0	0.00	2,067	180	87.08
8	Scholz	Coal (tons)	Jul-13	31,665	2,753	86.94	0	-1	0.00	2,078	180	86.62
9	Scholz	Coal (tons)	Aug-13	29,587	2,572	86.93	-1	0	0.00	3,718	323	86.87
10	Scholz	Coal (tons)	Sep-13	25,868	2,249	86.94	0	0	0.00	0	0	0.00
11	Scholz	Coal (tons)	Oct-13	25,868	2,249	86.94	0	0	0.00	0	0	0.00
12	Scholz	Coal (tons)	Nov-13	25,868	2,249	86.94	0	0	0.00	0	0	0.00
13	Scholz	Coal (tons)	Dec-13	25,868	2,249	86.94	1	0	0.00	1,197	104	86.88

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FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide conventional fuel account balances in dollars and quantities for each fuel type for the test year and the two preceding years. Include Natural Gas even though no inventory is carried. (Give units in Barrels, Tons, or MCF)

Type of Data Shown:

COMPANY: GULF POWER COMPANY

Projected Test Year Ended 12/31/14
 X Prior Year Ended 12/31/13
 Historical Year Ended 12/31/12

DOCKET NO.: 130140-EI

Witness: M. L. Burroughs, S. D. Ritenour

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
				Fuel Issues (Other)			Adjustments			Ending Inventory		
Line No.	Plant	Fuel Type	Month	Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit
1	Scholz	Coal (tons)	Dec-12	0	0	0.00	0	0	0.00	37,396	3,252	86.96
2	Scholz	Coal (tons)	Jan-13	0	0	0.00	0	0	0.00	34,927	3,037	86.95
3	Scholz	Coal (tons)	Feb-13	0	0	0.00	0	0	0.00	33,731	2,933	86.95
4	Scholz	Coal (tons)	Mar-13	0	0	0.00	0	0	0.00	33,731	2,933	86.95
5	Scholz	Coal (tons)	Apr-13	0	0	0.00	0	0	0.00	33,731	2,933	86.95
6	Scholz	Coal (tons)	May-13	0	0	0.00	0	0	0.00	33,731	2,933	86.95
7	Scholz	Coal (tons)	Jun-13	0	0	0.00	0	0	0.00	31,665	2,753	86.94
8	Scholz	Coal (tons)	Jul-13	0	0	0.00	0	0	0.00	29,587	2,572	86.93
9	Scholz	Coal (tons)	Aug-13	0	0	0.00	0	0	0.00	25,868	2,249	86.94
10	Scholz	Coal (tons)	Sep-13	0	0	0.00	0	0	0.00	25,868	2,249	86.94
11	Scholz	Coal (tons)	Oct-13	0	0	0.00	0	0	0.00	25,868	2,249	86.94
12	Scholz	Coal (tons)	Nov-13	0	0	0.00	0	0	0.00	25,868	2,249	86.94
13	Scholz	Coal (tons)	Dec-13	0	0	0.00	0	0	0.00	24,672	2,145	86.94
14	Total									396,643	34,487	
15	Scholz	Coal (tons)	13 mth avg							30,511	2,653	86.95

16 Totals may not add due to rounding.

Supporting Schedules:

Recap Schedules:

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FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide conventional fuel account balances in dollars and quantities for each fuel type for the test year and the two preceding years. Include Natural Gas even though no inventory is carried. (Give units in Barrels, Tons, or MCF)

Type of Data Shown:

COMPANY: GULF POWER COMPANY

Projected Test Year Ended 12/31/14
 X Prior Year Ended 12/31/13
 Historical Year Ended 12/31/12

DOCKET NO.: 130140-EI

Witness: M. L. Burroughs, S. D. Ritenour

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
				Beginning Inventory			Receipts			Fuel Issued to Generation		
Line No.	Plant	Fuel Type	Month	Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit
1	Daniel	Coal (tons)	Dec-12	375,296	38,959	103.81	36,772	5,142	139.83	0	0	0.00
2	Daniel	Coal (tons)	Jan-13	412,068	44,101	107.02	12,200	284	23.28	34,240	3,582	104.61
3	Daniel	Coal (tons)	Feb-13	390,028	40,803	104.62	12,201	1,532	125.56	2,872	302	105.15
4	Daniel	Coal (tons)	Mar-13	399,357	42,033	105.25	18,300	2,282	124.70	0	0	0.00
5	Daniel	Coal (tons)	Apr-13	417,657	44,315	106.10	12,200	1,519	124.51	0	0	0.00
6	Daniel	Coal (tons)	May-13	429,857	45,834	106.63	12,200	1,527	125.16	0	0	0.00
7	Daniel	Coal (tons)	Jun-13	442,057	47,361	107.14	18,300	2,305	125.96	46,587	5,026	107.88
8	Daniel	Coal (tons)	Jul-13	413,770	44,640	107.89	30,499	3,836	125.77	74,825	8,164	109.11
9	Daniel	Coal (tons)	Aug-13	369,444	40,312	109.12	30,500	3,847	126.13	77,337	8,539	110.41
10	Daniel	Coal (tons)	Sep-13	322,607	35,620	110.41	30,501	3,891	127.57	44,576	4,988	111.90
11	Daniel	Coal (tons)	Oct-13	308,532	34,523	111.89	30,500	3,905	128.03	9,462	1,072	113.30
12	Daniel	Coal (tons)	Nov-13	329,570	37,356	113.35	30,500	3,895	127.70	17,018	1,949	114.53
13	Daniel	Coal (tons)	Dec-13	343,052	39,302	114.57	28,074	3,600	128.23	9,839	1,137	115.56

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FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide conventional fuel account balances in dollars and quantities for each fuel type for the test year and the two preceding years. Include Natural Gas even though no inventory is carried. (Give units in Barrels, Tons, or MCF)

Type of Data Shown:

COMPANY: GULF POWER COMPANY

Projected Test Year Ended 12/31/14
 Prior Year Ended 12/31/13
 Historical Year Ended 12/31/12
 Witness: M. L. Burroughs, S. D. Ritenour

DOCKET NO.: 130140-EI

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(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
				Fuel Issues (Other)			Adjustments			Ending Inventory		
Line No.	Plant	Fuel Type	Month	Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit
1	Daniel	Coal (tons)	Dec-12	0	0	0.00	0	0	0.00	412,068	44,101	107.02
2	Daniel	Coal (tons)	Jan-13	0	0	0.00	0	0	0.00	390,028	40,803	104.62
3	Daniel	Coal (tons)	Feb-13	0	0	0.00	0	0	0.00	399,357	42,033	105.25
4	Daniel	Coal (tons)	Mar-13	0	0	0.00	0	0	0.00	417,657	44,315	106.10
5	Daniel	Coal (tons)	Apr-13	0	0	0.00	0	0	0.00	429,857	45,834	106.63
6	Daniel	Coal (tons)	May-13	0	0	0.00	0	0	0.00	442,057	47,361	107.14
7	Daniel	Coal (tons)	Jun-13	0	0	0.00	0	0	0.00	413,770	44,640	107.89
8	Daniel	Coal (tons)	Jul-13	0	0	0.00	0	0	0.00	369,444	40,312	109.12
9	Daniel	Coal (tons)	Aug-13	0	0	0.00	0	0	0.00	322,607	35,620	110.41
10	Daniel	Coal (tons)	Sep-13	0	0	0.00	0	0	0.00	308,532	34,523	111.89
11	Daniel	Coal (tons)	Oct-13	0	0	0.00	0	0	0.00	329,570	37,356	113.35
12	Daniel	Coal (tons)	Nov-13	0	0	0.00	0	0	0.00	343,052	39,302	114.57
13	Daniel	Coal (tons)	Dec-13	0	0	0.00	0	0	0.00	361,287	41,765	115.60
14	Total									4,939,286	537,965	
15	Daniel	Coal (tons)	13 mth avg							379,945	41,382	108.92

16 Totals may not add due to rounding.

Supporting Schedules:

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide conventional fuel account balances in dollars and quantities for each fuel type for the test year and the two preceding years. Include Natural Gas even though no inventory is carried. (Give units in Barrels, Tons, or MCF)

Type of Data Shown:

COMPANY: GULF POWER COMPANY

Projected Test Year Ended 12/31/14

 X Prior Year Ended 12/31/13

Historical Year Ended 12/31/12

DOCKET NO.: 130140-EI

Witness: M. L. Burroughs, S. D. Ritenour

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
				Beginning Inventory			Receipts			Fuel Issued to Generation		
Line No.	Plant	Fuel Type	Month	Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit
1	Scherer	Coal (tons)	Dec-12	166,774	7,409	44.43	51,608	2,387	46.25	59,629	2,675	44.86
2	Scherer	Coal (tons)	Jan-13	172,410	7,728	44.82	47,358	1,707	36.04	74,565	3,201	42.93
3	Scherer	Coal (tons)	Feb-13	145,203	6,234	42.93	38,696	1,744	45.07	19,161	831	43.37
4	Scherer	Coal (tons)	Mar-13	164,738	7,147	43.38	38,039	1,704	44.80	0	0	0.00
5	Scherer	Coal (tons)	Apr-13	202,777	8,851	43.65	55,824	2,495	44.69	57,873	2,539	43.87
6	Scherer	Coal (tons)	May-13	200,728	8,807	43.88	54,575	2,448	44.88	72,818	3,210	44.08
7	Scherer	Coal (tons)	Jun-13	182,485	8,045	44.09	55,978	2,513	44.89	73,476	3,253	44.27
8	Scherer	Coal (tons)	Jul-13	164,987	7,305	44.28	68,325	3,061	44.80	77,410	3,439	44.43
9	Scherer	Coal (tons)	Aug-13	155,902	6,927	44.43	65,353	2,937	44.94	77,767	3,467	44.58
10	Scherer	Coal (tons)	Sep-13	143,488	6,397	44.58	67,013	3,021	45.08	74,026	3,312	44.74
11	Scherer	Coal (tons)	Oct-13	136,475	6,106	44.74	71,232	3,225	45.27	78,897	3,544	44.92
12	Scherer	Coal (tons)	Nov-13	128,810	5,787	44.93	71,587	3,239	45.25	74,423	3,352	45.04
13	Scherer	Coal (tons)	Dec-13	125,974	5,674	45.04	66,100	2,996	45.33	82,743	3,735	45.14

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FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide conventional fuel account balances in dollars and quantities for each fuel type for the test year and the two preceeding years. Include Natural Gas even though no inventory is carried. (Give units in Barrels, Tons, or MCF)

Type of Data Shown:

COMPANY: GULF POWER COMPANY

Projected Test Year Ended 12/31/14

 X Prior Year Ended 12/31/13

Historical Year Ended 12/31/12

DOCKET NO.: 130140-EI

Witness: M. L. Burroughs, S. D. Ritenour

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(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
				Fuel Issues (Other)			Adjustments			Ending Inventory		
Line No.	Plant	Fuel Type	Month	Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit
1	Scherer	Coal (tons)	Dec-12	0	0	0.00	13,658	606	0.00	172,410	7,728	44.82
2	Scherer	Coal (tons)	Jan-13	0	0	0.00	0	0	0.00	145,203	6,234	42.93
3	Scherer	Coal (tons)	Feb-13	0	0	0.00	0	0	0.00	164,738	7,147	43.38
4	Scherer	Coal (tons)	Mar-13	0	0	0.00	0	0	0.00	202,777	8,851	43.65
5	Scherer	Coal (tons)	Apr-13	0	0	0.00	0	0	0.00	200,728	8,807	43.88
6	Scherer	Coal (tons)	May-13	0	0	0.00	0	0	0.00	182,485	8,045	44.09
7	Scherer	Coal (tons)	Jun-13	0	0	0.00	0	0	0.00	164,987	7,305	44.28
8	Scherer	Coal (tons)	Jul-13	0	0	0.00	0	0	0.00	155,902	6,927	44.43
9	Scherer	Coal (tons)	Aug-13	0	0	0.00	0	0	0.00	143,488	6,397	44.58
10	Scherer	Coal (tons)	Sep-13	0	0	0.00	0	0	0.00	136,475	6,106	44.74
11	Scherer	Coal (tons)	Oct-13	0	0	0.00	0	0	0.00	128,810	5,787	44.93
12	Scherer	Coal (tons)	Nov-13	0	0	0.00	0	0	0.00	125,974	5,674	45.04
13	Scherer	Coal (tons)	Dec-13	0	0	0.00	0	0	0.00	109,331	4,935	45.14
14	Total									2,033,308	89,943	
15	Scherer	Coal (tons)	13 mth avg							156,408	6,919	44.24

16 Totals may not add due to rounding.

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide conventional fuel account balances in dollars and quantities for each fuel type for the test year and the two preceding years. Include Natural Gas even though no inventory is carried. (Give units in Barrels, Tons, or MCF)

Type of Data Shown:

COMPANY: GULF POWER COMPANY

Projected Test Year Ended 12/31/14
 Prior Year Ended 12/31/13
 Historical Year Ended 12/31/12

DOCKET NO.: 130140-EI

Witness: M. L. Burroughs, S. D. Ritenour

(1)	(2)	(3)	(4)	(5)			(6)			(7)		
				Beginning Inventory			Receipts			Fuel Issued to Generation		
Line No.	Plant	Fuel Type	Month	Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit
1	Cent. AL	CT Oil	Dec-12	9,283	770	82.95	0	0	0.00	0	0	0.00
2	Cent. AL	CT Oil	Jan-13	9,283	770	82.95	0	0	0.00	0	0	0.00
3	Cent. AL	CT Oil	Feb-13	9,283	770	82.95	0	0	0.00	0	0	0.00
4	Cent. AL	CT Oil	Mar-13	9,283	770	82.95	0	0	0.00	0	0	0.00
5	Cent. AL	CT Oil	Apr-13	9,283	770	82.95	0	0	0.00	0	0	0.00
6	Cent. AL	CT Oil	May-13	9,283	770	82.95	0	0	0.00	0	0	0.00
7	Cent. AL	CT Oil	Jun-13	9,283	770	82.95	0	0	0.00	0	0	0.00
8	Cent. AL	CT Oil	Jul-13	9,283	770	82.95	0	0	0.00	0	0	0.00
9	Cent. AL	CT Oil	Aug-13	9,283	770	82.95	0	0	0.00	0	0	0.00
10	Cent. AL	CT Oil	Sep-13	9,283	770	82.95	0	0	0.00	0	0	0.00
11	Cent. AL	CT Oil	Oct-13	9,283	770	82.95	0	0	0.00	0	0	0.00
12	Cent. AL	CT Oil	Nov-13	9,283	770	82.95	0	0	0.00	0	0	0.00
13	Cent. AL	CT Oil	Dec-13	9,283	770	82.95	0	0	0.00	0	0	0.00

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14 Note: Gulf provides the fuel to operate these units per the Purchase Power Agreement.

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide conventional fuel account balances in dollars and quantities for each fuel type for the test year and the two preceding years. Include Natural Gas even though no inventory is carried. (Give units in Barrels, Tons, or MCF)

Type of Data Shown:

COMPANY: GULF POWER COMPANY

Projected Test Year Ended 12/31/14
 Prior Year Ended 12/31/13
 Historical Year Ended 12/31/12

DOCKET NO.: 130140-EI

Witness: M. L. Burroughs, S. D. Ritenour

(1)	(2)	(3)	(4)	(5) Fuel Issues (Other)			(8) Adjustments			(11) Ending Inventory		
Line No.	Plant	Fuel Type	Month	Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit
1	Cent. AL	CT Oil	Dec-12	0	0	0.00	0	0	0.00	9,283	770	82.95
2	Cent. AL	CT Oil	Jan-13	0	0	0.00	0	0	0.00	9,283	770	82.95
3	Cent. AL	CT Oil	Feb-13	0	0	0.00	0	0	0.00	9,283	770	82.95
4	Cent. AL	CT Oil	Mar-13	0	0	0.00	0	0	0.00	9,283	770	82.95
5	Cent. AL	CT Oil	Apr-13	0	0	0.00	0	0	0.00	9,283	770	82.95
6	Cent. AL	CT Oil	May-13	0	0	0.00	0	0	0.00	9,283	770	82.95
7	Cent. AL	CT Oil	Jun-13	0	0	0.00	0	0	0.00	9,283	770	82.95
8	Cent. AL	CT Oil	Jul-13	0	0	0.00	0	0	0.00	9,283	770	82.95
9	Cent. AL	CT Oil	Aug-13	0	0	0.00	0	0	0.00	9,283	770	82.95
10	Cent. AL	CT Oil	Sep-13	0	0	0.00	0	0	0.00	9,283	770	82.95
11	Cent. AL	CT Oil	Oct-13	0	0	0.00	0	0	0.00	9,283	770	82.95
12	Cent. AL	CT Oil	Nov-13	0	0	0.00	0	0	0.00	9,283	770	82.95
13	Cent. AL	CT Oil	Dec-13	0	0	0.00	0	0	0.00	9,283	770	82.95
14	Total									120,679	10,010	
15	Cent. AL	CT Oil	13 mth avg							9,283	770	82.95

16 Note: Gulf provides the fuel to operate these units per the Purchase Power Agreement.

17 Totals may not add due to rounding.

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide conventional fuel account balances in dollars and quantities for each fuel type for the test year and the two preceding years. Include Natural Gas even though no inventory is carried. (Give units in Barrels, Tons, or MCF)

Type of Data Shown:

COMPANY: GULF POWER COMPANY

Projected Test Year Ended 12/31/14
 Prior Year Ended 12/31/13
 Historical Year Ended 12/31/12

DOCKET NO.: 130140-EI

Witness: M. L. Burroughs, S. D. Ritenour

(1)	(2)	(3)	(4)	(5)			(8)			(11)		
				Beginning Inventory			Receipts			Fuel Issued to Generation		
Line No.	Plant	Fuel Type	Month	Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit
1	Baconton	CT Oil	Dec-12	8,077	696	86.17	0	0	0.00	0	0	0.00
2	Baconton	CT Oil	Jan-13	8,077	696	86.17	0	0	0.00	0	0	0.00
3	Baconton	CT Oil	Feb-13	8,077	696	86.17	0	0	0.00	0	0	0.00
4	Baconton	CT Oil	Mar-13	8,077	696	86.17	0	0	0.00	0	0	0.00
5	Baconton	CT Oil	Apr-13	8,077	696	86.17	0	0	0.00	0	0	0.00
6	Baconton	CT Oil	May-13	8,077	696	86.17	0	0	0.00	0	0	0.00
7	Baconton	CT Oil	Jun-13	8,077	696	86.17	0	0	0.00	0	0	0.00
8	Baconton	CT Oil	Jul-13	8,077	696	86.17	0	0	0.00	0	0	0.00
9	Baconton	CT Oil	Aug-13	8,077	696	86.17	0	0	0.00	0	0	0.00
10	Baconton	CT Oil	Sep-13	8,077	696	86.17	0	0	0.00	0	0	0.00
11	Baconton	CT Oil	Oct-13	8,077	696	86.17	0	0	0.00	0	0	0.00
12	Baconton	CT Oil	Nov-13	8,077	696	86.17	0	0	0.00	0	0	0.00
13	Baconton	CT Oil	Dec-13	8,077	696	86.17	0	0	0.00	0	0	0.00

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14 Note: Gulf provides the fuel to operate these units per the Purchase Power Agreement.

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide conventional fuel account balances in dollars and quantities for each fuel type for the test year and the two preceding years. Include Natural Gas even though no inventory is carried. (Give units in Barrels, Tons, or MCF)

Type of Data Shown:

Projected Test Year Ended 12/31/14
 X Prior Year Ended 12/31/13
 Historical Year Ended 12/31/12

COMPANY: GULF POWER COMPANY

Witness: M. L. Burroughs, S. D. Ritenour

DOCKET NO.: 130140-EI

(1)	(2)	(3)	(4)	(5) Fuel Issues (Other)			(8) Adjustments			(11) Ending Inventory		
Line No.	Plant	Fuel Type	Month	Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit
1	Baconton	CT Oil	Dec-12	0	0	0.00	0	0	0.00	8,077	696	86.17
2	Baconton	CT Oil	Jan-13	0	0	0.00	0	0	0.00	8,077	696	86.17
3	Baconton	CT Oil	Feb-13	0	0	0.00	0	0	0.00	8,077	696	86.17
4	Baconton	CT Oil	Mar-13	0	0	0.00	0	0	0.00	8,077	696	86.17
5	Baconton	CT Oil	Apr-13	0	0	0.00	0	0	0.00	8,077	696	86.17
6	Baconton	CT Oil	May-13	0	0	0.00	0	0	0.00	8,077	696	86.17
7	Baconton	CT Oil	Jun-13	0	0	0.00	0	0	0.00	8,077	696	86.17
8	Baconton	CT Oil	Jul-13	0	0	0.00	0	0	0.00	8,077	696	86.17
9	Baconton	CT Oil	Aug-13	0	0	0.00	0	0	0.00	8,077	696	86.17
10	Baconton	CT Oil	Sep-13	0	0	0.00	0	0	0.00	8,077	696	86.17
11	Baconton	CT Oil	Oct-13	0	0	0.00	0	0	0.00	8,077	696	86.17
12	Baconton	CT Oil	Nov-13	0	0	0.00	0	0	0.00	8,077	696	86.17
13	Baconton	CT Oil	Dec-13	0	0	0.00	0	0	0.00	8,077	696	86.17
14	Total									105,001	9,048	
15	Baconton	CT Oil	13 mth avg							8,077	696	86.17

16 Note: Gulf provides the fuel to operate these units per the Purchase Power Agreement.

17 Totals may not add due to rounding.

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide conventional fuel account balances in dollars and quantities for each fuel type for the test year and the two preceeding years. Include Natural Gas even though no inventory is carried. (Give units in Barrels, Tons, or MCF)

Type of Data Shown:

Projected Test Year Ended 12/31/14
 X Prior Year Ended 12/31/13
 Historical Year Ended 12/31/12

COMPANY: GULF POWER COMPANY

Witness: M. L. Burroughs, S. D. Ritenour

DOCKET NO.: 130140-EI

(1)	(2)	(3)	(4)	(5)			(8)			(11)		
				Beginning Inventory			Receipts			Fuel Issued to Generation		
Line No.	Plant	Fuel Type	Month	Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit
1	Dahlberg	CT Oil	Dec-12	10,998	990	90.02	0	0	0.00	87	8	91.95
2	Dahlberg	CT Oil	Jan-13	10,911	982	90.00	0	0	0.00	0	0	0.00
3	Dahlberg	CT Oil	Feb-13	10,911	982	90.00	0	0	0.00	0	0	0.00
4	Dahlberg	CT Oil	Mar-13	10,911	982	90.00	0	0	0.00	0	0	0.00
5	Dahlberg	CT Oil	Apr-13	10,911	982	90.00	0	0	0.00	0	0	0.00
6	Dahlberg	CT Oil	May-13	10,911	982	90.00	0	0	0.00	0	0	0.00
7	Dahlberg	CT Oil	Jun-13	10,911	982	90.00	0	0	0.00	0	0	0.00
8	Dahlberg	CT Oil	Jul-13	10,911	982	90.00	0	0	0.00	0	0	0.00
9	Dahlberg	CT Oil	Aug-13	10,911	982	90.00	0	0	0.00	0	0	0.00
10	Dahlberg	CT Oil	Sep-13	10,911	982	90.00	0	0	0.00	0	0	0.00
11	Dahlberg	CT Oil	Oct-13	10,911	982	90.00	0	0	0.00	0	0	0.00
12	Dahlberg	CT Oil	Nov-13	10,911	982	90.00	0	0	0.00	0	0	0.00
13	Dahlberg	CT Oil	Dec-13	10,911	982	90.00	0	0	0.00	0	0	0.00

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14 Note: Gulf provides the fuel to operate these units per the Purchase Power Agreement.

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide conventional fuel account balances in dollars and quantities for each fuel type for the test year and the two preceding years. Include Natural Gas even though no inventory is carried. (Give units in Barrels, Tons, or MCF)

Type of Data Shown:

COMPANY: GULF POWER COMPANY

Projected Test Year Ended 12/31/14
 X Prior Year Ended 12/31/13
 Historical Year Ended 12/31/12

DOCKET NO.: 130140-EI

Witness: M. L. Burroughs, S. D. Ritenour

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(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
				Fuel Issues (Other)			Adjustments			Ending Inventory		
Line No.	Plant	Fuel Type	Month	Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit
1	Dahlberg	CT Oil	Dec-12	0	0	0.00	0	0	0.00	10,911	982	90.00
2	Dahlberg	CT Oil	Jan-13	0	0	0.00	0	0	0.00	10,911	982	90.00
3	Dahlberg	CT Oil	Feb-13	0	0	0.00	0	0	0.00	10,911	982	90.00
4	Dahlberg	CT Oil	Mar-13	0	0	0.00	0	0	0.00	10,911	982	90.00
5	Dahlberg	CT Oil	Apr-13	0	0	0.00	0	0	0.00	10,911	982	90.00
6	Dahlberg	CT Oil	May-13	0	0	0.00	0	0	0.00	10,911	982	90.00
7	Dahlberg	CT Oil	Jun-13	0	0	0.00	0	0	0.00	10,911	982	90.00
8	Dahlberg	CT Oil	Jul-13	0	0	0.00	0	0	0.00	10,911	982	90.00
9	Dahlberg	CT Oil	Aug-13	0	0	0.00	0	0	0.00	10,911	982	90.00
10	Dahlberg	CT Oil	Sep-13	0	0	0.00	0	0	0.00	10,911	982	90.00
11	Dahlberg	CT Oil	Oct-13	0	0	0.00	0	0	0.00	10,911	982	90.00
12	Dahlberg	CT Oil	Nov-13	0	0	0.00	0	0	0.00	10,911	982	90.00
13	Dahlberg	CT Oil	Dec-13	0	0	0.00	0	0	0.00	10,911	982	90.00
14	Total									141,843	12,766	
15	Dahlberg	CT Oil	13 mth avg							10,911	982	90.00

16 Note: Gulf provides the fuel to operate these units per the Purchase Power Agreement.

17 Totals may not add due to rounding.

Supporting Schedules:

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide conventional fuel account balances in dollars and quantities for each fuel type for the test year and the two preceeding years. Include Natural Gas even though no inventory is carried. (Give units in Barrels, Tons, or MCF)

Type of Data Shown:

COMPANY: GULF POWER COMPANY

Projected Test Year Ended 12/31/14
 Prior Year Ended 12/31/13
 Historical Year Ended 12/31/12

DOCKET NO.: 130140-EI

Witness: M. L. Burroughs, S. D. Ritenour

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
				Beginning Inventory			Receipts			Fuel Issued to Generation		
Line No.	Plant	Fuel Type	Month	Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit
1	Smith	CT Oil	Dec-12	6,120	653	106.70	0	0	0.00	93	10	107.53
2	Smith	CT Oil	Jan-13	5,955	635	106.63	1188	143	120.37	0	0	0.00
3	Smith	CT Oil	Feb-13	7,143	778	108.92	0	0	0.00	0	0	0.00
4	Smith	CT Oil	Mar-13	7,143	778	108.92	0	0	0.00	0	0	0.00
5	Smith	CT Oil	Apr-13	7,143	778	108.92	0	0	0.00	0	0	0.00
6	Smith	CT Oil	May-13	7,143	778	108.92	0	0	0.00	0	0	0.00
7	Smith	CT Oil	Jun-13	7,143	778	108.92	0	0	0.00	0	0	0.00
8	Smith	CT Oil	Jul-13	7,143	778	108.92	0	0	0.00	0	0	0.00
9	Smith	CT Oil	Aug-13	7,143	778	108.92	0	0	0.00	0	0	0.00
10	Smith	CT Oil	Sep-13	7,143	778	108.92	0	0	0.00	0	0	0.00
11	Smith	CT Oil	Oct-13	7,143	778	108.92	0	0	0.00	0	0	0.00
12	Smith	CT Oil	Nov-13	7,143	778	108.92	0	0	0.00	0	0	0.00
13	Smith	CT Oil	Dec-13	7,143	778	108.92	0	0	0.00	0	0	0.00

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FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide conventional fuel account balances in dollars and quantities for each fuel type for the test year and the two preceeding years. Include Natural Gas even though no inventory is carried. (Give units in Barrels, Tons, or MCF)

Type of Data Shown:

COMPANY: GULF POWER COMPANY

Projected Test Year Ended 12/31/14

X Prior Year Ended 12/31/13

Historical Year Ended 12/31/12

DOCKET NO.: 130140-EI

Witness: M. L. Burroughs, S. D. Ritenour

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
				Fuel Issues (Other)			Adjustments			Ending Inventory		
Line No.	Plant	Fuel Type	Month	Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit
1	Smith	CT Oil	Dec-12	0	0	0.00	-73	-8	109.59	5,955	635	106.63
2	Smith	CT Oil	Jan-13	0	0	0.00	0	0	0.00	7,143	778	108.92
3	Smith	CT Oil	Feb-13	0	0	0.00	0	0	0.00	7,143	778	108.92
4	Smith	CT Oil	Mar-13	0	0	0.00	0	0	0.00	7,143	778	108.92
5	Smith	CT Oil	Apr-13	0	0	0.00	0	0	0.00	7,143	778	108.92
6	Smith	CT Oil	May-13	0	0	0.00	0	0	0.00	7,143	778	108.92
7	Smith	CT Oil	Jun-13	0	0	0.00	0	0	0.00	7,143	778	108.92
8	Smith	CT Oil	Jul-13	0	0	0.00	0	0	0.00	7,143	778	108.92
9	Smith	CT Oil	Aug-13	0	0	0.00	0	0	0.00	7,143	778	108.92
10	Smith	CT Oil	Sep-13	0	0	0.00	0	0	0.00	7,143	778	108.92
11	Smith	CT Oil	Oct-13	0	0	0.00	0	0	0.00	7,143	778	108.92
12	Smith	CT Oil	Nov-13	0	0	0.00	0	0	0.00	7,143	778	108.92
13	Smith	CT Oil	Dec-13	0	0	0.00	0	0	0.00	7,143	778	108.92
14	Total									91,671	9,971	
15	Smith	CT Oil	13 mth avg							7,052	767	108.76

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16 Totals may not add due to rounding.

Supporting Schedules:

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide conventional fuel account balances in dollars and quantities for each fuel type for the test year and the two preceeding years. Include Natural Gas even though no inventory is carried. (Give units in Barrels, Tons, or MCF)

Type of Data Shown:

COMPANY: GULF POWER COMPANY

Projected Test Year Ended 12/31/14
 Prior Year Ended 12/31/13
 Historical Year Ended 12/31/12

DOCKET NO.: 130140-EI

Witness: M. L. Burroughs, S. D. Ritenour

(1)	(2)	(3)	(4)	(5)			(9)			(11)		
				Beginning Inventory			Receipts			Fuel Issued to Generation		
Line No.	Plant	Fuel Type	Month	Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit
1	Crist	Oil	Dec-12	2,826	340	120.31	0	0	0.00	175	21	120.00
2	Crist	Oil	Jan-13	2,652	319	120.29	1816	231	127.20	182	22	120.88
3	Crist	Oil	Feb-13	4,286	528	123.19	182	23	126.37	182	22	120.88
4	Crist	Oil	Mar-13	4,286	529	123.43	182	23	126.37	182	22	120.88
5	Crist	Oil	Apr-13	4,286	530	123.66	182	22	120.88	182	22	120.88
6	Crist	Oil	May-13	4,286	530	123.66	182	23	126.37	182	22	120.88
7	Crist	Oil	Jun-13	4,286	531	123.89	182	23	126.37	182	22	120.88
8	Crist	Oil	Jul-13	4,286	532	124.13	182	22	120.88	182	22	120.88
9	Crist	Oil	Aug-13	4,286	532	124.13	182	23	126.37	182	22	120.88
10	Crist	Oil	Sep-13	4,286	533	124.36	182	22	120.88	182	22	120.88
11	Crist	Oil	Oct-13	4,286	533	124.36	154	20	129.87	154	19	123.38
12	Crist	Oil	Nov-13	4,286	534	124.59	182	22	120.88	182	22	120.88
13	Crist	Oil	Dec-13	4,286	534	124.59	182	23	126.37	182	22	120.88

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FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide conventional fuel account balances in dollars and quantities for each fuel type for the test year and the two preceeding years. Include Natural Gas even though no inventory is carried. (Give units in Barrels, Tons, or MCF)

Type of Data Shown:

COMPANY: GULF POWER COMPANY

Projected Test Year Ended 12/31/14
 X Prior Year Ended 12/31/13
 Historical Year Ended 12/31/12

DOCKET NO.: 130140-EI

Witness: M. L. Burroughs, S. D. Ritenour

(1)	(2)	(3)	(4)	(5) (6) (7)			(8) (9) (10)			(11) (12) (13)		
				Fuel Issues (Other)			Adjustments			Ending Inventory		
Line No.	Plant	Fuel Type	Month	Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit
1	Crist	Oil	Dec-12	0	0	0.00	0	0	0.00	2,652	319	120.29
2	Crist	Oil	Jan-13	0	0	0.00	0	0	0.00	4,286	528	123.19
3	Crist	Oil	Feb-13	0	0	0.00	0	0	0.00	4,286	529	123.43
4	Crist	Oil	Mar-13	0	0	0.00	0	0	0.00	4,286	530	123.66
5	Crist	Oil	Apr-13	0	0	0.00	0	0	0.00	4,286	530	123.66
6	Crist	Oil	May-13	0	0	0.00	0	0	0.00	4,286	531	123.89
7	Crist	Oil	Jun-13	0	0	0.00	0	0	0.00	4,286	532	124.13
8	Crist	Oil	Jul-13	0	0	0.00	0	0	0.00	4,286	532	124.13
9	Crist	Oil	Aug-13	0	0	0.00	0	0	0.00	4,286	533	124.36
10	Crist	Oil	Sep-13	0	0	0.00	0	0	0.00	4,286	533	124.36
11	Crist	Oil	Oct-13	0	0	0.00	0	0	0.00	4,286	534	124.59
12	Crist	Oil	Nov-13	0	0	0.00	0	0	0.00	4,286	534	124.59
13	Crist	Oil	Dec-13	0	0	0.00	0	0	0.00	4,286	535	124.83
14	Total									54,084	6,700	
15	Crist	Oil	13 mth avg							4,160	515	123.80

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16 Totals may not add due to rounding.

Supporting Schedules:

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide conventional fuel account balances in dollars and quantities for each fuel type for the test year and the two preceding years. Include Natural Gas even though no inventory is carried. (Give units in Barrels, Tons, or MCF)

Type of Data Shown:

COMPANY: GULF POWER COMPANY

Projected Test Year Ended 12/31/14
 Prior Year Ended 12/31/13
 Historical Year Ended 12/31/12

DOCKET NO.: 130140-EI

Witness: M. L. Burroughs, S. D. Ritenour

(1)	(2)	(3)	(4)	(5) (6) (7)			(8) (9) (10)			(11) (12) (13)		
				Beginning Inventory			Receipts			Fuel Issued to Generation		
Line No.	Plant	Fuel Type	Month	Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit
1	Smith	Oil	Dec-12	178	24	134.83	0	0	0.00	28	4	142.86
2	Smith	Oil	Jan-13	457	61	133.48	418	51	122.01	399	51	127.82
3	Smith	Oil	Feb-13	476	61	128.15	399	51	127.82	399	51	127.82
4	Smith	Oil	Mar-13	476	61	128.15	399	51	127.82	399	51	127.82
5	Smith	Oil	Apr-13	476	61	128.15	399	51	127.82	399	51	127.82
6	Smith	Oil	May-13	476	61	128.15	399	51	127.82	399	51	127.82
7	Smith	Oil	Jun-13	476	61	128.15	399	51	127.82	399	51	127.82
8	Smith	Oil	Jul-13	476	61	128.15	399	51	127.82	399	51	127.82
9	Smith	Oil	Aug-13	476	61	128.15	399	51	127.82	399	51	127.82
10	Smith	Oil	Sep-13	476	61	128.15	399	51	127.82	399	51	127.82
11	Smith	Oil	Oct-13	476	61	128.15	399	51	127.82	399	51	127.82
12	Smith	Oil	Nov-13	476	61	128.15	399	51	127.82	399	51	127.82
13	Smith	Oil	Dec-13	476	61	128.15	399	51	127.82	399	51	127.82

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FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide conventional fuel account balances in dollars and quantities for each fuel type for the test year and the two preceding years. Include Natural Gas even though no inventory is carried. (Give units in Barrels, Tons, or MCF)

Type of Data Shown:

COMPANY: GULF POWER COMPANY

Projected Test Year Ended 12/31/14

X Prior Year Ended 12/31/13

Historical Year Ended 12/31/12

DOCKET NO.: 130140-EI

Witness: M. L. Burroughs, S. D. Ritenour

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
				Fuel Issues (Other)			Adjustments			Ending Inventory		
Line No.	Plant	Fuel Type	Month	Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit
1	Smith	Oil	Dec-12	0	0	0.00	307	41	133.55	457	61	133.48
2	Smith	Oil	Jan-13	0	0	0.00	0	0	0.00	476	61	128.15
3	Smith	Oil	Feb-13	0	0	0.00	0	0	0.00	476	61	128.15
4	Smith	Oil	Mar-13	0	0	0.00	0	0	0.00	476	61	128.15
5	Smith	Oil	Apr-13	0	0	0.00	0	0	0.00	476	61	128.15
6	Smith	Oil	May-13	0	0	0.00	0	0	0.00	476	61	128.15
7	Smith	Oil	Jun-13	0	0	0.00	0	0	0.00	476	61	128.15
8	Smith	Oil	Jul-13	0	0	0.00	0	0	0.00	476	61	128.15
9	Smith	Oil	Aug-13	0	0	0.00	0	0	0.00	476	61	128.15
10	Smith	Oil	Sep-13	0	0	0.00	0	0	0.00	476	61	128.15
11	Smith	Oil	Oct-13	0	0	0.00	0	0	0.00	476	61	128.15
12	Smith	Oil	Nov-13	0	0	0.00	0	0	0.00	476	61	128.15
13	Smith	Oil	Dec-13	0	0	0.00	0	0	0.00	476	61	128.15
14	Total									6,169	793	
15	Smith	Oil	13 mth avg							475	61	128.42

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16 Totals may not add due to rounding.

Supporting Schedules:

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide conventional fuel account balances in dollars and quantities for each fuel type for the test year and the two preceding years. Include Natural Gas even though no inventory is carried. (Give units in Barrels, Tons, or MCF)

Type of Data Shown:

COMPANY: GULF POWER COMPANY

Projected Test Year Ended 12/31/14
 Prior Year Ended 12/31/13
 Historical Year Ended 12/31/12

DOCKET NO.: 130140-EI

Witness: M. L. Burroughs, S. D. Ritenour

(1)	(2)	(3)	(4)	(5) (6) (7)			(8) (9) (10)			(11) (12) (13)		
				Beginning Inventory			Receipts			Fuel Issued to Generation		
Line No.	Plant	Fuel Type	Month	Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit
1	Scholz	Oil	Dec-12	263	34	129.28	0	0	0.00	2	0	0.00
2	Scholz	Oil	Jan-13	261	34	130.27	100	12	120.00	4	0	0.00
3	Scholz	Oil	Feb-13	357	46	128.85	2	0	0.00	2	0	0.00
4	Scholz	Oil	Mar-13	357	46	128.85	0	0	0.00	0	0	0.00
5	Scholz	Oil	Apr-13	357	46	128.85	0	0	0.00	0	0	0.00
6	Scholz	Oil	May-13	357	46	128.85	0	0	0.00	0	0	0.00
7	Scholz	Oil	Jun-13	357	46	128.85	4	0	0.00	4	0	0.00
8	Scholz	Oil	Jul-13	357	46	128.85	4	0	0.00	4	0	0.00
9	Scholz	Oil	Aug-13	357	46	128.85	4	0	0.00	4	0	0.00
10	Scholz	Oil	Sep-13	357	46	128.85	0	0	0.00	0	0	0.00
11	Scholz	Oil	Oct-13	357	46	128.85	0	0	0.00	0	0	0.00
12	Scholz	Oil	Nov-13	357	46	128.85	0	0	0.00	0	0	0.00
13	Scholz	Oil	Dec-13	357	46	128.85	2	0	0.00	2	0	0.00

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FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide conventional fuel account balances in dollars and quantities for each fuel type for the test year and the two preceeding years. Include Natural Gas even though no inventory is carried. (Give units in Barrels, Tons, or MCF)

Type of Data Shown:

COMPANY: GULF POWER COMPANY

Projected Test Year Ended 12/31/14
 X Prior Year Ended 12/31/13
 Historical Year Ended 12/31/12

DOCKET NO.: 130140-EI

Witness: M. L. Burroughs, S. D. Ritenour

(1)	(2)	(3)	(4)	(5) Fuel Issues (Other)			(8) Adjustments			(11) Ending Inventory		
Line No.	Plant	Fuel Type	Month	Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit
1	Scholz	Oil	Dec-12	0	0	0.00	0	0	0.00	261	34	130.27
2	Scholz	Oil	Jan-13	0	0	0.00	0	0	0.00	357	46	128.85
3	Scholz	Oil	Feb-13	0	0	0.00	0	0	0.00	357	46	128.85
4	Scholz	Oil	Mar-13	0	0	0.00	0	0	0.00	357	46	128.85
5	Scholz	Oil	Apr-13	0	0	0.00	0	0	0.00	357	46	128.85
6	Scholz	Oil	May-13	0	0	0.00	0	0	0.00	357	46	128.85
7	Scholz	Oil	Jun-13	0	0	0.00	0	0	0.00	357	46	128.85
8	Scholz	Oil	Jul-13	0	0	0.00	0	0	0.00	357	46	128.85
9	Scholz	Oil	Aug-13	0	0	0.00	0	0	0.00	357	46	128.85
10	Scholz	Oil	Sep-13	0	0	0.00	0	0	0.00	357	46	128.85
11	Scholz	Oil	Oct-13	0	0	0.00	0	0	0.00	357	46	128.85
12	Scholz	Oil	Nov-13	0	0	0.00	0	0	0.00	357	46	128.85
13	Scholz	Oil	Dec-13	0	0	0.00	0	0	0.00	357	46	128.85
14	Total									4,545	586	
15	Scholz	Oil	13 mth avg							350	45	128.57

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16 Totals may not add due to rounding.

Supporting Schedules:

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide conventional fuel account balances in dollars and quantities for each fuel type for the test year and the two preceeding years. Include Natural Gas even though no inventory is carried. (Give units in Barrels, Tons, or MCF)

Type of Data Shown:

Projected Test Year Ended 12/31/14
 Prior Year Ended 12/31/13
 Historical Year Ended 12/31/12

COMPANY: GULF POWER COMPANY

Witness: M. L. Burroughs, S. D. Ritenour

DOCKET NO.: 130140-EI

(1)	(2)	(3)	(4)	(5) (6) (7)			(8) (9) (10)			(11) (12) (13)		
				Beginning Inventory			Receipts			Fuel Issued to Generation		
Line No.	Plant	Fuel Type	Month	Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit
1	Daniel	Oil	Dec-12	2,598	357	137.41	0	0	0.00	0	0	0.00
2	Daniel	Oil	Jan-13	2,598	357	137.41	317	78	246.06	511	76	148.73
3	Daniel	Oil	Feb-13	2,404	359	149.33	235	30	127.66	235	35	148.94
4	Daniel	Oil	Mar-13	2,404	354	147.25	0	0	0.00	0	0	0.00
5	Daniel	Oil	Apr-13	2,404	354	147.25	0	0	0.00	0	0	0.00
6	Daniel	Oil	May-13	2,404	354	147.25	0	0	0.00	0	0	0.00
7	Daniel	Oil	Jun-13	2,404	354	147.25	511	66	129.16	511	74	144.81
8	Daniel	Oil	Jul-13	2,404	346	143.93	511	65	127.20	511	72	140.90
9	Daniel	Oil	Aug-13	2,404	339	141.01	511	65	127.20	511	71	138.94
10	Daniel	Oil	Sep-13	2,404	333	138.52	511	66	129.16	511	70	136.99
11	Daniel	Oil	Oct-13	2,404	329	136.86	276	34	123.19	276	37	134.06
12	Daniel	Oil	Nov-13	2,404	326	135.61	511	66	129.16	511	69	135.03
13	Daniel	Oil	Dec-13	2,404	323	134.36	276	35	126.81	276	37	134.06

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FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide conventional fuel account balances in dollars and quantities for each fuel type for the test year and the two preceeding years. Include Natural Gas even though no inventory is carried. (Give units in Barrels, Tons, or MCF)

Type of Data Shown:

COMPANY: GULF POWER COMPANY

Projected Test Year Ended 12/31/14
 Prior Year Ended 12/31/13
 Historical Year Ended 12/31/12

DOCKET NO.: 130140-EI

Witness: M. L. Burroughs, S. D. Ritenour

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
				Fuel Issues (Other)			Adjustments			Ending Inventory		
Line No.	Plant	Fuel Type	Month	Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit
1	Daniel	Oil	Dec-12	0	0	0.00	0	0	0.00	2,598	357	137.41
2	Daniel	Oil	Jan-13	0	0	0.00	0	0	0.00	2,404	359	149.33
3	Daniel	Oil	Feb-13	0	0	0.00	0	0	0.00	2,404	354	147.25
4	Daniel	Oil	Mar-13	0	0	0.00	0	0	0.00	2,404	354	147.25
5	Daniel	Oil	Apr-13	0	0	0.00	0	0	0.00	2,404	354	147.25
6	Daniel	Oil	May-13	0	0	0.00	0	0	0.00	2,404	354	147.25
7	Daniel	Oil	Jun-13	0	0	0.00	0	0	0.00	2,404	346	143.93
8	Daniel	Oil	Jul-13	0	0	0.00	0	0	0.00	2,404	339	141.01
9	Daniel	Oil	Aug-13	0	0	0.00	0	0	0.00	2,404	333	138.52
10	Daniel	Oil	Sep-13	0	0	0.00	0	0	0.00	2,404	329	136.86
11	Daniel	Oil	Oct-13	0	0	0.00	0	0	0.00	2,404	326	135.61
12	Daniel	Oil	Nov-13	0	0	0.00	0	0	0.00	2,404	323	134.36
13	Daniel	Oil	Dec-13	0	0	0.00	0	0	0.00	2,404	321	133.53
14	Total									31,446	4,449	
15	Daniel	Oil	13 mth avg							2,419	342	141.38

16 Totals may not add due to rounding.

Supporting Schedules:

Recap Schedules:

FUEL INVENTORY BY PLANT

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide conventional fuel account balances in dollars and quantities for each fuel type for the test year and the two preceding years. Include Natural Gas even though no inventory is carried. (Give units in Barrels, Tons, or MCF)

Type of Data Shown:

COMPANY: GULF POWER COMPANY

Projected Test Year Ended 12/31/14
 Prior Year Ended 12/31/13
 Historical Year Ended 12/31/12

DOCKET NO.: 130140-EI

Witness: M. L. Burroughs, S. D. Ritenour

(1)	(2)	(3)	(4)	(5) (6) (7)			(8) (9) (10)			(11) (12) (13)		
				Beginning Inventory			Receipts			Fuel Issued to Generation		
Line No.	Plant	Fuel Type	Month	Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit
1	Scherer	Oil	Dec-12	1,338	185	138.27	100	14	140.00	26	4	153.85
2	Scherer	Oil	Jan-13	1,246	172	138.04	-48	5	-104.17	141	21	148.94
3	Scherer	Oil	Feb-13	1,057	156	147.59	1	0	0.00	141	21	148.94
4	Scherer	Oil	Mar-13	917	135	147.22	0	0	0.00	0	0	0.00
5	Scherer	Oil	Apr-13	917	135	147.22	69	10	144.93	141	21	148.94
6	Scherer	Oil	May-13	845	124	146.75	141	18	127.66	141	20	141.84
7	Scherer	Oil	Jun-13	845	122	144.38	141	19	134.75	141	20	141.84
8	Scherer	Oil	Jul-13	845	121	143.20	141	19	134.75	141	20	141.84
9	Scherer	Oil	Aug-13	845	120	142.01	141	19	134.75	141	20	141.84
10	Scherer	Oil	Sep-13	845	119	140.83	141	20	141.84	141	20	141.84
11	Scherer	Oil	Oct-13	845	119	140.83	141	19	134.75	141	20	141.84
12	Scherer	Oil	Nov-13	845	118	139.64	141	19	134.75	141	20	141.84
13	Scherer	Oil	Dec-13	845	117	138.46	141	19	134.75	141	19	134.75

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FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide conventional fuel account balances in dollars and quantities for each fuel type for the test year and the two preceding years. Include Natural Gas even though no inventory is carried. (Give units in Barrels, Tons, or MCF)

Type of Data Shown:

COMPANY: GULF POWER COMPANY

Projected Test Year Ended 12/31/14
 Prior Year Ended 12/31/13
 Historical Year Ended 12/31/12

DOCKET NO.: 130140-EI

Witness: M. L. Burroughs, S. D. Ritenour

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(1)	(2)	(3)	(4)	(5) Fuel Issues (Other)			(8) Adjustments			(11) Ending Inventory		
Line No.	Plant	Fuel Type	Month	Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit
1	Scherer	Oil	Dec-12	0	0	0.00	-167	-23	137.72	1,246	172	138.04
2	Scherer	Oil	Jan-13	0	0	0.00	0	0	0.00	1,057	156	147.59
3	Scherer	Oil	Feb-13	0	0	0.00	0	0	0.00	917	135	147.22
4	Scherer	Oil	Mar-13	0	0	0.00	0	0	0.00	917	135	147.22
5	Scherer	Oil	Apr-13	0	0	0.00	0	0	0.00	845	124	146.75
6	Scherer	Oil	May-13	0	0	0.00	0	0	0.00	845	122	144.38
7	Scherer	Oil	Jun-13	0	0	0.00	0	0	0.00	845	121	143.20
8	Scherer	Oil	Jul-13	0	0	0.00	0	0	0.00	845	120	142.01
9	Scherer	Oil	Aug-13	0	0	0.00	0	0	0.00	845	119	140.83
10	Scherer	Oil	Sep-13	0	0	0.00	0	0	0.00	845	119	140.83
11	Scherer	Oil	Oct-13	0	0	0.00	0	0	0.00	845	118	139.64
12	Scherer	Oil	Nov-13	0	0	0.00	0	0	0.00	845	117	138.46
13	Scherer	Oil	Dec-13	0	0	0.00	0	0	0.00	845	117	138.46
14	Total									11,742	1,675	
15	Scherer	Oil	13 mth avg							903	129	142.86

16 Totals may not add due to rounding.

Supporting Schedules:

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide conventional fuel account balances in dollars and quantities for each fuel type for the test year and the two preceding years. Include Natural Gas even though no inventory is carried. (Give units in Barrels, Tons, or MCF)

Type of Data Shown:

 Projected Test Year Ended 12/31/14

 X Prior Year Ended 12/31/13

 Historical Year Ended 12/31/12

COMPANY: GULF POWER COMPANY

Witness: M. L. Burroughs, S. D. Ritenour

DOCKET NO.: 130140-EI

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(1)	(2)	(3)	(4)	(5) (6) (7)			(8) (9) (10)			(11) (12) (13)		
				Beginning Inventory			Receipts			Fuel Issued to Generation		
Line No.	Plant	Fuel Type	Month	Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit
1	Smith	Nat. Gas	Dec-12	661,906	2,867	4.33	2,311,592	9,183	3.97	2,203,866	8,931	4.05
2	Smith	Nat. Gas	Jan-13	769,632	3,120	4.05	2,387,420	10,798	4.52	2,428,533	10,970	4.52
3	Smith	Nat. Gas	Feb-13	728,519	2,948	4.05	2,288,570	10,422	4.55	2,288,570	10,414	4.55
4	Smith	Nat. Gas	Mar-13	728,519	2,956	4.06	1,659,470	7,653	4.61	1,659,470	7,676	4.63
5	Smith	Nat. Gas	Apr-13	728,519	2,933	4.03	1,709,589	9,163	5.36	1,772,938	9,432	5.32
6	Smith	Nat. Gas	May-13	665,170	2,664	4.00	2,477,313	12,418	5.01	2,445,638	12,269	5.02
7	Smith	Nat. Gas	Jun-13	696,845	2,813	4.04	2,593,597	13,064	5.04	2,340,199	12,011	5.13
8	Smith	Nat. Gas	Jul-13	950,243	3,866	4.07	2,450,680	12,703	5.18	2,450,680	12,654	5.16
9	Smith	Nat. Gas	Aug-13	950,243	3,915	4.12	2,456,718	12,716	5.18	2,456,718	12,706	5.17
10	Smith	Nat. Gas	Sep-13	950,243	3,825	4.13	2,268,515	11,893	5.24	2,300,190	12,014	5.22
11	Smith	Nat. Gas	Oct-13	918,568	3,804	4.14	2,415,643	12,483	5.17	2,447,318	12,587	5.14
12	Smith	Nat. Gas	Nov-13	886,893	3,700	4.17	2,227,180	10,687	4.80	2,227,180	10,585	4.75
13	Smith	Nat. Gas	Dec-13	886,893	3,802	4.29	1,603,134	8,437	5.26	1,761,508	8,972	5.09

Supporting Schedules:

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide conventional fuel account balances in dollars and quantities for each fuel type for the test year and the two preceding years. Include Natural Gas even though no inventory is carried. (Give units in Barrels, Tons, or MCF)

Type of Data Shown:

Projected Test Year Ended 12/31/14

 Prior Year Ended 12/31/13

 Historical Year Ended 12/31/12

COMPANY: GULF POWER COMPANY

Witness: M. L. Burroughs, S. D. Ritenour

DOCKET NO.: 130140-EI

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(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
				Fuel Issues (Other)			Adjustments			Ending Inventory		
Line No.	Plant	Fuel Type	Month	Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit
1	Smith	Nat. Gas	Dec-12	0	0	0.00	0	0	0.00	769,632	3,120	4.05
2	Smith	Nat. Gas	Jan-13	0	0	0.00	0	0	0.00	728,519	2,948	4.05
3	Smith	Nat. Gas	Feb-13	0	0	0.00	0	0	0.00	728,519	2,956	4.06
4	Smith	Nat. Gas	Mar-13	0	0	0.00	0	0	0.00	728,519	2,933	4.03
5	Smith	Nat. Gas	Apr-13	0	0	0.00	0	0	0.00	665,170	2,664	4.00
6	Smith	Nat. Gas	May-13	0	0	0.00	0	0	0.00	696,845	2,813	4.04
7	Smith	Nat. Gas	Jun-13	0	0	0.00	0	0	0.00	950,243	3,866	4.07
8	Smith	Nat. Gas	Jul-13	0	0	0.00	0	0	0.00	950,243	3,915	4.12
9	Smith	Nat. Gas	Aug-13	0	0	0.00	0	0	0.00	950,243	3,925	4.13
10	Smith	Nat. Gas	Sep-13	0	0	0.00	0	0	0.00	918,568	3,804	4.14
11	Smith	Nat. Gas	Oct-13	0	0	0.00	0	0	0.00	886,893	3,700	4.17
12	Smith	Nat. Gas	Nov-13	0	0	0.00	0	0	0.00	886,893	3,802	4.29
13	Smith	Nat. Gas	Dec-13	0	0	0.00	0	0	0.00	728,519	3,267	4.48
14	Total									10,588,806	43,713	
15	Smith	Nat. Gas	13 mth avg							814,524	3,363	4.13

16 Totals may not add due to rounding.

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide conventional fuel account balances in dollars and quantities for each fuel type for the test year and the two preceding years. Include Natural Gas even though no inventory is carried. (Give units in Barrels, Tons, or MCF)

Type of Data Shown:

Projected Test Year Ended 12/31/14

X Prior Year Ended 12/31/13

Historical Year Ended 12/31/12

COMPANY: GULF POWER COMPANY

Witness: M. L. Burroughs, S. D. Ritenour

DOCKET NO.: 130140-EI

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(1)	(2)	(3)	(4)	(5) (6) (7)			(8) (9) (10)			(11) (12) (13)		
				Beginning Inventory			Receipts			Fuel Issued to Generation		
Line No.	Plant	Fuel Type	Month	Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit
1	Crist	Nat. Gas	Dec-12	0	0	0.00	139,646	581	4.16	139,646	581	4.16
2	Crist	Nat. Gas	Jan-13	0	0	0.00	38,836	268	6.90	38,836	268	6.90
3	Crist	Nat. Gas	Feb-13	0	0	0.00	38,836	269	6.93	38,836	269	6.93
4	Crist	Nat. Gas	Mar-13	0	0	0.00	38,836	268	6.90	38,836	268	6.90
5	Crist	Nat. Gas	Apr-13	0	0	0.00	38,836	267	6.88	38,836	267	6.88
6	Crist	Nat. Gas	May-13	0	0	0.00	38,836	268	6.90	38,836	268	6.90
7	Crist	Nat. Gas	Jun-13	0	0	0.00	38,836	269	6.93	38,836	269	6.93
8	Crist	Nat. Gas	Jul-13	0	0	0.00	38,836	271	6.98	38,836	271	6.98
9	Crist	Nat. Gas	Aug-13	0	0	0.00	38,836	272	7.00	38,836	272	7.00
10	Crist	Nat. Gas	Sep-13	0	0	0.00	38,836	272	7.00	38,836	272	7.00
11	Crist	Nat. Gas	Oct-13	0	0	0.00	29,127	233	8.00	29,127	233	8.00
12	Crist	Nat. Gas	Nov-13	0	0	0.00	38,836	278	7.16	38,836	278	7.16
13	Crist	Nat. Gas	Dec-13	0	0	0.00	38,836	288	7.36	38,836	286	7.36

Supporting Schedules:

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide conventional fuel account balances in dollars and quantities for each fuel type for the test year and the two preceding years. Include Natural Gas even though no inventory is carried. (Give units in Barrels, Tons, or MCF)

Type of Data Shown:

COMPANY: GULF POWER COMPANY

Projected Test Year Ended 12/31/14

Prior Year Ended 12/31/13

Historical Year Ended 12/31/12

DOCKET NO.: 130140-EI

Witness: M. L. Burroughs, S. D. Ritenour

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
				Fuel Issues (Other)			Adjustments			Ending Inventory		
Line No.	Plant	Fuel Type	Month	Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit
1	Crist	Nat. Gas	Dec-12	0	0	0.00	0	0	0.00	0	0	0.00
2	Crist	Nat. Gas	Jan-13	0	0	0.00	0	0	0.00	0	0	0.00
3	Crist	Nat. Gas	Feb-13	0	0	0.00	0	0	0.00	0	0	0.00
4	Crist	Nat. Gas	Mar-13	0	0	0.00	0	0	0.00	0	0	0.00
5	Crist	Nat. Gas	Apr-13	0	0	0.00	0	0	0.00	0	0	0.00
6	Crist	Nat. Gas	May-13	0	0	0.00	0	0	0.00	0	0	0.00
7	Crist	Nat. Gas	Jun-13	0	0	0.00	0	0	0.00	0	0	0.00
8	Crist	Nat. Gas	Jul-13	0	0	0.00	0	0	0.00	0	0	0.00
9	Crist	Nat. Gas	Aug-13	0	0	0.00	0	0	0.00	0	0	0.00
10	Crist	Nat. Gas	Sep-13	0	0	0.00	0	0	0.00	0	0	0.00
11	Crist	Nat. Gas	Oct-13	0	0	0.00	0	0	0.00	0	0	0.00
12	Crist	Nat. Gas	Nov-13	0	0	0.00	0	0	0.00	0	0	0.00
13	Crist	Nat. Gas	Dec-13	0	0	0.00	0	0	0.00	0	0	0.00
14	Total									0	0	
15	Crist	Nat. Gas	13 mth avg							0	0	0.00

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16 Totals may not add due to rounding.

Supporting Schedules:

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide conventional fuel account balances in dollars and quantities for each fuel type for the test year and the two preceding years. Include Natural Gas even though no inventory is carried. (Give units in Barrels, Tons, or MCF)

Type of Data Shown:

Projected Test Year Ended 12/31/14

X Prior Year Ended 12/31/13

Historical Year Ended 12/31/12

COMPANY: GULF POWER COMPANY

Witness: M. L. Burroughs, S. D. Ritenour

DOCKET NO.: 130140-EI

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
				Beginning Inventory			Receipts			Fuel Issued to Generation		
Line No.	Plant	Fuel Type	Month	Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit
1	Baconton	Nat. Gas	Dec-12	0	0	0.00	81,062	310	3.82	81,062	310	3.82
2	Baconton	Nat. Gas	Jan-13	0	0	0.00	20,022	94	4.69	20,022	94	4.69
3	Baconton	Nat. Gas	Feb-13	0	0	0.00	0	0	0.00	0	0	0.00
4	Baconton	Nat. Gas	Mar-13	0	0	0.00	8,416	39	4.63	8,416	39	4.63
5	Baconton	Nat. Gas	Apr-13	0	0	0.00	0	0	0.00	0	0	0.00
6	Baconton	Nat. Gas	May-13	0	0	0.00	179,998	915	5.08	179,998	915	5.08
7	Baconton	Nat. Gas	Jun-13	0	0	0.00	264,693	1,322	4.99	264,693	1,322	4.99
8	Baconton	Nat. Gas	Jul-13	0	0	0.00	349,669	1,741	4.98	349,669	1,741	4.98
9	Baconton	Nat. Gas	Aug-13	0	0	0.00	322,236	1,614	5.01	322,236	1,614	5.01
10	Baconton	Nat. Gas	Sep-13	0	0	0.00	152,508	806	5.28	152,508	806	5.28
11	Baconton	Nat. Gas	Oct-13	0	0	0.00	42,748	205	4.80	42,748	205	4.80
12	Baconton	Nat. Gas	Nov-13	0	0	0.00	0	0	0.00	0	0	0.00
13	Baconton	Nat. Gas	Dec-13	0	0	0.00	0	0	0.00	0	0	0.00

14 Note: Gulf provides the fuel to operate these units per the Purchase Power Agreement.

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide conventional fuel account balances in dollars and quantities for each fuel type for the test year and the two preceding years. Include Natural Gas even though no inventory is carried. (Give units in Barrels, Tons, or MCF)

Type of Data Shown:

Projected Test Year Ended 12/31/14

X Prior Year Ended 12/31/13

Historical Year Ended 12/31/12

COMPANY: GULF POWER COMPANY

Witness: M. L. Burroughs, S. D. Ritenour

DOCKET NO.: 130140-EI

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
				Fuel Issues (Other)			Adjustments			Ending Inventory		
Line No.	Plant	Fuel Type	Month	Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit
1	Baconton	Nat. Gas	Dec-12	0	0	0.00	0	0	0.00	0	0	0.00
2	Baconton	Nat. Gas	Jan-13	0	0	0.00	0	0	0.00	0	0	0.00
3	Baconton	Nat. Gas	Feb-13	0	0	0.00	0	0	0.00	0	0	0.00
4	Baconton	Nat. Gas	Mar-13	0	0	0.00	0	0	0.00	0	0	0.00
5	Baconton	Nat. Gas	Apr-13	0	0	0.00	0	0	0.00	0	0	0.00
6	Baconton	Nat. Gas	May-13	0	0	0.00	0	0	0.00	0	0	0.00
7	Baconton	Nat. Gas	Jun-13	0	0	0.00	0	0	0.00	0	0	0.00
8	Baconton	Nat. Gas	Jul-13	0	0	0.00	0	0	0.00	0	0	0.00
9	Baconton	Nat. Gas	Aug-13	0	0	0.00	0	0	0.00	0	0	0.00
10	Baconton	Nat. Gas	Sep-13	0	0	0.00	0	0	0.00	0	0	0.00
11	Baconton	Nat. Gas	Oct-13	0	0	0.00	0	0	0.00	0	0	0.00
12	Baconton	Nat. Gas	Nov-13	0	0	0.00	0	0	0.00	0	0	0.00
13	Baconton	Nat. Gas	Dec-13	0	0	0.00	0	0	0.00	0	0	0.00
14	Total									0	0	
15	Baconton	Nat. Gas	13 mth avg							0	0	0.00

16 Note: Gulf provides the fuel to operate these units per the Purchase Power Agreement.

17 Totals may not add due to rounding.

Supporting Schedules:

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide conventional fuel account balances in dollars and quantities for each fuel type for the test year and the two preceding years. Include Natural Gas even though no inventory is carried. (Give units in Barrels, Tons, or MCF)

Type of Data Shown:

COMPANY: GULF POWER COMPANY

Projected Test Year Ended 12/31/14

X Prior Year Ended 12/31/13

Historical Year Ended 12/31/12

DOCKET NO.: 130140-EI

Witness: M. L. Burroughs, S. D. Ritenour

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
				Beginning Inventory			Receipts			Fuel Issued to Generation		
Line No.	Plant	Fuel Type	Month	Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit
1	Dahlberg	Nat. Gas	Dec-12	0	0	0.00	410	1	2.44	410	1	2.44
2	Dahlberg	Nat. Gas	Jan-13	0	0	0.00	0	0	0.00	0	0	0.00
3	Dahlberg	Nat. Gas	Feb-13	0	0	0.00	0	0	0.00	0	0	0.00
4	Dahlberg	Nat. Gas	Mar-13	0	0	0.00	0	0	0.00	0	0	0.00
5	Dahlberg	Nat. Gas	Apr-13	0	0	0.00	0	0	0.00	0	0	0.00
6	Dahlberg	Nat. Gas	May-13	0	0	0.00	68,395	388	5.67	68,395	388	5.67
7	Dahlberg	Nat. Gas	Jun-13	0	0	0.00	201,257	975	4.84	201,257	975	4.84
8	Dahlberg	Nat. Gas	Jul-13	0	0	0.00	240,790	1,161	4.82	240,790	1,161	4.82
9	Dahlberg	Nat. Gas	Aug-13	0	0	0.00	144,134	733	5.09	144,134	733	5.09
10	Dahlberg	Nat. Gas	Sep-13	0	0	0.00	127,423	658	5.16	127,423	658	5.16
11	Dahlberg	Nat. Gas	Oct-13	0	0	0.00	0	0	0.00	0	0	0.00
12	Dahlberg	Nat. Gas	Nov-13	0	0	0.00	0	0	0.00	0	0	0.00
13	Dahlberg	Nat. Gas	Dec-13	0	0	0.00	0	0	0.00	0	0	0.00

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14 Note: Gulf provides the fuel to operate these units per the Purchase Power Agreement.

Supporting Schedules:

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide conventional fuel account balances in dollars and quantities for each fuel type for the test year and the two preceding years. Include Natural Gas even though no inventory is carried. (Give units in Barrels, Tons, or MCF)

Type of Data Shown:

COMPANY: GULF POWER COMPANY

Projected Test Year Ended 12/31/14
 Prior Year Ended 12/31/13
 Historical Year Ended 12/31/12

DOCKET NO.: 130140-EI

Witness: M. L. Burroughs, S. D. Ritenour

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
				Fuel Issues (Other)			Adjustments			Ending Inventory		
Line No.	Plant	Fuel Type	Month	Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit
1	Dahlberg	Nat. Gas	Dec-12	0	0	0.00	0	0	0.00	0	0	0.00
2	Dahlberg	Nat. Gas	Jan-13	0	0	0.00	0	0	0.00	0	0	0.00
3	Dahlberg	Nat. Gas	Feb-13	0	0	0.00	0	0	0.00	0	0	0.00
4	Dahlberg	Nat. Gas	Mar-13	0	0	0.00	0	0	0.00	0	0	0.00
5	Dahlberg	Nat. Gas	Apr-13	0	0	0.00	0	0	0.00	0	0	0.00
6	Dahlberg	Nat. Gas	May-13	0	0	0.00	0	0	0.00	0	0	0.00
7	Dahlberg	Nat. Gas	Jun-13	0	0	0.00	0	0	0.00	0	0	0.00
8	Dahlberg	Nat. Gas	Jul-13	0	0	0.00	0	0	0.00	0	0	0.00
9	Dahlberg	Nat. Gas	Aug-13	0	0	0.00	0	0	0.00	0	0	0.00
10	Dahlberg	Nat. Gas	Sep-13	0	0	0.00	0	0	0.00	0	0	0.00
11	Dahlberg	Nat. Gas	Oct-13	0	0	0.00	0	0	0.00	0	0	0.00
12	Dahlberg	Nat. Gas	Nov-13	0	0	0.00	0	0	0.00	0	0	0.00
13	Dahlberg	Nat. Gas	Dec-13	0	0	0.00	0	0	0.00	0	0	0.00
14	Total									0	0	
15	Dahlberg	Nat. Gas	13 mth avg							0	0	0.00

16 Note: Gulf provides the fuel to operate these units per the Purchase Power Agreement.

17 Totals may not add due to rounding.

Supporting Schedules:

Recap Schedules:

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FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide conventional fuel account balances in dollars and quantities for each fuel type for the test year and the two preceding years. Include Natural Gas even though no inventory is carried. (Give units in Barrels, Tons, or MCF)

Type of Data Shown:

COMPANY: GULF POWER COMPANY

Projected Test Year Ended 12/31/14

X Prior Year Ended 12/31/13

Historical Year Ended 12/31/12

DOCKET NO.: 130140-EI

Witness: M. L. Burroughs, S. D. Ritenour

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
				Beginning Inventory			Receipts			Fuel Issued to Generation		
Line No.	Plant	Fuel Type	Month	Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit
1	Cent. AL	Nat. Gas	Dec-12	0	0	0.00	3,901,194	15,171	3.89	3,901,194	15,171	3.89
2	Cent. AL	Nat. Gas	Jan-13	0	0	0.00	2,364,512	10,499	4.44	2,364,512	10,499	4.44
3	Cent. AL	Nat. Gas	Feb-13	0	0	0.00	2,057,434	9,136	4.44	2,057,434	9,136	4.44
4	Cent. AL	Nat. Gas	Mar-13	0	0	0.00	766,194	3,362	4.39	766,194	3,362	4.39
5	Cent. AL	Nat. Gas	Apr-13	0	0	0.00	1,411,966	6,173	4.37	749,345	3,519	4.70
6	Cent. AL	Nat. Gas	May-13	662,621	2,654	4.01	1,797,353	8,161	4.54	1,765,799	8,013	4.54
7	Cent. AL	Nat. Gas	Jun-13	694,175	2,802	4.04	3,754,318	16,581	4.42	3,501,891	15,532	4.44
8	Cent. AL	Nat. Gas	Jul-13	946,602	3,851	4.07	3,899,443	17,395	4.46	3,899,443	17,346	4.45
9	Cent. AL	Nat. Gas	Aug-13	946,602	3,900	4.12	3,935,921	17,547	4.46	3,935,921	17,537	4.46
10	Cent. AL	Nat. Gas	Sep-13	946,602	3,910	4.13	3,615,060	16,188	4.48	3,646,613	16,309	4.47
11	Cent. AL	Nat. Gas	Oct-13	915,049	3,789	4.14	1,276,842	6,658	5.21	1,308,396	6,761	5.17
12	Cent. AL	Nat. Gas	Nov-13	883,495	3,686	4.17	2,380,796	11,617	4.88	2,380,796	11,516	4.84
13	Cent. AL	Nat. Gas	Dec-13	883,495	3,787	4.29	3,315,036	16,407	4.95	3,472,803	16,940	4.88

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14 Note: Gulf provides the fuel to operate these units per the Purchase Power Agreement.

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide conventional fuel account balances in dollars and quantities for each fuel type for the test year and the two preceding years. Include Natural Gas even though no inventory is carried. (Give units in Barrels, Tons, or MCF)

Type of Data Shown:

COMPANY: GULF POWER COMPANY

Projected Test Year Ended 12/31/14

 X Prior Year Ended 12/31/13

Historical Year Ended 12/31/12

DOCKET NO.: 130140-EI

Witness: M. L. Burroughs, S. D. Ritenour

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
				Fuel Issues (Other)			Adjustments			Ending Inventory		
Line No.	Plant	Fuel Type	Month	Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit
1	Cent. AL	Nat. Gas	Dec-12	0	0	0.00	0	0	0.00	0	0	0.00
2	Cent. AL	Nat. Gas	Jan-13	0	0	0.00	0	0	0.00	0	0	0.00
3	Cent. AL	Nat. Gas	Feb-13	0	0	0.00	0	0	0.00	0	0	0.00
4	Cent. AL	Nat. Gas	Mar-13	0	0	0.00	0	0	0.00	0	0	0.00
5	Cent. AL	Nat. Gas	Apr-13	0	0	0.00	0	0	0.00	662,621	2,654	4.01
6	Cent. AL	Nat. Gas	May-13	0	0	0.00	0	0	0.00	694,175	2,802	4.04
7	Cent. AL	Nat. Gas	Jun-13	0	0	0.00	0	0	0.00	946,602	3,851	4.07
8	Cent. AL	Nat. Gas	Jul-13	0	0	0.00	0	0	0.00	946,602	3,900	4.12
9	Cent. AL	Nat. Gas	Aug-13	0	0	0.00	0	0	0.00	946,602	3,910	4.13
10	Cent. AL	Nat. Gas	Sep-13	0	0	0.00	0	0	0.00	915,049	3,789	4.14
11	Cent. AL	Nat. Gas	Oct-13	0	0	0.00	0	0	0.00	883,495	3,686	4.17
12	Cent. AL	Nat. Gas	Nov-13	0	0	0.00	0	0	0.00	883,495	3,787	4.29
13	Cent. AL	Nat. Gas	Dec-13	0	0	0.00	0	0	0.00	725,728	3,254	4.48
14	Total									7,604,369	31,633	
15	Cent. AL	Nat. Gas	13 mth avg							584,951	2,433	4.16

16 Note: Gulf provides the fuel to operate these units per the Purchase Power Agreement.

17 Totals may not add due to rounding.

Supporting Schedules:

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide conventional fuel account balances in dollars and quantities for each fuel type for the test year and the two preceding years. Include Natural Gas even though no inventory is carried. (Give units in Barrels, Tons, or MCF)

Type of Data Shown:

COMPANY: GULF POWER COMPANY

Projected Test Year Ended 12/31/14

Prior Year Ended 12/31/13

X Historical Year Ended 12/31/12

DOCKET NO.: 130140-EI

Witness: M. L. Burroughs, S. D. Ritenour

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
				Beginning Inventory			Receipts			Fuel Issued to Generation		
Line No.	Plant	Fuel Type	Month	Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit
1	Crist	Coal (tons)	Dec-11	256,440	28,436	110.89	94,813	12,306	129.79	91,972	10,668	115.99
2	Crist	Coal (tons)	Jan-12	259,280	30,074	115.99	102,137	11,924	116.75	91,404	10,621	116.20
3	Crist	Coal (tons)	Feb-12	270,013	31,376	116.20	78,684	6,838	86.90	78,111	8,560	109.59
4	Crist	Coal (tons)	Mar-12	270,586	29,654	109.59	78,371	8,211	104.77	84,664	9,148	108.05
5	Crist	Coal (tons)	Apr-12	269,071	29,072	108.05	97,039	9,477	97.66	87,982	9,264	105.29
6	Crist	Coal (tons)	May-12	278,128	29,284	105.29	130,696	14,023	107.29	132,672	14,054	105.93
7	Crist	Coal (tons)	Jun-12	276,152	29,253	105.93	137,560	18,888	137.31	143,251	17,150	119.72
8	Crist	Coal (tons)	Jul-12	270,461	30,992	114.59	108,238	9,269	85.64	109,271	11,149	102.03
9	Crist	Coal (tons)	Aug-12	269,428	29,112	108.05	103,448	10,419	100.72	125,307	13,285	106.02
10	Crist	Coal (tons)	Sep-12	247,580	26,247	106.01	92,890	8,090	87.09	77,192	7,791	100.93
11	Crist	Coal (tons)	Oct-12	268,093	27,057	100.92	80,306	8,190	101.98	75,985	7,687	101.16
12	Crist	Coal (tons)	Nov-12	272,414	27,560	101.17	69,898	7,591	108.60	59,738	6,134	102.68
13	Crist	Coal (tons)	Dec-12	282,573	29,016	102.68	90,154	8,839	99.15	94,997	9,673	101.82

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FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide conventional fuel account balances in dollars and quantities for each fuel type for the test year and the two preceding years. Include Natural Gas even though no inventory is carried. (Give units in Barrels, Tons, or MCF)

Type of Data Shown:

COMPANY: GULF POWER COMPANY

Projected Test Year Ended 12/31/14

Prior Year Ended 12/31/13

X Historical Year Ended 12/31/12

DOCKET NO.: 130140-EI

Witness: M. L. Burroughs, S. D. Ritenour

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
				Fuel Issues (Other)			Adjustments			Ending Inventory		
Line No.	Plant	Fuel Type	Month	Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit
1	Crist	Coal (tons)	Dec-11	0	0	0.00	0	0	0.00	259,280	30,074	115.99
2	Crist	Coal (tons)	Jan-12	0	0	0.00	0	0	0.00	270,013	31,376	116.20
3	Crist	Coal (tons)	Feb-12	0	0	0.00	0	0	0.00	270,586	29,654	109.59
4	Crist	Coal (tons)	Mar-12	0	0	0.00	4,778	354	74.09	269,071	29,072	108.05
5	Crist	Coal (tons)	Apr-12	0	0	0.00	0	0	0.00	278,128	29,284	105.29
6	Crist	Coal (tons)	May-12	0	0	0.00	0	0	0.00	276,152	29,253	105.93
7	Crist	Coal (tons)	Jun-12	0	0	0.00	0	0	0.00	270,461	30,992	114.59
8	Crist	Coal (tons)	Jul-12	0	0	0.00	0	0	0.00	269,428	29,112	108.05
9	Crist	Coal (tons)	Aug-12	0	0	0.00	11	1	90.91	247,580	26,247	106.01
10	Crist	Coal (tons)	Sep-12	0	0	0.00	4,815	510	105.92	268,093	27,057	100.92
11	Crist	Coal (tons)	Oct-12	0	0	0.00	0	0	0.00	272,414	27,560	101.17
12	Crist	Coal (tons)	Nov-12	0	0	0.00	0	0	0.00	282,573	29,016	102.68
13	Crist	Coal (tons)	Dec-12	0	0	0.00	0	0	0.00	277,731	28,281	101.83
14	Total									3,511,510	376,978	
15	Crist	Coal (tons)	13 mth avg							270,116	28,998	107.35

16 Totals may not add due to rounding.

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FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide conventional fuel account balances in dollars and quantities for each fuel type for the test year and the two preceding years. Include Natural Gas even though no inventory is carried. (Give units in Barrels, Tons, or MCF)

Type of Data Shown:

COMPANY: GULF POWER COMPANY

Projected Test Year Ended 12/31/14
 Prior Year Ended 12/31/13
 Historical Year Ended 12/31/12
 Witness: M. L. Burroughs, S. D. Ritenour

DOCKET NO.: 130140-EI

(1)	(2)	(3)	(4)	(5) Beginning Inventory			(8) Receipts			(11) Fuel Issued to Generation		
Line No.	Plant	Fuel Type	Month	Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit
1	Smith	Coal (tons)	Dec-11	224,551	27,228	121.26	28,236	4,412	156.25	37,122	4,646	125.15
2	Smith	Coal (tons)	Jan-12	215,666	26,993	125.16	27,012	3,399	125.83	25,890	3,242	125.22
3	Smith	Coal (tons)	Feb-12	216,787	27,150	125.24	23,588	4,348	184.33	24,500	3,210	131.02
4	Smith	Coal (tons)	Mar-12	215,875	28,288	131.04	47,326	5,322	112.45	24,702	3,162	128.01
5	Smith	Coal (tons)	Apr-12	248,628	31,821	127.99	54,049	6,143	113.66	38,202	4,792	125.44
6	Smith	Coal (tons)	May-12	264,476	33,172	125.43	29,569	3,045	102.98	38,779	4,776	123.16
7	Smith	Coal (tons)	Jun-12	255,266	31,441	123.17	25,122	2,719	108.23	24,122	3,016	125.03
8	Smith	Coal (tons)	Jul-12	256,265	31,144	121.53	39,650	3,869	97.58	53,918	6,379	118.31
9	Smith	Coal (tons)	Aug-12	241,997	28,634	118.32	36,047	3,684	102.20	49,994	5,811	116.23
10	Smith	Coal (tons)	Sep-12	228,051	26,507	116.23	20,543	1,962	95.51	35,575	4,074	114.52
11	Smith	Coal (tons)	Oct-12	213,018	24,395	114.52	22,529	2,308	102.45	25,182	2,855	113.37
12	Smith	Coal (tons)	Nov-12	210,365	23,848	113.36	30,745	2,949	95.92	29,692	3,300	111.14
13	Smith	Coal (tons)	Dec-12	211,418	23,497	111.14	24,241	2,463	101.60	24,646	2,715	110.16

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FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide conventional fuel account balances in dollars and quantities for each fuel type for the test year and the two preceding years. Include Natural Gas even though no inventory is carried. (Give units in Barrels, Tons, or MCF)

Type of Data Shown:

COMPANY: GULF POWER COMPANY

Projected Test Year Ended 12/31/14
 Prior Year Ended 12/31/13
 Historical Year Ended 12/31/12
 Witness: M. L. Burroughs, S. D. Ritenour

DOCKET NO.: 130140-EI

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(1)	(2)	(3)	(4)	(5) Fuel Issues (Other)			(8) Adjustments			(11) Ending Inventory		
Line No.	Plant	Fuel Type	Month	Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit
1	Smith	Coal (tons)	Dec-11	0	0	0.00	0	0	0.00	215,666	26,993	125.16
2	Smith	Coal (tons)	Jan-12	0	0	0.00	0	0	0.00	216,787	27,150	125.24
3	Smith	Coal (tons)	Feb-12	0	0	0.00	0	0	0.00	215,875	28,288	131.04
4	Smith	Coal (tons)	Mar-12	0	0	0.00	10,130	1,373	135.54	248,628	31,821	127.99
5	Smith	Coal (tons)	Apr-12	0	0	0.00	0	0	0.00	264,476	33,172	125.43
6	Smith	Coal (tons)	May-12	0	0	0.00	0	0	0.00	255,266	31,441	123.17
7	Smith	Coal (tons)	Jun-12	0	0	0.00	0	0	0.00	256,265	31,144	121.53
8	Smith	Coal (tons)	Jul-12	0	0	0.00	0	0	0.00	241,997	28,634	118.32
9	Smith	Coal (tons)	Aug-12	0	0	0.00	0	0	0.00	228,051	26,507	116.23
10	Smith	Coal (tons)	Sep-12	0	0	0.00	0	0	0.00	213,018	24,395	114.52
11	Smith	Coal (tons)	Oct-12	0	0	0.00	0	0	0.00	210,365	23,848	113.36
12	Smith	Coal (tons)	Nov-12	0	0	0.00	0	0	0.00	211,418	23,497	111.14
13	Smith	Coal (tons)	Dec-12	0	0	0.00	0	0	0.00	211,013	23,245	110.16
14	Total									2,988,825	360,135	
15	Smith	Coal (tons)	13 mth avg							229,910	27,703	120.49

16 Totals may not add due to rounding.

Supporting Schedules:

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide conventional fuel account balances in dollars and quantities for each fuel type for the test year and the two preceeding years. Include Natural Gas even though no inventory is carried. (Give units in Barrels, Tons, or MCF)

Type of Data Shown:

COMPANY: GULF POWER COMPANY

Projected Test Year Ended 12/31/14

Prior Year Ended 12/31/13

X Historical Year Ended 12/31/12

DOCKET NO.: 130140-EI

Witness: M. L. Burroughs, S. D. Ritenour

(1)	(2)	(3)	(4)	(5) (6) (7)			(8) (9) (10)			(11) (12) (13)		
				Beginning Inventory			Receipts			Fuel Issued to Generation		
Line No.	Plant	Fuel Type	Month	Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit
1	Scholz	Coal (tons)	Dec-11	41,167	3,583	87.04	0	0	0.00	0	0	0.00
2	Scholz	Coal (tons)	Jan-12	41,167	3,583	87.04	0	20	0.00	0	0	0.00
3	Scholz	Coal (tons)	Feb-12	41,167	3,603	87.52	0	-25	0.00	0	0	0.00
4	Scholz	Coal (tons)	Mar-12	41,167	3,578	86.91	0	0	0.00	0	0	0.00
5	Scholz	Coal (tons)	Apr-12	41,167	3,578	86.91	0	0	0.00	0	0	0.00
6	Scholz	Coal (tons)	May-12	41,167	3,578	86.91	0	0	0.00	0	0	0.00
7	Scholz	Coal (tons)	Jun-12	41,167	3,579	86.94	0	0	0.00	11	1	90.91
8	Scholz	Coal (tons)	Jul-12	41,157	3,578	86.94	0	0	0.00	3,748	326	86.98
9	Scholz	Coal (tons)	Aug-12	37,409	3,252	86.93	0	0	0.00	13	1	76.92
10	Scholz	Coal (tons)	Sep-12	37,396	3,251	86.93	0	1	0.00	0	0	0.00
11	Scholz	Coal (tons)	Oct-12	37,396	3,252	86.96	0	0	0.00	0	0	0.00
12	Scholz	Coal (tons)	Nov-12	37,396	3,252	86.96	0	0	0.00	0	0	0.00
13	Scholz	Coal (tons)	Dec-12	37,396	3,252	86.96	0	0	0.00	0	0	0.00

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FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide conventional fuel account balances in dollars and quantities for each fuel type for the test year and the two preceding years. Include Natural Gas even though no inventory is carried. (Give units in Barrels, Tons, or MCF)

Type of Data Shown:

Projected Test Year Ended 12/31/14

Prior Year Ended 12/31/13

X

Historical Year Ended 12/31/12

COMPANY: GULF POWER COMPANY

Witness: M. L. Burroughs, S. D. Ritenour

DOCKET NO.: 130140-EI

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
				Fuel Issues-(Other)			Adjustments			Ending Inventory		
Line No.	Plant	Fuel Type	Month	Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit
1	Scholz	Coal (tons)	Dec-11	0	0	0.00	0	0	0.00	41,167	3,583	87.04
2	Scholz	Coal (tons)	Jan-12	0	0	0.00	0	0	0.00	41,167	3,603	87.52
3	Scholz	Coal (tons)	Feb-12	0	0	0.00	0	0	0.00	41,167	3,578	86.91
4	Scholz	Coal (tons)	Mar-12	0	0	0.00	0	0	0.00	41,167	3,578	86.91
5	Scholz	Coal (tons)	Apr-12	0	0	0.00	0	0	0.00	41,167	3,578	86.91
6	Scholz	Coal (tons)	May-12	0	0	0.00	0	0	0.00	41,167	3,579	86.94
7	Scholz	Coal (tons)	Jun-12	0	0	0.00	0	0	0.00	41,157	3,578	86.94
8	Scholz	Coal (tons)	Jul-12	0	0	0.00	0	0	0.00	37,409	3,252	86.93
9	Scholz	Coal (tons)	Aug-12	0	0	0.00	0	0	0.00	37,396	3,251	86.93
10	Scholz	Coal (tons)	Sep-12	0	0	0.00	0	0	0.00	37,396	3,252	86.96
11	Scholz	Coal (tons)	Oct-12	0	0	0.00	0	0	0.00	37,396	3,252	86.96
12	Scholz	Coal (tons)	Nov-12	0	0	0.00	0	0	0.00	37,396	3,252	86.96
13	Scholz	Coal (tons)	Dec-12	0	0	0.00	0	0	0.00	37,396	3,252	86.96
14	Total									512,548	44,588	
15	Scholz	Coal (tons)	13 mth avg							39,427	3,430	87.00

16 Totals may not add due to rounding.

Supporting Schedules:

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide conventional fuel account balances in dollars and quantities for each fuel type for the test year and the two preceeding years. Include Natural Gas even though no inventory is carried. (Give units in Barrels, Tons, or MCF)

Type of Data Shown:

COMPANY: GULF POWER COMPANY

Projected Test Year Ended 12/31/14

Prior Year Ended 12/31/13

X Historical Year Ended 12/31/12

DOCKET NO.: 130140-EI

Witness: M. L. Burroughs, S. D. Ritenour

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
				Beginning Inventory			Receipts			Fuel Issued to Generation		
Line No.	Plant	Fuel Type	Month	Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit
1	Daniel	Coal (tons)	Dec-11	381,036	33,168	87.05	66,142	5,804	87.75	61,943	5,398	87.14
2	Daniel	Coal (tons)	Jan-12	385,236	33,573	87.15	0	265	0.00	36,960	3,255	88.07
3	Daniel	Coal (tons)	Feb-12	348,276	30,584	87.82	30,836	3,114	100.99	32	3	93.75
4	Daniel	Coal (tons)	Mar-12	379,079	33,695	88.89	39,210	3,632	92.63	58,483	5,219	89.24
5	Daniel	Coal (tons)	Apr-12	359,806	32,108	89.24	57,030	5,936	104.09	63,381	5,769	91.02
6	Daniel	Coal (tons)	May-12	375,355	34,165	91.02	35,845	4,258	118.79	46,031	4,301	93.44
7	Daniel	Coal (tons)	Jun-12	365,169	34,122	93.44	43,895	5,078	115.69	37,199	3,565	95.84
8	Daniel	Coal (tons)	Jul-12	371,865	35,635	95.83	35,614	3,963	111.28	91,579	8,899	97.17
9	Daniel	Coal (tons)	Aug-12	315,900	30,698	97.18	24,170	2,836	117.34	75,270	7,422	98.61
10	Daniel	Coal (tons)	Sep-12	264,801	26,112	98.61	43,044	4,819	111.96	0	0	0.00
11	Daniel	Coal (tons)	Oct-12	308,075	30,954	100.48	61,252	6,949	113.45	7,823	803	102.65
12	Daniel	Coal (tons)	Nov-12	361,505	37,101	102.63	61,140	6,774	110.79	47,349	4,915	103.80
13	Daniel	Coal (tons)	Dec-12	375,296	38,959	103.81	36,772	5,142	139.83	0	0	0.00

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FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide conventional fuel account balances in dollars and quantities for each fuel type for the test year and the two preceding years. Include Natural Gas even though no inventory is carried. (Give units in Barrels, Tons, or MCF)

Type of Data Shown:

COMPANY: GULF POWER COMPANY

Projected Test Year Ended 12/31/14
 Prior Year Ended 12/31/13
 Historical Year Ended 12/31/12

DOCKET NO.: 130140-EI

Witness: M. L. Burroughs, S. D. Ritenour

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(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
				Fuel Issues (Other)			Adjustments			Ending Inventory		
Line No.	Plant	Fuel Type	Month	Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit
1	Daniel	Coal (tons)	Dec-11	0	0	0.00	0	0	0.00	385,236	33,573	87.15
2	Daniel	Coal (tons)	Jan-12	0	0	0.00	0	0	0.00	348,276	30,584	87.82
3	Daniel	Coal (tons)	Feb-12	0	0	0.00	0	0	0.00	379,079	33,695	88.89
4	Daniel	Coal (tons)	Mar-12	0	0	0.00	0	0	0.00	359,806	32,108	89.24
5	Daniel	Coal (tons)	Apr-12	0	0	0.00	21,899	1,890	86.31	375,355	34,165	91.02
6	Daniel	Coal (tons)	May-12	0	0	0.00	0	0	0.00	365,169	34,122	93.44
7	Daniel	Coal (tons)	Jun-12	0	0	0.00	0	0	0.00	371,865	35,635	95.83
8	Daniel	Coal (tons)	Jul-12	0	0	0.00	0	0	0.00	315,900	30,698	97.18
9	Daniel	Coal (tons)	Aug-12	0	0	0.00	0	0	0.00	264,801	26,112	98.61
10	Daniel	Coal (tons)	Sep-12	0	0	0.00	231	23	99.57	308,075	30,954	100.48
11	Daniel	Coal (tons)	Oct-12	0	0	0.00	0	0	0.00	361,505	37,101	102.63
12	Daniel	Coal (tons)	Nov-12	0	0	0.00	0	0	0.00	375,296	38,959	103.81
13	Daniel	Coal (tons)	Dec-12	0	0	0.00	0	0	0.00	412,068	44,101	107.02
14	Total									4,622,431	441,807	
15	Daniel	Coal (tons)	13 mth avg							355,572	33,985	95.58

16 Totals may not add due to rounding.

Supporting Schedules:

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide conventional fuel account balances in dollars and quantities for each fuel type for the test year and the two preceeding years. Include Natural Gas even though no inventory is carried. (Give units in Barrels, Tons, or MCF)

Type of Data Shown:

COMPANY: GULF POWER COMPANY

Projected Test Year Ended 12/31/14
 Prior Year Ended 12/31/13
 X Historical Year Ended 12/31/12

DOCKET NO.: 130140-EI

Witness: M. L. Burroughs, S. D. Ritenour

169

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
				Beginning Inventory			Receipts			Fuel Issued to Generation		
Line No.	Plant	Fuel Type	Month	Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit
1	Scherer	Coal (tons)	Dec-11	150,961	6,430	42.59	76,196	3,296	43.26	54,881	2,347	42.77
2	Scherer	Coal (tons)	Jan-12	173,666	7,438	42.83	68,208	3,046	44.66	25,873	1,121	43.33
3	Scherer	Coal (tons)	Feb-12	220,753	9,568	43.34	50,414	2,349	46.59	58,792	2,587	44.00
4	Scherer	Coal (tons)	Mar-12	216,136	9,460	43.77	66,031	3,098	45.54	75,244	3,318	44.10
5	Scherer	Coal (tons)	Apr-12	212,722	9,400	44.19	66,652	3,010	45.16	76,367	3,392	44.42
6	Scherer	Coal (tons)	May-12	198,077	8,803	44.44	56,585	2,643	46.71	63,405	2,850	44.95
7	Scherer	Coal (tons)	Jun-12	192,141	8,636	44.95	51,065	2,328	45.59	65,549	2,951	45.02
8	Scherer	Coal (tons)	Jul-12	178,979	8,073	45.11	59,157	2,737	46.27	75,487	3,427	45.40
9	Scherer	Coal (tons)	Aug-12	163,054	7,402	45.40	79,846	3,433	43.00	72,458	3,233	44.62
10	Scherer	Coal (tons)	Sep-12	170,989	7,626	44.60	65,276	2,913	44.63	59,472	2,653	44.61
11	Scherer	Coal (tons)	Oct-12	176,349	7,866	44.60	71,628	3,189	44.52	62,604	2,791	44.58
12	Scherer	Coal (tons)	Nov-12	182,850	8,051	44.03	62,688	2,799	44.65	61,361	2,711	44.18
13	Scherer	Coal (tons)	Dec-12	166,774	7,409	44.43	51,608	2,387	46.25	59,629	2,675	44.86

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide conventional fuel account balances in dollars and quantities for each fuel type for the test year and the two preceding years. Include Natural Gas even though no inventory is carried. (Give units in Barrels, Tons, or MCF)

Type of Data Shown:

COMPANY: GULF POWER COMPANY

Projected Test Year Ended 12/31/14
 Prior Year Ended 12/31/13
 Historical Year Ended 12/31/12

DOCKET NO.: 130140-EI

Witness: M. L. Burroughs, S. D. Ritenour

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
				Fuel Issues (Other)			Adjustments			Ending Inventory		
Line No.	Plant	Fuel Type	Month	Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit
1	Scherer	Coal (tons)	Dec-11	0	0	0.00	1,390	59	42.45	173,666	7,438	42.83
2	Scherer	Coal (tons)	Jan-12	0	0	0.00	4,751	206	43.36	220,753	9,568	43.34
3	Scherer	Coal (tons)	Feb-12	0	0	0.00	3,761	130	34.57	216,136	9,460	43.77
4	Scherer	Coal (tons)	Mar-12	0	0	0.00	3,799	160	42.12	212,722	9,400	44.19
5	Scherer	Coal (tons)	Apr-12	0	0	0.00	-4,930	-215	43.61	198,077	8,803	44.44
6	Scherer	Coal (tons)	May-12	0	0	0.00	884	40	45.25	192,141	8,636	44.95
7	Scherer	Coal (tons)	Jun-12	0	0	0.00	1,323	60	45.35	178,979	8,073	45.11
8	Scherer	Coal (tons)	Jul-12	0	0	0.00	404	18	44.55	163,054	7,402	45.40
9	Scherer	Coal (tons)	Aug-12	0	0	0.00	547	24	43.88	170,989	7,626	44.60
10	Scherer	Coal (tons)	Sep-12	0	0	0.00	-444	-20	45.05	176,349	7,866	44.60
11	Scherer	Coal (tons)	Oct-12	0	0	0.00	-2,522	-213	84.46	182,850	8,051	44.03
12	Scherer	Coal (tons)	Nov-12	0	0	0.00	-17,403	-730	41.95	166,774	7,409	44.43
13	Scherer	Coal (tons)	Dec-12	0	0	0.00	13,658	606	44.37	172,410	7,728	44.82
14	Total									2,424,900	107,460	
15	Scherer	Coal (tons)	13 mth avg							186,531	8,266	44.31

16 Totals may not add due to rounding.

Supporting Schedules:

Recap Schedules:

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FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide conventional fuel account balances in dollars and quantities for each fuel type for the test year and the two preceding years. Include Natural Gas even though no inventory is carried. (Give units in Barrels, Tons, or MCF)

Type of Data Shown:

COMPANY: GULF POWER COMPANY

Projected Test Year Ended 12/31/14
 Prior Year Ended 12/31/13
 Historical Year Ended 12/31/12

DOCKET NO.: 130140-EI

Witness: M. L. Burroughs, S. D. Ritenour

(1)	(2)	(3)	(4)	(5) Beginning Inventory			(8) Receipts			(11) Fuel Issued to Generation		
Line No.	Plant	Fuel Type	Month	Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit
1	Cent. AL	CT Oil	Dec-11	9,283	770	82.95	0	0	0.00	0	0	0.00
2	Cent. AL	CT Oil	Jan-12	9,283	770	82.95	0	0	0.00	0	0	0.00
3	Cent. AL	CT Oil	Feb-12	9,283	770	82.95	0	0	0.00	0	0	0.00
4	Cent. AL	CT Oil	Mar-12	9,283	770	82.95	0	0	0.00	0	0	0.00
5	Cent. AL	CT Oil	Apr-12	9,283	770	82.95	0	0	0.00	0	0	0.00
6	Cent. AL	CT Oil	May-12	9,283	770	82.95	0	0	0.00	0	0	0.00
7	Cent. AL	CT Oil	Jun-12	9,283	770	82.95	0	0	0.00	0	0	0.00
8	Cent. AL	CT Oil	Jul-12	9,283	770	82.95	0	0	0.00	0	0	0.00
9	Cent. AL	CT Oil	Aug-12	9,283	770	82.95	0	0	0.00	0	0	0.00
10	Cent. AL	CT Oil	Sep-12	9,283	770	82.95	0	0	0.00	0	0	0.00
11	Cent. AL	CT Oil	Oct-12	9,283	770	82.95	0	0	0.00	0	0	0.00
12	Cent. AL	CT Oil	Nov-12	9,283	770	82.95	0	0	0.00	0	0	0.00
13	Cent. AL	CT Oil	Dec-12	9,283	770	82.95	0	0	0.00	0	0	0.00

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14 Note: Gulf provides the fuel to operate these units per the Purchase Power Agreement.

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide conventional fuel account balances in dollars and quantities for each fuel type for the test year and the two preceding years. Include Natural Gas even though no inventory is carried. (Give units in Barrels, Tons, or MCF)

Type of Data Shown:

COMPANY: GULF POWER COMPANY

Projected Test Year Ended 12/31/14

Prior Year Ended 12/31/13

X Historical Year Ended 12/31/12

DOCKET NO.: 130140-EI

Witness: M. L. Burroughs, S. D. Ritenour

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(1)	(2)	(3)	(4)	(5) Fuel Issues (Other)			(8) Adjustments			(11) Ending Inventory		
Line No.	Plant	Fuel Type	Month	Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit
1	Cent. AL	CT Oil	Dec-11	0	0	0.00	0	0	0.00	9,283	770	82.95
2	Cent. AL	CT Oil	Jan-12	0	0	0.00	0	0	0.00	9,283	770	82.95
3	Cent. AL	CT Oil	Feb-12	0	0	0.00	0	0	0.00	9,283	770	82.95
4	Cent. AL	CT Oil	Mar-12	0	0	0.00	0	0	0.00	9,283	770	82.95
5	Cent. AL	CT Oil	Apr-12	0	0	0.00	0	0	0.00	9,283	770	82.95
6	Cent. AL	CT Oil	May-12	0	0	0.00	0	0	0.00	9,283	770	82.95
7	Cent. AL	CT Oil	Jun-12	0	0	0.00	0	0	0.00	9,283	770	82.95
8	Cent. AL	CT Oil	Jul-12	0	0	0.00	0	0	0.00	9,283	770	82.95
9	Cent. AL	CT Oil	Aug-12	0	0	0.00	0	0	0.00	9,283	770	82.95
10	Cent. AL	CT Oil	Sep-12	0	0	0.00	0	0	0.00	9,283	770	82.95
11	Cent. AL	CT Oil	Oct-12	0	0	0.00	0	0	0.00	9,283	770	82.95
12	Cent. AL	CT Oil	Nov-12	0	0	0.00	0	0	0.00	9,283	770	82.95
13	Cent. AL	CT Oil	Dec-12	0	0	0.00	0	0	0.00	9,283	770	82.95
14	Total									120,679	10,010	
15	Cent. AL	CT Oil	13 mth avg							9,283	770	82.95

16 Note: Gulf provides the fuel to operate these units per the Purchase Power Agreement.

17 Totals may not add due to rounding.

Supporting Schedules:

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide conventional fuel account balances in dollars and quantities for each fuel type for the test year and the two preceding years. Include Natural Gas even though no inventory is carried. (Give units in Barrels, Tons, or MCF)

Type of Data Shown:

COMPANY: GULF POWER COMPANY

Projected Test Year Ended 12/31/14

Prior Year Ended 12/31/13

X Historical Year Ended 12/31/12

DOCKET NO.: 130140-EI

Witness: M. L. Burroughs, S. D. Ritenour

(1)	(2)	(3)	(4)	(5) (6) (7)			(8) (9) (10)			(11) (12) (13)		
				Beginning Inventory			Receipts			Fuel Issued to Generation		
Line No.	Plant	Fuel Type	Month	Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit
1	Baconton	CT Oil	Dec-11	8,609	742	86.19	0	0	0.00	0	0	0.00
2	Baconton	CT Oil	Jan-12	8,609	742	86.19	0	0	0.00	0	0	0.00
3	Baconton	CT Oil	Feb-12	8,609	742	86.19	0	0	0.00	570	49	85.96
4	Baconton	CT Oil	Mar-12	8,039	693	86.20	0	0	0.00	0	0	0.00
5	Baconton	CT Oil	Apr-12	8,077	696	86.17	0	0	0.00	0	0	0.00
6	Baconton	CT Oil	May-12	8,077	696	86.17	0	0	0.00	0	0	0.00
7	Baconton	CT Oil	Jun-12	8,077	696	86.17	0	0	0.00	0	0	0.00
8	Baconton	CT Oil	Jul-12	8,077	696	86.17	0	0	0.00	0	0	0.00
9	Baconton	CT Oil	Aug-12	8,077	696	86.17	0	0	0.00	0	0	0.00
10	Baconton	CT Oil	Sep-12	8,077	696	86.17	0	0	0.00	0	0	0.00
11	Baconton	CT Oil	Oct-12	8,077	696	86.17	0	0	0.00	0	0	0.00
12	Baconton	CT Oil	Nov-12	8,077	696	86.17	0	0	0.00	0	0	0.00
13	Baconton	CT Oil	Dec-12	8,077	696	86.17	0	0	0.00	0	0	0.00

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14 Note: Gulf provides the fuel to operate these units per the Purchase Power Agreement.

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide conventional fuel account balances in dollars and quantities for each fuel type for the test year and the two preceding years. Include Natural Gas even though no inventory is carried. (Give units in Barrels, Tons, or MCF)

Type of Data Shown:

COMPANY: GULF POWER COMPANY

Projected Test Year Ended 12/31/14

Prior Year Ended 12/31/13

X Historical Year Ended 12/31/12

DOCKET NO.: 130140-EI

Witness: M. L. Burroughs, S. D. Ritenour

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
				Fuel Issues (Other)			Adjustments			Ending Inventory		
Line No.	Plant	Fuel Type	Month	Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit
1	Baconton	CT Oil	Dec-11	0	0	0.00	0	0	0.00	8,609	742	86.19
2	Baconton	CT Oil	Jan-12	0	0	0.00	0	0	0.00	8,609	742	86.19
3	Baconton	CT Oil	Feb-12	0	0	0.00	0	0	0.00	8,039	693	86.20
4	Baconton	CT Oil	Mar-12	0	0	0.00	38	3	78.95	8,077	696	86.17
5	Baconton	CT Oil	Apr-12	0	0	0.00	0	0	0.00	8,077	696	86.17
6	Baconton	CT Oil	May-12	0	0	0.00	0	0	0.00	8,077	696	86.17
7	Baconton	CT Oil	Jun-12	0	0	0.00	0	0	0.00	8,077	696	86.17
8	Baconton	CT Oil	Jul-12	0	0	0.00	0	0	0.00	8,077	696	86.17
9	Baconton	CT Oil	Aug-12	0	0	0.00	0	0	0.00	8,077	696	86.17
10	Baconton	CT Oil	Sep-12	0	0	0.00	0	0	0.00	8,077	696	86.17
11	Baconton	CT Oil	Oct-12	0	0	0.00	0	0	0.00	8,077	696	86.17
12	Baconton	CT Oil	Nov-12	0	0	0.00	0	0	0.00	8,077	696	86.17
13	Baconton	CT Oil	Dec-12	0	0	0.00	0	0	0.00	8,077	696	86.17
14	Total									106,027	9,137	
15	Baconton	CT Oil	13 mth avg							8,156	703	86.19

16 Note: Gulf provides the fuel to operate these units per the Purchase Power Agreement.

17 Totals may not add due to rounding.

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide conventional fuel account balances in dollars and quantities for each fuel type for the test year and the two preceding years. Include Natural Gas even though no inventory is carried. (Give units in Barrels, Tons, or MCF)

Type of Data Shown:

COMPANY: GULF POWER COMPANY

Projected Test Year Ended 12/31/14
 Prior Year Ended 12/31/13
 Historical Year Ended 12/31/12

DOCKET NO.: 130140-EI

Witness: M. L. Burroughs, S. D. Ritenour

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
				Beginning Inventory			Receipts			Fuel Issued to Generation		
Line No.	Plant	Fuel Type	Month	Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit
1	Dahlberg	CT Oil	Dec-11	11,455	1,031	90.00	0	0	0.00	201	18	89.55
2	Dahlberg	CT Oil	Jan-12	11,254	1,013	90.01	0	0	0.00	0	0	0.00
3	Dahlberg	CT Oil	Feb-12	11,254	1,013	90.01	0	0	0.00	0	0	0.00
4	Dahlberg	CT Oil	Mar-12	11,254	1,013	90.01	0	0	0.00	0	0	0.00
5	Dahlberg	CT Oil	Apr-12	11,254	1,013	90.01	0	0	0.00	0	0	0.00
6	Dahlberg	CT Oil	May-12	11,254	1,013	90.01	0	0	0.00	0	0	0.00
7	Dahlberg	CT Oil	Jun-12	11,254	1,013	90.01	0	0	0.00	0	0	0.00
8	Dahlberg	CT Oil	Jul-12	11,254	1,013	90.01	0	0	0.00	0	0	0.00
9	Dahlberg	CT Oil	Aug-12	11,254	1,013	90.01	0	0	0.00	0	0	0.00
10	Dahlberg	CT Oil	Sep-12	11,254	1,013	90.01	0	0	0.00	0	0	0.00
11	Dahlberg	CT Oil	Oct-12	11,254	1,013	90.01	0	0	0.00	0	0	0.00
12	Dahlberg	CT Oil	Nov-12	11,254	1,013	90.01	0	0	0.00	256	23	89.84
13	Dahlberg	CT Oil	Dec-12	10,998	990	90.02	0	0	0.00	87	8	91.95

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14 Note: Gulf provides the fuel to operate these units per the Purchase Power Agreement.

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide conventional fuel account balances in dollars and quantities for each fuel type for the test year and the two preceding years. Include Natural Gas even though no inventory is carried. (Give units in Barrels, Tons, or MCF)

Type of Data Shown:

Projected Test Year Ended 12/31/14

Prior Year Ended 12/31/13

X Historical Year Ended 12/31/12

COMPANY: GULF POWER COMPANY

Witness: M. L. Burroughs, S. D. Ritenour

DOCKET NO.: 130140-EI

(1)	(2)	(3)	(4)	(5) Fuel Issues (Other)			(8) Adjustments			(11) Ending Inventory		
Line No.	Plant	Fuel Type	Month	Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit
1	Dahlberg	CT Oil	Dec-11	0	0	0.00	0	0	0.00	11,254	1,013	90.01
2	Dahlberg	CT Oil	Jan-12	0	0	0.00	0	0	0.00	11,254	1,013	90.01
3	Dahlberg	CT Oil	Feb-12	0	0	0.00	0	0	0.00	11,254	1,013	90.01
4	Dahlberg	CT Oil	Mar-12	0	0	0.00	0	0	0.00	11,254	1,013	90.01
5	Dahlberg	CT Oil	Apr-12	0	0	0.00	0	0	0.00	11,254	1,013	90.01
6	Dahlberg	CT Oil	May-12	0	0	0.00	0	0	0.00	11,254	1,013	90.01
7	Dahlberg	CT Oil	Jun-12	0	0	0.00	0	0	0.00	11,254	1,013	90.01
8	Dahlberg	CT Oil	Jul-12	0	0	0.00	0	0	0.00	11,254	1,013	90.01
9	Dahlberg	CT Oil	Aug-12	0	0	0.00	0	0	0.00	11,254	1,013	90.01
10	Dahlberg	CT Oil	Sep-12	0	0	0.00	0	0	0.00	11,254	1,013	90.01
11	Dahlberg	CT Oil	Oct-12	0	0	0.00	0	0	0.00	11,254	1,013	90.01
12	Dahlberg	CT Oil	Nov-12	0	0	0.00	0	0	0.00	10,998	990	90.02
13	Dahlberg	CT Oil	Dec-12	0	0	0.00	0	0	0.00	10,911	982	90.00
14	Total									145,703	13,115	
15	Dahlberg	CT Oil	13 mth avg							11,208	1,009	90.02

16 Note: Gulf provides the fuel to operate these units per the Purchase Power Agreement.

17 Totals may not add due to rounding.

Supporting Schedules:

Recap Schedules:

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FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide conventional fuel account balances in dollars and quantities for each fuel type for the test year and the two preceding years. Include Natural Gas even though no inventory is carried. (Give units in Barrels, Tons, or MCF)

Type of Data Shown:

COMPANY: GULF POWER COMPANY

Projected Test Year Ended 12/31/14

Prior Year Ended 12/31/13

X Historical Year Ended 12/31/12

DOCKET NO.: 130140-EI

Witness: M. L. Burroughs, S. D. Ritenour

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(1)	(2)	(3)	(4)	(5) (6) (7)			(8) (9) (10)			(11) (12) (13)		
				Beginning Inventory			Receipts			Fuel Issued to Generation		
Line No.	Plant	Fuel Type	Month	Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit
1	Smith	CT Oil	Dec-11	5,219	467	89.48	1796	234	130.29	188	19	101.06
2	Smith	CT Oil	Jan-12	6,826	682	99.91	0	0	0.00	204	20	98.04
3	Smith	CT Oil	Feb-12	6,622	662	99.97	0	0	0.00	157	16	101.91
4	Smith	CT Oil	Mar-12	6,466	646	99.91	0	0	0.00	78	8	102.56
5	Smith	CT Oil	Apr-12	6,387	638	99.89	710	99	139.44	491	51	103.87
6	Smith	CT Oil	May-12	6,606	686	103.84	0	0	0.00	0	0	0.00
7	Smith	CT Oil	Jun-12	6,606	686	103.84	0	0	0.00	0	0	0.00
8	Smith	CT Oil	Jul-12	6,522	678	103.96	354	44	124.29	298	31	104.03
9	Smith	CT Oil	Aug-12	6,490	681	104.93	0	0	0.00	23	2	86.96
10	Smith	CT Oil	Sep-12	6,467	679	104.99	0	0	0.00	16	2	125.00
11	Smith	CT Oil	Oct-12	6,451	677	104.94	354	49	138.42	685	73	106.57
12	Smith	CT Oil	Nov-12	6,120	653	106.70	0	0	0.00	0	0	0.00
13	Smith	CT Oil	Dec-12	6,120	653	106.70	0	0	0.00	93	10	107.53

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide conventional fuel account balances in dollars and quantities for each fuel type for the test year and the two preceeding years. Include Natural Gas even though no inventory is carried. (Give units in Barrels, Tons, or MCF)

Type of Data Shown:

COMPANY: GULF POWER COMPANY

Projected Test Year Ended 12/31/14
 Prior Year Ended 12/31/13
 Historical Year Ended 12/31/12

DOCKET NO.: 130140-EI

Witness: M. L. Burroughs, S. D. Ritenour

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(1)	(2)	(3)	(4)	(5) Fuel Issues (Other)			(8) Adjustments			(11) Ending Inventory		
Line No.	Plant	Fuel Type	Month	Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit
1	Smith	CT Oil	Dec-11	0	0	0.00	0	0	0.00	6,826	682	99.91
2	Smith	CT Oil	Jan-12	0	0	0.00	0	0	0.00	6,622	662	99.97
3	Smith	CT Oil	Feb-12	0	0	0.00	0	0	0.00	6,466	646	99.91
4	Smith	CT Oil	Mar-12	0	0	0.00	0	0	0.00	6,387	638	99.89
5	Smith	CT Oil	Apr-12	0	0	0.00	0	0	0.00	6,606	686	103.84
6	Smith	CT Oil	May-12	0	0	0.00	0	0	0.00	6,606	686	103.84
7	Smith	CT Oil	Jun-12	0	0	0.00	-85	-9	105.88	6,522	678	103.96
8	Smith	CT Oil	Jul-12	0	0	0.00	-88	-9	102.27	6,490	681	104.93
9	Smith	CT Oil	Aug-12	0	0	0.00	0	0	0.00	6,467	679	104.99
10	Smith	CT Oil	Sep-12	0	0	0.00	0	0	0.00	6,451	677	104.94
11	Smith	CT Oil	Oct-12	0	0	0.00	0	0	0.00	6,120	653	106.70
12	Smith	CT Oil	Nov-12	0	0	0.00	0	0	0.00	6,120	653	106.70
13	Smith	CT Oil	Dec-12	0	0	0.00	-73	-8	109.59	5,955	635	106.63
14	Total									83,638	8,656	
15	Smith	CT Oil	13 mth avg							6,434	666	103.51

16 Totals may not add due to rounding.

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide conventional fuel account balances in dollars and quantities for each fuel type for the test year and the two preceding years. Include Natural Gas even though no inventory is carried. (Give units in Barrels, Tons, or MCF)

Type of Data Shown:

COMPANY: GULF POWER COMPANY

Projected Test Year Ended 12/31/14

Prior Year Ended 12/31/13

X Historical Year Ended 12/31/12

DOCKET NO.: 130140-EI

Witness: M. L. Burroughs, S. D. Ritenour

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
				Beginning Inventory			Receipts			Fuel Issued to Generation		
Line No.	Plant	Fuel Type	Month	Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit
1	Crist	Oil	Dec-11	2,719	303	111.44	0	0	0.00	188	21	111.70
2	Crist	Oil	Jan-12	2,531	282	111.42	0	0	0.00	161	18	111.80
3	Crist	Oil	Feb-12	2,370	264	111.39	0	0	0.00	282	31	109.93
4	Crist	Oil	Mar-12	2,088	233	111.59	0	0	0.00	81	9	111.11
5	Crist	Oil	Apr-12	2,007	224	111.61	0	0	0.00	134	15	111.94
6	Crist	Oil	May-12	1,873	209	111.59	0	0	0.00	107	12	112.15
7	Crist	Oil	Jun-12	1,765	197	111.61	1,591	186	116.91	281	32	113.88
8	Crist	Oil	Jul-12	3,075	351	114.15	0	0	0.00	81	9	111.11
9	Crist	Oil	Aug-12	2,994	342	114.23	0	0	0.00	322	37	114.91
10	Crist	Oil	Sep-12	2,672	305	114.15	0	0	0.00	289	33	114.19
11	Crist	Oil	Oct-12	2,383	272	114.14	710	100	140.85	79	9	113.92
12	Crist	Oil	Nov-12	3,014	362	120.11	0	0	0.00	188	23	122.34
13	Crist	Oil	Dec-12	2,826	340	120.31	0	0	0.00	175	21	120.00

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FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide conventional fuel account balances in dollars and quantities for each fuel type for the test year and the two preceding years. Include Natural Gas even though no inventory is carried. (Give units in Barrels, Tons, or MCF)

Type of Data Shown:

COMPANY: GULF POWER COMPANY

Projected Test Year Ended 12/31/14
 Prior Year Ended 12/31/13
 Historical Year Ended 12/31/12

DOCKET NO.: 130140-EI

Witness: M. L. Burroughs, S. D. Ritenour

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
				Fuel Issues (Other)			Adjustments			Ending Inventory		
Line No.	Plant	Fuel Type	Month	Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit
1	Crist	Oil	Dec-11	0	0	0.00	0	0	0.00	2,531	282	111.42
2	Crist	Oil	Jan-12	0	0	0.00	0	0	0.00	2,370	264	111.39
3	Crist	Oil	Feb-12	0	0	0.00	0	0	0.00	2,088	233	111.59
4	Crist	Oil	Mar-12	0	0	0.00	0	0	0.00	2,007	224	111.61
5	Crist	Oil	Apr-12	0	0	0.00	0	0	0.00	1,873	209	111.59
6	Crist	Oil	May-12	0	0	0.00	0	0	0.00	1,765	197	111.61
7	Crist	Oil	Jun-12	0	0	0.00	0	0	0.00	3,075	351	114.15
8	Crist	Oil	Jul-12	0	0	0.00	0	0	0.00	2,994	342	114.23
9	Crist	Oil	Aug-12	0	0	0.00	0	0	0.00	2,672	305	114.15
10	Crist	Oil	Sep-12	0	0	0.00	0	0	0.00	2,383	272	114.14
11	Crist	Oil	Oct-12	0	0	0.00	0	0	0.00	3,014	362	120.11
12	Crist	Oil	Nov-12	0	0	0.00	0	0	0.00	2,826	340	120.31
13	Crist	Oil	Dec-12	0	0	0.00	0	0	0.00	2,652	319	120.29
14	Total									32,250	3,700	
15	Crist	Oil	13 mth avg							2,481	285	114.87

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16 Totals may not add due to rounding.

Supporting Schedules:

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide conventional fuel account balances in dollars and quantities for each fuel type for the test year and the two preceding years. Include Natural Gas even though no inventory is carried. (Give units in Barrels, Tons, or MCF)

Type of Data Shown:

COMPANY: GULF POWER COMPANY

Projected Test Year Ended 12/31/14

Prior Year Ended 12/31/13

X Historical Year Ended 12/31/12

DOCKET NO.: 130140-EI

Witness: M. L. Burroughs, S. D. Ritenour

(1)	(2)	(3)	(4)	(5) (6) (7)			(8) (9) (10)			(11) (12) (13)		
Line No.	Plant	Fuel Type	Month	Beginning Inventory			Receipts			Fuel Issued to Generation		
				Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit
1	Smith	Oil	Dec-11	245	32	130.61	357	44	123.25	404	51	126.24
2	Smith	Oil	Jan-12	198	25	126.26	0	0	0.00	88	11	125.00
3	Smith	Oil	Feb-12	110	14	127.27	178	25	140.45	138	18	130.43
4	Smith	Oil	Mar-12	151	20	132.45	178	25	140.45	193	27	139.90
5	Smith	Oil	Apr-12	135	19	140.74	710	100	140.85	711	100	140.65
6	Smith	Oil	May-12	134	19	141.79	529	68	128.54	403	52	129.03
7	Smith	Oil	Jun-12	261	34	130.27	0	0	0.00	167	22	131.74
8	Smith	Oil	Jul-12	93	12	129.03	707	90	127.30	669	85	127.06
9	Smith	Oil	Aug-12	131	17	129.77	1,061	146	137.61	1,080	147	136.11
10	Smith	Oil	Sep-12	112	15	133.93	883	123	139.30	860	120	139.53
11	Smith	Oil	Oct-12	135	19	140.74	178	24	134.83	147	20	136.05
12	Smith	Oil	Nov-12	165	23	139.39	535	71	132.71	522	70	134.10
13	Smith	Oil	Dec-12	178	24	134.83	0	0	0.00	28	4	142.86

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FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide conventional fuel account balances in dollars and quantities for each fuel type for the test year and the two preceding years. Include Natural Gas even though no inventory is carried. (Give units in Barrels, Tons, or MCF)

Type of Data Shown:

COMPANY: GULF POWER COMPANY

Projected Test Year Ended 12/31/14

Prior Year Ended 12/31/13

X Historical Year Ended 12/31/12

DOCKET NO.: 130140-EI

Witness: M. L. Burroughs, S. D. Ritenour

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
				Fuel Issues (Other)			Adjustments			Ending Inventory		
Line No.	Plant	Fuel Type	Month	Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit
1	Smith	Oil	Dec-11	0	0	0.00	0	0	0.00	198	25	126.26
2	Smith	Oil	Jan-12	0	0	0.00	0	0	0.00	110	14	127.27
3	Smith	Oil	Feb-12	0	0	0.00	0	0	0.00	151	20	132.45
4	Smith	Oil	Mar-12	0	0	0.00	0	0	0.00	135	19	140.74
5	Smith	Oil	Apr-12	0	0	0.00	0	0	0.00	134	19	141.79
6	Smith	Oil	May-12	0	0	0.00	0	0	0.00	261	34	130.27
7	Smith	Oil	Jun-12	0	0	0.00	0	0	0.00	93	12	129.03
8	Smith	Oil	Jul-12	0	0	0.00	0	0	0.00	131	17	129.77
9	Smith	Oil	Aug-12	0	0	0.00	0	0	0.00	112	15	133.93
10	Smith	Oil	Sep-12	0	0	0.00	0	0	0.00	135	19	140.74
11	Smith	Oil	Oct-12	0	0	0.00	0	0	0.00	165	23	139.39
12	Smith	Oil	Nov-12	0	0	0.00	0	0	0.00	178	24	134.83
13	Smith	Oil	Dec-12	0	0	0.00	307	41	133.55	457	61	133.48
14	Total									2,260	302	
15	Smith	Oil	13 mth avg							174	23	132.18

16 Totals may not add due to rounding.

Supporting Schedules:

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide conventional fuel account balances in dollars and quantities for each fuel type for the test year and the two preceeding years. Include Natural Gas even though no inventory is carried. (Give units in Barrels, Tons, or MCF)

Type of Data Shown:

COMPANY: GULF POWER COMPANY

Projected Test Year Ended 12/31/14

Prior Year Ended 12/31/13

X Historical Year Ended 12/31/12

DOCKET NO.: 130140-EI

Witness: M. L. Burroughs, S. D. Ritenour

(1)	(2)	(3)	(4)	(5) (6) (7)			(8) (9) (10)			(11) (12) (13)		
				Beginning Inventory			Receipts			Fuel Issued to Generation		
Line No.	Plant	Fuel Type	Month	Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit
1	Scholz	Oil	Dec-11	133	17	127.82	179	23	128.49	3	0	0.00
2	Scholz	Oil	Jan-12	308	39	126.62	0	0	0.00	0	0	0.00
3	Scholz	Oil	Feb-12	304	38	125.00	0	0	0.00	11	1	90.91
4	Scholz	Oil	Mar-12	293	37	126.28	0	0	0.00	8	1	125.00
5	Scholz	Oil	Apr-12	286	36	125.87	0	0	0.00	5	1	200.00
6	Scholz	Oil	May-12	280	35	125.00	0	0	0.00	0	0	0.00
7	Scholz	Oil	Jun-12	280	35	125.00	0	0	0.00	12	2	166.67
8	Scholz	Oil	Jul-12	268	34	126.87	0	0	0.00	59	8	135.59
9	Scholz	Oil	Aug-12	209	26	124.40	94	13	138.30	21	3	142.86
10	Scholz	Oil	Sep-12	282	37	131.21	0	0	0.00	8	1	125.00
11	Scholz	Oil	Oct-12	274	36	131.39	0	0	0.00	6	1	166.67
12	Scholz	Oil	Nov-12	268	35	130.60	0	0	0.00	5	1	200.00
13	Scholz	Oil	Dec-12	263	34	129.28	0	0	0.00	2	0	0.00

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FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide conventional fuel account balances in dollars and quantities for each fuel type for the test year and the two preceeding years. Include Natural Gas even though no inventory is carried. (Give units in Barrels, Tons, or MCF)

Type of Data Shown:

COMPANY: GULF POWER COMPANY

Projected Test Year Ended 12/31/14
 Prior Year Ended 12/31/13
 Historical Year Ended 12/31/12

DOCKET NO.: 130140-EI

Witness: M. L. Burroughs, S. D. Ritenour

(1)	(2)	(3)	(4)	(5) (6) (7)			(8) (9) (10)			(11) (12) (13)		
				Fuel Issues (Other)			Adjustments			Ending Inventory		
Line No.	Plant	Fuel Type	Month	Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit
1	Scholz	Oil	Dec-11	0	0	0.00	0	0	0.00	308	39	126.62
2	Scholz	Oil	Jan-12	0	0	0.00	-4	-1	250.00	304	38	125.00
3	Scholz	Oil	Feb-12	0	0	0.00	0	0	0.00	293	37	126.28
4	Scholz	Oil	Mar-12	0	0	0.00	0	0	0.00	286	36	125.87
5	Scholz	Oil	Apr-12	0	0	0.00	0	0	0.00	280	35	125.00
6	Scholz	Oil	May-12	0	0	0.00	0	0	0.00	280	35	125.00
7	Scholz	Oil	Jun-12	0	0	0.00	0	0	0.00	268	34	126.87
8	Scholz	Oil	Jul-12	0	0	0.00	0	0	0.00	209	26	124.40
9	Scholz	Oil	Aug-12	0	0	0.00	0	0	0.00	282	37	131.21
10	Scholz	Oil	Sep-12	0	0	0.00	0	0	0.00	274	36	131.39
11	Scholz	Oil	Oct-12	0	0	0.00	0	0	0.00	268	35	130.60
12	Scholz	Oil	Nov-12	0	0	0.00	0	0	0.00	263	34	129.28
13	Scholz	Oil	Dec-12	0	0	0.00	0	0	0.00	261	34	130.27
14	Total									3,576	456	
15	Scholz	Oil	13 mth avg							275	35	127.27

16 Totals may not add due to rounding.

Supporting Schedules:

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide conventional fuel account balances in dollars and quantities for each fuel type for the test year and the two preceeding years. Include Natural Gas even though no inventory is carried. (Give units in Barrels, Tons, or MCF)

Type of Data Shown:

Projected Test Year Ended 12/31/14

Prior Year Ended 12/31/13

X Historical Year Ended 12/31/12

COMPANY: GULF POWER COMPANY

Witness: M. L. Burroughs, S. D. Ritenour

DOCKET NO.: 130140-EI

(1)	(2)	(3)	(4)	(5) (6) (7)			(8) (9) (10)			(11) (12) (13)		
				Beginning Inventory			Receipts			Fuel Issued to Generation		
Line No.	Plant	Fuel Type	Month	Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit
1	Daniel	Oil	Dec-11	2,028	250	123.27	1,879	236	125.60	1,556	194	124.68
2	Daniel	Oil	Jan-12	2,351	293	124.63	977	129	132.04	879	111	126.28
3	Daniel	Oil	Feb-12	2,448	310	126.63	266	35	131.58	0	0	0.00
4	Daniel	Oil	Mar-12	2,714	345	127.12	0	0	0.00	683	87	127.38
5	Daniel	Oil	Apr-12	2,032	258	126.97	0	0	0.00	41	5	121.95
6	Daniel	Oil	May-12	1,990	253	127.14	2,462	313	127.13	1,976	251	127.02
7	Daniel	Oil	Jun-12	2,476	315	127.22	439	50	113.90	486	61	125.51
8	Daniel	Oil	Jul-12	2,429	304	125.15	527	64	121.44	345	43	124.64
9	Daniel	Oil	Aug-12	2,611	326	124.86	36	11	305.56	2,099	267	127.20
10	Daniel	Oil	Sep-12	547	70	127.97	2,565	351	136.84	0	0	0.00
11	Daniel	Oil	Oct-12	3,112	421	135.28	0	7	0.00	356	49	137.64
12	Daniel	Oil	Nov-12	2,756	379	137.52	0	0	0.00	159	22	138.36
13	Daniel	Oil	Dec-12	2,598	357	137.41	0	0	0.00	0	0	0.00

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FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide conventional fuel account balances in dollars and quantities for each fuel type for the test year and the two preceding years. Include Natural Gas even though no inventory is carried. (Give units in Barrels, Tons, or MCF)

Type of Data Shown:

COMPANY: GULF POWER COMPANY

Projected Test Year Ended 12/31/14

Prior Year Ended 12/31/13

X Historical Year Ended 12/31/12

DOCKET NO.: 130140-EI

Witness: M. L. Burroughs, S. D. Ritenour

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
				Fuel Issues (Other)			Adjustments			Ending Inventory		
Line No.	Plant	Fuel Type	Month	Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit
1	Daniel	Oil	Dec-11	0	0	0.00	0	0	0.00	2,351	293	124.63
2	Daniel	Oil	Jan-12	0	0	0.00	0	0	0.00	2,448	310	126.63
3	Daniel	Oil	Feb-12	0	0	0.00	0	0	0.00	2,714	345	127.12
4	Daniel	Oil	Mar-12	0	0	0.00	0	0	0.00	2,032	258	126.97
5	Daniel	Oil	Apr-12	0	0	0.00	0	0	0.00	1,990	253	127.14
6	Daniel	Oil	May-12	0	0	0.00	0	0	0.00	2,476	315	127.22
7	Daniel	Oil	Jun-12	0	0	0.00	0	0	0.00	2,429	304	125.15
8	Daniel	Oil	Jul-12	0	0	0.00	0	0	0.00	2,611	326	124.86
9	Daniel	Oil	Aug-12	0	0	0.00	0	0	0.00	547	70	127.97
10	Daniel	Oil	Sep-12	0	0	0.00	0	0	0.00	3,112	421	135.28
11	Daniel	Oil	Oct-12	0	0	0.00	0	0	0.00	2,756	379	137.52
12	Daniel	Oil	Nov-12	0	0	0.00	0	0	0.00	2,598	357	137.41
13	Daniel	Oil	Dec-12	0	0	0.00	0	0	0.00	2,598	357	137.41
14	Total									30,662	3,988	
15	Daniel	Oil	13 mth avg							2,359	307	130.14

16 Totals may not add due to rounding.

Supporting Schedules:

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide conventional fuel account balances in dollars and quantities for each fuel type for the test year and the two preceding years. Include Natural Gas even though no inventory is carried. (Give units in Barrels, Tons, or MCF)

Type of Data Shown:

COMPANY: GULF POWER COMPANY

Projected Test Year Ended 12/31/14
 Prior Year Ended 12/31/13
 Historical Year Ended 12/31/12

DOCKET NO.: 130140-EI

Witness: M. L. Burroughs, S. D. Ritenour

(1)	(2)	(3)	(4)	(5) Beginning Inventory			(8) Receipts			(11) Fuel Issued to Generation		
Line No.	Plant	Fuel Type	Month	Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit
1	Scherer	Oil	Dec-11	1,284	167	130.06	526	69	131.18	735	96	130.61
2	Scherer	Oil	Jan-12	1,322	172	130.11	269	37	137.55	723	95	131.40
3	Scherer	Oil	Feb-12	1,338	176	131.54	269	39	144.98	377	50	132.63
4	Scherer	Oil	Mar-12	1,319	177	134.19	134	20	149.25	211	29	137.44
5	Scherer	Oil	Apr-12	1,287	174	135.20	134	20	149.25	112	15	133.93
6	Scherer	Oil	May-12	1,296	177	136.57	267	37	138.58	67	9	134.33
7	Scherer	Oil	Jun-12	1,336	183	136.98	44	5	113.64	65	9	138.46
8	Scherer	Oil	Jul-12	1,353	184	135.99	66	9	136.36	92	13	141.30
9	Scherer	Oil	Aug-12	1,311	178	135.77	133	19	142.86	102	14	137.25
10	Scherer	Oil	Sep-12	1,313	180	137.09	66	10	151.52	56	8	142.86
11	Scherer	Oil	Oct-12	1,324	182	137.46	133	19	142.86	48	7	145.83
12	Scherer	Oil	Nov-12	1,395	193	138.35	0	0	0.00	72	10	138.89
13	Scherer	Oil	Dec-12	1,338	185	138.27	100	14	140.00	26	4	153.85

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FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide conventional fuel account balances in dollars and quantities for each fuel type for the test year and the two preceding years. Include Natural Gas even though no inventory is carried. (Give units in Barrels, Tons, or MCF)

Type of Data Shown:

COMPANY: GULF POWER COMPANY

Projected Test Year Ended 12/31/14
 Prior Year Ended 12/31/13
 Historical Year Ended 12/31/12

DOCKET NO.: 130140-EI

Witness: M. L. Burroughs, S. D. Ritenour

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
				Fuel Issues (Other)			Adjustments			Ending Inventory		
Line No.	Plant	Fuel Type	Month	Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit
1	Scherer	Oil	Dec-11	0	0	0.00	247	32	129.55	1,322	172	130.11
2	Scherer	Oil	Jan-12	0	0	0.00	471	62	131.63	1,338	176	131.54
3	Scherer	Oil	Feb-12	0	0	0.00	89	12	134.83	1,319	177	134.19
4	Scherer	Oil	Mar-12	0	0	0.00	45	6	133.33	1,287	174	135.20
5	Scherer	Oil	Apr-12	0	0	0.00	-13	-2	153.85	1,296	177	136.57
6	Scherer	Oil	May-12	0	0	0.00	-159	-22	138.36	1,336	183	136.98
7	Scherer	Oil	Jun-12	0	0	0.00	38	5	131.58	1,353	184	135.99
8	Scherer	Oil	Jul-12	0	0	0.00	-16	-2	125.00	1,311	178	135.77
9	Scherer	Oil	Aug-12	0	0	0.00	-29	-4	137.93	1,313	180	137.09
10	Scherer	Oil	Sep-12	0	0	0.00	1	0	0.00	1,324	182	137.46
11	Scherer	Oil	Oct-12	0	0	0.00	-14	-2	142.86	1,395	193	138.35
12	Scherer	Oil	Nov-12	0	0	0.00	15	2	133.33	1,338	185	138.27
13	Scherer	Oil	Dec-12	0	0	0.00	-167	-23	137.72	1,246	172	138.04
14	Total									17,178	2,333	
15	Scherer	Oil	13 mth avg							1,321	179	135.50

16 Totals may not add due to rounding.

Supporting Schedules:

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide conventional fuel account balances in dollars and quantities for each fuel type for the test year and the two preceding years. Include Natural Gas even though no inventory is carried. (Give units in Barrels, Tons, or MCF)

Type of Data Shown:

Projected Test Year Ended 12/31/14

Prior Year Ended 12/31/13

X Historical Year Ended 12/31/12

COMPANY: GULF POWER COMPANY

Witness: M. L. Burroughs, S. D. Ritenour

DOCKET NO.: 130140-EI

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
				Beginning Inventory			Receipts			Fuel Issued to Generation		
Line No.	Plant	Fuel Type	Month	Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit
1	Smith	Nat. Gas	Dec-11	813,899	3,293	4.05	2,217,868	8,238	3.71	2,017,404	7,673	3.80
2	Smith	Nat. Gas	Jan-12	1,014,363	3,858	3.80	2,514,745	8,157	3.24	2,523,855	8,599	3.41
3	Smith	Nat. Gas	Feb-12	988,972	3,369	3.41	2,470,800	7,427	3.01	2,470,800	7,710	3.12
4	Smith	Nat. Gas	Mar-12	988,972	3,086	3.12	2,458,726	6,777	2.76	2,425,898	6,936	2.86
5	Smith	Nat. Gas	Apr-12	1,021,800	2,927	2.86	1,691,009	6,107	3.61	1,691,009	5,627	3.33
6	Smith	Nat. Gas	May-12	1,021,800	3,407	3.33	2,210,464	8,423	3.81	2,210,464	8,086	3.66
7	Smith	Nat. Gas	Jun-12	1,021,800	3,745	3.67	2,725,586	10,084	3.70	2,236,572	8,671	3.88
8	Smith	Nat. Gas	Jul-12	920,263	3,563	3.87	2,563,275	11,152	4.35	2,285,883	9,834	4.30
9	Smith	Nat. Gas	Aug-12	922,064	3,962	4.30	2,464,339	10,405	4.22	2,338,772	10,075	4.31
10	Smith	Nat. Gas	Sep-12	840,326	3,627	4.32	3,389,739	13,175	3.89	2,168,050	9,381	4.33
11	Smith	Nat. Gas	Oct-12	776,301	3,359	4.33	3,190,530	14,121	4.43	2,081,770	9,779	4.70
12	Smith	Nat. Gas	Nov-12	758,210	3,569	4.71	3,115,635	12,464	4.00	2,161,643	9,353	4.33
13	Smith	Nat. Gas	Dec-12	661,906	2,867	4.33	2,311,592	9,183	3.97	2,203,866	8,931	4.05

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FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide conventional fuel account balances in dollars and quantities for each fuel type for the test year and the two preceeding years. Include Natural Gas even though no inventory is carried. (Give units in Barrels, Tons, or MCF)

Type of Data Shown:

Projected Test Year Ended 12/31/14

Prior Year Ended 12/31/13

X Historical Year Ended 12/31/12

COMPANY: GULF POWER COMPANY

Witness: M. L. Burroughs, S. D. Ritenour

DOCKET NO.: 130140-EI

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
				Fuel Issues (Other)			Adjustments			Ending Inventory		
Line No.	Plant	Fuel Type	Month	Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit
1	Smith	Nat. Gas	Dec-11	0	0	0.00	0	0	0.00	1,014,363	3,858	3.80
2	Smith	Nat. Gas	Jan-12	16,280	47	2.89	0	0	0.00	988,972	3,369	3.41
3	Smith	Nat. Gas	Feb-12	0	0	0.00	0	0	0.00	988,972	3,086	3.12
4	Smith	Nat. Gas	Mar-12	0	0	0.00	0	0	0.00	1,021,800	2,927	2.86
5	Smith	Nat. Gas	Apr-12	0	0	0.00	0	0	0.00	1,021,800	3,407	3.33
6	Smith	Nat. Gas	May-12	0	0	0.00	0	0	0.00	1,021,800	3,745	3.67
7	Smith	Nat. Gas	Jun-12	590,551	1,595	2.70	0	0	0.00	920,263	3,563	3.87
8	Smith	Nat. Gas	Jul-12	275,591	919	3.33	0	0	0.00	922,064	3,962	4.30
9	Smith	Nat. Gas	Aug-12	207,305	665	3.21	0	0	0.00	840,326	3,627	4.32
10	Smith	Nat. Gas	Sep-12	1,285,714	4,062	3.16	0	0	0.00	776,301	3,359	4.33
11	Smith	Nat. Gas	Oct-12	1,126,851	4,132	3.67	0	0	0.00	758,210	3,569	4.71
12	Smith	Nat. Gas	Nov-12	1,050,296	3,812	3.63	0	0	0.00	661,906	2,867	4.33
13	Smith	Nat. Gas	Dec-12	0	0	0.00	0	0	0.00	769,632	3,120	4.05
14	Total									11,706,409	44,459	
15	Smith	Nat. Gas	13 mth avg							900,493	3,420	3.80

16 Totals may not add due to rounding.

Supporting Schedules:

Recap Schedules:

061

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide conventional fuel account balances in dollars and quantities for each fuel type for the test year and the two preceding years. Include Natural Gas even though no inventory is carried. (Give units in Barrels, Tons, or MCF)

Type of Data Shown:

Projected Test Year Ended 12/31/14

Prior Year Ended 12/31/13

X Historical Year Ended 12/31/12

COMPANY: GULF POWER COMPANY

Witness: M. L. Burroughs, S. D. Ritenour

DOCKET NO.: 130140-EI

161

(1)	(2)	(3)	(4)	(5) Beginning Inventory			(8) Receipts			(11) Fuel Issued to Generation		
Line No.	Plant	Fuel Type	Month	Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit
1	Crist	Nat. Gas	Dec-11	0	0	0.00	9,002	122	13.55	9,002	122	13.55
2	Crist	Nat. Gas	Jan-12	0	0	0.00	252,581	756	2.99	252,581	756	2.99
3	Crist	Nat. Gas	Feb-12	0	0	0.00	534,631	1,530	2.86	534,631	1,530	2.86
4	Crist	Nat. Gas	Mar-12	0	0	0.00	600,768	1,498	2.49	600,768	1,498	2.49
5	Crist	Nat. Gas	Apr-12	0	0	0.00	554,975	1,282	2.31	554,975	1,282	2.31
6	Crist	Nat. Gas	May-12	0	0	0.00	444,340	1,283	2.89	444,340	1,283	2.89
7	Crist	Nat. Gas	Jun-12	0	0	0.00	425,770	1,235	2.90	425,770	1,235	2.90
8	Crist	Nat. Gas	Jul-12	0	0	0.00	585,265	1,940	3.31	585,265	1,940	3.31
9	Crist	Nat. Gas	Aug-12	0	0	0.00	395,567	1,330	3.36	395,567	1,330	3.36
10	Crist	Nat. Gas	Sep-12	0	0	0.00	4,982	119	23.89	4,982	119	23.89
11	Crist	Nat. Gas	Oct-12	0	0	0.00	3,871	126	32.55	3,871	126	32.55
12	Crist	Nat. Gas	Nov-12	0	0	0.00	129,264	601	4.65	129,264	601	4.65
13	Crist	Nat. Gas	Dec-12	0	0	0.00	139,646	581	4.16	139,646	581	4.16

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide conventional fuel account balances in dollars and quantities for each fuel type for the test year and the two preceding years. Include Natural Gas even though no inventory is carried. (Give units in Barrels, Tons, or MCF)

Type of Data Shown:

Projected Test Year Ended 12/31/14

Prior Year Ended 12/31/13

X Historical Year Ended 12/31/12

Witness: M. L. Burroughs, S. D. Ritenour

COMPANY: GULF POWER COMPANY

DOCKET NO.: 130140-EI

102

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
				Fuel Issues (Other)			Adjustments			Ending Inventory		
Line No.	Plant	Fuel Type	Month	Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit
1	Crist	Nat. Gas	Dec-11	0	0	0.00	0	0	0.00	0	0	0.00
2	Crist	Nat. Gas	Jan-12	0	0	0.00	0	0	0.00	0	0	0.00
3	Crist	Nat. Gas	Feb-12	0	0	0.00	0	0	0.00	0	0	0.00
4	Crist	Nat. Gas	Mar-12	0	0	0.00	0	0	0.00	0	0	0.00
5	Crist	Nat. Gas	Apr-12	0	0	0.00	0	0	0.00	0	0	0.00
6	Crist	Nat. Gas	May-12	0	0	0.00	0	0	0.00	0	0	0.00
7	Crist	Nat. Gas	Jun-12	0	0	0.00	0	0	0.00	0	0	0.00
8	Crist	Nat. Gas	Jul-12	0	0	0.00	0	0	0.00	0	0	0.00
9	Crist	Nat. Gas	Aug-12	0	0	0.00	0	0	0.00	0	0	0.00
10	Crist	Nat. Gas	Sep-12	0	0	0.00	0	0	0.00	0	0	0.00
11	Crist	Nat. Gas	Oct-12	0	0	0.00	0	0	0.00	0	0	0.00
12	Crist	Nat. Gas	Nov-12	0	0	0.00	0	0	0.00	0	0	0.00
13	Crist	Nat. Gas	Dec-12	0	0	0.00	0	0	0.00	0	0	0.00
14	Total									0	0	
15	Crist	Nat. Gas	13 mth avg							0	0	0.00

16 Totals may not add due to rounding.

Supporting Schedules:

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide conventional fuel account balances in dollars and quantities for each fuel type for the test year and the two preceding years. Include Natural Gas even though no inventory is carried. (Give units in Barrels, Tons, or MCF)

Type of Data Shown:

Projected Test Year Ended 12/31/14

Prior Year Ended 12/31/13

X Historical Year Ended 12/31/12

Witness: M. L. Burroughs, S. D. Ritenour

COMPANY: GULF POWER COMPANY

DOCKET NO.: 130140-EI

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
				Beginning Inventory			Receipts			Fuel Issued to Generation		
Line No.	Plant	Fuel Type	Month	Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit
1	Baconton	Nat. Gas	Dec-11	0	0	0.00	2,419	22	9.09	2,419	22	9.09
2	Baconton	Nat. Gas	Jan-12	0	0	0.00	60,375	190	3.15	60,375	190	3.15
3	Baconton	Nat. Gas	Feb-12	0	0	0.00	52,730	148	2.81	52,730	148	2.81
4	Baconton	Nat. Gas	Mar-12	0	0	0.00	292	2	6.85	292	2	6.85
5	Baconton	Nat. Gas	Apr-12	0	0	0.00	141,364	318	2.25	141,364	318	2.25
6	Baconton	Nat. Gas	May-12	0	0	0.00	8,518	43	5.05	8,518	43	5.05
7	Baconton	Nat. Gas	Jun-12	0	0	0.00	300,962	863	2.87	300,962	863	2.87
8	Baconton	Nat. Gas	Jul-12	0	0	0.00	460,612	1,529	3.32	460,612	1,529	3.32
9	Baconton	Nat. Gas	Aug-12	0	0	0.00	367,364	1,183	3.22	367,364	1,183	3.22
10	Baconton	Nat. Gas	Sep-12	0	0	0.00	226,407	693	3.06	226,407	693	3.06
11	Baconton	Nat. Gas	Oct-12	0	0	0.00	127,596	448	3.51	127,596	448	3.51
12	Baconton	Nat. Gas	Nov-12	0	0	0.00	137,119	537	3.92	137,119	537	3.92
13	Baconton	Nat. Gas	Dec-12	0	0	0.00	81,062	310	3.82	81,062	310	3.82

14 Note: Gulf provides the fuel to operate these units per the Purchase Power Agreement.

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FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide conventional fuel account balances in dollars and quantities for each fuel type for the test year and the two preceding years. Include Natural Gas even though no inventory is carried. (Give units in Barrels, Tons, or MCF)

Type of Data Shown:

Projected Test Year Ended 12/31/14

Prior Year Ended 12/31/13

X Historical Year Ended 12/31/12

Witness: M. L. Burroughs, S. D. Ritenour

COMPANY: GULF POWER COMPANY

DOCKET NO.: 130140-EI

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(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
				Fuel Issues (Other)			Adjustments			Ending Inventory		
Line No.	Plant	Fuel Type	Month	Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit
1	Baconton	Nat. Gas	Dec-11	0	0	0.00	0	0	0.00	0	0	0.00
2	Baconton	Nat. Gas	Jan-12	0	0	0.00	0	0	0.00	0	0	0.00
3	Baconton	Nat. Gas	Feb-12	0	0	0.00	0	0	0.00	0	0	0.00
4	Baconton	Nat. Gas	Mar-12	0	0	0.00	0	0	0.00	0	0	0.00
5	Baconton	Nat. Gas	Apr-12	0	0	0.00	0	0	0.00	0	0	0.00
6	Baconton	Nat. Gas	May-12	0	0	0.00	0	0	0.00	0	0	0.00
7	Baconton	Nat. Gas	Jun-12	0	0	0.00	0	0	0.00	0	0	0.00
8	Baconton	Nat. Gas	Jul-12	0	0	0.00	0	0	0.00	0	0	0.00
9	Baconton	Nat. Gas	Aug-12	0	0	0.00	0	0	0.00	0	0	0.00
10	Baconton	Nat. Gas	Sep-12	0	0	0.00	0	0	0.00	0	0	0.00
11	Baconton	Nat. Gas	Oct-12	0	0	0.00	0	0	0.00	0	0	0.00
12	Baconton	Nat. Gas	Nov-12	0	0	0.00	0	0	0.00	0	0	0.00
13	Baconton	Nat. Gas	Dec-12	0	0	0.00	0	0	0.00	0	0	0.00
14	Total									0	0	
15	Baconton	Nat. Gas	13 mth avg							0	0	0.00

16 Note: Gulf provides the fuel to operate these units per the Purchase Power Agreement.

17 Totals may not add due to rounding.

Supporting Schedules:

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide conventional fuel account balances in dollars and quantities for each fuel type for the test year and the two preceding years. Include Natural Gas even though no inventory is carried. (Give units in Barrels, Tons, or MCF)

Type of Data Shown:

Projected Test Year Ended 12/31/14

Prior Year Ended 12/31/13

X Historical Year Ended 12/31/12

COMPANY: GULF POWER COMPANY

Witness: M. L. Burroughs, S. D. Ritenour

DOCKET NO.: 130140-EI

661

(1)	(2)	(3)	(4)	(5) Beginning Inventory			(8) Receipts			(11) Fuel Issued to Generation		
Line No.	Plant	Fuel Type	Month	Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit
1	Dahlberg	Nat. Gas	Dec-11	0	0	0.00	7,778	28	3.60	7,778	28	3.60
2	Dahlberg	Nat. Gas	Jan-12	0	0	0.00	85	23	270.59	85	23	270.59
3	Dahlberg	Nat. Gas	Feb-12	0	0	0.00	29	22	758.62	29	22	758.62
4	Dahlberg	Nat. Gas	Mar-12	0	0	0.00	18	6	333.33	18	6	333.33
5	Dahlberg	Nat. Gas	Apr-12	0	0	0.00	13	0	0.00	13	0	0.00
6	Dahlberg	Nat. Gas	May-12	0	0	0.00	15,188	84	5.53	15,188	84	5.53
7	Dahlberg	Nat. Gas	Jun-12	0	0	0.00	156,056	475	3.04	156,056	475	3.04
8	Dahlberg	Nat. Gas	Jul-12	0	0	0.00	367,778	1,191	3.24	367,778	1,191	3.24
9	Dahlberg	Nat. Gas	Aug-12	0	0	0.00	89,260	359	4.02	89,260	359	4.02
10	Dahlberg	Nat. Gas	Sep-12	0	0	0.00	48,091	187	3.89	48,091	187	3.89
11	Dahlberg	Nat. Gas	Oct-12	0	0	0.00	1,106	6	5.42	1,106	6	5.42
12	Dahlberg	Nat. Gas	Nov-12	0	0	0.00	51,199	185	3.61	51,199	185	3.61
13	Dahlberg	Nat. Gas	Dec-12	0	0	0.00	410	1	2.44	410	1	2.44

14 Note: Gulf provides the fuel to operate these units per the Purchase Power Agreement.

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide conventional fuel account balances in dollars and quantities for each fuel type for the test year and the two preceeding years. Include Natural Gas even though no inventory is carried. (Give units in Barrels, Tons, or MCF)

Type of Data Shown:

Projected Test Year Ended 12/31/14

Prior Year Ended 12/31/13

X Historical Year Ended 12/31/12

COMPANY: GULF POWER COMPANY

Witness: M. L. Burroughs, S. D. Ritenour

DOCKET NO.: 130140-EI

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

Fuel Issues (Other)

Adjustments

Ending Inventory

Line No.	Plant	Fuel Type	Month	Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit	
1	Dahlberg	Nat. Gas	Dec-11	0	0	0.00	0	0	0.00	0	0	0.00	
2	Dahlberg	Nat. Gas	Jan-12	0	0	0.00	0	0	0.00	0	0	0.00	
3	Dahlberg	Nat. Gas	Feb-12	0	0	0.00	0	0	0.00	0	0	0.00	
4	Dahlberg	Nat. Gas	Mar-12	0	0	0.00	0	0	0.00	0	0	0.00	
5	Dahlberg	Nat. Gas	Apr-12	0	0	0.00	0	0	0.00	0	0	0.00	
6	Dahlberg	Nat. Gas	May-12	0	0	0.00	0	0	0.00	0	0	0.00	
7	Dahlberg	Nat. Gas	Jun-12	0	0	0.00	0	0	0.00	0	0	0.00	
8	Dahlberg	Nat. Gas	Jul-12	0	0	0.00	0	0	0.00	0	0	0.00	
9	Dahlberg	Nat. Gas	Aug-12	0	0	0.00	0	0	0.00	0	0	0.00	
10	Dahlberg	Nat. Gas	Sep-12	0	0	0.00	0	0	0.00	0	0	0.00	
11	Dahlberg	Nat. Gas	Oct-12	0	0	0.00	0	0	0.00	0	0	0.00	
12	Dahlberg	Nat. Gas	Nov-12	0	0	0.00	0	0	0.00	0	0	0.00	
13	Dahlberg	Nat. Gas	Dec-12	0	0	0.00	0	0	0.00	0	0	0.00	
14	Total										0	0	
15	Dahlberg	Nat. Gas	13 mth avg							0	0	0.00	

16 Note: Gulf provides the fuel to operate these units per the Purchase Power Agreement.

17 Totals may not add due to rounding.

Supporting Schedules:

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide conventional fuel account balances in dollars and quantities for each fuel type for the test year and the two preceding years. Include Natural Gas even though no inventory is carried. (Give units in Barrels, Tons, or MCF)

Type of Data Shown:

Projected Test Year Ended 12/31/14

Prior Year Ended 12/31/13

Historical Year Ended 12/31/12

COMPANY: GULF POWER COMPANY

Witness: M. L. Burroughs, S. D. Ritenour

DOCKET NO.: 130140-EI

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(1)	(2)	(3)	(4)	(5) Beginning Inventory			(8) Receipts			(11) Fuel Issued to Generation		
Line No.	Plant	Fuel Type	Month	Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit
1	Cent. AL	Nat. Gas	Dec-11	0	0	0.00	2,993,914	10,041	3.35	2,993,914	10,041	3.35
2	Cent. AL	Nat. Gas	Jan-12	0	0	0.00	3,468,715	10,385	2.99	3,468,715	10,385	2.99
3	Cent. AL	Nat. Gas	Feb-12	0	0	0.00	3,674,934	10,126	2.76	3,674,934	10,126	2.76
4	Cent. AL	Nat. Gas	Mar-12	0	0	0.00	4,035,207	9,095	2.25	4,035,207	9,095	2.25
5	Cent. AL	Nat. Gas	Apr-12	0	0	0.00	2,309,924	4,970	2.15	2,309,924	4,970	2.15
6	Cent. AL	Nat. Gas	May-12	0	0	0.00	3,802,760	9,853	2.59	3,802,760	9,853	2.59
7	Cent. AL	Nat. Gas	Jun-12	0	0	0.00	3,939,254	10,178	2.58	3,939,254	10,178	2.58
8	Cent. AL	Nat. Gas	Jul-12	0	0	0.00	4,137,255	12,902	3.12	4,137,255	12,902	3.12
9	Cent. AL	Nat. Gas	Aug-12	0	0	0.00	4,171,687	12,559	3.01	4,171,687	12,559	3.01
10	Cent. AL	Nat. Gas	Sep-12	0	0	0.00	3,796,331	11,346	2.99	3,796,331	11,346	2.99
11	Cent. AL	Nat. Gas	Oct-12	0	0	0.00	2,623,703	9,019	3.44	2,623,703	9,019	3.44
12	Cent. AL	Nat. Gas	Nov-12	0	0	0.00	2,926,641	12,452	4.25	2,926,641	12,452	4.25
13	Cent. AL	Nat. Gas	Dec-12	0	0	0.00	3,901,194	15,171	3.89	3,901,194	15,171	3.89

14 Note: Gulf provides the fuel to operate these units per the Purchase Power Agreement.

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide conventional fuel account balances in dollars and quantities for each fuel type for the test year and the two preceding years. Include Natural Gas even though no inventory is carried. (Give units in Barrels, Tons, or MCF)

Type of Data Shown:

Projected Test Year Ended 12/31/14

Prior Year Ended 12/31/13

Historical Year Ended 12/31/12

COMPANY: GULF POWER COMPANY

Witness: M. L. Burroughs, S. D. Ritenour

DOCKET NO.: 130140-EI

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
				Fuel Issues (Other)			Adjustments			Ending Inventory		
Line No.	Plant	Fuel Type	Month	Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit
1	Cent. AL	Nat. Gas	Dec-11	0	0	0.00	0	0	0.00	0	0	0.00
2	Cent. AL	Nat. Gas	Jan-12	0	0	0.00	0	0	0.00	0	0	0.00
3	Cent. AL	Nat. Gas	Feb-12	0	0	0.00	0	0	0.00	0	0	0.00
4	Cent. AL	Nat. Gas	Mar-12	0	0	0.00	0	0	0.00	0	0	0.00
5	Cent. AL	Nat. Gas	Apr-12	0	0	0.00	0	0	0.00	0	0	0.00
6	Cent. AL	Nat. Gas	May-12	0	0	0.00	0	0	0.00	0	0	0.00
7	Cent. AL	Nat. Gas	Jun-12	0	0	0.00	0	0	0.00	0	0	0.00
8	Cent. AL	Nat. Gas	Jul-12	0	0	0.00	0	0	0.00	0	0	0.00
9	Cent. AL	Nat. Gas	Aug-12	0	0	0.00	0	0	0.00	0	0	0.00
10	Cent. AL	Nat. Gas	Sep-12	0	0	0.00	0	0	0.00	0	0	0.00
11	Cent. AL	Nat. Gas	Oct-12	0	0	0.00	0	0	0.00	0	0	0.00
12	Cent. AL	Nat. Gas	Nov-12	0	0	0.00	0	0	0.00	0	0	0.00
13	Cent. AL	Nat. Gas	Dec-12	0	0	0.00	0	0	0.00	0	0	0.00
14	Total									0	0	
15	Cent. AL	Nat. Gas	13 mth avg							0	0	0.00

16 Note: Gulf provides the fuel to operate these units per the Purchase Power Agreement.

17 Totals may not add due to rounding.

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FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide a schedule showing the following information for miscellaneous deferred debits for the test year.

Type of Data Shown:

COMPANY: GULF POWER COMPANY

Minor items less than 5% of the account total, or amounts less than \$10,000, whichever is greater, may be grouped by classes.

Projected Test Year Ended 12/31/14

Prior Year Ended 12/31/13

Historical Year Ended 12/31/12

DOCKET NO.: 130140-EI

Witness: S. D. Ritenour.

		(000's)				
(1)	(2)	(3)	(4)	(5)	(6)	(7)
LINE NO.	DESCRIPTION	BALANCE AT BEGINNING OF YEAR	DEBITS	CREDITS		BALANCE AT END OF YEAR
				ACCOUNT	AMOUNT	
1	Purchase Power Agreements	7,502	0	254	7,502	0
2	Site Acquisition Costs - North Escambia	149	0	Various	0	149
3	Customer Job Orders	1,270	0	Various	0	1,270
4	Total Deferred Debits	<u>8,921</u>	<u>0</u>		<u>7,502</u>	<u>1,419</u>

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SCHEDULE B-20

OTHER DEFERRED CREDITS

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide a schedule showing the following information for other deferred credits for the test year.

Type of Data Shown:

Projected Test Year Ended 12/31/14

Prior Year Ended 12/31/13

Historical Year Ended 12/31/12

Witness: S. D. Ritenour

COMPANY: GULF POWER COMPANY

Minor items less than 5% of the account total, or amounts less than \$10,000, whichever is greater, may be grouped by classes.

DOCKET NO.: 130140-EI

		(000's)					
(1)	(2)	(3)	(4)	(5)	(6)	(7)	
LINE NO.	DESCRIPTION	BALANCE AT BEGINNING OF YEAR	DEBITS		CREDITS	BALANCE AT END OF YEAR	
		CONTRA ACCOUNTS		AMOUNT			
1	Other Deferred Credits - Misc	8,039	Various	403	0	7,636	
2	Purchase Power Agreements	180,149	182	0	4,916	185,065	
3	Environmental Liability	59,461	182	1,377	0	58,084	
4	Total Deferred Credits	<u>247,649</u>		<u>1,780</u>	<u>4,916</u>	<u>250,785</u>	

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ACCUMULATED PROVISION ACCOUNTS

Schedule B-21

228.1, 228.2, and 228.4

Page 1 of 2

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide a schedule of the amounts charged to operating expenses, and the amounts accrued and charged to the provision account balances, for the last calendar year and test year. Indicate desired reserve balances and basis for determining the desired balances.

Type of Data Shown:

Projected Test Year Ended 12/31/14

Prior Year Ended 12/31/13

Historical Year Ended 12/31/12

Witness: C. J. Erickson

COMPANY: GULF POWER COMPANY

DOCKET NO.: 130140-EI

(\$000's)

(1) Line No.	(2) Year	(3) Balance Beginning of Period	(4) Current Year Accrual	(5) Amount Charged to Reserve	(6) Net Fund Income After Taxes	(7) Reserve Balance End of Period	(8) Description of Charge	(9) Charged to Operating Expenses		
1	<u>Account 228.1</u>	2014	35,094	3,500	Note 1	319	-	38,715	Interest earned on the funded portion of the property insurance reserve.	3,500
2	<u>Property Insurance</u>									
3										
4				(440)		-			Estimate based on historical.	
5	FPSC Order No. PSC-12-0179-FOF-EI, Docket No. 110138-EI, issued April 3, 2012, authorized the Company to continue its \$3.5 million annual									
6	accrual with a target level of \$48 million to \$55 million. Additional accruals are authorized above the \$3.5 million at the Company's discretion.									
7	The original accrual was approved in FPSC Order No. PSC-96-1334-FOF-EI, Docket No. 951433-EI, issued November 5, 1996.									
8	<u>Account 228.2</u>	2014	3,256	1,600						1,600
9	<u>Injuries & Damages</u>					1,405	-	3,451	Estimate based on historical.	
10	The desired reserve balance is to provide adequate coverage for normal charges and estimated liabilities.									
11	Estimated workers' compensation liabilities are based on an actuarial study.									
12	Estimated legal liabilities are determined on a case by case basis.									
13	FPSC Order No. PSC-04-0453-PAA-EI, Docket No. 040218-EI, issued May 3, 2004, authorized the Company to increase its annual I&D									
14	accrual to \$1.6 million. Additional accruals are authorized above the \$1.6 million at the Company's discretion to the extent the balance									
15	in the reserve does not exceed \$2 million.									
16	Note 1 - This amount in column (4) does not reflect the \$5.5 million NOI adjustment presented in column (6) page 2 of 2 MFR C-38.									

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ACCUMULATED PROVISION ACCOUNTS

Schedule B-21

228.1, 228.2, and 228.4

Page 2 of 2

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide a schedule of the amounts charged to operating expenses, and the amounts accrued and charged to the provision account balances, for the last calendar year and test year. Indicate desired reserve balances and basis for determining the desired balances.

Type of Data Shown:

- Projected Test Year Ended 12/31/14
 - Prior Year Ended 12/31/13
 - Historical Year Ended 12/31/12
- Witness: C. J. Erickson

COMPANY: GULF POWER COMPANY

DOCKET NO.: 130140-EI

(\$000's)

(1) Line No.	(2) Year	(3) Balance Beginning of Period	(4) Current Year Accrual	(5) Amount Charged to Reserve	(6) Net Fund Income After Taxes	(7) Reserve Balance End of Period	(8) Description of Charge	(9) Charged to Operating Expenses
1	<u>Account 228.1</u> 2012	30,473	3,500	2,017	-	31,956	Charges for storm restoration and interest earned on the funded portion of the property insurance reserve.	3,500
2	<u>Property Insurance</u>							
3								
4	FPSC Order No. PSC-12-0179-FOF-EI, Docket No. 110138-EI, issued April 3, 2012, authorized the Company to continue its \$3.5 million annual							
5	accrual with a target level of \$48 million to \$55 million. Additional accruals are authorized above the \$3.5 million at the Company's discretion.							
6	The original accrual was approved in FPSC Order No. PSC-96-1334-FOF-EI, Docket No. 951433-EI, issued November 5, 1996.							
7	<u>Account 228.2</u> 2012	2,740	1,600	1,279	-	3,061	Charges for worker's compensation payments, general liability payments and automobile damages.	1,600
8	<u>Injuries & Damages</u>							
9								
10								
11	The desired reserve balance is to provide adequate coverage for normal charges and estimated liabilities.							
12	Estimated workers' compensation liabilities are based on an actuarial study.							
13	Estimated legal liabilities are determined on a case by case basis.							
14	FPSC Order No. PSC-04-0453-PAA-EI, Docket No. 040218-EI, Issued May 3, 2004, authorized the Company to increase its annual i&D							
15	accrual to \$1.6 million. Additional accruals are authorized above the \$1.6 million at the Company's discretion to the extent the balance							
16	in the reserve does not exceed \$2 million.							

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Supporting Schedules:

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: For each of the accumulated deferred income tax accounts (Nos. 190, 281, 282, 283), provide annual balances beginning with the historical base year in the last rate case and ending with the end of the test year.

Type of Data Shown:

 Projected Test Year Ended 12/31/14 Prior Year Ended 12/31/13 Historical Year Ended 12/31/10 - 12/31/12

COMPANY: GULF POWER COMPANY

Witness: C. J. Erickson

DOCKET NO.: 130140-EI

(000's)

(1)	(2)	(3)	(4)	(5)	(6)	(7)
Line No.	Annual Period	Acct 190 Accumulated Deferred Income Taxes Dr(Cr)	Acct 281 Accumulated Deferred Income Taxes Dr(Cr)	Acct 282 Accumulated Deferred Income Taxes Dr(Cr)	Acct 283 Accumulated Deferred Income Taxes Dr(Cr)	Net Accumulated Deferred Income Taxes Dr(Cr)
1	2010	70,410	(57,375)	(347,381)	(54,734)	(389,080)
2	2011	72,725	(78,392)	(406,744)	(57,848)	(470,259)
3	2012	76,219	(141,628)	(518,939)	(62,632)	(646,980)
4	2013	74,155	(161,104)	(549,275)	(57,760)	(693,984)
5	2014	79,075	(181,679)	(561,419)	(55,936)	(719,959)

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FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide an analysis of accumulated investment tax credits generated and amortization of investment tax credits on an annual basis beginning with the historical base year in the last rate case and ending with the end of the test year.
(000's)

Type of Data Shown:

Projected Test Year Ended 12/31/14
 Prior Year Ended 12/31/13
 Historical Year Ended 12/31/10 - 12/31/12
 Witness: C. J. Erickson

COMPANY: GULF POWER COMPANY

DOCKET NO.: 130140-EI

(1) Line No.	(2) Annual Period	(3) Beginning Balance	(4) Amortization	(5) Ending Balance
1	2010	(9,652)	1,543	(8,109)
2	2011	(8,109)	1,349	(6,760)
3	2012	(6,760)	1,352	(5,408)
4	2013	(5,408)	1,302	(4,106)
5	2014	(4,106)	1,226	(2,880)

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Supporting Schedules:

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

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

Type of Data Shown:

Projected Test Year Ended 12/31/14

Prior Year Ended 12/31/13

Historical Year Ended 12/31/12

COMPANY: GULF POWER COMPANY

Witness: C. J. Erickson

DOCKET NO.: 130140-EI

(000's)

Leasing Payments for prior year:	\$18,930
Leasing Payments for test year:	\$17,481
Leasing Payments, Remaining Life Contracts	\$3,349

Describe Leasing Agreements Whose Lifetime Costs Exceed \$10 Million

(1)	(2)	(3)	(4)	(5)	(6)
Line No.	Asset	Original Cost	Average Annual Payment (A)	Life of Contract	Disposition of Asset, Provision for Purchase
1	1994 Aluminum Coal Cars	\$7,047	\$536	22 Years	Option to purchase after three years; purchase price shall be equal to the greater of the applicable termination value in the contract or the fair market value.
2					
3					
4					
5	2009 Coal Barges	\$13,950	\$3,487	5 Years	No purchase option exists.
6	2010 Tow Boats	\$13,200	\$7,699	5 Years	No purchase option exists.
7	(A) Lease payments are recovered through the Fuel Adjustment Clause. The "Average Annual Payment" is the average for the				
8	remaining life of the contract.				

Supporting Schedules:

Recap Schedules:

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FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: GULF POWER COMPANY

DOCKET NO.: 130140-EI

EXPLANATION: Provide a statement of changes in accounting policy for the test year and the prior year. If appropriate, explain any changes in accounting procedures for the projected test year and the effect, if any, of the use of a non-calendar test year.

Type of data shown:

Projected Test Year Ended 12/31/14

Prior Year Ended 12/31/13

Historical Year Ended 12/31/12

Witness: C. J. Erickson, S. D. Ritenour

Line

No.

1

There are no accounting policy changes affecting rate base for the prior year or test year.

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