

State of Florida



# Public Service Commission

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TALLAHASSEE, FLORIDA 32399-0850

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COMMISSION  
CLERK

**DATE:** October 22, 2004

**TO:** Kay B. Flynn, Chief of Records, Division of the Commission Clerk & Administrative Services

**FROM:** Adrienne E. Vining, Senior Attorney, Office of the General Counsel *AEV*

**RE:** Docket No. 040001-EI – Fuel and Purchased Power Cost Recovery Clause with Generating Performance Incentive Factor

Please find attached for filing in the above-referenced docket an original and seven copies of the following:

1. Revised Direct Testimony of Joseph W. Rohrbacher, on behalf of Commission Staff

The Direct Testimony of Joseph W. Rohrbacher, which was originally filed on October 11, 2004, has been revised, and Exhibits JWR-3, JWR-4, and JWR-5 have been deleted from the testimony. These exhibits, found in Document No. 10968-04, contain confidential information which can now be returned to the utility.

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FPSC-COMMISSION CLERK

MEMORANDUM

OCTOBER 22, 2004

TO: DIVISION OF THE COMMISSION CLERK AND ADMINISTRATIVE SERVICES

FROM: OFFICE OF THE GENERAL COUNSEL (VINING) *AEV*

RE: DOCKET NO. 040001-EI - FUEL AND PURCHASED POWER COST RECOVERY CLAUSE WITH GENERATING PERFORMANCE INCENTIVE FACTOR.

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Attached is the REVISED DIRECT TESTIMONY OF JOSEPH W. ROHRBACHER, on behalf of Commission Staff to be filed in the above-referenced docket.

AEV/jb  
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DOCUMENT NUMBER-DATE  
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FPSC-COMMISSION CLERK

*DOCKET NO. 040001-EI*: Fuel and purchased power cost recovery clause and generating performance incentive factor.

*WITNESS*: **Direct Testimony Of Joseph W. Rohrbacher**,  
Appearing On Behalf Of Commission Staff

*DATE FILED*: October 11, 2004 (Revised October 22, 2004)

1 DIRECT TESTIMONY OF JOSEPH W. ROHRBACHER

2 Q. Please state your name and business address.

3 A. My name is Joseph W. Rohrbacher and my business address is 4950 West  
4 Kennedy Blvd., Suite 310, Tampa, Florida, 33609.

5

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

7 A. I am employed by the Florida Public Service Commission as a Regulatory  
8 Analyst Supervisor in the Division of Regulatory Compliance and Consumer  
9 Assistance.

10

11 Q. How long have you been employed by the Commission?

12 A. I have been employed by the Florida Public Service Commission since  
13 January 1992.

14

15 Q. Briefly review your educational and professional background.

16 A. In 1967, I received a B.B.A. Degree in Accounting from Pace University.  
17 I also received an M.B.A. from Long Island University in 1972. I worked for  
18 approximately 14 years in various controller positions for two companies in  
19 New York before joining the Commission staff. I was hired by the Commission in  
20 1992 as a Regulatory Analyst I

21

22 Q. Please describe your current responsibilities.

23 A. Currently, I am a Regulatory Analyst Supervisor with the  
24 responsibilities of administering the Tampa District office, reviewing work  
25 load, and allocating resources to complete field work and issue audit reports

1 when due. I also supervise, plan, and conduct utility audits of manual and  
2 automated accounting systems for historical and forecasted financial  
3 statements and exhibits.

4

5 Q. Have you presented testimony before this Commission or any other  
6 regulatory agency?

7 A. Yes. I filed testimony in the fuel and purchased power cost recovery  
8 clause proceedings in Docket No. 030001-EI.

9

10 Q. **What is the purpose of your testimony today?**

11 A. The purpose of my testimony is to provide information regarding the  
12 incremental security costs of Tampa Electric Company (TECO) that the Tampa  
13 district office audited over the past two years.

14

15 Q. Please provide some background regarding your audit of TECO's  
16 incremental security costs.

17 A. By Order No. PSC-01-2516-FOF-EI, issued December 26, 2001, in Docket No.  
18 010001-EI, and Order No. PSC-02-1761-FOF-EI, issued December 13, 2002, in  
19 Docket No. 020001-EI, the Commission authorized recovery through the capacity  
20 cost recovery clause of certain incremental power plant security expenses  
21 incurred as a result of measures taken in response to the terrorist attacks of  
22 September 11, 2001. As a result of these orders, we began to include security  
23 costs in our audits of the capacity cost recovery clause. The Commission's  
24 Tampa district office has audited actual costs for TECO as part of the audits  
25 in Docket Nos. 030001-EI (Audit Control No. 03-036-2-1) and 040001-EI (Audit

1 Control No. 04-022-2-1). In addition, in the year 2003, we audited TECO's  
2 historical level of security costs.

3

4 Q. Why did you audit the historical level of security costs?

5 A. The orders authorized recovery for incremental security costs.  
6 Incremental is defined as the amount or degree by which something changes.  
7 After the orders were issued, the Commission's auditors and analysts discussed  
8 how to measure incremental costs. We were concerned that new security  
9 measures might mitigate or replace previous security measures. For instance,  
10 a company might hire security guards to staff a guard house at each entrance  
11 to a plant site. This expense is new, but it might also replace some previous  
12 costs for in house personnel to man the entrance gates. Therefore, we decided  
13 that we should review the level of security expenses before the new costs were  
14 incurred. The previous level of expenses would provide a base line to  
15 evaluate the new costs for reasonableness. Therefore, in 2003, we completed  
16 an audit of the historical level of security costs. This audit was filed in  
17 Docket No. 030001-EI (Audit Control No. 02-340-2-1).

18

19 Q. Can you summarize the security costs for TECO that were reviewed in the  
20 audits?

21 A. In each of the audits, we requested that TECO provide a schedule of  
22 actual security costs by month. I have attached to my testimony a chart that  
23 summarizes the schedules provided by the utility. The summary schedule is  
24 Exhibit JWR-1. I have also attached as Exhibit JWR-2, a copy of each of the  
25 schedules provided by TECO.

1

2 Q. It appears that the 2003 security costs are lower than the security  
3 costs for 2002 and 2001. Is this correct?

4 A. Yes. In our audit of 2003 costs, we asked the company about the  
5 decrease in costs. Our request was directed at specific accounts. We asked  
6 "Why is the 2003 combined balance in accounts 921.12 and 921.97 for Security  
7 costs lower than in 2001?" Carlos Aldazabal, Manager Financial Reporting,  
8 provided a written response to our audit inquiry:

9 Incremental security requirements have been scaled back since the  
10 developments of 9/11. A reason for the decreased O&M security  
11 spending can be attributed to the increased capital spending done  
12 to install fencing and monitors at different locations.  
13 Additionally, measures have been adopted such as restricting gate  
14 access at certain locations or limiting entry to only one specific  
15 gate. These measures along with a continuous effort to make sure  
16 the existing security policies are enforced have dramatically  
17 reduced increased security spending.

18

19 Q. Have you reviewed the testimony filed by Denise Jordan on August 10,  
20 2004?

21 A. Yes. I also looked at her Exhibit JDJ-2 that provides a calculation of  
22 2004 Incremental Security O&M Expense. I found it interesting that the  
23 projected 2004 expenses are lower than the 2001, 2002, and 2003 expenses.  
24 Despite this fact, TECO's requested incremental security expenses of \$523,873  
25 are higher than the previous years. In our last two audits, we audited the

1 actual incremental security costs as reported by TECO

2           2001           \$400,651

3           2002           \$393,948

4           2003           \$214,722

5

6 Q.    Did you question anything else in that same exhibit?

7 A.    Yes.  The calculation is based on a 2000 base expense of \$1,927,720.  
8 This total expense is significantly lower than the total security expense  
9 provided, in the audit of base year costs (Docket No. 030001-EI, Audit Control  
10 No. 02-340-2-1).  The number provided was \$2,731,230.  I believe that if this  
11 amount is used, the calculation performed by Ms. Jordan to remove O&M cost  
12 savings is not necessary.  When I recalculate the schedule on JDJ-2 using the  
13 number provided in the audit, the incremental security costs would be  
14 \$184,834.  I believe that this amount is reasonable based on the following  
15 facts presented above:

- 16 1)    TECO's statement that incremental security costs are decreasing;  
17 2)    General ledger costs for 2003 are lower than 2000; and  
18 3)    New incremental costs may decrease historic costs by substituting a new  
19 method of security.

20

21 Q.    Does this conclude your testimony?

22 A    Yes

23

24

25



*DOCKET NO. 040001-EI: Fuel and purchased power cost recovery clause and generating performance incentive factor.*

*WITNESS: Direct Testimony Of Joseph W. Rohrbacher,  
Appearing On Behalf Of Staff*

*EXHIBIT: JWR-1 - Summary of TECO Security Costs for  
2000-2003*

Docket No. 040001-EI  
 Exhibit JWR-1 (Page 1 of 1)  
 Summary of TECO Security Costs

Account No.	2000	2001	2002	2003
506-49	\$ 300,641.00	\$ 385,291.00	\$ 267,213.00	\$ 342,365.22
506-59	210,942.00	288,618.00	191,175.00	260,777.55
506-68	3,523.00	93,163.00	111,564.00	119,417.52
511-49	8,333.00	3,340.00		
511-59		693.00		
511-68		366.00		
512-41	373.00	2,013.00		
512-42		151.00		
512-43		89.00		
512-49		1,216.00		
512-51			137.00	
512-53		52.00		
512-55		461.00	424.00	
512-56		125.00		
513-41		21,029.00	14,433.00	3,143.79
513-50	9,608.00	15,762.00		
513-56			87.00	
514-59	4,901.00	2,981.00		
549-28	59,115.00	55,755.00	61,085.00	69,193.50
549-70	136,289.00	189,849.00	127,781.00	167,090.14
552-70		151.00		
553-21		1,449.00		
587-05			(662.00)	
588-01			1.00	
592-00			600.00	
593-01			2,112.00	
903-00	2,257.00			
912-12		(149.00)		411.42
920-01	408,506.00	440,986.00	515,238.00	516,013.38
920-12			1,020.00	
920-93		54.00		
920-97		108.00	2,084.00	
921-01	45,968.00	37,429.00	29,494.00	39,437.30
921-02			540.00	
921-07		48.00		
921-09	510.00			104.00
921-12	400,903.00	726,266.00	1,025,822.00	657,180.19
921-84	6.00			
921-87	50.00			5,806.10
921-92		1,990.00		
921-93	53.00	15.00		
921-97	1,117,941.00	1,232,738.00	1,266,802.00	1,099,912.37
932-03			28.00	
932-04	2,030.00	1,248.00	1,284.00	
932-05		315.00	1,379.00	617.07
932-12	13,935.00	4,187.00		
932-13	5,346.00	865.00	(8.00)	
<b>Total</b>	<b>\$2,731,230.00</b>	<b>\$3,508,654.00</b>	<b>\$3,619,633.00</b>	<b>\$3,281,469.55</b>

*DOCKET NO. 040001-EI*: Fuel and purchased power cost recovery clause and generating performance incentive factor.

*WITNESS*: Direct Testimony Of Joseph W. Rohrbacher,  
Appearing On Behalf Of Staff

*EXHIBIT*: JWR-2 - Schedules of Monthly TECO Security Costs for 2000-2003

JWR 3/03

TAMPA ELECTRIC COMPANY  
 SCHEDULE OF SECURITY COSTS BY ACCOUNT  
 FOR THE MONTHS JANUARY - DECEMBER 2000  
 DOCKET #030001-EI

2000	806	48	1	2	3	4	5	6	7	8	9	10	11	12
2000	806	58	(10,704)	9,593	45,945	10,400	11,477	58,314	11,153	13,090	38,457	38,455	12,397	62,093
2000	806	68	(15,645)	7,501	24,526	8,972	10,434	49,166	9,751	11,334	9,398	40,642	-	54,895
2000	506	68	-	-	818	-	-	-	-	1,819	886	-	-	-
2000	511	48	-	358	486	488	354	384	451	744	525	967	188	1,030
2000	513	41	-	373	-	-	-	-	-	-	-	-	-	-
2000	513	50	-	-	-	-	-	9,808	-	-	-	-	-	-
2000	513	50	-	-	343	425	236	271	822	423	1,127	(57)	210	254
2000	514	58	-	388	486	5,889	2,101	14,044	2,220	2,406	3,148	4,888	4,788	13,384
2000	548	28	-	4,382	1,887	5,889	2,101	14,044	2,220	2,406	3,148	4,888	4,788	13,384
2000	548	70	-	(1,152)	6,210	17,231	6,298	5,617	30,911	802	6,042	19,591	11,290	6,308
2000	548	70	-	(1,152)	6,210	17,231	6,298	5,617	30,911	802	6,042	19,591	11,290	6,308
2000	803	00	-	-	2,257	-	-	-	-	-	-	-	-	-
2000	820	01	-	34,474	33,348	34,315	31,745	83,443	34,751	33,307	32,706	35,513	37,189	33,992
2000	821	01	-	4,228	3,216	5,302	4,318	4,053	7,417	3,585	2,349	2,757	2,787	3,252
2000	821	08	-	510	-	-	-	-	-	-	-	-	-	-
2000	821	12	-	11,749	26,788	34,738	15,325	19,961	45,911	52,588	17,672	28,060	34,268	14,675
2000	821	84	-	-	-	-	-	-	-	-	-	-	6	-
2000	821	87	-	-	-	-	-	-	-	-	-	-	-	50
2000	821	83	-	-	6	-	6	12	6	6	11	-	-	6
2000	821	83	-	-	6	-	6	12	6	6	11	-	-	6
2000	821	97	-	1,530	53,198	111,667	48,108	43,085	214,827	38,117	59,888	107,352	168,063	45,678
2000	821	97	-	1,530	53,198	111,667	48,108	43,085	214,827	38,117	59,888	107,352	168,063	45,678
2000	832	04	-	-	1,495	-	-	-	105	-	210	-	-	110
2000	832	04	-	-	1,495	-	-	-	105	-	210	-	-	110
2000	832	12	-	743	2,136	5,431	(1,886)	4,911	318	97	568	(23)	477	681
2000	832	12	-	743	2,136	5,431	(1,886)	4,911	318	97	568	(23)	477	681
2000	832	13	-	-	-	-	-	-	-	-	2,553	2,614	-	179
2000	832	13	-	-	-	-	-	-	-	-	2,553	2,614	-	179
			31,206	148,687	283,688	124,070	132,918	486,105	151,173	148,168	247,774	340,796	123,128	529,715
													Grand Total	2,731,308

44-1  
44-1

8/28  
04/03

TAMPA ELECTRIC COMPANY  
SECURITY COSTS, BY ACCOUNT - PER GENERAL LEDGER  
CALENDAR YEAR 2001

DOCKET #030001-E1

			1	2	3	4	5	6	7	8	9	10	11	12
2001	508	49	(5,104)	11,702	59,229	11,977	25,143	15,259	76,655	23,258	24,053	11,796	45,305	86,018
2001	506	59	42	10,718	28,081	8,434	19,257	8,576	34,752	18,845	17,217	8,968	33,958	99,770
2001	506	68	-	-	1,330	537	-	824	15,460	9,448	9,216	4,878	17,655	33,815
2001	511	49	836	524	35	-	432	602	73	(11)	207	601	41	-
2001	511	59	-	-	-	98	117	129	74	219	45	11	-	-
2001	511	88	-	-	136	149	79	2	-	-	-	-	-	-
2001	512	41	-	-	795	1,109	109	-	-	-	-	-	-	-
2001	512	42	-	-	194	(43)	-	-	-	-	-	-	-	-
2001	512	43	-	-	-	81	8	-	-	-	-	-	-	-
2001	512	49	-	-	-	-	154	5	-	1,057	-	-	-	-
2001	512	53	-	-	-	-	-	-	59	(7)	-	-	-	-
2001	512	55	-	-	465	(104)	-	-	-	125	(25)	-	-	-
2001	512	58	-	-	-	-	-	-	-	-	-	117	8	-
2001	513	41	-	-	1,607	1,808	7,132	-	9,544	938	-	-	-	-
2001	513	50	-	-	-	-	6,170	-	9,592	-	-	-	-	-
2001	514	59	390	498	554	227	252	343	(11)	291	83	331	23	-
2001	549	28	(2,807)	5,390	9,875	2,582	6,414	-	6,876	3,733	3,484	1,795	7,945	10,468
2001	549	70	(4,228)	11,226	24,185	7,101	12,609	5,858	24,043	13,175	11,846	6,224	15,263	62,547
2001	552	70	-	-	194	(43)	-	-	-	-	-	-	-	-
2001	553	21	-	-	1,449	-	-	-	-	-	-	-	-	-
2001	912	12	-	-	-	-	-	-	(149)	-	-	-	-	-
2001	920	01	34,661	29,584	33,846	39,124	36,390	37,594	40,085	40,359	38,327	35,432	37,693	37,891
2001	920	93	-	-	-	-	-	-	62	(8)	-	-	-	-
2001	920	97	-	-	-	38	4	-	-	82	(16)	-	-	-
2001	921	01	4,142	2,800	3,550	2,430	2,069	3,169	2,068	2,392	3,593	3,807	4,068	3,341
2001	921	07	-	-	-	-	48	-	-	-	-	-	-	-
2001	921	12	20,488	31,534	63,248	25,706	69,024	(17,037)	54,874	30,090	44,330	40,043	269,587	94,379
2001	921	92	1,990	0	0	0	0	0	0	0	0	0	0	0
2001	921	93	-	-	-	-	-	-	17	(2)	-	-	-	-
2001	921	97	3,009	69,348	191,551	53,664	129,766	12,530	164,206	110,686	89,322	53,204	158,026	197,426
2001	932	04	-	110	79	503	261	108	(3)	-	109	50	31	-
2001	932	05	-	-	-	-	-	-	-	-	-	32	31	252
2001	932	12	(74)	1,600	(596)	42	1,804	-	-	9	1,104	53	-	245
2001	932	13	-	25	294	(4)	62	2	-	127	254	-	20	85
			<u>53,348</u>	<u>175,061</u>	<u>420,104</u>	<u>155,420</u>	<u>317,309</u>	<u>67,970</u>	<u>438,284</u>	<u>254,814</u>	<u>243,158</u>	<u>167,352</u>	<u>589,665</u>	<u>626,249</u>

Grand Total 3,508,733

43

10-2/1-2

SOURCE: Security Audit

WP 1133

TAMPA ELECTRIC COMPANY  
SECURITY COSTS, BY ACCOUNT - PER GENERAL LEDGER  
CALENDAR YEAR 2002

DOCKET #030001-E1

			1	2	3	4	5	6	7	8	9	10	11	12
2002	508	49	(73,604)	50,038	37,944	14,364	45,313	24,668	29,548	37,441	(11,813)	15,547	38,411	59,358
2002	506	59	(56,370)	16,981	24,863	8,915	49,251	20,752	22,225	31,433	(21,916)	29,354	19,028	46,661
2002	506	68	(15,742)	14,362	14,263	6,911	13,985	9,657	9,661	14,192	9,827	9,779	9,977	14,692
2002	512	51	-	165	(28)	-	-	-	196	(28)	-	636	1,548	1,623
2002	512	55	-	-	-	204	(55)	-	-	-	-	-	107	-
2002	513	41	-	-	1,550	1,901	6,468	707	-	-	(23)	3,966	3,776	9,873
2002	513	56	-	-	-	-	-	5,085	4,035	6,099	3,959	12,115	12,208	19,039
2002	549	28	(1,760)	8,305	7,512	2,439	7,816	12,295	11,884	19,055	12,216	-	-	-
2002	549	70	(27,856)	18,376	18,428	7,359	-	-	-	-	-	-	-	-
2002	587	05	(662)	-	-	-	-	-	-	-	-	-	-	-
2002	588	01	-	-	-	-	-	600	-	-	-	-	-	-
2002	592	00	-	-	-	-	-	-	-	-	-	-	-	-
2002	593	01	528	528	528	528	47,518	45,576	35,035	32,830	34,003	33,831	33,522	70,329
2002	920	01	50,098	39,745	47,903	44,848	(9)	827	(55)	-	-	103	84	(3)
2002	920	12	-	-	381	648	591	1,533	2,378	736	1,000	2,201	2,690	1,001
2002	920	97	-	128	29	380	4,368	-	-	-	-	-	-	-
2002	921	01	2,432	4,019	3,232	3,904	-	-	-	-	-	-	-	-
2002	921	02	540	-	-	-	-	46,825	41,466	86,585	52,227	44,416	33,820	57,393
2002	921	12	40,660	251,853	263,395	20,124	107,058	105,374	101,995	164,847	90,036	92,039	78,067	189,544
2002	921	97	(49,222)	144,593	152,392	45,899	151,238	-	-	-	-	-	-	-
2002	932	03	-	963	-	28	-	-	-	-	100	-	-	360
2002	932	04	-	-	294	-	321	-	-	-	-	-	-	-
2002	932	05	499	126	-	-	-	-	-	-	-	-	-	-
2002	932	13	(8)	-	-	-	-	-	-	-	-	-	-	-
			(130,466)	550,182	572,890	158,456	446,530	273,885	258,375	373,308	169,625	243,997	233,247	469,882
												Grand Total		3,619,711

10-3/1-2

WP 43-3/

SOURCE: *2002 Security Costs Audit*

TAMPA ELECTRIC COMPANY  
SECURITY COSTS, BY ACCOUNT - PER GENERAL LEDGER  
12 MONTHS ENDED 12/31/2003

217  
W/P 42-3  
19

12/19/04 040001-EE

gl yr	desc	amt	gl mn	1	2	3	4	5	6	7	8	9	10	11	12
2003	506	48		(8,778.18)	28,577.93	25,412.81	38,243.03	25,148.84	30,878.25	40,328.69	17,102.77	38,758.66	40,870.17	13,890.96	53,733.62
2003	508	58		2,046.15	33,183.96	9,322.91	30,184.04	20,501.11	20,577.81	33,754.57	20,417.48	20,739.92	30,434.95	10,147.87	28,822.98
2003	508	68		(5,278.32)	10,051.58	9,894.78	16,358.40	9,488.49	9,857.21	15,152.63	9,808.51	9,878.98	15,309.16	4,908.47	14,579.25
2003	513	41		3,143.79	7,888.82	2,203.44	7,508.85	7,234.40	5,544.70	8,067.08	5,088.02	5,418.18	7,708.58	2,586.20	8,148.72
2003	548	28		2,034.73	13,286.08	12,098.24	20,885.58	12,454.45	12,898.72	16,778.47	11,852.57	11,587.30	31,024.92	6,855.01	18,241.99
2003	548	70		(408.90)	21.68	38.70	48.36	62.28	48.89	48.89	48.89	48.89	34.25	13.41	13.41
2003	812	12		43,201.84	38,988.62	42,274.08	34,585.48	58,375.82	44,441.12	48,187.24	48,157.02	44,747.81	40,404.07	42,255.44	42,218.94
2003	920	1		1,792.97	2,562.34	3,498.94	1,393.84	1,064.83	1,345.79	2,480.14	3,384.87	3,774.06	1,414.03	11,511.39	5,218.30
2003	921	8		38,899.58	35,481.48	29,086.03	104,417.38	78,081.35	84,447.25	58,713.86	35,828.23	39,482.53	70,818.62	18,344.81	83,060.89
2003	921	12		2,302.27	129,066.45	58,717.23	127,239.60	83,285.32	88,216.14	137,786.63	87,958.53	80,657.48	131,567.43	44,958.20	130,170.09
2003	921	87		480.00	30.07	-	-	-	-	-	104.00	5,806.10	-	-	-
2003	932	5		78,880.34	298,948.45	190,853.14	380,852.23	288,016.47	277,947.39	359,275.98	238,942.97	261,003.67	369,484.38	158,459.34	384,635.19
															3,281,489.55

42-3  
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SOURCE: PBC

BEFORE THE PUBLIC SERVICE COMMISSION

In re: Fuel and purchased power cost recovery clause with generating performance incentive factor. | DOCKET NO. 040001-EI  
| DATED: OCTOBER 22, 2004

CERTIFICATE OF SERVICE

I HEREBY CERTIFY that a true and correct copy of the REVISED DIRECT TESTIMONY OF JOSEPH W. ROHRBACHER on behalf of the Florida Public Service Commission Staff has been furnished to the following, this 22<sup>nd</sup> day of October, 2004:

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CERTIFICATE OF SERVICE  
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PAGE 2

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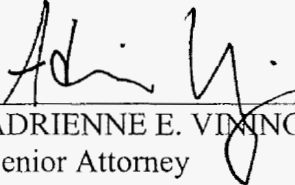
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