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Regulatory & Pricing Manager

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October 12, 2016

VIA ELECTRONIC FILING

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

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

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

Dear Ms. Stauffer:

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

(Document 26 of 29)

Sincerely,

A handwritten signature in blue ink that reads "Robert L. McGee, Jr." with a stylized flourish at the end.

Robert L. McGee, Jr.
Regulatory & Pricing Manager

**BEFORE THE
FLORIDA PUBLIC SERVICE COMMISSION**

DOCKET NO. 160186-EI



Gulf Power

MINIMUM FILING REQUIREMENTS

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

GULF POWER COMPANY

Docket No. 160186-EI
Minimum Filing Requirements

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Volume Two

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GULF POWER COMPANY

Docket No. 160186-EI
Minimum Filing Requirements

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E. Cost of Service and Rate Design Schedules
Volume Two

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GULF POWER COMPANY

Docket No. 160186-EI
Minimum Filing Requirements

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E. Cost of Service and Rate Design Schedules
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FLORIDA PUBLIC SERVICE COMMISSION EXPLANATION: Explain the differences between the cost of service study approved in the Company's last rate case and that same study filed as part of Schedule E-1 in this rate case (e.g. Classification of plant, allocation factor used for certain plant or expenses, etc.).

COMPANY: GULF POWER COMPANY

DOCKET NO.: 160186-EI

Type of Data Shown:
 Projected Test Year Ended 12/31/17
 Prior Year Ended 12/31/16
 Historical Year Ended 12/31/15
Witness: M. T. O'Sheasy

Line No.

1
2
3

There is not a difference in the cost of service study approved in in the Company's last rate case and the same study filed as part of Schedule E-1 in this rate case.

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: For each cost of service study filed, provide the allocation of rate base components as listed below to rate schedules.

Type of Data Shown:

Projected Test Year Ended 12/31/17

Prior Year Ended 12/31/16

Historical Year Ended 12/31/15

COMPANY: GULF POWER COMPANY

Witness: M. T. O'Sheasy

DOCKET NO.: 160186-EI

(\$000s)

Allocation Method: 12MCP - 1/13th kWh - Minimum Distribution System

| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | |
|----------|------------------------------------|------------------|---------|------------------------|---------|----------------|---------|----------------------|---------|--|
| LINE NO. | RATE BASE COMPONENT | TOTAL RETAIL | | RATE CLASS RESIDENTIAL | | RATES CLASS GS | | RATES CLASS GSD/GSDT | | |
| | | AMOUNT | PERCENT | AMOUNT | PERCENT | AMOUNT | PERCENT | AMOUNT | PERCENT | |
| 1 | DEMAND | | | | | | | | | |
| 2 | PRODUCTION | 804,882 | 100.00% | 449,959 | 55.91% | 22,360 | 2.78% | 175,026 | 21.75% | |
| 3 | TRANSMISSION | 602,304 | 100.00% | 337,817 | 56.09% | 16,789 | 2.79% | 131,407 | 21.82% | |
| 4 | DISTRIBUTION | 568,911 | 100.00% | 342,416 | 60.20% | 16,939 | 2.98% | 124,709 | 21.92% | |
| 5 | SUBTOTAL | <u>1,976,097</u> | 100.00% | <u>1,130,192</u> | 57.18% | <u>56,088</u> | 2.84% | <u>431,142</u> | 21.82% | |
| 6 | ENERGY | | | | | | | | | |
| 7 | PRODUCTION PLANT | 132,564 | 100.00% | 64,550 | 48.69% | 3,530 | 2.66% | 32,045 | 24.17% | |
| 8 | CUSTOMER | | | | | | | | | |
| 9 | METERS | 35,974 | 100.00% | 24,409 | 67.85% | 4,689 | 13.03% | 6,187 | 17.20% | |
| 10 | SERVICE DROPS | 75,958 | 100.00% | 67,425 | 88.77% | 5,236 | 6.89% | 2,938 | 3.87% | |
| 11 | CUSTOMER ACCOUNTS | 24,106 | 100.00% | 21,065 | 87.38% | 1,636 | 6.79% | 927 | 3.85% | |
| 12 | CUSTOMER SERVICE | 24,432 | 100.00% | 13,710 | 56.12% | 4,536 | 18.57% | 4,692 | 19.21% | |
| 13 | OTHER RELATED DISTRIBUTION | 149,789 | 100.00% | 94,374 | 63.00% | 7,284 | 4.86% | 4,348 | 2.90% | |
| 14 | SUBTOTAL | <u>310,259</u> | 100.00% | <u>220,983</u> | 71.24% | <u>23,381</u> | 7.54% | <u>19,092</u> | 6.15% | |
| 15 | TOTAL | <u>2,418,920</u> | 100.00% | <u>1,415,725</u> | 58.54% | <u>82,999</u> | 3.43% | <u>482,279</u> | 19.94% | |
| 16 | REVENUE RELATED | 0 | 0.00% | (1) | 0.00% | 0 | 0.00% | 1 | 0.00% | |
| 17 | DEMAND | | | | | | | | | |
| 18 | PRODUCTION | 804,881 | 100.00% | 449,958 | 55.91% | 22,360 | 2.78% | 175,026 | 21.75% | |
| 19 | TRANSMISSION | 602,304 | 100.00% | 337,817 | 56.09% | 16,789 | 2.79% | 131,407 | 21.82% | |
| 20 | DISTRIBUTION | 568,911 | 100.00% | 342,416 | 60.20% | 16,939 | 2.98% | 124,709 | 21.92% | |
| 21 | SUBTOTAL | <u>1,976,096</u> | 100.00% | <u>1,130,191</u> | 57.18% | <u>56,088</u> | 2.84% | <u>431,142</u> | 21.82% | |
| 22 | ENERGY | | | | | | | | | |
| 23 | PRODUCTION PLANT | 132,564 | 100.00% | 64,550 | 48.69% | 3,530 | 2.66% | 32,045 | 24.17% | |
| 24 | CUSTOMER | | | | | | | | | |
| 25 | METERS | 35,974 | 100.00% | 24,409 | 67.84% | 4,689 | 13.03% | 6,187 | 17.20% | |
| 26 | SERVICE DROPS | 75,958 | 100.00% | 67,425 | 88.77% | 5,236 | 6.89% | 2,938 | 3.87% | |
| 27 | CUSTOMER ACCOUNTS | 24,106 | 100.00% | 21,065 | 87.38% | 1,636 | 6.79% | 927 | 3.85% | |
| 28 | CUSTOMER SERVICE | 24,432 | 100.00% | 13,710 | 56.12% | 4,536 | 18.57% | 4,692 | 19.20% | |
| 29 | OTHER RELATED DISTRIBUTION | 149,789 | 100.00% | 94,374 | 63.00% | 7,284 | 4.86% | 4,348 | 2.90% | |
| 30 | SUBTOTAL | <u>310,259</u> | 100.00% | <u>220,983</u> | 71.24% | <u>23,381</u> | 7.54% | <u>19,092</u> | 6.15% | |
| 31 | TOTAL | <u>2,418,919</u> | 100.00% | <u>1,415,724</u> | 58.54% | <u>82,999</u> | 3.43% | <u>482,279</u> | 19.94% | |
| 32 | TOTALS MAY NOT ADD DUE TO ROUNDING | | | | | | | | | |

Supporting Schedules:

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: For each cost of service study filed, provide the allocation of rate base components as listed below to rate schedules.

Type of Data Shown:

- Projected Test Year Ended 12/31/17
- Prior Year Ended 12/31/16
- Historical Year Ended 12/31/15

COMPANY: GULF POWER COMPANY

DOCKET NO.: 160186-EI

(\$000s)

Witness: M. T. O'Sheasy

Allocation Method: 12MCP - 1/13th kWh - Minimum Distribution System

| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) |
|----------|------------------------------------|-----------------------|---------|---------------------------|---------|----------------------|---------|
| LINE NO. | RATE BASE COMPONENT | RATES CLASS LP/LPT | | RATE CLASS MAJOR ACCOUNTS | | RATE CLASS OS | |
| | | AMOUNT | PERCENT | AMOUNT | PERCENT | AMOUNT | PERCENT |
| 1 | DEMAND | | | | | | |
| 2 | PRODUCTION | 53,459 | 6.64% | 100,471 | 12.48% | 3,607 | 0.45% |
| 3 | TRANSMISSION | 39,576 | 6.57% | 74,003 | 12.29% | 2,712 | 0.45% |
| 4 | DISTRIBUTION | 31,355 | 5.51% | 47,876 | 8.42% | 5,616 | 0.99% |
| 5 | SUBTOTAL | <u>124,390</u> | 6.29% | <u>222,350</u> | 11.25% | <u>11,935</u> | 0.60% |
| 6 | ENERGY | | | | | | |
| 7 | PRODUCTION PLANT | 10,589 | 7.99% | 20,019 | 15.10% | 1,831 | 1.38% |
| 8 | CUSTOMER | | | | | | |
| 9 | METERS | 316 | 0.88% | 276 | 0.77% | 97 | 0.27% |
| 10 | SERVICE DROPS | 31 | 0.04% | 15 | 0.02% | 313 | 0.41% |
| 11 | CUSTOMER ACCOUNTS | 27 | 0.11% | 126 | 0.52% | 325 | 1.35% |
| 12 | CUSTOMER SERVICE | 378 | 1.55% | 1,116 | 4.57% | 0 | 0.00% |
| 13 | OTHER RELATED DISTRIBUTION | 63 | 0.04% | 44 | 0.03% | 43,676 | 29.16% |
| 14 | SUBTOTAL | <u>815</u> | 0.26% | <u>1,577</u> | 0.51% | <u>44,411</u> | 14.31% |
| 15 | TOTAL | <u><u>135,794</u></u> | 5.61% | <u><u>243,946</u></u> | 10.08% | <u><u>58,177</u></u> | 2.41% |
| 16 | REVENUE RELATED | 0 | 0.00% | 0 | 0.00% | 0 | 0.00% |
| 17 | DEMAND | | | | | | |
| 18 | PRODUCTION | 53,459 | 6.64% | 100,471 | 12.48% | 3,607 | 0.45% |
| 19 | TRANSMISSION | 39,576 | 6.57% | 74,003 | 12.29% | 2,712 | 0.45% |
| 20 | DISTRIBUTION | 31,355 | 5.51% | 47,876 | 8.42% | 5,616 | 0.99% |
| 21 | SUBTOTAL | <u>124,390</u> | 6.29% | <u>222,350</u> | 11.25% | <u>11,935</u> | 0.60% |
| 22 | ENERGY | | | | | | |
| 23 | PRODUCTION PLANT | 10,589 | 7.99% | 20,019 | 15.10% | 1,831 | 1.38% |
| 24 | CUSTOMER | | | | | | |
| 25 | METERS | 316 | 0.88% | 276 | 0.77% | 97 | 0.27% |
| 26 | SERVICE DROPS | 31 | 0.04% | 15 | 0.02% | 313 | 0.41% |
| 27 | CUSTOMER ACCOUNTS | 27 | 0.11% | 126 | 0.52% | 325 | 1.35% |
| 28 | CUSTOMER SERVICE | 378 | 1.55% | 1,116 | 4.57% | 0 | 0.00% |
| 29 | OTHER RELATED DISTRIBUTION | 63 | 0.04% | 44 | 0.03% | 43,676 | 29.16% |
| 30 | SUBTOTAL | <u>815</u> | 0.26% | <u>1,577</u> | 0.51% | <u>44,411</u> | 14.31% |
| 31 | TOTAL | <u><u>135,794</u></u> | 5.61% | <u><u>243,946</u></u> | 10.08% | <u><u>58,177</u></u> | 2.41% |
| 32 | TOTALS MAY NOT ADD DUE TO ROUNDING | | | | | | |

Supporting Schedules:

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: For each cost of service study filed, provide the allocation of rate base components as listed below to rate schedules.

Type of Data Shown:

X Projected Test Year Ended 12/31/17

____ Prior Year Ended 12/31/16

____ Historical Year Ended 12/31/15

COMPANY: GULF POWER COMPANY

DOCKET NO.: 160186-EI

(\$000s)

Witness: M. T. O'Sheasy

Allocation Method: 12MCP - 1/13th kWh

| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | |
|----------|------------------------------------|---------------------|---------|-------------------------------|---------|-----------------------|---------|-----------------------------|---------|--|
| LINE NO. | RATE BASE COMPONENT | TOTAL RETAIL AMOUNT | PERCENT | RATE CLASS RESIDENTIAL AMOUNT | PERCENT | RATES CLASS GS AMOUNT | PERCENT | RATES CLASS GSD/GSDT AMOUNT | PERCENT | |
| 1 | DEMAND | | | | | | | | | |
| 2 | PRODUCTION | 804,881 | 100.00% | 449,961 | 55.91% | 22,360 | 2.78% | 175,025 | 21.75% | |
| 3 | TRANSMISSION | 602,304 | 100.00% | 337,817 | 56.09% | 16,789 | 2.79% | 131,407 | 21.82% | |
| 4 | DISTRIBUTION | 680,575 | 100.00% | 413,531 | 60.77% | 20,452 | 3.01% | 149,862 | 22.02% | |
| 5 | SUBTOTAL | <u>2,087,760</u> | 100.00% | <u>1,201,309</u> | 57.53% | <u>59,601</u> | 2.85% | <u>456,294</u> | 21.86% | |
| 6 | ENERGY | | | | | | | | | |
| 7 | PRODUCTION PLANT | 132,564 | 100.00% | 64,550 | 48.69% | 3,530 | 2.66% | 32,045 | 24.17% | |
| 8 | CUSTOMER | | | | | | | | | |
| 9 | METERS | 35,976 | 100.00% | 24,411 | 67.85% | 4,689 | 13.03% | 6,187 | 17.20% | |
| 10 | SERVICE DROPS | 61,846 | 100.00% | 55,126 | 89.13% | 4,281 | 6.92% | 2,402 | 3.88% | |
| 11 | CUSTOMER ACCOUNTS | 24,106 | 100.00% | 21,065 | 87.38% | 1,636 | 6.79% | 927 | 3.85% | |
| 12 | CUSTOMER SERVICE | 24,432 | 100.00% | 13,710 | 56.12% | 4,536 | 18.57% | 4,692 | 19.21% | |
| 13 | OTHER RELATED DISTRIBUTION | 52,223 | 100.00% | 9,353 | 17.91% | 680 | 1.30% | 643 | 1.23% | |
| 14 | SUBTOTAL | <u>198,583</u> | 100.00% | <u>123,665</u> | 62.28% | <u>15,822</u> | 7.97% | <u>14,851</u> | 7.48% | |
| 15 | TOTAL | <u>2,418,907</u> | 100.00% | <u>1,389,524</u> | 57.45% | <u>78,953</u> | 3.26% | <u>503,190</u> | 20.80% | |
| 16 | REVENUE RELATED | 0 | 0.00% | (1) | 0.00% | 0 | 0.00% | 1 | 0.00% | |
| 17 | DEMAND | | | | | | | | | |
| 18 | PRODUCTION | 804,880 | 100.00% | 449,960 | 55.91% | 22,360 | 2.78% | 175,025 | 21.75% | |
| 19 | TRANSMISSION | 602,304 | 100.00% | 337,817 | 56.09% | 16,789 | 2.79% | 131,407 | 21.82% | |
| 20 | DISTRIBUTION | 680,575 | 100.00% | 413,531 | 60.77% | 20,452 | 3.01% | 149,862 | 22.02% | |
| 21 | SUBTOTAL | <u>2,087,759</u> | 100.00% | <u>1,201,308</u> | 57.53% | <u>59,601</u> | 2.85% | <u>456,294</u> | 21.86% | |
| 22 | ENERGY | | | | | | | | | |
| 23 | PRODUCTION PLANT | 132,564 | 100.00% | 64,550 | 48.69% | 3,530 | 2.66% | 32,045 | 24.17% | |
| 24 | CUSTOMER | | | | | | | | | |
| 25 | METERS | 35,976 | 100.00% | 24,411 | 67.84% | 4,689 | 13.03% | 6,187 | 17.20% | |
| 26 | SERVICE DROPS | 61,846 | 100.00% | 55,126 | 89.13% | 4,281 | 6.92% | 2,402 | 3.88% | |
| 27 | CUSTOMER ACCOUNTS | 24,106 | 100.00% | 21,065 | 87.38% | 1,636 | 6.79% | 927 | 3.85% | |
| 28 | CUSTOMER SERVICE | 24,432 | 100.00% | 13,710 | 56.12% | 4,536 | 18.57% | 4,692 | 19.20% | |
| 29 | OTHER RELATED DISTRIBUTION | 52,223 | 100.00% | 9,353 | 17.91% | 680 | 1.30% | 643 | 1.23% | |
| 30 | SUBTOTAL | <u>198,583</u> | 100.00% | <u>123,665</u> | 62.28% | <u>15,822</u> | 7.97% | <u>14,851</u> | 7.48% | |
| 31 | TOTAL | <u>2,418,906</u> | 100.00% | <u>1,389,523</u> | 57.45% | <u>78,953</u> | 3.26% | <u>503,190</u> | 20.80% | |
| 32 | TOTALS MAY NOT ADD DUE TO ROUNDING | | | | | | | | | |

Supporting Schedules:

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: For each cost of service study filed, provide the allocation of rate base components as listed below to rate schedules.

Type of Data Shown:

- Projected Test Year Ended 12/31/17
- Prior Year Ended 12/31/16
- Historical Year Ended 12/31/15

COMPANY: GULF POWER COMPANY

DOCKET NO.: 160186-EI

(\$000s)

Witness: M. T. O'Sheasy

Allocation Method: 12MCP - 1/13th kWh

| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) |
|----------|------------------------------------|--------------------|----------------|-----------------------|--------------------|----------------------|---------|
| LINE NO. | RATE BASE COMPONENT | RATES CLASS AMOUNT | LP/LPT PERCENT | MAJOR ACCOUNTS AMOUNT | RATE CLASS PERCENT | RATE CLASS OS AMOUNT | PERCENT |
| 1 | DEMAND | | | | | | |
| 2 | PRODUCTION | 53,459 | 6.64% | 100,471 | 12.48% | 3,605 | 0.45% |
| 3 | TRANSMISSION | 39,576 | 6.57% | 74,003 | 12.29% | 2,712 | 0.45% |
| 4 | DISTRIBUTION | 36,572 | 5.37% | 53,130 | 7.81% | 7,028 | 1.03% |
| 5 | SUBTOTAL | 129,607 | 6.21% | 227,604 | 10.90% | 13,345 | 0.64% |
| 6 | ENERGY | | | | | | |
| 7 | PRODUCTION PLANT | 10,589 | 7.99% | 20,019 | 15.10% | 1,831 | 1.38% |
| 8 | CUSTOMER | | | | | | |
| 9 | METERS | 316 | 0.88% | 276 | 0.77% | 97 | 0.27% |
| 10 | SERVICE DROPS | 25 | 0.04% | 12 | 0.02% | 0 | 0.00% |
| 11 | CUSTOMER ACCOUNTS | 27 | 0.11% | 126 | 0.52% | 325 | 1.35% |
| 12 | CUSTOMER SERVICE | 378 | 1.55% | 1,116 | 4.57% | 0 | 0.00% |
| 13 | OTHER RELATED DISTRIBUTION | 22 | 0.04% | 20 | 0.04% | 41,505 | 79.48% |
| 14 | SUBTOTAL | 768 | 0.39% | 1,550 | 0.78% | 41,927 | 21.11% |
| 15 | TOTAL | 140,964 | 5.83% | 249,173 | 10.30% | 57,103 | 2.36% |
| 16 | REVENUE RELATED | 0 | 0.00% | 0 | 0.00% | 0 | 0.00% |
| 17 | DEMAND | | | | | | |
| 18 | PRODUCTION | 53,459 | 6.64% | 100,471 | 12.48% | 3,605 | 0.45% |
| 19 | TRANSMISSION | 39,576 | 6.57% | 74,003 | 12.29% | 2,712 | 0.45% |
| 20 | DISTRIBUTION | 36,572 | 5.37% | 53,130 | 7.81% | 7,028 | 1.03% |
| 21 | SUBTOTAL | 129,607 | 6.21% | 227,604 | 10.90% | 13,345 | 0.64% |
| 22 | ENERGY | | | | | | |
| 23 | PRODUCTION PLANT | 10,589 | 7.99% | 20,019 | 15.10% | 1,831 | 1.38% |
| 24 | CUSTOMER | | | | | | |
| 25 | METERS | 316 | 0.88% | 276 | 0.77% | 97 | 0.27% |
| 26 | SERVICE DROPS | 25 | 0.04% | 12 | 0.02% | 0 | 0.00% |
| 27 | CUSTOMER ACCOUNTS | 27 | 0.11% | 126 | 0.52% | 325 | 1.35% |
| 28 | CUSTOMER SERVICE | 378 | 1.55% | 1,116 | 4.57% | 0 | 0.00% |
| 29 | OTHER RELATED DISTRIBUTION | 22 | 0.04% | 20 | 0.04% | 41,505 | 79.48% |
| 30 | SUBTOTAL | 768 | 0.39% | 1,550 | 0.78% | 41,927 | 21.11% |
| 31 | TOTAL | 140,964 | 5.83% | 249,173 | 10.30% | 57,103 | 2.36% |
| 32 | TOTALS MAY NOT ADD DUE TO ROUNDING | | | | | | |

Supporting Schedules:

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: For each cost of service study filed, provide the allocation of test year expenses to rate schedules.

Type of Data Shown:

- Projected Test Year Ended 12/31/17
- Prior Year Ended 12/31/16
- Historical Year Ended 12/31/15

COMPANY: GULF POWER COMPANY

DOCKET NO.: 160186-EI

(\$000s)

Witness: M. T. O'Sheasy

Allocation Method: 12MCP - 1/13th kWh - Minimum Distribution System

| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) |
|----------|----------------------------|---------------------|---------|-------------------------------|---------|-----------------------|---------|-----------------------------|---------|
| LINE NO. | EXPENSE COMPONENT | TOTAL RETAIL AMOUNT | PERCENT | RATE CLASS RESIDENTIAL AMOUNT | PERCENT | RATES CLASS GS AMOUNT | PERCENT | RATES CLASS GSD/GSDT AMOUNT | PERCENT |
| 1 | DEMAND | | | | | | | | |
| 2 | PRODUCTION | 182,835 | 100.00% | 102,227 | 55.91% | 5,078 | 2.78% | 39,753 | 21.74% |
| 3 | TRANSMISSION | 48,221 | 100.00% | 27,004 | 56.00% | 1,343 | 2.79% | 10,506 | 21.79% |
| 4 | DISTRIBUTION | 72,114 | 100.00% | 44,074 | 61.12% | 2,183 | 3.03% | 15,938 | 22.10% |
| 5 | SUBTOTAL | 303,170 | 100.00% | 173,305 | 57.15% | 8,604 | 2.84% | 66,197 | 21.83% |
| 6 | ENERGY | | | | | | | | |
| 7 | PRODUCTION PLANT | 56,879 | 100.00% | 27,591 | 48.51% | 1,498 | 2.63% | 13,803 | 24.27% |
| 8 | CUSTOMER | | | | | | | | |
| 9 | METERS | 6,045 | 100.00% | 4,478 | 74.08% | 636 | 10.52% | 839 | 13.88% |
| 10 | SERVICE DROPS | 11,153 | 100.00% | 9,840 | 88.24% | 764 | 6.85% | 429 | 3.85% |
| 11 | CUSTOMER ACCOUNTS | 35,141 | 100.00% | 30,710 | 87.40% | 2,386 | 6.79% | 1,350 | 3.84% |
| 12 | CUSTOMER SERVICE | 29,888 | 100.00% | 14,777 | 49.44% | 4,887 | 16.35% | 5,056 | 16.92% |
| 13 | OTHER RELATED DISTRIBUTION | 34,800 | 100.00% | 24,309 | 69.85% | 1,755 | 5.04% | 1,254 | 3.60% |
| 14 | SUBTOTAL | 117,027 | 100.00% | 84,114 | 71.89% | 10,428 | 8.91% | 8,928 | 7.63% |
| 15 | TOTAL | 477,076 | 100.00% | 285,010 | 59.74% | 20,530 | 4.30% | 88,928 | 18.64% |
| 16 | REVENUE RELATED | 7,064 | 100.00% | 5,417 | 76.67% | 402 | 5.69% | 763 | 10.80% |
| 17 | DEMAND | | | | | | | | |
| 18 | PRODUCTION | 185,334 | 100.00% | 104,115 | 56.18% | 5,173 | 2.79% | 40,086 | 21.63% |
| 19 | TRANSMISSION | 48,913 | 100.00% | 27,526 | 56.28% | 1,370 | 2.80% | 10,598 | 21.67% |
| 20 | DISTRIBUTION | 73,215 | 100.00% | 44,927 | 61.36% | 2,227 | 3.04% | 16,078 | 21.96% |
| 21 | SUBTOTAL | 307,462 | 100.00% | 176,568 | 57.43% | 8,770 | 2.85% | 66,762 | 21.71% |
| 22 | ENERGY | | | | | | | | |
| 23 | PRODUCTION PLANT | 57,633 | 100.00% | 28,119 | 48.79% | 1,527 | 2.65% | 13,923 | 24.16% |
| 24 | CUSTOMER | | | | | | | | |
| 25 | METERS | 6,150 | 100.00% | 4,564 | 74.21% | 649 | 10.55% | 846 | 13.76% |
| 26 | SERVICE DROPS | 11,363 | 100.00% | 10,030 | 88.26% | 779 | 6.86% | 433 | 3.81% |
| 27 | CUSTOMER ACCOUNTS | 35,800 | 100.00% | 31,304 | 87.44% | 2,433 | 6.80% | 1,362 | 3.80% |
| 28 | CUSTOMER SERVICE | 30,343 | 100.00% | 15,063 | 49.63% | 4,984 | 16.43% | 5,100 | 16.81% |
| 29 | OTHER RELATED DISTRIBUTION | 35,389 | 100.00% | 24,779 | 70.01% | 1,790 | 5.06% | 1,265 | 3.57% |
| 30 | SUBTOTAL | 119,045 | 100.00% | 85,740 | 72.02% | 10,635 | 8.93% | 9,006 | 7.57% |
| 31 | TOTAL | 484,140 | 100.00% | 290,427 | 59.99% | 20,932 | 4.32% | 89,691 | 18.53% |

32 TOTALS MAY NOT ADD DUE TO ROUNDING

Supporting Schedules:

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: For each cost of service study filed, provide the allocation of test year expenses to rate schedules.

Type of Data Shown:

- Projected Test Year Ended 12/31/17
- Prior Year Ended 12/31/16
- Historical Year Ended 12/31/15

COMPANY: GULF POWER COMPANY

DOCKET NO.: 160186-EI

(\$000s)

Witness: M. T. O'Sheasy

Allocation Method: 12MCP - 1/13th kWh - Minimum Distribution System

| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) |
|----------|------------------------------------|----------------------|---------|---------------------------|---------|----------------------|---------|
| LINE NO. | EXPENSE COMPONENT | RATES CLASS LP/LPT | | RATE CLASS MAJOR ACCOUNTS | | RATE CLASS OS | |
| | | AMOUNT | PERCENT | AMOUNT | PERCENT | AMOUNT | PERCENT |
| 1 | DEMAND | | | | | | |
| 2 | PRODUCTION | 12,144 | 6.64% | 22,816 | 12.48% | 817 | 0.45% |
| 3 | TRANSMISSION | 3,181 | 6.60% | 5,969 | 12.38% | 218 | 0.45% |
| 4 | DISTRIBUTION | 3,815 | 5.29% | 5,332 | 7.39% | 772 | 1.07% |
| 5 | SUBTOTAL | <u>19,140</u> | 6.31% | <u>34,117</u> | 11.25% | <u>1,807</u> | 0.60% |
| 6 | ENERGY | | | | | | |
| 7 | PRODUCTION PLANT | 4,565 | 8.03% | 8,634 | 15.18% | 788 | 1.39% |
| 8 | CUSTOMER | | | | | | |
| 9 | METERS | 42 | 0.69% | 37 | 0.61% | 13 | 0.22% |
| 10 | SERVICE DROPS | 5 | 0.04% | 2 | 0.02% | 113 | 1.01% |
| 11 | CUSTOMER ACCOUNTS | 41 | 0.12% | 182 | 0.52% | 472 | 1.34% |
| 12 | CUSTOMER SERVICE | 1,792 | 6.00% | 3,376 | 11.30% | 0 | 0.00% |
| 13 | OTHER RELATED DISTRIBUTION | (36) | -0.10% | (80) | -0.23% | 7,598 | 21.83% |
| 14 | SUBTOTAL | <u>1,844</u> | 1.58% | <u>3,517</u> | 3.01% | <u>8,196</u> | 7.00% |
| 15 | TOTAL | <u><u>25,549</u></u> | 5.36% | <u><u>46,268</u></u> | 9.70% | <u><u>10,791</u></u> | 2.26% |
| 16 | REVENUE RELATED | 160 | 2.27% | 221 | 3.13% | 101 | 1.43% |
| 17 | DEMAND | | | | | | |
| 18 | PRODUCTION | 12,219 | 6.59% | 22,917 | 12.37% | 824 | 0.44% |
| 19 | TRANSMISSION | 3,202 | 6.55% | 5,997 | 12.26% | 220 | 0.45% |
| 20 | DISTRIBUTION | 3,839 | 5.24% | 5,364 | 7.33% | 780 | 1.07% |
| 21 | SUBTOTAL | <u>19,260</u> | 6.26% | <u>34,278</u> | 11.15% | <u>1,824</u> | 0.59% |
| 22 | ENERGY | | | | | | |
| 23 | PRODUCTION PLANT | 4,594 | 7.97% | 8,675 | 15.05% | 795 | 1.38% |
| 24 | CUSTOMER | | | | | | |
| 25 | METERS | 41 | 0.67% | 37 | 0.60% | 13 | 0.21% |
| 26 | SERVICE DROPS | 5 | 0.04% | 2 | 0.02% | 114 | 1.00% |
| 27 | CUSTOMER ACCOUNTS | 41 | 0.11% | 184 | 0.51% | 476 | 1.33% |
| 28 | CUSTOMER SERVICE | 1,803 | 5.94% | 3,393 | 11.18% | 0 | 0.00% |
| 29 | OTHER RELATED DISTRIBUTION | (35) | -0.10% | (80) | -0.23% | 7,670 | 21.67% |
| 30 | SUBTOTAL | <u>1,855</u> | 1.56% | <u>3,536</u> | 2.97% | <u>8,273</u> | 6.95% |
| 31 | TOTAL | <u><u>25,709</u></u> | 5.31% | <u><u>46,489</u></u> | 9.60% | <u><u>10,892</u></u> | 2.25% |
| 32 | TOTALS MAY NOT ADD DUE TO ROUNDING | | | | | | |

Supporting Schedules:

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: For each cost of service study filed, provide the allocation of test year expenses to rate schedules.

Type of Data Shown:
 Projected Test Year Ended 12/31/17
 Prior Year Ended 12/31/16
 Historical Year Ended 12/31/15
 Witness: M. T. O'Sheasy

COMPANY: GULF POWER COMPANY

DOCKET NO.: 160186-EI

(\$000s)

Allocation Method: 12MCP - 1/13th kWh

| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | |
|----------|------------------------------------|---------------------|---------|-------------------------------|---------|-----------------------|---------|-----------------------------|---------|--|
| LINE NO. | EXPENSE COMPONENT | TOTAL RETAIL AMOUNT | PERCENT | RATE CLASS RESIDENTIAL AMOUNT | PERCENT | RATES CLASS GS AMOUNT | PERCENT | RATES CLASS GSD/GSDT AMOUNT | PERCENT | |
| 1 | DEMAND | | | | | | | | | |
| 2 | PRODUCTION | 182,836 | 100.00% | 102,226 | 55.91% | 5,079 | 2.78% | 39,753 | 21.74% | |
| 3 | TRANSMISSION | 48,221 | 100.00% | 27,004 | 56.00% | 1,343 | 2.79% | 10,506 | 21.79% | |
| 4 | DISTRIBUTION | 92,175 | 100.00% | 56,762 | 61.58% | 2,814 | 3.05% | 20,434 | 22.17% | |
| 5 | SUBTOTAL | <u>323,232</u> | 100.00% | <u>185,992</u> | 57.53% | <u>9,236</u> | 2.86% | <u>70,693</u> | 21.87% | |
| 6 | ENERGY | | | | | | | | | |
| 7 | PRODUCTION PLANT | 56,879 | 100.00% | 27,591 | 48.51% | 1,498 | 2.63% | 13,803 | 24.27% | |
| 8 | CUSTOMER | | | | | | | | | |
| 9 | METERS | 6,045 | 100.00% | 4,478 | 74.08% | 636 | 10.52% | 839 | 13.88% | |
| 10 | SERVICE DROPS | 6,063 | 100.00% | 5,404 | 89.14% | 419 | 6.91% | 236 | 3.89% | |
| 11 | CUSTOMER ACCOUNTS | 35,141 | 100.00% | 30,710 | 87.40% | 2,386 | 6.79% | 1,350 | 3.84% | |
| 12 | CUSTOMER SERVICE | 29,888 | 100.00% | 14,777 | 49.44% | 4,887 | 16.35% | 5,056 | 16.92% | |
| 13 | OTHER RELATED DISTRIBUTION | 19,827 | 100.00% | 11,272 | 56.85% | 736 | 3.71% | 687 | 3.46% | |
| 14 | SUBTOTAL | <u>96,964</u> | 100.00% | <u>66,641</u> | 68.74% | <u>9,064</u> | 9.35% | <u>8,168</u> | 8.42% | |
| 15 | TOTAL | <u>477,075</u> | 100.00% | <u>280,224</u> | 58.74% | <u>19,798</u> | 4.15% | <u>92,664</u> | 19.42% | |
| 16 | REVENUE RELATED | 7,064 | 100.00% | 5,417 | 76.67% | 402 | 5.69% | 763 | 10.80% | |
| 17 | DEMAND | | | | | | | | | |
| 18 | PRODUCTION | 185,352 | 100.00% | 104,145 | 56.19% | 5,180 | 2.79% | 40,072 | 21.62% | |
| 19 | TRANSMISSION | 48,918 | 100.00% | 27,536 | 56.29% | 1,370 | 2.80% | 10,594 | 21.66% | |
| 20 | DISTRIBUTION | 93,598 | 100.00% | 57,880 | 61.84% | 2,872 | 3.07% | 20,606 | 22.02% | |
| 21 | SUBTOTAL | <u>327,868</u> | 100.00% | <u>189,561</u> | 57.82% | <u>9,422</u> | 2.87% | <u>71,272</u> | 21.74% | |
| 22 | ENERGY | | | | | | | | | |
| 23 | PRODUCTION PLANT | 57,636 | 100.00% | 28,128 | 48.80% | 1,528 | 2.65% | 13,918 | 24.15% | |
| 24 | CUSTOMER | | | | | | | | | |
| 25 | METERS | 6,149 | 100.00% | 4,566 | 74.26% | 649 | 10.55% | 846 | 13.76% | |
| 26 | SERVICE DROPS | 6,180 | 100.00% | 5,510 | 89.15% | 428 | 6.93% | 238 | 3.85% | |
| 27 | CUSTOMER ACCOUNTS | 35,813 | 100.00% | 31,315 | 87.44% | 2,435 | 6.80% | 1,361 | 3.80% | |
| 28 | CUSTOMER SERVICE | 30,350 | 100.00% | 15,068 | 49.64% | 4,987 | 16.43% | 5,099 | 16.80% | |
| 29 | OTHER RELATED DISTRIBUTION | 20,143 | 100.00% | 11,493 | 57.05% | 751 | 3.73% | 693 | 3.44% | |
| 30 | SUBTOTAL | <u>98,635</u> | 100.00% | <u>67,952</u> | 68.89% | <u>9,250</u> | 9.38% | <u>8,237</u> | 8.35% | |
| 31 | TOTAL | <u>484,139</u> | 100.00% | <u>285,641</u> | 59.00% | <u>20,200</u> | 4.17% | <u>93,427</u> | 19.30% | |
| 32 | TOTALS MAY NOT ADD DUE TO ROUNDING | | | | | | | | | |

Supporting Schedules:

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: For each cost of service study filed, provide the allocation of test year expenses to rate schedules.

Type of Data Shown:

- Projected Test Year Ended 12/31/17
- Prior Year Ended 12/31/16
- Historical Year Ended 12/31/15

COMPANY: GULF POWER COMPANY

DOCKET NO.: 160186-EI

(\$000s)

Witness: M. T. O'Sheasy

Allocation Method: 12MCP - 1/13th kWh

| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) |
|----------|----------------------------|--------------------|---------|---------------------------|---------|---------------|---------|
| LINE NO. | EXPENSE COMPONENT | RATES CLASS LP/LPT | | RATE CLASS MAJOR ACCOUNTS | | RATE CLASS OS | |
| | | AMOUNT | PERCENT | AMOUNT | PERCENT | AMOUNT | PERCENT |
| 1 | DEMAND | | | | | | |
| 2 | PRODUCTION | 12,143 | 6.64% | 22,817 | 12.48% | 818 | 0.45% |
| 3 | TRANSMISSION | 3,181 | 6.60% | 5,969 | 12.38% | 218 | 0.45% |
| 4 | DISTRIBUTION | 4,778 | 5.18% | 6,368 | 6.91% | 1,019 | 1.11% |
| 5 | SUBTOTAL | <u>20,102</u> | 6.22% | <u>35,154</u> | 10.88% | <u>2,055</u> | 0.64% |
| 6 | ENERGY | | | | | | |
| 7 | PRODUCTION PLANT | 4,565 | 8.03% | 8,634 | 15.18% | 788 | 1.39% |
| 8 | CUSTOMER | | | | | | |
| 9 | METERS | 42 | 0.69% | 37 | 0.61% | 13 | 0.22% |
| 10 | SERVICE DROPS | 3 | 0.05% | 1 | 0.02% | 0 | 0.00% |
| 11 | CUSTOMER ACCOUNTS | 41 | 0.12% | 182 | 0.52% | 472 | 1.34% |
| 12 | CUSTOMER SERVICE | 1,792 | 6.00% | 3,376 | 11.30% | 0 | 0.00% |
| 13 | OTHER RELATED DISTRIBUTION | (42) | -0.21% | (86) | -0.43% | 7,260 | 36.62% |
| 14 | SUBTOTAL | <u>1,836</u> | 1.89% | <u>3,510</u> | 3.62% | <u>7,745</u> | 7.99% |
| 15 | TOTAL | <u>26,503</u> | 5.56% | <u>47,298</u> | 9.91% | <u>10,588</u> | 2.22% |
| 16 | REVENUE RELATED | 160 | 2.27% | 221 | 3.13% | 101 | 1.43% |
| 17 | DEMAND | | | | | | |
| 18 | PRODUCTION | 12,214 | 6.59% | 22,916 | 12.36% | 825 | 0.45% |
| 19 | TRANSMISSION | 3,201 | 6.54% | 5,997 | 12.26% | 220 | 0.45% |
| 20 | DISTRIBUTION | 4,808 | 5.14% | 6,403 | 6.84% | 1,029 | 1.10% |
| 21 | SUBTOTAL | <u>20,223</u> | 6.17% | <u>35,316</u> | 10.77% | <u>2,074</u> | 0.63% |
| 22 | ENERGY | | | | | | |
| 23 | PRODUCTION PLANT | 4,593 | 7.97% | 8,674 | 15.05% | 795 | 1.38% |
| 24 | CUSTOMER | | | | | | |
| 25 | METERS | 38 | 0.62% | 37 | 0.60% | 13 | 0.21% |
| 26 | SERVICE DROPS | 3 | 0.05% | 1 | 0.02% | 0 | 0.00% |
| 27 | CUSTOMER ACCOUNTS | 41 | 0.11% | 184 | 0.51% | 477 | 1.33% |
| 28 | CUSTOMER SERVICE | 1,803 | 5.94% | 3,393 | 11.18% | 0 | 0.00% |
| 29 | OTHER RELATED DISTRIBUTION | (38) | -0.19% | (86) | -0.43% | 7,330 | 36.39% |
| 30 | SUBTOTAL | <u>1,847</u> | 1.87% | <u>3,529</u> | 3.58% | <u>7,820</u> | 7.93% |
| 31 | TOTAL | <u>26,663</u> | 5.51% | <u>47,519</u> | 9.82% | <u>10,689</u> | 2.21% |

32 TOTALS MAY NOT ADD DUE TO ROUNDING

Supporting Schedules:

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION EXPLANATION: Functionalize and classify test year rate base by primary account (plant balances, accumulated depreciation and CWIP). The account balances in the B Schedules and those used in the cost of service study must be equal. Type of Data Shown:
 COMPANY: GULF POWER COMPANY Projected Test Year Ended 12/31/17
 Prior Year Ended 12/31/16
 Historical Year Ended 12/31/15
 DOCKET NO.: 160186-EI (000s) Witness: M. T. O'Sheasy

Allocation Method: 12MCP - 1/13th kWh - Minimum Distribution Method

| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) |
|----------|------------------------------------|-----------------------------------|-----------|---------|----------|---------|---------|---------|
| LINE NO. | RATE BASE ACCOUNT NO. AND TITLE | ADJUSTED JURISDICTIONAL RATE BASE | DEMAND | | CUSTOMER | | ENERGY | |
| | | | AMOUNT | PERCENT | AMOUNT | PERCENT | AMOUNT | PERCENT |
| 1 | GROSS PLANT: | | | | | | | |
| 2 | PRODUCTION | 1,299,100 | 1,199,169 | 92.31% | 0 | 0.00% | 99,931 | 7.69% |
| 3 | TRANSMISSION | | | | | | | |
| 4 | 350 - LAND & LAND RIGHTS | 20,851 | 20,851 | 100.00% | 0 | 0.00% | 0 | 0.00% |
| 5 | 352 - STRUCTURES | 23,371 | 23,371 | 100.00% | 0 | 0.00% | 0 | 0.00% |
| 6 | 353 - STATION EQUIPMENT | 243,660 | 243,660 | 100.00% | 0 | 0.00% | 0 | 0.00% |
| 7 | 354 - TOWERS AND FIXTURES | 40,932 | 40,932 | 100.00% | 0 | 0.00% | 0 | 0.00% |
| 8 | 355 - POLES AND FIXTURES | 232,146 | 232,146 | 100.00% | 0 | 0.00% | 0 | 0.00% |
| 9 | 356 - OVERHEAD CONDUCTORS | 122,627 | 122,627 | 100.00% | 0 | 0.00% | 0 | 0.00% |
| 10 | 358 - UNDERGROUND CONDUCTORS | 13,999 | 13,999 | 100.00% | 0 | 0.00% | 0 | 0.00% |
| 11 | 359 - ROADS AND TRAILS | 229 | 229 | 100.00% | 0 | 0.00% | 0 | 0.00% |
| 12 | TOTAL TRANSMISSION | 697,815 | 697,815 | 100.00% | 0 | 0.00% | 0 | 0.00% |
| 13 | DISTRIBUTION | | | | | | | |
| 14 | 360 - STATION LAND | 3,063 | 3,063 | 100.00% | 0 | 0.00% | 0 | 0.00% |
| 15 | 361 - STRUCTURES | 25,226 | 25,226 | 100.00% | 0 | 0.00% | 0 | 0.00% |
| 16 | 362 - STATION EQUIPMENT | 210,927 | 210,927 | 100.00% | 0 | 0.00% | 0 | 0.00% |
| 17 | 364 - POLES AND FIXTURES | 143,086 | 78,984 | 55.20% | 64,102 | 44.80% | 0 | 0.00% |
| 18 | 365 - OVERHEAD CONDUCTORS | 157,248 | 125,326 | 79.70% | 31,922 | 20.30% | 0 | 0.00% |
| 19 | 366 - UNDERGROUND CONDUIT | 1,160 | 1,095 | 94.40% | 65 | 5.60% | 0 | 0.00% |
| 20 | 367 - UNDERGROUND COND. & DEV. | 162,816 | 152,070 | 93.40% | 10,746 | 6.60% | 0 | 0.00% |
| 21 | 368 - LINE TRANSFORMERS | 290,865 | 213,495 | 73.40% | 77,370 | 26.60% | 0 | 0.00% |
| 22 | 369 - SERVICES | 121,887 | 0 | 0.00% | 121,887 | 100.00% | 0 | 0.00% |
| 23 | 370 - METERS | 63,554 | 0 | 0.00% | 63,554 | 100.00% | 0 | 0.00% |
| 24 | 373 - STREET LIGHTING | 79,692 | 0 | 0.00% | 79,692 | 100.00% | 0 | 0.00% |
| 25 | TOTAL DISTRIBUTION | 1,259,524 | 810,186 | 64.33% | 449,338 | 35.68% | 0 | 0.00% |
| 26 | GENERAL PLANT | 201,302 | 122,745 | 60.98% | 71,288 | 35.41% | 7,269 | 3.61% |
| 27 | TOTAL GROSS PLANT | 3,457,741 | 2,829,915 | 81.84% | 520,626 | 15.06% | 107,200 | 3.10% |
| 28 | ACCUMULATED DEPRECIATION: | | | | | | | |
| 29 | PRODUCTION | 621,298 | 573,506 | 92.31% | 0 | 0.00% | 47,792 | 7.69% |
| 30 | TOTALS MAY NOT ADD DUE TO ROUNDING | | | | | | | |

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FLORIDA PUBLIC SERVICE COMMISSION EXPLANATION: Functionalize and classify test year rate base by primary account (plant balances, accumulated depreciation and CWIP). The account balances in the B Schedules and those used in the cost of service study must be equal.

COMPANY: GULF POWER COMPANY

DOCKET NO.: 160186-EI (000s)

Allocation Method: 12MCP - 1/13th kWh - Minimum Distribution Method

Type of Data Shown:
 Projected Test Year Ended 12/31/17
 Prior Year Ended 12/31/16
 Historical Year Ended 12/31/15
 Witness: M. T. O'Sheasy

| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) |
|----------|------------------------------------|-----------------------------------|---------------|---------|-----------------|---------|---------------|---------|
| LINE NO. | RATE BASE ACCOUNT NO. AND TITLE | ADJUSTED JURISDICTIONAL RATE BASE | DEMAND AMOUNT | PERCENT | CUSTOMER AMOUNT | PERCENT | ENERGY AMOUNT | PERCENT |
| 1 | TRANSMISSION | | | | | | | |
| 2 | 350 - EASEMENTS | 7,200 | 7,200 | 100.00% | 0 | 0.00% | 0 | 0.00% |
| 3 | 352 - STRUCTURES | 4,604 | 4,604 | 100.00% | 0 | 0.00% | 0 | 0.00% |
| 4 | 353 - STATION EQUIPMENT | 35,046 | 35,046 | 100.00% | 0 | 0.00% | 0 | 0.00% |
| 5 | 354 - TOWERS AND FIXTURES | 24,448 | 24,448 | 100.00% | 0 | 0.00% | 0 | 0.00% |
| 6 | 355 - POLES AND FIXTURES | 33,384 | 33,384 | 100.00% | 0 | 0.00% | 0 | 0.00% |
| 7 | 356 - OVERHEAD CONDUCTORS | 28,529 | 28,529 | 100.00% | 0 | 0.00% | 0 | 0.00% |
| 8 | 358 - UNDERGROUND CONDUCTORS | 8,277 | 8,277 | 100.00% | 0 | 0.00% | 0 | 0.00% |
| 9 | 359 - ROADS AND TRAILS | 52 | 52 | 100.00% | 0 | 0.00% | 0 | 0.00% |
| 10 | TOTAL TRANSMISSION | 141,540 | 141,540 | 100.00% | 0 | 0.00% | 0 | 0.00% |
| 11 | DISTRIBUTION | | | | | | | |
| 12 | 360 - EASEMENT | 39 | 39 | 100.00% | 0 | 0.00% | 0 | 0.00% |
| 13 | 361 - STRUCTURES | 8,329 | 8,329 | 100.00% | 0 | 0.00% | 0 | 0.00% |
| 14 | 362 - STATION EQUIPMENT | 50,191 | 50,191 | 100.00% | 0 | 0.00% | 0 | 0.00% |
| 15 | 364 - POLES AND FIXTURES | 82,304 | 45,432 | 55.20% | 36,872 | 44.80% | 0 | 0.00% |
| 16 | 365 - OVERHEAD CONDUCTORS | 53,642 | 42,752 | 79.70% | 10,890 | 20.30% | 0 | 0.00% |
| 17 | 366 - UNDERGROUND CONDUIT | 809 | 764 | 94.44% | 45 | 5.56% | 0 | 0.00% |
| 18 | 367 - UNDERGROUND COND. & DEV. | 65,345 | 61,032 | 93.40% | 4,313 | 6.60% | 0 | 0.00% |
| 19 | 368 - LINE TRANSFORMERS | 107,687 | 79,042 | 73.40% | 28,645 | 26.60% | 0 | 0.00% |
| 20 | 369 - SERVICES | 60,041 | 0 | 0.00% | 60,041 | 100.00% | 0 | 0.00% |
| 21 | 370 - METERS | 27,580 | 0 | 0.00% | 27,580 | 100.00% | 0 | 0.00% |
| 22 | 373 - STREET LIGHTING | 42,143 | 0 | 0.00% | 42,143 | 100.00% | 0 | 0.00% |
| 23 | TOTAL DISTRIBUTION | 498,110 | 287,581 | 57.73% | 210,529 | 42.27% | 0 | 0.00% |
| 24 | GENERAL PLANT | 89,394 | 54,509 | 60.98% | 31,657 | 35.41% | 3,228 | 3.61% |
| 25 | TOTAL ACCUM. DEPRECIATION | 1,350,342 | 1,057,136 | 78.29% | 242,186 | 17.94% | 51,020 | 3.78% |
| 26 | TOTALS MAY NOT ADD DUE TO ROUNDING | | | | | | | |

FLORIDA PUBLIC SERVICE COMMISSION EXPLANATION: Functionalize and classify test year rate base by primary account (plant balances, accumulated depreciation and CWIP). The account balances in the B Schedules and those used in the cost of service study must be equal. Type of Data Shown: Projected Test Year Ended 12/31/17 Prior Year Ended 12/31/16 Historical Year Ended 12/31/15

COMPANY: GULF POWER COMPANY

DOCKET NO.: 160186-EI (000s) Witness: M. T. O'Sheasy

Allocation Method: 12MCP - 1/13th kWh - Minimum Distribution Method

| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) |
|----------|---------------------------------|-----------------------------------|---------------|---------|-----------------|---------|---------------|---------|
| LINE NO. | RATE BASE ACCOUNT NO. AND TITLE | ADJUSTED JURISDICTIONAL RATE BASE | DEMAND AMOUNT | PERCENT | CUSTOMER AMOUNT | PERCENT | ENERGY AMOUNT | PERCENT |
| 1 | MATERIALS & SUPPLIES: | | | | | | | |
| 2 | PRODUCTION | 94,731 | 26,991 | 28.49% | 0 | 0.00% | 67,740 | 71.51% |
| 3 | TRANSMISSION | 5,032 | 5,032 | 100.00% | 0 | 0.00% | 0 | 0.00% |
| 4 | DISTRIBUTION | 19,400 | 17,840 | 91.96% | 1,560 | 8.04% | 0 | 0.00% |
| 5 | CUSTOMER ACCOUNTS | 7 | 0 | 0.00% | 7 | 100.00% | 0 | 0.00% |
| 6 | CUSTOMER ASSISTANCE | 7 | 0 | 0.00% | 7 | 100.00% | 0 | 0.00% |
| 7 | TOTAL MATERIALS & SUPPLIES | 119,177 | 49,863 | 41.84% | 1,574 | 1.32% | 67,740 | 56.84% |
| 8 | WORK NOT BEARING INTEREST: | | | | | | | |
| 9 | PRODUCTION | 15,254 | 14,081 | 92.31% | 0 | 0.00% | 1,173 | 7.69% |
| 10 | TRANSMISSION | 13,591 | 13,591 | 100.00% | 0 | 0.00% | 0 | 0.00% |
| 11 | DISTRIBUTION | 11,318 | 7,280 | 64.32% | 4,038 | 35.68% | 0 | 0.00% |
| 12 | CUSTOMER ACCOUNTS | 0 | 0 | 0.00% | 0 | 100.00% | 0 | 0.00% |
| 13 | CUSTOMER ASSISTANCE | 0 | 0 | 0.00% | 0 | 100.00% | 0 | 0.00% |
| 14 | TOTAL WORK NOT BEARING INT. | 40,163 | 34,952 | 87.03% | 4,038 | 10.05% | 1,173 | 2.92% |
| 15 | OTHER WORKING CAPITAL: | | | | | | | |
| 16 | PRODUCTION | 82,090 | 75,776 | 92.31% | 0 | 0.00% | 6,314 | 7.69% |
| 17 | TRANSMISSION | 22,098 | 22,098 | 100.00% | 0 | 0.00% | 0 | 0.00% |
| 18 | DISTRIBUTION | 13,064 | 6,754 | 51.70% | 6,310 | 48.30% | 0 | 0.00% |
| 19 | CUSTOMER ACCOUNTS | 9,904 | 0 | 0.00% | 9,904 | 100.00% | 0 | 0.00% |
| 20 | CUSTOMER ASSISTANCE | 10,037 | 0 | 0.00% | 10,037 | 100.00% | 0 | 0.00% |
| 21 | REVENUE RELATED INVESTMENT | (1) | 0 | 0.00% | (3) | 300.00% | 2 | 200.00% |
| 22 | TOTAL OTHER WORKING CAPITAL | 137,192 | 104,628 | 76.26% | 26,248 | 19.13% | 6,316 | 4.60% |

12

23 TOTALS MAY NOT ADD DUE TO ROUNDING

FLORIDA PUBLIC SERVICE COMMISSION EXPLANATION: Functionalize and classify test year rate base by primary account (plant balances, accumulated depreciation and CWIP). The account balances in the B Schedules and those used in the cost of service study must be equal.

Type of Data Shown:
 Projected Test Year Ended 12/31/17
 Prior Year Ended 12/31/16
 Historical Year Ended 12/31/15
 Witness: M. T. O'Sheasy

COMPANY: GULF POWER COMPANY

DOCKET NO.: 160186-EI (000s)

Allocation Method: 12MCP - 1/13th kWh - Minimum Distribution Method

| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) |
|----------|---------------------------------|-----------------------------------|-------------------------|---------|-----------------------|---------|-----------------------|---------|
| LINE NO. | RATE BASE ACCOUNT NO. AND TITLE | ADJUSTED JURISDICTIONAL RATE BASE | DEMAND | | CUSTOMER | | ENERGY | |
| | | | AMOUNT | PERCENT | AMOUNT | PERCENT | AMOUNT | PERCENT |
| 1 | OTHER RATE BASE ITEMS: | | | | | | | |
| 2 | PRODUCTION | 15,046 | 13,889 | 92.31% | 0 | 0.00% | 1,157 | 7.69% |
| 3 | TRANSMISSION | 13 | 13 | 100.00% | 0 | 0.00% | 0 | 0.00% |
| 4 | DISTRIBUTION | (30) | (17) | 56.67% | (13) | 43.33% | 0 | 0.00% |
| 5 | CUSTOMER ACCOUNTS | (19) | 0 | 0.00% | (19) | 100.00% | 0 | 0.00% |
| 6 | CUSTOMER ASSISTANCE | (14) | 0 | 0.00% | (14) | 100.00% | 0 | 0.00% |
| 7 | TOTAL OTHER RATE BASE ITEMS | <u>14,996</u> | <u>13,885</u> | 92.59% | <u>(46)</u> | -0.31% | <u>1,157</u> | 7.72% |
| 8 | TOTAL RATE BASE | <u><u>2,418,927</u></u> | <u><u>1,976,107</u></u> | 81.69% | <u><u>310,254</u></u> | 12.83% | <u><u>132,566</u></u> | 5.48% |

13

9 TOTALS MAY NOT ADD DUE TO ROUNDING

FLORIDA PUBLIC SERVICE COMMISSION EXPLANATION: Functionalize and classify test year rate base by primary account (plant balances, accumulated depreciation and CWIP). The account balances in the B Schedules and those used in the cost of service study must be equal. Type of Data Shown: Projected Test Year Ended 12/31/17 Prior Year Ended 12/31/16 Historical Year Ended 12/31/15

COMPANY: GULF POWER COMPANY

DOCKET NO.: 160186-EI (000s) Witness: M. T. O'Sheasy

Allocation Method: 12MCP - 1/13th kWh

| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) |
|----------|------------------------------------|-----------------------------------|---------------|---------|-----------------|---------|---------------|---------|
| LINE NO. | RATE BASE ACCOUNT NO. AND TITLE | ADJUSTED JURISDICTIONAL RATE BASE | DEMAND AMOUNT | PERCENT | CUSTOMER AMOUNT | PERCENT | ENERGY AMOUNT | PERCENT |
| 1 | GROSS PLANT: | | | | | | | |
| 2 | PRODUCTION | 1,299,100 | 1,199,169 | 92.31% | 0 | 0.00% | 99,931 | 7.69% |
| 3 | TRANSMISSION | | | | | | | |
| 4 | 350 - LAND & LAND RIGHTS | 20,851 | 20,851 | 100.00% | 0 | 0.00% | 0 | 0.00% |
| 5 | 352 - STRUCTURES | 23,371 | 23,371 | 100.00% | 0 | 0.00% | 0 | 0.00% |
| 6 | 353 - STATION EQUIPMENT | 243,660 | 243,660 | 100.00% | 0 | 0.00% | 0 | 0.00% |
| 7 | 354 - TOWERS AND FIXTURES | 40,932 | 40,932 | 100.00% | 0 | 0.00% | 0 | 0.00% |
| 8 | 355 - POLES AND FIXTURES | 232,146 | 232,146 | 100.00% | 0 | 0.00% | 0 | 0.00% |
| 9 | 356 - OVERHEAD CONDUCTORS | 122,627 | 122,627 | 100.00% | 0 | 0.00% | 0 | 0.00% |
| 10 | 358 - UNDERGROUND CONDUCTORS | 13,999 | 13,999 | 100.00% | 0 | 0.00% | 0 | 0.00% |
| 11 | 359 - ROADS AND TRAILS | 229 | 229 | 100.00% | 0 | 0.00% | 0 | 0.00% |
| 12 | TOTAL TRANSMISSION | 697,815 | 697,815 | 100.00% | 0 | 0.00% | 0 | 0.00% |
| 13 | DISTRIBUTION | | | | | | | |
| 14 | 360 - STATION LAND | 3,063 | 3,063 | 100.00% | 0 | 0.00% | 0 | 0.00% |
| 15 | 361 - STRUCTURES | 25,226 | 25,226 | 100.00% | 0 | 0.00% | 0 | 0.00% |
| 16 | 362 - STATION EQUIPMENT | 210,927 | 210,927 | 100.00% | 0 | 0.00% | 0 | 0.00% |
| 17 | 364 - POLES AND FIXTURES | 143,086 | 143,086 | 100.00% | 0 | 0.00% | 0 | 0.00% |
| 18 | 365 - OVERHEAD CONDUCTORS | 157,248 | 157,248 | 100.00% | 0 | 0.00% | 0 | 0.00% |
| 19 | 366 - UNDERGROUND CONDUIT | 1,160 | 1,160 | 100.00% | 0 | 0.00% | 0 | 0.00% |
| 20 | 367 - UNDERGROUND COND. & DEV. | 162,816 | 162,816 | 100.00% | 0 | 0.00% | 0 | 0.00% |
| 21 | 368 - LINE TRANSFORMERS | 290,865 | 290,865 | 100.00% | 0 | 0.00% | 0 | 0.00% |
| 22 | 369 - SERVICES | 121,887 | 0 | 0.00% | 121,887 | 100.00% | 0 | 0.00% |
| 23 | 370 - METERS | 63,554 | 0 | 0.00% | 63,554 | 100.00% | 0 | 0.00% |
| 24 | 373 - STREET LIGHTING | 79,692 | 0 | 0.00% | 79,692 | 100.00% | 0 | 0.00% |
| 25 | TOTAL DISTRIBUTION | 1,259,524 | 994,391 | 78.95% | 265,133 | 21.05% | 0 | 0.00% |
| 26 | GENERAL PLANT | 201,302 | 130,378 | 64.77% | 63,655 | 31.62% | 7,269 | 3.61% |
| 27 | TOTAL GROSS PLANT | 3,457,741 | 3,021,753 | 87.39% | 328,788 | 9.51% | 107,200 | 3.10% |
| 28 | ACCUMULATED DEPRECIATION: | | | | | | | |
| 29 | PRODUCTION | 621,298 | 573,506 | 92.31% | 0 | 0.00% | 47,792 | 7.69% |
| 30 | TOTALS MAY NOT ADD DUE TO ROUNDING | | | | | | | |

14

FLORIDA PUBLIC SERVICE COMMISSION EXPLANATION: Functionalize and classify test year rate base by primary account Type of Data Shown:
 (plant balances, accumulated depreciation and CWIP). The account balances in X Projected Test Year Ended 12/31/17
 COMPANY: GULF POWER COMPANY the B Schedules and those used in the cost of service study must be equal. Prior Year Ended 12/31/16
 Historical Year Ended 12/31/15
 DOCKET NO.: 160186-EI (000s) Witness: M. T. O'Sheasy

Allocation Method: 12MCP - 1/13th kWh

| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | |
|----------|------------------------------------|-----------------------------------|---------------|---------|-----------------|---------|---------------|---------|--|
| LINE NO. | RATE BASE ACCOUNT NO. AND TITLE | ADJUSTED JURISDICTIONAL RATE BASE | DEMAND AMOUNT | PERCENT | CUSTOMER AMOUNT | PERCENT | ENERGY AMOUNT | PERCENT | |
| 1 | TRANSMISSION | | | | | | | | |
| 2 | 350 - EASEMENTS | 7,200 | 7,200 | 100.00% | 0 | 0.00% | 0 | 0.00% | |
| 3 | 352 - STRUCTURES | 4,604 | 4,604 | 100.00% | 0 | 0.00% | 0 | 0.00% | |
| 4 | 353 - STATION EQUIPMENT | 35,046 | 35,046 | 100.00% | 0 | 0.00% | 0 | 0.00% | |
| 5 | 354 - TOWERS AND FIXTURES | 24,448 | 24,448 | 100.00% | 0 | 0.00% | 0 | 0.00% | |
| 6 | 355 - POLES AND FIXTURES | 33,384 | 33,384 | 100.00% | 0 | 0.00% | 0 | 0.00% | |
| 7 | 356 - OVERHEAD CONDUCTORS | 28,529 | 28,529 | 100.00% | 0 | 0.00% | 0 | 0.00% | |
| 8 | 358 - UNDERGROUND CONDUCTORS | 8,277 | 8,277 | 100.00% | 0 | 0.00% | 0 | 0.00% | |
| 9 | 359 - ROADS AND TRAILS | 52 | 52 | 100.00% | 0 | 0.00% | 0 | 0.00% | |
| 10 | TOTAL TRANSMISSION | 141,540 | 141,540 | 100.00% | 0 | 0.00% | 0 | 0.00% | |
| 11 | DISTRIBUTION | | | | | | | | |
| 12 | 360 - EASEMENT | 39 | 39 | 100.00% | 0 | 0.00% | 0 | 0.00% | |
| 13 | 361 - STRUCTURES | 8,329 | 8,329 | 100.00% | 0 | 0.00% | 0 | 0.00% | |
| 14 | 362 - STATION EQUIPMENT | 50,191 | 50,191 | 100.00% | 0 | 0.00% | 0 | 0.00% | |
| 15 | 364 - POLES AND FIXTURES | 82,304 | 82,304 | 100.00% | 0 | 0.00% | 0 | 0.00% | |
| 16 | 365 - OVERHEAD CONDUCTORS | 53,642 | 53,642 | 100.00% | 0 | 0.00% | 0 | 0.00% | |
| 17 | 366 - UNDERGROUND CONDUIT | 809 | 809 | 100.00% | 0 | 0.00% | 0 | 0.00% | |
| 18 | 367 - UNDERGROUND COND. & DEV. | 65,345 | 65,345 | 100.00% | 0 | 0.00% | 0 | 0.00% | |
| 19 | 368 - LINE TRANSFORMERS | 107,687 | 107,687 | 100.00% | 0 | 0.00% | 0 | 0.00% | |
| 20 | 369 - SERVICES | 60,041 | 0 | 0.00% | 60,041 | 100.00% | 0 | 0.00% | |
| 21 | 370 - METERS | 27,578 | 0 | 0.00% | 27,578 | 100.00% | 0 | 0.00% | |
| 22 | 373 - STREET LIGHTING | 42,143 | 0 | 0.00% | 42,143 | 100.00% | 0 | 0.00% | |
| 23 | TOTAL DISTRIBUTION | 498,108 | 368,346 | 73.95% | 129,762 | 26.05% | 0 | 0.00% | |
| 24 | GENERAL PLANT | 89,394 | 57,898 | 64.77% | 28,267 | 31.62% | 3,229 | 3.61% | |
| 25 | TOTAL ACCUM. DEPRECIATION | 1,350,340 | 1,141,290 | 84.52% | 158,029 | 11.70% | 51,021 | 3.78% | |
| 26 | TOTALS MAY NOT ADD DUE TO ROUNDING | | | | | | | | |

15

FLORIDA PUBLIC SERVICE COMMISSION EXPLANATION: Functionalize and classify test year rate base by primary account (plant balances, accumulated depreciation and CWIP). The account balances in the B Schedules and those used in the cost of service study must be equal. Type of Data Shown: Projected Test Year Ended 12/31/17 Prior Year Ended 12/31/16 Historical Year Ended 12/31/15

COMPANY: GULF POWER COMPANY

DOCKET NO.: 160186-EI (000s) Witness: M. T. O'Sheasy

Allocation Method: 12MCP - 1/13th kWh

16

| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | |
|----------|------------------------------------|-----------------------------------|---------|---------|----------|---------|--------|---------|--|
| LINE NO. | RATE BASE ACCOUNT NO. AND TITLE | ADJUSTED JURISDICTIONAL RATE BASE | DEMAND | | CUSTOMER | | ENERGY | | |
| | | | AMOUNT | PERCENT | AMOUNT | PERCENT | AMOUNT | PERCENT | |
| 1 | MATERIALS & SUPPLIES: | | | | | | | | |
| 2 | PRODUCTION | 94,731 | 26,991 | 28.49% | 0 | 0.00% | 67,740 | 71.51% | |
| 3 | TRANSMISSION | 5,032 | 5,032 | 100.00% | 0 | 0.00% | 0 | 0.00% | |
| 4 | DISTRIBUTION | 19,400 | 17,840 | 91.96% | 1,560 | 8.04% | 0 | 0.00% | |
| 5 | CUSTOMER ACCOUNTS | 7 | 0 | 0.00% | 7 | 100.00% | 0 | 0.00% | |
| 6 | CUSTOMER ASSISTANCE | 7 | 0 | 0.00% | 7 | 100.00% | 0 | 0.00% | |
| 7 | TOTAL MATERIALS & SUPPLIES | 119,177 | 49,863 | 41.84% | 1,574 | 1.32% | 67,740 | 56.84% | |
| 8 | WORK NOT BEARING INTEREST: | | | | | | | | |
| 9 | PRODUCTION | 15,254 | 14,081 | 92.31% | 0 | 0.00% | 1,173 | 7.69% | |
| 10 | TRANSMISSION | 13,591 | 13,591 | 100.00% | 0 | 0.00% | 0 | 0.00% | |
| 11 | DISTRIBUTION | 11,318 | 8,935 | 78.95% | 2,383 | 21.06% | 0 | 0.00% | |
| 12 | CUSTOMER ACCOUNTS | 0 | 0 | 0.00% | 0 | 100.00% | 0 | 0.00% | |
| 13 | CUSTOMER ASSISTANCE | 0 | 0 | 0.00% | 0 | 100.00% | 0 | 0.00% | |
| 14 | TOTAL WORK NOT BEARING INT. | 40,163 | 36,607 | 91.15% | 2,383 | 5.93% | 1,173 | 2.92% | |
| 15 | OTHER WORKING CAPITAL: | | | | | | | | |
| 16 | PRODUCTION | 82,088 | 75,774 | 92.31% | 0 | 0.00% | 6,314 | 7.69% | |
| 17 | TRANSMISSION | 22,098 | 22,098 | 100.00% | 0 | 0.00% | 0 | 0.00% | |
| 18 | DISTRIBUTION | 13,063 | 9,094 | 69.62% | 3,969 | 30.38% | 0 | 0.00% | |
| 19 | CUSTOMER ACCOUNTS | 9,904 | 0 | 0.00% | 9,904 | 100.00% | 0 | 0.00% | |
| 20 | CUSTOMER ASSISTANCE | 10,037 | 0 | 0.00% | 10,037 | 100.00% | 0 | 0.00% | |
| 21 | REVENUE RELATED INVESTMENT | (6) | (2) | 33.33% | (6) | 100.00% | 2 | 33.33% | |
| 22 | TOTAL OTHER WORKING CAPITAL | 137,184 | 106,964 | 77.97% | 23,904 | 17.43% | 6,316 | 4.60% | |
| 23 | TOTALS MAY NOT ADD DUE TO ROUNDING | | | | | | | | |

FLORIDA PUBLIC SERVICE COMMISSION EXPLANATION: Functionalize and classify test year rate base by primary account (plant balances, accumulated depreciation and CWIP). The account balances in the B Schedules and those used in the cost of service study must be equal. Type of Data Shown:
 COMPANY: GULF POWER COMPANY Projected Test Year Ended 12/31/17
 Prior Year Ended 12/31/16
 Historical Year Ended 12/31/15
 DOCKET NO.: 160186-EI (000s) Witness: M. T. O'Sheasy
 Allocation Method: 12MCP - 1/13th kWh

| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) |
|----------|---------------------------------|-----------------------------------|---------------|---------|-----------------|---------|---------------|---------|
| LINE NO. | RATE BASE ACCOUNT NO. AND TITLE | ADJUSTED JURISDICTIONAL RATE BASE | DEMAND AMOUNT | PERCENT | CUSTOMER AMOUNT | PERCENT | ENERGY AMOUNT | PERCENT |
| 1 | OTHER RATE BASE ITEMS: | | | | | | | |
| 2 | PRODUCTION | 15,046 | 13,889 | 92.31% | 0 | 0.00% | 1,157 | 7.69% |
| 3 | TRANSMISSION | 13 | 13 | 100.00% | 0 | 0.00% | 0 | 0.00% |
| 4 | DISTRIBUTION | (34) | (25) | 73.53% | (9) | 26.47% | 0 | 0.00% |
| 5 | CUSTOMER ACCOUNTS | (19) | 0 | 0.00% | (19) | 100.00% | 0 | 0.00% |
| 6 | CUSTOMER ASSISTANCE | (14) | 0 | 0.00% | (14) | 100.00% | 0 | 0.00% |
| 7 | TOTAL OTHER RATE BASE ITEMS | 14,992 | 13,877 | 92.56% | (42) | -0.28% | 1,157 | 7.72% |
| 8 | TOTAL RATE BASE | 2,418,917 | 2,087,774 | 86.31% | 198,578 | 8.21% | 132,565 | 5.48% |

17

9 TOTALS MAY NOT ADD DUE TO ROUNDING

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Functionalize and classify test year operating expenses by primary account (depreciation expense, operation and maintenance expense and any other expense items). The balances in the C Schedules and those used in the cost of service study must be equal.

Type of Data Shown:

- Projected Test Year Ended 12/31/17
- Prior Year Ended 12/31/16
- Historical Year Ended 12/31/15

COMPANY: GULF POWER COMPANY

Witness: M. T. O'Sheasy

DOCKET NO.: 160186-EI (000s)

Allocation Method: 12MCP - 1/13th kWh - Minimum Distribution Method

| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) |
|----------|---|-----------------------------------|--------|---------|----------|---------|--------|---------|
| LINE NO. | OPERATING EXPENSE ACCOUNT NO. AND TITLE | ADJUSTED | DEMAND | | CUSTOMER | | ENERGY | |
| | | JURISDICTIONAL OPERATING EXPENSES | AMOUNT | PERCENT | AMOUNT | PERCENT | AMOUNT | PERCENT |
| 1 | OPERATING & MAINTENANCE: | | | | | | | |
| 2 | PRODUCTION | 118,699 | 71,376 | 60.13% | 0 | 0.00% | 47,323 | 39.87% |
| 3 | TRANSMISSION | | | | | | | |
| 4 | 560 - SUPERVISION | 2,351 | 2,351 | 100.00% | 0 | 0.00% | 0 | 0.00% |
| 5 | 561 - LOAD DISPATCH | 3,687 | 3,687 | 100.00% | 0 | 0.00% | 0 | 0.00% |
| 6 | 562 - STATION | 44 | 44 | 100.00% | 0 | 0.00% | 0 | 0.00% |
| 7 | 563 - OVERHEAD LINES | 213 | 213 | 100.00% | 0 | 0.00% | 0 | 0.00% |
| 8 | 564 - UNDERGROUND LINES | 0 | 0 | 0.00% | 0 | 0.00% | 0 | 0.00% |
| 9 | 565 - TRANS. OF ELEC. | (257) | (257) | 100.00% | 0 | 0.00% | 0 | 0.00% |
| 10 | 566 - MISCELLANEOUS | 1,421 | 1,421 | 100.00% | 0 | 0.00% | 0 | 0.00% |
| 11 | 567 - RENTS | 1,234 | 1,234 | 100.00% | 0 | 0.00% | 0 | 0.00% |
| 12 | 568 - SUPERVISION | 1,358 | 1,358 | 100.00% | 0 | 0.00% | 0 | 0.00% |
| 13 | 569 - STRUCTURES | 945 | 945 | 100.00% | 0 | 0.00% | 0 | 0.00% |
| 14 | 570 - STATION EQUIPMENT | 868 | 868 | 100.00% | 0 | 0.00% | 0 | 0.00% |
| 15 | 571 - OVERHEAD LINES | 4,129 | 4,129 | 100.00% | 0 | 0.00% | 0 | 0.00% |
| 16 | 573 - MISCELLANEOUS | 118 | 118 | 100.00% | 0 | 0.00% | 0 | 0.00% |
| 17 | TOTAL TRANSMISSION | 16,111 | 16,111 | 100.00% | 0 | 0.00% | 0 | 0.00% |
| 18 | DISTRIBUTION | | | | | | | |
| 19 | 580 - SUPERVISION | 7,482 | 3,302 | 44.13% | 4,180 | 55.87% | 0 | 0.00% |
| 20 | 581 - LOAD DISPATCH | 1,226 | 1,226 | 100.00% | 0 | 0.00% | 0 | 0.00% |
| 21 | 582 - STATION | 430 | 430 | 100.00% | 0 | 0.00% | 0 | 0.00% |
| 22 | 583 - OVERHEAD LINES | 3,195 | 2,416 | 75.62% | 779 | 24.38% | 0 | 0.00% |
| 23 | 584 - UNDERGROUND LINES | 1,138 | 917 | 80.58% | 221 | 19.42% | 0 | 0.00% |
| 24 | 585 - STREET LIGHTING | 674 | 0 | 0.00% | 674 | 100.00% | 0 | 0.00% |
| 25 | 586 - METER | 2,539 | 0 | 0.00% | 2,539 | 100.00% | 0 | 0.00% |
| 26 | 587 - CUSTOMER INSTA. | 2,100 | 0 | 0.00% | 2,100 | 100.00% | 0 | 0.00% |
| 27 | 588 - MISCELLANEOUS | 4,957 | 2,188 | 44.14% | 2,769 | 55.86% | 0 | 0.00% |
| 28 | 589 - RENTS | 0 | 0 | 0.00% | 0 | 0.00% | 0 | 0.00% |
| 29 | 590 - SUPERVISION | 4,209 | 2,958 | 70.28% | 1,251 | 29.72% | 0 | 0.00% |
| 30 | 591 - STRUCTURES | 265 | 265 | 100.00% | 0 | 0.00% | 0 | 0.00% |
| 31 | 592 - STATION | 1,177 | 1,177 | 100.00% | 0 | 0.00% | 0 | 0.00% |
| 32 | 593 - OVERHEAD | 12,336 | 8,392 | 68.03% | 3,944 | 31.97% | 0 | 0.00% |
| 33 | 594 - UNDERGROUND | 1,640 | 1,532 | 93.42% | 108 | 6.59% | 0 | 0.00% |
| 34 | 595 - LINE TRANS. | 1,106 | 812 | 73.42% | 294 | 26.58% | 0 | 0.00% |
| 35 | 596 - STREET LIGHTING | 624 | 0 | 0.00% | 624 | 100.00% | 0 | 0.00% |
| 36 | 597 - METERS | 181 | 0 | 0.00% | 181 | 100.00% | 0 | 0.00% |
| 37 | 598 - MISCELLANEOUS | 533 | 375 | 70.36% | 158 | 29.64% | 0 | 0.00% |
| 38 | TOTAL DISTRIBUTION | 45,814 | 25,992 | 56.73% | 19,822 | 43.27% | 0 | 0.00% |
| 39 | TOTALS MAY NOT ADD DUE TO ROUNDING | | | | | | | |

18

FLORIDA PUBLIC SERVICE COMMISSION EXPLANATION: Functionalize and classify test year operating expenses by primary account (depreciation expense, operation and maintenance expense and any other expense items). The balances in the C Schedules and those used in the cost of service study must be equal. Type of Data Shown:
 COMPANY: GULF POWER COMPANY Projected Test Year Ended 12/31/17
 Prior Year Ended 12/31/16
 Historical Year Ended 12/31/15
 DOCKET NO.: 160186-EI (000s) Witness: M. T. O'Sheasy

Allocation Method: 12MCP - 1/13th kWh - Minimum Distribution Method

61

| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) |
|----------|---|-----------------------------------|---------------|---------|----------|---------|--------|---------|
| LINE NO. | OPERATING EXPENSE ACCOUNT NO. AND TITLE | ADJUSTED | | | CUSTOMER | | ENERGY | |
| | | JURISDICTIONAL OPERATING EXPENSES | DEMAND AMOUNT | PERCENT | AMOUNT | PERCENT | AMOUNT | PERCENT |
| 1 | CUSTOMER ACCOUNTS | 23,546 | 0 | 0.00% | 23,546 | 100.00% | 0 | 0.00% |
| 2 | CUSTOMER ASSISTANCE | 18,140 | 0 | 0.00% | 18,140 | 100.00% | 0 | 0.00% |
| 3 | ADMINISTRATION & GENERAL: | | | | | | | |
| 4 | PRODUCTION | 39,055 | 35,517 | 90.94% | 0 | 0.00% | 3,538 | 9.06% |
| 5 | TRANSMISSION | 4,869 | 4,869 | 100.00% | 0 | 0.00% | 0 | 0.00% |
| 6 | DISTRIBUTION | 22,615 | 13,426 | 59.37% | 9,189 | 40.63% | 0 | 0.00% |
| 7 | CUSTOMER ACCOUNTS | 9,114 | 0 | 0.00% | 9,114 | 100.00% | 0 | 0.00% |
| 8 | CUSTOMER ASSISTANCE | 9,232 | 0 | 0.00% | 9,232 | 100.00% | 0 | 0.00% |
| 9 | TOTAL ADMIN. & GENERAL | 84,885 | 53,812 | 63.39% | 27,535 | 32.44% | 3,538 | 4.17% |
| 10 | TOTAL OPERATION & MAINT. | 307,198 | 167,291 | 54.46% | 89,046 | 28.99% | 50,861 | 16.56% |
| 11 | DEPRECIATION EXPENSE | | | | | | | |
| 12 | PRODUCTION | 49,112 | 45,334 | 92.31% | 0 | 0.00% | 3,778 | 7.69% |
| 13 | TRANSMISSION | | | | | | | |
| 14 | 350 - EASEMENTS | 186 | 186 | 100.00% | 0 | 0.00% | 0 | 0.00% |
| 15 | 352 - STRUCTURES | 398 | 398 | 100.00% | 0 | 0.00% | 0 | 0.00% |
| 16 | 353 - STATION EQUIP. | 7,070 | 7,070 | 100.00% | 0 | 0.00% | 0 | 0.00% |
| 17 | 354 - TOWERS | 744 | 744 | 100.00% | 0 | 0.00% | 0 | 0.00% |
| 18 | 355 - POLES | 10,864 | 10,864 | 100.00% | 0 | 0.00% | 0 | 0.00% |
| 19 | 356 - OVERHEAD | 3,185 | 3,185 | 100.00% | 0 | 0.00% | 0 | 0.00% |
| 20 | 358 - UNDERGROUND | 237 | 237 | 100.00% | 0 | 0.00% | 0 | 0.00% |
| 21 | 359 - ROAD & TRAILS | 5 | 5 | 100.00% | 0 | 0.00% | 0 | 0.00% |
| 22 | TOTAL TRANSMISSION | 22,689 | 22,689 | 100.00% | 0 | 0.00% | 0 | 0.00% |
| 23 | DISTRIBUTION | | | | | | | |
| 24 | 360 - EASEMENTS | 4 | 4 | 100.00% | 0 | 0.00% | 0 | 0.00% |
| 25 | 361 - STRUCTURES | 504 | 504 | 100.00% | 0 | 0.00% | 0 | 0.00% |
| 26 | 362 - STATION EQUIP. | 6,543 | 6,543 | 100.00% | 0 | 0.00% | 0 | 0.00% |
| 27 | 364 - POLES & FIXTURES | 7,001 | 3,865 | 55.21% | 3,136 | 44.79% | 0 | 0.00% |
| 28 | 365 - OVERHEAD COND. | 5,647 | 4,501 | 79.71% | 1,146 | 20.29% | 0 | 0.00% |
| 29 | 366 - UNDERGROUND CONDUIT | 13 | 12 | 92.31% | 1 | 7.69% | 0 | 0.00% |
| 30 | 367 - UNDERGROUND COND. | 3,898 | 3,641 | 93.41% | 257 | 6.59% | 0 | 0.00% |
| 31 | TOTALS MAY NOT ADD DUE TO ROUNDING | | | | | | | |

FLORIDA PUBLIC SERVICE COMMISSION EXPLANATION: Functionalize and classify test year operating expenses by primary account (depreciation expense, operation and maintenance expense and any other expense items). The balances in the C Schedules and those used in the cost of service study must be equal.

COMPANY: GULF POWER COMPANY

DOCKET NO.: 160186-EI (000s)

Allocation Method: 12MCP - 1/13th kWh - Minimum Distribution Method

Type of Data Shown:
 Projected Test Year Ended 12/31/17
 Prior Year Ended 12/31/16
 Historical Year Ended 12/31/15
 Witness: M. T. O'Sheasy

20

| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | |
|----------|---|--|---------|---------|---------|----------|---------|--------|---------|
| LINE NO. | OPERATING EXPENSE ACCOUNT NO. AND TITLE | ADJUSTED JURISDICTIONAL OPERATING EXPENSES | | DEMAND | | CUSTOMER | | ENERGY | |
| | | AMOUNT | PERCENT | AMOUNT | PERCENT | AMOUNT | PERCENT | AMOUNT | PERCENT |
| 1 | 368 - LINE TRANSFORMERS | 9,865 | 73.40% | 7,241 | 26.60% | 2,624 | 26.60% | 0 | 0.00% |
| 2 | 369 - SERVICES | 3,980 | 0.00% | 0 | 100.00% | 3,980 | 100.00% | 0 | 0.00% |
| 3 | 370 - METERS | 4,564 | 0.00% | 0 | 100.00% | 4,564 | 100.00% | 0 | 0.00% |
| 4 | 373 - STREET LIGHTING | 3,254 | 0.00% | 0 | 100.00% | 3,254 | 100.00% | 0 | 0.00% |
| 5 | TOTAL DISTRIBUTION | 45,273 | 58.12% | 26,311 | 41.88% | 18,962 | 41.88% | 0 | 0.00% |
| 6 | GENERAL: | | | | | | | | |
| 7 | PRODUCTION | 4,700 | 92.30% | 4,338 | 0.00% | 0 | 0.00% | 362 | 7.70% |
| 8 | TRANSMISSION | 473 | 100.00% | 473 | 0.00% | 0 | 0.00% | 0 | 0.00% |
| 9 | DISTRIBUTION | 2,279 | 56.78% | 1,294 | 43.22% | 985 | 43.22% | 0 | 0.00% |
| 10 | CUSTOMER ACCOUNTS | 1,271 | 0.00% | 0 | 100.00% | 1,271 | 100.00% | 0 | 0.00% |
| 11 | CUSTOMER ASSISTANCE | 1,288 | 0.00% | 0 | 100.00% | 1,288 | 100.00% | 0 | 0.00% |
| 12 | TOTAL GENERAL | 10,010 | 60.97% | 6,103 | 35.42% | 3,545 | 35.42% | 362 | 3.62% |
| 13 | TOTAL DEPRECIATION EXP. | 127,084 | 79.02% | 100,437 | 17.71% | 22,507 | 17.71% | 4,140 | 3.26% |
| 14 | REAL & PERS. PROP. TXS.: | | | | | | | | |
| 15 | PRODUCTION | 14,962 | 92.31% | 13,811 | 0.00% | 0 | 0.00% | 1,151 | 7.69% |
| 16 | TRANSMISSION | 3,734 | 100.00% | 3,734 | 0.00% | 0 | 0.00% | 0 | 0.00% |
| 17 | DISTRIBUTION | 6,300 | 64.32% | 4,052 | 35.68% | 2,248 | 35.68% | 0 | 0.00% |
| 18 | CUSTOMER ACCOUNTS | 125 | 0.00% | 0 | 100.00% | 125 | 100.00% | 0 | 0.00% |
| 19 | CUSTOMER ASSISTANCE | 128 | 0.00% | 0 | 100.00% | 128 | 100.00% | 0 | 0.00% |
| 20 | TOTAL REAL & PERS. PROP TXS | 25,249 | 85.54% | 21,597 | 9.90% | 2,501 | 9.90% | 1,151 | 4.56% |
| 21 | PAYROLL TAXES: | | | | | | | | |
| 22 | PRODUCTION | 3,638 | 99.23% | 3,610 | 0.00% | 0 | 0.00% | 28 | 0.77% |
| 23 | TRANSMISSION | 398 | 100.00% | 398 | 0.00% | 0 | 0.00% | 0 | 0.00% |
| 24 | DISTRIBUTION | 1,921 | 56.79% | 1,091 | 43.21% | 830 | 43.21% | 0 | 0.00% |
| 25 | CUSTOMER ACCOUNTS | 1,071 | 0.00% | 0 | 100.00% | 1,071 | 100.00% | 0 | 0.00% |
| 26 | CUSTOMER ASSISTANCE | 1,086 | 0.00% | 0 | 100.00% | 1,086 | 100.00% | 0 | 0.00% |
| 27 | TOTAL PAYROLL TAXES | 8,114 | 62.82% | 5,099 | 36.81% | 2,987 | 36.81% | 28 | 0.34% |
| 28 | TOTALS MAY NOT ADD DUE TO ROUNDING | | | | | | | | |

FLORIDA PUBLIC SERVICE COMMISSION EXPLANATION: Functionalize and classify test year operating expenses by primary account (depreciation expense, operation and maintenance expense and any other expense items). The balances in the C Schedules and those used in the cost of service study must be equal. Type of Data Shown:
 COMPANY: GULF POWER COMPANY Projected Test Year Ended 12/31/17
 Prior Year Ended 12/31/16
 Historical Year Ended 12/31/15
 DOCKET NO.: 160186-EI (000s) Witness: M. T. O'Sheasy

Allocation Method: 12MCP - 1/13th kWh - Minimum Distribution Method

21

| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) |
|----------|---|--|---------------|---------|-----------------|---------|---------------|---------|
| LINE NO. | OPERATING EXPENSE ACCOUNT NO. AND TITLE | ADJUSTED JURISDICTIONAL OPERATING EXPENSES | DEMAND AMOUNT | PERCENT | CUSTOMER AMOUNT | PERCENT | ENERGY AMOUNT | PERCENT |
| 1 | MISS. FRANCHISE TAXES | 426 | 426 | 100.00% | 0 | 0.00% | 0 | 0.00% |
| 2 | MISCELLANEOUS TAXES: | | | | | | | |
| 3 | PRODUCTION | 61 | 56 | 91.80% | 0 | 0.00% | 5 | 8.20% |
| 4 | TRANSMISSION | 6 | 6 | 100.00% | 0 | 0.00% | 0 | 0.00% |
| 5 | DISTRIBUTION | 30 | 17 | 56.67% | 13 | 43.33% | 0 | 0.00% |
| 6 | CUSTOMER ACCOUNTS | 18 | 0 | 0.00% | 18 | 100.00% | 0 | 0.00% |
| 7 | CUSTOMER ASSISTANCE | 16 | 0 | 0.00% | 16 | 100.00% | 0 | 0.00% |
| 8 | TOTAL MISCELLANEOUS TAXES | 131 | 80 | 61.07% | 46 | 35.12% | 5 | 3.82% |
| 9 | TOTAL TAXES OTHER THAN | | | | | | | |
| 10 | INCOME TAXES | 33,920 | 27,202 | 80.21% | 5,534 | 16.31% | 1,184 | 3.49% |
| 11 | TOTAL EXPENSES EXCL. REV. REL. | 468,199 | 294,928 | 62.99% | 117,087 | 25.01% | 56,184 | 12.00% |
| 12 | REVENUE RELATED | 7,066 | 4,291 | 60.73% | 2,021 | 28.60% | 754 | 10.67% |
| 13 | SUBTOTAL EXPENSES | 475,265 | 299,219 | 62.96% | 119,108 | 25.06% | 56,938 | 11.98% |
| 14 | AMORTIZATION OF ITC | (327) | (259) | 79.20% | (57) | 17.43% | (11) | 3.36% |
| 15 | OTHER AMORTIZATION | 9,194 | 8,488 | 92.32% | 0 | 0.00% | 706 | 7.68% |
| 16 | TOTAL EXPENSES | 484,132 | 307,448 | 63.51% | 119,051 | 24.59% | 57,633 | 11.90% |

17 TOTALS MAY NOT ADD DUE TO ROUNDING

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Functionalize and classify test year operating expenses by primary account (depreciation expense, operation and maintenance expense and any other expense items). The balances in the C Schedules and those used in the cost of service study must be equal.

Type of Data Shown:
 Projected Test Year Ended 12/31/17
 Prior Year Ended 12/31/16
 Historical Year Ended 12/31/15
 Witness: M. T. O'Sheasy

COMPANY: GULF POWER COMPANY

DOCKET NO.: 160186-EI

(000s)

Allocation Method: 12MCP - 1/13th kWh

22

| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) |
|----------|---|-----------------------------------|--------|---------|----------|---------|--------|---------|
| LINE NO. | OPERATING EXPENSE ACCOUNT NO. AND TITLE | ADJUSTED | DEMAND | | CUSTOMER | | ENERGY | |
| | | JURISDICTIONAL OPERATING EXPENSES | AMOUNT | PERCENT | AMOUNT | PERCENT | AMOUNT | PERCENT |
| 1 | OPERATING & MAINTENANCE: | | | | | | | |
| 2 | PRODUCTION | 118,699 | 71,376 | 60.13% | 0 | 0.00% | 47,323 | 39.87% |
| 3 | TRANSMISSION | | | | | | | |
| 4 | 560 - SUPERVISION | 2,351 | 2,351 | 100.00% | 0 | 0.00% | 0 | 0.00% |
| 5 | 561 - LOAD DISPATCH | 3,687 | 3,687 | 100.00% | 0 | 0.00% | 0 | 0.00% |
| 6 | 562 - STATION | 44 | 44 | 100.00% | 0 | 0.00% | 0 | 0.00% |
| 7 | 563 - OVERHEAD LINES | 213 | 213 | 100.00% | 0 | 0.00% | 0 | 0.00% |
| 8 | 564 - UNDERGROUND LINES | 0 | 0 | 0.00% | 0 | 0.00% | 0 | 0.00% |
| 9 | 565 - TRANS. OF ELEC. | (257) | (257) | 100.00% | 0 | 0.00% | 0 | 0.00% |
| 10 | 566 - MISCELLANEOUS | 1,421 | 1,421 | 100.00% | 0 | 0.00% | 0 | 0.00% |
| 11 | 567 - RENTS | 1,234 | 1,234 | 100.00% | 0 | 0.00% | 0 | 0.00% |
| 12 | 568 - SUPERVISION | 1,358 | 1,358 | 100.00% | 0 | 0.00% | 0 | 0.00% |
| 13 | 569 - STRUCTURES | 945 | 945 | 100.00% | 0 | 0.00% | 0 | 0.00% |
| 14 | 570 - STATION EQUIPMENT | 868 | 868 | 100.00% | 0 | 0.00% | 0 | 0.00% |
| 15 | 571 - OVERHEAD LINES | 4,129 | 4,129 | 100.00% | 0 | 0.00% | 0 | 0.00% |
| 16 | 573 - MISCELLANEOUS | 118 | 118 | 100.00% | 0 | 0.00% | 0 | 0.00% |
| 17 | TOTAL TRANSMISSION | 16,111 | 16,111 | 100.00% | 0 | 0.00% | 0 | 0.00% |
| 18 | DISTRIBUTION | | | | | | | |
| 19 | 580 - SUPERVISION | 7,484 | 3,966 | 52.99% | 3,518 | 47.01% | 0 | 0.00% |
| 20 | 581 - LOAD DISPATCH | 1,226 | 1,226 | 100.00% | 0 | 0.00% | 0 | 0.00% |
| 21 | 582 - STATION | 430 | 430 | 100.00% | 0 | 0.00% | 0 | 0.00% |
| 22 | 583 - OVERHEAD LINES | 3,195 | 3,195 | 100.00% | 0 | 0.00% | 0 | 0.00% |
| 23 | 584 - UNDERGROUND LINES | 1,138 | 1,138 | 100.00% | 0 | 0.00% | 0 | 0.00% |
| 24 | 585 - STREET LIGHTING | 674 | 0 | 0.00% | 674 | 100.00% | 0 | 0.00% |
| 25 | 586 - METER | 2,539 | 0 | 0.00% | 2,539 | 100.00% | 0 | 0.00% |
| 26 | 587 - CUSTOMER INSTA. | 2,100 | 0 | 0.00% | 2,100 | 100.00% | 0 | 0.00% |
| 27 | 588 - MISCELLANEOUS | 4,957 | 2,627 | 53.00% | 2,330 | 47.00% | 0 | 0.00% |
| 28 | 589 - RENTS | 0 | 0 | 0.00% | 0 | 0.00% | 0 | 0.00% |
| 29 | 590 - SUPERVISION | 4,209 | 4,013 | 95.34% | 196 | 4.66% | 0 | 0.00% |
| 30 | 591 - STRUCTURES | 265 | 265 | 100.00% | 0 | 0.00% | 0 | 0.00% |
| 31 | 592 - STATION | 1,177 | 1,177 | 100.00% | 0 | 0.00% | 0 | 0.00% |
| 32 | 593 - OVERHEAD | 12,336 | 12,336 | 100.00% | 0 | 0.00% | 0 | 0.00% |
| 33 | 594 - UNDERGROUND | 1,640 | 1,640 | 100.00% | 0 | 0.00% | 0 | 0.00% |
| 34 | 595 - LINE TRANS. | 1,106 | 1,106 | 100.00% | 0 | 0.00% | 0 | 0.00% |
| 35 | 596 - STREET LIGHTING | 624 | 0 | 0.00% | 624 | 100.00% | 0 | 0.00% |
| 36 | 597 - METERS | 181 | 0 | 0.00% | 181 | 100.00% | 0 | 0.00% |
| 37 | 598 - MISCELLANEOUS | 533 | 508 | 95.31% | 25 | 4.69% | 0 | 0.00% |
| 38 | TOTAL DISTRIBUTION | 45,814 | 33,627 | 73.40% | 12,187 | 26.60% | 0 | 0.00% |
| 39 | TOTALS MAY NOT ADD DUE TO ROUNDING | | | | | | | |

FLORIDA PUBLIC SERVICE COMMISSION EXPLANATION: Functionalize and classify test year operating expenses by primary account (depreciation expense, operation and maintenance expense and any other expense items). The balances in the C Schedules and those used in the cost of service study must be equal. Type of Data Shown:
 COMPANY: GULF POWER COMPANY Projected Test Year Ended 12/31/17
 _____ Prior Year Ended 12/31/16
 _____ Historical Year Ended 12/31/15
 DOCKET NO.: 160186-EI (000s) Witness: M. T. O'Sheasy

Allocation Method: 12MCP - 1/13th kWh

| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) |
|----------|---|-------------------------|---------|---------|----------|---------|--------|---------|
| LINE NO. | OPERATING EXPENSE ACCOUNT NO. AND TITLE | ADJUSTED JURISDICTIONAL | | | CUSTOMER | | ENERGY | |
| | | OPERATING EXPENSES | AMOUNT | PERCENT | AMOUNT | PERCENT | AMOUNT | PERCENT |
| 1 | CUSTOMER ACCOUNTS | 23,546 | 0 | 0.00% | 23,546 | 100.00% | 0 | 0.00% |
| 2 | CUSTOMER ASSISTANCE | 18,140 | 0 | 0.00% | 18,140 | 100.00% | 0 | 0.00% |
| 3 | ADMINISTRATION & GENERAL: | | | | | | | |
| 4 | PRODUCTION | 39,056 | 35,518 | 90.94% | 0 | 0.00% | 3,538 | 9.06% |
| 5 | TRANSMISSION | 4,869 | 4,869 | 100.00% | 0 | 0.00% | 0 | 0.00% |
| 6 | DISTRIBUTION | 22,612 | 17,085 | 75.56% | 5,527 | 24.44% | 0 | 0.00% |
| 7 | CUSTOMER ACCOUNTS | 9,114 | 0 | 0.00% | 9,114 | 100.00% | 0 | 0.00% |
| 8 | CUSTOMER ASSISTANCE | 9,232 | 0 | 0.00% | 9,232 | 100.00% | 0 | 0.00% |
| 9 | TOTAL ADMIN. & GENERAL | 84,883 | 57,472 | 67.71% | 23,873 | 28.13% | 3,538 | 4.17% |
| 10 | TOTAL OPERATION & MAINT. | 307,193 | 178,586 | 58.14% | 77,746 | 25.31% | 50,861 | 16.56% |
| 11 | DEPRECIATION EXPENSE | | | | | | | |
| 12 | PRODUCTION | 49,112 | 45,334 | 92.31% | 0 | 0.00% | 3,778 | 7.69% |
| 13 | TRANSMISSION | | | | | | | |
| 14 | 350 - EASEMENTS | 186 | 186 | 100.00% | 0 | 0.00% | 0 | 0.00% |
| 15 | 352 - STRUCTURES | 398 | 398 | 100.00% | 0 | 0.00% | 0 | 0.00% |
| 16 | 353 - STATION EQUIP. | 7,070 | 7,070 | 100.00% | 0 | 0.00% | 0 | 0.00% |
| 17 | 354 - TOWERS | 744 | 744 | 100.00% | 0 | 0.00% | 0 | 0.00% |
| 18 | 355 - POLES | 10,864 | 10,864 | 100.00% | 0 | 0.00% | 0 | 0.00% |
| 19 | 356 - OVERHEAD | 3,185 | 3,185 | 100.00% | 0 | 0.00% | 0 | 0.00% |
| 20 | 358 - UNDERGROUND | 237 | 237 | 100.00% | 0 | 0.00% | 0 | 0.00% |
| 21 | 359 - ROAD & TRAILS | 5 | 5 | 100.00% | 0 | 0.00% | 0 | 0.00% |
| 22 | TOTAL TRANSMISSION | 22,689 | 22,689 | 100.00% | 0 | 0.00% | 0 | 0.00% |
| 23 | DISTRIBUTION | | | | | | | |
| 24 | 360 - EASEMENTS | 4 | 4 | 100.00% | 0 | 0.00% | 0 | 0.00% |
| 25 | 361 - STRUCTURES | 504 | 504 | 100.00% | 0 | 0.00% | 0 | 0.00% |
| 26 | 362 - STATION EQUIP. | 6,543 | 6,543 | 100.00% | 0 | 0.00% | 0 | 0.00% |
| 27 | 364 - POLES & FIXTURES | 7,001 | 7,002 | 100.01% | 0 | 0.00% | 0 | 0.00% |
| 28 | 365 - OVERHEAD COND. | 5,647 | 5,647 | 100.00% | 0 | 0.00% | 0 | 0.00% |
| 29 | 366 - UNDERGROUND CONDUIT | 13 | 13 | 100.00% | 0 | 0.00% | 0 | 0.00% |
| 30 | 367 - UNDERGROUND COND. | 3,898 | 3,898 | 100.00% | 0 | 0.00% | 0 | 0.00% |
| 31 | TOTALS MAY NOT ADD DUE TO ROUNDING | | | | | | | |

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FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Functionalize and classify test year operating expenses by primary account (depreciation expense, operation and maintenance expense and any other expense items). The balances in the C Schedules and those used in the cost of service study must be equal.

Type of Data Shown:
 Projected Test Year Ended 12/31/17
 Prior Year Ended 12/31/16
 Historical Year Ended 12/31/15
 Witness: M. T. O'Sheasy

COMPANY: GULF POWER COMPANY

DOCKET NO.: 160186-EI (000s)

Allocation Method: 12MCP - 1/13th kWh

24

| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) |
|----------|---|-------------------------|---------|---------|----------|---------|--------|---------|
| LINE NO. | OPERATING EXPENSE ACCOUNT NO. AND TITLE | ADJUSTED JURISDICTIONAL | | | CUSTOMER | | ENERGY | |
| | | OPERATING EXPENSES | AMOUNT | PERCENT | AMOUNT | PERCENT | AMOUNT | PERCENT |
| 1 | 368 - LINE TRANSFORMERS | 9,865 | 9,865 | 100.00% | 0 | 0.00% | 0 | 0.00% |
| 2 | 369 - SERVICES | 3,980 | 0 | 0.00% | 3,980 | 100.00% | 0 | 0.00% |
| 3 | 370 - METERS | 4,564 | 0 | 0.00% | 4,564 | 100.00% | 0 | 0.00% |
| 4 | 373 - STREET LIGHTING | 3,254 | 0 | 0.00% | 3,254 | 100.00% | 0 | 0.00% |
| 5 | TOTAL DISTRIBUTION | 45,273 | 33,476 | 73.94% | 11,798 | 26.06% | 0 | 0.00% |
| 6 | GENERAL: | | | | | | | |
| 7 | PRODUCTION | 4,700 | 4,338 | 92.30% | 0 | 0.00% | 362 | 7.70% |
| 8 | TRANSMISSION | 473 | 473 | 100.00% | 0 | 0.00% | 0 | 0.00% |
| 9 | DISTRIBUTION | 2,279 | 1,673 | 73.41% | 606 | 26.59% | 0 | 0.00% |
| 10 | CUSTOMER ACCOUNTS | 1,271 | 0 | 0.00% | 1,271 | 100.00% | 0 | 0.00% |
| 11 | CUSTOMER ASSISTANCE | 1,288 | 0 | 0.00% | 1,288 | 100.00% | 0 | 0.00% |
| 12 | TOTAL GENERAL | 10,011 | 6,482 | 64.75% | 3,166 | 31.63% | 362 | 3.62% |
| 13 | TOTAL DEPRECIATION EXP. | 127,084 | 107,980 | 84.96% | 14,964 | 11.78% | 4,140 | 3.26% |
| 14 | REAL & PERS. PROP. TXS.: | | | | | | | |
| 15 | PRODUCTION | 14,962 | 13,811 | 92.31% | 0 | 0.00% | 1,151 | 7.69% |
| 16 | TRANSMISSION | 3,734 | 3,734 | 100.00% | 0 | 0.00% | 0 | 0.00% |
| 17 | DISTRIBUTION | 6,300 | 4,973 | 78.94% | 1,327 | 21.06% | 0 | 0.00% |
| 18 | CUSTOMER ACCOUNTS | 125 | 0 | 0.00% | 125 | 100.00% | 0 | 0.00% |
| 19 | CUSTOMER ASSISTANCE | 128 | 0 | 0.00% | 128 | 100.00% | 0 | 0.00% |
| 20 | TOTAL REAL & PERS. PROP TXS | 25,249 | 22,518 | 89.18% | 1,580 | 6.25% | 1,151 | 4.56% |
| 21 | PAYROLL TAXES: | | | | | | | |
| 22 | PRODUCTION | 3,638 | 3,610 | 99.23% | 0 | 0.00% | 28 | 0.77% |
| 23 | TRANSMISSION | 398 | 398 | 100.00% | 0 | 0.00% | 0 | 0.00% |
| 24 | DISTRIBUTION | 1,921 | 1,411 | 73.45% | 510 | 26.55% | 0 | 0.00% |
| 25 | CUSTOMER ACCOUNTS | 1,071 | 0 | 0.00% | 1,071 | 100.00% | 0 | 0.00% |
| 26 | CUSTOMER ASSISTANCE | 1,086 | 0 | 0.00% | 1,086 | 100.00% | 0 | 0.00% |
| 27 | TOTAL PAYROLL TAXES | 8,114 | 5,419 | 66.77% | 2,667 | 32.87% | 28 | 0.34% |

28 TOTALS MAY NOT ADD DUE TO ROUNDING

FLORIDA PUBLIC SERVICE COMMISSION EXPLANATION: Functionalize and classify test year operating expenses by primary account (depreciation expense, operation and maintenance expense and any other expense items). The balances in the C Schedules and those used in the cost of service study must be equal. Type of Data Shown:
 Projected Test Year Ended 12/31/17
 Prior Year Ended 12/31/16
 Historical Year Ended 12/31/15
 COMPANY: GULF POWER COMPANY
 WITNESS: M. T. O'Sheasy
 DOCKET NO.: 160186-EI (000s)

Allocation Method: 12MCP - 1/13th kWh

25

| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) |
|----------|---|--|---------------|---------|-----------------|---------|---------------|---------|
| LINE NO. | OPERATING EXPENSE ACCOUNT NO. AND TITLE | ADJUSTED JURISDICTIONAL OPERATING EXPENSES | DEMAND AMOUNT | PERCENT | CUSTOMER AMOUNT | PERCENT | ENERGY AMOUNT | PERCENT |
| 1 | MISS. FRANCHISE TAXES | 426 | 426 | 100.00% | 0 | 0.00% | 0 | 0.00% |
| 2 | MISCELLANEOUS TAXES: | | | | | | | |
| 3 | PRODUCTION | 61 | 56 | 91.80% | 0 | 0.00% | 5 | 8.20% |
| 4 | TRANSMISSION | 6 | 6 | 100.00% | 0 | 0.00% | 0 | 0.00% |
| 5 | DISTRIBUTION | 30 | 22 | 73.33% | 8 | 26.67% | 0 | 0.00% |
| 6 | CUSTOMER ACCOUNTS | 18 | 0 | 0.00% | 18 | 100.00% | 0 | 0.00% |
| 7 | CUSTOMER ASSISTANCE | 16 | 0 | 0.00% | 16 | 100.00% | 0 | 0.00% |
| 8 | TOTAL MISCELLANEOUS TAXES | 131 | 85 | 64.89% | 43 | 32.82% | 5 | 3.82% |
| 9 | TOTAL TAXES OTHER THAN | | | | | | | |
| 10 | INCOME TAXES | 33,920 | 28,448 | 83.88% | 4,290 | 12.65% | 1,184 | 3.49% |
| 11 | TOTAL EXPENSES EXCL. REV. REL. | 468,197 | 315,014 | 67.28% | 97,000 | 20.72% | 56,185 | 12.00% |
| 12 | REVENUE RELATED | 7,066 | 4,635 | 65.60% | 1,674 | 23.69% | 757 | 10.71% |
| 13 | SUBTOTAL EXPENSES | 475,263 | 319,649 | 67.26% | 98,674 | 20.76% | 56,942 | 11.98% |
| 14 | AMORTIZATION OF ITC | (327) | (278) | 85.02% | (38) | 11.62% | (11) | 3.36% |
| 15 | OTHER AMORTIZATION | 9,194 | 8,488 | 92.32% | 0 | 0.00% | 706 | 7.68% |
| 16 | TOTAL EXPENSES | 484,130 | 327,859 | 67.72% | 98,636 | 20.37% | 57,637 | 11.91% |

17 TOTALS MAY NOT ADD DUE TO ROUNDING

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide a schedule by rate class which identifies the source and amount of ALL revenue INCLUDED IN THE COST OF SERVICE STUDY. The base rate revenue from retail sales of electricity must equal that shown on MFR Schedule E-13a. The revenue from service charges must equal that shown on MFR Schedule E-13b. The total revenue for the retail system must equal that shown on MFR Schedule E-13b.

Type of Data Shown:

Projected Test Year Ended 12/31/17

Prior Year Ended 12/31/16

Historical Year Ended 12/31/15

Witness: M. T. O'Sheasy

COMPANY: GULF POWER COMPANY

DOCKET NO.: 160186-EI

(\$000s)

Allocation Method: 12MCP - 1/13th kWh - Minimum Distribution System

| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) |
|----------------|-------|----------------------------|-----------------------|-----------|----------------------|------------------|---------------|---------------------|-------------------|------------------------|---------------|------|
| LINE ACCT. NO. | NO. | DESCRIPTION | TOTAL ELECTRIC SYSTEM | WHOLESALE | TOTAL RETAIL SERVICE | RATE RESIDENTIAL | RATE CLASS GS | RATE CLASS GSD/GSDT | RATE CLASS LP/LPT | RATE CLASS MAJOR ACCTS | RATE CLASS OS | UPS |
| 1 | | PRESENT REVENUES | | | | | | | | | | |
| 2 | 440 - | SALES OF ELECTRICITY | 569,849 | 13,969 | 555,880 | 335,572 | 22,721 | 111,050 | 28,468 | 39,816 | 18,253 | 0 |
| 3 | 447 | | | | | | | | | | | |
| 4 | 451 | MISC. SERVICE CHARGES: | | | | | | | | | | |
| 5 | | RESTORATION FEE | 1,469 | 0 | 1,469 | 1,440 | 25 | 4 | 0 | 0 | 0 | 0 |
| 6 | | AFTER HOURS FEE | 168 | 0 | 168 | 167 | 1 | 0 | 0 | 0 | 0 | 0 |
| 7 | | INACCESSIBLE METER FEE | 19 | 0 | 19 | 17 | 1 | 1 | 0 | 0 | 0 | 0 |
| 8 | | CUST. RECONNECTION FEES | 2,943 | 0 | 2,943 | 2,943 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9 | | FRANCHISE CHARGES | 41,767 | 0 | 41,767 | 25,214 | 1,707 | 8,344 | 2,139 | 2,992 | 1,371 | 0 |
| 10 | | INSTALL. & REM.-TEMP SER | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 11 | | CUST. CONNECTION FEES | 155 | 0 | 155 | 155 | 0 | 0 | 0 | 0 | 0 | 0 |
| 12 | | COLLECTION CHARGES | 591 | 0 | 591 | 475 | 79 | 37 | 0 | 0 | 0 | 0 |
| 13 | | INVESTIGATIVE CHARGES | 27 | 0 | 27 | 27 | 0 | 0 | 0 | 0 | 0 | 0 |
| 14 | | BAD CHECK FEES | 268 | 0 | 268 | 256 | 6 | 6 | 0 | 0 | 0 | 0 |
| 15 | | TOTAL MISC. SERVICE CHGS. | 47,407 | 0 | 47,407 | 30,694 | 1,819 | 8,392 | 2,139 | 2,992 | 1,371 | 0 |
| 16 | 454 | RENT FROM ELEC. PROPERTY: | | | | | | | | | | |
| 17 | | EQUIPMENT RENTAL | 2,022 | 0 | 2,022 | 1,327 | 66 | 469 | 83 | 51 | 26 | 0 |
| 18 | | METER TREATER RENTAL | 220 | 0 | 220 | 212 | 6 | 2 | 0 | 0 | 0 | 0 |
| 19 | | POLE ATTACHMENT RENTAL | 3,054 | 0 | 3,054 | 2,245 | 144 | 424 | 86 | 104 | 51 | 0 |
| 20 | | MICROWAVE TRANSPORT | 1,112 | 18 | 1,094 | 684 | 62 | 192 | 48 | 89 | 19 | 0 |
| 21 | | RENT FROM PLANT DANIEL | 20 | 1 | 19 | 11 | 1 | 4 | 1 | 2 | 0 | 0 |
| 22 | | MISCELLANEOUS RENTS | 576 | 9 | 567 | 355 | 32 | 100 | 25 | 45 | 10 | 0 |
| 23 | | TOTAL RENT FROM ELEC. PROP | 7,004 | 28 | 6,976 | 4,834 | 311 | 1,191 | 243 | 291 | 106 | 0 |
| 24 | 455 | INTERDEPARTMENTAL RENTAL | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

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FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide a schedule by rate class which identifies the source and amount of ALL revenue INCLUDED IN THE COST OF SERVICE STUDY. The base rate revenue from retail sales of electricity must equal that shown on MFR Schedule E-13a. The revenue from service charges must equal that shown on MFR Schedule E-13b. The total revenue for the retail system must equal that shown on MFR Schedule E-13b.

Type of Data Shown:

Projected Test Year Ended 12/31/17

Prior Year Ended 12/31/16

Historical Year Ended 12/31/15

Witness: M. T. O'Sheasy

COMPANY: GULF POWER COMPANY

DOCKET NO.: 160186-EI

(\$000s)

Allocation Method: 12MCP - 1/13th kWh - Minimum Distribution System

| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) |
|------------|-------|----------------------------|-----------------------|-----------|----------------------|------------------------|---------------|---------------------|-------------------|------------------------|---------------|--------|
| LINE ACCT. | NO. | DESCRIPTION | TOTAL ELECTRIC SYSTEM | WHOLESALE | TOTAL RETAIL SERVICE | RATE CLASS RESIDENTIAL | RATE CLASS GS | RATE CLASS GSD/GSDT | RATE CLASS LP/LPT | RATE CLASS MAJOR ACCTS | RATE CLASS OS | UPS |
| 1 | 456 | OTHER ELECTRIC REVENUES | 6,732 | 188 | 6,544 | 3,659 | 182 | 1,423 | 435 | 816 | 29 | 0 |
| 2 | | GULF POWER ENGY SRVC REV | 3,357 | 0 | 3,357 | 0 | 0 | 0 | 1,309 | 2,048 | 0 | 0 |
| 3 | | FPU SERVICE PAYMENTS | 4,005 | 4,005 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4 | | BLOUNTSTOWN SERVICE PAY | 131 | 4 | 127 | 70 | 4 | 28 | 8 | 16 | 1 | 0 |
| 5 | | TOTAL OTHER ELEC. REVENUES | 14,225 | 4,197 | 10,028 | 3,729 | 186 | 1,451 | 1,752 | 2,880 | 30 | 0 |
| 6 | | REVENUE NONASSOC. COS. | 31,598 | 537 | 18,142 | 8,833 | 484 | 4,385 | 1,450 | 2,740 | 250 | 12,919 |
| 7 | | TOTAL OTHER OPER. REVS. | 100,234 | 4,762 | 82,553 | 48,090 | 2,800 | 15,419 | 5,584 | 8,903 | 1,757 | 12,919 |
| 8 | | ADJUSTMENTS TO REVENUE: | | | | | | | | | | |
| 9 | | FRANCHISE FEE REVENUES | (41,767) | 0 | (41,767) | (25,214) | (1,707) | (8,344) | (2,139) | (2,992) | (1,371) | 0 |
| 10 | | TOTAL ADJUSTED REVENUES | 628,316 | 18,731 | 596,666 | 358,448 | 23,814 | 118,125 | 31,913 | 45,727 | 18,639 | 12,919 |
| 11 | | PROPOSED REVENUES | | | | | | | | | | |
| 12 | 440 - | SALES OF ELECTRICITY | 106,782 | 0 | 106,782 | 61,000 | 4,670 | 20,655 | 6,090 | 11,472 | 2,895 | 0 |
| 13 | 447 | | | | | | | | | | | |
| 14 | 451 | MISC. SERVICE CHARGES | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 15 | | TOTAL ADJUSTED REVENUES | 106,782 | 0 | 106,782 | 61,000 | 4,670 | 20,655 | 6,090 | 11,472 | 2,895 | 0 |

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FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide a schedule by rate class which identifies the source and amount of ALL revenue INCLUDED IN THE COST OF SERVICE STUDY. The base rate revenue from retail sales of electricity must equal that shown on MFR Schedule E-13a. The revenue from service charges must equal that shown on MFR Schedule E-13b. The total revenue for the retail system must equal that shown on MFR Schedule E-13b.

Type of Data Shown:

Projected Test Year Ended 12/31/17

Prior Year Ended 12/31/16

Historical Year Ended 12/31/15

Witness: M. T. O'Sheasy

COMPANY: GULF POWER COMPANY

DOCKET NO.: 160186-EI

(\$000s)

Allocation Method: 12MCP - 1/13th kWh

| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) |
|------------|-------|----------------------------|-----------------------|-----------|----------------------|------------------|---------------|---------------------|-------------------|------------------------|---------------|------|
| LINE ACCT. | NO. | DESCRIPTION | TOTAL ELECTRIC SYSTEM | WHOLESALE | TOTAL RETAIL SERVICE | RATE RESIDENTIAL | RATE CLASS GS | RATE CLASS GSD/GSDT | RATE CLASS LP/LPT | RATE CLASS MAJOR ACCTS | RATE CLASS OS | UPS |
| 1 | | PRESENT REVENUES | | | | | | | | | | |
| 2 | 440 - | SALES OF ELECTRICITY | 569,849 | 13,969 | 555,880 | 335,572 | 22,721 | 111,050 | 28,468 | 39,816 | 18,253 | 0 |
| 3 | 447 | | | | | | | | | | | |
| 4 | 451 | MISC. SERVICE CHARGES: | | | | | | | | | | |
| 5 | | RESTORATION FEE | 1,469 | 0 | 1,469 | 1,440 | 25 | 4 | 0 | 0 | 0 | 0 |
| 6 | | AFTER HOURS FEE | 168 | 0 | 168 | 167 | 1 | 0 | 0 | 0 | 0 | 0 |
| 7 | | INACCESSIBLE METER FEE | 19 | 0 | 19 | 17 | 1 | 1 | 0 | 0 | 0 | 0 |
| 8 | | CUST. RECONNECTION FEES | 2,943 | 0 | 2,943 | 2,943 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9 | | FRANCHISE CHARGES | 41,767 | 0 | 41,767 | 25,214 | 1,707 | 8,344 | 2,139 | 2,992 | 1,371 | 0 |
| 10 | | INSTALL. & REM.-TEMP SER | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 11 | | CUST. CONNECTION FEES | 155 | 0 | 155 | 155 | 0 | 0 | 0 | 0 | 0 | 0 |
| 12 | | COLLECTION CHARGES | 591 | 0 | 591 | 475 | 79 | 37 | 0 | 0 | 0 | 0 |
| 13 | | INVESTIGATIVE CHARGES | 27 | 0 | 27 | 27 | 0 | 0 | 0 | 0 | 0 | 0 |
| 14 | | BAD CHECK FEES | 268 | 0 | 268 | 256 | 6 | 6 | 0 | 0 | 0 | 0 |
| 15 | | TOTAL MISC. SERVICE CHGS. | 47,407 | 0 | 47,407 | 30,694 | 1,819 | 8,392 | 2,139 | 2,992 | 1,371 | 0 |
| 16 | 454 | RENT FROM ELEC. PROPERTY: | | | | | | | | | | |
| 17 | | EQUIPMENT RENTAL | 2,022 | 0 | 2,022 | 1,327 | 66 | 469 | 83 | 51 | 26 | 0 |
| 18 | | METER TREATER RENTAL | 220 | 0 | 220 | 212 | 6 | 2 | 0 | 0 | 0 | 0 |
| 19 | | POLE ATTACHMENT RENTAL | 3,054 | 0 | 3,054 | 1,905 | 94 | 674 | 154 | 189 | 38 | 0 |
| 20 | | MICROWAVE TRANSPORT | 1,112 | 18 | 1,094 | 674 | 60 | 200 | 50 | 91 | 19 | 0 |
| 21 | | RENT FROM PLANT DANIEL | 20 | 1 | 19 | 11 | 1 | 4 | 1 | 2 | 0 | 0 |
| 22 | | MISCELLANEOUS RENTS | 576 | 9 | 567 | 349 | 31 | 104 | 26 | 47 | 10 | 0 |
| 23 | | TOTAL RENT FROM ELEC. PROP | 7,004 | 28 | 6,976 | 4,478 | 258 | 1,453 | 314 | 380 | 93 | 0 |
| 24 | 455 | INTERDEPARTMENTAL RENTAL | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

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FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide a schedule by rate class which identifies the source and amount of ALL revenue INCLUDED IN THE COST OF SERVICE STUDY. The base rate revenue from retail sales of electricity must equal that shown on MFR Schedule E-13a. The revenue from service charges must equal that shown on MFR Schedule E-13b. The total revenue for the retail system must equal that shown on MFR Schedule E-13b.

Type of Data Shown:

Projected Test Year Ended 12/31/17

Prior Year Ended 12/31/16

Historical Year Ended 12/31/15

Witness: M. T. O'Sheasy

COMPANY: GULF POWER COMPANY

DOCKET NO.: 160186-EI

(\$000s)

Allocation Method: 12MCP - 1/13th kWh

| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) |
|----------------|-------|----------------------------|-----------------------|-----------|----------------------|------------------|---------------|---------------------|-------------------|------------------------|---------------|--------|
| LINE ACCT. NO. | NO. | DESCRIPTION | TOTAL ELECTRIC SYSTEM | WHOLESALE | TOTAL RETAIL SERVICE | RATE RESIDENTIAL | RATE CLASS GS | RATE CLASS GSD/GSDT | RATE CLASS LP/LPT | RATE CLASS MAJOR ACCTS | RATE CLASS OS | UPS |
| 1 | 456 | OTHER ELECTRIC REVENUES | 6,732 | 188 | 6,544 | 3,659 | 182 | 1,423 | 435 | 816 | 29 | 0 |
| 2 | | GULF POWER ENGY SRVC REV | 3,357 | 0 | 3,357 | 0 | 0 | 0 | 1,309 | 2,048 | 0 | 0 |
| 3 | | FPU SERVICE PAYMENTS | 4,005 | 4,005 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4 | | BLOUNTSTOWN SERVICE PAY | 131 | 4 | 127 | 70 | 4 | 28 | 8 | 16 | 1 | 0 |
| 5 | | TOTAL OTHER ELEC. REVENUES | 14,225 | 4,197 | 10,028 | 3,729 | 186 | 1,451 | 1,752 | 2,880 | 30 | 0 |
| 6 | | REVENUE NONASSOC. COS. | 31,598 | 537 | 18,142 | 8,833 | 484 | 4,385 | 1,450 | 2,740 | 250 | 12,919 |
| 7 | | TOTAL OTHER OPER. REVS. | 100,234 | 4,762 | 82,553 | 47,734 | 2,747 | 15,681 | 5,655 | 8,992 | 1,744 | 12,919 |
| 8 | | ADJUSTMENTS TO REVENUE: | | | | | | | | | | |
| 9 | | FRANCHISE FEE REVENUES | (41,767) | 0 | (41,767) | (25,214) | (1,707) | (8,344) | (2,139) | (2,992) | (1,371) | 0 |
| 10 | | TOTAL ADJUSTED REVENUES | 628,316 | 18,731 | 596,666 | 358,092 | 23,761 | 118,387 | 31,984 | 45,816 | 18,626 | 12,919 |
| 11 | | PROPOSED REVENUES | | | | | | | | | | |
| 12 | 440 - | SALES OF ELECTRICITY | 106,782 | 0 | 106,782 | 61,000 | 4,670 | 20,655 | 6,090 | 11,472 | 2,895 | 0 |
| 13 | 447 | | | | | | | | | | | |
| 14 | 451 | MISC. SERVICE CHARGES | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 15 | | TOTAL ADJUSTED REVENUES | 106,782 | 0 | 106,782 | 61,000 | 4,670 | 20,655 | 6,090 | 11,472 | 2,895 | 0 |

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: For each cost of service study filed by the company, calculate the unit costs for demand, energy and customer for each rate schedule at present rates, based on the revenue requirements from sales of electricity only, excluding other operating revenues. The demand unit costs must be separated into production, transmission and distribution. Unit costs under present rates must be calculated at both the system and class rates of return. Unit costs must be provided separately for each existing rate class, except for the lighting classes. If the company is proposing to combine two or more classes, it must also provide unit costs for the classes combined. Customer unit costs for the lighting classes must include only customer-related costs, excluding costs for fixtures and poles. The lighting fixtures and poles must be shown on a separate line. Billing units must match Schedule E-5.

Type of Data Shown:

Projected Test Year Ended 12/31/17

Prior Year Ended 12/31/16

Historical Year Ended 12/31/15

Witness: M. T. O'Sheasy

COMPANY: GULF POWER COMPANY

DOCKET NO.: 160186-EI

(\$000s)

CLASS (RATES) RATE OF RETURN

Allocation Method: 12MCP - 1/13th kWh - Minimum Distribution System

| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) |
|----------|---|----------------------|------------------------|---------------|---------------------|-------------------|------------------------|---------------|
| LINE NO. | DESCRIPTION | TOTAL RETAIL SERVICE | RATE CLASS RESIDENTIAL | RATE CLASS GS | RATE CLASS GSD/GSDT | RATE CLASS LP/LPT | RATE CLASS MAJOR ACCTS | RATE CLASS OS |
| 1 | REVENUE REQUIREMENTS FROM SALE OF ELECTRICITY (\$000) | | | | | | | |
| 3 | ENERGY (NON-FUEL PORTION) | 45,175 | 22,426 | 1,158 | 11,402 | 3,621 | 5,785 | 783 |
| 4 | DEMAND | 384,776 | 224,634 | 10,339 | 89,703 | 24,278 | 32,505 | 3,317 |
| 5 | PRODUCTION | 218,577 | 124,938 | 5,862 | 50,131 | 14,592 | 21,774 | 1,280 |
| 6 | TRANSMISSION | 68,364 | 40,163 | 1,767 | 16,894 | 4,567 | 4,422 | 551 |
| 7 | DISTRIBUTION | 97,835 | 59,533 | 2,710 | 22,678 | 5,119 | 6,309 | 1,486 |
| 8 | CUSTOMER | 125,937 | 88,533 | 11,223 | 9,940 | 567 | 1,521 | 14,153 |
| 9 | DISTRIBUTION | 52,396 | 44,692 | 3,704 | 3,195 | 14 | (27) | 818 |
| 10 | CUSTOMER ACCOUNTS | 32,610 | 28,110 | 2,379 | 1,369 | 42 | 191 | 519 |
| 11 | CUSTOMER ASSISTANCE | 28,115 | 15,731 | 5,140 | 5,376 | 511 | 1,357 | 0 |
| 12 | CUSTOMER (LIGHTING FACIL) | 12,816 | 0 | 0 | 0 | 0 | 0 | 12,816 |
| 13 | TOTAL REVENUE REQUIREMENT | 555,888 | 335,593 | 22,720 | 111,045 | 28,466 | 39,811 | 18,253 |
| 14 | BILLING UNITS (ANNUAL) | | | | | | | |
| 15 | ENERGY (MWH) | | 5,336,892 | 292,139 | 2,650,042 | 887,729 | 1,704,487 | 151,236 |
| 16 | BILLING DEMAND (KW) | | | | 8,419,372 | 1,833,899 | 810,215 | |
| 17 | SBS BILLING KW FOR RSRV CHG | | | | | | 1,668 | |
| 18 | CUSTOMER | | 4,796,951 | 372,512 | 209,336 | 2,472 | 1,572 | 122,513 |
| 19 | UNIT COST | | | | | | | |
| 20 | ENERGY (¢/KWH) | | 0.42021 | 0.39639 | 0.43026 | 0.40789 | 0.33940 | 0.51773 |
| 21 | CUSTOMER(\$/CUST/MO OR ¢/KWH) | | 18.46 | 30.13 | 47.48 | 229.37 | 967.56 | 10.91 |
| 22 | CUSTOMER (LIGHTING FACIL.) (\$/CUSTOMER/MO) | | | | | | | 104.61 |
| 24 | DEMAND - PRODUCTION - \$/CUST/MO | | 26.05 | 15.74 | | | | |
| 25 | DEMAND - TRANSMISSION - \$/CUST/MO | | 8.37 | 4.74 | | | | |
| 26 | DEMAND - DISTRIBUTION - \$/CUST/MO | | 12.41 | 7.27 | | | | |
| 27 | DEMAND - PRODUCTION - \$/KW | | | | 5.95 | 7.96 | 22.18 | 1 |
| 28 | DEMAND - TRANSMISSION - \$/KW | | | | 2.01 | 2.49 | 17.39 | 1 |
| 29 | DEMAND - DISTRIBUTION - \$/KW | | | | 2.69 | 2.79 | 2.15 | 1 |
| 30 | DEMAND - PRODUCTION - ¢/KWH | | 2.34103 | 2.00658 | 1.89171 | 1.64374 | 1.27745 | 0.84636 |
| 31 | DEMAND - TRANSMISSION - ¢/KWH | | 0.75255 | 0.60485 | 0.63750 | 0.51446 | 0.25943 | 0.36433 |
| 32 | DEMAND - DISTRIBUTION - ¢/KWH | | 1.11550 | 0.92764 | 0.85576 | 0.57664 | 0.37014 | 0.98257 |
| 33 | 1 \$/KW Based on Rate Class SBS | | | | | | | |

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FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: For each cost of service study filed by the company, calculate the unit costs for demand, energy and customer for each rate schedule at present rates, based on the revenue requirements from sales of electricity only, excluding other operating revenues. The demand unit costs must be separated into production, transmission and distribution. Unit costs under present rates must be calculated at both the system and class rates of return. Unit costs must be provided separately for each existing rate class, except for the lighting classes. If the company is proposing to combine two or more classes, it must also provide unit costs for the classes combined. Customer unit costs for the lighting classes must include only customer-related costs, excluding costs for fixtures and poles. The lighting fixtures and poles must be shown on a separate line. Billing units must match Schedule E-5.

Type of Data Shown:

Projected Test Year Ended 12/31/17

Prior Year Ended 12/31/16

Historical Year Ended 12/31/15

Witness: M. T. O'Sheasy

COMPANY: GULF POWER COMPANY

DOCKET NO.: 160186-EI

(\$000s)

SYSTEM (EQUAL) RATE OF RETURN

Allocation Method: 12MCP - 1/13th kWh - Minimum Distribution System

| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) |
|----------|------------------------------------|----------------------|------------------------|---------------|---------------------|-------------------|------------------------|---------------|
| LINE NO. | DESCRIPTION | TOTAL RETAIL SERVICE | RATE CLASS RESIDENTIAL | RATE CLASS GS | RATE CLASS GSD/GSDT | RATE CLASS LP/LPT | RATE CLASS MAJOR ACCTS | RATE CLASS OS |
| 1 | REVENUE REQUIREMENTS FROM | | | | | | | |
| 2 | SALE OF ELECTRICITY (\$000) | | | | | | | |
| 3 | ENERGY (NON-FUEL PORTION) | 45,530 | 22,219 | 1,200 | 11,001 | 3,629 | 6,857 | 624 |
| 4 | DEMAND | 387,846 | 222,298 | 11,002 | 84,328 | 24,385 | 43,557 | 2,276 |
| 5 | PRODUCTION | 221,234 | 124,069 | 6,127 | 47,948 | 14,638 | 27,486 | 966 |
| 6 | TRANSMISSION | 70,264 | 39,509 | 1,966 | 15,256 | 4,600 | 8,620 | 313 |
| 7 | DISTRIBUTION | 96,348 | 58,720 | 2,909 | 21,124 | 5,147 | 7,451 | 997 |
| 8 | CUSTOMER | 122,503 | 88,887 | 11,502 | 9,704 | 567 | 1,552 | 10,291 |
| 9 | DISTRIBUTION | 52,629 | 45,124 | 3,909 | 3,029 | 14 | (35) | 588 |
| 10 | CUSTOMER ACCOUNTS | 32,543 | 28,062 | 2,399 | 1,358 | 42 | 191 | 491 |
| 11 | CUSTOMER ASSISTANCE | 28,119 | 15,701 | 5,194 | 5,317 | 511 | 1,396 | 0 |
| 12 | CUSTOMER (LIGHTING FACIL) | 9,212 | 0 | 0 | 0 | 0 | 0 | 9,212 |
| 13 | TOTAL REVENUE REQUIREMENT | 555,879 | 333,404 | 23,704 | 105,033 | 28,581 | 51,966 | 13,191 |
| 14 | BILLING UNITS (ANNUAL) | | | | | | | |
| 15 | ENERGY (MWH) | | 5,336,892 | 292,139 | 2,650,042 | 887,729 | 1,704,487 | 151,236 |
| 16 | BILLING DEMAND (KW) | | | | 8,419,372 | 1,833,899 | 810,215 | |
| 17 | SBS BILLING KW FOR RSRV CHG | | | | | | 1,668 | |
| 18 | CUSTOMER | | 4,796,951 | 372,512 | 209,336 | 2,472 | 1,572 | 122,513 |
| 19 | UNIT COST | | | | | | | |
| 20 | ENERGY (¢/KWH) | | 0.41633 | 0.41076 | 0.41513 | 0.40880 | 0.40229 | 0.41260 |
| 21 | CUSTOMER(\$/CUST/MO OR ¢/KWH) | | 18.53 | 30.88 | 46.36 | 229.37 | 987.28 | 8.81 |
| 22 | CUSTOMER(LIGHTING FACIL.) | | | | | | | |
| 23 | (\$/CUSTOMER/MO) | | | | | | | 75.19 |
| 24 | DEMAND - PRODUCTION - \$/CUST/MO | | 25.86 | 16.45 | | | | |
| 25 | DEMAND - TRANSMISSION - \$/CUST/MO | | 8.24 | 5.28 | | | | |
| 26 | DEMAND - DISTRIBUTION - \$/CUST/MO | | 12.24 | 7.81 | | | | |
| 27 | DEMAND - PRODUCTION - \$/KW | | | | 5.70 | 7.98 | 7.79 | 1 |
| 28 | DEMAND - TRANSMISSION - \$/KW | | | | 1.81 | 2.51 | 2.40 | 1 |
| 29 | DEMAND - DISTRIBUTION - \$/KW | | | | 2.51 | 2.81 | 0.46 | 1 |
| 30 | DEMAND - PRODUCTION - ¢/KWH | | 2.32474 | 2.09729 | 1.80933 | 1.64893 | 1.61257 | 0.63874 |
| 31 | DEMAND - TRANSMISSION - ¢/KWH | | 0.74030 | 0.67297 | 0.57569 | 0.51818 | 0.50572 | 0.20696 |
| 32 | DEMAND - DISTRIBUTION - ¢/KWH | | 1.10027 | 0.99576 | 0.79712 | 0.57979 | 0.43714 | 0.65923 |
| 33 | 1 \$/KW Based on Rate Class SBS | | | | | | | |

31

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: For each cost of service study filed by the company, calculate the unit costs for demand, energy and customer for each rate schedule at present rates, based on the revenue requirements from sales of electricity only, excluding other operating revenues. The demand unit costs must be separated into production, transmission and distribution. Unit costs under present rates must be calculated at both the system and class rates of return. Unit costs must be provided separately for each existing rate class, except for the lighting classes. If the company is proposing to combine two or more classes, it must also provide unit costs for the classes combined. Customer unit costs for the lighting classes must include only customer-related costs, excluding costs for fixtures and poles. The lighting fixtures and poles must be shown on a separate line. Billing units must match Schedule E-5.

Type of Data Shown:

Projected Test Year Ended 12/31/17

Prior Year Ended 12/31/16

Historical Year Ended 12/31/15

Witness: M. T. O'Sheasy

COMPANY: GULF POWER COMPANY

DOCKET NO.: 160186-EI

(\$000s)

CLASS (RATES) RATE OF RETURN

Allocation Method: 12MCP - 1/13th kWh

| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) |
|------|------------------------------------|---------|-------------|---------|-----------|-----------|-------------|---------|
| LINE | DESCRIPTION | TOTAL | RATE | RATE | RATE | RATE | RATE | RATE |
| NO. | | RETAIL | CLASS | CLASS | CLASS | CLASS | CLASS | CLASS |
| | | SERVICE | RESIDENTIAL | GS | GSD/GSDT | LP/LPT | MAJOR ACCTS | OS |
| 1 | REVENUE REQUIREMENTS FROM | | | | | | | |
| 2 | SALE OF ELECTRICITY (\$000) | | | | | | | |
| 3 | ENERGY (NON-FUEL PORTION) | 45,175 | 22,426 | 1,158 | 11,402 | 3,621 | 5,712 | 793 |
| 4 | DEMAND | 384,776 | 224,634 | 10,339 | 89,703 | 24,278 | 32,598 | 3,821 |
| 5 | PRODUCTION | 218,577 | 124,938 | 5,862 | 50,131 | 14,592 | 21,407 | 1,302 |
| 6 | TRANSMISSION | 68,364 | 40,163 | 1,767 | 16,894 | 4,567 | 4,153 | 568 |
| 7 | DISTRIBUTION | 97,835 | 59,533 | 2,710 | 22,678 | 5,119 | 7,038 | 1,951 |
| 8 | CUSTOMER | 125,937 | 88,533 | 11,223 | 9,940 | 567 | 1,503 | 13,632 |
| 9 | DISTRIBUTION | 52,396 | 44,692 | 3,704 | 3,195 | 14 | (42) | 34 |
| 10 | CUSTOMER ACCOUNTS | 32,610 | 28,110 | 2,379 | 1,369 | 42 | 191 | 521 |
| 11 | CUSTOMER ASSISTANCE | 28,115 | 15,731 | 5,140 | 5,376 | 511 | 1,354 | 0 |
| 12 | CUSTOMER (LIGHTING FACIL) | 12,816 | 0 | 0 | 0 | 0 | 0 | 13,077 |
| 13 | TOTAL REVENUE REQUIREMENT | 555,888 | 335,593 | 22,720 | 111,045 | 28,466 | 39,813 | 18,246 |
| 14 | BILLING UNITS (ANNUAL) | | | | | | | |
| 15 | ENERGY (MWH) | | 5,336,892 | 292,139 | 2,650,042 | 887,729 | 1,704,487 | 151,236 |
| 16 | BILLING DEMAND (KW) | | | | 8,419,372 | 1,833,899 | 810,215 | |
| 17 | SBS BILLING KW FOR RSRV CHG | | | | | | 1,668 | |
| 18 | CUSTOMER | | 4,796,951 | 372,512 | 209,336 | 2,472 | 1,572 | 122,513 |
| 19 | UNIT COST | | | | | | | |
| 20 | ENERGY (¢/KWH) | | 0.42021 | 0.39639 | 0.43026 | 0.40789 | 0.33512 | 0.52435 |
| 21 | CUSTOMER(\$/CUST/MO OR ¢/KWH) | | 18.46 | 30.13 | 47.48 | 229.37 | 956.11 | 4.53 |
| 22 | CUSTOMER (LIGHTING FACIL.) | | | | | | | |
| 23 | (\$/CUSTOMER/MO) | | | | | | | 106.74 |
| 24 | DEMAND - PRODUCTION - \$/CUST/MO | | 26.05 | 15.74 | | | | |
| 25 | DEMAND - TRANSMISSION - \$/CUST/MO | | 8.37 | 4.74 | | | | |
| 26 | DEMAND - DISTRIBUTION - \$/CUST/MO | | 12.41 | 7.27 | | | | |
| 27 | DEMAND - PRODUCTION - \$/KW | | | | 5.95 | 7.96 | 22.18 | 1 |
| 28 | DEMAND - TRANSMISSION - \$/KW | | | | 2.01 | 2.49 | 17.39 | 1 |
| 29 | DEMAND - DISTRIBUTION - \$/KW | | | | 2.69 | 2.79 | 2.15 | 1 |
| 30 | DEMAND - PRODUCTION - ¢/KWH | | 2.34103 | 2.00658 | 1.89171 | 1.64374 | 1.25592 | 0.86091 |
| 31 | DEMAND - TRANSMISSION - ¢/KWH | | 0.75255 | 0.60485 | 0.63750 | 0.51446 | 0.24365 | 0.37557 |
| 32 | DEMAND - DISTRIBUTION - ¢/KWH | | 1.11550 | 0.92764 | 0.85576 | 0.57664 | 0.41291 | 1.29004 |
| 33 | 1 \$/KW Based on Rate Class SBS | | | | | | | |

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FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: GULF POWER COMPANY

DOCKET NO.: 160186-EI

EXPLANATION: For each cost of service study filed by the company, calculate the unit costs for demand, energy and customer for each rate schedule at present rates, based on the revenue requirements from sales of electricity only, excluding other operating revenues. The demand unit costs must be separated into production, transmission and distribution. Unit costs under present rates must be calculated at both the system and class rates of return. Unit costs must be provided separately for each existing rate class, except for the lighting classes. If the company is proposing to combine two or more classes, it must also provide unit costs for the classes combined. Customer unit costs for the lighting classes must include only customer-related costs, excluding costs for fixtures and poles. The lighting fixtures and poles must be shown on a separate line. Billing units must match Schedule E-5.

Type of Data Shown:

Projected Test Year Ended 12/31/17

Prior Year Ended 12/31/16

Historical Year Ended 12/31/15

Witness: M. T. O'Sheasy

(\$000s)

SYSTEM (EQUAL) RATE OF RETURN

Allocation Method: 12MCP - 1/13th kWh

33

| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) |
|----------|------------------------------------|----------------------|------------------------|---------------|---------------------|-------------------|------------------------|---------------|
| LINE NO. | DESCRIPTION | TOTAL RETAIL SERVICE | RATE CLASS RESIDENTIAL | RATE CLASS GS | RATE CLASS GSD/GSDT | RATE CLASS LP/LPT | RATE CLASS MAJOR ACCTS | RATE CLASS OS |
| 1 | REVENUE REQUIREMENTS FROM | | | | | | | |
| 2 | SALE OF ELECTRICITY (\$000) | | | | | | | |
| 3 | ENERGY (NON-FUEL PORTION) | 45,532 | 22,228 | 1,202 | 10,996 | 3,628 | 6,855 | 623 |
| 4 | DEMAND | 412,387 | 237,947 | 11,784 | 89,774 | 25,534 | 44,763 | 2,585 |
| 5 | PRODUCTION | 221,257 | 124,107 | 6,137 | 47,929 | 14,633 | 27,482 | 969 |
| 6 | TRANSMISSION | 70,275 | 39,518 | 1,963 | 15,255 | 4,601 | 8,621 | 317 |
| 7 | DISTRIBUTION | 120,855 | 74,322 | 3,684 | 26,590 | 6,300 | 8,660 | 1,299 |
| 8 | CUSTOMER | 97,967 | 67,564 | 9,846 | 8,724 | 546 | 1,539 | 9,748 |
| 9 | DISTRIBUTION | 28,050 | 23,785 | 2,249 | 2,051 | (9) | (50) | 24 |
| 10 | CUSTOMER ACCOUNTS | 32,555 | 28,074 | 2,399 | 1,357 | 42 | 191 | 492 |
| 11 | CUSTOMER ASSISTANCE | 28,130 | 15,705 | 5,198 | 5,316 | 513 | 1,398 | 0 |
| 12 | CUSTOMER (LIGHTING FACIL) | 9,232 | 0 | 0 | 0 | 0 | 0 | 9,232 |
| 13 | TOTAL REVENUE REQUIREMENT | 555,886 | 327,739 | 22,832 | 109,494 | 29,708 | 53,157 | 12,956 |
| 14 | BILLING UNITS (ANNUAL) | | | | | | | |
| 15 | ENERGY (MWH) | | 5,336,892 | 292,139 | 2,650,042 | 887,729 | 1,704,487 | 151,236 |
| 16 | BILLING DEMAND (KW) | | | | 8,419,372 | 1,833,899 | 810,215 | |
| 17 | SBS BILLING KW FOR RSRV CHG | | | | | | 1,668 | |
| 18 | CUSTOMER | | 4,796,951 | 372,512 | 209,336 | 2,472 | 1,572 | 122,513 |
| 19 | UNIT COST | | | | | | | |
| 20 | ENERGY (¢/KWH) | | 0.41650 | 0.41145 | 0.41494 | 0.40868 | 0.40217 | 0.41194 |
| 21 | CUSTOMER(\$/CUST/MO OR ¢/KWH) | | 14.08 | 26.43 | 41.67 | 220.87 | 979.01 | 4.21 |
| 22 | CUSTOMER(LIGHTING FACIL.) | | | | | | | |
| 23 | (\$/CUSTOMER/MO) | | | | | | | 75.36 |
| 24 | DEMAND - PRODUCTION - \$/CUST/MO | | 25.87 | 16.47 | | | | |
| 25 | DEMAND - TRANSMISSION - \$/CUST/MO | | 8.24 | 5.27 | | | | |
| 26 | DEMAND - DISTRIBUTION - \$/CUST/MO | | 15.49 | 9.89 | | | | |
| 27 | DEMAND - PRODUCTION - \$/KW | | | | 5.69 | 7.98 | 7.79 | 1 |
| 28 | DEMAND - TRANSMISSION - \$/KW | | | | 1.81 | 2.51 | 2.40 | 1 |
| 29 | DEMAND - DISTRIBUTION - \$/KW | | | | 3.16 | 3.44 | 0.46 | 1 |
| 30 | DEMAND - PRODUCTION - ¢/KWH | | 2.32545 | 2.10071 | 1.80861 | 1.64836 | 1.61233 | 0.64072 |
| 31 | DEMAND - TRANSMISSION - ¢/KWH | | 0.74047 | 0.67194 | 0.57565 | 0.51829 | 0.50578 | 0.20961 |
| 32 | DEMAND - DISTRIBUTION - ¢/KWH | | 1.39261 | 1.26104 | 1.00338 | 0.70968 | 0.50807 | 0.85892 |
| 33 | 1 \$/KW Based on Rate Class SBS | | | | | | | |

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: For each cost of service study filed by the company, calculate the unit costs for demand, energy and customer for each rate schedule at proposed rates, based on the revenue requirements from sales of electricity only, excluding other operating revenues. The demand unit costs must be separated into production, transmission and distribution. Unit costs under proposed rates must be calculated at the system rate of return. Unit costs must be provided separately for each existing rate class, except for the lighting classes. If the company is proposing to combine two or more classes, it must also provide unit costs for the classes combined. Customer unit costs for the lighting classes must include only customer-related costs, excluding costs for fixtures and poles. The lighting fixtures and poles must be shown on a separate line. Billing units must match Schedule E-5.

Type of Data Shown:

Projected Test Year Ended 12/31/17

Prior Year Ended 12/31/16

Historical Year Ended 12/31/15

Witness: M. T. O'Sheasy

COMPANY: GULF POWER COMPANY

DOCKET NO.: 160186-EI

(\$000s)

SYSTEM (EQUAL) RATE OF RETURN

Allocation Method: 12MCP - 1/13th kWh - Minimum Distribution System

| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) |
|----------|------------------------------------|----------------------|------------------------|---------------|---------------------|-------------------|------------------------|---------------|
| LINE NO. | DESCRIPTION | TOTAL RETAIL SERVICE | RATE CLASS RESIDENTIAL | RATE CLASS GS | RATE CLASS GSD/GSDT | RATE CLASS LP/LPT | RATE CLASS MAJOR ACCTS | RATE CLASS OS |
| 1 | REVENUE REQUIREMENTS FROM | | | | | | | |
| 2 | SALE OF ELECTRICITY (\$000) | | | | | | | |
| 3 | ENERGY (NON-FUEL PORTION) | 51,388 | 25,069 | 1,356 | 12,418 | 4,098 | 7,742 | 705 |
| 4 | DEMAND | 475,095 | 272,193 | 13,482 | 103,362 | 29,875 | 53,374 | 2,809 |
| 5 | PRODUCTION | 256,770 | 143,932 | 7,115 | 55,676 | 16,998 | 31,922 | 1,127 |
| 6 | TRANSMISSION | 96,857 | 54,426 | 2,708 | 21,057 | 6,346 | 11,885 | 435 |
| 7 | DISTRIBUTION | 121,468 | 73,835 | 3,659 | 26,629 | 6,531 | 9,567 | 1,247 |
| 8 | CUSTOMER | 136,195 | 98,646 | 12,533 | 10,543 | 603 | 1,618 | 12,252 |
| 9 | DISTRIBUTION | 62,351 | 53,347 | 4,668 | 3,621 | 32 | (22) | 705 |
| 10 | CUSTOMER ACCOUNTS | 33,603 | 28,993 | 2,470 | 1,398 | 44 | 194 | 504 |
| 11 | CUSTOMER ASSISTANCE | 29,198 | 16,306 | 5,395 | 5,524 | 527 | 1,446 | 0 |
| 12 | CUSTOMER (LIGHTING FACIL) | 11,043 | 0 | 0 | 0 | 0 | 0 | 11,043 |
| 13 | TOTAL REVENUE REQUIREMENT | 662,678 | 395,908 | 27,371 | 126,323 | 34,576 | 62,734 | 15,766 |
| 14 | BILLING UNITS (ANNUAL) | | | | | | | |
| 15 | ENERGY (MWH) | | 5,336,892 | 292,139 | 2,650,042 | 887,729 | 1,704,487 | 151,236 |
| 16 | BILLING DEMAND (KW) | | | | 8,419,372 | 1,833,899 | 810,215 | |
| 17 | SBS BILLING KW FOR RSRV CHG | | | | | | 1,668 | |
| 18 | CUSTOMER | | 4,796,951 | 372,512 | 209,336 | 2,472 | 1,572 | 122,513 |
| 19 | UNIT COST | | | | | | | |
| 20 | ENERGY (¢/KWH) | | 0.46973 | 0.46416 | 0.46860 | 0.46163 | 0.45421 | 0.46616 |
| 21 | CUSTOMER(\$/CUST/MO OR ¢/KWH) | | 20.56 | 33.64 | 50.36 | 243.93 | 1029.26 | 9.87 |
| 22 | CUSTOMER(LIGHTING FACIL.) | | | | | | | |
| 23 | (\$/CUSTOMER/MO) | | | | | | | 90.14 |
| 24 | DEMAND - PRODUCTION - \$/CUST/MO | | 30.00 | 19.10 | | | | |
| 25 | DEMAND - TRANSMISSION - \$/CUST/MO | | 11.35 | 7.27 | | | | |
| 26 | DEMAND - DISTRIBUTION - \$/CUST/MO | | 15.39 | 9.82 | | | | |
| 27 | DEMAND - PRODUCTION - \$/KW | | | | 6.61 | 9.27 | 9.59 | |
| 28 | DEMAND - TRANSMISSION - \$/KW | | | | 2.50 | 3.46 | 3.60 | |
| 29 | DEMAND - DISTRIBUTION - \$/KW | | | | 3.16 | 3.56 | 0.62 | |
| 30 | DEMAND - PRODUCTION - ¢/KWH | | 2.69693 | 2.43548 | 2.10095 | 1.91477 | 1.87282 | 0.74519 |
| 31 | DEMAND - TRANSMISSION - ¢/KWH | | 1.01981 | 0.92696 | 0.79459 | 0.71486 | 0.69728 | 0.28763 |
| 32 | DEMAND - DISTRIBUTION - ¢/KWH | | 1.38348 | 1.25249 | 1.00485 | 0.73570 | 0.56128 | 0.82454 |
| 33 | 1 \$/KW Based on Rate Class SBS | | | | | | | |

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FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: For each cost of service study filed by the company, calculate the unit costs for demand, energy and customer for each rate schedule at proposed rates, based on the revenue requirements from sales of electricity only, excluding other operating revenues. The demand unit costs must be separated into production, transmission and distribution. Unit costs under proposed rates must be calculated at the system rate of return. Unit costs must be provided separately for each existing rate class, except for the lighting classes. If the company is proposing to combine two or more classes, it must also provide unit costs for the classes combined. Customer unit costs for the lighting classes must include only customer-related costs, excluding costs for fixtures and poles. The lighting fixtures and poles must be shown on a separate line. Billing units must match Schedule E-5.

Type of Data Shown:

Projected Test Year Ended 12/31/17

Prior Year Ended 12/31/16

Historical Year Ended 12/31/15

Witness: M. T. O'Sheasy

COMPANY: GULF POWER COMPANY

DOCKET NO.: 160186-EI

(\$000s)

SYSTEM (EQUAL) RATE OF RETURN

Allocation Method: 12MCP - 1/13th kWh

| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) |
|----------|------------------------------------|----------------------|------------------------|---------------|---------------------|-------------------|------------------------|---------------|
| LINE NO. | DESCRIPTION | TOTAL RETAIL SERVICE | RATE CLASS RESIDENTIAL | RATE CLASS GS | RATE CLASS GSD/GSDT | RATE CLASS LP/LPT | RATE CLASS MAJOR ACCTS | RATE CLASS OS |
| 1 | REVENUE REQUIREMENTS FROM | | | | | | | |
| 2 | SALE OF ELECTRICITY (\$000) | | | | | | | |
| 3 | ENERGY (NON-FUEL PORTION) | 51,389 | 25,079 | 1,358 | 12,412 | 4,095 | 7,740 | 705 |
| 4 | DEMAND | 504,544 | 290,972 | 14,414 | 109,919 | 31,255 | 54,809 | 3,175 |
| 5 | PRODUCTION | 256,789 | 143,971 | 7,123 | 55,657 | 16,992 | 31,919 | 1,127 |
| 6 | TRANSMISSION | 96,855 | 54,427 | 2,704 | 21,057 | 6,346 | 11,883 | 438 |
| 7 | DISTRIBUTION | 150,900 | 92,574 | 4,587 | 33,205 | 7,917 | 11,007 | 1,610 |
| 8 | CUSTOMER | 106,734 | 73,028 | 10,546 | 9,376 | 582 | 1,603 | 11,599 |
| 9 | DISTRIBUTION | 32,838 | 27,710 | 2,675 | 2,455 | 8 | (39) | 29 |
| 10 | CUSTOMER ACCOUNTS | 33,618 | 29,005 | 2,472 | 1,397 | 44 | 195 | 505 |
| 11 | CUSTOMER ASSISTANCE | 29,213 | 16,313 | 5,399 | 5,524 | 530 | 1,447 | 0 |
| 12 | CUSTOMER (LIGHTING FACIL) | 11,065 | 0 | 0 | 0 | 0 | 0 | 11,065 |
| 13 | TOTAL REVENUE REQUIREMENT | 662,667 | 389,079 | 26,318 | 131,707 | 35,932 | 64,152 | 15,479 |
| 14 | BILLING UNITS (ANNUAL) | | | | | | | |
| 15 | ENERGY (MWH) | | 5,336,892 | 292,139 | 2,650,042 | 887,729 | 1,704,487 | 151,236 |
| 16 | BILLING DEMAND (KW) | | | | 8,419,372 | 1,833,899 | 810,215 | |
| 17 | SBS BILLING KW FOR RSRV CHG | | | | | | 1,668 | |
| 18 | CUSTOMER | | 4,796,951 | 372,512 | 209,336 | 2,472 | 1,572 | 122,513 |
| 19 | UNIT COST | | | | | | | |
| 20 | ENERGY (¢/KWH) | | 0.46992 | 0.46485 | 0.46837 | 0.46129 | 0.45410 | 0.46616 |
| 21 | CUSTOMER(\$/CUST/MO OR ¢/KWH) | | 15.22 | 28.31 | 44.79 | 235.44 | 1019.72 | 4.36 |
| 22 | CUSTOMER(LIGHTING FACIL.) | | | | | | | |
| 23 | (\$/CUSTOMER/MO) | | | | | | | 90.32 |
| 24 | DEMAND - PRODUCTION - \$/CUST/MO | | 30.01 | 19.12 | | | | |
| 25 | DEMAND - TRANSMISSION - \$/CUST/MO | | 11.35 | 7.26 | | | | |
| 26 | DEMAND - DISTRIBUTION - \$/CUST/MO | | 19.30 | 12.31 | | | | |
| 27 | DEMAND - PRODUCTION - \$/KW | | | | 6.61 | 9.27 | 9.59 | 1 |
| 28 | DEMAND - TRANSMISSION - \$/KW | | | | 2.50 | 3.46 | 3.60 | 1 |
| 29 | DEMAND - DISTRIBUTION - \$/KW | | | | 3.94 | 4.32 | 0.62 | 1 |
| 30 | DEMAND - PRODUCTION - ¢/KWH | | 2.69766 | 2.43822 | 2.10023 | 1.91410 | 1.87265 | 0.74519 |
| 31 | DEMAND - TRANSMISSION - ¢/KWH | | 1.01983 | 0.92559 | 0.79459 | 0.71486 | 0.69716 | 0.28961 |
| 32 | DEMAND - DISTRIBUTION - ¢/KWH | | 1.73461 | 1.57014 | 1.25300 | 0.89183 | 0.64577 | 1.06456 |
| 33 | 1 \$/KW Based on Rate Class SBS | | | | | | | |

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FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide the calculation of the current cost of providing the services listed in Schedule E-13b. At a minimum, the schedule must include an estimate of all labor, transportation, customer accounting and overhead costs incurred in providing the service, and a short narrative describing the tasks performed.

Type of Data Shown:
 Projected Test Year Ended 12/31/17
 Prior Year Ended 12/31/16
 Historical Year Ended 12/31/15
 Witness: B.C. Terry

COMPANY: GULF POWER COMPANY

DOCKET NO. : 160186-EI

36

| (1) Line No. | (2) Task | Connection of Initial Service - Residential | | | (6) Cost Description |
|-----------------|--|---|-------------------|--------------|---|
| | | (3) Connect | (4) Disconnect | (5) Total | |
| 1 | | | | | |
| 2 | The Customer Care Representative in the | | | | This cost represents labor and benefits, communication equipment, office expenses, incidental expenses, materials, Information Technology (IT) products and services, customer accounting, and overheads. |
| 3 | Customer Care Center receives and | | | | |
| 4 | processes request from customer. | \$ 21.56 | \$ 7.75 | \$ 29.31 | |
| 5 | The Service Dispatcher in the Dispatch | | | | |
| 6 | Center dispatches the order to the | | | | |
| 7 | appropriate field representative and | | | | |
| 8 | completes the order after the field work has | | | | |
| 9 | been performed. | \$ 0.91 | \$ 0.91 | \$ 1.82 | |
| 10 | | | | | This cost represents labor and benefits, communication equipment, office expenses, meals, transportation, incidental expenses, and ARMS wireless laptop leases. |
| 11 | The Field Service Representative disconnects | | | | |
| 12 | the service. | \$ - | \$ 10.04 | \$ 10.04 | |
| 13 | | | | | This cost represents the carrying cost for the activity performed by the Service Technician, which is only capitalized for the connection of initial service. |
| 14 | | | | | |
| 15 | The Service Technician connects the service. | \$ 9.02 | \$ 0.00 | \$ 9.02 | |
| 16 | Total | \$ 31.49 | \$ 18.70 | \$ 50.19 | |

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide the calculation of the current cost of providing the services listed in Schedule E-13b. At a minimum, the schedule must include an estimate of all labor, transportation, customer accounting and overhead costs incurred in providing the service, and a short narrative describing the tasks performed.

Type of Data Shown:

Projected Test Year Ended 12/31/17

Prior Year Ended 12/31/16

Historical Year Ended 12/31/15

Witness: B.C. Terry

COMPANY: GULF POWER COMPANY

DOCKET NO. : 160186-EI

37

| (1) Line No. | (2) Task | Connection of Initial Service - Non Residential | | | (6) Cost Description |
|-----------------|--|---|-------------------|--------------|---|
| | | (3) Connect | (4) Disconnect | (5) Total | |
| 1 | | | | | |
| 2 | The Customer Care Representative in the | | | | This cost represents labor and benefits, communication equipment, office expenses, incidental expenses, materials, Information Technology (IT) products and services, customer accounting, and overheads. |
| 3 | Customer Care Center receives and | | | | |
| 4 | processes request from customer. | \$ 21.56 | \$ 7.75 | \$ 29.31 | |
| 5 | The Service Dispatcher in the Dispatch | | | | |
| 6 | Center dispatches the order to the | | | | |
| 7 | appropriate field representative and | | | | |
| 8 | completes the order after the field work has | | | | |
| 9 | been performed. | \$ 6.67 | \$ 6.67 | \$ 13.34 | |
| 10 | | | | | This cost represents labor and benefits, communication equipment, office expenses, meals, transportation, incidental expenses, and ARMS wireless laptop leases. |
| 11 | The Field Service Representative disconnects | | | | |
| 12 | the service. | \$ - | \$ 24.90 | \$ 24.90 | |
| 13 | | | | | This cost represents the carrying cost for the activity performed by the Service Technician, which is only capitalized for the connection of initial service. |
| 14 | | | | | |
| 15 | The Service Technician connects the service. | \$ 9.02 | \$ 0.00 | \$ 9.02 | |
| 16 | Total | \$ 37.25 | \$ 39.32 | \$ 76.57 | |

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide the calculation of the current cost of providing the services listed in Schedule E-13b. At a minimum, the schedule must include an estimate of all labor, transportation, customer accounting and overhead costs incurred in providing the service, and a short narrative describing the tasks performed.

Type of Data Shown:

Projected Test Year Ended 12/31/17

Prior Year Ended 12/31/16

Historical Year Ended 12/31/15

Witness: B.C. Terry

COMPANY: GULF POWER COMPANY

DOCKET NO. : 160186-EI

33

| (1) Line No. | (2) Task | Connection of Existing Service - Residential | | | (6) Cost Description |
|-----------------|--|--|-------------------|--------------|---|
| | | (3) Connect | (4) Disconnect | (5) Total | |
| 1 | | | | | |
| 2 | The Customer Care Representative in the | | | | This cost represents labor and benefits, communication equipment, office expenses, incidental expenses, materials, Information Technology (IT) products and services, customer accounting, and overheads. |
| 3 | Customer Care Center receives and | | | | |
| 4 | processes request from customer. | \$ 21.56 | \$ 7.75 | \$ 29.31 | |
| 5 | The Service Dispatcher in the Dispatch | | | | |
| 6 | Center dispatches the order to the | | | | |
| 7 | appropriate field representative and | | | | |
| 8 | completes the order after the field work has | | | | |
| 9 | been performed. | \$ 0.91 | \$ 0.91 | \$ 1.82 | |
| 10 | | | | | This cost represents labor and benefits, communication equipment, office expenses, meals, transportation, incidental expenses, and ARMS wireless laptop leases. |
| 11 | The Field Service Representative connects | | | | |
| 12 | and disconnects the service. | \$ 23.35 | \$ 23.35 | \$ 46.70 | |
| 13 | Total | \$ 45.82 | \$ 32.01 | \$ 77.83 | |

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide the calculation of the current cost of providing the services listed in Schedule E-13b. At a minimum, the schedule must include an estimate of all labor, transportation, customer accounting and overhead costs incurred in providing the service, and a short narrative describing the tasks performed.

Type of Data Shown:

Projected Test Year Ended 12/31/17

Prior Year Ended 12/31/16

Historical Year Ended 12/31/15

Witness: B.C. Terry

COMPANY: GULF POWER COMPANY

DOCKET NO. : 160186-EI

33

| (1) Line No. | (2) Task | Connection of Existing Service - Non Residential | | | (6) Cost Description |
|-----------------|--|--|-------------------|--------------|---|
| | | (3) Connect | (4) Disconnect | (5) Total | |
| 1 | | | | | |
| 2 | The Customer Care Representative in the | | | | This cost represents labor and benefits, communication equipment, office expenses, incidental expenses, materials, Information Technology (IT) products and services, customer accounting, and overheads. |
| 3 | Customer Care Center receives and | | | | |
| 4 | processes request from customer. | \$ 21.56 | \$ 7.75 | \$ 29.31 | |
| 5 | The Service Dispatcher in the Dispatch | | | | |
| 6 | Center dispatches the order to the | | | | |
| 7 | appropriate field representative and | | | | |
| 8 | completes the order after the field work has | | | | |
| 9 | been performed. | \$ 6.67 | \$ 6.67 | \$ 13.34 | |
| 10 | | | | | This cost represents labor and benefits, communication equipment, office expenses, meals, transportation, incidental expenses, and ARMS wireless laptop leases. |
| 11 | The Field Service Representative connects | | | | |
| 12 | and disconnects the service. | \$ 31.13 | \$ 24.90 | \$ 56.03 | |
| 13 | Total | \$ 59.36 | \$ 39.32 | \$ 98.68 | |

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide the calculation of the current cost of providing the services listed in Schedule E-13b. At a minimum, the schedule must include an estimate of all labor, transportation, customer accounting and overhead costs incurred in providing the service, and a short narrative describing the tasks performed.

Type of Data Shown:
 Projected Test Year Ended 12/31/17
 Prior Year Ended 12/31/16
 Historical Year Ended 12/31/15
 Witness: B.C. Terry

COMPANY: GULF POWER COMPANY

DOCKET NO. : 160186-EI

40

| (1) Line No. | (2) Task | Restoration of Service (After Violation of Rules) | | | (6) Cost Description |
|-----------------|---|---|----------------|--------------|---|
| | | (3) Disconnect | (4) Restore | (5) Total | |
| 1 | | | | | |
| 2 | The Customer Care Representative in the | | | | This cost represents labor and benefits, communication equipment, office expenses, incidental expenses, materials, Information Technology (IT) products and services, customer accounting, and overheads. |
| 3 | Customer Care Center receives and | | | | |
| 4 | processes request from customer. | \$ - | \$ 5.01 | \$ 5.01 | |
| 5 | The Customer Service Representative | | | | |
| 6 | performs collection services for customers in | | | | |
| 7 | the office, such as payment arrangements, | | | | |
| 8 | extensions, collections, etc. | \$ - | \$ 4.94 | \$ 4.94 | |
| 9 | The Service Dispatcher in the Dispatch | | | | This cost represents labor and benefits, communication equipment, office expenses, incidental expenses, IT products and services, and Automated Resource Management System (ARMS) wireless laptop leases. |
| 10 | Center dispatches the order to the | | | | |
| 11 | appropriate field representative and | | | | |
| 12 | completes the order after the field work has | | | | |
| 13 | been performed. | \$ 6.67 | \$ 6.67 | \$ 13.34 | |
| 14 | | | | | This cost represents labor and benefits, communication equipment, office expenses, incidental expenses, materials, IT products and services, customer accounting, and overheads. |
| 15 | The Customer Service Representative builds | | | | |
| 16 | collection lists and evaluates the accounts | | | | |
| 17 | prior to sending to the field for action. | \$ 2.04 | \$ 0.00 | \$ 2.04 | |
| 18 | | | | | This cost represents labor and benefits, communication equipment, office expenses, meals, transportation, incidental expenses, and ARMS wireless laptop leases. |
| 19 | The Field Service Representative disconnects | | | | |
| 20 | and restores the service. | \$ 25.81 | \$ 25.81 | \$ 51.62 | |
| 21 | Total | \$ 34.52 | \$ 42.43 | \$ 76.95 | |

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide the calculation of the current cost of providing the services listed in Schedule E-13b. At a minimum, the schedule must include an estimate of all labor, transportation, customer accounting and overhead costs incurred in providing the service, and a short narrative describing the tasks performed.

Type of Data Shown:

Projected Test Year Ended 12/31/17

Prior Year Ended 12/31/16

Historical Year Ended 12/31/15

Witness: B.C. Terry

COMPANY: GULF POWER COMPANY

DOCKET NO. : 160186-EI

| (1) Line No. | (2) Task | Restoration of Service After Hours (After Violation of Rules) | | | (6) Cost Description |
|-----------------|---|---|--|--------------|---|
| | | (3) Disconnect | (4) Restore after hours (6:00 p.m.) | (5) Total | |
| 1 | | | | | |
| 2 | The Customer Care Representative in the | | | | This cost represents labor and benefits, communication equipment, office expenses, incidental expenses, materials, Information Technology (IT) products and services, customer accounting, and overheads. |
| 3 | Customer Care Center receives and | | | | |
| 4 | processes request from customer. | \$ - | \$ 5.01 | \$ 5.01 | |
| 5 | The Customer Service Representative | | | | |
| 6 | performs collection services for customers in | | | | |
| 7 | the office, such as payment arrangements, | | | | |
| 8 | extensions, collections, etc. | \$ 4.94 | \$ 4.94 | \$ 9.88 | |
| 9 | The Service Dispatcher in the Dispatch | | | | This cost represents labor and benefits, communication equipment, office expenses, incidental expenses, IT products and services, and Automated Resource Management System (ARMS) wireless laptop leases. |
| 10 | Center dispatches the order to the | | | | |
| 11 | appropriate field representative and | | | | |
| 12 | completes the order after the field work has | | | | |
| 13 | been performed. | \$ 6.67 | \$ 6.67 | \$ 13.34 | |
| 14 | The Customer Service Representative builds | | | | This cost represents labor and benefits, communication equipment, office expenses, incidental expenses, materials, IT products and services, customer accounting, and overheads. |
| 15 | collection lists and evaluates the accounts | | | | |
| 16 | prior to sending to the field for action. | | | | |
| 17 | | \$ 2.04 | \$ 0.00 | \$ 2.04 | |
| 18 | The Field Service Representative disconnects | | | | This cost represents labor and benefits, communication equipment, office expenses, meals, transportation, incidental expenses, and ARMS wireless laptop leases. |
| 19 | the service. | \$ 25.81 | \$ 0.00 | \$ 25.81 | |
| 20 | | | | | |
| 21 | | | | | |
| 22 | | | | | This cost represents labor and benefits, communication equipment, meals, transportation, ARMS wireless and laptop leases, miscellaneous expenses, small tools, and minor materials. |
| 23 | After 6:00 p.m, the Service Technician is | | | | |
| 24 | required to restore the service. | \$ - | \$ 30.23 | \$ 30.23 | |
| 25 | Total | \$ 39.46 | \$ 46.85 | \$ 86.31 | |

Supporting Schedules:

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide the calculation of the current cost of providing the services listed in Schedule E-13b. At a minimum, the schedule must include an estimate of all labor, transportation, customer accounting and overhead costs incurred in providing the service, and a short narrative service describing the tasks performed.

Type of Data Shown:

Projected Test Year Ended 12/31/17

Prior Year Ended 12/31/16

Historical Year Ended 12/31/15

Witness: B.C. Terry

COMPANY: GULF POWER COMPANY

DOCKET NO. : 160186-EI

42

| (1) Line No. | (2) Task | Restoration of Service at Pole (After Violation of Rules) | | | (6) Cost Description |
|-----------------|--|---|------------------------|--------------|---|
| | | (3) Disconnect at Pole | (4) Restore at Pole | (5) Total | |
| 1 | | | | | |
| 2 | The Customer Care Representative in the | | | | This cost represents labor and benefits, communication equipment, office expenses, incidental expenses, materials, Information Technology (IT) products and services, customer accounting, and overheads. |
| 3 | Customer Care Center receives and processes | | | | |
| 4 | request from customer. | \$ - | \$ 5.01 | \$ 5.01 | |
| 5 | The Customer Service Representative performs | | | | |
| 6 | collection services for customers in the office, | | | | |
| 7 | such as payment arrangements, extensions, | | | | |
| 8 | collections, etc. | \$ - | \$ 4.94 | \$ 4.94 | |
| 9 | The Service Dispatcher in the Dispatch Center | | | | This cost represents labor and benefits, communication equipment, office expenses, incidental expenses, IT products and services, and Automated Resource Management System (ARMS) wireless laptop leases. |
| 10 | dispatches the order to the appropriate field | | | | |
| 11 | representative and completes the order after the | | | | |
| 12 | field work has been performed. | \$ 6.67 | \$ 6.67 | \$ 13.34 | |
| 13 | | | | | This cost represents labor and benefits, communication equipment, office expenses, incidental expenses, materials, IT products and services, customer accounting, and overheads. |
| 14 | The Customer Service Representative builds | | | | |
| 15 | collection lists and evaluates the accounts prior to | | | | |
| 16 | sending to the field for action. | \$ 2.04 | \$ - | \$ 2.04 | |
| 17 | Fifty percent of the time, the Field Service | | | | This cost represents labor and benefits, communication equipment, office expenses, meals, transportation, incidental expenses, and ARMS wireless laptop leases. |
| 18 | Representative travels to the premise and finds | | | | |
| 19 | the meter inaccessible. The Service Technician is | | | | |
| 20 | then required to make an additional trip to the | | | | |
| 21 | premise to disconnect service at the pole. | \$ 12.90 | \$ - | \$ 12.90 | |
| 22 | | | | | This cost represents labor and benefits, communication equipment, meals, transportation, ARMS wireless laptop leases, miscellaneous expenses, small tools, and minor materials. |
| 23 | The Service Technician returns to the premise to | | | | |
| 24 | disconnect the service after the Field Service | | | | |
| 25 | Representative finds the meter inaccessible. | \$ 29.40 | \$ - | \$ 29.40 | |
| 26 | | | | | This cost represents labor and benefits, communication equipment, meals, transportation, ARMS wireless laptop leases, miscellaneous expenses, small tools, and minor materials. |
| 27 | | | | | |
| 28 | The Service Technician restores the service at the | | | | |
| 29 | pole. | \$ - | \$ 35.39 | \$ 35.39 | |
| 30 | Total | \$ 51.01 | \$ 52.01 | \$ 103.02 | |

Supporting Schedules:

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide the calculation of the current cost of providing the services listed in Schedule E-13b. At a minimum, the schedule must include an estimate of all labor, transportation, customer accounting and overhead costs incurred in providing the service, and a short narrative describing the tasks performed.

Type of Data Shown:

Projected Test Year Ended 12/31/17

Prior Year Ended 12/31/16

Historical Year Ended 12/31/15

Witness: B.C. Terry

COMPANY: GULF POWER COMPANY

DOCKET NO. : 160186-EI

43

| (1) | (2) | Premise Visit (3) | (4) |
|----------|--|----------------------|---|
| Line No. | Task | Costs | Cost Description |
| 1 | The Customer Service Representative | | This cost represents labor and benefits, communication equipment, office expenses, incidental expenses, materials, Information Technology (IT) products and services, customer accounting, and overheads. |
| 2 | performs collection services for customers | | |
| 3 | in the office, such as payment | | |
| 4 | arrangements, extensions, collections, etc. | \$ 4.94 | |
| 5 | The Service Dispatcher in the Dispatch | | This cost represents labor and benefits, communication equipment, office expenses, incidental expenses, IT products and services, and Automated Resource Management System (ARMS) wireless laptop leases. |
| 6 | Center dispatches the order to the | | |
| 7 | appropriate field representative and | | |
| 8 | completes the order after the field work has | | |
| 9 | been performed. | \$ 6.67 | |
| 10 | | | This cost represents labor and benefits, communication equipment, office expenses, incidental expenses, materials, IT products and services, customer accounting, and overheads. |
| 11 | The Customer Service Representative builds | | |
| 12 | collection lists and evaluates the accounts | | |
| 13 | prior to sending to the field for action. | \$ 2.04 | |
| 14 | The Field Service Representative visits the | | This cost represents labor and benefits, communication equipment, office expenses, meals, transportation, incidental expenses, and ARMS wireless laptop leases. |
| 15 | premise and leaves notification of | | |
| 16 | delinquency. | \$ 25.81 | |
| 17 | Total | <u>\$ 39.46</u> | |

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide the calculation of the current cost of providing the services listed in Schedule E-13b. At a minimum, the schedule must include an estimate of all labor, transportation, customer accounting and overhead costs incurred in providing the service, and a short narrative service describing the tasks performed.

Type of Data Shown:

Projected Test Year Ended 12/31/17

Prior Year Ended 12/31/16

Historical Year Ended 12/31/15

COMPANY: GULF POWER COMPANY

Witness: B.C. Terry

DOCKET NO.: 160186-EI

11

| (1) Line No. | (2) Task | Connection of Temporary Service | | | (6) Cost Description |
|-----------------|--|---------------------------------|-------------------|--------------|---|
| | | (3) Connect | (4) Disconnect | (5) Total | |
| | | Costs | | | |
| 1 | | | | | This cost represents labor and benefits, communication equipment, office expenses, incidental expenses, materials, Information Technology (IT) products and services, customer accounting, and overheads. |
| 2 | The Customer Care Representative in the | | | | |
| 3 | Customer Care Center receives and | | | | |
| 4 | processes request from customer. | \$ 21.56 | \$ 7.75 | \$ 29.31 | |
| 5 | The Service Dispatcher in the Dispatch | | | | This cost represents labor and benefits, communication equipment, office expenses, incidental expenses, IT products and services, and Automated Resource Management System (ARMS) wireless laptop leases. |
| 6 | Center dispatches the order to the | | | | |
| 7 | appropriate field representative and | | | | |
| 8 | completes the order after the field work | | | | |
| 9 | has been performed. | \$ 6.67 | \$ 6.67 | \$ 13.34 | |
| 10 | | | | | This cost represents labor and benefits, communication equipment, meals, transportation, ARMS wireless and laptop leases, miscellaneous expenses, small tools, and minor materials. |
| 11 | | | | | |
| 12 | The Service Technician connects the | | | | |
| 13 | service. | \$ 54.56 | \$ 34.66 | \$ 89.22 | |
| 14 | Total | \$ 82.79 | \$ 49.08 | \$ 131.87 | |

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide the calculation of the current cost of providing the services listed in Schedule E-13b. At a minimum, the schedule must include an estimate of all labor, transportation, customer accounting and overhead costs incurred in providing the service, and a short narrative describing the tasks performed.

Type of Data Shown:

Projected Test Year Ended 12/31/17

Prior Year Ended 12/31/16

Historical Year Ended 12/31/15

Witness: B.C. Terry

COMPANY: GULF POWER COMPANY

DOCKET NO. : 160186-EI

| (1) | (2) | Investigation of Unauthorized Use - FSR (3) | (4) |
|----------|---|--|---|
| Line No. | Task | Costs | Cost Description |
| 1 | The Field Service Representative opens a | | This cost represents labor and benefits, communication equipment, office expenses, incidental expenses, materials, Information Technology (IT) products and services, customer accounting, and overheads. |
| 2 | revenue protection case and performs all | | |
| 3 | investigative activities until the case is closed | | |
| 4 | or until the case is turned over to a Security | | |
| 5 | Dept Investigator to complete the case. | <u>\$ 115.22</u> | |
| 6 | Total | <u><u>\$ 115.22</u></u> | |

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FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide the calculation of the current cost of providing the services listed in Schedule E-13b. At a minimum, the schedule must include an estimate of all labor, transportation, customer accounting and overhead costs incurred in providing the service, and a short narrative describing the tasks performed.

Type of Data Shown:

Projected Test Year Ended 12/31/17

Prior Year Ended 12/31/16

Historical Year Ended 12/31/15

Witness: B.C. Terry

COMPANY: GULF POWER COMPANY

DOCKET NO. : 160186-EI

| (1) | (2) | Returned Item Charge (3) |
|-------------|---|-----------------------------|
| Line No. | Task | Costs |
| 1 | Returned Item Charge for Amounts > \$300 | \$ 40.00 |
| 2 | Returned Item Charge for Amounts > \$50 < \$300 | \$ 30.00 |
| 3 | Returned Item Charge for Amounts < \$50 | \$ 25.00 |

4 Note: The returned item fee is based on the amount of the returned check or draft dishonored by the bank, in accordance with Florida Statute 68.065.

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FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: GULF POWER COMPANY

DOCKET NO.: 160186-EI

EXPLANATION: Provide a schedule which shows the company-proposed increase in revenue by rate schedule and the present and company-proposed class rates of return under the proposed cost of service study. Provide justification for every class not left at the system rate of return. If the increase from service charges by rate class does not equal that shown on Schedule E-13b or if the increase from sales of electricity does not equal that shown on Schedule E-13a, provide an explanation.

Type of Data Shown:

Projected Test Year Ended 12/31/17

Prior Year Ended 12/31/16

Historical Year Ended 12/31/15

Witness: L. P. Evans

Allocation Method: 12MCP - 1/13th kWh - Minimum Distribution System

| (1) | (2) | (3) | | (4) | (5) | (6) | (7) | (8) | (9) | | (10) | (11) | (12) |
|----------|---------------|--------------|--|-------------|-------------------------------|-----------------------------------|--|----------------------|------------------|--|-------------|-------------------------|----------------------------|
| Line No. | Rate Class | Present | | Index | Increase from Service Charges | Increase from Sale of Electricity | Increase from Other Revenue - Unbilled | Total Increase | Company Proposed | | Index | % Increase | |
| | | ROR | | | | | | | ROR | | | With Adjustment Clauses | Without Adjustment Clauses |
| 1 | RESIDENTIAL | 3.43% | | 1.03 | \$0 | \$60,921,259 | \$78,741 | \$61,000,000 | 6.07% | | 1.00 | 8.95% | 18.18% |
| 2 | GS | 2.61% | | 0.78 | \$0 | \$4,663,021 | \$6,979 | \$4,670,000 | 6.06% | | 1.00 | 11.94% | 20.55% |
| 3 | GSD/GSDT | 4.10% | | 1.23 | \$0 | \$20,648,684 | \$6,316 | \$20,655,000 | 6.72% | | 1.11 | 7.94% | 18.60% |
| 4 | LP/LPT | 3.29% | | 0.98 | \$0 | \$6,091,128 | (\$1,128) | \$6,090,000 | 6.03% | | 1.00 | 7.67% | 21.39% |
| 5 | MAJOR ACCTS | 0.29% | | 0.09 | \$0 | \$11,472,000 | \$0 | \$11,472,000 | 3.17% | | 0.52 | 8.10% | 28.81% |
| 6 | OS | 8.66% | | 2.60 | \$0 | \$2,884,723 | \$10,277 | \$2,895,000 | 11.71% | | 1.94 | 10.89% | 15.86% |
| 7 | TOTAL RETAIL: | <u>3.34%</u> | | <u>1.00</u> | <u>\$0</u> | <u>\$106,680,815</u> | <u>\$101,185</u> | <u>\$106,782,000</u> | <u>6.04%</u> | | <u>1.00</u> | <u>8.69%</u> | <u>19.21%</u> |

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FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: GULF POWER COMPANY

DOCKET NO.: 160186-EI

EXPLANATION: Provide a schedule which shows the company-proposed increase in revenue by rate schedule and the present and company-proposed class rates of return under the proposed cost of service study. Provide justification for every class not left at the system rate of return. If the increase from service charges by rate class does not equal that shown on Schedule E-13b or if the increase from sales of electricity does not equal that shown on Schedule E-13a, provide an explanation.

Type of Data Shown:

Projected Test Year Ended 12/31/17

Prior Year Ended 12/31/16

Historical Year Ended 12/31/16

Witness: L. P. Evans

Allocation Method: 12MCP - 1/13th kWh

| (1) | (2) | (3) | | (4) | (5) | (6) | (7) | (8) | (9) | | (10) | (11) | (12) |
|----------|---------------|--------------|--|-------------|-------------------------------|-----------------------------------|--|----------------------|------------------|------------|-------------|-------------------------|----------------------------|
| Line No. | Rate Class | Present | | Index | Increase from Service Charges | Increase from Sale of Electricity | Increase from Other Revenue - Unbilled | Total Increase | Company Proposed | | Index | With Adjustment Clauses | Without Adjustment Clauses |
| | | ROR | | | | | | | ROR | % Increase | | | |
| 1 | RESIDENTIAL | 3.68% | | 1.10 | \$0 | \$60,921,259 | \$78,741 | \$61,000,000 | 6.37% | | 1.05 | 8.95% | 18.18% |
| 2 | GS | 3.25% | | 0.97 | \$0 | \$4,663,021 | \$6,979 | \$4,670,000 | 6.87% | | 1.14 | 11.94% | 20.55% |
| 3 | GSD/GSDT | 3.53% | | 1.06 | \$0 | \$20,648,684 | \$6,316 | \$20,655,000 | 6.04% | | 1.00 | 7.94% | 18.60% |
| 4 | LP/LPT | 2.80% | | 0.84 | \$0 | \$6,091,128 | (\$1,128) | \$6,090,000 | 5.44% | | 0.90 | 7.67% | 21.39% |
| 5 | MAJOR ACCTS | 0.06% | | 0.02 | \$0 | \$11,472,000 | \$0 | \$11,472,000 | 2.88% | | 0.48 | 8.10% | 28.81% |
| 6 | OS | 9.01% | | 2.70 | \$0 | \$2,884,723 | \$10,277 | \$2,895,000 | 12.11% | | 2.01 | 10.89% | 15.86% |
| 7 | TOTAL RETAIL: | <u>3.34%</u> | | <u>1.00</u> | <u>\$0</u> | <u>\$106,680,815</u> | <u>\$101,185</u> | <u>\$106,782,000</u> | <u>6.04%</u> | | <u>1.00</u> | <u>8.69%</u> | <u>19.21%</u> |

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| | | |
|--|---|--|
| FLORIDA PUBLIC SERVICE COMMISSION | EXPLANATION: Provide the load data below by rate schedule. Any other load data used to develop demand allocation factors for cost of service studies submitted must also be provided. The average number of customers and annual MWH should be in agreement with the company's forecast in Schedule E-15. | Type of Data Shown: <input checked="" type="checkbox"/> Projected Test Year Ended 12/31/17 <input type="checkbox"/> Prior Year Ended 12/31/16 <input type="checkbox"/> Historical Year Ended 12/31/15 Witness: M. T. O'Sheasy, L. P. Evans |
| COMPANY: GULF POWER COMPANY | | |
| DOCKET NO.: 160186-EI | | |
| Allocation Method: <u>12MCP - 1/13th kWh - Minimum Distribution System</u> | | |

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| (1) LINE NO. | (2) RATE SCHEDULE | (3) ANNUAL SALES MWH | (4) UNBILLED MWH | (5) TOTAL SALES MWH | (6) OUTPUT TO LINE MWH* | (7) CLASS NCP KW* | (8) CP WINTER KW* | (9) CP SUMMER KW* | (10) AVERAGE 12 CP KW* | (11) AVERAGE DEMAND KW* | (12) 12 CP & 1/13 WTD AVG DMD | (13) AVG NUMBER OF CUSTOMERS |
|-----------------|------------------------|-------------------------|---------------------|------------------------|----------------------------|----------------------|----------------------|----------------------|---------------------------|----------------------------|----------------------------------|---------------------------------|
| 1 | RATE CLASS RESIDENTIAL | 5,333,448 | 3,443 | 5,336,891 | 5,667,609 | 1,627,257 | 1,398,890 | 1,321,460 | 1,117,888 | 646,987 | 1,081,665 | 399,746 |
| 2 | RATE CLASS GS | 291,888 | 251 | 292,139 | 310,242 | 80,345 | 46,457 | 73,901 | 55,562 | 35,416 | 54,012 | 31,043 |
| 3 | RATE CLASS GSD/GSDT | 2,649,202 | 840 | 2,650,042 | 2,813,843 | 577,163 | 341,218 | 561,273 | 434,858 | 321,215 | 426,116 | 17,445 |
| 4 | RATE CLSS LP/LPT | 887,836 | (107) | 887,729 | 930,096 | 141,275 | 101,792 | 162,013 | 132,815 | 106,175 | 130,766 | 206 |
| 5 | MAJOR ACCOUNTS | 1,704,488 | 0 | 1,704,488 | 1,758,035 | 192,692 | 185,493 | 296,972 | 249,630 | 200,689 | 245,865 | 131 |
| 6 | RATE CLASS OS | 151,225 | 11 | 151,236 | 160,608 | 32,329 | 13,285 | 5,782 | 8,975 | 18,334 | 9,695 | 10,209 |
| 7 | SUBTOTAL RETAIL | 11,018,087 | 4,438 | 11,022,525 | 11,640,433 | 2,651,061 | 2,087,135 | 2,421,401 | 1,999,728 | 1,328,816 | 1,948,119 | 458,780 |
| 8 | WHOLESALE | 339,492 | 0 | 339,492 | 344,679 | 0 | 65,865 | 69,599 | 57,522 | 39,347 | N/A | 1 |
| 9 | TOTAL | 11,357,579 | 4,438 | 11,362,017 | 11,985,112 | 2,651,061 | 2,153,000 | 2,491,000 | 2,057,250 | 1,368,163 | 1,948,119 | 458,781 |
| 10 | * At Generation | | | | | | | | | | | |

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide the load data below by rate schedule. Any other load data used to develop demand allocation factors for cost of service studies submitted must also be provided. The average number of customers and annual MWH should be in agreement with the company's forecast in Schedule E-15.

Type of Data Shown:

Projected Test Year Ended 12/31/17

Prior Year Ended 12/31/16

Historical Year Ended 12/31/15

Witness: M. T. O'Sheasy, L. P. Evans

COMPANY: GULF POWER COMPANY

DOCKET NO.: 160186-EI

Allocation Method: 12MCP - 1/13th kWh

| (1) LINE NO. | (2) RATE SCHEDULE | (3) ANNUAL SALES MWH | (4) UNBILLED MWH | (5) TOTAL SALES MWH | (6) OUTPUT TO LINE MWH* | (7) CLASS NCP KW* | (8) CP WINTER KW* | (9) CP SUMMER KW* | (10) AVERAGE 12 CP KW* | (11) AVERAGE DEMAND KW* | (12) 12 CP & 1/13 WTD AVG DMD | (13) AVG NUMBER OF CUSTOMERS |
|-----------------|------------------------|-------------------------|---------------------|------------------------|----------------------------|----------------------|----------------------|----------------------|---------------------------|----------------------------|----------------------------------|---------------------------------|
| 1 | RATE CLASS RESIDENTIAL | 5,333,448 | 3,443 | 5,336,891 | 5,667,609 | 1,627,257 | 1,398,890 | 1,321,460 | 1,117,888 | 646,987 | 1,081,665 | 399,746 |
| 2 | RATE CLASS GS | 291,888 | 251 | 292,139 | 310,242 | 80,345 | 46,457 | 73,901 | 55,562 | 35,416 | 54,012 | 31,043 |
| 3 | RATE CLASS GSD/GSDT | 2,649,202 | 840 | 2,650,042 | 2,813,843 | 577,163 | 341,218 | 561,273 | 434,858 | 321,215 | 426,116 | 17,445 |
| 4 | RATE CLSS LP/LPT | 887,836 | (107) | 887,729 | 930,096 | 141,275 | 101,792 | 162,013 | 132,815 | 106,175 | 130,766 | 206 |
| 5 | MAJOR ACCOUNTS | 1,704,488 | 0 | 1,704,488 | 1,758,035 | 192,692 | 185,493 | 296,972 | 249,630 | 200,689 | 245,865 | 131 |
| 6 | RATE CLASS OS | 151,225 | 11 | 151,236 | 160,608 | 32,329 | 13,285 | 5,782 | 8,975 | 18,334 | 9,695 | 10,209 |
| 7 | SUBTOTAL RETAIL | 11,018,087 | 4,438 | 11,022,525 | 11,640,433 | 2,651,061 | 2,087,135 | 2,421,401 | 1,999,728 | 1,328,816 | 1,948,119 | 458,780 |
| 8 | WHOLESALE | 339,492 | 0 | 339,492 | 344,679 | 0 | 65,865 | 69,599 | 57,522 | 39,347 | N/A | 1 |
| 9 | TOTAL | 11,357,579 | 4,438 | 11,362,017 | 11,985,112 | 2,651,061 | 2,153,000 | 2,491,000 | 2,057,250 | 1,368,163 | 1,948,119 | 458,781 |
| 10 | * At Generation | | | | | | | | | | | |

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FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Derive each allocation factor used in the cost of service studies. Provide supporting data and any workpapers used in deriving the allocation factors, and a brief narrative description of the development of each allocation factor.

Type of Data Shown:

 X Projected Test Year Ended 12/31/17
 Prior Year Ended 12/31/16
 Historical Year Ended 12/31/15

COMPANY: GULF POWER COMPANY

Witness: M. T. O'Sheasy

DOCKET NO.: 160186-EI

Allocation Method: 12MCP - 1/13th kWh - Minimum Distribution Method

1 Demand Related

METHODOLOGY FOR DEVELOPING ALLOCATION FACTORS

2 Demand Allocators are developed for each respective level. Level 1 and 2 are identical, since Gulf does not make any sales at Level 1. This allocator and the Level 3
 3 demand allocator are calculated by the 12-MCP method. Levels 4 and 5 are based on the annual non-coincident peak demands for each respective rate class.

4 The numeric designations refer to the following voltage levels:

| 5 | <u>Level</u> | <u>Description</u> | <u>Voltage</u> |
|----|--------------|--|----------------|
| 6 | 1 | Production | |
| 7 | 2 | Transmission Step-Up Substations | |
| 8 | | Transmission Lines | 115/230 |
| 9 | | Transmission Substations maintaining | 115/230 to 46 |
| 10 | | integrity of the transmission grid | |
| 11 | | Subtransmission Lines | 46 |
| 12 | 3 | Transmission and Distribution Substations | 115/230 to 12 |
| 13 | | making a transformation from Transmission | and 46 to 12 |
| 14 | | voltage to Distribution voltage | and lower |
| 15 | 4 | Primary Distribution Lines | Less than 22 |
| 16 | 5 | Secondary Distribution (line transformers) | |

17 Production level costs are allocated first to jurisdiction on a Level 1 12-MCP allocator. The retail jurisdiction resultant is then divided into two pieces:
 18 one piece which is 12/13 of the retail portion is then allocated back to retail rates upon the appropriate Level 1 12-MCP allocator, while the remaining piece,
 19 which is the 1/13 of the retail portion, is then allocated back to retail rates upon the appropriate Level 1 Energy Allocator.

20 Mr. Evans provides the 12-MCP demand for each rate class by level and also provides the total system losses. The load flow process, as described in
 21 Mr. O'Sheasy's testimony, internally calculates the 12-MCP demand allocators by rate and level adjusted for losses.

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Derive each allocation factor used in the cost of service studies. Provide supporting data and any workpapers used in deriving the allocation factors, and a brief narrative description of the development of each allocation factor.

Type of Data Shown:

Projected Test Year Ended 12/31/17

Prior Year Ended 12/31/16

Historical Year Ended 12/31/15

Witness: M. T. O'Sheasy

COMPANY: GULF POWER COMPANY

DOCKET NO.: 160186-EI

Allocation Method: 12MCP - 1/13th kWh - Minimum Distribution Method

12/13 DEMAND ALLOCATION

AVERAGE NUMBER OF CUSTOMERS

| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) |
|----------|-------------------|-----------------------|------------------------|---------------|---------------------|-------------------|------------------------|---------------|----------------------|-----------|
| LINE NO. | DESCRIPTION | TOTAL ELECTRIC SYSTEM | RATE CLASS RESIDENTIAL | RATE CLASS GS | RATE CLASS GSD/GSDT | RATE CLASS LP/LPT | RATE CLASS MAJOR ACCTS | RATE CLASS OS | TOTAL RETAIL SERVICE | WHOLESALE |
| 1 | LEVEL | | | | | | | | | |
| 2 | A | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 | B-1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4 | B-2 | 3 | 0 | 0 | 0 | 0 | 3 | 0 | 3 | 0 |
| 5 | C-1 CUSTOMER SUBS | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6 | C-1 COMMON | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7 | TOTAL C-1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8 | C-2 CUSTOMER SUBS | 9 | 0 | 0 | 1 | 1 | 6 | 0 | 8 | 1 |
| 9 | C-2 COMMON | 9 | 0 | 0 | 0 | 2 | 7 | 0 | 9 | 0 |
| 10 | TOTAL C-2 | 18 | 0 | 0 | 1 | 3 | 13 | 0 | 17 | 1 |
| 11 | D | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 12 | E CUSTOMER SUBS | 1 | 0 | 0 | 0 | 1 | 0 | 0 | 1 | 0 |
| 13 | E COMMON | 11 | 0 | 0 | 4 | 0 | 7 | 0 | 11 | 0 |
| 14 | TOTAL E | 12 | 0 | 0 | 4 | 1 | 7 | 0 | 12 | 0 |
| 15 | F CUSTOMER SUBS | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 16 | F COMMON | 71 | 0 | 1 | 26 | 21 | 23 | 0 | 71 | 0 |
| 17 | TOTAL F | 71 | 0 | 1 | 26 | 21 | 23 | 0 | 71 | 0 |
| 18 | G CUSTOMER SUBS | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 19 | G COMMON | 458,677 | 399,746 | 31,042 | 17,414 | 181 | 85 | 10,209 | 458,677 | 0 |
| 20 | TOTAL G | 458,677 | 399,746 | 31,042 | 17,414 | 181 | 85 | 10,209 | 458,677 | 0 |
| 21 | AVERAGE CUSTOMERS | 458,781 | 399,746 | 31,043 | 17,445 | 206 | 131 | 10,209 | 458,780 | 1 |

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FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Derive each allocation factor used in the cost of service studies. Provide supporting data and any workpapers used in deriving the allocation factors, and a brief narrative description of the development of each allocation factor.

Type of Data Shown:

Projected Test Year Ended 12/31/17

Prior Year Ended 12/31/16

Historical Year Ended 12/31/15

Witness: M. T. O'Sheasy

COMPANY: GULF POWER COMPANY

DOCKET NO.: 160186-EI

Allocation Method: 12MCP - 1/13th kWh - Minimum Distribution Method

12/13 DEMAND ALLOCATION
ENERGY ALLOCATORS BY RATE CLASS

| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) |
|----------|----------------|-----------------------|------------------------|---------------|---------------------|-------------------|------------------------|---------------|----------------------|-----------|
| LINE NO. | DESCRIPTION | TOTAL ELECTRIC SYSTEM | RATE CLASS RESIDENTIAL | RATE CLASS GS | RATE CLASS GSD/GSDT | RATE CLASS LP/LPT | RATE CLASS MAJOR ACCTS | RATE CLASS OS | TOTAL RETAIL SERVICE | WHOLESALE |
| 1 | <u>LEVEL 5</u> | | | | | | | | | |
| 2 | COMMON | | | | | | | | | |
| 3 | SALES | 9,213,935 | 5,336,892 | 292,105 | 2,635,270 | 520,925 | 277,508 | 151,236 | 9,213,935 | 0 |
| 4 | LOSSES | 210,172 | 121,736 | 6,663 | 60,111 | 11,882 | 6,330 | 3,450 | 210,172 | 0 |
| 5 | INTO | 9,424,107 | 5,458,628 | 298,768 | 2,695,381 | 532,807 | 283,838 | 154,686 | 9,424,107 | 0 |
| 6 | CUSTOMER SUBS | | | | | | | | | |
| 7 | SALES | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8 | LOSSES | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9 | INTO | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10 | TOTAL LEVEL 5 | | | | | | | | | |
| 11 | SALES | 9,213,935 | 5,336,892 | 292,105 | 2,635,270 | 520,925 | 277,508 | 151,236 | 9,213,935 | 0 |
| 12 | LOSSES | 210,172 | 121,736 | 6,663 | 60,111 | 11,882 | 6,330 | 3,450 | 210,172 | 0 |
| 13 | INTO | 9,424,107 | 5,458,628 | 298,768 | 2,695,381 | 532,807 | 283,838 | 154,686 | 9,424,107 | 0 |
| 14 | <u>LEVEL 4</u> | | | | | | | | | |
| 15 | OUT | 9,424,107 | 5,458,628 | 298,768 | 2,695,381 | 532,807 | 283,838 | 154,686 | 9,424,107 | 0 |
| 16 | SALES | 862,243 | 0 | 34 | 11,812 | 194,839 | 655,558 | 0 | 862,243 | 0 |
| 17 | LOSSES | 233,084 | 123,690 | 6,771 | 61,344 | 16,488 | 21,286 | 3,505 | 233,084 | 0 |
| 18 | INTO | 10,519,434 | 5,582,318 | 305,573 | 2,768,537 | 744,134 | 960,682 | 158,191 | 10,519,434 | 0 |

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FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Derive each allocation factor used in the cost of service studies. Provide supporting data and any workpapers used in deriving the allocation factors, and a brief narrative description of the development of each allocation factor.

Type of Data Shown:

Projected Test Year Ended 12/31/17

Prior Year Ended 12/31/16

Historical Year Ended 12/31/15

Witness: M. T. O'Sheasy

COMPANY: GULF POWER COMPANY

DOCKET NO.: 160186-EI

Allocation Method: 12MCP - 1/13th kWh - Minimum Distribution Method

12/13 DEMAND ALLOCATION
ENERGY ALLOCATORS BY RATE CLASS

| (1) LINE NO. | (2) DESCRIPTION | (3) TOTAL ELECTRIC SYSTEM | (4) RATE CLASS RESIDENTIAL | (5) RATE CLASS GS | (6) RATE CLASS GSD/GSDT | (7) RATE CLASS LP/LPT | (8) RATE CLASS MAJOR ACCTS | (9) RATE CLASS OS | (10) TOTAL RETAIL SERVICE | (11) TOTAL WHOLESALE | |
|-----------------|--------------------|------------------------------|-------------------------------|----------------------|----------------------------|--------------------------|-------------------------------|----------------------|------------------------------|-------------------------|--|
| 1 | <u>LEVEL 3</u> | | | | | | | | | | |
| 2 | COMMON | | | | | | | | | | |
| 3 | OUT | 10,519,434 | 5,582,318 | 305,573 | 2,768,537 | 744,134 | 960,682 | 158,191 | 10,519,434 | 0 | |
| 4 | SALES | 330,659 | 0 | 0 | 2,607 | 11,235 | 316,817 | 0 | 330,659 | 0 | |
| 5 | LOSSES | 25,126 | 12,928 | 708 | 6,417 | 1,749 | 2,958 | 366 | 25,126 | 0 | |
| 6 | INTO | 10,875,219 | 5,595,246 | 306,281 | 2,777,561 | 757,118 | 1,280,457 | 158,557 | 10,875,219 | 0 | |
| 7 | CUSTOMER SUBS | | | | | | | | | | |
| 8 | SALES | 727,618 | 0 | 0 | 353 | 160,730 | 227,043 | 0 | 388,126 | 339,492 | |
| 9 | LOSSES | 1,685 | 0 | 0 | 1 | 372 | 526 | 0 | 899 | 786 | |
| 10 | INTO | 729,303 | 0 | 0 | 354 | 161,102 | 227,569 | 0 | 389,025 | 340,278 | |
| 11 | TOTAL LEVEL 3 | | | | | | | | | | |
| 12 | OUT | 10,519,434 | 5,582,318 | 305,573 | 2,768,537 | 744,134 | 960,682 | 158,191 | 10,519,434 | 0 | |
| 13 | SALES | 1,058,277 | 0 | 0 | 2,961 | 171,965 | 543,859 | 0 | 718,785 | 339,492 | |
| 14 | LOSSES | 26,811 | 12,928 | 708 | 6,418 | 2,121 | 3,484 | 366 | 26,025 | 786 | |
| 15 | INTO | 11,604,522 | 5,595,246 | 306,281 | 2,777,915 | 918,220 | 1,508,026 | 158,557 | 11,264,244 | 340,278 | |
| 16 | <u>LEVEL 2</u> | | | | | | | | | | |
| 17 | OUT | 11,604,522 | 5,595,246 | 306,281 | 2,777,915 | 918,220 | 1,508,026 | 158,557 | 11,264,244 | 340,278 | |
| 18 | SALES | 227,562 | 0 | 0 | 0 | 0 | 227,562 | 0 | 227,562 | 0 | |
| 19 | LOSSES | 153,028 | 72,364 | 3,961 | 35,928 | 11,876 | 22,447 | 2,051 | 148,627 | 4,401 | |
| 20 | INTO | 11,985,112 | 5,667,610 | 310,242 | 2,813,843 | 930,096 | 1,758,035 | 160,608 | 11,640,433 | 344,679 | |
| 21 | <u>LEVEL 1</u> | | | | | | | | | | |
| 22 | OUT | 11,985,112 | 5,667,610 | 310,242 | 2,813,843 | 930,096 | 1,758,035 | 160,608 | 11,640,433 | 344,679 | |

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FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Derive each allocation factor used in the cost of service studies. Provide supporting data and any workpapers used in deriving the allocation factors, and a brief narrative description of the development of each allocation factor.

Type of Data Shown:

Projected Test Year Ended 12/31/17

Prior Year Ended 12/31/16

Historical Year Ended 12/31/15

Witness: M. T. O'Sheasy

COMPANY: GULF POWER COMPANY

DOCKET NO.: 160186-EI

Allocation Method: 12MCP - 1/13th kWh - Minimum Distribution Method

12/13 DEMAND ALLOCATION
12-MCP DEMAND ALLOCATORS BY RATE CLASS

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| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) |
|----------|----------------|-----------------------|------------------------|---------------|---------------------|-------------------|------------------------|---------------|----------------------|-----------|
| LINE NO. | DESCRIPTION | TOTAL ELECTRIC SYSTEM | RATE CLASS RESIDENTIAL | RATE CLASS GS | RATE CLASS GSD/GSDT | RATE CLASS LP/LPT | RATE CLASS MAJOR ACCTS | RATE CLASS OS | TOTAL RETAIL SERVICE | WHOLESALE |
| 1 | <u>LEVEL 5</u> | | | | | | | | | |
| 2 | COMMON | | | | | | | | | |
| 3 | SALES | 1,601,786 | 1,031,664 | 51,268 | 399,260 | 69,672 | 41,640 | 8,282 | 1,601,786 | 0 |
| 4 | LOSSES | 48,678 | 31,352 | 1,558 | 12,133 | 2,118 | 1,265 | 252 | 48,678 | 0 |
| 5 | INTO | 1,650,464 | 1,063,016 | 52,826 | 411,393 | 71,790 | 42,905 | 8,534 | 1,650,464 | 0 |
| 6 | CUSTOMER SUBS | | | | | | | | | |
| 7 | SALES | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8 | LOSSES | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9 | INTO | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10 | TOTAL LEVEL 5 | | | | | | | | | |
| 11 | SALES | 1,601,786 | 1,031,664 | 51,268 | 399,260 | 69,672 | 41,640 | 8,282 | 1,601,786 | 0 |
| 12 | LOSSES | 48,678 | 31,352 | 1,558 | 12,133 | 2,118 | 1,265 | 252 | 48,678 | 0 |
| 13 | INTO | 1,650,464 | 1,063,016 | 52,826 | 411,393 | 71,790 | 42,905 | 8,534 | 1,650,464 | 0 |
| 14 | <u>LEVEL 4</u> | | | | | | | | | |
| 15 | OUT | 1,650,464 | 1,063,016 | 52,826 | 411,393 | 71,790 | 42,905 | 8,534 | 1,650,464 | 0 |
| 16 | SALES | 128,804 | 0 | 9 | 1,691 | 31,438 | 95,666 | 0 | 128,804 | 0 |
| 17 | LOSSES | 54,338 | 32,464 | 1,614 | 12,615 | 3,153 | 4,231 | 261 | 54,338 | 0 |
| 18 | INTO | 1,833,606 | 1,095,480 | 54,449 | 425,699 | 106,381 | 142,802 | 8,795 | 1,833,606 | 0 |

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Derive each allocation factor used in the cost of service studies. Provide supporting data and any workpapers used in deriving the allocation factors, and a brief narrative description of the development of each allocation factor.

Type of Data Shown:

- Projected Test Year Ended 12/31/17
- Prior Year Ended 12/31/16
- Historical Year Ended 12/31/15

COMPANY: GULF POWER COMPANY

Witness: M. T. O'Sheasy

DOCKET NO.: 160186-EI

Allocation Method: 12MCP - 1/13th kWh - Minimum Distribution Method

12/13 DEMAND ALLOCATION
12-MCP DEMAND ALLOCATORS BY RATE CLASS

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| LINE NO. | DESCRIPTION | TOTAL ELECTRIC SYSTEM | RATE CLASS RESIDENTIAL | RATE CLASS GS | RATE CLASS GSD/GSDT | RATE CLASS LP/LPT | RATE CLASS MAJOR ACCTS | RATE CLASS OS | TOTAL RETAIL SERVICE | WHOLESALE |
|----------|----------------|-----------------------|------------------------|---------------|---------------------|-------------------|------------------------|---------------|----------------------|-----------|
| 1 | <u>LEVEL 3</u> | | | | | | | | | |
| 2 | COMMON | | | | | | | | | |
| 3 | OUT | 1,833,606 | 1,095,480 | 54,449 | 425,699 | 106,381 | 142,802 | 8,795 | 1,833,606 | 0 |
| 4 | SALES | 45,103 | 0 | 0 | 379 | 1,771 | 42,953 | 0 | 45,103 | 0 |
| 5 | LOSSES | 5,773 | 3,367 | 167 | 1,309 | 332 | 571 | 27 | 5,773 | 0 |
| 6 | INTO | 1,884,482 | 1,098,847 | 54,616 | 427,387 | 108,484 | 186,326 | 8,822 | 1,884,482 | 0 |
| 7 | CUSTOMER SUBS | | | | | | | | | |
| 8 | SALES | 103,677 | 0 | 0 | 64 | 22,001 | 25,243 | 0 | 47,308 | 56,369 |
| 9 | LOSSES | 319 | 0 | 0 | 0 | 68 | 78 | 0 | 146 | 173 |
| 10 | INTO | 103,996 | 0 | 0 | 64 | 22,069 | 25,321 | 0 | 47,454 | 56,542 |
| 11 | TOTAL LEVEL 3 | | | | | | | | | |
| 12 | OUT | 1,833,606 | 1,095,480 | 54,449 | 425,699 | 106,381 | 142,802 | 8,795 | 1,833,606 | 0 |
| 13 | SALES | 148,780 | 0 | 0 | 443 | 23,772 | 68,196 | 0 | 92,411 | 56,369 |
| 14 | LOSSES | 6,092 | 3,367 | 167 | 1,309 | 400 | 649 | 27 | 5,919 | 173 |
| 15 | INTO | 1,988,478 | 1,098,847 | 54,616 | 427,451 | 130,553 | 211,647 | 8,822 | 1,931,936 | 56,542 |
| 16 | <u>LEVEL 2</u> | | | | | | | | | |
| 17 | OUT | 1,988,478 | 1,098,847 | 54,616 | 427,451 | 130,553 | 211,647 | 8,822 | 1,931,936 | 56,542 |
| 18 | SALES | 33,731 | 0 | 0 | 0 | 0 | 33,731 | 0 | 33,731 | 0 |
| 19 | LOSSES | 35,041 | 19,041 | 946 | 7,407 | 2,262 | 4,252 | 153 | 34,061 | 980 |
| 20 | INTO | 2,057,250 | 1,117,888 | 55,562 | 434,858 | 132,815 | 249,630 | 8,975 | 1,999,728 | 57,522 |
| 21 | <u>LEVEL 1</u> | | | | | | | | | |
| 22 | OUT | 2,057,250 | 1,117,888 | 55,562 | 434,858 | 132,815 | 249,630 | 8,975 | 1,999,728 | 57,522 |

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Derive each allocation factor used in the cost of service studies. Provide supporting data and any workpapers used in deriving the allocation factors, and a brief narrative description of the development of each allocation factor.

Type of Data Shown:

Projected Test Year Ended 12/31/17

Prior Year Ended 12/31/16

Historical Year Ended 12/31/15

Witness: M. T. O'Sheasy

COMPANY: GULF POWER COMPANY

DOCKET NO.: 160186-EI

Allocation Method: 12MCP - 1/13th kWh - Minimum Distribution Method

12/13 DEMAND ALLOCATION
NCP DEMAND ALLOCATORS BY RATE CLASS

| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) |
|----------|----------------|-----------------------|------------------------|---------------|---------------------|-------------------|------------------------|---------------|----------------------|-----------|
| LINE NO. | DESCRIPTION | TOTAL ELECTRIC SYSTEM | RATE CLASS RESIDENTIAL | RATE CLASS GS | RATE CLASS GSD/GSDT | RATE CLASS LP/LPT | RATE CLASS MAJOR ACCTS | RATE CLASS OS | TOTAL RETAIL SERVICE | WHOLESALE |
| 1 | <u>LEVEL 5</u> | | | | | | | | | |
| 2 | COMMON | | | | | | | | | |
| 3 | SALES | 2,286,909 | 1,501,745 | 74,115 | 529,930 | 93,963 | 57,321 | 29,835 | 2,286,909 | 0 |
| 4 | LOSSES | 69,498 | 45,637 | 2,252 | 16,104 | 2,856 | 1,742 | 907 | 69,498 | 0 |
| 5 | INTO | 2,356,407 | 1,547,382 | 76,367 | 546,034 | 96,819 | 59,063 | 30,742 | 2,356,407 | 0 |
| 6 | CUSTOMER SUBS | | | | | | | | | |
| 7 | SALES | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8 | LOSSES | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9 | INTO | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10 | TOTAL LEVEL 5 | | | | | | | | | |
| 11 | SALES | 2,286,909 | 1,501,745 | 74,115 | 529,930 | 93,963 | 57,321 | 29,835 | 2,286,909 | 0 |
| 12 | LOSSES | 69,498 | 45,637 | 2,252 | 16,104 | 2,856 | 1,742 | 907 | 69,498 | 0 |
| 13 | INTO | 2,356,407 | 1,547,382 | 76,367 | 546,034 | 96,819 | 59,063 | 30,742 | 2,356,407 | 0 |
| 14 | <u>LEVEL 4</u> | | | | | | | | | |
| 15 | OUT | 2,356,407 | 1,547,382 | 76,367 | 546,034 | 96,819 | 59,063 | 30,742 | 2,356,407 | 0 |
| 16 | SALES | 164,526 | 0 | 34 | 2,799 | 37,522 | 124,171 | 0 | 164,526 | 0 |
| 17 | LOSSES | 76,988 | 47,256 | 2,333 | 16,761 | 4,103 | 5,596 | 939 | 76,988 | 0 |
| 18 | INTO | 2,597,921 | 1,594,638 | 78,734 | 565,594 | 138,444 | 188,830 | 31,681 | 2,597,921 | 0 |

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FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Derive each allocation factor used in the cost of service studies. Provide supporting data and any workpapers used in deriving the allocation factors, and a brief narrative description of the development of each allocation factor.

Type of Data Shown:

Projected Test Year Ended 12/31/17

Prior Year Ended 12/31/16

Historical Year Ended 12/31/15

Witness: M. T. O'Sheasy

COMPANY: GULF POWER COMPANY

DOCKET NO.: 160186-EI

Allocation Method: 12MCP - 1/13th kWh - Minimum Distribution Method

12/13 DEMAND ALLOCATION
NCP DEMAND ALLOCATORS BY RATE CLASS

| (1) LINE NO. | (2) DESCRIPTION | (3) TOTAL ELECTRIC SYSTEM | (4) RATE CLASS RESIDENTIAL | (5) RATE CLASS GS | (6) RATE CLASS GSD/GSDT | (7) RATE CLASS LP/LPT | (8) RATE CLASS MAJOR ACCTS | (9) RATE CLASS OS | (10) TOTAL RETAIL SERVICE | (11) WHOLESALE |
|-----------------|--------------------|------------------------------|-------------------------------|----------------------|----------------------------|--------------------------|-------------------------------|----------------------|------------------------------|-------------------|
| 1 | <u>LEVEL 3</u> | | | | | | | | | |
| 2 | COMMON | | | | | | | | | |
| 3 | OUT | 2,597,921 | 1,594,638 | 78,734 | 565,594 | 138,444 | 188,830 | 31,681 | 2,597,921 | 0 |
| 4 | SALES | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5 | LOSSES | 7,984 | 4,901 | 242 | 1,738 | 425 | 581 | 97 | 7,984 | 0 |
| 6 | INTO | 2,605,905 | 1,599,539 | 78,976 | 567,332 | 138,869 | 189,411 | 31,778 | 2,605,905 | 0 |
| 7 | CUSTOMER SUBS | | | | | | | | | |
| 8 | SALES | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9 | LOSSES | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10 | INTO | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 11 | TOTAL LEVEL 3 | | | | | | | | | |
| 12 | OUT | 2,597,921 | 1,594,638 | 78,734 | 565,594 | 138,444 | 188,830 | 31,681 | 2,597,921 | 0 |
| 13 | SALES | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 14 | LOSSES | 7,984 | 4,901 | 242 | 1,738 | 425 | 581 | 97 | 7,984 | 0 |
| 15 | INTO | 2,605,905 | 1,599,539 | 78,976 | 567,332 | 138,869 | 189,411 | 31,778 | 2,605,905 | 0 |
| 16 | <u>LEVEL 2</u> | | | | | | | | | |
| 17 | OUT | 2,605,905 | 1,599,539 | 78,976 | 567,332 | 138,869 | 189,411 | 31,778 | 2,605,905 | 0 |
| 18 | SALES | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 19 | LOSSES | 45,156 | 27,717 | 1,369 | 9,831 | 2,406 | 3,282 | 551 | 45,156 | 0 |
| 20 | INTO | 2,651,061 | 1,627,256 | 80,345 | 577,163 | 141,275 | 192,693 | 32,329 | 2,651,061 | 0 |
| 21 | <u>LEVEL 1</u> | | | | | | | | | |
| 22 | OUT | 2,651,061 | 1,627,256 | 80,345 | 577,163 | 141,275 | 192,693 | 32,329 | 2,651,061 | 0 |

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FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: GULF POWER COMPANY

DOCKET NO.: 160186-EI

Allocation Method: 12MCP - 1/13th kWh

EXPLANATION: Derive each allocation factor used in the cost of service studies. Provide supporting data and any workpapers used in deriving the allocation factors, and a brief narrative description of the development of each allocation factor.

Type of Data Shown:

 Projected Test Year Ended 12/31/17 Prior Year Ended 12/31/16 Historical Year Ended 12/31/15

Witness: M. T. O'Sheasy

1 Demand Related

METHODODOLOGY FOR DEVELOPING ALLOCATION FACTORS

2 Demand Allocators are developed for each respective level. Level 1 and 2 are identical, since Gulf does not make any sales at Level 1. This allocator and the Level 3
3 demand allocator are calculated by the 12-MCP method. Levels 4 and 5 are based on the annual non-coincident peak demands for each respective rate class.

4 The numeric designations refer to the following voltage levels:

| 5 | <u>Level</u> | <u>Description</u> | <u>Voltage</u> |
|----|--------------|--|----------------|
| 6 | 1 | Production | |
| 7 | 2 | Transmission Step-Up Substations | |
| 8 | | Transmission Lines | 115/230 |
| 9 | | Transmission Substations maintaining | 115/230 to 46 |
| 10 | | integrity of the transmission grid | |
| 11 | | Subtransmission Lines | 46 |
| 12 | 3 | Transmission and Distribution Substations | 115/230 to 12 |
| 13 | | making a transformation from Transmission | and 46 to 12 |
| 14 | | voltage to Distribution voltage | and lower |
| 15 | 4 | Primary Distribution Lines | Less than 22 |
| 16 | 5 | Secondary Distribution (line transformers) | |

17 Production level costs are allocated first to jurisdiction on a Level 1 12-MCP allocator. The retail jurisdiction resultant is then divided into two pieces:
18 one piece which is 12/13 of the retail portion is then allocated back to retail rates upon the appropriate Level 1 12-MCP allocator, while the remaining piece,
19 which is the 1/13 of the retail portion, is then allocated back to retail rates upon the appropriate Level 1 Energy Allocator.

20 Mr. Evans provides the 12-MCP demand for each rate class by level and also provides the total system losses. The load flow process, as described in

21 Mr. O'Sheasy's testimony, internally calculates the 12-MCP demand allocators by rate and level adjusted for losses.

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Derive each allocation factor used in the cost of service studies. Provide supporting data and any workpapers used in deriving the allocation factors, and a brief narrative description of the development of each allocation factor.

Type of Data Shown:

 Projected Test Year Ended 12/31/17 Prior Year Ended 12/31/16 Historical Year Ended 12/31/15

Witness: M. T. O'Sheasy

COMPANY: GULF POWER COMPANY

DOCKET NO.: 160186-EI

Allocation Method: 12MCP - 1/13th kWh

Line No.

1

METHODOLOGY FOR DEVELOPING ALLOCATION FACTORS

2 Demand levels 4 and 5 are allocated on the annual non-coincident peak demand (NCP). The NCP demands are provided by Mr. Evans, and the loss factors
3 developed in the 12-MCP load balance are used to adjust for losses. Workpapers for all the demand and energy allocators are attached.

4 Energy Related

5 Mr. O'Sheasy's testimony describes the development of the energy allocator. Related workpapers are attached.

6 Customer Related

7 Mr. Evans provided the average number of customers by rate and level for the test period. These allocators are summarized in Schedule 5.

8 The customer accounts expense was directly assigned to rate, provided by Gulf Power Company. Uncollectible expense was directly assigned to rate, provided by Gulf Power Company.

9 Gulf Power Company provided a breakdown of each customer assistance expense account. The analysis of these accounts to rate is detailed
10 in Exhibit MTO-2.

11 Accounts 364 - 370 were classified as customer and demand related using the non-Minimum Distribution System as explained in Mr. O'Sheasy's testimony.

12 Account 370 was classified as customer related and was allocated to rate according to the following analysis: Single phase wathour meters were allocated
13 between RS, GS, and GSD based on the number of meters installed. All other single phase meters were assigned to GSD. Three phase
14 wathour meters were allocated to RS, GS, and GSD based on the number of meters installed. Three phase demand meters were allocated to GS
15 and GSD based on the number of metered customers. Accessory equipment was allocated to all rate classes based on the number of
16 meters installed. AMI single phase meters were allocated to RS, GS, GSD and OS based on number of single phase meters installed and AMI three phase meters were
17 allocated to RS, GS, GSD, LP, Major Accounts, and OS based on number of three phase meters installed.

18 Other Related

19 Salaries and Wages were provided by function for the test period. The production portion was allocated to jurisdiction upon 12-MCP. The retail portion was then
20 allocated to retail rates upon the 12-MCP and 1/13 energy methodology mentioned above under demand. The other functional amounts were allocated to rate on the
21 corresponding operation and maintenance expenses. The functional split and results are summarized in Exhibit MTO-2.

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Derive each allocation factor used in the cost of service studies. Provide supporting data and any workpapers used in deriving the allocation factors, and a brief narrative description of the development of each allocation factor.

Type of Data Shown:

Projected Test Year Ended 12/31/17

Prior Year Ended 12/31/16

Historical Year Ended 12/31/15

Witness: M. T. O'Sheasy

COMPANY: GULF POWER COMPANY

DOCKET NO.: 160186-EI

Allocation Method: 12MCP - 1/13th kWh

12/13 DEMAND ALLOCATION
AVERAGE NUMBER OF CUSTOMERS

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| (1) LINE NO. | (2) DESCRIPTION | (3) TOTAL ELECTRIC SYSTEM | (4) RATE CLASS RESIDENTIAL | (5) RATE CLASS GS | (6) RATE CLASS GSD/GSDT | (7) RATE CLASS LP/LPT | (8) RATE CLASS MAJOR ACCTS | (9) RATE CLASS OS | (10) TOTAL RETAIL SERVICE | (11) WHOLESALE |
|-----------------|--------------------|------------------------------|-------------------------------|----------------------|----------------------------|--------------------------|-------------------------------|----------------------|------------------------------|-------------------|
| 1 | LEVEL | | | | | | | | | |
| 2 | A | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 | B-1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4 | B-2 | 3 | 0 | 0 | 0 | 0 | 3 | 0 | 3 | 0 |
| 5 | C-1 CUSTOMER SUBS | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6 | C-1 COMMON | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7 | TOTAL C-1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8 | C-2 CUSTOMER SUBS | 9 | 0 | 0 | 1 | 1 | 6 | 0 | 8 | 1 |
| 9 | C-2 COMMON | 9 | 0 | 0 | 0 | 2 | 7 | 0 | 9 | 0 |
| 10 | TOTAL C-2 | 18 | 0 | 0 | 1 | 3 | 13 | 0 | 17 | 1 |
| 11 | D | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 12 | E CUSTOMER SUBS | 1 | 0 | 0 | 0 | 1 | 0 | 0 | 1 | 0 |
| 13 | E COMMON | 11 | 0 | 0 | 4 | 0 | 7 | 0 | 11 | 0 |
| 14 | TOTAL E | 12 | 0 | 0 | 4 | 1 | 7 | 0 | 12 | 0 |
| 15 | F CUSTOMER SUBS | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 16 | F COMMON | 71 | 0 | 1 | 26 | 21 | 23 | 0 | 71 | 0 |
| 17 | TOTAL F | 71 | 0 | 1 | 26 | 21 | 23 | 0 | 71 | 0 |
| 18 | G CUSTOMER SUBS | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 19 | G COMMON | 458,677 | 399,746 | 31,042 | 17,414 | 181 | 85 | 10,209 | 458,677 | 0 |
| 20 | TOTAL G | 458,677 | 399,746 | 31,042 | 17,414 | 181 | 85 | 10,209 | 458,677 | 0 |
| 21 | AVERAGE CUSTOMERS | 458,781 | 399,746 | 31,043 | 17,445 | 206 | 131 | 10,209 | 458,780 | 1 |

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Derive each allocation factor used in the cost of service studies. Provide supporting data and any workpapers used in deriving the allocation factors, and a brief narrative description of the development of each allocation factor.

Type of Data Shown:

Projected Test Year Ended 12/31/17

Prior Year Ended 12/31/16

Historical Year Ended 12/31/15

Witness: M. T. O'Sheasy

COMPANY: GULF POWER COMPANY

DOCKET NO.: 160186-EI

Allocation Method: 12MCP - 1/13th kWh

12/13 DEMAND ALLOCATION
ENERGY ALLOCATORS BY RATE CLASS

| (1) LINE NO. | (2) DESCRIPTION | (3) TOTAL ELECTRIC SYSTEM | (4) RATE CLASS RESIDENTIAL | (5) RATE CLASS GS | (6) RATE CLASS GSD/GSDT | (7) RATE CLASS LP/LPT | (8) RATE CLASS MAJOR ACCTS | (9) RATE CLASS OS | (10) TOTAL RETAIL SERVICE | (11) WHOLESALE |
|-----------------|--------------------|------------------------------|-------------------------------|----------------------|----------------------------|--------------------------|-------------------------------|----------------------|------------------------------|-------------------|
| 1 | <u>LEVEL 5</u> | | | | | | | | | |
| 2 | COMMON | | | | | | | | | |
| 3 | SALES | 9,213,935 | 5,336,892 | 292,105 | 2,635,270 | 520,925 | 277,508 | 151,236 | 9,213,935 | 0 |
| 4 | LOSSES | 210,172 | 121,736 | 6,663 | 60,111 | 11,882 | 6,330 | 3,450 | 210,172 | 0 |
| 5 | INTO | 9,424,107 | 5,458,628 | 298,768 | 2,695,381 | 532,807 | 283,838 | 154,686 | 9,424,107 | 0 |
| 6 | CUSTOMER SUBS | | | | | | | | | |
| 7 | SALES | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8 | LOSSES | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9 | INTO | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10 | TOTAL LEVEL 5 | | | | | | | | | |
| 11 | SALES | 9,213,935 | 5,336,892 | 292,105 | 2,635,270 | 520,925 | 277,508 | 151,236 | 9,213,935 | 0 |
| 12 | LOSSES | 210,172 | 121,736 | 6,663 | 60,111 | 11,882 | 6,330 | 3,450 | 210,172 | 0 |
| 13 | INTO | 9,424,107 | 5,458,628 | 298,768 | 2,695,381 | 532,807 | 283,838 | 154,686 | 9,424,107 | 0 |
| 14 | <u>LEVEL 4</u> | | | | | | | | | |
| 15 | OUT | 9,424,107 | 5,458,628 | 298,768 | 2,695,381 | 532,807 | 283,838 | 154,686 | 9,424,107 | 0 |
| 16 | SALES | 862,243 | 0 | 34 | 11,812 | 194,839 | 655,558 | 0 | 862,243 | 0 |
| 17 | LOSSES | 233,084 | 123,690 | 6,771 | 61,344 | 16,488 | 21,286 | 3,505 | 233,084 | 0 |
| 18 | INTO | 10,519,434 | 5,582,318 | 305,573 | 2,768,537 | 744,134 | 960,682 | 158,191 | 10,519,434 | 0 |

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FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Derive each allocation factor used in the cost of service studies. Provide supporting data and any workpapers used in deriving the allocation factors, and a brief narrative description of the development of each allocation factor.

Type of Data Shown:

Projected Test Year Ended 12/31/17

Prior Year Ended 12/31/16

Historical Year Ended 12/31/15

Witness: M. T. O'Sheasy

COMPANY: GULF POWER COMPANY

DOCKET NO.: 160186-EI

Allocation Method: 12MCP - 1/13th kWh

12/13 DEMAND ALLOCATION
ENERGY ALLOCATORS BY RATE CLASS

| (1) LINE NO. | (2) DESCRIPTION | (3) TOTAL ELECTRIC SYSTEM | (4) RATE CLASS RESIDENTIAL | (5) RATE CLASS GS | (6) RATE CLASS GSD/GSDT | (7) RATE CLASS LP/LPT | (8) RATE CLASS MAJOR ACCTS | (9) RATE CLASS OS | (10) TOTAL RETAIL SERVICE | (11) TOTAL WHOLESALE | |
|-----------------|--------------------|------------------------------|-------------------------------|----------------------|----------------------------|--------------------------|-------------------------------|----------------------|------------------------------|-------------------------|--|
| 1 | <u>LEVEL 3</u> | | | | | | | | | | |
| 2 | COMMON | | | | | | | | | | |
| 3 | OUT | 10,519,434 | 5,582,318 | 305,573 | 2,768,537 | 744,134 | 960,682 | 158,191 | 10,519,434 | 0 | |
| 4 | SALES | 330,659 | 0 | 0 | 2,607 | 11,235 | 316,817 | 0 | 330,659 | 0 | |
| 5 | LOSSES | 25,126 | 12,928 | 708 | 6,417 | 1,749 | 2,958 | 366 | 25,126 | 0 | |
| 6 | INTO | 10,875,219 | 5,595,246 | 306,281 | 2,777,561 | 757,118 | 1,280,457 | 158,557 | 10,875,219 | 0 | |
| 7 | CUSTOMER SUBS | | | | | | | | | | |
| 8 | SALES | 727,618 | 0 | 0 | 353 | 160,730 | 227,043 | 0 | 388,126 | 339,492 | |
| 9 | LOSSES | 1,685 | 0 | 0 | 1 | 372 | 526 | 0 | 899 | 786 | |
| 10 | INTO | 729,303 | 0 | 0 | 354 | 161,102 | 227,569 | 0 | 389,025 | 340,278 | |
| 11 | TOTAL LEVEL 3 | | | | | | | | | | |
| 12 | OUT | 10,519,434 | 5,582,318 | 305,573 | 2,768,537 | 744,134 | 960,682 | 158,191 | 10,519,434 | 0 | |
| 13 | SALES | 1,058,277 | 0 | 0 | 2,961 | 171,965 | 543,859 | 0 | 718,785 | 339,492 | |
| 14 | LOSSES | 26,811 | 12,928 | 708 | 6,418 | 2,121 | 3,484 | 366 | 26,025 | 786 | |
| 15 | INTO | 11,604,522 | 5,595,246 | 306,281 | 2,777,915 | 918,220 | 1,508,026 | 158,557 | 11,264,244 | 340,278 | |
| 16 | <u>LEVEL 2</u> | | | | | | | | | | |
| 17 | OUT | 11,604,522 | 5,595,246 | 306,281 | 2,777,915 | 918,220 | 1,508,026 | 158,557 | 11,264,244 | 340,278 | |
| 18 | SALES | 227,562 | 0 | 0 | 0 | 0 | 227,562 | 0 | 227,562 | 0 | |
| 19 | LOSSES | 153,028 | 72,364 | 3,961 | 35,928 | 11,876 | 22,447 | 2,051 | 148,627 | 4,401 | |
| 20 | INTO | 11,985,112 | 5,667,610 | 310,242 | 2,813,843 | 930,096 | 1,758,035 | 160,608 | 11,640,433 | 344,679 | |
| 21 | <u>LEVEL 1</u> | | | | | | | | | | |
| 22 | OUT | 11,985,112 | 5,667,610 | 310,242 | 2,813,843 | 930,096 | 1,758,035 | 160,608 | 11,640,433 | 344,679 | |

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FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Derive each allocation factor used in the cost of service studies. Provide supporting data and any workpapers used in deriving the allocation factors, and a brief narrative description of the development of each allocation factor.

Type of Data Shown:

Projected Test Year Ended 12/31/17

Prior Year Ended 12/31/16

Historical Year Ended 12/31/15

Witness: M. T. O'Sheasy

COMPANY: GULF POWER COMPANY

DOCKET NO.: 160186-EI

Allocation Method: 12MCP - 1/13th kWh

12/13 DEMAND ALLOCATION
12-MCP DEMAND ALLOCATORS BY RATE CLASS

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| (1) LINE NO. | (2) DESCRIPTION | (3) TOTAL ELECTRIC SYSTEM | (4) RATE CLASS RESIDENTIAL | (5) RATE CLASS GS | (6) RATE CLASS GSD/GSDT | (7) RATE CLASS LP/LPT | (8) RATE CLASS MAJOR ACCTS | (9) RATE CLASS OS | (10) TOTAL RETAIL SERVICE | (11) WHOLESALE |
|-----------------|--------------------|------------------------------|-------------------------------|----------------------|----------------------------|--------------------------|-------------------------------|----------------------|------------------------------|-------------------|
| 1 | <u>LEVEL 5</u> | | | | | | | | | |
| 2 | COMMON | | | | | | | | | |
| 3 | SALES | 1,601,786 | 1,031,664 | 51,268 | 399,260 | 69,672 | 41,640 | 8,282 | 1,601,786 | 0 |
| 4 | LOSSES | 48,678 | 31,352 | 1,558 | 12,133 | 2,118 | 1,265 | 252 | 48,678 | 0 |
| 5 | INTO | 1,650,464 | 1,063,016 | 52,826 | 411,393 | 71,790 | 42,905 | 8,534 | 1,650,464 | 0 |
| 6 | CUSTOMER SUBS | | | | | | | | | |
| 7 | SALES | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8 | LOSSES | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9 | INTO | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10 | TOTAL LEVEL 5 | | | | | | | | | |
| 11 | SALES | 1,601,786 | 1,031,664 | 51,268 | 399,260 | 69,672 | 41,640 | 8,282 | 1,601,786 | 0 |
| 12 | LOSSES | 48,678 | 31,352 | 1,558 | 12,133 | 2,118 | 1,265 | 252 | 48,678 | 0 |
| 13 | INTO | 1,650,464 | 1,063,016 | 52,826 | 411,393 | 71,790 | 42,905 | 8,534 | 1,650,464 | 0 |
| 14 | <u>LEVEL 4</u> | | | | | | | | | |
| 15 | OUT | 1,650,464 | 1,063,016 | 52,826 | 411,393 | 71,790 | 42,905 | 8,534 | 1,650,464 | 0 |
| 16 | SALES | 128,804 | 0 | 9 | 1,691 | 31,438 | 95,666 | 0 | 128,804 | 0 |
| 17 | LOSSES | 54,338 | 32,464 | 1,614 | 12,615 | 3,153 | 4,231 | 261 | 54,338 | 0 |
| 18 | INTO | 1,833,606 | 1,095,480 | 54,449 | 425,699 | 106,381 | 142,802 | 8,795 | 1,833,606 | 0 |

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Derive each allocation factor used in the cost of service studies. Provide supporting data and any workpapers used in deriving the allocation factors, and a brief narrative description of the development of each allocation factor.

Type of Data Shown:

- Projected Test Year Ended 12/31/17
- Prior Year Ended 12/31/16
- Historical Year Ended 12/31/15

COMPANY: GULF POWER COMPANY

Witness: M. T. O'Shealy

DOCKET NO.: 160186-EI

Allocation Method: 12MCP - 1/13th kWh

12/13 DEMAND ALLOCATION
12-MCP DEMAND ALLOCATORS BY RATE CLASS

| LINE NO. | DESCRIPTION | TOTAL ELECTRIC SYSTEM | RATE CLASS RESIDENTIAL | RATE CLASS GS | RATE CLASS GSD/GSDT | RATE CLASS LP/LPT | RATE CLASS MAJOR ACCTS | RATE CLASS OS | TOTAL RETAIL SERVICE | WHOLESALE |
|----------|----------------|-----------------------|------------------------|---------------|---------------------|-------------------|------------------------|---------------|----------------------|-----------|
| 1 | <u>LEVEL 3</u> | | | | | | | | | |
| 2 | COMMON | | | | | | | | | |
| 3 | OUT | 1,833,606 | 1,095,480 | 54,449 | 425,699 | 106,381 | 142,802 | 8,795 | 1,833,606 | 0 |
| 4 | SALES | 45,103 | 0 | 0 | 379 | 1,771 | 42,953 | 0 | 45,103 | 0 |
| 5 | LOSSES | 5,773 | 3,367 | 167 | 1,309 | 332 | 571 | 27 | 5,773 | 0 |
| 6 | INTO | 1,884,482 | 1,098,847 | 54,616 | 427,387 | 108,484 | 186,326 | 8,822 | 1,884,482 | 0 |
| 7 | CUSTOMER SUBS | | | | | | | | | |
| 8 | SALES | 103,677 | 0 | 0 | 64 | 22,001 | 25,243 | 0 | 47,308 | 56,369 |
| 9 | LOSSES | 319 | 0 | 0 | 0 | 68 | 78 | 0 | 146 | 173 |
| 10 | INTO | 103,996 | 0 | 0 | 64 | 22,069 | 25,321 | 0 | 47,454 | 56,542 |
| 11 | TOTAL LEVEL 3 | | | | | | | | | |
| 12 | OUT | 1,833,606 | 1,095,480 | 54,449 | 425,699 | 106,381 | 142,802 | 8,795 | 1,833,606 | 0 |
| 13 | SALES | 148,780 | 0 | 0 | 443 | 23,772 | 68,196 | 0 | 92,411 | 56,369 |
| 14 | LOSSES | 6,092 | 3,367 | 167 | 1,309 | 400 | 649 | 27 | 5,919 | 173 |
| 15 | INTO | 1,988,478 | 1,098,847 | 54,616 | 427,451 | 130,553 | 211,647 | 8,822 | 1,931,936 | 56,542 |
| 16 | <u>LEVEL 2</u> | | | | | | | | | |
| 17 | OUT | 1,988,478 | 1,098,847 | 54,616 | 427,451 | 130,553 | 211,647 | 8,822 | 1,931,936 | 56,542 |
| 18 | SALES | 33,731 | 0 | 0 | 0 | 0 | 33,731 | 0 | 33,731 | 0 |
| 19 | LOSSES | 35,041 | 19,041 | 946 | 7,407 | 2,262 | 4,252 | 153 | 34,061 | 980 |
| 20 | INTO | 2,057,250 | 1,117,888 | 55,562 | 434,858 | 132,815 | 249,630 | 8,975 | 1,999,728 | 57,522 |
| 21 | <u>LEVEL 1</u> | | | | | | | | | |
| 22 | OUT | 2,057,250 | 1,117,888 | 55,562 | 434,858 | 132,815 | 249,630 | 8,975 | 1,999,728 | 57,522 |

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FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Derive each allocation factor used in the cost of service studies. Provide supporting data and any workpapers used in deriving the allocation factors, and a brief narrative description of the development of each allocation factor.

Type of Data Shown:

Projected Test Year Ended 12/31/17

Prior Year Ended 12/31/16

Historical Year Ended 12/31/15

Witness: M. T. O'Sheasy

COMPANY: GULF POWER COMPANY

DOCKET NO.: 160186-EI

Allocation Method: 12MCP - 1/13th kWh

12/13 DEMAND ALLOCATION
NCP DEMAND ALLOCATORS BY RATE CLASS

67

| (1) LINE NO. | (2) DESCRIPTION | (3) TOTAL ELECTRIC SYSTEM | (4) RATE CLASS RESIDENTIAL | (5) RATE CLASS GS | (6) RATE CLASS GSD/GSDT | (7) RATE CLASS LP/LPT | (8) RATE CLASS MAJOR ACCTS | (9) RATE CLASS OS | (10) TOTAL RETAIL SERVICE | (11) WHOLESALE |
|-----------------|--------------------|------------------------------|-------------------------------|----------------------|----------------------------|--------------------------|-------------------------------|----------------------|------------------------------|-------------------|
| 1 | <u>LEVEL 5</u> | | | | | | | | | |
| 2 | COMMON | | | | | | | | | |
| 3 | SALES | 2,286,909 | 1,501,745 | 74,115 | 529,930 | 93,963 | 57,321 | 29,835 | 2,286,909 | 0 |
| 4 | LOSSES | 69,498 | 45,637 | 2,252 | 16,104 | 2,856 | 1,742 | 907 | 69,498 | 0 |
| 5 | INTO | 2,356,407 | 1,547,382 | 76,367 | 546,034 | 96,819 | 59,063 | 30,742 | 2,356,407 | 0 |
| 6 | CUSTOMER SUBS | | | | | | | | | |
| 7 | SALES | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8 | LOSSES | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9 | INTO | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10 | TOTAL LEVEL 5 | | | | | | | | | |
| 11 | SALES | 2,286,909 | 1,501,745 | 74,115 | 529,930 | 93,963 | 57,321 | 29,835 | 2,286,909 | 0 |
| 12 | LOSSES | 69,498 | 45,637 | 2,252 | 16,104 | 2,856 | 1,742 | 907 | 69,498 | 0 |
| 13 | INTO | 2,356,407 | 1,547,382 | 76,367 | 546,034 | 96,819 | 59,063 | 30,742 | 2,356,407 | 0 |
| 14 | <u>LEVEL 4</u> | | | | | | | | | |
| 15 | OUT | 2,356,407 | 1,547,382 | 76,367 | 546,034 | 96,819 | 59,063 | 30,742 | 2,356,407 | 0 |
| 16 | SALES | 164,526 | 0 | 34 | 2,799 | 37,522 | 124,171 | 0 | 164,526 | 0 |
| 17 | LOSSES | 76,988 | 47,256 | 2,333 | 16,761 | 4,103 | 5,596 | 939 | 76,988 | 0 |
| 18 | INTO | 2,597,921 | 1,594,638 | 78,734 | 565,594 | 138,444 | 188,830 | 31,681 | 2,597,921 | 0 |

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Derive each allocation factor used in the cost of service studies. Provide supporting data and any workpapers used in deriving the allocation factors, and a brief narrative description of the development of each allocation factor.

Type of Data Shown:

Projected Test Year Ended 12/31/17

Prior Year Ended 12/31/16

Historical Year Ended 12/31/15

Witness: M. T. O'Sheasy

COMPANY: GULF POWER COMPANY

DOCKET NO.: 160186-EI

Allocation Method: 12MCP - 1/13th kWh

12/13 DEMAND ALLOCATION
NCP DEMAND ALLOCATORS BY RATE CLASS

| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) |
|----------|----------------|-----------------------|------------------------|---------------|---------------------|-------------------|------------------------|---------------|----------------------|-----------|
| LINE NO. | DESCRIPTION | TOTAL ELECTRIC SYSTEM | RATE CLASS RESIDENTIAL | RATE CLASS GS | RATE CLASS GSD/GSDT | RATE CLASS LP/LPT | RATE CLASS MAJOR ACCTS | RATE CLASS OS | TOTAL RETAIL SERVICE | WHOLESALE |
| 1 | <u>LEVEL 3</u> | | | | | | | | | |
| 2 | COMMON | | | | | | | | | |
| 3 | OUT | 2,597,921 | 1,594,638 | 78,734 | 565,594 | 138,444 | 188,830 | 31,681 | 2,597,921 | 0 |
| 4 | SALES | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5 | LOSSES | 7,984 | 4,901 | 242 | 1,738 | 425 | 581 | 97 | 7,984 | 0 |
| 6 | INTO | 2,605,905 | 1,599,539 | 78,976 | 567,332 | 138,869 | 189,411 | 31,778 | 2,605,905 | 0 |
| 7 | CUSTOMER SUBS | | | | | | | | | |
| 8 | SALES | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9 | LOSSES | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10 | INTO | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 11 | TOTAL LEVEL 3 | | | | | | | | | |
| 12 | OUT | 2,597,921 | 1,594,638 | 78,734 | 565,594 | 138,444 | 188,830 | 31,681 | 2,597,921 | 0 |
| 13 | SALES | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 14 | LOSSES | 7,984 | 4,901 | 242 | 1,738 | 425 | 581 | 97 | 7,984 | 0 |
| 15 | INTO | 2,605,905 | 1,599,539 | 78,976 | 567,332 | 138,869 | 189,411 | 31,778 | 2,605,905 | 0 |
| 16 | <u>LEVEL 2</u> | | | | | | | | | |
| 17 | OUT | 2,605,905 | 1,599,539 | 78,976 | 567,332 | 138,869 | 189,411 | 31,778 | 2,605,905 | 0 |
| 18 | SALES | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 19 | LOSSES | 45,156 | 27,717 | 1,369 | 9,831 | 2,406 | 3,282 | 551 | 45,156 | 0 |
| 20 | INTO | 2,651,061 | 1,627,256 | 80,345 | 577,163 | 141,275 | 192,693 | 32,329 | 2,651,061 | 0 |
| 21 | <u>LEVEL 1</u> | | | | | | | | | |
| 22 | OUT | 2,651,061 | 1,627,256 | 80,345 | 577,163 | 141,275 | 192,693 | 32,329 | 2,651,061 | 0 |

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FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide a description of how coincident and noncoincident demands for the test year were developed. Include an explanation of how the demands at the meter for each class were developed and how they were expanded from the meter level to the generation level. Provide the workpapers for the actual calculations. If a methodology other than the application of ratios of class' coincident and noncoincident load to actual MWH sales is used to derive projected demands, provide justification for the use of the methodology.

Type of Data Shown:

 Projected Test Year Ended 12/31/17 Prior Year Ended 12/31/16 Historical Year Ended 12/31/15

Witness: L. P. Evans, M. T. O'Sheasy

COMPANY: GULF POWER COMPANY

DOCKET NO.: 160186-EI

Line
No.

- 1 The coincident (CPKW) and noncoincident (NCPKW) demands for the test year were developed from balanced historic demands derived from the latest (2015) load research
2 study. The load research year energy and demands were adjusted from actual to reflect known changes in loads and rate migrations for large industrial customers between
3 the load research year and the projected test year. (The term "rate level" used here means total for that rate including all voltage levels of service. The term "voltage level"
4 means the amount occurring at a specific voltage level of service at a specific rate.) The load research year NCPKW demands at distribution voltage levels were developed
5 as a product of the rate level NCPKW and the maximum of the twelve monthly voltage level CPKW to rate level CPKW ratios. This produced the adjusted load research year
6 CPKW and NCPKW by rate and level for all but the OS rates.
- 7 The local hours of darkness profile was compared with the timing of Gulf's system peak demand to determine OS I/II CPKW contribution. Rather than rely on the 2015 load
8 research year alone for calculating OSI/II contribution to system peak demand, Gulf calculated a ten year average OS I/II CPKW contribution by month.
- 9 The OS III rate applies to fixed wattage loads such as traffic signals. These loads are billed monthly as one-twelfth (1/12) of their estimated annual kWh usage. Monthly OS III
10 demands (CPKW and NCPKW) for the load research year were calculated by multiplying monthly OS III energy by twelve to achieve an annualized kWh usage and then
11 dividing by 8760 to achieve an hourly demand.
- 12 The projected test year's monthly CPKW demands were developed for each rate level and each voltage level as a product of the projected month's system kW demand and
13 the ratio of the corresponding historic month's CPKW demand for each rate level or voltage level, as appropriate, to the historic month's system CPKW demand. There were
14 two known forecasted customers that were added into the projected year. These customers' CPKW were developed apart from the ratio process used for all other customers
15 and inserted here. The allocation of demand losses to each meter level that produces coincident demands at the generation level is explained in Mr. O'Sheasy's testimony.
- 16 The projected test year's rate level NCPKW demands were developed as a product of the historic year's rate level NCPKW and the ratio of projected test year annual rate
17 level energy sales to historic year annual rate level energy sales.
- 18 The projected test year's distribution voltage level NCPKW demands were developed as a product of the projected test year's rate level NCPKW and the ratio of the historic
19 year's voltage level NCPKW to historic year's rate level NCPKW.
- 20 TOTALS MAY NOT ADD DUE TO ROUNDING

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide a description of how coincident and noncoincident demands for the test year were developed. Include an explanation of how the demands at the meter for each class were developed and how they were expanded from the meter level to the generation level. Provide the workpapers for the actual calculations. If a methodology other than the application of ratios of class' coincident and noncoincident load to actual MWH sales is used to derive projected demands, provide justification for the use of the methodology.

Type of Data Shown:

Projected Test Year Ended 12/31/17

Prior Year Ended 12/31/16

Historical Year Ended 12/31/15

Witness: L. P. Evans, M. T. O'Sheasy

COMPANY: GULF POWER COMPANY

DOCKET NO.: 160186-EI

KWH LOAD RESEARCH YEAR ADJUSTED TO TEST YEAR

| (1) Line No. | (2) Rate | (3) Level | (4) Jan-15 | (5) Feb-15 | (6) Mar-15 | (7) Apr-15 | (8) May-15 | (9) Jun-15 |
|-----------------|-------------|--------------|---------------|---------------|---------------|---------------|---------------|---------------|
| 1 | RS | G | 417,537,359 | 409,766,438 | 374,695,954 | 329,226,612 | 369,864,898 | 497,020,088 |
| 2 | RSVP | G | 20,254,400 | 19,898,000 | 18,175,063 | 16,286,056 | 18,677,879 | 24,483,728 |
| 3 | RESIDENTIAL | TOTAL | 437,791,759 | 429,664,438 | 392,871,017 | 345,512,668 | 388,542,777 | 521,503,816 |
| 4 | GS | G | 22,290,231 | 22,565,258 | 21,513,194 | 20,134,006 | 22,023,255 | 26,815,888 |
| 5 | | F | 4,842 | 4,462 | 2,786 | 2,635 | 1,877 | 2,929 |
| 6 | GS | TOTAL | 22,295,073 | 22,569,720 | 21,515,980 | 20,136,641 | 22,025,132 | 26,818,817 |
| 7 | GSD/GSDT | G | 189,013,271 | 182,039,687 | 184,554,864 | 198,686,697 | 209,375,312 | 246,724,413 |
| 8 | | F | 840,726 | 794,748 | 876,201 | 876,615 | 976,430 | 1,046,215 |
| 9 | | E | 241,961 | 235,910 | 224,277 | 198,223 | 219,200 | 231,379 |
| 10 | | C2S | 33,221 | 32,114 | 29,716 | 25,163 | 28,646 | 32,488 |
| 11 | GSD/GSDT | TOTAL | 190,129,179 | 183,102,459 | 185,685,058 | 199,786,698 | 210,599,588 | 248,034,495 |
| 12 | LP | G | 20,395,014 | 19,461,788 | 18,913,953 | 20,952,246 | 21,137,947 | 24,303,338 |
| 13 | | F | 4,108,978 | 3,705,428 | 4,255,790 | 4,224,049 | 4,551,825 | 4,641,879 |
| 14 | | E | 0 | 0 | 0 | 0 | 0 | 0 |
| 15 | | C2 | 747,571 | 745,384 | 805,117 | 851,245 | 953,464 | 1,000,024 |
| 16 | LP | TOTAL | 25,251,563 | 23,912,600 | 23,974,860 | 26,027,540 | 26,643,236 | 29,945,241 |
| 17 | LPT | G | 19,186,692 | 19,781,648 | 17,485,978 | 19,173,005 | 16,758,615 | 20,451,003 |
| 18 | | F | 10,223,007 | 9,379,693 | 10,680,860 | 11,172,929 | 12,325,411 | 12,960,931 |
| 19 | | ES | 1,808,444 | 1,685,775 | 1,824,392 | 1,899,155 | 1,992,917 | 2,170,463 |
| 20 | | E | 0 | 0 | 0 | 0 | 0 | 0 |
| 21 | | C2S | 9,232,337 | 8,770,449 | 10,430,088 | 10,667,264 | 12,366,567 | 13,188,418 |
| 22 | | C2 | 0 | 0 | 0 | 0 | 0 | 0 |
| 23 | | B2S | 0 | 0 | 0 | 0 | 0 | 0 |
| 24 | LPT | TOTAL | 40,450,480 | 39,617,565 | 40,421,318 | 42,912,353 | 43,443,510 | 48,770,815 |
| 25 | LP/LPT | TOTAL | 65,702,043 | 63,530,165 | 64,396,178 | 68,939,893 | 70,086,746 | 78,716,056 |

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FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide a description of how coincident and noncoincident demands for the test year were developed. Include an explanation of how the demands at the meter for each class were developed and how they were expanded from the meter level to the generation level. Provide the workpapers for the actual calculations. If a methodology other than the application of ratios of class' coincident and noncoincident load to actual MWH sales is used to derive projected demands, provide justification for the use of the methodology.

Type of Data Shown:

Projected Test Year Ended 12/31/17

Prior Year Ended 12/31/16

Historical Year Ended 12/31/15

Witness: L. P. Evans, M. T. O'Sheasy

COMPANY: GULF POWER COMPANY

DOCKET NO.: 160186-EI

KWH LOAD RESEARCH YEAR ADJUSTED TO TEST YEAR

| (1) Line No. | (2) Rate | (3) Level | (4) Jul-15 | (5) Aug-15 | (6) Sep-15 | (7) Oct-15 | (8) Nov-15 | (9) Dec-15 | (10) Annual kWh |
|-----------------|-------------|--------------|---------------|---------------|---------------|---------------|---------------|---------------|--------------------|
| 1 | RS | G | 579,201,460 | 595,858,569 | 516,574,730 | 377,443,856 | 318,499,789 | 320,342,367 | 5,106,032,120 |
| 2 | RSVP | G | 28,410,035 | 29,947,854 | 26,788,722 | 19,971,687 | 17,430,722 | 17,155,065 | 257,479,211 |
| 3 | RESIDENTIAL | TOTAL | 607,611,495 | 625,806,423 | 543,363,452 | 397,415,543 | 335,930,511 | 337,497,432 | 5,363,511,331 |
| 4 | GS | G | 30,094,471 | 31,304,287 | 28,781,099 | 23,135,903 | 21,162,679 | 20,342,834 | 290,163,105 |
| 5 | | F | 3,373 | 3,077 | 2,551 | 2,064 | 1,522 | 1,825 | 33,943 |
| 6 | GS | TOTAL | 30,097,844 | 31,307,364 | 28,783,650 | 23,137,967 | 21,164,201 | 20,344,659 | 290,197,048 |
| 7 | GSD/GSDT | G | 266,591,163 | 274,964,193 | 256,659,893 | 213,573,230 | 194,867,426 | 184,563,867 | 2,601,614,016 |
| 8 | | F | 1,150,563 | 1,175,526 | 1,069,068 | 1,030,938 | 908,753 | 908,969 | 11,654,752 |
| 9 | | E | 242,097 | 230,919 | 200,925 | 184,669 | 173,568 | 190,644 | 2,573,772 |
| 10 | | C2S | 36,424 | 34,039 | 25,750 | 24,490 | 21,559 | 24,841 | 348,451 |
| 11 | GSD/GSDT | TOTAL | 268,020,247 | 276,404,677 | 257,955,636 | 214,813,327 | 195,971,306 | 185,688,321 | 2,616,190,991 |
| 12 | LP | G | 25,697,501 | 26,377,593 | 25,471,495 | 22,186,361 | 19,698,507 | 19,474,641 | 264,070,384 |
| 13 | | F | 4,894,555 | 4,879,265 | 4,538,491 | 4,454,200 | 4,138,952 | 4,102,997 | 52,496,409 |
| 14 | | E | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 15 | | C2 | 1,098,440 | 1,132,636 | 1,008,891 | 921,931 | 732,807 | 628,926 | 10,626,436 |
| 16 | LP | TOTAL | 31,690,496 | 32,389,494 | 31,018,877 | 27,562,492 | 24,570,266 | 24,206,564 | 327,193,229 |
| 17 | LPT | G | 22,487,603 | 24,891,578 | 23,925,792 | 18,583,855 | 22,440,116 | 18,949,519 | 244,115,404 |
| 18 | | F | 13,934,354 | 13,633,303 | 12,197,213 | 11,713,415 | 10,499,225 | 10,703,640 | 139,423,981 |
| 19 | | ES | 2,366,111 | 2,303,445 | 2,044,994 | 1,841,485 | 1,703,593 | 1,758,515 | 23,399,289 |
| 20 | | E | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 21 | | C2S | 14,352,298 | 14,093,357 | 12,185,748 | 11,886,434 | 10,112,241 | 9,977,706 | 137,262,907 |
| 22 | | C2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 23 | | B2S | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 24 | LPT | TOTAL | 53,140,366 | 54,921,683 | 50,353,747 | 44,025,189 | 44,755,175 | 41,389,380 | 544,201,581 |
| 25 | LP/LPT | TOTAL | 84,830,862 | 87,311,177 | 81,372,624 | 71,587,681 | 69,325,441 | 65,595,944 | 871,394,810 |

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide a description of how coincident and noncoincident demands for the test year were developed. Include an explanation of how the demands at the meter for each class were developed and how they were expanded from the meter level to the generation level. Provide the workpapers for the actual calculations. If a methodology other than the application of ratios of class' coincident and noncoincident load to actual MWH sales is used to derive projected demands, provide justification for the use of the methodology.

Type of Data Shown:

Projected Test Year Ended 12/31/17

Prior Year Ended 12/31/16

Historical Year Ended 12/31/15

Witness: L. P. Evans, M. T. O'Sheasy

COMPANY: GULF POWER COMPANY

DOCKET NO.: 160186-EI

KWH LOAD RESEARCH YEAR ADJUSTED TO TEST YEAR

| (1) Line No. | (2) Rate | (3) Level | (4) Jan-15 | (5) Feb-15 | (6) Mar-15 | (7) Apr-15 | (8) May-15 | (9) Jun-15 |
|-----------------|--|--------------|---------------|---------------|---------------|---------------|---------------|---------------|
| 1 | RTP | G | 21,606,901 | 19,715,359 | 22,588,656 | 23,773,033 | 26,118,399 | 28,404,664 |
| 2 | | F | 44,230,395 | 42,966,047 | 46,008,068 | 53,197,905 | 55,566,027 | 56,592,289 |
| 3 | | E | 9,243,107 | 8,414,694 | 9,400,177 | 9,931,017 | 10,492,114 | 11,762,735 |
| 4 | | C2S | 12,258,018 | 11,310,673 | 13,040,811 | 13,483,784 | 14,256,583 | 15,298,855 |
| 5 | | C2 | 16,208,969 | 17,508,478 | 17,041,532 | 19,037,711 | 20,211,109 | 19,007,952 |
| 6 | | B2 | 17,508,690 | 17,051,706 | 18,566,805 | 17,949,500 | 21,505,674 | 21,836,054 |
| 7 | RTP | TOTAL | 121,056,080 | 116,966,957 | 126,646,049 | 137,372,950 | 148,149,906 | 152,902,549 |
| 8 | SBS | F | 0 | 0 | 0 | 637,010 | 0 | 0 |
| 9 | | C2S | 0 | 0 | 0 | 0 | 0 | 0 |
| 10 | | C2 | 377,850 | 33,100 | 0 | 2,088 | 100,072 | 5,329 |
| 11 | | B2S | 211,250 | 117,900 | 191,860 | 238,780 | 274,970 | 247,560 |
| 12 | SBS | TOTAL | 589,100 | 151,000 | 191,860 | 877,878 | 375,042 | 252,889 |
| 13 | CSA | F | 4,055,652 | 3,867,651 | 3,959,984 | 3,914,482 | 4,155,856 | 4,048,007 |
| 14 | | C2S | 6,451,425 | 3,517,939 | 5,165,530 | 3,773,398 | 3,763,933 | 7,216,900 |
| 15 | CSA | TOTAL | 10,507,077 | 7,385,590 | 9,125,514 | 7,687,880 | 7,919,789 | 11,264,907 |
| 16 | MAJOR ACCTS' | TOTAL | 132,152,257 | 124,503,547 | 135,963,423 | 145,938,708 | 156,444,737 | 164,420,345 |
| 17 | OS I&II | | 9,176,644 | 9,172,378 | 9,170,030 | 9,171,284 | 9,149,817 | 9,166,703 |
| 18 | OS III | | 3,884,318 | 3,871,745 | 3,859,335 | 3,856,457 | 3,843,700 | 3,844,812 |
| 19 | OS | TOTAL | 13,060,962 | 13,044,123 | 13,029,365 | 13,027,741 | 12,993,517 | 13,011,515 |
| 20 | TOTAL RETAIL SALES | | 861,131,273 | 836,414,452 | 813,461,021 | 793,342,349 | 860,692,497 | 1,052,505,044 |
| 21 | RE | C2S | 27,519,518 | 25,318,858 | 21,757,928 | 22,465,423 | 26,605,236 | 29,770,105 |
| 22 | TOTAL SALES | | 888,650,791 | 861,733,310 | 835,218,949 | 815,807,772 | 887,297,733 | 1,082,275,149 |
| 23 | COMPANY USE | | | | | | | |
| 24 | LOSSES | | 41,344,812 | 41,011,303 | 31,419,542 | 36,066,461 | 51,869,107 | 67,300,759 |
| 25 | SUPPLY | | 929,995,603 | 902,744,613 | 866,638,491 | 851,874,233 | 939,166,840 | 1,149,575,908 |
| 26 | Major Accounts is the combination of Rates RTP, SBS and CSA. | | | | | | | |

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FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide a description of how coincident and noncoincident demands for the test year were developed. Include an explanation of how the demands at the meter for each class were developed and how they were expanded from the meter level to the generation level. Provide the workpapers for the actual calculations. If a methodology other than the application of ratios of class' coincident and noncoincident load to actual MWH sales is used to derive projected demands, provide justification for the use of the methodology.

Type of Data Shown:

Projected Test Year Ended 12/31/17

Prior Year Ended 12/31/16

Historical Year Ended 12/31/15

Witness: L. P. Evans, M. T. O'Sheasy

COMPANY: GULF POWER COMPANY

DOCKET NO.: 160186-EI

KWH LOAD RESEARCH YEAR ADJUSTED TO TEST YEAR

| (1) Line No. | (2) Rate | (3) Level | (4) Jul-15 | (5) Aug-15 | (6) Sep-15 | (7) Oct-15 | (8) Nov-15 | (9) Dec-15 | (10) Annual kWh |
|-----------------|--|--------------|---------------|---------------|---------------|---------------|---------------|---------------|--------------------|
| 1 | RTP | G | 30,457,230 | 29,629,965 | 26,853,764 | 24,752,359 | 20,109,822 | 23,073,709 | 297,083,861 |
| 2 | | F | 59,959,378 | 63,154,497 | 57,825,159 | 53,878,299 | 54,051,303 | 45,596,670 | 633,026,037 |
| 3 | | E | 12,100,157 | 12,215,591 | 11,088,739 | 9,816,959 | 9,462,203 | 9,428,557 | 123,356,050 |
| 4 | | C2S | 16,279,844 | 15,938,392 | 14,400,142 | 13,735,569 | 12,697,728 | 12,607,900 | 165,308,299 |
| 5 | | C2 | 21,195,578 | 21,122,708 | 19,789,959 | 16,749,815 | 16,522,360 | 10,852,922 | 215,249,093 |
| 6 | | B2 | 23,564,723 | 23,999,561 | 22,280,469 | 19,823,365 | 18,348,426 | 17,238,926 | 239,673,899 |
| 7 | RTP | TOTAL | 163,556,910 | 166,060,714 | 152,238,232 | 138,756,366 | 131,191,842 | 118,798,684 | 1,673,697,239 |
| 8 | SBS | F | 1,474,236 | 0 | 0 | 0 | 0 | 0 | 2,111,246 |
| 9 | | C2S | 0 | 0 | 0 | 0 | 0 | 0 | - |
| 10 | | C2 | 8,538 | 1,479 | 32,547 | 2,342 | 0 | 343 | 563,688 |
| 11 | | B2S | 307,630 | 321,390 | 280,460 | 262,740 | 102,200 | 204,240 | 2,760,980 |
| 12 | SBS | TOTAL | 1,790,404 | 322,869 | 313,007 | 265,082 | 102,200 | 204,583 | 5,435,914 |
| 13 | CSA | F | 5,204,946 | 5,096,819 | 4,341,680 | 3,712,046 | 3,595,989 | 3,727,146 | 49,680,258 |
| 14 | | C2S | 9,767,108 | 9,521,278 | 5,654,389 | 8,793,598 | 5,638,638 | 8,649,451 | 77,913,587 |
| 15 | CSA | TOTAL | 14,972,054 | 14,618,097 | 9,996,069 | 12,505,644 | 9,234,627 | 12,376,597 | 127,593,845 |
| 16 | MAJOR ACCTS' | TOTAL | 180,319,368 | 181,001,680 | 162,547,308 | 151,527,092 | 140,528,669 | 131,379,864 | 1,806,726,998 |
| 17 | OS I&II | | 9,150,856 | 9,169,767 | 9,167,759 | 9,160,829 | 9,154,152 | 9,168,679 | 109,978,898 |
| 18 | OS III | | 3,849,450 | 3,848,659 | 3,853,302 | 3,856,276 | 3,860,041 | 3,865,584 | 46,293,679 |
| 19 | OS | TOTAL | 13,000,306 | 13,018,426 | 13,021,061 | 13,017,105 | 13,014,193 | 13,034,263 | 156,272,577 |
| 20 | TOTAL RETAIL SALES | | 1,183,880,122 | 1,214,849,747 | 1,087,043,731 | 871,498,715 | 775,934,321 | 753,540,483 | 11,104,293,755 |
| 21 | RE | C2S | 33,084,608 | 32,164,697 | 27,125,234 | 23,046,822 | 22,292,503 | 23,396,033 | 314,546,965 |
| 22 | TOTAL SALES | | 1,216,964,730 | 1,247,014,444 | 1,114,168,965 | 894,545,537 | 798,226,824 | 776,936,516 | 11,418,840,720 |
| 23 | COMPANY USE | | | | | | | | |
| 24 | LOSSES | | 81,466,794 | 74,466,952 | 55,527,455 | 36,789,652 | 31,607,762 | 31,086,611 | 579,957,210 |
| 25 | SUPPLY | | 1,298,431,524 | 1,321,481,396 | 1,169,696,420 | 931,335,189 | 829,834,586 | 808,023,127 | 11,998,797,930 |
| 26 | Major Accounts is the combination of Rates RTP, SBS and CSA. | | | | | | | | |

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FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide a description of how coincident and noncoincident demands for the test year were developed. Include an explanation of how the demands at the meter for each class were developed and how they were expanded from the meter level to the generation level. Provide the workpapers for the actual calculations. If a methodology other than the application of ratios of class' coincident and noncoincident load to actual MWH sales is used to derive projected demands, provide justification for the use of the methodology.

Type of Data Shown:

Projected Test Year Ended 12/31/17

Prior Year Ended 12/31/16

Historical Year Ended 12/31/15

Witness: L. P. Evans, M. T. O'Sheasy

COMPANY: GULF POWER COMPANY

DOCKET NO.: 160186-EI

KW LOAD RESEARCH YEAR ADJUSTED TO TEST YEAR

| (1) Line No. | (2) Rate | (3) Level | (4) Jan-15 | (5) Feb-15 | (6) Mar-15 | (7) Apr-15 | (8) May-15 | (9) Jun-15 |
|-----------------|-------------|--------------|---------------|---------------|---------------|---------------|---------------|---------------|
| 1 | RS | G | 1,423,311 | 1,223,500 | 1,035,232 | 854,533 | 932,847 | 1,117,378 |
| 2 | RSVP | G | 61,735 | 51,937 | 44,332 | 42,593 | 40,581 | 48,419 |
| 3 | RESIDENTIAL | TOTAL | 1,485,046 | 1,275,437 | 1,079,563 | 897,126 | 973,428 | 1,165,797 |
| 4 | GS | G | 49,297 | 53,834 | 45,433 | 32,709 | 57,433 | 65,831 |
| 5 | | F | 22 | 14 | 21 | 1 | 5 | 10 |
| 6 | GS | TOTAL | 49,319 | 53,847 | 45,454 | 32,710 | 57,439 | 65,841 |
| 7 | GSD/GSDT | G | 360,114 | 319,690 | 294,436 | 328,977 | 448,576 | 503,921 |
| 8 | | F | 1,653 | 1,621 | 1,559 | 1,074 | 1,740 | 1,977 |
| 9 | | E | 477 | 429 | 362 | 233 | 273 | 357 |
| 10 | | C2S | 81 | 90 | 70 | 61 | 58 | 67 |
| 11 | GSD/GSDT | TOTAL | 362,326 | 321,830 | 296,427 | 330,345 | 450,647 | 506,322 |
| 12 | LP | G | 33,874 | 30,682 | 31,333 | 30,610 | 43,862 | 45,864 |
| 13 | | F | 6,973 | 6,035 | 6,306 | 6,033 | 7,420 | 8,006 |
| 14 | | E | 0 | 0 | 0 | 0 | 0 | 0 |
| 15 | | C2 | 1,122 | 1,004 | 1,223 | 919 | 2,011 | 2,443 |
| 16 | LP | TOTAL | 41,970 | 37,721 | 38,861 | 37,562 | 53,293 | 56,313 |
| 17 | LPT | G | 25,657 | 26,061 | 27,092 | 33,317 | 35,420 | 35,919 |
| 18 | | F | 15,983 | 15,648 | 15,737 | 16,582 | 19,785 | 21,137 |
| 19 | | ES | 3,649 | 3,488 | 3,268 | 2,283 | 3,456 | 3,969 |
| 20 | | E | 0 | 0 | 0 | 0 | 0 | 0 |
| 21 | | C2S | 15,725 | 15,483 | 15,040 | 16,781 | 20,265 | 23,301 |
| 22 | | C2 | 0 | 0 | 0 | 0 | 0 | 0 |
| 23 | | B2S | 0 | 0 | 0 | 0 | 0 | 0 |
| 24 | LPT | TOTAL | 61,014 | 60,680 | 61,138 | 68,963 | 78,926 | 84,326 |
| 25 | LP/LPT | TOTAL | 102,983 | 98,401 | 99,999 | 106,525 | 132,220 | 140,639 |

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FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide a description of how coincident and noncoincident demands for the test year were developed. Include an explanation of how the demands at the meter for each class were developed and how they were expanded from the meter level to the generation level. Provide the workpapers for the actual calculations. If a methodology other than the application of ratios of class' coincident and noncoincident load to actual MWH sales is used to derive projected demands, provide justification for the use of the methodology.

Type of Data Shown:

Projected Test Year Ended 12/31/17

Prior Year Ended 12/31/16

Historical Year Ended 12/31/15

Witness: L. P. Evans, M. T. O'Sheasy

COMPANY: GULF POWER COMPANY

DOCKET NO.: 160186-EI

KW LOAD RESEARCH YEAR ADJUSTED TO TEST YEAR

| (1) Line No. | (2) Rate | (3) Level | (4) Jul-15 | (5) Aug-15 | (6) Sep-15 | (7) Oct-15 | (8) Nov-15 | (9) Dec-15 | (10) 12 CPKW | (11) MAX NCPKW |
|-----------------|-------------|--------------|---------------|---------------|---------------|---------------|---------------|---------------|-----------------|-------------------|
| 1 | RS | G | 1,152,765 | 1,147,144 | 1,031,292 | 825,060 | 748,256 | 681,983 | 1,014,442 | 1,431,968 |
| 2 | RSVP | G | 52,388 | 50,300 | 48,537 | 34,833 | 34,325 | 37,236 | 45,601 | 77,268 |
| 3 | RESIDENTIAL | TOTAL | 1,205,154 | 1,197,444 | 1,079,829 | 859,893 | 782,582 | 719,219 | 1,060,043 | 1,492,424 |
| 4 | GS | G | 67,389 | 65,627 | 65,218 | 47,209 | 45,525 | 32,575 | 52,340 | 73,622 |
| 5 | | F | 9 | 10 | 8 | 10 | 6 | 3 | 10 | 34 |
| 6 | GS | TOTAL | 67,398 | 65,637 | 65,226 | 47,219 | 45,531 | 32,578 | 52,350 | 73,625 |
| 7 | GSD/GSDT | G | 509,478 | 488,195 | 480,791 | 403,744 | 407,633 | 307,644 | 404,433 | 523,160 |
| 8 | | F | 2,127 | 2,118 | 1,894 | 1,615 | 1,756 | 1,462 | 1,716 | 2,764 |
| 9 | | E | 299 | 579 | 468 | 498 | 497 | 221 | 391 | |
| 10 | | C2S | 69 | 52 | 76 | 41 | 55 | 60 | 65 | |
| 11 | GSD/GSDT | TOTAL | 511,972 | 490,944 | 483,230 | 405,897 | 409,941 | 309,388 | 406,606 | 525,336 |
| 12 | LP | G | 47,393 | 46,033 | 43,893 | 40,786 | 42,965 | 26,498 | 38,649 | 48,930 |
| 13 | | F | 7,824 | 7,429 | 7,799 | 7,134 | 7,482 | 5,450 | 6,991 | 9,845 |
| 14 | | E | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 15 | | C2 | 2,507 | 2,282 | 2,438 | 2,003 | 2,095 | 1,384 | 1,786 | |
| 16 | LP | TOTAL | 57,725 | 55,745 | 54,130 | 49,923 | 52,542 | 33,332 | 47,426 | 59,252 |
| 17 | LPT | G | 36,837 | 36,056 | 35,078 | 33,529 | 33,398 | 25,819 | 32,015 | 42,469 |
| 18 | | F | 22,209 | 20,956 | 20,176 | 18,519 | 19,599 | 14,108 | 18,370 | 23,028 |
| 19 | | ES | 4,183 | 3,613 | 3,852 | 3,199 | 3,595 | 2,474 | 3,419 | |
| 20 | | E | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 21 | | C2S | 23,386 | 22,210 | 22,131 | 19,656 | 19,711 | 13,504 | 18,933 | |
| 22 | | C2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 23 | | B2S | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 24 | LPT | TOTAL | 86,614 | 82,835 | 81,237 | 74,903 | 76,303 | 55,904 | 72,737 | 87,907 |
| 25 | LP/LPT | TOTAL | 144,339 | 138,580 | 135,367 | 124,826 | 128,845 | 89,236 | 120,163 | 147,159 |

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FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide a description of how coincident and noncoincident demands for the test year were developed. Include an explanation of how the demands at the meter for each class were developed and how they were expanded from the meter level to the generation level. Provide the workpapers for the actual calculations. If a methodology other than the application of ratios of class' coincident and noncoincident load to actual MWH sales is used to derive projected demands, provide justification for the use of the methodology.

Type of Data Shown:

Projected Test Year Ended 12/31/17

Prior Year Ended 12/31/16

Historical Year Ended 12/31/15

Witness: L. P. Evans, M. T. O'Sheasy

COMPANY: GULF POWER COMPANY

DOCKET NO.: 160186-EI

KW LOAD RESEARCH YEAR ADJUSTED TO TEST YEAR

| (1) Line No. | (2) Rate | (3) Level | (4) Jan-15 | (5) Feb-15 | (6) Mar-15 | (7) Apr-15 | (8) May-15 | (9) Jun-15 |
|-----------------|--|--------------|---------------|---------------|---------------|---------------|---------------|---------------|
| 1 | RTP | G | 39,211 | 37,133 | 33,447 | 38,566 | 43,598 | 49,230 |
| 2 | | F | 71,203 | 90,628 | 67,871 | 68,953 | 108,822 | 98,526 |
| 3 | | E | 15,443 | 14,054 | 13,734 | 13,829 | 16,967 | 21,471 |
| 4 | | C2S | 13,348 | 13,259 | 19,196 | 10,938 | 14,001 | 15,462 |
| 5 | | C2 | 23,625 | 31,012 | 33,318 | 30,593 | 31,710 | 29,638 |
| 6 | | B2 | 29,226 | 28,925 | 30,271 | 27,817 | 39,900 | 37,398 |
| 7 | RTP | TOTAL | 192,055 | 215,012 | 197,838 | 190,697 | 254,999 | 251,725 |
| 8 | SBS | F | 0 | 0 | 0 | 0 | 0 | 0 |
| 9 | | C2S | 0 | 0 | 0 | 0 | 0 | 0 |
| 10 | | C2 | 563 | 0 | 0 | 0 | 0 | 0 |
| 11 | | B2S | 0 | 0 | 0 | 440 | 0 | 0 |
| 12 | SBS | TOTAL | 563 | 0 | 0 | 440 | 0 | 0 |
| 13 | CSA | F | 5,478 | 6,018 | 5,016 | 5,680 | 5,710 | 5,730 |
| 14 | | C2S | 6,073 | 2,381 | 5,279 | 15,044 | 2,684 | 4,334 |
| 15 | CSA | TOTAL | 11,551 | 8,399 | 10,295 | 20,724 | 8,394 | 10,064 |
| 16 | MAJOR ACCTS' TOTAL | | 204,169 | 223,411 | 208,133 | 211,861 | 263,392 | 261,789 |
| 17 | OS I&II | | 0 | 10,624 | 0 | 0 | 0 | 0 |
| 18 | OS III | | 5,321 | 5,304 | 5,287 | 5,283 | 5,265 | 5,267 |
| 19 | OS | TOTAL | 5,321 | 15,928 | 5,287 | 5,283 | 5,265 | 5,267 |
| 20 | TOTAL RETAIL SALES | | 2,209,165 | 1,988,854 | 1,734,863 | 1,583,850 | 1,882,390 | 2,145,656 |
| 21 | RE | C2S | 74,944 | 69,841 | 50,584 | 41,571 | 55,288 | 66,408 |
| 22 | TOTAL SALES | | 2,284,109 | 2,058,695 | 1,785,447 | 1,625,421 | 1,937,678 | 2,212,064 |
| 23 | COMPANY USE | | | | | | | |
| 24 | LOSSES | | 203,889 | 162,470 | 119,526 | 97,828 | 142,528 | 190,088 |
| 25 | SUPPLY | | 2,487,998 | 2,221,165 | 1,904,974 | 1,723,249 | 2,080,206 | 2,402,152 |
| 26 | Major Accounts is the combination of Rates RTP, SBS and CSA. | | | | | | | |

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FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide a description of how coincident and noncoincident demands for the test year were developed. Include an explanation of how the demands at the meter for each class were developed and how they were expanded from the meter level to the generation level. Provide the workpapers for the actual calculations. If a methodology other than the application of ratios of class' coincident and noncoincident load to actual MWH sales is used to derive projected demands, provide justification for the use of the methodology.

Type of Data Shown:

Projected Test Year Ended 12/31/17

Prior Year Ended 12/31/16

Historical Year Ended 12/31/15

Witness: L. P. Evans, M. T. O'Sheasy

COMPANY: GULF POWER COMPANY

DOCKET NO.: 160186-EI

KW LOAD RESEARCH YEAR ADJUSTED TO TEST YEAR

| (1) Line No. | (2) Rate | (3) Level | (4) Jul-15 | (5) Aug-15 | (6) Sep-15 | (7) Oct-15 | (8) Nov-15 | (9) Dec-15 | (10) 12 CPKW | (11) MAX NCPKW |
|-----------------|--|--------------|---------------|---------------|---------------|---------------|---------------|---------------|-----------------|-------------------|
| 1 | RTP | G | 50,337 | 49,053 | 47,156 | 42,490 | 43,534 | 33,187 | 42,245 | 61,192 |
| 2 | | F | 98,749 | 73,877 | 109,139 | 101,029 | 107,576 | 64,356 | 88,394 | 116,402 |
| 3 | | E | 20,099 | 20,507 | 19,443 | 16,618 | 17,354 | 12,069 | 16,799 | |
| 4 | | C2S | 17,324 | 15,803 | 16,320 | 12,728 | 13,915 | 12,815 | 14,592 | |
| 5 | | C2 | 30,118 | 13,239 | 27,732 | 28,768 | 30,792 | 14,506 | 27,088 | |
| 6 | | B2 | 40,851 | 42,166 | 39,771 | 34,402 | 34,286 | 25,060 | 34,173 | |
| 7 | RTP | TOTAL | 257,477 | 214,645 | 259,560 | 236,034 | 247,456 | 161,993 | 223,291 | 267,760 |
| 8 | SBS | F | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9 | | C2S | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10 | | C2 | 0 | 0 | 450 | 0 | 0 | 0 | 84 | |
| 11 | | B2S | 0 | 0 | 0 | 0 | 0 | 230 | 56 | |
| 12 | SBS | TOTAL | 0 | 0 | 450 | 0 | 0 | 230 | 140 | 65,183 |
| 13 | CSA | F | 14,306 | 12,968 | 13,907 | 4,589 | 5,289 | 4,859 | 7,462 | 15,131 |
| 14 | | C2S | 10,004 | 29,371 | 8,959 | 25,477 | 5,758 | 12,839 | 10,684 | 36,830 |
| 15 | CSA | TOTAL | 24,310 | 42,338 | 22,865 | 30,066 | 11,047 | 17,698 | 18,146 | 51,961 |
| 16 | MAJOR ACCTS' TOTAL | | 281,787 | 256,983 | 282,876 | 266,100 | 258,503 | 179,921 | 241,577 | 384,904 |
| 17 | OS I&II | | 0 | 0 | 0 | 0 | 0 | 25,486 | 3,009 | 25,508 |
| 18 | OS III | | 5,273 | 5,272 | 5,278 | 5,283 | 5,288 | 5,295 | 5,285 | 5,321 |
| 19 | OS | TOTAL | 5,273 | 5,272 | 5,278 | 5,283 | 5,288 | 30,781 | 8,294 | 30,829 |
| 20 | TOTAL RETAIL SALES | | 2,215,924 | 2,154,860 | 2,051,806 | 1,709,219 | 1,630,689 | 1,361,123 | 1,889,033 | 2,654,277 |
| 21 | RE | C2S | 68,122 | 64,570 | 63,888 | 47,824 | 47,316 | 42,199 | 57,713 | 74,944 |
| 22 | TOTAL SALES | | 2,284,046 | 2,219,430 | 2,115,694 | 1,757,043 | 1,678,005 | 1,403,322 | 1,946,746 | 2,729,221 |
| 23 | COMPANY USE | | | | | | | | | |
| 24 | LOSSES | | 203,877 | 191,444 | 172,478 | 115,489 | 104,694 | 71,282 | 147,966 | |
| 25 | SUPPLY | | 2,487,922 | 2,410,874 | 2,288,172 | 1,872,532 | 1,782,699 | 1,474,605 | 2,094,712 | |
| 26 | Major Accounts is the combination of Rates RTP, SBS and CSA. | | | | | | | | | |

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FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide a description of how coincident and noncoincident demands for the test year were developed. Include an explanation of how the demands at the meter for each class were developed and how they were expanded from the meter level to the generation level. Provide the workpapers for the actual calculations. If a methodology other than the application of ratios of class' coincident and noncoincident load to actual MWH sales is used to derive projected demands, provide justification for the use of the methodology.

Type of Data Shown:

Projected Test Year Ended 12/31/17

Prior Year Ended 12/31/16

Historical Year Ended 12/31/15

Witness: L. P. Evans, M. T. O'Sheasy

COMPANY: GULF POWER COMPANY

DOCKET NO.: 160186-EI

| KWH - TEST YEAR | | | | | | | | |
|-----------------|-------------|--------------|---------------|---------------|---------------|---------------|---------------|---------------|
| (1) Line No. | (2) Rate | (3) Level | (4) Jan-17 | (5) Feb-17 | (6) Mar-17 | (7) Apr-17 | (8) May-17 | (9) Jun-17 |
| 1 | RS | G | 422,701,116 | 340,925,906 | 316,487,101 | 299,813,286 | 432,603,182 | 532,898,072 |
| 2 | RSVP | G | 25,785,088 | 20,904,457 | 19,507,917 | 18,590,245 | 26,999,225 | 33,447,751 |
| 3 | RESIDENTIAL | TOTAL | 448,486,204 | 361,830,363 | 335,995,018 | 318,403,531 | 459,602,407 | 566,345,823 |
| 4 | GS | G | 23,374,869 | 20,022,690 | 19,877,587 | 19,614,291 | 25,930,730 | 29,305,447 |
| 5 | | F | 5,078 | 3,959 | 2,574 | 2,567 | 2,210 | 3,201 |
| 6 | GS | TOTAL | 23,379,947 | 20,026,649 | 19,880,161 | 19,616,858 | 25,932,940 | 29,308,648 |
| 7 | GSD/GSDT | G | 188,908,490 | 171,966,939 | 189,129,317 | 194,268,169 | 242,961,179 | 258,234,255 |
| 8 | | F | 840,260 | 750,772 | 897,919 | 857,120 | 1,133,059 | 1,095,022 |
| 9 | | E | 241,827 | 222,856 | 229,836 | 193,815 | 254,362 | 242,173 |
| 10 | | C2S | 33,203 | 30,337 | 30,453 | 24,603 | 33,241 | 34,004 |
| 11 | GSD/GSDT | TOTAL | 190,023,779 | 172,970,905 | 190,287,524 | 195,343,707 | 244,381,841 | 259,605,453 |
| 12 | LP | G | 20,307,877 | 18,714,246 | 20,770,178 | 21,517,391 | 25,366,859 | 26,483,934 |
| 13 | | F | 4,091,423 | 3,563,100 | 4,673,455 | 4,337,984 | 5,462,475 | 5,058,368 |
| 14 | | C2 | 744,377 | 716,753 | 884,132 | 874,206 | 1,144,216 | 1,089,750 |
| 15 | LP | TOTAL | 25,143,677 | 22,994,099 | 26,327,765 | 26,729,581 | 31,973,550 | 32,632,052 |
| 16 | LPT | G | 18,330,937 | 18,586,823 | 18,106,304 | 19,310,293 | 18,967,888 | 21,153,196 |
| 17 | | F | 9,767,046 | 8,813,153 | 11,059,770 | 11,252,933 | 13,950,259 | 13,405,949 |
| 18 | | ES | 1,727,785 | 1,583,953 | 1,889,113 | 1,912,754 | 2,255,641 | 2,244,987 |
| 19 | | C2S | 8,820,561 | 8,240,708 | 10,800,102 | 10,743,647 | 13,996,840 | 13,641,247 |
| 20 | LPT | TOTAL | 38,646,329 | 37,224,637 | 41,855,290 | 43,219,627 | 49,170,629 | 50,445,379 |
| 21 | LP/LPT | TOTAL | 63,790,006 | 60,218,736 | 68,183,055 | 69,949,208 | 81,144,179 | 83,077,431 |

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FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide a description of how coincident and noncoincident demands for the test year were developed. Include an explanation of how the demands at the meter for each class were developed and how they were expanded from the meter level to the generation level. Provide the workpapers for the actual calculations. If a methodology other than the application of ratios of class' coincident and noncoincident load to actual MWH sales is used to derive projected demands, provide justification for the use of the methodology.

Type of Data Shown:

Projected Test Year Ended 12/31/17

Prior Year Ended 12/31/16

Historical Year Ended 12/31/15

Witness: L. P. Evans, M. T. O'Sheasy

COMPANY: GULF POWER COMPANY

DOCKET NO.: 160186-EI

| KWH - TEST YEAR | | | | | | | | | |
|-----------------|-------------|--------------|---------------|---------------|---------------|---------------|---------------|---------------|--------------------|
| (1) Line No. | (2) Rate | (3) Level | (4) Jul-17 | (5) Aug-17 | (6) Sep-17 | (7) Oct-17 | (8) Nov-17 | (9) Dec-17 | (10) Annual kWh |
| 1 | RS | G | 587,397,007 | 561,730,028 | 482,420,933 | 351,353,250 | 299,266,477 | 392,734,514 | 5,020,330,872 |
| 2 | RSVP | G | 37,088,784 | 35,689,366 | 30,869,525 | 22,631,169 | 19,401,511 | 25,645,635 | 316,560,673 |
| 3 | RESIDENTIAL | TOTAL | 624,485,791 | 597,419,394 | 513,290,458 | 373,984,419 | 318,667,988 | 418,380,149 | 5,336,891,545 |
| 4 | GS | G | 31,772,398 | 30,904,879 | 27,997,840 | 22,802,913 | 18,302,119 | 22,199,232 | 292,104,996 |
| 5 | | F | 3,561 | 3,038 | 2,482 | 2,034 | 1,316 | 1,992 | 34,011 |
| 6 | GS | TOTAL | 31,775,959 | 30,907,917 | 28,000,322 | 22,804,947 | 18,303,435 | 22,201,224 | 292,139,007 |
| 7 | GSD/GSDT | G | 278,446,111 | 271,750,168 | 254,307,472 | 221,103,296 | 176,072,890 | 188,121,619 | 2,635,269,904 |
| 8 | | F | 1,201,727 | 1,161,785 | 1,059,269 | 1,067,286 | 821,106 | 926,491 | 11,811,817 |
| 9 | | E | 252,863 | 228,220 | 199,083 | 191,180 | 156,828 | 194,319 | 2,607,362 |
| 10 | | C2S | 38,044 | 33,641 | 25,514 | 25,353 | 19,480 | 25,320 | 353,192 |
| 11 | GSD/GSDT | TOTAL | 279,938,744 | 273,173,814 | 255,591,339 | 222,387,116 | 177,070,303 | 189,267,749 | 2,650,042,274 |
| 12 | LP | G | 27,604,541 | 27,407,146 | 26,403,125 | 23,253,816 | 19,905,349 | 20,808,669 | 278,543,132 |
| 13 | | F | 5,257,785 | 5,069,709 | 4,704,488 | 4,668,505 | 4,182,413 | 4,384,056 | 55,453,761 |
| 14 | | C2 | 1,179,956 | 1,176,844 | 1,045,792 | 966,288 | 740,502 | 672,008 | 11,234,824 |
| 15 | LP | TOTAL | 34,042,283 | 33,653,700 | 32,153,405 | 28,888,609 | 24,828,263 | 25,864,733 | 345,231,717 |
| 16 | LPT | G | 22,612,503 | 24,023,101 | 23,419,247 | 19,345,542 | 19,870,697 | 18,655,047 | 242,381,578 |
| 17 | | F | 14,011,748 | 13,157,631 | 11,938,980 | 12,193,507 | 9,297,052 | 10,537,307 | 139,385,335 |
| 18 | | ES | 2,379,253 | 2,223,077 | 2,001,698 | 1,916,961 | 1,508,530 | 1,731,188 | 23,374,940 |
| 19 | | C2S | 14,432,013 | 13,601,634 | 11,927,757 | 12,373,617 | 8,954,378 | 9,822,654 | 137,355,159 |
| 20 | LPT | TOTAL | 53,435,517 | 53,005,443 | 49,287,682 | 45,829,627 | 39,630,656 | 40,746,196 | 542,497,012 |
| 21 | LP/LPT | TOTAL | 87,477,800 | 86,659,143 | 81,441,087 | 74,718,236 | 64,458,919 | 66,610,929 | 887,728,729 |

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FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: GULF POWER COMPANY

DOCKET NO.: 160186-EI

EXPLANATION: Provide a description of how coincident and noncoincident demands for the test year were developed. Include an explanation of how the demands at the meter for each class were developed and how they were expanded from the meter level to the generation level. Provide the workpapers for the actual calculations. If a methodology other than the application of ratios of class' coincident and noncoincident load to actual MWH sales is used to derive projected demands, provide justification for the use of the methodology.

Type of Data Shown:

Projected Test Year Ended 12/31/17

Prior Year Ended 12/31/16

Historical Year Ended 12/31/15

Witness: L. P. Evans, M. T. O'Sheasy

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| KWH - TEST YEAR | | | | | | | | |
|-----------------|--|--------------|---------------|---------------|---------------|---------------|---------------|---------------|
| (1) Line No. | (2) Rate | (3) Level | (4) Jan-17 | (5) Feb-17 | (6) Mar-17 | (7) Apr-17 | (8) May-17 | (9) Jun-17 |
| 1 | RTP | G | 21,569,895 | 18,754,507 | 21,385,634 | 22,201,526 | 24,508,534 | 26,582,316 |
| 2 | | F | 44,625,643 | 41,298,045 | 44,028,780 | 50,137,278 | 52,612,093 | 53,417,517 |
| 3 | | E | 9,227,277 | 8,004,594 | 8,899,544 | 9,274,531 | 9,845,410 | 11,008,077 |
| 4 | | C2S | 18,677,400 | 14,105,922 | 17,236,712 | 16,116,403 | 16,909,782 | 21,071,220 |
| 5 | | C2 | 16,181,208 | 16,655,181 | 16,133,938 | 17,779,230 | 18,965,353 | 17,788,466 |
| 6 | | B2 | 17,478,703 | 16,220,671 | 17,577,978 | 16,762,955 | 20,180,125 | 20,435,126 |
| 7 | RTP | TOTAL | 127,760,126 | 115,038,921 | 125,262,586 | 132,271,922 | 143,021,296 | 150,302,722 |
| 8 | SBS | F | 0 | 0 | 3,822,000 | 3,822,000 | 0 | 0 |
| 9 | | C2 | 314,692 | 52,865 | 0 | 2,376 | 90,135 | 6,900 |
| 10 | | B2S | 175,940 | 188,300 | 265,634 | 271,697 | 247,666 | 320,539 |
| 11 | SBS | TOTAL | 490,632 | 241,165 | 4,087,634 | 4,096,073 | 337,801 | 327,439 |
| 12 | CSA | F | 4,234,000 | 3,742,000 | 4,042,000 | 3,950,000 | 4,224,000 | 4,243,000 |
| 13 | MAJOR ACCTS' TOTAL | | 132,484,758 | 119,022,086 | 133,392,220 | 140,317,995 | 147,583,097 | 154,873,161 |
| 14 | OS I&II | | 7,850,087 | 8,582,218 | 9,138,248 | 9,007,440 | 9,537,304 | 7,976,618 |
| 15 | OS III | | 3,375,333 | 3,797,206 | 4,186,889 | 3,975,658 | 4,443,832 | 3,530,063 |
| 16 | OS | TOTAL | 11,225,420 | 12,379,424 | 13,325,137 | 12,983,098 | 13,981,136 | 11,506,681 |
| 17 | TOTAL RETAIL SALES | | 869,390,114 | 746,448,163 | 761,063,115 | 756,614,397 | 972,625,600 | 1,104,717,197 |
| 18 | RE | C2S | 28,991,192 | 24,292,120 | 23,790,730 | 23,433,745 | 28,480,735 | 31,732,718 |
| 19 | TOTAL SALES | | 898,381,306 | 770,740,283 | 784,853,845 | 780,048,142 | 1,001,106,335 | 1,136,449,915 |
| 20 | COMPANY USE | | 1,790,755 | 1,842,303 | 1,694,302 | 1,572,251 | 1,612,289 | 1,718,538 |
| 21 | LOSSES | | 47,638,873 | 40,886,599 | 41,625,700 | 41,364,912 | 53,065,837 | 60,234,081 |
| 22 | SUPPLY | | 947,810,934 | 813,469,185 | 828,173,847 | 822,985,305 | 1,055,784,461 | 1,198,402,534 |
| 23 | Major Accounts is the combination of Rates RTP, SBS and CSA. | | | | | | | |

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide a description of how coincident and noncoincident demands for the test year were developed. Include an explanation of how the demands at the meter for each class were developed and how they were expanded from the meter level to the generation level. Provide the workpapers for the actual calculations. If a methodology other than the application of ratios of class' coincident and noncoincident load to actual MWH sales is used to derive projected demands, provide justification for the use of the methodology.

Type of Data Shown:

Projected Test Year Ended 12/31/17

Prior Year Ended 12/31/16

Historical Year Ended 12/31/15

Witness: L. P. Evans, M. T. O'Sheasy

COMPANY: GULF POWER COMPANY

DOCKET NO.: 160186-EI

| KWH - TEST YEAR | | | | | | | | | |
|-----------------|--|--------------|---------------|---------------|---------------|---------------|---------------|---------------|--------------------|
| (1) Line No. | (2) Rate | (3) Level | (4) Jul-17 | (5) Aug-17 | (6) Sep-17 | (7) Oct-17 | (8) Nov-17 | (9) Dec-17 | (10) Annual kWh |
| 1 | RTP | G | 27,688,224 | 27,608,292 | 25,204,804 | 23,115,940 | 17,511,558 | 21,376,695 | 277,507,925 |
| 2 | | F | 55,916,367 | 60,156,314 | 55,694,399 | 50,787,316 | 47,523,672 | 42,717,148 | 598,914,572 |
| 3 | | E | 11,000,076 | 11,382,113 | 10,407,833 | 9,167,944 | 8,239,651 | 8,735,110 | 115,192,159 |
| 4 | | C2S | 23,678,905 | 23,722,539 | 18,823,079 | 21,039,727 | 15,967,239 | 19,693,926 | 227,042,851 |
| 5 | | C2 | 19,268,591 | 19,681,491 | 18,574,753 | 15,642,457 | 14,387,609 | 10,054,717 | 201,112,994 |
| 6 | | B2 | 21,422,346 | 22,362,054 | 20,912,333 | 18,512,810 | 15,977,741 | 15,971,046 | 223,813,887 |
| 7 | RTP | TOTAL | 158,974,509 | 164,912,803 | 149,617,199 | 138,266,194 | 119,607,469 | 118,548,642 | 1,643,584,389 |
| 8 | SBS | F | 0 | 0 | 0 | 0 | 0 | 0 | 7,644,000 |
| 9 | | C2 | 9,311 | 1,279 | 29,701 | 3,422 | 0 | 770 | 511,451 |
| 10 | | B2S | 335,499 | 277,920 | 255,936 | 383,882 | 566,230 | 458,578 | 3,747,821 |
| 11 | SBS | TOTAL | 344,810 | 279,199 | 285,637 | 387,304 | 566,230 | 459,348 | 11,903,272 |
| 12 | CSA | F | 4,393,000 | 4,179,000 | 3,987,000 | 3,978,000 | 3,927,000 | 4,101,000 | 49,000,000 |
| 13 | MAJOR ACCTS' | TOTAL | 163,712,319 | 169,371,002 | 153,889,836 | 142,631,498 | 124,100,699 | 123,108,990 | 1,704,487,661 |
| 14 | OS I&II | | 8,476,166 | 8,545,682 | 8,140,622 | 8,768,524 | 9,443,455 | 8,594,096 | 104,060,460 |
| 15 | OS III | | 3,804,961 | 3,889,733 | 3,668,297 | 4,047,152 | 4,477,213 | 3,978,900 | 47,175,237 |
| 16 | OS | TOTAL | 12,281,127 | 12,435,415 | 11,808,919 | 12,815,676 | 13,920,668 | 12,572,996 | 151,235,697 |
| 17 | TOTAL RETAIL SALES | | 1,199,671,740 | 1,169,966,685 | 1,044,021,961 | 849,341,892 | 716,522,012 | 832,142,037 | 11,022,524,913 |
| 18 | RE | C2S | 34,358,802 | 34,459,473 | 30,319,935 | 26,082,153 | 24,621,320 | 28,928,780 | 339,491,703 |
| 19 | TOTAL SALES | | 1,234,030,542 | 1,204,426,158 | 1,074,341,896 | 875,424,045 | 741,143,332 | 861,070,817 | 11,362,016,616 |
| 20 | COMPANY USE | | 1,754,682 | 1,856,450 | 1,748,939 | 1,634,179 | 1,700,606 | 1,773,251 | 20,698,545 |
| 21 | LOSSES | | 65,400,145 | 63,838,810 | 56,948,826 | 46,415,660 | 39,312,779 | 45,663,407 | 602,395,629 |
| 22 | SUPPLY | | 1,301,185,369 | 1,270,121,418 | 1,133,039,661 | 923,473,884 | 782,156,717 | 908,507,475 | 11,985,110,790 |
| 23 | Major Accounts is the combination of Rates RTP, SBS and CSA. | | | | | | | | |

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FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide a description of how coincident and noncoincident demands for the test year were developed. Include an explanation of how the demands at the meter for each class were developed and how they were expanded from the meter level to the generation level. Provide the workpapers for the actual calculations. If a methodology other than the application of ratios of class' coincident and noncoincident load to actual MWH sales is used to derive projected demands, provide justification for the use of the methodology.

Type of Data Shown:

Projected Test Year Ended 12/31/17

Prior Year Ended 12/31/16

Historical Year Ended 12/31/15

Witness: L. P. Evans, M. T. O'Sheasy

COMPANY: GULF POWER COMPANY

DOCKET NO.: 160186-EI

| KW - TEST YEAR | | | | | | | | |
|-----------------|-------------|--------------|---------------|---------------|---------------|---------------|---------------|---------------|
| (1) Line No. | (2) Rate | (3) Level | (4) Jan-17 | (5) Feb-17 | (6) Mar-17 | (7) Apr-17 | (8) May-17 | (9) Jun-17 |
| 1 | RS | G | 1,222,137 | 1,082,367 | 893,111 | 844,508 | 988,729 | 1,087,384 |
| 2 | RSVP | G | 53,009 | 45,946 | 38,246 | 42,093 | 43,012 | 47,119 |
| 3 | RESIDENTIAL | TOTAL | 1,275,146 | 1,128,313 | 931,356 | 886,602 | 1,031,741 | 1,134,503 |
| 4 | GS | G | 42,329 | 47,624 | 39,195 | 32,325 | 60,874 | 64,064 |
| 5 | | F | 19 | 12 | 18 | 1 | 6 | 10 |
| 6 | GS | TOTAL | 42,348 | 47,636 | 39,214 | 32,326 | 60,880 | 64,074 |
| 7 | GSD/GSDT | G | 309,215 | 282,813 | 254,015 | 325,118 | 475,448 | 490,394 |
| 8 | | F | 1,420 | 1,434 | 1,345 | 1,061 | 1,844 | 1,924 |
| 9 | | E | 410 | 380 | 312 | 231 | 289 | 348 |
| 10 | | C2S | 70 | 80 | 60 | 60 | 62 | 66 |
| 11 | GSD/GSDT | TOTAL | 311,114 | 284,706 | 255,732 | 326,470 | 477,643 | 492,731 |
| 12 | LP | G | 29,086 | 27,143 | 27,031 | 30,250 | 46,489 | 44,633 |
| 13 | | F | 12,418 | 11,347 | 11,888 | 12,255 | 14,154 | 14,137 |
| 14 | | C2 | 964 | 888 | 1,055 | 908 | 2,132 | 2,378 |
| 15 | LP | TOTAL | 42,468 | 39,378 | 39,974 | 43,414 | 62,775 | 61,148 |
| 16 | LPT | G | 22,031 | 23,055 | 23,373 | 32,926 | 37,542 | 34,955 |
| 17 | | F | 13,724 | 13,843 | 13,577 | 16,388 | 20,970 | 20,570 |
| 18 | | ES | 3,133 | 3,086 | 2,819 | 2,256 | 3,663 | 3,862 |
| 19 | | C2S | 13,502 | 13,697 | 12,975 | 16,584 | 21,479 | 22,676 |
| 20 | LPT | TOTAL | 52,390 | 53,681 | 52,745 | 68,154 | 83,655 | 82,062 |
| 21 | LP/LPT | TOTAL | 94,858 | 93,059 | 92,719 | 111,568 | 146,429 | 143,211 |

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FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide a description of how coincident and noncoincident demands for the test year were developed. Include an explanation of how the demands at the meter for each class were developed and how they were expanded from the meter level to the generation level. Provide the workpapers for the actual calculations. If a methodology other than the application of ratios of class' coincident and noncoincident load to actual MWH sales is used to derive projected demands, provide justification for the use of the methodology.

Type of Data Shown:

Projected Test Year Ended 12/31/17

Prior Year Ended 12/31/16

Historical Year Ended 12/31/15

Witness: L. P. Evans, M. T. O'Sheasy

COMPANY: GULF POWER COMPANY

DOCKET NO.: 160186-EI

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| KW - TEST YEAR | | | | | | | | | | |
|-----------------|-------------|--------------|---------------|---------------|---------------|---------------|---------------|---------------|--------------|-------------------|
| (1) Line No. | (2) Rate | (3) Level | (4) Jul-17 | (5) Aug-17 | (6) Sep-17 | (7) Oct-17 | (8) Nov-17 | (9) Dec-17 | (10) 12CP | (11) MAX NCPKW |
| 1 | RS | G | 1,150,177 | 1,120,627 | 1,000,589 | 890,706 | 649,476 | 914,886 | 987,058 | 1,424,861 |
| 2 | RSVP | G | 52,271 | 49,137 | 47,092 | 37,605 | 29,794 | 49,953 | 44,606 | 76,884 |
| 3 | RESIDENTIAL | TOTAL | 1,202,448 | 1,169,764 | 1,047,680 | 928,311 | 679,270 | 964,839 | 1,031,664 | |
| 4 | GS | G | 67,237 | 64,110 | 63,276 | 50,965 | 39,515 | 43,700 | 51,268 | 74,115 |
| 5 | | F | 9 | 10 | 8 | 11 | 5 | 4 | 9 | 34 |
| 6 | GS | TOTAL | 67,247 | 64,120 | 63,284 | 50,976 | 39,520 | 43,704 | 51,277 | |
| 7 | GSD/GSDT | G | 508,334 | 476,910 | 466,477 | 435,868 | 353,820 | 412,707 | 399,260 | 529,929 |
| 8 | | F | 2,122 | 2,069 | 1,838 | 1,743 | 1,524 | 1,962 | 1,691 | 2,799 |
| 9 | | E | 298 | 565 | 454 | 537 | 432 | 297 | 379 | |
| 10 | | C2S | 68 | 51 | 74 | 44 | 48 | 80 | 64 | |
| 11 | GSD/GSDT | TOTAL | 510,823 | 479,596 | 468,844 | 438,192 | 355,823 | 415,046 | 401,393 | |
| 12 | LP | G | 47,287 | 44,969 | 42,587 | 44,031 | 37,293 | 35,547 | 38,029 | 51,627 |
| 13 | | F | 14,535 | 14,106 | 14,567 | 14,333 | 12,784 | 13,524 | 13,337 | 14,567 |
| 14 | | C2 | 2,502 | 2,229 | 2,365 | 2,162 | 1,818 | 1,857 | 1,771 | |
| 15 | LP | TOTAL | 64,323 | 61,305 | 59,518 | 60,526 | 51,895 | 50,927 | 53,138 | |
| 16 | LPT | G | 36,754 | 35,223 | 34,034 | 36,197 | 28,989 | 34,636 | 31,643 | 42,336 |
| 17 | | F | 22,159 | 20,472 | 19,576 | 19,993 | 17,012 | 18,925 | 18,101 | 22,955 |
| 18 | | ES | 4,174 | 3,529 | 3,737 | 3,454 | 3,120 | 3,319 | 3,346 | |
| 19 | | C2S | 23,333 | 21,697 | 21,472 | 21,220 | 17,109 | 18,116 | 18,655 | |
| 20 | LPT | TOTAL | 86,420 | 80,921 | 78,819 | 80,863 | 66,230 | 74,996 | 71,745 | |
| 21 | LP/LPT | TOTAL | 150,743 | 142,225 | 138,337 | 141,389 | 118,125 | 125,924 | 124,882 | |

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide a description of how coincident and noncoincident demands for the test year were developed. Include an explanation of how the demands at the meter for each class were developed and how they were expanded from the meter level to the generation level. Provide the workpapers for the actual calculations. If a methodology other than the application of ratios of class' coincident and noncoincident load to actual MWH sales is used to derive projected demands, provide justification for the use of the methodology.

Type of Data Shown:

Projected Test Year Ended 12/31/17

Prior Year Ended 12/31/16

Historical Year Ended 12/31/15

Witness: L. P. Evans, M. T. O'Sheasy

COMPANY: GULF POWER COMPANY

DOCKET NO.: 160186-EI

KW - TEST YEAR

| (1) Line No. | (2) Rate | (3) Level | (4) Jan-17 | (5) Feb-17 | (6) Mar-17 | (7) Apr-17 | (8) May-17 | (9) Jun-17 |
|-----------------|--|--------------|---------------|---------------|---------------|---------------|---------------|---------------|
| 1 | RTP | G | 33,669 | 32,849 | 28,856 | 38,114 | 46,210 | 47,908 |
| 2 | | F | 62,362 | 81,391 | 59,749 | 69,366 | 116,670 | 97,206 |
| 3 | | E | 13,260 | 12,433 | 11,848 | 13,667 | 17,984 | 20,895 |
| 4 | | C2S | 16,677 | 13,836 | 21,116 | 25,677 | 17,685 | 19,265 |
| 5 | | C2 | 20,286 | 27,435 | 28,744 | 30,234 | 33,610 | 28,843 |
| 6 | | B2S | 25,095 | 25,588 | 26,115 | 27,491 | 42,290 | 36,394 |
| 6 | RTP | TOTAL | 171,347 | 193,533 | 176,428 | 204,550 | 274,448 | 250,510 |
| 7 | SBS | C2 | 483 | 0 | 0 | 0 | 0 | 0 |
| 8 | | B2S | 0 | 0 | 0 | 435 | 0 | 0 |
| 9 | SBS | TOTAL | 483 | 0 | 0 | 435 | 0 | 0 |
| 11 | CSA | F | 4,704 | 5,324 | 4,327 | 5,613 | 6,052 | 5,576 |
| 12 | MAJOR ACCTS' TOTAL | | 176,535 | 198,857 | 180,755 | 210,598 | 280,500 | 256,086 |
| 13 | OS I&II | | 7,541 | 6,912 | 5,791 | 0 | 0 | 0 |
| 14 | OS III | | 4,569 | 4,692 | 4,561 | 5,221 | 5,580 | 5,126 |
| 15 | OS | TOTAL | 12,110 | 11,604 | 10,353 | 5,221 | 5,580 | 5,126 |
| 16 | TOTAL RETAIL SALES | | 1,912,111 | 1,764,175 | 1,510,128 | 1,572,784 | 2,002,774 | 2,095,730 |
| 17 | RE | C2S | 64,351 | 61,785 | 43,640 | 41,083 | 58,600 | 64,625 |
| 18 | TOTAL SALES | | 1,976,462 | 1,825,960 | 1,553,768 | 1,613,868 | 2,061,374 | 2,160,355 |
| 20 | COMPANY USE LOSSES | | 176,538 | 144,040 | 104,232 | 97,132 | 151,626 | 185,645 |
| 21 | SUPPLY | | 2,153,000 | 1,970,000 | 1,658,000 | 1,711,000 | 2,213,000 | 2,346,000 |
| 22 | Major Accounts is the combination of Rates RTP, SBS and CSA. | | | | | | | |

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FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide a description of how coincident and noncoincident demands for the test year were developed. Include an explanation of how the demands at the meter for each class were developed and how they were expanded from the meter level to the generation level. Provide the workpapers for the actual calculations. If a methodology other than the application of ratios of class' coincident and noncoincident load to actual MWH sales is used to derive projected demands, provide justification for the use of the methodology.

Type of Data Shown:

Projected Test Year Ended 12/31/17

Prior Year Ended 12/31/16

Historical Year Ended 12/31/15

Witness: L. P. Evans, M. T. O'Sheasy

COMPANY: GULF POWER COMPANY

DOCKET NO.: 160186-EI

| KW - TEST YEAR | | | | | | | | | | | |
|-----------------|--|--------------|---------------|---------------|---------------|---------------|---------------|---------------|--------------|-------------------|--|
| (1) Line No. | (2) Rate | (3) Level | (4) Jul-17 | (5) Aug-17 | (6) Sep-17 | (7) Oct-17 | (8) Nov-17 | (9) Dec-17 | (10) 12CP | (11) MAX NCPKW | |
| 1 | RTP | G | 50,224 | 47,919 | 45,752 | 45,871 | 37,787 | 44,521 | 41,640 | 57,321 | |
| 2 | | F | 108,111 | 80,640 | 115,504 | 110,393 | 94,724 | 87,642 | 90,313 | 117,653 | |
| 3 | | E | 20,053 | 20,033 | 18,864 | 17,940 | 15,063 | 16,191 | 16,519 | | |
| 4 | | C2S | 27,267 | 44,130 | 24,526 | 41,245 | 17,076 | 34,415 | 25,243 | | |
| 5 | | C2 | 30,051 | 12,933 | 26,906 | 31,057 | 26,727 | 19,460 | 26,357 | | |
| 6 | | B2 | 40,759 | 41,191 | 38,587 | 37,139 | 29,760 | 33,618 | 33,669 | | |
| 7 | RTP | TOTAL | 276,464 | 246,846 | 270,139 | 283,644 | 221,136 | 235,848 | 233,741 | | |
| 8 | SBS | C2 | 0 | 0 | 437 | 0 | 0 | 0 | 77 | | |
| 9 | | B2S | 0 | 0 | 0 | 0 | 0 | 309 | 62 | | |
| 10 | SBS | TOTAL | 0 | 0 | 437 | 0 | 0 | 309 | 139 | | |
| 11 | CSA | F | 5,917 | 5,499 | 5,154 | 4,954 | 4,591 | 6,518 | 5,353 | 6,518 | |
| 12 | MAJOR ACCTS' TOTAL | | 282,381 | 252,346 | 275,731 | 288,598 | 225,727 | 242,675 | 239,233 | | |
| 13 | OS I&II | | 0 | 0 | 0 | 0 | 7,722 | 8,741 | 3,059 | 24,686 | |
| 14 | OS III | | 5,261 | 5,150 | 5,121 | 5,703 | 4,590 | 7,103 | 5,223 | 7,103 | |
| 15 | OS | TOTAL | 5,261 | 5,150 | 5,121 | 5,703 | 12,312 | 15,845 | 8,282 | | |
| 16 | TOTAL RETAIL SALES | | 2,218,902 | 2,113,201 | 1,998,996 | 1,853,170 | 1,430,777 | 1,808,032 | 1,856,732 | | |
| 17 | RE | C2S | 67,969 | 63,077 | 61,986 | 51,629 | 41,070 | 56,610 | 56,369 | | |
| 18 | TOTAL SALES | | 2,286,871 | 2,176,278 | 2,060,982 | 1,904,799 | 1,471,847 | 1,864,642 | 1,913,101 | | |
| 19 | COMPANY USE | | 204,129 | 187,722 | 168,018 | 125,201 | 92,153 | 93,358 | 144,149 | | |
| 20 | LOSSES | | | | | | | | | | |
| 21 | SUPPLY | | 2,491,000 | 2,364,000 | 2,229,000 | 2,030,000 | 1,564,000 | 1,958,000 | 2,057,250 | | |
| 22 | Major Accounts is the combination of Rates RTP, SBS and CSA. | | | | | | | | | | |

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FLORIDA PUBLIC SERVICE COMMISSION

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Type of Data Shown:

- Projected Test Year Ended 12/31/17
 - Prior Year Ended 12/31/16
 - Historical Year Ended 12/31/15
- Witness: L. P. Evans, M. T. O'Sheasy

COMPANY: GULF POWER COMPANY

DOCKET NO.: 160186-EI

GULF POWER COMPANY

12 MONTHS ENDING DECEMBER 31, 2017

12/13 DEMAND ALLOCATION

12-MCP DEMAND ALLOCATORS BY RATE CLASS

| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) |
|---------------|---|-----------------------|------------------------|---------------|---------------------|-------------------|------------------------|---------------|----------------------|-----------|------------------|
| LINE NO. | DESCRIPTION | TOTAL ELECTRIC SYSTEM | RATE CLASS RESIDENTIAL | RATE CLASS GS | RATE CLASS GSD/GSDT | RATE CLASS LP/LPT | RATE CLASS MAJOR ACCTS | RATE CLASS OS | TOTAL RETAIL SERVICE | WHOLESALE | UNIT POWER SALES |
| LEVEL 5 | | | | | | | | | | | |
| ----- | | | | | | | | | | | |
| COMMON | | | | | | | | | | | |
| 1 | SALES | 1,601,786 | 1,031,664 | 51,268 | 399,260 | 69,672 | 41,640 | 8,282 | 1,601,786 | 0 | 0 |
| 2 | LOSSES | 48,678 | 31,352 | 1,558 | 12,133 | 2,118 | 1,265 | 252 | 48,678 | 0 | 0 |
| 3 | INTO | 1,650,464 | 1,063,016 | 52,826 | 411,393 | 71,790 | 42,905 | 8,534 | 1,650,464 | 0 | 0 |
| CUSTOMER SUBS | | | | | | | | | | | |
| 4 | SALES | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5 | LOSSES | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6 | INTO | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| TOTAL LEVEL 5 | | | | | | | | | | | |
| 7 | SALES | 1,601,786 | 1,031,664 | 51,268 | 399,260 | 69,672 | 41,640 | 8,282 | 1,601,786 | 0 | 0 |
| 8 | LOSSES | 48,678 | 31,352 | 1,558 | 12,133 | 2,118 | 1,265 | 252 | 48,678 | 0 | 0 |
| 9 | INTO | 1,650,464 | 1,063,016 | 52,826 | 411,393 | 71,790 | 42,905 | 8,534 | 1,650,464 | 0 | 0 |
| LEVEL 4 | | | | | | | | | | | |
| ----- | | | | | | | | | | | |
| 10 | OUT | 1,650,464 | 1,063,016 | 52,826 | 411,393 | 71,790 | 42,905 | 8,534 | 1,650,464 | 0 | 0 |
| 11 | SALES | 128,804 | 0 | 9 | 1,691 | 31,438 | 95,666 | 0 | 128,804 | 0 | 0 |
| 12 | LOSSES | 54,338 | 32,464 | 1,614 | 12,615 | 3,153 | 4,231 | 261 | 54,338 | 0 | 0 |
| 13 | INTO | 1,833,606 | 1,095,480 | 54,449 | 425,699 | 106,381 | 142,802 | 8795 | 1,833,606 | 0 | 0 |
| 14 | Rate Class Residential as shown in the Cost of Service Study is the combination of Rates RS and RSVP. | | | | | | | | | | |
| 15 | Rate Class Major Accounts as shown in the Cost of Service Study is the combination of Rates RTP, SBS and CSA. | | | | | | | | | | |

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FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide a description of how coincident and noncoincident demands for the test year were developed. Include an explanation of how the demands at the meter for each class were developed and how they were expanded from the meter level to the generation level. Provide the workpapers for the actual calculations. If a methodology other than the application of ratios of class' coincident and noncoincident load to actual MWH sales is used to derive projected demands, provide justification for the use of the methodology.

Type of Data Shown:
 Projected Test Year Ended 12/31/17
 Prior Year Ended 12/31/16
 Historical Year Ended 12/31/15
 Witness: L. P. Evans, M. T. O'Sheasy

COMPANY: GULF POWER COMPANY

DOCKET NO.: 160186-EI

GULF POWER COMPANY
 12 MONTHS ENDING DECEMBER 31, 2017
 12/13 DEMAND ALLOCATION
 12-MCP DEMAND ALLOCATORS BY RATE CLASS

| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) |
|---------------|-------------|-----------------------|------------------------|---------------|---------------------|-------------------|------------------------|---------------|----------------------|-----------|------------------|
| LINE NO. | DESCRIPTION | TOTAL ELECTRIC SYSTEM | RATE CLASS RESIDENTIAL | RATE CLASS GS | RATE CLASS GSD/GSDT | RATE CLASS LP/LPT | RATE CLASS MAJOR ACCTS | RATE CLASS OS | TOTAL RETAIL SERVICE | WHOLESALE | UNIT POWER SALES |
| LEVEL 3 | | | | | | | | | | | |
| ----- | | | | | | | | | | | |
| COMMON | | | | | | | | | | | |
| 1 | OUT | 1,833,606 | 1,095,480 | 54,449 | 425,699 | 106,381 | 142,802 | 8,795 | 1,833,606 | 0 | 0 |
| 2 | SALES | 45,103 | 0 | 0 | 379 | 1,771 | 42,953 | 0 | 45,103 | 0 | 0 |
| 3 | LOSSES | 5,773 | 3,367 | 167 | 1,309 | 332 | 571 | 27 | 5,773 | 0 | 0 |
| 4 | INTO | 1,884,482 | 1,098,847 | 54,616 | 427,387 | 108,484 | 186,326 | 8,822 | 1,884,482 | 0 | 0 |
| CUSTOMER SUBS | | | | | | | | | | | |
| 5 | SALES | 103,677 | 0 | 0 | 64 | 22,001 | 25,243 | 0 | 47,308 | 56,369 | 0 |
| 6 | LOSSES | 319 | 0 | 0 | 0 | 68 | 78 | 0 | 146 | 173 | 0 |
| 7 | INTO | 103,996 | 0 | 0 | 64 | 22,069 | 25,321 | 0 | 47,454 | 56,542 | 0 |
| TOTAL LEVEL 3 | | | | | | | | | | | |
| 8 | OUT | 1,833,606 | 1,095,480 | 54,449 | 425,699 | 106,381 | 142,802 | 8,795 | 1,833,606 | 0 | 0 |
| 9 | SALES | 148,780 | 0 | 0 | 443 | 23,772 | 68,196 | 0 | 92,411 | 56,369 | 0 |
| 10 | LOSSES | 6,092 | 3,367 | 167 | 1,309 | 400 | 649 | 27 | 5,919 | 173 | 0 |
| 11 | INTO | 1,988,478 | 1,098,847 | 54,616 | 427,451 | 130,553 | 211,647 | 8,822 | 1,931,936 | 56,542 | 0 |
| LEVEL 2 | | | | | | | | | | | |
| ----- | | | | | | | | | | | |
| 12 | OUT | 1,988,478 | 1,098,847 | 54,616 | 427,451 | 130,553 | 211,647 | 8,822 | 1,931,936 | 56,542 | 0 |
| 13 | SALES | 33,731 | 0 | 0 | 0 | 0 | 33,731 | 0 | 33,731 | 0 | 0 |
| 14 | LOSSES | 35,041 | 19,041 | 946 | 7,407 | 2,262 | 4,252 | 153 | 34,061 | 980 | 0 |
| 15 | INTO | 2,057,250 | 1,117,888 | 55,562 | 434,858 | 132,815 | 249,630 | 8,975 | 1,999,728 | 57,522 | 0 |
| LEVEL 1 | | | | | | | | | | | |
| ----- | | | | | | | | | | | |
| 16 | OUT | 2,057,250 | 1,117,888 | 55,562 | 434,858 | 132,815 | 249,630 | 8,975 | 1,999,728 | 57,522 | 0 |

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FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide a description of how coincident and noncoincident demands for the test year were developed. Include an explanation of how the demands at the meter for each class were developed and how they were expanded from the meter level to the generation level. Provide the workpapers for the actual calculations. If a methodology other than the application of ratios of class' coincident and noncoincident load to actual MWH sales is used to derive projected demands, provide justification for the use of the methodology.

Type of Data Shown:

Projected Test Year Ended 12/31/17

Prior Year Ended 12/31/16

Historical Year Ended 12/31/15

Witness: L. P. Evans, M. T. O'Sheasy

COMPANY: GULF POWER COMPANY

DOCKET NO.: 160186-EI

GULF POWER COMPANY
 12 MONTHS ENDING DECEMBER 31, 2017
 12/13 DEMAND ALLOCATION
 NCP DEMAND ALLOCATORS BY RATE CLASS

88

| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) |
|---------------|-------------|-----------------------|------------------------|---------------|---------------------|-------------------|------------------------|---------------|----------------------|-----------|------------------|
| LINE NO. | DESCRIPTION | TOTAL ELECTRIC SYSTEM | RATE CLASS RESIDENTIAL | RATE CLASS GS | RATE CLASS GSD/GSDT | RATE CLASS LP/LPT | RATE CLASS MAJOR ACCTS | RATE CLASS OS | TOTAL RETAIL SERVICE | WHOLESALE | UNIT POWER SALES |
| LEVEL 5 | | | | | | | | | | | |
| ----- | | | | | | | | | | | |
| COMMON | | | | | | | | | | | |
| 1 | SALES | 2,286,909 | 1,501,745 | 74,115 | 529,930 | 93,963 | 57,321 | 29,835 | 2,286,909 | 0 | 0 |
| 2 | LOSSES | 69,498 | 45,637 | 2,252 | 16,104 | 2,856 | 1,742 | 907 | 69,498 | 0 | 0 |
| 3 | INTO | 2,356,407 | 1,547,382 | 76,367 | 546,034 | 96,819 | 59,063 | 30,742 | 2,356,407 | 0 | 0 |
| CUSTOMER SUBS | | | | | | | | | | | |
| 4 | SALES | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 5 | LOSSES | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6 | INTO | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| TOTAL LEVEL 5 | | | | | | | | | | | |
| 7 | SALES | 2,286,909 | 1,501,745 | 74,115 | 529,930 | 93,963 | 57,321 | 29,835 | 2,286,909 | 0 | 0 |
| 8 | LOSSES | 69,498 | 45,637 | 2,252 | 16,104 | 2,856 | 1,742 | 907 | 69,498 | 0 | 0 |
| 9 | INTO | 2,356,407 | 1,547,382 | 76,367 | 546,034 | 96,819 | 59,063 | 30,742 | 2,356,407 | 0 | 0 |
| LEVEL 4 | | | | | | | | | | | |
| ----- | | | | | | | | | | | |
| 10 | OUT | 2,356,407 | 1,547,382 | 76,367 | 546,034 | 96,819 | 59,063 | 30,742 | 2,356,407 | 0 | 0 |
| 11 | SALES | 164,526 | 0 | 34 | 2,799 | 37,522 | 124,171 | 0 | 164,526 | 0 | 0 |
| 12 | LOSSES | 76,988 | 47,256 | 2,333 | 16,761 | 4,103 | 5,596 | 939 | 76,988 | 0 | 0 |
| 13 | INTO | 2,597,921 | 1,594,638 | 78,734 | 565,594 | 138,444 | 188,830 | 31,681 | 2,597,921 | 0 | 0 |

14 Rate Class Residential as shown in the Cost of Service Study is the combination of Rates RS and RSVP.

15 Rate Class Major Accounts as shown in the Cost of Service Study is the combination of Rates RTP, SBS and CSA.

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide a description of how coincident and noncoincident demands for the test year were developed. Include an explanation of how the demands at the meter for each class were developed and how they were expanded from the meter level to the generation level. Provide the workpapers for the actual calculations. If a methodology other than the application of ratios of class' coincident and noncoincident load to actual MWH sales is used to derive projected demands, provide justification for the use of the methodology.

Type of Data Shown:

Projected Test Year Ended 12/31/17

Prior Year Ended 12/31/16

Historical Year Ended 12/31/15

Witness: L. P. Evans, M. T. O'Sheasy

COMPANY: GULF POWER COMPANY

DOCKET NO.: 160186-EI

GULF POWER COMPANY
 12 MONTHS ENDING DECEMBER 31, 2017
 12/13 DEMAND ALLOCATION
 NCP DEMAND ALLOCATORS BY RATE CLASS

68

| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) |
|---------------|-------------|-----------------------|------------------------|---------------|---------------------|-------------------|------------------------|---------------|----------------------|-----------|------------------|
| LINE NO. | DESCRIPTION | TOTAL ELECTRIC SYSTEM | RATE CLASS RESIDENTIAL | RATE CLASS GS | RATE CLASS GSD/GSDT | RATE CLASS LP/LPT | RATE CLASS MAJOR ACCTS | RATE CLASS OS | TOTAL RETAIL SERVICE | WHOLESALE | UNIT POWER SALES |
| LEVEL 3 | | | | | | | | | | | |
| ----- | | | | | | | | | | | |
| COMMON | | | | | | | | | | | |
| 1 | OUT | 2,597,921 | 1,594,638 | 78,734 | 565,594 | 138,444 | 188,830 | 31,681 | 2,597,921 | 0 | 0 |
| 2 | SALES | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 | LOSSES | 7,984 | 4,901 | 242 | 1,738 | 425 | 581 | 97 | 7,984 | 0 | 0 |
| 4 | INTO | 2,605,905 | 1,599,539 | 78,976 | 567,332 | 138,869 | 189,411 | 31,778 | 2,605,905 | 0 | 0 |
| CUSTOMER SUBS | | | | | | | | | | | |
| 6 | SALES | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7 | LOSSES | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8 | INTO | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| TOTAL LEVEL 3 | | | | | | | | | | | |
| 9 | OUT | 2,597,921 | 1,594,638 | 78,734 | 565,594 | 138,444 | 188,830 | 31,681 | 2,597,921 | 0 | 0 |
| 10 | SALES | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 11 | LOSSES | 7,984 | 4,901 | 242 | 1,738 | 425 | 581 | 97 | 7,984 | 0 | 0 |
| 12 | INTO | 2,605,905 | 1,599,539 | 78,976 | 567,332 | 138,869 | 189,411 | 31,778 | 2,605,905 | 0 | 0 |
| LEVEL 2 | | | | | | | | | | | |
| ----- | | | | | | | | | | | |
| 13 | OUT | 2,605,905 | 1,599,539 | 78,976 | 567,332 | 138,869 | 189,411 | 31,778 | 2,605,905 | 0 | 0 |
| 14 | SALES | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 15 | LOSSES | 45,156 | 27,717 | 1,369 | 9,831 | 2,406 | 3,282 | 551 | 45,156 | 0 | 0 |
| 16 | INTO | 2,651,061 | 1,627,256 | 80,345 | 577,163 | 141,275 | 192,693 | 32,329 | 2,651,061 | 0 | 0 |
| LEVEL 1 | | | | | | | | | | | |
| ----- | | | | | | | | | | | |
| 17 | OUT | 2,651,061 | 1,627,256 | 80,345 | 577,163 | 141,275 | 192,693 | 32,329 | 2,651,061 | 0 | 0 |

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide a schedule showing the calculation of the adjustment by rate class to the test year amount of unbilled revenue for the effect of the proposed rate increase. The calculation of test year unbilled revenue at present rates is provided in Schedule C-11.

Type of Data Shown:
 Projected Test Year Ending 12/31/17
 Prior Year Ended 12/31/16
 Historical Year Ended 12/31/15
 Witness: L. P. Evans

COMPANY: GULF POWER COMPANY

DOCKET NO.: 160186-EI

Allocation Method: 12MCP - 1/13th kWh - Minimum Distribution System

06

| (1) Line No. | (2) Rate Class | (3) Proposed Base Revenue (\$000s) | (4) Sales of Electricity (excluding unbilled) MWH | (5) Per Unit \$/MWH (3)/(4) | (6) MWH | (7) Unbilled Sales | | | (9) Adjustment (7)-(8) |
|-----------------|-------------------|---------------------------------------|--|--------------------------------|------------|----------------------------|---------|---------|---------------------------|
| | | | | | | (8) Base Revenues (\$000s) | | | |
| | | | | | | Proposed (5)*(6) | Present | | |
| 1 | RESIDENTIAL | \$396,059 | 5,333,448 | \$74 | 3,444 | \$256 | \$433 | (\$177) | |
| 2 | GS | \$27,350 | 291,888 | \$94 | 251 | \$23 | \$34 | (\$11) | |
| 3 | GSD/GSDT | \$131,665 | 2,649,202 | \$50 | 840 | \$42 | \$34 | \$8 | |
| 4 | LP/LPT | \$34,566 | 887,836 | \$39 | (107) | (\$4) | (\$5) | \$1 | |
| 5 | MAJOR ACCTS | \$51,287 | 1,704,488 | \$30 | - | \$0 | \$0 | \$0 | |
| 6 | OS | \$21,072 | 151,225 | \$139 | 11 | \$1 | \$65 | (\$64) | |
| 7 | TOTAL | \$662,000 | 11,018,087 | \$60 | 4,438 | \$318 | \$561 | (\$243) | |

8 Totals may not add due to rounding.

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide a schedule showing the calculation of the adjustment by rate class to the test year amount of unbilled revenue for the effect of the proposed rate increase. The calculation of test year unbilled revenue at present rates is provided in Schedule C-11.

Type of Data Shown:
 Projected Test Year Ending 12/31/17
 Prior Year Ended 12/31/16
 Historical Year Ended 12/31/15
 Witness: L. P. Evans

COMPANY: GULF POWER COMPANY

DOCKET NO.: 160186-EI

Allocation Method: 12MCP - 1/13th kWh

16

| (1) Line No. | (2) Rate Class | (3) Proposed Base Revenue (\$000s) | (4) Sales of Electricity (excluding unbilled) MWH | (5) Per Unit \$/MWH (3)/(4) | (6) MWH | (7) Unbilled Sales | | | (9) Adjustment (7)-(8) |
|-----------------|-------------------|---------------------------------------|--|--------------------------------|------------|----------------------------|---------|---------|---------------------------|
| | | | | | | (8) Base Revenues (\$000s) | | | |
| | | | | | | Proposed (5)*(6) | Present | | |
| 1 | RESIDENTIAL | \$396,059 | 5,333,448 | \$74 | 3,444 | \$256 | \$433 | (\$177) | |
| 2 | GS | \$27,350 | 291,888 | \$94 | 251 | \$23 | \$34 | (\$11) | |
| 3 | GSD/GSDT | \$131,665 | 2,649,202 | \$50 | 840 | \$42 | \$34 | \$8 | |
| 4 | LP/LPT | \$34,566 | 887,836 | \$39 | (107) | (\$4) | (\$5) | \$1 | |
| 5 | MAJOR ACCTS | \$51,287 | 1,704,488 | \$30 | - | \$0 | \$0 | \$0 | |
| 6 | OS | \$21,072 | 151,225 | \$139 | 11 | \$1 | \$65 | (\$64) | |
| 7 | TOTAL | \$662,000 | 11,018,087 | \$60 | 4,438 | \$318 | \$561 | (\$243) | |

8 Totals may not add due to rounding.

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Compare jurisdictional revenue excluding service charges by rate schedule under present and proposed rates for the test year. If any customers are to be transferred from one schedule to another, the revenue and billing determinant information shall be shown separately for the transfer group and not be included under either the new or old classification.

Type of Data Shown:
 Projected Test Year Ended 12/31/17
 Prior Year Ended 12/31/16
 Historical Year Ended 12/31/15
 Witness: L. P. Evans

COMPANY: GULF POWER COMPANY

DOCKET NO.: 160186-EI

(\$000s)

| (1) Line No. | (2) Rate | (3) Base Revenues at Present Rates | (4) Base Revenues at Proposed Rates | (5) Dollars (4)-(3) | (6) Increase Percent (5)/(3) |
|-----------------|-------------|---------------------------------------|--|------------------------|------------------------------------|
| 1 | RESIDENTIAL | \$335,138 | \$396,059 | \$60,921 | 18.18% |
| 2 | GS | \$22,687 | \$27,350 | \$4,663 | 20.55% |
| 3 | GSD/GSDT | \$111,016 | \$131,665 | \$20,649 | 18.60% |
| 4 | LP/LPT | \$28,475 | \$34,566 | \$6,091 | 21.39% |
| 5 | MAJOR ACCTS | \$39,815 | \$51,287 | \$11,472 | 28.81% |
| 6 | OS | \$18,188 | \$21,072 | \$2,885 | 15.86% |
| 7 | TOTAL: | <u>\$555,319</u> | <u>\$662,000</u> | <u>\$106,681</u> | <u>19.21%</u> |

26

8 Totals may not add due to rounding.

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide a schedule of revenues from all service charges (initial connection, etc.) under present and proposed rates.

Type of Data Shown:

Projected Test Year Ended 12/31/17

Prior Year Ended 12/31/16

Historical Year Ended 12/31/15

Witness: L. P. Evans

DOCKET NO.: 160186-EI

| (1) Line No. | (2) Rate Schedule | (3) Type of Service Charge* | (4) Number of Transactions | (5) Present Charge | (6) Proposed Charge | (7) Revenues at Present Charges (4) x (5) | (8) Revenues at Proposed Charges (4) x (6) | (9) Increase | | (10) Percent (%) |
|-----------------|----------------------|--------------------------------|-------------------------------|-----------------------|------------------------|---|--|----------------------|--|---------------------|
| | | | | | | | | Dollars (8) - (7) | | |
| 1 | RESIDENTIAL | 1 | 5,741 | \$27.00 | \$27.00 | \$155,007 | \$155,007 | \$0 | | 0.0% |
| 2 | | 2 | 109,000 | \$27.00 | \$27.00 | \$2,943,000 | \$2,943,000 | \$0 | | 0.0% |
| 3 | | 3 | 24,000 | \$60.00 | \$60.00 | \$1,440,000 | \$1,440,000 | \$0 | | 0.0% |
| 4 | | 4 | 2,088 | \$80.00 | \$80.00 | \$167,040 | \$167,040 | \$0 | | 0.0% |
| 5 | | 5 | 170 | \$100.00 | \$100.00 | \$17,000 | \$17,000 | \$0 | | 0.0% |
| 6 | | 6 | 15,833 | \$30.00 | \$30.00 | \$474,990 | \$474,990 | \$0 | | 0.0% |
| 7 | | 7 | 0 | \$110.00 | \$110.00 | \$0 | \$0 | \$0 | | 0.0% |
| 8 | | 8 | 360 | \$75.00 | \$75.00 | \$27,000 | \$27,000 | \$0 | | 0.0% |
| 9 | | 9 | 704 | \$25.00 | \$25.00 | \$17,600 | \$17,600 | \$0 | | 0.0% |
| 10 | | 10 | 7,000 | \$30.00 | \$30.00 | \$210,000 | \$210,000 | \$0 | | 0.0% |
| 11 | | 11 | 710 | \$40.00 | \$40.00 | \$28,400 | \$28,400 | \$0 | | 0.0% |
| 12 | | | 165,606 | | | \$5,480,037 | \$5,480,037 | \$0 | | 0.0% |

93

13 *1=Connection of Initial Service; 2=Connection of Existing Service; 3=Restoration of Service (After Violation of Rules); 4=Restoration of Service After Hours (After
 14 Violation of Rules); 5=Restoration of Service at Pole (After Violation of Rules); 6=Premise Visit; 7=Connection of Temporary Service; 8=Investigation of Unauthorized
 15 Use; 9=Returned Check Charge ≤ \$50; 10=Returned Check Charge > \$50, ≤ \$300; 11=Returned Check Charge > \$300.

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide a schedule of revenues from all service charges (initial connection, etc.) under present and proposed rates.

Type of Data Shown:

Projected Test Year Ended 12/31/17

Prior Year Ended 12/31/16

Historical Year Ended 12/31/15

Witness: L. P. Evans

DOCKET NO.: 160186-EI

| (1) Line No. | (2) Rate Schedule | (3) Type of Service Charge* | (4) Number of Transactions | (5) Present Charge | (6) Proposed Charge | (7) Revenues at Present Charges (4) x (5) | (8) Revenues at Proposed Charges (4) x (6) | (9) Increase | | (10) Percent (%) |
|-----------------|----------------------|--------------------------------|-------------------------------|-----------------------|------------------------|--|---|-------------------|--|---------------------|
| | | | | | | | | Dollars (8) - (7) | | |
| 1 | GS | 1 | 0 | \$50.00 | \$50.00 | \$0 | \$0 | \$0 | | 0.0% |
| 2 | | 2 | 0 | \$50.00 | \$50.00 | \$0 | \$0 | \$0 | | 0.0% |
| 3 | | 3 | 417 | \$60.00 | \$60.00 | \$25,020 | \$25,020 | \$0 | | 0.0% |
| 4 | | 4 | 13 | \$80.00 | \$80.00 | \$1,040 | \$1,040 | \$0 | | 0.0% |
| 5 | | 5 | 10 | \$100.00 | \$100.00 | \$1,000 | \$1,000 | \$0 | | 0.0% |
| 6 | | 6 | 2,633 | \$30.00 | \$30.00 | \$78,990 | \$78,990 | \$0 | | 0.0% |
| 7 | | 7 | 0 | \$110.00 | \$110.00 | \$0 | \$0 | \$0 | | 0.0% |
| 8 | | 8 | 0 | \$75.00 | \$75.00 | \$0 | \$0 | \$0 | | 0.0% |
| 9 | | 9 | 30 | \$25.00 | \$25.00 | \$750 | \$750 | \$0 | | 0.0% |
| 10 | | 10 | 139 | \$30.00 | \$30.00 | \$4,170 | \$4,170 | \$0 | | 0.0% |
| 11 | | 11 | 27 | \$40.00 | \$40.00 | \$1,080 | \$1,080 | \$0 | | 0.0% |
| 12 | | | 3,269 | | | \$112,050 | \$112,050 | \$0 | | 0.0% |

16

13 *1=Connection of Initial Service; 2=Connection of Existing Service; 3=Restoration of Service (After Violation of Rules); 4=Restoration of Service After Hours (After
 14 Violation of Rules); 5=Restoration of Service at Pole (After Violation of Rules); 6=Premise Visit; 7=Connection of Temporary Service; 8=Investigation of Unauthorized
 15 Use; 9=Returned Check Charge ≤ \$50; 10=Returned Check Charge > \$50, ≤ \$300; 11=Returned Check Charge > \$300.

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide a schedule of revenues from all service charges (initial connection, etc.) under present and proposed rates.

Type of Data Shown:

Projected Test Year Ended 12/31/17

Prior Year Ended 12/31/16

Historical Year Ended 12/31/15

Witness: L. P. Evans

DOCKET NO.: 160186-EI

| (1) Line No. | (2) Rate Schedule | (3) Type of Service Charge* | (4) Number of Transactions | (5) Present Charge | (6) Proposed Charge | (7) Revenues at Present Charges (4) x (5) | (8) Revenues at Proposed Charges (4) x (6) | (9) Increase | | (10) |
|-----------------|----------------------|--------------------------------|-------------------------------|-----------------------|------------------------|--|---|--------------|---------|------|
| | | | | | | | | Dollars | Percent | |
| | | | | | | | | (8) - (7) | (%) | |
| 1 | GSD/GSDT | 1 | 0 | \$50.00 | \$50.00 | \$0 | \$0 | \$0 | | 0.0% |
| 2 | | 2 | 0 | \$50.00 | \$50.00 | \$0 | \$0 | \$0 | | 0.0% |
| 3 | | 3 | 67 | \$60.00 | \$60.00 | \$4,020 | \$4,020 | \$0 | | 0.0% |
| 4 | | 4 | 0 | \$80.00 | \$80.00 | \$0 | \$0 | \$0 | | 0.0% |
| 5 | | 5 | 10 | \$100.00 | \$100.00 | \$1,000 | \$1,000 | \$0 | | 0.0% |
| 6 | | 6 | 1,233 | \$30.00 | \$30.00 | \$36,990 | \$36,990 | \$0 | | 0.0% |
| 7 | | 7 | 0 | \$110.00 | \$110.00 | \$0 | \$0 | \$0 | | 0.0% |
| 8 | | 8 | 0 | \$75.00 | \$75.00 | \$0 | \$0 | \$0 | | 0.0% |
| 9 | | 9 | 20 | \$25.00 | \$25.00 | \$500 | \$500 | \$0 | | 0.0% |
| 10 | | 10 | 158 | \$30.00 | \$30.00 | \$4,740 | \$4,740 | \$0 | | 0.0% |
| 11 | | 11 | 19 | \$40.00 | \$40.00 | \$760 | \$760 | \$0 | | 0.0% |
| 12 | | | 1,507 | | | \$48,010 | \$48,010 | \$0 | | 0.0% |

26

13 *1=Connection of Initial Service; 2=Connection of Existing Service; 3=Restoration of Service (After Violation of Rules); 4=Restoration of Service After Hours (After
 14 Violation of Rules); 5=Restoration of Service at Pole (After Violation of Rules); 6=Premise Visit; 7=Connection of Temporary Service; 8=Investigation of Unauthorized
 15 Use; 9=Returned Check Charge ≤ \$50; 10=Returned Check Charge > \$50, ≤ \$300; 11=Returned Check Charge > \$300.

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: By rate schedule, calculate revenues under present and proposed rates for the test year. If any customers are to be transferred from one schedule to another, show revenues separately for the transfer group. Correction factors are used for historic test years only. The total base revenue by class must equal that shown in Schedule E-13a. The billing units must equal those shown in Schedule E-15. PROVIDE TOTAL NUMBER OF BILLS, MWH's, AND BILLING kWh FOR EACH RATE SCHEDULE (INCLUDING STANDARD AND TIME OF USE CUSTOMERS) AND TRANSFER GROUP.

Type of Data Shown:

Projected Test Year Ended 12/31/17

Prior Year Ended 12/31/16

Historical Year Ended 12/31/15

Witness: L. P. Evans

COMPANY: GULF POWER COMPANY

DOCKET NO.: 160186-EI

REVENUE CALCULATION FOR RATE SCHEDULES RS, RSVP AND FLAT-RS

| (1) Line No. | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | | |
|-----------------------------|-------------------|-----------------|--------------|-----------------------|------------------------------|-------------------|---------------|---------------------|-------------------------|----------------------|
| PRESENT REVENUE CALCULATION | | | | | PROPOSED REVENUE CALCULATION | | | | | |
| | BASE CHARGE (CHG) | NUMBER OF BILLS | | CALCULATED REVENUES | BASE CHARGE | NUMBER OF BILLS | | CALCULATED REVENUES | | |
| 1 | STANDARD RS: | 4,432,780 | BILLS @ | \$18.81 /BILL | \$83,396,505 | STANDARD RS: | 4,432,780 | BILLS @ | \$48.09 /BILL | \$213,177,931 |
| 2 | RSVP: | 225,114 | BILLS @ | \$18.81 /BILL | \$4,235,202 | RSVP: | 225,114 | BILLS @ | \$48.09 /BILL | \$10,826,014 |
| 3 | ENERGY/DEMAND CHG | | KWH IN BLOCK | | | ENERGY/DEMAND CHG | | KWH IN BLOCK | | |
| 4 | STANDARD RS: | 4,863,898,089 | KWH @ | \$0.04585 /KWH | \$223,009,727 | STANDARD RS: | 4,863,898,089 | KWH @ | \$0.03298 /KWH | \$160,411,359 |
| 5 | RSVP: LOW | 71,577,727 | KWH @ | \$0.04585 /KWH | \$3,281,839 | RSVP: LOW | 71,577,727 | KWH @ | \$0.03298 /KWH | \$2,360,633 |
| 6 | RSVP: MEDIUM | 199,092,749 | KWH @ | \$0.04585 /KWH | \$9,128,403 | RSVP: MEDIUM | 199,092,749 | KWH @ | \$0.03298 /KWH | \$6,566,079 |
| 7 | RSVP: HIGH | 45,333,662 | KWH @ | \$0.04585 /KWH | \$2,078,548 | RSVP: HIGH | 45,333,662 | KWH @ | \$0.03298 /KWH | \$1,495,104 |
| 8 | RSVP: CRITICAL | 329,619 | KWH @ | \$0.04585 /KWH | \$15,113 | RSVP: CRITICAL | 329,619 | KWH @ | \$0.03298 /KWH | \$10,871 |
| 9 | FLAT-RS | 139,057 | Bills | 153,216,169 KWH | \$9,992,833 | FLAT-RS | 139,057 | Bills | 153,216,169 KWH | \$9,992,833 |
| 10 | CAP RIDER: | | | --- | | CAP RIDER: | | | | (\$8,807,934) |
| 11 | | | | PRESENT BASE REVENUE: | <u>\$335,138,170</u> | | | | PROJECTED BASE REVENUE: | <u>\$396,032,890</u> |
| 12 | | | | | | | | | TOTAL INCREASE: | \$60,894,720 |
| 13 | | | | | | | | | % INCREASE: | 18.17% |
| 14 | | | | | | | | | | |

15 TRANSFERS FROM RATE SCHEDULE _____

TRANSFERS TO RATE SCHEDULE _____

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FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: By rate schedule, calculate revenues under present and proposed rates for the test year. If any customers are to be transferred from one schedule to another, show revenues separately for the transfer group. Correction factors are used for historic test years only. The total base revenue by class must equal that shown in Schedule E-13a. The billing units must equal those shown in Schedule E-15. PROVIDE TOTAL NUMBER OF BILLS, MWH's, AND BILLING kWh FOR EACH RATE SCHEDULE (INCLUDING STANDARD AND TIME OF USE CUSTOMERS) AND TRANSFER GROUP.

Type of Data Shown:

Projected Test Year Ended 12/31/17

Prior Year Ended 12/31/16

Historical Year Ended 12/31/15

Witness: L. P. Evans

COMPANY: GULF POWER COMPANY

DOCKET NO.: 160186-EI

REVENUE CALCULATION FOR RATE SCHEDULES GS AND FLAT-GS

| (1) Line No. | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | | |
|-----------------------------|------------------------|-----------------|---------|---------------------|------------------------------|--------------------------|--------------|---------------------|----------------|---------------------|
| PRESENT REVENUE CALCULATION | | | | | PROPOSED REVENUE CALCULATION | | | | | |
| | BASE CHARGE | NUMBER OF BILLS | | CALCULATED REVENUES | BASE CHARGE | NUMBER OF BILLS | | CALCULATED REVENUES | | |
| 1 | | | | | | | | | | |
| 2 | STANDARD GS: | 371,168 | BILLS @ | \$21.62 /BILL | \$8,024,652 | STANDARD GS: | 371,168 | BILLS @ | \$31.78 /BILL | \$11,795,719 |
| 3 | ENERGY/DEMAND CHG | KWH IN BLOCK | | | | ENERGY/DEMAND CHG | KWH IN BLOCK | | | |
| 4 | STANDARD GS: | 290,359,844 | KWH @ | \$0.05012 /KWH | \$14,552,835 | STANDARD GS: | 290,359,844 | KWH @ | \$0.05319 /KWH | \$15,444,240 |
| 5 | FLAT-GS | 1,344 | Bills | 1,528,629 KWH | \$109,503 | FLAT-GS | 1,344 | Bills | 1,528,629 KWH | \$109,503 |
| 6 | PRESENT BASE REVENUE : | | | | <u>\$22,686,990</u> | PROJECTED BASE REVENUE : | | | | <u>\$27,349,462</u> |
| 7 | TOTAL INCREASE: | | | | | | | | \$4,662,472 | |
| 8 | % INCREASE: | | | | | | | | 20.55% | |

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9 TRANSFERS FROM RATE SCHEDULE _____

TRANSFERS TO RATE SCHEDULE _____

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: By rate schedule, calculate revenues under present and proposed rates for the test year. If any customers are to be transferred from one schedule to another, show revenues separately for the transfer group. Correction factors are used for historic test years only. The total base revenue by class must equal that shown in Schedule E-13a. The billing units must equal those shown in Schedule E-15. PROVIDE TOTAL NUMBER OF BILLS, MWH's, AND BILLING kWh FOR EACH RATE SCHEDULE (INCLUDING STANDARD AND TIME OF USE CUSTOMERS) AND TRANSFER GROUP.

Type of Data Shown:

- Projected Test Year Ended 12/31/17
 - Prior Year Ended 12/31/16
 - Historical Year Ended 12/31/15
- Witness: L. P. Evans

COMPANY: GULF POWER COMPANY

DOCKET NO.: 160186-EI

REVENUE CALCULATION FOR RATE SCHEDULES GSD, GSDT, AND GSTOU

| (1) Line No. | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | | | | |
|--|------------------------|-----|---------------------|---------|---|------------------------|--------------------|---------------------|---------------|---------------------|------------------|--------------|
| PRESENT REVENUE CALCULATION - GSD, GSDT, AND GSTOU | | | | | PROPOSED REVENUE CALCULATION - GSD, GSDT, AND GSTOU | | | | | | | |
| | BASE CHARGE | | NUMBER OF BILLS | | CALCULATED REVENUES | BASE CHARGE | | NUMBER OF BILLS | | CALCULATED REVENUES | | |
| 1 | STANDARD : | | 168,046 | BILLS @ | \$45.43 /BILL | \$7,634,330 | STANDARD : | | 168,046 | BILLS @ | \$50.00 /BILL | \$8,402,300 |
| 2 | TOU : | | 1,071 | BILLS @ | \$45.43 /BILL | \$48,656 | TOU : | | 1,071 | BILLS @ | \$50.00 /BILL | \$53,550 |
| 3 | GSTOU : | | 8,184 | BILLS @ | \$45.43 /BILL | \$371,799 | GSTOU : | | 8,184 | BILLS @ | \$50.00 /BILL | \$409,200 |
| 4 | GSTOU : | | 8,184 | BILLS @ | \$45.43 /BILL | \$371,799 | GSTOU : | | 8,184 | BILLS @ | \$50.00 /BILL | \$409,200 |
| 5 | DEMAND CHARGE | | BILLING KW IN BLOCK | | | DEMAND CHARGE | | BILLING KW IN BLOCK | | | | |
| 6 | STANDARD : | | 7,801,902 | KW @ | \$6.60 /KW | \$51,492,553 | STANDARD : | | 7,801,902 | KW @ | \$7.92 /KW | \$61,791,064 |
| 7 | TOU : MAX DEMAND | | 88,787 | KW @ | \$3.14 /KW | \$278,791 | TOU : MAX DEMAND | | 88,787 | KW @ | \$3.77 /KW | \$334,727 |
| 8 | TOU : ON-PEAK | | 77,438 | KW @ | \$3.53 /KW | \$273,356 | TOU : ON-PEAK | | 77,438 | KW @ | \$4.23 /KW | \$327,563 |
| 9 | ENERGY CHARGE | | KWH IN BLOCK | | | ENERGY CHARGE | | KWH IN BLOCK | | | | |
| 10 | STANDARD : | | 2,452,906,787 | KWH @ | \$0.01698 /KWH | \$41,650,357 | STANDARD : | | 2,452,906,787 | KWH @ | \$0.02036 /KWH | \$49,941,182 |
| 11 | TOU : ON-PEAK | | 6,599,972 | KWH @ | \$0.01698 /KWH | \$112,068 | TOU : ON-PEAK | | 6,599,972 | KWH @ | \$0.02036 /KWH | \$134,375 |
| 12 | TOU : OFF-PEAK | | 16,385,936 | KWH @ | \$0.01698 /KWH | \$278,233 | TOU : OFF-PEAK | | 16,385,936 | KWH @ | \$0.02036 /KWH | \$333,618 |
| 13 | TOU : SUM ON-PK | | 2,074,889 | KWH @ | \$0.18244 /KWH | \$378,543 | TOU : SUM ON-PK | | 2,074,889 | KWH @ | \$0.21802 /KWH | \$452,367 |
| 14 | TOU : SUM INTER | | 2,007,228 | KWH @ | \$0.06811 /KWH | \$136,712 | TOU : SUM INTER | | 2,007,228 | KWH @ | \$0.08139 /KWH | \$163,368 |
| 15 | TOU : SUM OFF-PK | | 9,353,666 | KWH @ | \$0.02832 /KWH | \$264,896 | TOU : SUM OFF-PK | | 9,353,666 | KWH @ | \$0.03384 /KWH | \$316,528 |
| 16 | TOU : WINTER | | 20,370,524 | KWH @ | \$0.03964 /KWH | \$807,488 | TOU : WINTER | | 20,370,524 | KWH @ | \$0.04737 /KWH | \$964,952 |
| 17 | REACTIVE CHARGE | | | | | REACTIVE CHARGE | | | | | | |
| 18 | STANDARD : | | 52 | KVAR @ | \$1.00 /KVAR | \$52 | STANDARD : | | 52 | KVAR @ | \$1.00 /KVAR | \$52 |
| 19 | TOU : | | --- | KVAR @ | --- | --- | TOU : | | --- | KVAR @ | --- | --- |
| 20 | VOLTAGE DISCOUNTS | | | | | VOLTAGE DISCOUNTS | | | | | | |
| 21 | STANDARD : PRIMARY | | 33,009 | KW @ | (\$0.34) /KW | (\$11,223) | STANDARD : PRIMARY | | 33,009 | KW @ | (\$0.36) /KW | (\$11,883) |
| 22 | | | 33,009 | KW @ | (\$0.07) /KW | (\$2,311) | | | 33,009 | KW @ | (\$0.08) /KW | (\$2,641) |
| 23 | | | 11,444,701 | KWH @ | (\$0.00017) /KWH | (\$1,946) | | | 11,444,701 | KWH @ | (\$0.00020) /KWH | (\$2,289) |
| 24 | SUBTOTAL BASE REVENUE: | | | | \$103,712,354 | SUBTOTAL BASE REVENUE: | | | | \$123,608,033 | | |

25 TRANSFERS FROM RATE SCHEDULE _____

TRANSFERS TO RATE SCHEDULE _____

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: By rate schedule, calculate revenues under present and proposed rates for the test year. If any customers are to be transferred from one schedule to another, show revenues separately for the transfer group. Correction factors are used for historic test years only. The total base revenue by class must equal that shown in Schedule E-13a. The billing units must equal those shown in Schedule E-15. PROVIDE TOTAL NUMBER OF BILLS, MWH's, AND BILLING kWh FOR EACH RATE SCHEDULE (INCLUDING STANDARD AND TIME OF USE CUSTOMERS) AND TRANSFER GROUP.

Type of Data Shown:

Projected Test Year Ended 12/31/17
 Prior Year Ended 12/31/16
 Historical Year Ended 12/31/15
 Witness: L. P. Evans

COMPANY: GULF POWER COMPANY

DOCKET NO.: 160186-EI

REVENUE CALCULATION FOR RATE SCHEDULES GSD, GSDT, AND GSTOU

| (1) Line No. | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | |
|--------------------|----------------------------------|------------|---------------------|------------------|-------------------------------|-------------------------|---------------------|---------|--|
| | TRANSFERS FROM RATE SCHEDULE GSD | | | | TRANSFERS TO RATE SCHEDULE GS | | | | |
| | CALCULATED REVENUES | | | | CALCULATED REVENUES | | | | |
| 1 | BASE CHARGE | | NUMBER OF BILLS | | BASE CHARGE | | NUMBER OF BILLS | | |
| 2 | STANDARD : | 31,564 | BILLS @ | \$45.43 /BILL | \$1,433,953 | STANDARD : | 31,564 | BILLS @ | |
| 3 | TOU : | --- | BILLS @ | --- | --- | TOU : | --- | BILLS @ | |
| 4 | DEMAND CHARGE | | BILLING KW IN BLOCK | | DEMAND CHARGE | | BILLING KW IN BLOCK | | |
| 5 | STANDARD : | 358,336 | KW @ | \$6.60 /KW | \$2,365,018 | STANDARD : | --- | KW @ | |
| 6 | TOU : MAX DEMAND | --- | KW @ | --- | --- | TOU : MAX DEMAND | --- | KW @ | |
| 7 | TOU : ON-PEAK | --- | KW @ | --- | --- | TOU : ON-PEAK | --- | KW @ | |
| 8 | ENERGY CHARGE | | KWH IN BLOCK | | ENERGY/DEMAND CHG | | KWH IN BLOCK | | |
| 9 | STANDARD : | 73,557,266 | KWH @ | \$0.01698 /KWH | \$1,249,002 | STANDARD : | 73,557,266 | KWH @ | |
| 10 | TOU : ON-PEAK | --- | KWH @ | --- | --- | TOU : ON-PEAK | --- | KWH @ | |
| 11 | TOU : OFF-PEAK | --- | KWH @ | --- | --- | TOU : OFF-PEAK | --- | KWH @ | |
| 12 | VOLTAGE DISCOUNTS | | | | VOLTAGE DISCOUNTS | | | | |
| 13 | STANDARD : PRIMARY | 203 | KW @ | (\$0.34) /KW | (\$69) | STANDARD : PRIMARY | --- | KW @ | |
| 14 | | 203 | KW @ | (\$0.07) /KW | (\$14) | | --- | KW @ | |
| 15 | | 42,966 | KWH @ | (\$0.00017) /KWH | (\$7) | | --- | KWH @ | |
| 16 | SUBTOTAL BASE REVENUE : | | | | \$5,047,883 | SUBTOTAL BASE REVENUE : | | | |
| | | | | | | \$4,915,615 | | | |

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13 TRANSFERS FROM RATE SCHEDULE GSD

TRANSFERS TO RATE SCHEDULE GS

Supporting Schedule:

Recap Schedules: E-13a, E-12

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: By rate schedule, calculate revenues under present and proposed rates for the test year. If any customers are to be transferred from one schedule to another, show revenues separately for the transfer group. Correction factors are used for historic test years only. The total base revenue by class must equal that shown in Schedule E-13a. The billing units must equal those shown in Schedule E-15. PROVIDE TOTAL NUMBER OF BILLS, MWH's, AND BILLING kWh FOR EACH RATE SCHEDULE (INCLUDING STANDARD AND TIME OF USE CUSTOMERS) AND TRANSFER GROUP.

Type of Data Shown:

Projected Test Year Ended 12/31/17
 Prior Year Ended 12/31/16
 Historical Year Ended 12/31/15
 Witness: L. P. Evans

COMPANY: GULF POWER COMPANY

DOCKET NO.: 160186-EI

REVENUE CALCULATION FOR RATE SCHEDULES GSD, GSDT, AND GSTOU

| (1) Line No. | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | | |
|--------------------|----------------------------------|------------|---------------------|------------------|-------------------------------|-------------------------|------------|---------------------|------------------|---------------------|
| | TRANSFERS FROM RATE SCHEDULE GSD | | | | TRANSFERS TO RATE SCHEDULE LP | | | | | |
| 1 | BASE CHARGE | | NUMBER OF BILLS | | CALCULATED REVENUES | BASE CHARGE | | NUMBER OF BILLS | | CALCULATED REVENUES |
| 2 | STANDARD : | 354 | BILLS @ | \$45.43 /BILL | \$16,082 | STANDARD : | 354 | BILLS @ | \$262.80 /BILL | \$93,031 |
| 3 | TOU : | --- | BILLS @ | --- /BILL | --- | TOU : | --- | BILLS @ | --- /BILL | --- |
| 4 | DEMAND CHARGE | | BILLING KW IN BLOCK | | | DEMAND CHARGE | | BILLING KW IN BLOCK | | |
| 5 | STANDARD : | 151,805 | KW @ | \$6.60 /KW | \$1,001,913 | STANDARD : | 151,805 | KW @ | \$13.94 /KW | \$2,116,162 |
| 6 | TOU : MAX DEMAND | --- | KW @ | --- /KW | --- | TOU : MAX DEMAND | --- | KW @ | --- /KW | --- |
| 7 | TOU : ON-PEAK | --- | KW @ | --- /KW | --- | TOU : ON-PEAK | --- | KW @ | --- /KW | --- |
| 8 | ENERGY CHARGE | | KWH IN BLOCK | | | ENERGY CHARGE | | KWH IN BLOCK | | |
| 9 | STANDARD : | 57,102,033 | KWH @ | \$0.01698 /KWH | \$969,593 | STANDARD : | 57,102,033 | KWH @ | \$0.01055 /KWH | \$602,426 |
| 10 | TOU : ON-PEAK | --- | KWH @ | --- /KWH | --- | TOU : ON-PEAK | --- | KWH @ | --- /KWH | --- |
| 11 | TOU : OFF-PEAK | --- | KWH @ | --- /KWH | --- | TOU : OFF-PEAK | --- | KWH @ | --- /KWH | --- |
| 12 | VOLTAGE DISCOUNTS | | | | | VOLTAGE DISCOUNTS | | | | |
| 13 | STANDARD : PRIMARY | 4,928 | KW @ | (\$0.34) /KW | (\$1,676) | STANDARD : PRIMARY | 4,928 | KW @ | (\$0.48) /KW | (\$2,365) |
| 14 | | 4,928 | KW @ | (\$0.07) /KW | (\$345) | | 4,928 | KW @ | (\$0.14) /KW | (\$690) |
| 15 | | 1,215,255 | KWH @ | (\$0.00017) /KWH | (\$207) | | 1,215,255 | KWH @ | (\$0.00011) /KWH | (\$134) |
| 16 | SUBTOTAL BASE REVENUE : | | | | \$1,985,360 | SUBTOTAL BASE REVENUE : | | | | \$2,808,430 |

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17 TRANSFERS FROM RATE SCHEDULE GSD

TRANSFERS TO RATE SCHEDULE LP

Supporting Schedule:

Recap Schedules: E-13a, E-12

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: By rate schedule, calculate revenues under present and proposed rates for the test year. If any customers are to be transferred from one schedule to another, show revenues separately for the transfer group. Correction factors are used for historic test years only. The total base revenue by class must equal that shown in Schedule E-13a. The billing units must equal those shown in Schedule E-15. PROVIDE TOTAL NUMBER OF BILLS, MWH's, AND BILLING kWh FOR EACH RATE SCHEDULE (INCLUDING STANDARD AND TIME OF USE CUSTOMERS) AND TRANSFER GROUP.

Projected Test Year Ended 12/31/17
 Prior Year Ended 12/31/16
 Historical Year Ended 12/31/15
 Witness: L. P. Evans

COMPANY: GULF POWER COMPANY

DOCKET NO.: 160186-EI

REVENUE CALCULATION FOR RATE SCHEDULES GSD, GSDT, AND GSTOU

| (1) Line No. | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) |
|--------------------|-----------------------------------|-----------|---------------------|-----------|--------------------------------|-----------------------------------|-----|-----|
| | TRANSFERS FROM RATE SCHEDULE GSDT | | | | TRANSFERS TO RATE SCHEDULE GSD | | | |
| 1 | BASE CHARGE | | NUMBER OF BILLS | | CALCULATED REVENUES | | | |
| 2 | STANDARD : | --- | BILLS @ | --- | /BILL | --- | | |
| 3 | TOU : | 117 | BILLS @ | \$45.43 | /BILL | \$5,315 | | |
| 4 | DEMAND CHARGE | | BILLING KW IN BLOCK | | CALCULATED REVENUES | | | |
| 5 | STANDARD : | --- | KW @ | --- | /KW | --- | | |
| 6 | TOU : MAX DEMAND | 18,542 | KW @ | \$3.14 | /KW | \$58,222 | | |
| 7 | TOU : ON-PEAK | 16,172 | KW @ | \$3.53 | /KW | \$57,087 | | |
| 8 | ENERGY CHARGE | | KWH IN BLOCK | | CALCULATED REVENUES | | | |
| 9 | STANDARD : | --- | KWH @ | --- | /KWH | --- | | |
| 10 | TOU : ON-PEAK | 2,539,261 | KWH @ | \$0.01698 | /KWH | \$43,117 | | |
| 11 | TOU : OFF-PEAK | 6,304,294 | KWH @ | \$0.01698 | /KWH | \$107,047 | | |
| 12 | VOLTAGE DISCOUNTS | | KWH IN BLOCK | | CALCULATED REVENUES | | | |
| 13 | STANDARD : PRIMARY | --- | KW @ | --- | /KW | --- | | |
| 14 | | --- | KW @ | --- | /KW | --- | | |
| 15 | | --- | KWH @ | --- | /KWH | --- | | |
| 16 | SUBTOTAL BASE REVENUE : | | | | \$270,788 | SUBTOTAL BASE REVENUE : \$332,758 | | |

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17 TRANSFERS FROM RATE SCHEDULE GSDT

TRANSFERS TO RATE SCHEDULE GSD

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: By rate schedule, calculate revenues under present and proposed rates for the test year. If any customers are to be transferred from one schedule to another, show revenues separately for the transfer group. Correction factors are used for historic test years only. The total base revenue by class must equal that shown in Schedule E-13a. The billing units must equal those shown in Schedule E-15. PROVIDE TOTAL NUMBER OF BILLS, MWH's, AND BILLING kWh FOR EACH RATE SCHEDULE (INCLUDING STANDARD AND TIME OF USE CUSTOMERS) AND TRANSFER GROUP.

Type of Data Shown:

Projected Test Year Ended 12/31/17

Prior Year Ended 12/31/16

Historical Year Ended 12/31/15

Witness: L. P. Evans

COMPANY: GULF POWER COMPANY

DOCKET NO.: 160186-EI

REVENUE CALCULATION FOR RATE SCHEDULES GSD, GSDT, AND GSTOU

| (1) Line No. | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) |
|--------------------|-----|---------------------------------------|-----------------------|----------------------|-----|---------------------------------------|-------------------------|----------------------|
| 1 | | SUBTOTAL BASE REVENUE (PAGE 3 OF 14): | | \$103,712,354 | | SUBTOTAL BASE REVENUE (PAGE 3 OF 14): | | \$123,608,033 |
| 2 | | SUBTOTAL BASE REVENUE (PAGE 4 OF 14): | | \$5,047,883 | | SUBTOTAL BASE REVENUE (PAGE 4 OF 14): | | \$4,915,615 |
| 3 | | SUBTOTAL BASE REVENUE (PAGE 5 OF 14): | | \$1,985,360 | | SUBTOTAL BASE REVENUE (PAGE 5 OF 14): | | \$2,808,430 |
| 4 | | SUBTOTAL BASE REVENUE (PAGE 6 OF 14): | | \$270,788 | | SUBTOTAL BASE REVENUE (PAGE 6 OF 14): | | \$332,758 |
| 5 | | | PRESENT BASE REVENUE: | <u>\$111,016,385</u> | | | PROJECTED BASE REVENUE: | <u>\$131,664,836</u> |
| 6 | | | | | | | \$ INCREASE: | \$20,648,451 |
| 7 | | | | | | | % INCREASE: | 18.60% |

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8 TRANSFERS FROM RATE SCHEDULE _____

TRANSFERS TO RATE SCHEDULE _____

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: By rate schedule, calculate revenues under present and proposed rates for the test year. If any customers are to be transferred from one schedule to another, show revenues separately for the transfer group. Correction factors are used for historic test years only. The total base revenue by class must equal that shown in Schedule E-13a. The billing units must equal those shown in Schedule E-15. PROVIDE TOTAL NUMBER OF BILLS, MWH's, AND BILLING kWh FOR EACH RATE SCHEDULE (INCLUDING STANDARD AND TIME OF USE CUSTOMERS) AND TRANSFER GROUP.

Type of Data Shown:

Projected Test Year Ended 12/31/17

Prior Year Ended 12/31/16

Historical Year Ended 12/31/15

Witness: L. P. Evans

COMPANY: GULF POWER COMPANY

DOCKET NO.: 160186-EI

REVENUE CALCULATION FOR RATE SCHEDULES LP AND LPT

| (1) Line No. | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) |
|--------------------|---------------------------------|------------|---------------------|-------------------------|--------------------------------|------------|---------------------|-------------------------|
| | TRANSFERS FROM RATE SCHEDULE LP | | | | TRANSFERS TO RATE SCHEDULE GSD | | | |
| | | | | CALCULATED REVENUES | | | | CALCULATED REVENUES |
| 1 | BASE CHARGE | | NUMBER OF BILLS | | BASE CHARGE | | NUMBER OF BILLS | |
| 2 | STANDARD : | 575 | BILLS @ | \$262.80 /BILL | STANDARD : | 575 | BILLS @ | \$50.00 /BILL |
| 3 | TOU : | --- | BILLS @ | --- | TOU : | --- | BILLS @ | --- |
| 4 | DEMAND CHARGE | | BILLING KW IN BLOCK | | DEMAND CHARGE | | BILLING KW IN BLOCK | |
| 5 | STANDARD : | 185,822 | KW @ | \$11.63 /KW | STANDARD : | 185,822 | KW @ | \$7.92 /KW |
| 6 | TOU : MAX DEMAND | --- | KW @ | --- | TOU : MAX DEMAND | --- | KW @ | --- |
| 7 | TOU : ON-PEAK | --- | KW @ | --- | TOU : ON-PEAK | --- | KW @ | --- |
| 8 | ENERGY CHARGE | | KWH IN BLOCK | | ENERGY CHARGE | | KWH IN BLOCK | |
| 9 | STANDARD : | 86,844,865 | KWH @ | \$0.00880 /KWH | STANDARD : | 86,844,865 | KWH @ | \$0.02036 /KWH |
| 10 | TOU : ON-PEAK | --- | KWH @ | --- | TOU : ON-PEAK | --- | KWH @ | --- |
| 11 | TOU : OFF-PEAK | --- | KWH @ | --- | TOU : OFF-PEAK | --- | KWH @ | --- |
| 12 | REACTIVE CHARGE | | | | REACTIVE CHARGE | | | |
| 13 | STANDARD : | 10,390 | KVARS @ | \$1.00 /KVAR | STANDARD : | 10,390 | KVARS @ | \$1.00 /KVAR |
| 14 | TOU : | --- | KVARS @ | --- | TOU : | --- | KVARS @ | --- |
| 15 | VOLTAGE DISCOUNTS | | | | VOLTAGE DISCOUNTS | | | |
| 16 | STANDARD : PRIMARY | 6,484 | KW @ | (\$0.48) /KW | STANDARD : PRIMARY | 6,484 | KW @ | (\$0.36) /KW |
| 17 | | 6,484 | KW @ | (\$0.12) /KW | | 6,484 | KW @ | (\$0.08) /KW |
| 18 | | 3,244,309 | KWH @ | (\$0.00009) /KWH | | 3,244,309 | KWH @ | (\$0.00020) /KWH |
| 19 | | | | SUBTOTAL BASE REVENUE : | | | | SUBTOTAL BASE REVENUE : |
| | | | | \$3,082,663 | | | | \$3,275,509 |

101

20 TRANSFERS FROM RATE SCHEDULE LP

TRANSFERS TO RATE SCHEDULE GSD

Supporting Schedule:

Recap Schedules: E-13a, E-12

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: By rate schedule, calculate revenues under present and proposed rates for the test year. If any customers are to be transferred from one schedule to another, show revenues separately for the transfer group. Correction factors are used for historic test years only. The total base revenue by class must equal that shown in Schedule E-13a. The billing units must equal those shown in Schedule E-15. PROVIDE TOTAL NUMBER OF BILLS, MWH's, AND BILLING kWh FOR EACH RATE SCHEDULE (INCLUDING STANDARD AND TIME OF USE CUSTOMERS) AND TRANSFER GROUP.

Type of Data Shown:

Projected Test Year Ended 12/31/17

Prior Year Ended 12/31/16

Historical Year Ended 12/31/15

Witness: L. P. Evans

COMPANY: GULF POWER COMPANY

DOCKET NO.: 160186-EI

REVENUE CALCULATION FOR RATE SCHEDULES LP AND LPT

| (1) Line No. | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) |
|--------------------|----------------------------------|---------------------|--------------|------------------|-------------------------------|---------------------|--------------|------------------|
| | TRANSFERS FROM RATE SCHEDULE LPT | | | | TRANSFERS TO RATE SCHEDULE LP | | | |
| | CALCULATED REVENUES | | | | CALCULATED REVENUES | | | |
| 1 | BASE CHARGE | NUMBER OF BILLS | | | BASE CHARGE | NUMBER OF BILLS | | |
| 2 | STANDARD : | --- | BILLS @ | --- | STANDARD : | 100 | BILLS @ | --- |
| 3 | TOU : | 100 | BILLS @ | \$262.80 /BILL | TOU : | --- | BILLS @ | --- |
| | | | | \$26,280 | | | | \$26,280 |
| 4 | DEMAND CHARGE | BILLING KW IN BLOCK | | | DEMAND CHARGE | BILLING KW IN BLOCK | | |
| 5 | STANDARD : | --- | KW @ | --- | STANDARD : | 462,316 | KW @ | \$13.94 /KW |
| 6 | TOU : MAX DEMAND | 462,316 | KW @ | \$2.38 /KW | TOU : MAX DEMAND | --- | KW @ | --- |
| 7 | TOU : ON-PEAK | 457,825 | KW @ | \$9.34 /KW | TOU : ON-PEAK | --- | KW @ | --- |
| | | | | \$4,276,086 | | | | \$6,444,685 |
| 8 | ENERGY CHARGE | KWH IN BLOCK | | | ENERGY CHARGE | KWH IN BLOCK | | |
| 9 | STANDARD : | --- | KWH @ | --- | STANDARD : | 254,225,155 | KWH @ | \$0.01055 /KWH |
| 10 | TOU : ON-PEAK | 69,587,041 | KWH @ | \$0.00880 /KWH | TOU : ON-PEAK | --- | KWH @ | --- |
| 11 | TOU : OFF-PEAK | 184,638,114 | KWH @ | \$0.00880 /KWH | TOU : OFF-PEAK | --- | KWH @ | --- |
| | | | | \$1,624,815 | | | | \$2,682,075 |
| 12 | REACTIVE CHARGE | | | | REACTIVE CHARGE | | | |
| 13 | STANDARD : | --- | KVAR @ | --- | STANDARD : | 5,520 | KVAR @ | \$1.00 /KVAR |
| 14 | TOU : | 5,520 | KVAR @ | \$1.00 /KVAR | TOU : | --- | KVAR @ | --- |
| | | | | \$5,520 | | | | \$5,520 |
| 15 | VOLTAGE DISCOUNTS | | | | VOLTAGE DISCOUNTS | | | |
| 16 | STANDARD : PRI | --- | KW @ | --- | STANDARD : PRI | 426,295 | KW @ | (\$0.48) /KW |
| 17 | | --- | KW @ | --- | | 426,295 | KW @ | (\$0.14) /KW |
| 18 | | --- | KWH @ | --- | | 233,029,811 | KWH @ | (\$0.00011) /KWH |
| 19 | TOU : PRI | 426,295 | MAX KW @ | (\$0.48) /KW | TOU : PRI | --- | MAX KW @ | (\$0.48) /KW |
| 20 | | 426,295 | MAX KW @ | (\$0.02) /KW | | --- | MAX KW @ | (\$0.03) /KW |
| 21 | | 422,694 | ON-PK KW @ | (\$0.09) /KW | | --- | ON-PK KW @ | (\$0.11) /KW |
| 22 | | 63,909,285 | ON-PK KWH @ | (\$0.00009) /KWH | | --- | ON-PK KWH @ | (\$0.00011) /KWH |
| 23 | | 169,120,526 | OFF-PK KWH @ | (\$0.00009) /KWH | | --- | OFF-PK KWH @ | (\$0.00011) /KWH |
| | | | | (\$15,221) | | | | (\$204,622) |
| | | | | (\$8,526) | | | | (\$59,681) |
| | | | | (\$38,042) | | | | (\$25,633) |
| | | | | (\$5,752) | | | | --- |
| | | | | (\$15,221) | | | | --- |
| 24 | SUBTOTAL BASE REVENUE : | | | | SUBTOTAL BASE REVENUE : | | | |
| | | | | \$7,373,216 | | | | \$8,868,624 |

105

25 TRANSFERS FROM RATE SCHEDULE LPT

TRANSFERS TO RATE SCHEDULE LP

Supporting Schedule:

Recap Schedules: E-13a, E-12

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: By rate schedule, calculate revenues under present and proposed rates for the test year. If any customers are to be transferred from one schedule to another, show revenues separately for the transfer group. Correction factors are used for historic test years only. The total base revenue by class must equal that shown in Schedule E-13a. The billing units must equal those shown in Schedule E-15. PROVIDE TOTAL NUMBER OF BILLS, MWH's, AND BILLING kWh FOR EACH RATE SCHEDULE (INCLUDING STANDARD AND TIME OF USE CUSTOMERS) AND TRANSFER GROUP.

Type of Data Shown:

Projected Test Year Ended 12/31/17

Prior Year Ended 12/31/16

Historical Year Ended 12/31/15

Witness: L. P. Evans

COMPANY: GULF POWER COMPANY

DOCKET NO.: 160186-EI

REVENUE CALCULATION FOR RATE SCHEDULES LP AND LPT

| (1) Line No. | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) |
|--------------------|----------------------------------|------------|---------------------|------------------|--------------------------------|------------|---------------------|------------------|
| | TRANSFERS FROM RATE SCHEDULE LPT | | | | TRANSFERS TO RATE SCHEDULE GSD | | | |
| | CALCULATED REVENUES | | | | CALCULATED REVENUES | | | |
| 1 | BASE CHARGE | | NUMBER OF BILLS | | BASE CHARGE | | NUMBER OF BILLS | |
| 2 | STANDARD : | --- | BILLS @ | --- | STANDARD : | 194 | BILLS @ | \$50.00 /BILL |
| 3 | TOU : | 194 | BILLS @ | \$262.80 /BILL | TOU : | --- | BILLS @ | --- |
| | | | | \$50,983 | | | | \$9,700 |
| 4 | DEMAND CHARGE | | BILLING KW IN BLOCK | | DEMAND CHARGE | | BILLING KW IN BLOCK | |
| 5 | STANDARD : | --- | KW @ | --- | STANDARD : | 67,550 | KW @ | \$7.92 /KW |
| 6 | TOU : MAX DEMAND | 67,550 | KW @ | \$2.38 /KW | TOU : MAX DEMAND | --- | KW @ | --- |
| 7 | TOU : ON-PEAK | 65,966 | KW @ | \$9.34 /KW | TOU : ON-PEAK | --- | KW @ | --- |
| | | | | \$160,769 | | | | \$534,996 |
| | | | | \$616,122 | | | | --- |
| 8 | ENERGY CHARGE | | KWH IN BLOCK | | ENERGY CHARGE | | KWH IN BLOCK | |
| 9 | STANDARD : | --- | KWH @ | --- | STANDARD : | 36,554,859 | KWH @ | \$0.02036 /KWH |
| 10 | TOU : ON-PEAK | 9,806,696 | KWH @ | \$0.00880 /KWH | TOU : ON-PEAK | --- | KWH @ | --- |
| 11 | TOU : OFF-PEAK | 26,748,163 | KWH @ | \$0.00880 /KWH | TOU : OFF-PEAK | --- | KWH @ | --- |
| | | | | \$86,299 | | | | \$744,257 |
| | | | | \$235,384 | | | | --- |
| 12 | REACTIVE CHARGE | | | | REACTIVE CHARGE | | | |
| 13 | STANDARD : | --- | KVAR @ | --- | STANDARD : | 3,509 | KVAR @ | \$1.00 /KVAR |
| 14 | TOU : | 3,509 | KVAR @ | \$1.00 /KVAR | TOU : | --- | KVAR @ | --- |
| | | | | \$3,509 | | | | \$3,509 |
| 15 | VOLTAGE DISCOUNTS | | | | VOLTAGE DISCOUNTS | | | |
| 16 | STANDARD : PRI | --- | KW @ | --- | STANDARD : PRI | 5,191 | KW @ | (\$0.36) /KW |
| 17 | | --- | KW @ | --- | | 5,191 | KW @ | (\$0.08) /KW |
| 18 | | --- | KWH @ | --- | | 2,269,715 | KWH @ | (\$0.00020) /KWH |
| 19 | TOU : PRI | 5,191 | MAX KW @ | (\$0.48) /KW | TOU : PRI | --- | MAX KW @ | --- |
| 20 | | 5,191 | MAX KW @ | (\$0.02) /KW | | --- | MAX KW @ | --- |
| 21 | | 5,147 | ON-PK KW @ | (\$0.09) /KW | | --- | ON-PK KW @ | --- |
| 22 | | 622,478 | ON-PK KWH @ | (\$0.00009) /KWH | | --- | ON-PK KWH @ | --- |
| 23 | | 1,647,237 | OFF-PK KWH @ | (\$0.00009) /KWH | | --- | OFF-PK KWH @ | --- |
| | | | | (\$2,492) | | | | (\$1,869) |
| | | | | (\$104) | | | | (\$415) |
| | | | | (\$463) | | | | (\$454) |
| | | | | (\$56) | | | | --- |
| | | | | (\$148) | | | | --- |
| 24 | SUBTOTAL BASE REVENUE : | | | | SUBTOTAL BASE REVENUE : | | | |
| | | | | \$1,149,803 | | | | \$1,289,724 |

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25 TRANSFERS FROM RATE SCHEDULE LPT

TRANSFERS TO RATE SCHEDULE GSD

Supporting Schedule:

Recap Schedules: E-13a, E-12

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: By rate schedule, calculate revenues under present and proposed rates for the test year. If any customers are to be transferred from one schedule to another, show revenues separately for the transfer group. Correction factors are used for historic test years only. The total base revenue by class must equal that shown in Schedule E-13a. The billing units must equal those shown in Schedule E-15. PROVIDE TOTAL NUMBER OF BILLS, MWH's, AND BILLING kWh FOR EACH RATE SCHEDULE (INCLUDING STANDARD AND TIME OF USE CUSTOMERS) AND TRANSFER GROUP.

Type of Data Shown:

Projected Test Year Ended 12/31/17

Prior Year Ended 12/31/16

Historical Year Ended 12/31/15

Witness: L. P. Evans

COMPANY: GULF POWER COMPANY

DOCKET NO.: 160186-EI

REVENUE CALCULATION FOR RATE SCHEDULES LP AND LPT

| (1) Line No. | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | | | | |
|--------------------|----------------------------------|-----|---------------------|---------|---------------------------------|-------------------------|-----------|---------------------|------------|---------------------|---------------|-----------|
| | TRANSFERS FROM RATE SCHEDULE LPT | | | | TRANSFERS TO RATE SCHEDULE GSDT | | | | | | | |
| 1 | BASE CHARGE | | NUMBER OF BILLS | | CALCULATED REVENUES | BASE CHARGE | | NUMBER OF BILLS | | CALCULATED REVENUES | | |
| 2 | STANDARD : | | --- | BILLS @ | --- | /BILL | --- | BILLS @ | --- | /BILL | --- | |
| 3 | TOU : | | 117 | BILLS @ | \$262.80 | /BILL | \$30,748 | TOU : | 117 | BILLS @ | \$50.00 /BILL | \$5,850 |
| 4 | DEMAND CHARGE | | BILLING KW IN BLOCK | | | DEMAND CHARGE | | BILLING KW IN BLOCK | | | | |
| 5 | STANDARD : | | --- | KW @ | --- | /KW | --- | KW @ | --- | /KW | --- | |
| 6 | TOU : MAX DEMAND | | 41,375 | KW @ | \$2.38 | /KW | \$98,473 | TOU : MAX DEMAND | 41,375 | KW @ | \$3.77 /KW | \$155,984 |
| 7 | TOU : ON-PEAK | | 40,353 | KW @ | \$9.34 | /KW | \$376,897 | TOU : ON-PEAK | 40,353 | KW @ | \$4.23 /KW | \$170,693 |
| 8 | ENERGY CHARGE | | KWH IN BLOCK | | | ENERGY CHARGE | | KWH IN BLOCK | | | | |
| 9 | STANDARD : | | --- | KWH @ | --- | /KWH | --- | KWH @ | --- | /KWH | --- | |
| 10 | TOU : ON-PEAK | | 5,518,189 | KWH @ | \$0.00880 | /KWH | \$48,560 | TOU : ON-PEAK | 5,518,189 | KWH @ | 0.02036 /KWH | \$112,350 |
| 11 | TOU : OFF-PEAK | | 15,081,485 | KWH @ | \$0.00880 | /KWH | \$132,717 | TOU : OFF-PEAK | 15,081,485 | KWH @ | 0.02036 /KWH | \$307,059 |
| 12 | REACTIVE CHARGE | | KWH IN BLOCK | | | REACTIVE CHARGE | | KWH IN BLOCK | | | | |
| 13 | STANDARD : | | --- | KVAR @ | --- | /KVAR | --- | KVAR @ | --- | /KVAR | --- | |
| 14 | TOU : | | 342 | KVAR @ | \$1.00 | /KVAR | \$342 | TOU : | 342 | KVAR @ | \$1.00 /KVAR | \$342 |
| 15 | SUBTOTAL BASE REVENUE : | | | | \$687,737 | SUBTOTAL BASE REVENUE : | | | | \$752,278 | | |

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16 TRANSFERS FROM RATE SCHEDULE LPT

TRANSFERS TO RATE SCHEDULE GSDT

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: By rate schedule, calculate revenues under present and proposed rates for the test year. If any customers are to be transferred from one schedule to another, show revenues separately for the transfer group. Correction factors are used for historic test years only. The total base revenue by class must equal that shown in Schedule E-13a. The billing units must equal those shown in Schedule E-15. PROVIDE TOTAL NUMBER OF BILLS, MWH's, AND BILLING kWh FOR EACH RATE SCHEDULE (INCLUDING STANDARD AND TIME OF USE CUSTOMERS) AND TRANSFER GROUP.

Type of Data Shown:

Projected Test Year Ended 12/31/17

Prior Year Ended 12/31/16

Historical Year Ended 12/31/15

Witness: L. P. Evans

COMPANY: GULF POWER COMPANY

DOCKET NO.: 160186-EI

REVENUE CALCULATION FOR RATE SCHEDULES LP AND LPT

| (1) Line No. | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) |
|--------------------|-----|--|-----------------------|---------------------|-----|--|-------------------------|---------------------|
| 1 | | SUBTOTAL BASE REVENUE (PAGE 8 OF 14): | | \$16,181,401 | | SUBTOTAL BASE REVENUE (PAGE 8 OF 14): | | \$20,376,256 |
| 2 | | SUBTOTAL BASE REVENUE (PAGE 9 OF 14): | | \$3,082,663 | | SUBTOTAL BASE REVENUE (PAGE 9 OF 14): | | \$3,275,509 |
| 3 | | SUBTOTAL BASE REVENUE (PAGE 10 OF 14): | | \$7,373,216 | | SUBTOTAL BASE REVENUE (PAGE 10 OF 14): | | \$8,868,624 |
| 4 | | SUBTOTAL BASE REVENUE (PAGE 11 OF 14): | | \$1,149,803 | | SUBTOTAL BASE REVENUE (PAGE 11 OF 14): | | \$1,289,724 |
| | | SUBTOTAL BASE REVENUE (PAGE 12 OF 14): | | \$687,737 | | SUBTOTAL BASE REVENUE (PAGE 12 OF 14): | | \$752,278 |
| 5 | | | PRESENT BASE REVENUE: | <u>\$28,474,820</u> | | | PROJECTED BASE REVENUE: | <u>\$34,562,391</u> |
| 6 | | | | | | | \$ INCREASE: | \$6,087,571 |
| 7 | | | | | | | % INCREASE: | 21.38% |

801

8 TRANSFERS FROM RATE SCHEDULE_____

TRANSFERS TO RATE SCHEDULE_____

Supporting Schedule:

Recap Schedules: E-13a, E-12

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: By rate schedule, calculate revenues under present and proposed rates for the test year. If any customers are to be transferred from one schedule to another, show revenues separately for the transfer group. Correction factors are used for historic test years only. The total base revenue by class must equal that shown in Schedule E-13a. The billing units must equal those shown in Schedule E-15. PROVIDE TOTAL NUMBER OF BILLS, MWH's, AND BILLING kWh FOR EACH RATE SCHEDULE (INCLUDING STANDARD AND TIME OF USE CUSTOMERS) AND TRANSFER GROUP.

Type of Data Shown:
 Projected Test Year Ended 12/31/17
 Prior Year Ended 12/31/16
 Historical Year Ended 12/31/15
 Witness: L. P. Evans

COMPANY: GULF POWER COMPANY

DOCKET NO.: 160186-EI

REVENUE CALCULATION FOR RATE SCHEDULES SBS, RTP AND CIS

| (1) Line No. | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | | | | |
|--------------------|-------------------------------------|---------------------|------------------|----------------|-------------------------------------|----------------------------------|------------|------------------|--------------|---------------|-----|--------------|
| 1 | PRESENT REVENUE CALCULATION | | | | PROPOSED REVENUE CALCULATION | | | | | | | |
| 2 | | | | | CALCULATED | | | | | | | |
| 3 | SBS BASE CHARGE | NUMBER OF BILLS | | REVENUES | SBS BASE CHARGE | NUMBER OF BILLS | | REVENUES | | | | |
| 4 | | 24 | BILLS @ | \$261.68 /BILL | \$6,280 | 24 | BILLS @ | \$261.68 /BILL | \$6,280 | | | |
| 5 | | 12 | BILLS @ | \$623.10 /BILL | \$7,477 | 12 | BILLS @ | \$623.10 /BILL | \$7,477 | | | |
| 6 | SBS LOCAL FAC CHG | BILLING KW IN BLOCK | | | SBS LOCAL FAC CHG | BILLING KW IN BLOCK | | | | | | |
| 7 | | 59,015 | KW @ | \$2.48 /KW | \$146,357 | 59,015 | KW @ | \$2.99 /KW | \$176,455 | | | |
| 8 | | 751,200 | KW @ | \$0.89 /KW | \$668,568 | 751,200 | KW @ | \$1.09 /KW | \$818,808 | | | |
| 9 | SBS RESERV CHG | BILLING KW IN BLOCK | | | SBS RESERV CHG | BILLING KW IN BLOCK | | | | | | |
| 10 | | 59,015 | KW @ | \$1.10 /KW | \$64,917 | 59,015 | KW @ | \$1.56 /KW | \$92,063 | | | |
| 11 | | 751,200 | KW @ | \$1.13 /KW | \$848,856 | 751,200 | KW @ | \$1.59 /KW | \$1,194,408 | | | |
| 12 | SBS DAILY DEMAND | BILLING KW IN BLOCK | | | SBS DAILY DEMAND | BILLING KW IN BLOCK | | | | | | |
| 13 | | --- | KW @ | \$0.53 /KW | --- | --- | KW @ | \$0.74 /KW | --- | | | |
| 14 | | --- | KW @ | \$0.54 /KW | --- | --- | KW @ | \$0.75 /KW | --- | | | |
| 15 | SBS ENERGY CHARGE | KWH IN BLOCK | | | SBS ENERGY CHARGE | KWH IN BLOCK | | | | | | |
| 16 | ON-PEAK | 685,071 | KWH @ | \$0.02783 /KWH | \$19,066 | 685,071 | KWH @ | \$0.03957 /KWH | \$27,108 | | | |
| 17 | OFF-PEAK | 3,574,201 | KWH @ | \$0.02783 /KWH | \$99,470 | 3,574,201 | KWH @ | \$0.03957 /KWH | \$141,431 | | | |
| 18 | ON-PEAK | 2,628,372 | KWH @ | \$0.02783 /KWH | \$73,148 | 2,628,372 | KWH @ | \$0.03957 /KWH | \$104,005 | | | |
| 19 | OFF-PEAK | 5,015,628 | KWH @ | \$0.02783 /KWH | \$139,585 | 5,015,628 | KWH @ | \$0.03957 /KWH | \$198,468 | | | |
| 20 | SBS VOLTAGE DISCOUNT - TRANSMISSION | | | | SBS VOLTAGE DISCOUNT - TRANSMISSION | | | | | | | |
| 21 | 59,015 | LFC KW @ | (\$0.06) /KW | = | (\$3,541) | 59,015 | LFC KW @ | (\$0.07) /KW | = | (\$4,131) | | |
| 22 | 59,015 | LFC KW @ | (\$0.05) /KW | = | (\$2,951) | 59,015 | LFC KW @ | (\$0.06) /KW | = | (\$3,541) | | |
| 23 | 59,015 | RC KW @ | (\$0.02) /KW | = | (\$1,180) | 59,015 | RC KW @ | (\$0.03) /KW | = | (\$1,770) | | |
| 24 | 685,071 | ON-PEAK @ | (\$0.00056) /KWH | = | (\$384) | 685,071 | ON-PEAK @ | (\$0.00079) /KWH | = | (\$541) | | |
| 25 | 3,574,201 | OFF-PEAK @ | (\$0.00056) /KWH | = | (\$2,002) | 3,574,201 | OFF-PEAK @ | (\$0.00079) /KWH | = | (\$2,824) | | |
| 26 | SUBTOTAL BASE REVENUE: | | | | \$2,063,666 | SUBTOTAL PROJECTED BASE REVENUE: | | | | \$2,753,696 | | |
| 27 | RTP | 1,524 | Bills | 1,643,584,389 | KWH | \$36,543,226 | RTP | 1,524 | Bills | 1,643,584,389 | KWH | \$47,325,140 |
| 28 | CIS | 12 | Bills | 49,000,000 | KWH | \$1,207,761 | CIS | 12 | Bills | 49,000,000 | KWH | \$1,207,761 |
| 29 | PRESENT BASE REVENUE: | | | | \$39,814,653 | PROJECTED BASE REVENUE: | | | | \$51,286,597 | | |
| 30 | | | | | | | | | \$ INCREASE: | \$11,471,944 | | |
| 31 | | | | | | | | | % INCREASE: | 28.81% | | |
| 32 | TRANSFERS FROM RATE SCHEDULE _____ | | | | TRANSFERS TO RATE SCHEDULE _____ | | | | | | | |

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FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Calculate revenues under present and proposed rates for the test year for each lighting schedule. Show revenues from charges for all types of lighting fixtures, poles and conductors. Poles should be listed separately from fixtures. Show separately revenues from customers who own facilities and those who do not. Annual kWh must agree with the data provided in Schedule E-15.

Type of Data Shown:

X Projected Test Year Ended 12/31/17

____ Prior Year Ended 12/31/16

____ Historical Year Ended 12/31/15

Witness: L. P. Evans

COMPANY: GULF POWER COMPANY

DOCKET NO.: 160186-EI

| (1) | (2) | (3) | (4) | (5) | (6) | Present Rates | | | | | Proposed Rates | | | | | (17) | |
|----------|--|----------------------|---------|-----|------------|----------------------|------------------|------------|-----------------|--------------------|----------------|----------------------|------------------|-----------------|--------------------|--------|------------------|
| | | | | | | Annual Billing Items | Est. Monthly KWH | Annual KWH | Facility Charge | Maintenance Charge | Energy Charge | Total Monthly Charge | Total \$ Revenue | Facility Charge | Maintenance Charge | | Energy Charge |
| Line No. | Type of Facility | Description | | | | | | | | | | | | | | | Percent Increase |
| 1 | <u>HIGH PRESSURE SODIUM VAPOR (OS-III)</u> | | | | | | | | | | | | | | | | |
| 2 | 5400 LUMEN | Open Bottom | 1,524 | 29 | 44,196 | \$3.03 | \$1.64 | \$0.70 | \$5.37 | \$8,183.88 | \$3.51 | \$1.90 | \$0.81 | \$6.22 | \$9,479.28 | 15.83% | |
| 3 | 8800 LUMEN | Open Bottom | 540,384 | 41 | 22,155,744 | \$2.60 | \$1.48 | \$0.99 | \$5.07 | \$2,739,746.88 | \$3.01 | \$1.71 | \$1.15 | \$5.87 | \$3,172,054.08 | 15.78% | |
| 4 | 8800 LUMEN | Open Bottom w/Shield | 168 | 41 | 6,888 | \$3.56 | \$1.74 | \$0.99 | \$6.29 | \$1,056.72 | \$4.12 | \$2.02 | \$1.15 | \$7.29 | \$1,224.72 | 15.90% | |
| 5 | 8800 LUMEN | Acorn | 35,640 | 41 | 1,461,240 | \$12.96 | \$4.37 | \$0.99 | \$18.32 | \$652,924.80 | \$15.01 | \$5.06 | \$1.15 | \$21.22 | \$756,280.80 | 15.83% | |
| 6 | 8800 LUMEN | Colonial | 33,048 | 41 | 1,354,968 | \$3.49 | \$1.72 | \$0.99 | \$6.20 | \$204,897.60 | \$4.04 | \$1.99 | \$1.15 | \$7.18 | \$237,284.64 | 15.81% | |
| 7 | 8800 LUMEN | English Coach | 888 | 41 | 36,408 | \$14.14 | \$4.69 | \$0.99 | \$19.82 | \$17,600.16 | \$16.38 | \$5.43 | \$1.15 | \$22.96 | \$20,388.48 | 15.84% | |
| 8 | 8800 LUMEN | Destin Single | 852 | 41 | 34,932 | \$24.33 | \$7.55 | \$0.99 | \$32.87 | \$28,005.24 | \$28.19 | \$8.75 | \$1.15 | \$38.09 | \$32,452.68 | 15.88% | |
| 9 | 17600 LUMEN | Destin Double | 12 | 82 | 984 | \$48.51 | \$14.55 | \$1.98 | \$65.04 | \$780.48 | \$56.20 | \$16.86 | \$2.29 | \$75.35 | \$904.20 | 15.85% | |
| 10 | 5400 LUMEN | Cobrahead | 1,668 | 29 | 48,372 | \$4.26 | \$1.97 | \$0.70 | \$6.93 | \$11,559.24 | \$4.94 | \$2.28 | \$0.81 | \$8.03 | \$13,394.04 | 15.87% | |
| 11 | 8800 LUMEN | Cobrahead | 307,524 | 41 | 12,608,484 | \$3.56 | \$1.74 | \$0.99 | \$6.29 | \$1,934,325.96 | \$4.12 | \$2.02 | \$1.15 | \$7.29 | \$2,241,849.96 | 15.90% | |
| 12 | 20000 LUMEN | Cobrahead | 28,248 | 80 | 2,259,840 | \$4.91 | \$2.14 | \$1.93 | \$8.98 | \$253,667.04 | \$5.69 | \$2.48 | \$2.24 | \$10.41 | \$294,061.68 | 15.92% | |
| 13 | 25000 LUMEN | Cobrahead | 19,632 | 100 | 1,963,200 | \$4.77 | \$2.11 | \$2.41 | \$9.29 | \$182,381.28 | \$5.53 | \$2.44 | \$2.80 | \$10.77 | \$211,436.64 | 15.93% | |
| 14 | 46000 LUMEN | Cobrahead | 19,548 | 164 | 3,205,872 | \$5.02 | \$2.17 | \$3.96 | \$11.15 | \$217,960.20 | \$5.82 | \$2.51 | \$4.59 | \$12.92 | \$252,560.16 | 15.87% | |
| 15 | 8800 LUMEN | Cut-Off Cobrahead | 13,008 | 41 | 533,328 | \$3.94 | \$1.84 | \$0.99 | \$6.77 | \$88,064.16 | \$4.56 | \$2.13 | \$1.15 | \$7.84 | \$101,982.72 | 15.81% | |
| 16 | 25000 LUMEN | Cut-Off Cobrahead | 4,524 | 100 | 452,400 | \$4.84 | \$2.13 | \$2.41 | \$9.38 | \$42,435.12 | \$5.61 | \$2.47 | \$2.80 | \$10.88 | \$49,221.12 | 15.99% | |
| 17 | 46000 LUMEN | Cut-Off Cobrahead | 552 | 164 | 90,528 | \$5.04 | \$2.17 | \$3.96 | \$11.17 | \$6,165.84 | \$5.84 | \$2.51 | \$4.59 | \$12.94 | \$7,142.88 | 15.85% | |
| 18 | 25000 LUMEN | Bracket Mount CIS | 396 | 100 | 39,600 | \$11.07 | \$3.87 | \$2.41 | \$17.35 | \$6,870.60 | \$12.82 | \$4.48 | \$2.80 | \$20.10 | \$7,959.60 | 15.85% | |
| 19 | 25000 LUMEN | Tenon Top CIS | 36 | 100 | 3,600 | \$11.08 | \$3.87 | \$2.41 | \$17.36 | \$624.96 | \$12.84 | \$4.48 | \$2.80 | \$20.12 | \$724.32 | 15.90% | |
| 20 | 46000 LUMEN | Bracket Mount CIS | 420 | 161 | 67,620 | \$11.78 | \$4.05 | \$3.89 | \$19.72 | \$8,282.40 | \$13.65 | \$4.69 | \$4.50 | \$22.84 | \$9,592.80 | 15.82% | |
| 21 | 25000 LUMEN | Small ORL | 456 | 100 | 45,600 | \$10.91 | \$3.81 | \$2.41 | \$17.13 | \$7,811.28 | \$12.64 | \$4.41 | \$2.80 | \$19.85 | \$9,051.60 | 15.88% | |
| 22 | 46000 LUMEN | Small ORL | 948 | 164 | 155,472 | \$11.42 | \$3.96 | \$3.96 | \$19.34 | \$18,334.32 | \$13.22 | \$4.59 | \$4.59 | \$22.40 | \$21,235.20 | 15.82% | |
| 23 | 20000 LUMEN | Large ORL | 3,120 | 80 | 249,600 | \$18.47 | \$5.91 | \$1.93 | \$26.31 | \$82,087.20 | \$21.40 | \$6.85 | \$2.24 | \$30.49 | \$95,128.80 | 15.89% | |
| 24 | 46000 LUMEN | Large ORL | 360 | 164 | 59,040 | \$20.80 | \$6.57 | \$3.96 | \$31.33 | \$11,278.80 | \$24.10 | \$7.61 | \$4.59 | \$36.30 | \$13,068.00 | 15.86% | |
| 25 | 46000 LUMEN | Shoebbox | 876 | 164 | 143,664 | \$9.54 | \$3.43 | \$3.96 | \$16.93 | \$14,830.68 | \$11.05 | \$3.97 | \$4.59 | \$19.61 | \$17,178.36 | 15.83% | |
| 26 | 16000 LUMEN | Directional | 1,464 | 68 | 99,552 | \$5.36 | \$2.23 | \$1.64 | \$9.23 | \$13,512.72 | \$6.21 | \$2.58 | \$1.90 | \$10.69 | \$15,650.16 | 15.82% | |
| 27 | 20000 LUMEN | Directional | 1,704 | 80 | 136,320 | \$7.74 | \$2.94 | \$1.93 | \$12.61 | \$21,487.44 | \$8.97 | \$3.41 | \$2.24 | \$14.62 | \$24,912.48 | 15.94% | |
| 28 | 46000 LUMEN | Directional | 112,776 | 164 | 18,495,264 | \$5.75 | \$2.38 | \$3.96 | \$12.09 | \$1,363,461.84 | \$6.66 | \$2.76 | \$4.59 | \$14.01 | \$1,579,991.76 | 15.88% | |
| 29 | 125000 LUMEN | Large Flood | 396 | 379 | 150,084 | \$9.13 | \$3.50 | \$9.15 | \$21.78 | \$8,624.88 | \$10.58 | \$4.05 | \$10.60 | \$25.23 | \$9,991.08 | 15.84% | |
| 30 | <u>HIGH PRESSURE SODIUM VAPOR (OS-III) - PAID UP FRONT</u> | | | | | | | | | | | | | | | | |
| 31 | 8800 LUMEN | Open Bottom PUF | 2,712 | 41 | 111,192 | N/A | \$1.48 | \$0.99 | \$2.47 | \$6,698.64 | N/A | \$1.71 | \$1.15 | \$2.86 | \$7,756.32 | 15.79% | |
| 32 | 8800 LUMEN | Acorn PUF | 11,016 | 41 | 451,656 | N/A | \$4.37 | \$0.99 | \$5.36 | \$59,045.76 | N/A | \$5.06 | \$1.15 | \$6.21 | \$68,409.36 | 15.86% | |
| 33 | 8800 LUMEN | Colonial PUF | 8,496 | 41 | 348,336 | N/A | \$1.72 | \$0.99 | \$2.71 | \$23,024.16 | N/A | \$1.99 | \$1.15 | \$3.14 | \$26,677.44 | 15.87% | |
| 34 | 8800 LUMEN | English Coach PUF | 540 | 41 | 22,140 | N/A | \$4.69 | \$0.99 | \$5.68 | \$3,067.20 | N/A | \$5.43 | \$1.15 | \$6.58 | \$3,553.20 | 15.85% | |
| 35 | 8800 LUMEN | Destin Single PUF | 804 | 41 | 32,964 | N/A | \$7.55 | \$0.99 | \$8.54 | \$6,866.16 | N/A | \$8.75 | \$1.15 | \$9.90 | \$7,959.60 | 15.93% | |
| 36 | 8800 LUMEN | Cobrahead PUF | 17,544 | 41 | 719,304 | N/A | \$1.74 | \$0.99 | \$2.73 | \$47,895.12 | N/A | \$2.02 | \$1.15 | \$3.17 | \$55,614.48 | 16.12% | |
| 37 | 16000 LUMEN | Directional PUF | 24 | 68 | 1,632 | N/A | \$2.23 | \$1.64 | \$3.87 | \$92.88 | N/A | \$2.58 | \$1.90 | \$4.48 | \$107.52 | 15.76% | |
| 38 | 17600 LUMEN | Destin Double PUF | 24 | 82 | 1,968 | N/A | \$14.55 | \$1.98 | \$16.53 | \$396.72 | N/A | \$16.86 | \$2.29 | \$19.15 | \$459.60 | 15.85% | |
| 39 | 20000 LUMEN | Cobrahead PUF | 2,904 | 80 | 232,320 | N/A | \$2.14 | \$1.93 | \$4.07 | \$11,819.28 | N/A | \$2.48 | \$2.24 | \$4.72 | \$13,706.88 | 15.97% | |
| 40 | 25000 LUMEN | Cobrahead PUF | 5,652 | 100 | 565,200 | N/A | \$2.11 | \$2.41 | \$4.52 | \$25,547.04 | N/A | \$2.44 | \$2.80 | \$5.24 | \$29,616.48 | 15.93% | |

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FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Calculate revenues under present and proposed rates for the test year for each lighting schedule. Show revenues from charges for all types of lighting fixtures, poles and conductors. Poles should be listed separately from fixtures. Show separately revenues from customers who own facilities and those who do not. Annual kWh must agree with the data provided in Schedule E-15.

Type of Data Shown:

Projected Test Year Ended 12/31/17

Prior Year Ended 12/31/16

Historical Year Ended 12/31/15

Witness: L. P. Evans

COMPANY: GULF POWER COMPANY

DOCKET NO.: 160186-EI

| (1) Line No. | (2) Type of Facility | (3) Description | (4) Annual Billing Items | (5) Est. Monthly KWH | (6) Annual KWH | (9) Present Rates | | | | | (14) Proposed Rates | | | | | (17) Percent Increase |
|---|-------------------------|-----------------------|-----------------------------|-------------------------|-------------------|------------------------|---------------------------|----------------------|------------------------------|--------------------------|-------------------------|----------------------------|-----------------------|------------------------------|--------------------------|--------------------------|
| | | | | | | (7) Facility Charge | (8) Maintenance Charge | (9) Energy Charge | (10) Total Monthly Charge | (11) Total \$ Revenue | (12) Facility Charge | (13) Maintenance Charge | (14) Energy Charge | (15) Total Monthly Charge | (16) Total \$ Revenue | |
| <u>HIGH PRESSURE SODIUM VAPOR (OS-I/II) - PAID UP FRONT (Cont.)</u> | | | | | | | | | | | | | | | | |
| 2 | 46000 LUMEN | Bracket Mount CIS PUF | 192 | 161 | 30,912 | N/A | \$4.05 | \$3.89 | \$7.94 | \$1,524.48 | N/A | \$4.69 | \$4.50 | \$9.19 | \$1,764.48 | 15.74% |
| 3 | 46000 LUMEN | Cobrahead PUF | 2,244 | 164 | 368,016 | N/A | \$2.17 | \$3.96 | \$6.13 | \$13,755.72 | N/A | \$2.51 | \$4.59 | \$7.10 | \$15,932.40 | 15.82% |
| 4 | 8800 LUMEN | Cut-Off Cobrahead PUF | 1,416 | 41 | 58,056 | N/A | \$1.84 | \$0.99 | \$2.83 | \$4,007.28 | N/A | \$2.13 | \$1.15 | \$3.28 | \$4,644.48 | 15.90% |
| 5 | 25000 LUMEN | Cut-Off Cobrahead PUF | 1,944 | 100 | 194,400 | N/A | \$2.13 | \$2.41 | \$4.54 | \$8,825.76 | N/A | \$2.47 | \$2.80 | \$5.27 | \$10,244.88 | 16.08% |
| 6 | 46000 LUMEN | Cut-Off Cobrahead PUF | 132 | 164 | 21,648 | N/A | \$2.17 | \$3.96 | \$6.13 | \$809.16 | N/A | \$2.51 | \$4.59 | \$7.10 | \$937.20 | 15.82% |
| 7 | 25000 LUMEN | Bracket Mount CIS PUF | 1,680 | 100 | 168,000 | N/A | \$3.87 | \$2.41 | \$6.28 | \$10,550.40 | N/A | \$4.48 | \$2.80 | \$7.28 | \$12,230.40 | 15.92% |
| 8 | 25000 LUMEN | Tenon Top CIS PUF | 636 | 100 | 63,600 | N/A | \$3.87 | \$2.41 | \$6.28 | \$3,994.08 | N/A | \$4.48 | \$2.80 | \$7.28 | \$4,630.08 | 15.92% |
| 9 | 25000 LUMEN | Small ORL PUF | 192 | 100 | 19,200 | N/A | \$3.81 | \$2.41 | \$6.22 | \$1,194.24 | N/A | \$4.41 | \$2.80 | \$7.21 | \$1,384.32 | 15.92% |
| 10 | 46000 LUMEN | Shoobox PUF | 816 | 164 | 133,824 | N/A | \$3.43 | \$3.96 | \$7.39 | \$6,030.24 | N/A | \$3.97 | \$4.59 | \$8.56 | \$6,984.96 | 15.83% |
| 11 | 46000 LUMEN | Directional PUF | 1,176 | 164 | 192,864 | N/A | \$2.38 | \$3.96 | \$6.34 | \$7,455.84 | N/A | \$2.76 | \$4.59 | \$7.35 | \$8,643.60 | 15.93% |
| <u>METAL HALIDE (OS-I/II)</u> | | | | | | | | | | | | | | | | |
| 13 | 12000 LUMEN | Acorn | 804 | 72 | 57,888 | \$13.08 | \$5.50 | \$1.74 | \$20.32 | \$16,337.28 | \$15.15 | \$6.37 | \$2.01 | \$23.53 | \$18,918.12 | 15.80% |
| 14 | 12000 LUMEN | Colonial | 1,440 | 72 | 103,680 | \$3.62 | \$2.88 | \$1.74 | \$8.24 | \$11,865.60 | \$4.19 | \$3.34 | \$2.01 | \$9.54 | \$13,737.60 | 15.78% |
| 15 | 12000 LUMEN | Destin Single | 24 | 72 | 1,728 | \$24.45 | \$8.68 | \$1.74 | \$34.87 | \$836.88 | \$28.33 | \$10.06 | \$2.01 | \$40.40 | \$969.60 | 15.86% |
| 16 | 32000 LUMEN | Small Flood | 23,976 | 163 | 3,908,088 | \$5.88 | \$2.54 | \$3.93 | \$12.35 | \$296,103.60 | \$6.81 | \$2.94 | \$4.56 | \$14.31 | \$343,096.56 | 15.87% |
| 17 | 32000 LUMEN | Small Parking Lot | 2,892 | 163 | 471,396 | \$10.86 | \$3.94 | \$3.93 | \$18.73 | \$54,167.16 | \$12.58 | \$4.56 | \$4.56 | \$21.70 | \$62,756.40 | 15.86% |
| 18 | 100000 LUMEN | Large Flood | 21,000 | 378 | 7,938,000 | \$8.43 | \$5.04 | \$9.12 | \$22.59 | \$474,390.00 | \$9.77 | \$5.84 | \$10.57 | \$26.18 | \$549,780.00 | 15.89% |
| 19 | 100000 LUMEN | Large Parking Lot | 1,212 | 378 | 458,136 | \$18.74 | \$6.99 | \$9.12 | \$34.85 | \$42,238.20 | \$21.71 | \$8.10 | \$10.57 | \$40.38 | \$48,940.56 | 15.87% |
| <u>METAL HALIDE (OS-I/II) - PAID UP FRONT</u> | | | | | | | | | | | | | | | | |
| 21 | 12000 LUMEN | Acorn PUF | 636 | 72 | 45,792 | N/A | \$5.50 | \$1.74 | \$7.24 | \$4,604.64 | N/A | \$6.37 | \$2.01 | \$8.38 | \$5,329.68 | 15.75% |
| 22 | 12000 LUMEN | Colonial PUF | 72 | 72 | 5,184 | N/A | \$2.88 | \$1.74 | \$4.62 | \$332.64 | N/A | \$3.34 | \$2.01 | \$5.35 | \$385.20 | 15.80% |
| 23 | 12000 LUMEN | Destin Single PUF | 528 | 72 | 38,016 | N/A | \$8.68 | \$1.74 | \$10.42 | \$5,501.76 | N/A | \$10.06 | \$2.01 | \$12.07 | \$6,372.96 | 15.83% |
| 24 | 24000 LUMEN | Destin Double PUF | 60 | 144 | 8,640 | N/A | \$16.24 | \$3.48 | \$19.72 | \$1,183.20 | N/A | \$18.81 | \$4.03 | \$22.84 | \$1,370.40 | 15.82% |
| 25 | 32000 LUMEN | Small Flood PUF | 276 | 163 | 44,988 | N/A | \$2.54 | \$3.93 | \$6.47 | \$1,785.72 | N/A | \$2.94 | \$4.56 | \$7.50 | \$2,070.00 | 15.92% |
| 26 | 32000 LUMEN | Small Parking Lot PUF | 348 | 163 | 56,724 | N/A | \$3.94 | \$3.93 | \$7.87 | \$2,738.76 | N/A | \$4.56 | \$4.56 | \$9.12 | \$3,173.76 | 15.88% |
| 27 | 100000 LUMEN | Large Flood PUF | 780 | 378 | 294,840 | N/A | \$5.04 | \$9.12 | \$14.16 | \$11,044.80 | N/A | \$5.84 | \$10.57 | \$16.41 | \$12,799.80 | 15.89% |
| 28 | 100000 LUMEN | Large Parking Lot PUF | 96 | 378 | 36,288 | N/A | \$6.99 | \$9.12 | \$16.11 | \$1,546.56 | N/A | \$8.10 | \$10.57 | \$18.67 | \$1,792.32 | 15.89% |
| <u>METAL HALIDE PULSE START (OS-I/II)</u> | | | | | | | | | | | | | | | | |
| 30 | 13000 LUMEN | Acorn PS | 1,332 | 65 | 86,580 | \$14.84 | \$5.35 | \$1.57 | \$21.76 | \$28,984.32 | \$17.19 | \$6.20 | \$1.82 | \$25.21 | \$33,579.72 | 15.85% |
| 31 | 13000 LUMEN | Colonial PS | 3,300 | 65 | 214,500 | \$4.63 | \$2.51 | \$1.57 | \$8.71 | \$28,743.00 | \$5.36 | \$2.91 | \$1.82 | \$10.09 | \$33,297.00 | 15.84% |
| 32 | 13000 LUMEN | Destin Single PS | 132 | 65 | 8,580 | \$32.19 | \$10.20 | \$1.57 | \$43.96 | \$5,802.72 | \$37.29 | \$11.82 | \$1.82 | \$50.93 | \$6,722.76 | 15.86% |
| 33 | 33000 LUMEN | Small Flood PS | 15,996 | 137 | 2,191,452 | \$6.59 | \$3.24 | \$3.31 | \$13.14 | \$210,187.44 | \$7.63 | \$3.75 | \$3.83 | \$15.21 | \$243,299.16 | 15.75% |
| 34 | 33000 LUMEN | Shoobox PS | 564 | 137 | 77,268 | \$7.87 | \$3.61 | \$3.31 | \$14.79 | \$8,341.56 | \$9.12 | \$4.18 | \$3.83 | \$17.13 | \$9,661.32 | 15.82% |
| 35 | 68000 LUMEN | Flood PS | 804 | 288 | 231,552 | \$6.79 | \$5.45 | \$6.95 | \$19.19 | \$15,428.76 | \$7.87 | \$6.31 | \$8.06 | \$22.24 | \$17,880.96 | 15.89% |

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Calculate revenues under present and proposed rates for the test year for each lighting schedule. Show revenues from charges for all types of lighting fixtures, poles and conductors. Poles should be listed separately from fixtures. Show separately revenues from customers who own facilities and those who do not. Annual kWh must agree with the data provided in Schedule E-15.

Type of Data Shown:

Projected Test Year Ended 12/31/17

Prior Year Ended 12/31/16

Historical Year Ended 12/31/15

Witness: L. P. Evans

COMPANY: GULF POWER COMPANY

DOCKET NO.: 160186-EI

| (1) Line No. | (2) Type of Facility | (3) Description | (4) Annual Billing Items | (5) Est. Monthly KWH | (6) Annual KWH | (9) Present Rates | | | | (13) Proposed Rates | | | | (16) Total Revenue | (17) Percent Increase | |
|-----------------|--|----------------------|-----------------------------|-------------------------|-------------------|------------------------|---------------------------|----------------------|------------------------------|------------------------|-------------------------|----------------------------|-----------------------|-----------------------|--------------------------|------------------------------|
| | | | | | | (7) Facility Charge | (8) Maintenance Charge | (9) Energy Charge | (10) Total Monthly Charge | (11) Total Revenue | (12) Facility Charge | (13) Maintenance Charge | (14) Energy Charge | | | (15) Total Monthly Charge |
| 1 | <u>METAL HALIDE PULSE START (OS-III) - PAID UP FRONT</u> | | | | | | | | | | | | | | | |
| 2 | 13000 LUMEN | Acorn PS PUF | 3,372 | 65 | 219,180 | N/A | \$5.35 | \$1.57 | \$6.92 | \$23,334.24 | N/A | \$6.20 | \$1.82 | \$8.02 | \$27,043.44 | 15.90% |
| 3 | 13000 LUMEN | Colonial PS PUF | 396 | 65 | 25,740 | N/A | \$2.51 | \$1.57 | \$4.08 | \$1,615.68 | N/A | \$2.91 | \$1.82 | \$4.73 | \$1,873.08 | 15.93% |
| 4 | 13000 LUMEN | Destin Single PS PUF | 84 | 65 | 5,460 | N/A | \$10.20 | \$1.57 | \$11.77 | \$988.68 | N/A | \$11.82 | \$1.82 | \$13.64 | \$1,145.76 | 15.89% |
| 5 | 33000 LUMEN | Small Flood PS PUF | 780 | 137 | 106,860 | N/A | \$3.24 | \$3.31 | \$6.55 | \$5,109.00 | N/A | \$3.75 | \$3.83 | \$7.58 | \$5,912.40 | 15.73% |
| 6 | 33000 LUMEN | Shoebox PS PUF | 324 | 137 | 44,388 | N/A | \$3.61 | \$3.31 | \$6.92 | \$2,242.08 | N/A | \$4.18 | \$3.83 | \$8.01 | \$2,595.24 | 15.75% |
| 7 | <u>LED (OS-VIII)</u> | | | | | | | | | | | | | | | |
| 8 | 3776 LUMEN | Acorn | 24 | 26 | 624 | \$17.42 | \$9.00 | \$0.63 | \$27.05 | \$649.20 | \$20.18 | \$10.43 | \$0.73 | \$31.34 | \$752.16 | 15.86% |
| 9 | 4440 LUMEN | Street Light | 432 | 25 | 10,800 | \$13.52 | \$4.63 | \$0.60 | \$18.75 | \$8,100.00 | \$15.66 | \$5.36 | \$0.70 | \$21.72 | \$9,383.04 | 15.84% |
| 10 | 5100 LUMEN | Cobrahead S2 | 3,024 | 25 | 75,600 | \$5.93 | \$3.87 | \$0.60 | \$10.40 | \$31,449.60 | \$6.87 | \$4.48 | \$0.70 | \$12.05 | \$36,439.20 | 15.87% |
| 11 | 10200 LUMEN | Cobrahead S3 | 792 | 46 | 36,432 | \$7.30 | \$4.46 | \$1.11 | \$12.87 | \$10,193.04 | \$8.46 | \$5.17 | \$1.29 | \$14.92 | \$11,816.64 | 15.93% |
| 12 | 6320 LUMEN | ATB071 S2/S3 | 420 | 24 | 10,080 | \$7.39 | \$5.02 | \$0.58 | \$12.99 | \$5,455.80 | \$8.56 | \$5.82 | \$0.67 | \$15.05 | \$6,321.00 | 15.86% |
| 13 | 9200 LUMEN | ATB1 105 S3 | 312 | 36 | 11,232 | \$10.80 | \$6.07 | \$0.87 | \$17.74 | \$5,534.88 | \$12.51 | \$7.03 | \$1.01 | \$20.55 | \$6,411.60 | 15.84% |
| 14 | 23240 LUMEN | ATB2 280 S4 | 26,436 | 96 | 2,537,856 | \$12.22 | \$7.05 | \$2.32 | \$21.59 | \$570,753.24 | \$14.16 | \$8.17 | \$2.69 | \$25.02 | \$661,428.72 | 15.89% |
| 15 | 9600 LUMEN | E157 SAW | 24 | 54 | 1,296 | \$18.30 | \$5.46 | \$1.30 | \$25.06 | \$601.44 | \$21.20 | \$6.33 | \$1.51 | \$29.04 | \$696.96 | 15.88% |
| 16 | 7377 LUMEN | WP9 A2/S2 | 36 | 48 | 1,728 | \$41.12 | \$13.62 | \$1.16 | \$55.90 | \$2,012.40 | \$47.64 | \$15.78 | \$1.34 | \$64.76 | \$2,331.36 | 15.85% |
| 17 | 15228 LUMEN | Destin Double | 12 | 72 | 864 | \$62.92 | \$30.10 | \$1.74 | \$94.76 | \$1,137.12 | \$72.89 | \$34.87 | \$2.01 | \$109.77 | \$1,317.24 | 15.84% |
| 18 | 9336 LUMEN | ATB0 108 | 14,784 | 37 | 547,008 | \$6.84 | \$4.44 | \$0.88 | \$12.16 | \$179,773.44 | \$7.92 | \$5.14 | \$1.03 | \$14.09 | \$208,306.56 | 15.87% |
| 19 | 3640 LUMEN | Colonial | 15,900 | 15 | 238,500 | \$7.35 | \$4.72 | \$0.36 | \$12.43 | \$197,637.00 | \$8.52 | \$5.47 | \$0.42 | \$14.41 | \$229,119.00 | 15.93% |
| 20 | 4204 LUMEN | LED Security Lt | 94,596 | 15 | 1,418,940 | \$4.48 | \$2.68 | \$0.36 | \$7.52 | \$711,361.92 | \$5.19 | \$3.10 | \$0.42 | \$8.71 | \$823,931.16 | 15.82% |
| 21 | 5510 LUMEN | LED Roadway 1 | 9,420 | 21 | 197,820 | \$5.39 | \$3.42 | \$0.51 | \$9.32 | \$87,794.40 | \$6.24 | \$3.96 | \$0.59 | \$10.79 | \$101,641.80 | 15.77% |
| 22 | 32327 LUMEN | Galleon 6sq | 4,560 | 108 | 492,480 | \$19.44 | \$10.28 | \$2.61 | \$32.33 | \$147,424.80 | \$22.52 | \$11.91 | \$3.02 | \$37.45 | \$170,772.00 | 15.84% |
| 23 | 36000 LUMEN | Flood 421 W | 27,060 | 145 | 3,923,700 | \$16.83 | \$9.30 | \$3.45 | \$29.58 | \$800,434.80 | \$19.50 | \$10.77 | \$4.06 | \$34.33 | \$928,969.80 | 16.06% |
| 24 | 5355 LUMEN | Wildlife Cert | 552 | 36 | 19,872 | \$16.52 | \$8.77 | \$0.87 | \$26.16 | \$14,440.32 | \$19.14 | \$10.16 | \$1.01 | \$30.31 | \$16,731.12 | 15.86% |
| 25 | <u>LED (OS-VIII) - PAID UP FRONT</u> | | | | | | | | | | | | | | | |
| 26 | 3640 LUMEN | Colonial PUF | 1,080 | 15 | 16,200 | N/A | \$4.72 | \$0.36 | \$5.08 | \$5,486.40 | N/A | \$5.47 | \$0.42 | \$5.89 | \$6,361.20 | 15.94% |
| 27 | 3776 LUMEN | Acorn PUF | 864 | 26 | 22,464 | N/A | \$9.00 | \$0.63 | \$9.63 | \$8,320.32 | N/A | \$10.43 | \$0.73 | \$11.16 | \$9,642.24 | 15.89% |
| 28 | 4204 LUMEN | LED Security Lt PUF | 72 | 15 | 1,080 | N/A | \$2.68 | \$0.36 | \$3.04 | \$218.88 | N/A | \$3.10 | \$0.42 | \$3.52 | \$253.44 | 15.79% |
| 29 | 5000 LUMEN | Acorn A5 PUF | 348 | 19 | 6,612 | N/A | \$7.75 | \$0.46 | \$8.21 | \$2,857.08 | N/A | \$8.98 | \$0.53 | \$9.51 | \$3,309.48 | 15.83% |
| 30 | 5032 LUMEN | LG Colonial PUF | 72 | 25 | 1,800 | N/A | \$5.55 | \$0.59 | \$6.14 | \$442.08 | N/A | \$6.43 | \$0.70 | \$7.13 | \$513.36 | 16.12% |
| 31 | 5100 LUMEN | Cobrahead S2 PUF | 36 | 25 | 900 | N/A | \$3.87 | \$0.60 | \$4.47 | \$160.92 | N/A | \$4.48 | \$0.70 | \$5.18 | \$186.48 | 15.88% |
| 32 | 5355 LUMEN | Wildlife Cert PUF | 2,616 | 36 | 94,176 | N/A | \$8.77 | \$0.87 | \$9.64 | \$25,218.24 | N/A | \$10.16 | \$1.01 | \$11.17 | \$29,220.72 | 15.87% |
| 33 | 5510 LUMEN | LED Roadway 1 PUF | 59,592 | 21 | 1,251,432 | N/A | \$3.42 | \$0.51 | \$3.93 | \$234,196.56 | N/A | \$3.96 | \$0.59 | \$4.55 | \$271,143.60 | 15.78% |
| 34 | 6320 LUMEN | ATB071 S2/S3 PUF | 2,052 | 24 | 49,248 | N/A | \$5.02 | \$0.58 | \$5.60 | \$11,491.20 | N/A | \$5.82 | \$0.67 | \$6.49 | \$13,317.48 | 15.89% |
| 35 | 7200 LUMEN | E132 A3 PUF | 828 | 45 | 37,260 | N/A | \$7.91 | \$1.09 | \$9.00 | \$7,452.00 | N/A | \$9.16 | \$1.26 | \$10.42 | \$8,627.76 | 15.78% |
| 36 | 7377 LUMEN | WP9 A2/S2 PUF | 960 | 48 | 46,080 | N/A | \$13.62 | \$1.16 | \$14.78 | \$14,188.80 | N/A | \$15.78 | \$1.34 | \$17.12 | \$16,435.20 | 15.83% |
| 37 | 9200 LUMEN | ATB1 105 S3 PUF | 1,152 | 36 | 41,472 | N/A | \$6.07 | \$0.87 | \$6.94 | \$7,994.88 | N/A | \$7.03 | \$1.01 | \$8.04 | \$9,262.08 | 15.85% |

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FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Calculate revenues under present and proposed rates for the test year for each lighting schedule. Show revenues from charges for all types of lighting fixtures, poles and conductors. Poles should be listed separately from fixtures. Show separately revenues from customers who own facilities and those who do not. Annual kWh must agree with the data provided in Schedule E-15.

Type of Data Shown:

Projected Test Year Ended 12/31/17

Prior Year Ended 12/31/16

Historical Year Ended 12/31/15

Witness: L. P. Evans

COMPANY: GULF POWER COMPANY

DOCKET NO.: 160186-EI

| (1) Line No. | (2) Type of Facility | (3) Description | (4) Annual Billing Items | (5) Est. Monthly KWH | (6) Annual KWH | (7) Facility Charge | (8) Maintenance Charge | (9) Present Rates | | | (10) Proposed Rates | | | | | (16) Total Revenue | (17) Percent Increase |
|-----------------|---|--------------------|-----------------------------|-------------------------|-------------------|------------------------|---------------------------|-------------------|----------------------|------------------|---------------------|--------------------|---------------|----------------------|------------------|-----------------------|--------------------------|
| | | | | | | | | Energy Charge | Total Monthly Charge | Total \$ Revenue | Facility Charge | Maintenance Charge | Energy Charge | Total Monthly Charge | Total \$ Revenue | | |
| 1 | <u>LED (OS-I/II) - PAID UP FRONT (Cont.)</u> | | | | | | | | | | | | | | | | |
| 2 | 9336 LUMEN | ATB0 108 PUF | 1,332 | 37 | 49,284 | N/A | \$4.44 | \$0.88 | \$5.32 | \$7,086.24 | N/A | \$5.14 | \$1.03 | \$6.17 | \$8,218.44 | 15.98% | |
| 3 | 9600 LUMEN | E157 SAW PUF | 288 | 54 | 15,552 | N/A | \$5.46 | \$1.30 | \$6.76 | \$1,946.88 | N/A | \$6.33 | \$1.51 | \$7.84 | \$2,257.92 | 15.98% | |
| 4 | 10200 LUMEN | Cobrahead S3 PUF | 2,520 | 46 | 115,920 | N/A | \$4.46 | \$1.11 | \$5.57 | \$14,036.40 | N/A | \$5.17 | \$1.29 | \$6.46 | \$16,279.20 | 15.98% | |
| 5 | 23240 LUMEN | ATB2 280 S4 PUF | 18,372 | 96 | 1,763,712 | N/A | \$7.05 | \$2.32 | \$9.37 | \$172,145.64 | N/A | \$8.17 | \$2.69 | \$10.86 | \$199,519.92 | 15.90% | |
| 6 | 36000 LUMEN | Flood 421 W PUF | 1,224 | 145 | 177,480 | N/A | \$9.30 | \$3.45 | \$12.75 | \$15,606.00 | N/A | \$10.77 | \$4.06 | \$14.83 | \$18,151.92 | 16.31% | |
| 7 | <u>MERCURY VAPOR (OS-I/II)</u> | | | | | | | | | | | | | | | | |
| 8 | 7000 LUMEN | Open Bottom | 12 | 67 | 804 | \$2.11 | \$1.30 | \$1.62 | \$5.03 | \$60.36 | \$2.44 | \$1.51 | \$1.87 | \$5.82 | \$69.84 | 15.71% | |
| 9 | 3200 LUMEN | Cobrahead | 12 | 39 | 468 | \$3.91 | \$1.83 | \$0.94 | \$6.68 | \$80.16 | \$4.53 | \$2.12 | \$1.09 | \$7.74 | \$92.88 | 15.87% | |
| 10 | 7000 LUMEN | Cobrahead | 12 | 67 | 804 | \$3.55 | \$1.71 | \$1.62 | \$6.88 | \$82.56 | \$4.11 | \$1.98 | \$1.87 | \$7.96 | \$95.52 | 15.70% | |
| 11 | 9400 LUMEN | Cobrahead | 12 | 95 | 1,140 | \$4.66 | \$2.08 | \$2.29 | \$9.03 | \$108.36 | \$5.40 | \$2.41 | \$2.66 | \$10.47 | \$125.64 | 15.95% | |
| 12 | 17000 LUMEN | Cobrahead | 12 | 152 | 1,824 | \$5.09 | \$2.17 | \$3.67 | \$10.93 | \$131.16 | \$5.90 | \$2.51 | \$4.25 | \$12.66 | \$151.92 | 15.83% | |
| 13 | 48000 LUMEN | Cobrahead | 12 | 372 | 4,464 | \$10.21 | \$3.76 | \$8.98 | \$22.95 | \$275.40 | \$11.83 | \$4.36 | \$10.40 | \$26.59 | \$319.08 | 15.86% | |
| 14 | 17000 LUMEN | Directional | 12 | 163 | 1,956 | \$7.66 | \$2.90 | \$3.93 | \$14.49 | \$173.88 | \$8.87 | \$3.36 | \$4.56 | \$16.79 | \$201.48 | 15.87% | |
| 15 | <u>CUSTOMER-OWNED MISC STREET/OUTDOOR LIGHTING (OS-I/II)</u> | | | | | 3,969,260 | N/A | N/A | \$0.02414 | N/A | \$95,817.94 | N/A | N/A | \$0.02797 | N/A | \$111,020.20 | 15.87% |
| 16 | <u>CUSTOMER OWNED WITH RELAMPING SERVICE AGREEMENT - HIGH PRESSURE SODIUM VAPOR (OS-I/II)</u> | | | | | | | | | | | | | | | | |
| 17 | 8800 LUMEN | Unmetered | 1,116 | 41 | 45,756 | N/A | \$0.67 | \$0.99 | \$1.66 | \$1,852.56 | N/A | \$0.78 | \$1.15 | \$1.93 | \$2,153.88 | 16.27% | |
| 18 | 46000 LUMEN | Unmetered | 288 | 164 | 47,232 | N/A | \$0.68 | \$3.96 | \$4.64 | \$1,336.32 | N/A | \$0.79 | \$4.59 | \$5.38 | \$1,549.44 | 15.95% | |
| 19 | 8800 LUMEN | Metered | 192 | N/A | N/A | N/A | \$0.67 | N/A | \$0.67 | \$128.64 | N/A | \$0.78 | N/A | \$0.78 | \$149.76 | 16.42% | |
| 20 | 20000 LUMEN | Metered | 408 | N/A | N/A | N/A | \$0.68 | N/A | \$0.68 | \$277.44 | N/A | \$0.79 | N/A | \$0.79 | \$322.32 | 16.18% | |
| 21 | 25000 LUMEN | Metered | 588 | N/A | N/A | N/A | \$0.69 | N/A | \$0.69 | \$405.72 | N/A | \$0.80 | N/A | \$0.80 | \$470.40 | 15.94% | |
| 22 | 46000 LUMEN | Metered | 252 | N/A | N/A | N/A | \$0.68 | N/A | \$0.68 | \$171.36 | N/A | \$0.79 | N/A | \$0.79 | \$199.08 | 16.18% | |
| 23 | <u>CUSTOMER OWNED WITH RELAMPING SERVICE AGREEMENT - METAL HALIDE (OS I/II)</u> | | | | | | | | | | | | | | | | |
| 24 | 32000 LUMEN | Unmetered | 120 | 163 | 19,560 | N/A | \$0.81 | \$3.93 | \$4.74 | \$568.80 | N/A | \$0.94 | \$4.56 | \$5.50 | \$660.00 | 16.03% | |
| 25 | 32000 LUMEN | Metered | 360 | N/A | N/A | N/A | \$0.81 | N/A | \$0.81 | \$291.60 | N/A | \$0.94 | N/A | \$0.94 | \$338.40 | 16.05% | |
| 26 | 100000 LUMEN | Large Flood | 96 | 378 | 36,288 | N/A | \$2.99 | \$8.99 | \$11.98 | \$1,150.08 | N/A | \$3.45 | \$10.56 | \$14.01 | \$1,344.96 | 16.94% | |
| 27 | <u>HIGH PRESSURE SODIUM VAPOR - CUSTOMER OWNED/CUSTOMER MAINTAINED (OS-I/II)</u> | | | | | | | | | | | | | | | | |
| 28 | Customer-Owned | 8800 | 372 | 41 | 15,252 | N/A | N/A | \$0.99 | \$0.99 | \$368.28 | N/A | N/A | \$1.15 | \$1.15 | \$427.80 | 16.16% | |
| 29 | Customer-Owned | 20000 | 48 | 80 | 3,840 | N/A | N/A | \$1.93 | \$1.93 | \$92.64 | N/A | N/A | \$2.24 | \$2.24 | \$107.52 | 16.06% | |
| 30 | Customer-Owned | 25000 | 4,224 | 100 | 422,400 | N/A | N/A | \$2.41 | \$2.41 | \$10,179.84 | N/A | N/A | \$2.80 | \$2.80 | \$11,827.20 | 16.18% | |

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FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Calculate revenues under present and proposed rates for the test year for each lighting schedule. Show revenues from charges for all types of lighting fixtures, poles and conductors. Poles should be listed separately from fixtures. Show separately revenues from customers who own facilities and those who do not. Annual kWh must agree with the data provided in Schedule E-15.

Type of Data Shown:

- Projected Test Year Ended 12/31/17
- Prior Year Ended 12/31/16
- Historical Year Ended 12/31/15

COMPANY: GULF POWER COMPANY

Witness: L. P. Evans

DOCKET NO.: 160186-EI

| (1) Line No. | (2) Type of Facility | (3) Description | (4) Annual Billing Items | (5) Est. Monthly KWH | (6) Annual KWH | (9) Present Rates | | | | | (13) Proposed Rates | | | | | (17) Percent Increase | | | | |
|-----------------|--------------------------------------|--------------------|-----------------------------|-------------------------|-------------------|------------------------|---------------------------|----------------------|------------------------|--------------------------|-------------------------|----------------------------|-----------------------|------------------------|--------------------------|--------------------------|----------------|------------------------|-----------------------|--------|
| | | | | | | (7) Facility Charge | (8) Maintenance Charge | (9) Energy Charge | (10) Monthly Charge | (11) Total \$ Revenue | (12) Facility Charge | (13) Maintenance Charge | (14) Energy Charge | (15) Monthly Charge | (16) Total \$ Revenue | | | | | |
| 1 | ADDITIONAL FACILITIES | | | | | | | | | | | | | | | | | | | |
| 2 | 13 Ft. Decorative Concrete Pole | | 41,976 | N/A | N/A | N/A | N/A | N/A | N/A | \$16.81 | \$705,616.56 | N/A | N/A | N/A | \$20.38 | \$855,470.88 | 21.24% | | | |
| 3 | 16 Ft. Decorative Base Aluminum Pole | | 828 | N/A | N/A | N/A | N/A | N/A | N/A | \$12.07 | \$9,993.96 | N/A | N/A | N/A | \$14.64 | \$12,121.92 | 21.29% | | | |
| 4 | 17 Ft. Decorative Base Aluminum Pole | | 2,400 | N/A | N/A | N/A | N/A | N/A | N/A | \$17.63 | \$42,312.00 | N/A | N/A | N/A | \$21.38 | \$51,312.00 | 21.27% | | | |
| 5 | 20 Ft. Fiberglass Pole | | 28,908 | N/A | N/A | N/A | N/A | N/A | N/A | \$6.24 | \$180,385.92 | N/A | N/A | N/A | \$7.57 | \$218,833.56 | 21.31% | | | |
| 6 | 20 Ft. Aluminum Round Tapered Pole | | 2,964 | N/A | N/A | N/A | N/A | N/A | N/A | \$5.49 | \$16,272.36 | N/A | N/A | N/A | \$6.66 | \$19,740.24 | 21.31% | | | |
| 7 | 25 Ft. Aluminum Round Tapered Pole | | 72 | N/A | N/A | N/A | N/A | N/A | N/A | \$19.54 | \$1,406.88 | N/A | N/A | N/A | \$23.70 | \$1,706.40 | 21.29% | | | |
| 8 | 30 Ft. Wood Pole | | 27,420 | N/A | N/A | N/A | N/A | N/A | N/A | \$4.04 | \$110,776.80 | N/A | N/A | N/A | \$4.90 | \$134,358.00 | 21.29% | | | |
| 9 | 30 Ft. Aluminum Pole | | 696 | N/A | N/A | N/A | N/A | N/A | N/A | \$21.67 | \$15,082.32 | N/A | N/A | N/A | \$26.28 | \$18,290.88 | 21.27% | | | |
| 10 | 30 Ft. Concrete Pole | | 78,180 | N/A | N/A | N/A | N/A | N/A | N/A | \$8.47 | \$662,184.60 | N/A | N/A | N/A | \$10.27 | \$802,908.60 | 21.25% | | | |
| 11 | 30 Ft. Fiberglass Pole w/Pedestal | | 720 | N/A | N/A | N/A | N/A | N/A | N/A | \$40.07 | \$28,850.40 | N/A | N/A | N/A | \$48.59 | \$34,984.80 | 21.26% | | | |
| 12 | 35 Ft. Concrete Pole | | 1,896 | N/A | N/A | N/A | N/A | N/A | N/A | \$12.33 | \$23,377.68 | N/A | N/A | N/A | \$14.95 | \$28,345.20 | 21.25% | | | |
| 13 | 35 Ft. Tenon Top Concrete Pole | | 2,052 | N/A | N/A | N/A | N/A | N/A | N/A | \$17.03 | \$34,945.56 | N/A | N/A | N/A | \$20.65 | \$42,373.80 | 21.26% | | | |
| 14 | 35 Ft. Wood Pole | | 78,996 | N/A | N/A | N/A | N/A | N/A | N/A | \$5.88 | \$464,496.48 | N/A | N/A | N/A | \$7.13 | \$563,241.48 | 21.26% | | | |
| 15 | 35 Ft. Aluminum Pole | | 216 | N/A | N/A | N/A | N/A | N/A | N/A | \$24.28 | \$5,244.48 | N/A | N/A | N/A | \$29.44 | \$6,359.04 | 21.25% | | | |
| 16 | 40 Ft. Wood Pole | | 2,604 | N/A | N/A | N/A | N/A | N/A | N/A | \$7.23 | \$18,826.92 | N/A | N/A | N/A | \$8.77 | \$22,837.08 | 21.30% | | | |
| 17 | 45 Ft. Concrete Pole (Tenon Top) | | 2,100 | N/A | N/A | N/A | N/A | N/A | N/A | \$22.35 | \$46,935.00 | N/A | N/A | N/A | \$27.10 | \$56,910.00 | 21.25% | | | |
| 18 | Single Arm - Shoebox | | 708 | N/A | N/A | N/A | N/A | N/A | N/A | \$2.34 | \$1,656.72 | N/A | N/A | N/A | \$2.84 | \$2,010.72 | 21.37% | | | |
| 19 | Double Arm - Shoebox | | 456 | N/A | N/A | N/A | N/A | N/A | N/A | \$2.60 | \$1,185.60 | N/A | N/A | N/A | \$3.15 | \$1,436.40 | 21.15% | | | |
| 20 | Tenon Top Adapter | | 696 | N/A | N/A | N/A | N/A | N/A | N/A | \$4.33 | \$3,013.68 | N/A | N/A | N/A | \$5.25 | \$3,654.00 | 21.25% | | | |
| 21 | Optional 100 Amp Relay | | 36 | N/A | N/A | N/A | N/A | N/A | N/A | \$24.21 | \$871.56 | N/A | N/A | N/A | \$29.36 | \$1,056.96 | 21.27% | | | |
| 22 | Miscellaneous Additional Facilities | | \$808,758.27 | N/A | N/A | N/A | N/A | N/A | N/A | N/A | \$808,758.27 | N/A | N/A | N/A | N/A | \$808,758.27 | 0.00% | | | |
| 23 | SUBTOTAL OS-II PAGE 1 OF 5 | | | | | 68,389,512 | | | | | | \$8,131,414.68 | | | | | | \$9,420,063.12 | | |
| 24 | SUBTOTAL OS-II PAGE 2 OF 5 | | | | | 17,529,840 | | | | | | \$1,280,311.80 | | | | | | \$1,483,330.68 | | |
| 25 | SUBTOTAL OS-II PAGE 3 OF 5 | | | | | 11,495,184 | | | | | | \$3,126,070.44 | | | | | | \$3,623,212.32 | | |
| 26 | SUBTOTAL OS-II PAGE 4 OF 5 | | | | | 6,692,996 | | | | | | \$324,374.26 | | | | | | \$376,054.72 | | |
| 27 | SUBTOTAL OS-II PAGE 5 OF 5 | | | | | - | | | | | | \$3,182,193.75 | | | | | | \$3,686,710.23 | | |
| 28 | TOTAL OS-II KWH AND REVENUE | | | | | <u>104,107,532</u> | | | | | | <u>\$16,044,364.93</u> | | | | | | <u>\$18,589,371.07</u> | | |
| 29 | TOTAL OS-III KWH AND REVENUE | | | | | <u>47,117,434</u> | N/A | N/A | \$0.04549 | | | | | | <u>\$2,143,372.07</u> | N/A | N/A | \$0.05270 | <u>\$2,483,088.77</u> | 15.85% |
| 30 | TOTAL OS KWH AND REVENUE | | | | | <u>151,224,966</u> | | | | | | <u>\$18,187,737.00</u> | | | | | | <u>\$21,072,459.84</u> | | |
| 31 | | | | | | | | | | | | | | | | TOTAL INCREASE | \$2,884,722.84 | | | |
| 32 | | | | | | | | | | | | | | | | % INCREASE | 15.86% | | | |

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FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: GULF POWER COMPANY

DOCKET NO.: 160186-EI

EXPLANATION: Provide proposed tariff sheets highlighting changes in legislative format from existing tariff provisions. For each charge, reference by footnote unit costs as shown on Schedules E-6b and E-7, if applicable. Indicate whether unit costs are calculated at the class or system rate of return. On separate attachment explain any differences between unit costs and proposed charges. Provide the derivation (calculation and assumptions) of all charges and credits other than those for which unit costs are calculated in these MFR schedules, including those charges and credits the company proposes to continue at the present level. Workpapers for street and outdoor lighting rates, T-O-U rates and standard energy charges shall be furnished under separate cover to staff, Commissioners, Commission Clerk, and upon request to other parties to this docket.

Type of Data Shown:

Projected Test Year Ended 12/31/17

Prior Year Ended 12/31/16

Historical Year Ended 12/31/15

Witness: L. P. Evans

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SEE ATTACHED



~~Twenty-Eighth~~~~Twenty-Ninth~~ Revised Sheet No. ii
Canceling ~~Twenty-Seventh~~~~Twenty-Eighth~~ Revised
Sheet No. ii

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| 1 of 4 | March 1, 2016 |

| <u>Section</u> | <u>Description</u> |
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| Section I | Description of Territory Served |
| Section II | Miscellaneous |
| Section III | Technical Terms and Abbreviations |
| Section IV | Rules and Regulations |
| Section V | List of Communities Served |
| Section VI | Rate Schedules |
| | RS - Residential Service |
| | GS - General Service - Non-Demand |
| | GSD - General Service - Demand |
| | LP - Large Power Service |
| | PX - Large High Load Factor Power Service |
| | OS - Outdoor Service |
| | BB - Budget Billing (Optional Rider) |
| | CR - Cost Recovery Clause - Fossil Fuel & Purchased Power |
| | PPCC - Purchased Power Capacity Cost Recovery Clause |
| | ECR - Environmental Cost Recovery Clause |
| | -- - Billing Adjustments and Payment of Bills |
| | ECC - Cost Recovery Clause - Energy Conservation |
| | FLAT-1 - Residential/Commercial FlatBill |
| | GSTOU - General Service Time-of-Use Conservation (Optional) |
| | GSDT - General Service - Demand - Time-of-Use Conservation (Optional) |
| | LPT - Large Power Service - Time-of-Use Conservation (Optional) |
| | PXT - Large High Load Factor Power Service - Time-of-Use Conservation (Optional) |
| | SBS - Standby and Supplementary Service |
| | ISS - Interruptible Standby Service |
| | RSVP - Residential Service Variable Pricing |
| | SP - Surge Protection |
| | RTP - Real Time Pricing |
| | CIS - Commercial/Industrial Service Rider (Optional) |
| | BERS - Building Energy Rating System (BERS) |
| | MBFC - Military Base Facilities Charge (Optional Rider) |
| | LBIR - Large Business Incentive Rider (Optional Rider) |
| | MBIR - Medium Business Incentive Rider (Optional Rider) |
| | SBIR - Small Business Incentive Rider (Optional Rider) |
| | RSTOU - Residential Service - Time-of-Use |
| | CS - Community Solar (Optional Rider) |
| | <u>XLBIR - Extra-Large Business Incentive Rider (Optional Rider)</u> |
| | <u>RSD - Residential Service - Demand (Optional)</u> |
| | <u>RSDT - Residential Service - Demand Time-of-Use Conservation (Optional)</u> |
| | <u>CAP - Customer Assistance Program (Optional Rider)</u> |

ISSUED BY: S. W. Connally, Jr.

GULF POWER COMPANY

CHECK METER

Is a meter or metering installation installed by the Company, in addition to the meters required for purposes of determining the bill, for the purpose of determining the characteristics of load, of a Customer, or to verify the accuracy of the meters used for billing purposes.

CLASSES OF SERVICE

A classification based on the type of Customer, the service characteristic of the Customer served, the type of equipment connected, or the ultimate use of energy.

COGENERATION FACILITY

Equipment used to produce electric energy and forms of useful thermal energy (such as heat or steam), used for industrial, commercial, heating, or cooling purposes, through the sequential use of energy.

COMPANY

The Gulf Power Company or a subsidiary company through which the Gulf Power Company may furnish service.

CONNECTED LOAD

The sum of the capacities or continuous ratings of the electrical energy consuming devices connected to a supplying system; usually broken down into components such as lighting, motors, heating, etc.

CONTRACT LOAD OR CAPACITY

The load or capacity that the supplier of energy guarantees to deliver to the Customer or that the Customer agrees to take or pay for under specified conditions.

CUSTOMER

A Customer is an individual, firm or organization who purchases service or is interconnected at one location under one rate classification, contract or schedule.

CUSTOMER'S INSTALLATION

Includes electrical circuits and control apparatus owned by the Customer, as opposed to the facilities supplied by the Company, together with all connected devices designed to consume or generate electrical energy.

DECAWATT (daW)

Is a unit of measurement of the real power supplied in an alternating current circuit.
It is the product of the voltage times the amperes that are in step with the alternating voltage divided by 10.



ISSUED BY: E. L. Addison, President S. W. Connally, Jr.

EFFECTIVE: January 29, 1982

GULF POWER COMPANY

DELIVERY POINT

Geographical and physical location at which the Company delivers service to the Customer, and the Customer assumes the responsibility for further delivery and use of the energy.

DEMAND

The average rate, usually in kilowatt-hours per hour, at which energy is delivered during a specified continuous interval of time, such as 15, 30 or 60 minutes. It may be expressed in kilowatts, kilovolt-amperes, horsepower or other suitable units.

INTEGRATED 15-MINUTE DEMAND

The kilowatt-hours per hour of electric energy or load flow averaged over a period of 15 minutes.

INTEGRATED 60-MINUTE DEMAND

The kilowatt-hours per hour of electric energy or load flow averaged over a period of 60 minutes.

INTERCONNECTION COSTS

The reasonable costs of connection, switching, metering, transmission, distribution, safety provisions and administrative costs incurred by the Company directly related to the installation and maintenance of the physical facilities necessary to permit interconnected operations with a qualifying facility, to the extent such costs are in excess of the corresponding costs which the Company would have incurred if it had not engaged in interconnected operations, but instead generated an equivalent amount of electric energy itself or purchased an equivalent amount of electric energy from other sources. Interconnection costs do not include any costs included in the calculation of avoided costs.

KILOVAR (KVAR)

Is that portion of the apparent power which is not available to do work. Reactive power is required to furnish charging current to magnetic or electrostatic equipment connected to a system. It is the product of the volts times that portion of the amperes completely out of step with the alternating voltage divided by 1,000.

KILOVOLT-AMPERE (KVA)

Is a term used only in connection with alternating current power. It is the product of the volts times the amperes divided by 1,000 where the amperes represent the vectorial sum of the ampere current that is in step with the alternating voltage (representing the current to do useful work) and the ampere current flowing in the circuit that is out of phase with fluctuating voltage. The latter is consumed by a circuit to charge capacitors or inductive load. Kilovolt-amperes are a measure of the apparent power consumed in an alternating current circuit.



Section No. ~~VI~~
~~Second-Third~~ Revised Sheet No. 4.9
Canceling ~~First-Second~~ Revised Sheet No. 4.9

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1.11 INCREASE OF SERVICE - (Continued)

shall give reasonable advance notice to the Company of any changes which affect the connected load under contract to the end that the Company will have ample time to provide adequate service facilities.

1.12 RIGHT-OF-WAY - The Customer, upon making application for service, thereby grants the Company, free of cost, right-of-way over and under property owned, leased, or controlled by the Customer, for the installation of poles, ducts, cables, wires, transformers, vaults, fixtures, and appurtenances necessary for service to the Customer; and the Customer shall provide, without cost to the Company, suitable location and housing for all apparatus installed and owned by the Company on Customer's premises; and all necessary permission for ingress and egress to and from the Customer's premises shall be provided by the Customer to enable the properly identified employees of the Company to read meters, install, repair, maintain, and remove the Company's property and inspect and test electrical equipment within or upon the premises at all reasonable times and to perform all other necessary duties in connection with the service to the Customer and the Company's property.

1.13 CUSTOMER WIRING - The wiring and electrical equipment in or upon the premises of the Customer to the Delivery Point shall be in conformity with the rules and regulations of constituted authorities pertaining thereto, and the rules set forth in the Company's "Electric Service and Meter Installations" as issued from time to time, but the Company does not assume responsibility therefore and shall not be liable for any defects or damages due to defective customer wiring.

ISSUED BY: S. W. Connally, Jr.



Section No. ~~VI~~
~~Fourth-Fifth~~ Revised Sheet No. 4.10
Canceling ~~Third-Fourth~~ Revised Sheet No. 4.10

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- 1.14 ENERGY AUDITS - The Company will offer energy audits to customers in accordance with Commission Rule 25-17.003, Florida Administrative Code.
- 1.15 PAYMENT FOR SERVICE - Employees of the Company are forbidden to demand or accept any personal compensation from Customers of the Company, and payment for any services rendered should only be made upon presentation of formal statement by the Company.
- 1.16 RESPONSIBILITY FOR PROPERTY OF THE COMPANY - All property of the Company that is placed in or upon the Customer's premises, and used in supplying service to him, is placed there under his protection; Customer shall be liable for any loss of or damage to such property, normal wear and tear excepted, and shall pay the Company the amount of any such loss or damage.
- 1.17 DAMAGES TO PROPERTY - Neither the Customer nor the Company shall be responsible for damage to the machinery, apparatus, appliances or other property of the other caused by lightning or by defects in or failure of the machinery, apparatus, or appliances of the one suffering such damages from such causes; and the Company shall not be in any way responsible for the transmission or control of electrical energy beyond the Delivery Point, and shall not be liable for damages on account of injuries to person or property resulting in any manner from the receiving, use, or

ISSUED BY: S. W. Connally, Jr.



Section No. ~~VI~~
~~Third-Fourth~~ Revised Sheet No. 4.11
Canceling ~~Second-Third~~ Revised Sheet No. 4.11

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- 1.17 DAMAGES TO PROPERTY - (continued)
application by the Customer of such electrical energy. The Customer must keep his, her, or its machinery, lines, apparatus and appliances in a safe condition and shall indemnify and save harmless the Company from the payment of any sums or sum of money to any person whomsoever, including attorney's fees and court costs, which it may be called upon to pay on account of damage to property or fatal or personal injuries to individuals resulting from or which may be in anyway caused by the operation and maintenance of the machinery, lines, apparatus and appliances belonging to the Customer.
- Reverse phase relays, phase failure relays and low voltage or voltage unbalance releases, preferably of the adjustable time-delay type, with circuit breakers or equivalent devices shall be provided by the Customer to disconnect automatically all motor installations which cannot be safely reversed or which would be damaged by a phase or voltage failure.
- 1.18 STANDARD NOMINAL VOLTAGE - The Company will adopt a standard nominal voltage, or standard nominal voltages, as may be required by its distribution system, or for each of the several districts into which the system may be divided, and the voltages maintained at the Company's main service terminals as installed for each Customer or group of customers shall be maintained reasonably constant. Information as to the standard nominal voltage supplied to any district or area will be furnished by the Company upon request.
- If an industrial Customer uses lighting incidental to his power service and the voltage regulation is unsatisfactory for lighting purposes, then the Customer shall install any required regulative apparatus at his own expense.
- 1.19 NOTICES - Any notice required or authorized to be given under these "Rules and Regulations" or under the provisions of any contracts between the Company and Customer, shall be in writing addressed to the Customer at the premises at which the service is rendered, or at such other address as may have been furnished by the Customer for receiving his bills from the Company, or at Customer's last known address, and mailed in the ordinary course of the Company's business; or by the Customer to the Company, by mail, addressed to the Company; or by either party by serving same personally upon the other. The date of serving or mailing any such notice shall be the date upon which the number of days specified for notice shall begin to run. Notice may be provided to customers via electronic mail if the customer consents to receiving notice in such format.
- Notice to the Company by the Customer should not be given to employees of the Company when away from the office, or in the office after or before business hours, as such will not be accepted as binding and formal notification to the Company.
- 1.20 PROMISES - No promise, agreement, or representation of any employee or officer of the Company shall bind the Company unless the same be in writing and approved by the signature of an officer of the Company, and no employee or officer of the Company is authorized to waive this condition.

ISSUED BY: S. W. Connally, Jr.



Section No. VI
~~Thirty-First~~ Thirty-Second Revised Sheet No. 6.2
Canceling ~~Thirtieth~~ Thirty-First Revised Sheet No. 6.2

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| <u>Designation</u> | <u>URSC</u> | <u>Classification</u> | <u>Sheet No.</u> |
|--------------------|-------------|---|------------------|
| RSVP | RS1 | Residential Service Variable Pricing (Optional) | 6.75 |
| SP | | Surge Protection | 6.79 |
| RTP | | Real Time Pricing | 6.80 |
| CIS | | Commercial/Industrial Service (Optional Rider) | 6.84 |
| BERS | | Building Energy Rating System (BERS) | 6.87 |
| MBFC | | Military Base Facilities Charge (Optional Rider) | 6.91 |
| LBIR | | Large Business Incentive Rider (Optional Rider) | 6.92 |
| MBIR | | Medium Business Incentive Rider (Optional Rider) | 6.94 |
| SBIR | | Small Business Incentive Rider (Optional Rider) | 6.96 |
| RSTOU | | Residential Service – Time-of-Use | 6.98 |
| CS | | Community Solar (Optional Rider) | 6.101 |
| <u>XLBIR</u> | | <u>Extra-Large Business Incentive Rider (Optional Rider)</u> | <u>6.103</u> |
| <u>RSD</u> | | <u>Residential Service – Demand (Optional)</u> | <u>6.105</u> |
| <u>RSDT</u> | | <u>Residential Service – Demand Time-of-Use Conservation (Optional)</u> | <u>6.108</u> |
| <u>CAP</u> | | <u>Customer Assistance Program (Optional Rider)</u> | <u>6.111</u> |

ISSUED BY: S. W. Connally, Jr.



Section No. VI
~~Thirty-First~~Thirty-Second Revised Sheet No. 6.3
Canceling ~~Thirtieth~~Thirty-First Revised Sheet No. 6.3

**RATE SCHEDULE RS
RESIDENTIAL SERVICE**
URSC: RS

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| PAGE 1 of 2 | EFFECTIVE DATE January 1, 2015 |
|-----------------------|--|

AVAILABILITY:

Available throughout the entire territory served by the Company.

APPLICABILITY:

Applicable for service used for domestic purposes at an individually metered dwelling unit suitable for year-round family occupancy containing full kitchen facilities and to commonly-owned facilities in condominium and cooperative apartment buildings. Garages, pools, pumps, boat dock, etc., on the same premise as the dwelling unit are included if all such service is for personal use. Service provided hereunder shall not be shared with or resold to others.

CHARACTER OF SERVICE:

Available for single phase service from local distribution lines of the Company's system at nominal secondary voltage of 120/240 volts.

RATES:

Base Charge: ~~62¢~~\$1.58 per day
Energy-Demand Charge: ~~4.585¢~~3.298¢ per kWh

MINIMUM BILL:

In consideration of the readiness of the Company to furnish such service, a minimum charge will be made of not less than the Base Charge.

DEPOSIT:

A deposit amounting to twice the estimated average monthly bill may be required before service is connected at designated premises. The deposit may be applied to any final bills against the Customer for service.

ISSUED BY: S. W. Connally, Jr.



Section No. VI
~~Twenty-Fifth~~~~Twenty-Sixth~~ Revised Sheet No. 6.5
Canceling ~~Twenty-Fourth~~~~Twenty-Fifth~~ Revised
Sheet No. 6.5

**RATE SCHEDULE GS
GENERAL SERVICE – NON-DEMAND**

URSC: GS

| PAGE | EFFECTIVE DATE |
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| 1 of 2 | January 1, 2015 |

AVAILABILITY:

Available throughout the entire territory served by the Company.

APPLICABILITY:

Applicable for general lighting and power service covering the entire electrical requirements of any Customer with a demand of less than 25 kW except for service to which another Rate Schedule is applicable. Service to two or more premises shall not be combined nor shall service furnished hereunder be shared with or resold to others. All service shall be taken at the same voltage and from a single delivery point.

CHARACTER OF SERVICE:

The delivery voltage to the Customer shall be the voltage of the available distribution lines of the Company for the locality in which service is to be rendered. Three phase service may be furnished at the request of the Customer subject to the Rules and Regulations of the Company which govern the extension of three phase service.

MONTHLY RATES:

Base Charge: ~~\$21.62~~\$31.78
Energy-Demand Charge: ~~5.012¢~~5.319¢ per kWh

MINIMUM MONTHLY BILLS:

In consideration of the readiness of the Company to furnish such service, no monthly bill will be rendered for less than the Base Charge.

ISSUED BY: S. W. Connally, Jr.



Section No. VI
~~Twenty-Fourth~~Twenty-Fifth Revised Sheet No. 6.7
Canceling ~~Twenty-Third~~Twenty-Fourth Revised Sheet No. 6.7

**RATE SCHEDULE GSD
GENERAL SERVICE - DEMAND**
URSC: GSD

| | |
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AVAILABILITY:

Available throughout the entire territory served by the Company.

APPLICABILITY:

Applicable for commercial, industrial, or institutional general service on an annual basis covering the entire electrical requirements of any Customer whose highest actual measured demand is not more than four hundred ninety-nine (499) kilowatts. Service to two or more premises shall not be combined nor shall service furnished hereunder be shared with or resold to others. All service shall be taken at the same voltage, from a single delivery point, and shall be measured by a single meter.

CHARACTER OF SERVICE:

The delivery voltage to the Customer shall be the voltage of the available secondary distribution lines of the Company for the locality in which service is to be rendered. Three phase service may be furnished at the request of the Customer subject to the Rules and Regulations of the Company which govern the extension of the three phase service.

MONTHLY RATES:

- Base Charge: ~~\$45.43~~\$50.00
- Demand Charge: ~~\$6.60~~\$7.92 per kW of billing demand
- Energy Charge: ~~4.698¢~~2.036¢ per kWh

MINIMUM MONTHLY BILLS:

In consideration of the readiness of the Company to furnish such service, no monthly bill will be rendered for less than the Base Charge plus the Demand Charge.

ISSUED BY: S. W. Connally, Jr.



Section No. VI
~~Twenty-Second~~Twenty-Third Revised Sheet No.
6.8
Canceling ~~Twenty-First~~Twenty-Second Sheet No.
6.8

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| 2 of 3 | January 1, 2015 |

(Continued from Rate Schedule GSD, Sheet No. 6.7)

DETERMINATION OF BILLING DEMAND:

The kilowatt (kW) billing demand for billing purposes shall be the Customer's maximum integrated fifteen (15) minute demand to the nearest kilowatt (kW) during each service month.

REACTIVE DEMAND CHARGE:

When the capacity required to be maintained is one-hundred (100) kilowatts or more, at the option of the Company, the monthly bill calculated at the above rates may be increased in the amount of \$1.00 per kvar for all over 0.48432 kilovars per kilowatt (90% power factor). The kilovars to which this adjustment shall apply shall be the monthly maximum measured kilovar demand or may be calculated as the square root of the difference between the square of the maximum monthly measured kVA demand and the square of the maximum monthly measured kW demand.

TRANSFORMER OWNERSHIP DISCOUNT AND PRIMARY METERING VOLTAGE DISCOUNTS:

When the Company renders service under this Rate Schedule at the local primary distribution voltage and any transformers required are furnished by the Customer, the Monthly Rate will be subject to a discount of ~~thirty-four (34)~~ thirty-six (36) cents per kW of the Customer's billing demand as determined above, and an additional discount of one percent (1%) of the Energy Charge and one percent (1%) to the Demand Charge; however, such deduction shall not reduce the minimum monthly bill specified above.

TERM OF CONTRACT:

Service under this Schedule shall be for a period of not less than one year and thereafter from year to year until terminated by three (3) months' written notice by either party to the other.

DEPOSIT:

A deposit amounting to twice the estimated average monthly bill may be required before service is connected at designated premises. The deposit may be applied to any final bills against the Customer for Service.

ISSUED BY: S. W. Connally, Jr.



Section No. VI
~~Twenty-Seventh~~Twenty-Eighth Revised Sheet No. 6.10
Canceling ~~Twenty-Sixth~~Twenty-Seventh Revised Sheet No.
6.10

**RATE SCHEDULE LP
LARGE POWER SERVICE**
URSC: GSLD

| PAGE | EFFECTIVE DATE |
|--------|-----------------|
| 1 of 3 | January 1, 2015 |

AVAILABILITY:

Available throughout the entire territory served by the transmission system of the Company.

APPLICABILITY:

Applicable for three phase general service on an annual basis covering the entire electrical requirements of any Customer. Service to two or more premises shall not be combined nor shall service furnished hereunder be shared with or resold to others. All service shall be taken at the same voltage, from a single delivery point, and shall be measured by a single meter.

CHARACTER OF SERVICE:

The delivery voltage to the Customer shall be the voltage of the available secondary distribution lines of the Company for the locality in which service is to be rendered.

MONTHLY RATES:

Base Charge: \$262.80
Demand Charge: ~~\$11.63~~\$13.94 per kW of billing demand
Energy Charge: ~~0.880¢~~1.055¢ per kWh

MINIMUM MONTHLY BILLS:

In consideration of the readiness of the Company to furnish such service, no monthly bill will be rendered for less than the Base Charge plus the Demand Charge.

ISSUED BY: S. W. Connally, Jr.



Section No. VI
~~Twenty-Sixth~~Twenty-Seventh Revised Sheet No. 6.11
Canceling ~~Twenty-Fifth~~Twenty-Sixth Revised Sheet No.
6.11

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(Continued from Rate Schedule LP, Sheet No. 6.10)

DETERMINATION OF BILLING DEMAND:

The kilowatt (kW) billing demand for billing purposes shall be the Customer's maximum integrated fifteen (15) minute demand to the nearest kilowatt (kW) during each service month.

REACTIVE DEMAND CHARGE:

The monthly bill calculated at the above rates shall also be increased in the amount of \$1.00 per kvar for all over 0.48432 kilovars per kilowatt (90% power factor). The kilovars to which this adjustment shall apply shall be the monthly maximum measured kilovar demand or may be calculated as the square root of the difference between the square of the maximum monthly measured kVA demand and the square of the maximum monthly measured kW demand.

TRANSFORMER OWNERSHIP DISCOUNT AND PRIMARY METERING VOLTAGE DISCOUNTS:

When the Company renders service under this Rate Schedule at the local primary distribution voltage and any transformers required are furnished by the Customer, the Monthly Rate will be subject to a discount of forty-eight (48) cents per month per kilowatt (kW) of the Customer's billing demand as determined above, and an additional discount of one percent (1%) of the Energy Charge and one percent (1%) of the Demand Charge; however, such deduction shall not reduce the minimum monthly bill specified above.

TRANSFORMER OWNERSHIP DISCOUNT AND TRANSMISSION METERING VOLTAGE DISCOUNTS:

When the Company renders service under this Rate Schedule from an available transmission line of 46,000 volts or higher and the Customer furnishes, operates and maintains the complete step-down transformer substation necessary to receive and use such service the Monthly Rate will be subject to a discount of ~~sixty-nine (69)~~seventy-two (72) cents per month per kilowatt (kW) of the Customer's billing demand as determined above, and an additional discount of two percent (2%) of the Energy Charge and two percent (2%) of the Demand Charge; however, such deduction shall not reduce the minimum monthly bill specified above.

DEPOSIT:

A deposit amounting to twice the estimated average monthly bill may be required before service is connected at designated premises. The deposit may be applied to any final bills against the Customer for service.

ISSUED BY: S. W. Connally, Jr.



Section No. VI
~~Twenty-Third~~~~Twenty-Fourth~~ Revised Sheet No. 6.13
Canceling ~~Twenty-Second~~~~Twenty-Third~~ Revised Sheet
No. 6.13

**RATE SCHEDULE PX
LARGE HIGH LOAD FACTOR POWER SERVICE**

URSC: GSLD1

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| PAGE 1 of 3 | EFFECTIVE DATE January 1, 2015 |
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AVAILABILITY:

Available throughout the entire territory served by the transmission system of the Company.

APPLICABILITY:

Applicable for three phase lighting and power service to any Customer whose actual measured demand is not less than 7,500 kilowatts (kW), with an annual load factor of not less than seventy-five percent (75%). Service to two or more premises shall not be combined nor shall service furnished hereunder be shared with or resold to others. All service shall be taken at the same voltage and from a single delivery point, and shall be measured by a single meter.

CHARACTER OF SERVICE:

The delivery voltage to the Customer shall be the standard secondary voltage of the Company's transformers supplied from the transmission lines of the Company.

MONTHLY RATES:

- Base Charge: ~~\$718.28~~ \$925.24
- Demand Charge: ~~\$40.48~~ \$13.50 per kW of billing demand
- Energy Charge: ~~0.385¢~~ 0.496¢ per kWh

MINIMUM MONTHLY BILL:

In the event the Customer's annual load factor for the current and preceding eleven months is less than 75% and in consideration of the readiness of the Company to furnish such service, the minimum monthly bill shall not be less than the Base Charge plus ~~\$12.59~~ \$16.22 per kW of billing demand.

ISSUED BY: S. W. Connally, Jr.



Section No. VI
~~Twenty-Third~~~~Twenty-Four~~ Revised Sheet No. 6.16
Canceling ~~Twenty-Second~~~~Twenty-Third~~ Revised
Sheet No. 6.16

**RATE SCHEDULE OS
OUTDOOR SERVICE**
URSC: SL, OL, OL1, OL2

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AVAILABILITY:

Available throughout the entire territory served by the Company.

OS-III STREET, ROADWAY, AND GENERAL AREA LIGHTING

APPLICABILITY:

Applicable for street, roadway, and general area lighting service under the provisions of the Company's standard contract for such service. Service hereunder includes power supply and may include lamp renewals and regular maintenance.

LIMITATION OF SERVICE:

Company-owned fixtures will be mounted on Company-owned poles of the Company's distribution system. Customer-owned fixtures will be mounted on Customer-owned poles, of a standard type and design, permitting service and maintenance at no abnormal cost to the Company.

**MONTHLY RATES:
High Pressure Sodium Vapor**

| Initial Lamp Rating (Lumen) | Desc. | Lamp Wattage | Line Wattage | Est. kWh ** | Fixture Charge | Maint. Charge | Energy Charge *** | Total Charge |
|--------------------------------------|----------------------|-----------------|-----------------|-------------------|---------------------|---------------------|-------------------------|---------------------|
| | | | | | \$3.03\$ | \$1.64\$ | \$0.70\$ | \$5.37\$ |
| 5400* | Open Bottom | 70 | 84 | 29 | 3.51 | 1.90 | 0.81 | 6.22 |
| | | | | | \$2.60\$ | \$1.48\$ | \$0.99\$ | \$5.07\$ |
| 8800* | Open Bottom | 100 | 120 | 41 | 3.01 | 1.71 | 1.15 | 5.87 |
| | | | | | \$3.56\$ | \$1.74\$ | \$0.99\$ | \$6.29\$ |
| 8800* | Open Bottom w/Shield | 100 | 120 | 41 | 4.12 | 2.02 | 1.15 | 7.29 |
| | | | | | \$12.06 | \$4.37\$ | \$0.99\$ | \$18.32 |
| 8800 | Acorn | 100 | 120 | 41 | 15.01 | 5.06 | 1.15 | 21.22 |
| | | | | | \$3.49\$ | \$1.72\$ | \$0.99\$ | \$6.20\$ |
| 8800 | Colonial | 100 | 120 | 41 | 4.04 | 1.99 | 1.15 | 7.18 |
| | | | | | \$14.14 | \$4.69\$ | \$0.99\$ | \$19.82 |
| 8800 | English Coach | 100 | 120 | 41 | 16.38 | 5.43 | 1.15 | 22.96 |
| | | | | | \$24.33 | \$7.55\$ | \$0.99\$ | \$32.87 |
| 8800 | Destin Single | 100 | 120 | 41 | 28.19 | 8.75 | 1.15 | 38.09 |
| | | | | | \$48.54 | \$14.56 | \$1.98\$ | \$66.04 |
| 17600 | Destin Double | 200 | 240 | 82 | 56.20 | 16.86 | 2.29 | 75.35 |
| | | | | | \$4.26\$ | \$1.97\$ | \$0.70\$ | \$6.93\$ |
| 5400* | Cobrahead | 70 | 84 | 29 | 4.94 | 2.28 | 0.81 | 8.03 |
| | | | | | \$3.56\$ | \$1.74\$ | \$0.99\$ | \$6.29\$ |
| 8800* | Cobrahead | 100 | 120 | 41 | 4.12 | 2.02 | 1.15 | 7.29 |
| | | | | | \$4.94\$ | \$2.14\$ | \$1.93\$ | \$8.98\$ |
| 20000* | Cobrahead | 200 | 233 | 80 | 5.69 | 2.48 | 2.24 | 10.41 |

| | | | | | | | | |
|--------|-------------------|-----|-----|-----|--------------------|-------------------|-------------------|--------------------|
| 25000* | Cobrahead | 250 | 292 | 100 | \$4.77 | \$2.44 | \$2.44 | \$9.29 |
| | | | | | <u>5.53</u> | <u>2.44</u> | <u>2.80</u> | <u>10.77</u> |
| | | | | | \$5.02 | \$2.17 | \$3.96 | \$11.15 |
| 46000* | Cobrahead | 400 | 477 | 164 | <u>5.82</u> | <u>2.51</u> | <u>4.59</u> | <u>\$12.92</u> |
| | | | | | \$3.94 | \$1.84 | \$0.99 | \$6.77 |
| 8800* | Cutoff Cobrahead | 100 | 120 | 41 | <u>4.56</u> | <u>2.13</u> | <u>1.15</u> | <u>7.84</u> |
| | | | | | \$4.84 | \$2.13 | \$2.44 | \$9.38 |
| 25000* | Cutoff Cobrahead | 250 | 292 | 100 | <u>5.61</u> | <u>2.47</u> | <u>2.80</u> | <u>10.88</u> |
| | | | | | \$5.04 | \$2.17 | \$3.96 | \$11.17 |
| 46000* | Cutoff Cobrahead | 400 | 477 | 164 | <u>5.84</u> | <u>2.51</u> | <u>4.59</u> | <u>\$12.94</u> |
| | | | | | \$41.07 | \$3.87 | \$2.44 | \$17.35 |
| 25000* | Bracket Mount CIS | 250 | 292 | 100 | <u>\$12.82</u> | <u>4.48</u> | <u>2.80</u> | <u>\$20.10</u> |
| | | | | | \$11.08 | \$3.87 | \$2.44 | \$17.36 |
| 25000* | Tenon Top CIS | 250 | 292 | 100 | <u>\$12.84</u> | <u>4.48</u> | <u>2.80</u> | <u>\$20.12</u> |

ISSUED BY: S. W. Connally, Jr.



Section No. VI
~~Thirty-Sixth~~ Thirty-Seventh Revised Sheet No.
6.16.1
Canceling ~~Thirty-Fifth~~ Thirty-Sixth Revised Sheet
No. 6.16.1

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(Continued from Rate Schedule OS, Sheet No. 6.16)

High Pressure Sodium Vapor (continued)

| Initial Lamp Rating (Lumen) | Desc. | Lamp Wattage | Line Wattage | Est. kWh** | Fixture Charge | Maint. Charge*** | Energy Charge | Total Charge |
|-----------------------------|-------------------|--------------|--------------|------------|--------------------|------------------|-------------------|--------------------|
| 46000* | Bracket Mount CIS | 400 | 468 | 161 | \$11.78\$1 3.65 | \$4.05\$4. 69 | \$3.89\$ 4.50 | \$19.72\$ 22.84 |
| 20000* | Small ORL | 200 | 233 | 80 | \$11.34\$1 3.14 | \$3.93\$4. 55 | \$1.93\$ 2.24 | \$17.20\$ 19.93 |
| 25000* | Small ORL | 250 | 292 | 100 | \$10.94\$1 2.64 | \$3.84\$4. 41 | \$2.44\$ 2.80 | \$17.13\$ 19.85 |
| 46000* | Small ORL | 400 | 477 | 164 | \$11.42\$1 3.22 | \$3.96\$4. 59 | \$3.96\$ 4.59 | \$19.34\$ 22.40 |
| 20000* | Large ORL | 200 | 233 | 80 | \$18.47\$2 1.40 | \$5.94\$6. 85 | \$1.93\$ 2.24 | \$26.34\$ 30.49 |
| 46000* | Large ORL | 400 | 477 | 164 | \$20.80\$2 4.10 | \$6.57\$7. 61 | \$3.96\$ 4.59 | \$31.33\$ 36.30 |
| 46000* | Shoebox | 400 | 477 | 164 | \$9.54\$11 .05 | \$3.43\$3. 97 | \$3.96\$ 4.59 | \$16.93\$ 19.61 |
| 16000* | Directional | 150 | 197 | 68 | \$5.36\$6. 21 | \$2.23\$2. 58 | \$1.64\$ 1.90 | \$9.23\$1 0.69 |
| 20000* | Directional | 200 | 233 | 80 | \$7.74\$8. 97 | \$2.94\$3. 41 | \$1.93\$ 2.24 | \$12.61\$ 14.62 |
| 46000* | Directional | 400 | 477 | 164 | \$5.75\$6. 66 | \$2.38\$2. 76 | \$3.96\$ 4.59 | \$12.09\$ 14.01 |
| 125000* | Large Flood | 1000 | 1105 | 379 | \$9.13\$10 .58 | \$3.50\$4. 05 | \$9.15\$ 10.60 | \$24.78\$ 25.23 |

Metal Halide

| Initial Lamp Rating (Lumen) | Desc. | Lamp Wattage | Line Wattage | Est. kWh | Fixture Charge | Maint. Charge | Energy Charge | Total Charge |
|-----------------------------|-------------------|--------------|--------------|----------|--------------------|--------------------|-------------------|--------------------|
| 12000* | Acorn | 175 | 210 | 72 | \$13.08\$ 15.15 | \$5.50\$6. 37 | \$1.74\$2 .01 | \$20.32\$ 23.53 |
| 12000* | Colonial | 175 | 210 | 72 | \$3.62\$4. 19 | \$2.88\$3. 34 | \$1.74\$2 .01 | \$8.24\$9. 54 |
| 12000* | English Coach | 175 | 210 | 72 | \$14.27\$ 16.53 | \$5.84\$6. 77 | \$1.74\$2 .02 | \$21.85\$ 25.32 |
| 12000* | Destin Single | 175 | 210 | 72 | \$24.45\$ 28.33 | \$8.68\$1 0.06 | \$1.74\$2 .01 | \$34.87\$ 40.40 |
| 24000* | Destin Double | 350 | 420 | 144 | \$48.76\$ 56.49 | \$16.24\$ 18.82 | \$3.48\$4. 03 | \$68.48\$ 79.34 |
| 32000* | Small Flood | 400 | 476 | 163 | \$5.88\$6. 81 | \$2.54\$2. 94 | \$3.93\$4. 56 | \$12.35\$ 14.31 |
| 32000* | Small Parking Lot | 400 | 476 | 163 | \$10.86\$ 12.58 | \$3.94\$4. 56 | \$3.93\$4. 56 | \$18.73\$ 21.70 |
| 100000* | Large Flood | 1000 | 1100 | 378 | \$8.43\$9. 77 | \$5.04\$5. 24 | \$9.12\$1 0.57 | \$22.59\$ 26.18 |

| | | | | | | | | |
|---------------------------------------|-------------------|--------------|--------------|----------|--------------------|----------------------|--------------------|---------------------|
| 100000* | Large Parking Lot | 1000 | 1100 | 378 | \$18.74\$ 21.71 | \$6.99\$8 10 | \$9.12\$1 0.57 | \$34.85\$ 40.38 |
| Metal Halide Pulse Start | | | | | | | | |
| Initial Lamp Rating (Lumen) | Desc. | Lamp Wattage | Line Wattage | Est. kWh | Fixture Charge | Maint. Charge | Energy Charge | Total Charge |
| 13000* | Acorn | 150 | 190 | 65 | \$14.84\$ 17.19 | \$5.35\$ 6.20 | \$1.57\$1 .82 | \$21.76\$ 25.21 |
| 13000* | Colonial | 150 | 190 | 65 | \$4.63\$5. 36 | \$2.54\$ 2.91 | \$1.57\$ \$1.82 | \$8.74\$1 0.09 |
| 13000* | English Coach | 150 | 190 | 65 | \$15.18\$ 17.59 | \$5.45\$ 6.31 | \$1.57\$ \$1.82 | \$22.20\$ 25.72 |
| 13000* | Destin Single | 150 | 190 | 65 | \$32.19\$ 37.29 | \$10.20\$ \$11.82 | \$1.57\$ \$1.82 | \$43.96\$ 50.93 |
| 26000* | Destin Double | 300 | 380 | 130 | \$64.23\$ 74.42 | \$19.64\$ \$22.72 | \$3.14\$3 .64 | \$86.98\$ 100.78 |
| 33000* | Small Flood | 350 | 400 | 137 | \$6.59\$7. 63 | \$3.24\$ 3.75 | \$3.34\$3 .83 | \$13.14\$ 15.21 |
| 33000* | Shoebox | 350 | 400 | 137 | \$7.87\$9. 12 | \$3.64\$ 4.18 | \$3.34\$3 .83 | \$14.79\$ 17.13 |
| 68000* | Flood | 750 | 840 | 288 | \$6.79\$7. 87 | \$5.45\$ 6.31 | \$6.95\$8 .06 | \$19.19\$ 22.24 |
| ISSUED BY: S. W. Connally, Jr. | | | | | | | | |



Section No. VI
~~Twenty-Sixth~~ ~~Twenty-Seventh~~ Revised Sheet No. 6.17
Canceling ~~Twenty-Fifth~~ ~~Twenty-Sixth~~ Revised Sheet No. 6.17

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| PAGE 3 of 10 | EFFECTIVE DATE January 1, 2015 |
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(Continued from Rate Schedule OS, Sheet No. 6.16.1)

Combined High Pressure Sodium/Metal Halide

| Initial Lamp Rating (Lumen) | Desc. | Lamp Wattage | Line Wattage | Est. kWh** | Fixture Charge | Maint. Charge | Energy Charge*** | Total Charge |
|-----------------------------|--------------|--------------|--------------|------------|----------------|---------------|------------------|--------------|
| 20800 | Destin Combo | 275 | 330 | 113 | \$48.63 | \$16.04 | \$2.73 | \$67.40 |

Combined High Pressure Sodium/Metal Halide Pulse Start

| Initial Lamp Rating (Lumen) | Desc. | Lamp Wattage | Line Wattage | Est. kWh** | Fixture Charge | Maint. Charge | Energy Charge*** | Total Charge |
|-----------------------------|-----------------|--------------|--------------|------------|----------------|---------------|------------------|--------------|
| 21800 | Destin Combo PS | 250 | 310 | 106 | \$56.37 | \$17.34 | \$2.56 | \$76.27 |

LED

| Nominal Delivered Lumen | Desc. | Lamp Wattage | Line Wattage | Est. kWh** | Fixture Charge | Maint. Charge | Energy Charge*** | Total Charge |
|-------------------------|---------------|--------------|--------------|------------|-------------------------------|-----------------------------|----------------------------|-------------------------------|
| 3776* | Acorn | 75 | 75 | 26 | \$17.42 \$20.18 \$43.52 | \$9.00 \$10.43 \$4.63 | \$0.63 \$0.73 \$0.60 | \$27.05 \$31.34 \$48.75 |
| 4440* | Street Light | 72 | 72 | 25 | \$15.66 \$25.06 | \$5.36 \$7.75 | \$0.70 \$0.46 | \$21.72 \$33.27 |
| 2820* | Acorn A5 | 56 | 56 | 19 | \$29.03 \$5.93 | \$8.98 \$3.87 | \$0.53 \$0.60 | \$38.54 \$40.40 |
| 5100* | Cobrahead S2 | 73 | 73 | 25 | 6.87 \$7.30 | \$4.48 \$4.46 | \$0.70 \$1.11 | \$12.05 \$12.87 |
| 10200* | Cobrahead S3 | 135 | 135 | 46 | 8.46 \$7.39 | \$5.17 \$6.02 | \$1.29 \$0.58 | \$14.92 \$12.99 |
| 6320* | ATB071 S2/S3 | 71 | 71 | 24 | 8.56 \$40.80 | \$5.82 \$6.07 | \$0.67 \$0.87 | \$15.05 \$47.74 |
| 9200* | ATB1 105 S3 | 105 | 105 | 36 | \$12.51 \$42.22 | \$7.03 \$7.05 | \$1.01 \$2.32 | \$20.55 \$24.59 |
| 23240* | ATB2 280 S4 | 280 | 280 | 96 | \$14.16 \$27.04 | \$8.17 \$7.91 | \$2.69 \$1.09 | \$25.02 \$36.04 |
| 7200* | E132 A3 | 132 | 132 | 45 | \$31.33 \$18.30 | \$9.16 \$5.46 | \$1.26 \$1.30 | \$41.75 \$26.06 |
| 9600* | E157 SAW | 157 | 157 | 54 | \$21.20 \$41.12 | \$6.33 \$13.62 | \$1.51 \$1.16 | \$29.04 \$55.90 |
| 7377* | WP9 A2/S2 | 140 | 140 | 48 | \$47.64 | \$15.78 | \$1.34 | \$64.76 |
| 7614 | Destin Single | 105 | 105 | 36 | \$31.60 \$62.92 | \$15.17 \$30.10 | \$0.87 \$1.74 | \$47.64 \$94.76 |
| 15228* | Destin Double | 210 | 210 | 72 | \$72.89 | 34.87 | 2.01 | 09.77 |
| 9336* | ATB0 108 | 108 | 108 | 37 | \$7.92 | \$5.14 | \$1.03 | \$14.09 |
| 3640* | Colonial | 45 | 45 | 15 | \$8.52 | \$5.47 | \$0.42 | \$14.41 |
| 5032* | LG Colonial | 72 | 72 | 25 | \$10.72 | \$6.43 | \$0.70 | \$17.85 |
| 4204 | Security Lt | 43 | 43 | 15 | \$5.19 | \$3.10 | \$0.42 | \$8.71 |
| 5510 | Roadway 1 | 62 | 62 | 21 | \$6.24 | \$3.96 | \$0.59 | \$10.79 |
| 32327 | Galleon 6sq | 315 | 315 | 108 | \$22.52 | \$11.91 | \$3.02 | \$37.45 |

| | | | | | | | | |
|---------------|-----------------------|------------|------------|------------|----------------|----------------|---------------|----------------|
| <u>38230</u> | <u>Galleon 7sq</u> | <u>370</u> | <u>370</u> | <u>127</u> | <u>\$24.96</u> | <u>\$13.27</u> | <u>\$3.56</u> | <u>\$41.79</u> |
| <u>53499</u> | <u>Galleon 10sq</u> | <u>528</u> | <u>528</u> | <u>181</u> | <u>\$34.53</u> | <u>\$17.76</u> | <u>\$5.06</u> | <u>\$57.35</u> |
| <u>36000*</u> | <u>Flood 421 W</u> | <u>421</u> | <u>421</u> | <u>145</u> | <u>\$19.50</u> | <u>\$10.77</u> | <u>\$4.06</u> | <u>\$34.33</u> |
| <u>5355</u> | <u>Wildlife Cert</u> | <u>106</u> | <u>106</u> | <u>36</u> | <u>\$19.14</u> | <u>\$10.16</u> | <u>\$1.01</u> | <u>\$30.31</u> |
| <u>8300</u> | <u>Evolve Area</u> | <u>72</u> | <u>72</u> | <u>25</u> | <u>\$14.37</u> | <u>\$7.73</u> | <u>\$0.70</u> | <u>\$22.80</u> |
| <u>8022</u> | <u>ATB0 70</u> | <u>72</u> | <u>72</u> | <u>25</u> | <u>\$8.40</u> | <u>\$5.04</u> | <u>\$0.70</u> | <u>\$14.14</u> |
| <u>11619</u> | <u>ATB0 100</u> | <u>104</u> | <u>104</u> | <u>36</u> | <u>\$9.01</u> | <u>\$5.32</u> | <u>\$1.01</u> | <u>\$15.34</u> |
| <u>30979</u> | <u>ATB2 270</u> | <u>274</u> | <u>274</u> | <u>94</u> | <u>\$16.28</u> | <u>\$8.84</u> | <u>\$2.63</u> | <u>\$27.75</u> |
| <u>9514</u> | <u>Roadway 2</u> | <u>95</u> | <u>95</u> | <u>33</u> | <u>\$6.82</u> | <u>\$4.22</u> | <u>\$0.93</u> | <u>\$11.97</u> |
| <u>15311</u> | <u>Roadway 3</u> | <u>149</u> | <u>149</u> | <u>51</u> | <u>\$9.41</u> | <u>\$5.40</u> | <u>\$1.43</u> | <u>\$16.24</u> |
| <u>28557</u> | <u>Roadway 4</u> | <u>285</u> | <u>285</u> | <u>98</u> | <u>\$12.86</u> | <u>\$7.16</u> | <u>\$2.75</u> | <u>\$22.77</u> |
| <u>5963</u> | <u>Colonial Large</u> | <u>72</u> | <u>72</u> | <u>25</u> | <u>\$10.01</u> | <u>\$5.64</u> | <u>\$0.70</u> | <u>\$16.35</u> |
| <u>4339</u> | <u>Colonial Small</u> | <u>45</u> | <u>45</u> | <u>15</u> | <u>\$9.57</u> | <u>\$5.43</u> | <u>\$0.42</u> | <u>\$15.42</u> |
| <u>8704</u> | <u>Acorn A</u> | <u>81</u> | <u>81</u> | <u>28</u> | <u>\$21.12</u> | <u>\$10.53</u> | <u>\$0.79</u> | <u>\$32.44</u> |
| <u>7026</u> | <u>Destin I</u> | <u>99</u> | <u>99</u> | <u>34</u> | <u>\$35.51</u> | <u>\$16.86</u> | <u>\$0.95</u> | <u>\$53.32</u> |
| <u>37400</u> | <u>Flood Large</u> | <u>297</u> | <u>297</u> | <u>102</u> | <u>\$18.72</u> | <u>\$9.33</u> | <u>\$2.85</u> | <u>\$30.90</u> |
| <u>28700</u> | <u>Flood Medium</u> | <u>218</u> | <u>218</u> | <u>75</u> | <u>\$15.98</u> | <u>\$8.12</u> | <u>\$2.10</u> | <u>\$26.20</u> |
| <u>18600</u> | <u>Flood Small</u> | <u>150</u> | <u>150</u> | <u>52</u> | <u>\$13.78</u> | <u>\$7.01</u> | <u>\$1.46</u> | <u>\$22.25</u> |

ISSUED BY: S. W. Connally, Jr.



Section No. VI
~~Twenty-Eighth~~ ~~Twenty-Ninth~~ Revised Sheet No. 6.18
~~Canceling Twenty-Seventh~~ ~~Twenty-Eighth~~ Revised
Sheet No. 6.18

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| PAGE 4 of 10 | EFFECTIVE DATE January 1, 2015 |
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(Continued from Rate Schedule OS, Sheet No. 6.17)

Mercury Vapor
(Not Available for New Installations)

| Initial Lamp Rating (Lumen) | Desc. | Lamp Wattage | Line Wattage | Est. kWh | Fixture Charge | Maint. Charge | Energy Charge | Total Charge |
|-----------------------------|-------------|--------------|--------------|----------|-------------------------------|---------------------------|----------------------------|-------------------------------|
| 7000* | Open Bottom | 175 | 195 | 67 | \$2.44 2.44 | \$1.30 1.51 | \$1.62 1.87 | \$5.03 5.82 |
| 3200* | Cobrahead | 100 | 114 | 39 | \$3.94 4.53 | \$1.83 2.12 | \$0.94 1.09 | \$6.68 7.74 |
| 7000* | Cobrahead | 175 | 195 | 67 | \$3.55 4.11 | \$1.74 1.98 | \$1.62 1.87 | \$6.88 7.96 |
| 9400* | Cobrahead | 250 | 277 | 95 | \$4.66 5.40 | \$2.08 2.41 | \$2.20 2.66 | \$9.03 10.47 |
| 17000* | Cobrahead | 400 | 442 | 152 | \$5.09 5.90 | \$2.47 2.51 | \$3.67 4.25 | \$10.93 \$12.66 |
| 48000* | Cobrahead | 1000 | 1084 | 372 | \$10.24 \$11.83 | \$3.76 4.36 | \$8.98 10.40 | \$22.95 \$26.59 |
| 17000* | Directional | 400 | 474 | 163 | \$7.66 8.87 | \$2.90 3.36 | \$3.93 4.56 | \$14.49 \$16.79 |

- * Not Available for New Installation.
- ** Estimated Monthly kWh = (Line Wattage x Annual Operating Hours)/(1000 x 12)
- *** Energy Charge = ~~2.444 kWh~~ ~~2.797 c/kWh~~ x Estimated Monthly kWh Usage

ADDITIONAL FACILITIES CHARGES:

The above rates apply to lighting installations made on the Company's existing overhead distribution system. Any special or additional facilities, which may be installed at the Company's option, will be billed in addition to the above rates.

- Charge for 13 ft. decorative concrete pole used only for decorative lights (Colonial, Acorn, or English Coach) ~~\$16.84~~ \$20.38.
- Charge for 13 ft. decorative high gloss concrete pole used only for decorative lights (Colonial, Acorn, or English Coach) ~~\$15.23~~ \$18.47.
- Charge for 16 ft. decorative base aluminum pole with 6" Tenon used only for decorative lights (Destin Single or Double) ~~\$12.07~~ \$14.64.
- Charge for 17 ft. decorative base aluminum pole used only for decorative lights (Colonial, Acorn, or English Coach) ~~\$17.63~~ \$21.38.
- Charge for 18 ft. (14 ft. mounting height) aluminum decorative York pole \$19.43.
- Charge for 20 ft. (16 ft. mounting height) aluminum decorative Grand pole \$15.89.
- Charge for 20 ft. fiberglass pole used only for decorative lights (Colonial) ~~\$6.24~~ \$7.57.*
- Charge for 20 ft. (16 ft. mounting height) aluminum, round, tapered pole (Spun Tenon) ~~\$5.49~~ \$6.66.
- Charge for 20 ft. (16 ft. mounting height) aluminum, round, tapered pole (Welded Tenon) ~~\$18.70~~ \$22.68.
- Charge for 25 ft. (20 ft. mounting height) aluminum, round, tapered pole ~~\$19.54~~ \$23.70.
- Charge for 30 ft. wood pole ~~\$4.04~~ \$4.90.*

Charge for 30 ft. concrete pole ~~\$8.47~~\$10.27.

Charge for 30 ft. fiberglass pole with concrete, anchor-based pedestal used primarily for the 100,000 Lumen Large Parking Lot fixture ~~\$40.07~~\$48.59.*

Charge for 30 ft. (25 ft. mounting height) aluminum, round, tapered pole ~~\$21.67~~\$26.28.

Charge for ~~35 ft. concrete pole~~ ~~\$12.33.~~

Charge for ~~35 ft. concrete pole (Tenon Top)~~ ~~\$17.03.~~

ISSUED BY: S. W. Connally, Jr.



Section No. VI
~~Twenty-Fourth~~Twenty-Fifth Revised Sheet No. 6.19
Canceling ~~Twenty-Third~~Twenty-Fourth Revised Sheet
No. 6.19

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| PAGE 5 of 10 | EFFECTIVE DATE January 1, 2015 |
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(Continued from Rate Schedule OS, Sheet No. 6.18)

ADDITIONAL FACILITIES CHARGES (continued):

- Charge for 30 ft. aluminum pole used with concrete adjustable base \$24.00.
- Charge for 35 ft. concrete pole \$14.95.
- Charge for 35 ft. concrete pole (Tenon Top) \$20.65.
- Charge for 35 ft. wood pole ~~\$5.88~~\$7.13.
- Charge for 35 ft. (30 ft. mounting height) aluminum, round, tapered pole ~~\$24.28~~\$29.44.
- Charge for 40 ft. wood pole ~~\$7.23~~\$8.77.
- Charge for 45 ft. concrete pole (Tenon Top) ~~\$22.35~~\$27.10.
- Charge for single arm for Shoebox/Small Parking Lot fixture ~~\$2.34~~\$2.84.
- Charge for double arm for Shoebox/Small Parking Lot fixture ~~\$2.60~~\$3.15.
- Charge for triple arm for Shoebox/Small Parking Lot fixture ~~\$3.52~~\$4.27.
- Charge for quadruple arm for Shoebox/Small Parking Lot fixture ~~\$4.44~~\$5.38.
- Charge for Tenon Top adapter for 100,000 Lumen Large Parking Lot fixture ~~\$4.33~~\$5.25.
- Charge for optional 100 amp relay ~~\$24.21~~\$29.36.
- Charge for 25 kVA transformer (non-coastal) for 46,000 Lumen Shoebox, 32,000 Lumen Small Parking Lot, or 100,000 Lumen Large Parking Lot fixture(s) ~~\$33.51~~\$40.64.
- Charge for 25 kVA transformer (coastal) for 46,000 Lumen Shoebox, 32,000 Lumen Small Parking Lot, or 100,000 Lumen Large Parking Lot fixture(s) ~~\$47.76~~\$57.92.

All other additional facilities shall be billed at 1.74% per month of the Company's cost. Such facilities may include, but are not limited to, additional overhead or underground wiring and special poles approved by the Company.

* Not Available for New Installation.

VANDALISM (WILLFUL DAMAGE):

The Customer will have the following three options on the second occurrence of vandalism (willful damage) to a Company fixture:

1. Pay (a) the total repair costs of the fixture or the original total installed cost of the fixture less any depreciation and salvage value plus the removal cost if the fixture cannot be repaired and (b) the total installed cost of a luminaire protective shield. If the fixture is not compatible with the shield, then the fixture will be replaced with either a compatible 100 watt or 250 watt cobrahead fixture,
2. Request that the damaged fixture be replaced with the same type of unshielded fixture. For this and any subsequent occurrence, the Customer will pay either (a) the total repair costs of the fixture or (b) the original total installed cost of the fixture less any depreciation and salvage value plus the removal cost if the fixture cannot be repaired, or
3. Discontinue the service to the fixture.

The Customer must notify the Company in writing of its selected option. The Customer may choose to pay the total installed cost of a luminaire protective shield after the first occurrence of vandalism (willful damage) to a Company fixture and save the costs incurred in 1(a) above.

ISSUED BY: S. W. Connally, Jr.



Section No. VI
~~Twenty-Fifth~~~~Twenty-Sixth~~ Revised Sheet No. 6.20
Canceling ~~Twenty-Fourth~~~~Twenty-Fifth~~ Revised Sheet No.
6.20

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| PAGE 6 of 10 | EFFECTIVE DATE January 1, 2015 |
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(Continued from Rate Schedule OS, Sheet No. 6.19)

MONTHLY RATES - CUSTOMER OWNED WITHOUT RELAMPING SERVICE AGREEMENT:

Customer-owned street, roadway, and general area lighting fixtures which conform to the specifications of Company-owned fixtures may receive energy at the appropriate charges for each size light above. Customer-owned street, roadway, and general area lighting systems which do not conform to specifications of the Company-owned fixtures shall be charged the monthly rate of ~~2.414¢/kWh~~2.797¢/kWh of the estimated kWh usage of each unit. Customer-owned equipment must be approved in advance as to accessibility to be eligible to receive service. The Customer will provide all pole(s), fixture(s), lamp(s), photoelectric control(s), and circuit(s) up to the point of connection to the Company's supply lines (point of service), and an adequate support for the Company-owned service conductors. The Company will provide an overhead service drop from its existing secondary conductors to the point of service designated by the Company for Customer-owned lights. Underground service conductors will be installed in lieu of the overhead conductors at the Customer's request, and upon payment by the Customer of the installed cost of the underground conductors after allowance for the cost of equivalent overhead service conductors and any trenching and backfilling provided by the Customer. The distribution system shall serve no other electrical loads except the lighting equipment eligible for this rate.

MONTHLY RATES - CUSTOMER OWNED WITH RELAMPING SERVICE AGREEMENT:

The monthly rates set forth below cover both the electric service (if unmetered) and the replacement of lamps and photoelectric controls upon routine failure. Lamps or photoelectric controls damaged or destroyed due to vandalism or willful abuse are not covered by the agreement and will only be replaced at the Customer's expense. Customer-owned equipment must be approved in advance as to compatibility with Company-owned lamps and photoelectric controls and accessibility to be eligible to receive service. The Customer will provide all pole(s), fixture(s), initial lamp(s) and photoelectric control(s), and circuit(s) up to the point of connection to the Company's supply lines (point of service), and an adequate support for the Company-owned service conductors. The Company will provide an overhead service drop from its existing secondary conductors to the point of service designated by the Company for Customer-owned lights. Underground service conductors will be installed in lieu of the overhead conductors at the Customer's request, and upon payment by the Customer of the installed cost of the underground conductors after allowance for the cost of equivalent overhead service conductors and any trenching and backfilling provided by the Customer. The distribution system shall serve no other electrical loads except the lighting equipment eligible for this rate. The Customer remains responsible for all maintenance other than the replacement of lamps and photoelectric controls.

ISSUED BY: S. W. Connally, Jr.



Section No. VI
~~Twenty-Fifth~~ ~~Twenty-Sixth~~ Revised Sheet No. 6.21
Canceling ~~Twenty-Fourth~~ ~~Twenty-Fifth~~ Revised Sheet No. 6.21

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| PAGE 7 of 10 | EFFECTIVE DATE January 1, 2015 |
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(Continued from Rate Schedule OS, Sheet No. 6.20)

MONTHLY RATES - CUSTOMER OWNED WITH RELAMPING SERVICE AGREEMENT:

High Pressure Sodium Vapor

| Initial Lamp Rating (Lumen) | Lamp Wattage | Line Wattage | Est. kWh** | Relamping Charge | Energy Charge*** | Total Charge |
|-----------------------------|--------------|--------------|------------|-----------------------------|------------------------------|-------------------------------|
| 8800 | 100 | 120 | 41 | \$0.67 \$0.78 | \$0.99 \$1.15 | \$4.66 \$1.93 |
| 16000* | 150 | 197 | 68 | \$0.66 \$0.76 | \$1.64 \$1.90 | \$2.30 \$2.66 |
| 20000* | 200 | 233 | 80 | \$0.68 \$0.79 | \$1.93 \$2.24 | \$2.64 \$3.03 |
| 25000* | 250 | 292 | 100 | \$0.69 \$0.80 | \$2.44 \$2.79 | \$3.40 \$3.59 |
| 46000* | 400 | 477 | 164 | \$0.68 \$0.79 | \$3.96 \$4.59 | \$4.64 \$5.38 |
| 125000* | 1000 | 1105 | 379 | \$0.87 \$1.01 | \$9.15 \$10.60 | \$10.02 \$11.61 |

Metal Halide

| Initial Lamp Rating (Lumen) | Lamp Wattage | Line Wattage | Est. kWh** | Relamping Charge | Energy Charge*** | Total Charge |
|-----------------------------|--------------|--------------|------------|-----------------------------|-------------------------------|-------------------------------|
| 32000* | 400 | 476 | 163 | \$0.81 \$0.94 | \$3.93 \$4.56 | \$4.74 \$5.50 |
| 100000* | 1000 | 1100 | 378 | \$3.45 \$3.45 | \$10.56 \$10.56 | \$14.01 \$14.01 |

LED

| Initial Lamp Rating (Lumen) | Lamp Wattage | Line Wattage | Est. kWh** | Relamping Charge | Energy Charge*** | Total Charge |
|-----------------------------|--------------|--------------|------------|------------------|------------------|--------------|
| 4440 | 72 | 72 | 25 | \$0.76 | \$0.60 | \$1.36 |

- * Not Available for New Installation
- ** Estimated Monthly kWh = (Line Wattage x Annual Operating Hours)/(1000 x 12)
- *** Energy Charge = ~~2.44¢/kWh~~ 2.79¢/kWh x Estimated Monthly kWh Usage

The Total Charge shown above is for an unmetered fixture. If the service is metered, there will be no Energy Charge billed under this rate.

ADDITIONAL FACILITIES CHARGES FOR CUSTOMER OWNED:

Any special or additional facilities, which may be installed at the Company's option, will be billed in addition to the above Customer-owned rates.

Charge for 35 ft. wood pole ~~\$5.88~~\$7.13.

All other additional facilities shall be billed at 1.74 percent per month of the Company's cost.

ISSUED BY: S. W. Connally, Jr.



Section No. VI
~~Twentieth-Twenty-First~~ Revised Sheet No. 6.23
Canceling ~~Nineteenth-Twentieth~~ Revised Sheet No. 6.23

| | |
|-----------------|-----------------------------------|
| PAGE 9 of 10 | EFFECTIVE DATE January 1, 2015 |
|-----------------|-----------------------------------|

(Continued from Rate Schedule OS, Sheet No. 6.22)

OS-III OTHER OUTDOOR SERVICE (OL1)

Other outdoor service for Customer-owned facilities with fixed wattage loads operating continuously throughout the billing period such as, but not limited to, traffic signals and cable television amplifiers shall be billed according to the monthly rate below:

4.5495.270 cents per kWh for all kWh

The estimated annual kWh usage shall be determined by multiplying the annual operation hours times the maximum demand. The monthly kWh usage will be one-twelfth (1/12) of the estimated annual kWh usage. Maximum demand shall be the total number of kilowatts connected at any one time. At the option of the Company service rendered under this section may be metered and billed under the applicable General Service rate schedule. Minimum Monthly bill shall be \$1.00 per service connection.

TERM OF CONTRACT (OS-I/II, OS-III):

Service under this Rate Schedule shall be for an initial period of not less than three (3) years and shall remain until terminated by notice to either party by the other. When additional facilities are required, the Company may require a contract for a longer initial period. There is no term of contract for rate OS-III.

DEPOSIT (OS-I/II, OS-III):

A deposit amounting to not over one-half the billing for the initial contract period may be required before service is connected. The deposit may be applied to any final bills against the Customer for service.

ISSUED BY: S. W. Connally, Jr.



Section No. VI
~~Seventh~~ Eighth Revised Sheet No. 6.32
Canceling ~~Sixth~~ Seventh Revised Sheet No. 6.32

**RATE SCHEDULE BB
BUDGET BILLING
(OPTIONAL RIDER)**

| | |
|-----------------------|---------------------------------------|
| PAGE 1 of 2 | EFFECTIVE DATE June 7, 2002 |
|-----------------------|---------------------------------------|

AVAILABILITY:

Available throughout the entire territory served by the Company.

APPLICABILITY:

This budget billing rider will, upon request by the Customer, be applied to any customer receiving electric service under Rate Schedules RS, RSVP, RSTOU, RSD, RSDT, GS, GSD, GSDT, GSTOU, LP, LPT, PX, PXT, and RTP except those customers with current delinquent bills or those customers disqualified from the program within the twelve preceding months. Eligible customers will be notified of availability of this rider annually. Gulf Power shall have 30 days to establish Budget Billing upon request of the Customer.

BILLING:

Under the Budget Billing plan, the Monthly billing is determined as follows:

1. The Annual Base Amount is calculated using the most recent 12 months billings for the premises (including billings for Rate Schedule OS, if any,) and then averaged and rounded to the nearest whole dollar (Monthly Budget Billing Amount). If the customer has not occupied the premises for 12 months, the Annual Base Amount will be determined by the Customer's available monthly billings plus the previous occupant's billings. If the premises is new or sufficient actual consumption is not available, a 12-month estimated bill will be used.
2. The Monthly Budget Billing Amount is recalculated every month using the most recent Annual Base Amount plus any deferred balances (the difference in prior billings made under the Budget Billing Plan and that of actual charges).

$$\begin{array}{rclcl} \text{Monthly Budget} & = & \text{12-month Summation} & + & \text{Deferred} \\ \text{Billing Amount} & & \frac{\text{Actual or Est. Annual Base}}{12} & & \text{Balance} \end{array}$$

ISSUED BY: ~~Travis Bowden~~ S. W. Connally, Jr.



A SOUTHERN COMPANY

Section No. VI
~~Twenty-Fourth~~~~Twenty-Fifth~~ Revised Sheet No. 6.38
Canceling ~~Twenty-Third~~~~Twenty-Fourth~~ Revised Sheet No. 6.38

**RATE SCHEDULE ECC
COST RECOVERY CLAUSE
ENERGY CONSERVATION**

| | |
|----------------|-----------------------------------|
| PAGE 1 of 1 | EFFECTIVE DATE January 1, 2016 |
|----------------|-----------------------------------|

APPLICABILITY:

Applicable to the monthly rate of each filed retail rate schedule under which a Customer receives service.

**DETERMINATION OF ENERGY CONSERVATION COST RECOVERY CLAUSE
ADJUSTMENT:**

Bills should be decreased or increased by an adjustment calculated in accordance with the formula and procedure specified by the Florida Public Service Commission designed to reflect the recovery of conservation related expenditures by the Company.

Each rate schedule shall be increased or decreased to the nearest .001 cents for each kWh of sales to reflect the recovery of conservation related expenditures by the Company. The Company shall record both projected and actual expenses and revenues associated with the implementation of the Company's Energy Conservation Plan as authorized by the Commission. The total cost recovery adjustment per kWh applicable to energy delivered will include, when applicable, a true-up with interest to prior actual costs which will be determined in accordance with the formula and procedures specified by the Florida Public Service Commission and is subject to Commission approval. Such increase or decrease shall be adjusted for taxes which are based upon revenues. The procedure for the review, approval, recovery and recording of such costs and revenues is set forth in Commission Rule 25-17.015, F.A.C.

Energy Conservation Cost Recovery Clause factors are shown below:

| <u>Rate Schedule</u> | <u>Energy Conservation Cost Recovery Factor ¢/kWh</u> |
|----------------------------|---|
| RS | 0.068 |
| RSVP Tier 1 | (3.000) |
| RSVP Tier 2 | (1.672) |
| RSVP Tier 3 | 5.672 |
| RSVP Tier 4 | 56.374 |
| RSTOU On-Peak | 17.000 |
| RSTOU Off-Peak | (3.096) |
| RSTOU Critical Peak Credit | \$5.00 per Event |
| GS | 0.065 |
| GSD, GSDT, GSTOU | 0.062 |
| LP, LPT | 0.059 |
| PX, PXT, RTP, SBS | 0.057 |
| <u>LPT-CPO On-Peak</u> | <u>(\$4.75) per kW</u> |
| <u>LPT-CPO Critical</u> | <u>\$57.00 per kW</u> |
| OS-I/II | 0.046 |
| OS-III | 0.058 |

Service under this rate schedule is subject to Rules and Regulations of the Company and the Florida Public Service Commission.

ISSUED BY: S. W. Connally, Jr.



Section No. VI
~~Tenth-Eleventh~~ Revised Sheet No. 6.42
Canceling ~~Ninth-Tenth~~ Revised Sheet No. 6.42

**RATE SCHEDULE GSTOU
GENERAL SERVICE TIME-OF-USE CONSERVATION
(OPTIONAL SCHEDULE)
URSC: GSTOU**

| | |
|-----------------------|--|
| PAGE 1 of 3 | EFFECTIVE DATE January 1, 2015 |
|-----------------------|--|

AVAILABILITY:

Available on a first come - first serve basis subject to meter availability throughout the entire territory served by the Company.

APPLICABILITY:

Applicable as an option to Rate Schedule GSD for general service on an annual basis covering the entire electrical requirements of any Customer whose highest actual measured demand is not more than four hundred ninety-nine (499) kilowatts. Service to two or more premises shall not be combined nor shall service furnished hereunder be shared with or resold to others. All service shall be taken at the same voltage, from a single delivery point, and shall be measured by a single meter.

CHARACTER OF SERVICE:

The delivery voltage to the Customer shall be the voltage of the available secondary distribution lines of the Company for the locality in which service is to be rendered. Three phase service may be furnished at the request of the Customer subject to the Rules and Regulations of the Company which govern the extension of the three phase service.

MONTHLY RATES:

| | |
|----------------------------------|---|
| Base Charge: | \$45.43 <u>\$50.00</u> |
| Energy Charges: | |
| Summer – June through September: | |
| On-Peak | 18.244¢ <u>21.802¢</u> per kWh |
| Intermediate | 6.811¢ <u>8.139¢</u> per kWh |
| Off-Peak | 2.832¢ <u>3.384¢</u> per kWh |
| October through May: | |
| All hours | 3.964¢ <u>4.737¢</u> per kWh |

ISSUED BY: S. W. Connally, Jr.



Section No. VI
~~Sixth~~ Seventh Revised Sheet No. 6.46
Canceling ~~Fifth~~ Sixth Revised Sheet No. 6.46

| | |
|-----------------------|--|
| PAGE 2 of 5 | EFFECTIVE DATE January 1, 2015 |
|-----------------------|--|

(Continued from Rate Schedule GSDT, Sheet No. 6.45)

MONTHLY RATES:

Base Charge: ~~\$45.43~~ \$50.00
Demand Charge: ~~\$3.14~~ \$3.77 per kW of maximum demand plus;
~~\$3.53~~ \$4.23 per kW of on-peak demand
Energy Charge: ~~1.698¢~~ 2.036¢ per kWh

~~CRITICAL PEAK OPTION — Under this option, the Demand Charge shall be:~~

~~Demand Charge: \$3.14 per kW of maximum demand plus;
\$1.77 per kW of on-peak demand plus,
\$5.30 per kW of critical peak demand~~

MINIMUM MONTHLY BILLS:

In consideration of the readiness of the Company to furnish such service, no monthly bill will be rendered for less than the Base Charge plus the Demand Charge.

DETERMINATION OF THE ON-PEAK PERIOD:

The on-peak period for calendar months April through October is defined as being those hours between 12:00 p.m. and 9:00 p.m. Central Daylight Time/Central Standard Time, Monday through Friday.

The on-peak period for calendar months November through March is defined as being those hours between 6:00 a.m. and 10:00 a.m. and between 6:00 p.m. and 10:00 p.m. Central Standard Time/Central Daylight Time, Monday through Friday.

ISSUED BY: S. W. Connally, Jr.



Section No. VI
~~Second-Third~~ Revised Sheet No. 6.47
Canceling ~~First-Second~~ Revised Sheet No. 6.47

| | |
|----------------|----------------------------------|
| PAGE 3 of 5 | EFFECTIVE DATE April 11, 2012 |
|----------------|----------------------------------|

(Continued from Rate Schedule GSDT, Sheet No. 6.46)

DETERMINATION OF THE OFF-PEAK PERIOD:

All hours not included above and all hours of the observed holidays of New Year's Day, Memorial Day, Independence Day, Labor Day, Thanksgiving, and Christmas are in the off-peak period.

~~DETERMINATION OF CRITICAL PEAK PERIOD:~~

~~A critical peak period may be designated at any time at the Company's discretion. The duration of any single critical peak period may range from 1 to 2 hours in length. The total number of hours designated as critical peak periods may not exceed 87 hours per year. The total number of critical peak periods may not exceed one per day, and may not exceed four per week. Conditions which may result in the designation of a critical peak period by the Company include, but are not limited to: (i) A temperature forecast for the Company's service area that is above 95°F or below 32°F; (ii) Real-Time Prices that exceed certain thresholds; (iii) Projections of system peak loads that exceed certain thresholds.~~

DETERMINATION OF BILLING DEMAND:

- (a) Maximum Demand - The kilowatt (kW) billing demand for billing purposes shall be the customer's maximum integrated 15 minute demand to the nearest kilowatt (kW) during each service month.
- (b) On-Peak Demand - The kilowatt (kW) billing demand for billing purposes shall be the customer's maximum integrated 15 minute demand to the nearest kilowatt (kW) during each service month as measured during the hours designated as on-peak.
- ~~(c) Critical Peak Demand - The kilowatt (kW) billing demand for billing purposes shall be the Customer's maximum integrated 15 minute demand to the nearest kilowatt (kW) during each service month as measured during the hours designated as critical peak.~~

REACTIVE DEMAND CHARGE:

When the capacity required to be maintained is one-hundred (100) kilowatts or more, at the option of the Company, the monthly bill calculated at the above rates may be increased in the amount of \$1.00 per kvar for all over 0.48432 kilovars per kilowatt (90% power factor). The kilovars to which this adjustment shall apply shall be the monthly maximum measured kilovar demand or may be calculated as the square root of the difference between the square of the maximum monthly measured kVA demand and the square of the maximum monthly measured kW demand.

ISSUED BY: ~~Mark Crosswhite~~ S. W. Connally, Jr.



Section No. VI
~~Fifth-Sixth~~ Revised Sheet No. 6.48
Canceling ~~Fourth-Fifth~~ Revised Sheet No. 6.48

| | |
|----------------|-----------------------------------|
| PAGE 4 of 5 | EFFECTIVE DATE January 1, 2015 |
|----------------|-----------------------------------|

(Continued from Rate Schedule GSDT, Sheet No. 6.47)

TRANSFORMER OWNERSHIP DISCOUNT AND PRIMARY METERING VOLTAGE DISCOUNTS:

When the Company renders service under this Rate Schedule at the local primary distribution voltage and any transformers required are furnished by the Customer, the Monthly Rate will be subject to a discount of ~~thirty-four (34)~~ thirty-six (36) cents per kW of the Customer's Maximum Demand as determined above, and an additional discount of one percent (1%) of the Energy Charge and one percent (1%) of the Demand Charge; however, such deduction shall not reduce the minimum monthly bill specified above.

~~CRITICAL PEAK DEMAND NOTIFICATION~~

~~A customer electing the critical peak option will be notified of a critical peak period one business day prior to the beginning of the critical peak period event. The Company is not responsible for a customer's failure to receive and act upon the critical peak period. If a customer does not receive these notifications, it is the customer's responsibility to inform the Company so the notifications may be supplied.~~

TERM OF CONTRACT:

- (1) Service under this Schedule shall be for a period of not less than one year and thereafter from year to year until terminated by three (3) months' written notice by either party to the other.
- (2) The initial selection of this optional rate schedule by a Rate Schedule GSD Customer may be terminated at any time by written or personal notice from the Customer. After termination, any subsequent selection of this option by the same Customer for service at the same premises shall have a term of contract as specified in (1) above.

ISSUED BY: S. W. Connally, Jr.



Section No. VI
~~Sixth-Seventh~~ Revised Sheet No. 6.49
Canceling ~~Fifth-Sixth~~ Revised Sheet No. 6.49

**RATE SCHEDULE LPT
LARGE POWER SERVICE – TIME-OF-USE CONSERVATION
(OPTIONAL SCHEDULE)**

URSC: GSLDT

| PAGE | EFFECTIVE DATE |
|--------|-----------------|
| 1 of 5 | January 1, 2015 |

AVAILABILITY:

Available on a first come - first serve basis subject to meter availability throughout the entire territory served by the transmission system of the Company.

APPLICABILITY:

Applicable as an option to Rate Schedule LP for three phase general service on an annual basis covering the entire electrical requirements of any Customer. Service to two or more premises shall not be combined nor shall service furnished hereunder be shared with or resold to others. All service shall be taken at the same voltage, from a single delivery point, and shall be measured by a single meter. Customers taking service under Rate LPT may elect the critical peak option.

CHARACTER OF SERVICE:

The delivery voltage to the Customer shall be the voltage of the available secondary distribution lines of the Company for the locality in which service is to be rendered.

MONTHLY RATES:

Base Charge: \$262.80

Demand Charge: ~~\$2.38~~\$2.85 per kW of maximum demand plus;
~~\$9.34~~\$11.20 per kW of on-peak demand

Energy Charge: ~~0.880¢~~1.055¢ per kWh

ISSUED BY: S. W. Connally, Jr.



Section No. VI
~~Fourth-Fifth Revised Sheet No. 6.50~~
Canceling ~~Third-Fourth Revised Sheet No. 6.50~~

| | |
|----------------|-----------------------------------|
| PAGE 2 of 5 | EFFECTIVE DATE January 1, 2015 |
|----------------|-----------------------------------|

(Continued from Rate Schedule LPT, Sheet No. 6.49)

CRITICAL PEAK OPTION (CPO) – Under this option, the Demand Charge shall be:

Demand Charge: ~~\$2.38~~\$2.85 per kW of maximum demand plus;
 ~~\$1.87~~\$1.20 per kW of on-peak demand plus,
 ~~\$16.81~~ per kW of critical peak demand

MINIMUM MONTHLY BILLS:

In consideration of the readiness of the Company to furnish such service, no monthly bill shall be rendered for less than the Base Charge plus the Demand Charge.

DETERMINATION OF THE ON-PEAK PERIOD:

The on-peak period for calendar months April through October is defined as being those hours between 12:00 p.m. and 9:00 p.m. Central Daylight Time/Central Standard Time, Monday through Friday.

The on-peak period for calendar months November through March is defined as being those hours between 6:00 a.m. and 10:00 a.m. and between 6:00 p.m. and 10:00 p.m. Central Standard Time/Central Daylight Time, Monday through Friday.

DETERMINATION OF THE OFF-PEAK PERIOD:

All hours not included above and all hours of the observed holidays of New Year's Day, Memorial Day, Independence Day, Labor Day, Thanksgiving, and Christmas are in the off-peak period.

DETERMINATION OF CRITICAL PEAK PERIOD:

A critical peak period may be designated at any time at the Company's discretion. ~~The duration of any single critical peak period may range from 1 to 2 hours in length. The total number of hours designated as critical peak periods may not exceed 87 hours per year. The total number of critical peak periods may not exceed one per day, and may not exceed four per week. Conditions which may result in the designation of a critical peak period by the Company include, but are not limited to:~~ (i) A temperature forecast for the Company's service area that is above 95°F or below 32°F; (ii) Real-Time-Prices that exceed certain thresholds; (iii) Projections of system peak loads that exceed certain thresholds.

ISSUED BY: S. W. Connally, Jr.



Section No. VI
~~Fourth-Fifth~~ Revised Sheet No. 6.52
Canceling ~~Third-Fourth~~ Revised Sheet No. 6.52

| PAGE | EFFECTIVE DATE |
|--------|-----------------|
| 4 of 5 | January 1, 2015 |

(Continued from Rate Schedule LPT, Sheet No. 6.51)

TRANSFORMER OWNERSHIP DISCOUNT AND TRANSMISSION METERING VOLTAGE DISCOUNTS:

When the Company renders service under this Rate Schedule from an available transmission line of 46,000 volts or higher and the Customer furnishes, operates, and maintains the complete step-down transformer substation necessary to receive and use such service, the Monthly Rate will be subject to a discount of ~~sixty-nine (69)~~ seventy-two (72) cents per month per kilowatt (kW) of the Customer's highest billing demand as determined above, and an additional discount of two percent (2%) of the Energy Charge and two percent (2%) of the Demand Charge; however, such deduction shall not reduce the minimum monthly bill specified above.

DEPOSIT:

A deposit amounting to twice the estimated average monthly bill may be required before service is connected at designated premises. The deposit may be applied to any final bills against the Customer for service.

CRITICAL PEAK DEMAND NOTIFICATION

A customer electing the critical peak option will be notified of a critical peak period ~~one business day~~ one hour prior to the beginning of the critical peak period event. The Company is not responsible for a customer's failure to receive and act upon the critical peak period. If a customer does not receive these notifications, it is the customer's responsibility to inform the Company so the notifications may be supplied.

TERM OF CONTRACT:

- (1) Service under this Schedule shall be for a period of not less than one year and thereafter from year to year until terminated by three (3) months' written notice by either party to the other.
- (2) The initial selection of this rate schedule as an option by a Rate Schedule LP Customer may be terminated at any time by written or personal notice from the Customer. After such termination, any subsequent selection of this option by the same Customer for service at the same premises shall have a term of contract as specified in (1) above.

ISSUED BY: S. W. Connally, Jr.



Section No. VI
~~Sixth-Seventh~~ Revised Sheet No. 6.53
Canceling ~~Fifth-Sixth~~ Revised Sheet No. 6.53

**RATE SCHEDULE PXT
LARGE HIGH LOAD FACTOR POWER SERVICE
TIME-OF-USE CONSERVATION
(OPTIONAL SCHEDULE)
URSC: GSLDT1**

| | |
|-----------------------|--|
| PAGE 1 of 4 | EFFECTIVE DATE January 1, 2015 |
|-----------------------|--|

AVAILABILITY:

Available throughout the entire territory served by the transmission system of the Company.

APPLICABILITY:

Applicable as an option to Rate Schedule PX for three phase lighting and power service to any customer whose actual measured demand is not less than 7,500 kilowatts (kW), with an annual load factor of not less than seventy-five percent (75%). Service to two or more premises shall not be combined nor shall service furnished hereunder be shared with or resold to others. All service shall be taken at the same voltage and from a single delivery point, and shall be measured by a single meter.

CHARACTER OF SERVICE:

The delivery voltage to the Customer shall be the standard secondary voltage of the Company's transformers supplied from the transmission lines of the Company.

MONTHLY RATES:

Base Charge: ~~\$718.28~~\$925.24

Demand Charge: ~~\$0.86~~\$1.11 per kW of maximum demand plus;
~~\$9.72~~\$12.52 per kW of on-peak demand

Energy Charge: On-Peak and Off-Peak Period: ~~0.385~~0.496¢ per kWh

ISSUED BY: S. W. Connally, Jr.



Section No. VI
~~Sixth~~ ~~Seventh~~ Revised Sheet No. 6.54
Canceling ~~Fifth~~ ~~Sixth~~ Revised Sheet No. 6.54

| PAGE | EFFECTIVE DATE |
|--------|-----------------|
| 2 of 4 | January 1, 2015 |

(Continued from Rate Schedule PXT, Sheet No. 6.53)

DETERMINATION OF THE ON-PEAK PERIOD:

The on-peak period for calendar months April through October is defined as being those hours between 12:00 p.m. and 9:00 p.m. Central Daylight Time/Central Standard Time, Monday through Friday.

The on-peak period for calendar months November through March is defined as being those hours between 6:00 a.m. and 10:00 a.m. and between 6:00 p.m. and 10:00 p.m. Central Standard Time/Central Daylight Time, Monday through Friday.

DETERMINATION OF THE OFF-PEAK PERIOD:

All hours not included above and all hours of the observed holidays of New Year's Day, Memorial Day, Independence Day, Labor Day, Thanksgiving, and Christmas are in the off-peak period.

MINIMUM MONTHLY BILLS:

In the event the Customer's annual load factor for the current and preceding eleven months is less than 75% and in consideration of the readiness of the Company to furnish such service, the minimum monthly bill shall not be less than the Base Charge plus ~~\$12.69~~ \$16.35 per kW of maximum billing demand.

DETERMINATION OF BILLING DEMAND:

- (a) Maximum Demand--The kilowatt (kW) billing demand for billing purposes shall be the maximum measured kW demand integrated over any fifteen minute interval during the current bill month but not less than 7500 kW.
- (b) On-Peak Demand--The kilowatt (kW) billing demand for billing purposes shall be the customer's maximum integrated 15 minute demand to the nearest kilowatt (kW) during each service month as measured during the hours designated as on-peak.

REACTIVE DEMAND CHARGE:

The monthly bill calculated at the above rates shall also be increased in the amount of \$1.00 per kvar for all over 0.48432 kilovars per kilowatt (90% power factor). The kilovars to which this adjustment shall apply shall be the monthly maximum measured kilovar demand or may be calculated as the square root of the difference between the square of the maximum monthly measured kVA demand and the square of the maximum monthly measured kW demand.

ISSUED BY: S. W. Connally, Jr.



Section No. VI
~~Sixth~~ ~~Seventh~~ Revised Sheet No. 6.59
Canceling ~~Fifth~~ ~~Sixth~~ Revised Sheet No. 6.59

| | |
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| PAGE 3 of 8 | EFFECTIVE DATE January 1, 2015 |
|-----------------------|--|

(Continued from Rate Schedule SBS, Sheet No. 6.58)

A Standby Service Customer will be billed for electric service in accordance with the following charges:

| Contract Demand: | <u>100 to 499 kW</u> | <u>500 to 7,499 kW</u> | <u>Above 7,499 kW</u> |
|--|---------------------------------|----------------------------------|----------------------------------|
| Base Charge: | \$261.68 | \$261.68 | \$623.10 |
| Demand Charge: | | | |
| Local Facilities Charge Per kW of BC and NC | \$2.80 <u>\$3.33</u> | \$2.48 <u>\$2.99</u> | \$0.89 <u>\$1.09</u> |
| On-Peak Demand Charge: Per kW of On-Peak kW up to NC | \$3.64 <u>\$4.23</u> | \$9.37 <u>\$11.20</u> | \$9.88 <u>\$12.52</u> |
| Plus the greater of: | | | |
| Reservation Charge: Per kW of BC or | \$1.40 <u>\$1.56</u> | \$1.40 <u>\$1.56</u> | \$1.43 <u>\$1.59</u> |
| The Sum of the Daily On-Peak Standby Demand Charges: Per kW per day of On-Peak kW in excess of NC | \$0.53 <u>\$0.74</u> | \$0.53 <u>\$0.74</u> | \$0.54 <u>\$0.75</u> |
| Energy Charge Per kWh: | 2.783¢ <u>3.957¢</u> | 2.783¢ <u>3.957¢</u> | 2.783¢ <u>3.957¢</u> |

Customers with zero (0) NC will not be subject to the On-Peak Demand Charge.

ISSUED BY: S. W. Connally, Jr.



Section No. VI
~~Third-Fourth~~ Revised Sheet No. 6.62
Canceling ~~Second-Third~~ Revised Sheet No. 6.62

| | |
|----------------|-----------------------------------|
| PAGE 6 of 8 | EFFECTIVE DATE January 1, 2014 |
|----------------|-----------------------------------|

(Continued from Rate Schedule SBS, Sheet No. 6.61)

TRANSFORMER OWNERSHIP DISCOUNT AND PRIMARY METERING VOLTAGE DISCOUNTS:

When the Company renders service under this Rate Schedule at the local primary distribution voltage and any transformers required are furnished by the Customer, the monthly rate will be subject to a discount of ~~five (5)~~six (6) cents per month per kilowatt (kW) of the Customer's demand used in the calculation of the Local Facilities Charge for those customers which are billed under the 100 to 499 kW demand range; or ~~five (5)~~six (6) cents per month per kilowatt (kW) of the Customer's demand used in the calculation of the Local Facilities Charge for those customers which are billed under the 500 to 7,499 kW demand range; and an additional discount of one percent (1%) of the Energy Charge and one percent (1%) of the Demand Charge.

TRANSFORMER OWNERSHIP DISCOUNT AND TRANSMISSION METERING VOLTAGE DISCOUNTS:

When the Company renders service under this Rate Schedule from an available transmission line of 46,000 volts or higher and the Customer furnishes, operates, and maintains the complete step-down transformer substation necessary to receive and use such service, the monthly rate will be subject to a discount of ~~six (6)~~seven (7) cents per month per kilowatt (kW) of the Customer's demand used in the calculation of the Local Facilities Charge for those customers which are billed under the 500 to 7,499 kW demand range and an additional discount of two percent (2%) of the Energy Charge and two percent (2%) of the Demand Charge. The monthly rate will be subject to a discount of ~~seven (7)~~eight (8) cents per kilowatt (kW) of the demand used in the calculation of the Local Facilities Charge for those customers which are billed under the above 7,499 kW demand range and an additional discount of one percent (1%) of the Energy Charge and one percent (1%) of the Demand Charge.

TERM OF CONTRACT:

Service under this rate schedule shall be for a minimum period of five (5) years and shall continue thereafter from year to year until terminated by either party upon twenty-four (24) months written notice to the other.

DEPOSIT:

A deposit amounting to twice the estimated average monthly bill may be required before service is connected at designated premises. The deposit may be applied to any final bills against the Customer for service.

ISSUED BY: S. W. Connally, Jr.



Section No. VI
~~Seventh-Eighth~~ Revised Sheet No. 6.76
Canceling ~~Sixth-Seventh~~ Revised Sheet No. 6.76

| PAGE | EFFECTIVE DATE |
|--------|-----------------|
| 2 of 4 | January 1, 2015 |

(Continued from Rate Schedule RSVP, Sheet No. 6.75)

If a Customer moves into a residence with existing Company-owned energy management equipment, the Customer will receive service under Rate Schedule RSVP. The Customer will be given the option of remaining on Rate Schedule RSVP or moving to Rate Schedule RS. If the Customer chooses Rate Schedule RS at that time, Company-owned energy management equipment will be removed free of charge.

CHARACTER OF SERVICE:

Available for single-phase service from local distribution lines of the Company's system at nominal secondary voltage of 120/240 volts. Service shall be metered through one metering device capable of measuring electrical energy consumption during the various times each energy demand charge is in effect.

RATES:

| | |
|--|----------------------------------|
| Base Charge: | 62¢ \$1.58 per day |
| Energy Demand Charge: | |
| Low Cost Hours (P ₁): | 4.585¢ 3.298¢ per kWh |
| Medium Cost Hours (P ₂): | 4.585¢ 3.298¢ per kWh |
| High Cost Hours (P ₃): | 4.585¢ 3.298¢ per kWh |
| Critical Cost Hours (P ₄): | 4.585¢ 3.298¢ per kWh |

ISSUED BY: S. W. Connally, Jr.



Section No. VI
~~First-Second Revised Sheet No. 6.92~~
Canceling ~~Original-First Revised Sheet No. 6.92~~

| | |
|-----------------------|---------------------------------------|
| PAGE 1 of 2 | EFFECTIVE DATE June 9, 2016 |
|-----------------------|---------------------------------------|

Rate Rider LBIR
~~Experimental Rate Rider~~
Large Business Incentive Rider
(Optional Rider)

AVAILABILITY:

This Rate Rider is available to all Customers within Gulf Power's service area who meet qualifying load and employment requirements.

The qualifying load and employment requirements under this Rider must be achieved at the same delivery point. Additional metering equipment may be required for service under this Rider.

APPLICABILITY:

Applicable to New Load as a Rate Rider to the rates specified below. All terms and conditions of the rate under which the Customer takes service remain applicable, except that the Customer's billing will be credited by the incentive specified below beginning with the commencement of service pursuant to this Rider. New Load is that which is added via connection of initial service or net incremental load above that which existed prior to approval for service under this rider. Service under this rider must occur after the effective date of this Rider but not later than December 31, 2017 or such earlier the date that the Company determines that the subscription limit of 100 MW has been reached for all New Load under this Rider together with the companion Riders, SBIR, and MBIR, and XLBIR. ~~This Rider does not apply to provision of electric service through existing delivery points.~~

Rate Rider LBIR shall only be combined with Rate Schedules LP, LPT, PX, PXT or RTP. If a change in ownership occurs during the Term of Service under this Rider, the successor Customer may be allowed to fulfill the balance of the Contract under this Rider.

ISSUED BY: S. W. Connally, Jr.



Section No. VI
~~Original-First Revised~~ Sheet No. 6.93
~~Canceling Original Sheet No. 6.93~~

| | |
|-----------------------|--|
| PAGE 2 of 2 | EFFECTIVE DATE January 1, 2014 |
|-----------------------|--|

(Continued from Rate Rider LBIR, Sheet No. 6.92)

INCENTIVES:

Subject to compliance with the terms and conditions hereof, the following credits will be applied to the base demand charges and base energy charges of the Customer's applicable rate schedule:

- Year 1 – 60% reduction in base demand and base energy charges
- Year 2 – 45% reduction in base demand and base energy charges
- Year 3 – 30% reduction in base demand and base energy charges
- Year 4 – 15% reduction in base demand and base energy charges
- Year 5 – 0% reduction in base demand and base energy charges

Qualifying Loads:

- (1) Qualifying load must be at least 1,000 kW, as determined by the Company.
- (2) The Customer must provide ~~audit documentation by the Florida Department of Economic Opportunity proving an affidavit verifying the hiring of 25-50 full-time employees per 1,000 kW of qualifying load.~~
- (3) The Customer must demonstrate new capital investment of at least \$1,000,000.
- (4) The Customer must provide an affidavit verifying that the availability of this Rate Rider is a significant factor in the Customer's decision to request service from Gulf Power Company.

TERM:

Service under this Rate Rider requires a Contract for Electric Service that includes a minimum five-year term. Service under this Rider will terminate at the end of the contract term.

During the term of service under this Rate Rider, the Customer may elect to change to an applicable rate to which Rate Rider LBIR does not apply so long as the Customer commits to take service under the newly selected rate for the unexpired duration of the term of the original Contract for Electric Service. The Company may terminate service under this Rider at any time if the Customer fails to comply with the terms and conditions of this Rider. Failure to: (1) maintain that level of employment specified in this Rider and/or (2) purchase from the Company the amount of load specified in this Rider may be considered grounds for termination.

Service under this Rider is subject to the Rules and Regulations of the Company and the Florida Public Service Commission.

ISSUED BY: S. W. Connally, Jr.



Section No. VI
~~First-Second~~ Revised Sheet No. 6.94
Canceling ~~Original-First~~ Revised Sheet No. 6.94

| PAGE | EFFECTIVE DATE |
|--------|----------------|
| 1 of 2 | June 9, 2016 |

Rate Rider MBIR
~~Experimental Rate Rider~~
Medium Business Incentive Rider
(Optional Rider)

AVAILABILITY:

This Rate Rider is available to all Customers within Gulf Power's service area who meet qualifying load and employment requirements.

The qualifying load and employment requirements under this Rider must be achieved at the same delivery point. Additional metering equipment may be required for service under this Rider.

APPLICABILITY:

Applicable to New Load as a Rate Rider to the rates specified below. All terms and conditions of the rate under which the Customer takes service remain applicable, except that the Customer's billing will be credited by the incentive specified below beginning with the commencement of service pursuant to this Rider. New Load is that which is added via connection of initial service or net incremental load above that which existed prior to approval for service under this rider. Service under this rider must occur after the effective date of this Rider but not later than December 31, 2017 or such earlier the date that the Company determines that the subscription limit of 100 MW has been reached for all New Load under this Rider together with the companion Riders, SBIR and, LBIR, and XLBIR.

~~This Rider does not apply to provision of electric service through existing delivery points.~~

Rate Rider MBIR shall only be combined with Rate Schedules GSD, GSDT, GSTOU, LP, LPT, PX, PXT or RTP. If a change in ownership occurs during the Term of Service under this Rider, the successor Customer may be allowed to fulfill the balance of the Contract under this Rider.

ISSUED BY: S. W. Connally, Jr.



Section No. VI
~~Original-First Revised Sheet No. 6.95~~
~~Canceled Original Sheet No. 6.95~~

| PAGE | EFFECTIVE DATE |
|--------|-----------------|
| 2 of 2 | January 1, 2014 |

(Continued from Rate Rider MBIR, Sheet No. 6.94)

INCENTIVES:

Subject to compliance with the terms and conditions hereof, the following credits will be applied to the base demand charges and base energy charges of the Customer's applicable rate schedule:

- Year 1 – 40% reduction in base demand and base energy charges
- Year 2 – 30% reduction in base demand and base energy charges
- Year 3 – 20% reduction in base demand and base energy charges
- Year 4 – 10% reduction in base demand and base energy charges
- Year 5 – 0% reduction in base demand and base energy charges

Qualifying Loads:

- (1) Qualifying load must be at least 350 kW, as determined by the Company.
- (2) The Customer must provide ~~audit documentation by the Florida Department of Economic Opportunity proving an affidavit verifying the hiring of 25 full-time employees.~~
- (3) The Customer must provide an affidavit verifying that the availability of this Rate Rider is a significant factor in the Customer's decision to request service from Gulf Power Company.

TERM:

Service under this Rate Rider requires a Contract for Electric Service that includes a minimum five-year term. Service under this Rider will terminate at the end of the contract term.

During the term of service under this Rate Rider, the Customer may elect to change to an applicable rate to which Rate Rider MBIR does not apply so long as the Customer commits to take service under the newly selected rate for the unexpired duration of the term of the original Contract for Electric Service. The Company may terminate service under this Rider at any time if the Customer fails to comply with the terms and conditions of this Rider. Failure to: (1) maintain that level of employment specified in this Rider and/or (2) purchase from the Company the amount of load specified in this Rider may be considered grounds for termination.

Service under this Rider is subject to the Rules and Regulations of the Company and the Florida Public Service Commission.

ISSUED BY: S. W. Connally, Jr.



Section No. VI
First ~~Second~~ Revised Sheet No. 6.96
Canceling ~~Original-First Revised~~ Sheet No. 6.96

| | |
|----------------|--------------------------------|
| PAGE 1 of 2 | EFFECTIVE DATE June 9, 2016 |
|----------------|--------------------------------|

Rate Rider SBIR
~~Experimental Rate Rider~~
Small Business Incentive Rider
(Optional Rider)

AVAILABILITY:

This Rate Rider is available to all Customers within Gulf Power's service area who meet qualifying load and employment requirements.

The qualifying load and employment requirements under this Rider must be achieved at the same delivery point. Additional metering equipment may be required for service under this Rider.

APPLICABILITY:

Applicable to New Load as a Rate Rider to the rates specified below. All terms and conditions of the rate under which the Customer takes service remain applicable, except that the Customer's billing will be credited by the incentive specified below beginning with the commencement of service pursuant to this Rider. New Load is that which is added via connection of initial service or the net incremental load above that which existed prior to approval for service under this rider. Service under this rider must occur after the effective date of this Rider but not later than December 31, 2017 or such earlier the date that the Company determines that the subscription limit of 100 MW has been reached for all New Load under this Rider together with the companion Riders, MBIR, and LBIR, and XLBIR. ~~This Rider does not apply to provision of electric service through existing delivery points.~~

Rate Rider SBIR shall only be combined with Rate Schedules GSD, GSDD, GSTOU, LP, LPT, PX, PXT or RTP. If a change in ownership occurs during the Term of Service under this Rider, the successor Customer may be allowed to fulfill the balance of the Contract under this Rider.

ISSUED BY: S. W. Connally, Jr.



Section No. VI
~~Original-First Revised Sheet No. 6.97~~
~~Canceling Original Sheet No. 6.97~~

| PAGE | EFFECTIVE DATE |
|--------|-----------------|
| 2 of 2 | January 1, 2014 |

(Continued from Rate Rider SBIR, Sheet No. 6.96)

INCENTIVES:

Subject to compliance with the terms and conditions hereof, the following credits will be applied to the base demand charges and base energy charges of the Customer's applicable rate schedule:

- Year 1 – 20% reduction in base demand and base energy charges
- Year 2 – 15% reduction in base demand and base energy charges
- Year 3 – 10% reduction in base demand and base energy charges
- Year 4 – 5% reduction in base demand and base energy charges
- Year 5 – 0% reduction in base demand and base energy charges

Qualifying Loads:

- (1) Qualifying load must be at least 200 kW, as determined by the Company.
- (2) The Customer must provide ~~audit documentation by the Florida Department of Economic Opportunity proving an affidavit verifying the hiring of 10 full-time employees.~~
- (3) The Customer must provide an affidavit verifying that the availability of this Rate Rider is a significant factor in the Customer's decision to request service from Gulf Power Company.

TERM:

Service under this Rate Rider requires a Contract for Electric Service that includes a minimum five-year term. Service under this Rider will terminate at the end of the contract term.

During the term of service under this Rate Rider, the Customer may elect to change to an applicable rate to which Rate Rider SBIR does not apply so long as the Customer commits to take service under the newly selected rate for the unexpired duration of the term of the original Contract for Electric Service. The Company may terminate service under this Rider at any time if the Customer fails to comply with the terms and conditions of this Rider. Failure to: (1) maintain that level of employment specified in this Rider and/or (2) purchase from the Company the amount of load specified in this Rider may be considered grounds for termination.

Service under this Rider is subject to the Rules and Regulations of the Company and the Florida Public Service Commission.

ISSUED BY: S. W. Connally, Jr.



Section No. VI
~~Original-First Revised~~ Sheet No.
6.98
~~Canceling Original Sheet No. 6.98~~

**Rate Schedule RSTOU
RESIDENTIAL SERVICE – TIME-OF-USE
Limited Availability Experimental Rate**

| PAGE | EFFECTIVE DATE |
|--------|----------------|
| 1 of 3 | July 21, 2015 |

AVAILABILITY:

Available to customers eligible for Rate Schedule RS (Residential Service). Availability is further limited to those customers selected by Gulf Power which are willing to participate in, and which meet the standards of the Company's RSTOU pilot rate study.

Service under this rate schedule shall terminate on December 31, 2017 unless extended by order of the Florida Public Service Commission.

APPLICABILITY:

Applicable as an alternative to Rate Schedule RS for service used for domestic purposes and electric vehicle charging at an individually metered dwelling unit suitable for year-round family occupancy containing full kitchen facilities. Service provided hereunder shall not be shared with or resold to others.

CHARACTER OF SERVICE:

Available for single-phase service from local distribution lines of the Company's system at nominal secondary voltage of 120/240 volts. Service shall be metered through one metering device capable of measuring electrical consumption during the various times each energy-demand charge is in effect.

RATES:

| | |
|-----------------------|----------------------------------|
| Base Charge: | 62¢ \$1.58 per day |
| Energy-Demand Charge: | |
| On-Peak Period | 4.585¢ 3.298¢ per kWh |
| Off-Peak Period | 4.585¢ 3.298¢ per kWh |

ISSUED BY: S. W. Connally, Jr.



Section No. VI
Original Sheet No. 6.103

| PAGE | EFFECTIVE DATE |
|--------|----------------|
| 1 of 2 | |

Rate Rider XLBIR
Extra-Large Business Incentive Rider
(Optional Rider)

AVAILABILITY:

This Rate Rider is available to all Customers within Gulf Power's service area who meet qualifying load and employment requirements.

The qualifying load and employment requirements under this Rider must be achieved at the same delivery point. Additional metering equipment may be required for service under this Rider.

APPLICABILITY:

Applicable to New Load as a Rate Rider to the rates specified below. All terms and conditions of the rate under which the Customer takes service remain applicable, except that the Customer's billing will be credited by the incentive specified below beginning with the commencement of service pursuant to this Rider. New Load is that which is added via connection of initial service or net incremental load above that which existed prior to approval for service under this rider. Service under this rider must occur after the effective date of this Rider but not later than the date that the Company determines that the subscription limit of 100 MW has been reached for all New Load under this Rider together with the companion Riders, SBIR, MBIR, and LBIR.

Rate Rider XLBIR shall only be combined with Rate Schedules LP, LPT, PX, PXT or RTP. If a change in ownership occurs during the Term of Service under this Rider, the successor Customer may be allowed to fulfill the balance of the Contract under this Rider.

ISSUED BY: S. W. Connally, Jr.



Section No. VI
Original Sheet No. 6.104

| PAGE | EFFECTIVE DATE |
|--------|----------------|
| 2 of 2 | |

(Continued from Rate Rider XLBIR, Sheet No. 6.103)

INCENTIVES:

Subject to compliance with the terms and conditions hereof, the following credits will be applied to the base demand charges and base energy charges of the Customer's applicable rate schedule:

- Year 1 – 60% reduction in base demand and base energy charges
- Year 2 – 53% reduction in base demand and base energy charges
- Year 3 – 47% reduction in base demand and base energy charges
- Year 4 – 40% reduction in base demand and base energy charges
- Year 5 – 33% reduction in base demand and base energy charges
- Year 6 – 27% reduction in base demand and base energy charges
- Year 7 – 20% reduction in base demand and base energy charges
- Year 8 – 13% reduction in base demand and base energy charges
- Year 9 – 7% reduction in base demand and base energy charges
- Year 10 – 0% reduction in base demand and base energy charges

Qualifying Loads:

- (1) Qualifying load must be at least 5 MW, as determined by the Company.
- (2) The Customer must provide an affidavit verifying the hiring of 50 full-time employees.
- (3) The Customer must demonstrate new capital investment of at least \$1,000,000.
- (4) The Customer must provide an affidavit verifying that the availability of this Rate Rider is a significant factor in the Customer's decision to request service from Gulf Power Company.

TERM:

Service under this Rate Rider requires a Contract for Electric Service that includes a minimum ten-year term. Service under this Rider will terminate at the end of the contract term.

During the term of service under this Rate Rider, the Customer may elect to change to an applicable rate to which Rate Rider XLBIR does not apply so long as the Customer commits to take service under the newly selected rate for the unexpired duration of the term of the original Contract for Electric Service. The Company may terminate service under this Rider at any time if the Customer fails to comply with the terms and conditions of this Rider. Failure to: (1) maintain that level of employment specified in this Rider and/or (2) purchase from the Company the amount of load specified in this Rider may be considered grounds for termination.

Service under this Rider is subject to the Rules and Regulations of the Company and the Florida Public Service Commission.

ISSUED BY: S. W. Connally, Jr.



A SOUTHERN COMPANY

Section No. VI
Original Sheet No. 6.105

RATE SCHEDULE RSD
RESIDENTIAL SERVICE – DEMAND
(OPTIONAL SCHEDULE)

| PAGE | EFFECTIVE DATE |
|--------|----------------|
| 1 of 3 | |

AVAILABILITY:

Available on a first come – first serve basis subject to meter availability throughout the entire territory served by the Company.

APPLICABILITY:

Applicable as an option to Rate Schedule RS. Service provided hereunder shall not be shared with or resold to others.

CHARACTER OF SERVICE:

Available for single-phase service from local distribution lines of the Company's system at nominal secondary voltage of 120/240 volts.

RATES:

Base Charge: 73¢ per day

Demand Charge: \$5.00 per kW of billing demand

Energy Charge: 2.334¢ per kWh

ISSUED BY: S. W. Connally, Jr.



Section No. VI
Original Sheet No. 6.106

| | |
|-----------------------|-----------------------|
| <u>PAGE</u> 2 of 3 | <u>EFFECTIVE DATE</u> |
|-----------------------|-----------------------|

(Continued from Rate Schedule RSD, Sheet No. 6.105)

MINIMUM BILL:

In consideration of the readiness of the Company to furnish such service, no monthly bill will be rendered for less than the sum of the Base Charge and Demand Charge.

DETERMINATION OF BILLING DEMAND:

The kilowatt (kW) billing demand for billing purposes shall be the Customer's maximum integrated sixty (60) minute demand to the nearest decawatt (daW) during each service month.

DEPOSIT:

A deposit amounting to twice the estimated average monthly bill may be required before service is connected at designated premises. The deposit may be applied to any final bills against the Customer for service.

TERM OF SERVICE:

Service under this schedule shall be for a period not less than one year and thereafter from year to year until terminated by thirty (30) days written notice by either party to the other.

ISSUED BY: S. W. Connally, Jr.



Section No. VI
Original Sheet No. 6.107

| <u>PAGE</u> | <u>EFFECTIVE DATE</u> |
|---------------|-----------------------|
| <u>3 of 3</u> | |

(Continued from Rate Schedule RSD, Sheet No. 6.106)

TAX ADJUSTMENT:

See Sheet No. 6.37

FRANCHISE FEE BILLING:

See Sheet No. 6.37

FUEL CHARGE:

See Sheet No. 6.34

PURCHASED POWER CAPACITY COST:

See Sheet No. 6.35

ENVIRONMENTAL COST:

See Sheet No. 6.36

ENERGY CONSERVATION:

See Sheet No. 6.38

GROSS RECEIPTS TAX ADJUSTMENT:

See Sheet No. 6.37

PAYMENT OF BILLS:

See Sheet No. 6.37

Service under this rate schedule is subject to Rules and Regulations of the Company and the Florida Public Service Commission.

ISSUED BY: S. W. Connally, Jr.



Section No. VI
Original Sheet No. 6.108

RATE SCHEDULE RSDT
RESIDENTIAL SERVICE - DEMAND
TIME-OF-USE CONSERVATION
(OPTIONAL SCHEDULE)

| <u>PAGE</u> | <u>EFFECTIVE DATE</u> |
|---------------|-----------------------|
| <u>1 of 3</u> | |

AVAILABILITY:

Available on a first come – first serve basis subject to meter availability throughout the entire territory served by the Company.

APPLICABILITY:

Applicable as an option to Rate Schedule RS. Service provided hereunder shall not be shared with or resold to others.

CHARACTER OF SERVICE:

Available for single-phase service from local distribution lines of the Company's system at nominal secondary voltage of 120/240 volts.

RATES:

Base Charge: 73¢ per day

Demand Charge: \$2.17 per kW of maximum demand plus:
\$3.66 per kW of on-peak demand

Energy Charge: 2.334¢ per kWh

ISSUED BY: S. W. Connally, Jr.



A SOUTHERN COMPANY

Section No. VI
Original Sheet No. 6.109

PAGE
2 of 3

EFFECTIVE DATE

(Continued from Rate Schedule RSDT, Sheet No. 6.108)

DETERMINATION OF THE ON-PEAK PERIOD:

The on-peak period for calendar months May through October is defined as being those hours between 1:00 p.m. and 6:00 p.m. Central Daylight Time/Central Standard Time, Monday through Friday.

The on-peak period for calendar months November through April is defined as being those hours between 6:00 a.m. and 10:00 a.m. Central Daylight Time/Central Standard Time, Monday through Friday.

DETERMINATION OF THE OFF-PEAK PERIOD:

All hours not included above and all hours of the observed holidays of New Year's Day, Memorial Day, Independence Day, Labor Day, Thanksgiving Day, and Christmas Day are in the off-peak period.

MINIMUM BILL:

In consideration of the readiness of the Company to furnish such service, no monthly bill will be rendered for less than the sum of the Base Charge and Demand Charge.

DETERMINATION OF BILLING DEMAND:

The kilowatt (kW) billing demand for billing purposes shall be the Customer's maximum integrated sixty (60) minute demand to the nearest decawatt (daW) during each service month.

DEPOSIT:

A deposit amounting to twice the estimated average monthly bill may be required before service is connected at designated premises. The deposit may be applied to any final bills against the Customer for service.

ISSUED BY: S. W. Connally, Jr.



Section No. VI
Original Sheet No. 6.110

| <u>PAGE</u> | <u>EFFECTIVE DATE</u> |
|-------------|-----------------------|
| 3 of 3 | |

(Continued from Rate Schedule RSDT, Sheet No. 6.109)

TERM OF SERVICE:

Service under this schedule shall be for a period not less than one year and thereafter from year to year until terminated by thirty (30) days written notice by either party to the other.

TAX ADJUSTMENT:

See Sheet No. 6.37

FRANCHISE FEE BILLING:

See Sheet No. 6.37

FUEL CHARGE:

See Sheet No. 6.34

PURCHASED POWER CAPACITY COST:

See Sheet No. 6.35

ENVIRONMENTAL COST:

See Sheet No. 6.36

ENERGY CONSERVATION:

See Sheet No. 6.38

GROSS RECEIPTS TAX ADJUSTMENT:

See Sheet No. 6.37

PAYMENT OF BILLS:

See Sheet No. 6.37

Service under this rate schedule is subject to Rules and Regulations of the Company and the Florida Public Service Commission.

ISSUED BY: S. W. Connally, Jr.



A SOUTHERN COMPANY

Section No. VI
Original Sheet No. 6.111

RATE RIDER CAP
CUSTOMER ASSISTANCE PROGRAM RIDER
(OPTIONAL RIDER)

| <u>PAGE</u> | <u>EFFECTIVE DATE</u> |
|---------------|-----------------------|
| <u>1 of 2</u> | |

AVAILABILITY

Available to all Customers within Gulf Power's service area who meet the qualifying Customer requirements.

APPLICABILITY

Applicable to qualifying customers as a Rate Rider to the rates specified below. This rider shall, upon request by the Customer, be applied to Customers receiving electrical service under Rate Schedules RS, RSVP, FLAT-RS, RSTOU, RSD, and RSDT. This optional rider is offered in conjunction with the applicable rates, terms, and conditions under which the Customer takes service from the Company. Gulf Power shall have 30 days to establish the CAP rider upon request of the customer.

BILL CREDIT

The Base Charge of a customer's applicable rate schedule shall include a credit of 69¢ per day.

Qualifying Customers:

1. The Customer must provide documentation certified by the Florida Department of Children and Families (DCF) verifying them as a current recipient of Supplemental Nutrition Assistance Program (SNAP) benefits.
2. The Customer of record for electric service must be the certified recipient of SNAP benefits.
3. Only one (1) electric service account per certified SNAP recipient will be allowed under this rider.

ISSUED BY: S. W. Connally, Jr.



A SOUTHERN COMPANY

Section No. VI
Original Sheet No. 6.112

RATE RIDER CAP
CUSTOMER ASSISTANCE PROGRAM RIDER
(OPTIONAL RIDER)

| | |
|----------------|----------------|
| PAGE 2 of 2 | EFFECTIVE DATE |
|----------------|----------------|

(Continued from Rate Rider CAP, Sheet No. 6.111)

TERM OF CONTRACT:

The term of service under this rate rider shall be continued thereafter unless terminated by notice of either party to the other, or the Customer fails to meet the qualifying eligibility requirements. Service under this rider will terminate with the expiration of the Customer's eligibility for SNAP benefits as defined by DCF.

Service under this rate rider is subject to Rules and Regulations of the Company and the Florida Public Service Commission.

ISSUED BY: S. W. Connally, Jr.

Section VII
~~Eighth-Ninth~~ Revised Sheet No. 7.13
Canceling ~~Seventh-Eighth~~ Revised Sheet No. 7.13

GULF POWER COMPANY
OUTDOOR SERVICE - LIGHTING PRICING METHODOLOGY
MONTHLY RATES - Rate Schedule OS (Part I/II)
Form 4

SECTION A - LED FIXTURES

| | | |
|--|--|--------|
| Total Unit Cost | | |
| Fixture Cost | | \$0.00 |
| Arm Cost | | \$0.00 |
| Bulb Cost | | \$0.00 |
| Photocell Cost | | \$0.00 |
| | SUBTOTAL | \$0.00 |
| 0.000 Man-hours to Install Fixture/Arm (If Applicable) @ \$53.28/Manhour \$62.05/Manhour | | \$0.00 |
| | SUBTOTAL | \$0.00 |
| 36.0% 35.0% Engineering & Supervision Overheads | | \$0.00 |
| | UNIT COST TOTAL | \$0.00 |
| Fixture Charge | | |
| Fixed Charge = (15.235% x Unit Cost Total)/12 Months | | \$0.00 |
| Revenue Tax = Fixed Charge x 0.000721 | | \$0.00 |
| | FIXTURE CHARGE | \$0.00 |
| Maintenance Charge | | |
| Average Annual Bulb Failure Rate : | 0.0% | |
| - Bulb Life (in hours) | Failure Rate = (Ann. Burn Hrs / Bulb Life) | |
| - Annual Burn hours | | |
| Photocell Replacement = (Photocell Cost + Labor) x Photocell Failure Rate/12 Months | | \$0.00 |
| - Photocell Life (in hours) | Failure Rate = (Ann. Burn Hrs /Photocell Life) | |
| \$ - Photocell Cost | = 0 | |
| - Photocell Replacement Labor Hrs | | |
| Driver Replacement = (Driver Cost + Labor) x Driver Failure Rate/12 Months | | \$0.00 |
| - Driver Life (in hours) | Failure Rate = (Ann. Burn Hrs / Driver Life) | |
| \$ - Driver Cost | = 0 | |
| - Driver Replacement Labor Hrs | | |
| Surge Protection Device (SPD) Replacement = (SPD Cost + Labor) x SPD Failure Rate/12 Months | | \$0.00 |
| - SPD Life (in hours) | Failure Rate = (Ann. Burn Hrs / SPD Life) | |
| \$ - SPD Cost | = 0 | |
| - SPD Replacement Labor Hrs | | |
| Luminaire Repair Cost = | | |
| [Man-hours to Remove of 0.36 @ \$53.28/Manhour \$62.05/Manhour + Unit Cost Total] | | |
| x 6.7% Annual Luminaire Failure Rate/12 Months | | \$0.00 |
| | SUBTOTAL | \$0.00 |
| Revenue Tax = Fixed Charge x 0.000721 | | \$0.00 |
| | MAINTENANCE CHARGE | \$0.00 |
| Energy Charge | | |
| 0 Line Wattage x 4,120 Annual Operating Hours/(1,000 x 12) = | | |
| 0 kWh @ \$0.02414/kWh \$0.02797/kWh | | \$0.00 |
| | ENERGY CHARGE | \$0.00 |

| | |
|---|---------------|
| PRICE SUMMARY | |
| Fixture Charge | \$0.00 |
| Maintenance Charge | \$0.00 |
| Energy Charge | \$0.00 |
| TOTAL MONTHLY CHARGE PER FIXTURE | \$0.00 |

ISSUED BY: S. W. Connally, Jr.

EFFECTIVE: January 1, 2015

Section VII
~~First~~ Second Revised Sheet No. 7.13.1
Canceling ~~Original~~ First Revised Sheet No. 7.13.1

Form 4 (Continued)

SECTION A-1 - Non-LED FIXTURES

| | | |
|--|--|--------|
| Total Unit Cost | | |
| Fixture Cost | | \$0.00 |
| Arm Cost | | \$0.00 |
| Bulb Cost | | \$0.00 |
| Photocell Cost | | \$0.00 |
| | SUBTOTAL | \$0.00 |
| 36% Man-hours to Install Fixture/Arm (If Applicable) @ \$53.28/Manhour <u>\$62.05/Manhour</u> | | \$0.00 |
| | SUBTOTAL | \$0.00 |
| 36% <u>35.0%</u> Engineering & Supervision Overheads | | \$0.00 |
| | UNIT COST TOTAL | \$0.00 |
| Fixture Charge | | |
| Fixed Charge = (15.235% x Unit Cost Total)/12 Months | | \$0.00 |
| Revenue Tax = Fixed Charge x 0.000721 | | \$0.00 |
| | FIXTURE CHARGE | \$0.00 |
| Maintenance Charge | | |
| Average Annual Bulb Failure Rate : | 0.0% | |
| - Bulb Life (in hours) | Failure Rate = (Ann. Burn Hrs / Bulb Life) | |
| - Annual Burn hours | | |
| Spot Rebulb Cost = (Bulb Cost + Photocell Cost + \$29 Labor) x Bulb Failure Rate/12 Months | | \$0.00 |
| Luminaire Repair Cost = [Man-hours to Remove of 0.36 @ \$53.28/Manhour <u>\$62.05/Manhour</u> + Unit Cost Total] x 6.7% Annual Luminaire Failure Rate/12 Months | | \$0.00 |
| | SUBTOTAL | \$0.00 |
| Revenue Tax = Subtotal x 0.000721 | | \$0.00 |
| | MAINTENANCE CHARGE | \$0.00 |
| Energy Charge | | |
| 0 Line Wattage x 4,120 Annual Operating Hours/(1,000 x 12) = 0 kWh @ \$0.02414/kWh <u>\$0.02797/kWh</u> | ENERGY CHARGE | \$0.00 |

| | |
|---|---------------|
| PRICE SUMMARY | |
| Fixture Charge | \$0.00 |
| Maintenance Charge | \$0.00 |
| Energy Charge | \$0.00 |
| TOTAL MONTHLY CHARGE PER FIXTURE | \$0.00 |

ISSUED BY: S. W. Connally, Jr.

EFFECTIVE: ~~January 1, 2015~~

Section VII
~~Sixth-Seventh Revised Sheet No. 7.14~~
Canceling ~~Fifth~~ Sixth Revised Sheet No. 7.14

Form 4 (Continued)

SECTION B - POLES AND ADDITIONAL FACILITIES

| | | |
|---|---|---------------|
| Total Unit Cost | | |
| Material Cost of Pole or Additional Facility | | \$0.00 |
| 0.000 Man-hours to Install Pole/Additional Facility @ \$53.28/Manhour <u>\$62.05/Manhour</u> | | \$0.00 |
| | SUBTOTAL | \$0.00 |
| 36.0% <u>35.0%</u> Engineering & Supervision Overheads | | \$0.00 |
| | UNIT COST TOTAL | \$0.00 |
| Pole/Additional Facility Charge | | |
| Fixed Charge = (15.235% x Unit Cost Total)/12 Months | | \$0.00 |
| Revenue Tax = Fixed Charge x 0.000721 | | \$0.00 |
| | MONTHLY POLE/ADDITIONAL FACILITY CHARGE PER UNIT | \$0.00 |

ISSUED BY: S. W. Connally, Jr.

EFFECTIVE: ~~January 1,~~ 2014

Section VII
~~Eighth-Ninth~~ Revised Sheet No. 7.15
Canceling ~~Seventh~~ ~~Eighth~~ Revised Sheet No. 7.15

Form 4 (Continued)

SECTION C - RELAMPING SERVICE AGREEMENT

| | | |
|---|--|---------------|
| Bulb and Photocell Cost | | |
| Bulb Cost | | \$0.00 |
| Photocell Cost | | \$0.00 |
| BULB AND PHOTOCELL COST | | \$0.00 |
| Relamping Charge | | |
| Average Annual Bulb Failure Rate : | 0.0% | |
| - Bulb Life (in hours) | Failure Rate = (Ann. Burn Hrs / Bulb Life) | |
| - Annual Burn hours | | |
| Spot Rebulb Cost =(Bulb Cost + Photocell Cost + \$29 Labor) x Bulb Failure Rate/12 Months | | \$0.00 |
| SUBTOTAL | | \$0.00 |
| Revenue Tax = Subtotal x 0.000721 | | \$0.00 |
| RELAMPING CHARGE | | \$0.00 |
| Energy Charge | | |
| 0 Line Wattage x 4,120 Annual Operating Hours/(1,000 x 12) = | | |
| 0 kWh @ \$0.02414/kWh <u>\$0.02797/kWh</u> | | |
| ENERGY CHARGE | | \$0.00 |
| PRICE SUMMARY | | |
| Relamping Charge | | \$0.00 |
| Energy Charge | | \$0.00 |
| TOTAL MONTHLY CHARGE PER FIXTURE | | \$0.00 |

ISSUED BY: S. W. Connally, Jr.

EFFECTIVE: ~~January 1, 2015~~

Section No. VII
~~First~~Second Revised Sheet No.
~~Canceling Original~~First Revised

7.23

Sheet No. 7.23

**EQUIPMENT RENTAL LEASE
AND
MAINTENANCE AGREEMENT
FORM 7**

STATE OF FLORIDA
_____ COUNTY

THIS AGREEMENT, made this _____ day of _____, 20____ between GULF POWER COMPANY, a Florida corporation, hereinafter called the Lessor, and _____

hereinafter called the Lessee:

~~WHEREAS, the Lessor and Lessee have entered into a contract whereby the Lessor has agreed to provide electric power service to the Lessee, and the Lessee has agreed to take and pay for such service pursuant to the terms of said contract, and~~

~~WHEREAS, the term of such contract is for a period of _____ years, beginning with the _____ day of _____, 20____, but contains provisions for the extension and cancellation thereof~~
and

WITNESSETH:

WHEREAS, the Lessee desires to ~~obtain~~lease from the Lessor the equipment hereinafter described: and

WHEREAS, the Lessor is willing to lease such equipment upon the terms and conditions specified herein:

IT IS NOW, THEREFORE, agreed between the parties as follows:

1. The Lessor does hereby lease unto the Lessee, subject to the terms and conditions of this contract, the following described personal property, to-wit:

~~2. The term of this lease shall be the period of time in which said contract for power service between the parties hereto or any extension or renewal thereof shall be in effect, but subject to cancellation for any cause herein provided in this contract. The term of this lease shall begin on the _____ day of _____, 20____ and shall be in full force and effect thereafter for a period of _____ () years (the "Initial Term"), and shall thereafter continue in full force and effect for successive periods of _____ years each (collectively, the "Term"); provided that either party may terminate this lease by giving the other party written notice of termination not less than _____ () days prior to the end of the Initial Term or any successive term, as the case may be.~~

3. For the use of said property herein described during the Initial Term, the Lessee agrees to pay to the Lessor ~~the sum~~ of \$ _____ per annum, payable in _____ installments of- \$ _____, the first installment being due and payable on the _____ day of _____, 20____, and the other installments being due and payable on the _____ day of each month thereafter until all installments have been paid in full, ~~and for the payment of any amount which may be due the Lessor by the Lessee on any account according to the terms of this contract, the~~ In lieu of making monthly payments during the Initial Term Lessee may, with the consent of Lessor, make a lump sum payment of \$ _____. In the event that the lease extends beyond the Initial Term, Lessee shall make monthly payments of \$ _____ until the lease is terminated in accordance with paragraph 2 above. Lessee hereby waives all exemptions under the constitution and the laws of the State of Florida or any other State as to personal property and agrees to pay all costs of collecting any such amounts, including a reasonable attorney's fee if said amounts are not paid when due. Concurrently with each rent payment, Lessee shall pay to Lessor an amount equal to all sales and use tax applicable to such rent payment.

4. The Lessee agrees to keep the property hereby leased upon the premises of the Lessee described as follows:

and shall not remove the same during the ~~term~~Term without first obtaining the written consent of the Lessor, and at the expiration thereof, of other sooner termination of this lease, the Lessee shall return the said property to the Lessor at _____ or to any other place within equal distance which may be designated by the Lessor, in like good order as the same now is, natural wear and tear excepted. Said property shall always be open to inspection to the Lessor, or its agents, at any time during the terms of this lease.

ISSUED BY: S. W. Connally, Jr.

EFFECTIVE: _____

Section No. VII
Original Sheet No. 7.23.1

FORM 7 (Continued)

5. The Lessee agrees not to assign this lease or sublease or in any way part with the possession of said property, or any part thereof, without first obtaining the written consent of the lessor/Lessor.

6. Should the Lessee fail to keep and perform any of the agreements and conditions of this lease, or should an execution or attachment be levied upon said property, or should the Lessee execute an assignment for the benefit of creditors, or be judged file a voluntary bankrupt under the Act of Congress petition in bankruptcy, or should a creditors' petition be an order for relief be entered in an involuntary bankruptcy filed against the Lessee in bankruptcy, or should proceedings for the appointment of a receiver be commenced in any Court against the Lessee, then the Lessor may without any previous notice or demand terminate this lease and take possession of and remove said property without any liability whatever to the Lessee, and for that purpose may enter upon any premises where said property is located; but no such termination of this lease shall relieve the Lessee from liability for damages for the breach of any of the covenants and conditions herein contained and the Lessee shall also be liable for all expenses incurred by the Lessor in retaking possession of said property and removing the same to the warehouse of the Lessor at _____ Florida, by legal process or otherwise, including a reasonable attorney's fee. The Lessee agrees to protect the Lessor, its agents and representatives, against all claims for damages for any trespass that may be committed in recovering said property. If this lease is terminated by Lessor, then all rent and other charges due and to become due hereunder shall be deemed accelerated and shall be immediately due and payable in full, and, in addition, Lessee shall promptly pay Lessor upon demand the amount of all collection costs and all costs to recover and remove the property hereby leased incurred by Lessor, including reasonable attorney's fees and costs.

7. It is further understood and agreed that nothing herein contained shall vest any title, legal or equitable, in said property in the Lessee. And it is understood that the fixing of said property to the said premise of the Lessee shall not change or affect its character as the personal property of said Lessor nor relieve the said leased property from the conditions and provisions of this lease.

8. The Lessor agrees to maintain said property in good operating condition during the term of this lease. The Lessee agrees to indemnify the lessor against any damage to said property resulting from any willful misuse of the same by the Lessee or from its negligence. The Lessee further agrees that it will use reasonable diligence to protect said property from any damage.

9. A waiver of one or more defaults shall not be considered a waiver of any other or subsequent default.

10. All previous communications between the parties hereto, whether verbal or written, with reference to the subject matter of this agreement, are hereby abrogated, and no modification hereof shall be binding unless it shall be approved by an officer of the Lessor.

Executed this _____ day of _____, 20____

LESSEE

GULF POWER COMPANY

By: _____

By: _____

(Print or Type Name)

(Print or Type Name)

Title: _____

Title: _____

Date: _____

Date: _____

ISSUED BY: ~~Mark Crosswhite~~ S. W. Connally, Jr.
EFFECTIVE: ~~April 11, 2012~~

Section VII
~~Ninth-Tenth Revised Sheet No. 7.45~~
Canceling ~~Eighth-Ninth Revised Sheet No. 7.45~~

GULF POWER COMPANY
OPTIONAL RELAMPING SERVICE AGREEMENT
CUSTOMER-OWNED STREET AND GENERAL AREA LIGHTING
RATE SCHEDULE OS (PART I/II)
Form 19

Contract No. _____

Customer Name _____ Date _____

DBA _____ Telephone No. _____ Tax I. D. _____

Street Address (Subdivision, etc.) of Light(s) _____

Mailing Address _____

Driving Directions _____

Location of Light(s) _____

Meter No. _____ Account No. _____ JETS WO No. _____

UNMETERED CUSTOMER-OWNED FIXTURES:

High Pressure Sodium Vapor Lighting:

| | |
|--|----------|
| _____ 8,800 Lumen (100 Watts) Light(s) to be billed at a base rate of \$1.66 <u>\$1.93</u> each per month | \$ _____ |
| _____ 16,000 Lumen (150 Watts) Light(s) to be billed at a base rate of \$2.30 each per month | \$ _____ |
| _____ 20,000 Lumen (200 Watts) Light(s) to be billed at a base rate of \$2.61 each per month | \$ _____ |
| _____ 25,000 Lumen (250 Watts) Light(s) to be billed at a base rate of \$3.10 each per month | \$ _____ |
| _____ 46,000 Lumen (400 Watts) Light(s) to be billed at a base rate of \$4.64 each per month | \$ _____ |
| _____ 125,000 Lumen (1000 Watts) Light(s) to be billed at a base rate of \$10.02 each per month | \$ _____ |

Metal Halide Lighting:

| | |
|--|----------|
| _____ 32,000 Lumen (400 Watts) Light(s) to be billed at a base rate of \$4.74 each per month | \$ _____ |
|--|----------|

METERED CUSTOMER-OWNED FIXTURES:

High Pressure Sodium Vapor Lighting:

| | |
|--|----------|
| _____ 8,800 Lumen (100 Watts) Light(s) to be billed at a base rate or \$0.67 <u>\$0.78</u> each per month | \$ _____ |
| _____ 16,000 Lumen (150 Watts) Light(s) to be billed at a base rate of \$0.66 each per month | \$ _____ |
| _____ 20,000 Lumen (200 Watts) Light(s) to be billed at a base rate of \$0.68 each per month | \$ _____ |
| _____ 25,000 Lumen (250 Watts) Light(s) to be billed at a base rate or \$0.69 each per month | \$ _____ |
| _____ 46,000 Lumen (400 Watts) Light(s) to be billed at a base rate or \$0.68 each per month | \$ _____ |
| _____ 125,000 Lumen (1000 Watts) Light(s) to be billed at a base rate of \$0.87 each per month | \$ _____ |

Metal Halide Lighting:

| | |
|--|----------|
| _____ 32,000 Lumen (400 Watts) Light(s) to be billed at a base rate or \$0.81 each per month | \$ _____ |
| Total Base Monthly Charge ² | \$ _____ |

*Base monthly charge does not include Fuel Charge, Purchased Power Capacity Charge, Environmental Charge, Energy Conservation Charge, Natural Disaster Recovery Surcharge, applicable taxes, or fees.

The Applicant requests a relamping service agreement on the lamp(s) and photocell(s) for the fixtures described above and the necessary electric energy (if unmetered) for the operation thereof and hereby agrees to take and pay for the same in accordance with and subject to the Company's Rate Schedule "OS (PART I/II)" and Rules and Regulations for Electric Service on file in its office and on file with the Florida Public Service Commission or any changes therein as approved by the Florida Public Service Commission. This agreement and the monthly rates set forth above cover both the electric service (if unmetered) and the replacement of lamps and

photoelectric controls upon routine failure. Lamps or photoelectric controls damaged or destroyed due to vandalism or willful abuse are not covered by this agreement and will only be replaced at the Applicant's expense. The Applicant remains responsible for all maintenance other than the replacement of lamps and photoelectric controls. The distribution system shall serve no other electrical loads except the lighting equipment described above.

| ISSUED BY: S. W. Connally, Jr.

_____ EFFECTIVE: January 1, 2015

Section No. VII
~~Sixth~~ ~~Seventh~~ Revised Sheet No. 7.47
Canceling ~~Fifth~~ ~~Sixth~~ Revised Sheet No. 7.47

GULF POWER COMPANY
OPTIONAL UP FRONT PAYMENT OF FIXTURE(S)
ADDENDUM TO CONTRACT FOR STREET AND
GENERAL AREA LIGHTING SERVICE
RATE SCHEDULE OS (PART I/II)

Form 20

Contract No. _____

| TOTAL INSTALLED COST OF FIXTURE(S) | | \$ _____ | | |
|---|---------------------|---------------------------|--------------------------------|--|
| MONTHLY CHARGE - FIXTURE(S) PAID UP FRONT | | | | |
| <u>Rate Schedule OS (Part I/II) – Street and Outdoor Lights</u> | | | | |
| <u>Type Light</u> | <u>Lamp Wattage</u> | <u># of Lights</u> (a) | <u>Price Per Light*</u> (b) | <u>Total Amount/Mo.</u> (c) = (a) x (b) |
| _____ | _____ | _____ | _____ | _____ |
| _____ | _____ | _____ | _____ | _____ |
| _____ | _____ | _____ | _____ | _____ |
| _____ | _____ | _____ | _____ | _____ |
| _____ | _____ | _____ | _____ | _____ |
| Total Base Monthly Charge**** | | | \$ _____ | |

**** Base monthly charge does not include Fuel Charge, Purchased Power Capacity Charge, Environmental Charge, Energy Conservation Charge, Natural Disaster Recovery Surcharge, applicable taxes, or fees.

NOTE: The Company will retain ownership of the fixture(s) and will provide for any routine maintenance. On a monthly basis, the Customer will pay only the Maintenance and Energy Charges for the fixture(s) in lieu of the total of the Fixture, Maintenance, and Energy Charges. The useful life of the fixture(s) is 15 years from the installation date. If the fixture(s) fails prior to this date, the fixture(s) will be changed out at no cost to the Customer; and the billing of the fixture(s) will remain as is. However, if the fixture(s) fails on or after this date, then the Customer will have the option of one of three billing methods for the fixture(s) that is replaced: (1) paying up front for the total installed cost of the replacement of the fixture(s) and continuing to pay on a monthly basis, the Maintenance and Energy Charges for the fixtures(s), (2) paying the monthly Total Charge of the fixture(s) as provided in the tariff, or (3) discontinuing the unmetered electric service.

GULF POWER COMPANY

CUSTOMER

Application Taken By _____

Customer _____

Approved By _____
Authorized Company Representative

Title _____

Date _____

*Includes only the Maintenance and the Energy Charge portions of the Total Charge ~~except for the MTRD Shoebox, MTRD Small Parking Lot, MTRD Large Parking Lot, MTRD Bracket Mount CIS, and MTRD Tenon Top CIS fixtures.~~ For the metered fixtures, the Energy Charge is not applicable. Any other applicable charges, as provided in the rate schedule, will be added to this total flat amount for the fixture(s).

ISSUED BY: ~~Mark Crosswhite~~ S. W. Connally, Jr.

EFFECTIVE: April 11, 2012

Section VII
~~Eighth-Ninth~~ Revised Sheet No. 7.55
~~Canceling Seventh-Eighth~~ Revised Sheet No. 7.55

**GULF POWER COMPANY
 CUSTOMER-OWNED LIGHTING AGREEMENT
 (WITHOUT RELAMPING SERVICE PROVISIONS)
 RATE SCHEDULE OS (PART I/II)**

Form 24

Contract No. _____

Customer Name _____ Date _____

DBA _____ Telephone No. _____ Tax I. D. _____

Street Address (Subdivision, etc.) of Light(s) _____

Billing Address _____

Driving Directions _____

No. of Light(s) _____ Location of Light(s) _____

Meter No. _____ Account No. _____

JETS WO No. _____

CUSTOMER-OWNED FIXTURE(S):

High Pressure Sodium

_____ 8800 Lumen (100 Watts) Light(s) to be billed at a base rate of ~~\$0.99~~\$1.15 each per month \$ _____
 _____ 25000 Lumen (250 Watts) Light(s) to be billed at a base rate of \$2.41 each per month \$ _____
 _____ 46000 Lumen (400 Watts) Light(s) to be billed at a base rate of \$3.96 each per month \$ _____
 _____ 125000 Lumen (1000 Watts) Light(s) to be billed at a base rate of \$9.15 each per month \$ _____

Metal Halide

_____ 12000 Lumen (175 Watts) Light(s) to be billed at a base rate of \$1.74 each per month \$ _____
 _____ 13000 Lumen (150 Watts PS) Light(s) to be billed at a base rate of \$1.57 each per month \$ _____
 _____ 32000 Lumen (400 Watts) Light(s) to be billed at a base rate of \$3.93 each per month \$ _____
 _____ 100000 Lumen (1000 Watts) Light(s) to be billed at a base rate of \$9.12 each per month \$ _____

All others to be billed as follows:

_____ Light(s) @ a base rate of \$ _____ * each per month (kWh for one light = _____) \$ _____
 _____ Light(s) @ a base rate of \$ _____ * each per month (kWh for one light = _____) \$ _____
 _____ Light(s) @ a base rate of \$ _____ * each per month (kWh for one light = _____) \$ _____
 Total Base Monthly Charge** \$ _____

* This base rate per light is calculated by taking the kWh for one light and multiplying by ~~\$0.02444/kWh~~\$0.02797. Repeat this line for each different type of customer-owned light other than the 8800 Lumen, 12000 Lumen, 13000 Lumen, 25000 Lumen, 32000 Lumen, 46000 Lumen, 100000 Lumen, or 125000 Lumen lights shown above.

** Base monthly charge does not include Fuel Charge, Purchased Power Capacity Charge, Environmental Charge, Energy Conservation Charge, Natural Disaster Recovery Surcharge, applicable taxes, or fees.

The Applicant requests the necessary electric energy for the operation thereof for the fixtures described above and hereby agrees to take and pay for the same in accordance with and subject to the Company's Rate Schedule "OS (PART I/II)" and Rules and Regulations for Electric Service on file in its office and on file with the Florida Public Service Commission or any changes therein as approved by the Florida Public Service Commission. This agreement and the monthly rates set forth above cover the electric service. The distribution system shall serve no other electrical loads except the lighting equipment described above.

| **ISSUED BY:** S. W. Connally, Jr.

EFFECTIVE: January 1, 2015

Section IX
~~First-Second~~ Revised Sheet No. 9.6
Canceling ~~Original-First Revised~~ Sheet No. 9.6

GULF POWER COMPANY

(D) Taxes and Assessments

The Qualifying Facility shall hold the Company and its general body of ratepayers harmless from the effects of any additional taxes, assessments or other impositions that arise as a result of the purchase of energy or capacity from the Qualifying Facility in lieu of other energy or capacity. Any savings in regards to taxes or assessments shall be included in the avoided cost payments made to the Qualifying Facility to the extent permitted by law. In the event the Company becomes liable for additional taxes, assessments or impositions arising out of its transactions with the Qualifying Facility under this tariff schedule or any related interconnection agreement, or due to changes in laws affecting the company's purchases of energy or capacity from the Qualifying Facility occurring after the execution of an agreement under this tariff schedule, and for which the Company would not have been liable if it had produced the energy and/or constructed facilities sufficient to provide the capacity contemplated under such agreement itself, the Company may bill the Qualifying Facility monthly for such additional expenses or may offset them against amounts due the Qualifying Facility from the Company. Any savings in taxes, assessments or impositions that accrue to the Company as a result of its purchase of energy and capacity under this tariff schedule that are not already reflected in the avoided energy or avoided capacity payments made to the Qualifying Facility hereunder, shall be passed on to the Qualifying Facility to the extent permitted by law without consequential penalty or loss of such benefit to the Company.

TERMS OF SERVICE

- (1) It shall be the Qualifying Facility's responsibility to inform the Company of any change in its electric generation capability.
- (2) Any electric service delivered by the Company to the Qualifying Facility shall be metered separately and billed under the applicable retail rate schedule and the terms and conditions of the applicable rate schedule shall apply.
- (3) A security deposit will be required in accordance with FPSC Rules 25-17.082(5) and ~~25-6-97~~25-6.097, F.A.C., and the following:
 - A. In the first year of operation, the security deposit shall be based upon the singular month in which the Qualifying Facility's projected purchases from the Company exceed, by the greatest amount, the Company's estimated purchases from the Qualifying Facility. The security deposit should be equal to twice the amount of the difference estimated for that month. The deposit shall be required upon interconnection.
 - B. For each year thereafter, a review of the actual sales and purchases between the Qualifying Facility and the Company shall be conducted to determine the actual month of maximum difference. The security deposit shall be adjusted to equal twice the greatest amount by which the actual monthly purchases by the Qualifying Facility exceed the actual sales to the Company in that month.
- (4) The Company shall specify the point of interconnection and voltage level.
- (5) The Company will, under the provisions of this schedule, require an agreement with the Qualifying Facility upon the Company's filed Standard Interconnection Agreement for parallel operation between the Qualifying Facility and the Company. The Qualifying Facility shall recognize that its generation facility may exhibit unique interconnection requirements which will be separately evaluated, modifying the Company's General Standards for Safety and Interconnection where applicable.
- (6) Service under this Schedule is subject to the rules and regulations of the Company and the Florida Public Service Commission.

ISSUED BY: S. W. Connally, Jr. D. L. McCrary
1992

EFFECTIVE: April 7,

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Trace how the billing determinants were derived from the preliminary forecasts used for test year budget. Provide supporting assumptions and details of forecasting techniques. Reconcile the billing determinants with the forecast by customer class determinants with the forecast by customer class in the Ten-Year-Site Plan.

Type of Data Shown:

 Projected Test Year Ended 12/31/17 Prior Year Ended 12/31/16 Historical Year Ended 12/31/15

COMPANY: GULF POWER COMPANY

Witness: J. K. Park

DOCKET NO.: 160186-EI

Derivation of Billing Determinants - SummaryLine No.

- 1 The following summarizes the derivation of billing determinants used in the test year budget. Additional detail is included in Gulf Witness Park's
2 testimony.
- 3 Customers:
- 4 The residential, commercial and industrial non-lighting customer forecasts, by rate, were based primarily on input from Gulf's field Marketing Managers
5 with the assistance of their field employees.
- 6 Outdoor lighting customer projections, by rate and class, were derived from historical growth rates and input from Gulf's lighting team.
- 7 Energy Sales and Billing Demand:
- 8 Residential and commercial class-level non-lighting energy projections were developed using multiple linear regression models. Historical ratios were
9 then used to develop energy projections by rate.
- 10 Annual energy sales and billing demand projections for the largest industrial and commercial customers were based on one-on-one customer interviews.
11 Projections of monthly energy and billing demand were derived from these annual projections using historical relationships between monthly and annual
12 values. Monthly energy projections, by rate, for small industrial customers were developed using historical averages.
- 13 The rate-level billing demands for commercial and small industrial customers were developed using historical relationships between energy and demand.
- 14 Outdoor lighting energy was projected by rate and class using historical growth rates and input from Gulf's lighting team.
- 15 The projected billing determinants, by class, are consistent with the forecast utilized in the 2016 Ten Year Site Plan.

| | | |
|-----------------------------------|---|--|
| FLORIDA PUBLIC SERVICE COMMISSION | EXPLANATION: Provide a schedule of the number of customers served at transmission, subtransmission, primary distribution, and secondary distribution voltages by rate schedule for the test year and prior year. (Customers served directly from a company-owned substation must be listed under the voltage level at which they are served.) | Type of Data Shown: <input checked="" type="checkbox"/> Projected Test Year Ended 12/31/17 <input type="checkbox"/> Prior Year Ended 12/31/16 <input type="checkbox"/> Historical Year Ended 12/31/15 Witness: M. T. O'Sheasy, L. P. Evans |
| COMPANY: GULF POWER COMPANY | | |
| DOCKET NO.: 160186-EI | | |

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| (1) LINE NO. | (2) RATE SCHEDULE | (3) AVERAGE CUSTOMERS | (4) TRANSMISSION (LEVEL 2) CUSTOMERS | (5) SUB-TRANSMISSION (LEVEL 3) CUSTOMERS | (6) PRIMARY DISTRIBUTION (LEVEL 4) CUSTOMERS | (7) SECONDARY DISTRIBUTION (LEVEL 5) CUSTOMERS |
|-----------------|---------------------------|--------------------------|---|---|---|---|
| 1 | RATE CLASS RESIDENTIAL | 399,746 | 0 | 0 | 0 | 399,746 |
| 2 | RATE CLASS GS/GST | 31,043 | 0 | 0 | 1 | 31,042 |
| 3 | RATE CLASS GSD/GSDT | 17,445 | 0 | 5 | 26 | 17,414 |
| 4 | RATE CLASS LP/LPT | 206 | 0 | 4 | 21 | 181 |
| 5 | RATE CLASS MAJOR ACCOUNTS | 131 | 3 | 20 | 23 | 85 |
| 6 | RATE CLASS OS | 10,209 | 0 | 0 | 0 | 10,209 |
| 7 | SUBTOTAL RETAIL | 458,780 | 3 | 29 | 71 | 458,677 |
| 8 | WHOLESALE | 1 | 0 | 1 | 0 | 0 |
| 9 | TOTAL | 458,781 | 3 | 30 | 71 | 458,677 |

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide a schedule of the number of customers served at transmission, subtransmission, primary distribution, and secondary distribution voltages by rate schedule for the test year and prior year. (Customers served directly from a company-owned substation must be listed under the voltage level at which they are served.)

Type of Data Shown:

Projected Test Year Ended 12/31/17

Prior Year Ended 12/31/16

Historical Year Ended 12/31/15

Witness: M. T. O'Sheasy, L. Evans

COMPANY: GULF POWER COMPANY

DOCKET NO.: 160186-EI

| (1) LINE NO. | (2) RATE SCHEDULE | (3) AVERAGE CUSTOMERS | (4) TRANSMISSION (LEVEL 2) CUSTOMERS | (5) SUB-TRANSMISSION (LEVEL 3) CUSTOMERS | (6) PRIMARY DISTRIBUTION (LEVEL 4) CUSTOMERS | (7) SECONDARY DISTRIBUTION (LEVEL 5) CUSTOMERS |
|-----------------|---------------------------|--------------------------|---|---|---|---|
| 1 | RATE CLASS RESIDENTIAL | 393,671 | 0 | 0 | 0 | 393,671 |
| 2 | RATE CLASS GS/GST | 30,652 | 0 | 0 | 1 | 30,651 |
| 3 | RATE CLASS GSD/GSDT | 17,276 | 0 | 5 | 26 | 17,245 |
| 4 | RATE CLASS LP/LPT | 206 | 0 | 4 | 21 | 181 |
| 5 | RATE CLASS MAJOR ACCOUNTS | 131 | 3 | 20 | 23 | 85 |
| 6 | RATE CLASS OS | 10,226 | 0 | 0 | 0 | 10,226 |
| 7 | SUBTOTAL RETAIL | 452,162 | 3 | 29 | 71 | 452,059 |
| 8 | WHOLESALE | 1 | 0 | 1 | 0 | 0 |
| 9 | TOTAL | 452,163 | 3 | 30 | 71 | 452,059 |

200

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: GULF POWER COMPANY

DOCKET NO.: 160186-EI

EXPLANATION: For each rate class that is not 100% metered by time recording meters, provide the estimated historic value and 90% confidence interval by month from the latest load research for (1) contribution to monthly system peaks (coincident), (2) monthly noncoincident peak (class peaks) and (3) monthly customer maximum demand (billing demand for demand classes). For classes that are 100% metered with time recording meters, provide actual monthly values for the aforementioned demands and identify such as actual values. Provide the annual kWh as well as the 12 CP Load Factor, Class NCP Load Factor and the Customer Load Factor for each class.

Type of Data Shown:
 Projected Test Year Ended 12/31/17
 Prior Year Ended 12/31/16
 Historical Year Ended 12/31/15
 Witness: L. P. Evans

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| (1) Line No. | (2) Rate Schedule | (3) Month and Year | (4) Estimated Coincident Peak (kW) | (5) 90% Confidence Interval (kW) | (6) Estimated Noncoincident (Class) Peak (kW) | (7) 90% Confidence Interval (kW) | (8) Estimated Customer Maximum Demand (kW) | (9) 90% Confidence Interval (kW) |
|-----------------|-----------------------------|-----------------------|---------------------------------------|-------------------------------------|--|--------------------------------------|---|-------------------------------------|
| 1 | RS | Jan 2015 | 1,423,311 | 102,559 | 1,429,264 | 57,926 | NA | NA |
| 2 | RS | Feb 2015 | 1,223,500 | 85,005 | 1,223,500 | 51,675 | NA | NA |
| 3 | RS | Mar 2015 | 1,035,232 | 92,099 | 1,040,431 | 54,998 | NA | NA |
| 4 | RS | Apr 2015 | 854,533 | 51,812 | 854,533 | 31,497 | NA | NA |
| 5 | RS | May 2015 | 932,847 | 53,242 | 1,025,723 | 35,878 | NA | NA |
| 6 | RS | Jun 2015 | 1,117,378 | 49,483 | 1,160,156 | 35,480 | NA | NA |
| 7 | RS | Jul 2015 | 1,152,765 | 43,655 | 1,209,843 | 36,798 | NA | NA |
| 8 | RS | Aug 2015 | 1,147,144 | 59,394 | 1,194,302 | 31,477 | NA | NA |
| 9 | RS | Sep 2015 | 1,031,292 | 44,844 | 1,096,505 | 33,948 | NA | NA |
| 10 | RS | Oct 2015 | 825,060 | 58,848 | 848,532 | 35,813 | NA | NA |
| 11 | RS | Nov 2015 | 748,256 | 48,707 | 748,256 | 29,609 | NA | NA |
| 12 | RS | Dec 2015 | 681,983 | 70,406 | 782,312 | 41,805 | NA | NA |
| 13 | Annual Peak: | | | 1,429,264 | | Annual kWh: | | 5,106,032,120 |
| 14 | 12 Coincident Peak Average: | | | 1,014,442 | | 12 CP Load Factor: | | 0.57 |
| 15 | 90% Confidence Interval: | | | 25,701 | | Class NCP Load Factor: | | 0.41 |
| 16 | Customer Maximum Demand: | | | NA | | Customer Maximum Demand Load Factor: | | NA |

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: GULF POWER COMPANY

DOCKET NO.: 160186-EI

EXPLANATION: For each rate class that is not 100% metered by time recording meters, provide the estimated historic value and 90% confidence interval by month from the latest load research for (1) contribution to monthly system peaks (coincident), (2) monthly noncoincident peak (class peaks) and (3) monthly customer maximum demand (billing demand for demand classes). For classes that are 100% metered with time recording meters, provide actual monthly values for the aforementioned demands and identify such as actual values. Provide the annual kWh as well as the 12 CP Load Factor, Class NCP Load Factor and the Customer Load Factor for each class.

Type of Data Shown:

Projected Test Year Ended 12/31/17

Prior Year Ended 12/31/16

Historical Year Ended 12/31/15

Witness: L. P. Evans

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| (1) Line No. | (2) Rate Schedule | (3) Month and Year | (4) Estimated Coincident Peak (kW) | (5) 90% Confidence Interval (kW) | (6) Estimated Noncoincident Peak (Class) (kW) | (7) 90% Confidence Interval (kW) | (8) Estimated Customer Maximum Demand (kW) | (9) 90% Confidence Interval (kW) |
|-----------------|----------------------|-----------------------|---------------------------------------|-------------------------------------|--|-------------------------------------|---|-------------------------------------|
| 1 | RSVP | Jan 2015 | 61,735 | 5,382 | 63,160 | 3,244 | NA | NA |
| 2 | RSVP | Feb 2015 | 51,937 | 3,992 | 58,103 | 2,798 | NA | NA |
| 3 | RSVP | Mar 2015 | 44,332 | 3,707 | 47,948 | 2,896 | NA | NA |
| 4 | RSVP | Apr 2015 | 42,593 | 2,797 | 42,593 | 1,700 | NA | NA |
| 5 | RSVP | May 2015 | 40,581 | 2,825 | 51,407 | 2,220 | NA | NA |
| 6 | RSVP | Jun 2015 | 48,419 | 2,799 | 62,451 | 1,983 | NA | NA |
| 7 | RSVP | Jul 2015 | 52,388 | 2,554 | 62,195 | 2,084 | NA | NA |
| 8 | RSVP | Aug 2015 | 50,300 | 2,895 | 62,908 | 2,105 | NA | NA |
| 9 | RSVP | Sep 2015 | 48,537 | 2,774 | 56,399 | 2,130 | NA | NA |
| 10 | RSVP | Oct 2015 | 34,833 | 2,367 | 45,964 | 2,123 | NA | NA |
| 11 | RSVP | Nov 2015 | 34,325 | 2,384 | 39,866 | 1,853 | NA | NA |
| 12 | RSVP | Dec 2015 | 37,236 | 3,235 | 50,012 | 2,816 | NA | NA |

| | | | | | | | | |
|----|-----------------------------|--|--|--------|--|--------------------------------------|--|-------------|
| 13 | Annual Peak: | | | 63,160 | | Annual kWh: | | 257,479,211 |
| 14 | 12 Coincident Peak Average: | | | 45,601 | | 12 CP Load Factor: | | 0.64 |
| 15 | 90% Confidence Interval: | | | 1,655 | | Class NCP Load Factor: | | 0.47 |
| 16 | Customer Maximum Demand: | | | NA | | Customer Maximum Demand Load Factor: | | NA |

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: GULF POWER COMPANY

DOCKET NO.: 160186-EI

EXPLANATION: For each rate class that is not 100% metered by time recording meters, provide the estimated historic value and 90% confidence interval by month from the latest load research for (1) contribution to monthly system peaks (coincident), (2) monthly noncoincident peak (class peaks) and (3) monthly customer maximum demand (billing demand for demand classes). For classes that are 100% metered with time recording meters, provide actual monthly values for the aforementioned demands and identify such as actual values. Provide the annual kWh as well as the 12 CP Load Factor, Class NCP Load Factor and the Customer Load Factor for each class.

Type of Data Shown:
 Projected Test Year Ended 12/31/17
 Prior Year Ended 12/31/16
 Historical Year Ended 12/31/15
 Witness: L. P. Evans

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| (1) Line No. | (2) Rate Schedule | (3) Month and Year | (4) Estimated Coincident Peak (kW) | (5) 90% Confidence Interval (kW) | (6) Estimated Noncoincident Peak (Class) (kW) | (7) 90% Confidence Interval (kW) | (8) Estimated Customer Maximum Demand (kW) | (9) 90% Confidence Interval (kW) |
|-----------------|-----------------------------|-----------------------|---------------------------------------|-------------------------------------|--|--------------------------------------|---|-------------------------------------|
| 1 | GS | Jan 2015 | 49,319 | 7,400 | 61,645 | 6,099 | NA | NA |
| 2 | GS | Feb 2015 | 53,847 | 6,411 | 61,254 | 4,323 | NA | NA |
| 3 | GS | Mar 2015 | 45,454 | 7,156 | 57,303 | 5,629 | NA | NA |
| 4 | GS | Apr 2015 | 32,710 | 4,574 | 53,305 | 3,270 | NA | NA |
| 5 | GS | May 2015 | 57,439 | 5,080 | 66,839 | 8,845 | NA | NA |
| 6 | GS | Jun 2015 | 65,841 | 5,129 | 72,661 | 3,354 | NA | NA |
| 7 | GS | Jul 2015 | 67,398 | 5,261 | 73,625 | 3,936 | NA | NA |
| 8 | GS | Aug 2015 | 65,637 | 5,160 | 70,992 | 3,475 | NA | NA |
| 9 | GS | Sep 2015 | 65,226 | 5,100 | 71,324 | 8,092 | NA | NA |
| 10 | GS | Oct 2015 | 47,219 | 5,026 | 54,644 | 2,838 | NA | NA |
| 11 | GS | Nov 2015 | 45,531 | 4,798 | 52,578 | 2,945 | NA | NA |
| 12 | GS | Dec 2015 | 32,578 | 3,269 | 48,798 | 9,437 | NA | NA |
| 13 | Annual Peak: | | | 73,625 | | Annual kWh: | | 290,197,048 |
| 14 | 12 Coincident Peak Average: | | | 52,350 | | 12 CP Load Factor: | | 0.63 |
| 15 | 90% Confidence Interval: | | | 3,405 | | Class NCP Load Factor: | | 0.45 |
| 16 | Customer Maximum Demand: | | | NA | | Customer Maximum Demand Load Factor: | | NA |

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: GULF POWER COMPANY

DOCKET NO.: 160186-EI

EXPLANATION: For each rate class that is not 100% metered by time recording meters, provide the estimated historic value and 90% confidence interval by month from the latest load research for (1) contribution to monthly system peaks (coincident), (2) monthly noncoincident peak (class peaks) and (3) monthly customer maximum demand (billing demand for demand classes). For classes that are 100% metered with time recording meters, provide actual monthly values for the aforementioned demands and identify such as actual values. Provide the annual kWh as well as the 12 CP Load Factor, Class NCP Load Factor and the Customer Load Factor for each class.

Type of Data Shown:

Projected Test Year Ended 12/31/17

Prior Year Ended 12/31/16

Historical Year Ended 12/31/15

Witness: L. P. Evans

| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) |
|----------|-----------------------------|----------------|--------------------------------|------------------------------|---|------------------------------|--|------------------------------|
| Line No. | Rate Schedule | Month and Year | Estimated Coincident Peak (kW) | 90% Confidence Interval (kW) | Estimated Noncoincident (Class) Peak (kW) | 90% Confidence Interval (kW) | Estimated Customer Maximum Demand (kW) | 90% Confidence Interval (kW) |
| 1 | GSD/GSDT | Jan 2015 | 362,326 | 31,758 | 395,459 | 19,053 | 678,220 | NA |
| 2 | GSD/GSDT | Feb 2015 | 321,830 | 23,714 | 387,066 | 21,576 | 674,520 | NA |
| 3 | GSD/GSDT | Mar 2015 | 296,427 | 24,596 | 386,629 | 15,758 | 694,178 | NA |
| 4 | GSD/GSDT | Apr 2015 | 330,345 | 20,561 | 426,638 | 17,630 | 652,434 | NA |
| 5 | GSD/GSDT | May 2015 | 450,647 | 24,672 | 482,157 | 17,779 | 671,774 | NA |
| 6 | GSD/GSDT | Jun 2015 | 506,322 | 27,931 | 512,089 | 16,370 | 711,715 | NA |
| 7 | GSD/GSDT | Jul 2015 | 511,972 | 25,003 | 525,336 | 17,006 | 727,123 | NA |
| 8 | GSD/GSDT | Aug 2015 | 490,944 | 31,120 | 511,652 | 19,293 | 741,690 | NA |
| 9 | GSD/GSDT | Sep 2015 | 483,230 | 27,237 | 504,062 | 16,818 | 725,586 | NA |
| 10 | GSD/GSDT | Oct 2015 | 405,897 | 27,820 | 438,718 | 19,278 | 677,279 | NA |
| 11 | GSD/GSDT | Nov 2015 | 409,941 | 23,133 | 426,225 | 16,081 | 648,616 | NA |
| 12 | GSD/GSDT | Dec 2015 | 309,388 | 30,108 | 371,682 | 14,341 | 634,996 | NA |
| 13 | Annual Peak: | | | 525,336 | Annual kWh: | | | 2,616,190,991 |
| 14 | 12 Coincident Peak Average: | | | 406,606 | 12 CP Load Factor: | | | 0.73 |
| 15 | 90% Confidence Interval: | | | 16,668 | Class NCP Load Factor: | | | 0.57 |
| 16 | Customer Maximum Demand: | | | 741,690 | Customer Maximum Demand Load Factor: | | | 0.40 |

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FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: GULF POWER COMPANY

DOCKET NO.: 160186-EI

EXPLANATION: For each rate class that is not 100% metered by time recording meters, provide the estimated historic value and 90% confidence interval by month from the latest load research for (1) contribution to monthly system peaks (coincident), (2) monthly noncoincident peak (class peaks) and (3) monthly customer maximum demand (billing demand for demand classes). For classes that are 100% metered with time recording meters, provide actual monthly values for the aforementioned demands and identify such as actual values. Provide the annual kWh as well as the 12 CP Load Factor, Class NCP Load Factor and the Customer Load Factor for each class.

Type of Data Shown:

Projected Test Year Ended 12/31/17

Prior Year Ended 12/31/16

Historical Year Ended 12/31/15

Witness: L. P. Evans

| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) |
|----------|-----------------------------|----------------|--------------------------------|------------------------------|---|--------------------------------------|--|------------------------------|
| Line No. | Rate Schedule | Month and Year | Estimated Coincident Peak (kW) | 90% Confidence Interval (kW) | Estimated Noncoincident (Class) Peak (kW) | 90% Confidence Interval (kW) | Estimated Customer Maximum Demand (kW) | 90% Confidence Interval (kW) |
| 1 | LP | Jan 2015 | 41,970 | 637 | 45,658 | 422 | 63,087 | NA |
| 2 | LP | Feb 2015 | 37,721 | 660 | 44,647 | 442 | 60,932 | NA |
| 3 | LP | Mar 2015 | 38,861 | 553 | 48,973 | 505 | 64,026 | NA |
| 4 | LP | Apr 2015 | 37,562 | 557 | 51,901 | 485 | 63,936 | NA |
| 5 | LP | May 2015 | 53,293 | 663 | 57,310 | 516 | 66,601 | NA |
| 6 | LP | Jun 2015 | 56,313 | 708 | 57,360 | 449 | 68,896 | NA |
| 7 | LP | Jul 2015 | 57,725 | 651 | 59,066 | 428 | 67,843 | NA |
| 8 | LP | Aug 2015 | 55,745 | 606 | 59,252 | 571 | 70,587 | NA |
| 9 | LP | Sep 2015 | 54,130 | 885 | 57,169 | 673 | 69,732 | NA |
| 10 | LP | Oct 2015 | 49,923 | 886 | 51,555 | 579 | 64,612 | NA |
| 11 | LP | Nov 2015 | 52,542 | 1,260 | 53,848 | 815 | 63,664 | NA |
| 12 | LP | Dec 2015 | 33,332 | 548 | 47,466 | 610 | 59,118 | NA |
| 13 | Annual Peak: | | | 59,252 | | Annual kWh: | | 327,193,229 |
| 14 | 12 Coincident Peak Average: | | | 47,426 | | 12 CP Load Factor: | | 0.79 |
| 15 | 90% Confidence Interval: | | | 493 | | Class NCP Load Factor: | | 0.63 |
| 16 | Customer Maximum Demand: | | | 70,587 | | Customer Maximum Demand Load Factor: | | 0.53 |

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FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: GULF POWER COMPANY

DOCKET NO.: 160186-EI

EXPLANATION: For each rate class that is not 100% metered by time recording meters, provide the estimated historic value and 90% confidence interval by month from the latest load research for (1) contribution to monthly system peaks (coincident), (2) monthly noncoincident peak (class peaks) and (3) monthly customer maximum demand (billing demand for demand classes). For classes that are 100% metered with time recording meters, provide actual monthly values for the aforementioned demands and identify such as actual values. Provide the annual kWh as well as the 12 CP Load Factor, Class NCP Load Factor and the Customer Load Factor for each class.

Type of Data Shown:

Projected Test Year Ended 12/31/17

Prior Year Ended 12/31/16

Historical Year Ended 12/31/15

Witness: L. P. Evans

| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) |
|----------|-----------------------------|----------------|--------------------------------|------------------------------|---|--------------------------------------|--|------------------------------|
| Line No. | Rate Schedule | Month and Year | Estimated Coincident Peak (kW) | 90% Confidence Interval (kW) | Estimated Noncoincident (Class) Peak (kW) | 90% Confidence Interval (kW) | Estimated Customer Maximum Demand (kW) | 90% Confidence Interval (kW) |
| 1 | LPT | Jan 2015 | 61,014 | 318 | 65,095 | 181 | 74,710 | NA |
| 2 | LPT | Feb 2015 | 60,680 | 185 | 65,145 | 86 | 75,625 | NA |
| 3 | LPT | Mar 2015 | 61,138 | 262 | 71,367 | 91 | 77,859 | NA |
| 4 | LPT | Apr 2015 | 68,963 | 201 | 76,384 | 98 | 80,881 | NA |
| 5 | LPT | May 2015 | 78,926 | 688 | 81,473 | 74 | 83,636 | NA |
| 6 | LPT | Jun 2015 | 84,326 | 219 | 86,109 | 114 | 87,994 | NA |
| 7 | LPT | Jul 2015 | 86,614 | 161 | 87,907 | 86 | 92,027 | NA |
| 8 | LPT | Aug 2015 | 82,835 | 196 | 86,398 | 117 | 95,625 | NA |
| 9 | LPT | Sep 2015 | 81,237 | 714 | 83,437 | 270 | 90,348 | NA |
| 10 | LPT | Oct 2015 | 74,903 | 464 | 75,148 | 313 | 85,768 | NA |
| 11 | LPT | Nov 2015 | 76,303 | 177 | 77,707 | 103 | 83,284 | NA |
| 12 | LPT | Dec 2015 | 55,904 | 197 | 69,435 | 126 | 79,560 | NA |
| 13 | Annual Peak: | | | 87,907 | | Annual kWh: | | 544,201,581 |
| 14 | 12 Coincident Peak Average: | | | 72,737 | | 12 CP Load Factor: | | 0.85 |
| 15 | 90% Confidence Interval: | | | 284 | | Class NCP Load Factor: | | 0.71 |
| 16 | Customer Maximum Demand: | | | 95,625 | | Customer Maximum Demand Load Factor: | | 0.65 |

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FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: GULF POWER COMPANY

DOCKET NO.: 160186-EI

EXPLANATION: For each rate class that is not 100% metered by time recording meters, provide the estimated historic value and 90% confidence interval by month from the latest load research for (1) contribution to monthly system peaks (coincident), (2) monthly noncoincident peak (class peaks) and (3) monthly customer maximum demand (billing demand for demand classes). For classes that are 100% metered with time recording meters, provide actual monthly values for the aforementioned demands and identify such as actual values. Provide the annual kWh as well as the 12 CP Load Factor, Class NCP Load Factor and the Customer Load Factor for each class.

Type of Data Shown:

Projected Test Year Ended 12/31/17

Prior Year Ended 12/31/16

Historical Year Ended 12/31/15

Witness: L. P. Evans

| (1) Line No. | (2) Rate Schedule | (3) Month and Year | (4) Estimated Coincident Peak (kW) | (5) 90% Confidence Interval (kW) | (6) Estimated Noncoincident (Class) Peak (kW) | (7) 90% Confidence Interval (kW) | (8) Estimated Customer Maximum Demand (kW) | (9) 90% Confidence Interval (kW) |
|-----------------|-----------------------------|-----------------------|---------------------------------------|-------------------------------------|--|--------------------------------------|---|-------------------------------------|
| 1 | Major Accounts | Jan 2015 | 204,169 | Actual Value | 233,986 | Actual Value | 311,418 | Actual Value |
| 2 | Major Accounts | Feb 2015 | 223,411 | Actual Value | 247,879 | Actual Value | 329,495 | Actual Value |
| 3 | Major Accounts | Mar 2015 | 208,133 | Actual Value | 252,350 | Actual Value | 328,858 | Actual Value |
| 4 | Major Accounts | Apr 2015 | 211,861 | Actual Value | 328,143 | Actual Value | 397,416 | Actual Value |
| 5 | Major Accounts | May 2015 | 263,393 | Actual Value | 292,240 | Actual Value | 347,455 | Actual Value |
| 6 | Major Accounts | Jun 2015 | 261,789 | Actual Value | 294,599 | Actual Value | 363,312 | Actual Value |
| 7 | Major Accounts | Jul 2015 | 281,787 | Actual Value | 379,513 | Actual Value | 438,725 | Actual Value |
| 8 | Major Accounts | Aug 2015 | 256,983 | Actual Value | 307,136 | Actual Value | 378,276 | Actual Value |
| 9 | Major Accounts | Sep 2015 | 282,875 | Actual Value | 305,214 | Actual Value | 358,824 | Actual Value |
| 10 | Major Accounts | Oct 2015 | 266,100 | Actual Value | 283,698 | Actual Value | 349,642 | Actual Value |
| 11 | Major Accounts | Nov 2015 | 258,503 | Actual Value | 282,588 | Actual Value | 341,847 | Actual Value |
| 12 | Major Accounts | Dec 2015 | 179,921 | Actual Value | 236,161 | Actual Value | 302,014 | Actual Value |
| 13 | Annual Peak: | | | 379,513 | | Annual kWh: | | 1,813,388,366 |
| 14 | 12 Coincident Peak Average: | | | 241,577 | | 12 CP Load Factor: | | 0.86 |
| 15 | 90% Confidence Interval: | | | NA | | Class NCP Load Factor: | | 0.55 |
| 16 | Customer Maximum Demand: | | | 438,725 | | Customer Maximum Demand Load Factor: | | 0.47 |

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FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide monthly peaks for the test year and the five previous years.

Type of Data Shown:

Projected Test Year Ended 12/31/17

Prior Year Ended 12/31/16

Historical Years Ended 12/31/12 - 12/31/15

Witness: J. K. Park

COMPANY: GULF POWER COMPANY

DOCKET NO.: 160186-EI

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| (1) Line No. | (2) Year | (3) Month | (4) Peak in MW | (5) Day of Week | (6) Day of Month | (7) Hour Ending | (8) Actual (A) or Estimated (E) |
|--------------------|-------------|--------------|-------------------|--------------------|---------------------|-----------------------|---------------------------------------|
| 1 | 2017 | Jan | 2,153 | Tuesday | 3 | 800 | E |
| 2 | 2017 | Feb | 1,970 | Thursday | 2 | 800 | E |
| 3 | 2017 | Mar | 1,658 | Tuesday | 14 | 800 | E |
| 4 | 2017 | Apr | 1,711 | Monday | 24 | 1500 | E |
| 5 | 2017 | May | 2,213 | Friday | 26 | 1500 | E |
| 6 | 2017 | Jun | 2,346 | Thursday | 29 | 1600 | E |
| 7 | 2017 | Jul | 2,491 | Wednesday | 19 | 1600 | E |
| 8 | 2017 | Aug | 2,364 | Thursday | 24 | 1600 | E |
| 9 | 2017 | Sep | 2,229 | Wednesday | 6 | 1500 | E |
| 10 | 2017 | Oct | 2,030 | Wednesday | 4 | 1600 | E |
| 11 | 2017 | Nov | 1,564 | Friday | 17 | 800 | E |
| 12 | 2017 | Dec | 1,958 | Thursday | 21 | 800 | E |
| 13 | 2016 | Jan | 2,043 | Sunday | 24 | 800 | A |
| 14 | 2016 | Feb | 2,008 | Wednesday | 10 | 800 | A |
| 15 | 2016 | Mar | 1,595 | Wednesday | 16 | 2000 | A |
| 16 | 2016 | Apr | 1,829 | Friday | 29 | 1700 | A |
| 17 | 2016 | May | 2,125 | Tuesday | 31 | 1400 | A |
| 18 | 2016 | Jun | 2,341 | Tuesday | 28 | 1700 | A |
| 19 | 2016 | Jul | 2,508 | Wednesday | 20 | 1600 | A |
| 20 | 2016 | Aug | 2,408 | Wednesday | 3 | 1700 | A |
| 21 | 2016 | Sep | 2,179 | Wednesday | 7 | 1500 | E |
| 22 | 2016 | Oct | 2,001 | Wednesday | 5 | 1600 | E |
| 23 | 2016 | Nov | 1,602 | Friday | 18 | 800 | E |
| 24 | 2016 | Dec | 1,943 | Thursday | 22 | 800 | E |

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide monthly peaks for the
test year and the five previous years.

Type of Data Shown:

 Projected Test Year Ended 12/31/17 Prior Year Ended 12/31/16 Historical Years Ended 12/31/12 - 12/31/15

Witness: J. K. Park

COMPANY: GULF POWER COMPANY

DOCKET NO.: 160186-EI

| (1) Line No. | (2) Year | (3) Month | (4) Peak in MW | (5) Day of Week | (6) Day of Month | (7) Hour Ending | (8) Actual (A) or Estimated (E) |
|--------------------|-------------|--------------|-------------------|--------------------|---------------------|-----------------------|---------------------------------------|
| 1 | 2015 | Jan | 2,492 | Thursday | 8 | 800 | A |
| 2 | 2015 | Feb | 2,230 | Friday | 20 | 700 | A |
| 3 | 2015 | Mar | 1,914 | Friday | 6 | 800 | A |
| 4 | 2015 | Apr | 1,729 | Sunday | 26 | 1600 | A |
| 5 | 2015 | May | 2,086 | Thursday | 21 | 1600 | A |
| 6 | 2015 | Jun | 2,408 | Monday | 22 | 1500 | A |
| 7 | 2015 | Jul | 2,495 | Tuesday | 21 | 1600 | A |
| 8 | 2015 | Aug | 2,420 | Monday | 3 | 1600 | A |
| 9 | 2015 | Sep | 2,297 | Wednesday | 2 | 1600 | A |
| 10 | 2015 | Oct | 1,876 | Friday | 9 | 1600 | A |
| 11 | 2015 | Nov | 1,790 | Friday | 6 | 1500 | A |
| 12 | 2015 | Dec | 1,483 | Thursday | 3 | 1900 | A |
| 13 | 2014 | Jan | 2,694 | Tuesday | 7 | 800 | A |
| 14 | 2014 | Feb | 2,117 | Friday | 7 | 700 | A |
| 15 | 2014 | Mar | 1,728 | Tuesday | 4 | 1900 | A |
| 16 | 2014 | Apr | 1,782 | Monday | 28 | 1700 | A |
| 17 | 2014 | May | 2,035 | Friday | 23 | 1700 | A |
| 18 | 2014 | Jun | 2,388 | Monday | 30 | 1600 | A |
| 19 | 2014 | Jul | 2,437 | Monday | 28 | 1300 | A |
| 20 | 2014 | Aug | 2,433 | Saturday | 23 | 1600 | A |
| 21 | 2014 | Sep | 2,279 | Monday | 1 | 1600 | A |
| 22 | 2014 | Oct | 1,949 | Friday | 10 | 1600 | A |
| 23 | 2014 | Nov | 2,146 | Wednesday | 19 | 700 | A |
| 24 | 2014 | Dec | 1,663 | Thursday | 11 | 800 | A |

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FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide monthly peaks for the test year and the five previous years.

Type of Data Shown:

Projected Test Year Ended 12/31/17

Prior Year Ended 12/31/16

Historical Years Ended 12/31/12 - 12/31/15

Witness: J. K. Park

DOCKET NO.: 160186-EI

| (1) Line No. | (2) Year | (3) Month | (4) Peak in MW | (5) Day of Week | (6) Day of Month | (7) Hour Ending | (8) Actual (A) or Estimated (E) |
|-----------------|-------------|--------------|-------------------|--------------------|---------------------|--------------------|------------------------------------|
| 1 | 2013 | Jan | 1,739 | Friday | 4 | 800 | A |
| 2 | 2013 | Feb | 1,731 | Sunday | 17 | 800 | A |
| 3 | 2013 | Mar | 1,840 | Monday | 4 | 700 | A |
| 4 | 2013 | Apr | 1,611 | Tuesday | 16 | 1700 | A |
| 5 | 2013 | May | 2,069 | Thursday | 23 | 1700 | A |
| 6 | 2013 | Jun | 2,312 | Wednesday | 12 | 1700 | A |
| 7 | 2013 | Jul | 2,305 | Tuesday | 30 | 1500 | A |
| 8 | 2013 | Aug | 2,362 | Tuesday | 6 | 1600 | A |
| 9 | 2013 | Sep | 2,245 | Friday | 6 | 1600 | A |
| 10 | 2013 | Oct | 1,998 | Friday | 4 | 1600 | A |
| 11 | 2013 | Nov | 1,783 | Thursday | 28 | 900 | A |
| 12 | 2013 | Dec | 1,829 | Monday | 16 | 800 | A |
| 13 | 2012 | Jan | 2,139 | Wednesday | 4 | 700 | A |
| 14 | 2012 | Feb | 1,917 | Monday | 13 | 800 | A |
| 15 | 2012 | Mar | 1,579 | Wednesday | 28 | 1800 | A |
| 16 | 2012 | Apr | 1,901 | Monday | 30 | 1600 | A |
| 17 | 2012 | May | 2,253 | Tuesday | 29 | 1600 | A |
| 18 | 2012 | Jun | 2,295 | Friday | 29 | 1700 | A |
| 19 | 2012 | Jul | 2,337 | Tuesday | 3 | 1500 | A |
| 20 | 2012 | Aug | 2,351 | Wednesday | 1 | 1700 | A |
| 21 | 2012 | Sep | 2,186 | Monday | 3 | 1700 | A |
| 22 | 2012 | Oct | 1,852 | Saturday | 6 | 1600 | A |
| 23 | 2012 | Nov | 1,457 | Thursday | 29 | 800 | A |
| 24 | 2012 | Dec | 1,766 | Sunday | 30 | 800 | A |

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FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide estimates of demand and energy losses for transmission and distribution system components and explain the methodology used in determining losses.

Type of Data Shown:

Projected Test Year Ended 12/31/17

Prior Year Ended 12/31/16

Historical Year Ended 12/31/15

Witness: M. T. O'Sheasy

COMPANY: GULF POWER COMPANY

DOCKET NO.: 160186-EI

| (1) LINE NO. | (2) COMPONENT | (3) ENERGY LOSSES | (4) ----- WINTER PEAK | (5) DEMAND LOSSES SUMMER PEAK | (6) ----- 12 CP AVG |
|--------------------|---|-------------------------|-----------------------------|-------------------------------------|---------------------------|
| 1 | TRANSMISSION SYSTEM | | | | |
| 2 | LEVEL 2 -- Transmission Lines | 1.29333% | 1.99185% | 2.03104% | 1.73281% |
| 3 | LEVEL 3 -- Transmission Substations | 0.23157% | 0.35380% | 0.36036% | 0.30731% |
| 4 | LEVEL 3 -- Directly Assigned Subtransmission | N/A | N/A | N/A | N/A |
| 5 | DISTRIBUTION SYSTEM | | | | |
| 6 | LEVEL 3 -- Distribution Substations | 0.23157% | 0.35380% | 0.36036% | 0.30731% |
| 7 | LEVEL 4 -- Distribution Primary Lines (4 KV to 12 KV) | 2.26595% | 3.52999% | 3.59676% | 3.05395% |
| 8 | LEVEL 4 -- Distribution Primary Services | 2.26595% | 3.52999% | 3.59676% | 3.05395% |
| 9 | LEVEL 5 -- Distribution Line Transformers and Secondary Lines & Drops | 2.28102% | 3.52806% | 3.59705% | 3.03898% |
| 10 | Methodology and Assumptions Used to Determine Losses: | | | | |
| 11 | Energy and Demand losses were calculated by applying historical loss factors to the test year budgeted territorial sales. | | | | |
| 12 | Please refer to MFR E-10 for Gulf Power Company's voltage levels of service and Mr. O'Sheasy's testimony for a | | | | |
| 13 | description of the percent - loss calculation. | | | | |

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FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Show energy losses by rate schedule for the test year and explain the methodology and assumptions used in determining these losses.

Type of Data Shown:

- Projected Test Year Ended 12/31/17
- Prior Year Ended 12/31/16
- Historical Year Ended 12/31/15

COMPANY: GULF POWER COMPANY

Witness: M. T. O'Sheasy

DOCKET NO.: 160186-EI

| (1) LINE NO. | (2) RATE SCHEDULE | (3) VOLTAGE LEVEL | (4) ENERGY AT GENERATION | (5) SALES AT METER | (6) LOSSES & CO. USE - MWH | (7) PERCENT LOSSES | (8) DELIVERED EFFICIENCY | (9) COMPANY USE | (10) SYSTEM LOSSES |
|-----------------|------------------------|----------------------|-----------------------------|-----------------------|-------------------------------|-----------------------|-----------------------------|--------------------|-----------------------|
| 1 | RATE CLASS Residential | 5 | 5,667,609 | 5,336,892 | 330,717 | 5.835% | 0.94165 | 12,496 | 318,221 |
| 2 | RATE CLASS GS | 5 | 310,206 | 292,105 | 18,101 | 5.835% | 0.94165 | 685 | 17,416 |
| 3 | | 4 | 35 | 34 | 1 | 2.857% | 0.97143 | 0 | 1 |
| 4 | RATE CLASS GSD | 5 | 2,798,573 | 2,635,269 | 163,304 | 5.835% | 0.94165 | 6,171 | 157,133 |
| 5 | | 4 | 12,264 | 11,812 | 452 | 3.686% | 0.96314 | 17 | 435 |
| 6 | | 3 | 3,006 | 2,961 | 45 | 1.497% | 0.98503 | 1 | 44 |
| 7 | RATE CLASS LP/LPT | 5 | 553,206 | 520,925 | 32,281 | 5.835% | 0.94165 | 1,219 | 31,062 |
| 8 | | 4 | 202,298 | 194,839 | 7,459 | 3.687% | 0.96313 | 288 | 7,171 |
| 9 | | 3 | 174,592 | 171,965 | 2,627 | 1.505% | 0.98495 | 103 | 2,524 |
| 10 | RATE CLASS MAJOR | 5 | 294,705 | 277,508 | 17,197 | 5.835% | 0.94165 | 650 | 16,547 |
| 11 | ACCOUNTS | 4 | 680,655 | 655,559 | 25,096 | 3.687% | 0.96313 | 967 | 24,129 |
| 12 | | 3 | 552,169 | 543,859 | 8,310 | 1.505% | 0.98495 | 327 | 7,983 |
| 13 | | 2 | 230,505 | 227,562 | 2,943 | 1.277% | 0.98723 | 116 | 2,827 |
| 14 | RATE CLASS OS | 5 | <u>160,608</u> | <u>151,236</u> | <u>9,372</u> | 5.835% | 0.94165 | <u>353</u> | <u>9,019</u> |
| 15 | TOTAL RETAIL | | 11,640,431 | 11,022,526 | 617,905 | 5.308% | 0.94692 | 23,393 | 594,512 |
| 16 | WHOLESALE | 3 | <u>344,679</u> | <u>339,492</u> | <u>5,187</u> | 1.505% | 0.98495 | <u>204</u> | <u>4,983</u> |
| 17 | TOTAL SYSTEM | | <u>11,985,110</u> | <u>11,362,018</u> | <u>623,092</u> | 5.199% | 0.94801 | <u>23,597</u> | <u>599,495</u> |

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18 Methodology and Assumptions Used to Determine Losses:

19 Energy losses were calculated by applying the system energy loss factors to sales by rate level. See Mr. O'Sheasy's testimony for a description.

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Show maximum demand losses by rate schedule for the test year, and explain the methodology and assumptions used in determining losses.

Type of Data Shown:

Projected Test Year Ended 12/31/17

Prior Year Ended 12/31/16

Historical Year Ended 12/31/15

Witness: M. T. O'Sheasy

DOCKET NO.: 160186-EI

| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) |
|----------|------------------------|---------------|---|----------------------------------|-----------------------------|----------------|-------------|---------------|
| LINE NO. | RATE SCHEDULE | VOLTAGE LEVEL | 12 MO. AVG. COINC. DEMAND AT GENERATION | 12 MO. AVG. COINC. PEAK AT METER | TOTAL LOSSES & CO. USE - MW | PERCENT LOSSES | COMPANY USE | SYSTEM LOSSES |
| 1 | RATE CLASS Residential | 5 | 1,117,887 | 1,031,664 | 86,223 | 7.71303% | 2,370 | 83,853 |
| 2 | RATE CLASS GS | 5 | 55,553 | 51,268 | 4,285 | 7.71335% | 118 | 4,167 |
| 3 | | 4 | 9 | 9 | 0 | 0.00000% | 0 | 0 |
| 4 | RATE CLASS GSD | 5 | 432,629 | 399,260 | 33,369 | 7.71308% | 917 | 32,452 |
| 5 | | 4 | 1,778 | 1,691 | 87 | 4.89314% | 2 | 85 |
| 6 | | 3 | 452 | 443 | 9 | 1.99115% | 0 | 9 |
| 7 | RATE CLASS LP/LPT | 5 | 75,495 | 69,672 | 5,823 | 7.71309% | 160 | 5,663 |
| 8 | | 4 | 33,061 | 31,438 | 1,623 | 4.90911% | 46 | 1,577 |
| 9 | | 3 | 24,258 | 23,772 | 486 | 2.00346% | 14 | 472 |
| 10 | RATE CLASS MAJOR | 5 | 45,120 | 41,640 | 3,480 | 7.71277% | 96 | 3,384 |
| 11 | ACCOUNTS | 4 | 100,604 | 95,666 | 4,938 | 4.90835% | 140 | 4,798 |
| 12 | | 3 | 69,591 | 68,196 | 1,395 | 2.00457% | 40 | 1,355 |
| 13 | | 2 | 34,315 | 33,731 | 584 | 1.70188% | 17 | 567 |
| 14 | RATE CLASS OS | 5 | 8,974 | 8,282 | 692 | 7.71117% | 19 | 673 |
| 15 | TOTAL RETAIL | | 1,999,726 | 1,856,732 | 142,994 | 7.15068% | 3,939 | 139,055 |
| 16 | WHOLESALE | 3 | 57,522 | 56,369 | 1,153 | 2.00445% | 33 | 1,120 |
| 17 | TOTAL SYSTEM | | 2,057,248 | 1,913,101 | 144,147 | 7.00679% | 3,972 | 140,175 |

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