

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

In re: Petition for limited proceeding for recovery of incremental storm restoration costs related to Hurricane Matthew by Florida Power & Light Company.

DOCKET NO. 20160251-EI

DATED: APRIL 11, 2018

CERTIFICATE OF SERVICE

I HEREBY CERTIFY that the Direct Testimony and Exhibits of Donna D. Brown, appearing on behalf of Staff of the Florida Public Service Commission has been filed with the Office of Commission Clerk and furnished to the following by electronic mail this 11th day of April, 2018:

Ken Rubin
Kevin I.C. Donaldson
John T. Butler
Florida Power & Light Company
700 Universe Boulevard
Juno Beach, Florida 33408
ken.rubin@fpl.com
kevin.donaldson@fpl.com

J. R. Kelly
Patricia Christensen
Office of the Public Counsel
c/o The Florida Legislature
111 West Madison Street, Room 812
Tallahassee, Florida 32399-1400
Kelly.jr@leg.state.fl.us
Christensen.patty@leg.state.fl.us

Schef Wright
Gardner, Bist, Bowden, Bush,
Dee, LaVia & Wright, P.A.
1300 Thomaswood Drive
Tallahassee, Florida 32308

Jon C. Moyle, Jr.
Karen A. Putnal
Moyle Law Firm, P.A.
118 North Gadsden Street
Tallahassee, Florida 32301
Telephone: (850) 681-3828
Facsimile: (850) 681-8788
jmoyle@moylelaw.com
kputnal@moylelaw.com

/s/ Suzanne S. Brownless

SUZANNE S. BROWNLESS
Special Counsel, Office of the General Counsel

FLORIDA PUBLIC SERVICE COMMISSION
2540 Shumard Oak Blvd.
Tallahassee, FL 32399-0850
(850) 413-6199
sbrownle@psc.state.fl.us

Docket No. 20160251-EI:
Florida Power & Light Company
Petition for limited proceeding for recovery of incremental storm restoration costs
related to Hurricane Matthew by Florida Power & Light Company.

Witness: **Direct Testimony of Donna D. Brown,**
Appearing on Behalf of the Staff of the Florida Public Service Commission

Date Filed: April 11, 2018

1 **BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION**

2 **COMMISSION STAFF**

3 **DIRECT TESTIMONY OF DONNA D. BROWN**

4 **DOCKET NO. 20160251-EI**

5 **April 11, 2018**

6 **Q. Please state your name and business address.**

7 A. My name is Donna D. Brown. My business address is 2540 Shumard Oak Boulevard,
8 Tallahassee, Florida, 32399.

9 **Q. By whom are you presently employed and in what capacity?**

10 A. I am employed by the Florida Public Service Commission (FPSC or Commission) as a
11 Public Utility Analyst in the Office of Auditing and Performance Analysis. I have been
12 employed by the Commission since February 2008.

13 **Q. Briefly review your educational and professional background.**

14 A. I graduated from Florida A&M University's School of Business & Industry in 2006 with
15 a Bachelor of Science degree in Accounting.

16 **Q. Please describe your current responsibilities.**

17 A. My responsibilities consist of planning and conducting utility audits of manual and
18 automated accounting systems for historical and forecasted data.

19 **Q. Have you presented testimony before this Commission or any other regulatory**
20 **agency?**

21 A. Yes. I filed testimony in the Fuel and Purchased Power Cost Recovery Clause, Docket
22 Nos. 20110001-EI and 20120001-EI. I also filed testimony in the Gulf Power Rate Case, Docket
23 No. 20160186-EI.

24 **Q. What is the purpose of your testimony today?**

25 A. The purpose of my testimony is to sponsor the staff auditor's report issued January 5,

1 2018, which addresses Florida Power & Light Company's application for limited proceeding for
2 recovery of incremental storm restoration costs and revenues collected related to Hurricane
3 Matthew. A supplemental auditor's report was issued April 5, 2018 which addresses the
4 revenues collected from October 1, 2017 to February 28, 2018. Both reports are filed with my
5 testimony and are identified as Exhibit DDB-1 and DDB-2, respectively.

6 **Q. Were these reports prepared by you or under your direction?**

7 A. Yes.

8 **Q. Please describe the work you performed in these audits.**

9 A. I have summarized the audit work below.

10 Revenues

11 We requested all storm charge revenues by month and by FERC account from October
12 2016 through February 28, 2018, by rate class and reconciled this detail to the general ledger.
13 We verified, based on a sample of two customer bills from each rate class during the period
14 March 2017 through September 2017, that the Utility used the appropriate interim storm
15 restoration recovery charges per Commission Order No. PSC-2017-0055-PCO-EI. No
16 exceptions were noted.

17 Payroll

18 We determined regular payroll, regular overtime, and related benefit costs from Account
19 186 – Deferred Storm Charges by function and reconciled the balances to the storm restoration
20 costs filing. We reviewed policies and procedures for recording incremental costs separate from
21 base costs. We also selected a judgmental sample of costs to test that costs were recorded
22 appropriately. Finding 1 discusses our recommended adjustments to Payroll.

23 Contractors

24 We determined contractor costs from Account 186 – Deferred Storm Charges by function
25 and reconciled the balances to the storm restoration costs filing. We selected a judgmental

1 sample of costs to test and determined that the costs were specifically identifiable to the storm
2 event and storm restoration. No exceptions were noted.

3 Line Clearing

4 We determined line clearing costs from Account 186 – Deferred Storm Charges by
5 function and reconciled the balances to the storm restoration costs filing. We selected a
6 judgmental sample of costs to test and determined that the costs were specifically identifiable to
7 the storm event and storm restoration. No exceptions were noted.

8 Vehicle & Fuel

9 We determined vehicle and fuel costs from Account 186 – Deferred Storm Charges by
10 function and reconciled the balances to the storm restoration costs filing. We selected a
11 judgmental sample of costs to test and determined that the costs were specifically identifiable to
12 the storm event and storm restoration. No exceptions were noted.

13 Materials & Supplies

14 We determined materials and supply costs from Account 186 – Deferred Storm Charges
15 by function and reconciled the balances to the storm restoration costs filing. We selected a
16 judgmental sample of costs to test and determined that the costs were specifically identifiable to
17 the storm event and storm restoration. No exceptions were noted.

18 Logistics

19 We determined logistics costs from Account 186 – Deferred Storm Charges by function
20 and reconciled the balances to the storm restoration costs filing. We selected a judgmental
21 sample of costs to test and determined that the costs were specifically identifiable to the storm
22 event and storm restoration. No exceptions were noted.

23 Other

24 We determined other costs from Account 186 – Deferred Storm Charges by function and
25 reconciled the balances to the storm restoration costs filing. We selected a judgmental sample of

1 costs to test and determined that the costs were specifically identifiable to the storm event and
2 storm restoration. Finding 2 discusses our recommended adjustments to Other.

3 Non-Incremental Costs

4 We determined non-incremental costs from Account 186 – Deferred Storm Charges by
5 function and reconciled the balances to the storm restoration costs filing. We selected a
6 judgmental sample of costs to test and determined that the costs were specifically identifiable to
7 the storm event and storm restoration. No exceptions were noted.

8 Third-Party Reimbursements

9 We determined third-party reimbursements and reconciled the balances to the storm
10 restoration cost filing. We selected a judgmental sample of costs to test and determined that the
11 costs were specifically identifiable to the storm event and storm restoration. No exceptions were
12 noted.

13 Capitalizable Costs

14 We determined capitalizable costs recorded in Account 186 – Deferred Storm Charges by
15 function and reconciled the balances to the storm restoration costs filing. We tested capitalizable
16 costs to determine if the Utility included for recovery only those costs that are allowed by Rule
17 25-6.0143(1)(d), Florida Administrative Code. No exceptions were noted.

18 Jurisdictional Factors

19 We verified that FPL used the appropriate jurisdictional factors. We requested a detailed
20 explanation of the basis for the jurisdictional factors. We obtained from the Utility the calculated
21 jurisdictional factors used in the final cost calculation for Hurricane Matthew and verified that
22 the factors used are based on factors approved in Docket No. 20120015-EI. No exceptions were
23 noted

24 **Q. Were there any audit findings regarding the historical amounts in the schedules**
25 **prepared by the Utility in support of its filing in the current docket?**

1 A. Yes. There were 3 audit findings which are found in the attached Exhibit DDB-1, pages 8
2 through 10. These are summarized below:

3 **Finding 1 Overtime Payroll**

4 We recommend that Overtime Payroll reflected in the filing should be decreased by
5 \$935,789 to reflect the removal of overtime payroll not related to Hurricane Matthew restoration
6 activities and the subsequent payroll taxes. The Utility provided us with a schedule which noted
7 that \$878,839 overtime payroll was not related to Hurricane Matthew restoration activities. In
8 addition, the applicable amount of payroll taxes which should not be included is \$56,950
9 (\$878,839 times the payroll tax rate of 6.48%).

10 **Finding 2 Other Costs**

11 We recommend that Other Costs reflected in the filing should be decreased by \$19,411 to
12 reflect the duplication of 12 transactions. While gathering support, the Utility noted that some
13 transactions were charged against the Hurricane Matthew Internal Orders (IOs) twice. Due to
14 this discovery, FPL performed a review of all transactions that had been charged to Hurricane
15 Matthew IOs, but not yet paid, and subsequently charged to Account 186. Although these
16 duplicate transactions were recorded in Account 186, only one payment for each transaction was
17 made.

18 **Finding 3 Non-Incremental Costs**

19 We recommend that Non-Incremental Costs reflected in the filing should be increased by
20 \$95,000 to reflect the \$81,000 of regular payroll and \$14,000 of related payroll overheads
21 associated with follow-up work. Audit staff noted that these amounts were included in the detail
22 transactions of Account 186 – Deferred Storm Charges and Account 228 – Storm Damage
23 Reserve, but not included on the final cost report.

24 **Q. As of the date of this testimony, has the Utility responded to your audit findings?**

25 A. Yes. According to the Direct Testimony of Kim Ousdahl, filed February 20, 2018, pages

1 16 and 17, the aggregate amount of these adjustments has been removed from the Recoverable
2 Costs in Exhibit KO-2.

3 **Q. Does that conclude your testimony?**

4 A. Yes, it does.

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State of Florida



Public Service Commission

Office of Auditing and Performance Analysis
Bureau of Auditing
Tallahassee District Office

Auditor's Report

Florida Power & Light Company
Storm Recovery Cost Audit – Hurricane Matthew

As of September 30, 2017

Docket No. 20160251-EI
Audit Control No. 2017-297-1-1
December 5, 2017

Handwritten signature of Donna D. Brown in cursive script, positioned above a horizontal line.

Donna D. Brown
Audit Manager

Handwritten signature of Debra Dobiac in cursive script, positioned above a horizontal line.

Debra Dobiac
Audit Staff

Handwritten signature of Marisa N. Glover in cursive script, positioned above a horizontal line.

Marisa N. Glover
Reviewer

Table of Contents

Purpose.....	1
Objectives and Procedures	
Audit Findings	
1: Overtime Payroll.....	6
2: Other Costs.....	7
3: Non-Incremental Costs	8
Exhibits	
1: FPL’s Final, Actual Hurricane Matthew Storm Restoration Costs.....	9

Purpose

To: Florida Public Service Commission

We have performed the procedures described later in this report to meet the objectives set forth by the Division of Accounting and Finance in its audit service request dated October 25, 2017. We have applied these procedures to the attached schedules prepared by Florida Power & Light Company in support of its filing for storm recovery costs in Docket No. 20160251-EI.

This audit was performed following General Standards and Fieldwork Standards found in the AICPA Statements on Standards for Attestation Engagements. The report is intended only for internal Commission use.

Objectives and Procedures

General

Definitions

NARUC refers to the National Association of Regulatory Utility Commissioners.

USOA refers to the NARUC Uniform Systems of Accounts as adopted by Rule 25-30.115, Florida Administrative Code (F.A.C.)

FPL or Utility refers to Florida Power & Light Company.

Background

On December 29, 2016, Florida Power & Light Company (FPL) filed a petition for a limited proceeding seeking authority to implement an interim storm restoration recovery charge to recover a total of \$318.5 million for the incremental restoration costs related to Hurricane Matthew and to replenish its storm reserve. Commission Order PSC-2017-0055-PCO-EI, states that FPL incurred total retail recoverable costs of approximately \$293.8 million, less its pre-storm storm reserve balance of \$93.1 million, resulting in net recoverable costs of \$200.7 million. In addition, FPL proposes to replenish its storm reserve to the \$117.1 million balance that existed on January 2, 2013. Interest and the regulatory assessment fee gross-up add an additional \$0.6 million to the recoverable costs. This audit's focus was on FPL's request for incurred costs related to Hurricane Matthew.

Revenue

Revenues

Objectives: The objectives were to determine whether: 1) Utility charges were those approved by the Commission in accordance with Commission Order PSC-2017-0055-PCO-EI and 2) Storm restoration recovery revenues collected from October 1, 2016 to September 30, 2017 were recorded and properly classified in compliance with Commission rules.

Procedures: Audit staff requested all storm charge revenues by month from October 2016 through September 2017 by rate class. We requested storm charge revenues by FERC account from FPL'S general ledger for the period March 2017 through September 2017 and reconciled the revenues detail to the general ledger. We also requested a sample of two customer bills from each rate class during the period March 2017 through September 2017. We determined that the Utility used the appropriate interim storm restoration recovery charges per Commission Order No. PSC-2017-0055-PCO-EI. No exceptions were noted.

Expense

Payroll

Objectives: The objectives were to determine whether regular payroll, regular overtime, and related costs were properly stated, recorded in the period incurred, and were related to Hurricane Matthew.

Procedures: Audit staff determined regular payroll, regular overtime, and related costs from Account 186 – Deferred Storm Charges by function and reconciled the balances to the storm restoration costs filing. We required the Utility to reconcile the budgeted payroll to the storm restoration costs filing. We requested the policies and procedures for recording these costs and how they are separated from business as usual costs. We also selected a judgmental sample of costs to test. Finding 1 discusses our recommended adjustment to Payroll.

Contractors

Objectives: The objective was to determine whether contractor costs were properly stated, recorded in the period incurred, and were related to Hurricane Matthew.

Procedures: Audit staff determined contractor costs from Account 186 – Deferred Storm Charges by function and reconciled the balances to the storm restoration costs filing. We also selected a judgmental sample of costs to test. We determined that the items selected for testing were 1) specifically identifiable to the storm event and 2) directly associated with storm restoration. No exceptions noted.

Line Clearing

Objectives: The objective was to determine whether line clearing costs were properly stated, recorded in the period incurred, and were related to Hurricane Matthew.

Procedures: Audit staff determined line clearing costs from Account 186 – Deferred Storm Charges by function and reconciled the balances to the storm restoration costs filing. We also selected a judgmental sample of costs to test. We determined that the items selected for testing were 1) specifically identifiable to the storm event and 2) directly associated with storm restoration. No exceptions noted.

Vehicle & Fuel

Objectives: The objective was to determine whether vehicle and fuel costs were properly stated, recorded in the period incurred, and were related to Hurricane Matthew.

Procedures: Audit staff determined vehicle and fuels costs from Account 186 – Deferred Storm Charges by function and reconciled the balances to the storm restoration costs filing. We also selected a judgmental sample of costs to test. We determined that the items selected for testing were 1) specifically identifiable to the storm event and 2) directly associated with storm restoration. No exceptions noted.

Materials & Supplies

Objectives: The objective was to determine whether the material and supply costs were properly stated, recorded in the period incurred and were related to Hurricane Matthew.

Procedures: Audit staff determined materials and supply costs from Account 186 – Deferred Storm Charges by function and reconciled the balances to the storm restoration costs filing. We also selected a judgmental sample of costs to test. We determined that the items selected for testing were 1) specifically identifiable to the storm event and 2) directly associated with storm restoration. No exceptions noted.

Logistics

Objectives: The objective was to determine whether the logistics costs were properly stated, recorded in the period incurred and were related to Hurricane Matthew.

Procedures: Audit staff determined logistics costs from Account 186 – Deferred Storm Charges by function and reconciled the balances to the storm restoration costs filing.. We requested a detailed description of logistic costs as well as the policies and procedures for recording these costs. We determined that the policies and procedures for regarding these costs were reasonable. We also selected a judgmental sample of costs to test. We determined that the items selected for testing were 1) specifically identifiable to the storm event and 2) directly associated with storm restoration. No exceptions noted.

Other

Objectives: The objective was to determine whether the other costs were properly stated, recorded in the period incurred and were related to Hurricane Matthew.

Procedures: Audit staff determined other costs from Account 186 – Deferred Storm Charges by function and reconciled the balances to the storm restoration costs filing. We requested a detailed description of other costs as well as the policies and procedures for recording these costs. We determined that the policies and procedures for regarding these costs were reasonable. We also selected a judgmental sample of costs to test. We determined that the items selected for testing were 1) specifically identifiable to the storm event and 2) directly associated with storm restoration. Finding 2 discusses our recommended adjustment to Other.

Non-Incremental Costs

Objectives: The objective was to determine whether the non-incremental costs have been accounted for correctly and removed in their entirety from the recoverable costs as per Rule 25-6.0143, Florida Administrative Code (F.A.C.).

Procedures: Audit staff determined non-incremental costs from Account 186 – Deferred Storm Charges by function and reconciled the balances to the storm restoration costs filing. We requested a detailed description of non-incremental costs as well as the policies and procedures for recording these costs. We determined that the policies and procedures for regarding these costs were reasonable. We also selected a judgmental sample of costs to test. We determined that the items selected for testing were 1) not specifically identifiable to the storm event and 2)

not directly associated with storm restoration. Finding 3 discusses our recommended adjustment to Non-Incremental Costs.

Third-Party Reimbursements

Objectives: The objectives were to determine whether the third-party reimbursement costs have been accounted for correctly and removed in their entirety from the recoverable costs as per Rule 25-6.0143(b), F.A.C.

Procedures: Audit staff determined third-party reimbursements and reconciled the balances to the storm restoration cost filing. We requested a detailed description of third-party reimbursement costs as well as the policies and procedures for recording these costs. We determined that the policies and procedures for regarding these costs were reasonable. We also selected all costs to test. We determined that the items selected for testing were 1) not specifically identifiable to the storm event and 2) not directly associated with storm restoration. No exceptions were noted.

Capitalizable Costs

Objectives: The objectives were to determine whether the capitalizable costs have been accounted for correctly and removed in their entirety from the recoverable costs as per Rule 25-6.0143(1)(d), F.A.C. This rule states that the utility will be allowed to charge to Account No. 228.1, costs that are incremental to costs normally charged to non-cost recovery clause operating expenses in the absence of a storm. In addition, capital expenditures for the removal, retirement and replacement of damaged facilities charged to cover storm-related damages shall exclude the normal cost for the removal, retirement and replacement of those facilities in the absence of a storm.

Procedures: Audit staff determined capitalizable costs recorded in Account 186 – Deferred Storm Charges by function and reconciled the balances to the storm restoration costs filing. We requested a detailed description of these capitalizable costs as well as the policies and procedures for recording these costs. We tested the capitalizable costs to determine if the Utility included for recovery only those costs that are allowed by the applicable Rule. No exceptions were noted.

Other

Jurisdictional Factors

Objectives: The objectives were to determine whether the Utility used the appropriate jurisdictional factors for the filing.

Procedures: Audit staff requested a detailed explanation as to the basis of the jurisdictional factors. We obtained from the Utility calculated jurisdictional factors used in the final cost calculation for Hurricane Matthew. We reconciled the amounts per the Utility provided support to the MFR filing in Docket No. 20120015-EI. We determined that FPL used the appropriate jurisdictional factors. No exceptions noted.

Audit Findings

Finding 1: Overtime Payroll

Audit Analysis: In the Utility's filing, dated October 16, 2017, Line No. 1 had a balance of \$6,299,000 for regular payroll and PWTI (Pension Welfare Taxes and Insurance) costs and Line No. 2 had a balance of \$15,532,000 for overtime payroll and PWTI costs, which totals \$21,831,000. Audit staff reconciled the payroll, overtime, and related costs from the filing to Account 186 – Deferred Storm Charges. Subsequent to our testing of payroll, overtime, and PWTI costs, the Utility provided us with a schedule which noted that \$878,839 overtime payroll was not related to Hurricane Matthew restoration activities. In addition, the applicable amount of payroll taxes which should not be included is \$56,950 (\$878,839 times the payroll tax rate of 6.48%).

Effect on the General Ledger: The Utility should determine the effect on the general ledger.

Effect on the Filing: Overtime Payroll and Related Costs, Line 2 of the filing, should be reduced by \$935,789 (\$878,839 + \$56,950).

Finding 2: Other Costs

Audit Analysis: Audit staff selected a judgmental sample of Other costs to test. While gathering support, the Utility noted that some transactions were charged against the Hurricane Matthew Internal Orders (IOs) twice. Due to this discovery, FPL performed a review of all transactions that had been charged to Hurricane Matthew IOs, but not yet paid, and subsequently charged to Account 186. The Utility identified 12 duplicate transactions totaling \$19,410.83. Although these duplicate transactions were recorded in Account 186, only one payment for each transaction was made. The duplicate transactions are reflective on Line 8 of the filing and therefore should be removed.

As of the date of this audit report, the Utility had not made the necessary adjustment entry to the total amount of Retail Recoverable Costs reflected on Line 16 of the final cost report for Hurricane Matthew.

Effect on the General Ledger: The Utility should determine the effect on the general ledger.

Effect on the Filing: Other costs, Line 8 of the filing, should be reduced by \$19,410.83.

Finding 3: Non-Incremental Costs

Audit Analysis: The Utility provided a listing of detail transactions of Account 186 – Deferred Storm Charges and Account 228 – Storm Damage Reserve for Hurricane Matthew. They noted that \$81,000 of regular payroll and \$14,000 of related payroll overheads associated with follow-up work was not included in the non-incremental adjustment on Line 10 of the final cost report and should be included. Audit staff agrees that the \$98,000 should be included in Non-Incremental Costs

Effect on the General Ledger: The Utility should determine the effect on the general ledger.

Effect on the Filing: Non-Incremental Costs, line 10 of the filing, should be increased by \$95,000 (\$81,000 + \$14,000).

Exhibits

Exhibit 1: FPL's Final, Actual Hurricane Matthew Storm Restoration Costs

**Florida Power and Light
Storm Restoration Costs Related to Hurricane Matthew
(\$000's)**

LINE NO.	Storm Costs By Function						Total (7)	
	Steam & Other (1)	Nuclear (2)	Transmission (3)	Distribution (4)	General (A) (5)	Customer Service (6)		
1	Regular Payroll and Related Costs	32	206	446	5,075	364	175	6,299
2	Overtime Payroll and Related Costs	326	1,537	654	11,658	658	700	15,532
3	Contractors	705	3,207	1,482	159,713	332	272	165,711
4	Line Clearing	0	0	11	27,497	0	0	27,509
5	Vehicle & Fuel	0	0	145	4,774	5	0	4,924
6	Materials & Supplies	20	58	249	4,048	358	0	4,734
7	Logistics	1	0	123	81,247	185	128	81,684
8	Other	34	5	228	2,876	1,613	151	4,906
9	Total Storm Related Restoration Costs	1,118	5,013	3,338	296,889	3,515	1,426	311,298
10	Less: Non-Incremental Costs Pursuant to Commission Rule 25-6.0143	55	162	244	2,453	1,089	731	4,734
11	Less: Third-Party Reimbursements (B)	0	0	0	295	0	0	295
12	Net Restoration Costs Incurred	1,063	4,851	3,094	294,141	2,426	695	306,269
13	Less: Capitalizable Costs (C)	507	238	344	11,838	0	56	12,982
14	Storm Losses (Total Company)	556	4,612	2,751	282,303	2,426	639	293,287
15	Jurisdictional Factor (D)	0.9819	0.9819	0.9029	0.9998	0.9848	1.0000	
16	Retail Recoverable Costs	\$ 546	\$ 4,529	\$ 2,484	\$ 282,260	\$ 2,389	\$ 639	\$ 292,847

State of Florida



Public Service Commission

Office of Auditing and Performance Analysis
Bureau of Auditing
Tallahassee District Office

Auditor's Report

Florida Power & Light Company
Storm Recovery Cost Audit – Hurricane Matthew
Revenues

As of February 28, 2018

Docket No. 20160251-EI
Audit Control No. 2017-297-1-1

Supplemental
April 04, 2018

A handwritten signature in black ink, reading "Donna D. Brown", written over a horizontal line.

Donna D. Brown
Audit Manager

A handwritten signature in blue ink, reading "Marisa N. Glover", written over a horizontal line.

Marisa N. Glover
Reviewer

Table of Contents

Purpose..... 1

Objectives and Procedures

Exhibits

1: Actual Revenues Under 2017 Interim Storm Charge 3

Purpose

To: Florida Public Service Commission

We have performed the procedures described later in this report to meet the objectives set forth by the Division of Accounting and Finance in its audit service request dated October 25, 2017. We have applied these procedures to the attached schedule prepared by Florida Power & Light Company in support of its filing for storm recovery costs in Docket No. 20160251-EI.

This audit was performed following General Standards and Fieldwork Standards found in the AICPA Statements on Standards for Attestation Engagements. The report is intended only for internal Commission use.

Objectives and Procedures

General

Definitions

NARUC refers to the National Association of Regulatory Utility Commissioners.

USOA refers to the NARUC Uniform Systems of Accounts as adopted by Rule 25-30.115, Florida Administrative Code (F.A.C.)

FPL or Utility refers to Florida Power & Light Company.

Background

This report is a follow up to the Florida Public Service Commission Auditor's report, issued January 5, 2018; ACN 2017-297-1-1. That audit focused on the costs incurred and revenues received from October 31, 2016 to September 30, 2017. This supplemental auditor's report focuses on the revenue received from October 1, 2017 to February 28, 2018.

Revenue

Revenues

Objectives: The objectives were to determine whether: 1) Utility charges were those approved by the Commission in accordance with Commission Order PSC-2017-0055-PCO-EI and 2) Storm restoration recovery revenues collected from October 1, 2017 to February 28, 2018 were recorded and properly classified in compliance with Commission rules.

Procedures: We requested storm charge revenues by FERC account from FPL'S general ledger for the period October 1, 2017 through February 28, 2018. We determined that the Utility used the appropriate interim storm restoration recovery charges per Commission Order No. PSC-2017-0055-PCO-EI, and that the storm restoration recovery revenues collected were recorded and properly classified in compliance with the Commission rules. No exceptions were noted.

Exhibits

Exhibit 1: Actual Revenues Under 2017 Interim Storm Charge

Docket No. 20160251-EI
Actual Revenues Under 2017 Interim Storm Charge
Exhibit TCC-1, Page 1 of 1

FLORIDA POWER & LIGHT COMPANY
March 2017-February 2018

Year	Month	Amount
2017	Mar	\$21,952,109
2017	Apr	\$24,044,294
2017	May	\$27,359,471
2017	Jun	\$30,431,583
2017	Jul	\$32,233,804
2017	Aug	\$31,999,392
2017	Sep	\$30,729,029
2017	Oct	\$29,087,645
2017	Nov	\$24,401,937
2017	Dec	\$23,435,139
2018	Jan	\$24,334,400
2018	Feb	\$22,440,364
Total Recovery		\$322,449,167