



R. Wade Litchfield
Vice President & General Counsel
Florida Power & Light Company
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March 12, 2021

VIA ELECTRONIC FILING

Adam Teitzman, Commission Clerk
Division of the Commission Clerk and Administrative Services
Florida Public Service Commission
2540 Shumard Oak Boulevard
Tallahassee, FL 32399-0850

Re: Docket No. 20210015-EI
Petition by FPL for Base Rate Increase and Rate Unification

Dear Mr. Teitzman:

Attached for filing on behalf of Florida Power & Light Company (“FPL”) in the above-referenced docket are FPL’s Minimum Filing Requirements and Supplemental Information in MFR Format, together with the required schedules. FPL’s MFRs have been prepared in compliance with Rule 25-6.043, F.A.C. and Order No. PSC-2020-0312-PAA-EI issued September 15, 2020 in Docket No. 20200182-EI (In re: Joint petition for declaratory statement regarding application of MFR requirements in Rule 25-6.043(1), F.A.C., or in the alternative, petition for variance, by Florida Power & Light Company and Gulf Power Company).

Please contact me if you have any questions regarding this submission.

(Document 55 of 69) Supplemental Standalone Gulf Information in MFR Format, 2022 Test Year, Volume 2 of 8, Section B, Rate Base

Sincerely,

A handwritten signature in black ink that reads "Wade Litchfield".

R. Wade Litchfield
Vice President & General Counsel
Florida Power & Light Company

RWL:ec

**BEFORE THE
FLORIDA PUBLIC SERVICE COMMISSION**

**DOCKET NO. 20210015-EI
FLORIDA POWER & LIGHT COMPANY
AND SUBSIDIARIES**

**SUPPLEMENT 2 - GULF STANDALONE
INFORMATION IN MFR FORMAT
2022 TEST YEAR**

**VOLUME 2 OF 8
SECTION B: RATE BASE SCHEDULES**

B

FLORIDA PUBLIC SERVICE COMMISSION

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

Type of Data Shown:
 X Projected Test Year Ended: 12/31/22
 _ Prior Year Ended: __/__/__
 _ Historical Test Year Ended: __/__/__

COMPANY: GULF POWER COMPANY

Witness: Liz Fuentes

DOCKET NO.: 20210015-EI

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Line No.	DESCRIPTION	PLANT IN SERVICE	ACCUMULATED PROVISION FOR DEPRECIATION & AMORTIZATION	NET PLANT IN SERVICE (2 -3)	CWIP	PLANT HELD FOR FUTURE USE	NUCLEAR FUEL	NET UTILITY PLANT	WORKING CAPITAL ALLOWANCE	OTHER RATE BASE ITEMS	TOTAL RATE BASE
1	UTILITY PER BOOK	7,240,396	1,552,428	5,687,968	511,973	13,532	0	6,213,473	574,649	0	6,788,122
2											
3	SEPARATION FACTOR	0.987951	0.996685	0.985567	0.981190	0.997842	0.000000	0.985233	0.994712	0	0.986036
4											
5	JURIS UTILITY	7,153,156	1,547,283	5,605,874	502,342	13,503	0	6,121,719	571,610	0	6,693,329
6											
7	COMMISSION ADJUSTMENTS	(1,550,120)	(16,251)	(1,533,869)	(420,861)	(10,946)	0	(1,965,675)	(315,176)	0	(2,280,851)
8											
9	COMPANY ADJUSTMENTS	(622)	(1,033)	411	(655)	0	0	(244)	(2,757)	0	(3,000)
10											
11	TOTAL ADJUSTMENTS	<u>(1,550,741)</u>	<u>(17,284)</u>	<u>(1,533,457)</u>	<u>(421,516)</u>	<u>(10,946)</u>	<u>0</u>	<u>(1,965,919)</u>	<u>(317,932)</u>	<u>0</u>	<u>(2,283,851)</u>
12											
13	JURIS ADJ UTILITY	5,602,415	1,529,998	4,072,417	80,827	2,557	0	4,155,800	253,678	0	4,409,478
14											
15											
16											
17											
18											
19											
20											
21	NOTE: TOTALS MAY NOT ADD DUE TO ROUNDING.										
22											
23											
24											
25											
26											
27											
28											
29											
30											
31											

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: GULF POWER COMPANY
 DOCKET NO.: 20210015-EI

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

Type of Data Shown:
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 Witness: Tara B. DuBose, Keith Ferguson,
 Liz Fuentes

Line No.	(1) ADJUSTMENT TITLE	(2) REASON FOR ADJUSTMENT OR OMISSION (PROVIDE SUPPORTING SCHEDULE)	(3) ADJUSTMENT AMOUNT (\$000)	(4) JURISDICTIONAL FACTOR	(5) JURISDICTIONAL AMOUNT OF ADJUSTMENT (3) X (4) (\$000)
1	COMMISSION ADJUSTMENTS				
2	PLANT IN SERVICE ADJUSTMENTS				
3					
4	ASSET RETIREMENT OBLIGATION	(1)	(71,394)	0.997842	(71,239)
5	CAPITAL LEASES	(2)	(219,343)	0.997842	(218,870)
6	ENVIRONMENTAL COST RECOVERY	(3)	(1,193,179)	0.972343	(1,160,179)
7	CONSERVATION COST RECOVERY	(4)	(1,366)	1.000000	(1,366)
8	STORM PROTECTION PLAN COST RECOVERY	(5)	(98,466)	1.000000	(98,466)
9	TOTAL PLANT IN SERVICE ADJUSTMENTS		(1,583,747)	0.978767	(1,550,120)
10					
11	PLANT HELD FOR FUTURE USE ADJUSTMENTS				
12					
13	NORTH ESCAMBIA PROPERTY	(6)	(10,969)	0.997842	(10,946)
14	TOTAL PLANT HELD FOR FUTURE USE ADJUSTMENTS		(10,969)	0.997842	(10,946)
15					
16	ACCUMULATED DEPRECIATION & AMORTIZATION ADJUSTMENTS				
17					
18	CAPITAL LEASES	(7)	100,033	0.997842	99,817
19	ASSET RETIREMENT OBLIGATION	(8)	35,869	0.997842	35,792
20	ENVIRONMENTAL COST RECOVERY	(9)	(104,575)	0.972343	(101,683)
21	CONSERVATION COST RECOVERY	(10)	(19,958)	1.000000	(19,958)
22	STORM PROTECTION PLAN COST RECOVERY	(11)	2,284	1.000000	2,284
23	TOTAL ACCUMULATED DEPRECIATION & AMORTIZATION ADJUSTMENTS		13,652	1.190375	16,251
24					
25	CONSTRUCTION WORK IN PROGRESS ADJUSTMENTS				
26					
27	CWIP - PROJECTS EARNING AFUDC	(12)	(398,243)	0.979301	(390,000)
28	CWIP - CLAUSE PROJECTS	(13)	(31,103)	0.992224	(30,861)
29	TOTAL CONSTRUCTION WORK IN PROGRESS ADJUSTMENTS		(429,346)	0.980237	(420,861)
30					
31	WORKING CAPITAL ADJUSTMENTS				
32					
33	ASSET RETIREMENT OBLIGATION	(14)	(79,784)	0.997842	(79,612)
34	ACCOUNTS RECEIVABLE - ASSOC COMPANIES	(15)	(796)	0.996912	(793)
35	INTEREST & DIVIDENDS RECEIVABLE	(16)	(0)	0.996912	(0)

FLORIDA PUBLIC SERVICE COMMISSION
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 Liz Fuentes

Line No.	(1) ADJUSTMENT TITLE	(2) REASON FOR ADJUSTMENT OR OMISSION (PROVIDE SUPPORTING SCHEDULE)	(3) ADJUSTMENT AMOUNT (\$000)	(4) JURISDICTIONAL FACTOR	(5) JURISDICTIONAL AMOUNT OF ADJUSTMENT (3) X (4) (\$000)
1	JOBGING ACCOUNTS	(17)	(8,912)	0.996912	(8,885)
2	CLAUSE NET UNDERRECOVERIES	(18)	(7,585)	0.987489	(7,490)
3	POLE ATTACHMENTS RENTS RECEIVABLE	(19)	(889)	0.996912	(886)
4	PREPAYMENTS - INTEREST ON COMMERCIAL PAPER	(20)	(2,055)	0.990880	(2,036)
5	ACCUM DEFERRED RETIREMENT BENEFITS	(21)	12,026	0.997754	11,999
6	ACCUM. PROV. - PROPERTY & STORM INSURANCE	(22)	(205,668)	1.000000	(205,668)
7	ASSET RETIREMENT OBLIGATION	(23)	115,308	0.997842	115,059
8	GAIN ON SALE OF EMISSIONS ALLOWANCES	(24)	0	0.972343	0
9	JOBGING ACCOUNTS	(25)	49	0.996912	49
10	ENVIRONMENTAL COST RECOVERY	(26)	(96,610)	0.972343	(93,938)
11	DEFERRED TRANSMISSION CREDIT	(27)	9,544	0.974531	9,301
12	SUPPLEMENTAL EXECUTIVE RETIREMENT PLAN	(28)	(2,587)	0.996912	(2,579)
13	EMPLOYEE AND RETIREE LOANS	(29)	(5)	0.997842	(5)
14	OPERATING LEASES	(30)	(49,693)	1.000000	(49,693)
15	TOTAL WORKING CAPITAL ADJUSTMENTS		(317,655)	0.992195	(315,176)
16					
17			(2,328,065)	0.979720	(2,280,851)
18					
19					
20					
21					
22	<u>COMPANY ADJUSTMENTS</u>				
23					
24	PLANT IN SERVICE ADJUSTMENTS				
25					
26	STORM PROTECTION PLAN COST RECOVERY	(31)	(638)	0.974531	(622)
27	TOTAL PLANT IN SERVICE ADJUSTMENTS		(638)	0.974531	(622)
28					
29	ACCUMULATED DEPRECIATION & AMORTIZATION				
30					
31	DEPRECIATION	(32)	6,095	0.981173	5,980
32	CAPITAL RECOVERY AMORTIZATION	(33)	(3,381)	0.999699	(3,380)
33	DISMANTLEMENT	(34)	(1,590)	0.989587	(1,573)
34	STORM PROTECTION PLAN COST RECOVERY	(35)	6	0.974531	6
35	TOTAL ACCUMULATED DEPRECIATION & AMORTIZATION ADJUSTMENTS		1,130	0.913898	1,033

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	(1)	(2)	(3)	(4)	(5)
Line No.	ADJUSTMENT TITLE	REASON FOR ADJUSTMENT OR OMISSION (PROVIDE SUPPORTING SCHEDULE)	ADJUSTMENT AMOUNT (\$000)	JURISDICTIONAL FACTOR	JURISDICTIONAL AMOUNT OF ADJUSTMENT (3) X (4) (\$000)
1	CONSTRUCTION WORK IN PROGRESS				
2					
3	STORM PROTECTION PLAN COST RECOVERY	(36)	(672)	0.974586	(655)
4	TOTAL CONSTRUCTION WORK IN PROGRESS ADJUSTMENTS		(672)	0.974586	(655)
5					
6	WORKING CAPITAL ADJUSTMENTS				
7					
8	RATE CASE EXPENSES	(37)	(133)	1.000000	(133)
9	COVID-19 REGULATORY ASSET	(38)	(2,653)	0.996912	(2,645)
10	CARE TO SHARE	(39)	22	0.996912	22
11	TOTAL WORKING CAPITAL ADJUSTMENTS		(2,765)	0.997061	(2,757)
12					
13	TOTAL COMPANY ADJUSTMENTS		(2,944)	1.018976	(3,000)
14					
15	NOTE: TOTALS MAY NOT ADD DUE TO ROUNDING				
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FLORIDA PUBLIC SERVICE COMMISSION

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Line No.	ADJUSTMENT TITLE	REASON FOR ADJUSTMENT OR OMISSION (PROVIDE SUPPORTING SCHEDULE)	ADJUSTMENT AMOUNT (\$000)	JURISDICTIONAL FACTOR	JURISDICTIONAL AMOUNT OF ADJUSTMENT (3) X (4) (\$000)
1	(1) ASSET RETIREMENT OBLIGATION: TO REMOVE FROM PLANT IN SERVICE THE ASSET RETIREMENT OBLIGATIONS ASSOCIATED WITH THE RETIREMENT OF PLANT PER FPSC RULE 25-14.014 F.A.C.				
2					
3	(2) CAPITAL LEASES: TO REMOVE FROM PLANT IN SERVICE THE ASSET ASSOCIATED WITH CAPITAL LEASES. THE CORRESPONDING OBLIGATION IS REMOVED FROM CAPITAL STRUCTURE.				
4					
5	(3) ENVIRONMENTAL COST RECOVERY: TO REMOVE FROM PLANT IN SERVICE THE INVESTMENT RELATED TO ENVIRONMENTAL COMPLIANCE CAPITAL EXPENDITURES WHICH ARE BEING RECOVERED THROUGH THE ENVIRONMENTAL COST RECOVERY CLAUSE.				
6					
7					
8	(4) CONSERVATION COST RECOVERY: TO REMOVE FROM PLANT IN SERVICE THE INVESTMENT IN LOAD MANAGEMENT AND MONITORING EQUIPMENT WHICH IS BEING RECOVERED THROUGH THE ENERGY CONSERVATION COST RECOVERY CLAUSE.				
9					
10					
11	(5) STORM PROTECTION PLAN COST RECOVERY: TO REMOVE FROM PLANT IN SERVICE THE CAPITAL INVESTMENT ASSOCIATED WITH ITEMS THAT ARE BEING RECOVERED THROUGH THE STORM PROTECTION PLAN COST RECOVERY CLAUSE.				
12					
13					
14	(6) NORTH ESCAMBIA PROPERTY: TO REMOVE FROM PLANT HELD FOR FUTURE USE THE COSTS RELATED TO A PORTION OF THE NORTH ESCAMBIA PROPERTY PER ORDER NO. PSC-12-0179-FOF-EI.				
15					
16	(7) CAPITAL LEASES: TO REMOVE FROM ACCUMULATED DEPRECIATION AND AMORTIZATION THE RESERVE ASSOCIATED WITH CAPITAL LEASES. THE CORRESPONDING ASSET IS ALSO REMOVED FROM RATE BASE.				
17					
18					
19	(8) ASSET RETIREMENT OBLIGATION: TO REMOVE FROM ACCUMULATED DEPRECIATION AND AMORTIZATION THE ASSET RETIREMENT OBLIGATION ASSOCIATED WITH THE RETIREMENT OF ELECTRIC GENERATION PLANTS PER FPSC RULE 25-14.014 F.A.C.				
20					
21					
22	(9) ENVIRONMENTAL COST RECOVERY: TO REMOVE FROM ACCUMULATED DEPRECIATION AND AMORTIZATION THE RESERVE FOR ENVIRONMENTAL COMPLIANCE CAPITAL EXPENDITURES WHICH ARE BEING RECOVERED THROUGH THE ENVIRONMENTAL COST RECOVERY CLAUSE.				
23					
24					
25	(10) CONSERVATION COST RECOVERY: TO REMOVE FROM ACCUMULATED DEPRECIATION AND AMORTIZATION THE RESERVE FOR LOAD MANAGEMENT AND MONITORING EQUIPMENT WHICH IS BEING RECOVERED THROUGH THE ENERGY CONSERVATION COST RECOVERY CLAUSE.				
26					
27					
28	(11) STORM PROTECTION PLAN COST RECOVERY: TO REMOVE FROM ACCUMULATED DEPRECIATION AND AMORTIZATION THE RESERVE ASSOCIATED WITH CAPITAL INVESTMENTS OF ITEMS THAT ARE BEING RECOVERED THROUGH THE STORM PROTECTION PLAN COST RECOVERY CLAUSE.				
29					
30					
31	(12) CWIP - PROJECTS EARNING AFUDC: TO REMOVE FROM CONSTRUCTION WORK IN PROGRESS ALL AMOUNTS ELIGIBLE FOR AFUDC UNDER FPSC RULE 25-6.0141 F.A.C.				
32					
33	(13) CWIP - CLAUSE PROJECTS: TO REMOVE FROM CONSTRUCTION WORK IN PROGRESS CERTAIN INVESTMENTS RECOVERED AND EARNING A RETURN THROUGH THE ENVIRONMENTAL AND STORM PROTECTION PLAN COST RECOVERY CLAUSES.				
34					
35					

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	(1)	(2)	(3)	(4)	(5)
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1	(14) ASSET RETIREMENT OBLIGATION: TO REMOVE FROM WORKING CAPITAL THE REGULATORY ASSET ASSOCIATED WITH THE ASSET RETIREMENT OBLIGATIONS OF ELECTRIC GENERATION PLANTS				
2	PER FPSC RULE 25-14.014 F.A.C.				
3					
4	(15) ACCOUNTS RECEIVABLE - ASSOC COMPANIES: TO EXCLUDE FROM WORKING CAPITAL ALL ACCOUNTS RECEIVABLE RELATED TO GULF'S AFFILIATES.				
5					
6	(16) INTEREST & DIVIDENDS RECEIVABLE: TO EXCLUDE FROM WORKING CAPITAL INTEREST AND DIVIDENDS RECEIVABLES.				
7					
8	(17) JOBBING ACCOUNTS: TO EXCLUDE FROM WORKING CAPITAL ALL CURRENT AND ACCRUED ASSETS RELATED TO GULF JOBBING CONSTRUCTION ACCOUNTS CONSISTENT WITH FPL'S TREATMENT				
9	PER ORDER NO. 13537, DOCKET NO. 830465-EI.				
10					
11	(18) CLAUSE NET UNDERRECOVERIES: TO EXCLUDE FROM WORKING CAPITAL NET OVER/UNDER RECOVERIES COSTS RELATED TO GULF'S COST RECOVERY CLAUSES CONSISTENT WITH FPL'S				
12	TREATMENT PER ORDER NO. 13537, DOCKET NO. 830465-EI.				
13					
14	(19) POLE ATTACHMENTS RENTS RECEIVABLE: TO EXCLUDE FROM WORKING CAPITAL THE ACCOUNTS RECEIVABLES BALANCE RELATED TO THE USE OF GULF POLES BY OTHERS CONSISTENT WITH				
15	FPL'S TREATMENT PER ORDER NO. 13537, DOCKET NO. 830465-EI.				
16					
17	(20) PREPAYMENTS - INTEREST ON COMMERCIAL PAPER: TO EXCLUDE FROM WORKING CAPITAL PREPAID INTEREST ON COMMERCIAL PAPER WHICH WAS DISALLOWED CONSISTENT WITH FPL'S				
18	TREATMENT PER ORDER NO. 13537, DOCKET NO. 830465-EI.				
19					
20	(21) ACCUM DEFERRED RETIREMENT BENEFITS: TO EXCLUDE FROM WORKING CAPITAL A PORTION OF THE ACCRUED AMOUNT ASSOCIATED WITH DEFERRED EXECUTIVE COMPENSATION				
21	AND ASSOCIATED INTEREST SINCE THE OFFSETTING FUND IS EXCLUDED FROM RATE BASE.				
22					
23	(22) ACCUM. PROV. - PROPERTY & STORM INSURANCE: TO EXCLUDE FROM WORKING CAPITAL THE DEBIT BALANCE IN THE PROPERTY INSURANCE - STORM DAMAGE RESERVE. THIS AMOUNT IS				
24	BEING RECOVERED THROUGH THE HURRICANE MICHAEL AND SALLY STORM CHARGES.				
25					
26	(23) ASSET RETIREMENT OBLIGATION: TO REMOVE FROM WORKING CAPITAL LIABILITIES ASSOCIATED WITH THE ASSET RETIREMENT OBLIGATIONS OF ELECTRIC GENERATION PLANTS PER FPSC RULE 25-14.014 F.A.C.				
27					
28	(24) GAIN ON SALE OF EMISSIONS ALLOWANCES: TO EXCLUDE FROM WORKING CAPITAL AMOUNTS RELATED TO GAINS ON SALE OF EMISSIONS ALLOWANCES WHICH ARE RECOVERED THROUGH THE				
29	ENVIRONMENTAL COST RECOVERY CLAUSE.				
30					
31	(25) JOBBING ACCOUNTS: TO EXCLUDE FROM WORKING CAPITAL ALL CURRENT AND ACCRUED LIABILITIES RELATED TO FPL JOBBING CONSTRUCTION ACCOUNTS CONSISTENT WITH FPL'S				
32	TREATMENT PER ORDER NO. 13537, DOCKET NO. 830465-EI.				
33					
34	(26) ENVIRONMENTAL COST RECOVERY: TO EXCLUDE FROM WORKING CAPITAL THE FOLLOWING ITEMS RECOVERED THROUGH ECRC; (1) EMISSIONS ALLOWANCES, (2) REGULATORY ASSET RELATED				
35	TO THE RETIREMENT OF PLANT SMITH, AND (3) THE REGULATORY ASSETS RELATED TO PLANTS SMITH AND SCHOLZ ASH POND CLOSURE AND CRIST CLOSED ASH LANDFILL PROJECTS.				

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Line No.	ADJUSTMENT TITLE	REASON FOR ADJUSTMENT OR OMISSION (PROVIDE SUPPORTING SCHEDULE)	ADJUSTMENT AMOUNT (\$000)	JURISDICTIONAL FACTOR	JURISDICTIONAL AMOUNT OF ADJUSTMENT (3) X (4) (\$000)
1	(27) DEFERRED TRANSMISSION CREDIT: TO EXCLUDE FROM WORKING CAPITAL THE DEFERRED RETURN ON TRANSMISSION PROJECTS BEING RECOVERED OVER A 40 YEAR AMORTIZATION PERIOD				
2	PER ORDER PSC-17-0178-S-EI, DOCKET NO. 160186-EI.				
3					
4	(28) SUPPLEMENTAL EXECUTIVE RETIREMENT PLAN: TO EXCLUDE FROM WORKING CAPITAL THE ASSET ASSOCIATED WITH THE SUPPLEMENTAL EXECUTIVE RETIREMENT PLAN INHERITED FROM				
5	GULF AT ACQUISITION.				
6					
7	(29) EMPLOYEE AND RETIREE LOANS: TO EXCLUDE FROM WORKING CAPITAL ACCOUNTS RECEIVABLES RELATED TO EMPLOYEE AND RETIREE LOANS AS THERE IS NO DIRECT RELATIONSHIP BETWEEN THIS				
8	LIABILITY AND THE PROVISION OF ELECTRIC SERVICE.				
9					
10	(30) OPERATING LEASES: TO EXCLUDE FROM WORKING CAPITAL THE ASSET ASSOCIATED WITH OPERATING LEASES. THE CORRESPONDING OBLIGATION IS REMOVED FROM CAPITAL STRUCTURE.				
11					
12	(31) STORM PROTECTION PLAN COST RECOVERY: TO MOVE PLANT-IN-SERVICE TRANSMISSION INSPECTION PROGRAM COSTS INCURRED BEGINNING JANUARY 1, 2022 FROM BASE				
13	RATES TO THE STORM PROTECTION PLAN COST RECOVERY CLAUSE.				
14					
15	(32) DEPRECIATION: TO DECREASE ACCUMULATED DEPRECIATION AND AMORTIZATION TO REFLECT DECREASED BASE DEPRECIATION EXPENSE RESULTING FROM GULF'S 2021 DEPRECIATION STUDY.				
16					
17	(33) CAPITAL RECOVERY AMORTIZATION: TO INCREASE ACCUMULATED DEPRECIATION AND AMORTIZATION TO REFLECT INCREASED BASE AMORTIZATION EXPENSE RESULTING FROM THE				
18	CAPITAL RECOVERY SCHEDULE FOR PLANT CRIST COAL GENERATION ASSETS. THE COMPANY IS REQUESTING CAPITAL RECOVERY SCHEDULES FOR THESE ASSETS OVER A PERIOD OF				
19	TEN YEARS BEGINNING 2022.				
20					
21	(34) DISMANTLEMENT: TO REFLECT AN INCREASE TO THE DISMANTLEMENT RESERVE TO REFLECT INCREASED DISMANTLEMENT ACCRUALS RESULTING FROM GULF'S 2021 DISMANTLEMENT				
22	STUDY (INCLUDING DISMANTLEMENT RESERVE TRANSFERS BETWEEN UNITS IN ORDER TO MINIMIZE THE INCREASE IN THE PROPOSED DISMANTLEMENT ACCRUALS).				
23					
24	(35) STORM PROTECTION PLAN COST RECOVERY: TO MOVE ACCUMULATED DEPRECIATION AND AMORTIZATION RELATED TO TRANSMISSION INSPECTION PROGRAM COSTS INCURRED BEGINNING				
25	JANUARY 1, 2022 FROM BASE RATES TO THE STORM PROTECTION PLAN COST RECOVERY CLAUSE.				
26					
27	(36) STORM PROTECTION PLAN COST RECOVERY: TO MOVE CONSTRUCTION WORK IN PROGRESS RELATED TO TRANSMISSION INSPECTION PROGRAM COSTS INCURRED BEGINNING JANUARY 1, 2022				
28	FROM BASE RATES TO THE STORM PROTECTION PLAN COST RECOVERY CLAUSE.				
29					
30	(37) RATE CASE EXPENSES: TO DECREASE DEFERRED RATE CASE EXPENSES FOR THIS PROCEEDING TO REFLECT THE PROPOSED AMORTIZATION, WHICH IS REQUESTED				
31	OVER A FOUR YEAR PERIOD.				
32					
33	(38) COVID-19 REGULATORY ASSET: TO DECREASE THE COVID-19 REGULATORY ASSET TO REFLECT THE PROPOSED AMORTIZATION, WHICH IS REQUESTED OVER A FOUR YEAR PERIOD.				
34					
35	(39) CARE TO SHARE: TO REMOVE FROM RATE BASE THE LIABILITY RELATED TO GULF'S CARE TO SHARE PROGRAM BEGINNING WITH THE 2022 TEST YEAR AS THERE IS NO DIRECT RELATIONSHIP				
36	BETWEEN THIS LIABILITY AND THE PROVISION OF ELECTRIC SERVICE.				

FLORIDA PUBLIC SERVICE COMMISSION

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

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COMPANY: GULF POWER COMPANY

DOCKET NO.: 20210015-EI

(\$000)

Witness: Scott R. Bores

Line No.	(1) ACCOUNT NO.	(2) ACCOUNT NAME	(3) DECEMBER	(4) JANUARY	(5) FEBRUARY	(6) MARCH	(7) APRIL	(8) MAY	(9) JUNE	(10) JULY	(11) AUGUST	(12) SEPTEMBER	(13) OCTOBER	(14) NOVEMBER	(15) DECEMBER	(16) 13 MONTH AVERAGE	(17) REFERENCE
1		UTILITY PLANT															
2																	
3																	
4	101 & 106	ELECTRIC PLANT IN SERVICE	6,776,278	6,781,981	6,806,513	6,833,299	6,862,292	6,889,812	7,478,592	7,502,107	7,545,554	7,574,300	7,601,668	7,628,267	7,844,491	7,240,396	RB
5	102	ELECTRIC PLANT PURCHASED OR SOLD	0	0	0	0	0	0	0	0	0	0	0	0	0	0	RB
6	105	ELECTRIC PLANT HELD FOR FUTURE USE	13,651	13,651	13,651	13,651	13,651	13,651	13,651	13,651	13,651	13,651	13,651	13,651	12,101	13,532	RB
7	107	CONSTRUCTION WORK IN PROGRESS-ELECTRIC	688,582	715,062	736,871	771,130	804,292	825,497	286,307	299,577	311,854	326,166	343,424	355,428	191,455	511,973	RB
8	108 & 111	ACCUM PROV DEPR-ELEC UTILITY PLANT	(1,496,306)	(1,492,176)	(1,506,924)	(1,514,719)	(1,522,854)	(1,535,693)	(1,550,053)	(1,553,931)	(1,569,455)	(1,585,469)	(1,601,496)	(1,617,759)	(1,634,732)	(1,552,428)	RB
9	114	ELECTRIC PLANT ACQUISITION ADJUSTMENTS	0	0	0	0	0	0	0	0	0	0	0	0	0	0	RB
10	115	ACCUM PROV AMORT ELEC PLANT ACQ ADJUSTMN	0	0	0	0	0	0	0	0	0	0	0	0	0	0	RB
11	120.1	NUC FUEL IN PROCESS	0	0	0	0	0	0	0	0	0	0	0	0	0	0	RB
12	120.2	NUC FUEL MAT & ASSEMBLIES	0	0	0	0	0	0	0	0	0	0	0	0	0	0	RB
13	120.3	NUC FUEL MAT & ASSEMBLIES-IN REACTOR	0	0	0	0	0	0	0	0	0	0	0	0	0	0	RB
14	120.4	SPENT NUCLEAR FUEL	0	0	0	0	0	0	0	0	0	0	0	0	0	0	RB
15	120.5	ACCUM PROV AMORT NUCLEAR FUEL ASSEMBLIES	0	0	0	0	0	0	0	0	0	0	0	0	0	0	RB
16		UTILITY PLANT	5,982,205	6,018,518	6,050,111	6,103,360	6,157,381	6,193,268	6,228,497	6,261,404	6,301,604	6,328,649	6,357,246	6,379,586	6,413,315	6,213,473	
17																	
18		OTHER PROPERTY AND INVESTMENTS															
19																	
20	121	NONUTILITY PROPERTY	17,514	17,574	17,636	17,700	17,764	17,830	17,897	17,964	18,032	18,101	18,170	18,240	18,309	17,902	NEU
21	122	ACCUM PROV FOR DEPREC-NONUTILITY PROPTY	(4,770)	(4,787)	(4,805)	(4,823)	(4,842)	(4,862)	(4,883)	(4,904)	(4,927)	(4,949)	(4,972)	(4,996)	(5,020)	(4,888)	NEU
22	123	INVESTMENT IN ASSOCIATED COMPANIES	0	0	0	0	0	0	0	0	0	0	0	0	0	0	NEU
23	124	OTHER INVESTMENTS	0	0	0	0	0	0	0	0	0	0	0	0	0	0	ORP
24	128	OTHER SPECIAL FUNDS	13,455	13,459	13,351	13,206	13,209	13,212	13,215	13,154	13,157	13,160	13,163	13,049	13,018	13,216	ORP
25		OTHER PROPERTY AND INVESTMENTS	26,200	26,246	26,182	26,083	26,131	26,180	26,229	26,214	26,263	26,312	26,361	26,292	26,307	26,231	
26																	
27		CURRENT AND ACCRUED ASSETS															
28																	
29	131	CASH	33,706	29,283	25,130	21,726	18,457	15,789	13,628	11,676	9,979	7,644	6,398	6,398	6,398	15,862	RB
30	134	OTHER SPECIAL DEPOSITS	0	0	0	0	0	0	0	0	0	0	0	0	0	0	RB
31	135	WORKING FUNDS	0	0	0	0	0	0	0	0	0	0	0	0	0	0	RB
32	136	TEMPORARY CASH INVESTMENTS	0	0	0	0	0	0	0	0	0	0	0	0	0	0	RB
33	142	CUSTOMER ACCOUNTS RECEIVABLE	81,946	83,990	79,028	73,286	71,224	75,725	88,068	98,408	100,579	96,189	86,564	75,477	76,115	83,585	RB
34	143	OTHER ACCOUNTS RECEIVABLE	9,885	9,836	9,832	9,827	9,830	9,827	9,830	9,829	9,829	9,823	9,825	9,828	9,832	9,833	RB
35	144	ACCUM PROV UNCOLLECTIBLE ACCOUNTS	(1,494)	(1,566)	(1,596)	(1,476)	(1,196)	(871)	(811)	(733)	(791)	(909)	(863)	(880)	(836)	(1,079)	RB
36	145	NOTES RECEIVABLE FROM ASSOC COMPANIES	0	0	0	0	0	0	0	0	0	0	0	0	0	0	RB
37	146	ACCOUNT RECEIVABLE FROM ASSOC COMPANIES	796	796	796	796	796	796	796	796	796	796	796	796	796	796	RB
38	151	FUEL STOCK	35,291	38,464	37,070	36,762	36,792	35,171	33,653	32,150	30,648	29,210	27,729	26,363	24,948	32,635	RB
39	154	PLANT MATERIALS AND OPERATING SUPPLIES	81,095	80,865	81,417	81,923	82,286	82,903	83,477	84,055	84,640	85,229	84,388	83,562	82,748	82,968	RB
40	158.1	ALLOWANCE INVENTORY	6,300	6,300	6,300	6,300	6,300	6,300	6,300	6,300	6,300	6,300	6,300	6,300	6,300	6,300	RB
41	163	STORES EXPENSE UNDISTRIBUTED	(46)	195	215	260	378	1,219	2,011	1,314	1,481	1,551	94	(79)	(47)	658	RB
42	165	PREPAYMENTS	6,817	7,660	7,970	7,945	10,150	7,490	10,627	9,955	9,371	8,810	9,581	8,988	7,016	8,645	RB
43	171	INTEREST & DIVIDENDS RECEIVABLE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	RB
44	172	RENTS RECEIVABLE	889	889	889	889	889	889	889	889	889	889	889	889	889	889	RB
45																	

FLORIDA PUBLIC SERVICE COMMISSION

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COMPANY: GULF POWER COMPANY

DOCKET NO.: 20210015-EI

Witness: Scott R. Bores

(\$000)

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	
Line No.	ACCOUNT NO.	ACCOUNT NAME	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	13 MONTH AVERAGE	REFERENCE
1	173	ACCRUED UTILITY REVENUES	66,172	65,644	63,145	62,490	62,746	67,170	69,386	70,552	70,424	67,259	63,827	63,822	66,138	66,060	RB
2	174	MISCELLANEOUS CURRENT AND ACCRUED ASSETS	12,092	12,105	12,108	12,108	12,244	12,251	687	716	1,737	2,542	12,325	12,611	12,334	8,912	RB
3	175 & 176	DERIVATIVE ASSETS - NOT HEDGED	0	0	0	0	0	0	0	0	0	0	0	0	0	0	RB
4		CURRENT AND ACCRUED ASSETS	333,451	334,460	322,304	312,836	310,895	314,660	318,539	325,908	325,882	315,333	307,854	294,075	292,632	316,064	
5																	
6		DEFERRED DEBITS															
7																	
8	181	UNAMORTIZED DEBT EXPENSE	8,694	8,612	8,531	8,450	8,369	8,288	8,209	8,146	8,083	8,020	7,957	7,895	7,832	8,237	CS
9	182.2	UNRECOVERED PLANT & REGULATORY COSTS	44,024	43,690	43,357	43,023	42,690	42,356	42,023	41,689	41,356	41,022	40,689	40,355	40,022	42,023	RB
10	182.3 & 182.4	OTHER REGULATORY ASSETS	609,208	602,935	600,762	595,916	595,830	589,069	573,605	556,267	540,054	529,271	521,891	515,307	506,998	564,393	RB, CS
11	183	PRELIM SURVEY & INVESTIGATION CHARGES	0	0	0	0	0	0	0	0	0	0	0	0	0	0	RB
12	184	CLEARING ACCOUNTS	0	0	0	0	0	0	0	0	0	0	0	0	0	0	RB
13	185	TEMPORARY FACILITIES	0	0	0	0	0	0	0	0	0	0	0	0	0	0	RB
14	186	MISCELLANEOUS DEFERRED DEBITS	81,291	82,815	84,241	85,741	86,777	87,863	88,899	89,964	91,599	93,082	94,699	95,750	96,885	89,201	RB
15	187	DEFERRED LOSSES DISPOSITION UTIL PLANT	0	0	0	0	0	0	0	0	0	0	0	0	0	0	RB
16	188	RESEARCH, DEV & DEMONSTRAT EXPENDITURES	0	0	0	0	0	0	0	0	0	0	0	0	0	0	RB
17	189	UNAMORT LOSS ON REACQUIRED DEBT	11,300	11,218	11,137	11,056	10,976	10,896	10,816	10,739	10,663	10,586	10,510	10,433	10,357	10,822	CS
18	190	ACCUMULATED DEFERRED INCOME TAXES	245,759	247,513	248,956	248,743	250,473	252,749	254,168	255,761	257,342	250,212	251,847	253,556	241,340	250,648	CS
19		DEFERRED DEBITS	1,000,276	996,784	996,983	992,930	995,115	991,222	977,720	962,567	949,098	932,194	927,593	923,296	903,433	965,324	
20																	
21		TOTAL ASSETS AND OTHER DEBITS	7,342,131	7,376,008	7,395,580	7,435,209	7,489,522	7,525,329	7,550,985	7,576,094	7,602,847	7,602,488	7,619,054	7,623,249	7,635,688	7,521,091	
22																	
23		PROPRIETARY CAPITAL															
24																	
25	201	COMMON STOCK ISSUED	(678,060)	(678,060)	(678,060)	(678,060)	(678,060)	(678,060)	(678,060)	(678,060)	(678,060)	(678,060)	(678,060)	(678,060)	(678,060)	(678,060)	CS
26	210	GAIN ON RESALE/CANCEL REACQ CAPIT STOCK	534	534	534	534	534	534	534	534	534	534	534	534	534	534	CS
27	211	MISCELLANEOUS PAID IN CAPITAL	(2,012,916)	(2,012,916)	(2,012,916)	(2,012,916)	(2,012,916)	(2,012,916)	(2,012,916)	(2,012,916)	(2,012,916)	(2,012,916)	(2,012,916)	(2,012,916)	(2,012,916)	(2,012,916)	CS
28	214	CAPITAL STOCK EXPENSE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	CS
29	216	UNAPPROPRIATED RETAINED EARNINGS	(511,848)	(531,565)	(546,571)	(559,521)	(573,159)	(593,317)	(619,369)	(643,487)	(609,350)	(528,167)	(542,076)	(553,762)	(569,306)	(560,115)	CS
30		PROPRIETARY CAPITAL	(3,202,290)	(3,222,007)	(3,237,013)	(3,249,963)	(3,263,601)	(3,283,759)	(3,309,811)	(3,333,929)	(3,199,792)	(3,218,609)	(3,232,518)	(3,244,204)	(3,259,748)	(3,250,557)	
31																	
32		LONG TERM DEBT															
33																	
34	221	BONDS	(708,955)	(808,955)	(808,955)	(808,955)	(808,955)	(908,955)	(908,955)	(868,025)	(868,025)	(868,025)	(868,025)	(868,025)	(868,025)	(843,910)	CS
35	223	ADV ASSOC CO	0	0	0	0	0	0	0	0	0	0	0	0	0	0	CS
36	224	OTHER LONG-TERM DEBT	(1,115,000)	(1,115,000)	(1,115,000)	(1,115,000)	(1,115,000)	(1,115,000)	(1,115,000)	(1,115,000)	(1,115,000)	(1,115,000)	(1,115,000)	(1,115,000)	(1,115,000)	(1,115,000)	CS
37	225	UNAMOR PREMIUM ON LONG-TERM DEBT	0	0	0	0	0	0	0	0	0	0	0	0	0	0	CS
38	226	UNAMOR DISCOUNT ON LONG-TERM DEBT-DEBIT	3,435	3,412	3,388	3,364	3,341	3,321	3,304	3,288	3,271	3,255	3,238	3,222	3,205	3,311	CS
39		LONG TERM DEBT	(1,820,520)	(1,920,543)	(1,920,567)	(1,920,591)	(1,920,614)	(2,020,634)	(2,020,651)	(1,979,737)	(1,979,754)	(1,979,770)	(1,979,787)	(1,979,803)	(1,979,820)	(1,955,599)	
40																	
41		OTHER NONCURRENT LIABILITIES															
42																	
43	227	OBLIGATIONS UNDER CAPITAL LEASES-NONCURR	(104,176)	(104,176)	(104,176)	(104,176)	(104,176)	(104,176)	(104,176)	(104,176)	(104,176)	(104,176)	(104,176)	(104,176)	(104,176)	(104,176)	CS
44	228.1	ACCUM PROVISION - PROPERTY INSURANCE	(5,967)	(6,036)	(6,106)	(6,179)	(6,249)	(6,320)	(6,389)	(6,455)	(6,518)	(6,578)	(6,646)	(6,712)	(6,776)	(6,379)	RB
45																	

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(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	
Line No.	ACCOUNT NO.	ACCOUNT NAME	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	13 MONTH AVERAGE	REFERENCE
1	228.2	ACCUM PROVISION - INJURIES & DAMAGES	(3,600)	(3,600)	(3,600)	(3,600)	(3,600)	(3,600)	(3,600)	(3,600)	(3,600)	(3,600)	(3,600)	(3,600)	(3,600)	(3,600)	RB
2	228.3	ACCUM PROVISION - PENSION & DEFERRED BENEFITS	(13,472)	(13,518)	(13,452)	(13,350)	(13,396)	(13,442)	(13,487)	(13,469)	(13,514)	(13,560)	(13,605)	(13,534)	(13,595)	(13,492)	RB
3	228.4	ACCUM PROVISION - OPERATING RESERVES	0	0	0	0	0	0	0	0	0	0	0	0	0	0	RB
4	229	ACCUMULATED PROVISION FOR RATE REFUNDS	0	0	0	0	0	0	0	0	0	0	0	0	0	0	RB
5	230	ASSET RETIREMENT OBLIGATION - LIABILITY	(144,036)	(144,316)	(144,596)	(144,878)	(145,160)	(145,443)	(145,727)	(146,012)	(146,298)	(146,584)	(146,872)	(147,160)	(147,449)	(145,733)	RB
6		OTHER NONCURRENT LIABILITIES	(271,251)	(271,646)	(271,931)	(272,183)	(272,581)	(272,980)	(273,379)	(273,712)	(274,106)	(274,498)	(274,899)	(275,182)	(275,597)	(273,380)	
7																	
8		CURRENT AND ACCRUED LIABILITIES															
9																	
10	231	NOTES PAYABLE	(288,350)	(212,109)	(210,633)	(228,010)	(268,975)	(197,714)	(185,196)	(212,162)	(346,024)	(327,864)	(333,027)	(361,774)	(357,739)	(271,506)	CS
11	232	ACCOUNTS PAYABLE	(56,102)	(54,369)	(57,407)	(66,218)	(66,688)	(53,304)	(59,365)	(56,725)	(61,302)	(65,091)	(55,091)	(47,827)	(56,931)	(58,186)	RB
12	233	NOTES PAYABLE TO ASSOCIATED COMPANIES	0	0	0	0	0	0	0	0	0	0	0	0	0	0	RB
13	234	ACCOUNTS PAYABLE TO ASSOCIATED COMPANIES	(21,834)	(21,834)	(21,834)	(21,834)	(21,834)	(21,834)	(21,834)	(21,834)	(21,834)	(21,834)	(21,834)	(21,834)	(21,834)	(21,834)	RB
14	235	CUSTOMER DEPOSITS	(47,312)	(47,753)	(48,194)	(48,634)	(49,075)	(49,516)	(49,956)	(50,397)	(50,838)	(51,278)	(51,719)	(52,160)	(52,600)	(49,956)	CS
15	236	TAXES ACCRUED	3,334	7,918	4,731	3,965	2,354	(5,199)	(16,438)	(27,937)	(38,744)	(34,903)	(39,629)	(9,889)	5,164	(11,175)	RB
16	237	INTEREST ACCRUED	(7,509)	(10,581)	(13,764)	(16,468)	(11,226)	(12,542)	(6,756)	(9,448)	(12,298)	(14,730)	(9,286)	(12,143)	(7,346)	(11,084)	RB
17	241	TAX COLLECTIONS PAYABLE	(8,820)	(4,880)	(4,622)	(4,510)	(4,870)	(4,129)	(5,660)	(7,010)	(6,519)	(6,241)	(6,054)	(4,848)	(8,997)	(5,935)	RB
18	242	MISC CURRENT AND ACCRUED LIABILITIES	(70,207)	(66,868)	(63,431)	(61,762)	(63,408)	(54,884)	(53,360)	(53,293)	(59,847)	(53,806)	(60,484)	(62,466)	(73,645)	(61,343)	RB
19	243	OBLIGATIONS UNDER CAPITAL LEASES-CURRENT	(59,310)	(59,310)	(59,310)	(59,310)	(59,310)	(59,310)	(59,310)	(59,310)	(59,310)	(59,310)	(59,310)	(59,310)	(59,310)	(59,310)	CS
20	244	DERIVATIVE LIABILITY - NOT HEDGED	0	0	0	0	0	0	0	0	0	0	0	0	0	0	RB
21		CURRENT AND ACCRUED LIABILITIES	(556,111)	(469,786)	(474,464)	(502,781)	(543,031)	(458,433)	(457,877)	(498,115)	(656,716)	(635,058)	(636,435)	(632,251)	(633,239)	(550,331)	
22																	
23		DEFERRED CREDITS															
24																	
25	252	CUSTOMER ADVANCES FOR CONSTRUCTION	0	0	0	0	0	0	0	0	0	0	0	0	0	0	RB
26	253	OTHER DEFERRED CREDITS	(73,629)	(73,593)	(73,558)	(72,887)	(72,851)	(72,816)	(72,131)	(72,096)	(72,060)	(71,377)	(71,341)	(71,306)	(70,653)	(72,331)	RB
27	254	OTHER REGULATORY LIABILITIES	(375,946)	(371,184)	(365,100)	(358,687)	(352,504)	(347,484)	(345,388)	(344,919)	(344,684)	(344,337)	(341,426)	(333,982)	(326,627)	(350,175)	RB, CS
28	255	ACCUM DEFERRED INVESTMENT TAX CREDIT	(75,494)	(75,383)	(75,290)	(75,198)	(75,104)	(75,011)	(74,918)	(74,824)	(74,730)	(74,613)	(74,495)	(74,378)	(74,222)	(74,897)	CS
29	256	DEFERRED GAINS DISPOSITION UTILITY PLANT	(83)	(81)	(79)	(77)	(75)	(73)	(72)	(70)	(68)	(66)	(64)	(62)	(61)	(72)	RB
30	257	UNAMORT GAIN ON REACQUIRED DEBT	0	0	0	0	0	0	0	0	0	0	0	0	0	0	CS
31	281, 282, 283	ACCUM DEF INCOME TAX-ACCEL AMORT PROP	(966,808)	(971,785)	(977,577)	(982,842)	(989,159)	(994,138)	(996,759)	(998,692)	(1,000,937)	(1,004,160)	(1,008,089)	(1,012,079)	(1,015,722)	(993,750)	CS
32	282.2	DEFERRED CREDITS	(1,491,960)	(1,492,026)	(1,491,605)	(1,489,690)	(1,489,695)	(1,489,523)	(1,489,267)	(1,490,600)	(1,492,479)	(1,494,553)	(1,495,415)	(1,491,808)	(1,487,285)	(1,491,224)	
33																	
34		TOTAL LIABILITIES AND OTHER CREDITS	(7,342,131)	(7,376,008)	(7,395,580)	(7,435,209)	(7,489,522)	(7,525,329)	(7,550,985)	(7,576,094)	(7,602,847)	(7,602,488)	(7,619,054)	(7,623,249)	(7,635,688)	(7,521,091)	
35																	
36		NOTE: TOTALS MAY NOT ADD DUE TO ROUNDING															
37																	
38		REFERENCE: RB=RATE BASE; WC=WORKING CAPITAL; CS=CAPITAL STRUCTURE; ORP=OTHER RETURN PROVIDED; NEU=NON-ELECTRIC UTILITY															
39																	
40																	
41																	
42																	
43																	
44																	
45																	

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION:

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

Type of Data Shown:

X Projected Test Year Ended: 12/31/22

X Prior Year Ended: 12/31/21

_ Historical Test Year Ended: _/_/_

COMPANY: GULF POWER COMPANY

DOCKET NO.: 20210015-EI

Witness: Scott R. Bores

		(1)	(2)	(3)	(4)	(5)	(6)
Line No.	Account Number	Account Name and Reason for Change		Test Year Ended 12/31/2022 (\$000)	Prior Year Ended 12/31/2021 (\$000)	Amount Inc/(Dec) (3)-(4) (\$000)	Percent Inc/(Dec) (5)/(4) (%)
1	101 & 106	ELECTRIC PLANT IN SERVICE ⁽¹⁾		7,240,396	6,001,673	1,238,723	20.64%
2	107	CONSTRUCTION WORK IN PROGRESS-ELECTRIC ⁽²⁾		511,973	1,101,335	(589,362)	(53.51%)
3	131	CASH ⁽³⁾		15,862	55,798	(39,935)	(71.57%)
4	144	ACCUM PROV UNCOLLECTIBLE ACCOUNTS ⁽⁴⁾		(1,079)	(7,140)	6,061	(84.89%)
5	146	ACCOUNT RECEIVABLE FROM ASSOC COMPANIES ⁽⁵⁾		796	14,642	(13,846)	(94.57%)
6	182	OTHER REGULATORY ASSETS ⁽⁶⁾		570,657	654,858	(84,201)	(12.86%)
7	186	MISCELLANEOUS DEFERRED DEBITS ⁽⁷⁾		89,201	72,920	16,280	22.33%
8	236	TAXES ACCRUED ⁽⁸⁾		(11,175)	(4,830)	(6,345)	131.36%
9	242	MISC CURRENT AND ACCRUED LIABILITIES ⁽⁹⁾		(61,343)	(93,918)	32,575	(34.68%)
10	254	OTHER REGULATORY LIABILITIES ⁽¹⁰⁾		9,892	(8,886)	18,777	(211.32%)
11							
12	Note: Totals may not add due to rounding.						
13							
14							
15	Notes:						
16	⁽¹⁾ Increase in plant in service is primarily due to the Crist CTs and two solar sites being placed into service at the end of 2021 and the North Florida Resiliency Connection						
17	being placed into service mid-2022						
18	⁽²⁾ Decrease in construction work in progress is primarily due to the Crist CTs and two solar sites being placed into service at the end of 2021 and the North Florida Resiliency Connection						
19	being placed into service mid-2022						
20	⁽³⁾ Decrease in cash is due to drawdown in Bay County Industrial Development Authority Revenue Bond for sewage and waste water disposal construction projects at Plant Smith						
21	⁽⁴⁾ Decrease in uncollectible accounts receivable is due to a reduction in expected bad debt expense associated with the COVID pandemic						
22	⁽⁵⁾ Decrease in accounts receivable from associated companies is due to receipt of payment in 2021 from Palms Insurance Company for Hurricane Sally claim						
23	⁽⁶⁾ Decrease in other regulatory assets is primarily due to recovery of storm costs through surcharge for Hurricane Michael in 2022						
24	⁽⁷⁾ Increase in miscellaneous deferred debits is primarily due to prepayment of long-term service agreement and an increase in pension and post retirement assets						
25	⁽⁸⁾ Increase in taxes accrued is primarily due to increase in property taxes as result of increase in plant in service						
26	⁽⁹⁾ Decrease in miscellaneous current and accrued liabilities is primarily due to payments of Hurricane Sally storm costs in 2021						
27	⁽¹⁰⁾ In preparing this MFR, it was discovered that the ARO Regulatory Asset was incorrectly classified as a Regulatory Liability, but as this is removed from retail rate base, it will have no impact						
28	on the proposed base rate increase						
29	Decrease in other regulatory liabilities is primarily due to reduced ARO depreciation related to the retirement of Plant Scherer ARO in 2022 as well as reversal of ECRC over-recovery from 2021						

FLORIDA PUBLIC SERVICE COMMISSION	EXPLANATION:	Provide a development of jurisdictional separation factors for rate base for the test year and the most recent historical year.	Type of Data Shown:
COMPANY: GULF POWER COMPANY			X Projected Test Year Ended: 12/31/22
DOCKET NO.: 20210015-EI			_ Prior Year Ended: __/__/
			_ Historical Test Year Ended: __/__/
			Witness: Scott R. Bores, Tara B. DuBose Liz Fuentes

	(1)	(2)	(3)	(4)
Line No.	DESCRIPTION	TOTAL COMPANY (1)	FPSC JURISDICTIONAL	JURISDICTIONAL FACTOR
1	ELECTRIC PLANT IN SERVICE INTANGIBLE			
2				
3	PLT IN SERV - INTANGIBLE	169,288	168,923	0.997842
4	PLT IN SERV - INTANGIBLE ARO	71,394	71,239	0.997842
5	ELECTRIC PLANT IN SERVICE INTANGIBLE	240,682	240,163	0.997842
6				
7	ELECTRIC PLANT IN SERVICE PRODUCTION - STEAM			
8				
9	PLT IN SERV - STEAM	1,140,725	1,140,382	0.999699
10	PLT IN SERV - STEAM - ECRC	1,049,614	1,020,585	0.972343
11	ELECTRIC PLANT IN SERVICE PRODUCTION - STEAM	2,190,339	2,160,966	0.986590
12				
13	ELECTRIC PLANT IN SERVICE PRODUCTION - OTHER			
14				
15	PLT IN SERV - OTH PROD - ECRC	133,722	130,023	0.972343
16	PLT IN SERV - OTHER PRODUCTION	1,131,038	1,110,776	0.982086
17	ELECTRIC PLANT IN SERVICE PRODUCTION - OTHER	1,264,760	1,240,800	0.981056
18				
19	ELECTRIC PLANT IN SERVICE TRANSMISSION			
20				
21	PLT IN SERV - TRANSMISSION	1,236,505	1,205,013	0.974531
22	PLT IN SERV - TRANSMISSION - ECRC	6,876	6,686	0.972343
23	PLT IN SERV - TRANSMISSION - GSU	14,402	14,104	0.979272
24	PLT IN SERV - TRANSMISSION - SPPC	45,595	45,595	1.000000
25	ELECTRIC PLANT IN SERVICE TRANSMISSION	1,303,379	1,271,397	0.975463
26				
27	ELECTRIC PLANT IN SERVICE DISTRIBUTION			
28				
29	PLT IN SERV - DISTRIBUTION - ECRC	3,196	3,108	0.972343
30	PLT IN SERV - DISTRIBUTION - SPPC	52,870	52,870	1.000000
31	PLT IN SERV - DISTRIBUTION ACCT 360	4,546	4,546	1.000000
32	PLT IN SERV - DISTRIBUTION ACCT 361	35,317	35,317	1.000000
33	PLT IN SERV - DISTRIBUTION ACCT 362	266,835	266,835	1.000000
34	PLT IN SERV - DISTRIBUTION ACCT 364	194,853	194,853	1.000000
35	PLT IN SERV - DISTRIBUTION ACCT 365	240,487	240,487	1.000000

FLORIDA PUBLIC SERVICE COMMISSION	EXPLANATION:	Provide a development of jurisdictional separation factors for rate base for the test year and the most recent historical year.	Type of Data Shown:
COMPANY: GULF POWER COMPANY			X Projected Test Year Ended: 12/31/22
			_ Prior Year Ended: __/__/
			_ Historical Test Year Ended: __/__/
DOCKET NO.: 20210015-EI		(\$000)	Witness: Scott R. Bores, Tara B. DuBose Liz Fuentes

	(1)	(2)	(3)	(4)
Line No.	DESCRIPTION	TOTAL COMPANY (1)	FPSC JURISDICTIONAL	JURISDICTIONAL FACTOR
1	PLT IN SERV - DISTRIBUTION ACCT 366	13,086	13,086	1.000000
2	PLT IN SERV - DISTRIBUTION ACCT 367	262,602	262,602	1.000000
3	PLT IN SERV - DISTRIBUTION ACCT 368	381,873	381,873	1.000000
4	PLT IN SERV - DISTRIBUTION ACCT 369	152,794	152,794	1.000000
5	PLT IN SERV - DISTRIBUTION ACCT 370	72,680	72,387	0.995969
6	PLT IN SERV - DISTRIBUTION ACCT 370 - ECCR	1,354	1,354	1.000000
7	PLT IN SERV - DISTRIBUTION ACCT 371 - ECCR	11	11	1.000000
8	PLT IN SERV - DISTRIBUTION ACCT 373	80,673	80,673	1.000000
9	ELECTRIC PLANT IN SERVICE DISTRIBUTION	1,763,177	1,762,796	0.999784
10				
11	ELECTRIC PLANT IN SERVICE GENERAL			
12				
13	PLT IN SERV - GENERAL PLANT OTHER (EXCL ECCR)	119,181	118,923	0.997842
14	PLT IN SERV - GENERAL PLANT OTHER - ECRC	(229)	(223)	0.972343
15	PLT IN SERV - GENERAL PLANT STRUCTURES	98,276	98,064	0.997842
16	PLT IN SERV - GENERAL PLANT TRANSPORTATION EQUIP	41,490	41,400	0.997842
17	PROPERTY UNDER CAPITAL LEASES	219,343	218,870	0.997842
18	ELECTRIC PLANT IN SERVICE GENERAL	478,060	477,035	0.997855
19				
19	PLANT IN SERVICE	7,240,396	7,153,156	0.987951
20				
21				
20	ELECTRIC PLANT HELD FOR FUTURE USE			
22				
23	PLT FUTURE USE - GENERAL	13,532	13,503	0.997842
24	ELECTRIC PLANT HELD FOR FUTURE USE	13,532	13,503	0.997842
21				
25	ELECTRIC PLANT HELD FOR FUTURE USE	13,532	13,503	0.997842
26				
27				

FLORIDA PUBLIC SERVICE COMMISSION	EXPLANATION:	Provide a development of jurisdictional separation factors for rate base for the test year and the most recent historical year.	Type of Data Shown:
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			_ Prior Year Ended: __/__/
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DOCKET NO.: 20210015-EI	(\$000)		Witness: Scott R. Bores, Tara B. DuBose Liz Fuentes

	(1)	(2)	(3)	(4)
Line No.	DESCRIPTION	TOTAL COMPANY (1)	FPSC JURISDICTIONAL	JURISDICTIONAL FACTOR
1	CONSTRUCTION WORK IN PROGRESS			
2				
3	CWIP - DISTRIBUTION	69,925	69,925	1.000000
4	CWIP - ENVIRONMENTAL CLAUSE	8,745	8,503	0.972343
5	CWIP - GENERAL	6,886	6,871	0.997842
6	CWIP - INTANGIBLE PLANT	21,694	21,647	0.997842
7	CWIP - OTHER PRODUCTION	1,059	1,033	0.975926
8	CWIP - STEAM (EXCL COAL)	18,079	18,009	0.996124
9	CWIP - STORM PROTECTION CLAUSE	22,358	22,358	1.000000
10	CWIP - TRANSMISSION	363,227	353,996	0.974586
11	CONSTRUCTION WORK IN PROGRESS	511,973	502,342	0.981190
12				
13	CONSTRUCTION WORK IN PROGRESS	511,973	502,342	0.981190
14				
15	ACCUM PROVISION DEPRECIATION - INTANGIBLE			
16				
17	ACC PROV DEPR & AMORT - INTANGIBLE	(21,599)	(21,552)	0.997842
18	ACC PROV DEPR & AMORT - INTANGIBLE ARO	(35,869)	(35,792)	0.997842
19	ACCUM PROVISION DEPRECIATION - INTANGIBLE	(57,468)	(57,344)	0.997842
20				
21	ACCUM PROVISION DEPRECIATION - STEAM			
22				
23	ACC PROV DEPR & AMORT - STEAM	(492,580)	(492,580)	1.000000
24	ACC PROV DEPR & AMORT - STEAM - ECRC	158,168	153,794	0.972343
25	ACC PROV DEPR - FOSSIL DECOM	(66,002)	(65,560)	0.993299
26	ACCUM PROVISION DEPRECIATION - STEAM	(400,413)	(404,346)	1.009820
27				
28	ACCUM PROVISION DEPRECIATION - OTHER			
29				
30	ACC PROV DEPR & AMORT - DISMANTLEMENT -OTHER PROD (ECRC)	(37,583)	(36,544)	0.972343
31	ACC PROV DEPR & AMORT - OTH PROD	(77,425)	(76,137)	0.983357
32	ACC PROV DEPR & AMORT - OTH PROD - ECRC	(14,767)	(14,359)	0.972343
33	ACCUM PROVISION DEPRECIATION - OTHER	(129,776)	(127,039)	0.978914
34				
35	ACCUM PROVISION DEPRECIATION - TRANSMISSION			

FLORIDA PUBLIC SERVICE COMMISSION	EXPLANATION:	Provide a development of jurisdictional separation factors for rate base for the test year and the most recent historical year.	Type of Data Shown:
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			_ Prior Year Ended: __/__/
			_ Historical Test Year Ended: __/__/
DOCKET NO.: 20210015-EI	(\$000)		Witness: Scott R. Bores, Tara B. DuBose Liz Fuentes

	(1)	(2)	(3)	(4)
Line No.	DESCRIPTION	TOTAL COMPANY (1)	FPSC JURISDICTIONAL	JURISDICTIONAL FACTOR
1				
2	ACC PROV DEPR & AMORT - TRANS - ECRC	(2,064)	(2,007)	0.972343
3	ACC PROV DEPR & AMORT - TRANSMISSION	(218,446)	(212,882)	0.974531
4	ACC PROV DEPR & AMORT - TRANSMISSION - GSU	(229)	(224)	0.979091
5	ACC PROV DEPR & AMORT - TRANSMISSION - SPPC	(935)	(935)	1.000000
6	ACCUM PROVISION DEPRECIATION - TRANSMISSION	(221,673)	(216,048)	0.974623
7				
8	ACCUM PROVISION DEPRECIATION - DISTRIBUTION			
9				
10	ACC PROV DEPR & AMORT - DISTRIBUTION - ECRC	585	569	0.972343
11	ACC PROV DEPR & AMORT - DISTRIBUTION - SPPC	(1,349)	(1,349)	1.000000
12	ACC PROV DEPR & AMORT - DISTRIBUTION ACCT 360	(59)	(59)	1.000000
13	ACC PROV DEPR & AMORT - DISTRIBUTION ACCT 361	(10,327)	(10,327)	1.000000
14	ACC PROV DEPR & AMORT - DISTRIBUTION ACCT 362	(70,573)	(70,573)	1.000000
15	ACC PROV DEPR & AMORT - DISTRIBUTION ACCT 364	(94,280)	(94,280)	1.000000
16	ACC PROV DEPR & AMORT - DISTRIBUTION ACCT 365	(49,521)	(49,521)	1.000000
17	ACC PROV DEPR & AMORT - DISTRIBUTION ACCT 366	(555)	(555)	1.000000
18	ACC PROV DEPR & AMORT - DISTRIBUTION ACCT 367	(84,939)	(84,939)	1.000000
19	ACC PROV DEPR & AMORT - DISTRIBUTION ACCT 368	(115,096)	(115,096)	1.000000
20	ACC PROV DEPR & AMORT - DISTRIBUTION ACCT 369	(74,962)	(74,962)	1.000000
21	ACC PROV DEPR & AMORT - DISTRIBUTION ACCT 370	(44,233)	(44,055)	0.995969
22	ACC PROV DEPR & AMORT - DISTRIBUTION ACCT 370 - ECCR	19,832	19,832	1.000000
23	ACC PROV DEPR & AMORT - DISTRIBUTION ACCT 371 - ECCR	126	126	1.000000
24	ACC PROV DEPR & AMORT - DISTRIBUTION ACCT 373	(15,774)	(15,774)	1.000000
25	ACCUM PROVISION DEPRECIATION - DISTRIBUTION	(541,125)	(540,963)	0.999700
26				
27	ACCUM PROVISION DEPRECIATION - GENERAL			
28				
29	ACC PROV DEPR & AMORT - GENERAL PLANT STRUCTURES	(32,974)	(32,903)	0.997842
30	ACC PROV DEPR & AMORT - GENERAL PLANT TRANSPORT EQUIP	(26,328)	(26,271)	0.997842
31	ACC PROV DEPR & AMORT - GENERAL PLT OTH (EXCL ECCR)	(42,874)	(42,782)	0.997842
32	ACC PROV DEPR & AMORT - GENERAL PLT OTH - ECRC	236	229	0.972343
33	ACC PROV DEPR & AMORT - PROPERTY UNDER CAPITAL LEASES	(100,033)	(99,817)	0.997842
34	ACCUM PROVISION DEPRECIATION - GENERAL	(201,973)	(201,543)	0.997872
35				

FLORIDA PUBLIC SERVICE COMMISSION	EXPLANATION:	Provide a development of jurisdictional separation factors for rate base for the test year and the most recent historical year.	Type of Data Shown:
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			_ Prior Year Ended: __/__/
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DOCKET NO.: 20210015-EI		(\$000)	Witness: Scott R. Bores, Tara B. DuBose Liz Fuentes

	(1)	(2)	(3)	(4)
Line No.	DESCRIPTION	TOTAL COMPANY (1)	FPSC JURISDICTIONAL	JURISDICTIONAL FACTOR
1	ACCUM PROVISION DEPRECIATION	(1,552,428)	(1,547,283)	0.996685
2				
3	WORKING CAPITAL ASSETS			
4				
5	ACCRUED UTILITY REVENUES - FERC	(7)	0	0.000000
6	ACCRUED UTILITY REVENUES - FPSC	66,066	66,066	1.000000
7	ACCTS RECEIV FROM ASSOCIATED COMPANIES	796	793	0.996912
8	ACCUM PROVISION FR UNCOLLECTIBLE ACCTS	(1,079)	(1,079)	1.000000
9	ALLOWANCE INVENTORY	6,300	6,126	0.972343
10	CASH	15,862	15,813	0.996912
11	CUSTOMER ACCOUNTS RECEIVABLE	83,585	83,585	1.000000
12	FUEL STOCK	32,635	32,635	1.000000
13	MISC CUR & ACC ASSTS - JOB ACCT OTHER	8,912	8,885	0.996912
14	MISC DEF DEBITS - 2021 RATE CASE	1,067	1,067	1.000000
15	MISC DEF DEBITS - DEFERRED PENSION DEBIT	20,832	20,787	0.997842
16	MISC DEF DEBITS - OTHER	63,689	63,492	0.996912
17	MISC DEF DEBITS - STORM MAINT - OFFSET	(522,046)	(517,285)	0.990880
18	MISC DEF DEBITS - STORM MAINTENANCE	522,048	517,287	0.990880
19	Misc Def Debits SPC Funds - SFAS158 - LIFE	3,610	3,599	0.996912
20	OPERATING LEASES - REG ASSET	49,693	49,693	1.000000
21	OTH ACCTS REC - EMPLOYEE LOAN	5	5	0.997842
22	OTH ACCTS REC - MISCELLANEOUS	9,829	9,798	0.996912
23	OTHER REG ASSETS - ARO ASSETS	79,784	79,612	0.997842
24	OTHER REG ASSETS - GULF LANDFILL/ASHPOND - ECRC	91,716	89,179	0.972343
25	OTHER REG ASSETS - OTHER	87,315	87,045	0.996912
26	OTHER REG ASSETS - STORM DEFERRED - A03	212,047	0	0.000000
27	OTHER REG ASSETS - UNDERRECOVERED CAP COSTS	1,118	1,118	1.000000
28	OTHER REG ASSETS - UNDERRECOVERED FUEL COST - FERC	102	0	0.000000
29	OTHER REG ASSETS - UNDERRECOVERED FUEL COSTS - FPSC	6,860	6,860	1.000000
30	PLANT MATERIALS & OPERATING SUPPLIES	82,968	82,212	0.990880
31	PREPAYMENTS - GENERAL	6,590	6,570	0.996912
32	PREPAYMENTS - INTEREST PAPER & DEBT	2,055	2,036	0.990880
33	RENTS RECEIVABLE	889	886	0.996912

FLORIDA PUBLIC SERVICE COMMISSION	EXPLANATION:	Provide a development of jurisdictional separation factors for rate base for the test year and the most recent historical year.	Type of Data Shown: X Projected Test Year Ended: 12/31/22 _ Prior Year Ended: _/_/_ _ Historical Test Year Ended: _/_/_ Witness: Scott R. Bores, Tara B. DuBose Liz Fuentes
COMPANY: GULF POWER COMPANY			
DOCKET NO.: 20210015-EI		(\$000)	

	(1)	(2)	(3)	(4)
Line No.	DESCRIPTION	TOTAL COMPANY (1)	FPSC JURISDICTIONAL	JURISDICTIONAL FACTOR
1	STORES EXPENSE	658	652	0.990880
2	UNRECOVERED PLANT & REGULATORY COSTS	27,082	26,998	0.996912
3	UNRECOVERED PLANT & REGULATORY COSTS - ECRC	14,941	14,528	0.972343
4	WORKING CAPITAL ASSETS	975,922	758,963	0.777688
5				
6	WORKING CAPITAL LIABILITIES			
7				
8	ACC MISC OPER PROV - DEFERRED COMPENSATION	(12,016)	(11,990)	0.997842
9	ACC PROV PENS & BENEFITS - SFAS 158	(1,023)	(1,021)	0.997842
10	ACCTS PAY - GENERAL	(58,186)	(58,007)	0.996912
11	ACCTS PAYABLE - ASSOCIATED COMPANIES	(21,834)	(21,767)	0.996912
12	ACCUM PROV INJURIES & DAMAGES - WORKERS COMPENSATION	(3,600)	(3,592)	0.997842
13	ACCUM PROV PEN/BENFS-POST RETIREMENT BENEFITS	(453)	(452)	0.997842
14	ACCUM PROV PROPERTY INSUR - OFFSET - STORM DEFERRED - A03	(212,047)	0	0.000000
15	ACCUM PROVISION FOR PROPERTY INSURANCE	205,668	205,668	1.000000
16	DEFERRED GAINS FUTURE USE	(72)	(71)	0.996912
17	INTEREST ACCRUED ON CUSTOMER DEPOSITS	(496)	(496)	1.000000
18	INTEREST ACCRUED ON LONG - TERM DEBT	(10,588)	(10,555)	0.996912
19	MISC CURR & ACC LIAB - JOBBING ACCOUNTS ADVANCED	(49)	(49)	0.996912
20	MISC CURR & ACC LIAB - MISCELLANEOUS - FERC	(91)	0	0.000000
21	MISC CURR & ACC LIAB - OTHER	(60,189)	(60,003)	0.996912
22	MISC CURR & ACC LIAB - POLE ATTCH RENT - PHONE	(1,014)	(1,014)	1.000000
23	OTHER DEFD CREDITS - Deferred Transmission Credit	(9,544)	(9,301)	0.974531
24	OTHER DEFD CREDITS - GULF LANDFILL/ASHPOND - ECRC	(16,347)	(15,894)	0.972343
25	OTHER DEFD CREDITS - INCOME TAX PAYABLE - FIN48	(173)	(172)	0.996912
26	OTHER DEFD CREDITS - OTHER	(46,267)	(46,124)	0.996912
27	OTHER NON CURRENT LIABILITY - ARO LIABILITY	(145,733)	(145,419)	0.997842
28	OTHER REG LIAB - ARO LIABILITY	30,425	30,359	0.997842
29	OTHER REG LIAB - DEFERD GAIN LAND SALES - PIS	(157)	(157)	0.996912
30	OTHER REG LIAB - OVERRECOVERED CAPACITY REVENUES	(347)	(347)	1.000000
31	OTHER REG LIAB - OVERRECOVERED ECCR REVENUES	(732)	(732)	1.000000
32	OTHER REG LIAB - OVERRECOVERED ENVIRONMENTAL REVENUES	(18,453)	(18,453)	1.000000

FLORIDA PUBLIC SERVICE COMMISSION	EXPLANATION:	Provide a development of jurisdictional separation factors for rate base for the test year and the most recent historical year.	Type of Data Shown:
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DOCKET NO.: 20210015-EI	(\$000)		_ Prior Year Ended: __/__/__
			_ Historical Test Year Ended: __/__/__
			Witness: Scott R. Bores, Tara B. DuBose Liz Fuentes

	(1)	(2)	(3)	(4)
Line No.	DESCRIPTION	TOTAL COMPANY (1)	FPSC JURISDICTIONAL	JURISDICTIONAL FACTOR
1	OTHER REG LIAB - OVERRECOVERED FUEL REVENUES FERC	(7)	0	0.000000
2	OTHER REG LIAB - OVERRECOVERED FUEL REVENUES FPSC	(141)	(141)	1.000000
3	OTHER REG LIAB - OVERRECOVERED SPPC REVENUES	(695)	(695)	1.000000
4	TAX COLLECTIONS PAYABLE	(5,935)	(5,917)	0.996912
5	TAXES ACCRUED - CITY & COUNTY REAL & PERSONAL PROPERTY	(20,244)	(20,024)	0.989140
6	TAXES ACCRUED - FEDERAL INCOME TAXES	18,012	17,956	0.996912
7	TAXES ACCRUED - OTHER	(928)	(926)	0.996912
8	TAXES ACCRUED - REVENUE TAXES	(8,330)	(8,330)	1.000000
9	TAXES ACCRUED - STATE INCOME TAXES	316	315	0.996912
10	WORKING CAPITAL LIABILITIES	(401,273)	(187,353)	0.466896
11				
12	TOTAL WORKING CAPITAL	574,649	571,610	0.994712
13				
14	TOTAL RATE BASE	6,788,122	6,693,329	0.986036
15				
16				
17	NOTE:			
18	(1) AMOUNTS EXCLUDE NON-UTILITY BALANCES			
19				
20				
21				
22				
23	NOTE: TOTALS MAY NOT ADD DUE TO ROUNDING.			
24				
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FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: GULF POWER COMPANY

EXPLANATION: Provide the depreciation rate and plant balances for each account or sub-account to which a separate depreciation rate is prescribed. (Include Amortization/Recovery Schedule amounts)(1)

Type of Data Shown:
 X Projected Test Year Ended: 12/31/22
 _ Prior Year Ended: __/__/__
 _ Historical Test Year Ended: __/__/__

DOCKET NO.: 20210015-EI

(\$000 WHERE APPLICABLE)

Witness: Scott R. Bores

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	
Line No.	Account / Sub-account Number	MFR Line	Depreciation Rate	Plant Balance Beg. of Year	Total Plant Added	Total Plant Retired	Adjustments or Transfers	Plant Balance End of Year	13-Month Average
1		INTANGIBLE PLANT							
2		Intangible Plant	Various	160,914	51,080	0	0	211,993	186,322
3		TOTAL INTANGIBLE PLANT		160,914	51,080	0	0	211,993	186,322
4									
5		STEAM GENERATION							
6		Crist Common	4.0	391,835	11,974	(232)	0	403,577	398,049
7		Crist Unit 4	4.0	38,789	9	(46)	0	38,752	38,772
8		Crist Unit 5	4.0	44,692	0	(413)	0	44,279	44,486
9		Crist Unit 6	4.0	242,706	1,615	(185)	0	244,136	243,458
10		Crist Unit 7	4.0	287,103	15,455	(11,561)	0	290,997	289,587
11		Daniel Common	3.0	372,582	14,184	(840)	0	385,927	379,207
12		Daniel Unit 1	3.0	199,283	0	(1,159)	0	198,124	198,703
13		Daniel Unit 2	3.0	153,811	0	(647)	0	153,164	153,488
14		Scherer Common	2.2	95,891	6,301	(123)	0	102,069	98,913
15		Scherer Unit 3	2.2	305,511	0	(1,458)	0	304,053	304,782
16		Other Steam Generation	3.5	13,250	1,717	0	0	14,967	14,258
17		TOTAL STEAM PRODUCTION		2,145,453	51,255	(16,662)	0	2,180,046	2,163,703
18									
19		OTHER GENERATION							
20		Pea Ridge Units 1 through 3	11.5	11,826	0	(93)	0	11,733	11,780
21		Perdido LFG Units 1 and 2	7.3	5,212	1	(3)	0	5,210	5,211
22		Smith Unit 3	4.7	264,448	5,143	(2,385)	0	267,206	265,324
23		Smith Unit A - Peaker	6.3	11,458	0	(0)	0	11,457	11,458
24		Smith Common	4.7	158,729	11,985	(32)	0	170,682	167,165
25		Crist CT	2.9	511,788	0	0	0	511,788	511,788
26		Blue Indigo Solar	2.9	88,879	11	0	0	88,890	88,887
27		Blue Springs Solar	2.9	92,456	0	0	0	92,456	92,456
28		Cotton Creek Solar	2.9	99,267	0	0	0	99,267	99,267
29		Minor Other Production	3.9	387	251	0	0	637	510
30		TOTAL OTHER PRODUCTION		1,244,450	17,391	(2,514)	0	1,259,327	1,253,845
31									
32		TRANSMISSION							
33		Transmission	3.2	676,299	242,842	(2,299)	0	916,841	747,715
34		North Florida Resiliency Connection	3.2	0	516,543	0	0	516,543	277,666
35	353	Station Equipment	2.8	255,177	0	(2,122)	0	253,055	254,116
36		TOTAL TRANSMISSION		931,476	759,385	(4,421)	0	1,686,440	1,279,497
37									
38		DISTRIBUTION SUBSTATION							
39	361	Structures & Improvement	1.9	35,587	628	(90)	0	36,125	35,905
40	362	Station Equipment	3.1	268,758	3,296	(2,435)	0	269,618	269,443
41		TOTAL DISTRIBUTION SUBSTATION		304,345	3,924	(2,525)	0	305,744	305,348
42									

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: GULF POWER COMPANY

EXPLANATION: Provide the depreciation rate and plant balances for each account or sub-account to which a separate depreciation rate is prescribed. (Include Amortization/Recovery Schedule amounts)(1)

Type of Data Shown:
 X Projected Test Year Ended: 12/31/22
 _ Prior Year Ended: __/__/__
 _ Historical Test Year Ended: __/__/__

DOCKET NO.: 20210015-EI

(\$000 WHERE APPLICABLE)

Witness: Scott R. Bores

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	
Line No.	Account / Sub-account Number	MFR Line	Depreciation Rate	Plant Balance Beg. of Year	Total Plant Added	Total Plant Retired	Adjustments or Transfers	Plant Balance End of Year	13-Month Average
1		<u>DISTRIBUTION LINE FACILITIES</u>							
2	364	Poles, Towers & Fixtures	4.3	193,246	7,308	(1,237)	0	199,318	194,853
3	365	Overhead Conductors & Devices	3.0	228,457	42,328	(1,711)	0	269,074	240,487
4	366	Underground Conduit	2.9	11,159	6,341	(7)	0	17,494	13,086
5	367	UG Conductors & Devices	2.4	248,389	29,558	(947)	0	277,000	256,913
6	368	Line Transformers	3.4	368,169	52,697	(4,675)	0	416,191	381,873
7	369	Services	2.9	154,164	14,766	(353)	0	168,577	158,482
8	370	Meters	6.2	89,984	2,353	(18,437)	0	73,900	74,034
9	373	Street Lighting & Signal Systems	4.1	78,161	16,949	(5,294)	0	89,816	80,673
10		Other Distribution Line	3.4	35,566	35,977	(149)	0	71,393	52,881
11		TOTAL DISTRIBUTION LINE		1,407,294	208,277	(32,808)	0	1,582,763	1,453,283
12									
13		TOTAL DISTRIBUTION		1,711,639	212,201	(35,333)	0	1,888,507	1,758,631
14									
15		<u>GENERAL PLANT - BUILDING</u>	2.0	89,619	0	(1,027)	0	88,592	89,106
16									
17		<u>GENERAL PLANT - EQUIPMENT</u>	7.2	115,821	8,682	(845)	0	123,658	120,063
18									
19		<u>GENERAL PLANT - TRANSPORTATION</u>	10.1	40,682	4,905	(2,762)	0	42,825	41,490
20									
21		TOTAL GENERAL PLANT		246,122	13,587	(4,635)	0	255,075	250,658
22									
23		<u>OTHER ITEMS</u>							
24		Asset Retirement Obligation		71,394	0	0	0	71,394	71,394
25		Capital Leases		219,343	0	0	0	219,343	219,343
26		TOTAL OTHER ITEMS		290,736	0	0	0	290,736	290,736
27									
28		TOTAL DEPRECIABLE PLANT BALANCE		6,730,791	1,104,899	(63,565)	0	7,772,124	7,183,393
29									
30		NON-DEPRECIABLE PROPERTY		76,652	26,126	(1)	0	102,777	88,438
31									
32		TOTAL PLANT BALANCE		6,807,443	1,131,025	(63,566)	0	7,874,902	7,271,831
33									
34		NOTE: TOTALS MAY NOT ADD DUE TO ROUNDING.							
35									
36		(1) Depreciation rates shown are composite rates. The depreciation rates were approved by the Florida Public Service Commission (FPSC) in Docket No 160186-EI/160170-EI, Order No. PSC-17-0178-S-EI issued on May 16, 2017. These rates were based on the comprehensive depreciation study the Company filed with the Commission in accordance with Rule 25-6.0436 on July 14, 2016.							
37									
38									
39		(2) AMOUNTS INCLUDE NON-UTILITY PROPERTY							

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:
 X Projected Test Year Ended: 12/31/22
 _ Prior Year Ended: __/__/__
 _ Historical Test Year Ended: __/__/__

COMPANY: GULF POWER COMPANY

DOCKET NO.: 20210015-EI

(\$000)

Witness: Scott R. Bores

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Line No.	Account / Sub-account Number	Account / Sub-account Title	Month Plant Balance Dec-21	Month Plant Balance Jan-22	Month Plant Balance Feb-22	Month Plant Balance Mar-22	Month Plant Balance Apr-22	Month Plant Balance May-22	Month Plant Balance Jun-22	Month Plant Balance Jul-22	Month Plant Balance Aug-22	Month Plant Balance Sep-22	Month Plant Balance Oct-22	Month Plant Balance Nov-22	Month Plant Balance Dec-22	13-Month Average
1		INTANGIBLE PLANT														
2		Intangible Plant	160,914	162,404	163,782	165,057	166,251	167,370	193,312	194,296	207,948	208,812	209,634	210,410	211,993	186,322
3		TOTAL INTANGIBLE PLANT	160,914	162,404	163,782	165,057	166,251	167,370	193,312	194,296	207,948	208,812	209,634	210,410	211,993	186,322
4																
5		STEAM GENERATION														
6		Crist Common	391,835	392,977	394,061	395,111	396,232	397,293	398,302	399,255	400,184	401,068	401,953	402,793	403,577	398,049
7		Crist Unit 4	38,789	38,787	38,784	38,782	38,779	38,776	38,773	38,770	38,766	38,763	38,759	38,756	38,752	38,772
8		Crist Unit 5	44,692	44,658	44,623	44,589	44,554	44,520	44,486	44,451	44,417	44,382	44,348	44,314	44,279	44,486
9		Crist Unit 6	242,706	242,753	242,791	242,905	243,159	243,377	243,558	243,707	243,830	243,932	244,014	244,082	244,136	243,458
10		Crist Unit 7	287,103	287,198	287,276	288,863	291,599	293,897	295,828	286,054	287,416	288,559	289,518	290,323	290,997	289,587
11		Daniel Common	372,582	373,688	374,782	375,898	377,001	378,092	379,206	380,306	381,396	382,509	383,608	384,697	385,927	379,207
12		Daniel Unit 1	199,283	199,186	199,090	198,993	198,897	198,800	198,703	198,607	198,510	198,414	198,317	198,220	198,124	198,703
13		Daniel Unit 2	153,811	153,758	153,704	153,650	153,596	153,542	153,488	153,434	153,380	153,326	153,272	153,218	153,164	153,488
14		Scherer Common	95,891	96,362	96,845	97,340	97,843	98,355	98,873	99,396	99,924	100,456	100,991	101,529	102,069	98,913
15		Scherer Unit 3	305,511	305,389	305,268	305,146	305,025	304,903	304,782	304,660	304,539	304,417	304,296	304,174	304,053	304,782
16		Other Steam Generation	13,250	13,492	13,706	13,895	14,063	14,214	14,350	14,474	14,587	14,692	14,789	14,881	14,967	14,258
17		TOTAL STEAM PRODUCTION	2,145,453	2,148,248	2,150,928	2,155,171	2,160,748	2,165,768	2,170,348	2,163,114	2,166,949	2,170,518	2,173,867	2,176,987	2,180,046	2,163,703
18																
19		OTHER GENERATION														
20		Pea Ridge Units 1 through 3	11,826	11,818	11,811	11,803	11,795	11,788	11,780	11,772	11,764	11,757	11,749	11,741	11,733	11,780
21		Perdido LFG Units 1 and 2	5,212	5,212	5,212	5,212	5,212	5,211	5,211	5,211	5,211	5,210	5,210	5,210	5,210	5,211
22		Smith Unit 3	264,448	263,823	264,103	264,609	265,059	264,499	264,881	265,388	265,756	266,109	266,478	266,850	267,206	265,324
23		Smith Unit A - Peaker	11,458	11,458	11,458	11,458	11,458	11,458	11,458	11,458	11,458	11,457	11,457	11,457	11,457	11,458
24		Smith Common	158,729	161,103	163,289	165,196	166,758	167,966	168,841	169,466	169,904	170,210	170,424	170,576	170,682	167,165
25		Crist CT	511,788	511,788	511,788	511,788	511,788	511,788	511,788	511,788	511,788	511,788	511,788	511,788	511,788	511,788
26		Blue Indigo Solar	88,879	88,882	88,885	88,886	88,888	88,888	88,889	88,889	88,890	88,890	88,890	88,890	88,890	88,887
27		Blue Springs Solar	92,456	92,456	92,456	92,456	92,456	92,456	92,456	92,456	92,456	92,456	92,456	92,456	92,456	92,456
28		Cotton Creek Solar	99,267	99,267	99,267	99,267	99,267	99,267	99,267	99,267	99,267	99,267	99,267	99,267	99,267	99,267
29		Minor Other Production	387	406	426	446	465	485	507	529	552	575	596	617	637	510
30		TOTAL OTHER PRODUCTION	1,244,450	1,246,213	1,248,692	1,251,120	1,253,145	1,253,805	1,255,076	1,256,223	1,257,044	1,257,718	1,258,316	1,258,852	1,259,327	1,253,845
31																
32		TRANSMISSION														
33		Transmission	676,299	683,530	690,965	698,973	707,491	716,297	747,231	756,748	766,339	776,232	786,461	796,881	916,841	747,715
34		North Florida Resiliency Connection	0	0	0	0	0	0	511,936	516,024	516,135	516,237	516,339	516,441	516,543	277,666
35	353	Station Equipment	255,177	255,000	254,824	254,647	254,470	254,293	254,116	253,940	253,763	253,586	253,409	253,232	253,055	254,116
36		TOTAL TRANSMISSION	931,476	938,531	945,789	953,620	961,961	970,590	1,513,284	1,526,711	1,536,237	1,546,055	1,556,209	1,566,554	1,686,440	1,279,497

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:
 X Projected Test Year Ended: 12/31/22
 _ Prior Year Ended: __/__/__
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COMPANY: GULF POWER COMPANY

DOCKET NO.: 20210015-EI

(\$000)

Witness: Scott R. Bores

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Line No.	Account / Sub-account Number	Account / Sub-account Title	Month Plant Balance Dec-21	Month Plant Balance Jan-22	Month Plant Balance Feb-22	Month Plant Balance Mar-22	Month Plant Balance Apr-22	Month Plant Balance May-22	Month Plant Balance Jun-22	Month Plant Balance Jul-22	Month Plant Balance Aug-22	Month Plant Balance Sep-22	Month Plant Balance Oct-22	Month Plant Balance Nov-22	Month Plant Balance Dec-22	13-Month Average
1		<u>DISTRIBUTION SUBSTATION</u>														
2	361	Structures & Improvement	35,587	35,648	35,695	35,736	35,868	35,935	35,977	36,000	36,015	36,038	36,056	36,083	36,125	35,905
3	362	Station Equipment	268,758	268,911	268,998	269,046	269,578	269,763	269,822	269,780	269,694	269,651	269,582	269,560	269,618	269,443
4		TOTAL DISTRIBUTION SUBSTATION	304,345	304,558	304,693	304,782	305,446	305,698	305,799	305,780	305,709	305,689	305,639	305,644	305,744	305,348
5																
6		<u>DISTRIBUTION LINE FACILITIES</u>														
7	364	Poles, Towers & Fixtures	193,246	193,425	193,625	193,831	194,041	194,260	194,532	194,825	195,128	195,391	195,622	195,842	199,318	194,853
8	365	Overhead Conductors & Devices	228,457	229,947	231,558	233,206	234,874	236,599	238,630	240,781	242,989	244,965	246,760	248,489	269,074	240,487
9	366	Underground Conduit	11,159	11,403	11,665	11,933	12,203	12,483	12,808	13,151	13,502	13,819	14,109	14,389	17,494	13,086
10	367	UG Conductors & Devices	248,389	249,450	250,596	251,767	252,953	254,178	255,616	257,140	258,702	260,103	261,377	262,605	277,000	256,913
11	368	Line Transformers	368,169	369,811	371,605	373,445	375,309	377,245	379,561	382,028	384,564	386,812	388,835	390,775	416,191	381,873
12	369	Services	154,164	154,704	155,286	155,881	156,483	157,106	157,834	158,605	159,396	160,106	160,752	161,375	168,577	158,482
13	370	Meters	89,984	72,402	72,430	72,460	72,491	72,525	72,577	72,635	72,696	72,744	72,783	72,817	73,900	74,034
14	373	Street Lighting & Signal Systems	78,161	78,373	78,634	78,910	79,194	79,501	79,929	80,407	80,907	81,314	81,649	81,957	89,816	80,673
15		Minor Distribution Line	35,566	37,894	40,355	42,808	45,258	47,928	51,594	55,700	60,001	63,496	66,406	69,058	71,393	52,881
16		TOTAL DISTRIBUTION LINE	1,407,294	1,397,408	1,405,754	1,414,240	1,422,806	1,431,826	1,443,081	1,455,272	1,467,886	1,478,751	1,488,292	1,497,307	1,582,763	1,453,283
17																
18		TOTAL DISTRIBUTION	1,711,639	1,701,966	1,710,447	1,719,023	1,728,252	1,737,524	1,748,880	1,761,052	1,773,594	1,784,440	1,793,930	1,802,951	1,888,507	1,758,631
19																
20		<u>GENERAL PLANT - BUILDING</u>	89,619	89,534	89,448	89,363	89,277	89,191	89,106	89,020	88,934	88,849	88,763	88,678	88,592	89,106
21																
22		<u>GENERAL PLANT - EQUIPMENT</u>	115,821	116,868	117,778	118,577	119,277	119,892	120,436	120,921	121,353	121,741	122,088	122,403	123,658	120,063
23																
24		<u>GENERAL PLANT - TRANSPORTATION</u>	40,682	40,761	40,826	40,911	41,012	41,157	41,341	41,565	41,821	42,020	42,170	42,278	42,825	41,490
25																
26		TOTAL GENERAL PLANT	246,122	247,163	248,052	248,851	249,566	250,241	250,883	251,505	252,109	252,610	253,022	253,359	255,075	250,658
27																
28		<u>OTHER ITEMS</u>														
29		Asset Retirement Obligation	71,394	71,394	71,394	71,394	71,394	71,394	71,394	71,394	71,394	71,394	71,394	71,394	71,394	71,394
		Capital Leases	219,343	219,343	219,343	219,343	219,343	219,343	219,343	219,343	219,343	219,343	219,343	219,343	219,343	219,343
30		TOTAL OTHER ITEMS	290,736	290,736	290,736	290,736	290,736	290,736	290,736	290,736	290,736	290,736	290,736	290,736	290,736	290,736
31																
32		TOTAL DEPRECIABLE PLANT	6,730,791	6,735,261	6,758,426	6,783,578	6,810,660	6,836,035	7,422,520	7,443,639	7,484,619	7,510,889	7,535,715	7,559,848	7,772,124	7,183,393
33																
34		NON-DEPRECIABLE PROPERTY	76,652	77,945	79,374	81,071	83,047	85,258	87,620	90,083	92,619	95,163	97,774	100,309	102,777	88,438
35																
36		TOTAL PLANT BALANCE	6,807,443	6,813,206	6,837,800	6,864,649	6,893,707	6,921,293	7,510,140	7,533,722	7,577,237	7,606,051	7,633,489	7,660,157	7,874,902	7,271,831
37																
38		NOTE: TOTALS MAY NOT ADD DUE TO ROUNDING.														
39		(1) - AMOUNTS INCLUDE NON-UTILITY PROPERTY														

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:
 X Projected Test Year Ended: 12/31/22
 _ Prior Year Ended: __/__/__
 _ Historical Test Year Ended: __/__/__

COMPANY: GULF POWER COMPANY

DOCKET NO.: 20210015-EI

(\$000)

Witness: Scott R. Bores

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	
Line No.	Account / Sub-account Number	Account / Sub-account Title	Accumulated Depreciation Beg. of Year	Total Depreciation Accrued	Retirements	Adjustments / Transfers	Accumulated Depreciation End of Year	13 Month Average
1		<u>INTANGIBLE PLANT</u>						
2		Intangible Plant	19,529	15,226	0	0	34,755	26,406
3		TOTAL INTANGIBLE PLANT	19,529	15,226	0	0	34,755	26,406
4								
5		<u>STEAM GENERATION</u>						
6		Crist Common	(84,441)	16,883	(232)	(2,923)	(70,713)	(77,888)
7		Crist Unit 4	19,746	1,551	(46)	0	21,251	20,499
8		Crist Unit 5	16,851	1,779	(413)	0	18,218	17,536
9		Crist Unit 6	(34,125)	9,738	(185)	(854)	(25,425)	(29,965)
10		Crist Unit 7	20,280	11,585	(11,561)	(9,914)	10,391	13,466
11		Daniel Common	97,099	11,640	(840)	(1,111)	106,789	101,927
12		Daniel Unit 1	82,484	5,989	(1,159)	0	87,314	84,902
13		Daniel Unit 2	74,199	4,629	(647)	0	78,180	76,191
14		Scherer Common	29,875	2,466	(123)	(1,005)	31,214	30,534
15		Scherer Unit 3	132,785	6,802	(1,458)	0	138,129	135,460
16		Other Steam Generation	6,125	177	(0)	(45)	6,257	6,187
17		TOTAL STEAM PRODUCTION	360,880	73,241	(16,662)	(15,852)	401,606	378,848
18								
19		<u>OTHER GENERATION</u>						
20		Pea Ridge Units 1 through 3	15,152	1,355	(93)	0	16,414	15,784
21		Perdido LFG Units 1 and 2	3,313	380	(3)	0	3,690	3,502
22		Smith Unit 3	(15,889)	12,488	(2,385)	(1,103)	(6,890)	(11,924)
23		Smith Unit A - Peaker	8,830	722	(0)	0	9,552	9,191
24		Smith Common	50,206	7,884	(32)	0	58,058	54,092
25		Crist CT	5,384	14,856	0	0	20,240	12,812
26		Blue Indigo Solar	4,389	2,578	0	0	6,967	5,678
27		Blue Springs Solar	112	2,681	0	0	2,793	1,452
28		Cotton Creek Solar	120	2,879	0	0	2,999	1,559
29		Minor Other Production	10	20	0	0	30	19
30		TOTAL OTHER PRODUCTION	71,627	45,842	(2,514)	(1,103)	113,852	92,165
31								
32		<u>TRANSMISSION</u>						
33		Transmission	149,621	25,076	(2,299)	(5,680)	166,720	157,810
34		North Florida Resiliency Connection	0	8,966	0	0	8,966	2,597
35	353	Station Equipment	58,799	7,052	(2,122)	0	63,727	61,267
36		TOTAL TRANSMISSION	208,420	41,094	(4,421)	(5,680)	239,413	221,673
37								
38		<u>DISTRIBUTION SUBSTATION</u>						
39	361	Structures & Improvement	10,153	682	(90)	(19)	10,727	10,439
40	362	Station Equipment	66,967	8,353	(2,435)	(99)	72,786	69,876
41		TOTAL DISTRIBUTION SUBSTATION	77,120	9,036	(2,525)	(118)	83,513	80,315

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:
 X Projected Test Year Ended: 12/31/22
 _ Prior Year Ended: __/__/__
 _ Historical Test Year Ended: __/__/__

COMPANY: GULF POWER COMPANY

DOCKET NO.: 20210015-EI

(\$000)

Witness: Scott R. Bores

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	
Line No.	Account / Sub-account Number	Account / Sub-account Title	Accumulated Depreciation Beg. of Year	Total Depreciation Accrued	Retirements	Adjustments / Transfers	Accumulated Depreciation End of Year	13 Month Average
1		<u>DISTRIBUTION LINE FACILITIES</u>						
2	364	Poles, Towers & Fixtures	90,928	8,374	(1,237)	(397)	97,668	94,280
3	365	Overhead Conductors & Devices	48,026	7,194	(1,711)	(2,299)	51,210	49,521
4	366	Underground Conduit	668	143	(7)	(344)	460	555
5	367	UG Conductors & Devices	83,516	6,154	(947)	(1,605)	87,118	85,257
6	368	Line Transformers	112,511	12,954	(4,675)	(2,862)	117,930	115,096
7	369	Services	72,977	4,559	(353)	(802)	76,381	74,645
8	370	Meters	39,039	4,145	(18,437)	(128)	24,619	24,401
9	373	Street Lighting & Signal Systems	17,266	3,296	(5,294)	(920)	14,349	15,774
10		Other Distribution Line	556	1,809	(149)	0	2,216	1,223
11		TOTAL DISTRIBUTION LINE	465,488	48,627	(32,808)	(9,357)	471,951	460,751
12								
13		TOTAL DISTRIBUTION	542,608	57,663	(35,333)	(9,475)	555,463	541,066
14								
15		<u>GENERAL PLANT - BUILDING</u>	32,362	1,782	(1,027)	0	33,117	32,741
16								
17		<u>GENERAL PLANT - EQUIPMENT</u>	37,669	11,545	(845)	0	48,368	42,965
18								
19		<u>GENERAL PLANT - TRANSPORTATION</u>	25,595	4,258	(2,762)	0	27,091	26,328
20								
21		TOTAL GENERAL PLANT	95,626	17,585	(4,635)	0	108,577	102,034
22								
23		<u>OTHER ITEMS</u>						
24		Asset Retirement Obligation	32,734	4,560	0	0	37,293	35,869
25		Land Easements	86	0	0	0	86	86
26		Capital Leases	99,813	269	0	0	100,082	99,948
27		TOTAL OTHER ITEMS	132,632	4,829	0	0	137,461	135,902
28								
29		TOTAL DEPRECIABLE RESERVE BALANCE	1,431,323	255,480	(63,565)	(32,110)	1,591,127	1,498,095
30								
31		NON-DEPRECIABLE PROPERTY	69	0	(1)	4	72	70
32								
33		FOSSIL DISMANTLEMENT	69,684	658	0	(21,789)	48,553	59,150
34								
35		TOTAL PLANT RESERVE BALANCE	1,501,076	256,138	(63,566)	(53,896)	1,639,752	1,557,316
36								
37		NOTES:						
38								
39		(1) Totals may not add due to rounding						
40								
41		(2) AMOUNTS INCLUDE NON-UTILITY PROPERTY						

FLORIDA PUBLIC SERVICE COMMISSION

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

Type of Data Shown:
X Projected Test Year Ended: 12/31/22
_ Prior Year Ended: __/__/__
_ Historical Test Year Ended: __/__/__

COMPANY: GULF POWER COMPANY

(\$000)

DOCKET NO.: 20210015-EI

Witness: Scott R. Bores

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Line No.	Account / Sub-account Number	Account / Sub-account Title	Month Accum Depr Balance Dec-21	Month Accum Depr Balance Jan-22	Month Accum Depr Balance Feb-22	Month Accum Depr Balance Mar-22	Month Accum Depr Balance Apr-22	Month Accum Depr Balance May-22	Month Accum Depr Balance Jun-22	Month Accum Depr Balance Jul-22	Month Accum Depr Balance Aug-22	Month Accum Depr Balance Sep-22	Month Accum Depr Balance Oct-22	Month Accum Depr Balance Nov-22	Month Plant Balance Dec-22	13-Month Average
1		<u>INTANGIBLE PLANT</u>														
2		Intangible Plant	19,529	20,506	21,498	22,507	23,530	24,567	25,765	27,123	28,568	30,100	31,641	33,191	34,755	26,406
3		TOTAL INTANGIBLE PLANT	19,529	20,506	21,498	22,507	23,530	24,567	25,765	27,123	28,568	30,100	31,641	33,191	34,755	26,406
4																
5		<u>STEAM GENERATION</u>														
6		Crist Common	(84,441)	(83,391)	(82,296)	(81,396)	(80,593)	(79,375)	(78,139)	(76,870)	(75,675)	(74,399)	(73,246)	(72,011)	(70,713)	(77,888)
7		Crist Unit 4	19,746	19,872	19,997	20,123	20,248	20,374	20,499	20,624	20,750	20,875	21,001	21,126	21,251	20,499
8		Crist Unit 5	16,851	16,966	17,080	17,195	17,309	17,423	17,537	17,651	17,764	17,878	17,991	18,105	18,218	17,536
9		Crist Unit 6	(34,125)	(33,331)	(32,537)	(32,032)	(31,780)	(31,007)	(30,210)	(29,414)	(28,616)	(27,819)	(27,021)	(26,223)	(25,425)	(29,965)
10		Crist Unit 7	20,280	21,224	22,168	17,951	14,154	15,116	16,085	5,645	6,587	7,533	8,483	9,436	10,391	13,466
11		Daniel Common	97,099	97,906	98,715	99,485	100,299	101,117	101,895	102,717	103,543	104,329	105,161	105,994	106,789	101,927
12		Daniel Unit 1	82,484	82,888	83,292	83,695	84,098	84,501	84,904	85,306	85,708	86,110	86,512	86,913	87,314	84,902
13		Daniel Unit 2	74,199	74,531	74,864	75,196	75,528	75,860	76,192	76,524	76,855	77,187	77,518	77,849	78,180	76,191
14		Scherer Common	29,875	29,982	30,089	30,197	30,306	30,417	30,528	30,640	30,753	30,866	30,981	31,097	31,214	30,534
15		Scherer Unit 3	132,785	133,232	133,678	134,124	134,570	135,016	135,461	135,906	136,351	136,796	137,241	137,685	138,129	135,460
16		Other Steam Generation	6,125	6,133	6,142	6,152	6,162	6,173	6,184	6,196	6,207	6,219	6,232	6,244	6,257	6,187
17		TOTAL STEAM PRODUCTION	360,880	366,012	371,192	370,690	370,303	375,614	380,934	374,925	380,228	385,577	390,852	396,216	401,606	378,848
18																
19		<u>OTHER GENERATION</u>														
20		Pea Ridge Units 1 through 3	15,152	15,257	15,363	15,468	15,574	15,679	15,784	15,889	15,994	16,099	16,204	16,309	16,414	15,784
21		Perdido LFG Units 1 and 2	3,313	3,345	3,376	3,407	3,439	3,470	3,502	3,533	3,565	3,596	3,628	3,659	3,690	3,502
22		Smith Unit 3	(15,889)	(15,888)	(14,906)	(14,149)	(13,225)	(13,324)	(12,384)	(11,569)	(10,579)	(9,650)	(8,740)	(7,822)	(6,890)	(11,924)
23		Smith Unit A - Peaker	8,830	8,890	8,950	9,011	9,071	9,131	9,191	9,251	9,311	9,371	9,431	9,491	9,552	9,191
24		Smith Common	50,206	50,831	51,465	52,107	52,756	53,410	54,069	54,730	55,393	56,058	56,724	57,390	58,058	54,092
25		Crist CT	5,384	6,622	7,860	9,098	10,336	11,574	12,812	14,050	15,288	16,526	17,764	19,002	20,240	12,812
26		Blue Indigo Solar	4,389	4,604	4,819	5,033	5,248	5,463	5,678	5,893	6,108	6,322	6,537	6,752	6,967	5,678
27		Blue Springs Solar	112	335	559	782	1,005	1,229	1,452	1,676	1,899	2,123	2,346	2,569	2,793	1,452
28		Cotton Creek Solar	120	360	600	840	1,080	1,319	1,559	1,799	2,039	2,279	2,519	2,759	2,999	1,559
29		Minor Other Production	10	12	13	14	16	17	19	21	22	24	26	28	19	
30		TOTAL OTHER PRODUCTION	71,627	74,368	78,098	81,612	85,299	87,970	91,682	95,273	99,041	102,749	106,439	110,138	113,852	92,165
31																
32		<u>TRANSMISSION</u>														
33		Transmission	149,621	150,769	152,066	153,379	154,703	156,103	157,563	159,094	160,653	162,149	163,582	165,130	166,720	157,810
34		North Florida Resiliency Connection	0	0	0	0	0	0	685	2,060	3,440	4,821	6,202	7,584	8,966	2,597
35	353	Station Equipment	58,799	59,210	59,623	60,035	60,447	60,858	61,269	61,680	62,090	62,500	62,909	63,318	63,727	61,267
36		TOTAL TRANSMISSION	208,420	209,979	211,688	213,414	215,149	216,961	219,517	222,834	226,184	229,470	232,694	236,032	239,413	221,673
37																
38		<u>DISTRIBUTION SUBSTATION</u>														
39	361	Structures & Improvement	10,153	10,201	10,248	10,295	10,341	10,390	10,438	10,487	10,536	10,584	10,632	10,680	10,727	10,439
40	362	Station Equipment	66,967	67,453	67,933	68,415	68,894	69,383	69,870	70,361	70,852	71,337	71,825	72,309	72,786	69,876
41		TOTAL DISTRIBUTION SUBSTATION	77,120	77,654	78,181	78,710	79,236	79,773	80,308	80,848	81,388	81,920	82,458	82,989	83,513	80,315

FLORIDA PUBLIC SERVICE COMMISSION

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

Type of Data Shown:
 X Projected Test Year Ended: 12/31/22
 _ Prior Year Ended: __/__/__
 _ Historical Test Year Ended: __/__/__

COMPANY: GULF POWER COMPANY

(\$000)

DOCKET NO.: 20210015-EI

Witness: Scott R. Bores

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Line No.	Account / Sub-account Number	Account / Sub-account Title	Month Accum Depr Balance Dec-21	Month Accum Depr Balance Jan-22	Month Accum Depr Balance Feb-22	Month Accum Depr Balance Mar-22	Month Accum Depr Balance Apr-22	Month Accum Depr Balance May-22	Month Accum Depr Balance Jun-22	Month Accum Depr Balance Jul-22	Month Accum Depr Balance Aug-22	Month Accum Depr Balance Sep-22	Month Accum Depr Balance Oct-22	Month Accum Depr Balance Nov-22	Month Plant Balance Dec-22	13-Month Average
1		<u>DISTRIBUTION LINE FACILITIES</u>														
2	364	Poles, Towers & Fixtures	90,928	91,490	92,052	92,615	93,179	93,739	94,280	94,822	95,366	95,930	96,499	97,069	97,668	94,280
3	365	Overhead Conductors & Devices	48,026	48,294	48,566	48,842	49,121	49,378	49,526	49,681	49,841	50,117	50,428	50,741	51,210	49,521
4	366	Underground Conduit	668	654	639	625	611	593	559	525	492	475	463	451	460	555
5	367	UG Conductors & Devices	83,516	83,822	84,129	84,439	84,751	85,047	85,266	85,488	85,714	86,021	86,351	86,682	87,118	85,257
6	368	Line Transformers	112,511	112,966	113,424	113,888	114,355	114,796	115,101	115,414	115,734	116,200	116,708	117,220	117,930	115,096
7	369	Services	72,977	73,262	73,547	73,834	74,123	74,404	74,646	74,891	75,138	75,426	75,726	76,026	76,381	74,645
8	370	Meters	39,039	21,755	22,016	22,277	22,538	22,798	23,052	23,306	23,560	23,821	24,084	24,347	24,619	24,401
9	373	Street Lighting & Signal Systems	17,266	17,028	16,790	16,553	16,316	16,070	15,780	15,492	15,205	14,965	14,738	14,511	14,349	15,774
10	363	Other Distribution Line	556	511	623	742	868	1,001	1,143	1,296	1,461	1,637	1,822	2,015	2,216	1,223
11		TOTAL DISTRIBUTION LINE	465,488	449,780	451,788	453,815	455,862	457,826	459,353	460,916	462,512	464,591	466,818	469,063	471,951	460,751
12		TOTAL DISTRIBUTION	542,608	527,434	529,969	532,525	535,098	537,600	539,661	541,764	543,900	546,512	549,276	552,051	555,463	541,066
13		<u>GENERAL PLANT - BUILDING</u>	32,362	32,426	32,489	32,553	32,616	32,679	32,742	32,805	32,868	32,930	32,993	33,055	33,117	32,741
14		<u>GENERAL PLANT - EQUIPMENT</u>	37,669	38,529	39,397	40,272	41,153	42,040	42,932	43,828	44,729	45,633	46,541	47,451	48,368	42,965
15		<u>GENERAL PLANT - TRANSPORTATION</u>	25,595	25,714	25,833	25,953	26,073	26,195	26,317	26,442	26,569	26,697	26,827	26,958	27,091	26,328
16		TOTAL GENERAL PLANT	95,626	96,668	97,719	98,777	99,842	100,914	101,992	103,075	104,165	105,260	106,360	107,464	108,577	102,034
17		<u>OTHER ITEMS</u>														
18		Asset Retirement Obligation	32,734	34,040	35,347	35,542	35,736	35,931	36,126	36,320	36,515	36,709	36,904	37,099	37,293	35,869
19		Land Easements	86	86	86	86	86	86	86	86	86	86	86	86	86	86
20		Capital Leases	99,813	99,835	99,858	99,880	99,903	99,925	99,948	99,970	99,992	100,015	100,037	100,060	100,082	99,948
21		TOTAL OTHER ITEMS	132,632	133,961	135,291	135,508	135,725	135,942	136,159	136,376	136,593	136,810	137,027	137,244	137,461	135,902
22		TOTAL DEPRECIABLE RESERVE BALANC	1,431,323	1,428,928	1,445,456	1,455,031	1,464,947	1,479,567	1,495,709	1,501,370	1,518,678	1,536,477	1,554,289	1,572,337	1,591,127	1,498,095
23		NON-DEPRECIABLE PROPERTY	69	69	69	70	70	70	70	70	71	71	71	71	72	70
24		FOSSIL DISMANTLEMENT	69,684	67,965	66,203	64,442	62,680	60,918	59,156	57,394	55,632	53,870	52,108	50,347	48,553	59,150
25		TOTAL PLANT RESERVE BALANCE	1,501,076	1,496,963	1,511,729	1,519,543	1,527,696	1,540,555	1,554,936	1,558,835	1,574,381	1,590,418	1,606,469	1,622,755	1,639,752	1,557,316

NOTES:

(1) Total may not add due to rounding.

(2) AMOUNTS INCLUDE NON-UTILITY PROPERTY

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: GULF POWER COMPANY

DOCKET NO.: 20210015-EI

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

Type of Data Shown:

X Projected Test Year Ended: 12/31/22
 X Prior Year Ended: 12/31/21
 X Historical Test Year Ended: 12/31/20
 X Proj. Subsequent Yr Ended: 12/31/23

Witness: Scott R. Bores

(\$000)

	(1)	(2)	(3)	(4)	(5)
Line No.	Description of Additions or (Retirements)	Test Year Minus One Year 12/31/2021	Test Year 12/31/2022	Test Year Plus One Year 12/31/2023	Most Recent Calendar Year 12/31/2020
1	ADDITIONS				
2	Large Scale Solar Projects	210,260	0	0	92,946
3	Plant Crist Gas Conversion & Capacity Additions ⁽¹⁾	435,353	18,082	17,523	183,481
4	North Florida Resiliency Connection	0	554,174	0	0
5	Major Transmission Projects	0	109,162	97,289	0
6	Customer Service System Modernization	0	0	0	100,645
7	Underground Network Modernization ⁽¹⁾	0	78,153	536	11
8	Plant Smith Water Reclaim Facility - ECRC ⁽¹⁾	42,667	11,985	248	605
9	All Other Additions	346,382	359,469	521,823	233,663
10					
11	TOTAL ADDITIONS ⁽²⁾	1,034,663	1,131,025	637,418	611,352
12					
13	RETIREMENTS				
14	Plant Crist Coal Assets	0	0	0	(689,226)
15	All Other Retirements	(34,715)	(63,566)	(44,121)	(71,490)
16					
17	TOTAL RETIREMENTS	(34,715)	(63,566)	(44,121)	(760,716)
18					
19	TOTAL NET ADDITIONS	999,948	1,067,459	593,297	(149,365)
20					

21 Notes:

22 ⁽¹⁾ The project exceeds the 0.5% threshold in at least one of the prescribed time periods

23 ⁽²⁾ Includes plant-in-service adjustments or transfers reflected on MFR B-7.

FLORIDA PUBLIC SERVICE COMMISSION

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

Type of Data Shown:
 Projected Test Year Ended 12/31/2022
 Prior Year Ended ___/___/___
 Historical Test Year Ended ___/___/___

COMPANY: GULF POWER COMPANY

Witness: Scott R. Bores, Matthew Valle

DOCKET NO.: 20210015-EI

(A)	(B)
Line No.	Amount (000)
	Preliminary Engineering Growth Classification
1	
2	Environmental
3	Availability/Reliability
4	Heat Rate
5	Replace Existing Plant
6	Safety
7	Energy Conservation
8	Capacity
9	Aid to Construction and Maintenance
10	Regulatory
11	
12	Total In-Service Additions \$ <u>0</u>
13	
14	
15	
16	
17	
18	
19	
20	
21	
22	
23	
24	
25	
26	

Supporting Schedules:

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

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

Type of Data Shown:
 X Projected Test Year Ended: 12/31/2022
 _ Prior Year Ended: _/ _/ _
 _ Historical Test Year Ended: _/ _/ _
 _ Projected Subsequent Year Ended: _/ _/ _

COMPANY: GULF POWER COMPANY

DOCKET NO.: 20210015-EI

(\$000 WHERE APPLICABLE)

Witness: Scott R. Bores

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	
Line No.	Project No.	Project Description	Year End CWIP Balance	Estimated Additional Project Costs	Total Cost of Completion	Initial Project Budget Per Construction Bid	Date Construction Started	Expected Completion Date	Percent Complete (3) / (5)	Amount of AFUDC Charged	13 Month Average Balance	Jurisdictional Factor	Jurisdictional Amount
1		INTANGIBLE											
2	UENC.00022002	North Florida Resiliency Connection - Intangible	-	-	37,631	-	Jun-19	Jun-22	100.00%	678	11,309	0.997842	11,284
3		All Other Intangible Plant	14,176				Various	Various			10,385	0.997842	10,362
4		TOTAL INTANGIBLE PLANT	14,176		37,631					678	21,694		21,647
5													
6		STEAM PRODUCTION											
7		All Other Steam Production	20,706				Various	Various			24,250	0.990073	24,009
8		TOTAL STEAM PRODUCTION	20,706								24,250		24,009
9													
10		NUCLEAR PRODUCTION											
11		All Other Nuclear Production											
12		TOTAL NUCLEAR PRODUCTION											
13													
14		OTHER PRODUCTION											
15		All Other Production	1,186				Various	Various			3,615	0.973392	3,519
16		TOTAL OTHER PRODUCTION	1,186								3,615		3,519
17													
18		DISTRIBUTION											
19	UDST.00022205	Pensacola UG Network Modernization	-	-	78,689	91,190	Jun-19	Dec-22	100.00%	3,489	63,545	1.000000	63,545
20		All Other Distribution Plant	7,097				Various	Various			8,749	1.000000	8,749
21		TOTAL DISTRIBUTION PLANT	7,097		78,689	91,190				3,489	72,295		72,295
22													
23		TRANSMISSION											
24	UENC.00022002	North Florida Resiliency Connection	-	-	516,543	411,000	Jun-19	Jun-22	100.00%	13,594	225,945	0.975911	220,502
25	UTRN.00022067.06	Major Transmission Project - Argyle - Santa Rosa	63,461	33,451	96,911	96,911	Jan-21	Jun-23	65.48%	1,593	31,797	0.975911	31,031
26	UTRN.00022325	Major Transmission Project - Deaton Injection	-	-	21,908	21,908	Jan-21	Jun-22	100.00%	375	7,990	0.975911	7,797
27	UTRN.00022344	Major Transmission Project - Deaton Project	-	-	109,539	109,539	Dec-20	Dec-22	100.00%	3,319	57,657	0.975911	56,268
28		All Other Transmission	72,434				Various	Various			59,845	0.975911	58,403
29		TOTAL TRANSMISSION PLANT	135,894	33,451	744,901	639,358				18,881	383,234		374,002
30													
31		GENERAL											
32		All Other General Plant	12,397				Various	Various			6,886	0.997842	6,871
33		TOTAL GENERAL PLANT	12,397								6,886		6,871
34													
35													
36		TOTAL CONSTRUCTION WORK IN PROGRESS	191,455		861,222	730,548				23,047	511,973		502,342
37													
38													

FLORIDA PUBLIC SERVICE COMMISSION

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

Type of Data Shown:
 X Projected Test Year Ended: 12/31/2022
 _ Prior Year Ended: __/__/__
 _ Historical Test Year Ended: __/__/__
 _ Projected Subsequent Year Ended: __/__/__

COMPANY: GULF POWER COMPANY

DOCKET NO.: 20210015-EI

(\$000 WHERE APPLICABLE)

Witness: Scott R. Bores

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
Line No.	Project No.	Project Description	Year End CWIP Balance	Estimated Additional Project Costs	Total Cost of Completion	Initial Project Budget Per Construction Bid	Date Construction Started	Expected Completion Date	Percent Complete (3) / (5)	Amount of AFUDC Charged	13 Month Average Balance	Jurisdictional Factor	Jurisdictional Amount
1		TOTAL AFUDC TREATMENT	63,461							23,047	398,243		390,000
2													
3													
4		TOTAL RATE BASE TREATMENT	127,994								113,730		112,343
5													
6													
7		TOTAL CWIP	191,455		861,222	730,548	Various	Various		23,047	511,973		502,342
8													
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FLORIDA PUBLIC SERVICE COMMISSION

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

Type of Data Shown:
X Projected Test Year Ended: 12/31/22
_ Prior Year Ended: __/__/__
_ Historical Test Year Ended: __/__/__

COMPANY: GULF POWER COMPANY

DOCKET NO.: 20210015-EI

Witness: Scott R. Bores

(1)

Line
No.

- 1
- 2 The company is not proposing to include any AFUDC-eligible CWIP in rate base.
- 3
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FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: GULF POWER COMPANY

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

Type of Data Shown:
 X Projected Test Year Ended: 12/31/22
 X Prior Year Ended: 12/31/21
 _ Historical Test Year Ended: _/_/_

DOCKET NO.: 20210015-EI

total may be aggregated.

Witness: Scott R. Bores, Thomas Broad, Tara B. DuBose,
 Michael Spoor, Matthew Valle

(\$000)

	(1)	(2)	(3)	(4)	(5)
Line No.	Description of Item	Prior Year 2021 13-Month Average	Test Year 2022 13-Month Average	Test Year Jurisdictional Factor	Test Year Jurisdictional Amount (3) x (4)
1	<u>GENERAL PLANT FUTURE USE</u>				
2	North Escambia	12,400	12,281	0.997842	12,254
3	Aggregate General Plant Property Under 5%	1,251	1,251	0.997842	1,248
4	TOTAL GENERAL PLANT FUTURE USE	<u>13,651</u>	<u>13,532</u>		<u>13,503</u>
5					
6					
7	Note: Totals may not add due to rounding.				
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FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: GULF POWER COMPANY

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 12/31/2022
 Prior Year Ended ___/___/___
 Historical Test Year Ended ___/___/___

DOCKET NO.: 20210015 - EI

(\$000)

Witness: Scott R. Bores, Robert Coffey

Line No.	(1) Period	(2) Nuclear Fuel In Process 120.1	(3) Nuclear Fuel Stock Account 120.2	(4) Nuclear Fuel Assemblies in Reactor 120.3	(5) Nuclear Fuel Spent Fuel 120.4	(6) Accumulated Provision for Amortization 120.5	(7) Nuclear Fuel Under Capital Leases 120.6	(8) Net Nuclear Fuel (2)+(3)+(4)+(5)-(6)+(7)
1								
2	Not applicable. Gulf does not own any nuclear facilities.							
3								
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FLORIDA PUBLIC SERVICE COMMISSION

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

Type of Data Shown:
 X Projected Test Year Ended: 12/31/22
 X Prior Year Ended: 12/31/21
 _ Historical Test Year Ended: _/~/_

COMPANY: GULF POWER COMPANY

Witness: Scott R. Bores, Tara B. DuBose,
 Liz Fuentes

DOCKET NO.: 20210015-EI

	(1)	(2)	(3)	(4)	(5)	(6)
Line No.	ACCOUNT NO.	COMPONENT	PRIOR YEAR COMPANY TOTAL	TEST YEAR COMPANY TOTAL	TEST YEAR JURISDICTIONAL FACTOR	TEST YEAR JURISDICTIONAL AMOUNT (4) x (5)
1		CURRENT AND ACCRUED ASSETS				
2						
3	131	CASH	55,798	15,862	0.996912	15,813
4	142	CUSTOMER ACCOUNTS RECEIVABLE	91,276	83,585	1.000000	83,585
5	143	OTHER ACCOUNTS RECEIVABLE	9,875	9,833	0.996913	9,803
6	144	ACCUM PROV UNCOLLECTIBLE ACCOUNTS	(7,140)	(1,079)	1.000000	(1,079)
7	146	ACCOUNT RECEIVABLE FROM ASSOC COMPANIES	14,642	796	0.996912	793
8	151	FUEL STOCK	33,706	32,635	1.000000	32,635
9	154	PLANT MATERIALS AND OPERATING SUPPLIES	81,269	82,968	0.990880	82,212
10	158.1	ALLOWANCE INVENTORY	6,300	6,300	0.972343	6,126
11	163	STORES EXPENSE UNDISTRIBUTED	645	658	0.990880	652
12	165	PREPAYMENTS	8,417	8,645	0.995478	8,606
13	171	INTEREST & DIVIDENDS RECEIVABLE	0	0	0.996912	0
14	172	RENTS RECEIVABLE	889	889	0.996912	886
15	173	ACCRUED UTILITY REVENUES	65,891	66,060	1.000101	66,066
16	174	MISCELLANEOUS CURRENT AND ACCRUED ASSETS	8,737	8,912	0.996912	8,885
17	175 & 176	DERIVATIVE ASSETS - NOT HEDGED	36	0	0.000000	0
18		CURRENT AND ACCRUED ASSETS	370,342	316,064	0.996579	314,982
19						
20		DEFERRED DEBITS				
21						
22	182.2	UNRECOVERED PLANT & REGULATORY COSTS	46,025	42,023	0.988177	41,526
23	182.3	OTHER REGULATORY ASSETS	608,833	528,635	0.593050	313,507
24	183	PRELIM SURVEY & INVESTIGATION CHARGES	763	0	0.996912	0
25	186	MISCELLANEOUS DEFERRED DEBITS	72,920	89,201	0.997166	88,948
26		DEFERRED DEBITS	728,541	659,858	0.672843	443,981
27						
28		CURRENT AND ACCRUED ASSETS AND DEFERRED DEBITS	1,098,883	975,922	0.777688	758,963
29						
30		OTHER NONCURRENT LIABILITIES				
31						
32	228.1	ACCUM PROVISION - PROPERTY INSURANCE	(3,772)	(6,379)	-32.240013	205,668
33	228.2	ACCUM PROVISION - INJURIES & DAMAGES	(3,610)	(3,600)	0.997842	(3,592)
34	228.3	ACCUM PROVISION - PENSION & DEFERRED BENEFITS	(14,426)	(13,492)	0.997842	(13,463)
35	230	ASSET RETIREMENT OBLIGATION - LIABILITY	(142,382)	(145,733)	0.997842	(145,419)

FLORIDA PUBLIC SERVICE COMMISSION

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

Type of Data Shown:
 X Projected Test Year Ended: 12/31/22
 X Prior Year Ended: 12/31/21
 _ Historical Test Year Ended: _/~/_

COMPANY: GULF POWER COMPANY

Witness: Scott R. Bores, Tara B. DuBose,
 Liz Fuentes

DOCKET NO.: 20210015-EI

Line No.	(1) ACCOUNT NO.	(2) COMPONENT	(3) PRIOR YEAR COMPANY TOTAL	(4) TEST YEAR COMPANY TOTAL	(5) TEST YEAR JURISDICTIONAL FACTOR	(6) TEST YEAR JURISDICTIONAL AMOUNT (4) x (5)
1		OTHER NONCURRENT LIABILITIES	(164,190)	(169,204)	-0.255279	43,194
2						
3		CURRENT AND ACCRUED LIABILITIES				
4						
5	232	ACCOUNTS PAYABLE	(63,478)	(58,186)	0.996912	(58,007)
6	234	ACCOUNTS PAYABLE TO ASSOCIATED COMPANIES	(21,834)	(21,834)	0.996912	(21,767)
7	236	TAXES ACCRUED	(4,830)	(11,175)	0.985133	(11,009)
8	237	INTEREST ACCRUED	(10,966)	(11,084)	0.997051	(11,052)
9	241	TAX COLLECTIONS PAYABLE	(5,819)	(5,935)	0.996912	(5,917)
10	242	MISC CURRENT AND ACCRUED LIABILITIES	(93,918)	(61,343)	0.995492	(61,067)
11	244	DERIVATIVE LIABILITY - NOT HEDGED	0	0	0.975242	0
12		CURRENT AND ACCRUED LIABILITIES	(200,845)	(169,558)	0.995631	(168,817)
13						
14		DEFERRED CREDITS				
15						
16	253	OTHER DEFERRED CREDITS	(75,325)	(72,331)	0.988406	(71,492)
17	254	OTHER REGULATORY LIABILITIES	(8,886)	9,892	0.994147	9,834
18	256	DEFERRED GAINS DISPOSITION UTILITY PLANT	(94)	(72)	0.996912	(71)
19		DEFERRED CREDITS	(84,304)	(62,511)	0.987508	(61,730)
20						
21		NONCURRENT, CURRENT AND ACCRUED LIABILITIES	(449,340)	(401,273)	0.466896	(187,353)
22						
23		WORKING CAPITAL ALLOWANCE	649,544	574,649	0.994712	571,610
24						
25						
26		COMMISSION ADJUSTMENTS				
27						
28	143	OTHER ACCOUNTS RECEIVABLE	(5)	(5)	0.997842	(5)
29	146	ACCOUNT RECEIVABLE FROM ASSOC COMPANIES	(14,642)	(796)	0.996912	(793)
30	158.1	ALLOWANCE INVENTORY	(6,300)	(6,300)	0.972343	(6,126)
31	165	PREPAYMENTS	(1,956)	(2,055)	0.990880	(2,036)
32	171	INTEREST & DIVIDENDS RECEIVABLE	(0)	(0)	0.996912	(0)
33	172	RENTS RECEIVABLE	(889)	(889)	0.996912	(886)
34	174	MISCELLANEOUS CURRENT AND ACCRUED ASSETS	(8,737)	(8,912)	0.996912	(8,885)
35	175 & 176	DERIVATIVE ASSETS - NOT HEDGED	(36)	0	0.000000	0

FLORIDA PUBLIC SERVICE COMMISSION

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

Type of Data Shown:
 X Projected Test Year Ended: 12/31/22
 X Prior Year Ended: 12/31/21
 _ Historical Test Year Ended: _/_/_

COMPANY: GULF POWER COMPANY

Witness: Scott R. Bores, Tara B. DuBose,
 Liz Fuentes

DOCKET NO.: 20210015-EI

	(1)	(2)	(3)	(4)	(5)	(6)
Line No.	ACCOUNT NO.	COMPONENT	PRIOR YEAR COMPANY TOTAL	TEST YEAR COMPANY TOTAL	TEST YEAR JURISDICTIONAL FACTOR	TEST YEAR JURISDICTIONAL AMOUNT (4) x (5)
1	182.2	UNRECOVERED PLANT & REGULATORY COSTS	(16,364)	(14,941)	0.972343	(14,528)
2	182.3	OTHER REGULATORY ASSETS	(519,722)	(441,320)	0.513146	(226,462)
3	186	MISCELLANEOUS DEFERRED DEBITS	(2,587)	(2,587)	0.996912	(2,579)
4	228.1	ACCUM PROVISION - PROPERTY INSURANCE	50,638	6,379	-32.240013	(205,668)
5	228.3	ACCUM PROVISION - PENSION & DEFERRED BENEFITS	10,375	10,883	0.997842	10,860
6	230	ASSET RETIREMENT OBLIGATION - LIABILITY	142,382	145,733	0.997842	145,419
7	242	MISC CURRENT AND ACCRUED LIABILITIES	1,191	1,192	0.996912	1,188
8	253	OTHER DEFERRED CREDITS	26,159	25,891	0.973150	25,195
9	254	OTHER REGULATORY LIABILITIES	(15,282)	(29,929)	0.998049	(29,871)
10		COMMISSION ADJUSTMENTS	(355,773)	(317,655)	0.992195	(315,176)
11						
12		COMPANY ADJUSTMENTS				
13						
14	182.3	OTHER REGULATORY ASSETS	0	(2,653)	0.996912	(2,645)
15	186	MISCELLANEOUS DEFERRED DEBITS	0	(133)	1.000000	(133)
16	232	ACCOUNTS PAYABLE	0	22	0.996912	22
17		COMPANY ADJUSTMENTS	0	(2,765)	0.997061	(2,757)
18						
19		TOTAL ADJUSTMENTS	(355,773)	(320,420)	0.992237	(317,932)
20						
21		ADJUSTED WORKING CAPITAL ALLOWANCE	293,771	254,229	0.997833	253,678
22						
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FLORIDA PUBLIC SERVICE COMMISSION

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

Type of Data Shown:

X Projected Test Year Ended: 12/31/22

COMPANY: GULF POWER COMPANY

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

_ Prior Year Ended: _/_/_

_ Historical Test Year Ended: _/_/_

DOCKET NO.: 20210015-EI

(\$000)

Witness: Liz Fuentes

	(1)	(2)	(3)	(4)	(5)	(6)
Line No.	Description	Credit Account	Balance at Beginning of Year	Debits	Credits	Balance at End of Year
1	Deferred Debit - Pension		3,597	8,211	0	11,808
2	Deferred Debit - Post-Retirement		11,521	2,710	0	14,231
3	Deferred Debit - Capital		14,297	0	0	14,297
4	Deferred Debit - Other		1,234	0	0	1,234
5	Deferred Debit - Rate Case Expenses (1)		1,067	0	0	1,067
6	Deferred Debit - Supplemental Executive Retirement Plan (2)		3,606	50	0	3,656
7	Deferred Debit - Long-Term Service Agreement (GE)		45,969	4,623	0	50,592
8	Total		<u>81,291</u>	<u>15,594</u>	<u>0</u>	<u>96,885</u>

9

10 NOTE: TOTALS MAY NOT ADD DUE TO ROUNDING

11

12 Notes:

13 (1) As reflected on MFR B-2, FPL is requesting a company adjustment to amortize this amount over a four year period.

14 (2) As reflected on MFR B-2, a portion of this amount is removed from rate base as a Commission adjustment.

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FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide a schedule showing the following information for other deferred credits for the test year. Minor items less than 5% of the account total, or amounts less than \$10,000, whichever is greater, may be grouped by classes.

Type of Data Shown:
 X Projected Test Year Ended: 12/31/22
 _ Prior Year Ended: __/__/__
 _ Historical Test Year Ended: __/__/__

COMPANY: GULF POWER COMPANY

DOCKET NO.: 20210015-EI

(\$000)

Witness: Liz Fuentes

	(1)	(2)	(3)	(4)	(5)	(6)
Line No.	Description	Debit Account	Balance at Beginning of Year	Debits	Credits	Balance at End of Year
1	Other Def Credits - Right of Way - ATT	454	(576)	32	0	(544)
2	Other Def Credits - Deferred Executive Compensation (1)	128	(1,372)	459	(21)	(935)
3	Other Def Credits - Crist Landfill and Ash Pond (2)		(16,347)	0	0	(16,347)
4	Other Def Credits - Deferred- Transmission Credit (2)	407	(9,679)	269	0	(9,410)
5	Other Def Credits - Environmental Liability Reserve	182	(42,299)	2,553	0	(39,746)
6	Other Def Credits - FIN 48 - Uncertain Tax Positions		(173)	0	0	(173)
7	Other Def Credits - Reimbursables		(617)	0	0	(616)
8	Other Def Credits - Customer Contributions		(2,260)	0	0	(2,260)
9	Other Def Credits - Miscellaneous	454	(1,680)	121	0	(1,558)
10	Total		<u>(75,001)</u>	<u>3,434</u>	<u>(21)</u>	<u>(71,588)</u>

Notes:

(1) As reflected on MFR B-2, a portion of this amount is removed from rate base as a Commission adjustment.

(2) As reflected on MFR B-2, this amount is removed from rate base as a Commission adjustment.

NOTE: TOTALS MAY NOT ADD DUE TO ROUNDING

ACCUMULATED PROVISION ACCOUNTS -
228.1, 228.2, and 228.4

FLORIDA PUBLIC SERVICE COMMISSION
COMPANY: GULF POWER COMPANY

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

Type of Data Shown:
 Projected Test Year Ended 12/31/22
 Prior Year Ended ___/___/___
 Historical Test Year Ended ___/___/___

DOCKET NO.: 20210015-EI

Witness: Scott R. Bores

Line No.	(1)	(2) Year	(\$000's)					(7) Reserve Balance End of Period	(8) Description Of Charge	(9) Charged to Operating Expenses
			(3) Balance Beginning of Period	(4) Current Annual Accrual	(5) Amount Charged to Reserve	(6) Net Fund Income After Taxes	(6) Net Fund Income After Taxes			
1										
2	<u>Account 228.1 - Property Insurance</u> ^{(1) (2)}	2022	\$ 5,967	\$ -	\$ -	\$ 809 ⁽³⁾	\$ 6,776	Charges for storm restoration	-	
3										
4	⁽¹⁾ Balance carries forward Gulf's election to suspend its \$3.5 million annual accrual in 2022 as permitted per Commission Order No. PSC-17-0178-S-EI.									
5										
6	⁽²⁾ The beginning balance of the storm reserve balance represents the authorized annual accrual of \$3.5 million included in the 2021 Prior Year forecast, reduced by the writeoffs related to the 2019-2020 storms not recovered through a storm surcharge.									
7										
8	⁽³⁾ Additionally, in the preparation of this MFR, it was determined that interest income on Hurricane Michael and Sally regulatory asset was erroneously forecasted as Net Fund Income, thus incorrectly increasing the reserve balance. Gulf's Net Fund Income related to its storm reserve should be zero, as the Company's storm reserve balance is in a deficit position and not earning a return. However, because the Company removes this account as part of its Commission Adjustments, there is no impact on this filing for ratemaking purposes.									
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10										
11										
12										
13	<u>Account 228.2 - Injuries and Damages</u> ⁽⁴⁾	2022	\$ 3,600	\$ 1,600	\$ (1,600)		\$ 3,600	Estimated based on historical average	\$ 1,600	
14										
15										
16	⁽⁴⁾ The projected reserve balance is based on historical averages of the monthly reserve activity. The reserve balance is determined on a case-by-case basis to provide adequate coverage for normal charges and liability suits pending. The reserve balance takes into account the extent of the proposed liability, an evaluation of the damages and the potential of loss.									
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22	<u>Account 228.4 - Miscellaneous</u>									
23										
24	N/A									
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TOTAL ACCUMULATED DEFERRED INCOME TAXES

FLORIDA PUBLIC SERVICE COMMISSION

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

Type of Data Shown:
 Projected Test Year Ended: 12/31/22
 Prior Year Ended: 12/31/21
 Historical Test Year Ended: 12/31/20

COMPANY: GULF POWER COMPANY

DOCKET NO.: 20210015-EI

(\$000)

Witness: Scott R. Bores, Liz Fuentes

	(1)	(2)	(3)	(4)	(5)	(6)
Line No.	Annual Period	Account 190 Accumulated Deferred Income Taxes Dr(Cr)	Account 281 Accumulated Deferred Income Taxes Dr(Cr)	Account 282 Accumulated Deferred Income Taxes Dr(Cr)	Account 283 Accumulated Deferred Income Taxes Dr(Cr)	Net Accumulated Deferred Income Taxes Dr(Cr)
1						
2	2015	124,155	(171,685)	(756,937)	(88,542)	(893,009)
3	2016	129,952	(166,454)	(775,662)	(136,258)	(948,422)
4	2017	197,099	(158,989)	(495,290)	(79,688)	(536,868)
5	2018	183,705	(152,031)	(518,024)	(134,869)	(621,219)
6	2019	137,551	(94,219)	(567,258)	(101,408)	(625,334)
7	2020	172,242	(74,449)	(519,741)	(305,792)	(727,739)
8	2021	245,759	(91,083)	(675,765)	(199,960)	(721,049)
9	2022	241,340	(91,083)	(724,693)	(199,946)	(774,382)
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FLORIDA PUBLIC SERVICE COMMISSION

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

Type of Data Shown:
 X Projected Test Year Ended: 12/31/22
 X Prior Year Ended: 12/31/21
 X Historical Test Year Ended: 12/31/20

COMPANY: GULF POWER COMPANY

DOCKET NO.: 20210015-EI

Witness: Scott R. Bores, Liz Fuentes

(\$000)

	(1)	(2)	(3)	(4)	(5)
Line No.	Annual Period	Beginning Balance	Amortization	Generated	Ending Balance
1					
2	2015	2,783	702		2,081
3	2016	2,081	511		1,570
4	2017	1,570	394		1,176
5	2018	1,176	324	114	966
6	2019	966	283		683
7	2020	683	746	25,033	24,970
8	2021	24,983	1,038	51,549	75,494
9	2022	75,494	1,275	3	74,222
10					
11	NOTE: TOTALS MAY NOT ADD DUE TO ROUNDING				
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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:

X Projected Test Year Ended 12/31/2022
 X Prior Year Ended 12/31/2021
 _____ Historical Test Year Ended ___/___/___

COMPANY: GULF POWER COMPANY

DOCKET NO.: 20210015-EI

Witness: Scott R. Bores, Thomas Broad, Michael Spoor

Amounts in \$000

Leasing Payments for prior year:	\$		63 Equipment (Rail Car)
			189 Equipment (Amazon Web Services)
			559 Equipment (Unit Fiber)
			259 Land & Land Rights
			63,720 Other (Shell PPA)
Leasing Payments for test year:	\$		189 Equipment (Amazon Web Services)
			129 Land & Land Rights
			63,720 Other (Shell PPA)
Leasing Payments, Remaining Life Contracts	\$		31 Equipment (Amazon Web Services)
			26,550 Other (Shell PPA)

Describe Leasing Agreements Whose Lifetime Costs Exceed \$10 Million

Asset	Original Cost (Amounts in \$000)	Annual Payment (Amounts in \$000)	Life of Contract	Disposition of Asset, Provision for Purchase
OTHER				
GULF Shell PPA (Test Year)	261,033	63,720	Expiration Date May 2023	No Purchase Option
GULF Shell PPA (Prior Year)	261,033	63,720	Expiration Date May 2023	No Purchase Option

- NOTE:
- 1) The amounts under Original Cost represent the NPV of all the future lease payments discounted at the Incremental Borrowing Rate.
 - 2) Prepaid leases are not included.
 - 3) Life of the contract does not include renewal options.

Supporting Schedules:

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION
COMPANY: GULF POWER COMPANY

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

Type of Data Shown:
 Projected Test Year Ended 12/31/22
 Prior Year Ended ___/___/___
 Historical Test Year Ended ___/___/___

DOCKET NO.: 20210015-EI

Witness: Keith Ferguson

Line
No.

(1)

1 There were no changes in accounting policy in the test year or prior year affecting rate base.

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Supporting Schedules:

Recap Schedules: