

MEMORANDUM

June 22, 1994

TO: DIVISION OF RECORDS AND REPORTING

FROM: DIVISION OF AUDITING AND FINANCIAL ANALYSIS (VANDIVER) *OW*

RE: DOCKET NO. 940001-EI - TAMPA ELECTRIC COMPANY  
FUEL AUDIT REPORT - PERIOD ENDED 03/31/94  
AUDIT CONTROL NO. 93-267-2-2

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The above-referenced audit report is forwarded. Audit exceptions document deviations from the Uniform System of Accounts, Commission rule or order, Staff Accounting Bulletin and generally accepted accounting principles. Audit disclosures show information that may influence the decision process.

The audit working papers are available for review on request. There are confidential working papers associated with this audit.

Please forward a complete copy of this report to:

Tampa Electric Company  
Russell Chapman  
Post Office Box 111  
Tampa, FL 33601-0111

DNV/sp

Attachment

cc: Chairman Deason  
Commissioner Clark  
Commissioner Johnson  
Commissioner Laredo  
Commissioner Kiesling  
Mary Andrews Bane, Deputy Executive Director/Technical  
Legal Services  
Division of Auditing and Financial Analysis (Devlin/Mailhot/Causseaux/  
File Folder)  
Division of Electric and Gas (Dudley)  
Tampa District Office (Bouckaert)

Office of Public Counsel

DOCUMENT NUMBER-DATE

06208 JUN 23 1994

FPSC-RECORDS/REPORTING

FLORIDA PUBLIC SERVICE COMMISSION

AUDIT REPORT

12 MONTHS ENDED MARCH 31, 1994

FIELD WORK COMPLETED

JUNE 3, 1994

TAMPA ELECTRIC COMPANY

TAMPA, FLORIDA

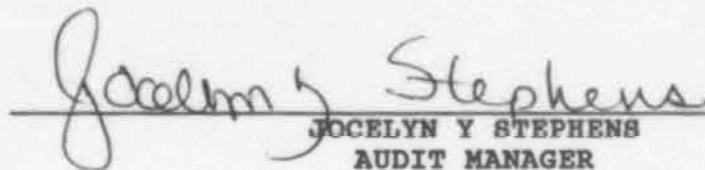
HILLSBOROUGH COUNTY

FUEL AUDIT

DOCKET 940001-EI

AUDIT CONTROL NUMBER

93-267-2-2


  
\_\_\_\_\_  
JOCELYN Y STEPHENS  
AUDIT MANAGER

AUDIT STAFF

JOE ROHRBACHER

MINORITY OPINION

YES \_\_\_\_\_ NO ✓

  
\_\_\_\_\_  
GLENN A. CLEPPER  
REGULATORY ANALYST SUPERVISOR  
TAMPA

DOCUMENT NUMBER-DATE

06208 JUN 23 1994

FPSC-RECORDS/REPORTING

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I. Executive Summary

**Audit Purpose:** We have applied the procedures described in Section II of this report to audit the appended Fuel Adjustment Cost Recovery Filings, Schedule A-1, filed by Tampa Electric Company in support of Docket 940001-EI for the six months ended September 30, 1993 and March 31, 1994.

**Scope Limitation:** The last day of field work was Friday, May 27, 1994. The audit exit conference was held on June 3, 1994. This report is based on confidential information which is separately filed with the Commission Clerk.

**Disclaimer Public Use:** This is an internal accounting report prepared after performing a limited scope audit; accordingly, this document must not be relied upon for any purpose except to assist the Commission staff in the performance of their duties. Substantial additional work would have to be performed to satisfy generally accepted auditing standards and produce audited financial statements for public use.

**OPINION:** The appended exhibits, A-1 of the Fuel Adjustment Cost Recovery Filing for the six months ending September 30, 1993 and March 31, 1994 represent Tampa Electric Company's books and records maintained in substantial compliance with Commission directives. The expressed opinions extend only to the scope of work described in Section II of this report.

**SUMMARY FINDINGS:** Company failed to resolve a discrepancy in the units consumed between a JE worksheet and a station report. Company provided copies of station reports to auditor that had been subsequent revised prior to request for reports by the auditor. Company does not attach dollars to inventory adjustments at Electro Coal.

## II. AUDIT SCOPE

The opinions contained in this report are based on the audit work described below. When used in this report **COMPILED** means that audit work includes:

**COMPILED:** Means that the audit staff reconciled exhibit amounts with the general ledger, visually scanned accounts for error or inconsistency; disclosed any unresolved error, irregularity, or inconsistency; and except as otherwise noted performed no other audit work.

### FUEL COST OF SYSTEM NET GENERATION:

Compiled accounts 501 and 547 relating to recoverable fuel expense on a month to month basis for the twelve month period and agreed to the Fuel Adjustment Cost Recovery Filing (FAC). Agreed schedules provided by the Company to the General Ledger. Compiled accounts 151.XX for Fuel Stock (Coal, #6 Oil and #2 Oil) and agreed to the FAC. Performed a statistical test on fuel vouchers to determine company's compliance to its accounts payable procedures.

### TOTAL COST OF PURCHASED POWER:

Compiled the following listed FAC Schedules for the periods noted:

Schedule A8	-	June 1993, October, 1993, January 1994
Schedule A8a	-	July 1993, November, 1993
Schedule A9	-	June 1993

### TOTAL FUEL COST AND GAINS ON POWER SALES:

Compiled FAC Schedule A7 for the months of December, 1993, and June 1993.

### JURISDICTIONAL KWH SALES:

Compiled Fuel Revenues. Agreed to the FAC.

**GPIF AND TRUE-UP:**

Agreed amounts shown on the filings to the amounts authorized by the Commission.

**OTHER:**

Read company's new, revised and amended contracts for the purchase of coal and oil.

Read outside auditor's work papers for the calendar year 1993.

Performed analytical review procedures on unit prices and cost of generation.

Recalculated and agreed Aerial Survey Adjustments to Coal Fuel Inventory to the General Ledger to determine compliance with SAB 3.

Followed Commission procedures for the handling and recording of Confidential and proprietary information. Separated those workpapers specified as Confidential, per Company Responses to Document Record Request.

**AUDIT DISCLOSURE NO. 1**

**SUBJECT: VARIANCES IN COMPANY REPORTS PROVIDED TO COMMISSION STAFF**

**STATEMENT OF FACT:**

Recorded on the Big Bend 1-3 Coal Report for August, 1993, were total units consumed of 303,072. Included in this total were units consumed at Big Bend Test of 21,237 and units at Big Bend 1-3 of 281,835.

Recorded on the JE #32 Worksheet - Coal, for August, 1993, were units consumed at Big Bend Test of 15,380 and units at Big Bend 1-3 of 287,692. Total units consumed at both locations = 303,072.

In response to Document/Record Request No. 25, company stated that "...There was a discrepancy related to the BB Test consumption tons. We waived a restatement of expense for the corresponding reclassification due to immateriality...the 5,857 ton reclassification between the two piles would have resulted in a change to fuel expense of \$304.45.

Also, staff received five station reports for the various fuels being audited. These reports had subsequently been revised by the company. The revisions made to the station reports were for ignition and consumption units and ending inventory units. The months affected by the revised station reports are April and November, 1993 and January and March 1994.

The revisions to the station reports occurred prior to the original station reports being received by the audit staff.

**AUDITOR OPINION:**

Staff recomputed generation expense using the company workpapers - Station Reports (units) and JE #32 worksheets (unit cost). Staff computed generation expense, for August, 1993 equalled \$35,134,901. Generation expense, as recorded in company workpapers and in the FAC filing, for August, 1993 totalled \$35,155,168. The difference between staff and company amounts equals \$20,267.

This difference is the result of 5,857 tons of coal being expensed at the incorrect charge-out cost. Staff concurs with company response that if the correct charge-out cost had been used, the difference between staff and company amounts would equal \$304.45, an immaterial amount.

Regarding the revised station reports, it was not until the company was asked to explain differences between staff and company amounts that the Commission staff received copies of the revised station reports.

However, the issue is not the difference between staff computation and company recorded amount or company preparing revised documents. The issue is threefold and is summarized below. One, the inconsistency between company reports for the same items. Two, the degree of confidence that the PSC staff can place in company documents being received and used for substantiation of amounts recorded in the company filings to the Public Service Commission. Three, the reliability of the company's internal control procedures and compliance thereof.

The error in the coal fuel at Big Bend Test should have been detected and corrected in a timely manner. (The error occurred in August, 1993 and had not been detected by the company staff as of May, 1994). Likewise, if the Commission staff requests data from the company, it should be the latest available data.

When these occasions occur, they add both time and paperwork to the Fuel audit.

**COMPANY COMMENT:**



AUDIT DISCLOSURE NO. 1  
PAGE 1 OF 2

COMPANY COMMENTS:

This disclosure really covers three topics: (1) a \$304 difference, (2) audit efficiency concerns and (3) general audit concerns. Our response will address each topic separately.

\$304 DIFFERENCE

The Auditor Opinion states "The difference between staff and company amounts equals \$20,267." This is not accurate. \$20,267 is one of the two numbers which must be compared to determine the actual difference of \$304. The correct amount of \$304 is acknowledged in paragraph two of the Auditor Opinion.

It is important to note that the auditor agrees that total fuel expense for the audit period is correct. Due to the way in which fuel expense is calculated, this tonnage consumption reclass would not have changed total fuel expense for the period August through October 1993 because all relevant tons were consumed by the end of October. The \$304 is simply a reclass of fuel expense between these months within the audit period.

AUDIT EFFICIENCY CONCERNS

The Auditor Opinion states "inconsistency between company reports for the same items ... add[s] both time and paperwork to the fuel audit." The auditor's statement regarding station reports has nothing to do with inconsistencies in the data that supports the accounting transactions or regulatory filings. The example has to do with the day-to-day paper exchange between the auditor and various accounting personnel.

To facilitate the most efficient audit possible, Tampa Electric provides the auditor open, informal access to accounting personnel and records. With this system comes the possibility that the auditor may obtain a document for which they have not received the latest revision. Station reports are received by accounting personnel from the plants. From time to time the plants revise operating statistics and redistribute station reports. Given the results of the audit, however, it is clear that all fuel filing data was accurate and supported by documented evidence.

Revised documents are a reality in the data exchange that occurs during any audit. For example, Tampa Electric has evidence of two specific cases where auditor-prepared documents were presented to the company for research and later revised. But Tampa Electric feels these isolated instances are irrelevant to the greater priority of an accurate and efficient audit. The audit results show that evidential documentation was accurate. If minor paper exchange problems are to become audit disclosures, then a burdensome formal system of information exchange may have to be established to prevent this. Audit efficiency will not improve by making the interaction between the company and auditors more cumbersome.

AUDIT DISCLOSURE NO. 1  
PAGE 2 OF 2

COMPANY COMMENTS (CONTINUED):

GENERAL AUDIT CONCERNS

Finally, the Auditor Opinion takes issue with "the degree of confidence that the PSC staff in place in company documents being received and used for substantiation of amounts recorded in the company filings to the PSC [and] the reliability of the company's internal control procedures and compliance thereof."

These statements seem inappropriate in the absence of any audit exceptions. Surely a \$304 reclass does not call into question close to \$400 million of fuel expense which was tested by the auditor and determined to be correct.

These statements also appear to be contradictory given the fact that all filing amounts were substantiated and no internal control deficiencies were noted during the audit.

Tampa Electric believes that statements of this kind should be substantiated by evidence of audit exceptions. There is no such information to warrant the comments made by the auditor in this opinion.

**AUDIT DISCLOSURE NO. 2**

**SUBJECT: AERIAL SURVEY ADJUSTMENTS AT COAL PILES - ELECTRO COAL**

**STATEMENT OF FACT:**

During the audit of coal generation for the 12-month audit period, staff noted that several aerial survey adjustments were made at various coal piles at the Electro Coal (New Orleans) site. The adjustments Electro Coal were for units with no corresponding dollar adjustment.

In response to Document/Record Request No. 9, Company stated "There are two main reasons why no dollars are attached to the inventory adjustment at Electro Coal.

First, the adjustment has no impact to the General Ledger. TECO takes title to coal purchases at the dock where the coal is loaded on the river barge. At that point, a debit to Account 151 [Fuel Stock] is not impacted again until coal is consumed in the plants in Tampa (at that point Account 151 is credited). Tonnage adjustments to the piles in New Orleans are simply true-ups for the transportation route-they are not true-ups for the tonnages used to calculate fuel expense.

Second, the adjustment has no impact to the dollars paid to coal suppliers. Independent measurements determine the tons used to make payments to suppliers. Aerial Surveys at ECT are intended to provide management an additional tool for monitoring the natural ups and downs that result from coal handling and scale variances."

**AUDITOR OPINION:**

None

**COMPANY COMMENT:**

AUDIT DISCLOSURE NO. 2

COMPANY COMMENTS:

The information presented in this disclosure is accurate. The disclosure provides details regarding a methodology Tampa Electric has always used. Historically, the Commission has audited and agreed with the methodology discussed.

COMPARISON OF ESTIMATED AND ACTUAL  
FUEL AND PURCHASED POWER COST RECOVERY FACTOR  
PERIOD TO DATE THROUGH: SEPTEMBER, 1993

	\$				M\$				cents/kWh			
	ACTUAL	ESTIMATED	DIFFERENCE		ACTUAL	ESTIMATED	DIFFERENCE		ACTUAL	ESTIMATED	DIFFERENCE	
			AMOUNT	%			AMOUNT	%			AMOUNT	%
1. Fuel Cost of System Net Generation (A3)	195,204,510	197,433,221	(2,228,711)	(1.1)	8,593,617	8,717,479	(123,862)	(1.4)	2.27151	2.26480	0.00671	0.3
2. Spent Nuclear Fuel Disposal Cost	0	0	0	0.0	0	0	0	0.0	0.00000	0.00000	0.00000	0.0
3. Coal Car Incentives	0	0	0	0.0	0	0	0	0.0	0.00000	0.00000	0.00000	0.0
4. Adjustments to Fuel Cost (A7, pgl)	0	0	0	0.0	8,593,617 (a)	8,717,479 (a)	(123,862)	(1.4)	0.00000	0.00000	0.00000	0.0
5. TOTAL COST OF GENERATED POWER	195,204,510	197,433,221	(2,228,711)	(1.1)	8,593,617	8,717,479	(123,862)	(1.4)	2.27151	2.26480	0.00671	0.3
6. Fuel Cost of Purchased Power - Firm (A8)	4,714,105	4,322,400	491,705	11.6	182,514	93,410	89,104	20.5	1.18979	4.52029	(0.33050)	(7.3)
7. Energy Cost of Sch. C, I Economy Purchases (Broker) (A9)	4,406,927	1,195,500	3,211,427	268.6	124,665	31,489	93,176	295.9	2.53582	3.19656	(0.26154)	(6.9)
8. Energy Cost of Other Economy Purchases (Non-Broker) (A9)	0	0	0	0.0	0	0	0	0.0	0.00000	0.00000	0.00000	0.0
9. Energy Cost of Sch. E Economy Purchases (A9)	0	0	0	0.0	0	0	0	0.0	0.00000	0.00000	0.00000	0.0
10. Capacity Cost of Sch. E Economy Purchases	0	0	0	0.0	0	0	0	0.0	0.00000	0.00000	0.00000	0.0
11. Payments to Qualifying Facilities (ARA)	3,296,953	3,875,400	(578,447)	(14.9)	188,621	185,496	3,125	1.7	1.74792	2.08921	(0.34129)	(16.3)
12. TOTAL COST OF PURCHASED POWER	12,417,985	9,293,300	3,124,685	32.6	425,800	310,395	115,405	37.2	2.91639	2.94402	(0.02763)	(2.6)
13. TOTAL AVAILABLE EMB (LINE 5 + LINE 12)					9,019,417	9,027,074	(8,457)	(0.1)				
14. Fuel Cost of Economy Sales (A7)	12,276,241	10,353,400	1,922,841	18.6	703,152	471,336	231,816	66.2	1.56754	2.19681	(0.62927)	(28.6)
15. Gain on Economy Sales - BDE (A7A)	2,713,707	1,973,920	739,787	37.5	703,152	471,336 (a)	231,816	66.2	0.34652	0.41079	(0.06427)	(15.3)
16. Fuel Cost of Sch. D Separ. Sales (A7)	2,012,001	2,796,200	(784,199)	(28.0)	246,809	185,117	61,692	33.3	1.12978	1.51001	(0.37023)	(24.5)
17. Fuel Cost of Sch. E Jurisd. Sales (A7)	228,149	1,242,300	(1,014,151)	(81.0)	14,700	52,703	(37,995)	(72.1)	1.55119	2.35717	(0.80598)	(34.2)
18. Fuel Cost of Sch. G Jurisd. Sales (A7)	0	0	0	0.0	0	0	0	0.0	0.00000	0.00000	0.00000	0.0
19. Fuel Cost of Sch. J Jurisd. Sales (A7)	603,153	8,535,800	(7,932,647)	(92.0)	36,598	321,984	(285,386)	(88.6)	1.86664	2.65100	(0.78436)	(29.6)
20. Fuel Cost of RPP Sch. D Separ. Sales (A7)	2,263,355	3,688,700	(1,425,345)	(39.1)	97,339	167,062	(69,723)	(41.5)	2.31571	2.15507	0.16064	7.5
21. Fuel Cost of Other Power Sales (A7)	32,527	0	32,527	0.0	236	0	236	0.0	9.97761	0.00000	9.97761	0.0
22. TOTAL FUEL COST AND GAINS OF POWER SALES (LINE 14 + 15 + 16 + 17 + 18 + 19 + 20 + 21)	21,010,293	28,581,920	(7,571,627)	(26.3)	1,179,322	1,190,262	(10,940)	(1.4)	1.78154	2.37861	(0.59707)	(25.1)
23. Net load/unload interchange (A10)					1,562	0	1,562	0.0				
24. Wheeling Rec'd. Less Wheeling Delv'd.					173	0	173	0.0				
25. Interchange and Wheeling Losses					23,190	23,510	(320)	(1.4)				
26. TOTAL FUEL AND NET POWER TRANSACTIONS (LINE 5 + 12 + 22 + 23 + 24 + 25)	186,612,207	178,284,601	8,327,606	4.7	7,810,630	7,806,094	4,536	0.2	2.38676	2.28315	0.10361	4.5
27. Net Unbilled (A4)	4,292,500 (a)	3,200,409 (a)	1,092,091	30.5	179,050	144,033	35,017	24.9	0.05922	0.04530	0.01392	30.7
28. Company Use (A4)	400,451 (a)	397,260 (a)	3,191	0.8	16,720	17,400	(680)	(3.4)	0.00552	0.00547	0.00005	0.9
29. T & D Losses (A4)	8,904,373 (a)	8,893,164 (a)	11,209	0.1	373,022	386,009	(12,987)	(3.4)	0.12204	0.12142	0.00062	5.2
30. System EMB Sales	186,612,207	178,224,601	8,387,606	4.7	7,240,930	7,258,652	(17,722)	(0.1)	2.57434	2.45534	0.11900	4.8
31. Wholesale EMB Sales	(2,619,379)	(2,387,707)	(231,672)	9.9	(101,700)	(97,190)	(4,510)	4.7	2.57337	2.45664	0.11673	4.8
32. Jurisdictional EMB Sales	183,992,828	175,836,894	8,155,934	4.6	7,147,142	7,161,458	(14,316)	(0.2)	2.57436	2.45532	0.11904	4.8
33. Jurisdictional Loss Multiplier - 1.0005												
34. Jurisdictional EMB Sales Adjusted for Line Losses	184,084,818	175,924,811	8,160,007	4.6	7,147,142	7,161,458	(14,316)	(0.2)	2.57564	2.45655	0.11909	4.8
35. GPIP *	326,717	212,448	114,269	53.8	7,147,142	7,161,458	(14,316)	(0.2)	0.00157	0.00297	(0.00140)	(53.3)
36. True-up *	3,247,563	2,165,044	1,082,519	50.0	7,147,142	7,161,458	(14,316)	(0.2)	0.04544	0.03883	0.00661	17.0
37. Total Jurisdictional Fuel Cost	187,859,090	178,302,303	9,556,787	5.2	7,147,142	7,161,458	(14,316)	(0.2)	2.62565	2.48975	0.13590	5.5
38. Revenue Tax Factor									1.00000	1.00000	0.00000	0.0
39. Fuel Cost Adjusted for Taxes									2.62703	2.49182	0.13521	5.5
40. Fuel FAC Rounded to the Nearest .001 cents per kWh									2.628	2.492	0.136	5.5

\* Based on Jurisdictional Sales (a) included for informational purposes only

COMPARISON OF ESTIMATED AND ACTUAL  
FUEL AND PURCHASED POWER COST RECOVERY FACTOR  
PERIOD TO DATE THROUGH: MARCH, 1994

	\$				MWh				cents/MWh			
	ACTUAL	ESTIMATED	DIFFERENCE		ACTUAL	ESTIMATED	DIFFERENCE		ACTUAL	ESTIMATED	DIFFERENCE	
			AMOUNT	%			AMOUNT	%			AMOUNT	%
1. Fuel Cost of System Net Generation (A3)	159,872,348	168,457,246	(8,584,898)	(5.1)	7,218,930	7,604,115	(385,185)	(5.1)	2.21463	2.21534	(0.00071)	0.0
2. Spent Nuclear Fuel Disposal Cost	0	0	0	0.0	0	0	0	0.0	0.00000	0.00000	0.00000	0.0
3. Coal Car Investment	0	0	0	0.0	0	0	0	0.0	0.00000	0.00000	0.00000	0.0
4. Adjustments to Fuel Cost (A2, pg1)	0	0	0	0.0	7,218,930 (a)	7,604,115 (a)	(385,185)	(5.1)	0.00000	0.00000	0.00000	0.0
5. TOTAL COST OF GENERATED POWER	159,872,348	168,457,246	(8,584,898)	(5.1)	7,218,930	7,604,115	(385,185)	(5.1)	2.21463	2.21534	(0.00071)	0.0
6. Fuel Cost of Purchased Power - Firm (A8)	1,272,689	2,190,300	(917,611)	(41.9)	17,048	39,176	(22,128)	(56.5)	7.46533	5.59041	1.87492	33.5
7. Energy Cost of Sch. C, J Economy Purchases (Broker) (A9)	870,181	1,240,600	(370,419)	(29.9)	27,655	34,410	(6,763)	(19.6)	3.14656	3.60451	(0.45795)	(12.7)
8. Energy Cost of Other Economy Purchases (Non-Broker) (A9)	0	0	0	0.0	0	0	0	0.0	0.00000	0.00000	0.00000	0.0
9. Energy Cost of Sch. B Economy Purchases (A9)	0	0	0	0.0	0	0	0	0.0	0.00000	0.00000	0.00000	0.0
10. Capacity Cost of Sch. B Economy Purchases	0	0	0	0.0	0	0	0	0.0	0.00000	0.00000	0.00000	0.0
11. Payments to Qualifying Facilities (ABA)	3,162,085	3,838,300	(676,215)	(17.6)	206,942	199,043	8,099	4.1	1.52001	1.93022	(0.41021)	(20.8)
12. TOTAL COST OF PURCHASED POWER	5,304,955	7,268,800	(1,963,845)	(27.0)	251,645	272,437	(20,792)	(7.6)	2.10011	2.66807	(0.55996)	(21.0)
13. TOTAL AVAILABLE EWH (LINE 5 + LINE 12)					7,470,575	7,076,552	(404,023)	(5.2)				
14. Fuel Cost of Economy Sales (A7)	6,847,990	10,946,900	(4,098,910)	(37.4)	477,619	606,959	(129,340)	(20.5)	1.43378	1.59353	(0.15975)	(10.0)
15. Gain on Economy Sales - BOK (ATA)	1,503,972	1,637,040	(133,068)	(8.1)	477,619	606,959 (a)	(129,340)	(20.5)	0.31489	0.23030	0.07459	32.1
16. Fuel Cost of Sch. D Separ. Sales (A7)	2,860,297	2,290,100	562,197	24.5	230,785	106,170	124,615	56.5	4.40017	2.30339	2.09678	90.7
17. Fuel Cost of Sch. G Jurisd. Sales (A7)	455,088	1,445,300	(990,212)	(68.5)	30,579	42,292	(11,713)	(27.7)	1.48824	3.41005	(1.92181)	(56.5)
18. Fuel Cost of Sch. H Jurisd. Sales (A7)	387,154	0	387,154	0.0	18,362	0	18,362	0.0	2.18845	0.00000	2.18845	96.0
19. Fuel Cost of Sch. J Jurisd. Sales (A7)	1,210,919	1,055,400	155,519	14.7	83,476	81,077	2,399	2.9	1.90768	2.26600	(0.35832)	(15.8)
20. Fuel Cost of BPP Sch. D Separ. Sales (A7)	588,966	1,601,300	(1,012,334)	(63.2)	26,079	76,356	(50,277)	(65.0)	2.25839	2.89715	(0.63876)	(21.9)
21. Fuel Cost of Other Power Sales (A7)	3,115	0	3,115	0.0	200	0	200	0.0	4.55750	0.00000	4.55750	0.0
22. TOTAL FUEL COST AND GAINS OF POWER SALES (LINE 14 + 15 + 16 + 17 + 18 + 19 + 20 + 21)	13,863,501	10,704,640	(3,158,861)	(29.3)	847,100	1,074,262	(227,162)	(21.1)	1.63658	1.84170	(0.20512)	(11.1)
23. Net Inadvertent Interchange (A10)					(2,021)	0	(2,021)	0.0				
24. Wheeling Rec'd. less Wheeling Delv'd.					1,178	0	1,178	0.0				
25. Interchange and Wheeling Losses					16,730	20,991	(4,261)	(20.0)				
26. TOTAL FUEL AND NET POWER TRANSACTIONS (LINE 5 + 12 - 22 + 23 + 24 - 25)	151,313,002	155,941,406	(4,628,404)	(3.0)	6,606,502	6,781,389	(174,887)	(2.6)	2.29030	2.29955	(0.00925)	(0.4)
27. Net Unbilled (A4)	(3,084,775)	(3,296,837)	212,062	(6.4)	(124,684)	(143,334)	18,650	(6.0)	(0.04811)	(0.05019)	0.00208	(4.1)
28. Company Use (A4)	359,016	358,720	296	0.1	15,678	15,600	78	0.5	0.00560	0.00546	0.00014	2.6
29. T & D Losses (A4)	7,168,569	7,866,117	(697,548)	(9.7)	312,986	342,072	(29,086)	(8.5)	0.11179	0.11970	(0.00791)	(6.7)
30. System EWH Sales	151,313,002	155,941,406	(4,628,404)	(3.0)	6,412,522	6,567,051	(154,529)	(2.4)	2.35966	2.37460	(0.01494)	(0.6)
31. Wholesale EWH Sales	(332,053)	(2,097,507)	1,765,454	(8.1)	(14,016)	(88,178)	74,162	(84.1)	2.37401	2.37072	0.00329	(0.2)
32. Jurisdictional EWH Sales	150,980,949	153,843,899	(2,862,950)	(1.9)	6,398,506	6,478,873	(80,367)	(1.2)	2.35963	2.37455	(0.01492)	(0.6)
33. Jurisdictional EWH Multiplier - 1.0005												
34. Jurisdictional EWH Sales Adjusted for Line Losses	151,058,439	153,920,821	(2,862,382)	(1.9)	6,398,506	6,478,873	(80,367)	(1.2)	2.36081	2.37573	(0.01492)	(0.6)
35. GPFF *	332,024	109,012	223,012	21.0	6,398,506	6,478,873	(80,367)	(1.2)	0.00208	0.00160	0.00048	23.0
36. True-up *	0,294,919	6,912,402	(6,617,483)	(20.0)	6,398,506	6,478,873	(80,367)	(1.2)	0.12964	0.10669	0.02295	21.0
37. Total Jurisdictional Fuel Cost	119,404,242	160,942,315	(41,538,073)	(34.7)	6,398,506	6,478,873	(80,367)	(1.2)	2.49252	2.40411	0.08841	3.3
38. Revenue Tax Factor									1.00003	1.00003	0.00000	0.0
39. Fuel Cost Adjusted for Taxes									2.49159	2.40611	0.08548	3.3
40. Fuel FAC Rounded to the Nearest .001 cents per EWH									2.495	2.406	0.089	3.4

\* Based on Jurisdictional Sales (a) included for informational purposes only

State of Florida

Commissioners:

J. TERRY DEASON, CHAIRMAN  
SUSAN F. CLARK  
JULIA L. JOHNSON  
DIANE K. KIESLING



DIVISION OF RECORDS &  
REPORTING  
BLANCA S. BAYO  
DIRECTOR  
(904) 488-8371

**Public Service Commission**

June 23, 1994

Mr. Russell Chapman  
Tampa Electric Company  
Post Office Box 111  
Tampa, FL 33601-0111

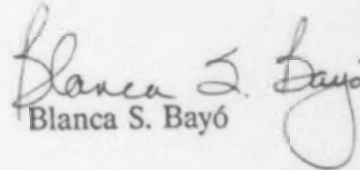
Dear Mr. Chapman:

RE: Docket No. 940001-EI - Tampa Electric Company  
Fuel Audit Report - Period Ended March 31, 1994

The enclosed audit report is forwarded for your review. Any company response filed with this office within ten (10) work days of the above date will be forwarded for consideration by the staff analyst in the preparation of a recommendation for this case.

Thank you for your cooperation.

Sincerely,

  
Blanca S. Bayo

BSB/kes

Enclosure

cc: Public Counsel  
Lee Willis