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 29, 2022

TO:

RE:

Collin Roehner, Office of the Commission Clerk

FROM:

Rhonda L. Hicks, Director, Office of Auditing and Performance Analysis

Docket No.: 20220001-EI

Company Name: Gulf Power Company

Company Code: EI804

Audit Purpose: A3a: Fuel Cost Recovery Clause

Audit Control No: 2022-003-1-1

Volume 2 of the audit working papers is forwarded for confidential treatment pursuant to Rule 25-22.006, Florida Administrative Code. The audit report and volume 1 of the work papers are public and held by the Bureau of Auditing. The audit exit conference was held April 28, 2022.

RLH/cmm

Attachments: Confidential Document Index

Confidential Binder(s) Listed Above

cc:

Bureau of Auditing (File copy)

STATE OF FLORIDA

COMMISSIONERS: ANDREW GILES FAY, CHAIRMAN ART GRAHAM GARY F. CLARK MIKE LA ROSA GABRIELLA PASSIDOMO



OFFICE OF AUDITING & PERFORMANCE ANALYSIS RHONDA L. HICKS DIRECTOR (850) 413-6854

Public Service Commission

April 28, 2022

Ms. Jacqueline Grady Gulf Power Company One Energy Place Pensacola, FL 32520

Re: Docket No. 20220001-EI; A3a: Fuel Cost Recovery Clause; Audit Control No. 2022-003-1-1; Courtesy Copy of Confidential Documents Provided to Company

Dear Ms. Grady:

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

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

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

Sincerely,

Marisa Glover

Regulatory Analyst Supervisor

MG

Received by:	Signature:
Date:	Title:
Enclosures	
cc: File//Audit Work papers (1)	

INDEX OF CONFIDENTIAL WORKPAPERS

Gulf Power Company

Fuel Cost Recovery Clause Audit

Docket 20220001-EI, Audit Control Number 2022-003-1-1

Item	Description	Page	Number of Pages
1	Generation Fuel Cost Schedules	43-1.13 to 43-1.24	12
2	Interchange Analysis Reconciliation	43-3.1 to 43-3.4.7	34
	Selected pages from the Purchased		
3	Power Documents	43-5, 43-5.1	2
4	Selected items from other IIC Reports	43-5.2, 43-5.3	2
		43-5.2.1, 43-5.2.2, 43.5.2.3, 43-	
5	Selected items from PPA Support	5.3.1, 43-5.3.2	5
		43-5.4, 43-5.4.1, 43-6.1.1, 43-	
		6.1.2, 43-6.1.3, 43-6.2.1, 43-6.2.2,	
		43-6.2.3, 43-6.3.1, 43-6.3.2, 43-	
6	IIC Pool Bills	6.3.3, 43-6.4.1, 43-6.4.2, 43-6.4.3	14
7	Mark-up Gain on Economy of Sales	43-6.1, 43-6.2, 43-6.3, 43-6.4	4
		44-1, 44-1.1, 44-1.2, 44-1.3, 44-	
		1.4, 44-1.5, 44-1.6, 44-1.7, 44-1.8,	
	Selected Items from Natural Gas	44-2, 44-2.1, 44-2.2, 44-2.3, 44-	
8	Invoices and AP Analysis Detail	2.4, 44-2.5, 44-2.6, 44-2.7, 44-2.8	18
		44-4, 44-4.1, 44-4.2, 44-4.4, 44-	
		4.5, 44-4.6, 44-4.7, 44-4.8, 44-4.9,	
		44-4.10, 44-4.11, 44-4.12, 44-4.13,	
		44-5, 44-5.1, 44-5.2, 44-5.3, 44-	
		5.4, 44-5.5, 44-5.6, 44-5.7, 44-5.8,	
	·	44-5.9, 44-5.10, 44-5.11, 44-5.12,	
9	Selected Items from NG-FTS Invoices	44-5.13, 44-5.14, 44-5.15	29
		44-6, 44-7, 44-8, 44-8.1, 44-8.2,	
		44-8.3, 44-8.4, 44-8.5, 44-8.6, 44-	
		9, 44-10, 44-10.1, 44-10.2, 44-	
		10.3, 44-10.4, 44-10.5, 44-10.6,	
10	Selected Items from FTS	44-10.7, 44-11, 44-11.1	20
11	Coal Reconciliation	46	1
		46-8, 46-8.1, 46-8.2, 46-9, 46-9.1,	
	Select Items from Fuel Receipts and	46-9.2, 46-9.3, 46-10, 46-10.1, 46-	
12	Accruals	10.2, 46-11	11
13	Interchange Analysis Reports	49-2, 49-5	2
	Selected Items from NG Storage		
14	Expense	50, 50.1, 50.2, 50-1, 50-2, 50-3	6
	Selected Items from Coal Summaries to	57-1, 57-1.1, 57-1.2, 57-2, 57-2.1,	
15	GL	57-2.2, 57-2.3, 57-3, 57-4	9

Total Pages 169 CDs 3

INDEX OF CONFIDENTIAL WORKPAPERS Gulf Power Company DKT 20220001-EI; ACN 2022-003-1-1 Fuel Cost Recovery Clause Audit

Item	Description	Page	Number of Pages
1	Generation Fuel Cost Schedules	WPs 43-1.13 to 43-1.24	12
2	Interchange Analysis Reconciliation	WPs 43-3.1 to 43-3.4.7	34
	Selected pages from the Purchased		-
3	Power Documents	43-5, 43-5.1	2
4	Selected items from other IIC Reports	43-5.2, 43-5.3	2
		43-5.2.1, 43-5.2.2, 43-5.2.3, 43-5.3.1,	
5	Selected items from PPA Support	43-5.3.2	5
		43-5.4, 43-5.4.1, 43-6.1.1, 43-6.1.2,	
		43-6.1.3, 43-6.2.1, 43-6.2.2, 43-6.2.3,	
		43-6.3.1, 43-6.3.2, 43-6.3.3, 43-6.4.1,	
6	IIC Pool Bills	43-6.4.2, 43-6.4.3	14
7	Mark-up Gain on Economy of Sales		4
	1	43-6.1, 43-6.2, 43-6.3, 43-6.4	4
		44-1, 44-1.1, 44-1.2, 44-1.3, 44-1.4,	
	Selected Items from Natural Gas	44-1.5, 44-1.6, 44-1.7, 44-1.8, 44-2,	
	Invoices and AP Analysis Detail	44-2.1, 44-2.2, 44-2.3, 44-2.4, 44-2.5,	
8		44-2.6, 44-2.7, 44-2.8	18
		44-4, 44-4.1, 44-4.2, 44-4.4, 44-4.5,	
		44-4.6, 44-4.7, 44-4.8, 44-4.9, 44-4.10,	
		44-4.11, 44-4.12, 44-4.13, 44-5, 44-5.1,	
		44-5.2, 44-5.3, 44-5.4, 44-5.5, 44-5.6,	
		44-5.7, 44-5.8, 44-5.9, 44-5.10, 44-5.11,	
9	Selected Items from NG-FTS Invoices	44-5.12, 44-5.13, 44-5.14, 44-5.15	29
		44-6, 44-7, 44-8, 44-8.1, 44-8.2,	
		44-8.3, 44-8.4, 44-8.5, 44-8.6, 44-9,	
		44-10, 44-10.1, 44-10.2, 44-10.3,	
		44-10.4, 44-10.5, 44-10.6, 44-10.7,	
10	Selected Items from FTS	44-11, 44-11.1	20
11	Coal Reconciliation	46	1
11		46-8, 46-8.1, 46-8.2, 46-9, 46-9.1,	
	Select Items from Fuel Receipts and	46-9.2, 46-9.3, 46-10, 46-10.1,	
12	Accruals	46-10.2, 46-11	11
13	Interchange Analysis Reports	49-2, 49-5	2
13	Selected Items from NG Storage	,	
14	Expense	50, 50.1, 50.2, 50-1, 50-2, 50-3	6
14	Selected Items from Coal Summaries	57-1, 57-1.1, 57-1.2, 57-2, 57-2.1,	
15	to GL	57-2.2, 57-2.3, 57-3, 57-4	9
13	1000	0, 2,2,0,0,0,0,0,1	