

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-**

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**DATE:** May 14, 2015  
**TO:** Marguerite McLean, Records Technician, Office of Commission Clerk  
**FROM:** Lynn M. Deamer, Chief of Auditing, Office of Auditing and Performance Analysis  
**RE:** Docket No.: 150001-EI  
Company Name: Florida Power & Light  
Company Code: EI802  
Audit Purpose: Fuel Cost Recovery Clause  
Audit Control No: 15-023-4-1

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RECEIVED FPSC  
15 MAY 15 AM 10:17  
COMMISSION CLERK

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 May 13, 2015.

LD

Attachments: Confidential Document Index  
Confidential Binder(s) Listed Above

cc: Bureau of Auditing (File copy)

Handwritten signature of Marguerite McLean in blue ink.

Received By

Handwritten date "5.15.15" in blue ink.

Date

COMMISSIONERS:  
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LISA POLAK EDGAR  
RONALD A. BRISÉ  
JULIE I. BROWN  
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STATE OF FLORIDA



MIAMI DISTRICT OFFICE  
3625 NW 82ND AVENUE  
SUITE 400  
MIAMI, FL 33166-7602  
(305) 513-7816

# Public Service Commission

May 13, 2015

Mashinda Kazadi, Regulatory Analyst  
Florida Power & Light Company  
9250 West Flagler Street  
Miami, FL 33174

**Re: Florida Power & Light Company  
Fuel & Purchased Power Cost Recovery Clause  
Docket No. 150001-EI  
Audit Control No. 15-023-4-1**

Dear Ms. Kazadi:

We have completed our field work in the above referenced audit. Included with this letter is an index and copies of the audit workpapers which the Commission is maintaining in a Temporary Confidential Status and a listing by workpaper reference. Please sign and date a copy of this letter indicating that you have received these documents. 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 Clerk within twenty-one days from today or these workpapers will become public documents.

Thank you for your assistance in this regard, and should you have any questions, please call me at (305)513-7825.

Sincerely,

Handwritten signature of Gabriela Leon in blue ink.

Gabriela Leon – Audit Manager  
Professional Accountant Specialist, APA

Supervisors Review: \_\_\_\_\_

Handwritten signature in blue ink over a horizontal line.

Received by: \_\_\_\_\_

Mashinda Kazadi  
Regulatory Analyst

Date: \_\_\_\_\_

5.13.2015

enclosures

cc: w/o Lynn M. Deamer, Chief of Auditing, APA  
w/o Jeffery A. Small, Regulatory Analyst Supervisor, APA

**INDEX OF CONFIDENTIAL WORKPAPERS**  
**Florida Power & Light Company**  
**Fuel Cost Recovery Clause**  
**Docket No. 150001-EI, Audit Control No. 15-023-4-1**

<b>Item</b>	<b>Document Description</b>	<b>Type</b>	<b>WorkPaper Location</b>	<b>Pages</b>
1	BOD Review	A	8-1	3
2	Audit Reports for 2014	C	9	3
3	Internal Audit Notes	A	9-1	4
4	Internal Audit Notes	C	9-2	1
5	Internal Audit Notes	C	9-3	2
6	External Auditor's Workpaper Notes	C	9-5	2
7	Fuel Analysis and Reconciliation	A	42	4
8	Fuel Used Report	C	42-1/1	2
9	Fuel Used Report	C	42-1/2	2
10	Fuel Used Report	C	42-1/3	2
11	Fuel Used Report	C	42-1/4	2
12	Fuel Used Report	C	42-1/5	2
13	Fuel Used Report	C	42-1/6	2
14	Fuel Used Report	C	42-1/7	2
15	Fuel Used Report	C	42-1/8	2
16	Fuel Used Report	C	42-1/9	2
17	Fuel Used Report	C	42-1/10	2
18	Fuel Used Report	C	42-1/11	2
19	Fuel Used Report	C	42-1/12	2
20	Reconciliation	A	42-2	2
21	Reconciliation	C	42-2	5
22	Fossil Fuel Inventory	C	42-2/1	12
23	Form 423-1A	C	42-3	12
24	Form 423-2B	C	42-4	12
25	Railroad Transport Adj.	C	42-4/1	2
26	Rates	C	42-4/1-1	1
27	Index	C	42-4/1-1/1	1
28	Rates	C	42-4/1-2	1
29	Transportation Contract	C	42-4/1-3	8
30	Reconciliation Form 423-2	C	42-5	36
31	Fuel Cost Expenses	A	43-2/1	3
32	Amortization EFPH	C	43-2/1-1	1
33	Nuclear Amortized Expense & Fuel	C	43-2/1-1/1	1
34	Sample of Acct. 151	A	43-4/1	4
35	Gas Receiving Report & Consumption	C	43-4/1-1	2
36	Natural Gas Closing Report	C	43-4/1-1/1	2
37	Monthly Gas Closing Report	C	43-4/1-1/2	2
38	Gas Adjustment	C	43-4/1-1/3	1
39	Scherer Unit U	C	44-3	1
40	Scherer & Monthly Activity	C	44-3/1	1

Explanation for document type:

- A The document was created by the auditor from information provided by the company.
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41	Coal Fuel Stock Ledger	C	44-3/1-1	1
42	Fuel Status	C	44-3/1-1/1	1
43	Scherer 4	C	44-4	1
44	Scherer Monthly Activity	C	44-4/1	1
45	Schedule AG February	C	46-1 p1	1
46	Power Lambda Report	C	46-1/1-1	3
47	Schedule A6	C	46-1/1-2	1
48	Estimated/Actual	C	46-2	4
49	Payment Coupon	C	46-2/1	1
50	Invoice	C	46-2/1-1	2
51	Unit Specific Sales	C	46-3/2-3	3
52	Schedule A7	C	47-2 p1	1
53	SJRPP Purchases Monthly	C	47-2/1	2
54	Cost of Fuel	C	47-2/1-1	1
55	Estimate Calculation	C	47-2/1-1/1	2
56	Invoice	C	47-2/2	1
57	SJRPP Cost	C	47-2/2-1	1
58	SJRPP	C	47-2/2-2	1
59	July Estimate & True Up	C	47-2/3	1
60	Actual vs. Estimated	C	47-2/3-1	1
61	Southern UPS Transmission	C	47-2/3-1/1	1
62	Invoice	C	47-2/4	1
63	Seminole Purchases	C	47-2/4-1	1
64	Schedule A8	C	48-1 p1&2	2
65	Purchased Power	C	48-1/1 p1-5	5
66	Daily Energy Payment	A	48-1/1 p6	1
67	Payment Calculation	C	48-1/1 p7-9	3
68	Payment Summary	C	48-1/1-1	1
69	Billing Summary	C	48-1/2	1
70	Billing Statement	C	48-1/2-1	1
71	Billing Statement	C	48-1/2-1/1	1
72	Avoided Fuel Cost	C	48-1/2-1/1-1	1
73	Tariff	C	48-1/2-1/2	1
74	Billing Statement	C	48-1/2-1/3	1
75	QF	C	48-1/2-1/3-1	1
76	Schedule A8 Backup	C	48-1/2-2	1
77	Energy Payment	C	48-1/2-2/1	1
78	Daily Energy Payment	C	48-1/3	1
79	February Schedule A9	C	49-1	1
80	Actual/Estimated	C	49-1/1	1

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<b>Item</b>	<b>Document Description</b>	<b>Type</b>	<b>WorkPaper Location</b>	<b>Pages</b>
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82	Invoice	C	49-1/1-1/1	1
83	Bay Gas Storage	C	50-1	1
84	Purchase Statement	C	50-1/1	1
85	Bay Gas Storage	C	50-1/1-1	3
86	Service Agreement	C	50-1/1-2	2
87	Invoice	C	50-1/2	1
88	Service Agreement	C	50-1/3	15
89	Firm Transmission Service	C	51-1	1
90	Invoice	C	51-1/1	2
91	Purchase Statement	C	51-1/2	2
92	Transmission Service	C	51-1/3	1
93	Market Area Transportation Rates	C	51-1/4	1
94	Asset Optimization Detail	C	54-1/2	1
95	Delivered City Gas Sales	C	54-1/2-1	2
96	Asset Optimization Detail	C	54-1/2-2	2
97	Production Area Sales	C	54-1/2-2/1	4
98	Electric Transmission	C	54-1/2-2/2	1
99	Storage Optimization	C	54-1/2-3	1
100	Asset Optimization	A	54-2	1
101	Asset Optimization	C	54-2	4
102	Optimization	C	54-2/1	12
103	Optimization	C	54-2/1-1	3
104	Payment Coupon	C	54-2/1-1/1	1
105	Invoice	C	54-2/1-2/2	1
106	Deal 10143	C	54-2/1-1/2-1	1
107	Asset Optimization Detail	C	54-2/1-1/3	1
108	Optimization	C	54-2/1-2	4
109	Explanation of Deals	C	54-2/1-2/1	6
110	Gas Daily	C	54-2/1-2/1-1	6
111	EDF Invoice	C	54-2/1-2/1-2	1
112	Optimization Premiums	C	54-2/1-3	1
113	Optimization	C	54-2/1-3/1	1
114	Invoice	C	54-2/1-3/1-1	3
115	Invoice	C	54-2/1-3/1-2	3
116	Purchase Statement	C	54-2/1-3/1-3	6
117	Deal Information	C	54-2/1-3/1-4	5
118	Deal Ticket	C	54-2/1-3/1-5	1
119	Gas Daily	C	54-2/1-3/1-6	1
120	Gas Storage	C	54-2/1-4	1

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122	Invoice	C	54-2/1-5	6
123	Deal Ticket	C	54-2/1-5/1	2
124	Invoice	C	54-2/1-5/2	1
125	Market Area Transportation Rates	C	54-2/1-5/2-1	1
126	FG Transmission	C	54-2/1-5/2-2	2
127	Asset Mgmt. Agreement	C	54-2/1-6	1
128	Agreement	C	54-2/1-6/1	11
129	Payment Coupon	C	54-2/1-6/2	1
130	Invoice	C	54-2/1-6/3	1
131	Deal Ticket	C	54-2/1-6/4	1
132	January List of Vendors	C	56-1	12
133	List of Vendors	C	56-1/1	1
134	Purchase Statements	C	56-1/1-1	1
<b>Total Confidential Pages Enclosed</b>				<b>359</b>

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