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October 12, 2016

VIA ELECTRONIC FILING

Ms. Carlotta Stauffer
Commission Clerk
Florida Public Service Commission
2540 Shumard Oak Boulevard
Tallahassee, Florida 32399-0850

Re: Petition for an increase in rates by Gulf Power Company, Docket No. 160186-EI

Re: Petition for approval of 2016 depreciation and dismantlement studies, approval of proposed depreciation rates and annual dismantlement accruals and Plant Smith Units 1 and 2 regulatory asset amortization by Gulf Power Company, Docket No. 160170-EI

Dear Ms. Stauffer:

Attached is Gulf Power Company's Minimum Filing Requirements Section E – Cost of Service and Rate Design Schedules Volume One.

(Document 25 of 29)

Sincerely,

Robert L. McGee, Jr.
Regulatory & Pricing Manager

**BEFORE THE
FLORIDA PUBLIC SERVICE COMMISSION**

DOCKET NO. 160186-EI



Gulf Power

MINIMUM FILING REQUIREMENTS

**SECTION E – COST OF SERVICE AND
RATE DESIGN SCHEDULES
VOLUME ONE**

GULF POWER COMPANY

Docket No. 160186-EI
Minimum Filing Requirements

Index

E. Cost of Service and Rate Design Schedules
Volume One

<u>Schedules</u>	<u>Witness</u>	<u>Title</u>	<u>Page</u>
E-1	O'Sheasy	Cost of Service Studies	1

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: GULF POWER COMPANY

DOCKET NO.: 160186-EI

EXPLANATION: Provide under separate cover a cost of service study that allocates production and transmission plant using the average of the twelve monthly coincident peaks and 1/13 weighted average demand (12 CP and 1/13th) method. In addition, if the company is proposing a different cost allocation method, or if a different method was adopted in its last rate case, provide cost of service studies using these methods as well. All studies filed must be at both present and proposed rates. The cost of service analysis must be done separately for each rate class. If it is not possible to separate the costs of the lighting classes, the lighting classes can be combined.

Type of Data Shown:

Projected Test Year Ended 12/31/17

Prior Year Ended 12/31/16

Historical Year Ended 12/31/15

Witness: M. T. O'Sheasy

Each cost study must include a schedule showing total revenues, total expenses, Net Operating Income, rate base, rate of return, rate of return index, revenue requirements at an equalized rate of return, revenue excess/deficiency, and revenue requirements index, for each rate class and for the total retail jurisdiction for the test year.

In all cost of service studies filed, the average of the 12 monthly peaks method must be used for the jurisdictional separation of the production and transmission plant and expenses unless the Federal Energy Regulatory Commission has approved another method in the utility's latest wholesale rate case. The minimum distribution system concept must not be used. The jurisdictional rate base and net operating income in the studies must equal the fully adjusted rate base in Schedule B-1 and the fully adjusted net operating income in Schedule C-1.

Costs and revenues for recovery clauses, franchise fees, and other items not recovered through base rates must be excluded from the cost of service study. Costs for service charges must be allocated consistently with the allocation of the collection of the revenues from these charges. Any other miscellaneous revenues must be allocated consistent with the allocation of the expense associated with the facilities used or services purchased.

If a historic test year is used, the twelve monthly peaks must be the hour of each month having the highest FIRM load, (i.e., exclude the load of non-firm customers in determining the peak hours).

Line No.

1

2

3

See Attachments A and B. Attachment A is the Cost of Service Study utilizing the methods approved in the Company's last base rate case. Attachment B is the Cost of Service Study without the Minimum Distribution System.

ATTACHMENT A:

COST OF SERVICE STUDY

MINIMUM DISTRIBUTION SYSTEM METHODOLOGY

METHOD APPROVED IN GULF'S LAST RATE CASE

GULF POWER COMPANY
12 MONTHS ENDING DECEMBER 31, 2017
12/13 DEMAND ALLOCATION - WITH MDS METHODOLOGY
SCHEDULE 1.00 - PRESENT RATE SUMMARY
(\$000s)

LINE NO. (1)	DESCRIPTION (2)	TOTAL ELECTRIC SYSTEM (3)	RATE CLASS RESIDENTIAL (4)	RATE CLASS GS (5)	RATE CLASS GSD/GSDT (6)	RATE CLASS LP/LPT (7)	RATE CLASS MAJOR ACCTS (8)	RATE CLASS OS (9)	TOTAL RETAIL SERVICE (10)	WHOLESALE (11)	UNIT POWER SALES (12)
INVESTMENT											
1	ELECTRIC GROSS PLANT	3,618,224	2,042,817	118,620	671,127	186,912	332,668	105,598	3,457,741	63,843	96,640
2	ACCUMULATED DEPRECIATION	1,410,153	802,003	46,528	254,392	70,447	124,410	52,562	1,350,342	24,318	35,493
3	NET PLANT	2,208,071	1,240,814	72,092	416,735	116,465	208,258	53,036	2,107,399	39,525	61,147
4	MATERIALS AND SUPPLIES	124,389	62,007	3,257	27,259	8,490	15,521	2,641	119,175	2,864	2,350
5	OTHER WORKING CAPITAL	139,711	81,286	5,975	26,899	7,504	14,066	1,456	137,186	3,036	(511)
6	CONST. WORK IN PROGRESS	0	0	0	0	0	0	0	0	0	0
7	CWIP - NOT BEARING INTEREST	42,431	23,311	1,267	8,096	2,324	4,197	968	40,163	843	1,425
8	PLANT HELD FOR FUTURE USE	14,757	7,944	398	3,144	967	1,817	75	14,345	412	0
9	UNAMORT. PLANT ACQ. ADJUST.	1,137	465	24	184	56	106	4	839	25	273
10	INJURIES AND DAMAGES RESERVE	(193)	(119)	(10)	(34)	(9)	(15)	(3)	(190)	(3)	0
11	TOTAL ELECTRIC INVESTMENT	2,530,303	1,415,708	83,003	482,283	135,797	243,950	58,177	2,418,917	46,702	64,684
REVENUES											
12	REVENUE FROM SALES	569,849	335,572	22,721	111,050	28,468	39,816	18,253	555,880	13,969	0
13	OTHER OPERATING REVENUES	68,636	39,257	2,316	11,034	4,134	6,163	1,507	64,411	4,225	0
14	REVENUE-NONASSOCIATED SALES	31,598	8,833	484	4,385	1,450	4,385	250	18,142	537	12,919
15	ADJUSTMENTS TO REVENUE	(41,767)	(25,214)	(1,707)	(8,344)	(2,139)	(2,992)	(1,371)	(41,767)	(0)	0
16	TOTAL ADJUSTED REVENUE	628,316	358,448	23,814	118,125	31,913	45,727	18,639	596,666	18,731	12,919
EXPENSE											
17	OPERATIONS & MAINTENANCE	323,096	190,036	14,807	56,634	16,498	29,945	5,900	313,820	5,993	3,283
18	DEPRECIATION	131,414	75,305	4,589	24,330	6,699	11,931	4,230	127,084	2,328	2,002
19	AMORT. OF INV. TAX CREDIT	(394)	(194)	(12)	(63)	(17)	(30)	(11)	(327)	(6)	(61)
20	OTHER AMORTIZATION	9,458	5,089	255	2,016	620	1,166	48	9,194	264	0
21	REAL & PERSONAL PROP. TAX	25,927	14,578	805	5,113	1,488	2,707	558	25,249	553	125
22	PAYROLL TAX	8,308	5,009	453	1,461	366	677	148	8,114	134	60
23	REVENUE TAX	442	266	18	88	23	32	15	442	0	0
24	OTHER TAXES	41,264	24,888	1,682	8,245	2,118	2,977	1,340	41,250	14	0
25	ADJUSTMENT TO OTHER TAXES	(40,693)	(24,567)	(1,663)	(8,129)	(2,084)	(2,914)	(1,336)	(40,693)	0	0
26	EXPENSES EXCL. INC. TAX	498,822	290,410	20,934	89,695	25,711	46,491	10,892	484,133	9,280	5,409
27	OPERATING INCOME	129,494	68,038	2,880	28,430	6,203	(765)	7,747	112,533	9,451	7,510
28	STATE & FEDERAL INCOME TAX	27,891	13,784	380	6,722	1,197	(2,442)	2,476	22,117	3,235	2,539
29	INTEREST SYNCHRONIZATION	9,824	5,672	333	1,933	544	978	233	9,693	131	0
30	TOTAL INCOME TAXES	37,715	19,456	713	8,655	1,741	(1,464)	2,709	31,810	3,366	2,539
31	NET OPERATING INCOME	91,779	48,582	2,167	19,775	4,462	699	5,038	80,723	6,085	4,971
32	RATE OF RETURN	3.63%	3.43%	2.61%	4.10%	3.29%	0.29%	8.66%	3.34%		
33	RATE OF RETURN INDEX		102.83%	78.23%	122.87%	98.45%	8.59%	259.50%	100.00%		

GULF POWER COMPANY
12 MONTHS ENDED DECEMBER 31, 2017
12/13 DEMAND ALLOCATION - WITH MDS METHODOLOGY
PRESENT RATE SUMMARY

<u>Line No.</u>	<u>Ftnt Label</u>	<u>Description</u>
1	(A)	From "Analysis of Gross Plant"
2	(B)	From "Analysis of Accumulated Depreciation Reserve"
4	(C)	From "Analysis of Materials and Supplies"
5	(D)	From "Analysis of Other Working Capital"
6	(E)	From "Analysis of Other Rate Base Items"
7	(E)	
8	(E)	
9	(E)	
10	(E)	
12	(F)	From "Analysis of Revenues"
13	(F)	
14	(F)	
15	(F)	
17	(G)	From "Analysis of Operations and Maintenance Expense"
18	(H)	From "Analysis of Depreciation Expense"
19	(I)	Allocated per Depreciation Expense; UPS directly assigned
20	(J)	Allocated per Total Production Gross Plant excluding UPS
21	(K)	From "Analysis of Taxes Other Than Income Taxes"
22	(K)	
23	(K)	
24	(K)	
25	(K)	
28	(L)	Income Taxes allocated per formula $t = Rc - KI$: where t = Total Income Taxes, R = Operating Income, c = Combined Effective Tax Rate of 0.38575, I = Total Electric Investment, and K = Income Tax Deduction factor of 0.0088023843; UPS directly assigned.
29	(M)	Retail portion allocated per Retail Rate Base; Wholesale and UPS directly assigned.
32	(N)	Rate of Return equals Net Operating Income Divided by Total Electric Investment.
33	(O)	Each Rate Class Rate of Return divided by Total Retail Service Rate of Return

GULF POWER COMPANY
12 MONTHS ENDING DECEMBER 31, 2017
12/13 DEMAND ALLOCATION - WITH MDS METHODOLOGY
SCHEDULE 1.01 - EQUAL RATE OF RETURN SUMMARY - PRESENT RATES
(\$000s)

LINE NO. (1)	DESCRIPTION (2)	TOTAL RETAIL SERVICE (3)	RATE CLASS RESIDENTIAL (4)	RATE CLASS GS (5)	RATE CLASS GSD/GSDT (6)	RATE CLASS LP/LPT (7)	RATE CLASS MAJOR ACCTS (8)	RATE CLASS OS (9)
1	EQUAL RATE OF RETURN	3.34%	3.34%	3.34%	3.34%	3.34%	3.34%	3.34%
2	PRESENT SYSTEM NET OPERATING INCOME	80,723	47,244	2,770	16,095	4,532	8,141	1,941
3	CURRENT NET OPERATING INCOME	80,723	48,582	2,167	19,775	4,462	699	5,038
4	CHANGE IN NET OPERATING INCOME	(0)	(1,338)	603	(3,680)	70	7,442	(3,097)
5	CHANGE IN INCOME TAXES	0	(840)	379	(2,311)	44	4,673	(1,945)
6	CURRENT INCOME TAXES	31,810	19,456	713	8,655	1,741	(1,464)	2,709
7	CHANGE IN EXPENSES	0	(8)	3	(19)	0	40	(16)
8	CURRENT EXPENSES	484,133	290,410	20,934	89,695	25,711	46,491	10,892
9	REV REQ - EQUAL SYSTEM ROR - PRESENT RATES	596,666	356,262	24,799	112,115	32,028	57,881	13,581
10	PRESENT REVENUE REQUIREMENTS	596,666	358,448	23,814	118,125	31,913	45,727	18,639
11	REVENUE EXCESS / DEFICIENCY	(0)	(2,186)	985	(6,010)	114	12,155	(5,058)
12	REV REQ INDEX - EQUAL SYSTEM ROR - PRES. RATES	100.00%	100.61%	96.03%	105.36%	99.64%	79.00%	137.24%

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GULF POWER COMPANY
12 MONTHS ENDED DECEMBER 31, 2017
12/13 DEMAND ALLOCATION - WITH MDS METHODOLOGY
EQUAL RATE OF RETURN SUMMARY - PRESENT RATES

<u>Line No.</u>	<u>Ftnt Label</u>	<u>Description</u>
1	(A)	From "Present Rate Summary", Total Retail Service Rate of Return
2	(B)	Line 1 times Total Rate Base - "Present Rate Summary"
3	(C)	From "Present Rate Summary"
4	(D)	Line 2 minus Line 3
5	(E)	Line 4 times the combined effective tax rate divided by 1 minus the combined effective tax rate
6	(C)	
7	(F)	Line 4 plus Line 5 times the Proposed Expense Factor divided by 1 minus the Proposed Expense Factor
8	(C)	
9	(G)	Line 2 plus Lines 5 - 8.
10	(C)	
11	(H)	Line 9 minus Line 10
12	(I)	Line 10 divided by Line 9

GULF POWER COMPANY
 12 MONTHS ENDING DECEMBER 31, 2017
 12/13 DEMAND ALLOCATION - WITH MDS METHODOLOGY
 SCHEDULE 1.10 - PROPOSED RATE SUMMARY
 (\$000s)

LINE NO. (1)	DESCRIPTION (2)	TOTAL ELECTRIC SYSTEM (3)	RATE CLASS RESIDENTIAL (4)	RATE CLASS GS (5)	RATE CLASS GSD/GSDT (6)	RATE CLASS LP/LPT (7)	RATE CLASS MAJOR ACCTS (8)	RATE CLASS OS (9)	TOTAL RETAIL SERVICE (10)	WHOLESALE (11)	UNIT POWER SALES (12)
1	TOTAL ELECTRIC INVESTMENT	2,530,303	1,415,708	83,003	482,283	135,797	243,950	58,177	2,418,917	46,702	64,684
REVENUE											
2	PRESENT REVENUE	628,316	358,448	23,814	118,125	31,913	45,727	18,639	596,666	18,731	12,919
3	PROPOSED REVENUE INCREASE	106,782	61,000	4,670	20,655	6,090	11,472	2,895	106,782	0	0
4	TOTAL REVENUE	735,098	419,448	28,484	138,780	38,003	57,199	21,534	703,448	18,731	12,919
EXPENSE											
5	PRESENT OPERATING EXPENSES	498,822	290,410	20,934	89,695	25,711	46,491	10,892	484,133	9,280	5,409
6	PROPOSED EXPENSE INCREASE	344	197	15	66	20	37	9	344	0	0
7	TOTAL EXPENSES	499,166	290,607	20,949	89,761	25,731	46,528	10,901	484,477	9,280	5,409
8	PROPOSED OPERATING INCOME	235,932	128,841	7,535	49,019	12,273	10,670	10,633	218,971	9,451	7,510
INCOME TAXES											
9	PRESENT INCOME TAXES	37,715	19,456	713	8,655	1,741	(1,464)	2,709	31,810	3,366	2,539
10	PROPOSED INC. TAX INCREASE	41,058	23,454	1,796	7,942	2,342	4,411	1,113	41,058	0	0
11	TOTAL INCOME TAXES	78,773	42,910	2,509	16,597	4,083	2,947	3,822	72,868	3,366	2,539
12	PROPOSED NET OPERATING INCOME	157,159	85,931	5,026	32,422	8,190	7,723	6,811	146,103	6,085	4,971
13	PROPOSED RATE OF RETURN	6.21%	6.07%	6.06%	6.72%	6.03%	3.17%	11.71%	6.04%		
14	PROPOSED RATE OF RETURN INDEX		100.49%	100.25%	111.30%	99.85%	52.42%	193.83%	100.00%		

GULF POWER COMPANY
12 MONTHS ENDED DECEMBER 31, 2017
12/13 DEMAND ALLOCATION - WITH MDS METHODOLOGY
PROPOSED RATE SUMMARY

<u>Line No.</u>	<u>Ftnt Label</u>	<u>Description</u>
1	(A)	From "Present Rate Summary"
2	(A)	
3	(B)	Provided by Pricing, Costing & Load Research, Gulf Power Company.
5	(A)	
6	(C)	Calculated by multiplying Proposed Revenues times the appropriate Proposed Expense Factor
8	(D)	Operating Income equals Total Revenue minus Total Expenses.
9	(A)	
10	(E)	Proposed Income Tax Increase calculated by multiplying Proposed Revenue minus Proposed Expense Increase times Effective Tax Rate of 0.38575.
12	(F)	Net Operating Income equals Operating Income less Total Income Taxes.
13	(G)	Rate of Return equals Net Operating Income Divided by Total Electric Investment.
14	(H)	Each Rate Class Rate of Return divided by Total Retail Service Rate of Return

GULF POWER COMPANY
12 MONTHS ENDING DECEMBER 31, 2017
12/13 DEMAND ALLOCATION - WITH MDS METHODOLOGY
SCHEDULE 1.11 - EQUAL RATE OF RETURN SUMMARY - PROPOSED RATES
(\$000s)

LINE NO. (1)	DESCRIPTION (2)	TOTAL RETAIL SERVICE (3)	RATE CLASS RESIDENTIAL (4)	RATE CLASS GS (5)	RATE CLASS GSD/GSDT (6)	RATE CLASS LP/LPT (7)	RATE CLASS MAJOR ACCTS (8)	RATE CLASS OS (9)
1	EQUAL RATE OF RETURN	6.04%	6.04%	6.04%	6.04%	6.04%	6.04%	6.04%
2	PROPOSED NET OPERATING INCOME	146,103	85,509	5,013	29,130	8,202	14,735	3,514
3	CURRENT NET OPERATING INCOME	80,723	48,582	2,167	19,775	4,462	699	5,038
4	CHANGE IN NET OPERATING INCOME	65,380	36,927	2,846	9,355	3,740	14,036	(1,524)
5	CHANGE IN INCOME TAXES	41,059	23,190	1,787	5,875	2,349	8,815	(957)
6	PRESENT INCOME TAXES	31,810	19,456	713	8,655	1,741	(1,464)	2,709
7	CHANGE IN EXPENSES	344	194	15	49	20	74	(8)
8	PRESENT EXPENSES	484,133	290,410	20,934	89,695	25,711	46,491	10,892
9	REV REQ - EQUAL SYSTEM ROR - PROPOSED RATES	703,448	418,759	28,462	133,403	38,023	68,651	16,150
10	PRESENT REVENUE REQUIREMENTS	596,666	358,448	23,814	118,125	31,913	45,727	18,639
11	REVENUE EXCESS / DEFICIENCY	106,782	60,311	4,648	15,278	6,109	22,925	(2,489)
12	REV REQ INDEX - EQUAL SYSTEM ROR - PROP. RATES	84.82%	85.60%	83.67%	88.55%	83.93%	66.61%	115.41%

GULF POWER COMPANY
12 MONTHS ENDED DECEMBER 31, 2017
12/13 DEMAND ALLOCATION - WITH MDS METHODOLOGY
EQUAL RATE OF RETURN SUMMARY - PROPOSED RATES

<u>Line No.</u>	<u>Ftnt Label</u>	<u>Description</u>
1	(A)	From "Proposed Rate Summary", Total Retail Service Rate of Return
2	(B)	Line 1 times Total Rate Base - "Proposed Rate Summary"
3	(C)	From "Present Rate Summary"
4	(D)	Line 2 minus Line 3
5	(E)	Line 4 times the combined effective tax rate divided by 1 minus the combined effective tax rate
6	(C)	
7	(F)	Line 4 plus Line 5 times the Proposed Expense Factor divided by 1 minus the Proposed Expense Factor
8	(C)	
9	(G)	Line 2 plus Lines 5 - 8.
10	(C)	
11	(H)	Line 9 minus Line 10
12	(I)	Line 10 divided by Line 9

GULF POWER COMPANY
 12 MONTHS ENDING DECEMBER 31, 2017
 12/13 DEMAND ALLOCATION - WITH MDS METHODOLOGY
 SCHEDULE 2.10 - ANALYSIS OF GROSS PLANT
 (\$000s)

LINE NO. (1)	DESCRIPTION (2)	TOTAL ELECTRIC SYSTEM (3)	RATE CLASS RESIDENTIAL (4)	RATE CLASS GS (5)	RATE CLASS GSD/GSDT (6)	RATE CLASS LP/LPT (7)	RATE CLASS MAJOR ACCTS (8)	RATE CLASS OS (9)	TOTAL RETAIL SERVICE (10)	WHOLESALE (11)	UNIT POWER SALES (12)
1	TOTAL PRODUCTION PLANT	1,430,220	719,013	35,982	284,926	87,630	164,788	6,761	1,299,100	37,369	93,751
2	RETAIL JURISDICTION DEMAND		670,357	33,319	260,770	79,645	149,696	5,382	1,199,169		
3	ENERGY		48,656	2,663	24,156	7,985	15,092	1,379	99,931		
TRANSMISSION PLANT											

350-LAND & LAND RIGHTS											
4	SUBSTATIONS										
5	LEVEL 2 COMMON	2,176	1,183	59	460	140	264	9	2,115	61	0
6	LEVEL 3 COMMON	471	275	14	107	27	46	2	471	0	0
7	TOTAL SUBSTATION LAND LINES	2,647	1,458	73	567	167	310	11	2,586	61	0
8	LEVEL 2 COMMON	18,790	10,212	507	3,972	1,213	2,279	82	18,265	525	0
9	TOTAL ACCOUNT 350	21,437	11,670	580	4,539	1,380	2,589	93	20,851	586	0
352-STRUCTURES											
10	LEVEL 2 CUSTOMER SUB	1	0	0	0	0	1	0	1	0	0
11	LEVEL 2 COMMON	18,042	9,804	487	3,814	1,165	2,189	79	17,538	504	0
12	LEVEL 3 COMMON	5,832	3,401	169	1,323	336	576	27	5,832	0	0
13	TOTAL ACCOUNT 352	23,875	13,205	656	5,137	1,501	2,766	106	23,371	504	0
353-STATION EQUIPMENT											
14	LEVEL 2 CUSTOMER SUB	60	0	0	0	0	60	0	60	0	0
15	LEVEL 2 COMMON	205,073	110,592	5,497	43,020	13,139	24,696	888	197,832	5,691	1,550
16	LEVEL 3 COMMON	45,768	26,688	1,326	10,380	2,635	4,525	214	45,768	0	0
17	TOTAL ACCOUNT 353	250,901	137,280	6,823	53,400	15,774	29,281	1,102	243,660	5,691	1,550
354-TOWERS AND FIXTURES											
18	LEVEL 2 COMMON	42,109	22,882	1,137	8,901	2,719	5,109	184	40,932	1,177	0
355-POLES AND FIXTURES											
19	LEVEL 2 COMMON	238,824	129,776	6,450	50,482	15,418	28,978	1,042	232,146	6,678	0
356-OVERHEAD CONDUCTORS											
20	LEVEL 2 COMMON	126,154	68,552	3,407	26,666	8,144	15,308	550	122,627	3,527	0
358-UNDERGROUND CONDUCTORS											
21	LEVEL 2 COMMON	14,402	7,826	389	3,044	930	1,747	63	13,999	403	0
359-ROADS AND TRAILS											
22	LEVEL 2 COMMON	236	128	6	50	15	29	1	229	7	0
23	TOTAL TRANS. PLANT	717,938	391,319	19,448	152,219	45,881	85,807	3,141	697,815	18,573	1,550

GULF POWER COMPANY
 12 MONTHS ENDING DECEMBER 31, 2017
 12/13 DEMAND ALLOCATION - WITH MDS METHODOLOGY
 SCHEDULE 2.10 - ANALYSIS OF GROSS PLANT
 (\$000s)

LINE NO. (1)	DESCRIPTION (2)	TOTAL ELECTRIC SYSTEM (3)	RATE CLASS RESIDENTIAL (4)	RATE CLASS GS (5)	RATE CLASS GSD/GSDT (6)	RATE CLASS LP/LPT (7)	RATE CLASS MAJOR ACCTS (8)	RATE CLASS OS (9)	TOTAL RETAIL SERVICE (10)	WHOLESALE (11)	UNIT POWER SALES (12)
DISTRIBUTION PLANT											

	360-SUBSTATION LAND										
24	LEVEL 3 CUST. SUB	85	0	0	0	0	11	0	11	73	0
25	LEVEL 3 COMMON	3,044	1,776	88	690	175	301	14	3,044	0	0
26	LEVEL 4 COMMON	8	5	0	2	0	1	0	8	0	0
27	TOTAL ACCOUNT 360	3,137	1,781	88	692	175	313	14	3,063	73	0
	361-STRUCTURES										
28	LEVEL 3 CUST. SUB	2,183	0	0	0	473	1,111	0	1,584	598	0
29	LEVEL 3 COMMON	23,642	13,786	685	5,362	1,361	2,337	111	23,642	0	0
30	LEVEL 4 COMMON	0	0	0	0	0	0	0	0	0	0
31	TOTAL ACCOUNT 361	25,825	13,786	685	5,362	1,834	3,448	111	25,226	598	0
	362-STATION EQUIPMENT										
32	LEVEL 3 CUST. SUB	20,460	0	0	0	3,531	13,071	0	16,602	3,857	0
33	LEVEL 3 COMMON	194,306	113,301	5,631	44,067	11,186	19,211	910	194,306	0	0
34	LEVEL 4 COMMON	19	12	1	4	1	1	0	19	0	0
35	TOTAL ACCOUNT 362	214,785	113,313	5,632	44,071	14,718	32,283	910	210,927	3,857	0
	364-POLES AND FIXTURES										
36	LEVEL 4 COMMON	61,241	37,590	1,856	13,333	3,264	4,451	747	61,241	0	0
37	LEVEL 4 CUSTOMER	49,794	43,389	3,370	1,893	22	12	1,108	49,794	0	0
38	LEVEL 5 COMMON	17,743	11,652	575	4,111	729	445	231	17,743	0	0
39	LEVEL 5 CUSTOMER	14,308	12,470	968	543	6	3	318	14,308	0	0
40	TOTAL ACCOUNT 364	143,086	105,101	6,769	19,880	4,021	4,911	2,404	143,086	0	0
	365-OVERHEAD CONDUCTORS										
41	LEVEL 4 COMMON	97,808	60,036	2,964	21,294	5,212	7,109	1,193	97,808	0	0
42	LEVEL 4 CUSTOMER	25,002	21,787	1,692	950	11	6	556	25,002	0	0
43	LEVEL 5 COMMON	27,518	18,069	892	6,377	1,131	690	359	27,518	0	0
44	LEVEL 5 CUSTOMER	6,920	6,031	468	263	3	1	154	6,920	0	0
45	TOTAL ACCOUNT 365	157,248	105,923	6,016	28,884	6,357	7,806	2,262	157,248	0	0
	366-UNDERGROUND CONDUIT										
46	LEVEL 4 COMMON	679	416	21	148	36	50	8	679	0	0
47	LEVEL 4 CUSTOMER	48	42	3	2	0	0	1	48	0	0
48	LEVEL 5 COMMON	416	275	13	96	17	10	5	416	0	0
49	LEVEL 5 CUSTOMER	17	15	1	1	0	0	0	17	0	0
50	TOTAL ACCOUNT 366	1,160	748	38	247	53	60	14	1,160	0	0
	367-UNDERGROUND COND. & DEV.										
51	LEVEL 4 COMMON	112,343	68,958	3,405	24,458	5,987	8,165	1,370	112,343	0	0
52	LEVEL 4 CUSTOMER	7,978	6,951	540	303	4	2	178	7,978	0	0
53	LEVEL 5 COMMON	39,727	26,088	1,287	9,206	1,632	996	518	39,727	0	0
54	LEVEL 5 CUSTOMER	2,768	2,412	187	105	1	1	62	2,768	0	0
55	TOTAL ACCOUNT 367	162,816	104,409	5,419	34,072	7,624	9,164	2,128	162,816	0	0

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GULF POWER COMPANY
 12 MONTHS ENDING DECEMBER 31, 2017
 12/13 DEMAND ALLOCATION - WITH MDS METHODOLOGY
 SCHEDULE 2.10 - ANALYSIS OF GROSS PLANT
 (\$000s)

LINE NO. (1)	DESCRIPTION (2)	TOTAL ELECTRIC SYSTEM (3)	RATE CLASS RESIDENTIAL (4)	RATE CLASS GS (5)	RATE CLASS GSD/GSDT (6)	RATE CLASS LP/LPT (7)	RATE CLASS MAJOR ACCTS (8)	RATE CLASS OS (9)	TOTAL RETAIL SERVICE (10)	WHOLESALE (11)	UNIT POWER SALES (12)
368-LINE TRANSFORMERS											
56	LEVEL 4 COMMON	41,884	25,709	1,269	9,119	2,232	3,044	511	41,884	0	0
57	LEVEL 4 CUSTOMER	7,272	6,337	492	276	3	2	162	7,272	0	0
58	LEVEL 5 COMMON	171,610	112,691	5,562	39,766	7,051	4,301	2,239	171,610	0	0
59	LEVEL 5 CUSTOMER	70,098	61,092	4,744	2,661	28	13	1,560	70,098	0	0
60	TOTAL ACCOUNT 368	290,864	205,829	12,067	51,822	9,314	7,360	4,472	290,864	0	0
369-SERVICES											
61	HOUSE POWER BOXES	0	0	0	0	0	0	0	0	0	0
62	OTHER SERVICES	121,887	108,645	8,437	4,733	49	23	0	121,887	0	0
63	TOTAL ACCOUNT 369	121,887	108,645	8,437	4,733	49	23	0	121,887	0	0
64	370-METERS	63,675	47,062	6,686	8,823	451	393	139	63,554	121	0
65	373-STREET LIGHTING	79,692	0	0	0	0	0	79,692	79,692	0	0
66	TOTAL DIST. PLANT	1,264,174	806,597	51,837	198,586	44,597	65,761	92,146	1,259,524	4,650	0
67	DEMAND	814,715	490,364	24,249	178,033	44,019	65,305	8,216	810,186	4,529	0
68	CUSTOMER	449,459	316,233	27,588	20,553	578	456	83,930	449,338	121	0
GENERAL PLANT											

69	ELECTRIC	205,892	125,888	11,353	35,396	8,804	16,311	3,550	201,302	3,251	1,339
70	DEMAND	127,127	70,087	3,479	26,811	7,771	13,877	720	122,745	3,043	1,339
71	CUSTOMER	71,496	52,264	7,680	6,827	453	1,335	2,729	71,288	208	0
72	ENERGY	7,269	3,537	194	1,758	580	1,099	101	7,269	0	0
73	TOTAL GENERAL PLANT	205,892	125,888	11,353	35,396	8,804	16,311	3,550	201,302	3,251	1,339
74	TOTAL ELEC. GROSS PLANT	3,618,224	2,042,817	118,620	671,127	186,912	332,668	105,598	3,457,741	63,843	96,640
75	DEMAND	2,990,070	1,622,127	80,495	617,833	177,316	314,686	17,459	2,829,916	63,514	96,640
76	CUSTOMER	520,955	368,497	35,268	27,380	1,031	1,791	86,659	520,626	329	0
77	ENERGY	107,200	52,193	2,857	25,914	8,565	16,191	1,480	107,200	0	0

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GULF POWER COMPANY
12 MONTHS ENDED DECEMBER 31, 2017
12/13 DEMAND ALLOCATION - WITH MDS METHODOLOGY
ANALYSIS OF GROSS PLANT

<u>Line No.</u>	<u>Ftnt Label</u>	<u>Description</u>
1	(A)	Retail jurisdiction sum of Lines 2 and 3; Wholesale allocated per Level 1 Demand Allocator; UPS directly assigned.
2	(B)	Allocated per corresponding Level 1 Demand Allocator.
3	(C)	Allocated per corresponding Level 1 Energy Allocator.
5	(D)	Allocated per Level 2 Demand Allocator; UPS directly assigned.
6	(E)	Allocated per Level 3 Demand Allocator.
8	(D)	
10	(F)	Specific Assignment
11	(D)	
12	(E)	
14	(F)	
15	(D)	
16	(E)	
18	(D)	
19	(D)	
20	(D)	
21	(D)	
22	(D)	
24	(F)	
25	(E)	
26	(G)	Allocated per Level 4 NCP Demand Allocator
28	(F)	
29	(E)	
30	(G)	
32	(F)	
33	(E)	
34	(G)	
36	(G)	
37	(H)	Allocated per Average Number of Customers at Level 4 and Level 5.
38	(I)	Allocated per Level 5 NCP Demand Allocator
39	(J)	Allocated per Average Number of Customers at Level 5.

GULF POWER COMPANY
12 MONTHS ENDED DECEMBER 31, 2017
12/13 DEMAND ALLOCATION - WITH MDS METHODOLOGY
ANALYSIS OF GROSS PLANT

<u>Line No.</u>	<u>Ftnt Label</u>	<u>Description</u>
41	(G)	
42	(H)	
43	(I)	
44	(J)	
46	(G)	
47	(H)	
48	(I)	
49	(J)	
51	(G)	
52	(H)	
53	(I)	
54	(J)	
56	(G)	
57	(H)	
58	(I)	
59	(J)	
61	(F)	
62	(K)	Allocated per Average Number of Customers at Level 5 excluding Rate OS.
64	(L)	Provided by Gulf Power Company
65	(F)	
69	(M)	Allocated per corresponding Salaries and Wages; UPS directly assigned.
70	(M)	
71	(M)	
72	(M)	

GULF POWER COMPANY
 12 MONTHS ENDING DECEMBER 31, 2017
 12/13 DEMAND ALLOCATION - WITH MDS METHODOLOGY
 SCHEDULE 2.20 - ANALYSIS OF ACCUMULATED DEPRECIATION RESERVE
 (\$000s)

LINE NO. (1)	DESCRIPTION (2)	TOTAL ELECTRIC SYSTEM (3)	RATE CLASS RESIDENTIAL (4)	RATE CLASS GS (5)	RATE CLASS GSD/GSDT (6)	RATE CLASS LP/LPT (7)	RATE CLASS MAJOR ACCTS (8)	RATE CLASS OS (9)	TOTAL RETAIL SERVICE (10)	WHOLESALE (11)	UNIT POWER SALES (12)
1	TOTAL PRODUCTION	673,491	343,868	17,209	136,267	41,909	78,811	3,234	621,298	17,872	34,321
RETAIL JURISDICTION											
2	DEMAND		320,600	15,935	124,714	38,090	71,593	2,574	573,506		
3	ENERGY		23,268	1,274	11,553	3,819	7,218	660	47,792		
TRANSMISSION											
4	350-LAND AND LAND RIGHTS	7,407	4,026	200	1,566	478	898	32	7,200	207	0
5	352-STRUCTURES	4,703	2,601	129	1,012	296	545	21	4,604	99	0
6	353-STATION EQUIPMENT	36,503	19,745	981	7,681	2,269	4,211	159	35,046	819	638
7	354-TOWERS & FIXTURES	25,151	13,667	679	5,316	1,624	3,052	110	24,448	703	0
8	355-POLES & FIXTURES	34,344	18,662	928	7,260	2,217	4,167	150	33,384	960	0
9	356-OVERHEAD COND.	29,350	15,948	793	6,204	1,895	3,561	128	28,529	821	0
10	358-UNDERGROUND COND.	8,515	4,627	230	1,800	550	1,033	37	8,277	238	0
11	359-ROADS AND TRAILS	54	31	1	11	3	6	0	52	2	0
12	TOTAL TRANSMISSION	146,027	79,307	3,941	30,850	9,332	17,473	637	141,540	3,849	638
DISTRIBUTION											
13	360-SUBSTATION LAND	40	23	1	9	2	4	0	39	1	0
14	361-STRUCTURES	8,527	4,552	226	1,770	606	1,138	37	8,329	198	0
15	362-STATION EQUIPMENT	51,109	26,964	1,340	10,487	3,502	7,681	217	50,191	918	0
364-POLES & FIXTURES											
16	COMMON	45,432	28,324	1,398	10,034	2,297	2,816	563	45,432	0	0
17	CUSTOMER	36,872	32,129	2,496	1,402	16	9	820	36,872	0	0
18	TOTAL ACCOUNT 364	82,304	60,453	3,894	11,436	2,313	2,825	1,383	82,304	0	0
365-OVERHEAD COND.											
19	COMMON	42,752	26,645	1,315	9,439	2,164	2,660	529	42,752	0	0
20	CUSTOMER	10,890	9,488	737	414	5	3	243	10,890	0	0
21	TOTAL ACCOUNT 365	53,642	36,133	2,052	9,853	2,169	2,663	772	53,642	0	0

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GULF POWER COMPANY
 12 MONTHS ENDING DECEMBER 31, 2017
 12/13 DEMAND ALLOCATION - WITH MDS METHODOLOGY
 SCHEDULE 2.20 - ANALYSIS OF ACCUMULATED DEPRECIATION RESERVE
 (\$000s)

LINE NO. (1)	DESCRIPTION (2)	TOTAL ELECTRIC SYSTEM (3)	RATE CLASS RESIDENTIAL (4)	RATE CLASS GS (5)	RATE CLASS GSD/GSDT (6)	RATE CLASS LP/LPT (7)	RATE CLASS MAJOR ACCTS (8)	RATE CLASS OS (9)	TOTAL RETAIL SERVICE (10)	WHOLESALE (11)	UNIT POWER SALES (12)
366-UNDG. CONDUIT											
22	COMMON	764	482	24	171	37	41	9	764	0	0
23	CUSTOMER	45	39	3	2	0	0	1	45	0	0
24	TOTAL ACCOUNT 366	809	521	27	173	37	41	10	809	0	0
367-UNDERGROUND COND. & DEV.											
25	COMMON	61,032	38,145	1,883	13,512	3,058	3,676	758	61,032	0	0
26	CUSTOMER	4,313	3,757	292	164	2	2	96	4,313	0	0
27	TOTAL ACCOUNT 367	65,345	41,902	2,175	13,676	3,060	3,678	854	65,345	0	0
368-LINE TRANSFORMERS											
28	COMMON	79,042	51,240	2,529	18,099	3,437	2,719	1,018	79,042	0	0
29	CUSTOMER	28,645	24,964	1,939	1,087	11	6	638	28,645	0	0
30	TOTAL ACCOUNT 368	107,687	76,204	4,468	19,186	3,448	2,725	1,656	107,687	0	0
31	369-SERVICES	60,041	53,519	4,156	2,331	24	11	0	60,041	0	0
32	370-METERS	27,614	22,653	1,997	2,636	135	117	42	27,580	36	0
33	373-STREET LIGHTING	42,143	0	0	0	0	0	42,143	42,143	0	0
34	TOTAL DISTRIBUTION	499,263	322,924	20,336	71,557	15,296	20,883	47,114	498,110	1,153	0
35	DEMAND	288,698	176,375	8,716	63,521	15,103	20,735	3,131	287,581	1,117	0
36	CUSTOMER	210,565	146,549	11,620	8,036	193	148	43,983	210,529	36	0
GENERAL PLANT											

ELECTRIC											
37	DEMAND	56,394	31,125	1,545	11,906	3,451	6,162	320	54,509	1,351	534
38	CUSTOMER	31,750	23,209	3,411	3,032	201	592	1,212	31,657	93	0
39	ENERGY	3,228	1,570	86	780	258	489	45	3,228	0	0
40	TOTAL ELECTRIC GENERAL PLANT	91,372	55,904	5,042	15,718	3,910	7,243	1,577	89,394	1,444	534
41	TOTAL ELECTRIC DEPR. RESERVE	1,410,153	802,003	46,528	254,392	70,447	124,410	52,562	1,350,342	24,318	35,493
42	DEMAND	1,116,818	607,407	30,137	230,991	65,976	115,963	6,662	1,057,136	24,189	35,493
43	CUSTOMER	242,315	169,758	15,031	11,068	394	740	45,195	242,186	129	0
44	ENERGY	51,020	24,838	1,360	12,333	4,077	7,707	705	51,020	0	0

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GULF POWER COMPANY
12 MONTHS ENDED DECEMBER 31, 2017
12/13 DEMAND ALLOCATION - WITH MDS METHODOLOGY
ANALYSIS OF ACCUMULATED DEPRECIATION RESERVE

<u>Line No.</u>	<u>Ftnt Label</u>	<u>Description</u>
1	(A)	Retail jurisdiction sum of Lines 2 and 3; Wholesale allocated per Level 1 Demand Allocator; UPS directly assigned.
2	(B)	Allocated per corresponding Level 1 Demand Allocator.
3	(C)	Allocated per corresponding Level 1 Energy Allocator.
4	(D)	Allocated per Transmission Account 350 Gross Plant (Lines portion only); UPS directly assigned.
5	(E)	Allocated per corresponding Transmission Gross Plant; UPS directly assigned.
6	(E)	
7	(E)	
8	(E)	
9	(E)	
10	(E)	
11	(E)	
13	(F)	Allocated per corresponding Distribution Gross Plant.
14	(F)	
15	(F)	
16	(F)	
17	(F)	
19	(F)	
20	(F)	
22	(F)	
23	(F)	
25	(F)	
26	(F)	
28	(F)	
29	(F)	
31	(F)	
32	(F)	
33	(F)	
37	(G)	Allocated per corresponding Gross General Plant; UPS directly assigned.
38	(G)	
39	(G)	

GULF POWER COMPANY
 12 MONTHS ENDING DECEMBER 31, 2017
 12/13 DEMAND ALLOCATION - WITH MDS METHODOLOGY
 SCHEDULE 2.30 - ANALYSIS OF MATERIALS AND SUPPLIES
 (\$000s)

LINE NO. (1)	DESCRIPTION (2)	TOTAL ELECTRIC SYSTEM (3)	RATE CLASS RESIDENTIAL (4)	RATE CLASS GS (5)	RATE CLASS GSD/GSDT (6)	RATE CLASS LP/LPT (7)	RATE CLASS MAJOR ACCTS (8)	RATE CLASS OS (9)	TOTAL RETAIL SERVICE (10)	WHOLESALE (11)	UNIT POWER SALES (12)
----- PRODUCTION -----											
1	NON-FUEL RETAIL JURISDICTION	30,593	16,186	810	6,413	1,973	3,707	152	29,241	786	566
2	DEMAND		15,089	750	5,869	1,793	3,369	121	26,991		
3	ENERGY		1,097	60	544	180	338	31	2,250		
4	FUEL	69,213	31,886	1,745	15,831	5,233	9,891	904	65,490	1,939	1,784
5	TOTAL PRODUCTION M & S	99,806	48,072	2,555	22,244	7,206	13,598	1,056	94,731	2,725	2,350
----- TRANSMISSION -----											
6	LINES RELATED	2,919	1,586	79	617	188	354	13	2,837	82	0
7	SUBSTATION RELATED	2,245	1,237	61	481	142	263	10	2,194	51	0
8	TOTAL TRANS. M & S	5,164	2,823	140	1,098	330	617	23	5,031	133	0
----- DISTRIBUTION -----											
9	DEMAND RELATED	16,709	10,257	506	3,638	890	1,214	204	16,709	0	0
10	METERING RELATED	213	158	22	30	2	1	0	213	0	0
11	ST. LIGHTING RELATED	1,347	0	0	0	0	0	1,347	1,347	0	0
12	OTHER	1,137	687	34	248	61	90	11	1,131	6	0
13	TOTAL DIST. M & S	19,406	11,102	562	3,916	953	1,305	1,562	19,400	6	0
14	CUSTOMER ACCOUNTS	7	7	0	0	0	0	0	7	0	0
15	CUSTOMER ASSISTANCE	7	4	0	1	1	1	0	7	0	0
16	TOTAL ELECTRIC M & S	124,389	62,007	3,257	27,259	8,490	15,521	2,641	119,175	2,864	2,350
17	DEMAND	51,352	28,855	1,430	10,853	3,074	5,290	359	49,861	925	566
18	CUSTOMER	1,574	169	22	31	3	2	1,347	1,574	0	0
19	ENERGY	71,463	32,983	1,805	16,375	5,413	10,229	935	67,740	1,939	1,784

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GULF POWER COMPANY
12 MONTHS ENDED DECEMBER 31, 2017
12/13 DEMAND ALLOCATION - WITH MDS METHODOLOGY
ANALYSIS OF MATERIALS AND SUPPLIES

<u>Line No.</u>	<u>Ftnt Label</u>	<u>Description</u>
1	(A)	Retail jurisdiction sum of Lines 2 and 3; Wholesale allocated per Level 1 Demand Allocator; UPS directly assigned.
2	(B)	Allocated per corresponding Level 1 Demand Allocator.
3	(C)	Allocated per corresponding Level 1 Energy Allocator.
4	(D)	Allocated per Level 1 Energy Allocator; UPS directly assigned.
6	(E)	Allocated per Level 2 Demand Allocator; UPS directly assigned.
7	(F)	Allocated per Gross Investment in Transmission Substations excluding UPS.
9	(G)	Allocated per Level 4 NCP Demand Allocator.
10	(H)	Allocated per Distribution Gross Plant in Account 370.
11	(I)	Directly assigned to Street Lighting.
12	(J)	Allocated per Demand-related Distribution Gross Plant.
14	(K)	Allocated per Customer Accounts O & M Expense.
15	(L)	Allocated per Customer Assistance O & M Energy Cost Conservation.

GULF POWER COMPANY
12 MONTHS ENDING DECEMBER 31, 2017
12/13 DEMAND ALLOCATION - WITH MDS METHODOLOGY
SCHEDULE 2.40 - ANALYSIS OF OTHER WORKING CAPITAL
(\$000s)

LINE NO. (1)	DESCRIPTION (2)	TOTAL ELECTRIC SYSTEM (3)	RATE CLASS RESIDENTIAL (4)	RATE CLASS GS (5)	RATE CLASS GSD/GSDT (6)	RATE CLASS LP/LPT (7)	RATE CLASS MAJOR ACCTS (8)	RATE CLASS OS (9)	TOTAL RETAIL SERVICE (10)	WHOLESALE (11)	UNIT POWER SALES (12)
OTHER WORKING CAPITAL											
1	CURRENT ASSETS & LIAB.	(17,554)	(10,664)	(845)	(2,960)	(833)	(1,496)	(341)	(17,139)	(302)	(113)
2	DEMAND	(11,452)	(6,335)	(314)	(2,420)	(699)	(1,246)	(66)	(11,080)	(259)	(113)
3	CUSTOMER	(5,404)	(3,895)	(502)	(429)	(102)	(195)	(265)	(5,388)	(16)	0
4	ENERGY	(269)	(125)	(6)	(68)	(23)	(43)	(4)	(269)	0	0
5	REVENUE RELATED	(429)	(309)	(23)	(43)	(9)	(12)	(6)	(402)	(27)	0
6	CABLE ATTACHMENTS	(817)	(497)	(39)	(138)	(39)	(70)	(15)	(798)	(14)	(5)
7	DEMAND	(533)	(294)	(15)	(113)	(33)	(58)	(3)	(516)	(12)	(5)
8	CUSTOMER	(252)	(182)	(23)	(20)	(5)	(9)	(12)	(251)	(1)	0
9	ENERGY	(13)	(7)	0	(3)	(1)	(2)	0	(13)	0	0
10	REVENUE RELATED	(19)	(14)	(1)	(2)	0	(1)	0	(18)	(1)	0
11	PREPAYMENTS										
	PRODUCTION	2,759	1,457	72	577	177	333	14	2,630	76	53
	RETAIL JURISDICTION										
12	DEMAND		1,358	67	528	161	303	11	2,428		
13	ENERGY		99	5	49	16	30	3	202		
14	TRANSMISSION	1,371	748	37	291	88	164	6	1,334	36	1
15	DISTRIBUTION	2,471	1,577	101	387	87	129	181	2,462	9	0
16	DEMAND	1,586	953	47	347	86	128	16	1,577	9	0
17	CUSTOMER	885	624	54	40	1	1	165	885	0	0
18	CUSTOMER ACCOUNTS	49	43	3	2	0	0	1	49	0	0
19	CUSTOMER ASSSISTANCE	49	22	7	8	4	8	0	49	0	0
20	CUSTOMER	49	22	7	8	4	8	0	49	0	0
21	ENERGY	0	0	0	0	0	0	0	0	0	0
22	TOTAL PREPAYMENTS	6,699	3,847	220	1,265	356	634	202	6,524	121	54
23	DEMAND	5,514	3,059	151	1,166	335	595	33	5,339	121	54
24	CUSTOMER	983	689	64	50	5	9	166	983	0	0
25	ENERGY	202	99	5	49	16	30	3	202	0	0
26	PRELIM. SURVEY & INVESTIGATION	9,863	5,305	266	2,103	647	1,216	50	9,587	276	0
	RETAIL JURISDICTION										
27	DEMAND		4,946	246	1,925	588	1,105	40	8,850		
28	ENERGY		359	20	178	59	111	10	737		
29	OTHER INVESTMENTS										
	PRODUCTION	78,866	42,428	2,123	16,815	5,171	9,725	399	76,661	2,205	0
	RETAIL JURISDICTION										
30	DEMAND		39,559	1,966	15,389	4,700	8,833	317	70,764		
31	ENERGY		2,869	157	1,426	471	892	82	5,897		
32	TRANSMISSION	7,947	4,320	214	1,682	512	962	37	7,727	220	0
33	DISTRIBUTION	37,198	25,453	1,560	5,381	1,114	1,478	2,165	37,151	47	0
34	DEMAND	21,121	12,976	642	4,677	1,091	1,461	230	21,077	44	0
35	CUSTOMER	16,077	12,476	919	704	23	17	1,935	16,074	3	0

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GULF POWER COMPANY
 12 MONTHS ENDING DECEMBER 31, 2017
 12/13 DEMAND ALLOCATION - WITH MDS METHODOLOGY
 SCHEDULE 2.40 - ANALYSIS OF OTHER WORKING CAPITAL
 (\$000s)

LINE NO. (1)	DESCRIPTION (2)	TOTAL ELECTRIC SYSTEM (3)	RATE CLASS RESIDENTIAL (4)	RATE CLASS GS (5)	RATE CLASS GSD/GSDT (6)	RATE CLASS LP/LPT (7)	RATE CLASS MAJOR ACCTS (8)	RATE CLASS OS (9)	TOTAL RETAIL SERVICE (10)	WHOLESALE (11)	UNIT POWER SALES (12)
36	CUSTOMER ACCOUNTS	20,904	18,122	1,408	797	24	108	279	20,738	166	0
37	CUSTOMER ASSISTANCE	21,014	11,796	3,903	4,037	321	957	0	21,014	0	0
38	CUSTOMER	21,014	11,796	3,903	4,037	321	957	0	21,014	0	0
39	ENERGY	0	0	0	0	0	0	0	0	0	0
40	TOTAL OTHER INVESTMENTS	165,929	102,118	9,209	28,712	7,142	13,230	2,880	163,291	2,638	0
41	DEMAND	102,037	56,855	2,822	21,748	6,303	11,256	584	99,568	2,469	0
42	CUSTOMER	57,995	42,394	6,230	5,538	368	1,082	2,214	57,826	169	0
43	ENERGY	5,897	2,869	157	1,426	471	892	82	5,897	0	0
44	ENVIRONMENTAL CLEANUP	40,684	24,707	1,960	6,863	1,932	3,471	789	39,722	699	263
45	DEMAND	26,541	14,678	728	5,609	1,621	2,889	153	25,678	600	263
46	CUSTOMER	12,524	9,025	1,164	995	237	452	614	12,487	37	0
47	ENERGY	623	288	15	158	53	100	9	623	0	0
48	REVENUE RELATED	996	716	53	101	21	30	13	934	62	0
49	PROP. INSURANCE RESERVE	(20,453)	(11,494)	(667)	(3,860)	(1,079)	(1,930)	(491)	(19,521)	(366)	(566)
50	DEMAND	(17,352)	(9,401)	(466)	(3,583)	(1,031)	(1,841)	(100)	(16,422)	(364)	(566)
51	CUSTOMER	(2,581)	(1,841)	(187)	(151)	(6)	(10)	(384)	(2,579)	(2)	0
52	ENERGY	(520)	(252)	(14)	(126)	(42)	(79)	(7)	(520)	0	0
	OTHER POST RETIREMENT BENEFITS										
53	PRODUCTION	(40,875)	(21,991)	(1,100)	(8,715)	(2,680)	(5,041)	(206)	(39,733)	(1,142)	0
	RETAIL JURISDICTION										
54	DEMAND		(20,504)	(1,019)	(7,976)	(2,436)	(4,578)	(164)	(36,677)		
55	ENERGY		(1,487)	(81)	(739)	(244)	(463)	(42)	(3,056)		
56	TRANSMISSION	(4,119)	(2,238)	(111)	(872)	(266)	(499)	(19)	(4,005)	(114)	0
57	DISTRIBUTION	(19,279)	(13,192)	(809)	(2,789)	(577)	(766)	(1,122)	(19,255)	(24)	0
58	DEMAND	(10,946)	(6,725)	(332)	(2,424)	(566)	(757)	(119)	(10,923)	(23)	0
59	CUSTOMER	(8,333)	(6,466)	(476)	(365)	(12)	(9)	(1,003)	(8,331)	(2)	0
60	CUSTOMER ACCOUNTS	(10,834)	(9,391)	(730)	(413)	(13)	(56)	(145)	(10,748)	(86)	0
61	CUSTOMER ASSISTANCE	(10,891)	(6,114)	(2,023)	(2,092)	(166)	(496)	0	(10,891)	0	0
62	CUSTOMER	(10,891)	(6,114)	(2,023)	(2,092)	(166)	(496)	0	(10,891)	0	0
63	ENERGY	0	0	0	0	0	0	0	0	0	0
64	TOTAL OTHER POST RETIREMENT BENEFITS	(85,998)	(52,925)	(4,772)	(14,881)	(3,703)	(6,858)	(1,492)	(84,631)	(1,367)	0
65	DEMAND	(52,884)	(29,467)	(1,462)	(11,272)	(3,268)	(5,834)	(302)	(51,605)	(1,279)	0
66	CUSTOMER	(30,058)	(21,971)	(3,229)	(2,870)	(191)	(561)	(1,148)	(29,970)	(88)	0
67	ENERGY	(3,056)	(1,487)	(81)	(739)	(244)	(463)	(42)	(3,056)	0	0
68	OTHER DEF. CR. & DEBITS	(22,332)	(13,564)	(1,076)	(3,767)	(1,061)	(1,904)	(433)	(21,805)	(383)	(144)
69	DEMAND	(14,569)	(8,058)	(400)	(3,079)	(890)	(1,585)	(84)	(14,096)	(329)	(144)
70	CUSTOMER	(6,875)	(4,956)	(639)	(546)	(130)	(247)	(337)	(6,855)	(20)	0
71	ENERGY	(342)	(158)	(8)	(87)	(29)	(55)	(5)	(342)	0	0
72	REVENUE RELATED	(546)	(392)	(29)	(55)	(12)	(17)	(7)	(512)	(34)	0

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GULF POWER COMPANY
 12 MONTHS ENDING DECEMBER 31, 2017
 12/13 DEMAND ALLOCATION - WITH MDS METHODOLOGY
 SCHEDULE 2.40 - ANALYSIS OF OTHER WORKING CAPITAL
 (\$000s)

LINE NO. (1)	DESCRIPTION (2)	TOTAL ELECTRIC SYSTEM (3)	RATE CLASS RESIDENTIAL (4)	RATE CLASS GS (5)	RATE CLASS GSD/GSDT (6)	RATE CLASS LP/LPT (7)	RATE CLASS MAJOR ACCTS (8)	RATE CLASS OS (9)	TOTAL RETAIL SERVICE (10)	WHOLESALE (11)	UNIT POWER SALES (12)
73	PLANT SMITH	40,320	21,692	1,085	8,596	2,644	4,972	204	39,193	1,127	0
74	DEMAND		20,224	1,005	7,867	2,403	4,517	162	36,178		
75	ENERGY		1,468	80	729	241	455	42	3,015		
76	PLANT SCHOLZ INVENTORY	533	287	14	114	35	65	3	518	15	0
77	DEMAND		268	13	104	32	59	2	478		
78	ENERGY		19	1	10	3	6	1	40		
79	TRANSMISSION SETTLEMENT DEFERRED EARNINGS	22,837	12,474	620	4,852	1,463	2,736	100	22,245	592	0
80	UNAMORT. RATE CASE EXP. REVENUE RELATED	0	0	0	0	0	0	0	0	0	0
81	TOTAL OTHER WORK. CAP.	139,711	81,286	5,975	26,899	7,504	14,066	1,456	137,186	3,036	(511)
82	DEMAND	107,063	58,949	2,928	22,804	6,824	12,593	519	104,617	2,957	(511)
83	CUSTOMER	26,332	19,263	2,878	2,567	176	521	848	26,253	79	0
84	ENERGY	6,314	3,073	169	1,527	504	952	89	6,314	0	0
85	REVENUE RELATED	2	1	0	1	0	0	0	2	0	0

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GULF POWER COMPANY
12 MONTHS ENDED DECEMBER 31, 2017
12/13 DEMAND ALLOCATION - WITH MDS METHODOLOGY
ANALYSIS OF OTHER WORKING CAPITAL

<u>Line No.</u>	<u>Ftnt Label</u>	<u>Description</u>
1	(A)	Allocated per Total Expenses less Production Energy related O & M, Income taxes, and Non-cash items.
2	(A)	
3	(A)	
4	(A)	
5	(A)	
6	(A)	
7	(A)	
8	(A)	
9	(A)	
10	(A)	
11	(B)	Allocated per corresponding Gross Plant; UPS directly assigned.
12	(C)	Allocated per corresponding Gross Plant.
13	(C)	
14	(B)	
15	(C)	
16	(C)	
17	(C)	
18	(D)	Allocated per corresponding Operations and Maintenance Expense.
19	(D)	
20	(D)	
21	(D)	
26	(E)	Allocated per Production Gross Plant. UPS directly assigned.
27	(F)	Allocated per corresponding Production Gross Plant.
28	(F)	
29	(G)	Allocated per corresponding Salaries and Wages
30	(G)	
31	(G)	
32	(G)	
33	(G)	
34	(G)	
35	(G)	
36	(G)	
37	(G)	
38	(G)	
39	(G)	

GULF POWER COMPANY
12 MONTHS ENDED DECEMBER 31, 2017
12/13 DEMAND ALLOCATION - WITH MDS METHODOLOGY
ANALYSIS OF OTHER WORKING CAPITAL

<u>Line No.</u>	<u>Ftnt Label</u>	<u>Description</u>
44	(A)	
45	(A)	
46	(A)	
47	(A)	
48	(A)	
49	(H)	Allocated per Total Net Plant.
50	(H)	
51	(H)	
52	(H)	
53	(G)	
54	(G)	
55	(G)	
56	(G)	
57	(G)	
58	(G)	
59	(G)	
60	(G)	
61	(G)	
62	(G)	
63	(G)	
68	(A)	
69	(A)	
70	(A)	
71	(A)	
72	(A)	
73	(B)	
74	(B)	
75	(B)	
76	(B)	
77	(B)	
78	(B)	
79	(B)	
80	(I)	Allocated per Retail Revenue from Sales.

GULF POWER COMPANY
 12 MONTHS ENDING DECEMBER 31, 2017
 12/13 DEMAND ALLOCATION - WITH MDS METHODOLOGY
 SCHEDULE 2.50 - ANALYSIS OF OTHER RATE BASE ITEMS
 (\$000s)

LINE NO. (1)	DESCRIPTION (2)	TOTAL ELECTRIC SYSTEM (3)	RATE CLASS RESIDENTIAL (4)	RATE CLASS GS (5)	RATE CLASS GSD/GSDT (6)	RATE CLASS LP/LPT (7)	RATE CLASS MAJOR ACCTS (8)	RATE CLASS OS (9)	TOTAL RETAIL SERVICE (10)	WHOLESALE (11)	UNIT POWER SALES (12)
CONST. WORK IN PROGRESS INTEREST BEARING											
1	PRODUCTION	0	0	0	0	0	0	0	0	0	0
	RETAIL JURISDICTION										
2	DEMAND		0	0	0	0	0	0	0		
3	ENERGY		0	0	0	0	0	0	0		
4	TRANSMISSION	0	0	0	0	0	0	0	0	0	0
5	DISTRIBUTION	0	0	0	0	0	0	0	0	0	0
6	DEMAND	0	0	0	0	0	0	0	0	0	0
7	CUSTOMER	0	0	0	0	0	0	0	0	0	0
8	CUSTOMER ACCOUNTS	0	0	0	0	0	0	0	0	0	0
9	CUSTOMER ASSISTANCE	0	0	0	0	0	0	0	0	0	0
10	CUSTOMER	0	0	0	0	0	0	0	0	0	0
11	ENERGY	0	0	0	0	0	0	0	0	0	0
12	TOTAL CWIP	0	0	0	0	0	0	0	0	0	0
13	DEMAND	0	0	0	0	0	0	0	0	0	0
14	CUSTOMER	0	0	0	0	0	0	0	0	0	0
15	ENERGY	0	0	0	0	0	0	0	0	0	0
CONST. WORK IN PROGRESS WORK NOT BEARING INTEREST											
16	PRODUCTION	17,118	8,443	422	3,346	1,029	1,935	79	15,254	439	1,425
	RETAIL JURISDICTION										
17	DEMAND		7,872	391	3,062	935	1,758	63	14,081		
18	ENERGY		571	31	284	94	177	16	1,173		
19	TRANSMISSION	13,953	7,621	379	2,965	894	1,671	61	13,591	362	0
20	DISTRIBUTION	11,360	7,247	466	1,785	401	591	828	11,318	42	0
21	DEMAND	7,321	4,406	218	1,600	396	586	74	7,280	41	0
22	CUSTOMER	4,039	2,841	248	185	5	5	754	4,038	1	0
23	TOTAL CWIP - WORK NOT BEARING INTEREST	42,431	23,311	1,267	8,096	2,324	4,197	968	40,163	843	1,425
24	DEMAND	37,219	19,899	988	7,627	2,225	4,015	198	34,952	842	1,425
25	CUSTOMER	4,039	2,841	248	185	5	5	754	4,038	1	0
26	ENERGY	1,173	571	31	284	94	177	16	1,173	0	0
PLANT HELD FOR FUTURE USE											
27	PRODUCTION	14,695	7,906	395	3,133	964	1,812	74	14,284	411	0
	RETAIL JURISDICTION										
28	DEMAND		7,371	366	2,867	876	1,646	59	13,185		
29	ENERGY		535	29	266	88	166	15	1,099		
	DISTRIBUTION										
30	DEMAND	0	0	0	0	0	0	0	0	0	0
31	CUSTOMER	0	0	0	0	0	0	0	0	0	0
32	TOTAL DISTRIBUTION	0	0	0	0	0	0	0	0	0	0
	GENERAL										
33	DEMAND	38	22	1	8	2	4	0	37	1	0
34	CUSTOMER	22	17	2	2	0	0	1	22	0	0
35	ENERGY	2	(1)	0	1	1	1	0	2	0	0
36	TOTAL GENERAL	62	38	3	11	3	5	1	61	1	0
37	TOTAL PLNT HELD FOR FUT. USE	14,757	7,944	398	3,144	967	1,817	75	14,345	412	0
38	DEMAND	13,634	7,393	367	2,875	878	1,650	59	13,222	412	0
39	CUSTOMER	22	17	2	2	0	0	1	22	0	0
40	ENERGY	1,101	534	29	267	89	167	15	1,101	0	0

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GULF POWER COMPANY
 12 MONTHS ENDING DECEMBER 31, 2017
 12/13 DEMAND ALLOCATION - WITH MDS METHODOLOGY
 SCHEDULE 2.50 - ANALYSIS OF OTHER RATE BASE ITEMS
 (\$000s)

LINE NO. (1)	DESCRIPTION (2)	TOTAL ELECTRIC SYSTEM (3)	RATE CLASS RESIDENTIAL (4)	RATE CLASS GS (5)	RATE CLASS GSD/GSDT (6)	RATE CLASS LP/LPT (7)	RATE CLASS MAJOR ACCTS (8)	RATE CLASS OS (9)	TOTAL RETAIL SERVICE (10)	WHOLESALE (11)	UNIT POWER SALES (12)
41	INJURIES & DAMAGES RESERVE										
	PRODUCTION	(93)	(50)	(2)	(20)	(7)	(11)	0	(90)	(3)	0
	RETAIL JURISDICTION										
42	DEMAND		(47)	(2)	(18)	(6)	(10)	0	(83)		
43	ENERGY		(3)	0	(2)	(1)	(1)	0	(7)		
44	TRANSMISSION	(9)	(5)	0	(2)	(1)	(1)	0	(9)	0	0
45	DISTRIBUTION	(43)	(29)	(2)	(6)	(1)	(2)	(3)	(43)	0	0
46	DEMAND	(24)	(15)	(1)	(5)	(1)	(2)	0	(24)	0	0
47	CUSTOMER	(19)	(14)	(1)	(1)	0	0	(3)	(19)	0	0
48	CUSTOMER ACCOUNTS	(24)	(21)	(2)	(1)	0	0	0	(24)	0	0
49	CUSTOMER ASSISTANCE	(24)	(14)	(4)	(5)	0	(1)	0	(24)	0	0
50	CUSTOMER	(24)	(14)	(4)	(5)	0	(1)	0	(24)	0	0
51	ENERGY	0	0	0	0	0	0	0	0	0	0
52	TOTAL INJ. & DAM. RES.	(193)	(119)	(10)	(34)	(9)	(15)	(3)	(190)	(3)	0
53	DEMAND	(119)	(67)	(3)	(25)	(8)	(13)	0	(116)	(3)	0
54	CUSTOMER	(67)	(49)	(7)	(7)	0	(1)	(3)	(67)	0	0
55	ENERGY	(7)	(3)	0	(2)	(1)	(1)	0	(7)	0	0
56	UNAMORT. PLANT ACQ. ADJ.										
	PRODUCTION	1,107	453	23	179	55	103	4	817	24	266
	RETAIL JURISDICTION										
57	DEMAND		422	21	164	50	94	3	754		
58	ENERGY		31	2	15	5	9	1	63		
59	TRANSMISSION	30	12	1	5	1	3	0	22	1	7
60	DISTRIBUTION	0	0	0	0	0	0	0	0	0	0
61	DEMAND	0	0	0	0	0	0	0	0	0	0
62	CUSTOMER	0	0	0	0	0	0	0	0	0	0
63	TOTAL UNAMORT PLNT ACQ. ADJ.	1,137	465	24	184	56	106	4	839	25	273
64	DEMAND	1,074	434	22	169	51	97	3	776	25	273
65	CUSTOMER	0	0	0	0	0	0	0	0	0	0
66	ENERGY	63	31	2	15	5	9	1	63	0	0
67	CUSTOMER ADVANCES FOR CONST.	0	0	0	0	0	0	0	0	0	0
68	TOTAL OTHER ADDITIONS	58,132	31,601	1,679	11,390	3,338	6,105	1,044	55,157	1,277	1,698
69	DEMAND	51,808	27,659	1,374	10,646	3,146	5,749	260	48,834	1,276	1,698
70	CUSTOMER	3,994	2,809	243	180	5	4	752	3,993	1	0
71	ENERGY	2,330	1,133	62	564	187	352	32	2,330	0	0

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GULF POWER COMPANY
12 MONTHS ENDED DECEMBER 31, 2017
12/13 DEMAND ALLOCATION - WITH MDS METHODOLOGY
ANALYSIS OF OTHER RATE BASE ITEMS

<u>Line No.</u>	<u>Ftnt Label</u>	<u>Description</u>
1	(A)	Functional totals provided by Gulf Power Company. Allocated per corresponding Gross Plant excluding UPS. UPS directly assigned.
2	(B)	Functional totals provided by Gulf Power Company. Allocated per corresponding Gross Plant.
3	(B)	
4	(B)	
5	(B)	
6	(B)	
7	(B)	
8	(C)	Allocated per corresponding Operations and Maintenance expense.
9	(C)	
10	(C)	
11	(C)	
16	(A)	
17	(B)	
18	(B)	
19	(B)	
20	(B)	
21	(B)	
22	(B)	
27	(B)	
28	(B)	
29	(B)	
30	(B)	
31	(B)	
33	(B)	
34	(B)	
35	(B)	
41	(D)	Allocated per Total Salaries and Wages, including UPS Production Salaries and Wages of \$660
42	(E)	Allocated per corresponding Salaries and Wages.
43	(E)	
44	(D)	
45	(E)	
46	(E)	
47	(E)	
48	(E)	
49	(E)	
50	(E)	
51	(E)	
56	(A)	
57	(B)	
58	(B)	
59	(A)	
60	(B)	
61	(B)	
62	(B)	
67	(F)	Specific Assignment.

GULF POWER COMPANY
12 MONTHS ENDING DECEMBER 31, 2017
12/13 DEMAND ALLOCATION - WITH MDS METHODOLOGY
SCHEDULE 3.00 - ANALYSIS OF REVENUES
(\$000s)

LINE NO. (1)	DESCRIPTION (2)	TOTAL ELECTRIC SYSTEM (3)	RATE CLASS RESIDENTIAL (4)	RATE CLASS GS (5)	RATE CLASS GSD/GSDT (6)	RATE CLASS LP/LPT (7)	RATE CLASS MAJOR ACCTS (8)	RATE CLASS OS (9)	TOTAL RETAIL SERVICE (10)	WHOLESALE (11)	UNIT POWER SALES (12)
REVENUE FROM SALES											
1	BASE RATE REV. FROM SALES	569,849	335,572	22,721	111,050	28,468	39,816	18,253	555,880	13,969	0
2	FUEL, ECCR, PPCC, ECRC REVENUES	0	0	0	0	0	0	0	0	0	0
3	NET REVENUE EXCLUDING FUEL	569,849	335,572	22,721	111,050	28,468	39,816	18,253	555,880	13,969	0
OTHER OPERATING REVENUES											
451-MISC. SERVICE REVENUES											
4	RESTORATION FEE	1,469	1,440	25	4	0	0	0	1,469	0	0
5	AFTER HOURS FEE	168	167	1	0	0	0	0	168	0	0
6	INACCURATE METER FEE	19	17	1	1	0	0	0	19	0	0
7	RECONNECTION FEE	2,943	2,943	0	0	0	0	0	2,943	0	0
8	FRANCHISE FEES	41,767	25,214	1,707	8,344	2,139	2,992	1,371	41,767	0	0
9	INSTALL. & REM.-TEMP SERV	0	0	0	0	0	0	0	0	0	0
10	CONNECTION FEES	155	155	0	0	0	0	0	155	0	0
11	COLLECTION CHARGES	591	475	79	37	0	0	0	591	0	0
12	INVESTIGATIVE CHARGES	27	27	0	0	0	0	0	27	0	0
13	RETURN CHECK CHARGE	268	256	6	6	0	0	0	268	0	0
14	TOTAL ACCOUNT 451	47,407	30,694	1,819	8,392	2,139	2,992	1,371	47,407	0	0
454-RENT FROM ELEC. PROP.											
15	EQUIPMENT RENTAL	2,022	1,327	66	469	83	51	26	2,022	0	0
16	METER TREATER RENTAL	220	212	6	2	0	0	0	220	0	0
17	POLE ATTACHMENT RENTAL	3,054	2,245	144	424	86	104	51	3,054	0	0
18	MICROWAVE TRANSPORT	1,112	684	62	192	48	89	19	1,094	18	0
19	RENT FROM PLANT DANIEL	20	11	1	4	1	2	0	19	1	0
20	MISCELLANEOUS RENTS	576	355	32	100	25	45	10	567	9	0
21	TOTAL ACCOUNT 454	7,004	4,834	311	1,191	243	291	106	6,976	28	0
22	455-INTERDEPART. RENTAL	0	0	0	0	0	0	0	0	0	0
23	456-OTHER ELECTRIC REVENUES	6,732	3,659	182	1,423	435	816	29	6,544	188	0
24	456-GULF POWER ENERGY SERVICES REVENUES	3,357	0	0	0	1,309	2,048	0	3,357	0	0
25	456 - FPU SERVICE PAYMENTS	4,005	0	0	0	0	0	0	0	4,005	0
26	456 - BLOUNTSTOWN SERVICE PAYMENTS	131	70	4	28	8	16	1	127	4	0
27	TOTAL ACCOUNT 456	14,225	3,729	186	1,451	1,752	2,880	30	10,028	4,197	0
28	REV. NONASSOC. CO.-DEMAND	11,973	0	0	0	0	0	0	0	0	11,973
29	REV. NONASSOC. CO.-ENERGY	19,625	8,833	484	4,385	1,450	2,740	250	18,142	537	946
30	TOTAL REV. NONASSOC. CO.	31,598	8,833	484	4,385	1,450	2,740	250	18,142	537	12,919
31	TOTAL OTHER OPER. REVENUE	100,234	48,090	2,800	15,419	5,584	8,903	1,757	82,553	4,762	12,919
ADJUSTMENTS TO REVENUES											
32	FRANCHISE FEE REVENUES	(41,767)	(25,214)	(1,707)	(8,344)	(2,139)	(2,992)	(1,371)	(41,767)	(0)	0
33	NET ADJUSTMENT TO REVENUES	(41,767)	(25,214)	(1,707)	(8,344)	(2,139)	(2,992)	(1,371)	(41,767)	(0)	0
34	TOTAL ADJUSTED REVENUES	628,316	358,448	23,814	118,125	31,913	45,727	18,639	596,666	18,731	12,919

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GULF POWER COMPANY
12 MONTHS ENDED DECEMBER 31, 2017
12/13 DEMAND ALLOCATION - WITH MDS METHODOLOGY
ANALYSIS OF REVENUES

<u>Line No.</u>	<u>Ftnt Label</u>	<u>Description</u>
1	(A)	Provided by Gulf Power Company.
2	(B)	Allocated per Retail MWH Sales.
4	(A)	
5	(A)	
6	(A)	
7	(A)	
8	(C)	Allocated per retail revenue from sales.
9	(A)	
10	(A)	
11	(A)	
12	(A)	
13	(A)	
15	(D)	Allocated per Level 5 Demand Allocator
16	(A)	
17	(E)	Allocated per Distribution Gross Plant in Account 364.
18	(F)	Allocated per Total Salaries and Wages.
19	(G)	Allocated per Level 2 Demand Allocator; UPS directly assigned.
20	(F)	
22	(F)	
23	(G)	
24	(H)	Provided by Gulf Power Company and assigned to Rate Class LP/LPT.
25	(I)	Assigned to FPU.
26	(G)	
28	(G)	
29	(J)	Allocated per Level 1 Energy Allocator; UPS directly assigned.
32	(C)	

GULF POWER COMPANY
12 MONTHS ENDING DECEMBER 31, 2017
12/13 DEMAND ALLOCATION - WITH MDS METHODOLOGY
SCHEDULE 4.10 - ANALYSIS OF OPERATIONS AND MAINTENANCE EXPENSE
(\$000s)

LINE NO. (1)	DESCRIPTION (2)	TOTAL ELECTRIC SYSTEM (3)	RATE CLASS RESIDENTIAL (4)	RATE CLASS GS (5)	RATE CLASS GSD/GSDT (6)	RATE CLASS LP/LPT (7)	RATE CLASS MAJOR ACCTS (8)	RATE CLASS OS (9)	TOTAL RETAIL SERVICE (10)	WHOLESALE (11)	UNIT POWER SALES (12)
----- PRODUCTION O & M EXPENSES -----											
----- STEAM POWER GENERATION -----											
	OPERATIONS										
1	500-SUPERVISION	12,315	6,633	330	2,580	788	1,481	53	11,865	341	109
2	501-ENERGY RELATED	180,721	82,231	4,501	40,826	13,495	25,507	2,330	168,890	5,001	6,830
3	501-FUEL REMOVAL	(174,918)	(79,538)	(4,354)	(39,489)	(13,053)	(24,672)	(2,254)	(163,360)	(4,837)	(6,721)
4	501-NET	5,803	2,693	147	1,337	442	835	76	5,530	164	109
	502-STEAM										
5	DEMAND RELATED	2,652	1,402	70	545	167	313	11	2,508	72	72
6	ENERGY RELATED	4,328	1,950	107	968	320	605	55	4,005	119	204
7	TOTAL ACCOUNT 502	6,980	3,352	177	1,513	487	918	66	6,513	191	276
	505-ELECTRIC EXPENSES										
8	DEMAND RELATED	3,449	1,848	92	718	219	412	15	3,304	95	50
9	ENERGY RELATED	328	156	8	77	25	47	4	317	9	2
10	TOTAL ACCOUNT 505	3,777	2,004	100	795	244	459	19	3,621	104	52
	506-MISCELLANEOUS										
11	DEMAND RELATED	16,123	8,590	427	3,341	1,020	1,918	69	15,365	442	316
12	ENERGY RELATED	0	0	0	0	0	0	0	0	0	0
13	TOTAL ACCOUNT 506	16,123	8,590	427	3,341	1,020	1,918	69	15,365	442	316
14	507-RENTS	0	0	0	0	0	0	0	0	0	0
15	509-ALLOWANCES	19	10	0	4	1	3	0	18	1	0
16	TOTAL STEAM OPERATIONS	45,017	23,282	1,181	9,570	2,982	5,614	283	42,912	1,243	862
	MAINTENANCE										
17	510-SUPERVISION	10,892	5,770	287	2,244	685	1,289	46	10,321	297	274
18	511-STRUCTURES	5,673	2,987	148	1,162	355	667	24	5,343	154	176
	512-BOILER PLANT										
19	DEMAND RELATED	6,336	3,368	167	1,310	400	752	27	6,024	173	139
20	ENERGY RELATED	25,638	11,662	638	5,790	1,914	3,617	330	23,951	709	978
21	TOTAL ACCOUNT 512	31,974	15,030	805	7,100	2,314	4,369	357	29,975	882	1,117
	513-ELECTRIC PLANT										
22	DEMAND RELATED	2,122	1,154	57	448	137	257	9	2,062	59	1
23	ENERGY RELATED	8,308	3,842	210	1,907	630	1,191	109	7,889	234	185
24	TOTAL ACCOUNT 513	10,430	4,996	267	2,355	767	1,448	118	9,951	293	186

GULF POWER COMPANY
 12 MONTHS ENDING DECEMBER 31, 2017
 12/13 DEMAND ALLOCATION - WITH MDS METHODOLOGY
 SCHEDULE 4.10 - ANALYSIS OF OPERATIONS AND MAINTENANCE EXPENSE
 (\$000s)

LINE NO. (1)	DESCRIPTION (2)	TOTAL ELECTRIC SYSTEM (3)	RATE CLASS RESIDENTIAL (4)	RATE CLASS GS (5)	RATE CLASS GSD/GSDT (6)	RATE CLASS LP/LPT (7)	RATE CLASS MAJOR ACCTS (8)	RATE CLASS OS (9)	TOTAL RETAIL SERVICE (10)	WHOLESALE (11)	UNIT POWER SALES (12)
25	514-MISCELLANEOUS DEMAND RELATED	3,154	1,681	84	654	200	375	13	3,007	87	60
26	ENERGY RELATED	0	0	0	0	0	0	0	0	0	0
27	TOTAL ACCOUNT 514	3,154	1,681	84	654	200	375	13	3,007	87	60
28	TOTAL MAINTENANCE	62,123	30,464	1,591	13,515	4,321	8,148	558	58,597	1,713	1,813
29	TOTAL STEAM POWER GENERATION	107,140	53,746	2,772	23,085	7,303	13,762	841	101,509	2,956	2,675
OTHER POWER GENERATION											

30	OPERATION 546-SUPERVISION	1,756	955	47	371	113	213	8	1,707	49	0
31	547-ENERGY RELATED	712	337	18	167	55	105	10	692	20	0
32	547-FUEL	306,882	145,120	7,944	72,049	23,815	45,016	4,112	298,056	8,826	0
33	547-FUEL REMOVAL	(306,882)	(145,120)	(7,944)	(72,049)	(23,815)	(45,016)	(4,112)	(298,056)	(8,826)	0
34	547-NET FUEL	0	0	0	0	0	0	0	0	0	0
35	548-GENERATION EXPENSES DEMAND	507	276	14	107	33	61	2	493	14	0
36	ENERGY	0	0	0	0	0	0	0	0	0	0
37	TOTAL ACCOUNT 548	507	276	14	107	33	61	2	493	14	0
38	549-MISCELLANEOUS PLANT DEMAND	2,602	1,415	70	550	168	315	11	2,529	73	0
39	ENERGY	0	0	0	0	0	0	0	0	0	0
40	TOTAL ACCOUNT 549	2,602	1,415	70	550	168	315	11	2,529	73	0
41	TOTAL OPERATION	5,577	2,983	149	1,195	369	694	31	5,421	156	0
42	MAINTENANCE 551-SUPERVISION	672	365	18	142	43	82	3	653	19	0
43	552-STRUCTURES DEMAND	373	203	10	79	24	45	2	363	10	0
44	ENERGY	0	0	0	0	0	0	0	0	0	0
45	TOTAL ACCOUNT 552	373	203	10	79	24	45	2	363	10	0

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GULF POWER COMPANY
 12 MONTHS ENDING DECEMBER 31, 2017
 12/13 DEMAND ALLOCATION - WITH MDS METHODOLOGY
 SCHEDULE 4.10 - ANALYSIS OF OPERATIONS AND MAINTENANCE EXPENSE
 (\$000s)

LINE NO. (1)	DESCRIPTION (2)	TOTAL ELECTRIC SYSTEM (3)	RATE CLASS RESIDENTIAL (4)	RATE CLASS GS (5)	RATE CLASS GSD/GSDT (6)	RATE CLASS LP/LPT (7)	RATE CLASS MAJOR ACCTS (8)	RATE CLASS OS (9)	TOTAL RETAIL SERVICE (10)	WHOLESALE (11)	UNIT POWER SALES (12)
553-ELECTRIC PLANT											
46	DEMAND	811	441	22	171	52	98	4	788	23	0
47	ENERGY	5,067	2,395	131	1,190	393	744	68	4,921	146	0
48	TOTAL ACCOUNT 553	5,878	2,836	153	1,361	445	842	72	5,709	169	0
554-MISCELLANEOUS PLANT											
49	DEMAND	780	425	21	165	50	94	3	758	22	0
50	ENERGY	0	0	0	0	0	0	0	0	0	0
51	TOTAL ACCOUNT 554	780	425	21	165	50	94	3	758	22	0
52	TOTAL MAINTENANCE	7,703	3,829	202	1,747	562	1,063	80	7,483	220	0
53	TOTAL OTHER GEN. EXPENSE	13,280	6,812	351	2,942	931	1,757	111	12,904	376	0
54	TOTAL GENERATION EXPENSES	120,420	60,558	3,123	26,027	8,234	15,519	952	114,413	3,332	2,675
55	DEMAND	70,217	37,513	1,864	14,587	4,454	8,372	300	67,090	1,930	1,197
56	ENERGY	50,203	23,045	1,259	11,440	3,780	7,147	652	47,323	1,402	1,478
OTHER PRODUCTION EXPENSE											

555-PURCHASED POWER											
57	DEMAND	25,967	12,280	672	6,096	2,015	3,809	348	25,220	747	0
58	ENERGY	0	0	0	0	0	0	0	0	0	0
59	FUEL REMOVAL	25,967	12,280	672	6,096	2,015	3,809	348	25,220	747	0
60	NET ENERGY	(25,967)	(12,280)	(672)	(6,096)	(2,015)	(3,809)	(348)	(25,220)	(747)	0
61	NET TOTAL ACCOUNT 555	0	0	0	0	0	0	0	0	0	0
556-SYSTEM CONTROL											
63	DEMAND	1,987	1,079	54	420	128	241	9	1,931	56	0
64	ENERGY	0	0	0	0	0	0	0	0	0	0
65	TOTAL ACCOUNT 556	1,987	1,079	54	420	128	241	9	1,931	56	0
557-OTHER EXPENSES											
66	DEMAND	2,423	1,317	65	512	156	294	11	2,355	68	0
67	ENERGY	0	0	0	0	0	0	0	0	0	0
68	TOTAL ACCOUNT 557	2,423	1,317	65	512	156	294	11	2,355	68	0
TOTAL OTHER PROD. EXPENSE											
69	DEMAND	4,410	2,396	119	932	284	535	20	4,286	124	0
70	ENERGY	4,410	2,396	119	932	284	535	20	4,286	124	0
71	TOTAL ACCOUNT 557	0	0	0	0	0	0	0	0	0	0
72	TOTAL PRODUCTION EXPENSES	124,830	62,954	3,242	26,959	8,518	16,054	972	118,699	3,456	2,675
73	DEMAND	74,627	39,909	1,983	15,519	4,738	8,907	320	71,376	2,054	1,197
74	ENERGY	50,203	23,045	1,259	11,440	3,780	7,147	652	47,323	1,402	1,478

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GULF POWER COMPANY
12 MONTHS ENDING DECEMBER 31, 2017
12/13 DEMAND ALLOCATION - WITH MDS METHODOLOGY
SCHEDULE 4.10 - ANALYSIS OF OPERATIONS AND MAINTENANCE EXPENSE
(\$000s)

LINE NO. (1)	DESCRIPTION (2)	TOTAL ELECTRIC SYSTEM (3)	RATE CLASS RESIDENTIAL (4)	RATE CLASS GS (5)	RATE CLASS GSD/GSDT (6)	RATE CLASS LP/LPT (7)	RATE CLASS MAJOR ACCTS (8)	RATE CLASS OS (9)	TOTAL RETAIL SERVICE (10)	WHOLESALE (11)	UNIT POWER SALES (12)
TRANSMISSION O & M EXPENSE											

OPERATION											
75	561-LOAD DISPATCHING	3,793	2,061	102	802	245	460	17	3,687	106	0
76	562-STATION	45	25	1	10	3	5	0	44	1	0
77	563-OVERHEAD LINES	219	119	6	46	14	27	1	213	6	0
78	564-UNDERGROUND LINES	0	0	0	0	0	0	0	0	0	0
79	565-TRANS. OF ELEC. BY OTHERS	(264)	(144)	(7)	(56)	(17)	(32)	(1)	(257)	(7)	0
80	SUBTOTAL	3,793	2,061	102	802	245	460	17	3,687	106	0
81	560-SUPERVISION	2,419	1,315	65	511	156	293	11	2,351	68	0
82	566-MISCELLANEOUS	1,462	795	39	309	94	177	7	1,421	41	0
83	567-RENTS	1,269	690	34	268	82	154	6	1,234	35	0
84	TOTAL OPERATIONS	8,943	4,861	240	1,890	577	1,084	41	8,693	250	0
MAINTENANCE											
85	569-STRUCTURES	972	528	26	206	63	118	4	945	27	0
86	570-STATION EQUIPMENT	888	490	24	190	56	104	4	868	20	0
87	571-OVERHEAD LINES	4,248	2,307	115	898	274	516	19	4,129	119	0
88	SUBTOTAL	6,108	3,325	165	1,294	393	738	27	5,942	166	0
89	568-SUPERVISION	1,396	759	38	296	90	169	6	1,358	38	0
90	573-MISCELLANEOUS	121	66	3	26	8	14	1	118	3	0
91	TOTAL MAINTENANCE	7,625	4,150	206	1,616	491	921	34	7,418	207	0
92	TOTAL TRANSMISSION EXPENSE	16,568	9,011	446	3,506	1,068	2,005	75	16,111	457	0
DISTRIBUTION O & M EXPENSE											

OPERATIONS											
93	581-LOAD DISPATCHING	1,226	713	36	278	71	122	6	1,226	0	0
94	582-STATION	438	231	12	90	30	65	2	430	8	0

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GULF POWER COMPANY
 12 MONTHS ENDING DECEMBER 31, 2017
 12/13 DEMAND ALLOCATION - WITH MDS METHODOLOGY
 SCHEDULE 4.10 - ANALYSIS OF OPERATIONS AND MAINTENANCE EXPENSE
 (\$000s)

LINE NO. (1)	DESCRIPTION (2)	TOTAL ELECTRIC SYSTEM (3)	RATE CLASS RESIDENTIAL (4)	RATE CLASS GS (5)	RATE CLASS GSD/GSDT (6)	RATE CLASS LP/LPT (7)	RATE CLASS MAJOR ACCTS (8)	RATE CLASS OS (9)	TOTAL RETAIL SERVICE (10)	WHOLESALE (11)	UNIT POWER SALES (12)
	583-OVERHEAD LINES										
95	DEMAND	2,416	1,545	76	545	111	108	31	2,416	0	0
96	CUSTOMER	779	677	53	30	1	1	17	779	0	0
97	TOTAL ACCOUNT 583	3,195	2,222	129	575	112	109	48	3,195	0	0
	584-UNDERGROUND LINES										
98	DEMAND	917	585	29	208	42	41	12	917	0	0
99	CUSTOMER	221	194	15	7	0	0	5	221	0	0
100	TOTAL ACCOUNT 584	1,138	779	44	215	42	41	17	1,138	0	0
101	585-STREET LIGHTING	674	0	0	0	0	0	674	674	0	0
102	586-METER	1,302	963	137	180	9	8	3	1,300	2	0
103	586-OTHER MISC. REVS.	1,239	1,239	0	0	0	0	0	1,239	0	0
104	TOTAL ACCOUNT 586	2,541	2,202	137	180	9	8	3	2,539	2	0
105	587-CUSTOMER INSTAL.	2,083	1,857	144	81	1	0	0	2,083	0	0
106	587-OTHER MISC. REVS.	17	17	0	0	0	0	0	17	0	0
107	TOTAL ACCOUNT 587	2,100	1,874	144	81	1	0	0	2,100	0	0
108	SUBTOTAL	11,312	8,021	502	1,419	265	345	750	11,302	10	0
109	DEMAND	4,997	3,074	153	1,121	254	336	51	4,989	8	0
110	CUSTOMER	6,315	4,947	349	298	11	9	699	6,313	2	0
	580-SUPERVISION										
111	DEMAND	3,309	2,036	101	742	168	223	34	3,304	5	0
112	CUSTOMER	4,181	3,276	231	197	7	6	463	4,180	1	0
113	TOTAL ACCOUNT 580	7,490	5,312	332	939	175	229	497	7,484	6	0
	588-MISCELLANEOUS										
114	DEMAND	2,192	1,349	67	491	111	148	22	2,188	4	0
115	CUSTOMER	2,770	2,169	153	131	5	4	307	2,769	1	0
116	TOTAL ACCOUNT 588	4,962	3,518	220	622	116	152	329	4,957	5	0
	589-RENTS										
117	DEMAND	0	0	0	0	0	0	0	0	0	0
118	CUSTOMER	0	0	0	0	0	0	0	0	0	0
119	TOTAL ACCOUNT 589	0	0	0	0	0	0	0	0	0	0
120	TOTAL OPERATION	23,764	16,851	1,054	2,980	556	726	1,576	23,743	21	0
	MAINTENANCE										
121	591-STRUCTURES	271	145	7	56	19	37	1	265	6	0
122	592-STATION EQUIPMENT	1,199	633	31	246	82	180	5	1,177	22	0

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GULF POWER COMPANY
 12 MONTHS ENDING DECEMBER 31, 2017
 12/13 DEMAND ALLOCATION - WITH MDS METHODOLOGY
 SCHEDULE 4.10 - ANALYSIS OF OPERATIONS AND MAINTENANCE EXPENSE
 (\$000s)

LINE NO. (1)	DESCRIPTION (2)	TOTAL ELECTRIC SYSTEM (3)	RATE CLASS RESIDENTIAL (4)	RATE CLASS GS (5)	RATE CLASS GSD/GSDT (6)	RATE CLASS LP/LPT (7)	RATE CLASS MAJOR ACCTS (8)	RATE CLASS OS (9)	TOTAL RETAIL SERVICE (10)	WHOLESALE (11)	UNIT POWER SALES (12)
123	593-OVHD LINES - MISC REVS	0	0	0	0	0	0	0	0	0	0
124	593-OVERHEAD LINES										
	DEMAND	8,392	5,230	258	1,853	425	522	104	8,392	0	0
125	CUSTOMER	3,944	3,436	267	150	2	1	88	3,944	0	0
126	SUBTOTAL OVERHEAD LINES	12,336	8,666	525	2,003	427	523	192	12,336	0	0
127	TOTAL ACCOUNT 593	12,336	8,666	525	2,003	427	523	192	12,336	0	0
	594-UNDERGROUND LINES										
128	DEMAND	1,532	958	47	339	77	92	19	1,532	0	0
129	CUSTOMER	108	94	8	4	0	0	2	108	0	0
130	TOTAL ACCOUNT 594	1,640	1,052	55	343	77	92	21	1,640	0	0
	595-LINE TRANSFORMERS										
131	DEMAND	812	527	26	186	35	28	10	812	0	0
132	CUSTOMER	294	256	20	11	0	0	7	294	0	0
133	TOTAL ACCOUNT 595	1,106	783	46	197	35	28	17	1,106	0	0
134	596-STREET LIGHTING	624	0	0	0	0	0	624	624	0	0
135	597-METERS	181	135	19	25	1	1	0	181	0	0
136	SUBTOTAL	17,357	11,414	683	2,870	641	861	860	17,329	28	0
137	DEMAND	12,206	7,493	369	2,680	638	859	139	12,178	28	0
138	CUSTOMER	5,151	3,921	314	190	3	2	721	5,151	0	0
	590-SUPERVISION										
139	DEMAND	2,965	1,819	90	651	155	209	34	2,958	7	0
140	CUSTOMER	1,251	953	76	46	1	0	175	1,251	0	0
141	TOTAL ACCOUNT 590	4,216	2,772	166	697	156	209	209	4,209	7	0
	598-MISCELLANEOUS										
142	DEMAND	376	231	11	83	20	26	4	375	1	0
143	CUSTOMER	158	120	10	6	0	0	22	158	0	0
144	TOTAL ACCOUNT 598	534	351	21	89	20	26	26	533	1	0
145	TOTAL MAINTENANCE	22,107	14,537	870	3,656	817	1,096	1,095	22,071	36	0
146	TOTAL DISTRIBUTION EXPENSE	45,871	31,388	1,924	6,636	1,373	1,822	2,671	45,814	57	0
147	TOTAL DEMAND	26,045	16,002	791	5,768	1,346	1,801	284	25,992	53	0
148	TOTAL CUSTOMER	19,826	15,386	1,133	868	27	21	2,387	19,822	4	0
149	CUSTOMER ACCOUNTS EXPENSE	23,735	20,576	1,599	904	28	122	317	23,546	189	0

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GULF POWER COMPANY
 12 MONTHS ENDING DECEMBER 31, 2017
 12/13 DEMAND ALLOCATION - WITH MDS METHODOLOGY
 SCHEDULE 4.10 - ANALYSIS OF OPERATIONS AND MAINTENANCE EXPENSE
 (\$000s)

LINE NO. (1)	DESCRIPTION (2)	TOTAL ELECTRIC SYSTEM (3)	RATE CLASS RESIDENTIAL (4)	RATE CLASS GS (5)	RATE CLASS GSD/GSDT (6)	RATE CLASS LP/LPT (7)	RATE CLASS MAJOR ACCTS (8)	RATE CLASS OS (9)	TOTAL RETAIL SERVICE (10)	WHOLESALE (11)	UNIT POWER SALES (12)
----- CUSTOMER ASSISTANCE EXPENSE -----											
150	907/911-SUPERVISION	1,650	1,446	130	73	1	0	0	1,650	0	0
	908/912-CUSTOMER ASSISTANCE										
151	RESIDENTIAL	6,248	6,248	0	0	0	0	0	6,248	0	0
152	COMMERCIAL	3,728	0	2,381	1,328	14	5	0	3,728	0	0
153	TOTAL INDUSTRIAL	5,867	0	171	1,336	1,575	2,785	0	5,867	0	0
154	INDUSTRIAL - GULF POWER ENERGY SRVS	3,527	0	0	0	1,376	2,151	0	3,527	0	0
155	NET INDUSTRIAL OF GULF POWER ENERGY SRVS	2,340	0	171	1,336	199	634	0	2,340	0	0
156	STREET LIGHTING	0	0	0	0	0	0	0	0	0	0
157	TOTAL ACCOUNT 908/912	15,843	6,248	2,552	2,664	1,589	2,790	0	15,843	0	0
158	909/913-ADVERTISING	557	429	25	67	9	27	0	557	0	0
159	910-MISCELLANEOUS	90	79	7	4	0	0	0	90	0	0
160	ENERGY CONSERVATION	9,626	8,079	825	613	29	80	0	9,626	0	0
161	ECCR ADJUSTMENT	(9,626)	(8,079)	(825)	(613)	(29)	(80)	0	(9,626)	0	0
162	NET ENERGY COST CONSER.	0	0	0	0	0	0	0	0	0	0
163	TOTAL CUSTOMER ASSISTANCE	18,140	8,202	2,714	2,808	1,599	2,817	0	18,140	0	0
----- ADMIN. & GENERAL EXPENSE -----											
	924-PROPERTY INSURANCE										
164	PRODUCTION	5,288	2,815	140	1,116	343	644	26	5,084	148	56
	RETAIL JURISDICTION										
165	DEMAND	2,624	2,624	130	1,021	312	585	21	4,693		
166	ENERGY	191	191	10	95	31	59	5	391		
167	TRANSMISSION	1,543	842	42	328	99	184	7	1,502	40	1
168	DISTRIBUTION	6,623	4,225	272	1,040	234	345	483	6,599	24	0
169	DEMAND	4,268	2,568	127	933	231	342	43	4,244	24	0
170	CUSTOMER	2,355	1,657	145	107	3	3	440	2,355	0	0
171	CUSTOMER ACCOUNTS	81	71	5	3	0	0	1	80	1	0
172	CUSTOMER ASSISTANCE	82	37	12	13	7	13	0	82	0	0
173	CUSTOMER	82	37	12	13	7	13	0	82	0	0
174	ENERGY	0	0	0	0	0	0	0	0	0	0
175	TOTAL ACCOUNT 924	13,617	7,990	471	2,500	683	1,186	517	13,347	213	57
176	DEMAND	10,708	6,034	299	2,282	642	1,111	71	10,439	212	57
177	CUSTOMER	2,518	1,765	162	123	10	16	441	2,517	1	0
178	ENERGY	391	191	10	95	31	59	5	391	0	0
	REG. COMM. EXP. & UNCOLL.										
179	STATE & FEDERAL	3,100	1,586	107	525	135	189	86	2,628	472	0
180	UNCOLLECTIBLE EXP.	3,994	3,565	277	150	2	0	0	3,994	0	0
181	TOTAL REG. COMM. & UNCOLL.	7,094	5,151	384	675	137	189	86	6,622	472	0
182	OTHER INDUSTRY DUES	578	279	15	139	47	90	8	578	0	0

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GULF POWER COMPANY
 12 MONTHS ENDING DECEMBER 31, 2017
 12/13 DEMAND ALLOCATION - WITH MDS METHODOLOGY
 SCHEDULE 4.10 - ANALYSIS OF OPERATIONS AND MAINTENANCE EXPENSE
 (\$000s)

LINE NO. (1)	DESCRIPTION (2)	TOTAL ELECTRIC SYSTEM (3)	RATE CLASS RESIDENTIAL (4)	RATE CLASS GS (5)	RATE CLASS GSD/GSDT (6)	RATE CLASS LP/LPT (7)	RATE CLASS MAJOR ACCTS (8)	RATE CLASS OS (9)	TOTAL RETAIL SERVICE (10)	WHOLESALE (11)	UNIT POWER SALES (12)
183	MISC. A & G - OTHER REVS.	1	1	0	0	0	0	0	1	0	0
184	MISC. A & G - GULF POWER ENERGY SRVC OH	(170)	0	0	0	(66)	(104)	0	(170)	0	0
185	MISCELLANEOUS A & G	72,832	44,484	4,012	12,507	3,111	5,764	1,254	71,132	1,149	551
186	DEMAND	44,999	24,767	1,229	9,474	2,746	4,903	254	43,373	1,075	551
187	CUSTOMER	25,264	18,469	2,714	2,412	160	471	964	25,190	74	0
188	ENERGY	2,569	1,248	69	621	205	390	36	2,569	0	0
189	TOTAL MISCELLANEOUS A & G	72,663	44,485	4,012	12,507	3,045	5,660	1,254	70,963	1,149	551
190	DEMAND	44,999	24,767	1,229	9,474	2,746	4,903	254	43,373	1,075	551
191	CUSTOMER	25,095	18,470	2,714	2,412	94	367	964	25,021	74	0
192	ENERGY	2,569	1,248	69	621	205	390	36	2,569	0	0
193	TOTAL ADMIN. & GENERAL	93,952	57,905	4,882	15,821	3,912	7,125	1,865	91,510	1,834	608
194	TOTAL OPER. & MAINTENANCE	323,096	190,036	14,807	56,634	16,498	29,945	5,900	313,820	5,993	3,283
195	DEMAND	172,947	95,723	4,748	36,549	10,540	18,727	1,004	167,291	3,851	1,805
196	ENERGY	53,741	24,763	1,353	12,295	4,063	7,686	701	50,861	1,402	1,478
197	CUSTOMER	89,314	64,399	8,322	7,115	1,758	3,343	4,109	89,046	268	0
198	REVENUE	7,094	5,151	384	675	137	189	86	6,622	472	0

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GULF POWER COMPANY
12 MONTHS ENDED DECEMBER 31, 2017
12/13 DEMAND ALLOCATION - WITH MDS METHODOLOGY
ANALYSIS OF OPERATIONS AND MAINTENANCE EXPENSE

<u>Line No.</u>	<u>Ftnt Label</u>	<u>Description</u>
1	(A)	Allocated per Level 1 Demand Allocator; UPS directly assigned.
2	(B)	Allocated per Level 1 Energy Allocator; UPS directly assigned.
3	(B)	
5	(A)	
6	(B)	
8	(A)	
9	(B)	
11	(A)	
12	(B)	
14	(C)	Allocated per Level 2 Demand Allocator; UPS directly assigned.
15	(B)	
17	(A)	
18	(A)	
19	(A)	
20	(B)	
22	(A)	
23	(B)	
25	(A)	
26	(B)	
30	(D)	Allocated per Level 1 Demand Allocator.
31	(E)	Allocated per Level 1 Energy Allocator.
32	(E)	
33	(E)	
35	(D)	
36	(E)	
38	(D)	
39	(E)	
42	(D)	
43	(D)	
44	(E)	
46	(D)	
47	(E)	
49	(D)	
50	(E)	
58	(A)	
59	(B)	
60	(B)	

GULF POWER COMPANY
12 MONTHS ENDED DECEMBER 31, 2017
12/13 DEMAND ALLOCATION - WITH MDS METHODOLOGY
ANALYSIS OF OPERATIONS AND MAINTENANCE EXPENSE

<u>Line No.</u>	<u>Ftnt Label</u>	<u>Description</u>
63	(F)	Allocated per sum of Generation Demand Expenses and Purchased Power Demand Expenses.
64	(E)	
66	(D)	
67	(E)	
75	(C)	
76	(G)	Allocated per Transmission Substations Gross Plant; UPS directly assigned.
77	(H)	Allocated per Transmission Lines Gross Plant; UPS directly assigned.
78	(I)	Allocated per Transmission Account 358 Gross Plant.
79	(D)	
81	(J)	Allocated per Subtotal of Transmission Operations O & M Expense; UPS directly assigned.
82	(J)	
83	(J)	
85	(K)	Allocated per sum of Transmission Accounts 352, 354, and 355 Gross Plant; UPS directly assigned.
86	(L)	Allocated per Transmission Account 353 Gross Plant; UPS directly assigned.
87	(H)	
89	(M)	Allocated per Subtotal of Transmission Maintenance O & M Expense; UPS directly assigned.
90	(M)	
93	(N)	Allocated per Level 3 Demand Allocator.
94	(O)	Allocated per Distribution Substations Gross Plant.
95	(P)	Allocated per corresponding Distribution Gross Plant Accounts 365 and 368.
96	(P)	
98	(Q)	Allocated per corresponding Distribution Gross Plant Accounts 367 and 368.
99	(Q)	
101	(R)	Allocated per Distribution Account 373 Gross Plant.
102	(S)	Allocated per Distribution Account 370 Gross Plant.
103	(T)	Per analysis of information provided by Gulf Power Company.
105	(U)	Allocated per Distribution Account 369 Gross Plant.
106	(T)	
111	(V)	Allocated per corresponding Subtotal of Distribution Operations O & M.
112	(V)	
114	(V)	
115	(V)	

GULF POWER COMPANY
12 MONTHS ENDED DECEMBER 31, 2017
12/13 DEMAND ALLOCATION - WITH MDS METHODOLOGY
ANALYSIS OF OPERATIONS AND MAINTENANCE EXPENSE

<u>Line No.</u>	<u>Ftnt Label</u>	<u>Description</u>
117	(V)	
118	(V)	
121	(W)	Allocated per Distribution Account 361 Gross Plant.
122	(X)	Allocated per Distribution Account 362 Gross Plant.
123	(T)	
124	(Y)	Allocated per Common portion of Distribution Accounts 364 and 365.
125	(Z)	Allocated per Customer portion of Distribution Accounts 364 and 365.
128	(AA)	Allocated per Common portion of Distribution Accounts 366 and 367 Gross Plant.
129	(AB)	Allocated per Customer portion of Distribution Accounts 366 and 367 Gross Plant.
131	(AC)	Allocated per Distribution Account 368 Gross Plant.
132	(AC)	
134	(R)	
135	(S)	
139	(AD)	Allocated per corresponding Subtotal of Distribution Maintenance O & M.
140	(AD)	
142	(AD)	
143	(AD)	
149	(AE)	Direct assignment to rate provided by Gulf Power Company.
150	(AF)	Provided by Gulf Power to Class. Allocated to rate based on analysis of average number of customers within class.
151	(AF)	
152	(AF)	
153	(AF)	
154	(AG)	Provided by Gulf Power and assigned to Rate Class LP/LPT.
156	(AF)	
158	(AF)	
159	(AF)	
160	(AF)	
161	(AF)	

GULF POWER COMPANY
12 MONTHS ENDED DECEMBER 31, 2017
12/13 DEMAND ALLOCATION - WITH MDS METHODOLOGY
ANALYSIS OF OPERATIONS AND MAINTENANCE EXPENSE

<u>Line No.</u>	<u>Ftnt Label</u>	<u>Description</u>
164	(AH)	Retail jurisdiction sum of corresponding demand and energy pieces; Wholesale allocated per Level 1 Demand Allocator; UPS directly assigned.
165	(D)	
166	(E)	
167	(AI)	Allocated per Transmission Gross Plant; UPS directly assigned.
168	(AJ)	Allocated per corresponding Distribution Gross Plant.
169	(AJ)	
170	(AJ)	
171	(AK)	Allocated per Customer Accounts O & M Expense.
172	(AL)	Allocated per corresponding Customer Assistance O & M Expense.
173	(AL)	
174	(AL)	
179	(AM)	Provided by Gulf Power to jurisdiction. Allocated to rate per Retail Revenue from Sales.
180	(AE)	
182	(AN)	Allocated per Retail MWH Sales.
183	(T)	
184	(AO)	A&G Overheads related to Gulf Power Energy Services. Assigned to Rate Class LP/LPT,
185	(AP)	Allocated per corresponding Salaries and Wages; UPS directly assigned.
186	(AP)	
187	(AP)	
188	(AP)	

GULF POWER COMPANY
 12 MONTHS ENDING DECEMBER 31, 2017
 12/13 DEMAND ALLOCATION - WITH MDS METHODOLOGY
 SCHEDULE 4.20 - ANALYSIS OF DEPRECIATION EXPENSE
 (\$000s)

LINE NO. (1)	DESCRIPTION (2)	TOTAL ELECTRIC SYSTEM (3)	RATE CLASS RESIDENTIAL (4)	RATE CLASS GS (5)	RATE CLASS GSD/GSDT (6)	RATE CLASS LP/LPT (7)	RATE CLASS MAJOR ACCTS (8)	RATE CLASS OS (9)	TOTAL RETAIL SERVICE (10)	WHOLESALE (11)	UNIT POWER SALES (12)
1	TOTAL PRODUCTION	52,471	27,182	1,361	10,771	3,313	6,230	255	49,112	1,413	1,946
2	RETAIL JURISDICTION										
3	DEMAND ENERGY		25,343	1,260	9,858	3,011	5,659	203	45,334		
			1,839	101	913	302	571	52	3,778		
TRANSMISSION											
4	350-LAND AND LAND RIGHTS	191	104	5	40	12	24	1	186	5	0
5	352-STRUCTURES	407	224	11	88	26	47	2	398	9	0
6	353-STATION EQUIPMENT	7,265	3,983	198	1,549	458	850	32	7,070	165	30
7	354-TOWERS & FIXTURES	765	416	21	162	49	93	3	744	21	0
8	355-POLES & FIXTURES	11,177	6,071	302	2,363	722	1,357	49	10,864	313	0
9	356-OVERHEAD COND.	3,277	1,780	89	693	212	397	14	3,185	92	0
10	358-UNDERGROUND COND.	244	131	7	52	16	30	1	237	7	0
11	359-ROADS AND TRAILS	5	3	0	1	0	1	0	5	0	0
12	TOTAL TRANSMISSION	23,331	12,712	633	4,948	1,495	2,799	102	22,689	612	30
DISTRIBUTION											
13	360-SUBSTATION LAND	4	3	0	1	0	0	0	4	0	0
14	361-STRUCTURES	516	275	14	107	37	69	2	504	12	0
15	362-STATION EQUIPMENT	6,663	3,515	175	1,367	457	1,001	28	6,543	120	0
16	364-POLES & FIXTURES										
17	COMMON CUSTOMER	3,865	2,409	119	854	195	240	48	3,865	0	0
18	TOTAL ACCOUNT 364	3,136	2,732	212	119	2	1	70	3,136	0	0
		7,001	5,141	331	973	197	241	118	7,001	0	0

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GULF POWER COMPANY
 12 MONTHS ENDING DECEMBER 31, 2017
 12/13 DEMAND ALLOCATION - WITH MDS METHODOLOGY
 SCHEDULE 4.20 - ANALYSIS OF DEPRECIATION EXPENSE
 (\$000s)

LINE NO. (1)	DESCRIPTION (2)	TOTAL ELECTRIC SYSTEM (3)	RATE CLASS RESIDENTIAL (4)	RATE CLASS GS (5)	RATE CLASS GSD/GSDT (6)	RATE CLASS LP/LPT (7)	RATE CLASS MAJOR ACCTS (8)	RATE CLASS OS (9)	TOTAL RETAIL SERVICE (10)	WHOLESALE (11)	UNIT POWER SALES (12)
	365-OVERHEAD COND.										
19	DEMAND	4,501	2,805	138	994	228	280	56	4,501	0	0
20	CUSTOMER	1,146	1,000	78	43	0	0	25	1,146	0	0
21	TOTAL ACCOUNT 365	5,647	3,805	216	1,037	228	280	81	5,647	0	0
	366-UNDG. CONDUIT										
22	COMMON	12	7	0	3	1	1	0	12	0	0
23	CUSTOMER	1	1	0	0	0	0	0	1	0	0
24	TOTAL ACCOUNT 366	13	8	0	3	1	1	0	13	0	0
	367-UNDERGROUND COND. & DEV.										
25	COMMON	3,641	2,277	112	806	182	219	45	3,641	0	0
26	CUSTOMER	257	222	18	10	1	0	6	257	0	0
27	TOTAL ACCOUNT 367	3,898	2,499	130	816	183	219	51	3,898	0	0
	368-LINE TRANSFORMERS										
28	COMMON	7,241	4,694	232	1,658	315	249	93	7,241	0	0
29	CUSTOMER	2,624	2,286	177	100	1	1	59	2,624	0	0
30	TOTAL ACCOUNT 368	9,865	6,980	409	1,758	316	250	152	9,865	0	0
31	369-SERVICES	3,980	3,547	275	155	2	1	0	3,980	0	0
32	370-METERS	4,573	3,380	480	634	32	28	10	4,564	9	0
33	373-STREET LIGHTING	3,254	0	0	0	0	0	3,254	3,254	0	0
34	TOTAL DISTRIBUTION	45,414	29,153	2,030	6,851	1,453	2,090	3,696	45,273	141	0
35	DEMAND	26,443	15,985	790	5,790	1,415	2,059	272	26,311	132	0
36	CUSTOMER	18,971	13,168	1,240	1,061	38	31	3,424	18,962	9	0
37	GENERAL PLANT	10,198	6,258	565	1,760	438	812	177	10,010	162	26
38	DEMAND	6,281	3,485	173	1,333	386	690	36	6,103	152	26
39	CUSTOMER	3,555	2,598	382	339	23	67	136	3,545	10	0
40	ENERGY	362	175	10	88	29	55	5	362	0	0
41	TOTAL DEPR. EXPENSE	131,414	75,305	4,589	24,330	6,699	11,931	4,230	127,084	2,328	2,002
42	DEMAND	104,748	57,525	2,856	21,929	6,307	11,207	613	100,437	2,309	2,002
43	CUSTOMER	22,526	15,766	1,622	1,400	61	98	3,560	22,507	19	0
44	ENERGY	4,140	2,014	111	1,001	331	626	57	4,140	0	0

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GULF POWER COMPANY
12 MONTHS ENDED DECEMBER 31, 2017
12/13 DEMAND ALLOCATION - WITH MDS METHODOLOGY
ANALYSIS OF DEPRECIATION EXPENSE

<u>Line No.</u>	<u>Ftnt Label</u>	<u>Description</u>
1	(A)	Retail jurisdiction sum of Lines 2 and 3; Wholesale allocated per Level 1 Demand Allocator; UPS directly assigned.
2	(B)	Allocated per corresponding Level 1 Demand Allocator.
3	(C)	Allocated per corresponding Level 1 Energy Allocator.
4	(D)	Allocated per Transmission Account 350 Gross Plant (Lines portion only); UPS directly assigned.
5	(E)	Allocated per corresponding Transmission Gross Plant; UPS directly assigned.
6	(E)	
7	(E)	
8	(E)	
9	(E)	
10	(E)	
11	(E)	
13	(F)	Allocated per corresponding Distribution Gross Plant.
14	(F)	
15	(F)	
16	(F)	
17	(F)	
19	(F)	
20	(F)	
22	(F)	
23	(F)	
25	(F)	
26	(F)	
28	(F)	
29	(F)	
31	(F)	
32	(F)	
33	(F)	
37	(G)	Allocated per corresponding Gross General Plant; UPS directly assigned.
38	(G)	
39	(G)	
40	(G)	

GULF POWER COMPANY
 12 MONTHS ENDING DECEMBER 31, 2017
 12/13 DEMAND ALLOCATION - WITH MDS METHODOLOGY
 SCHEDULE 4.30 - ANALYSIS OF TAXES OTHER THAN INCOME TAXES
 (\$000s)

LINE NO. (1)	DESCRIPTION (2)	TOTAL ELECTRIC SYSTEM (3)	RATE CLASS RESIDENTIAL (4)	RATE CLASS GS (5)	RATE CLASS GSD/GSDT (6)	RATE CLASS LP/LPT (7)	RATE CLASS MAJOR ACCTS (8)	RATE CLASS OS (9)	TOTAL RETAIL SERVICE (10)	WHOLESALE (11)	UNIT POWER SALES (12)
REAL & PERSONAL PROPERTY											
1	PRODUCTION RETAIL JURISDICTION	15,514	8,281	415	3,281	1,009	1,898	78	14,962	430	122
2	DEMAND		7,721	384	3,003	917	1,724	62	13,811		
3	ENERGY		560	31	278	92	174	16	1,151		
4	TRANSMISSION	3,836	2,095	104	814	245	459	17	3,734	99	3
5	DISTRIBUTION	6,323	4,035	259	993	223	329	461	6,300	23	0
6	DEMAND		2,453	121	890	220	327	41	4,052	23	0
7	CUSTOMER	2,248	1,582	138	103	3	2	420	2,248	0	0
8	CUSTOMER ACCOUNTS	126	109	8	5	0	1	2	125	1	0
9	CUSTOMER ASSISTANCE	128	58	19	20	11	20	0	128	0	0
10	CUSTOMER	128	58	19	20	11	20	0	128	0	0
11	ENERGY	0	0	0	0	0	0	0	0	0	0
12	TOTAL ELECTRIC PROP. TAXES	25,927	14,578	805	5,113	1,488	2,707	558	25,249	553	125
13	DEMAND	22,274	12,269	609	4,707	1,382	2,510	120	21,597	552	125
14	CUSTOMER	2,502	1,749	165	128	14	23	422	2,501	1	0
15	ENERGY	1,151	560	31	278	92	174	16	1,151	0	0
PAYROLL TAXES											
16	PRODUCTION RETAIL JURISDICTION	4,081	2,166	108	858	264	495	20	3,911	112	58
17	DEMAND		2,019	100	785	240	450	16	3,610		
18	ENERGY		147	8	73	24	45	4	301		
19	TRANSMISSION	411	223	11	87	26	49	2	398	11	2
20	DISTRIBUTION	1,923	1,315	81	278	58	77	112	1,921	2	0
21	DEMAND	1,093	672	33	242	56	76	12	1,091	2	0
22	CUSTOMER	830	643	48	36	2	1	100	830	0	0
23	CUSTOMER ACCOUNTS	1,080	936	73	41	1	6	14	1,071	9	0
24	CUSTOMER ASSISTANCE	1,086	608	202	209	17	50	0	1,086	0	0
25	CUSTOMER	1,086	608	202	209	17	50	0	1,086	0	0
26	ENERGY	0	0	0	0	0	0	0	0	0	0
27	SUBTOTAL ELEC. PAYROLL TAXES	8,581	5,248	475	1,473	366	677	148	8,387	134	60
28	DEMAND	5,284	2,914	144	1,114	322	575	30	5,099	125	60
29	CUSTOMER	2,996	2,187	323	286	20	57	114	2,987	9	0
30	ENERGY	301	147	8	73	24	45	4	301	0	0
31	ECCR PAYROLL ADJUSTMENT	(273)	(239)	(22)	(12)	0	0	0	(273)	0	0
32	NET ELEC. PAYROLL TAXES	8,308	5,009	453	1,461	366	677	148	8,114	134	60
33	DEMAND	5,284	2,914	144	1,114	322	575	30	5,099	125	60
34	CUSTOMER	2,996	2,187	323	286	20	57	114	2,987	9	0
35	ENERGY	28	(92)	(14)	61	24	45	4	28	0	0

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GULF POWER COMPANY
 12 MONTHS ENDING DECEMBER 31, 2017
 12/13 DEMAND ALLOCATION - WITH MDS METHODOLOGY
 SCHEDULE 4.30 - ANALYSIS OF TAXES OTHER THAN INCOME TAXES
 (\$000s)

LINE NO. (1)	DESCRIPTION (2)	TOTAL ELECTRIC SYSTEM (3)	RATE CLASS RESIDENTIAL (4)	RATE CLASS GS (5)	RATE CLASS GSD/GSDT (6)	RATE CLASS LP/LPT (7)	RATE CLASS MAJOR ACCTS (8)	RATE CLASS OS (9)	TOTAL RETAIL SERVICE (10)	WHOLESALE (11)	UNIT POWER SALES (12)
REVENUE TAXES											
36	GROSS RECEIPTS TAX	0	0	0	0	0	0	0	0	0	0
37	FLA REG. COMM. ASSESSMENT	442	266	18	88	23	32	15	442	0	0
38	FUEL & ECCR REL. REV TAXES	0	0	0	0	0	0	0	0	0	0
39	FRANCHISE FEE REV. ADJ.	0	0	0	0	0	0	0	0	0	0
40	TOTAL REVENUE TAXES	442	266	18	88	23	32	15	442	0	0
OTHER TAXES											
41	MISS. STATE FRAN. TAX	438	238	12	93	28	53	2	426	12	0
42	FRANCHISE FEE	40,693	24,567	1,663	8,129	2,084	2,914	1,336	40,693	0	0
43	MISCELLANEOUS TAXES	133	83	7	23	6	10	2	131	2	0
44	DEMAND	82	47	2	17	5	9	0	80	2	0
45	CUSTOMER	46	33	5	5	1	0	2	46	0	0
46	ENERGY	5	3	0	1	0	1	0	5	0	0
47	TOTAL OTHER TAXES	41,264	24,888	1,682	8,245	2,118	2,977	1,340	41,250	14	0
48	FRANCHISE FEE ADJUSTMENT	(40,693)	(24,567)	(1,663)	(8,129)	(2,084)	(2,914)	(1,336)	(40,693)	0	0
49	TOTAL TAXES OTHER THAN INC.	35,248	20,174	1,295	6,778	1,911	3,479	725	34,362	701	185
50	DEMAND	28,078	15,468	767	5,931	1,737	3,147	152	27,202	691	185
51	CUSTOMER	5,544	3,969	493	419	35	80	538	5,534	10	0
52	ENERGY	1,184	471	17	340	116	220	20	1,184	0	0
53	REVENUE RELATED	442	266	18	88	23	32	15	442	0	0

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GULF POWER COMPANY
12 MONTHS ENDED DECEMBER 31, 2017
12/13 DEMAND ALLOCATION - WITH MDS METHODOLOGY
ANALYSIS OF TAXES OTHER THAN INCOME TAXES

<u>Line No.</u>	<u>Ftnt Label</u>	<u>Description</u>
1	(A)	Retail jurisdiction sum of Lines 2 and 3; Wholesale allocated per Level 1 Demand Allocator; UPS directly assigned.
2	(B)	Allocated per Level 1 Demand Allocator.
3	(C)	Allocated per Level 1 Energy Allocator.
4	(D)	Allocated per Transmission Gross Plant; UPS directly assigned.
5	(E)	Allocated per corresponding Distribution Gross Plant.
6	(E)	
7	(E)	
8	(F)	Allocated per corresponding Operations and Maintenance Expense.
9	(F)	
10	(F)	
11	(F)	
16	(G)	Allocated per corresponding Salaries and Wages; UPS directly assigned.
17	(H)	Allocated per corresponding Salaries and Wages.
18	(H)	
19	(G)	
20	(H)	
21	(H)	
22	(H)	
23	(H)	
24	(H)	
25	(H)	
26	(H)	
31	(I)	Provided by Gulf Power to Class. Allocated to rate per average number of customers within class.
36	(J)	Allocated per Retail Revenue from Sales.
37	(J)	
38	(K)	Allocated per Retail MWH Sales.
39	(J)	
41	(B)	
42	(J)	
43	(H)	
44	(H)	
45	(H)	
46	(H)	
48	(J)	

GULF POWER COMPANY
 12 MONTHS ENDING DECEMBER 31, 2017
 12/13 DEMAND ALLOCATION - WITH MDS METHODOLOGY
 SCHEDULE 5.0 - LINE ALLOCATORS AND PERCENTAGES

LINE NO. (1)	DESCRIPTION (2)	TOTAL ELECTRIC SYSTEM (3)	RATE CLASS RESIDENTIAL (4)	RATE CLASS GS (5)	RATE CLASS GSD/GSDT (6)	RATE CLASS LP/LPT (7)	RATE CLASS MAJOR ACCTS (8)	RATE CLASS OS (9)	TOTAL RETAIL SERVICE (10)	WHOLESALE (11)	UNIT POWER SALES (12)
1	ENERGY - LEVEL 1	11,985,112	5,667,610	310,242	2,813,843	930,096	1,758,035	160,608	11,640,433	344,679	0
2	%	1.0000000	0.4728875	0.0258856	0.2347782	0.0776044	0.1466849	0.0134006	0.9712411	0.0287589	0.0000000
3	MWH SALES	11,362,017	5,336,892	292,139	2,650,042	887,729	1,704,488	151,236	11,022,525	339,492	0
4	%	1.0000000	0.4697134	0.0257119	0.2332370	0.0781312	0.1500163	0.0133106	0.9701205	0.0298795	0.0000000
CP DEMAND											
5	LEVELS 1 & 2	2,057,250	1,117,888	55,562	434,858	132,815	249,630	8,975	1,999,728	57,522	0
6	%	1.0000000	0.5433895	0.0270079	0.2113783	0.0645596	0.1213416	0.0043626	0.9720394	0.0279606	0.0000000
7	LEVEL 3	1,884,482	1,098,847	54,616	427,387	108,484	186,326	8,822	1,884,482	0	0
8	%	1.0000000	0.5831029	0.0289820	0.2267928	0.0575669	0.0988739	0.0046814	1.0000000	0.0000000	0.0000000
NCP DEMAND											
9	LEVEL 4	2,597,921	1,594,638	78,734	565,594	138,444	188,830	31,681	2,597,921	0	0
10	%	1.0000000	0.6138131	0.0303065	0.2177101	0.0532903	0.0726850	0.0121948	1.0000000	0.0000000	0.0000000
11	LEVEL 5	2,356,407	1,547,382	76,367	546,034	96,819	59,063	30,742	2,356,407	0	0
12	%	1.0000000	0.6566701	0.0324082	0.2317231	0.0410877	0.0250649	0.0130461	1.0000000	0.0000000	0.0000000
AVERAGE NO. OF CUSTOMERS											
13	LEVEL 4 and BELOW	458,748	399,746	31,043	17,440	202	108	10,209	458,748	0	0
14	%	1.0000000	0.8713847	0.0676690	0.0380165	0.0004404	0.0002354	0.0222540	1.0000000	0.0000000	0.0000000
15	LEVEL 5	458,677	399,746	31,042	17,414	181	85	10,209	458,677	0	0
16	%	1.0000000	0.8715196	0.0676773	0.0379657	0.0003947	0.0001853	0.0222575	1.0000000	0.0000000	0.0000000
17	TOTAL	458,781	399,746	31,043	17,445	206	131	10,209	458,780	1	0
18	%	1.0000000	0.8713220	0.0676641	0.0380247	0.0004491	0.0002855	0.0222524	0.9999978	0.0000022	0.0000000

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GULF POWER COMPANY
 12 MONTHS ENDING DECEMBER 31, 2017
 12/13 DEMAND ALLOCATION - WITH MDS METHODOLOGY
 SCHEDULE 5.0 - LINE ALLOCATORS AND PERCENTAGES

LINE NO. (1)	DESCRIPTION (2)	TOTAL ELECTRIC SYSTEM (3)	RATE CLASS RESIDENTIAL (4)	RATE CLASS GS (5)	RATE CLASS GSD/GSDT (6)	RATE CLASS LP/LPT (7)	RATE CLASS MAJOR ACCTS (8)	RATE CLASS OS (9)	TOTAL RETAIL SERVICE (10)	WHOLESALE (11)	UNIT POWER SALES (12)
SALARIES AND WAGES											
19	PRODUCTION	45,242	24,339	1,218	9,646	2,966	5,579	229	43,977	1,265	0
20	RETAIL JURISDICTION										
21	12/13 DEMAND RELATED		22,693	1,128	8,828	2,696	5,067	182	40,594		
22	1/13 ENERGY RELATED		1,646	90	818	270	512	47	3,383		
22	%	1.0000000	0.5379736	0.0269219	0.2132090	0.0655586	0.1233146	0.0050617	0.9720393	0.0279607	0.0000000
23	TRANSMISSION	4,559	2,478	123	965	294	552	21	4,433	126	0
24	%	1.0000000	0.5435402	0.0269796	0.2116692	0.0644878	0.1210792	0.0046063	0.9723624	0.0276376	0.0000000
25	DISTRIBUTION										
26	DEMAND	12,116	7,444	368	2,683	626	838	132	12,091	25	0
27	CUSTOMER	9,223	7,157	527	404	13	10	1,110	9,221	2	0
28	TOTAL DISTRIBUTION	21,339	14,601	895	3,087	639	848	1,242	21,312	27	0
28	%	1.0000000	0.6842401	0.0419420	0.1446647	0.0299452	0.0397394	0.0582033	0.9987347	0.0012653	0.0000000
29	CUSTOMER ACCOUNTS	11,992	10,396	808	457	14	62	160	11,897	95	0
30	%	1.0000000	0.8669113	0.0673783	0.0381087	0.0011674	0.0051701	0.0133422	0.9920781	0.0079219	0.0000000
31	CUSTOMER ASSISTANCE										
32	CUSTOMER	12,055	6,767	2,239	2,316	184	549	0	12,055	0	0
33	ENERGY	0	0	0	0	0	0	0	0	0	0
34	TOTAL CUSTOMER ASST.	12,055	6,767	2,239	2,316	184	549	0	12,055	0	0
34	%	1.0000000	0.5613438	0.1857321	0.1921195	0.0152634	0.0455413	0.0000000	1.0000000	0.0000000	0.0000000
35	SUBTOTAL SALARIES & WAGES										
36	DEMAND	58,534	32,615	1,619	12,476	3,616	6,457	335	57,118	1,416	0
37	CUSTOMER	33,270	24,320	3,574	3,177	211	621	1,270	33,173	97	0
38	ENERGY	3,383	1,646	90	818	270	512	47	3,383	0	0
39	SUBTOTAL SALARIES & WAGES	95,187	58,581	5,283	16,471	4,097	7,590	1,652	93,674	1,513	0
39	%	1.0000000	0.6154307	0.0555013	0.1730383	0.0430416	0.0797378	0.0173553	0.9841050	0.0158950	0.0000000
40	ADMINISTRATIVE & GENERAL	20,989	12,917	1,165	3,632	903	1,674	364	20,655	334	0
41	%	1.0000000	0.6154176	0.0555053	0.1730430	0.0430225	0.0797561	0.0173424	0.9840869	0.0159131	0.0000000
42	TOTAL SALARIES & WAGES	116,176	71,498	6,448	20,103	5,000	9,264	2,016	114,329	1,847	0
43	%	1.0000000	0.6154283	0.0555020	0.1730392	0.0430381	0.0797411	0.0173530	0.9841017	0.0158983	0.0000000

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GULF POWER COMPANY
12 MONTHS ENDED DECEMBER 31, 2017
12/13 DEMAND ALLOCATION - WITH MDS METHODOLOGY
ANALYSIS OF LINE ALLOCATORS AND PERCENTAGES

<u>Line No.</u>	<u>Fint Label</u>	<u>Description</u>
1	(A)	Energy at point of generation.
2	(B)	Percent of above lines total.
3	(C)	Total sales of energy at point of delivery.
4	(B)	
5	(D)	Coincident peak demand at Levels 1 & 2.
6	(B)	
7	(E)	Coincident peak demand at Level 3
8	(B)	
9	(F)	Non-coincident peak demand at Level 4.
10	(B)	
11	(G)	Non-coincident peak demand at Level 5.
12	(B)	
13	(H)	Average number of customers at Levels 4 & 5.
14	(B)	
15	(I)	Average number of common customers at Level 5.
16	(B)	
17	(J)	Total average number of customers at all levels.
18	(B)	
19	(K)	Retail Jurisdiction sum of lines 2 & 3; Wholesale and Total Retail Service Allocated per Level 1 Demand Allocator.
20	(L)	Allocated per corresponding Level 1 Demand Allocator.
21	(M)	Allocated per corresponding Level 1 Energy Allocator.
22	(B)	
23	(N)	Allocated per Total Transmission O & M Expense excluding UPS.
24	(B)	
25	(O)	Allocated per demand related Distribution O & M Expense.
26	(P)	Allocated per customer related Distribution O & M Expense.
28	(B)	
29	(Q)	Allocated per Customer Accounts Expense excluding UPS.
30	(B)	
31	(R)	Allocated per customer related Customer Assistance Expense excluding UPS and Gulf Power Energy Services.
32	(S)	Allocated per energy related Customer Assistance Expense excluding UPS.
34	(B)	
40	(T)	Allocated per Subtotal Salaries and Wages.
41	(B)	

ATTACHMENT B:

COST OF SERVICE STUDY

12 MCP – 1/13TH KWH METHODOLOGY

GULF POWER COMPANY
12 MONTHS ENDING DECEMBER 31, 2017
12/13 DEMAND ALLOCATION
SCHEDULE 1.00 - PRESENT RATE SUMMARY
(\$000s)

LINE NO. (1)	DESCRIPTION (2)	TOTAL ELECTRIC SYSTEM (3)	RATE CLASS RESIDENTIAL (4)	RATE CLASS GS (5)	RATE CLASS GSD/GSDT (6)	RATE CLASS LP/LPT (7)	RATE CLASS MAJOR ACCTS (8)	RATE CLASS OS (9)	TOTAL RETAIL SERVICE (10)	WHOLESALE (11)	UNIT POWER SALES (12)
INVESTMENT											
1	ELECTRIC GROSS PLANT	3,618,224	1,997,568	111,657	706,969	195,866	341,932	103,750	3,457,741	63,843	96,640
2	ACCUMULATED DEPRECIATION	1,410,153	782,000	43,464	270,066	74,418	128,646	51,746	1,350,342	24,318	35,493
3	NET PLANT	2,208,071	1,215,568	68,193	436,903	121,448	213,286	52,004	2,107,399	39,525	61,147
4	MATERIALS AND SUPPLIES	124,389	62,012	3,257	27,261	8,489	15,515	2,642	119,175	2,864	2,350
5	OTHER WORKING CAPITAL	139,711	80,723	5,889	27,332	7,618	14,192	1,432	137,186	3,036	(511)
6	CONST. WORK IN PROGRESS	0	0	0	0	0	0	0	0	0	0
7	CWIP - NOT BEARING INTEREST	42,431	22,921	1,207	8,405	2,401	4,277	952	40,163	843	1,425
8	PLANT HELD FOR FUTURE USE	14,757	7,944	398	3,144	967	1,817	75	14,345	412	0
9	UNAMORT. PLANT ACQ. ADJUST.	1,137	465	24	184	56	106	4	839	25	273
10	INJURIES AND DAMAGES RESERVE	(193)	(117)	(10)	(36)	(10)	(15)	(2)	(190)	(3)	0
11	TOTAL ELECTRIC INVESTMENT	2,530,303	1,389,516	78,958	503,193	140,969	249,178	57,107	2,418,917	46,702	64,684
REVENUES											
12	REVENUE FROM SALES	569,849	335,572	22,721	111,050	28,468	39,816	18,253	555,880	13,969	0
13	OTHER OPERATING REVENUES	68,636	38,901	2,263	11,296	4,205	6,252	1,494	64,411	4,225	0
14	REVENUE-NONASSOCIATED SALES	31,598	8,833	484	4,385	1,450	2,740	250	18,142	537	12,919
15	ADJUSTMENTS TO REVENUE	(41,767)	(25,214)	(1,707)	(8,344)	(2,139)	(2,992)	(1,371)	(41,767)	(0)	0
16	TOTAL ADJUSTED REVENUE	628,316	358,092	23,761	118,387	31,984	45,816	18,626	596,666	18,731	12,919
EXPENSE											
17	OPERATIONS & MAINTENANCE	323,096	187,328	14,393	58,733	17,038	30,539	5,789	313,820	5,993	3,283
18	DEPRECIATION	131,414	73,518	4,314	25,736	7,054	12,306	4,156	127,084	2,328	2,002
19	AMORT. OF INV. TAX CREDIT	(394)	(190)	(11)	(66)	(18)	(31)	(11)	(327)	(6)	(61)
20	OTHER AMORTIZATION	9,458	5,089	255	2,016	620	1,166	48	9,194	264	0
21	REAL & PERSONAL PROP. TAX	25,927	14,361	772	5,285	1,531	2,751	549	25,249	553	125
22	PAYROLL TAX	8,308	4,933	441	1,521	381	693	145	8,114	134	60
23	REVENUE TAX	442	266	18	88	23	32	15	442	0	0
24	OTHER TAXES	41,264	24,886	1,682	8,246	2,118	2,978	1,340	41,250	14	0
25	ADJUSTMENT TO OTHER TAXES	(40,693)	(24,567)	(1,663)	(8,129)	(2,084)	(2,914)	(1,336)	(40,693)	0	0
26	EXPENSES EXCL. INC. TAX	498,822	285,624	20,201	93,430	26,663	47,520	10,695	484,133	9,280	5,409
27	OPERATING INCOME	129,494	72,468	3,560	24,957	5,322	(1,705)	7,931	112,533	9,451	7,510
28	STATE & FEDERAL INCOME TAX	27,891	15,723	678	5,198	812	(2,851)	2,557	22,117	3,235	2,539
29	INTEREST SYNCHRONIZATION	9,824	5,568	316	2,016	565	999	229	9,693	131	0
30	TOTAL INCOME TAXES	37,715	21,291	994	7,214	1,377	(1,852)	2,786	31,810	3,366	2,539
31	NET OPERATING INCOME	91,779	51,177	2,566	17,743	3,945	147	5,145	80,723	6,085	4,971
32	RATE OF RETURN	3.63%	3.68%	3.25%	3.53%	2.80%	0.06%	9.01%	3.34%		
33	RATE OF RETURN INDEX		110.37%	97.38%	105.66%	83.85%	1.77%	269.97%	100.00%		

GULF POWER COMPANY
12 MONTHS ENDED DECEMBER 31, 2017
12/13 DEMAND ALLOCATION
PRESENT RATE SUMMARY

<u>Line No.</u>	<u>Ftnt Label</u>	<u>Description</u>
1	(A)	From "Analysis of Gross Plant"
2	(B)	From "Analysis of Accumulated Depreciation Reserve"
4	(C)	From "Analysis of Materials and Supplies"
5	(D)	From "Analysis of Other Working Capital"
6	(E)	From "Analysis of Other Rate Base Items"
7	(E)	
8	(E)	
9	(E)	
10	(E)	
12	(F)	From "Analysis of Revenues"
13	(F)	
14	(F)	
15	(F)	
17	(G)	From "Analysis of Operations and Maintenance Expense"
18	(H)	From "Analysis of Depreciation Expense"
19	(I)	Allocated per Depreciation Expense; UPS directly assigned
20	(J)	Allocated per Total Production Gross Plant excluding UPS
21	(K)	From "Analysis of Taxes Other Than Income Taxes"
22	(K)	
23	(K)	
24	(K)	
25	(K)	
28	(L)	Income Taxes allocated per formula $t = Rc - KI$: where t = Total Income Taxes, R = Operating Income, c = Combined Effective Tax Rate of 0.38575, I = Total Electric Investment, and K = Income Tax Deduction factor of 0.0088023843; UPS directly assigned.
29	(M)	Retail portion allocated per Retail Rate Base; Wholesale and UPS directly assigned.
32	(N)	Rate of Return equals Net Operating Income Divided by Total Electric Investment.
33	(O)	Each Rate Class Rate of Return divided by Total Retail Service Rate of Return

GULF POWER COMPANY
 12 MONTHS ENDING DECEMBER 31, 2017
 12/13 DEMAND ALLOCATION
 SCHEDULE 1.01 - EQUAL RATE OF RETURN SUMMARY - PRESENT RATES
 (\$000s)

LINE NO. (1)	DESCRIPTION (2)	TOTAL RETAIL SERVICE (3)	RATE CLASS RESIDENTIAL (4)	RATE CLASS GS (5)	RATE CLASS GSD/GSDT (6)	RATE CLASS LP/LPT (7)	RATE CLASS MAJOR ACCTS (8)	RATE CLASS OS (9)
1	EQUAL RATE OF RETURN	3.34%	3.34%	3.34%	3.34%	3.34%	3.34%	3.34%
2	PRESENT SYSTEM NET OPERATING INCOME	80,723	46,370	2,635	16,792	4,704	8,316	1,906
3	CURRENT NET OPERATING INCOME	80,723	51,177	2,566	17,743	3,945	147	5,145
4	CHANGE IN NET OPERATING INCOME	(0)	(4,807)	69	(951)	759	8,169	(3,239)
5	CHANGE IN INCOME TAXES	0	(3,018)	43	(597)	477	5,129	(2,034)
6	CURRENT INCOME TAXES	31,810	21,291	994	7,214	1,377	(1,852)	2,786
7	CHANGE IN EXPENSES	0	(26)	0	(5)	4	44	(17)
8	CURRENT EXPENSES	484,133	285,624	20,201	93,430	26,663	47,520	10,695
9	REV REQ - EQUAL SYSTEM ROR - PRESENT RATES	596,666	350,241	23,873	116,834	33,225	59,157	13,336
10	PRESENT REVENUE REQUIREMENTS	596,666	358,092	23,761	118,387	31,984	45,816	18,626
11	REVENUE EXCESS / DEFICIENCY	(0)	(7,851)	112	(1,553)	1,240	13,342	(5,290)
12	REV REQ INDEX - EQUAL SYSTEM ROR - PRES. RATES	100.00%	102.24%	99.53%	101.33%	96.27%	77.45%	139.67%

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GULF POWER COMPANY
12 MONTHS ENDED DECEMBER 31, 2017
12/13 DEMAND ALLOCATION
EQUAL RATE OF RETURN SUMMARY - PRESENT RATES

<u>Line No.</u>	<u>Ftnt Label</u>	<u>Description</u>
1	(A)	From "Present Rate Summary", Total Retail Service Rate of Return
2	(B)	Line 1 times Total Rate Base - "Present Rate Summary"
3	(C)	From "Present Rate Summary"
4	(D)	Line 2 minus Line 3
5	(E)	Line 4 times the combined effective tax rate divided by 1 minus the combined effective tax rate
6	(C)	
7	(F)	Line 4 plus Line 5 times the Proposed Expense Factor divided by 1 minus the Proposed Expense Factor
8	(C)	
9	(G)	Line 2 plus Lines 5 - 8.
10	(C)	
11	(H)	Line 9 minus Line 10
12	(I)	Line 10 divided by Line 9

GULF POWER COMPANY
 12 MONTHS ENDING DECEMBER 31, 2017
 12/13 DEMAND ALLOCATION
 SCHEDULE 1.10 - PROPOSED RATE SUMMARY
 (\$000s)

LINE NO. (1)	DESCRIPTION (2)	TOTAL ELECTRIC SYSTEM (3)	RATE CLASS RESIDENTIAL (4)	RATE CLASS GS (5)	RATE CLASS GSD/GSDT (6)	RATE CLASS LP/LPT (7)	RATE CLASS MAJOR ACCTS (8)	RATE CLASS OS (9)	TOTAL RETAIL SERVICE (10)	WHOLESALE (11)	UNIT POWER SALES (12)
1	TOTAL ELECTRIC INVESTMENT	2,530,303	1,389,516	78,958	503,193	140,969	249,178	57,107	2,418,917	46,702	64,684
REVENUE											
2	PRESENT REVENUE	628,316	358,092	23,761	118,387	31,984	45,816	18,626	596,666	18,731	12,919
3	PROPOSED REVENUE INCREASE	106,782	61,000	4,670	20,655	6,090	11,472	2,895	106,782	0	0
4	TOTAL REVENUE	735,098	419,092	28,431	139,042	38,074	57,288	21,521	703,448	18,731	12,919
EXPENSE											
5	PRESENT OPERATING EXPENSES	498,822	285,624	20,201	93,430	26,663	47,520	10,695	484,133	9,280	5,409
6	PROPOSED EXPENSE INCREASE	344	197	15	66	20	37	9	344	0	0
7	TOTAL EXPENSES	499,166	285,821	20,216	93,496	26,683	47,557	10,704	484,477	9,280	5,409
8	PROPOSED OPERATING INCOME	235,932	133,271	8,215	45,546	11,392	9,730	10,817	218,971	9,451	7,510
INCOME TAXES											
9	PRESENT INCOME TAXES	37,715	21,291	994	7,214	1,377	(1,852)	2,786	31,810	3,366	2,539
10	PROPOSED INC. TAX INCREASE	41,058	23,454	1,796	7,942	2,342	4,411	1,113	41,058	0	0
11	TOTAL INCOME TAXES	78,773	44,745	2,790	15,156	3,719	2,559	3,899	72,868	3,366	2,539
12	PROPOSED NET OPERATING INCOME	157,159	88,526	5,425	30,390	7,673	7,171	6,918	146,103	6,085	4,971
13	PROPOSED RATE OF RETURN	6.21%	6.37%	6.87%	6.04%	5.44%	2.88%	12.11%	6.04%		
14	PROPOSED RATE OF RETURN INDEX		105.48%	113.75%	99.99%	90.11%	47.65%	200.56%	100.00%		

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GULF POWER COMPANY
12 MONTHS ENDED DECEMBER 31, 2017
12/13 DEMAND ALLOCATION
PROPOSED RATE SUMMARY

<u>Line No.</u>	<u>Ftnt Label</u>	<u>Description</u>
1	(A)	From "Present Rate Summary"
2	(A)	
3	(B)	Provided by Pricing, Costing & Load Research, Gulf Power Company.
5	(A)	
6	(C)	Calculated by multiplying Proposed Revenues times the appropriate Proposed Expense Factor
8	(D)	Operating Income equals Total Revenue minus Total Expenses.
9	(A)	
10	(E)	Proposed Income Tax Increase calculated by multiplying Proposed Revenue minus Proposed Expense Increase times Effective Tax Rate of 0.38575.
12	(F)	Net Operating Income equals Operating Income less Total Income Taxes.
13	(G)	Rate of Return equals Net Operating Income Divided by Total Electric Investment.
14	(H)	Each Rate Class Rate of Return divided by Total Retail Service Rate of Return

GULF POWER COMPANY
12 MONTHS ENDING DECEMBER 31, 2017
12/13 DEMAND ALLOCATION
SCHEDULE 1.11 - EQUAL RATE OF RETURN SUMMARY - PROPOSED RATES
(\$000s)

LINE NO. (1)	DESCRIPTION (2)	TOTAL RETAIL SERVICE (3)	RATE CLASS RESIDENTIAL (4)	RATE CLASS GS (5)	RATE CLASS GSD/GSDT (6)	RATE CLASS LP/LPT (7)	RATE CLASS MAJOR ACCTS (8)	RATE CLASS OS (9)
1	EQUAL RATE OF RETURN	6.04%	6.04%	6.04%	6.04%	6.04%	6.04%	6.04%
2	PROPOSED NET OPERATING INCOME	146,103	83,927	4,769	30,393	8,515	15,051	3,449
3	CURRENT NET OPERATING INCOME	80,723	51,177	2,566	17,743	3,945	147	5,145
4	CHANGE IN NET OPERATING INCOME	65,380	32,750	2,203	12,650	4,570	14,904	(1,696)
5	CHANGE IN INCOME TAXES	41,059	20,567	1,383	7,944	2,870	9,359	(1,065)
6	PRESENT INCOME TAXES	31,810	21,291	994	7,214	1,377	(1,852)	2,786
7	CHANGE IN EXPENSES	344	172	12	67	24	79	(9)
8	PRESENT EXPENSES	484,133	285,624	20,201	93,430	26,663	47,520	10,695
9	REV REQ - EQUAL SYSTEM ROR - PROPOSED RATES	703,448	411,581	27,359	139,047	39,449	70,157	15,856
10	PRESENT REVENUE REQUIREMENTS	596,666	358,092	23,761	118,387	31,984	45,816	18,626
11	REVENUE EXCESS / DEFICIENCY	106,782	53,489	3,598	20,660	7,464	24,342	(2,770)
12	REV REQ INDEX - EQUAL SYSTEM ROR - PROP. RATES	84.82%	87.00%	86.85%	85.14%	81.08%	65.30%	117.47%

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GULF POWER COMPANY
12 MONTHS ENDED DECEMBER 31, 2017
12/13 DEMAND ALLOCATION
EQUAL RATE OF RETURN SUMMARY - PROPOSED RATES

<u>Line No.</u>	<u>Ftnt Label</u>	<u>Description</u>
1	(A)	From "Proposed Rate Summary", Total Retail Service Rate of Return
2	(B)	Line 1 times Total Rate Base - "Proposed Rate Summary"
3	(C)	From "Present Rate Summary"
4	(D)	Line 2 minus Line 3
5	(E)	Line 4 times the combined effective tax rate divided by 1 minus the combined effective tax rate
6	(C)	
7	(F)	Line 4 plus Line 5 times the Proposed Expense Factor divided by 1 minus the Proposed Expense Factor
8	(C)	
9	(G)	Line 2 plus Lines 5 - 8.
10	(C)	
11	(H)	Line 9 minus Line 10
12	(I)	Line 10 divided by Line 9

GULF POWER COMPANY
 12 MONTHS ENDING DECEMBER 31, 2017
 12/13 DEMAND ALLOCATION
 SCHEDULE 2.10 - ANALYSIS OF GROSS PLANT
 (\$000s)

LINE NO. (1)	DESCRIPTION (2)	TOTAL ELECTRIC SYSTEM (3)	RATE CLASS RESIDENTIAL (4)	RATE CLASS GS (5)	RATE CLASS GSD/GSDT (6)	RATE CLASS LP/LPT (7)	RATE CLASS MAJOR ACCTS (8)	RATE CLASS OS (9)	TOTAL RETAIL SERVICE (10)	WHOLESALE (11)	UNIT POWER SALES (12)
1	TOTAL PRODUCTION PLANT	1,430,220	719,013	35,982	284,926	87,630	164,788	6,761	1,299,100	37,369	93,751
2	RETAIL JURISDICTION DEMAND		670,357	33,319	260,770	79,645	149,696	5,382	1,199,169		
3	ENERGY		48,656	2,663	24,156	7,985	15,092	1,379	99,931		
----- TRANSMISSION PLANT											
350-LAND & LAND RIGHTS											
SUBSTATIONS											
4	LEVEL 2 COMMON	2,176	1,183	59	460	140	264	9	2,115	61	0
5	LEVEL 3 COMMON	471	275	14	107	27	46	2	471	0	0
6	TOTAL SUBSTATION LAND LINES	2,647	1,458	73	567	167	310	11	2,586	61	0
7	LEVEL 2 COMMON	18,790	10,212	507	3,972	1,213	2,279	82	18,265	525	0
8	TOTAL ACCOUNT 350	21,437	11,670	580	4,539	1,380	2,589	93	20,851	586	0
9	TOTAL ACCOUNT 350	21,437	11,670	580	4,539	1,380	2,589	93	20,851	586	0
352-STRUCTURES											
10	LEVEL 2 CUSTOMER SUB	1	0	0	0	0	1	0	1	0	0
11	LEVEL 2 COMMON	18,042	9,804	487	3,814	1,165	2,189	79	17,538	504	0
12	LEVEL 3 COMMON	5,832	3,401	169	1,323	336	576	27	5,832	0	0
13	TOTAL ACCOUNT 352	23,875	13,205	656	5,137	1,501	2,766	106	23,371	504	0
353-STATION EQUIPMENT											
14	LEVEL 2 CUSTOMER SUB	60	0	0	0	0	60	0	60	0	0
15	LEVEL 2 COMMON	205,073	110,592	5,497	43,020	13,139	24,696	888	197,832	5,691	1,550
16	LEVEL 3 COMMON	45,768	26,688	1,326	10,380	2,635	4,525	214	45,768	0	0
17	TOTAL ACCOUNT 353	250,901	137,280	6,823	53,400	15,774	29,281	1,102	243,660	5,691	1,550
354-TOWERS AND FIXTURES											
18	LEVEL 2 COMMON	42,109	22,882	1,137	8,901	2,719	5,109	184	40,932	1,177	0
355-POLES AND FIXTURES											
19	LEVEL 2 COMMON	238,824	129,776	6,450	50,482	15,418	28,978	1,042	232,146	6,678	0
356-OVERHEAD CONDUCTORS											
20	LEVEL 2 COMMON	126,154	68,552	3,407	26,666	8,144	15,308	550	122,627	3,527	0
358-UNDERGROUND CONDUCTORS											
21	LEVEL 2 COMMON	14,402	7,826	389	3,044	930	1,747	63	13,999	403	0
359-ROADS AND TRAILS											
22	LEVEL 2 COMMON	236	128	6	50	15	29	1	229	7	0
23	TOTAL TRANS. PLANT	717,938	391,319	19,448	152,219	45,881	85,807	3,141	697,815	18,573	1,550

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GULF POWER COMPANY
 12 MONTHS ENDING DECEMBER 31, 2017
 12/13 DEMAND ALLOCATION
 SCHEDULE 2.10 - ANALYSIS OF GROSS PLANT
 (\$000s)

LINE NO. (1)	DESCRIPTION (2)	TOTAL ELECTRIC SYSTEM (3)	RATE CLASS RESIDENTIAL (4)	RATE CLASS GS (5)	RATE CLASS GSD/GSDT (6)	RATE CLASS LP/LPT (7)	RATE CLASS MAJOR ACCTS (8)	RATE CLASS OS (9)	TOTAL RETAIL SERVICE (10)	WHOLESALE (11)	UNIT POWER SALES (12)
DISTRIBUTION PLANT											

	360-SUBSTATION LAND										
24	LEVEL 3 CUST. SUB	85	0	0	0	0	11	0	11	73	0
25	LEVEL 3 COMMON	3,044	1,776	88	690	175	301	14	3,044	0	0
26	LEVEL 4 COMMON	8	5	0	2	0	1	0	8	0	0
27	TOTAL ACCOUNT 360	3,137	1,781	88	692	175	313	14	3,063	73	0
	361-STRUCTURES										
28	LEVEL 3 CUST. SUB	2,183	0	0	0	473	1,111	0	1,584	598	0
29	LEVEL 3 COMMON	23,642	13,786	685	5,362	1,361	2,337	111	23,642	0	0
30	LEVEL 4 COMMON	0	0	0	0	0	0	0	0	0	0
31	TOTAL ACCOUNT 361	25,825	13,786	685	5,362	1,834	3,448	111	25,226	598	0
	362-STATION EQUIPMENT										
32	LEVEL 3 CUST. SUB	20,460	0	0	0	3,531	13,071	0	16,602	3,857	0
33	LEVEL 3 COMMON	194,306	113,301	5,631	44,067	11,186	19,211	910	194,306	0	0
34	LEVEL 4 COMMON	19	12	1	4	1	1	0	19	0	0
35	TOTAL ACCOUNT 362	214,785	113,313	5,632	44,071	14,718	32,283	910	210,927	3,857	0
	364-POLES AND FIXTURES										
36	LEVEL 4 COMMON	111,035	68,156	3,365	24,173	5,917	8,070	1,354	111,035	0	0
37	LEVEL 4 CUSTOMER	0	(0)	0	0	0	0	0	0	0	0
38	LEVEL 5 COMMON	32,051	21,047	1,039	7,427	1,317	803	418	32,051	0	0
39	LEVEL 5 CUSTOMER	0	(0)	0	0	0	0	0	0	0	0
40	TOTAL ACCOUNT 364	143,086	89,203	4,404	31,600	7,234	8,873	1,772	143,086	0	0
	365-OVERHEAD CONDUCTORS										
41	LEVEL 4 COMMON	122,653	75,286	3,717	26,703	6,536	8,915	1,496	122,653	0	0
42	LEVEL 4 CUSTOMER	0	(0)	0	0	0	0	0	0	0	0
43	LEVEL 5 COMMON	34,595	22,719	1,121	8,016	1,421	867	451	34,595	0	0
44	LEVEL 5 CUSTOMER	(0)	(0)	0	0	0	0	0	(0)	0	0
45	TOTAL ACCOUNT 365	157,248	98,005	4,838	34,719	7,957	9,782	1,947	157,248	0	0
	366-UNDERGROUND CONDUIT										
46	LEVEL 4 COMMON	726	445	22	158	39	53	9	726	0	0
47	LEVEL 4 CUSTOMER	0	(0)	0	0	0	0	0	0	0	0
48	LEVEL 5 COMMON	434	284	14	101	18	11	6	434	0	0
49	LEVEL 5 CUSTOMER	0	(0)	0	0	0	0	0	0	0	0
50	TOTAL ACCOUNT 366	1,160	729	36	259	57	64	15	1,160	0	0
	367-UNDERGROUND COND. & DEV.										
51	LEVEL 4 COMMON	120,321	73,855	3,647	26,195	6,412	8,745	1,467	120,321	0	0
52	LEVEL 4 CUSTOMER	0	(0)	0	0	0	0	0	0	0	0
53	LEVEL 5 COMMON	42,495	27,906	1,377	9,847	1,746	1,065	554	42,495	0	0
54	LEVEL 5 CUSTOMER	(0)	(0)	0	0	0	0	0	(0)	0	0
55	TOTAL ACCOUNT 367	162,816	101,761	5,024	36,042	8,158	9,810	2,021	162,816	0	0

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GULF POWER COMPANY
 12 MONTHS ENDING DECEMBER 31, 2017
 12/13 DEMAND ALLOCATION
 SCHEDULE 2.10 - ANALYSIS OF GROSS PLANT
 (\$000s)

LINE NO. (1)	DESCRIPTION (2)	TOTAL ELECTRIC SYSTEM (3)	RATE CLASS RESIDENTIAL (4)	RATE CLASS GS (5)	RATE CLASS GSD/GSDT (6)	RATE CLASS LP/LPT (7)	RATE CLASS MAJOR ACCTS (8)	RATE CLASS OS (9)	TOTAL RETAIL SERVICE (10)	WHOLESALE (11)	UNIT POWER SALES (12)
368-LINE TRANSFORMERS											
56	LEVEL 4 COMMON	49,156	30,172	1,490	10,702	2,620	3,573	599	49,156	0	0
57	LEVEL 4 CUSTOMER	0	(0)	0	0	0	0	0	0	0	0
58	LEVEL 5 COMMON	241,708	158,724	7,833	56,009	9,931	6,058	3,153	241,708	0	0
59	LEVEL 5 CUSTOMER	(0)	(0)	0	0	0	0	0	(0)	0	0
60	TOTAL ACCOUNT 368	290,864	188,896	9,323	66,711	12,551	9,631	3,752	290,864	0	0
369-SERVICES											
61	HOUSE POWER BOXES	0	0	0	0	0	0	0	0	0	0
62	OTHER SERVICES	121,887	108,645	8,437	4,733	49	23	0	121,887	0	0
63	TOTAL ACCOUNT 369	121,887	108,645	8,437	4,733	49	23	0	121,887	0	0
64	370-METERS	63,675	47,062	6,686	8,823	451	393	139	63,554	121	0
65	373-STREET LIGHTING	79,692	0	0	0	0	0	79,692	79,692	0	0
66	TOTAL DIST. PLANT	1,264,174	763,181	45,153	233,012	53,185	74,620	90,373	1,259,524	4,650	0
67	DEMAND	998,920	607,474	30,030	219,456	52,685	74,204	10,542	994,391	4,529	0
68	CUSTOMER	265,254	155,707	15,123	13,556	500	416	79,831	265,133	121	0
----- GENERAL PLANT											
69	ELECTRIC	205,892	124,055	11,074	36,812	9,170	16,716	3,475	201,302	3,251	1,339
70	DEMAND	134,760	74,903	3,718	28,515	8,142	14,286	814	130,378	3,043	1,339
71	CUSTOMER	63,863	45,616	7,163	6,539	447	1,331	2,559	63,655	208	0
72	ENERGY	7,269	3,536	193	1,758	581	1,099	102	7,269	0	0
73	TOTAL GENERAL PLANT	205,892	124,055	11,074	36,812	9,170	16,716	3,475	201,302	3,251	1,339
74	TOTAL ELEC. GROSS PLANT	3,618,224	1,997,568	111,657	706,969	195,866	341,932	103,750	3,457,741	63,843	96,640
75	DEMAND	3,181,908	1,744,053	86,515	660,960	186,353	323,994	19,879	3,021,754	63,514	96,640
76	CUSTOMER	329,117	201,323	22,286	20,095	947	1,747	82,390	328,788	329	0
77	ENERGY	107,200	52,192	2,856	25,914	8,566	16,191	1,481	107,200	0	0

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GULF POWER COMPANY
12 MONTHS ENDED DECEMBER 31, 2017
12/13 DEMAND ALLOCATION
ANALYSIS OF GROSS PLANT

<u>Line No.</u>	<u>Ftnt Label</u>	<u>Description</u>
1	(A)	Retail jurisdiction sum of Lines 2 and 3; Wholesale allocated per Level 1 Demand Allocator; UPS directly assigned.
2	(B)	Allocated per corresponding Level 1 Demand Allocator.
3	(C)	Allocated per corresponding Level 1 Energy Allocator.
5	(D)	Allocated per Level 2 Demand Allocator; UPS directly assigned.
6	(E)	Allocated per Level 3 Demand Allocator.
8	(D)	
10	(F)	Specific Assignment
11	(D)	
12	(E)	
14	(F)	
15	(D)	
16	(E)	
18	(D)	
19	(D)	
20	(D)	
21	(D)	
22	(D)	
24	(F)	
25	(E)	
26	(G)	Allocated per Level 4 NCP Demand Allocator
28	(F)	
29	(E)	
30	(G)	
32	(F)	
33	(E)	
34	(G)	
36	(G)	
37	(H)	Allocated per Average Number of Customers at Level 4 and Level 5.
38	(I)	Allocated per Level 5 NCP Demand Allocator
39	(J)	Allocated per Average Number of Customers at Level 5.

GULF POWER COMPANY
12 MONTHS ENDED DECEMBER 31, 2017
12/13 DEMAND ALLOCATION
ANALYSIS OF GROSS PLANT

<u>Line No.</u>	<u>Ftnt Label</u>	<u>Description</u>
41	(G)	
42	(H)	
43	(I)	
44	(J)	
46	(G)	
47	(H)	
48	(I)	
49	(J)	
51	(G)	
52	(H)	
53	(I)	
54	(J)	
56	(G)	
57	(H)	
58	(I)	
59	(J)	
61	(F)	
62	(K)	Allocated per Average Number of Customers at Level 5 excluding Rate OS.
64	(L)	Provided by Gulf Power Company
65	(F)	
69	(M)	Allocated per corresponding Salaries and Wages; UPS directly assigned.
70	(M)	
71	(M)	
72	(M)	

GULF POWER COMPANY
 12 MONTHS ENDING DECEMBER 31, 2017
 12/13 DEMAND ALLOCATION
 SCHEDULE 2.20 - ANALYSIS OF ACCUMULATED DEPRECIATION RESERVE
 (\$000s)

LINE NO. (1)	DESCRIPTION (2)	TOTAL ELECTRIC SYSTEM (3)	RATE CLASS RESIDENTIAL (4)	RATE CLASS GS (5)	RATE CLASS GSD/GSDT (6)	RATE CLASS LP/LPT (7)	RATE CLASS MAJOR ACCTS (8)	RATE CLASS OS (9)	TOTAL RETAIL SERVICE (10)	WHOLESALE (11)	UNIT POWER SALES (12)
1	TOTAL PRODUCTION	673,491	343,868	17,209	136,267	41,909	78,811	3,234	621,298	17,872	34,321
RETAIL JURISDICTION											
2	DEMAND		320,600	15,935	124,714	38,090	71,593	2,574	573,506		
3	ENERGY		23,268	1,274	11,553	3,819	7,218	660	47,792		
TRANSMISSION											
4	350-LAND AND LAND RIGHTS	7,407	4,026	200	1,566	478	898	32	7,200	207	0
5	352-STRUCTURES	4,703	2,601	129	1,012	296	545	21	4,604	99	0
6	353-STATION EQUIPMENT	36,503	19,745	981	7,681	2,269	4,211	159	35,046	819	638
7	354-TOWERS & FIXTURES	25,151	13,667	679	5,316	1,624	3,052	110	24,448	703	0
8	355-POLES & FIXTURES	34,344	18,662	928	7,260	2,217	4,167	150	33,384	960	0
9	356-OVERHEAD COND.	29,350	15,948	793	6,204	1,895	3,561	128	28,529	821	0
10	358-UNDERGROUND COND.	8,515	4,627	230	1,800	550	1,033	37	8,277	238	0
11	359-ROADS AND TRAILS	54	31	1	11	3	6	0	52	2	0
12	TOTAL TRANSMISSION	146,027	79,307	3,941	30,850	9,332	17,473	637	141,540	3,849	638
DISTRIBUTION											
13	360-SUBSTATION LAND	40	23	1	9	2	4	0	39	1	0
14	361-STRUCTURES	8,527	4,552	226	1,770	606	1,138	37	8,329	198	0
15	362-STATION EQUIPMENT	51,109	26,964	1,340	10,487	3,502	7,681	217	50,191	918	0
364-POLES & FIXTURES											
16	COMMON	82,304	51,310	2,533	18,177	4,161	5,104	1,019	82,304	0	0
17	CUSTOMER	0	(1)	0	1	0	0	0	0	0	0
18	TOTAL ACCOUNT 364	82,304	51,309	2,533	18,178	4,161	5,104	1,019	82,304	0	0
365-OVERHEAD COND.											
19	COMMON	53,642	33,433	1,650	11,844	2,714	3,337	664	53,642	0	0
20	CUSTOMER	0	0	0	0	0	0	0	0	0	0
21	TOTAL ACCOUNT 365	53,642	33,433	1,650	11,844	2,714	3,337	664	53,642	0	0

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GULF POWER COMPANY
 12 MONTHS ENDING DECEMBER 31, 2017
 12/13 DEMAND ALLOCATION
 SCHEDULE 2.20 - ANALYSIS OF ACCUMULATED DEPRECIATION RESERVE
 (\$000s)

LINE NO. (1)	DESCRIPTION (2)	TOTAL ELECTRIC SYSTEM (3)	RATE CLASS RESIDENTIAL (4)	RATE CLASS GS (5)	RATE CLASS GSD/GSDT (6)	RATE CLASS LP/LPT (7)	RATE CLASS MAJOR ACCTS (8)	RATE CLASS OS (9)	TOTAL RETAIL SERVICE (10)	WHOLESALE (11)	UNIT POWER SALES (12)
22	366-UNDG. CONDUIT COMMON	809	508	25	182	40	44	10	809	0	0
23	CUSTOMER	0	0	0	0	0	0	0	0	0	0
24	TOTAL ACCOUNT 366	809	508	25	182	40	44	10	809	0	0
25	367-UNDERGROUND COND. & DEV. COMMON	65,345	40,841	2,016	14,466	3,274	3,937	811	65,345	0	0
26	CUSTOMER	0	0	0	0	0	0	0	0	0	0
27	TOTAL ACCOUNT 367	65,345	40,841	2,016	14,466	3,274	3,937	811	65,345	0	0
28	368-LINE TRANSFORMERS COMMON	107,687	69,934	3,452	24,699	4,647	3,566	1,389	107,687	0	0
29	CUSTOMER	0	0	0	0	0	0	0	0	0	0
30	TOTAL ACCOUNT 368	107,687	69,934	3,452	24,699	4,647	3,566	1,389	107,687	0	0
31	369-SERVICES	60,041	53,519	4,156	2,331	24	11	0	60,041	0	0
32	370-METERS	27,614	22,651	1,997	2,636	135	117	42	27,578	36	0
33	373-STREET LIGHTING	42,143	0	0	0	0	0	42,143	42,143	0	0
34	TOTAL DISTRIBUTION	499,261	303,734	17,396	86,602	19,105	24,939	46,332	498,108	1,153	0
35	DEMAND	369,463	227,565	11,243	81,634	18,946	24,811	4,147	368,346	1,117	0
36	CUSTOMER	129,798	76,169	6,153	4,968	159	128	42,185	129,762	36	0
GENERAL PLANT											
37	ELECTRIC DEMAND	59,783	33,262	1,651	12,663	3,616	6,344	362	57,898	1,351	534
38	CUSTOMER	28,360	20,257	3,181	2,904	198	590	1,137	28,267	93	0
39	ENERGY	3,229	1,572	86	780	258	489	44	3,229	0	0
40	TOTAL ELECTRIC GENERAL PLANT	91,372	55,091	4,918	16,347	4,072	7,423	1,543	89,394	1,444	534
41	TOTAL ELECTRIC DEPR. RESERVE	1,410,151	782,000	43,464	270,066	74,418	128,646	51,746	1,350,340	24,318	35,493
42	DEMAND	1,200,972	660,734	32,770	249,861	69,984	120,221	7,720	1,141,290	24,189	35,493
43	CUSTOMER	158,158	96,426	9,334	7,872	357	718	43,322	158,029	129	0
44	ENERGY	51,021	24,840	1,360	12,333	4,077	7,707	704	51,021	0	0

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GULF POWER COMPANY
12 MONTHS ENDED DECEMBER 31, 2017
12/13 DEMAND ALLOCATION
ANALYSIS OF ACCUMULATED DEPRECIATION RESERVE

<u>Line No.</u>	<u>Ftnt Label</u>	<u>Description</u>
1	(A)	Retail jurisdiction sum of Lines 2 and 3; Wholesale allocated per Level 1 Demand Allocator; UPS directly assigned.
2	(B)	Allocated per corresponding Level 1 Demand Allocator.
3	(C)	Allocated per corresponding Level 1 Energy Allocator.
4	(D)	Allocated per Transmission Account 350 Gross Plant (Lines portion only); UPS directly assigned.
5	(E)	Allocated per corresponding Transmission Gross Plant; UPS directly assigned.
6	(E)	
7	(E)	
8	(E)	
9	(E)	
10	(E)	
11	(E)	
13	(F)	Allocated per corresponding Distribution Gross Plant.
14	(F)	
15	(F)	
16	(F)	
17	(F)	
19	(F)	
20	(F)	
22	(F)	
23	(F)	
25	(F)	
26	(F)	
28	(F)	
29	(F)	
31	(F)	
32	(F)	
33	(F)	
37	(G)	Allocated per corresponding Gross General Plant; UPS directly assigned.
38	(G)	
39	(G)	

GULF POWER COMPANY
 12 MONTHS ENDING DECEMBER 31, 2017
 12/13 DEMAND ALLOCATION
 SCHEDULE 2.30 - ANALYSIS OF MATERIALS AND SUPPLIES
 (\$000s)

LINE NO. (1)	DESCRIPTION (2)	TOTAL ELECTRIC SYSTEM (3)	RATE CLASS RESIDENTIAL (4)	RATE CLASS GS (5)	RATE CLASS GSD/GSDT (6)	RATE CLASS LP/LPT (7)	RATE CLASS MAJOR ACCTS (8)	RATE CLASS OS (9)	TOTAL RETAIL SERVICE (10)	WHOLESALE (11)	UNIT POWER SALES (12)
PRODUCTION											
1	NON-FUEL	30,593	16,186	810	6,413	1,973	3,707	152	29,241	786	566
2	RETAIL JURISDICTION										
3	DEMAND ENERGY		15,089	750	5,869	1,793	3,369	121	26,991		
			1,097	60	544	180	338	31	2,250		
4	FUEL	69,213	31,886	1,745	15,831	5,233	9,891	904	65,490	1,939	1,784
5	TOTAL PRODUCTION M & S	99,806	48,072	2,555	22,244	7,206	13,598	1,056	94,731	2,725	2,350
TRANSMISSION											
6	LINES RELATED	2,919	1,586	79	617	188	354	13	2,837	82	0
7	SUBSTATION RELATED	2,245	1,237	61	481	142	263	10	2,194	51	0
8	TOTAL TRANS. M & S	5,164	2,823	140	1,098	330	617	23	5,031	133	0
DISTRIBUTION											
9	DEMAND RELATED	16,709	10,257	506	3,638	890	1,214	204	16,709	0	0
10	METERING RELATED	213	158	22	30	2	1	0	213	0	0
11	ST. LIGHTING RELATED	1,347	0	0	0	0	0	1,347	1,347	0	0
12	OTHER	1,137	692	34	250	60	84	12	1,132	5	0
13	TOTAL DIST. M & S	19,406	11,107	562	3,918	952	1,299	1,563	19,401	5	0
14	CUSTOMER ACCOUNTS	7	7	0	0	0	0	0	7	0	0
15	CUSTOMER ASSISTANCE	7	4	0	1	1	1	0	7	0	0
16	TOTAL ELECTRIC M & S	124,389	62,012	3,257	27,261	8,489	15,515	2,642	119,176	2,863	2,350
17	DEMAND	51,352	28,860	1,430	10,855	3,073	5,284	360	49,862	924	566
18	CUSTOMER	1,574	169	22	31	3	2	1,347	1,574	0	0
19	ENERGY	71,463	32,983	1,805	16,375	5,413	10,229	935	67,740	1,939	1,784

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GULF POWER COMPANY
12 MONTHS ENDED DECEMBER 31, 2017
12/13 DEMAND ALLOCATION
ANALYSIS OF MATERIALS AND SUPPLIES

<u>Line No.</u>	<u>Ftnt Label</u>	<u>Description</u>
1	(A)	Retail jurisdiction sum of Lines 2 and 3; Wholesale allocated per Level 1 Demand Allocator; UPS directly assigned.
2	(B)	Allocated per corresponding Level 1 Demand Allocator.
3	(C)	Allocated per corresponding Level 1 Energy Allocator.
4	(D)	Allocated per Level 1 Energy Allocator; UPS directly assigned.
6	(E)	Allocated per Level 2 Demand Allocator; UPS directly assigned.
7	(F)	Allocated per Gross Investment in Transmission Substations excluding UPS.
9	(G)	Allocated per Level 4 NCP Demand Allocator.
10	(H)	Allocated per Distribution Gross Plant in Account 370.
11	(I)	Directly assigned to Street Lighting.
12	(J)	Allocated per Demand-related Distribution Gross Plant.
14	(K)	Allocated per Customer Accounts O & M Expense.
15	(L)	Allocated per Customer Assistance O & M Energy Cost Conservation.

GULF POWER COMPANY
12 MONTHS ENDING DECEMBER 31, 2017
12/13 DEMAND ALLOCATION
SCHEDULE 2.40 - ANALYSIS OF OTHER WORKING CAPITAL
(\$000s)

LINE NO. (1)	DESCRIPTION (2)	TOTAL ELECTRIC SYSTEM (3)	RATE CLASS RESIDENTIAL (4)	RATE CLASS GS (5)	RATE CLASS GSD/GSDT (6)	RATE CLASS LP/LPT (7)	RATE CLASS MAJOR ACCTS (8)	RATE CLASS OS (9)	TOTAL RETAIL SERVICE (10)	WHOLESALE (11)	UNIT POWER SALES (12)
OTHER WORKING CAPITAL											
1	CURRENT ASSETS & LIAB.	(17,554)	(10,490)	(819)	(3,094)	(868)	(1,534)	(334)	(17,139)	(302)	(113)
2	DEMAND	(12,166)	(6,786)	(336)	(2,580)	(734)	(1,283)	(75)	(11,794)	(259)	(113)
3	CUSTOMER	(4,689)	(3,271)	(454)	(402)	(102)	(195)	(249)	(4,673)	(16)	0
4	ENERGY	(269)	(125)	(6)	(68)	(23)	(43)	(4)	(269)	0	0
5	REVENUE RELATED	(430)	(308)	(23)	(44)	(9)	(13)	(6)	(403)	(27)	0
6	CABLE ATTACHMENTS	(817)	(489)	(38)	(144)	(40)	(72)	(15)	(798)	(14)	(5)
7	DEMAND	(566)	(316)	(16)	(120)	(34)	(60)	(3)	(549)	(12)	(5)
8	CUSTOMER	(218)	(151)	(21)	(19)	(5)	(9)	(12)	(217)	(1)	0
9	ENERGY	(13)	(7)	0	(3)	(1)	(2)	0	(13)	0	0
10	REVENUE RELATED	(20)	(15)	(1)	(2)	0	(1)	0	(19)	(1)	0
PREPAYMENTS											
11	PRODUCTION	2,758	1,456	72	577	177	333	14	2,629	76	53
RETAIL JURISDICTION											
12	DEMAND		1,357	67	528	161	303	11	2,427		
13	ENERGY		99	5	49	16	30	3	202		
14	TRANSMISSION	1,371	748	37	291	88	164	6	1,334	36	1
15	DISTRIBUTION	2,472	1,490	89	455	104	146	179	2,463	9	0
16	DEMAND	1,948	1,183	59	428	103	145	21	1,939	9	0
17	CUSTOMER	524	307	30	27	1	1	158	524	0	0
18	CUSTOMER ACCOUNTS	49	43	3	2	0	0	1	49	0	0
19	CUSTOMER ASSSISTANCE	49	22	7	8	4	8	0	49	0	0
20	CUSTOMER	49	22	7	8	4	8	0	49	0	0
21	ENERGY	0	0	0	0	0	0	0	0	0	0
22	TOTAL PREPAYMENTS	6,699	3,759	208	1,333	373	651	200	6,524	121	54
23	DEMAND	5,875	3,288	163	1,247	352	612	38	5,700	121	54
24	CUSTOMER	622	372	40	37	5	9	159	622	0	0
25	ENERGY	202	99	5	49	16	30	3	202	0	0
26	PRELIM. SURVEY & INVESTIGATION	9,863	5,305	266	2,103	647	1,216	50	9,587	276	0
RETAIL JURISDICTION											
27	DEMAND		4,946	246	1,925	588	1,105	40	8,850		
28	ENERGY		359	20	178	59	111	10	737		
OTHER INVESTMENTS											
29	PRODUCTION	78,866	42,428	2,123	16,815	5,171	9,725	399	76,661	2,205	0
RETAIL JURISDICTION											
30	DEMAND		39,559	1,966	15,389	4,700	8,833	317	70,764		
31	ENERGY		2,869	157	1,426	471	892	82	5,897		
32	TRANSMISSION	7,947	4,320	214	1,682	512	962	37	7,727	220	0
33	DISTRIBUTION	37,198	23,966	1,334	6,530	1,410	1,807	2,104	37,151	47	0
34	DEMAND	27,312	16,880	835	6,059	1,393	1,794	307	27,268	44	0
35	CUSTOMER	9,886	7,085	499	471	17	14	1,797	9,883	3	0

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GULF POWER COMPANY
12 MONTHS ENDING DECEMBER 31, 2017
12/13 DEMAND ALLOCATION
SCHEDULE 2.40 - ANALYSIS OF OTHER WORKING CAPITAL
(\$000s)

LINE NO. (1)	DESCRIPTION (2)	TOTAL ELECTRIC SYSTEM (3)	RATE CLASS RESIDENTIAL (4)	RATE CLASS GS (5)	RATE CLASS GSD/GSDT (6)	RATE CLASS LP/LPT (7)	RATE CLASS MAJOR ACCTS (8)	RATE CLASS OS (9)	TOTAL RETAIL SERVICE (10)	WHOLESALE (11)	UNIT POWER SALES (12)
36	CUSTOMER ACCOUNTS	20,904	18,122	1,408	797	24	108	279	20,738	166	0
37	CUSTOMER ASSISTANCE	21,014	11,796	3,903	4,037	321	957	0	21,014	0	0
38	CUSTOMER	21,014	11,796	3,903	4,037	321	957	0	21,014	0	0
39	ENERGY	0	0	0	0	0	0	0	0	0	0
40	TOTAL OTHER INVESTMENTS	165,929	100,631	8,982	29,861	7,438	13,560	2,819	163,291	2,638	0
41	DEMAND	108,228	60,759	3,015	23,130	6,605	11,589	661	105,759	2,469	0
42	CUSTOMER	51,804	37,003	5,810	5,305	362	1,079	2,076	51,635	169	0
43	ENERGY	5,897	2,869	157	1,426	471	892	82	5,897	0	0
44	ENVIRONMENTAL CLEANUP	40,684	24,313	1,900	7,170	2,011	3,557	771	39,722	699	263
45	DEMAND	28,198	15,726	780	5,979	1,701	2,976	173	27,335	600	263
46	CUSTOMER	10,868	7,584	1,052	932	236	451	576	10,831	37	0
47	ENERGY	623	288	15	158	53	100	9	623	0	0
48	REVENUE RELATED	995	715	53	101	21	30	13	933	62	0
49	PROP. INSURANCE RESERVE	(20,453)	(11,258)	(632)	(4,047)	(1,125)	(1,977)	(482)	(19,521)	(366)	(566)
50	DEMAND	(18,349)	(10,034)	(498)	(3,808)	(1,078)	(1,888)	(113)	(17,419)	(364)	(566)
51	CUSTOMER	(1,584)	(972)	(120)	(113)	(5)	(10)	(362)	(1,582)	(2)	0
52	ENERGY	(520)	(252)	(14)	(126)	(42)	(79)	(7)	(520)	0	0
	OTHER POST RETIREMENT BENEFITS										
53	PRODUCTION	(40,875)	(21,991)	(1,100)	(8,715)	(2,680)	(5,041)	(206)	(39,733)	(1,142)	0
	RETAIL JURISDICTION										
54	DEMAND		(20,504)	(1,019)	(7,976)	(2,436)	(4,578)	(164)	(36,677)		
55	ENERGY		(1,487)	(81)	(739)	(244)	(463)	(42)	(3,056)		
56	TRANSMISSION	(4,119)	(2,238)	(111)	(872)	(266)	(499)	(19)	(4,005)	(114)	0
57	DISTRIBUTION	(19,279)	(12,421)	(691)	(3,384)	(731)	(938)	(1,090)	(19,255)	(24)	0
58	DEMAND	(14,155)	(8,748)	(433)	(3,140)	(722)	(930)	(159)	(14,132)	(23)	0
59	CUSTOMER	(5,124)	(3,671)	(258)	(244)	(9)	(8)	(932)	(5,122)	(2)	0
60	CUSTOMER ACCOUNTS	(10,834)	(9,391)	(730)	(413)	(13)	(56)	(145)	(10,748)	(86)	0
61	CUSTOMER ASSISTANCE	(10,891)	(6,114)	(2,023)	(2,092)	(166)	(496)	0	(10,891)	0	0
62	CUSTOMER	(10,891)	(6,114)	(2,023)	(2,092)	(166)	(496)	0	(10,891)	0	0
63	ENERGY	0	0	0	0	0	0	0	0	0	0
64	TOTAL OTHER POST RETIREMENT BENEFITS	(85,998)	(52,153)	(4,655)	(15,476)	(3,856)	(7,030)	(1,461)	(84,631)	(1,367)	0
65	DEMAND	(56,093)	(31,490)	(1,563)	(11,988)	(3,424)	(6,007)	(342)	(54,814)	(1,279)	0
66	CUSTOMER	(26,849)	(19,176)	(3,011)	(2,749)	(188)	(560)	(1,077)	(26,761)	(88)	0
67	ENERGY	(3,056)	(1,487)	(81)	(739)	(244)	(463)	(42)	(3,056)	0	0
68	OTHER DEF. CR. & DEBITS	(22,332)	(13,348)	(1,042)	(3,936)	(1,104)	(1,952)	(423)	(21,805)	(383)	(144)
69	DEMAND	(15,478)	(8,633)	(428)	(3,282)	(934)	(1,633)	(95)	(15,005)	(329)	(144)
70	CUSTOMER	(5,966)	(4,165)	(577)	(512)	(129)	(247)	(316)	(5,946)	(20)	0
71	ENERGY	(342)	(158)	(8)	(87)	(29)	(55)	(5)	(342)	0	0
72	REVENUE RELATED	(546)	(392)	(29)	(55)	(12)	(17)	(7)	(512)	(34)	0

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GULF POWER COMPANY
 12 MONTHS ENDING DECEMBER 31, 2017
 12/13 DEMAND ALLOCATION
 SCHEDULE 2.40 - ANALYSIS OF OTHER WORKING CAPITAL
 (\$000s)

LINE NO. (1)	DESCRIPTION (2)	TOTAL ELECTRIC SYSTEM (3)	RATE CLASS RESIDENTIAL (4)	RATE CLASS GS (5)	RATE CLASS GSD/GSDT (6)	RATE CLASS LP/LPT (7)	RATE CLASS MAJOR ACCTS (8)	RATE CLASS OS (9)	TOTAL RETAIL SERVICE (10)	WHOLESALE (11)	UNIT POWER SALES (12)
73	PLANT SMITH	40,320	21,692	1,085	8,596	2,644	4,972	204	39,193	1,127	0
74	DEMAND		20,224	1,005	7,867	2,403	4,517	162	36,178		
75	ENERGY		1,468	80	729	241	455	42	3,015		
76	PLANT SCHOLZ INVENTORY	533	287	14	114	35	65	3	518	15	0
77	DEMAND		268	13	104	32	59	2	478		
78	ENERGY		19	1	10	3	6	1	40		
79	TRANSMISSION SETTLEMENT DEFERRED EARNINGS	22,837	12,474	620	4,852	1,463	2,736	100	22,245	592	0
80	UNAMORT. RATE CASE EXP. REVENUE RELATED	0	0	0	0	0	0	0	0	0	0
81	TOTAL OTHER WORK. CAP.	139,711	80,723	5,889	27,332	7,618	14,192	1,432	137,186	3,036	(511)
82	DEMAND	109,410	60,426	3,001	23,326	6,940	12,723	548	106,964	2,957	(511)
83	CUSTOMER	23,988	17,224	2,719	2,479	174	518	795	23,909	79	0
84	ENERGY	6,314	3,073	169	1,527	504	952	89	6,314	0	0
85	REVENUE RELATED	(1)	0	0	0	0	(1)	0	(1)	0	0

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GULF POWER COMPANY
12 MONTHS ENDED DECEMBER 31, 2017
12/13 DEMAND ALLOCATION
ANALYSIS OF OTHER WORKING CAPITAL

<u>Line No.</u>	<u>Fnt Label</u>	<u>Description</u>
1	(A)	Allocated per Total Expenses less Production Energy related O & M, Income taxes, and Non-cash items.
2	(A)	
3	(A)	
4	(A)	
5	(A)	
6	(A)	
7	(A)	
8	(A)	
9	(A)	
10	(A)	
11	(B)	Allocated per corresponding Gross Plant; UPS directly assigned.
12	(C)	Allocated per corresponding Gross Plant.
13	(C)	
14	(B)	
15	(C)	
16	(C)	
17	(C)	
18	(D)	Allocated per corresponding Operations and Maintenance Expense.
19	(D)	
20	(D)	
21	(D)	
26	(E)	Allocated per Production Gross Plant. UPS directly assigned.
27	(F)	Allocated per corresponding Production Gross Plant.
28	(F)	
29	(G)	Allocated per corresponding Salaries and Wages
30	(G)	
31	(G)	
32	(G)	
33	(G)	
34	(G)	
35	(G)	
36	(G)	
37	(G)	
38	(G)	
39	(G)	

GULF POWER COMPANY
12 MONTHS ENDED DECEMBER 31, 2017
12/13 DEMAND ALLOCATION
ANALYSIS OF OTHER WORKING CAPITAL

<u>Line No.</u>	<u>Ftnt Label</u>	<u>Description</u>
44	(A)	
45	(A)	
46	(A)	
47	(A)	
48	(A)	
49	(H)	Allocated per Total Net Plant.
50	(H)	
51	(H)	
52	(H)	
53	(G)	
54	(G)	
55	(G)	
56	(G)	
57	(G)	
58	(G)	
59	(G)	
60	(G)	
61	(G)	
62	(G)	
63	(G)	
68	(A)	
69	(A)	
70	(A)	
71	(A)	
72	(A)	
73	(B)	
74	(B)	
75	(B)	
76	(B)	
77	(B)	
78	(B)	
79	(B)	
80	(I)	Allocated per Retail Revenue from Sales.

GULF POWER COMPANY
12 MONTHS ENDING DECEMBER 31, 2017
12/13 DEMAND ALLOCATION
SCHEDULE 2.50 - ANALYSIS OF OTHER RATE BASE ITEMS
(\$000s)

LINE NO. (1)	DESCRIPTION (2)	TOTAL ELECTRIC SYSTEM (3)	RATE CLASS RESIDENTIAL (4)	RATE CLASS GS (5)	RATE CLASS GSD/GSDT (6)	RATE CLASS LP/LPT (7)	RATE CLASS MAJOR ACCTS (8)	RATE CLASS OS (9)	TOTAL RETAIL SERVICE (10)	WHOLESALE (11)	UNIT POWER SALES (12)
CONST. WORK IN PROGRESS INTEREST BEARING											
1	PRODUCTION	0	0	0	0	0	0	0	0	0	0
	RETAIL JURISDICTION										
2	DEMAND		0	0	0	0	0	0	0		
3	ENERGY		0	0	0	0	0	0	0		
4	TRANSMISSION	0	0	0	0	0	0	0	0	0	0
5	DISTRIBUTION	0	0	0	0	0	0	0	0	0	0
6	DEMAND	0	0	0	0	0	0	0	0	0	0
7	CUSTOMER	0	0	0	0	0	0	0	0	0	0
8	CUSTOMER ACCOUNTS	0	0	0	0	0	0	0	0	0	0
9	CUSTOMER ASSISTANCE	0	0	0	0	0	0	0	0	0	0
10	CUSTOMER	0	0	0	0	0	0	0	0	0	0
11	ENERGY	0	0	0	0	0	0	0	0	0	0
12	TOTAL CWIP	0	0	0	0	0	0	0	0	0	0
13	DEMAND	0	0	0	0	0	0	0	0	0	0
14	CUSTOMER	0	0	0	0	0	0	0	0	0	0
15	ENERGY	0	0	0	0	0	0	0	0	0	0
CONST. WORK IN PROGRESS WORK NOT BEARING INTEREST											
16	PRODUCTION	17,118	8,443	422	3,346	1,029	1,935	79	15,254	439	1,425
	RETAIL JURISDICTION										
17	DEMAND		7,872	391	3,062	935	1,758	63	14,081		
18	ENERGY		571	31	284	94	177	16	1,173		
19	TRANSMISSION	13,953	7,621	379	2,965	894	1,671	61	13,591	362	0
20	DISTRIBUTION	11,360	6,857	406	2,094	478	671	812	11,318	42	0
21	DEMAND	8,976	5,459	270	1,972	473	666	95	8,935	41	0
22	CUSTOMER	2,384	1,398	136	122	5	5	717	2,383	1	0
23	TOTAL CWIP - WORK NOT BEARING INTEREST	42,431	22,921	1,207	8,405	2,401	4,277	952	40,163	843	1,425
24	DEMAND	38,874	20,952	1,040	7,999	2,302	4,095	219	36,607	842	1,425
25	CUSTOMER	2,384	1,398	136	122	5	5	717	2,383	1	0
26	ENERGY	1,173	571	31	284	94	177	16	1,173	0	0
PLANT HELD FOR FUTURE USE											
27	PRODUCTION	14,695	7,906	395	3,133	964	1,812	74	14,284	411	0
	RETAIL JURISDICTION										
28	DEMAND		7,371	366	2,867	876	1,646	59	13,185		
29	ENERGY		535	29	266	88	166	15	1,099		
	DISTRIBUTION										
30	DEMAND	0	0	0	0	0	0	0	0	0	0
31	CUSTOMER	0	0	0	0	0	0	0	0	0	0
32	TOTAL DISTRIBUTION	0	0	0	0	0	0	0	0	0	0
	GENERAL										
33	DEMAND	40	23	1	9	2	4	0	39	1	0
34	CUSTOMER	19	14	2	2	0	0	1	19	0	0
35	ENERGY	3	1	0	0	1	1	0	3	0	0
36	TOTAL GENERAL	62	38	3	11	3	5	1	61	1	0
37	TOTAL PLNT HELD FOR FUT. USE	14,757	7,944	398	3,144	967	1,817	75	14,345	412	0
38	DEMAND	13,636	7,394	367	2,876	878	1,650	59	13,224	412	0
39	CUSTOMER	19	14	2	2	0	0	1	19	0	0
40	ENERGY	1,102	536	29	266	89	167	15	1,102	0	0

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GULF POWER COMPANY
 12 MONTHS ENDING DECEMBER 31, 2017
 12/13 DEMAND ALLOCATION
 SCHEDULE 2.50 - ANALYSIS OF OTHER RATE BASE ITEMS
 (\$000s)

LINE NO. (1)	DESCRIPTION (2)	TOTAL ELECTRIC SYSTEM (3)	RATE CLASS RESIDENTIAL (4)	RATE CLASS GS (5)	RATE CLASS GSD/GSDT (6)	RATE CLASS LP/LPT (7)	RATE CLASS MAJOR ACCTS (8)	RATE CLASS OS (9)	TOTAL RETAIL SERVICE (10)	WHOLESALE (11)	UNIT POWER SALES (12)
	INJURIES & DAMAGES RESERVE										
41	PRODUCTION	(93)	(50)	(2)	(20)	(7)	(11)	0	(90)	(3)	0
	RETAIL JURISDICTION										
42	DEMAND		(47)	(2)	(18)	(6)	(10)	0	(83)		
43	ENERGY		(3)	0	(2)	(1)	(1)	0	(7)		
44	TRANSMISSION	(9)	(5)	0	(2)	(1)	(1)	0	(9)	0	0
45	DISTRIBUTION	(43)	(27)	(2)	(8)	(2)	(2)	(2)	(43)	0	0
46	DEMAND	(32)	(20)	(1)	(7)	(2)	(2)	0	(32)	0	0
47	CUSTOMER	(11)	(7)	(1)	(1)	0	0	(2)	(11)	0	0
48	CUSTOMER ACCOUNTS	(24)	(21)	(2)	(1)	0	0	0	(24)	0	0
49	CUSTOMER ASSISTANCE	(24)	(14)	(4)	(5)	0	(1)	0	(24)	0	0
50	CUSTOMER	(24)	(14)	(4)	(5)	0	(1)	0	(24)	0	0
51	ENERGY	0	0	0	0	0	0	0	0	0	0
52	TOTAL INJ. & DAM. RES.	(193)	(117)	(10)	(36)	(10)	(15)	(2)	(190)	(3)	0
53	DEMAND	(127)	(72)	(3)	(27)	(9)	(13)	0	(124)	(3)	0
54	CUSTOMER	(59)	(42)	(7)	(7)	0	(1)	(2)	(59)	0	0
55	ENERGY	(7)	(3)	0	(2)	(1)	(1)	0	(7)	0	0
	UNAMORT. PLANT ACQ. ADJ.										
56	PRODUCTION	1,107	453	23	179	55	103	4	817	24	266
	RETAIL JURISDICTION										
57	DEMAND		422	21	164	50	94	3	754		
58	ENERGY		31	2	15	5	9	1	63		
59	TRANSMISSION	30	12	1	5	1	3	0	22	1	7
60	DISTRIBUTION	0	0	0	0	0	0	0	0	0	0
61	DEMAND	0	0	0	0	0	0	0	0	0	0
62	CUSTOMER	0	0	0	0	0	0	0	0	0	0
63	TOTAL UNAMORT PLNT ACQ. ADJ.	1,137	465	24	184	56	106	4	839	25	273
64	DEMAND	1,074	434	22	169	51	97	3	776	25	273
65	CUSTOMER	0	0	0	0	0	0	0	0	0	0
66	ENERGY	63	31	2	15	5	9	1	63	0	0
67	CUSTOMER ADVANCES FOR CONST.	0	0	0	0	0	0	0	0	0	0
68	TOTAL OTHER ADDITIONS	58,132	31,213	1,619	11,697	3,414	6,185	1,029	55,157	1,277	1,698
69	DEMAND	53,457	28,708	1,426	11,017	3,222	5,829	281	50,483	1,276	1,698
70	CUSTOMER	2,344	1,370	131	117	5	4	716	2,343	1	0
71	ENERGY	2,331	1,135	62	563	187	352	32	2,331	0	0

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GULF POWER COMPANY
12 MONTHS ENDED DECEMBER 31, 2017
12/13 DEMAND ALLOCATION
ANALYSIS OF OTHER RATE BASE ITEMS

<u>Line No.</u>	<u>Fnt Label</u>	<u>Description</u>
1	(A)	Functional totals provided by Gulf Power Company. Allocated per corresponding Gross Plant excluding UPS. UPS directly assigned.
2	(B)	Functional totals provided by Gulf Power Company. Allocated per corresponding Gross Plant.
3	(B)	
4	(B)	
5	(B)	
6	(B)	
7	(B)	
8	(C)	Allocated per corresponding Operations and Maintenance expense.
9	(C)	
10	(C)	
11	(C)	
16	(A)	
17	(B)	
18	(B)	
19	(B)	
20	(B)	
21	(B)	
22	(B)	
27	(B)	
28	(B)	
29	(B)	
30	(B)	
31	(B)	
33	(B)	
34	(B)	
35	(B)	
41	(D)	Allocated per Total Salaries and Wages, including UPS Production Salaries and Wages of \$660.
42	(E)	Allocated per corresponding Salaries and Wages.
43	(E)	
44	(D)	
45	(E)	
46	(E)	
47	(E)	
48	(E)	
49	(E)	
50	(E)	
51	(E)	
56	(A)	
57	(B)	
58	(B)	
59	(A)	
60	(B)	
61	(B)	
62	(B)	
67	(F)	Specific Assignment.

GULF POWER COMPANY
12 MONTHS ENDING DECEMBER 31, 2017
12/13 DEMAND ALLOCATION
SCHEDULE 3.00 - ANALYSIS OF REVENUES
(\$000s)

LINE NO. (1)	DESCRIPTION (2)	TOTAL ELECTRIC SYSTEM (3)	RATE CLASS RESIDENTIAL (4)	RATE CLASS GS (5)	RATE CLASS GSD/GSDT (6)	RATE CLASS LP/LPT (7)	RATE CLASS MAJOR ACCTS (8)	RATE CLASS OS (9)	TOTAL RETAIL SERVICE (10)	WHOLESALE (11)	UNIT POWER SALES (12)
REVENUE FROM SALES											
1	BASE RATE REV. FROM SALES	569,849	335,572	22,721	111,050	28,468	39,816	18,253	555,880	13,969	0
2	FUEL, ECCR, PPCC, ECRC REVENUES	0	0	0	0	0	0	0	0	0	0
3	NET REVENUE EXCLUDING FUEL	569,849	335,572	22,721	111,050	28,468	39,816	18,253	555,880	13,969	0
OTHER OPERATING REVENUES											
451-MISC. SERVICE REVENUES											
4	RESTORATION FEE	1,469	1,440	25	4	0	0	0	1,469	0	0
5	AFTER HOURS FEE	168	167	1	0	0	0	0	168	0	0
6	INACCURATE METER FEE	19	17	1	1	0	0	0	19	0	0
7	RECONNECTION FEE	2,943	2,943	0	0	0	0	0	2,943	0	0
8	FRANCHISE FEES	41,767	25,214	1,707	8,344	2,139	2,992	1,371	41,767	0	0
9	INSTALL. & REM.-TEMP SERV	0	0	0	0	0	0	0	0	0	0
10	CONNECTION FEES	155	155	0	0	0	0	0	155	0	0
11	COLLECTION CHARGES	591	475	79	37	0	0	0	591	0	0
12	INVESTIGATIVE CHARGES	27	27	0	0	0	0	0	27	0	0
13	RETURN CHECK CHARGE	268	256	6	6	0	0	0	268	0	0
14	TOTAL ACCOUNT 451	47,407	30,694	1,819	8,392	2,139	2,992	1,371	47,407	0	0
454-RENT FROM ELEC. PROP.											
15	EQUIPMENT RENTAL	2,022	1,327	66	469	83	51	26	2,022	0	0
16	METER TREATER RENTAL	220	212	6	2	0	0	0	220	0	0
17	POLE ATTACHMENT RENTAL	3,054	1,905	94	674	154	189	38	3,054	0	0
18	MICROWAVE TRANSPORT	1,112	674	60	200	50	91	19	1,094	18	0
19	RENT FROM PLANT DANIEL	20	11	1	4	1	2	0	19	1	0
20	MISCELLANEOUS RENTS	576	349	31	104	26	47	10	567	9	0
21	TOTAL ACCOUNT 454	7,004	4,478	258	1,453	314	380	93	6,976	28	0
22	455-INTERDEPART. RENTAL	0	0	0	0	0	0	0	0	0	0
23	456-OTHER ELECTRIC REVENUES	6,732	3,659	182	1,423	435	816	29	6,544	188	0
24	456-GULF POWER ENERGY SERVICES REVENUES	3,357	0	0	0	1,309	2,048	0	3,357	0	0
25	456 - FPU SERVICE PAYMENTS	4,005	0	0	0	0	0	0	0	4,005	0
26	456 - BLOUNTSTOWN SERVICE PAYMENTS	131	70	4	28	8	16	1	127	4	0
27	TOTAL ACCOUNT 456	14,225	3,729	186	1,451	1,752	2,880	30	10,028	4,197	0
28	REV. NONASSOC. CO.-DEMAND	11,973	0	0	0	0	0	0	0	0	11,973
29	REV. NONASSOC. CO.-ENERGY	19,625	8,833	484	4,385	1,450	2,740	250	18,142	537	946
30	TOTAL REV. NONASSOC. CO.	31,598	8,833	484	4,385	1,450	2,740	250	18,142	537	12,919
31	TOTAL OTHER OPER. REVENUE	100,234	47,734	2,747	15,681	5,655	8,992	1,744	82,553	4,762	12,919
ADJUSTMENTS TO REVENUES											
32	FRANCHISE FEE REVENUES	(41,767)	(25,214)	(1,707)	(8,344)	(2,139)	(2,992)	(1,371)	(41,767)	(0)	0
33	NET ADJUSTMENT TO REVENUES	(41,767)	(25,214)	(1,707)	(8,344)	(2,139)	(2,992)	(1,371)	(41,767)	(0)	0
34	TOTAL ADJUSTED REVENUES	628,316	358,092	23,761	118,387	31,984	45,816	18,626	596,666	18,731	12,919

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GULF POWER COMPANY
12 MONTHS ENDED DECEMBER 31, 2017
12/13 DEMAND ALLOCATION
ANALYSIS OF REVENUES

<u>Line No.</u>	<u>Ftnt Label</u>	<u>Description</u>
1	(A)	Provided by Gulf Power Company.
2	(B)	Allocated per Retail MWH Sales.
4	(A)	
5	(A)	
6	(A)	
7	(A)	
8	(C)	Allocated per retail revenue from sales.
9	(A)	
10	(A)	
11	(A)	
12	(A)	
13	(A)	
15	(D)	Allocated per Level 5 Demand Allocator
16	(A)	
17	(E)	Allocated per Distribution Gross Plant in Account 364.
18	(F)	Allocated per Total Salaries and Wages.
19	(G)	Allocated per Level 2 Demand Allocator; UPS directly assigned.
20	(F)	
22	(F)	
23	(G)	
24	(H)	Provided by Gulf Power Company and assigned to Rate Class LP/LPT.
25	(I)	Assigned to FPU.
26	(G)	
28	(G)	
29	(J)	Allocated per Level 1 Energy Allocator; UPS directly assigned.
32	(C)	

GULF POWER COMPANY
12 MONTHS ENDING DECEMBER 31, 2017
12/13 DEMAND ALLOCATION
SCHEDULE 4.10 - ANALYSIS OF OPERATIONS AND MAINTENANCE EXPENSE
(\$000s)

LINE NO. (1)	DESCRIPTION (2)	TOTAL ELECTRIC SYSTEM (3)	RATE CLASS RESIDENTIAL (4)	RATE CLASS GS (5)	RATE CLASS GSD/GSDT (6)	RATE CLASS LP/LPT (7)	RATE CLASS MAJOR ACCTS (8)	RATE CLASS OS (9)	TOTAL RETAIL SERVICE (10)	WHOLESALE (11)	UNIT POWER SALES (12)
PRODUCTION O & M EXPENSES											

STEAM POWER GENERATION											

	OPERATIONS										
1	500-SUPERVISION	12,315	6,633	330	2,580	788	1,481	53	11,865	341	109
2	501-ENERGY RELATED	180,721	82,231	4,501	40,826	13,495	25,507	2,330	168,890	5,001	6,830
3	501-FUEL REMOVAL	(174,918)	(79,538)	(4,354)	(39,489)	(13,053)	(24,672)	(2,254)	(163,360)	(4,837)	(6,721)
4	501-NET	5,803	2,693	147	1,337	442	835	76	5,530	164	109
	502-STEAM										
5	DEMAND RELATED	2,652	1,402	70	545	167	313	11	2,508	72	72
6	ENERGY RELATED	4,328	1,950	107	968	320	605	55	4,005	119	204
7	TOTAL ACCOUNT 502	6,980	3,352	177	1,513	487	918	66	6,513	191	276
	505-ELECTRIC EXPENSES										
8	DEMAND RELATED	3,449	1,848	92	718	219	412	15	3,304	95	50
9	ENERGY RELATED	328	156	8	77	25	47	4	317	9	2
10	TOTAL ACCOUNT 505	3,777	2,004	100	795	244	459	19	3,621	104	52
	506-MISCELLANEOUS										
11	DEMAND RELATED	16,123	8,590	427	3,341	1,020	1,918	69	15,365	442	316
12	ENERGY RELATED	0	0	0	0	0	0	0	0	0	0
13	TOTAL ACCOUNT 506	16,123	8,590	427	3,341	1,020	1,918	69	15,365	442	316
14	507-RENTS	0	0	0	0	0	0	0	0	0	0
15	509-ALLOWANCES	19	10	0	4	1	3	0	18	1	0
16	TOTAL STEAM OPERATIONS	45,017	23,282	1,181	9,570	2,982	5,614	283	42,912	1,243	862
	MAINTENANCE										
17	510-SUPERVISION	10,892	5,770	287	2,244	685	1,289	46	10,321	297	274
18	511-STRUCTURES	5,673	2,987	148	1,162	355	667	24	5,343	154	176
	512-BOILER PLANT										
19	DEMAND RELATED	6,336	3,368	167	1,310	400	752	27	6,024	173	139
20	ENERGY RELATED	25,638	11,662	638	5,790	1,914	3,617	330	23,951	709	978
21	TOTAL ACCOUNT 512	31,974	15,030	805	7,100	2,314	4,369	357	29,975	882	1,117
	513-ELECTRIC PLANT										
22	DEMAND RELATED	2,122	1,154	57	448	137	257	9	2,062	59	1
23	ENERGY RELATED	8,308	3,842	210	1,907	630	1,191	109	7,889	234	185
24	TOTAL ACCOUNT 513	10,430	4,996	267	2,355	767	1,448	118	9,951	293	186

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GULF POWER COMPANY
 12 MONTHS ENDING DECEMBER 31, 2017
 12/13 DEMAND ALLOCATION
 SCHEDULE 4.10 - ANALYSIS OF OPERATIONS AND MAINTENANCE EXPENSE
 (\$000s)

LINE NO. (1)	DESCRIPTION (2)	TOTAL ELECTRIC SYSTEM (3)	RATE CLASS RESIDENTIAL (4)	RATE CLASS GS (5)	RATE CLASS GSD/GSDT (6)	RATE CLASS LP/LPT (7)	RATE CLASS MAJOR ACCTS (8)	RATE CLASS OS (9)	TOTAL RETAIL SERVICE (10)	WHOLESALE (11)	UNIT POWER SALES (12)
25	514-MISCELLANEOUS DEMAND RELATED	3,154	1,681	84	654	200	375	13	3,007	87	60
26	ENERGY RELATED	0	0	0	0	0	0	0	0	0	0
27	TOTAL ACCOUNT 514	3,154	1,681	84	654	200	375	13	3,007	87	60
28	TOTAL MAINTENANCE	62,123	30,464	1,591	13,515	4,321	8,148	558	58,597	1,713	1,813
29	TOTAL STEAM POWER GENERATION	107,140	53,746	2,772	23,085	7,303	13,762	841	101,509	2,956	2,675
OTHER POWER GENERATION											

OPERATION											
30	546-SUPERVISION	1,756	955	47	371	113	213	8	1,707	49	0
31	547-ENERGY RELATED	712	337	18	167	55	105	10	692	20	0
32	547-FUEL	306,882	145,120	7,944	72,049	23,815	45,016	4,112	298,056	8,826	0
33	547-FUEL REMOVAL	(306,882)	(145,120)	(7,944)	(72,049)	(23,815)	(45,016)	(4,112)	(298,056)	(8,826)	0
34	547-NET FUEL	0	0	0	0	0	0	0	0	0	0
548-GENERATION EXPENSES											
35	DEMAND	507	276	14	107	33	61	2	493	14	0
36	ENERGY	0	0	0	0	0	0	0	0	0	0
37	TOTAL ACCOUNT 548	507	276	14	107	33	61	2	493	14	0
549-MISCELLANEOUS PLANT											
38	DEMAND	2,602	1,415	70	550	168	315	11	2,529	73	0
39	ENERGY	0	0	0	0	0	0	0	0	0	0
40	TOTAL ACCOUNT 549	2,602	1,415	70	550	168	315	11	2,529	73	0
41	TOTAL OPERATION	5,577	2,983	149	1,195	369	694	31	5,421	156	0
MAINTENANCE											
42	551-SUPERVISION	672	365	18	142	43	82	3	653	19	0
552-STRUCTURES											
43	DEMAND	373	203	10	79	24	45	2	363	10	0
44	ENERGY	0	0	0	0	0	0	0	0	0	0
45	TOTAL ACCOUNT 552	373	203	10	79	24	45	2	363	10	0

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GULF POWER COMPANY
12 MONTHS ENDING DECEMBER 31, 2017
12/13 DEMAND ALLOCATION
SCHEDULE 4.10 - ANALYSIS OF OPERATIONS AND MAINTENANCE EXPENSE
(\$000s)

LINE NO. (1)	DESCRIPTION (2)	TOTAL ELECTRIC SYSTEM (3)	RATE CLASS RESIDENTIAL (4)	RATE CLASS GS (5)	RATE CLASS GSD/GSDT (6)	RATE CLASS LP/LPT (7)	RATE CLASS MAJOR ACCTS (8)	RATE CLASS OS (9)	TOTAL RETAIL SERVICE (10)	WHOLESALE (11)	UNIT POWER SALES (12)
46	553-ELECTRIC PLANT DEMAND	811	441	22	171	52	98	4	788	23	0
47	ENERGY	5,067	2,395	131	1,190	393	744	68	4,921	146	0
48	TOTAL ACCOUNT 553	5,878	2,836	153	1,361	445	842	72	5,709	169	0
49	554-MISCELLANEOUS PLANT DEMAND	780	425	21	165	50	94	3	758	22	0
50	ENERGY	0	0	0	0	0	0	0	0	0	0
51	TOTAL ACCOUNT 554	780	425	21	165	50	94	3	758	22	0
52	TOTAL MAINTENANCE	7,703	3,829	202	1,747	562	1,063	80	7,483	220	0
53	TOTAL OTHER GEN. EXPENSE	13,280	6,812	351	2,942	931	1,757	111	12,904	376	0
54	TOTAL GENERATION EXPENSES	120,420	60,558	3,123	26,027	8,234	15,519	952	114,413	3,332	2,675
55	DEMAND	70,217	37,513	1,864	14,587	4,454	8,372	300	67,090	1,930	1,197
56	ENERGY	50,203	23,045	1,259	11,440	3,780	7,147	652	47,323	1,402	1,478
OTHER PRODUCTION EXPENSE											
57	555-PURCHASED POWER	25,967	12,280	672	6,096	2,015	3,809	348	25,220	747	0
58	DEMAND	0	0	0	0	0	0	0	0	0	0
59	ENERGY	25,967	12,280	672	6,096	2,015	3,809	348	25,220	747	0
60	FUEL REMOVAL	(25,967)	(12,280)	(672)	(6,096)	(2,015)	(3,809)	(348)	(25,220)	(747)	0
61	NET ENERGY	0	0	0	0	0	0	0	0	0	0
62	NET TOTAL ACCOUNT 555	0	0	0	0	0	0	0	0	0	0
63	556-SYSTEM CONTROL DEMAND	1,987	1,079	54	420	128	241	9	1,931	56	0
64	ENERGY	0	0	0	0	0	0	0	0	0	0
65	TOTAL ACCOUNT 556	1,987	1,079	54	420	128	241	9	1,931	56	0
66	557-OTHER EXPENSES DEMAND	2,423	1,317	65	512	156	294	11	2,355	68	0
67	ENERGY	0	0	0	0	0	0	0	0	0	0
68	TOTAL ACCOUNT 557	2,423	1,317	65	512	156	294	11	2,355	68	0
69	TOTAL OTHER PROD. EXPENSE	4,410	2,396	119	932	284	535	20	4,286	124	0
70	DEMAND	4,410	2,396	119	932	284	535	20	4,286	124	0
71	ENERGY	0	0	0	0	0	0	0	0	0	0
72	TOTAL PRODUCTION EXPENSES	124,830	62,954	3,242	26,959	8,518	16,054	972	118,699	3,456	2,675
73	DEMAND	74,627	39,909	1,983	15,519	4,738	8,907	320	71,376	2,054	1,197
74	ENERGY	50,203	23,045	1,259	11,440	3,780	7,147	652	47,323	1,402	1,478

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GULF POWER COMPANY
 12 MONTHS ENDING DECEMBER 31, 2017
 12/13 DEMAND ALLOCATION
 SCHEDULE 4.10 - ANALYSIS OF OPERATIONS AND MAINTENANCE EXPENSE
 (\$000s)

LINE NO. (1)	DESCRIPTION (2)	TOTAL ELECTRIC SYSTEM (3)	RATE CLASS RESIDENTIAL (4)	RATE CLASS GS (5)	RATE CLASS GSD/GSDT (6)	RATE CLASS LP/LPT (7)	RATE CLASS MAJOR ACCTS (8)	RATE CLASS OS (9)	TOTAL RETAIL SERVICE (10)	WHOLESALE (11)	UNIT POWER SALES (12)
TRANSMISSION O & M EXPENSE											

OPERATION											
75	561-LOAD DISPATCHING	3,793	2,061	102	802	245	460	17	3,687	106	0
76	562-STATION	45	25	1	10	3	5	0	44	1	0
77	563-OVERHEAD LINES	219	119	6	46	14	27	1	213	6	0
78	564-UNDERGROUND LINES	0	0	0	0	0	0	0	0	0	0
79	565-TRANS. OF ELEC. BY OTHERS	(264)	(144)	(7)	(56)	(17)	(32)	(1)	(257)	(7)	0
80	SUBTOTAL	3,793	2,061	102	802	245	460	17	3,687	106	0
81	560-SUPERVISION	2,419	1,315	65	511	156	293	11	2,351	68	0
82	566-MISCELLANEOUS	1,462	795	39	309	94	177	7	1,421	41	0
83	567-RENTS	1,269	690	34	268	82	154	6	1,234	35	0
84	TOTAL OPERATIONS	8,943	4,861	240	1,890	577	1,084	41	8,693	250	0
MAINTENANCE											
85	569-STRUCTURES	972	528	26	206	63	118	4	945	27	0
86	570-STATION EQUIPMENT	888	490	24	190	56	104	4	868	20	0
87	571-OVERHEAD LINES	4,248	2,307	115	898	274	516	19	4,129	119	0
88	SUBTOTAL	6,108	3,325	165	1,294	393	738	27	5,942	166	0
89	568-SUPERVISION	1,396	759	38	296	90	169	6	1,358	38	0
90	573-MISCELLANEOUS	121	66	3	26	8	14	1	118	3	0
91	TOTAL MAINTENANCE	7,625	4,150	206	1,616	491	921	34	7,418	207	0
92	TOTAL TRANSMISSION EXPENSE	16,568	9,011	446	3,506	1,068	2,005	75	16,111	457	0
DISTRIBUTION O & M EXPENSE											

OPERATIONS											
93	581-LOAD DISPATCHING	1,226	713	36	278	71	122	6	1,226	0	0
94	582-STATION	438	231	12	90	30	65	2	430	8	0

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GULF POWER COMPANY
 12 MONTHS ENDING DECEMBER 31, 2017
 12/13 DEMAND ALLOCATION
 SCHEDULE 4.10 - ANALYSIS OF OPERATIONS AND MAINTENANCE EXPENSE
 (\$000s)

LINE NO. (1)	DESCRIPTION (2)	TOTAL ELECTRIC SYSTEM (3)	RATE CLASS RESIDENTIAL (4)	RATE CLASS GS (5)	RATE CLASS GSD/GSDT (6)	RATE CLASS LP/LPT (7)	RATE CLASS MAJOR ACCTS (8)	RATE CLASS OS (9)	TOTAL RETAIL SERVICE (10)	WHOLESALE (11)	UNIT POWER SALES (12)
	583-OVERHEAD LINES										
95	DEMAND	3,195	2,047	101	722	146	138	41	3,195	0	0
96	CUSTOMER	0	(1)	0	1	0	0	0	0	0	0
97	TOTAL ACCOUNT 583	3,195	2,046	101	723	146	138	41	3,195	0	0
	584-UNDERGROUND LINES										
98	DEMAND	1,138	728	36	259	52	49	14	1,138	0	0
99	CUSTOMER	0	1	0	(1)	0	0	0	0	0	0
100	TOTAL ACCOUNT 584	1,138	729	36	258	52	49	14	1,138	0	0
101	585-STREET LIGHTING	674	0	0	0	0	0	674	674	0	0
102	586-METER	1,302	963	137	180	9	8	3	1,300	2	0
103	586-OTHER MISC. REVS.	1,239	1,239	0	0	0	0	0	1,239	0	0
104	TOTAL ACCOUNT 586	2,541	2,202	137	180	9	8	3	2,539	2	0
105	587-CUSTOMER INSTAL.	2,083	1,857	144	81	1	0	0	2,083	0	0
106	587-OTHER MISC. REVS.	17	17	0	0	0	0	0	17	0	0
107	TOTAL ACCOUNT 587	2,100	1,874	144	81	1	0	0	2,100	0	0
108	SUBTOTAL	11,312	7,795	466	1,610	309	382	740	11,302	10	0
109	DEMAND	5,997	3,719	185	1,349	299	374	63	5,989	8	0
110	CUSTOMER	5,315	4,076	281	261	10	8	677	5,313	2	0
	580-SUPERVISION										
111	DEMAND	3,971	2,463	122	893	198	248	42	3,966	5	0
112	CUSTOMER	3,519	2,699	186	173	7	5	448	3,518	1	0
113	TOTAL ACCOUNT 580	7,490	5,162	308	1,066	205	253	490	7,484	6	0
	588-MISCELLANEOUS										
114	DEMAND	2,631	1,632	81	591	131	164	28	2,627	4	0
115	CUSTOMER	2,331	1,789	123	114	4	3	297	2,330	1	0
116	TOTAL ACCOUNT 588	4,962	3,421	204	705	135	167	325	4,957	5	0
	589-RENTS										
117	DEMAND	0	0	0	0	0	0	0	0	0	0
118	CUSTOMER	0	0	0	0	0	0	0	0	0	0
119	TOTAL ACCOUNT 589	0	0	0	0	0	0	0	0	0	0
120	TOTAL OPERATION	23,764	16,378	978	3,381	649	802	1,555	23,743	21	0
	MAINTENANCE										
121	591-STRUCTURES	271	145	7	56	19	37	1	265	6	0
122	592-STATION EQUIPMENT	1,199	633	31	246	82	180	5	1,177	22	0

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GULF POWER COMPANY
 12 MONTHS ENDING DECEMBER 31, 2017
 12/13 DEMAND ALLOCATION
 SCHEDULE 4.10 - ANALYSIS OF OPERATIONS AND MAINTENANCE EXPENSE
 (\$000s)

LINE NO. (1)	DESCRIPTION (2)	TOTAL ELECTRIC SYSTEM (3)	RATE CLASS RESIDENTIAL (4)	RATE CLASS GS (5)	RATE CLASS GSD/GSDT (6)	RATE CLASS LP/LPT (7)	RATE CLASS MAJOR ACCTS (8)	RATE CLASS OS (9)	TOTAL RETAIL SERVICE (10)	WHOLESALE (11)	UNIT POWER SALES (12)
123	593-OVHD LINES - MISC REVS	0	0	0	0	0	0	0	0	0	0
124	593-OVERHEAD LINES DEMAND	12,336	7,689	380	2,724	624	766	153	12,336	0	0
125	CUSTOMER	0	0	0	0	0	0	0	0	0	0
126	SUBTOTAL OVERHEAD LINES	12,336	7,689	380	2,724	624	766	153	12,336	0	0
127	TOTAL ACCOUNT 593	12,336	7,689	380	2,724	624	766	153	12,336	0	0
128	594-UNDERGROUND LINES DEMAND	1,640	1,025	51	363	82	99	20	1,640	0	0
129	CUSTOMER	0	0	0	0	0	0	0	0	0	0
130	TOTAL ACCOUNT 594	1,640	1,025	51	363	82	99	20	1,640	0	0
131	595-LINE TRANSFORMERS DEMAND	1,106	719	35	254	48	36	14	1,106	0	0
132	CUSTOMER	0	0	0	0	0	0	0	0	0	0
133	TOTAL ACCOUNT 595	1,106	719	35	254	48	36	14	1,106	0	0
134	596-STREET LIGHTING	624	0	0	0	0	0	624	624	0	0
135	597-METERS	181	135	19	25	1	1	0	181	0	0
136	SUBTOTAL	17,357	10,346	523	3,668	856	1,119	817	17,329	28	0
137	DEMAND	16,552	10,211	504	3,643	855	1,118	193	16,524	28	0
138	CUSTOMER	805	135	19	25	1	1	624	805	0	0
139	590-SUPERVISION DEMAND	4,020	2,479	122	885	208	272	47	4,013	7	0
140	CUSTOMER	196	33	5	6	0	0	152	196	0	0
141	TOTAL ACCOUNT 590	4,216	2,512	127	891	208	272	199	4,209	7	0
142	598-MISCELLANEOUS DEMAND	509	314	15	112	26	35	6	508	1	0
143	CUSTOMER	25	4	1	1	0	0	19	25	0	0
144	TOTAL ACCOUNT 598	534	318	16	113	26	35	25	533	1	0
145	TOTAL MAINTENANCE	22,107	13,176	666	4,672	1,090	1,426	1,041	22,071	36	0
146	TOTAL DISTRIBUTION EXPENSE	45,871	29,554	1,644	8,053	1,739	2,228	2,596	45,814	57	0
147	TOTAL DEMAND	33,680	20,818	1,029	7,473	1,717	2,211	379	33,627	53	0
148	TOTAL CUSTOMER	12,191	8,736	615	580	22	17	2,217	12,187	4	0
149	CUSTOMER ACCOUNTS EXPENSE	23,735	20,576	1,599	904	28	122	317	23,546	189	0

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GULF POWER COMPANY
12 MONTHS ENDING DECEMBER 31, 2017
12/13 DEMAND ALLOCATION
SCHEDULE 4.10 - ANALYSIS OF OPERATIONS AND MAINTENANCE EXPENSE
(\$000s)

LINE NO. (1)	DESCRIPTION (2)	TOTAL ELECTRIC SYSTEM (3)	RATE CLASS RESIDENTIAL (4)	RATE CLASS GS (5)	RATE CLASS GSD/GSDT (6)	RATE CLASS LP/LPT (7)	RATE CLASS MAJOR ACCTS (8)	RATE CLASS OS (9)	TOTAL RETAIL SERVICE (10)	WHOLESALE (11)	UNIT POWER SALES (12)
----- CUSTOMER ASSISTANCE EXPENSE -----											
150	907/911-SUPERVISION	1,650	1,446	130	73	1	0	0	1,650	0	0
	908/912-CUSTOMER ASSISTANCE										
151	RESIDENTIAL	6,248	6,248	0	0	0	0	0	6,248	0	0
152	COMMERCIAL	3,728	0	2,381	1,328	14	5	0	3,728	0	0
153	TOTAL INDUSTRIAL	5,867	0	171	1,336	1,575	2,785	0	5,867	0	0
154	INDUSTRIAL - GULF POWER ENERGY SRVS	3,527	0	0	0	1,376	2,151	0	3,527	0	0
155	NET INDUSTRIAL OF GULF POWER ENERGY SRVS	2,340	0	171	1,336	199	634	0	2,340	0	0
156	STREET LIGHTING	0	0	0	0	0	0	0	0	0	0
157	TOTAL ACCOUNT 908/912	15,843	6,248	2,552	2,664	1,589	2,790	0	15,843	0	0
158	909/913-ADVERTISING	557	429	25	67	9	27	0	557	0	0
159	910-MISCELLANEOUS	90	79	7	4	0	0	0	90	0	0
160	ENERGY CONSERVATION	9,626	8,079	825	613	29	80	0	9,626	0	0
161	ECCR ADJUSTMENT	(9,626)	(8,079)	(825)	(613)	(29)	(80)	0	(9,626)	0	0
162	NET ENERGY COST CONSER.	0	0	0	0	0	0	0	0	0	0
163	TOTAL CUSTOMER ASSISTANCE	18,140	8,202	2,714	2,808	1,599	2,817	0	18,140	0	0
----- ADMIN. & GENERAL EXPENSE -----											
164	924-PROPERTY INSURANCE										
	PRODUCTION	5,288	2,815	140	1,116	343	644	26	5,084	148	56
	RETAIL JURISDICTION										
165	DEMAND		2,624	130	1,021	312	585	21	4,693		
166	ENERGY		191	10	95	31	59	5	391		
167	TRANSMISSION	1,543	842	42	328	99	184	7	1,502	40	1
168	DISTRIBUTION	6,623	3,998	237	1,221	279	391	473	6,599	24	0
169	DEMAND	5,233	3,181	157	1,150	276	390	55	5,209	24	0
170	CUSTOMER	1,390	817	80	71	3	1	418	1,390	0	0
171	CUSTOMER ACCOUNTS	81	71	5	3	0	0	1	80	1	0
172	CUSTOMER ASSISTANCE	82	37	12	13	7	13	0	82	0	0
173	CUSTOMER	82	37	12	13	7	13	0	82	0	0
174	ENERGY	0	0	0	0	0	0	0	0	0	0
175	TOTAL ACCOUNT 924	13,617	7,763	436	2,681	728	1,232	507	13,347	213	57
176	DEMAND	11,673	6,647	329	2,499	687	1,159	83	11,404	212	57
177	CUSTOMER	1,553	925	97	87	10	14	419	1,552	1	0
178	ENERGY	391	191	10	95	31	59	5	391	0	0
	REG. COMM. EXP. & UNCOLL.										
179	STATE & FEDERAL	3,100	1,586	107	525	135	189	86	2,628	472	0
180	UNCOLLECTIBLE EXP.	3,994	3,565	277	150	2	0	0	3,994	0	0
181	TOTAL REG. COMM. & UNCOLL.	7,094	5,151	384	675	137	189	86	6,622	472	0
182	OTHER INDUSTRY DUES	578	279	15	139	47	90	8	578	0	0

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GULF POWER COMPANY
 12 MONTHS ENDING DECEMBER 31, 2017
 12/13 DEMAND ALLOCATION
 SCHEDULE 4.10 - ANALYSIS OF OPERATIONS AND MAINTENANCE EXPENSE
 (\$000s)

LINE NO. (1)	DESCRIPTION (2)	TOTAL ELECTRIC SYSTEM (3)	RATE CLASS RESIDENTIAL (4)	RATE CLASS GS (5)	RATE CLASS GSD/GSDT (6)	RATE CLASS LP/LPT (7)	RATE CLASS MAJOR ACCTS (8)	RATE CLASS OS (9)	TOTAL RETAIL SERVICE (10)	WHOLESALE (11)	UNIT POWER SALES (12)
183	MISC. A & G - OTHER REVS.	1	1	0	0	0	0	0	1	0	0
184	MISC. A & G - GULF POWER ENERGY SRVC OH	(170)	0	0	0	(66)	(104)	0	(170)	0	0
185	MISCELLANEOUS A & G	72,832	43,837	3,913	13,008	3,240	5,906	1,228	71,132	1,149	551
186	DEMAND	47,697	26,468	1,314	10,076	2,877	5,048	288	46,071	1,075	551
187	CUSTOMER	22,567	16,119	2,531	2,311	158	470	904	22,493	74	0
188	ENERGY	2,568	1,250	68	621	205	388	36	2,568	0	0
189	TOTAL MISCELLANEOUS A & G	72,663	43,838	3,913	13,008	3,174	5,802	1,228	70,963	1,149	551
190	DEMAND	47,697	26,468	1,314	10,076	2,877	5,048	288	46,071	1,075	551
191	CUSTOMER	22,398	16,120	2,531	2,311	92	366	904	22,324	74	0
192	ENERGY	2,568	1,250	68	621	205	388	36	2,568	0	0
193	TOTAL ADMIN. & GENERAL	93,952	57,031	4,748	16,503	4,086	7,313	1,829	91,510	1,834	608
194	TOTAL OPER. & MAINTENANCE	323,096	187,328	14,393	58,733	17,038	30,539	5,789	313,820	5,993	3,283
195	DEMAND	184,245	102,853	5,101	39,073	11,087	19,330	1,145	178,589	3,851	1,805
196	ENERGY	53,740	24,765	1,352	12,295	4,063	7,684	701	50,860	1,402	1,478
197	CUSTOMER	78,017	54,559	7,556	6,690	1,751	3,336	3,857	77,749	268	0
198	REVENUE	7,094	5,151	384	675	137	189	86	6,622	472	0

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GULF POWER COMPANY
12 MONTHS ENDED DECEMBER 31, 2017
12/13 DEMAND ALLOCATION
ANALYSIS OF OPERATIONS AND MAINTENANCE EXPENSE

<u>Line No.</u>	<u>Ftnt Label</u>	<u>Description</u>
1	(A)	Allocated per Level 1 Demand Allocator; UPS directly assigned.
2	(B)	Allocated per Level 1 Energy Allocator; UPS directly assigned.
3	(B)	
5	(A)	
6	(B)	
8	(A)	
9	(B)	
11	(A)	
12	(B)	
14	(C)	Allocated per Level 2 Demand Allocator; UPS directly assigned.
15	(B)	
17	(A)	
18	(A)	
19	(A)	
20	(B)	
22	(A)	
23	(B)	
25	(A)	
26	(B)	
30	(D)	Allocated per Level 1 Demand Allocator.
31	(E)	Allocated per Level 1 Energy Allocator.
32	(E)	
33	(E)	
35	(D)	
36	(E)	
38	(D)	
39	(E)	
42	(D)	
43	(D)	
44	(E)	
46	(D)	
47	(E)	
49	(D)	
50	(E)	
58	(A)	
59	(B)	
60	(B)	

GULF POWER COMPANY
12 MONTHS ENDED DECEMBER 31, 2017
12/13 DEMAND ALLOCATION
ANALYSIS OF OPERATIONS AND MAINTENANCE EXPENSE

<u>Line No.</u>	<u>Ftnt Label</u>	<u>Description</u>
63	(F)	Allocated per sum of Generation Demand Expenses and Purchased Power Demand Expenses.
64	(E)	
66	(D)	
67	(E)	
75	(C)	
76	(G)	Allocated per Transmission Substations Gross Plant; UPS directly assigned.
77	(H)	Allocated per Transmission Lines Gross Plant; UPS directly assigned.
78	(I)	Allocated per Transmission Account 358 Gross Plant.
79	(D)	
81	(J)	Allocated per Subtotal of Transmission Operations O & M Expense; UPS directly assigned.
82	(J)	
83	(J)	
85	(K)	Allocated per sum of Transmission Accounts 352, 354, and 355 Gross Plant; UPS directly assigned.
86	(L)	Allocated per Transmission Account 353 Gross Plant; UPS directly assigned.
87	(H)	
89	(M)	Allocated per Subtotal of Transmission Maintenance O & M Expense; UPS directly assigned.
90	(M)	
93	(N)	Allocated per Level 3 Demand Allocator.
94	(O)	Allocated per Distribution Substations Gross Plant.
95	(P)	Allocated per corresponding Distribution Gross Plant Accounts 365 and 368.
96	(P)	
98	(Q)	Allocated per corresponding Distribution Gross Plant Accounts 367 and 368.
99	(Q)	
101	(R)	Allocated per Distribution Account 373 Gross Plant.
102	(S)	Allocated per Distribution Account 370 Gross Plant.
103	(T)	Per analysis of information provided by Gulf Power Company.
105	(U)	Allocated per Distribution Account 369 Gross Plant.
106	(T)	
111	(V)	Allocated per corresponding Subtotal of Distribution Operations O & M.
112	(V)	
114	(V)	
115	(V)	

GULF POWER COMPANY
12 MONTHS ENDED DECEMBER 31, 2017
12/13 DEMAND ALLOCATION
ANALYSIS OF OPERATIONS AND MAINTENANCE EXPENSE

<u>Line No.</u>	<u>Ftnt Label</u>	<u>Description</u>
117	(V)	
118	(V)	
121	(W)	Allocated per Distribution Account 361 Gross Plant.
122	(X)	Allocated per Distribution Account 362 Gross Plant.
123	(T)	
124	(Y)	Allocated per Common portion of Distribution Accounts 364 and 365.
125	(Z)	Allocated per Customer portion of Distribution Accounts 364 and 365.
128	(AA)	Allocated per Common portion of Distribution Accounts 366 and 367 Gross Plant.
129	(AB)	Allocated per Customer portion of Distribution Accounts 366 and 367 Gross Plant.
131	(AC)	Allocated per Distribution Account 368 Gross Plant.
132	(AC)	
134	(R)	
135	(S)	
139	(AD)	Allocated per corresponding Subtotal of Distribution Maintenance O & M.
140	(AD)	
142	(AD)	
143	(AD)	
149	(AE)	Direct assignment to rate provided by Gulf Power Company.
150	(AF)	Provided by Gulf Power to Class. Allocated to rate based on analysis of average number of customers within class.
151	(AF)	
152	(AF)	
153	(AF)	
154	(AG)	Provided by Gulf Power and assigned to Rate Class LP/LPT.
156	(AF)	
158	(AF)	
159	(AF)	
160	(AF)	
161	(AF)	

GULF POWER COMPANY
12 MONTHS ENDED DECEMBER 31, 2017
12/13 DEMAND ALLOCATION
ANALYSIS OF OPERATIONS AND MAINTENANCE EXPENSE

<u>Line No.</u>	<u>Ftnt Label</u>	<u>Description</u>
164	(AH)	Retail jurisdiction sum of corresponding demand and energy pieces; Wholesale allocated per Level 1 Demand Allocator; UPS directly assigned.
165	(D)	
166	(E)	
167	(AI)	Allocated per Transmission Gross Plant; UPS directly assigned.
168	(AJ)	Allocated per corresponding Distribution Gross Plant.
169	(AJ)	
170	(AJ)	
171	(AK)	Allocated per Customer Accounts O & M Expense.
172	(AL)	Allocated per corresponding Customer Assistance O & M Expense.
173	(AL)	
174	(AL)	
179	(AM)	Provided by Gulf Power to jurisdiction. Allocated to rate per Retail Revenue from Sales.
180	(AE)	
182	(AN)	Allocated per Retail MWH Sales.
183	(T)	
184	(AO)	A&G Overheads related to Gulf Power Energy Services. Assigned to Rate Class LP/LPT,
185	(AP)	Allocated per corresponding Salaries and Wages; UPS directly assigned.
186	(AP)	
187	(AP)	
188	(AP)	

GULF POWER COMPANY
 12 MONTHS ENDING DECEMBER 31, 2017
 12/13 DEMAND ALLOCATION
 SCHEDULE 4.20 - ANALYSIS OF DEPRECIATION EXPENSE
 (\$000s)

LINE NO. (1)	DESCRIPTION (2)	TOTAL ELECTRIC SYSTEM (3)	RATE CLASS RESIDENTIAL (4)	RATE CLASS GS (5)	RATE CLASS GSD/GSDT (6)	RATE CLASS LP/LPT (7)	RATE CLASS MAJOR ACCTS (8)	RATE CLASS OS (9)	TOTAL RETAIL SERVICE (10)	WHOLESALE (11)	UNIT POWER SALES (12)
1	TOTAL PRODUCTION	52,471	27,182	1,361	10,771	3,313	6,230	255	49,112	1,413	1,946
2	RETAIL JURISDICTION DEMAND		25,343	1,260	9,858	3,011	5,659	203	45,334		
3	ENERGY		1,839	101	913	302	571	52	3,778		
TRANSMISSION											
4	350-LAND AND LAND RIGHTS	191	104	5	40	12	24	1	186	5	0
5	352-STRUCTURES	407	224	11	88	26	47	2	398	9	0
6	353-STATION EQUIPMENT	7,265	3,983	198	1,549	458	850	32	7,070	165	30
7	354-TOWERS & FIXTURES	765	416	21	162	49	93	3	744	21	0
8	355-POLES & FIXTURES	11,177	6,071	302	2,363	722	1,357	49	10,864	313	0
9	356-OVERHEAD COND.	3,277	1,780	89	693	212	397	14	3,185	92	0
10	358-UNDERGROUND COND.	244	131	7	52	16	30	1	237	7	0
11	359-ROADS AND TRAILS	5	3	0	1	0	1	0	5	0	0
12	TOTAL TRANSMISSION	23,331	12,712	633	4,948	1,495	2,799	102	22,689	612	30
DISTRIBUTION											
13	360-SUBSTATION LAND	4	3	0	1	0	0	0	4	0	0
14	361-STRUCTURES	516	275	14	107	37	69	2	504	12	0
15	362-STATION EQUIPMENT	6,663	3,515	175	1,367	457	1,001	28	6,543	120	0
16	364-POLES & FIXTURES COMMON	7,001	4,365	215	1,546	354	434	87	7,001	0	0
17	CUSTOMER	0	0	0	0	0	0	0	0	0	0
18	TOTAL ACCOUNT 364	7,001	4,365	215	1,546	354	434	87	7,001	0	0

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GULF POWER COMPANY
 12 MONTHS ENDING DECEMBER 31, 2017
 12/13 DEMAND ALLOCATION
 SCHEDULE 4.20 - ANALYSIS OF DEPRECIATION EXPENSE
 (\$000s)

LINE NO. (1)	DESCRIPTION (2)	TOTAL ELECTRIC SYSTEM (3)	RATE CLASS RESIDENTIAL (4)	RATE CLASS GS (5)	RATE CLASS GSD/GSDT (6)	RATE CLASS LP/LPT (7)	RATE CLASS MAJOR ACCTS (8)	RATE CLASS OS (9)	TOTAL RETAIL SERVICE (10)	WHOLESALE (11)	UNIT POWER SALES (12)
	365-OVERHEAD COND.										
19	DEMAND	5,647	3,519	174	1,247	286	351	70	5,647	0	0
20	CUSTOMER	0	0	0	0	0	0	0	0	0	0
21	TOTAL ACCOUNT 365	5,647	3,519	174	1,247	286	351	70	5,647	0	0
	366-UNDG. CONDUIT										
22	COMMON	13	8	0	3	1	1	0	13	0	0
23	CUSTOMER	0	0	0	0	0	0	0	0	0	0
24	TOTAL ACCOUNT 366	13	8	0	3	1	1	0	13	0	0
	367-UNDERGROUND COND. & DEV.										
25	COMMON	3,898	2,438	120	863	195	234	48	3,898	0	0
26	CUSTOMER	0	0	0	0	0	0	0	0	0	0
27	TOTAL ACCOUNT 367	3,898	2,438	120	863	195	234	48	3,898	0	0
	368-LINE TRANSFORMERS										
28	COMMON	9,865	6,407	316	2,263	426	326	127	9,865	0	0
29	CUSTOMER	0	0	0	0	0	0	0	0	0	0
30	TOTAL ACCOUNT 368	9,865	6,407	316	2,263	426	326	127	9,865	0	0
31	369-SERVICES	3,980	3,547	275	155	2	1	0	3,980	0	0
32	370-METERS	4,573	3,380	480	634	32	28	10	4,564	9	0
33	373-STREET LIGHTING	3,254	0	0	0	0	0	3,254	3,254	0	0
34	TOTAL DISTRIBUTION	45,414	27,457	1,769	8,186	1,790	2,445	3,626	45,273	141	0
35	DEMAND	33,607	20,530	1,014	7,397	1,756	2,416	362	33,475	132	0
36	CUSTOMER	11,807	6,927	755	789	34	29	3,264	11,798	9	0
37	GENERAL PLANT	10,198	6,167	551	1,831	456	832	173	10,010	162	26
38	DEMAND	6,660	3,722	185	1,418	405	711	41	6,482	152	26
39	CUSTOMER	3,176	2,270	356	325	22	66	127	3,166	10	0
40	ENERGY	362	175	10	88	29	55	5	362	0	0
41	TOTAL DEPR. EXPENSE	131,414	73,518	4,314	25,736	7,054	12,306	4,156	127,084	2,328	2,002
42	DEMAND	112,291	62,307	3,092	23,621	6,667	11,585	708	107,980	2,309	2,002
43	CUSTOMER	14,983	9,197	1,111	1,114	56	95	3,391	14,964	19	0
44	ENERGY	4,140	2,014	111	1,001	331	626	57	4,140	0	0

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GULF POWER COMPANY
12 MONTHS ENDED DECEMBER 31, 2017
12/13 DEMAND ALLOCATION
ANALYSIS OF DEPRECIATION EXPENSE

<u>Line No.</u>	<u>Ftnt Label</u>	<u>Description</u>
1	(A)	Retail jurisdiction sum of Lines 2 and 3; Wholesale allocated per Level 1 Demand Allocator; UPS directly assigned.
2	(B)	Allocated per corresponding Level 1 Demand Allocator.
3	(C)	Allocated per corresponding Level 1 Energy Allocator.
4	(D)	Allocated per Transmission Account 350 Gross Plant (Lines portion only); UPS directly assigned.
5	(E)	Allocated per corresponding Transmission Gross Plant; UPS directly assigned.
6	(E)	
7	(E)	
8	(E)	
9	(E)	
10	(E)	
11	(E)	
13	(F)	Allocated per corresponding Distribution Gross Plant.
14	(F)	
15	(F)	
16	(F)	
17	(F)	
19	(F)	
20	(F)	
22	(F)	
23	(F)	
25	(F)	
26	(F)	
28	(F)	
29	(F)	
31	(F)	
32	(F)	
33	(F)	
37	(G)	Allocated per corresponding Gross General Plant; UPS directly assigned.
38	(G)	
39	(G)	
40	(G)	

GULF POWER COMPANY
 12 MONTHS ENDING DECEMBER 31, 2017
 12/13 DEMAND ALLOCATION
 SCHEDULE 4.30 - ANALYSIS OF TAXES OTHER THAN INCOME TAXES
 (\$000s)

LINE NO. (1)	DESCRIPTION (2)	TOTAL ELECTRIC SYSTEM (3)	RATE CLASS RESIDENTIAL (4)	RATE CLASS GS (5)	RATE CLASS GSD/GSDT (6)	RATE CLASS LP/LPT (7)	RATE CLASS MAJOR ACCTS (8)	RATE CLASS OS (9)	TOTAL RETAIL SERVICE (10)	WHOLESALE (11)	UNIT POWER SALES (12)
REAL & PERSONAL PROPERTY											
1	PRODUCTION	15,514	8,281	415	3,281	1,009	1,898	78	14,962	430	122
	RETAIL JURISDICTION										
2	DEMAND		7,721	384	3,003	917	1,724	62	13,811		
3	ENERGY		560	31	278	92	174	16	1,151		
4	TRANSMISSION	3,836	2,095	104	814	245	459	17	3,734	99	3
5	DISTRIBUTION	6,323	3,818	226	1,165	266	373	452	6,300	23	0
6	DEMAND	4,996	3,038	150	1,098	263	371	53	4,973	23	0
7	CUSTOMER	1,327	780	76	67	3	2	399	1,327	0	0
8	CUSTOMER ACCOUNTS	126	109	8	5	0	1	2	125	1	0
9	CUSTOMER ASSISTANCE	128	58	19	20	11	20	0	128	0	0
10	CUSTOMER	128	58	19	20	11	20	0	128	0	0
11	ENERGY	0	0	0	0	0	0	0	0	0	0
12	TOTAL ELECTRIC PROP. TAXES	25,927	14,361	772	5,285	1,531	2,751	549	25,249	553	125
13	DEMAND	23,195	12,854	638	4,915	1,425	2,554	132	22,518	552	125
14	CUSTOMER	1,581	947	103	92	14	23	401	1,580	1	0
15	ENERGY	1,151	560	31	278	92	174	16	1,151	0	0
PAYROLL TAXES											
16	PRODUCTION	4,081	2,166	108	858	264	495	20	3,911	112	58
	RETAIL JURISDICTION										
17	DEMAND		2,019	100	785	240	450	16	3,610		
18	ENERGY		147	8	73	24	45	4	301		
19	TRANSMISSION	411	223	11	87	26	49	2	398	11	2
20	DISTRIBUTION	1,923	1,239	69	338	73	93	109	1,921	2	0
21	DEMAND	1,413	874	43	313	72	93	16	1,411	2	0
22	CUSTOMER	510	365	26	25	1	0	93	510	0	0
23	CUSTOMER ACCOUNTS	1,080	936	73	41	1	6	14	1,071	9	0
24	CUSTOMER ASSISTANCE	1,086	608	202	209	17	50	0	1,086	0	0
25	CUSTOMER	1,086	608	202	209	17	50	0	1,086	0	0
26	ENERGY	0	0	0	0	0	0	0	0	0	0
27	SUBTOTAL ELEC. PAYROLL TAXES	8,581	5,172	463	1,533	381	693	145	8,387	134	60
28	DEMAND	5,604	3,116	154	1,185	338	592	34	5,419	125	60
29	CUSTOMER	2,676	1,909	301	275	19	56	107	2,667	9	0
30	ENERGY	301	147	8	73	24	45	4	301	0	0
31	ECCR PAYROLL ADJUSTMENT	(273)	(239)	(22)	(12)	0	0	0	(273)	0	0
32	NET ELEC. PAYROLL TAXES	8,308	4,933	441	1,521	381	693	145	8,114	134	60
33	DEMAND	5,604	3,116	154	1,185	338	592	34	5,419	125	60
34	CUSTOMER	2,676	1,909	301	275	19	56	107	2,667	9	0
35	ENERGY	28	(92)	(14)	61	24	45	4	28	0	0

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GULF POWER COMPANY
12 MONTHS ENDING DECEMBER 31, 2017
12/13 DEMAND ALLOCATION
SCHEDULE 4.30 - ANALYSIS OF TAXES OTHER THAN INCOME TAXES
(\$000s)

LINE NO. (1)	DESCRIPTION (2)	TOTAL ELECTRIC SYSTEM (3)	RATE CLASS RESIDENTIAL (4)	RATE CLASS GS (5)	RATE CLASS GSD/GSDT (6)	RATE CLASS LP/LPT (7)	RATE CLASS MAJOR ACCTS (8)	RATE CLASS OS (9)	TOTAL RETAIL SERVICE (10)	WHOLESALE (11)	UNIT POWER SALES (12)
REVENUE TAXES											
36	GROSS RECEIPTS TAX	0	0	0	0	0	0	0	0	0	0
37	FLA REG. COMM. ASSESSMENT	442	266	18	88	23	32	15	442	0	0
38	FUEL & ECCR REL. REV TAXES	0	0	0	0	0	0	0	0	0	0
39	FRANCHISE FEE REV. ADJ.	0	0	0	0	0	0	0	0	0	0
40	TOTAL REVENUE TAXES	442	266	18	88	23	32	15	442	0	0
OTHER TAXES											
41	MISS. STATE FRAN. TAX	438	238	12	93	28	53	2	426	12	0
42	FRANCHISE FEE	40,693	24,567	1,663	8,129	2,084	2,914	1,336	40,693	0	0
43	MISCELLANEOUS TAXES	133	81	7	24	6	11	2	131	2	0
44	DEMAND	87	49	2	19	5	9	1	85	2	0
45	CUSTOMER	41	29	5	4	1	1	1	41	0	0
46	ENERGY	5	3	0	1	0	1	0	5	0	0
47	TOTAL OTHER TAXES	41,264	24,886	1,682	8,246	2,118	2,978	1,340	41,250	14	0
48	FRANCHISE FEE ADJUSTMENT	(40,693)	(24,567)	(1,663)	(8,129)	(2,084)	(2,914)	(1,336)	(40,693)	0	0
49	TOTAL TAXES OTHER THAN INC.	35,248	19,879	1,250	7,011	1,969	3,540	713	34,362	701	185
50	DEMAND	29,324	16,257	806	6,212	1,796	3,208	169	28,448	691	185
51	CUSTOMER	4,298	2,885	409	371	34	80	509	4,288	10	0
52	ENERGY	1,184	471	17	340	116	220	20	1,184	0	0
53	REVENUE RELATED	442	266	18	88	23	32	15	442	0	0

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GULF POWER COMPANY
12 MONTHS ENDED DECEMBER 31, 2017
12/13 DEMAND ALLOCATION
ANALYSIS OF TAXES OTHER THAN INCOME TAXES

<u>Line No.</u>	<u>Ftnt Label</u>	<u>Description</u>
1	(A)	Retail jurisdiction sum of Lines 2 and 3; Wholesale allocated per Level 1 Demand Allocator; UPS directly assigned.
2	(B)	Allocated per Level 1 Demand Allocator.
3	(C)	Allocated per Level 1 Energy Allocator.
4	(D)	Allocated per Transmission Gross Plant; UPS directly assigned.
5	(E)	Allocated per corresponding Distribution Gross Plant.
6	(E)	
7	(E)	
8	(F)	Allocated per corresponding Operations and Maintenance Expense.
9	(F)	
10	(F)	
11	(F)	
16	(G)	Allocated per corresponding Salaries and Wages; UPS directly assigned.
17	(H)	Allocated per corresponding Salaries and Wages.
18	(H)	
19	(G)	
20	(H)	
21	(H)	
22	(H)	
23	(H)	
24	(H)	
25	(H)	
26	(H)	
31	(I)	Provided by Gulf Power to Class. Allocated to rate per average number of customers within class.
36	(J)	Allocated per Retail Revenue from Sales.
37	(J)	
38	(K)	Allocated per Retail MWH Sales.
39	(J)	
41	(B)	
42	(J)	
43	(H)	
44	(H)	
45	(H)	
46	(H)	
48	(J)	

GULF POWER COMPANY
 12 MONTHS ENDING DECEMBER 31, 2017
 12/13 DEMAND ALLOCATION
 SCHEDULE 5.0 - LINE ALLOCATORS AND PERCENTAGES

LINE NO. (1)	DESCRIPTION (2)	TOTAL ELECTRIC SYSTEM (3)	RATE CLASS RESIDENTIAL (4)	RATE CLASS GS (5)	RATE CLASS GSD/GSDT (6)	RATE CLASS LP/LPT (7)	RATE CLASS MAJOR ACCTS (8)	RATE CLASS OS (9)	TOTAL RETAIL SERVICE (10)	WHOLESALE (11)	UNIT POWER SALES (12)
1	ENERGY - LEVEL 1	11,985,112	5,667,610	310,242	2,813,843	930,096	1,758,035	160,608	11,640,433	344,679	0
2	%	1.0000000	0.4728875	0.0258856	0.2347782	0.0776044	0.1466849	0.0134006	0.9712411	0.0287589	0.0000000
3	MWH SALES	11,362,017	5,336,892	292,139	2,650,042	887,729	1,704,488	151,236	11,022,525	339,492	0
4	%	1.0000000	0.4697134	0.0257119	0.2332370	0.0781312	0.1500163	0.0133106	0.9701205	0.0298795	0.0000000
CP DEMAND											

5	LEVELS 1 & 2	2,057,250	1,117,888	55,562	434,858	132,815	249,630	8,975	1,999,728	57,522	0
6	%	1.0000000	0.5433895	0.0270079	0.2113783	0.0645596	0.1213416	0.0043626	0.9720394	0.0279606	0.0000000
7	LEVEL 3	1,884,482	1,098,847	54,616	427,387	108,484	186,326	8,822	1,884,482	0	0
8	%	1.0000000	0.5831029	0.0289820	0.2267928	0.0575669	0.0988739	0.0046814	1.0000000	0.0000000	0.0000000
NCP DEMAND											

9	LEVEL 4	2,597,921	1,594,638	78,734	565,594	138,444	188,830	31,681	2,597,921	0	0
10	%	1.0000000	0.6138131	0.0303065	0.2177101	0.0532903	0.0726850	0.0121948	1.0000000	0.0000000	0.0000000
11	LEVEL 5	2,356,407	1,547,382	76,367	546,034	96,819	59,063	30,742	2,356,407	0	0
12	%	1.0000000	0.6566701	0.0324082	0.2317231	0.0410877	0.0250649	0.0130461	1.0000000	0.0000000	0.0000000
AVERAGE NO. OF CUSTOMERS											

13	LEVEL 4 and BELOW	458,748	399,746	31,043	17,440	202	108	10,209	458,748	0	0
14	%	1.0000000	0.8713847	0.0676690	0.0380165	0.0004404	0.0002354	0.0222540	1.0000000	0.0000000	0.0000000
15	LEVEL 5	458,677	399,746	31,042	17,414	181	85	10,209	458,677	0	0
16	%	1.0000000	0.8715196	0.0676773	0.0379657	0.0003947	0.0001853	0.0222575	1.0000000	0.0000000	0.0000000
17	TOTAL	458,781	399,746	31,043	17,445	206	131	10,209	458,780	1	0
18	%	1.0000000	0.8713220	0.0676641	0.0380247	0.0004491	0.0002855	0.0222524	0.9999978	0.0000022	0.0000000

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GULF POWER COMPANY
 12 MONTHS ENDING DECEMBER 31, 2017
 12/13 DEMAND ALLOCATION
 SCHEDULE 5.0 - LINE ALLOCATORS AND PERCENTAGES

LINE NO. (1)	DESCRIPTION (2)	TOTAL ELECTRIC SYSTEM (3)	RATE CLASS RESIDENTIAL (4)	RATE CLASS GS (5)	RATE CLASS GSD/GSDT (6)	RATE CLASS LP/LPT (7)	RATE CLASS MAJOR ACCTS (8)	RATE CLASS OS (9)	TOTAL RETAIL SERVICE (10)	WHOLESALE (11)	UNIT POWER SALES (12)
SALARIES AND WAGES											
19	PRODUCTION	45,242	24,339	1,218	9,646	2,966	5,579	229	43,977	1,265	0
	RETAIL JURISDICTION										
20	12/13 DEMAND RELATED		22,693	1,128	8,828	2,696	5,067	182	40,594		
21	1/13 ENERGY RELATED		1,646	90	818	270	512	47	3,383		
22	%	1.0000000	0.5379736	0.0269219	0.2132090	0.0655586	0.1233146	0.0050617	0.9720393	0.0279607	0.0000000
23	TRANSMISSION	4,559	2,478	123	965	294	552	21	4,433	126	0
24	%	1.0000000	0.5435402	0.0269796	0.2116692	0.0644878	0.1210792	0.0046063	0.9723624	0.0276376	0.0000000
	DISTRIBUTION										
25	DEMAND	15,668	9,684	479	3,476	799	1,029	176	15,643	25	0
26	CUSTOMER	5,671	4,064	286	270	10	8	1,031	5,669	2	0
27	TOTAL DISTRIBUTION	21,339	13,748	765	3,746	809	1,037	1,207	21,312	27	0
28	%	1.0000000	0.6442664	0.0358499	0.1755471	0.0379118	0.0485965	0.0565631	0.9987347	0.0012653	0.0000000
29	CUSTOMER ACCOUNTS	11,992	10,396	808	457	14	62	160	11,897	95	0
30	%	1.0000000	0.8669113	0.0673783	0.0381087	0.0011674	0.0051701	0.0133422	0.9920781	0.0079219	0.0000000
	CUSTOMER ASSISTANCE										
31	CUSTOMER	12,055	6,767	2,239	2,316	184	549	0	12,055	0	0
32	ENERGY	0	0	0	0	0	0	0	0	0	0
33	TOTAL CUSTOMER ASST.	12,055	6,767	2,239	2,316	184	549	0	12,055	0	0
34	%	1.0000000	0.5613438	0.1857321	0.1921195	0.0152634	0.0455413	0.0000000	1.0000000	0.0000000	0.0000000
	SUBTOTAL SALARIES & WAGES										
35	DEMAND	62,086	34,855	1,730	13,269	3,789	6,648	379	60,670	1,416	0
36	CUSTOMER	29,718	21,227	3,333	3,043	208	619	1,191	29,621	97	0
37	ENERGY	3,383	1,646	90	818	270	512	47	3,383	0	0
38	SUBTOTAL SALARIES & WAGES	95,187	57,728	5,153	17,130	4,267	7,779	1,617	93,674	1,513	0
39	%	1.0000000	0.6064694	0.0541355	0.1799615	0.0448275	0.0817233	0.0169876	0.9841050	0.0158950	0.0000000
40	ADMINISTRATIVE & GENERAL	20,989	12,729	1,136	3,777	941	1,715	357	20,655	334	0
41	%	1.0000000	0.6064605	0.0541236	0.1799514	0.0448330	0.0817095	0.0170089	0.9840869	0.0159131	0.0000000
42	TOTAL SALARIES & WAGES	116,176	70,457	6,289	20,907	5,208	9,494	1,974	114,329	1,847	0
43	%	1.0000000	0.6064678	0.0541334	0.1799597	0.0448285	0.0817208	0.0169915	0.9841017	0.0158983	0.0000000

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GULF POWER COMPANY
12 MONTHS ENDED DECEMBER 31, 2017
12/13 DEMAND ALLOCATION
ANALYSIS OF LINE ALLOCATORS AND PERCENTAGES

<u>Line No.</u>	<u>Fnt Label</u>	<u>Description</u>
1	(A)	Energy at point of generation.
2	(B)	Percent of above lines total.
3	(C)	Total sales of energy at point of delivery.
4	(B)	
5	(D)	Coincident peak demand at Levels 1 & 2.
6	(B)	
7	(E)	Coincident peak demand at Level 3
8	(B)	
9	(F)	Non-coincident peak demand at Level 4.
10	(B)	
11	(G)	Non-coincident peak demand at Level 5.
12	(B)	
13	(H)	Average number of customers at Levels 4 & 5.
14	(B)	
15	(I)	Average number of common customers at Level 5.
16	(B)	
17	(J)	Total average number of customers at all levels.
18	(B)	
19	(K)	Retail Jurisdiction sum of lines 2 & 3; Wholesale and Total Retail Service Allocated per Level 1 Demand Allocator.
20	(L)	Allocated per corresponding Level 1 Demand Allocator.
21	(M)	Allocated per corresponding Level 1 Energy Allocator.
22	(B)	
23	(N)	Allocated per Total Transmission O & M Expense excluding UPS.
24	(B)	
25	(O)	Allocated per demand related Distribution O & M Expense.
26	(P)	Allocated per customer related Distribution O & M Expense.
28	(B)	
29	(Q)	Allocated per Customer Accounts Expense excluding UPS.
30	(B)	
31	(R)	Allocated per customer related Customer Assistance Expense excluding UPS and Gulf Power Energy Services.
32	(S)	Allocated per energy related Customer Assistance Expense excluding UPS.
34	(B)	
40	(T)	Allocated per Subtotal Salaries and Wages.
41	(B)	