BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

In Re: Petition for recovery of) DOCKET NO. 930661-EI environmental compliance costs) ORDER NO. PSC-93-1580-FOF-EI by Florida Power & Light Company.

) ISSUED: October 29, 1993

The following Commissioners participated in the disposition of this matter:

> SUSAN F. CLARK JULIA L. JOHNSON LUIS J. LAUREDO

NOTICE OF PROPOSED AGENCY ACTION

ORDER APPROVING IN PART PETITION FOR RECOVERY OF ENVIRONMENTAL COMPLIANCE COSTS BY FLORIDA POWER & LIGHT COMPANY

BY THE COMMISSION:

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NOTICE IS HEREBY GIVEN by the Florida Public Service Commission that the action discussed herein is preliminary in nature and will become final unless a person whose substantial interests are affected files a petition for a formal proceeding, pursuant to Rule 25-22.029, Florida Administrative Code.

On July 7, 1993, Florida Power & Light Company (FPL or the company) filed a petition for recovery of environmental compliance costs through an Environmental Cost Recovery Factor (ECRF) pursuant to Section 366.8255, Florida Statutes. FPL requested an environmental cost recovery factor be established for the October 1993, through March 1994, billing period. This is the same billing period for which rates were set in the August 1993, fuel adjustment hearing.

FPL first requested recovery of environmental compliance costs associated with air permit fees in the February 1993, fuel adjustment hearing. At that time, we decided that it would be more appropriate to consider the recovery of those dollars in Docket No. 930169-EI, which was a generic investigation into the appropriate method for utilities to recover compliance costs associated with the Clean Air Act Amendments of 1990 (CAAA). This generic docket evolved into a rulemaking proceeding until our vote at the August 17, 1993 agenda conference, when we declined to proceed with rulemaking until we have gained experience regarding environmental compliance costs. (Order No. PSC-93-1304-FOF-EI, issued September 8, 1993).

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Thus, we are proceeding on a case-by-case basis regarding the appropriate implementation of the environmental compliance cost recovery factor pursuant to Section 366.8255, Florida Statutes. This Order is not intended to be a broad implementation of policy associated with the environmental compliance cost recovery factor set forth in Section 366.8255, Florida Statutes.

The Office of Public Counsel (OPC) and the Florida Industrial Power Users Group (FIPUG) are intervenors in this proceeding.

FPL requested recovery of \$4,598,753 through an Environmental Cost Recovery Factor. We find, for the reasons set forth below, that FPL shall be allowed to recover \$3,943,132 spent on environmental compliance activities after April 13, 1993 through the environmental compliance factor. The \$618,484 spent prior to April 13, 1993 shall be recovered through the fuel cost recovery clause.

We will open an ongoing environmental compliance cost recovery docket and hold regular hearings in conjunction with the fuel adjustment docket. The first such hearing will be held in March 1994.

PRE-ECRF LEGISLATION EXPENSES

Section 366.8255, Florida Statutes, has an effective date of April 13, 1993. FPL has requested recovery of \$618,484 in air operating permit fees that were spent prior to April 13, 1993. The company originally requested that we include these expenses in its fuel cost recovery clause at the February 1993 fuel adjustment hearing. As previously stated, in February 1993, we decided that it would be more appropriate to consider the recovery of air permit fees in a generic docket. Docket No. 930169-EI was established to consider how utilities should recover money spent to comply with the CAAA. This generic docket evolved into a rulemaking proceeding. In August 1993, however, we decided to proceed on a case-by-case basis to gain some experience regarding environmental compliance costs. Accordingly, FPL has included in this petition the air permit fees originally requested in the February, 1993, fuel adjustment hearing.

We have reviewed the \$618,484 that FPL spent for environmental compliance cost activities prior to the enactment date of the environmental compliance cost recovery legislation. We find that it is not appropriate for FPL to recover environmental compliance

costs incurred before April 13, 1993, through the ECRF. We find, that the \$618,484 spent prior to April 13, 1993, shall be recovered through the fuel cost recovery clause.

FPL originally petitioned to recover this expense in the fuel cost recovery docket. (Docket No. 930001-EI). The air permit fee expense is directly related to the quantity of fossil fuel consumed by FPL and is similar to other expenses recovered through the fuel cost recovery clause. We therefore direct FPL to include this expense in its next fuel cost recovery filing.

POST-ECRF LEGISLATION EXPENSES

FPL seeks recovery of \$3,971,784 regarding nine environmental compliance activities implemented during the period April 13, 1993, through March 31, 1994. We approve FPL's request for this period with three minor modifications. The first modification corrects a typographical error in FPL's filing. The second modification involves the appropriate return on equity for the period July 13, 1993 through September 30, 1993. The final modification relates to the rates used to compute returns on investment within the company's capital structure.

After adjusting for these corrections, we find the remaining FPL request of \$3,943,132 (system) shall be recovered through the environmental cost recovery clause, because it consists of prudently incurred expenses that comply with the statutory mandates of Section 366.8255, Florida Statutes.

We approve recovery of the \$3,943,132 that FPL expects to expend for environmental compliance activities for the following reasons. FPL's expenses will be incurred on, or after, the enactment date of Section 366.8255, Florida Statutes. These expenses are the direct result of activities required to comply with environmental regulations imposed by governmental entities. FPL's expenses are prudently incurred. The environmental compliance activities implemented appear to have been selected as the most reasonable from viable lists of alternative compliance actions and the projected expenditures to implement these activities we find to be reasonable. Finally, FPL's expenses are not presently recovered in any other cost recovery mechanism.

We believe that it is inappropriate for a utility to recover the cost associated with a specific environmental compliance activity through base rates and through an environmental cost

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recovery factor at the same time. The question remains as to how we should determine whether the cost of a specific activity has been recovered through base rates.

It is not necessary, however, for us to resolve this issue at this time. All of the costs included in FPL's petition are the result of specific environmental compliance activities that did not occur at the time of FPL's last test year. Because the activities did not occur during a test year, the costs included in FPL's petition are not being recovered through base rates. We will determine on a case-by-case basis whether a specific cost is being recovered through base rates.

The nine activities included in FPL's petition are shown in Attachment I to this Order. The first page of this attachment shows the revenue requirements resulting from O&M expenses and capital outlays for each activity. The second page shows actual in-period expenditures for operation and maintenance (O&M) and capital outlays. A brief analysis of each of the activities is set forth below.

Air Operating Permit Fees

FPL has projected spending over \$1.4 million through March 1994, on air permit fees. Of this total, \$757,773 will be incurred after April 13, 1993. These air operating permit fees are required by Section 403.0872, Florida Statutes, to fund the Florida Department of Environmental Protection's regulation of the Clean Air Act Amendments of 1990. Annual fee amounts are based on fuel consumption and will vary each year depending on the type and amount of fuel consumed. The legal requirement for this fee occurred after FPL's last rate case and collections began in 1993. Thus, we find that FPL shall be allowed to recover \$757,773 for air permit fees incurred after April 13, 1993 through the environmental cost recovery clause.

Air permit fees expended prior to the enactment date of the environmental cost recovery factor legislation are discussed below in this Order.

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Low NOx Burner Technology

The Clean Air Act Amendments of 1990 require FPL to reduce nitrogen oxide (NO_x) emissions by May 15, 1995 for Port Everglades Units 1-4, Riviera Units 3&4, and Turkey Point Units 1&2. FPL expects to spend approximately \$2.6 million in capital outlays for equipment through March 1994, and the company has not requested any operating expenses for this project. Revenue requirements associated with these capital outlays are \$104,917 for the April 13, 1993 through March 31, 1994 period.

FPL selected low NO_x burner technology as the most costeffective method of compliance with the CAAA requirements. Other alternatives considered, but not selected, included overfire air ports, flue gas recirculation, selective non-catalytic reduction, and selective catalytic reduction. FPL's selection process considered the percent reduction achieved by the various alternatives, the capital and annualized costs, total tons removed, the dollar per ton removal rate, impact on heat rates, and other factors relating to feasibility. FPL's analysis was done on a unit specific basis, and the company selected low 10_x burner technology as the most cost-effective alternative for each site. We concur with FPL's analysis and find that the selection of low NO_x burner technology for each of the eight sites was reasonable and prudent.

Continuous Emission Monitoring Systems

The CAAA require installation of continuous emission monitoring (CEM) systems on each of FPL's units and specify that all of FPL's units have CEMs installed and certified as accurate prior to January 1, 1995. This requirement was established after FPL's last rate case. FPL selected CEM equipment and software using a competitive bidding procedure. We find FPL's projected capital expenditure of \$4.8 million for the installation of CEMs to be reasonable and prudent. This capital outlay requires a revenue requirement of \$136,606, which we also find to be reasonable and prudent.

Clean Closure Equivalency

FPL requested recovery of \$786,708 for compliance activities regarding the closure of collection basins at nine plant locations used to store slightly corrosive liquid material that is classified

as hazardous waste. These activities have been implemented to comply with 40 CFR 270.1(c)(5) and (6) issued by the Federal Environmental Protection Agency (EPA) in 1991.

EPA regulations require FPL to close these locations now and prove that contamination has not occurred, or to continue to operate the facilities and prove later, using a stricter set of standards, that contamination has not occurred. If closed now, FPL will have to monitor groundwater to show no contamination has occurred. If closure is postponed, FPL will have to monitor groundwater for 30 years after the closure date to assure that no pollution has occurred. FPL has selected the less stringent requirement as the most cost-effective. We find this approach is reasonable and prudent. Capital costs of approximately \$80,000 relate to the installation of monitoring wells to collect groundwater samples. Operation and maintenance expenses are \$781,200. Total revenue requirements are \$786,423 for the April 13, 1993 through March 31, 1994 period.

Maintenance of Above Ground Storage Tanks

The Florida Department of Environmental Protection (DEP) required all above ground fuel storage tanks to meet additional safety standards after March 12, 1991 pursuant to Rule 17-762, Florida Administrative Code. All above ground tanks must be inspected, repaired or replaced, and certified by the DEP. The DEP has published a schedule setting the new certification period based on the fuel type, date of the facility, and the size of the tank. FPL's compliance plan for all of its tanks includes static testing, draining, cleaning and inspection during normal plant scheduled outage periods. Site specific components of the compliance plan include cathodic protection for tank bottoms, overfill protection, exterior coatings, and 110% impervious secondary containment for light oil. We find that FPL's program is reasonable and prudent. All costs were incurred since FPL's last rate case. Capital outlays for the period of April 13, 1993 through March 31, 1994 are projected to be \$3.6 million. Operation and maintenance expenses for the same period are projected to be approximately \$900,000. Total revenue requirements are \$1,248,044.

Secondary Containment around Pollutant Storage

The Dade County Department of Environmental Resource Management imposed new standards for secondary containment of pollutants and hazardous materials in June, 1992. In addition,

Rule 17-762.500(6), Florida Administrative Code, requires the installation of secondary containment systems around all storage tanks, except vehicular fuel, by December 31, 1999. All O&M costs requested for this activity will occur after April 13, 1993, and we find them to be reasonable and prudent. FPL has incurred approximately \$200,000 in expenses prior to April 13, 1993, which are not included in the request.

Relocation of Underground Lube Oil Piping to Above Ground

Rule 17-762, Florida Administrative Code, issued by the DEP requires FPL to either relocate underground lube oil piping to above ground locations or to install secondary containment to underground locations. FPL examined the alternatives and found relocation to be the most cost-effective alternative. We concur with this evaluation. FPL is expected to spend \$163,000 in capital outlays on this project which results in revenue requirements of \$19,675 for the period of April 13, 1993 through March 31, 1994.

Oil Spill Cleanup and Response Equipment

The Oil Pollution Act of 1990 requires that FPL provide oil spill clean up services at 15 separate locations. FPL used a bidding procedure and 10-year cash flow analysis to select the lowest cost program to comply with these requirements. FPL's alternatives included complete outside contracting for oil spill clean up services, FPL sole ownership and operation of oil spill equipment, and a blend of FPL ownership and outside contracting. FPL's cash flow analysis indicated that sole ownership and operation of oil spill response equipment was the lowest cost alternative. FPL estimates that \$268,687 will be spent on O&M and \$68,999 on capital outlays during the April 13, 1993 through March 31, 1994 period. This results in a \$276,099 revenue requirement for the period. Upon consideration, we find this level of expense to be reasonable and prudent.

Low-Level Radioactive Waste Access Fees

FPL is required to pay fees pursuant to an agreement entered into by the State of Florida and the Southeast Interstate Low-Level Radioactive Waste Management Compact. FPL will be required to dispose of all low-level nuclear wastes at a designated facility in the southeast region (currently Barnwell, South Carolina). These fees were not required at the time of FPL's last rate case. FPL

has requested \$480,000 in expenses for the period from April 13, 1993 through March 31, 1994. Thus, we find this level of expense to be reasonable and prudent.

RATE OF RETURN ON EQUITY

FPL shall be allowed to earn its midpoint return on equity (ROE) on capital investment costs. For the period April 13, 1993 through July 12, 1993, this return was 12.80%. From July 13, 1993 until we address the issue of ROE again, the return is 12.00%.

Each time we approve a clause for the recovery of utility expenses or capital costs, the overall volatility of the utility's earnings before interest and taxes (EBIT) is reduced. This has the effect of reducing business risk. This reduced risk, in turn, should result in a lower average cost of capital (required rate of return) over the long run. While it can be argued that currently authorized ROEs may not reflect the reduced risk resulting from the guaranteed recovery of prudently incurred environmental costs, ROEs set prospectively should reflect this reduced risk.

We find that FPL shall be allowed to earn its midpoint ROE on capital investment costs. Based on Order No. 22490, issued February 5, 1990, in Docket No. 890319, the authorized ROE for FPL was 12.80% when Section 366.8255, Florida Statutes, went into effect on April 13, 1993. However, in Order No. PSC-93-1024-FOF-EI, issued July 13, 1993, in Docket No. 930612, we reduced FPL's ROE to 12.00% for all regulatory purposes on a prospective basis from the date of the Order. Accordingly, FPL shall be allowed to earn 12.80% on capital investment costs for the period April 13, 1993 through July 12, 1993 and a return of 12.00% for the period July 13, 1993 through March 31, 1994, the period covered in the FPL's petition.

We find that the appropriate weighted rate of return for the debt component shall be 3.7650%. The appropriate weighted rate of return for the equity component shall be 5.0827% for April 1993 through June 1993, 4.9113% for July 1993, and 4.8031% on a prospective basis for the period August 1, 1993 through March 31, 1994.

The returns are reported on a 13-month average, Commission adjusted basis consistent with the capital structure approved in FPL's last rate case. (Order Nos. 13537 and 13948, Docket No. 830465-EI). We calculated the debt component return in the same

manner as the return requested by FPL, except that the cost rates we used were taken from FPL's July 31, 1993, Rate of Return Surveillance Report, although FPL used the cost rates approved in its 1983 rate case. Likewise, we determined the equity component return in the same manner as the return requested by FPL, except We used the cost of preferred stock from FPL's for cost rates. July 31, 1993, Surveillance Report, although FPL used the cost rate that was approved in its 1983 rate case. In addition, as discussed previously, we used the ROE of 12.80% through July 12, 1993 and a return of 12.00% from July 13, 1993 through March 31, 1994. The equity component return requested by FPL used an ROE of 12.80% through September 30, 1993 and a return of 12.00% from October 1, 1993 through March 31, 1994. Finally, the equity component return we used for July 1993 reflects the fact that FPL's ROE was 12.80% for the first twelve days of the month and 12.00% for the remainder of the month.

ALLOCATION AND COST RECOVERY

Issues regarding cost allocation and cost recovery have been deferred until the March, 1994, hearing for setting environmental compliance cost recovery factors. These issues have been phrased as:

How should environmental costs be allocated to the rate classes?; and

How should environmental costs be recovered from the rate classes?

BILLING PERIOD

We believe it appropriate for the environmental compliance cost recovery factor to be set in conjunction with the March 1994, and fuel adjustment hearing to be collected during the period of April 1994, through September 1994. FPL shall submit testimony during the March 1994, hearing that "trues-up" actual costs for the environmental compliance activities approved in this docket. An environmental cost recovery factor should be set for the April through March 1994, period based on projected sales and cost data. The cycle of "true-ups" and projections shall continue on a sixmonth cycle with hearings held in conjunction with the fuel adjustment hearings.

SUBACCOUNTS

FPL currently maintains subaccounts to record costs associated with conservation and oil back-out cost recovery items pursuant to Rule 25-17.015 and 25-17.016, Florida Administrative Code. The company currently maintains subaccounts to record not only fuel revenues and expenses but other revenue and expense categories as well.

FPL filed a response to the staff's proposed draft rule to implement the Environmental Cost Recovery Clause, Docket No. 930169-EI. In its comments regarding the use of subaccounts, the company stated: "We do not believe that the use of only subaccounts should be mandated. Other vehicles for capturing costs (e.g. work orders and budget items) would be much more practical in many instances than establishing a separate subaccount and would still separately capture the costs as well as provide an audit trail."

The requirement to maintain subaccounts associated with environmental costs is consistent with the conservation and oil back-out rules. This requirement, however, does not preclude the company from using a work order system to capture the environmental costs.

There are also other reasons why we require FPL to maintain separate subaccounts. First, maintenance of subaccounts ensures that there is no double recovery, because it is easier for the auditors to verify that amounts have been removed from the filing when subaccounts are used than when amounts are charged to work orders. Second, use of subaccounts ensures the separation of the ECRC costs from other costs. Third, it is simpler to extract capital costs, revenues and expenses from the computerized general ledger and supporting accounting detail ledger when subaccounts are used.

Accordingly, FPL shall be required to maintain subaccounts consistent with the Uniform System of Accounts prescribed by this Commission for all items included in the environmental cost recovery factor.

PROTEST PERIOD

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Ordinarily a substantially affected person is afforded 21 days after the issuance date of the notice of proposed agency action in which to file a request for a Section 120.57 hearing (Florida Statutes). Rule 25-22.029(2), Florida Administrative Code, provides that for good cause shown, the Commission may shorten the time available for requesting a Section 120.57 hearing from 21 days to 14 days from the issuance of the notice of proposed agency action.

In the event that a substantially affected person files a protest and requests a Section 120.57 hearing, the date of November 30, 1993 has been reserved for the hearing. The next available hearing dates on the Commission calendar fall in September, 1994. Thus, we find there is good cause to provide a 14-day protest period so that the November 30, 1993 date is still available for a hearing in this docket if this notice of proposed agency action is protested.

Based on the foregoing, it is

ORDERED by the Florida Public Service Commission pursuant to Section 366.8255, Florida Statutes, that Florida Power & Light Company shall be allowed to recover \$3,943,132 through an environmental compliance cost recovery factor for costs associated with environmental compliance costs. It is further

ORDERED that Florida Power & Light Company shall not be permitted to recover \$618,484 of expenses it incurred for air permit fees prior to April 13, 1993, through an environmental compliance cost recovery factor pursuant to Section 366.8255, Florida Statutes. We direct Florida Power & Light Company to include these expenses in its next fuel cost recovery filing. It is further

ORDERED that the environmental compliance cost recovery factor for Florida Power & Light Company shall be set in a hearing in March, 1994, to be collected during the period of April, 1994, through September, 1994. It is further

ORDERED that the two issues set forth in the text of this Order regarding environmental cost allocation to the rate classes and environmental cost recovery from the rate classes have been deferred until the hearing in March, 1994. It is further

ORDERED that Florida Power & Light Company shall maintain separate subaccounts consistent with the Uniform System of Accounts prescribed by this Commission for all items included in the environmental compliance cost recovery factor as discussed within the text of this Order. It is further

ORDERED that the time available for filing a protest to this Order shall be 14 days from the date of the issuance of this Order. It is further

ORDERED that this Order shall become final and this docket shall be closed unless an appropriate petition for formal proceeding is received by the Division of Records and Reporting, 101 East Gaines Street, Tallahassee, Florida 32399-0870, by the close of business on the date indicated in the Notice of Further Proceedings or Judicial Review.

By ORDER of the Florida Public Service Commission this 29th day of October, 1993.

STEVE TRIBBLE / Director Division of Records and Reporting

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NOTICE OF FURTHER PROCEEDINGS OR JUDICIAL REVIEW

The Florida Public Service Commission is required by Section 120.59(4), Florida Statutes, to notify parties of any administrative hearing or judicial review of Commission orders that is available under Sections 120.57 or 120.68, Florida Statutes, as well as the procedures and time limits that apply. This notice should not be construed to mean all requests for an administrative hearing or judicial review will be granted or result in the relief sought.

The action proposed herein is preliminary in nature and will not become effective or final, except as provided by Rule 25-22.029, Florida Administrative Code. Any person whose substantial interests are affected by the action proposed by this

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order may file a petition for a formal proceeding, as provided by Rule 25-22.029(4), Florida Administrative Code, in the form provided by Rule 25-22.036(7)(a) and (f), Florida Administrative Code. This petition must be received by the Director, Division of Records and Reporting at his office at 101 East Gaines Street, Tallahassee, Florida 32399-0870, by the close of business on November 12, 1993.

In the absence of such a petition, this order shall become effective on the day subsequent to the above date as provided by Rule 25-22.029(6), Florida Administrative Code.

Any objection or protest filed in this docket before the issuance date of this order is considered abandoned unless it satisfies the foregoing conditions and is renewed within the specified protest period.

If this order becomes final and effective on the date described above, any party adversely affected may request judicial review by the Florida Supreme Court in the case of an electric, gas or telephone utility or by the First District Court of Appeal in the case of a water or wastewater utility by filing a notice of appeal with the Director, Division of Records and Reporting and filing a copy of the notice of appeal and the filing fee with the appropriate court. This filing must be completed within thirty (30) days of the effective date of this order, pursuant to Rule 9.110, Florida Rules of Appellate Procedure. The notice of appeal must be in the form specified in Rule 9.900(a), Florida Rules of Appellate Procedure.

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Staff's Recommended Revenue Requirements for FP&L Environmental Activities

In-Period Revenue Requirement

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(in dollars)

	. Pe	ior to April 13	1993	1	April 13	. 1993 - March	1994	Total	Staff Recom	meadation
Description of Projects	O&M	Capital	Total		O&M	Capital	Total	Request	Adjustment	Allowance
1. Air Operating Pormit Pres	618,484	Ç	618,48		757,773	O .	757,773	1,376,257	(618,484)	757,773
2. Low NOx Buner Technology	0	c		0	0	110,257	110,257	110,257	(5,340)	104,917
3. Continous Emission Monitoring Systems	Q			9	0	143,563	143,563	(43,563	(6,957)	136,606
4. Clean Closure Equivalency	υ)	0	781,200	5,508	786,708	786,708	(285)	786,423
5. Maintenance of Stationary Above Ground Puel Storage Tanks	9 		5	0	935,691	326,826	1,262,517	1,262,517	(14,433)	1,248,084
6. Secondary Containment Around Pollutant	C)	0	0	133,595	υ	133,595	133,595	0	133,595
Storage and Hazardous Materials Tanks 7. Itelocate Turbine Lube Oil Underground Piping to Aboye Ground			0	0	o i	20,841	20,841	20,841	(1,166)	19,675
8. Oil Spill Cleanup/Response Equipment	.	0	0	0	268,687	7,843	276,530	276,530	(431)	276,099
9. 1 own-level Radioastive Waste Access Feed		0	0	0	480,000	0	480,000	480,000	0	480,000
10. Syldulala	618,48	4	0 618.4	184	2.356.946	614,838	3.271.754	4,590,268	(617.026)	3.243,172
11. Juriolktional Factor								98 59840%		98.59840%
12 Jurisdictional Environmental Costs								4,525,931		3,887,905
13. Revenue Tax Multiplier								1.01609	(Section)	1.01609
14 Total Environmental Cost Recovery Amo								4,598,753		3,950,461

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	Prior to	lor to April 13, 1993		April 13.	1993 - March 1994	1971	Total	Recommended Adjuitments	Adjustments	Reco	in me	Recommended Allowance
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6 Secondary Containment Around Pollstant	0	0	0	262,[[[]	0	133,595	133,595	0	٥	262,EC1		0
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foth	616,461	0	618,481	3,356,916	11,316,658	14,703,601	002,556,21	[618.181]	61,000	3,356,916		11,410,658

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