

State of Florida



Public Service Commission

CAPITAL CIRCLE OFFICE CENTER • 2540 SHUMARD OAK BOULEVARD
TALLAHASSEE, FLORIDA 32399-0850

-M-E-M-O-R-A-N-D-U-M-

DATE: May 6, 2020
TO: Hong Wang, Chief Commission Deputy Clerk, Office of Commission Clerk
FROM: Lynn M. Deamer, Chief of Auditing, Office of Auditing and Performance Analysis
RE: Docket No.: 20200001-EI
Company Name: Gulf Power Company
Company Code: EI804
Audit Purpose: A3a: Fuel Cost Recovery Clause
Audit Control No: 2020-007-1-1

Volume 2 of the audit working papers are forwarded for confidential treatment pursuant to Rule 25-22.006, Florida Administrative Code. The audit report, and volume 1 of the work papers are public and held by the Bureau of Auditing. The audit exit conference was held May 6, 2020.

LMD/cmm
Attachments: Confidential Document Index
Confidential Binder(s) Listed Above

cc: Bureau of Auditing (File copy)

RECEIVED-FPSC
2020 MAY -7 PM 1:08
COMMISSION

COMMISSIONERS:
GARY F. CLARK, CHAIRMAN
ART GRAHAM
JULIE I. BROWN
DONALD J. POLMANN
ANDREW GILES FAY

STATE OF FLORIDA



OFFICE OF
AUDITING & PERFORMANCE ANALYSIS
DALE MAILHOT
DIRECTOR
(850) 413-6854

Public Service Commission

May 6, 2020

Gulf Power Company
Mark Bubriski
134 West Jefferson Street
Tallahassee, FL 32301

Re: Docket No. 20200001-EI; A3a: Fuel Cost Recovery Clause; Audit Control No. 2020-007-1-1; Confidential Documents Returned to Company

Dear Mr. Bubriski:

We have completed our field work in the above referenced audit. Included with this letter are the documents provided by the Utility that we are not retaining as part of our audit work papers. Please sign this letter showing receipt of these materials and email this sheet to me at Mglover@psc.state.fl.us as soon as possible.

Thank you for your assistance in this regard, and should you have any questions, please call me at (850) 413-6804.

Sincerely,

A handwritten signature in cursive script that reads "Marisa Glover for Mr".

Marisa Glover
Regulatory Analyst Supervisor

MG

Received by: _____

Signature: _____

Date: _____

Title: _____

Enclosures

cc: File//Audit Work papers (1)

List of Items Returned:

Gulf Power Company

Fuel Cost Recovery Clause Audit

Docket 20200001-EI, Audit Control Number 2020-007-1-1,

Item No	Description	Number of Pages	Document Request
1	2019 Trial Balance, Documentation for Fuel Adjustment Clause Expenses, IIC Pool Bills, Chelco, QF, Renewables, and Internal Audits	DVD #1	FAC 1, 2, 6, 7, and 9
2	Customer Bills, PPAs/ ane NG-FTS Invoices	DVD #3	FAC 11, 15, and 18
3	Firm Transportation Services, Coal Transportation Services, Natural Gas Storage Expense, Interchange Analysis Reconciliation, and Mark-up Gain on Economy of Sales	DVD #4	FAC 12, 13, 14, 16, and 17
4	Manual Bills, and Vendor Rebates	DVD #5	FAC 10 and 19
5	Interchange Analysis Purchase variances	DVD #6	FAC 20

5 DVDs

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May 6, 2020

Gulf Power Company
Mark Bubriski
134 West Jefferson Street
Tallahassee, FL 32301

Re: Docket No. 20200001-EI; A3a: Fuel Cost Recovery Clause; Audit Control No. 2020-007-1-1; Courtesy Copy of Confidential Documents Provided to Company

Dear Mr. Bubriski:

We have completed our field work in the above referenced audit. Included with this letter are courtesy copies of the confidential audit work papers, which the Commission is maintaining in a Temporary Confidential Status with an index of the enclosed documents.

Please sign and date page two of this letter indicating that you have received these copies and email this sheet to me at Mglover@psc.state.fl.us as soon as possible. The Utility must file a Request for Confidential Classification according to Rule 25-22.006, F.A.C. in order to maintain this confidentiality. This request must be filed with the Commission within twenty-one days from today or these work papers will become public documents.

Thank you for your assistance in this regard, and should you have any questions, please call me at (850) 413-6804.

Sincerely,

A handwritten signature in cursive script that reads "I your Deanna for mk".

Marisa Glover
Regulatory Analyst Supervisor

MG

Received by:

Signature: _____

Date: _____

Title: _____

Enclosures

cc: File//Audit Work papers (1)

INDEX OF CONFIDENTIAL WORKPAPERS

Gulf Power Company

Fuel Cost Recovery Clause Audit

Docket 20200001-EI, Audit Control Number 202-007-1-1

Item	Description	Page	Number of Pages
1	True-up Reconciliation	40-3	1
2	Revenue Reconciliation	40-11	1
3	Generation Fuel Costs	43-1.13 to 43-1.24	12
4	Energy Purchases	43-3.1 to 43-3.4.6	27
5	Purchased Power	43-5 to 43-5.4.1	11
6	Gains of Economy Sales	43-6.1 to 43-6.4.3	14
7	Firm Transportation Service Charges	44-1 to 44-13.15	74
8	Coal Inventory Adjustments	45-1.1 and 45-2.1	2
9	Prepared by auditor	46	1
10	Coal and Oil Reconciliation	46-8 to 46-12.1	19
11	Wholesale Power Sales	49-2 and 49-5	2
12	Natural Gas Storage Expense	50, 50.1, 50-1, 50-2, and 50-3	5
13	Waterborne and Rail Transportation Expense	57-1 to 57-5.1	10

Total Pages 179