

State of Florida



991544
ORIGINAL

Closed 12/99

Public Service Commission

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

DATE: SEPTEMBER 28, 1999
TO: DIVISION OF RECORDS AND REPORTING (FLYNN)
FROM: DIVISION OF AUDITING AND FINANCIAL ANALYSIS (PELT)
RE: UNDOCKETED; FLORIDA POWER CORPORATION
 EARNINGS SURVEILLANCE AUDIT FOR THE YEAR ENDED
 DECEMBER 31, 1999 ISSUED UNDER DENISE VANDIVER'S
 SEPTEMBER 27, 1999 TRANSMITTAL

990000-4U

Working papers, Volume 5 of 5, are forwarded, pursuant to Rule 25-22.006, F.A.C. Volumes I, II, III, and IV of V and the administrative section for the working papers have been filed as unclassified in DAFA files.

The audit exit conference was held September 20, 1999.

An attached index lists all confidential material.

Attachments: Confidential Document Index
Working Papers, Volume V

cc: Legal
Mary Bane
Jay Revell
Bob Freeman

Matthew Sanders

RECEIVED BY

9/28/99

DATE

Vol V
 Conf. Work Paper
 DOCUMENT NUMBER-DATE
 11682 SEP 28 99
 FPSC-RECORDS/REPORTING

Index
 DOCUMENT NUMBER-DATE
 11681 SEP 28 99
 FPSC-RECORDS/REPORTING
 00-1724
 29135

Description	Work Paper Number	Number of Pages
Disclosure No. 4	Report Page 6	1
Non-regulatory/non-utility services	10-4	1
CWIP Not Eligible for AFUDC	25-1	3
CWIP Not Eligible for AFUDC, Revised	25-2	3
CWIP Traced to G/L	25-2/1	1
Completed Construction Not Classified	25-3	3
Completed Construction Not Classified, Revised	25-4	3
Jurisdictional Separation Factors, Rate Base	26-1	1
Jurisdictional Separation Factors, NOI	26-2	1
Fiber Optic Assets Transfer	27	1
Sale of Fiber Optic Assets	27-1	1
Proposed Journal Entries	27-2	1
Surveillance Revenues To Books	41	1
Surveillance Expenses To Books	43	1
Pro Forma Adjustment - Depreciation	44-7	1
Net Plant and Depreciation Detail	44-7/1	1
Depreciation Reserve Detail	44-7/1-1	1
FPSC Retail Depreciation	44-7/1-2	1
EPIS and Completed Construction Not Classified	44-7/1-3	1
Analytical Review	48	1
Income Statement	51	1
Revenue Reconciliation	53-5	1
Analysis of Plant Additions (11/91-12/98)	16	1
Analysis of Plant Additions (1/95-12/98)	16-2	1
Analysis of Plant Addition Account 101.01	16-2/7	1
Analysis of Plant Addition Account 101.03	16-2/8	1
Analysis of Plant Addition Account 101.05	16-2/9	1
Total Pages		35

DOCUMENT NUMBER-DATE

11681 SEP 28 88

FPSC-RECORDS/REPORTING