

EI804-85-AR

Form Approved
OMB No. 1902-0021
(Expires 9/30/87)



OFFICIAL COPY
Public Service Commission
Do Not Remove from this Office

FERC FORM NO. 1: ANNUAL REPORT OF MAJOR ELECTRIC UTILITIES, LICENSEES AND OTHERS

This report is mandatory under the Federal Power Act, Sections 3,4(a), 304 and 309, and 18 CFR141.1. Failure to report may result in criminal fines, civil penalties and other sanctions as provided by law. The Federal Energy Regulatory Commission does not consider this report to be of a confidential nature.

RECEIVED

APR 30 1986

Arthur A. Miller, Acting P.E.
Florida Public Service Commission

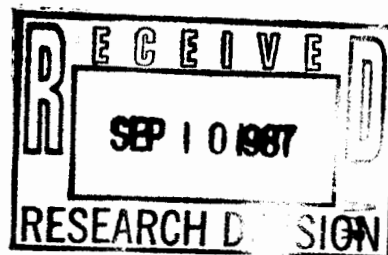
Exact Legal Name of Respondent (Company)

GULF POWER COMPANY

Year of Report

Dec. 31, 19**85**

FERC FORM NO. 1 (REVISED 12-85)



FERC FORM NO. 1: ANNUAL REPORT OF MAJOR ELECTRIC UTILITIES, LICENSEES AND OTHERS

This report is mandatory under the Federal Power Act, Sections 3,4(a), 304 and 309, and 18 CFR141.1. Failure to report may result in criminal fines, civil penalties and other sanctions as provided by law. The Federal Energy Regulatory Commission does not consider this report to be of a confidential nature.

Exact Legal Name of Respondent (Company)

GULF POWER COMPANY

Year of Report

Dec. 31, 19 **85**

FERC FORM NO. 1 (REVISED 12-85)

To: Director
Auditing & Financial Analysis Department
Florida Public Service Commission
101 East Gaines Street
Tallahassee, Florida 32301-8153

We represent to the best of our knowledge and belief that our annual report for the year ended 12/31/85, as filed pursuant to Commission rule, is in substantial compliance with the following except as noted in the report or as separately explained herein:

1. Uniform system of accounts prescribed by the Commission.
2. Applicable rules and orders of the Commission.
3. Commission approved guidelines, if any, for inter and intracompany allocations.
4. Any communications from regulatory agencies concerning noncompliance with or deficiencies in financial reporting practices.
5. Reporting requirements for related party transactions and related accounts receivable or payable, including sales, purchases, loans, transfers, leasing arrangements and guarantees.

We are aware that Section 837.06, Florida Statutes provides:

Whoever knowingly makes a false statement in writing with the intent to mislead a public servant in the performance of his official duty shall be guilty of a misdemeanor of the second degree, punishable as provided in s. 775.082, s. 775.083, or s. 775.084.

D. L. McCrary
President and Chief
Executive Officer

(Name and Title of Chief
Executive Officer)



(Signature)

4-29-86

(Date)

A. E. Scarbrough
Vice President - Finance

(Name and Title of Chief
Financial Officer)



(Signature)

4/28/86

(Date)

EXECUTIVE SUMMARY

Supplement to Annual Report
of

GULF POWER COMPANY
Company Name

For the Year
1985

TABLE OF CONTENTS

	<u>Page</u>
PART I Telephone Numbers	1
A. Corporate	
B. Officers	
C. Directors	
PART II Company Profile	2
A. Brief Company History	
B. Operating Territory	
C. Major Goals and Objectives	
D. Major Operating Divisions and Functions	
E. Affiliates and Relationships	
F. Current and Projected Growth Patterns	
PART III Corporate Records	6
A. Location	
B. Description	
C. List Audit Groups Reviewing Records and Operations	
PART IV Parent/Affiliate Organizational Charts	7
PART V Liaison Personnel Directory	8
A. List	
B. Organizational Chart	

PART I - OFFICER AND DIRECTOR CONTACT

A. Company's Universal Telephone Number: (904) 434-8111

B. Direct Telephone Numbers For Each:

OFFICER

	<u>Name</u>	<u>Title</u>	<u>Number</u>
1.	D. L. McCrary	President and Chief Executive Officer	(904) 434-8381
2.	J. F. Horton	Senior Vice President	(904) 434-8382
3.	E. B. Parsons, Jr.	Vice President - Electric Operations	(904) 434-8383
4.	B. F. Kickliter	Vice President - Division Operations	(904) 434-8380
5.	A. E. Scarbrough	Vice President - Finance	(904) 434-8385
6.	E. V. Lee	Controller	(904) 434-8384
7.	Bonnie B. Sprinkle	Corporate Secretary	(904) 434-8325
8.	W. E. Tate, Jr.	Treasurer	(904) 434-8206
9.	J. L. Haskins	Assistant Secretary	(904) 434-8365
10.	R. E. Fowler	Assistant Treasurer	(904) 434-8231

DIRECTOR(S)

	<u>Name</u>	<u>Title</u>	<u>Number</u>
1.	E. L. Addison	Director	(404) 399-4287
2.	J. F. Horton	Director	(904) 434-8382
3.	W. D. Hull, Jr.	Director	(904) 763-1746
4.	D. L. McCrary	Director	(904) 434-8381
5.	R. F. McRae	Director	(904) 263-4457
6.	C. Rainwater	Director	(904) 478-4800
7.	C. W. Ruckel	Director	(904) 678-4141
8.	T. K. Tannehill	Director	(216) 543-6000
9.	V. Whibbs	Director	(904) 433-7671

PART II - COMPANY PROFILE

Please provide a brief narrative company profile which would cover the following areas:

- A. Brief Company History
- B. Operating Territory
- C. Major Goals and Objectives
- D. Major Operating Divisions and Functions
- E. Affiliates and Relationships
- F. Current and Projected Growth Patterns

Refer to accompanying sheets.

A. & B. Brief Company History and Operating Territory

Gulf Power Company was organized in 1925 as a subsidiary of the Southeastern Power and Light Company (now The Southern Company), a holding company operating electric, gas and street railway systems in Alabama, Georgia and Mississippi. The Company was incorporated on November 2, 1925 under the Laws of the State of Maine and was admitted to do business in the State of Florida on January 15, 1926, in the State of Mississippi on October 25, 1976, and in Georgia on November 20, 1984.

The Company is engaged in the generation and purchase of electric energy and the distribution and sale of such energy at retail in 71 cities and towns and surrounding rural areas in Northwest Florida. At the end of 1985, a total of 257,693 customers of all classes were being served directly and service was supplied at wholesale to a municipality, a non-affiliated utility, and two rural co-operatives - covering a territory of approximately 7,400 square miles.

In 1946 the total installed generating capacity was only 22,500 kilowatts. Today the Company's three electric generating stations in Northwest Florida and 50% ownership of Plant Daniel in Mississippi have an aggregate installed capacity of 1,969,400 kilowatts.

Gulf's generating stations and transmission network are interconnected with and are part of the Southern Company system which also serves most of the states of Alabama and Georgia and Southeast Mississippi. The Company's system is also interconnected at two points with that of Florida Power Corporation.

C. Major Goals and Objectives

Corporate Goals

1. To achieve a minimum 15.5% return on the average of the beginning and end of year common equity for the year 1985.
2. To have a common equity to total capitalization ratio of 37.5% by December 31, 1985.
3. To retain the "A" bond rating during 1985 and to continue to strive to restore the "Aa" bond rating.
4. To maintain a forced outage rate on our generating units of less than 5 percent.
5. To meet or exceed predicted GPIF targets where economically feasible.
6. To participate and provide input into the regulatory and legislative process through contacts with staff personnel and legislators.
7. To ensure the validity and economy of increased productivity from data processing automation.

C. Major Goals and Objectives (continued)

8. Hire qualified minority and female applicants in sufficient numbers to correct underutilization of these groups within the time frames agreed to in the Company's Conciliation Agreement with the OFCCP.

D. Major Operating Divisions

- | | |
|---|--|
| Senior Vice President | - Appliance Sales and Services
- Employee Relations
- Governmental Affairs
- Marketing and Load Management
- Economic Development |
| Vice President -
Electric Operations | - Engineering
- Power Delivery
- Power Generation
- Power Generation Resources |
| Vice President -
Division Operations | - Purchasing and General Services
- Western Division
- Central Division
- Eastern Division |
| Vice President - Finance | - Accounting and Corporate
- Treasury
- Information Services
- Corporate Planning
- Internal Accounting Controls
- Rates and Regulatory Matters
- Security |
| Director of Public Relations | - Public Relations |

E. Affiliates and Relationships

<u>Affiliate</u>	<u>Relationship</u>
Alabama Power Company	Subsidiary of The Southern Company
Georgia Power Company	" " " " "
Mississippi Power Company	" " " " "
Southern Electric International, Inc.	" " " " "
Southern Electric Investments, Inc.	" " " " "
Southern Company Services, Inc.	Support Organization

F. Current and Projected Growth Patterns

	<u>KWH Sales</u>	<u>Revenue</u>	<u>Customers</u>
1986	9,388,454,000	\$547,715,000	269,347
1987	9,935,060,000	609,442,000	280,629
1988	9,879,353,000	614,348,000	288,633

PART III - CORPORATE RECORDS

A. Location:

Gulf Power Company
75 North Pace Boulevard
Pensacola, Florida 32505

B. Description:

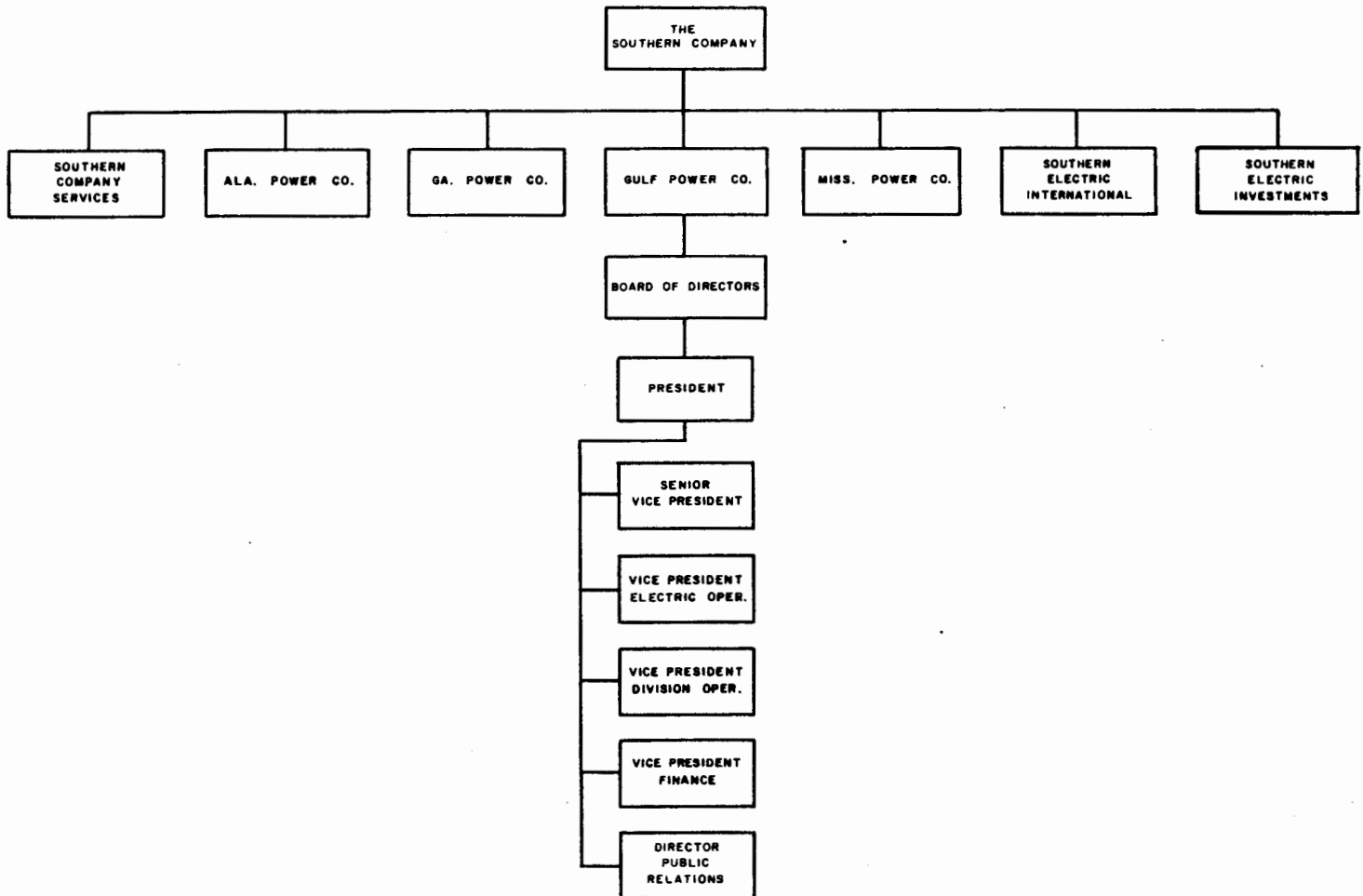
The Corporate Financial Records are maintained in accordance with Section 125.3 Title 18 of the Code of Federal Regulations at the above location and a copy of the Corporate Financial Records are also maintained at the Vital Record Storage Center in Flora, Mississippi.

C. List Audit Groups Reviewing Records and Operations:

Gulf Power Company - Internal Auditing
Southern Company Services, Inc.
Arthur Andersen & Company
Florida Public Service Commission
Federal Energy Regulatory Commission

PART IV - PARENT/AFFILIATE ORGANIZATIONAL CHART

Current as of December 31, 1985



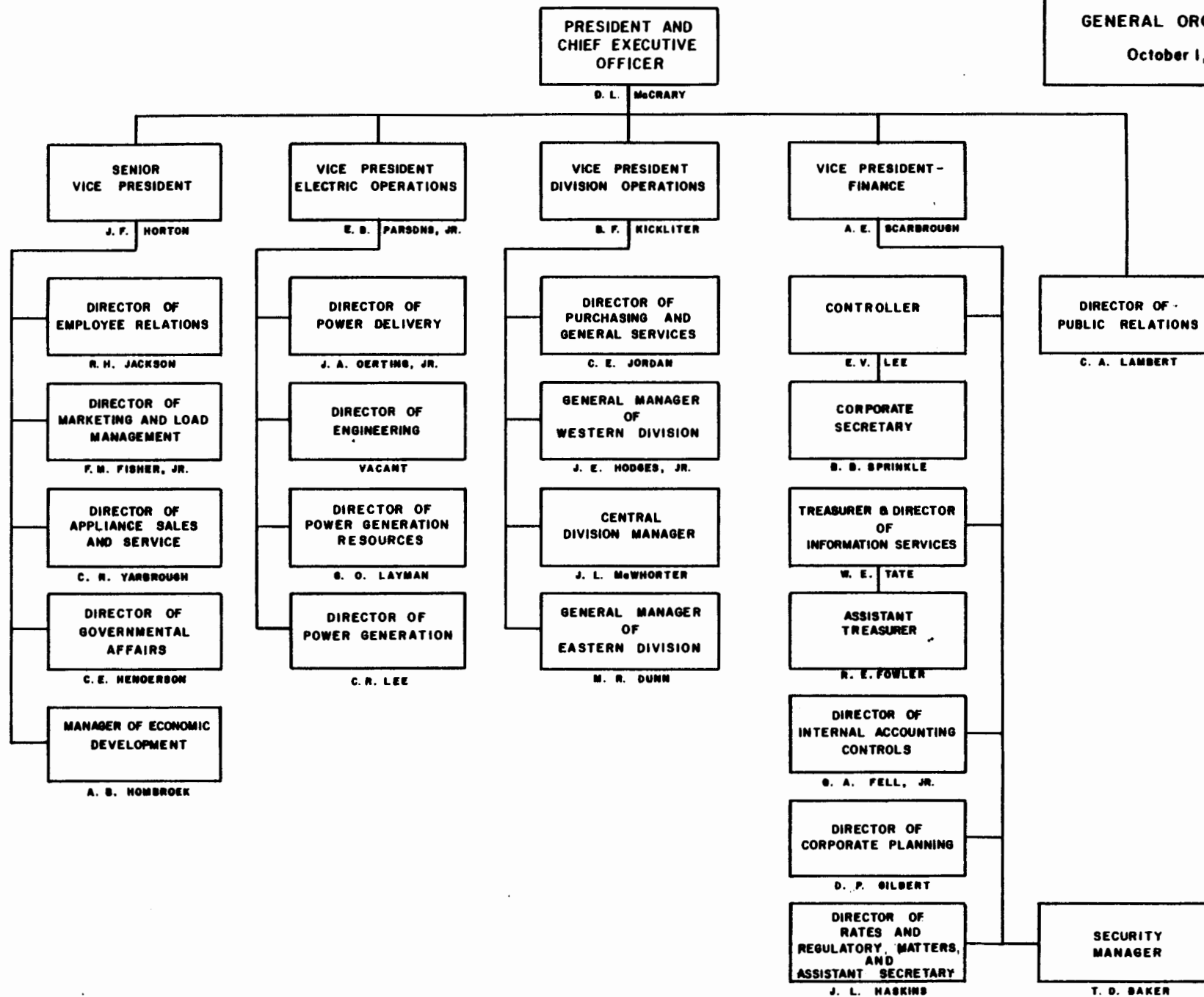
**DIRECTORY OF PERSONNEL WHO CONTACT (4)
THE FLORIDA PUBLIC SERVICE COMMISSION
ON BEHALF OF THE GULF POWER COMPANY**

NAME OF COMPANY REPRESENTATIVE (1)(2)	TITLE OR POSITION	ORGANIZATIONAL UNIT (3) TITLE (Dept./Div./Etc.)	NAME OF IMMEDIATE SUPERVISOR	STATE USUAL PURPOSE FOR CONTACT WITH THE FPSC	NAME OF PERSON OR DEPT. MOST OFTEN CONTACTED
D. L. McCrary	President	Executive	--	Company policy or position on major issues	All Commissioners and the assistants
J. F. Horton	Senior V.Pres.	Executive	D. L. McCrary	Company policy or position on major issues	All Commissioners and the assistants David Swafford
E. B. Parsons, Jr.	V. Pres. Electric Operations	Executive	D. L. McCrary	Company position on construction budgets, O&M Expenses, fuel and SCS.	All Commissioners and the assistants Joe Jenkins Bill Talbot David Swafford
A. E. Scarbrough	V. Pres. Finance	Executive	D. L. McCrary	Company position on Finance, Accounting, Auditing, Rate and Regulatory Matters, and Corporate Planning and Performance	All Commissioners and the assistants David Swafford Bill Talbott Tim Devlin Joe Jenkins

- (1) Also list appropriate legal counsels, and others who may not be on the general payroll.
(2) Please provide individual telephone numbers, if the person cannot be reached thru the Company's operator.
(3) Please provide appropriate organization charts for all persons listed within the Company.
(4) Defined as personal visit or telephone call as a result of either routine interface, rate cases, or audits.

**GULF POWER COMPANY
GENERAL ORGANIZATION**

October 1, 1985



**DIRECTORY OF PERSONNEL WHO CONTACT (4)
THE FLORIDA PUBLIC SERVICE COMMISSION
ON BEHALF OF THE GULF POWER COMPANY**

NAME OF COMPANY REPRESENTATIVE (1)(2)	TITLE OR POSITION	ORGANIZATIONAL UNIT (3) TITLE (Dept./Div./Etc.)	NAME OF IMMEDIATE SUPERVISOR	STATE USUAL PURPOSE FOR CONTACT WITH THE FPSC	NAME OF PERSON OR DEPT. MOST OFTEN CONTACTED
Francis M. Fisher, Jr.	Director	Marketing & Load Mgmt.	Jacob F. Horton	Conservation Goals ECCR Filings Rate Cases	Electric & Gas Dept.
Charles B. Davis	Manager	Marketing & Load Mgmt. (Market Planning & Administration)	F. M. Fisher	Building Code ECCR Filings Conservation Programs FEECA Report	Electric & Gas Dept. (Conservation & Energy Audit Section) Auditing & Financial Analysis Dept. (Field Audits)
Ellis E. Mason	Manager	Marketing & Load Mgmt. (Load Research & Tech. Assessment)	F. M. Fisher	Load Research Load Control/Mgmt.	Electric & Gas Dept. (Rates)
William Paul Bowers	Supervisor	Marketing & Load Mgmt. (Residential Sales)	F. M. Fisher	Building Code Conservation Programs	Electric & Gas Dept. (Conservation & Energy Audit Section)
John F. Young	Supervisor	Marketing & Load Mgmt. (Power Sales)	F. M. Fisher	Conservation Programs Cogeneration	Electric & Gas Dept. (Conservation & Energy Audit Section)
J. Thomas Kilgore, Jr.	Supervisor	Marketing & Load Mgmt. (Forecasting & Mktg. Planning)	F. M. Fisher	Customer, KWH, and Revenue Forecasting Marketing Research Demand Forecasting	Electric & Gas Dept. (Conservation & Energy Audit Section) Research Dept.
R. Duncan Bushart	Senior Economist	Marketing & Load Mgmt. (Forecasting & Mktg. Planning)	J. T. Kilgore, Jr.	Economic Research Customer & KWH Forecasting Market Research Demand Forecasting	Research Dept.

- (1) Also list appropriate legal counsels, and others who may not be on the general payroll.
 (2) Please provide individual telephone numbers, if the person cannot be reached thru the Company's operator.
 (3) Please provide appropriate organization charts for all persons listed within the Company.
 (4) Defined as personal visit or telephone call as a result of either routine interface, rate cases, or audits.

D. F. Hirt
SENIOR VICE PRESIDENT

**DIRECTORY OF PERSONNEL WHO CONTACT (4)
THE FLORIDA PUBLIC SERVICE COMMISSION
ON BEHALF OF THE GULF POWER COMPANY**

Page 1 of 3 Pages

POWER DELIVERY

NAME OF COMPANY REPRESENTATIVE (1)(2)	TITLE OR POSITION	ORGANIZATIONAL UNIT (3) TITLE (Dept./Div./Etc.)	NAME OF IMMEDIATE SUPERVISOR	STATE USUAL PURPOSE FOR CONTACT WITH THE FPSC	NAME OF PERSON OR DEPT. MOST OFTEN CONTACTED
John A. Oerting, Jr.	Director of Power Delivery	Power Delivery	E. B. Parsons, Jr.	<p>Construction Projects</p> <p>Construction Program</p> <p>Demand Forecasting</p> <p>Conservation Goals Weather Normalization</p> <p>Transmission/Distribution matters, and operation of the Company's Transmission & Distribution Systems</p> <p>Outdoor & Street Light Deregulation</p> <p>Co-Generation</p>	<p>Electric & Gas Dept. (Director)</p> <p>(Demand Forecasting Section), (Conservation and Energy Audit)</p> <p>Auditing & Financial Analysis Dept. (Engineering Section)</p>

- (1) Also list appropriate legal counsels, and others who may not be on the general payroll.
 (2) Please provide individual telephone numbers, if the person cannot be reached thru the Company's operator.
 (3) Please provide appropriate organization charts for all persons listed within the Company.
 (4) Defined as personal visit or telephone call as a result of either routine interface, rate cases, or audits.

**DIRECTORY OF PERSONNEL WHO CONTACT (4)
THE FLORIDA PUBLIC SERVICE COMMISSION
ON BEHALF OF THE GULF POWER COMPANY**

POWER DELIVERY

Page 2 of 3

NAME OF COMPANY REPRESENTATIVE (1)(2)	TITLE OR POSITION	ORGANIZATIONAL UNIT (3) TITLE (Dept./Div./Etc.)	NAME OF IMMEDIATE SUPERVISOR	STATE USUAL PURPOSE FOR CONTACT WITH THE FPSC	NAME OF PERSON OR DEPT. MOST OFTEN CONTACTED
Louis J. Rouillier	Manager	Power Delivery/ Distribution	J. A. Oerting, Jr.	Distribution matters and operation of the Company's distribution system.	Elec. & Gas Dept. (Demand Forecast Section)
John D. Harris, Jr.	Manager	Power Delivery/ Transmission	J. A. Oerting, Jr.	Transmission matters and operation of the Company's bulk power supply system.	Elec. & Gas Dept. (Demand Forecast Section)
Walter D. Mullins, Jr.	Substation Supervisor	Power Delivery/ Transmission	J. D. Harris, Jr.	Substation Audit	Auditing & Financial Analysis Dept. (Engineering Section)
M. K. Stevens, Jr.	Supervisor of System Control	Power Delivery/ Transmission	J. D. Harris, Jr.	Areas of concern regarding System Control matters.	Consumer Affairs

- (1) Also list appropriate legal counsel, and others who may not be on the general payroll.
 (2) Please provide individual telephone numbers, if the person cannot be reached thru the Company's operator.
 (3) Please provide appropriate organization charts for all persons listed within the Company.
 (4) Defined as personal visit or telephone call as a result of either routine interface, rate cases, or audits.

**DIRECTORY OF PERSONNEL WHO CONTACT (4)
THE FLORIDA PUBLIC SERVICE COMMISSION
ON BEHALF OF THE GULF POWER COMPANY**

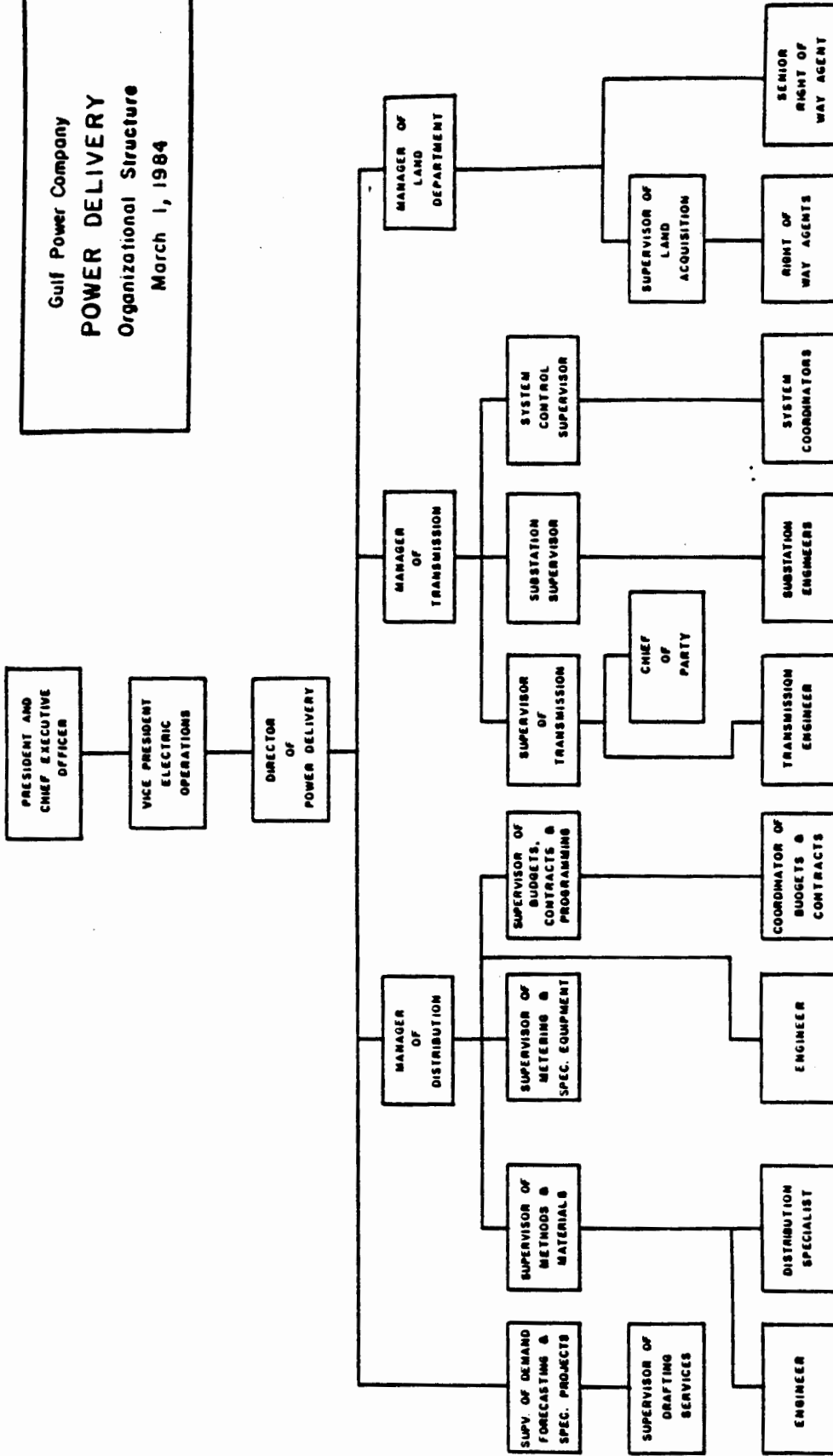
POWER DELIVERY

Page 3 of 3 Pages

NAME OF COMPANY REPRESENTATIVE (1)(2)	TITLE OR POSITION	ORGANIZATIONAL UNIT (3) TITLE (Dept./Div./Etc.)	NAME OF IMMEDIATE SUPERVISOR	STATE USUAL PURPOSE FOR CONTACT WITH THE FPSC	NAME OF PERSON OR DEPT. MOST OFTEN CONTACTED
Ernest M. Dixon	Supervisor Demand Forecasting and Special Projects	Power Delivery	J. A. Oerting, Jr.	Demand Forecasting Conservation Goals Weather Normalization	Electric & Gas Dept. (Demand Forecast Section (Conservation & Energy Audit Section)
Ted S. Spangenberg	Asst. to Director	Power Delivery	J. A. Oerting, Jr.	Cogeneration and related issues	Electric & Gas Dept.

- (1) Also list appropriate legal counsels, and others who may not be on the general payroll.
 (2) Please provide individual telephone numbers, if the person cannot be reached thru the Company's operator.
 (3) Please provide appropriate organization charts for all persons listed within the Company.
 (4) Defined as personal visit or telephonscall as a result of either routine interface, rate cases, or audits.

Gulf Power Company
POWER DELIVERY
Organizational Structure
March 1, 1984

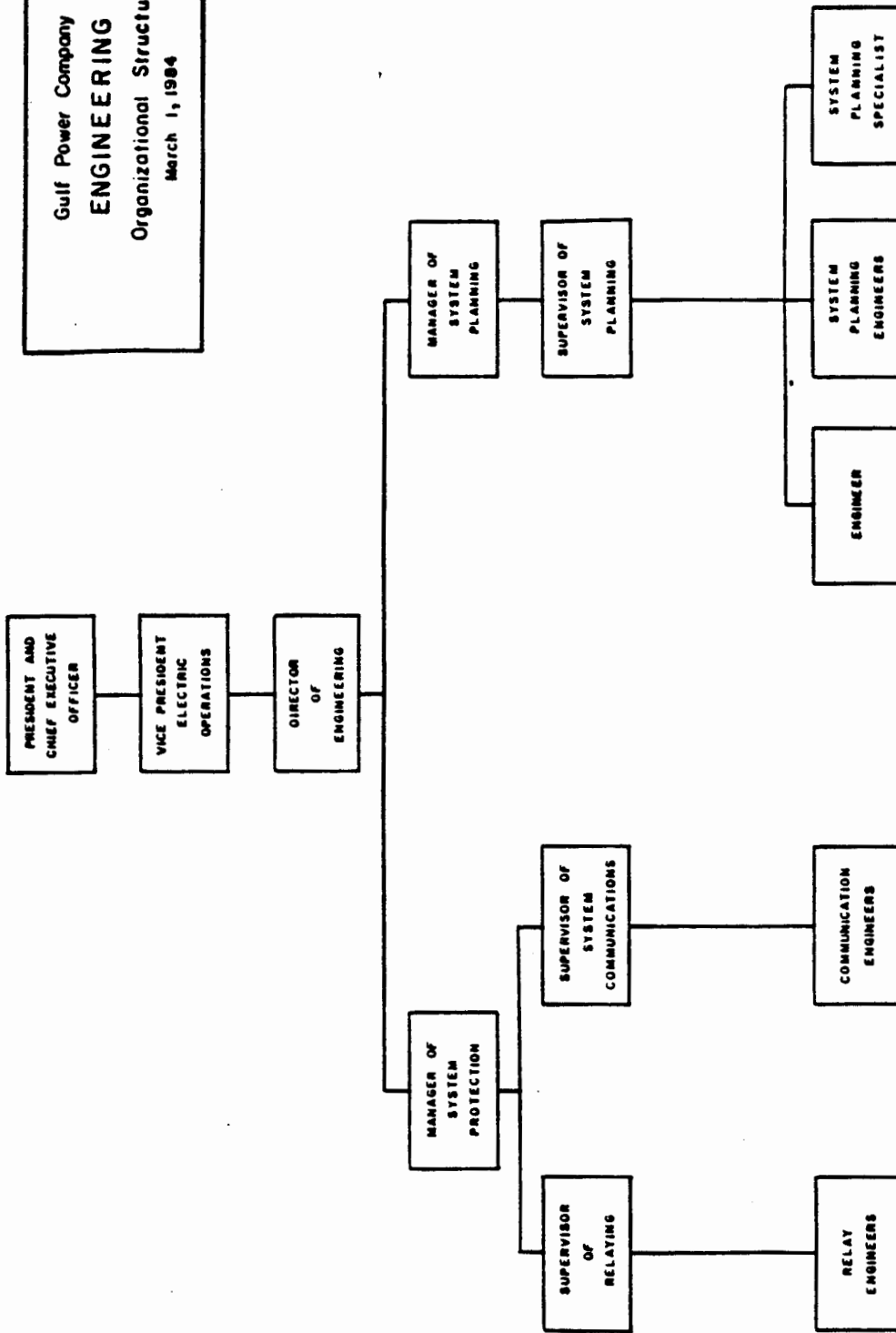


**DIRECTORY OF PERSONNEL WHO CONTACT (4)
THE FLORIDA PUBLIC SERVICE COMMISSION
ON BEHALF OF THE GULF POWER COMPANY**

NAME OF COMPANY REPRESENTATIVE (1)(2)	TITLE OR POSITION	ORGANIZATIONAL UNIT (3) TITLE (Dept./Div./Etc.)	NAME OF IMMEDIATE SUPERVISOR	STATE USUAL PURPOSE FOR CONTACT WITH THE FPSC	NAME OF PERSON OR DEPT. MOST OFTEN CONTACTED
M. W. Howell	Manager of System Planning	System Planning	Earl R. Parsons, Jr.	System Planning Matters	(Director) Electric & Gas Dept. (Demand Forecast Section)
J. A. Babbitt	Supervisor of System Planning	System Planning	M. W. Howell	System Planning Matters	Electric & Gas Dept. (Demand Forecast Section)

- (1) Also list appropriate legal counsels, and others who may not be on the general payroll.
 (2) Please provide individual telephone numbers, if the person cannot be reached thru the Company's operator.
 (3) Please provide appropriate organization charts for all persons listed within the Company.
 (4) Defined as personal visit or telephone call as a result of either routine interface, rate cases, or audits.

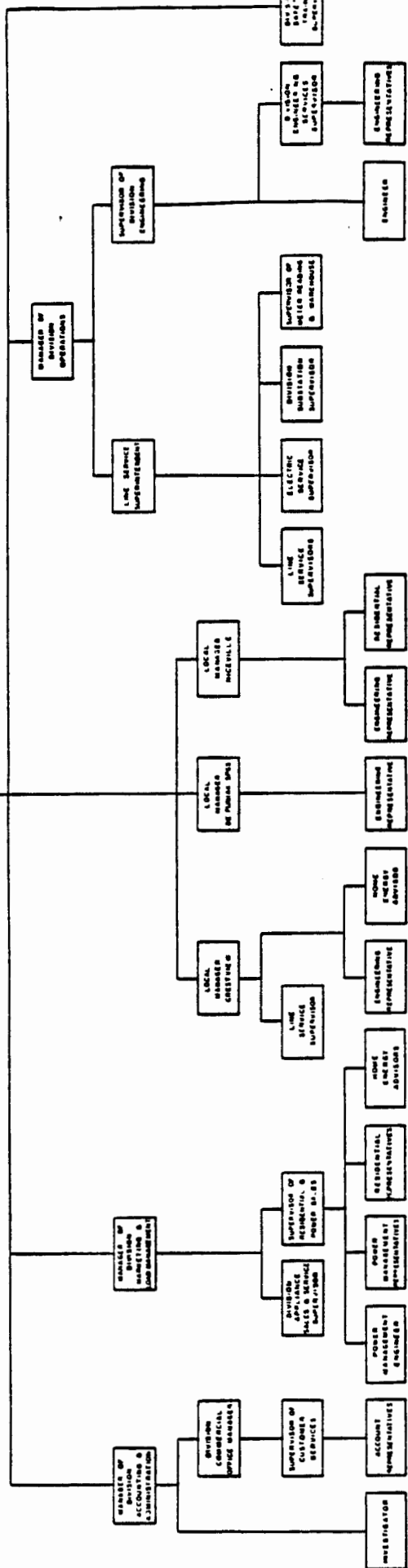
Gulf Power Company
ENGINEERING
Organizational Structure
March 1, 1984



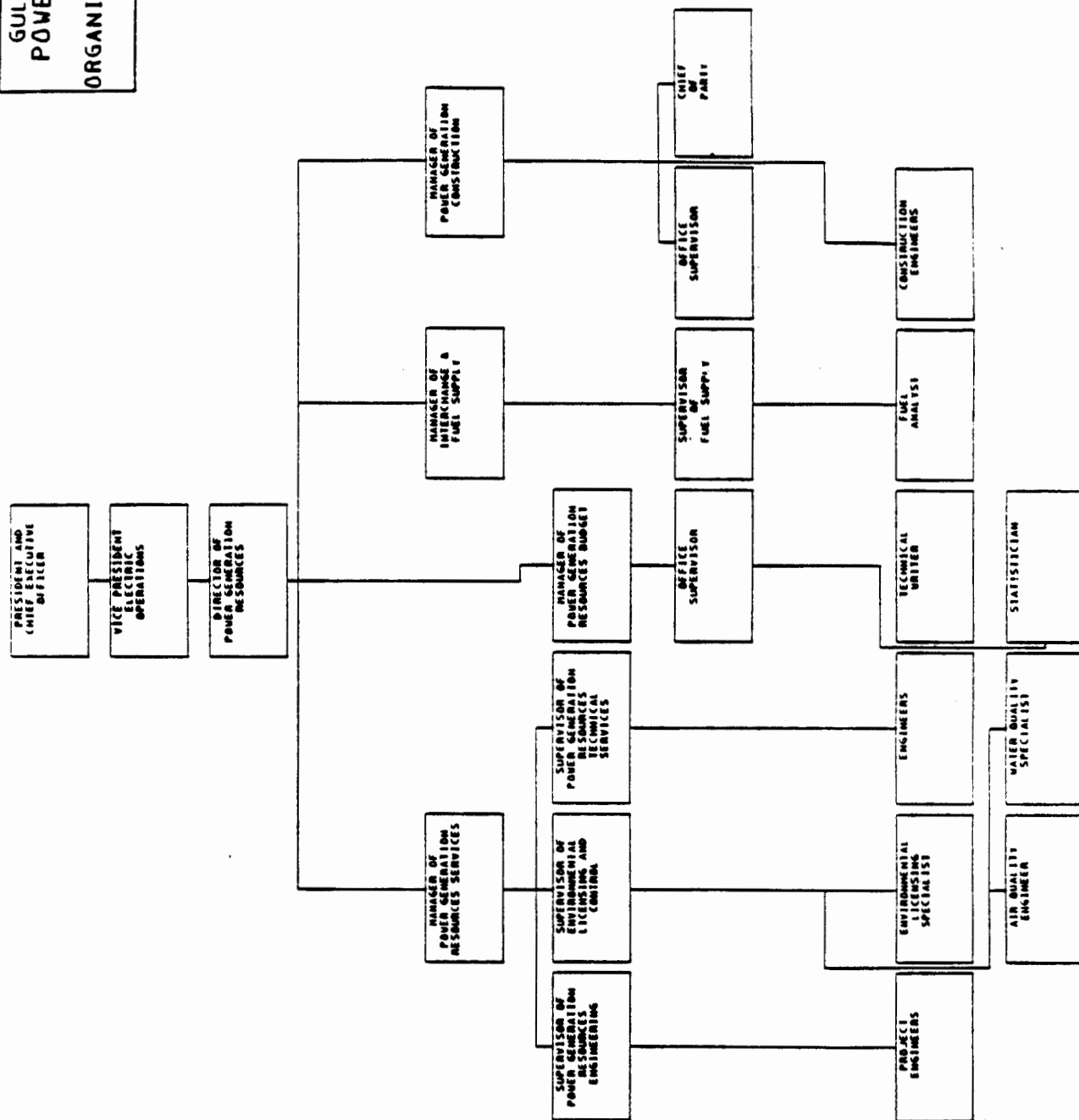
**DIRECTORY OF PERSONNEL WHO CONTACT (4)
THE FLORIDA PUBLIC SERVICE COMMISSION
ON BEHALF OF THE GULF POWER COMPANY**

NAME OF COMPANY REPRESENTATIVE (1)(2)	TITLE OR POSITION	ORGANIZATIONAL UNIT (3) TITLE (Dept./div./Etc.)	NAME OF IMMEDIATE SUPERVISOR	STATE USUAL PURPOSE FOR CONTACT WITH THE FPSC	NAME OF PERSON OR DEPT. MOST OFTEN CONTACTED
Timothy S. Anthony	Performance Test Specialist	Electric Operations, Power Generation, Plant Operations	Colen Lee	GPIF	Electric & Gas Dept. (Demand Forecast Section)
Greg Terry	Performance Engineer	Electric Operations, Power Generation, Plant Operations	Colen Lee	GPIF	
George O. Layman	Director of Power Gen. Resources	Electric Operations, Power Generation Resources	E. B. Parsons, Jr.	Generation operations and fuel supply	Electric & Gas Dept. (Director) (Demand Forecast Section) (Fuel Procurement & Power Plant Efficiency Section)
M. Lane Gilchrist	Manager Interchange and Fuel Supply	Electric Operations, Power Generation Resources	George O. Layman	Interchange contract & fuel supply	
C. Lee Hargrove	Supv. of Fuel Supply	Electric Operations, Power Generation Resources	M. Lane Gilchrist	Fuel Supply	Electric & Gas Dept. (Demand Forecast Section) (Fuel Procurement & Power Plant Efficiency Section)

- (1) Also list appropriate legal counsels, and others who may not be on the general payroll.
 (2) Please provide individual telephone numbers, if the person cannot be reached thru the Company's operator.
 (3) Please provide appropriate organization charts for all persons listed within the Company.
 (4) Defined as personal visit or telephone call as a result of either routine interface, rate cases, or audits.



GULF POWER COMPANY
POWER GENERATION
RESOURCES
ORGANIZATIONAL STRUCTURE
JULY 1, 1984

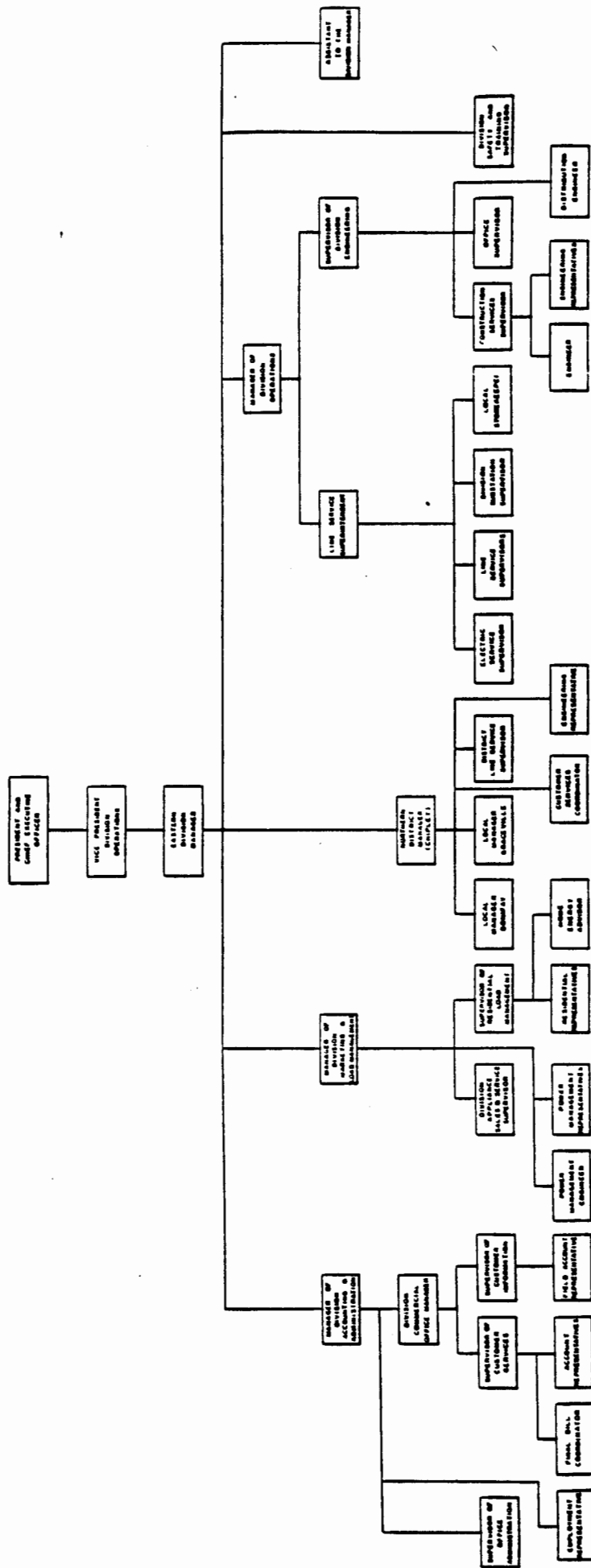


DIRECTORY OF PERSONNEL WHO CONTACT (4)
 THE FLORIDA PUBLIC SERVICE COMMISSION
 ON BEHALF OF THE GULF POWER COMPANY

NAME OF COMPANY REPRESENTATIVE (1)(2)	TITLE OR POSITION	ORGANIZATIONAL UNIT (3) TITLE (Dept./Div./Etc.)	NAME OF IMMEDIATE SUPERVISOR	STATE USUAL PURPOSE FOR CONTACT WITH THE FPSC	NAME OF PERSON OR DEPT. MOST OFTEN CONTACTED
C. Thomas Bryson	Manager of Division Accounting and Administration	Division Office/ Central Division	J. L. McWhorter	Customer Complaints	Consumer Affairs Personnel
James R. Brown	Commercial Office Manager	Commercial Office/ Central Division	C. T. Bryson	Customer Complaints	Consumer Affairs Personnel

- (1) Also list appropriate legal counsels, and others who may not be on the general payroll.
 (2) Please provide individual telephone numbers, if the person cannot be reached thru the Company's operator.
 (3) Please provide appropriate organization charts for all persons listed within the Company.
 (4) Defined as personal visit or telephone call as a result of either routine interface, rate cases, or audits.

Gulf Power Company
EASTERN DIVISION
 Organizational Structure
 March 1, 1985



**DIRECTORY OF PERSONNEL WHO CONTACT (4)
THE FLORIDA PUBLIC SERVICE COMMISSION
ON BEHALF OF THE GULF POWER COMPANY**

NAME OF COMPANY REPRESENTATIVE (1)(2)	TITLE OR POSITION	ORGANIZATIONAL UNIT (3) TITLE (Dept./Div./Etc.)	NAME OF IMMEDIATE SUPERVISOR	STATE USUAL PURPOSE FOR CONTACT WITH THE FPSC	NAME OF PERSON OR DEPT. MOST OFTEN CONTACTED
Gary M. Sammons	Manager of Division Accounting and Administration	Eastern Division	M. R. Dunn	Response to customer inquiry.	Consumer Affairs Staff Personnel
Ronald F. Grissom	Division Commercial Office Manager	Eastern Division	G. M. Sammons	Response to customer inquiry.	Consumer Affairs Staff Personnel
William C. Weintritt	Manager of Division Operations	Eastern Division	M. R. Dunn	Response to customer inquiry.	Consumer Affairs Staff Personnel
Ken C. Sims	Supervisor of Division Engineering	Eastern Division	W. C. Weintritt	Response to customer inquiry.	Consumer Affairs Staff Personnel
Charles C. Bryant	Manager of Division Marketing and Load Management	Eastern Division	M. R. Dunn	Response to customer inquiry.	Consumer Affairs Staff Personnel
Claude N. Warren	Supervisor of Residential Load Management	Eastern Division	C. C. Bryant	Response to customer inquiry.	Consumer Affairs Staff Personnel
John F. Dougherty, III	North District Manager	Eastern Division	M. R. Dunn	Response to customer inquiry.	Consumer Affairs Staff Personnel

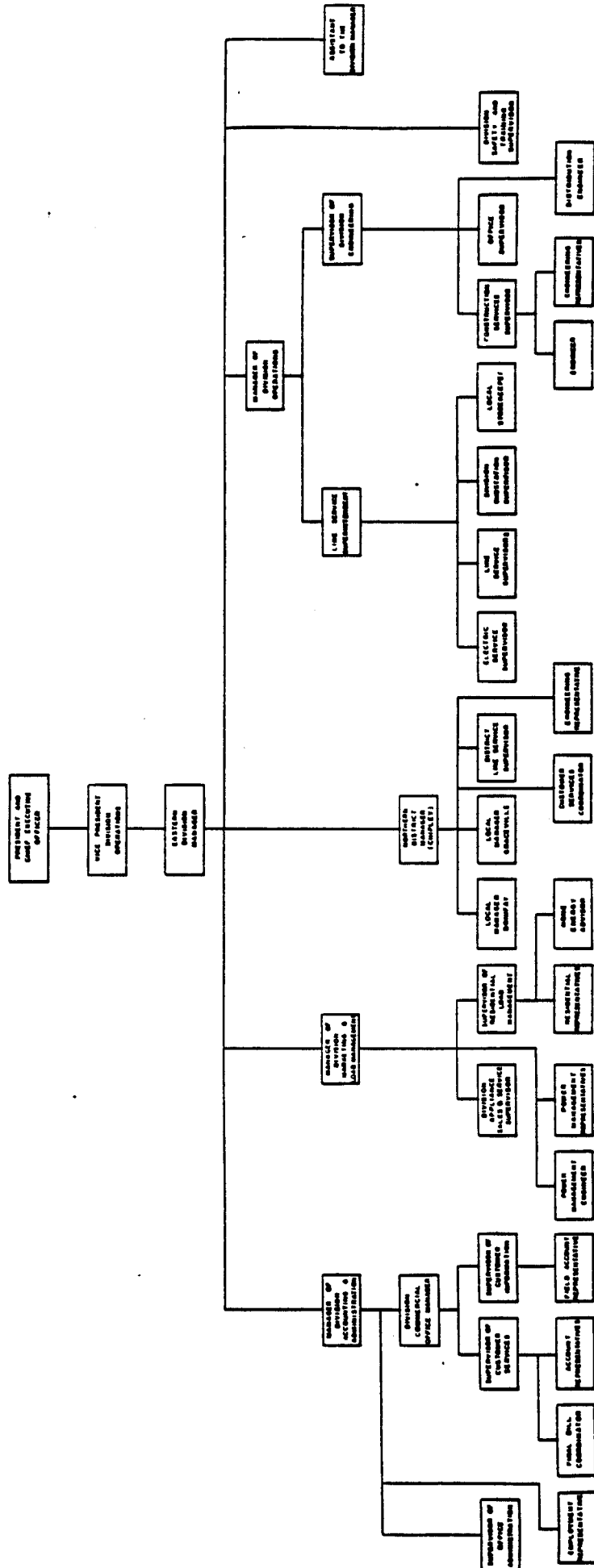
(1) Also list appropriate legal counsels, and others who may not be on the general payroll.

(2) Please provide individual telephone numbers, if the person cannot be reached thru the Company's operator.

(3) Please provide appropriate organization charts for all persons listed within the Company.

(4) Defined as personal visit or telephone call as a result of either routine interface, rate cases, or audits.

Gulf Power Company
EASTERN DIVISION
Organizational Structure
March 1, 1985



**DIRECTORY OF PERSONNEL WHO CONTACT (4)
THE FLORIDA PUBLIC SERVICE COMMISSION
ON BEHALF OF THE GULF POWER COMPANY**

NAME OF COMPANY REPRESENTATIVE (1)(2)	TITLE OR POSITION	ORGANIZATIONAL UNIT (3) TITLE (Dept./Div./Etc.)	NAME OF IMMEDIATE SUPERVISOR	STATE USUAL PURPOSE FOR CONTACT WITH THE FPSC	NAME OF PERSON OR DEPT. MOST OFTEN CONTACTED
E. V. Lee	Controller	Accounting Department	A. E. Scarbrough	Audits, Financial Data	Auditing & Financial Analysis Dept. Electric & Gas Dept. (Accounting Section)
W. A. Pugh	Mgr. Plant & Materials Acctg.	Accounting Department	E. V. Lee	Fuel Audits, Depreciation Studies & Rates	Auditing & Financial Analysis Dept. (Fuel Auditors, Depreciation Engineers)
J. C. Engel, Jr.	Mgr. Gen. Acctg.	Accounting Department	E. V. Lee	Request for Information	Auditing & Financial Analysis Dept. (Fuel Auditors) Audit Department
G. A. Mallini, Jr.	Mgr. of Customer Acctg.	Accounting Department	E. V. Lee	Matters Relating to Customer Accounting and Service	Consumer Affairs Auditing & Financial Analysis Dept. (Field Auditors)
H. K. Bray	Supervisor Customer Acctg. Adm.	Accounting Department	G. A. Mallini, Jr.	Matters Relating to Customer Accounting and Service	Auditing & Financial Analysis Dept. (Field Auditors)
J. L. Stephens	Sup. of Tax and Contract Accounting	Accounting Department	J. C. Engel, Jr.	Request for Information	Auditing & Financial Analysis Dept. (Tax Section) Audit Department (Field Auditors)
D. J. Jensen	Sup. of Acctg. Services	Accounting Department	J. E. Engel, Jr.	Audits	Auditing & Financial Analysis Dept. (Field Auditors) Audit Department

(1) Also list appropriate legal counsel, and others who may not be on the general payroll.

(2) Please provide individual telephone numbers, if the person cannot be reached thru the Company's operator.

(3) Please provide appropriate organization charts for all persons listed within the Company.

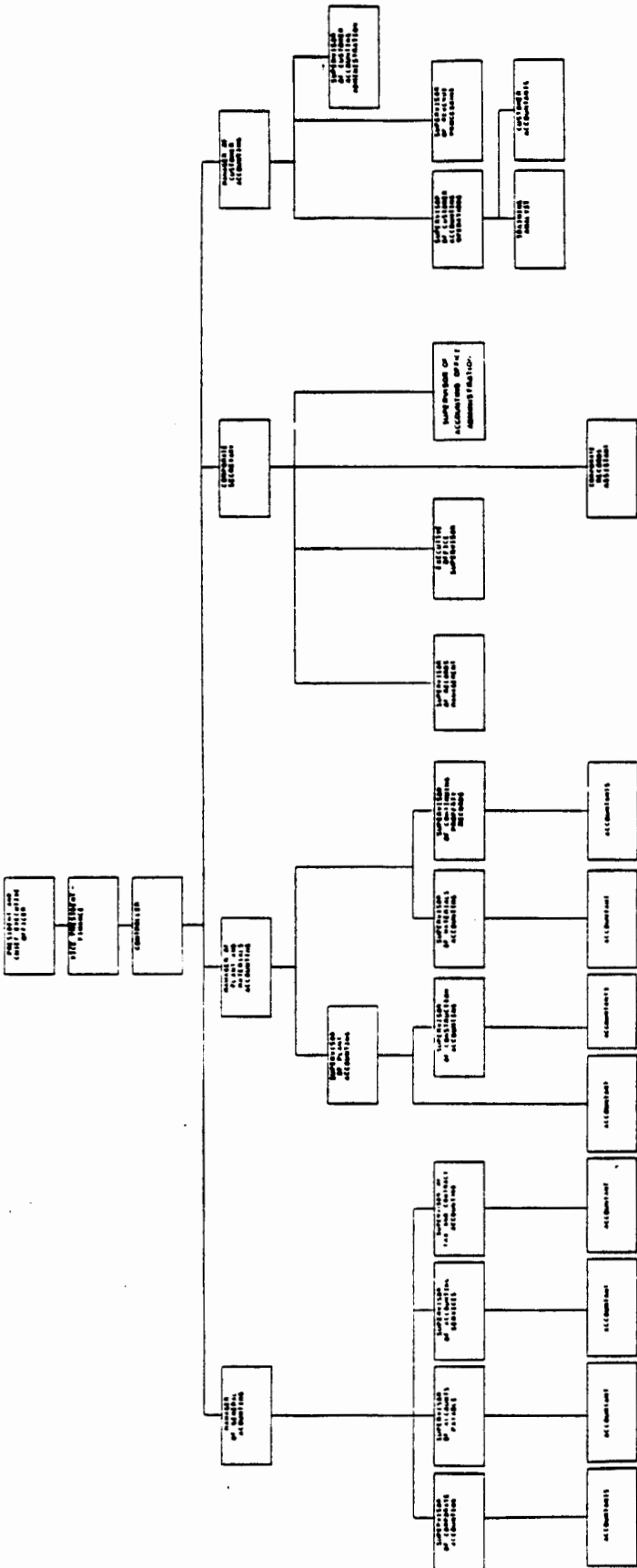
(4) Defined as personal visit or telephone call as a result of either routine interface, rate cases, or audits.

**DIRECTORY OF PERSONNEL WHO CONTACT (4)
THE FLORIDA PUBLIC SERVICE COMMISSION
ON BEHALF OF THE GULF POWER COMPANY**

NAME OF COMPANY REPRESENTATIVE (1)(2)	TITLE OR POSITION	ORGANIZATIONAL UNIT (3) TITLE (Dept./Div./Etc.)	NAME OF IMMEDIATE SUPERVISOR	STATE USUAL PURPOSE FOR CONTACT WITH THE FPSC	NAME OF PERSON OR DEPT. MOST OFTEN CONTACTED
D. T. Chambless	Spec. Staff Assistant	Accounting Department	D. J. Jensen	Audits E.C.C.R.	Auditing & Financial Analysis Dept. (Field Auditors)

- (1) Also list appropriate legal counsels, and others who may not be on the general payroll.
 (2) Please provide individual telephone numbers, if the person cannot be reached thru the Company's operator.
 (3) Please provide appropriate organization charts for all persons listed within the Company.
 (4) Defined as personal visit or telephone call as a result of either routine interface, rate cases, or audits.

Gulf Power Company
ACCOUNTING
Organizational Structure
February 1, 1985

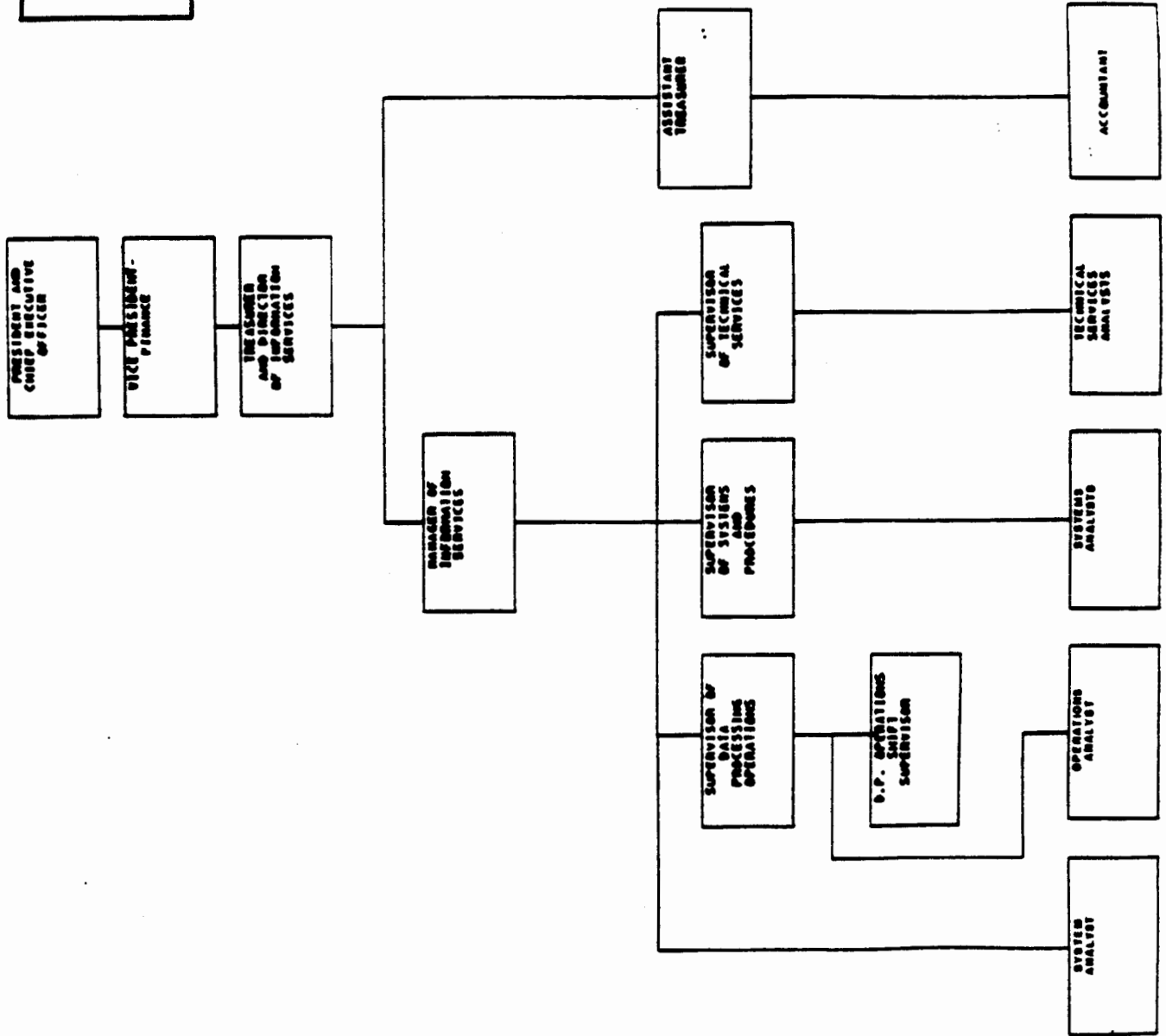


DIRECTORY OF PERSONNEL WHO CONTACT (4)
 THE FLORIDA PUBLIC SERVICE COMMISSION
 ON BEHALF OF THE GULF POWER COMPANY

NAME OF COMPANY REPRESENTATIVE (1)(2)	TITLE OR POSITION	ORGANIZATIONAL UNIT (3) TITLE (Dept./Div./Etc.)	NAME OF IMMEDIATE SUPERVISOR	STATE USUAL PURPOSE FOR CONTACT WITH THE FPSC	NAME OF PERSON OR DEPT. MOST OFTEN CONTACTED
W. E. Tate	Treasurer & Dir. of Information Services	Treasury and Information Services	A. E. Scarbrough	Cost of capital questions Financing applications Filings, orders, etc.	Auditing & Financial Analysis Dept. (Finance Section) Steven C. Tribble
R. E. Fowler	Asst. Treasurer	Treasury and Information Services	W. E. Tate	Financing applications	Auditing & Financial Analysis Dept. (Finance Section) Steven C. Tribble
B. B. Sprinkle	Corp. Sec. & Mgr. of Corp. Records	Accounting/Corporate	E. V. Lee	Filings, orders, etc. -obtaining copies, checking on schedules	Steven C. Tribble
J. L. Whipple	Senior Secretary	Accounting/Corporate	L. G. Malone	Customer Complaints	Consumer Affairs

- (1) Also list appropriate legal counsels, and others who may not be on the general payroll.
 (2) Please provide individual telephone numbers, if the person cannot be reached thru the Company's operator.
 (3) Please provide appropriate organization charts for all persons listed within the Company.
 (4) Defined as personal visit or telephone call as a result of either routine interface, rate cases, or audits.

Gulf Power Company
**TREASURY AND
 INFORMATION SERVICES**
 Organizational Structure
 February 1, 1985

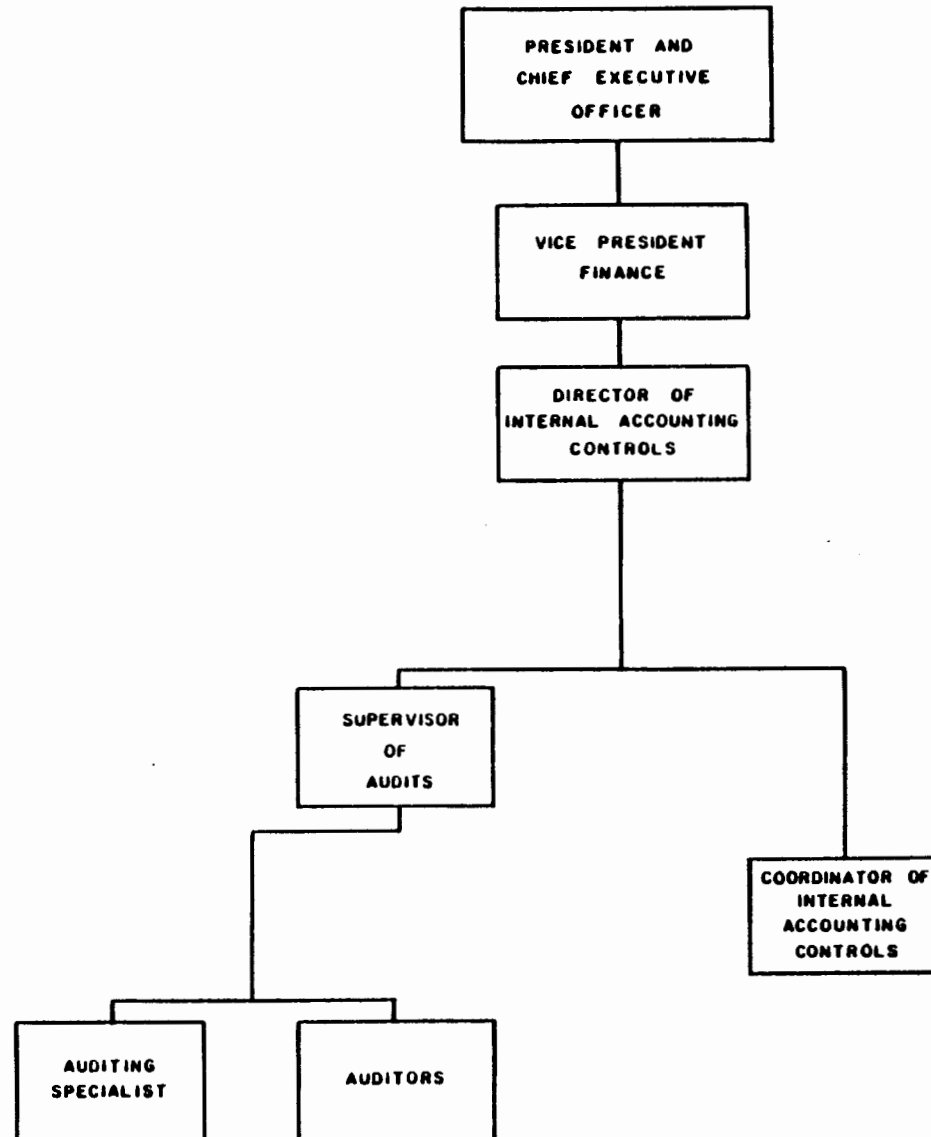


**DIRECTORY OF PERSONNEL WHO CONTACT (4)
THE FLORIDA PUBLIC SERVICE COMMISSION
ON BEHALF OF THE GULF POWER COMPANY**

NAME OF COMPANY REPRESENTATIVE (1)(2)	TITLE OR POSITION	ORGANIZATIONAL UNIT (3) TITLE (Dept./Div./Etc.)	NAME OF IMMEDIATE SUPERVISOR	STATE USUAL PURPOSE FOR CONTACT WITH THE FPSC	NAME OF PERSON OR DEPT. MOST OFTEN CONTACTED
George A. Fell	Director	Internal Accounting Controls (includes Internal Auditing)	Arlan E. Scar- brough	Primarily related to various type audits performed by FPSC	FPSC Auditing Department Auditing & Financial Analysis Dept. (Audit Department)

- (1) Also list appropriate legal counsels, and others who may not be on the general payroll.
 (2) Please provide individual telephone numbers, if the person cannot be reached thru the Company's operator.
 (3) Please provide appropriate organization charts for all persons listed within the Company...
 (4) Defined as personal visit or telephone call as a result of either routine interface, rate cases, or audits.

Gulf Power Company
INTERNAL ACCOUNTING CONTROLS
Organizational Structure
March 1, 1984

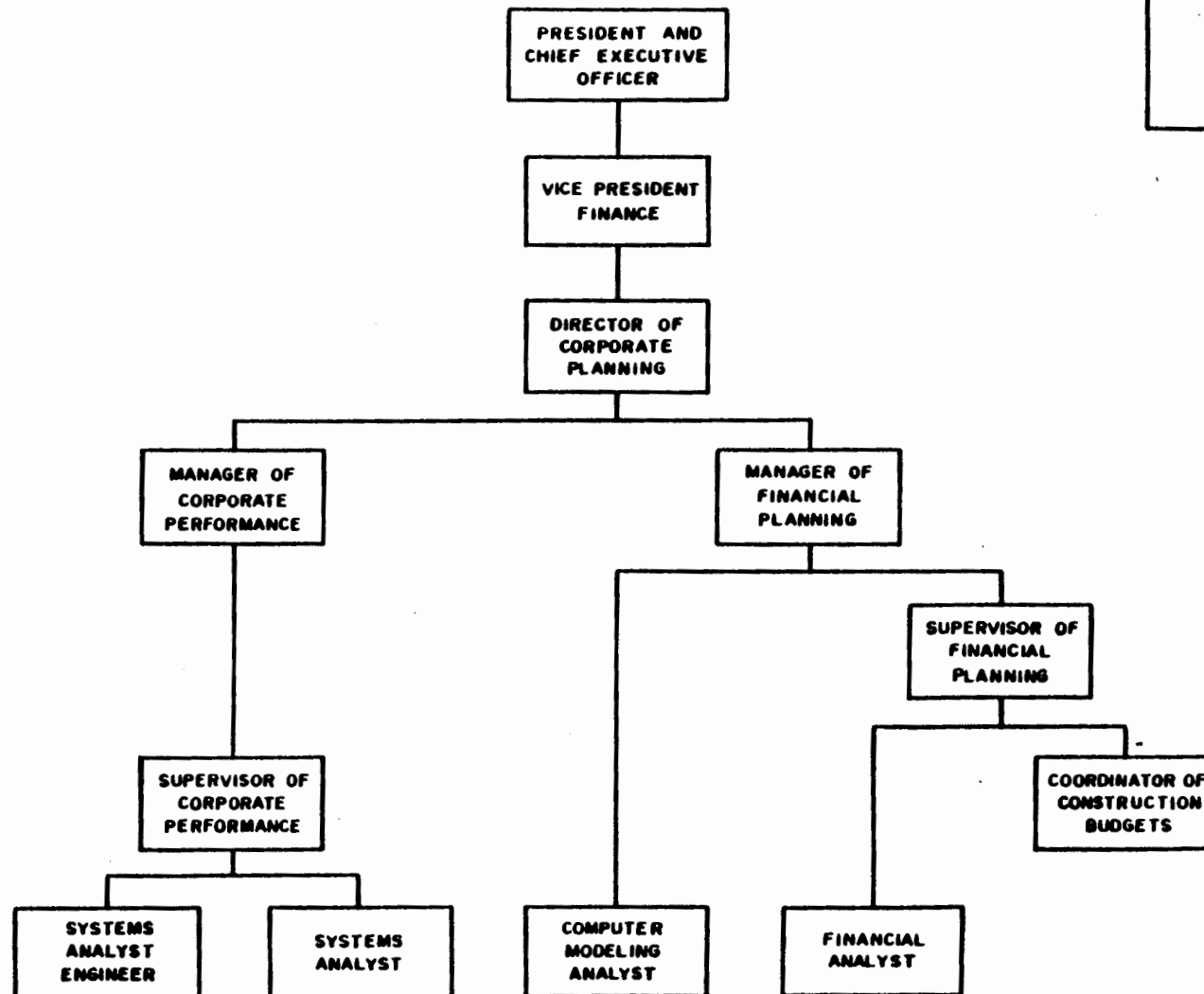


**DIRECTORY OF PERSONNEL WHO CONTACT (4)
THE FLORIDA PUBLIC SERVICE COMMISSION
ON BEHALF OF THE GULF POWER COMPANY**

NAME OF COMPANY REPRESENTATIVE (1)(2)	TITLE OR POSITION	ORGANIZATIONAL UNIT (3) TITLE (Dept./Div./Etc.)	NAME OF IMMEDIATE SUPERVISOR	STATE USUAL PURPOSE FOR CONTACT WITH THE FPSC	NAME OF PERSON OR DEPT. MOST OFTEN CONTACTED
Don Gilbert	Director Corporate Planning	Corporate Planning	A. E. Scarbrough	Management Audits; rate case test year audits; ratemaking, accounting & financial matters; conservation planning and fore- casting.	Electric & Gas Dept. (Director)
Ronnie R. Labrato	Mgr. of Financial Planning	Corporate Planning	Don Gilbert	Ratemaking, account- ing & financial matters.	B. Talbott Auditing & Financial Analysis Dept. (Audit Section) (Tax Sect
Richard J. McMillan	Supervisor of Financial Planning	Corporate Planning	Ronnie Labrato	Ratemaking, account- ing & financial matters.	Electric & Gas Dept. (Accounting)
Dena Faessel	Staff Financial Analyst	Corporate Planning	Richard McMillan	Ratemaking, account- ing & financial matters.	Auditing & Financial Analysis Dept. (Audit Section)
Victor Smith	Mgr. of Corporate Performance	Corporate Planning	Don Gilbert	Management Audits	Auditing & Financial Analysis Dept. (Mgmt. Studies Section)
Margaret D. Peterson	Supv. of Corporate Performance	Corporate Planning	Victor Smith	Test Year O&M Projections.	Auditing & Financial Analysis Dept. (Audit Section) Electric & Gas Dept. (Accounting Section)

- (1) Also list appropriate legal counsels, and others who may not be on the general payroll.
(2) Please provide individual telephone numbers, if the person cannot be reached thru the Company's operator.
(3) Please provide appropriate organization charts for all persons listed within the Company.
(4) Defined as personal visit or telephone call as a result of either routine interface, rate cases, or audits.

Gulf Power Company
CORPORATE PLANNING
Organizational Structure
March 1, 1984



**DIRECTORY OF PERSONNEL WHO CONTACT (4)
THE FLORIDA PUBLIC SERVICE COMMISSION
ON BEHALF OF THE GULF POWER COMPANY**

NAME OF COMPANY REPRESENTATIVE (1)(2)	TITLE OR POSITION	ORGANIZATIONAL UNIT (3) TITLE (Dept./Div./Etc.)	NAME OF IMMEDIATE SUPERVISOR	STATE USUAL PURPOSE FOR CONTACT WITH THE FPSC	NAME OF PERSON OR DEPT. MOST OFTEN CONTACTED
Jack L. Haskins	Director of Rates and Regulatory Matters and Assistant Secretary	Rates & Regulatory Matters	A. E. Scarbrough	Filings, workshops and/or hearing information, discussion of Commission proposals	All Commissioners and their assistants. D. Swafford S. Tribble Legal Department (Director) Electric & Gas Dept. (Rates), (Accounting) Auditing & Financial Analysis Dept. (Audit Staff)
David Ranney	Supervisor of Rate Services	Rates & Regulatory Matters	J. L. Haskins	Filings, routine rate related reports, rate design	S. Tribble Electric & Gas Dept. (Rates), (Accounting)
Jim Thompson	Staff Rate Analyst	Rates & Regulatory Matters	D. Ranney	Rate design discussions, routine rate related information	Electric & Gas Dept. (Rates)
H. Homer Bell, III	Associate Engineer	Rates & Regulatory Matters	D. Ranney	Outdoor service and lighting information, cogeneration	Electric and Gas Dept. (Rates)
Mark Jarrett	Rate Accountant	Rates & Regulatory Matters	D. Ranney	Rate case and other filings, fuel and ECCR	S. Tribble Electric & Gas Dept. (Rates), (Fuel Procurement and Power Plant Efficiency)

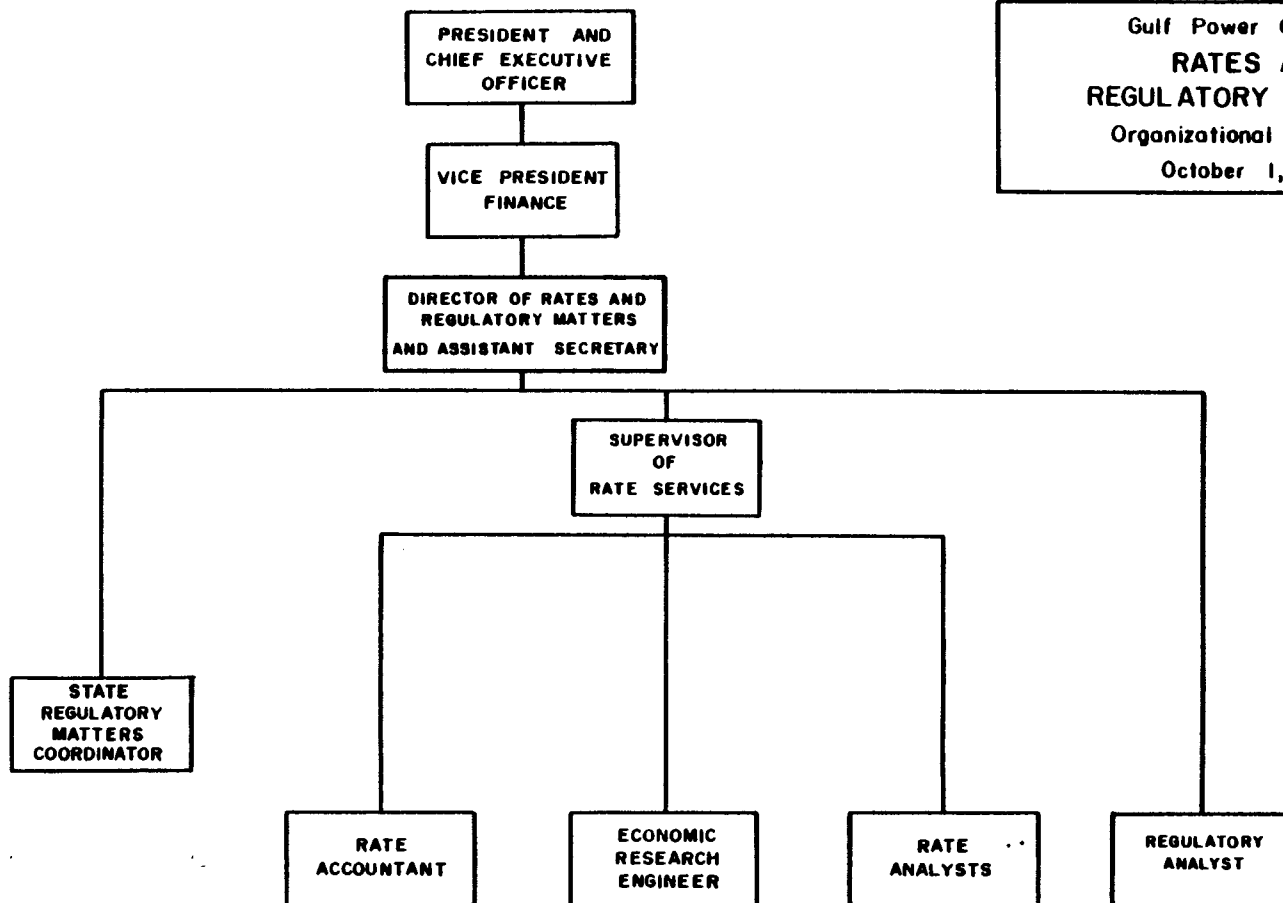
- (1) Also list appropriate legal counsels, and others who may not be on the general payroll.
 (2) Please provide individual telephone numbers, if the person cannot be reached thru the Company's operator.
 (3) Please provide appropriate organization charts for all persons listed within the Company.
 (4) Defined as personal visit or telephone call as a result of either routine interface, rate cases, or audits.

**DIRECTORY OF PERSONNEL WHO CONTACT (4)
THE FLORIDA PUBLIC SERVICE COMMISSION
ON BEHALF OF THE GULF POWER COMPANY**

NAME OF COMPANY REPRESENTATIVE (1)(2)	TITLE OR POSITION	ORGANIZATIONAL UNIT (3) TITLE (Dept./Div./Etc.)	NAME OF IMMEDIATE SUPERVISOR	STATE USUAL PURPOSE FOR CONTACT WITH THE FPSC	NAME OF PERSON OR DEPT. MOST OFTEN CONTACTED
Ann Brock	Rate Assistant	Rates & Regulatory Matters	D. Ranney	Filings, Commission documents information	Clerk's Office Consumer Affairs
Jack Connell	State Regulatory Matters Coordinator	Rates & Regulatory Matters (Tallahassee)	J. L. Haskins	Liaison	Commissioners - Assistants & Staff

- (1) Also list appropriate legal counsels, and others who may not be on the general payroll.
 (2) Please provide individual telephone numbers, if the person cannot be reached thru the Company's operator.
 (3) Please provide appropriate organization charts for all persons listed within the Company.
 (4) Defined as personal visit or telephone call as a result of either routine interface, rate cases, or audits.

Gulf Power Company
**RATES AND
REGULATORY MATTERS**
Organizational Structure
October 1, 1985



APPROVALS

Jack L. Haskins

DIRECTOR OF RATES AND REGULATORY MATTERS
AND ASSISTANT SECRETARY
John L. Haskins

VICE PRESIDENT - FINANCE
J. F. Haskins

SENIOR VICE PRESIDENT

**DIRECTORY OF PERSONNEL WHO CONTACT (4)
THE FLORIDA PUBLIC SERVICE COMMISSION
ON BEHALF OF THE GULF POWER COMPANY**

NAME OF COMPANY REPRESENTATIVE (1)(2)	TITLE OR POSITION	ORGANIZATIONAL UNIT (3) TITLE (Dept./Div./Etc.)	NAME OF IMMEDIATE SUPERVISOR	STATE USUAL PURPOSE FOR CONTACT WITH THE FPSC	NAME OF PERSON OR DEPT. MOST OFTEN CONTACTED
G. Edison Holland	Attorney	Beggs & Lane	N/A	Legal	Legal Department/ General Counsel's Office
Ralph A. Peterson	Attorney	Same	Same	Same	Same
J. Nixon Daniel	Attorney	Same	Same	Same	Same
(904) 432-2451					

- (1) Also list appropriate legal counsels, and others who may not be on the general payroll.
 (2) Please provide individual telephone numbers, if the person cannot be reached thru the Company's operator.
 (3) Please provide appropriate organization charts for all persons listed within the Company.
 (4) Defined as personal visit or telephone call as a result of either routine interface, rate cases, or audits.

ARTHUR ANDERSEN & Co.

133 PEACHTREE STREET, N.E.
ATLANTA, GEORGIA 30303
(404) 658-1776

To Gulf Power Company:

In connection with our examination of the financial statements of Gulf Power Company (a Maine corporation) for the year ended December 31, 1985, on which we have reported separately under date of February 7, 1986, we also examined the schedules on Pages 110 through 122 of Form 1 for that year. Our examination was made in accordance with generally accepted auditing standards and, accordingly, included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances. However, we did not make a detailed examination such as would be required to determine that each transaction has been recorded in accordance with the Uniform System of Accounts and published accounting releases.

In our opinion, the schedules referred to in the preceding paragraph conform in all material respects with the accounting requirements of the Federal Energy Regulatory Commission as set forth in its applicable Uniform System of Accounts and published accounting releases.

Arthur Andersen & Co.

February 7, 1986

**INSTRUCTIONS FOR FILING THE
FERC FORM NO. 1**

GENERAL INFORMATION

I. Purpose

This form is a regulatory support requirement (18 CFR 141.1). It is designed to collect financial and operational information from natural gas companies subject to the jurisdiction of the Federal Energy Regulatory Commission. This report is also secondarily considered to be a non-confidential public use form supporting a statistical publication (Statistics of Privately Owned Electric in the United States), published by the Energy Information Administration.

II. Who Must Submit

Each Major public utility, licensee, or other, as classified in the Commission's Uniform System of Account Prescribed for Public Utilities and Licensees Subject To the Provisions of The Federal Power Act (18 CFR 101) must submit this form.

Note: Major means having, in each of the three previous calendar years, sales or transmission service that exceeds one of the following:

- (1) One million megawatt hours of total annual sales,
- (2) 100 megawatt hours of annual sales for resale,
- (3) 500 megawatt hours of annual gross interchange out,
- (4) 500 megawatt hours of wheeling for others (deliveries plus losses).

III. What and Where to Submit

- (a) Submit an original and four (6) copies of this form to:

U.S. Department of Energy
Energy Information Administration EI 541
Mail Station: BG-094
Forrestal Building
Washington, D.C.

Retain one copy of this report for your files.

- (b) Submit immediately upon publication, four (4) copies of the latest annual report to stockholders and any *annual* financial or statistical report regularly prepared and distributed to bondholders, security analyst, or industry association. (Do not include monthly and quarterly reports. If reports to stockholders are not prepared, enter "NA" in column (d) on Page 4, List of Schedules.) Mail these reports to:

Chief Accountant
Federal Energy Regulatory Commission
825 N. Capitol St., N.E.
Room 601-RB
Washington, D.C. 20426

- (c) For the CPA certification, submit with the original submission, or within 30 days after the filing date for this form, a letter or report:

- (i) Attesting to the conformity, in all material aspects, of the below listed (schedules and) pages with the Commission's applicable Uniform Systems of Accounts (including applicable notes relating thereto and the chief accountant's published accounting releases), and
- (ii) Signed by independent certified public accountants or an independent licensed public accountant, certified or licensed by a regulatory authority of a State or other political subdivision of the U.S. (See 18 CFR 41.10-41.12 for specific qualifications.)

<u>Schedules</u>	<u>Reference Pages</u>
Comparative Balance Sheet	110-113
Statement of Income	114-117
Statement of Retained Earnings	118-119
Statement of Changes in Financial Position	120-121
Notes to Financial Statements	122-123

When accompanying this form, insert the letter or report immediately following the cover sheet.

GENERAL INFORMATION (Continued)

III. What and Where to Submit (Continued) (c) (Continued)

Use the following form for the letter or report unless unusual circumstances or conditions, explained in the letter or report, demand that it be varied. Insert parenthetical phrases only when exceptions are reported.

In connection with our regular examination of the financial statement of _____ we have also reviewed schedules _____ of form 1 for the year filed with the Federal Energy Regulatory Commission, for conformity in all material respects with the requirements of the Federal Energy Regulatory Commission as set forth in its applicable Uniform System of Accounts and published accounting releases. Our review for this purpose included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances.

Based on our review, in our opinion the accompanying schedules identified in the preceding paragraph (except as noted below) conform in all material respects with the accounting requirements of the Federal Energy Regulatory Commission as set forth in its applicable Uniform System of Accounts and published accounting releases.

State in the letter or report, which, if any, of the pages above do not conform to the Commission's requirements. Describe the discrepancies that exist.

- (d) Federal, State and Local Governments and other authorized users may obtain additional blank copies to meet their requirements free of charge from:

U.S. Department of Energy
National Energy Information Center
Energy Information Administration
Washington, D.C. 20585
(202) 252-8800

IV. When to Submit:

Submit this report form on or before April 30th of the year following the year covered by this report.

GENERAL INSTRUCTIONS

- I. Prepare this report in conformity with the Uniform System of Accounts (18 CFR 101) (U.S. of A.). Interpret all accounting words and phrases in accordance with the U.S. of A.
- II. Enter in whole numbers (dollars or MWH) only, except where otherwise noted. (Enter cents for averages and figures per unit where cents are important. The truncating of cents is allowed except on the four basic financial statements where rounding is required.) The amounts shown on all supporting pages must agree with the amounts entered on the statements that they support. When applying thresholds to determine significance for reporting purposes, use for balance sheet accounts the balances at the end of the current reporting year, and use for statement of income accounts the current years amounts.
- III. Complete each question fully and accurately, even if it has been answered in a previous annual report. Enter the word "None" where it truly and completely states the fact.
- IV. For any page(s) that is not applicable to the respondent, either
 - (a) Enter the words "Not Applicable" on the particular page(s), or
 - (b) Omit the page(s) and enter "NA," "NONE," or "Not Applicable" in column (d) on the List of Schedules, pages 2, 3, and 4.
- V. Complete this report by means which result in a permanent record. Complete the original copy in permanent black ink or typewriter print, if practical. The copies, however, may be carbon copies or other similar means of reproduction provided the impressions are clear and readable.

GENERAL INSTRUCTIONS (Continued)

- VI. Enter the month, day, and year for all dates. Use customary abbreviations. The "Date of Report" at the top of each page is applicable only to resubmissions (see VIII. below).
- VII. Indicate negative amounts (such as decreases) by enclosing the figures in parentheses. ().
- VIII. When making revisions, resubmit only those pages that have been changed from the original submission. Submit the same number of copies as required for filing the form. Include with the resubmission the Identification and Attestation page, page 1. Mail dated resubmissions to:
- Chief Accountant
Federal Energy Regulatory Commission
825 North Capitol Street, N.E.
Room 601-RB
Washington, D.C. 20426
- IX. Provide a supplemental statement further explaining accounts or pages as necessary. Attach the supplemental statement (8½ by 11 inch size) to the page being supplemented. Provide the appropriate identification information, including the title(s) of the page and the page number supplemented.
- X. Do not make references to reports of previous years or to other reports in lieu of required entries, except as specifically authorized.
- XI. Wherever (schedule) pages refer to figures from a previous year, the figures reported must be based upon those shown by the annual report of the previous year, or an appropriate explanation given as to why the different figures were used.
- XII. Respondents may submit computer printed schedules (reduced to 8½ by 11) instead of the preprinted schedules if they are in substantially the same format.

DEFINITIONS

- I. Commission Authorization (Comm. Auth.) — The authorization of the Federal Energy Regulatory Commission, or any other Commission. Name the commission whose authorization was obtained and give date of the authorization.
- II. Respondent — The person, corporation, licensee, agency, authority, or other legal entity or instrumentality in whose behalf the report is made.

EXCERPTS FROM THE LAW

Federal Power Act, 16 U.S.C. 791a-825r)

"Sec. 3. The words defined in this section shall have the following meanings for purposes of this Act, to wit:

...(3) 'corporation' means any corporation, joint-stock company, partnership, association, business trust, organized group of persons, whether incorporated or not, or a receiver or receivers, trustee or trustees of any of the foregoing. It shall not include 'municipalities' as hereinafter defined;

(4) 'person' means an individual or a corporation;

(5) 'licensee' means any person, State, or municipality licensed under the provisions of section 4 of this Act, and any assignee or successor in interest thereof;

(7) 'municipality' means a city, county, irrigation district, drainage district, or other political subdivision or agency of a State competent under the laws thereof to carry on the business of developing, transmitting, utilizing, or distributing power;...."

(11) 'project' means a complete unit of improvement or development, consisting of a power house, all water conduits, all dams and appurtenant works and structures (including navigation structures) which are a part of said unit, and all storage, diverting, a forebay reservoirs directly connected therewith, the primary line or lines transmitting power therefrom to the point of junction with the distribution system or with the interconnected primary transmission system, all miscellaneous structures used and useful in connection with said unit as any part thereof, and all water rights, rights-of-way, ditches, dams, reservoirs, lands, or interest in lands the use and occupancy of which are necessary or appropriate in the maintenance and operation of such unit;

EXCERPTS FROM THE LAW (Continued)

"Sec. 4. The Commission is hereby authorized and empowered—

(a) To make investigations and to collect and record data concerning the utilization of the water resources of any region to be developed, the water-power industry and its relation to other industries and to interstate or foreign commerce, and concerning the location, capacity, development costs, and relation to markets of power sites,...to the extent the Commission may deem necessary or useful for the purposes of this Act."


"Sec. 304. (a) Every licensee and every public utility shall file with the Commission such annual and other periodic or special reports as the Commission may by rules and regulations or order prescribe as necessary or appropriate to assist the Commission in the proper administration of this Act. The Commission may prescribe the manner and form in which such reports shall be made, and require from such persons specific answers to all questions upon which the Commission may need information. The commission may require that such reports shall include, among other things, full information as to assets and liabilities, capitalization, net investment, and reduction thereof, gross receipts, interest due and paid, depreciation, and other reserves, cost of project and other facilities, cost of maintenance and operation of the project and other facilities, cost of renewals and replacement of the project works and other facilities, depreciation, generation, transmission, distribution, delivery, use, and sale of electric energy. The Commission may require any such person to make adequate provision for currently determining such costs and other facts. Such reports shall be made under oath unless the Commission otherwise specifies."

"Sec. 309. The Commission shall have power to perform any and all acts, and to prescribe, issue, make, amend, and rescind such orders, rules and regulations as it may find necessary or appropriate to carry out the provisions of this Act. Among other things, such rules and regulations may define accounting, technical, and trade terms used in this Act; and may prescribe the form or forms of all statements, declarations, applications, and reports to be filed with the Commission, the information which they shall contain, and the time within which they shall be filed...."

GENERAL PENALTIES

"Sec. 315. (a) Any licensee or public utility which willfully fails, within the time prescribed by the Commission, to comply with any order of the Commission, to file any report required under this Act or any rule or regulation of the Commission thereunder, to submit any information or document required by the Commission in the course of an investigation conducted under this Act,...shall forfeit to the United States an amount not exceeding \$1,000 to be fixed by the Commission after notice and opportunity for hearing...."

**FERC FORM NO 1:
ANNUAL REPORT OF MAJOR ELECTRIC UTILITIES, LICENSEES AND OTHERS**

IDENTIFICATION		
01 Exact Legal Name of Respondent Gulf Power Company	02 Year of Report Dec. 31, 19 <u>85</u>	
03 Previous Name and Date of Change (If name changed during year) No Change		
04 Address of Principal Business Office at End of year (Street, City, State, Zip Code) 75 North Pace Boulevard, Pensacola, Florida 32520		
05 Name of Contact Person Earl V. Lee	06 Title of Contact Person Controller	
07 Address of Contact Person (Street, City, State, Zip Code) 75 North Pace Boulevard, Pensacola, Florida 32520		
08 Telephone of Contact Person, Including Area Code 904-434-8384	09 This Report is (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	10 Date of Report (Mo, Da, Yr)
ATTESTATION		
<p>The undersigned officer certifies that he/she has examined the accompanying report; that to the best of his/her knowledge, information, and belief, all statements of fact contained in the accompanying report are true and the accompanying report is a correct statement of the business and affairs of the above named respondent in respect to each and every matter set forth therein during the period from and including January 1 to and including December 31 of the year of the report.</p>		
01 Name Earl V. Lee	03 Signature 	04 Date Signed (Mo, Da, Yr) 4/18/86
02 Title Controller		
<p>Title 18, U.S.C. 1001, makes it a crime for any person knowingly and willingly to make to any Agency or Department of the United States any false, fictitious or fraudulent statements as to any matter within its jurisdiction.</p>		

Name of Respondent Gulf Power Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 1985
LIST OF SCHEDULES (Electric Utility)			
Enter in column (d) the terms "none," "not applicable," or "NA," as appropriate, where no information or amounts have been reported for certain pages. Omit pages where the responses are "none," "not applicable," or "NA."			
Title of Schedule (a)	Reference Page No. (b)	Date Revised (c)	Remarks (d)
GENERAL CORPORATE INFORMATION AND FINANCIAL STATEMENTS			
General Information	101		
Control Over Respondent	102		
Corporations Controlled by Respondent	103		None
Officers	104		
Directors	105		
Security Holders and Voting Powers	106-107	Ed 12-85	P. 107 None
Important Changes During the Year	108-109		P. 109 None
Comparative Balance Sheet	110-113	12-84	
Statement of Income for the Year	114-117	12-84	P. 116 None
Statement of Retained Earnings for the Year	118-119		
Statement of Changes in Financial Position	120-121		
Notes to Financial Statements	122-123		P. 123 None
BALANCE SHEET SUPPORTING SCHEDULES (Assets and Other Debits)			
Summary of Utility Plant and Accumulated Provisions for Depreciation, Amortization, and Depletion	200 201x	Ed 12-85	
Nuclear Fuel Materials	202	Ed 12-85	None, P. 203-
Electric Plant in Service	204-207	Ed 12-85	None
Electric Plant Leased to Others	213	Ed 12-85	None
Electric Plant Held for Future Use	214	Ed 12-85	
Construction Work in Progress—Electric	216	Ed 12-85	
Construction Overheads—Electric	217	Ed 12-85	
General Description of Construction Overhead Procedure	218	Ed 12-85	
Accumulated Provision for Depreciation of Electric Utility Plant	219	Ed 12-85	
Nonutility Property	221	Ed 12-85	
Investments in Subsidiary Companies	224-225	Ed 12-85	None
Extraordinary Property Losses	230	Ed 12-85	None
Unrecovered Plant and Regulatory Study Costs	230	Ed 12-85	None
Material and Supplies	227	Ed 12-85	
Miscellaneous Deferred Debits	233	Ed 12-85	
Accumulated Deferred Income Taxes (Account 190)	234	Ed 12-85	
BALANCE SHEET SUPPORTING SCHEDULES (Liabilities and Other Credits)			
Capital Stock	250		
Capital Stock Subscribed, Capital Stock Liability for Conversion, Premium on Capital Stock, and Installments Received on Capital Stock	251		
Other Paid-In Capital	252		
Discount on Capital Stock	253		None
Capital Stock Expense	253		None
Long-Term Debt	256-257		P. 257 None

Name of Respondent Gulf Power Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 1985
LIST OF SCHEDULES (Electric Utility) (Continued)			
Title of Schedule (a)	Reference Page No. (b)	Date Revised (c)	Remarks (d)
BALANCE SHEET SUPPORTING SCHEDULES (Liabilities and Other Credits) (Continued)			
Taxes Accrued, Prepaid and Charged During Year	258-259		
Reconciliation of Reported Net Income with Taxable Income for Federal Income Taxes	261		
Accumulated Deferred Investment Tax Credits	264		
Other Deferred Credits	266		
Accumulated Deferred Income Taxes—Accelerated Amortization Property	268-269		
Accumulated Deferred Income Taxes—Other Property	270-271		
Accumulated Deferred Income Taxes—Other	272-273		
INCOME ACCOUNT SUPPORTING SCHEDULES			
Electric Operating Revenues	301	12-84	
Sales of Electricity by Rate Schedules	304		
Sales for Resale	310-311		
Electric Operation and Maintenance Expenses	320-323	12-84	
Number of Electric Department Employees	323		
Purchased Power	326-327		
Interchange Power	328		
Transmission of Electricity for or by Others	332		None
Miscellaneous General Expenses—Electric	333		
Depreciation and Amortization of Electric Plant	334-336		P. 336 None
Particulars Concerning Certain Income Deduction and Interest Charges Accounts	337		
COMMON SECTION			
Regulatory Commission Expenses	350-351		
Research, Development and Demonstration Activities	352-353		
Distribution of Salaries and Wages	354-355		
Common Utility Plant and Expenses	356		None
ELECTRIC PLANT STATISTICAL DATA			
Electric Energy Account	401		
Monthly Peaks and Output	401		
Steam-Electric Generating Plant Statistics (Large Plants)	402-403		
Steam-Electric Generating Plant Statistics (Large Plants) Average Annual Heat Rates and Corresponding Net Kwh Output for Most Efficient Generating Units	404	12-85	Deleted
Hydroelectric Generating Plant Statistics (Large Plants)	406-407		None
Pumped Storage Generating Plant Statistics (Large Plants)	408-409		None
Generating Plant Statistics (Small Plants)	410		None
Changes Made or Scheduled to be Made in Generating Plant Capacities	411	12-85	Deleted
Steam-Electric Generating Plants	412-413	12-85	Deleted
Hydroelectric Generating Plants	414-415	12-85	Deleted

Name of Respondent Gulf Power Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) Dec. 31, 1985	Year of Report Dec. 31, 1985
LIST OF SCHEDULES (Electric Utility) (Continued)			
Title of Schedule (a)	Reference Page No. (b)	Date Revised (c)	Remarks (d)
ELECTRIC PLANT STATISTICAL DATA (Continued)			
Pumped Storage Generating Plants	416-418	12-85	Deleted
Internal-Combustion Engine and Gas-Turbine Generating Plants	420-421	12-85	Deleted
Transmission Line Statistics	422-423		
Transmission Lines Added During Year	424		None
Substations	425		
Electric Distribution Meters and Line Transformers	427		
Environmental Protection Facilities	428		
Environmental Protection Expenses	429		
Footnote Data	450		None
Stockholders' Reports	—		

Name of Respondent GULF POWER COMPANY	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 19 ⁸⁵
GENERAL INFORMATION			
<p>1. Provide name and title of officer having custody of the general corporate books of account and address of office where the general corporate books are kept, and address of office where any other corporate books of account are kept, if different from that where the general corporate books are kept.</p> <p>Earl V. Lee 75 North Pace Boulevard, Post Office Box 1151 Pensacola, Florida 32520</p>			
<p>2. Provide the name of the State under the laws of which respondent is incorporated, and date of incorporation. If incorporated under a special law, give reference to such law. If not incorporated, state that fact and give the type of organization and the date organized.</p> <p>Maine, November 2, 1925; admitted to do business in Florida - January 15, 1926, in Mississippi - October 25, 1976, and in Georgia - November 20, 1984.</p>			
<p>3. If at any time during the year the property of respondent was held by a receiver or trustee, give (a) name of receiver or trustee, (b) date such receiver or trustee took possession, (c) the authority by which the receivership or trusteeship was created, and (d) date when possession by receiver or trustee ceased.</p> <p>None</p>			
<p>4. State the classes of utility and other services furnished by respondent during the year in each State in which the respondent operated.</p> <p>Production of electricity in Northwest Florida and Mississippi (for use in Northwest Florida), and incidental to its electric business, the sale of appliances and other Miscellaneous Services.</p>			
<p>5. Have you engaged as the principal accountant to audit your financial statements an accountant who is not the principal accountant for your previous year's certified financial statements?</p> <p>(1) <input type="checkbox"/> Yes...Enter the date when such independent accountant was initially engaged: _____ (2) <input checked="" type="checkbox"/> No</p>			

Name of Respondent GULF POWER COMPANY	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 19 ⁸⁵
CONTROL OVER RESPONDENT			
<p>1. If any corporation, business trust, or similar organization or combination of such organizations jointly held control over the respondent at end of year, state name of controlling corporation or organization, manner in which control was held, and extent of control. If control was in a holding company organization, show the chain of ownership or control to the main parent company or organization. If control was held by a trustee(s), state name of</p>		<p>trustee(s), name of beneficiary or beneficiaries for whom trust was maintained, and purpose of the trust.</p> <p>2. If the above required information is available from the SEC 10-K Report Form filing, a specific reference to the report form (i.e. year and company title) may be listed provided the fiscal years for both the 10-K report and this report are compatible.</p>	
<p>1. The Southern Company, a registered holding Company, owns all of the Common Stock of the respondent.</p> <p>2. Information is available in the respondent's Form 10-K Report to the Securities and Exchange Commission for the year 1985.</p>			

Name of Respondent GULF POWER COMPANY	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 19 <u>85</u>
--	---	--------------------------------	---

OFFICERS

1. Report below the name, title and salary for each executive officer whose salary is \$50,000 or more. An "executive officer" of a respondent includes its president, secretary, treasurer, and vice president in charge of a principal business unit, division or function (such as sales, administration or finance), and any other person who performs similar policymaking functions.

2. If a change was made during the year in the incumbent of any position, show name and total remuneration of the previous incumbent, and date the change in incumbency was made.

3. Utilities which are required to file the same data with the Securities and Exchange Commission, may substitute a copy of item 4 of Regulation S-K (identified as this page). The substituted page(s) should be the same size as this page.

Line No.	Title (a)	Name of Officer (b)	Salary for Year (c)
1			
2	President and Chief		
3	Executive Officer	Douglas L. McCrary	283,355
4			
5	Senior Vice President	Jacob F. Horton	145,752
6			
7	Vice President -		
8	Electric Operations	Earl B. Parsons, Jr.	158,599
9			
10	Vice President -		
11	Division Operations	Ben F. Kickliter	132,721
12			
13	Vice President - Finance	Arlan E. Scarbrough	135,301
14			
15			
16			
17			
18			
19			
20			
21			
22			
23			
24			
25			
26			
27			
28			
29			
30			
31			
32			
33			
34			
35			
36			
37			
38			
39			
40			
41			
42			
43			
44			

Name of Respondent GULF POWER COMPANY	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 1985
--	---	--------------------------------	-------------------------------------

DIRECTORS

1. Report below the information called for concerning each director of the respondent who held office at any time during the year. Include in column (a), abbreviated titles of the directors who are officers of the respondent.

2. Designate members of the Executive Committee by an asterisk and the Chairman of the Executive Committee by a double asterisk.

Name (and Title) of Director (a)	Principal Business Address (b)
Edward L. Addison	64 Perimeter Center East Atlanta, Georgia 30346
Jacob F. Horton Senior Vice President	75 North Pace Boulevard Pensacola, Florida 32505
W. D. Hull, Jr.	Post Office Box 2266 Panama City, Florida 32401
Douglas L. McCrary President and Chief Executive Officer	75 North Pace Boulevard Pensacola, Florida 32505
Robert F. McRae, Sr.	Post Office Box 7 Graceville, Florida 32505
Crawford Rainwater	P. O. Box 666 Pensacola, Florida 32593
C. Walter Ruckel	23 S. John Sims Parkway Valparaiso, Florida 32580
Joseph King Tannehill	16490 Chillicothe Road Chagrin Falls, Ohio 44022-4398
Vincent J. Whibbs, Sr.	3401 Navy Boulevard Pensacola, Florida 32505

Name of Respondent GULF POWER COMPANY	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 1985
---	--	---------------------------------------	--

SECURITY HOLDERS AND VOTING POWERS

1. Give the names and addresses of the 10 security holders of the respondent who, at the date of the latest closing of the stock book or compilation of list of stockholders of the respondent, prior to the end of the year, had the highest voting powers in the respondent, and state the number of votes which each would have had the right to cast on that date if a meeting were then in order. If any such holder held in trust, give in a footnote the known particulars of the trust (whether voting trust, etc.), duration of trust, and principal holders of beneficiary interests in the trust. If the stock book was not closed or a list of stockholders was not compiled within one year prior to the end of the year, or if since the previous compilation of a list of stockholders, some other class of security has become vested with voting rights, then show such 10 security holders as of the close of the year. Arrange the names of the security holders in the order of voting power, commencing with the highest. Show in column (a) the titles of officers and directors included in such list of 10 security holders.

2. If any security other than stock carries voting rights, explain in a supplemental statement the circumstances whereby

such security became vested with voting rights and give other important particulars (details) concerning the voting rights of such security. State whether voting rights are actual or contingent; if contingent, describe the contingency.

3. If any class or issue of security has any special privileges in the election of directors, trustees or managers, or in the determination of corporate action by any method, explain briefly in a footnote.

4. Furnish particulars (details) concerning any options, warrants, or rights outstanding at the end of the year for others to purchase securities of the respondent or any securities or other assets owned by the respondent, including prices, expiration dates, and other material information relating to exercise of the options, warrants, or rights. Specify the amount of such securities or assets so entitled to be purchased by any officer, director, associated company, or any of the ten largest security holders. This instruction is inapplicable to convertible securities or to any securities substantially all of which are outstanding in the hands of the general public where the options, warrants, or rights were issued on a prorata basis.

1. Give date of the latest closing of the stock book prior to end of year, and state the purpose of such closing: Books are not closed	2. State the total number of votes cast at the latest general meeting prior to the end of year for election of directors of the respondent and number of such votes cast by proxy Total: 992,717 By proxy: 992,717	3. Give the date and place of such meeting: Augusta, ME June 25, 1985
---	--	---

VOTING SECURITIES					
Line No.	Name (Title) and Address of Security Holder (a)	Number of votes as of (date):			
		Total Votes (b)	Common Stock (c)	Preferred Stock (d)	Other (e)
4	TOTAL votes of all voting securities	992,717	992,717		
5	TOTAL number of security holders	1	1		
6	TOTAL votes of security holders listed below	992,717	992,717		
7					
8	The Southern Company				
9	64 Perimeter Center East				
10	Atlanta, GA 30346				
11					
12					
13					
14					
15					
16					
17					
18					

Name of Respondent GULF POWER COMPANY	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 1985
--	---	--------------------------------	---------------------------------

<p align="center">IMPORTANT CHANGES DURING THE YEAR</p> <p>Give particulars (details) concerning the matters indicated below. Make the statements explicit and precise, and number them in accordance with the inquiries. Each inquiry should be answered. Enter "none" "not applicable," or "NA" where applicable. If information which answers an inquiry is given elsewhere in the report, make a reference to the schedule in which it appears.</p> <p>1. Changes in and important additions to franchise rights: Describe the actual consideration given therefor and state from whom the franchise rights were acquired. If acquired without the payment of consideration, state that fact.</p> <p>2. Acquisition of ownership in other companies by reorganization, merger, or consolidation with other companies: Give names of companies involved, particulars concerning the transactions, name of the Commission authorizing the transaction, and reference to Commission authorization.</p> <p>3. Purchase or sale of an operating unit or system: Give a brief description of the property, and of the transactions relating thereto, and reference to Commission authorization, if any was required. Give date journal entries called for by the Uniform System of Accounts were submitted to the Commission.</p> <p>4. Important leaseholds (other than leaseholds for natural gas lands) that have been acquired or given, assigned or surrendered: Give effective dates, lengths of terms, names of parties, rents, and other conditions. State name of Commission authorizing lease and give reference to such authorization.</p> <p>5. Important extension or reduction of transmission or distribution system: State territory added or relinquished and date operations began or ceased and give reference to Commission authorization, if any was required. State also the approximate number of customers added or lost and approximate annual revenues of each class of service. Each natural gas company must also state major new continuing sources of gas made available to it from purchases, development, purchase contract or otherwise, giving location and approximate total gas volumes available, period of contracts, and other parties to any such arrangements etc.</p> <p>6. Obligations incurred as a result of issuance of securities or assumption of liabilities or guarantees including issuance of short-term debt and commercial paper having a maturity of one year or less. Give reference to FERC or State commission authorization, as appropriate, and the amount of obligation or guarantee.</p> <p>7. Changes in articles of incorporation or amendments to charter: Explain the nature and purpose of such changes or amendments.</p> <p>8. State the estimated annual effect and nature of any important wage scale changes during the year.</p> <p>9. State briefly the status of any materially important legal proceedings pending at the end of the year, and the results of any such proceedings culminated during the year.</p> <p>10. Describe briefly any materially important transactions of the respondent not disclosed elsewhere in this report in which an officer, director, security holder reported on page 106, voting trustee, associated company or known associate of any of these persons was a party or in which any such person had a material interest.</p> <p>11. (Reserved.)</p> <p>12. If the important changes during the year relating to the respondent company appearing in the annual report to stockholders are applicable in every respect and furnish the data required by instructions 1 to 11 above, such notes may be attached to this page.</p>			
---	--	--	--

See Notes to Financial Statements included in the respondent's 1985 Annual Report to Stockholders, which notes are applicable in every respect.

Name of Respondent GULF POWER COMPANY		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 1985
COMPARATIVE BALANCE SHEET (ASSETS AND OTHER DEBITS)					
Line No.	Title of Account (a)	Ref. Page No. (b)	Balance at Beginning of Year (c)	Balance at End of Year (d)	
1	UTILITY PLANT				
2	Utility Plant (101-106, 114)	200-201	963,921,530	1,029,378,911	
3	Construction Work in Progress (107)	200-201	130,027,120	148,968,966	
4	TOTAL Utility Plant (Enter Total of lines 2 and 3)		1,093,948,650	1,178,347,877	
5	(Less) Accum. Prov. for Depr. Amort. Depl. (108, 111, 115)	200-201	287,349,326	318,308,215	
6	Net Utility Plant Enter Total of line 4 less 5)	—	806,599,324	860,039,662	
7	Nuclear Fuel (120.1-120.4, 120.6)	202-203	—	—	
8	(Less) Accum. Prov. for Amort. of Nucl. Fuel Assemblies (120.5)	202-203	—	—	
9	Net Nuclear Fuel (Enter Total of line 7 less 8)	—	—	—	
10	Net Utility Plant (Enter Total of lines 6 and 9)	—	806,599,324	860,039,662	
11	Utility Plant Adjustments (116)	122	—	—	
12	Gas Stored Underground-Noncurrent (117)	—	—	—	
13	OTHER PROPERTY AND INVESTMENTS				
14	Nonutility Property (121)	221	353,488	295,859	
15	(Less) Accum. Prov. for Depr. and Amort. (122)	—	485	—	
16	Investments in Associated Companies (123)	—	—	—	
17	Investment in Subsidiary Companies (123.1)	224-225	—	—	
18	(For Cost of Account 123.1, See Footnote Page 217, line 23)	—	—	—	
19	Other Investments (124)	—	—	55,000	
20	Special Funds (125-128)	—	41,516,101	23,465,530	
21	TOTAL Other Property and Investments (Total of lines 14 thru 20)	—	41,869,104	23,816,389	
22	CURRENT AND ACCRUED ASSETS				
23	Cash (131)	—	3,444,011	9,976,861	
24	Special Deposits (132-134)	—	6,325	927,979	
25	Working Funds (135)	—	252,084	287,920	
26	Temporary Cash Investments (136)	—	29,600,000	13,000,000	
27	Notes Receivable (141)	—	244,032	265,076	
28	Customer Accounts Receivable (142)	—	28,326,274	28,112,945	
29	Other Accounts Receivable (143)	—	2,300,786	2,445,145	
30	(Less) Accum. Prov. for Uncollectible Acct.-Credit (144)	—	491,858	461,379	
31	Notes Receivable from Associated Companies (145)	—	—	—	
32	Accounts Receivable from Assoc. Companies (146)	—	4,012,329	2,051,089	
33	Fuel Stock (151)	218	76,039,554	73,889,501	
34	Fuel Stock Expense Undistributed (152)	218	—	—	
35	Residuals (Elec) and Extracted Products (Gas) (153)	218	—	—	
36	Plant Material and Operating Supplies (154)	218	18,535,562	19,227,007	
37	Merchandise (155)	218	1,730,838	1,412,427	
38	Other Material and Supplies (156)	218	—	—	
39	Nuclear Materials Held for Sale (157)	202-203/218	—	—	
40	Stores Expenses Undistributed (163)	—	31,107	(61,978)	
41	Gas Stored Underground — Current (164.1)	—	—	—	
42	Liquefied Natural Gas Stored (164.2)	—	—	—	
43	Liquefied Natural Gas Held for Processing (164.3)	—	—	—	
44	Prepayments (165)	—	474,165	632,852	
45	Advances for Gas Explor., Devel. and Prod. (166)	—	—	—	
46	Other Advances for Gas (167)	—	—	—	
47	Interest and Dividends Receivable (171)	—	21,727	7,725	
48	Rents Receivable (172)	—	—	—	
49	Accrued Utility Revenues (173)	—	10,450,640	14,583,207	
50	Miscellaneous Current and Accrued Assets (174)	—	—	2,775,500	
51	TOTAL Current and Accrued Assets (Enter Total of lines 23 thru 50)		174,997,565	169,071,877	

Name of Respondent GULF POWER COMPANY		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 19 <u>85</u>
COMPARATIVE BALANCE SHEET (ASSETS AND OTHER DEBITS) (Continued)					
Line No.	Title of Account (a)	Ref. Page No. (b)	Balance at Beginning of Year (c)	Balance at End of Year (d)	
52	DEFERRED DEBITS				
53	Unamortized Debt Expense (181)	—	2,635,834	2,768,043	
54	Extraordinary Property Losses (182.1)	230	—	—	
55	Unrecovered Plant and Regulatory Study Costs (182.2)	230	—	—	
56	Prelim. Survey and Investigation Charges (Electric) (183)	—	3,057,428	1,211,230	
57	Prelim. Sur. and Invest. Charges (Gas) (183.1, 183.2)	—	—	—	
58	Clearing Accounts (184)	—	235,647	302,604	
59	Temporary Facilities (185)	—	—	—	
60	Miscellaneous Deferred Debits (186)	233	11,773,653	10,157,663	
61	Def. Losses from Disposition of Utility Plt. (187)	—	—	—	
62	Research, Devel. and Demonstration Expend. (188)	352-353	—	—	
63	Unamortized Loss on Reacquired Debt (189)	—	—	—	
64	Accumulated Deferred Income Taxes (190)	234	7,766,523	12,781,573	
65	Unrecovered Purchased Gas Costs (191)	—	—	—	
66	Unrecovered Incremental Gas Costs (192.1)	—	—	—	
67	Unrecovered Incremental Surcharges (192.2)	—	—	—	
68	TOTAL Deferred Debits (Enter Total of lines 53 thru 67)		25,469,085	27,221,113	
69	TOTAL Assets and other Debits (Enter Total of lines 10, 11, 12, 21, 51, and 68)		1,048,915,078	1,080,149,041	

Name of Respondent GULF POWER COMPANY		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 1985
COMPARATIVE BALANCE SHEET (LIABILITIES AND OTHER CREDITS)					
Line No.	Title of Account (a)	Ref. Page No. (b)	Balance at Beginning of Year (c)	Balance at End of Year (d)	
1	PROPRIETARY CAPITAL				
2	Common Stock Issued (201)	250	38,060,000	38,060,000	
3	Perferred Stock Issued (204)	250	74,912,600	74,162,600	
4	Capital Stock Subscribed (202, 205)	251	-	-	
5	Stock Liability for Conversion (203, 206)	251	-	-	
6	Premium on Capital Stock (207)	251	88,152	88,152	
7	Other Paid-In Capital (208-211)	252	176,460,658	182,460,658	
8	Installments Received on Capital Stock (212)	251	-	-	
9	(Less) Discount on Capital Stock (213)	253	-	-	
10	(Less) Capital Stock Expense (214)	253	-	-	
11	Retained Earnings (215, 15.1, 216)	118-119	66,381,309	81,065,506	
12	Unappropriated Undistributed Subsidiary Earnings (216.1)	118-119	-	-	
13	(Less) Reacquired Capital Stock (217)	250	-	-	
14	TOTAL Proprietary Capital (Enter Total of lines 2 thru 13)	-	355,902,719	375,836,916	
15	LONG-TERM DEBT				
16	Bonds (221)	256	280,513,000	277,653,000	
17	(Less) Reacquired Bonds (222)	256	-	-	
18	Advances from Associated Companies (223)	256	-	-	
19	Other Long-Term Debt (224)	256	157,705,000	157,655,000	
20	Unamortized Premium on Long-Term Debt (225)	-	114,567	102,195	
21	(Less) Unamortized Discount on Long-Term Debt-Dr. (226)	-	4,214,961	4,010,745	
22	TOTAL Long-Term Debt (Enter Total of lines 16 thru 21)	-	434,117,606	431,399,450	
23	OTHER NONCURRENT LIABILITIES				
24	Obligations Under Capital Leases - Noncurrent (227)	-	-	-	
25	Accumulated Provision for Property Insurance (228.1)	-	4,609,245	3,138,005	
26	Accumulated Provision for Injuries and Damages (228.2)	-	2,880,788	3,114,724	
27	Accumulated provision for Pensions and Benefits (228.3)	-	97,003	231,613	
28	Accumulated Miscellaneous Operating Provisions (228.4)	-	-	-	
29	Accumulated Provision for Rate Refunds (229)	-	-	-	
30	TOTAL OTHER Noncurrent Liabilities Enter Total of lines 24 thru 29)		7,587,036	6,484,342	
31	CURRENT AND ACCRUED LIABILITIES				
32	Notes Payable (231)	-	-	-	
33	Accounts Payable (232)	-	14,612,625	16,219,741	
34	Notes Payable to Associated Companies (233)	-	-	-	
35	Accounts Payable to Associated Companies (234)	-	6,726,920	6,524,085	
36	Customer Deposits (235)	-	12,623,719	13,752,677	
37	Taxes Accrued (236)	258-259	21,281,173	6,412,392	
38	Interest Accrued (237)	-	11,706,658	11,782,661	
39	Dividends Declared (238)	-	1,574,368	1,554,868	
40	Matured Long-Term Debt (239)	-	-	-	
41	Matured Interest (240)	-	-	-	
42	Tax Collections Payable (241)	-	469,349	820,888	
43	Miscellaneous Current and Accrued Liabilities (242)	-	2,536,131	3,071,823	
44	Obligations Under Capital Leases-Current (243)	-	-	-	
45	TOTAL Current and Accrued Liabilities (Enter Total of lines 32 thru 44)		71,530,943	60,139,135	

Name of Respondent GULF POWER COMPANY	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 1985
--	---	--------------------------------	-------------------------------------

COMPARATIVE BALANCE SHEET (LIABILITIES AND OTHER CREDITS) (Continued)

Line No.	Title of Account (a)	Ref. Page No. (b)	Omit Cents	
			Balance at Beginning of Year (c)	Balance at End of Year (d)
46	DEFERRED CREDITS			
47	Customer Advances for Construction (252)		5,314	5,314
48	Accumulated Deferred Investment Tax Credits (255)	264	53,241,566	55,846,058
49	Deferred Gains from Disposition of Utility Plant (256)		-	-
50	Other Deferred Credits (253)	266	6,131,247	2,668,747
51	Unamortized Gain on Reacquired Debt (257)		-	-
52	Accumulated Deferred Income Taxes (281-283)	268-273	120,398,647	147,769,079
53	TOTAL Deferred Credits (Enter Total of lines 47 thru 52)		179,776,774	206,289,198
54				
55				
56				
57				
58				
59				
60				
61				
62				
63				
64				
65				
66				
67				
68				
69	TOTAL Liabilities and Other Credits (Enter Total of lines 14, 22, 30, 45 and 53)		1,048,915,078	1,080,149,041

Name of Respondent GULF POWER COMPANY	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 1985	
STATEMENT OF INCOME FOR THE YEAR				
<div style="display: flex; justify-content: space-between;"> <div style="width: 48%;"> <p>1. Report amounts for accounts 412 and 413, <i>Revenue and Expenses from Utility Plant Leased to Others</i>, in another utility column (i, k, m, o) in a similar manner to a utility department. Spread the amount(s) over lines 01 thru 20 as appropriate. Include these amounts in columns (c) and (d) totals.</p> <p>2. Report amounts in account 414, <i>Other Utility Operating Income</i>, in the same manner as accounts 412 and 413 above.</p> <p>3. Report data for lines 7, 9, and 10 for Natural Gas companies using accounts 404.1, 404.2, 404.3, 407.1, and 407.2.</p> <p>4. Use page 122 for important notes regarding the statement of income or any account thereof.</p> </div> <div style="width: 48%;"> <p>5. Give concise explanations concerning unsettled rate proceedings where a contingency exists such that refunds of a material amount may need to be made to the utility's customers or which may result in a material refund to the utility with respect to power or gas purchases. State for each year affected the gross revenues or costs to which the contingency relates and the tax effects together with an explanation of the major factors which affect the rights of the utility to retain such revenues or recover amounts paid with respect to power and gas purchases.</p> <p>6. Give concise explanations concerning significant amounts of any refunds made or received during the year</p> </div> </div>				
Line No.	Account (a)	(Ref.) Page No. (b)	TOTAL	
			Current Year (c)	Previous Year (d)
1	UTILITY OPERATING INCOME			
2	Operating Revenues (400)		518,223,638	470,099,974
3	Operating Expenses			
4	Operation Expenses (401)		303,707,526	274,793,645
5	Maintenance Expenses (402)		35,654,535	28,772,946
6	Depreciation Expense (403)		37,527,644	33,520,150
7	Amort. & Depl. of Utility Plant (404-405)		440,411	376,107
8	Amort. of Utility Plant Acq. Adj. (406)		-	-
9	Amort. of Property Losses, Unrecovered Plant and Regulatory Study Costs (407)		1,861,886	854,639
10	Amort. of Conversion Expenses (407)		-	-
11	Taxes Other Than Income Taxes (408.1)	258	22,886,246	21,695,741
12	Income Taxes — Federal (409.1)	258	13,178,978	17,850,688
13	— Other (409.1)	258	2,656,005	3,367,341
14.	Provision for Deferred Inc. Taxes (410.1)	234, 268-273	37,033,251	18,377,589
15	(Less) Provision for Deferred Income Taxes—Cr. (411.1)	234, 268-273	18,523,928	14,431,559
16	Investment Tax Credit Adj. — Net (411.4)	264	3,661,356	8,977,260
17	(Less) Gains from Disp. of Utility Plant (411.6)			
18	Losses from Disp. of Utility Plant (411.7)			
19	TOTAL Utility Operating Expenses (Enter Total of lines 4 thru 18)		440,083,910	394,154,547
20	Net Utility Operating Income (Enter Total of line 2 less 19) (Carry forward to page 117, line 21)		78,139,728	75,945,427

Name of Respondent GULF POWER COMPANY	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 1985
--	---	--------------------------------	---------------------------------

STATEMENT OF INCOME FOR THE YEAR (Continued)

resulting from settlement of any rate proceeding affecting revenues received or costs incurred for power or gas purchases, and a summary of the adjustments made to balance sheet, income, and expense accounts.

7. If any notes appearing in the report to stockholders are applicable to this Statement of Income, such notes may be attached at page 122.

8. Enter on page 122 a concise explanation of only those changes in accounting methods made during the year which had an effect on net income, including the basis of

allocations and apportionments from those used in the preceding year. Also give the approximate dollar effect of such changes.

9. Explain in a footnote if the previous year's figures are different from that reported in prior reports.

10. If the columns are insufficient for reporting additional utility departments, supply the appropriate account titles, lines 1 to 19, and report the information in the blank space on page 122 or in a supplemental statement.

ELECTRIC UTILITY		GAS UTILITY		OTHER UTILITY		Line No.
Current Year (e)	Previous Year (f)	Current Year (g)	Previous Year (h)	Current Year (i)	Previous Year (j)	
						1
518,223,638	470,099,974					2
						3
303,707,526	274,793,645					4
35,654,535	28,772,946					5
37,527,644	33,520,150					6
440,411	376,107					7
-	-					8
1,861,886	854,639					9
-	-					10
22,886,246	21,695,741					11
13,178,978	17,850,688					12
2,656,005	3,367,341					13
37,033,251	18,377,589					14
18,523,928	14,431,559					15
3,661,356	8,977,260					16
-	-					17
-	-					18
440,083,910	394,154,547					19
						20
78,139,728	75,945,427					

Name of Respondent GULF POWER COMPANY		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 1985
STATEMENT OF INCOME FOR THE YEAR (Continued)					
Line No.	Account (a)	Ref. Page No. (b)	TOTAL		
			Current Year (c)	Previous Year (d)	
21	Net Utility Operating Income (Carried forward from page 114)	—	78,139,728	75,945,427	
22	Other Income and Deductions				
23	Other Income				
24	Nonutility Operating Income				
25	Revenues From Merchandising, Jobbing and Contract Work (415)		7,294,208	6,604,374	
26	(Less) Costs and Exp. of Merchandising, Job. & Contract Work (416)		8,197,028	7,387,619	
27	Revenues From Nonutility Operations (417)		770,709	759,704	
28	(Less) Expenses of Nonutility Operations (417.1)		887,343	1,009,188	
29	Nonoperating Rental Income (418)		—	722	
30	Equity in Earnings of Subsidiary Companies (418.1)		—	—	
31	Interest and Dividend Income (419)		4,340,002	9,796,291	
32	Allowance for Other Funds Used During Construction (419.1)		6,893,404	2,876,903	
33	Miscellaneous Nonoperating Income (421)		—	—	
34	Gain on Disposition of Property (421.1)		—	—	
35	TOTAL Other Income (Enter Total of lines 25 thru 34)		10,213,952	11,641,187	
36	Other Income Deductions				
37	Loss on Disposition of Property (421.2)		9,906	3,609	
38	Miscellaneous Amortization (425)	337	47,666	12,804	
39	Miscellaneous Income Deductions (426.1-426.5)	337	1,036,163	565,420	
40	TOTAL Other Income Deductions (Total of lines 37 thru 39)		1,093,735	581,833	
41	Taxes Applicable to Other Income and Deductions				
42	Taxes Other Than Income Taxes (408.2)	258	122,683	108,731	
43	Income Taxes—Federal (409.2)	258	780,851	3,181,742	
44	Income Taxes—Other (409.2)	258	123,692	411,009	
45	Provision for Deferred Inc. Taxes (410.2)	234,268-273	158,412	(185,946)	
46	(Less) Provision for Deferred Income Taxes—Cr. (411.2)	234,268-273	201,142	117,618	
47	Investment Tax Credit Adj.—Net (411.5)		—	—	
48	(Less) Investment Tax Credits (420)		—	—	
49	TOTAL Taxes on Other Income and Deduct. (Total of 42 thru 48)		984,496	3,633,154	
50	Net Other Income and Deductions (Enter Total of lines 35, 40, 49)		8,135,721	7,426,200	
51	Interest Charges				
52	Interest on Long-Term Debt (427)		40,768,975	36,952,294	
53	Amort. of Debt Disc. and Expense (428)	256	299,337	281,075	
54	Amortization of Loss on Reacquired Debt (428.1)	257	—	—	
55	(Less) Amort. of Premium on Debt-Credit (429)	256	12,372	15,768	
56	(Less) Amortization of Gain on Reacquired Debt-Credit (429.1)	257	—	—	
57	Interest on Debt to Assoc. Companies (430)	337	—	—	
58	Other Interest Expense (431)	337	1,120,058	2,738,915	
59	(Less) Allowance for Borrowed Funds Used During Construction—Cr. (432)		7,675,769	3,261,156	
60	Net Interest Charges (Enter Total of lines 52 thru 59)		34,500,229	36,695,360	
61	Income Before Extraordinary Items (Total of lines 21, 50 and 60)		51,775,220	46,676,267	
62	Extraordinary Items				
63	Extraordinary Income (434)		—	—	
64	(Less) Extraordinary Deductions (435)		—	—	
65	Net Extraordinary Items (Enter Total of line 63 less line 64)		—	—	
66	Income Taxes—Federal and Other (409.3)	258	—	—	
67	Extraordinary Items After Taxes (Enter Total of line 65 less line 66)		—	—	
68	Net Income (Enter Total of lines 61 and 67)		51,775,220	46,676,267	

Name of Respondent GULF POWER COMPANY	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 19 ⁸⁵
--	---	--------------------------------	---

STATEMENT OF RETAINED EARNINGS FOR THE YEAR			
<p>1. Report all changes in appropriated retained earnings, unappropriated retained earnings, and unappropriated undistributed subsidiary earnings for the year.</p> <p>2. Each credit and debit during the year should be identified as to the retained earnings account in which recorded (Accounts 433, 436-439 inclusive). Show the contra primary account affected in column (b).</p> <p>3. State the purpose and amount for each reservation or appropriation of retained earnings.</p> <p>4. List first account 439, <i>Adjustments to Retained Earnings</i>, reflecting adjustments to the opening balance of retained earnings. Follow by credit, then debit items, in that order.</p>	<p>5. Show dividends for each class and series of capital stock.</p> <p>6. Show separately the state and federal income tax effect of items shown in account 439, <i>Adjustments to Retained Earnings</i>.</p> <p>7. Explain in a footnote the basis for determining the amount reserved or appropriated. If such reservation or appropriation is to be recurrent, state the number and annual amounts to be reserved or appropriated as well as the totals eventually to be accumulated.</p> <p>8. If any notes appearing in the report to stockholders are applicable to this statement, attach them at page 122.</p>		

Line No.	Item (a)	Contra Primary Account Affected (b)	Amount (c)
	UNAPPROPRIATED RETAINED EARNINGS (Account 216)		
1	Balance — Beginning of Year		66,381,309
2	Changes (<i>Identify by prescribed retained earnings accounts</i>)		
3	Adjustments to Retained Earnings (Account 439)		
4	Credit:		
5	Credit:		
6	Credit:		
7	Credit:		
8	Credit:		
9	TOTAL Credits to Retained Earnings (Acct. 439) (<i>Total of lines 4 thru 8</i>)		—
10	Debit:		
11	Debit:		
12	Debit:		
13	Debit:		
14	Debit:		
15	TOTAL Debits to Retained Earnings (Acct. 439) (<i>Total of lines 10 thru 14</i>)		—
16	Balance Transferred from Income (Account 433 less Account 418.1)		51,775,220
17	Appropriations of Retained Earnings (Account 436)		
18			
19			
20			
21			
22	TOTAL Appropriations of Retained Earnings (Acct. 436) (<i>Total of lines 18 thru 21</i>)		—
23	Dividends Declared — Preferred Stock (Account 437)		
24	4.64% Series — \$236,761 8.28% Series — \$1,242,000		
25	5.16% Series — 258,000 8.52% Series — 431,112		
26	5.44% Series — 272,000 9.52% Series — 952,000		
27	7.52% Series — 376,000 10.40% Series — 1,163,550		
28	7.88% Series — 394,000 11.36% Series — 965,600		
29	TOTAL Dividends Declared — Preferred Stock (Acct. 437) (<i>Total of lines 24 thru 29</i>)		6,291,023
30	Dividends Declared — Common Stock (Account 438)		
31			
32			
33			
34			
35			
36	TOTAL Dividends Declared — Common Stock (Acct. 438) (<i>Total of lines 31 thru 35</i>)		30,800,000
37	Transfers from Acct. 216.1, Unappropriated Undistributed Subsidiary Earnings		—
38	Balance — End of Year (<i>Total of lines 01, 09, 15, 16, 22, 29, 36 and 37</i>)		81,065,506

Name of Respondent GULF POWER COMPANY		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 19 <u>85</u>
STATEMENT OF RETAINED EARNINGS FOR THE YEAR (Continued)				
Line No.	Item (a)	Amount (b)		
	APPROPRIATED RETAINED EARNINGS (Account 215) State balance and purpose of each appropriated retained earnings amount at end of year and give accounting entries for any applications of appropriated retained earnings during the year.			
39				
40				
41				
42				
43				
44				
45	TOTAL Appropriated Retained Earnings (Account 215)	-		
	APPROPRIATED RETAINED EARNINGS-AMORTIZATION RESERVE, FEDERAL (Account 215.1) State below the total amount set aside through appropriations of retained earnings, as of the end of the year, in compliance with the provisions of Federally granted hydroelectric project licenses held by the respondent. If any reductions or changes other than the normal annual credits hereto have been made during the year, explain such items in a footnote.			
46	TOTAL Appropriated Retained Earnings-Amortization Reserve, Federal (Account 215.1)	-		
47	TOTAL Appropriated Retained Earnings (Accounts 215, 215.1)	-		
48	TOTAL Retained Earnings (Account 215, 215.1, 216) (Enter Total lines 38 and 47)	81,065,506		
	UNAPPROPRIATED UNDISTRIBUTED SUBSIDIARY EARNINGS (Account 216.1)			
49	Balance — Beginning of Year (Debit or Credit)	-		
50	Equity in Earnings for Year (Credit) (Account 418.1)	-		
51	(Less) Dividends Received (Debit)	-		
52	Other Changes (Explain)	-		
53	Balance — End of Year	-		

Name of Respondent GULF POWER COMPANY	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 1985
STATEMENT OF CHANGES IN FINANCIAL POSITION			
<div style="display: flex; justify-content: space-between;"> <div style="width: 48%;"> <p>1. This statement is not restricted to those items which are noncurrent in nature. It is intended that this statement be flexible enough in nature so that latitude can be given, under the classification of "Other," to allow for disclosure of all significant changes and transactions, whether they are within or without the current asset and liability groups.</p> <p>2. If the notes to the funds statement in the respondent's annual report to stockholders are applicable in every respect to this statement, such notes should be attached to page 122.</p> <p>3. Under "Other" specify significant amounts and group others.</p> </div> <div style="width: 48%;"> <p>4. Codes used:</p> <p>(a) Such as net increase-decrease in working capital, etc., other than changes in short term investments shown as item 4(e).</p> <p>(b) Bonds, debentures and other long-term debt.</p> <p>(c) Net proceeds or payments.</p> <p>(d) Include commercial paper.</p> <p>(e) Identify separately such items as investments, fixed assets, intangibles, etc.</p> <p>5. Enter on page 122 clarifications and explanations.</p> </div> </div>			
Line No.	SOURCES OF FUNDS (See Instructions for Explanation of Codes) (a)	Amounts (b)	
1	Funds from Operations		
2	Net Income	51,775,220	
3	Principal Non-Cash Charges (Credits) to Income		
4	Depreciation and Depletion	39,013,274	
5	Amortization of (Specify) Canceled and Limited-Term Plant	2,302,297	
6	Provision for Deferred or Future Income Taxes (Net)	18,466,593	
7	Investment Tax Credit Adjustments	3,661,356	
8	(Less) Allowance for Other Funds Used During Construction	6,893,404	
9	Other (Net)		
10	Amortization of Debt, Disc., Exp. & Premium (Net)	286,965	
11	Miscellaneous Amortization	47,666	
12			
13			
14			
15			
16			
17	TOTAL Funds from Operations (Enter Total of lines 2 thru 16)	108,659,967	
18	Funds from Outside Sources (New Money)		
19	Long-Term Debt (b) (c)	18,776,523	
20	Preferred Stock (c)		
21	Common Stock (c)		
22	Net Increase in Short-Term Debt (d)		
23	Other (Net)		
24	Miscellaneous Paid-in Capital	6,000,000	
25			
26			
27			
28			
29			
30			
31	TOTAL Funds from Outside Sources (Enter Total of lines 19 thru 30)	24,776,523	
32	Sale of Non-Current Assets (e)		
33			
34	Contributions from Associated and Subsidiary Companies		
35	Other (Net) (a)		
36			
37			
38			
39			
40			
41			
42			
43	TOTAL Sources of Funds (Enter Total of lines 17, 31, 32 thru 42)	133,436,490	

Name of Respondent GULF POWER COMPANY		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 19 ⁸⁵
STATEMENT OF CHANGES IN FINANCIAL POSITION (Continued)				
Line No.	APPLICATION OF FUNDS (a)	Amounts (b)		
44	Construction and Plant Expenditures (Including Land)			
45	Gross Additions to Utility Plant (Less Nuclear Fuel)	92,540,833		
46	Gross Additions to Nuclear Fuel			
47	Gross Additions to Common Utility Plant			
48	Gross Additions to Nonutility Plant			
49	(Less) Allowance for Other Funds Used During Construction	6,893,404		
50	Other			
51	TOTAL Applications to Construction and Plant Expenditures (Incl. Land) (45 thru 50)	85,647,429		
52	Dividends on Preferred Stock	6,291,023		
53	Dividends on Common Stock	30,800,000		
54	Funds for Retirement of Securities and Short-Term Debt			
55	Long-term Debt (b) (c)	2,910,000		
56	Preferred Stock (c)	750,000		
57	Redemption of Capital Stock			
58	Net Decrease in Short-term Debt (d)			
59	Other (Net)			
60	Increase in Working Capital	5,074,409		
61	Other Balance Sheet Changes	1,963,629		
62				
63				
64				
65				
66	Purchase of Other Non-Current Assets (e)			
67				
68				
69	Investments in and Advances to Associated and Subsidiary Companies			
70	Other (Net) (a):			
71				
72				
73				
74				
75				
76				
77				
78	TOTAL Applications of Funds (Enter Total of lines 51 thru 77)	133,436,490		

Name of Respondent GULF POWER COMPANY	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 19 <u>85</u>
NOTES TO FINANCIAL STATEMENTS			
<p>1. Use the space below for important notes regarding the Balance Sheet, Statement of Income for the year, Statement of Retained Earnings for the year, and Statement of Changes in Financial Position, or any account thereof. Classify the notes according to each basic statement, providing a subheading for each statement except where a note is applicable to more than one statement.</p> <p>2. Furnish particulars (details) as to any significant contingent assets or liabilities existing at end of year, including a brief explanation of any action initiated by the Internal Revenue Service involving possible assessment of additional income taxes of material amount, or of a claim for refund of income taxes of a material amount initiated by the utility. Give also a brief explanation of any dividends in arrears on cumulative preferred stock.</p> <p>3. For Account 116, <i>Utility Plant Adjustments</i>, explain the origin of such amount, debits and credits during the year, and</p>		<p>plan of disposition contemplated, giving references to Commission orders or other authorizations respecting classification of amounts as plant adjustments and requirements as to disposition thereof.</p> <p>4. Where Accounts 189, <i>Unamortized Loss on Reacquired Debt</i>, and 257, <i>Unamortized Gain on Reacquired Debt</i>, are not used, give an explanation, providing the rate treatment given these items. See General Instruction 17 of the Uniform System of Accounts.</p> <p>5. Give a concise explanation of any retained earnings restrictions and state the amount of retained earnings affected by such restrictions.</p> <p>6. If the notes to financial statements relating to the respondent company appearing in the annual report to the stockholders are applicable and furnish the data required by instructions above and on pages 114-121, such notes may be attached hereto.</p>	
<p>1. Earnings retained in the business at December 31, 1985, amounted to \$81,065,506 of which \$50,584,450 is restricted against the payment of cash dividends on common stock under the terms of the Supplemental Indenture dated as of March 1, 1977.</p> <p>2. See Notes to Financial Statements included in the respondent's 1985 Annual Report to Stockholders, which notes are applicable in every respect.</p>			

Name of Respondent GULF POWER COMPANY		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 1985
SUMMARY OF UTILITY PLANT AND ACCUMULATED PROVISIONS FOR DEPRECIATION, AMORTIZATION AND DEPLETION				
Line No.	Item (a)	Total (b)	Electric (c)	
1	UTILITY PLANT			
2	In Service			
3	Plant in Service (Classified)	976,021,092	976,021,092	
4	Property Under Capital Leases	-	-	
5	Plant Purchased or Sold	-	-	
6	Completed Construction not Classified	46,943,511	46,943,511	
7	Experimental Plant Unclassified	-	-	
8	TOTAL (Enter Total of lines 3 thru 7)	1,022,964,603	1,022,964,603	
9	Leased to Others	-	-	
10	Held for Future Use	6,391,902	6,391,902	
11	Construction Work in Progress	148,968,966	148,968,966	
12	Acquisition Adjustments	22,406	22,406	
13	TOTAL Utility Plant (Enter Total of lines 8 thru 12)	1,178,347,877	1,178,347,877	
14	Accum. Prov. for Depr., Amort., & Depl.	318,308,215	318,308,215	
15	Net Utility Plant (Enter Total of line 13 less 14)	860,039,662	860,039,662	
DETAIL OF ACCUMULATED PROVISIONS FOR DEPRECIATION, AMORTIZATION AND DEPLETION				
16				
17	In Service:			
18	Depreciation	315,949,081	315,949,081	
19	Amort. and Depl. of Producing Natural Gas Land and Land Rights	-	-	
20	Amort. of Underground Storage Land and Land Rights	-	-	
21	Amort. of Other Utility Plant	2,118,182	2,118,182	
22	TOTAL In Service (Enter Total of lines 18 thru 21)	318,067,263	318,067,263	
23	Leased to Others	-	-	
24	Depreciation	-	-	
25	Amortization and Depletion	-	-	
26	TOTAL Leased to Others (Enter Total of lines 24 and 25)	-	-	
27	Held for Future Use	-	-	
28	Depreciation	240,952	240,952	
29	Amortization	-	-	
30	TOTAL Held for Future Use (Enter Total of lines 28 and 29)	240,952	240,952	
31	Abandonment of Leases (Natural Gas)	-	-	
32	Amort. of Plant Acquisition Adj.	-	-	
33	TOTAL Accumulated Provisions (Should agree with line 14 above) (Enter Total of lines 22, 26, 30, 31, and 32)	318,308,215	318,308,215	

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
GULF POWER COMPANY	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Dec. 31, 1985

ELECTRIC PLANT IN SERVICE (Accounts 101, 102, 103, and 106)

1. Report below the original cost of electric plant in service according to the prescribed accounts.

2. In addition to Account 101, *Electric Plant in Service (Classified)*, this page and the next include Account 102, *Electric Plant Purchased or Sold*; Account 103, *Experimental Gas Plant Unclassified*; and Account 106, *Completed Construction Not Classified—Electric*.

3. Include in column (c) or (d), as appropriate, corrections of additions and retirements for the current or preceding year.

4. Enclose in parentheses credit adjustments of plant accounts to indicate the negative effect of such accounts.

5. Classify Account 106 according to prescribed ac-

counts, on an estimated basis if necessary, and include the entries in column (c). Also to be included in column (c) are entries for reversals of tentative distributions of prior year reported in column (b). Likewise, if the respondent has a significant amount of plant retirements the end of the year, include in column (d) a tentative distribution of such retirements, on an estimated basis, with appropriate contra entry to the account for accumulated depreciation provision. Include also in column (d) reversals of tentative distributions of prior year of unclassified retirements. Attach supplemental statement showing the account distributions of these tentative classifications in columns (c) and (d), including the reversals

Line No.	Account (a)	Balance at Beginning of Year (b)	Additions (c)
1	1. INTANGIBLE PLANT		
2	(301) Organization	7,418	
3	(302) Franchises and Consents	594	
4	(303) Miscellaneous Intangible Plant	-	
5	TOTAL Intangible Plant (Enter Total of lines 2, 3, and 4)	8,012	
6	2. PRODUCTION PLANT		
7	A. Steam Production Plant		
8	(310) Land and Land Rights	5,472,325	
9	(311) Structures and Improvements	96,353,210	9,105,675
10	(312) Boiler Plant Equipment	307,339,853	4,902,270
11	(313) Engines and Engine Driven Generators	-	-
12	(314) Turbogenerator Units	108,562,452	4,068,944
13	(315) Accessory Electric Equipment	49,193,596	777,214
14	(316) Misc. Power Plant Equipment	11,019,108	2,104,084
15	TOTAL Steam Production Plant (Enter Total of lines 8 thru 14)	577,940,544	20,958,187
16	B. Nuclear Production Plant		
17	(320) Land and Land Rights		
18	(321) Structures and Improvements		
19	(322) Reactor Plant Equipment		
20	(323) Turbogenerator Units		
21	(324) Accessory Electric Equipment		
22	(325) Misc. Power Plant Equipment		
23	TOTAL Nuclear Production Plant (Enter Total of lines 17 thru 22)	-	-
24	C. Hydraulic Production Plant		
25	(330) Land and Land Rights		
26	(331) Structures and Improvements		
27	(332) Reservoirs, Dams, and Waterways		
28	(333) Water Wheels, Turbines, and Generators		
29	(334) Accessory Electric Equipment		
30	(335) Misc. Power Plant Equipment		
31	(336) Roads, Railroads, and Bridges		
32	TOTAL Hydraulic Production Plant (Enter Total of lines 25 thru 31)	-	-
33	D. Other Production Plant		
34	(340) Land and Land Rights	-	-
35	(341) Structures and Improvements	645,013	683
36	(342) Fuel Holders, Products and Accessories	273,286	-
37	(343) Prime Movers	21,734	-
38	(344) Generators	3,144,674	-
39	(345) Accessory Electric Equipment	109,094	-

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
GULF POWER COMPANY	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Dec. 31, 1985

ELECTRIC PLANT IN SERVICE (Accounts 101, 102, 103, and 106) (Continued)

of the prior years tentative account distributions of these amounts. Careful observance of the above instructions and the texts of Accounts 101 and 106 will avoid serious omissions of the reported amount of respondent's plant actually in service at end of year.

6. Show in column (f) reclassifications or transfers within utility plant accounts. Include also in column (f) the additions or reductions of primary account classifications arising from distribution of amounts initially recorded in Account 102. In showing the clearance of Account 102, include in column (e) the amounts with respect to accumulated provision for depreciation, acquisition adjustments, etc., and show in column (f) only the offset to the debits or credits distributed in column (f) to primary account classifications.

7. For Account 399, state the nature and use of plant included in this account and if substantial in amount submit a supplementary statement showing subaccount classification of such plant conforming to the requirements of these pages.

8. For each amount comprising the reported balance and changes in Account 102, state the property purchased or sold, name of vendor or purchaser, and date of transaction. If proposed journal entries have been filed with the Commission as required by the Uniform System of Accounts, give also date of such filing.

Retirements (d)	Adjustments (e)	Transfers (f)	Balance at End of Year (g)		Line No.
					1
			7,418	(301)	2
			594	(302)	3
				(303)	4
			8,012		5
					6
					7
			5,472,325	(310)	8
6,660		1,118,305	106,570,530	(311)	9
2,362,778	290,939	(1,289,139)	308,881,145	(312)	10
-				(313)	11
1,252,046		(1,461)	111,377,889	(314)	12
129,096		53,054	49,894,768	(315)	13
31,291	(339)	126,100	13,217,662	(316)	14
3,781,871	290,600	6,859	595,414,319		15
					16
				(320)	17
				(321)	18
				(322)	19
				(323)	20
				(324)	21
				(325)	22
					23
					24
				(330)	25
				(331)	26
				(332)	27
				(333)	28
				(344)	29
				(335)	30
				(336)	31
					32
					33
				(340)	34
633			645,063	(341)	35
			273,286	(342)	36
			21,734	(343)	37
			3,144,674	(344)	38
			109,094	(345)	39

Name of Respondent GULF POWER COMPANY		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) Dec. 31, 1985	Year of Report Dec. 31, 1985
ELECTRIC PLANT IN SERVICE (Accounts 101, 102, 103, and 106) (Continued)				
Line No.	Account (a)	Balance at Beginning of Year (b)	Additions (c)	
40	(346) Misc. Power Plant Equipment	4,332		
41	TOTAL Other Production Plant (Enter Total of lines 34 thru 40)	4,198,133	683	
42	TOTAL Production Plant (Enter Total of lines 15, 23, 32, and 41)	582,138,677	20,958,870	
43	3. TRANSMISSION PLANT			
44	(350) Land and Land Rights	8,598,218	(28,918)	
45	(352) Structures and Improvements	1,510,444	33,748	
46	(353) Station Equipment	31,929,725	177,859	
47	(354) Towers and Fixtures	21,750,917		
48	(355) Poles and Fixtures	13,690,191	1,678,472	
49	(356) Overhead Conductors and Devices	19,012,031	592,587	
50	(357) Underground Conduit	-		
51	(358) Underground Conductors and Devices	167,218		
52	(359) Roads and Trails	27,574		
53	TOTAL Transmission Plant (Enter Total of lines 44 thru 52)	96,686,318	2,453,748	
54	4. DISTRIBUTION PLANT			
55	(360) Land and Land Rights	924,846	15,000	
56	(361) Structures and Improvements	4,433,463	165,144	
57	(362) Station Equipment	44,119,465	3,207,097	
58	(363) Storage Battery Equipment	-		
59	(364) Poles, Towers, and Fixtures	34,677,706	4,557,644	
60	(365) Overhead Conductors and Devices	40,791,888	5,951,776	
61	(366) Underground Conduit	1,022,958	309	
62	(367) Underground Conductors and Devices	9,828,778	3,992,124	
63	(368) Line Transformers	58,343,608	9,488,386	
64	(369) Services	27,775,211	4,304,676	
65	(370) Meters	13,573,546	2,376,097	
66	(371) Installations on Customer Premises	-		
67	(372) Leased Property on Customer Premises	-		
68	(373) Street Lighting and Signal Systems	6,065,714	1,439,966	
69	TOTAL Distribution Plant (Enter Total of lines 55 thru 68)	241,557,183	35,498,219	
70	5. GENERAL PLANT			
71	(389) Land and Land Rights	1,598,295	379,582	
72	(390) Structures and Improvements	16,994,083	1,995,058	
73	(391) Office Furniture and Equipment	4,969,251	2,069,282	
74	(392) Transportation Equipment	9,173,247	3,308,822	
75	(393) Stores Equipment	1,059,147	177,321	
76	(394) Tools, Shop and Garage Equipment	1,256,378	164,605	
77	(395) Laboratory Equipment	1,635,397	504,653	
78	(396) Power Operated Equipment	318,375	17,131	
79	(397) Communication Equipment	2,850,430	727,154	
80	(398) Miscellaneous Equipment	1,062,761	685,137	
81	SUBTOTAL (Enter Total of lines 71 thru 80)	40,917,364	10,028,745	
82	(399) Other Tangible Property	-		
83	TOTAL General Plant (Enter Total of lines 81 and 82)	40,917,364	10,028,745	
84	TOTAL (Accounts 101 and 106)			
85	(102) Electric Plant Purchased (See Instr. 8)			
86	(Less) (102) Electric Plant Sold (See Instr. 8)			
87	(103) Experimental Plant Unclassified			
88	TOTAL Electric Plant in Service	961,307,554	68,939,582	

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report		
GULF POWER COMPANY	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Dec. 31, 1985		
ELECTRIC PLANT IN SERVICE (Accounts 101, 102, 103, and 106) (Continued)					
Retirements (d)	Adjustments (e)	Transfers (f)	Balance at End of Year (g)		Line No.
			4,332	(346)	40
633			4,198,183		41
3,782,504	290,600	6,859	599,612,502		42
					43
			8,569,300	(350)	44
7,130	4,030	43,169	1,584,261	(352)	45
253,820	44,341	(48,341)	31,849,764	(353)	46
7,373			21,743,544	(354)	47
218,373	19,735		15,170,025	(355)	48
33,394			19,571,224	(356)	49
				(357)	50
			167,218	(358)	51
			27,574	(359)	52
520,090	68,106	(5,172)	98,682,910		53
					54
			939,846	(360)	55
491		(913)	4,597,203	(361)	56
176,650	12,140	7,633	47,169,685	(362)	57
				(363)	58
488,520			38,746,830	(364)	59
353,276			46,390,388	(365)	60
			1,023,267	(366)	61
51,792	(4,843)		13,764,267	(367)	62
627,443	122,705	(7,735)	67,319,521	(368)	63
286,398			31,793,489	(369)	64
257,839			15,691,804	(370)	65
			-	(371)	66
			-	(372)	67
286,126			7,219,554	(373)	68
2,528,535	130,002	(1,015)	274,655,854		69
					70
			1,977,877	(389)	71
			18,989,141	(390)	72
28,668	56	(672)	7,009,249	(391)	73
511,442			11,970,627	(392)	74
			1,236,468	(393)	75
3,916			1,417,067	(394)	76
388,657			1,751,393	(395)	77
			335,506	(396)	78
7,333			3,570,251	(397)	79
153			1,747,745	(398)	80
940,169	56	(672)	50,005,324		81
				(399)	82
					83
					84
				(102)	85
					86
				(103)	87
7,771,298	488,764	0	1,022,964,603		88

Name of Respondent GULF POWER COMPANY		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 19_85
ELECTRIC PLANT HELD FOR FUTURE USE (Account 105)				
1. Report separately each property held for future use at end of the year having an original cost of \$250,000 or more. Group other items of property held for future use.		2. For property having an original cost of \$250,000 or more previously used in utility operations, now held for future use, give in column (a), in addition to other required information, the date that utility use of such property was discontinued, and the date the original cost was transferred to Account 105.		
Line No.	Description and Location of Property (a)	Date Originally Included in This Account (b)	Date Expected to be Used in Utility Service (c)	Balance at End of Year (d)
1	Land and Land Rights:			
2	Caryville Electric Generating Plant - Future			
3	steam plant site located in Holmes County,			
4	FL.	1963	1995	1,251,882
5				
6	Corporate (future) Office Building Site,			
7	located in Pensacola, Escambia County, FL.	1985	1987	3,366,682
8				
9	Crestview-Holmes Creek 115KV Transmission			
10	Line Right of Way (54 miles, located in			
11	Holmes, Okaloosa and Walton Counties, FL.)	1984	1990	278,214
12				
13	Daniel Electric Generating Plant, located			
14	near Pascagoula, MS. - Future expansion			
15	of existing plant.	1983	1990	403,312
16				
17	General Repair Facility Site, located in			
18	Pensacola, Escambia County, FL.	1985	1986	388,007
19				
20	Other Land and Land Rights - 8 Parcels,			
21	none exceeding \$250,000.	1982	1995	580,126
22				
23	OTHER PROPERTY:			
24				
25	One Parcel - not exceeding \$250,000.	1984	1986	123,679
26				
27				
28				
29				
30				
31				
32				
33				
34				
35				
36				
37				
38				
39				
40				
41				
42				
43				
44				
45				
46				
47	TOTAL			6,391,902

Name of Respondent GULF POWER COMPANY		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 1985
CONSTRUCTION WORK IN PROGRESS—ELECTRIC (Account 107)				
1. Report below descriptions and balances at end of year of projects in process of construction (107). 2. Show items relating to "research, development, and demonstration" projects last, under a caption Research,		Development, and Demonstration (see Account 107 of the Uniform System of Accounts). 3. Minor projects (5% of the Balance End of the Year for Account 107 or \$100,000, whichever is less) may be grouped.		
Line No.	Description of Project (a)	Construction Work in Progress—Gas (Account 107) (b)	Estimated Additional Cost of Project (c)	
1	See Supplemental Pages 216-A and 216-B			
2				
3				
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				
21				
22				
23				
24				
25				
26				
27				
28				
29				
30				
31				
32				
33				
34				
35				
36				
37				
38				
39				
40				
41				
42				
43	TOTAL			

 CONSTRUCTION WORK IN PROGRESS - ELECTRIC (ACCOUNT 107)

Line No.	Description of Project (a)	Construction Work In Progress - Electric (Account 107) (b)	Estimated Additional Cost of Project (c)
1	Scherer Project - Unit No. 3	131,776,579.83	67,558,000.00
2	Turbine Cycle Perform Test Sys.	212,404.30	605,000.00
3	Unallocated Cogeneration Facilt.	298.27	75,000.00
4	Crist 4 & 5-Lead Vent Silencer	101,449.06	573,000.00
5	Crist 7-Repl. Air Htr. Sym. Coils	1,141,737.10	559,000.00
6	Crist 6-Repl. H P Feedwater Htr.	39,018.01	811,000.00
7	Crist-Tractor Refueling Station	218,830.91	0.00
8	Crist-Industrial Gas Storage	140,449.40	10,000.00
9	Crist 3-Repl. 600V Switchgear	130,964.43	131,000.00
10	Crist-Permanent Ash Landfill Ar.	129,223.71	206,000.00
11	Crist 4-Add'l Ductwork Insulat.	295,244.08	422,000.00
12	Crist 5-Add'l Ductwork Insulat.	176,900.44	334,000.00
13	Crist-Drainage & Erosion Cntrl.	1,291,596.96	11,028,000.00
14	Crist 7-Replace Coal Conduit	177,524.82	1,237,000.00
15	Crist 7-Repl. Sootblower System	24,374.77	0.00
16	Crist-Add'l Ash Disposal Area	162,687.13	28,059,000.00
17	Crist 7-Turbine Improvements	707,157.55	187,000.00
18	Crist 7-Repl. Condenser Wtr. Box	509,004.61	606,000.00
19	Crist 7-Repl. Condensate Valve	29,616.96	77,000.00
20	Scholz-Repl. 600V Circuit Brkrs.	35,043.26	240,000.00
21	Scholz-Replace Roofs	679.99	89,000.00
22	Scholz-Waste Treatment Facility	55,624.44	488,000.00
23	Smith-Add'l Off, Shop, Training	42,289.11	358,000.00
24	Smith 1-Repl. Feedwater Heater	16,481.91	534,000.00
25	Smith-Add'l Water Supply	84,488.00	871,000.00
26	Smith-Add'l Ash Storage	655,104.62	629,000.00
27	Smith-Const. Bulkhead Intake Ca.	224,656.39	0.00
28	Daniel-Misc. Stm. Plt. Adds. & Imp.	306,942.77	0.00
29	Daniel-Repl. Air Compressors	145,597.29	70,000.00
30	Daniel-1 & 2 Generator Monitor	3,730.31	164,000.00
31	Daniel-Repl. Blk. Creek Rail Tre.	13,899.72	255,000.00
32	Daniel-Deaerator Ctrls. Enclsre.	63,410.11	42,000.00
33	Customer's Meters	(510.00)	0.00
34	Line Transformers	56.79	0.00
35	New Business Distribution	(20,566.83)	0.00
36	Private Street & Yard Lights	1,688.52	0.00
37	Transgulf Pipeline 115 KV Srvic.	100,549.25	4,950,000.00
38	Cantonment Sub.-St. Regis	560,719.25	0.00
39	New System Control Office	21,656.63	324,000.00
40	Misc. Dist. Impvmts. & Repl.	(801.41)	0.00
41	Underground Sys.-Add. & Imprvmnt.	(1,172.16)	0.00
42	Mobile Substation No. 2	28,619.84	765,000.00

Continued on Page 216-B

CONSTRUCTION WORK IN PROGRESS - ELECTRIC (ACCOUNT 107)

Line No.	Description of Project (a)	Construction Work In Progress - Electric (Account 107) (b)	Estimated Additional Cost of Project (c)
43	Whiting Field Sub. Capacitor Incr.	42,994.51	201,000.00
44	Cantonment Sub.-12 KV Cap. Bank	254,878.90	0.00
45	Pace Sub. Capacity Increase	5,185.20	337,000.00
46	Cantonment Capacitor Bank	324.56	507,000.00
47	System. Reactive Corrective Cap.	1,489.87	0.00
48	PMS-II Sys. Cntrl. Office Addtns.	4,305.28	1,224,000.00
49	Jay Road Sub. Cap. Incr. & FDR #5	1,015.69	567,000.00
50	Dist. Substation-Property Purch.	13,305.78	131,000.00
51	Scenic Hills Sub. and Feeders	4,333.83	1,775,000.00
52	Miramar Sub. Capacity Incr. & FDR	93,760.63	1,487,000.00
53	Bay County Resource Recovery	14,400.36	0.00
54	Second 115 KV Source to Destin	6,275.14	7,944,000.00
55	Tools, Implements & Test Equipment	64,677.55	0.00
56	Security System Additions	14,997.51	0.00
57	GE-TAC PMS Remote Replacement	22,985.91	290,000.00
58	Corporate Office-Phase II Land	44,530.78	1,357,000.00
59	Western Division Relocation	29,464.05	607,000.00
60	Copying Machine Purchase	108,491.15	2,000.00
61	Corporate Off.-Furn. & Partition	202,728.21	3,150,000.00
62	General Whse.-Covered Storage	12,427.85	181,000.00
63	Milton District Facility	838,594.66	2,146,000.00
64	Corporate Office Project	4,046,230.94	22,475,000.00
65	General Repair Facility	934,811.12	1,378,000.00
66	Fort Walton Facility	1,194,383.82	581,000.00
67	Panama City Bch. Satellite Facility	462,836.83	364,000.00
68	Gulf Breeze Office Facility	519,040.33	7,000.00
69	Training Center Study	(233.63)	300,000.00
70	✓ Smith-Emission Monitors	1,265.16	0.00
71	Daniel-Completion 1 & 2	858.39	0.00
72	Accrued Payroll	567,187.20	0.00
73	Unassigned Overheads	(141,832.11)	0.00
74	TOTAL	<u>148,968,965.61</u>	<u>169,268,000.00</u>

Name of Respondent GULF POWER COMPANY		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 19 <u>85</u>
CONSTRUCTION OVERHEADS—ELECTRIC				
1. List in column (a) the kinds of overheads according to the titles used by the respondent. Charges for outside professional services for engineering fees and management or supervision fees capitalized should be shown as separate items. 2. On page 218 furnish information concerning construction overheads. 3. A respondent should not report "none" to this page if no overhead apportionments are made, but rather should explain on page 218 the		accounting procedures employed and the amounts of engineering, supervision and administrative costs, etc., which are directly charged to construction. 4. Enter on this page engineering, supervision, administrative, and allowance for funds used during construction, etc., which are first assigned to a blanket work order and then prorated to construction jobs.		
Line No.	Description of Overhead (a)	Total Amount Charged for the Year (b)		
1				
2	Company Engineering and Supervision	6,177,059		
3	Service Company Engineering and Supervision	1,784,161		
4	Other Engineering and Supervision	4,463,475		
5	Administrative and General	1,481,913		
6	Legal	29		
7	Allowance for Funds Used During Construction	14,569,173		
8	Taxes - Ad Valorem	430,658		
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				
21				
22				
23				
24				
25				
26				
27				
28				
29				
30				
31				
32				
33				
34				
35				
36				
37				
38				
39				
40				
41				
42				
43				
44				
45				
46	TOTAL	28,906,468		

Name of Respondent GULF POWER COMPANY	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 19 <u>85</u>
---	--	---------------------------------------	--

GENERAL DESCRIPTION OF CONSTRUCTION OVERHEAD PROCEDURE

1. For each construction overhead explain: (a) the nature and extent of work, etc., the overhead charges are intended to cover, (b) the general procedure for determining the amount capitalized, (c) the method of distribution to construction jobs, (d) whether different rates are applied to different types of construction, (e) basis of differentiation in rates for different types of construction, and (f) whether the overhead is directly or indirectly assigned.

2. Show below the computation of allowance for funds used during construction rates, in accordance with the provisions of Electric Plant Instructions 3 (17) of the U.S. of A.

3. Where a net-of-tax rate for borrowed funds is used, show the appropriate tax effect adjustment to the computations below in a manner that clearly indicates the amount of reduction in the gross rate for tax effects.

Allowance for Funds Used During Construction recorded during 1985 by the respondent is based on the method prescribed by the Florida Public Service Commission in their Order No. 6640, dated April 28, 1975. This method requires that the rate used for computing the Allowance for Funds Used During Construction will not exceed the historical embedded cost of capital, as prescribed by the FPSC method.

The Allowance for Funds Used During Construction during 1985, using the FPSC method, was \$2,420,815 lower than the amount generated by the FERC method, as shown below:

AFUDC amount capitalized during 1985	\$14,569,173
AFUDC amount by FERC Order No. 561	<u>16,989,988</u>
Difference	<u>(\$2,420,815)</u>

COMPUTATION OF ALLOWANCE FOR FUNDS USED DURING CONSTRUCTION RATES

For line 1(5), column (d) below, enter the rate granted in the last rate proceeding. If such is not available, use the average rate earned during the preceding three years.

1. Components of Formula (Derived from actual book balances and actual cost rates):

Line No.	Title (a)	Amount (b)	Capitalization Ratio (Percent) (c)	Cost Rate Percentage (d)
(1)	Average Short-Term Debt	S 250		
(2)	Short-Term Interest			s 9.95
(3)	Long-Term Debt	D 438,218	55.18	d 9.42
(4)	Preferred Stock	P 74,913	9.43	p 8.53
(5)	Common Equity	C 280,990	35.39	c 15.60
(6)	Total Capitalization	794,121	100%	
(7)	Average Construction Work in Progress Balance	W 173,543		

2. Gross Rate for Borrowed Funds $s \left(\frac{S}{W} \right) + d \left(\frac{D}{D+P+C} \right) \left(1 - \frac{S}{W} \right)$

3. Rate for Other Funds $\left[1 - \frac{S}{W} \right] \left[p \left(\frac{P}{D+P+C} \right) + c \left(\frac{C}{D+P+C} \right) \right]$

4. Weighted Average Rate Actually Used for the Year:

a. Rate for Borrowed Funds — 5.20

b. Rate for Other Funds — 4.67

GENERAL DESCRIPTION OF CONSTRUCTION OVERHEAD PROCEDURE (Continued)

Engineering and Supervision (E & S)

- (a) Payroll, transportation and miscellaneous expenses incurred in connection with design, planning and supervision of construction jobs were charged to construction.
- (b) Payroll, telephone, transportation and meals were accumulated in a construction clearing account by direct charges incurred. Office supplies, stationary, rent and billing service were charged on basis of estimated use.
- (c) Approximately 50% were charged direct to specific work orders. The remaining 50% were allocated to eligible work orders based on functional rates (i.e., Production, Transmission Line, Transmission Substation, etc.).
- (d) A rate is determined for each functional category.
- (e) Engineering and Supervision is accumulated by function and then allocated to that specific function by the current year expenditures.

General Administration

- (a) Work performed by general employees and general expenses applicable to construction excluded: planning, financing, budgeting and authorizing jobs; purchasing materials; checking, auditing, vouchering and paying invoices; preparation of payroll and employment records; posting construction ledgers and preparation of statements and reports; auditing services; salary fringe benefits; and rents and building services.
- (b) A study was made of the work performed by each general officer and other general employees to determine the time and expense applicable to construction. Similar procedures were followed for general expense accounts.
- (c) The amount accumulated in the construction clearing account was assigned to work order based on predetermined percentages except that no allocation was made to "Office Furniture and Mechanical Equipment, Automobiles, Tools and Work Equipment" and other similar items of "General Plant."
- (d) No.
- (e) There wasn't any differentiation in percentages.
- (f) Indirectly.

Ad Valorem Taxes

Ad Valorem taxes were incurred as a result of the respondent's purchase of 25% of Plant Scherer Unit No. 3 from Georgia Power Company.

Allowance for Funds Used During Construction (AFUDC)

- (a) Construction was charged with AFUDC as outlined below.
- (b) AFUDC is capitalized on all construction expenditures except:
 - 1. All work orders of short duration consisting primarily of mass distribution property and certain location property work orders. This procedure is in accordance with Electric Plant Instruction No. 11(B).
 - 2. Meters and transformers.
 - 3. Purchase of property already constructed.
 - 4. Office furniture and equipment.

Continued on Page 218-B

GENERAL DESCRIPTION OF CONSTRUCTION OVERHEAD PROCEDURE (Continued)

Allowance for Funds Used During Construction (AFUDC) (Continued)

- 5. Automobiles
- 6. Tools, work equipment and other similar items of general plant. Capitalization of AFUDC begins when construction begins and ends in the month the project is placed in operation. On projects exceeding \$5,000,000, AFUDC is capitalized to the exact inservice date.
- (c) AFUDC is calculated and added to individual eligible work orders via the Standard Plant Accounting System O/H Allocation Program.
- (d) The annual AFUDC rate was 9.87% effective January 1, 1985, per Florida Public Service Commission Order No. 14531, and was applied on the average monthly construction work in progress net of current month's accounts payable and percentage retained on construction contracts.
- (e) There wasn't any differentiation in percentages.
- (f) Directly.

Name of Respondent GULF POWER COMPANY		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 1985
ACCUMULATED PROVISION FOR DEPRECIATION OF ELECTRIC UTILITY PLANT (Account 108)					
1. Explain in a footnote any important adjustments during year. 2. Explain in a footnote any difference between the amount for book cost of plant retired, line 11, column (c), and that reported for electric plant in service, pages 204-207, column (d), excluding retirements of non-depreciable property. 3. The provisions of Account 108 in the Uniform System of Accounts require that retirements of depreciable plant be recorded when such plant is removed from service. If			the respondent has a significant amount of plant retired at year end which has not been recorded and/or classified to the various reserve functional classifications, make preliminary closing entries to tentatively functionalize the book cost of the plant retired. In addition, include all costs included in retirement work in progress at year end in the appropriate functional classifications. 4. Show separately interest credits under a sinking fund or similar method of depreciation accounting.		
Section A. Balances and Changes During Year					
Line No.	Item (a)	Total (c + d + e) (b)	Electric Plant in Service (c)	Electric Plant Held for Future Use (d)	Electric Plant Leased to Others (e)
1	Balance Beginning of Year	285,439,627	285,445,267	(5,640)	
2	Depreciation Provisions for Year, Charged to				
3	(403) Depreciation Expense	37,768,596	37,759,573	9,023	
4	(413) Exp. of Elec. Plt. Leas. to Others				
5	Transportation Expenses—Clearing	920,593	920,593		
6	Other Clearing Accounts	63,898	63,898	-	
7	Other Accounts (Specify):	(1,298,282)	(1,298,282)	-	
8		-	-	-	
9	TOTAL Deprec. Prov. for Year (Enter Total of lines 3 thru 8)	37,454,805	37,445,782	9,023	
10	Net Charges for Plant Retired:				
11	Book Cost of Plant Retired	7,771,298	7,771,298	-	
12	Cost of Removal	1,677,631	1,677,631	-	
13	Salvage (Credit)	(861,570)	(861,570)	-	
14	TOTAL Net Chrgs. for Plant Ret. (Enter Total of lines 11 thru 13)	8,587,359	8,587,359	-	
15	Other Debit or Cr. Items (Describe):	1,799,421	1,561,852	237,569	
16	Adj-Pgs. 219A - 219-I	83,539	83,539	-	
17	Balance End of Year (Enter Total of lines 1, 9, 14, 15, and 16)	316,190,033	315,949,081	240,952	
Section B. Balances at End of Year According to Functional Classifications					
18	Steam Production	188,672,027	188,672,027	-	
19	FPSC DEPR. ADJUSTMENT	1,400,000	1,400,000	-	
20	Hydraulic Production—Conventional	-	-	-	
21	FPSC RESERVE DEFICIT	(6,790,158)	(6,790,158)	-	
22	Other Production	2,605,410	2,605,410	-	
23	Transmission	34,144,310	33,903,358	240,952	
24	Distribution	85,212,872	85,212,872	-	
25	General	10,945,572	10,945,572	-	
26	TOTAL (Enter Total of lines 18 thru 26)	316,190,033	315,949,081	240,952	

Line 7: Coal Cars; Plant Held for Future Use; Amortization of Depreciation Reserve Deficit

Line 15: FPSC Deprec. Adj. - 1984 Rate Case	\$1,400,000
FPSC Reserve Deficit Amortization	399,421
Total Line 15:	<u>\$1,799,421</u>

Name of Respondent

This Report Is:
An Original

Year of Report

Gulf Power Company

December 31, 1985

ACCUMULATED PROVISIONS FOR DEPRECIATION OF
ELECTRIC UTILITY PLANT (ACCOUNT 108) (CONTINUED)

EXPLANATION OF ADJUSTMENTS

(1) Production Adjustment

316 - Prior year adjustment to Cost of Removal January, 1985 - JV 2059.	\$	<u>(3,123.79)</u>
Production Adjustment Total		<u><u>(3,123.79)</u></u>

(2) Transmission Adjustments

352 - Prior year adjustment involving a retirement reversal - September, 1985 - JV 4008; Vintage Year 1942.	687.70
352 - Prior adjustment involving a retirement reversal September, 1985 - JV 4008; Vintage Year 1949.	2,676.73
352 - Prior year adjustment involving a retirement reversal - September, 1985 - JV 4008; Vintage Year 1951.	457.64
352 - Prior year adjustment involving a retirement reversal - September, 1985 - JV 4008; Vintage Year 1928.	45.62
352 - Prior year adjustment involving a retirement reversal - September, 1985 - JV 4008; Vintage Year 1973.	162.21
353 - Prior year adjustment involving a retirement reversal February, 1985 - JV 4008; Vintage Year 1961.	126.01
353 - Prior year adjustment involving a retirement reversal February, 1985 - JV 4008; Vintage Year 1958.	2,490.52
353 - Prior year adjustment involving a retirement reversal February, 1985 - JV 4008; Vintage Year 1959.	4,497.33
353 - Prior year adjustment involving an erroneous stores transaction February, 1985 - JV 4008; Vintage Year 1953.	409.76
353 - Prior year adjustment involving an erroneous stores transaction February, 1985 - JV 4008; Vintage Year 1953.	51.35
353 - Prior year adjustment involving a retirement reversal February, 1985 - JV 4008; Vintage Year 1967.	1,510.62

Name of Respondent

This Report Is:
An Original

Year of Report

Gulf Power Company

December 31, 1985

ACCUMULATED PROVISIONS FOR DEPRECIATION OF
ELECTRIC UTILITY PLANT (ACCOUNT 108) (CONTINUED)

EXPLANATION OF ADJUSTMENTS

353 - Prior year adjustment involving a retirement reversal February, 1985 - JV 4008; Vintage Year 1958.	2,916.00
353 - Prior year adjustment involving a retirement reversal February, 1985 - JV 4008; Vintage Year 1968.	8,748.00
353 - Prior year adjustment involving a retirement reversal February, 1985 - JV 4008; Vintage Year 1968.	2,916.00
353 - Prior year adjustment involving a retirement reversal February, 1985 - JV 4008; Vintage Year 1968.	1,579.98
353 - Prior year adjustment involving a retirement reversal February, 1985 - JV 4008; Vintage Year 1970.	462.76
353 - Prior year adjustment involving a retirement reversal February, 1985 - JV 4008; Vintage Year 1949.	2,801.40
353 - Prior year adjustment involving a retirement reversal February, 1985 - JV 4008; Vintage Year 1949.	1,386.50
353 - Prior year adjustment involving a retirement reversal February, 1985 - JV 4008; Vintage Year 1958.	408.00
353 - Prior year adjustment involving a retirement reversal February, 1985 - JV 4008; Vintage Year 1945.	180.53
353 - Prior year adjustment involving a retirement reversal February, 1985 - JV 4008; Vintage Year 1958.	629.41
353 - Prior year adjustment involving a retirement reversal February, 1985 - JV 4008; Vintage Year 1961.	19.33
353 - Prior year transfer made 9/82, 4-Power Transformers were transferred from Loc. #3009 to 4124. The accumulated depreciation also needed to be transferred from FERC 353 to 362 (1973 to 1982). (FERC audit recommendation) JV 4007; Vintage Year 1973.	(12,086.45)
353 - Prior year adjustment involving a retirement reversal - September, 1985 - JV 4008; Vintage Year 1950.	68.45
353 - Prior year adjustment involving a retirement reversal - September, 1985 - JV 4008; Vintage Year 1943.	1,662.79

Name of Respondent

This Report Is:
An Original

Year of Report

Gulf Power Company

December 31, 1985

ACCUMULATED PROVISIONS FOR DEPRECIATION OF
ELECTRIC UTILITY PLANT (ACCOUNT 108) (CONTINUED)

EXPLANATION OF ADJUSTMENTS

353 - Prior year adjustment involving a retirement reversal - September, 1985 - JV 4008; Vintage Year 1950.	68.45
353 - Prior year adjustment involving a retirement reversal - September, 1985 - JV 4008; Vintage Year 1943.	1.72
353 - Prior year adjustment involving a retirement reversal - September, 1985 - JV 4008; Vintage Year 1949.	365.04
353 - Prior year adjustment involving a retirement reversal - September, 1985 - JV 4008; Vintage Year 1940.	138.18
353 - Prior year adjustment involving a retirement reversal - September, 1985 - JV 4008; Vintage Year 1928.	2,780.29
353 - Prior Year adjustment involving a retirement reversal - September, 1985 - JV 4008; Vintage Year 1955.	366.79
353 - Prior year adjustment involving a retirement reversal - September, 1985 - JV 4008; Vintage Year 1942.	32.93
353 - Prior year adjustment involving a retirement reversal - September, 1985 - JV 4008; Vintage Year 1950.	116.48
353 - Prior year adjustment involving a retirement reversal - September, 1985 - JV 4008; Vintage Year 1950.	112.17
353 - Prior year adjustment involving a retirement reversal - September, 1985 - JV 4008; Vintage Year 1943.	260.21
353 - Prior year adjustment involving a retirement reversal - September, 1985 - JV 4008; Vintage Year 1950.	2,519.65
353 - Prior year adjustment involving a retirement reversal - September, 1985 - JV 4008; Vintage Year 1949.	355.92

Name of Respondent

This Report Is:
An Original

Year of Report

Gulf Power Company

December 31, 1985

ACCUMULATED PROVISIONS FOR DEPRECIATION OF
ELECTRIC UTILITY PLANT (ACCOUNT 108) (CONTINUED)

EXPLANATION OF ADJUSTMENTS

353 - Prior year adjustment involving a retirement reversal - September, 1985 - JV 4008; Vintage Year 1928.	38.80
353 - Prior year adjustment involving a retirement reversal - September, 1985 - JV 4008; Vintage Year 1928.	195.32
353 - Prior year adjustment involving a retirement reversal - September, 1985 - JV 4008; Vintage Year 1928.	1,148.56
353 - Prior year adjustment involving a retirement reversal - September, 1985 - JV 4008; Vintage Year 1928.	290.58
353 - Prior year adjustment involving a retirement reversal - September, 1985 - JV 4008; Vintage Year 1942.	85.97
353 - Prior year adjustment involving a retirement reversal - September, 1985 - JV 4008; Vintage Year 1946.	50.10
353 - Prior year adjustment involving a retirement reversal - September, 1985 - JV 4008; Vintage Year 1947.	887.27
353 - Prior year adjustment involving a retirement reversal - September, 1985 - JV 4008; Vintage Year 1967.	1,410.59
353 - Prior year adjustment involving a retirement reversal - September, 1985 - JV 4008; Vintage Year 1930.	55.89
353 - Prior year adjustment involving a retirement reversal - September, 1985 - JV 4008; Vintage Year 1949.	9.52
353 - Prior year adjustment involving a retirement reversal - September, 1985 - JV 4008; Vintage Year 1928.	37.75
353 - Prior year adjustment involving a retirement reversal - September, 1985 - JV 4008; Vintage Year 1950.	148.53

Name of Respondent

This Report Is:
An Original

Year of Report

Gulf Power Company

December 31, 1985

ACCUMULATED PROVISIONS FOR DEPRECIATION OF
ELECTRIC UTILITY PLANT (ACCOUNT 108) (CONTINUED)

EXPLANATION OF ADJUSTMENTS

355 - Prior year adjustment involving a retirement reversal - October, 1985 - JV 4008; Vintage Year 1955.	885.06
355 - Prior year adjustment involving a retirement reversal - October, 1985 - JV 4008; Vintage Year 1964.	295.02
355 - Prior year adjustment involving a retirement reversal - October, 1985 - JV 4008; Vintage Year 1964.	1,762.35
355 - Prior year adjustment involving a retirement reversal - October, 1985 - JV 4008; Vintage Year 1964.	632.31
355 - Prior year adjustment involving a retirement reversal - October, 1985 - JV 4008; Vintage Year 1965.	541.60
355 - Prior year adjustment involving a retirement reversal - October, 1985 - JV 4008; Vintage Year 1975.	39.92
355 - Prior year adjustment involving a retirement reversal - October, 1985 - JV 4008; Vintage Year 1961.	255.66
355 - Prior year adjustment involving a retirement reversal - October, 1985 - JV 4008; Vintage Year 1960.	2,404.58
355 - Prior year adjustment involving a retirement reversal - October, 1985 - JV 4008; Vintage Year 1960.	308.02
355 - Prior year adjustment involving a retirement reversal - October, 1985 - JV 4008; Vintage Year 1960.	477.27
355 - Prior year adjustment involving a retirement reversal - October, 1985 - JV 4008; Vintage Year 1960.	2,792.48
355 - Prior year adjustment involving a retirement reversal - December, 1985 - JV 4008; Vintage Year 1973.	76.97

Name of Respondent

This Report Is:
An Original

Year of Report

Gulf Power Company

December 31, 1985

ACCUMULATED PROVISIONS FOR DEPRECIATION OF
ELECTRIC UTILITY PLANT (ACCOUNT 108) (CONTINUED)

EXPLANATION OF ADJUSTMENTS

355 - Prior year adjustment involving a retirement reversal - December, 1985 - JV 4008; Vintage Year 1942.	139.32
355 - Prior year adjustment involving a retirement reversal - December, 1985 - JV 4008; Vintage Year 1942.	489.10
355 - Prior year adjustment involving a retirement reversal - December, 1985 - JV 4008; Vintage Year 1982.	189.74
355 - Prior year adjustment involving a retirement reversal - December, 1985 - JV 4008; Vintage Year 1982.	151.21
355 - Prior year adjustment involving a retirement reversal - December, 1985 - JV 4008; Vintage Year 1981.	189.74
355 - Prior year adjustment involving a retirement reversal - December, 1985 - JV 4008; Vintage Year 1981.	151.20
355 - Prior year adjustment involving a retirement reversal - December, 1985 - JV 4008; Vintage Year 1957.	3,191.78
355 - Prior year adjustment involving a retirement reversal - December, 1985 - JV 4008; Vintage Year 1957.	2,427.14
356 - Prior year adjustment correcting CPR records October, 1985 - JV 4008; Vintage Year 1978.	<u>2,334.10</u>
Transmission Adjustment Total	<u>56,019.47</u>

(3) Distribution Adjustments:

362 - Prior adjustment involving a retirement reversal February, 1985 - JV 4008; Vintage Year 1968.	219.16
362 - Prior year adjustment involving a retirement reversal February, 1985 - JV 4008; Vintage Year 1953.	23.64
362 - Prior year adjustment involving a retirement reversal February, 1985 - JV 4008; Vintage Year 1956.	11.28

Name of Respondent

This Report Is:
An Original

Year of Report

Gulf Power Company

December 31, 1985

ACCUMULATED PROVISIONS FOR DEPRECIATION OF
ELECTRIC UTILITY PLANT (ACCOUNT 108) (CONTINUED)

EXPLANATION OF ADJUSTMENTS

362 - Prior year adjustment involving a retirement reversal February, 1985 - JV 4008; Vintage Year 1963.	600.00
362 - Prior year adjustment involving a retirement reversal February, 1985 - JV 4008; Vintage Year 1958.	806.92
362 - Prior year adjustment involving a retirement reversal February, 1985 - JV 4008; Vintage Year 1968.	806.92
362 - Prior year adjustment involving an erroneous stores transaction February, 1985 - JV 4008; Vintage Year 1968.	244.64
362 - Prior year adjustment involving an erroneous stores transaction February, 1985 - JV 4008; Vintage Year 1963.	12.28
362 - Prior year adjustment involving an erroneous stores transaction February, 1985 - JV 4008; Vintage Year 1958.	1,007.34
362 - Prior year adjustment involving an erroneous stores transaction February, 1985 - JV 4008; Vintage Year 1958.	1,245.09
362 - Prior year adjustment involving a retirement reversal February, 1985 - JV 4008; Vintage Year 1954.	851.53
362 - A retirement indicator of "7" was used in error, to be reversed in March, 1985.	1,786.36
362 - A retirement indicator of "7" was used in error, is being reversed in March, 1985.	(1,786.36)
362 - Prior year adjustment involving a retirement reversal March, 1985 - JV 4008; Vintage Year 1958.	65.84
362 - Prior year adjustment involving a retirement reversal March, 1985 - JV 4008; Vintage Year 1958.	36.52
362 - Prior year adjustment involving a retirement reversal March, 1985 - JV 4008; Vintage Year 1951.	74.43
362 - Prior year adjustment involving a retirement reversal March, 1985 - JV 4008; Vintage Year 1951.	27.29
362 - Prior year transfer made 9/82, 4-Power Transformers were transferred from Loc. #3009 to 4124. The accumulated depreciation also needed to be transferred from FERC 353 to 362 (1973 to 1982). (FERC audit recommendation) JV 4007; Vintage Year 1973.	12,086.45

Name of Respondent

This Report Is:
An Original

Year of Report

Gulf Power Company

December 31, 1985

ACCUMULATED PROVISIONS FOR DEPRECIATION OF
ELECTRIC UTILITY PLANT (ACCOUNT 108) (CONTINUED)

EXPLANATION OF ADJUSTMENTS

362 - Prior year adjustment involving a retirement reversal - September, 1985 - JV 4008; Vintage Year 1966.	1,285.05
362 - Prior year adjustment involving a retirement reversal - September, 1985 - JV 4008; Vintage Year 1948.	5,591.04
362 - Prior year adjustment involving a retirement reversal - September, 1985 - JV 4008; Vintage Year 1952.	550.44
362 - Prior year adjustment involving a retirement reversal - September, 1985 - JV 4008; Vintage Year 1951.	367.67
364 - Prior year adjustment involving the recording of accumulated depreciation relating to the purchased Cedarwood Estate Distribution Facilities, JV 2018; Vintage Year - Mass Property.	387.62
364 - Prior year adjustment adjusting entry to correct 1984 salvage booked to Account 364 via default in S.P.A.S. This entry corrects salvage to Accounts 365 and 369. December, 1985 - JV 2018; Vintage Year 1984.	(89,257.70)
364 - Prior year adjustment adjusting entry to correct 1985 (Jan.-Nov.) salvage booked to Account 364 via default in S.P.A.S. This entry corrects salvage to Accounts 365 and 369. December, 1985 - JV 2018; Vintage Year 1985.	(181,892.89)
365 - Prior year adjustment involving the recording of accumulated depreciation relating to the purchased Cedarwood Estate Distribution Facilities, JV 2018; Vintage Year - Mass Property.	342.59
365 - Prior year adjustment adjusting entry to correct 1984 salvage booked to Account 364 via default in S.P.A.S. This entry corrects salvage to Account 365. December, 1985 - JV 2018; Vintage Year 1984.	23,363.56
365 - Prior year adjustment adjusting entry to correct 1985 (Jan.-Nov.) salvage booked to Account 364 via default in S.P.A.S. This entry corrects salvage to Account 365. December, 1985 - JV 2018; Vintage Year 1985.	66,504.60

Name of Respondent

This Report Is:
An Original

Year of Report

Gulf Power Company

December 31, 1985

ACCUMULATED PROVISIONS FOR DEPRECIATION OF
ELECTRIC UTILITY PLANT (ACCOUNT 108) (CONTINUED)

EXPLANATION OF ADJUSTMENTS

368 - Prior year adjustment involving a retirement reversal - September, 1985 - JV 3018; Vintage Year - Mass Property.	3,923.34
369 - Prior year adjustment involving the recording of accumulated depreciation relating to the purchased Cedarwood Estate Distribution Facilities, JV 2018; Vintage Year - Mass Property.	19.79
369 - Prior year adjustment adjusting entry to correct 1984 salvage booked to Account 364 via default in S.P.A.S. This entry corrects salvage to Account 369. December, 1985 - JV 2018; Vintage Year 1984.	65,894.14
369 - Prior year adjustment adjusting entry to correct 1985 (Jan.-Nov.) salvage booked to Account 364 via default in S.P.A.S. This entry corrects salvage to Account 369. December, 1985 - JV 2018; Vintage Year 1985.	<u>115,388.29</u>
Distribution Adjustment Total	<u><u>30,586.87</u></u>

(4) General Adjustments

Prior year adjustment involving a retirement reversal - September, 1985 - JV 4008; Vintage Year 1965.	<u>56.47</u>
General Adjustments Total	<u><u>56.47</u></u>
Total Adjustments	<u><u>83,539.02</u></u>

Name of Respondent GULF POWER COMPANY		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 1985
NONUTILITY PROPERTY (Account 121)					
1. Give a brief description and state the location of nonutility property included in Account 121. 2. Designate with an asterisk any property which is leased to another company. State name of lessee and whether lessee is an associated company. 3. Furnish particulars (details) concerning sales, purchases, or transfers of Nonutility Property during the year.			4. List separately all property previously devoted to public service and give date of transfer to Account 121, <i>Nonutility Property</i> . 5. Minor items (5% of the Balance at the End of the Year for Account 121 or \$100,000, whichever is less) may be grouped by (1) previously devoted to public service (line 44), or (2) other nonutility property (line 45).		
Line No.	Description and Location (a)	Balance at Beginning of Year (b)	Purchases, Sales, Transfers, etc. (c)	Balance at End of Year (d)	
1					
2	See Supplemental Page 221-A				
3					
4					
5					
6					
7					
8					
9					
10					
11					
12					
13					
14					
15					
16					
17					
18					
19					
20					
21					
22					
23					
24					
25					
26					
27					
28					
29					
30					
31					
32					
33					
34					
35					
36					
37					
38					
39					
40					
41					
42					
43					
44	Minor Item Previously Devoted to Public Service				
45	Minor Items—Other Nonutility Property				
46	TOTAL				

Name of Respondent

This Report Is:
An Original

December 31, 1985

Gulf Power Company

NONUTILITY PROPERTY (Account 121)

Description and Location (a)	Balance at Beginning of Year (b)	Purchases, Sales, Transfers, etc. (c)	Balance End of Year (d)	Particulars Concerning Sales, Purchases, Transfers, etc. (e)	Vintage Year (f)
Ponce De Leon - Prosperity 46kv Transmission	6,827	-	6,827		
Alford-Chipley Distribution Line	18,464	-	18,464		
Old Spanish Trail Parcel	54,496	(54,496)	-	Property Sold	1973
Wewa Road-Bayou George 46kv Transmission Line	8,632	-	8,632		
Chipley REA 46kv Transmission Line Property	5,711	-	5,711		
Holmes Creek-Bonifay 46kv Transmission Line	2,967	-	2,967		
Pottery Road Property	2,235	-	2,235		
Old 4th and Magnolia Street Substation Site	376	-	376		
Alford Substation Site	1,518	-	1,518		
Water Front Property	3,134	(3,134)	-	Property used in Construction of New Corporate Office Bldg.	1934
Blackwater Substation Site	191,334	-	191,334		
Pleasant Grove Substation Site	45,578	-	45,578		
Pine and M Street Substation Site	1,371	-	1,371		
East Pensacola Heights Substation Site	1,304	-	1,304		
Water Works Substation Site	4,601	-	4,601		
Milton Substation Site	605	1	606		
Olive Regulator Substation Site	936	-	936		
Cove Regulator Substation Site	2,165	-	2,165		
Belmont and G Street Substation Site	1,234	-	1,234		
Total	<u>353,488</u>	<u>(57,629)</u>	<u>295,859</u>		

Name of Respondent GULF POWER COMPANY	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 19 85	
MATERIAL AND SUPPLIES				
1. For Account 154, report the amount of plant materials and operating supplies under the primary functional classifications as indicated in column (a); estimates of amounts by function are acceptable. In column (d), designate the department or departments which use the class of material.		2. Give an explanation of important inventory adjustments during the year (on a supplemental page) showing general classes of material and supplies and the various accounts (operating expense, clearing accounts, plant, etc.) affected—debited or credited. Show separately debit or credits to stores expense-clearing, if applicable.		
Line No.	Account (a)	Balance Beginning of Year (b)	Balance End of Year (c)	Department or Departments Which Use Material (d)
1	Fuel Stock (Account 151)	76,039,554	73,889,501	Power Supply
2	Fuel Stock Expenses Undistributed (Account 152)	-	-	N/A
3	Residuals and Extracted Products (Account 153)	-	-	N/A
4	Plant Materials and Operating Supplies (Account 154)			
5	Assigned to — Construction (Estimated)	-	-	N/A
6	Assigned to — Operations and Maintenance			
7	Production Plant (Estimated)	11,313,295	12,008,853	Power Supply
8	Transmission Plant (Estimated)	1,801,736	1,700,900	Power Del.
9	Distribution Plant (Estimated)	5,345,343	5,456,161	Power Del/Dist
10	Assigned to — Other	75,188	61,093	N/A
11	TOTAL Account 154 (Enter Total of lines 5 thru 10)	18,535,562	19,227,007	
12	Merchandise (Account 155)	1,730,838	1,412,427	Appl. Sales
13	Other Materials and Supplies (Account 156)	-	-	N/A
14	Nuclear Materials Held for Sale (Account 157) (Not applicable to Gas Utilities)	-		N/A
15	Stores Expense Undistributed (Account 163)	31,107	(61,978)	N/A
16				
17				
18				
19				
20	TOTAL Materials and Supplies (Per Balance Sheet)	96,337,061	94,466,957	

Name of Respondent GULF POWER COMPANY		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr)		Year of Report Dec. 31, 1985	
MISCELLANEOUS DEFERRED DEBITS (Account 186)							
1. Report below the particulars (details) called for concerning miscellaneous deferred debits. 2. For any deferred debit being amortized, show period of amortization in column (a).				3. Minor items (1% of the Balance at End of Year for Account 186 or amounts less than \$50,000, whichever is less) may be grouped by classes.			
Line No.	Description of Miscellaneous Deferred Debit (a)	Balance at Beginning of Year (b)	Debits (c)	CREDITS		Balance at End of Year (f)	
				Account Charged (d)	Amount (e)		
1	Accrued Vacation Pay	2,516,500	-	-	2,516,500	-	
2							
3	Deferred Construction						
4	Cost-Caryville Plant	1,142,330	-	506	-	1,142,330	
5							
6	DSO Construction Work						
7	in Progress -						
8	Unclassified		20,500,412	107	20,345,967	154,445	
9							
10	Fuel Clause Adjustment						
11	True-up (Principal						
12	and Interest	-	10,039,838	557	5,393,858	4,645,980	
13							
14	Plant Cost Deferred(1)	621,540	12,153,241	107	12,668,859	105,922	
15							
16	Reconditioning Leased			571 &			
17	Office Buildings	94,063	35,033	573	95,464	33,632	
18							
19	TCOA/Mannesmann-Hansen						
20	Coal Deferral (2)	3,743,328	569,011	501	237,136	4,075,203	
21							
22	Other Miscellaneous			500 -			
23	Production Expenses	2,509,331	207,189	557	2,716,520	-	
24							
25	Other Miscellaneous						
26	Expenses	62,936	1,844,498		1,907,283	151	
27							
28							
29							
30							
31							
32							
33							
34							
35							
36							
37							
38							
39	(1) Included with Other	Miscellaneous	Expenses in 1984.				
40							
41	(2) Included with Other	Miscellaneous	Expenses in 1984.				
42							
43							
44							
45							
46							
47	Misc. Work in Progress	-				-	
48	DEFERRED REGULATORY COMM. EXPENSES (See pages 350-351)	1,083,635	238,732	928	1,322,357	-	
49	TOTAL	11,773,653	45,587,954		47,203,944	10,157,663	

Name of Respondent GULF POWER COMPANY	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 1985
--	---	--------------------------------	-------------------------------------

ACCUMULATED DEFERRED INCOME TAXES (Account 190)

1. Report the information called for below concerning the respondent's accounting for deferred income taxes.

2. At Other (Specify), include deferrals relating to other income and deductions.

Line No.	Account Subdivisions (a)	Balance at Beginning of Year (b)	Balance at End of Year (c)
1	Electric		
2	Injury and Damages Reserve	1,264,520	1,501,423
3	Property Insurance Reserve	1,705,930	1,855,883
4	Fuel Adjustment Clause Revenue	2,699,041	-
5	Interest Pollution Control Bonds	1,609,901	2,787,063
6	State Income Tax Timing Difference-Federal	-	6,094,263
7	Other	327,516	339,883
8	TOTAL Electric (Enter Total of lines 2 thru 7)	7,606,908	12,578,515
9	Gas		
10			
11			
12			
13			
14			
15	Other		
16	TOTAL Gas (Enter Total of lines 10 thru 15)		
17	Other (Specify) Appliance Sales Warranty Reserve	159,615	203,058
18	TOTAL (Acct 190) (Total of lines 8, 16 and 17)	7,766,523	12,781,573

NOTES

Electric-Other:	Balance at Beginning of Year	Balance at End of Year
FERC Adjustment	48,823	-
Fuel Expense Adjustment	42,339	-
Maintenance Expense Adjustment	125,470	131,395
Property Taxes	9,528	-
Deferred Compensation Plan	40,063	66,151
Productivity Improvement Plan	11,338	12,607
Interest and Taxes Capitalized	2,715	-
Supplemental Benefit Plan	47,240	118,796
Energy Conservation Revenue	-	10,934
	<u>327,516</u>	<u>339,883</u>

Name of Respondent GULF POWER COMPANY			This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission			Date of Report (Mo, Da, Yr)		Year of Report Dec. 31, 19 <u>85</u>		
CAPITAL STOCK (Accounts 201 and 204)										
<p>1. Report below the particulars (details) called for concerning common and preferred stock at end of year, distinguishing separate series of any general class. Show separate totals for common and preferred stock. If information to meet the stock exchange reporting requirement outlined in column (a) is available from the SEC 10-K Report Form filing, a specific reference to the report form (i.e. year and company title) may be reported in column (a) provided the fiscal years for both the 10-K report and this report are compatible.</p> <p>2. Entries in column (b) should represent the number of shares authorized by the articles of incorporation as amended to end of year.</p> <p>3. Give particulars (details) concerning shares of any class and series of stock authorized to be issued by a regulatory commission which have not yet been issued.</p> <p>4. The identification of each class of preferred stock should show the dividend rate and whether the dividends are cumulative or noncumulative.</p> <p>5. State in a footnote if any capital stock which has been nominally issued is nominally outstanding at end of year.</p> <p>6. Give particulars (details) in column (a) of any nominally issued capital stock, reacquired stock, or stock in sinking and other funds which is pledged, stating name of pledgee and purpose of pledge.</p>										
Line No.	Class and Series of Stock and Name of Stock Exchange (a)	Number of Shares Authorized by Charter (b)	Par or Stated Value Per Share (c)	Call Price at End of Year (d)	OUTSTANDING PER BALANCE SHEET (Total amount outstanding without reduction for amounts held by respondent.)		HELD BY RESPONDENT			
					Shares (e)	Amount (f)	AS REACQUIRED STOCK (Account 217)		IN SINKING AND OTHER FUNDS	
							Shares (g)	Cost (h)	Shares (i)	Amount (j)
1	See Supplemental Page 250-A									
2										
3										
4										
5										
6										
7										
8										
9										
10										
11										
12										
13										
14										
15										
16										
17										
18										
19										
20										
21										
22										
23										
24										
25										
26										
27										

Name of Respondent

Gulf Power Company

This Report Is:
An Original

Year of Report

December 31, 1985

CAPITAL STOCK (Accounts 201 and 204)

Line No.	Class and Series of Stock and Name of Stock Exchange	Number of Shares Authorized by Charter	Par or Stated Value Per Share	Call Price at End of Year	OUTSTANDING PER BALANCE SHEET (Total Amt. Outstanding W/O Reduct. for Amts. Held By Respondent)		HELD BY RESPONDENT			
					Shares	Amount	As REACQUIRED STOCK (Account 217) Shares	Cost	IN SINKING AND OTHER FUNDS Shares	Amount
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)
1	Account 201									
2	Common Stock (No Par)	992,717	38.34		992,717	38,060,000	None	-	None	-
3										
4	Account 204									
5	Cumulative Preferred (\$100 Par)									
6	4.64% Series	51,026	100.00	105.00	51,026	5,102,600				
7	5.16% Series	50,000	100.00	103.47	50,000	5,000,000				
8	5.44% Series	50,000	100.00	103.06	50,000	5,000,000				
9	7.52% Series	50,000	100.00	103.50	50,000	5,000,000				
10	8.52% Series	50,600	100.00	106.30	50,600	5,060,000				
11	7.88% Series	50,000	100.00	105.62	50,000	5,000,000				
12	10.40% Series	105,000	100.00	107.80	105,000	10,500,000				
13	8.28% Series	150,000	100.00	106.21	150,000	15,000,000				
14	9.52% Series	100,000	100.00	107.14	100,000	10,000,000				
15	11.36% Series	85,000	100.00	108.52	85,000	8,500,000				
16	Undesignated	60,000	-	-	-	-				
17	Sub-Tota] (\$100 Par)	801,626			741,626	74,162,600	None	-	None	-
18										
19	Cumulative Preferred (\$10)	10,000,000	-	-	-	-	None	-	None	-
20										
21	Total Account 204	10,801,626			741,626	74,162,600				
22										
23										
24										
25										
26										
27										

Name of Respondent GULF POWER COMPANY	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 1985
CAPITAL STOCK SUBSCRIBED, CAPITAL STOCK LIABILITY FOR CONVERSION, PREMIUM ON CAPITAL STOCK, AND INSTALLMENTS RECEIVED ON CAPITAL STOCK (Accounts 202 and 205, 203 and 206, 207, 212)			
<div style="display: flex; justify-content: space-between;"> <div style="width: 55%;"> <p>1. Show for each of the above accounts the amounts applying to each class and series of capital stock.</p> <p>2. For Account 202, <i>Common Stock Subscribed</i>, and Account 205, <i>Preferred Stock Subscribed</i>, show the subscription price and the balance due on each class at the end of year.</p> <p>3. Describe in a footnote the agreement and transactions under which a conversion liability existed under Account 203,</p> </div> <div style="width: 40%;"> <p><i>Common Stock Liability for Conversion</i>, or Account 206, <i>Preferred Stock Liability for Conversion</i>, at the end of the year.</p> <p>4. For Premium on Account 207, <i>Capital Stock</i>, designate with an asterisk any amounts representing the excess of consideration received over stated values of stocks without par value.</p> </div> </div>			
Line No.	Name of Account and Description of Item (a)	Number of Shares (b)	Amount (c)
1			
2	Premium on Capital Stock (Account 207)		
3			
4	Cumulative Preferred Stock (\$100 Par)		
5	4.64% Series	45,810	23,363
6	5.16% Series	50,000	6,450
7	5.44% Series	50,000	14,500
8	7.52% Series	50,000	20,050
9	8.52% Series	50,600	7,439
10	7.88% Series	50,000	16,350
11			
12			
13			
14			
15			
16			
17			
18			
19			
20			
21			
22			
23			
24			
25			
26			
27			
28			
29			
30			
31			
32			
33			
34			
35			
36			
37			
38			
39			
40			
41			
42			
43			
44			
45			
46	TOTAL	296,410	88,152

Name of Respondent GULF POWER COMPANY		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 19 85
OTHER PAID-IN CAPITAL (Accounts 208-211, inc.)				
<p>Report below the balance at the end of the year and the information specified below for the respective other paid-in capital accounts. Provide a subheading for each account and show a total for the account, as well as total of all accounts for reconciliation with balance sheet, page 112. Add more columns for any account if deemed necessary. Explain changes made in any account during the year and give the accounting entries effecting such change.</p> <p>(a) <i>Donations Received from Stockholders</i> (Account 208)—State amount and give brief explanation of the origin and purpose of each donation.</p> <p>(b) <i>Reduction in Par or Stated Value of Capital Stock</i> (Account 209)—State amount and give brief explanation of the capital</p>		<p>changes which gave rise to amounts reported under this caption including identification with the class and series of stock to which related.</p> <p>(c) <i>Gain on Resale or Cancellation of Reacquired Capital Stock</i> (Account 210)—Report balance at beginning of year, credits, debits, and balance at end of year with a designation of the nature of each credit and debit identified by the class and series of stock to which related.</p> <p>(d) <i>Miscellaneous Paid-In Capital</i> (Account 211)—Classify amounts included in this account according to captions which, together with brief explanations, disclose the general nature of the transactions which gave rise to the reported amounts.</p>		
Line No.	Item (a)	Amount (b)		
1	<u>Donations Received from Stockholders (Account 208)</u>			
2	None			
3				
4	<u>Reduction in Par or Stated Value of Capital Stock (Account 209)</u>			
5	None			
6				
7	<u>Gain on Resale or Cancellation of Reacquired Capital Stock</u>			
8	<u>(Account 210)</u>			
9	Balance Beginning of Year	310,658		
10	The respondent did not reacquire any additional Capital Stock			
11	during the year			
12	Balance End of Year	310,658		
13				
14	<u>Miscellaneous Paid-In Capital (Account 211)</u>			
15	Capital Contributions received from the parent Company			
16	The Southern Company	182,150,000		
17				
18	During the year 1985, \$6,000,000 was received			
19	from the parent company - The Southern Company.			
20				
21				
22				
23				
24				
25				
26				
27				
28				
29				
30				
31				
32				
33				
34				
35				
36				
37				
38				
39				
40	TOTAL	182,460,658		

Name of Respondent Gulf Power Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr)		Year of Report Dec. 31, 19 <u>85</u>			
LONG TERM DEBT (Accounts 221, 222, 223, and 224)									
<p>1. Report by balance sheet the account particulars (details) concerning long-term debt included in Accounts 221, <i>Bonds</i>, 222, <i>Reacquired Bonds</i>, 223, <i>Advances from Associated Companies</i>, and 224, <i>Other Long-Term Debt</i>.</p> <p>2. In column (a), for new issues, give Commission authorization numbers and dates.</p> <p>3. For bonds assumed by the respondent, include in column (a) the name of the issuing company as well as a description of the bonds.</p> <p>4. For advances from Associated Companies, report separately advances on notes and advances on open accounts. Designate demand notes as such. Include in column (a) names of associated companies from which advances were received.</p> <p>5. For receivers' certificates, show in column (a) the name of the court and date of court order under which such certificates were issued.</p> <p>6. In column (b) show the principal amount of bonds or other long-term debt originally issued.</p> <p>7. In column (c) show the expense, premium or discount with respect to the amount of bonds or other long-term debt originally issued.</p> <p>8. For column (c) the total expenses should be listed first for each issuance, then the amount of premium (in parentheses) or discount. Indicate the premium or discount with a notation, such as (P) or (D). The expenses, premium or discount should not be netted.</p> <p>9. Furnish in a footnote particulars (details) regarding the treatment of unamortized debt expense, premium or discount associated with issues redeemed during the year. Also, give in a footnote the date of the Commission's authorization of treatment other than as specified by the Uniform System of Accounts.</p> <p>10. Identify separately undisposed amounts applicable to issues which were redeemed in prior years.</p> <p>11. Explain any debits and credits other than amortization debited to Account 428, <i>Amortization of Debt Discount and Expense</i>, or credited to Account 429, <i>Amortization of Premium on Debt — Credit</i>.</p> <p>12. In a supplemental statement, give explanatory particulars (details) for Accounts 223 and 224 of net changes during the year. With respect to long-term advances, show for each company: (a) principal advanced during year, (b) interest added to principal amount, and (c) principal repaid during year. Give Commission authorization numbers and dates.</p> <p>13. If the respondent has pledged any of its long-term debt securities give particulars (details) in a footnote including name of the pledgee and purpose of the pledge.</p> <p>14. If the respondent has any long-term debt securities which have been nominally issued and are nominally outstanding at end of year, describe such securities in a footnote.</p> <p>15. If interest expense was incurred during the year on any obligations retired or reacquired before end of year, include such interest expense in column (i). Explain in a footnote any difference between the total of column (i) and the total of Account 427, <i>Interest on Long-Term Debt</i> and Account 430, <i>Interest on Debt to Associated Companies</i>.</p> <p>16. Give particulars (details) concerning any long-term debt authorized by a regulatory commission but not yet issued.</p>									
Line No.	Class and Series of Obligation, Coupon Rate (For new issue, given Commission Authorization numbers and dates)	Principal Amount of Debt issued	Total Expense, Premium or Discount	Nominal Date of Issue	Date of Maturity	AMORTIZATION PERIOD		Outstanding (Total amount outstanding without reduction for amounts held by respondent) (h)	Interest for Year Amount (i)
						Date From	Date To		
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	
1	See Pages 256-A and 256-B								
2									
3									
4									
5									
6									
7									
8									
9									
10									
11									
12									
13									
14									
15									
16									

Name of Respondent

Gulf Power Company

This Report Is:
An Original

Year of Report

December 31, 1985

LONG-TERM DEBT (Accounts, 221, 222, 223, and 224)

Line No.	Class & Series of Obligation, Coupon Rate (For new issue, give Commission Authori- zation numbers and dates)		Principal Amount of Debt Issued	Total Expense, Premium or Discount	Nominal Date of Issue	Date of Maturity	AMORTIZATION PERIOD		Outstanding (Total amount outstanding without reduction for amounts held by respondent)	Interest for Year Amount
							Date From	Date To		
	(a)		(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
<u>Bonds (Account 221) (Continued)</u>										
First Mortgage										
1	4%	Series Due 1988	8,000,000	3,331	2-1-58	2-1-88	2-1-58	2-1-88	8,000,000	320,000
2	4-3/4%	Series Due 1989	7,000,000	16,761	4-1-59	4-1-89	4-1-59	4-1-89	7,000,000	332,500
3	5%	Series Due 1990	5,000,000	29,876	7-1-60	7-1-90	7-1-60	7-1-90	3,890,000	194,500
4	4-5/8%	Series Due 1994	12,000,000	(47,607)	10-1-64	10-1-94	10-1-64	10-1-94	12,000,000	555,000
5	6%	Series Due 1996	15,000,000	(75,809)	6-1-66	6-1-96	6-1-66	6-1-96	15,000,000	900,000
6	7-3/4%	Series Due 1999	15,000,000	29,472	3-1-69	3-1-99	3-1-69	3-1-99	15,000,000	1,162,500
7	8-7/8%	Series Due 2000	16,000,000	82,824	7-1-70	7-1-00	7-1-70	7-1-00	12,123,000	1,075,916
8	7-1/2%	Series Due 2001	21,000,000	272,823	10-1-71	10-1-01	10-1-71	10-1-01	21,000,000	1,575,000
9	7-1/2%	Series Due 2002	22,000,000	210,909	5-1-72	5-1-02	5-1-72	5-1-02	22,000,000	1,650,000
10	7-1/2%	Series Due 2003	25,000,000	190,279	5-1-73	5-1-03	5-1-73	5-1-03	25,000,000	1,875,000
11	8-3/8%	Series Due 2007	35,000,000	728,763	3-1-77	3-1-07	3-1-77	3-1-07	35,000,000	2,931,250
12	9%	Series Due 2008	25,000,000	340,155	9-1-78	9-1-08	9-1-78	9-1-08	25,000,000	2,250,000
13	10-1/4%	Series Due 2009	30,000,000	606,214	5-1-79	5-1-09	5-1-79	5-1-09	30,000,000	3,075,000
14	15%	Series Due 2010	50,000,000	845,293	2-1-80	2-1-10	2-1-80	2-1-10	46,640,000	7,174,750
15	Total Account 221		286,000,000	3,233,284					277,653,000	25,071,416
16										
17	<u>Bonds (Account 224)-Other</u>									
18	Secured									
19	8%	Series Due 2004	8,930,000	509,865	12-1-74	12-1-04	12-1-74	12-1-04	8,930,000	714,400
20	6-3/4%	Series Due 2006	12,800,000	434,936	5-1-76	5-1-06	5-1-76	5-1-06	12,800,000	864,000
21	6%	Series Due 2006	12,500,000	473,749	10-1-76	10-1-06	10-1-76	10-1-06	12,500,000	750,000
22	11-1/2%	Series Due 2011	21,200,000	700,500	5-1-81	5-1-11	5-1-81	5-1-11	21,200,000	2,438,000
23	12.60%	Series Due 2012	32,000,000	1,488,467	8-1-82	8-1-12	8-1-82	8-1-12	32,000,000	4,032,000
24	10%	Series Due 2013	20,000,000	624,706	8-1-83	8-1-13	8-1-83	8-1-13	20,000,000	2,000,000
25	Total Secured		107,430,000	4,232,223					107,430,000	10,798,400
26										
27										

Name of Respondent

Gulf Power Company

This Report Is:
An Original

Year of Report

December 31, 1985

LONG-TERM DEBT (Accounts, 221, 222, 223, and 224) (Continued)

Line No.	Class & Series of Obligation, Coupon Rate (For new issue, give Commission Authori- zation numbers and dates)	Principal Amount of Debt Issued	Total Expense, Premium or Discount	Nominal Date of Issue	Date of Maturity	AMORTIZATION PERIOD		Outstanding (Total amount outstanding without reduction for amounts held by respondent)	Interest for Year Amount
						Date From	Date To		
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
29	Unsecured								
30	Jackson County, MS -								
31	Mississippi Pwr. Company (1)	8,475,000	102,550	11-1-73	11-1-03	11-1-73	11-1-03	8,225,000	489,159
32									
33	10.50% Series Due 2014 (2)	<u>42,000,000</u>	<u>943,052</u>	12-1-84	12-1-14	12-1-84	12-1-14	<u>42,000,000</u>	<u>4,410,000</u>
34	Total Unsecured	<u>50,475,000</u>	<u>1,045,602</u>					<u>50,225,000</u>	<u>4,899,159</u>
35	Total Account 224	<u>157,905,000</u>	<u>5,277,825</u>					<u>157,655,000</u>	<u>15,697,559</u>
36									
37	Total	<u>443,905,000</u>	<u>8,511,109</u>					<u>435,308,000</u>	<u>40,768,975</u>

Notes:

- (1) Represents the 50% share of Jackson County, Mississippi Pollution Control Bonds issued by Mississippi Power Company and assumed by the respondent as part of the joint ownership of Plant Daniel, 5.90% to 7.40% Series due 1982-2003.
- (2) Represents the 25% interest in Unit No. 3 of Georgia Power Company's (Monroe County, Georgia) Plant Scherer scheduled for commercial operation in 1987.

Name of Respondent GULF POWER COMPANY			This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 1985		
TAXES ACCRUED, PREPAID AND CHARGED DURING YEAR								
1. Give particulars (details) of the combined prepaid and accrued tax accounts and show the total taxes charged to operations and other accounts during the year. Do not include gasoline and other sales taxes which have been charged to the accounts to which the taxed material was charged. If the actual or estimated amounts of such taxes are known, show the amounts in a footnote and designate whether estimated or actual amounts.				2. Include on this page, taxes paid during the year and charged direct to final accounts, (not charged to prepaid or accrued taxes). Enter the amounts in both columns (d) and (e). The balancing of this page is not affected by the inclusion of these taxes. 3. Include in column (d) taxes charged during the year, taxes charged to operations and other accounts through (a) accruals credited to taxes accrued, (b) amounts credited to		proportions of prepaid taxes chargeable to current year, and (c) taxes paid and charged direct to operations or accounts other than accrued and prepaid tax accounts. 4. List the aggregate of each kind of tax in such manner that the total tax for each State and subdivision can readily be ascertained.		
(Continued on page 259.)								
Line No.	Kind of Tax (See Instruction 5) (a)	BALANCE AT BEGINNING OF YEAR		Taxes Charged During Year (d)	Paid During Year (e)	Adjustments (f)	BALANCE AT END OF YEAR	
		Taxes Accrued (b)	Prepaid Taxes (c)				Taxes Accrued (Account 236) (g)	Prepaid Taxes (Incl. in Account 165) (h)
1	See Page 258-A							
2								
3								
4								
5								
6								
7								
8								
9								
10								
11								
12								
13								
14								
15								
16								
17								
18								
19								
20								
21								
22								
23								
24								
25								
26								
27								
28	TOTAL							

Name of Respondent

Gulf Power Company

This Report Is:
An Original

Year of Report

December 31, 1985

TAXES ACCRUED, PREPAID AND CHARGED DURING YEAR

Line No.	Kind of Tax (See Instruction 5) (a)	BALANCE AT BEGINNING OF YEAR		Taxes Charged During Year (d)	Paid During Year (e)	Adjust- ments (f)	BALANCE AT END OF YEAR	
		Taxes Accrued (b)	Prepaid Taxes (c)				Taxes Accrued (Account 236) (g)	Prepaid Taxes (Incl. in Account 165) (h)
1	<u>Federal</u>							
2	Income	14,139,195	-	13,959,829	25,716,861	(2,004,842)	377,321	-
3	Unemployment	(548)	-	96,820	96,515	-	(243)	-
4	F.I.C.A.	653	-	3,249,318	3,249,957	-	14	-
5	Heavy Vehicles Use Tax	6,079	-	9,678	11,076	-	4,681	-
6	Total	14,145,379	-	17,315,645	29,074,409	(2,004,842)	381,773	-
7	<u>Florida</u>							
8	Income	984,647	-	2,574,672	3,925,798	(750,027)	(1,116,506)	-
9	Property Taxes	177,108	-	5,490,281	4,876,871	-	790,518	-
10	Gross Receipts	1,368,504	-	5,681,310	5,715,084	-	1,334,730	-
11	Unemployment	(804)	-	22,174	22,255	-	(885)	-
12	FPSC Assessment	238,758	-	489,294	469,744	-	258,308	-
13	Municipal Franchise	678,180	-	4,412,756	4,380,701	-	710,235	-
14	Documentary Stamps	-	-	(12,408)	(12,408)	-	-	-
15	Intangible Tax	-	-	35,986	35,986	-	-	-
16	Emergency Excise	59,000	-	297,970	250,077	-	106,893	-
17	Use Tax - Electricity	-	-	18,238	18,238	-	-	-
18	Occupational License	-	-	11,663	11,663	-	-	-
19	Retail Installment License	-	25	350	325	-	-	-
20	Total	3,505,393	25	19,022,286	19,694,334	(750,027)	2,083,293	-
21	<u>Mississippi</u>							
22	Income	34,705	-	167,475	138,427	-	63,753	-
23	Property Taxes	3,363,696	-	3,688,593	3,363,696	-	3,688,593	-
24	Unemployment	-	-	26,415	26,415	-	-	-
25	State Franchise	227,000	-	241,726	263,726	-	205,000	-
26	Total	3,625,401	-	4,124,209	3,792,264	-	3,957,346	-
27	<u>Georgia</u>							
28	Income	5,000	-	37,550	52,570	-	(10,020)	-
29	Property Taxes	-	-	430,658	430,658	-	-	-
30	Net Worth Tax	-	-	7,500	7,500	-	-	-
31	Intangible Tax	-	-	4,225	4,225	-	-	-
32	Total	5,000	-	479,933	494,953	-	(10,020)	-
33	TOTAL	21,281,173	25	40,942,073	53,055,960	(2,754,869)	6,412,392	-

Name of Respondent GULF POWER COMPANY		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr)	Year of Report
					Dec. 31, 19_85
TAXES ACCRUED, PREPAID AND CHARGED DURING YEAR (Continued)					
<p>5. If any tax (exclude Federal and state income taxes) covers more than one year, show the required information separately for each tax year, identifying the year in column (a).</p> <p>6. Enter all adjustments of the accrued and prepaid tax accounts in column (f) and explain each adjustment in a footnote. Designate debit adjustments by parentheses.</p> <p>7. Do not include on this page entries with respect to deferred income taxes or taxes collected through payroll deductions or otherwise pending transmittal of such taxes to the taxing authority.</p> <p>8. Enter accounts to which taxes charged were distributed in columns (i) thru (l). In column (i), report the amounts charged to Accounts 408.1 and 409.1 for Electric Department only. Group the amounts charged to 408.1, 409.1, 408.2 and 409.2 under other accounts in column (l). For taxes charged to other accounts or utility plant, show the number of the appropriate balance sheet account, plant account or subaccount.</p> <p>9. For any tax apportioned to more than one utility department or account, state in a footnote the basis (necessity) of apportioning such tax.</p>					
DISTRIBUTION OF TAXES CHARGED (Show utility department where applicable and account charged.)					
Line No.	Electric (Account 408.1, 409.1) (j)	Extraordinary Items (Account 409.3) (l)	Adjustment to Ret. Earnings Account 439) (k)	Other (l)	
1	See Page 259-A				
2					
3					
4					
5					
6					
7					
8					
9					
10					
11					
12					
13					
14					
15					
16					
17					
18					
19					
20					
21					
22					
23					
24					
25					
26					
27					
28	TOTAL				

Name of Respondent

This Report Is:
An Original

Year of Report

Gulf Power Company

December 31, 1985

DISTRIBUTION OF TAXES CHARGED (Show utility department where applicable and account charged)

Line No.	Electric (Account 408.1, 409.1) (i)	Extraordinary Items (Account 409.3) (j)	Adjustment to Ret. Earnings (Account 439) (k)	Other Income & Deductions (Accts. 408.2, 409.2)	Taxes Charged to Const. (Acct. 300's)	Transporta- tion Clearing (Acct. 700's)	Stores Expenses (Acct. 163)	Other
1								
2	13,178,978	-	-	780,851			-	-
3	79,598	-	-	2,824	10,870	1,046	2,482	-
4	2,387,216	-	-	87,988	668,669	30,964	74,842	(361)
5	-	-	-	-	-	9,678	-	-
6	15,645,792	-	-	871,663	679,539	41,688	77,324	(361)
7								
8	2,450,980	-	-	123,692	-	-	-	-
9	5,464,498	-	-	25,783	-	-	-	-
10	5,681,310	-	-	-	-	-	-	-
11	48,007	-	-	4,675	(36,712)	1,849	4,355	-
12	489,294	-	-	-	-	-	-	-
13	4,415,156	-	-	(2,400)	-	-	-	-
14	-	-	-	(7,554)	-	-	-	(4,854)
15	29,766	-	-	6,220	-	-	-	-
16	297,970	-	-	-	-	-	-	-
17	17,278	-	-	960	-	-	-	-
18	7,826	-	-	3,837	-	-	-	-
19	-	-	-	350	-	-	-	-
20	18,902,085	-	-	155,563	(36,712)	1,849	4,355	(4,854)
21								
22	167,475	-	-	-	-	-	-	-
23	3,688,593	-	-	-	-	-	-	-
24	26,283	-	-	-	132	-	-	-
25	241,726	-	-	-	-	-	-	-
26	4,124,077	-	-	-	132	-	-	-
27								
28	37,550	-	-	-	-	-	-	-
29	-	-	-	-	430,658	-	-	-
30	7,500	-	-	-	-	-	-	-
31	4,225	-	-	-	-	-	-	-
32	49,275	-	-	-	430,658	-	-	-
33	38,721,229	-	-	1,027,226	1,073,617	43,537	81,679	(5,215)

Name of Respondent GULF POWER COMPANY		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 1985
RECONCILIATION OF REPORTED NET INCOME WITH TAXABLE INCOME FOR FEDERAL INCOME TAXES				
<p>1. Report the reconciliation of reported net income for the year with taxable income used in computing Federal income tax accruals and show computation of such tax accruals. Include in the reconciliation, as far as practicable, the same detail as furnished on Schedule M-1 of the tax return for the year. Submit a reconciliation even though there is no taxable income for the year. Indicate clearly the nature of each reconciling amount.</p> <p>2. If the utility is a member of a group which files a consolidated Federal tax return, reconcile reported net income with</p>		<p>taxable net income as if a separate return were to be filed, indicating, however, intercompany amounts to be eliminated in such a consolidated return. State names of group members, tax assigned to each group member, and basis of allocation, assignment, or sharing of the consolidated tax among the group members.</p> <p>3. A substitute page, designed to meet a particular need of a company, may be used as long as the data is consistent and meets the requirements of the above instructions.</p>		
Line No.	Particulars (Details) (a)	Amount (b)		
1	Net Income for the Year (Page 117)	51,775,220		
2	Reconciling Items for the Year			
3				
4	Taxable Income Not Reported on Books			
5	See Page 261-A	2,472,246		
6				
7				
8				
9	Deductions Recorded on Books Not Deducted for Return			
10	See Page 261-A	48,372,063		
11				
12				
13				
14	Income Recorded on Books Not Included in Return			
15	See Page 261-A	29,556,002		
16				
17				
18				
19	Deductions on Return Not Charged Against Book Income			
20	See Page 261-A	30,480,386		
21				
22				
23				
24				
25				
26				
27	Federal Tax Net Income	42,583,141		
28	Show Computation of Tax:			
29	Tax @ 46%	19,588,245		
30	Investment Tax Credit	(5,501,223)		
31	PAYSOP	(215,000)		
32	Consolidated Tax Savings	(181,657)		
33	Rate Change Adjustment	(503,077)		
34	Fla. Rate Change Adjustment	(13,363)		
35	Prior Year Tax Trued-Up	102,291		
36	Prior Years Acct. 236 Deficiency	683,613		
37		<u>13,959,829</u>		
38				
39				
40				
41				
42				
43				
44				

Name of Respondent

This Report Is:
An Original

Year of Report

Gulf Power Company

December 31, 1985

RECONCILIATION OF REPORTED NET INCOME WITH TAXABLE INCOME
FOR FEDERAL INCOME TAXES (Continued)

LINE 4 - TAXABLE INCOME NOT REPORTED ON BOOKS\$

Uncollectible Reserve Tax Adjustment	44,379
Energy Conservation Revenue	84,106
Pollution Control Bond Interest	<u>2,343,761</u>
	<u>2,472,246</u>

LINE 9 - DEDUCTIONS RECORDED ON BOOKS NOT DEDUCTED FOR RETURN

Federal Income Taxes	35,927,796
State Income Taxes	2,515,002
Penalties	5,573
Supplemental Benefit Plan	134,610
Injury and Damages Reserve Accrual	1,800,000
Property Insurance Reserve Accrual	2,400,000
Deferred Compensation Plan	46,982
Rate Case Expenses	1,083,625
Boiler and Turbine Inspections	2,509,331
Nuclear Study Costs	1,861,886
Warranty Reserve	<u>87,258</u>
	<u>48,372,063</u>

LINE 14 - INCOME RECORDED ON BOOKS NOT INCLUDED IN RETURN

AFUDC	14,569,173
Amortization of Investment Tax Credits	2,054,867
Unbilled Revenues	2,998,536
Fuel Clause Adjustment Revenues	<u>9,933,426</u>
	<u>29,556,002</u>

LINE 19 - DEDUCTIONS ON RETURN NOT CHARGED AGAINST BOOK INCOME

Preferred Stock Deduction	146,779
Deferred Intercompany Loss	23,734
Miscellaneous Items	399
Charges to Injury and Damages Reserve	1,566,059
Charges to Property Insurance Reserve	3,871,239
Additional Pension Expense	209,082
Appliance Sales Incentive	31,605
Accrued Vacation	119,033
Cost of Removal	1,677,631
Repair Allowance	3,190,924
Productivity Improvement Plan	50,263
Rapid Amortization - Pollution Control Facilities	3,938,281
Construction Overheads Capitalized	5,432,886
Additional Depreciation	<u>10,222,471</u>
	<u>30,480,386</u>

Name of Respondent

This Report Is:
An Original

Year of Report

Gulf Power Company

December 31, 1985

RECONCILIATION OF REPORTED NET INCOME WITH TAXABLE INCOME
FOR FEDERAL INCOME TAXES (Continued)

CONSOLIDATED AND ALLOCATION INFORMATION

Members of Group Tax Allocation:

\$

The Southern Company

-

Alabama Power Company

74,663,555

Alabama Property Company

80,369

Georgia Power Company

93,650,366

Piedmont-Forrest Corporation

189,159

Gulf Power Company

13,173,925

Mississippi Power Company

12,949,979

Southern Electric Generating Co.

3,210,197

Southern Electric International

(500,209)

Southern Company Services, Inc.

-

197,417,341

[illegible]

Name of Respondent GULF POWER COMPANY		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 1985	
OTHER DEFERRED CREDITS (Account 253)						
<p>1. Report below the particulars (details) called for concerning other deferred credits.</p> <p>2. For any deferred credit being amortized, show the period of amortization.</p> <p>3. Minor items (5% of the Balance End of Year for Account 253 or amounts less than \$10,000, whichever is greater) may be grouped by classes.</p>						
Line No.	Description of Other Deferred Credits (a)	Balance at Beginning of Year (b)	DEBITS		Credits (e)	Balance at End of Year (f)
			Contra Account (c)	Amount (d)		
1	Accrued Income Taxes-JDIC	-	409	2,220,000	3,620,000	1,400,000
2						
3						
4	Directors (Respondent's)					
5	Deferred Compensation	119,565	930.2	128,565	175,546	166,546
6						
7	Energy Conservation					
8	Cost Recovery-Over					
9	Collection (Including		431 &			
10	Interest)	-	456	146,746	167,975	21,229
11						
12	Fuel Clause Adjustment-					
13	Over Collection		431 &			
14	(Including Interest)	5,542,180	456	54,031,282	48,743,837	254,735
15						
16	Maxine Mine Closure-					
17	Black Lung Trust Fund	-		-	302,796	302,796
18						
19	Merchandise Warranty					
20	Reserves	406,447	686	445,119	532,378	493,706
21						
22	Prepaid Pole Attachment					
23	Rentals	159	454	339,662	339,503	-
24						
25	Miscellaneous	62,896	Var-	6,931,994	6,898,833	29,735
26			ious			
27						
28						
29						
30						
31						
32						
33						
34						
35						
36						
37						
38						
39						
40						
41						
42						
43						
44						
45						
46						
47	TOTAL	6,131,247		64,243,368	60,780,868	2,668,747

Name of Respondent GULF POWER COMPANY	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 1985	
ACCUMULATED DEFERRED INCOME TAXES—ACCELERATED AMORTIZATION PROPERTY (Account 281)				
<div style="display: flex; justify-content: space-between;"> <div style="width: 48%;"> 1. Report the information called for below concerning the respondent's accounting for deferred income taxes relating to </div> <div style="width: 52%;"> amortizable property. 2. For Other (Specify), include deferrals relating to other </div> </div>				
Line No.	Account (a)	Balance at Beginning of Year (b)	CHANGES DURING YEAR	
			Amounts Debited (Account 410.1) (c)	Amounts Credited (Account 411.1) (d)
1	Accelerated Amortization (Account 281)			
2	Electric			
3	Defense Facilities	(259,037)	-	145,902
4	Pollution Control Facilities	2,458,089	2,028,214	60,876
5	Other	-	-	-
6				
7				
8	TOTAL Electric (Enter Total of lines 3 thru 7)	2,199,052	2,028,214	206,778
9	Gas			
10	Defense Facilities			
11	Pollution Control Facilities			
12	Other			
13				
14				
15	TOTAL Gas (Enter Total of lines 10 thru 14)	-	-	-
16	Other (Specify)	-	-	-
17	TOTAL (Acct 281) (Total of 8, 15 and 16)	2,199,052	2,028,214	206,778
18	Classification of TOTAL			
19	Federal Income Tax	1,953,665	1,811,609	200,810
20	State Income Tax	245,387	216,605	5,968
21	Local Income Tax	-	-	-
NOTES				

Name of Respondent GULF POWER COMPANY	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 19 ⁸⁵
--	---	--------------------------------	---

ACCUMULATED DEFERRED INCOME TAXES—ACCELERATED AMORTIZATION PROPERTY (Account 281) (Continued)

income and deductions.
3. Use separate pages as required.

CHANGES DURING YEAR		ADJUSTMENTS				Balance at End of Year (k)	Line No.
Amounts Debited (Account 410.2) (e)	Amounts Credited (Account 411.2) (f)	Debits		Credits			
		Acct. No. (g)	Amount (h)	Acct. No. (i)	Amount (j)		
							1
							2
-	-	236	4,291,153	236	3,873,000	13,214	3
-	-	190/236	870,439	190/236	108,554	5,187,312	4
							5
							6
							7
-	-		5,161,592		3,981,554	5,200,526	8
							9
							10
							11
							12
							13
							14
-	-		-		-	-	15
-	-		-		-	-	16
-	-		5,161,592		3,981,554	5,200,526	17
							18
-	-		5,088,888		3,979,147	4,674,205	19
-	-		72,704		2,407	526,321	20
-	-		-		-	-	21

NOTES (Continued)

Name of Respondent GULF POWER COMPANY		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 19 <u>85</u>
ACCUMULATED DEFERRED INCOME TAXES—OTHER PROPERTY (Account 282)					
<div style="display: flex; justify-content: space-between;"> <div style="width: 45%;">1. Report the information called for below concerning the respondent's accounting for deferred income taxes relating to</div> <div style="width: 55%;">property not subject to accelerated amortization. 2. For Other (Specify), include deferrals relating to other</div> </div>					
Line No.	Account Subdivisions (a)	Balance at Beginning of Year (b)	CHANGES DURING YEAR		
			Amounts Debited (Account 410.1) (c)	Amounts Credited (Account 411.1) (d)	
1	Account 282				
2	Electric	112,097,889	19,794,845	4,803,334	
3	Gas	-	-	-	
4	Other (Define)	-	-	-	
5	TOTAL (Enter Total of lines 2 thru 4)	112,097,889	19,794,845	4,803,334	
6	Other (Specify)	-	-	-	
7					
8					
9	TOTAL Account 282 (Enter Total of lines 5 thru 8)	112,097,889	19,794,845	4,803,334	
10	Classification of TOTAL				
11	Federal Income Tax	101,955,651	17,666,374	4,392,283	
12	State Income Tax	10,142,238	2,128,471	411,051	
13	Local Income Tax	-	-	-	
<div style="text-align: center; margin-bottom: 10px;">NOTES</div>					

Name of Respondent GULF POWER COMPANY	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 1985
---	--	---------------------------------------	--

ACCUMULATED DEFERRED INCOME TAXES—OTHER PROPERTY (Account 282) (Continued)

income and deductions.
3. Use separate pages as required.

CHANGES DURING YEAR		ADJUSTMENTS				Balance at End of Year (k)	Line No.
Amounts Debited (Account 410.2) (e)	Amounts Credited (Account 411.2) (f)	Debits		Credits			
		Acct. No. (g)	Amount (h)	Acct. No. (i)	Amount (j)		
							1
-	-	(1)	118,191,761	(1)	112,307,013	132,974,148	2
-	-		-		-	-	3
-	-		-		-	-	4
-	-		118,191,761		112,307,013	132,974,148	5
-	-		-		-	-	6
							7
							8
-	-		118,191,761		112,307,013	132,974,148	9
							10
-	-		107,798,151		101,880,848	121,147,045	11
-	-		10,393,610		10,426,165	11,827,103	12
-	-		-		-	-	13

NOTES (Continued)

(1) Accts. 190, 236, and 409. The majority of these adjustments represent transfers between subaccounts within Acct. 282.

Name of Respondent GULF POWER COMPANY	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 1985
---	---	--------------------------------	--

ACCUMULATED DEFERRED INCOME TAXES—OTHER (Account 283)

1. Report the information called for below concerning the respondent's accounting for deferred income taxes relating to

amounts recorded in Account 283.

2. For Other (Specify), include deferrals relating to other

Line No.	Account Subdivisions (a)	Balance at Beginning of Year (b)	CHANGES DURING YEAR	
			Amounts Debited (Account 410.1) (c)	Amounts Credited (Account 411.1) (d)
1	Account 283			
2	Electric			
3	Accrued Vacation	989,619	1,107,819	1,046,517
4	Unbilled Revenue	1,688,251	4,643,959	3,099,713
5	Boiler & Turbine Inspections	1,222,045	-	1,292,305
6	Pension Accrual	1,176,260	1,361,566	1,243,888
7	Fuel Clause Revenue	-	2,261,491	-
8	Other	1,025,531	-	1,567,689
9	TOTAL Electric (Total of lines 2 thru 8)	6,101,706	9,364,835	8,250,112
10	Gas			
11				
12				
13				
14				
15				
16	Other			
17	TOTAL Gas (Total of lines 10 thru 16)	-	-	-
18	Other (Specify)	-	-	-
19	TOTAL (Acct 283) (Enter Total of lines 9, 17 and 18)	6,101,706	9,364,835	8,250,112
20	Classification of TOTAL			
21	Federal Income Tax	5,388,305	8,364,707	7,370,996
22	State Income Tax	713,401	1,000,128	879,116
23	Local Income Tax	-	-	-

NOTES

Electric - Other:

	Balance at Beginning of Year	Changes During Year	
		Amts. Debited (Acct. 410.1)	Amts. Credited (Acct. 411.1)
Uncollectible Reserve	(66,342)	-	-
Power System Coord. Center Project	(11,805)	-	-
Rate Case Expenses	527,725	-	558,066
Computer Software	675	-	-
Plant Daniel Settlement	179,405	-	18,372
Energy Conservation Revenue	30,622	-	32,381
Section 1017 Election	365,251	-	-
Nuclear Power Generation Study	-	-	958,870
	<u>1,025,531</u>	<u>-</u>	<u>1,567,689</u>

(a) Accounts 409, 190, and 236.

Name of Respondent GULF POWER COMPANY	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 	Year of Report Dec. 31, 1985
--	---	--	-------------------------------------

ACCUMULATED DEFERRED INCOME TAXES—OTHER (Account 283) (Continued)

income and deductions.

3. Provide in the space below explanations for pages 272

and 273. Include amounts relating to insignificant items listed under Other.

4. Use separate pages as required.

CHANGES DURING YEAR		ADJUSTMENTS				Balance at End of Year (k)	Line No.
Amounts Debited (Account 410.2) (e)	Amounts Credited (Account 411.2) (f)	Debits		Credits			
		Acct. No. (g)	Amount (h)	Acct. No. (i)	Amount (j)		
							1
							2
-	-	(a)	59,898		-	1,110,819	3
-	-	(a)	1,270,184	236	109,343	4,393,338	4
-	-	409&190	70,260		-	-	5
-	-	409&190	67,628		-	1,351,566	6
-	-		-		-	2,261,491	7
-	-		1,020,024		675	477,191	8
-	-		2,487,994		110,018	9,594,405	9
							10
							11
							12
							13
							14
							15
							16
-	-		-				17
-	-		-				18
-	-		2,487,994		110,018	9,594,405	19
							20
-	-		2,200,710		608	8,582,118	21
-	-		287,284		109,410	1,012,287	22
-	-				-	-	23

NOTES (Continued)

Changes During Year		Adjustments				Balance at End of Year
Amts. Debited (Acct. 410.2)	Amts. Credited (Acct. 410.2)	Debits		Credits		
		Acct. No.	Amt.	Acct. No.	Amt.	
-	-		-		-	(66,342)
-	-	236	11,805		-	-
-	-	409&190	30,341		-	-
-	-		-	236	675	-
-	-		-		-	161,033
-	-	409&190	1,759		-	-
-	-	190	17,249		-	382,500
-	-	409&236	958,870		-	-
-	-		1,020,024		675	477,191

Name of Respondent Gulf Power Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr)		Year of Report Dec. 31, 1985	
ELECTRIC OPERATING REVENUES (Account 400)							
<p>1. Report below operating revenues for each prescribed account, and manufactured gas revenues in total.</p> <p>2. Report number of customers, columns (f) and (g), on the basis of meters, in addition to the number of flat rate accounts; except that where separate meter readings are added for billing purposes, one customer should be counted for each group of meters added. The average number of customers means the average of</p> <p>twelve figures at the close of each month.</p> <p>3. If previous year (columns (c), (e), and (g)), are not derived from previously reported figures, explain any inconsistencies in a footnote.</p> <p>4. <i>Commercial and Industrial Sales, Account 442</i>, may be classified according to the basis of classification (Small or Commercial, and Large or Industrial) regularly used by the respondent if such basis of classification is not generally greater than 1000 Kw of</p> <p>demand. (See Account 442 of the Uniform System of Accounts. Explain basis of classification in a footnote.)</p> <p>5. See page 108, Important Changes During Year, for important new territory added and important rate increases or decreases.</p> <p>6. For lines 2, 4, 5, and 6, see page 304 for amounts relating to unbilled revenue by accounts.</p> <p>7. Include unmetered sales. Provide details of such sales in a footnote..</p>							
Line No.	Title of Account (a)	OPERATING REVENUES		MEGAWATT HOURS SOLD		AVG. NO. OF CUSTOMERS PER MONTH	
		Amount for Year (b)	Amount for Previous Year (c)	Amount for Year (d)	Amount for Previous Year (e)	Number for Year (f)	Number for Previous Year (g)
1	Sales of Electricity						
2	(440) Residential Sales	186,415,458	174,302,341	2,736,432	2,560,648	223,908	212,379
3	(442) Commercial and Industrial Sales						
4	Small (or Comm.) (See Instr. 4)	109,631,212	98,407,775	1,777,418	1,559,344	28,983	27,336
5	Large (or Ind.) (See Instr. 4)	81,621,370	83,537,694	1,770,587	1,771,100	181	178
6	(444) Public Street and Highway Lighting	1,326,388	1,317,795	14,086	14,011	52	51
7	(445) Other Sales to Public Authorities	-	-	-	-	-	-
8	(446) Sales to Railroads and Railways	-	-	-	-	-	-
9	(488) Interdepartmental Sales	19,202	16,475	616	544	-	-
10	TOTAL Sales to Ultimate Consumers	379,013,630	357,582,080	6,299,139	5,905,647	253,124	239,944
11	(447) Sales for Resale	126,788,506	106,802,118	2,388,591	2,183,631	11	12
12	TOTAL Sales of Electricity	505,802,136	464,384,198	8,687,730	8,089,278	253,135	239,956
13	(Less) (449.1) Provision for Rate Refunds	-	-	-	-	-	-
14	TOTAL Reve. Net of Prov. for Refunds	505,802,136	464,384,198	8,687,730	8,089,278	253,135	239,956
15	Other Operating Revenues						
16	(450) Forfeited Discounts.	-	-				
17	(451) Miscellaneous Service Revenues	6,651,254	6,192,179				
18	(453) Sales of Water and Water Power	-	-				
19	(454) Rent from Electric Property	1,572,599	2,162,998				
20	(455) Interdepartmental Rents	-	-				
21	(456) Other Electric Revenues	4,197,649	(2,639,401)				
22							
23							
24							
25							
26	TOTAL Other Operating Revenues	12,421,502	5,715,776				
27	TOTAL Electric Operating Revenues	518,223,638	470,099,974				

*Includes \$4,132,567 unbilled revenues.

**Includes 71,869 MWH relating to unbilled revenues.

Name of Respondent Gulf Power Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 1985
---	--	---------------------------------------	--

SALES OF ELECTRICITY BY RATE SCHEDULES

1. Report below for each rate schedule in effect during the year the kWh of electricity sold, revenue, average number of customers, average kWh per customer, and average revenue per kWh, excluding data for Sales for Resale is reported on pages 310-311.

2. Provide a subheading and total for each prescribed operating revenue account in the sequence followed in "Electric Operating Revenues," page 301. If the sales under any rate schedule are classified in more than one revenue account, list the rate schedule and sales data under each applicable revenue account subheading.

3. Where the same customers are served under more than one rate schedule in the same revenue account classification (such as

a general residential schedule and an off peak water heating schedule), the entries in column (d) for the special schedule should denote the duplication in number of reported customers.

4. The average number of customers should be the number of bills rendered during the year divided by the number of billing periods during the year (12 if all billings are made monthly).

5. For any rate schedule having a fuel adjustment clause state in a footnote the estimated additional revenue billed pursuant thereto.

6. Report amount of unbilled revenue as of end of year for each applicable revenue account subheading.

Line No.	Number and Title of Rate Schedule (a)	MWh Sold (b)	Revenue (c)	Average Number of Customers (d)	KWh of Sales per Customer (e)	Revenue per KWh Sold (f)
1	See Supplemental Pages 304-A, 304-B and 304-C					
2						
3						
4						
5						
6						
7						
8						
9						
10						
11						
12						
13						
14						
15						
16						
17						
18						
19						
20						
21						
22						
23						
24						
25						
26						
27						
28						
29						
30						
31						
32						
33						
34						
35						
36						
37						
38						
39						
40						
41	Total Billed					
42	Total Unbilled Rev. (See Instr.6)					
43	TOTAL					

SALES OF ELECTRICITY BY RATE SCHEDULES

Line No.	Number and Title of Rate Schedule (a)	MWh Sold (b)	Revenue (c)	Average Number of Customers (d)	MWh of Sales per Customer (e)	(1) Revenue per MWh Sold (f)
1	<u>Residential Sales</u>					
2	RS	2,696,307	183,525,772	222,391	12,124	68.07
3	RST	428	26,715	27	15,852	62.42
4	OS - Part II	10,141	1,015,709	1,490	6,806	100.16
5	Unbilled	29,556	1,847,262	-	-	62.50
6	Total	2,736,432	186,415,458	223,908	12,221	68.12
7						
8	<u>Commercial and</u>					
9	<u>Industrial Sales</u>					
10	Small (or Commercial)					
11	GS	163,773	16,338,365	18,936	8,649	99.76
12	GSD	1,251,006	73,412,886	8,455	147,960	58.68
13	GST	99	8,118	7	14,143	82.00
14	GSDT	8,756	826,434	131	66,840	94.38
15	LP	244,091	13,003,943	91	2,682,319	53.27
16	LPT	64,032	2,951,488	5	12,806	46.09
17	OS - Part II	10,318	987,554	1,221	8,450	95.71
18	OS - Part III	4,073	303,478	137	29,730	74.51
19	Unbilled	31,270	1,798,946	-	-	57.53
20	Total	1,777,418	109,631,212	28,983	61,326	61.68
21						
22	Large (or Industrial)					
23	GSD	55,656	3,286,799	122	456,197	59.06
24	GSDT	1,195	72,667	2	597,500	60.81
25	LP	97,575	5,230,660	29	3,364,655	53.61
26	LPT	741,556	35,082,408	24	30,898,167	47.31
27	PXT	863,562	37,462,477	4	215,890,500	43.38
28	Unbilled	11,043	486,359	-	-	44.04
29	Total	1,770,587	81,621,370	181	9,782,249	46.10
30						
31	<u>Public Street and</u>					
32	<u>Highway Lighting</u>					
33	OS Part I and Part II	14,086	1,326,388	52	270,885	94.16
34	Total	14,086	1,326,388	52	270,885	94.16
35						
36	<u>Interdepartmental Sales</u>	616	19,202	-	-	31.17
37	Total	616	19,202	-	-	31.17
38						
39	Total Sales to Ultimate					
40	Customers	6,299,139	379,013,630	253,124	24,886	60.17
41						

Name of Respondent

This Report Is:
An Original

Year of Report

Gulf Power Company

December 31, 1985

SALES OF ELECTRICITY BY RATE SCHEDULES

Line No.	Number and Title of Rate Schedule (a)	MWh Sold (b)	Revenue (c)	Average Number of Customers (d)	MWh of Sales per Customer (e)	(1) Revenue per MWh Sold (f)
1	<u>Sales for Resale</u>					
2	(Refer to Pages 310 and 311)	<u>2,388,591</u>	<u>126,788,506</u>	<u>11</u>	<u>217,144,636</u>	<u>53.08</u>
3						
4	Total Sales of Electricity	<u>8,687,730</u>	<u>505,802,136</u>	<u>253,135</u>	<u>34,321</u>	<u>58.22</u>
5						
6						
7						
8						
9						
10	Total Billed	8,615,861	501,669,569	253,135	34,036	58.23
11	Total Unbilled Rev.					
12	(See Inst. 6)	<u>71,869</u>	<u>4,132,567</u>	<u>-</u>	<u>-</u>	<u>57.50</u>
13	TOTAL	<u>8,687,730</u>	<u>505,802,136</u>	<u>253,135</u>	<u>34,321</u>	<u>58.22</u>
14						

SALES OF ELECTRICITY BY RATE SCHEDULES (CONTINUED)

ESTIMATED REVENUES BILLED PURSUANT TO FUEL ADJUSTMENT TO AND
INCLUDED IN CERTAIN RATE SCHEDULES AS TABULATED BELOW:

<u>Title of Rate Schedule</u>	<u>Revenue</u>
<u>Residential Sales</u>	
RS	73,962,122
RST	11,621
OS-II	270,934
Total	<u>74,244,677</u>
<u>Commercial and Industrial Sales</u>	
Small (or Commercial)	
GS	4,473,985
GSD	34,174,961
GST	2,596
GSDT	237,421
LP	6,461,146
LPT	1,682,731
OS-II	275,307
OS-III	112,155
Total	<u>47,420,302</u>
Large (or Industrial)	
GSD	1,523,052
GSDT	31,636
LP	2,597,138
LPT	19,513,938
PXT	22,411,120
Total	<u>46,076,884</u>
<u>Public Street and Highway Lighting</u>	
OS-I	<u>376,566</u>
<u>Sales for Resale</u>	
RE	<u>(740,215)</u>
<u>Unbilled Fuel Clause Revenue</u>	<u>1,581,992</u>
Total Fuel Clause Revenue	<u>168,960,206</u>

Name of Respondent GULF POWER COMPANY		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 1985				
SALES FOR RESALE (Account 447)									
<p>1. Report sales during the year to other electric utilities and to cities or other public authorities for distribution to ultimate consumers.</p> <p>2. Provide in column (a) subheadings and classify sales as to (1) Associated Utilities, (2) Nonassociated Utilities, (3) Municipalities, (4) Cooperatives, and (5) Other Public Authorities. For each sale designate statistical classification in column (b) using the following codes: FP, firm power supplying total system requirements of customer or total requirements at a specific point</p>			<p>of delivery; FP(C), firm power supplying total system requirements of customer or total requirements at a specific point of delivery with credit allowed customer for available standby; FP(P), firm power supplementing customer's own generation or other purchases; DP, dump power; O, other. Describe in a footnote the nature of any sales classified as Other Power. Place an "x" in column (c) if sale involves export across a state line. Group together sales coded "x" in column (c) by state (or county) of origin identified in column (e), providing a subtotal for each state (or county) of delivery in columns (l) and (p).</p>						
Line No.	Sales To (a)	Statistical Classification (b)	Export Across State Lines (c)	FERC Rate Schedule No. of Seller (d)	Point of Delivery State or county (e)	Substation Ownership (if applicable) (f)	MW or MVA of Demand (Specify which)		
							Contract Demand (g)	Average Monthly Maximum Demand (h)	Annual Maximum Demand (i)
1	See Supplemental Page 310-A & 311-A								
2									
3									
4									
5									
6									
7									
8									
9									
10									
11									
12									
13									
14									
15									
16									
17									
18									
19									
20									
21									
22									
23									
24									
25									
26									
27									
28									
29									
30									
31									
32									
33									
34									
35									
36									
37									
38									
39									
40									
41									
42									
43									
44									

Name of Respondent GULF POWER COMPANY			This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 1985	
SALES FOR RESALE (Account 447) (Continued)							
<p>3. Report separately firm, dump, and other power sold to the same utility.</p> <p>4. If delivery is made at a substation, indicate ownership in column (f), using the following codes: RS, respondent owned or leased; CS, customer owned or leased.</p> <p>5. If a fixed number of megawatts of maximum demand is specified in the power contract as a basis of billings to the customer, enter this number in column (g). Base the number of megawatts of maximum demand entered in columns (h) and (i) on actual monthly readings. Furnish these figures whether</p>				<p>or not they are used in the determination of demand charges. Show in column (j) type of demand reading (i.e., instantaneous, 15, 30, or 60 minutes integrated).</p> <p>6. For column (l) enter the number of megawatt hours shown on the bills rendered to the purchasers.</p> <p>7. Explain in a footnote any amounts entered in column (o), such as fuel or other adjustments.</p> <p>8. If a contract covers several points of delivery and small amounts of electric energy are delivered at each point, such sales may be grouped.</p>			
Type of Demand Reading (j)	Voltage at Which Delivered (k)	Megawatt Hours (l)	REVENUE				Line No.
			Demand Charges (m)	Energy (n)	Other Charges (o)	Total (p)	
							1
							2
							3
							4
							5
							6
							7
							8
							9
							10
							11
							12
							13
							14
							15
							16
							17
							18
							19
							20
							21
							22
							23
							24
							25
							26
							27
							28
							29
							30
							31
							32
							33
							34
							35
							36
							37
							38
							39
							40
							41
							42
							43
							44

Name of Respondent

Gulf Power Company

This Report Is:
An Original

Year of Report

December 31, 1985

SALES FOR RESALE (Account 447)

Line No.	Sales To (a)	Stat. Classification (b)	Export Across State Line (c)	FERC Rate Sch. No. of Seller (d)	Point of Delivery State or County (e)	Substation Ownership If Applicable (f)	Contract Demand (g)	Average Monthly Maximum Demand (h)	Annual Maximum Demand (i)	Type of Demand Reading (j)	Voltage at Which Delivered (k)	Megawatt Hours (l)	Demand Charges (m)	Energy (n)	Other Charges (o) (1)	Total (p)
1	<u>Nonassociated Utilities</u>						(MVA)	(MVA)	(MVA)							
2	Alabama Electric Coop.	FP(P)	X	-	(Delivered							106	-	3,158	-	3,158
3	City of Tallahassee	FP(P)	X	-	through Associ-		(Not Applicable)					23,939	257,823	595,998	-	853,821
4	Duke Power Company	FP(P)	X	-	ated Company					Not	Not	2,272	-	78,367	-	78,367
5	Florida Power Corp.	FP(P)	X	-	Power Pool)					Appli-	Appli-	97,671	889,258	2,396,370	-	3,285,628
6	Florida Power & Light Co.	FP(P)	X	-								1,193,949	29,769,460	37,023,817	-	66,793,277
7	Gulf States Utilities	FP(P)	X	-								382,943	9,694,173	11,012,951	-	20,707,124
8	Jacksonville Electric															
9	Authority	FP(P)	X	-								325,005	6,393,592	9,417,742	-	15,811,334
10	Mississippi Power &															
11	Light Company	FP(P)	X	-								15,417	885,721	363,381	-	1,249,102
12	South Carolina Electric															
13	& Gas	FP(P)	X	-								651	-	30,364	-	30,364
14	South Carolina PSA	FP(P)	X	-								81	-	3,218	-	3,218
15	Tennessee Valley Authority	FP(P)	X	-								1,106	-	38,039	-	38,039
16	Florida Public Utilities															
17	Company	FP		1	Altha, FL	RS	2.5	1.72	2.17	15 Min.Int	12,470	8,047	151,235	312,498	(16,483)	447,250
18		FP		1	Marianna, FL	RS	21.0	15.84	19.58	15 Min.Int	12,470	85,052	1,332,825	3,290,281	(171,822)	4,451,284
19		FP		1	Chipola, FL	RS	20.0	17.16	22.04	15 Min.Int	12,470	79,998	1,386,567	3,094,843	(171,529)	4,309,881
20		FP		1	Blountstown, FL	RS	7.0	6.62	7.31	15 Min.Int	12,470	34,733	520,851	1,344,445	(73,220)	1,792,076
21	Total Nonassociated															
22	Utilities											2,250,970	51,281,505	69,005,472	(433,054)	119,853,923
23																
24																
25	<u>Municipalities</u>															
26	Blountstown			1	Blountstown, FL	RS	6.0	4.36	5.88	15 Min.Int	12,470	20,472	379,906	792,972	(42,866)	1,130,012
27	Total Municipalities											20,472	379,906	792,972	(42,866)	1,130,012
28																
29	<u>Cooperatives</u>															
30	West Florida	FP(P)		1	Altha, FL	RS	4.594	3.76	4.85	15 Min.Int	12,470	11,388	196,794	419,525	(31,417)	584,902
31	Electric Coop.	FP(P)		1	Westville, FL	CS	2.256	1.90	2.35	15 Min.Int	46,000	10,116	151,099	373,303	(20,127)	504,275
32		FP(P)		1	East Pittman, FL	RS	3.959	3.14	4.36	15 Min.Int	12,470	10,433	168,324	383,386	(28,502)	523,208
33		FP(P)		1	Alford, FL	RS	3.694	3.33	4.57	15 Min.Int	12,470	17,251	289,439	635,631	(34,633)	890,437
34		FP(P)		1	Grandridge, FL	RS	6.663	6.07	7.93	15 Min.Int	12,470	19,577	323,869	721,594	(54,060)	991,403
35		FP(P)		1	Bonifay, FL	CS	5.311	3.87	4.70	15 Min.Int	46,000	19,581	311,910	721,312	(38,809)	994,413
36	Choctawhatchee															
37	Electric Coop.	FP(P)		1	Santa Rosa, FL	RS	8.412	6.19	9.69	15 Min.Int	12,470	28,803	578,441	1,060,399	(56,747)	1,582,093
38	Total Cooperatives											117,149	2,019,876	4,315,150	(264,295)	6,070,731
39																
40	Estimated Revenue															
41	Subject to Refund													(266,160)	-	(266,160)
42																
43	Total Sales for Resale											2,388,591	53,681,287	73,847,434	(740,215)	126,788,506

(1) Other charges (Col.o) represents estimated revenues billed pursuant to fuel adjustment.

1st + wheeling - agreement cancellation effective latter part of 1986

Name of Respondent		This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
Gulf Power Company		(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Dec. 31, 1985
ELECTRIC OPERATION AND MAINTENANCE EXPENSES				
If the amount for previous year is not derived from previously reported figures, explain in footnotes.				
Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)	
1	1. POWER PRODUCTION EXPENSES			
2	A. Steam Power Generation			
3	Operation			
4	(500) Operation Supervision and Engineering	2,891,335	2,454,528	
5	(501) Fuel	230,880,112	214,857,921	
6	(502) Steam Expenses	2,978,076	2,794,257	
7	(503) Steam from Other Sources	-	-	
8	(Less) (504) Steam Transferred—Cr.	-	-	
9	(505) Electric Expenses	3,507,842	3,346,439	
10	(506) Miscellaneous Steam Power Expenses	4,225,563	3,463,813	
11	(507) Rents	4,413	4,066	
12	TOTAL Operation (Enter Total of Lines 4 thru 11)	244,487,341	226,921,024	
13	Maintenance			
14	(510) Maintenance Supervision and Engineering	2,286,417	1,958,808	
15	(511) Maintenance of Structures	1,707,968	2,015,066	
16	(512) Maintenance of Boiler Plant	12,702,031	11,811,565	
17	(513) Maintenance of Electric Plant	7,950,300	4,642,557	
18	(514) Maintenance of Miscellaneous Steam Plant	1,545,094	1,512,427	
19	TOTAL Maintenance (Enter Total of Lines 14 thru 18)	26,191,810	21,940,423	
20	TOTAL Power Production Expenses—Steam Power (Enter Total of lines 12 and 19)	270,679,151	248,861,447	
21	B. Nuclear Power Generation			
22	Operation			
23	(517) Operation Supervision and Engineering			
24	(518) Fuel			
25	(519) Coolants and Water			
26	(520) Steam Expenses			
27	(521) Steam from Other Sources			
28	(Less) (522) Steam Transferred—Cr.			
29	(523) Electric Expenses			
30	(524) Miscellaneous Nuclear Power Expenses			
31	(525) Rents			
32	TOTAL Operation (Enter Total of lines 23 thru 31)	-0-	-0-	
33	Maintenance			
34	(528) Maintenance Supervision and Engineering			
35	(529) Maintenance of Structures			
36	(530) Maintenance of Reactor Plant Equipment			
37	(531) Maintenance of Electric Plant			
38	(532) Maintenance of Miscellaneous Nuclear Plant			
39	TOTAL Maintenance (Enter Total of lines 34 thru 38)	-0-	-0-	
40	TOTAL Power Production Expenses—Nuclear Power (Enter total of lines 32 and 39)	-0-	-0-	
41	C. Hydraulic power Generation			
42	Operation			
43	(535) Operation Supervision and Engineering			
44	(536) Water for Power			
45	(537) Hydraulic Expenses			
46	(538) Electric Expenses			
47	(539) Miscellaneous Hydraulic Power Generation Expenses			
48	(540) Rents			
49	TOTAL Operation (Enter Total of lines 43 thru 48)	-0-	-0-	

Name of Respondent Gulf Power Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 1985
ELECTRIC OPERATION AND MAINTENANCE EXPENSES (Continued)				
Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)	
50	C. Hydraulic Power Generation (Continued)			
51	Maintenance			
52	(541) Maintenance Supervision and Engineering			
53	(542) Maintenance of Structures			
54	(543) Maintenance of Reservoirs, Dams, and Waterways			
55	(544) Maintenance of Electric Plant			
56	(545) Maintenance of Miscellaneous Hydraulic Plant			
57	TOTAL Maintenance (Enter Total of lines 52 thru 56)	-0-	-0-	
58	TOTAL Power Production Expenses—Hydraulic Power (Enter total of lines 49 and 57)	-0-	-0-	
59	D. Other Power Generation			
60	Operation			
61	(546) Operation Supervision and Engineering	-	(43)	
62	(547) Fuel	63,612	27,042	
63	(548) Generation Expenses	10,456	9,897	
64	(549) Miscellaneous Other Power Generation Expenses	-	11,427	
65	(550) Rents	-	-	
66	TOTAL Operation (Enter Total of lines 61 thru 65)	74,068	48,323	
67	Maintenance			
68	(551) Maintenance Supervision and Engineering	1,696	(44)	
69	(552) Maintenance of Structures	1,784	457	
70	(553) Maintenance of Generating and Electric Plant	212,102	10,349	
71	(554) Maintenance of Miscellaneous Other Power Generation Plant	6,334	6,301	
72	TOTAL Maintenance (Enter Total of lines 68 thru 71)	221,916	17,063	
73	TOTAL Power Production Expenses—Other Power (Enter Total of lines 66 and 72)	295,984	65,386	
74	E. Other Power Supply Expenses			
75	(555) Purchased Power	12,912,998	3,557,486	
76	(556) System Control and Load Dispatching	775,973	797,585	
77	(557) Other Expenses	(4,452,863)	204,543	
78	TOTAL Other Power Supply Expenses (Enter Total of lines 75 thru 77)	9,236,108	4,559,614	
79	TOTAL Power Production Expenses (Enter Total of lines 20, 40, 58, 73, and 78)	280,211,243	253,486,447	
80	2. TRANSMISSION EXPENSES			
81	Operation			
82	(560) Operation Supervision and Engineering	327,455	370,880	
83	(561) Load Dispatching	365,371	363,989	
84	(562) Station Expenses	117,151	104,633	
85	(563) Overhead Lines Expenses	196,558	129,780	
86	(564) Underground Lines Expenses	12,150	-	
87	(565) Transmission of Electricity by Others	-	-	
88	(566) Miscellaneous Transmission Expenses	172,478	119,493	
89	(567) Rents	1,625,297	1,358,624	
90	TOTAL Operation (Enter Total of lines 82 thru 89)	2,816,460	2,447,399	
91	Maintenance			
92	(568) Maintenance Supervision and Engineering	228,182	215,992	
93	(569) Maintenance of Structures	2,201	18,190	
94	(570) Maintenance of Station Equipment	424,326	343,735	
95	(571) Maintenance of overhead Lines	752,141	708,457	
96	(572) Maintenance of underground Lines	-	-	
97	(573) Maintenance of Miscellaneous Transmission Plant	60,423	69,462	
98	TOTAL Maintenance (Enter Total of lines 92 thru 97)	1,467,273	1,355,836	
99	TOTAL Transmission Expenses (Enter Total of lines 90 and 98)	4,283,733	3,803,235	
100	3. DISTRIBUTION EXPENSES			
101	Operation			
102	(580) Operation Supervision and Engineering	849,001	478,294	

Name of Respondent Gulf Power Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 19 <u>85</u>
ELECTRIC OPERATION AND MAINTENANCE EXPENSES (Continued)				
Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)	
103	3. DISTRIBUTION Expenses (Continued)			
104	(581) Load Dispatching	180,359	181,213	
105	(582) Station Expenses	250,263	310,133	
106	(583) Overhead Line Expenses	401,970	140,264	
107	(584) Underground Line Expenses	399,361	126,065	
108	(585) Street Lighting and Signal System Expenses	151,927	160,239	
109	(586) Meter Expenses	956,140	829,623	
110	(587) Customer Installations Expenses	198,664	201,183	
111	(588) Miscellaneous Expenses	512,833	385,516	
112	(589) Rents	29,541	7,861	
113	TOTAL Operation (Enter Total of lines 102 thru 112)	3,930,059	2,820,391	
114	Maintenance			
115	(590) Maintenance Supervision and Engineering	460,988	434,846	
116	(591) Maintenance of Structures	6,390	6,892	
117	(592) Maintenance of Station Equipment	419,369	430,242	
118	(593) Maintenance of Overhead lines	5,054,694	3,140,511	
119	(594) Maintenance of Underground Lines	561,900	472,236	
120	(595) Maintenance of Line Transformers	334,739	317,482	
121	(596) Maintenance of Street Lighting and Signal Systems	135,858	123,016	
122	(597) Maintenance of Meters	62,543	51,365	
123	(598) Maintenance of Miscellaneous Distribution Plant	98,667	27,756	
124	TOTAL Maintenance (Enter Total of lines 115 thru 123)	7,135,148	5,004,346	
125	TOTAL Distribution Expenses (Enter Total of lines 113 and 124)	11,065,207	7,824,737	
126	4. CUSTOMER ACCOUNTS EXPENSES			
127	Operation			
128	(901) Supervision	324,475	302,297	
129	(902) Meter Reading Expenses	1,215,521	1,257,520	
130	(903) Customer Records and Collection Expenses	4,651,439	4,408,839	
131	(904) Uncollectible Accounts	592,188	483,516	
132	(905) Miscellaneous Customer Accounts Expenses	70,230	65,075	
133	TOTAL Customer Accounts Expenses (Enter Total of lines 128 thru 132)	6,853,853	6,517,247	
134	5. CUSTOMER SERVICE AND INFORMATIONAL EXPENSES			
135	Operation			
136	(907) Supervision	278,312	267,732	
137	(908) Customer American Expenses	3,683,725	3,787,826	
138	(909) Informational and Instructional Expenses	948,349	810,239	
139	(910) Miscellaneous Customer Service and Informational Expenses	544,233	404,683	
140	TOTAL Cust. Service and Informational Exp. (Enter Total of lines 136 thru 139)	5,454,619	5,270,480	
141	6. SALES EXPENSES			
142	Operation			
143	(911) Supervision	-	630	
144	(912) Demonstrating and Selling Expenses	675,409	144,027	
145	(913) Advertising Expenses	452,515	25,093	
146	(916) Miscellaneous Sales Expenses	-	-	
147	TOTAL Sales Expenses (Enter Total of lines 143 thru 146)	1,127,924	169,750	
148	7. ADMINISTRATIVE AND GENERAL EXPENSES			
149	Operation			
150	(920) Administrative and General Salaries	7,087,507	6,694,674	
151	(921) Office Supplies and Expenses	2,153,010	2,182,401	
152	(Less) (922) Administrative Expenses Transferred—Ct.	640,435	671,173	

Name of Respondent Gulf Power Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 19 <u>85</u>
ELECTRIC OPERATION AND MAINTENANCE EXPENSES (Continued)				
Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)	
153	7. ADMINISTRATIVE AND GENERAL EXPENSES (Continued)			
154	(923) Outside Services Employed	6,163,775	6,939,611	
155	(924) Property Insurance	2,831,234	1,578,208	
156	(925) Injuries and Damages	2,115,504	1,515,220	
157	(926) Employee Pensions and Benefits	5,834,811	5,100,790	
158	(927) Franchise Requirements	-	-	
159	(928) Regulatory Commission Expenses	1,504,303	634,231	
160	(929) Duplicate Charges—Cr.	143,775	62,177	
161	(930.1) General Advertising Expenses	178,005	158,946	
162	(930.2) Miscellaneous General Expenses	2,498,078	1,830,707	
163	(931) Rents	145,077	137,979	
164	TOTAL Operation (Enter Total of lines 150 thru 163)	29,727,094	26,039,417	
165	Maintenance			
166	(935) Maintenance of General Plant	638,388	455,278	
167	TOTAL Administrative and General Expenses (Enter Total of lines 164 thru 166)	30,365,482	26,494,695	
168	TOTAL Electric Operation and Maintenance Expenses (Enter total of lines 79, 99, 125, 133, 140, 147, and 167)	339,362,061	303,566,591	

NUMBER OF ELECTRIC DEPARTMENT EMPLOYEES	
<p>1. The data on number of employees should be reported for the payroll period ending nearest to October 31, or any payroll period ending 60 days before or after October 31.</p> <p>2. If the respondent's payroll for the reporting period includes any special construction personnel, include such employees on line 3, and show the number of such special construction employees in a footnote.</p> <p>3. The number of employees assignable to the electric department from joint functions of combination utilities may be determined by estimate, on the basis of employee equivalents. Show the estimated number of equivalent employees attributed to the electric department from joint functions.</p>	
1. Payroll Period Ended (Date)	December 13, 1986
2. Total Regular Full-Time Employees	1,471
3. Total Part-Time and Temporary Employees	38
4. Total Employees	1,509

Name of Respondent Gulf Power Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr)		Year of Report Dec. 31, 1985			
PURCHASED POWER (Account 555) (Except interchange power)									
1. Report power purchased for resale during the year. Report on page 328 particulars (details) concerning interchange power transactions during the year; do not include such figures on this page. 2. Provide in column (a) subheadings and classify purchases as to: (1) Associated Utilities, (2) Nonassociated Utilities, (3) Associated Nonutilities, (4) Other Nonutilities, (5) Municipalities,				(6) Cooperatives, and (7) Other Public Authorities. For each purchase designate statistical classification in column (b) using the following codes: FP, firm power; DP, dump or surplus power; O, other. Describe the nature of any purchases classified as Other Power. Enter an "x" in column (c) if purchase involves import across a state line. 3. Report separately firm, dump, and other power purchased					
Line No.	Purchase From (a)	Statistical Classification (b)	Import Across State Lines (c)	FERC Rate Schedule No. of Seller (d)	Point of Delivery State or county) (e)	Substation Ownership (If applicable) (f)	MW or MVA of Demand (Specify which)		
							Contract Demand (g)	Average Monthly Maximum Demand (h)	Annual Maximum Demand (i)
1	See Supplemental Page 326-A & 327-A								
2									
3									
4									
5									
6									
7									
8									
9									
10									
11									
12									
13									
14									
15									
16									
17									
18									
19									
20									
21									
22									
23									
24									
25									
26									
27									
28									
29									
30									
31									
32									
33									
34									
35									
36									
37									
38									
39									
40									
41									
42									
43									
44									
45									

Name of Respondent Gulf Power Company			This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 1985	
PURCHASED POWER (Account 555) (Continued) (Except interchange power)							
<p>from the same company.</p> <p>4. If receipt of power is at a substation, indicate ownership in column (f), using the following codes: RS, respondent owned or leased; SS, seller owned or leased.</p> <p>5. If a fixed number of megawatts of maximum demand is specified in the power contract as a basis of billing, enter this number in column (g). Base the number of megawatts of maximum demand shown in columns (h) and (i) on actual monthly</p>			<p>readings. Furnish those figures whether they are used or not in the determination of demand charges. Show in column (j) type of demand reading (i.e. instantaneous, 15, 30, or 60 minutes integrated).</p> <p>6. For column (l) enter the number of megawatt hours purchased as shown by the power bills rendered to the purchases.</p> <p>7. Explain in a footnote any amount entered in column (o), such as fuel or other adjustments.</p>				
Type of Demand Reading (j)	Voltage at Which Received (k)	Megawatt Hours (l)	Cost Of Energy				Line No.
			Demand Charges (m)	Energy Charges (n)	Other Charges (o)	Total (m + n + o) (p)	
							1
							2
							3
							4
							5
							6
							7
							8
							9
							10
							11
							12
							13
							14
							15
							16
							17
							18
							19
							20
							21
							22
							23
							24
							25
							26
							27
							28
							29
							30
							31
							32
							33
							34
							35
							36
							37
							38
							39
							40
							41
							42
							43
							44
							45

Name of Respondent

Gulf Power Company

This Report Is:
An Original

Year of Report

December 31, 1985

PURCHASED POWER (Account 555)

Line No.	Purchase From (a)	Stat. Classification (b)	Import Across State Line (c)	FERC Rate Sch. No. of Seller (d)	Point of Delivery State or County (e)	Substation Ownership if Applicable (f)	Contract Demand (g)	Average Monthly Maximum Demand (h)	Annual Maximum Demand (i)	Type of Demand Reading (j)	Voltage at Which Received (k)	Megawatt Hours (l)	Demand Charges (m)	Energy Charges (n)	Other Charges (o)	Total (m+n+o) (p)
1	Associated Utilities															
2	Assoc. Cos. Pwr. Pools															
3	Received	FP	X	Note(1)-Pg-328-A			Columns (g)-(j)	Not	Applicable	Note(1)	2,111,435	3,898,413	49,800,179	1,428,313	55,126,905	
4	Delivered	FP	X	Note(1)-Pg-328-A							Note(1)	1,562,452	2,454,552	41,389,306	43,843,858	
5																
6	Net Purchase											548,983	1,443,861	8,410,873	1,428,313	11,283,047
7																
8	Non-Associated Utilities															
9	Fl. Power Corp.	DP	X	Note(2)-Pg 328-A								(97,948)	(889,258)	(2,411,135)		(3,300,393)
10	Duke Power Co.	DP	X	Note(3)-Pg 328-A								8,333		129,132		129,132
11	So. Carolina E & G	DP	X	Note(3)-Pg 328-A								25,966	1,722	582,094		583,816
12	Miss P. & L. Co.	DP	X	Note(3)-Pg 328-A								(9,146)	(885,721)	(164,014)		(1,049,735)
13	Fl. P. & L. Co.	DP/FP	X	Note(3)-Pg 328-A								(1,193,273)	(29,704,138)	(36,979,280)		(66,683,418)
14	Gulf States Util.	DP/FP	X	Note(3)-Pg 328-A								(382,455)	(9,703,519)	10,996,505		(20,700,024)
15																
16	TOTAL											(1,648,523)	(41,180,914)	(49,839,708)		(91,020,622)
17																
18	Other Public Authorities															
19	Jacksonville Ele.Aut.	DP/FP	X	Note(3)-Pg 328-A								(325,082)	-	(9,319,555)		(9,319,555)
20	T.V.A.	DP	X	Note(3)-Pg 328-A								777	-	26,341		26,341
21	So. Carolina P.S.A.	DP	X	Note(3)-Pg 328-A								1,078	-	26,063		26,063
22	City of Tallahassee	DP	X	Note(3)-Pg 328-A								(23,933)	(257,823)	(595,748)		(853,571)
23	S.E.P.A.															
24	Capacity	0	X	Note(3)-Pg 328-A									383,722			383,722
25	Carters Pump	0	X	Note(3)-Pg 328-A								(28,702)		(765,161)		(765,161)
26	Carters Draw	0	X	Note(3)-Pg 328-A								20,152		767,459		767,459
27	Energy Account	0	X	Note(3)-Pg 328-A								(704)		(15,430)		(15,430)
28	Transfer	0	X	Note(3)-Pg 328-A								13,756				
29	Storage Acct.	0	X	Note(3)-Pg 328-A								209				
30	Delivered to P.C.	0	X	Note(3)-Pg 328-A								(13,378)				
31																
32	TOTAL											(355,917)	125,899	(9,876,031)		(9,750,132)
33																
34																
35	Power Sold to UPS			Note(3) Pg 328-A								2,043,034	41,440,459	60,960,246		102,400,705
36																
37																
38																
39																
40	TOTAL PURCHASED POWER											587,577	1,829,305	9,655,380	1,428,313	12,912,998

Name of Respondent

Gulf Power Company

This Report Is:
An Original

Year of Report

December 31, 1985

PURCHASED AND INTERCHANGED POWER (Account 555) (CONTINUED)

NOTES

(1) Associated Cos. Power Pool:

<u>Point of Delivery or Receipt</u>	<u>Voltage</u>	<u>MWH</u>
Alabama - Florida St. Line	Various	2,718,226
Georgia - Florida St. Line	115,000	(200,157)
Mississippi - Florida St. Line	230,000	(3,107,760)

(2) Florida Power Corporation:

<u>Point of Delivery or Receipt</u>	<u>Voltage</u>	<u>MWH</u>
Scholz Plant	115,000	-
Callaway Substation	230,000	(757,624)

(3) Gulf's share of sales through the Southern Electric System.

(4) Respondent, together with its associated companies of the Southern Electric System participates in an intra-system interchange agreement which provides for the coordinated operation of the power producing facilities of the system and the capacities available to the system from non-affiliated sources and for the pooling of surplus energy available for interchange.

(5) For details, refer to Southern Company Services, Inc., Detail of Interchange Transactions by Interconnection and Summary of Power Pool Transactions and Billings for the twelve months ending December 31, 1984, Pages 328-B - 328-N attached.

INFORMATION SERVICES-BIRMINGHAM



SOUTHERN COMPANY SERVICES, INC.
DETAIL OF INTERCHANGE TRANSACTIONS BY INTERCONNECTIONS
JAN, 1985 - DEC, 1985

STATEMENT A-1
SHEET 1
DATE 01/10/86

	ALABAMA		GEORGIA		GULF	
	DELIVERED TO POOL	RECEIVED FROM POOL	DELIVERED TO POOL	RECEIVED FROM POOL	DELIVERED TO POOL	RECEIVED FROM POOL
ALABAMA POWER COMPANY	0	0	3,812,721,342	6,444,953,739	854,428,584	3,572,654,600
GEORGIA POWER COMPANY	6,444,953,739	3,812,721,342	0	0	350,131,000	149,974,000
GULF POWER COMPANY	3,572,654,600	854,428,584	149,974,000	350,131,000	0	0
MISSISSIPPI POWER COMPANY	1,096,234,000	107,040,000	0	0	3,641,347,000	533,587,000
SEGCO	4,403,000	4,210,247,000	8,280,000	2,577,617,000	0	0
GREENE COUNTY	14,246,000	1,128,590,000	0	0	0	0
TENNESSEE VALLEY AUTH.	4,502,800,072	1,478,158,210	1,392,946,628	3,204,568,564	0	0
FLORIDA POWER CORPORATION	0	0	1,899,065,000	4,445,000	764,705,000	7,081,000
DUKE POWER COMPANY	0	0	410,401,000	1,501,471,000	0	0
SOUTH CAROLINA E&G CO.	0	0	149,091,000	1,114,134,000	0	0
MISSISSIPPI P&L COMPANY	0	0	0	0	0	0
SOUTH MISSISSIPPI E.P.A.	0	0	0	0	0	0
FLORIDA POWER & LIGHT CO.	0	0	18,643,200,000	13,295,000	0	0
SOUTH CAROLINA P.S.A.	0	0	125,473,000	38,074,000	0	0
CITY OF TALLAHASSEE	0	0	1,211,752,000	0	0	0
SAVANNAH ELECTRIC & POWER	0	0	393,114,000	259,410,000	0	0
ALABAMA ELECTRIC CO-OP	1,079,454,000	1,501,538,000	0	0	63,216,000	710,000
GULF STATES UTILITIES	0	0	0	0	0	0
SUBTOTAL	16,714,745,411	13,090,721,136	28,196,017,970	15,508,099,303	5,673,827,584	4,264,006,600
SEPA TRANSFER	(161,726,000)	(8,557,000)	(70,980,000)	(32,454,000)	0	(13,171,000)
SEPA TRANSFER GA/FLA	0	0	0	0	0	0
CARTERS DAM PUMPING	(149,417,000)	0	0	(212,898,000)	(28,702,000)	0
CARTERS DAM DRAW	0	(104,887,000)	(149,306,000)	0	0	(20,152,000)
JACKSONVILLE ELEC. AUTH.	0	0	0	0	0	0
SEGCO ALLOCATION	0	(3,387,590,500)	0	(3,387,590,500)	0	0
GRCO ALLOCATION	0	(2,018,606,000)	0	0	0	0
SMEPA ALLOCATION	0	0	0	0	0	0
SE&P ALLOCATION	0	0	(44,948,000)	0	0	0
AEC ALLOCATION	0	(371,540,000)	0	0	0	(32,005,000)
TOTAL	16,403,602,411	7,199,540,636	27,930,783,970	11,875,358,803	5,645,125,584	4,198,678,600
NET	9,204,061,775	0	16,055,425,167	0	1,446,446,984	0

Page 328-B

Continued on Page 328-C

WLM/TBM/FJ/LS/EW/BM/PS/PP

() DENOTES NEGATIVE FIGURE.

INFORMATION SERVICES-BIRMINGHAM



SOUTHERN COMPANY SERVICES, INC.
DETAIL OF INTERCHANGE TRANSACTIONS BY INTERCONNECTIONS
JAN, 1985 - DEC, 1985

STATEMENT A-1
SHEET 2
DATE 01/10/86

	MISSISSIPPI		SEGCO		GREENE COUNTY	
	DELIVERED TO POOL	RECEIVED FROM POOL	DELIVERED TO POOL	RECEIVED FROM POOL	DELIVERED TO POOL	RECEIVED FROM POOL
ALABAMA POWER COMPANY	107,040,000	1,098,234,000	4,210,247,000	4,403,000	1,128,590,000	14,246,000
GEORGIA POWER COMPANY	0	0	2,577,617,000	8,280,000	0	0
GULF POWER COMPANY	533,587,000	3,641,347,000	0	0	0	0
MISSISSIPPI POWER COMPANY	0	0	0	0	2,249,999,000	0
SEGCO	0	0	0	0	0	0
GREENE COUNTY	0	2,249,999,000	0	0	0	0
TENNESSEE VALLEY AUTH.	0	0	0	0	0	0
FLORIDA POWER CORPORATION	0	0	0	0	0	0
DUKE POWER COMPANY	0	0	0	0	0	0
SOUTH CAROLINA E&G CO.	0	0	0	0	0	0
MISSISSIPPI P&L COMPANY	998,558,000	590,933,000	0	0	0	0
SOUTH MISSISSIPPI E.P.A.	591,000	1,092,615,000	0	0	0	0
FLORIDA POWER & LIGHT CO.	0	0	0	0	0	0
SOUTH CAROLINA P.S.A.	0	0	0	0	0	0
CITY OF TALLAHASSEE	0	0	0	0	0	0
SAVANNAH ELECTRIC & POWER	0	0	0	0	0	0
ALABAMA ELECTRIC CO-OP	0	0	0	0	0	0
GULF STATES UTILITIES	5,593,635,000	0	0	0	0	0
SUBTOTAL	7,233,411,000	8,671,128,000	6,787,864,000	12,683,000	3,378,589,000	14,246,000
SEPA TRANSFER	0	(178,524,000)	0	0	0	0
SEPA TRANSFER GA/FLA	0	0	0	0	0	0
CARTERS DAM PUMPING	(34,577,000)	0	0	0	0	0
CARTERS DAM DRAW	0	(24,267,000)	0	0	0	0
JACKSONVILLE ELEC. AUTH.	0	0	0	0	0	0
SEGCO ALLOCATION	0	0	(6,775,181,000)	0	0	0
GRCO ALLOCATION	0	(1,345,737,000)	0	0	(3,364,343,000)	0
SMEPA ALLOCATION	(86,715,000)	0	0	0	0	0
SE&P ALLOCATION	0	0	0	0	0	0
AEC ALLOCATION	0	0	0	0	0	0
TOTAL	7,112,119,000	7,122,600,000	12,683,000	12,683,000	14,246,000	14,246,000
NET	0	10,481,000	0	0	0	0

Page 328-C

Continued on Page 328-D

WLM/TBM/FJ/LS/EW/BM/PS/PP

() DENOTES NEGATIVE FIGURE.

INFORMATION SERVICES-BIRMINGHAM



SOUTHERN COMPANY SERVICES, INC.
DETAIL OF INTERCHANGE TRANSACTIONS BY INTERCONNECTIONS
JAN, 1985 - DEC, 1985

STATEMENT A-1
SHEET 3
DATE 01/10/86

	TOTAL	
	DELIVERED TO POOL	RECEIVED FROM POOL
ALABAMA POWER COMPANY	10,113,026,926	11,132,491,339
GEORGIA POWER COMPANY	9,372,701,739	3,970,875,342
GULF POWER COMPANY	4,256,215,600	4,845,806,584
MISSISSIPPI POWER COMPANY	6,987,580,000	640,627,000
SEGCO	12,683,000	6,787,864,000
GREENE COUNTY	14,246,000	3,378,589,000
TENNESSEE VALLEY AUTH.	5,895,746,700	4,680,724,774
FLORIDA POWER CORPORATION	2,663,770,000	11,526,000
DUKE POWER COMPANY	410,401,000	1,501,471,000
SOUTH CAROLINA E&G CO.	149,091,000	1,114,134,000
MISSISSIPPI P&L COMPANY	988,558,000	590,933,000
SOUTH MISSISSIPPI E.P.A.	591,000	1,092,615,000
FLORIDA POWER & LIGHT CO.	18,643,200,000	13,295,000
SOUTH CAROLINA P.S.A.	125,473,000	38,074,000
CITY OF TALLAHASSEE	1,211,752,000	0
SAVANNAH ELECTRIC & POWER	393,114,000	259,410,000
ALABAMA ELECTRIC CO-OP	1,142,670,000	1,502,248,000
GULF STATES UTILITIES	5,593,635,000	0
SUBTOTAL	67,984,454,965	41,560,884,039
SEPA TRANSFER	(232,706,000)	(232,706,000)
SEPA TRANSFER GA/FLA	0	0
CARTERS DAM PUMPING	(212,696,000)	(212,696,000)
CARTERS DAM DRAW	(149,306,000)	(149,306,000)
JACKSONVILLE ELEC. AUTH.	0	0
SEGCO ALLOCATION	(6,775,181,000)	(6,775,181,000)
GRCO ALLOCATION	(3,364,343,000)	(3,364,343,000)
SMEPA ALLOCATION	(86,715,000)	0
SE&P ALLOCATION	(44,948,000)	0
AEC ALLOCATION	0	(403,545,000)
TOTAL	57,118,559,965	30,423,107,039
NET	26,695,452,926	0

Page 328-D

Continued on Page 328-E

WLM/TBM/FJ/LS/EW/BM/PS/PP

() DENOTES NEGATIVE FIGURE.

INFORMATION SERVICES-BIRMINGHAM

SOUTHERN COMPANY SERVICES, INC.
SUMMARY OF POWER POOL TRANSACTIONS AND BILLING
JAN, 1985 - DEC, 1985

STATEMENT A-2
SHEET 1
DATE 01/10/88
(SUMMARY)

PURCHASES AND SALES	X-----ALABAMA POWER COMPANY-----X			
	X-----ENERGY (KWH)-----X		X-----PAYMENTS (DOLLARS)-----X	
	DELIVERED TO POOL	RECEIVED FROM POOL	RECEIVED FROM POOL	MADE TO POOL
<u>ASSOCIATED COMPANIES</u>				
MONTHLY PAYMENT	0	0	6,783,696.00	1,439,480.00
MONTH-END ADJUSTMENT	13,711,068	25,560,042	326,514.44	605,125.98
INTERCHANGE ENERGY (ASSOCIATED)	879,155,000	3,169,955,000	23,706,785.77	73,891,712.24
INTERCHANGE ENERGY (NON-ASSOCIATED)	2,690,641,000	417,703,000	64,718,421.57	9,610,065.14
POOL ENERGY	3,717,000	14,777,801	128,963.81	208,813.70
TOTAL	3,587,224,068	3,627,995,843	95,664,381.59	85,755,197.06
<u>NON-ASSOCIATED COMPANIES</u>				
TENNESSEE VALLEY AUTH.	4,068,578	8,059,600	137,877.50	273,420.14
FLORIDA POWER CORPORATION	508,373,641	484,155	12,511,662.96	8,532.02
DUKE POWER COMPANY	12,418,839	55,425,482	493,126.02	1,158,281.07
SOUTH CAROLINA E&G CO.	3,407,551	73,911,510	159,099.67	1,706,903.61
MISSISSIPPI P&L COMPANY	80,184,533	32,626,490	1,890,451.96	1,036,200.19
FLORIDA POWER & LIGHT CO.	5,537,634,869	3,545,265	152,875,428.09	213,657.38
SOUTH CAROLINA P.S.A.	422,598	5,994,246	16,685.00	151,422.58
CITY OF TALLAHASSEE	124,250,660	32,110	3,094,131.59	1,305.59
GULF STATES UTILITIES	1,632,204,334	2,534,568	41,449,995.06	85,451.92
JACKSONVILLE ELEC. AUTH.	1,528,950,813	64,220	40,616,024.07	3,160.59
TOTAL	9,431,916,414	182,677,646	253,244,481.92	4,638,335.09
<u>INTERCHANGE TRANSACTIONS</u>				
<u>ASSOCIATED COMPANIES</u>				
REGULATION ENERGY	1,114,064	3,084,000		
TOTAL	1,114,064	3,084,000		
<u>NON-ASSOCIATED COMPANIES</u>				
TENNESSEE VALLEY AUTH.	9,657,627	12,269,158		
LOOP INTERCHANGE	5,935,755	5,759,506		
TOTAL	15,593,382	18,028,664		
<u>OTHER SERVICES AND CHARGES</u>				
<u>ASSOCIATED COMPANIES</u>				
TRANSMISSION FACILITIES CHARGES			.00	8,481,363.00
FIXED REGULATION CHARGE (451 HOURS)			3,250.80	1,225.58
HYDRO OPTIMIZATION CHARGE			64,893.00	21,896.29
TOTAL			68,143.80	8,504,484.87
<u>NON-ASSOCIATED COMPANIES</u>				
TENNESSEE VALLEY AUTH.			.00	13,199.78
FLORIDA POWER CORPORATION			4,381,146.00	.00
SOUTH CAROLINA E&G CO.			.00	4,734.38
MISSISSIPPI P&L COMPANY			4,364,063.00	.00
FLORIDA POWER & LIGHT CO.			100,636,360.29	.00
CITY OF TALLAHASSEE			1,172,956.00	.00
GULF STATES UTILITIES			35,885,462.06	.00

WLM/TBM/FJ/LS/EW/BM/PS/PP

INFORMATION SERVICES-BIRMINGHAM



SOUTHERN COMPANY SERVICES, INC.
SUMMARY OF POWER POOL TRANSACTIONS AND BILLING
JAN, 1985 - DEC, 1985

STATEMENT A-2
SHEET 2
DATE 01/10/86
(SUMMARY)

OTHER SERVICES AND CHARGES

JACKSONVILLE ELEC. AUTH.
TOTAL

GRAND TOTAL

NET TRANSACTIONS AND SETTLEMENT

X-----ALABAMA POWER COMPANY-----X			
X-----ENERGY(KWH)-----X		X-----PAYMENTS(DOLLARS)-----X	
DELIVERED TO POOL	RECEIVED FROM POOL	RECEIVED FROM POOL	MADE TO POOL
		22,214,396.30	.00
		168,654,383.65	17,934.14
13,035,847,928	3,831,786,153	517,631,390.96	98,915,951.16
9,204,061,775		418,715,439.80	

INFORMATION SERVICES-BIRMINGHAM



SOUTHERN COMPANY SERVICES, INC.
SUMMARY OF POWER POOL TRANSACTIONS AND BILLING
JAN, 1985 - DEC, 1985

STATEMENT A-2
SHEET 3
DATE 01/10/86
(SUMMARY)

PURCHASES AND SALES	X-----GEORGIA POWER COMPANY-----X			
	X-----ENERGY(KWH)-----X		X-----PAYMENTS(DOLLARS)-----X	
	DELIVERED TO POOL	RECEIVED FROM POOL	RECEIVED FROM POOL	MADE TO POOL
<u>ASSOCIATED COMPANIES</u>				
MONTHLY PAYMENT	0	0	931,833.00	13,189,095.00
MONTH-END ADJUSTMENT	14,135,180	20,954,746	332,984.70	501,270.40
INTERCHANGE ENERGY (ASSOCIATED)	5,600,773,000	264,239,000	131,179,470.54	7,333,005.94
INTERCHANGE ENERGY (NON-ASSOCIATED)	352,923,000	3,568,172,000	7,154,853.69	89,253,464.74
POOL ENERGY	30,498,000	18,684,390	154,319.88	134,840.49
TOTAL	5,998,329,180	3,872,050,136	139,753,441.81	110,411,676.57
<u>NON-ASSOCIATED COMPANIES</u>				
TENNESSEE VALLEY AUTH.	6,860,839	13,485,366	232,539.40	457,900.56
FLORIDA POWER CORPORATION	850,661,098	807,420	20,936,694.18	14,266.52
DUKE POWER COMPANY	20,837,148	92,523,078	827,909.27	1,934,780.26
SOUTH CAROLINA E&G CO.	5,747,570	535,428,127	268,507.42	12,290,370.43
MISSISSIPPI P&L COMPANY	134,510,162	54,748,251	3,171,895.15	1,737,224.44
FLORIDA POWER & LIGHT CO.	8,472,886,411	5,989,742	236,446,366.78	360,975.19
SOUTH CAROLINA P.S.A.	707,007	10,006,703	27,919.30	252,811.36
CITY OF TALLAHASSEE	208,071,246	54,250	5,182,541.37	2,205.81
GULF STATES UTILITIES	2,561,433,977	4,247,343	65,101,152.93	143,229.27
JACKSONVILLE ELEC. AUTH.	2,384,748,982	108,500	63,699,667.52	5,339.83
TOTAL	14,646,464,440	717,398,780	395,895,193.32	17,199,103.67
<u>INTERCHANGE TRANSACTIONS</u>				
<u>ASSOCIATED COMPANIES</u>				
REGULATION ENERGY	1,868,057	363,000		
TOTAL	1,868,057	363,000		
<u>NON-ASSOCIATED COMPANIES</u>				
TENNESSEE VALLEY AUTH.	18,972,758	20,692,031		
LOOP INTERCHANGE	9,945,071	9,650,372		
TOTAL	28,917,829	30,342,403		
<u>OTHER SERVICES AND CHARGES</u>				
<u>ASSOCIATED COMPANIES</u>				
TRANSMISSION FACILITIES CHARGES			9,744,898.00	.00
FIXED REGULATION CHARGE (451 HOURS)			537.60	2,052.77
HYDRO OPTIMIZATION CHARGE			3,146.00	36,898.01
TOTAL			9,748,581.60	38,950.78
<u>NON-ASSOCIATED COMPANIES</u>				
TENNESSEE VALLEY AUTH.			.00	11,462.64
FLORIDA POWER CORPORATION			8,319,848.00	7,935.24
SOUTH CAROLINA E&G CO.			.00	34,880.11
MISSISSIPPI P&L COMPANY			8,286,408.00	.00
FLORIDA POWER & LIGHT CO.			183,261,368.06	.00
CITY OF TALLAHASSEE			2,236,805.00	.00
GULF STATES UTILITIES			66,315,600.13	.00

WLM/TBM/FJ/LS/EW/BM/PS/PP

INFORMATION SERVICES-BIRMINGHAM



SOUTHERN COMPANY SERVICES, INC.
SUMMARY OF POWER POOL TRANSACTIONS AND BILLING
JAN, 1985 - DEC, 1985

STATEMENT A-2
SHEET 4
DATE 01/10/86
(SUMMARY)

	X-----GEORGIA POWER COMPANY-----X		X-----PAYMENTS(DOLLARS)-----X	
	DELIVERED	RECEIVED	RECEIVED	MADE
	TO POOL	FROM POOL	FROM POOL	TO POOL
<u>OTHER SERVICES AND CHARGES</u>				
JACKSONVILLE ELEC. AUTH.			40,501,530.88	.00
TOTAL			308,921,580.07	54,277.99
GRAND TOTAL	20,875,579,486	4,620,154,319	854,318,776.80	127,704,009.01
NET TRANSACTIONS AND SETTLEMENT	18,055,425,167		726,614,787.79	

INFORMATION SERVICES-BIRMINGHAM



SOUTHERN COMPANY SERVICES, INC.
SUMMARY OF POWER POOL TRANSACTIONS AND BILLING
JAN, 1985 - DEC, 1985

STATEMENT A-2
SHEET 5
DATE 01/10/86
(SUMMARY)

	GULF POWER COMPANY-----X			
	ENERGY(KWH)-----X		PAYMENTS(DOLLARS)-----X	
	DELIVERED TO POOL	RECEIVED FROM POOL	RECEIVED FROM POOL	MADE TO POOL
PURCHASES AND SALES				
<u>ASSOCIATED COMPANIES</u>				
MONTHLY PAYMENT	0	0	2,454,552.00	3,898,413.00
MONTH-END ADJUSTMENT	16,900,985	3,553,846	406,638.41	87,864.50
INTERCHANGE ENERGY (ASSOCIATED)	134,739,000	1,842,288,000	3,767,624.15	44,257,263.82
INTERCHANGE ENERGY (NON-ASSOCIATED)	1,406,797,000	263,414,000	37,118,791.67	5,437,821.66
POOL ENERGY	4,015,000	2,179,533	96,251.90	17,229.37
TOTAL	1,562,451,985	2,111,435,379	43,843,858.13	53,698,592.35
<u>NON-ASSOCIATED COMPANIES</u>				
TENNESSEE VALLEY AUTH.	777,267	1,554,423	26,335.21	52,676.00
FLORIDA POWER CORPORATION	98,041,440	93,750	2,412,782.06	1,646.84
DUKE POWER COMPANY	2,387,106	10,719,679	94,716.01	223,847.77
SOUTH CAROLINA E&G CO.	650,786	26,616,858	30,364.30	612,458.05
MISSISSIPPI P&L COMPANY	15,416,810	6,270,608	363,380.60	199,367.37
FLORIDA POWER & LIGHT CO.	1,193,948,528	675,709	37,020,002.26	40,722.00
SOUTH CAROLINA P.S.A.	81,516	1,159,277	3,217.72	29,280.88
CITY OF TALLAHASSEE	23,939,447	6,120	595,997.48	248.84
GULF STATES UTILITIES	382,943,402	487,928	11,012,951.20	16,445.86
JACKSONVILLE ELEC. AUTH.	325,094,119	12,240	9,433,382.32	602.39
TOTAL	2,043,280,419	47,596,592	60,993,129.16	1,177,296.00
INTERCHANGE TRANSACTIONS				
<u>ASSOCIATED COMPANIES</u>				
REGULATION ENERGY	214,308	0		
TOTAL	214,308	0		
<u>NON-ASSOCIATED COMPANIES</u>				
TENNESSEE VALLEY AUTH.	1,841,787	2,343,564		
LOOP INTERCHANGE	1,142,947	1,108,927		
TOTAL	2,984,734	3,452,491		
OTHER SERVICES AND CHARGES				
<u>ASSOCIATED COMPANIES</u>				
TRANSMISSION FACILITIES CHARGES			.00	1,421,890.00
FIXED REGULATION CHARGE (451 HOURS)			.00	236.07
HYDRO OPTIMIZATION CHARGE			.00	4,186.68
TOTAL			.00	1,426,312.75
<u>NON-ASSOCIATED COMPANIES</u>				
TENNESSEE VALLEY AUTH.			.00	.00
FLORIDA POWER CORPORATION			889,258.00	.00
SOUTH CAROLINA E&G CO.			.00	1,722.37
MISSISSIPPI P&L COMPANY			885,721.00	.00
FLORIDA POWER & LIGHT CO.			29,704,138.36	.00
CITY OF TALLAHASSEE			257,823.00	.00
GULF STATES UTILITIES			9,703,518.76	.00

WLM/TBM/FJ/LS/EW/BM/PS/PP

INFORMATION SERVICES-BIRMINGHAM



SOUTHERN COMPANY SERVICES, INC.
SUMMARY OF POWER POOL TRANSACTIONS AND BILLING
JAN, 1985 - DEC, 1985

STATEMENT A-2
SHEET 6
DATE 01/10/86
(SUMMARY)

OTHER SERVICES AND CHARGES

JACKSONVILLE ELEC. AUTH.
TOTAL

GRAND TOTAL

NET TRANSACTIONS AND SETTLEMENT

X-----GULF POWER COMPANY-----X			
X-----ENERGY (KWH)-----X		X-----PAYMENTS (DOLLARS)-----X	
DELIVERED TO POOL	RECEIVED FROM POOL	RECEIVED FROM POOL	MADE TO POOL
		6,074,140.28	.00
		47,514,599.40	1,722.37
3,608,931,446	2,162,484,462	152,351,586.69	56,303,923.47
1,446,446,984		96,047,863.22	

INFORMATION SERVICES-BIRMINGHAM



SOUTHERN COMPANY SERVICES, INC.
SUMMARY OF POWER POOL TRANSACTIONS AND BILLING
JAN, 1985 - DEC, 1985

STATEMENT A-2
SHEET 7
DATE 01/10/86
(SUMMARY)

PURCHASES AND SALES

ASSOCIATED COMPANIES

MONTHLY PAYMENT
MONTH-END ADJUSTMENT
INTERCHANGE ENERGY (ASSOCIATED)
INTERCHANGE ENERGY (NON-ASSOCIATED)
POOL ENERGY
TOTAL

X-----MISSISSIPPI POWER COMPANY-----X		X-----PAYMENTS(DOLLARS)-----X	
DELIVERED TO POOL	RECEIVED FROM POOL	RECEIVED FROM POOL	MADE TO POOL
0	0	8,811,825.00	454,918.00
6,043,170	721,749	144,943.44	18,800.11
232,088,000	1,570,273,000	5,640,255.57	38,812,154.03
495,011,000	896,083,000	12,522,935.69	17,213,651.08
0	2,588,278	.00	18,652.03
733,142,170	2,269,666,025	27,119,959.70	56,516,175.25

NON-ASSOCIATED COMPANIES

TENNESSEE VALLEY AUTH.
FLORIDA POWER CORPORATION
DUKE POWER COMPANY
SOUTH CAROLINA E&G CO.
MISSISSIPPI P&L COMPANY
FLORIDA POWER & LIGHT CO.
SOUTH CAROLINA P.S.A.
CITY OF TALLAHASSEE
GULF STATES UTILITIES
JACKSONVILLE ELEC. AUTH.
TOTAL

943,318	1,791,611	31,994.35	61,081.18
113,043,821	105,675	2,782,828.33	1,889.83
2,802,907	12,163,761	111,669.74	255,099.09
791,093	23,385,505	37,046.99	538,734.54
18,078,495	7,367,851	426,649.13	232,860.23
828,333,184	830,284	22,753,557.74	50,037.47
93,879	1,315,774	3,710.35	33,259.20
27,747,647	7,520	691,770.65	305.76
305,782,287	588,181	7,735,308.99	19,178.55
278,300,086	15,040	7,275,748.62	740.19
1,573,894,727	47,550,982	41,850,282.89	1,193,186.04

INTERCHANGE TRANSACTIONS

ASSOCIATED COMPANIES

REGULATION ENERGY
TOTAL

250,571	0
250,571	0

NON-ASSOCIATED COMPANIES

TENNESSEE VALLEY AUTH.
LOOP INTERCHANGE
TOTAL

2,256,035	2,846,528
1,329,227	1,290,195
3,585,262	4,136,723

OTHER SERVICES AND CHARGES

ASSOCIATED COMPANIES

TRANSMISSION FACILITIES CHARGES
FIXED REGULATION CHARGE (451 HOURS)
HYDRO OPTIMIZATION CHARGE
TOTAL

158,355.00	.00
.00	273.98
.00	5,058.02
158,355.00	5,332.00

NON-ASSOCIATED COMPANIES

TENNESSEE VALLEY AUTH.
FLORIDA POWER CORPORATION
SOUTH CAROLINA E&G CO.
MISSISSIPPI P&L COMPANY
FLORIDA POWER & LIGHT CO.
CITY OF TALLAHASSEE
GULF STATES UTILITIES

.00	.00
882,351.00	.00
.00	1,508.14
878,746.00	.00
8,566,470.79	.00
269,532.00	.00
4,786,387.80	.00

WLM/TBM/FJ/LS/EW/BM/PS/PP

INFORMATION SERVICES-BIRMINGHAM



SOUTHERN COMPANY SERVICES, INC.
SUMMARY OF POWER POOL TRANSACTIONS AND BILLING
JAN, 1985 - DEC, 1985

STATEMENT A-2
SHEET 8
DATE 01/10/86
(SUMMARY)

	X-----MISSISSIPPI POWER COMPANY-----X	
	X-----ENERGY (KWH)-----X	X-----PAYMENTS (DOLLARS)-----X
OTHER SERVICES AND CHARGES	DELIVERED TO POOL	RECEIVED FROM POOL
JACKSONVILLE ELEC. AUTH.		RECEIVED FROM POOL
TOTAL		2,728,688.57
		18,112,178.16
GRAND TOTAL	2,310,872,730	87,240,773.75
NET TRANSACTIONS AND SETTLEMENT		29,524,572.32

INFORMATION SERVICES-BIRMINGHAM



SOUTHERN COMPANY SERVICES, INC.
SUMMARY OF POWER POOL TRANSACTIONS AND BILLING
JAN, 1985 - DEC, 1985

STATEMENT A-2
SHEET 9
DATE 01/10/86
(SUMMARY)

	X-----ENERGY (KWH)-----X		X-----TOTAL-----X		X-----PAYMENTS (DOLLARS)-----X	
	DELIVERED TO POOL	RECEIVED FROM POOL	RECEIVED FROM POOL	MADE TO POOL		
PURCHASES AND SALES						
ASSOCIATED COMPANIES						
MONTHLY PAYMENT	0	0	18,981,906.00	18,981,906.00		
MONTH-END ADJUSTMENT	50,790.383	50,790.383	1,211,080.99	1,211,060.99		
INTERCHANGE ENERGY (ASSOCIATED)	6,846,755.000	6,846,755.000	164,294,136.03	164,294,136.03		
INTERCHANGE ENERGY (NON-ASSOCIATED)	4,945,372.000	4,945,372.000	121,515,002.82	121,515,002.62		
POOL ENERGY	38,230.000	38,230.000	379,535.59	379,535.59		
TOTAL	11,881,147.383	11,881,147.383	306,381,641.23	306,381,641.23		
NON-ASSOCIATED COMPANIES						
TENNESSEE VALLEY AUTH.	12,650.000	24,891.000	428,746.46	845,077.88		
FLORIDA POWER CORPORATION	1,570,120.000	1,491.000	38,643,985.53	26,335.21		
DUKE POWER COMPANY	38,446.000	170,832.000	1,527,421.04	3,572,008.19		
SOUTH CAROLINA E&G CO.	10,597.000	659,342.000	495,018.38	15,148,466.63		
MISSISSIPPI P&L COMPANY	248,188.000	101,013.000	5,852,376.84	3,205,652.23		
FLORIDA POWER & LIGHT CO.	16,032,803.000	11,041.000	449,095,354.87	665,392.04		
SOUTH CAROLINA P.S.A.	1,305.000	18,476.000	51,532.37	466,774.02		
CITY OF TALLAHASSEE	384,009.000	100.000	9,564,441.09	4,066.00		
GULF STATES UTILITIES	4,882,344.000	7,838.000	125,299,408.18	264,305.60		
JACKSONVILLE ELEC. AUTH.	4,515,094.000	200.000	121,024,822.53	9,843.00		
TOTAL	27,695,556.000	995,224.000	751,983,087.29	24,207,920.80		
INTERCHANGE TRANSACTIONS						
ASSOCIATED COMPANIES						
REGULATION ENERGY	3,447.000	3,447.000				
TOTAL	3,447.000	3,447.000				
NON-ASSOCIATED COMPANIES						
TENNESSEE VALLEY AUTH.	32,728.207	38,151.281				
LOOP INTERCHANGE	18,353.000	17,809.000				
TOTAL	51,081.207	55,960.281				
OTHER SERVICES AND CHARGES						
ASSOCIATED COMPANIES						
TRANSMISSION FACILITIES CHARGES			9,903,253.00	9,903,253.00		
FIXED REGULATION CHARGE (451 HOURS)			3,788.40	3,788.40		
HYDRO OPTIMIZATION CHARGE			68,039.00	68,039.00		
TOTAL			9,975,080.40	9,975,080.40		
NON-ASSOCIATED COMPANIES						
TENNESSEE VALLEY AUTH.			.00	24,662.40		
FLORIDA POWER CORPORATION			14,472,803.00	7,935.24		
SOUTH CAROLINA E&G CO.			.00	42,845.00		
MISSISSIPPI P&L COMPANY			14,414,938.00	.00		
FLORIDA POWER & LIGHT CO.			322,168,337.50	.00		
CITY OF TALLAHASSEE			3,937,116.00	.00		
GULF STATES UTILITIES			116,690,968.75	.00		

WLM/TBM/FJ/LS/EW/BM/PS/PP

INFORMATION SERVICES-BIRMINGHAM



SOUTHERN COMPANY SERVICES, INC.
SUMMARY OF POWER POOL TRANSACTIONS AND BILLING
JAN, 1985 - DEC, 1985

STATEMENT A-2
SHEET 10
DATE 01/10/86
(SUMMARY)

OTHER SERVICES AND CHARGES

JACKSONVILLE ELEC. AUTH.
TOTAL

GRAND TOTAL

NET TRANSACTIONS AND SETTLEMENT

X-----ENERGY(KWH)-----X		X-----TOTAL-----X		X-----PAYMENTS(DOLLARS)-----X	
DELIVERED TO POOL	RECEIVED FROM POOL			RECEIVED FROM POOL	MADE TO POOL
				71,518,758.03	.00
				543,202,719.28	75,442.64
39,831,231,590	12,935,778,864			1,811,542,528.20	340,640,085.07
28,695,452,928				1,270,902,443.13	

NOTES: (A) MONTH-END ADJUSTMENT BILLED AT INTERCHANGE RATE.
WLM/TBM/FJ/LS/EW/BM/PS/PP

Name of Respondent Gulf Power Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 1985
MISCELLANEOUS GENERAL EXPENSES (Accounting 930.2) (ELECTRIC)				
Line No.	Description (a)	Amount (b)		
1	Industry Association Dues	146,519		
2	Nuclear Power Research Expenses	287,764		
3	Other Experimental and General Research Expenses	46,689		
4	Publishing and Distributing Information and Reports to Stockholders; Trustee, Registrar, and Transfer Agent Fees and Expenses, and Other Expenses of Servicing Outstanding Securities of the Respondent	156,462		
5	Other Expenses (List items of \$5,000 or more in this column showing the (1) purpose, (2) recipient and (3) amount of such items. Group amounts of less than \$5,000 by classes if the number of items so grouped is shown)	1,861,015		
6	For detail of Other Expenses, see pages 333-A and 333-B			
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				
21				
22				
23				
24				
25				
26				
27				
28				
29				
30				
31				
32				
33				
34				
35				
36				
37				
38				
39				
40				
41				
42				
43				
44				
45				
46	TOTAL	2,498,449		

Name of Respondent

This Report Is:
An Original

Year of Report

Gulf Power Company

Dec. 31, 1985

MISCELLANEOUS GENERAL EXPENSES (ACCOUNT 930.2, ELECTRIC) (CONTINUED)

DETAIL OF OTHER EXPENSES

Directors' Fees and Expenses:

W. D. Hull, Jr. Director's Fees	10,200
Robert F. McRae, Sr. Director's Fees	9,400
Expenses (Travel)	61
Crawford Rainwater Director's Fees	8,600
C. Walter Ruckel Director's Fees	8,200
Expenses (Travel)	190
Joseph R. Tannehill Director's Fees	4,700
Vincent J. Whibbs, Sr. Director's Fees	10,200
Directors' Miscellaneous Expenses 4 Items - Each Less Than \$5,000	<u>2,732</u>
Total Directors' Fees and Expenses	<u>54,283</u>

Administrative and General Expenses
for Joint Ownership:

Administrative and General Expenses of Respondent Associated with Plant Daniel	<u>1,758,665</u>
---	------------------

Other Miscellaneous General Expenses:Arbitration Matters -

Expenses of Respondent in Conjunction with Arbitration Matters:	
Karl W. Boyles, Jr. - Legal Fees and Expenses	5,352
8 Items - Each Less Than \$5,000	<u>4,711</u>
	<u>10,063</u>

Continued on Page 333-B

Name of Respondent

This Report Is:
An Original

Year of Report

Gulf Power Company

Dec. 31, 1985

MISCELLANEOUS GENERAL EXPENSES (ACCOUNT 930.2, ELECTRIC) (CONTINUED)

DETAIL OF OTHER EXPENSES

Filing Fees:

Expenses of Respondent in Conjunction
with Various Filing Fees:

6 Items - Each Less Than \$5,000

121

Lines of Credit -

Expenses of Respondent in Conjunction
with Maintaining Lines of Credit with
Banks:

Continental Bank

6,306

2 Items - Each Less Than \$5,000

8,437

14,743

New Corporate Office Building Groundbreaking

Expenses of Respondent in Conjunction
with Groundbreaking Ceremonies for the New
Corporate Office Building:

Design Associates - Art Work and Graphics

6,564

15 Items - Each Less Than \$5,000

7,814

14,378

Union Negotiations and Labor Relations -

Expenses of Respondent in Conjunction
with Union Negotiations and Labor Relation
Matters:

3 Items - Each Less Than \$5,000

4,828

Miscellaneous -

Expenses of Respondent in Conjunction
with Miscellaneous Matters:

13 Items - Each Less Than \$5,000

3,934

Total Other Miscellaneous General Expenses

48,067

Total Other Expenses

1,861,015

Name of Respondent GULF POWER COMPANY	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 19 <u>85</u>		
DEPRECIATION AND AMORTIZATION OF ELECTRIC PLANT (Accounts 403, 404, 405) (Except amortization of acquisition adjustments)					
<p>1. Report in Section A for the year the amounts for: (a) <i>Depreciation Expense</i> (Account 403); (b) <i>Amortization of Limited-Term Electric Plant</i> (Account 404); and (c) <i>Amortization of Other Electric Plant</i> (Account 405).</p> <p>2. Report in section B the rates used to compute amortization charges for electric plant (Accounts 404 and 405). State the basis used to compute the charges and whether any changes have been made in the basis or rates used from the preceding report year.</p> <p>3. Report all available information called for in section C every fifth year beginning with report year 1971, reporting annually only changes to columns (c) through (g) from the complete report of the preceding year.</p> <p>Unless composite depreciation accounting for total depreciable plant is followed, list numerically in column (a) each plant subaccount, account or functional classification, as appropriate, to which a rate is applied. Identify at the bottom of section C the type of plant included in any subaccounts used.</p>					
<p>In column (b) report all depreciable plant balances to which rates are applied showing subtotals by functional classifications and showing a composite total. Indicate at the bottom of section C the manner in which column (b) balances are obtained. If average balances, state the method of averaging used.</p> <p>For columns (c), (d), and (e) report available information for each plant subaccount, account or functional classification listed in column (a). If plant mortality studies are prepared to assist in estimating average service lives, show in column (f) the type mortality curve selected as most appropriate for the account and in column (g), if available, the weighted average remaining life of surviving plant.</p> <p>If composite depreciation accounting is used, report available information called for in columns (b) through (g) on this basis.</p> <p>4. If provisions for depreciation were made during the year in addition to depreciation provided by application of reported rates, state at the bottom of section C the amounts and nature of the provisions and the plant items to which related.</p>					
A. Summary of Depreciation and Amortization Charges					
Line No.	Functional Classification (a)	Depreciation Expense (Account 403) (b)	Amortization of Limited-Term electric Plant (Acct. 404) (c)	Amortization of Other Electric Plant (Acct. 405) (d)	Total (e)
1	Intangible Plant	-	-	-	-
2	Steam Product Plant	20,397,375	440,411	-	20,837,786
3	Nuclear Production Plant	-	-	-	-
4	Hydraulic Production Plant—Conventional	-	-	-	-
5	Hydraulic Production Plant—Pumped Storage	-	-	-	-
6	Other Production Plant	288,864	-	-	288,864
7	Transmission Plant	3,089,407	-	-	3,089,407
8	Distribution Plant	12,211,772	-	-	12,211,772
9	General Plant	1,540,226	-	-	1,540,226
10	Common Plant—Electric	-	-	-	-
11	TOTAL	37,527,644	440,411	-	37,968,055
B. Basis for Amortization Charges					
<p>(c) Book value of property is being amortized over remaining months from date of issue on bonds purchased.</p>					

DEPRECIATION AND AMORTIZATION OF ELECTRIC PLANT (Continued)

C. Factors Used in Estimating Depreciation Charges

Line	Account	Depreciable	Estimated	Net	Applied	Mortality	Average
No.	No.	Plant Base	Avg. Service	Salvage	Depr. Rate(s)	Curve	Remaining
		(In thousands)	Life	(Percent)	(Percent)	Type	Life
	(a)	(b)	(c)	(d)	(e)	(f)	(g)

Data for this last reported in FERC Form No. 1 for 1984,
is correct as of December 31, of the herein reported year.

Response to Instruction 4, Page 334

Item I.	Account Number	Account Title	Amount (Thousands)
	390-393	General - Merchandise Expenses *	54
	390-393	General - Appliance Services Expenses*	10

*Depreciation expenses charged to nonutility operation i.e.,
merchandising and appliance service. Amounts are determined
by equitable methods and studies depending on the nature of
the depreciable property.

Item II. Per FPSC Order No. 13681, Docket No. 830585-EI, effective 1-84.
Amortization of accumulated depreciation reserve deficit.

	<u>Transmission</u>	<u>Distribution</u>	<u>General</u>	<u>Total</u>
1984	(179,000)	510,053	68,368	399,421
1985	(179,000)	510,053	68,368	399,421

FPSC has calculated the respondent to be historically under-
recovered or under-depreciated. The above is the amortization
of this deficit.

Item III. FPSC depreciation adjustment, 1984 Rate Case.

Transmission	350-359	364,380
Distribution	360-373	915,034
General	389-398	120,586
Total		<u>1,400,000</u>

Name of Respondent GULF POWER COMPANY	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 1985
PARTICULARS CONCERNING CERTAIN INCOME DEDUCTIONS AND INTEREST CHARGES ACCOUNTS			
<p>Report the information specified below, in the order given, for the respective income deduction and interest charges accounts. Provide a subheading for each account and a total for the account. Additional columns may be added if deemed appropriate with respect to any account.</p> <p>(a) <i>Miscellaneous Amortization</i> (Account 425) — Describe the nature of items included in this account, the contra account charged, the total of amortization charges for the year, and the period of amortization.</p> <p>(b) <i>Miscellaneous Income Deductions</i> — Report the nature, payee, and amount of other income deductions for the year as required by Accounts 426.1, Donations; 426.2, Life Insurance; 426.3, Penalties; 426.4, Expenditures for Certain Civic, Political and Related Activities; and 426.5, Other Deductions, of the</p>		<p>Uniform System of Accounts. Amounts of less than 5% of each account total for the year (or \$1,000, whichever is greater) may be grouped by classes within the above accounts.</p> <p>(c) <i>Interest on Debt to Associated Companies</i> (Account 430) — For each associated company to which interest on debt was incurred during the year, indicate the amount and interest rate respectively for (a) advances on notes, (b) advances on open account, (c) notes payable, (d) accounts payable, and (e) other debt, and total interest. Explain the nature of other debt on which interest was incurred during the year.</p> <p>(d) <i>Other Interest Expense</i> (Account 431) — Report particulars (details) including the amount and interest rate for other interest charges incurred during the year.</p>	
Line No.	Item (a)	Amount (b)	
1	See Pages 337-A & 337-B		
2			
3			
4			
5			
6			
7			
8			
9			
10			
11			
12			
13			
14			
15			
16			
17			
18			
19			
20			
21			
22			
23			
24			
25			
26			
27			
28			
29			
30			
31			
32			
33			
34			
35			
36			
37			
38			
39			
40			
41			

Name of Respondent

This Report Is:
An Original

Year of Report

Gulf Power Company

December 31, 1985

 PARTICULARS CONCERNING CERTAIN INCOME DEDUCTIONS AND INTEREST CHARGES ACCOUNTS

Miscellaneous Amortization (Account 425)

Amortization of Utility Plant Acquisition Adjustment -

Parker Transmission Line. Five year amortization,

Contra-Account 114

12,803

Ellyson Field Distribution Facility. One year amortization,

Contra-Account

34,863

Total Accounts 425

47,666Miscellaneous Income Deductions (Account 426)

426.1 - Donations

Pensacola Area Chamber of Commerce

14,328

Pensacola Sports Association

11,153

Project Child Watch

14,401

United Way of Escambia County

12,265

Agricultural Organizations (2 items)

450

Chambers of Commerce (4 items)

713

Charity & Community Welfare Organizations (17 items)

19,028

Educational Institutions & Scholarships (16 items)

11,530

Hospitals & Clinics (11 items)

5,084

Research & Development Program

300

Other Miscellaneous Donations (51 items)

25,149

Total Donations

114,401

426.2 - Life Insurance

-

426.3 - Penalties

Fee imposed by Florida Department of Revenue - Sale and Use

Tax Audit for period 9/9/81 - 8/31/84

1,759

Fee imposed by Internal Revenue Service - 940 Return

3,814

Total Penalties

5,573

426.4 - Expenditures for Certain Civic, Political and Related Activities

Florida Co-op Study

18,750

Salaries and Expenses of respondent's employees in conjunction

with pending legislation affecting the company

70,386

Territorial Rights Dispute

19,737

Other (15 items)

35,435

Total Expenditures for Certain Civic, Political and Related Activities

144,308

426.5 - Other Deductions

Employee discounts on merchandise purchases

454,763

Employee membership fee and dues in private or social clubs

28,039

Capacity Payment Discounts - Schedule E and Unit Power Sales

289,079

Total Other Deductions -

771,881

Total Account 426

1,036,163

Continued on Page 337-B

Name of Respondent

Gulf Power Company

This Report Is:
An Original

Year of Report

December 31, 1985

PARTICULARS CONCERNING CERTAIN INCOME DEDUCTIONS AND INTEREST CHARGES ACCOUNTS (Continued)

Interest on Debt to Associated Companies (Account 430)

None

-

Other Interest Expense (Account 431)

Interest Rate

Interest on Customer's Deposits	8.00%	978,425
Interest on Tax Assessments	1.50% - 12.25%	20,495
Interest on Wholesale Rate Case Refund	6.292% - 7.313%	11,840
Interest on Schedule E and Unit Power Sales	9.50% - 10.50%	5,211
Interest on Fuel Clause Adjustment Revenues		
Over/Under Recovery	7.550% - 8.775%	74,828
Interest - Other	7.20% - 10.75%	29,259
Total Account 431		<u>1,120,058</u>

Name of Respondent GULF POWER COMPANY		Date of Report (Mo, Da, Yr)	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Year of Report Dec. 31, 19 <u>85</u>
REGULATORY COMMISSION EXPENSES					
<p>1. Report particulars (details) of regulatory commission expenses incurred during the current year (or incurred in previous years, if being amortized) relating to formal cases before a regulatory body, or cases in which such a body was a party.</p> <p>2. In columns (b) and (c), indicate whether the expenses were assessed by a regulatory body or were otherwise incurred by the utility.</p>					
Line No.	Description (Furnish name of regulatory commission or body, the docket or case number, and a description of the case.) (a)	Assessed by Regulatory Commission (b)	Expenses of Utility (c)	Total Expenses to Date (d)	Deferred in Account 186 at Beginning of Year (e)
1					
2	FLORIDA PUBLIC SERVICE				
3	COMMISSION				
4					
5	Docket No. 840086-EI				
6	Retail Rate Case - 1984	-	110,236	1,193,861	1,083,625
7					
8	Docket No. 850001-EI				
9	Fuel Clause Adjustment	-	40,057	40,057	-
10					
11	Docketed Items: (54 Items-				
12	Each less than \$25,000)	-	236,887	236,887	-
13					
14	Total	-	387,180	1,470,805	1,083,625
15					
16	FEDERAL ENERGY REGULATORY				
17	COMMISSION				
18					
19	Docketed Items: (6 Items-				
20	Each less than \$25,000)	-	33,498	33,498	-
21					
22					
23					
24					
25					
26					
27					
28					
29					
30					
31					
32					
33					
34					
35					
36					
37					
38					
39					
40					
41					
42					
43					
44					
45					
46	TOTAL	-	420,678	1,504,303	1,083,625

Name of Respondent GULF POWER COMPANY			This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 1985	
REGULATORY COMMISSION EXPENSES (Continued)							
3. Show in column (k) any expenses incurred in prior years which are being amortized. List in column (a) the period of amortization.				5. List in column (f), (g), and (h) expenses incurred during year which were charged currently to income, plant, or other accounts.			
4. The totals of columns (e), (i), (k), and (l) must agree with the totals shown at the bottom of page 223 for Account 186.				6. Minor items (less than \$25,000) may be grouped.			
EXPENSES INCURRED DURING YEAR				AMORTIZED DURING YEAR		Deferred in Account 186, End of Year (l)	Line No.
CHARGED CURRENTLY TO			Deferred to Account 186 (i)	Contra Account (j)	Amount (k)		
Department (f)	Account No. (g)	Amount (h)					
Electric	928	814	109,422	928	1,193,047	-	1
Electric	928	40,057	-		-	-	2
Electric	928	236,887	-		-	-	3
		277,758	109,422		1,193,047		4
Electric	928	33,498	-		-	-	5
							6
							7
							8
							9
							10
							11
							12
							13
							14
							15
							16
							17
							18
							19
							20
							21
							22
							23
							24
							25
							26
							27
							28
							29
							30
							31
							32
							33
							34
							35
							36
							37
							38
							39
							40
							41
							42
							43
							44
							45
		311,256	109,422		1,193,047		46

Name of Respondent Gulf Power Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 1985
--	---	--------------------------------	---------------------------------

RESEARCH, DEVELOPMENT, AND DEMONSTRATION ACTIVITIES

1. Describe and show below costs incurred and accounts charged during the year for technological research, development, and demonstration (R, D & D) project initiated, continued, or concluded during the year. Report also support given to others during the year for jointly-sponsored projects. (Identify recipient regardless of affiliation.) For any R, D & D work carried on by the respondent in which there is a sharing of costs with others, show separately the respondent's cost for the year and cost chargeable to others. (See definition of research, development, and demonstration in Uniform System of Accounts.)

2. Indicate in column (a) the applicable classification, as shown below. Classifications:

A. Electric R, D & D Performed Internally

(1) Generation

a. Hydroelectric

i. Recreation, fish, and wildlife

ii. Other hydroelectric

b. Fossil-fuel steam

c. Internal combustion or gas turbine

d. Nuclear

e. Unconventional generation

f. Siting and heat rejection

(2) System Planning, Engineering and Operation

(3) Transmission

a. Overhead

b. Underground

(4) Distribution

(5) Environment (other than equipment)

(6) Other (Classify and include items in excess of \$5,000.)

(7) Total Cost Incurred

B. Electric R, D & D Performed Externally

(1) Research Support to the Electrical Research Council or the Electric Power Research Institute

Line No.	Classification (a)	Description (b)
1		
2	See Page 352-A and 353-A	
3		
4		
5		
6		
7		
8		
9		
10		
11		
12		
13		
14		
15		
16		
17		
18		
19		
20		
21		
22		
23		
24		
25		
26		
27		
28		
29		
30		
31		
32		
33		
34		
35		
36		
37		
38		

Name of Respondent Gulf Power Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 1985
--	---	--------------------------------	---------------------------------

RESEARCH, DEVELOPMENT, AND DEMONSTRATION ACTIVITIES (Continued)

- (2) Research Support to Edison Electric Institute
 (3) Research Support to Nuclear Power Groups
 (4) Research Support to Others (*Classify*)
 (5) Total Cost Incurred
3. Include in column (c) all R, D & D items performed internally and in column (d) those items performed outside the company costing \$5,000 or more, briefly describing the specific area of R, D & D (such as safety, corrosion control, pollution, automation, measurement, insulation, type of appliance, etc.). Group items under \$5,000 by classifications and indicate the number of items grouped. Under Other, (A.(6) and B.(4)) classify items by type of R, D & D activity.
4. Show in column (e) the account number charged with ex-

penses during the year or the account to which amounts were capitalized during the year, listing Account 107, *Construction Work in Progress*, first. Show in column (f) the amounts related to the account charged in column (e).

5. Show in column (g) the total unamortized accumulation of costs of projects. This total must equal the balance in Account 188, *Research, Development, and Demonstration Expenditures*, Outstanding at the end of the year.

6. If costs have not been segregated for R, D & D activities or projects, submit estimates for columns (c), (d), and (f) with such amounts identified by "Est."

7. Report separately research and related testing facilities operated by the respondent.

Costs Incurred Internally Current Year (c)	Cost Incurred Externally Current Year (d)	AMOUNTS CHARGED IN CURRENT YEAR		Unamortized Accumulation (g)	Line No.
		Account (e)	Amount (f)		
See Page 352-A and 353-A					1
					2
					3
					4
					5
					6
					7
					8
					9
					10
					11
					12
					13
					14
					15
					16
					17
					18
					19
					20
					21
					22
					23
					24
					25
					26
					27
					28
					29
					30
					31
					32
					33
					34
					35
					36
					37
					38

Name of Respondent

This Report Is:
An Original

Year of Report

Gulf Power Company

December 31, 1985

RESEARCH, DEVELOPMENT AND DEMONSTRATION ACTIVITIES

Classification/Description (a)/(b)	Current Year		Amounts Charged In Current Year		Unamortized Accumulation (g)
	Costs Incurred Internally (c)	Costs Incurred Externally (d)	Account (e)	Amount (f)	
A (2) Solvent Refining of Coal	23,800	-	506	22,593	-
	-	-	923	1,207	-
Utilization of Coal Studies	8,382	-	506	7,705	-
	-	-	923	677	-
Subtotal	<u>32,182</u>	-	-	<u>32,182</u>	-
A (5) Water Quality and Solid Waste Disposal	39,130	-	506	36,439	-
	-	-	923	2,691	-
Thermal and Fluid Flow Analysis	21,569	-	506	20,205	-
	-	-	923	1,364	-
Plant Daniel Related Expenses	11,139	-	506	11,139	-
All Other (4 Items - Each Less Than \$5,000)	<u>2,566</u>	-	506	<u>2,566</u>	-
Subtotal	<u>74,404</u>	-	-	<u>74,404</u>	-
A (6) Advance Combustion Management Project	9,887	-	506	9,368	-
	-	-	923	519	-
Instrumentation and Technical Support Studies	21,658	-	506	20,963	-
	-	-	923	695	-
Technical and Economic Assessments	33,902	-	930.2	31,289	-
	-	-	923	2,613	-
All Other (2 Items - Each Less Than \$5,000)	<u>4,691</u>	-	506	<u>2,924</u>	-
	-	-	923	<u>1,767</u>	-
Subtotal	<u>70,138</u>	-	-	<u>70,138</u>	-
A (7) Total Cost Incurred	<u>176,724</u>	-	-	<u>176,724</u>	-
B (1) Electric Power Research Institute	-	1,251,153	506	625,577	-
	-	-	566	87,581	-
	-	-	588	112,604	-
	-	-	910	137,627	-
	-	-	930.2	<u>287,764</u>	-
Subtotal	-	<u>1,251,153</u>	-	<u>1,251,153</u>	-
B (4) Atmospheric Fluidized Bed Development Corporation (Environmental)		31,000	506	31,000	-
Citizens for Sensible Control of Acid Rain (Environmental)		91,900	506	91,900	-
Florida Electric Power Coordinating Group (Environmental)		60,523	506	60,523	-
Living Lakes, Inc. (Environmental)		91,900	506	91,900	-
University of Florida (Research Center)		15,400	930.2	15,400	-
U.S. Committee for Energy Awareness		16,815	506	16,815	-
All Other (1 Item - Less than \$5,000)		<u>1,750</u>	566&580	<u>1,750</u>	-
Subtotal		<u>309,288</u>	-	<u>309,288</u>	-
B (5) Total Cost Incurred		<u>1,560,441</u>	-	<u>1,560,441</u>	-
Total R, D & D Performed	<u>176,724</u>	<u>1,560,441</u>	-	<u>1,737,165</u>	-

Name of Respondent Gulf Power Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) Dec. 31, 1985	Year of Report Dec. 31, 1985
DISTRIBUTION OF SALARIES AND WAGES				
Report below the distribution of total salaries and wages for the year. Segregate amounts originally charged to clearing accounts to <i>Utility Departments, Construction, Plant Removals, and Other Accounts</i> , and enter such amounts in		the appropriate lines and columns provided. In determining this segregation of salaries and wages originally charged to clearing accounts, a method of approximation giving substantially correct results may be used.		
Line No.	Classification (a)	Direct Payroll Distribution (b)	Allocation of Payroll Charged for Clearing Accounts (c)	Total (d)
1	Electric			
2	Operation			
3	Production	6,997,376		
4	Transmission	565,375		
5	Distribution	1,769,211		
6	Customer Accounts	3,559,848		
7	Customer Service and Informational	2,423,228		
8	Sales	70,351		
9	Administrative and General	7,198,658		
10	TOTAL Operation (Enter Total of lines 3 thru 9)	22,584,047		
11	Maintenance			
12	Production	4,427,818		
13	Transmission	471,818		
14	Distribution	2,149,384		
15	Administrative and General	143,581		
16	TOTAL Maint. (Total of lines 12 thru 15)	7,192,601		
17	Total Operation and Maintenance			
18	Production (Enter Total of lines 3 and 12)	11,425,194		
19	Transmission (Enter Total of lines 4 and 13)	1,037,193		
20	Distribution (Enter Total of lines 5 and 14)	3,918,595		
21	Customer Accounts (Transcribe from line 6)	3,559,848		
22	Customer Service and Informational (Transcribe from line 7)	2,423,228		
23	Sales (Transcribe from line 8)	70,351		
24	Administrative and General (Enter Total of lines 9 and 15)	7,342,239		
25	TOTAL Oper. and Maint. (Total of lines 18 thru 24)	29,776,648	1,547,300	31,323,948
26	Gas			
27	Operation			
28	Production—Manufactured Gas			
29	Production—Nat. Gas (Including Expl. and Dev.)			
30	Other Gas Supply			
31	Storage, LNG Terminaling and Processing			
32	Transmission			
33	Distribution			
34	Customer Accounts			
35	Customer Service and Informational			
36	Sales			
37	Administrative and General			
38	TOTAL Operation (Enter Total of lines 28 thru 37)	None		
39	Maintenance			
40	Production—Manufactured Gas			
41	Production—Natural Gas			
42	Other Gas Supply			
43	Storage, LNG Terminaling and Processing			
44	Transmission			
45	Distribution			
46	Administrative and General			
47	TOTAL Maint. (Enter Total of lines 40 thru 46)	None		

Name of Respondent Gulf Power Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 19 85
DISTRIBUTION OF SALARIES AND WAGES (Continued)					
Line No.	Classification (a)	Direct Payroll Distribution (b)	Allocation of Payroll Charged for Clearing Accounts (c)	Total (d)	
Gas (Continued)					
48	Total Operation and Maintenance				
49	Production—Manufactured Gas (Enter Total of lines 28 and 40)				
50	Production—Natural Gas (Including Expl. and Dev.) (Total of lines 29 and 41)				
51	Other Gas Supply (Enter Total of lines 30 and 42)				
52	Storage, LNG Terminating and Processing (Total of lines 31 and 43)				
53	Transmission (Lines 32 and 44)				
54	Distribution (Lines 33 and 45)				
55	Customer Accounts (Line 34)				
56	Customer Service and Informational (Line 35)				
57	Sales (Line 36)				
58	Administrative and General (Lines 37 and 46)				
59	TOTAL Operation and Maint. (Total of lines 49 thru 58)	None	None	None	
60	Other Utility Departments				
61	Operation and Maintenance	None	None	None	
62	TOTAL All Utility Dept. (Total of lines 25, 59, and 61)	29,776,648	1,547,300	31,323,948	
63	Utility Plant				
64	Construction (By Utility Departments)				
65	Electric Plant	9,810,739	516,160	10,326,899	
66	Gas Plant	-	-	-	
67	Other	-	-	-	
68	TOTAL Construction (Total of lines 65 thru 67)	9,810,739	516,160	10,326,899	
69	Plant Removal (By Utility Departments)				
70	Electric Plant	37,123	1,938	39,061	
71	Gas Plant	-	-	-	
72	Other	-	-	-	
73	TOTAL Plant Removal (Total of lines 70 thru 72)	37,123	1,938	39,061	
74	Other Accounts (Specify):				
75	Non-Utility Operating Income			1,474,764	
76	Other Deferred Debits			38,401	
77	Company Job Orders			1,257	
78	Miscellaneous Non-Operating Income			27,734	
79	Accrued Payroll - Future Periods			165,996	
80	Accounts Receivable - Associated Companies			200,739	
81	Other Deferred Credits			10,850	
82					
83					
84					
85					
86					
87					
88					
89					
90					
91					
92					
93					
94					
95	TOTAL Other Accounts	1,824,973	94,768	1,919,741	
96	TOTAL SALARIES AND WAGES	41,449,483	2,160,166	43,609,649	

Name of Respondent GULF POWER COMPANY	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 19 85
---	---	--------------------------------	---

ELECTRIC ENERGY ACCOUNT

Report below the information called for concerning the disposition of electric energy generated, purchased, and interchanged during the year.

Line No.	Item (a)	Megawatt Hours (b)	Line No.	Item (a)	Megawatt Hours (b)
1	SOURCES OF ENERGY		20	DISPOSITION OF ENERGY	
2	Generation (Excluding Station Use):		21	Sales to Ultimate Consumers (Including Interdepartmental Sales)	6,299,139
3	Steam	8,551,943	22	Sales for Resale	2,388,591
4	Nuclear		23	Energy Furnished Without Charge	
5	Hydro—Conventional		24	Energy Used by the Company (Excluding Station Use):	
6	Hydro—Pumped Storage		25	Electric Department Only	10,901
7	Other	445	26	Energy Losses:	
8	Less Energy for Pumping		27	Transmission and Conversion Losses	234,094
9	Net Generation (Enter Total of lines 3 thru 8)	8,552,388	28	Distribution Losses	212,435
10	Purchases	592,519	29	Unaccounted for Losses	
11	Interchanges:		30	TOTAL Energy Losses	446,529
12	In (gross)	3,452	31	Energy Losses as Percent of Total on Line 19 _____%	
13	Out (gross)	(3,199)	32	TOTAL (Enter Total of lines 21, 22, 23, 25, and 30)	9,145,160
14	Net Interchanges (Lines 12 and 13)	253			
15	Transmission for/by Others (Wheeling)				
16	Received _____ MWh				
17	Delivered _____ MWh				
18	Net Transmission (Lines 16 and 17)				
19	TOTAL (Enter Total of lines 9, 10, 14, and 18)	9,145,160			

MONTHLY PEAKS AND OUTPUT

1. Report below the information called for pertaining to simultaneous peaks established monthly (in megawatts) and monthly output (in megawatt-hours) for the combined sources of electric energy of respondent.

2. Report in column (b) the respondent's maximum MW load as measured by the sum of its coincidental net generation and purchases plus or minus net interchange, minus temporary deliveries (not interchange) of emergency power to another system. Show monthly peak including such emergency deliveries in a footnote and briefly explain the nature of the emergency. There may be cases of commingling of purchases and exchanges and "wheeling," also of direct deliveries by the supplier to customers of the reporting utility wherein segregation of MW demand for determination of peaks as specified by this report may be unavailable. In these cases, report peaks which

include these intermingled transactions. Furnish an explanatory note which indicates, among other things, the relative significance of the deviation from basis otherwise applicable. If the individual MW amounts of such totals are needed for billing under separate rate schedules and are estimated, give the amount and basis of estimate.

3. State type of monthly peak reading (instantaneous 15, 30, or 60 minutes integrated).

4. Monthly output is the sum of respondent's net generation for load and purchases plus or minus net interchange and plus or minus net transmission or wheeling. Total for the year must agree with line 19 above.

5. If the respondent has two or more power systems not physically connected, furnish the information called for below for each system.

NAME OF SYSTEM:

Line No.	Month (a)	MONTHLY PEAK					Monthly Output (MWh) (See Instr. 4) (g)
		Megawatts (b)	Day of Week (c)	Day of Month (d)	Hour (e)	Type of Reading (f)	
33	January	1,517	Monday	21	10:00 AM	60 Min. Int	830,154
34	February	1,171	Wednesday	13	8:00 AM	"	648,632
35	March	866	Tuesday	19	8:00 AM	"	590,951
36	April	1,006	Monday	29	5:00 PM	"	655,941
37	May	1,186	Friday	31	5:00 PM	"	784,658
38	June	1,448	Thursday	6	5:00 PM	"	887,955
39	July	1,406	Wednesday	10	5:00 PM	"	904,139
40	August	1,417	Thursday	22	5:00 PM	"	930,620
41	September	1,387	Wednesday	11	5:00 PM	"	792,216
42	October	1,122	Thursday	17	5:00 PM	"	749,997
43	November	941	Tuesday	19	6:00 PM	"	648,377
44	December	1,256	Thursday	26	9:00 AM	"	721,520
45	TOTAL						9,145,160

Name of Respondent GULF POWER COMPANY		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr)		Year of Report Dec. 31, 1985	
STEAM-ELECTRIC GENERATING PLANT STATISTICS (Large Plants)							
1. Report data for Plant in Service only. 2. Large plants are steam plants with installed capacity (name plate rating) of 25,000 Kw or more. Report on this page gas-turbine and internal combustion plants of 10,000 Kw or more, and nuclear plants. 3. Indicate by a footnote any plant leased or operated as a joint facility. 4. If net peak demand for 60 minutes is not available, give data which is available, specifying period. 5. If any employees attend more than one plant, report on line 11 the approximate average number of employees assignable to each plant.				6. If gas is used and purchased on a therm basis, report the Btu content of the gas and the quantity of fuel burned converted to Mcf. 7. Quantities of fuel burned (line 38) and average cost per unit of fuel burned (line 41) must be consistent with charges to expense accounts 501 and 547 (line 42) as shown on line 21. 8. If more than one fuel is burned in a plant, furnish only the composite heat rate for all fuels burned.			
Line No.	Item (a)	Plant Name CRIST (b)		Plant Name SMITH (c)			
1	Kind of Plant (Steam, Internal Combustion, Gas Turbine or Nuclear)	STEAM		STEAM			
2	Type of Plant Construction (Conventional, Outdoor Boiler, Full Outdoor, Etc.)	Conventional		Conventional			
3	Year Originally Constructed	1945		1965			
4	Year Last Unit was Installed	1973		1967			
5	Total Installed Capacity (Maximum Generator Name Plate Ratings in MW)	1,229		340			
6	Net Peak Demand on Plant—MW (60 minutes)	1,004		378			
7	Plant Hours Connected to Load	(2) N/A		(2) N/A			
8	Net Continuous Plant Capability (Megawatts)						
9	When Not Limited by Condenser Water	1,061.4		354.2			
10	When Limited by Condenser Water	No Limit		No Limit			
11	Average Number of Employees	221		87			
12	Net Generation, Exclusive of Plant Use—KWh	4,242,436,000		1,918,495,000			
13	Cost of Plant:						
14	Land and Land Rights	1,782,565		221,414			
15	Structures and Improvements	51,606,916		13,208,087			
16	Equipment Costs	223,295,821		62,888,350			
17	Total Cost	286,685,302		76,317,851			
18	Cost per KW of Installed Capacity (Line 5)						
19	Production Expenses:						
20	Operation Supervision and Engineering	498,674		1,003,509			
21	Fuel	102,686,858		51,100,746			
22	Coolants and Water (Nuclear Plants Only)	-		-			
23	Steam Expenses	1,577,082		416,444			
24	Steam From Other Sources	-		-			
25	Steam Transferred (Cr.)	-		-			
26	Electric Expenses	2,288,645		481,721			
27	Misc. Steam (or Nuclear) Power Expenses	1,655,446		477,427			
28	Rents	1,425		-			
29	Maintenance Supervision and Engineering	804,178		406,853			
30	Maintenance of Structures	930,723		120,582			
31	Maintenance of Boiler (or Reactor) Plant	8,245,364		1,626,339			
32	Maintenance of Electric Plant	5,259,385		1,065,522			
33	Maint. of Misc. Steam (or Nuclear) Plant	891,067		282,635			
34	Total Production Expenses	124,838,847		56,981,778			
35	Expenses per Net KWh	2.94c		2.97c			
36	Fuel: Kind (Coal, Gas, Oil, or Nuclear)	COAL	GAS	OIL	COAL		OIL
37	Unit: (Coal—tons of 2,000 lb.) (Oil—barrels of 42 gals.) (Gas—Mcf) (Nuclear—indicate)	Tons	Mcf	BBL	Tons		BBL
38	Quantity (Units) of Fuel Burned	1878,212	472,978	12,347	850,348		6,846
39	Avg. Heat Cont. of Fuel Burned (Btu per lb. of coal per gal. of oil, or per Mcf of gas) (Give unit if nuclear)	12,007	1,000	137,003	11,654		137,000
40	Average Cost of Fuel per Unit, as Delivered f.o.b. Plant During Year	52.652	2.160	32.411	58.633		32.404
41	Average Cost of Fuel per Unit Burned	53.915	2.160	32.274	59.834		32.332
42	Avg Cost of Fuel Burned per Million Btu	2.250	5.653	(5)	2.573		(5)
43	Avg. Cost of Fuel Burned per KWh Net Gen.	2.407	5.653	(5)	2.664		(5)
44	Average Btu per KWh Net Generation	10,760	(6)	(6)	10,351		(6)

Name of Respondent GULF POWER COMPANY		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr)		Year of Report Dec. 31, 1985	
STEAM-ELECTRIC GENERATING PLANT STATISTICS (Large Plants) (Continued)							
<p>9. Items under Cost of Plant are based on U.S. of A. accounts. Production expenses do not include Purchased Power, System Control and Load Dispatching, and Other Expenses classified as Other Power Supply Expenses.</p> <p>10. For IC and GT plants, report Operating Expenses, Account Nos. 548 and 549 on line 26 "Electric Expenses," and Maintenance Account Nos. 553 and 554 on line 32 "Maintenance of Electric Plant." Indicate plants designed for peak load service. Designate automatically operated plants.</p> <p>11. For a plant equipped with combinations of fossil fuel steam, nuclear steam, hydro, internal combustion or gas-turbine equipment, report each as a separate</p>				<p>plant. However, if a gas-turbine unit functions in a combined cycle operation with a conventional steam unit, include the gas-turbine with the steam plant.</p> <p>12. If a nuclear power generating plant, briefly explain by footnote (a) accounting method for cost of power generated including any excess costs attributed to research and development; (b) types of cost units used for the various components of fuel cost; and (c) any other informative data concerning plant type, fuel used, fuel enrichment by type and quantity for the report period, and other physical and operating characteristics of plant.</p>			
Plant Name <u>SCHOLZ</u> (d)		Plant Name <u>DANIEL</u> (e)		Plant Name <u>SMITH</u> (f)		Line No.	
STEAM		STEAM		COMBUSTION TURBINE		1	
CONVENTIONAL		CONVENTIONAL		CONVENTIONAL		2	
1953		1977		1971		3	
1953		1981		1971		4	
98		548		41.9		5	
98		523		45		6	
(2) N/A		8,401		-		7	
						8	
92.7		492.5		31.3		9	
No Limit		500.3		No Limit		10	
64		226		Included with (c)		11	
557,927,000		1,833,085,000		445,000		12	
						13	
44,578		3,423,767		Included with (c)		14	
5,328,851		36,416,409		645,063		15	
20,965,502		166,028,728		3,553,120		16	
26,338,931		205,868,904		4,198,183		17	
						18	
						19	
175,597		1,213,555		-		20	
13,670,607		63,421,901		63,612		21	
				-		22	
457,173		527,376		-		23	
				-		24	
				-		25	
359,293		378,184		10,456		26	
569,959		1,522,731		-		27	
-		2,988		-		28	
128,219		947,167		1,696		29	
193,009		463,654		1,784		30	
631,006		2,199,322		-		31	
466,758		1,158,635		218,436		32	
208,940		162,452		-		33	
16,860,561		71,997,965		295,984		34	
3.02c		3.93c		66.51c		35	
COAL	OIL	COAL	OIL		OIL		36
Tons	BBL	Tons	BBL		BBL		37
265,975	294	790,009	10,514		1,796		38
12,438	136,868	11,733	137,854		136,997		39
48.383	31.916	79.453	33.764		(4)		40
51.361	33.532	79.832	33.633		35.412		41
2.066	(5)	3.410	(5)		6.154		42
2.450	(5)	3.460	(5)		14.295		43
11.862	(6)	10.146	(6)		23.227		44

Name of Respondent

Gulf Power Company

This Report Is:
An Original

Year of Report

December 31, 1985

STEAM-ELECTRIC GENERATING PLANT STATISTICS (LARGE PLANTS) (CONTINUED)

NOTES

- (1) Plant Daniel jointly owned with Mississippi Power Company.
- (2) Multi-unit plant availability statistics not maintained on a total plant basis.
- (3) \$203,332 of production plant equipment costs included on Page 202 is not reflected on Pages 402 and 403. This cost is applicable to weather monitoring stations located at the proposed Caryville Generating Station site.
- (4) No oil was delivered during 1985 applicable to Smith Combustion Turbine.
- (5) Oil used for starting and flame stabilizing purposes. Cost statistics combined with coal.
- (6) Included with coal, per instruction Number 8.

Name of Respondent	This Report Is:	Date of Report	Year of Report
Gulf Power Company	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr)	Dec. 31, 1985

TRANSMISSION LINE STATISTICS

1. Report information concerning transmission lines, cost of lines, and expenses for year. List each transmission line having nominal voltage of 132 kilovolts or greater. Report transmission lines below these voltages in group totals only for each voltage.

2. Transmission lines include all lines covered by the definition of transmission system plant as given in the Uniform System of Accounts. Do not report substation costs and expenses on this page.

3. Report data by individual lines for all voltages if so required by a State commission.

4. Exclude from this page any transmission lines for which plant costs are included in Account 121, *Nonutility Property*.

5. Indicate whether the type of supporting structure reported in column (e) is: (1) single pole, wood, or steel; (2) H-frame, wood, or steel poles; (3) tower; or (4) underground construction. If a

transmission line has more than one type of supporting structure, indicate the mileage of each type of construction by the use of brackets and extra lines. Minor portions of a transmission line of a different type of construction need not be distinguished from the remainder of the line.

6. Report in columns (f) and (g) the total pole miles of each transmission line. Show in column (f) the pole miles of line on structures the cost of which is reported for the line designated; conversely, show in column (g) the pole miles of line on structures the cost of which is reported for another line. Report pole miles of line on leased or partly owned structures in column (g). In a footnote, explain the basis of such occupancy and state whether expenses with respect to such structures are included in the expenses reported for the line designated.

Line No.	DESIGNATION		VOLTAGE (Indicate where other than 60 cycle, 3 phase)		Type of Supporting Structure (e)	LENGTH (Pole Miles) (In the case of underground lines, report circuit miles)		Number of Circuits (h)
	From (a)	To (b)	Operating (c)	Designed (d)		On Structures of Line Designated (f)	On Structures of Another Line (g)	
1	See Supplemental Page 422-A & 423-A							
2								
3								
4								
5								
6								
7								
8								
9								
10								
11								
12								
13								
14								
15								
16								
17								
18								
19								
20								
21								
22								
23								
24								
25								
26								
27								
28								
29								
30								
31								
32								
33								
34								
35								
36	TOTAL							

Name of Respondent Gulf Power Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 1985
--	---	--------------------------------	---------------------------------

TRANSMISSION LINE STATISTICS (Continued)

7. Do not report the same transmission line structure twice. Report lower voltage lines and higher voltage lines as one line. Designate in a footnote if you do not include lower voltage lines with higher voltage lines. If two or more transmission line structures support lines of the same voltage, report the pole miles of the primary structure in column (f) and the pole miles of the other line(s) in column (g).

8. Designate any transmission line or portion thereof for which the respondent is not the sole owner. If such property is leased from another company, give name of lessor, date and terms of lease, and amount of rent for year. For any transmission line other than a leased line, or portion thereof, for which the respondent is not the sole owner but which the respondent

operates or shares in the operation of, furnish a succinct statement explaining the arrangement and giving particulars (details) of such matters as percent ownership by respondent in the line, name of co-owner, basis of sharing expenses of the line, and how the expenses borne by the respondent are accounted for, and accounts affected. Specify whether lessor, co-owner, or other party is an associated company.

9. Designate any transmission line leased to another company and give name of lessee, date and terms of lease, annual rent for year, and how determined. Specify whether lessee is an associated company.

10. Base the plant cost figures called for in columns (j) to (l) on the book cost at end of year.

Size of Conductor and Material (i)	COST OF LINE (Include in column (j) land, land rights, and clearing right-of-way)			EXPENSES, EXCEPT DEPRECIATION AND TAXES				Line No.
	Land (j)	Construction and Other Costs (k)	Total Cost (l)	Operation Expenses (m)	Maintenance Expenses (n)	Rents (o)	Total Expenses (p)	
								1
								2
								3
								4
								5
								6
								7
								8
								9
								10
								11
								12
								13
								14
								15
								16
								17
								18
								19
								20
								21
								22
								23
								24
								25
								26
								27
								28
								29
								30
								31
								32
								33
								34
								35
								36

Name of Respondent

Gulf Power Company

This Report Is:
An Original

Year of Report

December 31, 1985

TRANSMISSION LINE STATISTICS

Line No.	DESIGNATION		VOLTAGE Indi. where other than 60 cycle, 3 phase		Type of Support. Struct. (e)	LENGTH (Pole Miles)		No. Of Cir. (h)	Size of Conductor & Material (i)	Land (j)	Const. & Other Costs (k)	Total Cost (l)	Oper. Exp. (m)	Maint. Exp. (n)	Rents (o)	Total Expenses (p)
						(In the case of underground lines, report circuit miles)										
	From (a)	To (b)	Oper. (c)	Design. (d)		On Structures of Line Design. (f)	On Structures of Another Line (g)									
1																
2	Crist	Barry	230KV		Al. Tower	31.55	-	1	1352 ACSR	634,739	1,452,478	2,087,217				
3																
4	Smith	Shoal River	230KV		Al. Tower	72.79	-	1	1033 ACSR	390,086	2,622,410	3,012,496				
5																
6	Smith	Thomasville	230KV		Al. Tower	66.86	-	1	1351 ACSR	306,355	2,361,407	2,667,762				
7																
8	Crist	Shoal River	230KV		Al. Tower	44.44	-	1	1351 ACSR	193,710	2,235,060	2,428,770				
9																
10	Crist	Bellview	230KV		Steel H-Fr.	8.90	-	1	1351 ACSR	386,144	977,769	1,363,913				
11																
12	Shoal River	Wright	230KV		Al. Tower	24.00	-	1	1351 ACSR	56,134	1,220,099	1,276,233				
13																
14	Crist	Wright	230KV		Steel H-Fr.	49.80	-	1	1351 ACSR	417,971	4,581,574	4,999,545				
15																
16	Smith	Callaway	230KV		Steel H-Fr.	17.32	-	1	1351 ACSR	394,077	1,538,856	1,932,933				
17																
18	Shoal River	Pinckard	230KV		Steel H-Fr.	37.54	-	1	1351 ACSR	245,868	1,968,447	2,214,315				
19																
20	Bellview	Silver Hill	230KV		Steel H-Fr.	11.15	-	1	1351 ACSR	432,138	1,334,085	1,766,223				
21																
22	Smith	Laguna	230KV		Steel H-Fr.	14.19	-	1	795 ACSR	177,688	2,564,416	2,742,104				
23																
24	Callaway	Pt. St. Joe	230KV		Steel H-Fr.	2.39	-	1	1351 ACSR	115,793	238,311	354,104				
25																
26	Trans. Line Spare Stock		-		-			-	-	-	10,322	10,322				
27	Total 230KV					380.93	-			3,750,703	23,105,234	26,855,937	31,171	144,936	1,534,394	1,710,501
28																
29	Total 115KV					967.31	15.98		-	4,240,486	31,369,901	35,610,387	134,046	547,947	77,526	759,519
30																
31	Total 46KV (Incl. Underground Line)					148.14	.40		-	457,942	2,204,448	2,662,390	43,491	59,258	12,579	115,328
32																
33																
34																
35																
36																
					TOTAL	1,496.38	16.38			8,449,131	56,679,583	65,128,714	208,708	752,141	1,624,499	2,585,348

Name of Respondent

This Report Is:
An Original

Year of Report

Gulf Power Company

December 31, 1985

TRANSMISSION LINE STATISTICS (Continued)

<u>DESIGNATION</u>	<u>LESSOR</u>	<u>DATE OF LEASE</u>	<u>TERM OF LEASE</u>	<u>RENT</u>
230KV Lines:				
Barry - North Theodore - Big Creek Loop	(a)	02-25-81	(c)	447,570
Barry - Florida Line	(a)	02-25-81	(c)	498,500
Daniel - Wade - Barry	(b)	04-20-81	(c)	588,324
Total 230KV Lines				<u>1,534,394</u>
115KV Lines:				
Reserve Power Metering & Relaying at Geneva, AL for Pittman Road	(a)	08-04-80	(c)	1,400
Flomaton - Exxon - Florida Line	(a)	06-18-80	(c)	<u>76,126</u>
Total 115KV Lines				<u>77,526</u>
46KV Line:				
Flomaton - Brewton	(a)	03- -80	(c)	<u>12,579</u>
Total Rents				<u>1,624,499</u>

NOTES:

(a) Alabama Power Company, an associated company

(b) Mississippi Power Company, an associated company

(c) Billing at levelized annual fixed charge rate of 18% based on undepreciable cost of facilities. Billing began at time of installation of facilities, or in-service date.

Name of Respondent GULF POWER COMPANY			This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission			Date of Report (Mo, Da, Yr)		Year of Report Dec. 31, 1985			
SUBSTATIONS											
<p>1. Report below the information called for concerning substations of the respondent as of the end of the year.</p> <p>2. Substations which serve only one industrial or street railway customer should not be listed below.</p> <p>3. Substations with capacities of less than 10,000 Kva, except those serving customers with energy for resale, may be grouped according to functional character, but the number of such substations must be shown.</p> <p>4. Indicate in column (b) the functional character of each substation, designating whether transmission or distribution and whether attended or unattended. At the end of the page, summarize according to function the capacities reported for the individual stations in column (f).</p> <p>5. Show in columns (i), (j), and (k) special equipment such as rotary converters, rectifiers, condensers, etc. and auxiliary equipment for increasing capacity.</p> <p>6. Designate substations or major items of equipment leased from others, jointly owned with others, or operated otherwise than by reason of sole ownership by the respondent. For any substation or equipment operated under lease, give name of lessor, date and period of lease, and annual rent. For any substation or equipment operated other than by reason of sole ownership or lease, give name of co-owner or other party, explain basis of sharing expenses or other accounting between the parties, and state amounts and accounts affected in respondent's books of account. Specify in each case whether lessor, co-owner, or other party is an associated company.</p>											
Line No.	Name and Location of Substation (a)	Character of Substation (b)	VOLTAGE (In MVa)			Capacity of Substation (In Service) (In MVa) (f)	Number of Transformers in Service (g)	Number of Spare Transformers (h)	CONVERSION APPARATUS AND SPECIAL EQUIPMENT		
			Primary (c)	Secondary (d)	Tertiary (e)				Type of Equipment (i)	Number of Units (j)	Total Capacity (k)
1	See Supplemental Pages 425-A and 425-B										
2											
3											
4											
5											
6											
7											
8											
9											
10											
11											
12											
13											
14											
15											
16											
17											
18											
19											
20											
21											
22											
23											
24											
25											

SUBSTATIONS

Name	Location	Character of Substation (All Unattended)	Voltage		Active Capacity of Substation in KVA	Number of Transformers	
			Primary	Secondary		In-Service	Spare
Alford	Alford	Distribution	115M	12M	5,000	1	-
Altha	Altha	Distribution	115M	12M	25,000	1	-
American Cyanamid	Pace	Distribution	115M	12M	26,600	2	-
Bayou Chico	Pensacola	Distribution	115M	12M	78,400	3	-
Bayou Marcus	Pensacola	Distribution	115M	12M	50,000	2	-
Beach Haven	Pensacola	Distribution	115M	12M	75,000	3	-
Bellview	Pensacola	Transmission	230M	115M	350,000	1	1
Blackjack	Jay	Distribution	115M	12M	18,900	3	1
Blountstown	Blountstown	Distribution	115M	12M	13,300	1	-
Bonifay	Bonifay	Distribution	115M	12M	25,000	1	-
Brentwood	Pensacola	Distribution	115M	12M	64,800	3	-
Byrnville	Byrnville	Transmission	115M	46M	40,000	1	1
Callaway	Panama City	Transmission	230M	115M	200,000	1	-
Cantonment	Pensacola	Distribution	115M	12M	50,000	2	-
			12.47M	13.8M	30,000	6	-
Chemstrand	Pensacola	Distribution	115M	12M	90,000	3	-
Chipley	Chipley	Distribution	115M	12M	25,000	1	-
Chipola	Marianna	Distribution	115M	12M	25,000	1	-
Cordova	Pensacola	Distribution	115M	12M	25,000	1	-
Crist Steam Plant	Pensacola	Transmission at Generating Plant	20M	115M	789,150	7	-
			20M	230M	670,000	8	-
			115M	230M	392,000	4	1
Daniel Steam Plant (1)	Jackson, MS	Transmission at Generating Plant	230M	4M	40,000	1	-
			230M	17M	595,000	1	-
			18M	4M	4,000	2	-
Destin	Destin	Distribution	115M	12M	50,000	2	-
DeVilliers	Pensacola	Distribution	115M	12M	60,000	3	-
East Bay	Pensacola	Distribution	115M	12M	12,500	1	-
Eastgate	Pensacola	Distribution	115M	12M	70,000	3	1
Escambia Chemical	Pace	Distribution	115M	12M	50,000	2	-
Exxon	Jay	Distribution	115M	12M	25,000	1	-
			46M	12M	15,000	3	1
Fairfield	Pensacola	Distribution	115M	12M	25,000	1	-
Fort Walton	Fort Walton	Distribution	115M	12M	78,400	3	-
Glendale Road	DeFuniak Springs	Transmission	115M	46M	40,000	2	-
			46M	12M	12,500	3	1
Goulding	Pensacola	Distribution	115M	12M	65,000	3	-
Graceville	Graceville	Distribution	115M	12M	12,500	3	1
Grand Ridge	Grand Ridge	Distribution	115M	12M	12,500	1	-
Greenwood	Panama City	Distribution	115M	12M	90,000	3	-
Gulf Breeze	Gulf Breeze	Distribution	115M	12M	50,000	2	-
Hathaway	Panama City	Distribution	115M	12M	25,000	1	1
Highland City	Panama City	Distribution	115M	12M	25,000	1	-
Holley	Holley	Transmission	115M	46M	20,000	2	1
Holmes Creek	Graceville	Transmission	115M	46M	18,750	3	1
Honeysuckle	Pensacola	Distribution	115M	12M	25,000	1	-
Innerarity	Pensacola	Distribution	115M	12M	25,000	1	-
Jay Road	Milton	Distribution	115M	12M	50,000	2	-

SUBSTATIONS

<u>Name</u>	<u>Location</u>	<u>Character of Substation (All Unattended)</u>	<u>Voltage</u>		<u>Active Capacity of Substation in KVA</u>	<u>Number of Transformers</u>	
			<u>Primary</u>	<u>Secondary</u>		<u>In-Service</u>	<u>Spare</u>
Laguna Beach	Panama City	Transmission	230M	115M	350,000	1	-
Live Oak	Gulf Breeze	Distribution	115M	12M	25,000	1	-
Long Beach	Panama City	Distribution	115M	12M	53,400	2	-
Lullwater	Panama City	Distribution	115M	12M	25,000	1	-
Marianna	Marianna	Distribution	115M	12M	18,750	3	1
Miramar	Miramar	Distribution	115M	12M	20,000	1	-
Mobile Unit	Pensacola	Distribution	115M	12M	25,000	1	-
Navarre	Pensacola	Distribution	46M	12M	14,000	3	4
Niceville	Niceville	Distribution	115M	12M	25,000	1	-
Northside	Panama City	Distribution	115M	12M	50,000	2	-
Oakfield	Panama City	Distribution	115M	12M	25,000	1	-
Ocean City	Fort Walton	Distribution	115M	12M	65,000	3	-
Pace	Pace	Distribution	115M	12M	25,000	1	-
Parker	Panama City	Distribution	115M	12M	50,000	2	-
Phillips Inlet	Panama City	Distribution	115M	12M	25,000	1	-
Pine Forest	Pensacola	Distribution	115M	12M	20,000	1	-
Pittman	Graceville	Distribution	115M	12M	6,300	1	1
Redwood	Panama City	Distribution	115M	12M	53,400	2	-
Romana	Pensacola	Distribution	115M	12M	25,000	1	-
Scenic Hills	Pensacola	Distribution	115M	12M	50,000	2	-
Scholz Steam Plant	Sneads	Transmission at Generating Plant	13.8M	115M	127,500	2	-
Shalimar	Fort Walton	Distribution	115M	12M	25,000	1	-
Shoal River	South Crestview	Transmission	230M	118M	200,000	1	-
Smith Steam Plant	Panama City	Transmission at Generating Plant	13M 18M	115M 115M	46,000 215,000	1 4	-
			20M	230M	230,500	3	-
			115M	230M	200,000	1	-
South Crestview	Crestview	Transmission	115M	46M	9,400	1	1
			115M	12M	25,000	1	-
Sullivan	Fort Walton	Distribution	115M	12M	25,000	1	-
Sunny Hills	Panama City	Distribution	115M	25M	12,000	1	-
Tyndall Field	Panama City	Distribution	46M	12M	40,000	2	-
Valparaiso	Niceville	Distribution	115M	12M	25,000	1	3
Wewa Road	Panama City	Transmission	115M	46M	53,400	2	-
Wright	Fort Walton	Transmission	230M	115M	500,000	2	-

72 Transmission & Distribution Substations more than 10,000 KVA or serving customers with energy for resale

7,248,950

2 Transmission Substations less than 10,000 KVA

9,000

42 Distribution Substations less than 10,000 KVA or serving but one industrial customer

186,300

116

7,444,250

Substation Composite

	<u>Number</u>	<u>Capacity</u>
Substations at Generating Plants	4	3,309,150
Transmission Substations	13	1,828,050
Distribution Substations	<u>99</u>	<u>2,307,050</u>
	<u>116</u>	<u>7,444,250</u>

(1-Switching Station)

Note:

- (1) The respondent and Mississippi Power Company, an associated company, each own an undivided 50 percent interest as tenants in common in the entire plant.

Name of Respondent GULF POWER COMPANY		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 1985
ELECTRIC DISTRIBUTION METERS AND LINE TRANSFORMERS					
<p>1. Report below the information called for concerning distribution watt-hour meters and line transformers.</p> <p>2. Include watt-hour demand distribution meters, but not external demand meters.</p> <p>3. Show in a footnote the number of distribution watt-hour meters or line transformers held by the respondent under lease from others, jointly owned with others, or held otherwise than by reason of sole ownership by the respondent. If 500 or more</p>			<p>meters or line transformers are held under a lease, give name of lessor, date and period of lease, and annual rent. If 500 or more meters or line transformers are held other than by reason of sole ownership or lease, give name of co-owner or other party, explain basis of accounting for expenses between the parties, and state amounts and accounts affected in respondent's books of account. Specify in each case whether lessor, co-owner, or other party is an associated company.</p>		
Line No.	Item (a)	Number of Watt Hour Meters (b)	LINE TRANSFORMERS		
			Number (c)	Total Capacity (In MVA) (d)	
1	Number at Beginning of Year	268,999	86,355	2,919	
2	Additions During Year				
3	Purchases	22,223	4,546	208	
4	Associated with utility Plant Acquired	-	-	-	
5	TOTAL Additions (Enter Total of lines 3 and 4)	22,223	4,546	208	
6	Reductions During Year				
7	Retirements	5,892	1,350	53	
8	Associated with Utility Plant Sold	-	-	-	
9	TOTAL Reductions (Enter Total of lines 7 and 8)	5,892	1,350	53	
10	Number at End of year (Lines 1 + 5 - 9)	285,330	89,551	3,074	
11	In Stock	29,201	3,770	174	
12	Locked Meters on Customers' Premises	-	-	-	
13	Inactive Transformers on System	-	-	-	
14	In Customers' Use	256,060	85,700	2,895	
15	In Company's Use	69	81	5	
16	TOTAL End of year (Enter Total of lines 11 to 15. This line should equal line 10.)	285,330	89,551	3,074	

Name of Respondent GULF POWER COMPANY	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 19 85
---	---	--------------------------------	---

ENVIRONMENTAL PROTECTION FACILITIES

1. For purposes of this response, environmental protection facilities shall be defined as any building, structure, equipment, facility, or improvement designed and constructed solely for control, reduction, prevention or abatement of discharges or releases into the environment of gaseous, liquid, or solid substances, heat, noise or for the control, reduction, prevention, or abatement of any other adverse impact of an activity on the environment.

2. Report the differences in cost of facilities installed for environmental considerations over the cost of alternative facilities which would otherwise be used without environmental considerations. Use the best engineering design achievable without environmental restrictions as the basis for determining costs without environmental considerations. It is not intended that special design studies be made for purposes of this response. Base the response on the best engineering judgement where direct comparisons are not available.

Include in these differences in costs the costs or estimated costs of environmental protection facilities in service, constructed or modified in connection with the production, transmission, and distribution of electrical energy and shall be reported herein for all such environmental facilities placed in service on or after January 1, 1969, so long as it is readily determinable that such facilities were constructed or modified for environmental rather than operational purposes. Also report similar expenditures for environmental plant included in construction work in progress. Estimate the cost of facilities when the original cost is not available or facilities are jointly owned with another utility, provided the respondent explains the basis of such estimations.

Examples of these costs would include a portion of the costs of tall smokestacks, underground lines, and landscaped substations. Explain such costs in a footnote.

3. In the cost of facilities reported on this page, include an estimated portion of the cost of plant that is or will be used to provide power to operate associated environmental protection facilities. These costs may be estimated on a percentage of plant basis. Explain such estimations in a footnote.

4. Report all costs under the major classifications provided below and include, as a minimum, the items listed hereunder:

A. Air pollution control facilities:

- (1) Scrubbers, precipitators, tall smokestacks, etc.
- (2) Changes necessary to accommodate use of environmentally clean fuels such as low ash or low sulfur fuels including storage and handling

equipment

- (3) Monitoring equipment
- (4) Other.

B. Water pollution control facilities:

- (1) Cooling towers, ponds, piping, pumps, etc.
- (2) Waste water treatment equipment
- (3) Sanitary waste disposal equipment
- (4) Oil interceptors
- (5) Sediment control facilities
- (6) Monitoring equipment
- (7) Other.

C. Solid waste disposal costs:

- (1) Ash handling and disposal equipment
- (2) Land
- (3) Settling ponds
- (4) Other.

D. Noise abatement equipment:

- (1) Structures
- (2) Mufflers
- (3) Sound proofing equipment
- (4) Monitoring equipment
- (5) Other.

E. Esthetic costs:

- (1) Architectural costs
- (2) Towers
- (3) Underground lines
- (4) Landscaping
- (5) Other.

F. Additional plant capacity necessary due to restricted output from existing facilities, or addition of pollution control facilities.

G. Miscellaneous:

- (1) Preparation of environmental reports
- (2) Fish and wildlife plants included in Accounts 330, 331, 332, and 335.
- (3) Parks and related facilities
- (4) Other.

5. In those instances when costs are composites of both actual supportable costs and estimates of costs, specify in column (g) the actual costs that are included in column (f).

6. Report construction work in progress relating to environmental facilities at line 9.

Line No.	Classification of Cost (a)	Balance at Beginning of Year (b)	CHANGES DURING YEAR			Balance at End of Year (f)	Actual Cost (g)
			Additions (c)	Retirements (d)	Adjustments (e)		
1	Air Pollution Control Facilities	98,927,235	1,062,329	255,454	-	99,734,110	
2	Water Pollution Control Facilities	38,679,774	2,212,102	7,500	-	40,884,376	
3	Solid Waste Disposal Costs	29,645,679	2,251,876	-	-	31,897,555	
4	Noise Abatement Equipment	19,012	4,658	-	322,246	345,916	
5	Esthetic Costs	-	-	-	-	-	
6	Additional Plant Capacity	-	-	-	-	-	
7	Miscellaneous (Identify significant)	-	-	-	-	-	
8	TOTAL (Total of lines 1 thru 7)	167,271,700	5,530,965	262,954	322,246	172,861,957	
9	Construction Work in Progress	15,267,281	-	-	-	17,887,562	

Name of Respondent GULF POWER COMPANY	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr)	Year of Report Dec. 31, 1985
---	--	---------------------------------------	--

ENVIRONMENTAL PROTECTION EXPENSES

1. Show below expenses incurred in connection with the use of environmental protection facilities, the cost of which are reported on page 428. Where it is necessary that allocations and/or estimates of costs be made, state the basis or method used.

2. Include below the costs incurred due to the operation of environmental protection equipment, facilities, and programs.

3. Report expenses under the subheadings listed below.

4. Under item 6 report the difference in cost between environmentally clean fuels and the alternative fuels that would otherwise be used and are available for use.

5. Under item 7 include the cost of replacement power, purchased or generated, to compensate for the deficiency in output from existing plants due to the addition of pollution control

equipment, use of alternate environmentally preferable fuels, or environmental regulations of governmental bodies. Base the price of replacement power purchased on the average system price of purchased power if the actual cost of such replacement power is not known. Price internally generated replacement power at the system average cost of power generated if the actual cost of specific replacement generation is not known.

6. Under item 8 include ad valorem and other taxes assessed directly on or directly relatable to environmental facilities. Also include under item 8 licensing and similar fees on such facilities.

7. In those instances where expenses are composed of both actual supportable data and estimates of costs, specify in column (c) the actual expenses that are included in column (b).

Line No.	Classification of Expense (a)	Amount (b)	Actual Expenses (c)
1	Depreciation	6,572,233	6,572,233
2	Labor, Maintenance, Materials, and Supplies Cost Related to Env. Facilities and Programs	2,250,408	2,250,408
3	Fuel Related Costs		
4	Operation of Facilities	1,541,798	1,541,798
5	Fly Ash and Sulfur Sludge Removal	2,361,351	2,361,351
6	Difference in Cost of Environmentally Clean Fuels		
7	Replacement Power Costs	9,843,754	9,843,754
8	Taxes and Fees	611,079	611,079
9	Administrative and General	335,288	335,288
10	Other (Identify significant	782,068	782,068
11	TOTAL	24,297,979	24,297,979

Business Contracts with Officers, Directors and Affiliates

List all contracts, agreements, or other business arrangements* entered into during the calendar year (other than compensation related to position with Respondents) between the Respondent and officer and director listed in Schedule _____. In addition, provide the same information with respect to professional services for each firm, partnership, or organization with which the officer or director is affiliated.

Name of Officer, Director or Affiliate	Name and Address of Affiliated Entity	Amount	Identification of Product or Service
NONE		\$	

*Business Agreement, for this schedule, shall mean any oral or written business deal which binds the concerned parties for products or services during the reporting year or future years. Although the Respondent and/or other consolidated companies will benefit from the arrangement, the officer or director is, however, acting on his behalf or for the benefit of other companies or persons.

Affiliation of Officers and Directors

For each of the officials named in Schedule ____, list the principal occupation or business affiliation if other than listed in Schedule ____, and all affiliations or connections with any other business or financial organizations, firms, or partnerships. For purposes of this part, the official will be considered to have an affiliation with any business or financial organization, firm or partnership in which he is an officer, director, trustee, partner, or a person exercising similar functions.

Name	Principal Occupation or Business Affiliation	Affiliation or Connection with any other business or financial organization, firm or partnership	
		Affiliation or Connection	Name and Address
W. D. Hull, Jr.	Petroleum Distributor	Owner-Hull Oil Co.; Director-Commercial Bank in Panama City.	Panama City FL
Robert F. McRae, Sr.	Lumber Manufacturer Farmer Banker	Owner-Rex Lumber Co., North Florida Lumber Co., Inc., North Florida Woodlands, Inc., Rex Energy Co., & McRae Farms; Chm. Bd.-Peoples Bank of Graceville & Director Jackson Mills.	Graceville FL
Crawford Rainwater	Bottling Company-Retired Real Estate	Director-Hygeia & Associated Coca-Cola Bottling Companies and The Southern Co.; General Partner-Durnford Enterprises, Ltd.	Pensacola FL
C. Walter Ruckel	Banker	Chm. Bd.-The Vanguard Bank & Trust Company, Valparaiso; Vanguard Banks, Inc.; Valparaiso, and Vanguard Bank of Mary Esther; President & Owner Ruckel Properties, Inc.; Dir.-Means Services, Inc.	Valparaiso FL
J. K. Tannehill	Manufacturer of Electrical Equipment	Pres. & CEO-Stock Equipment Company, and Group Exec.-General Signal Corporation	Chagrin Falls OH and Panama City FL
Vincent J. Whibbs, Sr.	Auto Dealer	Chm. Bd.-Vince Whibbs Pontiac Co.; Director First Mutual Savings Association and Southwestern Dealers Insurance Company.	Pensacola FL

Business Transactions with Related Parties

List each contract, agreement, or other business transaction exceeding a cumulative amount of \$500 in any one year, entered into between the Respondent and a business or financial organizations, firm, or partnership named in Schedule _____ identifying the parties, amounts, dates, and product, asset, or service involved.

Part 1. Specific instructions: Services and Products Received or Provided

1. Enter in this part all transactions involving services and products received or provided.
2. Below are some types of transactions to include:
 - management, legal, and accounting services
 - computer services
 - engineering & construction services
 - repairing and servicing of equipment
 - material, fuel, and supplies furnished
 - leasing of structures, land, and equipment
 - all rental transactions
 - sale, purchase, or transfer of various products
3. The columnar instructions follows:

Column

- (a) Enter name of related party.
- (b) Give description of type of service, or name the product involved.
- (c) Enter contract or agreement effective dates.
- (d) Enter the letter "p" if service is a purchase by Respondent; "s" if service is sold by Respondent.
- (e) Enter total amount paid, received, or accrued during the year for each type of service listed in column (c). Do not net amounts when services are both received and provided.

[illegible]

Business Transactions with Related Parties (Cont'd)

Part II. Specific Instructions: Sale, Purchase, and Transfer of Assets

1. Enter in this part all transactions relating to the purchase, sale, or transfer of assets.

2. Below are examples of some types of transactions to include:

- purchase, sale, and transfer of equipment
- purchase, sale, and transfer of land and structures
- purchase, sale, and transfer of securities
- noncash transfer of assets
- noncash dividends other than stock dividends
- write off of bad debts or loans

Column

- (a) Enter name of related company or party.
- (b) Describe briefly the type of asset purchased, sold, or transferred.
- (c) Enter the total received or paid for disposition of the asset.
Indicate purchase with the letter "p"; sale items with the letter "s".
- (d) Enter the book cost, less accumulated depreciation, for each item reported in column (b).
- (e) Enter the net profit or loss for each line - column (c) less column (d).
- (f) Enter the fair market value for each item reported in column (b).
In the space below or in a supplement schedule, describe the basis or method used to derive fair market value.

Name of Company or Related Party (a)	Description of Items (b)	Sale or Purchase Price (c)	Net Book Value (d)	Gain or Loss (e)	Fair Market Value (f)
NONE					

Be brief; describe the basis which was used to arrive at fair market value of the asset(s) disposed.

GULF POWER COMPANY
STATEMENT OF FINANCIAL POSITION - SEPARATED YEAR 1985

Page 1 of 8

Title of Account	Total System	Florida Jurisdiction	Other Jurisdiction	Non-Utility
1. Utility Plant (101-106, 114)	1,029,378,911	850,949,479	176,557,628	1,871,804
2. Construction Work in Progress (107)	148,968,966	143,817,197	5,151,769	-
3. Total Utility Plant	1,178,347,877	994,766,676	181,709,397	1,871,804
4. Less: Accumulated Prov. for Depreciation, Amortization and Depletion (108, 111, 115)	318,308,215	274,064,339	43,836,860	407,016
5. Net Utility Plant, Less Nuclear Fuel	860,039,662	720,702,337	137,872,537	1,464,788
6. Nuclear Fuel (120.1 - 120.4)	-	-	-	-
7. Less: Accumulated Provision for Amortization of Nuclear Fuel Assemblies (120.5)	-	-	-	-
8. Net Nuclear Fuel	-	-	-	-
9. Net Utility Plant	860,039,662	720,702,337	137,872,537	1,464,788
10. Gas Stores Underground-Noncurrent (117)	-	-	-	-
11. Utility Plant Adjustments (116)	-	-	-	-
<u>Other Property and Investments</u>				
12. Nonutility Property (121) (Less Accumulated Provision for Depreciation and Amortization Included in (122) \$0	295,859	-	-	295,859
13. Investment in Associated Companies (123)	-	-	-	-
14. Investment in Subsidiary Companies (Cost \$) (123.1)	-	-	-	-
15. Other Investments (124)	55,000	-	55,000	-
16. Special Funds (125-128)	23,465,530	14,448,402	9,017,128	-
17. Total Other Property and Investments	23,816,389	14,448,402	9,072,128	295,859
<u>Current and Accrued Assets</u>				
18. Cash (131)	9,976,861	8,579,092	1,397,769	-
19. Special Deposits (132-134)	927,979	797,968	130,011	-
20. Working Funds (135)	287,920	247,582	40,338	-
21. Temporary Cash Investments (136)	13,000,000	-	13,000,000	-
22. Notes and Accounts Receivable (Less Accumulated Provision for Uncollectible Accounts) (141-144)	30,361,787	19,926,045	3,246,498	7,189,244
23. Receivables from Associated Companies (145, 146)	2,051,089	1,763,729	287,360	-
24. Materials and Supplies (151-157, 163)	94,466,957	76,339,082	16,715,448	1,412,427
25. Gas Stored Underground - Current (164)	-	-	-	-
26. Prepayments (165)	632,852	583,766	49,086	-
27. Interest and Dividends Receivable (171)	7,725	-	7,725	-
28. Rents Receivable (172)	-	-	-	-
29. Accrued Utility Revenues (173)	14,583,207	12,540,084	2,043,123	-
30. Miscellaneous Current & Accrued Assets (174)	2,775,500	2,386,649	388,851	-
31. Total Current & Accrued Assets	169,071,877	123,163,997	37,306,209	8,601,671

Title of Account	Total System	Florida Jurisdiction	Other Jurisdiction	Page 2 of 8 Non-Utility
	\$	\$	\$	\$
<u>Deferred Debits</u>				
1. Unamortized Debt Expense (181)	2,768,043	2,275,455	492,588	-
2. Extraordinary Property Losses (182)	-	-	-	-
3. Preliminary Survey & Investigation Charges (183)	1,211,230	1,041,535	169,695	-
4. Clearing Accounts (184)	302,604	260,209	42,395	-
5. Temporary Facilities (185)	-	-	-	-
6. Miscellaneous Deferred Debits (186)	10,157,663	8,734,563	1,423,100	-
7. Deferred Losses from Disposition of Utility Plant (187)	-	-	-	-
8. Research, Development & Demonstration Expenditures (188)	-	-	-	-
9. Unamortized Loss on Reacquired Debt (189)	-	-	-	-
10. Accumulated Deferred Income Taxes (190)	12,781,573	10,596,490	2,185,083	-
11. Total Deferred Debits	27,221,113	22,908,252	4,312,861	-
Total Assets and Other Debits	1,080,149,041	881,222,988	188,563,735	10,362,318
<u>Proprietary Capital</u>				
12. Common Stock Issued (201)	38,060,000	31,016,223	7,043,777	-
13. Preferred Stock Issued (204)	74,162,600	58,220,019	15,942,581	-
Capital Stock Subscribed (202,205)	-	-	-	-
15. Stock Liability for Conversion (203,206)	-	-	-	-
16. Premium on Capital Stock (207)	88,152	71,838	16,314	-
17. Other Paid-In Capital Stock (208-211)	182,460,658	148,692,601	33,768,057	-
18. Installments Received on Capital Stock (212)	-	-	-	-
19. Discount on Capital Stock (213)	(-)	(-)	(-)	(-)
20. Capital Stock Expense (214)	(-)	(-)	(-)	(-)
21. Retained Earnings (215, 215.1, 216)	81,065,506	66,062,685	5,914,818	9,088,003
22. Unappropriated Undistributed Subsidiary Earnings (216.1)	-	-	-	-
23. Reacquired Capital Stock (217)	(-)	(-)	(-)	(-)
Total Proprietary Capital	375,836,916	304,063,366	62,685,547	9,088,003
<u>Long-Term Debt</u>				
24. Bonds (221) [Less \$ - Reacquired (222)]	277,653,000	228,243,189	49,409,811	-
25. Advances from Associated Companies (223)	-	-	-	-
26. Other Long-Term Debt (224)	157,655,000	129,599,464	28,055,536	-
27. Unamortized Premium on Long-Term Debt (225)	102,195	84,009	18,186	-
28. Unamortized Discount on Long-Term Debt-Dr. (226)	4,010,745	3,297,012	713,733	-
Total Long-Term Debt	431,399,450	354,629,650	76,769,800	-

Title of Account	Total System	Florida Jurisdiction	Other Jurisdiction	Non-Utility
	\$	\$	\$	\$
<u>Current & Accrued Liabilities</u>				
1. Notes Payable (231)	-	-	-	-
2. Accounts Payable (232)	16,219,741	13,912,204	2,266,679	40,858
3. Payables to Associated Companies (233,234)	6,524,085	5,610,054	914,031	-
4. Customer Deposits (235)	13,752,677	13,519,756	232,921	-
5. Taxes Accrued (236)	6,412,392	5,514,009	898,383	-
6. Interest Accrued (237)	11,782,661	10,131,897	1,650,764	-
7. Dividends Declared (238)	1,554,868	1,337,029	217,839	-
8. Matured Long-Term Debt (239)	-	-	-	-
9. Matured Interest (240)	-	-	-	-
10. Tax Collections Payable (241)	820,888	705,881	115,007	-
11. Miscellaneous Current & Accrued Liabilities (242)	3,071,823	2,641,457	430,366	-
12. Total Current & Accrued Liabilities	60,139,135	53,372,287	6,725,990	40,858
<u>Deferred Credits</u>				
13. Customer Advances for Construction (252)	5,314	4,570	744	-
14. Accumulated Deferred Investment Tax Credits (255)	55,846,058	45,394,617	10,451,441	-
15. Deferred Gains from Disposition of Utility Plant (256)	-	-	-	-
16. Other Deferred Credits (253)	2,668,747	410,693	1,764,349	493,705
17. Unamortized Gain on Reacquired Debt (257)	-	-	-	-
18. Accumulated Deferred Income Taxes (281-283)	147,769,079	122,507,109	25,261,970	-
19. Total Deferred Credits	206,289,198	168,316,989	37,478,504	493,705
<u>Operating Reserves</u>				
20. Operating Reserves (261-265)	6,484,342	5,131,755	1,352,587	-
21. Total Liabilities & Other Credits	1,080,149,041	885,514,047	185,012,428	9,622,566
<u>Electric Utility Plant</u>				
22. Electric Plant in Service (101)	976,021,092	806,064,845	168,084,443	1,871,804
23. Electric Plant Purchased or Sold (102)	-	-	-	-
24. Experimental Electric Plant Unclassified (103)	-	-	-	-
25. Electric Plant Leased to Others (104)	-	-	-	-
26. Electric Plant Held for Future Use (105)	6,391,902	6,115,478	276,424	-
27. Completed Construction not Classified Electric (106)	46,943,511	38,769,156	8,174,355	-
28. Electric Plant Acquisition Adjustment (114)	22,406	-	22,406	-
Total	1,029,378,911	850,949,479	176,557,628	1,871,804

Title of Account	Total System	Florida Jurisdiction	Other Jurisdiction	Non-Utility
	\$	\$	\$	\$
<u>Electric Utility Plant (Cont'd)</u>				
1. Accumulated Provision for Depreciation of Electric Utility Plant (108)	316,190,033	272,240,578	43,542,439	407,016
2. Accumulated Provision for Amortization of Electric Utility Plant (111)	2,118,182	1,823,761	294,421	-
3. Accumulated Provision for Amortization of Electric Plant Acquisition Adjustment (115)	-	-	-	-
4. Total	318,308,215	274,064,339	43,836,860	407,016
5. Nuclear Field in Process of Refinement,- Conversion, Enrichment, and Fabrication (120.1)	-	-	-	-
6. Nuclear Field Materials & Assemblies - Stock Account (120.2)	-	-	-	-
7. Nuclear Field Assemblies in Reactor (120.3)	-	-	-	-
8. Spent Nuclear Fuel (120.4)	-	-	-	-
9. Accumulated Provision for Amortization of Nuclear Field Assemblies (120.5)	-	-	-	-
10. Total	-	-	-	-
<u>Other Property & Investments</u>				
11. Nonutility Property (121)	295,859	-	-	295,859
12. Accumulated Provision for Depreciation & Amortization of Nonutility Property (122)	-	-	-	-
13. Total	295,859	-	-	295,859
<u>Special Funds</u>				
14. Sinking Funds (125)	-	-	-	-
15. Depreciation Fund (126)	-	-	-	-
16. Amortization Fund - Federal (127)	-	-	-	-
17. Other Special Funds - Trusteed PCB Funds (128)	17,576,175	14,448,402	3,127,773	-
18. Other Special Funds - Other (128)	5,889,355	-	5,889,355	-
19. Total	23,465,530	14,448,402	9,017,128	-
<u>Special Deposits</u>				
20. Interest Special Deposits (132)	-	-	-	-
21. Dividend Special Deposits (133)	-	-	-	-
22. Other Special Deposits (134)	927,979	797,968	130,011	-
23. Total	927,979	797,968	130,011	-

Title of Account	Total System	Florida Jurisdiction	Other Jurisdiction	Non-Utility
	\$	\$	\$	\$
<u>Notes and Accounts Receivable</u>				
1. Notes Receivable (141)	265,076	-	-	265,076
2. Customer Accounts Receivable (142)	28,112,945	18,157,369	2,958,333	6,997,243
3. Other Accounts Receivable (143)	2,445,145	2,102,578	342,567	-
4. Accumulated Provision for Uncollectible Accounts-Credit (144)	(461,379)	(333,902)	(54,402)	(73,075)
5. Total	30,361,787	19,926,045	3,246,498	7,189,244
<u>Receivables from Associated Companies</u>				
6. Notes Receivable from Associated Companies (145)	-	-	-	-
7. Accounts Receivable from Associated Companies (146)	2,051,089	1,763,729	287,360	-
8. Total	2,051,089	1,763,729	287,360	-
<u>Materials and Supplies</u>				
9. Fuel Stock (151)	73,889,501	58,530,705	15,358,796	-
10. Fuel Stock Expenses Undistributed (152)	-	-	-	-
11. Residuals (153)	-	-	-	-
12. Plant Materials & Operations Supplies (154)	19,227,007	17,868,572	1,358,435	-
13. Merchandise (155)	1,412,427	-	-	1,412,427
14. Other Materials & Supplies (156)	-	-	-	-
15. Nuclear Materials Held for Sale (157)	-	-	-	-
16. Stores Expense Undistributed (163)	(61,978)	(60,195)	(1,783)	-
17. Total	94,466,957	76,339,082	16,715,448	1,412,427
<u>Proprietary Capital</u>				
18. Common Stock Subscribed (202)	-	-	-	-
19. Preferred Stock Subscribed (205)	-	-	-	-
20. Total	-	-	-	-
21. Donations Received from Stockholders (208)	-	-	-	-
22. Reduction in Par or Stated Value of Capital Stock (209)	-	-	-	-
23. Gain on Resale or Cancellation of Reacquired Capital Stock (210)	310,658	253,164	57,494	-
24. Miscellaneous Paid-In Capital (211)	182,150,000	148,439,437	33,710,563	-
25. Total	182,460,658	148,692,601	33,768,057	-
26. Appropriated Retained Earnings (215)	-	-	-	-
27. Appropriated Retained Earnings, Amortiza- tion Reserve, Federal (215.1)	-	-	-	-
28. Unappropriated Retained Earnings (216)	81,065,506	66,062,685	5,914,818	9,088,003
29. Total	81,065,506	66,062,685	5,914,818	9,088,003

Title of Account	Total System	Florida Jurisdiction	Other Jurisdiction	Non-Utility
	\$	\$	\$	\$
<u>Long-Term Debt</u>				
1. Bonds (221)	277,653,000	228,243,189	49,409,811	-
2. Reacquired Bonds (222)	-	-	-	-
3. Total	277,653,000	228,243,189	49,409,811	-
<u>Payables to Associated Companies</u>				
4. Notes Payable to Associated Companies (233)	-	-	-	-
5. Accounts Payable to Associated Companies (234)	6,524,085	5,610,054	914,031	-
6. Total	6,524,085	5,610,054	914,031	-
<u>Deferred Credits</u>				
7. Accumulated Deferred Income Taxes—Accelerated Amortization Property (281)	5,200,526	4,311,466	889,060	-
8. Accumulated Deferred Income Taxes—Other Property (282)	132,974,148	110,241,456	22,732,692	-
9. Accumulated Deferred Income Taxes—Other (283)	9,594,405	7,954,187	1,640,218	-
10. Total	147,769,079	122,507,109	25,261,970	-
<u>Operating Reserves</u>				
11. Property Insurance Reserve (261)	3,138,005	2,441,500	696,505	-
12. Injuries and Damages Reserve (262)	3,114,724	2,690,255	424,469	-
13. Pensions and Benefits Reserve (263)	231,613	-	231,613	-
14. Miscellaneous Operating Reserve (265)	-	-	-	-
15. Total	6,484,342	5,131,755	1,352,587	-
<u>Intangible Plant</u>				
16. Organization (301)	7,417	6,137	1,280	-
17. Franchises and Consents (302)	594	491	103	-
18. Miscellaneous Intangible Plant (303)	-	-	-	-
19. Total	8,011	6,628	1,383	-
<u>Production Plant</u>				
A. Steam Production				
20. Land and Land Rights (310)	5,472,324	4,527,703	944,621	-
21. Structures and Improvements (311)	106,570,531	88,174,560	18,395,971	-
22. Boiler Plant Equipment (312)	308,881,147	255,562,761	53,318,386	-
23. Engines and Engine Driven Generators (313)	-	-	-	-
24. Turbogenerator Units (314)	111,377,890	92,152,083	19,225,807	-
25. Accessory Electric Equipment (315)	49,894,768	41,282,043	8,612,725	-
26. Miscellaneous Power Plant Equipment (316)	13,217,660	10,936,057	2,281,603	-
27. Total	595,414,320	492,635,207	102,779,113	-

Title of Account	Total System \$	Florida Jurisdiction \$	Other Jurisdiction \$	Non-Utility \$
<u>Production Plant (Cont'd)</u>				
B. Nuclear Production				
1. Land and Land Rights (320)	-	-	-	-
2. Structures and Improvements (322)	-	-	-	-
3. Reactor Plant Equipment (322)	-	-	-	-
4. Turbogenerator Units (323)	-	-	-	-
5. Accessory Electric Equipment (324)	-	-	-	-
6. Miscellaneous Power Plant Equipment (325)	-	-	-	-
7. Total	-	-	-	-
C. Hydraulic Production				
8. Land and Land Rights (330)	-	-	-	-
9. Structures and Improvements (331)	-	-	-	-
10. Reservoirs, Dams, and Waterways (332)	-	-	-	-
11. Water Wheels, Turbines and Generators (333)	-	-	-	-
12. Accessory Electric Equipment (334)	-	-	-	-
13. Miscellaneous Power Plant Equipment (335)	-	-	-	-
14. Roads, Railroads and Bridges (336)	-	-	-	-
15. Total	-	-	-	-
D. Other Production				
16. Land and Land Rights (340)	-	-	-	-
17. Structures and Improvements (341)	645,062	533,713	111,349	-
18. Fuel Holders, Producers, and Accessories (342)	273,286	226,112	47,174	-
19. Prime Movers (343)	21,734	17,982	3,752	-
20. Generators (344)	3,144,674	2,601,847	542,827	-
21. Accessory Electric Equipment (345)	109,094	90,263	18,831	-
22. Miscellaneous Power Plant Equipment (346)	4,332	3,584	748	-
23. Total	4,198,182	3,473,501	724,681	-
<u>Transmission Plant</u>				
24. Land and Land Rights (350)	8,569,300	7,090,086	1,479,214	-
25. Structures and Improvements (352)	1,584,263	1,310,791	273,472	-
26. Station Equipment (353)	31,849,764	26,351,928	5,497,836	-
27. Towers and Fixtures (354)	21,743,544	17,990,221	3,753,323	-
28. Poles and Fixtures (355)	15,170,024	12,551,408	2,618,616	-
29. Overhead Conductors and Devices (356)	19,571,224	16,192,882	3,378,342	-
30. Underground Conduit (357)	-	-	-	-
31. Underground Conductors and Devices (358)	167,218	138,353	28,865	-
32. Roads and Trails (359)	27,574	22,814	4,760	-
33. Total	98,682,911	81,648,483	17,034,428	-

Title of Account	Total System	Florida Jurisdiction	Other Jurisdiction	Non-Utility
	\$	\$	\$	\$
<u>Distribution Plant</u>				
1. Land and Land Rights (360)	939,846	777,612	162,234	-
2. Structures and Improvements (361)	4,597,204	3,803,645	793,559	-
3. Station Equipment (362)	47,169,685	39,027,358	8,142,327	-
4. Storage Battery Equipment (363)	-	-	-	-
5. Poles, Towers and Fixtures (364)	38,746,831	32,058,438	6,688,393	-
6. Overhead Conductors and Devices (365)	46,390,389	38,382,582	8,007,807	-
7. Underground Conduit (366)	1,023,267	846,633	176,634	-
8. Underground Conductors and Devices (367)	13,764,266	11,388,309	2,375,957	-
9. Line Transformers (368)	67,319,520	55,698,972	11,620,548	-
10. Services (369)	31,793,489	26,305,367	5,488,122	-
11. Meters (370)	15,691,804	12,983,119	2,708,685	-
12. Installations on Customers' Premises (371)	-	-	-	-
13. Leased Property on Customers' Premises (372)	-	-	-	-
14. Street Lighting and Signal Systems (373)	7,219,554	5,973,330	1,246,224	-
15. Total	274,655,855	227,245,365	47,410,490	-
<u>General Plant</u>				
16. Land and Land Rights (389)	1,977,877	1,636,460	341,417	-
17. Structures and Improvements (390)	18,989,141	14,294,697	2,982,321	1,712,123
18. Office Furniture and Equipment (391)	7,009,248	5,765,187	1,202,798	41,263
19. Transportation Equipment (392)	11,970,626	9,820,236	2,048,808	101,582
20. Stores Equipment (393)	1,236,468	1,022,372	213,299	797
21. Tools, Shop and Garden Equipment (394)	1,417,068	1,166,578	243,385	7,105
22. Laboratory Equipment (395)	1,751,394	1,441,680	300,780	8,934
23. Power Operated Equipment (396)	335,506	277,592	57,914	-
24. Communication Equipment (397)	3,570,252	2,953,963	616,289	-
25. Miscellaneous Equipment (398)	1,747,744	1,446,052	301,692	-
26. Other Tangible Property (399)	-	-	-	-
27. Total	50,005,324	39,824,817	8,308,703	1,871,804
28. Grand Total	1,022,964,603	844,834,001	176,258,798	1,871,804

GULF POWER COMPANY
STATEMENT OF INCOME - SEPARATED YEAR 1985

Page 1 of 9

Title of Account	Total System	Florida Jurisdiction	Other Jurisdiction	Non-Utility
	\$	\$	\$	\$
<u>Utility Operating Income</u>				
1. Operating Revenues (400)	518,223,638	415,510,486	102,713,152	-
2. Operating expenses:				
3. Operation Expense (401)	303,707,526	245,091,352	58,616,174	-
4. Maintenance Expense (402)	35,654,535	31,569,897	4,084,638	-
5. Depreciation Expense (403)	37,527,644	30,869,958	6,657,686	-
6. Amort. & Depl. of Utility Plant (404-405)	440,411	421,219	19,192	-
7. Amort. of Utility Plant Acq. Adj. (406)	-	-	-	-
8. Amort. of Property Losses (407)	1,861,886	1,780,749	81,137	-
9. Amort. of Conversion Expense (407)	-	-	-	-
10. Taxes Other Than Income Taxes (408.1)	22,886,246	19,621,453	3,264,793	-
11. Income Taxes-Federal (409.1)	13,178,978	9,209,337	3,969,641	-
12. -Other (409.1)	2,656,005	1,855,990	800,015	-
13. Provision for Deferred Inc. Taxes (410.1)	37,033,251	27,358,542	9,674,709	-
14. Provision for Deferred Income Taxes-Cr. (411.1)	(18,523,928)	(13,684,666)	(4,839,262)	-
15. Investment Tax Credit Adj.-Net (411.4)	3,661,356	2,583,380	1,077,976	-
16. Gains from Disp. of Utility Plant (411.6)	-	-	-	-
17. Losses from Disp. of Utility Plant (411.7)	-	-	-	-
18. Total Utility Operating Expenses	440,083,910	356,677,211	83,406,699	-
19. Net Utility Operating Income	78,139,728	58,833,275	19,306,453	-
<u>Other Income and Deductions</u>				
20. Other Income:				
21. Nonutility Operating Income (415-418)	(1,019,454)	-	(190,715)	(828,739)
22. Equity in Earnings of Subsidiary Companies (418.1)	-	-	-	-
23. Interest and Dividend Income (419)	4,340,002	-	3,234,917	1,105,085
24. Allowance for Other Funds Used During Construction (419.1)	6,893,404	-	6,893,404	-
25. Miscellaneous Nonoperating Income (421)	-	-	-	-
26. Gain on Disposition of Property (421.1)	-	-	-	-
27. Total Other Income	10,213,952	-	9,937,606	276,346
28. Other Income Deductions:				
29. Loss on Disposition of Property (421.2)	9,906	-	9,906	-
30. Miscellaneous Amortization (425)	47,666	-	47,666	-
31. Miscellaneous Income Deductions (426.1-426.5)	1,036,163	-	1,036,163	-
32. Total Other Income Deductions	1,093,735	-	1,093,735	-

Title of Account	Total System \$	Florida Jurisdiction \$	Other Jurisdiction \$	Non-Utility \$
1. Taxes Applic. to Other Income & Deductions:				
2. Taxes Other Than Income Taxes (408.2)	122,683	-	116,350	6,333
3. Income Taxes-Federal (409.2)	780,851	-	663,500	117,351
4. -Other (409.2)	123,692	-	108,844	14,848
5. Provision for Deferred Inc. Taxes (410.2)	158,412	-	158,412	-
6. Provision for Deferred Income taxes (411.2)	(201,142)	-	(201,142)	-
7. Investment Tax Credit Adj.-Net (411.5)	-	-	-	-
8. Investment Tax Credits (420)	-	-	-	-
9. Total Taxes on Other Income & Deductions	984,496	-	845,964	138,532
10. Net Other Income & Deductions	8,135,721	-	7,997,907	137,814
<u>Interest Charges</u>				
11. Interest on Long-Term Debt (427)	40,768,975	30,273,541	10,495,434	-
12. Amort. of Debt disc. and expenses (428)	299,337	222,277	77,060	-
13. Amortization of loss on reacquired Debt (428.1)	-	-	-	-
14. Amort. of Premium on Debt-Credit (429)	(12,372)	(9,187)	(3,185)	(-)
15. Amortization of Gain on Reacquired Debt- Credit (429.1)	(-)	(-)	(-)	(-)
16. Interest on Debt to Assoc. Companies (430)	-	-	-	-
17. Other Interest Expense (431)	1,120,058	837,773	282,285	-
18. Allowance for Borrowed Funds used During Construction-Credit (432)	(7,675,769)	(5,699,744)	(1,976,025)	(-)
19. Net Interest Charges	34,500,229	25,624,660	8,875,569	-
20. Income Before Extraordinary Items	51,775,220	33,208,615	18,428,791	137,814
<u>Extraordinary Items</u>				
21. Extraordinary Income (434)	-	-	-	-
22. Extraordinary Deductions (435)	(-)	(-)	(-)	(-)
23. Net Extraordinary Items	-	-	-	-
24. Income Taxes-Federal and Other (409.3)	-	-	-	-
25. Extraordinary Items After Taxes	-	-	-	-
26. Net Income	51,775,220	33,208,615	18,428,791	137,814

Title of Account	Total System	Florida Jurisdiction	Other Jurisdiction	Non-Utility
<u>Operating Revenues</u>				
<u>Sales of Electricity</u>				
1. Residential Sales (440)	186,415,458	186,415,458	-	-
2. Commercial & Industrial Sales (442)	191,252,582	191,252,582	-	-
3. Public Street & Highway Lighting	1,326,388	1,326,388	-	-
4. Other Sales to Public Authorities (445)	-	-	-	-
5. Sales to Railroads & Railways (446)	-	-	-	-
6. Interdepartmental Sales (448)	19,202	-	19,202	-
7. Total Sales to Ultimate Consumers	379,013,630	378,994,428	19,202	-
8. Sales for Resale (447)	126,788,506	24,116,820	102,671,686	-
9. Total Sales of Electricity	505,802,136	403,111,248	102,690,888	-
<u>Other Operating Revenues</u>				
10. Forfeited discounts (450)	-	-	-	-
11. Miscellaneous Service Revenues (451)	6,651,254	6,637,487	13,767	-
12. Sales of Water & Water Power (453)	-	-	-	-
13. Rent from Electric Property (454)	1,572,599	1,565,208	7,391	-
14. Interdepartmental Rents (455)	-	-	-	-
15. Other Electric Revenues (456)	4,197,649	4,196,543	1,106	-
16. Total Other Operating Revenues	12,421,502	12,399,238	22,264	-
17. Total Electric Operating Revenues (400)	518,223,638	415,510,486	102,713,152	-
<u>Operating Expenses</u>				
<u>Power Production Expenses</u>				
<u>Steam Power Generation</u>				
<u>Operation</u>				
18. Operation Supervision & Engineering (500)	2,891,335	2,333,302	558,033	-
19. Fuel Recoverable (501.1)	227,845,083	183,870,516	43,974,567	-
20. Fuel Non-Recoverable (501.2)	3,035,029	2,449,262	585,767	-
21. Steam Expenses (502)	2,978,076	2,403,301	574,775	-
22. Steam from Other Sources (503)	-	-	-	-
23. Steam Transferred-Cr. (504)	(-)	(-)	(-)	(-)
24. Electric Expenses (505)	3,507,842	2,830,821	677,021	-
25. Miscellaneous Steam Power Expenses (506)	4,225,563	3,410,021	815,542	-
26. Rents (507)	4,413	3,561	852	-
27. Total Operation	244,487,341	197,300,784	47,186,557	-

Title of Account	Total System \$	Florida Jurisdiction \$	Other Jurisdiction \$	Non-Utility \$
Maintenance				
1. Maintenance Supervision & Engineering (510)	2,286,417	2,024,482	261,935	-
2. Maintenance of Structures (511)	1,707,968	1,512,301	195,667	-
3. Maintenance of Boiler Plant (512)	12,702,031	11,246,866	1,455,165	-
4. Maintenance of Electric Plant (513)	7,950,300	7,039,501	910,799	-
5. Maintenance of Miscellaneous Steam Plant (514)	1,545,094	1,368,086	177,008	-
6. Total Maintenance	26,191,810	23,191,236	3,000,574	-
7. Total Power Production Expenses- Steam Power	270,679,151	220,492,020	50,187,131	-
<u>Nuclear Power Generation</u>				
Operation				
8. Operation Supervision & Engineering (517)	-	-	-	-
9. Fuel Recoverable (518.1)	-	-	-	-
10. Fuel Non-Recoverable (518.2)	-	-	-	-
11. Coolants & Water (519)	-	-	-	-
12. Steam Expenses (520)	-	-	-	-
13. Steam from Other Sources (521)	-	-	-	-
14. Steam Transferred-Cr. (522)	(-)	(-)	(-)	(-)
15. Electric Expenses (523)	-	-	-	-
16. Miscellaneous Nuclear Power Expenses (524)	-	-	-	-
17. Rents (525)	-	-	-	-
18. Total Operation	-	-	-	-
Maintenance				
19. Maintenance Supervision & Engineering (528)	-	-	-	-
20. Maintenance of Structures (529)	-	-	-	-
21. Maintenance of Reactor Plant Equipment (530)	-	-	-	-
22. Maintenance of Electric Plant (531)	-	-	-	-
23. Maintenance of Miscellaneous Nuclear Plant (532)	-	-	-	-
24. Total Maintenance	-	-	-	-
25. Total Power Production Expenses Nuclear Power	-	-	-	-

Title of Account	Total System	Florida Jurisdiction	Other Jurisdiction	Non-Utility
	\$	\$	\$	\$
<u>Hydraulic Power Generation</u>				
Operation				
1. Operation Supervision & Engineering (535)	-	-	-	-
2. Water for Power (536)	-	-	-	-
3. Hydraulic expenses (537)	-	-	-	-
4. Electric Expenses (538)	-	-	-	-
5. Miscellaneous Hydraulic Power Generation Expenses (539)	-	-	-	-
6. Rents (540)	-	-	-	-
7. Total Operation	-	-	-	-
Maintenance				
8. Maintenance Supervision & Engineering (541)	-	-	-	-
9. Maintenance of Structures (542)	-	-	-	-
10. Maintenance of Reservoirs, Dams & Waterways (543)	-	-	-	-
11. Maintenance of Electric Plant (544)	-	-	-	-
12. Maintenance of Miscellaneous Hydraulic Plant (545)	-	-	-	-
13. Total Maintenance	-	-	-	-
14. Total Power Production Expenses-Hydraulic Power	-	-	-	-
<u>Other Power Generation</u>				
Operation				
15. Operation Supervision & Engineering (546)	-	-	-	-
16. Fuel Recoverable (547.1)	63,612	51,335	12,277	-
17. Fuel Non-Recoverable (547.2)	-	-	-	-
18. Generation Expenses (548)	10,456	8,438	2,018	-
19. Miscellaneous Other Power Generation Expenses (549)	-	-	-	-
20. Rents (550)	-	-	-	-
21. Total Operation	74,068	59,773	14,295	-
Maintenance				
22. Maintenance Supervision & Engineering (551)	1,696	1,502	194	-
23. Maintenance of Structures (552)	1,784	1,580	204	-
24. Maintenance of Generating & Electric Plant (553)	212,102	187,803	24,299	-
25. Maintenance of Miscellaneous other Power Generation Plant (554)	6,334	5,608	726	-
26. Total Maintenance	221,916	196,493	25,423	-
27. Total Power Production Expenses-Other Power	295,984	256,266	39,718	-

Title of Account	Total System \$	Florida Jurisdiction \$	Other Jurisdiction \$	Non-Utility \$
<u>Other Power Supply Expenses</u>				
1. Purchased Power Recoverable (555.1)	(42,428,884)	(34,240,023)	(8,188,861)	-
2. Purchased Power Non-Recoverable (555.2)	55,341,881	44,660,785	10,681,096	-
3. System Control & Load Dispatching (556)	775,973	626,209	149,764	-
4. Other Expenses (557)	(4,452,863)	(3,593,451)	(859,412)	-
5. Total Other Power Supply Expenses	9,236,107	7,453,520	1,782,587	-
6. Total Power Production Expenses	280,211,242	228,201,806	52,009,436	-
<u>Transmission Expenses</u>				
Operation				
7. Operation Supervision & Engineering (560)	327,455	264,256	63,199	-
8. Load Dispatching (561)	365,371	294,854	70,517	-
9. Station Expenses (562)	117,151	94,541	22,610	-
10. Overhead Line Expenses (563)	196,558	158,622	37,936	-
11. Underground Line Expenses (564)	12,150	9,805	2,345	-
12. Transmission of Electricity by Others (565)	-	-	-	-
13. Miscellaneous Transmission Expenses (566)	172,478	139,189	33,289	-
14. Rents (567)	1,625,297	1,311,611	313,686	-
15. Total Operation	2,816,460	2,272,878	543,582	-
Maintenance				
16. Maintenance Supervision & Engineering (568)	228,182	202,041	26,141	-
17. Maintenance of Structures (569)	2,201	1,949	252	-
18. Maintenance of Station Equipment (570)	424,326	375,715	48,611	-
19. Maintenance of Overhead Lines (571)	752,141	665,974	86,167	-
20. Maintenance of Underground Lines (572)	-	-	-	-
21. Maintenance of Miscellaneous Transmission Plant (573)	60,423	53,501	6,922	-
22. Total Maintenance	1,467,273	1,299,180	168,093	-
23. Total Transmission Expenses	4,283,733	3,572,058	711,675	-
<u>Distribution Expenses</u>				
Operation				
24. Operation Supervision & Engineering (580)	849,001	685,142	163,859	-
25. Load Dispatching (581)	180,359	145,549	34,810	-
26. Station Expenses (582)	250,263	201,962	48,301	-
27. Overhead Line Expenses (583)	401,970	324,389	77,581	-
28. Underground Line Expenses (584)	399,361	322,284	77,077	-
29. Street Lighting & Signal System Expenses (585)	151,927	122,605	29,322	-
30. Meter Expenses (586)	956,140	771,603	184,537	-
31. Customer Installations Expenses (587)	198,664	160,321	38,343	-

Title of Account	Total System	Florida Jurisdiction	Other Jurisdiction	Non-Utility
	\$	\$	\$	\$
<u>Distribution Expenses (Cont'd)</u>				
Operation (Cont'd)				
1. Miscellaneous Distribution Expenses (588)	512,833	413,855	98,978	-
2. Rents (589)	29,541	23,840	5,701	-
3. Total Operation	3,930,059	3,171,550	758,509	-
Maintenance				
4. Maintenance Supervision & Engineering (590)	460,988	408,177	52,811	-
5. Maintenance of Structures (591)	6,390	5,658	732	-
6. Maintenance of Station Equipment (592)	419,369	371,325	48,044	-
7. Maintenance of Overhead Lines (593)	5,054,694	4,475,620	579,074	-
8. Maintenance of Underground Lines (594)	561,900	497,528	64,372	-
9. Maintenance of Line Transformers (595)	334,739	296,391	38,348	-
10. Maintenance of Street Lighting & Signal Systems (596)	135,858	120,294	15,564	-
11. Maintenance of Meters (597)	62,543	55,378	7,165	-
12. Maintenance of Miscellaneous Distribution Plant (598)	98,667	87,364	11,303	-
13. Total Maintenance	7,135,148	6,317,735	817,413	-
14. Total Distribution Expenses	11,065,207	9,489,285	1,575,922	-
<u>Customer Accounts Expenses</u>				
Operation				
15. Supervision (901)	324,475	261,851	62,624	-
16. Meter Reading Expenses (902)	1,215,521	980,923	234,598	-
17. Customer Records & Collection Expenses (903)	4,651,439	3,753,702	897,737	-
18. Uncollectible Accounts (904)	592,188	477,894	114,294	-
19. Miscellaneous Customer Accounts Expenses (905)	70,230	56,675	13,555	-
20. Total Customer Accounts Expenses	6,853,853	5,531,045	1,322,808	-
<u>Customer Service & Informational Expenses</u>				
Operation				
21. Supervision (907)	278,312	224,597	53,715	-
22. Customer Assistance Expenses (908)	3,683,725	2,972,758	710,967	-
23. Informational & Instructional Expenses (909)	948,349	765,316	183,033	-
24. Miscellaneous Customer Service & Informational Expenses (910)	544,233	439,195	105,038	-
25. Total Customer Service & Informational Expenses	5,454,619	4,401,866	1,052,753	-

Title of Account	Total System \$	Florida Jurisdiction \$	Other Jurisdiction \$	Non-Utility \$
<u>Sales Expenses</u>				
Operation				
1. Supervision (911)	-	-	-	-
2. Demonstrating & Selling Expenses (912)	675,409	545,054	130,355	-
3. Advertising Expenses (913)	452,515	365,178	87,337	-
4. Miscellaneous Sales Expenses (916)	-	-	-	-
5. Total Sales Expenses	1,127,924	910,232	217,692	-
<u>Administrative and General Expenses</u>				
Operation				
6. Administrative & General Salaries (920)	7,087,507	5,719,604	1,367,903	-
7. Office Supplies & Expenses (921)	2,153,010	1,737,475	415,535	-
8. Administrative Expenses Transferred-Cr. (922)	(640,435)	(516,830)	(123,605)	(-)
9. Outside Services Employed (923)	6,163,775	4,974,154	1,189,621	-
10. Property Insurance (924)	2,831,234	2,284,800	546,434	-
11. Injuries & Damages (925)	2,115,504	1,707,207	408,297	-
12. Employee Pensions & Benefits (926)	5,834,811	4,708,680	1,126,131	-
13. Franchise Requirements (927)	-	-	-	-
14. Regulatory Commission Expenses (928)	1,504,303	1,213,969	290,334	-
15. Duplicate Charges-Cr. (929)	(143,775)	(116,026)	(27,749)	(-)
16. General Advertising Expenses (930.1)	178,005	143,650	34,355	-
17. Miscellaneous General Expenses (930.1)	2,498,078	2,015,944	482,134	-
18. Rents (931)	145,077	117,077	28,000	-
19. Total Operation	29,727,094	23,989,704	5,737,390	-
Maintenance				
20. Maintenance of General Plant (932)	638,388	565,253	73,135	-
21. Total Administrative & General Expenses	30,365,482	24,554,957	5,810,525	-
22. Total Electric Operation Expenses (401)	303,707,526	245,091,352	58,616,174	-
23. Total Electric Maintenance Expenses (402)	35,654,535	31,569,897	4,084,638	-
24. Total Operation & Maintenance	339,362,061	276,661,249	62,700,812	-
<u>Depreciation Expense (403)</u>				
25. Intangible Plant	-	-	-	-
26. Steam Production Plant	22,180,873	18,245,819	3,935,054	-
27. Nuclear Production Plant	-	-	-	-
28. Hydraulic Production Plant - Conventional	-	-	-	-
29. Hydraulic Production Plant - Pumped Storage	-	-	-	-
30. Other Production Plant	288,864	237,617	51,247	-
31. Transmission Plant	2,895,004	2,381,409	513,595	-
32. Distribution Plant	10,786,685	8,873,046	1,913,639	-

Title of Account	Total System \$	Florida Jurisdiction \$	Other Jurisdiction \$	Non-Utility \$
<u>Depreciation Expense (403) (Cont'd)</u>				
1. General Plant	1,376,218	1,132,067	244,151	-
2. Common Plant - Electric	-	-	-	-
3. Total	37,527,644	30,869,958	6,657,686	-
<u>Amortization Expense (404) Limited Term Plant</u>				
4. Intangible Plant	-	-	-	-
5. Steam Production Plant	440,411	421,219	19,192	-
6. Nuclear Production Plant	-	-	-	-
7. Hydraulic Production Plant - Conventional	-	-	-	-
8. Hydraulic Production Plant - Pumped Storage	-	-	-	-
9. Other Production Plant	-	-	-	-
10. Transmission Plant	-	-	-	-
11. Distribution Plant	-	-	-	-
12. General Plant	-	-	-	-
13. Common Plant - Electric	-	-	-	-
14. Total	440,411	421,219	19,192	-
<u>Amortization Expense (405) Other Electric Plant</u>				
15. Intangible Plant	-	-	-	-
16. Steam Production Plant	-	-	-	-
17. Nuclear Production Plant	-	-	-	-
18. Hydraulic Production Plant - Conventional	-	-	-	-
19. Hydraulic Production Plant - Pumped Storage	-	-	-	-
20. Other Production Plant	-	-	-	-
21. Transmission Plant	-	-	-	-
22. Distribution Plant	-	-	-	-
23. General Plant	-	-	-	-
24. Common Plant - Electric	-	-	-	-
25. Total	-	-	-	-
26. Amortization (404,405) Total	440,411	421,219	19,192	-

Businesses which are a Byproduct, Coproduct or Joint Product Result of Providing
Electric Services

Complete the following for any business which is conducted as a byproduct, coproduct or joint product as a result of providing electric service. This would include any business which requires the use of utility land and facilities. Examples of these types of businesses would be orange groves, nurseries, tree farms, etc. This would not include any business for which the assets are properly included in Account 121 Nonutility Property with the associated revenues and expenses segregated out as nonutility also.

Business or Service Conducted	Book Cost of Assets	Account No. Recorded	Revenues Generated	Account No. Recorded	Expenses Generated	Account No. Recorded
NONE						

INDEX

<u>Schedule</u>	<u>Page No.</u>
Accrued and prepaid taxes	258—259
Accumulated Deferred Income Taxes	234
	268-273
Accumulated provisions for depreciation of	
common utility plant	356
utility plant	219
utility plant (summary)	200-201
Advances	
from associated copanies	255
Amortization	
miscellaneous	337
of nuclear fuel	202-203
Application of Funds for the year, Source and	120-121
Appropriations of Retained Earnings	118-119
Associated Companies	
advances from	255
corporations controlled by respondent	103
control over respondent	102
interest on debt to	255
Attestation	1
Balance sheet	
comparative	110-113
notes to	122-123
Bonds	255
Capital Stock	250
discount	253
expense	253
installments received	251
premiums	251
reacquired	250
subscribed	251
Changes	
important during year	108-109
Construction	
overheads, electric	217
overhead procedures, general description of	218
work in progress — common utility plant	356
work in progress — electric	216
work in progress — other utility departments	200-201
Control	
corporations controlled by respondent	103
over respondent	102
security holders and voting powers	106-107
Corporation	
controlled by	103
incorporated	101
CPA, background information on	101
CPA Certification, this report form	i-ii

INDEX (Continued)

Schedule	Page No.
Deferred	
credits, other	266
debts, miscellaneous	233
income taxes accumulated — accelerated	
amortization property	268-269
income taxes accumulated — other property	270-271
income taxes accumulated — other	272-273
income taxes accumulated — pollution control facilities	234
Definitions, this report form	iii
Depreciation and amortization	
of common utility plant	356
of electric plant	219
	334-336
Directors	105
Discount on capital stock	253
Discount — premium on long-term debt	256
Distribution of salaries and wages	354-355
Dividend appropriations	118-119
Earnings, Retained	118-119
Electric energy account	401
Environmental protection	
expenses	429
facilities	428
Expenses	
electric operation and maintenance	320-323
electric operation and maintenance, summary	323
unamortized debt	256
Extraordinary property losses	230
Filing requirements, this report form	i-ii
Funds	
application of	120-121
sources of	120-121
General description of construction overhead procedure	218
General information	101
General instructions	i-vi
Generating plant statistics	
hydroelectric (large)	406-407
pumped storage (large)	408-409
small plants	410
steam-electric (large)	402-403
Hydro-electric generating plant statistics	406-407
Identification	101
Important changes during year	108-109
Income	
statement of, by departments	114-117
statement of, for the year (see also revenues)	114-117
deductions, interest on debt to associated companies	337
deductions, miscellaneous amortization	337
deductions, other income deduction	337
deductions, other interest charges	337
Incorporation information	101
Installments received on capital stock	251
Interchange power	328

INDEX (Continued)

<u>Schedule</u>	<u>Page No.</u>
Interest	
charges, on debt to associated companies	337
charges, other	337
charges, paid on long-term debt, advances, etc.	255
Investments	
nonutility property	221
subsidiary companies	224-225
Investment tax credits, accumulated deferred	264
Law, excerpts applicable to this report form	iii-iv
List of schedules, this report form	2-4
Long-term debt	256
Losses — Extraordinary property	230
Materials and supplies	227
Meters and line transformers	427
Miscellaneous general expenses	333
Notes	
to balance sheet	122-123
to statement of changes in financial position	122-123
to statement of income	122-123
to statement of retained earnings	122-123
Nonutility property	221
Notes payable — Advances from associated companies	255
Nuclear fuel materials	202-203
Nuclear generating plant, statistics	402-404
Number of Electric Department Employees	323
Officers and officers' salaries	104
Operating	
expenses — electric	320-323
expenses — electric (summary)	323
Other	
paid-in capital	252
donations received from stockholders	252
gains on resale or cancellation of reacquired	
capital stock	252
miscellaneous paid-in capital	252
reduction in par or stated value of capital stock	252
Overhead, construction — electric	217
Peaks, monthly, and output	401
Plant, Common utility	
accumulated provision for depreciation	356
acquisition adjustments	356
allocated to utility departments	356
completed construction not classified	356
construction work in progress	356
expenses	356
held for future use	356
in service	356
leased to others	356
Plant data	217-218
	334-336
	401-427

INDEX (Continued)

<u>Schedule</u>	<u>Page No.</u>
Plant — electric	
accumulated provision for depreciation	219
construction work in progress	216
held for future use	214
in service	204-207
leased to others	213
Plant — utility and accumulated provisions for depreciation	
amortization and depletion (summary)	201
Pollution control facilities, accumulated deferred	
income taxes	234
Premium and discount on long-term debt	256
Premium on capital stock	251
Prepaid taxes	258-259
Property — losses, extraordinary	230
Pumped storage generating plant statistics	408-409
Purchased power	326-327
Reacquired capital stock	250
Reacquired long-term debt	255
Receivers' certificates	255
Reconciliation of reported net income with taxable income	
from Federal income taxes	261
Regulatory commission expenses deferred	233
Regulatory commission expenses for year	350-351
Research, development and demonstration activities	352-353
Retained Earnings	
amortization reserve Federal	119
appropriated	118-119
statement of, for the year	118-119
unappropriated	118-119
Revenues — electric operating	301
Salaries and wages	
directors fees	105
distribution of	354-355
officers'	104
Sales of electricity by rate schedules	304
Sales — for resale	310-311
Salvage — nuclear fuel	202-203
Schedules, this report form	2-4
Securities	
exchange registration	250
holders and voting powers	106-107
Sources of funds	120-121
Statement of changes in financial position	120-121
Statement of income for the year	114-117
Statement of retained earnings for the year	118-119
Steam-electric generating plant statistics	402-404
Stock liability for conversion	251
Substations	425
Supplies — materials and	227

INDEX (Continued)

<u>Schedule</u>	<u>Page No.</u>
Taxes	
accrued and prepaid	258-259
charged during year	258-259
on income, deferred and accumulated	234
reconciliation of net income with taxable income for	268-273
Transformers, line — electric	261
Transmission	427
lines added during year	424
lines statistics	422-423
of electric for or by others	332
Unamortized	
debt discount	256
debt expense	256
premium on debt	256
Unrecovered Plant and Regulatory Study Costs	230