

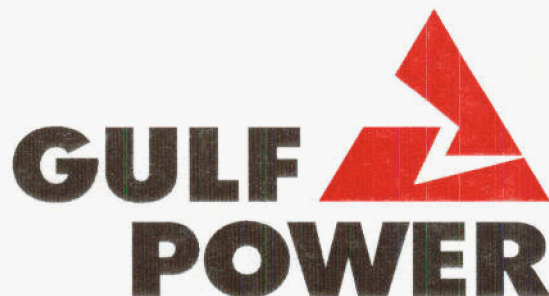
BEFORE THE  
FLORIDA PUBLIC SERVICE COMMISSION

ORIGINAL

DOCKET NO. 010949-EI

MINIMUM FILING REQUIREMENTS

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



A SOUTHERN COMPANY

DOCUMENT NUMBER-DATE

11257 SEP 10 06

FPSC-COMMISSION CLERK

ORIGINAL

GULF POWER COMPANY

Docket No. 010949-EI  
Minimum Filing Requirements

Index

E. Cost of Service and Rate Design Schedules  
Volume One

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

DOCUMENT NUMBER-DATE  
11257 SEP 10 2003  
CPSC-COMMISSION CLERK

FLORIDA PUBLIC SERVICE COMMISSION	<p><b>EXPLANATION:</b> Provide under separate cover at a minimum a cost of service study that allocates production and transmission plant on the average of the twelve monthly coincident peaks and 1/13 weighted average demand(12 CP and 1/13th) method. If a cost study based on a methodology other than the 12 CP and 1/13th was approved in the company's last rate case, provide that cost study as well. All studies filed should be at both present and proposed rates. In any cost of service study filed, the average of 12 monthly peaks method should be used for the jurisdictional separation of the production and transmission plant and expenses unless the FERC has approved another method in the utility's latest wholesale rate case. The minimum distribution system concept should not be used. The jurisdictional rate base and net operating income in the studies must equal the fully adjusted rate base in Schedule B-3 and the fully adjusted net operating income in Schedule C-2. The cost of service analysis should be done separately for each rate class. If it is not possible to separate the costs of the lighting classes, the lighting classes can be combined.</p> <p>Costs and revenues for fuel, energy conservation, oil backout, franchise fees, and other items not recovered through base rates must be excluded from the cost of service study. Costs for service charges should be allocated consistently with the allocation of the collection of the revenues from these charges. Any other miscellaneous revenue should be allocated consistently with the allocation of the expense associated with the facilities used or services purchased.</p> <p>If a historic test year is used, the twelve monthly peaks should be the hour of each month having the highest FIRM load, (i.e., exclude the load of non-firm customers in determining the peak hours).</p>	<p>Type of Data Shown:</p> <p><input checked="" type="checkbox"/> Test Year Ended 05/31/03</p> <p><input type="checkbox"/> Prior Year Ended 05/31/02</p> <p><input type="checkbox"/> Historical Year Ended 12/31/00</p> <p>Witness: M. T. O'Sheasy</p>
COMPANY: GULF POWER COMPANY		
DOCKET NO.: 010949-EI		

See Attachments A and B. Attachment A is the Cost of Service Study utilizing the Minimum Distribution System methodology which is supported in Mr. O'Sheasy's testimony. Attachment B is the Cost of Service Study with the methods approved in the Company's last rate case.

Supporting Schedules:

Recap Schedules:

ATTACHMENT A:

COST OF SERVICE STUDY

MINIMUM DISTRIBUTION SYSTEM METHODOLOGY



GULF POWER COMPANY  
 12 MONTHS ENDING MAY 31, 2003  
 12/13 DEMAND ALLOCATION WITH MDS METHODOLOGY  
 SCHEDULE 1.00 - PRESENT RATE SUMMARY  
 (\$000'S)

LINE NO. (1)	DESCRIPTION (2)	TOTAL ELECTRIC SYSTEM (3)	RATES RS/RST/RSVP (4)	RATES GS/GST (5)	RATES GSD/GSDT (6)	RATES LPL/LPT (7)	MAJOR ACCOUNTS (8)	RATE CSA # 1 & 2 (9)
INVESTMENT								
1	ELECTRIC GROSS PLANT	2,204,286	1,176,785	84,477	343,242	223,426	43,779	33,402
2	ACCUMULATED DEPRECIATION	955,443	507,868	36,209	151,642	100,798	19,436	15,169
3	NET PLANT	1,248,843	668,917	48,268	191,600	122,628	24,343	18,233
4	MATERIALS AND SUPPLIES	74,590	34,052	2,131	14,634	11,311	3,019	1,946
5	OTHER WORKING CAPITAL	(4,730)	(267)	(219)	(17)	(210)	29	(78)
6	CONST. WORK IN PROGRESS	0	0	0	0	0	0	0
7	WORK NOT BEARING INTEREST	16,736	8,983	602	3,056	2,227	408	347
8	PLANT HELD FOR FUTURE USE	3,164	1,750	124	585	428	78	67
9	UNAMORT. PLANT ACQ. ADJUST.	4,861	0	0	0	0	0	0
10	UNAMORTIZED NUCLEAR SITE	0	0	0	0	0	0	0
11	INJURIES AND DAMAGES RESERVE	(938)	(582)	(53)	(136)	(78)	(13)	(12)
12	TOTAL ELECTRIC INVESTMENT	1,342,526	712,853	50,853	209,722	136,306	27,864	20,503
REVENUES								
13	REVENUE FROM SALES	357,097	198,336	17,930	68,733	42,337	10,861	3,599
14	OTHER OPERATING REVENUES	33,019	20,554	1,458	5,563	3,432	777	356
15	REVENUE-NONASSOCIATED SALES	29,730	3,519	211	1,672	1,389	418	263
16	ADJUSTMENTS TO REVENUE	(18,934)	(10,688)	(966)	(3,704)	(2,282)	(586)	(194)
17	TOTAL ADJUSTED REVENUE	400,912	211,721	18,633	72,264	44,876	11,470	4,024
EXPENSE								
18	OPERATIONS & MAINTENANCE	193,571	112,414	9,423	29,954	18,863	4,082	2,953
19	DEPRECIATION	83,916	46,231	3,326	13,650	8,997	1,750	1,353
20	AMORT. OF INV. TAX CREDIT	(1,831)	(871)	(63)	(257)	(170)	(33)	(26)
21	OTHER AMORTIZATION	0	0	0	0	0	0	0
22	REAL & PERSONAL PROP. TAX	21,364	11,997	853	3,624	2,429	469	368
23	PAYROLL TAX	5,191	3,230	288	748	430	81	63
24	REVENUE TAX	11,372	6,418	580	2,225	1,371	352	117
25	OTHER TAXES	18,788	10,612	957	3,668	2,263	578	195
26	ADJUSTMENT TO OTHER TAXES	(18,446)	(10,412)	(941)	(3,609)	(2,223)	(571)	(189)
27	EXPENSES EXCL. INC. TAX	313,925	179,619	14,423	50,003	31,960	6,708	4,834

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GULF POWER COMPANY  
 12 MONTHS ENDING MAY 31, 2003  
 12/13 DEMAND ALLOCATION WITH MDS METHODOLOGY  
 SCHEDULE 1.00 - PRESENT RATE SUMMARY  
 (\$000'S)

LINE NO. (1)	DESCRIPTION (2)	RATE OS-I / II (10)	RATE OS-III (11)	RATE OS-IV (12)	TOTAL RETAIL SERVICE (13)	WHOLESALE (14)	UNIT POWER SALES (15)
INVESTMENT							
1	ELECTRIC GROSS PLANT	54,652	6,105	624	1,966,492	48,521	189,273
2	ACCUMULATED DEPRECIATION	20,177	2,550	250	854,099	22,137	79,207
3	NET PLANT	34,475	3,555	374	1,112,393	26,384	110,066
4	MATERIALS AND SUPPLIES	960	167	28	68,248	2,289	4,053
5	OTHER WORKING CAPITAL	586	13	5	(158)	(125)	(4,447)
6	CONST. WORK IN PROGRESS	0	0	0	0	0	0
7	WORK NOT BEARING INTEREST	189	36	2	15,850	511	375
8	PLANT HELD FOR FUTURE USE	25	8	0	3,065	99	0
9	UNAMORT. PLANT ACQ. ADJUST.	0	0	0	0	0	4,861
10	UNAMORTIZED NUCLEAR SITE	0	0	0	0	0	0
11	INJURIES AND DAMAGES RESERVE	(19)	(3)	0	(896)	(16)	(26)
12	TOTAL ELECTRIC INVESTMENT	36,216	3,776	409	1,198,502	29,142	114,882
REVENUES							
13	REVENUE FROM SALES	8,239	1,112	183	351,330	5,767	0
14	OTHER OPERATING REVENUES	509	88	13	32,750	269	0
15	REVENUE-NONASSOCIATED SALES	71	22	3	7,568	259	21,903
16	ADJUSTMENTS TO REVENUE	(444)	(60)	(10)	(18,934)	(0)	0
17	TOTAL ADJUSTED REVENUE	8,375	1,162	189	372,714	6,295	21,903
EXPENSE							
18	OPERATIONS & MAINTENANCE	4,062	611	57	182,419	3,935	7,217
19	DEPRECIATION	2,001	234	22	77,564	1,966	4,386
20	AMORT. OF INV. TAX CREDIT	(38)	(4)	0	(1,462)	(37)	(332)
21	OTHER AMORTIZATION	0	0	0	0	0	0
22	REAL & PERSONAL PROP. TAX	488	60	5	20,293	536	535
23	PAYROLL TAX	112	17	2	4,971	90	130
24	REVENUE TAX	267	36	6	11,372	0	0
25	OTHER TAXES	437	59	10	18,779	9	0
26	ADJUSTMENT TO OTHER TAXES	(433)	(58)	(10)	(18,446)	0	0
27	EXPENSES EXCL. INC. TAX	6,896	955	92	295,490	6,499	11,936

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GULF POWER COMPANY  
 12 MONTHS ENDING MAY 31, 2003  
 12/13 DEMAND ALLOCATION WITH MDS METHODOLOGY  
 SCHEDULE 1.00 - PRESENT RATE SUMMARY  
 (\$000'S)

LINE NO. (1)	DESCRIPTION (2)	TOTAL ELECTRIC SYSTEM (3)	RATES RS/PST/RSVP (4)	RATES GS/GST (5)	RATES GSD/GSDT (6)	RATES LP/LPT (7)	MAJOR ACCOUNTS (8)	RATE CSA # 1 & 2 (9)
28	OPERATING INCOME	86,987	32,102	4,210	22,261	12,916	4,762	(810)
29	STATE & FEDERAL INCOME TAX	13,900	1,901	876	5,503	2,978	1,427	(614)
30	INTEREST SYNCHRONIZATION	3,705	2,190	156	644	419	86	63
31	TOTAL INCOME TAXES	17,605	4,091	1,032	6,147	3,397	1,513	(551)
32	NET OPERATING INCOME	69,382	28,011	3,178	16,114	9,519	3,249	(259)
33	RATE OF RETURN	5.17%	3.93%	6.25%	7.68%	6.98%	11.66%	-1.26%

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GULF POWER COMPANY  
 12 MONTHS ENDING MAY 31, 2003  
 12/13 DEMAND ALLOCATION WITH MDS METHODOLOGY  
 SCHEDULE 1.00 - PRESENT RATE SUMMARY  
 (\$000'S)

LINE NO. (1)	DESCRIPTION (2)	RATE OS-I / II (10)	RATE OS-III (11)	RATE OS-IV (12)	TOTAL RETAIL SERVICE (13)	WHOLESALE (14)	UNIT POWER SALES (15)
28	OPERATING INCOME	1,479	207	97	77,224	(204)	9,967
29	STATE & FEDERAL INCOME TAX	38	24	31	12,164	(507)	2,243
30	INTEREST SYNCHRONIZATION	111	12	1	3,682	23	0
31	TOTAL INCOME TAXES	149	36	32	15,846	(484)	2,243
32	NET OPERATING INCOME	1,330	171	65	61,378	280	7,724
33	RATE OF RETURN	3.67%	4.53%	15.89%	5.12%	0.96%	6.72%

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GULF POWER COMPANY  
12 MONTHS ENDED MAY 31, 2003  
12/13 DEMAND ALLOCATION  
PRESENT RATE SUMMARY

<u>Line No.</u>	<u>Ftnt Label</u>	<u>Description</u>
1	(A)	From "Analysis of Gross Plant"
2	(B)	From "Analysis of Accumulated Depreciation Reserve"
4	(C)	From "Analysis of Materials and Supplies"
5	(D)	From "Analysis of Other Working Capital"
6	(E)	From "Analysis of Other Rate Base Items"
7	(E)	
8	(E)	
9	(E)	
10	(E)	
11	(E)	
13	(F)	From "Analysis of Revenues"
14	(F)	
15	(F)	
16	(F)	
18	(G)	From "Analysis of Operations and Maintenance Expense"
19	(H)	From "Analysis of Depreciation Expense"
20	(I)	Allocated per Depreciation Expense; UPS directly assigned
21	(J)	Allocated per Total Production Gross Plant excluding UPS
22	(K)	From "Analysis of Taxes Other Than Income Taxes"
23	(K)	
24	(K)	
25	(K)	
26	(K)	
29	(L)	Income Taxes allocated per formula $t = Rc - KI$ : where $t$ = Total Income Taxes, $R$ = Operating Income, $c$ = Combined Effective Tax Rate of 0.38575, $I$ = Total Electric Investment, and $K$ = Income Tax Deduction factor of 0.0147057783; UPS directly assigned.
30	(M)	Retail portion allocated per Retail Rate Base; Total All Other and UPS directly assigned.

GULF POWER COMPANY  
 12 MONTHS ENDING MAY 31, 2003  
 12/13 DEMAND ALLOCATION WITH MDS METHODOLOGY  
 SCHEDULE 1.10 - PROPOSED RATE SUMMARY  
 (\$000'S)

LINE NO. (1)	DESCRIPTION (2)	TOTAL ELECTRIC SYSTEM (3)	RATES RS/RST/RSVP (4)	RATES GS/GST (5)	RATES GSD/GSDT (6)	RATES LP/LPT (7)	MAJOR ACCOUNTS (8)	RATE CSA # 1 & 2 (9)
1	TOTAL ELECTRIC INVESTMENT	1,342,526	712,853	50.853	209.722	136.306	27,864	20,503
REVENUE								
2	PRESENT REVENUE	400,912	211,721	18,633	72,264	44,876	11,470	4,024
3	PROPOSED REVENUE	70,559	55,858	2,776	6,015	3,485	0	0
4	TOTAL REVENUE	471,471	267,579	21,409	78,279	48,361	11,470	4,024
EXPENSE								
5	PRESENT OPERATING EXPENSES	313,925	179,619	14,423	50,003	31,960	6,708	4,834
6	PROPOSED EXPENSE INCREASE	1,901	1,501	74	164	95	0	0
7	TOTAL EXPENSES	315,826	181,120	14,497	50,167	32,055	6,708	4,834
8	OPERATING INCOME	155,645	86,459	6,912	28,112	16,306	4,762	(810)
INCOME TAXES								
9	PRESENT INCOME TAXES	17,605	4,091	1,032	6,147	3,397	1,513	(551)
10	PROPOSED INC. TAX INCREASE	26,485	20,968	1,042	2,257	1,308	0	0
11	TOTAL INCOME TAXES	44,090	25,059	2,074	8,404	4,705	1,513	(551)
12	NET OPERATING INCOME	111,555	61,400	4,838	19,708	11,601	3,249	(259)
13	RATE OF RETURN	8.31%	8.61%	9.51%	9.40%	8.51%	11.66%	-1.26%

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GULF POWER COMPANY  
 12 MONTHS ENDING MAY 31, 2003  
 12/13 DEMAND ALLOCATION WITH MDS METHODOLOGY  
 SCHEDULE 1.10 - PROPOSED RATE SUMMARY  
 (\$000'S)

LINE NO. (1)	DESCRIPTION (2)	RATE OS-I / II (10)	RATE OS-III (11)	RATE OS-IV (12)	TOTAL RETAIL SERVICE (13)	WHOLESALE (14)	UNIT POWER SALES (15)
1	TOTAL ELECTRIC INVESTMENT	36,216	3,776	409	1,198,502	29,142	114,882
REVENUE							
2	PRESENT REVENUE	8,375	1,162	189	372,714	6,295	21,903
3	PROPOSED REVENUE	2,223	202	0	70,559	0	0
4	TOTAL REVENUE	10,598	1,364	189	443,273	6,295	21,903
EXPENSE							
5	PRESENT OPERATING EXPENSES	6,896	955	92	295,490	6,499	11,936
6	PROPOSED EXPENSE INCREASE	61	6	0	1,901	0	0
7	TOTAL EXPENSES	6,957	961	92	297,391	6,499	11,936
8	OPERATING INCOME	3,641	403	97	145,882	(204)	9,967
INCOME TAXES							
9	PRESENT INCOME TAXES	149	36	32	15,846	(484)	2,243
10	PROPOSED INC. TAX INCREASE	834	76	0	26,485	0	0
11	TOTAL INCOME TAXES	983	112	32	42,331	(484)	2,243
12	NET OPERATING INCOME	2,658	291	65	103,551	280	7,724
13	RATE OF RETURN	7.34%	7.71%	15.89%	8.64%	0.96%	6.72%

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GULF POWER COMPANY  
12 MONTHS ENDED MAY 31, 2003  
12/13 DEMAND ALLOCATION  
PROPOSED RATE SUMMARY

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



GULF POWER COMPANY  
 12 MONTHS ENDING MAY 31, 2003  
 12/13 DEMAND ALLOCATION WITH MDS METHODOLOGY  
 SCHEDULE 2.10 - ANALYSIS OF GROSS PLANT  
 (\$000'S)

LINE NO. (1)	DESCRIPTION (2)	TOTAL ELECTRIC SYSTEM (3)	RATES RS/RST/RSVP (4)	RATES GS/GST (5)	RATES GSD/GSDT (6)	RATES LP/LPT (7)	MAJOR ACCOUNTS (8)	RATE CSA # 1 & 2 (9)
1	TOTAL PRODUCTION PLANT	1,143,249	506,396	32,809	189,010	146,090	26,295	23,331
2	RETAIL JURISDICTION DEMAND		473,232	30,821	173,258	133,003	22,356	20,856
3	ENERGY		33,164	1,988	15,752	13,087	3,939	2,475
	TRANSMISSION PLANT							
	350-LAND & LAND RIGHTS SUBSTATIONS							
4	LEVEL 2 COMMON	874	466	30	171	131	22	21
5	LEVEL 3 COMMON	667	399	26	146	70	6	18
6	TOTAL SUBSTATION LAND LINES	1,541	865	56	317	201	28	39
7	LEVEL 2 COMMON	11,166	5,954	388	2,180	1,674	281	262
8	TOTAL ACCOUNT 350	12,707	6,819	444	2,497	1,875	309	301
	352-STRUCTURES							
9	LEVEL 2 COMMON	4,002	2,022	132	740	568	95	89
10	LEVEL 3 COMMON	159	96	6	35	17	1	4
11	TOTAL ACCOUNT 352	4,161	2,118	138	775	585	96	93
	353-STATION EQUIPMENT							
12	LEVEL 2 CUSTOMER SUB	124	0	0	0	124	0	0
13	LEVEL 2 COMMON	67,875	34,137	2,223	12,497	9,594	1,612	1,504
14	LEVEL 3 COMMON	5,136	3,077	200	1,127	536	46	136
15	TOTAL ACCOUNT 353	73,135	37,214	2,423	13,624	10,254	1,658	1,640
	354-TOWERS AND FIXTURES							
16	LEVEL 2 COMMON	28,446	15,169	988	5,554	4,263	717	669
	355-POLES AND FIXTURES							
17	LEVEL 2 COMMON	51,732	27,586	1,797	10,100	7,753	1,304	1,216
	356-OVERHEAD CONDUCTORS							
18	LEVEL 2 COMMON	53,121	28,328	1,845	10,371	7,962	1,338	1,248

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GULF POWER COMPANY  
 12 MONTHS ENDING MAY 31, 2003  
 12/13 DEMAND ALLOCATION WITH MDS METHODOLOGY  
 SCHEDULE 2.10 - ANALYSIS OF GROSS PLANT  
 (\$'000'S)

LINE NO. (1)	DESCRIPTION (2)	RATE OS-I / II (10)	RATE OS-IV (11)	RATE OS-IV (12)	TOTAL RETAIL SERVICE (13)	WHOLESALE (14)	UNIT POWER SALES (15)
1	TOTAL PRODUCTION PLANT	1,269	1,727	55	926,982	34,382	181,885
	RETAIL JURISDICTION						
2	DEMAND	602	1,522	26	855,676		
3	ENERGY	667	205	29	71,306		
	TRANSMISSION PLANT						
	350-LAND & LAND RIGHTS						
	SUBSTATIONS						
4	LEVEL 2 COMMON	1	1	0	843	31	0
5	LEVEL 3 COMMON	1	1	0	667	0	0
6	TOTAL SUBSTATION LAND	2	2	0	1,510	31	0
	LINES						
7	LEVEL 2 COMMON	8	19	0	10,766	400	0
8	TOTAL ACCOUNT 350	10	21	0	12,276	431	0
	352-STRUCTURES						
9	LEVEL 2 COMMON	3	7	0	3,656	136	210
10	LEVEL 3 COMMON	0	0	0	159	0	0
11	TOTAL ACCOUNT 352	3	7	0	3,815	136	210
	353-STATION EQUIPMENT						
12	LEVEL 2 CUSTOMER SUB	0	0	0	124	0	0
13	LEVEL 2 COMMON	43	110	2	61,722	2,289	3,864
14	LEVEL 3 COMMON	4	10	0	5,136	0	0
15	TOTAL ACCOUNT 353	47	120	2	66,982	2,289	3,864
	354-TOWERS AND FIXTURES						
16	LEVEL 2 COMMON	19	49	1	27,429	1,017	0
	355-POLES AND FIXTURES						
17	LEVEL 2 COMMON	35	89	2	49,882	1,850	0
	356-OVERHEAD CONDUCTORS						
18	LEVEL 2 COMMON	36	91	2	51,221	1,900	0

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GULF POWER COMPANY  
 12 MONTHS ENDING MAY 31, 2003  
 12/13 DEMAND ALLOCATION WITH MDS METHODOLOGY  
 SCHEDULE 2.10 - ANALYSIS OF GROSS PLANT  
 (\$000'S)

LINE NO. (1)	DESCRIPTION (2)	TOTAL ELECTRIC SYSTEM (3)	RATES RS/RST/RSVP (4)	RATES GS/GST (5)	RATES GSD/GSDT (6)	RATES LP/LPT (7)	MAJOR ACCOUNTS (8)	RATE CSA # 1 & 2 (9)
19	358-UNDERGROUND CONDUCTORS LEVEL 2 COMMON	13,612	7,260	473	2,658	2,040	342	320
20	359-ROADS AND TRAILS LEVEL 2 COMMON	55	30	2	11	8	1	1
21	TOTAL TRANS. PLANT	236,969	124,524	8,110	45,590	34,740	5,765	5,488
DISTRIBUTION PLANT								
-----								
22	360-SUBSTATION LAND LEVEL 2 CUST. SUB	5	0	0	0	0	0	0
23	LEVEL 3 CUST. SUB	64	0	0	0	11	0	0
24	LEVEL 3 COMMON	1,388	830	54	305	145	13	37
25	LEVEL 4 COMMON	54	32	2	12	5	2	0
26	LEVEL 5 CUST. SUB	0	0	0	0	0	0	0
27	LEVEL 5 COMMON	0	(0)	0	0	0	0	0
28	TOTAL ACCOUNT 360	1,511	862	56	317	161	15	37
29	361-STRUCTURES LEVEL 2 CUST. SUB	131	0	0	0	0	103	0
30	LEVEL 3 CUST. SUB	1,445	0	0	0	449	530	0
31	LEVEL 3 COMMON	8,369	5,016	327	1,836	873	74	221
32	LEVEL 4 CUST. SUB	0	0	0	0	0	0	0
33	LEVEL 4 COMMON	98	59	4	22	9	3	0
34	TOTAL ACCOUNT 361	10,043	5,075	331	1,858	1,331	710	221
35	362-STATION EQUIPMENT LEVEL 2 CUST. SUB	861	0	0	0	0	649	0
36	LEVEL 2 COMMON	0	(0)	0	0	0	0	0
37	LEVEL 3 CUST. SUB	11,473	0	0	0	3,852	4,561	0
38	LEVEL 3 COMMON	104,433	62,586	4,076	22,913	10,892	924	2,758
39	LEVEL 4 CUST. SUB	0	0	0	0	0	0	0
40	LEVEL 4 COMMON	834	500	34	187	77	24	0
41	LEVEL 5 CUST. SUB	0	0	0	0	0	0	0
42	TOTAL ACCOUNT 362	117,601	63,086	4,110	23,100	14,821	6,158	2,758

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GULF POWER COMPANY  
 12 MONTHS ENDING MAY 31, 2003  
 12/13 DEMAND ALLOCATION WITH MDS METHODOLOGY  
 SCHEDULE 2.10 - ANALYSIS OF GROSS PLANT  
 (\$000'S)

LINE NO. (1)	DESCRIPTION (2)	RATE OS-I / II (10)	RATE OS-III (11)	RATE OS-IV (12)	TOTAL RETAIL SERVICE (13)	WHOLESALE (14)	UNIT POWER SALES (15)
19	358-UNDERGROUND CONDUCTORS LEVEL 2 COMMON	9	23	0	13,125	487	0
20	359-ROADS AND TRAILS LEVEL 2 COMMON	0	0	0	53	2	0
21	TOTAL TRANS. PLANT	159	400	7	224,783	8,112	4,074
DISTRIBUTION PLANT							
22	360-SUBSTATION LAND LEVEL 2 CUST. SUB	0	0	0	0	5	0
23	LEVEL 3 CUST. SUB	0	0	0	11	53	0
24	LEVEL 3 COMMON	1	3	0	1,388	0	0
25	LEVEL 4 COMMON	1	0	0	54	0	0
26	LEVEL 5 CUST. SUB	0	0	0	0	0	0
27	LEVEL 5 COMMON	0	0	0	0	0	0
28	TOTAL ACCOUNT 360	2	3	0	1,453	58	0
29	361-STRUCTURES LEVEL 2 CUST. SUB	0	0	0	103	28	0
30	LEVEL 3 CUST. SUB	0	0	0	979	466	0
31	LEVEL 3 COMMON	6	16	0	8,369	0	0
33	LEVEL 4 CUST. SUB	0	0	0	0	0	0
32	LEVEL 4 COMMON	1	0	0	98	0	0
34	TOTAL ACCOUNT 361	7	16	0	9,549	494	0
35	362-STATION EQUIPMENT LEVEL 2 CUST. SUB	0	0	0	649	212	0
36	LEVEL 2 COMMON	0	0	0	0	0	0
37	LEVEL 3 CUST. SUB	0	0	0	8,413	3,060	0
38	LEVEL 3 COMMON	80	201	3	104,433	0	0
39	LEVEL 4 CUST. SUB	0	0	0	0	0	0
40	LEVEL 4 COMMON	10	1	1	834	0	0
41	LEVEL 5 CUST. SUB	0	0	0	0	0	0
42	TOTAL ACCOUNT 362	90	202	4	114,329	3,272	0

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GULF POWER COMPANY  
 12 MONTHS ENDING MAY 31, 2003  
 12/13 DEMAND ALLOCATION WITH MDS METHODOLOGY  
 SCHEDULE 2.10 - ANALYSIS OF GROSS PLANT  
 (\$000'S)

LINE NO. (1)	DESCRIPTION (2)	TOTAL ELECTRIC SYSTEM (3)	RATES RS/RST/RSVP (4)	RATES GS/GST (5)	RATES GSD/GSDT (6)	RATES LP/LPT (7)	MAJOR ACCOUNTS (8)	RATE CSA # 1 & 2 (9)
<b>364-POLES AND FIXTURES</b>								
43	LEVEL 4 COMMON	30,067	18,021	1,219	6,751	2,782	850	0
44	LEVEL 4 CUSTOMER	64,011	55,269	4,516	2,498	44	1	0
45	TOTAL ACCOUNT 364	94,078	73,290	5,735	9,249	2,826	851	0
<b>365-OVERHEAD CONDUCTORS</b>								
46	LEVEL 4 COMMON	53,143	31,853	2,154	11,932	4,917	1,503	0
47	LEVEL 4 CUSTOMER	22,155	19,130	1,563	864	15	0	0
48	LEVEL 5 COMMON	13,353	8,575	580	3,181	806	0	0
49	LEVEL 5 CUSTOMER	14,061	12,144	992	547	8	0	0
50	TOTAL ACCOUNT 365	102,712	71,702	5,289	16,524	5,746	1,503	0
<b>366-UNDERGROUND CONDUIT</b>								
51	LEVEL 4 COMMON	87	52	4	20	8	2	0
52	LEVEL 4 CUSTOMER	673	583	47	26	0	0	0
53	LEVEL 5 COMMON	133	85	6	32	8	0	0
54	LEVEL 5 CUSTOMER	318	276	22	12	0	0	0
55	TOTAL ACCOUNT 366	1,211	996	79	90	16	2	0
<b>367-UNDERGROUND COND. &amp; DEV.</b>								
56	LEVEL 4 COMMON	4,880	2,925	198	1,096	451	138	0
57	LEVEL 4 CUSTOMER	40,189	34,702	2,835	1,568	28	0	0
58	LEVEL 5 COMMON	3,076	1,975	134	733	186	0	0
59	LEVEL 5 CUSTOMER	20,203	17,447	1,426	786	12	0	0
60	TOTAL ACCOUNT 367	68,348	57,049	4,593	4,183	677	138	0
<b>368-LINE TRANSFORMERS</b>								
61	LEVEL 4 COMMON	10,632	6,371	431	2,387	984	301	0
62	LEVEL 4 CUSTOMER	11,864	10,245	837	463	8	0	0
63	LEVEL 5 COMMON	83,437	53,587	3,624	19,875	5,038	0	0
64	LEVEL 5 CUSTOMER	49,965	43,151	3,526	1,945	29	0	0
65	TOTAL ACCOUNT 368	155,898	113,354	8,418	24,670	6,059	301	0
<b>369-SERVICES</b>								
66	HOUSE POWER BOXES	5,082	5,082	0	0	0	0	0
67	OTHER SERVICES	61,701	54,108	4,421	2,439	37	0	0
68	TOTAL ACCOUNT 369	66,783	59,190	4,421	2,439	37	0	0

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GULF POWER COMPANY  
 12 MONTHS ENDING MAY 31, 2003  
 12/13 DEMAND ALLOCATION WITH MDS METHODOLOGY  
 SCHEDULE 2.10 - ANALYSIS OF GROSS PLANT  
 (\$000'S)

LINE NO.	DESCRIPTION	RATE OS-I / II	RATE OS-III	RATE OS-IV	TOTAL RETAIL SERVICE	WHOLESALE	UNIT POWER SALES
(1)	(2)	(10)	(11)	(12)	(13)	(14)	(15)
364-POLES AND FIXTURES							
43	LEVEL 4 COMMON	344	50	50	30,067	0	0
44	LEVEL 4 CUSTOMER	972	671	40	64,011	0	0
45	TOTAL ACCOUNT 364	1,316	721	90	94,078	0	0
365-OVERHEAD CONDUCTORS							
46	LEVEL 4 COMMON	607	89	88	53,143	0	0
47	LEVEL 4 CUSTOMER	337	232	14	22,155	0	0
48	LEVEL 5 COMMON	164	24	23	13,353	0	0
49	LEVEL 5 CUSTOMER	214	147	9	14,061	0	0
50	TOTAL ACCOUNT 365	1,322	492	134	102,712	0	0
366-UNDERGROUND CONDUIT							
51	LEVEL 4 COMMON	1	0	0	87	0	0
52	LEVEL 4 CUSTOMER	10	7	0	673	0	0
53	LEVEL 5 COMMON	2	0	0	133	0	0
54	LEVEL 5 CUSTOMER	5	3	0	318	0	0
55	TOTAL ACCOUNT 366	18	10	0	1,211	0	0
367-UNDERGROUND COND. & DEV.							
56	LEVEL 4 COMMON	56	8	8	4,880	0	0
57	LEVEL 4 CUSTOMER	610	421	25	40,189	0	0
58	LEVEL 5 COMMON	38	5	5	3,076	0	0
59	LEVEL 5 CUSTOMER	307	212	13	20,203	0	0
60	TOTAL ACCOUNT 367	1,011	646	51	68,348	0	0
368-LINE TRANSFORMERS							
61	LEVEL 4 COMMON	122	18	18	10,632	0	0
62	LEVEL 4 CUSTOMER	180	124	7	11,864	0	0
62	LEVEL 5 COMMON	1,022	149	142	83,437	0	0
63	LEVEL 5 CUSTOMER	759	524	31	49,965	0	0
64	TOTAL ACCOUNT 368	2,083	815	198	155,898	0	0
369-SERVICES							
65	HOUSE POWER BOXES	0	0	0	5,082	0	0
66	OTHER SERVICES	0	657	39	61,701	0	0
67	TOTAL ACCOUNT 369	0	657	39	66,783	0	0

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GULF POWER COMPANY  
 12 MONTHS ENDING MAY 31, 2003  
 12/13 DEMAND ALLOCATION WITH MDS METHODOLOGY  
 SCHEDULE 2.10 - ANALYSIS OF GROSS PLANT  
 (\$000'S)

LINE NO. (1)	DESCRIPTION (2)	TOTAL ELECTRIC SYSTEM (3)	RATES RS/RST/RSVP (4)	RATES GS/GST (5)	RATES GSD/GSDT (6)	RATES LP/LPT (7)	MAJOR ACCOUNTS (8)	RATE CSA # 1 & 2 (9)
69	370-METERS	34,959	23,127	3,356	7,894	429	99	22
70	373-STREET LIGHTING	44,783	0	0	0	0	0	0
71	TOTAL DIST. PLANT	697,927	467,731	36,388	90,324	32,103	9,777	3,038
72	DEMAND	327,563	192,467	12,847	71,282	31,493	9,677	3,016
73	CUSTOMER	369,964	275,264	23,541	19,042	610	100	22
GENERAL PLANT								
74	ELECTRIC	126,141	78,134	7,170	18,318	10,493	1,942	1,545
75	DEMAND	70,695	36,642	2,398	13,457	9,377	1,671	1,388
76	CUSTOMER	51,418	39,628	4,660	3,970	375	46	17
77	ENERGY	4,028	1,864	112	891	741	225	140
78	TOTAL GENERAL PLANT	126,141	78,134	7,170	18,318	10,493	1,942	1,545
79	TOTAL ELEC. GROSS PLANT	2,204,286	1,176,785	84,477	343,242	223,426	43,779	33,402
80	DEMAND	1,707,570	826,865	54,176	303,587	208,613	39,469	30,748
81	CUSTOMER	421,382	314,892	28,201	23,012	985	146	39
82	ENERGY	75,334	35,028	2,100	16,643	13,828	4,164	2,615
83	TOTAL GROSS PLANT	2,204,286	1,176,785	84,477	343,242	223,426	43,779	33,402

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GULF POWER COMPANY  
 12 MONTHS ENDING MAY 31, 2003  
 12/13 DEMAND ALLOCATION WITH MDS METHODOLOGY  
 SCHEDULE 2.10 - ANALYSIS OF GROSS PLANT  
 (\$000'S)

LINE NO. (1)	DESCRIPTION (2)	RATE OS-I / II (10)	RATE OS-III (11)	RATE OS-IV (12)	TOTAL RETAIL SERVICE (13)	WHOLESALE (14)	UNIT POWER SALES (15)
68	370-METERS	0	0	10	34,937	22	0
69	373-STREET LIGHTING	44,783	0	0	44,783	0	0
70	TOTAL DIST. PLANT	50,632	3,562	526	694,081	3,846	0
71	DEMAND	2,455	564	338	324,139	3,824	0
72	CUSTOMER	48,177	2,998	188	369,942	22	0
GENERAL PLANT							
73	ELECTRIC	2,592	416	36	120,646	2,181	3,314
74	DEMAND	136	119	17	65,205	2,176	3,314
75	CUSTOMER	2,417	284	17	51,414	4	0
76	ENERGY	39	13	2	4,027	1	0
77	TOTAL GENERAL PLANT	2,592	416	36	120,646	2,181	3,314
78	TOTAL ELEC. GROSS PLANT	54,652	6,105	624	1,966,492	48,521	189,273
79	DEMAND	3,352	2,605	388	1,469,803	48,494	189,273
80	CUSTOMER	50,594	3,282	205	421,356	26	0
81	ENERGY	706	218	31	75,333	1	0
82	TOTAL GROSS PLANT	54,652	6,105	624	1,966,492	48,521	189,273

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GULF POWER COMPANY  
12 MONTHS ENDED MAY 31, 2003  
12/13 DEMAND ALLOCATION  
ANALYSIS OF GROSS PLANT

<u>Line No.</u>	<u>Ftnt Label</u>	<u>Description</u>
1	(A)	Retail jurisdiction sum of Lines 2 and 3; Wholesale allocated per Level 1 Demand Allocator; UPS directly assigned.
2	(B)	Allocated per corresponding Level 1 Demand Allocator.
3	(C)	Allocated per corresponding Level 1 Energy Allocator.
4	(D)	Allocated per Level 2 Demand Allocator; UPS directly assigned.
5	(E)	Allocated per Level 3 Demand Allocator.
7	(D)	
9	(D)	
10	(E)	
12	(F)	Specific Assignment
13	(D)	
14	(E)	
16	(D)	
17	(D)	
18	(D)	
19	(D)	
20	(D)	
22	(F)	
23	(F)	
24	(E)	
25	(G)	Allocated per Level 4 NCP Demand Allocator
26	(F)	
27	(H)	Allocated per Level 5 NCP Demand Allocator
29	(F)	
30	(F)	
31	(E)	
32	(F)	
33	(G)	
35	(F)	
36	(D)	
37	(F)	
38	(E)	

GULF POWER COMPANY  
12 MONTHS ENDED MAY 31, 2003  
12/13 DEMAND ALLOCATION  
ANALYSIS OF GROSS PLANT

<u>Line</u> <u>No.</u>	<u>Ftnt</u> <u>Label</u>	<u>Description</u>
39	(F)	
40	(G)	
41	(F)	
43	(G)	
44	(I)	Allocated per Average Number of Customers at Level 4 and Level 5.
46	(G)	
47	(I)	
48	(H)	
49	(J)	Allocated per Average Number of Customers at Level 5.
51	(G)	
52	(I)	
53	(H)	
54	(J)	
56	(G)	
57	(I)	
58	(H)	
59	(J)	
60	(I)	
61	(G)	
62	(I)	
63	(H)	
64	(J)	
66	(F)	
67	(K)	Allocated per Average Number of Customers at Level 5 excluding Rate OS I/II.
69	(L)	Provided by Gulf Power Company
70	(F)	
74	(M)	Allocated per corresponding Salaries and Wages; UPS directly assigned.
75	(M)	
76	(M)	
77	(M)	

GULF POWER COMPANY  
12 MONTHS ENDING MAY 31, 2003  
12/13 DEMAND ALLOCATION WITH MDS METHODOLOGY  
SCHEDULE 2.20 - ANALYSIS OF ACCUMULATED DEPRECIATION RESERVE  
(\$000'S)

LINE NO. (1)	DESCRIPTION (2)	TOTAL ELECTRIC SYSTEM (3)	RATES RS/RST/RSVP (4)	RATES GS/GST (5)	RATES GSD/GSDT (6)	RATES LP/LPT (7)	MAJOR ACCOUNTS (8)	RATE CSA # 1 & 2 (9)
1	TOTAL PRODUCTION	554,235	251,959	16,324	94,041	72,687	13,082	11,608
RETAIL JURISDICTION								
2	DEMAND		235,456	15,335	86,204	66,176	11,123	10,377
3	ENERGY		16,503	989	7,837	6,511	1,959	1,231
TRANSMISSION								
4	350-EASEMENTS	4,582	2,443	159	895	687	115	108
5	352-STRUCTURES	1,816	928	61	340	257	42	41
6	353-STATION EQUIPMENT	23,753	11,753	765	4,302	3,238	523	518
7	354-TOWERS & FIXTURES	18,226	9,718	633	3,559	2,731	460	429
8	355-POLES & FIXTURES	12,301	6,560	427	2,402	1,844	310	289
9	356-OVERHEAD COND.	16,488	8,793	573	3,219	2,471	416	387
10	358-UNDERGROUND COND.	4,283	2,285	149	836	642	107	101
11	359-ROADS AND TRAILS	22	13	1	4	3	0	0
12	TOTAL TRANSMISSION	81,471	42,493	2,768	15,557	11,873	1,973	1,873
DISTRIBUTION								
13	360-EASEMENTS	0	(0)	0	0	0	0	0
14	361-STRUCTURES	4,385	2,215	145	811	581	311	96
15	362-STATION EQUIPMENT	39,971	21,444	1,397	7,851	5,037	2,092	937
364-POLES & FIXTURES								
16	COMMON	11,824	7,087	479	2,655	1,094	334	0
17	CUSTOMER	25,173	21,734	1,776	983	17	1	0
18	TOTAL ACCOUNT 364	36,997	28,821	2,255	3,638	1,111	335	0
365-OVERHEAD COND.								
19	COMMON	28,106	17,087	1,156	6,388	2,419	635	0
20	CUSTOMER	15,308	13,219	1,080	596	10	0	0
21	TOTAL ACCOUNT 365	43,414	30,306	2,236	6,984	2,429	635	0

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GULF POWER COMPANY  
 12 MONTHS ENDING MAY 31, 2003  
 12/13 DEMAND ALLOCATION WITH MDS METHODOLOGY  
 SCHEDULE 2.20 - ANALYSIS OF ACCUMULATED DEPRECIATION RESERVE  
 (\$000'S)

LINE NO. (1)	DESCRIPTION (2)	RATE OS-I / II (10)	RATE OS-III (11)	RATE OS-IV (12)	TOTAL RETAIL SERVICE (13)	WHOLESALE (14)	UNIT POWER SALES (15)
1	TOTAL PRODUCTION	632	859	27	461,219	17,106	75,909
RETAIL JURISDICTION							
2	DEMAND	300	757	13	425,741		
3	ENERGY	332	102	14	35,478		
TRANSMISSION							
4	350-EASEMENTS	3	8	0	4,418	164	0
5	352-STRUCTURES	1	3	0	1,673	60	83
6	353-STATION EQUIPMENT	15	38	1	21,153	722	1,878
7	354-TOWERS & FIXTURES	12	31	1	17,574	652	0
8	355-POLES & FIXTURES	8	21	0	11,861	440	0
9	356-OVERHEAD COND.	11	28	1	15,899	589	0
10	358-UNDERGROUND COND.	3	7	0	4,130	153	0
11	359-ROADS AND TRAILS	0	0	0	21	1	0
12	TOTAL TRANSMISSION	53	136	3	76,729	2,781	1,961
DISTRIBUTION							
13	360-EASEMENTS	0	0	0	0	0	0
14	361-STRUCTURES	3	7	0	4,169	216	0
15	362-STATION EQUIPMENT	31	69	1	38,859	1,112	0
364-POLES & FIXTURES							
16	COMMON	135	20	20	11,824	0	0
17	CUSTOMER	383	264	15	25,173	0	0
18	TOTAL ACCOUNT 364	518	284	35	36,997	0	0
365-OVERHEAD COND.							
19	COMMON	326	48	47	28,106	0	0
20	CUSTOMER	233	160	10	15,308	0	0
21	TOTAL ACCOUNT 365	559	208	57	43,414	0	0

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GULF POWER COMPANY  
 12 MONTHS ENDING MAY 31, 2003  
 12/13 DEMAND ALLOCATION WITH MDS METHODOLOGY  
 SCHEDULE 2.20 - ANALYSIS OF ACCUMULATED DEPRECIATION RESERVE  
 (\$000'S)

LINE NO. (1)	DESCRIPTION (2)	TOTAL ELECTRIC SYSTEM (3)	RATES RS/RST/RSVP (4)	RATES GS/GST (5)	RATES GSD/GSDT (6)	RATES LP/LPT (7)	MAJOR ACCOUNTS (8)	RATE CSA # 1 & 2 (9)
	366-UNDG. CONDUIT							
22	COMMON	137	86	6	32	10	1	0
23	CUSTOMER	616	533	43	25	0	0	0
24	TOTAL ACCOUNT 366	753	619	49	57	10	1	0
	367-UNDERGROUND COND.							
25	COMMON	2,234	1,375	93	514	179	39	0
26	CUSTOMER	16,954	14,641	1,196	661	11	0	0
27	TOTAL ACCOUNT 367	19,188	16,016	1,289	1,175	190	39	0
	368-LINE TRANSFORMERS							
28	COMMON	35,608	22,695	1,535	8,427	2,280	114	0
29	CUSTOMER	23,405	20,213	1,652	911	14	0	0
30	TOTAL ACCOUNT 368	59,013	42,908	3,187	9,338	2,294	114	0
31	369-SERVICES	32,269	28,600	2,136	1,179	18	0	0
32	370-METERS	14,859	9,831	1,426	3,355	182	42	9
33	373-STREET LIGHTING	16,215	0	0	0	0	0	0
34	TOTAL DISTRIBUTION	267,064	180,760	14,120	34,388	11,852	3,569	1,042
35	DEMAND	122,265	71,989	4,811	26,678	11,600	3,526	1,033
36	CUSTOMER	144,799	108,771	9,309	7,710	252	43	9
	GENERAL PLANT							
	ELECTRIC							
37	DEMAND	29,500	15,315	1,002	5,624	3,919	699	580
38	CUSTOMER	21,491	16,563	1,948	1,659	157	19	7
39	ENERGY	1,683	778	47	373	310	94	59
40	TOTAL ELECTRIC	52,674	32,656	2,997	7,656	4,386	812	646
41	TOTAL GENERAL PLANT	52,674	32,656	2,997	7,656	4,386	812	646

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GULF POWER COMPANY  
 12 MONTHS ENDING MAY 31, 2003  
 12/13 DEMAND ALLOCATION WITH MDS METHODOLOGY  
 SCHEDULE 2.20 - ANALYSIS OF ACCUMULATED DEPRECIATION RESERVE  
 (\$000'S)

LINE NO. (1)	DESCRIPTION (2)	RATE OS-I / II (10)	RATE OS-III (11)	RATE OS-IV (12)	TOTAL RETAIL SERVICE (13)	WHOLESALE (14)	UNIT POWER SALES (15)
22	366-UNDG. CONDUIT COMMON	2	0	0	137	0	0
23	CUSTOMER	9	6	0	616	0	0
24	TOTAL ACCOUNT 366	11	6	0	753	0	0
25	367-UNDERGROUND COND. COMMON	26	4	4	2,234	0	0
26	CUSTOMER	258	177	10	16,954	0	0
27	TOTAL ACCOUNT 367	284	181	14	19,188	0	0
28	368-LINE TRANSFORMERS COMMON	433	63	61	35,608	0	0
29	CUSTOMER	355	246	14	23,405	0	0
30	TOTAL ACCOUNT 368	788	309	75	59,013	0	0
31	369-SERVICES	0	317	19	32,269	0	0
32	370-METERS	0	0	4	14,849	10	0
33	373-STREET LIGHTING	16,215	0	0	16,215	0	0
34	TOTAL DISTRIBUTION	18,409	1,381	205	265,726	1,338	0
35	DEMAND	956	211	133	120,937	1,328	0
36	CUSTOMER	17,453	1,170	72	144,789	10	0
GENERAL PLANT							
-----							
37	ELECTRIC DEMAND	57	50	7	27,253	910	1,337
38	CUSTOMER	1,010	119	7	21,489	2	0
39	ENERGY	16	5	1	1,683	0	0
40	TOTAL ELECTRIC	1,083	174	15	50,425	912	1,337
41	TOTAL GENERAL PLANT	1,083	174	15	50,425	912	1,337

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GULF POWER COMPANY  
 12 MONTHS ENDING MAY 31, 2003  
 12/13 DEMAND ALLOCATION WITH MDS METHODOLOGY  
 SCHEDULE 2.20 - ANALYSIS OF ACCUMULATED DEPRECIATION RESERVE  
 (\$000'S)

LINE NO. (1)	DESCRIPTION (2)	TOTAL ELECTRIC SYSTEM (3)	RATES RS/RST/RSVP (4)	RATES GS/GST (5)	RATES GSD/GSDT (6)	RATES LP/LPT (7)	MAJOR ACCOUNTS (8)	RATE CSA # 1 & 2 (9)
42	TOTAL ELECTRIC DEPR. RESERVE	955,443	507,868	36,209	151,642	100,798	19,436	15,169
43	DEMAND	751,992	365,253	23,916	134,063	93,568	17,321	13,863
44	CUSTOMER	166,290	125,334	11,257	9,369	409	62	16
45	ENERGY	37,161	17,281	1,036	8,210	6,821	2,053	1,290
46	TOTAL DEPRECIATION RESERVE	955,443	507,868	36,209	151,642	100,798	19,436	15,169

GULF POWER COMPANY  
 12 MONTHS ENDING MAY 31, 2003  
 12/13 DEMAND ALLOCATION WITH MDS METHODOLOGY  
 SCHEDULE 2.20 - ANALYSIS OF ACCUMULATED DEPRECIATION RESERVE  
 (\$000'S)

LINE NO. (1)	DESCRIPTION (2)	RATE OS-I / II (10)	RATE OS-III (11)	RATE OS-IV (12)	TOTAL RETAIL SERVICE (13)	WHOLESALE (14)	UNIT POWER SALES (15)
42	TOTAL ELECTRIC DEPR. RESERVE	20,177	2,550	250	854,099	22,137	79,207
43	DEMAND	1,366	1,154	156	650,660	22,125	79,207
44	CUSTOMER	18,463	1,289	79	166,278	12	0
45	ENERGY	348	107	15	37,161	0	0
46	TOTAL DEPRECIATION RESERVE	20,177	2,550	250	854,099	22,137	79,207



GULF POWER COMPANY  
12 MONTHS ENDED MAY 31, 2003  
12/13 DEMAND ALLOCATION  
ANALYSIS OF ACCUMULATED DEPRECIATION RESERVE

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

GULF POWER COMPANY  
 12 MONTHS ENDING MAY 31, 2003  
 12/13 DEMAND ALLOCATION WITH MDS METHODOLOGY  
 SCHEDULE 2.30 - ANALYSIS OF MATERIALS AND SUPPLIES  
 (\$000'S)

LINE NO. (1)	DESCRIPTION (2)	TOTAL ELECTRIC SYSTEM (3)	RATES RS/RST/RSVP (4)	RATES GS/GST (5)	RATES GSD/GSDT (6)	RATES LP/LPT (7)	MAJOR ACCOUNTS (8)	RATE CSA # 1 & 2 (9)
PRODUCTION								
1	NON-FUEL RETAIL JURISDICTION	22,193	10,964	710	4,093	3,163	571	508
2	DEMAND		10,246	887	3,752	2,880	485	452
3	ENERGY		718	43	341	283	86	54
4	FUEL	45,052	19,004	1,139	9,028	7,499	2,257	1,418
5	TOTAL PRODUCTION M & S	67,245	29,968	1,849	13,119	10,662	2,828	1,924
TRANSMISSION								
6	LINES RELATED	327	175	11	64	49	8	8
7	SUBSTATION RELATED	45	24	2	9	7	1	1
8	TOTAL TRANS. M & S	372	199	13	73	56	9	9
DISTRIBUTION								
9	DEMAND RELATED	4,877	2,923	198	1,095	451	138	0
10	METERING RELATED	115	77	11	26	1	0	0
11	ST. LIGHTING RELATED	484	0	0	0	0	0	0
12	OTHER	1,463	857	57	318	141	44	13
13	TOTAL DIST. M & S	6,939	3,857	266	1,439	593	182	13
14	CUSTOMER ACCOUNTS	18	16	1	1	0	0	0
CUSTOMER ASSISTANCE								
15	CUSTOMER RELATED	16	12	2	2	0	0	0
16	ENERGY RELATED	0	0	0	0	0	0	0
17	TOTAL CUST. ASST. M & S	16	12	2	2	0	0	0
18	TOTAL ELECTRIC M & S	74,590	34,052	2,131	14,834	11,311	3,019	1,948
19	DEMAND	27,361	14,225	935	5,238	3,528	876	474
20	CUSTOMER	833	105	14	29	1	0	0
21	ENERGY	46,596	19,722	1,182	9,367	7,782	2,343	1,472

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GULF POWER COMPANY  
 12 MONTHS ENDING MAY 31, 2003  
 12/13 DEMAND ALLOCATION WITH MDS METHODOLOGY  
 SCHEDULE 2.30 - ANALYSIS OF MATERIALS AND SUPPLIES  
 (\$000'S)

LINE NO. (1)	DESCRIPTION (2)	RATE OS-I/II (10)	RATE OS-III (11)	RATE OS-IV (12)	TOTAL RETAIL SERVICE (13)	WHOLESALE (14)	UNIT POWER SALES (15)
PRODUCTION							
1	NON-FUEL RETAIL JURISDICTION	27	37	2	20,073	745	1,375
2	DEMAND	13	33	1	18,529		
3	ENERGY	14	4	1	1,544		
4	FUEL	382	118	16	40,859	1,515	2,678
5	TOTAL PRODUCTION M & S	409	155	18	60,932	2,260	4,053
TRANSMISSION							
6	LINES RELATED	0	1	0	316	11	0
7	SUBSTATION RELATED	0	0	0	44	1	0
8	TOTAL TRANS. M & S	0	1	0	360	12	0
DISTRIBUTION							
9	DEMAND RELATED	58	8	8	4,877	0	0
10	METERING RELATED	0	0	0	115	0	0
11	ST. LIGHTING RELATED	484	0	0	484	0	0
12	OTHER	11	3	2	1,448	17	0
13	TOTAL DIST. M & S	551	11	10	6,922	17	0
14	CUSTOMER ACCOUNTS	0	0	0	18	0	0
CUSTOMER ASSISTANCE							
15	CUSTOMER RELATED	0	0	0	16	0	0
16	ENERGY RELATED	0	0	0	0	0	0
17	TOTAL CUST. ASST. M & S	0	0	0	16	0	0
18	TOTAL ELECTRIC M & S	960	167	28	68,248	2,289	4,053
19	DEMAND	80	45	11	25,212	774	1,375
20	CUSTOMER	484	0	0	633	0	0
21	ENERGY	396	122	17	42,403	1,515	2,678

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GULF POWER COMPANY  
12 MONTHS ENDED MAY 31, 2003  
12/13 DEMAND ALLOCATION  
ANALYSIS OF MATERIALS AND SUPPLIES

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

GULF POWER COMPANY  
 12 MONTHS ENDING MAY 31, 2003  
 12/13 DEMAND ALLOCATION WITH MDS METHODOLOGY  
 SCHEDULE 2.40 - ANALYSIS OF OTHER WORKING CAPITAL  
 (\$000'S)

LINE NO. (1)	DESCRIPTION (2)	TOTAL ELECTRIC SYSTEM (3)	RATES RS/RST/RSVP (4)	RATES GS/GST (5)	RATES GSD/GSDT (6)	RATES LP/LPT (7)	MAJOR ACCOUNTS (8)	RATE CSA # 1 & 2 (9)
OTHER WORKING CAPITAL								
1	CURRENT ASSETS & LIAB.	17,370	10,580	907	2,645	1,559	296	219
2	DEMAND	10,041	5,268	345	1,935	1,337	242	197
3	CUSTOMER	5,879	4,527	494	424	36	3	1
4	ENERGY	225	105	6	50	41	12	8
5	REVENUE RELATED	1,225	680	62	236	145	39	13
PREPAYMENTS								
6	PRODUCTION	19,973	10,453	677	3,901	3,015	542	481
RETAIL JURISDICTION								
7	DEMAND		9,768	636	3,576	2,745	461	430
8	ENERGY		685	41	325	270	81	51
9	TRANSMISSION	4,646	2,486	162	909	693	115	109
10	DISTRIBUTION	14,203	9,519	741	1,838	653	199	62
11	DEMAND	6,646	3,903	260	1,444	638	195	61
12	CUSTOMER	7,557	5,616	481	394	15	4	1
13	CUSTOMER ACCOUNTS	365	315	25	17	0	0	0
14	CUSTOMER ASSSISTANCE	310	215	48	41	6	0	0
15	CUSTOMER	310	215	48	41	6	0	0
16	ENERGY	0	0	0	0	0	0	0
17	TOTAL PREPAYMENTS	39,497	22,988	1,653	6,706	4,367	856	652
18	DEMAND	29,793	16,157	1,058	5,929	4,076	771	600
19	CUSTOMER	8,232	6,146	554	452	21	4	1
20	ENERGY	1,472	685	41	325	270	81	51
CLEARING ACCOUNTS								
21	PRODUCTION	(10)	(6)	0	(2)	(1)	0	0
RETAIL JURISDICTION								
22	DEMAND		(5)	0	(2)	(1)	0	0
23	ENERGY		(1)	0	0	0	0	0
24	TRANSMISSION	(1)	(1)	0	0	0	0	0
25	DISTRIBUTION	(6)	(5)	0	(1)	0	0	0
26	DEMAND	(3)	(2)	0	(1)	0	0	0
27	CUSTOMER	(3)	(3)	0	0	0	0	0

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GULF POWER COMPANY  
 12 MONTHS ENDING MAY 31, 2003  
 12/13 DEMAND ALLOCATION WITH MDS METHODOLOGY  
 SCHEDULE 2.40 - ANALYSIS OF OTHER WORKING CAPITAL  
 (\$000'S)

LINE NO. (1)	DESCRIPTION (2)	RATE OS-I / II (10)	RATE OS-III (11)	RATE OS-IV (12)	TOTAL RETAIL SERVICE (13)	WHOLESALE (14)	UNIT POWER SALES (15)
OTHER WORKING CAPITAL							
1	CURRENT ASSETS & LIAB.	408	56	5	16,675	314	381
2	DEMAND	21	17	2	9,364	296	381
3	CUSTOMER	357	35	2	5,879	0	0
4	ENERGY	2	1	0	225	0	0
5	REVENUE RELATED	28	3	1	1,207	18	0
PREPAYMENTS							
6	PRODUCTION	26	35	2	19,132	710	131
RETAIL JURISDICTION							
7	DEMAND	12	31	1	17,660		
8	ENERGY	14	4	1	1,472		
9	TRANSMISSION	3	8	0	4,485	161	0
10	DISTRIBUTION	1,030	72	11	14,125	78	0
11	DEMAND	50	11	7	6,569	77	0
12	CUSTOMER	980	61	4	7,556	1	0
13	CUSTOMER ACCOUNTS	5	3	0	365	0	0
14	CUSTOMER ASSISTANCE	0	0	0	310	0	0
15	CUSTOMER	0	0	0	310	0	0
16	ENERGY	0	0	0	0	0	0
17	TOTAL PREPAYMENTS	1,064	118	13	38,417	949	131
18	DEMAND	65	50	8	28,714	948	131
19	CUSTOMER	985	64	4	8,231	1	0
20	ENERGY	14	4	1	1,472	0	0
CLEARING ACCOUNTS							
21	PRODUCTION	0	0	0	(9)	0	(1)
RETAIL JURISDICTION							
22	DEMAND	0	0	0	(8)		
23	ENERGY	0	0	0	(1)		
24	TRANSMISSION	0	0	0	(1)	0	0
25	DISTRIBUTION	0	0	0	(6)	0	0
26	DEMAND	0	0	0	(3)	0	0
27	CUSTOMER	0	0	0	(3)	0	0

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GULF POWER COMPANY  
 12 MONTHS ENDING MAY 31, 2003  
 12/13 DEMAND ALLOCATION WITH MDS METHODOLOGY  
 SCHEDULE 2.40 - ANALYSIS OF OTHER WORKING CAPITAL  
 (\$000'S)

33

LINE NO. (1)	DESCRIPTION (2)	TOTAL ELECTRIC SYSTEM (3)	RATES RS/RST/RSVP (4)	RATES GS/GST (5)	RATES GSD/GSDT (6)	RATES LP/LPT (7)	MAJOR ACCOUNTS (8)	RATE CSA # 1 & 2 (9)
28	CUSTOMER ACCOUNTS	(4)	(4)	0	0	0	0	0
29	CUSTOMER ASSISTANCE	(3)	(3)	0	0	0	0	0
30	CUSTOMER	(3)	(3)	0	0	0	0	0
31	ENERGY	0	0	0	0	0	0	0
32	TOTAL CLEARING ACCOUNTS	(24)	(19)	0	(3)	(1)	0	0
33	DEMAND	(13)	(8)	0	(3)	(1)	0	0
34	CUSTOMER	(10)	(10)	0	0	0	0	0
35	ENERGY	(1)	(1)	0	0	0	0	0
36	PRELIM. SURVEY & INVESTIGATION RETAIL JURISDICTION	1,355	600	39	224	174	30	28
37	DEMAND		560	37	205	158	26	25
38	ENERGY		40	2	19	16	4	3
39	OTHER PROPERTY RETAIL JURISDICTION	808	359	23	133	103	18	17
40	DEMAND		335	22	122	94	15	15
41	ENERGY		24	1	11	9	3	2
42	PROP. INSURANCE RESERVE	(6,636)	(3,553)	(256)	(1,018)	(652)	(130)	(97)
43	DEMAND	(5,078)	(2,451)	(161)	(901)	(611)	(118)	(90)
44	CUSTOMER	(1,355)	(1,007)	(90)	(72)	(3)	0	0
45	ENERGY	(203)	(95)	(5)	(45)	(38)	(12)	(7)
	POST RETIREMENT BENEFIT RES.							
46	PRODUCTION RETAIL JURISDICTION	(15,886)	(7,865)	(510)	(2,938)	(2,271)	(409)	(363)
47	DEMAND		(7,353)	(479)	(2,693)	(2,067)	(347)	(324)
48	ENERGY		(512)	(31)	(245)	(204)	(62)	(39)
49	TRANSMISSION	(1,348)	(719)	(47)	(264)	(201)	(34)	(32)
50	DISTRIBUTION	(7,992)	(5,478)	(392)	(1,010)	(321)	(80)	(27)
51	DEMAND	(3,357)	(2,006)	(133)	(745)	(311)	(79)	(26)
52	CUSTOMER	(4,635)	(3,472)	(259)	(265)	(10)	(1)	(1)
53	CUSTOMER ACCOUNTS	(5,146)	(4,428)	(348)	(244)	(4)	(1)	(1)
54	CUSTOMER ASSISTANCE	(4,363)	(3,002)	(675)	(583)	(90)	(10)	(3)
55	CUSTOMER	(4,363)	(3,002)	(675)	(583)	(90)	(10)	(3)
56	ENERGY	0	0	0	0	0	0	0

GULF POWER COMPANY  
 12 MONTHS ENDING MAY 31, 2003  
 12/13 DEMAND ALLOCATION WITH MDS METHODOLOGY  
 SCHEDULE 2.40 - ANALYSIS OF OTHER WORKING CAPITAL  
 (\$000'S)

LINE NO. (1)	DESCRIPTION (2)	RATE OS-I/ II (10)	RATE OS-III (11)	RATE OS-IV (12)	TOTAL RETAIL SERVICE (13)	WHOLESALE (14)	UNIT POWER SALES (15)
28	CUSTOMER ACCOUNTS	0	0	0	(4)	0	0
29	CUSTOMER ASSISTANCE	0	0	0	(3)	0	0
30	CUSTOMER	0	0	0	(3)	0	0
31	ENERGY	0	0	0	0	0	0
32	TOTAL CLEARING ACCOUNTS	0	0	0	(23)	0	(1)
33	DEMAND	0	0	0	(12)	0	(1)
34	CUSTOMER	0	0	0	(10)	0	0
35	ENERGY	0	0	0	(1)	0	0
36	PRELIM. SURVEY & INVESTIGATION RETAIL JURISDICTION	2	2	0	1,099	40	216
37	DEMAND	1	2	0	1,014		
38	ENERGY	1	0	0	85		
39	OTHER PROP. INCL CARY. SUB. RETAIL JURISDICTION	0	1	0	654	25	129
40	DEMAND	0	1	0	604		
41	ENERGY	0	0	0	50		
42	PROP. INSURANCE RESERVE	(183)	(19)	(2)	(5,910)	(141)	(585)
43	DEMAND	(11)	(8)	(1)	(4,352)	(141)	(585)
44	CUSTOMER	(171)	(11)	(1)	(1,355)	0	0
45	ENERGY	(1)	0	0	(203)	0	0
	POST RETIREMENT BENEFIT RES.						
46	PRODUCTION RETAIL JURISDICTION	(20)	(27)	(2)	(14,405)	(534)	(947)
47	DEMAND	(9)	(24)	(1)	(13,297)		
48	ENERGY	(11)	(3)	(1)	(1,108)		
49	TRANSMISSION	(1)	(3)	0	(1,301)	(47)	0
50	DISTRIBUTION	(624)	(37)	(5)	(7,974)	(18)	0
51	DEMAND	(28)	(7)	(4)	(3,339)	(18)	0
52	CUSTOMER	(596)	(30)	(1)	(4,635)	0	0
53	CUSTOMER ACCOUNTS	(68)	(47)	(3)	(5,144)	(2)	0
54	CUSTOMER ASSISTANCE	0	0	0	(4,363)	0	0
55	CUSTOMER	0	0	0	(4,363)	0	0
56	ENERGY	0	0	0	0	0	0

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GULF POWER COMPANY  
 12 MONTHS ENDING MAY 31, 2003  
 12/13 DEMAND ALLOCATION WITH MDS METHODOLOGY  
 SCHEDULE 2.40 - ANALYSIS OF OTHER WORKING CAPITAL  
 (\$'000'S)

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LINE NO. (1)	DESCRIPTION (2)	TOTAL ELECTRIC SYSTEM (3)	RATES RS/RST/RSVP (4)	RATES GS/GST (5)	RATES GSD/GSDT (6)	RATES LP/LPT (7)	MAJOR ACCOUNTS (8)	RATE CSA # 1 & 2 (9)
57	TOTAL POST RETIREMENT BEN. RES.	(34,735)	(21,492)	(1,972)	(5,039)	(2,887)	(534)	(426)
58	DEMAND	(19,483)	(10,078)	(659)	(3,702)	(2,579)	(460)	(382)
59	CUSTOMER	(14,144)	(10,902)	(1,282)	(1,092)	(104)	(12)	(5)
60	ENERGY	(1,108)	(512)	(31)	(245)	(204)	(62)	(39)
PLANT SET-UP ACCT. PAYABLE								
61	PRODUCTION	162	74	4	27	21	3	3
RETAIL JURISDICTION								
62	DEMAND		68	4	25	19	3	3
63	ENERGY		6	0	2	2	0	0
64	TRANSMISSION	33	17	1	6	5	1	1
65	DISTRIBUTION	98	65	5	13	5	1	0
66	DEMAND	46	28	2	10	4	1	0
67	CUSTOMER	52	37	3	3	1	0	0
68	CUSTOMER ACCOUNTS	2	2	0	0	0	0	0
69	CUSTOMER ASSISTANCE	2	2	0	0	0	0	0
70	CUSTOMER	2	2	0	0	0	0	0
71	ENERGY	0	0	0	0	0	0	0
72	TOTAL PLANT SET-UP ACCT. PAY.	297	160	10	46	31	5	4
73	DEMAND	231	113	7	41	28	5	4
74	CUSTOMER	56	41	3	3	1	0	0
75	ENERGY	10	6	0	2	2	0	0
76	OTHER DEF. CR. & DEBITS	(23,865)	(10,570)	(684)	(3,946)	(3,049)	(549)	(487)
RETAIL JURISDICTION								
77	DEMAND		(9,878)	(643)	(3,617)	(2,776)	(467)	(435)
78	ENERGY		(692)	(41)	(329)	(273)	(82)	(52)
UNAMORT. RATE CASE EXP.								
79	REVENUE RELATED	1,203	680	61	235	145	37	12
80	TOTAL OTHER WORK. CAP.	(4,730)	(267)	(219)	(17)	(210)	29	(78)
81	DEMAND	(4,858)	18	6	9	(274)	14	(66)
82	CUSTOMER	(1,342)	(1,205)	(321)	(285)	(49)	(5)	(3)
83	ENERGY	(958)	(440)	(27)	(212)	(177)	(56)	(34)
84	REVENUE RELATED	2,428	1,360	123	471	290	76	25

GULF POWER COMPANY  
12 MONTHS ENDING MAY 31, 2003  
12/13 DEMAND ALLOCATION WITH MDS METHODOLOGY  
SCHEDULE 2.40 - ANALYSIS OF OTHER WORKING CAPITAL  
(\$000'S)

LINE NO. (1)	DESCRIPTION (2)	RATE OS-I / II (10)	RATE OS-III (11)	RATE OS-IV (12)	TOTAL RETAIL SERVICE (13)	WHOLESALE (14)	UNIT POWER SALES (15)
57	TOTAL POST RETIREMENT BEN. RES.	(713)	(114)	(10)	(33,187)	(601)	(947)
58	DEMAND	(38)	(34)	(5)	(17,937)	(599)	(947)
59	CUSTOMER	(664)	(77)	(4)	(14,142)	(2)	0
60	ENERGY	(11)	(3)	(1)	(1,108)	0	0
	PLANT SET-UP ACCT. PAYABLE						
61	PRODUCTION	0	0	0	132	5	25
	RETAIL JURISDICTION						
62	DEMAND	0	0	0	122		
63	ENERGY	0	0	0	10		
64	TRANSMISSION	0	0	0	31	1	1
65	DISTRIBUTION	7	1	0	97	1	0
66	DEMAND	0	0	0	45	1	0
67	CUSTOMER	7	1	0	52	0	0
68	CUSTOMER ACCOUNTS	0	0	0	2	0	0
69	CUSTOMER ASSISTANCE	0	0	0	2	0	0
70	CUSTOMER	0	0	0	2	0	0
71	ENERGY	0	0	0	0	0	0
72	TOTAL PLANT SET-UP ACCT. PAY.	7	1	0	264	7	26
73	DEMAND	0	0	0	198	7	26
74	CUSTOMER	7	1	0	56	0	0
75	ENERGY	0	0	0	10	0	0
76	OTHER DEF. CR. & DEBITS	(27)	(36)	(2)	(19,350)	(718)	(3,797)
	RETAIL JURISDICTION						
77	DEMAND	(13)	(32)	(1)	(17,862)		
78	ENERGY	(14)	(4)	(1)	(1,488)		
	UNAMORT. RATE CASE EXP.						
79	REVENUE RELATED	28	4	1	1,203	0	0
80	TOTAL OTHER WORK. CAP.	586	13	5	(158)	(125)	(4,447)
81	DEMAND	25	(4)	3	(269)	(142)	(4,447)
82	CUSTOMER	514	12	1	(1,341)	(1)	0
83	ENERGY	(9)	(2)	(1)	(958)	0	0
84	REVENUE RELATED	56	7	2	2,410	18	0

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GULF POWER COMPANY  
12 MONTHS ENDED MAY 31, 2003  
12/13 DEMAND ALLOCATION  
ANALYSIS OF OTHER WORKING CAPITAL

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

GULF POWER COMPANY  
12 MONTHS ENDED MAY 31, 2003  
12/13 DEMAND ALLOCATION  
ANALYSIS OF OTHER WORKING CAPITAL

<u>Line</u> <u>No.</u>	<u>Fint</u> <u>Label</u>	<u>Description</u>
39	(H)	
40	(I)	
41	(I)	
42	(J)	Allocated per corresponding Net Plant.
43	(J)	
44	(J)	
45	(J)	
46	(F)	
47	(G)	
48	(G)	
49	(F)	
50	(G)	
51	(G)	
52	(G)	
53	(G)	
54	(G)	
55	(G)	
56	(G)	
61	(C)	
62	(D)	
63	(D)	
64	(C)	
65	(D)	
66	(D)	
67	(D)	
68	(E)	
69	(E)	
70	(E)	
71	(E)	
76	(I)	
77	(I)	
78	(I)	
79	(K)	Allocated per Retail Revenue from Sales.

GULF POWER COMPANY  
 12 MONTHS ENDING MAY 31, 2003  
 12/13 DEMAND ALLOCATION WITH MDS METHODOLOGY  
 SCHEDULE 2.50 - ANALYSIS OF OTHER RATE BASE ITEMS  
 (\$000'S)

LINE NO. (1)	DESCRIPTION (2)	TOTAL ELECTRIC SYSTEM (3)	RATES RS/RST/RSPV (4)	RATES GS/GST (5)	RATES GSD/GSDT (6)	RATES LP/LPT (7)	MAJOR ACCOUNTS (8)	RATE CSA # 1 & 2 (9)
CONST. WORK IN PROGRESS INTEREST BEARING								
1	PRODUCTION RETAIL JURISDICTION	0	0	0	0	0	0	0
2	DEMAND		0	0	0	0	0	0
3	ENERGY		0	0	0	0	0	0
4	TRANSMISSION	0	0	0	0	0	0	0
5	DISTRIBUTION	0	0	0	0	0	0	0
6	DEMAND	0	0	0	0	0	0	0
7	CUSTOMER	0	0	0	0	0	0	0
8	CUSTOMER ACCOUNTS	0	0	0	0	0	0	0
9	CUSTOMER ASSISTANCE	0	0	0	0	0	0	0
10	CUSTOMER	0	0	0	0	0	0	0
11	ENERGY	0	0	0	0	0	0	0
12	TOTAL CWIP	0	0	0	0	0	0	0
13	DEMAND	0	0	0	0	0	0	0
14	CUSTOMER	0	0	0	0	0	0	0
15	ENERGY	0	0	0	0	0	0	0
CONST. WORK IN PROGRESS WORK NOT BEARING INTEREST								
16	PRODUCTION RETAIL JURISDICTION	11,211	5,708	369	2,131	1,647	296	263
17	DEMAND		5,334	347	1,953	1,499	252	235
18	ENERGY		374	22	178	148	44	28
19	TRANSMISSION	3,160	1,691	110	619	471	78	74
20	DISTRIBUTION	2,365	1,584	123	306	109	34	10
21	DEMAND	1,111	652	44	241	107	33	10
22	CUSTOMER	1,254	932	79	65	2	1	0
23	TOTAL WNBI	16,736	8,983	602	3,056	2,227	408	347
24	DEMAND	14,678	7,677	501	2,813	2,077	363	319
25	CUSTOMER	1,254	932	79	65	2	1	0
26	ENERGY	804	374	22	178	148	44	28

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GULF POWER COMPANY  
 12 MONTHS ENDING MAY 31, 2003  
 12/13 DEMAND ALLOCATION WITH MDS METHODOLOGY  
 SCHEDULE 2.50 - ANALYSIS OF OTHER RATE BASE ITEMS  
 (\$000'S)

LINE NO. (1)	DESCRIPTION (2)	RATE OS-I / II (10)	RATE OS-III (11)	RATE OS-IV (12)	TOTAL RETAIL SERVICE (13)	WHOLESALE (14)	UNIT POWER SALES (15)
<u>CONST. WORK IN PROGRESS INTEREST BEARING</u>							
1	PRODUCTION RETAIL JURISDICTION	0	0	0	0	0	0
2	DEMAND	0	0	0	0		
3	ENERGY	0	0	0	0		
4	TRANSMISSION	0	0	0	0	0	0
5	DISTRIBUTION	0	0	0	0	0	0
6	DEMAND	0	0	0	0	0	0
7	CUSTOMER	0	0	0	0	0	0
8	CUSTOMER ACCOUNTS	0	0	0	0	0	0
9	CUSTOMER ASSISTANCE	0	0	0	0	0	0
10	CUSTOMER	0	0	0	0	0	0
11	ENERGY	0	0	0	0	0	0
12	TOTAL CWIP	0	0	0	0	0	0
13	DEMAND	0	0	0	0	0	0
14	CUSTOMER	0	0	0	0	0	0
15	ENERGY	0	0	0	0	0	0
<u>CONST. WORK IN PROGRESS WORK NOT BEARING INTEREST</u>							
16	PRODUCTION RETAIL JURISDICTION	15	19	0	10,448	388	375
17	DEMAND	7	17	0	9,644		
18	ENERGY	8	2	0	804		
19	TRANSMISSION	2	5	0	3,050	110	0
20	DISTRIBUTION	172	12	2	2,352	13	0
21	DEMAND	8	2	1	1,098	13	0
22	CUSTOMER	164	10	1	1,254	0	0
23	TOTAL WNBI	189	36	2	15,850	511	375
24	DEMAND	17	24	1	13,792	511	375
25	CUSTOMER	164	10	1	1,254	0	0
26	ENERGY	8	2	0	804	0	0

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GULF POWER COMPANY  
 12 MONTHS ENDING MAY 31, 2003  
 12/13 DEMAND ALLOCATION WITH MDS METHODOLOGY  
 SCHEDULE 2.50 - ANALYSIS OF OTHER RATE BASE ITEMS  
 (\$000'S)

LINE NO. (1)	DESCRIPTION (2)	TOTAL ELECTRIC SYSTEM (3)	RATES RS/RST/RSVP (4)	RATES GS/GST (5)	RATES GSD/GSDT (6)	RATES LP/LPT (7)	MAJOR ACCOUNTS (8)	RATE CSA # 1 & 2 (9)
PLANT HELD FOR FUTURE USE								
27	PRODUCTION	2,444	1,287	83	481	371	67	59
28	RETAIL JURISDICTION							
28	DEMAND		1,203	78	441	338	57	53
29	ENERGY		84	5	40	33	10	6
30	DISTRIBUTION							
30	DEMAND	51	31	2	11	5	1	0
31	CUSTOMER	57	41	4	3	0	0	0
32	TOTAL DISTRIBUTION	108	72	6	14	5	1	0
33	GENERAL							
33	DEMAND	336	183	12	66	46	9	7
34	CUSTOMER	256	198	23	20	2	0	0
35	ENERGY	20	10	0	4	4	1	1
36	TOTAL GENERAL	612	391	35	90	52	10	8
37	TOTAL PLNT HELD FOR FUT. USE	3,164	1,750	124	585	428	78	67
38	DEMAND	2,650	1,417	92	518	389	67	60
39	CUSTOMER	313	239	27	23	2	0	0
40	ENERGY	201	94	5	44	37	11	7
41	UNAMORT. NUCLEAR SITE	0	0	0	0	0	0	0
42	RETAIL JURISDICTION							
42	DEMAND		0	0	0	0	0	0
43	ENERGY		0	0	0	0	0	0

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GULF POWER COMPANY  
 12 MONTHS ENDING MAY 31, 2003  
 12/13 DEMAND ALLOCATION WITH MDS METHODOLOGY  
 SCHEDULE 2.50 - ANALYSIS OF OTHER RATE BASE ITEMS  
 (\$000'S)

LINE NO. (1)	DESCRIPTION (2)	RATE OS-I / II (10)	RATE OS-III (11)	RATE OS-IV (12)	TOTAL RETAIL SERVICE (13)	WHOLESALE (14)	UNIT POWER SALES (15)
PLANT HELD FOR FUTURE USE							
27	PRODUCTION RETAIL JURISDICTION	4	5	0	2,357	87	0
28	DEMAND	2	4	0	2,176		
29	ENERGY	2	1	0	181		
30	DISTRIBUTION						
31	DEMAND	0	0	0	50	1	0
32	CUSTOMER	8	1	0	57	0	0
33	TOTAL DISTRIBUTION GENERAL	8	1	0	107	1	0
34	DEMAND	1	1	0	325	11	0
35	CUSTOMER	12	1	0	256	0	0
36	ENERGY	0	0	0	20	0	0
37	TOTAL GENERAL	13	2	0	601	11	0
38	TOTAL PLNT HELD FOR FUT. USE	25	8	0	3,065	99	0
39	DEMAND	3	5	0	2,551	99	0
40	CUSTOMER	20	2	0	313	0	0
41	ENERGY	2	1	0	201	0	0
42	UNAMORT. NUCLEAR SITE RETAIL JURISDICTION	0	0	0	0	0	0
43	DEMAND	0	0	0	0		
44	ENERGY	0	0	0	0		

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GULF POWER COMPANY  
 12 MONTHS ENDING MAY 31, 2003  
 12/13 DEMAND ALLOCATION WITH MDS METHODOLOGY  
 SCHEDULE 2.50 - ANALYSIS OF OTHER RATE BASE ITEMS  
 (\$000'S)

LINE NO. (1)	DESCRIPTION (2)	TOTAL ELECTRIC SYSTEM (3)	RATES RS/RST/RSVP (4)	RATES GS/GST (5)	RATES GSD/GSDT (6)	RATES LP/LPT (7)	MAJOR ACCOUNTS (8)	RATE CSA # 1 & 2 (9)
	INJURIES & DAMAGES RESERVE							
44	PRODUCTION	(429)	(212)	(14)	(79)	(62)	(10)	(10)
	RETAIL JURISDICTION							
45	DEMAND		(198)	(13)	(72)	(56)	(9)	(9)
46	ENERGY		(14)	(1)	(7)	(6)	(1)	(1)
47	TRANSMISSION	(36)	(20)	(1)	(7)	(5)	(1)	(1)
48	DISTRIBUTION	(216)	(146)	(11)	(27)	(9)	(2)	(1)
49	DEMAND	(91)	(55)	(4)	(20)	(8)	(2)	(1)
50	CUSTOMER	(125)	(93)	(7)	(7)	(1)	0	0
51	CUSTOMER ACCOUNTS	(139)	(120)	(9)	(7)	0	0	0
52	CUSTOMER ASSISTANCE	(118)	(82)	(18)	(16)	(2)	0	0
53	CUSTOMER	(118)	(82)	(18)	(16)	(2)	0	0
54	ENERGY	0	0	0	0	0	0	0
55	TOTAL INJ. & DAM. RES.	(938)	(582)	(53)	(136)	(78)	(13)	(12)
56	DEMAND	(526)	(273)	(18)	(99)	(69)	(12)	(11)
57	CUSTOMER	(382)	(295)	(34)	(30)	(3)	0	0
58	ENERGY	(30)	(14)	(1)	(7)	(6)	(1)	(1)
	UNAMORT. PLANT ACQ. ADJ.							
59	PRODUCTION	4,730	0	0	0	0	0	0
	RETAIL JURISDICTION							
60	DEMAND		0	0	0	0	0	0
61	ENERGY		0	0	0	0	0	0
62	TRANSMISSION	131	0	0	0	0	0	0
63	DISTRIBUTION	0	0	0	0	0	0	0
64	DEMAND	0	0	0	0	0	0	0
65	CUSTOMER	0	0	0	0	0	0	0
66	TOTAL UNAMORT PLNT ACQ. ADJ.	4,861	0	0	0	0	0	0
67	DEMAND	4,861	0	0	0	0	0	0
68	CUSTOMER	0	0	0	0	0	0	0
69	ENERGY	0	0	0	0	0	0	0
70	CUSTOMER ADVANCES FOR CONST.	0	0	0	0	0	0	0
71	TOTAL OTHER ADDITIONS	23,823	10,151	673	3,505	2,577	473	402
72	DEMAND	21,663	8,821	575	3,232	2,397	418	368
73	CUSTOMER	1,185	876	72	58	1	1	0
74	ENERGY	975	454	26	215	179	54	34

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GULF POWER COMPANY  
 12 MONTHS ENDING MAY 31, 2003  
 12/13 DEMAND ALLOCATION WITH MDS METHODOLOGY  
 SCHEDULE 2.50 - ANALYSIS OF OTHER RATE BASE ITEMS  
 (\$000'S)

LINE NO. (1)	DESCRIPTION (2)	RATE OS-I/II (10)	RATE OS-III (11)	RATE OS-IV (12)	TOTAL RETAIL SERVICE (13)	WHOLESALE (14)	UNIT POWER SALES (15)
	INJURIES & DAMAGES RESERVE						
45	PRODUCTION	0	(1)	0	(388)	(15)	(26)
	RETAIL JURISDICTION						
46	DEMAND	0	(1)	0	(358)		
47	ENERGY	0	0	0	(30)		
48	TRANSMISSION	0	0	0	(35)	(1)	0
49	DISTRIBUTION	(17)	(1)	0	(216)	0	0
50	DEMAND	(1)	0	0	(91)	0	0
51	CUSTOMER	(16)	(1)	0	(125)	0	0
52	CUSTOMER ACCOUNTS	(2)	(1)	0	(139)	0	0
53	CUSTOMER ASSISTANCE	0	0	0	(118)	0	0
54	CUSTOMER	0	0	0	(118)	0	0
55	ENERGY	0	0	0	0	0	0
56	TOTAL INJ. & DAM. RES.	(19)	(3)	0	(896)	(16)	(26)
57	DEMAND	(1)	(1)	0	(484)	(16)	(26)
58	CUSTOMER	(18)	(2)	0	(382)	0	0
59	ENERGY	0	0	0	(30)	0	0
	UNAMORT. PLANT ACQ. ADJ.						
60	PRODUCTION	0	0	0	0	0	4,730
	RETAIL JURISDICTION						
61	DEMAND	0	0	0	0		
62	ENERGY	0	0	0	0		
63	TRANSMISSION	0	0	0	0	0	131
64	DISTRIBUTION	0	0	0	0	0	0
65	DEMAND	0	0	0	0	0	0
66	CUSTOMER	0	0	0	0	0	0
67	TOTAL UNAMORT PLNT ACQ. ADJ.	0	0	0	0	0	4,861
68	DEMAND	0	0	0	0	0	4,861
69	CUSTOMER	0	0	0	0	0	0
70	ENERGY	0	0	0	0	0	0
71	CUSTOMER ADVANCES FOR CONST.	0	0	0	0	0	0
72	TOTAL OTHER ADDITIONS	195	41	2	18,019	594	5,210
73	DEMAND	19	28	1	15,859	594	5,210
74	CUSTOMER	166	10	1	1,185	0	0
75	ENERGY	10	3	0	975	0	0

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GULF POWER COMPANY  
12 MONTHS ENDED MAY 31, 2003  
12/13 DEMAND ALLOCATION  
ANALYSIS OF OTHER RATE BASE ITEMS

<u>Line No.</u>	<u>Frnt Label</u>	<u>Description</u>
1	(A)	Functional totals provided by Gulf Power Company. Allocated per corresponding Gross Plant excluding UPS.
2	(B)	Functional totals provided by Gulf Power Company. Allocated per corresponding Gross Plant.
3	(B)	
4	(A)	
5	(B)	
6	(B)	
7	(B)	
8	(C)	Allocated per corresponding Operations and Maintenance expense.
9	(C)	
10	(C)	
11	(C)	
16	(A)	
17	(B)	
18	(B)	
19	(A)	
20	(B)	
21	(B)	
22	(B)	
27	(A)	
28	(B)	
29	(B)	
30	(B)	
31	(B)	
33	(A)	
34	(A)	
35	(A)	
41	(D)	Allocated per Production Gross Plant. UPS directly assigned.
42	(E)	Allocated per corresponding Production Gross Plant.
43	(E)	

GULF POWER COMPANY  
12 MONTHS ENDED MAY 31, 2003  
12/13 DEMAND ALLOCATION  
ANALYSIS OF OTHER RATE BASE ITEMS

<u>Line</u> <u>No.</u>	<u>Ftnt</u> <u>Label</u>	<u>Description</u>
44	(F)	Allocated per corresponding Salaries and Wages; UPS directly assigned.
45	(G)	Allocated per corresponding Salaries and Wages.
46	(G)	
47	(F)	
48	(G)	
49	(G)	
50	(G)	
51	(G)	
52	(G)	
53	(G)	
54	(G)	
59	(A)	
60	(B)	
61	(B)	
62	(A)	
63	(B)	
64	(B)	
65	(B)	
70	(H)	Specific Assignment.

GULF POWER COMPANY  
 12 MONTHS ENDING MAY 31, 2003  
 12/13 DEMAND ALLOCATION WITH MDS METHODOLOGY  
 SCHEDULE 3.0 - ANALYSIS OF REVENUES  
 (\$000'S)

LINE NO. (1)	DESCRIPTION (2)	TOTAL ELECTRIC SYSTEM (3)	RATES RS/RST/RSVP (4)	RATES GS/GST (5)	RATES GSD/GSDT (6)	RATES LP/LPT (7)	MAJOR ACCOUNTS (8)	RATE CSA # 1 & 2 (9)
REVENUE FROM SALES								
1	BASE RATE REV. FROM SALES	357,097	198,336	17,930	68,733	42,337	10,861	3,599
2	FUEL, ECCR, PPCC, ECRC REVENUES	0	0	0	0	0	0	0
3	NET REVENUE EXCLUDING FUEL	357,097	198,336	17,930	68,733	42,337	10,861	3,599
OTHER OPERATING REVENUES								
451-MISC. SERVICE REVENUES								
4	CUST. CONNECTION FEES	239	193	36	10	0	0	0
5	CUST. RECONNECTION FEES	1,981	1,902	59	20	0	0	0
6	RESTORATION FEE	497	447	35	15	0	0	0
7	BAD CHECK FEES	307	261	31	15	0	0	0
8	FRANCHISE CHARGES	18,934	10,688	966	3,704	2,282	586	194
9	INSTALL. & REM.-TEMP SERV	(131)	0	(131)	0	0	0	0
10	MISCELLANEOUS	0	0	0	0	0	0	0
11	INVESTIGATIVE CHARGES	52	51	1	0	0	0	0
12	COLLECTION CHARGES	55	49	4	2	0	0	0
13	TOTAL ACCOUNT 451	21,934	13,591	1,001	3,766	2,282	586	194
454-RENT FROM ELEC. PROP.								
14	EQUIPMENT RENTAL	1,000	643	43	238	60	0	0
15	METER TREATER RENTAL	1,041	1,010	31	0	0	0	0
16	POLE ATTACHMENT RENTAL	1,472	1,147	90	145	44	13	0
17	MICROWAVE TRANSPORT	984	627	57	147	84	15	12
18	MISCELLANEOUS RENTS	340	216	20	51	29	6	4
19	TOTAL ACCOUNT 454	4,837	3,643	241	581	217	34	16
20	455-INTERDEPART. RENTAL	0	0	0	0	0	0	0
456-OTHER ELECTRIC REVENUES								
21	CUST. SUB. WHEELING REV	6,226	3,320	216	1,216	933	157	146
22	TOTAL ACCOUNT 456	22	0	0	0	0	0	0
23	TOTAL ACCOUNT 456	6,248	3,320	216	1,216	933	157	146

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GULF POWER COMPANY  
 12 MONTHS ENDING MAY 31, 2003  
 12/13 DEMAND ALLOCATION WITH MDS METHODOLOGY  
 SCHEDULE 3.0 - ANALYSIS OF REVENUES  
 (\$000'S)

LINE NO. (1)	DESCRIPTION (2)	RATE OS-I / II (10)	RATE OS-III (11)	RATE OS-IV (12)	TOTAL RETAIL SERVICE (13)	WHOLESALE (14)	UNIT POWER SALES (15)
REVENUE FROM SALES							
1	BASE RATE REV. FROM SALES	8,239	1,112	183	351,330	5,767	0
2	FUEL, ECCR, PPCC, ECRC REVENUES	0	0	0	0	0	0
3	NET REVENUE EXCLUDING FUEL	8,239	1,112	183	351,330	5,767	0
OTHER OPERATING REVENUES							
451-MISC. SERVICE REVENUES							
4	CUST. CONNECTION FEES	0	0	0	239	0	0
5	CUST. RECONNECTION FEES	0	0	0	1,981	0	0
6	RESTORATION FEE	0	0	0	497	0	0
7	BAD CHECK FEES	0	0	0	307	0	0
8	FRANCHISE CHARGES	444	60	10	18,934	0	0
9	INSTALL. & REM.-TEMP SERV	0	0	0	(131)	0	0
10	MISCELLANEOUS	0	0	0	0	0	0
11	INVESTIGATIVE CHARGES	0	0	0	52	0	0
12	COLLECTION CHARGES	0	0	0	55	0	0
13	TOTAL ACCOUNT 451	444	60	10	21,934	0	0
454-RENT FROM ELEC. PROP.							
14	EQUIPMENT RENTAL	12	2	2	1,000	0	0
15	METER TREATER RENTAL	0	0	0	1,041	0	0
16	POLE ATTACHMENT RENTAL	21	11	1	1,472	0	0
17	MICROWAVE TRANSPORT	21	3	0	966	18	0
18	MISCELLANEOUS RENTS	7	1	0	334	6	0
19	TOTAL ACCOUNT 454	61	17	3	4,813	24	0
20	455-INTERDEPART. RENTAL	0	0	0	0	0	0
456-OTHER ELECTRIC REVENUES							
21	CUST. SUB. WHEELING REV	4	11	0	6,003	223	0
22	CUST. SUB. WHEELING REV	0	0	0	0	22	0
23	TOTAL ACCOUNT 456	4	11	0	6,003	245	0

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GULF POWER COMPANY  
 12 MONTHS ENDING MAY 31, 2003  
 12/13 DEMAND ALLOCATION WITH MDS METHODOLOGY  
 SCHEDULE 3.0 - ANALYSIS OF REVENUES  
 (\$000'S)

LINE NO. (1)	DESCRIPTION (2)	TOTAL ELECTRIC SYSTEM (3)	RATES RS/RST/RSVP (4)	RATES GS/GST (5)	RATES GSD/GSDT (6)	RATES LP/LPT (7)	MAJOR ACCOUNTS (8)	RATE CSA # 1 & 2 (9)
24	REV. NONASSOC. CO.-DEMAND	18,936	0	0	0	0	0	0
25	REV. NONASSOC. CO.-ENERGY	10,794	3,519	211	1,672	1,389	418	263
26	TOTAL REV. NONASSOC. CO.	29,730	3,519	211	1,672	1,389	418	263
27	TOTAL OTHER OPER. REVENUE	62,749	24,073	1,669	7,235	4,821	1,195	619
ADJUSTMENTS TO REVENUES								
28	FRANCHISE FEE REVENUES	(18,934)	(10,688)	(966)	(3,704)	(2,282)	(586)	(194)
29	INTERDEPARTMENTAL SALES	0	0	0	0	0	0	0
30	NET ADJUSTMENT TO REVENUES	(18,934)	(10,688)	(966)	(3,704)	(2,282)	(586)	(194)
31	TOTAL ADJUSTED REVENUES	400,912	211,721	18,633	72,264	44,876	11,470	4,024

GULF POWER COMPANY  
 12 MONTHS ENDING MAY 31, 2003  
 12/13 DEMAND ALLOCATION WITH MDS METHODOLOGY  
 SCHEDULE 3.0 - ANALYSIS OF REVENUES  
 (\$000'S)

LINE NO. (1)	DESCRIPTION (2)	RATE OS-I / II (10)	RATE OS-III (11)	RATE OS-IV (12)	TOTAL RETAIL SERVICE (13)	WHOLESALE (14)	UNIT POWER SALES (15)
24	REV. NONASSOC. CO.-DEMAND	0	0	0	0	0	18,936
25	REV. NONASSOC. CO.-ENERGY	71	22	3	7,568	259	2,967
26	TOTAL REV. NONASSOC. CO.	71	22	3	7,568	259	21,903
27	TOTAL OTHER OPER. REVENUE	580	110	16	40,318	528	21,903
ADJUSTMENTS TO REVENUES							
28	FRANCHISE FEE REVENUES	(444)	(60)	(10)	(18,934)	(0)	0
29	INTERDEPARTMENTAL SALES	0	0	0	0	0	0
30	NET ADJUSTMENT TO REVENUES	(444)	(60)	(10)	(18,934)	(0)	0
31	TOTAL ADJUSTED REVENUES	8,375	1,162	189	372,714	6,295	21,903

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GULF POWER COMPANY  
12 MONTHS ENDED MAY 31, 2003  
12/13 DEMAND ALLOCATION  
ANALYSIS OF REVENUES

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

GULF POWER COMPANY  
 12 MONTHS ENDING MAY 31, 2003  
 12/13 DEMAND ALLOCATION WITH MDS METHODOLOGY  
 SCHEDULE 4.10 - ANALYSIS OF OPERATIONS AND MAINTENANCE EXPENSE  
 (\$000'S)

LINE NO. (1)	DESCRIPTION (2)	TOTAL ELECTRIC SYSTEM (3)	RATES RS/RST/RSVP (4)	RATES GS/GST (5)	RATES GSD/GSDT (6)	RATES LP/LPT (7)	MAJOR ACCOUNTS (8)	RATE CSA # 1 & 2 (9)
PRODUCTION O & M EXPENSES								
-----								
STEAM POWER GENERATION								
-----								
	OPERATIONS							
1	500-SUPERVISION	7,465	3,911	255	1,432	1,099	185	172
2	501	222,617	90,509	5,426	42,989	35,718	10,752	6,756
3	501-FUEL REMOVAL	(218,428)	(88,627)	(5,313)	(42,094)	(34,974)	(10,528)	(6,615)
4	501-NET	4,189	1,882	113	895	744	224	141
	502-STEAM							
5	DEMAND RELATED	3,847	1,963	128	718	551	92	86
6	ENERGY RELATED	321	74	4	35	29	10	6
7	TOTAL ACCOUNT 502	4,168	2,037	132	753	580	102	92
	505-ELECTRIC EXPENSES							
8	DEMAND RELATED	3,319	1,700	111	623	478	81	75
9	ENERGY RELATED	584	262	16	125	103	31	20
10	TOTAL ACCOUNT 505	3,903	1,962	127	748	581	112	95
	506-MISCELLANEOUS							
11	DEMAND RELATED	10,066	4,939	322	1,809	1,388	234	218
12	ENERGY RELATED	0	0	0	0	0	0	0
13	TOTAL ACCOUNT 506	10,066	4,939	322	1,809	1,388	234	218
14	507-RENTS	0	0	0	0	0	0	0
15	TOTAL STEAM OPERATIONS	29,791	14,731	949	5,637	4,392	857	718
	MAINTENANCE							
16	510-SUPERVISION	7,458	3,754	245	1,375	1,056	178	166
17	511-STRUCTURES	4,658	2,381	155	872	669	113	105

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GULF POWER COMPANY  
 12 MONTHS ENDING MAY 31, 2003  
 12/13 DEMAND ALLOCATION WITH MDS METHODOLOGY  
 SCHEDULE 4.10 - ANALYSIS OF OPERATIONS AND MAINTENANCE EXPENSE  
 (\$000'S)

LINE NO. (1)	DESCRIPTION (2)	RATE OS-I / II (10)	RATE OS-III (11)	RATE OS-IV (12)	TOTAL RETAIL SERVICE (13)	WHOLESALE (14)	UNIT POWER SALES (15)
PRODUCTION O & M EXPENSES							
-----							
STEAM POWER GENERATION							
-----							
	OPERATIONS						
1	500-SUPERVISION	5	13	0	7,072	262	131
2	501	1,819	561	79	194,609	6,658	21,350
3	501-FUEL REMOVAL	(1,781)	(549)	(77)	(190,558)	(6,520)	(21,350)
4	501-NET	38	12	2	4,051	138	0
	502-STEAM						
5	DEMAND RELATED	2	6	0	3,546	131	170
6	ENERGY RELATED	2	0	0	160	6	155
7	TOTAL ACCOUNT 502	4	6	0	3,706	137	325
	505-ELECTRIC EXPENSES						
8	DEMAND RELATED	2	5	0	3,075	114	130
9	ENERGY RELATED	5	2	0	564	19	1
10	TOTAL ACCOUNT 505	7	7	0	3,639	133	131
	506-MISCELLANEOUS						
11	DEMAND RELATED	6	16	0	8,932	332	802
12	ENERGY RELATED	0	0	0	0	0	0
13	TOTAL ACCOUNT 506	6	16	0	8,932	332	802
14	507-RENTS	0	0	0	0	0	0
15	TOTAL STEAM OPERATIONS	60	54	2	27,400	1,002	1,389
	MAINTENANCE						
16	510-SUPERVISION	5	12	0	6,791	252	415
17	511-STRUCTURES	3	8	0	4,306	160	192

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GULF POWER COMPANY  
 12 MONTHS ENDING MAY 31, 2003  
 12/13 DEMAND ALLOCATION WITH MDS METHODOLOGY  
 SCHEDULE 4.10 - ANALYSIS OF OPERATIONS AND MAINTENANCE EXPENSE  
 (\$000'S)

LINE NO. (1)	DESCRIPTION (2)	TOTAL ELECTRIC SYSTEM (3)	RATES RS/RST/RSVP (4)	RATES GS/GST (5)	RATES GSD/GSDT (6)	RATES LP/LPT (7)	MAJOR ACCOUNTS (8)	RATE CSA # 1 & 2 (9)
<b>512-BOILER PLANT</b>								
18	DEMAND RELATED	4,963	2,457	160	900	691	117	108
19	ENERGY RELATED	20,375	7,832	469	3,718	3,089	930	584
20	TOTAL ACCOUNT 512	25,338	10,289	629	4,618	3,780	1,047	692
<b>513-ELECTRIC PLANT</b>								
21	DEMAND RELATED	1,770	905	59	331	254	42	40
22	ENERGY RELATED	6,269	2,634	158	1,251	1,039	313	197
23	TOTAL ACCOUNT 513	8,039	3,539	217	1,582	1,293	355	237
<b>514-MISCELLANEOUS</b>								
24	DEMAND RELATED	1,485	742	48	271	208	34	33
25	ENERGY RELATED	0	0	0	0	0	0	0
26	TOTAL ACCOUNT 514	1,485	742	48	271	208	34	33
27	TOTAL MAINTENANCE	46,978	20,705	1,294	8,718	7,006	1,727	1,233
28	TOTAL STEAM POWER GENERATION	76,769	35,436	2,243	14,355	11,398	2,584	1,951
<b>OTHER POWER GENERATION</b>								
<b>OPERATION</b>								
29	546-SUPERVISION	175	94	6	34	26	4	4
30	547-FUEL	90,390	40,647	2,437	19,307	16,041	4,829	3,034
31	547-FUEL REMOVAL	(90,390)	(40,647)	(2,437)	(19,307)	(16,041)	(4,829)	(3,034)
32	547-NET FUEL	0	0	0	0	0	0	0
<b>548-GENERATION EXPENSES</b>								
33	DEMAND	862	460	30	168	129	22	20
34	ENERGY	0	0	0	0	0	0	0
35	TOTAL ACCOUNT 548	862	460	30	168	129	22	20
<b>549-MISCELLANEOUS PLANT</b>								
36	DEMAND	274	147	10	53	41	7	6
37	ENERGY	0	0	0	0	0	0	0
38	TOTAL ACCOUNT 549	274	147	10	53	41	7	6

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GULF POWER COMPANY  
12 MONTHS ENDING MAY 31, 2003  
12/13 DEMAND ALLOCATION WITH MDS METHODOLOGY  
SCHEDULE 4.10 - ANALYSIS OF OPERATIONS AND MAINTENANCE EXPENSE  
(\$000'S)

LINE NO. (1)	DESCRIPTION (2)	RATE OS-I / II (10)	RATE OS-III (11)	RATE OS-IV (12)	TOTAL RETAIL SERVICE (13)	WHOLESALE (14)	UNIT POWER SALES (15)
512-BOILER PLANT							
18	DEMAND RELATED	3	8	0	4,444	165	354
19	ENERGY RELATED	157	48	7	16,834	575	2,966
20	TOTAL ACCOUNT 512	160	56	7	21,278	740	3,320
513-ELECTRIC PLANT							
21	DEMAND RELATED	1	3	0	1,635	60	75
22	ENERGY RELATED	53	16	2	5,663	194	412
23	TOTAL ACCOUNT 513	54	19	2	7,298	254	487
514-MISCELLANEOUS							
24	DEMAND RELATED	1	2	0	1,339	49	97
25	ENERGY RELATED	0	0	0	0	0	0
26	TOTAL ACCOUNT 514	1	2	0	1,339	49	97
27	TOTAL MAINTENANCE	223	97	9	41,012	1,455	4,511
28	TOTAL STEAM POWER GENERATION	283	151	11	68,412	2,457	5,900
OTHER POWER GENERATION							
-----							
OPERATION							
29	546-SUPERVISION	0	0	0	168	7	0
30	547-FUEL	817	252	35	87,399	2,991	0
31	547-FUEL REMOVAL	(817)	(252)	(35)	(87,399)	(2,991)	0
32	547-NET FUEL	0	0	0	0	0	0
548-GENERATION EXPENSES							
33	DEMAND	1	1	0	831	31	0
34	ENERGY	0	0	0	0	0	0
35	TOTAL ACCOUNT 548	1	1	0	831	31	0
549-MISCELLANEOUS PLANT							
36	DEMAND	0	0	0	264	10	0
37	ENERGY	0	0	0	0	0	0
38	TOTAL ACCOUNT 554	0	0	0	264	10	0

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GULF POWER COMPANY  
12 MONTHS ENDING MAY 31, 2003  
12/13 DEMAND ALLOCATION WITH MDS METHODOLOGY  
SCHEDULE 4.10 - ANALYSIS OF OPERATIONS AND MAINTENANCE EXPENSE  
(\$000'S)

LINE NO. (1)	DESCRIPTION (2)	TOTAL ELECTRIC SYSTEM (3)	RATES RS/RST/RSVP (4)	RATES GS/GST (5)	RATES GSD/GSDT (6)	RATES LP/LPT (7)	MAJOR ACCOUNTS (8)	RATE CSA # 1 & 2 (9)
39	TOTAL OPERATION	1,311	701	46	255	196	33	30
	MAINTENANCE							
40	551-SUPERVISION	107	57	4	21	16	3	3
	552-STRUCTURES							
41	DEMAND	96	52	3	19	14	3	2
42	ENERGY	0	0	0	0	0	0	0
43	TOTAL ACCOUNT 552	96	52	3	19	14	3	2
	553-ELECTRIC PLANT							
44	DEMAND	501	268	17	98	75	12	12
45	ENERGY	1,870	840	50	399	332	101	63
46	TOTAL ACCOUNT 553	2,371	1,108	67	497	407	113	75
	554-MISCELLANEOUS PLANT							
47	DEMAND	20	11	1	4	3	0	0
48	ENERGY	0	0	0	0	0	0	0
49	TOTAL ACCOUNT 554	20	11	1	4	3	0	0
50	TOTAL MAINTENANCE	2,594	1,228	75	541	440	119	80
51	TOTAL OTHER GEN. EXPENSE	3,905	1,929	121	796	636	152	110
52	TOTAL GENERATION EXPENSES	80,674	37,366	2,364	15,151	12,034	2,736	2,061
53	DEMAND	47,066	23,841	1,554	8,728	6,698	1,127	1,050
54	ENERGY	33,608	13,524	810	6,423	5,336	1,609	1,011
	OTHER PRODUCTION EXPENSE							
55	555-PURCHASED POWER	14,161	7,724	463	3,670	3,049	918	577
56	DEMAND	0	0	0	0	0	0	0
57	ENERGY	14,161	7,724	463	3,670	3,049	918	577
58	FUEL REMOVAL	(14,161)	(7,724)	(463)	(3,670)	(3,049)	(918)	(577)
59	NET ENERGY	0	0	0	0	0	0	0
60	NET TOTAL ACCOUNT 555	0	0	0	0	0	0	0

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GULF POWER COMPANY  
12 MONTHS ENDING MAY 31, 2003  
12/13 DEMAND ALLOCATION WITH MDS METHODOLOGY  
SCHEDULE 4.10 - ANALYSIS OF OPERATIONS AND MAINTENANCE EXPENSE  
(\$000'S)

LINE NO. (1)	DESCRIPTION (2)	RATE OS-I / II (10)	RATE OS-III (11)	RATE OS-IV (12)	TOTAL RETAIL SERVICE (13)	WHOLESALE (14)	UNIT POWER SALES (15)
39	TOTAL OPERATION	1	1	0	1,263	48	0
	MAINTENANCE						
40	551-SUPERVISION	0	0	0	104	3	0
	552-STRUCTURES						
41	DEMAND	0	0	0	93	3	0
42	ENERGY	0	0	0	0	0	0
43	TOTAL ACCOUNT 552	0	0	0	93	3	0
	553-ELECTRIC PLANT						
44	DEMAND	0	1	0	483	18	0
45	ENERGY	17	5	1	1,808	62	0
46	TOTAL ACCOUNT 553	17	6	1	2,291	80	0
	554-MISCELLANEOUS PLANT						
47	DEMAND	0	0	0	19	1	0
48	ENERGY	0	0	0	0	0	0
49	TOTAL ACCOUNT 554	0	0	0	19	1	0
50	TOTAL MAINTENANCE	17	6	1	2,507	87	0
51	TOTAL OTHER GEN. EXPENSE	18	7	1	3,770	135	0
52	TOTAL GENERATION EXPENSES	301	158	12	72,182	2,592	5,900
53	DEMAND	29	75	0	43,102	1,598	2,366
54	ENERGY	272	83	12	29,080	994	3,534
	OTHER PRODUCTION EXPENSE						
55	555-PURCHASED POWER	155	48	7	16,611	569	(3,019)
56	DEMAND	0	0	0	0	0	0
57	ENERGY	155	48	7	16,611	569	(3,019)
58	FUEL REMOVAL	(155)	(48)	(7)	(16,611)	(569)	3,019
59	NET ENERGY	0	0	0	0	0	0
60	NET TOTAL ACCOUNT 555	0	0	0	0	0	0

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GULF POWER COMPANY  
 12 MONTHS ENDING MAY 31, 2003  
 12/13 DEMAND ALLOCATION WITH MDS METHODOLOGY  
 SCHEDULE 4.10 - ANALYSIS OF OPERATIONS AND MAINTENANCE EXPENSE  
 (\$000'S)

LINE NO. (1)	DESCRIPTION (2)	TOTAL ELECTRIC SYSTEM (3)	RATES RS/RST/RSVP (4)	RATES GS/GST (5)	RATES GSD/GSDT (6)	RATES LP/LPT (7)	MAJOR ACCOUNTS (8)	RATE CSA # 1 & 2 (9)
556-SYSTEM CONTROL								
61	DEMAND	1,137	606	40	222	170	29	27
62	ENERGY	0	0	0	0	0	0	0
63	TOTAL ACCOUNT 556	1,137	606	40	222	170	29	27
557-OTHER EXPENSES								
64	DEMAND	1,289	687	45	252	193	33	30
65	ENERGY	0	0	0	0	0	0	0
66	TOTAL ACCOUNT 557	1,289	687	45	252	193	33	30
67	TOTAL OTHER PROD. EXPENSE	2,426	1,293	85	474	363	62	57
68	DEMAND	2,426	1,293	85	474	363	62	57
69	ENERGY	0	0	0	0	0	0	0
70	TOTAL PRODUCTION EXPENSES	83,100	38,658	2,449	15,625	12,397	2,798	2,118
71	DEMAND	49,492	25,134	1,639	9,202	7,061	1,189	1,107
72	ENERGY	33,608	13,524	810	6,423	5,336	1,609	1,011
TRANSMISSION O & M EXPENSE								
OPERATION								
73	561-LOAD DISPATCHING	2,444	1,302	85	477	366	61	57
74	562-STATION	502	268	18	99	74	12	12
75	563-OVERHEAD LINES	485	259	17	95	73	12	11
76	564-UNDERGROUND LINES	0	0	0	0	0	0	0
77	565-TRANS. OF ELEC. BY OTHERS	0	0	0	0	0	0	0
78	SUBTOTAL	3,431	1,829	120	671	513	85	80
79	560-SUPERVISION	926	493	32	181	138	23	22
80	566-MISCELLANEOUS	484	258	17	95	72	12	11

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GULF POWER COMPANY  
 12 MONTHS ENDING MAY 31, 2003  
 12/13 DEMAND ALLOCATION WITH MDS METHODOLOGY  
 SCHEDULE 4.10 - ANALYSIS OF OPERATIONS AND MAINTENANCE EXPENSE  
 (\$000'S)

LINE NO. (1)	DESCRIPTION (2)	RATE OS-I / II (10)	RATE OS-III (11)	RATE OS-IV (12)	TOTAL RETAIL SERVICE (13)	WHOLESALE (14)	UNIT POWER SALES (15)
556-SYSTEM CONTROL							
61	DEMAND	1	2	0	1,097	40	0
62	ENERGY	0	0	0	0	0	0
63	TOTAL ACCOUNT 556	1	2	0	1,097	40	0
557-OTHER EXPENSES							
64	DEMAND	1	2	0	1,243	46	0
65	ENERGY	0	0	0	0	0	0
66	TOTAL ACCOUNT 557	1	2	0	1,243	46	0
67	TOTAL OTHER PROD. EXPENSE	2	4	0	2,340	86	0
68	DEMAND	2	4	0	2,340	86	0
69	ENERGY	0	0	0	0	0	0
70	TOTAL PRODUCTION EXPENSES	303	162	12	74,522	2,678	5,900
71	DEMAND	31	79	0	45,442	1,684	2,366
72	ENERGY	272	83	12	29,080	994	3,534
TRANSMISSION O & M EXPENSE							
-----							
OPERATION							
73	561-LOAD DISPATCHING	2	4	0	2,354	87	3
74	562-STATION	0	1	0	484	17	1
75	563-OVERHEAD LINES	0	1	0	468	17	0
76	564-UNDERGROUND LINES	0	0	0	0	0	0
77	565-TRANS. OF ELEC. BY OTHERS	0	0	0	0	0	0
78	SUBTOTAL	2	6	0	3,306	121	4
79	560-SUPERVISION	1	2	0	892	33	1
80	566-MISCELLANEOUS	0	1	0	466	17	1

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GULF POWER COMPANY  
 12 MONTHS ENDING MAY 31, 2003  
 12/13 DEMAND ALLOCATION WITH MDS METHODOLOGY  
 SCHEDULE 4.10 - ANALYSIS OF OPERATIONS AND MAINTENANCE EXPENSE  
 (\$000'S)

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LINE NO. (1)	DESCRIPTION (2)	TOTAL ELECTRIC SYSTEM (3)	RATES RS/RST/RSVP (4)	RATES GSGST (5)	RATES GSD/GSDT (6)	RATES LP/LPT (7)	MAJOR ACCOUNTS (8)	RATE CSA # 1 & 2 (9)
81	567-RENTS	1,170	624	41	229	175	30	27
82	TOTAL OPERATIONS	6,011	3,204	210	1,176	898	150	140
MAINTENANCE								
83	569-STRUCTURES	0	0	0	0	0	0	0
84	570-STATION EQUIPMENT	680	365	24	134	101	16	16
85	571-OVERHEAD LINES	1,089	579	38	213	163	28	26
86	SUBTOTAL	1,769	944	62	347	264	44	42
87	568-SUPERVISION	318	170	11	62	47	8	8
88	573-MISCELLANEOUS	119	64	4	23	18	3	3
89	TOTAL MAINTENANCE	2,206	1,178	77	432	329	55	53
90	TOTAL TRANSMISSION EXPENSE	8,217	4,382	287	1,608	1,227	205	193
DISTRIBUTION O & M EXPENSE								
-----								
OPERATIONS								
91	581-LOAD DISPATCHING	856	513	33	188	89	7	23
92	582-STATION	298	159	10	58	38	16	7
583-OVERHEAD LINES								
93	DEMAND	911	568	39	212	67	10	0
94	CUSTOMER	557	483	39	22	0	0	0
95	TOTAL ACCOUNT 583	1,468	1,051	78	234	67	10	0
584-UNDERGROUND LINES								
96	DEMAND	380	240	16	90	25	2	0
97	CUSTOMER	455	395	32	17	0	0	0
98	TOTAL ACCOUNT 584	835	635	48	107	25	2	0

GULF POWER COMPANY  
 12 MONTHS ENDING MAY 31, 2003  
 12/13 DEMAND ALLOCATION WITH MDS METHODOLOGY  
 SCHEDULE 4.10 - ANALYSIS OF OPERATIONS AND MAINTENANCE EXPENSE  
 (\$000'S)

LINE NO. (1)	DESCRIPTION (2)	RATE OS-I / II (10)	RATE OS-III (11)	RATE OS-IV (12)	TOTAL RETAIL SERVICE (13)	WHOLESALE (14)	UNIT POWER SALES (15)
81	567-RENTS	1	2	0	1,129	41	0
82	TOTAL OPERATIONS	4	11	0	5,793	212	6
MAINTENANCE							
83	569-STRUCTURES	0	0	0	0	0	0
84	570-STATION EQUIPMENT	0	1	0	657	22	1
85	571-OVERHEAD LINES	1	2	0	1,050	39	0
86	SUBTOTAL	1	3	0	1,707	61	1
87	568-SUPERVISION	0	1	0	307	11	0
88	573-MISCELLANEOUS	0	0	0	115	4	0
89	TOTAL MAINTENANCE	1	4	0	2,129	76	1
90	TOTAL TRANSMISSION EXPENSE	5	15	0	7,922	288	7
DISTRIBUTION O & M EXPENSE							
-----							
OPERATIONS							
91	581-LOAD DISPATCHING	1	2	0	856	0	0
92	582-STATION	0	1	0	289	9	0
583-OVERHEAD LINES							
93	DEMAND	11	2	2	911	0	0
94	CUSTOMER	8	5	0	557	0	0
95	TOTAL ACCOUNT 583	19	7	2	1,468	0	0
584-UNDERGROUND LINES							
96	DEMAND	5	1	1	380	0	0
97	CUSTOMER	7	4	0	455	0	0
98	TOTAL ACCOUNT 584	12	5	1	835	0	0

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GULF POWER COMPANY  
 12 MONTHS ENDING MAY 31, 2003  
 12/13 DEMAND ALLOCATION WITH MDS METHODOLOGY  
 SCHEDULE 4.10 - ANALYSIS OF OPERATIONS AND MAINTENANCE EXPENSE  
 (\$000'S)

LINE NO. (1)	DESCRIPTION (2)	TOTAL ELECTRIC SYSTEM (3)	RATES RS/RST/RSVP (4)	RATES GS/GST (5)	RATES GSD/GSDT (6)	RATES LP/LPT (7)	MAJOR ACCOUNTS (8)	RATE CSA # 1 & 2 (9)
99	585-STREET LIGHTING	666	0	0	0	0	0	0
100	586-METER	1,212	803	116	274	15	3	1
101	586-OTHER MISC. REVS.	881	835	35	11	0	0	0
102	TOTAL ACCOUNT 586	2,093	1,638	151	285	15	3	1
103	587-CUSTOMER INSTAL.	772	685	51	28	0	0	0
104	587-OTHER MISC. REVS.	32	31	1	0	0	0	0
105	TOTAL ACCOUNT 587	804	716	52	28	0	0	0
106	SUBTOTAL	7,020	4,712	372	900	234	38	31
107	DEMAND	2,445	1,480	98	548	219	35	30
108	CUSTOMER	4,575	3,232	274	352	15	3	1
	580-SUPERVISION							
109	DEMAND	1,775	1,075	71	398	159	25	22
110	CUSTOMER	3,322	2,347	199	256	11	2	1
111	TOTAL ACCOUNT 580	5,097	3,422	270	654	170	27	23
	588-MISCELLANEOUS							
112	DEMAND	730	441	29	164	65	11	9
113	CUSTOMER	1,366	966	82	105	4	1	0
114	TOTAL ACCOUNT 588	2,096	1,407	111	269	69	12	9
	589-RENTS							
115	DEMAND	30	19	1	7	3	0	0
116	CUSTOMER	55	40	3	4	0	0	0
117	TOTAL ACCOUNT 589	85	59	4	11	3	0	0
118	TOTAL OPERATION	14,298	9,600	757	1,834	476	77	63
	MAINTENANCE							
119	591-STRUCTURES	1	1	0	0	0	0	0
120	592-STATION EQUIPMENT	1,666	895	58	327	210	87	39

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GULF POWER COMPANY  
 12 MONTHS ENDING MAY 31, 2003  
 12/13 DEMAND ALLOCATION WITH MDS METHODOLOGY  
 SCHEDULE 4.10 - ANALYSIS OF OPERATIONS AND MAINTENANCE EXPENSE  
 (\$000'S)

LINE NO. (1)	DESCRIPTION (2)	RATE OS-I / II (10)	RATE OS-III (11)	RATE OS-IV (12)	TOTAL RETAIL SERVICE (13)	WHOLESALE (14)	UNIT POWER SALES (15)
99	585-STREET LIGHTING	666	0	0	666	0	0
100	586-METER	0	0	0	1,212	0	0
101	586-OTHER MISC. REVS.	0	0	0	881	0	0
102	TOTAL ACCOUNT 586	0	0	0	2,093	0	0
103	587-CUSTOMER INSTAL.	0	8	0	772	0	0
104	587-OTHER MISC. REVS.	0	0	0	32	0	0
105	TOTAL ACCOUNT 587	0	8	0	804	0	0
106	SUBTOTAL	698	23	3	7,011	9	0
107	DEMAND	17	6	3	2,436	9	0
108	CUSTOMER	681	17	0	4,575	0	0
109	580-SUPERVISION						
109	DEMAND	12	4	2	1,768	7	0
110	CUSTOMER	494	12	0	3,322	0	0
111	TOTAL ACCOUNT 580	506	16	2	5,090	7	0
112	588-MISCELLANEOUS						
112	DEMAND	5	2	1	727	3	0
113	CUSTOMER	203	5	0	1,366	0	0
114	TOTAL ACCOUNT 588	208	7	1	2,093	3	0
115	589-RENTS						
115	DEMAND	0	0	0	30	0	0
116	CUSTOMER	8	0	0	55	0	0
117	TOTAL ACCOUNT 589	8	0	0	85	0	0
118	TOTAL OPERATION	1,420	46	6	14,279	19	0
119	MAINTENANCE						
119	591-STRUCTURES	0	0	0	1	0	0
120	592-STATION EQUIPMENT	1	3	0	1,620	46	0

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GULF POWER COMPANY  
 12 MONTHS ENDING MAY 31, 2003  
 12/13 DEMAND ALLOCATION WITH MDS METHODOLOGY  
 SCHEDULE 4.10 - ANALYSIS OF OPERATIONS AND MAINTENANCE EXPENSE  
 (\$000'S)

LINE NO. (1)	DESCRIPTION (2)	TOTAL ELECTRIC SYSTEM (3)	RATES RS/RST/RSVP (4)	RATES GS/GST (5)	RATES GSD/GSDT (6)	RATES LP/LPT (7)	MAJOR ACCOUNTS (8)	RATE CSA # 1 & 2 (9)
121	593-OVHD LINES - MISC REVS	(108)	0	(108)	0	0	0	0
	593-OVERHEAD LINES							
122	DEMAND	5,055	3,060	207	1,145	445	123	0
123	CUSTOMER	5,247	4,530	370	205	4	0	0
124	SUBTOTAL OVERHEAD LINES	10,302	7,590	577	1,350	449	123	0
125	TOTAL ACCOUNT 593	10,194	7,590	469	1,350	449	123	0
	594-UNDERGROUND LINES							
126	DEMAND	250	155	10	58	20	4	0
127	CUSTOMER	1,880	1,622	133	73	1	0	0
128	TOTAL ACCOUNT 594	2,130	1,777	143	131	21	4	0
	595-LINE TRANSFORMERS							
129	DEMAND	472	300	20	112	30	2	0
130	CUSTOMER	310	269	22	12	0	0	0
131	TOTAL ACCOUNT 595	782	569	42	124	30	2	0
132	596-STREET LIGHTING	790	0	0	0	0	0	0
133	597-METERS	118	79	11	27	1	0	0
134	SUBTOTAL	15,681	10,911	723	1,959	711	216	39
135	DEMAND	7,444	4,411	295	1,642	705	216	39
136	CUSTOMER	8,237	6,500	428	317	6	0	0
	590-SUPERVISION							
137	DEMAND	1,247	739	49	275	118	36	7
138	CUSTOMER	1,379	1,088	72	53	1	0	0
139	TOTAL ACCOUNT 590	2,626	1,827	121	328	119	36	7
	598-MISCELLANEOUS							
140	DEMAND	210	127	8	46	20	5	1
141	CUSTOMER	233	184	12	9	0	0	0
142	TOTAL ACCOUNT 598	443	311	20	55	20	5	1

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GULF POWER COMPANY  
 12 MONTHS ENDING MAY 31, 2003  
 12/13 DEMAND ALLOCATION WITH MDS METHODOLOGY  
 SCHEDULE 4.10 - ANALYSIS OF OPERATIONS AND MAINTENANCE EXPENSE  
 (\$000'S)

LINE NO. (1)	DESCRIPTION (2)	RATE OS-I / II (10)	RATE OS-III (11)	RATE OS-IV (12)	TOTAL RETAIL SERVICE (13)	WHOLESALE (14)	UNIT POWER SALES (15)
121	593-OVHD LINES - MISC REVS	0	0	0	(108)	0	0
	593-OVERHEAD LINES						
122	DEMAND	58	9	8	5,055	0	0
123	CUSTOMER	80	55	3	5,247	0	0
124	SUBTOTAL OVERHEAD LINES	138	64	11	10,302	0	0
125	TOTAL ACCOUNT 593	138	64	11	10,194	0	0
	594-UNDERGROUND LINES						
126	DEMAND	3	0	0	250	0	0
127	CUSTOMER	29	20	2	1,880	0	0
128	TOTAL ACCOUNT 594	32	20	2	2,130	0	0
	595-LINE TRANSFORMERS						
129	DEMAND	6	1	1	472	0	0
130	CUSTOMER	4	3	0	310	0	0
131	TOTAL ACCOUNT 595	10	4	1	782	0	0
132	596-STREET LIGHTING	790	0	0	790	0	0
133	597-METERS	0	0	0	118	0	0
134	SUBTOTAL	971	91	14	15,635	46	0
135	DEMAND	68	13	9	7,398	46	0
136	CUSTOMER	903	78	5	8,237	0	0
	590-SUPERVISION						
137	DEMAND	11	2	2	1,239	8	0
138	CUSTOMER	151	13	1	1,379	0	0
139	TOTAL ACCOUNT 590	162	15	3	2,618	8	0
	598-MISCELLANEOUS						
140	DEMAND	2	0	0	209	1	0
141	CUSTOMER	26	2	0	233	0	0
142	TOTAL ACCOUNT 598	28	2	0	442	1	0

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GULF POWER COMPANY  
 12 MONTHS ENDING MAY 31, 2003  
 12/13 DEMAND ALLOCATION WITH MDS METHODOLOGY  
 SCHEDULE 4.10 - ANALYSIS OF OPERATIONS AND MAINTENANCE EXPENSE  
 (\$000'S)

LINE NO. (1)	DESCRIPTION (2)	TOTAL ELECTRIC SYSTEM (3)	RATES RS/RST/RSVP (4)	RATES GS/GST (5)	RATES GSD/GSDT (6)	RATES LP/LPT (7)	MAJOR ACCOUNTS (8)	RATE CSA # 1 & 2 (9)
143	TOTAL MAINTENANCE	18,750	13,049	864	2,342	850	257	47
144	TOTAL DISTRIBUTION EXPENSE	33,048	22,649	1,621	4,176	1,326	334	110
145	TOTAL DEMAND	13,881	8,292	551	3,080	1,289	328	108
146	TOTAL CUSTOMER	19,167	14,357	1,070	1,096	37	6	2
147	CUSTOMER ACCOUNTS EXPENSE	15,118	13,011	1,021	716	12	3	3
	CUSTOMER ASSISTANCE EXPENSE							
148	907/911-SUPERVISION	2,430	2,113	203	112	2	0	0
	908/912-CUSTOMER ASSISTANCE							
149	RESIDENTIAL	4,663	4,663	0	0	0	0	0
150	COMMERCIAL	2,128	0	1,370	748	10	0	0
151	INDUSTRIAL	933	0	99	591	213	24	6
152	STREET LIGHTING	0	0	0	0	0	0	0
153	TOTAL ACCOUNT 908/912	7,724	4,663	1,469	1,339	223	24	6
154	909/913-ADVERTISING	594	586	5	3	0	0	0
155	910-MISCELLANEOUS	182	159	15	8	0	0	0
156	ENERGY CONSERVATION	3,992	2,835	493	540	110	11	3
157	ECCR ADJUSTMENT	(3,992)	(2,835)	(493)	(540)	(110)	(11)	(3)
158	NET ENERGY COST CONSER.	0	0	0	0	0	0	0
159	TOTAL CUSTOMER ASSISTANCE	10,930	7,521	1,692	1,462	225	24	6

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GULF POWER COMPANY  
 12 MONTHS ENDING MAY 31, 2003  
 12/13 DEMAND ALLOCATION WITH MDS METHODOLOGY  
 SCHEDULE 4.10 - ANALYSIS OF OPERATIONS AND MAINTENANCE EXPENSE  
 (\$000'S)

LINE NO. (1)	DESCRIPTION (2)	RATE OS-I / II (10)	RATE OS-III (11)	RATE OS-IV (12)	TOTAL RETAIL SERVICE (13)	WHOLESALE (14)	UNIT POWER SALES (15)
143	TOTAL MAINTENANCE	1,161	108	17	18,695	55	0
144	TOTAL DISTRIBUTION EXPENSE	2,581	154	23	32,974	74	0
145	TOTAL DEMAND	115	27	17	13,807	74	0
146	TOTAL CUSTOMER	2,466	127	6	19,167	0	0
147	CUSTOMER ACCOUNTS EXPENSE	201	139	9	15,115	3	0
	CUSTOMER ASSISTANCE EXPENSE						
148	907/911-SUPERVISION	0	0	0	2,430	0	0
	908/912-CUSTOMER ASSISTANCE						
149	RESIDENTIAL	0	0	0	4,663	0	0
150	COMMERCIAL	0	0	0	2,128	0	0
151	INDUSTRIAL	0	0	0	933	0	0
152	STREET LIGHTING	0	0	0	0	0	0
153	TOTAL ACCOUNT 908/912	0	0	0	7,724	0	0
154	909/913-ADVERTISING	0	0	0	594	0	0
155	910-MISCELLANEOUS	0	0	0	182	0	0
156	ENERGY CONSERVATION	0	0	0	3,992	0	0
157	ECCR ADJUSTMENT	0	0	0	(3,992)	0	0
158	NET ENERGY COST CONSER.	0	0	0	0	0	0
159	TOTAL CUSTOMER ASSISTANCE	0	0	0	10,930	0	0

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GULF POWER COMPANY  
 12 MONTHS ENDING MAY 31, 2003  
 12/13 DEMAND ALLOCATION WITH MDS METHODOLOGY  
 SCHEDULE 4.10 - ANALYSIS OF OPERATIONS AND MAINTENANCE EXPENSE  
 (\$000'S)

LINE NO. (1)	DESCRIPTION (2)	TOTAL ELECTRIC SYSTEM (3)	RATES RS/RST/RSVP (4)	RATES GS/GST (5)	RATES GSD/GSDT (6)	RATES LP/LPT (7)	MAJOR ACCOUNTS (8)	RATE CSA # 1 & 2 (9)
ADMIN. & GENERAL EXPENSE								
160	924-PROPERTY INSURANCE PRODUCTION	1,016	404	27	152	118	22	19
161	RETAIL JURISDICTION DEMAND		379	25	139	107	19	17
162	ENERGY		25	2	13	11	3	2
163	TRANSMISSION	812	435	28	159	121	20	19
164	DISTRIBUTION	2,419	1,622	126	313	111	34	11
165	DEMAND	1,137	667	45	247	109	34	10
166	CUSTOMER	1,282	955	81	66	2	0	1
167	CUSTOMER ACCOUNTS	26	23	2	1	0	0	0
168	CUSTOMER ASSISTANCE	22	16	3	3	0	0	0
169	CUSTOMER	22	16	3	3	0	0	0
170	ENERGY	0	0	0	0	0	0	0
171	TOTAL ACCOUNT 924	4,295	2,500	186	628	350	76	49
172	DEMAND	2,908	1,481	98	545	337	73	46
173	CUSTOMER	1,330	994	86	70	2	0	1
174	ENERGY	57	25	2	13	11	3	2
REG. COMM. EXP. & UNCOLL.								
175	STATE & FEDERAL	1,064	490	44	170	105	27	9
176	UNCOLLECTIBLE EXP.	1,543	871	79	302	186	47	16
177	TOTAL REG. COMM. & UNCOLL.	2,607	1,361	123	472	291	74	25
178	OTHER INDUSTRY DUES	294	136	8	65	55	16	10
179	MISC. A & G - OTHER REVS.	3	3	0	0	0	0	0
180	MISCELLANEOUS A & G	35,959	22,193	2,036	5,202	2,980	552	439
181	DEMAND	20,212	10,407	681	3,822	2,663	475	394
182	CUSTOMER	14,603	11,254	1,323	1,127	107	13	5
183	ENERGY	1,144	532	32	253	210	64	40

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GULF POWER COMPANY  
 12 MONTHS ENDING MAY 31, 2003  
 12/13 DEMAND ALLOCATION WITH MDS METHODOLOGY  
 SCHEDULE 4.10 - ANALYSIS OF OPERATIONS AND MAINTENANCE EXPENSE  
 (\$000'S)

LINE NO. (1)	DESCRIPTION (2)	RATE OS-I / II (10)	RATE OS-III (11)	RATE OS-IV (12)	TOTAL RETAIL SERVICE (13)	WHOLESALE (14)	UNIT POWER SALES (15)
ADMIN. & GENERAL EXPENSE							
-----							
	924-PROPERTY INSURANCE						
160	PRODUCTION	1	1	0	744	36	236
	RETAIL JURISDICTION						
161	DEMAND	0	1	0	687		
162	ENERGY	1	0	0	57		
163	TRANSMISSION	1	1	0	784	28	0
164	DISTRIBUTION	175	12	2	2,406	13	0
165	DEMAND	9	2	1	1,124	13	0
166	CUSTOMER	166	10	1	1,282	0	0
167	CUSTOMER ACCOUNTS	0	0	0	26	0	0
168	CUSTOMER ASSISTANCE	0	0	0	22	0	0
169	CUSTOMER	0	0	0	22	0	0
170	ENERGY	0	0	0	0	0	0
171	TOTAL ACCOUNT 924	177	14	2	3,982	77	236
172	DEMAND	10	4	1	2,595	77	236
173	CUSTOMER	166	10	1	1,330	0	0
174	ENERGY	1	0	0	57	0	0
	REG. COMM. EXP. & UNCOLL.						
175	STATE & FEDERAL	20	3	0	868	196	0
176	UNCOLLECTIBLE EXP.	36	5	1	1,543	0	0
177	TOTAL REG. COMM. & UNCOLL.	56	8	1	2,411	196	0
178	OTHER INDUSTRY DUES	3	1	0	294	0	0
179	MISC. A & G - OTHER REVS.	0	0	0	3	0	0
180	MISCELLANEOUS A & G	736	118	10	34,266	619	1,074
181	DEMAND	39	34	5	18,520	618	1,074
182	CUSTOMER	686	81	5	14,601	2	0
183	ENERGY	11	3	0	1,145	(1)	0

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GULF POWER COMPANY  
 12 MONTHS ENDING MAY 31, 2003  
 12/13 DEMAND ALLOCATION WITH MDS METHODOLOGY  
 SCHEDULE 4.10 - ANALYSIS OF OPERATIONS AND MAINTENANCE EXPENSE  
 (\$000'S)

LINE NO. (1)	DESCRIPTION (2)	TOTAL ELECTRIC SYSTEM (3)	RATES RS/RST/RSVP (4)	RATES GS/GST (5)	RATES GSD/GSDT (6)	RATES LP/LPT (7)	MAJOR ACCOUNTS (8)	RATE CSA # 1 & 2 (9)
184	TOTAL MISCELLANEOUS A & G	35,962	22,196	2,036	5,202	2,980	552	439
185	DEMAND	20,212	10,407	681	3,822	2,663	475	394
186	CUSTOMER	14,606	11,257	1,323	1,127	107	13	5
187	ENERGY	1,144	532	32	253	210	64	40
188	TOTAL ADMIN. & GENERAL	43,158	26,193	2,353	6,367	3,676	718	523
189	TOTAL OPERL. & MAINTENANCE	193,571	112,414	9,423	29,954	18,863	4,082	2,953
190	DEMAND	94,710	49,696	3,256	18,257	12,577	2,270	1,848
191	ENERGY	35,103	14,217	852	6,754	5,612	1,692	1,063
192	CUSTOMER	61,151	47,140	5,192	4,471	383	46	17
193	REVENUE	2,607	1,361	123	472	291	74	25

GULF POWER COMPANY  
 12 MONTHS ENDING MAY 31, 2003  
 12/13 DEMAND ALLOCATION WITH MDS METHODOLOGY  
 SCHEDULE 4.10 - ANALYSIS OF OPERATIONS AND MAINTENANCE EXPENSE  
 (\$000'S)

LINE NO. (1)	DESCRIPTION (2)	RATE OS-I / II (10)	RATE OS-III (11)	RATE OS-IV (12)	TOTAL RETAIL SERVICE (13)	WHOLESALE (14)	UNIT POWER SALES (15)
184	TOTAL MISCELLANEOUS A & G	736	118	10	34,269	619	1,074
185	DEMAND	39	34	5	18,520	618	1,074
186	CUSTOMER	686	81	5	14,604	2	0
187	ENERGY	11	3	0	1,145	(1)	0
188	TOTAL ADMIN. & GENERAL	972	141	13	40,956	892	1,310
189	TOTAL OPER. & MAINTENANCE	4,062	611	57	182,419	3,935	7,217
190	DEMAND	200	159	23	88,286	2,741	3,683
191	ENERGY	287	87	12	30,576	993	3,534
192	CUSTOMER	3,519	357	21	61,146	5	0
193	REVENUE	56	8	1	2,411	196	0

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GULF POWER COMPANY  
12 MONTHS ENDED MAY 31, 2003  
12/13 DEMAND ALLOCATION  
ANALYSIS OF OPERATIONS AND MAINTENANCE EXPENSE

<u>Line No.</u>	<u>Ftnt Label</u>	<u>Description</u>
1	(A)	Allocated per Level 1 Demand Allocator; UPS directly assigned.
2	(B)	Allocated per Level 1 Energy Allocator; UPS directly assigned.
3	(B)	
5	(A)	
6	(B)	
8	(A)	
9	(B)	
11	(A)	
12	(A)	
14	(C)	Allocated per Level 2 Demand Allocator; UPS directly assigned.
16	(A)	
17	(A)	
18	(A)	
19	(B)	
21	(A)	
22	(B)	
24	(A)	
25	(B)	
29	(D)	Allocated per Level 1 Demand Allocator.
30	(E)	Allocated per Level 1 Energy Allocator.
31	(E)	
33	(D)	
34	(E)	
36	(D)	
37	(E)	
40	(D)	
41	(D)	
42	(E)	
44	(D)	
45	(E)	
47	(D)	
48	(E)	
56	(A)	
57	(B)	
58	(B)	

GULF POWER COMPANY  
12 MONTHS ENDED MAY 31, 2003  
12/13 DEMAND ALLOCATION  
ANALYSIS OF OPERATIONS AND MAINTENANCE EXPENSE

<u>Line No.</u>	<u>Ftrt Label</u>	<u>Description</u>
61	(F)	Allocated per sum of Generation Demand Expenses and Purchased Power Demand Expenses.
62	(E)	
64	(A)	
65	(B)	
73	(C)	
74	(G)	Allocated per Transmission Substations Gross Plant; UPS directly assigned.
75	(H)	Allocated per Transmission Lines Gross Plant; UPS directly assigned.
76	(I)	Allocated per Transmission Account 358 Gross Plant.
77	(A)	
79	(J)	Allocated per Subtotal of Transmission Operations O & M Expense; UPS directly assigned.
80	(J)	
81	(J)	
83	(K)	Allocated per sum of Transmission Accounts 352, 354, and 355 Gross Plant; UPS directly assigned.
84	(L)	Allocated per Transmission Account 353 Gross Plant; UPS directly assigned.
85	(H)	
87	(M)	Allocated per Subtotal of Transmission Maintenance O & M Expense; UPS directly assigned.
88	(M)	
91	(N)	Allocated per Level 3 Demand Allocator.
92	(O)	Allocated per Distribution Substations Gross Plant.
93	(P)	Allocated per corresponding Distribution Gross Plant Accounts 365 and 368.
94	(P)	
96	(Q)	Allocated per corresponding Distribution Gross Plant Accounts 367 and 368.
97	(Q)	
99	(R)	Allocated per Distribution Account 373 Gross Plant.
100	(S)	Allocated per Distribution Account 370 Gross Plant.
101	(T)	Per analysis of information provided by Gulf Power Company.
103	(U)	Allocated per Distribution Account 369 Gross Plant.
104	(T)	
109	(V)	Allocated per corresponding Subtotal of Distribution Operations O & M.
110	(V)	
112	(V)	
113	(V)	

GULF POWER COMPANY  
12 MONTHS ENDED MAY 31, 2003  
12/13 DEMAND ALLOCATION  
ANALYSIS OF OPERATIONS AND MAINTENANCE EXPENSE

<u>Line No.</u>	<u>Fint Label</u>	<u>Description</u>
115	(V)	
116	(V)	
119	(W)	Allocated per Distribution Account 361 Gross Plant.
120	(X)	Allocated per Distribution Account 362 Gross Plant.
121	(T)	
122	(Y)	Allocated per Common portion of Distribution Accounts 364 and 365.
123	(Z)	Allocated per Customer portion of Distribution Accounts 364 and 365.
126	(AA)	Allocated per Common portion of Distribution Accounts 366 and 367 Gross Plant.
127	(AB)	Allocated per Customer portion of Distribution Accounts 366 and 367 Gross Plant.
129	(AC)	Allocated per Distribution Account 368 Gross Plant.
130	(AC)	
132	(R)	
133	(S)	
137	(AD)	Allocated per corresponding Subtotal of Distribution Maintenance O & M.
138	(AD)	
140	(AD)	
141	(AD)	
147	(AE)	Direct assignment to rate provided by Gulf Power Company.
148	(AF)	Assigned to customer class. Allocated within class per Average Number of Customers by rate.
149	(AG)	Provided by Gulf Power to Class. Allocated to rate based on analysis of average number of customers within class.
150	(AG)	
151	(AG)	
152	(AG)	
154	(AG)	
155	(AG)	
156	(AG)	
157	(AG)	



GULF POWER COMPANY  
12 MONTHS ENDED MAY 31, 2003  
12/13 DEMAND ALLOCATION  
ANALYSIS OF OPERATIONS AND MAINTENANCE EXPENSE

<u>Line</u> <u>No.</u>	<u>Ftnt</u> <u>Label</u>	<u>Description</u>
160	(AH)	Retail jurisdiction sum of corresponding demand and energy pieces; Total All Other allocated per Level 1 Demand Allocator; UPS directly assigned.
161	(D)	
162	(E)	
163	(AJ)	Allocated per Transmission Gross Plant; UPS directly assigned.
164	(AJ)	Allocated per corresponding Distribution Gross Plant.
165	(AJ)	
166	(AJ)	
167	(AK)	Allocated per Customer Accounts O & M Expense.
168	(AL)	Allocated per corresponding Customer Assistance O & M Expense.
169	(AL)	
170	(AL)	
175	(AM)	Provided by Gulf Power to jurisdiction. Allocated to rate per Retail Revenue from Sales.
176	(AN)	Allocated per Retail Revenue from Sales.
178	(AO)	Allocated per Retail MWH Sales.
179	(T)	
183	(AP)	Allocated per corresponding Salaries and Wages; UPS directly assigned.
184	(AP)	
185	(AP)	
186	(AP)	

GULF POWER COMPANY  
 12 MONTHS ENDING MAY 31, 2003  
 12/13 DEMAND ALLOCATION WITH MDS METHODOLOGY  
 SCHEDULE 4.20 - ANALYSIS OF DEPRECIATION EXPENSE  
 (\$000'S)

LINE NO. (1)	DESCRIPTION (2)	TOTAL ELECTRIC SYSTEM (3)	RATES RS/RST/RSVP (4)	RATES GS/GST (5)	RATES GSD/GSDT (6)	RATES LP/LPT (7)	MAJOR ACCOUNTS (8)	RATE CSA # 1 & 2 (9)	
1	TOTAL PRODUCTION	46,335	22,234	1,440	8,299	6,414	1,153	1,025	
2	RETAIL JURISDICTION DEMAND		20,777	1,353	7,607	5,839	981	916	
3	ENERGY		1,457	87	692	575	172	109	
	TRANSMISSION								
4	350-EASEMENTS	222	119	8	43	33	6	5	
5	352-STRUCTURES	109	56	4	20	15	3	2	
6	353-STATION EQUIPMENT	1,902	968	63	354	266	43	43	
7	354-TOWERS & FIXTURES	743	397	26	145	111	19	17	
8	355-POLES & FIXTURES	1,353	722	47	264	203	34	32	
9	356-OVERHEAD COND.	1,391	744	48	272	208	34	33	
10	358-UNDERGROUND COND.	356	191	12	70	53	9	8	
11	359-ROADS AND TRAILS	2	2	0	0	0	0	0	
12	TOTAL TRANSMISSION	6,078	3,199	208	1,168	889	148	140	
	DISTRIBUTION								
13	360-EASEMENTS	0	0	0	0	0	0	0	
14	361-STRUCTURES	359	181	12	66	48	25	8	
15	362-STATION EQUIPMENT	4,200	2,255	147	825	529	219	98	
16	364-POLES & FIXTURES COMMON	1,069	641	43	240	99	30	0	
17	CUSTOMER	2,277	1,965	161	89	2	0	0	
18	TOTAL ACCOUNT 364	3,346	2,606	204	329	101	30	0	

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GULF POWER COMPANY  
 12 MONTHS ENDING MAY 31, 2003  
 12/13 DEMAND ALLOCATION WITH MDS METHODOLOGY  
 SCHEDULE 4.20 - ANALYSIS OF DEPRECIATION EXPENSE  
 (\$000'S)

LINE NO. (1)	DESCRIPTION (2)	RATE OS-I / II (10)	RATE OS-III (11)	RATE OS-IV (12)	TOTAL RETAIL SERVICE (13)	WHOLESALE (14)	UNIT POWER SALES (15)
1	TOTAL PRODUCTION	55	76	2	40,698	1,510	4,127
	RETAIL JURISDICTION						
2	DEMAND	26	67	1	37,567		
3	ENERGY	29	9	1	3,131		
	TRANSMISSION						
4	350-EASEMENTS	0	0	0	214	8	0
5	352-STRUCTURES	0	0	0	100	3	6
6	353-STATION EQUIPMENT	1	3	0	1,741	59	102
7	354-TOWERS & FIXTURES	0	1	0	716	27	0
8	355-POLES & FIXTURES	1	2	0	1,305	48	0
9	356-OVERHEAD COND.	1	2	0	1,342	49	0
10	358-UNDERGROUND COND.	0	1	0	344	12	0
11	359-ROADS AND TRAILS	0	0	0	2	0	0
12	TOTAL TRANSMISSION	3	9	0	5,764	206	108
	DISTRIBUTION						
13	360-EASEMENTS	0	0	0	0	0	0
14	361-STRUCTURES	0	1	0	341	18	0
15	362-STATION EQUIPMENT	3	7	0	4,983	117	0
	364-POLES & FIXTURES						
16	COMMON	12	2	2	1,069	0	0
17	CUSTOMER	35	24	1	2,277	0	0
18	TOTAL ACCOUNT 364	47	26	3	3,346	0	0

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GULF POWER COMPANY  
 12 MONTHS ENDING MAY 31, 2003  
 12/13 DEMAND ALLOCATION WITH MDS METHODOLOGY  
 SCHEDULE 4.20 - ANALYSIS OF DEPRECIATION EXPENSE  
 (\$000'S)

LINE NO. (1)	DESCRIPTION (2)	TOTAL ELECTRIC SYSTEM (3)	RATES RS/RST/RSVP (4)	RATES GS/GST (5)	RATES GSD/GSDT (6)	RATES LP/LPT (7)	MAJOR ACCOUNTS (8)	RATE CSA # 1 & 2 (9)
	365-OVERHEAD COND.							
19	DEMAND	2,373	1,442	98	539	204	54	0
20	CUSTOMER	1,293	1,116	91	51	1	0	0
21	TOTAL ACCOUNT 365	3,666	2,558	189	590	205	54	0
	366-UNDG. CONDUIT							
22	COMMON	8	5	0	2	1	0	0
23	CUSTOMER	36	31	3	1	0	0	0
24	TOTAL ACCOUNT 366	44	36	3	3	1	0	0
	367-UNDERGROUND COND.							
25	COMMON	284	176	12	65	23	5	0
26	CUSTOMER	2,156	1,861	152	84	1	0	0
27	TOTAL ACCOUNT 367	2,440	2,037	164	149	24	5	0
	368-LINE TRANSFORMERS							
28	COMMON	3,356	2,138	145	794	215	11	0
29	CUSTOMER	2,206	1,907	155	86	1	0	0
30	TOTAL ACCOUNT 368	5,562	4,045	300	880	216	11	0
31	369-SERVICES	2,384	2,114	158	87	1	0	0
32	370-METERS	1,282	850	123	289	16	3	1
33	373-STREET LIGHTING	1,598	0	0	0	0	0	0
34	TOTAL DISTRIBUTION	24,881	16,682	1,300	3,218	1,141	347	107
35	DEMAND	11,649	6,838	457	2,531	1,119	344	106
36	CUSTOMER	13,232	9,844	843	687	22	3	1
37	GENERAL PLANT	6,622	4,116	378	965	553	102	81
38	DEMAND	3,701	1,930	126	709	494	88	73
39	CUSTOMER	2,709	2,088	246	209	20	2	1
40	ENERGY	212	98	6	47	39	12	7
41	TOTAL DEPR. EXPENSE	83,916	46,231	3,326	13,650	8,997	1,750	1,353
42	DEMAND	64,632	32,744	2,144	12,015	8,341	1,561	1,235
43	CUSTOMER	15,941	11,932	1,089	896	42	5	2
44	ENERGY	3,343	1,555	93	739	614	184	116

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GULF POWER COMPANY  
 12 MONTHS ENDING MAY 31, 2003  
 12/13 DEMAND ALLOCATION WITH MDS METHODOLOGY  
 SCHEDULE 4.20 - ANALYSIS OF DEPRECIATION EXPENSE  
 (\$000'S)

LINE NO. (1)	DESCRIPTION (2)	RATE OS-I / II (10)	RATE OS-III (11)	RATE OS-IV (12)	TOTAL RETAIL SERVICE (13)	WHOLESALE (14)	UNIT POWER SALES (15)
19	DEMAND	28	4	4	2,373	0	0
20	CUSTOMER	19	14	1	1,293	0	0
21	TOTAL ACCOUNT 365	47	18	5	3,666	0	0
	366-UNDG. CONDUIT						
22	COMMON	0	0	0	8	0	0
23	CUSTOMER	1	0	0	36	0	0
24	TOTAL ACCOUNT 366	1	0	0	44	0	0
	367-UNDERGROUND COND.						
25	COMMON	3	0	0	284	0	0
26	CUSTOMER	33	23	2	2,156	0	0
27	TOTAL ACCOUNT 367	36	23	2	2,440	0	0
	368-LINE TRANSFORMERS						
28	COMMON	41	6	6	3,356	0	0
29	CUSTOMER	33	23	1	2,206	0	0
30	TOTAL ACCOUNT 368	74	29	7	5,562	0	0
31	369-SERVICES	0	23	1	2,384	0	0
32	370-METERS	0	0	0	1,282	0	0
33	373-STREET LIGHTING	1,598	0	0	1,598	0	0
34	TOTAL DISTRIBUTION	1,806	127	18	24,746	135	0
35	DEMAND	87	20	12	11,514	135	0
36	CUSTOMER	1,719	107	6	13,232	0	0
37	GENERAL PLANT	137	22	2	6,356	115	151
38	DEMAND	8	6	1	3,435	115	151
39	CUSTOMER	127	15	1	2,709	0	0
40	ENERGY	2	1	0	212	0	0
41	TOTAL DEPR. EXPENSE	2,001	234	22	77,564	1,966	4,386
42	DEMAND	124	102	14	58,280	1,966	4,386
43	CUSTOMER	1,846	122	7	15,941	0	0
44	ENERGY	31	10	1	3,343	0	0

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GULF POWER COMPANY  
12 MONTHS ENDED MAY 31, 2003  
12/13 DEMAND ALLOCATION  
ANALYSIS OF DEPRECIATION EXPENSE

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

GULF POWER COMPANY  
 12 MONTHS ENDING MAY 31, 2003  
 12/13 DEMAND ALLOCATION WITH MDS METHODOLOGY  
 SCHEDULE 4.30 - ANALYSIS OF TAXES OTHER THAN INCOME TAXES  
 (\$000'S)

LINE NO. (1)	DESCRIPTION (2)	TOTAL ELECTRIC SYSTEM (3)	RATES RS/RST/RSVP (4)	RATES GS/GST (5)	RATES GSD/GSDT (6)	RATES LP/LPT (7)	MAJOR ACCOUNTS (8)	RATE CSA # 1 & 2 (9)
REAL & PERSONAL PROPERTY								
1	PRODUCTION RETAIL JURISDICTION	12,796	6,467	419	2,413	1,865	335	298
2	DEMAND		6,044	394	2,212	1,698	285	266
3	ENERGY		423	25	201	167	50	32
4	TRANSMISSION	1,785	947	62	347	264	43	42
5	DISTRIBUTION	6,449	4,321	336	835	297	91	28
6	DEMAND	3,030	1,778	119	659	291	89	28
7	CUSTOMER	3,419	2,543	217	176	6	2	0
8	CUSTOMER ACCOUNTS	181	156	12	9	0	0	0
9	CUSTOMER ASSISTANCE	153	106	24	20	3	0	0
10	CUSTOMER	153	106	24	20	3	0	0
11	ENERGY	0	0	0	0	0	0	0
12	TOTAL ELECTRIC PROP. TAXES	21,364	11,997	853	3,624	2,429	469	368
13	DEMAND	16,701	8,769	575	3,218	2,253	417	336
14	CUSTOMER	3,753	2,805	253	205	9	2	0
15	ENERGY	910	423	25	201	167	50	32
PAYROLL TAXES								
16	PRODUCTION RETAIL JURISDICTION	2,344	1,165	76	435	336	62	54
17	DEMAND		1,090	71	399	306	52	48
18	ENERGY		75	5	36	30	10	6
19	TRANSMISSION	211	114	7	41	31	5	5
20	DISTRIBUTION	1,253	859	61	158	50	13	4
21	DEMAND	526	313	21	117	49	13	4
22	CUSTOMER	727	546	40	41	1	0	0
23	CUSTOMER ACCOUNTS	807	694	55	38	1	0	0
24	CUSTOMER ASSISTANCE	683	474	102	91	15	1	0
25	CUSTOMER	578	399	89	77	12	1	0
26	ENERGY	105	75	13	14	3	0	0
27	SUBTOTAL ELEC. PAYROLL TAXES	5,298	3,306	301	763	433	81	63
28	DEMAND	2,917	1,517	99	557	386	70	57
29	CUSTOMER	2,112	1,639	184	156	14	1	0
30	ENERGY	269	150	18	50	33	10	6

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GULF POWER COMPANY  
 12 MONTHS ENDING MAY 31, 2003  
 12/13 DEMAND ALLOCATION WITH MDS METHODOLOGY  
 SCHEDULE 4.30 - ANALYSIS OF TAXES OTHER THAN INCOME TAXES  
 (\$000'S)

LINE NO. (1)	DESCRIPTION (2)	RATE OS-I / ft (10)	RATE OS-III (11)	RATE OS-IV (12)	TOTAL RETAIL SERVICE (13)	WHOLESALE (14)	UNIT POWER SALES (15)
REAL & PERSONAL PROPERTY							
1	PRODUCTION RETAIL JURISDICTION	17	22	0	11,836	439	521
2	DEMAND	8	19	0	10,926		
3	ENERGY	9	3	0	910		
4	TRANSMISSION	1	3	0	1,709	62	14
5	DISTRIBUTION	468	33	5	6,414	35	0
6	DEMAND	23	5	3	2,995	35	0
7	CUSTOMER	445	28	2	3,419	0	0
8	CUSTOMER ACCOUNTS	2	2	0	181	0	0
9	CUSTOMER ASSISTANCE	0	0	0	153	0	0
10	CUSTOMER	0	0	0	153	0	0
11	ENERGY	0	0	0	0	0	0
12	TOTAL ELECTRIC PROP. TAXES	488	60	5	20,293	536	535
13	DEMAND	32	27	3	15,630	536	535
14	CUSTOMER	447	30	2	3,753	0	0
15	ENERGY	9	3	0	910	0	0
PAYROLL TAXES							
16	PRODUCTION RETAIL JURISDICTION	3	4	0	2,135	79	130
17	DEMAND	1	4	0	1,971		
18	ENERGY	2	0	0	164		
19	TRANSMISSION	0	0	0	203	8	0
20	DISTRIBUTION	98	6	1	1,250	3	0
21	DEMAND	4	1	1	523	3	0
22	CUSTOMER	94	5	0	727	0	0
23	CUSTOMER ACCOUNTS	11	7	1	807	0	0
24	CUSTOMER ASSISTANCE	0	0	0	683	0	0
25	CUSTOMER	0	0	0	578	0	0
26	ENERGY	0	0	0	105	0	0
27	SUBTOTAL ELEC. PAYROLL TAXES	112	17	2	5,078	90	130
28	DEMAND	5	5	1	2,697	90	130
29	CUSTOMER	105	12	1	2,112	0	0
30	ENERGY	2	0	0	269	0	0

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GULF POWER COMPANY  
 12 MONTHS ENDING MAY 31, 2003  
 12/13 DEMAND ALLOCATION WITH MDS METHODOLOGY  
 SCHEDULE 4.30 - ANALYSIS OF TAXES OTHER THAN INCOME TAXES  
 (\$000'S)

LINE NO. (1)	DESCRIPTION (2)	TOTAL ELECTRIC SYSTEM (3)	RATES RS/RST/RSVP (4)	RATES GS/GST (5)	RATES GSD/GSDT (6)	RATES LP/LPT (7)	MAJOR ACCOUNTS (8)	RATE CSA # 1 & 2 (9)
31	ECCR PAYROLL ADJUSTMENT	(107)	(76)	(13)	(15)	(3)	0	0
32	NET ELEC. PAYROLL TAXES	5,191	3,230	288	748	430	81	63
33	DEMAND	2,917	1,517	99	557	386	70	57
34	CUSTOMER	2,112	1,639	184	156	14	1	0
35	ENERGY	162	74	5	35	30	10	6
REVENUE TAXES								
36	GROSS RECEIPTS TAX	11,110	6,270	567	2,174	1,339	344	114
37	FLA REG. COMM. ASSESSMENT	262	148	13	51	32	8	3
38	FUEL & ECCR REL. REV TAXES	0	0	0	0	0	0	0
39	FRANCHISE FEE REV. ADJ.	0	0	0	0	0	0	0
40	TOTAL REVENUE TAXES	11,372	6,418	580	2,225	1,371	352	117
OTHER TAXES								
41	MISS. STATE FRAN. TAX	168	90	6	33	25	4	4
42	FRANCHISE FEE	18,446	10,412	941	3,609	2,223	571	189
43	MISCELLANEOUS TAXES	174	110	10	26	15	3	2
44	DEMAND	95	52	3	19	13	3	2
45	CUSTOMER	73	54	7	6	1	0	0
46	ENERGY	6	4	0	1	1	0	0
47	TOTAL OTHER TAXES	18,788	10,612	957	3,668	2,263	578	195
48	FRANCHISE FEE ADJUSTMENT	(18,446)	(10,412)	(941)	(3,609)	(2,223)	(571)	(189)
49	TOTAL TAXES OTHER THAN INC.	38,269	21,845	1,737	6,656	4,270	909	554
50	DEMAND	19,881	10,428	683	3,827	2,677	494	399
51	CUSTOMER	5,938	4,498	444	367	24	3	0
52	ENERGY	1,078	501	30	237	198	60	38
53	REVENUE RELATED	11,372	6,418	580	2,225	1,371	352	117

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GULF POWER COMPANY  
 12 MONTHS ENDING MAY 31, 2003  
 12/13 DEMAND ALLOCATION WITH MDS METHODOLOGY  
 SCHEDULE 4.30 - ANALYSIS OF TAXES OTHER THAN INCOME TAXES  
 (\$000'S)

LINE NO. (1)	DESCRIPTION (2)	RATE OS-I / II (10)	RATE OS-III (11)	RATE OS-IV (12)	TOTAL RETAIL SERVICE (13)	WHOLESALE (14)	UNIT POWER SALES (15)
31	ECCR PAYROLL ADJUSTMENT	0	0	0	(107)	0	0
32	NET ELEC. PAYROLL TAXES	112	17	2	4,971	90	130
33	DEMAND	5	5	1	2,697	90	130
34	CUSTOMER	105	12	1	2,112	0	0
35	ENERGY	2	0	0	162	0	0
REVENUE TAXES							
36	GROSS RECEIPTS TAX	261	35	6	11,110	0	0
37	FLA REG. COMM. ASSESSMENT	6	1	0	262	0	0
38	FUEL & ECCR REL. REV TAXES	0	0	0	0	0	0
39	FRANCHISE FEE REV. ADJ.	0	0	0	0	0	0
40	TOTAL REVENUE TAXES	267	36	6	11,372	0	0
OTHER TAXES							
41	MISS. STATE FRAN. TAX	0	0	0	162	6	0
42	FRANCHISE FEE	433	58	10	18,446	0	0
43	MISCELLANEOUS TAXES	4	1	0	171	3	0
44	DEMAND	0	0	0	92	3	0
45	CUSTOMER	4	1	0	73	0	0
46	ENERGY	0	0	0	6	0	0
47	TOTAL OTHER TAXES	437	59	10	18,779	9	0
48	FRANCHISE FEE ADJUSTMENT	(433)	(58)	(10)	(18,446)	0	0
49	TOTAL TAXES OTHER THAN INC.	871	114	13	36,969	635	665
50	DEMAND	37	32	4	18,581	635	665
51	CUSTOMER	556	43	3	5,938	0	0
52	ENERGY	11	3	0	1,078	0	0
53	REVENUE RELATED	267	36	6	11,372	0	0

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GULF POWER COMPANY  
12 MONTHS ENDED MAY 31, 2003  
12/13 DEMAND ALLOCATION  
ANALYSIS OF TAXES OTHER THAN INCOME TAXES

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

GULF POWER COMPANY  
 12 MONTHS ENDING MAY 31, 2003  
 12/13 DEMAND ALLOCATION WITH MDS METHODOLOGY  
 SCHEDULE 5.0 - LINE ALLOCATORS AND PERCENTAGES

LINE NO. (1)	DESCRIPTION (2)	TOTAL ELECTRIC SYSTEM (3)	RATES RS/RST/RSVP (4)	RATES GS/GST (5)	RATES GSD/GSDT (6)	RATES LP/LPT (7)	MAJOR ACCOUNTS (8)	RATE CSA # 1 & 2 (9)
1	ENERGY - LEVEL 1	11,325,851	5,093,294	305,315	2,419,117	2,009,945	604,992	380,166
2	%	1.000000	0.4497052	0.0269574	0.2135925	0.1774654	0.0534169	0.0395662
3	MWH SALES	10,642,060	4,757,268	285,173	2,259,821	1,908,052	578,948	364,420
4	%	1.000000	0.4470251	0.0267968	0.2123481	0.1792934	0.0544019	0.0342434
CP DEMAND								
-----								
5	LEVELS 1 & 2	1,910,667	1,018,903	66,360	373,038	286,366	48,135	44,905
6	%	1.000000	0.5332708	0.0347313	0.1952397	0.1498776	0.0251928	0.0235023
7	LEVEL 3	1,653,173	990,726	64,525	362,718	172,415	14,626	43,663
8	%	1.000000	0.5992876	0.0390310	0.2194072	0.1042933	0.0088472	0.0264116
NCP DEMAND								
-----								
9	LEVEL 4	2,160,571	1,294,992	87,589	485,119	199,890	61,115	0
10	%	1.000000	0.5993749	0.0405397	0.2245327	0.0925172	0.0282865	0.0000000
11	LEVEL 5	1,984,235	1,274,366	86,181	472,658	119,801	0	0
12	%	1.000000	0.6422455	0.0434329	0.2382067	0.0603765	0.0000000	0.0000000
AVERAGE NO. OF CUSTOMERS								
-----								
13	LEVEL 4 and BELOW	385,424	332,790	27,193	15,038	265	4	0
14	%	1.000000	0.8634387	0.0705535	0.0390168	0.0006877	0.0000104	0.0000000
15	LEVEL 5	385,340	332,790	27,191	15,000	226	0	0
16	%	1.000000	0.8636269	0.0705637	0.0389267	0.0005866	0.0000000	0.0000000
17	TOTAL	385,449	332,790	27,193	15,039	279	10	2
18	%	1.000000	0.8633827	0.0705489	0.0390168	0.0007239	0.0000259	0.0000052

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GULF POWER COMPANY  
 12 MONTHS ENDING MAY 31, 2003  
 12/13 DEMAND ALLOCATION WITH MDS METHODOLOGY  
 SCHEDULE 5.0 - LINE ALLOCATORS AND PERCENTAGES

LINE NO. (1)	DESCRIPTION (2)	RATE OS-III (10)	RATE OS-III (11)	RATE OS-IV (12)	TOTAL RETAIL SERVICE (13)	WHOLESALE (14)	UNIT POWER SALES (15)
1	ENERGY - LEVEL 1	102,367	31,542	4,419	10,951,157	374,694	0
2	%	0.0090383	0.0027850	0.0003902	0.9669169	0.0330831	0.0000000
3	MWH SALES	95,614	29,462	4,127	10,282,885	359,175	0
4	%	0.0089845	0.0027684	0.0003678	0.9662495	0.0337505	0.0000000
CP DEMAND							
-----							
5	LEVELS 1 & 2	1,296	3,277	56	1,842,336	68,331	0
6	%	0.0006783	0.0017151	0.0000293	0.9642371	0.0357629	0.0000000
7	LEVEL 3	1,260	3,186	54	1,653,173	0	0
8	%	0.0007622	0.0019272	0.0000327	1.0000000	0.0000000	0.0000000
NCP DEMAND							
-----							
9	LEVEL 4	24,691	3,603	3,572	2,160,571	0	0
10	%	0.0114280	0.0016676	0.0016533	1.0000000	0.0000000	0.0000000
11	LEVEL 5	24,298	3,546	3,385	1,984,235	0	0
12	%	0.0122455	0.0017871	0.0017059	1.0000000	0.0000000	0.0000000
AVERAGE NO. OF CUSTOMERS							
-----							
13	LEVEL 4 and BELOW	5,854	4,038	242	385,424	0	0
14	%	0.0151885	0.0104768	0.0006279	1.0000000	0.0000000	0.0000000
15	LEVEL 5	5,854	4,038	241	385,340	0	0
16	%	0.0151918	0.0104791	0.0006254	1.0000000	0.0000000	0.0000000
17	TOTAL	5,854	4,038	242	385,447	2	0
18	%	0.0151875	0.0104761	0.0006278	0.9999948	0.0000052	0.0000000

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GULF POWER COMPANY  
 12 MONTHS ENDING MAY 31, 2003  
 12/13 DEMAND ALLOCATION WITH MDS METHODOLOGY  
 SCHEDULE 5.0 - LINE ALLOCATORS AND PERCENTAGES

LINE NO. (1)	DESCRIPTION (2)	TOTAL ELECTRIC SYSTEM (3)	RATES RS/RST/RSVP (4)	RATES GS/GST (5)	RATES GSD/GSDT (6)	RATES LP/LPT (7)	MAJOR ACCOUNTS (8)	RATE CSA # 1 & 2 (9)
SALARIES AND WAGES								
19	PRODUCTION	22,736	11,972	776	4,471	3,456	623	552
20	RETAIL JURISDICTION							
20	12/13 DEMAND RELATED		11,191	729	4,098	3,146	529	493
21	1/13 ENERGY RELATED		781	47	373	310	94	59
22	%	1.000000	0.5265658	0.0341309	0.1966485	0.1520056	0.0274015	0.0242787
23	TRANSMISSION	2,052	1,097	72	402	306	51	48
24	%	1.000000	0.5346004	0.0350877	0.1959064	0.1491228	0.0248538	0.0233918
DISTRIBUTION								
25	DEMAND	5,109	3,053	203	1,134	474	120	40
26	CUSTOMER	7,055	5,284	394	403	14	2	1
27	TOTAL DISTRIBUTION	12,164	8,337	597	1,537	488	122	41
28	%	1.000000	0.6853831	0.0490793	0.1263565	0.0401184	0.0100296	0.0033706
29	CUSTOMER ACCOUNTS	7,832	6,739	529	371	6	2	2
30	%	1.000000	0.8604443	0.0675434	0.0473698	0.0007661	0.0002554	0.0002554
CUSTOMER ASSISTANCE								
31	CUSTOMER	6,640	4,568	1,028	888	137	15	4
32	ENERGY	0	0	0	0	0	0	0
33	TOTAL CUSTOMER ASST.	6,640	4,568	1,028	888	137	15	4
34	%	1.000000	0.6879518	0.1548193	0.1337349	0.0206325	0.0022590	0.0006024
SUBTOTAL SALARIES & WAGES								
35	DEMAND	28,211	15,341	1,004	5,634	3,926	700	581
36	CUSTOMER	21,527	16,591	1,951	1,662	157	19	7
37	ENERGY	1,686	781	47	373	310	94	59
38	SUBTOTAL SALARIES & WAGES	51,424	32,713	3,002	7,669	4,393	813	647
39	%	1.000000	0.6361427	0.0583774	0.1491327	0.0854270	0.0158097	0.0125817
40	ADMINISTRATIVE & GENERAL	10,428	6,634	609	1,555	891	165	131
41	%	1.015823	0.6361718	0.0584005	0.1491178	0.0854430	0.0158228	0.0125623
42	TOTAL SALARIES & WAGES	61,852	39,347	3,611	9,224	5,284	978	778
43	%	1.015812	0.6361476	0.0583813	0.1491302	0.0854297	0.0158119	0.0125784

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GULF POWER COMPANY  
 12 MONTHS ENDING MAY 31, 2003  
 12/13 DEMAND ALLOCATION WITH MDS METHODOLOGY  
 SCHEDULE 5.0 - LINE ALLOCATORS AND PERCENTAGES

LINE NO. (1)	DESCRIPTION (2)	RATE OS-I/II (10)	RATE OS-III (11)	RATE OS-IV (12)	TOTAL RETAIL SERVICE (13)	WHOLESALE (14)	UNIT POWER SALES (15)
<b>SALARIES AND WAGES</b>							
19	PRODUCTION RETAIL JURISDICTION	30	41	2	21,923	813	0
20	12/13 DEMAND RELATED	14	36	1	20,237		
21	1/13 ENERGY RELATED	16	5	1	1,686		
22	%	0.0013195	0.0018033	0.0000880	0.9642417	0.0357582	0.0000000
23	TRANSMISSION	1	4	0	1,981	71	0
24	%	0.0004873	0.0019493	0.0000000	0.9653995	0.034600	0.0000000
<b>DISTRIBUTION</b>							
25	DEMAND	42	10	6	5,082	27	0
26	CUSTOMER	908	47	2	7,055	0	0
27	TOTAL DISTRIBUTION	950	57	8	12,137	27	0
28	%	0.0780993	0.0046860	0.0006577	0.9977803	0.0022197	0.0000000
29	CUSTOMER ACCOUNTS	104	72	5	7,830	2	0
30	%	0.0132789	0.0091931	0.0006384	0.9997448	0.0002554	0.0000000
<b>CUSTOMER ASSISTANCE</b>							
31	CUSTOMER	0	0	0	6,640	0	0
32	ENERGY	0	0	0	0	0	0
33	TOTAL CUSTOMER ASST.	0	0	0	6,640	0	0
34	%	0.0000000	0.0000000	0.0000000	1.0000000	0.0000000	0.0000000
<b>SUBTOTAL SALARIES &amp; WAGES</b>							
35	DEMAND	57	50	7	27,300	911	0
36	CUSTOMER	1,012	119	7	21,525	2	0
37	ENERGY	16	5	1	1,686	0	0
38	SUBTOTAL SALARIES & WAGES	1,085	174	15	50,511	913	0
39	%	0.0210991	0.0033836	0.0002917	0.9822456	0.0177544	0.0000000
40	ADMINISTRATIVE & GENERAL	220	35	3	10,243	185	0
41	%	0.0210970	0.0033563	0.0002877	0.9980819	0.0177407	0.0000000
42	TOTAL SALARIES & WAGES	1,305	209	18	60,754	1,098	0
43	%	0.0210988	0.0033790	0.0002910	0.9980599	0.0177520	0.0000000

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GULF POWER COMPANY  
12 MONTHS ENDED MAY 31, 2003  
12/13 DEMAND ALLOCATION  
ANALYSIS OF LINE ALLOCATORS AND PERCENTAGES

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



ATTACHMENT B:

COST OF SERVICE STUDY

METHOD APPROVED IN GULF'S LAST RATE CASE

GULF POWER COMPANY  
 12 MONTHS ENDING MAY 31, 2003  
 12/13 DEMAND ALLOCATION  
 SCHEDULE 1.00 - PRESENT RATE SUMMARY  
 (\$000'S)

LINE NO. (1)	DESCRIPTION (2)	TOTAL ELECTRIC SYSTEM (3)	RATES RS/RST/RSVP (4)	RATES GS/GST (5)	RATES GSD/GSDT (6)	RATES LP/LPT (7)	MAJOR ACCOUNTS (8)	RATE CSA # 1 & 2 (9)
INVESTMENT								
1	ELECTRIC GROSS PLANT	2,204,286	1,118,963	77,737	387,681	242,030	47,900	33,402
2	ACCUMULATED DEPRECIATION	955,443	486,655	33,737	167,941	107,624	20,951	15,169
3	NET PLANT	1,248,843	632,308	44,000	219,740	134,406	26,949	18,233
4	MATERIALS AND SUPPLIES	74,590	34,071	2,133	14,641	11,301	3,011	1,941
5	OTHER WORKING CAPITAL	(4,730)	(916)	(296)	486	(2)	72	(78)
6	CONST. WORK IN PROGRESS	0	0	0	0	0	0	0
7	WORK NOT BEARING INTEREST	16,736	8,797	580	3,200	2,287	421	347
8	PLANT HELD FOR FUTURE USE	3,164	1,728	122	601	435	80	67
9	UNAMORT. PLANT ACQ. ADJUST.	4,861	0	0	0	0	0	0
10	UNAMORTIZED NUCLEAR SITE	0	0	0	0	0	0	0
11	INJURIES AND DAMAGES RESERVE	(938)	(564)	(51)	(150)	(84)	(14)	(12)
12	TOTAL ELECTRIC INVESTMENT	1,342,526	675,424	46,488	236,518	148,343	30,519	20,498
REVENUES								
13	REVENUE FROM SALES	357,097	198,336	17,930	68,733	42,337	10,861	3,599
14	OTHER OPERATING REVENUES	33,019	20,265	1,425	5,768	3,532	807	356
15	REVENUE-NONASSOCIATED SALES	29,730	3,519	211	1,672	1,389	418	263
16	ADJUSTMENTS TO REVENUE	(18,934)	(10,688)	(966)	(3,704)	(2,282)	(586)	(194)
17	TOTAL ADJUSTED REVENUE	400,912	211,432	18,600	72,469	44,976	11,500	4,024
EXPENSE								
18	OPERATIONS & MAINTENANCE	193,571	108,767	9,005	32,695	20,056	4,370	2,953
19	DEPRECIATION	83,916	44,128	3,080	15,266	9,675	1,901	1,353
20	AMORT. OF INV. TAX CREDIT	(1,831)	(831)	(58)	(288)	(182)	(36)	(26)
21	OTHER AMORTIZATION	0	0	0	0	0	0	0
22	REAL & PERSONAL PROP. TAX	21,364	11,486	794	4,017	2,593	505	368
23	PAYROLL TAX	5,191	3,126	276	827	465	89	63
24	REVENUE TAX	11,372	6,418	580	2,225	1,371	352	117
25	OTHER TAXES	18,788	10,609	957	3,671	2,264	578	195
26	ADJUSTMENT TO OTHER TAXES	(18,446)	(10,412)	(941)	(3,609)	(2,223)	(571)	(189)
27	EXPENSES EXCL. INC. TAX	313,925	173,291	13,693	54,804	34,019	7,188	4,834

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GULF POWER COMPANY  
 12 MONTHS ENDING MAY 31, 2003  
 12/13 DEMAND ALLOCATION  
 SCHEDULE 1.00 - PRESENT RATE SUMMARY  
 (\$'000'S)

LINE NO. (1)	DESCRIPTION (2)	RATE OS-I/II (10)	RATE OS-III (11)	RATE OS-IV (12)	TOTAL RETAIL SERVICE (13)	WHOLESALE (14)	UNIT POWER SALES (15)
INVESTMENT							
1	ELECTRIC GROSS PLANT	53,846	4,064	869	1,966,492	48,521	189,273
2	ACCUMULATED DEPRECIATION	19,882	1,801	339	854,099	22,137	79,207
3	NET PLANT	33,964	2,263	530	1,112,393	26,384	110,066
4	MATERIALS AND SUPPLIES	962	167	28	68,255	2,282	4,053
5	OTHER WORKING CAPITAL	579	(10)	7	(158)	(125)	(4,447)
6	CONST. WORK IN PROGRESS	0	0	0	0	0	0
7	WORK NOT BEARING INTEREST	186	29	3	15,850	511	375
8	PLANT HELD FOR FUTURE USE	25	7	0	3,065	99	0
9	UNAMORT. PLANT ACQ. ADJUST.	0	0	0	0	0	4,861
10	UNAMORTIZED NUCLEAR SITE	0	0	0	0	0	0
11	INJURIES AND DAMAGES RESERVE	(19)	(2)	0	(896)	(16)	(26)
12	TOTAL ELECTRIC INVESTMENT	35,697	2,454	568	1,198,509	29,135	114,882
REVENUES							
13	REVENUE FROM SALES	8,239	1,112	183	351,330	5,767	0
14	OTHER OPERATING REVENUES	504	79	14	32,750	269	0
15	REVENUE-NONASSOCIATED SALES	71	22	3	7,568	259	21,903
16	ADJUSTMENTS TO REVENUE	(444)	(60)	(10)	(18,934)	(0)	0
17	TOTAL ADJUSTED REVENUE	8,370	1,153	190	372,714	6,295	21,903
EXPENSE							
18	OPERATIONS & MAINTENANCE	4,015	487	71	182,419	3,935	7,217
19	DEPRECIATION	1,972	159	30	77,564	1,966	4,386
20	AMORT. OF INV. TAX CREDIT	(37)	(3)	(1)	(1,462)	(37)	(332)
21	OTHER AMORTIZATION	0	0	0	0	0	0
22	REAL & PERSONAL PROP. TAX	481	42	7	20,293	536	535
23	PAYROLL TAX	110	13	2	4,971	90	130
24	REVENUE TAX	267	36	6	11,372	0	0
25	OTHER TAXES	437	58	10	18,779	9	0
26	ADJUSTMENT TO OTHER TAXES	(433)	(58)	(10)	(18,446)	0	0
27	EXPENSES EXCL. INC. TAX	6,812	734	115	295,490	6,499	11,936

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GULF POWER COMPANY  
 12 MONTHS ENDING MAY 31, 2003  
 12/13 DEMAND ALLOCATION  
 SCHEDULE 1.00 - PRESENT RATE SUMMARY  
 (\$000'S)

LINE NO. (1)	DESCRIPTION (2)	TOTAL ELECTRIC SYSTEM (3)	RATES RS/RST/RSVP (4)	RATES GS/GST (5)	RATES GSD/GSDT (6)	RATES LP/LPT (7)	MAJOR ACCOUNTS (8)	RATE CSA # 1 & 2 (9)
28	OPERATING INCOME	86,987	38,141	4,907	17,665	10,957	4,312	(810)
29	STATE & FEDERAL INCOME TAX	13,900	4,779	1,209	3,307	2,045	1,215	(614)
30	INTEREST SYNCHRONIZATION	3,705	2,073	143	733	456	94	63
31	TOTAL INCOME TAXES	17,605	6,852	1,352	4,040	2,501	1,309	(551)
32	NET OPERATING INCOME	69,382	31,289	3,555	13,625	8,456	3,003	(259)
33	RATE OF RETURN	5.17%	4.63%	7.65%	5.71%	5.70%	9.84%	-1.26%

GULF POWER COMPANY  
 12 MONTHS ENDING MAY 31, 2003  
 12/13 DEMAND ALLOCATION  
 SCHEDULE 1.00 - PRESENT RATE SUMMARY  
 (\$000'S)

LINE NO. (1)	DESCRIPTION (2)	RATE OS-I / II (10)	RATE OS-III (11)	RATE OS-IV (12)	TOTAL RETAIL SERVICE (13)	WHOLESALE (14)	UNIT POWER SALES (15)
28	OPERATING INCOME	1,558	419	75	77,224	(204)	9,967
29	STATE & FEDERAL INCOME TAX	76	126	21	12,164	(507)	2,243
30	INTEREST SYNCHRONIZATION	110	8	2	3,682	23	0
31	TOTAL INCOME TAXES	186	134	23	15,846	(484)	2,243
32	NET OPERATING INCOME	1,372	285	52	61,378	280	7,724
33	RATE OF RETURN	3.84%	11.61%	9.15%	5.12%	0.96%	6.72%

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GULF POWER COMPANY  
12 MONTHS ENDED MAY 31, 2003  
12/13 DEMAND ALLOCATION  
PRESENT RATE SUMMARY

<u>Line No.</u>	<u>Ftnt Label</u>	<u>Description</u>
1	(A)	From "Analysis of Gross Plant"
2	(B)	From "Analysis of Accumulated Depreciation Reserve"
4	(C)	From "Analysis of Materials and Supplies"
5	(D)	From "Analysis of Other Working Capital"
6	(E)	From "Analysis of Other Rate Base Items"
7	(E)	
8	(E)	
9	(E)	
10	(E)	
11	(E)	
13	(F)	From "Analysis of Revenues"
14	(F)	
15	(F)	
16	(F)	
18	(G)	From "Analysis of Operations and Maintenance Expense"
19	(H)	From "Analysis of Depreciation Expense"
20	(I)	Allocated per Depreciation Expense; UPS directly assigned
21	(J)	Allocated per Total Production Gross Plant excluding UPS
22	(K)	From "Analysis of Taxes Other Than Income Taxes"
23	(K)	
24	(K)	
25	(K)	
26	(K)	
29	(L)	Income Taxes allocated per formula $t = Rc - KI$ : where $t$ = Total Income Taxes, $R$ = Operating Income, $c$ = Combined Effective Tax Rate of 0.38575, $I$ = Total Electric Investment, and $K$ = Income Tax Deduction factor of 0.0147057783; UPS directly assigned.
30	(M)	Retail portion allocated per Retail Rate Base; Total All Other and UPS directly assigned.

GULF POWER COMPANY  
 12 MONTHS ENDING MAY 31, 2003  
 12/13 DEMAND ALLOCATION  
 SCHEDULE 1.10 - PROPOSED RATE SUMMARY  
 (\$000'S)

LINE NO. (1)	DESCRIPTION (2)	TOTAL ELECTRIC SYSTEM (3)	RATES RS/RST/RSVP (4)	RATES GS/GST (5)	RATES GSD/GSDT (6)	RATES LP/LPT (7)	MAJOR ACCOUNTS (8)	RATE CSA # 1 & 2 (9)
1	TOTAL ELECTRIC INVESTMENT	1,342,526	675,424	46,488	238,518	148,343	30,519	20,498
REVENUE								
2	PRESENT REVENUE	400,912	211,432	18,600	72,469	44,976	11,500	4,024
3	PROPOSED REVENUE	70,559	55,858	2,776	6,015	3,485	0	0
4	TOTAL REVENUE	471,471	267,290	21,376	78,484	48,461	11,500	4,024
EXPENSE								
5	PRESENT OPERATING EXPENSES	313,925	173,291	13,693	54,804	34,019	7,188	4,834
6	PROPOSED EXPENSE INCREASE	1,901	1,501	74	164	95	0	0
7	TOTAL EXPENSES	315,826	174,792	13,767	54,968	34,114	7,188	4,834
8	OPERATING INCOME	155,645	92,498	7,609	23,516	14,347	4,312	(810)
INCOME TAXES								
9	PRESENT INCOME TAXES	17,605	6,852	1,352	4,040	2,501	1,309	(551)
10	PROPOSED INC. TAX INCREASE	26,485	20,968	1,042	2,257	1,308	0	0
11	TOTAL INCOME TAXES	44,090	27,820	2,394	6,297	3,809	1,309	(551)
12	NET OPERATING INCOME	111,555	64,678	5,215	17,219	10,538	3,003	(259)
13	RATE OF RETURN	8.31%	9.58%	11.22%	7.22%	7.10%	9.84%	-1.26%

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GULF POWER COMPANY  
 12 MONTHS ENDING MAY 31, 2003  
 12/13 DEMAND ALLOCATION  
 SCHEDULE 1.10 - PROPOSED RATE SUMMARY  
 (\$000'S)

LINE NO. (1)	DESCRIPTION (2)	RATE OS-I / II (10)	RATE OS-III (11)	RATE OS-IV (12)	TOTAL RETAIL SERVICE (13)	WHOLESALE (14)	UNIT POWER SALES (15)
1	TOTAL ELECTRIC INVESTMENT	35,697	2,454	568	1,198,509	29,135	114,882
REVENUE							
2	PRESENT REVENUE	8,370	1,153	190	372,714	6,295	21,903
3	PROPOSED REVENUE	2,223	202	0	70,559	0	0
4	TOTAL REVENUE	10,593	1,355	190	443,273	6,295	21,903
EXPENSE							
5	PRESENT OPERATING EXPENSES	6,812	734	115	295,490	6,499	11,936
6	PROPOSED EXPENSE INCREASE	61	6	0	1,901	0	0
7	TOTAL EXPENSES	6,873	740	115	297,391	6,499	11,936
8	OPERATING INCOME	3,720	615	75	145,882	(204)	9,967
INCOME TAXES							
9	PRESENT INCOME TAXES	186	134	23	15,846	(484)	2,243
10	PROPOSED INC. TAX INCREASE	834	76	0	26,485	0	0
11	TOTAL INCOME TAXES	1,020	210	23	42,331	(484)	2,243
12	NET OPERATING INCOME	2,700	405	52	103,551	280	7,724
13	RATE OF RETURN	7.56%	16.50%	9.15%	8.64%	0.96%	6.72%

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GULF POWER COMPANY  
12 MONTHS ENDED MAY 31, 2003  
12/13 DEMAND ALLOCATION  
PROPOSED RATE SUMMARY

<u>Line</u> <u>No.</u>	<u>Fint</u> <u>Label</u>	<u>Description</u>
1	(A)	From "Present Rate Summary"
2	(A)	
3	(B)	Provided by Rates & Regulatory Matters, Gulf Power Company.
5	(A)	
6	(C)	Calculated by multiplying Proposed Revenues times the appropriate Revenue Tax Factors.
8	(D)	Operating Income equals Total Revenue minus Total Expenses.
9	(A)	
10	(E)	Proposed Income Tax Increase calculated by multiplying Proposed Revenue minus Proposed Expense Increase times Effective Tax Rate of 0.38575.
12	(F)	Net Operating Income equals Operating Income less Total Income Taxes.
13	(G)	Rate of Return equals Net Operating Income Divided by Total Electric Investment.

GULF POWER COMPANY  
 12 MONTHS ENDING MAY 31, 2003  
 12/13 DEMAND ALLOCATION  
 SCHEDULE 2.10 - ANALYSIS OF GROSS PLANT  
 (\$000'S)

LINE NO. (1)	DESCRIPTION (2)	TOTAL ELECTRIC SYSTEM (3)	RATES RS/RST/RSVP (4)	RATES GS/GST (5)	RATES GSD/GSDT (6)	RATES LP/LPT (7)	MAJOR ACCOUNTS (8)	RATE CSA # 1 & 2 (9)
1	TOTAL PRODUCTION PLANT	1,143,249	506,396	32,809	189,010	146,090	26,295	23,331
	RETAIL JURISDICTION							
2	DEMAND		473,232	30,821	173,258	133,003	22,356	20,856
3	ENERGY		33,164	1,968	15,752	13,087	3,939	2,475
	TRANSMISSION PLANT							
	350-LAND & LAND RIGHTS							
	SUBSTATIONS							
4	LEVEL 2 COMMON	874	466	30	171	131	22	21
5	LEVEL 3 COMMON	667	399	26	146	70	6	18
6	TOTAL SUBSTATION LAND LINES	1,541	865	56	317	201	28	39
7	LEVEL 2 COMMON	11,166	5,954	388	2,180	1,674	281	262
8	TOTAL ACCOUNT 350	12,707	6,819	444	2,497	1,875	309	301
	352-STRUCTURES							
9	LEVEL 2 COMMON	4,002	2,022	132	740	568	95	89
10	LEVEL 3 COMMON	159	96	6	35	17	1	4
11	TOTAL ACCOUNT 352	4,161	2,118	138	775	585	96	93
	353-STATION EQUIPMENT							
12	LEVEL 2 CUSTOMER SUB	124	0	0	0	124	0	0
13	LEVEL 2 COMMON	67,875	34,137	2,223	12,497	9,594	1,612	1,504
14	LEVEL 3 COMMON	5,136	3,077	200	1,127	536	46	136
15	TOTAL ACCOUNT 353	73,135	37,214	2,423	13,624	10,254	1,658	1,640
	354-TOWERS AND FIXTURES							
16	LEVEL 2 COMMON	28,446	15,169	988	5,554	4,263	717	669
	355-POLES AND FIXTURES							
17	LEVEL 2 COMMON	51,732	27,586	1,797	10,100	7,753	1,304	1,216
	356-OVERHEAD CONDUCTORS							
18	LEVEL 2 COMMON	53,121	28,328	1,845	10,371	7,962	1,338	1,248

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GULF POWER COMPANY  
 12 MONTHS ENDING MAY 31, 2003  
 12/13 DEMAND ALLOCATION  
 SCHEDULE 2.10 - ANALYSIS OF GROSS PLANT  
 (\$000'S)

LINE NO. (1)	DESCRIPTION (2)	RATE OS-I/II (10)	RATE OS-IV (11)	RATE OS-IV (12)	TOTAL RETAIL SERVICE (13)	WHOLESALE (14)	UNIT POWER SALES (15)
1	TOTAL PRODUCTION PLANT	1,269	1,727	55	926,982	34,382	181,885
	RETAIL JURISDICTION						
2	DEMAND	602	1,522	26	855,676		
3	ENERGY	667	205	29	71,306		
	TRANSMISSION PLANT						
	350-LAND & LAND RIGHTS SUBSTATIONS						
4	LEVEL 2 COMMON	1	1	0	843	31	0
5	LEVEL 3 COMMON	1	1	0	667	0	0
6	TOTAL SUBSTATION LAND LINES	2	2	0	1,510	31	0
7	LEVEL 2 COMMON	8	19	0	10,766	400	0
8	TOTAL ACCOUNT 350	10	21	0	12,276	431	0
	352-STRUCTURES						
9	LEVEL 2 COMMON	3	7	0	3,656	136	210
10	LEVEL 3 COMMON	0	0	0	159	0	0
11	TOTAL ACCOUNT 352	3	7	0	3,815	136	210
	353-STATION EQUIPMENT						
12	LEVEL 2 CUSTOMER SUB	0	0	0	124	0	0
13	LEVEL 2 COMMON	43	110	2	61,722	2,289	3,864
14	LEVEL 3 COMMON	4	10	0	5,136	0	0
15	TOTAL ACCOUNT 353	47	120	2	66,982	2,289	3,864
	354-TOWERS AND FIXTURES						
16	LEVEL 2 COMMON	19	49	1	27,429	1,017	0
	355-POLES AND FIXTURES						
17	LEVEL 2 COMMON	35	89	2	49,882	1,850	0
	356-OVERHEAD CONDUCTORS						
18	LEVEL 2 COMMON	36	91	2	51,221	1,900	0

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GULF POWER COMPANY  
 12 MONTHS ENDING MAY 31, 2003  
 12/13 DEMAND ALLOCATION  
 SCHEDULE 2.10 - ANALYSIS OF GROSS PLANT  
 (\$000'S)

LINE NO. (1)	DESCRIPTION (2)	TOTAL ELECTRIC SYSTEM (3)	RATES RS/RST/RSVP (4)	RATES GS/GST (5)	RATES GSD/GSDT (6)	RATES LP/LPT (7)	MAJOR ACCOUNTS (8)	RATE CSA # 1 & 2 (9)
19	358-UNDERGROUND CONDUCTORS LEVEL 2 COMMON	13,612	7,260	473	2,658	2,040	342	320
20	359-ROADS AND TRAILS LEVEL 2 COMMON	55	30	2	11	8	1	1
21	TOTAL TRANS. PLANT	236,969	124,524	8,110	45,590	34,740	5,765	5,488
DISTRIBUTION PLANT								
22	360-SUBSTATION LAND LEVEL 2 CUST. SUB	5	0	0	0	0	0	0
23	LEVEL 3 CUST. SUB	64	0	0	0	11	0	0
24	LEVEL 3 COMMON	1,388	830	54	305	145	13	37
25	LEVEL 4 COMMON	54	32	2	12	5	2	0
26	LEVEL 5 CUST. SUB	0	0	0	0	0	0	0
27	LEVEL 5 COMMON	0	(0)	0	0	0	0	0
28	TOTAL ACCOUNT 360	1,511	862	56	317	161	15	37
29	361-STRUCTURES LEVEL 2 CUST. SUB	131	0	0	0	0	103	0
30	LEVEL 3 CUST. SUB	1,445	0	0	0	449	530	0
31	LEVEL 3 COMMON	8,369	5,016	327	1,836	873	74	221
32	LEVEL 4 CUST. SUB	0	0	0	0	0	0	0
33	LEVEL 4 COMMON	98	59	4	22	9	3	0
34	TOTAL ACCOUNT 361	10,043	5,075	331	1,858	1,331	710	221
35	362-STATION EQUIPMENT LEVEL 2 CUST. SUB	861	0	0	0	0	649	0
36	LEVEL 2 COMMON	0	(0)	0	0	0	0	0
37	LEVEL 3 CUST. SUB	11,473	0	0	0	3,852	4,561	0
38	LEVEL 3 COMMON	104,433	62,586	4,076	22,913	10,892	924	2,758
39	LEVEL 4 CUST. SUB	0	0	0	0	0	0	0
40	LEVEL 4 COMMON	834	500	34	187	77	24	0
41	LEVEL 5 CUST. SUB	0	0	0	0	0	0	0
42	TOTAL ACCOUNT 362	117,601	63,086	4,110	23,100	14,821	6,158	2,758

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GULF POWER COMPANY  
 12 MONTHS ENDING MAY 31, 2003  
 12/13 DEMAND ALLOCATION  
 SCHEDULE 2.10 - ANALYSIS OF GROSS PLANT  
 (\$000'S)

LINE NO. (1)	DESCRIPTION (2)	RATE OS-I / II (10)	RATE OS-III (11)	RATE OS-IV (12)	TOTAL RETAIL SERVICE (13)	WHOLESALE (14)	UNIT POWER SALES (15)
358-UNDERGROUND CONDUCTORS							
19	LEVEL 2 COMMON	9	23	0	13,125	487	0
359-ROADS AND TRAILS							
20	LEVEL 2 COMMON	0	0	0	53	2	0
21	TOTAL TRANS. PLANT	159	400	7	224,783	8,112	4,074
DISTRIBUTION PLANT							
-----							
360-SUBSTATION LAND							
22	LEVEL 2 CUST. SUB	0	0	0	0	5	0
23	LEVEL 3 CUST. SUB	0	0	0	11	53	0
24	LEVEL 3 COMMON	1	3	0	1,388	0	0
25	LEVEL 4 COMMON	1	0	0	54	0	0
26	LEVEL 5 CUST. SUB	0	0	0	0	0	0
27	LEVEL 5 COMMON	0	0	0	0	0	0
28	TOTAL ACCOUNT 360	2	3	0	1,453	58	0
361-STRUCTURES							
29	LEVEL 2 CUST. SUB	0	0	0	103	28	0
30	LEVEL 3 CUST. SUB	0	0	0	979	466	0
31	LEVEL 3 COMMON	6	16	0	8,369	0	0
33	LEVEL 4 CUST. SUB	0	0	0	0	0	0
32	LEVEL 4 COMMON	1	0	0	98	0	0
34	TOTAL ACCOUNT 361	7	16	0	9,549	494	0
362-STATION EQUIPMENT							
35	LEVEL 2 CUST. SUB	0	0	0	649	212	0
36	LEVEL 2 COMMON	0	0	0	0	0	0
37	LEVEL 3 CUST. SUB	0	0	0	8,413	3,060	0
38	LEVEL 3 COMMON	80	201	3	104,433	0	0
39	LEVEL 4 CUST. SUB	0	0	0	0	0	0
40	LEVEL 4 COMMON	10	1	1	834	0	0
41	LEVEL 5 CUST. SUB	0	0	0	0	0	0
42	TOTAL ACCOUNT 362	90	202	4	114,329	3,272	0

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GULF POWER COMPANY  
 12 MONTHS ENDING MAY 31, 2003  
 12/13 DEMAND ALLOCATION  
 SCHEDULE 2.10 - ANALYSIS OF GROSS PLANT  
 (\$000'S)

LINE NO. (1)	DESCRIPTION (2)	TOTAL ELECTRIC SYSTEM (3)	RATES RS/RST/RSVP (4)	RATES GS/GST (5)	RATES GSD/GSDT (6)	RATES LP/LPT (7)	MAJOR ACCOUNTS (8)	RATE CSA # 1 & 2 (9)
	364-POLES AND FIXTURES							
43	LEVEL 4 COMMON	94,078	56,387	3,814	21,124	8,704	2,661	0
44	LEVEL 4 CUSTOMER	0	0	0	0	0	0	0
45	TOTAL ACCOUNT 364	94,078	56,387	3,814	21,124	8,704	2,661	0
	365-OVERHEAD CONDUCTORS							
46	LEVEL 4 COMMON	75,298	45,131	3,053	16,907	6,966	2,130	0
47	LEVEL 4 CUSTOMER	0	0	0	0	0	0	0
48	LEVEL 5 COMMON	27,414	17,606	1,191	6,530	1,655	0	0
49	LEVEL 5 CUSTOMER	0	0	0	0	0	0	0
50	TOTAL ACCOUNT 365	102,712	62,737	4,244	23,437	8,621	2,130	0
	366-UNDERGROUND CONDUIT							
51	LEVEL 4 COMMON	760	456	31	171	70	21	0
52	LEVEL 4 CUSTOMER	0	0	0	0	0	0	0
53	LEVEL 5 COMMON	451	289	20	107	27	0	0
54	LEVEL 5 CUSTOMER	0	0	0	0	0	0	0
55	TOTAL ACCOUNT 366	1,211	745	51	278	97	21	0
	367-UNDERGROUND COND. & DEV.							
56	LEVEL 4 COMMON	45,069	27,013	1,827	10,119	4,170	1,275	0
57	LEVEL 4 CUSTOMER	0	0	0	0	0	0	0
58	LEVEL 5 COMMON	23,279	14,950	1,011	5,545	1,406	0	0
59	LEVEL 5 CUSTOMER	0	0	0	0	0	0	0
60	TOTAL ACCOUNT 367	68,348	41,963	2,838	15,664	5,576	1,275	0
	368-LINE TRANSFORMERS							
61	LEVEL 4 COMMON	22,496	13,484	912	5,051	2,081	636	0
62	LEVEL 4 CUSTOMER	0	0	0	0	0	0	0
63	LEVEL 5 COMMON	133,402	85,677	5,794	31,777	8,054	0	0
64	LEVEL 5 CUSTOMER	0	0	0	0	0	0	0
65	TOTAL ACCOUNT 368	155,898	99,161	6,706	36,828	10,135	636	0
	369-SERVICES							
66	HOUSE POWER BOXES	5,082	5,082	0	0	0	0	0
67	OTHER SERVICES	61,701	54,108	4,421	2,439	37	0	0
68	TOTAL ACCOUNT 369	66,783	59,190	4,421	2,439	37	0	0

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GULF POWER COMPANY  
 12 MONTHS ENDING MAY 31, 2003  
 12/13 DEMAND ALLOCATION  
 SCHEDULE 2.10 - ANALYSIS OF GROSS PLANT  
 (\$000'S)

LINE NO. (1)	DESCRIPTION (2)	RATE OS-I/II (10)	RATE OS-III (11)	RATE OS-IV (12)	TOTAL RETAIL SERVICE (13)	WHOLESALE (14)	UNIT POWER SALES (15)
<b>364-POLES AND FIXTURES</b>							
43	LEVEL 4 COMMON	1,075	157	156	94,078	0	0
44	LEVEL 4 CUSTOMER	0	0	0	0	0	0
45	TOTAL ACCOUNT 364	1,075	157	156	94,078	0	0
<b>365-OVERHEAD CONDUCTORS</b>							
46	LEVEL 4 COMMON	861	126	124	75,298	0	0
47	LEVEL 4 CUSTOMER	0	0	0	0	0	0
48	LEVEL 5 COMMON	336	49	47	27,414	0	0
49	LEVEL 5 CUSTOMER	0	0	0	0	0	0
50	TOTAL ACCOUNT 365	1,197	175	171	102,712	0	0
<b>366-UNDERGROUND CONDUIT</b>							
51	LEVEL 4 COMMON	9	1	1	760	0	0
52	LEVEL 4 CUSTOMER	0	0	0	0	0	0
53	LEVEL 5 COMMON	6	1	1	451	0	0
54	LEVEL 5 CUSTOMER	0	0	0	0	0	0
55	TOTAL ACCOUNT 366	15	2	2	1,211	0	0
<b>367-UNDERGROUND COND. &amp; DEV.</b>							
56	LEVEL 4 COMMON	515	75	75	45,069	0	0
57	LEVEL 4 CUSTOMER	0	0	0	0	0	0
58	LEVEL 5 COMMON	285	42	40	23,279	0	0
59	LEVEL 5 CUSTOMER	0	0	0	0	0	0
60	TOTAL ACCOUNT 367	800	117	115	68,348	0	0
<b>368-LINE TRANSFORMERS</b>							
61	LEVEL 4 COMMON	257	38	37	22,496	0	0
62	LEVEL 4 CUSTOMER	0	0	0	0	0	0
62	LEVEL 5 COMMON	1,634	238	228	133,402	0	0
63	LEVEL 5 CUSTOMER	0	0	0	0	0	0
64	TOTAL ACCOUNT 368	1,891	276	265	155,898	0	0
<b>369-SERVICES</b>							
65	HOUSE POWER BOXES	0	0	0	5,082	0	0
66	OTHER SERVICES	0	657	39	61,701	0	0
67	TOTAL ACCOUNT 369	0	657	39	66,783	0	0

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GULF POWER COMPANY  
 12 MONTHS ENDING MAY 31, 2003  
 12/13 DEMAND ALLOCATION  
 SCHEDULE 2.10 - ANALYSIS OF GROSS PLANT  
 (\$000'S)

LINE NO. (1)	DESCRIPTION (2)	TOTAL ELECTRIC SYSTEM (3)	RATES RS/RST/RSVP (4)	RATES GS/GST (5)	RATES GSD/GSDT (6)	RATES LP/LPT (7)	MAJOR ACCOUNTS (8)	RATE CSA # 1 & 2 (9)
69	370-METERS	34,959	23,127	3,356	7,894	429	99	22
70	373-STREET LIGHTING	44,783	0	0	0	0	0	0
71	TOTAL DIST. PLANT	697,927	412,333	29,327	132,939	49,912	13,705	3,038
72	DEMAND	551,402	330,016	22,150	122,606	49,446	13,606	3,016
73	CUSTOMER	146,525	82,317	7,777	10,333	466	99	22
GENERAL PLANT								
74	ELECTRIC	126,141	75,710	6,891	20,142	11,288	2,135	1,545
75	DEMAND	80,326	42,537	2,799	15,654	10,180	1,865	1,388
76	CUSTOMER	41,787	31,307	3,979	3,597	368	46	17
77	ENERGY	4,028	1,866	113	891	740	224	140
78	TOTAL GENERAL PLANT	126,141	75,710	6,891	20,142	11,288	2,135	1,545
79	TOTAL ELEC. GROSS PLANT	2,204,286	1,118,963	77,737	387,681	242,030	47,900	33,402
80	DEMAND	1,940,640	970,309	63,880	357,108	227,369	43,592	30,748
81	CUSTOMER	188,312	113,624	11,756	13,930	834	145	39
82	ENERGY	75,334	35,030	2,101	16,643	13,827	4,163	2,615
83	TOTAL GROSS PLANT	2,204,286	1,118,963	77,737	387,681	242,030	47,900	33,402

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GULF POWER COMPANY  
 12 MONTHS ENDING MAY 31, 2003  
 12/13 DEMAND ALLOCATION  
 SCHEDULE 2.10 - ANALYSIS OF GROSS PLANT  
 (\$000'S)

LINE NO. (1)	DESCRIPTION (2)	RATE OS-I / II (10)	RATE OS-III (11)	RATE OS-IV (12)	TOTAL RETAIL SERVICE (13)	WHOLESALE (14)	UNIT POWER SALES (15)
68	370-METERS	0	0	10	34,937	22	0
69	373-STREET LIGHTING	44,783	0	0	44,783	0	0
70	TOTAL DIST. PLANT	49,860	1,605	762	694,081	3,846	0
71	DEMAND	5,077	948	713	547,578	3,824	0
72	CUSTOMER	44,783	657	49	146,503	22	0
GENERAL PLANT							
73	ELECTRIC	2,558	332	45	120,646	2,181	3,314
74	DEMAND	248	134	31	74,836	2,176	3,314
75	CUSTOMER	2,271	186	12	41,783	4	0
76	ENERGY	39	12	2	4,027	1	0
77	TOTAL GENERAL PLANT	2,558	332	45	120,646	2,181	3,314
78	TOTAL ELEC. GROSS PLANT	53,846	4,064	869	1,966,492	48,521	189,273
79	DEMAND	6,086	3,004	777	1,702,873	48,494	189,273
80	CUSTOMER	47,054	843	61	188,286	26	0
81	ENERGY	706	217	31	75,333	1	0
82	TOTAL GROSS PLANT	53,846	4,064	869	1,966,492	48,521	189,273

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GULF POWER COMPANY  
12 MONTHS ENDED MAY 31, 2003  
12/13 DEMAND ALLOCATION  
ANALYSIS OF GROSS PLANT

<u>Line No.</u>	<u>Fnt Label</u>	<u>Description</u>
1	(A)	Retail jurisdiction sum of Lines 2 and 3; Wholesale allocated per Level 1 Demand Allocator; UPS directly assigned.
2	(B)	Allocated per corresponding Level 1 Demand Allocator.
3	(C)	Allocated per corresponding Level 1 Energy Allocator.
4	(D)	Allocated per Level 2 Demand Allocator; UPS directly assigned.
5	(E)	Allocated per Level 3 Demand Allocator.
7	(D)	
9	(D)	
10	(E)	
12	(F)	Specific Assignment
13	(D)	
14	(E)	
16	(D)	
17	(D)	
18	(D)	
19	(D)	
20	(D)	
22	(F)	
23	(F)	
24	(E)	
25	(G)	Allocated per Level 4 NCP Demand Allocator
26	(F)	
27	(H)	Allocated per Level 5 NCP Demand Allocator
29	(F)	
30	(F)	
31	(E)	
32	(F)	
33	(G)	
35	(F)	
36	(D)	
37	(F)	
38	(E)	

GULF POWER COMPANY  
12 MONTHS ENDED MAY 31, 2003  
12/13 DEMAND ALLOCATION  
ANALYSIS OF GROSS PLANT

<u>Line No.</u>	<u>Ftnt Label</u>	<u>Description</u>
39	(F)	
40	(G)	
41	(F)	
43	(G)	
44	(I)	Allocated per Average Number of Customers at Level 4 and Level 5.
46	(G)	
47	(I)	
48	(H)	
49	(J)	Allocated per Average Number of Customers at Level 5.
51	(G)	
52	(I)	
53	(H)	
54	(J)	
56	(G)	
57	(I)	
58	(H)	
59	(J)	
60	(I)	
61	(G)	
62	(I)	
63	(H)	
64	(J)	
66	(F)	
67	(K)	Allocated per Average Number of Customers at Level 5 excluding Rate OS I/II.
69	(L)	Provided by Gulf Power Company
70	(F)	
74	(M)	Allocated per corresponding Salaries and Wages; UPS directly assigned.
75	(M)	
76	(M)	
77	(M)	

GULF POWER COMPANY  
 12 MONTHS ENDING MAY 31, 2003  
 12/13 DEMAND ALLOCATION  
 SCHEDULE 2.20 - ANALYSIS OF ACCUMULATED DEPRECIATION RESERVE  
 (\$'000'S)

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LINE NO. (1)	DESCRIPTION (2)	TOTAL ELECTRIC SYSTEM (3)	RATES RS/RST/RSVP (4)	RATES GS/GST (5)	RATES GSD/GSDT (6)	RATES LP/LPT (7)	MAJOR ACCOUNTS (8)	RATE CSA # 1 & 2 (9)
1	TOTAL PRODUCTION	554,235	251,959	16,324	94,041	72,687	13,082	11,608
RETAIL JURISDICTION								
2	DEMAND		235,456	15,335	86,204	66,176	11,123	10,377
3	ENERGY		16,503	989	7,837	6,511	1,959	1,231
TRANSMISSION								
4	350-EASEMENTS	4,582	2,443	159	895	687	115	108
5	352-STRUCTURES	1,816	928	61	340	257	42	41
6	353-STATION EQUIPMENT	23,753	11,753	765	4,302	3,238	523	518
7	354-TOWERS & FIXTURES	18,226	9,718	633	3,559	2,731	460	429
8	355-POLES & FIXTURES	12,301	6,560	427	2,402	1,844	310	289
9	356-OVERHEAD COND.	16,488	8,793	573	3,219	2,471	416	387
10	358-UNDERGROUND COND.	4,263	2,285	149	836	642	107	101
11	359-ROADS AND TRAILS	22	13	1	4	3	0	0
12	TOTAL TRANSMISSION	81,471	42,493	2,768	15,557	11,873	1,973	1,873
DISTRIBUTION								
13	360-EASEMENTS	0	(0)	0	0	0	0	0
14	361-STRUCTURES	4,385	2,215	145	811	581	311	96
15	362-STATION EQUIPMENT	39,971	21,444	1,397	7,851	5,037	2,092	937
364-POLES & FIXTURES								
16	COMMON	36,997	22,175	1,500	8,307	3,423	1,046	0
17	CUSTOMER	0	(1)	0	1	0	0	0
18	TOTAL ACCOUNT 364	36,997	22,174	1,500	8,308	3,423	1,046	0
365-OVERHEAD COND.								
19	COMMON	43,414	26,518	1,794	9,906	3,644	900	0
20	CUSTOMER	0	(0)	0	0	0	0	0
21	TOTAL ACCOUNT 365	43,414	26,518	1,794	9,906	3,644	900	0

GULF POWER COMPANY  
 12 MONTHS ENDING MAY 31, 2003  
 12/13 DEMAND ALLOCATION  
 SCHEDULE 2.20 - ANALYSIS OF ACCUMULATED DEPRECIATION RESERVE  
 (\$'000'S)

LINE NO. (1)	DESCRIPTION (2)	RATE OS-I / II (10)	RATE OS-III (11)	RATE OS-IV (12)	TOTAL RETAIL SERVICE (13)	WHOLESALE (14)	UNIT POWER SALES (15)
1	TOTAL PRODUCTION	632	859	27	461,219	17,106	75,909
RETAIL JURISDICTION							
2	DEMAND	300	757	13	425,741		
3	ENERGY	332	102	14	35,478		
TRANSMISSION							
4	350-EASEMENTS	3	8	0	4,418	164	0
5	352-STRUCTURES	1	3	0	1,673	60	83
6	353-STATION EQUIPMENT	15	38	1	21,153	722	1,878
7	354-TOWERS & FIXTURES	12	31	1	17,574	652	0
8	355-POLES & FIXTURES	8	21	0	11,861	440	0
9	356-OVERHEAD COND.	11	28	1	15,899	589	0
10	358-UNDERGROUND COND.	3	7	0	4,130	153	0
11	359-ROADS AND TRAILS	0	0	0	21	1	0
12	TOTAL TRANSMISSION	53	136	3	76,729	2,781	1,961
DISTRIBUTION							
13	360-EASEMENTS	0	0	0	0	0	0
14	361-STRUCTURES	3	7	0	4,169	216	0
15	362-STATION EQUIPMENT	31	69	1	38,859	1,112	0
364-POLES & FIXTURES							
16	COMMON	423	62	61	36,997	0	0
17	CUSTOMER	0	0	0	0	0	0
18	TOTAL ACCOUNT 364	423	62	61	36,997	0	0
365-OVERHEAD COND.							
19	COMMON	506	74	72	43,414	0	0
20	CUSTOMER	0	0	0	0	0	0
21	TOTAL ACCOUNT 365	506	74	72	43,414	0	0

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GULF POWER COMPANY  
 12 MONTHS ENDING MAY 31, 2003  
 12/13 DEMAND ALLOCATION  
 SCHEDULE 2.20 - ANALYSIS OF ACCUMULATED DEPRECIATION RESERVE  
 (\$000'S)

LINE NO. (1)	DESCRIPTION (2)	TOTAL ELECTRIC SYSTEM (3)	RATES RS/RST/RSVP (4)	RATES GS/GST (5)	RATES GSD/GSDT (6)	RATES LP/LPT (7)	MAJOR ACCOUNTS (8)	RATE CSA # 1 & 2 (9)	
22	366-UNDG. CONDUIT COMMON	753	464	32	173	60	13	0	
23	CUSTOMER	0	(1)	0	1	0	0	0	
24	TOTAL ACCOUNT 366	753	463	32	174	60	13	0	
25	367-UNDERGROUND COND. COMMON	19,188	11,780	797	4,398	1,565	358	0	
26	CUSTOMER	0	(1)	0	1	0	0	0	
27	TOTAL ACCOUNT 367	19,188	11,779	797	4,399	1,565	358	0	
28	368-LINE TRANSFORMERS COMMON	59,013	37,537	2,538	13,941	3,836	241	0	
29	CUSTOMER	0	(0)	0	0	0	0	0	
30	TOTAL ACCOUNT 368	59,013	37,537	2,538	13,941	3,836	241	0	
31	369-SERVICES	32,269	28,600	2,136	1,179	18	0	0	
32	370-METERS	14,859	9,831	1,426	3,355	182	42	9	
33	373-STREET LIGHTING	16,215	0	0	0	0	0	0	
34	TOTAL DISTRIBUTION	267,064	160,561	11,765	49,924	18,346	5,003	1,042	
35	DEMAND	203,721	122,133	8,203	45,387	18,146	4,961	1,033	
36	CUSTOMER	63,343	38,428	3,562	4,537	200	42	9	
GENERAL PLANT									
37	ELECTRIC DEMAND	33,525	17,777	1,170	6,543	4,255	780	580	
38	CUSTOMER	17,465	13,085	1,663	1,503	154	19	7	
39	ENERGY	1,684	780	47	373	309	94	59	
40	TOTAL ELECTRIC	52,674	31,642	2,880	8,419	4,718	893	646	
41	TOTAL GENERAL PLANT	52,674	31,642	2,880	8,419	4,718	893	646	

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GULF POWER COMPANY  
 12 MONTHS ENDING MAY 31, 2003  
 12/13 DEMAND ALLOCATION  
 SCHEDULE 2.20 - ANALYSIS OF ACCUMULATED DEPRECIATION RESERVE  
 (\$000'S)

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LINE NO. (1)	DESCRIPTION (2)	RATE OS-I / II (10)	RATE OS-III (11)	RATE OS-IV (12)	TOTAL RETAIL SERVICE (13)	WHOLESALE (14)	UNIT POWER SALES (15)
22	366-UNDG. CONDUIT COMMON	9	1	1	753	0	0
23	CUSTOMER	0	0	0	0	0	0
24	TOTAL ACCOUNT 366	9	1	1	753	0	0
25	367-UNDERGROUND COND. COMMON	225	33	32	19,188	0	0
26	CUSTOMER	0	0	0	0	0	0
27	TOTAL ACCOUNT 367	225	33	32	19,188	0	0
28	368-LINE TRANSFORMERS COMMON	716	104	100	59,013	0	0
29	CUSTOMER	0	0	0	0	0	0
30	TOTAL ACCOUNT 368	716	104	100	59,013	0	0
31	369-SERVICES	0	317	19	32,269	0	0
32	370-METERS	0	0	4	14,849	10	0
33	373-STREET LIGHTING	16,215	0	0	16,215	0	0
34	TOTAL DISTRIBUTION	18,128	667	290	265,726	1,338	0
35	DEMAND	1,913	350	267	202,393	1,328	0
36	CUSTOMER	16,215	317	23	63,333	10	0
GENERAL PLANT							
37	ELECTRIC DEMAND	104	56	13	31,278	910	1,337
38	CUSTOMER	949	78	5	17,463	2	0
39	ENERGY	16	5	1	1,684	0	0
40	TOTAL ELECTRIC	1,069	139	19	50,425	912	1,337
41	TOTAL GENERAL PLANT	1,069	139	19	50,425	912	1,337

GULF POWER COMPANY  
 12 MONTHS ENDING MAY 31, 2003  
 12/13 DEMAND ALLOCATION  
 SCHEDULE 2.20 - ANALYSIS OF ACCUMULATED DEPRECIATION RESERVE  
 (\$'000'S)

LINE NO. (1)	DESCRIPTION (2)	TOTAL ELECTRIC SYSTEM (3)	RATES RS/RST/RSVP (4)	RATES GS/GST (5)	RATES GSD/GSDT (6)	RATES LP/LPT (7)	MAJOR ACCOUNTS (8)	RATE CSA # 1 & 2 (9)
42	TOTAL ELECTRIC DEPR. RESERVE	955,443	486,655	33,737	167,941	107,624	20,951	15,169
43	DEMAND	837,473	417,859	27,476	153,691	100,450	18,837	13,863
44	CUSTOMER	80,808	51,513	5,225	6,040	354	61	16
45	ENERGY	37,162	17,283	1,036	8,210	6,820	2,053	1,290
46	TOTAL DEPRECIATION RESERVE	955,443	486,655	33,737	167,941	107,624	20,951	15,169

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GULF POWER COMPANY  
 12 MONTHS ENDING MAY 31, 2003  
 12/13 DEMAND ALLOCATION  
 SCHEDULE 2.20 - ANALYSIS OF ACCUMULATED DEPRECIATION RESERVE  
 (\$000'S)

LINE NO. (1)	DESCRIPTION (2)	RATE OS-I / II (10)	RATE OS-III (11)	RATE OS-IV (12)	TOTAL RETAIL SERVICE (13)	WHOLESALE (14)	UNIT POWER SALES (15)
42	TOTAL ELECTRIC DEPR. RESERVE	19,882	1,801	339	854,099	22,137	79,207
43	DEMAND	2,370	1,299	296	736,141	22,125	79,207
44	CUSTOMER	17,164	395	28	80,796	12	0
45	ENERGY	348	107	15	37,162	0	0
46	TOTAL DEPRECIATION RESERVE	19,882	1,801	339	854,099	22,137	79,207

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GULF POWER COMPANY  
12 MONTHS ENDED MAY 31, 2003  
12/13 DEMAND ALLOCATION  
ANALYSIS OF ACCUMULATED DEPRECIATION RESERVE

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

GULF POWER COMPANY  
 12 MONTHS ENDING MAY 31, 2003  
 12/13 DEMAND ALLOCATION  
 SCHEDULE 2.30 - ANALYSIS OF MATERIALS AND SUPPLIES  
 (\$000'S)

LINE NO. (1)	DESCRIPTION (2)	TOTAL ELECTRIC SYSTEM (3)	RATES RS/RST/RSVP (4)	RATES GS/GST (5)	RATES GSD/GSDT (6)	RATES LPA/LPT (7)	MAJOR ACCOUNTS (8)	RATE CSA # 1 & 2 (9)
PRODUCTION								
1	NON-FUEL	22,193	10,964	710	4,093	3,183	571	508
2	RETAIL JURISDICTION DEMAND		10,248	887	3,752	2,880	485	452
3	ENERGY		718	43	341	283	88	54
4	FUEL	45,052	19,004	1,139	9,028	7,499	2,257	1,418
5	TOTAL PRODUCTION M & S	67,245	29,968	1,849	13,119	10,862	2,828	1,924
TRANSMISSION								
6	LINES RELATED	327	175	11	64	49	8	8
7	SUBSTATION RELATED	45	24	2	9	7	1	1
8	TOTAL TRANS. M & S	372	199	13	73	56	9	9
DISTRIBUTION								
9	DEMAND RELATED	4,877	2,923	198	1,095	451	138	0
10	METERING RELATED	115	77	11	26	1	0	0
11	ST. LIGHTING RELATED	484	0	0	0	0	0	0
12	OTHER	1,463	876	59	325	131	36	8
13	TOTAL DIST. M & S	6,939	3,876	268	1,446	583	174	8
14	CUSTOMER ACCOUNTS	18	16	1	1	0	0	0
CUSTOMER ASSISTANCE								
15	CUSTOMER RELATED	16	12	2	2	0	0	0
16	ENERGY RELATED	0	0	0	0	0	0	0
17	TOTAL CUST. ASST. M & S	16	12	2	2	0	0	0
18	TOTAL ELECTRIC M & S	74,590	34,071	2,133	14,841	11,301	3,011	1,941
19	DEMAND	27,361	14,244	837	5,245	3,518	668	489
20	CUSTOMER	833	105	14	29	1	0	0
21	ENERGY	46,596	19,722	1,182	9,367	7,782	2,343	1,472

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GULF POWER COMPANY  
 12 MONTHS ENDING MAY 31, 2003  
 12/13 DEMAND ALLOCATION  
 SCHEDULE 2.30 - ANALYSIS OF MATERIALS AND SUPPLIES  
 (\$000'S)

LINE NO. (1)	DESCRIPTION (2)	RATE OS-I // II (10)	RATE OS-III (11)	RATE OS-IV (12)	TOTAL RETAIL SERVICE (13)	WHOLESALE (14)	UNIT POWER SALES (15)
PRODUCTION							
1	NON-FUEL RETAIL JURISDICTION	27	37	2	20,073	745	1,375
2	DEMAND	13	33	1	18,529		
3	ENERGY	14	4	1	1,544		
4	FUEL	382	118	16	40,850	1,515	2,678
5	TOTAL PRODUCTION M & S	409	155	18	80,932	2,260	4,053
TRANSMISSION							
6	LINES RELATED	0	1	0	316	11	0
7	SUBSTATION RELATED	0	0	0	44	1	0
8	TOTAL TRANS. M & S	0	1	0	360	12	0
DISTRIBUTION							
9	DEMAND RELATED	56	6	8	4,877	0	0
10	METERING RELATED	0	0	0	115	0	0
11	ST. LIGHTING RELATED	484	0	0	484	0	0
12	OTHER	13	3	2	1,453	10	0
13	TOTAL DIST. M & S	553	11	10	6,929	10	0
14	CUSTOMER ACCOUNTS	0	0	0	18	0	0
CUSTOMER ASSISTANCE							
15	CUSTOMER RELATED	0	0	0	16	0	0
16	ENERGY RELATED	0	0	0	0	0	0
17	TOTAL CUST. ASST. M & S	0	0	0	16	0	0
18	TOTAL ELECTRIC M & S	962	167	26	88,255	2,282	4,053
19	DEMAND	92	45	11	26,219	767	1,375
20	CUSTOMER	484	0	0	633	0	0
21	ENERGY	386	122	17	42,403	1,515	2,678

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GULF POWER COMPANY  
12 MONTHS ENDED MAY 31, 2003  
12/13 DEMAND ALLOCATION  
ANALYSIS OF MATERIALS AND SUPPLIES

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

GULF POWER COMPANY  
 12 MONTHS ENDING MAY 31, 2003  
 12/13 DEMAND ALLOCATION  
 SCHEDULE 2.40 - ANALYSIS OF OTHER WORKING CAPITAL  
 (\$000'S)

LINE NO. (1)	DESCRIPTION (2)	TOTAL ELECTRIC SYSTEM (3)	RATES RS/RST/RSVP (4)	RATES GS/GST (5)	RATES GSD/GSDT (6)	RATES LP/LPT (7)	MAJOR ACCOUNTS (8)	RATE CSA # 1 & 2 (9)
OTHER WORKING CAPITAL								
1	CURRENT ASSETS & LIAB.	17,370	10,205	864	2,927	1,682	325	219
2	DEMAND	11,527	6,179	407	2,275	1,459	271	197
3	CUSTOMER	4,393	3,243	389	366	35	3	1
4	ENERGY	225	104	6	50	42	12	8
5	REVENUE RELATED	1,225	679	62	236	146	39	13
PREPAYMENTS								
6	PRODUCTION	19,973	10,453	677	3,901	3,015	542	481
RETAIL JURISDICTION								
7	DEMAND		9,768	636	3,576	2,745	461	430
8	ENERGY		685	41	325	270	81	51
9	TRANSMISSION	4,646	2,486	162	909	693	115	109
10	DISTRIBUTION	14,203	8,390	609	2,705	1,016	279	62
11	DEMAND	11,199	6,705	450	2,490	1,004	275	61
12	CUSTOMER	3,004	1,685	159	215	12	4	1
13	CUSTOMER ACCOUNTS	365	315	25	17	0	0	0
14	CUSTOMER ASSISTANCE	310	215	48	41	6	0	0
15	CUSTOMER	310	215	48	41	6	0	0
16	ENERGY	0	0	0	0	0	0	0
17	TOTAL PREPAYMENTS	39,497	21,859	1,521	7,573	4,730	936	652
18	DEMAND	34,346	18,959	1,248	6,975	4,442	851	600
19	CUSTOMER	3,679	2,215	232	273	18	4	1
20	ENERGY	1,472	685	41	325	270	81	51
CLEARING ACCOUNTS								
21	PRODUCTION	(10)	(6)	0	(2)	(1)	0	0
RETAIL JURISDICTION								
22	DEMAND		(5)	0	(2)	(1)	0	0
23	ENERGY		(1)	0	0	0	0	0
24	TRANSMISSION	(1)	(1)	0	0	0	0	0
25	DISTRIBUTION	(6)	(5)	0	(1)	0	0	0
26	DEMAND	(5)	(4)	0	(1)	0	0	0
27	CUSTOMER	(1)	(1)	0	0	0	0	0

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GULF POWER COMPANY  
 12 MONTHS ENDING MAY 31, 2003  
 12/13 DEMAND ALLOCATION  
 SCHEDULE 2.40 - ANALYSIS OF OTHER WORKING CAPITAL  
 (\$000'S)

LINE NO. (1)	DESCRIPTION (2)	RATE OS-I/II (10)	RATE OS-III (11)	RATE OS-IV (12)	TOTAL RETAIL SERVICE (13)	WHOLESALE (14)	UNIT POWER SALES (15)
OTHER WORKING CAPITAL							
1	CURRENT ASSETS & LIAB.	404	43	6	16,675	314	381
2	DEMAND	38	19	5	10,850	296	381
3	CUSTOMER	335	20	1	4,393	0	0
4	ENERGY	2	1	0	225	0	0
5	REVENUE RELATED	29	3	0	1,207	18	0
PREPAYMENTS							
6	PRODUCTION	26	35	2	19,132	710	131
RETAIL JURISDICTION							
7	DEMAND	12	31	1	17,660		
8	ENERGY	14	4	1	1,472		
9	TRANSMISSION	3	8	0	4,485	161	0
10	DISTRIBUTION	1,015	33	16	14,125	78	0
11	DEMAND	103	19	14	11,121	78	0
12	CUSTOMER	912	14	2	3,004	0	0
13	CUSTOMER ACCOUNTS	5	3	0	365	0	0
14	CUSTOMER ASSISTANCE	0	0	0	310	0	0
15	CUSTOMER	0	0	0	310	0	0
16	ENERGY	0	0	0	0	0	0
17	TOTAL PREPAYMENTS	1,049	79	18	38,417	949	131
18	DEMAND	118	58	15	33,266	949	131
19	CUSTOMER	917	17	2	3,679	0	0
20	ENERGY	14	4	1	1,472	0	0
CLEARING ACCOUNTS							
21	PRODUCTION	0	0	0	(9)	0	(1)
RETAIL JURISDICTION							
22	DEMAND	0	0	0	(8)		
23	ENERGY	0	0	0	(1)		
24	TRANSMISSION	0	0	0	(1)	0	0
25	DISTRIBUTION	0	0	0	(6)	0	0
26	DEMAND	0	0	0	(5)	0	0
27	CUSTOMER	0	0	0	(1)	0	0

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GULF POWER COMPANY  
 12 MONTHS ENDING MAY 31, 2003  
 12/13 DEMAND ALLOCATION  
 SCHEDULE 2.40 - ANALYSIS OF OTHER WORKING CAPITAL  
 (\$000'S)

LINE NO. (1)	DESCRIPTION (2)	TOTAL ELECTRIC SYSTEM (3)	RATES RS/RST/RSVP (4)	RATES GS/GST (5)	RATES GSD/GSDT (6)	RATES LP/LPT (7)	MAJOR ACCOUNTS (8)	RATE CSA # 1 & 2 (9)
28	CUSTOMER ACCOUNTS	(4)	(4)	0	0	0	0	0
29	CUSTOMER ASSISTANCE	(3)	(3)	0	0	0	0	0
30	CUSTOMER	(3)	(3)	0	0	0	0	0
31	ENERGY	0	0	0	0	0	0	0
32	TOTAL CLEARING ACCOUNTS	(24)	(19)	0	(3)	(1)	0	0
33	DEMAND	(15)	(10)	0	(3)	(1)	0	0
34	CUSTOMER	(8)	(8)	0	0	0	0	0
35	ENERGY	(1)	(1)	0	0	0	0	0
36	PRELIM. SURVEY & INVESTIGATION RETAIL JURISDICTION	1,355	600	39	224	174	30	28
37	DEMAND		560	37	205	158	26	25
38	ENERGY		40	2	19	16	4	3
39	OTHER PROPERTY RETAIL JURISDICTION	808	359	23	133	103	18	17
40	DEMAND		335	22	122	94	15	15
41	ENERGY		24	1	11	9	3	2
42	PROP. INSURANCE RESERVE	(6,636)	(3,359)	(234)	(1,168)	(714)	(143)	(97)
43	DEMAND	(5,862)	(2,934)	(193)	(1,081)	(674)	(132)	(90)
44	CUSTOMER	(571)	(330)	(35)	(42)	(3)	0	0
45	ENERGY	(203)	(95)	(6)	(45)	(37)	(11)	(7)
	POST RETIREMENT BENEFIT RES.							
46	PRODUCTION RETAIL JURISDICTION	(15,886)	(7,865)	(510)	(2,938)	(2,271)	(409)	(363)
47	DEMAND		(7,353)	(479)	(2,693)	(2,067)	(347)	(324)
48	ENERGY		(512)	(31)	(245)	(204)	(62)	(39)
49	TRANSMISSION	(1,348)	(719)	(47)	(264)	(201)	(34)	(32)
50	DISTRIBUTION	(7,992)	(4,810)	(315)	(1,512)	(539)	(134)	(27)
51	DEMAND	(6,006)	(3,627)	(244)	(1,350)	(532)	(132)	(26)
52	CUSTOMER	(1,986)	(1,183)	(71)	(162)	(7)	(2)	(1)
53	CUSTOMER ACCOUNTS	(5,146)	(4,428)	(348)	(244)	(4)	(1)	(1)
54	CUSTOMER ASSISTANCE	(4,363)	(3,002)	(675)	(583)	(90)	(10)	(3)
55	CUSTOMER	(4,363)	(3,002)	(675)	(583)	(90)	(10)	(3)
56	ENERGY	0	0	0	0	0	0	0

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GULF POWER COMPANY  
12 MONTHS ENDING MAY 31, 2003  
12/13 DEMAND ALLOCATION  
SCHEDULE 2.40 - ANALYSIS OF OTHER WORKING CAPITAL  
(\$000'S)

LINE NO. (1)	DESCRIPTION (2)	RATE OS-I / II (10)	RATE OS-III (11)	RATE OS-IV (12)	TOTAL RETAIL SERVICE (13)	WHOLESALE (14)	UNIT POWER SALES (15)
28	CUSTOMER ACCOUNTS	0	0	0	(4)	0	0
29	CUSTOMER ASSISTANCE	0	0	0	(3)	0	0
30	CUSTOMER	0	0	0	(3)	0	0
31	ENERGY	0	0	0	0	0	0
32	TOTAL CLEARING ACCOUNTS	0	0	0	(23)	0	(1)
33	DEMAND	0	0	0	(14)	0	(1)
34	CUSTOMER	0	0	0	(8)	0	0
35	ENERGY	0	0	0	(1)	0	0
36	PRELIM. SURVEY & INVESTIGATION RETAIL JURISDICTION	2	2	0	1,099	40	216
37	DEMAND	1	2	0	1,014		
38	ENERGY	1	0	0	85		
39	OTHER PROP. INCL. CARY. SUB. RETAIL JURISDICTION	0	1	0	654	25	129
40	DEMAND	0	1	0	604		
41	ENERGY	0	0	0	50		
42	PROP. INSURANCE RESERVE	(180)	(12)	(3)	(5,910)	(141)	(585)
43	DEMAND	(20)	(9)	(3)	(5,136)	(141)	(585)
44	CUSTOMER	(159)	(2)	0	(571)	0	0
45	ENERGY	(1)	(1)	0	(203)	0	0
	POST RETIREMENT BENEFIT RES.						
46	PRODUCTION RETAIL JURISDICTION	(20)	(27)	(2)	(14,405)	(534)	(947)
47	DEMAND	(9)	(24)	(1)	(13,297)		
48	ENERGY	(11)	(3)	(1)	(1,108)		
49	TRANSMISSION	(1)	(3)	0	(1,301)	(47)	0
50	DISTRIBUTION	(615)	(14)	(8)	(7,974)	(18)	0
51	DEMAND	(58)	(11)	(8)	(5,988)	(18)	0
52	CUSTOMER	(557)	(3)	0	(1,986)	0	0
53	CUSTOMER ACCOUNTS	(68)	(47)	(3)	(5,144)	(2)	0
54	CUSTOMER ASSISTANCE	0	0	0	(4,363)	0	0
55	CUSTOMER	0	0	0	(4,363)	0	0
56	ENERGY	0	0	0	0	0	0

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GULF POWER COMPANY  
 12 MONTHS ENDING MAY 31, 2003  
 12/13 DEMAND ALLOCATION  
 SCHEDULE 2.40 - ANALYSIS OF OTHER WORKING CAPITAL  
 (\$000'S)

LINE NO. (1)	DESCRIPTION (2)	TOTAL ELECTRIC SYSTEM (3)	RATES RS/RST/RSVP (4)	RATES GS/GST (5)	RATES GSD/GSDT (6)	RATES LP/LPT (7)	MAJOR ACCOUNTS (8)	RATE CSA # 1 & 2 (9)
57	TOTAL POST RETIREMENT BEN. RES.	(34,735)	(20,824)	(1,895)	(5,541)	(3,105)	(588)	(426)
58	DEMAND	(22,132)	(11,699)	(770)	(4,307)	(2,800)	(513)	(382)
59	CUSTOMER	(11,495)	(8,613)	(1,094)	(989)	(101)	(13)	(5)
60	ENERGY	(1,108)	(512)	(31)	(245)	(204)	(62)	(39)
	PLANT SET-UP ACCT. PAYABLE							
61	PRODUCTION	162	74	4	27	21	3	3
	RETAIL JURISDICTION							
62	DEMAND		68	4	25	19	3	3
63	ENERGY		6	0	2	2	0	0
64	TRANSMISSION	33	17	1	6	5	1	1
65	DISTRIBUTION	98	58	4	19	7	2	0
66	DEMAND	77	46	3	17	7	2	0
67	CUSTOMER	21	12	1	2	0	0	0
68	CUSTOMER ACCOUNTS	2	2	0	0	0	0	0
69	CUSTOMER ASSISTANCE	2	2	0	0	0	0	0
70	CUSTOMER	2	2	0	0	0	0	0
71	ENERGY	0	0	0	0	0	0	0
72	TOTAL PLANT SET-UP ACCT. PAY.	297	153	9	52	33	6	4
73	DEMAND	262	131	8	48	31	6	4
74	CUSTOMER	25	16	1	2	0	0	0
75	ENERGY	10	6	0	2	2	0	0
76	OTHER DEF. CR. & DEBITS	(23,865)	(10,570)	(684)	(3,946)	(3,049)	(549)	(487)
	RETAIL JURISDICTION							
77	DEMAND		(9,878)	(643)	(3,617)	(2,776)	(467)	(451)
78	ENERGY		(692)	(41)	(329)	(273)	(82)	(52)
	UNAMORT. RATE CASE EXP.							
79	REVENUE RELATED	1,203	680	61	235	145	37	12
80	TOTAL OTHER WORK. CAP.	(4,730)	(916)	(296)	486	(2)	72	(78)
81	DEMAND	(2,223)	1,643	116	617	(67)	57	(66)
82	CUSTOMER	(3,977)	(3,477)	(507)	(390)	(51)	(6)	(3)
83	ENERGY	(958)	(441)	(28)	(212)	(175)	(55)	(34)
84	REVENUE RELATED	2,428	1,359	123	471	291	76	25

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GULF POWER COMPANY  
 12 MONTHS ENDING MAY 31, 2003  
 12/13 DEMAND ALLOCATION  
 SCHEDULE 2.40 - ANALYSIS OF OTHER WORKING CAPITAL  
 (\$000'S)

LINE NO. (1)	DESCRIPTION (2)	RATE OS-I / II (10)	RATE OS-III (11)	RATE OS-IV (12)	TOTAL RETAIL SERVICE (13)	WHOLESALE (14)	UNIT POWER SALES (15)
57	TOTAL POST RETIREMENT BEN. RES.	(704)	(91)	(13)	(33,187)	(601)	(947)
58	DEMAND	(68)	(38)	(9)	(20,586)	(599)	(947)
59	CUSTOMER	(625)	(50)	(3)	(11,493)	(2)	0
60	ENERGY	(11)	(3)	(1)	(1,108)	0	0
PLANT SET-UP ACCT. PAYABLE							
61	PRODUCTION	0	0	0	132	5	25
RETAIL JURISDICTION							
62	DEMAND	0	0	0	122		
63	ENERGY	0	0	0	10		
64	TRANSMISSION	0	0	0	31	1	1
65	DISTRIBUTION	7	0	0	97	1	0
66	DEMAND	1	0	0	76	1	0
67	CUSTOMER	6	0	0	21	0	0
68	CUSTOMER ACCOUNTS	0	0	0	2	0	0
69	CUSTOMER ASSISTANCE	0	0	0	2	0	0
70	CUSTOMER	0	0	0	2	0	0
71	ENERGY	0	0	0	0	0	0
72	TOTAL PLANT SET-UP ACCT. PAY.	7	0	0	264	7	26
73	DEMAND	1	0	0	229	7	26
74	CUSTOMER	6	0	0	25	0	0
75	ENERGY	0	0	0	10	0	0
76	OTHER DEF. CR. & DEBITS	(27)	(36)	(2)	(19,350)	(718)	(3,797)
RETAIL JURISDICTION							
77	DEMAND	(13)	(32)	(1)	(17,862)		
78	ENERGY	(14)	(4)	(1)	(1,488)		
UNAMORT. RATE CASE EXP.							
79	REVENUE RELATED	28	4	1	1,203	0	0
80	TOTAL OTHER WORK. CAP.	579	(10)	7	(158)	(125)	(4,447)
81	DEMAND	57	1	7	2,365	(141)	(4,447)
82	CUSTOMER	474	(15)	0	(3,975)	(2)	0
83	ENERGY	(9)	(3)	(1)	(958)	0	0
84	REVENUE RELATED	57	7	1	2,410	18	0

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GULF POWER COMPANY  
12 MONTHS ENDED MAY 31, 2003  
12/13 DEMAND ALLOCATION  
ANALYSIS OF OTHER WORKING CAPITAL

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

GULF POWER COMPANY  
12 MONTHS ENDED MAY 31, 2003  
12/13 DEMAND ALLOCATION  
ANALYSIS OF OTHER WORKING CAPITAL

<u>Line</u> <u>No.</u>	<u>Ftnt</u> <u>Label</u>	<u>Description</u>
39	(H)	
40	(I)	
41	(I)	
42	(J)	Allocated per corresponding Net Plant.
43	(J)	
44	(J)	
45	(J)	
46	(F)	
47	(G)	
48	(G)	
49	(F)	
50	(G)	
51	(G)	
52	(G)	
53	(G)	
54	(G)	
55	(G)	
56	(G)	
61	(C)	
62	(D)	
63	(D)	
64	(C)	
65	(D)	
66	(D)	
67	(D)	
68	(E)	
69	(E)	
70	(E)	
71	(E)	
76	(I)	
77	(I)	
78	(I)	
79	(K)	Allocated per Retail Revenue from Sales.

GULF POWER COMPANY  
 12 MONTHS ENDING MAY 31, 2003  
 12/13 DEMAND ALLOCATION  
 SCHEDULE 2.50 - ANALYSIS OF OTHER RATE BASE ITEMS  
 (\$000'S)

LINE NO. (1)	DESCRIPTION (2)	TOTAL ELECTRIC SYSTEM (3)	RATES RS/RST/RSVP (4)	RATES GS/GST (5)	RATES GSD/GSDT (6)	RATES LP/LPT (7)	MAJOR ACCOUNTS (8)	RATE CSA # 1 & 2 (9)
CONST. WORK IN PROGRESS INTEREST BEARING								
1	PRODUCTION	0	0	0	0	0	0	0
2	RETAIL JURISDICTION		0	0	0	0	0	0
3	DEMAND		0	0	0	0	0	0
4	ENERGY		0	0	0	0	0	0
5	TRANSMISSION	0	0	0	0	0	0	0
6	DISTRIBUTION	0	0	0	0	0	0	0
7	DEMAND	0	0	0	0	0	0	0
8	CUSTOMER	0	0	0	0	0	0	0
9	CUSTOMER ACCOUNTS	0	0	0	0	0	0	0
10	CUSTOMER ASSISTANCE	0	0	0	0	0	0	0
11	CUSTOMER	0	0	0	0	0	0	0
12	ENERGY	0	0	0	0	0	0	0
13	TOTAL CWIP	0	0	0	0	0	0	0
14	DEMAND	0	0	0	0	0	0	0
15	CUSTOMER	0	0	0	0	0	0	0
15	ENERGY	0	0	0	0	0	0	0
CONST. WORK IN PROGRESS WORK NOT BEARING INTEREST								
16	PRODUCTION	11,211	5,708	369	2,131	1,647	296	263
17	RETAIL JURISDICTION							
18	DEMAND		5,334	347	1,953	1,499	252	235
19	ENERGY		374	22	178	148	44	28
20	TRANSMISSION	3,160	1,691	110	619	471	78	74
21	DISTRIBUTION	2,365	1,398	101	450	169	47	10
22	DEMAND	1,868	1,118	75	415	168	47	10
23	CUSTOMER	497	280	26	35	1	0	0
24	TOTAL WNBI	16,736	8,797	580	3,200	2,287	421	347
25	DEMAND	15,435	8,143	532	2,987	2,138	377	319
26	CUSTOMER	497	280	26	35	1	0	0
26	ENERGY	804	374	22	178	148	44	28

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GULF POWER COMPANY  
 12 MONTHS ENDING MAY 31, 2003  
 12/13 DEMAND ALLOCATION  
 SCHEDULE 2.50 - ANALYSIS OF OTHER RATE BASE ITEMS  
 (\$000'S)

LINE NO. (1)	DESCRIPTION (2)	RATE OS-I / II (10)	RATE OS-III (11)	RATE OS-IV (12)	TOTAL RETAIL SERVICE (13)	WHOLESALE (14)	UNIT POWER SALES (15)
CONST. WORK IN PROGRESS INTEREST BEARING							
1	PRODUCTION RETAIL JURISDICTION	0	0	0	0	0	0
2	DEMAND	0	0	0	0		
3	ENERGY	0	0	0	0		
4	TRANSMISSION	0	0	0	0	0	0
5	DISTRIBUTION	0	0	0	0	0	0
6	DEMAND	0	0	0	0	0	0
7	CUSTOMER	0	0	0	0	0	0
8	CUSTOMER ACCOUNTS	0	0	0	0	0	0
9	CUSTOMER ASSISTANCE	0	0	0	0	0	0
10	CUSTOMER	0	0	0	0	0	0
11	ENERGY	0	0	0	0	0	0
12	TOTAL CWIP	0	0	0	0	0	0
13	DEMAND	0	0	0	0	0	0
14	CUSTOMER	0	0	0	0	0	0
15	ENERGY	0	0	0	0	0	0
CONST. WORK IN PROGRESS WORK NOT BEARING INTEREST							
16	PRODUCTION RETAIL JURISDICTION	15	19	0	10,448	388	375
17	DEMAND	7	17	0	9,644		
18	ENERGY	8	2	0	804		
19	TRANSMISSION	2	5	0	3,050	110	0
20	DISTRIBUTION	169	5	3	2,352	13	0
21	DEMAND	17	3	2	1,855	13	0
22	CUSTOMER	152	2	1	497	0	0
23	TOTAL WNBI	186	29	3	15,850	511	375
24	DEMAND	26	25	2	14,549	511	375
25	CUSTOMER	152	2	1	497	0	0
26	ENERGY	8	2	0	804	0	0

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GULF POWER COMPANY  
 12 MONTHS ENDING MAY 31, 2003  
 12/13 DEMAND ALLOCATION  
 SCHEDULE 2.50 - ANALYSIS OF OTHER RATE BASE ITEMS  
 (\$000'S)

LINE NO. (1)	DESCRIPTION (2)	TOTAL ELECTRIC SYSTEM (3)	RATES RS/RST/RSVP (4)	RATES GS/GST (5)	RATES GSD/GSDT (6)	RATES LP/LPT (7)	MAJOR ACCOUNTS (8)	RATE CSA # 1 & 2 (9)
PLANT HELD FOR FUTURE USE								
27	PRODUCTION	2,444	1,287	83	481	371	67	59
RETAIL JURISDICTION								
28	DEMAND		1,203	78	441	338	57	53
29	ENERGY		84	5	40	33	10	6
DISTRIBUTION								
30	DEMAND	85	51	3	19	8	2	0
31	CUSTOMER	23	12	2	2	0	0	0
32	TOTAL DISTRIBUTION	108	63	5	21	8	2	0
GENERAL								
33	DEMAND	384	213	14	77	50	10	7
34	CUSTOMER	208	156	20	18	2	0	0
35	ENERGY	20	9	0	4	4	1	1
36	TOTAL GENERAL	612	378	34	99	56	11	8
37	TOTAL PLNT HELD FOR FUT. USE	3,164	1,728	122	601	435	80	67
38	DEMAND	2,732	1,467	95	537	396	69	60
39	CUSTOMER	231	168	22	20	2	0	0
40	ENERGY	201	93	5	44	37	11	7
UNAMORT. NUCLEAR SITE								
RETAIL JURISDICTION								
42	DEMAND		0	0	0	0	0	0
43	ENERGY		0	0	0	0	0	0

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GULF POWER COMPANY  
 12 MONTHS ENDING MAY 31, 2003  
 12/13 DEMAND ALLOCATION  
 SCHEDULE 2.50 - ANALYSIS OF OTHER RATE BASE ITEMS  
 (\$000'S)

LINE NO. (1)	DESCRIPTION (2)	RATE OS-I / II (10)	RATE OS-III (11)	RATE OS-IV (12)	TOTAL RETAIL SERVICE (13)	WHOLESALE (14)	UNIT POWER SALES (15)
PLANT HELD FOR FUTURE USE							
27	PRODUCTION RETAIL JURISDICTION	4	5	0	2,357	87	0
28	DEMAND	2	4	0	2,176		
29	ENERGY	2	1	0	181		
30	DISTRIBUTION						
31	DEMAND	1	0	0	84	1	0
32	CUSTOMER	7	0	0	23	0	0
33	TOTAL DISTRIBUTION GENERAL	8	0	0	107	1	0
34	DEMAND	1	1	0	373	11	0
35	CUSTOMER	11	1	0	208	0	0
36	ENERGY	1	0	0	20	0	0
37	TOTAL GENERAL	13	2	0	601	11	0
38	TOTAL PLNT HELD FOR FUT. USE	25	7	0	3,065	99	0
39	DEMAND	4	5	0	2,633	99	0
40	CUSTOMER	18	1	0	231	0	0
41	ENERGY	3	1	0	201	0	0
42	UNAMORT. NUCLEAR SITE RETAIL JURISDICTION	0	0	0	0	0	0
43	DEMAND	0	0	0	0		
44	ENERGY	0	0	0	0		

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GULF POWER COMPANY  
 12 MONTHS ENDING MAY 31, 2003  
 12/13 DEMAND ALLOCATION  
 SCHEDULE 2.50 - ANALYSIS OF OTHER RATE BASE ITEMS  
 (\$000'S)

LINE NO. (1)	DESCRIPTION (2)	TOTAL ELECTRIC SYSTEM (3)	RATES RS/RST/RSVP (4)	RATES GS/GST (5)	RATES GSD/GSDT (6)	RATES LP/LPT (7)	MAJOR ACCOUNTS (8)	RATE CSA # 1 & 2 (9)
44	INJURIES & DAMAGES RESERVE PRODUCTION	(429)	(212)	(14)	(79)	(62)	(10)	(10)
	RETAIL JURISDICTION							
45	DEMAND		(198)	(13)	(72)	(56)	(9)	(9)
46	ENERGY		(14)	(1)	(7)	(6)	(1)	(1)
47	TRANSMISSION	(36)	(20)	(7)	(7)	(5)	(1)	(1)
48	DISTRIBUTION	(216)	(130)	(9)	(41)	(15)	(3)	(1)
49	DEMAND	(162)	(99)	(7)	(36)	(14)	(3)	(1)
50	CUSTOMER	(54)	(31)	(2)	(6)	(1)	0	0
51	CUSTOMER ACCOUNTS	(139)	(120)	(9)	(7)	0	0	0
52	CUSTOMER ASSISTANCE	(118)	(82)	(18)	(16)	(2)	0	0
53	CUSTOMER	(118)	(82)	(18)	(16)	(2)	0	0
54	ENERGY	0	0	0	0	0	0	0
55	TOTAL INJ. & DAM. RES.	(938)	(564)	(51)	(150)	(84)	(14)	(12)
56	DEMAND	(597)	(317)	(21)	(115)	(75)	(13)	(11)
57	CUSTOMER	(311)	(233)	(29)	(28)	(3)	0	0
58	ENERGY	(30)	(14)	(1)	(7)	(6)	(1)	(1)
	UNAMORT. PLANT ACQ. ADJ.							
59	PRODUCTION	4,730	0	0	0	0	0	0
	RETAIL JURISDICTION							
60	DEMAND		0	0	0	0	0	0
61	ENERGY		0	0	0	0	0	0
62	TRANSMISSION	131	0	0	0	0	0	0
63	DISTRIBUTION	0	0	0	0	0	0	0
64	DEMAND	0	0	0	0	0	0	0
65	CUSTOMER	0	0	0	0	0	0	0
66	TOTAL UNAMORT PLNT ACQ. ADJ.	4,861	0	0	0	0	0	0
67	DEMAND	4,861	0	0	0	0	0	0
68	CUSTOMER	0	0	0	0	0	0	0
69	ENERGY	0	0	0	0	0	0	0
70	CUSTOMER ADVANCES FOR CONST.	0	0	0	0	0	0	0
71	TOTAL OTHER ADDITIONS	23,823	9,961	651	3,651	2,638	487	402
72	DEMAND	22,431	9,293	606	3,409	2,459	433	368
73	CUSTOMER	417	215	19	27	0	0	0
74	ENERGY	975	453	26	215	179	54	34

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GULF POWER COMPANY  
 12 MONTHS ENDING MAY 31, 2003  
 12/13 DEMAND ALLOCATION  
 SCHEDULE 2.50 - ANALYSIS OF OTHER RATE BASE ITEMS  
 (\$000'S)

LINE NO. (1)	DESCRIPTION (2)	RATE OS-I/II (10)	RATE OS-III (11)	RATE OS-IV (12)	TOTAL RETAIL SERVICE (13)	WHOLESALE (14)	UNIT POWER SALES (15)
	INJURIES & DAMAGES RESERVE						
45	PRODUCTION	0	(1)	0	(388)	(15)	(26)
	RETAIL JURISDICTION						
46	DEMAND	0	(1)	0	(358)		
47	ENERGY	0	0	0	(30)		
48	TRANSMISSION	0	0	0	(35)	(1)	0
49	DISTRIBUTION	(17)	0	0	(216)	0	0
50	DEMAND	(2)	0	0	(162)	0	0
51	CUSTOMER	(15)	0	0	(54)	0	0
52	CUSTOMER ACCOUNTS	(2)	(1)	0	(139)	0	0
53	CUSTOMER ASSISTANCE	0	0	0	(118)	0	0
54	CUSTOMER	0	0	0	(118)	0	0
55	ENERGY	0	0	0	0	0	0
56	TOTAL INJ. & DAM. RES.	(19)	(2)	0	(896)	(16)	(26)
57	DEMAND	(2)	(1)	0	(555)	(16)	(26)
58	CUSTOMER	(17)	(1)	0	(311)	0	0
59	ENERGY	0	0	0	(30)	0	0
	UNAMORT. PLANT ACQ. ADJ.						
60	PRODUCTION	0	0	0	0	0	4,730
	RETAIL JURISDICTION						
61	DEMAND	0	0	0	0		
62	ENERGY	0	0	0	0		
63	TRANSMISSION	0	0	0	0	0	131
64	DISTRIBUTION	0	0	0	0	0	0
65	DEMAND	0	0	0	0	0	0
66	CUSTOMER	0	0	0	0	0	0
67	TOTAL UNAMORT PLNT ACQ. ADJ.	0	0	0	0	0	4,861
68	DEMAND	0	0	0	0	0	4,861
69	CUSTOMER	0	0	0	0	0	0
70	ENERGY	0	0	0	0	0	0
71	CUSTOMER ADVANCES FOR CONST.	0	0	0	0	0	0
72	TOTAL OTHER ADDITIONS	192	34	3	18,019	594	5,210
73	DEMAND	28	29	2	16,627	594	5,210
74	CUSTOMER	153	2	1	417	0	0
75	ENERGY	11	3	0	975	0	0

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GULF POWER COMPANY  
12 MONTHS ENDED MAY 31, 2003  
12/13 DEMAND ALLOCATION  
ANALYSIS OF OTHER RATE BASE ITEMS

<u>Line</u> <u>No.</u>	<u>Ftnt</u> <u>Label</u>	<u>Description</u>
1	(A)	Functional totals provided by Gulf Power Company. Allocated per corresponding Gross Plant excluding UPS.
2	(B)	Functional totals provided by Gulf Power Company. Allocated per corresponding Gross Plant.
3	(B)	
4	(A)	
5	(B)	
6	(B)	
7	(B)	
8	(C)	Allocated per corresponding Operations and Maintenance expense.
9	(C)	
10	(C)	
11	(C)	
16	(A)	
17	(B)	
18	(B)	
19	(A)	
20	(B)	
21	(B)	
22	(B)	
27	(A)	
28	(B)	
29	(B)	
30	(B)	
31	(B)	
33	(A)	
34	(A)	
35	(A)	
41	(D)	Allocated per Production Gross Plant. UPS directly assigned.
42	(E)	Allocated per corresponding Production Gross Plant.
43	(E)	

GULF POWER COMPANY  
12 MONTHS ENDED MAY 31, 2003  
12/13 DEMAND ALLOCATION  
ANALYSIS OF OTHER RATE BASE ITEMS

<u>Line No.</u>	<u>Ftnt Label</u>	<u>Description</u>
44	(F)	Allocated per corresponding Salaries and Wages; UPS directly assigned.
45	(G)	Allocated per corresponding Salaries and Wages.
46	(G)	
47	(F)	
48	(G)	
49	(G)	
50	(G)	
51	(G)	
52	(G)	
53	(G)	
54	(G)	
59	(A)	
60	(B)	
61	(B)	
62	(A)	
63	(B)	
64	(B)	
65	(B)	
70	(H)	Specific Assignment.

GULF POWER COMPANY  
 12 MONTHS ENDING MAY 31, 2003  
 12/13 DEMAND ALLOCATION  
 SCHEDULE 3.00 - ANALYSIS OF REVENUES  
 (\$000'S)

LINE NO. (1)	DESCRIPTION (2)	TOTAL ELECTRIC SYSTEM (3)	RATES RS/RS1/RSVP (4)	RATES GS/GST (5)	RATES GSD/GSDT (6)	RATES LP/LPT (7)	MAJOR ACCOUNTS (8)	RATE CSA # 1 & 2 (9)
REVENUE FROM SALES								
1	BASE RATE REV. FROM SALES	357,097	198,336	17,930	68,733	42,337	10,861	3,599
2	FUEL, ECCR, PPCC, ECRC REVENUES	0	0	0	0	0	0	0
3	NET REVENUE EXCLUDING FUEL	357,097	198,336	17,930	68,733	42,337	10,861	3,599
OTHER OPERATING REVENUES								
451-MISC. SERVICE REVENUES								
4	CUST. CONNECTION FEES	239	193	36	10	0	0	0
5	CUST. RECONNECTION FEES	1,981	1,902	59	20	0	0	0
6	RESTORATION FEE	497	447	35	15	0	0	0
7	BAD CHECK FEES	307	261	31	15	0	0	0
8	FRANCHISE CHARGES	18,934	10,688	966	3,704	2,282	586	194
9	INSTALL. & REM.-TEMP SERV	(131)	0	(131)	0	0	0	0
10	MISCELLANEOUS	0	0	0	0	0	0	0
11	INVESTIGATIVE CHARGES	52	51	1	0	0	0	0
12	COLLECTION CHARGES	55	49	4	2	0	0	0
13	TOTAL ACCOUNT 451	21,934	13,591	1,001	3,766	2,282	586	194
454-RENT FROM ELEC. PROP.								
14	EQUIPMENT RENTAL	1,000	643	43	238	60	0	0
15	METER TREATER RENTAL	1,041	1,010	31	0	0	0	0
16	POLE ATTACHMENT RENTAL	1,472	882	60	331	136	42	0
17	MICROWAVE TRANSPORT	984	609	55	161	90	16	12
18	MISCELLANEOUS RENTS	340	210	19	56	31	6	4
19	TOTAL ACCOUNT 454	4,837	3,354	208	786	317	64	16
20	455-INTERDEPART. RENTAL	0	0	0	0	0	0	0
456-OTHER ELECTRIC REVENUES								
21	CUST. SUB. WHEELING REV	6,226	3,320	216	1,216	933	157	146
22		22	0	0	0	0	0	0
23	TOTAL ACCOUNT 456	6,248	3,320	216	1,216	933	157	146

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GULF POWER COMPANY  
 12 MONTHS ENDING MAY 31, 2003  
 12/13 DEMAND ALLOCATION  
 SCHEDULE 3.00 - ANALYSIS OF REVENUES  
 (\$000'S)

LINE NO. (1)	DESCRIPTION (2)	RATE OS-I / II (10)	RATE OS-III (11)	RATE OS-IV (12)	TOTAL RETAIL SERVICE (13)	WHOLESALE (14)	UNIT POWER SALES (15)
REVENUE FROM SALES							
1	BASE RATE REV. FROM SALES	8,239	1,112	183	351,330	5,767	0
2	FUEL, ECCR, PPCC, ECRC REVENUES	0	0	0	0	0	0
3	NET REVENUE EXCLUDING FUEL	8,239	1,112	183	351,330	5,767	0
OTHER OPERATING REVENUES							
451-MISC. SERVICE REVENUES							
4	CUST. CONNECTION FEES	0	0	0	239	0	0
5	CUST. RECONNECTION FEES	0	0	0	1,981	0	0
6	RESTORATION FEE	0	0	0	497	0	0
7	BAD CHECK FEES	0	0	0	307	0	0
8	FRANCHISE CHARGES	444	60	10	18,934	0	0
9	INSTALL. & REM.-TEMP SERV	0	0	0	(131)	0	0
10	MISCELLANEOUS	0	0	0	0	0	0
11	INVESTIGATIVE CHARGES	0	0	0	52	0	0
12	COLLECTION CHARGES	0	0	0	55	0	0
13	TOTAL ACCOUNT 451	444	60	10	21,934	0	0
454-RENT FROM ELEC. PROP.							
14	EQUIPMENT RENTAL	12	2	2	1,000	0	0
15	METER TREATER RENTAL	0	0	0	1,041	0	0
16	POLE ATTACHMENT RENTAL	17	2	2	1,472	0	0
15	MICROWAVE TRANSPORT	20	3	0	966	18	0
17	MISCELLANEOUS RENTS	7	1	0	334	6	0
18	TOTAL ACCOUNT 454	56	8	4	4,813	24	0
19	455-INTERDEPART. RENTAL	0	0	0	0	0	0
456-OTHER ELECTRIC REVENUES							
20	CUST. SUB. WHEELING REV	4	11	0	6,003	223	0
21	CUST. SUB. WHEELING REV	0	0	0	0	22	0
22	TOTAL ACCOUNT 456	4	11	0	6,003	245	0

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GULF POWER COMPANY  
 12 MONTHS ENDING MAY 31, 2003  
 12/13 DEMAND ALLOCATION  
 SCHEDULE 3.00 - ANALYSIS OF REVENUES  
 (\$000'S)

LINE NO. (1)	DESCRIPTION (2)	TOTAL ELECTRIC SYSTEM (3)	RATES RS/RST/RSVP (4)	RATES GS/GST (5)	RATES GSD/GSDT (6)	RATES LP/LPT (7)	MAJOR ACCOUNTS (8)	RATE CSA # 1 & 2 (9)
24	REV. NONASSOC. CO.-DEMAND	18,936	0	0	0	0	0	0
25	REV. NONASSOC. CO.-ENERGY	10,794	3,519	211	1,672	1,389	418	263
26	TOTAL REV. NONASSOC. CO.	29,730	3,519	211	1,672	1,389	418	263
27	TOTAL OTHER OPER. REVENUE	62,749	23,784	1,636	7,440	4,921	1,225	619
ADJUSTMENTS TO REVENUES								
28	FRANCHISE FEE REVENUES	(18,934)	(10,688)	(966)	(3,704)	(2,282)	(586)	(194)
29	INTERDEPARTMENTAL SALES	0	0	0	0	0	0	0
30	NET ADJUSTMENT TO REVENUES	(18,934)	(10,688)	(966)	(3,704)	(2,282)	(586)	(194)
31	TOTAL ADJUSTED REVENUES	400,912	211,432	18,600	72,469	44,976	11,500	4,024

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GULF POWER COMPANY  
 12 MONTHS ENDING MAY 31, 2003  
 12/13 DEMAND ALLOCATION  
 SCHEDULE 3.00 - ANALYSIS OF REVENUES  
 (\$000'S)

LINE NO. (1)	DESCRIPTION (2)	RATE OS-I / II (10)	RATE OS-III (11)	RATE OS-IV (12)	TOTAL RETAIL SERVICE (13)	WHOLESALE (14)	UNIT POWER SALES (15)
23	REV. NONASSOC. CO.-DEMAND	0	0	0	0	0	18,936
24	REV. NONASSOC. CO.-ENERGY	71	22	3	7,568	259	2,967
25	TOTAL REV. NONASSOC. CO.	71	22	3	7,568	259	21,903
26	TOTAL OTHER OPER. REVENUE	575	101	17	40,318	528	21,903
ADJUSTMENTS TO REVENUES							
27	FRANCHISE FEE REVENUES	(444)	(60)	(10)	(18,934)	(0)	0
28	INTERDEPARTMENTAL SALES	0	0	0	0	0	0
29	NET ADJUSTMENT TO REVENUES	(444)	(60)	(10)	(18,934)	(0)	0
30	TOTAL ADJUSTED REVENUES	8,370	1,153	190	372,714	6,295	21,903

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GULF POWER COMPANY  
12 MONTHS ENDED MAY 31, 2003  
12/13 DEMAND ALLOCATION  
ANALYSIS OF REVENUES

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

GULF POWER COMPANY  
 12 MONTHS ENDING MAY 31, 2003  
 12/13 DEMAND ALLOCATION  
 SCHEDULE 4.10 - ANALYSIS OF OPERATIONS AND MAINTENANCE EXPENSE  
 (\$000'S)

LINE NO. (1)	DESCRIPTION (2)	TOTAL ELECTRIC SYSTEM (3)	RATES RS/RST/RSVP (4)	RATES GS/GST (5)	RATES GSD/GSDT (6)	RATES LPA/PT (7)	MAJOR ACCOUNTS (8)	RATE CSA # 1 & 2 (9)
PRODUCTION O & M EXPENSES								
-----								
STEAM POWER GENERATION								
-----								
OPERATIONS								
1	500-SUPERVISION	7,465	3,911	255	1,432	1,099	185	172
2	501	222,617	90,509	5,426	42,989	35,718	10,752	6,756
3	501-FUEL REMOVAL	(218,428)	(88,627)	(5,313)	(42,094)	(34,974)	(10,528)	(6,615)
4	501-NET	4,189	1,882	113	895	744	224	141
502-STEAM								
5	DEMAND RELATED	3,847	1,963	128	718	551	92	86
6	ENERGY RELATED	321	74	4	35	29	10	6
7	TOTAL ACCOUNT 502	4,168	2,037	132	753	580	102	92
505-ELECTRIC EXPENSES								
8	DEMAND RELATED	3,319	1,700	111	623	478	81	75
9	ENERGY RELATED	584	262	16	125	103	31	20
10	TOTAL ACCOUNT 505	3,903	1,962	127	748	581	112	95
506-MISCELLANEOUS								
11	DEMAND RELATED	10,066	4,939	322	1,809	1,388	234	218
12	ENERGY RELATED	0	0	0	0	0	0	0
13	TOTAL ACCOUNT 506	10,066	4,939	322	1,809	1,388	234	218
14	507-RENTS	0	0	0	0	0	0	0
15	TOTAL STEAM OPERATIONS	29,791	14,731	949	5,637	4,392	857	718
MAINTENANCE								
16	510-SUPERVISION	7,458	3,754	245	1,375	1,056	178	166
17	511-STRUCTURES	4,658	2,381	155	872	669	113	105

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GULF POWER COMPANY  
 12 MONTHS ENDING MAY 31, 2003  
 12/13 DEMAND ALLOCATION  
 SCHEDULE 4.10 - ANALYSIS OF OPERATIONS AND MAINTENANCE EXPENSE  
 (\$000'S)

LINE NO. (1)	DESCRIPTION (2)	RATE OS-I / II (10)	RATE OS-III (11)	RATE OS-IV (12)	TOTAL RETAIL SERVICE (13)	WHOLESALE (14)	UNIT POWER SALES (15)
PRODUCTION O & M EXPENSES							
-----							
STEAM POWER GENERATION							
-----							
OPERATIONS							
1	500-SUPERVISION	5	13	0	7,072	262	131
2	501	1,819	561	79	194,609	6,658	21,350
3	501-FUEL REMOVAL	(1,781)	(549)	(77)	(190,558)	(6,520)	(21,350)
4	501-NET	38	12	2	4,051	138	0
502-STEAM							
5	DEMAND RELATED	2	6	0	3,546	131	170
6	ENERGY RELATED	2	0	0	160	6	155
7	TOTAL ACCOUNT 502	4	6	0	3,706	137	325
505-ELECTRIC EXPENSES							
8	DEMAND RELATED	2	5	0	3,075	114	130
9	ENERGY RELATED	5	2	0	564	19	1
10	TOTAL ACCOUNT 505	7	7	0	3,639	133	131
506-MISCELLANEOUS							
11	DEMAND RELATED	6	16	0	8,932	332	802
12	ENERGY RELATED	0	0	0	0	0	0
13	TOTAL ACCOUNT 506	6	16	0	8,932	332	802
14	507-RENTS	0	0	0	0	0	0
15	TOTAL STEAM OPERATIONS	60	54	2	27,400	1,002	1,389
MAINTENANCE							
16	510-SUPERVISION	5	12	0	6,791	252	415
17	511-STRUCTURES	3	8	0	4,306	160	192

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GULF POWER COMPANY  
 12 MONTHS ENDING MAY 31, 2003  
 12/13 DEMAND ALLOCATION  
 SCHEDULE 4.10 - ANALYSIS OF OPERATIONS AND MAINTENANCE EXPENSE  
 (\$000'S)

LINE NO. (1)	DESCRIPTION (2)	TOTAL ELECTRIC SYSTEM (3)	RATES RS/RST/RSVP (4)	RATES GS/GST (5)	RATES GSD/GSDT (6)	RATES LP/LPT (7)	MAJOR ACCOUNTS (8)	RATE CSA # 1 & 2 (9)
	512-BOILER PLANT							
18	DEMAND RELATED	4,963	2,457	160	900	691	117	108
19	ENERGY RELATED	20,375	7,832	469	3,718	3,089	930	584
20	TOTAL ACCOUNT 512	25,338	10,289	629	4,618	3,780	1,047	692
	513-ELECTRIC PLANT							
21	DEMAND RELATED	1,770	905	59	331	254	42	40
22	ENERGY RELATED	6,269	2,634	158	1,251	1,039	313	197
23	TOTAL ACCOUNT 513	8,039	3,539	217	1,582	1,293	355	237
	514-MISCELLANEOUS							
24	DEMAND RELATED	1,485	742	48	271	208	34	33
25	ENERGY RELATED	0	0	0	0	0	0	0
26	TOTAL ACCOUNT 514	1,485	742	48	271	208	34	33
27	TOTAL MAINTENANCE	46,978	20,705	1,294	8,718	7,006	1,727	1,233
28	TOTAL STEAM POWER GENERATION	76,769	35,436	2,243	14,355	11,398	2,584	1,951
	OTHER POWER GENERATION							
	OPERATION							
29	546-SUPERVISION	175	94	6	34	26	4	4
30	547-FUEL	90,390	40,647	2,437	19,307	16,041	4,829	3,034
31	547-FUEL REMOVAL	(90,390)	(40,647)	(2,437)	(19,307)	(16,041)	(4,829)	(3,034)
32	547-NET FUEL	0	0	0	0	0	0	0
	548-GENERATION EXPENSES							
33	DEMAND	862	460	30	168	129	22	20
34	ENERGY	0	0	0	0	0	0	0
35	TOTAL ACCOUNT 548	862	460	30	168	129	22	20
	549-MISCELLANEOUS PLANT							
36	DEMAND	274	147	10	53	41	7	6
37	ENERGY	0	0	0	0	0	0	0
38	TOTAL ACCOUNT 549	274	147	10	53	41	7	6

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GULF POWER COMPANY  
 12 MONTHS ENDING MAY 31, 2003  
 12/13 DEMAND ALLOCATION  
 SCHEDULE 4.10 - ANALYSIS OF OPERATIONS AND MAINTENANCE EXPENSE  
 (\$000'S)

LINE NO. (1)	DESCRIPTION (2)	RATE OS-I / II (10)	RATE OS-III (11)	RATE OS-IV (12)	TOTAL RETAIL SERVICE (13)	WHOLESALE (14)	UNIT POWER SALES (15)
	512-BOILER PLANT						
18	DEMAND RELATED	3	8	0	4,444	165	354
19	ENERGY RELATED	157	48	7	16,834	575	2,966
20	TOTAL ACCOUNT 512	160	56	7	21,278	740	3,320
	513-ELECTRIC PLANT						
21	DEMAND RELATED	1	3	0	1,635	60	75
22	ENERGY RELATED	53	16	2	5,663	194	412
23	TOTAL ACCOUNT 513	54	19	2	7,298	254	487
	514-MISCELLANEOUS						
24	DEMAND RELATED	1	2	0	1,339	49	97
25	ENERGY RELATED	0	0	0	0	0	0
26	TOTAL ACCOUNT 514	1	2	0	1,339	49	97
27	TOTAL MAINTENANCE	223	97	9	41,012	1,455	4,511
28	TOTAL STEAM POWER GENERATION	283	151	11	68,412	2,457	5,900
	OTHER POWER GENERATION						
	OPERATION						
29	546-SUPERVISION	0	0	0	168	7	0
30	547-FUEL	817	252	35	87,399	2,991	0
31	547-FUEL REMOVAL	(817)	(252)	(35)	(87,399)	(2,991)	0
32	547-NET FUEL	0	0	0	0	0	0
	548-GENERATION EXPENSES						
33	DEMAND	1	1	0	831	31	0
34	ENERGY	0	0	0	0	0	0
35	TOTAL ACCOUNT 548	1	1	0	831	31	0
	549-MISCELLANEOUS PLANT						
36	DEMAND	0	0	0	264	10	0
37	ENERGY	0	0	0	0	0	0
38	TOTAL ACCOUNT 554	0	0	0	264	10	0

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GULF POWER COMPANY  
 12 MONTHS ENDING MAY 31, 2003  
 12/13 DEMAND ALLOCATION  
 SCHEDULE 4.10 - ANALYSIS OF OPERATIONS AND MAINTENANCE EXPENSE  
 (\$000'S)

LINE NO. (1)	DESCRIPTION (2)	TOTAL ELECTRIC SYSTEM (3)	RATES RS/RST/RSVP (4)	RATES GS/GST (5)	RATES GSD/GSDT (6)	RATES LPL/PT (7)	MAJOR ACCOUNTS (8)	RATE CSA # 1 & 2 (9)
39	TOTAL OPERATION	1,311	701	46	255	196	33	30
	MAINTENANCE							
40	551-SUPERVISION	107	57	4	21	16	3	3
	552-STRUCTURES							
41	DEMAND	96	52	3	19	14	3	2
42	ENERGY	0	0	0	0	0	0	0
43	TOTAL ACCOUNT 552	96	52	3	19	14	3	2
	553-ELECTRIC PLANT							
44	DEMAND	501	268	17	98	75	12	12
45	ENERGY	1,870	840	50	399	332	101	63
46	TOTAL ACCOUNT 553	2,371	1,108	67	497	407	113	75
	554-MISCELLANEOUS PLANT							
47	DEMAND	20	11	1	4	3	0	0
48	ENERGY	0	0	0	0	0	0	0
49	TOTAL ACCOUNT 554	20	11	1	4	3	0	0
50	TOTAL MAINTENANCE	2,594	1,228	75	541	440	119	80
51	TOTAL OTHER GEN. EXPENSE	3,905	1,929	121	796	636	152	110
52	TOTAL GENERATION EXPENSES	80,674	37,365	2,364	15,151	12,034	2,736	2,061
53	DEMAND	47,066	23,841	1,554	8,728	6,698	1,127	1,050
54	ENERGY	33,608	13,524	810	6,423	5,336	1,609	1,011
	OTHER PRODUCTION EXPENSE							
55	555-PURCHASED POWER	14,161	7,724	463	3,670	3,049	918	577
56	DEMAND	0	0	0	0	0	0	0
57	ENERGY	14,161	7,724	463	3,670	3,049	918	577
58	FUEL REMOVAL	(14,161)	(7,724)	(463)	(3,670)	(3,049)	(918)	(577)
59	NET ENERGY	0	0	0	0	0	0	0
60	NET TOTAL ACCOUNT 555	0	0	0	0	0	0	0

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GULF POWER COMPANY  
 12 MONTHS ENDING MAY 31, 2003  
 12/13 DEMAND ALLOCATION  
 SCHEDULE 4.10 - ANALYSIS OF OPERATIONS AND MAINTENANCE EXPENSE  
 (\$'000'S)

LINE NO. (1)	DESCRIPTION (2)	RATE OS-I / II (10)	RATE OS-III (11)	RATE OS-IV (12)	TOTAL RETAIL SERVICE (13)	WHOLESALE (14)	UNIT POWER SALES (15)
39	TOTAL OPERATION	1	1	0	1,263	48	0
	MAINTENANCE						
40	551-SUPERVISION	0	0	0	104	3	0
	552-STRUCTURES						
41	DEMAND	0	0	0	93	3	0
42	ENERGY	0	0	0	0	0	0
43	TOTAL ACCOUNT 552	0	0	0	93	3	0
	553-ELECTRIC PLANT						
44	DEMAND	0	1	0	483	18	0
45	ENERGY	17	5	1	1,808	62	0
46	TOTAL ACCOUNT 553	17	6	1	2,291	80	0
	554-MISCELLANEOUS PLANT						
47	DEMAND	0	0	0	19	1	0
48	ENERGY	0	0	0	0	0	0
49	TOTAL ACCOUNT 554	0	0	0	19	1	0
50	TOTAL MAINTENANCE	17	6	1	2,507	87	0
51	TOTAL OTHER GEN. EXPENSE	18	7	1	3,770	135	0
52	TOTAL GENERATION EXPENSES	301	158	12	72,182	2,592	5,900
53	DEMAND	29	75	0	43,102	1,598	2,366
54	ENERGY	272	83	12	29,080	994	3,534
	OTHER PRODUCTION EXPENSE						
55	555-PURCHASED POWER	155	48	7	16,611	569	(3,019)
56	DEMAND	0	0	0	0	0	0
57	ENERGY	155	48	7	16,611	569	(3,019)
58	FUEL REMOVAL	(155)	(48)	(7)	(16,611)	(569)	3,019
59	NET ENERGY	0	0	0	0	0	0
60	NET TOTAL ACCOUNT 555	0	0	0	0	0	0

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GULF POWER COMPANY  
 12 MONTHS ENDING MAY 31, 2003  
 12/13 DEMAND ALLOCATION  
 SCHEDULE 4.10 - ANALYSIS OF OPERATIONS AND MAINTENANCE EXPENSE  
 (\$000'S)

LINE NO. (1)	DESCRIPTION (2)	TOTAL ELECTRIC SYSTEM (3)	RATES RS/RST/RSVP (4)	RATES GS/GST (5)	RATES GSD/GSDT (6)	RATES LP/LPT (7)	MAJOR ACCOUNTS (8)	RATE CSA # 1 & 2 (9)
556-SYSTEM CONTROL								
61	DEMAND	1,137	606	40	222	170	29	27
62	ENERGY	0	0	0	0	0	0	0
63	TOTAL ACCOUNT 556	1,137	606	40	222	170	29	27
557-OTHER EXPENSES								
64	DEMAND	1,289	687	45	252	193	33	30
65	ENERGY	0	0	0	0	0	0	0
66	TOTAL ACCOUNT 557	1,289	687	45	252	193	33	30
67	TOTAL OTHER PROD. EXPENSE	2,426	1,293	85	474	363	62	57
68	DEMAND	2,426	1,293	85	474	363	62	57
69	ENERGY	0	0	0	0	0	0	0
70	TOTAL PRODUCTION EXPENSES	83,100	38,658	2,449	15,625	12,397	2,798	2,118
71	DEMAND	49,492	25,134	1,639	9,202	7,061	1,189	1,107
72	ENERGY	33,608	13,524	810	6,423	5,336	1,609	1,011
TRANSMISSION O & M EXPENSE								
OPERATION								
73	561-LOAD DISPATCHING	2,444	1,302	85	477	366	61	57
74	562-STATION	502	268	18	99	74	12	12
75	563-OVERHEAD LINES	485	259	17	95	73	12	11
76	564-UNDERGROUND LINES	0	0	0	0	0	0	0
77	565-TRANS. OF ELEC. BY OTHERS	0	0	0	0	0	0	0
78	SUBTOTAL	3,431	1,829	120	671	513	85	80
79	560-SUPERVISION	926	493	32	181	138	23	22
80	566-MISCELLANEOUS	484	258	17	95	72	12	11

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GULF POWER COMPANY  
 12 MONTHS ENDING MAY 31, 2003  
 12/13 DEMAND ALLOCATION  
 SCHEDULE 4.10 - ANALYSIS OF OPERATIONS AND MAINTENANCE EXPENSE  
 (\$000'S)

LINE NO. (1)	DESCRIPTION (2)	RATE OS-I/II (10)	RATE OS-III (11)	RATE OS-IV (12)	TOTAL RETAIL SERVICE (13)	WHOLESALE (14)	UNIT POWER SALES (15)
556-SYSTEM CONTROL							
61	DEMAND	1	2	0	1,097	40	0
62	ENERGY	0	0	0	0	0	0
63	TOTAL ACCOUNT 556	1	2	0	1,097	40	0
557-OTHER EXPENSES							
64	DEMAND	1	2	0	1,243	46	0
65	ENERGY	0	0	0	0	0	0
66	TOTAL ACCOUNT 557	1	2	0	1,243	46	0
67	TOTAL OTHER PROD. EXPENSE	2	4	0	2,340	86	0
68	DEMAND	2	4	0	2,340	86	0
69	ENERGY	0	0	0	0	0	0
70	TOTAL PRODUCTION EXPENSES	303	162	12	74,522	2,678	5,900
71	DEMAND	31	79	0	45,442	1,684	2,366
72	ENERGY	272	83	12	29,080	994	3,534
TRANSMISSION O & M EXPENSE							
-----							
OPERATION							
73	561-LOAD DISPATCHING	2	4	0	2,354	87	3
74	562-STATION	0	1	0	484	17	1
75	563-OVERHEAD LINES	0	1	0	468	17	0
76	564-UNDERGROUND LINES	0	0	0	0	0	0
77	565-TRANS. OF ELEC. BY OTHERS	0	0	0	0	0	0
78	SUBTOTAL	2	6	0	3,306	121	4
79	560-SUPERVISION	1	2	0	892	33	1
80	566-MISCELLANEOUS	0	1	0	466	17	1

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GULF POWER COMPANY  
 12 MONTHS ENDING MAY 31, 2003  
 12/13 DEMAND ALLOCATION  
 SCHEDULE 4.10 - ANALYSIS OF OPERATIONS AND MAINTENANCE EXPENSE  
 (\$000'S)

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LINE NO. (1)	DESCRIPTION (2)	TOTAL ELECTRIC SYSTEM (3)	RATES RS/RST/RSVP (4)	RATES GS/GST (5)	RATES GSD/GSDT (6)	RATES LP/LPT (7)	MAJOR ACCOUNTS (8)	RATE CSA # 1 & 2 (9)
81	567-RENTS	1,170	624	41	229	175	30	27
82	TOTAL OPERATIONS	6,011	3,204	210	1,176	898	150	140
	MAINTENANCE							
83	569-STRUCTURES	0	0	0	0	0	0	0
84	570-STATION EQUIPMENT	680	365	24	134	101	16	16
85	571-OVERHEAD LINES	1,089	579	38	213	163	28	26
86	SUBTOTAL	1,769	944	62	347	264	44	42
87	568-SUPERVISION	318	170	11	62	47	8	8
88	573-MISCELLANEOUS	119	64	4	23	18	3	3
89	TOTAL MAINTENANCE	2,206	1,178	77	432	329	55	53
90	TOTAL TRANSMISSION EXPENSE	8,217	4,382	287	1,608	1,227	205	193
	DISTRIBUTION O & M EXPENSE							
	OPERATIONS							
91	581-LOAD DISPATCHING	856	513	33	188	89	7	23
92	582-STATION	298	159	10	58	38	16	7
	583-OVERHEAD LINES							
93	DEMAND	1,468	919	62	342	106	16	0
94	CUSTOMER	0	0	0	0	0	0	0
95	TOTAL ACCOUNT 583	1,468	919	62	342	106	16	0
	584-UNDERGROUND LINES							
96	DEMAND	835	526	36	195	59	7	0
97	CUSTOMER	0	0	0	0	0	0	0
98	TOTAL ACCOUNT 584	835	526	36	195	59	7	0

GULF POWER COMPANY  
 12 MONTHS ENDING MAY 31, 2003  
 12/13 DEMAND ALLOCATION  
 SCHEDULE 4.10 - ANALYSIS OF OPERATIONS AND MAINTENANCE EXPENSE  
 (\$000'S)

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LINE NO. (1)	DESCRIPTION (2)	RATE OS-I/II (10)	RATE OS-III (11)	RATE OS-IV (12)	TOTAL RETAIL SERVICE (13)	WHOLESALE (14)	UNIT POWER SALES (15)
81	567-RENTS	1	2	0	1,129	41	0
82	TOTAL OPERATIONS	4	11	0	5,793	212	6
MAINTENANCE							
83	569-STRUCTURES	0	0	0	0	0	0
84	570-STATION EQUIPMENT	0	1	0	657	22	1
85	571-OVERHEAD LINES	1	2	0	1,050	39	0
86	SUBTOTAL	1	3	0	1,707	61	1
87	568-SUPERVISION	0	1	0	307	11	0
88	573-MISCELLANEOUS	0	0	0	115	4	0
89	TOTAL MAINTENANCE	1	4	0	2,129	76	1
90	TOTAL TRANSMISSION EXPENSE	5	15	0	7,922	288	7
DISTRIBUTION O & M EXPENSE							
-----							
OPERATIONS							
91	581-LOAD DISPATCHING	1	2	0	856	0	0
92	582-STATION	0	1	0	289	9	0
583-OVERHEAD LINES							
93	DEMAND	18	3	2	1,468	0	0
94	CUSTOMER	0	0	0	0	0	0
95	TOTAL ACCOUNT 583	18	3	2	1,468	0	0
584-UNDERGROUND LINES							
96	DEMAND	10	1	1	835	0	0
97	CUSTOMER	0	0	0	0	0	0
98	TOTAL ACCOUNT 584	10	1	1	835	0	0

GULF POWER COMPANY  
 12 MONTHS ENDING MAY 31, 2003  
 12/13 DEMAND ALLOCATION  
 SCHEDULE 4.10 - ANALYSIS OF OPERATIONS AND MAINTENANCE EXPENSE  
 (\$000'S)

LINE NO. (1)	DESCRIPTION (2)	TOTAL ELECTRIC SYSTEM (3)	RATES RS/RST/RSVP (4)	RATES GS/GST (5)	RATES GSD/GSDT (6)	RATES LP/LPT (7)	MAJOR ACCOUNTS (8)	RATE CSA # 1 & 2 (9)
99	585-STREET LIGHTING	666	0	0	0	0	0	0
100	586-METER	1,212	803	116	274	15	3	1
101	586-OTHER MISC. REVS.	881	835	35	11	0	0	0
102	TOTAL ACCOUNT 586	2,093	1,638	151	285	15	3	1
103	587-CUSTOMER INSTAL.	772	685	51	28	0	0	0
104	587-OTHER MISC. REVS.	32	31	1	0	0	0	0
105	TOTAL ACCOUNT 587	804	716	52	28	0	0	0
106	SUBTOTAL	7,020	4,471	344	1,096	307	49	31
107	DEMAND	3,457	2,117	141	783	292	46	30
108	CUSTOMER	3,563	2,354	203	313	15	3	1
109	580-SUPERVISION DEMAND	2,510	1,537	102	569	212	33	22
110	CUSTOMER	2,587	1,709	147	227	11	2	1
111	TOTAL ACCOUNT 580	5,097	3,246	249	796	223	35	23
112	588-MISCELLANEOUS DEMAND	1,032	631	42	234	87	14	9
113	CUSTOMER	1,064	704	61	93	4	1	0
114	TOTAL ACCOUNT 588	2,096	1,335	103	327	91	15	9
115	589-RENTS DEMAND	42	27	2	9	4	0	0
116	CUSTOMER	43	29	2	4	0	0	0
117	TOTAL ACCOUNT 589	85	56	4	13	4	0	0
118	TOTAL OPERATION	14,298	9,198	700	2,232	625	99	63
119	MAINTENANCE 591-STRUCTURES	1	1	0	0	0	0	0
120	592-STATION EQUIPMENT	1,666	895	58	327	210	87	39

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GULF POWER COMPANY  
 12 MONTHS ENDING MAY 31, 2003  
 12/13 DEMAND ALLOCATION  
 SCHEDULE 4.10 - ANALYSIS OF OPERATIONS AND MAINTENANCE EXPENSE  
 (\$000'S)

LINE NO. (1)	DESCRIPTION (2)	RATE OS-I/II (10)	RATE OS-III (11)	RATE OS-IV (12)	TOTAL RETAIL SERVICE (13)	WHOLESALE (14)	UNIT POWER SALES (15)
99	585-STREET LIGHTING	666	0	0	666	0	0
100	586-METER	0	0	0	1,212	0	0
101	586-OTHER MISC. REVS.	0	0	0	881	0	0
102	TOTAL ACCOUNT 586	0	0	0	2,093	0	0
103	587-CUSTOMER INSTAL.	0	8	0	772	0	0
104	587-OTHER MISC. REVS.	0	0	0	32	0	0
105	TOTAL ACCOUNT 587	0	8	0	804	0	0
106	SUBTOTAL	695	15	3	7,011	9	0
107	DEMAND	29	7	3	3,448	9	0
108	CUSTOMER	666	8	0	3,563	0	0
109	580-SUPERVISION						
109	DEMAND	21	5	2	2,503	7	0
110	CUSTOMER	484	6	0	2,587	0	0
111	TOTAL ACCOUNT 580	505	11	2	5,090	7	0
112	588-MISCELLANEOUS						
112	DEMAND	9	2	1	1,029	3	0
113	CUSTOMER	199	2	0	1,064	0	0
114	TOTAL ACCOUNT 588	208	4	1	2,093	3	0
115	589-RENTS						
115	DEMAND	0	0	0	42	0	0
116	CUSTOMER	8	0	0	43	0	0
117	TOTAL ACCOUNT 589	8	0	0	85	0	0
118	TOTAL OPERATION	1,416	30	6	14,279	19	0
119	MAINTENANCE						
119	591-STRUCTURES	0	0	0	1	0	0
120	592-STATION EQUIPMENT	1	3	0	1,620	46	0

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GULF POWER COMPANY  
 12 MONTHS ENDING MAY 31, 2003  
 12/13 DEMAND ALLOCATION  
 SCHEDULE 4.10 - ANALYSIS OF OPERATIONS AND MAINTENANCE EXPENSE  
 (\$000'S)

LINE NO. (1)	DESCRIPTION (2)	TOTAL ELECTRIC SYSTEM (3)	RATES RS/RST/RSVP (4)	RATES GS/GST (5)	RATES GSD/GSDT (6)	RATES LP/LPT (7)	MAJOR ACCOUNTS (8)	RATE CSA # 1 & 2 (9)
121	593-OVHD LINES - MISC REVS	(108)	0	(108)	0	0	0	0
	593-OVERHEAD LINES							
122	DEMAND	10,302	6,236	422	2,333	907	251	0
123	CUSTOMER	0	0	0	0	0	0	0
124	SUBTOTAL OVERHEAD LINES	10,302	6,236	422	2,333	907	251	0
125	TOTAL ACCOUNT 593	10,194	6,236	314	2,333	907	251	0
	594-UNDERGROUND LINES							
126	DEMAND	2,130	1,307	88	488	174	40	0
127	CUSTOMER	0	0	0	0	0	0	0
128	TOTAL ACCOUNT 594	2,130	1,307	88	488	174	40	0
	595-LINE TRANSFORMERS							
129	DEMAND	782	498	34	185	51	3	0
130	CUSTOMER	0	0	0	0	0	0	0
131	TOTAL ACCOUNT 595	782	498	34	185	51	3	0
132	596-STREET LIGHTING	790	0	0	0	0	0	0
133	597-METERS	118	79	11	27	1	0	0
134	SUBTOTAL	15,681	9,016	505	3,360	1,343	381	39
135	DEMAND	14,881	8,937	602	3,333	1,342	381	39
136	CUSTOMER	800	79	(97)	27	1	0	0
	590-SUPERVISION							
137	DEMAND	2,492	1,495	101	558	225	64	7
138	CUSTOMER	134	13	(16)	5	0	0	0
139	TOTAL ACCOUNT 590	2,626	1,508	85	563	225	64	7
	598-MISCELLANEOUS							
140	DEMAND	420	253	17	94	38	10	1
141	CUSTOMER	23	2	(3)	1	0	0	0
142	TOTAL ACCOUNT 598	443	255	14	95	38	10	1

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GULF POWER COMPANY  
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 12/13 DEMAND ALLOCATION  
 SCHEDULE 4.10 - ANALYSIS OF OPERATIONS AND MAINTENANCE EXPENSE  
 (\$000'S)

LINE NO. (1)	DESCRIPTION (2)	RATE OS-I / II (10)	RATE OS-III (11)	RATE OS-IV (12)	TOTAL RETAIL SERVICE (13)	WHOLESALE (14)	UNIT POWER SALES (15)
121	593-OVHD LINES - MISC REVS	0	0	0	(108)	0	0
	593-OVERHEAD LINES						
122	DEMAND	119	17	17	10,302	0	0
123	CUSTOMER	0	0	0	0	0	0
124	SUBTOTAL OVERHEAD LINES	119	17	17	10,302	0	0
125	TOTAL ACCOUNT 593	119	17	17	10,194	0	0
	594-UNDERGROUND LINES						
126	DEMAND	25	4	4	2,130	0	0
127	CUSTOMER	0	0	0	0	0	0
128	TOTAL ACCOUNT 594	25	4	4	2,130	0	0
	595-LINE TRANSFORMERS						
129	DEMAND	9	1	1	782	0	0
130	CUSTOMER	0	0	0	0	0	0
131	TOTAL ACCOUNT 595	9	1	1	782	0	0
132	596-STREET LIGHTING	790	0	0	790	0	0
133	597-METERS	0	0	0	118	0	0
134	SUBTOTAL	944	25	22	15,635	46	0
135	DEMAND	154	25	22	14,835	46	0
136	CUSTOMER	790	0	0	800	0	0
	590-SUPERVISION						
137	DEMAND	26	4	4	2,484	8	0
138	CUSTOMER	132	0	0	134	0	0
139	TOTAL ACCOUNT 590	158	4	4	2,618	8	0
	598-MISCELLANEOUS						
140	DEMAND	4	1	1	419	1	0
141	CUSTOMER	23	0	0	23	0	0
142	TOTAL ACCOUNT 598	27	1	1	442	1	0

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GULF POWER COMPANY  
 12 MONTHS ENDING MAY 31, 2003  
 12/13 DEMAND ALLOCATION  
 SCHEDULE 4.10 - ANALYSIS OF OPERATIONS AND MAINTENANCE EXPENSE  
 (\$000'S)

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LINE NO. (1)	DESCRIPTION (2)	TOTAL ELECTRIC SYSTEM (3)	RATES RS/RST/RSVP (4)	RATES GS/GST (5)	RATES GSD/GSDT (6)	RATES LP/LPT (7)	MAJOR ACCOUNTS (8)	RATE CSA # 1 & 2 (9)
143	TOTAL MAINTENANCE	18,750	10,779	604	4,018	1,606	455	47
144	TOTAL DISTRIBUTION EXPENSE	33,048	19,887	1,304	6,250	2,231	554	110
145	TOTAL DEMAND	24,834	14,997	1,007	5,580	2,200	548	108
146	TOTAL CUSTOMER	8,214	4,890	297	670	31	6	2
147	CUSTOMER ACCOUNTS EXPENSE	15,118	13,011	1,021	716	12	3	3
	CUSTOMER ASSISTANCE EXPENSE							
148	907/911-SUPERVISION	2,430	2,113	203	112	2	0	0
	908/912-CUSTOMER ASSISTANCE							
149	RESIDENTIAL	4,663	4,663	0	0	0	0	0
150	COMMERCIAL	2,128	0	1,370	748	10	0	0
151	INDUSTRIAL	933	0	99	591	213	24	6
152	STREET LIGHTING	0	0	0	0	0	0	0
153	TOTAL ACCOUNT 908/912	7,724	4,663	1,469	1,339	223	24	6
154	909/913-ADVERTISING	594	586	5	3	0	0	0
155	910-MISCELLANEOUS	182	159	15	8	0	0	0
156	ENERGY CONSERVATION	3,992	2,835	493	540	110	11	3
157	ECCR ADJUSTMENT	(3,992)	(2,835)	(493)	(540)	(110)	(11)	(3)
158	NET ENERGY COST CONSER.	0	0	0	0	0	0	0
159	TOTAL CUSTOMER ASSISTANCE	10,930	7,521	1,692	1,462	225	24	6

GULF POWER COMPANY  
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 SCHEDULE 4.10 - ANALYSIS OF OPERATIONS AND MAINTENANCE EXPENSE  
 (\$000'S)

LINE NO. (1)	DESCRIPTION (2)	RATE OS-I / II (10)	RATE OS-III (11)	RATE OS-IV (12)	TOTAL RETAIL SERVICE (13)	WHOLESALE (14)	UNIT POWER SALES (15)
143	TOTAL MAINTENANCE	1,129	30	27	18,695	55	0
144	TOTAL DISTRIBUTION EXPENSE	2,545	60	33	32,974	74	0
145	TOTAL DEMAND	243	44	33	24,760	74	0
146	TOTAL CUSTOMER	2,302	16	0	8,214	0	0
147	CUSTOMER ACCOUNTS EXPENSE	201	139	9	15,115	3	0
	CUSTOMER ASSISTANCE EXPENSE						
148	907/911-SUPERVISION	0	0	0	2,430	0	0
	908/912-CUSTOMER ASSISTANCE						
149	RESIDENTIAL	0	0	0	4,663	0	0
150	COMMERCIAL	0	0	0	2,128	0	0
151	INDUSTRIAL	0	0	0	933	0	0
152	STREET LIGHTING	0	0	0	0	0	0
153	TOTAL ACCOUNT 908/912	0	0	0	7,724	0	0
154	909/913-ADVERTISING	0	0	0	594	0	0
155	910-MISCELLANEOUS	0	0	0	182	0	0
156	ENERGY CONSERVATION	0	0	0	3,992	0	0
157	ECCR ADJUSTMENT	0	0	0	(3,992)	0	0
158	NET ENERGY COST CONSER.	0	0	0	0	0	0
159	TOTAL CUSTOMER ASSISTANCE	0	0	0	10,930	0	0

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GULF POWER COMPANY  
 12 MONTHS ENDING MAY 31, 2003  
 12/13 DEMAND ALLOCATION  
 SCHEDULE 4.10 - ANALYSIS OF OPERATIONS AND MAINTENANCE EXPENSE  
 (\$000'S)

LINE NO. (1)	DESCRIPTION (2)	TOTAL ELECTRIC SYSTEM (3)	RATES RS/RST/RSVP (4)	RATES GS/GST (5)	RATES GSD/GSDT (6)	RATES LP/LPT (7)	MAJOR ACCOUNTS (8)	RATE CSA # 1 & 2 (9)
ADMIN. & GENERAL EXPENSE								
160	924-PROPERTY INSURANCE							
	PRODUCTION	1,016	404	27	152	118	22	19
161	RETAIL JURISDICTION							
	DEMAND		379	25	139	107	19	17
162	ENERGY		25	2	13	11	3	2
163	TRANSMISSION	812	435	28	159	121	20	19
164	DISTRIBUTION	2,419	1,427	104	461	173	48	11
165	DEMAND	1,911	1,144	77	425	171	48	10
166	CUSTOMER	508	283	27	36	2	0	1
167	CUSTOMER ACCOUNTS	26	23	2	1	0	0	0
168	CUSTOMER ASSISTANCE	22	16	3	3	0	0	0
169	CUSTOMER	22	16	3	3	0	0	0
170	ENERGY	0	0	0	0	0	0	0
171	TOTAL ACCOUNT 924	4,295	2,305	164	776	412	90	49
172	DEMAND	3,682	1,958	130	723	399	87	46
173	CUSTOMER	556	322	32	40	2	0	1
174	ENERGY	57	25	2	13	11	3	2
175	REG. COMM. EXP. & UNCOLL.							
	STATE & FEDERAL	1,064	490	44	170	105	27	9
176	UNCOLLECTIBLE EXP.	1,543	871	79	302	186	47	16
177	TOTAL REG. COMM. & UNCOLL.	2,607	1,361	123	472	291	74	25
178	OTHER INDUSTRY DUES	294	136	8	65	55	16	10
179	MISC. A & G - OTHER REVS.	3	3	0	0	0	0	0
180	MISCELLANEOUS A & G	35,959	21,503	1,957	5,721	3,206	606	439
181	DEMAND	22,947	12,081	795	4,446	2,891	530	394
182	CUSTOMER	11,868	8,891	1,130	1,022	104	13	5
183	ENERGY	1,144	531	32	253	211	63	40

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GULF POWER COMPANY  
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 SCHEDULE 4.10 - ANALYSIS OF OPERATIONS AND MAINTENANCE EXPENSE  
 (\$000'S)

LINE NO. (1)	DESCRIPTION (2)	RATE OS-I / II (10)	RATE OS-III (11)	RATE OS-IV (12)	TOTAL RETAIL SERVICE (13)	WHOLESALE (14)	UNIT POWER SALES (15)
ADMIN. & GENERAL EXPENSE							
160	924-PROPERTY INSURANCE PRODUCTION	1	1	0	744	36	236
161	RETAIL JURISDICTION DEMAND	0	1	0	687		
162	ENERGY	1	0	0	57		
163	TRANSMISSION	1	1	0	784	28	0
164	DISTRIBUTION	173	6	3	2,406	13	0
165	DEMAND	18	3	2	1,898	13	0
166	CUSTOMER	155	3	1	508	0	0
167	CUSTOMER ACCOUNTS	0	0	0	26	0	0
168	CUSTOMER ASSISTANCE	0	0	0	22	0	0
169	CUSTOMER	0	0	0	22	0	0
170	ENERGY	0	0	0	0	0	0
171	TOTAL ACCOUNT 924	175	8	3	3,982	77	236
172	DEMAND	19	5	2	3,369	77	236
173	CUSTOMER	155	3	1	556	0	0
174	ENERGY	1	0	0	57	0	0
REG. COMM. EXP. & UNCOLL.							
175	STATE & FEDERAL	20	3	0	868	196	0
176	UNCOLLECTIBLE EXP.	36	5	1	1,543	0	0
177	TOTAL REG. COMM. & UNCOLL.	56	8	1	2,411	196	0
178	OTHER INDUSTRY DUES	3	1	0	294	0	0
179	MISC. A & G - OTHER REVS.	0	0	0	3	0	0
180	MISCELLANEOUS A & G	727	94	13	34,266	619	1,074
181	DEMAND	71	38	9	21,255	618	1,074
182	CUSTOMER	645	53	3	11,866	2	0
183	ENERGY	11	3	1	1,145	(1)	0

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GULF POWER COMPANY  
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 12/13 DEMAND ALLOCATION  
 SCHEDULE 4.10 - ANALYSIS OF OPERATIONS AND MAINTENANCE EXPENSE  
 (\$000'S)

LINE NO. (1)	DESCRIPTION (2)	TOTAL ELECTRIC SYSTEM (3)	RATES RS/RST/RSVP (4)	RATES GS/GST (5)	RATES GSD/GSDT (6)	RATES LP/LPT (7)	MAJOR ACCOUNTS (8)	RATE CSA # 1 & 2 (9)
184	TOTAL MISCELLANEOUS A & G	35,962	21,506	1,957	5,721	3,206	606	439
185	DEMAND	22,947	12,081	795	4,446	2,891	530	394
186	CUSTOMER	11,871	8,894	1,130	1,022	104	13	5
187	ENERGY	1,144	531	32	253	211	63	40
188	TOTAL ADMIN. & GENERAL	43,158	25,308	2,252	7,034	3,964	786	523
189	TOTAL OPER. & MAINTENANCE	193,571	108,767	9,005	32,695	20,056	4,370	2,953
190	DEMAND	109,172	58,552	3,858	21,559	13,778	2,559	1,848
191	ENERGY	35,103	14,216	852	6,754	5,613	1,691	1,063
192	CUSTOMER	46,689	34,638	4,172	3,910	374	46	17
193	REVENUE	2,607	1,361	123	472	291	74	25

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GULF POWER COMPANY  
 12 MONTHS ENDING MAY 31, 2003  
 12/13 DEMAND ALLOCATION  
 SCHEDULE 4.10 - ANALYSIS OF OPERATIONS AND MAINTENANCE EXPENSE  
 (\$000'S)

LINE NO. (1)	DESCRIPTION (2)	RATE OS-I / II (10)	RATE OS-III (11)	RATE OS-IV (12)	TOTAL RETAIL SERVICE (13)	WHOLESALE (14)	UNIT POWER SALES (15)
184	TOTAL MISCELLANEOUS A & G	727	94	13	34,269	619	1,074
185	DEMAND	71	38	9	21,255	618	1,074
186	CUSTOMER	645	53	3	11,869	2	0
187	ENERGY	11	3	1	1,145	(1)	0
188	TOTAL ADMIN. & GENERAL	961	111	17	40,956	892	1,310
189	TOTAL OPER. & MAINTENANCE	4,015	487	71	182,419	3,935	7,217
190	DEMAND	369	181	44	102,748	2,741	3,683
191	ENERGY	287	87	13	30,576	993	3,534
192	CUSTOMER	3,303	211	13	46,684	5	0
193	REVENUE	56	8	1	2,411	195	0

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GULF POWER COMPANY  
12 MONTHS ENDED MAY 31, 2003  
12/13 DEMAND ALLOCATION  
ANALYSIS OF OPERATIONS AND MAINTENANCE EXPENSE

<u>Line No.</u>	<u>Fint. Label</u>	<u>Description</u>
1	(A)	Allocated per Level 1 Demand Allocator; UPS directly assigned.
2	(B)	Allocated per Level 1 Energy Allocator; UPS directly assigned.
3	(B)	
5	(A)	
6	(B)	
8	(A)	
9	(B)	
11	(A)	
12	(A)	
14	(C)	Allocated per Level 2 Demand Allocator; UPS directly assigned.
16	(A)	
17	(A)	
18	(A)	
19	(B)	
21	(A)	
22	(B)	
24	(A)	
25	(B)	
29	(D)	Allocated per Level 1 Demand Allocator.
30	(E)	Allocated per Level 1 Energy Allocator.
31	(E)	
33	(D)	
34	(E)	
36	(D)	
37	(E)	
40	(D)	
41	(D)	
42	(E)	
44	(D)	
45	(E)	
47	(D)	
48	(E)	
56	(A)	
57	(B)	
58	(B)	

GULF POWER COMPANY  
12 MONTHS ENDED MAY 31, 2003  
12/13 DEMAND ALLOCATION  
ANALYSIS OF OPERATIONS AND MAINTENANCE EXPENSE

<u>Line No.</u>	<u>Frnt Label</u>	<u>Description</u>
61	(F)	Allocated per sum of Generation Demand Expenses and Purchased Power Demand Expenses.
62	(E)	
64	(A)	
65	(B)	
73	(C)	
74	(G)	Allocated per Transmission Substations Gross Plant; UPS directly assigned.
75	(H)	Allocated per Transmission Lines Gross Plant; UPS directly assigned.
76	(I)	Allocated per Transmission Account 358 Gross Plant.
77	(A)	
79	(J)	Allocated per Subtotal of Transmission Operations O & M Expense; UPS directly assigned.
80	(J)	
81	(J)	
83	(K)	Allocated per sum of Transmission Accounts 352, 354, and 355 Gross Plant; UPS directly assigned.
84	(L)	Allocated per Transmission Account 353 Gross Plant; UPS directly assigned.
85	(H)	
87	(M)	Allocated per Subtotal of Transmission Maintenance O & M Expense; UPS directly assigned.
88	(M)	
91	(N)	Allocated per Level 3 Demand Allocator.
92	(O)	Allocated per Distribution Substations Gross Plant.
93	(P)	Allocated per corresponding Distribution Gross Plant Accounts 365 and 368.
94	(P)	
96	(Q)	Allocated per corresponding Distribution Gross Plant Accounts 367 and 368.
97	(Q)	
99	(R)	Allocated per Distribution Account 373 Gross Plant.
100	(S)	Allocated per Distribution Account 370 Gross Plant.
101	(T)	Per analysis of information provided by Gulf Power Company.
103	(U)	Allocated per Distribution Account 369 Gross Plant.
104	(T)	
109	(V)	Allocated per corresponding Subtotal of Distribution Operations O & M.
110	(V)	
112	(V)	
113	(V)	



GULF POWER COMPANY  
12 MONTHS ENDED MAY 31, 2003  
12/13 DEMAND ALLOCATION  
ANALYSIS OF OPERATIONS AND MAINTENANCE EXPENSE

<u>Line No.</u>	<u>Ftnt Label</u>	<u>Description</u>
115	(V)	
116	(V)	
119	(W)	Allocated per Distribution Account 361 Gross Plant.
120	(X)	Allocated per Distribution Account 362 Gross Plant.
121	(T)	
122	(Y)	Allocated per Common portion of Distribution Accounts 364 and 365.
123	(Z)	Allocated per Customer portion of Distribution Accounts 364 and 365.
126	(AA)	Allocated per Common portion of Distribution Accounts 366 and 367 Gross Plant.
127	(AB)	Allocated per Customer portion of Distribution Accounts 366 and 367 Gross Plant.
129	(AC)	Allocated per Distribution Account 368 Gross Plant.
130	(AC)	
132	(R)	
133	(S)	
137	(AD)	Allocated per corresponding Subtotal of Distribution Maintenance O & M.
138	(AD)	
140	(AD)	
141	(AD)	
147	(AE)	Direct assignment to rate provided by Gulf Power Company.
148	(AF)	Assigned to customer class. Allocated within class per Average Number of Customers by rate.
149	(AG)	Provided by Gulf Power to Class. Allocated to rate based on analysis of average number of customers within class.
150	(AG)	
151	(AG)	
152	(AG)	
154	(AG)	
155	(AG)	
156	(AG)	
157	(AG)	

GULF POWER COMPANY  
12 MONTHS ENDED MAY 31, 2003  
12/13 DEMAND ALLOCATION  
ANALYSIS OF OPERATIONS AND MAINTENANCE EXPENSE

<u>Line</u> <u>No.</u>	<u>Ftnt</u> <u>Label</u>	<u>Description</u>
160	(AH)	Retail jurisdiction sum of corresponding demand and energy pieces; Total All Other allocated per Level 1 Demand Allocator; UPS directly assigned.
161	(D)	
162	(E)	
163	(AJ)	Allocated per Transmission Gross Plant; UPS directly assigned.
164	(AJ)	Allocated per corresponding Distribution Gross Plant.
165	(AJ)	
166	(AJ)	
167	(AK)	Allocated per Customer Accounts O & M Expense.
168	(AL)	Allocated per corresponding Customer Assistance O & M Expense.
169	(AL)	
170	(AL)	
175	(AM)	Provided by Gulf Power to jurisdiction. Allocated to rate per Retail Revenue from Sales.
176	(AN)	Allocated per Retail Revenue from Sales.
178	(AO)	Allocated per Retail MWH Sales.
179	(T)	
183	(AP)	Allocated per corresponding Salaries and Wages; UPS directly assigned.
184	(AP)	
185	(AP)	
186	(AP)	

GULF POWER COMPANY  
 12 MONTHS ENDING MAY 31, 2003  
 12/13 DEMAND ALLOCATION  
 SCHEDULE 4.20 - ANALYSIS OF DEPRECIATION EXPENSE  
 (\$000'S)

LINE NO. (1)	DESCRIPTION (2)	TOTAL ELECTRIC SYSTEM (3)	RATES RS/RST/RSVP (4)	RATES GS/GST (5)	RATES GSD/GSDT (6)	RATES LP/LPT (7)	MAJOR ACCOUNTS (8)	RATE CSA # 1 & 2 (9)
1	TOTAL PRODUCTION	46,335	22,234	1,440	8,299	6,414	1,153	1,025
	RETAIL JURISDICTION							
2	DEMAND		20,777	1,353	7,607	5,839	981	916
3	ENERGY		1,457	87	692	575	172	109
	TRANSMISSION							
4	350-EASEMENTS	222	119	8	43	33	6	5
5	352-STRUCTURES	109	56	4	20	15	3	2
6	353-STATION EQUIPMENT	1,902	968	63	354	266	43	43
7	354-TOWERS & FIXTURES	743	397	26	146	111	19	17
8	355-POLES & FIXTURES	1,353	722	47	264	203	34	32
9	356-OVERHEAD COND.	1,391	744	48	272	208	34	33
10	358-UNDERGROUND COND.	356	191	12	70	53	9	8
11	359-ROADS AND TRAILS	2	2	0	0	0	0	0
12	TOTAL TRANSMISSION	6,078	3,199	208	1,168	889	148	140
	DISTRIBUTION							
13	360-EASEMENTS	0	0	0	0	0	0	0
14	361-STRUCTURES	359	181	12	66	48	25	8
15	362-STATION EQUIPMENT	4,200	2,255	147	825	529	219	98
	364-POLES & FIXTURES							
16	COMMON	3,346	2,004	136	751	310	95	0
17	CUSTOMER	0	0	0	0	0	0	0
18	TOTAL ACCOUNT 364	3,346	2,004	136	751	310	95	0

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GULF POWER COMPANY  
 12 MONTHS ENDING MAY 31, 2003  
 12/13 DEMAND ALLOCATION  
 SCHEDULE 4.20 - ANALYSIS OF DEPRECIATION EXPENSE  
 (\$000'S)

LINE NO. (1)	DESCRIPTION (2)	RATE OS-I / II (10)	RATE OS-III (11)	RATE OS-IV (12)	TOTAL RETAIL SERVICE (13)	WHOLESALE (14)	UNIT POWER SALES (15)
1	TOTAL PRODUCTION	55	76	2	40,698	1,510	4,127
RETAIL JURISDICTION							
2	DEMAND	26	67	1	37,567		
3	ENERGY	29	9	1	3,131		
TRANSMISSION							
4	350-EASEMENTS	0	0	0	214	8	0
5	352-STRUCTURES	0	0	0	100	3	6
6	353-STATION EQUIPMENT	1	3	0	1,741	59	102
7	354-TOWERS & FIXTURES	0	1	0	716	27	0
8	355-POLES & FIXTURES	1	2	0	1,305	48	0
9	356-OVERHEAD COND.	1	2	0	1,342	49	0
10	358-UNDERGROUND COND.	0	1	0	344	12	0
11	359-ROADS AND TRAILS	0	0	0	2	0	0
12	TOTAL TRANSMISSION	3	9	0	5,764	206	108
DISTRIBUTION							
13	360-EASEMENTS	0	0	0	0	0	0
14	361-STRUCTURES	0	1	0	341	18	0
15	362-STATION EQUIPMENT	3	7	0	4,083	117	0
364-POLES & FIXTURES							
16	COMMON	38	6	6	3,346	0	0
17	CUSTOMER	0	0	0	0	0	0
18	TOTAL ACCOUNT 364	38	6	6	3,346	0	0

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GULF POWER COMPANY  
 12 MONTHS ENDING MAY 31, 2003  
 12/13 DEMAND ALLOCATION  
 SCHEDULE 4.20 - ANALYSIS OF DEPRECIATION EXPENSE  
 (\$000'S)

LINE NO. (1)	DESCRIPTION (2)	TOTAL ELECTRIC SYSTEM (3)	RATES RS/RST/RSVP (4)	RATES GS/GST (5)	RATES GSD/GSDT (6)	RATES LP/LPT (7)	MAJOR ACCOUNTS (8)	RATE CSA # 1 & 2 (9)
	365-OVERHEAD COND.							
19	DEMAND	3,666	2,239	151	837	308	76	0
20	CUSTOMER	0	0	0	0	0	0	0
21	TOTAL ACCOUNT 365	3,666	2,239	151	837	308	76	0
	366-UNDG. CONDUIT							
22	COMMON	44	26	2	10	4	1	0
23	CUSTOMER	0	0	0	0	0	0	0
24	TOTAL ACCOUNT 366	44	26	2	10	4	1	0
	367-UNDERGROUND COND.							
25	COMMON	2,440	1,498	101	559	199	46	0
26	CUSTOMER	0	0	0	0	0	0	0
27	TOTAL ACCOUNT 367	2,440	1,498	101	559	199	46	0
	368-LINE TRANSFORMERS							
28	COMMON	5,562	3,538	239	1,314	362	23	0
29	CUSTOMER	0	0	0	0	0	0	0
30	TOTAL ACCOUNT 368	5,562	3,538	239	1,314	362	23	0
31	369-SERVICES	2,384	2,114	158	87	1	0	0
32	370-METERS	1,282	850	123	289	16	3	1
33	373-STREET LIGHTING	1,598	0	0	0	0	0	0
34	TOTAL DISTRIBUTION	24,881	14,705	1,069	4,738	1,777	488	107
35	DEMAND	19,617	11,741	788	4,362	1,760	485	106
36	CUSTOMER	5,264	2,964	281	376	17	3	1
37	GENERAL PLANT	6,622	3,990	363	1,061	595	112	81
38	DEMAND	4,208	2,243	147	824	537	98	73
39	CUSTOMER	2,202	1,649	210	190	19	2	1
40	ENERGY	212	98	6	47	39	12	7
41	TOTAL DEPR. EXPENSE	83,916	44,128	3,080	15,266	9,675	1,901	1,353
42	DEMAND	73,107	37,960	2,496	13,961	9,025	1,712	1,235
43	CUSTOMER	7,466	4,613	491	566	36	5	2
44	ENERGY	3,343	1,555	93	739	614	184	116

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GULF POWER COMPANY  
 12 MONTHS ENDING MAY 31, 2003  
 12/13 DEMAND ALLOCATION  
 SCHEDULE 4.20 - ANALYSIS OF DEPRECIATION EXPENSE  
 (\$'000'S)

LINE NO. (1)	DESCRIPTION (2)	RATE OS-I / II (10)	RATE OS-III (11)	RATE OS-IV (12)	TOTAL RETAIL SERVICE (13)	WHOLESALE (14)	UNIT POWER SALES (15)
19	DEMAND	43	6	6	3,666	0	0
20	CUSTOMER	0	0	0	0	0	0
21	TOTAL ACCOUNT 365	43	6	6	3,666	0	0
366-UNDG. CONDUIT							
22	COMMON	1	0	0	44	0	0
23	CUSTOMER	0	0	0	0	0	0
24	TOTAL ACCOUNT 366	1	0	0	44	0	0
367-UNDERGROUND COND.							
25	COMMON	29	4	4	2,440	0	0
26	CUSTOMER	0	0	0	0	0	0
27	TOTAL ACCOUNT 367	29	4	4	2,440	0	0
368-LINE TRANSFORMERS							
28	COMMON	67	10	9	5,562	0	0
29	CUSTOMER	0	0	0	0	0	0
30	TOTAL ACCOUNT 368	67	10	9	5,562	0	0
31	369-SERVICES	0	23	1	2,384	0	0
32	370-METERS	0	0	0	1,282	0	0
33	373-STREET LIGHTING	1,598	0	0	1,598	0	0
34	TOTAL DISTRIBUTION	1,779	57	26	24,746	135	0
35	DEMAND	181	34	25	19,482	135	0
36	CUSTOMER	1,598	23	1	5,264	0	0
GENERAL PLANT							
37	GENERAL PLANT	135	17	2	6,356	115	151
38	DEMAND	13	6	1	3,942	115	151
39	CUSTOMER	120	10	1	2,202	0	0
40	ENERGY	2	1	0	212	0	0
41	TOTAL DEPR. EXPENSE	1,972	159	30	77,564	1,966	4,386
42	DEMAND	223	116	27	66,755	1,966	4,386
43	CUSTOMER	1,718	33	2	7,466	0	0
44	ENERGY	31	10	1	3,343	0	0

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GULF POWER COMPANY  
12 MONTHS ENDED MAY 31, 2003  
12/13 DEMAND ALLOCATION  
ANALYSIS OF DEPRECIATION EXPENSE

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

GULF POWER COMPANY  
 12 MONTHS ENDING MAY 31, 2003  
 12/13 DEMAND ALLOCATION  
 SCHEDULE 4.30 - ANALYSIS OF TAXES OTHER THAN INCOME TAXES  
 (\$000'S)

LINE NO. (1)	DESCRIPTION (2)	TOTAL ELECTRIC SYSTEM (3)	RATES RS/RST/RSPV (4)	RATES GS/GST (5)	RATES GSD/GSDT (6)	RATES LP/LPT (7)	MAJOR ACCOUNTS (8)	RATE CSA # 1 & 2 (9)
REAL & PERSONAL PROPERTY								
1	PRODUCTION RETAIL JURISDICTION	12,796	6,467	419	2,413	1,865	335	298
2	DEMAND		6,044	394	2,212	1,698	285	266
3	ENERGY		423	25	201	167	50	32
4	TRANSMISSION	1,785	947	62	347	264	43	42
5	DISTRIBUTION	6,449	3,810	277	1,228	461	127	28
6	DEMAND	5,095	3,049	205	1,133	457	125	28
7	CUSTOMER	1,354	761	72	95	4	2	0
8	CUSTOMER ACCOUNTS	181	156	12	9	0	0	0
9	CUSTOMER ASSISTANCE	153	106	24	20	3	0	0
10	CUSTOMER	153	106	24	20	3	0	0
11	ENERGY	0	0	0	0	0	0	0
12	TOTAL ELECTRIC PROP. TAXES	21,364	11,486	794	4,017	2,593	505	368
13	DEMAND	18,766	10,040	661	3,692	2,419	453	336
14	CUSTOMER	1,688	1,023	108	124	7	2	0
15	ENERGY	910	423	25	201	167	50	32
PAYROLL TAXES								
16	PRODUCTION RETAIL JURISDICTION	2,344	1,165	76	435	336	62	54
17	DEMAND		1,090	71	399	306	52	48
18	ENERGY		75	5	36	30	10	6
19	TRANSMISSION	211	114	7	41	31	5	5
20	DISTRIBUTION	1,253	755	49	237	85	21	4
21	DEMAND	942	569	38	212	83	21	4
22	CUSTOMER	311	186	11	25	2	0	0
23	CUSTOMER ACCOUNTS	807	694	55	38	1	0	0
24	CUSTOMER ASSISTANCE	683	474	102	91	15	1	0
25	CUSTOMER	578	399	89	77	12	1	0
26	ENERGY	105	75	13	14	3	0	0
27	SUBTOTAL ELEC. PAYROLL TAXES	5,298	3,202	289	842	468	89	63
28	DEMAND	3,333	1,773	116	652	420	78	57
29	CUSTOMER	1,696	1,279	155	140	15	1	0
30	ENERGY	269	150	18	50	33	10	6

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GULF POWER COMPANY  
 12 MONTHS ENDING MAY 31, 2003  
 12/13 DEMAND ALLOCATION  
 SCHEDULE 4.30 - ANALYSIS OF TAXES OTHER THAN INCOME TAXES  
 (\$000'S)

LINE NO. (1)	DESCRIPTION (2)	RATE OS-I/II (10)	RATE OS-III (11)	RATE OS-IV (12)	TOTAL RETAIL SERVICE (13)	WHOLESALE (14)	UNIT POWER SALES (15)
REAL & PERSONAL PROPERTY							
1	PRODUCTION RETAIL JURISDICTION	17	22	0	11,836	439	521
2	DEMAND	8	19	0	10,926		
3	ENERGY	9	3	0	910		
4	TRANSMISSION	1	3	0	1,709	62	14
5	DISTRIBUTION	461	15	7	6,414	35	0
6	DEMAND	47	9	7	5,060	35	0
7	CUSTOMER	414	6	0	1,354	0	0
8	CUSTOMER ACCOUNTS	2	2	0	181	0	0
9	CUSTOMER ASSISTANCE	0	0	0	153	0	0
10	CUSTOMER	0	0	0	153	0	0
11	ENERGY	0	0	0	0	0	0
12	TOTAL ELECTRIC PROP. TAXES	481	42	7	20,293	536	535
13	DEMAND	56	31	7	17,695	536	535
14	CUSTOMER	416	8	0	1,688	0	0
15	ENERGY	9	3	0	910	0	0
PAYROLL TAXES							
16	PRODUCTION RETAIL JURISDICTION	3	4	0	2,135	79	130
17	DEMAND	1	4	0	1,971		
18	ENERGY	2	0	0	164		
19	TRANSMISSION	0	0	0	203	8	0
20	DISTRIBUTION	96	2	1	1,250	3	0
21	DEMAND	9	2	1	939	3	0
22	CUSTOMER	87	0	0	311	0	0
23	CUSTOMER ACCOUNTS	11	7	1	807	0	0
24	CUSTOMER ASSISTANCE	0	0	0	683	0	0
25	CUSTOMER	0	0	0	578	0	0
26	ENERGY	0	0	0	105	0	0
27	SUBTOTAL ELEC. PAYROLL TAXES	110	13	2	5,078	90	130
28	DEMAND	10	6	1	3,113	90	130
29	CUSTOMER	98	7	1	1,696	0	0
30	ENERGY	2	0	0	269	0	0

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GULF POWER COMPANY  
 12 MONTHS ENDING MAY 31, 2003  
 12/13 DEMAND ALLOCATION  
 SCHEDULE 4.30 - ANALYSIS OF TAXES OTHER THAN INCOME TAXES  
 (\$'000'S)

LINE NO. (1)	DESCRIPTION (2)	TOTAL ELECTRIC SYSTEM (3)	RATES RS/RST/RSVP (4)	RATES GS/GST (5)	RATES GSD/GSDT (6)	RATES LP/LPT (7)	MAJOR ACCOUNTS (8)	RATE CSA # 1 & 2 (9)
31	ECCR PAYROLL ADJUSTMENT	(107)	(76)	(13)	(15)	(3)	0	0
32	NET ELEC. PAYROLL TAXES	5,191	3,126	276	827	465	89	63
33	DEMAND	3,333	1,773	116	652	420	78	57
34	CUSTOMER	1,696	1,279	155	140	15	1	0
35	ENERGY	162	74	5	35	30	10	6
REVENUE TAXES								
36	GROSS RECEIPTS TAX	11,110	6,270	567	2,174	1,339	344	114
37	FLA REG. COMM. ASSESSMENT	262	148	13	51	32	8	3
38	FUEL & ECCR REL. REV TAXES	0	0	0	0	0	0	0
39	FRANCHISE FEE REV. ADJ.	0	0	0	0	0	0	0
40	TOTAL REVENUE TAXES	11,372	6,418	580	2,225	1,371	352	117
OTHER TAXES								
41	MISS. STATE FRAN. TAX	168	90	6	33	25	4	4
42	FRANCHISE FEE	18,446	10,412	941	3,609	2,223	571	189
43	MISCELLANEOUS TAXES	174	107	10	29	16	3	2
44	DEMAND	109	61	4	22	14	3	2
45	CUSTOMER	59	42	6	6	1	0	0
46	ENERGY	6	4	0	1	1	0	0
47	TOTAL OTHER TAXES	18,788	10,609	957	3,671	2,264	578	195
48	FRANCHISE FEE ADJUSTMENT	(18,446)	(10,412)	(941)	(3,609)	(2,223)	(571)	(189)
49	TOTAL TAXES OTHER THAN INC.	38,269	21,227	1,666	7,131	4,470	953	554
50	DEMAND	22,376	11,964	787	4,399	2,878	538	399
51	CUSTOMER	3,443	2,344	269	270	23	3	0
52	ENERGY	1,078	501	30	237	198	60	38
53	REVENUE RELATED	11,372	6,418	580	2,225	1,371	352	117

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GULF POWER COMPANY  
12 MONTHS ENDING MAY 31, 2003  
12/13 DEMAND ALLOCATION  
SCHEDULE 4.30 - ANALYSIS OF TAXES OTHER THAN INCOME TAXES  
(\$000'S)

LINE NO. (1)	DESCRIPTION (2)	RATE OS-I / II (10)	RATE OS-III (11)	RATE OS-IV (12)	TOTAL RETAIL SERVICE (13)	WHOLESALE (14)	UNIT POWER SALES (15)
31	ECCR PAYROLL ADJUSTMENT	0	0	0	(107)	0	0
32	NET ELEC. PAYROLL TAXES	110	13	2	4,971	90	130
33	DEMAND	10	6	1	3,113	90	130
34	CUSTOMER	98	7	1	1,696	0	0
35	ENERGY	2	0	0	162	0	0
REVENUE TAXES							
36	GROSS RECEIPTS TAX	261	35	6	11,110	0	0
37	FLA REG. COMM. ASSESSMENT	6	1	0	262	0	0
38	FUEL & ECCR REL. REV TAXES	0	0	0	0	0	0
39	FRANCHISE FEE REV. ADJ.	0	0	0	0	0	0
40	TOTAL REVENUE TAXES	267	36	6	11,372	0	0
OTHER TAXES							
41	MISS. STATE FRAN. TAX	0	0	0	162	6	0
42	FRANCHISE FEE	433	58	10	18,446	0	0
43	MISCELLANEOUS TAXES	4	0	0	171	3	0
44	DEMAND	0	0	0	106	3	0
45	CUSTOMER	4	0	0	59	0	0
46	ENERGY	0	0	0	6	0	0
47	TOTAL OTHER TAXES	437	58	10	18,779	9	0
48	FRANCHISE FEE ADJUSTMENT	(433)	(58)	(10)	(18,446)	0	0
49	TOTAL TAXES OTHER THAN INC.	862	91	15	36,969	635	665
50	DEMAND	66	37	8	21,076	635	665
51	CUSTOMER	518	15	1	3,443	0	0
52	ENERGY	11	3	0	1,078	0	0
53	REVENUE RELATED	267	36	6	11,372	0	0

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GULF POWER COMPANY  
12 MONTHS ENDED MAY 31, 2003  
12/13 DEMAND ALLOCATION  
ANALYSIS OF TAXES OTHER THAN INCOME TAXES

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

GULF POWER COMPANY  
 12 MONTHS ENDING MAY 31, 2003  
 12/13 DEMAND ALLOCATION  
 SCHEDULE 5.0 - LINE ALLOCATORS AND PERCENTAGES

LINE NO. (1)	DESCRIPTION (2)	TOTAL ELECTRIC SYSTEM (3)	RATES RS/RST/RSVP (4)	RATES GS/GST (5)	RATES GSD/GSDT (6)	RATES LP/LPT (7)	MAJOR ACCOUNTS (8)	RATE CSA # 1 & 2 (9)
1	ENERGY - LEVEL 1	11,325,851	5,093,294	305,315	2,419,117	2,009,945	604,992	380,166
2	%	1.000000	0.4497052	0.0269574	0.2135925	0.1774654	0.0534169	0.0335662
3	MWH SALES	10,642,060	4,757,268	285,173	2,259,821	1,908,052	578,948	364,420
4	%	1.000000	0.4470251	0.0267968	0.2123481	0.1792934	0.0544019	0.0342434
CP DEMAND								
-----								
5	LEVELS 1 & 2	1,910,667	1,018,903	66,360	373,038	286,366	48,135	44,905
6	%	1.000000	0.5332708	0.0347313	0.1952397	0.1498776	0.0251928	0.0235023
7	LEVEL 3	1,653,173	990,726	64,525	362,718	172,415	14,626	43,663
8	%	1.000000	0.5992876	0.0390310	0.2194072	0.1042933	0.0088472	0.0264116
NCP DEMAND								
-----								
9	LEVEL 4	2,160,571	1,294,992	87,589	485,119	199,890	61,115	0
10	%	1.000000	0.5993749	0.0405397	0.2245327	0.0925172	0.0282865	0.0000000
11	LEVEL 5	1,984,235	1,274,366	86,181	472,658	119,801	0	0
12	%	1.000000	0.6422455	0.0434329	0.2382067	0.0603765	0.0000000	0.0000000
AVERAGE NO. OF CUSTOMERS								
-----								
13	LEVEL 4 and BELOW	385,424	332,790	27,193	15,038	265	4	0
14	%	1.000000	0.8634387	0.0705535	0.0390168	0.0006877	0.0000104	0.0000000
15	LEVEL 5	385,340	332,790	27,191	15,000	226	0	0
16	%	1.000000	0.8636269	0.0705637	0.0389267	0.0005866	0.0000000	0.0000000
17	TOTAL	385,449	332,790	27,193	15,039	279	10	2
18	%	1.000000	0.8633827	0.0705489	0.0390168	0.0007239	0.0000259	0.0000052

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GULF POWER COMPANY  
 12 MONTHS ENDING MAY 31, 2003  
 12/13 DEMAND ALLOCATION  
 SCHEDULE 5.0 - LINE ALLOCATORS AND PERCENTAGES

LINE NO. (1)	DESCRIPTION (2)	RATE OS-I/II (10)	RATE OS-III (11)	RATE OS-IV (12)	TOTAL RETAIL SERVICE (13)	WHOLESALE (14)	UNIT POWER SALES (15)
1	ENERGY - LEVEL 1	102,367	31,542	4,419	10,951,157	374,694	0
2	%	0.0090383	0.0027850	0.0003902	0.9669169	0.0330831	0.0000000
3	MWH SALES	95,614	29,462	4,127	10,282,885	359,175	0
4	%	0.0089845	0.0027684	0.0003878	0.9662495	0.0337505	0.0000000
CP DEMAND							
-----							
5	LEVELS 1 & 2	1,296	3,277	56	1,842,336	68,331	0
6	%	0.0006783	0.0017151	0.0000293	0.9642371	0.0357629	0.0000000
7	LEVEL 3	1,260	3,186	54	1,653,173	0	0
8	%	0.0007622	0.0019272	0.0000327	1.0000000	0.0000000	0.0000000
NCP DEMAND							
-----							
9	LEVEL 4	24,691	3,603	3,572	2,160,571	0	0
10	%	0.0114280	0.0016676	0.0016533	1.0000000	0.0000000	0.0000000
11	LEVEL 5	24,298	3,546	3,385	1,984,235	0	0
12	%	0.0122455	0.0017871	0.0017059	1.0000000	0.0000000	0.0000000
AVERAGE NO. OF CUSTOMERS							
-----							
13	LEVEL 4 and BELOW	5,854	4,038	242	385,424	0	0
14	%	0.0151885	0.0104768	0.0006279	1.0000000	0.0000000	0.0000000
15	LEVEL 5	5,854	4,038	241	385,340	0	0
16	%	0.0151918	0.0104791	0.0006254	1.0000000	0.0000000	0.0000000
17	TOTAL	5,854	4,038	242	385,447	2	0
18	%	0.0151875	0.0104761	0.0006278	0.9999948	0.0000052	0.0000000

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GULF POWER COMPANY  
 12 MONTHS ENDING MAY 31, 2003  
 12/13 DEMAND ALLOCATION  
 SCHEDULE 5.0 - LINE ALLOCATORS AND PERCENTAGES

LINE NO. (1)	DESCRIPTION (2)	TOTAL ELECTRIC SYSTEM (3)	RATES RS/RST/RVSP (4)	RATES GS/GST (5)	RATES GSD/GSDT (6)	RATES LP/LPT (7)	MAJOR ACCOUNTS (8)	RATE CSA # 1 & 2 (9)
SALARIES AND WAGES								
19	PRODUCTION	22,736	11,972	776	4,471	3,456	623	552
	RETAIL JURISDICTION							
20	12/13 DEMAND RELATED		11,191	729	4,098	3,146	529	493
21	1/13 ENERGY RELATED		781	47	373	310	94	59
22	%	1.000000	0.5265658	0.0341309	0.1966485	0.1520056	0.0274015	0.0242787
23	TRANSMISSION	2,052	1,097	72	402	306	51	48
24	%	1.000000	0.5346004	0.0350877	0.1959064	0.1491228	0.0248538	0.0233918
	DISTRIBUTION							
25	DEMAND	9,141	5,521	371	2,054	810	201	40
26	CUSTOMER	3,023	1,800	109	247	11	2	1
27	TOTAL DISTRIBUTION	12,164	7,321	480	2,301	821	203	41
28	%	1.000000	0.6018579	0.0394607	0.1891647	0.0674942	0.0166886	0.0033706
29	CUSTOMER ACCOUNTS	7,832	6,739	529	371	6	2	2
30	%	1.000000	0.8604443	0.0675434	0.0473698	0.0007661	0.0002554	0.0002554
	CUSTOMER ASSISTANCE							
31	CUSTOMER	6,640	4,568	1,028	888	137	15	4
32	ENERGY	0	0	0	0	0	0	0
33	TOTAL CUSTOMER ASST.	6,640	4,568	1,028	888	137	15	4
34	%	1.000000	0.6879518	0.1548193	0.1337349	0.0206325	0.0022590	0.0006024
	SUBTOTAL SALARIES & WAGES							
35	DEMAND	32,243	17,809	1,172	6,554	4,262	781	581
36	CUSTOMER	17,495	13,107	1,666	1,506	154	19	7
37	ENERGY	1,686	781	47	373	310	94	59
38	SUBTOTAL SALARIES & WAGES	51,424	31,697	2,885	8,433	4,726	894	647
39	%	1.000000	0.6163853	0.0561022	0.1639896	0.0919026	0.0173849	0.0125817
40	ADMINISTRATIVE & GENERAL	10,428	6,428	585	1,710	958	182	131
41	%	1.017453	0.6164173	0.0560990	0.1639816	0.0918680	0.0174530	0.0125623
42	TOTAL SALARIES & WAGES	61,852	38,125	3,470	10,143	5,684	1,076	778
43	%	1.017396	0.6163907	0.0561017	0.1639882	0.0918968	0.0173964	0.0125784

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GULF POWER COMPANY  
 12 MONTHS ENDING MAY 31, 2003  
 12/13 DEMAND ALLOCATION  
 SCHEDULE 5.0 - LINE ALLOCATORS AND PERCENTAGES

LINE NO. (1)	DESCRIPTION (2)	RATE OS-I/II (10)	RATE OS-III (11)	RATE OS-IV (12)	TOTAL RETAIL SERVICE (13)	WHOLESALE (14)	UNIT POWER SALES (15)
<b>SALARIES AND WAGES</b>							
19	PRODUCTION	30	41	2	21,923	813	0
RETAIL JURISDICTION							
20	12/13 DEMAND RELATED	14	36	1	20,237		
21	1/13 ENERGY RELATED	16	5	1	1,686		
22	%	0.0013195	0.0018033	0.0000880	0.9642417	0.0357582	0.0000000
23	TRANSMISSION	1	4	0	1,981	71	0
24	%	0.0004873	0.0019493	0.0000000	0.9653995	0.034600	0.0000000
DISTRIBUTION							
25	DEMAND	89	16	12	9,114	27	0
26	CUSTOMER	847	6	0	3,023	0	0
27	TOTAL DISTRIBUTION	936	22	12	12,137	27	0
28	%	0.0769484	0.0018086	0.0009865	0.9977803	0.0022197	0.0000000
29	CUSTOMER ACCOUNTS	104	72	5	7,830	2	0
30	%	0.0132789	0.0091931	0.0006384	0.9997448	0.0002554	0.0000000
CUSTOMER ASSISTANCE							
31	CUSTOMER	0	0	0	6,640	0	0
32	ENERGY	0	0	0	0	0	0
33	TOTAL CUSTOMER ASST.	0	0	0	6,640	0	0
34	%	0.0000000	0.0000000	0.0000000	1.0000000	0.0000000	0.0000000
SUBTOTAL SALARIES & WAGES							
35	DEMAND	104	56	13	31,332	911	0
36	CUSTOMER	951	78	5	17,493	2	0
37	ENERGY	16	5	1	1,686	0	0
38	SUBTOTAL SALARIES & WAGES	1,071	139	19	50,511	913	0
39	%	0.0208269	0.0027030	0.0003695	0.9822457	0.0177544	0.0000000
40	ADMINISTRATIVE & GENERAL	217	28	4	10,243	185	0
41	%	0.0208094	0.0026851	0.0003836	0.9997122	0.0177407	0.0000000
42	TOTAL SALARIES & WAGES	1,288	167	23	60,754	1,098	0
43	%	0.0208239	0.0027000	0.0003719	0.9996444	0.0177520	0.0000000

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GULF POWER COMPANY  
12 MONTHS ENDED MAY 31, 2003  
12/13 DEMAND ALLOCATION  
ANALYSIS OF LINE ALLOCATORS AND PERCENTAGES

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