

State of Florida



Public Service Commission

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

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

DATE: May 20, 2016

TO: Angela M. Charles, Commission Deputy Clerk II, Office of Commission Clerk

FROM: Lynn M. Deamer, Chief of Auditing, Office of Auditing and Performance Analysis

RE: Clerical Error

Due to clerical error, the attachments filed with the memorandum on April 28, 2016 and given document number 02583-16, were not included in the scanning of the documents. Those attachments along with the memorandum are attached to this memo.

RECEIVED-FPSC
2016 MAY 20 PM 4:12
COMMISSION
CLERK

State of Florida



Public Service Commission

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

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

DATE: April 28, 2016
TO: Angela Charles, Commission Deputy Clerk II, Office of Commission Clerk
FROM: Lynn M. Deamer, Chief of Auditing, Office of Auditing and Performance Analysis
RE: Docket No.: 160001-EI
Company Name: Gulf Power Company
Company Code: EI804
Audit Purpose: Fuel Cost Recovery Clause
Audit Control No: 16-020-1-1

Volume 3 of the audit working papers are forwarded for confidential treatment pursuant to Rule 25-22.006, Florida Administrative Code. The audit report, volume 1 and volume 2 of the work papers are public and held by the Bureau of Auditing. The audit exit conference was held April 28, 2016.

LD/cm
Attachments: Confidential Document Index
Confidential Binder(s) Listed Above

cc: Bureau of Auditing (File copy)

A. Quier
Received By

4/28/16
Date

COMMISSION
CLERK

2016 APR 28 PM 1:04

RECEIVED-FPSC

COMMISSIONERS:
JULIE I. BROWN, CHAIRMAN
ART GRAHAM
LISA POLAK EDGAR
RONALD A. BRISÉ
JIMMY PATRONIS

STATE OF FLORIDA



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

Public Service Commission

April 28, 2016

Mr. Robert L. McGee, Jr.
Regulatory and Pricing Manager
Gulf Power Company
One Energy Place
Pensacola, FL 32520-0780

Re: Fuel and Purchased Power Cost Recovery Clause Audit; Docket 160001-EI; ACN: 16-020-1-1; Courtesy Copy of Confidential Documents Provided to Company

Dear Mr. McGee:

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

Please sign and date page two of this letter indicating that you have received these copies and fax the sheet to me at (850) 413-6417 as soon as possible. The Utility must file a Request for Confidential Classification according to Rule 25-22.006, F.A.C. in order to maintain this confidentiality. This request must be filed with the Commission within twenty-one days from today or these work papers will become public documents.

Thank you for your assistance in this regard, and should you have any questions, please call me at (850) 413-6416.

Sincerely,

A handwritten signature in cursive script that reads "Lynn M. Deamer".

Lynn M. Deamer
Chief of Auditing

LMD

Received by:

Signature: _____

Date: _____

Title: _____

Enclosures

cc: File//Audit Work papers (1)

INDEX OF CONFIDENTIAL WORKPAPERS

Gulf Power Company

Fuel and Purchase Power Cost Recovery Clause Audit

Docket 160001-EI, Audit Control Number 16-020-1-1

Item	Description	Pages	# of Pages
1	Interchange Analysis (GOE) Variance	10-25.1	1
2	FTS changes reconciled to invoices	10-26.1, 10-26.1.1, 10-26.1.2, 10-26.2, 10-26.2.1, 10-26.3, 10-26.3.1, 10-26.4, 10-26.4.1, 10-26.4.2, 10-26.5, 10-26.6, 10-26.7, 10-26.7.1, 10-26.7.2, 10-26.8, 10-26.8.1, 10-26.9, 10-26.10, 10-26.11, 10-26.12, 10-26.13, 10-26.13.1, 10-26.13.2, 10-26.14, 10-26.15, 10-26.16, 10-26.16.1, 10-26.17, 10-26.17.1, 10-26.18, 10-26.18.1, 10-26.19, 10-26.19.1, 10-26.19.2, 10-26.20, 10-26.20.1, 10-26.21, 10-26.21.1, 10-26.22, 10-26.23, 10-26.23.1, 10-26.23.2, 10-26.24, 10-26.25, 10-26.26, 10-26.27, 10-26.28, 10-26.29, 10-26.30, 10-26.30.1, 10-26.31, 10-26.31.1, 10-26.32, 10-26.33	55
3	Interchange Analysis (Unit Power Sales) Variance	10-28.4	1
4	AP Analysis Variance	10-30.1, 10-30.2, 10-30.3, 10-30.4, 10-30.5	5
5	Transportation Reservation Charges	10-31.1, 10-31.2, 10-31.3	3
6	Selected items from General Ledger Detail	12, 12-1, 12-1.1, 12-1.2, 12-2, 12-2.1, 12-2.2, 12-3, 12-3.1, 12-4, 12-5, 12-5.1, 12-6, 44-1, 57-2	15
7	Generation Fuel Costs and Cost Recovery Factors	43-1.13, 43-1.13.1, 43-1.14, 43-1.14.1, 43-1.15, 43-1.15.1, 43-1.16, 43-1.16.1, 43-1.17, 43-1.17.1, 43-1.18, 43-1.18.1, 43-1.19, 43-1.19.1, 43-1.20, 43-1.20.1, 43-1.21, 43-1.21.1, 43-1.22, 43-1.22.1, 43-1.23, 43-1.23.1, 43-1.24, 43-1.24.1	24
8	Scherer 3 and Other applicable rpts	43-3.1.5, 43-3.1.6, 43-3.2.5, 43-3.2.6, 43-3.3.5, 43-3.3.6, 43-3.4.5, 43-3.4.6, 43-6.1.2, 43-6.2.3, 43-6.3.2, 43-6.4.2	12
9	Scherer 3 Cost Summaries	43-3.1.5.1, 43-3.3.5.1	2
10	PPA invoices	43-5	1
11	Reconciliation of invoices to GL	43-5.1, 43-5.2, 43-5.3	3
12	AP Analysis and OPCO Cost Breakdown	44-2, 44-2.1, 44-2.3, 44-2.3.1, 44-2.3.2, 44-2.3.3, 44-3, 44-3.1, 44-3.5, 44-3.5.1, 44-3.5.2, 44-3.5.3, 46-14, 46-14.1	14
13	Bay Gas Storage - Gas Accrual for June 2015 and December 2015	44-2.2, 44-2.2.1, 44-2.2.2, 44-2.2.3, 44-3.2, 44-3.2.1, 44-3.3, 44-3.3.1, 44-3.4, 44-3.4.1	10
14	Crist, Smith, Scholz Coal Transaction Summaries	45-1.1, 45-1.2, 45-1.3, 45-2.1, 45-2.2, 45-2.3	6
15	Coal Reconciliation	46	1
16	Coal and Oil Transactions Summaries with supporting details	46-8, 46-8.1, 46-8.2, 46-8.3, 46-8.4, 46-8.5, 46-8.5.1, 46-8.5.2, 46-9, 46-9.1, 46-9.2, 46-9.3, 46-9.4, 46-9.5, 46-9.6, 46-9.7, 46-9.8, 46-9.9, 46-9.9.1, 46-9.10, 46-9.11, 46-10, 46-11, 46-11.1, 46-11.2, 46-12, 46-13, 46-13.1, 46-13.2	29
17	Interchange Analysis	49-2, 49-5	2
18	N.G. Storage Expense Summary and rate schedules	50, 50.1, 50.1.1, 50-1, 50-2, 50-2.1, 50-3, 50-4, 50-5	9
19	Litigation Summary and Settlement Agreement	52, 52-1, 52-1.1, 52-1.2, 52-1.3, 52-1.4, 52-1.5, 52-1.6, 52-1.7, 52-1.8, 52-1.9, 52-1.10, 52-1.11	13
20	AP Analysis	57-3, 57-3.1, 57-4, 57-4.1, 57-5, 57-5.1, 57-6, 57-6.1	8

INDEX OF CONFIDENTIAL WORKPAPERS

Gulf Power Company

Fuel and Purchase Power Cost Recovery Clause Audit

Docket 160001-EI, Audit Control Number 16-020-1-1

Item	Description	Pages	# of Pages
1	Interchange Analysis (GOE) Variance	10-25.1	1
2	FTS changes reconciled to invoices	10-26.1, 10-26.1.1, 10-26.1.2, 10-26.2, 10-26.2.1, 10-26.3, 10-26.3.1, 10-26.4, 10-26.4.1, 10-26.4.2, 10-26.5, 10-26.6, 10-26.7, 10-26.7.1, 10-26.7.2, 10-26.8, 10-26.8.1, 10-26.9, 10-26.10, 10-26.11, 10-26.12, 10-26.13, 10-26.13.1, 10-26.13.2, 10-26.14, 10-26.15, 10-26.16, 10-26.16.1, 10-26.17, 10-26.17.1, 10-26.18, 10-26.18.1, 10-26.19, 10-26.19.1, 10-26.19.2, 10-26.20, 10-26.20.1, 10-26.21, 10-26.21.1, 10-26.22, 10-26.23, 10-26.23.1, 10-26.23.2, 10-26.24, 10-26.25, 10-26.26, 10-26.27, 10-26.28, 10-26.29, 10-26.30, 10-26.30.1, 10-26.31, 10-26.31.1, 10-26.32, 10-26.33	55
3	Interchange Analysis (Unit Power Sales) Variance	10-28.4	1
4	AP Analysis Variance	10-30.1, 10-30.2, 10-30.3, 10-30.4, 10-30.5	5
5	Transportation Reservation Charges	10-31.1, 10-31.2, 10-31.3	3
6	Selected items from General Ledger Detail	12, 12-1, 12-1.1, 12-1.2, 12-2, 12-2.1, 12-2.2, 12-3, 12-3.1, 12-4, 12-5, 12-5.1, 12-6, 44-1, 57-2	15
7	Generation Fuel Costs and Cost Recovery Factors	43-1.13, 43-1.13.1, 43-1.14, 43-1.14.1, 43-1.15, 43-1.15.1, 43-1.16, 43-1.16.1, 43-1.17, 43-1.17.1, 43-1.18, 43-1.18.1, 43-1.19, 43-1.19.1, 43-1.20, 43-1.20.1, 43-1.21, 43-1.21.1, 43-1.22, 43-1.22.1, 43-1.23, 43-1.23.1, 43-1.24, 43-1.24.1	24
8	Scherer 3 and Other applicable rpts	43-3.1.5, 43-3.1.6, 43-3.2.5, 43-3.2.6, 43-3.3.5, 43-3.3.6, 43-3.4.5, 43-3.4.6, 43-6.1.2, 43-6.2.3, 43-6.3.2, 43-6.4.2	12
9	Scherer 3 Cost Summaries	43-3.1.5.1, 43-3.3.5.1	2
10	PPA invoices	43-5	1
11	Reconciliation of invoices to GL	43-5.1, 43-5.2, 43-5.3	3
12	AP Analysis and OPCO Cost Breakdown	44-2, 44-2.1, 44-2.3, 44-2.3.1, 44-2.3.2, 44-2.3.3, 44-3, 44-3.1, 44-3.5, 44-3.5.1, 44-3.5.2, 44-3.5.3, 46-14, 46-14.1	14
13	Bay Gas Storage - Gas Accrual for June 2015 and December 2015	44-2.2, 44-2.2.1, 44-2.2.2, 44-2.2.3, 44-3.2, 44-3.2.1, 44-3.3, 44-3.3.1, 44-3.4, 44-3.4.1	10
14	Crist, Smith, Scholz Coal Transaction Summaries	45-1.1, 45-1.2, 45-1.3, 45-2.1, 45-2.2, 45-2.3	6
15	Coal Reconciliation	46	1
16	Coal and Oil Transactions Summaries with supporting details	46-8, 46-8.1, 46-8.2, 46-8.3, 46-8.4, 46-8.5, 46-8.5.1, 46-8.5.2, 46-9, 46-9.1, 46-9.2, 46-9.3, 46-9.4, 46-9.5, 46-9.6, 46-9.7, 46-9.8, 46-9.9, 46-9.9.1, 46-9.10, 46-9.11, 46-10, 46-11, 46-11.1, 46-11.2, 46-12, 46-13, 46-13.1, 46-13.2	29
17	Interchange Analysis	49-2, 49-5	2
18	N.G. Storage Expense Summary and rate schedules	50, 50.1, 50.1.1, 50-1, 50-2, 50-2.1, 50-3, 50-4, 50-5	9
19	Litigation Summary and Settlement Agreement	52, 52-1, 52-1.1, 52-1.2, 52-1.3, 52-1.4, 52-1.5, 52-1.6, 52-1.7, 52-1.8, 52-1.9, 52-1.10, 52-1.11	13
20	AP Analysis	57-3, 57-3.1, 57-4, 57-4.1, 57-5, 57-5.1, 57-6, 57-6.1	8