

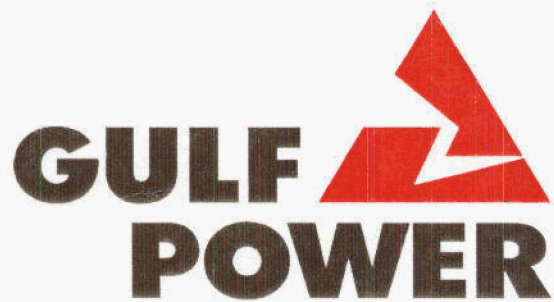
ORIGINAL

BEFORE THE
FLORIDA PUBLIC SERVICE COMMISSION

DOCKET NO. 010949-EI

MINIMUM FILING REQUIREMENTS

SECTION B – RATE BASE SCHEDULES



A SOUTHERN COMPANY

DOCUMENT NUMBER-DATE

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GULF POWER COMPANY

ORIGINAL

Docket No. 010949-EI
Minimum Filing Requirements

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GULF POWER COMPANY

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GULF POWER COMPANY

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B. Rate Base Schedules

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FLORIDA PUBLIC SERVICE COMMISSION

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

Type of data shown:

Projected Test Year Ended 05/31/2003

XX Prior Year Ended 05/31/2002

XX Historical Year Ended 12/31/2000

Witness: R. R. Labrato

Company: GULF POWER COMPANY

Docket No. 010949-EI

(1) Line No.	(2) Account Number	(3) Description	(4) Prior Year Ended 05/31/02 (\$000)	(5) Historical Year Ended 12/31/00 (\$000)	(6) Difference (4) - (5) (\$000)	(7) Percent Change (6) / (5)
1		Electric Utility Plant:				
2	101	Electric Plant in Service	1,748,806	1,605,732	143,074	8.91%
3	102	Electric Plant Purchased or Sold	0	0	0	#N/A
4	105	Electric Plant Held for Future Use	3,084	3,057	7	0.23%
5	106	Completed Construction not Classified	0	32,870	(32,870)	-100.00%
6	107	Construction Work in Progress	199,198	50,820	148,378	291.97%
7	108	Accumulated Provision for Depreciation of Electric Utility Plant	(797,141)	(738,763)	(58,378)	-7.90%
8	111	Accumulated Provision for Amortization	(23,596)	(21,245)	(2,351)	-11.07%
9	114	Electric Plant Acquisition Adjustments	0	0	0	#N/A
10		Total Net Electric Plant	1,130,331	932,471	197,860	21.22%
11		Other Property and Investments:				
12	121	Non-Utility Property	0	0	0	#N/A
13	122	Accumulated Prov. for Deprec. & Amort. of Non-Utility Property	0	0	0	#N/A
14	124	Other Investments	0	375	(375)	-100.00%
15	125	Sinking Funds	0	0	0	#N/A
16	128	Other Special Funds	6,695	3,118	3,577	114.72%
17		Total Other Property & Investments	6,695	3,493	3,202	91.67%
18		Current and Accrued Assets:				
19	131	Cash	3,820	4,714	(894)	-18.96%
20	132	Interest Special Deposits	0	0	0	#N/A
21	133	Dividends Special Deposits	0	0	0	#N/A
22	134	Other Special Deposits	5	17	(12)	-70.59%
23	135	Working Funds	261	196	65	33.16%
24	136	Temporary Cash Investments	85	581	(496)	-85.37%
25	141	Notes Receivable	0	0	0	#N/A
26	142	Customer Accounts Receivable	30,652	32,847	(2,195)	-6.68%
27	143	Other Accounts Receivable	9,577	4,307	5,270	122.36%
28	144	Accumulated Provision for Uncollectible Accounts	(858)	(1,005)	147	14.63%
29	146	Accounts Receivable from Associated Companies	5,280	4,750	530	11.16%
30	151	Fuel Stock	39,436	24,296	15,140	62.31%
31	154	Plant Materials and Operating Supplies	26,885	26,132	753	2.88%
32	155	Merchandise	0	0	0	#N/A
33	158	Clean Air Act	79	103	(24)	-23.30%
34	163	Stores Expense - Undistributed	0	165	(165)	-100.00%
35	165	Prepayments	29,858	21,407	8,451	39.48%
36	171	Interest and Dividends Receivable	134	254	(120)	-47.24%
37	173	Accrued Unbilled Revenue	23,196	20,386	2,810	13.78%
38	174	Miscellaneous Current and Accrued Assets	4,391	4,055	336	8.29%
39		Total Current Assets	172,801	143,205	29,596	20.67%

BALANCE SHEET - JURISDICTIONAL

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SCHEDULE B-1

FLORIDA PUBLIC SERVICE COMMISSION

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

Type of data shown:

Projected Test Year Ended 05/31/2003

XX Prior Year Ended 05/31/2002

XX Historical Year Ended 12/31/2000

Witness: R. R. Labrato

Company: GULF POWER COMPANY

Docket No. 010949-EI

(1) Line No.	(2) Account Number	(3) Description	(4) Prior Year Ended 05/31/02 (\$000)	(5) Historical Year Ended 12/31/00 (\$000)	(6) Difference (4) - (5) (\$000)	(7) Percent Change (6) / (5)
1		Deferred Debits:				
2	181	Unamortized Debt Expense	1,996	2,143	(147)	-6.96%
3	182	Regulatory Tax Assets	15,146	14,957	189	1.26%
4	182	Regulatory Assets	8,740	15,923	(7,183)	-45.11%
5	183	Preliminary Survey & Investigation Charges	1,440	2,132	(692)	-32.46%
6	184	Clearing Accounts	(21)	(27)	6	22.22%
7	185	Temporary Facilities	0	0	0	#N/A
8	186	Miscellaneous Deferred Debits	981	808	173	21.41%
9	188	Research, Development and Demonstration Expense	51	(12)	63	525.00%
10	189	Unamortized Loss on Reacquired Debt	12,889	14,430	(1,541)	-10.68%
11	190	Accumulated Deferred Income Taxes	48,754	49,750	(996)	-2.00%
12		Total Deferred Debits	89,976	100,104	(10,128)	-10.12%
13						
14		Total Assets	1,399,803	1,179,273	220,530	18.70%

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

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

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

Type of data shown:

Projected Test Year Ended 05/31/2003

XX Prior Year Ended 05/31/2002

XX Historical Year Ended 12/31/2000

Witness: R. R. Labrato

Company: GULF POWER COMPANY

Docket No. 010949-EI

(1) Line No.	(2) Account Number	(3) Description	(4) Prior Year Ended 05/31/02 (\$000)	(5) Historical Year Ended 12/31/00 (\$000)	(6) Difference (4) - (5) (\$000)	(7) Percent Change (6) / (5)
1		Proprietary Capital:				
2	201	Common Stock Issued	33,753	33,068	685	2.07%
3	204	Preferred Stock Issued	3,757	3,680	77	2.09%
4	207	Premium on Capital Stock	11	10	1	10.00%
5	210	Gain on Resale or Cancellation of Reacquired Capital Stock	0	0	0	#N/A
6	211	Miscellaneous Paid-In Capital	285,237	195,348	89,889	46.01%
7	214	Capital Stock Expense	0	0	0	#N/A
8	216	Unappropriated Retained Earnings	134,753	125,074	9,679	7.74%
9		Total Proprietary Capital	457,511	357,180	100,331	28.09%
10		Other Long-Term Debt:				
11	221	Bonds	75,382	73,851	1,531	2.07%
12	224	Other Long-Term Debt	448,214	324,727	123,487	38.03%
13	225	Unamortized Premium on Long-Term Debt	0	0	0	#N/A
14	226	Unamortized Discount on Long-Term Debt	(5,672)	(6,008)	336	5.59%
15		Total Long-Term Debt	517,924	392,570	125,354	31.93%
16						
17	228	Accumulated Provisions for Property Insurance	11,196	6,796	4,400	64.74%
18	228	Accumulated Provision For Injuries and Damages	899	1,313	(414)	-31.53%
19	228	Accumulated Provision For Pensions and Benefits	30,193	26,637	3,556	13.35%
20	228	Accumulated Provision for Rate Refund	3,881	2,483	1,398	56.30%
21		Total Other Non-Current Liabilities	46,169	37,229	8,940	24.01%
22		Current and Accrued Liabilities:				
23	231	Notes Payable	27,937	34,620	(6,683)	-19.30%
24	232	Accounts Payable	28,413	21,747	6,666	30.65%
25	234	Accounts Payable to Associated Companies	6,966	12,023	(5,057)	-42.06%
26	235	Customer Deposits	12,163	11,436	727	6.36%
27	236	Taxes Accrued	16,590	24,121	(7,531)	-31.22%
28	237	Interest Accrued	9,354	8,573	781	9.11%
29	238	Dividends Declared - Common	7,794	6,911	883	12.78%
30	238	Dividends Declared - Other	52	48	4	8.33%
31	241	Tax Collections Payable	1,178	1,428	(250)	-17.51%
32	242	Miscellaneous Current and Accrued Liabilities	5,793	5,157	636	12.33%
33		Total Current and Accrued Liabilities	116,240	126,064	(9,824)	-7.79%
34		Deferred Credits:				
35	253	Other Deferred Credits	20,999	15,093	5,906	39.13%
36	254	Regulatory Tax Liability	30,951	33,554	(2,603)	-7.76%
37	254	Regulatory Liability	3,053	4,913	(1,860)	-37.86%
38	255	Accumulated Deferred Investment Tax Credits	21,313	23,243	(1,930)	-8.30%
39		Total Deferred Credits	76,316	76,803	(487)	-0.63%
40		Accumulated Deferred Income Taxes:				
41	281	Accum. Def. Income Taxes - Accelerated Amortization Property	4,280	5,412	(1,132)	-20.92%
42	282	Accumulated Deferred Income Taxes - Other Property	161,715	163,098	(1,383)	-0.85%
43	283	Accumulated Deferred Income Taxes - Other	19,648	20,917	(1,269)	-6.07%
44		Total Accumulated Deferred Income Taxes	185,643	189,427	(3,784)	-2.00%
45		Total Liabilities and Other Credits	1,399,603	1,179,273	220,530	18.70%

FLORIDA PUBLIC SERVICE COMMISSION

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

Type of data shown:

XX Projected Test Year Ended 05/31/2003

XX Prior Year Ended 05/31/2002

Historical Year Ended 12/31/2000

Company: GULF POWER COMPANY

Witness: R. R. Labrato

Docket No. 010949-EI

(1) Line No.	(2) Account Number	(3) Description	(4) Test Year Ended 05/31/03 (\$000)	(5) Prior Year Ended 05/31/02 (\$000)	(6) Difference (4) - (5) (\$000)	(7) Percent Change (6) / (5)
1		Electric Utility Plant:				
2	101	Electric Plant in Service	2,037,241	1,748,806	288,435	16.49%
3	102	Electric Plant Purchased or Sold	0	0	0	#N/A
4	105	Electric Plant Held for Future Use	3,065	3,064	1	0.03%
5	106	Completed Construction not Classified	0	0	0	#N/A
6	107	Construction Work in Progress	27,062	199,198	(172,116)	-86.40%
7	108	Accumulated Provision for Depreciation of Electric Utility Plant	(846,710)	(797,141)	(49,569)	-6.22%
8	111	Accumulated Provision for Amortization	(23,771)	(23,596)	(175)	-0.74%
9	114	Electric Plant Acquisition Adjustments	0	0	0	#N/A
10		Total Net Electric Plant	1,196,907	1,190,331	66,576	5.59%
11		Other Property and Investments:				
12	121	Non-Utility Property	0	0	0	#N/A
13	122	Accumulated Prov. for Deprec. & Amort. of Non-Utility Property	0	0	0	#N/A
14	124	Other Investments	0	0	0	#N/A
15	125	Sinking Funds	0	0	0	#N/A
16	128	Other Special Funds	8,614	6,695	1,919	28.66%
17		Total Other Property & Investments	8,614	6,695	1,919	28.66%
18		Current and Accrued Assets:				
19	131	Cash	3,821	3,820	1	0.03%
20	132	Interest Special Deposits	0	0	0	#N/A
21	133	Dividends Special Deposits	0	0	0	#N/A
22	134	Other Special Deposits	5	5	0	0.00%
23	135	Working Funds	261	261	0	0.00%
24	136	Temporary Cash Investments	0	85	(85)	-100.00%
25	141	Notes Receivable	0	0	0	#N/A
26	142	Customer Accounts Receivable	32,184	30,652	1,532	5.00%
27	143	Other Accounts Receivable	15,058	9,577	5,481	57.23%
28	144	Accumulated Provision for Uncollectible Accounts	(908)	(858)	(50)	-5.83%
29	146	Accounts Receivable from Associated Companies	8,323	5,280	3,043	57.63%
30	151	Fuel Stock	40,859	39,436	1,423	3.61%
31	154	Plant Materials and Operating Supplies	27,389	26,885	504	1.87%
32	155	Merchandise	0	0	0	#N/A
33	158	Clean Air Act	79	79	0	0.00%
34	163	Stores Expense - Undistributed	0	0	0	#N/A
35	165	Prepayments	38,417	29,858	8,559	28.67%
36	171	Interest and Dividends Receivable	181	134	47	35.07%
37	173	Accrued Unbilled Revenue	25,434	23,196	2,238	9.65%
38	174	Miscellaneous Current and Accrued Assets	4,523	4,391	132	3.01%
39		Total Current Assets	195,626	172,801	22,825	13.21%

FLORIDA PUBLIC SERVICE COMMISSION

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

Type of data shown:

XX Projected Test Year Ended 05/31/2003

XX Prior Year Ended 05/31/2002

Historical Year Ended 12/31/2000

Company: GULF POWER COMPANY

Witness: R. R. Labrato

Docket No. 010949-EI

(1) Line No.	(2) Account Number	(3) Description	(4) Test Year Ended 05/31/03 (\$000)	(5) Prior Year Ended 05/31/02 (\$000)	(6) Difference (4) - (5) (\$000)	(7) Percent Change (6) / (5)
1		Deferred Debits:				
2	181	Unamortized Debt Expense	1,880	1,996	(116)	-5.81%
3	182	Regulatory Tax Assets	16,793	15,146	1,647	10.87%
4	182	Regulatory Assets	7,184	8,740	(1,556)	-17.80%
5	183	Preliminary Survey & Investigation Charges	1,099	1,440	(341)	-23.68%
6	184	Clearing Accounts	(24)	(21)	(3)	-14.29%
7	185	Temporary Facilities	0	0	0	#N/A
8	186	Miscellaneous Deferred Debits	1,556	961	575	58.61%
9	188	Research, Development and Demonstration Expense	49	51	(2)	-3.92%
10	189	Unamortized Loss on Recquired Debt	11,796	12,889	(1,093)	-8.48%
11	190	Accumulated Deferred Income Taxes	48,648	48,754	(106)	-0.22%
12		Total Deferred Debits	<u>88,981</u>	<u>89,976</u>	<u>(995)</u>	<u>-1.11%</u>
13						
14		Total Assets	<u>1,490,128</u>	<u>1,399,803</u>	<u>90,325</u>	<u>6.45%</u>

FLORIDA PUBLIC SERVICE COMMISSION

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

Type of data shown:

XX Projected Test Year Ended 05/31/2003

XX Prior Year Ended 05/31/2002

Historical Year Ended 12/31/2000

Company: GULF POWER COMPANY

Witness: R. R. Labrato

Docket No. 010949-EI

(1) Line No.	(2) Account Number	(3) Description	(4) Test Year Ended 05/31/03 (\$000)	(5) Prior Year Ended 05/31/02 (\$000)	(6) Difference (4) - (5) (\$000)	(7) Percent Change (6) / (5)
1		Proprietary Capital:				
2	201	Common Stock Issued	34,113	33,753	360	1.07%
3	204	Preferred Stock Issued	3,797	3,757	40	1.06%
4	207	Premium on Capital Stock	11	11	0	0.00%
5	210	Gain on Resale or Cancellation of Reacquired Capital Stock	0	0	0	#N/A
6	211	Miscellaneous Paid-In Capital	342,055	285,237	56,818	19.92%
7	214	Capital Stock Expense	0	0	0	#N/A
8	216	Unappropriated Retained Earnings	113,857	134,753	(21,096)	-15.66%
9		Total Proprietary Capital	493,633	457,511	36,122	7.90%
10		Other Long-Term Debt:				
11	221	Bonds	76,186	75,382	804	1.07%
12	224	Other Long-Term Debt	506,084	448,214	57,870	12.91%
13	225	Unamortized Premium on Long-Term Debt	0	0	0	#N/A
14	226	Unamortized Discount on Long-Term Debt	(5,427)	(5,672)	245	4.32%
15		Total Long-Term Debt	576,843	517,924	58,919	11.38%
16						
17	228	Accumulated Provisions for Property Insurance.	13,870	11,196	2,674	23.86%
18	228	Accumulated Provision For Injuries and Damages	896	899	(3)	-0.33%
19	228	Accumulated Provision For Pensions and Benefits	33,187	30,193	2,994	9.92%
20	228	Accumulated Provision for Rate Refund	896	3,881	(2,985)	-76.91%
21		Total Other Non-Current Liabilities	48,849	46,169	2,680	5.80%
22		Current and Accrued Liabilities:				
23	231	Notes Payable	17,239	27,937	(10,698)	-38.29%
24	232	Accounts Payable	31,680	28,413	3,267	11.50%
25	234	Accounts Payable to Associated Companies	6,963	6,966	(3)	-0.04%
26	235	Customer Deposits	12,521	12,163	358	2.94%
27	236	Taxes Accrued	15,193	16,590	(1,397)	-8.42%
28	237	Interest Accrued	10,187	9,354	833	8.91%
29	238	Dividends Declared - Common	9,120	7,794	1,326	17.01%
30	238	Dividends Declared - Other	52	52	0	0.00%
31	241	Tax Collections Payable	1,227	1,178	49	4.16%
32	242	Miscellaneous Current and Accrued Liabilities	5,924	5,793	131	2.26%
33		Total Current and Accrued Liabilities	110,106	116,240	(6,134)	-5.28%
34		Deferred Credits:				
35	253	Other Deferred Credits	25,786	20,999	4,787	22.80%
36	254	Regulatory Tax Liability	28,071	30,951	(2,880)	-9.31%
37	254	Regulatory Liability	2,054	3,053	(999)	-32.72%
38	255	Accumulated Deferred Investment Tax Credits	19,820	21,313	(1,493)	-7.01%
39		Total Deferred Credits	75,731	76,316	(585)	-0.77%
40		Accumulated Deferred Income Taxes:				
41	281	Accum. Def. Income Taxes - Accelerated Amortization Property	4,137	4,280	(143)	-3.34%
42	282	Accumulated Deferred Income Taxes - Other Property	159,526	161,715	(2,189)	-1.35%
43	283	Accumulated Deferred Income Taxes - Other	21,303	19,648	1,655	8.42%
44		Total Accumulated Deferred Income Taxes	184,966	185,643	(677)	-0.36%
45		Total Liabilities and Other Credits	1,490,128	1,399,803	90,325	6.45%

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

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

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

Type of data shown:
 Projected Test Year Ended 05/31/2003
 Prior Year Ended 05/31/2002
 XX Historical Year Ended 12/31/2000
 Witness: R. F. Labrato

Company: GULF POWER COMPANY

Docket No. 010949-EI

(1) Line No.	(2) Account Number	(3) Description	(4) Company Total Per Books (\$000)	(5) Non-Electric Utility (\$000)	(6) Total Electric (\$000)	(7) Jurisdictional Factor	(8) Jurisdictional Amount (\$000)	(9) Reference Capital Structure, Working Capital, Rate Base Other Return Provided
1		Electric Utility Plant:						
2	101	Electric Plant in Service	1,831,085	2,036	1,829,049	0.8779064	1,605,732	Rate Base
3	102	Electric Plant Purchased or Sold	0	0	0	#N/A	0	Rate Base
4	105	Electric Plant Held for Future Use	3,156	0	3,156	0.9687105	3,057	Rate Base
5	106	Completed Construction not Classified	33,681	0	33,681	0.9759211	32,870	Rate Base
6	107	Construction Work in Progress	52,764	0	52,764	0.9631567	50,820	Rate Base & Other Return
7	108	Accumulated Provision for Depreciation of Electric Utility Plant	(827,202)	(840)	(826,362)	0.8939944	(738,763)	Rate Base & Other Return
8	111	Accumulated Provision for Amortization	(21,796)	0	(21,796)	0.9747363	(21,245)	Rate Base & Other Return
9	114	Electric Plant Acquisition Adjustments	5,477	0	5,477	0.0000000	0	Rate Base
10		Total Net Electric Plant	<u>1,077,165</u>	<u>1,196</u>	<u>1,075,969</u>		<u>932,471</u>	
11		Other Property and Investments:						
12	121	Non-Utility Property	467	467	0	#N/A	0	
13	122	Accumulated Prov. for Deprec. & Amort. of Non-Utility Property	(12)	(12)	0	#N/A	0	
14	124	Other Investments	463	0	463	0.8099352	375	Working Capital
15	125	Sinking Funds	0	0	0	#N/A	0	Working Capital
16	128	Other Special Funds	3,241	0	3,241	0.9620488	3,118	Working Capital
17		Total Other Property & Investments	<u>4,159</u>	<u>455</u>	<u>3,704</u>		<u>3,493</u>	
18		Current and Accrued Assets:						
19	131	Cash	4,910	0	4,910	0.9600815	4,714	Working Capital
20	132	Interest Special Deposits	0	0	0	#N/A	0	Working Capital
21	133	Dividends Special Deposits	0	0	0	#N/A	0	Working Capital
22	134	Other Special Deposits	17	0	17	1.0000000	17	Working Capital
23	135	Working Funds	204	0	204	0.9607843	196	Working Capital
24	136	Temporary Cash Investments	592	0	592	0.9814189	581	Working Capital
25	141	Notes Receivable	0	0	0	#N/A	0	Working Capital
26	142	Customer Accounts Receivable	43,623	9,408	34,215	0.9800175	32,847	Working Capital
27	143	Other Accounts Receivable	4,469	0	4,469	0.9637503	4,307	Working Capital
28	144	Accumulated Provision for Uncollectible Accounts	(1,389)	(342)	(1,047)	0.9598854	(1,005)	Working Capital
29	146	Accounts Receivable from Associated Companies	4,947	0	4,947	0.9601779	4,750	Working Capital
30	151	Fuel Stock	28,748	0	28,748	0.8451371	24,296	Working Capital
31	154	Plant Materials and Operating Supplies	28,194	0	28,194	0.9268639	26,132	Working Capital
32	155	Merchandise	638	638	0	#N/A	0	
33	158	Clean Air Act	105	0	105	0.9809524	103	Working Capital
34	163	Stores Expense - Undistributed	174	0	174	0.9482759	165	Working Capital
35	165	Prepayments	22,010	0	22,010	0.9726034	21,407	Working Capital
36	171	Interest and Dividends Receivable	259	0	259	0.9806950	254	Working Capital
37	173	Accrued Unbilled Revenue	21,235	0	21,235	0.9600188	20,386	Working Capital
38	174	Miscellaneous Current and Accrued Assets	4,223	0	4,223	0.9602179	4,055	Working Capital
39		Total Current Assets	<u>162,969</u>	<u>9,704</u>	<u>163,265</u>		<u>143,205</u>	

FLORIDA PUBLIC SERVICE COMMISSION

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

Type of data shown:

Projected Test Year Ended 05/31/2003

Prior Year Ended 05/31/2002

XX Historical Year Ended 12/31/2000

Witness: R. R. Labrato

Company: GULF POWER COMPANY

Docket No. 010849-EI

(1) Line No.	(2) Account Number	(3) Description	(4) Company Total Per Books (\$000)	(5) Non-Electric Utility (\$000)	(6) Total Electric (\$000)	(7) Jurisdictional Factor (4-5)	(8) Jurisdictional Amount (\$000)	(9) Reference Capital Structure, Working Capital, Rate Base Other Return Provided
1		Deferred Debits:						
2	181	Unamortized Debt Expense	2,467	0	2,467	0.8688370	2,143	Capital Structure
3	182	Regulatory Tax Assets	17,215	0	17,215	0.8688370	14,957	Capital Structure
4	182	Regulatory Assets	17,065	0	17,065	0.9330794	15,923	Working Capital
5	183	Preliminary Survey & Investigation Charges	2,564	0	2,564	0.8315133	2,132	Working Capital
6	184	Clearing Accounts	(33)	0	(33)	0.8181818	(27)	Working Capital
7	185	Temporary Facilities	0	0	0	#N/A	0	Working Capital
8	186	Miscellaneous Deferred Debits	1,195	224	971	0.8320994	808	Working Capital
9	188	Research, Development and Demonstration Expense	(14)	0	(14)	0.8571429	(12)	Working Capital
10	189	Unamortized Loss on Reacquired Debt	16,608	0	16,608	0.8688370	14,430	Capital Structure
11	190	Accumulated Deferred Income Taxes	57,260	0	57,260	0.8688370	49,750	Capital Structure
12		Total Deferred Debits	114,327	224	114,103		100,104	
13								
14		Total Assets	1,358,610	11,579	1,347,031		1,179,273	

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FLORIDA PUBLIC SERVICE COMMISSION

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

Type of data shown:

Projected Test Year Ended 05/31/2003
 XX Prior Year Ended 05/31/2002
 Historical Year Ended 12/31/2000
 Witness: R. R. Labrato

Company: GULF POWER COMPANY

Docket No. 010949-EI

(1) Line No.	(2) Account Number	(3) Description	(4) Company Total Per Books (\$000)	(5) Non-Electric Utility (\$000)	(6) Total Electric (\$000) (4-5)	(7) Jurisdictional Factor	(8) Jurisdictional Amount (\$000)	(9) Reference Capital Structure, Working Capital, Rate Base Other Return Provided
1		Electric Utility Plant:						
2	101	Electric Plant in Service	1,978,961	292	1,978,669	0.8838295	1,748,806	Rate Base
3	102	Electric Plant Purchased or Sold	0	0	0	#N/A	0	Rate Base
4	105	Electric Plant Held for Future Use	3,163	0	3,163	0.9687105	3,064	Rate Base
5	106	Completed Construction not Classified	0	0	0	#N/A	0	Rate Base
6	107	Construction Work in Progress	207,498	0	207,498	0.9599996	199,198	Rate Base & Other Return
7	108	Accumulated Provision for Depreciation of Electric Utility Plant	(893,045)	(102)	(892,943)	0.8827121	(797,141)	Rate Base & Other Return
8	111	Accumulated Provision for Amortization	(24,208)	0	(24,208)	0.9747363	(23,596)	Rate Base & Other Return
9	114	Electric Plant Acquisition Adjustments	5,116	0	5,116	0.0000000	0	Rate Base
10		Total Net Electric Plant	1,277,485	190	1,277,295		1,130,331	
11		Other Property and Investments:						
12	121	Non-Utility Property	467	467	0	#N/A	0	
13	122	Accumulated Prov. for Deprec. & Amort. of Non-Utility Property	(13)	(13)	0	#N/A	0	
14	124	Other Investments	0	0	0	#N/A	0	Working Capital
15	125	Sinking Funds	0	0	0	#N/A	0	Working Capital
16	128	Other Special Funds	7,074	0	7,074	0.9464235	6,695	Working Capital
17		Total Other Property & Investments	7,528	454	7,074		6,695	
18		Current and Accrued Assets:						
19	131	Cash	3,979	0	3,979	0.9600402	3,820	Working Capital
20	132	Interest Special Deposits	0	0	0	#N/A	0	Working Capital
21	133	Dividends Special Deposits	0	0	0	#N/A	0	Working Capital
22	134	Other Special Deposits	5	0	5	1.0000000	5	Working Capital
23	135	Working Funds	272	0	272	0.9595588	261	Working Capital
24	136	Temporary Cash Investments	86	0	86	0.9883721	85	Working Capital
25	141	Notes Receivable	0	0	0	#N/A	0	Working Capital
26	142	Customer Accounts Receivable	32,391	461	31,930	0.9599749	30,652	Working Capital
27	143	Other Accounts Receivable	9,958	0	9,958	0.9617393	9,577	Working Capital
28	144	Accumulated Provision for Uncollectible Accounts	(1,108)	(214)	(894)	0.9597315	(858)	Working Capital
29	146	Accounts Receivable from Associated Companies	5,500	0	5,500	0.9600000	5,280	Working Capital
30	151	Fuel Stock	45,710	0	45,710	0.8627434	39,436	Working Capital
31	154	Plant Materials and Operating Supplies	29,020	0	29,020	0.9264300	26,885	Working Capital
32	155	Merchandise	0	0	0	#N/A	0	
33	158	Clean Air Act	81	0	81	0.9753086	79	Working Capital
34	163	Stores Expense - Undistributed	0	0	0	#N/A	0	Working Capital
35	165	Prepayments	30,710	0	30,710	0.9722566	29,858	Working Capital
36	171	Interest and Dividends Receivable	136	0	136	0.9852941	134	Working Capital
37	173	Accrued Unbilled Revenue	24,163	0	24,163	0.9599801	23,196	Working Capital
38	174	Miscellaneous Current and Accrued Assets	4,920	348	4,574	0.9599913	4,391	Working Capital
39		Total Current Assets	185,823	593	185,230		172,801	

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FLORIDA PUBLIC SERVICE COMMISSION

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

Type of data shown:
 Projected Test Year Ended 05/31/2003
 XX Prior Year Ended 05/31/2002
 Historical Year Ended 12/31/2000
 Witness: R. R. Labrato

Company: GULF POWER COMPANY

Docket No. 010949-EI

(1) Line No.	(2) Account Number	(3) Description	(4) Company Total Per Books (\$000)	(5) Non-Electric Utility (\$000)	(6) Total Electric (\$000)	(7) Jurisdictional Factor (4-5)	(8) Jurisdictional Amount (\$000)	(9) Reference Capital Structure, Working Capital, Rate Base Other Return Provided
1		Deferred Debits:						
2	181	Unamortized Debt Expense	2,251	0	2,251	0.8868484	1,996	Capital Structure
3	182	Regulatory Tax Assets	17,079	0	17,079	0.8868484	15,146	Capital Structure
4	182	Regulatory Assets	10,128	233	9,895	0.8832744	8,740	Working Capital
5	183	Preliminary Survey & Investigation Charges	1,732	0	1,732	0.8314088	1,440	Working Capital
6	184	Clearing Accounts	(25)	0	(25)	0.8400000	(21)	Working Capital
7	185	Temporary Facilities	0	0	0	#N/A	0	Working Capital
8	186	Miscellaneous Deferred Debits	1,179	0	1,179	0.8320611	981	Working Capital
9	188	Research, Development and Demonstration Expense	61	0	61	0.8380656	51	Working Capital
10	189	Unamortized Loss on Recquired Debt	14,533	0	14,533	0.8868484	12,889	Capital Structure
11	190	Accumulated Deferred Income Taxes	54,975	0	54,975	0.8868484	48,754	Capital Structure
12		Total Deferred Debits	<u>101,913</u>	<u>233</u>	<u>101,680</u>		<u>89,976</u>	
13								
14		Total Assets	<u>1,572,749</u>	<u>1,470</u>	<u>1,571,279</u>		<u>1,399,803</u>	

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FLORIDA PUBLIC SERVICE COMMISSION

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

Type of data shown:
 XX Projected Test Year Ended 05/31/2003
 Prior Year Ended 05/31/2002
 Historical Year Ended 12/31/2000

Company: GULF POWER COMPANY

Witness: R. R. Labrato

Docket No. 010949-EI

(1) Line No.	(2) Account Number	(3) Description	(4) Company Total Per Books (\$000)	(5) Non-Electric Utility (\$000)	(6) Total Electric (\$000)	(7) Jurisdictional Factor	(8) Jurisdictional Amount (\$000)	(9) Reference Capital Structure, Working Capital, Rate Base Other Return Provided
1		Electric Utility Plant:						
2	101	Electric Plant in Service	2,277,763	289	2,277,474	0.8945178	2,037,241	Rate Base
3	102	Electric Plant Purchased or Sold	0	0	0	#N/A	0	Rate Base
4	105	Electric Plant Held for Future Use	3,164	0	3,164	0.9687105	3,065	Rate Base
5	106	Completed Construction not Classified	0	0	0	#N/A	0	Rate Base
6	107	Construction Work in Progress	28,264	0	28,264	0.9581800	27,082	Rate Base & Other Return
7	108	Accumulated Provision for Depreciation of Electric Utility Plant	(948,185)	(115)	(948,050)	0.8931069	(846,710)	Rate Base & Other Return
8	111	Accumulated Provision for Amortization	(24,387)	0	(24,387)	0.9747406	(23,771)	Rate Base & Other Return
9	114	Electric Plant Acquisition Adjustments	4,881	0	4,881	0.0000000	0	Rate Base
10		Total Net Electric Plant	1,341,500	174	1,341,326		1,196,907	
11		Other Property and Investments:						
12	121	Non-Utility Property	467	467	0	#N/A	0	
13	122	Accumulated Prov. for Deprec. & Amort. of Non-Utility Property	(13)	(13)	0	#N/A	0	
14	124	Other Investments	0	0	0	#N/A	0	Working Capital
15	125	Sinking Funds	0	0	0	#N/A	0	Working Capital
16	128	Other Special Funds	9,072	0	9,072	0.9495150	8,614	Working Capital
17		Total Other Property & Investments	9,526	454	9,072		8,614	
18		Current and Accrued Assets:						
19	131	Cash	3,980	0	3,980	0.9600503	3,821	Working Capital
20	132	Interest Special Deposits	0	0	0	#N/A	0	Working Capital
21	133	Dividends Special Deposits	0	0	0	#N/A	0	Working Capital
22	134	Other Special Deposits	5	0	5	1.0000000	5	Working Capital
23	135	Working Funds	272	0	272	0.9595588	261	Working Capital
24	136	Temporary Cash Investments	0	0	0	#N/A	0	Working Capital
25	141	Notes Receivable	0	0	0	#N/A	0	Working Capital
26	142	Customer Accounts Receivable	33,671	146	33,525	0.9600000	32,184	Working Capital
27	143	Other Accounts Receivable	15,667	0	15,667	0.9611285	15,058	Working Capital
28	144	Accumulated Provision for Uncollectible Accounts	(1,012)	(66)	(946)	0.9598309	(908)	Working Capital
29	146	Accounts Receivable from Associated Companies	8,670	0	8,670	0.9599769	8,323	Working Capital
30	151	Fuel Stock	45,052	0	45,052	0.9069298	40,859	Working Capital
31	154	Plant Materials and Operating Supplies	29,538	0	29,538	0.9272463	27,389	Working Capital
32	155	Merchandise	0	0	0	#N/A	0	
33	158	Clean Air Act	82	0	82	0.9634146	79	Working Capital
34	163	Stores Expense - Undistributed	0	0	0	#N/A	0	Working Capital
35	165	Prepayments	39,497	0	39,497	0.9726562	38,417	Working Capital
36	171	Interest and Dividends Receivable	184	0	184	0.9836957	181	Working Capital
37	173	Accrued Unbilled Revenue	26,494	0	26,494	0.9599909	25,434	Working Capital
38	174	Miscellaneous Current and Accrued Assets	4,712	0	4,712	0.9598896	4,523	Working Capital
39		Total Current Assets	206,812	80	206,732		195,626	

FLORIDA PUBLIC SERVICE COMMISSION

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

Type of data shown:

XX Projected Test Year Ended 05/31/2003

Prior Year Ended 05/31/2002

Historical Year Ended 12/31/2000

Company: GULF POWER COMPANY

Witness: R. R. Labrato

Docket No. 010949-EI

(1) Line No.	(2) Account Number	(3) Description	(4) Company Total Per Books (\$000)	(5) Non-Electric Utility (\$000)	(6) Total Electric (\$000) (4-5)	(7) Jurisdictional Factor	(8) Jurisdictional Amount (\$000)	(9) Reference Capital Structure, Working Capital, Rate Base Other Return Provided
1		Deferred Debits:						
2	181	Unamortized Debt Expense	2,098	0	2,098	0.8963073	1,880	Capital Structure
3	182	Regulatory Tax Assets	18,736	0	18,736	0.8963073	16,793	Capital Structure
4	182	Regulatory Assets	8,860	0	8,860	0.8108352	7,184	Working Capital
5	183	Preliminary Survey & Investigation Charges	1,355	0	1,355	0.8110701	1,099	Working Capital
6	184	Clearing Accounts	(25)	0	(25)	0.9600000	(24)	Working Capital
7	185	Temporary Facilities	0	0	0	#N/A	0	Working Capital
8	186	Miscellaneous Deferred Debits	1,610	0	1,610	0.9684596	1,556	Working Capital
9	188	Research, Development and Demonstration Expense	61	0	61	0.8032787	49	Working Capital
10	189	Unamortized Loss on Reacquired Debt	13,161	0	13,161	0.8963073	11,796	Capital Structure
11	190	Accumulated Deferred Income Taxes	54,276	0	54,276	0.8963073	48,648	Capital Structure
12		Total Deferred Debits	<u>100,132</u>	<u>0</u>	<u>100,132</u>		<u>88,981</u>	
13								
14		Total Assets	<u>1,657,970</u>	<u>708</u>	<u>1,657,262</u>		<u>1,490,128</u>	

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FLORIDA PUBLIC SERVICE COMMISSION

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

Type of data shown:
 Projected Test Year Ended 05/31/2003
 Prior Year Ended 05/31/2002
 XX Historical Year Ended 12/31/2000
 Witness: R. R. Labrato

Company: GULF POWER COMPANY

Docket No. 010849-EI

(1) Line No.	(2) Account Number	(3) Description	(4) Company Total Per Books (\$000)	(5) Non-Electric Utility (\$000)	(6) Total Electric (\$000)	(7) Jurisdictional Factor (4-5)	(8) Jurisdictional Amount (\$000)	(9) Reference Capital Structure, Working Capital, Rate Base, Other Return Provided
1		Proprietary Capital:						
2	201	Common Stock Issued	38,060	0	38,060	0.8688370	33,068	Capital Structure
3	204	Preferred Stock Issued	4,236	0	4,236	0.8688370	3,680	Capital Structure
4	207	Premium on Capital Stock	12	0	12	0.8688370	10	Capital Structure
5	210	Gain on Resale or Cancellation of Reacquired Capital Stoc	0	0	0	0.8688370	0	Capital Structure
6	211	Miscellaneous Paid-in Capital	224,838	0	224,838	0.8688370	195,348	Capital Structure
7	214	Capital Stock Expense	0	0	0	0.8688370	0	Capital Structure
8	216	Unappropriated Retained Earnings	153,919	9,963	143,956	0.8688370	125,074	Capital Structure
9		Total Proprietary Capital	421,065	9,963	411,102		357,180	
10		Other Long-Term Debt:						
11	221	Bonds	85,000	0	85,000	0.8688370	73,851	Capital Structure
12	224	Other Long-Term Debt	373,749	0	373,749	0.8688370	324,727	Capital Structure
13	225	Unamortized Premium on Long-Term Debt	0	0	0	0.8688370	0	Capital Structure
14	226	Unamortized Discount on Long-Term Debt	(6,915)	0	(6,915)	0.8688370	(6,008)	Capital Structure
15		Total Long-Term Debt	451,834	0	451,834		392,570	
16								
17	228	Accumulated Provisions for Property Insurance	7,128	0	7,128	0.9534231	6,796	Working Capital
18	228	Accumulated Provision For injuries and Damages	1,389	0	1,389	0.9452844	1,313	Working Capital
19	228	Accumulated Provision For Pensions and Benefits	28,180	0	28,180	0.9452449	26,637	Working Capital
20	229	Accumulated Provision for Rate Refund	2,483	0	2,483	1.0000000	2,483	Working Capital
21		Total Other Non-Current Liabilities	39,180	0	39,180		37,229	
22		Current and Accrued Liabilities:						
23	231	Notes Payable	39,846	0	39,846	0.8688370	34,620	Capital Structure
24	232	Accounts Payable	22,654	0	22,654	0.9599629	21,747	Working Capital
25	234	Accounts Payable to Associated Companies	12,524	0	12,524	0.9599968	12,023	Working Capital
26	235	Customer Deposits	13,162	0	13,162	0.8688370	11,438	Capital Structure
27	236	Taxes Accrued	25,125	0	25,125	0.9600398	24,121	Working Capital
28	237	Interest Accrued	8,930	0	8,930	0.9600224	8,573	Working Capital
29	238	Dividends Declared - Common	7,954	0	7,954	0.8688370	6,911	Capital Structure
30	238	Dividends Declared - Other	50	0	50	0.9600000	48	Working Capital
31	241	Tax Collections Payable	1,510	22	1,488	0.9596774	1,428	Working Capital
32	242	Miscellaneous Current and Accrued Liabilities	5,372	0	5,372	0.9599777	5,157	Working Capital
33		Total Current and Accrued Liabilities	137,127	22	137,105		126,064	
34		Deferred Credits:						
35	253	Other Deferred Credits	20,208	1,594	18,614	0.8108413	15,093	Working Capital
36	254	Regulatory Tax Liability	38,620	0	38,620	0.8688370	33,554	Capital Structure
37	254	Regulatory Liability	5,800	0	5,800	0.8470690	4,913	Working Capital
38	255	Accumulated Deferred Investment Tax Credits	26,752	0	26,752	0.8688370	23,243	Capital Structure
39		Total Deferred Credits	81,380	1,594	89,786		76,803	
40		Accumulated Deferred Income Taxes:						
41	281	Accum. Def. Income Taxes - Accelerated Amortization Proj	6,229	0	6,229	0.8688370	5,412	Capital Structure
42	282	Accumulated Deferred Income Taxes - Other Property	187,720	0	187,720	0.8688370	163,098	Capital Structure
43	283	Accumulated Deferred Income Taxes - Other	24,075	0	24,075	0.8688370	20,917	Capital Structure
44		Total Accumulated Deferred Income Taxes	218,024	0	218,024		189,427	
45		Total Liabilities and Other Credits	1,358,610	11,579	1,347,031		1,179,273	

FLORIDA PUBLIC SERVICE COMMISSION

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

Type of data shown:
 Projected Test Year Ended 05/31/2003
 XX Prior Year Ended 05/31/2002
 Historical Year Ended 12/31/2000
 Witness: R. R. Labrato

Company: GULF POWER COMPANY

Docket No. 010949-EI

(1) Line No.	(2) Account Number	(3) Description	(4) Company Total Per Books (\$000)	(5) Non-Electric Utility (\$000)	(6) Total Electric (\$000) (4-5)	(7) Jurisdictional Factor	(8) Jurisdictional Amount (\$000)	(9) Reference Capital Structure, Working Capital, Rate Base, Other Return Provided
1		Proprietary Capital:						
2	201	Common Stock Issued	38,060	0	38,060	0.8868484	33,753	Capital Structure
3	204	Preferred Stock Issued	4,236	0	4,236	0.8868484	3,757	Capital Structure
4	207	Premium on Capital Stock	12	0	12	0.8868484	11	Capital Structure
5	210	Gain on Resale or Cancellation of Reacquired Capital Stoc	0	0	0	0.8868484	0	Capital Structure
6	211	Miscellaneous Paid-In Capital	321,630	0	321,630	0.8868484	285,237	Capital Structure
7	214	Capital Stock Expense	0	0	0	0.8868484	0	Capital Structure
8	216	Unappropriated Retained Earnings	152,502	556	151,946	0.8868484	134,753	Capital Structure
9		Total Proprietary Capital	516,440	556	515,884		457,511	
10		Other Long-Term Debt:						
11	221	Bonds	85,000	0	85,000	0.8868484	75,382	Capital Structure
12	224	Other Long-Term Debt	505,401	0	505,401	0.8868484	448,214	Capital Structure
13	225	Unamortized Premium on Long-Term Debt	0	0	0	0.8868484	0	Capital Structure
14	226	Unamortized Discount on Long-Term Debt	(6,396)	0	(6,396)	0.8868484	(5,672)	Capital Structure
15		Total Long-Term Debt	584,005	0	584,005		517,924	
16								
17	228	Accumulated Provisions for Property Insurance	11,724	0	11,724	0.9549642	11,196	Working Capital
18	228	Accumulated Provision For Injuries and Damages	951	0	951	0.9453207	899	Working Capital
19	228	Accumulated Provision For Pensions and Benefits	31,945	0	31,945	0.9451557	30,193	Working Capital
20	229	Accumulated Provision for Rate Refund	3,881	0	3,881	1.0000000	3,881	Working Capital
21		Total Other Non-Current Liabilities	48,501	0	48,501		46,169	
22		Current and Accrued Liabilities:						
23	231	Notes Payable	31,502	0	31,502	0.8868484	27,937	Capital Structure
24	232	Accounts Payable	29,598	0	29,598	0.9599635	28,413	Working Capital
25	234	Accounts Payable to Associated Companies	7,256	0	7,256	0.9600331	6,966	Working Capital
26	235	Customer Deposits	13,715	0	13,715	0.8868484	12,163	Capital Structure
27	236	Taxes Accrued	17,281	0	17,281	0.9600139	16,590	Working Capital
28	237	Interest Accrued	9,744	0	9,744	0.9599754	9,354	Working Capital
29	238	Dividends Declared - Common	8,788	0	8,788	0.8868484	7,794	Capital Structure
30	238	Dividends Declared - Other	54	0	54	0.9629630	52	Working Capital
31	241	Tax Collections Payable	1,227	0	1,227	0.9600652	1,178	Working Capital
32	242	Miscellaneous Current and Accrued Liabilities	6,869	835	6,034	0.9600597	5,793	Working Capital
33		Total Current and Accrued Liabilities	126,034	835	125,199		116,240	
34		Deferred Credits:						
35	253	Other Deferred Credits	25,978	79	25,899	0.8108035	20,999	Working Capital
36	254	Regulatory Tax Liability	34,900	0	34,900	0.8868484	30,951	Capital Structure
37	254	Regulatory Liability	3,529	0	3,529	0.8651176	3,053	Working Capital
38	255	Accumulated Deferred Investment Tax Credits	24,032	0	24,032	0.8868484	21,313	Capital Structure
39		Total Deferred Credits	88,439	79	88,360		76,316	
40		Accumulated Deferred Income Taxes:						
41	281	Accum. Def. Income Taxes - Accelerated Amortization Proj	4,826	0	4,826	0.8868484	4,280	Capital Structure
42	282	Accumulated Deferred Income Taxes - Other Property	182,349	0	182,349	0.8868484	161,715	Capital Structure
43	283	Accumulated Deferred Income Taxes - Other	22,155	0	22,155	0.8868484	19,648	Capital Structure
44		Total Accumulated Deferred Income Taxes	209,330	0	209,330		185,643	
45		Total Liabilities and Other Credits	1,572,749	1,470	1,571,279		1,399,803	

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FLORIDA PUBLIC SERVICE COMMISSION

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

Type of data shown:

XX Projected Test Year Ended 05/31/2003

Prior Year Ended 05/31/2002

Historical Year Ended 12/31/2000

Company: GULF POWER COMPANY

Witness: F. R. Labrato

Docket No. 010949-EI

(1) Line No.	(2) Account Number	(3) Description	(4) Company Total Per Books (\$000)	(5) Non-Electric Utility (\$000)	(6) Total Electric (\$000) (4-5)	(7) Jurisdictional Factor	(8) Jurisdictional Amount (\$000)	(9) Reference Capital Structure, Working Capital, Rate Base, Other Return Provided
1		Proprietary Capital:						
2	201	Common Stock Issued	38,060	0	38,060	0.8963073	34,113	Capital Structure
3	204	Preferred Stock Issued	4,236	0	4,236	0.8963073	3,797	Capital Structure
4	207	Premium on Capital Stock	12	0	12	0.8963073	11	Capital Structure
5	210	Gain on Resale or Cancellation of Reacquired Capital Stoc	0	0	0	0.8963073	0	Capital Structure
6	211	Miscellaneous Paid-In Capital	381,627	0	381,627	0.8963073	342,055	Capital Structure
7	214	Capital Stock Expense	0	0	0	0.8963073	0	Capital Structure
8	216	Unappropriated Retained Earnings	127,489	683	126,806	0.8963073	113,657	Capital Structure
9		Total Proprietary Capital	551,424	683	550,741		493,633	
10		Other Long-Term Debt:						
11	221	Bonds	85,000	0	85,000	0.8963073	76,186	Capital Structure
12	224	Other Long-Term Debt	564,632	0	564,632	0.8963073	506,084	Capital Structure
13	225	Unamortized Premium on Long-Term Debt	0	0	0	0.8963073	0	Capital Structure
14	226	Unamortized Discount on Long-Term Debt	(6,055)	0	(6,055)	0.8963073	(5,427)	Capital Structure
15		Total Long-Term Debt	643,577	0	643,577		576,843	
16								
17	228	Accumulated Provisions for Property Insurance	14,900	0	14,900	0.9308725	13,870	Working Capital
18	228	Accumulated Provision For Injuries and Damages	938	0	938	0.9552239	896	Working Capital
19	228	Accumulated Provision For Pensions and Benefits	34,735	0	34,735	0.9554340	33,187	Working Capital
20	229	Accumulated Provision for Rate Refund	896	0	896	1.0000000	896	Working Capital
21		Total Other Non-Current Liabilities	51,469	0	51,469		48,849	
22		Current and Accrued Liabilities:						
23	231	Notes Payable	19,233	0	19,233	0.8963073	17,239	Capital Structure
24	232	Accounts Payable	33,000	0	33,000	0.9600000	31,680	Working Capital
25	234	Accounts Payable to Associated Companies	7,253	0	7,253	0.9600165	6,963	Working Capital
26	235	Customer Deposits	13,989	0	13,989	0.8963073	12,521	Capital Structure
27	236	Taxes Accrued	15,826	0	15,826	0.9600025	15,193	Working Capital
28	237	Interest Accrued	10,612	0	10,612	0.9599510	10,187	Working Capital
29	238	Dividends Declared - Common	10,175	0	10,175	0.8963073	9,120	Capital Structure
30	238	Dividends Declared - Other	54	0	54	0.9629630	52	Working Capital
31	241	Tax Collections Payable	1,278	0	1,278	0.9600939	1,227	Working Capital
32	242	Miscellaneous Current and Accrued Liabilities	6,171	0	6,171	0.9599741	5,924	Working Capital
33		Total Current and Accrued Liabilities	117,571	0	117,571		110,106	
34		Deferred Credits:						
35	253	Other Deferred Credits	31,927	25	31,802	0.8106295	25,786	Working Capital
36	254	Regulatory Tax Liability	31,319	0	31,319	0.8963073	28,071	Capital Structure
37	254	Regulatory Liability	2,304	0	2,304	0.8914931	2,054	Working Capital
38	255	Accumulated Deferred Investment Tax Credits	22,113	0	22,113	0.8963073	19,820	Capital Structure
39		Total Deferred Credits	87,583	25	87,538		75,731	
40		Accumulated Deferred Income Taxes:						
41	281	Accum. Def. Income Taxes - Accelerated Amortization Proj	4,616	0	4,616	0.8963073	4,137	Capital Structure
42	282	Accumulated Deferred Income Taxes - Other Property	177,982	0	177,982	0.8963073	159,526	Capital Structure
43	283	Accumulated Deferred Income Taxes - Other	23,768	0	23,768	0.8963073	21,303	Capital Structure
44		Total Accumulated Deferred Income Taxes	206,366	0	206,366		184,966	
45		Total Liabilities and Other Credits	1,857,970	708	1,857,262		1,490,128	

FLORIDA PUBLIC SERVICE COMMISSION

Company: GULF POWER COMPANY

Docket No. 010949-EI

Explanation: Provide a schedule of 13-month average rate base as adjusted for the test year, and the prior year if the test year is projected. Provide detail of all adjustments on Schedule B-4.

Type of data shown:

Projected Test Year Ended 05/31/2003

Prior Year Ended 05/31/2002

XX Historical Year Ended 12/31/2000

Witness: R. R. Labrato

**Adjusted 13-Month Average Rate Base
(THOUSANDS)**

Line No.	Rate Base Components	(1) Total Company per Books	(2) Non-Electric Utility	(3) Electric Utility (1) + (2)	(4) Commission Adjustments Made in Last Case as Applicable (Sch. B-5)	(5) Adjusted per Commission (3)+(4)	(6) Company Adjustments (Sch. B-6)	(7) Total Utility with Commission & Company Adjustments (5) + (6)	(8) Unit Power Sales Rate Base	(9) Total Utility Adjusted for UPS (7) - (8)	(10) Jurisdictional Rate Base Factor	(11) Jurisdictional Utility Adjusted Per Company & Commission (9) x (10)
1	Plant-in-Service	1,864,766	(2,036)	1,862,730	(71,865)	1,790,865	0	1,790,865	182,956	1,607,909	0.9759203	1,569,191
2	Accumulated Provision for Depreciation & Amortization	848,998	(840)	848,158	(14,106)	834,052	0	834,052	68,307	765,745	0.9747363	746,399
3	Net Plant-in-Service (1) - (2)	1,015,768	(1,196)	1,014,572	(57,759)	956,813	0	956,813	114,649	842,164	0.9769974	822,792
4	Plant Held for Future Use	3,156	0	3,156	0	3,156	0	3,156	0	3,156	0.9687105	3,057
5	Construction Work-in-Progress	52,764	0	52,764	(9,850)	42,914	0	42,914	334	42,580	0.9687672	41,249
6	Plant Acquisition Adjustment	5,477	0	5,477	0	5,477	0	5,477	5,477	0	-	0
7	Net Utility Plant (3)+(4)+(5)+(6)	1,077,165	(1,196)	1,075,969	(67,609)	1,008,360	0	1,008,360	120,460	887,900	0.9765717	867,098
8	Working Capital Allowance	46,087	(8,312)	37,775	(8,925)	28,850	0	28,850	1,396	27,454	0.9606615	26,374
9	Other Rate Base	0	0	0	0	0	0	0	0	0	-	0
10	Total Rate Base (7) + (8) + (9)	1,123,252	(9,508)	1,113,744	(76,534)	1,037,210	0	1,037,210	121,856	915,354		893,472
11	Operating Income	88,235		88,235	(5,920)	82,315	169	82,484	8,109	74,375		73,329
12	Rate of Return (11)/(10)	7.86%		7.92%		7.94%		7.95%		8.13%		8.21%

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FLORIDA PUBLIC SERVICE COMMISSION

Company: GULF POWER COMPANY

Docket No. 010949-EI

Explanation: Provide a schedule of 13-month average rate base as adjusted for the test year, and the prior year if the test year is projected. Provide detail of all adjustments on Schedule B-4.

Type of data shown:
 Projected Test Year Ended 05/31/2003
 XX Prior Year Ended 05/31/2002
 Historical Year Ended 12/31/2000
 Witness: R. R. Labrato

Adjusted 13-Month Average Rate Base
 (THOUSANDS)

Line No.	Rate Base Components	(1) Total Company per Books	(2) Non-Electric Utility	(3) Electric Utility (1) + (2)	(4) Commission Adjustments Made in Last Case as Applicable (Sch. B-5)	(5) Adjusted per Commission (3)+(4)	(6) Company Adjustments (Sch. B-6)	(7) Total Utility with Commission & Company Adjustments (5) + (6)	(8) Unit Power Sales Rate Base	(9) Total Utility Adjusted for UPS (7) - (8)	(10) Jurisdictional Rate Base Factor	(11) Jurisdictional Utility Adjusted Per Company & Commission (9) x (10)
1	Plant-in-Service	1,978,961	(292)	1,978,669	(74,092)	1,904,577	0	1,904,577	186,000	1,718,577	0.9759203	1,677,194
2	Accumulated Provision for Depreciation & Amortization	917,253	(102)	917,151	(17,666)	899,485	115	899,600	74,960	824,640	0.9747363	803,807
3	Net Plant-in-Service (1) - (2)	1,061,708	(190)	1,061,518	(56,426)	1,005,092	(115)	1,004,977	111,040	893,937	0.9770118	873,387
4	Plant Held for Future Use	3,163	0	3,163	0	3,163	0	3,163	0	3,163	0.9687105	3,064
5	Construction Work-in-Progress	207,498	0	207,498	(164,799)	42,699	0	42,699	1,942	40,757	0.9687672	39,484
6	Plant Acquisition Adjustment	5,116	0	5,116	0	5,116	0	5,116	5,116	0	-	0
7	Net Utility Plant (3)+(4)+(5)+(6)	1,277,485	(190)	1,277,295	(221,225)	1,056,070	(115)	1,055,955	118,098	937,857	0.9766254	915,935
8	Working Capital Allowance	55,935	88	56,023	353	56,376	0	56,376	1,992	54,384	0.9663688	52,555
9	Other Rate Base	0	0	0	0	0	0	0	0	0	-	0
10	Total Rate Base (7) + (8) + (9)	1,333,420	(102)	1,333,318	(220,872)	1,112,446	(115)	1,112,331	120,090	992,241		968,490
11	Operating income	82,815		82,815	(6,456)	76,359	(308)	76,051	7,625	68,426		67,576
12	Rate of Return (11)/(10)	6.21%		6.21%		6.86%		6.84%		6.90%		6.98%

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FLORIDA PUBLIC SERVICE COMMISSION

Company: GULF POWER COMPANY

Docket No. 010949-EI

Explanation: Provide a schedule of 13-month average rate base as adjusted for the test year, and the prior year if the test year is projected. Provide detail of all adjustments on Schedule B-4.

Type of data shown:

XX Projected Test Year Ended 05/31/2003

Prior Year Ended 05/31/2002

Historical Year Ended 12/31/2000

Witness: R. R. Labrato

**Adjusted 13-Month Average Rate Base
(THOUSANDS)**

Line No.	Rate Base Components	(1) Total Company per Books	(2) Non- Electric Utility	(3) Electric Utility (1) + (2)	(4) Commission Adjustments Made In Last Case as Applicable (Sch. B-5)	(5) Adjusted per Commission (3)+(4)	(6) Company Adjustments (Sch. B-6)	(7) Total Utility with Commission & Company Adjustments (5) + (6)	(8) Unit Power Sales Rate Base	(9) Total Utility Adjusted for UPS (7) - (8)	(10) Jurisdictional Rate Base Factor	(11) Jurisdictional Utility Adjusted Per Company & Commission (9) x (10)
1	Plant-in-Service	2,277,763	(289)	2,277,474	(73,188)	2,204,286	0	2,204,286	189,273	2,015,013	0.9759203	1,966,492
2	Accumulated Provision for Depreciation & Amortization	972,552	(115)	972,437	(19,947)	952,490	2,953	955,443	79,207	876,236	0.9747363	854,099
3	Net Plant-in-Service (1) - (2)	1,305,211	(174)	1,305,037	(53,241)	1,251,796	(2,953)	1,248,843	110,066	1,138,777	0.9768313	1,112,393
4	Plant Held for Future Use	3,164	0	3,164	0	3,164	0	3,164	0	3,164	0.9687105	3,065
5	Construction Work-in-Progress	28,264	0	28,264	(11,528)	16,736	0	16,736	375	16,361	0.9687672	15,850
6	Plant Acquisition Adjustment	4,861	0	4,861	0	4,861	0	4,861	4,861	0	-	0
7	Net Utility Plant (3)+(4)+(5)+(6)	1,341,500	(174)	1,341,326	(64,769)	1,276,557	(2,953)	1,273,604	115,302	1,158,302	0.9766952	1,131,308
8	Working Capital Allowance	67,951	(55)	67,896	1,026	68,922	0	68,922	(420)	69,342	0.9690231	67,194
9	Other Rate Base	0	0	0	0	0	0	0	0	0	-	0
10	Total Rate Base (7) + (8) + (9)	1,409,451	(229)	1,409,222	(63,743)	1,345,479	(2,953)	1,342,526	114,882	1,227,644		1,198,502
11	Operating Income	80,185		80,185	(6,666)	73,519	(4,137)	69,382	7,724	61,658		61,378
12	Rate of Return (11) / (10)	5.69%		5.69%		5.46%		5.17%		5.02%		5.12%

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FLORIDA PUBLIC SERVICE COMMISSION

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

Type of data shown:
 Projected Test Year Ended 05/31/2003
 Prior Year Ended 05/31/2002
 XX Historical Year Ended 12/31/2000
 Witness: R. R. Labrato

Company: GULF POWER COMPANY

Docket No. 010949-EI

Rate Base Adjustments
(Thousands)

Line No.	Adjustment Title	Reason for Adjustment or Omission (provide supporting schedule)	(1) Adjustment Amount (000)	(2) Jurisdictional Factor	(3) Jurisdictional Amount of Adjustment (1) x (2) (000)	(4) Increase/ (Decrease) in Revenue Requirement (000)
1	Non-Electric Adjustments:					
2	Plant-in-Service - Appliance Sales	To exclude amounts from rate base associated with Non-Electric - Appliance Sales.	(2,033)	1.0000000	(2,033)	(242)
3	Depreciation Reserve - Appliance Sales	To exclude amounts from rate base associated with Non-Electric - Appliance Sales.	838	1.0000000	838	100
4	Working Capital Adjustments	To exclude amounts from rate base associated with Non-Utility Investments.	(8,312)	1.0000000	(8,312)	(990)
5	Plant-in-Service - Tallahassee Office	The portion of the Tallahassee and Washington offices deemed to be associated with lobbying was disallowed in the last case. Subsequently, a staff memorandum (SAB 36 - issued December 3, 1990) recommended removing the costs associated with liaison activities.	(3)	1.0000000	(3)	0
6	Depreciation Reserve - Tallahassee Office	The portion of the Tallahassee and Washington offices deemed to be associated with lobbying was disallowed in the last case. Subsequently, a staff memorandum (SAB 36 - issued December 3, 1990) recommended removing the costs associated with liaison activities.	2	1.0000000	2	0
7	Total Non-utility		<u>(9,508)</u>		<u>(9,508)</u>	<u>(1,132)</u>
8	Commission Adjustments:					
9	Plant-in-Service - Corporate Headquarters (3rd Floor)	The cost of the third floor was removed from plant-in-service during the last rate case. An allowance was made to earn a deferred return equal the AFUDC.	(4,031)	0.9822433	(3,959)	(472)
10	Depreciation Reserve - Corporate Headquarters (3rd Floor)	The cost of the third floor was removed from plant-in-service during the last rate case. An allowance was made to earn a deferred return equal the AFUDC.	354	0.9822350	348	41

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FLORIDA PUBLIC SERVICE COMMISSION

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

Type of data shown:

Projected Test Year Ended 05/31/2003

Prior Year Ended 05/31/2002

XX Historical Year Ended 12/31/2000

Witness: R. R. Labrato

Company: GULF POWER COMPANY

Docket No. 010949-EI

Rate Base Adjustments
(Thousands)

11	CWIP - Interest Bearing	To exclude from rate base CWIP eligible for AFUDC.	(8,875)	0.9687672	(8,598)	(1,024)
12	Plant-in-Service - Environmental Recovery Clause	To exclude plant amounts associated with the Environmental Cost Recovery Clause.	(66,617)	0.9642371	(64,235)	(7,651)
13	Depreciation Reserve - Environmental Recovery Clause	To exclude plant amounts associated with the Environmental Cost Recovery Clause.	13,724	0.9642371	13,233	1,576
14	CWIP - Environmental Recovery Clause	To exclude plant amounts associated with the Environmental Cost Recovery Clause.	(63)	0.9642371	(61)	(7)
15	Plant-in-Service - Energy Conservation Recovery Clause	To exclude plant amounts associated with the Energy Conservation Cost Recovery Clause.	(1,217)	1.0000000	(1,217)	(145)
16	Depreciation Reserve - Energy Conservation Recovery Clause	To exclude plant amounts associated with the Energy Conservation Cost Recovery Clause.	28	1.0000000	28	3
17	CWIP - Energy Conservation Recovery Clause	To exclude plant amounts associated with the Energy Conservation Cost Recovery Clause.	(912)	1.0000000	(912)	(109)
18	Working Capital Adjustments per MFR B-5	Various adjustments required to properly state Working Capital.	(8,925)	0.9877871	(8,816)	(1,050)
19	Total Commission Adjustments		<u>(76,534)</u>		<u>(74,189)</u>	<u>(8,838)</u>
20	Company Adjustments:					
21	Depreciation Study Adjustment		0	0.9747363	0	0
22	Total All Adjustments:		<u>(86,042)</u>		<u>(83,697)</u>	<u>(9,970)</u>

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FLORIDA PUBLIC SERVICE COMMISSION

Company: GULF POWER COMPANY

Docket No. 010949-EI

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

Type of data shown:

Projected Test Year Ended 05/31/2003

Prior Year Ended 05/31/2002

XX Historical Year Ended 12/31/2000

Witness: R. R. Labrato

Rate Base Adjustments
(Thousands)

23 Commission Adjustments Not Made:

- 24 Net Plant-in-Service - Reduction in Amount of AFUDC Capitalized During the last rate case an adjustment was made to Plant in Service due to the late closing of two work orders and their effect on AFUDC. This was an isolated case and requires no further adjustment.
- 25 PHFU - Sod Farm No adjustment is necessary since there are no non-utility operations at the Caryville site. The last piece of equipment was sold in 1994.
- 26 Net Plant-in-Service - Leisure Lakes The disallowed facilities were transferred for use elsewhere in Gulf's system, and the land classified as non-utility property.
- 27 Net Plant-in-Service - Corporate Headquarters The Business Development center equipment was donated to a local college, and the space occupied by Audio Visual Services
- 28 Net Plant-in-Service - Navy House Adjustment not made since Gulf sold this property in the early 1990's.
- 29 Depreciation Reserve - Corporate Investigation This adjustment is no longer made since adjustments were made to properly account for potentially misappropriated property.
- 30 Plant Scherer Adjustments Plant Scherer, in the last rate case, had 63MW unsold which were requested to be placed in rate base. In a commission decision, the rate base items associated with this unsold capacity was disallowed. This separate adjustment is not necessary since 100% of Scherer is removed in the UPS adjustments in this filing.
- 31 Appliance Sales Misallocation In the last rate filing, Gulf misallocated plant investment and depreciation reserve to the appliance division. This adjustment is no longer necessary because the misallocation was corrected.
- 32 Caryville Subsurface Study The deferred subsurface study expenses have been fully amortized, therefore eliminating the need for an adjustment.
- 33 Deferred Rate Case Expenses Commission policy has been to exclude deferred Rate Case Expenses, Gulf feels that the Company should be allowed to earn a return as it would any other non-interest-bearing asset which has been financed with a mix of capital.
- 34 Working Capital - Heavy Oil Inventory No adjustment was necessary, since this fuel stock was sold off.
- 35 Working Capital - Lighter Oil Inventory No adjustment was necessary, since stock levels were reasonable and prudent.
- 36 Working Capital -Coal Inventory No adjustment was necessary, since stock levels were reasonable and prudent.

FLORIDA PUBLIC SERVICE COMMISSION

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

Type of data shown:

Projected Test Year Ended 05/31/2003

Prior Year Ended 05/31/2002

XX Historical Year Ended 12/31/2000

Witness: R. R. Labrato

Company: GULF POWER COMPANY

Docket No. 010949-EI

Rate Base Adjustments
(Thousands)

37	Working Capital -PIP Expense Adjustment	The current salaries and benefits package was deemed reasonable by the Commission in the last rate case. The adjustment made in the last rate case was made due to a revised budget amount. No adjustment is necessary.
38	Working Capital -Blackwater Cooling Lake	This adjustment has been discontinued since the removal of a Special Fund set up for the cooling lake at Plant Daniel in Mississippi.
39	Working Capital -Accounts Receivable - Sod Farm & Vision Design	This adjustment no longer is made since these entities no longer exist.
40	Working Capital -Merchandise - Appliance Sales and Service	This adjustment no longer is made since this entity no longer exists.
41	Working Capital -Leasehold Improvements - Merchandising	There are no Leasehold Improvements in the Test Year; also, this entity no longer exists.
42	Working Capital -Air Products Bill Credit	This adjustment no longer is made since this program no longer exists.
43	Working Capital -Plant Daniel Coal Buyout	This adjustment is no longer made since the balance has been fully amortized.
44	Working Capital -Peabody Prepayment	This adjustment is no longer made since the balance has been fully amortized.
45	Working Capital -Monsanto Advance	This adjustment no longer is made since this program no longer exists.

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FLORIDA PUBLIC SERVICE COMMISSION

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

Type of data shown:
 Projected Test Year Ended 05/31/2003
 XX Prior Year Ended 05/31/2002
 Historical Year Ended 12/31/2000
 Witness: R. R. Labrato

Company: GULF POWER COMPANY

Docket No. 010949-EI

Rate Base Adjustments
(Thousands)

Line No.	Adjustment Title	Reason for Adjustment or Omission (provide supporting schedule)	(1) Adjustment Amount (000)	(2) Jurisdictional Factor	(3) Jurisdictional Amount of Adjustment (1) x (2) (000)	(4) Increase/ (Decrease) in Revenue Requirement (000)
1	Non-Electric Adjustments:					
2	Plant-in-Service - Appliance Sales	To exclude amounts from rate base associated with Non-Electric - Appliance Sales.	(292)	1.0000000	(292)	(36)
3	Depreciation Reserve - Appliance Sales	To exclude amounts from rate base associated with Non-Electric - Appliance Sales.	102	1.0000000	102	13
4	Working Capital Adjustments	To exclude amounts from rate base associated with Non-Utility Investments.	88	1.0000000	88	11
5	Plant-in-Service - Tallahassee Office	The portion of the Tallahassee and Washington offices deemed to be associated with lobbying was disallowed in the last case. Subsequently, a staff memorandum (SAB 36 - issued December 3, 1990) recommended removing the costs associated with liaison activities.	0	1.0000000	0	0
6	Depreciation Reserve - Tallahassee Office	The portion of the Tallahassee and Washington offices deemed to be associated with lobbying was disallowed in the last case. Subsequently, a staff memorandum (SAB 36 - issued December 3, 1990) recommended removing the costs associated with liaison activities.	0	1.0000000	0	0
7	Total Non-utility		<u>(102)</u>		<u>(102)</u>	<u>(12)</u>
8	Commission Adjustments:					
9	Plant-in-Service - Corporate Headquarters (3rd Floor)	The cost of the third floor was removed from plant-in-service during the last rate case. An allowance was made to earn a deferred return equal the AFUDC.	(3,721)	0.9822433	(3,655)	(451)
10	Depreciation Reserve - Corporate Headquarters (3rd Floor)	The cost of the third floor was removed from plant-in-service during the last rate case. An allowance was made to earn a deferred return equal the AFUDC.	327	0.9822350	321	40

FLORIDA PUBLIC SERVICE COMMISSION

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

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Company: GULF POWER COMPANY

Docket No. 010949-EI

Rate Base Adjustments
(Thousands)

11	CWIP - Interest Bearing	To exclude from rate base CWIP eligible for AFUDC.	(162,216)	0.9687672	(157,150)	(19,408)
12	Plant-in-Service - Environmental Recovery Clause	To exclude plant amounts associated with the Environmental Cost Recovery Clause.	(67,509)	0.9642371	(65,095)	(8,039)
13	Depreciation Reserve - Environmental Recovery Clause	To exclude plant amounts associated with the Environmental Cost Recovery Clause.	17,247	0.9642371	16,630	2,054
14	CWIP - Environmental Recovery Clause	To exclude plant amounts associated with the Environmental Cost Recovery Clause.	(500)	0.9642371	(482)	(60)
15	Plant-in-Service - Energy Conservation Recovery Clause	To exclude plant amounts associated with the Energy Conservation Cost Recovery Clause.	(2,862)	1.0000000	(2,862)	(353)
16	Depreciation Reserve - Energy Conservation Recovery Clause	To exclude plant amounts associated with the Energy Conservation Cost Recovery Clause.	92	1.0000000	92	11
17	CWIP - Energy Conservation Recovery Clause	To exclude plant amounts associated with the Energy Conservation Cost Recovery Clause.	(2,083)	1.0000000	(2,083)	(257)
18	Working Capital Adjustments per MFR B-5	Various adjustments required to properly state Working Capital.	353	1.2322946	435	54
19	Total Commission Adjustments		<u>(220,872)</u>		<u>(213,849)</u>	<u>(26,409)</u>
20	Company Adjustments:					
21	Depreciation Study Adjustment		(115)	0.9747363	(112)	(14)
22	Total All Adjustments:		<u>(221,089)</u>		<u>(214,063)</u>	<u>(26,435)</u>

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FLORIDA PUBLIC SERVICE COMMISSION

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

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Witness: R. R. Labrato

Company: GULF POWER COMPANY

Docket No. 010949-EI

Rate Base Adjustments
(Thousands)

23	Commission Adjustments Not Made:	
24	Net Plant-in-Service - Reduction In Amount of AFUDC Capitalized	During the last rate case an adjustment was made to Plant in Service due to the late closing of two work orders and their effect on AFUDC. This was an isolated case and requires no further adjustment.
25	PHFU - Sod Farm	No adjustment is necessary since there are no non-utility operations at the Caryville site. The last piece of equipment was sold in 1994.
26	Net Plant-in-Service - Leisure Lakes	The disallowed facilities were transferred for use elsewhere in Gulf's system, and the land classified as non-utility property.
27	Net Plant-in-Service - Corporate Headquarters	The Business Development center equipment was donated to a local college, and the space occupied by Audio Visual Services
28	Net Plant-in-Service - Navy House	Adjustment not made since Gulf sold this property in the early 1990's.
29	Depreciation Reserve - Corporate Investigation	This adjustment is no longer made since adjustments were made to properly account for potentially misappropriated property.
30	Plant Scherer Adjustments	Plant Scherer, in the last rate case, had 63MW unsold which were requested to be placed in rate base. In a commission decision, the rate base items associated with this unsold capacity was disallowed. This separate adjustment is not necessary since 100% of Scherer is removed in the UPS adjustments in this filing.
31	Appliance Sales Misallocation	In the last rate filing, Gulf misallocated plant investment and depreciation reserve to the appliance division. This adjustment is no longer necessary because the misallocation was corrected.
32	Caryville Subsurface Study	The deferred subsurface study expenses have been fully amortized, therefore eliminating the need for an adjustment.
33	Deferred Rate Case Expenses	Commission policy has been to exclude deferred Rate Case Expenses, Gulf feels that the Company should be allowed to earn a return as it would any other non-interest-bearing asset which has been financed with a mix of capital.
34	Working Capital - Heavy Oil Inventory	No adjustment was necessary, since this fuel stock was sold off.
35	Working Capital - Lighter Oil Inventory	No adjustment was necessary, since stock levels were reasonable and prudent.
36	Working Capital -Coal Inventory	No adjustment was necessary, since stock levels were reasonable and prudent.

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FLORIDA PUBLIC SERVICE COMMISSION

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

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45	Working Capital -Monsanto Advance	This adjustment no longer is made since this program no longer exists.

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FLORIDA PUBLIC SERVICE COMMISSION

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Rate Base Adjustments
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Line No.	Adjustment Title	Reason for Adjustment or Omission (provide supporting schedule)	(1) Adjustment Amount (000)	(2) Jurisdictional Factor	(3) Jurisdictional Amount of Adjustment (1) x (2) (000)	(4) Increase/ (Decrease) in Revenue Requirement (000)
1	Non-Electric Adjustments:					
2	Plant-in-Service - Appliance Sales	To exclude amounts from rate base associated with Non-Electric - Appliance Sales.	(289)	1.0000000	(289)	(36)
3	Depreciation Reserve - Appliance Sales	To exclude amounts from rate base associated with Non-Electric - Appliance Sales.	115	1.0000000	115	14
4	Working Capital Adjustments	To exclude amounts from rate base associated with Non-Utility Investments.	(55)	1.0000000	(55)	(7)
5	Plant-in-Service - Tallahassee Office	The portion of the Tallahassee and Washington offices deemed to be associated with lobbying was disallowed in the last case. Subsequently, a staff memorandum (SAB 36 - issued December 3, 1990) recommended removing the costs associated with liaison activities.	0	1.0000000	0	0
6	Depreciation Reserve - Tallahassee Office	The portion of the Tallahassee and Washington offices deemed to be associated with lobbying was disallowed in the last case. Subsequently, a staff memorandum (SAB 36 - issued December 3, 1990) recommended removing the costs associated with liaison activities.	0	1.0000000	0	0
7	Total Non-utility Adjustments		<u>(229)</u>		<u>(229)</u>	<u>(29)</u>

FLORIDA PUBLIC SERVICE COMMISSION

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

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Company: GULF POWER COMPANY

Docket No. 010949-EI

Rate Base Adjustments
(Thousands)

8 Commission Adjustments:						
9	CWIP - Interest Bearing	To exclude from rate base CWIP eligible for AFUDC.	(9,016)	0.9687672	(8,734)	(1,094)
10	Plant-in-Service - Environmental Recovery Clause	To exclude plant amounts associated with the Environmental Cost Recovery Clause.	(68,202)	0.9642371	(65,763)	(8,240)
11	Depreciation Reserve - Environmental Recovery Clause	To exclude plant amounts associated with the Environmental Cost Recovery Clause.	19,743	0.9642371	19,037	2,385
12	CWIP - Environmental Recovery Clause	To exclude plant amounts associated with the Environmental Cost Recovery Clause.	(429)	0.9642371	(414)	(52)
13	Plant-in-Service - Energy Conservation Recovery Clause	To exclude plant amounts associated with the Energy Conservation Cost Recovery Clause.	(4,986)	1.0000000	(4,986)	(625)
14	Depreciation Reserve - Energy Conservation Recovery Clause	To exclude plant amounts associated with the Energy Conservation Cost Recovery Clause.	204	1.0000000	204	26
15	CWIP - Energy Conservation Recovery Clause	To exclude plant amounts associated with the Energy Conservation Cost Recovery Clause.	(2,083)	1.0000000	(2,083)	(261)
16	Working Capital Adjustments per MFR B-5	Various adjustments required to properly state Working Capital.	1,026	0.9795322	1,005	126
17	Total Commission Adjustments		<u>(63,743)</u>		<u>(61,734)</u>	<u>(7,736)</u>
18 Company Adjustments:						
19	Depreciation Study Adjustment		(1,200)	0.9747363	(1,170)	(147)
20	Smith CC Life Adjustment		(1,753)	0.9642377	(1,690)	(212)
21	Total All Adjustments:		<u>(66,925)</u>		<u>(64,823)</u>	<u>(8,123)</u>

FLORIDA PUBLIC SERVICE COMMISSION

Company: GULF POWER COMPANY

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Rate Base Adjustments
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Commission Adjustments Not Made:		
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44	Working Capital -Monsanto Advance	This adjustment no longer is made since this program no longer exists.
45	Net Plant-in-Service - Corporate Headquarters - (3rd Floor)	Adjustment no longer needed since the floor is used and useful for utility operations.

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FLORIDA PUBLIC SERVICE COMMISSION

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Commission Rate Base Adjustments

(Thousands)

Line No.	Adjustments	(1) Plant-in-Service	(2) Accumulated Provision for Depreciation & Amortization	(3) Net Plant-in-Service (1 - 2)	(4) Plant Held For Future Use	(5) Construction Work-in-Progress	(6) Net Utility Plant (3+4+5)	(7) Working Capital Allowance	(8) Other Rate Base Items	(9) Total Rate Base (6+7+8)
1	Third Floor	(4,031)	(354)	(3,677)	0	0	(3,677)	(3,486)	0	(7,163)
2	CWIP - Interest Bearing	0	0	0	0	(8,875)	(8,875)	0	0	(8,875)
3	Environmental Recovery Clause	(66,617)	(13,724)	(52,893)	0	(63)	(52,956)	656	0	(52,300)
4	Energy Conservation Clause	(1,217)	(28)	(1,189)	0	(912)	(2,101)	0	0	(2,101)
5	Funded Property Insurance Reserve	0	0	0	0	0	0	(3,215)	0	(3,215)
6	Temporary Cash Investments	0	0	0	0	0	0	(592)	0	(592)
7	Notes Receivable	0	0	0	0	0	0	0	0	0
8	Loans to Employees	0	0	0	0	0	0	(809)	0	(809)
9	Interest & Dividends Receivable	0	0	0	0	0	0	(259)	0	(259)
10	Clause Under Recovery	0	0	0	0	0	0	(7,532)	0	(7,532)
11	Loss On Railcars	0	0	0	0	0	0	615	0	615
12	Non-Current Liabilities	0	0	0	0	0	0	5,698	0	5,698
13	Miscellaneous Deferred Debits	0	0	0	0	0	0	(1)	0	(1)
14	Total Commission Adjustments	(71,865)	(14,106)	(57,759)	0	(9,850)	(67,609)	(8,925)	0	(76,534)

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FLORIDA PUBLIC SERVICE COMMISSION

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Line No.	Adjustments	(1) Plant-in-Service	(2) Accumulated Provision for Depreciation & Amortization	(3) Net Plant-in-Service (1 - 2)	(4) Plant Held For Future Use	(5) Construction Work-in-Progress	(6) Net Utility Plant (3+4+5)	(7) Working Capital Allowance	(8) Other Rate Base Items	(9) Total Rate Base (6+7+8)
1	Third Floor	(3,721)	(327)	(3,394)	0	0	(3,394)	(2,965)	0	(6,359)
2	CWIP - Interest Bearing	0	0	0	0	(162,216)	(162,216)	0	0	(162,216)
3	Environmental Recovery Clause	(67,509)	(17,247)	(50,262)	0	(500)	(50,762)	596	0	(50,166)
4	Energy Conservation Clause	(2,862)	(92)	(2,770)	0	(2,083)	(4,853)	0	0	(4,853)
5	Funded Property Insurance Reserve	0	0	0	0	0	0	(6,306)	0	(6,306)
6	Temporary Cash Investments	0	0	0	0	0	0	(86)	0	(86)
7	Notes Receivable	0	0	0	0	0	0	0	0	0
8	Loans to Employees	0	0	0	0	0	0	(813)	0	(813)
9	Interest & Dividends Receivable	0	0	0	0	0	0	(136)	0	(136)
10	Clause Under Recovery	0	0	0	0	0	0	(695)	0	(695)
11	Loss On Railcars	0	0	0	0	0	0	571	0	571
12	Non-Current Liabilities	0	0	0	0	0	0	10,187	0	10,187
13	Miscellaneous Deferred Debits	0	0	0	0	0	0	0	0	0
14	Total Commission Adjustments	(74,092)	(17,666)	(56,426)	0	(164,799)	(221,225)	353	0	(220,872)

FLORIDA PUBLIC SERVICE COMMISSION

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Commission Rate Base Adjustments
(Thousands)

Line No.	Adjustments	(1) Plant-in-Service	(2) Accumulated Provision for Depreciation & Amortization	(3) Net Plant-in-Service (1 - 2)	(4) Plant Held For Future Use	(5) Construction Work-in-Progress	(6) Net Utility Plant (3+4+5)	(7) Working Capital Allowance	(8) Other Rate Base Items	(9) Total Rate Base (6+7+8)
1	Third Floor	0	0	0	0	0	0	0	0	0
2	CWIP - Interest Bearing	0	0	0	0	(9,016)	(9,016)	0	0	(9,016)
3	Environmental Recovery Clause	(68,202)	(19,743)	(48,459)	0	(429)	(48,888)	595	0	(48,293)
4	Energy Conservation Clause	(4,986)	(204)	(4,782)	0	(2,083)	(6,865)	0	0	(6,865)
5	Funded Property Insurance Reserve	0	0	0	0	0	0	(8,264)	0	(8,264)
6	Temporary Cash Investments	0	0	0	0	0	0	0	0	0
7	Notes Receivable	0	0	0	0	0	0	0	0	0
8	Loans to Employees	0	0	0	0	0	0	(814)	0	(814)
9	Interest & Dividends Receivable	0	0	0	0	0	0	(184)	0	(184)
10	Clause Under Recovery	0	0	0	0	0	0	0	0	0
11	Loss On Railcars	0	0	0	0	0	0	533	0	533
12	Non-Current Liabilities	0	0	0	0	0	0	9,160	0	9,160
13	Miscellaneous Deferred Debits	0	0	0	0	0	0	0	0	0
14	Total Commission Adjustments	(73,188)	(19,947)	(53,241)	0	(11,528)	(64,769)	1,026	0	(63,743)

FLORIDA PUBLIC SERVICE COMMISSION

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

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Company Rate Base Adjustments
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Line No.	Adjustments	(1) Plant-in-Service	(2) Accumulated Provision for Depreciation & Amortization	(3) Net Plant-in-Service (1 - 2)	(4) Plant Held For Future Use	(5) Construction Work-in-Progress	(6) Net Utility Plant (3+4+5)	(7) Working Capital Allowance	(8) Other Rate Base Items	(9) Total Rate Base (6+7+8)
1	Depreciation Study Adjustment	0	0	0	0	0	0	0	0	0

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FLORIDA PUBLIC SERVICE COMMISSION

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Company Rate Base Adjustments
(Thousands)

Line No.	Adjustments	(1) Plant-in-Service	(2) Accumulated Provision for Depreciation & Amortization	(3) Net Plant-in-Service (1 - 2)	(4) Plant Held For Future Use	(5) Construction Work-in-Progress	(6) Net Utility Plant (3+4+5)	(7) Working Capital Allowance	(8) Other Rate Base Items	(9) Total Rate Base (6+7+8)
1	Depreciation Study Adjustment	0	115	(115)	0	0	(115)	0	0	(115)

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FLORIDA PUBLIC SERVICE COMMISSION

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

Type of data shown:
 XX Projected Test Year Ended 05/31/2003
 Prior Year Ended 05/31/2002
 Historical Year Ended 12/31/2000

Company: GULF POWER COMPANY

Docket No. 010949-EI

Witness: R. R. Labrato

Company Rate Base Adjustments
(Thousands)

Line No.	Adjustments	(1) Plant-in-Service	(2) Accumulated Provision for Depreciation & Amortization	(3) Net Plant-in-Service (1 - 2)	(4) Plant Held For Future Use	(5) Construction Work-in-Progress	(6) Net Utility Plant (3+4+5)	(7) Working Capital Allowance	(8) Other Rate Base Items	(9) Total Rate Base (6+7+8)
1	Depreciation Study Adjustment	0	1,200	(1,200)	0	0	(1,200)	0	0	(1,200)
2	Smith CC Life Adjustment	0	1,753	(1,753)	0	0	(1,753)	0	0	(1,753)
		0	2,953	(2,953)	0	0	(2,953)	0	0	(2,953)

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FLORIDA PUBLIC SERVICE COMMISSION

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

Type of Data Shown:
 Projected Test Year Ended 05/31/03
 Prior Year Ended 05/31/02
 Historical Year Ended 12/31/00
 Witness: M. T. O'Sheasy

COMPANY: GULF POWER COMPANY

DOCKET: 010949-EI

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LINE NO. (1)	DESCRIPTION (2)	TOTAL ELECTRIC SYSTEM (3)	JURISDICTIONAL (4)	JURISDICTIONAL FACTOR (5)
		(000s)		
1	ELECTRIC PLANT IN SERVICE PRODUCTION	1,143,249	926,982	0.8108312
	TRANSMISSION			
2	Land and Land Rights	12,707	12,276	0.9660817
3	Structures and Improvements	4,161	3,815	0.9168469
4	Station Equipment	73,135	66,982	0.9158679
5	Towers and Fixtures	28,446	27,429	0.9642480
6	Poles and Fixtures	51,732	49,882	0.9642388
7	Overhead Conductors and Devices	53,121	51,221	0.9642326
8	Underground Conductors and Devices	13,612	13,125	0.9642227
9	Roads and Trails	55	53	0.9636364
10	Total Transmission	236,969	224,783	0.9485756
	DISTRIBUTION			
11	Land and Land Rights	1,511	1,453	0.9616150
12	Structures and Improvements	10,043	9,549	0.9508115
13	Station Equipment	117,601	114,329	0.9721771
14	Poles and Fixtures	94,078	94,078	1.0000000
15	Overhead Conductors and Devices	102,712	102,712	1.0000000
16	Underground Conduits	1,211	1,211	1.0000000
17	Underground Conductors and Devices	68,348	68,348	1.0000000
18	Line Transformers	155,898	155,898	1.0000000
19	Services	66,783	66,783	1.0000000
20	Meters	34,959	34,937	0.9993707
21	Street Lighting	44,783	44,783	1.0000000
22	Total Distribution	697,927	694,081	0.9944894
23	GENERAL PLANT	126,141	120,646	0.9564376
24	TOTAL ELECTRIC GROSS PLANT	2,204,286	1,966,492	0.8921220

Supporting Schedules:

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

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

Type of Data Shown:

 Projected Test Year Ended 05/31/03 Prior Year Ended 05/31/02 Historical Year Ended 12/31/00

Witness: M. T. O'Sheasy

COMPANY: GULF POWER COMPANY

DOCKET: 010949-EI

LINE NO. (1)	DESCRIPTION (2)	TOTAL ELECTRIC SYSTEM (3)	JURISDICTIONAL (4)	JURISDICTIONAL FACTOR (5)
		(000s)		
25	ACCUMULATED DEPRECIATION PRODUCTION	554,235	461,219	0.8321723
	TRANSMISSION			
26	Land and Land Rights	4,582	4,418	0.9642078
27	Structures and Improvements	1,816	1,673	0.9212555
28	Station Equipment	23,753	21,153	0.8905401
29	Towers and Fixtures	18,226	17,574	0.9642269
30	Poles and Fixtures	12,301	11,861	0.9642306
31	Overhead Conductors and Devices	16,488	15,899	0.9642770
32	Underground Conductors and Devices	4,283	4,130	0.9642774
33	Roads and Trails	22	21	0.9545455
34	Total Transmission	81,471	76,729	0.9417952
	DISTRIBUTION			
35	Land and Land Rights	0	0	
36	Structures and Improvements	4,385	4,169	0.9507412
37	Station Equipment	39,971	38,859	0.9721798
38	Poles and Fixtures	36,997	36,997	1.0000000
39	Overhead Conductors and Devices	43,414	43,414	1.0000000
40	Underground Conduits	753	753	1.0000000
41	Underground Conductors and Devices	19,188	19,188	1.0000000
42	Line Transformers	59,013	59,013	1.0000000
43	Services	32,269	32,269	1.0000000
44	Meters	14,859	14,849	0.9993270
45	Street Lighting	16,215	16,215	1.0000000
46	Total Distribution	267,064	265,726	0.9949900
47	GENERAL PLANT	52,674	50,425	0.9573034
48	TOTAL ELEC. ACCUM. DEPRECIATION	955,443	854,099	0.8939298

Supporting Schedules:

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

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

Type of Data Shown:

Projected Test Year Ended 05/31/03

Prior Year Ended 05/31/02

Historical Year Ended 12/31/00

Witness: M. T. O'Sheasy

COMPANY: GULF POWER COMPANY

DOCKET: 010949-EI

(000s)

LINE NO. (1)	DESCRIPTION (2)	TOTAL ELECTRIC SYSTEM (3)	JURISDICTIONAL (4)	JURISDICTIONAL FACTOR (5)
49	NET PLANT IN SERVICE	1,248,843	1,112,393	0.8907389
	CWIP - NON-INTEREST BEARING			
50	Production	11,211	10,448	0.9319418
51	Transmission	3,160	3,050	0.9651899
52	Distribution	2,365	2,352	0.9945032
53	TOTAL CWIP - NON-INTEREST BEARING	16,736	15,850	0.9470602
54	PLANT HELD FOR FUTURE USE	3,164	3,065	0.9687105
55	UNAMOR. PLANT ACQUISITION ADJ.	4,861	0	0.0000000
	WORKING CAPITAL			
56	Net Current Assets and Liabilities	17,370	16,675	0.9599885
57	Fuel Stock	45,052	40,859	0.9069298
58	Other Materials & Supplies	29,538	27,389	0.9272463
59	Plant Set-Up Accounts Payable	297	264	0.8888889
60	Prepayments	39,497	38,417	0.9726562
61	Clearing Accounts	(24)	(23)	0.9583333
62	Other Property & Investments	808	654	0.8094059
63	Preliminary Survey and Investigation Charges	1,355	1,099	0.8110701
64	Unamortized Rate Case Expense	1,203	1,203	1.0000000
65	Injuries & Damages Reserve	(938)	(896)	0.9552239
66	Property Insurance Reserve	(6,636)	(5,910)	0.8905967
67	Post-Retirement Benefits Reserve	(34,735)	(33,187)	0.9554340
68	Other Deferred Credits & Debits	(23,865)	(19,350)	0.8108108
69	TOTAL WORKING CAPITAL	68,922	67,194	0.9749282
70	TOTAL ADJUSTED RATE BASE	1,342,526	1,198,502	0.8927216

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Supporting Schedules:

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: GULF POWER COMPANY

DOCKET NO.: 010949-EI

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

Type of Data Shown:

 Projected Test Year Ended 05/31/03 Prior Year Ended 05/31/02 Historical Year Ended 12/31/00

Witness: R. R. Labrato

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Line No.	(1) Account/ Sub-account Title	(2) Account/ Sub-account Number	(3) Plant Balance May 2002	(4) Total Plant Added	(5) Total Plant Retired	(6) Adjustments	(7) Plant Balance May 2003	(8) 13-Month Average
1	Steam Production-Depreciable:							
2	Crist Plant		414,796	6,654	686	0	420,764	419,435
3	Scholz Plant		30,080	276	61	0	30,295	30,152
4	Smith Plant		119,335	1,264	5	0	120,594	119,820
5	Daniel Plant		218,557	9,192	6,756	0	220,993	219,576
6	Scherer Plant		180,597	953	10	0	181,540	181,043
7	Easements	310.2	77	0	0	0	77	77
8	Total Depreciable Steam Plant		963,442	18,339	7,518	0	974,263	970,103
9	Steam Production-Amortizable:							
10	Base Coal	312	321	0	0	0	321	321
11	Prod. Plt. Furn. & Equip. - 5-Yr.	316	27	1	3	0	25	26
12	Prod. Plt. Furn. & Equip. - 7-Yr.	316	2,087	107	241	0	1,953	1,984
13	Daniel Cooling Lake		8,954	0	0	0	8,954	8,954
14	Total Amortizable Steam Plant		11,389	108	244	0	11,253	11,285
15	Total Steam Plant		974,831	18,447	7,762	0	985,516	981,388
16	Other Production Plant:							
17	Pace Plant		10,482	0	0	0	10,482	10,482
18	Smith CT		4,341	0	0	0	4,341	4,341
19	Smith CC		209,556	677	0	0	210,233	209,866
20	Total Other Production Plant		224,379	677	0	0	225,056	224,689

FLORIDA PUBLIC SERVICE COMMISSION EXPLANATION: Provide the plant balances for each account or sub-account to which an individual depreciation rate is applied. (Include Amortization/Recovery schedule amounts.) Type of Data Shown:
 XX Projected Test Year Ended 05/31/03
 ___ Prior Year Ended 05/31/02
 ___ Historical Year Ended 12/31/00
 Witness: R. R. Labrato

COMPANY: GULF POWER COMPANY

DOCKET NO.: 010949-EI

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Line No.	(1) Account/ Sub-account Title	(2) Account/ Sub-account Number	(3) Plant Balance May 2002	(4) Total Plant Added	(5) Total Plant Retired	(6) Adjustments	(7) Plant Balance May 2003	(8) 13-Month Average
1	Transmission Plant:							
2	Easements	350.2	9,660	639	0	0	10,299	10,250
3	Structures & Improvements	352	3,950	0	0	0	3,950	3,950
4	Station Equipment	353	66,505	5,228	119	0	71,614	69,271
5	Towers & Fixtures	354	28,446	0	0	0	28,446	28,446
6	Poles & Fixtures	355	41,380	20,134	159	0	61,355	51,732
7	Overhead Conductors & Devices	356	50,899	3,014	24	0	53,889	53,121
8	Underground Conductors & Device	358	13,612	0	0	0	13,612	13,612
9	Roads & Trails	359	55	0	0	0	55	55
10	Scherer GSU	352	211	0	0	0	211	211
11	Scherer GSU	353	3,864	0	0	0	3,864	3,864
12	Total Transmission		218,582	29,015	302	0	247,295	234,512
13	Distribution Plant:							
14	Easements	360.2	0	0	0	0	0	0
15	Structures & Improvements	361	10,043	0	0	0	10,043	10,043
16	Station Equipment	362	113,652	8,921	289	0	122,284	118,282
17	Poles, Towers & Fixtures	364	91,716	6,086	1,212	0	96,590	94,078
18	Overhead Conductors & Devices	365	101,140	4,132	894	0	104,378	102,712
19	Underground Conduit	366	1,211	0	0	0	1,211	1,211
20	Underground Conductors & Device	367	66,030	5,192	573	0	70,649	68,348
21	Line Transformers	368	153,088	7,514	1,734	0	158,868	155,898
22	Services-Overhead	369.1	36,836	1,561	128	0	38,269	37,550
23	Services-Underground	369.2	23,692	1,004	82	0	24,614	24,152
24	Services-House Power Panel	369.3	5,092	0	19	0	5,073	5,082
25	Meter	370	38,217	3,845	359	0	41,703	39,945
26	Street Lighting & Signal Systems	373	43,185	3,885	520	0	46,550	44,783
27	Total Distribution		683,902	42,140	5,810	0	720,232	702,084

FLORIDA PUBLIC SERVICE COMMISSION

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

Type of Data Shown:

 Projected Test Year Ended 05/31/03 Prior Year Ended 05/31/02 Historical Year Ended 12/31/00

Witness: R. R. Labrato

COMPANY: GULF POWER COMPANY

DOCKET NO.: 010949-EI

(\$000)

Line No.	(1) Account/ Sub-account Title	(2) Account/ Sub-account Number	(3) Plant Balance May 2002	(4) Total Plant Added	(5) Total Plant Retired	(6) Adjustments	(7) Plant Balance May 2003	(8) 13-Month Average
1	General Plant-Depreciable:							
2	Structures & Improvements	390	55,050	1,362	200	0	56,212	55,545
3	Automobiles	392.1	0	0	0	0	0	0
4	Light Trucks	392.2	4,535	396	265	0	4,666	4,573
5	Heavy Trucks	392.3	17,507	1,529	1,023	0	18,013	17,655
6	Trailers	392.4	1,196	104	70	0	1,230	1,206
7	Power Operated Equipment	396	1,100	488	60	0	1,528	1,284
8	Communications Equipment	397	16,050	844	62	0	16,832	16,520
9	Total General Plant-Depreciable		95,438	4,723	1,680	0	98,481	96,783
10	General Plant-Amortizable:							
11	Office Furn. & Equip. - 5-Yr.	391	875	100	3	0	972	912
12	Office Furn. & Equip. - 7-Yr.	391	1,357	86	254	6	1,195	1,288
13	Transport-Marine & Other - 5-Yr.	392	133	0	0	0	133	133
14	Stores Equipment - 7 Yr.	393	1,551	7	119	0	1,439	1,500
15	Tools, Shop & Garage Equip. - 7 Yr.	394	2,322	12	194	0	2,140	2,240
16	Laboratory Equipment - 7 Yr.	395	2,280	10	164	0	2,126	2,210
17	Communications Equipment - 7 Yr.	397	3,277	0	823	0	2,454	2,897
18	Miscellaneous Equipment - 7 Yr.	398	12,194	64	1,014	0	11,244	11,764
19	Total General Plant-Amortizable		23,989	279	2,571	6	21,703	22,944
20	Total General Plant		119,427	5,002	4,251	6	120,184	119,727

FLORIDA PUBLIC SERVICE COMMISSION

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

Type of Data Shown:
 Projected Test Year Ended 05/31/03
 Prior Year Ended 05/31/02
 Historical Year Ended 12/31/00
 Witness: R. R. Labrato

COMPANY: GULF POWER COMPANY

DOCKET NO.: 010949-EI

(\$000)

Line No.	(1) Account/ Sub-account Title	(2) Account/ Sub-account Number	(3) Plant Balance May 2002	(4) Total Plant Added	(5) Total Plant Retired	(6) Adjustments	(7) Plant Balance May 2003	(8) 13-Month Average
1	Non-Depreciable Plant:							
2	Steam Land	310	4,228	0	0	0	4,228	4,228
3	Transmission Land	350	2,069	420	0	0	2,489	2,457
4	Distribution Land	360	1,511	0	0	0	1,511	1,511
5	General Plant Land	389	6,872	0	0	0	6,872	6,872
6	Intangible Plant	301,302	8	0	0	0	8	8
7	Total Non-Depreciable Plant		14,688	420	0	0	15,108	15,076
8	Merchandise	390	197	0	0	0	197	197
9		392	37	0	0	0	37	37
10		393	0	0	0	0	0	0
11		391-5 Yr.	0	0	0	0	0	0
12		391-7 Yr.	6	0	0	(6)	0	3
13		397-depr.	20	0	0	0	20	20
14		397-amort.	32	0	0	0	32	32
15	Total Merchandise		292	0	0	(6)	286	289
16	Total Plant-in-Service		2,236,101	95,701	18,125	0	2,313,677	2,277,765

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FLORIDA PUBLIC SERVICE COMMISSION

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

Type of Data Shown:

Projected Test Year Ended 05/31/03

Prior Year Ended 05/31/02

Historical Year Ended 12/31/00

Witness: R. R. Labrato

COMPANY: GULF POWER COMPANY

DOCKET NO.: 010949-EI

(\$000)								
Line No.	(1) Account/ Sub-account Title	(2) Account/ Sub-account Number	(3) Accumulated Depreciation May 2002	(4) Total Depreciation Accrued	(5) Retirements	(6) Net Salvage/ Cost of Removal	(7) Accumulated Depreciation May 2003	(8) 13-Month Average
1	Steam Production-Depreciable:							
2	Crist Plant		238,475	17,504	686	(60)	255,233	246,550
3	Scholz Plant		30,604	1,272	61	(10)	31,805	31,229
4	Smith Plant		81,789	5,047	5	(10)	86,821	84,297
5	Daniel Plant		112,101	6,039	6,756	(1,553)	109,831	111,182
6	Scherer Plant		73,840	4,121	10	(10)	77,941	75,882
7	Easements	310.2	44	0	0	0	44	44
8	Total Depreciable Steam Plant		536,853	33,983	7,518	(1,643)	561,675	549,184
9	Steam Production-Amortizable:							
10	Base Coal	312	321	0	0	0	321	321
11	Prod. Plt. Furn. & Equip. - 5-Yr.	316	9	4	3	0	10	8
12	Prod. Plt. Furn. & Equip. - 7-Yr.	316	1,020	285	241	0	1,064	1,008
13	Daniel Cooling Lake		8,404	387	0	0	8,791	8,598
14	Total Amortizable Steam Plant		9,754	676	244	0	10,186	9,935
15	Total Steam Plant		546,607	34,659	7,762	(1,643)	571,861	559,119
16	Other Production Plant:							
17	Pace Plant		2,078	524	0	0	2,602	2,340
18	Smith CT		4,156	47	0	0	4,203	4,179
19	Smith CC		0	6,988	0	0	6,988	3,492
20	Total Other Production Plant		6,234	7,559	0	0	13,793	10,011

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DEPRECIATION RESERVE BALANCES BY ACCOUNT AND SUB-ACCOUNT

FLORIDA PUBLIC SERVICE COMMISSION

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

Type of Data Shown:

XX Projected Test Year Ended 05/31/03

___ Prior Year Ended 05/31/02

___ Historical Year Ended 12/31/00

Witness: R. R. Labrato

COMPANY: GULF POWER COMPANY

DOCKET NO.: 010949-EI

(\$000)

Line No.	(1) Account/ Sub-account Title	(2) Account/ Sub-account Number	(3) Accumulated Depreciation May 2002	(4) Total Depreciation Accrued	(5) Retirements	(6) Net Salvage/ Cost of Removal	(7) Accumulated Depreciation May 2003	(8) 13-Month Average
1	Transmission Plant:							
2	Easements	350.2	4,495	251	0	0	4,746	4,620
3	Structures & Improvements	352	1,674	117	0	0	1,791	1,733
4	Station Equipment	353	21,173	2,044	119	(17)	23,081	22,089
5	Towers & Fixtures	354	17,959	839	0	0	18,798	18,379
6	Poles & Fixtures	355	11,843	1,527	159	(125)	13,086	12,404
7	Overhead Conductors & Devices	356	15,866	1,569	24	(2)	17,409	16,626
8	Underground Conductors & Devices	358	4,118	402	0	0	4,520	4,319
9	Roads & Trails	359	21	2	0	0	23	22
10	Scherer GSU	352	94	6	0	0	100	97
11	Scherer GSU	353	1,813	102	0	0	1,915	1,864
12	Total Transmission		79,056	6,859	302	(144)	85,469	82,153
13	Distribution Plant:							
14	Easements	360.2	0	0	0	0	0	0
15	Structures & Improvements	361	4,216	379	0	0	4,595	4,405
16	Station Equipment	362	38,220	4,460	289	(92)	42,299	40,236
17	Poles, Towers & Fixtures	364	36,016	3,534	1,212	(55)	38,283	37,167
18	Overhead Conductors & Devices	365	42,101	3,872	894	22	45,101	43,614
19	Underground Conduit	366	733	45	0	0	778	756
20	Underground Conductors & Devices	367	18,365	2,577	573	(146)	20,223	19,276
21	Line Transformers	368	57,373	5,877	1,734	(347)	61,169	59,285
22	Services-Overhead	369.1	20,025	1,416	128	(25)	21,288	20,652
23	Services-Underground	369.2	7,054	910	82	(16)	7,866	7,457
24	Services-House Power Panel	369.3	4,225	191	19	(3)	4,394	4,309
25	Meter	370	14,568	1,506	359	(11)	15,704	15,132
26	Street Lighting & Signal Systems	373	15,694	1,688	520	19	16,881	16,290
27	Total Distribution		258,590	26,455	5,810	(654)	278,581	268,579

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DEPRECIATION RESERVE BALANCES BY ACCOUNT AND SUB-ACCOUNT

FLORIDA PUBLIC SERVICE COMMISSION

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

Type of Data Shown:

 Projected Test Year Ended 05/31/03 Prior Year Ended 05/31/02 Historical Year Ended 12/31/00

Witness: R. R. Labrato

COMPANY GULF POWER COMPANY

DOCKET NO.: 010949-E1

(\$000)								
Line No.	(1) Account/ Sub-account Title	(2) Account/ Sub-account Number	(3) Accumulated Depreciation May 2002	(4) Total Depreciation Accrued	(5) Retirements	(6) Net Salvage/ Cost of Removal	(7) Accumulated Depreciation May 2003	(8) 13-Month Average
1	General Plant-Depreciable:							
2	Structures & Improvements	390	19,222	1,334	200	0	20,356	19,717
3	Automobiles	392.1	0	0	0	0	0	0
4	Light Trucks	392.2	2,106	296	265	53	2,190	2,173
5	Heavy Trucks	392.3	6,633	1,142	1,023	205	6,957	6,894
6	Trailers	392.4	372	78	70	14	394	390
7	Power Operated Equipment	396	83	42	60	0	65	52
8	Communications Equipment	397	6,179	1,536	62	(9)	7,644	6,895
9	Total General Plant-Depreciable		34,595	4,428	1,680	263	37,606	36,121
10	General Plant-Amortizable:							
11	Office Furn. & Equip. - 5-Yr.	391	668	46	3	0	711	687
12	Office Furn. & Equip. - 7-Yr.	391	646	177	254	0	569	620
13	Transport.-Marine & Other - 5-Yr.	392	92	25	0	0	117	105
14	Stores Equipment	393	1,474	176	119	0	1,531	1,509
15	Tools, Shop & Garage Equip.	394	1,572	286	194	0	1,664	1,629
16	Laboratory Equipment	395	1,474	242	164	0	1,552	1,522
17	Communications Equipment	397	2,665	257	823	0	2,099	2,427
18	Miscellaneous Equipment	398	7,661	1,497	1,014	0	8,144	7,955
19	Total General Plant-Amortizable		16,252	2,706	2,571	0	16,387	16,454
20	Total General Plant		50,847	7,134	4,251	263	53,993	52,575

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DEPRECIATION RESERVE BALANCES BY ACCOUNT AND SUB-ACCOUNT

FLORIDA PUBLIC SERVICE COMMISSION

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

Type of Data Shown:
 Projected Test Year Ended 05/31/03
 Prior Year Ended 05/31/02
 Historical Year Ended 12/31/00
 Witness: R. R. Labrato

COMPANY GULF POWER COMPANY

DOCKET NO.: 010949-EI

(\$000)

Line No.	(1) Account/ Sub-account Title	(2) Account/ Sub-account Number	(3) Accumulated Depreciation May 2002	(4) Total Depreciation Accrued	(5) Retirements	(6) Net Salvage/ Cost of Removal	(7) Accumulated Depreciation May 2003	(8) 13-Month Average
1	Merchandise	390	97	11	0	0	108	102
2		392	2	0	0	0	2	2
3		393	0	0	0	0	0	0
4		391-5 Yr.	0	0	0	0	0	0
5		391-7 Yr.	(2)	3	0	0	1	0
6		397-depr	6	0	0	0	6	6
7		397-amort.	5	0	0	0	5	5
8	Total Merchandise		108	14	0	0	122	115
9	Total Accumulated Depreciation		941,442	82,680	18,125	(2,178)	1,003,819	972,552

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FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide the monthly plant balances for each account or sub-account to which an individual depreciation rate is applied. These balances should be the ones used to compute the monthly depreciation expenses excluding any amortization/recovery schedules.
(\$000)

Type of Data Shown:

 Projected Test Year Ended 05/31/03 Prior Year Ended 05/31/02 Historical Year Ended 12/31/00

Witness: R. R. Labrato

COMPANY: GULF POWER COMPANY

DOCKET NO.: 010949-EI

Line No.	(A) Account/ Sub-account Title	(B) Account/ Sub-account Number	(C) 2002 May	(D) June	(E) July	(F) August	(G) September	(H) October	(I) November
1	Steam Production-Depreciable:								
2	Crist Plant		414,796	418,939	418,985	419,031	419,077	419,123	419,169
3	Scholz Plant		30,080	30,088	30,096	30,104	30,112	30,120	30,128
4	Smith Plant		119,335	119,507	119,524	119,546	119,568	119,590	119,612
5	Daniel Plant		218,557	218,557	218,557	218,225	218,225	218,225	218,225
6	Scherer Plant		180,597	180,609	180,611	180,623	180,635	180,727	180,739
7	Easements	310.2	77	77	77	77	77	77	77
8	Total Depreciable Steam Plant		963,442	967,777	967,850	967,606	967,694	967,862	967,950
9	Steam Production-Amortizable:								
10	Base Coal	312	321	321	321	321	321	321	321
11	Prod. Plt. Furn. & Equip. - 5-Yr.	316	27	27	26	26	26	26	26
12	Prod. Plt. Furn. & Equip. - 7-Yr.	316	2,087	2,096	1,986	1,995	2,004	2,013	2,022
13	Daniel Cooling Lake		8,954	8,954	8,954	8,954	8,954	8,954	8,954
14	Total Amortizable Steam Plant		11,389	11,398	11,287	11,296	11,305	11,314	11,323
15	Total Steam Plant		974,831	979,175	979,137	978,902	978,999	979,176	979,273
16	Other Production Plant:								
17	Pace Plant		10,482	10,482	10,482	10,482	10,482	10,482	10,482
18	Smith CT		4,341	4,341	4,341	4,341	4,341	4,341	4,341
19	Smith CC		209,556	209,560	209,564	209,568	209,572	209,576	209,580
20	Total Other Production Plant		224,379	224,383	224,387	224,391	224,395	224,399	224,403

Supporting Schedules:

Recap Schedules: B-8a

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY GULF POWER COMPANY
 DOCKET NO.: 010949-EI

EXPLANATION: Provide the monthly plant balances for each account or sub-account to which an individual depreciation rate is applied. These balances should be the ones used to compute the monthly depreciation expenses excluding any amortization/recovery schedules.
 (\$000)

Type of Data Shown:
 Projected Test Year Ended 05/31/03
 Prior Year Ended 05/31/02
 Historical Year Ended 12/31/00
 Witness: R. R. Labrato

Line No.	(A) Account/ Sub-account Title	(B) Account/ Sub-account Number	(C) 2002 December	(D) 2003 January	(E) February	(F) March	(G) April	(H) 2003 May	(I) 13-Month Average
1	Steam Production-Depreciable:								
2	Crist Plant		420,415	420,461	420,507	420,672	420,718	420,764	419,435
3	Scholz Plant		30,136	30,144	30,152	30,240	30,287	30,295	30,152
4	Smith Plant		119,634	119,656	119,978	120,550	120,572	120,594	119,820
5	Daniel Plant		220,986	220,986	220,986	220,986	220,986	220,993	219,576
6	Scherer Plant		181,465	181,480	181,495	181,510	181,525	181,540	181,043
7	Easements	310.2	77	77	77	77	77	77	77
8	Total Depreciable Steam Plant		972,713	972,804	973,195	974,035	974,165	974,263	970,103
9	Steam Production-Amortizable:								
10	Base Coal	312	321	321	321	321	321	321	321
11	Prod. Pft. Furn. & Equip. - 5-Yr.	316	25	25	25	25	25	25	26
12	Prod. Pft. Furn. & Equip. - 7-Yr.	316	1,908	1,917	1,926	1,935	1,944	1,953	1,984
13	Daniel Cooling Lake		8,954	8,954	8,954	8,954	8,954	8,954	8,954
14	Total Amortizable Steam Plant		11,208	11,217	11,226	11,235	11,244	11,253	11,285
15	Total Steam Plant		983,921	984,021	984,421	985,270	985,409	985,516	981,388
16	Other Production Plant:								
17	Pace Plant		10,482	10,482	10,482	10,482	10,482	10,482	10,482
18	Smith CT		4,341	4,341	4,341	4,341	4,341	4,341	4,341
19	Smith CC		210,193	210,201	210,209	210,217	210,225	210,233	209,866
20	Total Other Production Plant		225,016	225,024	225,032	225,040	225,048	225,056	224,689

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FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide the monthly plant balances for each account or sub-account to which an individual depreciation rate is applied. These balances should be the ones used to compute the monthly depreciation expenses excluding any amortization/recovery schedules.
(\$000)

Type of Data Shown:
 Projected Test Year Ended 05/31/03
 Prior Year Ended 05/31/02
 Historical Year Ended 12/31/00
 Witness: R. R. Labrato

COMPANY: GULF POWER COMPANY

DOCKET NO.: 010949-EI

Line No.	(A) Account/ Sub-account Title	(B) Account/ Sub-account Number	(C) 2002 May	(D) June	(E) July	(F) August	(G) September	(H) October	(I) November
1	Transmission Plant:								
2	Easements	350.2	9,660	10,299	10,299	10,299	10,299	10,299	10,299
3	Structures & Improvements	352	3,950	3,950	3,950	3,950	3,950	3,950	3,950
4	Station Equipment	353	66,505	66,898	66,942	66,986	67,030	68,330	68,350
5	Towers & Fixtures	354	28,446	28,446	28,446	28,446	28,446	28,446	28,446
6	Poles & Fixtures	355	41,380	43,746	43,758	43,770	43,772	43,986	44,200
7	Overhead Conductors & Devices	356	50,899	51,344	51,348	51,352	54,116	54,120	54,124
8	Underground Conductors & Devices	358	13,612	13,612	13,612	13,612	13,612	13,612	13,612
9	Roads & Trails	359	55	55	55	55	55	55	55
10	Scherer GSU	352	211	211	211	211	211	211	211
11	Scherer GSU	353	3,864	3,864	3,864	3,864	3,864	3,864	3,864
12	Total Transmission		218,582	222,425	222,485	222,545	225,355	226,873	227,111
13	Distribution Plant:								
14	Easements	360.2	0	0	0	0	0	0	0
15	Structures & Improvements	361	10,043	10,043	10,043	10,043	10,043	10,043	10,043
16	Station Equipment	362	113,652	114,101	114,159	114,218	116,176	116,234	116,292
17	Poles, Towers & Fixtures	364	91,716	92,174	92,554	92,923	93,302	93,636	93,962
18	Overhead Conductors & Devices	365	101,140	101,548	101,752	101,989	102,183	102,377	102,524
19	Underground Conduit	366	1,211	1,211	1,211	1,211	1,211	1,211	1,211
20	Underground Conductors & Devices	367	66,030	66,441	66,827	67,247	67,616	67,979	68,350
21	Line Transformers	368	153,088	153,642	154,139	154,586	155,045	155,447	155,904
22	Services-Overhead	369.1	36,836	36,956	37,082	37,205	37,332	37,438	37,548
23	Services-Underground	369.2	23,692	23,769	23,850	23,930	24,011	24,079	24,150
24	Services-House Power Panel	369.3	5,092	5,090	5,088	5,087	5,085	5,083	5,082
25	Meter	370	38,217	38,505	38,797	39,081	39,367	39,648	39,925
26	Street Lighting & Signal Systems	373	43,185	43,425	43,680	43,884	44,190	44,454	44,708
27	Total Distribution		683,902	686,905	689,182	691,404	695,561	697,629	699,699

Supporting Schedules:

Recap Schedules: B-8a

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FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY GULF POWER COMPANY
 DOCKET NO.: 010949-EI

EXPLANATION: Provide the monthly plant balances for each account or sub-account to which an individual depreciation rate is applied. These balances should be the ones used to compute the monthly depreciation expenses excluding any amortization/recovery schedules.
 (\$000)

Type of Data Shown:
 Projected Test Year Ended 05/31/03
 Prior Year Ended 05/31/02
 Historical Year Ended 12/31/00
 Witness: R. R. Labrato

Line No.	(A) Account/ Sub-account Title	(B) Account/ Sub-account Number	(C) 2002 December	(D) 2003 January	(E) February	(F) March	(G) April	(H) 2003 May	(I) 13-Month Average
1	Transmission Plant:								
2	Easements	350.2	10,299	10,299	10,299	10,299	10,299	10,299	10,250
3	Structures & Improvements	352	3,950	3,950	3,950	3,950	3,950	3,950	3,950
4	Station Equipment	353	71,548	71,561	71,574	71,587	71,600	71,614	69,271
5	Towers & Fixtures	354	28,447	28,447	28,447	28,447	28,446	28,446	28,446
6	Poles & Fixtures	355	61,272	61,294	61,316	61,322	61,339	61,355	51,732
7	Overhead Conductors & Devices	356	53,869	53,873	53,877	53,881	53,885	53,899	53,121
8	Underground Conductors & Devices	358	13,612	13,612	13,612	13,612	13,612	13,612	13,612
9	Roads & Trails	359	55	55	55	55	55	55	55
10	Scherer GSU	352	211	211	211	211	211	211	211
11	Scherer GSU	353	3,864	3,864	3,864	3,864	3,864	3,864	3,864
12	Total Transmission		247,127	247,166	247,205	247,228	247,261	247,295	234,512
13	Distribution Plant:								
14	Easements	360.2	0	0	0	0	0	0	0
15	Structures & Improvements	361	10,043	10,043	10,043	10,043	10,043	10,043	10,043
16	Station Equipment	362	121,988	122,048	122,107	122,166	122,225	122,284	118,282
17	Poles, Towers & Fixtures	364	94,403	94,789	95,174	95,633	96,153	96,590	94,078
18	Overhead Conductors & Devices	365	103,049	103,212	103,383	103,585	104,137	104,378	102,712
19	Underground Conduit	366	1,211	1,211	1,211	1,211	1,211	1,211	1,211
20	Underground Conductors & Devices	367	68,745	69,071	69,424	69,888	70,262	70,649	68,348
21	Line Transformers	368	156,268	156,638	157,103	157,708	158,236	158,868	155,898
22	Services-Overhead	369.1	37,652	37,771	37,888	38,029	38,148	38,269	37,550
23	Services-Underground	369.2	24,217	24,294	24,369	24,459	24,536	24,614	24,152
24	Services-House Power Panel	369.3	5,081	5,079	5,077	5,076	5,074	5,073	5,082
25	Meter	370	40,208	40,507	40,803	41,114	41,413	41,703	39,945
26	Street Lighting & Signal Systems	373	45,031	45,322	45,606	45,923	46,227	46,550	44,783
27	Total Distribution		707,896	709,985	712,188	714,835	717,665	720,232	702,084

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FLORIDA PUBLIC SERVICE COMMISSION

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

Type of Data Shown:

 Projected Test Year Ended 05/31/03 Prior Year Ended 05/31/02 Historical Year Ended 12/31/00

Witness: R. R. Labrato

COMPANY: GULF POWER COMPANY

DOCKET NO.: 010949-EI

(\$000)

Line No.	(A) Account/ Sub-account Title	(B) Account/ Sub-account Number	(C) 2002 May	(D) June	(E) July	(F) August	(G) September	(H) October	(I) November
1	General Plant-Depreciable:								
2	Structures & Improvements	390	55,050	55,120	54,990	55,060	55,130	55,200	55,270
3	Automobiles	392.1	0	0	0	0	0	0	0
4	Light Trucks	392.2	4,535	4,522	4,527	4,523	4,539	4,545	4,551
5	Heavy Trucks	392.3	17,507	17,459	17,476	17,458	17,519	17,544	17,569
6	Trailers	392.4	1,196	1,192	1,193	1,192	1,196	1,198	1,200
7	Power Operated Equipment	396	1,100	1,159	1,144	1,189	1,230	1,248	1,280
8	Communications Equipment	397	16,050	16,120	16,190	16,277	16,364	16,451	16,582
9	Total General Plant-Depreciable		95,438	95,572	95,520	95,699	95,978	96,186	96,452
10	General Plant-Amortizable:								
11	Office Furn. & Equip. - 5-Yr.	391	875	875	875	875	875	925	925
12	Office Furn. & Equip. - 7-Yr.	391	1,357	1,365	1,373	1,381	1,389	1,397	1,405
13	Transport.-Marine & Other - 5-Yr.	392	133	133	133	133	133	133	133
14	Stores Equipment - 7 Yr.	393	1,551	1,551	1,555	1,556	1,556	1,556	1,556
15	Tools, Shop & Garage Equip. - 7 Yr.	394	2,322	2,322	2,328	2,330	2,330	2,330	2,330
16	Laboratory Equipment - 7 Yr.	395	2,280	2,280	2,285	2,286	2,286	2,286	2,286
17	Communications Equipment - 7 Yr.	397	3,277	3,277	3,277	3,277	3,277	3,277	3,277
18	Miscellaneous Equipment - 7 Yr.	398	12,194	12,194	12,227	12,237	12,237	12,237	12,237
19	Total General Plant-Amortizable		23,989	23,997	24,053	24,075	24,083	24,141	24,149
20	Total General Plant		119,427	119,569	119,573	119,774	120,061	120,327	120,601

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Supporting Schedules:

Recap Schedules: B-8a

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY GULF POWER COMPANY

DOCKET NO.: 010949-EI

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

(\$000)

Type of Data Shown:

 Projected Test Year Ended 05/31/03 Prior Year Ended 05/31/02 Historical Year Ended 12/31/00

Witness: R. R. Labrato

Line No.	(A) Account/ Sub-account Title	(B) Account/ Sub-account Number	(C) 2002 December	(D) 2003 January	(E) February	(F) March	(G) April	(H) 2003 May	(I) 13-Month Average
1	General Plant-Depreciable:								
2	Structures & Improvements	390	55,877	55,944	56,011	56,078	56,145	56,212	55,545
3	Automobiles	392.1	0	0	0	0	0	0	0
4	Light Trucks	392.2	4,586	4,595	4,603	4,622	4,640	4,666	4,573
5	Heavy Trucks	392.3	17,701	17,736	17,771	17,840	17,909	18,013	17,655
6	Trailers	392.4	1,209	1,211	1,214	1,218	1,223	1,230	1,206
7	Power Operated Equipment	396	1,311	1,328	1,344	1,371	1,458	1,528	1,284
8	Communications Equipment	397	16,756	16,764	16,772	16,788	16,808	16,832	16,520
9	Total General Plant-Depreciable		97,440	97,578	97,715	97,917	98,183	98,481	96,783
10	General Plant-Amortizable:								
11	Office Furn. & Equip. - 5-Yr.	391	922	922	922	922	972	972	912
12	Office Furn. & Equip. - 7-Yr.	391	1,165	1,171	1,177	1,183	1,189	1,195	1,288
13	Transport-Marine & Other - 5-Yr.	392	133	133	133	133	133	133	133
14	Stores Equipment - 7 Yr.	393	1,437	1,437	1,437	1,437	1,437	1,439	1,500
15	Tools, Shop & Garage Equip. - 7 Yr.	394	2,136	2,136	2,136	2,136	2,136	2,140	2,240
16	Laboratory Equipment - 7 Yr.	395	2,122	2,122	2,122	2,122	2,122	2,126	2,210
17	Communications Equipment - 7 Yr.	397	2,454	2,454	2,454	2,454	2,454	2,454	2,897
18	Miscellaneous Equipment - 7 Yr.	398	11,223	11,223	11,223	11,223	11,223	11,244	11,764
19	Total General Plant-Amortizable		21,592	21,598	21,604	21,610	21,666	21,703	22,944
20	Total General Plant		119,032	119,176	119,319	119,527	119,849	120,184	119,727

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FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: GULF POWER COMPANY

DOCKET NO.: 010949-EI

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

Type of Data Shown:
 Projected Test Year Ended 05/31/03
 Prior Year Ended 05/31/02
 Historical Year Ended 12/31/00
 Witness: R. R. Labrato

(\$000)

Line No.	(A) Account/ Sub-account Title	(B) Account/ Sub-account Number	(C) 2002 May	(D) June	(E) July	(F) August	(G) September	(H) October	(I) November
1	Non-Depreciable Plant:								
2	Steam Land	310	4,228	4,228	4,228	4,228	4,228	4,228	4,228
3	Transmission Land	350	2,069	2,489	2,489	2,489	2,489	2,489	2,489
4	Distribution Land	360	1,511	1,511	1,511	1,511	1,511	1,511	1,511
5	General Plant Land	389	6,872	6,872	6,872	6,872	6,872	6,872	6,872
6	Intangible Plant	301,302	8	8	8	8	8	8	8
7	Total Non-Depreciable Plant		14,688	15,108	15,108	15,108	15,108	15,108	15,108
8	Merchandise	390	197	197	197	197	197	197	197
9		392.2	37	37	37	37	37	37	37
10		393-5 Yr.	0	0	0	0	0	0	0
11		391-5 Yr.	0	0	0	0	0	0	0
12		391-7 Yr.	6	6	6	6	6	6	6
13		393-7 Yr.	20	20	20	20	20	20	20
14		395	32	32	32	32	32	32	32
15	Total Merchandise		292	292	292	292	292	292	292
16	Total Plant-in-Service		2,236,101	2,247,857	2,250,164	2,252,416	2,259,771	2,263,804	2,266,487

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FLORIDA PUBLIC SERVICE COMMISSION

COMPANY GULF POWER COMPANY

DOCKET NO.: 010949-EI

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

Type of Data Shown:

 Projected Test Year Ended 05/31/03 Prior Year Ended 05/31/02 Historical Year Ended 12/31/00

Witness: R. R. Labrato

(\$000)									
Line No.	(A) Account/ Sub-account Title	(B) Account/ Sub-account Number	(C) 2002 December	(D) 2003 January	(E) February	(F) March	(G) April	(H) 2003 May	(I) 13-Month Average
1	Non-Depreciable Plant:								
2	Steam Land	310	4,228	4,228	4,228	4,228	4,228	4,228	4,228
3	Transmission Land	350	2,489	2,489	2,489	2,489	2,489	2,489	2,457
4	Distribution Land	360	1,511	1,511	1,511	1,511	1,511	1,511	1,511
5	General Plant Land	389	6,872	6,872	6,872	6,872	6,872	6,872	6,872
6	Intangible Plant	301,302	8	8	8	8	8	8	8
7	Total Non-Depreciable Plant		15,108	15,108	15,108	15,108	15,108	15,108	15,076
8	Merchandise	390	197	197	197	197	197	197	197
9		392.2	37	37	37	37	37	37	37
10		393-5 Yr.	0	0	0	0	0	0	0
11		391-5 Yr.	0	0	0	0	0	0	0
12		391-7 Yr.	0	0	0	0	0	0	3
13		393-7 Yr.	20	20	20	20	20	20	20
14		395	32	32	32	32	32	32	32
15	Total Merchandise		286	286	286	286	286	286	289
16	Total Plant-in-Service		2,298,386	2,300,766	2,303,559	2,307,294	2,310,626	2,313,677	2,277,765

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FLORIDA PUBLIC SERVICE COMMISSION

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

Type of Data Shown:

 Projected Test Year Ended 05/31/03 Prior Year Ended 05/31/02 Historical Year Ended 12/31/00

Witness: R. R. Labrato

DOCKET NO.: 010949-EI

(\$000)

Line No.	Account/ Sub-account Title	Account/ Sub-account Number	(1) 2002 May	(2) June	(3) July	(4) August	(5) September	(6) October	(7) November
1	Steam Production-Depreciable:								
2	Crist Plant		238,475	239,224	240,677	242,130	243,583	245,036	246,490
3	Scholz Plant		30,604	30,710	30,816	30,922	31,028	31,134	31,240
4	Smith Plant		81,789	82,208	82,613	83,033	83,453	83,873	84,293
5	Daniel Plant		112,101	112,602	113,103	112,958	113,459	113,960	114,461
6	Scherer Plant		73,840	74,183	74,506	74,849	75,192	75,535	75,878
7	Easements	310	44	44	44	44	44	44	44
8	Total Depreciable Steam Plant		536,853	538,971	541,759	543,936	546,759	549,582	552,406
9	Steam Production-Amortizable:								
10	Base Coal	312	321	321	321	321	321	321	321
11	Prod. Plt. Furn. & Equip. - 5-Yr.	316	9	8	8	8	8	8	9
12	Prod. Plt. Furn. & Equip. - 7-Yr.	316	1,020	1,044	950	975	999	1,024	1,048
13	Daniel Cooling Lake		8,404	8,437	8,469	8,501	8,533	8,566	8,598
14	Total Amortizable Steam Plant		9,754	9,810	9,748	9,805	9,861	9,919	9,976
15	Total Steam Plant		546,607	548,781	551,507	553,741	556,620	559,501	562,382
16	Other Production Plant:								
17	Pace Plant		2,078	2,121	2,165	2,208	2,251	2,295	2,339
18	Smith CT		4,156	4,160	4,163	4,167	4,171	4,175	4,178
19	Smith CC		0	582	1,164	1,746	2,328	2,909	3,491
20	Total Other Production Plant		6,234	6,863	7,492	8,121	8,750	9,379	10,008

FLORIDA PUBLIC SERVICE COMMISSION

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

Type of Data Shown:

Projected Test Year Ended 05/31/03

Prior Year Ended 05/31/02

Historical Year Ended 12/31/00

Witness: R. R. Labrato

COMPANY: GULF POWER COMPANY

DOCKET NO.: 010949-EI

(\$000)

Line No.	Account/ Sub-account Title	Account/ Sub-account Number	(8) December	(9) 2003 January	(10) February	(11) March	(12) April	(13) 2003 May	13-Month Average
1	Steam Production-Depreciable:								
2	Crist Plant		247,945	249,402	250,859	252,317	253,775	255,233	246,550
3	Scholz Plant		31,346	31,452	31,558	31,664	31,699	31,805	31,229
4	Smith Plant		84,713	85,133	85,554	85,976	86,398	86,821	84,297
5	Daniel Plant		107,567	108,073	108,579	109,085	109,591	109,831	111,182
6	Scherer Plant		76,221	76,565	76,909	77,253	77,597	77,941	75,882
7	Easements	310	44	44	44	44	44	44	44
8	Total Depreciable Steam Plant		547,836	550,669	553,503	556,339	559,104	561,675	549,184
9	Steam Production-Amortizable:								
10	Base Coal	312	321	321	321	321	321	321	321
11	Prod. Plt. Furn. & Equip. - 5-Yr.	316	8	8	8	8	8	10	8
12	Prod. Plt. Furn. & Equip. - 7-Yr.	316	950	973	996	1,019	1,042	1,064	1,008
13	Daniel Cooling Lake		8,630	8,662	8,694	8,727	8,759	8,791	8,598
14	Total Amortizable Steam Plant		9,909	9,964	10,019	10,075	10,130	10,186	9,935
15	Total Steam Plant		557,745	560,633	563,522	566,414	569,234	571,861	559,119
16	Other Production Plant:								
17	Pace Plant		2,383	2,427	2,471	2,514	2,558	2,602	2,340
18	Smith CT		4,183	4,187	4,191	4,196	4,199	4,203	4,179
19	Smith CC		4,072	4,655	5,238	5,821	6,405	6,988	3,492
20	Total Other Production Plant		10,638	11,269	11,900	12,531	13,162	13,793	10,011

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FLORIDA PUBLIC SERVICE COMMISSION

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

Type of Data Shown:
 Projected Test Year Ended 05/31/03
 Prior Year Ended 05/31/02
 Historical Year Ended 12/31/00
 Witness: R. R. Labrato

COMPANY: GULF POWER COMPANY

DOCKET NO.: 010949-EI

(\$000)

Line No.	Account/ Sub-account Title	Account/ Sub-account Number	(1) 2002 May	(2) June	(3) July	(4) August	(5) September	(6) October	(7) November
1	Transmission Plant:								
2	Easements	350	4,495	4,515	4,536	4,557	4,578	4,599	4,620
3	Structures & Improvements	352	1,674	1,684	1,693	1,703	1,713	1,723	1,732
4	Station Equipment	353	21,173	21,317	21,470	21,614	21,758	21,914	22,073
5	Towers & Fixtures	354	17,959	18,030	18,100	18,170	18,240	18,310	18,380
6	Poles & Fixtures	355	11,843	11,920	12,017	12,115	12,194	12,289	12,343
7	Overhead Conductors & Devices	356	15,866	15,992	16,117	16,244	16,350	16,482	16,615
8	Underground Conductors & Devices	358	4,118	4,151	4,185	4,219	4,252	4,286	4,319
9	Roads & Trails	359	21	21	22	22	22	22	22
10	Scherer GSU	352	94	95	96	96	97	97	98
11	Scherer GSU	353	1,813	1,820	1,829	1,837	1,846	1,855	1,863
12	Total Transmission		79,056	79,545	80,065	80,577	81,050	81,557	82,065
13	Distribution Plant:								
14	Easements	360	0	0	0	0	0	0	0
15	Structures & Improvements	361	4,216	4,247	4,279	4,310	4,342	4,373	4,405
16	Station Equipment	362	38,220	38,567	38,914	39,261	39,612	39,966	40,320
17	Poles, Towers & Fixtures	364	36,016	36,168	36,368	36,586	36,787	36,996	37,198
18	Overhead Conductors & Devices	365	42,101	42,324	42,582	42,847	43,106	43,369	43,636
19	Underground Conduit	366	733	737	741	745	749	752	756
20	Underground Conductors & Devices	367	18,365	18,506	18,656	18,798	18,956	19,111	19,266
21	Line Transformers	368	57,373	57,630	57,936	58,271	58,596	58,944	59,276
22	Services-Overhead	369.1	20,025	20,128	20,231	20,334	20,437	20,543	20,649
23	Services-Underground	369.2	7,054	7,120	7,186	7,252	7,318	7,387	7,455
24	Services-House Power Panel	369.3	4,225	4,239	4,253	4,267	4,281	4,295	4,309
25	Meter	370	14,568	14,658	14,749	14,844	14,940	15,035	15,134
26	Street Lighting & Signal Systems	373	15,894	15,788	15,881	15,992	16,088	16,187	16,295
27	Total Distribution		258,590	260,112	261,776	263,507	265,210	266,958	268,699

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FLORIDA PUBLIC SERVICE COMMISSION

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

Type of Data Shown:

 Projected Test Year Ended 05/31/03 Prior Year Ended 05/31/02 Historical Year Ended 12/31/00

COMPANY: GULF POWER COMPANY

Witness: R. R. Labrato

DOCKET NO.: 010949-EI

(\$000)

Line No.	Account/ Sub-account Title	Account/ Sub-account Number	(8) December	(9) 2003 January	(10) February	(11) March	(12) April	(13) 2003 May	13-Month Average
1	Transmission Plant:								
2	Easements	350	4,641	4,662	4,683	4,705	4,725	4,746	4,620
3	Structures & Improvements	352	1,742	1,752	1,762	1,771	1,781	1,791	1,733
4	Station Equipment	353	22,200	22,376	22,552	22,729	22,904	23,081	22,089
5	Towers & Fixtures	354	18,449	18,520	18,589	18,659	18,729	18,798	18,379
6	Poles & Fixtures	355	12,423	12,565	12,707	12,821	12,953	13,086	12,404
7	Overhead Conductors & Devices	356	16,747	16,879	17,011	17,143	17,276	17,409	16,626
8	Underground Conductors & Devices	358	4,352	4,386	4,420	4,453	4,487	4,520	4,319
9	Roads & Trails	359	22	23	23	23	23	23	22
10	Scherer GSU	352	98	99	99	98	100	100	97
11	Scherer GSU	353	1,872	1,880	1,891	1,899	1,907	1,915	1,864
12	Total Transmission		82,546	83,142	83,737	84,301	84,885	85,469	82,153
13	Distribution Plant:								
14	Easements	360	0	0	0	0	0	0	0
15	Structures & Improvements	361	4,436	4,468	4,500	4,531	4,563	4,595	4,405
16	Station Equipment	362	40,437	40,809	41,181	41,554	41,926	42,299	40,236
17	Poles, Towers & Fixtures	364	37,397	37,583	37,765	37,920	38,108	38,283	37,167
18	Overhead Conductors & Devices	365	43,898	44,146	44,390	44,616	44,865	45,101	43,614
19	Underground Conduit	366	760	764	768	771	775	778	756
20	Underground Conductors & Devices	367	19,415	19,586	19,751	19,898	20,062	20,223	19,276
21	Line Transformers	368	59,640	60,003	60,334	60,611	60,917	61,169	59,285
22	Services-Overhead	369.1	20,756	20,862	20,968	21,073	21,180	21,288	20,652
23	Services-Underground	369.2	7,524	7,592	7,660	7,727	7,796	7,866	7,457
24	Services-House Power Panel	369.3	4,324	4,338	4,352	4,366	4,380	4,394	4,309
25	Meter	370	15,234	15,325	15,417	15,509	15,602	15,704	15,132
26	Street Lighting & Signal Systems	373	16,396	16,495	16,596	16,694	16,791	16,881	16,290
27	Total Distribution		270,217	271,971	273,682	275,270	276,965	278,581	268,579

Supporting Schedules: C-34, C-35

Recap Schedules: B-8b

FLORIDA PUBLIC SERVICE COMMISSION

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

Type of Data Shown:
 Projected Test Year Ended 05/31/03
 Prior Year Ended 05/31/02
 Historical Year Ended 12/31/00
 Witness: R. R. Labrato

COMPANY: GULF POWER COMPANY

DOCKET NO.: 010949-EI

(\$000)

Line No.	Account/ Sub-account Title	Account/ Sub-account Number	(1) 2002 May	(2) June	(3) July	(4) August	(5) September	(6) October	(7) November
1	General Plant-Depreciable:								
2	Structures & Improvements	390	19,222	19,332	19,242	19,352	19,462	19,573	19,684
3	Automobiles	392.1	0	0	0	0	0	0	0
4	Light Trucks	392.2	2,106	2,113	2,118	2,124	2,146	2,168	2,190
5	Heavy Trucks	392.3	6,633	6,659	6,681	6,703	6,788	6,874	6,960
6	Trailers	392.4	372	374	376	377	383	389	395
7	Power Operated Equipment	396	83	86	29	32	35	38	41
8	Communications Equipment	397	6,179	6,297	6,415	6,532	6,649	6,767	6,882
9	Total General Plant-Depreciable		34,595	34,861	34,861	35,120	35,463	35,809	36,152
10	General Plant-Amortizable:								
11	Office Furn. & Equip. - 5-Yr.	391	668	671	674	677	680	683	687
12	Office Furn. & Equip. - 7-Yr.	391	646	662	677	693	709	725	740
13	Transport.-Marine & Other - 5-Yr.	392	92	94	96	98	100	102	104
14	Stores Equipment	393	1,474	1,489	1,504	1,519	1,534	1,550	1,565
15	Tools, Shop & Garage Equip.	394	1,572	1,597	1,622	1,646	1,671	1,696	1,721
16	Laboratory Equipment	395	1,474	1,495	1,516	1,537	1,557	1,578	1,599
17	Communications Equipment	397	2,665	2,691	2,716	2,742	2,767	2,793	2,818
18	Miscellaneous Equipment	398	7,661	7,790	7,919	8,048	8,177	8,306	8,436
19	Total General Plant-Amortizable		16,252	16,489	16,724	16,960	17,195	17,433	17,670
20	Total General Plant		50,847	51,350	51,585	52,080	52,658	53,242	53,822

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FLORIDA PUBLIC SERVICE COMMISSION

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

Type of Data Shown:

 XX Projected Test Year Ended 05/31/03 Prior Year Ended 05/31/02 Historical Year Ended 12/31/00

Witness: R. R. Labrato

COMPANY: GULF POWER COMPANY

DOCKET NO.: 010949-EI

(\$000)

Line No.	Account/ Sub-account Title	Account/ Sub-account Number	(8) December	(9) 2003 January	(10) February	(11) March	(12) April	(13) 2003 May	13-Month Average
1	General Plant-Depreciable:								
2	Structures & Improvements	390	19,795	19,907	20,019	20,131	20,243	20,356	19,717
3	Automobiles	392.1	0	0	0	0	0	0	0
4	Light Trucks	392.2	2,213	2,221	2,229	2,222	2,214	2,190	2,173
5	Heavy Trucks	392.3	7,046	7,078	7,110	7,080	7,050	6,957	6,894
6	Trailers	392.4	401	403	405	403	401	394	390
7	Power Operated Equipment	396	45	49	53	57	61	65	52
8	Communications Equipment	397	6,994	7,124	7,254	7,384	7,514	7,644	6,895
9	Total General Plant-Depreciable		36,494	36,782	37,070	37,277	37,483	37,606	36,121
10	General Plant-Amortizable:								
11	Office Furn. & Equip. - 5-Yr.	391	687	692	696	701	706	711	687
12	Office Furn. & Equip. - 7-Yr.	391	500	514	528	542	555	569	620
13	Transport.-Marine & Other - 5-Yr.	392	106	108	111	113	115	117	105
14	Stores Equipment	393	1,461	1,475	1,489	1,502	1,516	1,531	1,509
15	Tools, Shop & Garage Equip.	394	1,551	1,574	1,597	1,619	1,642	1,664	1,629
16	Laboratory Equipment	395	1,456	1,475	1,494	1,514	1,533	1,552	1,522
17	Communications Equipment	397	2,021	2,037	2,052	2,068	2,085	2,099	2,427
18	Miscellaneous Equipment	398	7,551	7,669	7,788	7,906	8,025	8,144	7,955
19	Total General Plant-Amortizable		15,333	15,544	15,755	15,965	16,177	16,387	16,454
20	Total General Plant		51,827	52,326	52,825	53,242	53,660	53,993	52,575

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FLORIDA PUBLIC SERVICE COMMISSION

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

Type of Data Shown:

 Projected Test Year Ended 05/31/03 Prior Year Ended 05/31/02 Historical Year Ended 12/31/00

Witness: R. R. Labrato

COMPANY: GULF POWER COMPANY

DOCKET NO.: 010949-EI

(\$000)

Line No.	Account/ Sub-account Title	Account/ Sub-account Number	(1) 2002 May	(2) June	(3) July	(4) August	(5) September	(6) October	(7) November
1	Merchandise	390	97	98	99	100	101	102	103
2		392	2	2	2	2	2	2	2
3		393	0	0	0	0	0	0	0
4		391-5 Yr.	0	0	0	0	0	0	0
5		391-7 Yr.	(2)	(2)	(2)	(2)	(1)	(1)	(1)
6		397-depr.	6	6	6	6	6	6	6
7		397-amort	5	5	5	5	5	5	5
8	Total Merchandise		108	109	110	111	113	114	115
9	Total Accumulated Depreciation		941,442	946,760	952,535	958,137	964,401	970,751	977,091

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FLORIDA PUBLIC SERVICE COMMISSION

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

Type of Data Shown:

Projected Test Year Ended 05/31/03

Prior Year Ended 05/31/02

Historical Year Ended 12/31/00

Witness: R. R. Labrato

COMPANY: GULF POWER COMPANY

DOCKET NO.: 010949-E1

(\$000)

Line No.	Account/ Sub-account Title	Account/ Sub-account Number	(8) December	(9) 2003 January	(10) February	(11) March	(12) April	(13) 2003 May	13-Month Average
1	Merchandise	390	103	104	105	106	106	108	102
2		392	2	2	2	2	2	2	2
3		393	0	0	0	0	0	0	0
4		391-5 Yr.	0	0	0	0	0	0	0
5		391-7 Yr.	1	1	1	1	1	1	0
6		397-depr.	6	6	6	6	6	6	6
7		397-amort.	5	5	5	5	5	5	5
8	Total Merchandise		117	118	119	120	120	122	115
9	Total Accumulated Depreciation		973,090	979,459	985,785	991,878	998,026	1,003,819	972,552

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FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: GULF POWER COMPANY

DOCKET NO.: 010949-EI

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

Type of Data Shown:
 XX Projected Test Year Plus One Ended 5/31/04
 XX Projected Test Year Ended 5/31/03
 XX Prior Year Ended 5/31/02
 XX Historical Year Ended 12/31/00
 Witness: R. R. Labrato

Line No.	Description of Additions or (Retirements)	Most Recent Calendar Year 12/31/00 (000's)	Test Year Minus One Year 06/01-05/02 (000's)	Test Year 06/02-05/03 (000's)	Test Year Plus One Year 06/03-05/04 (000's)
1	ADDITIONS				
2	PE 0028 Plant Smith Unit #3 - Combined Cycle	0	219,886	609	0
3	PE 1199 ECRC-Air-Crist 7 ESP Repl	0	0	0	24,000
4	PE 1514 Envir-Air-Daniel 2-Upgrade Precipitator Internals	0	0	5,629	0
5	PE 2551 Distribution Line Transformers	5,149	4,559	4,510	4,567
6	PE 2552 New Business Distribution	12,185	15,933	11,408	11,651
7	PE 2603 Shakey Joe Swamp 230 kv Sub	0	22	5,960	0
8	PE 2840 Farley-Sinai Cemetary 230kv Power Supply	0	0	19,109	0
9	PE 3402 Misc Distribution Improvements & Repl.	2,294	7,361	4,393	5,306
10	PE 3726 Brentwood-Silverhill 230 kv Line Const	6,338	0	0	0
11	PE 3748 Laguna Bch-Phillips Inlet 115 kv Ln #2	0	6,153	2,359	0
12	TOTAL ADDITIONS	25,966	253,914	53,977	45,524
13	RETIREMENTS				
14	PE 1199 ECRC-Air-Crist 7 ESP Repl	0	0	0	8,989
15	PE 1514 Envir-Air-Daniel 2-Upgrade Precipitator Internals	0	0	4,754	0
16	PE 2551 Distribution Line Transformers	1,335	971	959	964
17	PE 2552 New Business Distribution	1,311	1,093	1,000	1,000
18	PE 2603 Shakey Joe Swamp 230 kv Sub	0	0	20	0
19	PE 3402 Misc Distribution Improvements & Repl.	1,674	2,774	2,000	2,000
20	PE 3726 Brentwood-Silverhill 230 kv Line Const	157	0	0	0
21	TOTAL RETIREMENTS	4,477	4,838	8,733	12,953
22	TOTAL NET ADDITIONS	21,489	249,076	45,244	32,571

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FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: GULF POWER COMPANY
 DOCKET NO.: 010949-E1

EXPLANATION: List all property either merged or acquired from other companies for the test year, and the prior year if the test year is projected. For each item, specify acquisition cost original cost to person who first dedicated property to public use, acquisition adjustment, Docket No. and date of acquisition. Provide an explanation of the accounting treatment of each item.

Type of Data Shown:
 Projected Test Year Ended 5/31/03
 Prior Year Ended 5/31/02
 Historical Year Ended 12/31/00
 Witness: R. R. Labrato

Line No.	Account No.	Description of Property	Acquisition Cost	Original Cost	Acquisition Adjustment	Docket No.	Date of Acquisition	Explanation of Property Accounting Treatment
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None

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Supporting Schedules:

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: GULF POWER COMPANY

DOCKET NO.: 010949-EI

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

Type of Data Shown:
 — Projected Test Year Ended 5/31/03
 — Prior Year Ended 5/31/02
 XX Historical Year Ended 12/31/00
 Witness: R. R. Labrato

Item No.	Description of Item	(1) 13 Month Average 000's	(2) Jurisdictional Factor	(3) Jurisdictional Amount (1) x (2) 000's
1	Plant Smith	711	0.9687105	689
2	Plant Daniel	61	0.9687105	59
3	Caryville	1,358	0.9687105	1,316
4	Bayfront Office	35	0.9687105	34
5	Pace Boulevard	467	0.9687105	452
6	Panama City	83	0.9687105	80
7	General Repair Facility	27	0.9687105	26
8	Sandestin Sub	86	0.9687105	83
9	Mossey Head CT	315	0.9687105	305
10	Altha Substation	13	0.9687105	13
11	Total	<u>3,156</u>		<u>3,057</u>

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FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: GULF POWER COMPANY

DOCKET NO.: 010949-EI

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

Type of Data Shown:
 Projected Test Year Ended 5/31/03
~~XX~~ Prior Year Ended 5/31/02
 Historical Year Ended 12/31/00
 Witness: R. R. Labrato

Item No.	Description of Item	(1) 13 Month Average 000's	(2) Jurisdictional Factor	(3) Jurisdictional Amount (1) x (2) 000's
1	Plant Smith	711	0.9687105	689
2	Plant Daniel	61	0.9687105	59
3	Caryville	1,356	0.9687105	1314
4	Bayfront Office	35	0.9687105	34
5	Pace Boulevard	467	0.9687105	452
6	Panama City	83	0.9687105	81
7	General Repair Facility	27	0.9687105	26
8	Sandestin Sub	86	0.9687105	83
9	Mossey Head CT	315	0.9687105	305
10	Altha Substation	<u>22</u>	0.9687105	<u>21</u>
11	Total	<u><u>3,163</u></u>		<u><u>3,064</u></u>

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FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: GULF POWER COMPANY
 DOCKET NO.: 010949-EI

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

Type of Data Shown:
 Projected Test Year Ended 5/31/03
 Prior Year Ended 5/31/02
 Historical Year Ended 12/31/00
 Witness: R. R. Labrato

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Item No.	Description of Item	(1) 13 Month Average 000's	(2) Jurisdictional Factor	(3) Jurisdictional Amount (1) x (2) 000's
1	Plant Smith	711	0.9687105	689
2	Plant Daniel	62	0.9687105	60
3	Caryville	1,356	0.9687105	1314
4	Bayfront Office	35	0.9687105	34
5	Pace Boulevard	487	0.9687105	452
6	Panama City	83	0.9687105	81
7	General Repair Facility	27	0.9687105	26
8	Sandestin Sub	86	0.9687105	83
9	Mossey Head CT	315	0.9687105	305
10	Altha Substation	<u>22</u>	0.9687105	<u>21</u>
11	Total	<u><u>3,164</u></u>		<u><u>3,065</u></u>

FLORIDA PUBLIC SERVICE COMMISSION

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

Type of Data Shown:
 _____ Projected Test Year Ended 5/31/03
 _____ Prior Year Ended 5/31/02
XX Historical Year Ended 12/31/00
 Witness: R. R. Labrato

COMPANY: GULF POWER COMPANY

DOCKET NO.: 010949-EI

Item No.	Description of Item	December, 1999 000's	January, 2000 000's	February, 2000 000's	March, 2000 000's	April, 2000 000's	May, 2000 000's	June, 2000 000's
1	Plant Smith	711	711	711	711	711	711	711
2	Plant Daniel	61	61	61	61	61	61	61
3	Caryville	1,363	1,358	1,358	1,358	1,358	1,358	1,358
4	Bayfront Office	35	35	35	35	35	35	35
5	Pace Boulevard	467	467	467	467	467	467	467
6	Panama City	83	83	83	83	83	83	83
7	General Repair Fac.	27	27	27	27	27	27	27
8	Sandestin Sub	86	86	86	86	86	86	86
9	Mossey Head CT	315	315	315	315	315	315	315
10	Altha Substation	0	0	0	0	0	17	17
11	Total	3,148	3,143	3,143	3,143	3,143	3,160	3,160

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FLORIDA PUBLIC SERVICE COMMISSION

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

Type of Data Shown:

 Projected Test Year Ended 5/31/03

 Prior Year Ended 5/31/02

 Historical Year Ended 12/31/00

Witness: R. R. Labrato

COMPANY: GULF POWER COMPANY

DOCKET NO.: 010949-EI

Item No.	Description of Item	July, 2000 000's	August, 2000 000's	September, 2000 000's	October, 2000 000's	November, 2000 000's	December, 2000 000's	13-Month Average 000's
1	Plant Smith	711	711	711	711	711	711	711
2	Plant Daniel	61	61	61	61	61	61	61
3	Caryville	1,358	1,358	1,358	1,358	1,356	1,356	1,358
4	Bayfront Office	35	35	35	35	35	35	35
5	Pace Boulevard	467	467	467	467	467	467	467
6	Panama City	83	83	83	83	83	83	83
7	General Repair Fac.	27	27	27	27	27	27	27
8	Sandestin Sub	86	86	86	86	86	86	86
9	Mossey Head CT	315	315	315	315	315	315	315
10	Altha Substation	22	22	22	22	22	22	13
11	Total	3,165	3,165	3,165	3,165	3,163	3,163	3,156

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FLORIDA PUBLIC SERVICE COMMISSION

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

Type of Data Shown:
 Projected Test Year Ended 5/31/02
 Prior Year Ended 5/31/02
 Historical Year Ended 12/31/00
 Witness: R. R. Labrato

COMPANY: GULF POWER COMPANY

DOCKET NO.: 010949-EI

Item No.	Description of Item	May, 2001 000's	June, 2001 000's	July, 2001 000's	August, 2001 000's	September, 2001 000's	October, 2001 000's	November, 2001 000's
1	Plant Smith	711	711	711	711	711	711	711
2	Plant Daniel	61	61	61	61	61	61	61
3	Caryville	1,356	1,356	1,356	1,356	1,356	1,356	1,356
4	Bayfront Office	35	35	35	35	35	35	35
5	Pace Boulevard	467	467	467	467	467	467	467
6	Panama City	83	83	83	83	83	83	83
7	General Repair Fac.	27	27	27	27	27	27	27
8	Sandestin Sub	86	86	86	86	86	86	86
9	Mossey Head CT	315	315	315	315	315	315	315
10	Altha Substation	22	22	22	22	22	22	22
11	Total	3,163	3,163	3,163	3,163	3,163	3,163	3,163

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FLORIDA PUBLIC SERVICE COMMISSION

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

Type of Data Shown:
 Projected Test Year Ended 5/31/03
~~XX~~ Prior Year Ended 5/31/02
 Historical Year Ended 12/31/00
 Witness: R. R. Labrato

COMPANY: GULF POWER COMPANY

DOCKET NO.: 010949-EI

Item No.	Description of Item	December, 2001 000's	January, 2002 000's	February, 2002 000's	March, 2002 000's	April, 2002 000's	May, 2002 000's	13-Month Average 000's
1	Plant Smith	711	711	711	711	711	711	711
2	Plant Daniel	61	61	61	61	61	61	61
3	Caryville	1,356	1,356	1,356	1,356	1,356	1,356	1,356
4	Bayfront Office	35	35	35	35	35	35	35
5	Pace Boulevard	467	467	467	467	467	467	467
6	Panama City	83	83	83	83	83	83	83
7	General Repair Fac.	27	27	27	27	27	27	27
8	Sandestin Sub	86	86	86	86	86	86	86
9	Mossey Head CT	315	315	315	315	315	315	315
10	Altha Substation	22	22	22	22	22	22	22
11	Total	3,163	3,163	3,163	3,163	3,163	3,163	3,163

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FLORIDA PUBLIC SERVICE COMMISSION

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

Type of Data Shown:
 XX Projected Test Year Ended 5/31/03
 — Prior Year Ended 5/31/02
 — Historical Year Ended 12/31/00
 Witness: F. R. Labrato

COMPANY: GULF POWER COMPANY

DOCKET NO.: 010949-EI

Item No.	Description of Item	May, 2002 000's	June, 2002 000's	July, 2002 000's	August, 2002 000's	September, 2002 000's	October, 2002 000's	November, 2002 000's
1	Plant Smith	711	711	711	711	711	711	711
2	Plant Daniel	62	62	62	62	62	62	62
3	Caryville	1,356	1,356	1,356	1,356	1,356	1,356	1,356
4	Bayfront Office	35	35	35	35	35	35	35
5	Pace Boulevard	467	467	467	467	467	467	467
6	Panama City	83	83	83	83	83	83	83
7	General Repair Fac.	27	27	27	27	27	27	27
8	Sandestin Sub	86	86	86	86	86	86	86
9	Mossey Head CT	315	315	315	315	315	315	315
10	Altha Substation	22	22	22	22	22	22	22
11	Total	3,164	3,164	3,164	3,164	3,164	3,164	3,164

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FLORIDA PUBLIC SERVICE COMMISSION

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

Type of Data Shown:
 XX Projected Test Year Ended 5/31/03
 — Prior Year Ended 5/31/02
 — Historical Year Ended 12/31/00
 Witness: R. R. Labrato

COMPANY: GULF POWER COMPANY

DOCKET NO.: 010949-EI

Item No.	Description of Item	December, 2002 000's	January, 2003 000's	February, 2003 000's	March, 2003 000's	April, 2003 000's	May, 2003 000's	13-Month Average 000's
1	Plant Smith	711	711	711	711	711	711	711
2	Plant Daniel	62	62	62	62	62	62	62
3	Caryville	1,356	1,356	1,356	1,356	1,356	1,356	1,356
4	Bayfront Office	35	35	35	35	35	35	35
5	Pace Boulevard	467	467	467	467	467	467	467
6	Panama City	83	83	83	83	83	83	83
7	General Repair Fac.	27	27	27	27	27	27	27
8	Sandestin Sub	86	86	86	86	86	86	86
9	Mossey Head CT	315	315	315	315	315	315	315
10	Altha Substation	22	22	22	22	22	22	22
11	Total	3,164	3,164	3,164	3,164	3,164	3,164	3,164

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FLORIDA PUBLIC SERVICE COMMISSION

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

Type of Data Shown:

Projected Test Year Ended 05/31/03

Prior Year Ended 05/31/02

Historical Year Ended 12/31/00

Witness: R.R. Labrato

COMPANY: GULF POWER COMPANY

DOCKET NO.: 010949-EI

(\$000)

Line No.	Description of Item & Location	(A) Acquisition Date	(B) Date Const. to Begin	(C) Expected In-Service Date	(D) Intended Use	(E) Current Use	(F) Expenditures As of 05/31/02	(G) Appreciation Rate (% Per Year)	(H) Cost of Improvements	(I) Rental Income	(J) Estimated Value Year End as of 05/31/02	(K) Amount in Rate Base	(L) AFUDC Previously Charged
1	Caryville Electric	Various	---	2007	(1)	---	1,356	---	---	---	N/A	1,356	0
2	Generating Plant	1983-1990											
3	Daniel Land	Various	---	2007	(1)	---	61	---	---	---	N/A	61	0
4		1983-1988											
5	Smith Land	1989	---	2007	(1)	---	711	---	---	---	N/A	711	0
6	Mossey Head Generating Site	1996-1999	---	2007	(1)	---	315	---	---	---	N/A	315	0
7	Pace Blvd. Land Acquisition	Various	---	2007	(2)	---		---	---	---		467	0
8		1988-1990				---	467	---	---	---	N/A		0
9	Bayfront Office	Various	---	2011	(2)	---		---	---	---		35	0
10		1982-1990				---	35	---	---	---	N/A		0
11	Panama City Land	1984	---	2013	(2)	---		---	---	---		83	0
12	Additional Parking					---	83	---	---	---	N/A		0
13	General Repair Facility	1982	---	2013	(2)	---		---	---	---		27	0
14	Sandestin Sub Property	1993	---	2003	(1)	---		---	---	---		86	0
15	Altha Substation	2000	---	2006	(1)	---		---	---	---		22	0
							<u>22</u>					<u>22</u>	
							<u>3,163</u>					<u>3,163</u>	
16	(1) Production of Electricity												
17	(2) General Office Expansion												

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FLORIDA PUBLIC SERVICE COMMISSION

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

Type of Data Shown:

XX Projected Test Year Ended 05/31/03

____ Prior Year Ended 05/31/02

____ Historical Year Ended 12/31/00

Witness: R. R. Labrato

COMPANY: GULF POWER COMPANY

DOCKET NO.: 010948-EI

(\$000)

Line No.	Description of Item & Location	(A) Acquisition Date	(B) Date Const. to Begin	(C) Expected In-Service Date	(D) Intended Use	(E) Current Use	(F) Expenditures As of 05/31/03	(G) Appreciation Rate (% Per Year)	(H) Cost of Improvements	(I) Rental Income	(J) Estimated Value Year End as of 05/31/03	(K) Amount in Rate Base	(L) AFUDC Previously Charged
1	Caryville Electric	Various	---	2007	(1)	---	1,356	---	---	---	N/A	1,356	0
2	Generating Plant	1963-1990											
3	Daniel Land	Various	---	2007	(1)	---	62	---	---	---	N/A	62	0
4		1983-1988											
5	Smith Land	1989	---	2007	(1)	---	711	---	---	---	N/A	711	0
6	Mossey Head Generating Site	1998-1999	---	2007	(1)	---	315	---	---	---	N/A	315	0
7	Pace Blvd. Land Acquisition	Various	---	2007	(2)	---	467	---	---	---	N/A	467	0
8		1988-1990											
9	Bayfront Office	Various	---	2011	(2)	---	35	---	---	---	N/A	35	0
10		1982-1990											
11	Panama City Land	1984	---	2013	(2)	---	83	---	---	---	N/A	83	0
12	Additional Parking												
13	General Repair Facility	1982	---	2013	(2)	---	27	---	---	---	N/A	27	0
14	Sandestin Sub Property	1993	---	2003	(1)	---	86	---	---	---	N/A	86	0
15	Altha Substation	2000	---	2006	(1)	---	<u>22</u>	---	---	---	N/A	<u>22</u>	0
							<u>3,164</u>					<u>3,164</u>	
16	(1) Production of Electricity												
17	(2) General Office Expansion												

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FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide details of generating units placed on cold standby status for the test year, and the prior year if the test year is projected.

Type of Data Shown:

Projected Test Year Ended 5/31/03

Prior Year Ended 5/31/02

Historical Year Ended 12/31/00

Witness: R. G. Moore

COMPANY: GULF POWER COMPANY

DOCKET NO.: 010949-E1

Line No.	Cold Standby Unit Name	Cost of Reactivation	Original In-Service Date	Date Last Placed on Cold Standby	MW Capacity	Reason for Placing on Cold Standby	Conditions That Would Prompt Reactivation
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NONE

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Supporting Schedules:

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide details of generating units placed on cold standby status for the test year, and the prior year if the test year is projected.

Type of Data Shown:

Projected Test Year Ended 5/31/03

Prior Year Ended 5/31/02

Historical Year Ended 12/31/00

Witness: R. G. Moore

COMPANY: GULF POWER COMPANY

DOCKET NO.: 010949-EI

Line No.	Cold Standby Unit Name	Cost of Reactivation	Original In-Service Date	Date Last Placed on Cold Standby	MW Capacity	Reason for Placing on Cold Standby	Conditions That Would Prompt Reactivation
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NONE

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Supporting Schedules:

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide details of generating units placed on cold standby status for the test year, and the prior year if the test year is projected.

Type of Data Shown:

XX Projected Test Year Ended 5/31/03

____ Prior Year Ended 5/31/02

____ Historical Year Ended 12/31/00

Witness: R. G. Moore

COMPANY: GULF POWER COMPANY

DOCKET NO.: 010949-E1

Line No.	Cold Standby Unit Name	Cost of Reactivation	Original In-Service Date	Date Last Placed on Cold Standby	MW Capacity	Reason for Placing on Cold Standby	Conditions That Would Prompt Reactivation
NONE							

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Supporting Schedules:

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

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

Type of Data Shown:
 Projected Test Year Ended 5/31/03
 Prior Year Ended 5/31/02
 Historical Year Ended 12/31/00
 Witness: R. R. Labrato

COMPANY: GULF POWER COMPANY

DOCKET NO.: 010949-EI

CWIP 13-Month Average Balance as of 12/31/00
 (\$000)

Line No.	Project No.	Project Description	(1) 13 Month Average Balance Per Books (000's)	(2) Non-Electric Utility (000's)	(3) Total Electric Utility (1) - (2) (000's)	(4) Jurisdictional Factor	(5) Jurisdictional Amount (3) x (4) (000's)
1		STEAM PRODUCTION PLANT:					
2		Minor Projects	11,099	0	11,099	0.9687672	10,752
3		Total Steam Production	11,099	0	11,099	0.9687672	10,752
4		OTHER PRODUCTION					
5	0028	Pit Smith Unit #3 Combined Cycle	8,793	0	8,793	0.9687672	8,518
6		Total Other Production	8,793	0	8,793	0.9687672	8,518
7		TRANSMISSION PLANT:					
8	0028	Pit Smith Unit #3 Combined Cycle	106	0	106	0.9687672	103
9	2808	Crist-Holly 115KV Line Rebuild	6,356	0	6,356	0.9687672	6,157
10	3726	Brentwood-Silverhill 230KV Line	1,791	0	1,791	0.9687672	1,735
11	3748	Laguna Bch - Santa Rosa Improvement	92	0	92	0.9687672	89
12		Subtotal Major Projects	8,345	0	8,345	0.9687672	8,084
13		Minor Projects	5,355	0	5,355	0.9687672	5,188
14		Total Transmission Plant	13,700	0	13,700	0.9687672	13,272
15		DISTRIBUTION PLANT:					
16	3726	Brentwood-Silverhill 230KV Line	1,234	0	1,234	0.9687672	1,195
17		Minor Projects	17,218	0	17,218	0.9687672	16,680
18		Total Distribution Plant	18,452	0	18,452	0.9687672	17,875
19		GENERAL PLANT					
20		Minor Projects	720	0	720	0.9687672	698
21		Total General Plant	720	0	720	0.9687672	698
22		TOTAL COMPANY CWIP	52,764	0	52,764	0.9687672	51,115
23		TOTAL AFUDC TREATMENT	8,875	0	8,875	0.9687672	8,598
24		OTHER ADJUSTMENTS	1,309	0	1,309	0.9687672	1,268
25		TOTAL RATE BASE TREATMENT	42,580	0	42,580	0.9687672	41,249

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FLORIDA PUBLIC SERVICE COMMISSION

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

Type of Data Shown:

 Projected Test Year Ended 05/31/03

 Prior Year Ended 05/31/02

 Historical Test Year 12/31/2000

Witness: R. R. Labrato

COMPANY: GULF POWER COMPANY

DOCKET NO.: 010949-EI

CWIP 13-Month Average Balance as of 05/31/02
(\$000)

Line No.	Project No.	Project Description	(1) 13 Month Average Balance Per Books (000's)	(2) Non-Electric Utility (000's)	(3) Total Electric Utility (1) - (2) (000's)	(4) Jurisdictional Factor	(5) Jurisdictional Amount (3) x (4) (000's)
1		STEAM PRODUCTION:					
2	1514	Daniel - Upgrade Precipitator Internals	2,027	0	2,027	0.9687672	1,964
3		Minor Projects	17,861	0	17,861	0.9687672	17,303
4		Total Steam Production	19,888	0	19,888	0.9687672	19,267
5		OTHER PRODUCTION					
6	0028	Smith 3 - Combined Cycle	150,351	0	150,351	0.9687672	145,655
7		Total Other Production	150,351	0	150,351	0.9687672	145,655
8		TRANSMISSION PLANT:					
9	0028	Smith 3 - Combined Cycle	3,315	0	3,315	0.9687672	3,211
10	2603	Shakey Joe Swamp 230KV Sub	2,121	0	2,121	0.9687672	2,055
11	2840	Farley-Sinai Cemetery 230KV Pwr Supply	8,550	0	8,550	0.9687672	8,283
12	3748	Laguna Bch-Santa Rosa 115KV Line	1,699	0	1,699	0.9687672	1,646
13		Subtotal Major Projects	15,685	0	15,685	0.9687672	15,196
14		Minor Projects	8,655	0	8,655	0.9687672	8,385
15		Total Transmission Plant	24,340	0	24,340	0.9687672	23,580
16		DISTRIBUTION PLANT:					
17	2603	Shakey Joe Swamp 230KV Sub	923	0	923	0.9687672	894
18	3748	Laguna Bch-Santa Rosa 115KV Line	363	0	363	0.9687672	352
19		Subtotal Major Projects	1,286	0	1,286	0.9687672	1,246
20		Minor Projects	11,040	0	11,040	0.9687672	10,695
21		Total Distribution Plant	12,326	0	12,326	0.9687672	11,941
22		GENERAL PLANT:					
23		Minor Projects	593	0	593	0.9687672	575
24		Total General Plant	593	0	593	0.9687672	575
25		TOTAL COMPANY CWIP	207,498	0	207,498	0.9687672	201,018
26		TOTAL AFUDC TREATMENT	162,216	0	162,216	0.9687672	157,150
27		OTHER ADJUSTMENTS	4,525	0	4,525	0.9687672	4,384
28		TOTAL RATE BASE TREATMENT	40,757	0	40,757	0.9687672	39,484

Supporting Schedules:

Recap Schedules: B-2a, B-3

FLORIDA PUBLIC SERVICE COMMISSION

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

Type of Data Shown:

Projected Test Year Ended 05/31/03

Prior Year Ended 05/31/02

Historical Test Year 12/31/2000

Witness: R. R. Labrato

COMPANY: GULF POWER COMPANY

DOCKET NO.: 010949-EI

CWIP 13-Month Average Balance as of 05/31/03
(\$000)

Line No.	Project No.	Project Description	(1) 13 Month Average Balance Per Books (000's)	(2) Non-Electric Utility (000's)	(3) Total Electric Utility (1) - (2) (000's)	(4) Jurisdictional Factor	(5) Jurisdictional Amount (3) x (4) (000's)
1		STEAM PRODUCTION:					
2	1514	Daniel - Upgrade Precipitator Internals	3,023	0	3,023	0.9687672	2,929
3		Minor Projects	7,706	0	7,706	0.9687672	7,465
4		Total Steam Production	10,729	0	10,729	0.9687672	10,394
5		OTHER PRODUCTION					
6	0028	Smith 3 - Combined Cycle	174	0	174	0.9687672	169
7		Total Other Production	174	0	174	0.9687672	169
8		TRANSMISSION PLANT:					
9	0028	Smith 3 - Combined Cycle	0	0	0	0.9687672	0
10	2603	Shakey Joe Swamp 230KV Sub	1,236	0	1,236	0.9687672	1,197
11	2840	Farley-Sinai Cemetery 230KV Pwr Supply	8,842	0	8,842	0.9687672	8,566
12	3748	Laguna Bch-Santa Rosa 115KV Line	82	0	82	0.9687672	79
13		Subtotal Major Projects	10,160	0	10,160	0.9687672	9,843
14		Minor Projects	1,761	0	1,761	0.9687672	1,706
15		Total Transmission Plant	11,921	0	11,921	0.9687672	11,549
16		DISTRIBUTION PLANT:					
17	2603	Shakey Joe Swamp 230KV Sub	527	0	527	0.9687672	510
18	3748	Laguna Bch-Santa Rosa 115KV Line	673	0	673	0.9687672	652
19		Subtotal Major Projects	1,200	0	1,200	0.9687672	1,162
20		Minor Projects	2,759	0	2,759	0.9687672	2,673
21		Total Distribution Plant	3,959	0	3,959	0.9687672	3,835
22		GENERAL PLANT:					
23		Minor Projects	1,481	0	1,481	0.9687672	1,435
24		Total General Plant	1,481	0	1,481	0.9687672	1,435
25		TOTAL COMPANY CWIP	28,264	0	28,264	0.9687672	27,382
26		TOTAL AFUDC TREATMENT	9,016	0	9,016	0.9687672	8,735
27		OTHER ADJUSTMENTS	2,887	0	2,887	0.9687672	2,797
28		TOTAL RATE BASE TREATMENT	16,361	0	16,361	0.9687672	15,850

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FLORIDA PUBLIC SERVICE COMMISSION

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

Type of Data Shown:

___ Projected Year

XX Prior Year Ended 05/31/02

___ Historical Test Year 12/31/2000

Witness: R. R. Labrato

COMPANY: GULF POWER COMPANY

DOCKET NO.: 010949-EI

Details of Construction Work in Progress - Year Ended 05/31/03
(000s)

Line No.	Project No.	Project Description	(1) Year End CWIP Balance	(2) Estimated Additional Project Costs	(3) Total Cost of Completion	(4) Initial Project Budget Per Construction Bid	(5) Date Construction Started	(6) Expected Completion Date	(7) Percent Complete (1) / (3)	(8) Amount of AFUDC Charged
1		STEAM PRODUCTION:								
2	1514	Daniel - Upgrade Precipitator Internals	5,603	26	5,629	5,629	05/01	12/02	99.54%	0
3		Minor Projects	10,311	---	---	---	---	---	---	
4		Total Steam Production	15,914	26	5,629	5,629				
5		OTHER PRODUCTION								
6	0028	Smith 3 - Combined Cycle	0	609	210,145	210,145	04/00	12/02	100.00%	11,685
7		Total Other Production	0	609	210,145	210,145				
8		TRANSMISSION PLANT:								
9	0028	Smith 3 - Combined Cycle	0	0	10,350	10,350	04/00	12/01	100.00%	576
10	2603	Shakey Joe Swamp 230KV Sub	3,317	765	4,082	4,060	05/01	10/02	81.26%	0
11	2840	Farley-Sinai Cemetery 230KV Pwr Supply	15,066	4,043	19,109	19,109	02/01	12/02	78.84%	610
12	3748	Laguna Bch-Santa Rosa 115KV Line	36	6,459	6,495	5,914	02/00	12/02	0.55%	0
13		Minor Projects	4,801	---	---	---				
14		Total Transmission Plant	23,220	11,267	40,036	39,433				

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FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: GULF POWER COMPANY

DOCKET NO.: 010949-EI

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

Type of Data Shown:

___ Projected Year

XX Prior Year Ended 05/31/02

___ Historical Test Year 12/31/2000

Witness: R. R. Labrato

Details of Construction Work in Progress - Year Ended 05/31/03
(000s)

Line No.	Project No.	Project Description	(1) Year End CWIP Balance	(2) Estimated Additional Project Costs	(3) Total Cost of Completion	(4) Initial Project Budget Per Construction Bid	(5) Date Construction Started	(6) Expected Completion Date	(7) Percent Complete (1) / (3)	(8) Amount of AFUDC Charged
15		DISTRIBUTION PLANT:								
16	2603	Shakey Joe Swamp 230KV Sub	1,675	225	1,900	1,900	05/01	10/02	88.16%	0
17	3748	Laguna Bch-Santa Rosa 115KV Line	758	1,265	2,023	2,023	02/00	12/02	37.47%	0
18		Minor Projects	3,027	---	---	---				---
19		Total Distribution Plant	5,460	1,490	3,923	3,923				
20		GENERAL PLANT:								
21		Minor Projects	960	---	---	---				---
22		Total General Plant	960	0	0	0				
23		TOTAL COMPANY CWIP	45,554							
24		TOTAL AFUDC TREATMENT	15,066							
25		TOTAL RATE BASE TREATMENT	30,488							

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FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: GULF POWER COMPANY
 DOCKET NO.: 010949-EI

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

Type of Data Shown:
 Projected Year
 Prior Year Ended 05/31/02
 Historical Test Year 12/31/2000
 Witness: R. R. Labrato

Details of Construction Work in Progress - Year Ended 05/31/03
 (000s)

Line No.	Project No.	Project Description	(1) Year End CWIP Balance	(2) Estimated Additional Project Costs	(3) Total Cost of Completion	(4) Initial Project Budget Per Construction Bid	(5) Date Construction Started	(6) Expected Completion Date	(7) Percent Complete (1) / (3)	(8) Amount of AFUDC Charged
1		STEAM PRODUCTION:								
2	1514	Daniel - Upgrade Precipitator Internals	0	5,629	5,629	5,629	05/01	12/02	100.00%	0
3		Minor Projects	9,792	---	---	---	---	---	---	
4		Total Steam Production	9,792	5,629	5,629	5,629				
5		OTHER PRODUCTION								
6	0028	Smith 3 - Combined Cycle	0	0	210,145	210,145	04/00	12/02	100.00%	15
7		Total Other Production	0	0	210,145	210,145				
8		TRANSMISSION PLANT:								
9	0028	Smith 3 - Combined Cycle	0	0	10,350	10,350	04/00	12/01	100.00%	0
10	2603	Shakey Joe Swamp 230KV Sub	0	4,082	4,082	4,082	05/01	10/02	100.00%	0
11	2840	Farley-Sinai Cemetery 230KV Pwr Supply	0	19,109	19,109	19,109	02/01	12/02	100.00%	691
12	3748	Laguna Bch-Santa Rosa 115KV Line	0	6,495	6,495	6,495	02/00	12/02	100.00%	0
13		Minor Projects	1,290	---	---	---				
14		Total Transmission Plant	1,290	29,686	40,036	40,036				

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FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: GULF POWER COMPANY

DOCKET NO.: 010949-EI

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

Type of Data Shown:

Projected Year

Prior Year Ended 05/31/02

Historical Test Year 12/31/2000

Witness: R. R. Labrato

Details of Construction Work in Progress - Year Ended 05/31/03
(000s)

Line No.	Project No.	Project Description	(1) Year End CWIP Balance	(2) Estimated Additional Project Costs	(3) Total Cost of Completion	(4) Initial Project Budget Per Construction Bid	(5) Date Construction Started	(6) Expected Completion Date	(7) Percent Complete (1) / (3)	(8) Amount of AFUDC Charged
15		DISTRIBUTION PLANT:								
16	2603	Shakey Joe Swamp 230KV Sub	0	1,900	1,900	1,900	05/01	10/02	100.00%	0
17	3748	Laguna Bch-Santa Rosa 115KV Line	0	2,023	2,023	2,023	02/00	12/02	100.00%	0
18		Minor Projects	1,625	---	---	---				---
19		Total Distribution Plant	1,625	3,923	3,923	3,923				
20		GENERAL PLANT:								
21		Minor Projects	2,077	---	---	---				---
22		Total General Plant	2,077	0	0					
23		TOTAL COMPANY CWIP	14,784							
24		TOTAL AFUDC TREATMENT	0							
25		TOTAL RATE BASE TREATMENT	14,784							

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FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: GULF POWER COMPANY
 DOCKET NO.: 010949-EI

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

Type of Data Shown:
 ___ Projected Test Year Ended 05/31/03
 ___ Prior Year Ended 05/31/02
XX Historical Test Year Ended 12/31/00
 Witness: R. R. Labrato

Line No.		Jurisdictional Capital Structure \$	Ratio	Cost Rate	Weighted Cost Rate
1	Long Term Debt	260,986,512	29.89%	7.72	2.31
2	Short-Term Debt	27,698,608	3.17%	3.43	0.11
3	Preferred Stock	58,684,547	6.72%	6.84	0.46
4	Customer Deposits	14,828,380	1.70%	7.93	0.13
5	Common Equity	309,664,972	35.47%	12.00	4.26
6	Investment Tax Credits	33,721,674	3.86%		
7	FASB 109 Deferred Taxes	0	0.00%		
8	Deferred Taxes	167,514,598	19.19%		
9	Total	873,099,291	100.00%		7.27

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FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: GULF POWER COMPANY
 DOCKET NO.: 010949-EI

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

Type of Data Shown:
 ___ Projected Test Year Ended 05/31/03
 ___ Prior Year Ended 05/31/02
XX Historical Test Year Ended 12/31/00
 Witness: R. R. Labrato

Line

No. Description

1 The formula used to discount the annual AFUDC rate to reflect monthly compounding is as follows:

1/12

2
$$M = \left\{ (1 + A/100)^{-1} \right\} \times 100$$

3 Where:

4 M= Discounted monthly AFUDC rate.

5 A= Annual AFUDC rate.

6 Using the approved rate of 7.27%

1/12

7
$$M = \left\{ (1 + 7.27/100)^{-1} \right\} \times 100$$

1/12

8
$$M = \left\{ (1 + .072700)^{-1} \right\} \times 100$$

1/12

9
$$M = \left\{ (1.072700)^{-1} \right\} \times 100$$

10
$$M = \left\{ 1.005865^{-1} \right\} \times 100$$

11
$$M = \left\{ 0.005865 \right\} \times 100$$

12
$$M = 0.586500$$

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See Company AFUDC Policies on Page 5

Supporting Schedules: D-11b, D-11c

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: GULF POWER COMPANY

DOCKET NO.: 010949-EI

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

Type of Data Shown:

Projected Test Year Ended 05/31/03

Prior Year Ended 05/31/02

Historical Test Year Ended 12/31/00

Witness: R. R. Labrato

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Line No.		Jurisdictional Capital Structure \$	Ratio	Cost Rate	Weighted Cost Rate
1	Long Term Debt	276,468,703	30.86%	6.64	2.05
2	Short-Term Debt	29,035,067	3.24%	6.49	0.21
3	Preferred Stock	69,353,996	7.74%	5.28	0.41
4	Customer Deposits	11,826,887	1.32%	5.91	0.08
5	Common Equity	358,727,433	40.04%	11.50	4.60
6	Investment Tax Credits	19,545,500	2.18%		
7	FASB 109 Deferred Taxes	15,376,087	1.72%		
8	Deferred Taxes	115,481,887	12.90%		
9	Total	895,815,560	100.00%		7.35

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: GULF POWER COMPANY

DOCKET NO.: 010949-EI

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

Type of Data Shown:

XX Projected Test Year Ended 05/31/03

XX Prior Year Ended 05/31/02

___ Historical Test Year Ended 12/31/00

Witness: R. R. Labrato

Line

No. Description

1 The formula used to discount the annual AFUDC rate to reflect monthly compounding is as follows:

$$2 \quad M = \left\{ (1 + A/100)^{1/12} - 1 \right\} \times 100$$

3 Where:

4 M= Discounted monthly AFUDC rate.

5 A= Annual AFUDC rate.

6 Using the approved rate of 7.35%

$$7 \quad M = \left\{ (1 + 7.35/100)^{1/12} - 1 \right\} \times 100$$

$$8 \quad M = \left\{ (1 + .073500)^{1/12} - 1 \right\} \times 100$$

$$9 \quad M = \left\{ (1.073500)^{1/12} - 1 \right\} \times 100$$

$$10 \quad M = \left\{ 1.005927862 - 1 \right\} \times 100$$

$$11 \quad M = \left\{ 0.005927862 \right\} \times 100$$

$$12 \quad M = 0.592786$$

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See Company AFUDC Policies on Page 5

Supporting Schedules: D-11b, D-11c

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

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

Type of Data Shown:

COMPANY: GULF POWER COMPANY

XX Projected Test Year Ended 05/31/03XX Prior Year Ended 05/31/02

DOCKET NO.: 010949-EI

XX Historical Test Year Ended 12/31/00

Witness: R. R. Labrato

Line

No. Company AFUDC Policies

- 1 AFUDC is calculated and added to eligible projects in CWIP via the Standard Plant Accounting System.
- 2 AFUDC is capitalized on all construction work orders with estimated expenditures exceeding one half of one percent of Total Plant in Service
- 3 Investment and with a construction period exceeding one year.
- 4 Capitalization of AFUDC begins when construction begins and ends in the month the project is placed in operation.
- 5 The annual AFUDC rate is applied on the average monthly Construction Work in Progress, net of current month's accounts payable unpaid
- 6 invoices and dollars retained on construction contracts, for each eligible project.

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FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Calculate 13 month average working capital allowances for the test year and the prior year if the test year is projected. Use Data from Schedule B-15.

Type of Data Shown:
 _____ Projected Test Year Ended 05/31/03
 _____ Prior Year Ended 05/31/02
 XX Historical Year Ended 12/31/00
 Witness: R. R. Labrato

COMPANY: GULF POWER COMPANY (000's)

DOCKET NO.: 010949-E1

Line No.	December-00 Account No.	13 Month Average Account Name	(1) Other Property & Investments 121 - 128 Less 123's	(2) Current Assets 131 - 174	(3) Deferred Debits 182 - 188 Less 182 - 3's	(4) Operating Reserves 228 - 229	(5) Current Liabilities 232 - 242 Less 235, 238-100	(6) Deferred Credits 252 - 254 Less 254-2's	(7) Total (000's)
1									
2		Total Company Working Capital Less Non - Utility	3,705	162,959	20,777	(39,180)	(76,165)	(26,007)	46,087
3									
4	128-001	Funded Prop. Ins. Resv	3,215	0	0	0	0	0	3,215
5	136	Temp Cash Investment	0	592	0	0	0	0	592
6	142-2's, 143-51's, 143-56's, 143-98	Mdse. Accts Rec.	0	9,543	0	0	0	0	9,543
7	144-200	Mdse Uncollect. Res.	0	(342)	0	0	0	0	(342)
8	142-3's	Powercall	0	(135)	0	0	0	0	(135)
9	143-6,7,8's	Loans To Employees & Retirees	0	809	0	0	0	0	809
10	155-1's	Mdse. Inventory	0	638	0	0	0	0	638
11	158	Environmental Allowance	0	105	0	0	0	0	105
12	254-100,101,102,103,104,105,106,107	Environmental Allowance & Deferred Gain	0	0	0	0	0	(761)	(761)
13	171	Interest & Div. Rec.	0	259	0	0	0	0	259
14	182-401	Third Floor Corp. Office	0	0	3,486	0	0	0	3,486
15	182-500,501,502,503	Fuel, Cons. Cap., Envir. Under Recovery	0	0	7,532	0	0	0	7,532
16	186-300, 926, 976	Mdse. Leasehold & Misc.	0	0	224	0	0	0	224
17	186-919, 930Thru 934, 937,967,982, 987	Flame Retard Clothing, Safety Shoes & Mass Mktng Pr	0	0	1	0	0	0	1
18	228-100	Prop. Ins. Resv(Funded)	0	0	0	(3,215)	0	0	(3,215)
19	229-101	Accrued Provision For Refund	0	0	0	(2,483)	0	0	(2,483)
20	241-112,118,119,216, 241-615	Mdse Taxes	0	0	0	0	(22)	0	(22)
21	253-823,824	Mdse Deferred Rev	0	0	0	0	0	(1,594)	(1,594)
22	254-917	Sale Of Rail Cars	0	0	0	0	0	(615)	(615)
23		TOTAL ADJUSTED WORKING CAPITAL	490	151,490	9,534	(33,482)	(76,143)	(23,037)	28,850
24									
25		UPS							
26									
27	151-100,330,151-23150	Fuel Stock	0	3,551	0	0	0	0	3,551
28	154-00004	Other Material & Supplies	0	1,324	0	0	0	0	1,324
29	185	Prepayments	0	74	0	0	0	0	74
30	Calculated	Other Working Capital	78	1,587	1,349	(1,232)	(1,670)	(3,665)	(3,552)
31									
32		TOTAL COMPANY ADJUSTED WORKING CAPITAL NET OF UPS	412	144,954	8,185	(32,249)	(74,473)	(19,372)	27,454
33									
34		Jurisdictional Factor	0.9611650	0.9759924	0.9688454	0.9813948	0.9815235	0.9642783	
35									
36		JURISDICTIONAL ADJUSTED WORKING CAPITAL	396	141,474	7,930	(31,649)	(73,097)	(18,680)	26,374
37									

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FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Calculate 13 month average working capital allowances for the test year and the prior year if the test year is projected. Use Data from Schedule B-15.

Type of Data Shown:
 Projected Test Year Ended 05/31/03
 XX Prior Year Ended 05/31/02
 Historical Year Ended 12/31/00
 Witness: R. R. Labrato

COMPANY: GULF POWER COMPANY

(000's)

DOCKET NO.: 010949-EI

Line No.	May-02 Account No.	13 Month Average Account Name	(1) Other Property & Investments 121 - 128 Less 123's	(2) Current Assets 131 - 174	(3) Deferred Debits 182 - 188 Less 182 - 3's	(4) Operating Reserves 228 - 229	(5) Current Liabilities 232 - 242 Less 235, 238-100	(6) Deferred Credits 252 - 254 Less 254-2's	(7) Total (000's)
1									
2		Total Company Working Capital Less Non - Utility	7,074	185,823	13,075	(48,500)	(72,029)	(29,505)	55,935
3									
4	128-001	Funded Prop. Ins. Resv	6,306	0	0	0	0	0	6,306
5	136	Temp Cash Investment	0	86	0	0	0	0	86
6	142-2's, 143-51's, 143-56's, 143-99	Mdse. Accts Rec.	0	461	0	0	0	0	461
7	144-200	Mdse Uncollect. Res.	0	(214)	0	0	0	0	(214)
8	143-6,7,8's	Loans To Employees & Retirees	0	813	0	0	0	0	813
9	155-1's	Mdse. Inventory	0	0	0	0	0	0	0
10	158	Environmental Allowance	0	81	0	0	0	0	81
11	254-100,101,102,103,104,105,106,107	Environmental Allowance & Deferred Gain	0	0	0	0	0	(677)	(677)
12	171	Interest & Div. Rec.	0	136	0	0	0	0	136
13	174-511	Current Unrealized Gain On Forward Contract	0	346	0	0	0	0	346
14	182-401	Third Floor Corp. Office	0	0	2,966	0	0	0	2,966
15	182-500,501,502,503	Fuel, Cons. Cap., Envir. Under Recovery	0	0	694	0	0	0	694
16	182-511	Primary Contracts Ineffectiveness	0	0	233	0	0	0	233
17	228-100	Prop. Ins. Resv(Funded)	0	0	0	(6,306)	0	0	(6,306)
18	229-101	Accrued Provision For Refund	0	0	0	(3,881)	0	0	(3,881)
19	242-511	Non-Current Unrealized Loss On Forward Contract	0	0	0	0	(835)	0	(835)
20	253-511	Current Unrealized Loss On Forward Contract	0	0	0	0	0	(1)	(1)
21	253-823,824	Mdse Deferred Rev	0	0	0	0	0	(78)	(78)
22	254-917	Sale Of Rail Cars	0	0	0	0	0	(571)	(571)
23		TOTAL ADJUSTED WORKING CAPITAL	768	184,114	9,182	(38,313)	(71,194)	(28,178)	56,378
24									
25		UPS							
26									
27	151-100,330,151-23150	Fuel Stock	0	4,812	0	0	0	0	4,812
28	154-00004	Other Material & Supplies	0	1,375	0	0	0	0	1,375
29	165	Prepayments	0	114	0	0	0	0	114
30	Calculated-	Other Working Capital	122	1,726	1,299	(1,411)	(1,562)	(4,483)	(4,310)
31									
32		TOTAL COMPANY ADJUSTED WORKING CAPITAL NET OF UPS	646	176,087	7,883	(36,902)	(69,632)	(23,695)	54,384
33									
34		Jurisdictional Factor	0.9613002	0.9751203	0.9687936	0.9814102	0.9815171	0.9642541	
35									
36		JURISDICTIONAL ADJUSTED WORKING CAPITAL	621	171,706	7,637	(36,216)	(68,345)	(22,848)	52,555
37									

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FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Calculate 13 month average working capital allowances for the test year and the prior year if the test year is projected. Use Data from Schedule B-15.

Type of Data Shown:
 Projected Test Year Ended 05/31/03
 Prior Year Ended 05/31/02
 Historical Year Ended 12/31/00
 Witness: R. R. Labrato

COMPANY: GULF POWER COMPANY (000's)

DOCKET NO.: 010949-EI

Line No.	May-03 Account No.	13 Month Average Account Name	(1) Other Property & Investments 121 - 128 Less 123's	(2) Current Assets 131 - 174	(3) Deferred Debits 182 - 188 Less 182 - 3's	(4) Operating Reserves 228 - 229	(5) Current Liabilities 232 - 242 Less 235, 238-100	(6) Deferred Credits 252 - 254 Less 254-2's	(7) Total (000's)
1									
2		Total Company Working Capital Less Non - Utility	9,072	206,812	11,861	(51,469)	(74,194)	(34,131)	67,951
3									
4	128-001	Funded Prop. Ins. Resv	8,264	0	0	0	0	0	8,264
5	142-2's, 143-51's, 143-56's, 143-99	Mdse. Accts Rec.	0	146	0	0	0	0	146
6	144-200	Mdse Uncollect. Res.	0	(66)	0	0	0	0	(66)
7	143-6,7,8's	Loans To Employees & Retirees	0	814	0	0	0	0	814
8	158	Environmental Allowance	0	82	0	0	0	0	82
9	254-100,101,102,103,104,105,106,107	Environmental Allowance & Deferred Gain	0	0	0	0	0	(677)	(677)
10	171	Interest & Div. Rec.	0	184	0	0	0	0	184
11	174-511	Current Unrealized Gain On Forward Contract	0	0	0	0	0	0	0
12	228-100	Prop. Ins. Resv(Funded)	0	0	0	(8,264)	0	0	(8,264)
13	229-101	Accrued Provision For Refund	0	0	0	(896)	0	0	(896)
14	253-823,824	Mdse Deferred Rev	0	0	0	0	0	(25)	(25)
15	254-917	Sale Of Rail Cars	0	0	0	0	0	(533)	(533)
16		TOTAL ADJUSTED WORKING CAPITAL	808	205,652	11,861	(42,309)	(74,194)	(32,896)	68,922
17									
18		UPS							
19									
20	151-100,330,151-23150	Fuel Stock	0	2,678	0	0	0	0	2,678
21	154-00004	Other Material & Supplies	0	1,375	0	0	0	0	1,375
22	165	Prepayments	0	131	0	0	0	0	131
23	Calculated	Other Working Capital	129	2,008	1,678	(1,558)	(1,627)	(5,234)	(4,604)
24									
25		TOTAL COMPANY ADJUSTED WORKING CAPITAL NET OF UPS	679	199,460	10,183	(40,751)	(72,567)	(27,662)	69,342
26									
27		Jurisdictional Factor	0.9631811	0.9754638	0.9687715	0.9813992	0.9815205	0.9642108	
28									
29		JURISDICTIONAL ADJUSTED WORKING CAPITAL	654	194,566	9,865	(39,993)	(71,226)	(26,672)	67,194
30									

Supporting Schedules: B-7, B-15

Recap Schedules: A-9, B-2a, B-2b, B-3, B-4, B-5, B-6, D-12b

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FLORIDA PUBLIC SERVICE COMMISSION

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

Type of Data Shown:
 _____ Projected Test Year Ended 05/31/03
 _____ Prior Year Ended 05/31/02
XX Historical Year Ended 12/31/00
 Witness: R. R. Labrato

COMPANY: GULF POWER COMPANY (000's)

DOCKET NO.: 010949-EI

Line No.	December-99 Account No.	Current Month Account Name	(1)	(2)	(3)	(4)	(5)	(6)	(7)
			Other Property & Investments 121 - 128 Less 123's	Current Assets 131 - 174	Deferred Debits 182 - 188 Less 182 - 3's	Operating Reserves 228 - 229	Current Liabilities 232 - 242 Less 235, 238-100	Deferred Credits 252 - 254 Less 254-2's	Total (000's)
1									
2		Total Company Working Capital Less Non - Utility	1,026	177,889	23,470	(33,930)	(69,053)	(24,025)	75,377
3									
4	128-001	Funded Prop. Ins. Resv	1,000						1,000
5	136	Temp Cash Investment		4,200					4,200
6	142-2's, 143-51's, 143-56's, 143-99	Mdse. Accts Rec.		14,815					14,815
7	144-200	Mdse Uncollect. Res.		(222)					(222)
8	142-3's	Powercall		0					0
9	143-6,7,8's	Loans To Employees & Retirees		761					761
10	155-1's	Mdse. Inventory		1,691					1,691
11	158	Environmental Allowance		127					127
12	254-100,101,102,103,104,105,106,107	Environmental Allowance & Deferred Gain						(771)	(771)
13	171	Interest & Div. Rec.		353					353
14	182-401	Third Floor Corp. Office			3,318				3,318
15	182-500,501,502,503	Fuel, Cons. Cap., Envir. Under Recovery			10,423				10,423
16	186-300, 926, 976	Mdse. Leasehold & Misc.			265				265
17	186-919, 930Thru 934, 937,967,982, 987	Flame Retard Clothing, Safety Shoes & Mass Mking Project			0				0
18	228-100	Prop. Ins. Resv(Funded)				(1,000)			(1,000)
19	229-101	Accrued Provision For Refund				0			0
20	241-112,116,118,216, 241-615	Mdse Taxes					(68)		(68)
21	253-823,824	Mdse Deferred Rev						(2,504)	(2,504)
22	254-917	Sale Of Rail Cars						(633)	(633)
23		TOTAL ADJUSTED WORKING CAPITAL	26	156,164	9,464	(32,930)	(68,985)	(20,117)	43,622
24									
25		UPS							
26									
27	151-100,330,151-23150	Fuel Stock		3,707					3,707
28	154-00004	Other Material & Supplies		1,325					1,325
29	165	Prepayments		66					66
30	Calculated	Other Working Capital	4	1,740	1,339	(1,213)	(1,513)	(3,201)	(2,844)
31									0
32		TOTAL COMPANY ADJUSTED WORKING CAPITAL NET OF UPS	22	149,326	8,125	(31,717)	(67,472)	(16,916)	41,368
33									
34		Jurisdictional Factor	0.9545455	0.9761729	0.9687385	0.9813980	0.9815183	0.9642350	
35									
36		JURISDICTIONAL ADJUSTED WORKING CAPITAL	21	145,768	7,871	(31,127)	(66,225)	(16,311)	39,997
37									

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FLORIDA PUBLIC SERVICE COMMISSION			EXPLANATION: Calculate 13 monthly working capital allowances for the test year and the prior year if the test year is projected. In addition, provide the 13 month total and the 13 month average. All adjustments are to be provided by account number. Use a balance sheet method and any other method the company proposes.						Type of Data Shown: Projected Test Year Ended 05/31/03 Prior Year Ended 05/31/02 XX Historical Year Ended 12/31/00 Witness: R. R. Labrato	
COMPANY: GULF POWER COMPANY (000's)			(1)	(2)	(3)	(4)	(5)	(6)	(7)	
Line No.	Account No.	Account Name	Other Property & Investments 121 - 128 Less 123's	Current Assets 131 - 174	Deferred Debits 182 - 188 Less 182 - 3's	Operating Reserves 228 - 229	Current Liabilities 232 - 242 Less 235, 238-100	Deferred Credits 252 - 254 Less 254-2's	Total (000's)	
January-00			Current Month							
1										
2	Total Company Working Capital Less Non - Utility		3,426	162,600	22,752	(34,489)	(58,843)	(24,800)	70,646	
3										
4	128-001	Funded Prop. Ins. Resv	3,400						3,400	
5	136	Temp Cash Investment		700					700	
6	142-2's, 143-51's, 143-56's, 143-99	Mdse. Accts Rec.		14,552					14,552	
7	144-200	Mdse Uncollect. Res.		(219)					(219)	
8	142-3's	Powercall		0					0	
9	143-6,7,8's	Loans To Employees & Retirees		790					790	
10	155-1's	Mdse. Inventory		1,490					1,490	
11	158	Environmental Allowance		124					124	
12	254-100,101,102,103,104,105,106,107	Environmental Allowance & Deferred Gain						(761)	(761)	
13	171	Interest & Div. Rec.		356					356	
14	182-401	Third Floor Corp. Office			3,356				3,356	
15	182-500,501,502,503	Fuel, Cons. Cap., Envir. Under Recovery			8,439				8,439	
16	186-300, 926, 976	Mdse. Leasehold & Misc.			261				261	
17	186-919, 930Thru 934, 937,967,962, 987	Flame Retard Clothing, Safety Shoes & Mass Mktng Project			0				0	
18	228-100	Prop. Ins. Resv(Funded)				(3,400)			(3,400)	
19	229-101	Accrued Provision For Refund				0			0	
20	241-112,116,118,216, 241-615	Mdse Taxes					(26)		(26)	
21	253-823,824	Mdse Deferred Rev						(2,449)	(2,449)	
22	254-917	Sale Of Rail Cars						(630)	(630)	
23		TOTAL ADJUSTED WORKING CAPITAL	26	144,807	10,694	(31,089)	(58,817)	(20,960)	44,661	
24										
25		UPS								
26										
27	151-100,330,151-23150	Fuel Stock		4,825					4,825	
28	154-00004	Other Material & Supplies		1,345					1,345	
29	165	Prepayments		72					72	
30	Calculated	Other Working Capital	4	1,402	1,513	(1,145)	(1,290)	(3,335)	(2,851)	
31									0	
32	TOTAL COMPANY ADJUSTED WORKING CAPITAL NET OF UPS		22	137,163	9,181	(29,944)	(57,527)	(17,625)	41,270	
33										
34	Jurisdictional Factor		0.9545455	0.9753578	0.9687396	0.9813986	0.9815217	0.9641966		
35										
36	JURISDICTIONAL ADJUSTED WORKING CAPITAL		21	133,763	8,894	(29,387)	(56,464)	(16,994)	39,853	
37										

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FLORIDA PUBLIC SERVICE COMMISSION

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

Type of Data Shown:
 ___ Projected Test Year Ended 05/31/03
 ___ Prior Year Ended 05/31/02
XX Historical Year Ended 12/31/00
 Witness: R. R. Labralo

COMPANY: GULF POWER COMPANY

(000's)

DOCKET NO.: 010949-EI

Line No.	Account No.	Account Name	(1)	(2)	(3)	(4)	(5)	(6)	(7)
			Other Property & Investments 121 - 128 Less 123's	Current Assets 131 - 174	Deferred Debits 182 - 188 Less 182 - 3's	Operating Reserves 228 - 228	Current Liabilities 232 - 242 Less 235, 238-100	Deferred Credits 252 - 254 Less 254-2's	Total (000's)
	February-00	Current Month							
1									
2		Total Company Working Capital Less Non - Utility	3,426	161,175	19,929	(34,971)	(63,331)	(24,559)	61,669
3									
4	128-001	Funded Prop. Ins. Resv	3,400						3,400
5	136	Temp Cash Investment		2,800					2,800
6	142-2's, 143-51's, 143-56's, 143-99	Mdse. Accts Rec.		14,342					14,342
7	144-200	Mdse Uncollect. Res.		(215)					(215)
8	142-3's	Powercall		(124)					(124)
9	143-6,7,8's	Loans To Employees & Retirees		805					805
10	156-1's	Mdse. Inventory		1,331					1,331
11	158	Environmental Allowance		121					121
12	254-100,101,102,103,104,105,106,107	Environmental Allowance & Deferred Gain						(751)	(751)
13	171	Interest & Div. Rec.		367					367
14	182-401	Third Floor Corp. Office			3,398				3,398
15	182-500,501,502,503	Fuel, Cons. Cap., Envir. Under Recovery			6,365				6,365
16	186-300, 926, 976	Mdse. Leasehold & Misc.			257				257
17	186-919, 930Thru 934, 937,967,982, 987	Flame Retard Clothing, Safety Shoes & Mass Mktng Project			1				1
18	226-100	Prop. Ins. Resv(Funded)				(3,400)			(3,400)
19	229-101	Accrued Provision For Refund				0			0
20	241-112,116,118,216, 241-615	Mdse Taxes					(33)		(33)
21	253-623,824	Mdse Deferred Rev						(2,424)	(2,424)
22	254-917	Sale Of Rail Cars						(628)	(628)
23		TOTAL ADJUSTED WORKING CAPITAL	26	141,748	9,908	(31,571)	(63,298)	(20,756)	36,057
24									
25		UPS							
26									
27	151-100,330,151-23150	Fuel Stock		5,419					5,419
28	154-00004	Other Material & Supplies		1,257					1,257
29	165	Prepayments		113					113
30	Calculated	Other Working Capital	4	1,349	1,402	(1,163)	(1,388)	(3,302)	(3,098)
31									0
32		TOTAL COMPANY ADJUSTED WORKING CAPITAL NET OF UPS	22	133,610	8,506	(30,408)	(61,910)	(17,454)	32,386
33									
34		Jurisdictional Factor	0.9545455	0.9753686	0.9687280	0.9814194	0.9815216	0.9641916	
35									
36		JURISDICTIONAL ADJUSTED WORKING CAPITAL	21	130,319	8,240	(29,843)	(60,766)	(16,829)	31,142
37									

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FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: GULF POWER COMPANY

(000's)

DOCKET NO.: 010949-EI

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

Type of Data Shown:
 ___ Projected Test Year Ended 05/31/03
 ___ Prior Year Ended 05/31/02
 XX Historical Year Ended 12/31/00
 Witness: R. R. Labrako

Line No.	March-00 Account No.	Current Month Account Name	(1) Other Property & Investments 121 - 128 Less 123's	(2) Current Assets 131 - 174	(3) Deferred Debits 182 - 188 Less 182 - 3's	(4) Operating Reserves 228 - 229	(5) Current Liabilities 232 - 242 Less 235, 238-100	(6) Deferred Credits 252 - 254 Less 254-2's	(7) Total (000's)
1									
2		Total Company Working Capital Less Non - Utility	4,013	152,734	21,562	(37,624)	(58,049)	(25,478)	57,158
3									
4	128-001	Funded Prop. Ins. Resv	3,400						3,400
5	138	Temp Cash Investment		0					0
6	142-2's, 143-51's, 143-56's, 143-99	Mdse. Accts Rec.		14,229					14,229
7	144-200	Mdse Uncollect. Res.		(213)					(213)
8	142-3's	Powercall		(203)					(203)
9	143-6,7,8's	Loans To Employees & Retirees		803					803
10	155-1's	Mdse. Inventory		948					948
11	168	Environmental Allowance		118					118
12	254-100,101,102,103,104,105,106,107	Environmental Allowance & Deferred Gain						(741)	(741)
13	171	Interest & Div. Rec.		368					368
14	182-401	Third Floor Corp. Office			3,438				3,438
15	182-500,501,502,503	Fuel, Cons. Cap., Envir. Under Recovery			6,478				6,478
16	186-300, 926, 976	Mdse. Leasehold & Misc.			253				253
17	186-919, 930 thru 934, 937, 967, 982, 987	Flame Retard Clothing, Safety Shoes & Mass Mking Project			2				2
18	228-100	Prop. Ins. Resv(Funded)				(3,400)			(3,400)
19	229-101	Accrued Provision For Refund				(2,497)			(2,497)
20	241-112,116,118,216, 241-615	Mdse Taxes					(34)		(34)
21	253-823,824	Mdse Deferred Rev						(2,410)	(2,410)
22	254-917	Sale Of Rail Cars						(625)	(625)
23		TOTAL ADJUSTED WORKING CAPITAL	613	136,684	11,391	(31,727)	(58,016)	(21,702)	37,244
24									
25		UPS							
26									
27	151-100,330,151-23150	Fuel Stock		4,932					4,932
28	154-00004	Other Material & Supplies		1,281					1,281
29	165	Prepayments		51					51
30	Calculated	Other Working Capital	98	1,144	1,611	(1,168)	(1,273)	(3,453)	(3,041)
31									0
32		TOTAL COMPANY ADJUSTED WORKING CAPITAL NET OF UPS	515	129,278	9,780	(30,559)	(56,742)	(18,249)	34,021
33									
34		Jurisdictional Factor	0.9631068	0.9746821	0.9686094	0.9814130	0.9815304	0.9642172	
35									
36		JURISDICTIONAL ADJUSTED WORKING CAPITAL	496	126,003	9,473	(29,991)	(55,694)	(17,596)	32,691
37									

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FLORIDA PUBLIC SERVICE COMMISSION			EXPLANATION: Calculate 13 monthly working capital allowances for the test year and the prior year if the test year is projected. In addition, provide the 13 month total and the 13 month average. All adjustments are to be provided by account number. Use a balance sheet method and any other method the company proposes.							Type of Data Shown: <input type="checkbox"/> Projected Test Year Ended 05/31/03 <input type="checkbox"/> Prior Year Ended 05/31/02 <input checked="" type="checkbox"/> Historical Year Ended 12/31/00 Witness: R. R. Labrato
COMPANY: GULF POWER COMPANY (000's)			(1)	(2)	(3)	(4)	(5)	(6)	(7)	
Line No.	Account No.	Current Month Account Name	Other Property & Investments 121 - 128 Less 123's	Current Assets 131 - 174	Deferred Debits 182 - 186 Less 182 - 3's	Operating Reserves 228 - 229	Current Liabilities 232 - 242 Less 235, 238-100	Deferred Credits 252 - 254 Less 254-2's	Total (000's)	
1										
2		Total Company Working Capital Less Non - Utility	4,013	157,694	18,422	(38,247)	(59,371)	(25,634)	56,877	
3										
4	128-001	Funded Prop. Ins. Resv	3,400						3,400	
5	136	Temp Cash Investment		0					0	
6	142-2's, 143-51's, 143-56's, 143-99	Mdse. Accts Rec.		14,445					14,445	
7	144-200	Mdse Uncollect. Res.		(217)					(217)	
8	142-3's	Powercall		(293)					(293)	
9	143-6,7,8's	Loans To Employees & Retirees		794					794	
10	155-1's	Mdse. Inventory		945					945	
11	158	Environmental Allowance		115					115	
12	254-100,101,102,103,104,105,106,107	Environmental Allowance & Deferred Gain						(730)	(730)	
13	171	Interest & Div. Rec.		368					368	
14	182-401	Third Floor Corp. Office			3,479				3,479	
15	182-500,501,502,503	Fuel, Cons. Cap., Envir. Under Recovery			4,920				4,920	
16	186-300, 826, 876	Mdse. Leasehold & Misc.			249				249	
17	186-919, 930 Thru 934, 937, 967, 982, 987	Flame Retard Clothing, Safety Shoes & Mass Mking Project			2				2	
18	228-100	Prop. Ins. Resv(Funded)				(3,400)			(3,400)	
19	229-101	Accrued Provision For Refund				(2,497)			(2,497)	
20	241-112,116,118,216, 241-615	Mdse Taxes					(41)		(41)	
21	253-823,824	Mdse Deferred Rev						(2,438)	(2,438)	
22	254-917	Sale Of Rail Cars						(619)	(619)	
23		TOTAL ADJUSTED WORKING CAPITAL	613	141,537	9,772	(32,350)	(59,330)	(21,847)	38,395	
24										
25		UPS								
26										
27	151-100,330,151-23150	Fuel Stock		4,960					4,960	
28	154-00004	Other Material & Supplies		1,238					1,238	
29	165	Prepayments		63					63	
30	Calculated	Other Working Capital	96	1,166	1,382	(1,191)	(1,301)	(3,476)	(3,320)	
31									0	
32		TOTAL COMPANY ADJUSTED WORKING CAPITAL NET OF UPS	515	134,108	8,390	(31,159)	(58,029)	(18,371)	35,454	
33										
34		Jurisdictional Factor	0.9631068	0.9744758	0.9687723	0.9814179	0.9815092	0.9841827		
35										
36		JURISDICTIONAL ADJUSTED WORKING CAPITAL	496	130,685	8,128	(30,580)	(56,956)	(17,713)	34,060	
37										

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FLORIDA PUBLIC SERVICE COMMISSION

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

Type of Data Shown:
 ___ Projected Test Year Ended 05/31/03
 ___ Prior Year Ended 05/31/02
XX Historical Year Ended 12/31/00
 Witness: R. R. Labrato

COMPANY: GULF POWER COMPANY (000's)

DOCKET NO.: 010949-EI

Line No.	May-00 Account No.	Current Month Account Name	(1)	(2)	(3)	(4)	(5)	(6)	(7)
			Other Property & Investments 121 - 128 Less 123's	Current Assets 131 - 174	Deferred Debits 182 - 188 Less 182 - 3's	Operating Reserves 228 - 229	Current Liabilities 232 - 242 Less 235, 238-100	Deferred Credits 252 - 254 Less 254-2's	Total (000's)
1									
2		Total Company Working Capital Less Non - Utility	4,013	173,279	16,813	(38,936)	(73,979)	(26,418)	54,772
3									
4	128-001	Funded Prop. Ins. Resv	3,400						3,400
5	136	Temp Cash Investment		0					0
6	142-2's, 143-51's, 143-56's, 143-99	Mdse. Accts Rec.		14,586					14,586
7	144-200	Mdse Uncollect. Res.		(219)					(219)
8	142-3's	Powercall		(432)					(432)
9	143-6,7,8's	Loans To Employees & Retirees		801					801
10	155-1's	Mdse. Inventory		831					831
11	158	Environmental Allowance		111					111
12	254-100,101,102,103,104,105,106,107	Environmental Allowance & Deferred Gain						(720)	(720)
13	171	Interest & Div. Rec.		369					369
14	182-401	Third Floor Corp. Office			3,520				3,520
15	182-500,501,502,503	Fuel, Cons. Cap., Envir. Under Recovery			2,265				2,265
16	186-300, 926, 976	Mdse. Leasehold & Misc.			244				244
17	186-919, 930Thru 934, 937,967,982, 987	Flame Retard Clothing, Safety Shoes & Mass Mktng Project			2				2
18	228-100	Prop. Ins. Resv(Funded)				(3,400)			(3,400)
19	229-101	Accrued Provision For Refund				(2,497)			(2,497)
20	241-112,116,118,216, 241-615	Mdse Taxes					(44)		(44)
21	253-823,824	Mdse Deferred Rev						(2,480)	(2,480)
22	254-817	Sale Of Rail Cars						(614)	(614)
23		TOTAL ADJUSTED WORKING CAPITAL	613	157,232	10,782	(33,039)	(73,935)	(22,604)	39,049
24									
25		UPS							
26									
27	151-100,330,151-23150	Fuel Stock		4,505					4,505
28	154-00004	Other Material & Supplies		1,224					1,224
29	165	Prepayments		68					68
30	Calculated	Other Working Capital	98	1,558	1,525	(1,217)	(1,622)	(3,598)	(3,254)
31									0
32		TOTAL COMPANY ADJUSTED WORKING CAPITAL NET OF UPS	515	149,877	9,257	(31,822)	(72,313)	(19,008)	36,506
33									
34		Jurisdictional Factor	0.9631068	0.9754265	0.9687804	0.9814279	0.9815109	0.9641730	
35									
36		JURISDICTIONAL ADJUSTED WORKING CAPITAL	496	146,194	8,968	(31,231)	(70,976)	(18,327)	35,124
37									

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FLORIDA PUBLIC SERVICE COMMISSION

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

Type of Data Shown:
 ___ Projected Test Year Ended 05/31/03
 ___ Prior Year Ended 05/31/02
XX Historical Year Ended 12/31/00
 Witness: R. R. Labrato

COMPANY: GULF POWER COMPANY (000's)

DOCKET NO.: 010949-EI

Line No.	June-00 Account No.	Current Month Account Name	(1) Other Property & Investments 121 - 128 Less 123's	(2) Current Assets 131 - 174	(3) Deferred Debits 182 - 188 Less 182 - 3's	(4) Operating Reserves 228 - 229	(5) Current Liabilities 232 - 242 Less 235, 238-100	(6) Deferred Credits 252 - 254 Less 254-2's	(7) Total (000's)
1									
2		Total Company Working Capital Less Non - Utility	4,020	172,469	15,082	(39,392)	(80,297)	(29,320)	42,562
3									
4	128-001	Funded Prop. Ins. Resv	3,400						3,400
5	136	Temp Cash Investment		0					0
6	142-2's, 143-51's, 143-56's, 143-99	Mdse. Accts Rec.		14,830					14,830
7	144-200	Mdse Uncollect. Res.		(722)					(722)
8	142-3's	Powercall		(151)					(151)
9	143-6,7,8's	Loans To Employees & Retirees		824					824
10	155-1's	Mdse. Inventory		556					556
11	158	Environmental Allowance		105					105
12	254-100,101,102,103,104,105,106,107	Environmental Allowance & Deferred Gain						(710)	(710)
13	171	Interest & Div. Rec.		370					370
14	182-401	Third Floor Corp. Office			3,561				3,561
15	182-500,501,502,503	Fuel, Cons. Cap., Envir. Under Recovery			2,569				2,569
16	188-300, 926, 976	Mdse. Leasehold & Misc.			240				240
17	186-919, 930Thru 934, 937,967,962, 987	Flame Retard Clothing, Safety Shoes & Mass Mktng Project			1				1
18	228-100	Prop. Ins. Resv(Funded)				(3,400)			(3,400)
19	229-101	Accrued Provision For Refund				(2,497)			(2,497)
20	241-112,116,118,216, 241-615	Mdse Taxes					(54)		(54)
21	253-823,824	Mdse Deferred Rev						(2,554)	(2,554)
22	254-917	Sale Of Rail Cars						(608)	(608)
23		TOTAL ADJUSTED WORKING CAPITAL	620	156,657	8,711	(33,495)	(80,243)	(25,448)	26,802
24									
25		UPS							
26									
27	151-100,330,151-23150	Fuel Stock		4,040					4,040
28	154-00004	Other Material & Supplies		1,260					1,260
29	165	Prepayments		62					62
30	Calculated	Other Working Capital	99	1,838	1,232	(1,233)	(1,760)	(4,049)	(4,073)
31									0
32		TOTAL COMPANY ADJUSTED WORKING CAPITAL NET OF UPS	521	149,657	7,479	(32,262)	(78,483)	(21,399)	25,513
33									
34		Jurisdictional Factor	0.9635317	0.9758782	0.9687124	0.9813713	0.9615119	0.9642507	
35									
36		JURISDICTIONAL ADJUSTED WORKING CAPITAL	502	146,047	7,245	(31,661)	(77,032)	(20,634)	24,467
37									

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FLORIDA PUBLIC SERVICE COMMISSION

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

Type of Data Shown:
 ___ Projected Test Year Ended 05/31/03
 ___ Prior Year Ended 05/31/02
 XX Historical Year Ended 12/31/00
 Witness: R. R. Labrato

COMPANY: GULF POWER COMPANY

(000's)

DOCKET NO.: 018949-EI

Line No.	July-00 Account No.	Current Month Account Name	(1) Other Property & Investments 121 - 128 Less 123's	(2) Current Assets 131 - 174	(3) Deferred Debits 182 - 188 Less 182 - 3's	(4) Operating Reserves 228 - 229	(5) Current Liabilities 232 - 242 Less 235, 238-100	(6) Deferred Credits 252 - 254 Less 254.2's	(7) Total (000's)
1									
2	Total Company Working Capital Less Non - Utility		4,026	184,851	22,884	(40,056)	(94,634)	(28,207)	48,864
3									
4	128-001	Funded Prop. Ins. Resv	3,400						3,400
5	136	Temp Cash Investment		0					0
6	142-2's, 143-51's, 143-56's, 143-99	Mdse. Accts Rec.		14,513					14,513
7	144-200	Mdse Uncollect. Res.		(718)					(718)
8	142-3's	Powercall		(90)					(90)
9	143-6,7,8's	Loans To Employees & Retirees		864					864
10	155-1's	Mdse. Inventory		251					251
11	158	Environmental Allowance		102					102
12	254-100,101,102,103,104,105,106,107	Environmental Allowance & Deferred Gain						(858)	(858)
13	171	Interest & Div. Rec.		370					370
14	182-401	Third Floor Corp. Office			3,602				3,602
15	182-500,501,502,503	Fuel, Cons. Cap., Envir. Under Recovery			10,135				10,135
16	188-300, 926, 976	Mdse. Leasehold & Misc.			236				236
17	186-919, 930 Thru 934, 937, 987, 982, 987	Flame Retard Clothing, Safety Shoes & Mass Mktng Project			0				0
18	228-100	Prop. Ins. Resv(Funded)				(3,400)			(3,400)
19	229-101	Accrued Provision For Refund				(2,497)			(2,497)
20	241-112,116,118,216, 241-815	Mdse Taxes					(32)		(32)
21	253-823,824	Mdse Deferred Rev						(2,448)	(2,448)
22	254-917	Sale Of Rail Cars						(602)	(602)
23		TOTAL ADJUSTED WORKING CAPITAL	626	169,559	8,911	(34,159)	(94,602)	(24,299)	26,036
24									
25		UPS							
26									
27	151-100,330,151-23150	Fuel Stock		3,229					3,229
28	154-00004	Other Material & Supplies		1,334					1,334
29	165	Prepayments		69					69
30	Calculated	Other Working Capital	100	2,033	1,260	(1,258)	(2,075)	(3,866)	(3,806)
31									0
32	TOTAL COMPANY ADJUSTED WORKING CAPITAL NET OF UPS		526	162,894	7,651	(32,901)	(92,527)	(20,433)	25,210
33									
34	Jurisdictional Factor		0.9638783	0.9768438	0.9685008	0.9813987	0.9815189	0.9641756	
35									
36	JURISDICTIONAL ADJUSTED WORKING CAPITAL		507	159,122	7,410	(32,289)	(90,817)	(19,701)	24,232
37									

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FLORIDA PUBLIC SERVICE COMMISSION			EXPLANATION: Calculate 13 monthly working capital allowances for the test year and the prior year if the test year is projected. In addition, provide the 13 month total and the 13 month average. All adjustments are to be provided by account number. Use a balance sheet method and any other method the company proposes.						Type of Data Shown: ___ Projected Test Year Ended 05/31/03 ___ Prior Year Ended 05/31/02 XX Historical Year Ended 12/31/00 Witness: R. R. Labrato	
COMPANY: GULF POWER COMPANY (000's)			(1)	(2)	(3)	(4)	(5)	(6)	(7)	
Line No.	Account No.	Current Month Account Name	Other Property & Investments 121 - 128 Less 123's	Current Assets 131 - 174	Deferred Debits 182 - 188 Less 182 - 3's	Operating Reserves 228 - 229	Current Liabilities 232 - 242 Less 235, 238-100	Deferred Credits 252 - 254 Less 254-2's	Total (000's)	
1										
2		Total Company Working Capital Less Non - Utility	4,027	169,357	27,354	(40,268)	(99,384)	(25,187)	35,879	
3										
4	128-001	Funded Prop. Ins. Resv	3,400						3,400	
5	136	Temp Cash Investment		0					0	
6	142-2's, 143-51's, 143-56's, 143-99	Mdse. Accts Rec.		2,203					2,203	
7	144-200	Mdse Uncollect. Res.		(455)					(455)	
8	142-3's	Powercall		(91)					(91)	
9	143-6,7,8's	Loans To Employees & Retirees		857					857	
10	155-1's	Mdse. Inventory		246					246	
11	158	Environmental Allowance		97					97	
12	254-100,101,102,103,104,105,106,107	Environmental Allowance & Deferred Gain						(828)	(828)	
13	171	Interest & Div. Rec.		372					372	
14	182-401	Third Floor Corp. Office			3,644				3,644	
15	182-500,501,502,503	Fuel, Cons. Cap., Envir. Under Recovery			14,779				14,779	
16	186-300, 926, 976	Mdse. Leasehold & Misc.			232				232	
17	186-919, 930Thru 934, 937,967,982, 987	Flame Retard Clothing, Safety Shoes & Mass Mking Project			1				1	
18	228-100	Prop. Ins. Resv(Funded)				(3,400)			(3,400)	
19	229-101	Accrued Provision For Refund				(2,497)			(2,497)	
20	241-112,116,118,216, 241-615	Mdse Taxes					8		8	
21	253-823,824	Mdse Deferred Rev						(340)	(340)	
22	254-917	Sale Of Rail Cars						(613)	(613)	
23		TOTAL ADJUSTED WORKING CAPITAL	627	166,128	8,698	(34,391)	(99,392)	(23,406)	18,264	
24										
25		UPS								
26										
27	151-100,330,151-23150	Fuel Stock		3,030					3,030	
28	154-00004	Other Material & Supplies		1,354					1,354	
29	165	Prepayments		70					70	
30	Calculated	Other Working Capital	100	1,951	1,231	(1,266)	(2,180)	(3,724)	(3,888)	
31									0	
32		TOTAL COMPANY ADJUSTED WORKING CAPITAL NET OF UPS	527	159,723	7,467	(33,125)	(97,212)	(19,682)	17,696	
33										
34		Jurisdictional Factor	0.9620493	0.9767410	0.9687960	0.9814038	0.9815146	0.9642313		
35										
36		JURISDICTIONAL ADJUSTED WORKING CAPITAL	507	156,008	7,234	(32,509)	(95,415)	(18,978)	16,847	
37										

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FLORIDA PUBLIC SERVICE COMMISSION			EXPLANATION: Calculate 13 monthly working capital allowances for the test year and the prior year if the test year is projected. In addition, provide the 13 month total and the 13 month average. All adjustments are to be provided by account number. Use a balance sheet method and any other method the company proposes.						Type of Date Shown: Projected Test Year Ended 05/31/03 Prior Year Ended 05/31/02 XX Historical Year Ended 12/31/00 Witness: R. R. Labrato	
COMPANY: GULF POWER COMPANY (000's)			(1)	(2)	(3)	(4)	(5)	(6)	(7)	
Line No.	September-00 Account No.	Current Month Account Name	Other Property & Investments 121 - 128 Less 123's	Current Assets 131 - 174	Deferred Debits 182 - 188 Less 182 - 3's	Operating Reserves 228 - 229	Current Liabilities 232 - 242 Less 235, 238-100	Deferred Credits 252 - 254 Less 254-2's	Total (000's)	
1										
2		Total Company Working Capital Less Non - Utility	4,030	146,922	27,211	(40,482)	(77,443)	(25,169)	35,069	
3										
4	128-001	Funded Prop. Ins. Resv	3,400						3,400	
5	136	Temp Cash Investment		0					0	
6	142-2's, 143-51's, 143-56's, 143-99	Mdse. Accts Rec.		1,486					1,486	
7	144-200	Mdse Uncollect. Res.		(188)					(188)	
8	142-3's	Powercall		(123)					(123)	
9	143-8,7,8's	Loans To Employees & Retirees		820					820	
10	155-1's	Mdse. Inventory		0					0	
11	158	Environmental Allowance		93					93	
12	254-100,101,102,103,104,105,106,107	Environmental Allowance & Deferred Gain						(799)	(799)	
13	171	Interest & Div. Rec.		19					19	
14	182-401	Third Floor Corp. Office			3,686				3,686	
15	182-500,501,502,503	Fuel, Cons. Cap., Envir. Under Recovery			14,303				14,303	
16	186-300, 926, 976	Mdse. Leasehold & Misc.			227				227	
17	186-919, 930 Thru 934, 937, 967, 982, 987	Flame Retard Clothing, Safety Shoes & Mass Mking Project			1				1	
18	228-100	Prop. Ins. Resv(Funded)				(3,400)			(3,400)	
19	229-101	Accrued Provision For Refund				(2,497)			(2,497)	
20	241-112,116,118,216, 241-615	Mdse Taxes					25		25	
21	253-823,824	Mdse Deferred Rev						(280)	(280)	
22	254-917	Sale Of Rail Cars						(610)	(610)	
23		TOTAL ADJUSTED WORKING CAPITAL	630	144,815	8,994	(34,585)	(77,468)	(23,480)	18,906	
24										
25		UPS								
26										
27	151-100,330,151-23150	Fuel Stock		2,565					2,565	
28	154-00004	Other Material & Supplies		1,370					1,370	
29	165	Prepayments		81					81	
30	Calculated	Other Working Capital	101	1,830	1,272	(1,274)	(1,699)	(3,736)	(3,706)	
31									0	
32		TOTAL COMPANY ADJUSTED WORKING CAPITAL NET OF UPS	529	139,169	7,722	(33,311)	(75,769)	(19,744)	18,596	
33										
34		Jurisdictional Factor	0.9640832	0.9768411	0.9685315	0.9814175	0.9815228	0.9642423		
35										
36		JURISDICTIONAL ADJUSTED WORKING CAPITAL	510	135,946	7,479	(32,692)	(74,369)	(19,038)	17,836	
37										

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FLORIDA PUBLIC SERVICE COMMISSION

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

Type of Data Shown:
 _____ Projected Test Year Ended 05/31/03
 _____ Prior Year Ended 05/31/02
XX Historical Year Ended 12/31/00
 Witness: R. R. Labriato

COMPANY: GULF POWER COMPANY

(000's)

DOCKET NO.: 010948-EI

Line No.	October-00		(1) Other Property & Investments 121 - 128 Less 123's	(2) Current Assets 131 - 174	(3) Deferred Debits 182 - 188 Less 182 - 3's	(4) Operating Reserves 228 - 229	(5) Current Liabilities 232 - 242 Less 235, 238-100	(6) Deferred Credits 252 - 254 Less 254-2's	(7) Total (000's)
	Account No.	Current Month Account Name							
1									
2	Total Company Working Capital Less Non - Utility		4,033	148,520	22,330	(40,688)	(90,765)	(25,164)	18,286
3									
4	128-001	Funded Prop. Ins. Resv	3,400						3,400
5	136	Temp Cash Investment		0					0
6	142-2's, 143-51's, 143-56's, 143-99	Mdse. Accts Rec.		1,539					1,539
7	144-200	Mdse Uncollect. Res.		(180)					(180)
8	142-3's	Powercall		(29)					(29)
9	143-6,7,8's	Loans To Employees & Retirees		795					795
10	155-1's	Mdse. Inventory		0					0
11	158	Environmental Allowance		90					90
12	254-100,101,102,103,104,105,106,107	Environmental Allowance & Deferred Gain						(769)	(769)
13	171	Interest & Div. Rec.		20					20
14	182-401	Third Floor Corp. Office			3,728				3,728
15	182-500,501,502,503	Fuel, Cons. Cap., Envir. Under Recovery			9,804				9,804
16	186-300, 926, 976	Mdse. Leasehold & Misc.			223				223
17	188-919, 930 Thru 934, 937, 967, 982, 987	Flame Retard Clothing, Safety Shoes & Mass Mking Project			1				1
18	228-100	Prop. Ins. Resv(Funded)				(3,400)			(3,400)
19	229-101	Accrued Provision For Refund				(2,497)			(2,497)
20	241-112,116,118,218, 241-615	Mdse Taxes					6		6
21	253-823,824	Mdse Deferred Rev						(195)	(195)
22	254-917	Sale Of Rail Cars						(608)	(608)
23		TOTAL ADJUSTED WORKING CAPITAL	633	146,285	8,574	(34,771)	(90,771)	(23,592)	6,358
24									
25		UPS							
26									
27	151-100,330,151-23150	Fuel Stock		2,353					2,353
28	154-00004	Other Material & Supplies		1,380					1,380
29	165	Prepayments		69					69
30	Calculated	Other Working Capital	101	1,471	1,213	(1,280)	(1,991)	(3,754)	(4,240)
31									0
32	TOTAL COMPANY ADJUSTED WORKING CAPITAL NET OF UPS		532	141,012	7,361	(33,491)	(88,780)	(19,838)	6,796
33									
34	Jurisdictional Factor		0.9624060	0.9758389	0.9686184	0.9813980	0.9815161	0.9842605	
35									
36	JURISDICTIONAL ADJUSTED WORKING CAPITAL		512	137,605	7,130	(32,866)	(87,139)	(19,129)	6,111
37									

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FLORIDA PUBLIC SERVICE COMMISSION

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

Type of Data Shown:

Projected Test Year Ended 05/31/03
 Prior Year Ended 05/31/02
 XX Historical Year Ended 12/31/00
 Witness: R. R. Labrato

COMPANY: GULF POWER COMPANY

(000's)

DOCKET NO.: 010949-EI

Line No.	November-00		(1)	(2)	(3)	(4)	(5)	(6)	(7)
	Account No.	Account Name	Other Property & Investments 121 - 128 Less 123's	Current Assets 131 - 174	Deferred Debits 182 - 188 Less 182 - 3's	Operating Reserves 228 - 229	Current Liabilities 232 - 242 Less 235, 238-100	Deferred Credits 252 - 254 Less 254-2's	Total (000's)
1									
2		Total Company Working Capital Less Non - Utility	4,052	144,344	18,751	(43,892)	(83,483)	(24,735)	15,037
3									
4	128-001	Funded Prop. Ins. Resv	3,400						3,400
5	136	Temp Cash Investment		0					0
6	142-2's, 143-51's, 143-58's, 143-99	Mdse. Accts Rec.		1,532					1,532
7	144-200	Mdse Uncollect. Res.		(415)					(415)
8	142-3's	Powercall		(114)					(114)
9	143-6,7,8's	Loans To Employees & Retirees		802					802
10	155-1's	Mdse. Inventory		0					0
11	158	Environmental Allowance		86					86
12	254-100,101,102,103,104,105,106,107	Environmental Allowance & Deferred Gain						(739)	(739)
13	171	Interest & Div. Rec.		19					19
14	182-401	Third Floor Corp. Office			3,770				3,770
15	182-500,501,502,503	Fuel, Cons. Cap., Envir. Under Recovery			6,570				6,570
16	186-300, 926, 976	Mdse. Leasehold & Misc.			219				219
17	186-919, 930Thru 934, 937,967,962, 987	Flame Retard Clothing, Safety Shoes & Mass Mktng Project			1				1
18	228-100	Prop. Ins. Resv(Funded)				(3,400)			(3,400)
19	229-101	Accrued Provision For Refund				(5,100)			(5,100)
20	241-112,116,118,216, 241-615	Mdse Taxes					2		2
21	253-823,824	Mdse Deferred Rev						(77)	(77)
22	254-917	Sale Of Hail Cars						(605)	(605)
23		TOTAL ADJUSTED WORKING CAPITAL	652	142,434	8,191	(35,392)	(83,485)	(23,314)	9,086
24									
25		UPS							
26									
27	151-100,330,151-23150	Fuel Stock		1,730					1,730
28	154-00004	Other Material & Supplies		1,413					1,413
29	165	Prepayments		103					103
30	Calculated	Other Working Capital	104	1,470	1,159	(1,303)	(1,831)	(3,709)	(4,110)
31									0
32		TOTAL COMPANY ADJUSTED WORKING CAPITAL NET OF UPS	548	137,718	7,032	(34,089)	(81,654)	(19,605)	9,950
33									
34		Jurisdictional Factor	0.9635036	0.9761905	0.9688567	0.9614016	0.9815196	0.9641928	
35									
36		JURISDICTIONAL ADJUSTED WORKING CAPITAL	528	134,439	6,813	(33,455)	(80,145)	(18,903)	9,277
37									

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FLORIDA PUBLIC SERVICE COMMISSION

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

Type of Data Shown:
 ___ Projected Test Year Ended 05/31/03
 ___ Prior Year Ended 05/31/02
 XX Historical Year Ended 12/31/00
 Witness: R. R. Labrato

COMPANY: GULF POWER COMPANY

(000's)

DOCKET NO.: 010949-EI

Line No.	December-00 Account No.	Current Month Account Name	(1) Other Property & Investments 121 - 129 Less 123's	(2) Current Assets 131 - 174	(3) Deferred Debits 182 - 188 Less 182 - 3's	(4) Operating Reserves 228 - 229	(5) Current Liabilities 232 - 242 Less 235, 238-100	(6) Deferred Credits 252 - 254 Less 254-2's	(7) Total (000's)
1									
2		Total Company Working Capital Less Non - Utility	4,055	166,634	13,544	(46,371)	(81,517)	(29,406)	26,939
3									
4	128-001	Funded Prop. Ins. Resv	3,400						3,400
5	138	Temp Cash Investment		0					0
6	142-2's, 143-51's, 143-58's, 143-99	Mdse. Accts Rec.		964					964
7	144-200	Mdse Uncollect. Res.		(459)					(459)
8	142-3's	Powercall		(99)					(99)
9	143-6,7,8's	Loans To Employees & Retirees		798					798
10	155-1's	Mdse. Inventory		0					0
11	158	Environmental Allowance		82					82
12	254-100,101,102,103,104,105,106,107	Environmental Allowance & Deferred Gain						(709)	(709)
13	171	Interest & Div. Rec.		18					18
14	182-401	Third Floor Corp. Office			2,812				2,812
15	182-500,501,502,503	Fuel, Cons. Cap., Envir. Under Recovery			867				867
16	186-300, 926, 978	Mdse. Leasehold & Misc.			0				0
17	186-919, 930 Thru 934, 937, 967, 982, 987	Flame Retard Clothing, Safety Shoes & Mass Mktg Project			1				1
18	228-100	Prop. Ins. Resv(Funded)				(3,400)			(3,400)
19	229-101	Accrued Provision For Refund				(7,203)			(7,203)
20	241-112,116,118,216, 241-615	Mdse Taxes					6		6
21	253-823,824	Mdse Deferred Rev						(122)	(122)
22	254-917	Sale Of Rail Cars						(602)	(602)
23		TOTAL ADJUSTED WORKING CAPITAL	655	165,310	9,864	(35,768)	(81,523)	(27,973)	30,565
24									
25		UPS							
26									
27	151-100,330,151-23150	Fuel Stock		863					863
28	154-00004	Other Material & Supplies		1,427					1,427
29	165	Prepayments		72					72
30	Calculated	Other Working Capital	105	2,081	1,396	(1,317)	(1,788)	(4,450)	(3,974)
31									0
32		TOTAL COMPANY ADJUSTED WORKING CAPITAL NET OF UPS	550	180,867	8,468	(34,451)	(79,735)	(23,523)	32,177
33									
34		Jurisdictional Factor	0.9636364	0.9774099	0.9685913	0.9813648	0.9815138	0.9641627	
35									
36		JURISDICTIONAL ADJUSTED WORKING CAPITAL	530	157,233	8,203	(33,809)	(78,261)	(22,680)	31,216
37									

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FLORIDA PUBLIC SERVICE COMMISSION			EXPLANATION: Calculate 13 monthly working capital allowances for the test year and the prior year if the test year is projected. In addition, provide the 13 month total and the 13 month average. All adjustments are to be provided by account number. Use a balance sheet method and any other method the company proposes.						Type of Data Shown:
COMPANY: GULF POWER COMPANY (000's)									Projected Test Year Ended 05/31/03
DOCKET NO.: 010849-EI									XX Prior Year Ended 05/31/02
									Historical Year Ended 12/31/00
									Witness: R. R. Labrato
Line No.	May-01 Account No.	Current Month Account Name	(1) Other Property & Investments 121 - 128 Less 123's	(2) Current Assets 131 - 174	(3) Deferred Debts 182 - 188 Less 182 - 3's	(4) Operating Reserves 228 - 229	(5) Current Liabilities 232 - 242 Less 235, 238-100	(6) Deferred Credits 252 - 254 Less 254-2's	(7) Total (000's)
1									
2		Total Company Working Capital Less Non - Utility	6,147	174,362	14,205	(44,581)	(63,913)	(28,577)	57,638
3									
4	128-001	Funded Prop. Ins. Resv	5,400						5,400
5	136	Temp Cash Investment		0					0
6	142-2's, 143-51's, 143-56's, 143-99	Mdse. Accts Rec.		690					690
7	144-200	Mdse Uncollect. Res.		(321)					(321)
8	143-6,7,8's	Loans To Employees & Retirees		813					813
9	155-1's	Mdse. Inventory		0					0
10	158	Environmental Allowance		81					81
11	254-100,101,102,103,104,105,106,107	Environmental Allowance & Deferred Gain						(677)	(677)
12	171	Interest & Div. Rec.		115					115
13	174-511	Current Unrealized Gain On Forward Contract		643					643
14	182-401	Third Floor Corp. Office			2,999				2,999
15	182-500,501,502,503	Fuel, Cons. Cap., Envir. Under Recovery			2,257				2,257
16	182-511	Primary Contracts Ineffectiveness			433				433
17	228-100	Prop. Ins. Resv(Funded)				(5,400)			(5,400)
18	229-101	Accrued Provision For Refund				(2,944)			(2,944)
19	242-511	Non-Current Unrealized Loss On Forward Contract					(1,552)		(1,552)
20	253-511	Current Unrealized Loss On Forward Contract						(2)	(2)
21	253-823,824	Mdse Deferred Rev						(117)	(117)
22	254-917	Sale Of Rail Cars						(589)	(589)
23		TOTAL ADJUSTED WORKING CAPITAL	747	172,341	8,516	(36,237)	(62,361)	(27,192)	55,809
24									
25		UPS							
26									
27	151-100,330,151-23150	Fuel Stock		5,135					5,135
28	154-00004	Other Material & Supplies		1,375					1,375
29	165	Prepayments		85					85
30	Calculated	Other Working Capital	119	1,481	1,205	(1,334)	(1,368)	(4,326)	(4,223)
31									
32		TOTAL COMPANY ADJUSTED WORKING CAPITAL NET OF UPS	628	164,265	7,311	(34,903)	(60,993)	(22,866)	53,437
33									
34		Jurisdictional Factor	0.9633758	0.9745959	0.9686773	0.981377	0.9815225	0.9642264	
35									
36		JURISDICTIONAL ADJUSTED WORKING CAPITAL	605	160,092	7,082	(34,253)	(59,866)	(22,048)	51,612
37									

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FLORIDA PUBLIC SERVICE COMMISSION

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

Type of Data Shown:
 Projected Test Year Ended 05/31/03
~~XX~~ Prior Year Ended 05/31/02
 Historical Year Ended 12/31/00
 Witness: R. R. Labrato

COMPANY: GULF POWER COMPANY

(000's)

DOCKET NO.: 010949-EI

Line No.	June-01 Account No.	Current Month Account Name	(1) Other Property & Investments 121 - 128 Less 123's	(2) Current Assets 131 - 174	(3) Deferred Debits 182 - 188 Less 182 - 3's	(4) Operating Reserves 228 - 229	(5) Current Liabilities 232 - 242 Less 235, 238-100	(6) Deferred Credits 252 - 254 Less 254-2's	(7) Total (000's)
1									
2		Total Company Working Capital Less Non - Utility	6,150	192,039	13,924	(45,297)	(79,707)	(28,041)	59,063
3									
4	128-001	Funded Prop. Ins. Resv	5,400						5,400
5	136	Temp Cash Investment		1,123					1,123
6	142-2's, 143-51's, 143-56's, 143-99	Mdse. Accts Rec.		647					647
7	144-200	Mdse Uncollect. Res.		(302)					(302)
8	143-6,7,8's	Loans To Employees & Retirees		813					813
9	155-1's	Mdse. Inventory		0					0
10	158	Environmental Allowance		81					81
11	254-100,101,102,103,104,105,106,107	Environmental Allowance & Deferred Gain						(677)	(677)
12	171	Interest & Div. Rec.		139					139
13	174-511	Current Unrealized Gain On Forward Contract		643					643
14	182-401	Third Floor Corp. Office			3,037				3,037
15	182-500,501,502,503	Fuel, Cons. Cap., Envir. Under Recovery			1,935				1,935
16	182-511	Primary Contracts Ineffectiveness			433				433
17	228-100	Prop. Ins. Resv(Funded)				(5,400)			(5,400)
18	229-101	Accrued Provision For Refund				(3,162)			(3,162)
19	242-511	Non-Current Unrealized Loss On Forward Contract					(1,552)		(1,552)
20	253-511	Current Unrealized Loss On Forward Contract						(2)	(2)
21	253-823,824	Mdse Deferred Rev						(110)	(110)
22	254-917	Sale Of Rail Cars						(586)	(586)
23		TOTAL ADJUSTED WORKING CAPITAL	750	188,896	8,519	(36,735)	(78,155)	(26,666)	56,603
24									
25		UPS							
26									
27	151-100,330,151-23150	Fuel Stock		5,076					5,076
28	154-00004	Other Material & Supplies		1,375					1,375
29	185	Prepayments		92					92
30	Calculated	Other Working Capital	120	1,878	1,205	(1,353)	(1,714)	(4,243)	(4,107)
31									
32		TOTAL COMPANY ADJUSTED WORKING CAPITAL NET OF UPS	630	180,474	7,314	(35,382)	(76,441)	(22,423)	54,167
33									
34		Jurisdictional Factor	0.9634921	0.9753649	0.9686902	0.961403	0.9615282	0.9642332	
35									
36		JURISDICTIONAL ADJUSTED WORKING CAPITAL	607	176,028	7,085	(34,724)	(75,029)	(21,621)	52,346
37									

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FLORIDA PUBLIC SERVICE COMMISSION			EXPLANATION: Calculate 13 monthly working capital allowances for the test year and the prior year if the test year is projected. In addition, provide the 13 month total and the 13 month average. All adjustments are to be provided by account number. Use a balance sheet method and any other method the company proposes.					Type of Data Shown:	
COMPANY: GULF POWER COMPANY (000's)								Projected Test Year Ended 05/31/03	
DOCKET NO.: 010949-EI								XX Prior Year Ended 05/31/02	
								Historical Year Ended 12/31/00	
								Witness: R. R. Labrato	
Line No.	July-01 Account No.	Current Month Account Name	(1) Other Property & Investments 121 - 128 Less 123's	(2) Current Assets 131 - 174	(3) Deferred Debits 182 - 188 Less 182 - 3's	(4) Operating Reserves 228 - 229	(5) Current Liabilities 232 - 242 Less 235, 238-100	(6) Deferred Credits 252 - 254 Less 254-2's	(7) Total (000's)
1									
2		Total Company Working Capital Less Non - Utility	6,154	207,008	13,827	(48,012)	(84,252)	(30,068)	66,650
3									
4	128-001	Funded Prop. Ins. Resv	5,400						5,400
5	136	Temp Cash Investment		0					0
6	142-2's, 143-51's, 143-56's, 143-99	Mdse. Accts Rec.		604					604
7	144-200	Mdse Uncollect. Res.		(283)					(283)
8	143-6,7,8's	Loans To Employees & Retirees		813					813
9	155-1's	Mdse. Inventory		0					0
10	158	Environmental Allowance		81					81
11	254-100,101,102,103,104,105,106,107	Environmental Allowance & Deferred Gain						(677)	(677)
12	171	Interest & Div. Rec.		162					162
13	174-511	Current Unrealized Gain On Forward Contract		643					643
14	182-401	Third Floor Corp. Office			3,076				3,076
15	182-500,501,502,503	Fuel, Cons. Cap., Envir. Under Recovery			1,612				1,612
16	182-511	Primary Contracts Ineffectiveness			433				433
17	228-100	Prop. Ins. Resv(Funded)				(5,400)			(5,400)
18	229-101	Accrued Provision For Refund				(3,381)			(3,381)
19	242-511	Non-Current Unrealized Loss On Forward Contract					(1,552)		(1,552)
20	253-511	Current Unrealized Loss On Forward Contract						(2)	(2)
21	253-823,824	Mdse Deferred Rev						(103)	(103)
22	254-917	Sale Of Rail Cars						(583)	(583)
23		TOTAL ADJUSTED WORKING CAPITAL	754	204,986	8,706	(37,231)	(82,700)	(28,703)	65,807
24									
25		UPS							
26									
27	151-100,330,151-23150	Fuel Stock		4,642					4,642
28	154-00004	Other Material & Supplies		1,375					1,375
29	165	Prepayments		94					94
30	Calculated	Other Working Capital	120	2,239	1,232	(1,371)	(1,814)	(4,567)	(4,161)
31									
32		TOTAL COMPANY ADJUSTED WORKING CAPITAL NET OF UPS	634	196,636	7,474	(35,860)	(80,896)	(24,136)	63,857
33									
34		Jurisdictional Factor	0.9637224	0.9758644	0.9688253	0.9813999	0.9815296	0.9642443	
35									
36		JURISDICTIONAL ADJUSTED WORKING CAPITAL	811	191,894	7,241	(35,193)	(79,392)	(23,273)	61,888
37									

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FLORIDA PUBLIC SERVICE COMMISSION

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

Type of Data Shown:
 Projected Test Year Ended 05/31/03
 XX Prior Year Ended 05/31/02
 Historical Year Ended 12/31/00
 Witness: R. R. Labrato

COMPANY: GULF POWER COMPANY (000's)

DOCKET NO.: 010949-EI

Line No.	August-01 Account No.	Current Month Account Name	(1)	(2)	(3)	(4)	(5)	(6)	(7)
			Other Property & Investments 121 - 128 Less 123's	Current Assets 131 - 174	Deferred Debits 182 - 188 Less 182 - 3's	Operating Reserves 228 - 229	Current Liabilities 232 - 242 Less 235, 238-100	Deferred Credits 252 - 254 Less 254-2's	Total (000's)
1									
2		Total Company Working Capital Less Non - Utility	6,157	205,847	13,544	(46,730)	(87,296)	(29,626)	61,891
3									
4	128-001	Funded Prop. Ins. Resv	5,400						5,400
5	136	Temp Cash Investment		0					0
6	142-2's, 143-51's, 143-56's, 143-99	Mdse. Accts Rec.		561					561
7	144-200	Mdse Uncollect. Res.		(264)					(264)
8	143-6,7,8's	Loans To Employees & Retirees		813					813
9	155-1's	Mdse. Inventory		0					0
10	158	Environmental Allowance		81					81
11	254-100,101,102,103,104,105,106,107	Environmental Allowance & Deferred Gain						(677)	(677)
12	171	Interest & Div. Rec.		184					184
13	174-511	Current Unrealized Gain On Forward Contract		643					643
14	182-401	Third Floor Corp. Office			3,114				3,114
15	182-500,501,502,503	Fuel, Cons. Cap., Envir. Under Recovery			1,290				1,290
16	182-511	Primary Contracts Ineffectiveness			433				433
17	228-100	Prop. Ins. Resv(Funded)				(5,400)			(5,400)
18	229-101	Accrued Provision For Refund				(3,602)			(3,602)
19	242-511	Non-Current Unrealized Loss On Forward Contract					(1,552)		(1,552)
20	253-511	Current Unrealized Loss On Forward Contract						(2)	(2)
21	253-823,824	Mdse Deferred Rev						(95)	(95)
22	254-917	Sale Of Rail Cars						(580)	(580)
23		TOTAL ADJUSTED WORKING CAPITAL	757	203,829	8,707	(37,728)	(85,744)	(28,272)	61,544
24									
25		UPS							
26									
27	151-100,330,151-23150	Fuel Stock		4,725					4,725
28	154-00004	Other Material & Supplies		1,375					1,375
29	165	Prepayments		127					127
30	Calculated	Other Working Capital	121	2,212	1,232	(1,389)	(1,881)	(4,498)	(4,203)
31									
32		TOTAL COMPANY ADJUSTED WORKING CAPITAL NET OF UPS	636	195,390	7,475	(36,339)	(83,863)	(23,774)	59,520
33									
34		Jurisdictional Factor	0.9638365	0.9758483	0.9688294	0.9813974	0.9815294	0.9642046	
35									
36		JURISDICTIONAL ADJUSTED WORKING CAPITAL	613	190,671	7,242	(35,663)	(82,314)	(22,923)	57,626
37									

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FLORIDA PUBLIC SERVICE COMMISSION

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

Type of Data Shown:
 Projected Test Year Ended 05/31/03
 XX Prior Year Ended 05/31/02
 Historical Year Ended 12/31/00
 Witness: R. R. Labrato

COMPANY: GULF POWER COMPANY

(000's)

DOCKET NO.: 010949-EI

Line No.	September-01 Account No.	Current Month Account Name	(1) Other Property & Investments 121 - 128 Less 123's	(2) Current Assets 131 - 174	(3) Deferred Debits 182 - 188 Less 182 - 3's	(4) Operating Reserves 228 - 229	(5) Current Liabilities 232 - 242 Less 235, 238-100	(6) Deferred Credits 252 - 254 Less 254-2's	(7) Total (000's)
1									
2		Total Company Working Capital Less Non - Utility	6,160	187,225	13,266	(47,449)	(80,633)	(29,171)	49,393
3									
4	128-001	Funded Prop. Ins. Resv	5,400						5,400
5	136	Temp Cash Investment		0					0
6	142-2's, 143-51's, 143-56's, 143-99	Mdse. Accts Rec.		518					518
7	144-200	Mdse Uncollect. Res.		(245)					(245)
8	143-8,7,8's	Loans To Employees & Retirees		813					813
9	155-1's	Mdse. Inventory		0					0
10	158	Environmental Allowance		81					81
11	254-100,101,102,103,104,105,106,107	Environmental Allowance & Deferred Gain						(677)	(677)
12	171	Interest & Div. Rec.		207					207
13	174-511	Current Unrealized Gain On Forward Contract		643					643
14	182-401	Third Floor Corp. Office			3,153				3,153
15	182-500,501,502,503	Fuel, Cons. Cap., Envir. Under Recovery			967				967
16	182-511	Primary Contracts Ineffectiveness			433				433
17	228-100	Prop. Ins. Resv(Funded)				(5,400)			(5,400)
18	229-101	Accrued Provision For Refund				(3,824)			(3,824)
19	242-511	Non-Current Unrealized Loss On Forward Contract					(1,552)		(1,552)
20	253-511	Current Unrealized Loss On Forward Contract						(2)	(2)
21	253-823,824	Mdse Deferred Rev						(88)	(88)
22	254-917	Sale Of Rail Cars						(577)	(577)
23		TOTAL ADJUSTED WORKING CAPITAL	760	185,208	8,713	(38,225)	(79,081)	(27,827)	49,543
24									
25		UPS							
26									
27	151-100,330,151-23150	Fuel Stock		4,411					4,411
28	154-00004	Other Material & Supplies		1,375					1,375
29	165	Prepayments		98					98
30	Calculated	Other Working Capital	121	1,844	1,232	(1,408)	(1,735)	(4,427)	(4,373)
31									
32		TOTAL COMPANY ADJUSTED WORKING CAPITAL NET OF UPS	639	177,480	7,481	(36,817)	(77,346)	(23,400)	48,032
33									
34		Jurisdictional Factor	0.9624413	0.9754395	0.9685871	0.9813945	0.9815375	0.964188	
35									
36		JURISDICTIONAL ADJUSTED WORKING CAPITAL	615	173,121	7,246	(36,132)	(75,918)	(22,562)	48,370
37									

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FLORIDA PUBLIC SERVICE COMMISSION

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

Type of Data Shown:
 Projected Test Year Ended 05/31/03
~~XX~~ Prior Year Ended 05/31/02
 Historical Year Ended 12/31/00
 Witness: R. R. Labrato

COMPANY: GULF POWER COMPANY

(000's)

DOCKET NO.: 010949-EI

Line No.	Account No.	Account Name	October-01	Current Month	(1)	(2)	(3)	(4)	(5)	(6)	(7)
					Other Property & Investments 121 - 128 Less 123's	Current Assets 131 - 174	Deferred Debits 182 - 188 Less 182 - 3's	Operating Reserves 226 - 229	Current Liabilities 232 - 242 Less 235, 238-100	Deferred Credits 252 - 254 Less 254-2's	Total (000's)
1											
2		Total Company Working Capital Less Non - Utility			6,163	177,856	13,167	(48,168)	(79,980)	(28,776)	40,257
3											
4	128-001	Funded Prop. Ins. Resv			5,400						5,400
5	136	Temp Cash Investment				0					0
6	142-2's, 143-51's, 143-56's, 143-99	Mdse. Accts Rec.				480					480
7	144-200	Mdse Uncollect. Res.				(226)					(226)
8	143-6,7,8's	Loans To Employees & Retirees				813					813
9	155-1's	Mdse. Inventory				0					0
10	158	Environmental Allowance				81					81
11	254-100,101,102,103,104,105,106,107	Environmental Allowance & Deferred Gain								(677)	(677)
12	171	Interest & Div. Rec.				230					230
13	174-511	Current Unrealized Gain On Forward Contract				643					643
14	182-401	Third Floor Corp. Office					3,192				3,192
15	182-500,501,502,503	Fuel, Cons. Cap., Envir. Under Recovery					645				645
16	182-511	Primary Contracts Ineffectiveness					433				433
17	228-100	Prop. Ins. Resv(Funded)						(5,400)			(5,400)
18	229-101	Accrued Provision For Refund						(4,047)			(4,047)
19	242-511	Non-Current Unrealized Loss On Forward Contract							(1,552)		(1,552)
20	253-511	Current Unrealized Loss On Forward Contract								(2)	(2)
21	253-823,824	Mdse Deferred Rev								(82)	(82)
22	254-917	Sale Of Rail Cars								(574)	(574)
23		TOTAL ADJUSTED WORKING CAPITAL			763	175,835	8,897	(38,721)	(78,428)	(27,441)	40,900
24											
25	UPS										
26											
27	151-100,330,151-23150	Fuel Stock				5,089					5,089
28	154-00004	Other Material & Supplies				1,375					1,375
29	165	Prepayments				125					125
30	Calculated	Other Working Capital			122	1,599	1,259	(1,426)	(1,720)	(4,366)	(4,532)
31											
32		TOTAL COMPANY ADJUSTED WORKING CAPITAL NET OF UPS			641	167,647	7,638	(37,295)	(76,708)	(23,075)	38,843
33											
34		Jurisdictional Factor			0.9641186	0.9749772	0.96884	0.9814184	0.9815274	0.9642037	
35											
36		JURISDICTIONAL ADJUSTED WORKING CAPITAL			618	163,452	7,400	(36,602)	(75,291)	(22,249)	37,328
37											

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FLORIDA PUBLIC SERVICE COMMISSION			EXPLANATION: Calculate 13 monthly working capital allowances for the test year and the prior year if the test year is projected. In addition, provide the 13 month total and the 13 month average. All adjustments are to be provided by account number. Use a balance sheet method and any other method the company proposes.						Type of Data Shown:	
COMPANY: GULF POWER COMPANY (000's)									Projected Test Year Ended 05/31/03	
DOCKET NO.: 010849-EI									XX Prior Year Ended 05/31/02	
									Historical Year Ended 12/31/00	
									Witness: R. R. Labrato	
Line No.	Account No.	Account Name	(1) Other Property & Investments 121 - 128 Less 123's	(2) Current Assets 131 - 174	(3) Deferred Debits 182 - 188 Less 182 - 3's	(4) Operating Reserves 228 - 229	(5) Current Liabilities 232 - 242 Less 235, 238-100	(6) Deferred Credits 252 - 254 Less 254-2's	(7) Total (000's)	
1		November-01								
2		Total Company Working Capital Less Non - Utility	6,167	173,285	12,887	(48,890)	(70,784)	(28,278)	44,382	
3										
4	128-001	Funded Prop. Ins. Resv	5,400						5,400	
5	136	Temp Cash Investment		0					0	
6	142-2's, 143-51's, 143-56's, 143-99	Mdse. Accts Rec.		442					442	
7	144-200	Mdse Uncollect. Res.		(207)					(207)	
8	143-6,7,8's	Loans To Employees & Retirees		813					813	
9	155-1's	Mdse. Inventory		0					0	
10	158	Environmental Allowance		81					81	
11	254-100,101,102,103,104,105,106,107	Environmental Allowance & Deferred Gain						(677)	(677)	
12	171	Interest & Div. Rec.		253					253	
13	174-511	Current Unrealized Gain On Forward Contract		643					643	
14	182-401	Third Floor Corp. Office			3,231				3,231	
15	182-500,501,502,503	Fuel, Cons. Cap., Envir. Under Recovery			322				322	
16	182-511	Primary Contracts Ineffectiveness			433				433	
17	228-100	Prop. Ins. Resv(Funded)				(5,400)			(5,400)	
18	229-101	Accrued Provision For Refund				(4,271)			(4,271)	
19	242-511	Non-Current Unrealized Loss On Forward Contract					(1,552)		(1,552)	
20	253-511	Current Unrealized Loss On Forward Contract						(2)	(2)	
21	253-823,824	Mdse Deferred Rev						(75)	(75)	
22	254-917	Sale Of Rail Cars						(571)	(571)	
23		TOTAL ADJUSTED WORKING CAPITAL	767	171,260	8,901	(39,219)	(69,232)	(26,953)	45,519	
24										
25		UPS								
26										
27	151-100,330,151-23150	Fuel Stock		5,638					5,638	
28	154-00004	Other Material & Supplies		1,375					1,375	
29	165	Prepayments		158					158	
30	Calculated	Other Working Capital	123	1,503	1,259	(1,444)	(1,519)	(4,288)	(4,366)	
31										
32		TOTAL COMPANY ADJUSTED WORKING CAPITAL NET OF UPS	644	162,566	7,642	(37,775)	(67,713)	(22,665)	42,714	
33										
34		Jurisdictional Factor	0.9642857	0.974924	0.9687255	0.9813896	0.9815397	0.964218		
35										
36		JURISDICTIONAL ADJUSTED WORKING CAPITAL	621	158,509	7,403	(37,072)	(66,463)	(21,854)	41,144	
37										

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FLORIDA PUBLIC SERVICE COMMISSION			EXPLANATION: Calculate 13 monthly working capital allowances for the test year and the prior year if the test year is projected. In addition, provide the 13 month total and the 13 month average. All adjustments are to be provided by account number. Use a balance sheet method and any other method the company proposes.						Type of Data Shown: Projected Test Year Ended 05/31/03 XX Prior Year Ended 05/31/02 Historical Year Ended 12/31/00 Witness: R. R. Labrato	
COMPANY: GULF POWER COMPANY (000's)			(1)	(2)	(3)	(4)	(5)	(6)	(7)	
Line No.	December-01 Account No.	Current Month Account Name	Other Property & Investments 121 - 128 Less 123's	Current Assets 131 - 174	Deferred Debits 182 - 188 Less 182 - 3's	Operating Reserves 228 - 229	Current Liabilities 232 - 242 Less 235, 238-100	Deferred Credits 252 - 254 Less 254-2's	Total (000's)	
1										
2		Total Company Working Capital Less Non - Utility	8,134	176,411	11,853	(49,617)	(73,586)	(27,736)	45,452	
3										
4	128-001	Funded Prop. Ins. Resv	7,364						7,364	
5	136	Temp Cash Investment		0					0	
6	142-2's, 143-51's, 143-56's, 143-99	Mdse. Accts Rec.		405					405	
7	144-200	Mdse Uncollect. Res.		(186)					(186)	
8	143-6,7,8's	Loans To Employees & Retirees		813					813	
9	155-1's	Mdse. Inventory		0					0	
10	158	Environmental Allowance		81					81	
11	254-100,101,102,103,104,105,106,107	Environmental Allowance & Deferred Gain						(677)	(677)	
12	171	Interest & Div. Rec.		0					0	
13	174-511	Current Unrealized Gain On Forward Contract		0					0	
14	182-401	Third Floor Corp. Office			3,270				3,270	
15	182-500,501,502,503	Fuel, Cons. Cap., Envir. Under Recovery			0				0	
16	182-511	Primary Contracts Ineffectiveness			0				0	
17	228-100	Prop. Ins. Resv(Funded)				(7,364)			(7,364)	
18	229-101	Accrued Provision For Refund				(4,501)			(4,501)	
19	242-511	Non-Current Unrealized Loss On Forward Contract					0		0	
20	253-511	Current Unrealized Loss On Forward Contract						0	0	
21	253-823,824	Mdse Deferred Rev						(69)	(69)	
22	254-917	Sale Of Rail Cars						(568)	(568)	
23		TOTAL ADJUSTED WORKING CAPITAL	770	175,298	8,583	(37,752)	(73,586)	(26,422)	46,884	
24										
25	UPS									
26										
27	151-100,330,151-23150	Fuel Stock		6,012					6,012	
28	154-00004	Other Material & Supplies		1,375					1,375	
29	165	Prepayments		107					107	
30	Calculated	Other Working Capital	123	1,585	1,214	(1,390)	(1,614)	(4,204)	(4,286)	
31										
32		TOTAL COMPANY ADJUSTED WORKING CAPITAL NET OF UPS	647	166,219	7,369	(36,362)	(71,974)	(22,218)	43,676	
33										
34		Jurisdictional Factor	0.9644513	0.9751051	0.9686525	0.9813817	0.9815211	0.9642182		
35										
36		JURISDICTIONAL ADJUSTED WORKING CAPITAL	624	162,081	7,138	(35,685)	(70,644)	(21,423)	42,091	
37										

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FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: GULF POWER COMPANY

(000's)

DOCKET NO.: 010949-EI

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

Type of Data Shown:
 Projected Test Year Ended 05/31/03
 XX Prior Year Ended 05/31/02
 Historical Year Ended 12/31/00
 Witness: R. R. Labrato

Line No.	January-02 Account No.	Current Month Account Name	(1)	(2)	(3)	(4)	(5)	(6)	(7)
			Other Property & Investments 121 - 128 Less 123's	Current Assets 131 - 174	Deferred Debits 182 - 188 Less 182 - 3's	Operating Reserves 228 - 229	Current Liabilities 232 - 242 Less 235, 238-100	Deferred Credits 252 - 254 Less 254-2's	Total (000's)
1									
2		Total Company Working Capital Less Non - Utility	6,138	190,187	12,435	(50,134)	(60,733)	(30,514)	69,374
3									
4	128-001	Funded Prop. Ins. Resv	7,364						7,364
5	136	Temp Cash Investment		0					0
6	142-2's, 143-51's, 143-56's, 143-99	Mdse. Accts Rec.		379					379
7	144-200	Mdse Uncollect. Res.		(174)					(174)
8	143-6,7,8's	Loans To Employees & Retirees		813					813
9	155-1's	Mdse. Inventory		0					0
10	158	Environmental Allowance		82					82
11	254-100,101,102,103,104,105,106,107	Environmental Allowance & Deferred Gain						(677)	(677)
12	171	Interest & Div. Rec.		32					32
13	174-511	Current Unrealized Gain On Forward Contract		0					0
14	182-401	Third Floor Corp. Office			3,310				3,310
15	182-500,501,502,503	Fuel, Cons. Cap., Envir. Under Recovery			0				0
16	182-511	Primary Contracts Ineffectiveness			0				0
17	228-100	Prop. Ins. Resv(Funded)				(7,364)			(7,364)
18	229-101	Accrued Provision For Refund				(4,521)			(4,521)
19	242-511	Non-Current Unrealized Loss On Forward Contract					0		0
20	253-511	Current Unrealized Loss On Forward Contract						0	0
21	253-823,824	Mdse Deferred Rev						(64)	(64)
22	254-917	Sale Of Rail Cars						(565)	(565)
23		TOTAL ADJUSTED WORKING CAPITAL	774	189,055	9,125	(38,249)	(60,733)	(29,208)	70,759
24									
25		UPS							
26									
27	151-100,330,151-23150	Fuel Stock		5,363					5,363
28	154-00004	Other Material & Supplies		1,375					1,375
29	165	Prepayments		120					120
30	Calculated	Other Working Capital	124	1,786	1,291	(1,409)	(1,332)	(4,647)	(4,187)
31									
32		TOTAL COMPANY ADJUSTED WORKING CAPITAL NET OF UPS	650	180,411	7,834	(36,640)	(59,401)	(24,561)	68,088
33									
34		Jurisdictional Factor	0.9630769	0.975129	0.9687261	0.9814332	0.9815155	0.9641708	
35									
36		JURISDICTIONAL ADJUSTED WORKING CAPITAL	626	175,924	7,589	(36,156)	(58,303)	(23,661)	65,999
37									

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FLORIDA PUBLIC SERVICE COMMISSION

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

Type of Data Shown:
 Projected Test Year Ended 05/31/03
 XX Prior Year Ended 05/31/02
 Historical Year Ended 12/31/00
 Witness: R. R. Labrako

COMPANY: GULF POWER COMPANY

(000's)

DOCKET NO.: 010949-EI

Line No.	February-02 Account No.	Current Month Account Name	(1)	(2)	(3)	(4)	(5)	(6)	(7)
			Other Property & Investments 121 - 128 Less 123's	Current Assets 131 - 174	Deferred Debits 182 - 188 Less 182 - 3's	Operating Reserves 228 - 229	Current Liabilities 232 - 242 Less 235, 238-100	Deferred Credits 252 - 254 Less 254-2's	Total (000's)
1									
2		Total Company Working Capital Less Non - Utility	8,141	187,616	12,511	(48,412)	(65,343)	(30,632)	64,076
3									
4	128-001	Funded Prop. Ins. Resv	7,364						7,364
5	136	Temp Cash Investment		0					0
6	142-2's, 143-51's, 143-56's, 143-99	Midse. Accts Rec.		354					354
7	144-200	Midse Uncollect. Res.		(162)					(162)
8	143-6,7,8's	Loans To Employees & Retirees		813					813
9	155-1's	Midse. Inventory		0					0
10	158	Environmental Allowance		82					82
11	254-100,101,102,103,104,105,106,107	Environmental Allowance & Deferred Gain						(677)	(677)
12	171	Interest & Div. Rec.		64					64
13	174-511	Current Unrealized Gain On Forward Contract		0					0
14	182-401	Third Floor Corp. Office			3,350				3,350
15	182-500,501,502,503	Fuel, Cons. Cap., Envir. Under Recovery			0				0
16	182-511	Primary Contracts Ineffectiveness			0				0
17	228-100	Prop. Ins. Resv(Funded)				(7,364)			(7,364)
18	229-101	Accrued Provision For Refund				(2,301)			(2,301)
19	242-511	Non-Current Unrealized Loss On Forward Contract					0		0
20	253-511	Current Unrealized Loss On Forward Contract						0	0
21	253-823,824	Midse Deferred Rev						(60)	(60)
22	254-917	Sale Of Rail Cars						(562)	(562)
23		TOTAL ADJUSTED WORKING CAPITAL	777	186,665	9,161	(38,747)	(65,343)	(29,333)	63,175
24									
25	UPS								
26									
27	151-100,330,151-23150	Fuel Stock		4,850					4,850
28	154-00004	Other Material & Supplies		1,375					1,375
29	165	Prepayments		120					120
30	Calculated	Other Working Capital	124	1,667	1,296	(1,427)	(1,433)	(4,667)	(4,440)
31									
32		TOTAL COMPANY ADJUSTED WORKING CAPITAL NET OF UPS	653	178,653	7,865	(37,320)	(63,910)	(24,666)	61,270
33									
34		Jurisdictional Factor	0.9632466	0.9748395	0.9687222	0.9614041	0.9615209	0.9642017	
35									
36		JURISDICTIONAL ADJUSTED WORKING CAPITAL	629	174,158	7,619	(36,626)	(62,729)	(23,783)	59,268
37									

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FLORIDA PUBLIC SERVICE COMMISSION

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

Type of Data Shown:
 Projected Test Year Ended 05/31/03
 XX Prior Year Ended 05/31/02
 Historical Year Ended 12/31/00
 Witness: R. R. Labrato

COMPANY: GULF POWER COMPANY (000's)

DOCKET NO.: 010949-EI

Line No.	March-02 Account No.	Current Month Account Name	(1) Other Property & Investments 121 - 128 Less 123's	(2) Current Assets 131 - 174	(3) Deferred Debits 182 - 188 Less 182 - 3's	(4) Operating Reserves 228 - 229	(5) Current Liabilities 232 - 242 Less 235, 238-100	(6) Deferred Credits 252 - 254 Less 254-2's	(7) Total (000's)
1									
2		Total Company Working Capital Less Non - Utility	8,144	178,429	12,587	(50,072)	(64,128)	(30,697)	54,258
3									
4	128-001	Funded Prop. Ins. Resv	7,364						7,364
5	136	Temp Cash Investment		0					0
6	142-2's, 143-51's, 143-56's, 143-99	Mdse. Accts Rec.		328					328
7	144-200	Mdse Uncollect. Res.		(150)					(150)
8	143-6,7,8's	Loans To Employees & Retirees		813					813
9	155-1's	Mdse. Inventory		0					0
10	158	Environmental Allowance		82					82
11	254-100,101,102,103,104,105,106,107	Environmental Allowance & Deferred Gain						(677)	(677)
12	171	Interest & Div. Rec.		96					96
13	174-511	Current Unrealized Gain On Forward Contract		0					0
14	182-401	Third Floor Corp. Office			3,390				3,390
15	182-500,501,502,503	Fuel, Cons. Cap., Envir. Under Recovery			0				0
16	182-511	Primary Contracts Ineffectiveness			0				0
17	228-100	Prop. Ins. Resv(Funded)				(7,364)			(7,364)
18	229-101	Accrued Provision For Refund				(3,463)			(3,463)
19	242-511	Non-Current Unrealized Loss On Forward Contract					0		0
20	253-511	Current Unrealized Loss On Forward Contract						0	0
21	253-823,824	Mdse Deferred Rev						(56)	(56)
22	254-917	Sale Of Rail Cars						(559)	(559)
23		TOTAL ADJUSTED WORKING CAPITAL	780	177,260	9,197	(39,245)	(64,128)	(29,405)	54,454
24									
25		UPS							
26									
27	151-100,330,151-23150	Fuel Stock		4,355					4,355
28	154-00004	Other Material & Supplies		1,375					1,375
29	185	Prepayments		120					120
30	Calculated	Other Working Capital	125	1,490	1,301	(1,445)	(1,407)	(4,678)	(4,614)
31									
32		TOTAL COMPANY ADJUSTED WORKING CAPITAL NET OF UPS	655	169,920	7,896	(37,800)	(62,721)	(24,727)	53,218
33									
34		Jurisdictional Factor	0.9633588	0.9746528	0.9687183	0.9813757	0.9815373	0.9641687	
35									
36		JURISDICTIONAL ADJUSTED WORKING CAPITAL	631	165,613	7,649	(37,096)	(61,563)	(23,841)	51,393
37									

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FLORIDA PUBLIC SERVICE COMMISSION

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

Type of Data Shown:
 ___ Projected Test Year Ended 05/31/03
XX Prior Year Ended 05/31/02
 ___ Historical Year Ended 12/31/00
 Witness: R. R. Labrato

COMPANY: GULF POWER COMPANY (000's)

DOCKET NO.: 010949-EI

Line No.	Account No.	Current Month Account Name	(1)	(2)	(3)	(4)	(5)	(6)	(7)
			Other Property & Investments 121 - 128 Less 123's	Current Assets 131 - 174	Deferred Debits 182 - 188 Less 182 - 3's	Operating Reserves 228 - 229	Current Liabilities 232 - 242 Less 235, 238-100	Deferred Credits 252 - 254 Less 254-2's	Total (000's)
	April-02								
1									
2		Total Company Working Capital Less Non - Utility	8,148	178,763	12,848	(51,737)	(59,225)	(30,735)	58,057
3									
4	128-001	Funded Prop. Ins. Resv	7,364						7,364
5	136	Temp Cash Investment		0					0
6	142-2's, 143-51's, 143-56's, 143-99	Mdse. Accts Rec.		303					303
7	144-200	Mdse Uncollect. Res.		(138)					(138)
8	143-6,7,8's	Loans To Employees & Retirees		813					813
9	155-1's	Mdse. Inventory		0					0
10	158	Environmental Allowance		82					82
11	254-100,101,102,103,104,105,106,107	Environmental Allowance & Deferred Gain						(677)	(677)
12	171	Interest & Div. Rec.		128					128
13	174-511	Current Unrealized Gain On Forward Contract		0					0
14	182-401	Third Floor Corp. Office			3,430				3,430
15	182-500,501,502,503	Fuel, Cons. Cap., Envir. Under Recovery			0				0
16	182-511	Primary Contracts Ineffectiveness			0				0
17	228-100	Prop. Ins. Resv(Funded)				(7,364)			(7,364)
18	229-101	Accrued Provision For Refund				(4,631)			(4,631)
19	242-511	Non-Current Unrealized Loss On Forward Contract					0		0
20	253-511	Current Unrealized Loss On Forward Contract						0	0
21	253-823,824	Mdse Deferred Rev						(51)	(51)
22	254-917	Sale Of Rail Cars						(556)	(556)
23		TOTAL ADJUSTED WORKING CAPITAL	784	177,575	9,418	(39,742)	(59,225)	(29,451)	59,354
24									
25	UPS								
26									
27	151-100,330,151-23150	Fuel Stock		3,894					3,894
28	154-00004	Other Material & Supplies		1,375					1,375
29	165	Prepayments		120					120
30	Calculated	Other Working Capital	125	1,475	1,332	(1,463)	(1,299)	(4,686)	(4,516)
31									
32		TOTAL COMPANY ADJUSTED WORKING CAPITAL NET OF UPS	659	170,711	8,086	(38,279)	(57,926)	(24,765)	58,481
33									
34		Jurisdictional Factor	0.9620637	0.9745711	0.9685877	0.9813997	0.9815282	0.9641833	
35									
36		JURISDICTIONAL ADJUSTED WORKING CAPITAL	634	166,370	7,832	(37,567)	(56,856)	(23,878)	56,535
37									

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FLORIDA PUBLIC SERVICE COMMISSION

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

Type of Data Shown:
 XX Projected Test Year Ended 06/31/03
 XX Prior Year Ended 05/31/02
 Historical Year Ended 12/31/00
 Witness: R. R. Labrato

COMPANY: GULF POWER COMPANY (000's)

DOCKET NO.: 010949-EI

Line No.	May-02 Account No.	Current Month Account Name	(1)	(2)	(3)	(4)	(5)	(6)	(7)
			Other Property & Investments 121 - 128 Less 123's	Current Assets 131 - 174	Deferred Debits 182 - 188 Less 182 - 3's	Operating Reserves 228 - 229	Current Liabilities 232 - 242 Less 235, 238-100	Deferred Credits 252 - 254 Less 254-2's	Total (000's)
1									
2		Total Company Working Capital Less Non - Utility	8,151	186,478	12,924	(53,411)	(66,785)	(30,734)	56,618
3									
4	128-001	Funded Prop. Ins. Resv	7,364						7,364
5	136	Temp Cash Investment		0					0
6	142-2's, 143-51's, 143-56's, 143-99	Mdse. Accts Rec.		277					277
7	144-200	Mdse. Uncollect. Res.		(126)					(126)
8	143-6,7,8's	Loans To Employees & Retirees		813					813
9	155-1's	Mdse. Inventory		0					0
10	158	Environmental Allowance		82					82
11	254-100,101,102,103,104,105,106,107	Environmental Allowance & Deferred Gain						(677)	(677)
12	171	Interest & Div. Rec.		160					160
13	174-511	Current Unrealized Gain On Forward Contract		0					0
14	182-401	Third Floor Corp. Office			0				0
15	182-500,501,502,503	Fuel, Cons. Cap., Envir. Under Recovery			0				0
16	182-511	Primary Contracts Ineffectiveness			0				0
17	228-100	Prop. Ins. Resv(Funded)				(7,364)			(7,364)
18	229-101	Accrued Provision For Refund				(5,807)			(5,807)
19	242-511	Non-Current Unrealized Loss On Forward Contract					0		0
20	253-511	Current Unrealized Loss On Forward Contract						0	0
21	253-823,824	Mdse Deferred Rev						(47)	(47)
22	254-917	Sale Of Rail Cars						(553)	(553)
23		TOTAL ADJUSTED WORKING CAPITAL	787	185,272	12,924	(40,240)	(66,785)	(29,457)	62,496
24									
25	UPS								
26									
27	151-100,330,151-23150	Fuel Stock		3,367					3,367
28	154-00004	Other Material & Supplies		1,375					1,375
29	165	Prepayments		120					120
30	Calculated	Other Working Capital	126	1,675	1,828	(1,482)	(1,465)	(4,687)	(4,005)
31									
32		TOTAL COMPANY ADJUSTED WORKING CAPITAL NET OF UPS	661	178,735	11,096	(38,758)	(65,320)	(24,770)	61,639
33									
34		Jurisdictional Factor	0.9636914	0.9749853	0.9687275	0.9813974	0.9815217	0.9642309	
35									
36		JURISDICTIONAL ADJUSTED WORKING CAPITAL	637	174,264	10,749	(38,037)	(64,113)	(23,884)	59,616
37									

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FLORIDA PUBLIC SERVICE COMMISSION

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

Type of Data Shown:
 XX Projected Test Year Ended 05/31/03
 ___ Prior Year Ended 05/31/02
 ___ Historical Year Ended 12/31/00
 Witness: R. R. Labrato

COMPANY: GULF POWER COMPANY (000's)

DOCKET NO.: 010949-EI

Line No.	June-02 Account No.	Current Month Account Name	(1) Other Property & Investments 121 - 128 Less 123's	(2) Current Assets 131 - 174	(3) Deferred Debits 182 - 188 Less 182 - 3's	(4) Operating Reserves 228 - 229	(5) Current Liabilities 232 - 242 Less 235, 236-100	(6) Deferred Credits 252 - 254 Less 254-2's	(7) Total (000's)
1									
2		Total Company Working Capital Less Non - Utility	8,155	207,158	12,835	(53,935)	(78,039)	(30,669)	65,503
3									
4	128-001	Funded Prop. Ins. Resv	7,364						7,364
5	142-2's, 143-51's, 143-56's, 143-99	Misce. Accts Rec.		252					252
6	144-200	Misce Uncollect. Res.		(114)					(114)
7	143-6,7,8's	Loans To Employees & Retirees		813					813
8	158	Environmental Allowance		82					82
9	254-100,101,102,103,104,105,106,107	Environmental Allowance & Deferred Gain						(677)	(677)
10	171	Interest & Div. Rec.		192					192
11	174-511	Current Unrealized Gain On Forward Contract		0					0
12	228-100	Prop. Ins. Resv(Funded)				(7,364)			(7,364)
13	229-101	Accrued Provision For Refund				(5,833)			(5,833)
14	253-823,824	Misce Deferred Rev						(43)	(43)
15	254-917	Sale Of Rail Cars						(550)	(550)
16		TOTAL ADJUSTED WORKING CAPITAL	791	205,931	12,835	(40,738)	(78,039)	(29,399)	71,381
17									
18		UPS							
19									
20	151-100,330,151-23150	Fuel Stock		2,919					2,919
21	154-00004	Other Material & Supplies		1,375					1,375
22	165	Prepayments		120					120
23	Calculated	Other Working Capital	126	2,116	1,816	(1,500)	(1,712)	(4,678)	(4,414)
24									
25		TOTAL COMPANY ADJUSTED WORKING CAPITAL NET OF UPS	665	199,401	11,019	(39,238)	(76,327)	(24,721)	70,799
26									
27		Jurisdictional Factor	0.962406	0.975617	0.9687812	0.9813956	0.9815269	0.9642409	
28									
29		JURISDICTIONAL ADJUSTED WORKING CAPITAL	640	194,539	10,675	(38,508)	(74,917)	(23,837)	68,592
30									

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FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: GULF POWER COMPANY

(000's)

DOCKET NO.: 010949-EI

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

Type of Data Shown:

XX Projected Test Year Ended 05/31/03

____ Prior Year Ended 05/31/02

____ Historical Year Ended 12/31/00

Witness: R. R. Labrato

Line No.	July-02 Account No.	Current Month Account Name	(1)	(2)	(3)	(4)	(5)	(6)	(7)
			Other Property & Investments 121 - 128 Less 123's	Current Assets 131 - 174	Deferred Debits 182 - 188 Less 182 - 3's	Operating Reserves 228 - 229	Current Liabilities 232 - 242 Less 235, 238-100	Deferred Credits 252 - 254 Less 254-2's	Total (000's)
1									
2	Total Company Working Capital Less Non - Utility		8,158	223,757	12,388	(48,600)	(85,583)	(33,227)	76,893
3									
4	128-001	Funded Prop. Ins. Resv	7,364						7,364
5	142-2's, 143-51's, 143-56's, 143-99	Mdse. Accts Rec.		226					226
6	144-200	Mdse Uncollect. Res.		(102)					(102)
7	143-6,7,8's	Loans To Employees & Retirees		813					813
8	158	Environmental Allowance		82					82
9	254-100,101,102,103,104,105,106,107	Environmental Allowance & Deferred Gain						(677)	(677)
10	171	Interest & Div. Rec.		224					224
11	174-511	Current Unrealized Gain On Forward Contract		0					0
12	228-100	Prop. Ins. Resv(Funded)				(7,364)			(7,364)
13	229-101	Accrued Provision For Refund				0			0
14	253-823,824	Mdse Deferred Rev						(38)	(38)
15	254-917	Sale Of Rail Cars						(547)	(547)
16		TOTAL ADJUSTED WORKING CAPITAL	794	222,514	12,388	(41,236)	(85,583)	(31,965)	76,912
17									
18		UPS							
19									
20	151-100,330,151-23150	Fuel Stock		2,585					2,585
21	154-00004	Other Material & Supplies		1,375					1,375
22	165	Prepayments		120					120
23	Calculated	Other Working Capital	127	2,468	1,752	(1,518)	(1,877)	(5,086)	(4,080)
24									
25	TOTAL COMPANY ADJUSTED WORKING CAPITAL NET OF UPS		667	215,966	10,636	(39,718)	(83,706)	(26,679)	76,966
26									
27	Jurisdictional Factor		0.964018	0.9760379	0.9686912	0.9813938	0.9815186	0.9642472	
28									
29	JURISDICTIONAL ADJUSTED WORKING CAPITAL		643	210,791	10,303	(38,979)	(82,159)	(25,918)	74,681
30									

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FLORIDA PUBLIC SERVICE COMMISSION

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

Type of Data Shown:

Projected Test Year Ended 05/31/03

Prior Year Ended 05/31/02

Historical Year Ended 12/31/00

Witness: R. R. Labrato

COMPANY: GULF POWER COMPANY

(000's)

DOCKET NO.: 010949-EI

Line No.	August-02 Account No.	Current Month Account Name	(1)	(2)	(3)	(4)	(5)	(6)	(7)
			Other Property & Investments 121 - 128 Less 123's	Current Assets 131 - 174	Deferred Debits 182 - 188 Less 182 - 3's	Operating Reserves 228 - 229	Current Liabilities 232 - 242 Less 235, 238-100	Deferred Credits 252 - 254 Less 254-2's	Total (000's)
1									
2	Total Company Working Capital Less Non - Utility		8,161	223,135	12,201	(49,098)	(96,568)	(33,258)	64,573
3									
4	128-001	Funded Prop. Ins. Resv	7,364						7,364
5	142-2's, 143-51's, 143-56's, 143-99	Mdse. Accts Rec.		200					200
6	144-200	Mdse Uncollect. Res.		(90)					(90)
7	143-6,7,8's	Loans To Employees & Retirees		813					813
8	158	Environmental Allowance		82					82
9	254-100,101,102,103,104,105,106,107	Environmental Allowance & Deferred Gain						(677)	(677)
10	171	Interest & Div. Rec.		256					256
11	174-511	Current Unrealized Gain On Forward Contract		0					0
12	228-100	Prop. Ins. Resv(Funded)				(7,364)			(7,364)
13	229-101	Accrued Provision For Refund				0			0
14	253-823,824	Mdse Deferred Rev						(34)	(34)
15	254-917	Sale Of Rail Cars						(543)	(543)
16		TOTAL ADJUSTED WORKING CAPITAL	797	221,874	12,201	(41,734)	(96,568)	(32,004)	64,566
17									
18		UPS							
19									
20	151-100,330,151-23150	Fuel Stock		2,383					2,383
21	154-00004	Other Material & Supplies		1,375					1,375
22	165	Prepayments		120					120
23	Calculated	Other Working Capital	127	2,441	1,726	(1,537)	(2,118)	(5,092)	(3,878)
24									
25	TOTAL COMPANY ADJUSTED WORKING CAPITAL NET OF UPS		670	215,555	10,475	(40,197)	(94,450)	(26,912)	65,141
26									
27	Jurisdictional Factor		0.9626866	0.9760015	0.9686874	0.9813916	0.9815246	0.9641795	
28									
29	JURISDICTIONAL ADJUSTED WORKING CAPITAL		645	210,382	10,147	(39,449)	(92,705)	(25,948)	63,072
30									

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FLORIDA PUBLIC SERVICE COMMISSION

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

Type of Data Shown:
 XX Projected Test Year Ended 05/31/03
 — Prior Year Ended 05/31/02
 — Historical Year Ended 12/31/00
 Witness: R. R. Labrato

COMPANY: GULF POWER COMPANY

(000's)

DOCKET NO.: 010949-EI

Line No.	September-02	Current Month	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	Account No.	Account Name	Other Property & Investments 121 - 129 Less 123's	Current Assets 131 - 174	Deferred Debits 182 - 188 Less 182 - 3's	Operating Reserves 228 - 229	Current Liabilities 232 - 242 Less 235, 238-100	Deferred Credits 252 - 254 Less 254-2's	Total (000's)
1									
2		Total Company Working Capital Less Non - Utility	8,165	209,375	12,014	(49,596)	(84,635)	(33,276)	62,047
3									
4	128-001	Funded Prop. Ins. Resv	7,364						7,364
5	142-2's, 143-51's, 143-56's, 143-99	Misc. Accts Rec.		175					175
6	144-200	Misc Uncollect. Res.		(78)					(78)
7	143-6,7,8's	Loans To Employees & Retirees		813					813
8	158	Environmental Allowance		82					82
9	254-100,101,102,103,104,105,106,107	Environmental Allowance & Deferred Gain						(677)	(677)
10	171	Interest & Div. Rec.		288					288
11	174-511	Current Unrealized Gain On Forward Contract		0					0
12	228-100	Prop. Ins. Resv(Funded)				(7,364)			(7,364)
13	229-101	Accrued Provision For Refund				0			0
14	253-823,824	Misc Deferred Rev						(30)	(30)
15	254-917	Sale Of Rail Cars						(540)	(540)
16		TOTAL ADJUSTED WORKING CAPITAL	801	208,095	12,014	(42,232)	(84,635)	(32,029)	62,014
17									
18		UPS							
19									
20	151-100,330,151-23150	Fuel Stock		2,206					2,206
21	154-00004	Other Material & Supplies		1,375					1,375
22	165	Prepayments		120					120
23	Calculated	Other Working Capital	128	2,181	1,700	(1,555)	(1,856)	(5,096)	(3,701)
24									
25		TOTAL COMPANY ADJUSTED WORKING CAPITAL NET OF UPS	673	202,213	10,314	(40,677)	(82,779)	(26,933)	62,811
26									
27		Jurisdictional Factor	0.9628529	0.9758275	0.9687803	0.98139	0.9815171	0.9642075	
28									
29		JURISDICTIONAL ADJUSTED WORKING CAPITAL	648	197,325	9,992	(38,920)	(81,249)	(25,969)	60,827
30									

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FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: GULF POWER COMPANY

(000's)

DOCKET NO.: 010949-EI

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

Type of Data Shown:

XX Projected Test Year Ended 05/31/03

____ Prior Year Ended 05/31/02

____ Historical Year Ended 12/31/00

Witness: R. R. Labrato

Line No.	Account No.	Account Name	(1) Other Property & Investments 121 - 128 Less 123's	(2) Current Assets 131 - 174	(3) Deferred Debits 182 - 188 Less 182 - 3's	(4) Operating Reserves 228 - 229	(5) Current Liabilities 232 - 242 Less 235, 238-100	(6) Deferred Credits 252 - 254 Less 254-2's	(7) Total (000's)
1									
2		October-02 Current Month Total Company Working Capital Less Non - Utility	8,168	199,547	12,012	(50,093)	(81,250)	(33,362)	55,022
3									
4	128-001	Funded Prop. Ins. Resv	7,364						7,364
5	142-2's, 143-51's, 143-56's, 143-99	Mdse. Accts Rec.		149					149
6	144-200	Mdse Uncollect. Res.		(66)					(66)
7	143-6,7,8's	Loans To Employees & Retirees		813					813
8	158	Environmental Allowance		82					82
9	254-100,101,102,103,104,105,106,107	Environmental Allowance & Deferred Gain						(677)	(677)
10	171	Interest & Div. Rec.		320					320
11	174-511	Current Unrealized Gain On Forward Contract		0					0
12	228-100	Prop. Ins. Resv(Funded)				(7,364)			(7,364)
13	229-101	Accrued Provision For Refund				0			0
14	253-823,824	Mdse Deferred Rev						(25)	(25)
15	254-917	Sale Of Rail Cars						(537)	(537)
16		TOTAL ADJUSTED WORKING CAPITAL	804	198,249	12,012	(42,729)	(81,250)	(32,123)	54,963
17									
18		UPS							
19									
20	151-100,330,151-23150	Fuel Stock		2,447					2,447
21	154-00004	Other Material & Supplies		1,375					1,375
22	165	Prepayments		120					120
23	Calculated	Other Working Capital	128	1,928	1,699	(1,573)	(1,782)	(5,111)	(3,942)
24									
25		TOTAL COMPANY ADJUSTED WORKING CAPITAL NET OF UPS	676	192,379	10,313	(41,156)	(79,468)	(27,012)	55,732
26									
27		Jurisdictional Factor	0.9630178	0.9754443	0.9686803	0.9813879	0.9815146	0.9642011	
28									
29		JURISDICTIONAL ADJUSTED WORKING CAPITAL	651	187,855	9,990	(40,390)	(77,999)	(26,045)	53,862
30									

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FLORIDA PUBLIC SERVICE COMMISSION

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

Type of Data Shown:
 XX Projected Test Year Ended 05/31/03
 ___ Prior Year Ended 05/31/02
 ___ Historical Year Ended 12/31/00
 Witness: R. R. Labrato

COMPANY: GULF POWER COMPANY

(000's)

DOCKET NO.: 010949-EI

Line No.	November-02		(1)	(2)	(3)	(4)	(5)	(6)	(7)
	Account No.	Account Name	Other Property & Investments 121 - 128 Less 123's	Current Asses 131 - 174	Deferred Debits 182 - 188 Less 182 - 3's	Operating Reserves 226 - 229	Current Liabilities 232 - 242 Less 235, 238-100	Deferred Credits 252 - 254 Less 254-2's	Total (000's)
1									
2	Total Company Working Capital Less Non - Utility		8,172	195,811	11,825	(50,591)	(68,561)	(33,433)	63,223
3									
4	128-001	Funded Prop. Ins. Resv	7,364						7,364
5	142-2's, 143-51's, 143-56's, 143-99	Mdes. Accts Rec.		124					124
6	144-200	Mdes Uncollect. Res.		(54)					(54)
7	143-6,7,8's	Loans To Employees & Retirees		813					813
8	158	Environmental Allowance		82					82
9	254-100,101,102,103,104,105,106,107	Environmental Allowance & Deferred Gain						(677)	(677)
10	171	Interest & Div. Rec.		352					352
11	174-511	Current Unrealized Gain On Forward Contract		0					0
12	228-100	Prop. Ins. Resv(Funded)				(7,364)			(7,364)
13	229-101	Accrued Provision For Refund				0			0
14	253-823,824	Mdse Deferred Rev						(21)	(21)
15	254-917	Sale Of Rail Cars						(534)	(534)
16		TOTAL ADJUSTED WORKING CAPITAL	808	194,494	11,825	(43,227)	(68,561)	(32,201)	63,138
17									
18	UPS								
19									
20	151-100,330,151-23150	Fuel Stock		2,364					2,364
21	154-00004	Other Material & Supplies		1,375					1,375
22	185	Prepayments		120					120
23	Calculated	Other Working Capital	129	1,843	1,673	(1,592)	(1,504)	(5,123)	(3,859)
24									
25	TOTAL COMPANY ADJUSTED WORKING CAPITAL NET OF UPS		679	188,792	10,152	(41,635)	(67,057)	(27,078)	63,853
26									
27	Jurisdictional Factor		0.9631811	0.9754174	0.9687746	0.9814099	0.9815232	0.9642145	
28									
29	JURISDICTIONAL ADJUSTED WORKING CAPITAL		654	184,151	9,835	(40,861)	(65,818)	(26,109)	61,852
30									

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FLORIDA PUBLIC SERVICE COMMISSION

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

Type of Data Shown:
 XX Projected Test Year Ended 05/31/03
 Prior Year Ended 05/31/02
 Historical Year Ended 12/31/00
 Witness: R. R. Labrato

COMPANY: GULF POWER COMPANY

(000's)

DOCKET NO.: 010949-EI

Line No.	December-02 Account No.	Current Month Account Name	(1)	(2)	(3)	(4)	(5)	(6)	(7)
			Other Property & Investments 121 - 128 Less 123's	Current Assets 131 - 174	Deferred Debts 182 - 188 Less 182 - 3's	Operating Reserves 228 - 229	Current Liabilities 232 - 242 Less 235, 238-100	Deferred Credits 252 - 254 Less 254-2's	Total (000's)
1									
2	Total Company Working Capital Less Non - Utility		10,126	196,799	11,317	(51,089)	(64,408)	(33,454)	69,291
3									
4	128-001	Funded Prop. Ins. Resv	9,315						9,315
5	142-2's, 143-51's, 143-56's, 143-99	Mdse. Accts Rec.		98					98
6	144-200	Mdse Uncollect. Res.		(45)					(45)
7	143-6,7,8's	Loans To Employees & Retirees		813					813
8	158	Environmental Allowance		82					82
9	254-100,101,102,103,104,105,106,107	Environmental Allowance & Deferred Gain						(677)	(677)
10	171	Interest & Div. Rec.		0					0
11	174-511	Current Unrealized Gain On Forward Contract		0					0
12	228-100	Prop. Ins. Resv(Funded)				(9,315)			(9,315)
13	229-101	Accrued Provision For Refund				0			0
14	253-823,824	Mdse Deferred Rev						(17)	(17)
15	254-917	Sale Of Rail Cars						(530)	(530)
16		TOTAL ADJUSTED WORKING CAPITAL	811	195,851	11,317	(41,774)	(64,408)	(32,230)	69,567
17									
18		UPS							
19									
20	151-100,330,151-23150	Fuel Stock		2,512					2,512
21	154-00004	Other Material & Supplies		1,375					1,375
22	165	Prepayments		120					120
23	Calculated	Other Working Capital	129	1,843	1,601	(1,538)	(1,413)	(5,128)	(4,007)
24									
25	TOTAL COMPANY ADJUSTED WORKING CAPITAL NET OF UPS		682	190,001	9,716	(40,236)	(62,995)	(27,102)	70,066
26									
27	Jurisdictional Factor		0.9618768	0.9753949	0.9687114	0.9813848	0.9815223	0.9642093	
28									
29	JURISDICTIONAL ADJUSTED WORKING CAPITAL		656	185,326	9,412	(39,487)	(61,831)	(26,132)	67,944
30									

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FLORIDA PUBLIC SERVICE COMMISSION

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

Type of Data Shown:
 XX Projected Test Year Ended 05/31/03
 Prior Year Ended 05/31/02
 Historical Year Ended 12/31/00
 Witness: R. R. Labrato

COMPANY: GULF POWER COMPANY

(000's)

DOCKET NO.: 010949-EI

Line No.	January-03		(1)	(2)	(3)	(4)	(5)	(6)	(7)
	Account No.	Account Name	Other Property & Investments 121 - 128 Less 123's	Current Assets 131 - 174	Deferred Debts 182 - 188 Less 182 - 3's	Operating Reserves 228 - 229	Current Liabilities 232 - 242 Less 235, 238-100	Deferred Credits 252 - 254 Less 254-2's	Total (000's)
2	Total Company Working Capital Less Non - Utility		10,129	214,237	11,636	(51,572)	(65,019)	(36,244)	83,167
4	128-001	Funded Prop. Ins. Resv	9,315						9,315
5	142-2's, 143-51's, 143-56's, 143-99	Mdse. Accts Rec.		92					92
6	144-200	Mdse Uncollect. Res.		(42)					(42)
7	143-6,7,8's	Loans To Employees & Retirees		813					813
8	158	Environmental Allowance		82					82
9	254-100,101,102,103,104,105,106,107	Environmental Allowance & Deferred Gain						(677)	(677)
10	171	Interest & Div. Rec.		40					40
11	174-511	Current Unrealized Gain On Forward Contract		0					0
12	228-100	Prop. Ins. Resv(Funded)				(9,315)			(9,315)
13	229-101	Accrued Provision For Refund				0			0
14	253-823,824	Mdse Deferred Rev						(16)	(16)
15	254-917	Sale Of Rail Cars						(527)	(527)
16	TOTAL ADJUSTED WORKING CAPITAL		814	213,252	11,636	(42,257)	(65,019)	(35,024)	83,402
18	UPS								
20	151-100,330,151-23150	Fuel Stock		2,576					2,576
21	154-00004	Other Material & Supplies		1,375					1,375
22	165	Prepayments		149					149
23	Calculated	Other Working Capital	130	2,102	1,646	(1,556)	(1,426)	(5,572)	(4,100)
25	TOTAL COMPANY ADJUSTED WORKING CAPITAL NET OF UPS		684	207,050	9,990	(40,701)	(63,593)	(29,452)	83,978
27	Jurisdictional Factor		0.9634503	0.9754794	0.9687688	0.9814009	0.9815231	0.964213	
29	JURISDICTIONAL ADJUSTED WORKING CAPITAL		659	201,973	9,678	(39,944)	(62,418)	(28,398)	81,550

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FLORIDA PUBLIC SERVICE COMMISSION

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

Type of Data Shown:
 XX Projected Test Year Ended 05/31/03
 Prior Year Ended 05/31/02
 Historical Year Ended 12/31/00
 Witness: R. R. Labrato

COMPANY: GULF POWER COMPANY

(000's)

DOCKET NO.: 010849-EI

Line No.	February-03		(1)	(2)	(3)	(4)	(5)	(6)	(7)
	Account No.	Current Month Account Name	Other Property & Investments 121 - 128 Less 123's	Current Assets 131 - 174	Deferred Debits 182 - 188 Less 182 - 3's	Operating Reserves 228 - 229	Current Liabilities 232 - 242 Less 235, 238-100	Deferred Credits 252 - 254 Less 254-2's	Total (000's)
1									
2		Total Company Working Capital Less Non - Utility	10,133	212,810	11,450	(52,056)	(70,699)	(36,332)	75,306
3									
4	128-001	Funded Prop. Ins. Resv	9,315						9,315
5	142-2's, 143-51's, 143-56's, 143-99	Mdse. Accts Rec.		86					86
6	144-200	Mdse Uncollect. Res.		(39)					(39)
7	143-6,7,8's	Loans To Employees & Retirees		813					813
8	158	Environmental Allowance		82					82
9	254-100,101,102,103,104,105,106,107	Environmental Allowance & Deferred Gain						(677)	(677)
10	171	Interest & Div. Rec.		80					80
11	174-511	Current Unrealized Gain On Forward Contract		0					0
12	228-100	Prop. Ins. Resv(Funded)				(9,315)			(9,315)
13	229-101	Accrued Provision For Refund				0			0
14	253-823,824	Mdse Deferred Rev						(15)	(15)
15	254-917	Sale Of Rail Cars						(524)	(524)
16		TOTAL ADJUSTED WORKING CAPITAL	818	211,788	11,450	(42,741)	(70,699)	(35,116)	75,500
17									
18		UPS							
19									
20	151-100,330,151-23150	Fuel Stock		2,630					2,630
21	154-00004	Other Material & Supplies		1,375					1,375
22	165	Prepayments		149					149
23	Calculated	Other Working Capital	131	2,006	1,620	(1,574)	(1,551)	(5,587)	(4,154)
24									
25		TOTAL COMPANY ADJUSTED WORKING CAPITAL NET OF UPS	687	205,628	9,830	(41,167)	(69,148)	(29,529)	76,301
26									
27		Jurisdictional Factor	0.9636099	0.9753195	0.9686673	0.9813929	0.9815324	0.9642385	
28									
29		JURISDICTIONAL ADJUSTED WORKING CAPITAL	662	200,553	9,522	(40,401)	(67,671)	(28,473)	73,992
30									

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FLORIDA PUBLIC SERVICE COMMISSION

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

Type of Data Show:
 XX Projected Test Year Ended 05/31/03
 ___ Prior Year Ended 05/31/02
 ___ Historical Year Ended 12/31/00
 Witness: R. R. Labrato

COMPANY: GULF POWER COMPANY

(000's)

DOCKET NO.: 010948-EI

Line No.	March-03		(1)	(2)	(3)	(4)	(5)	(6)	(7)
	Account No.	Account Name	Other Property & Investments 121 - 128 Less 123's	Current Assets 131 - 174	Deferred Debits 182 - 188 Less 182 - 3's	Operating Reserves 228 - 229	Current Liabilities 232 - 242 Less 235, 238-100	Deferred Credits 252 - 254 Less 254-2's	Total (000's)
1									
2	Total Company Working Capital Less Non - Utility		10,136	201,667	11,263	(52,539)	(68,721)	(36,469)	65,337
3									
4	128-001	Funded Prop. Ins. Resv	9,315						9,315
5	142-2's, 143-51's, 143-56's, 143-99	Mdse. Accts Rec.		80					80
6	144-200	Mdse Uncollect. Res.		(36)					(36)
7	143-6,7,8's	Loans To Employees & Retirees		813					813
8	158	Environmental Allowance		82					82
9	254-100,101,102,103,104,105,106,107	Environmental Allowance & Deferred Gain						(677)	(677)
10	171	Interest & Div. Rec.		120					120
11	174-511	Current Unrealized Gain On Forward Contract		0					0
12	228-100	Prop. Ins. Resv(Funded)				(9,315)			(9,315)
13	229-101	Accrued Provision For Refund				0			0
14	253-823,824	Mdse Deferred Rev						(14)	(14)
15	254-917	Sale Of Rail Cars						(520)	(520)
16		TOTAL ADJUSTED WORKING CAPITAL	821	200,608	11,263	(43,224)	(68,721)	(35,258)	65,489
17									
18		UPS							
19									
20	151-100,330,151-23150	Fuel Stock		2,745					2,745
21	154-00004	Other Material & Supplies		1,375					1,375
22	165	Prepayments		149					149
23	Calculated	Other Working Capital	131	1,773	1,593	(1,592)	(1,507)	(5,610)	(4,269)
24									
25	TOTAL COMPANY ADJUSTED WORKING CAPITAL NET OF UPS		690	194,566	9,670	(41,632)	(67,214)	(29,648)	66,432
26									
27	Jurisdictional Factor		0.9637681	0.975119	0.968666	0.9814085	0.9815217	0.9642472	
28									
29	JURISDICTIONAL ADJUSTED WORKING CAPITAL		665	189,725	9,367	(40,858)	(65,972)	(28,588)	64,339
30									

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FLORIDA PUBLIC SERVICE COMMISSION

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

Type of Data Shown:
 XX Projected Test Year Ended 05/31/03
 Prior Year Ended 05/31/02
 Historical Year Ended 12/31/00
 Witness: R. R. Labralo

COMPANY: GULF POWER COMPANY

(000's)

DOCKET NO.: 010949-EI

Line No.	Account No.	Account Name	(1) Other Property & Investments 121 - 128 Less 123's	(2) Current Assets 131 - 174	(3) Deferred Debits 182 - 188 Less 182 - 3's	(4) Operating Reserves 228 - 229	(5) Current Liabilities 232 - 242 Less 235, 238-100	(6) Deferred Credits 252 - 254 Less 254-2's	(7) Total (000's)
1		April-03		Current Month					
2		Total Company Working Capital Less Non - Utility	10,140	203,720	11,260	(53,022)	(66,166)	(36,584)	69,348
3									
4	128-001	Funded Prop. Ins. Resv	9,315						9,315
5	142-2's, 143-51's, 143-56's, 143-99	Mdse. Accts Rec.		73					73
6	144-200	Mdse Uncollect. Res.		(33)					(33)
7	143-6,7,8's	Loans To Employees & Retirees		813					813
8	158	Environmental Allowance		82					82
9	254-100,101,102,103,104,105,106,107	Environmental Allowance & Deferred Gain						(677)	(677)
10	171	Interest & Div. Rec.		160					160
11	174-511	Current Unrealized Gain On Forward Contract		0					0
12	228-100	Prop. Ins. Resv(Funded)				(9,315)			(9,315)
13	229-101	Accrued Provision For Refund				0			0
14	253-823,824	Mdse Deferred Rev						(12)	(12)
15	254-917	Sale Of Rail Cars						(517)	(517)
16		TOTAL ADJUSTED WORKING CAPITAL	625	202,625	11,260	(43,707)	(66,166)	(35,378)	69,459
17									
18		UPS							
19									
20	151-100,330,151-23150	Fuel Stock		3,093					3,093
21	154-00004	Other Material & Supplies		1,375					1,375
22	165	Prepayments		149					149
23	Calculated	Other Working Capital	132	1,756	1,593	(1,609)	(1,451)	(5,629)	(4,617)
24									
25		TOTAL COMPANY ADJUSTED WORKING CAPITAL NET OF UPS	693	196,252	9,667	(42,098)	(64,715)	(29,749)	70,050
26									
27		Jurisdictional Factor	0.963925	0.9750015	0.9687597	0.9814005	0.981519	0.9642341	
28									
29		JURISDICTIONAL ADJUSTED WORKING CAPITAL	668	191,346	9,365	(41,315)	(63,519)	(28,685)	67,060
30									

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FLORIDA PUBLIC SERVICE COMMISSION

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

Type of Data Shown:
 XX Projected Test Year Ended 05/31/03
 _____ Prior Year Ended 05/31/02
 _____ Historical Year Ended 12/31/00
 Witness: R. R. Labrato

COMPANY: GULF POWER COMPANY

(000's)

DOCKET NO.: 010949-EI

Line No.	May-03		(1)	(2)	(3)	(4)	(5)	(6)	(7)
	Account No.	Account Name	Other Property & Investments 121 - 128 Less 123's	Current Assets 131 - 174	Deferred Debits 182 - 188 Less 182 - 3's	Operating Reserves 228 - 229	Current Liabilities 232 - 242 Less 235, 238-100	Deferred Credits 252 - 254 Less 254-2's	Total (000's)
1									
2	Total Company Working Capital Less Non - Utility		10,143	214,063	11,074	(53,506)	(68,083)	(36,656)	77,035
3									
4	128-001	Funded Prop. Ins. Resv	9,315						9,315
5	142-2's, 143-51's, 143-56's, 143-89	Mdse. Accts Rec.		67					67
6	144-200	Mdse Uncollect. Res.		(30)					(30)
7	143-6,7,8's	Loans To Employees & Retirees		813					813
8	158	Environmental Allowance		82					82
9	254-100,101,102,103,104,105,106,107	Environmental Allowance & Deferred Gain						(677)	(677)
10	171	Interest & Div. Rec.		200					200
11	174-511	Current Unrealized Gain On Forward Contract		0					0
12	228-100	Prop. Ins. Resv(Funded)				(9,315)			(9,315)
13	229-101	Accrued Provision For Refund				0			0
14	253-823,824	Mdse Deferred Rev						(11)	(11)
15	254-917	Sale Of Rail Cars						(513)	(513)
16		TOTAL ADJUSTED WORKING CAPITAL	828	212,931	11,074	(44,191)	(68,083)	(35,455)	77,104
17									
18		UPS							
19									
20	151-100,330,151-23150	Fuel Stock		2,984					2,984
21	154-00004	Other Material & Supplies		1,375					1,375
22	165	Prepayments		149					149
23	Calculated	Other Working Capital	132	1,978	1,567	(1,627)	(1,493)	(5,641)	(4,508)
24									
25	TOTAL COMPANY ADJUSTED WORKING CAPITAL NET OF UPS		696	206,445	9,507	(42,564)	(66,590)	(29,814)	77,680
26									
27	Jurisdictional Factor		0.9626437	0.9753397	0.9687599	0.9813927	0.9815137	0.9642114	
28									
29	JURISDICTIONAL ADJUSTED WORKING CAPITAL		670	201,354	9,210	(41,772)	(65,359)	(28,747)	75,356
30									

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NUCLEAR FUEL BALANCES

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Gulf Power Company

DOCKET NO.: 010949-EI

EXPLANATION: Provide thirteen monthly balances of nuclear fuel accounts 120.1, 120.2, 120.3, 120.4, 120.5, and, 120.6 for the test year, and the prior year if the test year is projected.

Type of Data Shown:
 Projected Test Year Ended 5/31/2003
 Prior Year Ended 05/31/2002
 Historical Year Ended 12/31/2000
 Witness: R.G. Moore

(\$000)

Line No.	Period	(A) Nuclear Fuel In Process 120.1	(B) Nuclear Fuel Stock Account 120.2	(C) Nuclear Fuel Assemblies in Reactor 120.3	(D) Nuclear Fuel Spent Fuel 120.4	(E) Accumulated Provision for Amortization 120.5	(F) Nuclear Fuel Under Capital Leases 120.6	(G) Net Nuclear Fuel (A)+(B)+(C)+(D)-(E)+(F)
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Not applicable. Gulf does not own any nuclear facilities.

Supporting Schedules:

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

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

Type of Data Shown:

___ Projected Test Year Ended 05/31/03

___ Prior Year Ended 05/31/02

XX Historical Year Ended 12/31/00

Witness: R. G. Moore, R. R. Labrato

COMPANY: GULF POWER COMPANY

DOCKET NO.: 010949-EI

Fuel Type	Month	Beginning Balance			Receipts			Fuel Issued to Generation		
		Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit
<u>Plants: Crist, Smith, Scholz, & Daniel</u>										
<u>Coal (Tons)</u>										
1	Dec 99	578,155	18,644	32.247	433,117	13,920	32.139	458,427	15,086	32.908
2	Jan 00	576,666	18,222	31.599	304,263	10,705	35.183	404,143	13,435	33.243
3	Feb 00	477,746	15,526	32.498	361,071	12,107	33.531	372,344	12,283	32.988
4	Mar 00	466,465	15,350	32.907	427,393	16,163	37.818	302,380	10,796	35.703
5	Apr 00	587,642	20,583	35.026	410,747	14,674	35.725	330,434	11,674	35.329
6	May 00	667,955	23,583	35.306	412,427	15,089	36.586	475,172	16,993	35.762
7	Jun 00	605,210	21,679	35.821	432,638	15,756	36.418	481,105	17,398	36.163
8	Jul 00	548,184	19,778	36.079	392,538	14,619	37.242	497,705	18,122	36.411
9	Aug 00	443,017	16,275	36.737	497,147	17,736	35.676	520,809	18,809	36.115
10	Sep 00	419,355	15,202	36.251	400,884	13,504	33.686	438,343	15,263	34.820
11	Oct 00	381,896	13,443	35.201	374,769	13,432	35.841	368,138	12,717	34.544
12	Nov 00	390,283	14,219	36.433	374,928	13,278	35.415	417,888	14,973	35.830
13	Dec 00	347,323	12,524	36.059	437,660	14,344	32.774	502,472	17,225	34.281
14	Total	6,489,897	225,028		5,259,582	185,327		5,569,360	194,774	
15	13 Month Average	499,223	17,310	34.674	404,583	14,256	35.236	428,412	14,983	34.973

FLORIDA PUBLIC SERVICE COMMISSION

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

Type of Data Shown:

___ Projected Test Year Ended 05/31/03

___ Prior Year Ended 05/31/02

XX Historical Year Ended 12/31/00

Witness: R. G. Moore, R. R. Labrato

COMPANY: GULF POWER COMPANY

DOCKET NO.: 010949-EI

		Fuel Issued (Other)			Inventory Adjustments			Ending Balance		
		Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit
<u>Plants: Crist, Smith, Scholz, & Daniel</u>										
<u>Coal (Tons)</u>										
1	Dec 99	0	0	0.000	23,821	744	31.233	576,666	18,222	31.599
2	Jan 00	0	0	0.000	960	34	35.417	477,746	15,526	32.498
3	Feb 00	0	0	0.000	(8)	0	0.000	466,465	15,350	32.907
4	Mar 00	0	0	0.000	(3,837)	(134)	34.923	587,642	20,583	35.026
5	Apr 00	0	0	0.000	0	0	0.000	667,955	23,583	35.306
6	May 00	0	0	0.000	0	0	0.000	605,210	21,679	35.821
7	Jun 00	0	0	0.000	(8,559)	(259)	30.261	548,184	19,778	36.079
8	Jul 00	0	0	0.000	0	0	0.000	443,017	16,275	36.737
9	Aug 00	0	0	0.000	0	0	0.000	419,355	15,202	36.251
10	Sep 00	0	0	0.000	0	0	0.000	381,896	13,443	35.201
11	Oct 00	0	0	0.000	1,756	61	34.738	390,283	14,219	36.433
12	Nov 00	0	0	0.000	0	0	0.000	347,323	12,524	36.059
13	Dec 00	0	0	0.000	0	0	0.000	282,511	9,643	34.133
14	Total	0	0		14,133	446		6,194,253	216,027	
15	13 Month Average	0	0	0.000	1,087	34	31.279	476,481	16,617	34.875

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FLORIDA PUBLIC SERVICE COMMISSION

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

Type of Data Shown:

____ Projected Test Year Ended 05/31/03

XX Prior Year Ended 05/31/02

____ Historical Year Ended 12/31/00

Witness: R. G. Moore, R. R. Labrato

COMPANY: GULF POWER COMPANY

DOCKET NO.: 010949-EI

Fuel Type	Month	Beginning Balance			Receipts			Fuel Issued to Generation		
		Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit
<u>Plants: Crist, Smith Scholz, & Daniel</u>										
<u>Coal (Tons)</u>										
1	May 01	757,908	27,640	36.469	345,159	12,973	37.586	379,328	13,893	36.625
2	Jun 01	723,741	26,719	36.918	430,729	16,282	37.801	449,469	16,691	37.135
3	Jul 01	705,000	26,310	37.319	457,164	17,308	37.859	471,665	17,665	37.452
4	Aug 01	690,500	25,954	37.587	450,047	17,030	37.840	466,047	17,536	37.627
5	Sep 01	674,500	25,448	37.729	448,805	16,958	37.785	458,806	17,278	37.659
6	Oct 01	664,500	25,128	37.815	423,056	15,958	37.721	414,057	15,595	37.664
7	Nov 01	673,500	25,490	37.847	374,048	14,038	37.530	366,049	13,760	37.591
8	Dec 01	681,500	25,768	37.811	388,004	14,590	37.603	384,757	14,467	37.600
9	Jan 02	684,748	25,891	37.811	409,810	15,580	38.018	405,059	15,245	37.636
10	Feb 02	689,500	26,226	38.036	359,106	13,738	38.256	327,988	12,529	38.200
11	Mar 02	720,619	27,434	38.070	340,510	13,017	38.228	328,192	12,557	38.261
12	Apr 02	732,937	27,893	38.056	310,349	11,797	38.012	310,935	11,788	37.911
13	May 02	732,353	27,903	38.100	411,612	15,722	38.196	424,099	16,117	38.003
14	Total	9,131,306	343,804		5,148,399	194,991		5,186,451	195,121	
15	13 Month Average	702,408	26,446	37.651	396,031	14,999	37.874	398,958	15,009	37.621

Adjustment is due to rounding

***In transit \$ include Gulf's portion of Plant Scherer.

FLORIDA PUBLIC SERVICE COMMISSION

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

Type of Data Shown:

___ Projected Test Year Ended 05/31/03

XX Prior Year Ended 05/31/02

___ Historical Year Ended 12/31/00

Witness: R. G. Moore, R. R. Labrato

COMPANY: GULF POWER COMPANY

DOCKET NO.: 010949-EI

		Fuel Issued (Other)			Inventory Adjustments			Ending Balance			***In-Transit	End. Bal.
		Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit	(\$000)	(\$000)
<u>Plants: Crist, Smith Scholz, & Daniel</u>												
<u>Coal (Tons)</u>												
1	May 01	0	0	0.000	2	(1)	0.000	723,741	26,719	36.918	14,628	41,347
2	Jun 01	0	0	0.000	(1)	0	0.000	705,000	26,310	37.319	13,596	39,906
3	Jul 01	0	0	0.000	1	1	0.000	690,500	25,954	37.587	13,592	39,546
4	Aug 01	0	0	0.000	0	0	0.000	674,500	25,448	37.729	14,036	39,484
5	Sep 01	0	0	0.000	1	0	0.000	664,500	25,128	37.815	12,622	37,750
6	Oct 01	0	0	0.000	1	(1)	0.000	673,500	25,490	37.847	13,651	39,141
7	Nov 01	0	0	0.000	1	0	0.000	681,500	25,768	37.811	11,318	37,086
8	Dec 01	0	0	0.000	1	0	0.000	684,748	25,891	37.811	11,415	37,306
9	Jan 02	0	0	0.000	1	0	0.000	689,500	26,226	38.036	15,829	42,055
10	Feb 02	0	0	0.000	1	(1)	0.000	720,619	27,434	38.070	16,416	43,850
11	Mar 02	0	0	0.000	0	(1)	0.000	732,937	27,893	38.056	14,044	41,937
12	Apr 02	0	0	0.000	2	1	0.000	732,353	27,903	38.100	15,026	42,929
13	May 02	0	0	0.000	0	1	0.000	719,866	27,509	38.214	14,515	42,024
14	Total	0	0		10	(1)		9,093,264	343,673		180,688	524,361
15	13 Month Average	0	0	0.000	1	(0)	0.000	699,482	26,436	37.794	13,899	40,335

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FLORIDA PUBLIC SERVICE COMMISSION

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

Type of Data Shown:

Projected Test Year Ended 05/31/03

Prior Year Ended 05/31/02

Historical Year Ended 12/31/00

Witness: R. G. Moore, R. R. Labrato

COMPANY: GULF POWER COMPANY

DOCKET NO.: 010949-EI

Fuel Type	Month	Beginning Balance			Receipts			Fuel Issued to Generation		
		Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit
<u>Plants: Crist, Smith, Scholz, & Daniel</u>										
<u>Coal (Tons)</u>										
1	May 02	732,353	27,903	38.100	411,612	15,723	38.198	424,099	16,117	38.002
2	Jun 02	719,866	27,509	38.214	433,960	16,603	38.260	448,575	17,097	38.114
3	Jul 02	705,251	27,015	38.306	458,228	17,564	38.330	472,979	18,072	38.210
4	Aug 02	690,500	26,508	38.389	464,847	17,829	38.355	480,848	18,417	38.300
5	Sep 02	674,500	25,921	38.430	443,648	16,979	38.271	450,577	17,229	38.238
6	Oct 02	667,571	25,669	38.451	441,579	16,867	38.197	433,354	16,539	38.166
7	Nov 02	675,796	25,997	38.468	399,009	15,213	38.127	391,126	14,950	38.224
8	Dec 02	683,679	26,259	38.409	400,781	15,263	38.084	395,816	15,073	38.081
9	Jan 03	688,645	26,450	38.408	433,094	16,701	38.563	432,240	16,574	38.345
10	Feb 03	689,500	26,577	38.545	360,359	13,971	38.770	348,740	13,477	38.644
11	Mar 03	701,122	27,072	38.613	301,147	11,558	38.381	291,561	11,209	38.444
12	Apr 03	710,709	27,421	38.582	295,730	11,367	38.438	286,798	11,047	38.520
13	May 03	719,642	27,740	38.546	415,478	16,013	38.542	416,120	15,967	38.371
14	Total	9,059,134	348,040		5,259,472	201,653		5,272,833	201,768	
15	13 Month Average	696,856	26,772	38.419	404,575	15,512	38.342	405,603	15,521	38.267

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Adjustment due to rounding

*** In transit \$ include Gulf's portion of Plant Scherer.

FLORIDA PUBLIC SERVICE COMMISSION

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

Type of Data Shown:

XX Projected Test Year Ended 05/31/03

___ Prior Year Ended 05/31/02

___ Historical Year Ended 12/31/00

Witness: R. G. Moore, R. R. Labrato

COMPANY: GULF POWER COMPANY

DOCKET NO.: 010949-EI

	Fuel Issued (Other)			Inventory Adjustments			Ending Balance			***In-Transit	End. Bal.	
	Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit	(\$000)	(\$000)	
<u>Plants: Crist, Smith, Scholz, & Daniel</u>												
<u>Coal (Tons)</u>												
1	May 02	0	0	0.000	0	0	0.000	719,866	27,509	38.214	14,215	41,724
2	Jun 02	0	0	0.000	0	0	0.000	705,251	27,015	38.306	13,025	40,040
3	Jul 02	0	0	0.000	0	1	0.000	690,500	26,508	38.389	12,959	39,467
4	Aug 02	0	0	0.000	1	1	0.000	674,500	25,921	38.430	13,219	39,140
5	Sep 02	0	0	0.000	0	(2)	0.000	667,571	25,669	38.451	11,952	37,621
6	Oct 02	0	0	0.000	0	0	0.000	675,796	25,997	38.468	12,825	38,822
7	Nov 02	0	0	0.000	0	0	0.000	683,679	26,259	38.409	10,364	36,623
8	Dec 02	0	0	0.000	1	0	0.000	688,645	26,450	38.408	10,414	36,864
9	Jan 03	0	0	0.000	1	0	0.000	689,500	26,577	38.545	14,649	41,226
10	Feb 03	0	0	0.000	3	1	0.000	701,122	27,072	38.613	15,142	42,214
11	Mar 03	0	0	0.000	1	(1)	0.000	710,709	27,421	38.582	13,161	40,582
12	Apr 03	0	0	0.000	1	(1)	0.000	719,642	27,740	38.546	14,584	42,324
13	May 03	0	0	0.000	0	0	0.000	719,000	27,786	38.646	14,176	41,962
14	Total	0	0		8	(1)		9,045,781	347,924		170,685	
15	13 Month Average	0	0	0.000	1	(0)	0.000	695,829	26,763	38.463	13,130	39,893

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FLORIDA PUBLIC SERVICE COMMISSION

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

Type of Data Shown:
 ___ Projected Test Year Ended 05/31/03
 ___ Prior Year Ended 05/31/02
XX Historical Year Ended 12/31/00
 Witness: R. G. Moore, R. R. Labrato

COMPANY: GULF POWER COMPANY

DOCKET NO.: 010949-EI

Fuel Type	Month	Beginning Balance			Receipts			Fuel Issued to Generation		
		Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit
Plant Scherer										
Coal (Mmbtu's)										
1	Dec 99	1,837,643	3,332	1.813	1,195,084	2,172	1.817	1,095,970	1,989	1.815
2	Jan 00	1,936,757	3,515	1.815	655,273	1,229	1.876	59,904	110	1.836
3	Feb 00	2,532,126	4,634	1.830	464,176	1,072	2.309	283,798	540	1.903
4	Mar 00	2,712,504	5,166	1.905	649,165	1,230	1.895	891,936	1,697	1.903
5	Apr 00	2,469,733	4,699	1.903	766,841	1,484	1.935	767,675	1,467	1.911
6	May 00	2,468,899	4,716	1.910	729,007	1,430	1.962	1,004,246	1,930	1.922
7	Jun 00	2,193,660	4,216	1.922	933,992	1,738	1.861	1,164,147	2,216	1.904
8	Jul 00	1,963,505	3,738	1.904	867,737	1,581	1.822	1,200,475	2,255	1.878
9	Aug 00	1,630,767	3,064	1.879	1,012,486	1,962	1.938	1,151,280	2,189	1.901
10	Sep 00	1,491,973	2,837	1.902	735,657	1,417	1.926	1,152,060	2,200	1.910
11	Oct 00	1,075,570	2,054	1.910	831,100	1,547	1.861	828,950	1,563	1.886
12	Nov 00	1,077,720	2,038	1.891	919,587	1,708	1.857	1,258,342	2,362	1.877
13	Dec 00	738,965	1,384	1.873	856,927	1,682	1.963	1,341,154	2,577	1.921
14	Total	24,129,822	45,393		10,617,032	20,252		12,199,937	23,095	
15	13 Month Average.	<u>1,856,140</u>	<u>3,492</u>	<u>1.881</u>	<u>816,695</u>	<u>1,558</u>	<u>1.908</u>	<u>938,457</u>	<u>1,777</u>	<u>1.894</u>
16	Total Coal Dollars for Crist, Daniel, Scherer, Scholz, & Smith									
17			<u>270,421</u>			<u>205,579</u>			<u>217,869</u>	
18.	13 Month Average		<u>20,802</u>			<u>15,814</u>			<u>16,759</u>	

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FLORIDA PUBLIC SERVICE COMMISSION

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

Type of Data Shown:

___ Projected Test Year Ended 05/31/03

___ Prior Year Ended 05/31/02

XX Historical Year Ended 12/31/00

Witness: R. G. Moore, R. R. Labrato

COMPANY: GULF POWER COMPANY

DOCKET NO.: 010949-EI

Fuel Type	Month	Fuel Issued (Other)			Inventory Adjustments			Ending Balance		
		Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit
<u>Plant Scherer</u>										
<u>Coal (Mmbtu's)</u>										
1	Dec 99	0	0	0.000	0	0	0.000	1,936,757	3,515	1.815
2	Jan 00	0	0	0.000	0	0	0.000	2,532,126	4,634	1.830
3	Feb 00	0	0	0.000	0	0	0.000	2,712,504	5,166	1.905
4	Mar 00	0	0	0.000	0	0	0.000	2,469,733	4,699	1.903
5	Apr 00	0	0	0.000	0	0	0.000	2,468,899	4,716	1.910
6	May 00	0	0	0.000	0	0	0.000	2,193,660	4,216	1.922
7	Jun 00	0	0	0.000	0	0	0.000	1,963,505	3,738	1.904
8	Jul 00	0	0	0.000	0	0	0.000	1,630,767	3,064	1.879
9	Aug 00	0	0	0.000	0	0	0.000	1,491,973	2,837	1.902
10	Sep 00	0	0	0.000	0	0	0.000	1,075,570	2,054	1.910
11	Oct 00	0	0	0.000	0	0	0.000	1,077,720	2,038	1.891
12	Nov 00	0	0	0.000	0	0	0.000	738,965	1,384	1.873
13	Dec 00	0	0	0.000	0	0	0.000	254,738	489	1.920
14	Total	0	0		0	0		22,546,917	42,550	
15	13 Month Average.	0	0	0.000	0	0	0.000	1,734,378	3,273	1.887
16	Total Coal Dollars for Crist, Daniel, Scherer, Scholz, & Smith									
17			<u>0</u>			<u>446</u>			<u>258,577</u>	
18			<u>0</u>			<u>34</u>			<u>19,891</u>	

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FLORIDA PUBLIC SERVICE COMMIS EXPLANATION: Provide conventional fuel account balances in dollars and quantities for each fuel type by month for the test year, and the COMPANY: GULF POWER COMPAN prior year if the test year is projected. Include Natural Gas even though no inventory is carried. (Give Units in Barrels, Tons, or MMCF.)
DOCKET NO.: 010949-EI

Type of Data Shown:
 ___ Projected Test Year Ended 05/31/03
XX Prior Year Ended 05/31/02
 ___ Historical Year Ended 12/31/00
 Witness: R. G. Moore, R. R. Labrato

Fuel Type	Month	Beginning Balance			Receipts			Fuel Issued to Generation		
		Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit
<u>Plant Scherer</u>										
<u>Coal (Mmbtu)</u>										
1	May 01	2,682,349	4,875	1.817	554,170	1,055	1.904	955,547	1,751	1.832
2	Jun 01	2,630,585	4,820	1.832	551,532	1,050	1.904	952,339	1,757	1.845
3	Jul 01	2,545,567	4,696	1.845	551,532	1,053	1.909	1,099,026	2,040	1.856
4	Aug 01	2,375,792	4,410	1.856	763,559	1,395	1.827	1,124,653	2,080	1.849
5	Sep 01	2,398,018	4,434	1.849	551,532	1,053	1.909	1,065,854	1,982	1.860
6	Oct 01	2,238,800	4,165	1.860	554,170	1,060	1.913	557,214	1,042	1.870
7	Nov 01	2,371,409	4,436	1.871	553,554	1,058	1.911	0	0	0.000
8	Dec 01	2,838,593	5,331	1.878	551,532	1,055	1.913	530,359	999	1.884
9	Jan 02	3,019,148	5,687	1.884	297,755	654	2.196	937,849	1,793	1.912
10	Feb 02	2,692,865	5,149	1.912	297,755	654	2.196	1,004,196	1,948	1.940
11	Mar 02	2,377,363	4,612	1.940	299,598	658	2.196	894,928	1,762	1.969
12	Apr 02	2,102,986	4,140	1.969	297,755	655	2.200	873,890	1,745	1.997
13	May 02	1,847,165	3,690	1.998	299,598	659	2.200	883,559	1,790	2.026
14	Total	32,120,640	60,445		6,124,042	12,059		10,879,414	20,689	
15										
16	13 Month Average	2,470,819	4,650	1.882	471,080	928	1.970	836,878	1,591	1.902

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**Adjustment of the ending inventory to true up to Gulf pro rata share of Plant Scherer common pile.

*** Gulf's portion of Plant Scherer's in transit \$'s included on page 4 of 30

FLORIDA PUBLIC SERVICE COMMISSION

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

Type of Data Shown:

___ Projected Test Year Ended 05/31/03

XX Prior Year Ended 05/31/02

___ Historical Year Ended 12/31/00

Witness: R. G. Moore, R. R. Labrato

COMPANY: GULF POWER COMPANY

DOCKET NO.: 010949-EI

Fuel Type	Month	Fuel Issued (Other)			Inventory Adjustments			Ending Balance			***In-Transit	End. Bal.
		Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit	(\$000)	(\$000)
<u>Plant Scherer</u>												
<u>Coal (Mmbtu)</u>												
1	May 01	0	0	0.000	349,613	641	1.834	2,630,585	4,820	1.832	0	4,820
2	Jun 01	0	0	0.000	315,789	583	1.847	2,545,567	4,696	1.845	0	4,696
3	Jul 01	0	0	0.000	377,749	701	1.856	2,375,792	4,410	1.856	0	4,410
4	Aug 01	0	0	0.000	383,164	709	1.851	2,398,018	4,434	1.849	0	4,434
5	Sep 01	0	0	0.000	355,140	660	1.859	2,238,800	4,165	1.860	0	4,165
6	Oct 01	0	0	0.000	135,653	253	1.866	2,371,409	4,436	1.871	0	4,436
7	Nov 01	0	0	0.000	(86,370)	(163)	1.888	2,838,593	5,331	1.878	0	5,331
8	Dec 01	0	0	0.000	159,382	300	1.883	3,019,148	5,687	1.884	0	5,687
9	Jan 02	0	0	0.000	313,811	601	1.916	2,692,865	5,149	1.912	0	5,149
10	Feb 02	0	0	0.000	390,939	757	1.937	2,377,363	4,612	1.940	0	4,612
11	Mar 02	0	0	0.000	320,953	632	1.970	2,102,986	4,140	1.969	0	4,140
12	Apr 02	0	0	0.000	320,314	640	1.999	1,847,165	3,690	1.998	0	3,690
13	May 02	0	0	0.000	285,913	579	2.026	1,549,117	3,138	2.026	0	3,138
14	Total	0	0		3,622,050	6,893		30,987,408	58,708		0	58,708
15												
16	13 Month Average	0	0	0.000	278,619	530	1.903	2,383,647	4,516	1.895	0	4,516

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FLORIDA PUBLIC SERVICE COMMISSION

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

Type of Data Shown:
 Projected Test Year Ended 05/31/03
 Prior Year Ended 05/31/02
 Historical Year Ended 12/31/00
 Witness: R. G. Moore, R. R. Labrato

COMPANY: GULF POWER COMPANY

DOCKET NO.: 010949-EI

Fuel Type	Month	Beginning Balance			Receipts			Fuel Issued to Generation		
		Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit
<u>Plant Scherer</u>										
<u>Coal (Mmbtu)</u>										
1	May 02	1,847,165	3,690	1.998	299,598	659	2.200	883,559	1,790	2.026
2	Jun 02	1,549,117	3,138	2.026	471,941	939	1.990	1,031,480	2,081	2.017
3	Jul 02	1,332,626	2,688	2.017	642,843	1,223	1.902	1,133,776	2,245	1.980
4	Aug 02	1,233,857	2,443	1.980	680,646	1,286	1.889	1,178,962	2,297	1.948
5	Sep 02	1,140,638	2,222	1.948	610,813	1,170	1.915	1,056,990	2,047	1.937
6	Oct 02	1,068,230	2,068	1.936	683,919	1,294	1.892	968,132	1,858	1.919
7	Nov 02	1,104,239	2,119	1.919	578,925	1,120	1.935	777,165	1,495	1.924
8	Dec 02	1,152,902	2,218	1.924	470,822	942	2.001	634,871	1,236	1.947
9	Jan 03	1,212,282	2,359	1.946	581,260	1,145	1.970	797,987	1,559	1.954
10	Feb 03	1,257,625	2,458	1.954	582,843	1,148	1.970	908,014	1,779	1.959
11	Mar 03	1,269,985	2,488	1.959	624,390	1,210	1.938	911,396	1,779	1.952
12	Apr 03	1,331,311	2,599	1.952	277,922	636	2.288	93,453	188	2.012
13	May 03	1,455,172	2,925	2.010	465,617	953	2.047	796,853	1,609	2.019
14	Total	16,955,149	33,415		6,971,539	13,725		11,172,638	21,963	
15										
16	13 Month Average	1,304,242	2,570	1.971	536,272	1,056	1.970	859,434	1,689	1.965

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**Adjustment of the ending inventory to true up to Gulf pro rata share of Plant Scherer common pile.

*** Gulf's portion of Plant Scherer's in transit \$'s included on page 6 of 30.

FLORIDA PUBLIC SERVICE COMMISSION

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

Type of Data Shown:

Projected Test Year Ended 05/31/03

Prior Year Ended 05/31/02

Historical Year Ended 12/31/00

Witness: R. G. Moore, R. R. Labrato

COMPANY: GULF POWER COMPANY

DOCKET NO.: 010949-EI

		Fuel Issued (Other)			Inventory Adjustments			Ending Balance			***In-Transit	End. Bal.
		Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit	(\$000)	(\$000)
<u>Plant Scherer</u>												
<u>Coal (Mmbtu)</u>												
1	May 02	0	0	0.000	285,913	579	2.025	1,549,117	3,138	2.026	0	3,138
2	Jun 02	0	0	0.000	343,048	692	2.017	1,332,626	2,688	2.017	0	2,688
3	Jul 02	0	0	0.000	392,164	777	1.981	1,233,857	2,443	1.980	0	2,443
4	Aug 02	0	0	0.000	405,097	790	1.950	1,140,638	2,222	1.948	0	2,222
5	Sep 02	0	0	0.000	373,769	723	1.934	1,068,230	2,068	1.936	0	2,068
6	Oct 02	0	0	0.000	320,222	615	1.921	1,104,239	2,119	1.919	0	2,119
7	Nov 02	0	0	0.000	246,903	474	1.920	1,152,902	2,218	1.924	0	2,218
8	Dec 02	0	0	0.000	223,429	435	1.947	1,212,282	2,359	1.946	0	2,359
9	Jan 03	0	0	0.000	262,070	513	1.957	1,257,625	2,458	1.954	0	2,458
10	Feb 03	0	0	0.000	337,531	661	1.958	1,269,985	2,488	1.959	0	2,488
11	Mar 03	0	0	0.000	348,332	680	1.952	1,331,311	2,599	1.952	0	2,599
12	Apr 03	0	0	0.000	(60,608)	(122)	2.013	1,455,172	2,925	2.010	0	2,925
13	May 03	0	0	0.000	251,812	508	2.017	1,375,748	2,777	2.019	0	2,777
14	Total	0	0		3,729,682	7,325		16,483,732	32,502		0	32,502
15												
16	13 Month Average	0	0	0.000	286,899	563	1.962	1,267,979	2,500	1.972	0	2,500

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FLORIDA PUBLIC SERVICE COMMISSION

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

Type of Data Shown:
 ___ Projected Test Year Ended 05/31/03
 ___ Prior Year Ended 05/31/02
XX Historical Year Ended 12/31/00
 Witness: R. G. Moore, R. R. Labrato

COMPANY: GULF POWER COMPANY

DOCKET NO.: 010949-EI

Fuel Type	Month	Beginning Balance			Receipts			Fuel Issued to Generation		
		Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit
<u>Plants: Crist, Smith, Scholz, Daniel & Scherer</u>										
<u>#2 Lighter Oil (Bbls)</u>										
1	Dec 99	6,538	130	19.884	998	29	29.058	876	18	20.548
2	Jan 00	6,561	139	21.186	1,030	29	28.155	961	23	23.933
3	Feb 00	6,591	144	21.848	793	32	40.353	972	24	24.691
4	Mar 00	6,364	151	23.727	1,243	40	32.180	452	11	24.336
5	Apr 00	7,064	177	25.057	77	2	25.974	1,628	43	26.413
6	May 00	5,426	134	24.696	1,335	46	34.457	1,664	45	27.043
7	Jun 00	4,963	131	26.395	1,595	55	34.483	303	8	26.403
8	Jul 00	6,447	182	28.230	2,125	75	35.294	1,364	41	30.059
9	Aug 00	7,115	215	30.218	1,907	72	37.756	739	23	31.123
10	Sep 00	8,203	261	31.818	715	31	43.357	1,197	38	31.746
11	Oct 00	7,639	251	32.858	1,507	64	42.468	1,251	42	33.573
12	Nov 00	7,812	269	34.434	1,573	69	43.865	1,074	38	35.382
13	Dec 00	8,234	297	36.070	1,072	46	42.910	779	28	35.944
14	Total	88,957	2,481		15,970	590		13,260	382	
15	13 Month Average	6,843	191	27.912	1,228	45	36.645	1,020	29	28.431

14R

Fuel issued (Other) is oil consumed for purposes other than generation, such as diesel fire pumps, off-road vehicles, forklifts, etc.

**Adjustment of the ending inventory to true up to Gulf's pro rata share of Plant Scherer's common tank and to correct Daniel May burn.

FLORIDA PUBLIC SERVICE COMMISSION

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

Type of Data Shown:

___ Projected Test Year Ended 05/31/03

___ Prior Year Ended 05/31/02

XX Historical Year Ended 12/31/00

Witness: R. G. Moore, R. R. Labrato

COMPANY: GULF POWER COMPANY

DOCKET NO.: 010949-EI

	Fuel Issued (Other)			Inventory Adjustments			Ending Balance			
	Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit	
<u>Plants: Crist, Smith, Scholz, Daniel & Scherer</u>										
<u>#2 Lighter Oil (Bbls)</u>										
1	Dec 99	100	2	20.000	1	0	0.000	6,561	139	21.186
2	Jan 00	39	1	25.641	0	0	0.000	6,591	144	21.848
3	Feb 00	48	1	20.833	0	0	0.000	6,364	151	23.727
4	Mar 00	84	3	35.714	(7)	0	0.000	7,064	177	25.057
5	Apr 00	87	2	22.989	0	0	0.000	5,426	134	24.696
6	May 00	134	4	29.851	0	0	0.000	4,963	131	26.395
7	Jun 00	104	4	38.462	296	8	27.027	6,447	182	28.230
8	Jul 00	93	1	10.753	0	0	0.000	7,115	215	30.218
9	Aug 00	80	3	37.500	0	0	0.000	8,203	261	31.818
10	Sep 00	85	3	35.294	3	0	0.000	7,639	251	32.858
11	Oct 00	83	4	48.193	0	0	0.000	7,812	269	34.434
12	Nov 00	77	3	38.961	0	0	0.000	8,234	297	36.070
13	Dec 00	127	5	39.370	(2)	0	0.000	8,398	310	36.914
14	Total	1,141	36		291	8		90,817	2,661	
15	13 Month Average	88	3	34.091	22	1	45.455	6,986	205	29.344

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FLORIDA PUBLIC SERVICE COMMISSION

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

Type of Data Shown:

___ Projected Test Year Ended 05/31/03

XX Prior Year Ended 05/31/02

___ Historical Year Ended 12/31/00

Witness: R. G. Moore, R. R. Labrato

COMPANY: GULF POWER COMPANY

DOCKET NO.: 010949-EI

Fuel Type	Month	Beginning Balance			Receipts			Fuel Issued to Generation		
		Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit
<u>Plants: Crist, Smith, Scholz, Daniel & Scherer</u>										
<u>#2 Lighter Oil (Bbl's)</u>										
1	May 01	8,474	264	31.155	1,684	53	31.473	1,691	53	31.342
2	Jun 01	8,474	265	31.273	1,683	53	31.491	1,690	53	31.361
3	Jul 01	8,474	265	31.273	1,682	53	31.510	1,690	53	31.361
4	Aug 01	8,474	266	31.391	1,682	53	31.510	1,689	53	31.380
5	Sep 01	8,473	266	31.394	1,681	53	31.529	1,689	53	31.380
6	Oct 01	8,473	267	31.512	1,606	51	31.756	1,614	51	31.599
7	Nov 01	8,473	267	31.512	1,462	46	31.464	1,447	45	31.099
8	Dec 01	8,473	268	31.630	1,681	53	31.529	1,688	53	31.398
9	Jan 02	8,473	268	31.630	1,680	51	30.357	1,688	52	30.806
10	Feb 02	8,473	266	31.394	1,670	50	29.940	1,688	52	30.806
11	Mar 02	8,473	264	31.158	1,501	45	29.980	1,509	46	30.484
12	Apr 02	8,473	262	30.922	1,680	50	29.762	1,688	51	30.213
13	May 02	8,473	261	30.804	1,680	50	29.762	1,687	51	30.231
14	Total	110,153	3,449		21,372	661		21,458	666	
15	13 Month Average	8,473	265	31.319	1,644	51	31.021	1,651	51	30.890

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**Adjustment of the ending inventory to true up to Gulf's pro rata share of Plant Scherer's common tank.

FLORIDA PUBLIC SERVICE COMMISSION

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

Type of Data Shown:

___ Projected Test Year Ended 05/31/03

XX Prior Year Ended 05/31/02

___ Historical Year Ended 12/31/00

Witness: R. G. Moore, R. R. Labrato

COMPANY: GULF POWER COMPANY

DOCKET NO.: 010949-EI

	Fuel Issued (Other)			Inventory Adjustments			Ending Balance			***In-Transit	End. Bal.	
	Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit	(\$000)	(\$000)	
<u>Plants: Crist, Smith, Scholz, Daniel & Scherer</u>												
<u>#2 Lighter Oil (Bbl's)</u>												
1	May 01	0	0	0.000	7	1	0.000	8,474	265	31.273	0	265
2	Jun 01	0	0	0.000	7	0	0.000	8,474	265	31.273	0	265
3	Jul 01	0	0	0.000	8	1	0.000	8,474	266	31.391	0	266
4	Aug 01	0	0	0.000	6	0	0.000	8,473	266	31.394	0	266
5	Sep 01	0	0	0.000	8	1	0.000	8,473	267	31.512	0	267
6	Oct 01	0	0	0.000	8	0	0.000	8,473	267	31.512	0	267
7	Nov 01	0	0	0.000	(15)	0	0.000	8,473	268	31.630	0	268
8	Dec 01	0	0	0.000	7	0	0.000	8,473	268	31.630	0	268
9	Jan 02	0	0	0.000	8	(1)	0.000	8,473	266	31.394	0	266
10	Feb 02	0	0	0.000	18	0	0.000	8,473	264	31.158	0	264
11	Mar 02	0	0	0.000	8	(1)	0.000	8,473	262	30.922	0	262
12	Apr 02	0	0	0.000	8	0	0.000	8,473	261	30.804	0	261
13	May 02	0	0	0.000	7	1	0.000	8,473	261	30.804	0	261
14	Total	0	0		85	2		110,152	3,446		0	3,446
15	13 Month Average	0	0	0.000	7	0	0.000	8,473	265	31.276	0	265

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FLORIDA PUBLIC SERVICE COMMISSION

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

Type of Data Shown:

Projected Test Year Ended 05/31/03

Prior Year Ended 05/31/02

Historical Year Ended 12/31/00

Witness: R. G. Moore, R. R. Labrato

COMPANY: GULF POWER COMPANY

DOCKET NO.: 010949-EI

Fuel Type	Month	Beginning Balance			Receipts			Fuel Issued to Generation		
		Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit
<u>Plants: Crist, Smith, Scholz, Daniel & Scherer</u>										
<u>#2 Lighter Oil (Bbl's)</u>										
1	May 02	8,473	261	30.804	1,680	50	29.762	1,687	51	30.231
2	Jun 02	8,473	261	30.804	1,680	50	29.762	1,687	51	30.231
3	Jul 02	8,473	260	30.686	1,679	50	29.780	1,687	51	30.231
4	Aug 02	8,473	259	30.568	1,679	50	29.780	1,687	51	30.231
5	Sep 02	8,473	258	30.450	1,679	50	29.780	1,687	51	30.231
6	Oct 02	8,473	257	30.332	1,679	50	29.780	1,687	51	30.231
7	Nov 02	8,473	258	30.450	1,679	50	29.780	1,687	51	30.231
8	Dec 02	8,473	257	30.332	1,490	44	29.530	1,498	45	30.040
9	Jan 03	8,473	257	30.332	1,679	54	32.162	1,687	51	30.231
10	Feb 03	8,473	260	30.686	1,644	53	32.238	1,652	51	30.872
11	Mar 03	8,473	261	30.804	1,405	45	32.028	1,418	44	31.030
12	Apr 03	8,473	263	31.040	1,679	54	32.162	1,687	53	31.417
13	May 03	8,473	264	31.158	1,679	54	32.162	1,687	53	31.417
14	Total	110,149	3,376		21,331	654		21,438	654	
15	13 Month Average	8,473	260	30.686	1,641	50	30.469	1,649	50	30.322

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**Adjustment of the ending inventory to true up to Gulf's pro rata share of Plant Scherer's common tank.

Supporting Schedules: B-17b

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

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

Type of Data Shown:

Projected Test Year Ended 05/31/03

Prior Year Ended 05/31/02

Historical Year Ended 12/31/00

Witness: R. G. Moore, R. R. Labrato

COMPANY: GULF POWER COMPANY

DOCKET NO.: 010949-EI

	<u>Fuel Issued (Other)</u>			<u>Inventory Adjustments</u>			<u>Ending Balance</u>			<u>***In-Transit</u>	<u>End. Bal.</u>	
	Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit	(\$000)	(\$000)	
<u>Plants: Crist, Smith, Scholz, Daniel & Scherer</u>												
<u>#2 Lighter Oil (Bbl's)</u>												
1	May 02	0	0	0.000	7	1	0.000	8,473	261	30.804	0	261
2	Jun 02	0	0	0.000	7	0	0.000	8,473	260	30.686	0	260
3	Jul 02	0	0	0.000	8	0	0.000	8,473	259	30.568	0	259
4	Aug 02	0	0	0.000	8	0	0.000	8,473	258	30.450	0	258
5	Sep 02	0	0	0.000	8	0	0.000	8,473	257	30.332	0	257
6	Oct 02	0	0	0.000	8	2	0.000	8,473	258	30.450	0	258
7	Nov 02	0	0	0.000	8	0	0.000	8,473	257	30.332	0	257
8	Dec 02	0	0	0.000	8	1	0.000	8,473	257	30.332	0	257
9	Jan 03	0	0	0.000	8	0	0.000	8,473	260	30.686	0	260
10	Feb 03	0	0	0.000	8	(1)	0.000	8,473	261	30.804	0	261
11	Mar 03	0	0	0.000	13	1	0.000	8,473	263	31.040	0	263
12	Apr 03	0	0	0.000	8	0	0.000	8,473	264	31.158	0	264
13	May 03	0	0	0.000	8	0	0.000	8,473	265	31.276	0	265
14	Total	0	0		107	4		110,149	3,380		0	3,380
15	13 Month Average	0	0	0.000	8	0	0.000	8,473	260	30.686	0	260

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FLORIDA PUBLIC SERVICE COMMISSION

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

Type of Data Shown:

___ Projected Test Year Ended 05/31/03

___ Prior Year Ended 05/31/02

XX Historical Year Ended 12/31/00

Witness: R. G. Moore, R. R. Labrato

COMPANY: GULF POWER COMPANY

DOCKET NO.: 010949-EI

Fuel Type	Month	Beginning Balance			Receipts			Fuel Issued to Generation		
		Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit
<u>Plant Smith</u>										
<u>Combustion Turbine Oil (Bbls)</u>										
1	Dec 99	7,673	202	26.326	111	3	27.027	533	14	26.266
2	Jan 00	7,251	191	26.341	0	0	0.000	1,091	29	26.581
3	Feb 00	6,160	162	26.299	0	0	0.000	425	11	25.882
4	Mar 00	5,735	151	26.330	5	0	0.000	136	4	29.412
5	Apr 00	5,604	147	26.231	1,420	44	30.986	18	0	0.000
6	May 00	7,006	191	27.262	0	0	0.000	4,106	112	27.277
7	Jun 00	2,900	79	27.241	4,765	161	33.788	2,162	68	31.452
8	Jul 00	5,503	172	31.256	3,075	111	36.098	9,211	305	33.113
9	Aug 00	(633)	(22)	34.755	8,524	311	36.485	5,488	201	36.625
10	Sep 00	2,403	88	36.621	5,967	252	42.232	1,221	50	40.950
11	Oct 00	7,149	290	40.565	0	0	0.000	20	1	50.000
12	Nov 00	7,129	289	40.539	1,781	77	43.234	200	8	40.000
13	Dec 00	8,710	358	41.102	1,707	66	38.664	5,293	216	40.809
14	Total	72,590	2,298		27,355	1,025		29,904	1,019	
15	13 Month Average	5,584	177	31.698	2,104	79	37.548	2,300	78	33.913

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FLORIDA PUBLIC SERVICE COMMISSION

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

Type of Data Shown:

___ Projected Test Year Ended 05/31/03

___ Prior Year Ended 05/31/02

XX Historical Year Ended 12/31/00

Witness: R. G. Moore, R. R. Labrato

COMPANY: GULF POWER COMPANY

DOCKET NO.: 010949-EI

	Fuel Issued (Other)			Inventory Adjustments			Ending Balance			
	Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit	
<u>Plant Smith</u>										
<u>Combustion Turbine Oil (Bbls)</u>										
1	Dec 99	0	0	0.000	0	0	0.000	7,251	191	26.341
2	Jan 00	0	0	0.000	0	0	0.000	6,160	162	26.299
3	Feb 00	0	0	0.000	0	0	0.000	5,735	151	26.330
4	Mar 00	0	0	0.000	0	0	0.000	5,604	147	26.231
5	Apr 00	0	0	0.000	0	0	0.000	7,006	191	27.262
6	May 00	0	0	0.000	0	0	0.000	2,900	79	27.241
7	Jun 00	0	0	0.000	0	0	0.000	5,503	172	31.256
8	Jul 00	0	0	0.000	0	0	0.000	(633)	(22)	34.755
9	Aug 00	0	0	0.000	0	0	0.000	2,403	88	36.621
10	Sep 00	0	0	0.000	0	0	0.000	7,149	290	40.565
11	Oct 00	0	0	0.000	0	0	0.000	7,129	289	40.539
12	Nov 00	0	0	0.000	0	0	0.000	8,710	358	41.102
13	Dec 00	0	0	0.000	0	0	0.000	5,124	208	40.593
14	Total	0	0		0	0		70,041	2,304	
15	13 Month Average	0	0	0.000	0	0	0.000	5,388	177	32.851

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FLORIDA PUBLIC SERVICE COMMISSION

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

Type of Data Shown:

___ Projected Test Year Ended 05/31/03

XX Prior Year Ended 05/31/02

___ Historical Year Ended 12/31/00

Witness: R. G. Moore, R. R. Labrato

COMPANY: GULF POWER COMPANY

DOCKET NO.: 010949-EI

Fuel Type	Month	Beginning Balance			Receipts			Fuel Issued to Generation		
		Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit
<u>Plant Smith</u>										
<u>Combustion Turbine Oil (Bbl's)</u>										
1	May 01	8,576	274	31.950	2,513	79	31.437	2,517	80	31.784
2	Jun 01	8,572	273	31.848	1,601	51	31.856	1,602	51	31.836
3	Jul 01	8,572	273	31.848	9,228	292	31.643	9,225	292	31.654
4	Aug 01	8,575	272	31.720	7,240	229	31.630	7,242	229	31.622
5	Sep 01	8,573	272	31.728	1,295	41	31.661	1,296	41	31.636
6	Oct 01	8,571	271	31.618	1,220	39	31.968	1,220	39	31.968
7	Nov 01	8,571	271	31.618	0	0	0.000	0	0	0.000
8	Dec 01	8,571	271	31.618	153	5	32.680	152	5	32.895
9	Jan 02	8,571	271	31.618	686	20	29.155	686	22	32.070
10	Feb 02	8,571	270	31.502	1,067	31	29.054	1,067	33	30.928
11	Mar 02	8,571	268	31.268	457	13	28.447	457	14	30.635
12	Apr 02	8,571	268	31.268	762	23	30.184	762	24	31.497
13	May 02	8,572	267	31.148	305	9	29.509	305	9	29.509
14	TOTAL	111,437	3,521		26,527	832		26,531	839	
15	13 Month Average	8,572	271	31.615	2,041	64	31.358	2,041	65	31.848

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Adjustment is due to rounding

Supporting Schedules: B-17b

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

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

Type of Data Shown:

___ Projected Test Year Ended 05/31/03

XX Prior Year Ended 05/31/02

___ Historical Year Ended 12/31/00

Witness: R. G. Moore, R. R. Labrato

COMPANY: GULF POWER COMPANY

DOCKET NO.: 010949-EI

	Fuel Issued (Other)			Inventory Adjustments			Ending Balance			***In-Transit	End. Bal.	
	Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit	(\$000)	(\$000)	
<u>Plant Smith</u>												
<u>Combustion Turbine Oil (Bbl's)</u>												
1	May 01	0	0	0.000	0	0	0.000	8,572	273	31.848	0	273
2	Jun 01	0	0	0.000	1	0	0.000	8,572	273	31.848	0	273
3	Jul 01	0	0	0.000	0	(1)	0.000	8,575	272	31.720	0	272
4	Aug 01	0	0	0.000	0	0	0.000	8,573	272	31.728	0	272
5	Sep 01	0	0	0.000	(1)	(1)	0.000	8,571	271	31.618	0	271
6	Oct 01	0	0	0.000	0	0	0.000	8,571	271	31.618	0	271
7	Nov 01	0	0	0.000	0	0	0.000	8,571	271	31.618	0	271
8	Dec 01	0	0	0.000	(1)	0	0.000	8,571	271	31.618	0	271
9	Jan 02	0	0	0.000	0	1	0.000	8,571	270	31.502	0	270
10	Feb 02	0	0	0.000	0	0	0.000	8,571	268	31.268	0	268
11	Mar 02	0	0	0.000	0	1	0.000	8,571	268	31.268	0	268
12	Apr 02	0	0	0.000	1	0	0.000	8,572	267	31.148	0	267
13	May 02	0	0	0.000	0	(1)	0.000	8,572	266	31.031	0	266
14	TOTAL	0	0		0	(1)		111,433	3,513		0	3,513
15	13 Month Average	0	0	0.000	0	(0)	0.000	8,572	270	31.498	0	270

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FLORIDA PUBLIC SERVICE COMMISSION

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

Type of Data Shown:
XX Projected Test Year Ended 05/31/03
 ___ Prior Year Ended 05/31/02
 ___ Historical Year Ended 12/31/00
 Witness: R. G. Moore, R. R. Labrato

COMPANY: GULF POWER COMPANY

DOCKET NO.: 010949-EI

Fuel Type	Month	Beginning Balance			Receipts			Fuel Issued to Generation		
		Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit
<u>Plant Smith</u>										
<u>Combustion Turbine oil (Bbl's)</u>										
1	May 02	8,572	267	31.148	305	9	29.508	305	9	29.508
2	Jun 02	8,571	266	31.035	686	20	29.155	686	21	30.612
3	Jul 02	8,571	265	30.918	13,644	406	29.757	13,644	412	30.196
4	Aug 02	8,571	259	30.218	7,621	227	29.786	7,621	228	29.917
5	Sep 02	8,571	257	29.985	2,134	63	29.522	2,134	64	29.991
6	Oct 02	8,571	257	29.985	305	9	29.508	305	9	29.508
7	Nov 02	8,571	256	29.868	0	0	0.000	0	0	0.000
8	Dec 02	8,571	256	29.868	0	0	0.000	0	0	0.000
9	Jan 03	8,571	256	29.868	0	0	0.000	0	0	0.000
10	Feb 03	8,571	256	29.868	0	0	0.000	0	0	0.000
11	Mar 03	8,571	256	29.868	0	0	0.000	0	0	0.000
12	Apr 03	8,571	256	29.868	457	15	32.823	457	14	30.635
13	May 03	8,571	257	29.985	0	0	0.000	0	0	0.000
14	Total	111,424	3,364		25,152	749		25,152	757	
15	13 Month Average	8,571	259	30.218	1,935	58	29.974	1,935	58	29.974

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Adjustment is due to rounding

Supporting Schedules: B-17b

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

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

Type of Data Shown:

Projected Test Year Ended 05/31/03

Prior Year Ended 05/31/02

Historical Year Ended 12/31/00

Witness: R. G. Moore, R. R. Labrato

COMPANY: GULF POWER COMPANY

DOCKET NO.: 010949-EI

	Fuel Issued (Other)			Inventory Adjustments			Ending Balance			***In-Transit	End. Bal.	
	Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit	(\$000)	(\$000)	
<u>Plant Smith</u>												
<u>Combustion Turbine oil (Bbl's)</u>												
1	May 02	0	0	0.000	(1)	(1)	0.000	8,571	266	31.035	0	266
2	Jun 02	0	0	0.000	0	0	0.000	8,571	265	30.918	0	265
3	Jul 02	0	0	0.000	0	0	0.000	8,571	259	30.218	0	259
4	Aug 02	0	0	0.000	0	(1)	0.000	8,571	257	29.985	0	257
5	Sep 02	0	0	0.000	0	1	0.000	8,571	257	29.985	0	257
6	Oct 02	0	0	0.000	0	(1)	0.000	8,571	256	29.868	0	256
7	Nov 02	0	0	0.000	0	0	0.000	8,571	256	29.868	0	256
8	Dec 02	0	0	0.000	0	0	0.000	8,571	256	29.868	0	256
9	Jan 03	0	0	0.000	0	0	0.000	8,571	256	29.868	0	256
10	Feb 03	0	0	0.000	0	0	0.000	8,571	256	29.868	0	256
11	Mar 03	0	0	0.000	0	0	0.000	8,571	256	29.868	0	256
12	Apr 03	0	0	0.000	0	0	0.000	8,571	257	29.985	0	257
13	May 03	0	0	0.000	0	0	0.000	8,571	257	29.985	0	257
14	Total	0	0		(1)	(2)		111,423	3,354		0	3,354
15	13 Month Average	0	0	0.000	(0)	(0)	0.000	8,571	258	30.102	0	258

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FLORIDA PUBLIC SERVICE COMMISSION

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

Type of Data Shown:

___ Projected Test Year Ended 05/31/03

___ Prior Year Ended 05/31/02

XX Historical Year Ended 12/31/00

Witness: R. G. Moore, R. R. Labrato

COMPANY: GULF POWER COMPANY

DOCKET NO.: 010949-EJ

Fuel Type	Month	Beginning Balance			Receipts			Fuel Issued to Generation		
		Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit
<u>Plant Crist</u>										
<u>Natural Gas (Mmcf)</u>										
1	Dec 99	141	426	3,021.277	27	99	3,666.667	26	81	3,115.385
2	Jan 00	142	444	3126.761	39	116	2,974.359	153	473	3,091.503
3	Feb 00	28	87	3107.143	270	771	2,855.556	203	584	2,876.847
4	Mar 00	95	274	2884.211	30	171	5,700.000	30	108	1,000.000
5	Apr 00	95	337	3547.368	61	218	3,573.770	50	180	3,600.000
6	May 00	106	375	3537.736	473	1,715	3,625.793	474	1,712	3,611.814
7	Jun 00	105	378	3600.000	414	1,503	3,630.435	414	1,500	3,623.188
8	Jul 00	105	381	3628.571	463	1,585	3,423.326	463	1,602	3,460.043
9	Aug 00	105	364	3466.667	308	1,099	3,568.182	308	1,089	3,535.714
10	Sep 00	105	374	3561.905	56	241	4,303.571	56	213	3,803.571
11	Oct 00	105	402	3828.571	49	262	5,346.939	49	212	4,326.531
12	Nov 00	105	452	4304.762	16	93	5,812.500	17	76	4,470.588
13	Dec 00	104	469	4509.615	20	192	9,600.000	40	214	5,350.000
14	Total	1,341	4,763		2,226	8,065		2,283	8,044	
15	13 Month Average	103	366	3553.398	171	620	3,625.731	176	619	3,517.045

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FLORIDA PUBLIC SERVICE COMMISSION

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

Type of Data Shown:

___ Projected Test Year Ended 05/31/03

___ Prior Year Ended 05/31/02

XX Historical Year Ended 12/31/00

Witness: R. G. Moore, R. R. Labrato

COMPANY: GULF POWER COMPANY

DOCKET NO.: 010949-EI

	Fuel Issued (Other)			Inventory Adjustments			Ending Balance			
	Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit	
<u>Plant Crist</u>										
<u>Natural Gas (Mmcf)</u>										
1	Dec 99	0	0	0.000	0	0	0.000	142	444	3,126.761
2	Jan 00	0	0	0.000	0	0	0.000	28	87	3,107.143
3	Feb 00	0	0	0.000	0	0	0.000	95	274	2,884.211
4	Mar 00	0	0	0.000	0	0	0.000	95	337	3,547.368
5	Apr 00	0	0	0.000	0	0	0.000	106	375	3,537.736
6	May 00	0	0	0.000	0	0	0.000	105	378	3,600.000
7	Jun 00	0	0	0.000	0	0	0.000	105	381	3,628.571
8	Jul 00	0	0	0.000	0	0	0.000	105	364	3,466.667
9	Aug 00	0	0	0.000	0	0	0.000	105	374	3,561.905
10	Sep 00	0	0	0.000	0	0	0.000	105	402	3,828.571
11	Oct 00	0	0	0.000	0	0	0.000	105	452	4,304.762
12	Nov 00	0	0	0.000	0	0	0.000	104	469	4,509.615
13	Dec 00	0	0	0.000	0	0	0.000	84	447	5,321.429
14	Total	0	0		0	0		1,284	4,784	
15	13 Month Average	0	0	0.000	0	0	0.000	99	368	3,717.172

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FLORIDA PUBLIC SERVICE COMMISSION

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

Type of Data Shown:

___ Projected Test Year Ended 05/31/03

XX Prior Year Ended 05/31/02

___ Historical Year Ended 12/31/00

Witness: R. G. Moore, R. R. Labrato

COMPANY: GULF POWER COMPANY

DOCKET NO.: 010949-EI

Fuel Type	Month	Beginning Balance			Receipts			Fuel Issued to Generation		
		Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit
<u>Plant Crist</u>										
<u>Natural Gas (Mmcf)</u>										
1	May 01	0	0	0.000	51	232	4,549.020	51	232	4,549.020
2	Jun 01	0	0	0.000	708	3,189	4,504.238	708	3,189	4,504.238
3	Jul 01	0	0	0.000	801	4,230	5,280.899	801	4,230	5,280.899
4	Aug 01	0	0	0.000	801	4,230	5,280.899	801	4,230	5,280.899
5	Sep 01	0	0	0.000	110	494	4,490.910	110	494	4,490.910
6	Oct 01	0	0	0.000	52	234	4,500.000	52	234	4,500.000
7	Nov 01	0	0	0.000	8	39	4,875.000	8	39	4,875.000
8	Dec 01	0	0	0.000	8	52	6,500.000	8	52	6,500.000
9	Jan 02	0	0	0.000	48	235	4,895.834	48	235	4,895.834
11	Mar 02	0	0	0.000	39	165	4,230.770	39	165	4,241.042
12	Apr 02	0	0	0.000	56	201	3,589.286	56	201	3,589.286
13	May 02	0	0	0.000	34	120	3,529.412	34	120	3,588.806
14	TOTAL	0	0		2,716	13,421		2,716	13,421	
15	13 Month Average	0	0	0.000	209	1,032	4,920.561	209	1,032	4,920.561

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FLORIDA PUBLIC SERVICE COMMISSION

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

Type of Data Shown:

___ Projected Test Year Ended 05/31/03

XX Prior Year Ended 05/31/02

___ Historical Year Ended 12/31/00

Witness: R. G. Moore, R. R. Labrato

COMPANY: GULF POWER COMPANY

DOCKET NO.: 010949-EI

	Fuel Issued (Other)			Inventory Adjustments			Ending Balance			***In-Transit	End. Bal.	
	Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit	(\$000)	(\$000)	
Plant Crist												
Natural Gas (Mmcf)												
1	May 01	0	0	0.000	0	0	0.000	0	0	0.000	0	0
2	Jun 01	0	0	0.000	0	0	0.000	0	0	0.000	0	0
3	Jul 01	0	0	0.000	0	0	0.000	0	0	0.000	0	0
4	Aug 01	0	0	0.000	0	0	0.000	0	0	0.000	0	0
5	Sep 01	0	0	0.000	0	0	0.000	0	0	0.000	0	0
6	Oct 01	0	0	0.000	0	0	0.000	0	0	0.000	0	0
7	Nov 01	0	0	0.000	0	0	0.000	0	0	0.000	0	0
8	Dec 01	0	0	0.000	0	0	0.000	0	0	0.000	0	0
9	Jan 02	0	0	0.000	0	0	0.000	0	0	0.000	0	0
11	Mar 02	0	0	0.000	0	0	0.000	0	0	0.000	0	0
12	Apr 02	0	0	0.000	0	0	0.000	0	0	0.000	0	0
13	May 02	0	0	0.000	0	0	0.000	0	0	0.000	0	0
14	TOTAL	0	0	0.000	0	0	0.000	0	0	0.000	0	0
15	13 Month Average	0	0	0.000	0	0	0.000	0	0	0.000	0	0

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FLORIDA PUBLIC SERVICE COMMISSION

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

Type of Data Shown:
 Projected Test Year Ended 05/31/03
 Prior Year Ended 05/31/02
 Historical Year Ended 12/31/00
 Witness: R. G. Moore, R. R. Labrato

COMPANY: GULF POWER COMPANY

DOCKET NO.: 010949-EI

Fuel Type	Month	Beginning Balance			Receipts			Fuel Issued to Generation		
		Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit
<u>Plants: Crist, Smith CC, Bay Gas Storage</u>										
<u>Natural Gas (Mmcf)</u>										
1	May 02	0	0	0.000	34	120	3,529.412	34	120	3,529.412
2	Jun 02	0	0	0.000	3,482	13,023	3,740.092	2,654	10,949	4,125.471
3	Jul 02	828	2,074	2,504.831	2,751	15,836	5,756.452	2,751	15,836	5,756.452
4	Aug 02	828	2,582	3,118.357	2,992	17,110	5,718.583	2,992	17,110	5,718.583
5	Sep 02	828	3,094	3,736.715	2,099	8,981	4,278.704	2,099	8,981	4,278.704
6	Oct 02	828	2,069	2,498.792	1,369	6,329	4,623.083	1,369	6,329	4,623.083
7	Nov 02	828	1,809	2,184.783	935	5,388	5,762.567	935	5,388	5,762.567
8	Dec 02	828	2,397	2,894.928	432	3,480	8,055.556	432	3,480	8,055.556
9	Jan 03	828	2,456	2,966.184	877	5,614	6,401.368	877	5,614	6,401.368
10	Feb 03	828	2,813	3,397.343	1,365	7,177	5,257.875	1,365	7,177	5,257.875
11	Mar 03	828	2,567	3,100.242	1,287	6,853	5,324.786	1,287	6,853	5,324.786
12	Apr 03	828	2,069	2,498.792	1,660	7,409	4,463.253	1,660	7,409	4,463.253
13	May 03	828	1,987	2,399.759	1,316	6,192	4,705.167	1,316	6,192	4,705.167
14	Total	9,112	25,917		20,599	103,512		19,771	101,438	
15	13 Month Average	701	1,994	2845.738	1,585	7,962	5,023.344	1,521	7,803	5,130.178

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** NOTE: The monthly value of gas inventory is the mathematic product of a desired fixed volume (60% of capacity) times the projected forecast price of gas for a given month. Hence, the monthly inventory adjustment simply accounts for the assumed change in the monthly price projection.

FLORIDA PUBLIC SERVICE COMMISSION

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

Type of Data Shown:

Projected Test Year Ended 05/31/03

Prior Year Ended 05/31/02

Historical Year Ended 12/31/00

Witness: R. G. Moore, R. R. Labrato

COMPANY: GULF POWER COMPANY

DOCKET NO.: 010949-EI

	Fuel Issued (Other)			Inventory Adjustments			Ending Balance			***In-Transit	End. Bal.	
	Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit	(\$000)	(\$000)	
<u>Plants: Crist, Smith, Smith CC, Bay Gas Storage</u>												
<u>Natural Gas (Mmcf)</u>												
1	May 02	0	0	0.000	0	0	0.000	0	0	0.000	0	0
2	Jun 02	0	0	0.000	0	0	0.000	828	2,074	2,504.831	0	2,074
3	Jul 02	0	0	0.000	0	508	0.000	828	2,582	3,118.357	0	2,582
4	Aug 02	0	0	0.000	0	512	0.000	828	3,094	3,736.715	0	3,094
5	Sep 02	0	0	0.000	0	(1,025)	0.000	828	2,069	2,498.792	0	2,069
6	Oct 02	0	0	0.000	0	(260)	0.000	828	1,809	2,184.783	0	1,809
7	Nov 02	0	0	0.000	0	588	0.000	828	2,397	2,894.928	0	2,397
8	Dec 02	0	0	0.000	0	59	0.000	828	2,456	2,966.184	0	2,456
9	Jan 03	0	0	0.000	0	357	0.000	828	2,813	3,397.343	0	2,813
10	Feb 03	0	0	0.000	0	(246)	0.000	828	2,567	3,100.242	0	2,567
11	Mar 03	0	0	0.000	0	(498)	0.000	828	2,069	2,498.792	0	2,069
12	Apr 03	0	0	0.000	0	(82)	0.000	828	1,987	2,399.759	0	1,987
13	May 03	0	0	0.000	0	(69)	0.000	828	1,918	2,316.425	0	1,918
14	Total	0	0		0	(156)		9,936	27,835		0	27,835
15	13 Month Average	0	0	0.000	0	(18)	0.000	764	2,141	2,802.356	0	2,141

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FLORIDA PUBLIC SERVICE COMMISSION

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

Type of Data Shown:

Projected Test Year Ended 05/31/03

Prior Year Ended 05/31/02

Historical Year Ended 12/31/00

Witness: R. G. Moore, R. R. Labrato

COMPANY: GULF POWER COMPANY

DOCKET NO.: 010949-EI

Fuel Type	Month	Beginning Balance			Receipts			Fuel Issued to Generation		
		Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit
<u>Plant Crist</u>										
<u>Coal (Tons)</u>										
1	Dec 99	228,849	7,985	34.892	147,988	5,327	35.996	199,597	7,051	35.326
2	Jan 00	177,240	6,261	35.325	153,707	6,008	39.087	161,939	6,003	37.070
3	Feb 00	169,968	6,300	37.066	178,866	5,889	32.924	141,752	4,950	34.920
4	Mar 00	207,082	7,239	34.957	233,552	8,407	35.996	114,236	4,056	35.505
5	Apr 00	326,398	11,590	35.509	172,778	5,976	34.588	164,242	5,780	35.192
6	May 00	334,934	11,786	35.189	255,431	9,433	36.930	236,720	8,508	35.941
7	Jun 00	353,645	12,711	35.943	213,761	7,412	34.674	235,751	8,361	35.465
8	Jul 00	331,655	11,762	35.465	195,657	8,048	41.133	248,897	9,351	37.570
9	Aug 00	278,415	10,459	37.566	231,280	8,219	35.537	255,557	9,365	36.645
10	Sep 00	254,138	9,313	36.645	176,125	5,700	32.363	217,990	7,606	34.892
11	Oct 00	212,273	7,407	34.894	172,422	6,679	38.736	193,393	7,081	36.615
12	Nov 00	191,302	7,005	36.617	160,392	5,788	36.087	173,157	6,299	36.377
13	Dec 00	178,537	6,494	36.373	179,174	6,174	34.458	218,470	7,737	35.414
14	Total	3,244,436	116,312		2,471,133	89,060		2,561,701	92,148	
15	13 Month Average	249,572	8,947	35.849	190,087	6,851	36.041	197,054	7,088	35.970

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FLORIDA PUBLIC SERVICE COMMISSION

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

Type of Data Shown:

___ Projected Test Year Ended 05/31/03

___ Prior Year Ended 05/31/02

XX Historical Year Ended 12/31/00

Witness: R. G. Moore, R. R. Labrato

COMPANY: GULF POWER COMPANY

DOCKET NO.: 010949-EI

Fuel Type	Month	Fuel Issued (Other)			Inventory Adjustments			Ending Balance		
		Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit
<u>Plant Crist</u>										
<u>Coal (Tons)</u>										
1	Dec 99	0	0	0.000	0	0	0.000	177,240	6,261	35.325
2	Jan 00	0	0	0.000	960	34	35.417	169,968	6,300	37.066
3	Feb 00	0	0	0.000	0	0	0.000	207,082	7,239	34.957
4	Mar 00	0	0	0.000	0	0	0.000	326,398	11,590	35.509
5	Apr 00	0	0	0.000	0	0	0.000	334,934	11,786	35.189
6	May 00	0	0	0.000	0	0	0.000	353,645	12,711	35.943
7	Jun 00	0	0	0.000	0	0	0.000	331,655	11,762	35.465
8	Jul 00	0	0	0.000	0	0	0.000	278,415	10,459	37.566
9	Aug 00	0	0	0.000	0	0	0.000	254,138	9,313	36.645
10	Sep 00	0	0	0.000	0	0	0.000	212,273	7,407	34.894
11	Oct 00	0	0	0.000	0	0	0.000	191,302	7,005	36.617
12	Nov 00	0	0	0.000	0	0	0.000	178,537	6,494	36.373
13	Dec 00	0	0	0.000	0	0	0.000	139,241	4,931	35.413
14	Total	0	0		960	34		3,154,828	113,258	
15	13 Month Average	0	0	0.000	74	3	40.541	242,679	8,712	35.899

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FLORIDA PUBLIC SERVICE COMMISSION

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

Type of Data Shown:

___ Projected Test Year Ended 05/31/03

XX Prior Year Ended 05/31/02

___ Historical Year Ended 12/31/00

Witness: R. G. Moore, R. R. Labrato

COMPANY: GULF POWER COMPANY

DOCKET NO.: 010949-EI

Fuel Type	Month	Beginning Balance			Receipts			Fuel Issued to Generation		
		Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit
<u>Plant Crist</u>										
<u>Coal (Tons)</u>										
1	May 01	380,000	13,785	36.275	179,695	6,620	36.840	179,695	6,552	36.462
2	Jun 01	380,000	13,853	36.455	219,650	8,191	37.291	219,650	8,074	36.758
3	Jul 01	380,000	13,970	36.763	232,878	8,717	37.432	232,878	8,621	37.019
4	Aug 01	380,000	14,065	37.013	225,636	8,432	37.370	225,636	8,382	37.148
5	Sep 01	380,000	14,114	37.142	227,325	8,499	37.387	227,325	8,463	37.229
6	Oct 01	380,000	14,150	37.237	202,920	7,544	37.177	202,920	7,551	37.212
7	Nov 01	380,000	14,143	37.218	179,426	6,621	36.901	179,426	6,660	37.118
8	Dec 01	380,000	14,103	37.113	185,321	6,853	36.979	185,321	6,870	37.071
9	Jan 02	380,000	14,086	37.068	226,586	8,577	37.853	226,586	8,465	37.359
10	Feb 02	380,000	14,198	37.363	196,240	7,371	37.561	196,240	7,345	37.429
11	Mar 02	380,000	14,224	37.432	160,229	5,940	37.072	160,229	5,980	37.322
12	Apr 02	380,000	14,184	37.326	168,768	6,287	37.252	168,768	6,295	37.300
13	May 02	380,000	14,176	37.305	204,252	7,697	37.684	204,252	7,647	37.439
14	Total	4,940,000	183,051		2,608,926	97,349		2,608,926	96,905	
15	13 Month Average	380,000	14,080	37.053	200,687	7,488	37.312	200,687	7,454	37.143

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Adjustment due to rounding

Supporting Schedules:

Recap Schedules: B-17a

FLORIDA PUBLIC SERVICE COMMISSION

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

Type of Data Shown:

___ Projected Test Year Ended 05/31/03

XX Prior Year Ended 05/31/02

___ Historical Year Ended 12/31/00

Witness: R. G. Moore, R. R. Labrato

COMPANY: GULF POWER COMPANY

DOCKET NO.: 010949-EI

Fuel Type	Month	Fuel Issued (Other)			Inventory Adjustments			Ending Balance		
		Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit
<u>Plant Crist</u>										
<u>Coal (Tons)</u>										
1	May 01	0	0	0.000	0	0	0.000	380,000	13,853	36.455
2	Jun 01	0	0	0.000	0	0	0.000	380,000	13,970	36.763
3	Jul 01	0	0	0.000	0	(1)	0.000	380,000	14,065	37.013
4	Aug 01	0	0	0.000	0	(1)	0.000	380,000	14,114	37.142
5	Sep 01	0	0	0.000	0	0	0.000	380,000	14,150	37.237
6	Oct 01	0	0	0.000	0	0	0.000	380,000	14,143	37.218
7	Nov 01	0	0	0.000	0	(1)	0.000	380,000	14,103	37.113
8	Dec 01	0	0	0.000	0	0	0.000	380,000	14,086	37.068
9	Jan 02	0	0	0.000	0	0	0.000	380,000	14,198	37.363
10	Feb 02	0	0	0.000	0	0	0.000	380,000	14,224	37.432
11	Mar 02	0	0	0.000	0	0	0.000	380,000	14,184	37.326
12	Apr 02	0	0	0.000	0	0	0.000	380,000	14,176	37.305
13	May 02	0	0	0.000	0	0	0.000	380,000	14,226	37.437
14	Total	0	0		0	(3)		4,940,000	183,492	
15	13 Month Average	0	0	0.000	0	(0)	0.000	380,000	14,114	37.142

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FLORIDA PUBLIC SERVICE COMMISSION

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

Type of Data Shown:

Projected Test Year Ended 05/31/03

Prior Year Ended 05/31/02

Historical Year Ended 12/31/00

Witness: R. G. Moore, R. R. Labrato

COMPANY: GULF POWER COMPANY

DOCKET NO.: 010949-EI

Fuel Type	Month	Beginning Balance			Receipts			Fuel Issued to Generation		
		Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit
<u>Plant Crist</u>										
<u>Coal (Tons)</u>										
1	May 02	380,000	14,176	37.305	204,252	7,697	37.684	204,252	7,647	37.439
2	Jun 02	380,000	14,226	37.437	222,418	8,419	37.852	222,418	8,361	37.591
3	Jul 02	380,000	14,285	37.592	236,435	8,984	37.998	236,435	8,925	37.748
4	Aug 02	380,000	14,344	37.747	231,882	8,803	37.963	231,882	8,772	37.830
5	Sep 02	380,000	14,375	37.829	227,448	8,627	37.930	227,448	8,613	37.868
6	Oct 02	380,000	14,389	37.866	218,349	8,272	37.884	218,349	8,269	37.871
7	Nov 02	380,000	14,391	37.871	181,080	6,791	37.503	181,080	6,836	37.751
8	Dec 02	380,000	14,346	37.753	189,989	7,145	37.607	189,989	7,163	37.702
9	Jan 03	380,000	14,329	37.708	204,322	7,795	38.151	204,323	7,736	37.862
10	Feb 03	380,000	14,388	37.863	198,203	7,547	38.077	198,204	7,520	37.941
11	Mar 03	380,000	14,415	37.934	158,215	5,930	37.481	158,215	5,981	37.803
12	Apr 03	380,000	14,365	37.803	142,999	5,365	37.518	142,999	5,394	37.721
13	May 03	380,000	14,336	37.726	196,793	7,496	38.091	196,793	7,449	37.852
14	Total	4,940,000	186,365		2,612,385	98,871		2,612,387	98,666	
15	13 Month Average	380,000	14,336	37.726	200,953	7,605	37.845	200,953	7,590	37.770

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Adjustment due to rounding

Supporting Schedules:

Recap Schedules: B-17a

FLORIDA PUBLIC SERVICE COMMISSION

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

Type of Data Shown:

Projected Test Year Ended 05/31/03

Prior Year Ended 05/31/02

Historical Year Ended 12/31/00

Witness: R. G. Moore, R. R. Labrato

COMPANY: GULF POWER COMPANY

DOCKET NO.: 010949-E1

Fuel Type	Month	Fuel Issued (Other)			Inventory Adjustments			Ending Balance		
		Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit
<u>Plant Crist</u>										
<u>Coal (Tons)</u>										
1	May 02	0	0	0.000	0	0	0.000	380,000	14,226	37.437
2	Jun 02	0	0	0.000	0	1	0.000	380,000	14,285	37.592
3	Jul 02	0	0	0.000	0	0	0.000	380,000	14,344	37.747
4	Aug 02	0	0	0.000	0	0	0.000	380,000	14,375	37.829
5	Sep 02	0	0	0.000	0	0	0.000	380,000	14,389	37.866
6	Oct 02	0	0	0.000	0	(1)	0.000	380,000	14,391	37.871
7	Nov 02	0	0	0.000	0	0	0.000	380,000	14,346	37.753
8	Dec 02	0	0	0.000	0	1	0.000	380,000	14,329	37.708
9	Jan 03	0	0	0.000	1	0	0.000	380,000	14,388	37.863
10	Feb 03	0	0	0.000	1	0	0.000	380,000	14,415	37.934
11	Mar 03	0	0	0.000	0	1	0.000	380,000	14,365	37.803
12	Apr 03	0	0	0.000	0	0	0.000	380,000	14,336	37.726
13	May 03	0	0	0.000	0	0	0.000	380,000	14,383	37.850
14	Total	0	0		2	2		4,940,000	186,572	
15	13 Month Average	0	0	0.000	0	0	0.000	380,000	14,352	37.769

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FLORIDA PUBLIC SERVICE COMMISSION

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

Type of Data Shown:

Projected Test Year Ended 05/31/03

Prior Year Ended 05/31/02

Historical Year Ended 12/31/00

Witness: R. G. Moore, R. R. Labrato

COMPANY: GULF POWER COMPANY

DOCKET NO.: 010949-EI

Fuel Type	Month	Beginning Balance			Receipts			Fuel Issued to Generation		
		Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit
<u>Plant Smith</u>										
<u>Coal (Tons)</u>										
1	Dec 99	31,664	1,122	35.435	87,257	2,986	34.221	88,992	3,074	34.542
2	Jan 00	29,929	1,034	34.549	86,918	2,765	31.812	96,211	3,128	32.512
3	Feb 00	20,636	671	32.516	96,949	3,423	35.307	73,093	2,545	34.819
4	Mar 00	44,492	1,549	34.815	118,421	4,579	38.667	101,706	3,833	37.687
5	Apr 00	57,362	2,161	37.673	127,980	4,610	36.021	72,352	2,643	36.530
6	May 00	112,990	4,128	36.534	64,922	2,263	34.857	98,650	3,544	35.925
7	Jun 00	79,262	2,847	35.919	105,354	4,238	40.226	95,880	3,680	38.381
8	Jul 00	88,736	3,405	38.372	87,285	2,721	31.174	97,807	3,404	34.803
9	Aug 00	78,214	2,722	34.802	98,166	3,456	35.206	99,562	3,487	35.023
10	Sep 00	76,818	2,691	35.031	84,718	2,940	34.703	89,564	3,122	34.858
11	Oct 00	71,972	2,509	34.861	65,626	2,514	38.308	67,514	2,463	36.481
12	Nov 00	71,840	2,621	36.484	68,821	2,820	40.976	83,062	3,213	38.682
13	Dec 00	57,599	2,228	38.681	92,248	2,966	32.152	97,590	3,383	34.665
14	Total	821,514	29,688		1,184,665	42,281		1,161,983	41,519	
15	13 Month Average	63,193	2,284	36.143	91,128	3,252	35.686	89,383	3,194	35.734

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FLORIDA PUBLIC SERVICE COMMISSION

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

Type of Data Shown:

___ Projected Test Year Ended 05/31/03

___ Prior Year Ended 05/31/02

XX Historical Year Ended 12/31/00

Witness: R. G. Moore, R. R. Labrato

COMPANY: GULF POWER COMPANY

DOCKET NO.: 010949-EI

Fuel Type	Month	Fuel Issued (Other)			Inventory Adjustments			Ending Balance		
		Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit
<u>Plant Smith</u>										
<u>Coal (Tons)</u>										
1	Dec 99	0	0	0.000	0	0	0.000	29,929	1,034	34.549
2	Jan 00	0	0	0.000	0	0	0.000	20,636	671	32.516
3	Feb 00	0	0	0.000	0	0	0.000	44,492	1,549	34.815
4	Mar 00	0	0	0.000	(3,845)	(134)	34.850	57,362	2,161	37.673
5	Apr 00	0	0	0.000	0	0	0.000	112,990	4,128	36.534
6	May 00	0	0	0.000	0	0	0.000	79,262	2,847	35.919
7	Jun 00	0	0	0.000	0	0	0.000	88,736	3,405	38.372
8	Jul 00	0	0	0.000	0	0	0.000	78,214	2,722	34.802
9	Aug 00	0	0	0.000	0	0	0.000	76,818	2,691	35.031
10	Sep 00	0	0	0.000	0	0	0.000	71,972	2,509	34.861
11	Oct 00	0	0	0.000	1,756	61	34.738	71,840	2,621	36.484
12	Nov 00	0	0	0.000	0	0	0.000	57,599	2,228	38.681
13	Dec 00	0	0	0.000	0	0	0.000	52,257	1,811	34.656
14	Total	0	0		(2,089)	(73)		842,107	30,377	
15	13 Month Average	0	0	0.000	(161)	(6)	37.267	64,777	2,337	36.078

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FLORIDA PUBLIC SERVICE COMMISSION

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

Type of Data Shown:

___ Projected Test Year Ended 05/31/03

XX Prior Year Ended 05/31/02

___ Historical Year Ended 12/31/00

Witness: R. G. Moore, R. R. Labrato

COMPANY: GULF POWER COMPANY

DOCKET NO.: 010949-EJ

Fuel Type	Month	Beginning Balance			Receipts			Fuel Issued to Generation		
		Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit
<u>Plant Smith</u>										
<u>Coal (Tons)</u>										
1	May 01	141,000	5,429	38.504	66,301	2,669	40.256	66,301	2,590	39.064
2	Jun 01	141,000	5,508	39.064	86,820	3,495	40.256	86,820	3,431	39.519
3	Jul 01	141,000	5,571	39.511	88,128	3,547	40.248	88,128	3,507	39.794
4	Aug 01	141,000	5,611	39.794	89,303	3,594	40.245	89,303	3,569	39.965
5	Sep 01	141,000	5,636	39.972	84,470	3,400	40.251	84,470	3,386	40.085
6	Oct 01	141,000	5,650	40.071	77,729	3,129	40.255	77,729	3,120	40.139
7	Nov 01	141,000	5,659	40.135	64,105	2,580	40.246	64,105	2,575	40.168
8	Dec 01	141,000	5,664	40.170	77,041	3,101	40.251	77,041	3,097	40.199
9	Jan 02	141,000	5,668	40.199	43,565	1,774	40.721	43,565	1,757	40.331
10	Feb 02	141,000	5,686	40.326	79,581	3,241	40.726	79,581	3,221	40.474
11	Mar 02	141,000	5,707	40.475	92,664	3,774	40.728	92,664	3,759	40.566
12	Apr 02	141,000	5,721	40.574	55,077	2,243	40.725	55,077	2,237	40.616
13	May 02	141,000	5,727	40.617	81,000	3,299	40.728	81,000	3,293	40.654
14	Total	1,833,000	73,237		985,784	39,846		985,784	39,542	
15										
16	13 Month Average	141,000	5,634	39.958	75,830	3,065	40.419	75,830	3,042	40.116

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Adjustment due to rounding

Supporting Schedules:

Recap Schedules: B-17a

FLORIDA PUBLIC SERVICE COMMISSION

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

Type of Data Shown:

___ Projected Test Year Ended 05/31/03

XX Prior Year Ended 05/31/02

___ Historical Year Ended 12/31/00

Witness: R. G. Moore, R. R. Labrato

COMPANY: GULF POWER COMPANY

DOCKET NO.: 010949-EI

Fuel Type	Month	Fuel Issued (Other)			Inventory Adjustments			Ending Balance		
		Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit
<u>Plant Smith</u>										
<u>Coal (Tons)</u>										
1	May 01	0	0	0.000	0	0	0.000	141,000	5,508	39.064
2	Jun 01	0	0	0.000	0	(1)	0.000	141,000	5,571	39.511
3	Jul 01	0	0	0.000	0	0	0.000	141,000	5,611	39.794
4	Aug 01	0	0	0.000	0	0	0.000	141,000	5,636	39.972
5	Sep 01	0	0	0.000	0	0	0.000	141,000	5,650	40.071
6	Oct 01	0	0	0.000	0	0	0.000	141,000	5,659	40.135
7	Nov 01	0	0	0.000	0	0	0.000	141,000	5,664	40.170
8	Dec 01	0	0	0.000	0	0	0.000	141,000	5,668	40.199
9	Jan 02	0	0	0.000	0	1	0.000	141,000	5,686	40.326
10	Feb 02	0	0	0.000	0	1	0.000	141,000	5,707	40.475
11	Mar 02	0	0	0.000	0	(1)	0.000	141,000	5,721	40.574
12	Apr 02	0	0	0.000	0	0	0.000	141,000	5,727	40.617
13	May 02	0	0	0.000	0	0	0.000	141,000	5,733	40.660
14	Total	0	0		0	0		1,833,000	73,541	
15										
16	13 Month Average	0	0	0.000	0	0	0.000	141,000	5,657	40.121

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FLORIDA PUBLIC SERVICE COMMISSION

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

Type of Data Shown:

Projected Test Year Ended 05/31/03

Prior Year Ended 05/31/02

Historical Year Ended 12/31/00

Witness: R. G. Moore, R. R. Labrato

COMPANY: GULF POWER COMPANY

DOCKET NO.: 010949-EI

Fuel Type	Month	Beginning Balance			Receipts			Fuel Issued to Generation		
		Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit
<u>Plant Smith</u>										
<u>Coal (Tons)</u>										
1	May 02	141,000	5,727	40.617	81,000	3,299	40.728	81,000	3,293	40.654
2	Jun 02	141,000	5,733	40.660	82,101	3,344	40.730	82,101	3,341	40.694
3	Jul 02	141,000	5,736	40.681	80,630	3,284	40.729	80,630	3,282	40.704
4	Aug 02	141,000	5,739	40.702	87,677	3,571	40.729	87,677	3,569	40.706
5	Sep 02	141,000	5,741	40.716	82,595	3,364	40.729	82,595	3,363	40.717
6	Oct 02	141,000	5,741	40.716	75,310	3,067	40.725	75,310	3,067	40.725
7	Nov 02	141,000	5,742	40.723	81,535	3,321	40.731	81,535	3,321	40.731
8	Dec 02	141,000	5,742	40.723	70,802	2,884	40.733	70,802	2,884	40.733
9	Jan 03	141,000	5,742	40.723	84,998	3,525	41.472	84,998	3,485	41.001
10	Feb 03	141,000	5,782	41.007	82,118	3,405	41.465	82,119	3,382	41.184
11	Mar 03	141,000	5,806	41.177	58,298	2,417	41.459	58,298	2,405	41.254
12	Apr 03	141,000	5,817	41.255	65,766	2,682	40.781	65,766	2,704	41.115
13	May 03	141,000	5,796	41.106	75,561	3,134	41.476	75,561	3,115	41.225
14	Total	1,833,000	74,844		1,008,391	41,297		1,008,392	41,211	
15										
16	13 Month Average	141,000	5,757	40.830	77,569	3,177	40.958	77,569	3,170	40.867

Adjustment due to rounding

Supporting Schedules:

Recap Schedules: B-17a

FLORIDA PUBLIC SERVICE COMMISSION

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

Type of Data Shown:

Projected Test Year Ended 05/31/03

Prior Year Ended 05/31/02

Historical Year Ended 12/31/00

Witness: R. G. Moore, R. R. Labrato

COMPANY: GULF POWER COMPANY

DOCKET NO.: 010949-EI

Fuel Type	Month	Fuel Issued (Other)			Inventory Adjustments			Ending Balance		
		Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit
<u>Plant Smith</u>										
<u>Coal (Tons)</u>										
1	May 02	0	0	0.000	0	0	0.000	141,000	5,733	40.660
2	Jun 02	0	0	0.000	0	0	0.000	141,000	5,736	40.681
3	Jul 02	0	0	0.000	0	1	0.000	141,000	5,739	40.702
4	Aug 02	0	0	0.000	0	0	0.000	141,000	5,741	40.716
5	Sep 02	0	0	0.000	0	(1)	0.000	141,000	5,741	40.716
6	Oct 02	0	0	0.000	0	1	0.000	141,000	5,742	40.723
7	Nov 02	0	0	0.000	0	0	0.000	141,000	5,742	40.723
8	Dec 02	0	0	0.000	0	0	0.000	141,000	5,742	40.723
9	Jan 03	0	0	0.000	0	0	0.000	141,000	5,782	41.007
10	Feb 03	0	0	0.000	1	1	0.000	141,000	5,806	41.177
11	Mar 03	0	0	0.000	0	(1)	0.000	141,000	5,817	41.255
12	Apr 03	0	0	0.000	0	1	0.000	141,000	5,796	41.106
13	May 03	0	0	0.000	0	(1)	0.000	141,000	5,814	41.234
14	Total	0	0		1	1		1,833,000	74,931	
15										
16	13 Month Average	0	0	0.000	0	0	0.000	141,000	5,764	40.880

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FLORIDA PUBLIC SERVICE COMMISSION

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

Type of Data Shown:

___ Projected Test Year Ended 05/31/03

___ Prior Year Ended 05/31/02

XX Historical Year Ended 12/31/00

Witness: R. G. Moore, R. R. Labrato

COMPANY: GULF POWER COMPANY

DOCKET NO.: 010949-EI

Fuel Type	Month	Beginning Balance			Receipts			Fuel Issued to Generation		
		Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit
<u>Plant Scholz</u>										
<u>Coal (Tons)</u>										
1	Dec 99	31,773	1,153	36.289	8,789	388	44.146	8,204	312	38.050
2	Jan 00	32,358	1,229	37.981	0	26	0.000	7,815	303	38.772
3	Feb 00	24,543	952	38.789	0	0	0.000	8,998	349	38.786
4	Mar 00	15,545	603	38.791	8,426	424	50.320	7,924	340	42.908
5	Apr 00	16,047	687	42.812	15,952	497	31.156	3,765	139	36.919
6	May 00	28,234	1,045	37.012	16,298	646	39.637	15,254	579	37.957
7	Jun 00	29,278	1,112	37.981	16,849	654	38.815	19,118	732	38.289
8	Jul 00	27,009	1,034	38.284	15,083	549	36.399	20,713	779	37.609
9	Aug 00	21,379	804	37.607	16,713	645	38.593	19,371	737	38.047
10	Sep 00	18,721	712	38.032	8,494	285	33.553	13,035	478	36.671
11	Oct 00	14,180	519	36.601	8,394	467	55.635	15,372	668	43.456
12	Nov 00	7,202	318	44.154	16,875	642	38.044	10,141	404	39.838
13	Dec 00	13,936	556	39.897	16,774	510	30.404	15,371	534	34.741
14	Total	280,205	10,724		148,647	5,733		165,081	6,354	
15	13 Month Average	21,554	825	38.276	11,434	441	38.569	12,699	489	38.507

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FLORIDA PUBLIC SERVICE COMMISSION

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

Type of Data Shown:

___ Projected Test Year Ended 05/31/03

___ Prior Year Ended 05/31/02

XX Historical Year Ended 12/31/00

Witness: R. G. Moore, R. R. Labrato

COMPANY: GULF POWER COMPANY

DOCKET NO.: 010949-EI

Fuel Type	Month	Fuel Issued (Other)			Inventory Adjustments			Ending Balance		
		Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit
<u>Plant Scholz</u>										
<u>Coal (Tons)</u>										
1	Dec 99	0	0	0.000	0	0	0.000	32,358	1,229	37.981
2	Jan 00	0	0	0.000	0	0	0.000	24,543	952	38.789
3	Feb 00	0	0	0.000	0	0	0.000	15,545	603	38.791
4	Mar 00	0	0	0.000	0	0	0.000	16,047	687	42.812
5	Apr 00	0	0	0.000	0	0	0.000	28,234	1,045	37.012
6	May 00	0	0	0.000	0	0	0.000	29,278	1,112	37.981
7	Jun 00	0	0	0.000	0	0	0.000	27,009	1,034	38.284
8	Jul 00	0	0	0.000	0	0	0.000	21,379	804	37.607
9	Aug 00	0	0	0.000	0	0	0.000	18,721	712	38.032
10	Sep 00	0	0	0.000	0	0	0.000	14,180	519	36.601
11	Oct 00	0	0	0.000	0	0	0.000	7,202	318	44.154
12	Nov 00	0	0	0.000	0	0	0.000	13,936	556	39.897
13	Dec 00	0	0	0.000	0	0	0.000	15,339	532	34.683
14	Total	0	0		0	0		263,771	10,103	
15	13 Month Average	0	0	0.000	0	0	0.000	20,290	777	38.295

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FLORIDA PUBLIC SERVICE COMMISSION

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

Type of Data Shown:

___ Projected Test Year Ended 05/31/03

XX Prior Year Ended 05/31/02

___ Historical Year Ended 12/31/00

Witness: R. G. Moore, R. R. Labrato

COMPANY: GULF POWER COMPANY

DOCKET NO.: 010949-EI

Fuel Type	Month	Beginning Balance			Receipts			Fuel Issued to Generation		
		Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit
<u>Plant Scholz</u>										
<u>Coal (Tons)</u>										
1	May 01	32,591	1,325	40.655	14,595	599	41.041	9,233	376	40.723
2	Jun 01	37,954	1,547	40.760	10,611	435	40.995	12,565	513	40.828
3	Jul 01	36,000	1,470	40.833	13,213	543	41.096	18,213	745	40.905
4	Aug 01	31,000	1,268	40.903	12,915	531	41.115	18,915	775	40.973
5	Sep 01	25,000	1,024	40.960	9,083	373	41.066	14,083	577	40.971
6	Oct 01	20,000	820	41.000	13,144	541	41.159	9,144	375	41.010
7	Nov 01	24,000	985	41.042	11,002	453	41.174	8,002	329	41.115
8	Dec 01	27,000	1,110	41.111	6,248	257	41.133	3,000	123	41.000
9	Jan 02	30,248	1,244	41.127	10,883	449	41.257	11,132	458	41.143
10	Feb 02	30,000	1,234	41.133	8,315	343	41.251	8,315	342	41.130
11	Mar 02	30,000	1,235	41.167	12,557	518	41.252	7,557	311	41.154
12	Apr 02	35,000	1,441	41.171	11,534	476	41.269	6,535	269	41.163
13	May 02	40,000	1,649	41.225	6,255	259	41.407	5,389	222	41.195
14	Total	398,793	16,354		140,355	5,777		132,083	5,415	
15										
16	13 Month Average	30,676	1,258	40.009	10,797	444	41.123	10,160	417	41.043

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Adjustment due to rounding

Supporting Schedules:

Recap Schedules: B-17a

FLORIDA PUBLIC SERVICE COMMISSION

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

Type of Data Shown:

___ Projected Test Year Ended 05/31/03

XX Prior Year Ended 05/31/02

___ Historical Year Ended 12/31/00

Witness: R. G. Moore, R. R. Labrato

COMPANY: GULF POWER COMPANY

DOCKET NO.: 010949-EI

Fuel Type	Month	Fuel Issued (Other)			Inventory Adjustments			Ending Balance		
		Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit
<u>Plant Scholz</u>										
<u>Coal (Tons)</u>										
1	May 01	0	0	0.000	1	(1)	0.000	37,954	1,547	40.760
2	Jun 01	0	0	0.000	0	1	0.000	36,000	1,470	40.833
3	Jul 01	0	0	0.000	0	0	0.000	31,000	1,268	40.903
4	Aug 01	0	0	0.000	0	0	0.000	25,000	1,024	40.960
5	Sep 01	0	0	0.000	0	0	0.000	20,000	820	41.000
6	Oct 01	0	0	0.000	0	(1)	0.000	24,000	985	41.042
7	Nov 01	0	0	0.000	0	1	0.000	27,000	1,110	41.111
8	Dec 01	0	0	0.000	0	0	0.000	30,248	1,244	41.127
9	Jan 02	0	0	0.000	1	(1)	0.000	30,000	1,234	41.133
10	Feb 02	0	0	0.000	0	0	0.000	30,000	1,235	41.167
11	Mar 02	0	0	0.000	0	(1)	0.000	35,000	1,441	41.171
12	Apr 02	0	0	0.000	1	1	0.000	40,000	1,649	41.225
13	May 02	0	0	0.000	0	(1)	0.000	40,866	1,685	41.232
14	Total	0	0		3	(2)		407,068	16,712	
15										
16	13 Month Average	0	0	0.000	0	(0)	0.000	31,313	1,286	41.069

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FLORIDA PUBLIC SERVICE COMMISSION

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

Type of Data Shown:

Projected Test Year Ended 05/31/03

Prior Year Ended 05/31/02

Historical Year Ended 12/31/00

Witness: R. G. Moore, R. R. Labrato

COMPANY: GULF POWER COMPANY

DOCKET NO.: 010949-EI

Fuel Type	Month	Beginning Balance			Receipts			Fuel Issued to Generation		
		Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit
<u>Plant Scholz</u>										
<u>Coal (Tons)</u>										
1	May 02	40,000	1,649	41.225	6,255	259	41.407	5,389	222	41.195
2	Jun 02	40,866	1,685	41.232	6,248	258	41.293	10,863	448	41.241
3	Jul 02	36,251	1,495	41.240	12,784	529	41.380	18,035	744	41.253
4	Aug 02	31,000	1,280	41.290	14,473	599	41.387	20,473	846	41.323
5	Sep 02	25,000	1,033	41.320	6,248	259	41.453	8,177	338	41.335
6	Oct 02	23,071	953	41.307	6,255	259	41.407	3,030	125	41.254
7	Nov 02	26,296	1,088	41.375	6,248	259	41.453	3,365	139	41.308
8	Dec 02	29,179	1,207	41.365	6,248	259	41.453	1,283	53	41.309
9	Jan 03	34,145	1,414	41.412	1,972	83	42.089	6,116	253	41.367
10	Feb 03	30,000	1,243	41.433	5,068	214	42.226	5,068	211	41.634
11	Mar 03	30,000	1,247	41.567	9,574	404	42.198	4,574	191	41.758
12	Apr 03	35,000	1,460	41.714	11,995	506	42.184	6,995	293	41.887
13	May 03	40,000	1,673	41.825	5,281	223	42.227	5,281	221	41.848
14	Total	420,808	17,427		98,649	4,111		98,649	4,084	
15										
16	13 Month Average	32,370	1,341	41.427	7,588	316	41.645	7,588	314	41.381

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Adjustment due to rounding

Supporting Schedules:

Recap Schedules: B-17a

FLORIDA PUBLIC SERVICE COMMISSION

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

Type of Data Shown:

Projected Test Year Ended 05/31/03

Prior Year Ended 05/31/02

Historical Year Ended 12/31/00

Witness: R. G. Moore, R. R. Labrato

COMPANY: GULF POWER COMPANY

DOCKET NO.: 010949-E1

Fuel Type	Month	Fuel Issued (Other)			Inventory Adjustments			Ending Balance		
		Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit
<u>Plant Scholz</u>										
<u>Coal (Tons)</u>										
1	May 02	0	0	0.000	0	(1)	0.000	40,866	1,685	41.232
2	Jun 02	0	0	0.000	0	0	0.000	36,251	1,495	41.240
3	Jul 02	0	0	0.000	0	0	0.000	31,000	1,280	41.290
4	Aug 02	0	0	0.000	0	0	0.000	25,000	1,033	41.320
5	Sep 02	0	0	0.000	0	(1)	0.000	23,071	953	41.307
6	Oct 02	0	0	0.000	0	1	0.000	26,296	1,088	41.375
7	Nov 02	0	0	0.000	0	(1)	0.000	29,179	1,207	41.365
8	Dec 02	0	0	0.000	1	1	0.000	34,145	1,414	41.412
9	Jan 03	0	0	0.000	(1)	(1)	0.000	30,000	1,243	41.433
10	Feb 03	0	0	0.000	0	1	0.000	30,000	1,247	41.567
11	Mar 03	0	0	0.000	0	0	0.000	35,000	1,460	41.714
12	Apr 03	0	0	0.000	0	0	0.000	40,000	1,673	41.825
13	May 03	0	0	0.000	0	0	0.000	40,000	1,675	41.875
14	Total	0	0		0	(1)		420,808	17,453	
15										
16	13 Month Average	0	0	0.000	0	(0)	0.000	32,370	1,343	41.489

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FLORIDA PUBLIC SERVICE COMMISSION

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

Type of Data Shown:

___ Projected Test Year Ended 05/31/03

___ Prior Year Ended 05/31/02

XX Historical Year Ended 12/31/00

Witness: R. G. Moore, R. R. Jabrato

COMPANY: GULF POWER COMPANY

DOCKET NO.: 010949-EI

Fuel Type	Month	Beginning Balance			Receipts			Fuel Issued to Generation		
		Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit
<u>Plant Daniel</u>										
<u>Coal (Tons)</u>										
1	Dec 99	285,869	8,383	29.325	189,083	5,220	27.607	161,634	4,649	28.763
2	Jan 00	337,139	9,698	28.766	63,638	1,906	29.951	138,178	4,001	28.955
3	Feb 00	262,599	7,603	28.953	85,253	2,795	32.785	148,499	4,439	29.892
4	Mar 00	199,345	5,959	29.893	66,995	2,753	41.093	78,513	2,568	32.708
5	Apr 00	187,835	6,144	32.710	94,037	3,591	38.187	90,075	3,111	34.538
6	May 00	191,797	6,624	34.537	75,776	2,747	36.252	124,549	4,362	35.022
7	Jun 00	143,024	5,009	35.022	96,673	3,452	35.708	130,354	4,626	35.488
8	Jul 00	100,784	3,576	35.482	94,514	3,301	34.926	130,288	4,588	35.214
9	Aug 00	65,010	2,289	35.210	150,988	5,417	35.877	146,320	5,221	35.682
10	Sep 00	69,678	2,485	35.664	131,548	4,578	34.801	117,756	4,057	34.453
11	Oct 00	83,470	3,006	36.013	128,327	3,772	29.394	91,859	2,503	27.248
12	Nov 00	119,938	4,275	35.643	128,840	4,029	31.271	151,526	5,058	33.380
13	Dec 00	97,252	3,246	33.377	149,464	4,695	31.412	171,042	5,573	32.583
14	Total	2,143,740	68,297		1,455,136	48,256		1,680,593	54,756	
15	13 Month Average	164,903	5,254	31.861	111,934	3,712	33.162	129,276	4,212	32.581

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FLORIDA PUBLIC SERVICE COMMISSION

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

Type of Data Shown:

___ Projected Test Year Ended 05/31/03

___ Prior Year Ended 05/31/02

XX Historical Year Ended 12/31/00

Witness: R. G. Moore, R. R. Labrato

COMPANY: GULF POWER COMPANY

DOCKET NO.: 010949-EI

Fuel Type	Month	Fuel Issued (Other)			Inventory Adjustments			Ending Balance		
		Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit
<u>Plant Daniel</u>										
<u>Coal (Tons)</u>										
1	Dec 99	0	0	0.000	23,821	744	31.233	337,139	9,698	28.766
2	Jan 00	0	0	0.000	0	0	0.000	262,599	7,603	28.953
3	Feb 00	0	0	0.000	(8)	0	0.000	199,345	5,959	29.893
4	Mar 00	0	0	0.000	8	0	0.000	187,835	6,144	32.710
5	Apr 00	0	0	0.000	0	0	0.000	191,797	6,624	34.537
6	May 00	0	0	0.000	0	0	0.000	143,024	5,009	35.022
7	Jun 00	0	0	0.000	(8,559)	(259)	30.261	100,784	3,576	35.482
8	Jul 00	0	0	0.000	0	0	0.000	65,010	2,289	35.210
9	Aug 00	0	0	0.000	0	0	0.000	69,678	2,485	35.664
10	Sep 00	0	0	0.000	0	0	0.000	83,470	3,006	36.013
11	Oct 00	0	0	0.000	0	0	0.000	119,938	4,275	35.643
12	Nov 00	0	0	0.000	0	0	0.000	97,252	3,246	33.377
13	Dec 00	0	0	0.000	0	0	0.000	75,674	2,368	31.292
14	Total	0	0		15,262	485		1,933,545	62,282	
15	13 Month Average	0	0	0.000	1,174	37	31.516	148,734	4,791	32.212

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FLORIDA PUBLIC SERVICE COMMISSION

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

Type of Data Shown:

Projected Test Year Ended 05/31/03

Prior Year Ended 05/31/02

Historical Year Ended 12/31/00

Witness: R. G. Moore, R. R. Labrato

COMPANY: GULF POWER COMPANY

DOCKET NO.: 010949-EI

Fuel Type	Month	Beginning Balance			Receipts			Fuel Issued to Generation		
		Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit
<u>Plant Daniel</u>										
<u>Coal (Tons)</u>										
1	May 01	204,317	7,101	34.755	84,568	3,086	36.491	124,099	4,376	35.262
2	Jun 01	164,787	5,811	35.264	113,648	4,162	36.622	130,434	4,672	35.819
3	Jul 01	148,000	5,302	35.824	122,945	4,501	36.610	132,446	4,792	36.181
4	Aug 01	138,500	5,010	36.173	122,193	4,473	36.606	132,193	4,809	36.379
5	Sep 01	128,500	4,674	36.374	127,928	4,686	36.630	132,928	4,852	36.501
6	Oct 01	123,500	4,508	36.502	129,264	4,745	36.708	124,264	4,549	36.608
7	Nov 01	128,500	4,703	36.599	119,515	4,384	36.682	114,516	4,196	36.641
8	Dec 01	133,500	4,891	36.637	119,394	4,379	36.677	119,395	4,377	36.660
9	Jan 02	133,500	4,893	36.652	128,776	4,779	37.111	123,776	4,565	36.881
10	Feb 02	138,500	5,108	36.881	74,970	2,782	37.108	43,852	1,621	36.965
11	Mar 02	169,619	6,269	36.959	75,060	2,785	37.104	67,742	2,507	37.008
12	Apr 02	176,937	6,547	37.002	74,970	2,790	37.215	80,555	2,986	37.068
13	May 02	171,353	6,353	37.076	120,105	4,467	37.192	133,458	4,954	37.120
14	Total	1,959,513	71,170		1,413,336	52,019		1,459,658	53,256	
15										
16	13 Month Average	150,732	5,475	36.323	108,718	4,001	36.802	112,281	4,097	36.489

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Adjustment due to rounding

Supporting Schedules:

Recap Schedules: B-17a

FLORIDA PUBLIC SERVICE COMMISSION

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

Type of Data Shown:

___ Projected Test Year Ended 05/31/03

XX Prior Year Ended 05/31/02

___ Historical Year Ended 12/31/00

Witness: R. G. Moore, R. R. Labrato

COMPANY: GULF POWER COMPANY

DOCKET NO.: 010949-EI

Fuel Type	Month	Fuel Issued (Other)			Inventory Adjustments			Ending Balance		
		Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit
<u>Plant Daniel</u>										
<u>Coal (Tons)</u>										
1	May 01	0	0	0.000	1	0	0.000	164,787	5,811	35.264
2	Jun 01	0	0	0.000	(1)	1	0.000	148,000	5,302	35.824
3	Jul 01	0	0	0.000	1	(1)	0.000	138,500	5,010	36.173
4	Aug 01	0	0	0.000	0	0	0.000	128,500	4,674	36.374
5	Sep 01	0	0	0.000	0	0	0.000	123,500	4,508	36.502
6	Oct 01	0	0	0.000	0	(1)	0.000	128,500	4,703	36.599
7	Nov 01	0	0	0.000	1	0	0.000	133,500	4,891	36.637
8	Dec 01	0	0	0.000	1	0	0.000	133,500	4,893	36.652
9	Jan 02	0	0	0.000	0	1	0.000	138,500	5,108	36.881
10	Feb 02	0	0	0.000	1	0	0.000	169,619	6,269	36.959
11	Mar 02	0	0	0.000	0	0	0.000	176,937	6,547	37.002
12	Apr 02	0	0	0.000	1	2	0.000	171,353	6,353	37.076
13	May 02	0	0	0.000	0	0	0.000	158,000	5,866	37.127
14	Total	0	0		5	2		1,913,196	69,935	
15										
16	13 Month Average	0	0	0.000	0	0	0.000	147,169	5,380	36.557

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FLORIDA PUBLIC SERVICE COMMISSION

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

Type of Data Shown:

Projected Test Year Ended 05/31/03

Prior Year Ended 05/31/02

Historical Year Ended 12/31/00

Witness: R. G. Moore, R. R. Labrato

COMPANY: GULF POWER COMPANY

DOCKET NO.: 010949-EI

Fuel Type	Month	Beginning Balance			Receipts			Fuel Issued to Generation		
		Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit
<u>Plant Daniel</u>										
<u>Coal (Tons)</u>										
1	May 02	171,353	6,351	37.064	120,105	4,467	37.192	133,458	4,954	37.120
2	Jun 02	158,000	5,865	37.120	123,193	4,582	37.194	133,193	4,948	37.149
3	Jul 02	148,000	5,499	37.155	128,379	4,767	37.132	137,879	5,121	37.141
4	Aug 02	138,500	5,145	37.148	130,815	4,857	37.129	140,816	5,230	37.141
5	Sep 02	128,500	4,772	37.136	127,357	4,729	37.132	132,357	4,914	37.127
6	Oct 02	123,500	4,586	37.134	141,665	5,268	37.186	136,665	5,078	37.157
7	Nov 02	128,500	4,776	37.167	130,146	4,842	37.204	125,146	4,654	37.189
8	Dec 02	133,500	4,964	37.184	133,742	4,975	37.198	133,742	4,974	37.191
9	Jan 03	133,500	4,965	37.191	141,802	5,299	37.369	136,803	5,100	37.280
10	Feb 03	138,500	5,164	37.285	74,970	2,805	37.415	63,349	2,365	37.333
11	Mar 03	150,122	5,604	37.330	75,060	2,808	37.410	70,474	2,632	37.347
12	Apr 03	154,709	5,779	37.354	74,970	2,813	37.522	71,038	2,658	37.417
13	May 03	158,642	5,935	37.411	137,843	5,161	37.441	138,485	5,182	37.419
14	Total	1,865,326	69,405		1,540,047	57,373		1,553,405	57,810	
15										
16	13 Month Average	143,487	5,339	37.209	118,465	4,413	37.252	119,493	4,447	37.216

Adjustment due to rounding

Supporting Schedules:

Recap Schedules: B-17a

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FLORIDA PUBLIC SERVICE COMMISSION

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

Type of Data Shown:

Projected Test Year Ended 05/31/03

Prior Year Ended 05/31/02

Historical Year Ended 12/31/00

Witness: R. G. Moore, R. R. Labrato

COMPANY: GULF POWER COMPANY

DOCKET NO.: 010949-EI

Fuel Type	Month	Fuel Issued (Other)			Inventory Adjustments			Ending Balance		
		Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit
<u>Plant Daniel</u>										
<u>Coal (Tons)</u>										
1	May 02	0	0	0.000	0	1	0.000	158,000	5,865	37.120
2	Jun 02	0	0	0.000	0	0	0.000	148,000	5,499	37.155
3	Jul 02	0	0	0.000	0	0	0.000	138,500	5,145	37.148
4	Aug 02	0	0	0.000	1	0	0.000	128,500	4,772	37.136
5	Sep 02	0	0	0.000	0	(1)	0.000	123,500	4,586	37.134
6	Oct 02	0	0	0.000	0	0	0.000	128,500	4,776	37.167
7	Nov 02	0	0	0.000	0	0	0.000	133,500	4,964	37.184
8	Dec 02	0	0	0.000	0	0	0.000	133,500	4,965	37.191
9	Jan 03	0	0	0.000	1	0	0.000	138,500	5,164	37.285
10	Feb 03	0	0	0.000	1	0	0.000	150,122	5,604	37.330
11	Mar 03	0	0	0.000	1	(1)	0.000	154,709	5,779	37.354
12	Apr 03	0	0	0.000	1	1	0.000	158,642	5,935	37.411
13	May 03	0	0	0.000	0	0	0.000	158,000	5,914	37.430
14	Total	0	0		5	0		1,851,973	68,968	
15										
16	13 Month Average	0	0	0.000	0	0	0.000	142,459	5,305	37.239

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FLORIDA PUBLIC SERVICE COMMISSION

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

Type of Data Shown:

___ Projected Test Year Ended 05/31/03

___ Prior Year Ended 05/31/02

XX Historical Year Ended 12/31/00

Witness: R. G. Moore, R. R. Labrato

COMPANY: GULF POWER COMPANY

DOCKET NO.: 010949-E1

Fuel Type	Month	Beginning Balance			Receipts			Fuel Issued to Generation		
		Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit
<u>Plant Scherer</u>										
<u>Coal (Mmbtu)</u>										
1	Dec 99	1,837,643	3,332	1.813	1,195,084	2,172	1.817	1,095,970	1,989	1.815
2	Jan 00	1,936,757	3,515	1.815	655,273	1,229	1.876	59,904	110	1.836
3	Feb 00	2,532,126	4,634	1.830	464,176	1,072	2.309	283,798	540	1.903
4	Mar 00	2,712,504	5,166	1.905	649,165	1,230	1.895	891,936	1,697	1.903
5	Apr 00	2,469,733	4,699	1.903	766,841	1,484	1.935	767,675	1,467	1.911
6	May 00	2,468,899	4,716	1.910	729,007	1,430	1.962	1,004,246	1,930	1.922
7	Jun 00	2,193,660	4,216	1.922	933,992	1,738	1.861	1,164,147	2,216	1.904
8	Jul 00	1,963,505	3,738	1.904	867,737	1,581	1.822	1,200,475	2,255	1.878
9	Aug 00	1,630,767	3,064	1.879	1,012,486	1,962	1.938	1,151,280	2,189	1.901
10	Sep 00	1,491,973	2,837	1.902	735,657	1,417	1.926	1,152,060	2,200	1.910
11	Oct 00	1,075,570	2,054	1.910	831,100	1,547	1.861	828,950	1,563	1.886
12	Nov 00	1,077,720	2,038	1.891	919,587	1,708	1.857	1,258,342	2,362	1.877
13	Dec 00	738,965	1,384	1.873	856,927	1,682	1.963	1,341,154	2,577	1.921
14	Total	24,129,822	45,393		10,617,032	20,252		12,199,937	23,095	
15	13 Month Average	1,856,140	3,492	1.881	816,695	1,558	1.908	938,457	1,777	1.894

Note: Coal Statistics for Plant Scherer are available on an Mmbtu basis only.

**Adjustment of the ending inventory to true up to Gulf pro rata share of Plant Scherer common pile.

Supporting Schedules:

Recap Schedules: B-17a

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FLORIDA PUBLIC SERVICE COMMISSION

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

Type of Data Shown:

___ Projected Test Year Ended 05/31/03

___ Prior Year Ended 05/31/02

XX Historical Year Ended 12/31/00

Witness: R. G. Moore, R. R. Labrato

COMPANY: GULF POWER COMPANY

DOCKET NO.: 010949-EI

Fuel Type	Month	Fuel Issued (Other)			Inventory Adjustments			Ending Balance		
		Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit
<u>Plant Scherer</u>										
<u>Coal (Mmbtu)</u>										
1	Dec 99	0	0	0.000	0	0	0.000	1,936,757	3,515	1.815
2	Jan 00	0	0	0.000	0	0	0.000	2,532,126	4,634	1.830
3	Feb 00	0	0	0.000	0	0	0.000	2,712,504	5,166	1.905
4	Mar 00	0	0	0.000	0	0	0.000	2,469,733	4,699	1.903
5	Apr 00	0	0	0.000	0	0	0.000	2,468,899	4,716	1.910
6	May 00	0	0	0.000	0	0	0.000	2,193,660	4,216	1.922
7	Jun 00	0	0	0.000	0	0	0.000	1,963,505	3,738	1.904
8	Jul 00	0	0	0.000	0	0	0.000	1,630,767	3,064	1.879
9	Aug 00	0	0	0.000	0	0	0.000	1,491,973	2,837	1.902
10	Sep 00	0	0	0.000	0	0	0.000	1,075,570	2,054	1.910
11	Oct 00	0	0	0.000	0	0	0.000	1,077,720	2,038	1.891
12	Nov 00	0	0	0.000	0	0	0.000	738,965	1,384	1.873
13	Dec 00	0	0	0.000	0	0	0.000	254,738	489	1.920
14	Total	0	0		0	0		22,546,917	42,550	
15	13 Month Average	0	0	0.000	0	0	0.000	1,734,378	3,273	1.887

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FLORIDA PUBLIC SERVICE COMMISSION

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

Type of Data Shown:

___ Projected Test Year Ended 05/31/03

XX Prior Year Ended 05/31/02

___ Historical Year Ended 12/31/00

Witness: R. G. Moore, R. R. Labrato

COMPANY: GULF POWER COMPANY

DOCKET NO.: 010949-EI

Fuel Type	Month	Beginning Balance			Receipts			Fuel Issued to Generation		
		Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit
Plant Scherer										
Coal (Mmbtu)										
1	May 01	2,682,349	4,875	1.817	554,170	1,055	1.904	955,547	1,751	1.832
2	Jun 01	2,630,585	4,820	1.832	551,532	1,050	1.904	952,339	1,757	1.845
3	Jul 01	2,545,567	4,696	1.845	551,532	1,053	1.909	1,099,026	2,040	1.856
4	Aug 01	2,375,792	4,410	1.856	763,559	1,395	1.827	1,124,653	2,080	1.849
5	Sep 01	2,398,018	4,434	1.849	551,532	1,053	1.909	1,065,854	1,982	1.860
6	Oct 01	2,238,800	4,165	1.860	554,170	1,060	1.913	557,214	1,042	1.870
7	Nov 01	2,371,409	4,436	1.871	553,554	1,058	1.911	0	0	0.000
8	Dec 01	2,838,593	5,331	1.878	551,532	1,055	1.913	530,359	999	1.884
9	Jan 02	3,019,148	5,687	1.884	297,755	654	2.196	937,849	1,793	1.912
10	Feb 02	2,692,865	5,149	1.912	297,755	654	2.196	1,004,196	1,948	1.940
11	Mar 02	2,377,363	4,612	1.940	299,598	658	2.196	894,928	1,762	1.969
12	Apr 02	2,102,986	4,140	1.969	297,755	655	2.200	873,890	1,745	1.997
13	May 02	1,847,165	3,690	1.998	299,598	659	2.200	883,559	1,790	2.026
14	Total	32,120,640	60,445		6,124,042	12,059		10,879,414	20,689	
15										
16	13 Month Average	2,470,818	4,650	1.882	471,080	928	1.970	836,878	1,592	1.903

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**Adjustment of the ending inventory to true up to Gulf pro rata share of Plant Scherer common pile.

Supporting Schedules:

Recap Schedules: B-17a

FLORIDA PUBLIC SERVICE COMMISSION

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

Type of Data Shown:

___ Projected Test Year Ended 05/31/03

XX Prior Year Ended 05/31/02

___ Historical Year Ended 12/31/00

Witness: R. G. Moore, R. R. Labrato

COMPANY: GULF POWER COMPANY

DOCKET NO.: 010949-EI

Fuel Type	Month	Fuel Issued (Other)			Inventory Adjustments			Ending Balance		
		Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit
<u>Plant Scherer</u>										
<u>Coal (Mmbtu)</u>										
1	May 01	0	0	0.000	349,613	641	1.833	2,630,585	4,820	1.832
2	Jun 01	0	0	0.000	315,789	583	1.846	2,545,567	4,696	1.845
3	Jul 01	0	0	0.000	377,749	701	1.856	2,375,792	4,410	1.856
4	Aug 01	0	0	0.000	383,164	709	1.850	2,398,018	4,434	1.849
5	Sep 01	0	0	0.000	355,140	660	1.858	2,238,800	4,165	1.860
6	Oct 01	0	0	0.000	135,653	253	1.865	2,371,409	4,436	1.871
7	Nov 01	0	0	0.000	(86,370)	(163)	1.887	2,838,593	5,331	1.878
8	Dec 01	0	0	0.000	159,382	300	1.882	3,019,148	5,687	1.884
9	Jan 02	0	0	0.000	313,811	601	1.915	2,692,865	5,149	1.912
10	Feb 02	0	0	0.000	390,939	757	1.936	2,377,363	4,612	1.940
11	Mar 02	0	0	0.000	320,953	632	1.969	2,102,986	4,140	1.969
12	Apr 02	0	0	0.000	320,314	640	1.998	1,847,165	3,690	1.998
13	May 02	0	0	0.000	285,913	579	2.025	1,549,117	3,138	2.026
14	Total	0	0		3,622,050	6,893		30,987,408	58,708	
15										
16	13 Month Average	0	0	0.000	278,619	530	1.903	2,383,647	4,516	1.895

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FLORIDA PUBLIC SERVICE COMMISSION

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

Type of Data Shown:

Projected Test Year Ended 05/31/03

Prior Year Ended 05/31/02

Historical Year Ended 12/31/00

Witness: R. G. Moore, R. R. Labrato

COMPANY: GULF POWER COMPANY

DOCKET NO.: 010949-EI

Fuel Type	Month	Beginning Balance			Receipts			Fuel Issued to Generation		
		Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit
<u>Plant Scherer</u>										
<u>Coal (Mmbtu)</u>										
1	May 02	1,847,165	3,690	1.998	299,598	659	2.200	883,559	1,790	2.026
2	Jun 02	1,549,117	3,138	2.026	471,941	939	1.990	1,031,480	2,081	2.017
3	Jul 02	1,332,626	2,688	2.017	642,843	1,223	1.902	1,133,776	2,245	1.980
4	Aug 02	1,233,857	2,443	1.980	680,646	1,286	1.889	1,178,962	2,297	1.948
5	Sep 02	1,140,638	2,222	1.948	610,813	1,170	1.915	1,056,990	2,047	1.937
6	Oct 02	1,068,230	2,068	1.936	683,919	1,294	1.892	968,132	1,858	1.919
7	Nov 02	1,104,239	2,119	1.919	578,925	1,120	1.935	777,165	1,495	1.924
8	Dec 02	1,152,902	2,218	1.924	470,822	942	2.001	634,871	1,236	1.947
9	Jan 03	1,212,282	2,359	1.946	581,260	1,145	1.970	797,987	1,559	1.954
10	Feb 03	1,257,625	2,458	1.954	582,843	1,148	1.970	908,014	1,779	1.959
11	Mar 03	1,269,985	2,488	1.959	624,390	1,210	1.938	911,396	1,779	1.952
12	Apr 03	1,331,311	2,599	1.952	277,922	636	2.288	93,453	188	2.012
13	May 03	1,455,172	2,925	2.010	465,617	953	2.047	796,853	1,609	2.019
14	Total	16,955,149	33,415		6,971,539	13,725		11,172,638	21,963	
15										
16	13 Month Average	1,304,242	2,570	1.971	536,272	1,056	1.969	859,434	1,689	1.965

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**Adjustment of the ending inventory to true up to Gulf pro rata share of Plant Scherer common pile.

Supporting Schedules:

Recap Schedules: B-17a

FLORIDA PUBLIC SERVICE COMMISSION

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

Type of Data Shown:

XX Projected Test Year Ended 05/31/03

___ Prior Year Ended 05/31/02

___ Historical Year Ended 12/31/00

Witness: R. G. Moore, R. R. Labrato

COMPANY: GULF POWER COMPANY

DOCKET NO.: 010949-EI

Fuel Type	Month	Fuel Issued (Other)			Inventory Adjustments			Ending Balance		
		Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit
<u>Plant Scherer</u>										
<u>Coal (Mmbtu)</u>										
1	May 02	0	0	0.000	285,913	579	2.025	1,549,117	3,138	2.026
2	Jun 02	0	0	0.000	343,048	692	2.017	1,332,626	2,688	2.017
3	Jul 02	0	0	0.000	392,164	777	1.981	1,233,857	2,443	1.980
4	Aug 02	0	0	0.000	405,097	790	1.950	1,140,638	2,222	1.948
5	Sep 02	0	0	0.000	373,769	723	1.934	1,068,230	2,068	1.936
6	Oct 02	0	0	0.000	320,222	615	1.921	1,104,239	2,119	1.919
7	Nov 02	0	0	0.000	246,903	474	1.920	1,152,902	2,218	1.924
8	Dec 02	0	0	0.000	223,429	435	1.947	1,212,282	2,359	1.946
9	Jan 03	0	0	0.000	262,070	513	1.957	1,257,625	2,458	1.954
10	Feb 03	0	0	0.000	337,531	661	1.958	1,269,985	2,488	1.959
11	Mar 03	0	0	0.000	348,332	680	1.952	1,331,311	2,599	1.952
12	Apr 03	0	0	0.000	(60,608)	(122)	2.013	1,455,172	2,925	2.010
13	May 03	0	0	0.000	251,812	508	2.017	1,375,748	2,777	2.019
14	Total	0	0		3,729,682	7,325		16,483,732	32,502	
15										
16	13 Month Average	0	0	0.000	286,899	563	1.962	1,267,979	2,500	1.972

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FLORIDA PUBLIC SERVICE COMMISSION

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

Type of Data Shown:

___ Projected Test Year Ended 05/31/03

___ Prior Year Ended 05/31/02

XX Historical Year Ended 12/31/00

Witness: R. G. Moore, R. R. Labrato

COMPANY: GULF POWER COMPANY

DOCKET NO.: 010949-EI

Fuel Type	Month	Beginning Balance			Receipts			Fuel Issued to Generation		
		Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit
<u>Plant Crist</u>										
<u>#2 Lighter Oil (Bbls)</u>										
1	Dec 99	3,326	57	17.138	0	0	0.000	389	7	17.995
2	Jan 00	2,937	50	17.024	179	4	22.346	463	8	17.279
3	Feb 00	2,653	46	17.339	(303)	0	0.000	242	5	20.661
4	Mar 00	2,108	41	19.450	0	0	0.000	107	2	18.692
5	Apr 00	2,001	39	19.490	0	0	0.000	241	5	20.747
6	May 00	1,760	34	19.318	178	6	33.708	333	7	21.018
7	Jun 00	1,605	33	20.561	704	24	34.091	200	5	25.000
8	Jul 00	2,109	52	24.656	1,235	43	34.818	269	8	29.740
9	Aug 00	3,075	87	28.293	882	32	36.281	244	7	28.689
10	Sep 00	3,713	112	30.164	0	0	0.000	546	16	29.304
11	Oct 00	3,167	96	30.313	1,060	45	42.453	515	17	33.010
12	Nov 00	3,712	124	33.405	354	15	42.373	416	14	33.654
13	Dec 00	3,650	125	34.247	0	0	0.000	430	15	34.884
14	Total	35,816	896		4,289	169		4,395	116	
15	13 Month Average	2,755	69	25.045	330	13	39.394	338	9	26.627

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FLORIDA PUBLIC SERVICE COMMISSION

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

Type of Data Shown:

___ Projected Test Year Ended 05/31/03

___ Prior Year Ended 05/31/02

XX Historical Year Ended 12/31/00

Witness: R. G. Moore, R. R. Labrato

COMPANY: GULF POWER COMPANY

DOCKET NO.: 010949-EI

Fuel Type	Month	Fuel Issued (Other)			Inventory Adjustments			Ending Balance		
		Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit
<u>Plant Crist</u>										
<u>#2 Lighter Oil (Bbls)</u>										
1	Dec 99	0	0	0.000	0	0	0.000	2,937	50	17.024
2	Jan 00	0	0	0.000	0	0	0.000	2,653	46	17.339
3	Feb 00	0	0	0.000	0	0	0.000	2,108	41	19.450
4	Mar 00	0	0	0.000	0	0	0.000	2,001	39	19.490
5	Apr 00	0	0	0.000	0	0	0.000	1,760	34	19.318
6	May 00	0	0	0.000	0	0	0.000	1,605	33	20.561
7	Jun 00	0	0	0.000	0	0	0.000	2,109	52	24.656
8	Jui 00	0	0	0.000	0	0	0.000	3,075	87	28.293
9	Aug 00	0	0	0.000	0	0	0.000	3,713	112	30.164
10	Sep 00	0	0	0.000	0	0	0.000	3,167	96	30.313
11	Oct 00	0	0	0.000	0	0	0.000	3,712	124	33.405
12	Nov 00	0	0	0.000	0	0	0.000	3,650	125	34.247
13	Dec 00	0	0	0.000	0	0	0.000	3,220	110	34.161
14	Total	0	0		0	0		35,710	949	
15	13 Month Average	0	0	0.000	0	0	0.000	2,747	73	26.574

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FLORIDA PUBLIC SERVICE COMMISSION

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

Type of Data Shown:

___ Projected Test Year Ended 05/31/03

XX Prior Year Ended 05/31/02

___ Historical Year Ended 12/31/00

Witness: R. G. Moore, R. R. Labrato

COMPANY: GULF POWER COMPANY

DOCKET NO.: 010949-EI

Fuel Type	Month	Beginning Balance			Receipts			Fuel Issued to Generation		
		Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit
<u>Plant Crist</u>										
<u>#2 Lighter Oil (Bbl's)</u>										
1	May 01	4,286	134	31.265	597	19	31.826	596	19	31.879
2	Jun 01	4,286	134	31.265	596	19	31.879	596	19	31.879
3	Jul 01	4,286	134	31.265	596	19	31.879	596	19	31.879
4	Aug 01	4,286	134	31.265	595	19	31.933	595	19	31.933
5	Sep 01	4,286	134	31.265	595	19	31.933	595	19	31.933
6	Oct 01	4,286	135	31.498	520	16	30.769	520	16	30.769
7	Nov 01	4,286	135	31.498	405	13	32.099	406	13	32.020
8	Dec 01	4,286	135	31.498	595	19	31.933	595	19	31.933
9	Jan 02	4,286	135	31.498	595	18	30.252	595	19	31.933
10	Feb 02	4,286	134	31.265	594	18	30.303	594	18	30.303
11	Mar 02	4,286	133	31.031	594	18	30.303	594	18	30.303
12	Apr 02	4,286	133	31.032	594	18	30.303	594	18	30.303
13	May 02	4,286	134	31.265	594	18	30.303	594	18	30.303
14	Total	55,718	1,744		7,470	233		7,470	234	
15										
16	13 Month Average	4,286	134	31.265	575	18	31.304	575	18	31.304

196

Adjustment due to rounding

Supporting Schedules:

Recap Schedules: B-17a

FLORIDA PUBLIC SERVICE COMMISSION

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

Type of Data Shown:

___ Projected Test Year Ended 05/31/03

XX Prior Year Ended 05/31/02

___ Historical Year Ended 12/31/00

Witness: R. G. Moore, R. R. Labrato

COMPANY: GULF POWER COMPANY

DOCKET NO.: 010949-EI

Fuel Type	Month	Fuel Issued (Other)			Inventory Adjustments			Ending Balance		
		Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit
<u>Plant Crist</u>										
<u>#2 Lighter Oil (Bbl's)</u>										
1	May 01	0	0	0.000	(1)	0	0.000	4,286	134	31.265
2	Jun 01	0	0	0.000	0	0	0.000	4,286	134	31.265
3	Jul 01	0	0	0.000	0	0	0.000	4,286	134	31.265
4	Aug 01	0	0	0.000	0	0	0.000	4,286	134	31.265
5	Sep 01	0	0	0.000	0	1	0.000	4,286	135	31.498
6	Oct 01	0	0	0.000	0	0	0.000	4,286	135	31.498
7	Nov 01	0	0	0.000	1	0	0.000	4,286	135	31.498
8	Dec 01	0	0	0.000	0	0	0.000	4,286	135	31.498
9	Jan 02	0	0	0.000	0	0	0.000	4,286	134	31.265
10	Feb 02	0	0	0.000	0	(1)	0.000	4,286	133	31.031
11	Mar 02	0	0	0.000	0	0	0.000	4,286	133	31.032
12	Apr 02	0	0	0.000	0	0	0.000	4,286	134	31.265
13	May 02	0	0	0.000	0	(1)	0.000	4,286	133	31.032
14	Total	0	0		0	(1)		55,718	1,743	
15										
16	13 Month Average	0	0	0.000	0	(0)	0.000	4,286	134	31.265

197

FLORIDA PUBLIC SERVICE COMMISSION

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

Type of Data Shown:
 Projected Test Year Ended 05/31/03
 Prior Year Ended 05/31/02
 Historical Year Ended 12/31/00
 Witness: R. G. Moore, R. R. Labrato

COMPANY: GULF POWER COMPANY

DOCKET NO.: 010949-EI

Fuel Type	Month	Beginning Balance			Receipts			Fuel Issued to Generation		
		Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit
<u>Plant Crist</u>										
<u>#2 Lighter Oil (Bbl's)</u>										
1	May 02	4,286	131	30.565	594	18	30.303	594	18	30.303
2	Jun 02	4,286	131	30.565	594	18	30.303	594	18	30.303
3	Jul 02	4,286	131	30.565	594	18	30.303	594	18	30.303
4	Aug 02	4,286	131	30.565	594	18	30.303	594	18	30.303
5	Sep 02	4,286	130	30.331	594	18	30.303	594	18	30.303
6	Oct 02	4,286	130	30.331	594	18	30.303	594	18	30.303
7	Nov 02	4,286	130	30.331	594	18	30.303	594	18	30.303
8	Dec 02	4,286	129	30.098	405	12	29.630	405	12	29.630
9	Jan 03	4,286	129	30.098	594	18	30.303	594	18	30.303
10	Feb 03	4,286	130	30.331	594	18	30.303	594	18	30.303
11	Mar 03	4,286	131	30.565	594	18	30.303	594	18	30.303
12	Apr 03	4,286	132	30.798	594	18	30.303	594	18	30.303
13	May 03	4,286	133	31.031	594	18	30.303	594	18	30.303
14	Total	55,718	1,698		7,533	228		7,533	228	
15										
16	13 Month Average	4,286	131	30.565	579	18	31.088	579	18	31.088

198

Adjustment due to rounding

Supporting Schedules:

Recap Schedules: B-17a

FLORIDA PUBLIC SERVICE COMMISSION

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

Type of Data Shown:

Projected Test Year Ended 05/31/03

Prior Year Ended 05/31/02

Historical Year Ended 12/31/00

Witness: R. G. Moore, R. R. Labrato

COMPANY: GULF POWER COMPANY

DOCKET NO.: 010949-EI

Fuel Type	Month	Fuel Issued (Other)			Inventory Adjustments			Ending Balance		
		Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit
<u>Plant Crist</u>										
<u>#2 Lighter Oil (Bbl's)</u>										
1	May 02	0	0	0.000	0	0	0.000	4,286	131	30.565
2	Jun 02	0	0	0.000	0	0	0.000	4,286	131	30.565
3	Jul 02	0	0	0.000	0	0	0.000	4,286	131	30.565
4	Aug 02	0	0	0.000	0	(1)	0.000	4,286	130	30.331
5	Sep 02	0	0	0.000	0	0	0.000	4,286	130	30.331
6	Oct 02	0	0	0.000	0	0	0.000	4,286	130	30.331
7	Nov 02	0	0	0.000	0	(1)	0.000	4,286	129	30.098
8	Dec 02	0	0	0.000	0	0	0.000	4,286	129	30.098
9	Jan 03	0	0	0.000	0	1	0.000	4,286	130	30.331
10	Feb 03	0	0	0.000	0	1	0.000	4,286	131	30.565
11	Mar 03	0	0	0.000	0	1	0.000	4,286	132	30.798
12	Apr 03	0	0	0.000	0	1	0.000	4,286	133	31.031
13	May 03	0	0	0.000	0	0	0.000	4,286	133	31.031
14	Total	0	0		0	2		55,718	1,700	
15										
16	13 Month Average	0	0	0.000	0	0	0.000	4,286	131	30.565

199

FLORIDA PUBLIC SERVICE COMMISSION

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

Type of Data Shown:

 Projected Test Year Ended 05/31/03 Prior Year Ended 05/31/02 Historical Year Ended 12/31/00

Witness: R. G. Moore, R. R. Labrato

COMPANY: GULF POWER COMPANY

DOCKET NO.: 010949-EI

Fuel Type	Month	Beginning Balance			Receipts			Fuel Issued to Generation		
		Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit
Plant Smith										
#2 Lighter Oil (Bbls.)										
1	Dec 99	295	8	27.119	539	14	25.974	188	5	26.596
2	Jan 00	621	16	25.765	0	2	0.000	65	2	30.769
3	Feb 00	530	15	28.302	359	11	30.641	340	10	29.412
4	Mar 00	523	15	28.681	713	23	32.258	59	2	33.898
5	Apr 00	1,154	35	30.329	11	0	0.000	390	12	30.769
6	May 00	730	22	30.137	347	12	34.582	194	6	30.928
7	Jun 00	813	26	31.980	174	6	34.483	68	2	29.412
8	Jul 00	892	29	32.511	405	14	34.568	292	10	34.247
9	Aug 00	988	32	32.389	392	14	35.714	89	3	33.708
10	Sep 00	1,284	43	33.489	184	7	38.043	260	9	34.615
11	Oct 00	1,201	41	34.138	0	0	0.000	169	6	35.503
12	Nov 00	1,012	34	33.597	563	24	42.629	524	20	38.168
13	Dec 00	1,037	37	35.680	537	23	42.831	238	9	37.815
14	Total	11,080	353		4,224	150		2,876	96	
15	13 Month Average	852	27	31.690	325	12	36.923	221	7	31.674

Fuel issued (Other) is oil consumed for purposes other than generation, such as diesel fire pumps, off-road vehicles, forklifts, etc.

Supporting Schedules:

Recap Schedules: B-17a

200

FLORIDA PUBLIC SERVICE COMMISSION

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

Type of Data Shown:

___ Projected Test Year Ended 05/31/03

___ Prior Year Ended 05/31/02

XX Historical Year Ended 12/31/00

Witness: R. G. Moore, R. R. Labrato

COMPANY: GULF POWER COMPANY

DOCKET NO.: 010949-EI

Fuel Type	Month	Fuel Issued (Other)			Inventory Adjustments			Ending Balance		
		Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit
<u>Plant Smith</u>										
<u>#2 Lighter Oil (Bbls.)</u>										
1	Dec 99	25	1	40.000	0	0	0.000	621	16	25.765
2	Jan 00	26	1	38.462	0	0	0.000	530	15	28.302
3	Feb 00	26	1	38.462	0	0	0.000	523	15	28.681
4	Mar 00	23	1	43.478	0	0	0.000	1,154	35	30.329
5	Apr 00	45	1	22.222	0	0	0.000	730	22	30.137
6	May 00	70	2	28.571	0	0	0.000	813	26	31.980
7	Jun 00	27	1	37.037	0	0	0.000	892	29	32.511
8	Jul 00	17	1	58.824	0	0	0.000	988	32	32.389
9	Aug 00	7	0	0.000	0	0	0.000	1,284	43	33.489
10	Sep 00	7	0	0.000	0	0	0.000	1,201	41	34.138
11	Oct 00	20	1	50.000	0	0	0.000	1,012	34	33.597
12	Nov 00	14	1	71.429	0	0	0.000	1,037	37	35.680
13	Dec 00	24	1	41.667	0	0	0.000	1,312	50	38.110
14	Total	331	12		0	0		12,097	395	
15	13 Month Average	25	1	40.000	0	0	0.000	931	30	32.223

201

FLORIDA PUBLIC SERVICE COMMISSION

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

Type of Data Shown:

___ Projected Test Year Ended 05/31/03

XX Prior Year Ended 05/31/02

___ Historical Year Ended 12/31/00

Witness: R. G. Moore, R. R. Labrato

COMPANY: GULF POWER COMPANY

DOCKET NO.: 010949-EI

Fuel Type	Month	Beginning Balance			Receipts			Fuel Issued to Generation		
		Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit
<u>Plant Smith</u>										
<u>#2 Lighter Oil (Bbl's)</u>										
1	May 01	476	15	31.513	518	16	30.888	518	16	30.888
2	Jun 01	476	15	31.513	518	16	30.888	518	16	30.888
3	Jul 01	476	15	31.513	518	16	30.888	518	16	30.888
4	Aug 01	476	15	31.513	518	16	30.888	518	16	30.888
5	Sep 01	476	15	31.513	518	16	30.888	518	16	30.888
6	Oct 01	476	15	31.513	518	16	30.888	518	16	30.888
7	Nov 01	476	15	31.513	518	16	30.888	518	16	30.888
8	Dec 01	476	15	31.513	518	16	30.888	518	16	30.888
9	Jan 02	476	15	31.513	518	16	30.888	518	16	30.888
10	Feb 02	476	15	31.513	518	16	30.888	518	16	30.888
11	Mar 02	476	14	29.412	518	15	28.958	518	15	28.958
12	Apr 02	476	14	29.412	518	15	28.958	518	15	28.958
13	May 02	476	14	29.412	518	15	28.958	518	15	28.958
14	Total	6,188	192		6,734	205		6,734	205	
15										
16	13 Month Average	476	15	31.513	518	16	30.888	518	16	30.888

202

Adjustment due to rounding

Supporting Schedules:

Recap Schedules: B-17a

FLORIDA PUBLIC SERVICE COMMISSION

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

Type of Data Shown:

___ Projected Test Year Ended 05/31/03

XX Prior Year Ended 05/31/02

___ Historical Year Ended 12/31/00

Witness: R. G. Moore, R. R. Labrato

COMPANY: GULF POWER COMPANY

DOCKET NO.: 010949-EI

Fuel Type	Month	Fuel Issued (Other)			Inventory Adjustments			Ending Balance		
		Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit
<u>Plant Smith</u>										
<u>#2 Lighter Oil (Bbl's)</u>										
1	May 01	0	0	0.000	0	0	0.000	476	15	31.513
2	Jun 01	0	0	0.000	0	0	0.000	476	15	31.513
3	Jul 01	0	0	0.000	0	0	0.000	476	15	31.513
4	Aug 01	0	0	0.000	0	0	0.000	476	15	31.513
5	Sep 01	0	0	0.000	0	0	0.000	476	15	31.513
6	Oct 01	0	0	0.000	0	0	0.000	476	15	31.513
7	Nov 01	0	0	0.000	0	0	0.000	476	15	31.513
8	Dec 01	0	0	0.000	0	0	0.000	476	15	31.513
9	Jan 02	0	0	0.000	0	0	0.000	476	15	31.513
10	Feb 02	0	0	0.000	0	(1)	0.000	476	14	29.412
11	Mar 02	0	0	0.000	0	0	0.000	476	14	29.412
12	Apr 02	0	0	0.000	0	0	0.000	476	14	29.412
13	May 02	0	0	0.000	0	0	0.000	476	14	29.412
14	Total	0	0		0	(1)		6,188	191	
15										
16	13 Month Average	0	0	0.000	0	(0)	0.000	476	15	31.513

203

FLORIDA PUBLIC SERVICE COMMISSION

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

Type of Data Shown:

Projected Test Year Ended 05/31/03

Prior Year Ended 05/31/02

Historical Year Ended 12/31/00

Witness: R. G. Moore, R. R. Labrato

COMPANY: GULF POWER COMPANY

DOCKET NO.: 010949-EI

Fuel Type	Month	Beginning Balance			Receipts			Fuel Issued to Generation		
		Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit
<u>Plant Smith</u>										
<u>#2 Lighter Oil (Bbl's)</u>										
1	May 02	476	14	29.412	518	15	28.958	518	15	28.958
2	Jun 02	476	14	29.412	518	15	28.958	518	15	28.958
3	Jul 02	476	14	29.412	518	15	28.958	518	15	28.958
4	Aug 02	476	14	29.412	518	15	28.958	518	15	28.958
5	Sep 02	476	14	29.412	518	15	28.958	518	15	28.958
6	Oct 02	476	14	29.412	518	15	28.958	518	15	28.958
7	Nov 02	476	14	29.412	518	15	28.958	518	15	28.958
8	Dec 02	476	14	29.412	518	15	28.958	518	15	28.958
9	Jan 03	476	14	29.412	518	16	30.888	518	16	30.888
10	Feb 03	476	15	31.513	518	16	30.888	518	16	30.888
11	Mar 03	476	15	31.513	518	16	30.888	518	16	30.888
12	Apr 03	476	15	31.513	518	17	32.819	518	17	32.819
13	May 03	476	15	31.513	518	17	32.819	518	17	32.819
14	Total	6,188	186		6,734	202		6,734	201	
15										
16	13 Month Average	476	14	29.412	518	16	30.888	518	16	30.888

204

Adjustment due to rounding

Supporting Schedules:

Recap Schedules: B-17a

FLORIDA PUBLIC SERVICE COMMISSION

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

Type of Data Shown:

Projected Test Year Ended 05/31/03

Prior Year Ended 05/31/02

Historical Year Ended 12/31/00

Witness: R. G. Moore, R. R. Labrato

COMPANY: GULF POWER COMPANY

DOCKET NO.: 010949-EI

Fuel Type	Month	Fuel Issued (Other)			Inventory Adjustments			Ending Balance		
		Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit
<u>Plant Smith</u>										
<u>#2 Lighter Oil (Bbls's)</u>										
1	May 02	0	0	0.000	0	0	0.000	476	14	29.412
2	Jun 02	0	0	0.000	0	0	0.000	476	14	29.412
3	Jul 02	0	0	0.000	0	0	0.000	476	14	29.412
4	Aug 02	0	0	0.000	0	0	0.000	476	14	29.412
5	Sep 02	0	0	0.000	0	0	0.000	476	14	29.412
6	Oct 02	0	0	0.000	0	0	0.000	476	14	29.412
7	Nov 02	0	0	0.000	0	0	0.000	476	14	29.412
8	Dec 02	0	0	0.000	0	0	0.000	476	14	29.412
9	Jan 03	0	0	0.000	0	1	0.000	476	15	31.513
10	Feb 03	0	0	0.000	0	0	0.000	476	15	31.513
11	Mar 03	0	0	0.000	0	0	0.000	476	15	31.513
12	Apr 03	0	0	0.000	0	0	0.000	476	15	31.513
13	May 03	0	0	0.000	0	0	0.000	476	15	31.513
14	Total	0	0		0	1		6,188	187	
15										
16	13 Month Average	0	0	0.000	0	0	0.000	476	14	29.412

205

Adjustment due to rounding

Supporting Schedules:

Recap Schedules: B-17a

FLORIDA PUBLIC SERVICE COMMISSION

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

Type of Data Shown:

___ Projected Test Year Ended 05/31/03

___ Prior Year Ended 05/31/02

XX Historical Year Ended 12/31/00

Witness: R. G. Moore, R. R. Labrato

COMPANY: GULF POWER COMPANY

DOCKET NO.: 010949-EI

Fuel Type	Month	Beginning Balance			Receipts			Fuel Issued to Generation		
		Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit
<u>Plant Scholz</u>										
<u>#2 Lighter Oil (Bbls)</u>										
1	Dec 99	(249)	(5)	20.080	0	0	0.000	89	2	22.472
2	Jan 00	(350)	(7)	20.000	375	9	24.000	40	4	100.000
3	Feb 00	(20)	(2)	100.000	177	3	16.949	14	0	0.000
4	Mar 00	138	1	7.246	178	6	33.708	49	1	20.408
5	Apr 00	246	5	20.325	0	0	0.000	43	1	23.256
6	May 00	203	4	19.704	0	0	0.000	106	2	18.868
7	Jun 00	74	1	13.514	177	6	33.898	19	1	52.632
8	Jul 00	206	5	24.272	0	1	0.000	36	1	27.778
9	Aug 00	149	4	26.846	179	7	39.106	32	1	31.250
10	Sep 00	275	9	32.727	0	0	0.000	58	2	34.483
11	Oct 00	199	6	30.151	0	0	0.000	33	1	30.303
12	Nov 00	148	4	27.027	178	8	44.944	37	2	54.054
13	Dec 00	281	10	35.587	0	0	0.000	36	2	55.556
14	Total	1,300	35		1,264	40		592	20	
15	13 Month Average	100	3	30.000	97	3	30.928	46	2	43.478

206

Fuel issued (Other) is oil consumed for purposes other than generation, such as diesel fire pumps, off-road vehicles, forklifts, etc.

Supporting Schedules:

Recap Schedules: B-17a

FLORIDA PUBLIC SERVICE COMMISSION

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

Type of Data Shown:

___ Projected Test Year Ended 05/31/03

___ Prior Year Ended 05/31/02

XX Historical Year Ended 12/31/00

Witness: R. G. Moore, R. R. Labrato

COMPANY: GULF POWER COMPANY

DOCKET NO.: 010949-EJ

Fuel Type	Month	Fuel Issued (Other)			Inventory Adjustments			Ending Balance		
		Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit
<u>Plant Scholz</u>										
<u>#2 Lighter Oil (Bbls)</u>										
1	Dec 99	12	0	0.000	0	0	0.000	(350)	(7)	20.000
2	Jan 00	5	0	0.000	0	0	0.000	(20)	(2)	100.000
3	Feb 00	5	0	0.000	0	0	0.000	138	1	7.246
4	Mar 00	21	1	47.619	0	0	0.000	246	5	20.325
5	Apr 00	0	0	0.000	0	0	0.000	203	4	19.704
6	May 00	23	1	43.478	0	0	0.000	74	1	13.514
7	Jun 00	26	1	38.462	0	0	0.000	206	5	24.272
8	Jul 00	21	1	47.619	0	0	0.000	149	4	26.846
9	Aug 00	21	1	47.619	0	0	0.000	275	9	32.727
10	Sep 00	18	1	55.556	0	0	0.000	199	6	30.151
11	Oct 00	18	1	55.556	0	0	0.000	148	4	27.027
12	Nov 00	8	0	0.000	0	0	0.000	281	10	35.587
13	Dec 00	27	1	37.037	0	0	0.000	218	7	32.110
14	Total	205	8		0	0		1,767	47	
15	13 Month Average	16	1	62.500	0	0	0.000	136	4	29.412

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FLORIDA PUBLIC SERVICE COMMISSION

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

Type of Data Shown:

___ Projected Test Year Ended 05/31/03

XX Prior Year Ended 05/31/02

___ Historical Year Ended 12/31/00

Witness: R. G. Moore, R. R. Labrato

COMPANY: GULF POWER COMPANY

DOCKET NO.: 010949-EI

Fuel Type	Month	Beginning Balance			Receipts			Fuel Issued to Generation		
		Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit
<u>Plant Scholz</u>										
<u>#2 Lighter Oil (Bbl's)</u>										
1	May 01	357	12	33.613	76	2.405	31.645	76	2.445	32.171
2	Jun 01	357	12	33.614	76	2.405	31.645	75	2.438	32.507
3	Jul 01	357	12	33.614	76	2.405	31.645	75	2.431	32.413
4	Aug 01	357	12	33.614	75	2.399	31.987	75	2.426	32.347
5	Sep 01	357	11	30.812	76	2.405	31.645	75	2.421	32.280
6	Oct 01	357	11	30.812	75	2.399	31.987	75	2.417	32.227
7	Nov 01	357	11	30.812	75	2.399	31.987	75	2.414	32.187
8	Dec 01	357	11	30.812	76	2.405	31.645	75	2.412	32.160
9	Jan 02	357	11	30.812	75	2.258	30.107	75	2.384	31.787
10	Feb 02	357	11	30.812	75	2.258	30.107	75	2.362	31.493
11	Mar 02	357	11	30.812	75	2.258	30.107	75	2.344	31.253
12	Apr 02	357	11	30.812	75	2.258	30.107	75	2.330	31.067
13	May 02	357	11	30.812	76	2.263	29.777	75	2.317	30.893
14	Total	4,641	147		981	30.517		976	31.141	
15										
16	13 Month Average	357	11	30.812	75	2.347	31.293	75	2.395	31.933

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Adjustment due to rounding

Supporting Schedules:

Recap Schedules: B-17a

FLORIDA PUBLIC SERVICE COMMISSION

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

Type of Data Shown:

___ Projected Test Year Ended 05/31/03

XX Prior Year Ended 05/31/02

___ Historical Year Ended 12/31/00

Witness: R. G. Moore, R. R. Labrato

COMPANY: GULF POWER COMPANY

DOCKET NO.: 010949-EI

Fuel Type	Month	Fuel Issued (Other)			Inventory Adjustments			Ending Balance		
		Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit
<u>Plant Scholz</u>										
<u>#2 Lighter Oil (Bbl's)</u>										
1	May 01	0	0	0.000	0	0	0.000	357	12	33.614
2	Jun 01	0	0	0.000	(1)	0	0.000	357	12	33.614
3	Jul 01	0	0	0.000	(1)	0	0.000	357	12	33.614
4	Aug 01	0	0	0.000	0	(1)	0.000	357	11	30.812
5	Sep 01	0	0	0.000	(1)	0	0.000	357	11	30.812
6	Oct 01	0	0	0.000	0	0	0.000	357	11	30.812
7	Nov 01	0	0	0.000	0	0	0.000	357	11	30.812
8	Dec 01	0	0	0.000	(1)	0	0.000	357	11	30.812
9	Jan 02	0	0	0.000	0	0	0.000	357	11	30.812
10	Feb 02	0	0	0.000	0	0	0.000	357	11	30.812
11	Mar 02	0	0	0.000	0	0	0.000	357	11	30.812
12	Apr 02	0	0	0.000	0	1	0.000	357	11	30.812
13	May 02	0	0	0.000	(1)	0	0.000	357	11	30.812
14	Total	0	0		(5)	0		4,641	146	
15										
16	13 Month Average	0	0	0.000	(0)	0	0.000	357	11	30.812

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FLORIDA PUBLIC SERVICE COMMISSION

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

Type of Data Shown:

Projected Test Year Ended 05/31/03

Prior Year Ended 05/31/02

Historical Year Ended 12/31/00

Witness: R. G. Moore, R. R. Labrato

COMPANY: GULF POWER COMPANY

DOCKET NO.: 010949-EI

Fuel Type	Month	Beginning Balance			Receipts			Fuel Issued to Generation		
		Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit
<u>Plant Scholz</u>										
<u>#2 Lighter Oil (Bbl's)</u>										
1	May 02	357	11	30.812	76	2.263	29.776	75	2.317	30.893
2	Jun 02	357	11	30.812	75	2.258	30.107	75	2.306	30.747
3	Jul 02	357	11	30.812	75	2.258	30.107	75	2.298	30.640
4	Aug 02	357	11	30.812	75	2.258	30.107	75	2.291	30.547
5	Sep 02	357	11	30.812	75	2.258	30.107	75	2.285	30.467
6	Oct 02	357	11	30.812	75	2.258	30.107	75	2.280	30.400
7	Nov 02	357	11	30.812	75	2.258	30.107	75	2.277	30.360
8	Dec 02	357	11	30.812	75	2.258	30.107	75	2.273	30.307
9	Jan 03	357	11	30.812	75	2.431	32.413	75	2.301	30.680
10	Feb 03	357	11	30.812	41	1.311	31.976	41	1.248	30.439
11	Mar 03	357	11	30.812	75	2.431	32.413	75	2.335	31.133
12	Apr 03	357	11	30.812	75	2.431	32.413	75	2.351	31.347
13	May 03	357	11	30.812	75	2.431	32.413	75	2.365	31.533
14	Total	4,641	142		942	29.104		941	28.927	
15										
16	13 Month Average	357	11	30.813	72	2.239	31.098	72	2.225	30.903

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Adjustment due to rounding

Supporting Schedules:

Recap Schedules: B-17a

FLORIDA PUBLIC SERVICE COMMISSION

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

Type of Data Shown:

Projected Test Year Ended 05/31/03

Prior Year Ended 05/31/02

Historical Year Ended 12/31/00

Witness: R. G. Moore, R. R. Labrato

COMPANY: GULF POWER COMPANY

DOCKET NO.: 010949-EI

Fuel Type	Month	Fuel Issued (Other)			Inventory Adjustments			Ending Balance		
		Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit
<u>Plant Scholz</u>										
<u>#2 Lighter Oil (Bbl's)</u>										
1	May 02	0	0	0.000	(1)	0	0.000	357	11	30.812
2	Jun 02	0	0	0.000	0	0	0.000	357	11	30.812
3	Jul 02	0	0	0.000	0	0	0.000	357	11	30.812
4	Aug 02	0	0	0.000	0	0	0.000	357	11	30.812
5	Sep 02	0	0	0.000	0	0	0.000	357	11	30.812
6	Oct 02	0	0	0.000	0	0	0.000	357	11	30.812
7	Nov 02	0	0	0.000	0	0	0.000	357	11	30.812
8	Dec 02	0	0	0.000	0	0	0.000	357	11	30.812
9	Jan 03	0	0	0.000	0	0	0.000	357	11	30.812
10	Feb 03	0	0	0.000	0	0	0.000	357	11	30.812
11	Mar 03	0	0	0.000	0	0	0.000	357	11	30.812
12	Apr 03	0	0	0.000	0	0	0.000	357	11	30.812
13	May 03	0	0	0.000	0	0	0.000	357	11	30.812
14	Total	0	0		(1)	0		4,641	143	
15										
16	13 Month Average	0	0	0.000	(0)	0	0.000	357	11	30.812

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FLORIDA PUBLIC SERVICE COMMISSION

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

Type of Data Shown:

___ Projected Test Year Ended 05/31/03

___ Prior Year Ended 05/31/02

XX Historical Year Ended 12/31/00

Witness: R. G. Moore, R. R. Labrato

COMPANY: GULF POWER COMPANY

DOCKET NO.: 010949-EI

Fuel Type	Month	Beginning Balance			Receipts			Fuel Issued to Generation		
		Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit
<u>Plant Daniel</u>										
<u>#2 Lighter Oil (Bbls)</u>										
1	Dec 99	2,192	48	21.898	341	10	29.326	208	4	19.231
2	Jan 00	2,325	54	23.226	358	11	30.726	253	6	23.715
3	Feb 00	2,430	59	24.280	354	13	36.723	47	1	21.277
4	Mar 00	2,737	71	25.941	178	5	28.090	155	4	25.806
5	Apr 00	2,760	72	26.087	0	0	0.000	827	21	25.393
6	May 00	1,933	51	26.384	790	27	34.177	1,032	29	28.101
7	Jun 00	1,691	49	28.977	447	15	33.557	16	0	0.000
8	Jul 00	2,417	72	29.789	332	11	33.133	690	21	30.435
9	Aug 00	2,059	62	30.112	430	17	39.535	374	12	32.086
10	Sep 00	2,115	67	31.678	351	15	42.735	332	11	33.133
11	Oct 00	2,134	71	33.271	340	14	41.176	378	13	34.392
12	Nov 00	2,096	72	34.351	348	15	43.103	96	3	31.250
13	Dec 00	2,348	84	35.775	612	26	42.484	74	3	40.541
14	Total	29,237	832		4,881	179		4,482	128	
15	13 Month Average	2,249	64	28.457	375	14	37.333	345	10	28.986

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Inventory Adjustment to correct May 2000 burn.

Supporting Schedules:

Recap Schedules: B-17a

FLORIDA PUBLIC SERVICE COMMISSION

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

Type of Data Shown:

___ Projected Test Year Ended 05/31/03

___ Prior Year Ended 05/31/02

XX Historical Year Ended 12/31/00

Witness: R. G. Moore, R. R. Labrato

COMPANY: GULF POWER COMPANY

DOCKET NO.: 010949-EI

Fuel Type	Month	Fuel Issued (Other)			Inventory Adjustments			Ending Balance		
		Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit
<u>Plant Daniel</u>										
<u>#2 Lighter Oil (Bbls)</u>										
1	Dec 99	0	0	0.000	0	0	0.000	2,325	54	23.226
2	Jan 00	0	0	0.000	0	0	0.000	2,430	59	24.280
3	Feb 00	0	0	0.000	0	0	0.000	2,737	71	25.941
4	Mar 00	0	0	0.000	0	0	0.000	2,760	72	26.087
5	Apr 00	0	0	0.000	0	0	0.000	1,933	51	26.384
6	May 00	0	0	0.000	0	0	0.000	1,691	49	28.977
7	Jun 00	0	0	0.000	295	8	27.119	2,417	72	29.789
8	Jul 00	0	0	0.000	0	0	0.000	2,059	62	30.112
9	Aug 00	0	0	0.000	0	0	0.000	2,115	67	31.678
10	Sep 00	0	0	0.000	0	0	0.000	2,134	71	33.271
11	Oct 00	0	0	0.000	0	0	0.000	2,096	72	34.351
12	Nov 00	0	0	0.000	0	0	0.000	2,348	84	35.775
13	Dec 00	0	0	0.000	0	0	0.000	2,886	107	37.076
14	Total	0	0		295	8		29,931	891	
15	13 Month Average	0	0	0.000	23	1	43.478	2,302	69	29.974

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FLORIDA PUBLIC SERVICE COMMISSION

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

Type of Data Shown:

___ Projected Test Year Ended 05/31/03

XX Prior Year Ended 05/31/02

___ Historical Year Ended 12/31/00

Witness: R. G. Moore, R. R. Labrato

COMPANY: GULF POWER COMPANY

DOCKET NO.: 010949-E1

Fuel Type	Month	Beginning Balance			Receipts			Fuel Issued to Generation		
		Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit
<u>Plant Daniel</u>										
<u>#2 Lighter Oil (Bbl's)</u>										
1	May 01	2,415	73	30.228	450	14	31.111	450	14	31.111
2	Jun 01	2,415	73	30.228	449	14	31.180	449	14	31.180
3	Jul 01	2,415	74	30.642	449	14	31.180	449	14	31.180
4	Aug 01	2,415	74	30.642	449	14	31.180	449	14	31.180
5	Sep 01	2,415	75	31.056	449	14	31.180	449	14	31.180
6	Oct 01	2,415	75	31.056	449	14	31.180	449	14	31.180
7	Nov 01	2,415	75	31.056	449	14	31.180	449	14	31.180
8	Dec 01	2,415	75	31.056	449	14	31.180	449	14	31.180
9	Jan 02	2,415	75	31.056	448	13	29.018	448	14	31.250
10	Feb 02	2,415	75	31.056	448	13	29.018	448	14	31.250
11	Mar 02	2,415	74	30.642	269	8	29.740	269	8	29.740
12	Apr 02	2,415	74	30.642	448	13	29.018	448	14	31.250
13	May 02	2,415	74	30.642	448	13	29.018	448	14	31.250
14	Total	31,398	967		5,654	172		5,654	176	
15										
16	13 Month Average	2,415	74	30.642	435	13	29.886	435	14	32.184

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Adjustment due to rounding

Supporting Schedules:

Recap Schedules: B-17a

FLORIDA PUBLIC SERVICE COMMISSION

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

Type of Data Shown:

___ Projected Test Year Ended 05/31/03

XX Prior Year Ended 05/31/02

___ Historical Year Ended 12/31/00

Witness: R. G. Moore, R. R. Labrato

COMPANY: GULF POWER COMPANY

DOCKET NO.: 010949-E1

Fuel Type	Month	Fuel Issued (Other)			Inventory Adjustments			Ending Balance		
		Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit
<u>Plant Daniel</u>										
<u>#2 Lighter Oil (Bbl's)</u>										
1	May 01	0	0	0.000	0	0	0.000	2,415	73	30.228
2	Jun 01	0	0	0.000	0	1	0.000	2,415	74	30.642
3	Jul 01	0	0	0.000	0	0	0.000	2,415	74	30.642
4	Aug 01	0	0	0.000	0	1	0.000	2,415	75	31.056
5	Sep 01	0	0	0.000	0	0	0.000	2,415	75	31.056
6	Oct 01	0	0	0.000	0	0	0.000	2,415	75	31.056
7	Nov 01	0	0	0.000	0	0	0.000	2,415	75	31.056
8	Dec 01	0	0	0.000	0	0	0.000	2,415	75	31.056
9	Jan 02	0	0	0.000	0	1	0.000	2,415	75	31.056
10	Feb 02	0	0	0.000	0	0	0.000	2,415	74	30.642
11	Mar 02	0	0	0.000	0	0	0.000	2,415	74	30.642
12	Apr 02	0	0	0.000	0	1	0.000	2,415	74	30.642
13	May 02	0	0	0.000	0	0	0.000	2,415	73	30.228
14	Total	0	0		0	4		31,395	966	
15										
16	13 Month Average	0	0	0.000	0	0	0.000	2,415	74	30.642

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FLORIDA PUBLIC SERVICE COMMISSION

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

Type of Data Shown:

Projected Test Year Ended 05/31/03

Prior Year Ended 05/31/02

Historical Year Ended 12/31/00

Witness: R. G. Moore, R. R. Labrato

COMPANY: GULF POWER COMPANY

DOCKET NO.: 010949-EI

Fuel Type	Month	Beginning Balance			Receipts			Fuel Issued to Generation		
		Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit
<u>Plant Daniel</u>										
<u>#2 Lighter Oil (Bbl's)</u>										
1	May 02	2,415	73	30.228	448	13	29.018	448	14	31.250
2	Jun 02	2,415	73	30.228	448	13	29.018	448	14	31.250
3	Jul 02	2,415	73	30.228	448	13	29.018	448	13	29.018
4	Aug 02	2,415	73	30.228	448	13	29.018	448	13	29.018
5	Sep 02	2,415	73	30.228	448	13	29.018	448	13	29.018
6	Oct 02	2,415	72	29.814	448	13	29.018	448	13	29.018
7	Nov 02	2,415	72	29.814	448	13	29.018	448	13	29.018
8	Dec 02	2,415	72	29.814	448	13	29.018	448	13	29.018
9	Jan 03	2,415	72	29.814	448	14	31.250	448	13	29.018
10	Feb 03	2,415	73	30.228	448	14	31.250	448	14	31.250
11	Mar 03	2,415	73	30.228	179	6	33.520	179	5	27.933
12	Apr 03	2,415	74	30.642	448	14	31.250	448	14	31.250
13	May 03	2,415	74	30.642	448	14	31.250	448	14	31.250
14	Total	31,395	947		5,555	166		5,555	166	
15										
16	13 Month Average	2,415	73	30.228	427	13	30.445	427	13	30.445

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Adjustment due to rounding

Supporting Schedules:

Recap Schedules: B-17a

FLORIDA PUBLIC SERVICE COMMISSION

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

Type of Data Shown:

Projected Test Year Ended 05/31/03

Prior Year Ended 05/31/02

Historical Year Ended 12/31/00

Witness: R. G. Moore, R. R. Labrato

COMPANY: GULF POWER COMPANY

DOCKET NO.: 010949-EI

Fuel Type	Month	Fuel Issued (Other)			Inventory Adjustments			Ending Balance		
		Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit
<u>Plant Daniel</u>										
<u>#2 Lighter Oil (Bbl's)</u>										
1	May 02	0	0	0.000	0	1	0.000	2,415	73	30.228
2	Jun 02	0	0	0.000	0	1	0.000	2,415	73	30.228
3	Jul 02	0	0	0.000	0	0	0.000	2,415	73	30.228
4	Aug 02	0	0	0.000	0	0	0.000	2,415	73	30.228
5	Sep 02	0	0	0.000	0	(1)	0.000	2,415	72	29.814
6	Oct 02	0	0	0.000	0	0	0.000	2,415	72	29.814
7	Nov 02	0	0	0.000	0	0	0.000	2,415	72	29.814
8	Dec 02	0	0	0.000	0	0	0.000	2,415	72	29.814
9	Jan 03	0	0	0.000	0	0	0.000	2,415	73	30.228
10	Feb 03	0	0	0.000	0	0	0.000	2,415	73	30.228
11	Mar 03	0	0	0.000	0	0	0.000	2,415	74	30.642
12	Apr 03	0	0	0.000	0	0	0.000	2,415	74	30.642
13	May 03	0	0	0.000	0	1	0.000	2,415	75	31.056
14	Total	0	0		0	2		31,395	949	
15										
16	13 Month Average	0	0	0.000	0	0	0.000	2,415	73	30.228

217

Adjustment due to rounding

Supporting Schedules:

Recap Schedules: B-17a

FLORIDA PUBLIC SERVICE COMMISSION

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

Type of Data Shown:

___ Projected Test Year Ended 05/31/03

___ Prior Year Ended 05/31/02

XX Historical Year Ended 12/31/00

Witness: R. G. Moore, R. R. Labrato

COMPANY: GULF POWER COMPANY

DOCKET NO.: 010949-EI

Fuel Type	Month	Beginning Balance			Receipts			Fuel Issued to Generation		
		Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit
<u>Plant Scherer</u>										
<u>#2 Lighter Oil (Bbls)</u>										
1	Dec 99	974	22	22.541	118	5	38.136	1	0	0.000
2	Jan 00	1,029	24	23.324	119	3	25.210	140	3	21.429
3	Feb 00	1,000	24	24.000	205	5	24.390	329	9	27.356
4	Mar 00	859	20	23.283	174	6	34.483	81	2	24.691
5	Apr 00	906	23	25.386	67	3	44.776	127	4	31.496
6	May 00	804	21	26.119	21	1	47.619	0	0	0.000
7	Jun 00	784	21	26.786	94	4	42.553	0	0	0.000
8	Jul 00	827	23	27.811	153	5	32.680	78	2	25.641
9	Aug 00	847	24	28.335	24	2	83.333	0	0	0.000
10	Sep 00	819	25	30.525	180	9	50.000	0	0	0.000
11	Oct 00	942	32	33.970	107	3	28.037	156	5	32.051
12	Nov 00	847	28	33.058	129	7	54.264	1	0	0.000
13	Dec 00	920	33	35.870	(77)	(3)	38.961	0	0	0.000
14	Total	11,558	320		1,314	50		913	25	
15	13 Month Average	889	25	28.121	101	4	39.604	70	2	28.571

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Fuel issued (Other) is oil consumed for purposes other than generation, such as diesel fire pumps, off-road vehicles, forklifts, etc.

**Adjustment of the ending inventory to true up to Gulf's pro rata share of Plant Scherer's common tank.

Supporting Schedules:

Recap Schedules: B-17a

FLORIDA PUBLIC SERVICE COMMISSION

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

Type of Data Shown:

___ Projected Test Year Ended 05/31/03

___ Prior Year Ended 05/31/02

XX Historical Year Ended 12/31/00

Witness: R. G. Moore, R. R. Labrato

COMPANY: GULF POWER COMPANY

DOCKET NO.: 010949-EI

Fuel Type	Month	Fuel Issued (Other)			Inventory Adjustments			Ending Balance		
		Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit
<u>Plant Scherer</u>										
<u>#2 Lighter Oil (Bbls)</u>										
1	Dec 99	63	2	38.889	1	0	0.000	1,029	24	23.324
2	Jan 00	8	0	0.000	0	0	0.000	1,000	24	24.000
3	Feb 00	17	0	0.000	0	0	0.000	859	20	23.283
4	Mar 00	39	1	25.641	(7)	0	0.000	906	23	25.386
5	Apr 00	42	1	23.810	0	0	0.000	804	21	26.119
6	May 00	41	1	24.390	0	0	0.000	784	21	26.786
7	Jun 00	52	2	38.462	1	0	0.000	827	23	27.811
8	Jul 00	55	2	36.364	0	0	0.000	847	24	28.335
9	Aug 00	52	1	19.231	0	0	0.000	819	25	30.525
10	Sep 00	60	2	33.333	3	0	0.000	942	32	33.970
11	Oct 00	46	2	43.478	0	0	0.000	847	28	33.058
12	Nov 00	55	2	36.364	0	0	0.000	920	33	35.870
13	Dec 00	76	3	39.474	(2)	0	0.000	765	27	35.294
14	Total	606	19		(4)	0		11,349	325	
15	13 Month Average	47	1	21.277	(0)	0	0.000	873	25	28.637

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FLORIDA PUBLIC SERVICE COMMISSION

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

Type of Data Shown:

___ Projected Test Year Ended 05/31/03

XX Prior Year Ended 05/31/02

___ Historical Year Ended 12/31/00

Witness: R. G. Moore, R. R. Labrato

COMPANY: GULF POWER COMPANY

DOCKET NO.: 010949-E1

Fuel Type	Month	Beginning Balance			Receipts			Fuel Issued to Generation		
		Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit
<u>Plant Scherer</u>										
<u>#2 Lighter Oil (Bbl's)</u>										
1	May 01	939	31	33.014	44	1.484	33.727	52	1.706	32.808
2	Jun 01	939	31	33.014	44	1.484	33.727	52	1.707	32.827
3	Jul 01	939	31	33.014	44	1.483	33.705	52	1.708	32.846
4	Aug 01	939	31	33.014	44	1.482	33.682	52	1.709	32.865
5	Sep 01	939	31	33.014	44	1.482	33.682	52	1.710	32.885
6	Oct 01	939	31	33.014	44	1.482	33.682	52	1.711	32.904
7	Nov 01	939	31	33.014	15	0.500	33.333	0	0.000	0.000
8	Dec 01	939	31	33.014	44	1.482	33.682	52	1.712	32.923
9	Jan 02	939	31	33.014	44	1.393	31.659	52	1.708	32.846
10	Feb 02	939	31	33.014	34	1.062	31.235	52	1.705	32.788
11	Mar 02	939	31	33.014	44	1.392	31.636	52	1.702	32.731
12	Apr 02	939	31	33.014	44	1.392	31.636	52	1.698	32.654
13	May 02	939	31	33.014	44	1.392	31.636	52	1.950	37.500
14	Total	12,207	403		533	17.510		624	20.726	
15										
16	13 Month Average	939	31	33.014	41	1.347	32.854	48	1.594	33.208

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**Adjustment of the ending inventory to true up to Gulf's pro rata share of Plant Scherer's common tank.

FLORIDA PUBLIC SERVICE COMMISSION

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

Type of Data Shown:

___ Projected Test Year Ended 05/31/03

XX Prior Year Ended 05/31/02

___ Historical Year Ended 12/31/00

Witness: R. G. Moore, R. R. Labrato

COMPANY: GULF POWER COMPANY

DOCKET NO.: 010949-EI

Fuel Type	Month	Fuel Issued (Other)			Inventory Adjustments			Ending Balance		
		Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit
<u>Plant Scherer</u>										
<u>#2 Lighter Oil (Bbl's)</u>										
1	May 01	0	0	0.000	8	0	0.000	939	31	33.014
2	Jun 01	0	0	0.000	8	0	0.000	939	31	33.014
3	Jul 01	0	0	0.000	8	1	0.000	939	31	33.014
4	Aug 01	0	0	0.000	8	0	0.000	939	31	33.014
5	Sep 01	0	0	0.000	8	0	0.000	939	31	33.014
6	Oct 01	0	0	0.000	8	0	0.000	939	31	33.014
7	Nov 01	0	0	0.000	(15)	0	0.000	939	31	33.014
8	Dec 01	0	0	0.000	8	0	0.000	939	31	33.014
9	Jan 02	0	0	0.000	8	0	0.000	939	31	33.014
10	Feb 02	0	0	0.000	18	1	0.000	939	31	33.014
11	Mar 02	0	0	0.000	8	0	0.000	939	31	33.014
12	Apr 02	0	0	0.000	8	1	0.000	939	31	33.014
13	May 02	0	0	0.000	8	0	0.000	939	31	33.014
14	Total	0	0		91	3		12,207	403	
15										
16	13 Month Average	0	0	0.000	7	0	0.000	939	31	33.014

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FLORIDA PUBLIC SERVICE COMMISSION

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

Type of Data Shown:

XX Projected Test Year Ended 05/31/03

___ Prior Year Ended 05/31/02

___ Historical Year Ended 12/31/00

Witness: R. G. Moore, R. R. Labrato

COMPANY: GULF POWER COMPANY

DOCKET NO.: 010949-EI

Fuel Type	Month	Beginning Balance			Receipts			Fuel Issued to Generation		
		Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit
<u>Plant Scherer</u>										
<u>#2 Lighter Oil (Bbl's)</u>										
1	May 02	939	31	33.014	44	1.392	31.636	52	1.695	32.596
2	Jun 02	939	31	33.014	44	1.391	31.614	52	1.692	32.538
3	Jul 02	939	31	33.014	44	1.391	31.614	52	1.689	32.481
4	Aug 02	939	31	33.014	44	1.390	31.591	52	1.686	32.423
5	Sep 02	939	31	33.014	44	1.391	31.614	52	1.684	32.385
6	Oct 02	939	31	33.014	44	1.390	31.591	52	1.681	32.327
7	Nov 02	939	31	33.014	44	1.390	31.591	52	1.679	32.288
8	Dec 02	939	30	31.949	44	1.390	31.591	52	1.676	32.231
9	Jan 03	939	30	31.949	44	1.499	34.068	52	1.680	32.308
10	Feb 03	939	31	33.014	44	1.498	34.045	52	1.683	32.365
11	Mar 03	939	31	33.014	39	1.332	34.154	52	1.686	32.423
12	Apr 03	939	31	33.014	44	1.498	34.045	52	1.689	32.481
13	May 03	939	31	33.014	44	1.498	34.045	52	1.692	32.538
14	Total	12,207	401		567	18.450		676	21.912	
15										
16	13 Month Average	939	31	33.014	44	1.419	32.250	52	1.686	32.423

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**Adjustment of the ending inventory to true up to Gulf's pro rata share of Plant Scherer's common tank.

FLORIDA PUBLIC SERVICE COMMISSION

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

Type of Data Shown:

XX Projected Test Year Ended 05/31/03

___ Prior Year Ended 05/31/02

___ Historical Year Ended 12/31/00

Witness: R. G. Moore, R. R. Labrato

COMPANY: GULF POWER COMPANY

DOCKET NO.: 010949-E1

Fuel Type	Month	Fuel Issued (Other)			Inventory Adjustments			Ending Balance		
		Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit
<u>Plant Scherer</u>										
<u>#2 Lighter Oil (Bbl's)</u>										
1	May 02	0	0	0.000	8	0	0.000	939	31	33.014
2	Jun 02	0	0	0.000	8	1	0.000	939	31	33.014
3	Jul 02	0	0	0.000	8	0	0.000	939	31	33.014
4	Aug 02	0	0	0.000	8	0	0.000	939	31	33.014
5	Sep 02	0	0	0.000	8	0	0.000	939	31	33.014
6	Oct 02	0	0	0.000	8	1	0.000	939	31	33.014
7	Nov 02	0	0	0.000	8	0	0.000	939	30	31.949
8	Dec 02	0	0	0.000	8	0	0.000	939	30	31.949
9	Jan 03	0	0	0.000	8	2	0.000	939	31	33.014
10	Feb 03	0	0	0.000	8	0	0.000	939	31	33.014
11	Mar 03	0	0	0.000	13	0	0.000	939	31	33.014
12	Apr 03	0	0	0.000	8	0	0.000	939	31	33.014
13	May 03	0	0	0.000	8	0	0.000	939	31	33.014
14	Total	0	0		109	4		12,207	401	
15										
16	13 Month Average	0	0	0.000	8	0	0.000	939	31	33.014

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FLORIDA PUBLIC SERVICE COMMISSION

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

Type of Data Shown:

___ Projected Test Year Ended 05/31/03

___ Prior Year Ended 05/31/02

XX Historical Year Ended 12/31/00

Witness: R. G. Moore, R. R. Labrato

COMPANY: GULF POWER COMPANY

DOCKET NO.: 010949-EI

Fuel Type	Month	Beginning Balance			Receipts			Fuel Issued to Generation		
		Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit
<u>Plant Smith</u>										
<u>Combustion Turbine Oil (Bbls)</u>										
1	Dec 99	7,673	202	26.326	111	3	27.027	533	14	26.266
2	Jan 00	7,251	191	26.341	0	0	0.000	1,091	29	26.581
3	Feb 00	6,160	162	26.299	0	0	0.000	425	11	25.882
4	Mar 00	5,735	151	26.330	5	0	0.000	136	4	29.412
5	Apr 00	5,604	147	26.231	1,420	44	30.986	18	0	0.000
6	May 00	7,006	191	27.262	0	0	0.000	4,106	112	27.277
7	Jun 00	2,900	79	27.241	4,765	161	33.788	2,162	68	31.452
8	Jul 00	5,503	172	31.256	3,075	111	36.098	9,211	305	33.113
9	Aug 00	(633)	(22)	34.755	8,524	311	36.485	5,488	201	36.625
10	Sep 00	2,403	88	36.621	5,967	252	42.232	1,221	50	40.950
11	Oct 00	7,149	290	40.565	0	0	0.000	20	1	50.000
12	Nov 00	7,129	289	40.539	1,781	77	43.234	200	8	40.000
13	Dec 00	8,710	358	41.102	1,707	66	38.664	5,293	216	40.809
14	Total	72,590	2,298		27,355	1,025		29,904	1,019	
15	13 Month Average	5,584	177	31.698	2,104	79	37.548	2,300	78	33.913

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FLORIDA PUBLIC SERVICE COMMISSION

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

Type of Data Shown:

___ Projected Test Year Ended 05/31/03

___ Prior Year Ended 05/31/02

XX Historical Year Ended 12/31/00

Witness: R. G. Moore, R. R. Labrato

COMPANY: GULF POWER COMPANY

DOCKET NO.: 010949-EI

Fuel Type	Month	Fuel Issued (Other)			Inventory Adjustments			Ending Balance		
		Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit
<u>Plant Smith</u>										
<u>Combustion Turbine Oil (Bbls)</u>										
1	Dec 99	0	0	0.000	0	0	0.000	7,251	191	26.341
2	Jan 00	0	0	0.000	0	0	0.000	6,160	162	26.299
3	Feb 00	0	0	0.000	0	0	0.000	5,735	151	26.330
4	Mar 00	0	0	0.000	0	0	0.000	5,604	147	26.231
5	Apr 00	0	0	0.000	0	0	0.000	7,006	191	27.262
6	May 00	0	0	0.000	0	0	0.000	2,900	79	27.241
7	Jun 00	0	0	0.000	0	0	0.000	5,503	172	31.256
8	Jul 00	0	0	0.000	0	0	0.000	(633)	(22)	34.755
9	Aug 00	0	0	0.000	0	0	0.000	2,403	88	36.621
10	Sep 00	0	0	0.000	0	0	0.000	7,149	290	40.565
11	Oct 00	0	0	0.000	0	0	0.000	7,129	289	40.539
12	Nov 00	0	0	0.000	0	0	0.000	8,710	358	41.102
13	Dec 00	0	0	0.000	0	0	0.000	5,124	208	40.593
14	Total	0	0		0	0		70,041	2,304	
15	13 Month Average	0	0	0.000	0	0	0.000	5,388	177	32.851

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FLORIDA PUBLIC SERVICE COMMISSION

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

Type of Data Shown:

___ Projected Test Year Ended 05/31/03

XX Prior Year Ended 05/31/02

___ Historical Year Ended 12/31/00

Witness: R. G. Moore, R. R. Labrato

COMPANY: GULF POWER COMPANY

DOCKET NO.: 010949-EI

Fuel Type	Month	Beginning Balance			Receipts			Fuel Issued to Generation		
		Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit
<u>Plant Smith</u>										
<u>Combustion Turbine Oil (Bbl's)</u>										
1	May 01	8,576	274	31.950	2,513	79	31.437	2,517	80	31.784
2	Jun 01	8,572	273	31.848	1,601	51	31.855	1,602	51	31.835
3	Jul 01	8,572	273	31.848	9,228	292	31.643	9,225	292	31.653
4	Aug 01	8,575	272	31.720	7,240	229	31.630	7,242	229	31.621
5	Sep 01	8,573	272	31.728	1,295	41	31.660	1,296	41	31.636
6	Oct 01	8,571	271	31.618	1,220	39	31.967	1,220	39	31.967
7	Nov 01	8,571	271	31.618	0	0	0.000	0	0	0.000
8	Dec 01	8,571	271	31.618	153	5	32.680	152	5	32.895
9	Jan 02	8,571	271	31.618	686	20	29.155	686	22	32.070
10	Feb 02	8,571	270	31.502	1,067	31	29.053	1,067	33	30.928
11	Mar 02	8,571	268	31.268	457	13	28.446	457	14	30.635
12	Apr 02	8,571	268	31.268	762	23	30.184	762	24	31.496
13	May 02	8,572	267	31.148	305	9	29.508	305	9	29.508
14	Total	111,437	3,521		26,527	832		26,531	839	
15										
16	13 Month Average	8,572	271	31.615	2,041	64	31.357	2,041	65	31.847

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Adjustments due to rounding

Supporting Schedules:

Recap Schedules: B-17a

FLORIDA PUBLIC SERVICE COMMISSION

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

Type of Data Shown:

___ Projected Test Year Ended 05/31/03

XX Prior Year Ended 05/31/02

___ Historical Year Ended 12/31/00

Witness: R. G. Moore, R. R. Labrato

COMPANY: GULF POWER COMPANY

DOCKET NO.: 010949-E1

Fuel Type	Month	Fuel Issued (Other)			Inventory Adjustments			Ending Balance		
		Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit
<u>Plant Smith</u>										
<u>Combustion Turbine Oil (Bbl's)</u>										
1	May 01	0	0	0.000	0	0	0.000	8,572	273	31.848
2	Jun 01	0	0	0.000	1	0	0.000	8,572	273	31.848
3	Jul 01	0	0	0.000	0	(1)	0.000	8,575	272	31.720
4	Aug 01	0	0	0.000	0	0	0.000	8,573	272	31.728
5	Sep 01	0	0	0.000	(1)	(1)	0.000	8,571	271	31.618
6	Oct 01	0	0	0.000	0	0	0.000	8,571	271	31.618
7	Nov 01	0	0	0.000	0	0	0.000	8,571	271	31.618
8	Dec 01	0	0	0.000	(1)	0	0.000	8,571	271	31.618
9	Jan 02	0	0	0.000	0	1	0.000	8,571	270	31.502
10	Feb 02	0	0	0.000	0	0	0.000	8,571	268	31.268
11	Mar 02	0	0	0.000	0	1	0.000	8,571	268	31.268
12	Apr 02	0	0	0.000	1	0	0.000	8,572	267	31.148
13	May 02	0	0	0.000	0	(1)	0.000	8,572	266	31.031
14	Total	0	0		0	(1)		111,433	3,513	
15										
16	13 Month Average	0	0	0.000	0	(0)	0.000	8,572	271	31.615

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FLORIDA PUBLIC SERVICE COMMISSION

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

Type of Data Shown:
XX Projected Test Year Ended 05/31/03
 ___ Prior Year Ended 05/31/02
 ___ Historical Year Ended 12/31/00
 Witness: R. G. Moore, R. R. Labrato

COMPANY: GULF POWER COMPANY

DOCKET NO.: 010949-EI

Fuel Type	Month	Beginning Balance			Receipts			Fuel Issued to Generation		
		Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit
<u>Plant Smith</u>										
<u>Combustion Turbine Oil (Bbl'S)</u>										
1	May 02	8,571	266	31.035	305	9	29.508	305	9	29.508
2	Jun 02	8,571	266	31.035	686	20	29.155	686	21	30.612
3	Jul 02	8,571	265	30.918	13,644	406	29.757	13,644	412	30.196
4	Aug 02	8,571	259	30.218	7,621	227	29.786	7,621	228	29.917
5	Sep 02	8,571	257	29.985	2,134	63	29.522	2,134	64	29.991
6	Oct 02	8,571	257	29.985	305	9	29.508	305	9	29.508
7	Nov 02	8,571	256	29.868	0	0	0.000	0	0	0.000
8	Dec 02	8,571	256	29.868	0	0	0.000	0	0	0.000
9	Jan 03	8,571	256	29.868	0	0	0.000	0	0	0.000
10	Feb 03	8,571	256	29.868	0	0	0.000	0	0	0.000
11	Mar 03	8,571	256	29.868	0	0	0.000	0	0	0.000
12	Apr 03	8,571	256	29.868	457	15	32.823	457	14	30.635
13	May 03	8,571	257	29.985	0	0	0.000	0	0	0.000
14	Total	111,423	3,363		25,152	749		25,152	757	
15										
16	13 Month Average	8,571	259	30.218	1,935	58	29.974	1,935	58	29.974

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Adjustment due to rounding.

Supporting Schedules:

Recap Schedules: B-17a

FLORIDA PUBLIC SERVICE COMMISSION

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

Type of Data Shown:

Projected Test Year Ended 05/31/03

Prior Year Ended 05/31/02

Historical Year Ended 12/31/00

Witness: R. G. Moore, R. R. Labrato

COMPANY: GULF POWER COMPANY

DOCKET NO.: 010949-EI

Fuel Type	Month	Fuel Issued (Other)			Inventory Adjustments			Ending Balance		
		Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit
<u>Plant Smith</u>										
<u>Combustion Turbine Oil (Bbl'S)</u>										
1	May 02	0	0	0.000	0	0	0.000	8,571	266	31.035
2	Jun 02	0	0	0.000	0	0	0.000	8,571	265	30.918
3	Jul 02	0	0	0.000	0	0	0.000	8,571	259	30.218
4	Aug 02	0	0	0.000	0	(1)	0.000	8,571	257	29.985
5	Sep 02	0	0	0.000	0	1	0.000	8,571	257	29.985
6	Oct 02	0	0	0.000	0	(1)	0.000	8,571	256	29.868
7	Nov 02	0	0	0.000	0	0	0.000	8,571	256	29.868
8	Dec 02	0	0	0.000	0	0	0.000	8,571	256	29.868
9	Jan 03	0	0	0.000	0	0	0.000	8,571	256	29.868
10	Feb 03	0	0	0.000	0	0	0.000	8,571	256	29.868
11	Mar 03	0	0	0.000	0	0	0.000	8,571	256	29.868
12	Apr 03	0	0	0.000	0	0	0.000	8,571	257	29.985
13	May 03	0	0	0.000	0	0	0.000	8,571	257	29.985
14	Total	0	0		0	(1)		111,423	3,354	
15										
16	13 Month Average	0	0	0.000	0	(0)	0.000	8,571	258	30.102

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FLORIDA PUBLIC SERVICE COMMISSION

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

Type of Data Shown:

___ Projected Test Year Ended 05/31/03

___ Prior Year Ended 05/31/02

XX Historical Year Ended 12/31/00

Witness: R. G. Moore, R. R. Labrato

COMPANY: GULF POWER COMPANY

DOCKET NO.: 010949-EI

Fuel Type	Month	Beginning Balance			Receipts			Fuel Issued to Generation		
		Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit
<u>Plant Crist</u>										
<u>Natural Gas (Mmcf)</u>										
1	Dec 99	141	426	3,021.277	27	99	3,666.667	26	81	3,115.385
2	Jan 00	142	444	3,126.761	39	116	2,974.359	153	473	18,192.308
3	Feb 00	28	87	3,107.143	270	771	2,855.556	203	584	22,461.538
4	Mar 00	95	274	2,884.211	30	171	5,700.000	30	108	4,153.846
5	Apr 00	95	337	3,547.368	61	218	3,573.770	50	180	6,923.077
6	May 00	106	375	3,537.736	473	1,715	3,625.793	474	1,712	65,846.154
7	Jun 00	105	378	3,600.000	414	1,503	3,630.435	414	1,500	57,692.308
8	Jul 00	105	381	3,628.571	463	1,585	3,423.326	463	1,602	61,615.385
9	Aug 00	105	364	3,466.667	308	1,099	3,568.182	308	1,089	41,884.615
10	Sep 00	105	374	3,561.905	56	241	4,303.571	56	213	8,192.308
11	Oct 00	105	402	3,828.571	49	262	5,346.939	49	212	8,153.846
12	Nov 00	105	452	4,304.762	16	93	5,812.500	17	76	2,923.077
13	Dec 00	104	469	4,509.615	20	192	9,600.000	40	214	8,230.769
14	Total	1,341	4,763		2,226	8,065		2,283	8,044	
15	13 Month Average	103	366	3,553.398	171	620	3,625.731	176	619	3,517.045

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FLORIDA PUBLIC SERVICE COMMISSION

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

Type of Data Shown:

___ Projected Test Year Ended 05/31/03

___ Prior Year Ended 05/31/02

XX Historical Year Ended 12/31/00

Witness: R. G. Moore, R. R. Labrato

COMPANY: GULF POWER COMPANY

DOCKET NO.: 010949-EI

Fuel Type	Month	Fuel Issued (Other)			Inventory Adjustments			Ending Balance		
		Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit
<u>Plant Crist</u>										
<u>Natural Gas (Mmcf)</u>										
1	Dec 99	0	0	0.000	0	0	0.000	142	444	3,126.761
2	Jan 00	0	0	0.000	0	0	0.000	28	87	3,107.143
3	Feb 00	0	0	0.000	0	0	0.000	95	274	2,884.211
4	Mar 00	0	0	0.000	0	0	0.000	95	337	3,547.368
5	Apr 00	0	0	0.000	0	0	0.000	106	375	3,537.736
6	May 00	0	0	0.000	0	0	0.000	105	378	3,600.000
7	Jun 00	0	0	0.000	0	0	0.000	105	381	3,628.571
8	Jul 00	0	0	0.000	0	0	0.000	105	364	3,466.667
9	Aug 00	0	0	0.000	0	0	0.000	105	374	3,561.905
10	Sep 00	0	0	0.000	0	0	0.000	105	402	3,828.571
11	Oct 00	0	0	0.000	0	0	0.000	105	452	4,304.762
12	Nov 00	0	0	0.000	0	0	0.000	104	469	4,509.615
13	Dec 00	0	0	0.000	0	0	0.000	84	447	5,321.429
14	Total	0	0		0	0		1,284	4,784	
15	13 Month Average	0	0	0.000	0	0	0.000	99	368	3,717.172

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FLORIDA PUBLIC SERVICE COMMISSION

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

Type of Data Shown:

Projected Test Year Ended 05/31/03

Prior Year Ended 05/31/02

Historical Year Ended 12/31/00

Witness: R. G. Moore, R. R. Labrato

COMPANY: GULF POWER COMPANY

DOCKET NO.: 010949-EI

Fuel Type	Month	Beginning Balance			Receipts			Fuel Issued to Generation		
		Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit
<u>Plant Crist</u>										
<u>Natural Gas (Mmcf)</u>										
1	May 01	0	0	0.000	51	232	4,549.020	51	232	4,549.020
2	Jun 01	0	0	0.000	708	3,189	4,504.237	708	3,189	4,504.237
3	Jul 01	0	0	0.000	801	4,230	5,280.899	801	4,230	5,280.899
4	Aug 01	0	0	0.000	801	4,230	5,280.899	801	4,230	5,280.899
5	Sep 01	0	0	0.000	110	494	4,490.909	110	494	4,490.909
6	Oct 01	0	0	0.000	52	234	4,500.000	52	234	4,500.000
7	Nov 01	0	0	0.000	8	39	4,875.000	8	39	4,875.000
8	Dec 01	0	0	0.000	8	52	6,500.000	8	52	6,500.000
9	Jan 02	0	0	0.000	48	235	4,895.833	48	235	4,895.833
10	Feb 02	0	0	0.000	65	274	4,215.385	65	274	4,215.385
11	Mar 02	0	0	0.000	39	165	4,230.769	39	165	4,230.769
12	Apr 02	0	0	0.000	56	201	3,589.286	56	201	3,589.286
13	May 02	0	0	0.000	34	120	3,529.412	34	120	3,529.412
14	Total	0	0		2,781	13,695		2,781	13,695	
15										
16	13 Month Average	0	0	0.000	214	1,053	4,920.561	214	1,053	4,920.561

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FLORIDA PUBLIC SERVICE COMMISSION

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

Type of Data Shown:

___ Projected Test Year Ended 05/31/03

XX Prior Year Ended 05/31/02

___ Historical Year Ended 12/31/00

Witness: R. G. Moore, R. R. Labrato

COMPANY: GULF POWER COMPANY

DOCKET NO.: 010949-EI

Fuel Type	Month	Fuel Issued (Other)			Inventory Adjustments			Ending Balance		
		Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit
<u>Plant Crist</u>										
<u>Natural Gas (Mmcf)</u>										
1	May 01	0	0	0.000	0	0	0.000	0	0	0.000
2	Jun 01	0	0	0.000	0	0	0.000	0	0	0.000
3	Jul 01	0	0	0.000	0	0	0.000	0	0	0.000
4	Aug 01	0	0	0.000	0	0	0.000	0	0	0.000
5	Sep 01	0	0	0.000	0	0	0.000	0	0	0.000
6	Oct 01	0	0	0.000	0	0	0.000	0	0	0.000
7	Nov 01	0	0	0.000	0	0	0.000	0	0	0.000
8	Dec 01	0	0	0.000	0	0	0.000	0	0	0.000
9	Jan 02	0	0	0.000	0	0	0.000	0	0	0.000
10	Feb 02	0	0	0.000	0	0	0.000	0	0	0.000
11	Mar 02	0	0	0.000	0	0	0.000	0	0	0.000
12	Apr 02	0	0	0.000	0	0	0.000	0	0	0.000
13	May 02	0	0	0.000	0	0	0.000	0	0	0.000
14	Total	0	0		0	0		0	0	
15										
16	13 Month Average	0	0	0.000	0	0	0.000	0	0	0.000

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FLORIDA PUBLIC SERVICE COMMISSION

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

Type of Data Shown:

Projected Test Year Ended 05/31/03

Prior Year Ended 05/31/02

Historical Year Ended 12/31/00

Witness: R. G. Moore, R. R. Labrato

COMPANY: GULF POWER COMPANY

DOCKET NO.: 010949-EI

Fuel Type	Month	Beginning Balance			Receipts			Fuel Issued to Generation		
		Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit
<u>Plant Crist</u>										
<u>Natural Gas (Mmcf)</u>										
1	May 02	0	0	0.000	34	120	3,529.412	34	120	3,529.412
2	Jun 02	0	0	0.000	730	2,597	3,557.534	730	2,597	3,557.534
3	Jul 02	0	0	0.000	774	4,027	5,202.842	774	4,027	5,202.842
4	Aug 02	0	0	0.000	794	4,131	5,202.771	794	4,131	5,202.771
5	Sep 02	0	0	0.000	95	339	3,568.421	95	339	3,568.421
6	Oct 02	0	0	0.000	20	71	3,550.000	20	71	3,550.000
7	Nov 02	0	0	0.000	8	35	4,375.000	8	35	4,375.000
8	Dec 02	0	0	0.000	8	37	4,625.000	8	37	4,625.000
9	Jan 03	0	0	0.000	8	38	4,750.000	8	38	4,750.000
10	Feb 03	0	0	0.000	8	34	4,250.000	8	34	4,250.000
11	Mar 03	0	0	0.000	8	34	4,250.000	8	34	4,250.000
12	Apr 03	0	0	0.000	60	209	3,483.333	60	209	3,483.333
13	May 03	0	0	0.000	34	119	3,500.000	34	119	3,500.000
14	Total	0	0		2,581	11,791		2,581	11,791	
15										
16	13 Month Average	0	0	0.000	199	907	4,557.789	199	907	4,557.789

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FLORIDA PUBLIC SERVICE COMMISSION

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

Type of Data Shown:

XX Projected Test Year Ended 05/31/03

___ Prior Year Ended 05/31/02

___ Historical Year Ended 12/31/00

Witness: R. G. Moore, R. R. Labrato

COMPANY: GULF POWER COMPANY

DOCKET NO.: 010949-EI

Fuel Type	Month	Fuel Issued (Other)			Inventory Adjustments			Ending Balance			
		Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit	
<u>Plant Crist</u>											
<u>Natural Gas (Mmcf)</u>											
1	May 02	0	0	0.000	0	0	0.000	0	0	0.000	
2	Jun 02	0	0	0.000	0	0	0.000	0	0	0.000	
3	Jul 02	0	0	0.000	0	0	0.000	0	0	0.000	
4	Aug 02	0	0	0.000	0	0	0.000	0	0	0.000	
5	Sep 02	0	0	0.000	0	0	0.000	0	0	0.000	
6	Oct 02	0	0	0.000	0	0	0.000	0	0	0.000	
7	Nov 02	0	0	0.000	0	0	0.000	0	0	0.000	
8	Dec 02	0	0	0.000	0	0	0.000	0	0	0.000	
9	Jan 03	0	0	0.000	0	0	0.000	0	0	0.000	
10	Feb 03	0	0	0.000	0	0	0.000	0	0	0.000	
11	Mar 03	0	0	0.000	0	0	0.000	0	0	0.000	
12	Apr 03	0	0	0.000	0	0	0.000	0	0	0.000	
13	May 03	0	0	0.000	0	0	0.000	0	0	0.000	
14	Total	0	0		0	0		0	0		
15											
16	13 Month Average	0	0	0.000	0	0	0.000	0	0	0.000	

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FLORIDA PUBLIC SERVICE COMMISSION

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

Type of Data Shown:

XX Projected Test Year Ended 05/31/03

___ Prior Year Ended 05/31/02

___ Historical Year Ended 12/31/00

Witness: R. G. Moore, R. R. Labrato

COMPANY: GULF POWER COMPANY

DOCKET NO.: 010949-EI

Fuel Type	Month	Beginning Balance			Receipts			Fuel Issued to Generation		
		Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit
<u>Plants: Smith CC / Bay Gas Storage</u>										
<u>Natural Gas (Mmcf)</u>										
1	May 02	0	0	0.000	0	0	0.000	0	0	0.000
2	Jun 02	0	0	0.000	2,752	10,426	3,788.517	1,924	8,352	4340.956
3	Jul 02	828	2,074	2,504.831	1,977	11,809	5,973.192	1,977	11,809	5973.192
4	Aug 02	828	2,582	3,118.357	2,198	12,979	5,904.914	2,198	12,979	5904.914
5	Sep 02	828	3,094	3,736.715	2,004	8,642	4,312.375	2,004	8,642	4312.375
6	Oct 02	828	2,069	2,498.792	1,349	6,257	4,638.251	1,349	6,257	4638.251
7	Nov 02	828	1,809	2,184.783	927	5,353	5,774.542	927	5,353	5774.542
8	Dec 02	828	2,397	2,894.928	425	3,443	8,101.176	425	3,443	8101.176
9	Jan 03	828	2,456	2,966.184	868	5,576	6,423.963	868	5,576	6423.963
10	Feb 03	828	2,813	3,397.343	1,357	7,144	5,264.554	1,357	7,144	5264.554
11	Mar 03	828	2,567	3,100.242	1,278	6,819	5,335.681	1,278	6,819	5335.681
12	Apr 03	828	2,069	2,498.792	1,599	7,200	4,502.814	1,599	7,200	4502.814
13	May 03	828	1,987	2,399.758	1,282	6,073	4,737.129	1,282	6,073	4737.129
14	Total	9,108	25,917		18,016	91,721		17,188	89,647	
15										
16	13 Month Average	701	1,994	2,844.508	1,386	7,055	5,090.788	1,322	6,896	5,216.339

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** NOTE: The monthly value of gas inventory is the mathematic product of a desired fixed volume (60% of capacity) times the projected forecast price of gas for a given month. Hence, the monthly inventory adjustment simply accounts for the assumed change in the monthly price projection.

Supporting Schedules:

Recap Schedules: B-17a

FLORIDA PUBLIC SERVICE COMMISSION

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

Type of Data Shown:

Projected Test Year Ended 05/31/03

Prior Year Ended 05/31/02

Historical Year Ended 12/31/00

Witness: R. G. Moore, R. R. Labrato

COMPANY: GULF POWER COMPANY

DOCKET NO.: 010949-EI

Fuel Type	Month	Fuel Issued (Other)			Inventory Adjustments			Ending Balance		
		Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit
<u>Plants: Smith CC / Bay Gas Storage</u>										
<u>Natural Gas (Mmcf)</u>										
1	May 02	0	0	0.000	0	0	0.000	0	0	0.000
2	Jun 02	0	0	0.000	0	0	0.000	828	2,074	2,504.831
3	Jul 02	0	0	0.000	0	508	0.000	828	2,582	3,118.357
4	Aug 02	0	0	0.000	0	512	0.000	828	3,094	3,736.715
5	Sep 02	0	0	0.000	0	(1,025)	0.000	828	2,069	2,498.792
6	Oct 02	0	0	0.000	0	(260)	0.000	828	1,809	2,184.783
7	Nov 02	0	0	0.000	0	588	0.000	828	2,397	2,894.928
8	Dec 02	0	0	0.000	0	59	0.000	828	2,456	2,966.184
9	Jan 03	0	0	0.000	0	357	0.000	828	2,813	3,397.343
10	Feb 03	0	0	0.000	0	(246)	0.000	828	2,567	3,100.242
11	Mar 03	0	0	0.000	0	(498)	0.000	828	2,069	2,498.792
12	Apr 03	0	0	0.000	0	(82)	0.000	828	1,987	2,399.758
13	May 03	0	0	0.000	0	0	0.000	828	1,918	2,316.425
14	Total	0	0		0	(87)		9,936	27,835	
15										
16	13 Month Average	0	0	0.000	0	(7)	0.000	764	2,141	2,802.356

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FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: GULF POWER COMPANY

DOCKET NO.: 010949-EI

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

Type of Data Shown:
 XX Projected Test Year Ended 05/31/2003
 XX Prior Year Ended 05/31/2002
 XX Historical Year Ended 12/31/2000
 Witness: R.G. Moore

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Line No.	Month	Plant Crist						
	Period	Crist 1	Crist 2	Crist 3	Crist 4	Crist 5	Crist 6	Crist 7
1	May-02	3.74	1.97	2.03	36.30	40.42	56.09	71.16
2	Jun-02	82.79	89.46	86.79	73.87	63.62	67.54	84.12
3	Jul-02	89.46	81.66	93.46	78.18	72.02	74.80	83.57
4	Aug-02	89.46	89.46	93.46	74.7	77.23	72.20	84.11
5	Sep-02	6.37	9.02	12.28	76.94	69.25	75.11	82.64
6	Oct-02	1.78	1.75	0.0	30.60	33.14	74.75	81.32
7	Nov-02	0.0	0.0	0.0	32.30	5.46	65.96	80.95
8	Dec-02	0.0	0.0	0.0	63.31	27.96	65.20	88.57
9	Jan-03	0.0	0.0	0.0	60.63	50.65	63.03	76.68
10	Feb-03	0.0	0.0	0.0	56.09	58.52	68.81	86.48
11	Mar-03	0.0	0.0	0.0	71.44	38.86	10.99	83.67
12	Apr-03	4.26	4.26	6.31	73.00	54.61	70.69	28.77
13	May-03	3.23	1.61	2.51	66.45	40.42	64.46	71.16
14	Prior Year	24.27	24.00	26.67	57.36	51.03	65.23	78.32
15	Historical Year	15.64	14.25	22.19	59.78	79.62	60.48	69.00

Supporting Schedules:

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: GULF POWER COMPANY

DOCKET NO.: 010949-EI

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

Type of Data Shown:

XX Projected Test Year Ended 05/31/2003

XX Prior Year Ended 05/31/2002

XX Historical Year Ended 12/31/2000

Witness: R.G. Moore

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Line No.	Month Period	Plant Smith			
		Smith 1	Smith 2	Smith 3	Smith A
1	May-02	71.77	84.53	0.00	0.54
2	Jun-02	80.24	82.42	65.45	1.81
3	Jul-02	79.15	75.84	63.86	24.33
4	Aug-02	84.12	84.09	71.57	13.31
5	Sep-02	81.98	81.55	68.29	4.17
6	Oct-02	86.16	59.23	48.28	0.54
7	Nov-02	78.69	82.78	31.15	0.00
8	Dec-02	59.97	88.76	11.95	0.00
9	Jan-03	83.53	82.91	27.04	0.00
10	Feb-03	86.96	87.69	48.10	0.30
11	Mar-03	21.83	85.26	40.33	0.00
12	Apr-03	83.06	49.27	53.89	0.97
13	May-03	83.32	69.66	42.63	0.00
14	Prior Year	73.97	75.62	0.00	3.77
15	Historical Year	84.79	80.95	0.00	4.29

Supporting Schedules:

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: GULF POWER COMPANY

DOCKET NO.: 010949-EI

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

Type of Data Shown:

XX Projected Test Year Ended 05/31/2003

XX Prior Year Ended 05/31/2002

XX Historical Year Ended 12/31/2000

Witness: R.G. Moore

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Line No.	Month	Plant Scholz	
		Scholz 1	Scholz 2
1	May-02	13.99	18.84
2	Jun-02	32.78	23.13
3	Jul-02	50.71	50.89
4	Aug-02	63.56	51.41
5	Sep-02	28.37	32.28
6	Oct-02	12.76	10.85
7	Nov-02	9.46	13.57
8	Dec-02	6.88	19.11
9	Jan-03	8.17	10.98
10	Feb-03	3.37	32.47
11	Mar-03	0.00	12.57
12	Apr-03	14.35	22.28
13	May-03	7.06	48.84
14	Prior Year	28.85	33.51
15	Historical Year	42.08	34.85

Supporting Schedules:

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: GULF POWER COMPANY

DOCKET NO.: 010949-EI

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

Type of Data Shown:
 XX Projected Test Year Ended 05/31/2003
 XX Prior Year Ended 05/31/2002
 XX Historical Year Ended 12/31/2000
 Witness: R.G. Moore

Line No.	Month	Plants: Daniel & Scherer		
		Daniel 1	Daniel 2	Scherer
1	May-02	81.49	86.85	58.83
2	Jun-02	85.70	88.23	70.12
3	Jul-02	85.40	89.99	74.41
4	Aug-02	86.84	86.99	76.27
5	Sep-02	84.13	53.89	71.67
6	Oct-02	85.11	11.31	63.39
7	Nov-02	78.50	86.07	55.38
8	Dec-02	83.11	90.47	42.72
9	Jan-03	84.99	86.46	53.42
10	Feb-03	41.43	48.44	66.68
11	Mar-03	0.00	87.86	59.64
12	Apr-03	7.47	84.95	6.28
13	May-03	86.38	86.85	52.62
14	Prior Year	77.79	63.56	55.44
15	Historical Year	74.19	70.51	62.73

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FLORIDA PUBLIC SERVICE COMMISSION

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

Type of Data Shown:
 ___ Projected Test Year Ended 5/31/03
 ___ Prior Year Ended 5/31/02
XX Historical Year 12/31/00

COMPANY: GULF POWER COMPANY

Witness: R.R. Labrato, R.G. Moore

DOCKET NO.: 010949-EI

[1] Exclude transportation if billed separately
 [2] If billed separately

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	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	Quantity Purchased (Tons) (000)	\$/Unit	(A) Fuel Purchased (\$000)	(B) Transportation Costs (\$000)	(A) + (B) Total Fuel + Transp. (\$000)	(C) Accounts Payable Fuel (\$000)	(D) Accounts [2] Payable Transportation (\$000)	(C) + (D) Total Accounts Payable (\$000)
1 <u>Plants: Crist, Smith, Scholz, & Daniel</u>								
2 <u>Coal</u>								
3 Dec 99	433	19.381	8,392	5,528	13,920	1,636	0	1,636
4 Jan 00	304	27.194	8,267	2,438	10,705	(6,249)	0	(6,249)
5 Feb 00	361	24.898	8,988	3,119	12,107	1,968	0	1,968
6 Mar 00	427	27.094	11,569	4,594	16,163	(2,082)	0	(2,082)
7 Apr 00	411	24.584	10,104	4,569	14,673	1,452	0	1,452
8 May 00	412	27.012	11,129	3,960	15,089	260	0	260
9 Jun 00	433	24.746	10,715	5,041	15,756	(828)	0	(828)
10 Jul 00	393	26.176	10,287	4,334	14,621	(1,284)	0	(1,284)
11 Aug 00	497	24.455	12,154	5,583	17,737	3,720	0	3,720
12 Sep 00	401	22.661	9,087	4,416	13,503	1,349	0	1,349
13 Oct 00	375	23.864	8,949	4,483	13,432	(1,247)	0	(1,247)
14 Nov 00	375	20.272	7,602	5,677	13,279	(3,046)	0	(3,046)
15 Dec 00	438	20.623	9,033	5,091	14,124	4,634	0	4,634
16 13 Month Total	<u>5,260</u>		<u>126,276</u>	<u>58,833</u>	<u>185,109</u>	<u>283</u>	<u>0</u>	<u>283</u>
17 13 Month Average	<u>405</u>	<u>23.989</u>	<u>9,714</u>	<u>4,526</u>	<u>14,239</u>	<u>22</u>	<u>0</u>	<u>22</u>

Plant Scherer is not included - inventory for Plant Scherer is maintained in Mmbtu's, not tons.

Fuel and transportation cost are charged to the same accounts payable and are not separately identifiable. (columns 6, 7, & 8)

Supporting Schedules:

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

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

Type of Data Shown:
 _____ Projected Test Year Ended 5/31/03
XX Prior Year Ended 5/31/02
 _____ Historical Year 12/31/00
 Witness: R. G. Moore, R. R. Labrato

COMPANY: GULF POWER COMPANY

DOCKET NO.: 010949-EI

[1] Exclude transportation if billed separately
 [2] If billed separately

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	Quantity Purchased (Tons) (000)	\$/Unit	(A) Fuel Purchased (\$000)	(B) Transportation Costs (\$000)	(A) + (B) Total Fuel + Transp. (\$000)	(C) Accounts Payable Fuel (\$000)	(D) Accounts Payable [2] Transportation (\$000)	(C) + (D) Total Accounts Payable (\$000)
1	<u>Plants: Crist, Smith, Scholz, & Daniel</u>							
2	<u>Coal</u>							
3	May 01	345	37.603	12,973	0	12,973	0	0
4	Jun 01	431	37.777	16,282	0	16,282	0	0
5	Jul 01	457	37.873	17,308	0	17,308	0	0
6	Aug 01	450	37.844	17,030	0	17,030	0	0
7	Sep 01	449	37.768	16,958	0	16,958	0	0
8	Oct 01	423	37.726	15,958	0	15,958	0	0
9	Nov 01	374	37.535	14,038	0	14,038	0	0
10	Dec 01	388	37.603	14,590	0	14,590	0	0
11	Jan 02	410	38.000	15,580	0	15,580	0	0
12	Feb 02	359	38.267	13,738	0	13,738	0	0
13	Mar 02	341	38.173	13,017	0	13,017	0	0
14	Apr 02	310	38.055	11,797	0	11,797	0	0
15	May 02	412	38.160	15,722	0	15,722	0	0
16	13 Month Total	<u>5,149</u>		<u>194,991</u>	<u>0</u>	<u>194,991</u>	<u>0</u>	<u>0</u>
17	13 Month Average	<u>396</u>	<u>37.876</u>	<u>14,999</u>	<u>0</u>	<u>14,999</u>	<u>0</u>	<u>0</u>

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Plant Scherer is not included - inventory for Plant Scherer is maintained in Mmbtu's, not tons.

Transportation cost included in Fuel Budget Purchases.

Supporting Schedules:

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

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

Type of Data Shown:
 Projected Test Year Ended 5/31/03
 Prior Year Ended 5/31/02
 Historical Year 12/31/00
 Witness: R. G. Moore, R. R. Labrato

COMPANY: GULF POWER COMPANY

DOCKET NO.: 010949-EI

[1] Exclude transportation if billed separately
 [2] If billed separately

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	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	
	Quantity Purchased (Tons) (000)	\$/Unit	(A) Fuel Purchased (\$000)	(B) Transportation Costs (\$000)	(A) + (B) Total Fuel + Transp. (\$000)	Accounts Payable Fuel (\$000)	Accounts Payable [2] Transportation (\$000)	(C) + (D) Total Accounts Payable (\$000)	
1	Plants: Crist, Daniel, Scholz, and Smith								
2	Coal								
3	May 02	412	38.199	15,723	0	15,723	0	0	
4	Jun 02	434	38.259	16,603	0	16,603	0	0	
5	Jul 02	458	38.330	17,564	0	17,564	0	0	
6	Aug 02	465	38.354	17,829	0	17,829	0	0	
7	Sep 02	444	38.271	16,979	0	16,979	0	0	
8	Oct 02	442	38.197	16,867	0	16,867	0	0	
9	Nov 02	399	38.127	15,213	0	15,213	0	0	
10	Dec 02	401	38.083	15,263	0	15,263	0	0	
11	Jan 03	433	38.562	16,701	0	16,701	0	0	
12	Feb 03	360	38.770	13,971	0	13,971	0	0	
13	Mar 03	301	38.380	11,558	0	11,558	0	0	
14	Apr 03	296	38.775	11,467	0	11,467	0	0	
15	May 03	415	38.541	16,013	0	16,013	0	0	
16	13 Month Total	5,259		201,751	0	201,751	0	0	
17	13 Month Average	405	38.319	15,519	0	15,519	0	0	

Plant Scherer is not included - inventory for Plant Scherer is maintained in Mmbtu's, not tons.

Transportation cost included in Fuel Budget Purchases.

FLORIDA PUBLIC SERVICE COMMISSION

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

Type of Data Shown:
 ___ Projected Test Year Ended 5/31/03
 ___ Prior Year Ended 5/31/02
XX Historical Year 12/31/00
 Witness: R.R. Labrato, R.G. Moore

COMPANY: GULF POWER COMPANY

DOCKET NO.: 010949-EI

[1] Exclude transportation if billed separately
 [2] If billed separately

		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
		Quantity Purchased (Mmbtu) (000)	\$/Unit	(A) Fuel Purchased (\$000)	(B) Transportation Costs (\$000)	(A) + (B) Total Fuel + Transp. (\$000)	(C) Accounts Payable Fuel (\$000)	(D) Accounts Payable [2] Transportation (\$000)	(C) + (D) Total Accounts Payable (\$000)
1	Plant Scherer								
2	Coal								
3	Dec 99	1,195	0.855	1,022	1,150	2,172	(722)	0	(722)
4	Jan 00	655	0.653	428	802	1,230	(323)	0	(323)
5	Feb 00	464	1.121	520	552	1,072	(1,572)	0	(1,572)
6	Mar 00	649	0.917	595	635	1,230	399	0	399
7	Apr 00	767	0.945	725	759	1,484	(89)	0	(89)
8	May 00	729	0.923	673	757	1,430	1,560	0	1,560
9	Jun 00	934	0.852	796	942	1,738	2,546	0	2,546
10	Jul 00	868	0.801	695	886	1,581	(147)	0	(147)
11	Aug 00	1,012	0.965	977	986	1,963	154	0	154
12	Sep 00	736	0.898	661	756	1,417	(236)	0	(236)
13	Oct 00	831	0.674	560	987	1,547	(40)	0	(40)
14	Nov 00	920	0.897	825	883	1,708	167	0	167
15	Dec 00	857	1.001	858	824	1,682	(200)	0	(200)
16	13 Month Total	<u>10,617</u>		<u>9,335</u>	<u>10,919</u>	<u>20,254</u>	<u>1,497</u>	<u>0</u>	<u>1,497</u>
17	13 Month Average	<u>817</u>	<u>0.879</u>	<u>718</u>	<u>840</u>	<u>1,558</u>	<u>115</u>	<u>0</u>	<u>115</u>

Fuel and transportation cost are charged to the same accounts payable and are not separately identifiable. (column 6, 7, & 8)

Supporting Schedules:

Recap Schedules:

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FLORIDA PUBLIC SERVICE COMMISSION

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

Type of Data Shown:
 Projected Test Year Ended 5/31/03
XX Prior Year Ended 5/31/02
 Historical Year 12/31/00
 Witness: R. G. Moore, R. R. Labrato

COMPANY: GULF POWER COMPANY

DOCKET NO.: 010949-EI

[1] Exclude transportation if billed separately
 [2] If billed separately

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		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
		Quantity Purchased (Mmbtu) (000)	\$/Unit	(A) Fuel Purchased (\$000)	(B) Transportation Costs (\$000)	(A) + (B) Total Fuel + Transp. (\$000)	(C) Accounts Payable Fuel (\$000)	(D) Accounts [2] Transportation (\$000)	(C) + (D) Total Accounts Payable (\$000)
1	Plant Scherer								
2	Coal								
3	May 01	544	1.939	1,055	0	1,055	0	0	0
4	Jun 01	552	1.902	1,050	0	1,050	0	0	0
5	Jul 01	552	1.908	1,053	0	1,053	0	0	0
6	Aug 01	764	1.826	1,395	0	1,395	0	0	0
7	Sep 01	552	1.908	1,053	0	1,053	0	0	0
8	Oct 01	554	1.913	1,060	0	1,060	0	0	0
9	Nov 01	554	1.910	1,058	0	1,058	0	0	0
10	Dec 01	552	1.911	1,055	0	1,055	0	0	0
11	Jan 02	298	2.195	654	0	654	0	0	0
12	Feb 02	298	2.195	654	0	654	0	0	0
13	Mar 02	300	2.193	658	0	658	0	0	0
14	Apr 02	298	2.198	655	0	655	0	0	0
15	May 02	300	2.197	659	0	659	0	0	0
16	13 Month Total	<u>6,118</u>		<u>12,059</u>	<u>0</u>	<u>12,059</u>	<u>0</u>	<u>0</u>	<u>0</u>
17	13 Month Average	<u>471</u>	<u>1.970</u>	<u>928</u>	<u>0</u>	<u>928</u>	<u>0</u>	<u>0</u>	<u>0</u>

Transportation cost included in Fuel Budget Purchases.

Supporting Schedules:

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

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

Type of Data Shown:
XX Projected Test Year Ended 5/31/03
 ___ Prior Year Ended 5/31/02
 ___ Historical Year 12/31/00
 Witness: R. G. Moore, R. R. Labrato

COMPANY: GULF POWER COMPANY

DOCKET NO.: 010949-EI

[1] Exclude transportation if billed separately
 [2] If billed separately

247

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Fuel Type	Quantity Purchased (MMBTU) (000)	\$/Unit	(A) Fuel Purchased (\$000)	(B) Transportation Costs (\$000)	(A) + (B) Total Fuel + Transp. (\$000)	Accounts Payable Fuel (\$000)	Accounts Payable Transportation (\$000)	(C) + (D) Total Accounts Payable (\$000)
1 Plant Scherer								
2 Coal								
3 May 02	300	2.197	659	0	659	0	0	0
4 Jun 02	472	1.989	939	0	939	0	0	0
5 Jul 02	643	1.902	1,223	0	1,223	0	0	0
6 Aug 02	681	1.888	1,286	0	1,286	0	0	0
7 Sep 02	611	1.915	1,170	0	1,170	0	0	0
8 Oct 02	684	1.892	1,294	0	1,294	0	0	0
9 Nov 02	579	1.934	1,120	0	1,120	0	0	0
10 Dec 02	471	2.000	942	0	942	0	0	0
11 Jan 03	581	1.971	1,145	0	1,145	0	0	0
12 Feb 03	583	1.969	1,148	0	1,148	0	0	0
13 Mar 03	624	1.939	1,210	0	1,210	0	0	0
14 Apr 03	278	2.288	636	0	636	0	0	0
15 May 03	466	2.045	953	0	953	0	0	0
16 13 Month Total	<u>6,973</u>		<u>13,725</u>	<u>0</u>	<u>13,725</u>	<u>0</u>	<u>0</u>	<u>0</u>
17 13 Month Average	<u>536</u>	<u>1.970</u>	<u>1,056</u>	<u>0</u>	<u>1,056</u>	<u>0</u>	<u>0</u>	<u>0</u>

Transportation cost included in Fuel Budget Purchases.

Supporting Schedules:

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

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

Type of Data Shown:

Projected Test Year Ended 5/31/03

Prior Year Ended 5/31/02

Historical Year 12/31/00

Witness: R.R. Labrato, R.G. Moore

COMPANY: GULF POWER COMPANY

DOCKET NO.: 010949-EI

[1] Exclude transportation if billed separately

[2] If billed separately

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	Quantity Purchased (Tons) (000)	\$/Unit	(A) Fuel Purchased (\$000)	(B) Transportation Costs (\$000)	(A) + (B) Total Fuel + Transp. (\$000)	(C) Accounts Payable Fuel (\$000)	(D) Accounts Payable Transportation (\$000)	(C) + (D) Total Accounts Payable (\$000)
1	Plants: Crist, Smith, Scholz, & Daniel							
2	#2 Lighter Oil							
3	Dec 99	42	0.690	29	0	29	3	0
4	Jan 00	43	0.698	30	0	30	6	0
5	Feb 00	33	0.970	32	0	32	(6)	0
6	Mar 00	52	0.769	40	0	40	(13)	0
7	Apr 00	4	0.750	3	0	3	(3)	0
8	May 00	56	0.804	45	0	45	27	0
9	Jun 00	67	0.806	54	0	54	(14)	0
10	Jul 00	89	0.843	75	0	75	(3)	0
11	Aug 00	80	0.888	71	0	71	8	0
12	Sep 00	30	1.033	31	0	31	6	0
13	Oct 00	63	1.016	64	0	64	(5)	0
14	Nov 00	66	1.061	70	0	70	(6)	0
15	Dec 00	45	1.022	46	0	46	14	0
16	13 Month Total	670		590	0	590	14	0
17	13 Month Average	52	0.865	45	0	45	1	0

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FLORIDA PUBLIC SERVICE COMMISSION

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

Type of Data Shown:
 Projected Test Year Ended 5/31/03
XX Prior Year Ended 5/31/02
 Historical Year 12/31/00
 Witness: R. G. Moore, R. R. Labrato

COMPANY: GULF POWER COMPANY

DOCKET NO.: 010949-EI

[1] Exclude transportation if billed separately
 [2] If billed separately

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	
	Quantity		(A)	(B)	(A) + (B)	Accounts	(D)	(C) + (D)	
Fuel	Purchased	\$/Unit	Fuel	Transporation	Total	Payable	Accounts [2]	Total	
Type	(Gals)		Purchased	Costs	Fuel + Transp.	Fuel	Transportation	Accounts	
Month	(000)		(\$000)	(\$000)	(\$000)	(\$000)	(\$000)	Payable	
								(\$000)	
1	Plants: Crist, Smith, Scholz, & Daniel								
2	#2 Lighter Oil								
3	May 01	176	0.755	133	0	133	0	0	
4	Jun 01	138	0.754	104	0	104	0	0	
5	Jul 01	458	0.753	345	0	345	0	0	
6	Aug 01	375	0.753	282	0	282	0	0	
7	Sep 01	125	0.752	94	0	94	0	0	
8	Oct 01	119	0.750	89	0	89	0	0	
9	Nov 01	61	0.749	46	0	46	0	0	
10	Dec 01	77	0.753	58	0	58	0	0	
11	Jan 02	99	0.704	70	0	70	0	0	
12	Feb 02	115	0.705	81	0	81	0	0	
13	Mar 02	82	0.705	58	0	58	0	0	
14	Apr 02	103	0.712	73	0	73	0	0	
15	May 02	83	0.708	59	0	59	0	0	
16	13 Month Total	<u>2,012</u>		<u>1,492</u>	<u>0</u>	<u>1,492</u>	<u>0</u>	<u>0</u>	
17	13 Month Average	<u>155</u>	<u>0.742</u>	<u>115</u>	<u>0</u>	<u>115</u>	<u>0</u>	<u>0</u>	

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Transportation cost included in Fuel Budget Purchases.

Supporting Schedules:

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

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

Type of Data Shown:
 Projected Test Year Ended 5/31/03
 Prior Year Ended 5/31/02
 Historical Year 12/31/00
 Witness: R. G. Moore, R. R. Labrato

COMPANY: GULF POWER COMPANY

DOCKET NO.: 010949-EI

[1] Exclude transportation if billed separately
 [2] If billed separately

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Fuel Type	Quantity Purchased (Gals) (000)	\$/Unit	(A) Fuel Purchased (\$000)	(B) Transportation Costs (\$000)	(A) + (B) Total Fuel + Transp. (\$000)	(C) Accounts Payable Fuel (\$000)	(D) Accounts Payable [2] Transportation (\$000)	(C) + (D) Total Accounts Payable (\$000)
1 Plants: Crist, Daniel, Scherer, Scholz, and Smith								
2 #2 Lighter Oil								
3 May 02	83	0.709	59	0	59	0	0	0
4 Jun 02	99	0.708	70	0	70	0	0	0
5 Jul 02	644	0.708	455	0	455	0	0	0
6 Aug 02	391	0.708	276	0	276	0	0	0
7 Sep 02	160	0.708	113	0	113	0	0	0
8 Oct 02	83	0.708	59	0	59	0	0	0
9 Nov 02	71	0.850	60	0	60	0	0	0
10 Dec 02	63	0.708	44	0	44	0	0	0
11 Jan 03	71	0.763	54	0	54	0	0	0
12 Feb 03	69	0.763	53	0	53	0	0	0
13 Mar 03	59	0.764	45	0	45	0	0	0
14 Apr 03	90	0.763	68	0	68	0	0	0
15 May 03	71	0.763	54	0	54	0	0	0
16 13 Month Total	1,952		1,412	0	1,412	0	0	0
17 13 Month Average	150	0.727	109	0	109	0	0	0

Transportation cost included in Fuel Budget Purchases.

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FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide fuel purchases and balances for accounts payable for each fuel type for the test year, and the prior year if the test year is projected.

Type of Data Shown:

COMPANY: GULF POWER COMPANY

Include transportation of fuel separately if it is billed separately.

___ Projected Test Year Ended 5/31/03

___ Prior Year Ended 5/31/02

XX Historical Year 12/31/00

DOCKET NO.: 010949-EI

[1] Exclude transportation if billed separately

Witness: R.R. Labrato, R.G. Moore

[2] If billed separately

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Fuel Type	Month	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
		Quantity Purchased (Tons) (000)	\$/Unit	(A) Fuel Purchased (\$000)	(B) Transportation Costs (\$000)	(A) + (B) Total Fuel + Transp. (\$000)	(C) Accounts Payable Fuel (\$000)	(D) Accounts Payable Transportation (\$000)	(C) + (D) Total Accounts Payable (\$000)
1	Plant Smith								
2	C. T. Oil								
3	Dec 99	5	0.600	3	0	3	0	0	0
4	Jan 00	0	0.000	0	0	0	0	0	0
5	Feb 00	0	0.000	0	0	0	0	0	0
6	Mar 00	0	0.000	0	0	0	0	0	0
7	Apr 00	60	0.733	44	0	44	0	0	0
8	May 00	0	0.000	0	0	0	0	0	0
9	Jun 00	200	0.805	161	0	161	0	0	0
10	Jul 00	129	0.860	111	0	111	0	0	0
11	Aug 00	358	0.869	311	0	311	0	0	0
12	Sep 00	251	1.004	252	0	252	0	0	0
13	Oct 00	0	0.000	0	0	0	0	0	0
14	Nov 00	75	1.027	77	0	77	0	0	0
15	Dec 00	72	0.917	66	0	66	0	0	0
16	13 Month Total	<u>1,150</u>		<u>1,025</u>	<u>0</u>	<u>1,025</u>	<u>0</u>	<u>0</u>	<u>0</u>
17	13 Month Average	<u>88</u>	<u>0.898</u>	<u>79</u>	<u>0</u>	<u>79</u>	<u>0</u>	<u>0</u>	<u>0</u>

FLORIDA PUBLIC SERVICE COMMISSION

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

Type of Data Shown:
 _____ Projected Test Year Ended 5/31/03
XX Prior Year Ended 5/31/02
 _____ Historical Year 12/31/00
 Witness: R. G. Moore, R. R. Labrato

COMPANY: GULF POWER COMPANY

DOCKET NO.: 010949-EI

[1] Exclude transportation if billed separately
 [2] If billed separately

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	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	Quantity		(A)	(B)	(A) + (B)	Accounts	Accounts [2]	(C) + (D)
Fuel Type	Purchased	\$/Unit	Fuel	Transporation	Total	Payable	Payable	Total
Month	(Gals)		Purchased	Costs	Fuel + Transp.	Fuel	Transportation	Accounts
	(000)		(\$000)	(\$000)	(\$000)	(\$000)	(\$000)	Payable
								(\$000)
								(\$000)
1 Plant Smith								
2 C. T. Oil								
3 May 01	106	0.752	79	0	79	0	0	0
4 Jun 01	67	0.752	51	0	51	0	0	0
5 Jul 01	388	0.753	292	0	292	0	0	0
6 Aug 01	304	0.753	229	0	229	0	0	0
7 Sep 01	54	0.753	41	0	41	0	0	0
8 Oct 01	51	0.752	39	0	39	0	0	0
9 Nov 01	0	0.000	0	0	0	0	0	0
10 Dec 01	6	0.752	5	0	5	0	0	0
11 Jan 02	29	0.691	20	0	20	0	0	0
12 Feb 02	45	0.703	31	0	31	0	0	0
13 Mar 02	19	0.702	13	0	13	0	0	0
14 Apr 02	32	0.000	0	0	0	0	0	0
15 May 02	13	1.765	23	0	23	0	0	0
16 13 Month Total	<u>1,114</u>		<u>822</u>	<u>0</u>	<u>822</u>	<u>0</u>	<u>0</u>	<u>0</u>
17 13 Month Average	<u>86</u>	<u>0.733</u>	<u>63</u>	<u>0</u>	<u>63</u>	<u>0</u>	<u>0</u>	<u>0</u>

Transportation cost included in Fuel Budget Purchases.

Supporting Schedules:

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

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

Type of Data Shown:
XX Projected Test Year Ended 5/31/03
 ___ Prior Year Ended 5/31/02
 ___ Historical Year 12/31/00
 Witness: R. G. Moore, R. R. Labrato

COMPANY: GULF POWER COMPANY

DOCKET NO.: 010949-EI

[1] Exclude transportation if billed separately
 [2] If billed separately

		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
		Quantity Purchased (Gals) (000)	\$/Unit	(A) Fuel Purchased (\$000)	(B) Transportation Costs (\$000)	(A) + (B) Total Fuel + Transp. (\$000)	(C) Accounts Payable Fuel (\$000)	(D) Accounts Payable [2] Transportation (\$000)	(C) + (D) Total Accounts Payable (\$000)
1	Plant Smith								
2	C. T. Oil								
3	May 02	13	0.706	9	0	9	0	0	0
4	Jun 02	29	0.707	20	0	20	0	0	0
5	Jul 02	573	0.708	406	0	406	0	0	0
6	Aug 02	320	0.708	227	0	227	0	0	0
7	Sep 02	90	0.708	63	0	63	0	0	0
8	Oct 02	13	0.708	9	0	9	0	0	0
9	Nov 02	0	0.000	0	0	0	0	0	0
10	Dec 02	0	0.000	0	0	0	0	0	0
11	Jan 03	0	0.000	0	0	0	0	0	0
12	Feb 03	0	0.000	0	0	0	0	0	0
13	Mar 03	0	0.000	0	0	0	0	0	0
14	Apr 03	19	0.766	15	0	15	0	0	0
15	May 03	0	0.000	0	0	0	0	0	0
16	13 Month Total	<u>1,056</u>		<u>749</u>	<u>0</u>	<u>749</u>	<u>0</u>	<u>0</u>	<u>0</u>
17	13 Month Average	<u>81</u>	<u>0.716</u>	<u>58</u>	<u>0</u>	<u>58</u>	<u>0</u>	<u>0</u>	<u>0</u>

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Transportation cost included in Fuel Budget Purchases.

Supporting Schedules:

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide fuel purchases and balances for accounts payable for each fuel type for the test year, and the prior year if the test year is projected.

Type of Data Shown:

COMPANY: GULF POWER COMPANY

Include transportation of fuel separately if it is billed separately.

___ Projected Test Year Ended 5/31/03

___ Prior Year Ended 5/31/02

XX Historical Year 12/31/00

DOCKET NO.: 010949-EI

[1] Exclude transportation if billed separately

Witness: R.R. Labrato, R.G. Moore

[2] If billed separately

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	
	Quantity Purchased (Mmbtu) (000)	\$/Unit	(A) Fuel Purchased (\$000)	(B) Transportation Costs (\$000)	(A) + (B) Total Fuel + Transp. (\$000)	(C) Accounts Payable Fuel (\$000)	(D) Accounts [2] Payable Transportation (\$000)	(C) + (D) Total Accounts Payable (\$000)	
1 Plant Crist									
2 Natural Gas									
3	Dec 99	27	3.667	99	30	129	69	0	69
4	Jan 00	41	2.829	116	0	116	(4)	0	(4)
5	Feb 00	279	2.763	771	0	771	704	0	704
6	Mar 00	31	5.516	171	78	249	(503)	0	(503)
7	Apr 00	62	3.516	218	16	234	(69)	0	(69)
8	May 00	488	3.514	1,715	16	1,731	1,381	0	1,381
9	Jun 00	424	3.545	1,503	67	1,570	244	0	244
10	Jul 00	475	3.335	1,584	0	1,584	(176)	0	(176)
11	Aug 00	314	3.503	1,100	41	1,141	230	0	230
12	Sep 00	57	4.211	240	0	240	(1,614)	0	(1,614)
13	Oct 00	51	5.137	262	16	278	(42)	0	(42)
14	Nov 00	17	5.471	93	0	93	(138)	0	(138)
15	Dec 00	22	8.727	192	0	192	167	0	167
16	13 Month Total	<u>2,288</u>		<u>8,064</u>	<u>264</u>	<u>8,328</u>	<u>249</u>	<u>0</u>	<u>249</u>
17	13 Month Average	<u>176</u>	<u>3.523</u>	<u>620</u>	<u>20</u>	<u>641</u>	<u>19</u>	<u>0</u>	<u>19</u>

Fuel and transportation cost are charged to the same accounts payable and are not separately identifiable. (column 6, 7, & 8)

Supporting Schedules:

Recap Schedules:

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FLORIDA PUBLIC SERVICE COMMISSION

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

Type of Data Shown:
 Projected Test Year Ended 5/31/03
XX Prior Year Ended 5/31/02
 Historical Year 12/31/00
 Witness: R. G. Moore, R. R. Labrato

COMPANY: GULF POWER COMPANY

DOCKET NO.: 010949-EI

[1] Exclude transportation if billed separately
 [2] If billed separately

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	Quantity Purchased (Mmbtu) (000)	\$/Unit	(A) Fuel Purchased (\$000)	(B) Transportation Costs (\$000)	(A) + (B) Total Fuel + Transp. (\$000)	(C) Accounts Payable Fuel (\$000)	(D) Accounts [2] Payable Transportation (\$000)	(C) + (D) Total Accounts Payable (\$000)
1 <u>Plant Crist</u>								
2 <u>Natural Gas</u>								
3 May 01	53	4.375	232	0	232	0	0	0
4 Jun 01	729	4.376	3,189	0	3,189	0	0	0
5 Jul 01	825	5.126	4,230	0	4,230	0	0	0
6 Aug 01	825	5.126	4,230	0	4,230	0	0	0
7 Sep 01	113	4.376	494	0	494	0	0	0
8 Oct 01	53	4.376	234	0	234	0	0	0
9 Nov 01	8	5.031	39	0	39	0	0	0
10 Dec 01	9	6.084	52	0	52	0	0	0
11 Jan 02	50	4.701	235	0	235	0	0	0
12 Feb 02	67	4.113	274	0	274	0	0	0
13 Mar 02	40	4.112	165	0	165	0	0	0
14 Apr 02	58	3.455	201	0	201	0	0	0
15 May 02	35	3.455	120	0	120	0	0	0
16 13 Month Total	<u>2,864</u>		<u>13,694</u>	<u>0</u>	<u>13,694</u>	<u>0</u>	<u>0</u>	<u>0</u>
17 13 Month Average	<u>220</u>	<u>4.786</u>	<u>1,053</u>	<u>0</u>	<u>1,053</u>	<u>0</u>	<u>0</u>	<u>0</u>

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Variable transportation cost included in Fuel Budget Purchases.

Supporting Schedules:

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

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

Type of Data Shown:
 Projected Test Year Ended 5/31/03
 Prior Year Ended 5/31/02
 Historical Year 12/31/00
 Witness: R. G. Moore, R. R. Labrato

COMPANY: GULF POWER COMPANY

DOCKET NO.: 010949-EI

[1] Exclude transportation if billed separately
 [2] If billed separately

		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
		Quantity Purchased (Mmbtu) (000)	\$/Unit	(A) Fuel Purchased (\$000)	(B) Transportation Costs (\$000)	(A) + (B) Total Fuel + Transp. (\$000)	(C) Accounts Payable Fuel (\$000)	(D) Accounts Payable Transportation (\$000)	(C) + (D) Total Accounts Payable (\$000)
1	Plant Crist								
2	Natural Gas								
3	May 02	35	3.455	120	0	120	0	0	0
4	Jun 02	752	3.455	2,597	0	2,597	0	0	0
5	Jul 02	797	5.050	4,027	0	4,027	0	0	0
6	Aug 02	818	5.050	4,131	0	4,131	0	0	0
7	Sep 02	98	3.455	339	0	339	0	0	0
8	Oct 02	21	3.455	71	0	71	0	0	0
9	Nov 02	9	4.112	35	0	35	0	0	0
10	Dec 02	8	4.701	37	0	37	0	0	0
11	Jan 03	9	4.444	38	0	38	0	0	0
12	Feb 03	9	3.943	34	0	34	0	0	0
13	Mar 03	9	3.943	34	0	34	0	0	0
14	Apr 03	62	3.373	209	0	209	0	0	0
15	May 03	35	3.373	119	0	119	0	0	0
16	13 Month Total	<u>2,659</u>		<u>11,790</u>	<u>0</u>	<u>11,790</u>	<u>0</u>	<u>0</u>	<u>0</u>
17	13 Month Average	<u>205</u>	<u>4.424</u>	<u>907</u>	<u>0</u>	<u>907</u>	<u>0</u>	<u>0</u>	<u>0</u>

Variable transportation cost included in Fuel Budget Purchases.

Supporting Schedules:

Recap Schedules:

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FLORIDA PUBLIC SERVICE COMMISSION

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

Type of Data Shown:

Projected Test Year Ended 5/31/03

Prior Year Ended 5/31/02

Historical Year 12/31/00

Witness: R. G. Moore, R. R. Labrato

COMPANY: GULF POWER COMPANY

DOCKET NO.: 010949-EI

[1] Exclude transportation if billed separately

[2] If billed separately

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	Quantity Purchased (Mmbtu) (000)	\$/Unit	(A) Fuel Purchased (\$000)	(B) Transportation Costs (\$000)	(A) + (B) Total Fuel + Transp. (\$000)	Accounts [1] Payable Fuel (\$000)	Accounts [2] Payable Transportation (\$000)	(C) + (D) Total Accounts Payable (\$000)
1 Plant Smith CC								
2 Natural Gas								
3 May 02	0	0.000	0	0	0	0	0	0
4 Jun 02	2,832	3.686	10,438	1,343	11,781	0	0	0
5 Jul 02	2,036	5.800	11,809	1,343	13,152	0	0	0
6 Aug 02	2,264	5.141	11,636	1,343	12,979	0	0	0
7 Sep 02	2,064	4.188	8,642	1,343	9,985	0	0	0
8 Oct 02	1,389	4.504	6,257	1,343	7,600	0	0	0
9 Nov 02	954	5.608	5,353	1,343	6,696	0	0	0
10 Dec 02	438	7.870	3,443	1,343	4,786	0	0	0
11 Jan 03	894	6.235	5,576	1,520	7,096	0	0	0
12 Feb 03	1,397	5.112	7,144	1,520	8,664	0	0	0
13 Mar 03	1,317	5.179	6,819	1,520	8,339	0	0	0
14 Apr 03	1,647	4.371	7,200	1,520	8,720	0	0	0
15 May 03	1,321	4.599	6,073	1,520	7,593	0	0	0
16 13 Month Total	18,553		90,390	17,001	107,391	0	0	0
17 13 Month Average	1,427	4.872	6,953	1,308	8,261	0	0	0

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Fixed transportation and storage cost (Column 4)

Variable transportation cost included in Fuel Budget Purchases.

Supporting Schedules:

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

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

Type of Data Shown:
 ___ Projected Test Year Ended 05/31/03
 ___ Prior Year Ended 05/31/02
XX Historical Year Ended 12/31/2000
 Witness: R. R. Labrato

COMPANY: GULF POWER COMPANY

DOCKET NO.: 010949-EI

Line No.	Month	(1) Plant Materials & Operating Supplies Balance Account 154	(2) Stores Expense Balance Account 163	(3) Total Plant Materials & Operating Supplies & Stores Expenses (1) + (2)	(4) Adjustment for Obsolete Items	(5) Adjustment for Differences Between Book and Physical Inventory
1	December 1999	27,958	312	28,270	0	0
2	January 2000	27,948	178	28,126	0	0
3	February	28,050	107	28,157	0	0
4	March	27,994	102	28,096	0	0
5	April	28,016	76	28,092	0	0
6	May	27,993	34	28,027	0	0
7	June	28,030	62	28,092	0	0
8	July	28,249	98	28,347	0	0
9	August	28,462	117	28,579	0	0
10	September	28,327	160	28,487	0	0
11	October	28,380	229	28,609	0	0
12	November	28,628	321	28,949	0	0
13	December	28,484	467	28,951	0	0
14	Sum Total	366,519	2,263	368,782	0	0
15	13-Month Average	28,194	174	28,368	0	0

Supporting Schedules:

Recap Schedules: B-2a

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FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: GULF POWER COMPANY
 DOCKET NO.: 010949-EI

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

Type of Data Shown:
 Projected Test Year Ended 05/31/03
 Prior Year Ended 05/31/02
 Historical Year Ended 12/31/2000
 Witness: R. R. Labrato

Line No.	Month	(1) Plant Materials & Operating Supplies Balance Account 154	(2) Stores Expense Balance Account 163	(3) Total Plant Materials & Operating Supplies & Stores Expenses (1) + (2)	(4) Adjustment for Obsolete Items	(5) Adjustment for Differences Between Book and Physical Inventory
1	May 2001	29,107	0	29,107	0	0
2	June	29,072	0	29,072	0	0
3	July	29,037	0	29,037	0	0
4	August	29,002	0	29,002	0	0
5	September	28,967	0	28,967	0	0
6	October	28,933	0	28,933	0	0
7	November	28,899	0	28,899	0	0
8	December	28,865	0	28,865	0	0
9	January 2002	28,935	0	28,935	0	0
10	February	29,005	0	29,005	0	0
11	March	29,075	0	29,075	0	0
12	April	29,145	0	29,145	0	0
13	May 2002	29,215	0	29,215	0	0
14	Sum Total	377,257	0	377,257	0	0
15	13-Month Average	29,020	0	29,020	0	0

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Supporting Schedules:

Recap Schedules: B-2a

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: GULF POWER COMPANY

DOCKET NO.: 010949-EI

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

Type of Data Shown:
 Projected Test Year Ended 05/31/03
 Prior Year Ended 05/31/02
 Historical Year Ended 12/31/2000
 Witness: R. R. Labrato

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Line No.	Month	(1) Plant Materials & Operating Supplies Balance Account 154	(2) Stores Expense Balance Account 163	(3) Total Plant Materials & Operating Supplies & Stores Expenses (1) + (2)	(4) Adjustment for Obsolete Items	(5) Adjustment for Differences Between Book and Physical Inventory
1	May 2002	29,215	0	29,215	0	0
2	June	29,283	0	29,283	0	0
3	July	29,354	0	29,354	0	0
4	August	29,423	0	29,423	0	0
5	September	29,492	0	29,492	0	0
6	October	29,561	0	29,561	0	0
7	November	29,630	0	29,630	0	0
8	December	29,697	0	29,697	0	0
9	January 2003	29,689	0	29,689	0	0
10	February	29,679	0	29,679	0	0
11	March	29,669	0	29,669	0	0
12	April	29,659	0	29,659	0	0
13	May 2003	29,649	0	29,649	0	0
14	Sum Total	384,000	0	384,000	0	0
15	13-Month Average	29,538	0	29,538	0	0

Supporting Schedules:

Recap Schedules: B-2a

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: GULF POWER COMPANY
 DOCKET NO.: 010949-EI

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

Type of Data Shown:
 Projected Test Year Ended: 05/31/03
XX Prior Year Ended: 05/31/02
 Historical Year Ended: 12/31/00
 Witness: R. R. Labralo

LINE NO.	DESCRIPTION	(A) BALANCE AT BEGINNING OF YEAR (000's)	(B)		(C) CREDITS	(D) BALANCE AT END OF YEAR (000's)
			CONTRA ACCOUNTS	AMOUNT		
1	Customer Advance Payments for Electric Service	0		0	0	0
2	Deferred Revenue on Pole Attachment Rentals	0		0	5,215	5,215
3	Deferred Director's Compensation	3,238	Withdrawal	0	270	3,508
4	Fuel Consv, Capc, ECRC Adj.	3,425		3,425	0	0
5	Supplemental Pensions & Benefit Reserve	3,656	Withdrawal	0	343	3,999
6	Post Retirement Life & Medical Insurance	1,516		0	380	1,898
7	Appliance Sales Deferred Interest Revenue	117		70	0	47
8	Home Builders Co-Op Advertising	75		75	0	0
9	Environmental Liability	5,986		0	0	5,986
10	ITC DELTACOM - Fiber Optic Project	2,173		154	0	2,019
11	Gain on Sale of Clean Air Act Emission Allowances	677		0	0	677
12	Career Trans PI - Def Monetary Receipts	377		108	0	269
13	Capacity Option Sale	70		0	0	70
14	AT&T Deferred Right of Way Lease	222		21	0	201
15	SCS Early Retirement Cost	1,307		27	0	1,280
16	Loss on Sale of Railcars	589		36	0	553
17	Pitney-Bowes Railcar Rental	1,293		133	0	1,160
18	Non-Current Unrealized Loss on Forward Contracts	2		2	0	0
19	Total Deferred Credits	<u>28,577</u>		<u>4,051</u>	<u>6,208</u>	<u>30,734</u>

FLORIDA PUBLIC SERVICE COMMISSION

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

Type of Data Shown:
 Projected Test Year Ended: 05/31/03
 Prior Year Ended: 05/31/02
 Historical Year Ended 12/31/00
 Witness: R. R. Labrato

COMPANY: GULF POWER COMPANY

DOCKET NO.: 010949-EI

LINE NO.	DESCRIPTION	(A)	(B)		(C)	(D)
		BALANCE AT BEGINNING OF YEAR (000's)	CONTRA ACCOUNTS	DEBITS AMOUNT	CREDITS	BALANCE AT END OF YEAR (000's)
1	Customer Advance Payments for Electric Service	0		0	0	0
2	Deferred Revenue on Pole Attachment Rentals	9,067		0	6,060	15,127
3	Deferred Director's Compensation	3,508	Withdrawal	31	341	3,818
4	Fuel Conserv, Capc, ECRC Adj.	0		0	0	0
5	Supplemental Pensions & Benefit Reserve	3,999	Withdrawal	0	355	4,354
6	Post Retirement Life & Medical Insurance	1,898		286	0	1,612
7	Appliance Sales Deferred Interest Revenue	47		36	0	11
8	Home Builders Co-Op Advertising	0		0	0	0
9	Environmental Liability	5,986		0	0	5,986
10	ITC DELTACOM - Fiber Optic Project	2,019		154	0	1,865
11	Gain on Sale of Clean Air Act Emission Allowances	677		0	0	677
12	Career Trans P1 - Def Monetary Receipts	269		106	0	163
13	Capacity Option Sale	70		0	0	70
14	AT&T Deferred Right of Way Lease	201		21	0	180
15	SCS Early Retirement Cost	1,280		27	0	1,253
16	Loss on Sale of Railcars	553		40	0	513
17	Pitney-Bowes Railcar Rental	1,160		133	0	1,027
18	Total Deferred Credits	<u>30,734</u>		<u>834</u>	<u>6,756</u>	<u>36,656</u>

Supporting Schedules:

Recap Schedules: B-15

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FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide a schedule showing the following information for other deferred debits for the test year and prior year.

Type of Data Shown:

Projected Test Year Ended 05/31/03

Prior Year Ended 05/31/02

Historical Year Ended 12/31/00

Witness: R. R. Labrato

COMPANY: GULF POWER COMPANY

DOCKET NO.: 010949-EI

LINE NO.	DESCRIPTION	(A)	(B)	(C)		(D)
		BALANCE AT BEGINNING OF YEAR (000's)	DEBITS (000's)	ACCOUNT	AMOUNT (000's)	BALANCE AT END OF YEAR (000's)
1	Preliminary Survey & Investigation	1,732	0		0	1,732
2	Clearing Accounts	347	0		0	347
3	Deferred Return Third Floor	2,999	471		0	3,470
4	Pensacola Coal Gasification	18	0		18	0
5	Research & Development	61	0		0	61
6	Unamortized Rate Case Expense	181	1,106		0	1,287
7	Environmental Reserve	5,967	0		0	5,967
8	Fuel, ECCR, Cap, ECRC Over/Under	2,257	0		2,257	0
9	Other Miscellaneous	643	0		583	60
10	Total Deferred Debits	<u>14,205</u>	<u>1,577</u>		<u>2,858</u>	<u>12,924</u>

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FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide a schedule showing the following information for other deferred debits for the test year and prior year.

Type of Data Shown:

Projected Test Year Ended 05/31/03

Prior Year Ended 05/31/02

Historical Year Ended 12/31/00

Witness: R. R. Labrato

COMPANY: GULF POWER COMPANY

DOCKET NO.: 010949-EI

LINE NO. DESCRIPTION	(A)	(B)	(C)		(D)
	BALANCE AT BEGINNING OF YEAR (000's)	DEBITS (000's)	ACCOUNT	AMOUNT (000's)	BALANCE AT END OF YEAR (000's)
1 Preliminary Survey & Investigation	1,732	0		445	1,287
2 Clearing Accounts	347	0		0	347
3 Deferred Return Third Floor	3,470	0		1,157	2,313
4 Research & Development	61	0		0	61
5 Unamortized Rate Case Expense	1,287	0		248	1,039
6 Environmental Reserve	5,967	0		0	5,967
7 Fuel, ECCR, Cap, ECRC Over/Under	0	0		0	0
8 Other Miscellaneous	60	0		0	60
9 Total Deferred Debits	<u>12,924</u>	<u>0</u>	<u>0</u>	<u>1,850</u>	<u>11,074</u>

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FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: GULF POWER COMPANY

DOCKET NO.: 010949-EI

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

Type of Data Shown:

___ Projected Test Year Ended 5/31/03

___ Prior Year Ended 5/31/02

XX Historical Year Ended 12/31/00

Witness: R. J. McMillan

(000's)

Line No.	Annual Period or Month	Type of ITC 3%			Type of ITC 4%			Type of ITC 7%				Type of ITC 10%				(15) Ending Balance 3+6+10+14
		(1) Beginning Balance	(2) Amortization	(3) Ending Balance	(4) Beginning Balance	(5) Amortization	(6) Ending Balance	(7) Beginning Balance	(8) Amortization	(9) Amount (Dr)Cr	(10) Ending Balance	(11) Beginning Balance	(12) Amortization	(13) Amount (Dr)Cr	(14) Ending Balance	
1	1990	928	140	788	2,249	166	2,083	27	4		23	46,905	2,002	(21)	44,882	47,776
2	1991	788	140	648	2,083	170	1,913	23	4		19	44,882	2,015	(1)	42,866	45,446
3	1992	648	140	508	1,913	169	1,744	19	4		15	42,866	2,016		40,850	43,117
4	1993	508	140	368	1,744	170	1,574	15	5		10	40,850	2,015	(18)	38,817	40,769
5	1994	368	140	228	1,574	172	1,402	10	4		6	38,817	2,063		36,754	38,390
6	1995	228	141	87	1,402	171	1,231	6	4		2	36,754	2,036	14	34,732	36,052
7	1996	87	87	-	1,231	171	1,060	2	2		-	34,732	2,037	4	32,699	33,759
8	1997	-	-	-	1,060	171	889	-	-		-	32,699	2,036		30,663	31,552
9	1998	-	-	-	889	151	738	-	-		-	30,663	1,769		28,894	29,632
10	1999	-	-	-	738	151	587	-	-		-	28,894	1,769		27,125	27,712
11	2000	-	-	-	587	151	436	-	-		-	27,125	1,769		25,356	25,792
12	Dec-99	-	-	-			587	-	-		-				27,125	27,712
13	Jan-00	-	-	-	587	13	574	-	-		-	27,125	147		26,978	27,552
14	Feb-00	-	-	-	574	12	562	-	-		-	26,978	148		26,830	27,392
15	Mar-00	-	-	-	562	13	549	-	-		-	26,830	147		26,683	27,232
16	Apr-00	-	-	-	549	12	537	-	-		-	26,683	148		26,535	27,072
17	May-00	-	-	-	537	13	524	-	-		-	26,535	147		26,388	26,912
18	Jun-00	-	-	-	524	12	512	-	-		-	26,388	148		26,240	26,752
19	Jul-00	-	-	-	512	13	499	-	-		-	26,240	147		26,093	26,592

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FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: GULF POWER COMPANY

DOCKET NO.: 010949-EI

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

Type of Data Shown:

___ Projected Test Year Ended 5/31/03

___ Prior Year Ended 5/31/02

XX Historical Year Ended 12/31/00

Witness: R. J. McMillan

(000's)

Line No.	Annual Period or Month	Type of ITC 3%			Type of ITC 4%			Type of ITC 7%				Type of ITC 10%				Ending Balance 3+6+10+14
		(1) Beginning Balance	(2) Amorti- zation	(3) Ending Balance	(4) Beginning Balance	(5) Amorti- zation	(6) Ending Balance	(7) Beginning Balance	(8) Amorti- zation	(9) Amount (Dr)Cr	(10) Ending Balance	(11) Beginning Balance	(12) Amorti- zation	(13) Amount (Dr)Cr	(14) Ending Balance	
20	Aug-00	-	-	-	499	12	487	-	-	-	-	26,093	148	-	25,945	26,432
21	Sep-00	-	-	-	487	13	474	-	-	-	-	25,945	147	-	25,798	26,272
22	Oct-00	-	-	-	474	12	462	-	-	-	-	25,798	148	-	25,650	26,112
23	Nov-00	-	-	-	462	13	449	-	-	-	-	25,650	147	-	25,503	25,952
24	Dec-00	-	-	-	449	13	436	-	-	-	-	25,503	147	-	25,356	25,792
25	12 Month Total					151							1,769			
26	13 Month Average:						512								26,240	26,752
27	Jurisdictional Factor						0.7322296								0.7322296	
28	Jurisdictional ITC						375								19,214	19,589
29	Non-Jurisdictional ITC						137								7,026	7,163

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FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: GULF POWER COMPANY

DOCKET NO.: 010949-EI

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

Type of Data Shown:

___ Projected Test Year Ended 5/31/03

XX Prior Year Ended 5/31/02

___ Historical Year Ended 12/31/00

Witness: R. J. McMillan

(000's)

Line No.	Annual Period or Month	Type of ITC 3%			Type of ITC 4%			Type of ITC 7%				Type of ITC 10%				(15) Ending Balance 3+6+10+14
		(1) Beginning Balance	(2) Amortization	(3) Ending Balance	(4) Beginning Balance	(5) Amortization	(6) Ending Balance	(7) Beginning Balance	(8) Amortization	(9) Amount (Dr)Cr	(10) Ending Balance	(11) Beginning Balance	(12) Amortization	(13) Amount (Dr)Cr	(14) Ending Balance	
Prior Year																
1	May-01	-	-	-	-	-	373	-	-	-	-	-	-	-	24,619	24,992
2	Jun-01	-	-	-	373	13	360	-	-	-	24,619	147	-	-	24,472	24,832
3	Jul-01	-	-	-	360	12	348	-	-	-	24,472	148	-	-	24,324	24,672
4	Aug-01	-	-	-	348	13	335	-	-	-	24,324	147	-	-	24,177	24,512
5	Sep-01	-	-	-	335	12	323	-	-	-	24,177	148	-	-	24,029	24,352
6	Oct-01	-	-	-	323	13	310	-	-	-	24,029	147	-	-	23,882	24,192
7	Nov-01	-	-	-	310	12	298	-	-	-	23,882	148	-	-	23,734	24,032
8	Dec-01	-	-	-	298	13	285	-	-	-	23,734	147	-	-	23,587	23,872
9	Jan-02	-	-	-	285	12	273	-	-	-	23,587	148	-	-	23,439	23,712
10	Feb-02	-	-	-	273	13	260	-	-	-	23,439	147	-	-	23,292	23,552
11	Mar-02	-	-	-	260	12	248	-	-	-	23,292	148	-	-	23,144	23,392
12	Apr-02	-	-	-	248	13	235	-	-	-	23,144	147	-	-	22,997	23,232
13	May-02	-	-	-	235	13	222	-	-	-	22,997	147	-	-	22,850	23,072
14	12 Month Total					151						1,769				
15	13 Month Average:						298								23,734	24,032
16	Jurisdictional Factor						0.6475949								0.6475949	
17	Jurisdictional ITC						193								15,370	15,563
18	Non-Jurisdictional ITC						105								8,364	8,469

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FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: GULF POWER COMPANY

DOCKET NO.: 010949-EI

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

Type of Data Shown:

XX Projected Test Year Ended 5/31/03

___ Prior Year Ended 5/31/02

___ Historical Year Ended 12/31/00

Witness: R. J. McMillan

(000's)

Line No.	Annual Period or Month	Type of ITC 3%			Type of ITC 4%			Type of ITC 7%				Type of ITC 10%				(15) Ending Balance 3+6+10+14
		(1) Beginning Balance	(2) Amorti- zation	(3) Ending Balance	(4) Beginning Balance	(5) Amorti- zation	(6) Ending Balance	(7) Beginning Balance	(8) Amorti- zation	(9) Amount (Dr)Cr	(10) Ending Balance	(11) Beginning Balance	(12) Amorti- zation	(13) Amount (Dr)Cr	(14) Ending Balance	
	Test Year															
19	May-02	-		-			222	-						22,850	23,072	
20	Jun-02	-		-	222	13	209	-			22,850	147		22,703	22,912	
21	Jul-02	-		-	209	12	197	-			22,703	148		22,555	22,752	
22	Aug-02	-		-	197	13	184	-			22,555	147		22,408	22,592	
23	Sep-02	-		-	184	12	172	-			22,408	147		22,261	22,433	
24	Oct-02	-		-	172	12	160	-			22,261	147		22,114	22,274	
25	Nov-02	-		-	160	12	148	-			22,114	147		21,967	22,115	
26	Dec-02	-		-	148	13	135	-			21,967	149		21,818	21,953	
27	Jan-03	-		-	135	12	123	-			21,818	148		21,670	21,793	
28	Feb-03	-		-	123	13	110	-			21,670	147		21,523	21,633	
29	Mar-03	-		-	110	12	98	-			21,523	148		21,375	21,473	
30	Apr-03	-		-	98	13	85	-			21,375	147		21,228	21,313	
31	May-03	-		-	85	13	72	-			21,228	147		21,081	21,153	
32	Test Year 12 Month Total					150						1,769				
33	Test Year 13 Month Average:						147							21,966	22,113	
34	Jurisdictional Factor						0.7499661							0.7499661		
35	Jurisdictional ITC						110							16,474	16,584	
36	Non-Jurisdictional ITC						37							5,492	5,529	

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FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: GULF POWER COMPANY

DOCKET NO.: 010949-E1

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

Type of Data Shown:

 Projected Test Year Ended 5/31/03 Prior Year Ended 5/31/02 Historical Year Ended 12/31/00

Witness: R. J. McMillan

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

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

Explain accounting policy for amortization of ITC:

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

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FLORIDA PUBLIC SERVICE COMMISSION	EXPLANATION: For each of the accumulated deferred income tax accounts (Nos. 190, 281, 282, 283), provide:	Type of Data Shown:
COMPANY: GULF POWER COMPANY	1) annual balances beginning with the test year in the last rate case and ending with the beginning of the test year, and	<u>XX</u> Projected Test Year Ended 5/31/03
DOCKET NO.: 010949-EI	2) monthly balances for the course of the test year.	<u>XX</u> Prior Year Ended 5/31/02
	Provide separate schedules for State, Federal and Total.	<u>XX</u> Historical Year 12/31/00
		Witness: R. J. McMillan

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Line No.	Annual Period or Month	Jurisdictional (000's)				Total Accum. Deferred Income Taxes Dr(Cr)
		Acct 190 Accum. Deferred Income Taxes Dr(Cr)	Acct 281 Accum. Deferred Income Taxes (Dr)Cr	Acct 282 Accum. Deferred Income Taxes (Dr)Cr	Acct 283 Accum. Deferred Income Taxes (Dr)Cr	
1	1990 Test Year	17,116	9,936	182,335	29,709	(204,864)
2	1990 Actual	20,024	9,936	183,377	31,155	(204,444)
3	1991 Actual	19,383	9,437	188,817	20,967	(199,838)
4	1992 Actual	21,844	8,935	193,504	22,706	(203,301)
5	1993 Actual	67,787	8,935	184,167	33,861	(159,176)
6	1994 Actual	67,727	7,960	186,651	30,132	(157,016)
7	1995 Actual	57,760	7,654	186,994	34,369	(171,257)
8	1996 Actual	58,661	7,357	191,279	26,985	(166,960)
9	1997 Actual	58,954	7,056	191,563	23,020	(162,685)
10	1998 Actual	58,914	6,756	190,705	27,407	(165,954)
11	1999 Actual	59,553	6,462	187,732	28,018	(162,659)
12	2000 Actual	56,817	5,072	184,534	21,469	(154,258)
13	2001 Budget	54,495	4,814	182,622	21,354	(154,295)

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: GULF POWER COMPANY
 DOCKET NO.: 010949-EI

EXPLANATION: For each of the accumulated deferred income tax accounts (Nos. 190, 281, 282, 283), provide:
 1) annual balances beginning with the test year in the last rate case and ending with the beginning of the test year, and
 2) monthly balances for the course of the test year.
 Provide separate schedules for State, Federal and Total.

Type of Data Shown:
XX Projected Test Year Ended 5/31/03
XX Prior Year Ended 5/31/02
XX Historical Year 12/31/00
 Witness: R. J. McMillan

Line No.	Annual Period or Month	Jurisdictional (000's)				Total Accum. Deferred Income Taxes Dr(Cr)
		Acct 190 Accum. Deferred Income Taxes Dr(Cr)	Acct 281 Accum. Deferred Income Taxes (Dr)Cr	Acct 282 Accum. Deferred Income Taxes (Dr)Cr	Acct 283 Accum. Deferred Income Taxes (Dr)Cr	
Projected Test Year						
14	May, 2002 (End Prior Year)	54,395	4,721	180,501	22,505	(153,332)
15	Jun, 2002	54,375	4,703	180,076	22,735	(153,139)
16	Jul, 2002	54,355	4,684	179,652	22,965	(152,946)
17	Aug, 2002	54,335	4,666	179,226	23,196	(152,753)
18	Sep, 2002	54,315	4,647	178,802	23,426	(152,560)
19	Oct, 2002	54,295	4,628	178,379	23,656	(152,368)
20	Nov, 2002	54,275	4,610	177,953	23,886	(152,174)
21	Dec, 2002	54,258	4,591	177,528	24,117	(151,978)
22	Jan, 2003	54,236	4,578	177,127	24,244	(151,713)
23	Feb, 2003	54,215	4,565	176,727	24,372	(151,449)
24	Mar, 2003	54,195	4,552	176,327	24,500	(151,184)
25	Apr, 2003	54,176	4,539	175,930	24,627	(150,920)
26	May, 2003 (End Test Year)	54,158	4,526	175,532	24,755	(150,655)
27	13 Month Average	54,276	4,616	177,982	23,768	(152,090)
28	Jurisdictional Factor	0.7376542	0.7376542	0.7376542	0.7376542	
29	Jurisdictional Amount	40,037	3,405	131,288	17,532	(112,188)
30	Non-Jurisdictional Amount	14,239	1,211	46,694	6,236	(39,902)

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FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: GULF POWER COMPANY
 DOCKET NO.: 010949-EI

EXPLANATION: For each of the accumulated deferred income tax accounts (Nos. 190, 281, 282, 283), provide:
 1) annual balances beginning with the test year in the last rate case and ending with the beginning of the test year, and
 2) monthly balances for the course of the test year.
 Provide separate schedules for State, Federal and Total.

Type of Data Shown:
XX Projected Test Year Ended 5/31/03
XX Prior Year Ended 5/31/02
XX Historical Year 12/31/00
 Witness: R. J. McMillan

Line No.	Annual Period or Month	Jurisdictional (000's)				Total Accum. Deferred Income Taxes Dr(Cr)
		Acct 190 Accum. Deferred Income Taxes Dr(Cr)	Acct 281 Accum. Deferred Income Taxes (Dr)Cr	Acct 282 Accum. Deferred Income Taxes (Dr)Cr	Acct 283 Accum. Deferred Income Taxes (Dr)Cr	
1	1990 Test Year	906	1,120	19,471	3,281	(22,966)
2	1990 Actual	1,356	1,120	19,392	3,378	(22,534)
3	1991 Actual	1,296	1,064	20,403	2,163	(22,334)
4	1992 Actual	1,610	1,008	21,075	2,606	(23,079)
5	1993 Actual	8,135	1,008	24,269	4,644	(21,786)
6	1994 Actual	8,163	899	24,469	4,156	(21,361)
7	1995 Actual	6,716	869	24,708	4,470	(23,331)
8	1996 Actual	6,898	841	25,473	3,606	(23,022)
9	1997 Actual	6,975	811	25,361	3,191	(22,388)
10	1998 Actual	6,948	782	25,265	3,749	(22,848)
11	1999 Actual	7,026	754	24,939	3,887	(22,554)
12	2000 Actual	6,584	576	24,646	2,855	(21,493)
13	2001 Budget	6,022	547	24,398	2,846	(21,769)

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FLORIDA PUBLIC SERVICE COMMISSION COMPANY: GULF POWER COMPANY DOCKET NO.: 010949-EI	EXPLANATION: For each of the accumulated deferred income tax accounts (Nos. 190, 281, 282, 283), provide: 1) annual balances beginning with the test year in the last rate case and ending with the beginning of the test year, and 2) monthly balances for the course of the test year. Provide separate schedules for State, Federal and Total.	Type of Data Shown: XX Projected Test Year Ended 5/31/03 XX Prior Year Ended 5/31/02 XX Historical Year 12/31/00 Witness: R. J. McMillan
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Line No.	Annual Period or Month	Jurisdictional (000's)				Total
		Acct 190 Accum. Deferred Income Taxes Dr(Cr)	Acct 281 Accum. Deferred Income Taxes (Dr)Cr	Acct 282 Accum. Deferred Income Taxes (Dr)Cr	Acct 283 Accum. Deferred Income Taxes (Dr)Cr	
Projected Test Year						
14	May, 2002 (End Prior Year)	6,011	537	24,115	3,000	(21,641)
15	Jun, 2002	6,008	535	24,058	3,031	(21,616)
16	Jul, 2002	6,006	533	24,001	3,061	(21,589)
17	Aug, 2002	6,004	531	23,945	3,092	(21,564)
18	Sep, 2002	6,002	528	23,888	3,123	(21,537)
19	Oct, 2002	6,000	526	23,831	3,153	(21,510)
20	Nov, 2002	5,997	524	23,775	3,184	(21,486)
21	Dec, 2002	5,996	522	23,718	3,215	(21,459)
22	Jan, 2003	5,993	521	23,664	3,232	(21,424)
23	Feb, 2003	5,991	519	23,611	3,249	(21,388)
24	Mar, 2003	5,989	518	23,557	3,266	(21,352)
25	Apr, 2003	5,986	516	23,504	3,283	(21,317)
26	May, 2003 (End Test Year)	5,984	515	23,451	3,300	(21,282)
27	13 Month Average	5,997	525	23,778	3,168	(21,474)
28	Jurisdictional Factor	0.7376542	0.7376542	0.7376542	0.7376542	
29	Jurisdictional Amount	4,424	387	17,540	2,337	(15,840)
30	Non-Jurisdictional Amount	1,573	138	6,238	831	(5,634)

273

FLORIDA PUBLIC SERVICE COMMISSION COMPANY: GULF POWER COMPANY DOCKET NO.: 010949-EI	EXPLANATION: For each of the accumulated deferred income tax accounts (Nos. 190, 281, 282, 283), provide: 1) annual balances beginning with the test year in the last rate case and ending with the beginning of the test year, and 2) monthly balances for the course of the test year. Provide separate schedules for State, Federal and Total.	Type of Data Shown: XX Projected Test Year Ended 5/31/03 XX Prior Year Ended 5/31/02 XX Historical Year 12/31/00 Witness: R. J. McMillan
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Line No.	Annual Period or Month	Jurisdictional (000's)					Total Accum. Deferred Income Taxes Dr(Cr)
		Acct 190 Accum. Deferred Income Taxes Dr(Cr)	Acct 281 Accum. Deferred Income Taxes (Dr)Cr	Acct 282 Accum. Deferred Income Taxes (Dr)Cr	Acct 283 Accum. Deferred Income Taxes (Dr)Cr	Total Accum. Deferred Income Taxes Dr(Cr)	
1	1990 Test Year	16,210	8,816	162,864	26,428	(181,898)	
2	1990 Actual	18,668	8,816	163,985	27,777	(181,910)	
3	1991 Actual	18,087	8,373	168,414	18,804	(177,504)	
4	1992 Actual	20,234	7,927	172,429	20,100	(180,222)	
5	1993 Actual	59,652	7,927	159,898	29,217	(137,390)	
6	1994 Actual	59,564	7,061	162,182	25,976	(135,655)	
7	1995 Actual	51,044	6,785	162,286	29,899	(147,926)	
8	1996 Actual	51,763	6,516	165,806	23,379	(143,938)	
9	1997 Actual	51,979	6,245	166,202	19,829	(140,297)	
10	1998 Actual	51,966	5,974	165,440	23,658	(143,106)	
11	1999 Actual	52,527	5,708	162,793	24,131	(140,105)	
12	2000 Actual	50,233	4,496	159,888	18,614	(132,765)	
13	2001 Budget	48,473	4,267	158,224	18,508	(132,526)	

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FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: For each of the accumulated deferred income tax accounts (Nos. 190, 281, 282, 283), provide:

Type of Data Shown:

COMPANY: GULF POWER COMPANY

1) annual balances beginning with the test year in the last rate case and ending with the beginning of the test year, and

XX Projected Test Year Ended 5/31/03

XX Prior Year Ended 5/31/02

XX Historical Year 12/31/00

Witness: R. J. McMillan

DOCKET NO.: 010949-EI

2) monthly balances for the course of the test year.

Provide separate schedules for State, Federal and Total.

Line No.	Annual Period or Month	Jurisdictional (000's)				
		Acct 190 Accum. Deferred Income Taxes Dr(Cr)	Acct 281 Accum. Deferred Income Taxes (Dr)Cr	Acct 282 Accum. Deferred Income Taxes (Dr)Cr	Acct 283 Accum. Deferred Income Taxes (Dr)Cr	Total Accum. Deferred Income Taxes Dr(Cr)
Projected Test Year						
14	May, 2002 (End Prior Year)	48,384	4,184	156,386	19,505	(131,691)
15	Jun, 2002	48,367	4,168	156,018	19,704	(131,523)
16	Jul, 2002	48,349	4,151	155,651	19,904	(131,357)
17	Aug, 2002	48,331	4,135	155,281	20,104	(131,189)
18	Sep, 2002	48,313	4,119	154,914	20,303	(131,023)
19	Oct, 2002	48,295	4,102	154,548	20,503	(130,858)
20	Nov, 2002	48,278	4,086	154,178	20,702	(130,688)
21	Dec, 2002	48,262	4,069	153,810	20,902	(130,519)
22	Jan, 2003	48,243	4,057	153,463	21,012	(130,289)
23	Feb, 2003	48,224	4,046	153,116	21,123	(130,061)
24	Mar, 2003	48,206	4,034	152,770	21,234	(129,832)
25	Apr, 2003	48,190	4,023	152,426	21,344	(129,603)
26	May, 2003 (End Test Year)	48,174	4,011	152,081	21,455	(129,373)
27	13 Month Average	48,278	4,091	154,203	20,600	(130,616)
28	Jurisdictional Factor	0.7376542	0.7376542	0.7376542	0.7376542	
29	Jurisdictional Amount	35,613	3,018	113,748	15,195	(96,348)
30	Non-Jurisdictional Amount	12,665	1,073	40,455	5,405	(34,268)

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FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: GULF POWER COMPANY

DOCKET NO.: 010949-EI

EXPLANATION: For any rate base component not accounted for in other schedules, provide the 13 month average balance for the test year, and the prior year if the test year is projected.

Type of Data Shown:

Projected Test Year Ended 05/31/03

Prior Year Ended 05/31/02

Historical Test Year Ended 12/31/00

Witness: R. R. Labrato

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

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FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: GULF POWER COMPANY

DOCKET NO.: 010949-EI

EXPLANATION: For any rate base component not accounted for in other schedules, provide the 13 month average balance for the test year, and the prior year if the test year is projected.

Type of Data Shown:

Projected Test Year Ended 05/31/03

Prior Year Ended 05/31/02

Historical Test Year Ended 12/31/00

Witness: R. R. Labrato

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

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FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: For any rate base component not accounted for in other schedules, provide the 13 month average balance for the test year, and the prior year if the test year is projected.

Type of Data Shown:

XX Projected Test Year Ended 05/31/03

____ Prior Year Ended 05/31/02

____ Historical Test Year Ended 12/31/00

Witness: R. R. Labrato

COMPANY: GULF POWER COMPANY

DOCKET NO.: 010949-EI

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

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FLORIDA PUBLIC SERVICE COMMISSION

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

Type of data shown:

XX Projected Test Year Ended 05/31/03

XX Projected Prior Year Ended 05/31/02

XX Historical Prior Year Ended 12/31/00

Witness: R. R. Labrato

COMPANY: GULF POWER COMPANY

DOCKET NO.: 010949-EI

1 1992 - Recording of transactions under the new Purchased Power Capacity Cost Recovery Clause

2
3 Effective December, 1992, Gulf Power Company began recording transactions associated with the new Purchased Power Capacity Cost Recovery Clause
4 approved by the Florida Public Service Commission for Gulf in Docket 920001-EI on December 15, 1992.
5

6 1993 - FAS No. 106, Accounting for Post-Retirement Benefits

7
8 Effective January 1, 1993, the Company adopted Financial Accounting Standard (FAS) No. 106, Employers' Accounting for Post Retirement Benefits
9 other than Pensions. Statement No. 106 requires that medical and life insurance benefits for retired employees be accounted for on an accrual basis
10 using a specified actuarial method, "benefit/years-of-service". Prior to 1993, the Company recognized these benefit costs on an accrual basis using the
11 "aggregate cost" actuarial method, which spreads the expected cost of such benefits over the remaining periods of employees' service as a level
12 percentage of payroll costs.
13

14 1993 - FAS No. 109, Accounting for Income Taxes

15
16 Effective January 1, 1993, Gulf Power Company began accounting for income taxes according to the guidelines in FAS No. 109. This statement requires
17 among other things: conversion to the liability method of accounting for accumulated deferred income taxes (ADIT); the use of before income tax AFUDC
18 rates; recording deferred taxes on unamortized ITC, the equity component of AFUDC included in net plant balances, and timing differences that customers
19 previously received a tax benefit from; restating ADIT at the rates at which they are expected to be settled; and precludes netting of ADIT against assets.
20

21 1993 - Environmental Cost Recovery Clause (ECRC)

22
23 In April 1993, the Florida Legislature adopted legislation for an ECRC clause, which allows a utility to petition the FPSC for recovery of all prudent
24 environmental compliance costs that are not being recovered through base rates or any other recovery mechanism. The FPSC approved the Company's
25 initial petition under the ECRC in January 1994. Annual filings include a true-up of the prior period actual costs and a projection of the ensuing period.
26

27 1994 - FAS No. 112, Employer's Accounting for Post-Employment Benefits

28
29 Effective in 1994, FAS No. 112 requires that all types of benefits provided to former or inactive employees and their families prior to retirement be
30 accounted for on an accrual basis.
31

32 2001 - FAS No.138, Accounting for Derivative Instruments and Hedging Activities

33
34 In January 2001, the Company adopted FAS No. 138, which requires that certain derivative instruments be recorded in the balance sheet as either an asset
35 or liability measured at fair value, and that the changes in the fair value be recognized in earnings unless specific hedge accounting criteria are met.

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FLORIDA PUBLIC SERVICE COMMISSION

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

Type of data shown:
 XX Projected Test Year Ended 05/31/2003
 XX Prior Year Ended 05/31/2002
 Historical Year Ended 12/31/2000
 Witness: R. R. Labrato

Company: GULF POWER COMPANY

Docket No. 010949-EI

(1) Line No.	(2) Account Number	(3) Description	(4) Test Year Ended 05/31/03 (\$000)	(5) Prior Year Ended 05/31/02 (\$000)	(6) Difference (4) - (5) (\$000)	(7) Percent Change (6) / (5)	(8) Reason For Change
1		Electric Utility Plant:					
2	101	Electric Plant in Service	2,277,763	1,978,961	298,802	15.10%	A
3	102	Electric Plant Purchased or Sold	0	0	0	#N/A	
4	105	Electric Plant Held for Future Use	3,164	3,163	1	0.03%	
5	106	Completed Construction not Classified	0	0	0	#N/A	
6	107	Construction Work in Progress	28,264	207,498	(179,234)	-86.38%	B
7	108/111	Accum Prov for Depreciation and				#N/A	
8		Amortization of Electric Utility Plant	(972,552)	(917,253)	(55,299)	-6.03%	
9	114	Electric Plant Acquisition Adjustments	4,861	5,116	(255)	-4.98%	
10		Total Net Electric Plant	<u>1,341,500</u>	<u>1,277,485</u>	<u>64,015</u>	<u>5.01%</u>	
11		Other Property and Investments:					
14	124	Other Investments	0	0	0	#N/A	
15	125	Sinking Funds	0	0	0	#N/A	
16	128	Other Special Funds	9,072	7,074	1,998	28.24%	C
17		Total Other Property & Investments	<u>9,072</u>	<u>7,074</u>	<u>1,998</u>	<u>28.24%</u>	

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FLORIDA PUBLIC SERVICE COMMISSION

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

Type of data shown:
 XX Projected Test Year Ended 05/31/2003
 XX Prior Year Ended 05/31/2002
 Historical Year Ended 12/31/2000
 Witness: R. R. Labrato

Company: GULF POWER COMPANY

Docket No. 010949-EI

(1) Line	(2) Account No. Number	(3) Description	(4) Test Year Ended 05/31/03 (\$000)	(5) Prior Year Ended 05/31/02 (\$000)	(6) Difference (4) - (5) (\$000)	(7) Percent Change (6) / (5)	(8) Reason For Change
18		Current and Accrued Assets:					
19	131	Cash	3,980	3,979	1	0.03%	
20	132	Interest Special Deposits	0	0	0	#N/A	
21	133	Dividends Special Deposits	0	0	0	#N/A	
22	134	Other Special Deposits	5	5	0	0.00%	
23	135	Working Funds	272	272	0	0.00%	
24	136	Temporary Cash Investments	0	86	(86)	-100.00%	D
25	141	Notes Receivable	0	0	0	#N/A	
26	142	Customer Accounts Receivable	33,671	32,391	1,280	3.95%	
27	143	Other Accounts Receivable	15,667	9,958	5,709	57.33%	E
28	144	Accumulated Provision for Uncollectible Accounts	(1,012)	(1,108)	96	8.66%	
29	146	Accounts Receivable from Associated Companies	8,670	5,500	3,170	57.64%	F
30	151	Fuel Stock	45,052	45,710	(658)	-1.44%	
31	154	Plant Materials and Operating Supplies	29,538	29,020	518	1.78%	
32	155	Merchandise	0	0	0	#N/A	
33	158	Clean Air Act	82	81	1	1.23%	
34	163	Stores Expense - Undistributed	0	0	0	#N/A	
35	165	Prepayments	39,497	30,710	8,787	28.61%	G
36	171	Interest and Dividends Receivable	184	136	48	35.29%	H
37	173	Accrued Unbilled Revenue	26,494	24,163	2,331	9.65%	
38	174	Miscellaneous Current and Accrued Assets	4,712	4,920	(208)	-4.23%	
39		Total Current Assets	<u>206,812</u>	<u>185,823</u>	<u>20,989</u>	<u>11.30%</u>	

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FLORIDA PUBLIC SERVICE COMMISSION

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

Type of data shown:
 XX Projected Test Year Ended 05/31/2003
 XX Prior Year Ended 05/31/2002
 Historical Year Ended 12/31/2000
 Witness: R. R. Labrato

Company: GULF POWER COMPANY

Docket No. 010949-EI

(1) Line No.	(2) Account Number	(3) Description	(4) Test Year Ended 05/31/03 (\$000)	(5) Prior Year Ended 05/31/02 (\$000)	(6) Difference (4) - (5) (\$000)	(7) Percent Change (6) / (5)	(8) Reason For Change
40		Deferred Debits:					
41	182	Regulatory Assets	8,860	10,128	(1,268)	-12.52%	I
42	183	Preliminary Survey & Investigation Charges	1,355	1,732	(377)	-21.77%	J
43	184	Clearing Accounts	(25)	(25)	0	0.00%	
44	185	Temporary Facilities	0	0	0	#N/A	
45	186	Miscellaneous Deferred Debits	1,610	1,179	431	36.56%	K
46	188	Research, Development and Demonstration Expense	61	61	0	0.00%	
47		Total Deferred Debits	<u>11,861</u>	<u>13,075</u>	<u>(1,214)</u>	<u>-9.28%</u>	
48							
49		Total Assets	<u>1,569,245</u>	<u>1,483,457</u>	<u>85,788</u>	<u>5.78%</u>	

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FLORIDA PUBLIC SERVICE COMMISSION

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

Type of data shown:
 XX Projected Test Year Ended 05/31/2003
 XX Prior Year Ended 05/31/2002
 Historical Year Ended 12/31/2000

Company: GULF POWER COMPANY

Witness: R. R. Labrato

Docket No. 010949-EI

(1) Line No.	(2) Account Number	(3) Description	(4) Test Year Ended 05/31/03 (\$000)	(5) Prior Year Ended 05/31/02 (\$000)	(6) Difference (4) - (5) (\$000)	(7) Percent Change (6) / (5)	(8) Reason For Change
50	228	Accumulated Provisions for Property Insurance.	14,900	11,724	3,176	27.09%	L
51	228	Accumulated Provision For Injuries and Damages	938	951	(13)	-1.37%	
52	228	Accumulated Provision For Pensions and Benefits	34,735	31,945	2,790	8.73%	
53	228	Accumulated Provision for Rate Refund	896	3,881	(2,985)	-76.91%	M
54		Total Other Non-Current Liabilities	51,469	48,501	2,968	6.12%	
55		Current and Accrued Liabilities:					
56	232	Accounts Payable	33,000	29,598	3,402	11.49%	N
57	234	Accounts Payable to Associated Companies	7,253	7,256	(3)	-0.04%	
58	236	Taxes Accrued	15,826	17,281	(1,455)	-8.42%	
59	237	Interest Accrued	10,612	9,744	868	8.91%	
60	238	Dividends Declared - Other	54	54	0	0.00%	
61	241	Tax Collections Payable	1,278	1,227	51	4.16%	
62	242	Miscellaneous Current and Accrued Liabilities	6,171	6,869	(698)	-10.16%	O
63		Total Current and Accrued Liabilities	74,194	72,029	2,165	3.01%	
64		Deferred Credits:					
65	253	Other Deferred Credits	31,827	25,978	5,849	22.52%	P
66	254	Regulatory Liability	2,304	3,529	(1,225)	-34.71%	Q
67		Total Deferred Credits	34,131	29,507	4,624	15.67%	
68		Total Liabilities and Other Credits	159,794	150,037	9,757	6.50%	
69		Total Rate Base	1,409,451	1,333,420	76,031	5.70%	

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FLORIDA PUBLIC SERVICE COMMISSION

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

Type of data shown:
 XX Projected Test Year Ended 05/31/2003
 XX Prior Year Ended 05/31/2002
 Historical Year Ended 12/31/2000
 Witness: R. R. Labrato

Company: GULF POWER COMPANY

Docket No. 010949-EI

Note	Explanation
A	The variance reflects the addition of the Smith Combined cycle unit and other additions.
B	The placing in service of the Smith combined cycle unit significantly reduces the balance of CWIP.
C	This variance is a result of the growing property insurance reserve balance.
D	This variance is due to normal fluctuations in temporary cash.
E	Change due to increased pricing of rental contracts, which is currently under litigation.
F	Change arises from varying levels of Interchange activity from year to year.
G	The increase is due to growing pension prepayments and balance for the long term service agreement for the Smith combined cycle unit.
H	This balance changes based on the increasing property insurance fund.
I	The decline is due to the write-off of the deferred return on the third floor of the corporate office.
J	The decline is due to the removal of the charges for the completion of the Smith combined cycle unit.
K	The increase is due to the deferral of rate case expenses prior to amortization.
L	Increase due to the annual accrual to the property insurance reserve.
M	With the expiration of the revenue sharing plan the accruals cease.
N	The accounts payable balance by nature tracks company expenses. For example: Increased fuel usage would increase the payable for the fuel.
O	Variance due to changes in miscellaneous non current liabilities.
P	Increase primarily due to the increased pricing of rental contracts which is currently under litigation.
Q	Due primarily to the declining balances in the railcar lease accounts.

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FLORIDA PUBLIC SERVICE COMMISSION

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

Type of Data Shown:

XX Projected Test Year Ended 05/31/03

XX Prior Year Ended 5/31/02

XX Historical Year Ended 12/31/00

Witness: R. R. Labrato

COMPANY: GULF POWER COMPANY

DOCKET NO.: 010949-EI

(000s)

Leasing Payments for historical year:	\$1,938
Leasing Payments for prior year:	\$1,937
Leasing Payments for test year:	\$1,938
Leasing Payments, Remaining Life After Test Year	\$19,381

Describe Leasing Agreements Whose Lifetime Costs Exceed \$5 Million

Asset	Original Cost	Average Annual Payment	Life of Contract	Disposition of Asset, Provision for Purchase
	(000)	(000)		
1988 Aluminum Coal Cars (1)	\$12,806	\$1,455	22 Years	Option to purchase after three years; purchase price shall be equal to the greater of the applicable termination value in the contract or the fair market value.
1994 Aluminum Coal Cars (1)	\$7,047	\$572	22 Years	Option to purchase after three years; purchase price shall be equal to the greater of the applicable termination value in the contract or the fair market value.

(1) The lease payments are recovered through the Fuel Adjustment Clause. The Annual Payment is the Average for the Remaining Life.

Supporting Schedules:

Recap Schedules:

285

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide data on any leases entered into under the provisions of the Economic Recovery Tax Act of 1981.

Type of Data Shown:

XX Projected Test Year Ended 5/31/03

XX Prior Year Ended 5/31/02

XX Historical Test Year Ended 12/31/00

Witness: R. R. Labrato

COMPANY: GULF POWER COMPANY

DOCKET NO.: 010949-EI

Line No.	Asset	Original Cost	Annual Payment	Life of Contract	Disposition of Asset Provision for Purchase	Lessee	Lessor	ITC	Accelerated Depreciation
----------	-------	---------------	----------------	------------------	---	--------	--------	-----	--------------------------

Gulf Power Company has no leases which fall under the provisions of the Economic Recovery Tax Act of 1981.

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FLORIDA PUBLIC SERVICE COMMISSION

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

Type of Data Shown:

___ Projected Test Year Ended 5/31/03

___ Prior Year Ended 5/31/02

XX Historical Year Ended 12/31/00

Witness: R. R. Labrato

COMPANY: GULF POWER COMPANY

DOCKET NO.: 010949-EI

Line No.	Acct. No.	Account Name	1991 Year \$	1992 Year \$	1993 Year \$	1994 Year \$	1995 Year \$
<u>Utility Plant</u>							
1	101	Electric Plant in Service	1,448,647,094	1,503,002,158	1,543,912,884	1,583,731,425	1,604,843,965
2	102	Electric Plant Purchased/Sold	0	0	0	0	0
3	105	Electric Plant Held for Future Use	4,614,890	4,688,801	4,688,884	4,728,329	4,546,897
4	106	Completed Construction not Classified	38,330,952	25,421,470	27,635,903	34,026,936	57,410,718
5	107	Construction Work in Progress	20,107,404	20,172,764	31,438,442	48,711,298	29,687,521
Total Electric Plant			1,511,700,340	1,553,285,193	1,607,676,113	1,671,197,988	1,696,489,101
6	108	Accum. Prov. for Deprec. of Elec. Util. Plt	(495,094,798)	(527,365,633)	(562,457,555)	(595,742,478)	(630,612,315)
7	111	Accum. Prov. for Amort. of Elec. Util. Plt	(25,732,117)	(30,498,878)	(33,996,022)	(32,887,615)	(12,498,376)
8	114	Electric Plant Acquisition Adjustment	7,775,428	7,520,116	7,264,804	7,009,492	6,754,180
Net Electric Plant			998,648,853	1,002,940,798	1,018,487,340	1,049,577,387	1,060,132,590
<u>Other Property and Equipment</u>							
9	121	Non-Utility Property	853,984	897,106	904,662	914,989	911,903
10	122	Accum. Prov. Deprec. Non-Util. Property	(79,596)	(99,972)	(120,254)	(142,744)	(163,789)
11	124	Other Investments	3,058,421	19,441,690	429,074	0	0
12	125	Sinking Funds	0	0	0	0	0
13	128	Other Special Funds	6,769,438	6,344,351	12,519,754	8,734,464	4,793,066
Total Other Property and Investments			10,602,247	26,583,175	13,733,236	9,506,709	5,541,180

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FLORIDA PUBLIC SERVICE COMMISSION

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

Type of Data Shown:
 ___ Projected Test Year Ended 5/31/03
 ___ Prior Year Ended 5/31/02
XX Historical Year Ended 12/31/00
 Witness: R. R. Labrato

COMPANY: GULF POWER COMPANY

DOCKET NO.: 010949-EI

Line No.	Acct. No.	Account Name	1991 Year \$	1992 Year \$	1993 Year \$	1994 Year \$	1995 Year \$
<u>Current and Accrued Assets</u>							
14	131	Cash	1,280,311	915,745	1,144,073	783,828	868,139
15	134	Other Special Deposits	1,971,077	3,624,069	4,450,173	9,811,863	205,997
16	135	Working Funds	121,188	130,358	113,088	155,739	160,331
17	136	Temporary Cash Investments	8,362,692	8,523,341	6,380,124	2,579,077	485,923
18	141	Notes Receivable	89,836	1,311,000	3,102,106	189	0
19	142	Customer Accounts Receivable	42,279,454	40,023,247	41,534,417	42,679,470	46,953,458
20	143	Other Accounts Receivable	28,814,053	3,022,786	2,883,105	3,587,964	2,465,833
21	144	Accum. Prov. For Uncoll. Accounts	(26,275,611)	(463,752)	(401,804)	(513,556)	(666,977)
22	146	Accounts Rec. - Associated Companies	8,379,632	2,403,978	4,135,977	1,910,262	670,316
23	151	Fuel Stock	49,342,707	41,439,464	28,179,919	24,599,463	35,674,445
24	152	Fuel Stock Expense Undistributed	0	0	0	0	0
25	154	Plant Materials and Oper. Supplies	31,358,597	31,392,564	31,942,445	32,767,519	31,822,858
26	155	Merchandise	1,809,490	1,469,782	1,287,823	1,492,004	1,765,668
27	156	Other Materials and Supplies	0	0	0	0	0
28	158	Emission Allowance Inventory	0	0	130,419	223,408	204,379
29	163	Stores Expense Undistributed	228,193	403,481	531,501	791,359	456,363
30	165	Prepayments	1,733,429	2,018,620	1,744,247	2,464,362	5,195,578
31	171	Interest and Dividends Receivable	164,583	85,224	43,044	18,826	22,902
32	173	Accrued Utility Revenue	9,800,907	8,619,958	17,237,223	15,428,121	19,312,364
33	174	Misc. Current and Accrued	3,642,126	6,059,209	7,322,099	7,710,698	6,952,084
Total Current and Accrued Assets			163,102,664	150,979,074	151,759,979	146,490,596	152,549,661

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Supporting Schedules:

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

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

Type of Data Shown:

___ Projected Test Year Ended 5/31/03

___ Prior Year Ended 5/31/02

XX Historical Year Ended 12/31/00

Witness: R. R. Labrato

COMPANY: GULF POWER COMPANY

DOCKET NO.: 010949-EI

Line No.	Acct. No.	Account Name	1991 Year \$	1992 Year \$	1993 Year \$	1994 Year \$	1995 Year \$
<u>Deferred Debits</u>							
34	181	Unamortized Debt Expense	3,097,460	3,260,389	3,420,449	3,678,440	3,532,873
35	182	Regulatory Assets	0	0	22,920,864	87,906,320	73,609,699
36	183	Prelim. Survey and Invest. Charges	1,592,401	1,874,276	1,595,491	1,664,672	1,653,299
37	184	Clearing Accounts	420,847	(3,215)	(73,431)	(194,864)	(83,461)
38	185	Temporary Facilities	0	(16,476)	0	0	0
39	186	Misc. Deferred Debits	93,914,733	77,602,488	64,846,878	1,715,990	1,855,144
40	188	Research and Devel. Expenditures	875,084	1,277,415	1,106,109	347,798	121,810
41	189	Unamort. Loss on Reaquired Debt	7,097,939	13,006,408	15,943,670	17,488,582	17,754,171
42	190	Deferred Income Taxes	19,725,402	19,906,817	50,434,518	67,800,214	66,247,442
Total Deferred Debits			126,723,866	116,908,102	160,194,548	180,407,152	164,690,977
Total Assets and Other Debits			1,299,077,630	1,297,411,149	1,344,175,103	1,385,981,844	1,382,914,408

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FLORIDA PUBLIC SERVICE COMMISSION

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

Type of Data Shown:

___ Projected Test Year Ended 5/31/03

___ Prior Year Ended 5/31/02

XX Historical Year Ended 12/31/00

Witness: R. R. Labrato

COMPANY: GULF POWER COMPANY

DOCKET NO.: 010949-EI

Line No.	Acct. No.	Account Name	1991 Year \$	1992 Year \$	1993 Year \$	1994 Year \$	1995 Year \$
<u>Proprietary Capital</u>							
43	201	Common Stock Issued	38,060,000	38,060,000	38,060,000	38,060,000	38,060,000
44	204	Preferred Stock Issued	65,201,062	69,700,967	80,725,677	90,756,446	89,756,446
Total Stock Issued			103,261,062	107,760,967	118,785,677	128,816,446	127,816,446
45	207	Premium on Capital Stock	88,151	88,151	86,435	80,713	80,713
46	210	Gain on Preferred Stock Required	310,659	47,794	0	0	0
47	211	Miscellaneous Paid - in Capital	218,150,000	218,079,001	218,271,928	218,289,322	218,383,975
48	214	Capital Stock Expense	0	(1,080,103)	(1,751,715)	(2,547,753)	(2,570,903)
49	216	Unappropriated Retained Earnings	115,866,112	136,076,162	147,684,631	158,911,659	173,152,384
Total Other Paid-in Capital			334,414,922	353,211,005	364,291,279	374,733,941	389,046,169
Total Proprietary Capital			437,675,984	460,971,972	483,076,956	503,550,387	516,862,615
<u>Long-Term Debt</u>							
50	221	Bonds	287,637,185	253,814,032	221,935,032	163,656,210	151,468,462
51	224	Other Long-Term Debt	194,597,094	185,996,570	192,691,147	228,599,704	213,500,250
52	225	Unamort. Premium on Long-Term Debt	42,746	33,398	20,243	1,040	0
53	226	Unamort. Discount on Long-Term Debt	(2,396,979)	(2,152,663)	(2,591,367)	(3,107,562)	(2,849,915)
Total Long-Term Debt			479,880,046	437,691,337	412,055,055	389,149,392	362,118,797
Total Capitalization			917,556,030	898,663,309	895,132,011	892,699,779	878,981,412
<u>Other Non-Current Liabilities</u>							
54	228	Accum. Prov. For Property Insurance	7,891,838	9,091,838	10,059,592	11,198,945	6,846,181
55	228	Accum. Prov. For Injuries and Damages	1,750,844	2,281,159	2,397,797	2,232,085	1,947,410
56	228	Accum. Prov. For Pensions and Benefits	0	0	826,839	12,487,056	15,464,356
57	229	Accum. Prov. For Rate Refunds	0	0	0	0	774,025
Total Other Non-Current Liabilities			9,642,682	11,372,997	13,284,228	25,918,086	25,031,972

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Supporting Schedules:

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

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

Type of Data Shown:

___ Projected Test Year Ended 5/31/03

___ Prior Year Ended 5/31/02

XX Historical Year Ended 12/31/00

Witness: R. R. Labrato

COMPANY: GULF POWER COMPANY

DOCKET NO.: 010949-EI

Line No.	Acct. No.	Account Name	1991 Year \$	1992 Year \$	1993 Year \$	1994 Year \$	1995 Year \$
<u>Current and Accrued Liabilities</u>							
58	231	Notes Payable	3,307,692	25,807,692	24,115,385	31,500,000	45,961,538
59	232	Accounts Payable	15,958,792	15,859,920	15,308,093	17,327,063	20,568,956
60	234	Payable to Associated Companies	7,096,633	6,047,655	7,177,146	9,278,748	8,989,458
61	235	Customer Deposits	15,631,775	15,800,537	15,382,362	14,536,481	13,474,420
62	236	Taxes Accrued	16,072,019	16,402,010	15,183,530	16,138,621	15,330,374
63	237	Interest Accrued	11,513,351	10,283,123	8,616,537	8,327,010	7,419,554
64	238	Dividends Declared	6,718,537	6,829,665	6,568,611	8,131,705	8,558,134
65	241	Tax Collections Payable	1,214,925	1,325,410	1,440,485	1,034,206	926,590
66	242	Misc. Current and Accrued Liab.	10,758,446	5,761,816	7,665,577	7,970,426	7,067,298
Total Current and Accrued Liabilities			88,272,170	104,117,828	101,457,726	114,244,260	128,296,322
<u>Deferred Credits:</u>							
67	252	Customer Advances for Construction	0	0	0	0	0
68	253	Other Deferred Credits	13,234,133	15,914,662	29,258,668	9,916,113	15,427,130
69	254	Regulatory Liabilities	0	3,436,135	47,250,822	77,298,138	73,778,023
70	255	Accum. Deferred Invest. Tax Credit	46,616,020	41,558,529	41,937,545	39,579,156	37,204,879
71	265	Misc. Operating Reserves	0	14,613,553	0	0	0
72	281	Accum. Def. Income Tax - Accel. Amt. Prop.	9,684,493	10,303,039	8,729,251	8,591,646	7,731,035
73	282	Accum. Def. Income Tax - Other Prop.	186,165,361	176,166,129	181,083,081	186,046,036	188,216,077
74	283	Accum. Def. Income Tax - Other	27,906,741	21,264,968	26,041,771	31,688,630	28,247,558
Total Deferred Credits			283,606,748	283,257,015	334,301,138	353,119,719	350,604,702
Total Liabilities and Other Credits			1,299,077,630	1,297,411,149	1,344,175,103	1,385,981,844	1,382,914,408

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FLORIDA PUBLIC SERVICE COMMISSION

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

Type of Data Shown:

COMPANY: GULF POWER COMPANY

___ Projected Test Year Ended 5/31/03

___ Prior Year Ended 5/31/02

XX Historical Year Ended 12/31/00

DOCKET NO.: 010949-EI

Witness: R. R. Labrato

Line No.	Acct. No.	Account Name	1996 Year \$	1997 Year \$	1998 Year \$	1999 Year \$	2000 Year \$
<u>Utility Plant</u>							
1	101	Electric Plant in Service	1,659,442,011	1,709,531,284	1,753,404,965	1,791,159,917	1,831,085,099
2	102	Electric Plant Purchased/Sold	0	0	0	0	0
3	105	Electric Plant Held for Future Use	3,941,095	3,935,680	3,414,746	2,954,347	3,155,656
4	106	Completed Construction not Classified	45,171,642	23,581,658	21,659,026	31,786,963	33,680,742
5	107	Construction Work in Progress	30,096,373	28,785,302	29,104,910	31,377,581	52,763,569
Total Electric Plant			1,738,651,121	1,765,833,924	1,807,583,647	1,857,278,808	1,920,685,066
6	108	Accum. Prov. for Deprec. of Elec. Util. Plt	(666,560,568)	(702,721,629)	(745,634,463)	(783,066,765)	(827,202,440)
7	111	Accum. Prov. for Amort. of Elec. Util. Plt	(12,019,172)	(13,799,366)	(16,326,474)	(19,624,208)	(21,795,600)
8	114	Electric Plant Acquisition Adjustment	6,498,868	6,243,556	5,988,244	5,732,932	5,477,620
Net Electric Plant			1,066,570,249	1,055,556,485	1,051,610,954	1,060,320,767	1,077,164,646
<u>Other Property and Equipment</u>							
9	121	Non-Utility Property	687,256	632,407	636,357	540,446	467,142
10	122	Accum. Prov. Deprec. Non-Util. Property	(59,594)	(34,386)	(37,968)	(28,240)	(12,128)
11	124	Other Investments	0	0	0	0	463,352
12	125	Sinking Funds	0	0	0	0	0
13	128	Other Special Funds	33,470	29,980	25,908	948,985	3,241,292
Total Other Property and Investments			661,132	628,001	624,297	1,461,191	4,159,658

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FLORIDA PUBLIC SERVICE COMMISSION

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

Type of Data Shown:

___ Projected Test Year Ended 5/31/03

___ Prior Year Ended 5/31/02

XX Historical Year Ended 12/31/00

Witness: R. R. Labrato

COMPANY: GULF POWER COMPANY

DOCKET NO.: 010949-EI

Line No.	Acct. No.	Account Name	1996 Year \$	1997 Year \$	1998 Year \$	1999 Year \$	2000 Year \$
<u>Current and Accrued Assets</u>							
14	131	Cash	729,499	1,077,510	1,997,188	2,413,606	4,909,782
15	134	Other Special Deposits	4,581,968	3,354,881	258,959	355,587	17,071
16	135	Working Funds	153,574	158,969	157,973	189,945	203,987
17	136	Temporary Cash Investments	6,006,092	10,549,807	6,211,192	6,700,000	592,308
18	141	Notes Receivable	0	0	0	0	0
19	142	Customer Accounts Receivable	48,846,322	46,284,930	42,230,241	42,771,225	43,623,293
20	143	Other Accounts Receivable	3,016,398	2,768,501	2,478,803	2,690,903	4,469,441
21	144	Accum. Prov. For Uncoll. Accounts	(782,037)	(761,383)	(900,034)	(1,005,778)	(1,389,305)
22	146	Accounts Rec. - Associated Companies	2,019,607	2,577,132	3,213,296	3,951,270	4,946,757
23	151	Fuel Stock	32,078,063	26,580,401	24,130,266	35,625,950	28,747,819
24	152	Fuel Stock Expense Undistributed	0	0	0	0	0
25	154	Plant Materials and Oper. Supplies	30,348,189	27,841,435	26,772,699	27,089,098	28,193,718
26	155	Merchandise	1,660,787	1,547,027	1,379,233	1,436,671	637,566
27	156	Other Materials and Supplies	0	0	0	0	0
28	158	Emission Allowance Inventory	159,681	144,325	136,988	130,366	105,360
29	163	Stores Expense Undistributed	72,179	359,135	125,009	288,710	173,903
30	165	Prepayments	8,885,418	10,400,266	13,504,071	17,716,250	22,009,602
31	171	Interest and Dividends Receivable	9,183	19,941	14,140	62,065	259,249
32	173	Accrued Utility Revenue	18,651,099	19,759,545	20,654,414	19,122,912	21,235,301
33	174	Misc. Current and Accrued	7,120,971	6,304,382	4,326,341	4,047,691	4,223,353
Total Current and Accrued Assets			163,556,993	158,966,804	146,690,779	163,586,471	162,959,205

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FLORIDA PUBLIC SERVICE COMMISSION

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

Type of Data Shown:

COMPANY: GULF POWER COMPANY

___ Projected Test Year Ended 5/31/03

___ Prior Year Ended 5/31/02

XX Historical Year Ended 12/31/00

DOCKET NO.: 010949-EI

Witness: R. R. Labrato

Line No.	Acct. No.	Account Name	1996 Year \$	1997 Year \$	1998 Year \$	1999 Year \$	2000 Year \$
Deferred Debits							
34	181	Unamortized Debt Expense	3,613,721	2,849,905	2,525,491	2,534,989	2,466,579
35	182	Regulatory Assets	79,702,894	53,653,241	40,462,949	47,223,236	34,279,299
36	183	Prelim. Survey and Invest. Charges	1,606,600	1,606,549	1,657,991	2,434,136	2,563,704
37	184	Clearing Accounts	125,637	153,982	(309,692)	(139,603)	(33,299)
38	185	Temporary Facilities	0	0	0	3,424	493
39	186	Misc. Deferred Debits	1,561,184	1,125,579	1,010,513	804,640	1,195,500
40	188	Research and Devel. Expenditures	76,344	71,598	78,684	24,891	(13,941)
41	189	Unamort. Loss on Reaquired Debt	17,295,838	20,305,660	19,671,141	18,119,013	16,607,665
42	190	Deferred Income Taxes	57,646,455	58,356,320	60,180,524	59,324,729	57,260,402
Total Deferred Debits			161,628,673	138,122,834	125,277,601	130,329,455	114,326,402
Total Assets and Other Debits			1,392,417,047	1,353,274,124	1,324,203,631	1,355,697,884	1,358,609,911

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FLORIDA PUBLIC SERVICE COMMISSION

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

Type of Data Shown:

___ Projected Test Year Ended 5/31/03

___ Prior Year Ended 5/31/02

XX Historical Year Ended 12/31/00

Witness: R. R. Labrato

COMPANY: GULF POWER COMPANY

DOCKET NO.: 010949-EI

Line No.	Acct. No.	Account Name	1996 Year \$	1997 Year \$	1998 Year \$	1999 Year \$	2000 Year \$
<u>Proprietary Capital</u>							
43	201	Common Stock Issued	38,060,000	38,060,000	38,060,000	38,060,000	38,060,000
44	204	Preferred Stock Issued	89,602,600	62,186,310	10,840,448	4,236,100	4,236,100
Total Stock Issued			127,662,600	100,246,310	48,900,448	42,296,100	42,296,100
45	207	Premium on Capital Stock	80,713	50,244	12,205	12,198	12,198
46	210	Gain on Preferred Stock Reaquired	0	0	0	0	0
47	211	Miscellaneous Paid - in Capital	218,437,429	218,437,429	218,477,622	219,136,791	224,837,825
48	214	Capital Stock Expense	(2,614,700)	(1,551,059)	(222,108)	0	0
49	216	Unappropriated Retained Earnings	181,600,517	176,912,369	165,801,544	161,095,613	153,918,881
Total Other Paid-in Capital			397,503,959	393,848,983	384,069,263	380,244,602	378,768,904
Total Proprietary Capital			525,166,559	494,095,293	432,969,711	422,540,702	421,065,004
<u>Long-Term Debt</u>							
50	221	Bonds	177,070,000	145,384,616	105,769,230	85,000,000	85,000,000
51	224	Other Long-Term Debt	216,173,184	259,672,344	326,768,301	366,684,769	373,748,539
52	225	Unamort. Premium on Long-Term Debt	0	0	0	0	0
53	226	Unamort. Discount on Long-Term Debt	(2,902,788)	(4,276,695)	(6,616,249)	(7,185,154)	(6,915,501)
Total Long-Term Debt			390,340,396	400,780,265	425,921,282	444,499,615	451,833,038
Total Capitalization			915,506,955	894,875,558	858,890,993	867,040,317	872,898,042
<u>Other Non-Current Liabilities</u>							
54	228	Accum. Prov. For Property Insurance	(5,655,601)	(1,559,321)	5,387,085	4,821,564	7,128,303
55	228	Accum. Prov. For Injuries and Damages	1,734,760	1,455,125	1,423,107	1,486,312	1,389,081
56	228	Accum. Prov. For Pensions and Benefits	17,273,968	19,377,200	22,066,402	25,417,927	28,180,345
57	229	Accum. Prov. For Rate Refunds	0	0	0	43,877	2,482,797
Total Other Non-Current Liabilities			13,353,127	19,273,004	28,876,594	31,769,680	39,180,526

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Supporting Schedules:

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

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

Type of Data Shown:

___ Projected Test Year Ended 5/31/03

___ Prior Year Ended 5/31/02

XX Historical Year Ended 12/31/00

Witness: R. R. Labrato

COMPANY: GULF POWER COMPANY

DOCKET NO.: 010949-EI

Line No.	Acct. No.	Account Name	1996 Year \$	1997 Year \$	1998 Year \$	1999 Year \$	2000 Year \$
<u>Current and Accrued Liabilities</u>							
58	231	Notes Payable	37,615,385	14,884,615	18,738,462	41,653,846	39,846,154
59	232	Accounts Payable	19,729,048	20,550,333	18,237,917	19,618,678	22,653,936
60	234	Payable to Associated Companies	12,014,724	9,384,051	8,290,153	11,035,206	12,524,170
61	235	Customer Deposits	13,302,176	13,708,930	13,191,808	12,686,672	13,162,521
62	236	Taxes Accrued	8,344,765	15,942,308	21,340,150	18,395,083	25,125,494
63	237	Interest Accrued	7,434,638	7,668,762	8,100,806	7,899,818	8,930,059
64	238	Dividends Declared	8,694,693	9,878,688	8,639,332	8,326,238	8,003,840
65	241	Tax Collections Payable	927,695	865,082	956,802	1,185,906	1,509,802
66	242	Misc. Current and Accrued Liab.	6,424,931	7,325,488	6,408,924	5,899,781	5,371,816
Total Current and Accrued Liabilities			114,488,055	100,208,257	103,904,354	126,701,228	137,127,792
<u>Deferred Credits:</u>							
67	252	Customer Advances for Construction	0	0	0	0	0
68	253	Other Deferred Credits	13,904,053	15,783,302	19,210,223	20,591,084	20,207,607
69	254	Regulatory Liabilities	70,124,897	66,686,777	61,173,325	56,653,072	44,419,907
70	255	Accum. Deferred Invest. Tax Credit	34,886,895	32,655,751	30,493,846	28,671,991	26,752,135
71	265	Misc. Operating Reserves	0	0	0	0	0
72	281	Accum. Def. Income Tax - Accel. Amt. Prop.	7,502,753	7,206,389	6,906,437	6,606,884	6,229,263
73	282	Accum. Def. Income Tax - Other Prop.	188,290,265	191,339,941	191,380,218	188,900,988	187,719,952
74	283	Accum. Def. Income Tax - Other	34,360,047	25,245,145	23,367,641	28,762,640	24,074,687
Total Deferred Credits			349,068,910	338,917,305	332,531,690	330,186,659	309,403,551
Total Liabilities and Other Credits			1,392,417,047	1,353,274,124	1,324,203,631	1,355,697,884	1,358,609,911

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Supporting Schedules:

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Gulf Power Company

DOCKET NO.: 010949-EI

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

Type of Data Shown:
 Projected Test Year Ended 5/31/03
 Prior Year Ended 5/31/02
 Historical Year Ended 12/31/00
 Witness: R. R. Labrato
 R. G. Moore

(A) Preliminary Engineering Growth Classification	(B) Amount (\$000's)
Environmental	756
Availability/Reliability	10,835
Heat Rate	463
Replace Existing Plant	4,225
Safety	0
Energy Conservation	0
Capacity	5
Aid to Construction and Maintenance	0
Regulatory	96
Total In-Service Additions	16,380

(1) Production Plant Classification	(2) Net Production Plant Ending Balance at 12/31/99	(3) In Service Additions	GROWTH IN PRODUCTION PLANT				(8) Net Removal Cost, Salvage & Other Recoveries	(9) Net Production Plant Ending Balance at 12/31/00
			(4) Depreciation Expense	(5) Reversal of Decommissioning Expenses	(6) Retirements	(7) Transfers		
STEAM PRODUCTION	447,848	16,380	33,213	0	7,059	491	1,369	432,875
OTHER PRODUCTION	9,974	0	569	0	0	0	0	9,405
TOTAL PRODUCTION	457,822	16,380	33,782	0	7,059	491	1,369	442,280

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FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Gulf Power Company

DOCKET NO.: 010949-EI

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

Type of Data Shown:

Projected Test Year Ended 5/31/03
 XX Prior Year Ended 5/31/02
 Historical Year Ended 12/31/00
 Witness: R. R. Labrato
 R. G. Moore

(A) Preliminary Engineering Growth Classification	(B) Amount (\$000's)
Environmental	9,047
Availability/Reliability	18,667
Heat Rate	558
Replace Existing Plant	14,653
Safety	223
Energy Conservation	0
Capacity	209,536
Aid to Construction and Maintenance	0
Regulatory	0
Total In-Service Additions	252,684

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(1) Production Plant Classification	(2) Net Production Plant Ending Balance at 05/31/01	(3) In Service Additions	(4) Depreciation Expense	GROWTH IN PRODUCTION PLANT (\$000)			(8) Net Removal Cost, Salvage & Other Recoveries	(9) Net Production Plant Ending Balance at 05/31/02
				(5) Reversal of Decommissioning Expenses	(6) Retirements	(7) Transfers		
STEAM PRODUCTION	420,722	43,128	33,811	0	10,334	0	2,413	432,452
OTHER PRODUCTION	9,165	209,556	576	0	0	0	0	218,145
TOTAL PRODUCTION	429,887	252,684	34,387	0	10,334	0	2,413	650,597

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: Gulf Power Company

DOCKET NO.: 010949-EI

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

Type of Data Shown:

Projected Test Year Ended 5/31/03

Prior Year Ended 5/31/02

Historical Year Ended 12/31/00

Witness: R. R. Labrato

R. G. Moore

(A) Preliminary Engineering Growth Classification	(B) Amount (\$000's)
Environmental	6,093
Availability/Reliability	0
Heat Rate	0
Replace Existing Plant	12,422
Safety	0
Energy Conservation	0
Capacity	609
Aid to Construction and Maintenance	0
Regulatory	0
Total In-Service Additions	19,124

(1) Production Plant Classification	(2) Net Production Plant Ending Balance at 05/31/02	(3) In Service Additions	GROWTH IN PRODUCTION PLANT (\$000)				(8) Net Removal Cost, Salvage & Other Recoveries	(9) Net Production Plant Ending Balance at 05/31/03
			(4) Depreciation Expense	(5) Reversal of Decommissioning Expenses	(6) Retirements	(7) Transfers		
STEAM PRODUCTION	432,452	18,447	34,659	0	7,762	0	1,643	417,883
OTHER PRODUCTION	218,145	677	7,559	0	0	0	0	211,263
TOTAL PRODUCTION	650,597	19,124	42,218	0	7,762	0	1,643	629,146

Supporting Schedules:

Recap Schedules: B-8a, B-8b

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