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GULF POWER COMPANY

DOCKET NO. 950007-EI

TESTIMONY OF MICHAEL E. BUCKLEY

ON BEHALF OF THE STAFF OF THE FLORIDA PUBLIC SERVICE COMMISSION

DIVISION OF AUDITING AND FINANCIAL ANALYSIS

FILED: JANUARY 25, 1995

DOCUMENT NUMBER-DATE

00932 JAN 25 95

FPSC-RECORDS/REPORTING

DIRECT TESTIMONY OF MICHAEL E. BUCKLEY

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Q. Please state your name and business address.

A. My name is Michael E. Buckley and my business address is 101 E. Gaines Street, Tallahassee, Florida, 32399-0865.

Q. By whom are you presently employed and in what capacity?

A. I am employed by the Florida Public Service Commission as a Regulatory Analyst III in the Division of Auditing and Financial Analysis.

Q. Briefly review your educational and professional background.

A. I have a Bachelor of Business Administration with a major in accounting from Oklahoma University. I was hired as a Regulatory Analyst I by the Florida Public Service Commission on July 10, 1989.

Q. Please describe your current responsibilities.

A. Currently, I am a Regulatory Analyst III with the responsibilities of planning and directing audits of regulated companies, and assisting in audits of affiliated transactions. I also am responsible for creating audit work programs to meet a specific audit purpose and I have specific authority to direct and control assigned staff work as well as participate as a staff auditor and audit manager.

Q. What is the purpose of your testimony today?

A. The purpose of my testimony is to sponsor the staff audit report of Gulf Power Company (Utility), in the Environmental Cost Recovery Clause docket, Docket No. 950007-EI. The audit report is filed with my testimony and is identified as Exhibit MEB-1.

Q. Was this audit report prepared by you?

A. Yes, I was the audit manager in charge of this audit.

DOCUMENT NUMBER-DATE

00932 JAN 25 89

FPSC-RECORDS/REPORTING

- 1 Q. What is your audit opinion regarding the Environmental Cost Recovery  
2 Clause (ECRC) true up schedule for the period July 1, 1993 through March  
3 31, 1994?
- 4 A. In my professional opinion, as stated in the audit report, the ECRC  
5 schedule does not represent the appropriate recovery amounts. As of  
6 September, 1994, the utility was still making changes and corrections  
7 that affect the audit period July 1, 1993 through March 31, 1994.
- 8 Q. What audit work did you perform in this audit?
- 9 A. Primarily, I examined all expense invoices related to the direct charges  
10 to Gulf and all charges from Plant Daniel. In addition, I reviewed  
11 selected plant invoices and selected allocations from Southern Company  
12 Services (SCS).
- 13 Q. Can you review your findings?
- 14 A. Yes, the audit report addresses six areas. The first two areas concern  
15 the utility's ability to provide supporting documentation for the items  
16 included in the clause and the controls established by the utility to  
17 effectively screen errors before they are recorded in the ECRC accounts.  
18 The next three areas address several adjustments to the ECRC accounts  
19 that I believe are warranted. The last audit finding was identified to  
20 provide information to the report reader regarding the salaries,  
21 benefits, payroll taxes, and overhead charged to the ECRC for SCS  
22 billings.
- 23 Q. Please describe the difference between audit exceptions and audit  
24 disclosures.
- 25 A. Audit Exceptions disclose substantial non-compliance with the Uniform

1 System of Accounts, a Commission rule or order, Staff Advisory  
2 Bulletins, and formal company policy. Audit Exceptions also disclose  
3 company exhibits that do not represent company books and records and  
4 company failure to provide underlying records or documentation to  
5 support the general ledger or exhibits. Audit Disclosures disclose  
6 material facts that are outside the definition of an Audit Exception.

7 Q. Please discuss Audit Exception 1.

8 A. Audit Exception 1 discloses that the Utility did not timely provide  
9 documents to support each expense charged to the ECRC. My Exhibit MEB-2  
10 is a copy of the Audit Document and Record Requests which I submitted  
11 to the Utility during the course of my audit and the responses which I  
12 received. The first page of this exhibit is an actual list of each of  
13 the requests with the date requested and the date the response was  
14 completed. As can be seen from this exhibit, Requests 1, 6, and 7 were  
15 for supporting documentation for the ECRC charges. (The actual requests  
16 are found further back in the exhibit.) The company comment to this  
17 exception states that the requests were completely complied with.  
18 However, the utility repeatedly submitted written comments on charges  
19 instead of submitting the actual invoice or other supporting  
20 documentation. To preclude recurrence of the problems identified in  
21 Audit Exception 1, I recommend that the Utility maintain all original  
22 Operation and Maintenance expense invoices associated with the  
23 Environmental Cost Recovery Clause (ECRC) until the next Commission  
24 audit of the program. I further recommend that the Utility should  
25 establish a system to allow scrutiny of affiliate billings before these



- 1 costs are passed through to the ratepayers. This review should be  
2 sufficient to detect errors in the billings and should provide an audit  
3 trail for future audits.
- 4 Q. Please discuss Audit Exception 2.
- 5 A. Audit Exception 2 indicates the Utility's controls to ensure that only  
6 appropriate expenses are charged to ECRC should be strengthened. My  
7 exhibit MEB-1 discloses a material difference between the Filing amount  
8 for July and the booked amount which indicates about 30% of the booked  
9 amount was adjusted for the filing. The company agrees with these audit  
10 adjustments and states that it has implemented new controls to reduce  
11 the errors. The new controls appear to have reduced the error rate,  
12 however, based on the previous error rate, I believe the next audit of  
13 the ECRC should continue to consider this a high-risk area in assessing  
14 the possibility of a financial misstatement. Further, I recommend that  
15 all charges to the ECRC should be planned for, segregated, and  
16 controlled. In addition, all affiliate charges should be fully  
17 documented and scrutinized by the Utility's environmental managers  
18 before they are included as program charges. I believe these controls  
19 will effectively screen errors before they are recorded in the ECRC  
20 accounts.
- 21 Q. Please review Audit Disclosure 2.
- 22 A. Audit Disclosure 2 lists numerous charges that I believe are  
23 inappropriate for recovery through the ECRC and should be removed from  
24 the ECRC accounts. Attached to this disclosure is a three page listing  
25 of the expenses, which total \$21,152.80 for July through December 1993

1 and \$966.12 for January through March 1994. These adjustments are for  
2 such things as subscriptions, memberships, and other items that do not  
3 belong in the ECRC because they do not meet the criteria as being  
4 essential for environmental compliance. In addition, Section 366.8255,  
5 Florida Statutes, requires that the ECRC be adjusted for the level of  
6 costs currently recovered through base rates, and I do not believe that  
7 the utility has shown that these costs have not been allowed through  
8 base rates.

9 Q. Please review Audit Disclosure 3.

10 A. Audit Disclosure 3 discusses meal costs charged to the ECRC accounts.  
11 Many of the charges for meals and meals bought for employees of other  
12 companies appear to be excessive. For instance, my exhibit MEB-3 is a  
13 copy of two accounts payable vouchers. The first voucher indicates  
14 reimbursement for a single meal costing \$23.50 and the second voucher  
15 indicates reimbursement of 6 meals for a total of \$195.62, or  
16 approximately \$32.60 per meal. I believe that excessive meal costs  
17 should be considered miscellaneous non utility charges that should be  
18 recorded below-the-line. I suggest that account 426.1 would be  
19 appropriate. I further believe that environmental costs for authorized,  
20 necessary travel must be restricted to the person travelling.

21 Q. Please review Audit Disclosure 4.

22 A. Audit Disclosure 4 states that \$519 was charged to the ECRC for Student  
23 of the Business expenses. This is a series of classes teaching  
24 management personnel all aspects of the electric utility industry. The  
25 Utility agreed that these charges were inappropriately charged to the

1 ECRC and has recorded an adjustment to remove the expense from the  
2 clause.

3 Q. Does this conclude your testimony?

4 A. Yes, it does.

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FLORIDA PUBLIC SERVICE COMMISSION

AUDIT REPORT

9 MONTHS ENDED MARCH 31, 1994

FIELD WORK COMPLETED

OCTOBER 12, 1994

GULF POWER COMPANY

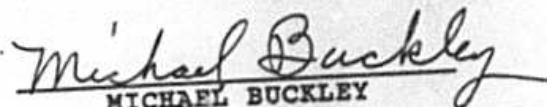
PENSACOLA, FLORIDA

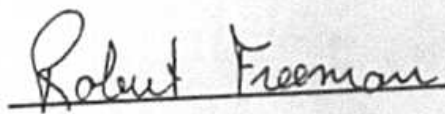
ESCAMBIA COUNTY

ENVIRONMENTAL COST RECOVERY CLAUSE

DOCKET 940042-EI

AUDIT CONTROL NUMBER 94-154-1-1

  
MICHAEL BUCKLEY  
AUDIT MANAGER

  
ROBERT A. FREEMAN  
REGULATORY ANALYST SUPERVISOR

DOCUMENT NUMBER-DATE

10838 OCT 25 84

FPSC-RECORDS/REPORTING

**I. EXECUTIVE SUMMARY**

**AUDIT PURPOSE:** We have applied the procedures described in Section II of this report to audit the calculation of the Environmental Cost Recovery Clause true up schedule, for the period July 1, 1993 through March 31, 1994 for Gulf Power Company, FPSC Docket No. 940042-EI.

**SCOPE LIMITATION:** An audit exit conference was held October 12, 1994. There are no confidential documents associated with the audit report.

**DISCLAIM PUBLIC USE:** This is an internal accounting report prepared after performing a limited scope audit; accordingly, this document must not be relied on 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 audit standards and produce audited financial statements for public use.

**OPINION:** The schedule of the environmental cost recovery filed for July 1, 1993 through March 31, 1994 does not represent the final schedule. As of the September 1994, business month, changes and corrections are still being made that affect this time period.

## 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 noted performed no other audit work.

### SCOPE OF WORK PERFORMED

Compiled all invoices charged to Gulf directly and from Plant Daniel; sampled invoices to Gulf from Southern Company Services (SCS), an affiliate; closely examined these invoices to determine if they apply to Environmental Cost Recovery Clause; Reconciled actual to capital projects by PE number for capital projects related to compliance with the Clean Air Act Amendments of 1990; Reconciled other capital projects by PE number for Non-Clean Air Act Amendments and other compliance projects; Reconciled actual for O & M charges for the period; Reconciled actual for working capital for the period associated with the purchases and sales of SO<sub>2</sub> emission allowances.



FLORIDA PUBLIC SERVICE COMMISSION

AUDIT REPORT

9 MONTHS ENDED MARCH 31, 1994

FIELD WORK COMPLETED

OCTOBER 12, 1994

GULF POWER COMPANY

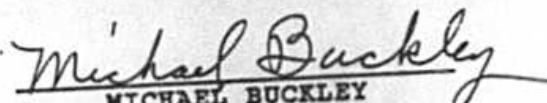
PENSACOLA, FLORIDA

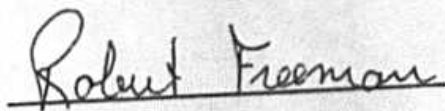
ESCAMBIA COUNTY

ENVIRONMENTAL COST RECOVERY CLAUSE

DOCKET 940042-EI

AUDIT CONTROL NUMBER 94-154-1-1

  
MICHAEL BUCKLEY  
AUDIT MANAGER

  
ROBERT A. FREEMAN  
REGULATORY ANALYST SUPERVISOR

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10838 OCT 25 84

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 calculation of the Environmental Cost Recovery Clause true up schedule, for the period July 1, 1993 through March 31, 1994 for Gulf Power Company, FPSC Docket No. 940042-EI.

**SCOPE LIMITATION:** An audit exit conference was held October 12, 1994. There are no confidential documents associated with the audit report.

**DISCLAIM PUBLIC USE:** This is an internal accounting report prepared after performing a limited scope audit; accordingly, this document must not be relied on 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 audit standards and produce audited financial statements for public use.

**OPINION:** The schedule of the environmental cost recovery filed for July 1, 1993 through March 31, 1994 does not represent the final schedule. As of the September 1994, business month, changes and corrections are still being made that affect this time period.

SUMMARY FINDINGS: Some supporting documents were not readily available. (Exception No. 1)

A number of errors in the filing were not detected by the Utility's controls. (Exception No. 2)

Not Used. (Disclosure No. 1)

Numerous corrections to O & M will be made in September 1994. business. (Disclosure No. 2)

Numerous Meals totalling \$ 1,136.06 were charged to O & M. (Disclosure No. 3)

Student of the Business expense of \$ 518.67 was charged to O & M. (Disclosure No. 4)

O & M environmental costs included:

- \$ 161,263 in Gulf employee salaries;
- \$ 228,057 in salaries from affiliated companies;
- \$ 132,292 overheads for the affiliate; and
- \$ 31,751 in affiliate salary benefits & payroll taxes.

(Disclosure No. 5)

## 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 noted performed no other audit work.

### SCOPE OF WORK PERFORMED

Compiled all invoices charged to Gulf directly and from Plant Daniel; sampled invoices to Gulf from Southern Company Services (SCS), an affiliate; closely examined these invoices to determine if they apply to Environmental Cost Recovery Clause; Reconciled actual to capital projects by PE number for capital projects related to compliance with the Clean Air Act Amendments of 1990; Reconciled other capital projects by PE number for Non-Clean Air Act Amendments and other compliance projects; Reconciled actual for O & M charges for the period; Reconciled actual for working capital for the period associated with the purchases and sales of SO2 emission allowances.

### III. AUDIT EXCEPTIONS

#### AUDIT EXCEPTION NO. 1

#### SUBJECT: SUPPORTING DOCUMENTATION

**STATEMENT OF FACT:** FERC Part 101, General instruction 2(a) provides: "Each utility shall keep its books of account, ... to be able to furnish readily full information... Each entry shall be supported by such detailed information as will permit ready identification, analysis, and verification of all facts relevant thereto."

Audit Request Number One, dated July 12, 1994 was made to obtain: "all invoices with detailed information pertaining to O & M expenses." The Company response did not include 42 Gulf Power invoices, and only provided a listing of monthly charges from affiliates, Southern Company Services (SCS) and Mississippi Power Company.

Through additional requests, both written and spoken, the Utility did supply further documents to support requested environmental O & M charges. Review of the listed documents and missing documents revealed a number of questionable costs including an erroneous charge of \$16,562.98 as reported on page 13 of this report.

**OPINION:** In the exit meeting, the Utility stated they substantially complied with Audit Request Number One because: Gulf invoices missing were merely an oversight; SCS and Mississippi Power invoices are not regularly sent to Gulf and are not regularly reviewed by Gulf.

It is our opinion Gulf can implement procedures to better ensure costs requested from the Environmental Cost Recovery Clause are only allowable costs.

**RECOMMENDATION:** 1. All Gulf Power Company original invoices associated with the Environmental Cost Recovery Clause O & M be maintained by the Utility until the next Florida Public Service Commission staff audit of the program.

2. Have the Utility establish a system to allow scrutiny of affiliate billings before these costs are passed through to the ratepayer. This review should be sufficient to detect errors in the Utility's billings and should provide an audit trail for review by audit staff in the next Florida Public Service Commission audit.



**COMPANY COMMENT:** This audit exception is without merit. Request number one, dated July 12, 1994, was completely complied with. Copies of all invoices as well as reconciliation schedules to the May 1994 true-up filing were provided as rapidly as possible in the audit process. The assembly of the large volume of documentation took several days, therefore, the information was forwarded to the auditor as soon as it was available rather than all at once. Almost daily checks with the auditor by Internal Auditing and Accounting Management revealed no problem with the flow of information.

Gulf Power Company will ensure the audit staff is provided any additional detail they need on request. Some additional sort runs for Southern Company Service billings will be provided automatically in the future, to allow the auditor to more readily select an appropriate audit sample of SCS documents for which he/she may request further detail. Copies of source documents from Mississippi Power Company will be accumulated prior to the next review due to their small volume. A process was instituted in January 1994 to capture for the auditor original Gulf invoices for the ECRC, much like fuel and conservation clause invoices.

AUDIT EXCEPTION NO. 2

SUBJECT: Control

STATEMENT OF FACT: FERC Part 101, General instruction 2(a) provides: "Each utility shall keep its books of account, ... to be able to furnish readily full information... Each entry shall be supported by such detailed information as will permit ready identification, analysis, and verification of all facts relevant thereto."

Charges to Environmental Cost Recovery Clause can be made at several locations within the Company. Supervisors can approve Environmental Cost Recovery Clause charges less than \$5,000. Our review showed errors being made in these accounts, as shown below and detailed on the following page.

This is the initial audit of the Environmental Cost Recovery Clause.

EXAMPLE MONTH	JULY 1993	MARCH 1994
AMOUNT BOOKED	\$200,273.86	\$567,624.35
FILING AMOUNT	\$134,737.00	\$567,625.00
AUDITED AMOUNT	\$133,156.71	\$567,137.01

AUDIT OPINION: All charges to ECRC should be planned for, segregated, and controlled. The charges should be budgeted and isolated. Charges from SCS, Mississippi Power or other affiliates should be fully documented and scrutinized by Gulf's environmental managers before they are included as program charges. These controls should effectively screen errors before they are recorded in the accounts which support the Environmental Cost Recovery Clause.

The Company reported that the controls presently used appear to be improving the rate of error.

COMPARISON OF GULF'S ECRC BOOKED TO FILED						
ECRC ACCOUNTS				JULY	MARCH	
AIR QUALITY				1993	1994	
FERC	SUB	LOC	DESCRIPTION			
502	910	341	Sulfur	\$0.00	\$0.00	
512	111	341	Sulfur	\$48,410.52	\$0.00	
GENERAL AIR QUALITY						
506	310	341	Clean Air Annual Em Fees	\$1,058.12	\$0.00	
506	310	330	Clean Air Annual Em Fees	\$0.00	\$298.50	
506	310	346	Clean Air Annual Em Fees	\$300.00	\$0.00	
506	310	351	Clean Air Annual Em Fees	\$200.00	\$0.00	
506	310	356	Clean Air Annual Em Fees	\$0.00	\$0.00	
EMMISSION MONITORING						
506	430	341	CEM Maintenance	\$13.80	\$753.76	
506	430	346	CEM Maintenance	\$0.00	\$161.55	
506	430	351	CEM Maintenance	\$0.00	\$150.90	
514	145	356	CEM Maintenance	\$0.00	\$0.00	
514	180	330	CEM Maintenance	\$79.23	\$2,888.65	
514	180	341	CEM Maintenance	\$40,797.29	\$481.50	
514	180	346	CEM Maintenance	\$12,038.54	\$15.31	
514	180	351	CEM Maintenance	\$14,044.98	\$578.39	
PARTICULATE EMISSION TESTING						
506	450	341	Rata Testing	\$10,700.00	\$10,100.00	
WATER QUALITY						
Water Quality						
506	410	341	Dechlorination Project	\$35,286.84	\$9,449.15	
506	410	346	Scholz Groundwater Mon Plan	\$6,192.36	\$252.02	
506	410	981	SCS w/o unassigned Groundwa	\$0.00	\$44,841.89	
506	410	351	Smith Soil Contamination outsid	\$3,263.04	\$10.84	
506	410	346	Scholz Soil Contamination outsl	\$0.00	\$0.00	
Ash Pond Maintenance						
512	104	356		\$0.00	\$59.53	
Groundwater Monitoring Investigation						
562	190	980	SCS w/o 4309	\$0.00	\$0.00	
569	100	981	SCS w/o 4309	\$3,889.44	\$49,027.66	
591	100	981	SCS w/o 4309	\$35,004.98	\$441,248.94	
935	900	981	SCS w/o 4522	\$0.00	\$2,924.06	
935	900	330	Other	\$1,607.48	\$0.00	
ENVIRONMENTAL PROGRAMS ADMINISTRATION						
506	400	704	Env Auditing/assessment	\$4,701.13	\$0.00	
506	400	330	Env Auditing/assessment	\$9,935.77	\$8,611.23	
920	10	704	Env Auditing/assessment	\$2,058.38	\$5,045.30	
921	102	704	Env Auditing/assessment	\$1,239.34	\$2,396.35	
921	200	704	Env Auditing/assessment	\$26.84	\$542.72	
923	20	704	Env Auditing/assessment	\$0.00	\$0.00	
514	400	704	Env Auditing/assessment	\$0.00	\$0.00	
SOLID AND HAZARDOUS WASTE						
506	460	330	General	\$0.00	\$12,701.12	
506	460	341	General	\$10,827.68	\$16,497.98	
506	460	346	General	\$0.00	\$0.00	
506	460	351	General	\$1.10	\$0.00	
Subtract 1990 Allowed				(\$7,400.00)	(\$7,400.00)	
Subtract 1990 Allowed				(\$34,003.00)	(\$34,003.00)	
Total Booked				\$200,273.86	\$567,624.35	
Total Filed				\$134,737.00	\$567,625.00	
Audit Adjustments				(\$1,580.29)	(\$487.99)	
Audited Amount				\$133,156.71	\$567,137.01	

COMPANY COMMENT: Only supervisors at the location incurring the charges can approve the level of invoices indicated, i.e., an accounting supervisor or general warehouse supervisor cannot approve Crist Plant invoices. The accounts payable section works with a list of personnel who can approve at the various locations.

Gulf Power Company's approval guidelines for all charges (not just ECRC costs) are designed to relieve approval bottlenecking of payable and to insure timely payment of vendors, while simultaneously maintaining adequate controls over expenditures. Gulf Power Company does segregate and control ECRC expenditures via the use of unique accounting locations for recoverable costs.

Most importantly, Environmental Affairs management has adequate reporting tools and are provided with all documents on a monthly basis after payment for review. This review process extends also to affiliated company charges. Gulf Power Company recognizes the need to exert additional efforts to improve this review process so that charges such as those encountered in Disclosure No. 2 do not reoccur. Environmental Affairs management is also in routine contact with field coordinators and supervisors to educate them as to the proper charges that should be made to recoverable accounts.

Based on the auditor's data reflected in Disclosure No. 2, it is apparent that the review process in place has significantly reduced the occurrence of errors. Gulf Power Company believes the controls and review processes currently in place are sufficient.

IV. AUDIT DISCLOSURES

AUDIT DISCLOSURE NO. 1

Not Used.

**AUDIT DISCLOSURE NO. 2**

**SUBJECT: CORRECTIONS**

**STATEMENT OF FACT:** Numerous errors were found during the audit. The following three pages list corrections to be made by the Company in September, 1994 business. The months that are affected are listed in order from July 1993 to March 1994.

**AUDITOR OPINION:** These corrections affect the cost recovery. The Company should furnish updated environmental true-up calculations to the auditor.

**COMPANY COMMENT:** Reference response to Audit Exception No. 2. The requisite corrections including cumulative interest amounts were made in September 1994. As is the case with Fuel and Conservation clause filings, interim corrections are fully disclosed as adjustments to the over/under recovery balance at the next regularly scheduled true-up filing.



Corrections to ECRC Based on Review of Invoices by FPSC Auditor  
September 10, 1994

Gulf Number	Original Entry			Vendor Name	Description	Invoice No.	Credit Amount	Loc	Ferc	Sub	Debit Amount
	Loc	Ferc	Sub								
<b>July 1993</b>											
EAS 4	330	506	460	Gilchrist, M.L.	Exp. Acct.	93200090	(307.25)	329	506	460	307.25
EAS 4	330	506	460	Gilchrist, M.L.	Exp. Acct.	93200090	(32.00)	329	506	460	32.00
EA 7	704	508	400	Oaks, M. F.	Exp. Acct.	93202028	(568.87)	705	508	460	568.87
EA 10	704	506	400	Rutgers, The State University	Corporate Conduct Quarterly	93194169	(30.00)	705	506	400	30.00
EA 11	704	508	400	Southern Food Service Mgmt	Food Services	93207184	(88.35)	705	508	400	88.35
EA 7	704	921	102	Oaks, M. F.	Exp. Acct.	93202028	(379.25)	705	921	102	379.25
EA 8	704	921	102	Pryor Resources Inc	Dennis Echois/Registration	93194111	(99.00)	701	921	102	99.00
EA 11	704	921	102	Southern Food Service Mgmt	Food Services	93207184	(57.57)	705	921	102	57.57
EA 10	704	921	200	Rutgers, The State University	Corporate Conduct Quarterly	93194169	(20.00)	705	921	200	20.00
							<u>(1,589.29)</u>				<u>1,589.29</u>
<b>Total Adjustments for July 1993</b>											
<b>August 1993</b>											
EAS 15	330	514	180	Network USA	Pager	93230143	(134.89)	329	514	180	134.89
Note 1	356	508	310	Clean Air Emission Fees	Plant Daniel-50% adjustment	2072	16,562.98	355	508	310	16,562.98
EA 17	704	508	400	Oaks, M. F.	Exp. Acct.-meals	93217008	(21.22)	705	508	400	21.22
EA 17	704	508	400	Oaks, M. F.	Exp. Acct.	93217008	(260.72)	705	508	400	260.72
EA 21	704	508	400	National Center for Prevent	Mag Subscription	93214183	(39.00)	705	508	400	39.00
EA 17	704	921	102	Oaks, M. F.	Exp. Acct. - meals	93217008	(14.15)	705	921	102	14.15
EA 17	704	921	102	Oaks, M. F.	Exp. Acct.	93217008	(173.82)	705	921	102	173.82
EA 21	704	921	200	National Center for Prevent	Mag Subscription	93214183	(26.00)	705	921	200	26.00
							<u>(17,232.78)</u>				<u>17,232.78</u>
<b>Total Adjustments for August 1993</b>											

13

Exhibit MEB-1 (Page 7 of 10)

Corrections to ECRC Based on Review of Invoices by FPSC Auditor  
September 10, 1994

Original Entry	Invoice No.	Credit Amount	Log	Fero	Sub	Debit Amount
<b>September 1993</b>						
EA 27 704 021 102 American Chemical Society	Special Authorization	83264012 (36.40)	705	021	102	36.40
EA 27 704 506 400 American Chemical Society	Special Authorization	83264012 (57.60)	705	506	400	57.60
<b>Total Adjustments for September 1993</b>		<u>(96.00)</u>				<u>(96.00)</u>
<b>October 1993</b>						
EAS 33 330 514 180 Hammond Business Forms	3.507DSA10 1.44MB Micro Disk	83298053 (81.85)	329	514	180	81.85
EAS 33 330 514 180 Hammond Business Forms	3-1/2" DS/D0 1MB Disk	83298053 (8.83)	329	514	180	8.83
EAS 33 330 514 180 Hammond Business Forms	18P LaserJet Series II EP Cartr	83298053 (178.58)	329	514	180	178.58
EAS 33 330 514 180 Hammond Business Forms	8.5 x 11" Printer Paper	83298053 (17.39)	329	514	180	17.39
EAS 34 330 514 100 Network USA	Usage	83298138 (23.39)	329	514	100	23.39
EA 37 704 508 400 The Bureau of National Air	BNWACCA Compliance Manual	83301036 (278.84)	705	508	400	278.84
EA 37 704 921 200 The Bureau of National Air	BNWACCA Compliance Manual	83301036 (188.56)	705	921	200	188.56
<b>Total Adjustments for October 1993</b>		<u>(778.41)</u>				<u>(778.41)</u>
<b>November 1993</b>						
EAS 39 330 508 480 Southern Food Service Mgmt	Food Services	83321304 (22.90)	329	508	480	22.90
EAS 40 330 514 180 KMS Business Products	Toner Cartridges	833312121 (348.89)	329	514	180	348.88
<b>Total Adjustments for November 1993</b>		<u>(369.58)</u>				<u>(369.58)</u>
<b>December 1993</b>						
EAS 48 330 508 460 Southern Food Service Mgmt	Food Services	83354124 (51.87)	329	508	460	51.87
EAS 57 330 514 180 Scott Specialty Gas	Durrntrage & Rent	83342204 (40.04)	329	514	180	40.04
EAS 58 351 506 460 Journals (Duplicated from July)	Voucher	20723 (1,006.00)	329	506	460	1,006.00
<b>Total Adjustments for December 1993</b>		<u>(1,097.71)</u>				<u>(1,097.71)</u>
<b>Total Adjustments for 1993</b>		<u>(21,152.80)</u>				<u>(21,152.80)</u>

Corrections to ECRC Based on Review of Invoices by FPSG Auditor  
September 10, 1994

Qulr Number	Loc	Farc	Sub	Vendor Name	Description	Invoice No.	Credit Amount	Loc	Farc	Sub	Debit Amount	
<b>January 1994</b>												
EA 60	704	921	102	Oaks, M. F.	Exp. Accl.	64021043	(37.13)	705	921	102	37.13	
EA 60	704	921	102	Oaks, M. F.	Exp. Accl.	64021043	(441.00)	705	921	102	441.00	
							<u>(478.13)</u>					
<b>Total Adjustments for January 1994</b>												
<b>March 1994</b>												
EA 74	704	921	200	Wicromath	CJA Review Discs	94088178	(487.99)	705	921	200	487.99	
							<u>(487.99)</u>					
<b>Total Adjustments for March 1994</b>							<u>(487.99)</u>					
<b>Total Adjustments for 1994</b>							<u>(966.12)</u>					

Note 1: Adjustment to remove 50% of Clean Air Emission Fees charged in error at 100% to ECRC.

AUDIT DISCLOSURE NO. 3

SUBJECT: MEALS

STATEMENT OF FACT: Numerous meals are being charged to ECRC. Meals are being paid for people that are not employed by Gulf. Gulf employees are charging meals on other Gulf employees expense statement. Below is a list of the meals. ..

REFERENCE No.	DETAIL	TOTAL COST
93203149	One Meal	\$23.50
93200090	Meals for SCS, MPC & Gulf Employees	130.50
93193023	Six Buffet Lunches	37.04
93221153	Snacks for a meeting at Gulf	89.02
93221154	Snacks for a meeting at Gulf	24.40
93239192	Three meals	41.96
93221009	Lunch Buffets	109.01
93253009	Three Meals	63.77
93253009	6 meals, includes FP&L, JEA employees	195.62
93251048	3 Meals	37.50
93243105	4 Meals, includes FP&L, JEA employees	49.04
93260009	4 Meals	54.12
93288008	9 Meals inc. one \$19.94 & one \$17.64	95.00
93307005	3 Meals	42.71
93347205	5 Lunches at Repair Shop	29.96
94027209	6 Meals and Refreshments	46.49
94042135	7 Meals inc. one GPC & one SCS employee	56.24
94081120	1 Breakfast	<u>10.18</u>
		<u>\$1,136.06</u>

AUDITOR OPINION: Many of the meals are high cost. Excessive meal costs should be considered miscellaneous non utility charges properly reported in account 426.1. Payments for donations, social and community welfare purposes are not utility costs. Meals bought for employees of other companies are clearly not acceptable as an environmental cost. Environmental costs for authorized, necessary travel must be restricted to the person travelling only. Excessive travelling costs are borne by the stockholders. Employee travel reimbursement requests (Statements of Personal Expense) should be scrutinized; and unauthorized costs should be recorded as non utility, and not charged to environmental cost recovery programs or other utility costs.

**COMPANY COMMENT:** A review of expenditures listed in this item revealed the following reference numbers are inappropriate for ECRC: 93200090. 94027209. These charges will be adjusted accordingly. All remaining referenced items are appropriate for ECRC.

Expenditures for donations or social or community welfare .. purposes are clearly not recoverable and were not included in Gulf's original testimony and projected filings. Expenses of this nature have not been charged to ECRC locations. Further, personal expense statements are scrutinized for appropriate recoverable accounts. It is the Company's position that travel and meal expenses directly related to FPSC approved projects/programs within ECRC are appropriate for recovery. Any and all travel and meal expenses are also scrutinized for appropriate recovery within FPSC guidelines.

Meal costs are primarily determined by the locale of the associated travel or meeting. The meal costs shown, whether ECRC related or not, are not excessive. Gulf Power Company is not aware of any interpretation of FERC rules where meal costs above a certain level would be recorded in Account 426 as suggested by the auditor.

AUDIT DISCLOSURE NO. 4

SUBJECT: Student of the Business

STATEMENT OF FACT: Student of the Business is a series of classes teaching all aspects of the electric utility industry. The classes are for management personnel. The following Student of the Business expenses were charged to ECRC:

Reference No.	Amount
93279097	\$95.16
93299023	43.66
93340106	227.55
93355017	<u>152.30</u>
	<u>\$518.67</u>

AUDITOR OPINION: Student of the Business expenses should not be charged to ECRC.

COMPANY COMMENT: The company agrees. Student of the Business expenditures are not recoverable costs and these charges will be adjusted accordingly.



**AUDIT DISCLOSURE NO. 5**

**SUBJECT: CHARGES TO ECRC**

<b>STATEMENT OF FACT:</b>	The following were charged to ECRC O & M	
Expense:		..
Gulf Salaries		\$161,263.15
SCS Salaries		\$228,057.53
SCS Benefits & Payroll Taxes		\$31,751.82
SCS Overhead		\$132,292.63

**AUDITOR OPINION:** These expenses are listed for the analyst's attention.

**COMPANY COMMENTS:** Salaries incurred at Gulf and via affiliate (SCS) billings represent the necessary expertise to comply with environmental rules and regulations recoverable under the ECR clause.

Southern Company Services provides technical expertise to the operating subsidiaries of the Southern Company on a fully costed basis. Not only must the direct costs of these service be billed to the requesting company, but all indirect costs (overhead) must be recouped as well. The overhead shown represents items such as personnel administration costs, accounting services, computer services, and occupancy costs such as building depreciation, lease costs, maintenance, lighting and power. Please note that SCS and other affiliated billings to Gulf Power Company were the subject of FPSC audit (No. 91-011-1-1) in 1993; this audit found the cost allocation procedures to Gulf to be in compliance with Commission directives.

**Coal River Company**  
**Environmental Coal Recovery (ECR) Clause True-Up Fee**  
**Calculation of True-Up and Interest Provision**  
**July 1993 - March 1994**

Docket No. 940042 EI  
 Exhibit No. (SDC-1)  
 Schedule 2  
 Page 1 of 3

Line	June 1993	July 1993	Aug 1993	Sept 1993	Oct 1993	Nov 1993	Dec 1993	Jan 1994	Feb 1994	Mar 1994 (A)	Total
1	14,005,202	14,035,283	22,035,047	22,233,043	29,230,789	22,297,374	29,300,643	29,351,839	29,364,879	29,364,879	
2	(178,200)	(820,343)	(874,119)	(939,782)	(1,005,759)	(1,071,816)	(1,142,814)	(1,214,058)	(1,289,892)	(1,365,820)	
3	9,229,874	10,001,212	3,327,024	3,608,122	4,110,973	4,333,068	5,354,393	5,465,427	6,728,504	11,028,504	
4	3,515	3,515	3,515	3,515	3,515	3,515	3,515	3,515	3,515	3,515	
5	22,507,315	23,839,687	24,511,500	24,905,578	25,358,151	25,577,181	29,519,987	29,608,753	32,807,032	34,088,375	
6	23,172,981	24,172,864	24,708,814	25,136,840	25,472,871	27,548,879	29,061,560	31,208,883	33,786,238	(8)	
7	0.8800%	0.8800%	0.8800%	0.8800%	0.8800%	0.8800%	0.8800%	0.8800%	0.8800%	0.8800%	
8	209,384	218,308	220,054	223,892	228,950	235,329	243,274	247,928	250,900	250,900	2,179,908
9	Environmental Expenses										
10	D & M Expense (Sch. 8)	134,737	187,703	229,428	133,013	104,821	180,283	44,850	200,447	567,825	
11	Depreciation/Amortization Expense (Sch. 4, p. 8)	42,137	53,773	65,666	65,873	66,081	70,788	71,444	75,834	75,828	
12	Property Taxes	0	0	0	0	0	0	0	0	0	
13	Total Recoverable Expenses	176,874	241,476	295,094	198,886	170,902	251,071	116,294	276,281	643,653	2,359,810
14	Realt. Jurisdictional Factor	0.9872288	0.9840761	0.9848110	0.9868745	0.9834878	0.9851287	0.9834826	0.9841509	0.983288	0.9849537
15	Total Jurisdictional Recoverable Costs (C)	310,702	421,093	493,058	498,890	382,818	488,730	383,729	834,330	812,993	4,317,337
16	ECR Revenue (net of Revenue Taxes)	0	0	0	0	0	0	0	0	0	
17	True-Up Provision	0	0	0	0	0	0	0	0	0	
18	ECR Revenue Applicable to Period	0	0	0	0	0	0	0	0	0	
19	Over/(Under) Recovery (Line 16 - Line 15)	(310,702)	(421,093)	(493,058)	(498,890)	(382,818)	(488,730)	(383,729)	(834,330)	(812,993)	(4,317,337)
20	Interest Provision	(600)	(1,525)	(2,745)	(3,941)	(4,964)	(6,313)	(8,083)	(10,259)	(13,128)	(41,298)
21	Beginning Balance True-Up and Interest Provision	0	(371,192)	(793,810)	(1,289,814)	(1,702,445)	(2,090,327)	(2,585,370)	(3,287,074)	(4,108,319)	
22	True-Up Collected/(Refunded)	0	0	0	0	0	0	0	0	0	
23	End of Period Total Net True-Up (Line 19 - Line 22)	(311,192)	(792,810)	(1,289,814)	(1,702,445)	(2,090,327)	(2,585,370)	(3,287,074)	(4,108,319)	(5,121,127)	(2,827,112)

Notes:  
 (A) Plant in Service and Construction Work in Progress - Non-Interest Bearing are estimated for the month of March 1994. The actual plant data required for these balances is not available in time for the calculation of the over or under-recovery to be recorded on the books.

(B) Average Environmental Investment (Line 8) for March 1994 includes a beginning and ending amount for Working Capital - Absences (Line 4) of \$179,284. The amount for February should be \$178,284 rather than the \$3,545 shown. This was corrected with interest for February's error. The correct February amount was used in calculating March's Average Environmental Investment.

(C) Sum of line 15 on page 2 of Schedule 2, and line 15 on page 3 of Schedule 2.

Statement of Personal Expenses  
Accounts Payable Voucher

Gulf Power  
Page 1 of 1

Trans # 151 Vendor Number 329 Tucker, J.-A. Date (Last Date First) 06/29/93 Document Number  
 Amount 345.75 Date 06/29/93 07/15/93 07/20/93 0150072393

Date	Location	Purpose of Expenditures	Meals	Lodging	Ref	Transp	Miscellaneous Items	Amount	Total
06/29	PENSACOLA	Attended monthly Northwest Florida Environmental Council meeting at Skopelos. 1) One meal for self.	1) 23.50						23.50
07/15	TAMPA, FL	Attended monthly FCG Solid Waste SubCommittee meeting. 2) One meal for self.	2) 6.25		A	305.00	Airport Pkg. Taxi	4.00 7.00	322.25

RECEIVED  
JUL 22 1993  
ACCOUNTS PAYABLE

Purpose of each trip must be shown opposite expense items. Amounts to be billed direct must be shown, identified and deducted. All transportation items must be referenced.  
 Receipts must be attached for lodging, air fare, car rental (regardless of amount) and all other individual items costing \$25.00 or more.

References for Transportation:  
 A. Airfare  
 B. Rental Car  
 C. Taxi  
 D. Use of Personal Car  
 E. Company Plane  
 F. Company Car No.  
 G. Other

Sub Total	345.75
Less Amt. Billed to Co. *	---
Net Cash Outlay	345.75
Less Cash Advance	---
Amount Due (Payable)	345.75

Trans #	Loc	PERC	Sub	Work Order	Item Description	Trans #	By	Amount
151	329	506	460		1999 meals	151	200	29.75
							200	316.00
							200	
							200	
							200	
							200	
							200	
151	FUEL	742				151	200	
151	3	GIL						
							Total	345.75

I certify the above statement as correct and expenses were incurred for company business.

Signature: *J. Tucker* Approved: *[Signature]* Verified By (Accounts Payable):  
 Location/Department: Fuel & Environmental Affairs Approved (Accounts Payable):

45  
2

PASSENGER TICKET AND BAGGAGE CHECK  
SUBJECT TO CONDITIONS OF CARRIER  
NOT TRANSFERABLE

1320

00034

71

C288/6

3700 158989683

00000000000000000000

PASSENGER RECEIPT

ARC XXXX  
XXXXX

ISSUED BY  
U.S. AIR

EAGLE TRAVEL AGENCY  
TUCKER/J A

PLACE OF ISSUE  
PENSACOLA FL US 08 JUL 93

NAME OF PASSENGER  
TUCKER/J A

PNR TPA US 158989683  
A TPA PNR US 1260 8 16JUL

NOT VALID FOR  
TRANSPORTATION

AJAQMO/OL BA7  
THIS IS YOUR RECEIPT

A10582051  
8 0066/

FMS/PB

TP 014790264000761000/EZPS-04/ 007022/FC 16JUL PMS US TPA 01.02 135.450A7 03 PMS  
01.02 135.450A7 030274.34END 37 PMS

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USD 274.54  
US 27.46  
XF 3.00  
USD305.00

43243537083

0 037 1589896883 2

NOT VALID FOR TRAVEL  
0 037 1589896883 2

45  
3



# BUSINESS TRAVEL REQUISITION

(Refer to Management Procedure No. 310-007)

ROUTE TO:

~~TO: TAMPA~~  
~~FROM: TAMPA~~  
 TAMPA  
 Purchasing and Contracts

(SEND APPROVED REQUISITION IMMEDIATELY TO PURCHASING AND CONTRACTS)

DATE: 7/6/93 PREPARED BY: POLLANDA (OTHERS) EXT: 6627  
 TELECONFERENCING (Ext. 6072) SYSTEM AIR (Ext. 6322) NOT AWA / No  
 CONSIDERED: Yes (No) REQUESTED: (Yes) No

Purpose of Trip: System Meeting: X Training/Seminar: \_\_\_\_\_ Vendor Mtg. Meeting: \_\_\_\_\_  
 Other: ECG SOLID WASTE SUB COMMITTEE

EMPLOYEE:	HOME PHONE:	WORK PHONE:	HOTEL REQUESTED:	RENTAL CAR: <u>16</u>
<u>J. A. TUCKER</u>		<u>6551</u>	<u>Yes</u> Name: <u>16</u>	*MidSize:
				FullSize:
				Minivan:

LOCATION OF MEETING: \_\_\_\_\_ MEETING TIMES: Begin: \_\_\_\_\_ End: \_\_\_\_\_ MEETING LOCATION PHONE NO. \_\_\_\_\_

DATE:	FROM:	TO:	TIME:	FLIGHT NO.
<u>7/15/93</u>	<u>PENSACOLA</u>	<u>TAMPA</u>	<u>6: A</u>	<u>U.S. Air</u>
<u>7/15/93</u>	<u>TAMPA</u>	<u>PENSACOLA</u>	<u>2:05P</u>	<u>2:15P</u>

REQUISITIONED BY: J.A. Tucker APPROVED: [Signature]  
 General Manager/Manager (Required)  
 APPROVED: [Signature] APPROVED: Earl B. Parsons  
 (As required by Dept.) Vice President (According to route)

ACCOUNT DISTRIBUTION							PURCHASING AND CONTRACTS ONLY	
LOC.	ERC	SUB ACCT	WORK ORDER	PERCENT/SUB	%	AMOUNT	COMMENTS:	
<u>329</u>	<u>506</u>	<u>460</u>			<u>100</u>			
							TICKET NO.	
							TOTAL AMOUNT:	

(\* - Midsize car to be used unless otherwise indicated and APPROVED)

45  
4

TRIP REQUEST NO. \_\_\_\_\_  
 EMPLOYEE NAME J. A. TUCKER DEPARTMENT ENVIRONMENTAL  
 BUSINESS UNIT FCG  
 LOCATION TEMPA

ALTERNATE LOCATION AVAILABLE \_\_\_\_\_

DATE 7/15/93 ESTIMATED COST \$500.00

PURPOSE OF SEMINAR \_\_\_\_\_

OTHER COMPANY EMPLOYEES ATTENDING \_\_\_\_\_

SUPERVISOR'S SIGNATURE Earl B. Parsons, Jr.

\*TRIP REPORT ACTUAL COST \$ 322.25

ROUTING INSTRUCTIONS

Initial	Completed Trip	**Final Report
Request to:	Report to:	Routing to:
M. L. Gilchrist	<del>M. L. Gilchrist</del>	T. E. Stanley
E. B. Parsons, Jr.	E. B. Parsons, Jr.	J. O. Vick
		M. L. Gilchrist
		**LAST: Originator

BRIEF DESCRIPTION OF INFORMATION OBTAINED AND HOW IT WILL BENEFIT THE COMPANY

Discussions regarding potential regulatory impacts of State Hazardous and Solid Waste Act Corrective Action authorizations - members of committee are ex. Technical Advisory Group (TAG) - committee voted to not support additional -37 FDEP staff positions for enforcement. Pollution Prevention Council to recommend adding utilities in SARA Form R (Toxic Use) reporting - committee to monitor;

\*TO BE COMPLETED UPON RETURN TO COMPANY AND FORWARDED TO VICE PRESIDENT.

45  
5



Statement of Personal Expenses  
Accounts Payable Voucher

1795  
5 Page 1 of 1

Voucher Number: 1503 Vendor: Gilchrist, Malcolm L. Date: 8/26/93  
 Amount: 1,298.21 From Date: 7/22/93 To Date: 9/1/93  
 Payer: JEC

Trans S: 1,503 Manual Cr No. Mon. Cr Date: 7/22/93

Date	Location	Purpose of Expenditures	Meals	Lodging	Ref	Trans	Miscellaneous Items	Amount	Total
7/22	Tampa	Attend FCG Environmental Committee Meeting			A	305.00	airport prkg	4.00	323.00
					C	14.00			
7/23		Rotary Club of Gulf Breeze - 1st Qtr Dues							105.00
7/27	Pensacola	NWF Environmental Committee Meeting	63.77						63.77
8/11	Tampa	Attend special Environmental Committee Meeting			A	471.00	airport prkg	4.00	489.00
					C	14.00			
8/25-26	Tampa	Attend Annual FCG Meeting and Environmental Committee meeting	195.62	81.77	E				317.44
					B	40.05			
		1 dinner for self, Kristie Drury, and Jeff Grigler (Gulf)							
		2 meals for self, dinner for E. B. Parsons, Jr., J. O. Vick, (Gulf); June Small (FP&L); and Bob Kappleman (JEA)							

RECEIVED  
SEP 09 1993  
ACCOUNTS PAYABLE

OK Acc 426 (approval 24545)  
63.77  
21.20 EXCH  
195.62  
32.00 per person? (MAN)

Skopelos

Purpose of each trip must be shown... Receipts must be attached for lodging, air fare, car rental...  
 References for Transportation:  
 A. Airfare E. Company Plans  
 B. Rental Car F. Company Car No.  
 C. Taxi G. Other  
 D. Use of Personal Car

Sub Total	1,298.21
Less Amt. Billed to Co. *	
Net Cash Outlay	1,298.21
Less Cash Advance	
Amount Due (Payable)	1,298.21

Trans S	Loc	PERC	Sub	Wers Order	PISA / CSEA No.	Subst No.	Amty Code	Item Description	Trans S	St Tax	Amount
151	328	426	510				0831		151	200	105.00
	329	506	310							200	311.27
	329	506	410							200	311.27
	329	506	460				1999			200	85.46
	329	506	310				1999			200	86.46
	329	506	410				1999			200	86.47
	329	506	460							200	86.47
151	FUEL	742							151	200	
(Must Agree with Amount Due) Total											1,298.21

I certify the above statement as correct and expenses were incurred for company business.  
 Approved: [Signature] Fuel & Environmental Affairs  
 Approved: [Signature] Verified by (Accounts Payable):  
 Approved: [Signature] Verified by (Accounts Payable):

45-2  
1.

STATEMENT

ROTARY CLUB  
OF GULF BREEZE  
P.O. BOX 688  
GULF BREEZE, FLORIDA 32581

July 23, 1993

LANE GILCHRIST  
1127 SOUNDVIEW TRAIL  
GULF BREEZE, FL 32581

AMOUNT  
ENCLOSED \$

RETURN THIS PORTION WITH PAYMENT

DATE	CHARGES AND CREDITS	AMOUNT
07-23-93	DUES - 1st QUARTER	105.00
	TOTAL DUE	105.0

REPLY TICKET  
IN THIS COLUMN

ROTARY CLUB OF GULF BREEZE

THANK

45-2  
2

## HYATT REGENCY WESTSHORE

Room	Rate	Arrive	Depart	Folio No.	Account	Affiliation	PF	ID	Page
934	74.00	8/25/93	08/26/93	231857	2 CCARD	P-FEPC	11	EMS	1

GILCHRIST

LANE

4798264003124203

12/94 08:49 DING 1/0

1127 SOUNDVIEW TR  
GULF BREEZE

FL 32561

RES NO HH-283495-1

Date	Code	Reference	ID	Description	Charges	Payments	Balance
0825	712	239	XXX	904-444-6236 0	.81		.81
0825	242	637222	242	ARMANI'S DINNER	148.00		148.81
0825	831	637222	242	FOOD TAX	9.62		158.43
0825	863	637222	242	OUTLET TIP	28.00		186.43
0825	112	Rm 934	35R	GROUP ROOM	74.00		260.43
0825	811	Rm 934	35R	ROOM TAX	7.77		268.20
0826	932	EX12/94	EMS	4798264003124203		-268.20	.00
				TOTAL	268.20	-268.20	.00
					040460016		
				VISA			

Signature

I agree that my liability for this bill is not waived and I agree to be held personally liable in the event that the indicated person, company or association fails to pay for any part or the full amount of these charges.

# AVIS RENTAL DOCUMENT RETURN RECEIPT

FOR BILLING INQUIRIES: 800-382-7800

MEMO

SEND INQUIRIES TO: AVIS RENT A CAR SYSTEM, INC.

AVIS RENT A CAR SYSTEM, INC.

N. REDINGTON BEACH HILTON

17120 GULF BOULEVARD

N. REDINGTON BEACH, FL 33708

RENTAL AGREEMENT NO. 813-399-2847

AGREEMENT NO. 903542130

RENTING LOC. 3691

VEHICLE DESCRIPTION: 1981

1981

11798-26000312423

33708

813-399-2847

903542130

3691

1981

11798-26000312423

Customer and fleet manager to purchase... NOT mandatory... insurance coverage... This is rental... for market value... ordinary negligence... EXCLUSIONS from LTD... I acknowledge this policy by my signature on this 23 below.

09-31-68

AMOUNT DUE

101 AUTHORIZATION NO.	102 AUTHORIZATION NO. IN AMOUNT
103 AUTHORIZATION NO.	104 AUTHORIZATION NO. IN AMOUNT

105 RELEASE DETERMINED BY READING FACTORY INSTALLED ODOMETER	106 TIME USED
107 MILES	108 DATE, TIME IN
109 MILES	110 DATE, TIME OUT
111 TOTAL MILES	

112 RATE CODE	113 CASH CODE	114 I DON'T COMPLY WITH ALL RULES FOR A SPECIAL RATE. SPECIAL RATE IS VOID AND I WILL PAY A HIGHER RATE WHICH MAY INCLUDE WARE CHARGE AND/OR ONE-WAY SERVICE FEE.	115 FUEL MILES	116 ADD'L MILES
117 DISC	118 ADJL HOUR	119 DATE RATE	120 WEEKLY RATE	121 ADDL DAYS
122	123	124	125	126

127 FUEL MILES	128 FUEL MILES	129 COUPON NUMBER	130
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131 ADDITIONAL INFORMATION	132 ADJUSTMENTS
133 AND NUMBER	134 PRESENT FLYER NO. REMAINS
135	136
137	138
139	140
141	142
143	144
145	146
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FUEL SERVICE CHARGE IF LESS GAS AT RETURN: \$

PREPAID GAS OPTION \$ NO REFUND FOR UNUSED GAS. \$

CUSTOMER ACCEPTS ONLY PARTIAL DAMAGE WAIVER OF \$ AT \$ PER DAY. \$

FLORIDA \$2.00 SURCHARGE AND \$ .85 WASTE TIRE AND BATTERY FEE APPLY-BOX 48

If I present a credit card for payment, all charges, including parking ticket expenses, may be billed to the card and my signature below will be considered to have been made on the applicable credit card voucher. I have read and agree to the terms and conditions shown on this Rental Document and on the separate rental document jacket delivered to me with this Rental Document.

201 NO. OF VEHICLE DOWNAGES	202 NO. OF VEHICLE DOWNAGES	203 NO. OF VEHICLE DOWNAGES	204 NO. OF VEHICLE DOWNAGES
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CONTROL NUMBER: 150152188 903542130

MINIMUM CHARGE \$1 DAY ON HRS PLUS WAREHOUSE FUEL SERVICES ADJL CHARGES SUBJECT TO FINAL ADJST



**AVIS** RENT A CAR SYSTEM, INC.

FOR BILLING PURPOSES: 800-828-7888

4 MEMO

AVIS RENT A CAR SYSTEM, INC.

AVIS RENT A CAR SYSTEM, INC.  
N. REDINGTON BEACH HILTON  
17120 GULF BOULEVARD  
N. REDINGTON BEACH, FL 33708  
RENTAL: 813-399-2847

AGREEMENT NO. 903342150	VEHICLE NO. 3691	VEHICLE CLASS	DATE	RETURN LOCATION	AMOUNT DUE
		LEV-I	6-14-14		

117907600312423

Customer who rents vehicles to purchase Lease Damage Cover (LDC) is not mandatory. When purchasing LDC, rental credit check is not necessary. Rental credit check is required for all other rentals. LDC increases coverage and limits of the car, but of coverage and does not. If rental credit check LDC, rental may be taken for up to the rental car market value less coverage of the car regardless of fault. Rental credit check is required by law. Rental car is not available if rental credit check is not completed. Rental credit check is required by law. Rental credit check is required by law. Rental credit check is required by law.

MILEAGE DETERMINED BY READING FACTORY INSTALLED ODOMETER		DATE	
START	6598	DATE IN	26 JUL 1993
END	1546	DATE OUT	1 AUG 1993
MILEAGE CHARGE		6	
TOTAL MILEAGE CHARGE		35.00	

117 ADDITIONAL INFORMATION	118 AND PLACES	119 FREQUENT FLYER NO. / REMARKS	120 ADJUSTMENTS	121 SUB TOTAL ACC CHG (THRU USE)

could not find file 27561

FUEL SERVICE CHARGE IF LESS GAS AT RETURN: I \_\_\_\_\_

PREPAID GAS OPTION \$ \_\_\_\_\_ NO REFUND FOR UNUSED GAS. I \_\_\_\_\_

CUSTOMER ACCEPTS ONLY PARTIAL DAMAGE WAIVER OF \$ \_\_\_\_\_ AT \$ \_\_\_\_\_ PER DAY. I \_\_\_\_\_

FLORIDA \$2.00 SURCHARGE AND \$ .05 WASTE TIRE AND BATTERY FEE APPLY-BOX 48

122 FUEL SERVICE CHARGE	123 FUEL SERVICE CHARGE	124 FUEL SERVICE CHARGE	125 FUEL SERVICE CHARGE	126 FUEL SERVICE CHARGE

If I present a credit card for payment, all charges, including parking ticket expenses, may be added to the card and my signature below will be considered to have been made on the applicable credit card voucher. I have read and agree to the terms and conditions shown on this Rental Document and on the separate rental document jacket delivered to me with this Rental Document.

127 DATE OF RENT	128 METHOD OF PAYMENT	129 AMOUNT DUE
		40.05

15015218

903542150

**PASSENGER RECEIPT**  
 AIR  
 EAGLE TRAVEL AGENCY  
 GILCHRIST/W LANE CH426L/DI BAY  
 NOT VALID FOR TRANSPORTATION  
 FMS/PB  
 037 1589897056  
 037 1589897056

USD 274.54  
 US 27.46  
 XF 3.00  
 USD305.00

NOT VALID FOR TRAVEL  
 0 037 1589897056 0

**PASSENGER TICKET AND BAGGAGE CHECK**  
**PASSENGER RECEIPT**  
 ARC JET  
 DELTA AIR LINES INC XXXXX  
 EAGLE TRAVEL AGENCY  
 GILCHRIST/W LANE TWRBX1/DI MULTI  
 NOT VALID FOR TRANSPORTATION  
 FMS/PB  
 006 1589897708  
 006 1589897708

USD 422.73  
 US 42.27  
 XF 6.00  
 43950293520

NOT VALID FOR TRAVEL  
 0 006 1589897708 3

SKOPELOS TERFORD LLC,  
 678 SCENIC HLT  
 PENSACOLA, FL 32503  
 784-432-6245  
 COVE BACK MOUNTAIN...  
 STATION # 1140

TUE, JUL 27, 1993 08:38 PM

CREDIT CARD

479824083124283  
 9412 PURCHASE  
 \$ 55.77  
 829186  
 814

SERVER NO: 18  
 TICKET NUMBER: 2102  
 SUB TOTAL = \$ 55.77  
 TIP = 8.00  
 TOTAL = 63.77

THANK YOU  
 HAVE A NICE DAY  
 SIGN: *M. J. Gilchrist*

45-2  
 b



# BUSINESS TRAVEL REQUISITION

(Refer to Management Procedure No. 310-007)



ROUTE TO:

Purchasing and Contracts

(SEND APPROVED REQUISITION IMMEDIATELY TO PURCHASING AND CONTRACTS)

DATE:	PREPARED BY:	EXT:
TELECONFERENCING (Ext. 6072) <i>NA</i>	SYSTEM AIR (Ext. 6322) <i>NA</i>	
CONSIDERED: Yes <input type="radio"/> No <input checked="" type="radio"/>	REQUESTED: Yes <input checked="" type="radio"/> No <input type="radio"/>	

Purpose of Trip: System Meeting: Training/Seminar: Vendor/Mfg. Meeting: Other: *FCG Environmental Committee (Special Mtg)*

EMPLOYEE:	HOME PHONE:	WORK PHONE:	HOTEL REQUESTED:	RENTAL CAR:
<i>M.L. Gilchrist</i>	<i>92-5565</i>	<i>6236</i>	Yes Name: <i>No</i>	*MidSize: <i>No</i>
				FullSize:
				MiniVan:

LOCATION OF MEETING:	MEETING TIMES: Begin: End:	MEETING LOCATION PHONE NO.
----------------------	----------------------------	----------------------------

DATE:	LOCATION:	TIME:	LOCATION:	TIME:	FLIGHT NO.
<i>8/11/93</i>	<i>Pensacola</i>	<i>6:00 a</i>	<i>Tampa</i>	<i>8:05 a</i>	<i>USA 559</i>
<i>8/11/93</i>	<i>Tampa</i>	<i>Drop</i>	<i>Pensacola</i>	<i>5:00 p</i>	<i>DL 3471/3609</i>

REQUISITIONED BY: *M.L. Gilchrist* APPROVED: \_\_\_\_\_ General Manager/Manager (Required)

APPROVED: \_\_\_\_\_ APPROVED: *Earl B. [Signature]* Vice President (According to route)

(As required by Dept.)

ACCOUNT DISTRIBUTION							PURCHASING AND CONTRACTS ONLY	
LOC.	FERC	SUB ACCT	WORK ORDER	PSACIS/SUB	%	AMOUNT	COMMENTS:	
							TICKET NO.	
							TOTAL AMOUNT:	

(\* - Midsize car to be used unless otherwise indicated and APPROVED)

*45-2*  
*7*

**BUSINESS TRAVEL REQUISITION**  
 (Refer to Management Procedure  
 No. 310-007)

ROUTE TO: EGP  
DR  
 Purchasing and Contracts



**(SEND APPROVED REQUISITION IMMEDIATELY TO PURCHASING AND CONTRACTS)**

DATE:	PREPARED BY:	EXT:
TELECONFERENCING (Ext. 6072)	SYSTEM AIR (Ext. 6322)	
CONSIDERED: Yes <input type="checkbox"/> No <input type="checkbox"/>	REQUESTED: Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>	

Purpose of Trip: System Meeting:  Training/Seminar:  Vendor/Mfg. Meeting:   
 Other: FCG Council/Regional Committee

EMPLOYEE:	HOME PHONE:	WORK PHONE:	HOTEL REQUESTED:	RENTAL CAR:
<u>ML Gilchrist</u>	<u>932-5565</u>	<u>6236</u>	Yes <input type="checkbox"/> Name: <u>NO</u>	*MidSize: <input checked="" type="checkbox"/> FullSize: <input type="checkbox"/> MiniVan: <input type="checkbox"/>

LOCATION OF MEETING: FCG MEETING TIMES: Begin: 9:30 End:  MEETING LOCATION PHONE NO.

FROM:		TO:		TIME:	FLIGHT NO.
DATE:	LOCATION:	TIME:	LOCATION:		
<u>7/22</u>	<u>Peale</u>	<u>6a</u>	<u>Ipa</u>	<u>805a</u>	<u>USA 559</u>
<u>7/22</u>	<u>Ipa</u>	<u>8:30p</u>	<u>Peale</u>	<u>841p</u>	<u>USA 598</u>

REQUISITIONED BY: ML Gilchrist APPROVED: Earl B. Hancock  
 (As required by Dept.) (General Manager/Manager (Required))  
 APPROVED: Earl B. Hancock  
 (Vice President (According to route))

ACCOUNT DISTRIBUTION							PURCHASING AND CONTRACTS ONLY	
LOC	FERC	SUB ACCT	WORK ORDER	PSACSA/SUB	%	AMOUNT	COMMENTS:	
							TICKET NO.	
							TOTAL AMOUNT:	

(\* - Midsize car to be used unless otherwise indicated and APPROVED)

81.5-2  
8

TRIP REQUEST NO. \_\_\_\_\_

EMPLOYEE NAME M. L. Gilchrist DEPARTMENT Field & EnvironmentSEMINAR/MEETING FCG Environmental Committee & Annual Mtg.LOCATION FCG Office of West Virginia, Tampa

ALTERNATE LOCATION AVAILABLE \_\_\_\_\_

DATE 8/25, 26/93 ESTIMATED COST 400<sup>00</sup>PURPOSE OF SEMINAR Regular Monthly Meeting of Environmental Committee & FCG Annual Mtg.

OTHER COMPANY EMPLOYEES ATTENDING \_\_\_\_\_

SUPERVISOR'S SIGNATURE \_\_\_\_\_ EBA

\*TRIP REPORT

ACTUAL COST \$ 317.44ROUTING INSTRUCTIONS

Initial

Request to:

M. L. Gilchrist

E. B. Parsons, Jr.

Return to:

Originator

of Report

Completed Trip

Report to:

M. L. Gilchrist

E. B. Parsons, Jr.

\*\*Final Report

Routing to:

T. E. Stanley

J. O. Vick

M. L. Gilchrist

\*\*LAST: Originator

BRIEF DESCRIPTION OF INFORMATION OBTAINED AND HOW IT WILL BENEFIT THE COMPANY

Committee reviewed last minute budget adjustments and approx. credits against 1993 overruns. Transmisson line best management practices task force reported on latest DEP proposal for rulemaking and the resultant potential legal challenge. Mercury TF reported on latest research funding and clarified FCG's obligation. EMF Task Force reported on status of activities recommended TF continue in a downscaled version with no funding for 1994. Water Subcommittee reported on its most serious issue cooling ponds described as waters of the US. Solid Waste Subcommittee does not support HSWA delegation to the DEP. Committee confirmed

EBA

45-6  
9



TRIP REQUEST/REPORT

TRIP REQUEST NO. \_\_\_\_\_

EMPLOYEE NAME M. L. GilchristDEPARTMENT Field & Environmental AffairsSEMINAR/MEETING FCG - Environmental CommitteeLOCATION FCG Offices, Tampa

ALTERNATE LOCATION AVAILABLE \_\_\_\_\_

DATE 7/22/93ESTIMATED COST \$500PURPOSE OF SEMINAR Regular monthly meeting

OTHER COMPANY EMPLOYEES ATTENDING \_\_\_\_\_

SUPERVISOR'S SIGNATURE \_\_\_\_\_

EBP

\*TRIP REPORT

ACTUAL COST \$ 323<sup>00</sup>ROUTING INSTRUCTIONS

Initial

Request to:

M. L. Gilchrist

E. B. Parsons, Jr.

Return to:

Originator

of Report

Completed Trip

Report to:

M. L. Gilchrist

E. B. Parsons, Jr.

\*\*Final Report

Routing to:

T. E. Stanley

J. O. Vick

M. L. Gilchrist

\*\*LAST: Originator

BRIEF DESCRIPTION OF INFORMATION OBTAINED AND HOW IT WILL BENEFIT THE COMPANY

Acid Rain TF report recommends ending the monitoring program at the end of 1993, Committee concurs.  
Staff report: over budget YTD primarily attorney billing and \$85,000 spent on Combustion externalities requirement for PPSA siting (not budgeted) DEP externalities report distributed. PPSA-TF to review and report on potential 94 legislation. Nominating committee: June Smith, Chairman Mike Opalinski, Vice Chairman. Air Subcommittee: Potential DEP Asbestos rule challenge, CAA Title V rule potential rule challenge due to complexity and cost of filing permit information.

TO BE COMPLETED UPON RETURN TO COMPANY AND FORWARDED TO PRESIDENT

EBP

45-2  
10

FLORIDA ELECTRIC POWER COORDINATING GROUP, INC. (FCG)  
 405 REO STREET, SUITE 100 • (813) 289-6644 • FAX (813) 289-6648  
 TAMPA, FLORIDA 33609-1004



July 1, 1993

**NOTICE OF MEETING**  
**FLORIDA ELECTRIC POWER COORDINATING GROUP, INC. (FCG)**  
**ENVIRONMENTAL COMMITTEE**

Mr. R. L. Kappelmann, Chairman  
 Ms. J. M. Small, Vice Chairman  
 Dr. D. E. Filinchbaugh  
 Mr. W. J. Pardue  
 Ms. Y. E. Jonyas  
 Mr. M. L. Gilchrist ✓  
 Mr. Jim Greenshields

Ms. Margaret Johnstone  
 Mr. G. A. Rodriguez  
 Mr. Gregory DeMuth  
 Ms. Elaine Potusky  
 Mr. M. P. Opalinski  
 Ms. Jennette Curtis  
 Mr. Patrick Ho  
 Mr. S. W. Massey

JULY 22, 1993

The next meeting of the Florida Electric Power Coordinating Group, Inc. (FCG) Environmental Committee meeting will be held on Monday, July 22, 1993, 9:30 a.m. at the FCG Offices, 405 Reo Street, Suite 100, Tampa, Florida.

Lunch will be served. If you are unable to attend this meeting, please let me know.

Sincerely,

*Megan Trend*  
 MEGAN TREND  
 Environmental Manager

:mt

cc: Mr. R. L. Butts  
 Ms. Winifred Perkins  
 Ms. Elsa Bishop  
 Mr. J. O. Vick  
 Mr. W. L. Hopping  
 Mr. W. H. Green

45-2  
 11





(Please Use Ball Point Pen - Press Hard)

FLORIDA PUBLIC SERVICE COMMISSION  
DOCUMENT / RECORD REQUEST

TO: Ray Grove → Susan Cranmer  
UTILITY: Gulf Power Co  
FROM: Mike Buckley  
(AUDIT MANAGER)

REQUEST NUMBER: 1 DATE OF REQUEST: 7/12/94  
AUDIT PURPOSE: (ECR) ENVIRONMENTAL Cost Recovery  
REQUEST THE FOLLOWING ITEM(S) BE PROVIDED BY 7/19/94 (DATE)

REFERENCE RULE 25-22.006, F.A.C., THIS REQUEST IS MADE:  
ITEM DESCRIPTION:  INCIDENT TO AN INQUIRY  
 OUTSIDE OF AN INQUIRY

Please provide copies of all Invoices, with detailed information, pertaining to O & M Expenses Submitted for recovery under ECR. Gulf Invoices 45 SCS " 52  
Totals should agree with Schedule 5, page 2 of 2 of the Final True-Up submitted by S.D. Cranmer May 20, 1994.  
Provide by Month; Each month should agree with Schedule 5.  
~~Expenditures 1994. Amounts should be submitted for March 1994.~~

TO: AUDIT MANAGER \_\_\_\_\_ DATE \_\_\_\_\_

THE REQUESTED RECORD OR DOCUMENTATION:

- (1)  HAS BEEN PROVIDED TODAY
- (2)  CANNOT BE PROVIDED IN THREE (3) WORK DAYS BUT WILL BE MADE AVAILABLE BY \_\_\_\_\_
- (3)  AND IN MY OPINION THIS MATERIAL IS PROPRIETARY AND CONFIDENTIAL BUSINESS INFORMATION AS DEFINED IN 364.183, 366.093, OR 367.156, F.S. I UNDERSTAND THAT TO OBTAIN TEMPORARY CONFIDENTIAL HANDLING A NOTICE OF INTENT MUST BE FILED WITH THE DIVISION OF RECORDS AND REPORTING. TO MAINTAIN CONTINUED CONFIDENTIAL HANDLING OF THIS MATERIAL THE UTILITY OR OTHER PERSON MUST, WITHIN 21 DAYS AFTER THE COMMISSION STAFF HAS OBTAINED THE MATERIAL (OR IN THE CASE OF MATERIAL OBTAINED DURING THE COURSE OF AN AUDIT, WITHIN 21 DAYS AFTER THE AUDIT EXIT CONFERENCE) FILE A REQUEST FOR CONFIDENTIAL CLASSIFICATION WITH THE DIVISION OF RECORDS AND REPORTING, REFER TO RULE 25-22.006 F.A.C.
- (4)  THE ITEM WILL NOT BE PROVIDED. (SEE ATTACHED MEMORANDUM)

[Signature]  
SIGNATURE AND TITLE OF RESPONDENT

10-1

FD-802

(Please Use Ball Point Pen - Press Hard)

FLORIDA PUBLIC SERVICE COMMISSION  
DOCUMENT / RECORD REQUEST

TO: RAY GROVE  
UTILITY: Gulf Power Co  
FROM: Mike Buckley  
(AUDIT MANAGER)

(AUDITOR PREPARING REQUEST)

REQUEST NUMBER: 2

DATE OF REQUEST: 7/12/94

AUDIT PURPOSE: (ECR) ENVIRONMENTAL Cost Recovery

REQUEST THE FOLLOWING ITEM(S) BE PROVIDED BY 7/15/94 (DATE)

REFERENCE RULE 25-22.006, F.A.C., THIS REQUEST IS MADE:  
ITEM DESCRIPTION:  INCIDENT TO AN INQUIRY  
 OUTSIDE OF AN INQUIRY

Please Reconcile Actuals for Working Capital for  
the period (July 1993 - MARCH 1994) associated with the  
purchases and sales of SO2 Emission Allowances.  
To 24

TO: AUDIT MANAGER \_\_\_\_\_ DATE 7/13

THE REQUESTED RECORD OR DOCUMENTATION:

- (1)  HAS BEEN PROVIDED TODAY
- (2)  CANNOT BE PROVIDED IN THREE (3) WORK DAYS BUT WILL BE MADE AVAILABLE BY \_\_\_\_\_
- (3)  AND IN MY OPINION THIS MATERIAL IS PROPRIETARY AND CONFIDENTIAL BUSINESS INFORMATION AS DEFINED IN 364.183, 366.093, OR 367.156, F.S. I UNDERSTAND THAT TO OBTAIN TEMPORARY CONFIDENTIAL HANDLING A NOTICE OF INTENT MUST BE FILED WITH THE DIVISION OF RECORDS AND REPORTING. TO MAINTAIN CONTINUED CONFIDENTIAL HANDLING OF THIS MATERIAL THE UTILITY OR OTHER PERSON MUST, WITHIN 21 DAYS AFTER THE COMMISSION STAFF HAS OBTAINED THE MATERIAL (OR IN THE CASE OF MATERIAL OBTAINED DURING THE COURSE OF AN AUDIT, WITHIN 21 DAYS AFTER THE AUDIT EXIT CONFERENCE) FILE A REQUEST FOR CONFIDENTIAL CLASSIFICATION WITH THE DIVISION OF RECORDS AND REPORTING. REFER TO RULE 25-22.006 F.A.C.
- (4)  THE ITEM WILL NOT BE PROVIDED. (SEE ATTACHED MEMORANDUM)

William B. Mills  
SUPV. OF CONTINGENT ACCOUNTING  
SIGNATURE AND TITLE OF RESPONDENT

(Please Use Ball Point Pen - Press Hard)

# FLORIDA PUBLIC SERVICE COMMISSION DOCUMENT / RECORD REQUEST

TO: Ray Grove  
UTILITY: Gulf Power  
FROM: Mike Buckley  
(AUDIT MANAGER)

(AUDITOR PREPARING REQUEST)

REQUEST NUMBER: 3 DATE OF REQUEST: 7/12/94  
AUDIT PURPOSE: (ECR) Environmental Cost Recovery  
REQUEST THE FOLLOWING ITEM(S) BE PROVIDED BY 7/15/94 (DATE)

REFERENCE RULE 25-22.006, F.A.C., THIS REQUEST IS MADE:

- INCIDENT TO AN INQUIRY
- OUTSIDE OF AN INQUIRY

ITEM DESCRIPTION:

Please show how monthly Rate of Return was  
calculated.

TO: AUDIT MANAGER \_\_\_\_\_ DATE \_\_\_\_\_

THE REQUESTED RECORD OR DOCUMENTATION:

- (1)  HAS BEEN PROVIDED TODAY
- (2)  CANNOT BE PROVIDED IN THREE (3) WORK DAYS BUT WILL BE MADE AVAILABLE BY \_\_\_\_\_
- (3)  AND IN MY OPINION THIS MATERIAL IS PROPRIETARY AND CONFIDENTIAL BUSINESS INFORMATION AS DEFINED IN 364.183, 366.093, OR 367.156, F.S. I UNDERSTAND THAT TO OBTAIN TEMPORARY CONFIDENTIAL HANDLING A NOTICE OF INTENT MUST BE FILED WITH THE DIVISION OF RECORDS AND REPORTING. TO MAINTAIN CONTINUED CONFIDENTIAL HANDLING OF THIS MATERIAL THE UTILITY OR OTHER PERSON MUST, WITHIN 21 DAYS AFTER THE COMMISSION STAFF HAS OBTAINED THE MATERIAL (OR IN THE CASE OF MATERIAL OBTAINED DURING THE COURSE OF AN AUDIT, WITHIN 21 DAYS AFTER THE AUDIT EXIT CONFERENCE) FILE A REQUEST FOR CONFIDENTIAL CLASSIFICATION WITH THE DIVISION OF RECORDS AND REPORTING. REFER TO RULE 25-22.006 F.A.C.
- (4)  THE ITEM WILL NOT BE PROVIDED. (SEE ATTACHED MEMORANDUM)

William Mills 10-3  
SIGNATURE AND TITLE OF RESPONDENT  
Supervisor Contract Accounting

Florida Public Service Commission  
 Docket No.  
 GULF POWER COMPANY  
 Witness: Susan D. Cranmer  
 Exhibit No. (SDC-2)  
 Schedule 3

Gulf Power Company  
 Environmental Cost Recovery Clause  
 Calculation of Revenue Requirement Rate of Return

Line	Capital Component	(1) Jurisdictional Rate Base Approved for 1990 Test Year (\$000's)	(2) Ratio %	(3) Cost Rate %	(4) Weighted Cost Rate %	(5) Revenue Requirement Rate %	(6) Monthly Revenue Requirement Rate %
1	Bonds	311,950	36.2244	8.72	3.1588	3.1588	
2	Short-Term Debt	3,971	0.4611	8.00	0.0369	0.0369	
3	Preferred Stock	51,358	5.9638	7.75	0.4622	0.7411	0.7525
4	Common Stock	264,857	30.7559	12.00	3.6907	5.9174	6.0085
5	Customer Deposits	14,134	1.6413	7.65	0.1256	0.1256	
6	Deferred Taxes	175,796	20.4139				
7	ITC-3%	823	0.0956				
8	ITC-Other	38,270	4.4440	10.02	0.4453	0.5980	0.6043
9	Total	861,159	100.0000		7.9195	10.5778	0.8815
						10.6866	0.4906
						T	TU 2.8
	ITC Component:						
10	Debt	311,950	49.6605	8.72	4.3304	0.1924	0.458
11	Equity-Preferred	51,358	8.1759	7.75	3.8336	0.0451	0.5661
12	Equity-Common	264,857	42.1636	12.00	5.0596	0.3605	
13		628,165	100.0000		10.0236	0.5980	
						0.6043	
						T	

- (1) Amounts approved in Docket 891345-EI, Order No. 23573 dated October 3, 1990
- (2) Col (2) / Total Col (2)
- (3) Cost rates approved in Order No. 23573 for all components except Common Equity. Return on equity of 12.00% approved in Order No. PSC-93-0771-FOF-EI dated May 20, 1993. Calculation of cost rate for ITC component (Col (4), Line 13) is shown on lines 10-13.
- (4) Col (2) x Col (3)
- (5) Equity Components (Lines 3, 4): Col (4) / (1-.3763)  
 Debt Components (Lines 1, 2, & 5): Col (4)  
 ITC (Line 8) Calculated on Lines 10-13:  
 Equity Components (Lines 11 & 12): Col (4) / (1-.3763) x Ratio in Col (2), Line 8  
 Debt Component (Line 10): Col (4) x Ratio in Col (2), Line 8
- (6) Col (5) / 12

$1 - \frac{10-3}{2} = 0.61425$

PBC

\* Updated for 35% federal income tax rate effective 1/1/93.

$\frac{0.4622}{0.61425} = 0.7525$

$\frac{0.6336}{0.61425} \times 0.0444 = 0.0458$

$\frac{3.6907}{0.61425} = 6.0085$

$\frac{5.0596}{0.61425} \times 0.0444 = 0.3661$

10-3  
1

Effective Tax Rates  
eff 1/1/93

$$\text{Fed: } (1 - .055) \cdot 35 = .33075$$

Fed + State	.33075	
	+ .05500	
	<u>.38575</u>	To $\frac{10-3}{1}$

8-10-93  
wsm

PBC

$\frac{10-3}{2}$



(Please Use Ball Point Pen - Press Hard)

FLORIDA PUBLIC SERVICE COMMISSION  
DOCUMENT / RECORD REQUEST

TO: Ray Grove  
UTILITY: Gulf Power Co.  
FROM: Mike Buckley  
(AUDIT MANAGER)

(AUDITOR PREPARING REQUEST)

REQUEST NUMBER: 4

DATE OF REQUEST: 7/12/94

AUDIT PURPOSE: (ECR) Environmental Cost Recovery

REQUEST THE FOLLOWING ITEM(S) BE PROVIDED BY 7/15/94 (DATE)

REFERENCE RULE 25-22.006, F.A.C., THIS REQUEST IS MADE:

INCIDENT TO AN INQUIRY  
 OUTSIDE OF AN INQUIRY

ITEM DESCRIPTION:

Please provide detail of calculations used to  
arrive at the ECR Revenues Monthly.  
Include Accounts Used.

TO: AUDIT MANAGER \_\_\_\_\_

DATE 7/1

THE REQUESTED RECORD OR DOCUMENTATION:

- (1)  HAS BEEN PROVIDED TODAY
- (2)  CANNOT BE PROVIDED IN THREE (3) WORK DAYS BUT WILL BE MADE AVAILABLE BY \_\_\_\_\_
- (3)  AND IN MY OPINION THIS MATERIAL IS PROPRIETARY AND CONFIDENTIAL BUSINESS INFORMATION AS DEFINED IN 364.183, 366.093, OR 367.156, F.S. I UNDERSTAND THAT TO OBTAIN TEMPORARY CONFIDENTIAL HANDLING A NOTICE OF INTENT MUST BE FILED WITH THE DIVISION OF RECORDS AND REPORTING. TO MAINTAIN CONTINUED CONFIDENTIAL HANDLING OF THIS MATERIAL THE UTILITY OR OTHER PERSON MUST, WITHIN 21 DAYS AFTER THE COMMISSION STAFF HAS OBTAINED THE MATERIAL (OR IN THE CASE OF MATERIAL OBTAINED DURING THE COURSE OF AN AUDIT, WITHIN 21 DAYS AFTER THE AUDIT EXIT CONFERENCE) FILE A REQUEST FOR CONFIDENTIAL CLASSIFICATION WITH THE DIVISION OF RECORDS AND REPORTING, REFER TO RULE 25-22.006 F.A.C.
- (4)  THE ITEM WILL NOT BE PROVIDED. (SEE ATTACHED MEMORANDUM)

[Signature]  
SIGNATURE AND TITLE OF RESPONDER 10-4

DISTRIBUTION:

Original: Utility Complete and Return to Auditor    Pink: To FPSC Analyst    Goldenrod: Audit File Copy    Canary: Utility Retain  
PSC/NA-4 (Rev. 7/90)



YEAR	MONTH	ENVIR. CLAUSE REVENUE (INC. TAXES)	REVENUE TAX RATE	REVENUE TAXES	ENVIR. CLAUSE REVENUE LESS TAXES	INTER-DEPT ECA KWH	ENVIR. FACTOR	INTER-DEPT REVENUES	CURRENT MONTH ECA REVENUES
1994	JANUARY	16-4 2 336,323.00	0.01583	5,323.99	330,999.01	70 2.8 0	0.137	0.00	330,999.01
	FEBRUARY	3 772,148.72	0.01583	12,223.11	759,925.61	69,333	0.137	94.99	760,020.60
	MARCH	4 813,498.04	0.01583	12,877.67	800,620.37	61,226	0.137	83.88	800,704.25
	APRIL	816,338.55	0.01583	12,922.64	803,415.91	58,971	0.137	80.79	803,496.70
	MAY		0.01583	0.00	0.00		0.137	0.00	0.00
	JUNE		0.01583	0.00	0.00		0.137	0.00	0.00
	JULY		0.01583	0.00	0.00		0.137	0.00	0.00
	AUGUST		0.01583	0.00	0.00		0.137	0.00	0.00
	SEPTEMBER		0.01583	0.00	0.00		0.137	0.00	0.00
	OCTOBER		0.01583	0.00	0.00		0.137	0.00	0.00
	NOVEMBER		0.01583	0.00	0.00		0.137	0.00	0.00
	DECEMBER		0.01583	0.00	0.00		0.137	0.00	0.00
		2,738,308.31		43,347.41	2,694,960.90	189,530		259.66	2,695,220.56

10-4  
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PBC

UNBILLED PPCC  
JANUARY 1994

	UNBILLED KWH	PPCC FACTOR	PPCC REVENUE
RS, RST	144,917,625	0.00027	\$105,173
SS, GST-C	7,420,662	0.00086	63,860
SS-D, GSDD-C	50,789,657	0.00065	33,111
LP, LPT-C	12,065,641	0.00053	6,408
OSII-R	504,317	0.00009	45
OSII-C	568,618	0.00009	51
OSII-I	4,817	0.00052	25
OSIII-C	451,080	0.00006	27
OSIV-C	35,235	0.00066	\$1,431
SS-D, GSDD-I	2,158,511	0.00058	\$9,272
LP, LPT-I	15,986,443		
TOTAL	235,032,716		\$184,026
RESIDENTIAL			\$126,123
COMMERCIAL			\$47,200
INDUSTRIAL			\$10,703

UNBILLED ECR  
JANUARY 1994

	UNBILLED KWH	ECR FACTOR	REVENUE
RS, RST	144,917,625	0.00148	\$214,473
SS, GST-C	7,420,662	0.00147	\$10,808
SS-D, GSDD-C	50,789,657	0.00137	\$69,682
LP, LPT-C	12,065,641	0.00130	\$15,685
OSII-R	504,317	0.00108	\$543
OSII-C	568,618	0.00108	\$614
OSII-I	4,817	0.00108	\$52
OSIII-C	451,080	0.00130	\$587
OSIV-C	35,235	0.00106	\$37
SS-D, GSDD-I	2,158,511	0.00137	\$2,971
LP, LPT-I	15,986,443	0.00130	\$20,782
TOTAL	235,032,716		\$326,322
RESIDENTIAL			\$214,473
COMMERCIAL			\$97,142
INDUSTRIAL			\$14,707

(PBU)

TO  
10-4  
1

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2

SEARCHED INDEXED  
SERIALIZED FILED  
MAR 10 1994  
FBI - MEMPHIS  
DATE 3/8

GULF POWER COMPANY  
ECR CLAUSE REVENUE  
FEBRUARY 1994

	KILOWATT HOURS	ECR FACTOR	CURRENT MONTH ECR CLAUSE REVENUE	YEAR-TO-DATE ECR CLAUSE REVENUE
<b>RESIDENTIAL</b>				
RS & Illegal Use	313,518,863	0.00148	464,007.92	464,007.92
RST - on peak	5,447	0.00148	8.06	8.06
- off peak	18,167	0.00148	26.89	26.89
OSI	1,403,345	0.00108	1,515.61	1,515.61
OSII	3,177	0.00108	3.43	3.43
<b>Total Residential</b>	<u>314,948,999</u>		<u>465,561.91</u>	<u>465,561.91</u>
<b>COMMERCIAL</b>				
GS & Illegal Use	17,620,256	0.00147	25,901.78	25,901.78
GSD	118,818,210	0.00137	162,780.95	162,780.95
GST - on peak	91	0.00147	0.13	0.13
- off peak	487	0.00147	0.72	0.72
GSDT- on peak	1,548,657	0.00137	2,121.66	2,121.66
- off peak	4,681,868	0.00137	6,414.16	6,414.16
LP	21,139,876	0.00130	27,481.84	27,481.84
LPT - on peak	2,908,070	0.00130	3,780.49	3,780.49
- off peak	8,802,954	0.00130	11,443.84	11,443.84
SST - on peak	0	0.00123	0.00	0.00
- off peak	0	0.00123	0.00	0.00
OSII	1,921,379	0.00108	2,075.09	2,075.09
OSIII	1,252,408	0.00130	1,628.13	1,628.13
OSIV	101,429	0.00106	107.51	107.51
<b>Total Commercial</b>	<u>178,795,685</u>		<u>243,736.30</u>	<u>243,736.30</u>
<b>INDUSTRIAL</b>				
GSD	5,690,143	0.00137	7,795.50	7,795.50
GSDT - on peak	40,480	0.00137	55.46	55.46
- off peak	125,600	0.00137	172.07	172.07
LP	10,658,554	0.00130	13,856.12	13,856.12
LPT - on peak	19,688,047	0.00130	25,594.46	25,594.46
- off peak	56,884,247	0.00130	73,949.52	73,949.52
PXT - on peak	9,307,760	0.00123	11,448.54	11,448.54
- off peak	30,863,914	0.00123	37,962.61	37,962.61
SST - on peak	5,500	0.00123	6.77	6.77
- off peak	10,400	0.00123	12.79	12.79
- on peak	0	0.00123	0.00	0.00
- off peak	0	0.00123	0.00	0.00
- on peak	429,799	0.00123	528.65	528.65
- off peak	1,067,507	0.00123	1,313.03	1,313.03
- on peak		0.00123	0.00	0.00
- off peak		0.00123	0.00	0.00
- on peak		0.00123	0.00	0.00
- off peak		0.00123	14.46	14.46
OS II	13,390	0.00108	14.46	14.46
<b>Total Industrial</b>	<u>134,785,341</u>		<u>172,709.98</u>	<u>172,709.98</u>
<b>STREET LIGHTING-OSI</b>	1,353,264	0.00108	1,461.53	1,461.53
<b>Total Retail</b>	629,883,289		883,469.72	883,469.72
Current Month Accrued Unbilled	157,890,933		225,002.00	225,002.00
Less: Prev. Month Accr. Unbilled	235,032,716		336,323.00	336,323.00
<b>Total Retail ECR Clause</b>	552,741,506		772,148.72	772,148.72
<b>Total Wholesale</b>	21,462,200		0.00	0.00
<b>Interdepartmental Sales - KWH</b>	69,333	0.01989	1,379.03	1,379.03
<b>Total Territorial Sales - KWH</b>	<u>574,273,039</u>		<u>773,527.75</u>	<u>773,527.75</u>

PBC

TO 10-4  
3

**GULF POWER COMPANY  
ECR CLAUSE REVENUE  
MARCH 1994**

	KILOWATT HOURS	ECR FACTOR	CURRENT MONTH ECR CLAUSE REVENUE	YEAR-TO-DATE ECR CLAUSE REVENUE
<b>RESIDENTIAL</b>				
RS & illegal Use	240,188,581	0.00148	355,479.07	819,486.99
RST - on peak	4,317	0.00148	6.39	14.45
- off peak	13,969	0.00148	20.67	47.56
OSI	1,416,825	0.00108	1,530.17	3,045.78
OSII	2,840	0.00108	3.07	6.50
<b>Total Residential</b>	<u>241,626,512</u>		<u>357,039.37</u>	<u>822,601.28</u>
<b>COMMERCIAL</b>				
GS & illegal Use	14,602,783	0.00147	21,466.09	47,367.87
GSD	114,292,575	0.00137	156,580.83	319,361.78
GST - on peak	314	0.00147	0.46	0.59
- off peak	791	0.00147	1.16	1.88
GSDT - on peak	1,539,414	0.00137	2,109.00	4,230.66
- off peak	4,727,030	0.00137	6,476.03	12,890.19
LP	20,960,184	0.00130	27,248.21	54,730.05
LPT - on peak	3,094,172	0.00130	4,022.42	7,802.91
- off peak	9,202,970	0.00130	11,963.86	23,407.70
SST - on peak	0	0.00123	0.00	0.00
- off peak	0	0.00123	0.00	0.00
OSII	1,942,089	0.00108	2,097.46	4,172.55
OSIII	1,239,868	0.00130	1,611.83	3,239.96
OSIV	250,916	0.00108	265.97	373.48
<b>Total Commercial</b>	<u>171,853,086</u>		<u>233,643.32</u>	<u>477,579.62</u>
<b>INDUSTRIAL</b>				
GSD	5,583,434	0.00137	7,649.30	15,444.80
GSDT - on peak	42,880	0.00137	58.75	114.21
- off peak	130,440	0.00137	176.70	350.77
LP	10,227,380	0.00130	13,295.59	27,151.71
LPT - on peak	19,311,022	0.00130	25,104.33	50,698.79
- off peak	55,062,738	0.00130	71,581.56	145,531.08
PXT - on peak	12,594,335	0.00123	15,491.03	26,939.57
- off peak	39,727,039	0.00123	48,864.26	86,826.87
SST - on peak	52,597	0.00123	64.69	71.46
- off peak	181,403	0.00123	223.13	235.92
- on peak	0	0.00123	0.00	0.00
- off peak	652,949	0.00123	803.13	803.13
- on peak	539,997	0.00123	664.20	1,192.85
- off peak	1,150,969	0.00123	1,415.69	2,728.72
OS II	13,390	0.00108	14.46	28.92
<b>Total Industrial</b>	<u>145,270,573</u>		<u>185,408.82</u>	<u>358,118.60</u>
<b>STREET LIGHTING-OSI</b>	1,352,344	0.00108	1,460.53	2,922.06
<b>Total Retail</b>	560,102,515		777,752.04	1,661,221.76
Current Month Accrued Unbilled	183,961,576		260,748.00	260,748.00
Less: Prev. Month Accr. Unbilled	157,899,933		225,002.00	0.00
<b>Total Retail ECR Clause</b>	586,173,158		813,498.04	1,921,969.76
Total Wholesale	21,099,800		83.88	178.87
Interdepartmental Sales - KWH	61,226	0.00137		
<b>Total Territorial Sales - KWH</b>	<u>607,334,184</u>		<u>813,581.92</u>	<u>1,922,148.63</u>

DIR\MONTH\FILE\ECRCLAUS  
04/08/94

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Gulf Power   
 P.O. BOX 1151  
 PENSACOLA FL 32520

Our Business is Customer Satisfaction

3304673090516203600075420014700000000322940000000

CHILDERS NOLEN A  
 P O BOX 1125  
 GULF BREEZE FL 32562

Mail To:  
 GULF POWER COMPANY  
 P.O. BOX 1151  
 PENSACOLA FL  
 32520-1151

Current Amount  
 Delinquent After  
 03-22-94

6072 SVC RS  
 1470 INS 36692

Please return this portion with payment.

3304 673 090516.20 A 7542 BRL  
 TOTAL AMOUNT DUE

ACCOUNT NUMBER 3304 673 0905 16  
 CUSTOMER NAME CHILDERS NOLEN A  
 SERVICE ADDRESS 91 FARON CIR A A

GULF POWER COMPANY  
 75 NORTH PACE BLVD  
 PENSACOLA FL  
 32501  
 PHONE (904)432-4445

10-4  
 3

RATE RS - RESIDENTIAL SERVICE

Payment Received	Billing Period From To	Date Mailed	Meter Number	Meter Reading Previous	Meter Reading Present	KWH Used
79.24	01-28 02-28	03-02	378348	36966	37836.	870

BILLING ITEMIZATION  
 CUSTOMER CHARGE  
 ENERGY CHG 3.786 c/KWH \* 870 KWH  
 FUEL CHG 1.989 c/KWH \* 870 KWH  
 TOTAL ELECTRIC SERVICE COSTS 58.31  
 ADD. FL. GROSS REC. TAX .60  
 FRAN. FEE FOR GULF BREEZE 1.81  
 INST # 366928 PAY OFF 415.97 14.70

AMOUNT  
 8.07  
 32.94  
 17.30  
 58.31  
 .60  
 1.81  
 14.70

Billing History

Current Usage	Billing Days	KWH Used	Avg. K Per D.
This Year	31	870	28
Last Year	29	787	27

PBC

10-4  
 5

10-4  
 3

→ ECCR = .00026 Conservation  
 PPEC = .00031 Purchase Power Capacity  
 ECR = .00148 Environmental  
 Energy = .03581 Base Rate  
 \$103.186

CURRENT AMOUNT  
 DELINQUENT AFTER  
 03-22-94

TOTAL AMOUNT  
 THANK YOU  
 7542



(Please Use Ball Point Pen - Press Hard)

# FLORIDA PUBLIC SERVICE COMMISSION DOCUMENT / RECORD REQUEST

TO: Rau Grove  
UTILITY: Gulf Power Co  
FROM: Mike Buckler  
(AUDIT MANAGER)

REQUEST NUMBER: 5

DATE OF REQUEST: 7/12/94  
(AUDITOR PREPARING REQUEST)

AUDIT PURPOSE: (ECR) Environmental Cost Recovery  
REQUEST THE FOLLOWING ITEM(S) BE PROVIDED BY 7/15/94 DATE

REFERENCE RULE 25-22.006, F.A.C., THIS REQUEST IS MADE:  
ITEM DESCRIPTION:  INCIDENT TO AN INQUIRY  
 OUTSIDE OF AN INQUIRY

Please make a list of personnel who can authorize ECR Termination.  
Please provide their signature and written initials.

TO: AUDIT MANAGER \_\_\_\_\_ DATE \_\_\_\_\_

### THE REQUESTED RECORD OR DOCUMENTATION:

- (1)  HAS BEEN PROVIDED TODAY
- (2)  CANNOT BE PROVIDED IN THREE (3) WORK DAYS BUT WILL BE MADE AVAILABLE BY \_\_\_\_\_
- (3)  AND IN MY OPINION THIS MATERIAL IS PROPRIETARY AND CONFIDENTIAL BUSINESS INFORMATION AS DEFINED IN 364.183, 366.093, OR 367.156, F.S. I UNDERSTAND THAT TO OBTAIN TEMPORARY CONFIDENTIAL HANDLING A NOTICE OF INTENT MUST BE FILED WITH THE DIVISION OF RECORDS AND REPORTING. TO MAINTAIN CONTINUED CONFIDENTIAL HANDLING OF THIS MATERIAL THE UTILITY OR OTHER PERSON MUST, WITHIN 21 DAYS AFTER THE COMMISSION STAFF HAS OBTAINED THE MATERIAL (OR IN THE CASE OF MATERIAL OBTAINED DURING THE COURSE OF AN AUDIT, WITHIN 21 DAYS AFTER THE AUDIT EXIT CONFERENCE) FILE A REQUEST FOR CONFIDENTIAL CLASSIFICATION WITH THE DIVISION OF RECORDS AND REPORTING, REFER TO RULE 25-22.006 F.A.C.
- (4)  THE ITEM WILL NOT BE PROVIDED. (SEE ATTACHED MEMORANDUM)

\_\_\_\_\_  
SIGNATURE AND TITLE OF RESPONDENT 10-5

J. A. Babbitt  
J. A. Babbitt

JAB

J. L. Dunning  
J. L. Dunning

JLD

M. L. Gijchrist  
M. L. Gijchrist

MJG

Colen Lee  
Colen Lee

CLL

W. T. Lyford  
W. T. Lyford

WTL

Julie Mathis  
Julie Mathis

JM

Earl B. Parsons, Jr.  
Earl B. Parsons, Jr.

EBP

Charles Tugwell  
Charles Tugwell

CT

J. D. Vick  
J. D. Vick

JDV

H. L. Witt  
H. L. Witt

HLW

Patrick Parker  
Patrick Parker

PP

PBC

10-5  
1.

**PURCHASE REQUISITION**  
**FINAL APPROVAL AUTHORITY AND DOLLAR LIMITS**

<u>*DOLLAR VALUE</u>	<u>APPROVAL REQUIRED</u>
0 - 5000	Supervisor
5000 - 25,000	Superintendent
25,001 - 50,000	Manager/Assistant Plant Manager
50,001 - 100,000	Vice President Direct Report
100,000 - Up	Vice President
Store Items	None - Entry of Requisition in
(Commodity classes 01-19	Purchasing System by Inventory
and item type 4 reorders in	Control/Warehouse Operations
commodity classes 22-27)	
All Professional Services	Vice President

\*NOTE: Does not include contracts for professional services.  
 (See Management Procedure 310-002)

The above approval levels also apply to non-p.o. invoice payments.

**GENERAL WORK ORDER APPROVALS**

<u>Power Generation</u>	
50 - \$49,999	Plant Manager
\$50,000	General Manager of Power Generation
Over \$500,000	Vice President - Power General and Transmission

(See Management Procedure 001-003)

Supervisors may only approve account distributions that they are responsible for. It is responsibility of each supervisor to monitor charges made to their location via Budget Deviation Report.

**ENVIRONMENTAL CONTROLS**

All invoices charged to an environmental location will have a red "Z" marked on the accounts payable facing sheet by accounts payable personnel. Tax and Contract Accounting will receive the documents after microfilming. The documents are sent to T. Tucker and J. Vick of Environmental Affairs where each document is reviewed then returned to Tax and Contract Accounting for filing.

PBC

10-5  
 2

RUN DATE 05/16/94

SUPVLOGS

SUPERVISORS BY LOCATION  
AS OF 05/06/94

LOCATION	JOB TITLE	EMPL NAME
CORPORATE OFFICE	MGR TRANS&SYST CNTRL	HUWELL, MARION W
	MKT SEGMT ADMIN-COMM	SHAW, BRETT A
	MKT SEGMT ADMIN-H/G	MONROE, JOHN P, JR
	MKT SEGMT ADMIN-IND	ERICKSON, DAVID R
	MTRG & ENGR SYS MGR	PARKER, JAMES M
	PERF TEST SPECIALIST	FONTAINE, GEORGE D
	PRES & CHIEF EXEC OF	BOWDEN, TRAVIS J
	PROJECT SERVICES ADM	CARTER, JAMES L
		SAMMONS, GARY M
		DUNN, MICHAEL R
	PROJECT SVCS ADMIN	YADEN, RONNIE E
	RESID/COMM MKTG MGR	TATE, WARREN E, JR
	SEC/TRES & GM INF RE	JENSEN, DONALD J
	SUPV ACCTG SERVICES	PUNYKO, CARLOS A
	SUPV ACCTS PAYABLE	HINDSMAN, DAVID E
	SUPV APPL FIN & ADM	MORING, LEON F
	SUPV APPLIANCE SALES	CHAFFIN, KATHY C
	SUPV BENEFITS	SMITHSON, FRANCIS D
	SUPV CONST ACCTG	LOY, WILLIAM G
	SUPV CORP SERVICES	MAJORS, KATHY A
	SUPV CORPORATE ACCTG	FAESSEL, DENA L
	SUPV CUST ACCTG OPER	LAY, RITA M
	SUPV DATA PROC OPER	THREADGILL, WILLIAM E
	SUPV EMPLOYMENT	VICK, JAMES O
	SUPV ENV AFFAIRS	MALONE, LINDA G
	SUPV EXEC SERVICES	CUSHING, THOMAS F
	SUPV EXT COMMS	RUTLAND, THOMAS W
	SUPV FACIL MAINT	MANNING, JIMMY F
	SUPV FINANCIAL PLAN	CHURCH, WALTER J
	SUPV INFO SYS SUPP	JERNIGAN, DONALD L
	SUPV INT AUDITING	BENZ, BONNIE E
	SUPV INTERNAL COMMS	SCHOFIELD, DONALD R
	SUPV LAND SECTION	DENNIS, ARNOLD G
	SUPV LINE EQ SVC CTR	HUFF, KENNETH L
	SUPV MATLS & COST ACCT	ANTHONY, TIMOTHY S
	SUPV MKTG PROG EVAL	RANNEY, DAVID
	SUPV O&M BODGT CORPERF	RECTOR, DEAN
	SUPV OF COMPENSATION	BAUGHMAN, LORRAINE
	SUPV OF PURCHASING	ERICSON, CHRISTINE
	SUPV P&C SYS SUPPORT	HARRISON, GREGORY D
SUPV PAYROLL	ENGEL, JOSEPH C, JR	
SUPV PLANT ACCTG	KINSLOW, WILLIAM K	
SUPV PROD & QUALITY	RAY, CAROLYN	
SUPV PRG & MAIL SVCS	KELLY, C. J	
SUPV PWR GEN ENG	CRAMMER, SUSAN D	
SUPV RATE SERVICES	MCDANAL, JOHN E	
SUPV RESID SALES	KILCREASE, JAMES C	
SUPV REVENUE ACCTG	GRAYSON, EDWARD E	
SUPV SAFETY & TRNG	SIMS, KENNETH C	
SUPV SUBSTATIONS	ARGUELLES, DAVID W	
SUPV SYST PROTECTION		

(PBC)

10-5  
3

RUN DATE 05/16/94

SUPVLCCS

SUPERVISORS BY LOCATION  
AS OF 05/06/94

LOCATION	JOB TITLE	EMPL NAME
CHIPLEY DISTRICT	MGR NORTHERN DIST SUPV CUSTOMER SVCS SUPV DIST LINE SVC	DOUGHERTY, JOHN F, III COMPTON, SYBIL JENKS, WILEY P
CORPORATE OFFICE	AREA SALES MANAGER ASSISTANT TREASURER BUS PLANNING SUPV BUSINESS DEV MGR CHAIRMAN OF BO & CEO CHIEF ECONOMIST CHIEF OF PARTY CLAIMS ADMINISTRATOR COMMUNITY DEV MGR CONTRACT ADM CONTROLLER CUST OPERATIONS VP CUST SVCS GEN MGR DIST'B LINECONS SUPT DISTRIB ENGR SUPV ENVIRON AUDIT ADMIN EX SEC ADM ASST PRES FLEET REBLD CTR SUPV FLEET SUPPORT SUPV GEN MGR EMP RELS GM POWER DELIVERY GM POWER GENERATION GOV AFFAIRS ADM LINE CLEARING SUPV MARKETING GEN MGR MARKETING SVCS MGR MGR COMP & BENEFITS MGR CORP PLANNING MGR CORPORATE COMMS MGR CUSTOMER ACCTG MGR DISTRIBUTION MGR FEDERAL LEG AFF MGR FUEL&ENV AFFAIRS MGR GENERAL ACCTG MGR GOVERNMENTAL AFF MGR HUMAN RESOURCES MGR INFORMATION SVCS MGR INT AUD&SECURITY MGR LABREL SAF&CLAIM MGR MATL & TRANSP MGR PLT & MATL ACCTG MGR PWR GEN ENGCONST MGR RATES & ASST SEC MGR REGULATORY AFF MGR SALES MGR SUPPORT SERVICES	FARRINGTON, DAVID E FOWLER, RICHARD E MATHIS, JULIE D DAVIS, CHARLES B MCCRARY, DOUGLAS L BUSHART, ROBERT D HARRIS, BRUCE A FOX, JOHN C BRANNING, BOBBY J DALEY, PATRICK T LABRATO, RONNIE R HODGES, JOHN E, JR MALLINI, GROVER A, JR MILLER, JERALD L MCDANIEL, ALAN G OAKS, MICHAEL F MINK, DORIS B KICHLER, JOHN M NICHOLS, R V, JR JACKSON, ROBERT H JORDAN, CHARLES E LEE, COLEN R ANDERSON, DONALD W BURNS, STEPHEN D KILGORE, J T, JR NEYMAN, MARGARET D CULLY, FREDERICK R GILBERT, DONALD P HUTCHINSON, JOHN L BYRD, WILLIAM E ROUILLIER, LOUIS J CZEPLUCH, RALF WK GILCHRIST, MALCOLM L MCMILLAN, RICHARD J HENDERSON, CLAYTON E BUCKELEW, ROBERT E BLACKWELL, CHARLES T ELDER, DAVID O, JR REEVES, ANTHONY C MCDONALD, JERRY M PUGH, WILLIAM A WITT, HERMAN L HASKINS, JACK L LIVINGSTON, ROBERT G YOUNG, JARL T DUNNING, JAMES L

PBC

10-5  
4



RPT DATE 05/16/94

SUPV LISTS

SUPERVISORS BY LOCATION  
AS OF 05/06/94

LOCATION	JOB TITLE	EMPL NAME	
CORPORATE OFFICE	SUPV SYSTEM CONTROL	BUSH, BILLY D	
	SUPV TAX CONTR ACCTG	HILLS, WILLIAM B	
	SUPV TRANSMISSION	MALLOY, LORANZA D	
	SUPV WAREHOUSE OPERS	CAZENAVETTE, PAUL J	
	TECHNICAL SVCS ADM	BARFIELD, ALBERT R	
	TELECOMMUNICAT'N MGR	BARHAM, ROBERT L	
	VICE PRES-FINANCE	SCARBROUGH, ARLAN E	
	VP & CORP COUNSEL	HOLLAND, G. E, JR.	
	VP EMPL & EXTNL RELS	FISHER, FRANCIS M, JR	
	VP PWR GEN & TRANS	PARSONS, EARL B, JR	
	WAREHOUSE SUPV	WELSH, ROBERT P, JR	
	CRESTVIEW DISTRICT	AREA ENGR&CONST SUPV	ANDERSON, WILLARD G
		LOCAL MGR(DEFUNIAK)	DOBSON, ROBERT P
LOCAL MGR(NICEVILLE)		BROWN, JAMES R	
MGR NORTHERN DIST		SCARBROUGH, JOHN T, JR	
SUPV CUSTOMER SVCS		ROBINSON, LINDA	
CRIST ELEC GEN PLANT	ASST PLANT MANAGER	TUGWELL, CHARLES A	
	GEN PLT SAFTRNG SUPV	BROOKS, KENNETH L	
	MGR PLANT CRIST	LYFORD, WILLIAM T, III	
	SUPT ENGR & ADM	HANSFORD, DAVID W	
	SUPT MAINTENANCE	SHEROUSE, JIMMY L	
	SUPV CONTROL CENTER	ANTONE, RONALD E	
		BRYANT, DONALD R	
		KEITH, LARRY	
		SABATA, WILLIAM J, JR	
		STEWART, RALPH W	
		TAYLOR, MICHEAL W	
		TURNER, FRANK E	
		WALSH, JOSEPH J, JR	
SUPV LABORATORY		WATKINS, BOBBY S	
		YATES, RONALD L	
SUPV MAINTENANCE		COWAN, DENNIS H, JR	
		PATTERSON, JOSEPH R	
SUPV OPERATIONS		SNUGGS, MICHAEL R	
		DOUGLAS, WILLARD A	
		JARA, RICHARD J	
		LINDSAY, ARNOLD F	
		MACK, BERNIE S	
		SPENCE, JOHN W	
		BARRINGTON, JOHN W, JR	
		CAINE, WILLARD W, JR	
		LALAS, JOEL T	
		MORRIS, ROBERT E, JR	
SUPV PLANT STORES		MYERS, CURTIS D	
		RILES, JOHN L	
		SWINDELL, LARRY G	
	WHITE, CHARLES J, JR		
	GARRETT, PATRICIA		

PBC

10-5  
5

RUN DATE 05/16/94

SUPVLOCS

SUPERVISORS BY LOCATION  
AS OF 05/16/94

LOCATION	JOB TITLE	EMPL NAME
FWB DISTRICT	APEA ENGR&CONST SUPV	ADAMS, RONNIE H GUERNSEY, BRUCE W WILLIAMS, RUSSELL D WILSON, CALVIN W, II TAYLOR, EDWARD L BATTAGLIA, EDWARD J BLACKMON, BILLIE O GRISSOM, RONALD F JOHNSON, BERNARD H, JR
	DISTRICT MGR (FWB)	
	DISTRICT MKTG MGR-FW	
	POWER DELIVERY MGR	
	SUBSTATION SUPV	
	SUPV CUST INFO & C/D	
	SUPV FIELD ACCTG	
MILTON DISTRICT	AREA ENGR&CONST SUPV	ROGERS, WALTER A SALTER, WILLIAM D SHIRLEY, MELINDA D
	MGR MILTON DISTRICT	
	SUPV DIST COMMER OFF	
PANAMA CITY DISTRICT	APEA ENGR&CONST SUPV	DAVIS, SIMON J MCQUAGGE, JONATHAN A WHITE, GENE R JONES, VIC L SWILLEY, LLOYD K BRYANT, CHARLES C WEINTRITT, WILLIAM C GRAHAM, ALAN W MCKINNEY, JERRY O VENKLER, MONICA BARRON, CARLTON K CLARK, JANICE B CRUTCHFIELD, GLENN D
	DISTRICT MGR (PC)	
	DISTRICT MKTG MGR-PC	
	MGR DIV MKTLD MGMT SEC	
	POWER DELIVERY MGR	
	RESID ENERGY SUPV	
	SUBSTATION SUPV	
	SUPV CUSTOMER INFO	
	SUPV DIV SAF & TRNG	
	SUPV FIELD ACCTG	
	SUPV-CUST SERVICES	
PENSACOLA DISTRICT	AREA ENGR&CONST SUPV	BLOCKER, WILLIAM W JOHNSON, ELBERT E TOWNSEND, LARRY B TRUMP, KENNETH M MCLEAN, LORENE M SAXON, ROBERT M OSWALD, WILLIAM E PHILPOT, JAMES S GIBBONS, MICHAEL J ROBINSON, ERNEST MULLINS, WALTER D, JR CORDES, BOBBY B, JR KING, ROBERT A JERNIGAN, KENNETH A HYDE, CHARLOTTE M MCGONAGIL, JAMES C SMITH, SANDRA W BRADLEY, SHARON P ADAMS, RICHARD F
	CONTROL ROOM SUPV	
	DISTRICT MGR (PNS)	
	DISTRICT MKTG MGR	
	ENGR & CONSTR SUPT	
	FLEET MAINT SUPV	
	GEN METER SHOP SUPV	
	POWER DELIVERY MGR	
	RESID ENERGY SUPV	
POWER GEN - CONST	MGR PWR GEN CONST	WARD, ROY G

PBC

10-5  
6

RUN DATE 05/16/94

SUPVLOCS

SUPERVISORS BY LOCATION  
AS OF 05/06/94

LOCATION	JOB TITLE	EMPL NAME
SCHOLZ ELEC GEN PLT	MGR PLANT SCHLZ	PARKER, PATRICK
	SUPT MAINT (SCH)	RAMSEY, LEON E
	SUPV LABORATORY	WALDEN, RAYMOND C
	SUPV MAINTENANCE	TUCKER, ROGER G
	SUPV OPERATIONS	BASFORD, ROBERT F
SMITH ELEC GEN PLANT	SUPV PLT STORES(SCH)	GOODWIN, COLON D
		HUDSON, CHARLES H
		MILLER, JOHNNY M
		VILLARREAL, LESLIE N
		NESMITH, SUZANNE M
	MGR PLANT SMITH	BABBITT, JAMES A
		CROOMS, SHELLEY R
		MCDONALD, JAMES D
		ADKISON, CLYDE R
	SUPT MAINTENANCE	BROCK, BOBBY J
HEAD, MYRL D, JR		
SUPT OPERATIONS	RAMSEY, RONALD E	
	RONK, WILLIAM E	
SUPV LABORATORY	WILLIAMS, BOBBY K	
	SIMMONS, JAMES F	
SUPV MAINTENANCE	GRAY, ROBERT L	
	RAKESTRAW, WYLIE N	
SUPV OPERATIONS	TURK, THOMAS G	
	HALL, WILLIAM T, III	
	JOHNSON, GEORGE M	
	KEELS, HAROLD B	
	KILLINGSWORTH, WILLIE J	
SUPV PLANT STORES	MCBRIDE, WOODROW W, JR	
	RILEY, THOMAS E	

TOTAL IS

221

PBC

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## Management Procedure

SUBJECT  WORK ORDER APPROVALS	Number 001-003	
	Original Issue Date 08-29-79	Revision Date 12-28-93
	Page 3 of 7	

## EXHIBIT A

OVERHEAD DISTRIBUTION SYSTEM ORDER AND  
UNDERGROUND DISTRIBUTION SYSTEM ORDER APPROVALS

<u>Dollar Range</u>	<u>Required Approval</u>
\$ 0 - \$ 49,999	Manager of Division Operations to delegate job approval level based on employee's field experience
\$ 50,000 - \$124,999	General Manager - Division
\$125,000 - \$249,999	General Manager - Division General Manager - Power Delivery
Over \$250,000	General Manager - Division General Manager - Power Delivery Vice President - Customer Service and Division Operations

## Notes:

- (1) Work orders requiring Contributions in Aid of Construction (CIAC) shall be approved per Management Procedure 710-022.
- (2) All non-budgeted expenditures which exceed exception limits set by the Budget Committee are to be approved by Division and Power Delivery General Managers and submitted to the Budget Committee.

Since the required approvals listed above are the only signatures required on the form, it is understood that the order should be routed by all positions listed above for lesser dollar ranges. During periods of absence of personnel authorized above, their designated alternate should approve.

PBC

- 10-5  
10

## Management Procedure

Gulf Power 

SUBJECT  PURCHASE REQUISITION APPROVALS	Number 310-002	
	Original Issue Date 04-29-80	Revision Date 12-28-93
	Page 2 of 2	

## EXHIBIT A

PURCHASE REQUISITION  
FINAL APPROVAL AUTHORITY AND DOLLAR LIMITS

\* DOLLAR VALUEAPPROVAL REQUIRED

0 - 5,000	Supervisor
5,001 - 25,000	Superintendent
25,001 - 50,000	Manager/Assistant Plant Manager
50,001 - 100,000	Vice President Direct Reports
100,000 - Up	Vice President
Stores Items (Commodity classes 01-19 and item type 4 reorders in commodity classes 22-27)	None - Entry of Requisition in Purchasing System by Inventory Control/Warehouse Operations
All Professional Services	Vice President

\*NOTE: Does not include contracts for professional services.

PBC

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11

## GULF POWER COMPANY - ACCOUNTS PAYABLE APPROVAL GUIDELINES AND PAYMENT MECHANISMS

### 1. GENERAL APPROVAL LEVELS (MANAGEMENT PROCEDURE NOS. 100-006 AND 310-002)

0	-	5,000	Supervisor
5,001	-	25,000	Superintendent
25,001	-	50,000	Manager/Asst. Plant Manager
50,001	-	100,000	V.P. Direct Report
100,001	-	Up	V.P.
Professional Service	-		V.P. (Requisition)

### 2. PAYMENT MECHANISMS - PURCHASING REGULATED (MANAGEMENT PROCEDURE NO. 310-001)

#### A. Fixed Purchase Order

1. Approvals on requisition for fixed dollar amount and quantity.
2. Receiving done within purchasing system unless lot unit of issue.
3. If invoice matches P.O. payment generated by system.

#### B. Miscellaneous Blanket Order

1. B.O. dollar amount and approval guidelines approved on requisition.
2. Receiving signature, account distribution, and approval must be present for payment.
3. \$ up to \$100 - Receiving signature from employee at that location is approval.
4. Receiving done within purchasing system if a blanket release.

#### C. LPOs/LPRs

1. Non-recurring purchases of up to \$2,000.
2. Approvals - Supervisor with a separate employee signing for receipt.

### 3. PAYMENT MECHANISMS - OTHER

#### A. Voucher Requests and Pay on Approval (Management Procedure No. 100-006)

1. Document used to make 19 different type payments, such as bond interest, Board of Director's fees, payroll deposits, non-PO inter-company, etc. Approvals set per item.
2. Utility Bills - General approval levels, or set-up to pay direct.

#### B. Special Authorizations (Management Procedure No. 100-009)

When requesting payments for:

1. Cash Advances: Approval - Manager.
2. Club and association fees: Approval - Vice President Direct Report
3. Contributions or donations: Approval - (See Management Procedure No. 001-009).
4. Expenditure not otherwise provided for:
  - (a) \$5,000 or less - Vice President Direct Report
  - (b) More than \$5,000 - Vice President
5. Registration Fees for Training Classes, Conferences, Meetings: Vice President Direct Report

#### C. Personal Expense Accounts (Management Procedure Nos. 100-005, 100-007, 310-007)

Reimbursement of approved business expenses.

Approvals:	(1) Non-supervisory - Manager
	(2) Supervisor - Manager
	(3) Managers - Direct Report to Vice President
	(4) Direct Reports - Vice President
	(5) Vice Presidents - President
	(6) President - Vice President

(PBC)

Employees reimbursed for a business meal incurred with their immediate supervisor must also have that supervisor's immediate senior's approval.

#### D. Agency Accounts (Management Procedure No. 051-008)

Facing Sheet Approvals:	(1) Corporate Office and Divisions - Supervisor, Manager
	(2) Plants - Assistant Plant Manager or Plant Manager

10-5  
12

(Please Use Ball Point Pen - Press Hard)

FLORIDA PUBLIC SERVICE COMMISSION  
DOCUMENT / RECORD REQUEST

TO: Ray Grove  
UTILITY: Gulf Power Co.  
FROM: Mike Buckley  
(AUDIT MANAGER)

(AUDITOR PREPARING REQUEST)

REQUEST NUMBER: 6 DATE OF REQUEST: 7/20/94  
AUDIT PURPOSE: (ECR) Environmental Cost Recovery  
REQUEST THE FOLLOWING ITEM(S) BE PROVIDED BY 8/17/94 (DATE)

REFERENCE RULE 25-22.006, F.A.C., THIS REQUEST IS MADE:

- INCIDENT TO AN INQUIRY
- OUTSIDE OF AN INQUIRY

ITEM DESCRIPTION:

Please Provide Detailed Backup (Invoices, Worker for labor, etc.) for all work orders being charged to the Gulf Environmental Cost Recovery. Tie total dollars monthly for each work order July 1993 through March 1994. If allocated from a pool provide detail of pool & how it was allocated to Gulf.

Refer to Request # 1 7/12/94

TO: AUDIT MANAGER \_\_\_\_\_ DATE \_\_\_\_\_

THE REQUESTED RECORD OR DOCUMENTATION:

- (1)  HAS BEEN PROVIDED TODAY
- (2)  CANNOT BE PROVIDED IN THREE (3) WORK DAYS BUT WILL BE MADE AVAILABLE BY \_\_\_\_\_
- (3)  AND IN MY OPINION THIS MATERIAL IS PROPRIETARY AND CONFIDENTIAL BUSINESS INFORMATION AS DEFINED IN 364.183, 366.093, OR 367.156, F.S. I UNDERSTAND THAT TO OBTAIN TEMPORARY CONFIDENTIAL HANDLING A NOTICE OF INTENT MUST BE FILED WITH THE DIVISION OF RECORDS AND REPORTING. TO MAINTAIN CONTINUED CONFIDENTIAL HANDLING OF THIS MATERIAL THE UTILITY OR OTHER PERSON MUST, WITHIN 21 DAYS AFTER THE COMMISSION STAFF HAS OBTAINED THE MATERIAL (OR IN THE CASE OF MATERIAL OBTAINED DURING THE COURSE OF AN AUDIT, WITHIN 21 DAYS AFTER THE AUDIT EXIT CONFERENCE) FILE A REQUEST FOR CONFIDENTIAL CLASSIFICATION WITH THE DIVISION OF RECORDS AND REPORTING, REFER TO RULE 25-22.006 F.A.C.
- (4)  THE ITEM WILL NOT BE PROVIDED. (SEE ATTACHED MEMORANDUM)

Janis L. [Signature] 10-6  
8-15-94  
SIGNATURE AND TITLE OF RESPONDENT

(Please Use Ball Point Pen - Press Hard)

FLORIDA PUBLIC SERVICE COMMISSION  
DOCUMENT / RECORD REQUEST

TO: Al Raket

UTILITY: SCS

FROM: Mike Buckley (AUDIT MANAGER) (Gar Ext 6018)

(AUDITOR PREPARING REQUEST)

REQUEST NUMBER: 7

DATE OF REQUEST: 8/24/94

AUDIT PURPOSE: ENVIRONMENTAL Cost Recovery

REQUEST THE FOLLOWING ITEM(S) BE PROVIDED BY 8/29/94 (DATE)

REFERENCE RULE 25-22.006, F.A.C., THIS REQUEST IS MADE:  INCIDENT TO AN INQUIRY

ITEM DESCRIPTION:  OUTSIDE OF AN INQUIRY  
RPT: I 01 WO's 4309-01, 4314-01, 4320-01, 4347-01,  
4376-CR, 4376-SH, 4376-SM, 4377-01, 4522-01, 4337-01, 4377-CT,  
4377-LD, And Env. WO's to Plant Daniel.

Provide Detail of charges for Sal & Wages (Person, Amount, HAS, Job);  
Exp of OFFERS & Empl (All Invoices); MAINT Structures & Equip; MIS EXP-  
Other (All Invoices); Other Office Supplies & EXPS; Rents;  
Automotive Resource Pool; Geotechnical Field Services; Reprographics;  
TECHNICAL Illustration Resource And Any other charges.

We Assume Administrative & General Expenses ARE SCS overheads

Fringe Benefits & Payroll Taxes - how is this computed?

TO: AUDIT MANAGER \_\_\_\_\_ DATE \_\_\_\_\_

THE REQUESTED RECORD OR DOCUMENTATION:

- (1)  HAS BEEN PROVIDED TODAY
- (2)  CANNOT BE PROVIDED IN THREE (3) WORK DAYS BUT WILL BE MADE AVAILABLE BY \_\_\_\_\_
- (3)  AND IN MY OPINION THIS MATERIAL IS PROPRIETARY AND CONFIDENTIAL BUSINESS INFORMATION AS DEFINED IN 364.183, 366.093, OR 367.156, F.S. I UNDERSTAND THAT TO OBTAIN TEMPORARY CONFIDENTIAL HANDLING A NOTICE OF INTENT MUST BE FILED WITH THE DIVISION OF RECORDS AND REPORTING. TO MAINTAIN CONTINUED CONFIDENTIAL HANDLING OF THIS MATERIAL THE UTILITY OR OTHER PERSON MUST, WITHIN 21 DAYS AFTER THE COMMISSION STAFF HAS OBTAINED THE MATERIAL (OR IN THE CASE OF MATERIAL OBTAINED DURING THE COURSE OF AN AUDIT, WITHIN 21 DAYS AFTER THE AUDIT EXIT CONFERENCE) FILE A REQUEST FOR CONFIDENTIAL CLASSIFICATION WITH THE DIVISION OF RECORDS AND REPORTING. REFER TO RULE 25-22.006 F.A.C.
- (4)  THE ITEM WILL NOT BE PROVIDED. (SEE ATTACHED MEMORANDUM)

10-7

SIGNATURE AND TITLE OF RESPONDENT



(Please Use Ball Point Pen - Press Hard)

FLORIDA PUBLIC SERVICE COMMISSION  
DOCUMENT / RECORD REQUEST

TO: Ray Grove  
UTILITY: Gulf Power Co.  
FROM: Mike Buckley  
(AUDIT MANAGER)

(AUDITOR PREPARING REQUEST)

REQUEST NUMBER: 8  
DATE OF REQUEST: 9/9/94  
AUDIT PURPOSE: Environmental Cost Recovery  
REQUEST THE FOLLOWING ITEM(S) BE PROVIDED BY 9/12/94 (DATE)

REFERENCE RULE 25-22.006, F.A.C., THIS REQUEST IS MADE:

- INCIDENT TO AN INQUIRY  
 OUTSIDE OF AN INQUIRY

ITEM DESCRIPTION:

Please provide copies of All Environmental Audit Reports. See WP 9

TO: AUDIT MANAGER [Signature] DATE 9/9/94  
(see attached memo)  
THE REQUESTED RECORD OR DOCUMENTATION:

- (1)  HAS BEEN PROVIDED TODAY
- (2)  CANNOT BE PROVIDED IN THREE (3) WORK DAYS BUT WILL BE MADE AVAILABLE BY \_\_\_\_\_
- (3)  AND IN MY OPINION THIS MATERIAL IS PROPRIETARY AND CONFIDENTIAL BUSINESS INFORMATION AS DEFINED IN 364.183, 366.093, OR 367.156, F.S. I UNDERSTAND THAT TO OBTAIN TEMPORARY CONFIDENTIAL HANDLING A NOTICE OF INTENT MUST BE FILED WITH THE DIVISION OF RECORDS AND REPORTING. TO MAINTAIN CONTINUED CONFIDENTIAL HANDLING OF THIS MATERIAL THE UTILITY OR OTHER PERSON MUST, WITHIN 21 DAYS AFTER THE COMMISSION STAFF HAS OBTAINED THE MATERIAL (OR IN THE CASE OF MATERIAL OBTAINED DURING THE COURSE OF AN AUDIT, WITHIN 21 DAYS AFTER THE AUDIT EXIT CONFERENCE) FILE A REQUEST FOR CONFIDENTIAL CLASSIFICATION WITH THE DIVISION OF RECORDS AND REPORTING. REFER TO RULE 25-22.006 F.A.C.
- (4)  THE ITEM WILL NOT BE PROVIDED. (SEE ATTACHED MEMORANDUM)

[Signature] ENVIRONMENTAL AUDIT ADMINISTRATOR  
SIGNATURE AND TITLE OF RESPONDENT

10-8

GULF POWER COMPANY

INTERNAL AUDITING

DEPARTMENTAL PROCEDURES NO. 701-760

PAGE:  
1 of 1DATE REVISED:  
NewDATE EFFECTIVE:  
May 14, 1993

SUBJECT: ORGANIZATION

Environmental Audit Administrator (B) - The Environmental Audit Administrator, within the Internal Auditing and Security department, is primarily responsible for directing the development and administration of a Company-wide Environmental Auditing Program and management of the resources dedicated to the Environmental Audit Section. The Administrator will accomplish the Program through the formation and supervision of audit teams consisting of a matrix organization.

Audit Team / Matrix Organization - Audit teams will be formed for each environmental audit consisting of (1) a Lead Auditor from Internal Auditing to provide objectivity and expertise in internal controls and auditing methodology, (2) one or more Environmental Affairs representatives to provide technical environmental and regulatory expertise, (3) at least one Environmental Representative from a facility not being audited to provide operations expertise, and (4) any External Consultants or subject matter experts as may be deemed necessary for a particular audit. As a practical matter, each team will normally be limited to three or four members. The Environmental Audit Administrator will be an ex officio member of the team providing supervision, guidance, and support as necessary.

(A) Jack Hathaway  
(B) Mike DAKS

#9

43-1

Question: Why is Nov 93 CAR USE Dollars (\$1,723.79) High?

	#1076	#1144	#2125	#3035
JULY 93				1654 329-500-100
AUG. 93				2638 329-500-100
SEPT. 93				3393 329-500-100
OCT. 93				2368 329-514-180
NOV. 93	1644 329-514-180	1904 329-514-180	1784 329-514-180	3252 329-514-180
DEC. 93	96 329-514-180	758 329-514-180	2726 329-514-180	1449 329-514-180
TAN. 94	533 329-500-100	249 329-500-100	972 329-500-100	1699 330-514-180

PBC

#3035 329-500-100 July 93 - Oct. 93 ⇒ 10,053 miles

All Cars - 3035 329-514-180 Nov. 93 - Dec. 93 ⇒ 8,412 miles

1641 miles

#3035 VAN used to pull Audit  
 Trailer Total VAN charged to 500 was converted  
 to 514 in Nov. 93.

(Please Use Ball Point Pen - Press Hard)

1

FLORIDA PUBLIC SERVICE COMMISSION  
DOCUMENT / RECORD REQUEST

TO: Ray Grove  
UTILITY: Gulf Power Company  
FROM: Mike Buckley  
(AUDIT MANAGER)

(AUDITOR PREPARING REQUEST)

REQUEST NUMBER: 10  
AUDIT PURPOSE: Environmental Audit

DATE OF REQUEST: 8/30/94

REQUEST THE FOLLOWING ITEM(S) BE PROVIDED BY 9/2/94 (DATE)

REFERENCE RULE 25-22.006, F.A.C., THIS REQUEST IS MADE:

- INCIDENT TO AN INQUIRY  
 OUTSIDE OF AN INQUIRY

ITEM DESCRIPTION:

- ① What Are Gulf's rules And Guidelines on TRAVEL? Provide A Copy.
- ② Ref: 93203149 Detail what the meeting was for, who was there, how does it apply to ECRC, which ECRC item, Function, objective / work product of Meeting.
- ③ Ref: 93203149 FCG Solid Waste Function, objective, work products of the sub-committee, is it necessary for ECRC? which one?
- ④ Ref: 93200090 How much was M.L. Gilchrist out of town meals only?
- ⑤ How long has Gulf sub-scribed to Reg Files? Ref 93203145 who & which offices & departments use the services provided. Is it a necessary activity to comply with one of the approved ECRC items? if so which one?

TO: AUDIT MANAGER \_\_\_\_\_

DATE \_\_\_\_\_

THE REQUESTED RECORD OR DOCUMENTATION:

- (1)  HAS BEEN PROVIDED TODAY 9/8/94
- (2)  CANNOT BE PROVIDED IN THREE (3) WORK DAYS BUT WILL BE MADE AVAILABLE BY \_\_\_\_\_
- (3)  AND IN MY OPINION THIS MATERIAL IS PROPRIETARY AND CONFIDENTIAL BUSINESS INFORMATION AS DEFINED IN 364.183, 366.093, OR 367.156, F.S. I UNDERSTAND THAT TO OBTAIN TEMPORARY CONFIDENTIAL HANDLING A NOTICE OF INTENT MUST BE FILED WITH THE DIVISION OF RECORDS AND REPORTING. TO MAINTAIN CONTINUED CONFIDENTIAL HANDLING OF THIS MATERIAL THE UTILITY OR OTHER PERSON MUST, WITHIN 21 DAYS AFTER THE COMMISSION STAFF HAS OBTAINED THE MATERIAL (OR IN THE CASE OF MATERIAL OBTAINED DURING THE COURSE OF AN AUDIT, WITHIN 21 DAYS AFTER THE AUDIT EXIT CONFERENCE) FILE A REQUEST FOR CONFIDENTIAL CLASSIFICATION WITH THE DIVISION OF RECORDS AND REPORTING, REFER TO RULE 25-22.006 F.A.C.
- (4)  THE ITEM WILL NOT BE PROVIDED. (SEE ATTACHED MEMORANDUM)

[Signature] 10-10  
SIGNATURE AND TITLE OF RESPONDENT  
Technical Audits Specialist



⑥ 45/31  
Ref:

93208062

What position does Mark Eubanks hold at GULF?  
Who was in attendance? Function/objectives/what are the work products of the meeting? Is it a necessary activity to comply with one of the approved ECRC items, if so which one?  
How much was the out-of-town meals vs in town for John M. McPherson? (in town is not allowable)  
How much was the out-of-town lodging vs in town for John M. McPherson? (in town is not allowable)  
Is it a necessary activity to comply with one of the approved ECRC items, if so which one?

⑦

45/49 Ref 93202026

Function/objectives/what are the work products of the EEI Conference? Is

continued  
on 3



Ref: 93202026

it a necessary activity to comply with one of the approved ECRC items, if so which one?

Get a copy of agenda. *None provided*

Explain differences between conference dates listed on 45/61 and those listed here.

Explain out-of-town expense at Ft. Walton Beach? Get itemized! Explain sales slip on 45/50.

Gratuity is not an environmental compliance expense!

How much was the out-of-town meals for M.F.Oaks pursuant to EEI

How much was the out-of-town meals for M.F.Oaks pursuant to FCG meeting?

How much was the out-of-town meals for Kristie Drury pursuant to FCG meeting?

Justify all out-of-town meals and lodging - who holds what position at Gulf?

Function/objectives/what are the work products of the meeting? Is it a necessary activity to comply with one of the approved ECRC items, if so which one?

45/50 Why Are Audit team meals ON M.F. OAKS Statement?

45/51 Gratuity is not an environmental compliance expense!

45/52 Gratuity is not an environmental compliance expense!

Who is GEH? What position with GULF? Why Are his meals ON M.F. OAKS Expense?

How much was the out-of-town meals for "self" (M.F.Oaks)?

WHAT DOES DINNER IN GRAND LAKE HAVE TO DO WITH CONFERENCE?

45/53 What are the room service charges? If for meals then check for double counting.

45/54 What does the Laramie trip have to do with the EEI conference in Denver? Side trips and their costs are not an environmental compliance expense!

4 /55  
Ⓐ If extra night(s)/Day(s) required due to side trip, then all expenses are not reasonable.

45/57 Why was a car required? Wasn't the EEI Conference held at/adjacent to the airport? What about taxis?

45/58 If the car rental was needed but Laramie trip wasn't, then all costs for Laramie trip should be adjusted out.

Ⓐ Stayover Weekend Nights to obtain Lower Airfare AND reduce total costs to Gulf Power. Conference was over.

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- (8) 45/63 Ref: 93194111  
 What position at GULF does Dennis J. Echols hold? When was that position created and first filled?  
 If created during or prior to 1990, not be appropriate for ECRC.  
 This does not appear to be environmental related.
- ? (9) 45/66, 68, 69 Ref: 93193023  
 Meals charges at Kettle restaurant not appropriate for ECRC.
- (10) 45/71, 72 Ref: 93194169  
 How long has Gulf subscribed? This appears to be a renewal.  
 Who and which offices and departments use the services provided? Is it a necessary activity to comply with one of the approved ECRC items, if so which one?
- (11) 45/73, 74, 75 Ref: 93207184  
 Food services have nothing to do with achieving environmental compliance.
- (12) 45/77 Ref: 93195267  
 Why are internal Auditing Pens charged to
- (13) 45/1 Ref: 93217010  
 Environmental?  
 Explain meeting. Agenda?  
 Function/objectives/what are the work products of the meeting? Is it a necessary activity to comply with one of the approved ECRC items, if so which one?
- (14) 45-1/83 Ref: 93221246  
 Where are this things now? If anywhere else or used for any other purpose than the envr. audit trailer - disallow.
- (15) 45-1/93 Ref: 93230143  
 Pager appears to be for Delivery Dept.! Explain?  
 How is it a necessary item to comply with one of the approved ECRC items, if so which one?
- (16) 45-1/104, 111 Ref: 93231052 + 93239353  
 I got lost in the numbers - they don't appear to track. Explain.  
 Some maybe should be capitalized. \$23,886.75 for Disposal? Explain.
- (17) 45-1/144, 145 Ref: 93217008  
 Explain meetings. Agenda?  
 Gratuity is not an environmental compliance expense!  
 Function/objectives/what are the work products of the meetings? Is it a necessary activity to comply with one of the approved ECRC items, if so which one?  
 Why are some costs paid by Southern Company? These should be excluded anyway.  
 To be Reversed

- (18) 45-1/147 Ref: 93 217008  
Explain all charges, which are covered by Southern and which are not!
- (19) 45-1/149, 150, 151, 153, ... Ref: 93221153; 93221154  
Food services have nothing to do with achieving environmental compliance.  
89.02; 2440
- (20) 45-1/157 Ref: 93 209182  
Explain why SoCo paid lodging?  
Explain meetings. Agenda?  
Gratuity is not an environmental compliance expense!  
Function/objectives/what are the work products of the meetings? Is it a necessary activity to comply with one of the approved ECRC items, if so which one?
- (21) 45-1/161 Ref: 93214183  
Do other offices and/or other GULF employees uses this subscription product?  
Is it a necessary cost to comply with one of the approved ECRC items, if so which one?
- (22) 45-1/163, 164, 167, ... Ref: 93221009

Charges at Kettle restaurant not appropriate for ECRC.

- (23) 45-1/170, 171 Ref: 93225367  
What does a wallet have to do with compliance with one of the approved ECRC items, if so which one?
- (24) 45-1/183-187 Ref: 93231051  
Explain this project. Is it R&D?  
Is it a necessary cost to comply with one of the approved ECRC items, if so which one?
- (25) 45-2/1 Ref: 93253009; Ref 93243104. Ref 93251048  
117 Explain all charges to ECRC! Ref: 93272002, Ref: 93243105  
122 For each charge listed: Ref: 93251047  
125 Is it a necessary cost to comply with one of the approved ECRC items?  
If so, which one and in what way?  
130 Meals for others NOT covered.  
132 Meal cost 32.60 per person.

(26) ~~45-2~~ Ref: 9326009 Explain All charges to ECRC. Is it necessary  
92+97 To comply with one of the approved ECRC items? If so which one  
\$408.70 And in what way?

(27) ~~45-2~~ Ref: 93264012 Was he a member in previous years?  
ap

(28) ~~45-2~~ Ref: 93252168 \$43,139.11 should this be capitalized?  
103

(29) ~~45-2~~ Ref 93277248 Is this a necessary cost to comply with one of the Approved  
143 ECRC items? If so which one and in what way.  
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- (30) 45-3 Ref 932880ps Is this a necessary cost to comply with one of the approved ECRC items? If so, which one and in what way.  
Did any employees attend FAT Environmental Workshop before June 17, 93?
- (31) 45-36 Ref 93279087 How does Student of the Business apply to ECRC? \$95.10 + \$42.66
- (32) 45-378 Ref 93289113 Are the necessary costs to comply with one of the approved ECRC items. If so, how?
- (33) 45-3742 Ref: 93298053 ~~Is it~~ why is 100% of these charged to ECRC?
- (34) 45-3/44 Ref 93298135 Monthly payment for Rogers why is this charged to ECRC?
- (35) 45-2/56 Ref 93295075 Cellular Phone what & what for it how does this apply to ECRC?
- (36) 45-3/17 Ref: 93285125 Is this a necessary cost to comply with one of the approved ECRC items? If so, which one and in what way.
- (37) 45-3/12 Ref 93301036 What is BNA/VCCA Compliance Manual. How does it comply with ECRC?
- Aug 93
- (38) 45-4 Ref: 93313156 \$702.10 Is this a necessary cost to comply with one of the approved ECRC items? If so, how?
- (39) 45-4/15 Ref: 93321304 Snacks for meeting are not part of ECRC.  
122.20
- (40) 45-4/19 Ref 93312121 \$44.68 Why is this charged to ECRC?  
\* (44.81) \$172.371 charged to Co. CAR use.
- (41) 45-4/24 Ref 93307005 Is this a necessary cost to comply with one of the approved ECRC items?
- (42) 45-4/16 Ref 93320019 Is this a necessary cost to comply with one of the approved ECRC items?
- (43) 45-4/7 Ref 93321174 same as above.
- (44) 45-4/85 Ref: 93323373 Grainger what is a FOOTE Floor scale for?
- Dec 92
- (45) 45-5/47 Ref: 93342019 Where is credit of \$9000 that Michael Oaks paid?
- (46) 45-5/52 Ref: 93347205 Food Not covered by ECRC \$2996
- (47) 45-5/57 Ref: 93340106 What does Student of the Business have to do with ECRC? \$227.55
- 45-5/7 Ref 93350222 ~~what is the cost of FAT for?~~
- (48) 45-5/78 Ref: 93354124 Local Meeting should not include Food.  
\$1.67
- (49) 45-5/80 Ref 93355003 This is a Renewal should not be charged to ECRC. \$441.70



7

- 50 45-5/83 Ref: 93355017 Student of the Business Course is Not covered by ECRC. \$152.50
- 51 45-5/89 Ref: 93336048 What are cellular phones for? \$3.77
- 52 45-5/110 Ref: 93349139 ✓ ✓ ✓ \$109.88
- 53 45-5/124 Ref: 93351237 What ECRC program is the CD Rom for and why? \$883.50
- 54 45-5/129 Ref: 93355293 \$239.00 Are these necessary costs to comply with ECRC? Why so much?
- 55 45-5/138 Ref: 93361001 \$90 John M. Plerson is shown on payroll as 100% Environmental Affairs.
- 56 45-5/142 Ref: 93354016 FEI \$595.00 Is this a necessary cost to comply with one of the approved ECRC items? If so, how and which one? \$1,531.00
- 57 What is JV 20843 \$8788.92 AND JV 20543 & why is it changed to ECRC in Dec. 1993? Need invoice of Chem Waste \$1476.00 JV 2065 AP 9300299-1900101
- 58 45-5/141 Ref: ~~93230045~~ 93230045 Duplicate charge \$1000.00 5/8 Reversion.  
 .. JAN 1994
- 59 45-6/6 Ref: 94021209 \$46.49 Meats for local meetings.
- 60 45-6/53 Ref: 94021043 \$498.13 Is this a necessary cost to comply with one of the approved ECRC ITEMS? If so, which one and how.  
 .. Did J. Turner stay Gulf Breeze for his meal?  
 .. Feb 1994
- 61 45-7/23 Ref: 94039004 \$655.56
- 62 126 Ref: 94042134 \$428.52
- 63 128 Ref: 9404235 \$692.71 (Includes meals for others) (For Ench) Is this a necessary cost to comply with one of the approved ECRC ITEMS? If so, which one and how?  
 .. Where does Dean Miracle work?  
 .. VI 2061 Need copy of Invoices. \$17,684.88
- 64 45-8/15 Ref: 9406ND Class was held in Hotel 2-night, therefore no rental car needed. \$175.10
- 65 45-8/4 Ref: 9407228 Why 3 more papers with 2 to Stan Houston?
- 66 45-8/12 Ref: 9408120 Why Nationwide Enhancement?  
 .. How many FCC Compliance Task Force meetings are held? Monthly?  
 .. \$10.11 for Breakfast
- 67 45-8/14 Ref: 94083059 \$231.66 Are many meals paid out of petty cash?
- 68 45-8/17 Ref: 94063090 \$900 What does quality control have to do with ECRC?

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70 45-8/55 Ref 94089006 Seminars + that Beyond Compliance  
What does M.F. OAKS do? Any work products? Provide A.L.

71 45-8/57 Ref 94089007 Is this a necessary cost to  
comply with one of the approved ECRC items?  
Which one and how? \$7500 to Register  
Audit Team Led Training

72 45-8/60 Ref 94082002 9250.00 What does Interview  
and Interrogation have to do with ECRC?

73 45-8/66 Ref 94082209 Why a #062 Chrome Pencil?

74 45-8/73 Ref 94087176 What Does CIA Review have  
to do with ECRC? \$480.99

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GULF NUMBER	FPSC NUMBER	RESPONSES TO FPSC AUDIT OF ECRC
1	N/A	See attached Management Procedures #100-005 & #100-007.
2 EAS (A)	N/A	Gulf's Solid and Hazardous Waste Program was approved by the PSC in 12/93, as appropriate for recovery under the ECRC. The expenses associated with this program are recoverable only to the extent that they are incremental above those expenses approved in Gulf's last rate case for the Solid and Hazardous Waste Program. Gulf has been attending FCG Solid Waste Subcommittee meetings since the early 1980s. This subcommittee deals with all the new and proposed revisions to solid and hazardous waste laws and regulations that the Florida Legislature and the Florida Department of Environmental Protection have proposed or promulgated. The Committee's overall objective is to provide input into these processes such that the laws and regulations that are developed are based on good science, are cost-effective, and fair and equitable to all parties. Work products will vary depending on the subject matter. An example may be providing oral and written comments on proposed regulations dealing with solid waste landfills and their impact on the electric utility industry.
3 EAS	N/A	See #2.
4 EAS	N/A	These expenses were incurred in June of 1993, but were not paid until after July 1, 1993. When \$307.25 in 329-506-460 and \$32.00 in 329-506-460-1999 were journaled to 330-506-460 (ECRC recoverable location and account), the expenses were shown as being incurred after July 1, 1993. These expenses totaling \$339.25 should not be recoverable as they occurred prior to July 1, 1993.
5 EAS	N/A	Gulf has subscribed to the Reg Files since 08/84. The accounts payable voucher indicates that the subscription is charged to three different FERC and subs (506-310, 506-410, and 506-460). These three accounts represent the three main environmental issues of air, water, and solid and hazardous waste. These are the same account numbers we have used since the original subscription. Environmental Affairs is the only department that utilizes this particular subscription (see #2).
6 EAS	45-31	These items are not recoverable. An adjustment will be made.
7 EA (B)	45-49	The EEI Compliance Conference was attended by the Environmental Audit Administrator (EAA) at the direction of Gulf Power's Compliance Officer, Mr. G. Edison Holland, Jr. (GEH). A number of issues relating to compliance with environmental laws were addressed. It was the decision of the Compliance Officer that the Environmental Compliance Program would be benefited by the EAA's attendance. However, all of these expenses should not have been automatically passed through to the ECRC. An appropriate reversing entry will be made to correct this. See note #1

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Disclose!

1 Meal at Skopelas @ \$3.50

Costs reverse \$29.25

Cost to Reverse \$348.86

About 2000 \$13 Reversal

(PBC)

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out entry

(A) EAS = Environmental Affairs Section

(B) EA = OAKS + Hawthorn

OAKS = EAA Environmental Audit Administrator

GULF NUMBER	FPSC NUMBER	RESPONSES TO FPSC AUDIT OF ECRC
		below.  NOTE #1: Some of the EAA's expenses are not covered by the ECRC. In the past, all expenses for this function were budgeted to location #704. A separate location will be set up for non-ECRC expenses so that they will not be passed through to the ECRC.
	45-49/50	Expense at Ft. Walton Beach is an out of town meal for the Environmental Audit Team. M. F. Oaks picked up the tab because it was incurred as a normal part of conducting an environmental audit in the field away from the Team's normal work place.
	45-49/50/51/52	In the first case, the EEI Compliance Conference, meals are not a recoverable expense. Reversing entry will be made to correct. However, meals and gratuities incurred on environmental audit business should be recoverable. This is the case with the audit team meal and the FCG Compliance Task Force meals (see below response for FCG meeting).
	45-49	None of the out of town meals incurred for the FCG meeting were for Kristie Drury. The meals incurred for the FCG meeting were for M. F. Oaks and J. W. Hathaway. The former is the Environmental Audit Administrator, and the latter is the Environmental Audit Team Leader. The FCG Compliance Task Force is a meeting of professionals from around Florida to discuss environmental auditing efforts and share techniques and best practices. Internal Auditing did not participate in this prior to establishment of Environmental Audit Section.
	45-52	We do not feel that all of these expenses are recoverable under ECRC. However, in response to the question, GEH's meals are on M. F. Oaks expense statement because it is customary for employees to share the bill rather than splitting it up when traveling together. Some of M. F. Oaks' meals were on GEH's expense account.  Dinner in Grand Lake had to do with staying over a weekend night to obtain a lower airfare. Expenses incurred by the additional lodging and meals were only a small fraction of the savings on airfare of \$627.00. This is a benefit to the Company and customers since the employee is salaried, and not remunerated for additional travel time.
	45-53	The room service charges were for meals. Total meals expenses were reasonable for the number of meals purchased, and included the room service charges. Room service charges are not included in the lodging charges.
	45-54/55/56/57 58	Again, this should not be an ECRC expense and a reversing entry will be made. The only expense charged to the Company were customary expenditures associated with staying over the weekend to obtain lower fares. Only

CO to  
Reverse

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GULF NUMBER	FPSC NUMBER	RESPONSES TO FPSC AUDIT OF ECRC
		gasoline used for Company business was charged to the Company, and the rental car had unlimited mileage. The EEI Conference was held in downtown Denver at the Tabor Center, a considerable distance from the Stapleton Airport. Taxi was not considered because the employees (MFO & GEH) stayed the weekend to obtain lower airfares. Savings to the Company on M. F. Oaks' travel alone amounts to more than \$350.00. This is prudent business expense for the Company. It is granted that the employee may receive some benefit from staying over, but salaried employees are not compensated for the time required to obtain the lower fare, and the Company derives the benefit of lower travel costs.
8 EA	45-63	Dennis Echols is an internal auditor at Gulf Power, his seminar was charged to 704 by mistake and will be adjusted out.
9 EA	45-66/68/69	This was a meal incurred for the Audit Team members during an environmental audit. The meal was brought in so the working meeting could continue through lunch.
10 EA	45-71/72	Corporate Conduct Quarterly is a subscription obtained to support Gulf's Compliance Program and though related, will be adjusted out of ECRC.
11 EA	45-73/74/75	These services were incurred for the System Compliance Officer's meeting and will be adjusted out of ECRC.
12 EA	45-77	Supplies for Environmental Audit Section, which is a part of the Internal Audit Department. Cindy McGill is clerical support for both areas. These charges should be recoverable. <i>JUNE</i>
13 EAS	45-1	In 1993, a System Task Force was established by Southern Company Services to research viable alternative fuels that could feasibly be burned at power plants as an energy resource. These alternative fuels are directly related to solid waste that potentially could be utilized as a fuel resource. Further, utilizing solid waste (tree trim waste, construction and demolition debris, for example) would assist county's within our service territory in meeting state implemented solid waste reduction goals. These expenditures are for Gulf's representation on that Task Force (see #2).
14 EAS	45-1/83	The parts and supplies were purchased for use in the Field Services Audit trailer and are used exclusively for quarterly Quality Assurance audits. This activity was approved as a recoverable item.
15 EAS	45-1/93	Of the invoice totaling \$152.50, only \$17.61 should be a recoverable expenditure. This pager is used exclusively for Field Services activities (phone number 993-5310) for the audit trailer. Remaining balance is non-recoverable.
16 EAS	45-1/144/145	This invoice is for charges directly related to solid waste disposal and is an approved recoverable expense. Moneys were budgeted for these expenditures in account 506-460 for 1993 (see #2).

Co To Reverse  
\$99.00

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Co TOA  
\$50.00

Co TO Adj  
\$134.50

Should Separate

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\$134.59

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GULF NUMBER	FPC NUMBER	RESPONSES TO FPC AUDIT OF ECRC
17 & 18 EA	45-1/144/145/ 147	None of these expenses should be charged to ECRC. A reversing entry will be made. System Audit Leadership Conference is expense incurred by EAA as part of Internal Auditing Department. System Compliance Task Force Meeting is expense incurred by EAA in supporting Compliance Program at Gulf Power. This should not be confused with FCG Compliance Task Force which meets to discuss environmental audit issues.
19 EA	45-1/149/150/ 151/153	06/17/93 was a System Environmental Auditing Task Force Meeting. Gulf utilizes System resources to accomplish Environmental Auditing Plan. Also serves as a forum for exchange of ideas and best practices and furthers the development of EAA & Environmental Audit Team Leader. Internal Audit Department at Gulf did not participate in this prior to establishment of Environmental Audit Section.  Gulf hosted the meeting in lieu of traveling to other System locations, thereby reducing costs of participation.  06/15/93 was Central Division Audit Team meeting refreshments.
20 EA	45-1/157 <i>3 meals</i>	Southern Company College sponsored management development course for EAA. OAKS
21 EA	45-1/161	Preventive Law Reporter is general compliance expense, and though related, should not be charged to ECRC. A reversing entry will be made.
22 EA	45-1/163/164/ 167 <i>Buffet at Keefe</i>	Meals incurred by Environmental Audit Team during conduct of audit. Meals frequently brought into meeting to facilitate continuity and continue meeting - effective time management technique.
23 EA	45-1/170/171	Supplies for Environmental Audit (EA) Section - expanding wallet is another designation for accordion file. This is an expandable file for EA records.
24 EAS	45-1/183-187	This invoice reflects charges associated with Gulf's Corporate Office Bioremediation Project which was previously approved by the Commission for recovery under the ECRC. The charges were for a service visit by the manufacturer of the groundwater treatment system which was necessary in order to maintain effective operation of the system.
25 EAS	45-2/1/17/22/25/ 30/32	This expense account reflects expenses associated with regularly scheduled Southern Company Environmental Managers meetings. Expenses for these type meetings were approved in Gulf's last rate case (see #2). Amounts above 1990 base year are recoverable.  This expense account reflects expenses associated with meetings of the FCG Environmental Committee and the Northwest Florida Environmental Industrial Council. Expenses for these types of meetings were approved by the

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GULF NUMBER	FSPC NUMBER	RESPONSES TO FSPC AUDIT OF ECRC
		<p>Commission in Gulf's last rate case.</p> <p>This expense account reflects expenses associated with meetings of the FCG Environmental Committee. These type expenses were approved in Gulf's last rate case</p> <p>In 1993, a System Task Force was established by Southern Company Services to evaluate compliance activities currently in place for operational areas other than power generation. This task force preceded what is now the System Audit and Compliance Task Force. These expenditures are for Gulf's representation on the task force.</p> <p>These expenditures are for Gulf's representation at a System meeting pertaining to potentially implementing a marketing program for elementary aged children and deals with environmental externalities and how they impact the earth's environment (global warming, acid rain, NOX/SOX emissions, etc.). The program was approved by Gulf's marketing department and has since been implemented.</p>
26 EA	45-2/92 & 99	<p>The Environmental Audit Roundtable (EAR) is a general industry group that meets to address current environmental auditing issues, educate and develop environmental auditors and the professional practice, and exchange information and best practices. Agenda attached. Prior to establishment of Environmental Audit Section, no one in Internal Auditing ever attended.</p>
27 EA	45-2/96	<p>Yes. M. F. Oaks was a member of American Chemical Society in previous years. This is a professional membership. Since employee was member prior to move into EAA position, this expense will not be claimed on ECRC and a reversing entry will be made.</p>
28 EAS	45-2/103	<p>The expenses associated with this invoice are for the preparation and implementation of the Plant Scholz groundwater monitoring plan as approved by the Commission in 12/93. This is not a capital project. It was approved as an O&amp;M expense.</p>
29 EAS	45-2/145	<p>This item is for expenses associated with the Corporate Office Bioremediation Project which was previously approved by the Commission in 12/93. This expense was for routine maintenance and system trouble-shooting which was necessary in order to achieve remediation of the groundwater as specified in the site's EDEP approved Remedial Action Plan.</p>
30 EAS	45-3	<p>These expenses are associated with Gulf's Environmental Auditing/Assessment Program which was approved by the Commission in 12/93. This is a new program at Gulf which is currently being developed and implemented and as such, it is necessary for those employees who will be involved in</p>

*EAS only corrected errors  
And proofed the tape  
and book for Environmental  
facts. It was then passed  
to Marketing*

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96.00*

GULF NUMBER	FPSC NUMBER	RESPONSES TO FPSC AUDIT OF ECRC
		performing the audits and assessments to receive the appropriate training. No other EEI Environmental Auditing Workshops were attended by personnel in Gulf's Environmental Affairs before July, 1993.
31 EAS	45-3/5	These type expenditures (506-460) were approved by the Commission in Gulf's last rate case (see #2). Student of the Bu
32 EAS	45-3/8	See #2.
33 EAS	45-3/42	These expenditures should not be recoverable under the ECRC.
34 EAS	45-3/44	These are expenditures for departmental pagers. Of the total invoice of \$28.74, only \$5.35 should be a recoverable expense for the Field Services activity. Balance is not recoverable under ECRC.
35 EAS	45-3/56	A cellular telephone was purchased to support activities associated with Field Services and directly related to performing quarterly Quality Assurance audits, an approved recoverable program. This invoice contains initial purchase of the telephone.
36 EA	45-3/117	Costs incurred by the Environmental Audit Team Leader for EA skill development. Necessary to develop and maintain trained and qualified internal auditor to lead audit teams. Helps ensure independence of the environmental audit function.
37 EA	45-3 45-122	Although BNA/ACCA Compliance Manual is a related cost, it is a general compliance cost that probably should not be charged to ECRC. A portion is applicable to environmental violations, but primarily it is used to support overall compliance program at Gulf which EA is just a small part of. A reversing entry will be made.
38 EAS	45-4	See #30.
39 EAS	45-4/5	These expenses are not recoverable under the ECRC.
40 EAS	45-4/9	See #39.
41 EA	45-4/74	Professional Development Course sponsored by Southern Company College for the EAA.
42 EA	45-4/76	The FCG Compliance Task Force (CTF) is a meeting of professionals from around the state meeting to discuss environmental audit techniques, best practices, and current issues and technology. Charged to ECRC as part of cost of maintaining quality environmental audit effort at Gulf Power. Both Environmental Audit Team Leader and Environmental Audit Administrator attend these meetings. No one from Internal Auditing attended these meetings prior to creation of EA Section.
43 EA	45-4/83	M. F. Oaks is chairman and also attends FCG C.T.F. see above explanation.
44 EAS	45-4/85	In October of 1992, Gulf contracted with an independent environmental auditing firm to confirm compliance with existing environmental laws, rules and regulations. One of

Disclos.

was Not ECR \$95.16

Co To Reverse 256.6

Co To Reverse 23.39

Co To Reverse \$466.41

Co To Reverse 346.6

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GULF NUMBER	FPSC NUMBER	RESPONSES TO FPSC AUDIT OF ECRC
		the findings of that audit pertained to accumulation of regulated solid and hazardous wastes and total quantities of waste generated at Gulf's power generating plants. This invoice is for expenditures to purchase a scale for tracking quantities of solid and hazardous waste generated at Plant Scholz (see #2).
45 EA	45-5/47	There is no credit of \$90.00. M. F. Oaks is reimbursed for this expense under "Seminar Test Fee" on his expense account. The check was evidence of payment by M. F. Oaks to the National Registry of Environmental Professionals (NREP) to take the Certified Environmental Auditor & Registered Environmental Manager exams.
46 EA	45-5/52	Again, lunch brought in for Environmental Audit Team on audit of General Repair Facility. These are working lunches.
47 EAS	45-5/59	These type expenditures were previously approved by the Commission in Gulf's last rate case. Amounts above 1990 Base Year are recoverable.
48 EAS	45-5/78	These are not recoverable ECRC expenditures.
49 EAS	45-5/80	One third of this subscription is charged to the Solid and Hazardous Waste account number (506-460). This is the same percentage that was used in Gulf's last rate case (see #2). Amounts above 1990 Base Year are recoverable.
50 EAS	45-5/83	These type expenditures were previously approved by the Commission in Gulf's last rate case. Amounts above 1990 Base Year are recoverable.
51 EAS	45-5/99	The cellular phone is used approximately 50% of the time in the performance of the Field Services Quality Assurance audits. The remaining 50% is attributed to maintenance of the Ambient Air Monitoring System. Only those charges related to Quality Assurance audits are charged to ECRC accounts.
52 EAS	45-5/120	See #51.
53 EAS	45-5/124	This invoice is for the purchase of an external CD ROM drive for the CEM Data Roll-up computer system which is monitored at Gulf's Corporate Office. The purpose of this system is to store back-up data for all of Gulf's CEM system and to provide data for quarterly reporting as required by the Clean Air Act. The CD ROM was purchased to assist in loading and unloading software.
54 EAS	45-5/129	This invoice is for the purchase of the initial office supplies for the newly formed Field Services group. No office supplies had been previously purchased for this additional activity within the Environmental Affairs Department. These supplies are used to support the performance of quarterly Quality Assurance audits and subsequent report preparation.
55 EAS	45-5/138	This invoice is for the purchase of batteries for the calculator used in the performance of the quarterly Quality Assurance audits.
56 EA	45-5/142	Necessary expenditure to maintain the qualifications and

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GULF NUMBER	FPSC NUMBER	RESPONSES TO FPSC AUDIT OF ECRC
		environmental audit skills of Environmental Audit Team Leader, J. W. Hathaway. EEI Environmental Audit Skills Workshop included hands-on training at a power plant. Incumbent had not performed power plant audit at the time.
57 EAS	N/A  45-5/141 B 45-5/141 A	These are expense associated with the Corporate Office Bioremediation project. Specifically, a deferred account (186-965) is utilized by Gulf for expenditures associated with this project. Gulf utilizes this deferred account in anticipation of a litigation settlement with the contractor who initially installed the fuel dispensing system at Gulf's Corporate Office. The remediation project was approved for ECRC recovery.  JV2054-3 - Do not understand, need further clarification from the auditor. \$1,531.00 what is it for!  JV2085 - Attached
58 EAS	45-5/141, 1,006 Dup	Do not understand, need further clarification from the auditor. Charged in Aug 93 and Dec 1993
59 EA	45-6/6	Planning meeting for Crist Plant Continuous Emission Monitoring System (CEMS) audit. This was an Environmental Audit Team planning meeting with out-of-town experts (from SES) attending. Refreshments provided.
60 EA	45-6/53	This particular meeting of the System Environmental Audit Task Force was not a routine meeting, but was held to discuss System issues. It should not be charged to the ECRC. A reversing entry will be made.
61 EA	45-7/23	\$651.87 - EEI Environmental Audit Task Force meeting. Professional affiliation meeting for Environmental Audit Team Leader (EATL). See #56 for further details on this Task Force's impact. \$3.69 - Refreshments for CEMS planning meeting.
62 EA 63 EA	45-7/26 45-7/28	System Environmental Audit Task Force met to conduct an environmental audit training session and share best practices. Both EAA and EATL attended.
64 EAS	N/A 45-8/83	JV2061 - Attached Dispart
65 EAS	45-8/15	Mr. McPherson had received prior approval for a rental car to attend this meeting. Due to the anticipated travel distance, it was felt that cab fares would not be a cost effective method of travel.
66 EAS	45-8/4	94077228 - Pagers - Only one of the three pagers is recoverable. It is for use by Field Services group on Quality Assurance audits. No adjustment required.
67 EA	45-8/42	In the past, three FCG Compliance Task Force meetings per year were held. Currently, none are scheduled for the remainder of 1994. However, one may be held toward the last quarter of the year.
68 EA	45-8/44	Meals for CEMS Environmental Audit Team. This was a working lunch to save time of leaving Plant site to obtain meal. Plant personnel ordered in the meals for the Audit

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meals

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meals for other \$200.00?

disc 175.11

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GULF NUMBER	FPSC NUMBER	RESPONSES TO FPSC AUDIT OF ECRC
		Team which were charged to 704.
69 EA	45-8/49	Auditing is a form of quality control, hence the connection between ASQC and the EAR, and the reason for a joint meeting. See response to #26 concerning EAR meetings.
70 EA	45-8/55	The whole course title is "Beyond Compliance - Achieving High Environmental, Health and Safety Performance". This was attended to further the technical competence of the EAA, and to maintain certifications which lend credence to the Environmental Auditing effort: Certified Environmental Auditor, Registered Environmental Manager & Certified Hazardous Materials Manager.
71 EA	45-8/57	Environmental Health and Safety Audit Team Leader training for J. W. Hathaway, Gulf's Environmental Audit Team Leader. Professional development course to maintain quality EA program at Gulf.
72 EA	45-8/60	Interviewing and interrogation is a skill needed by environmental auditors. Therefore, J. W. Hathaway, Environmental Audit Team Leader was sent to this program for professional development and to enhance the EA program at Gulf.
73 EA	45-8/66	Chrome pencil was purchased at \$10.62 due to numerous and frequent mechanical failures of standard issue models priced at \$2.90 each. Supplies for Environmental Audit Section.
74 EA	45-8/73	This was an expense incurred on behalf of the Environmental Audit Administrator as part of the Internal Auditing Department administration. It should not be charged to the ECRC. A reversing entry will be made.

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Gulf Power 

## Management Procedure

SUBJECT  STATEMENT OF PERSONAL EXPENSES	Number 100-005	
	Original Issue Date 06-06-79	Revision Date 12-28-93
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## PURPOSE:

This procedure provides guidelines to assist employees with reimbursement for business-related personal expenses.

I. GENERAL

Each employee who personally incurs expenses is required to submit a Statement of Personal Expenses in order to account for these payments. It is important that each statement document the business nature of the expenses to comply with L.A. below and to avoid being taxed individually by the Internal Revenue Service (IRS). (See Exhibit A for guidelines on reimbursable and non-reimbursable items.)

A. Reimbursable Expenses

1. Incurred only while conducting authorized Company business,
2. Classified as "ordinary and necessary" as related to the operational needs of the Company, and
3. Must be reasonable and economical—consistent with the particular employee's lodging and meal costs at a given location and for a given assignment.

B. Expenditures Not Reimbursed

Because business discussions among fellow employees are normally conducted in the office environment, reimbursement of meal expenses is generally not permitted. Incidental meals and meals during which Company business was not conducted are not reimbursable, including:

1. Meals for employees who normally break for lunch.
2. Meals for crew employees working regular straight time stopping for lunch between jobs.

Under no circumstances will an employee receive reimbursement for a business meal incurred with his supervisor unless the supervisor of the senior member present approves the request for payment.

C. Per Diem Allowance

Employees on temporary assignment for continuous periods greater than 3 months at work locations in excess of 35 miles from their regular work location and within The Southern Company system service area have an option of receiving a per diem allowance

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## Management Procedure

Gulf Power 

SUBJECT  STATEMENT OF PERSONAL EXPENSES	Number 100-005	
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instead of being reimbursed for actual expenses incurred. Contact the Accounting Department for further information.

D. Payment for Expenses Incurred

Employees will pay for expenses using the VISA Corporate Travel Card (Management Procedure 051-012) or pay for it personally and be reimbursed by the Company. Emergency cash working funds may be obtained by those employees who need them for special "one-time" trips.

E. Billed To Company

1. Employees who expect to incur business travel are required to obtain a Corporate Travel Card. However, expenses may be billed to the Company if the employee does not have a Corporate Travel Card or if a situation arises which prevents use of the card:
  - a. Airline tickets. (Management Procedure 310-007)
  - b. Rental automobiles. (Management Procedure 310-007)
2. Telephone Credit Cards—certain employees are issued Telephone Company credit cards on a permanent basis for which the Company is billed directly.

II. AUTHORIZED EXPENSES TO BE FILED ON STATEMENTA. Travel Related

Travel related expenses are incurred when employees are away from their assigned locations. These expenses normally include airfare, ground transportation, lodging and meals.

B. Local Expenses

Local expenses are incurred at the employee's assigned work location. They normally include meals (when they meet the requirements of a "business meal"), club dues, and other items authorized by this procedure.


C. Miscellaneous Purchases

Reimbursement for purchases of low cost items, such as books, office supplies (all purchases of software will require Information Services approval), maps or binders, should be obtained from an Agent by use of a Petty Cash Ticket. These items normally

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## Management Procedure

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SUBJECT  STATEMENT OF PERSONAL EXPENSES	Number 100-005	
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will not be included on the Statement of Personal Expenses. However, there may be situations when it is practical to obtain reimbursement on the Statement of Personal Expense for items less than \$200.00 in value.

III. COMPLETING THE STATEMENTA. Requests For Reimbursement

Requests for reimbursement should be submitted within 90 days of incurring expenses and include:

1. Itemized list of authorized expenses indicating dates incurred, location, type expense (meals, lodging, transportation, etc.), and purpose.
2. Correct account distributions, required receipts and documentation.
3. Signature of applicant.
4. Approvals as required.
5. Transmittal to Accounts Payable Section.

B. Statement Instructions

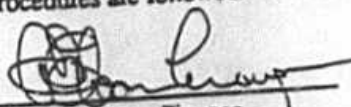
Instructions for completing the Statement of Personal Expenses are included as Exhibit B. Expense statement pages will be numbered. If more than one page is required, the bottom portion will be cut off except for the last page. Receipts documenting expenses (except for meal, parking, or taxi expenses under \$25 per occurrence) will be attached in the same order that they appear on the statement. Exhibit B provides an example of a properly completed document.

IV. PROCEDURE CONTACT

Carl Pynyko  
Accounts Payable

V. RESPONSIBILITY


The Controller is responsible for ensuring that these procedures are followed.

  
Vice President - Finance

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## Management Procedure

Gulf Power 

SUBJECT  STATEMENT OF PERSONAL EXPENSES	Number 100-005	
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EXHIBIT A  
Page 1 of 2GUIDELINES FOR REIMBURSABLE  
AND NON-REIMBURSABLE ITEMS

1. Flowers or Contributions "in lieu of flowers" for a Death in Family - Reimbursable when sent on behalf of the "Officers and Employees of Gulf Power Company" due to the death of an employee's spouse, child, brother, sister, parent, grandparent, or step-parent; or an employee's spouse's parent or step-parent; or the death of a retiree.
2. Personal gifts to, or Activities for, Employees - Not Reimbursable. Gifts, lunches, cards, cakes, etc., for employees for birthdays, weddings, birth of child, holidays or other special occasions are the responsibility of the individual providing the gift.
3. Departmental Activities - Expenditures to promote employee morale and camaraderie (such as departmental picnics, lunches, Christmas parties, employee sports activities, T-shirts, etc.) must be approved by a Direct Report to Vice President. Each DRVP will have an annual dollar limit for these activities. The dollar limit will be calculated by taking the number of employees in the Direct Report's organization times \$20.00. For the Corporate Office, it will be the number of employees times \$14.00 since the Corporate Office Christmas party costs approximately \$6.00 per employee. It will be the responsibility of each DRVP to assure that expenditures for these activities do not exceed their limit on an annual basis. A list of those involved in the activity should be included.

The dollar limits imposed by this procedure are intended for managerial control purposes only. Certain departmental activities (i.e., meals, and/or gifts for fellowship, reward or recognition) may be deemed to be taxable compensation to the individual employee per IRS regulations. This issue of individual taxability should be considered when an employee or group of employees has repeatedly received such benefits within a 12-month period. It is the responsibility of the DRVP to contact the Tax section of the Accounting Department prior to the expenditure when it is thought such circumstances might exist.

4. Business Gifts - Reimbursable. Must indicate the name, title, and company of the individual receiving the gift, have a stated business purpose (and be approved by a Vice President).
5. Retirement Activities - Reimbursable.
6. Child Care - Not Reimbursable.
7. Pet Care - Not Reimbursable.

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## Management Procedure

Gulf Power 

SUBJECT  STATEMENT OF PERSONAL EXPENSES	Number 100-005	
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EXHIBIT A  
Page 2 of 2

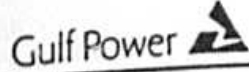
8. First Aid/Medical Supplies - Reimbursable. The cost of items such as aspirin, bandages, etc., maintained in a central location for use by all department employees is reimbursable.
9. Coffee Supplies - Not Reimbursable. The cost of providing coffee or other refreshments for the convenience of the employee is the employee's responsibility. The cost of these supplies may be reimbursed, however, when used to supply refreshments for a business-related activity or when employees must man critical "round-the-clock" functions throughout their shift without an opportunity to temporarily leave their work station (dispatch centers).
10. Laundry - Generally not reimbursable unless an extraordinary situation arises.
11. Hotel Movies, Health Clubs, etc. - Not reimbursable
12. Lodging Reservation Cancellations - Employees are personally responsible for charges incurred as a result of not canceling reservations directly with the hotel or with the travel agency prior to the guaranteed arrival time. When canceling reservations, the employee should request and record cancellation numbers. Lodging establishment charges will be reimbursed for non-use, no show, or non cancellation only if the preceding guidelines are followed.
13. Use of Personal Automobiles - Use of an employee's personal automobile may be authorized in accordance with Management Procedure 750-001. Reimbursement will be at the current mileage rate (specified in Management Procedure 750-001) or the cost of round-trip commercial airfare as determined by Purchasing, whichever is less. Reimbursement requests will be itemized by trip on the expense statement or with a trip log attached, both of which should include dates, mileage, and business purpose of trip(s). If a trip log is attached, one line item on the Statement of Personal Expense should summarize the detail information on the trip log.  
  
Definition of "Reimbursable Business Mile" - Business mileage is defined to be all mileage to transport a person from one place to another in pursuit of a trade or business, except for commuting to and from an employee's home and primary work location. Travel from an employee's primary work location to another business related work location or business related meeting is business mileage. An employee traveling from his/her home to a temporary reporting location may consider that travel as business mileage provided the employee has a defined primary work station. (A primary work station is an employee's principal place of business, that is, a primary business location.)
14. Business Meals - See procedure 100-007 for guidelines on taxable/non-taxable situations.
15. Other Items - Contact the Controller for policy regarding any items not specifically covered above.

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Management Procedure



SUBJECT  STATEMENT OF PERSONAL EXPENSES	Number 100-005	
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EXHIBIT B  
Page 1 of 5

Statement of Personal Expenses  
Accounts Payable Voucher

-- SAMPLE --



Date	Location	Purpose of Expenditures	Meals	Leasing	Fuel	Transp	Miscellaneous Items	Amount	Total
10-01	Ft. Walton	Meeting to discuss new vendor billing program (1) Mike Morris (Widget, Inc.) and self - lunch	0.00 (1)			D 22.06	82 miles x \$0.28 (Company car not available)		31.96
10-02 thru 10-03	Atlanta	Attend System Accounts Payable Meeting (2) 3 meals for self	24.00 (2)	75.00	A 410.00 B 42.00	Telephone Parking Gasoline	8.60 5.50 10.00		575.10
10-08 thru 10-10	Tampa	Attend XEI Accounting Standards Committee (3) Jim Watson (M.P.C.) and self - dinner (4) 2 meals for self	40.00 (3) 20.00 (4)	120.00	A 395.00 B 90.00	Tips-total Telephone	5.00 10.00		650.00
10-17	Pensacola	Sertoma Club (Special Authorization 25200)					4th Qtr. Dues	60.00	60.00
10-21	Panama City	Storm Procedures Training (5) Self and Mary Jones	15.00 (5)		F		Gasoline	20.00	35.00

NECESSARY RECEIPTS ATTACHED

Reference for Transportation:

A. Airfare  
B. Rental Car  
C. Taxi  
D. Use of Personal Car  
E. Company Plane  
F. Company Car No. 1062  
G. Other

Exp Total: 1,272.06  
Less Am. Billed to Co.: 80.00  
Net Cash Outlay: 1,272.06  
Less Cash Advances: 0.00  
Amount Due (Payable): 1,272.06

Line #	Lat	PKB	Sub	Start Date	End Date	PKB / Class / System No.	Am't	Am't	Item Description	Travel #	Am't	Am't
15111	731	921	102			1998 Mileage		23.96				
	731	921	102			1999 Meals		108.00				
	731	921	102			0931 Sertoma Club		3,061.10				
	731	426	510					60.00				
								20.00				
15111	742	1062						20.00				
15131								20.00				
(Must Agree with Amount Due) Total											1,272.06	

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I certify the above statement is correct and expenses were incurred for company business.

Signature: \_\_\_\_\_ Approved: \_\_\_\_\_

Location/Department: \_\_\_\_\_ Approved (Accounts Payable): \_\_\_\_\_

Pensacola/Accounts Payable

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## Management Procedure

Gulf Power 

SUBJECT  STATEMENT OF PERSONAL EXPENSES	Number 100-005	
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EXHIBIT B  
Page 2 of 5INSTRUCTIONS FOR COMPLETING EXPENSE STATEMENTName - Complete name (last, first, middle initial) is required. Smith, Carl)Amount - The amount requested for reimbursement. Same as item amount due and total. (\$1,272.06)From Date - The date on which the first item listed on this statement was incurred. (10/01/93)Thru Date - The date on which the last item listed on this statement was incurred. (10/21/93)Date - Date statement was prepared. (10/24/93)Date - Each trip or occasion will be listed separately, chronologically according to date of occurrence. Only the month and day are required since the year is shown above. (10-1 or 10-2 thru 10-3)Location - The location where expense was incurred. (Pensacola, Atlanta, etc.)Purpose of Expenditure - Describe briefly why the expense was incurred. Be specific. (To attend System Accounts Payable meeting)Meals - The cost of meals associated with each trip, or occasion, will be listed with that item. These additional guidelines are provided:

1. The total cost of meals, including tips, is reported. Provide a footnote under the "Purpose of Expenditure" column indicating the number of meals. Footnotes should be numbered sequentially.
2. If the cost of the meals includes meals for others, indicate the name (not initials) of each person, (if non-Gulf employee also show the business association and the type meal—breakfast, lunch, dinner) in footnote.
3. A receipt is required for any individual meal amounting to \$25 or more, whether for one person or several.
4. Meals charged to hotel/motel statements will be separated and listed with other meal costs on the expense statement even if itemized on the hotel bill.

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## Management Procedure

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5. Meals will not be charged for direct billing to the Company at local restaurants except by line crews, service crews or generating plant personnel and their supervisors working overtime. No hotel charges will be billed directly to the Company.
6. All reimbursements for taxable meals require a completed "Taxable Meal Detail" form. See Management Procedure No. 100-007 to determine taxable business meals.

Lodging - Show only the total room charges (including taxes) for the period of occupancy. Other items are listed under miscellaneous items. If paid by credit card, attach copy of receipt to lodging bill.

Ref - Indicate the mode of transportation by the reference letter (A thru G). If "F", insert Company Auto Number opposite reference at bottom of form. If applicable, list other types under "G" such as shuttle bus or limousine. Taxi fares may be accumulated on a daily basis.

Transportation - Opposite each individual trip show the cost of the airline ticket, rental auto, personal mileage, taxi or bus. If billed to Company show "\*\*\*" to left of amount. If complete airline tickets are not used, list the total cost of the tickets and show a footnote referencing a copy of memo to Purchasing returning the unused ticket(s). The memo should list the portion of the ticket(s) not used, the ticket number(s), date of canceled trip originally scheduled and amount of the unused ticket(s).

Miscellaneous Items - Summarize other items applicable to the trip or occasion. Typical examples are:

1. Telephone
2. Parking
3. Gasoline
4. Club dues (identify month covered--reference Special Authorization)
5. Association dues (identify period covered--reference Special Authorization)
6. Tips (other than meal tips)
7. Auto repairs
8. Registration fees (reference Special Authorization)

Amount - Amounts applicable to each Miscellaneous Item listed.

Total - For each trip or occasion, add amounts for meals, lodging, transportation and miscellaneous items and provide total in this column. Do not place "\*\*\*" to left of these amounts.

Sub Total - Add all amounts in "Total" column. (\$1,352.06)

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## Management Procedure

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SUBJECT STATEMENT OF PERSONAL EXPENSES	Number 100-005	
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Less Amt. Billed to Co. \* - Add all amounts with "\*" to the left and provide total. (\$80.00)

Net Cash Outlay - Subtract "Less Amt. Billed to Co. \*\*" from "Sub Total" and show balance. (\$1,272.06)

Less Cash Advance - Amount of any "Temporary Cash Fund" obtained for a specific purpose.

Amount Due (Payable) - Subtract "Less Cash Advance" if any, from "Net Cash Outlay" and indicate balance. (\$1,272.06) This is the amount for which you will be issued a check. If the amount shown for "Less Cash Advance" exceeds "Net Cash Outlay," then adjust the "Less Cash Advance" amount to equal "Net Cash Outlay." You owe the Company the difference in order to "clear" your "Temporary Working Fund."

Attach your personal check payable to Gulf Power Company for this amount to your statement. Note the amount of your check the check number and original advance amount at the bottom of the statement. Accounts Payable will forward the check to Treasury.

Distribution Account Number - Summarize all amounts in the meals, lodging, transportation, and miscellaneous items columns without "\*" by account distribution. List each account with location number.

All mileage reimbursements for business use of a personal vehicle will be shown separately with an analysis code of "1998" (\$22.46). All meals, refreshments and entertainment must be shown separately with an analysis code of "1999." (\$108.00)

Gasoline purchased for company vehicles will be shown on the "Fuel" line. Insert Company car no. (1062) and indicate total gallons, rounded to the nearest whole number (18).

Amount - Indicate total amount opposite each account number.

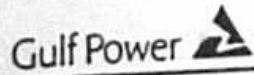
Total Add all amounts in column and indicate total. This amount should agree with "Amount Due" shown above. (\$1,272.06) The account distribution and amounts for the items listed above with an "\*" will be recorded when these invoices are paid by the Company.

Signature - The applicant will sign his/her full name.

Location/Department - Location and department.

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Management Procedure

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Approved - The required approval signatures will be obtained:

	<u>Approval Required</u>
President	Vice President
Vice Presidents	President
Controller, Secretary and Treasurer, General Manager or Manager who reports directly to a Vice President	Vice President
Division General Managers	Vice President
Managers	Controller, Secretary and Treasurer, General Manager or Manager who reports directly to a Vice President
Supervisors	Manager
Non-Supervisory Personnel	Manager

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Gulf Power 

## Management Procedure

SUBJECT  TAXABLE MEAL REIMBURSEMENTS	Number 100-007	
	Original Issue Date 06-01-89	Revision Date 10-07-92
	Page 1 of 5	

## PURPOSE:

The purpose of this procedure is to outline the steps necessary in reporting Company provided meals which represent taxable compensation to an employee.

## PROCEDURES:

I. GENERAL

Certain meals reimbursed by the Company are considered additional compensation under the Internal Revenue Code and are, therefore, "taxable income" to the employee subject to the withholding of Federal Income Taxes and FICA. The Company will include these taxable reimbursements in each employee's W-2 form each year.

II. ACCOUNTING TO EMPLOYER

According to IRS Rules, since January 1, 1989, any meal or other employee business expense reimbursement that does not require the employee to make an adequate accounting of his/her expenses to the Company will automatically be treated as taxable income and included on the employee's W-2 Form. At present, Gulf does not reimburse any such expenses.


III. NON-TAXABLE MEALS

Company reimbursed meals for which the employee makes an adequate accounting to the Company and which meet the criteria listed below are considered non-taxable to the employee:

- A. Meals associated with overnight travel.
- B. Meals incurred at civic, professional, or industry association meetings, conventions, seminars, and conferences.
- C. Meals provided "in kind" (actual meal) and eaten on the premises of and for the convenience of the Company. There must be a business necessity rationale for this meal to be considered "non-taxable." The employer must receive some benefit for the meal being served on the premises (not the employee). These examples apply:

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Gulf Power 

## Management Procedure


SUBJECT  <b>TAXABLE MEAL REIMBURSEMENTS</b>	Number 100-007	
	Original Issue Date 06-01-89	Revision Date 10-07-92
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1. The employee is subject to an "emergency call out" during the meal.
  2. Meals are served to employees at their work location because they are needed for urgent business or special projects.
  3. Line service crew working at job site--one person leaves for meals and returns while others continue to work at site--all eat and return to work taking less time than the normal meal break.
- D. Meals eaten at Company sponsored seminars or training sessions at the training site for the convenience of the Company.
- E. Meals eaten with non-Company personnel in which a clear business purpose can be demonstrated. Non-Company guests include independent contractors, customers, or others having a direct business relationship with the Company or the duties performed by the employee for the Company. Non-Company guests also include employees of other Southern system operating companies and Southern Company Services personnel.
- F. Meals directly related to bona fide "business meetings" involving Company employees. A bona fide "business meeting" is one held at management's request by a group of employees for the purpose of conducting Company business. Any meals provided at such meetings must be for the purpose of making the meeting more cost effective and efficient.

It is expected that business discussions among fellow employees will be conducted in the office environment. Therefore, the reimbursement of meal expenses, i.e., lunch involving only Gulf employees, is generally not permitted. Reimbursement will be authorized if circumstances clearly indicate the expense is appropriate to fulfill a specific business purpose or the expense is part of a pre-arranged function or group meeting with a stated business agenda. Under no circumstances will an employee receive the reimbursement for a business meal incurred with his supervisor unless the supervisor of the senior member present approves the request for payment.

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## Management Procedure

SUBJECT  <b>TAXABLE MEAL REIMBURSEMENTS</b>	Number 100-007	
	Original Issue Date 06-01-89	Revision Date 10-07-92
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- G. Overtime meal reimbursements which are incurred for the convenience of the Company and do not exceed \$200 annually. When an employee receives overtime meals of more than \$200 in a calendar year, the entire amount (including the first \$200) received by the employee will constitute taxable income and be subject to withholding of Federal Income Taxes and FICA.
- H. Meals for a spouse accompanying the employee to civic, professional, or industry association meetings or conferences where no overnight travel is involved. Refer to Management Procedure 001-015 for guidelines regarding spouse expenses associated with overnight travel.

IV. TAXABLE MEALS

All meals reimbursed by the Company are considered Taxable Compensation to that employee unless they qualify as "non-taxable" meals.

V. REPORTING TAXABLE MEALS

Effective June 1, 1989, all Statements of Personal Expenses, Agency reimbursements, payment requests, and restaurant invoices (which contain taxable meals) that are submitted to the Accounts Payable Section for processing will require a completed "Taxable Meals Detail" form (Exhibit A). This form will be approved by the person approving the Expense Statements or other documents.

This form must be completed for:

- A. All overtime meals and the special overtime code completed (this is necessary in order to accumulate the \$200 limit).
- B. For any other taxable meal per the above criteria.

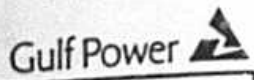
VI. DATA ACCUMULATION

The Accounts Payable Section will verify the "Taxable Meals Detail" forms against the reporting document submitted and forward them to the Payroll Section of Employee Relations for accumulation. The Payroll Section will use this data to impute additional income and deduct applicable Federal Income Taxes and FICA from the employee's paycheck bi-weekly.

PBC

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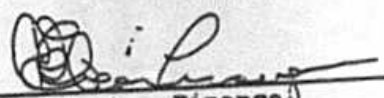
# Management Procedure



SUBJECT  <b>TAXABLE MEAL REIMBURSEMENTS</b>	Number <b>100-007</b>	
	Original Issue Date <b>06-01-89</b>	Revision Date <b>10-07-92</b>
	Page <b>4 of 5</b>	

## VII. RESPONSIBILITY

The Controller is responsible for ensuring that the provisions of this procedure are followed.

  
 \_\_\_\_\_  
 Vice President - Finance

PBC

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## FINAL AGENDA

(7)

45-2/92+99

Ref. 93260009

## ENVIRONMENTAL AUDITING ROUNDTABLE

September 13-14, 1993

Stouffer Concourse Hotel, Crystal City

Monday, September 13, 1993

- 8:00 - 8:30 AM Registration  
Chesapeake Foyer
- 8:30 - 9:15 AM Newcomer Orientation (Open to Everyone)  
Chesapeake Ballroom (R. Marx - Nixon, Hargrave)  
Work Group Introductions
- 9:15 - 10:45 AM "Back to Basics" (Open to Everyone)  
Chesapeake Ballroom Session Coordinator: L. Romain (BFI) "Hiring Practices & Primer on Team Composition Considerations"  
Speakers: J. Michael Rehwald  
Lawrence B. Cahill (McLaren/Hart Env.)  
Maryanne DiBerto (A.D. Little)
- Boardroom 110 • Program Committee Meeting (Work Group Chairs Only)
- Boardroom 104 • Membership Committee (Committee Members Only)
- 10:45 - 11:00 AM BREAK (Chesapeake Ballroom Foyer)
- 11:00 - 5:00 PM Computer Exposition and Shootout (Open to Everyone)  
Potomac Room S. MacIntyre (Kodak); B. Ruble (Infodata)
- 11:00 - 12:30 PM Work Group Sessions (Open to Everyone)
- Rappahannock & James Room • Auditor Qualifications [TOPIC: Minimum Qualifications/Auditor Survey Results]  
L. Romain (BFI); T. Thompson (ENSR)
- Roanoke Room • Real Property Site Assessments [TOPIC: "Computer-Aided Site Assessment Shootout" (Part II)] J. Periconi (Donovan, Leisure); D. Nelson (EnviroSearch)
- 12:30 - 1:30 PM LUNCH (On Your Own)
- 1:30 - 3:15 PM Work Group Sessions (Open to Everyone)
- Rappahannock, James & Roanoke Room • Joint Meeting: Legal Issues and EAR Legislative Committee  
C. Smay (Warner, Norcross); K. Shuley (Brown McCarroll); W. Bird (Westinghouse)  
[TOPIC: Env. Auditing Policy (Enforcement & Disclosure), by Ken Pokalsky, New York Business Council; and Ed Frost, Coalition for Environmental Auditing]

PBC

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32

- Boardroom 110  • EAR Standards Work Group (Committee Members Only)  
C. Hedstrom (A.D. Little)
- 3:15 - 3:30 PM Break (Chesapeake Ballroom Foyer)
- 3:30 - 5:00 PM Roanoke Room  • Internal Auditing [TOPIC: "GE's Operating Review," by Robert Ehrhardt, Mgr., EHS]  
T. Patel (Rohm & Haas); R. Evans (Oxy)
- Rappahannock & James Room  • International Issues [TOPIC: "Product Stewardship and Toxic Substances," by Frederick C. McEldowney, CMA Dir. of International Issues, and "International Requirements of TSCA," by Michael J. Walker, Enforcement Counsel, Toxics Litigation Office - USEPA]  
J. Slotnick (Mobil); B. Edwards (PPG Ind.)
- 5:30 - 7:30 Registration and COCKTAIL HOUR (EAR)  
Dewey Room

Tuesday, September 14, 1993

- 8:00 - 8:30 AM  Registration (Chesapeake Ballroom Foyer)
- 8:30 - 9:15 AM Chesapeake Ballroom  Welcome and Annual Meeting Reports - W. Yodis  
(EAR President, Allied Signal)
- 9:15 - 11:00 AM  Panel Session: "International Environmental Due Diligence Auditing" - co-sponsored by International and Real Property Site Assessment Work Groups  
Speakers: Australia - Rick Mire (Mobil Oil)  
International - David Hackett, Esq. (Baker & MacKenzie)
- 10:00 - 10:15 AM BREAK (Chesapeake Ballroom Foyer)
- 11:00 - 11:45 PM  Computer Issues Work Group: Results of the "Shoot Out"  
S. MacIntyre (Kodak); B. Ruble (Infodata)
- 12:00 - 1:30 PM LUNCH (Decatur Room - Plaza Level)
- 1:30 - 4:00 PM Chesapeake Ballroom  Panel Session: The Future of Auditing under the New Administration - co-sponsored by the Legislative Committee and Legal Issues Work Group
  - "New Directions in EPA Enforcement Policy as Relates to Auditing" (Steven Chester, Deputy Enforcement Counsel - Office of Enforcement - RCRA USEPA-HQ; Michael J. Walker - Enforcement Counsel, Toxics Litigation Office - USEPA)
  - "New Accounting Policies for Environmental Liabilities" (Kurt Hohl, SEC Ofc. of Chief Accountant)
- 3:45 PM ADJOURN

Continued after break.

PBC

(Please Use Ball Point Pen - Press Hard)

FLORIDA PUBLIC SERVICE COMMISSION  
DOCUMENT / RECORD REQUEST

TO: Al Rake  
UTILITY: SCS Br (Gulf Power Co)  
FROM: Mike Buckley  
(AUDIT MANAGER)

(AUDITOR PREPARING REQUEST)

REQUEST NUMBER: 11  
AUDIT PURPOSE: Environmental

DATE OF REQUEST: 8/30/94

REQUEST THE FOLLOWING ITEM(S) BE PROVIDED BY 9/2/94 (DATE)

REFERENCE RULE 25-22.006, F.A.C., THIS REQUEST IS MADE:

- INCIDENT TO AN INQUIRY
- OUTSIDE OF AN INQUIRY

ITEM DESCRIPTION:

- ① Please send copies of all invoices underlined under ~~REF~~ REFERNO. M40437RC 52-1...
- ② FOR EACH Explain why it is a necessary cost to comply with one of the approved FCRC items. 52 to 52-2 10
- ③ What is included in Labor Expenses other than Labor? M40437RC (Benefit included in Payroll like Vacation & Holidays)

TO: AUDIT MANAGER \_\_\_\_\_ DATE \_\_\_\_\_

THE REQUESTED RECORD OR DOCUMENTATION:

- (1)  HAS BEEN PROVIDED TODAY
- (2)  CANNOT BE PROVIDED IN THREE (3) WORK DAYS BUT WILL BE MADE AVAILABLE BY \_\_\_\_\_
- (3)  AND IN MY OPINION THIS MATERIAL IS PROPRIETARY AND CONFIDENTIAL BUSINESS INFORMATION AS DEFINED IN 364.183, 366.093, OR 367.156, F.S. I UNDERSTAND THAT TO OBTAIN TEMPORARY CONFIDENTIAL HANDLING A NOTICE OF INTENT MUST BE FILED WITH THE DIVISION OF RECORDS AND REPORTING. TO MAINTAIN CONTINUED CONFIDENTIAL HANDLING OF THIS MATERIAL THE UTILITY OR OTHER PERSON MUST, WITHIN 21 DAYS AFTER THE COMMISSION STAFF HAS OBTAINED THE MATERIAL (OR IN THE CASE OF MATERIAL OBTAINED DURING THE COURSE OF AN AUDIT, WITHIN 21 DAYS AFTER THE AUDIT EXIT CONFERENCE) FILE A REQUEST FOR CONFIDENTIAL CLASSIFICATION WITH THE DIVISION OF RECORDS AND REPORTING, REFER TO RULE 25-22.006 F.A.C.
- (4)  THE ITEM WILL NOT BE PROVIDED. (SEE ATTACHED MEMORANDUM)

SIGNATURE AND TITLE OF RESPONDENT

10-11

(Please Use Ball Point Pen - Press Hard)

RECEIVED  
FLORIDA PUBLIC SERVICE  
COMMISSION

FLORIDA PUBLIC SERVICE COMMISSION  
DOCUMENT / RECORD REQUEST

94 SEP 26 AM 10: 18

TO: Ray Grove  
FROM: John T. [unclear]  
(AUDIT MANAGER)

AUDITING &  
FINANCIAL ANALYSIS DIV

REQUEST NUMBER: 12

DATE OF REQUEST: 9/22/94

AUDIT PURPOSE: Environmental Cost Recovery  
REQUEST THE FOLLOWING ITEM(S) BE PROVIDED BY 9/26/94 (DATE)

REFERENCE RULE 25-22.006, F.A.C., THIS REQUEST IS MADE:

- INCIDENT TO AN INQUIRY
- OUTSIDE OF AN INQUIRY

ITEM DESCRIPTION:

Please Provide A Copy of Consent Order  
No. 88-0471 Between Gulf and FDEP

TO: AUDIT MANAGER \_\_\_\_\_ DATE \_\_\_\_\_

THE REQUESTED RECORD OR DOCUMENTATION:

- (1)  HAS BEEN PROVIDED TODAY
- (2)  CANNOT BE PROVIDED IN THREE (3) WORK DAYS BUT WILL BE MADE AVAILABLE BY \_\_\_\_\_
- (3)  AND IN MY OPINION THIS MATERIAL IS PROPRIETARY AND CONFIDENTIAL BUSINESS INFORMATION AS DEFINED IN 364.183, 366.093, OR 367.156, F.S. I UNDERSTAND THAT TO OBTAIN TEMPORARY CONFIDENTIAL HANDLING A NOTICE OF INTENT MUST BE FILED WITH THE DIVISION OF RECORDS AND REPORTING. TO MAINTAIN CONTINUED CONFIDENTIAL HANDLING OF THIS MATERIAL THE UTILITY OR OTHER PERSON MUST, WITHIN 21 DAYS AFTER THE COMMISSION STAFF HAS OBTAINED THE MATERIAL (OR IN THE CASE OF MATERIAL OBTAINED DURING THE COURSE OF AN AUDIT, WITHIN 21 DAYS AFTER THE AUDIT EXIT CONFERENCE) FILE A REQUEST FOR CONFIDENTIAL CLASSIFICATION WITH THE DIVISION OF RECORDS AND REPORTING, REFER TO RULE 25-22.006 F.A.C.
- (4)  THE ITEM WILL NOT BE PROVIDED. (SEE ATTACHED MEMORANDUM)

[Signature]  
SIGNATURE AND TITLE OF RESPONDENT  
Technical Audit Specialist.

DISTRIBUTION:  
Original: Utility Complete and Return to Auditor    Pink: To FPSC Analyst    Goldenrod: Audit File Copy    Canary: Utility Retain  
PC/ASA-6 (Rev. 7/90)

10-12



# Florida Department of Environmental Regulation

Northwest District • 160 Governmental Center • Pensacola, Florida 32501-5794 • 904-436-8300

Bob Martinez, Governor

Dale Twachtman, Secretary

John Shearer, Assistant Secretary  
Robert Kneigt, Deputy Assistant Secretary

April 17, 1989

RECEIVED  
FLORIDA PUBLIC SERVICE  
COMMISSION  
94 SEP 26 AM 10:18  
AUDITING &  
FINANCIAL ANALYSIS DIV

Mr. L. Ray Harry, Supervisor  
Environmental Affairs  
Gulf Power Company  
Post Office Box 1151  
Pensacola, Florida 32520-1151

Dear Mr. Harry:

This is in response to your letter dated March 31 which enclosed a copy of Consent Order, 88-0471, signed by Mr. Earl Parsons. The Consent Order was executed by Mr. R. V. Kriegel on April 14 and is attached for your compliance.

The Lynn Haven and Bonifay sites investigation reports should be submitted in accordance with Paragraph 6 of the Consent Order. In addition, please submit a list and location of the sites to be investigated.

If you have any questions, please call Bill Kellenberger at 436-8360.

Sincerely,

*Thomas W. Moody*  
Thomas W. Moody, P.E.  
Waste Management Program  
Administrator

TWM: bkl

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BEFORE THE STATE OF FLORIDA  
DEPARTMENT OF ENVIRONMENTAL REGULATION

IN THE OFFICE OF THE  
NORTHWEST DISTRICT

OGC FILE NO. 88-0471

STATE OF FLORIDA DEPARTMENT  
OF ENVIRONMENTAL REGULATION,

Complainant,

vs.

GULF POWER COMPANY,  
A Florida Corporation

Respondent.

---

CONSENT ORDER

Pursuant to the provisions of Sections 403.061(8) and 120.52(9), Florida Statutes, and Florida Administrative Code Rule 17-103.110(3), this Consent Order is entered into between the State of Florida Department of Environmental Regulation (hereinafter "the Department") and Gulf Power Company (hereinafter "Respondent").

1. The Department is the administrative agency of the State of Florida charged with the authority to administer and enforce the provisions of Chapter 403, Florida Statutes, and the rules promulgated thereunder in Florida Administrative Code Title 17.

2. Respondent is a Pensacola company authorized to conduct business in the State of Florida. Respondent owns and

operates electrical substation facilities which are located in the Department's Northwest District.

3. On March 29, 1988, representatives for Respondent met with Department personnel to discuss the past use at electrical substations of commercially available herbicides such as Anaconda Weed Killer which contained arsenic (hereinafter, the "contaminant"). Respondent reviewed results of studies conducted at two of the substation sites.

4. On April 4, 1988, the Department received a letter dated March 31, 1988, from the Respondent that outlined a detailed plan for further investigation of one of the two sites.

5. On April 13, 1988, representatives of the Department again met with the Respondent to discuss progress of the site investigation.

Therefore, having reached a resolution of the matter pursuant to Florida Administrative Code Rule 17-103.110(3), Respondent and the Department mutually agree and it is ORDERED:

6. Respondent shall implement the Preliminary Contamination Assessment Actions attached hereto as Exhibit I in the manner and within the time frames specified in an approved Preliminary Contamination Assessment Plan (PCAP) as provided in Exhibit I.

7. Respondent shall include in its PCAP a proposed schedule for investigating certain electrical substations within the Northwest District with elevated levels of the

contaminant in the soil. The sites may be investigated concurrently, consecutively, or staggered, provided the time frames in the PCAP are met for each site. It is understood that the PCAP may recommend no further action at some sites and a prioritized schedule for investigation of the remaining sites based on available information.

8. In the event the Preliminary Contamination Assessment Report (PCAR), prepared pursuant to the study described in Exhibit I, reveals the presence in the surface or groundwater of the contaminant in levels which would require corrective action under Florida Administrative Code Rule 17-28.700(7), Respondent shall implement the corrective actions in the manner and within the time frames set forth in the document entitled "Corrective Actions for Ground Water Contamination Cases" attached as Exhibit II. The sites may be investigated concurrently, consecutively, or staggered, provided these time frames are met. Such time frames shall begin upon notification by the Department that the presence of contaminants has been confirmed and that such corrective actions are necessary. "Within 90 days from the effective date of the Order" as stated in paragraph 1 of Exhibit II shall mean 90 days from the date of the Department's notification of the need to implement the corrective actions.

9. Respondent shall allow authorized representatives of the Department access to the property at reasonable times for

the purpose of determining compliance with this Consent Order and the rules and regulations of the Department.

10. The Department hereby expressly reserves the right to initiate appropriate legal action to prevent or prohibit the future violation of applicable statutes, or the rules promulgated thereunder, not arising from the facts known or determinable by the Department, which have led to this Consent Order; provided further that nothing herein shall preclude the Department from taking action to deal with circumstances that constitute an immediate serious danger to the public health, safety or welfare.

11. The Department, for and in consideration of the complete and timely performance by Respondent of the obligations agreed to in this Consent Order, hereby agrees to waive its right to seek the judicial imposition of damages, civil or criminal penalties or administrative hearing Pursuant to Section 120.57, Florida Statutes for any violations of its statutes or rules which might relate to the circumstances described in this Consent Order, and the Department waives its right to an administrative hearing under the terms of this Consent Order. Respondent acknowledges its right to judicial review of final agency action pursuant to Section 120.68, Florida Statutes and waives such right to challenge the terms of this Consent Order; provided, however that respondent reserves the right to seek judicial review of any changes to

this Consent Order made as a result of a proceeding instituted by a third party or a proceeding instituted by the respondent pursuant to paragraph 13 below.

12. Respondent denies that it has violated any local, state or federal law, rule or regulation applicable to or in respect of any actions, omission, conditions, events, ownership, control, operations or activities relating to the facility or the site, or that it is liable or responsible for any corrective action, pollution, including without limitation; groundwater contamination, or damage to air, waters or other natural resources, or to property, human health or the environment, relating in any way to the facility or the site.

13. With regard to any determination notice, request or other action made or taken by the Department regarding Respondent's responses to the actions made pursuant to this Consent Order or any attachment hereto, Respondent may file a petition for formal or informal administrative hearing proceeding, if Respondent objects to the Department's determination, notice, request or other action pursuant to Section 120.57, Florida Statutes, and Chapters 17-103, and 28-5, Florida Administrative Code. The petition must conform with the requirements of Florida Administrative Code Rule 28-5.021 and must be received by the Department's Office of General Counsel, 2600 Blair Stone Road, Tallahassee, Florida 32399-2400, within 14 days after receipt of notice from the



Department of any determination Respondent wishes to challenge. Failure to file a petition within this time period shall constitute a waiver by Respondent of his right to request an administrative proceeding under Section 120.57, Florida Statutes. The Department's determination, upon expiration of the 14 day time period if no petition is filed, or the Department's Final Order as a result of the filing of a petition, shall be incorporated by reference into this Consent Order and made part of it. All other aspects of this Consent Order shall remain in full force and effect at all times.

14. If any event occurs which causes delay or the reasonable likelihood of delay in the achievement of the requirements of paragraphs 6-8, Respondent shall notify the Department orally and shall, within seven calendar days, notify the Department in writing of the anticipated length and cause of delay, the measures taken or to be taken to prevent or minimize the delay, the time table by which Respondent intends to implement these measures. If the delay or anticipated delay has been or will be caused by circumstances beyond the reasonable control of Respondent, the time for performance hereunder shall be extended for a period equal to the delay resulting from such circumstances. Such extension shall be confirmed by letter from the Department. Respondent shall adopt all reasonable measures necessary to avoid or minimize delay.

15. Persons not Parties to this Consent Order whose substantial interests are affected by this Consent Order have a right, pursuant to Section 120.57, Florida Statutes, to petition for an administrative determination (hearing) on it. The petition must conform to the requirements of Florida Administrative Code Chapters 17-102 and 28-5, and must be filed (received) in the Department's Office of General Counsel, 2600 Blair Stone Road, Tallahassee, Florida 32301, within 14 days of receipt of this notice. Failure to file petition within the 14 days constitutes a waiver of any right such person has to administrative determination (hearing) pursuant to Section 120.57, Florida Statutes.

16. Entry of this Consent Order does not relieve Respondent of the need to comply with applicable Federal, State, or local laws, regulations or ordinances. The entry of this Consent Order does not abrogate the rights of substantially affected persons who are not parties to this Order, pursuant to Chapter 120, Florida Statutes.

17. The terms and conditions set forth in the Consent Order may be enforced in a court of competent jurisdiction pursuant to Sections 120.69, 403.121 or 403.131, Florida Statutes. Failure to comply with terms of this Consent Order shall constitute a violation of Section 403.161(1)(b), Florida Statutes.

18. Respondent is fully aware a violation of the terms of this Consent Order may subject Respondent to judicial imposition of damages, civil penalties of up to \$10,000 per offense, and criminal penalties.

19. No modification of the terms of this Consent Order shall be effective until reduced to writing and executed by both the Respondent and the Department.

20. This Consent Order shall take effect upon the date of filing and acknowledgement by the Clerk of the Department and shall constitute final agency action by the Department pursuant to Section 120.69, Florida Statutes and Florida Administrative Code Rule 17-103.110.

FOR RESPONDENT:

March 31, 1989  
Date

Earl B. Parsons, Jr.  
EARL B. PARSONS, JR.  
Vice President, Electric  
Operations  
GULF POWER COMPANY.  
500 Bayfront Parkway  
Post Office Box 1151  
Pensacola, Florida 32520  
(904) 444-6383

DONE AND ORDERED this 14<sup>th</sup> day of April, 1989, in  
Pensacola, Florida.

[Signature]  
ROBERT V. KRIEGER  
Deputy Assistant Secretary  
STATE OF FLORIDA DEPARTMENT OF  
ENVIRONMENTAL REGULATION  
160 Governmental Center  
Pensacola, Florida 32501-5794  
(904) 436-8300

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CERTIFICATE OF SERVICE

This is to certify that this CONSENT ORDER and all copies were mailed before the close of business on April 14, 1989 to the listed person.

i  
FILING AND ACKNOWLEDGEMENT FILED, on this date, pursuant to S.120.52 (10), Florida Statutes, with the designated Department Clerk, receipt of which is hereby acknowledged.

L. J. DeLac  
Clerk

4-14-89  
Date

PRELIMINARY CONTAMINATION ASSESSMENT ACTIONS

1. Within 90 days of the effective date of the Order incorporating these preliminary contamination assessment actions, Respondent shall submit a Preliminary Contamination Assessment Plan (PCAP) to the Department. The PCAP shall describe the tasks that Respondent proposes to perform in order to determine whether elevated concentrations of arsenic (hereinafter, the "contaminant") are present in the soil, sediment, surface water or groundwater at Respondent's facility; and, if so, whether such concentrations have resulted in a violation of the water quality standard for the contaminant established in Florida Administrative Code Chapter 17-3. The PCAP shall include a time schedule for each task so that all tasks can be completed and a Preliminary Contamination Assessment Report (PCAR) can be submitted to the Department in accordance with the schedule approved by the Department in the PCAP.

2. The PCAP shall include provisions for the installation and sampling of, in most cases, a minimum of three monitor wells to determine the groundwater quality and flow direction at the site. Proposal of fewer wells or an alternate well configuration is subject to Department approval. Provision to sample surface waters, sediments and soils shall be included as necessary.



A. One of the wells shall be located downgradient of the area suspected of highest concentrations; other wells shall be located downgradient of the area suspected of highest contamination as deemed necessary; one of the wells may be an unaffected background well as deemed necessary.

B. The wells, surface waters, sediments and soils, as applicable, shall be sampled and analyzed for the contaminant using EPA approved methods.

3. The PCAP shall include provisions for investigation of the following conditions, as applicable, at the substation sites:

A. The presence of elevated concentrations of the contaminant in the soil at the site;

B. The aquifers present beneath the site and their Chapter 17-3, FAC, groundwater classification;

C. The number and locations of all public and private potable supply wells within a 0.1 mile radius of the site;

D. The presence of surface waters of the State within a 1/2 mile radius of the site and, if applicable, their Chapter 17-3, FAC, classification; and

E. The geology and hydrogeology of the site focusing on aquifers and confining units which are present, the potential for movement of contaminants both horizontally and vertically, zones that are likely to be affected, and actual and potential

uses of the groundwater as a resource, only to the extent that such information is readily available as general, published literature.

4. The PCAP shall contain the following site specific information, as applicable;

A. Proposed well construction details including methods and materials, well installation depths and screened intervals and well development procedures;

B. A description of methods and equipment to be used to quantify soil contamination;

C. A description of water sampling methods, including names of sampling personnel, procedures and equipment;

D. Name of laboratory to be used for analytical work;

E. The parameters to be analyzed for, the analytical methods to be used and the detection limits of these analytical methods;

F. Site map depicting monitoring well locations and other proposed sampling sites; and

G. A brief site history, and a description of facility operations, as applicable.

5. The Department shall review the PCAP and provide Respondent with a written response to the proposal. In the event that additional information is necessary for the Department to evaluate the PCAP, the Department shall make a written request to

Respondent for the information and Respondent shall provide the requested information within 20 days from receipt of said request. The PCAP shall incorporate all required modifications to the PCAP identified by the Department. [Any action taken by Respondent with regard to the implementation of the PCAP prior to the Respondent receiving written notification from the Department that the PCAP has been approved shall be at Respondent's risk.]

6. Within the time schedule approved by the Department in the PCAP (unless a written time extension is granted by the Department), Respondent shall submit a written Preliminary Contamination Assessment Report (PCAR) to the Department. The PCAR shall:

A. Summarize and analyze all PCAP tasks;

B. Compare analytical data collected with surface and groundwater quality standards for the contaminant set forth in Florida Administrative Code Chapter 17-3. The following laboratory quality assurance data shall be submitted along with the analytical results;

- (1) The detection limits for these analyses;
- (2) The results from the analyses of field blank and duplicate samples;
- (3) The results from reagent water blanks run on that day (5 percent of samples run, minimum);
- (4) The spike and surrogate percent recoveries for the data set; and

(5) The actual chromatograms, if requested by the Department.

C. Identify, to the extent possible, the source(s), extent, and concentrations of the contaminant, and the existence of any imminent hazards.

7. The Department shall review the PCAR and determine whether it is adequate to meet the objectives of the PCAP. In the event that additional information is necessary to evaluate the PCAR, the Department shall make a written request and Respondent shall provide all requested information within 60 days of receipt of said request.

8. Respondent shall provide notification to the Department at least ten days prior to the installation or sampling of any monitoring wells, and shall allow Department personnel the opportunity to observe installation and sampling and to take split samples. All necessary approvals must be obtained from the appropriate water management district before any wells are installed. Monitoring data shall be exchanged between Respondent and the Department as soon as it is available.

9. The Respondent is required to comply with all local, state and federal regulations and to obtain any necessary approvals from local, state and federal authorities in carrying out these assessment actions.

10. If the Department's review of the PCAR indicates that the surface water or groundwater is contaminated in excess of

Department Standards, or if the Department rejects the PCAP or PCAR for not meeting the objectives of analyzing or reporting on the analysis of the contaminants that are the subject of the assessment, the Department reserves the right to do any or all of the following:

A. Notify Respondent that a Contamination Assessment Plan (CAP) is required;

B. Seek further administrative relief through the filing of a Notice of Violation or entry of a Consent Order which requires Respondent to conduct further assessment and clean-up at its facility;

C. File suit for injunctive relief, civil penalties, damages and expenses, or

D. Perform the necessary corrective actions at Respondent's facility and seek to recover the costs of such actions from Respondent.



CORRECTIVE ACTIONS FOR GROUNDWATER CONTAMINATION CASES

1. Within 90 days of the effective date of the Order incorporating these contamination assessment actions, Respondent shall submit to the Department a detailed written Contamination Assessment Plan (CAP). If the Respondent has conducted a Preliminary Contamination Assessment, the Respondent shall submit to the Department a detailed written CAP within 90 days of receipt of notice from the Department that a CAP is required. The purpose of the CAP shall be to propose methods for collection of information necessary to meet the objectives of the contamination assessment. Hereinafter, the "contaminant" shall mean arsenic, and "contamination" shall mean arsenic concentrations in excess of Department standards.

A. The objectives of the Contamination Assessment shall be to:

- (1) Establish the areal and vertical extent of soil, sediment, surface water and groundwater contamination;
- (2) Determine or confirm the contaminant source(s); mechanisms of contaminant transport; rate and direction of contaminant movement in the soils, surface water and groundwater; and rate and direction of groundwater flow;
- (3) Provide a complete characterization of the contamination plume(s);

(4) Determine whether interim remedial measures are necessary to abate any imminent hazard;

(5) Describe pertinent geologic and hydrogeologic characteristics of affected and potentially affected hydrogeologic zones;

(6) Describe geologic and hydrogeologic characteristics of the site which influence migration and transport of the contaminant; and

(7) Provide a site history including description of facility operations, as applicable.

B. The CAP shall specify tasks, which are necessary to achieve the objectives described in subparagraph 1.A. above. The CAP shall include a reasonable time schedule for completing each task. The tasks may include, but are not limited to the following:

(1) Use of piezometers or wells to determine the horizontal and vertical directions of the groundwater flow;

(2) Use of electromagnetic conductivity (EM) and other geophysical methods to trace extent of the contaminant in groundwater;

(3) Use of fracture trace analysis to discover linear zones in which discrete flow could take place;

(4) Use of well points or monitoring wells to sample groundwater in affected areas and to determine the vertical and horizontal extent of the groundwater plume;

(5) Sampling of public and private wells;  
(6) Sampling of surface water and sediments;  
(7) Determination of the horizontal and vertical extent of arsenic contaminated soil;

(8) Use of soil and well borings to determine pertinent site-specific geologic and hydrogeologic characteristics of affected and potentially affected hydrogeologic zones such as aquifers, confining beds, and unsaturated zones; and

(9) Use of geophysical methods, pump tests and slug tests to determine geologic and hydrogeologic characteristics of affected and potentially affected hydrogeologic zones.

C. The CAP shall provide detailed information as to how proposed tasks are to be carried out. The CAP shall include, as applicable, the following information:

(1) Proposed sampling locations and rationale for their placement;

(2) A description of methods and equipment to be used to identify and quantify soil or sediment contamination;

(3) A description of water sampling methods;

(4) Parameters to be analyzed for, analytical methods to be used, and detection limits of these methods;

(5) Proposed piezometer and well construction details including methods and materials, well installation depths and screened intervals, well development procedures;

(6) A description of methods proposed to determine aquifer properties (e.g., pump tests, slug tests, permeability tests, computer modeling);

(7) A description of geophysical methods proposed for the project;

(8) Details of any other assessment methodology proposed for the site;

(9) A description of any survey to identify and sample public or private wells which are or may be affected by the contaminant plume;

(10) A description of the regional geology and hydrogeology of the area surrounding the site;

(11) A description of site features (both natural and man-made) pertinent to the assessment;

(12) A description of methods and equipment to be used to determine the site specific geology and hydrogeology; and

→ (13) Details, including disposal or treatment methods, of any immediate remedial actions proposed for the site such as soil removal, treatment, soil stabilization, or containment.]

D. The CAP shall contain as a separate document a Quality Assurance Project Plan (QAPP), which shall apply to all sampling and analysis required by this Consent Order. The QAPP shall be prepared in accordance with the requirements set forth in

the document titled "DER Guidelines for Preparing Quality Assurance Plans, DER-QA-001/85, January 30, 1986." A copy of the document is available upon request from the Department. A QAPP is required for all persons collecting or analyzing samples. The Department reserves the right to reject all results submitted by Respondent prior to QAPP approval or are not in accordance with the Department approved QAPP.

→ 2. The Department shall review the CAP and provide the Respondent with a written response to the proposal. [Any action taken by the Respondent with regard to the implementation of the CAP prior to the Respondent receiving written notification from the Department that the CAP has been approved shall be at the Respondent's risk.]

3. In the event that additional information is necessary for the Department to evaluate the CAP, the Department shall make a written request to the Respondent for the information, and within 60 days from receipt of said request, Respondent shall provide all requested information in writing to the Department unless the requested information requires additional field work in which case the Respondent shall submit to the Department within 30 days of receipt of said request, a written schedule for completing the field work needed to provide the requested information.

4. In the event that the Department determines that the CAP submitted by Respondent does not adequately address the



objectives of the Contamination Assessment as set forth in subparagraph 1.A. above, the Department will notify the Respondent in writing of the CAP's deficiencies. Respondent shall then have 90 days from the Department's notification to submit a modified CAP addressing the deficiencies noted by the Department.

5. If the Department determines upon review of the resubmitted CAP that the CAP still does not adequately address the objectives of the CAP as set forth in subparagraph 1.A. above, the Department, at its option, may choose either to:

A. Draft specific modifications to the CAP and notify Respondent in writing that the Department's modification shall be incorporated in the CAP; or

B. Notify Respondent in writing that Respondent has failed to comply with paragraph four above, in which case the Department may do any or all of the following: take legal action to enforce compliance with the Order, file suit to recover damages and civil penalties, or complete the corrective actions outlined herein and seek to recover the costs of completion from Respondent.

6. Once a CAP has been approved by the Department, it shall become effective and made a part of this Order and shall be implemented within ten days of the Department's written notification to Respondent that the CAP has been approved. The CAP shall incorporate all required modification to the CAP identified by the Department. Within 15 working days of

completion of the CAP tasks, Respondent shall provide written notice to the Department that the CAP tasks have been completed.

7. Within 90 days of completion of the tasks in the CAP, Respondent shall submit a written Contamination Assessment Report (CAR) to the Department. The CAR shall:

A. Summarize all tasks which were implemented pursuant to the CAP;

B. Specify results and conclusion regarding the Contamination Assessment objectives outlined in subparagraph 1.A.; and

C. Propose an appropriate conceptual Remedial Action Plan (RAP) based on the conclusions of the CAR.

8. The Department shall review the CAR and determine whether it has adequately met the objectives specified in subparagraph 1.A. In the event that additional information is necessary to evaluate the CAR, the Department shall make a written request to the Respondent for the information. Within 60 days of receipt of said request, Respondent shall provide all requested information unless the requested information requires additional field work in which case the Respondent shall submit, within 30 days of said request, to the Department a reasonable written schedule for completing the field work needed to provide the requested information. The Department shall provide written approval of the CAR once all of the CAP objectives and tasks have been satisfactorily completed.

9. If the Department does not approve of the proposed RAP, the Department will notify the Respondent in writing of the determination including a technical rationale and suggested alternatives. The Respondent shall then have 90 days from the Department's notification to resubmit a proposed alternate RAP.

10. If the Department determines upon review of the resubmitted RAP that it does not agree with the proposal, the Department at its option, may choose to either:

A. Choose a remedial action alternative for the Respondent to carry out; or

B. Notify the Respondent that Respondent has failed to comply with paragraph 9 above, in which case the Department may do any or all of the following; take legal action to enforce compliance with the Order, file suit to recover damages and civil penalties, or complete the corrective actions outlined herein and seek to recover the costs of completion from Respondent.

11. Within 90 days of receipt of written notice from the Department, Respondent shall submit to the Department a detailed RAP. The RAP shall be signed and sealed by a registered Professional Engineer in accordance with Chapter 471, Florida Statutes. The objective of the remedial action shall be to achieve compliance with the groundwater standard for the contaminant if feasible. The RAP shall include:

A. Rationale for the remedial action proposed which shall include at a minimum:

(1) Results from any pilot studies or bench tests;

(2) Evaluation results for the proposed remedial alternative based on the following criteria:

a. Long and short term environmental impacts;

b. Implementability, which may include, but not be limited to, ease of construction, site access, and necessity for permits;

c. Operation and maintenance requirements;

d. Reliability;

e. Feasibility; and

f. Costs.

→ [ (3) Soil cleanup criteria such that the contaminated soils will not produce a leachate which contains the contaminant in excess of State Water Quality Standards established in 17-3, F.A.C. ]

B. Design and construction details and specifications for the remedial alternative selected;

C. Operational details of the remedial action including the disposition of any effluent, expected contaminant concentrations in the effluent, an effluent sampling schedule if treated groundwater is being discharged to groundwater or to surface waters as a result of remedial action;

- D. A separate QAPP document;
- E. Details of the treatment or disposition of any contaminated soils or sediments;
- F. Proposed methodology including post remedial action groundwater monitoring as applicable for evaluation of the site status after the remedial action is complete to verify accomplishment of the objective of the RAP; and
- G. Schedule for the completion of the remedial action.

12. The Department shall review the proposed RAP and provide Respondent with a written response to the proposal. Respondent shall not implement the RAP until Respondent receives written notification from the Department that the RAP has been approved.

13. In the event that additional information is necessary for the Department to evaluate the RAP, the Department shall make a written request to Respondent for the information, and Respondent shall provide all requested information in writing to the Department within 60 days from receipt of said request unless the requested information requires additional field work in which case the Respondent shall submit in writing to the Department a reasonable schedule for completing the field work needed to provide the requested information.

14. In the event that the Department determines that the RAP submitted by the Respondent does not adequately address the



objectives set forth in paragraph 9, the Department will notify the Respondent in writing of the RAP's deficiencies. The Respondent shall then have 60 days from the Department's notification to submit a modified RAP addressing the deficiencies noted by the Department.

15. If the Department determines upon review of the resubmitted RAP that the RAP still does not adequately address the objectives of the RAP, the Department, at its option, may choose to either:

A. Draft specific modifications to the RAP and notify the Respondent in writing that the Department's modifications shall be incorporated in the RAP; or

B. Notify the Respondent that Respondent has failed to comply with the paragraph 12 above, in which case the Department may do any or all of the following: take legal action to enforce compliance with the Order, file suit to recover damages and civil penalties, or complete the corrective actions outlined herein and seek to recover the costs of completion from Respondent.

16. Once a RAP has been approved by the Department, it shall become effective and made a part of this Order and shall be implemented within 30 days from receipt of the Department's notification to the Respondent that the RAP has been approved. The RAP shall incorporate all required modifications to the RAP identified by the Department.

17. Following termination of remedial action designated monitoring wells shall be sampled on a schedule approved by the Department.

18. Following completion of the remedial action and post-remedial action monitoring, the Respondent shall submit a Site Rehabilitation Completion Report (SRCR) to the Department for approval. The SRCR shall be signed and sealed by a registered Professional Engineer in accordance with Chapter 471, F.S., unless "no further action" or "monitoring only" was proposed and was approved by the Department. The SRCR shall contain a demonstration, with supporting documentation, that site cleanup objectives have been achieved.

19. Within 60 days of receipt of the SRCR, the Department shall approve the SRCR or make a determination that the SRCR does not contain sufficient information to support the demonstration that cleanup objectives have been achieved.

20. If the Bureau determines that the SRCR is not adequate based upon information provided, the Department will notify the Respondent in writing. Site rehabilitation activities shall not be deemed complete until such time as the Department provides the Respondent with written notice that the SRCR is approved.

21. After beginning implementation of a CAP or RAP, Respondent shall submit quarterly written progress reports to the

Department. These progress reports shall describe the status of each required CAP and RAP task. The reports shall be submitted until planned tasks have been completed to the satisfaction of the Department. No progress reports will be required for CAPs or RAPs completed in three months or less. The final report shall satisfy this requirement.

22. Respondent shall provide written notification to the Department at least ten days prior to installing monitoring or recovery wells, and shall allow Department personnel the opportunity to observe the location and installation of the wells. All necessary approvals must be obtained from the water management district before Respondent installs the wells.

23. Respondent shall provide written notification to the Department at least ten days prior to any sampling, and shall allow Department personnel the opportunity to observe sampling or to take split samples. Monitoring data shall be exchanged between the Respondent and the Department as soon as it is available.

24. The Respondent is required to comply with all applicable local, state and federal regulations and to obtain any necessary approvals from local, state and federal authorities in carrying out these corrective actions.

25. Respondent shall immediately notify the Department of any problems encountered by Respondent which require modification of any task in the approved CAP or RAP, and obtain Department approval prior to implementing any such modified tasks.

26. Should the Department conclude that cleanup of the contaminated area to Department standards is not feasible; or should Respondent not completely implement the RAP as approved by the Department; the Department may determine no further action is necessary or may seek restitution from Respondent for environmental damages resulting from pollution as a result of Respondent's actions. Within 60 days of receipt of Department written notification of its intent to seek said restitution, Respondent may pay the amount of the damages or may, if it chooses, initiate negotiations with the Department regarding the monetary terms of restitution to the state. Respondent is aware that should a negotiated sum or other compensation for environmental damages not be agreed to by the Department and Respondent within 90 days of receipt of Department written notification of its intent to seek restitution, the Department may institute appropriate action, either administrative, through a Notice of Violation, or judicial, in a court of competent jurisdiction through a civil complaint, to recover Department assessed environmental damages pursuant to Section 403.141, Florida Statutes.

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

In Re: Environmental Cost ) DOCKET NO. 950007-EI  
Recovery Clause )  
\_\_\_\_\_ ) FILED: JANUARY 25, 1995

CERTIFICATE OF SERVICE

I HEREBY CERTIFY that the one copy of Staff's Testimony of Michael E. Buckley has been furnished by U.S. Mail this 25th day of January, 1995, to the following:

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