

State of Florida



Public Service Commission

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

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**DATE:** May 21, 2002  
**TO:** Division of Economic Regulation (Bohrmann)  
**FROM:** Division of Auditing and Safety (Vandiver) *W*  
**RE:** **Docket No.** 020001-EI; Florida Power Corporation; **Audit Purpose:** Fuel and Purchased Power Cost Recovery Clause audit for the period from January 1 - December 31, 2001; **Audit Control No.** 02-056-2-1

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Attached is the final audit report for the utility stated above. I am sending the utility a copy of this memo and the audit report. If the utility desires to file a response to the audit report, it should send the response to the Division of the Commission Clerk and Administrative Services. There are no confidential work papers associated with this audit.

DNV/jcp  
Attachment

cc: Division of Auditing and Safety (Hoppe, District Offices, File Folder)  
Division of the Commission Clerk and Administrative Services (2)  
Division of Competitive Markets and Enforcement (Harvey)  
General Counsel  
Office of Public Counsel

Mr. Paul Lewis, Jr.  
Florida Power Corporation  
106 East College Avenue  
Tallahassee, FL 32301-7740

DOCUMENT NUMBER DATE  
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**FLORIDA PUBLIC SERVICE COMMISSION**

*DIVISION OF AUDITING AND SAFETY  
BUREAU OF AUDITING*

*TAMPA DISTRICT OFFICE*


**FLORIDA POWER CORPORATION**

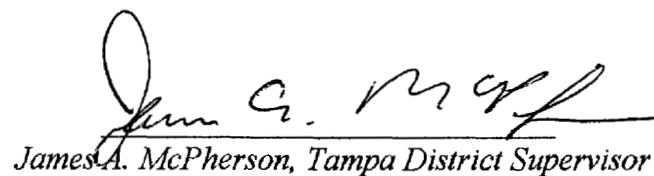
**FUEL ADJUSTMENT CLAUSE AUDIT**

**FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2001**

**DOCKET NO. 020001-EI**

**AUDIT CONTROL NO. 02-056-2-2**

  
*Jocelyn Y. Stephens, Audit Manager*

  
*James A. McPherson, Tampa District Supervisor*

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**DIVISION OF AUDITING AND SAFETY  
AUDITOR'S REPORT**

**APRIL 29, 2002**

**TO: FLORIDA PUBLIC SERVICE COMMISSION AND OTHER INTERESTED PARTIES**

We have applied the procedures described later in this report to audit the accompanying Fuel Adjustment Clause True-up schedules for the historical twelve month period ended December 31, 2001 for Florida Power Corporation. These schedules were prepared by the Utility as part of its petition for cost recovery in Docket 020001-EI, There is no confidential information associated with this audit, and there are no audit staff minority opinions.

This is an internal accounting report prepared after performing a limited scope audit. Accordingly, this report should not be relied upon 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 auditing standards and produce audited financial statements for public use.

## **SUMMARY OF SIGNIFICANT FINDINGS**

The Utility included \$186,205 of non-recoverable fuel expense in its filing for the 12-month period ended December 31, 2001

The Utility understated the return requirement of its gas conversion assets for the 12-month period ended December 31, 2000 by \$13,939. This adjustment only affects interest computation for the 12-month period ended December 31, 2001.

The Utility erroneously recorded a retirement to its Gas Conversion Assets in November, 1999 causing an over recovery of its return requirements for these assets. This adjustment only affects interest computation for the 12-month period ended December 31, 2001.

The Utility overstated nuclear fuel expense for the months November & December 2001 by \$20,666 and \$17,678, respectively, due to the use of an incorrect power factor.

The Utility used an incorrect interest rate in its interest computation for the January, 2001 true-up calculation resulting in the overstatement of interest, for the year ended December 31, 2001, of \$5,889.

The Utility intends to make corrections for all of the above errors in its April and May 2002 filings.

## **SUMMARY OF SIGNIFICANT PROCEDURES**

Our audit was performed by examining, on a test basis, certain transactions and account balances which we believe are sufficient to base our opinion. Our examination did not entail a complete review of all financial transactions of the company. Our more important audit procedures are summarized below. The following definitions apply when used in this report.

**Compiled -** The exhibit amounts were reconciled with the general ledger, and accounts were scanned for error or inconsistency.

**Verify -** The item was tested for accuracy and substantiating documentation was examined.

**REVENUE:** Compiled Fuel Adjustment Clause (FAC) revenue and agreed to the filing. Recomputed FAC revenues using approved FPSC rate factors and company-provided KWH sales. Reconciled Utility "revenue recap" report to the general ledger on a test basis.

**EXPENSES:** Compiled fuel and purchased power costs. Tested the purchases of coal, heavy oil, light oil and natural gas to journal entries, voucher register and invoices.

**TRUE-UP:** Recomputed FAC true-up and interest using FPSC approved amounts and interest rates.

**INTEREXCHANGE PURCHASES AND SALES:** Scheduled monthly activity of interexchange schedules (Sch A-6, A-7, A-8, A-9). Judgmentally selected several months for further analysis. Activity of selected months was traced to source documentation.

**DISCLOSURE NO. 1**

**SUBJECT: OVERSTATEMENT OF GENERATION EXPENSE - OIL**

**STATEMENT OF FACT:**

Our analysis of generation expense - oil, found differences between the amounts recorded in the fuel filing and amounts recorded in the general ledger. The differences existed in the months January through March 2001 and totaled \$186,205.

The Company spokesperson stated that non-recoverable expenses were inadvertently charged to a recoverable fuel expense account (A/C 547.10) and thus were included in the Fuel Adjustment Clause. This caused the Fuel Adjustment Clause to be overstated by \$186,205, the amount of these non-recoverable expenses.

The response to Audit Document/Record Request indicates that a correction for the above error, along with applicable interest, will be reflected in the April 2002 Fuel Adjustment filing.

**AUDITOR OPINION:**

The removal of the non-recoverable expenses totaling - \$186,204, along with applicable interest, in the April 2002 Fuel Clause filing, will correct the recoverable fuel expenses. For FPSC purposes, an adjustment to the general ledger is not necessary.

## DISCLOSURE NO. 2

### SUBJECT: ERROR IN CALCULATION OF RETURN ON FUEL ASSETS

#### STATEMENT OF FACT:

During the prior rate case audit of the year ending December 31, 2000, it was noted that the Company made an adjustment to its rate base to remove the costs of fuel assets, and related depreciation and return. The depreciation and return on these assets is recovered in the fuel clause filing.

As part of the analysis of the rate case adjustment the auditor attempted to trace the return requirements based upon the fuel assets (and reflected in the rate case work papers) to the corresponding adjustment recorded in the fuel filing. There was a difference of \$33,765. The difference was the result of a partial omission in the fuel clause of the depreciation and return requirements on two Debarry units (8 & 9) in the summary total, and the applicable adjustment for stratified allocation. The effect of an omission to the depreciation and return of gas conversion assets causes an understatement on the cost of generated power.

The Company provided work papers, used to compute the depreciation and return requirements of the fuel assets, and a schedule reconciling balances per these schedules to the summary schedule. Also, the Company provided "revised" gas conversion schedules (Sch A & B) and estimated fuel savings schedules of seven gas conversion units for the 6-month period October 2000 through March, 2001.

		<u>Debarry 8&amp;9</u>	<u>Total Units</u>
Depr & Rtn per W/P's (before Adj for Stratification)		\$ 40,096	\$ 253,610
Depr & Return used in Fuel Clause Filing		6,331	219,845
	Difference	<u>\$ 33,765</u>	<u>\$ 33,765</u>
Depr & Rtn used in Filing	\$ 219,845		
Stratification Allocation	92.1823%		
Grossed Up Amount	<u>\$ 238,489</u>		
Depr & Return per Schs A & B	253,610	(Sch A = \$ 213,170, Sch B = \$40,440)	
Difference	<u>(\$ 15,121)</u>		



Analysis of Difference

Debary 8 & 9 equity return Adj	16,782	(\$213,170 - \$196,388)
Dec 2000 estimate adjusted in 1/01 (	1,661)	(\$196,388 - \$198,049)
	<hr/>	
Total Difference	\$ 15,121	
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Note: Schedule A, as submitted = \$196,388

Schedule A, as revised = 213,171

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\$ 16,783

The Company spokesperson stated that the above error, along with applicable interest, will be corrected and recorded in the April 2002 Fuel Adjustment Clause filing

**DISCLOSURE NO. 3**

**SUBJECT: RETIREMENT OF GAS CONVERSION ASSETS**

**STATEMENT OF FACT:**

During the past rate case audit, a discrepancy between the gas conversion schedules and the General Ledger was brought to the company's attention and an investigation was performed by the company to explain the discrepancy. It was discovered that in November, 1999, the company made an adjustment to its gas conversion schedules in error. The adjustment was for \$168,408 to Debarry 8. This adjustment was not recorded in the General Ledger.

The effect of this error is to understate the depreciation and return requirement of gas conversion assets for the period November 1999 thru December 2001 by \$64,230.

The Company spokesperson stated that an adjustment for this error, along with applicable interest, will be made to the April 2002 fuel clause filing.

**DISCLOSURE NO. 4**

**SUBJECT: ERRONEOUS CALCULATION OF FUEL UNITS AND GENERATION AT CRYSTAL RIVER #3 AS A RESULT OF AN INCORRECT POWER FACTOR**

**STATEMENT OF FACT:**

In October, 2001 Crystal River #3 was taken off-line for refueling. When the system was brought back up, a new power factor, which calculates BTU burned, was initialized. This new factor was incorrectly calculated resulting in an incorrect nuclear fuel expense in the fuel filing (Sch A-3 and A-4). MMBTU's per the filing are correct.

In computing nuclear fuel expense, the company uses estimated MMBTU's and a per batch unit cost. This unit cost is determined using actual cost of batch and estimated MMBTU's of batch. The power factor is used in estimating the number of MMBTU's burned per month. If this estimate of MMBTU's is misstated, then nuclear fuel expense is misstated.

The November 2001 thru March 2002 worksheets supporting JE 40 and used to compute and record nuclear fuel expense contain the erroneous power factor. As determined from the Company's correcting journal entry, the dollar impact of this adjustment, on the 2001 fuel clause is to increase nuclear fuel expense by \$20,666 for November and \$17,678 for December.

The Company recorded an adjustment to correct the total error in April 2002. Applicable interest will be recorded in May, 2002.

**DISCLOSURE NO. 5**

**SUBJECT: INCORRECT INTEREST RATE USED IN CALCULATION OF INTEREST EXPENSE FOR JANUARY 2001 TRUE-UP**

**STATEMENT OF FACT:**

In the January 2001 Fuel Filing, Schedule A-2, (page 3 of 4), the Utility used an amount for Generation Performance Incentive Factor (GPIF) reward of \$181,791. The incentive award approved by the Commission to be collected during the current audit period is \$2,183,063 to which the monthly amount equals \$181,922. The difference in the GPIF used by the Company and the Commission, in the January true-up calculation, is \$131.

Also, in the January 2001 Fuel Filing, Schedule A-2, (page 4 of 4), the Utility calculated interest using 6.65% as the Interest Rate on the first day of January. The interest rate, as it is reported in the Wall Street Journal and used by the Commission was 6.50%.

Use of the erroneous interest rate, for the computation of interest in January 2001, results in an overstatement of interest in the amount of \$5,695. Use of the incorrect GPIF had no effect upon interest calculation.

The Company will correct these computations, along with applicable interest, in its May 2002 filing.

FUEL AND PURCHASED POWER  
COST RECOVERY CLAUSE CALCULATION  
TWELVE MONTH PERIOD ENDING - DECEMBER, 2001

	\$				MWH				CENTS/KWH			
	ACTUAL	ESTIMATED	DIFFERENCE AMOUNT	%	ACTUAL	ESTIMATED	DIFFERENCE AMOUNT	%	ACTUAL	ESTIMATED	DIFFERENCE AMOUNT	%
1 FUEL COST OF SYSTEM NET GENERATION (SCH A3)	811,016,062	868,919,614	(57,903,552)	(6.7)	32,639,455	33,887,979	(1,248,524)	(3.7)	2.4848	2.5641	(0.0793)	(3.1)
2 SPENT NUCLEAR FUEL DISPOSAL COST	5,582,155	5,583,023	(868)	(0.0)	5,869,900	5,971,148	(101,248)	(1.7)	0.0951	0.0935	0.0016	1.7
3 COAL CAR INVESTMENT	0	0	0	0.0	0	0	0	0.0	0.0000	0.0000	0.0000	0.0
3b NUCLEAR DECOMMISSIONING AND DECONTAMINATION	1,718,468	0	1,718,468	0.0	0	0	0	0.0	0.0000	0.0000	0.0000	0.0
4 ADJUSTMENTS TO FUEL COST - MISCELLANEOUS	(44,699,741)	8,234,000	(52,933,741)	(642.9)	(1,396,871)	0	(1,396,871)	0.0	3.2000	0.0000	3.2000	0.0
4a ADJUSTMENTS TO FUEL COST - DISPOSAL COST REFUND	0	0	0	0.0	0	0	0	0.0	0.0000	0.0000	0.0000	0.0
<b>5 TOTAL COST OF GENERATED POWER</b>	<b>773,616,944</b>	<b>882,736,637</b>	<b>(109,119,693)</b>	<b>(12.4)</b>	<b>31,242,584</b>	<b>33,887,979</b>	<b>(2,645,395)</b>	<b>(7.8)</b>	<b>2.4762</b>	<b>2.6049</b>	<b>(0.1287)</b>	<b>(4.9)</b>
6 ENERGY COST OF PURCHASED POWER - FIRM (SCH A7)	57,804,609	44,878,324	12,926,285	28.8	3,300,914	2,610,225	690,689	26.5	1.7612	1.7193	0.0319	1.9
7 ENERGY COST OF SCH C,X ECONOMY PURCHASES - BROKER (SCH A9)	1,423,559	0	1,423,559	0.0	22,773	0	22,773	0.0	6.2511	0.0000	6.2511	0.0
8 ENERGY COST OF ECONOMY PURCHASES - NON-BROKER (SCH A9)	44,174,859	23,126,018	21,048,841	91.0	638,492	578,000	60,492	10.5	6.9186	4.0010	2.9176	72.9
9 ENERGY COST OF SCH E PURCHASES (SCH A9)	0	0	0	0.0	0	0	0	0.0	0.0000	0.0000	0.0000	0.0
10 CAPACITY COST OF ECONOMY PURCHASES (SCH A9)	0	0	0	0.0	0	0	0	0.0	0.0000	0.0000	0.0000	0.0
11 PAYMENTS TO QUALIFYING FACILITIES (SCH A8)	173,898,770	149,783,042	24,115,728	16.1	6,656,752	7,184,410	(527,658)	(7.3)	2.6124	2.0848	0.5276	25.3
<b>12 TOTAL COST OF PURCHASED POWER</b>	<b>277,301,796</b>	<b>217,787,384</b>	<b>59,514,412</b>	<b>27.3</b>	<b>10,618,931</b>	<b>10,372,635</b>	<b>246,296</b>	<b>2.4</b>	<b>2.6114</b>	<b>2.0996</b>	<b>0.5118</b>	<b>24.4</b>
<b>13 TOTAL AVAILABLE MWH</b>					<b>41,861,515</b>	<b>44,260,614</b>	<b>(2,399,099)</b>	<b>(5.4)</b>				
14 FUEL COST OF ECONOMY SALES (BROKER) (SCH A6)	(162,352)	0	(162,352)	0.0	(3,476)	0	(3,476)	0.0	4.6706	0.0000	4.6706	0.0
14a GAIN ON ECONOMY SALES (BROKER) - 80% (SCH A6)	0	0	0	0.0	(3,476)	0	(3,476)	0.0	0.0000	0.0000	0.0000	0.0
15 FUEL COST OF OTHER POWER SALES (SCH A6)	(23,389,950)	(50,746,119)	27,356,169	(53.9)	(876,525)	(1,307,000)	430,475	(32.9)	2.6685	3.8826	(1.2141)	(31.3)
15a GAIN ON OTHER POWER SALES - 100% (SCH A6)	(10,283,715)	(12,067,824)	1,784,109	(14.8)	(876,525)	(1,307,000)	430,475	(32.9)	1.1732	0.9233	0.2499	27.1
16 FUEL COST OF SEMINOLE BACK-UP SALES (SCH A6)	0	0	0	0.0	0	0	0	0.0	0.0000	0.0000	0.0000	0.0
17 FUEL COST OF SUPPLEMENTAL SALES	(109,220,267)	(128,477,587)	19,257,320	(15.0)	(2,908,397)	(3,061,375)	152,978	(5.0)	3.7553	4.1967	(0.4414)	(10.5)
<b>18 TOTAL FUEL COST AND GAINS ON POWER SALES</b>	<b>(143,056,283)</b>	<b>(191,291,530)</b>	<b>48,235,247</b>	<b>(25.2)</b>	<b>(3,788,398)</b>	<b>(4,368,375)</b>	<b>579,977</b>	<b>(13.3)</b>	<b>3.7762</b>	<b>4.3790</b>	<b>(0.6028)</b>	<b>(13.8)</b>
19 NET INADVERTENT AND WHEELED INTERCHANGE					(5,105)	0	(5,105)					
<b>20 TOTAL FUEL AND NET POWER TRANSACTIONS</b>	<b>907,862,457</b>	<b>909,232,491</b>	<b>(1,370,034)</b>	<b>(0.2)</b>	<b>38,068,012</b>	<b>39,892,289</b>	<b>(1,824,227)</b>	<b>(4.6)</b>	<b>2.3848</b>	<b>2.2792</b>	<b>0.1056</b>	<b>4.6</b>
21 NET UNBILLED	(12,193,315)	4,344,246	(16,537,561)	(380.7)	511,293	(36,327)	547,620	(1,607.5)	(0.0336)	0.0116	(0.0452)	(389.7)
22 COMPANY USE	3,351,565	4,034,948	(683,383)	(16.9)	(140,539)	(180,000)	39,461	(21.9)	0.0092	0.0108	(0.0016)	(14.8)
23 T & D LOSSES	52,200,792	50,556,993	1,643,799	3.3	(2,188,896)	(2,214,744)	25,848	(1.2)	0.1440	0.1350	0.0090	6.7
<b>24 ADJUSTED SYSTEM KWH SALES (SCH A2 PG 1 OF 4)</b>	<b>907,862,457</b>	<b>909,232,491</b>	<b>(1,370,034)</b>	<b>(0.2)</b>	<b>36,249,870</b>	<b>37,461,168</b>	<b>(1,211,298)</b>	<b>(3.2)</b>	<b>2.6045</b>	<b>2.4271</b>	<b>0.0774</b>	<b>3.2</b>
25 WHOLESALE KWH SALES (EXCLUDING SUPPLEMENTAL SALES)	(22,683,613)	(18,653,626)	(4,029,987)	21.6	(931,874)	(959,483)	27,609	(2.9)	2.4342	1.9441	0.4901	25.2
<b>26 JURISDICTIONAL KWH SALES</b>	<b>885,178,845</b>	<b>890,578,865</b>	<b>(5,400,020)</b>	<b>(0.6)</b>	<b>35,317,996</b>	<b>36,501,685</b>	<b>(1,183,689)</b>	<b>(3.2)</b>	<b>2.5063</b>	<b>2.4398</b>	<b>0.0665</b>	<b>2.7</b>
27 JURISDICTIONAL KWH SALES ADJUSTED FOR LINE LOSS - 1.00221	887,119,668	889,356,423	(2,236,755)	(0.3)	35,317,996	36,501,685	(1,183,689)	(3.2)	2.5118	2.4365	0.0753	3.1
28 PRIOR PERIOD TRUE-UP	54,924,784	27,608,904	27,315,880	98.9	35,317,996	36,501,685	(1,183,689)	(3.2)	0.1555	0.0756	0.0799	105.7
28a MARKET PRICE TRUE-UP	0	0	0	0.0	35,317,996	36,501,685	(1,183,689)	(3.2)	0.0000	0.0000	0.0000	0.0
28b RECOVERY OF PRIOR PERIOD NUCLEAR REPLACEMENT COST	0	0	0	0.0	36,317,996	36,501,685	(1,183,689)	(3.2)	0.0000	0.0000	0.0000	0.0
<b>29 TOTAL JURISDICTIONAL FUEL COST</b>	<b>942,044,452</b>	<b>916,965,327</b>	<b>25,079,125</b>	<b>2.7</b>	<b>35,317,996</b>	<b>36,501,685</b>	<b>(1,183,689)</b>	<b>(3.2)</b>	<b>2.6673</b>	<b>2.5121</b>	<b>0.1552</b>	<b>6.2</b>
<b>30 REVENUE TAX FACTOR</b>									<b>1.00072</b>	<b>1.00072</b>	<b>0.0000</b>	<b>0.0</b>
31 FUEL COST ADJUSTED FOR TAXES									2.6692	2.5139	0.1553	6.2
32 GPF	2,183,064	2,183,063			35,317,996	36,501,685			0.0062	0.0060	0.0002	96.8
<b>33 TOTAL FUEL COST FACTOR ROUNDED TO THE NEAREST .001 CENTS/KWH</b>									<b>2.675</b>	<b>2.520</b>	<b>0.156</b>	<b>6.2</b>

CALCULATION OF TRUE-UP AND INTEREST PROVISION  
 FLORIDA POWER CORPORATION  
 DECEMBER 2001

SCHEDULE A2  
 PAGE 3 OF 4

	CURRENT MONTH				PERIOD TO DATE			
	ACTUAL	ESTIMATED	DIFFERENCE	PERCENT	ACTUAL	ESTIMATED	DIFFERENCE	PERCENT
<b>D . TRUE UP CALCULATION</b>								
1. JURISDICTIONAL FUEL REVENUE (LINE B1c)	\$73,044,221.18	\$70,410,298	\$2,633,923	3.7	\$977,909,867.00	\$919,147,835	\$58,756,032	6.4
2. ADJUSTMENTS: PRIOR PERIOD ADJ	0.00	0	0	0.0	0.00	0	0	0.0
2a. TRUE UP PROVISION + RECOVERABLE NUC REPL FUEL	(29,816,822.19)	(2,300,742)	(27,315,880)	1,187.8	(54,924,784.19)	(27,808,804)	(27,315,880)	98.9
2b. INCENTIVE PROVISION	(181,922.00)	(181,922)	0	0.0	(2,183,064.00)	(2,183,064)	0	0.0
2c. OTHER: MARKET PRICE TRUE UP	0.00	0	0	0.0	0.00	0	0	0.0
3. TOTAL JURISDICTIONAL FUEL REVENUE	43,245,676.99	67,927,634	(24,681,957)	(36.3)	920,786,018.81	889,355,867	31,440,152	3.5
4. ADJ TOTAL FUEL & NET PWR TRNS (LINE A7)	54,123,897.84	63,748,131	(9,624,234)	(15.1)	907,862,457.69	909,232,491	(1,370,034)	(0.2)
5. JURISDICTIONAL SALES % OF TOT SALES (LINE C4)	97.97	97.51	0.46	0.5				
6. JURISDICTIONAL FUEL & NET POWER TRANSACTIONS (LINE D4 * LINE D5 * .221% "LINE LOSSES")	53,142,368.37	62,393,335	(9,250,967)	(14.8)	887,119,668.22	889,356,423	(2,236,755)	(0.3)
7. TRUE UP PROVISION FOR THE MONTH OVER/(UNDER) COLLECTION (LINE D3 - D6)	(9,896,691.38)	5,534,299	(15,430,990)	0.0	33,676,350.59	(556)	33,676,907	0.0
8. INTEREST PROVISION FOR THE MONTH (LINE E10)	(13,269.98)				(2,604,314.78)			
9. TRUE UP & INT PROVISION BEG OF MONTH/PERIOD	(18,205,867.00)				(84,596,026.00)			
10. TRUE UP COLLECTED (REFUNDED)	29,816,622.19				54,924,784.19	27,808,804	27,315,880	0.0
11. END OF PERIOD TOTAL NET TRUE UP (LINES D7 + D8 + D9 + D10)	1,500,793.83				1,500,793.82			
12. OTHER:				0.01				
13. END OF PERIOD TOTAL NET TRUE UP (LINES D11 + D12)	1,500,793.83				1,500,783.82			