



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 63 of 69) Supplemental Standalone Gulf Information in MFR Format, 2023 Subsequent Year Adjustment, 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
2023 SUBSEQUENT YEAR ADJUSTMENT**

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

B

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: GULF POWER COMPANY

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

DOCKET NO.: 20210015-EI

(\$000)

Witness: Liz Fuentes

	(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	8,139,930	1,722,320	6,417,610	201,263	12,101	0	6,630,973	460,590	0	7,091,564
2											
3	SEPARATION FACTOR	0.987463	0.995496	0.985307	0.982888	0.997716	0.000000	0.985256	0.993818	0	0.985812
4											
5	JURIS UTILITY	8,037,877	1,714,563	6,323,314	197,819	12,074	0	6,533,206	457,743	0	6,990,949
6											
7	COMMISSION ADJUSTMENTS	(1,644,005)	(58,279)	(1,585,726)	(63,663)	(10,825)	0	(1,660,214)	(224,464)	0	(1,884,677)
8											
9	COMPANY ADJUSTMENTS	(2,724)	(6,072)	3,348	(1,113)	0	0	2,234	(8,301)	0	(6,066)
10											
11	TOTAL ADJUSTMENTS	<u>(1,646,730)</u>	<u>(64,352)</u>	<u>(1,582,378)</u>	<u>(64,776)</u>	<u>(10,825)</u>	<u>0</u>	<u>(1,657,979)</u>	<u>(232,764)</u>	<u>0</u>	<u>(1,890,744)</u>
12											
13	JURIS ADJ UTILITY	6,391,147	1,650,212	4,740,936	133,043	1,248	0	4,875,227	224,979	0	5,100,206
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	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: _ Projected Test Year Ended: <u> </u> / <u> </u> / <u> </u> _ Prior Year Ended: <u> </u> / <u> </u> / <u> </u> _ Historical Test Year Ended: <u> </u> / <u> </u> / <u> </u> X Proj. Subsequent Yr Ended: 12/31/23
COMPANY: GULF POWER COMPANY						
DOCKET NO.: 20210015-EI						Witness: Tara B. DuBose, Keith Ferguson, Liz Fuentes

(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	<u>COMMISSION ADJUSTMENTS</u>					
2	PLANT IN SERVICE ADJUSTMENTS					
3						
4	ASSET RETIREMENT OBLIGATION	(1)	(71,394)	0.997716	(71,230)	
5	CAPITAL LEASES	(2)	(219,343)	0.997716	(218,842)	
6	ENVIRONMENTAL COST RECOVERY	(3)	(1,207,311)	0.972343	(1,173,920)	
7	STORM PROTECTION PLAN COST RECOVERY	(4)	(180,013)	1.000000	(180,013)	
8	TOTAL PLANT IN SERVICE ADJUSTMENTS		(1,678,060)	0.979706	(1,644,005)	
9						
10	PLANT HELD FOR FUTURE USE ADJUSTMENTS					
11						
12	NORTH ESCAMBIA PROPERTY	(5)	(10,850)	0.997716	(10,825)	
13	TOTAL PLANT HELD FOR FUTURE USE ADJUSTMENTS		(10,850)	0.997716	(10,825)	
14						
15	ACCUMULATED DEPRECIATION & AMORTIZATION ADJUSTMENTS					
16						
17	CAPITAL LEASES	(6)	100,303	0.997716	100,073	
18	ASSET RETIREMENT OBLIGATION	(7)	38,461	0.997716	38,373	
19	ENVIRONMENTAL COST RECOVERY	(8)	(67,612)	0.972343	(65,742)	
20	CONSERVATION COST RECOVERY	(9)	(21,306)	1.000000	(21,306)	
21	STORM PROTECTION PLAN COST RECOVERY CLAUSE	(10)	6,881	1.000000	6,881	
22	TOTAL ACCUMULATED DEPRECIATION & AMORTIZATION ADJUSTMENTS		56,726	1.027377	58,279	
23						
24	CONSTRUCTION WORK IN PROGRESS ADJUSTMENTS					
25						
26	CWIP - PROJECTS EARNING AFUDC	(11)	(36,470)	0.974686	(35,547)	
27	CWIP - CLAUSE PROJECTS	(12)	(28,212)	0.996580	(28,116)	
28	TOTAL CONSTRUCTION WORK IN PROGRESS ADJUSTMENTS		(64,682)	0.984235	(63,663)	
29						
30	WORKING CAPITAL ADJUSTMENTS					
31						
32	ASSET RETIREMENT OBLIGATION	(13)	(79,784)	0.997716	(79,602)	
33	ACCOUNTS RECEIVABLE - ASSOC COMPANIES	(14)	(796)	0.995473	(792)	
34	INTEREST & DIVIDENDS RECEIVABLE	(15)	(0)	0.995473	(0)	
35	JOBBING ACCOUNTS	(16)	(9,090)	0.995473	(9,049)	

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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	CLAUSE NET UNDERRECOVERIES	(17)	(10,278)	0.995486	(10,232)
2	POLE ATTACHMENTS RENTS RECEIVABLE	(18)	(889)	0.995473	(885)
3	PREPAYMENTS - INTEREST ON COMMERCIAL PAPER	(19)	(2,154)	0.989832	(2,132)
4	ACCUM DEFERRED RETIREMENT BENEFITS	(20)	12,527	0.997511	12,496
5	ACCUM. PROV. - PROPERTY & STORM INSURANCE	(21)	(112,524)	1.000000	(112,524)
6	ASSET RETIREMENT OBLIGATION	(22)	112,716	0.997716	112,459
7	GAIN ON SALE OF EMISSIONS ALLOWANCES	(23)	0	0.972343	0
8	JOBGING ACCOUNTS	(24)	50	0.995473	50
9	ENVIRONMENTAL COST RECOVERY	(25)	(93,609)	0.972343	(91,020)
10	DEFERRED TRANSMISSION CREDIT	(26)	9,275	0.974649	9,040
11	SUPPLEMENTAL EXECUTIVE RETIREMENT PLAN	(27)	(2,587)	0.995473	(2,575)
12	EMPLOYEE AND RETIREE LOANS	(28)	(5)	0.997716	(5)
13	OPERATING LEASES	(29)	(49,693)	1.000000	(49,693)
14	TOTAL WORKING CAPITAL ADJUSTMENTS		(226,840)	0.989526	(224,464)
15					
16	TOTAL COMMISSION ADJUSTMENTS		(1,923,706)	0.979712	(1,884,677)
17					
18					
19					
20					
21					
22	<u>COMPANY ADJUSTMENTS</u>				
23					
24	PLANT IN SERVICE ADJUSTMENTS				
25					
26	STORM PROTECTION PLAN COST RECOVERY	(30)	(2,795)	0.974649	(2,724)
27	TOTAL PLANT IN SERVICE ADJUSTMENTS		(2,795)	0.974649	(2,724)
28					
29	ACCUMULATED DEPRECIATION & AMORTIZATION				
30					
31	DEPRECIATION	(31)	22,467	0.980537	22,029
32	CAPITAL RECOVERY AMORTIZATION	(32)	(10,143)	0.999540	(10,138)
33	DISMANTLEMENT	(33)	(5,916)	0.993447	(5,877)
34	STORM PROTECTION PLAN COST RECOVERY	(34)	60	0.974649	58
35	TOTAL ACCUMULATED DEPRECIATION & AMORTIZATION ADJUSTMENTS		6,467	0.938870	6,072

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1	CONSTRUCTION WORK IN PROGRESS				
2					
3	STORM PROTECTION PLAN COST RECOVERY	(35)	(1,142)	0.974686	(1,113)
4	TOTAL CONSTRUCTION WORK IN PROGRESS ADJUSTMENTS		(1,142)	0.974686	(1,113)
5					
6	WORKING CAPITAL ADJUSTMENTS				
7					
8	RATE CASE EXPENSES	(36)	(400)	1.000000	(400)
9	COVID-19 REGULATORY ASSET	(37)	(7,960)	0.995473	(7,924)
10	CARE TO SHARE	(38)	24	0.995473	24
11	TOTAL WORKING CAPITAL ADJUSTMENTS		(8,336)	0.995690	(8,301)
12					
13	TOTAL COMPANY ADJUSTMENTS		(5,807)	1.044716	(6,066)
14					
15	NOTE: TOTALS MAY NOT ADD DUE TO ROUNDING				
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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				
6	RECOVERED THROUGH THE ENVIRONMENTAL COST RECOVERY CLAUSE.				
7					
8	(4) STORM PROTECTION PLAN COST RECOVERY: TO REMOVE FROM PLANT IN SERVICE THE CAPITAL INVESTMENT ASSOCIATED WITH ITEMS THAT ARE BEING RECOVERED THROUGH THE STORM				
9	PROTECTION PLAN COST RECOVERY CLAUSE.				
10					
11	(5) 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.				
12					
13	(6) CAPITAL LEASES: TO REMOVE FROM ACCUMULATED DEPRECIATION AND AMORTIZATION THE RESERVE ASSOCIATED WITH CAPITAL LEASES. THE CORRESPONDING ASSET IS				
14	ALSO REMOVED FROM RATE BASE.				
15					
16	(7) ASSET RETIREMENT OBLIGATION: TO REMOVE FROM ACCUMULATED DEPRECIATION AND AMORTIZATION THE ASSET RETIREMENT OBLIGATION ASSOCIATED WITH THE RETIREMENT OF				
17	ELECTRIC GENERATION PLANTS PER FPSC RULE 25-14.014 F.A.C.				
18					
19	(8) ENVIRONMENTAL COST RECOVERY: TO REMOVE FROM ACCUMULATED DEPRECIATION AND AMORTIZATION THE RESERVE FOR ENVIRONMENTAL COMPLIANCE CAPITAL EXPENDITURES WHICH				
20	ARE BEING RECOVERED THROUGH THE ENVIRONMENTAL COST RECOVERY CLAUSE.				
21					
22	(9) CONSERVATION COST RECOVERY: TO REMOVE FROM ACCUMULATED DEPRECIATION AND AMORTIZATION THE RESERVE FOR LOAD MANAGEMENT AND MONITORING EQUIPMENT WHICH IS				
23	BEING RECOVERED THROUGH THE ENERGY CONSERVATION COST RECOVERY CLAUSE.				
24					
25	(10) STORM PROTECTION PLAN COST RECOVERY: TO REMOVE FROM ACCUMULATED DEPRECIATION AND AMORTIZATION THE RESERVE ASSOCIATED WITH CAPITAL INVESTMENTS THAT				
26	ARE BEING RECOVERED THROUGH THE STORM PROTECTION PLAN COST RECOVERY CLAUSE.				
27					
28	(11) 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.				
29					
30	(12) CWIP - CLAUSE PROJECTS: TO REMOVE FROM CONSTRUCTION WORK IN PROGRESS INVESTMENTS RECOVERED AND EARNING A RETURN THROUGH THE ENVIRONMENTAL				
31	AND STORM PROTECTION PLAN COST RECOVERY CLAUSES.				
32					
33	(13) ASSET RETIREMENT OBLIGATION: TO REMOVE FROM WORKING CAPITAL THE REGULATORY ASSET ASSOCIATED WITH THE ASSET RETIREMENT OBLIGATIONS OF ELECTRIC GENERATION PLANTS				
34	PER FPSC RULE 25-14.014 F.A.C.				
35					

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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	(14) ACCOUNTS RECEIVABLE - ASSOC COMPANIES: TO EXCLUDE FROM WORKING CAPITAL ALL ACCOUNTS RECEIVABLE RELATED TO GULF'S AFFILIATES.				
2					
3	(15) INTEREST & DIVIDENDS RECEIVABLE: TO EXCLUDE FROM WORKING CAPITAL INTEREST AND DIVIDENDS RECEIVABLES.				
4					
5	(16) JOBBING ACCOUNTS: TO EXCLUDE FROM WORKING CAPITAL ALL CURRENT AND ACCRUED ASSETS RELATED TO GULF JOBBING CONSTRUCTION ACCOUNTS CONSISTENT WITH FPL'S TREATMENT				
6	PER ORDER NO. 13537, DOCKET NO. 830465-EI.				
7					
8	(17) CLAUSE NET UNDERRECOVERIES: TO EXCLUDE FROM WORKING CAPITAL NET OVER/UNDER RECOVERIES COSTS RELATED TO GULF'S COST RECOVERY CLAUSES CONSISTENT WITH FPL'S				
9	TREATMENT PER ORDER NO. 13537, DOCKET NO. 830465-EI.				
10					
11	(18) POLE ATTACHMENTS RENTS RECEIVABLE: TO EXCLUDE FROM WORKING CAPITAL THE ACCOUNTS RECEIVABLES BALANCE RELATED TO THE USE OF GULF POLES BY OTHERS CONSISTENT WITH				
12	FPL'S TREATMENT PER ORDER NO. 13537, DOCKET NO. 830465-EI.				
13					
14	(19) PREPAYMENTS - INTEREST ON COMMERCIAL PAPER: TO EXCLUDE FROM WORKING CAPITAL PREPAID INTEREST ON COMMERCIAL PAPER WHICH WAS DISALLOWED CONSISTENT WITH FPL'S				
15	TREATMENT PER ORDER NO. 13537, DOCKET NO. 830465-EI.				
16					
17	(20) ACCUM DEFERRED RETIREMENT BENEFITS: TO EXCLUDE FROM WORKING CAPITAL A PORTION OF THE ACCRUED AMOUNT ASSOCIATED WITH DEFERRED EXECUTIVE COMPENSATION				
18	AND ASSOCIATED INTEREST SINCE THE OFFSETTING FUND IS EXCLUDED FROM RATE BASE.				
19					
20	(21) ACCUM. PROV. - PROPERTY & STORM INSURANCE: TO EXCLUDE FROM WORKING CAPITAL THE DEBIT BALANCE IN THE PROPERTY INSURANCE - STORM DAMAGE RESERVE. THIS AMOUNT IS				
21	BEING RECOVERED THROUGH THE HURRICANE MICHAEL AND SALLY STORM CHARGES.				
22					
23	(22) 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.				
24					
25	(23) 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				
26	ENVIRONMENTAL COST RECOVERY CLAUSE.				
27					
28	(24) JOBBING ACCOUNTS: TO EXCLUDE FROM WORKING CAPITAL ALL CURRENT AND ACCRUED LIABILITIES RELATED TO FPL JOBBING CONSTRUCTION ACCOUNTS CONSISTENT WITH FPL'S				
29	TREATMENT PER ORDER NO. 13537, DOCKET NO. 830465-EI.				
30					
31	(25) ENVIRONMENTAL COST RECOVERY: TO EXCLUDE FROM WORKING CAPITAL THE FOLLOWING ITEMS RECOVERED THROUGH ECRC; (1) EMISSION ALLOWANCES, (2) REGULATORY ASSET RELATED				
32	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.				
33					
34	(26) DEFERRED TRANSMISSION CREDIT: TO EXCLUDE FROM WORKING CAPITAL THE DEFERRED RETURN ON TRANSMISSION PROJECTS BEING RECOVERED OVER A 40 YEAR AMORTIZATION PERIOD				
35	PER ORDER PSC-17-0178-S-EI, DOCKET NO. 160186-EI.				

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1	(27) SUPPLEMENTAL EXECUTIVE RETIREMENT PLAN: TO EXCLUDE FROM WORKING CAPITAL THE ASSET ASSOCIATED WITH THE SUPPLEMENTAL EXECUTIVE RETIREMENT PLAN INHERITED FROM				
2	GULF AT ACQUISITION.				
3					
4	(28) 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				
5	LIABILITY AND THE PROVISION OF ELECTRIC SERVICE.				
6					
7	(29) OPERATING LEASES: TO EXCLUDE FROM WORKING CAPITAL THE ASSET ASSOCIATED WITH OPERATING LEASES. THE CORRESPONDING OBLIGATION IS REMOVED FROM CAPITAL STRUCTURE.				
8					
9	(30) STORM PROTECTION PLAN COST RECOVERY: TO MOVE PLANT-IN-SERVICE TRANSMISSION INSPECTION PROGRAM COSTS INCURRED BEGINNING JANUARY 1, 2022 FROM BASE				
10	RATES TO THE STORM PROTECTION PLAN COST RECOVERY CLAUSE.				
11					
12	(31) DEPRECIATION: TO DECREASE ACCUMULATED DEPRECIATION AND AMORTIZATION TO REFLECT DECREASED BASE DEPRECIATION EXPENSE RESULTING FROM GULF'S 2021 DEPRECIATION STUDY.				
13					
14	(32) CAPITAL RECOVERY AMORTIZATION: TO INCREASE ACCUMULATED DEPRECIATION AND AMORTIZATION TO REFLECT INCREASED BASE AMORTIZATION EXPENSE RESULTING FROM THE				
15	CAPITAL RECOVERY SCHEDULE FOR PLANT CRIST COAL GENERATION ASSETS. THE COMPANY IS REQUESTING CAPITAL RECOVERY SCHEDULES FOR THESE ASSETS OVER A PERIOD OF				
16	TEN YEARS BEGINNING IN 2022.				
17					
18	(33) DISMANTLEMENT: TO REFLECT AN INCREASE TO THE DISMANTLEMENT RESERVE TO REFLECT INCREASED DISMANTLEMENT ACCRUALS RESULTING FROM GULF'S 2021 DISMANTLEMENT				
19	STUDY (INCLUDING DISMANTLEMENT RESERVE TRANSFERS BETWEEN UNITS IN ORDER TO MINIMIZE THE INCREASE IN THE PROPOSED DISMANTLEMENT ACCRUALS).				
20					
21	(34) STORM PROTECTION PLAN COST RECOVERY: TO MOVE ACCUMULATED DEPRECIATION AND AMORTIZATION RELATED TO TRANSMISSION INSPECTION PROGRAM COSTS INCURRED BEGINNING				
22	JANUARY 1, 2022 FROM BASE RATES TO THE STORM PROTECTION PLAN COST RECOVERY CLAUSE.				
23					
24	(35) STORM PROTECTION PLAN COST RECOVERY: TO MOVE CONSTRUCTION WORK IN PROGRESS RELATED TO TRANSMISSION INSPECTION PROGRAM COSTS INCURRED BEGINNING JANUARY 1, 2022				
25	FROM BASE RATES TO THE STORM PROTECTION PLAN COST RECOVERY CLAUSE.				
26					
27	(36) RATE CASE EXPENSES: TO DECREASE DEFERRED RATE CASE EXPENSES FOR THIS PROCEEDING TO REFLECT THE PROPOSED AMORTIZATION, WHICH IS REQUESTED				
28	OVER A FOUR YEAR PERIOD.				
29					
30	(37) COVID-19 REGULATORY ASSET: TO DECREASE THE COVID-19 REGULATORY ASSET TO REFLECT THE PROPOSED AMORTIZATION, WHICH IS REQUESTED OVER A FOUR YEAR PERIOD.				
31					
32	(38) 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				
33	BETWEEN THIS LIABILITY AND THE PROVISION OF ELECTRIC SERVICE.				
34					
35					

FLORIDA PUBLIC SERVICE COMMISSION

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

Type of Data Shown:
_ Projected Test Year Ended: / / _
_ Prior Year Ended: / / _
_ Historical Test Year Ended: / / _
X Proj. Subsequent Yr Ended: 12/31/23

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	7,844,491	7,875,511	7,909,834	7,948,921	7,996,547	8,041,605	8,184,708	8,230,102	8,275,136	8,317,882	8,358,758	8,398,682	8,436,912	8,139,930	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	12,101	12,101	12,101	12,101	12,101	12,101	12,101	12,101	12,101	12,101	12,101	12,101	12,101	12,101	RB
7	107	CONSTRUCTION WORK IN PROGRESS-ELECTRIC	191,455	205,741	218,852	263,496	272,243	273,575	177,580	175,390	172,818	169,132	165,788	163,270	167,076	201,263	RB
8	108 & 111	ACCUM PROV DEPR-ELEC UTILITY PLANT	(1,634,732)	(1,651,703)	(1,669,616)	(1,665,123)	(1,678,581)	(1,695,374)	(1,713,610)	(1,732,037)	(1,750,760)	(1,770,138)	(1,789,645)	(1,809,289)	(1,829,558)	(1,722,320)	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	6,413,315	6,441,649	6,471,172	6,559,395	6,602,310	6,631,907	6,660,779	6,685,557	6,709,295	6,728,977	6,747,002	6,764,764	6,786,531	6,830,973	
17																	
18		OTHER PROPERTY AND INVESTMENTS															
19																	
20	121	NONUTILITY PROPERTY	18,309	18,380	18,451	18,523	18,596	18,668	18,742	18,815	18,889	18,963	19,037	19,111	19,185	18,744	NEU
21	122	ACCUM PROV FOR DEPREC-NONUTILITY PROPTY	(5,020)	(5,045)	(5,070)	(5,097)	(5,124)	(5,152)	(5,181)	(5,210)	(5,240)	(5,271)	(5,303)	(5,335)	(5,368)	(5,186)	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	13,018	13,021	12,994	12,911	12,913	12,916	12,918	12,854	12,856	12,858	12,860	12,741	12,743	12,892	ORP
25		OTHER PROPERTY AND INVESTMENTS	26,307	26,356	26,375	26,338	26,385	26,432	26,479	26,458	26,504	26,549	26,594	26,517	26,560	26,450	
26																	
27		CURRENT AND ACCRUED ASSETS															
28																	
29	131	CASH	6,398	6,398	6,398	6,398	6,398	6,398	6,398	6,398	6,398	6,398	6,398	6,398	6,398	6,398	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	76,115	81,750	79,115	73,683	71,697	75,724	87,927	98,311	100,692	94,203	85,888	75,577	76,162	82,834	RB
34	143	OTHER ACCOUNTS RECEIVABLE	9,832	9,918	9,914	9,908	9,911	9,909	9,912	9,911	9,911	9,905	9,907	9,910	9,915	9,905	RB
35	144	ACCUM PROV UNCOLLECTIBLE ACCOUNTS	(836)	(709)	(715)	(682)	(693)	(631)	(592)	(700)	(850)	(1,018)	(1,055)	(917)	(739)	(780)	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	24,948	24,945	25,126	25,148	25,198	25,179	25,182	25,146	25,070	25,087	25,072	25,084	25,073	25,097	RB
39	154	PLANT MATERIALS AND OPERATING SUPPLIES	82,748	82,512	83,079	83,602	83,982	84,617	85,208	85,802	86,406	87,012	86,146	85,295	84,457	84,682	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	(47)	199	220	265	385	1,243	2,051	1,341	1,511	1,582	96	(80)	(48)	671	RB
42	165	PREPAYMENTS	7,016	7,876	8,183	8,158	10,407	7,696	10,896	10,211	9,616	9,045	9,832	9,228	7,217	8,875	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

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Witness: Scott R. Bores

(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	66,138	65,750	63,241	62,578	62,848	67,332	69,594	70,792	70,680	67,491	64,021	64,010	66,361	66,218	RB
2	174	MISCELLANEOUS CURRENT AND ACCRUED ASSETS	12,334	12,347	12,350	12,350	12,489	12,496	700	730	1,772	2,593	12,572	12,863	12,581	9,090	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	292,632	298,969	294,897	289,394	290,608	297,947	305,261	315,928	319,191	310,283	306,861	295,353	295,363	300,976	
5																	
6		DEFERRED DEBITS															
7																	
8	181	UNAMORTIZED DEBT EXPENSE	7,832	7,769	7,706	7,643	7,581	7,518	7,469	7,420	7,371	7,322	7,274	7,225	7,176	7,485	CS
9	182.2	UNRECOVERED PLANT & REGULATORY COSTS	40,022	39,688	39,355	39,021	38,688	38,354	38,021	37,687	37,354	37,020	36,687	36,353	36,020	38,021	RB
10	182.3 & 182.4	OTHER REGULATORY ASSETS	506,998	503,215	506,723	511,240	523,237	515,543	510,034	500,555	492,640	481,610	470,533	462,399	453,323	495,235	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	96,885	98,445	99,991	63,194	64,241	65,250	66,297	67,358	68,969	70,566	72,177	73,224	74,165	75,443	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	10,357	10,280	10,204	10,127	10,052	9,977	9,904	9,830	9,757	9,684	9,611	9,539	9,466	9,907	CS
18	190	ACCUMULATED DEFERRED INCOME TAXES	241,340	243,158	245,092	245,291	246,316	248,108	248,553	249,754	251,203	244,140	245,915	247,205	238,008	245,699	CS
19		DEFERRED DEBITS	903,433	902,555	909,071	876,517	890,114	884,750	880,277	872,605	867,295	850,342	842,197	835,944	818,158	871,789	
20																	
21		TOTAL ASSETS AND OTHER DEBITS	7,635,688	7,669,530	7,701,515	7,751,644	7,809,417	7,841,036	7,872,796	7,900,548	7,922,284	7,916,151	7,922,654	7,922,578	7,926,612	7,830,189	
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)	(2,158,103)	(2,158,103)	(2,158,103)	(2,158,103)	(2,158,103)	(2,068,757)	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	(569,306)	(584,843)	(595,917)	(604,450)	(613,714)	(628,979)	(650,571)	(672,533)	(694,509)	(711,939)	(723,964)	(733,728)	(746,734)	(656,245)	CS
30		PROPRIETARY CAPITAL	(3,259,748)	(3,275,285)	(3,286,360)	(3,294,892)	(3,304,156)	(3,319,421)	(3,341,013)	(3,362,975)	(3,530,139)	(3,547,568)	(3,559,593)	(3,569,357)	(3,582,364)	(3,402,529)	
31																	
32		LONG TERM DEBT															
33																	
34	221	BONDS	(868,025)	(1,068,025)	(1,068,025)	(1,068,025)	(1,068,025)	(1,068,025)	(1,035,475)	(1,035,475)	(1,035,475)	(685,475)	(685,475)	(685,475)	(685,475)	(927,421)	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	3,205	3,189	3,173	3,156	3,140	3,123	3,107	3,090	3,074	3,057	3,041	3,024	3,008	3,107	CS
39		LONG TERM DEBT	(1,979,820)	(2,179,836)	(2,179,852)	(2,179,869)	(2,179,885)	(2,179,902)	(2,147,368)	(2,147,385)	(2,147,401)	(1,797,418)	(1,797,434)	(1,797,451)	(1,797,467)	(2,039,314)	
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	(6,776)	(6,837)	(12,723)	(18,610)	(24,495)	(30,380)	(36,264)	(42,147)	(48,029)	(48,082)	(48,152)	(48,219)	(48,283)	(32,231)	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	(13,595)	(13,641)	(13,656)	(13,618)	(13,663)	(13,708)	(13,754)	(13,733)	(13,778)	(13,823)	(13,868)	(13,793)	(13,854)	(13,730)	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	(147,449)	(147,740)	(148,031)	(148,323)	(148,616)	(148,909)	(149,204)	(149,500)	(149,796)	(150,094)	(150,392)	(150,691)	(150,992)	(149,210)	RB
6		OTHER NONCURRENT LIABILITIES	(275,597)	(275,993)	(282,188)	(288,326)	(294,550)	(300,774)	(306,998)	(313,156)	(319,379)	(319,775)	(320,188)	(320,479)	(320,905)	(302,947)	
7																	
8		CURRENT AND ACCRUED LIABILITIES															
9																	
10	231	NOTES PAYABLE	(357,739)	(188,485)	(179,851)	(128,866)	(250,977)	(259,910)	(283,984)	(263,607)	(97,664)	(427,095)	(423,839)	(449,216)	(446,703)	(289,072)	CS
11	232	ACCOUNTS PAYABLE	(56,931)	(50,093)	(59,983)	(96,181)	(64,161)	(58,882)	(65,846)	(71,303)	(69,309)	(62,596)	(51,967)	(45,791)	(51,395)	(61,880)	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	(52,600)	(52,833)	(53,065)	(53,297)	(53,529)	(53,761)	(53,994)	(54,226)	(54,458)	(54,690)	(54,922)	(55,155)	(55,387)	(53,994)	CS
15	236	TAXES ACCRUED	5,164	7,276	2,400	1,057	440	(9,812)	(20,325)	(32,611)	(44,353)	(42,165)	(49,547)	(13,965)	3,298	(14,857)	RB
16	237	INTEREST ACCRUED	(7,346)	(10,303)	(13,162)	(15,965)	(10,817)	(12,950)	(7,170)	(10,205)	(12,288)	(14,599)	(9,529)	(11,543)	(7,526)	(11,031)	RB
17	241	TAX COLLECTIONS PAYABLE	(8,997)	(4,977)	(4,714)	(4,600)	(4,967)	(4,212)	(5,773)	(7,150)	(6,649)	(6,366)	(6,175)	(4,945)	(9,177)	(6,054)	RB
18	242	MISC CURRENT AND ACCRUED LIABILITIES	(73,645)	(66,427)	(66,837)	(109,414)	(61,890)	(55,801)	(54,094)	(51,331)	(52,371)	(52,232)	(57,267)	(63,215)	(69,817)	(64,180)	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	(633,239)	(446,986)	(456,357)	(488,411)	(527,046)	(536,473)	(572,331)	(571,578)	(418,237)	(740,888)	(734,390)	(724,975)	(717,851)	(582,212)	
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	(70,653)	(70,618)	(70,583)	(69,911)	(69,876)	(69,840)	(69,154)	(69,119)	(69,084)	(68,400)	(68,365)	(68,329)	(67,676)	(69,355)	RB
27	254	OTHER REGULATORY LIABILITIES	(326,627)	(327,037)	(328,075)	(327,443)	(324,774)	(324,209)	(324,014)	(323,984)	(324,789)	(327,472)	(326,731)	(324,092)	(320,697)	(325,380)	RB, CS
28	255	ACCUM DEFERRED INVESTMENT TAX CREDIT	(74,222)	(74,066)	(73,911)	(73,755)	(73,597)	(73,439)	(73,279)	(73,119)	(72,959)	(72,775)	(72,590)	(72,406)	(72,192)	(73,255)	CS
29	256	DEFERRED GAINS DISPOSITION UTILITY PLANT	(61)	(59)	(57)	(55)	(53)	(51)	(50)	(48)	(46)	(44)	(42)	(41)	(39)	(50)	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	(1,015,722)	(1,019,650)	(1,024,133)	(1,028,982)	(1,035,481)	(1,036,926)	(1,038,588)	(1,039,185)	(1,040,250)	(1,041,812)	(1,043,320)	(1,045,448)	(1,047,421)	(1,035,147)	CS
32		DEFERRED CREDITS	(1,487,285)	(1,491,430)	(1,496,758)	(1,500,145)	(1,503,780)	(1,504,466)	(1,505,086)	(1,505,455)	(1,507,128)	(1,510,503)	(1,511,048)	(1,510,316)	(1,508,026)	(1,503,187)	
33																	
34		TOTAL LIABILITIES AND OTHER CREDITS	(7,635,688)	(7,669,530)	(7,701,515)	(7,751,644)	(7,809,417)	(7,841,036)	(7,872,796)	(7,900,548)	(7,922,284)	(7,916,151)	(7,922,654)	(7,922,578)	(7,926,612)	(7,830,189)	
35																	
36		NOTE: TOTALS MAY NOT ADD DUE TO ROUNDING															
37																	
38																	
39		REFERENCE: RB=RATE BASE; WC=WORKING CAPITAL; CS=CAPITAL STRUCTURE; ORP=OTHER RETURN PROVIDED; NEU=NON-ELECTRIC UTILITY															
40																	
41																	
42																	
43																	
44																	
45																	

FLORIDA PUBLIC SERVICE COMMISSION	EXPLANATION:	Provide 13-month average system balance sheets by primary account for the most recent two historical calendar years not including the historical test year if provided elsewhere.	Type of Data Shown:
COMPANY: GULF POWER COMPANY			_ Projected Test Year Ended: <u> </u> / <u> </u> / <u> </u>
			_ Prior Year Ended: <u> </u> / <u> </u> / <u> </u>
			_ Historical Test Year Ended: <u> </u> / <u> </u> / <u> </u>
			X Proj. Subsequent Yr Ended: 12/31/23
DOCKET NO.: 20210015-EI			Witness: Liz Fuentes

	(1)	(2)	(3)	(4)
Line No.	Account No.	Account Name	Year	Year
1				
2		NOTE: For Historical Years Ended 12/31/2019 and 12/31/2020, please refer to MFR B-4 Historical contained in the 2022 Test Year MFR Schedules.		
3				
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FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION:

Provide the data listed below regarding all changes in rate base primary accounts that exceed 1/20th of one percent (.0005) of total rate base and ten percent 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

_ Prior Year Ended: / /

_ Historical Test Year Ended: / /

X Proj. Subsequent Yr Ended: 12/31/23

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	Subsequent Year Ended 12/31/2023 (\$000)	Prior Year Ended 12/31/2022 (\$000)	Amount Inc/(Dec) (3)-(4) (\$000)	Percent Inc/(Dec) (5)/(4) (%)
1	101 & 106	ELECTRIC PLANT IN SERVICE ⁽¹⁾	8,139,930	7,240,396	899,534	12.42%
2	107	CONSTRUCTION WORK IN PROGRESS-ELECTRIC ⁽²⁾	201,263	511,973	(310,710)	(60.69%)
3	108 & 111	ACCUM PROV DEPR-ELEC UTILITY PLANT ⁽³⁾	(1,722,320)	(1,552,428)	(169,892)	10.94%
4	131	CASH ⁽⁴⁾	6,398	15,862	(9,465)	(59.67%)
5	151	FUEL STOCK ⁽⁵⁾	25,097	32,635	(7,538)	(23.10%)
6	182	OTHER REGULATORY ASSETS ⁽⁶⁾	497,497	570,657	(73,161)	(12.82%)
7	186	MISCELLANEOUS DEFERRED DEBITS ⁽⁷⁾	75,443	89,201	(13,757)	(15.42%)
8	228.1	ACCUM PROVISION - PROPERTY INSURANCE ⁽⁸⁾	(32,231)	(6,379)	(25,851)	405.24%
9	236	TAXES ACCRUED ⁽⁹⁾	(14,857)	(11,175)	(3,682)	32.95%
10	254	OTHER REGULATORY LIABILITIES ⁽¹⁰⁾	34,686	9,892	24,794	250.66%

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 North Florida Resiliency Connection being placed into service in mid-2022 and miscellaneous transmission and distribution projects

17 ⁽²⁾ Decrease in construction work in progress is primarily due to North Florida Resiliency Connection being placed into service in mid-2022

18 ⁽³⁾ Increase in accumulated provision for depreciation is primarily due to higher depreciation expense as a result of assets placed in-service during 2022, including the North Florida Resiliency Connection

20 ⁽⁴⁾ Decrease in cash is due to drawdown in Bay County Industrial Development Authority Revenue Bond for sewage and waste water construction projects at Plant Smith

21 ⁽⁵⁾ Decrease in fuel stock is primarily driven by reduction in fuel inventory to 35 days as a result of joint dispatch

22 ⁽⁶⁾ Decrease in other regulatory assets is primarily due to recovery of storm costs through surcharges for Hurricanes Michael and Sally in 2023

23 ⁽⁷⁾ Decrease in miscellaneous deferred debits is primarily due to a decrease in long-term service agreement services utilization, partially offset by an increase in pension asset

24 ⁽⁸⁾ Increase in accum provision - property insurance is due to replenishment of storm reserve from Hurricane Michael storm collections

25 ⁽⁹⁾ Increase in taxes accrued is primarily due to an increase in property taxes as more assets are placed into service

26 ⁽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 on the proposed base rate increase.

28 Decrease in other regulatory liabilities is primarily due to forecast ECRC over recovery in 2021 that flowed back during 2022.

29

2023 SUBSEQUENT YEAR ADJUSTMENT

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: GULF POWER COMPANY

DOCKET NO.: 20210015-EI

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:

_ Projected Test Year Ended: __/__/

_ Prior Year Ended: __/__/

_ Historical Test Year Ended: __/__/

X Proj. Subsequent Yr Ended: 12/31/23

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

(\$000)

Line No.	DESCRIPTION	(1)	(2)	(3)	(4)
		TOTAL COMPANY (1)	FPSC JURISDICTIONAL	JURISDICTIONAL FACTOR	
1	ELECTRIC PLANT IN SERVICE INTANGIBLE				
2					
3	PLT IN SERV - INTANGIBLE	201,811	201,350	0.997716	
4	PLT IN SERV - INTANGIBLE ARO	71,394	71,230	0.997716	
5	ELECTRIC PLANT IN SERVICE INTANGIBLE	273,205	272,581	0.997716	
6					
7	ELECTRIC PLANT IN SERVICE PRODUCTION - STEAM				
8					
9	PLT IN SERV - STEAM	1,165,148	1,164,611	0.999540	
10	PLT IN SERV - STEAM - ECRC	1,060,348	1,031,022	0.972343	
11	ELECTRIC PLANT IN SERVICE PRODUCTION - STEAM	2,225,496	2,195,634	0.986582	
12					
13	ELECTRIC PLANT IN SERVICE PRODUCTION - OTHER				
14					
15	PLT IN SERV - OTH PROD - ECRC	137,443	133,642	0.972343	
16	PLT IN SERV - OTHER PRODUCTION	1,157,959	1,137,023	0.981920	
17	ELECTRIC PLANT IN SERVICE PRODUCTION - OTHER	1,295,403	1,270,665	0.980904	
18					
19	ELECTRIC PLANT IN SERVICE TRANSMISSION				
20					
21	PLT IN SERV - TRANSMISSION	1,769,269	1,724,417	0.974649	
22	PLT IN SERV - TRANSMISSION - ECRC	6,892	6,701	0.972343	
23	PLT IN SERV - TRANSMISSION - GSU	14,402	14,103	0.979234	
24	PLT IN SERV - TRANSMISSION - SPPC	92,653	92,653	1.000000	
25	ELECTRIC PLANT IN SERVICE TRANSMISSION	1,883,216	1,837,874	0.975923	
26					
27	ELECTRIC PLANT IN SERVICE DISTRIBUTION				
28					
29	PLT IN SERV - DISTRIBUTION - ECRC	2,996	2,913	0.972343	
30	PLT IN SERV - DISTRIBUTION - SPPC	87,360	87,360	1.000000	
31	PLT IN SERV - DISTRIBUTION ACCT 360	4,546	4,546	1.000000	
32	PLT IN SERV - DISTRIBUTION ACCT 361	35,715	35,715	1.000000	
33	PLT IN SERV - DISTRIBUTION ACCT 362	267,161	267,161	1.000000	
34	PLT IN SERV - DISTRIBUTION ACCT 364	201,818	201,818	1.000000	
35	PLT IN SERV - DISTRIBUTION ACCT 365	286,281	286,281	1.000000	

2023 SUBSEQUENT YEAR ADJUSTMENT

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: GULF POWER COMPANY

DOCKET NO.: 20210015-EI

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:

_ Projected Test Year Ended: __/__/__

_ Prior Year Ended: __/__/__

_ Historical Test Year Ended: __/__/__

X Proj. Subsequent Yr Ended: 12/31/23

Witness: Scott R. Boses, Tara B. DuBose

Liz Fuentes

(\$000)

Line No.	DESCRIPTION	(1)	(2)	(3)	(4)
		TOTAL COMPANY (1)	FPSC JURISDICTIONAL	JURISDICTIONAL FACTOR	
1	PLT IN SERV - DISTRIBUTION ACCT 366	20,196	20,196	1.000000	
2	PLT IN SERV - DISTRIBUTION ACCT 367	300,923	300,923	1.000000	
3	PLT IN SERV - DISTRIBUTION ACCT 368	436,340	436,340	1.000000	
4	PLT IN SERV - DISTRIBUTION ACCT 369	162,919	162,919	1.000000	
5	PLT IN SERV - DISTRIBUTION ACCT 370	74,487	74,187	0.995969	
6	PLT IN SERV - DISTRIBUTION ACCT 373	94,401	94,401	1.000000	
7	ELECTRIC PLANT IN SERVICE DISTRIBUTION	1,975,143	1,974,760	0.999806	
8					
9	ELECTRIC PLANT IN SERVICE GENERAL				
10					
11	PLT IN SERV - GENERAL PLANT OTHER (EXCL ECCR)	126,030	125,742	0.997716	
12	PLT IN SERV - GENERAL PLANT OTHER - ECRC	(368)	(357)	0.972343	
13	PLT IN SERV - GENERAL PLANT STRUCTURES	97,387	97,164	0.997716	
14	PLT IN SERV - GENERAL PLANT TRANSPORTATION EQUIP	45,075	44,972	0.997716	
15	PROPERTY UNDER CAPITAL LEASES	219,343	218,842	0.997716	
16	ELECTRIC PLANT IN SERVICE GENERAL	487,467	486,363	0.997735	
17					
19					
23	PLANT IN SERVICE	8,139,930	8,037,877	0.987463	
24					
25					
26	ELECTRIC PLANT HELD FOR FUTURE USE				
27					
28	PLT FUTURE USE - GENERAL	12,101	12,074	0.997716	
29	ELECTRIC PLANT HELD FOR FUTURE USE	12,101	12,074	0.997716	
30					
31	ELECTRIC PLANT HELD FOR FUTURE USE	12,101	12,074	0.997716	
32					
33					
34	CONSTRUCTION WORK IN PROGRESS				
35					

2023 SUBSEQUENT YEAR ADJUSTMENT

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:

_ Projected Test Year Ended: _/_/_

_ Prior Year Ended: _/_/_

_ Historical Test Year Ended: _/_/_

X Proj. Subsequent Yr Ended: 12/31/23

Witness: Scott R. Bores, Tara B. DuBose

Liz Fuentes

COMPANY: GULF POWER COMPANY

DOCKET NO.: 20210015-EI

(\$000)

Line No.	DESCRIPTION	(1)	(2)	(3)	(4)
		TOTAL COMPANY (1)	FPSC JURISDICTIONAL	JURISDICTIONAL FACTOR	
1	CWIP - DISTRIBUTION	9,789	9,789	1.000000	
2	CWIP - ENVIRONMENTAL CLAUSE	3,489	3,392	0.972343	
3	CWIP - GENERAL	7,583	7,565	0.997716	
4	CWIP - INTANGIBLE PLANT	9,889	9,867	0.997716	
5	CWIP - OTHER PRODUCTION	7,402	7,224	0.975914	
6	CWIP - STEAM (EXCL COAL)	18,877	18,773	0.994486	
7	CWIP - STORM PROTECTION CLAUSE	24,723	24,723	1.000000	
8	CWIP - TRANSMISSION	119,511	116,485	0.974686	
9	CONSTRUCTION WORK IN PROGRESS	201,263	197,819	0.982888	
10					
11	CONSTRUCTION WORK IN PROGRESS	201,263	197,819	0.982888	
12					
13	ACCUM PROVISION DEPRECIATION - INTANGIBLE				
14					
15	ACC PROV DEPR & AMORT - INTANGIBLE	(39,629)	(39,538)	0.997716	
16	ACC PROV DEPR & AMORT - INTANGIBLE ARO	(38,461)	(38,373)	0.997716	
17	ACCUM PROVISION DEPRECIATION - INTANGIBLE	(78,089)	(77,911)	0.997716	
18					
19	ACCUM PROVISION DEPRECIATION - STEAM				
20					
21	ACC PROV DEPR & AMORT - STEAM	(487,706)	(487,706)	1.000000	
22	ACC PROV DEPR & AMORT - STEAM - ECRC	128,221	124,675	0.972343	
23	ACC PROV DEPR - FOSSIL DECOM	(66,002)	(65,560)	0.993298	
24	ACCUM PROVISION DEPRECIATION - STEAM	(425,487)	(428,591)	1.007295	
25					
26	ACCUM PROVISION DEPRECIATION - OTHER				
27					
28	ACC PROV DEPR & AMORT - DISMANTLEMENT -OTHER PROD (ECRC)	(38,242)	(37,184)	0.972343	
29	ACC PROV DEPR & AMORT - OTH PROD	(106,902)	(105,120)	0.983327	
30	ACC PROV DEPR & AMORT - OTH PROD - ECRC	(21,187)	(20,601)	0.972343	
31	ACCUM PROVISION DEPRECIATION - OTHER	(166,331)	(162,905)	0.979403	
32					
33	ACCUM PROVISION DEPRECIATION - TRANSMISSION				
34					
35	ACC PROV DEPR & AMORT - TRANS - ECRC	(2,256)	(2,193)	0.972343	

2023 SUBSEQUENT YEAR ADJUSTMENT

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:

_ Projected Test Year Ended: __/__/

_ Prior Year Ended: __/__/

_ Historical Test Year Ended: __/__/

X Proj. Subsequent Yr Ended: 12/31/23

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

COMPANY: GULF POWER COMPANY

DOCKET NO.: 20210015-EI

(\$000)

Line No.	DESCRIPTION	(1)	(2)	(3)	(4)
		TOTAL COMPANY (1)	FPSC JURISDICTIONAL	JURISDICTIONAL FACTOR	
1	ACC PROV DEPR & AMORT - TRANSMISSION	(257,411)	(250,885)	0.974649	
2	ACC PROV DEPR & AMORT - TRANSMISSION - GSU	(682)	(668)	0.978890	
3	ACC PROV DEPR & AMORT - TRANSMISSION - SPPC	(3,141)	(3,141)	1.000000	
4	ACCUM PROVISION DEPRECIATION - TRANSMISSION	(263,490)	(256,888)	0.974943	
5					
6	ACCUM PROVISION DEPRECIATION - DISTRIBUTION				
7					
8	ACC PROV DEPR & AMORT - DISTRIBUTION - ECRC	697	678	0.972343	
9	ACC PROV DEPR & AMORT - DISTRIBUTION - SPPC	(3,740)	(3,740)	1.000000	
10	ACC PROV DEPR & AMORT - DISTRIBUTION ACCT 360	(62)	(62)	1.000000	
11	ACC PROV DEPR & AMORT - DISTRIBUTION ACCT 361	(10,893)	(10,893)	1.000000	
12	ACC PROV DEPR & AMORT - DISTRIBUTION ACCT 362	(76,517)	(76,517)	1.000000	
13	ACC PROV DEPR & AMORT - DISTRIBUTION ACCT 364	(101,155)	(101,155)	1.000000	
14	ACC PROV DEPR & AMORT - DISTRIBUTION ACCT 365	(53,314)	(53,314)	1.000000	
15	ACC PROV DEPR & AMORT - DISTRIBUTION ACCT 366	(375)	(375)	1.000000	
16	ACC PROV DEPR & AMORT - DISTRIBUTION ACCT 367	(88,795)	(88,795)	1.000000	
17	ACC PROV DEPR & AMORT - DISTRIBUTION ACCT 368	(121,340)	(121,340)	1.000000	
18	ACC PROV DEPR & AMORT - DISTRIBUTION ACCT 369	(78,661)	(78,661)	1.000000	
19	ACC PROV DEPR & AMORT - DISTRIBUTION ACCT 370	(47,407)	(47,216)	0.995969	
20	ACC PROV DEPR & AMORT - DISTRIBUTION ACCT 370 - ECCR	21,182	21,182	1.000000	
21	ACC PROV DEPR & AMORT - DISTRIBUTION ACCT 371 - ECCR	125	125	1.000000	
22	ACC PROV DEPR & AMORT - DISTRIBUTION ACCT 373	(13,104)	(13,104)	1.000000	
23	ACCUM PROVISION DEPRECIATION - DISTRIBUTION	(573,361)	(573,189)	0.999700	
24					
25	ACCUM PROVISION DEPRECIATION - GENERAL				
26					
27	ACC PROV DEPR & AMORT - GENERAL PLANT STRUCTURES	(33,863)	(33,786)	0.997716	
28	ACC PROV DEPR & AMORT - GENERAL PLANT TRANSPORT EQUIP	(27,987)	(27,923)	0.997716	
29	ACC PROV DEPR & AMORT - GENERAL PLT OTH (EXCL ECCR)	(53,789)	(53,666)	0.997716	
30	ACC PROV DEPR & AMORT - GENERAL PLT OTH - ECRC	379	368	0.972343	
31	ACC PROV DEPR & AMORT - PROPERTY UNDER CAPITAL LEASES	(100,303)	(100,073)	0.997716	
32	ACCUM PROVISION DEPRECIATION - GENERAL	(215,563)	(215,080)	0.997761	
33					
34	ACCUM PROVISION DEPRECIATION	(1,722,320)	(1,714,563)	0.995496	
35					

2023 SUBSEQUENT YEAR ADJUSTMENT

FLORIDA PUBLIC SERVICE COMMISSION COMPANY: GULF POWER COMPANY DOCKET NO.: 20210015-EI	EXPLANATION Provide a development of jurisdictional separation factors for rate base for the test year and the most recent historical year. (\$000)	Type of Data Shown: _ Projected Test Year Ended: __/__/__ _ Prior Year Ended: __/__/__ _ Historical Test Year Ended: __/__/__ X Proj. Subsequent Yr Ended: 12/31/23 Witness: Scott R. Bores, Tara B. DuBose Liz Fuentes
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	(1)	(2)	(3)	(4)
Line No.	DESCRIPTION	TOTAL COMPANY (1)	FPSC JURISDICTIONAL	JURISDICTIONAL FACTOR
1	WORKING CAPITAL ASSETS			
2				
3	ACCRUED UTILITY REVENUES - FERC	(7)	0	0.000000
4	ACCRUED UTILITY REVENUES - FPSC	66,225	66,225	1.000000
5	ACCTS RECEIV FROM ASSOCIATED COMPANIES	796	792	0.995473
6	ACCUM PROVISION FR UNCOLLECTIBLE ACCTS	(780)	(780)	1.000000
7	ALLOWANCE INVENTORY	6,300	6,126	0.972343
8	CASH	6,398	6,369	0.995473
9	CUSTOMER ACCOUNTS RECEIVABLE	82,834	82,834	1.000000
10	FUEL STOCK	25,097	25,097	1.000000
11	MISC CUR & ACC ASSTS - JOB ACCT OTHER	9,090	9,049	0.995473
12	MISC DEF DEBITS - 2021 RATE CASE	1,067	1,067	1.000000
13	MISC DEF DEBITS - DEFERRED PENSION DEBIT	31,567	31,495	0.997716
14	MISC DEF DEBITS - OTHER	39,149	38,972	0.995473
15	MISC DEF DEBITS - STORM MAINT - OFFSET	(522,046)	(516,738)	0.989832
16	MISC DEF DEBITS - STORM MAINTENANCE	522,048	516,740	0.989832
17	Misc Def Debits SPC Funds - SFAS158 - LIFE	3,657	3,641	0.995473
18	OPERATING LEASES - REG ASSET	49,693	49,693	1.000000
19	OTH ACCTS REC - EMPLOYEE LOAN	5	5	0.997716
20	OTH ACCTS REC - MISCELLANEOUS	9,900	9,856	0.995473
21	OTHER REG ASSETS - ARO ASSETS	79,784	79,602	0.997716
22	OTHER REG ASSETS - GULF LANDFILL/ASHPOND - ECRC	90,137	87,644	0.972343
23	OTHER REG ASSETS - OTHER	83,630	83,252	0.995473
24	OTHER REG ASSETS - STORM DEFERRED - A03	144,754	0	0.000000
25	OTHER REG ASSETS - UNDERRECOVERED CAP COSTS	6,806	6,806	1.000000
26	OTHER REG ASSETS - UNDERRECOVERED CONSERVATION COSTS	149	149	1.000000
27	OTHER REG ASSETS - UNDERRECOVERED ECRC COSTS	2,438	2,438	1.000000
28	OTHER REG ASSETS - UNDERRECOVERED FUEL COST - FERC	58	0	0.000000
29	OTHER REG ASSETS - UNDERRECOVERED FUEL COSTS - FPSC	2,026	2,026	1.000000
30	PLANT MATERIALS & OPERATING SUPPLIES	84,682	83,821	0.989832
31	PREPAYMENTS - GENERAL	6,722	6,691	0.995473
32	PREPAYMENTS - INTEREST PAPER & DEBT	2,154	2,132	0.989832
33	RENTS RECEIVABLE	889	885	0.995473

2023 SUBSEQUENT YEAR ADJUSTMENT

FLORIDA PUBLIC SERVICE COMMISSION COMPANY: GULF POWER COMPANY DOCKET NO.: 20210015-EI	EXPLANATION Provide a development of jurisdictional separation factors for rate base for the test year and the most recent historical year. (\$000)	Type of Data Shown: _ Projected Test Year Ended: _/_/_ _ Prior Year Ended: _/_/_ _ Historical Test Year Ended: _/_/_ X Proj. Subsequent Yr Ended: 12/31/23 Witness: Scott R. Bores, Tara B. DuBose Liz Fuentes
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	(1)	(2)	(3)	(4)
Line No.	DESCRIPTION	TOTAL COMPANY (1)	FPSC JURISDICTIONAL	JURISDICTIONAL FACTOR
1	STORES EXPENSE	671	664	0.989832
2	UNRECOVERED PLANT & REGULATORY COSTS	24,503	24,392	0.995473
3	UNRECOVERED PLANT & REGULATORY COSTS - ECRC	13,518	13,144	0.972343
4	WORKING CAPITAL ASSETS	873,916	724,089	0.828556
5				
6	WORKING CAPITAL LIABILITIES			
7				
8	ACC MISC OPER PROV - DEFERRED COMPENSATION	(12,197)	(12,169)	0.997716
9	ACC PROV PENS & BENEFITS - SFAS 158	(1,070)	(1,068)	0.997716
10	ACCTS PAY - GENERAL	(61,880)	(61,600)	0.995473
11	ACCTS PAYABLE - ASSOCIATED COMPANIES	(21,834)	(21,735)	0.995473
12	ACCUM PROV INJURIES & DAMAGES - WORKERS COMPENSATION	(3,600)	(3,592)	0.997716
13	ACCUM PROV PEN/BENFS-POST RETIREMENT BENEFITS	(462)	(461)	0.997716
14	ACCUM PROV PROPERTY INSUR - OFFSET - STORM DEFERRED - A03	(144,754)	0	0.000000
15	ACCUM PROVISION FOR PROPERTY INSURANCE	112,524	112,524	1.000000
16	DEFERRED GAINS FUTURE USE	(50)	(49)	0.995473
17	INTEREST ACCRUED ON CUSTOMER DEPOSITS	(555)	(555)	1.000000
18	INTEREST ACCRUED ON LONG - TERM DEBT	(10,476)	(10,429)	0.995473
19	MISC CURR & ACC LIAB - JOBBING ACCOUNTS ADVANCED	(50)	(50)	0.995473
20	MISC CURR & ACC LIAB - MISCELLANEOUS - FERC	(91)	0	0.000000
21	MISC CURR & ACC LIAB - OTHER	(63,018)	(62,732)	0.995473
22	MISC CURR & ACC LIAB - POLE ATTCH RENT - PHONE	(1,022)	(1,022)	1.000000
23	OTHER DEFD CREDITS - Deferred Transmission Credit	(9,275)	(9,040)	0.974649
24	OTHER DEFD CREDITS - GULF LANDFILL/ASHPOND - ECRC	(16,347)	(15,894)	0.972343
25	OTHER DEFD CREDITS - INCOME TAX PAYABLE - FIN48	(173)	(172)	0.995473
26	OTHER DEFD CREDITS - OTHER	(43,560)	(43,363)	0.995473
27	OTHER NON CURRENT LIABILITY - ARO LIABILITY	(149,210)	(148,870)	0.997716
28	OTHER REG LIAB - ARO LIABILITY	36,494	36,411	0.997716
29	OTHER REG LIAB - DEFERD GAIN LAND SALES - PIS	(100)	(100)	0.995473
30	OTHER REG LIAB - OVERRECOVERED ECCR REVENUES	(29)	(29)	1.000000
31	OTHER REG LIAB - OVERRECOVERED ENVIRONMENTAL REVENUES	(768)	(768)	1.000000
32	OTHER REG LIAB - OVERRECOVERED FUEL REVENUES FERC	(11)	0	0.000000

2023 SUBSEQUENT YEAR ADJUSTMENT

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:

_ Projected Test Year Ended: __/__/

_ Prior Year Ended: __/__/

_ Historical Test Year Ended: __/__/

X Proj. Subsequent Yr Ended: 12/31/23

Witness: Scott R. Bores, Tara B. DuBose

Liz Fuentes

COMPANY: GULF POWER COMPANY

DOCKET NO.: 20210015-EI

(\$000)

Line No.	DESCRIPTION	(1)	(2)	(3)	(4)
		TOTAL COMPANY (1)	FPSC JURISDICTIONAL	JURISDICTIONAL FACTOR	
1	OTHER REG LIAB - OVERRECOVERED FUEL REVENUES FPSC	(391)	(391)	1.000000	
2	OTHER REG LIAB - OVERRECOVERED SPPC REVENUES	(509)	(509)	1.000000	
3	TAX COLLECTIONS PAYABLE	(6,054)	(6,027)	0.995473	
4	TAXES ACCRUED - CITY & COUNTY REAL & PERSONAL PROPERTY	(23,044)	(22,767)	0.987995	
5	TAXES ACCRUED - FEDERAL INCOME TAXES	17,435	17,356	0.995473	
6	TAXES ACCRUED - OTHER	(947)	(943)	0.995473	
7	TAXES ACCRUED - REVENUE TAXES	(8,449)	(8,449)	1.000000	
8	TAXES ACCRUED - STATE INCOME TAXES	147	147	0.995473	
9	WORKING CAPITAL LIABILITIES	(413,325)	(266,345)	0.644396	
10					
11	TOTAL WORKING CAPITAL	460,590	457,743	0.993818	
12					
13	TOTAL RATE BASE	7,091,564	6,990,949	0.985812	
14					
15					
16	NOTE:				
17	(1) AMOUNTS EXCLUDE NON-UTILITY BALANCES				
18					
19					
20					
21	NOTE: TOTALS MAY NOT ADD DUE TO ROUNDING.				
22					
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FLORIDA PUBLIC SERVICE COMMISSION

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

Type of Data Shown:
 _ Projected Test Year Ended: / /
 _ Prior Year Ended: / /
 _ Historical Test Year Ended: / /
 X Proj. Subsequent Yr Ended: 12/31/23

COMPANY: GULF POWER COMPANY

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	Account/Sub-account Title	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>INTANGIBLE PLANT</u>							
2		Intangible Plant	Various	211,993	12,785	0	0	224,778	218,845
3		TOTAL INTANGIBLE PLANT		211,993	12,785	0	0	224,778	218,845
4									
5		<u>STEAM GENERATION</u>							
6		Crist Common	4.0	403,577	6,779	(232)	0	410,124	407,097
7		Crist Unit 4	4.0	38,752	373	(317)	0	38,808	38,791
8		Crist Unit 5	4.0	44,279	419	(413)	0	44,286	44,283
9		Crist Unit 6	4.0	244,136	13,278	(9,618)	0	247,796	243,431
10		Crist Unit 7	4.0	290,997	3,624	(164)	0	294,457	293,199
11		Daniel Common	3.0	385,927	11,665	(840)	0	396,752	391,703
12		Daniel Unit 1	3.0	198,124	0	(1,159)	0	196,965	197,544
13		Daniel Unit 2	3.0	153,164	0	(647)	0	152,518	152,841
14		Scherer Common	2.2	102,069	5,146	(123)	0	107,093	104,717
15		Scherer Unit 3	2.2	304,053	0	(1,458)	0	302,595	303,324
16		Other Steam Generation	3.5	14,967	2,420	0	0	17,387	16,048
17		TOTAL STEAM PRODUCTION		2,180,046	43,705	(14,970)	0	2,208,780	2,192,976
18									
19		<u>OTHER GENERATION</u>							
20		Pea Ridge Units 1, 2, & 3	11.5	11,733	0	(93)	0	11,641	11,687
21		Perdido LFG Units 1 & 2	7.3	5,210	0	(3)	0	5,206	5,208
22		Smith Unit 3	4.7	267,206	41,372	(2,385)	0	306,193	290,690
23		Smith Unit A - Peaker	6.3	11,457	0	(0)	0	11,457	11,457
24		Smith Common	4.7	170,682	248	(32)	0	170,898	170,854
25		Crist CT	2.9	511,788	0	0	0	511,788	511,788
26		Blue Indigo Solar	2.9	88,890	0	0	0	88,890	88,890
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	637	250	0	0	887	760
30		TOTAL OTHER PRODUCTION		1,259,327	41,870	(2,514)	0	1,298,683	1,283,057
31									
32		<u>TRANSMISSION</u>							
33		Transmission	3.2	916,841	313,677	(2,299)	0	1,228,219	1,068,365
34		North Florida Reliability Connection	3.2	516,543	0	0	0	516,543	516,543
35	353	Station Equipment	2.8	253,055	0	(2,122)	0	250,934	251,995
36		TOTAL TRANSMISSION		1,686,440	313,677	(4,421)	0	1,995,695	1,836,903
37									
38		<u>DISTRIBUTION SUBSTATION</u>							
39	361	Structures & Improvement	1.9	36,125	432	(90)	0	36,467	36,303
40	362	Station Equipment	3.1	269,618	2,266	(2,435)	0	269,449	269,569
41		TOTAL DISTRIBUTION SUBSTATION		305,744	2,698	(2,525)	0	305,916	305,872
42									

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

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)

(\$000 WHERE APPLICABLE)

Type of Data Shown:
 _ Projected Test Year Ended: __/__/__
 _ Prior Year Ended: __/__/__
 _ Historical Test Year Ended: __/__/__
 X Proj. Subsequent Yr Ended: 12/31/23

Witness: Scott R. Bores

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	
Line No.	Account / Sub-account Number	Account/Sub-account Title	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	199,318	6,376	(1,237)	0	204,458	201,818
3	365	Overhead Conductors & Devices	3.0	269,074	36,931	(1,711)	0	304,295	286,281
4	366	Underground Conduit	2.9	17,494	5,533	(7)	0	23,020	20,196
5	367	UG Conductors & Devices	2.4	277,000	25,790	(947)	0	301,844	289,140
6	368	Line Transformers	3.4	416,191	45,978	(4,675)	0	457,495	436,340
7	369	Services	2.9	168,577	12,884	(353)	0	181,108	174,702
8	370	Meters	6.2	73,900	2,053	(833)	0	75,120	74,487
9	373	Street Lighting & Signal Systems	4.1	89,816	14,788	(5,294)	0	99,310	94,401
10	363	Other Distribution Line	3.4	71,393	32,820	0	0	104,213	87,359
11		TOTAL DISTRIBUTION LINE		1,582,763	183,154	(15,055)	0	1,750,862	1,664,725
12									
13		TOTAL DISTRIBUTION		1,888,507	185,852	(17,580)	0	2,056,778	1,970,598
14									
15		<u>GENERAL PLANT - BUILDING</u>	2.0	88,592	0	(1,027)	0	87,564	88,078
16									
17		<u>GENERAL PLANT - EQUIPMENT</u>	7.2	123,658	7,441	(845)	0	130,254	127,754
18									
19		<u>GENERAL PLANT - TRANSPORTATION</u>	10.1	42,825	7,144	(2,762)	0	47,206	45,075
20									
21		TOTAL GENERAL PLANT		255,075	14,584	(4,635)	0	265,025	260,907
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		7,772,124	612,472	(44,120)	0	8,340,476	8,054,022
29									
30		NON-DEPRECIABLE PROPERTY		102,777	24,946	(1)	0	127,722	116,753
31									
32		TOTAL PLANT BALANCE		7,874,902	637,418	(44,121)	0	8,468,198	8,170,775
33									

NOTE: TOTALS MAY NOT ADD DUE TO ROUNDING.

(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.

(2) AMOUNTS INCLUDE NON-UTILITY PLANT

FLORIDA PUBLIC SERVICE COMMISSION

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

Type of Data Shown:
 _ Projected Test Year Ended: / /
 _ Prior Year Ended: / /
 _ Historical Test Year Ended: / /
 X Proj. Subsequent Yr Ended: 12/31/23

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-22	Month Plant Balance Jan-23	Month Plant Balance Feb-23	Month Plant Balance Mar-23	Month Plant Balance Apr-23	Month Plant Balance May-23	Month Plant Balance Jun-23	Month Plant Balance Jul-23	Month Plant Balance Aug-23	Month Plant Balance Sep-23	Month Plant Balance Oct-23	Month Plant Balance Nov-23	Month Plant Balance Dec-23	13-Month Average
1		<u>INTANGIBLE PLANT</u>														
2		Intangible Plant	211,993	213,432	214,759	215,984	217,120	218,173	219,153	220,160	221,098	221,973	222,794	223,565	224,778	218,845
3		TOTAL INTANGIBLE PLANT	211,993	213,432	214,759	215,984	217,120	218,173	219,153	220,160	221,098	221,973	222,794	223,565	224,778	218,845
4																
5		<u>STEAM GENERATION</u>														
6		Crist Common	403,577	404,310	404,984	405,584	406,121	406,702	407,263	407,779	408,271	408,723	409,175	409,646	410,124	407,097
7		Crist Unit 4	38,752	38,749	38,745	38,779	38,842	38,895	38,939	38,704	38,734	38,758	38,779	38,795	38,808	38,791
8		Crist Unit 5	44,279	44,245	44,211	44,218	44,260	44,289	44,309	44,319	44,323	44,321	44,313	44,302	44,286	44,283
9		Crist Unit 6	244,136	244,179	244,212	236,027	238,338	240,355	242,048	243,469	244,663	245,664	246,503	247,207	247,796	243,431
10		Crist Unit 7	290,997	291,562	292,035	292,475	292,886	293,228	293,514	293,753	293,951	294,116	294,252	294,365	294,457	293,199
11		Daniel Common	385,927	387,071	388,141	389,156	390,119	391,038	391,925	392,780	393,609	394,420	395,211	395,986	396,752	391,703
12		Daniel Unit 1	198,124	198,027	197,931	197,834	197,737	197,641	197,544	197,448	197,351	197,255	197,158	197,061	196,965	197,544
13		Daniel Unit 2	153,164	153,111	153,057	153,003	152,949	152,895	152,841	152,787	152,733	152,679	152,625	152,571	152,518	152,841
14		Scherer Common	102,069	102,578	103,060	103,520	103,961	104,387	104,799	105,201	105,593	105,977	106,354	106,726	107,093	104,717
15		Scherer Unit 3	304,053	303,931	303,810	303,688	303,567	303,445	303,324	303,202	303,081	302,959	302,838	302,716	302,595	303,324
16		Other Steam Generation	14,967	15,083	15,224	15,386	15,567	15,762	15,969	16,187	16,415	16,649	16,890	17,136	17,387	16,048
17		TOTAL STEAM PRODUCTION	2,180,046	2,182,845	2,185,409	2,179,671	2,184,347	2,188,637	2,192,476	2,195,631	2,198,723	2,201,520	2,204,098	2,206,510	2,208,780	2,192,976
18																
19		<u>OTHER GENERATION</u>														
20		Pea Ridge Units 1 through 3	11,733	11,726	11,718	11,710	11,703	11,695	11,687	11,679	11,672	11,664	11,656	11,648	11,641	11,687
21		Perdido LFG Units 1 and 2	5,210	5,209	5,209	5,209	5,209	5,208	5,208	5,208	5,208	5,207	5,207	5,207	5,206	5,208
22		Smith Unit 3	267,206	266,542	267,017	278,734	287,265	292,484	296,905	300,004	302,241	303,802	304,907	305,669	306,193	290,690
23		Smith Unit A - Peaker	11,457	11,457	11,457	11,457	11,457	11,457	11,457	11,457	11,457	11,457	11,457	11,457	11,457	11,457
24		Smith Common	170,682	170,756	170,806	170,841	170,864	170,879	170,889	170,895	170,898	170,900	170,900	170,899	170,898	170,854
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	88,890	88,890	88,890	88,890	88,890	88,890	88,890	88,890	88,890	88,890	88,890	88,890	88,890	88,890
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	637	657	676	696	715	735	757	779	802	825	846	867	887	760
30		TOTAL OTHER PRODUCTION	1,259,327	1,258,748	1,259,284	1,271,047	1,279,613	1,284,859	1,289,303	1,292,423	1,294,678	1,296,255	1,297,374	1,298,148	1,298,683	1,283,057
31																
32		<u>TRANSMISSION</u>														
33		Transmission	916,841	929,799	943,786	959,098	975,569	992,987	1,108,132	1,127,029	1,146,487	1,166,497	1,186,861	1,207,443	1,228,219	1,068,365
34		North Florida Resiliency Connection	516,543	516,543	516,543	516,543	516,543	516,543	516,543	516,543	516,543	516,543	516,543	516,543	516,543	516,543
35	353	Station Equipment	253,055	252,879	252,702	252,525	252,348	252,171	251,995	251,818	251,641	251,464	251,287	251,110	250,934	251,995
36		TOTAL TRANSMISSION	1,686,440	1,699,221	1,713,031	1,728,166	1,744,460	1,761,702	1,876,670	1,895,389	1,914,671	1,934,504	1,954,691	1,975,096	1,995,695	1,836,903

FLORIDA PUBLIC SERVICE COMMISSION

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

Type of Data Shown:
 _ Projected Test Year Ended: / /
 _ Prior Year Ended: / /
 _ Historical Test Year Ended: / /
 X Proj. Subsequent Yr Ended: 12/31/23

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-22	Month Plant Balance Jan-23	Month Plant Balance Feb-23	Month Plant Balance Mar-23	Month Plant Balance Apr-23	Month Plant Balance May-23	Month Plant Balance Jun-23	Month Plant Balance Jul-23	Month Plant Balance Aug-23	Month Plant Balance Sep-23	Month Plant Balance Oct-23	Month Plant Balance Nov-23	Month Plant Balance Dec-23	13-Month Average
1		<u>DISTRIBUTION SUBSTATION</u>														
2	361	Structures & Improvement	36,125	36,156	36,191	36,227	36,270	36,297	36,323	36,340	36,352	36,375	36,394	36,423	36,467	36,303
3	362	Station Equipment	269,618	269,613	269,635	269,661	269,722	269,702	269,675	269,598	269,499	269,456	269,392	269,379	269,449	269,569
4		TOTAL DISTRIBUTION SUBSTATION	305,744	305,768	305,826	305,888	305,991	305,999	305,999	305,938	305,851	305,831	305,786	305,801	305,916	305,872
5																
6		<u>DISTRIBUTION LINE FACILITIES</u>														
7	364	Poles, Towers & Fixtures	199,318	199,626	200,002	200,408	200,827	201,260	201,741	202,242	202,751	203,225	203,671	204,107	204,458	201,818
8	365	Overhead Conductors & Devices	269,074	271,313	273,945	276,748	279,633	282,591	285,836	289,189	292,593	295,792	298,829	301,811	304,295	286,281
9	366	Underground Conduit	17,494	17,850	18,265	18,706	19,159	19,623	20,130	20,653	21,184	21,684	22,159	22,627	23,020	20,196
10	367	UG Conductors & Devices	277,000	278,584	280,443	282,422	284,457	286,543	288,829	291,192	293,589	295,844	297,985	300,088	301,844	289,140
11	368	Line Transformers	416,191	418,766	421,831	425,109	428,489	431,959	435,786	439,749	443,774	447,546	451,114	454,615	457,495	436,340
12	369	Services	168,577	169,378	170,317	171,315	172,342	173,395	174,547	175,737	176,945	178,081	179,161	180,221	181,108	174,702
13	370	Meters	73,900	73,963	74,048	74,142	74,241	74,344	74,463	74,587	74,715	74,832	74,939	75,043	75,120	74,487
14	373	Street Lighting & Signal Systems	89,816	90,328	90,998	91,737	92,508	93,308	94,223	95,182	96,161	97,058	97,890	98,700	99,310	94,401
15		Minor Distribution Line	71,393	73,688	75,966	78,236	80,504	82,964	86,240	89,931	93,807	96,983	99,650	102,093	104,213	87,359
16		TOTAL DISTRIBUTION LINE	1,582,763	1,593,496	1,605,816	1,618,823	1,632,160	1,645,987	1,661,794	1,678,462	1,695,519	1,711,045	1,725,397	1,739,306	1,750,862	1,664,725
17																
18		TOTAL DISTRIBUTION	1,888,507	1,899,265	1,911,642	1,924,711	1,938,152	1,951,986	1,967,793	1,984,400	2,001,370	2,016,876	2,031,183	2,045,107	2,056,778	1,970,598
19																
20		<u>GENERAL PLANT - BUILDING</u>	88,592	88,506	88,421	88,335	88,249	88,164	88,078	87,993	87,907	87,821	87,736	87,650	87,564	88,078
21																
22		<u>GENERAL PLANT - EQUIPMENT</u>	123,658	124,735	125,660	126,460	127,147	127,741	128,253	128,699	129,086	129,422	129,714	129,969	130,254	127,754
23																
24		<u>GENERAL PLANT - TRANSPORTATION</u>	42,825	43,291	43,688	44,057	44,401	44,755	45,117	45,493	45,881	46,192	46,438	46,628	47,206	45,075
25																
26		TOTAL GENERAL PLANT	255,075	256,533	257,769	258,851	259,798	260,659	261,448	262,185	262,874	263,436	263,888	264,247	265,025	260,907
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	7,772,124	7,800,780	7,832,631	7,869,166	7,914,226	7,956,752	8,097,579	8,140,924	8,184,150	8,225,300	8,264,765	8,303,411	8,340,476	8,054,022
33																
34		NON-DEPRECIABLE PROPERTY	102,777	105,212	107,756	110,379	113,018	115,623	117,971	120,094	121,976	123,645	125,131	126,483	127,722	116,753
35																
36		TOTAL PLANT BALANCE	7,874,902	7,905,992	7,940,387	7,979,545	8,027,244	8,072,375	8,215,550	8,261,019	8,306,126	8,348,945	8,389,896	8,429,894	8,468,198	8,170,775
37																
38		NOTE: TOTALS MAY NOT ADD DUE TO ROUNDING.														
39		(1) AMOUNTS INCLUDE NON-UTILITY PLANT														

DEPRECIATION RESERVE BALANCES BY ACCOUNT AND SUB-ACCOUNT

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide the depreciation reserve
balances for each account or sub-account to
which an individual depreciation rate is applied.
(Include Amortization/Recovery schedule amounts)
(\$000)

Type of Data Shown:
_ Projected Test Year Ended: _/~/_
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X Proj. Subsequent Yr Ended: 12/31/23

COMPANY: GULF POWER COMPANY

DOCKET NO.: 20210015-EI

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	34,755	19,856	0	0	54,611	44,551
3		TOTAL INTANGIBLE PLANT	34,755	19,856	0	0	54,611	44,551
4								
5		<u>STEAM GENERATION</u>						
6		Crist Common	(70,713)	17,245	(232)	(1,384)	(55,084)	(62,889)
7		Crist Unit 4	21,251	1,552	(317)	(248)	22,237	21,697
8		Crist Unit 5	18,218	1,771	(413)	(280)	19,297	18,692
9		Crist Unit 6	(25,425)	9,729	(9,618)	(8,674)	(33,988)	(34,233)
10		Crist Unit 7	10,391	11,730	(164)	(293)	21,662	15,948
11		Daniel Common	106,789	12,016	(840)	(2,020)	115,946	111,345
12		Daniel Unit 1	87,314	5,954	(1,159)	0	92,110	89,715
13		Daniel Unit 2	78,180	4,609	(647)	0	82,143	80,163
14		Scherer Common	31,214	2,595	(123)	(223)	33,463	32,330
15		Scherer Unit 3	138,129	6,770	(1,458)	0	143,440	140,787
16		Other Steam Generation	6,257	237	(0)	(210)	6,284	6,264
17		TOTAL STEAM PRODUCTION	401,606	74,207	(14,970)	(13,333)	447,510	419,820
18								
19		<u>OTHER GENERATION</u>						
20		Pea Ridge Units 1 through 3	16,414	1,344	(93)	0	17,665	17,040
21		Perdido LFG Units 1 and 2	3,690	380	(3)	0	4,067	3,879
22		Smith Unit 3	(6,890)	13,698	(2,385)	(9,795)	(5,371)	(9,374)
23		Smith Unit A - Peaker	9,552	722	(0)	0	10,273	9,912
24		Smith Common	58,058	8,048	(32)	0	66,073	62,065
25		Crist CT	20,240	14,856	0	0	35,096	27,668
26		Blue Indigo Solar	6,967	2,578	0	0	9,545	8,256
27		Blue Springs Solar	2,793	2,681	0	0	5,474	4,134
28		Cotton Creek Solar	2,999	2,879	0	0	5,877	4,438
29		Minor Other Production	30	30	0	0	60	44
30		TOTAL OTHER PRODUCTION	113,852	47,215	(2,514)	(9,795)	148,759	128,062
31								
32		<u>TRANSMISSION</u>						
33		Transmission	166,720	35,492	(2,299)	(4,409)	195,504	180,067
34		North Florida Resiliency Connection	8,966	16,582	0	0	25,548	17,257
35	353	Station Equipment	63,727	6,993	(2,122)	0	68,598	66,167
36		TOTAL TRANSMISSION	239,413	59,067	(4,421)	(4,409)	289,649	263,490
37								
38		<u>DISTRIBUTION SUBSTATION</u>						
39	361	Structures & Improvement	10,727	690	(90)	(20)	11,306	11,016
40	362	Station Equipment	72,786	8,357	(2,435)	(105)	78,603	75,696
41		TOTAL DISTRIBUTION SUBSTATION	83,513	9,047	(2,525)	(125)	89,909	86,713

DEPRECIATION RESERVE BALANCES BY ACCOUNT AND SUB-ACCOUNT

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide the depreciation reserve
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(Include Amortization/Recovery schedule amounts)
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X Proj. Subsequent Yr Ended: 12/31/23

COMPANY: GULF POWER COMPANY

DOCKET NO.: 20210015-EI

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	97,668	8,678	(1,237)	(419)	104,691	101,155
3	365	Overhead Conductors & Devices	51,210	8,587	(1,711)	(2,427)	55,661	53,314
4	366	Underground Conduit	460	222	(7)	(364)	312	375
5	367	UG Conductors & Devices	87,118	6,939	(947)	(1,695)	91,415	89,193
6	368	Line Transformers	117,930	14,834	(4,675)	(3,021)	125,068	121,340
7	369	Services	76,381	5,049	(353)	(847)	80,231	78,263
8	370	Meters	24,619	4,196	(833)	(135)	27,847	26,225
9	373	Street Lighting & Signal Systems	14,349	3,870	(5,294)	(972)	11,953	13,104
10		Other Distribution Line	2,216	2,982	0	0	5,198	3,616
11		TOTAL DISTRIBUTION LINE	471,951	55,358	(15,055)	(9,878)	502,375	486,586
12								
13		TOTAL DISTRIBUTION	555,463	64,404	(17,580)	(10,003)	592,284	573,298
14								
15		<u>GENERAL PLANT - BUILDING</u>	33,117	1,762	(1,027)	0	33,851	33,485
16								
17		<u>GENERAL PLANT - EQUIPMENT</u>	48,368	12,338	(845)	0	59,861	54,065
18								
19		<u>GENERAL PLANT - TRANSPORTATION</u>	27,091	4,618	(2,762)	0	28,947	27,987
20								
21		TOTAL GENERAL PLANT	108,577	18,717	(4,635)	0	122,659	115,537
22								
23		<u>OTHER ITEMS</u>						
24		Asset Retirement Obligation	37,293	2,335	0	0	39,629	38,461
25		Land Easements	86	0	0	0	86	86
26		Capital Leases	100,082	269	0	0	100,352	100,217
27		TOTAL OTHER ITEMS	137,461	2,605	0	0	140,066	138,763
28								
29		TOTAL DEPRECIABLE RESERVE BALANCE	1,591,127	286,072	(44,120)	(37,540)	1,795,539	1,683,523
30								
31		NON-DEPRECIABLE PROPERTY	72	0	(1)	4	74	73
32								
33		FOSSIL DISMANTLEMENT	48,553	658	0	(9,898)	39,313	43,911
34								
35		TOTAL PLANT RESERVE BALANCE	1,639,752	286,730	(44,121)	(47,434)	1,834,926	1,727,506
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.

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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 Balances Dec-22	Month Accum Depr Balances Jan-23	Month Accum Depr Balances Feb-23	Month Accum Depr Balances Mar-23	Month Accum Depr Balances Apr-23	Month Accum Depr Balances May-23	Month Accum Depr Balances Jun-23	Month Accum Depr Balances Jul-23	Month Accum Depr Balances Aug-23	Month Accum Depr Balances Sep-23	Month Accum Depr Balances Oct-23	Month Accum Depr Balances Nov-23	Month Accum Depr Balances Dec-23	13-Month Average
1		INTANGIBLE PLANT														
2		Intangible Plant	34,755	36,337	37,935	39,548	41,176	42,816	44,468	46,132	47,807	49,493	51,189	52,894	54,611	44,551
3		TOTAL INTANGIBLE PLANT	34,755	36,337	37,935	39,548	41,176	42,816	44,468	46,132	47,807	49,493	51,189	52,894	54,611	44,551
4																
5		STEAM GENERATION														
6		Crist Common	(70,713)	(69,423)	(68,130)	(66,753)	(65,375)	(64,261)	(62,960)	(61,594)	(60,290)	(58,921)	(57,664)	(56,390)	(55,084)	(62,889)
7		Crist Unit 4	21,251	21,377	21,502	21,501	21,505	21,630	21,756	21,610	21,736	21,861	21,986	22,112	22,237	21,697
8		Crist Unit 5	18,218	18,331	18,444	18,416	18,390	18,504	18,617	18,730	18,844	18,957	19,070	19,184	19,297	18,692
9		Crist Unit 6	(25,425)	(24,626)	(23,828)	(36,615)	(40,121)	(39,592)	(38,804)	(38,010)	(37,212)	(36,410)	(35,605)	(34,798)	(33,988)	(34,233)
10		Crist Unit 7	10,391	11,348	12,307	13,117	13,936	14,899	15,863	16,828	17,794	18,761	19,727	20,695	21,662	15,948
11		Daniel Common	106,789	107,542	108,297	109,047	109,808	110,570	111,328	112,095	112,864	113,628	114,401	115,176	115,946	111,345
12		Daniel Unit 1	87,314	87,715	88,116	88,516	88,917	89,317	89,716	90,116	90,515	90,914	91,313	91,711	92,110	89,715
13		Daniel Unit 2	78,180	78,511	78,842	79,173	79,503	79,834	80,164	80,494	80,824	81,154	81,484	81,813	82,143	80,163
14		Scherer Common	31,214	31,397	31,581	31,766	31,951	32,138	32,325	32,513	32,702	32,891	33,081	33,272	33,463	32,330
15		Scherer Unit 3	138,129	138,573	139,016	139,460	139,903	140,346	140,789	141,231	141,674	142,116	142,557	142,999	143,440	140,787
16		Other Steam Generation	6,257	6,256	6,256	6,256	6,257	6,258	6,260	6,262	6,265	6,269	6,273	6,278	6,284	6,264
17		TOTAL STEAM PRODUCTION	401,606	407,002	412,405	403,884	404,674	409,642	415,054	420,276	425,715	431,219	436,624	442,053	447,510	419,820
18																
19		OTHER GENERATION														
20		Pea Ridge Units 1 through 3	16,414	16,518	16,623	16,728	16,832	16,936	17,041	17,145	17,249	17,353	17,457	17,561	17,665	17,040
21		Perdido LFG Units 1 and 2	3,690	3,722	3,753	3,785	3,816	3,847	3,879	3,910	3,942	3,973	4,005	4,036	4,067	3,879
22		Smith Unit 3	(6,890)	(6,950)	(6,129)	(13,885)	(13,104)	(13,224)	(12,179)	(11,065)	(9,985)	(8,839)	(7,700)	(6,537)	(5,371)	(9,374)
23		Smith Unit A - Peaker	9,552	9,612	9,672	9,732	9,792	9,852	9,912	9,972	10,032	10,093	10,153	10,213	10,273	9,912
24		Smith Common	58,058	58,725	59,393	60,060	60,728	61,396	62,064	62,733	63,401	64,069	64,737	65,405	66,073	62,065
25		Crist CT	20,240	21,478	22,716	23,954	25,192	26,430	27,668	28,906	30,144	31,382	32,620	33,858	35,096	27,668
26		Blue Indigo Solar	6,967	7,182	7,396	7,611	7,826	8,041	8,256	8,471	8,685	8,900	9,115	9,330	9,545	8,256
27		Blue Springs Solar	2,793	3,016	3,240	3,463	3,687	3,910	4,134	4,357	4,580	4,804	5,027	5,251	5,474	4,134
28		Cotton Creek Solar	2,999	3,239	3,478	3,718	3,958	4,198	4,438	4,678	4,918	5,158	5,398	5,638	5,877	4,438
29		Minor Other Production	30	32	34	37	39	41	44	46	49	51	54	57	60	44
30		TOTAL OTHER PRODUCTION	113,852	116,574	120,177	115,204	118,766	121,429	125,257	129,153	133,015	136,944	140,866	144,811	148,759	128,062
31																
32		TRANSMISSION														
33		Transmission	166,720	168,672	170,646	172,655	174,716	176,864	179,200	181,795	184,441	187,121	189,866	192,664	195,504	180,067
34		North Florida Resiliency Connection	8,966	10,347	11,729	13,111	14,493	15,875	17,257	18,638	20,020	21,402	22,784	24,166	25,548	17,257
35	353	Station Equipment	63,727	64,135	64,543	64,950	65,357	65,764	66,170	66,575	66,981	67,385	67,790	68,194	68,598	66,167
36		TOTAL TRANSMISSION	239,413	243,154	246,918	250,716	254,566	258,502	262,626	267,009	271,442	275,909	280,440	285,024	289,649	263,490
37																
38		DISTRIBUTION SUBSTATION														
39	361	Structures & Improvement	10,727	10,775	10,823	10,870	10,918	10,967	11,015	11,064	11,114	11,162	11,211	11,259	11,306	11,016

FLORIDA PUBLIC SERVICE COMMISSION

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DOCKET NO.: 20210015-EI

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	(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 Balances Dec-22	Month Accum Depr Balances Jan-23	Month Accum Depr Balances Feb-23	Month Accum Depr Balances Mar-23	Month Accum Depr Balances Apr-23	Month Accum Depr Balances May-23	Month Accum Depr Balances Jun-23	Month Accum Depr Balances Jul-23	Month Accum Depr Balances Aug-23	Month Accum Depr Balances Sep-23	Month Accum Depr Balances Oct-23	Month Accum Depr Balances Nov-23	Month Accum Depr Balances Dec-23	13-Month Average
40	362	Station Equipment	72,786	73,273	73,755	74,238	74,717	75,206	75,692	76,183	76,673	77,156	77,644	78,126	78,603	75,696
41		TOTAL DISTRIBUTION SUBSTATION	83,513	84,048	84,578	85,108	85,635	86,173	86,707	87,247	87,787	88,319	88,856	89,386	89,909	86,713
1		<u>DISTRIBUTION LINE FACILITIES</u>														
2	364	Poles, Towers & Fixtures	97,668	98,250	98,832	99,416	100,001	100,583	101,150	101,718	102,288	102,878	103,473	104,070	104,691	101,155
3	365	Overhead Conductors & Devices	51,210	51,567	51,929	52,297	52,672	53,031	53,297	53,569	53,849	54,239	54,664	55,094	55,661	53,314
4	366	Underground Conduit	460	449	438	428	418	405	378	350	323	312	305	299	312	375
5	367	UG Conductors & Devices	87,118	87,472	87,828	88,188	88,552	88,903	89,189	89,477	89,771	90,139	90,531	90,926	91,415	89,193
6	368	Line Transformers	117,930	118,504	119,084	119,673	120,272	120,850	121,314	121,786	122,269	122,889	123,554	124,226	125,068	121,340
7	369	Services	76,381	76,697	77,014	77,334	77,656	77,973	78,257	78,543	78,833	79,160	79,500	79,841	80,231	78,263
8	370	Meters	24,619	24,887	25,155	25,424	25,692	25,961	26,224	26,487	26,751	27,022	27,294	27,567	27,847	26,225
9	373	Street Lighting & Signal Systems	14,349	14,145	13,942	13,742	13,545	13,340	13,099	12,859	12,623	12,431	12,252	12,076	11,953	13,104
10	363	Other Distribution Line	2,216	2,422	2,635	2,855	3,081	3,314	3,554	3,805	4,067	4,338	4,618	4,905	5,198	3,616
11		TOTAL DISTRIBUTION LINE	471,951	474,392	476,857	479,357	481,889	484,360	486,463	488,597	490,774	493,407	496,191	499,004	502,375	486,586
12																
13		TOTAL DISTRIBUTION	555,463	558,441	561,434	564,465	567,524	570,533	573,170	575,844	578,561	581,726	585,046	588,390	592,284	573,298
14																
15		<u>GENERAL PLANT - BUILDING</u>	33,117	33,179	33,241	33,302	33,364	33,425	33,486	33,548	33,609	33,669	33,730	33,791	33,851	33,485
16																
17		<u>GENERAL PLANT - EQUIPMENT</u>	48,368	49,295	50,230	51,172	52,121	53,075	54,034	54,997	55,964	56,934	57,907	58,883	59,861	54,065
18																
19		<u>GENERAL PLANT - TRANSPORTATION</u>	27,091	27,229	27,371	27,515	27,663	27,813	27,967	28,123	28,283	28,445	28,610	28,777	28,947	27,987
20																
21		TOTAL GENERAL PLANT	108,577	109,703	110,841	111,990	113,147	114,313	115,487	116,667	117,855	119,048	120,247	121,450	122,659	115,537
22																
23		<u>OTHER ITEMS</u>														
24		Asset Retirement Obligation	37,293	37,488	37,683	37,877	38,072	38,266	38,461	38,656	38,850	39,045	39,239	39,434	39,629	38,461
25		Land Easements	86	86	86	86	86	86	86	86	86	86	86	86	86	86
26		Capital Leases	100,082	100,105	100,127	100,150	100,172	100,194	100,217	100,239	100,262	100,284	100,307	100,329	100,352	100,217
27		TOTAL OTHER ITEMS	137,461	137,678	137,895	138,112	138,329	138,546	138,763	138,981	139,198	139,415	139,632	139,849	140,066	138,763
28																
29		TOTAL DEPRECIABLE RESERVE BALANC	1,591,127	1,608,888	1,627,606	1,623,919	1,638,182	1,655,783	1,674,826	1,694,061	1,713,593	1,733,753	1,754,044	1,774,471	1,795,539	1,683,523
30																
31		NON-DEPRECIABLE PROPERTY	72	72	72	72	72	73	73	73	73	73	74	74	74	73
32																
33		FOSSIL DISMANTLEMENT	48,553	47,788	47,008	46,229	45,450	44,671	43,892	43,113	42,334	41,582	40,831	40,079	39,313	43,911
34																
35		TOTAL PLANT RESERVE BALANCE	1,639,752	1,656,748	1,674,686	1,670,220	1,683,705	1,700,526	1,718,791	1,737,247	1,756,000	1,775,409	1,794,948	1,814,624	1,834,926	1,727,506

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

__ Prior Year Ended: __/__/__

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)	Subsequent Year Minus One Year 12/31/2022	Subsequent Year 12/31/2023	Subsequent Year Plus One 12/31/2024	Most Recent Calendar Year 12/31/2020
1	ADDITIONS				
2	Large Scale Solar Projects	0	0	0	92,946
3	Plant Crist Gas Conversion & Capacity Additions ⁽¹⁾	18,082	17,523	9,254	183,481
4	North Florida Resiliency Connection	554,174	0	0	0
5	Major Transmission Projects ⁽¹⁾	109,162	97,289	10	0
6	Customer Service System Modernization	0	0	0	100,645
7	Underground Network Modernization ⁽¹⁾	78,153	536	0	11
8	All Other Additions	371,454	522,070	641,638	234,268
9					
10	TOTAL ADDITIONS ⁽²⁾	<u>1,131,025</u>	<u>637,418</u>	<u>650,903</u>	<u>611,352</u>
11					
12	RETIREMENTS				
13	Plant Crist Coal Assets	0	0	0	(689,226)
14	Plant Daniel	0	0	(781,149)	0
15	All Other Retirements	(63,566)	(44,121)	(107,941)	(71,490)
16					
17	TOTAL RETIREMENTS	<u>(63,566)</u>	<u>(44,121)</u>	<u>(889,090)</u>	<u>(760,716)</u>
18					
19	TOTAL NET ADDITIONS	<u>1,067,459</u>	<u>593,297</u>	<u>(238,187)</u>	<u>(149,365)</u>
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
COMPANY: GULF POWER COMPANY

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 ___/___/___
 Prior Year Ended ___/___/___
 Historical Test Year Ended ___/___/___
 Projected Subsequent Year Ended 12/31/2023

DOCKET NO.: 20210015-EI

Witness: Scott R. Bores, Matthew Valle

(A)	(B)
Line No. Preliminary Engineering Growth Classification	Amount (000)
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
13	\$ <u>0</u>
14	
15	
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:

Projected Test Year Ended: __/__/__

Prior Year Ended: __/__/__

Historical Test Year Ended: __/__/__

Projected Subsequent Year Ended: 12/31/2023

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		All Other Intangible Plant	10,856				Various	Various			9,889	0.997716	9,867
3		TOTAL INTANGIBLE PLANT	10,856								9,889		9,867
4													
5		STEAM PRODUCTION											
6		All Other Steam Production	17,259				Various	Various			22,300	0.991087	22,101
7		TOTAL STEAM PRODUCTION	17,259								22,300		22,101
8													
9		NUCLEAR PRODUCTION											
10		All Other Nuclear Production											
11		TOTAL NUCLEAR PRODUCTION											
12													
13		OTHER PRODUCTION											
14		All Other Production	1,322				Various	Various			7,465	0.975884	7,285
15		TOTAL OTHER PRODUCTION	1,322								7,465		7,285
16													
17		DISTRIBUTION											
18		All Other Distribution Plant	10,486				Various	Various			11,953	1.000000	11,953
19		TOTAL DISTRIBUTION PLANT	10,486								11,953		11,953
20													
21		TRANSMISSION											
22	UTRN.00022067.06	Major Transmission Project - Argyle to Santa Rosa	-	-	96,911	96,911	Jan-21	Jun-23	100.00%	2,052	36,470	0.978706	35,694
23		All Other Transmission	120,254				Various	Various			105,602	0.978706	103,353
24		TOTAL TRANSMISSION PLANT	120,254		96,911	96,911				2,052	142,072		139,047
25													
26		GENERAL											
27		All Other General Plant	6,900				Various	Various			7,583	0.997716	7,565
28		TOTAL GENERAL PLANT	6,900								7,583		7,565
29													
30													
31		TOTAL CONSTRUCTION WORK IN PROGRESS	167,076		96,911	96,911				2,052	201,263		197,819
32													
33													

FLORIDA PUBLIC SERVICE COMMISSION

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

Type of Data Shown:

Projected Test Year Ended: __/__/__

Prior Year Ended: __/__/__

Historical Test Year Ended: __/__/__

Projected Subsequent Year Ended: 12/31/2023

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	-							2,052	36,470		35,547
2													
3													
4		TOTAL RATE BASE TREATMENT	167,076								164,792		162,272
5													
6													
7		TOTAL CWIP	167,076		96,911	96,911	Various	Various		2,052	201,263		197,819
8													
9													
10													

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: GULF POWER COMPANY

DOCKET NO.: 20210015-EI

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

Type of Data Shown:

_ Projected Test Year Ended: __/__/__
_ Prior Year Ended: __/__/__
_ Historical Test Year Ended: __/__/__
X Proj. Subsequent Yr Ended: 12/31/23

Witness: Scott R. Bores

Line
No. (1)

- 1
- 2 The company is not proposing to include any AFUDC-eligible CWIP in rate base.
- 3
- 4
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FLORIDA PUBLIC SERVICE COMMISSION
COMPANY: GULF POWER COMPANY
DOCKET NO.: 20210015-EI

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 total may be aggregated.

Type of Data Shown:
X Projected Test Year Ended: 12/31/22
_ Prior Year Ended: / /
_ Historical Test Year Ended: / /
X Proj. Subsequent Yr Ended: 12/31/23

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

(\$000)

	(1)	(2)	(3)	(4)	(5)
Line No.	Description of Item	Test Year 2022 13-Month Average	Subsequent Year 2023 13-Month Average	Subsequent Year Jurisdictional Factor	Subsequent Year Jurisdictional Amount (3) x (4)
1	<u>GENERAL PLANT FUTURE USE</u>				
2	North Escambia	12,281	10,850	0.997716	10,825
3	Aggregate Other Production Property Under 5%	1,251	1,251	0.997716	1,248
4	TOTAL GENERAL PLANT FUTURE USE	<u>13,532</u>	<u>12,101</u>		<u>12,074</u>
5					
6					
7					
8					
9					
10					
11	Note: Totals may not add due to rounding.				
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13					
14					
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34					
35					

NUCLEAR FUEL BALANCES

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 ___/___/___
___ Prior Year Ended ___/___/___
___ Historical Test Year Ended ___/___/___
__X__ Projected Subsequent Year Ended 12/31/23

DOCKET NO.: 20210015 - EI

(\$000)

Witness: Scott R. Bores, Robert Coffey

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Line No.	Period	Nuclear Fuel In Process 120.1	Nuclear Fuel Stock Account 120.2	Nuclear Fuel Assemblies in Reactor 120.3	Nuclear Fuel Spent Fuel 120.4	Accumulated Provision for Amortization 120.5	Nuclear Fuel Under Capital Leases 120.6	Net Nuclear Fuel (2)+(3)+(4)+(5)-(6)+(7)
1								
2		Not applicable. Gulf does not own any nuclear facilities.						
3								
4								
5								
6								
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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 _ Prior Year Ended: __/__/__ _ Historical Test Year Ended: __/__/__ X Proj. Subsequent Yr Ended: 12/31/23
COMPANY: GULF POWER COMPANY			Witness: Scott R. Bores, Tara B. DuBose, Liz Fuentes
DOCKET NO.: 20210015-EI			

Line No.	ACCOUNT NO.	COMPONENT	TEST YEAR 2022 COMPANY TOTAL	SUBSEQUENT YEAR 2023 COMPANY TOTAL	SUBSEQUENT YEAR JURISDICTIONAL FACTOR	SUBSEQUENT YEAR 2023 JURISDICTIONAL AMOUNT (4) X (5)
1		CURRENT AND ACCRUED ASSETS				
2						
3	131	CASH	15,862	6,398	0.995473	6,369
4	142	CUSTOMER ACCOUNTS RECEIVABLE	83,585	82,834	1.000000	82,834
5	143	OTHER ACCOUNTS RECEIVABLE	9,833	9,905	0.995474	9,860
6	144	ACCUM PROV UNCOLLECTIBLE ACCOUNTS	(1,079)	(780)	1.000000	(780)
7	146	ACCOUNT RECEIVABLE FROM ASSOC COMPANIES	796	796	0.995473	792
8	151	FUEL STOCK	32,635	25,097	1.000000	25,097
9	154	PLANT MATERIALS AND OPERATING SUPPLIES	82,968	84,682	0.989832	83,821
10	158.1	ALLOWANCE INVENTORY	6,300	6,300	0.972343	6,126
11	163	STORES EXPENSE UNDISTRIBUTED	658	671	0.989832	664
12	165	PREPAYMENTS	8,645	8,875	0.994104	8,823
13	171	INTEREST & DIVIDENDS RECEIVABLE	0	0	0.995473	0
14	172	RENTS RECEIVABLE	889	889	0.995473	885
15	173	ACCRUED UTILITY REVENUES	66,060	66,218	1.000100	66,225
16	174	MISCELLANEOUS CURRENT AND ACCRUED ASSETS	8,912	9,090	0.995473	9,049
17		CURRENT AND ACCRUED ASSETS	316,064	300,976	0.995978	299,766
18						
19		DEFERRED DEBITS				
20						
21	182.2	UNRECOVERED PLANT & REGULATORY COSTS	42,023	38,021	0.987249	37,536
22	182.3	OTHER REGULATORY ASSETS	528,635	459,476	0.678185	311,610
23	183	PRELIM SURVEY & INVESTIGATION CHARGES	0	0	0.995473	0
24	186	MISCELLANEOUS DEFERRED DEBITS	89,201	75,443	0.996475	75,177
25		DEFERRED DEBITS	659,858	572,940	0.740607	424,323
26						
27		CURRENT AND ACCRUED ASSETS AND DEFERRED DEBITS	975,922	873,916	0.828556	724,089
28						
29		OTHER NONCURRENT LIABILITIES				
30						
31	228.1	ACCUM PROVISION - PROPERTY INSURANCE	(6,379)	(32,231)	-3.491218	112,524
32	228.2	ACCUM PROVISION - INJURIES & DAMAGES	(3,600)	(3,600)	0.997716	(3,592)
33	228.3	ACCUM PROVISION - PENSION & DEFERRED BENEFITS	(13,492)	(13,730)	0.997716	(13,698)
34	230	ASSET RETIREMENT OBLIGATION - LIABILITY	(145,733)	(149,210)	0.997716	(148,870)
35		OTHER NONCURRENT LIABILITIES	(169,204)	(198,771)	0.269837	(53,636)

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
_ Prior Year Ended: _/_/_
_ Historical Test Year Ended: _/_/_
X Proj. Subsequent Yr Ended: 12/31/23

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	TEST YEAR 2022 COMPANY TOTAL	SUBSEQUENT YEAR 2023 COMPANY TOTAL	SUBSEQUENT YEAR JURISDICTIONAL FACTOR	SUBSEQUENT YEAR 2023 JURISDICTIONAL AMOUNT (4) X (5)
1						
2		CURRENT AND ACCRUED LIABILITIES				
3						
4	232	ACCOUNTS PAYABLE	(58,186)	(61,880)	0.995473	(61,600)
5	234	ACCOUNTS PAYABLE TO ASSOCIATED COMPANIES	(21,834)	(21,834)	0.995473	(21,735)
6	236	TAXES ACCRUED	(11,175)	(14,857)	0.986449	(14,656)
7	237	INTEREST ACCRUED	(11,084)	(11,031)	0.995701	(10,984)
8	241	TAX COLLECTIONS PAYABLE	(5,935)	(6,054)	0.995473	(6,027)
9	242	MISC CURRENT AND ACCRUED LIABILITIES	(61,343)	(64,180)	0.994140	(63,804)
10	244	DERIVATIVE LIABILITY - NOT HEDGED	0	0	0.975198	0
11		CURRENT AND ACCRUED LIABILITIES	(169,558)	(179,837)	0.994266	(178,805)
12						
13		DEFERRED CREDITS				
14						
15	253	OTHER DEFERRED CREDITS	(72,331)	(69,355)	0.987236	(68,469)
16	254	OTHER REGULATORY LIABILITIES	9,892	34,686	0.997939	34,614
17	256	DEFERRED GAINS DISPOSITION UTILITY PLANT	(72)	(50)	0.995473	(49)
18		DEFERRED CREDITS	(62,511)	(34,718)	0.976555	(33,904)
19						
20		NONCURRENT, CURRENT AND ACCRUED LIABILITIES	(401,273)	(413,325)	0.644396	(266,345)
21						
22		WORKING CAPITAL ALLOWANCE	574,649	460,590	0.993818	457,743
23						
24						
25		COMMISSION ADJUSTMENTS				
26						
27	143	OTHER ACCOUNTS RECEIVABLE	(5)	(5)	0.997716	(5)
28	146	ACCOUNT RECEIVABLE FROM ASSOC COMPANIES	(796)	(796)	0.995473	(792)
29	158.1	ALLOWANCE INVENTORY	(6,300)	(6,300)	0.972343	(6,126)
30	165	PREPAYMENTS	(2,055)	(2,154)	0.989832	(2,132)
31	171	INTEREST & DIVIDENDS RECEIVABLE	(0)	(0)	0.995473	(0)
32	172	RENTS RECEIVABLE	(889)	(889)	0.995473	(885)
33	174	MISCELLANEOUS CURRENT AND ACCRUED ASSETS	(8,912)	(9,090)	0.995473	(9,049)
34	182.2	UNRECOVERED PLANT & REGULATORY COSTS	(14,941)	(13,518)	0.972343	(13,144)
35	182.3	OTHER REGULATORY ASSETS	(441,320)	(375,846)	0.607585	(228,358)

FLORIDA PUBLIC SERVICE COMMISSION

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

Type of Data Shown:
 Projected Test Year Ended: 12/31/22
 Prior Year Ended: __/__/__
 Historical Test Year Ended: __/__/__
 Proj. Subsequent Yr Ended: 12/31/23

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	TEST YEAR 2022 COMPANY TOTAL	SUBSEQUENT YEAR 2023 COMPANY TOTAL	SUBSEQUENT YEAR JURISDICTIONAL FACTOR	SUBSEQUENT YEAR 2023 JURISDICTIONAL AMOUNT (4) X (5)
1	186	MISCELLANEOUS DEFERRED DEBITS	(2,587)	(2,587)	0.995473	(2,575)
2	228.1	ACCUM PROVISION - PROPERTY INSURANCE	6,379	32,231	-3.491218	(112,524)
3	228.3	ACCUM PROVISION - PENSION & DEFERRED BENEFITS	10,883	11,384	0.997716	11,358
4	230	ASSET RETIREMENT OBLIGATION - LIABILITY	145,733	149,210	0.997716	148,870
5	242	MISC CURRENT AND ACCRUED LIABILITIES	1,192	1,193	0.995473	1,188
6	253	OTHER DEFERRED CREDITS	25,891	25,622	0.973178	24,935
7	254	OTHER REGULATORY LIABILITIES	(29,929)	(35,295)	0.997962	(35,223)
8		COMMISSION ADJUSTMENTS	(317,655)	(226,840)	0.989526	(224,464)
9						
10		COMPANY ADJUSTMENTS				
11						
12	182.3	OTHER REGULATORY ASSETS	(2,653)	(7,960)	0.995473	(7,924)
13	186	MISCELLANEOUS DEFERRED DEBITS	(133)	(400)	1.000000	(400)
14	232	ACCOUNTS PAYABLE	22	24	0.995473	24
15		COMPANY ADJUSTMENTS	(2,765)	(8,336)	0.995690	(8,301)
16						
17		TOTAL ADJUSTMENTS	(320,420)	(235,176)	0.989744	(232,764)
18						
19		ADJUSTED WORKING CAPITAL ALLOWANCE	254,229	225,414	0.998069	224,979
20						
21						
22						
23						
24						
25						
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30						
31						
32						
33						
34						
35						

FLORIDA PUBLIC SERVICE COMMISSION

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

Type of Data Shown:
 _____ Projected Test Year Ended ___/___/___
 _____ Prior Year Ended ___/___/___
 _____ Historical Test Year Ended ___/___/___
 X _____ Projected Subsequent Year Ended 12/31/2023

COMPANY: GULF POWER COMPANY

DOCKET NO.: 20210015-EI

Witness: Thomas Broad

Line No.	Plant	Fuel Type	Units	Month-Year	Beginning Balance			Receipts			Fuel Issued to Generation			Fuel Issued (Other)			Inventory Adjustments			Ending Balance			13 Month Average		
					Units	(\$000)	\$ / Unit	Units	(\$000)	\$ / Unit	Units	(\$000)	\$ / Unit	Units	(\$000)	\$ / Unit	Units	(\$000)	\$ / Unit	Units	(\$000)	\$ / Unit	Units	(\$000)	\$ / Unit
1	Scherer (SH3)	Coal	MMBtu	Jan-23	1,882,702	5,029	2.67	689,658	1,869	2.71	698,204	1,872	2.68				1,874,157	5,026	2.68	3,588,328	9,674	2.70			
2				Feb-23	1,874,157	5,026	2.68	691,204	1,871	2.71	628,169	1,689	2.69				1,937,192	5,208	2.69	3,346,874	9,012	2.69			
3				Mar-23	1,937,192	5,208	2.69	691,781	1,870	2.70	686,418	1,848	2.69				1,942,555	5,230	2.69	3,134,126	8,430	2.69			
4				Apr-23	1,942,555	5,230	2.69	692,438	1,869	2.70	675,581	1,820	2.69				1,959,412	5,279	2.69	2,920,247	7,848	2.69			
5				May-23	1,959,412	5,279	2.69	692,845	1,870	2.70	700,890	1,889	2.70				1,951,368	5,260	2.69	2,691,470	7,229	2.69			
6				Jun-23	1,951,368	5,260	2.70	983,214	2,660	2.71	693,762	1,872	2.70				2,240,800	6,048	2.70	2,518,135	6,762	2.69			
7				Jul-23	2,240,800	6,048	2.70	693,105	1,923	2.77	721,039	1,959	2.72				2,212,866	6,012	2.72	2,372,428	6,374	2.69			
8				Aug-23	2,212,866	6,012	2.72	692,942	1,927	2.78	733,167	2,003	2.73				2,172,641	5,936	2.73	2,253,464	6,062	2.69			
9				Sep-23	2,172,641	5,936	2.73	693,018	1,925	2.78	695,772	1,909	2.74				2,169,888	5,952	2.74	2,164,191	5,833	2.70			
10				Oct-23	2,169,888	5,952	2.74	693,153	1,919	2.77	703,449	1,934	2.75				2,159,592	5,937	2.75	2,102,228	5,679	2.70			
11				Nov-23	2,159,592	5,937	2.75	693,298	1,921	2.77	692,899	1,909	2.75				2,159,991	5,950	2.75	2,069,681	5,605	2.71			
12				Dec-23	2,159,991	5,950	2.75	693,419	1,922	2.77	700,826	1,933	2.76				2,152,585	5,938	2.76	2,062,750	5,600	2.71			
13																									
14	Daniel (DAN)	Coal	Tons	Jan-23	210,668	10,109	47.98	0	0	0.00	0	0	0.00				210,668	10,109	47.98	250,800	12,034	47.98			
15				Feb-23	210,668	10,109	47.98	0	0	0.00	0	0	0.00				210,668	10,109	47.98	245,793	11,794	47.98			
16				Mar-23	210,668	10,109	47.98	0	0	0.00	0	0	0.00				210,668	10,109	47.98	240,785	11,554	47.98			
17				Apr-23	210,668	10,109	47.98	0	0	0.00	0	0	0.00				210,668	10,109	47.98	235,777	11,314	47.98			
18				May-23	210,668	10,109	47.98	0	0	0.00	0	0	0.00				210,668	10,109	47.98	230,770	11,073	47.98			
19				Jun-23	210,668	10,109	47.98	0	0	0.00	0	0	0.00				210,668	10,109	47.98	225,762	10,833	47.98			
20				Jul-23	210,668	10,109	47.98	0	0	0.00	0	0	0.00				210,668	10,109	47.98	221,456	10,626	47.98			
21				Aug-23	210,668	10,109	47.98	0	0	0.00	0	0	0.00				210,668	10,109	47.98	217,864	10,454	47.98			
22				Sep-23	210,668	10,109	47.98	0	0	0.00	0	0	0.00				210,668	10,109	47.98	214,989	10,316	47.98			
23				Oct-23	210,668	10,109	47.98	0	0	0.00	0	0	0.00				210,668	10,109	47.98	212,830	10,212	47.98			
24				Nov-23	210,668	10,109	47.98	0	0	0.00	0	0	0.00				210,668	10,109	47.98	211,389	10,143	47.98			
25				Dec-23	210,668	10,109	47.98	0	0	0.00	0	0	0.00				210,668	10,109	47.98	210,668	10,109	47.98			
26																									
27	Crist (PCR)	Distillate Oil	BBL	Jan-23	135,000	8,266	61.23	0	0	0.00	0	0	0.00				135,000	8,266	61.23	135,000	8,266	61.23			
28				Feb-23	135,000	8,266	61.23	0	0	0.00	0	0	0.00				135,000	8,266	61.23	135,000	8,266	61.23			
29				Mar-23	135,000	8,266	61.23	0	0	0.00	0	0	0.00				135,000	8,266	61.23	135,000	8,266	61.23			
30				Apr-23	135,000	8,266	61.23	0	0	0.00	0	0	0.00				135,000	8,266	61.23	135,000	8,266	61.23			
31				May-23	135,000	8,266	61.23	0	0	0.00	0	0	0.00				135,000	8,266	61.23	135,000	8,266	61.23			
32				Jun-23	135,000	8,266	61.23	0	0	0.00	0	0	0.00				135,000	8,266	61.23	135,000	8,266	61.23			
33				Jul-23	135,000	8,266	61.23	0	0	0.00	0	0	0.00				135,000	8,266	61.23	135,000	8,266	61.23			
34				Aug-23	135,000	8,266	61.23	0	0	0.00	0	0	0.00				135,000	8,266	61.23	135,000	8,266	61.23			
35				Sep-23	135,000	8,266	61.23	0	0	0.00	0	0	0.00				135,000	8,266	61.23	135,000	8,266	61.23			
36				Oct-23	135,000	8,266	61.23	0	0	0.00	0	0	0.00				135,000	8,266	61.23	135,000	8,266	61.23			
37				Nov-23	135,000	8,266	61.23	0	0	0.00	0	0	0.00				135,000	8,266	61.23	135,000	8,266	61.23			
38				Dec-23	135,000	8,266	61.23	0	0	0.00	0	0	0.00				135,000	8,266	61.23	135,000	8,266	61.23			
39																									
40	Smith (PSM)	Distillate Oil	BBL	Jan-23	6,683	553	82.79	0	0	0.00	0	0	0.00				6,683	553	82.79	6,683	553	82.79			
41				Feb-23	6,683	553	82.79	0	0	0.00	0	0	0.00				6,683	553	82.79	6,683	553	82.79			
42				Mar-23	6,683	553	82.79	0	0	0.00	0	0	0.00				6,683	553	82.79	6,683	553	82.79			
43				Apr-23	6,683	553	82.79	0	0	0.00	0	0	0.00				6,683	553	82.79	6,683	553	82.79			
44				May-23	6,683	553	82.79	0	0	0.00	0	0	0.00				6,683	553	82.79	6,683	553	82.79			
45				Jun-23	6,683	553	82.79	0	0	0.00	0	0	0.00				6,683	553	82.79	6,683	553	82.79			
46				Jul-23	6,683	553	82.79	0	0	0.00	0	0	0.00				6,683	553	82.79	6,683	553	82.79			
47				Aug-23	6,683	553	82.79	0	0	0.00	0	0	0.00				6,683	553	82.79	6,683	553	82.79			
48				Sep-23	6,683	553	82.79	0	0	0.00	0	0	0.00				6,683	553	82.79	6,683	553	82.79			
49				Oct-23	6,683	553	82.79	0	0	0.00	0	0	0.00				6,683	553	82.79	6,683	553	82.79			
50				Nov-23	6,683	553	82.79	0	0	0.00	0	0	0.00				6,683	553	82.79	6,683	553	82.79			
51				Dec-23	6,683	553	82.79	0	0	0.00	0	0	0.00				6,683	553	82.79	6,683	553	82.79			

Note Note 1 - Applicable only to system fuel inventory balances.
 Supp Supporting Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide a schedule showing the following information for miscellaneous deferred debits 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. (\$000)

Type of Data Shown:
_ Projected Test Year Ended: __/__/_
_ Prior Year Ended: __/__/_
_ Historical Test Year Ended: __/__/_
X Proj. Subsequent Yr Ended: 12/31/23

COMPANY: GULF POWER COMPANY

DOCKET NO.: 20210015-EI

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		11,808	8,359	0	20,168
2	Deferred Debit - Post-Retirement		14,231	2,189	0	16,420
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)		3,656	16	0	3,672
7	Deferred Debit - Long-Term Service Agreement (GE)	Various	50,592	4,852	(38,137)	17,307
8	Total		96,885	15,417	(38,137)	74,165

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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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16 TOTALS MAY NOT ADD DUE TO ROUNDING

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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:
 _ Projected Test Year Ended: __/__/__
 _ Prior Year Ended: __/__/__
 _ Historical Test Year Ended: __/__/__
 Proj. Subsequent Yr Ended: 12/31/23

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	(544)	32	0	(511)
2	Other Def Credits - Deferred Executive Compensation (1)	128	(935)	292	(17)	(660)
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	(9,410)	269	0	(9,141)
5	Other Def Credits - Environmental	182	(39,746)	2,555	0	(37,192)
6	Other Def Credits - FIN 48 - Uncertain Tax Positions		(173)	0	0	(173)
7	Other Def Credits - Reimbursables		(616)	0	0	(616)
8	Other Def Credits - Customer Contributions		(2,260)	0	0	(2,260)
9	Other Def Credits - Miscellaneous	454	(1,558)	121	0	(1,437)
10	Total		<u>(71,588)</u>	<u>3,269</u>	<u>(17)</u>	<u>(68,336)</u>

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14 Notes:

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

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

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32 NOTE: TOTALS MAY NOT ADD DUE TO ROUNDING

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 ___/___/___
 Prior Year Ended ___/___/___
 Historical Test Year Ended ___/___/___
 Projected Subsequent Year Ended 12/31/23

DOCKET NO.: 20210015-EI

Witness: Scott R. Bores

Line No.	(1)	(2)	(\$000's)				(7)	(8)	(9)
			(3)	(4)	(5)	(6)			
		Year	Balance Beginning of Period	Current Annual Accrual	Amount Charged to Reserve	Net Fund Income After Taxes	Reserve Balance End of Period	Description Of Charge	Charged to Operating Expenses
1									
2	<u>Account 228.1 - Property Insurance</u> ⁽¹⁾	2023	\$ 6,776	\$ 40,800	\$ -	\$ 707 ⁽²⁾	\$ 48,283	Charges for storm restoration	\$ 40,800
3									
4	⁽¹⁾ Balance carries forward (1) Gulf's election to suspend its \$3.5 million annual accrual in 2023 as permitted per Commission Order No. PSC-17-0178-S-EI; and (2) replenishment of the Gulf storm reserve in the amount of \$40.8 million following recovery for Hurricane Michael per Order No. PSC-2020-0349-S-EI.								
5									
6	⁽²⁾ 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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9									
10	<u>Account 228.2 - Injuries and Damages</u> ⁽³⁾	2023	\$ 3,600	\$ 1,600	\$ (1,600)	\$ -	\$ 3,600	Estimated based on historical average	\$ 1,600
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14	⁽³⁾ 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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19	<u>Account 228.4 - Miscellaneous</u>								
20	N/A								
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FLORIDA PUBLIC SERVICE COMMISSION

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

Type of Data Shown:
 Projected Test Year Ended: 12/31/22
 Prior Year Ended: 12/31/21
 Historical Test Year Ended: 12/31/20
 Proj. Subsequent Yr Ended: 12/31/23
 Witness: Scott R. Bores, Liz Fuentes

COMPANY: GULF POWER COMPANY

DOCKET NO.: 20210015-EI

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	(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)
10	2023	238,008	(91,083)	(755,055)	(201,283)	(809,414)
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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:
 Projected Test Year Ended: 12/31/22
 Prior Year Ended: 12/31/21
 Historical Test Year Ended: 12/31/20
 Proj. Subsequent Yr Ended: 12/31/23

COMPANY: GULF POWER COMPANY

DOCKET NO.: 20210015-EI

(\$000)

Witness: Scott R. Bores, Liz Fuentes

Line No.	(1) Annual Period	(2) Beginning Balance	(3) Amortization	(4) Generated	(5) 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	2023	74,222	2,030		72,192
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12	NOTE: TOTALS MAY NOT ADD DUE TO ROUNDING				
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FLORIDA PUBLIC SERVICE COMMISSION
COMPANY: GULF POWER COMPANY

EXPLANATION:

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

Type of Data Shown:
 Projected Test Year Ended 12/31/2022
 Prior Year Ended ___/___/___
 Historical Test Year Ended ___/___/___
 Projected Subsequent Year Ended 12/31/23

DOCKET NO.: 20210015-EI

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

		Amounts in \$000	
Leasing Payments for test year:	\$	189	Equipment (Amazon Web Services)
		129	Land & Land Rights
		63,720	Other (Shell PPA)
Leasing Payments for subsequent year adjustment:	\$	31	Equipment (Amazon Web Services)
		26,550	Other (Shell PPA)
Leasing Payments, Remaining Life Contracts	\$	-	

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 (Subsequent Year)	261,033	26,550	Expiration Date May 2023	No Purchase Option
GULF Shell PPA (Test 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 ___/___/___
 Prior Year Ended ___/___/___
 Historical Test Year Ended ___/___/___
 Projected Subsequent Year Ended 12/31/23

DOCKET NO.: 20210015-EI

Witness: Keith Ferguson

Line
No.

(1)

- 1 There were no changes in accounting policy in the subsequent year affecting rate base.
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Supporting Schedules:

Recap Schedules: