

NextEra Q&A LOG
127-19 Strategic Alternatives - Question and Answer Log
Due Diligence Request List

| Respondent | Topic | Question / Document Requested | Priority | Date Submitted | Answers | Date Responded | Round (1 / 2) | Status (Open / Closed) | Data Room Location |
|---------------|--------------------------|---|----------|----------------|---|----------------|---------------|------------------------|--------------------|
| 1 NextEra | Electric System | What is the MW capacity and configuration (2x1, 3x1, etc.) of the new combined cycle unit that is planned to replace Northside Unit 3? | High | 8-Nov-19 | GE 7HA.02 1x1 545 Average MW | 12-Nov-19 | 1 | Closed | |
| 2 NextEra | Electric System | Where will the new combined cycle unit be built? | High | 8-Nov-19 | A new CC will be constructed at either GEC or an area reserved at SJRPP. Where depends on the retirement schedule for Northside Units 1, 2, and 3. | 12-Nov-19 | 1 | Closed | |
| 3 NextEra | Electric System | Will any incremental transmission upgrades be required to support the new facility? If so, please provide an estimate of costs, timing, and high level technical detail | High | 8-Nov-19 | Detailed scoping and studies have not been completed yet to identify if transmission upgrades will be needed to support new generation. | 12-Nov-19 | 1 | Closed | |
| 4 NextEra | Electric System | What is the expected timing and planned amount of solar and storage that will replace Northside Units 1 and 2? | High | 8-Nov-19 | The financial model assumes that northside 1&2 will be replaced with solar and battery storage in the late 2020s. | 12-Nov-19 | 1 | Closed | |
| 5 NextEra | Electric System | Please provide a list of major of projects, by year with estimated cost, that build the electric generation capital expenditure projections from 2020 through 2030? | High | 8-Nov-19 | As the negotiation process continues, JEA anticipates providing Respondents access to additional information and documents, some of which may include information addressing this question. | 12-Nov-19 | 1 | Closed | 7.3.1 |
| 6 NextEra | Electric System | What is the average ammonia and limestone consumption per MWh for the Northside Units 1 & 2? | Low | 8-Nov-19 | Average cost/MWh: Limestone U1 - \$2.34, U2 - \$3.53, Ammonia U1 - \$.11, U2 - \$.15. | 13-Nov-19 | 1 | Closed | |
| 7 NextEra | Electric System | For the Northside Facilities Historical Non-Fuel Production O&M Costs, Table 32 in the Independent Engineer's Report, please provide the data by each unit (NS-1, NS-2, NS-3, peakers and common) | Medium | 8-Nov-19 | Currently, O&M cost are not tracked on a unit by unit basis. | 13-Nov-19 | 1 | Closed | |
| 8 NextEra | Electric System | Provide details of event(s) which lead to the 39.6% EFOR for NS-2 in 2019 | High | 8-Nov-19 | On November 29th at 10:20 am, NS2 experienced a full load rejection due to an over amp event on the 6.9Kv BIEB buss which was a direct result of the startup of boiler fans for NS1 while the T42 dual voltage transformer was unavailable. All electrical load was being fed via T41 at the time. NX1 breaker tripped opened resulting in a boiler trip and more importantly loss of all boiler fans on NS2. Power was restored and NS2 boiler placed back online. Within 24 hours of being back online NS2 tripped due to bed material "backing up" in the 'B' cyclone. The 'B' Cyclone was cleaned out and engineering department verified air curves and the unit was placed back online on December 14th. Between December 14th and January 19th, N02 tripped two additional times and ultimately was load limited at 215-210 MWs due to bed material backing up in the 'B' cyclone. On January 6th after N02 tripped offline, NS2 'B' cyclone and furnace was cleaned out completely. Instrument & Controls department recalibrated all critical air flow transmitters and air damper positioners. Maintenance and operations visually inspected the entire furnace loop for any physical abnormalities in an attempt to find the root cause of the 'B' cyclone backing up. While inspecting the 'B' cyclone seal pot, a significant majority of the directional nozzles were found to be plugged. The seal pot chamber is the vessel which is immediately below the INTREX at the cyclone return to the furnace. These nozzles were all cleared and the ones that could not be cleared were replaced. Unit was later placed back online and 'B' cyclone performed as designed. | 13-Nov-19 | 1 | Closed | |
| 9 NextEra | Electric System | Is there a central support/engineering organization for the generating sites? If so, please provide the organization structure with count of employees | High | 8-Nov-19 | There are 21 personal in Generation who support the plants as well as 14 people in Projects. | 14-Nov-19 | 1 | Closed | |
| 10 NextEra | Organizational Structure | Please provide an organization chart detailing headcount by department/division (Water, Wastewater, Electric, Shared Services, Corporate, Customer Service) | High | 8-Nov-19 | As the negotiation process continues, JEA anticipates providing Respondents access to additional information and documents, some of which may include information addressing this question. | 14-Nov-19 | 1 | Closed | 1.3.11 |
| 11 NextEra | Organizational Structure | Please provide detail on any contractors (# of contractors, division) | High | 8-Nov-19 | As the negotiation process continues, JEA anticipates providing Respondents access to additional information and documents, some of which may include information addressing this question. | 12-Nov-19 | 1 | Closed | 4.2 |
| 12 NextEra | Water System | Does the estimated initial CIAC balance of \$272 MM include contributed cash? If not, what would the CIAC estimate be if contributed cash were also considered? | High | 8-Nov-19 | Through FY2015, Contributions in Aid of Construction (CIAC) amounts were reported in JEA's plant assets. Beginning in FY2015 JEA adopted regulatory/utility accounting. Following utility accounting guidelines, CIAC assets are valued at \$0 and are excluded from the fixed asset sub-ledger. Therefore, CIAC for fiscal years 2016 through 2018 are not included in JEA's plant assets. The amount of CIAC included in JEA's plant assets is \$360M and the amount of contra depreciation expense as of 09/30/2019 is \$88M which implies CIAC of \$272M. | 14-Nov-19 | 1 | Closed | |
| 13 NextEra | Accounting | Can JEA please provide backup documents for its CIAC estimate including a description of the contribution (cash, asset type, value) for the water system | High | 8-Nov-19 | Through FY2015, Contributions in Aid of Construction (CIAC) amounts were reported in JEA's plant assets. Beginning in FY2015 JEA adopted regulatory/utility accounting. Following utility accounting guidelines, CIAC assets are valued at \$0 and are excluded from the fixed asset sub-ledger. Therefore, CIAC for fiscal years 2016 through 2018 are not included in JEA's plant assets. The amount of CIAC included in JEA's plant assets is \$360M and the amount of contra depreciation expense as of 09/30/2019 is \$88M which implies CIAC of \$272M. | 14-Nov-19 | 1 | Closed | |
| 14 NextEra | Corporate Finance | Is the "Utility tax" in Row 94 of the 'Control' tab intended to be the gross receipts tax for utility services under FL Stat. Section 203.01, Fla. Stat. or is it intended to reflect something else? | Medium | 8-Nov-19 | Yes. | 14-Nov-19 | 1 | Closed | |
| 15 NextEra | Corporate Finance | What is the rationale for depreciating regulatory assets for tax purposes over the 5 year MACRS curve in the 'ES Rate Base' and the 'WS Rate Base' tabs? | Medium | 8-Nov-19 | As the negotiation process continues, JEA anticipates providing Respondents access to additional information and documents, some of which may include information addressing this question. | 14-Nov-19 | 1 | Closed | 11.4 |
| 16 NextEra | Corporate Finance | Why are the tangible assets depreciated for tax purposes over the 20-year MACRS curve in the 'WS Rate Base' tab? | Medium | 8-Nov-19 | As the negotiation process continues, JEA anticipates providing Respondents access to additional information and documents, some of which may include information addressing this question. | 14-Nov-19 | 1 | Closed | 11.4 |
| 17 NextEra | Corporate Finance | Why are the District Energy System assets depreciated for tax purposes over the 10-year MACRS curve in the 'DES Summary' tab? | Medium | 8-Nov-19 | As the negotiation process continues, JEA anticipates providing Respondents access to additional information and documents, some of which may include information addressing this question. | 14-Nov-19 | 1 | Closed | 11.4 |

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|----|---------|-------------------|---|--------|----------|--|-----------|---|--------|--|
| 18 | NextEra | Corporate Finance | Have there been any discussions with Duval County regarding whether the 2.3% of revenues (see in Row 93 of the 'Control' tab) franchise fee would change in the event of a sale? If so, what was discussed by whom and when, and what was the outcome or conclusions from those discussions? | High | 8-Nov-19 | As the negotiation process continues, JEA anticipates providing Respondents access to additional information and documents, some of which may include information addressing this question. | 14-Nov-19 | 1 | Closed | 29.1, 29.2, 29.11 |
| 19 | NextEra | Water System | Please provide an estimate of water net plant, customers, volume, capital, and O&M costs related to St. Johns and Nassau service territories | High | 8-Nov-19 | As the negotiation process continues, JEA anticipates providing Respondents access to additional information and documents, some of which may include information addressing this question. | 14-Nov-19 | 1 | Closed | 4.23 |
| 20 | NextEra | Water System | What is meant by "other" capex on p. 65 of the Confidential Information Presentation (CIP)? | Low | 8-Nov-19 | Other CAPEX includes fleet, facilities, technology services, security and real estate. | 14-Nov-19 | 1 | Closed | |
| 21 | NextEra | Process | Please elaborate on what is meant by "disregard any tax consequences" on p. 65 of the CIM. What tax consequences is JEA referring to? | High | 8-Nov-19 | As the negotiation process continues, JEA anticipates providing Respondents access to additional information and documents, some of which may include information addressing this question. | 15-Nov-19 | 1 | Closed | |
| 22 | NextEra | Process | On p. 65 of the CIP, scenarios A and B – when JEA references "customers to Jacksonville," is JEA referring to legacy electric utility system customers? | High | 8-Nov-19 | As the negotiation process continues, JEA anticipates providing Respondents access to additional information and documents, some of which may include information addressing this question. | 15-Nov-19 | 1 | Closed | supplemental materials |
| 23 | NextEra | Process | In the Financial Model, Model Assumption tab, it appears there is a difference between Project J costs recovered in revenues ("Vogtle Revenue" on line 213) and expenses ("Vogtle Revenue included in base & fuel revenue" on line 233). Please explain the variances, particularly in FY 2021 (\$150 MM revenues v. \$40 MM in costs). Is there a reason why Vogtle PPA costs would not be a one for one pass through in rates under either the current pro forma scenario or Scenario A)? | High | 8-Nov-19 | As the negotiation process continues, JEA anticipates providing Respondents access to additional information and documents, some of which may include information addressing this question. | 14-Nov-19 | 1 | Closed | |
| 24 | NextEra | Process | Please explain the variance (by load class) between the forecasted load in the CIP and Financial model and the forecasted load provided in JEA's 10 Year Site Plan | High | 8-Nov-19 | TYSP is not a financial forecast. It is intended to ensure sufficient system capacity. | 12-Nov-19 | 1 | Closed | |
| 25 | NextEra | Process | Please explain the variance in load for Scenario A (rows 408, 418, 428 of the Model Assumptions tab) and the Default Case (rows 407, 417, 427 of the Model Assumptions tab) in the Financial Model. Does the delta solely represent the estimated portion of load expected to be served by Project J for each load class? | Medium | 8-Nov-19 | Yes. | 14-Nov-19 | 1 | Closed | |
| 26 | NextEra | Process | Please explain why Franchise and Utility Taxes included in values on row 39 of the "ES Scenario Model" tab of the Financial Model are calculated based on allowed revenue rather than actual revenue? | Medium | 8-Nov-19 | As the negotiation process continues, JEA anticipates providing Respondents access to additional information and documents, some of which may include information addressing this question. | 15-Nov-19 | 1 | Closed | supplemental materials |
| 27 | NextEra | Accounting | Can JEA provide more details on electric, water, and district energy O&M costs (salaries, benefits, materials and supplies, maintenance costs, etc.) | Medium | 8-Nov-19 | As the negotiation process continues, JEA anticipates providing Respondents access to additional information and documents, some of which may include information addressing this question. | 14-Nov-19 | 1 | Closed | 7.2 |
| 28 | NextEra | Corporate Finance | In the 2020 budget presentations, it appears that the electric utility charges the water utility for shared services (~\$64 MM in FY 2020). What types of services are provided and how are allocations determined? | High | 8-Nov-19 | Certain G&A functions are shared between both systems and the costs are allocated between them. These include areas such as finance, customer service, billing and collection, technology, communications etc. As the negotiation process continues, JEA anticipates providing Respondents access to additional information and documents, some of which may include information addressing this question. | 14-Nov-19 | 1 | Closed | 7.6.4 |
| 29 | NextEra | Water System | Please provide the 2019 JEA Annual Water Resource Master Plan. If the 2019 annual master plan will not be released during the proces, please provide water usage growth rates by category (water, wastewater, reuse) | Medium | 8-Nov-19 | As the negotiation process continues, JEA anticipates providing Respondents access to additional information and documents, some of which may include information addressing this question. | 14-Nov-19 | 1 | Closed | 22.2.8.1.5/ In supplemental materials |
| 30 | NextEra | Process | Does FTI have preliminary thoughts around how the FPSC might consider used and useful related considerations for water ratemaking purposes? | Medium | 8-Nov-19 | The opening balance sheet in the FTI regulatory report are considered used and useful | 14-Nov-19 | 1 | Closed | |
| 31 | NextEra | Accounting | Can JEA provide fuel costs and O&M projections by generation asset for every year? | Medium | 8-Nov-19 | As the negotiation process continues, JEA anticipates providing Respondents access to additional information and documents, some of which may include information addressing this question. | 14-Nov-19 | 1 | Closed | See IE Report Table 13,15-20,22, 29-33 |
| 32 | NextEra | Electric System | Can JEA provide generation output (MWh produced) by electric generation asset, PPAs, and Vogtle Project J on a yearly basis? | Medium | 8-Nov-19 | As the negotiation process continues, JEA anticipates providing Respondents access to additional information and documents, some of which may include information addressing this question. | 14-Nov-19 | 1 | Closed | ADR 2018/ In supplemental materials |
| 33 | NextEra | Accounting | Do current JEA electric base rates include recovery for current Project J related debt service costs? We want to make certain there isn't an element of double counting in the rates modeled under the current pro forma structure | High | 8-Nov-19 | No there is no double counting under the current pro forma structure. As the negotiation process continues, JEA anticipates providing Respondents access to additional information and documents, some of which may include information addressing this question. | 14-Nov-19 | 1 | Closed | |
| 34 | NextEra | Accounting | For the base rate stability case modeled for electric (ES Tab row 136), it seems like rates are increasing because of Vogtle costs and potentially due to higher gross receipts taxes. Can JEA unpack those items to illustrate how base rates remain stable relative to current JEA rates (we would expect the ITN requirement to imply that rates on a cents/kWh basis remain the same every year). | High | 8-Nov-19 | Please see page 1 and iii e) on page 5 of the Process Letter. Also, as the negotiation process continues, JEA anticipates providing Respondents access to additional information and documents, some of which may include information addressing this question. | 15-Nov-19 | 1 | Closed | Process Letter |
| 35 | NextEra | Accounting | Please describe what "other revenue" represents for Electric and Water | Medium | 8-Nov-19 | Pole attachment fees and other revenue derived from electric and water. | 14-Nov-19 | 1 | Closed | |
| 36 | NextEra | Process | Has JEA discussed the three Vogtle scenarios detailed on pgs. 67-68 of the CIP with MEAG, and if so, what was discussed by whom and when, and what was the outcome or conclusions reached in those discussions? | Medium | 8-Nov-19 | As the negotiation process continues, JEA anticipates providing Respondents access to additional information and documents, some of which may include information addressing this question. | 12-Nov-19 | 1 | Closed | |
| 37 | NextEra | Process | Please provide a list and description of all significant pending and threatened litigation matters including any class actions, data privacy breaches or claims involving alleged punitive damages. | High | 8-Nov-19 | As the negotiation process continues, JEA anticipates providing Respondents access to additional information and documents, some of which may include information addressing this question. | 14-Nov-19 | 1 | Closed | 5.1 |
| 38 | NextEra | Process | What is the maximum debt service obligation JEA could be obligated to pay with respect to Project J under the current arrangements with MEAG? | | 8-Nov-19 | There is no maximum debt service obligation. JEA is obligated to pay all costs associated with Project J for the term of the PPA. There is no cap or maximum amount on that obligation. The projections reflect JEA's best estimate of what the costs will be. | 12-Nov-19 | 1 | Closed | |

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| 39 | NextEra | Process | What is the current status and expected next steps with respect to the MEAG litigation? | Medium | 8-Nov-19 | On September 11, 2018, MEAG filed suit against JEA in the Northern District of Georgia alleging claims for (i) a declaratory judgment that the Additional Vogtle Units PPA is enforceable against JEA, (ii) breach of contract for JEA's alleged failure to adhere to the Additional Vogtle Units PPA's cooperation clause, and (iii) specific performance requiring JEA to continue to comply with the Additional Vogtle Units PPA. The same day, JEA and the City of Jacksonville filed suit against MEAG in the Circuit Court, Fourth Judicial Circuit, Duval County, Florida, seeking a declaratory judgment that the Additional Vogtle Units PPA is invalid and unenforceable against JEA. MEAG removed JEA's and the City's suit to the Middle District of Florida. On April 9, 2019, the district court for the Northern District of Georgia entered an order granting JEA's motion to dismiss and dismissing MEAG's complaint. MEAG has filed a notice of appeal of the dismissal to the Eleventh Circuit Court of Appeals. On July 12, 2019, the Middle District of Florida ordered the case initiated by JEA and the City transferred to the Northern District of Georgia, where the substantive issues will be tried. JEA will vigorously defend and prosecute these actions. These cases are in their early stages and discovery has just begun. Accordingly the likelihood of success is neither deemed probable nor remote. As the negotiation process continues, JEA anticipates providing Respondents access to additional information and documents, some of which may include additional information addressing this question. | 13-Nov-19 | 1 | Closed | 5.1.1 |
| 40 | NextEra | Corporate Finance | How does the Debt Service Reserve Fund impact the sources & uses of the transaction? 'JEA Defeasance Summary' (Addendum 4, Attachment 1) indicates that certain debt service reserves are used to pay for defeasance costs; however, the 'JEA ITN Regulatory Report' (1.1.2) posted to the data room shows that debt reserves are released and debt is unchanged. | High | 8-Nov-19 | Please refer to pages 15 and 19 of the FTI report for net reductions in capitalization | 14-Nov-19 | 1 | Closed | |
| 41 | NextEra | Corporate Finance | What is the rationale for assuming regulatory assets can be carried over after closing? | High | 8-Nov-19 | Regulatory asset recovery is included in base rates. | 14-Nov-19 | 1 | Closed | |
| 42 | NextEra | Corporate Finance | What is driving the real estate sales 2020-2024 ('Model Assumptions' tab, row 1228)? | Medium | 8-Nov-19 | JEA has had discussions with interested parties regarding SJRPP and its future development. JEA RFP 136-19, Real Estate Redevelopment Services, will provide JEA the ability to work with consulting engineers and land planners to create development alternatives and provide marketing support to maximize SJRPP's value. Note however, that the Jacksonville Port Authority holds a right of first refusal on the sale of the 23 acres of SJRPP located on Blount Island. Additionally, the Pelotes Island of SJRPP has been planned to be conveyed to a park entity (e.g., National Park Service, City of Jacksonville Parks Department) – whether this commitment is made prior to or post-transaction is negotiable. | 14-Nov-19 | 1 | Closed | |
| 43 | NextEra | Corporate Finance | In the Financial Model, for both Electric and Water, what is the breakdown of base revenue in the model, including any riders assumed, state utility and franchise taxes pass-through, and 'true base rates'? | High | 8-Nov-19 | Please see page 1 and iii e) on page 5 of the Process Letter. Also, as the negotiation process continues, JEA anticipates providing Respondents access to additional information and documents, some of which may include information addressing this question. | 15-Nov-19 | 1 | Closed | Process Letter |
| 44 | NextEra | Corporate Finance | In the Financial Model, for both Electric and Water, what are the assumed base rates for each class of customer? | High | 8-Nov-19 | We do not have forecasted base rates broken down for each class of customer at this time | 12-Nov-19 | 1 | Closed | |
| 45 | NextEra | Corporate Finance | In the Financial Model, for both Electric and Water, what is driving the step-down in O&M from 2020 to 2021? | High | 8-Nov-19 | Reduction is due to elimination of one-time expenses in FY20 and implementation of operational improvements outlined in the CIP. | 13-Nov-19 | 1 | Closed | |
| 46 | NextEra | Corporate Finance | In the Financial Model, for both Electric and Water, what is the purpose of Cash (Reserved)? | Medium | 8-Nov-19 | Restricted cash is offset by regulatory liability. Please see FTI report. | 14-Nov-19 | 1 | Closed | |
| 47 | NextEra | Corporate Finance | In the Financial Model, what is the reason St. John River Power Park regulatory asset amortization increases from 2027 to 2028? | Low | 8-Nov-19 | The increase is driven by the correlation between GAAP depreciation and the related debt service payments. See Cost to be recovered from future revenues with D&A schedules | 12-Nov-19 | 1 | Closed | |
| 48 | NextEra | Corporate Finance | In the Financial Model, what is the break-down for Vogtle PPA cost by fuel, O&M, and debt service? | High | 8-Nov-19 | As the negotiation process continues, JEA anticipates providing Respondents access to additional information and documents, some of which may include information addressing this question. | 12-Nov-19 | 1 | Closed | |
| 49 | NextEra | Corporate Finance | In the Financial Model, does Vogtle PPA cost include PTC benefit? | High | 8-Nov-19 | Yes – as long as Legacy JEA remains as the MEAG PPA offtaker for Project J's 206 MWs for the first 20 years of production of Units 3 and 4, it would receive 50% of the Project J PTCs. Further, JEA's obligations under the MEAG PPA in the financial model net out its 50% of the PTCs for the first 8 ½ years. | 12-Nov-19 | 1 | Closed | |
| 50 | NextEra | Corporate Finance | In the Financial Model, what is the basis for the low capacity factor of Vogtle in early years? | Medium | 8-Nov-19 | Unit 3 is scheduled to come online in November 2021 (FY2022) and Unit 4 in November 2022. FY2024 is the first year to include 12 months of operation for both units. | 12-Nov-19 | 1 | Closed | |
| 51 | NextEra | Corporate Finance | In the Financial Model, why are the Franchise fee and Utility tax taken as a percentage of total (post-tax) revenue, rather than pre-tax revenue? ('ES Rate Base Model' tab, rows 211-212) | High | 8-Nov-19 | Franchise fee and Utility tax are based on total revenue. | 12-Nov-19 | 1 | Closed | |
| 52 | NextEra | Corporate Finance | In the Financial Model, is Public and Other load included in Commercial & Industrial load or excluded for the purpose of modeling? | Medium | 8-Nov-19 | The financial model includes all load. | 12-Nov-19 | 1 | Closed | |
| 53 | NextEra | Corporate Finance | In the Financial Model, what is driving the change in electric accounts receivable and accounts payable in the first few years? | Medium | 8-Nov-19 | Accounts receivable is driven by the change in total revenues. Accounts Payable drops due to final payments related to SJRPP decommissioning cost in FY20 | 12-Nov-19 | 1 | Closed | |
| 54 | NextEra | Corporate Finance | In the Financial Model, why do electric base revenues, excluding Vogtle revenue, decrease in 2021 ('Model Assumptions' tab, row 203)? | High | 8-Nov-19 | In FY20, the withdrawal from JEA debt management strategy fund to pay down additional debt was recognized as base revenue as a one time event (not projected to reoccur in FY21) | 12-Nov-19 | 1 | Closed | |
| 55 | NextEra | Corporate Finance | In the Financial Model, why is electric overearning in 2021? | High | 8-Nov-19 | As the negotiation process continues, JEA anticipates providing Respondents access to additional information and documents, some of which may include information addressing this question. | 14-Nov-19 | 1 | Closed | supplemental materials |
| 56 | NextEra | Corporate Finance | In the Financial Model, do O&M projections account for the following: environmental, DSM/Conservation, and Scherer Unit 4? | High | 8-Nov-19 | Yes | 13-Nov-19 | 1 | Closed | |
| 57 | NextEra | Accounting | In the Financial Model, should the \$52mm adjustment applied to Accounts & Interest Receivable on the 'Opening Balance Sheet' tab (H65) should instead be applied to Inventory (H66)? | Medium | 8-Nov-19 | That is correct. This adjustment reflects the transfer of electric materials and supply inventory, historically carried on the water balance sheet to the electric balance sheet. | 13-Nov-19 | 1 | Closed | |
| 58 | NextEra | Corporate Finance | In the Financial Model, why is there no state utility tax assumed for the water business? | High | 8-Nov-19 | The utility tax in the model reflects the Gross Receipts Tax applied to total Electric charges only. (Water charges are not subject to this tax) | 12-Nov-19 | 1 | Closed | |

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|----|---------|--------------------|---|--------|-----------|---|-----------|---|--------|------------------------------------|
| 59 | NextEra | Corporate Finance | Can JEA please provide customer account forecasts by customer type (residential, commercial & industrial, reuse, other), for the Electric, Water and Wastewater System? | High | 8-Nov-19 | We do not have forecasted customer accounts broken down for each class of customer at this time | 12-Nov-19 | 1 | Closed | |
| 60 | NextEra | Corporate Finance | Can JEA provide more detail of non-purchased water O&M for the Water & Wastewater System and of non-fuel O&M for the Electric System, including a break down of labor and non-labor costs? | Medium | 8-Nov-19 | As the negotiation process continues, JEA anticipates providing Respondents access to additional information and documents, some of which may include information addressing this question. | 14-Nov-19 | 1 | Closed | Supplemental Materials |
| 61 | NextEra | Corporate Finance | Please provide the assumed base rates for water and wastewater customers | Medium | 8-Nov-19 | As the negotiation process continues, JEA anticipates providing Respondents access to additional information and documents, some of which may include information addressing this question. | 15-Nov-19 | 1 | Closed | JEA ITN Respondent Financial Model |
| 62 | NextEra | Process | Electric non-fuel – We are seeking more details on O&M by function. For FY 2020, the JEA model has total O&M of \$291 MM (ES Scenario Tab, Cell N34). While the model does not have functional O&M broken out, the IE report does provide some information for the generation and T&D assets. a. Non-Scherer Generation O&M: \$63.307 MM (IE Report, page 47) b. Scherer O&M: \$11.606 MM (IE Report, page 51) c. T&D O&M: \$48.9 MM (IE Report, page 74) d. Can JEA provide more information on the remaining \$167 MM of O&M (Total Model O&M of \$291 MM less costs a-c). How much is related to corporate overhead, customer service, employees, shared service credits from the water business, etc.) e. Can JEA provide generation and T&D O&M costs (similar to pages 47, 51, and 74 in the IE report for years 2021-23 to match the model tenor), including unallocated remaining costs described subpart (d) above. | High | 11-Nov-19 | As the negotiation process continues, JEA anticipates providing Respondents access to additional information and documents, some of which may include information addressing this question. | 13-Nov-19 | 1 | Closed | 7.2 |
| 63 | NextEra | General Operations | Please provide additional detail on the value of the SJRPP land plot and whether this value is referenced in the Financial Model, i.e via Real estate sales ('Model Assumptions' tab, row 1228) | High | 11-Nov-19 | JEA has had discussions with interested parties regarding SJRPP and its future development. JEA RFP 136-19, Real Estate Redevelopment Services, will provide JEA the ability to work with consulting engineers and land planners to create development alternatives and provide marketing support to maximize SJRPP's value. Note however, that the Jacksonville Port Authority holds a right of first refusal on the sale of the 23 acres of SJRPP located on Blount Island. Additionally, the Pelotes Island of SJRPP has been planned to be conveyed to a park entity (e.g., National Park Service, City of Jacksonville Parks Department) – whether this commitment is made prior to or post-transaction is negotiable. | 13-Nov-19 | 1 | Closed | |
| 64 | NextEra | General Operations | How is JEA's communications business included in the Financial Model? What is the projected revenue and capex associated with this business? | Medium | 11-Nov-19 | See page 38 of the CIP - historical and projected revenue associated with the communications business. As the negotiation process continues, JEA anticipates providing Respondents access to additional information and documents, some of which may include information addressing this question. | 13-Nov-19 | 1 | Closed | 7.3 / 8.3 |
| 65 | NextEra | Electric System | What is the forecast rate of overhead-to-underground distribution line conversions in the Financial Model? | Medium | 11-Nov-19 | The system resiliency management initiative included in the Financial Model is estimated from top-down scaling of hardening programs, which include a wide variety of measures. A specific forecast rate is not included. | 13-Nov-19 | 1 | Closed | |
| 66 | NextEra | Water System | Per p. 30 of the CIP, there is significant variation in the rate structure between base rates and consumption rates across water utilities in Florida. How has JEA decided on its current water rate structure? | Medium | 11-Nov-19 | As the negotiation process continues, JEA anticipates providing Respondents access to additional information and documents, some of which may include information addressing this question. | 14-Nov-19 | 1 | Closed | 15.2.3 |
| 67 | NextEra | Process | Is it JEA's expectation that its 2030 strategy will fully carry over to the NewCo? Will a buyer's commitment to meet / exceed the 2030 strategy benefit the buyer during bid selection? | High | 11-Nov-19 | The 2030 strategy was developed to create significant value over the next decade. To the extent that fits with the strategy of a Respondent it is ready for implementation. The only required elements are those set forth in the minimum requirements in the ITN. | 14-Nov-19 | 1 | Closed | |
| 68 | NextEra | Electric System | What is the source for the projected decline in electric capex in 2030 (CIP p. 63)? | Medium | 11-Nov-19 | The cost associated with the Generation Fleet of the Future ends in FY29. See row 14 in the financial model | 14-Nov-19 | 1 | Closed | |
| 69 | NextEra | General Operations | Overhead-to-underground electric distribution line conversions, septic tank phase-outs, and alternative water supply represent a large majority of the investment upside listed in CIP p. 91; please discuss JEA's ability to increase investment in these areas from the currently forecasted amount in the Financial Model | High | 11-Nov-19 | Respondents can make a determination as to whether there is upside to the forecast of capital expenditure in these areas. | 14-Nov-19 | 1 | Closed | |
| 70 | NextEra | Water System | Please provide more detail on the Mayport Naval Station acquisition: what is timeline to close and will the system likely be included in the sale? | Medium | 11-Nov-19 | The solicitation (SP0600-19-9504) was released on 10/31/19. Responses are due February 27, 2020. At this time, structure of the response has not been decided. The outcome of the RFP process cannot be predicted. | 12-Nov-19 | 1 | Closed | |
| 71 | NextEra | General Operations | Please provide more detail on the potential upside related to the DE expansion to Lot J and other DE expansion opportunities | Medium | 11-Nov-19 | At this time the plans at lot J are preliminary, and further informations is not available | 12-Nov-19 | 1 | Closed | |
| 72 | NextEra | Process | The FTI Regulatory Report to JEA notes (p. 14) that "JEA will continue its participation in TEA following the transaction". Can you please provide more detail on this participation post-transaction / confirm that this participation refers to the City only post-transaction? | Medium | 11-Nov-19 | Participation in the TEA, if it occurs, would be a legacy JEA contract. | 14-Nov-19 | 1 | Closed | |
| 73 | NextEra | Water System | Please provide breakout of the projected usage for Sewer and Reclaim separately ("Model Assumptions" Tab; Row 650). Also, why is Reclaim grouped with Sewer in the Financial Model, but with Water in the CIM and previous financial reports | Medium | 11-Nov-19 | For years 2020 - 2023 Sewer 27,077; 27,230; 27,384; and 27,539 Reclaim 3,839; 4,183; 4,565; and 4,988. | 14-Nov-19 | 1 | Closed | |
| 74 | NextEra | Water System | Please provide breakout for the water / sewer usage forecast by customer type (residential, commercial & industrial, irrigation, other)? ("Model Assumptions" Tab rows 640 and 650) | Medium | 11-Nov-19 | As the negotiation process continues, JEA anticipates providing Respondents access to additional information and documents, some of which may include information addressing this question. | 14-Nov-19 | 1 | Closed | 8.3 |
| 75 | NextEra | Accounting | In the opening balance sheet for both electric and water, can you please provide additional detail regarding the adjustments made to the debt and equity accounts, and the components of the debt account? ("Opening Balance Sheet" Tab: H40, H41, H85, H86) | High | 11-Nov-19 | Please see the FTI regulatory report. | 14-Nov-19 | 1 | Closed | |
| 76 | NextEra | Accounting | Please provide additional detail regarding the calculation of the 12-year remaining average useful life for electric utility plant and 16-year remaining useful life for water utility plant ("ES Rate Base" row 77 and "WS Rate Base" row 61) | High | 11-Nov-19 | Useful lives are based on the most recent 2019 depreciation study. As the negotiation process continues, JEA anticipates providing Respondents access to additional information and documents, some of which may include information addressing this question. | 14-Nov-19 | 1 | Closed | 11.4 |
| 77 | NextEra | Corporate Finance | Please provide the assumptions underlying the forecasted change in working capital accounts ("Model Assumptions" rows 436:466 and 652:682) | Medium | 11-Nov-19 | Accounts receivable is driven by the change in revenues. Accounts Payable is driven by the change Operating exp minus depreciation. | 13-Nov-19 | 1 | Closed | |
| 78 | NextEra | Electric System | Please confirm whether the costs associated with the Vogtle PPA would be recovered through base rates or through the Fuel and Purchased Power Cost recovery mechanism | High | 11-Nov-19 | As the negotiation process continues, JEA anticipates providing Respondents access to additional information and documents, some of which may include information addressing this question. | 14-Nov-19 | 1 | Closed | Supplemental Materials |
| 79 | NextEra | Electric System | Please provide additional detail on any discrete battery projects that have been incorporated into management's capital expenditure projections | Medium | 11-Nov-19 | As the negotiation process continues, JEA anticipates providing Respondents access to additional information and documents, some of which may include information addressing this question. | 15-Nov-19 | 1 | Closed | |

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|----|---------|--------------------|--|--------|-----------|--|-----------|---|--------|-----|
| 80 | NextEra | Electric System | Please provide peak demand forecasts based on the load growth projections in the financial model ("Model Assumptions" rows 394:432) | Medium | 11-Nov-19 | As the negotiation process continues, JEA anticipates providing Respondents access to additional information and documents, some of which may include information addressing this question. | 14-Nov-19 | 1 | Closed | 8.3 |
| 81 | NextEra | Electric System | Please provide more detail on the load assumed for electric vehicles and the negative load assumed for rooftop solar additions | Medium | 11-Nov-19 | As the negotiation process continues, JEA anticipates providing Respondents access to additional information and documents, some of which may include information addressing this question. | 14-Nov-19 | 1 | Closed | |
| 82 | NextEra | Corporate Finance | When was the latest depreciation study conducted for JEA? Has JEA compared and benchmarked depreciation rates against other large electric and water IOUs? | High | 11-Nov-19 | The last depreciation study was completed in 2019. JEA has not benchmarked depreciation rates. | 14-Nov-19 | 1 | Closed | |
| 83 | NextEra | Electric System | Under the various different Scenarios, what costs are assumed for the defeasance of the MEAG debt association with the Vogtle PPA? | High | 11-Nov-19 | As the negotiation process continues, JEA anticipates providing Respondents access to additional information and documents, some of which may include information addressing this question. | 14-Nov-19 | 1 | Closed | |
| 84 | NextEra | Electric System | Please provide the breakdown on intended new generation, including capacity, fuel type, and date of service and the intended retirement of existing plants (if forecasted) | High | 11-Nov-19 | As the negotiation process continues, JEA anticipates providing Respondents access to additional information and documents, some of which may include information addressing this question. | 15-Nov-19 | 1 | Closed | |
| 85 | NextEra | Electric System | The Scenario A Vogtle power adjustment (GWh) on the "Scenario A Vogtle Adjustment" Tab (row 13) is slightly higher than the difference between the Default Case and Scenario A per the Model Assumptions Tab (rows 407 and 408, 417 and 418, 427 and 428). For example, in FY2023 the "Scenario A Vogtle Adjustment" Tab lists 1,530 GWh adjustment. However, the summation of the differences between the Default Case and Scenario A (residential, commercial, industrial) in the "Model Assumptions" Tab is 1,516 (GWh). Please note source of difference / reconcile | Medium | 11-Nov-19 | This difference is driven by rounding. | 13-Nov-19 | 1 | Closed | |
| 86 | NextEra | General Operations | Detailed expenses which include allocations of cost for G&A, customer service and analysis of budget items by facility o By either wastewater facility or by grid o Detail would include things as sub-contracted services (what is in-house staff vs. a vendor) o Grounds maintenance – is that sub-contracted or is that a vendor? | | 10-Dec-19 | | | 2 | Open | |
| 87 | NextEra | Corporate Finance | Cost benefit analysis of what went into capital projects (if they are going to spend \$53MM new on a sludge facility, they want to know that they are getting benefit from that cost) o What is the business case for some of the spending? o Provide an example of how that process works | | 10-Dec-19 | | | 2 | Open | |
| 88 | NextEra | | Arcadis Report | | 10-Dec-19 | JEA will be meeting with Arcadis on January 9 as the Large Diameter Pipe Program wraps up. Reports and the model/backup data will be posted soon thereafter. Non-destructive testing has lead to some targeted rehabilitation or replacement construction projects. | 23-Dec-19 | 2 | Closed | |
| 89 | NextEra | Water System | Salt concentrations and Chloric concentrations of the water supply | | 10-Dec-19 | | | 2 | Open | |
| 90 | NextEra | Water System | Reclaimed water studies and feasibility (to the extent available) - JetHawk's experience with reclaimed water has not been productive – they are looking for JEA to provide additional insight into what makes JEA different | | 10-Dec-19 | Reclaimed has been used at JEA for very specific reasons. JEA's CUP requires JEA to maximize reclaimed water use to offset the demand on the potable aquifer. From this perspective, it has been successful. For example: from 2007 to 2011 the average residential Gal/per/cap was approx. 100gpcd, without the use of reclaimed. in 2019 the Residential gpcd was approx. 76. This decrease in dependency on the potable aquifer has extended the life of the potable water supply. At roughly 900,000 people the difference of 24gpcd equates to 21MGD of potable water savings (60% of the savings is from Reclaimed and 40% from conservation). Also, JEA has always viewed reclaimed water as a commodity not a disposal method. As a commodity the current cost structure for reclaimed is the same as potable water. Therefore whether a customer is using reclaimed or potable for irrigation the revenue is equivalent. Latest Reclaim Feasibility study available in Water System folder 31.4. | 20-Dec-19 | 2 | Closed | |
| 91 | NextEra | | PSC evaluation o Line-out analysis would be useful or your N minus one analysis may be useful o Potential for elimination of redundant useful capacity | | 10-Dec-19 | | | 2 | Open | |
| 92 | NextEra | General Operations | Between electric & water (where do assets sit and are the processes very similar between the two) | | 10-Dec-19 | | | 2 | Open | |
| 93 | NextEra | Water System | Industrial Treatment Programs o Any problem in the system affecting biological treatment? Toxicity? Anything related to discharge? o Is the program self-supportive or is it subsidized in any way? | | 10-Dec-19 | o They occasionally get slug loads, what is a more serious issue is that somebody has conventional pollutants - and if they encounter that, they will work with the client on 'equalization' and spread that out over the course of the day o Point them to the recent cost-of-service study done in the data room o Recommendations of the Stantec report have not been implemented o Is there anything we should provide or point them to in the data room? o No problems affecting biological treatment or toxicity. JEA has a robust industrial pretreatment program which employs monitoring of industrial users (IUs), accidental discharge and slug control methods as well as required notification by IUs in the event of abnormal discharges. Any abnormal discharges, by an IU, are investigated and corrective actions taken, if necessary. JEA WRFs have gone three years without an incident of pass through or interference by an IU. During an abnormal discharge event, JEA and the IU work to minimize the impact through equalization and/or minimization by spreading out the impact over time, or by requiring alternative treatments. * The recent Water Cost of Service Study (see data room) includes recommendations for increasing the surcharge cost to industries, which have not been implemented yet. | 20-Dec-19 | 2 | Closed | |
| 94 | NextEra | Water System | Water cost-of-service study | | 10-Dec-19 | Please see file 8.3.3 in the VDR. | 19-Dec-19 | 2 | Closed | |
| 95 | NextEra | Water System | Stantec Water Report | | 10-Dec-19 | Please see file 8.3.3 in the VDR. | 19-Dec-19 | 2 | Closed | |
| 96 | NextEra | Corporate Finance | Rate Base / FTI Regulatory Report o Used and useful assumptions o Cash contributed that was then invested in assets – that should be disallowed by commission? o Significant line for contributed cash (CIAC and not allowed) - line-item called "developer contributed cash" | | 10-Dec-19 | | | 2 | Open | |

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| 97 | NextEra | Accounting | O&M vs. capitalization o O&M staff puts a fire hydrant in our a pump – how does JEA determine what is capitalized | | 10-Dec-19 | o It depends, if someone is working on a discrete project, staff time is then allocated to capital o The Project Accounting and Capital Budget Planning Teams capitalize their time because they support the delivery of capital projects. o Attached a policy on O&M versus Project Accounting. File Name: FINC - Accounting for Capital Expenditures. | 19-Dec-19 | 2 | Closed |
| 98 | NextEra | Corporate Finance | Booking of assets & back-office functions between water and electric systems | | 10-Dec-19 | | | 2 | Open |
| 99 | NextEra | Electric System | EFOR'd for individual generators | | 10-Dec-19 | Please see file 21.1.8.2.2 in the VDR. | 19-Dec-19 | 2 | Closed |
| 100 | NextEra | Electric System | Provide T&D Capital and O&M budgets over the last 5 years broken down by activity | High | 13-Dec-19 | Capital historical list is provided for T&D. File Name:7.1B Energy Historical FY14-FY18 12.18.19 | 19-Dec-19 | 2 | Closed |
| 101 | NextEra | Electric System | Provide T&D Capital and O&M budgets over the last 5 years broken down by department | High | 13-Dec-19 | See question 106 | 19-Dec-19 | 2 | Closed |
| 102 | NextEra | Electric System | Complete org chart of all positions within T&D | High | 13-Dec-19 | Please see Electric System folder 31.3 in the VDR - TandD FY20 Org Chart | 20-Dec-19 | 2 | Closed |
| 103 | NextEra | Electric System | Job descriptions for each position within T&D and whether they're exempt/non-exempt and whether they are covered under a Union contract. Include detail of which Union. | High | 13-Dec-19 | All job descriptions included (appointed and non-appointed) | 20-Dec-19 | 2 | Closed |
| 104 | NextEra | Electric System | Provide breakdown of project descriptions and costs for Underground Distribution Upgrade projects. Do these include costs to underground existing overhead lines for reliability purposes? | High | 13-Dec-19 | #055-177 Church St Feeders 181-186 13kV Reconductor from Substation to Riverside Ave & #052-01 Underground Cable Replacement Program - Existing Developments are two Underground Distribution Upgrade projects that can be found in File: 7.1 Energy CAPEXFY19-FY30. Undergrounding is not done for reliability purposes. It is only done by customer request. | 20-Dec-19 | 2 | Closed |
| 105 | NextEra | Electric System | Provide breakdown of project descriptions for Overhead Distribution Upgrade projects. Do these include pole replacement program costs and distribution storm hardening costs? | High | 13-Dec-19 | #012-06 Automatic Recloser Deployment, #012-07 SAIDI Improvement Plan (SIP), #055-164 Pecan Park Area Distribution, #055-71 4kV Conversion - Fairfax and 21st & Hubbard, #055-138 CEMI-5 Electric Distribution Betterment are Overhead Distribution Upgrade projects. They can be found in File 7.1 Energy CAPEX FY19-FY30. Pole replacement program is not and upgrade, it is considered Renewal &Replacement, but upgrade projects could have pole replacement. These upgrades includes some storm hardening cost. | 20-Dec-19 | 2 | Closed |
| 106 | NextEra | Electric System | Overview of T&D asset statistics including: miles of OH vs. UG lines, # of transformers, miles of wire by size, miles of wire by operating voltage, miles of distribution feeder vs lateral, miles of OH vs. UG services. | High | 13-Dec-19 | Please see Electric System folder 31.3 in the VDR. | 19-Dec-19 | 2 | Closed |
| 107 | NextEra | Electric System | Provide copy of all MOA's and contracts in place with Union organizations. | High | 13-Dec-19 | MOA rest period added & all ordinance documents | 20-Dec-19 | 2 | Closed |
| 108 | NextEra | Electric System | Overview of Vegetation standards and program details including annual costs for T&D vegetation trimming. | High | 13-Dec-19 | Overview of Vegetation standards includes a 30 month trim cycle, 10' clearance from primary distribution conductor. Current annual budget is appx \$7 million. | 19-Dec-19 | 2 | Closed |
| 109 | NextEra | Electric System | List of annual inspection/replacement programs for T&D assets and associated annual costs (Cap & O&M) | High | 13-Dec-19 | Transmission Insulator Replacement: \$500,000/year Capital. Transmission Pole Replacement: \$300,000/year Capital (varies based on inspection results). Transmission OCB Replacement Project: \$750,000/year Capital. Distribution OCB Replacement Project: \$754,000/year Capital. CCVT/PT Replacement Project: \$541,000/year Capital. Distribution Pole Replacement Program: \$4,200,000/year Capital. Substation Patrol Inspection Program: Appx \$500,000/year O&M. Transmission Inspection Program: Appx \$500,000/year O&M. Distribution Pole Inspection Program: Appx \$500,000/year O&M. Downtown Network Inspection: Appx \$500,000/year O&M. | 19-Dec-19 | 2 | Closed |
| 110 | NextEra | Electric System | Provide 5 year history of outage & momentary outage events and all measured reliability indicators on the distribution system as well as criteria and definitions for all measured indicators being tracked | High | 13-Dec-19 | Please see Electric System folder 31.3 in the VDR. | 19-Dec-19 | 2 | Closed |
| 111 | NextEra | Electric System | Provide Capital/O&M percent distribution of all labor costs for T&D employees over the previous 3 years. | High | 13-Dec-19 | | | 2 | Open |
| 112 | NextEra | Electric System | Provide list of all planned major Transmission & Substation projects (greater than \$1M each) include timing of execution over the next 10 years. | High | 13-Dec-19 | Please see Electric System folder 31.3 in the VDR. | 19-Dec-19 | 2 | Closed |
| 113 | NextEra | Electric System | Full list of substation details, including: address or GPS coordinates, # of power transformers in sub, operating voltages in sub, # of feeder breakers, # of regulators, age of substation | Medium | 13-Dec-19 | Please see the Power Clean Team folder and Electric System folder 31.3 in the VDR | 19-Dec-19 | 2 | Closed |
| 114 | NextEra | Electric System | Full list of T&D assets including age, installation cost, & remaining NBV | Medium | 13-Dec-19 | | | 2 | Open |
| 115 | NextEra | Electric System | Provide asset details on any Distribution Automation devices (i.e., remote supervisory controlled switches, fault current indicators or any other remote devices). How many devices are on the system? How much is budgeted for installation in JEA's current capital forecast? Do these devices communicate over RF or fiber? | Medium | 13-Dec-19 | Currently JEA has 300 3 phase Automatic Reclosers, 129 Automatic Switches, and over 2,800 FCI's. Current capital expected for additional SCADA controlled reclosers and switches is \$17M over the next 2 fiscal years. Most devices communicate via RF with only a handful communicating via fiber. | 19-Dec-19 | 2 | Closed |
| 116 | NextEra | Electric System | Provide details and describe associated assets and customers fed from the Distribution Network system in downtown Jacksonville. | Medium | 13-Dec-19 | The "distribution network" consists of three independent underground network systems that provide reliable electric service to customers in the downtown area. Each network is supplied by its own dedicated substation (Church, Main, and Water). Customers consist mainly of large commercial buildings, high rise towers, government buildings and facilities, large residential apartment buildings, and small businesses. There are two types of configurations; larger customers have 277/480V spot networks installed inside vaults at the customer's property; smaller customers are supplied by the 125/216V underground secondary network. Spot networks consist of two to seven 1500/2250KVA dry-type transformers (depending on load requirements); each transformer is equipped with a CM-22 type network protector and a manually operated non-loadbreak high side switch. There are currently 129 dry type transformers in operation. The 125/216V underground secondary networks are supplied by 111 500KVA and 4 750 KVA oil-filled submersible transformers (115 total). A submersible CM-22 type protector and manually operated non-loadbreak high side switch is installed on each submersible transformer; and each submersible transformer is located in a below grade vault. Network assets also include underground primary and secondary cable, conduit/duct banks, and submersible pumps located in the below grade vaults. | 20-Dec-19 | 2 | Closed |
| 117 | NextEra | Electric System | Provide list of IT programs and applications used to manage T&D grid including details on whether these programs are owned or licensed. Provide cost details on original purchase cost or cost of licensing. | Medium | 13-Dec-19 | VDR location 21.2.10 for program descriptions. VDR location 4.8.6.37 for licensing information | 19-Dec-19 | 2 | Closed |
| 118 | NextEra | Electric System | Provide details on communications used at all substations as well as ownership/leasing details. If leased provide contracts. | Medium | 13-Dec-19 | All substations are connected via JEA owned fiber and ride a transport network managed by | 20-Dec-19 | 2 | Closed |

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| 119 | NextEra | Electric System | Provide details on SCADA penetration into Transmission, Distribution system and the type of EMS system being used | Medium | 13-Dec-19 | In general, JEA utilizes an OSI Energy Management System to monitor and control all of its substation assets, as well as, automated switches/reclosers and fault current indicators on the distribution system. | 19-Dec-19 | 2 | Closed |
| 120 | NextEra | Electric System | Provide breakdown by headcount & job function of all locations where T&D employees work | Medium | 13-Dec-19 | | | 2 | Open |
| 121 | NextEra | Electric System | Provide list of any properties that are currently leased and terms and conditions of lease agreements | Medium | 13-Dec-19 | JEA does not currently lease any property from others. JEA does lease its property to others. Refer to "Leases.xls" in Corporate Finance folder 31.2. Note that the future lease on the new corporate HQ is covered under contracts, and the leases on the 5x50 solar farms are included with the solar contracts, and are not included in the spreadsheet. | 20-Dec-19 | 2 | Closed |
| 122 | NextEra | Electric System | Provide 5 year history of outage, momentary outage, and transient outage events on the Transmission system affecting all wholesale, industrial, and retail customers | Medium | 13-Dec-19 | | | 2 | Open |
| 123 | NextEra | Electric System | Do employee labor costs for Transmission & Distribution functions have a fixed Capital/O&M distribution, or do employees directly charge their time to activities/projects? | Medium | 13-Dec-19 | Employees Directly charge their time to a capital project or O&M cost center. | 20-Dec-19 | 2 | Closed |
| 124 | NextEra | Electric System | What type of relays are used at substations? Micro-processor relays or electro-mechanical relays? Provide overall percent of micro-processor relays at T&D substations. | Medium | 13-Dec-19 | Electromechanical, solid state, and microprocessor. 58% microprocessor/solid state and 42% electromechanical. | 19-Dec-19 | 2 | Closed |
| 125 | NextEra | Electric System | Are fiber network construction and maintenance activities managed within T&D? Do JEA employees typically perform maintenance or construction work for the fiber network or are these activities contracted out? Where are fiber network communications monitored? | Medium | 13-Dec-19 | Fiber Network Construction and Maintenance are managed by JEA Network & Telecommunications team as the fiber network supports Electric, Water, Waste Water, Corporate, Physical Security, AMI, First Coast Radio, COJ+, Dark Fiber Leases. Oversight of system maintenance and construction is handled by the Network & Telecommunications team in association with Technology Services PMO. | 23-Dec-19 | 2 | Closed |
| 126 | NextEra | Electric System | Provide detailed T&D system maps | Low | 13-Dec-19 | Please see file 21.2.4 in the VDR | 19-Dec-19 | 2 | Closed |
| 127 | NextEra | Electric System | Provide details on OMS system used for power restoration on T&D grid, including whether it communicates with CIS or any other systems | Low | 13-Dec-19 | Please see Electric System folder 31.3 in the VDR. | 19-Dec-19 | 2 | Closed |
| 128 | NextEra | Electric System | Are T&D fleet vehicles equipped with GPS technology? | Low | 13-Dec-19 | Yes. CalAmp equipment of some variation is installed in T&D fleet vehicles, depending on the type. The hardware and the fleet tracking application is in the process of being changed to a new solution (using CradlePoint hardware, with wifi). | 20-Dec-19 | 2 | Closed |
| 129 | NextEra | Electric System | Do field employees in T&D use laptop or tablet devices for their daily work? | Low | 13-Dec-19 | Yes, tablets. | 19-Dec-19 | 2 | Closed |
| 130 | NextEra | Electric System | What is the current spare power transformer and mobile equipment availability? Provide details for all spare and mobile units. | Low | 13-Dec-19 | JEA has two spare 50 MVA power transformers which are dual wound 138KV/69KV on the highside and 26KV on the low side. JEA has one spare 230KV/138KV 200 MVA autotransformer. JEA also has one 56 MVA power transformer dual wound 138KV/69KV on the highside and 27KV/13KV on the lowside. In addition, JEA has one 230KV/27KV 50 MVA power transformer. JEA has one 35 MVA mobile transformer dual wound 138KV/69KV on the highside and 27KV/13KV on the lowside and one 5 MVA mobile transformer dual wound 26KV/13KV on the highside and 4KV on the lowside. | 19-Dec-19 | 2 | Closed |
| 131 | NextEra | Electric System | What are the designated hand-off points between generation, transmission & distribution? Which department currently maintains the hand-off points? | Low | 13-Dec-19 | JEA Generation personnel controls the devices/breakers at the plants which affect plant processes and personnel as well as the circuit breakers which are used to sync the generator to the grid. The startup transformer and the step up transformer are typically controlled and monitored by the generation plant. The startup transformer is typically owned by the generation plant with Substation Maintenance typically performing the maintenance on the transformers and the step up transformer are typically a Substation asset. The remaining devices/circuit breakers both Transmission and Distribution are controlled by the JEA Certified System Operators (CSO) at the JEA System Operations Control Center. Transmission voltages are 230KV, 138KV, and 69KV. Distribution voltages are 26KV, 13KV, and 4KV. | 20-Dec-19 | 2 | Closed |
| 132 | NextEra | Electric System | Provide list of all transmission interconnections and associated contracts | Medium | 13-Dec-19 | JEA has interconnections and associated agreements with Florida Power and Light, Seminole Electric Cooperative, Southern Company Services and Beaches Energy Services. Agreements are posted in data room: 30.49 | 19-Dec-19 | 2 | Closed |
| 133 | NextEra | Electric System | Are there any current NERC mitigation plans or self-reported NERC CIP violations in the past 3 years? | Low | 13-Dec-19 | There were 10 self-reported violations of NERC CIP standards in the past 3 years. JEA had no audit findings of NERC CIP standards in the past 3 years. JEA does not have any current mitigation plans in past 3 years and all mitigation plans are complete and verified. Supporting evidence in FRCC CIP Audit 7/12/17, reference 30.3 in Clean Team Folder | 23-Dec-19 | 2 | Closed |
| 134 | NextEra | Electric System | What percentage of transmission & distribution work is contracted out for vegetation, engineering, & construction? | Medium | 13-Dec-19 | new projects • Transmission and Substation 40% of engineering contracted out 100% of construction contracted out • Distribution 5% of engineering contracted out 40% of construction contracted out | 19-Dec-19 | 2 | Closed |
| 135 | NextEra | Electric System | Provide ownership vs. leasing information on T&D fleet vehicles. | Medium | 13-Dec-19 | JEA owns 100% of its T&D Fleet Vehicles. | 19-Dec-19 | 2 | Closed |
| 136 | NextEra | Employees | Please provide a census file that includes employee, job title, age/DOB, exemption status, date of hire, current annual salary, incentive target, and OT. Also, in the census, please identify any employees who are on either short term or long term disability | High | 13-Dec-19 | Please see Employees folder 31.7 in the VDR - Employee Census 12.19.19 | 20-Dec-19 | 2 | Closed |
| 137 | NextEra | General Operations | Please provide for each owned office space: square footage, year built, annual expense for construction projects, costs of operating any facilities within (cafeteria mail room, courier, printing services, etc.) | Medium | 13-Dec-19 | Please see General Operations folder 31.5 in the VDR. Please note capitalized cost column is aggregated total for last 5 years. | 23-Dec-19 | 2 | Closed |

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| 138 | NextEra | General Operations | Security (a) Do you have an existing contract security guard force? (b) Do you have existing access control system and what security technology, i.e. video cameras and intrusion detection systems do you have? (c) How many entries do you have in each facility, etc.? | Medium | 13-Dec-19 | Ans: Yes. (b) Do you have existing access control system and what security technology, i.e. video cameras and intrusion detection systems do you have? • Ans: Yes, JEA has numerous different security technologies ranging from an enterprise access control system to intelligent radar intrusion detection systems. The following are the primary system manufacturers: • Access Control System – AMAG Symmetry • Video Surveillance System (Software/NVR) – Geutebruck • Video Surveillance System (Cameras) – Primarily Sony products but we do have other manufacturers based need created by the application. • Intrusion Detection System – AMAG Symmetry (c) How many entries do you have in each facility, etc.? • Ans: 630 facilities, 300 facilities with access control, and 1121 card readers. | 23-Dec-19 | 2 | Closed |
| 139 | NextEra | Employees | Please provide copies of the Company's: 1) benefit and compensation plan documents, related trusts and investment management agreements; 2) personnel policies, personnel manuals, employee handbooks and affirmative action plans; 3) a schedule setting forth all compensation payable as a result of a change in control of the Company to directors, employees and consultants; 4) any actuarial or funding status reports prepared on existing health care, workers' compensation, or other benefit, health and welfare, retirement, and thrift plans; 5) all tax determination letters for all benefit plans of the Company that are tax qualified under applicable law; and 6) most recent Summary Plan Description documents and Actuarial valuation reports. | High | 13-Dec-19 | | | 2 | Open |
| 140 | NextEra | Employees | Please list and provide the status of all pending or threatened employment or employee benefit litigation including all charges filed with administrative agencies, investigations, audits or other proceedings, whether administrative, in court or in arbitration. | High | 13-Dec-19 | Nothing new | 20-Dec-19 | 2 | Closed |
| 141 | NextEra | Employees | Please provide copies of all outstanding audits, investigative reports, settlements, decrees, decisions, judgments or injunctions evidencing the company's non compliance with any and all federal, state or municipal law, employment or employee benefit plan laws, regulations or ordinances, including, but not limited to the: National Labor relations Act, Taft Hartley Act, ERISA, MPPAA, OSHA, FLSA, Internal Revenue Code and any similar state law, Prevailing Wage Acts, Title VII, ADEA, EPA, IRCA, COBRA, WARN, FMLA, ADA, Executive Order 11246, VEVRA and all state whistleblower, wage and hour, prevailing wage, workers' compensation, unemployment, disability or other similar law. | High | 13-Dec-19 | Nothing new | 20-Dec-19 | 2 | Closed |
| 142 | NextEra | Employees | Please provide a list of all workers' comp claims filed in the last 5 years, include injury descriptions and Total Incurred values. Include incurred liabilities. | High | 13-Dec-19 | | | 2 | Open |
| 143 | NextEra | Employees | Please provide copies of collective bargaining agreements. | High | 13-Dec-19 | MOA rest period added & all ordinance documents | 20-Dec-19 | 2 | Closed |
| 144 | NextEra | Employees | Please provide job descriptions/responsibilities for each classification collective bargaining agreements | High | 13-Dec-19 | Provided already - See appointed and non-appointed folder in Employees folder 31.7 in the VDR. | 20-Dec-19 | 2 | Closed |
| 145 | NextEra | Employees | Describe the state employee grievance process and provide a list of open grievances | High | 13-Dec-19 | Provided - HR confidential | 20-Dec-19 | 2 | Closed |
| 146 | NextEra | Employees | Accrued liabilities for STD/LTD employees (salary continuance & medical/other benefit liability), distinguishing any current liability portions | High | 13-Dec-19 | | | 2 | Open |
| 147 | NextEra | Employees | Accrued liabilities associated with benefits not identified above, distinguishing any current liability portions | High | 13-Dec-19 | | | 2 | Open |
| 148 | NextEra | Employees | Are there any change in control agreements? If so, provide | High | 13-Dec-19 | Yes. See section 2.8. Retention Agreement and Executive Agreements | 20-Dec-19 | 2 | Closed |
| 149 | NextEra | Employees | Also, are there any contractors in the 1,789 employees? | High | 13-Dec-19 | No | 20-Dec-19 | 2 | Closed |
| 150 | NextEra | Employees | Could you please describe any early retirement, enhanced retirement and/or severance packages you have or offer employees? | High | 13-Dec-19 | See section 2.8 and Section 16 for f EmployeeProtection and Retention form and Section 208 for employee listing | 20-Dec-19 | 2 | Closed |
| 151 | NextEra | Employees | Please provide your severance policy | High | 13-Dec-19 | | | 2 | Open |
| 152 | NextEra | Employees | Please confirm that all independent contractor agreements, owner operator agreements, leased labor agreements, agreements with employment agencies or other third parties to supply labor and/or. Services, including management contracts have been identified and provided | Medium | 13-Dec-19 | | | 2 | Open |
| 153 | NextEra | Employees | Please provide copies of all legally required notices under all benefits plans | Medium | 13-Dec-19 | Provided already - See Folder 2-14 - 2019 & 2020 Benefits (Insurance) Guide & 2019 GEPP SPD. Also please see Employees folder 31.7 in the VDR. | 20-Dec-19 | 2 | Closed |
| 154 | NextEra | Employees | What is the accrued but unused vacation liability for employees in the entities that we would be acquiring? Please note if you will provide the final pay for earnings, sick, holiday, PTO, and determine all deductions applicable to final pay if employees are transferred to our company. If not, then please provide the value of the current balances | Medium | 13-Dec-19 | Please see Employees folder 31.7 in the VDR - Leave Balances 12.19.19 | 20-Dec-19 | 2 | Closed |
| 155 | NextEra | Employees | Are there any of the following in relation to the compensation and benefit plans and programs: prohibited transactions; discrimination under applicable nondiscrimination rules or other ERISA violations; IRS disqualifying events; fiduciary breaches; 409A, HIPAA, GINA, EEOC, COBRA, ADA, PPA, ACA, Immigration requirements or other applicable law violations or compliance issues; pending litigation; pending regulatory investigations, audits, actions or complaints; and any other compliance issues with respect thereto. | Medium | 13-Dec-19 | No violations. HIPAA - JEA has been audited only once by OCR, and there were no violations. | 20-Dec-19 | 2 | Closed |
| 156 | NextEra | Employees | Please provide any founder agreements, management employment agreements, secondment agreements, indemnification agreements, employee contracts, retention agreements, change of control agreements, golden parachute provisions, special incentive programs, deferred compensation etc., for any employees (including but not limited to executives, management, or owners of the company). | Medium | 13-Dec-19 | | | 2 | Open |
| 157 | NextEra | Employees | Please provide any information about the board of directors, including which entities they oversee, any agreements, any compensation and benefits received and change in control documents | Medium | 13-Dec-19 | | | 2 | Open |
| 158 | NextEra | Employees | Please provide the details of any OSHA related complaints and/or citations received in the last 5 years. | Medium | 13-Dec-19 | None | 20-Dec-19 | 2 | Closed |
| 159 | NextEra | Employees | Please provide copies of all safety and industrial hygiene audits performed in the last 5 years. | Medium | 13-Dec-19 | No formal safety audits were conducted | 20-Dec-19 | 2 | Closed |
| 160 | NextEra | Employees | Please provide the details of any EEO related complaints, any pending and/or citations received in the last 5 years. | Medium | 13-Dec-19 | Nothing new | 20-Dec-19 | 2 | Closed |
| 161 | NextEra | Employees | Internal financial reporting on Medical expense, Pharmacy expense and administration costs in total and on a per-employee basis (total, employee premium contribution, company premium contribution) | Medium | 13-Dec-19 | Medical and RX details - see folder 2.15 | 20-Dec-19 | 2 | Closed |
| 162 | NextEra | Employees | 2016, 2017, 2018 and 2019 Annual or Quarterly Medical and Pharmacy report(s) from Carrier(s) | Medium | 13-Dec-19 | RX details - see folder 2.15 | 20-Dec-19 | 2 | Closed |
| 163 | NextEra | Employees | Are all employees contributing to FICA? Is the company contributing to FICA on behalf of the employee? | Medium | 13-Dec-19 | Please see Employees folder 31.7 in the VDR - Ees Paying Social Security Tax 12.8.19 | 20-Dec-19 | 2 | Closed |
| 164 | NextEra | Employees | Job descriptions for each job role | Medium | 13-Dec-19 | Please see Employees folder 31.7 in the VDR. | 20-Dec-19 | 2 | Closed |

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| 165 | NextEra | Employees | How many employees are eligible for retirement prior to 2019, in 2019, 2020, 2021, 2022 and 2023? | Medium | 13-Dec-19 | Employees eligible to retire at beginning of: Prior to 2019 = 217, 2019 = 292, 2020 = 350, 2021 = 421, 2022 = 490, and 2023 = 552. | 20-Dec-19 | 2 | Closed |
| 166 | NextEra | Employees | How many members you have in each medical plan? | Medium | 13-Dec-19 | See folder 2.15: Added update medical report through Sept 30 2019 - Please see Employees folder 31.7 in the VDR | 20-Dec-19 | 2 | Closed |
| 167 | NextEra | General Operations | Please describe the process for paying for electricity used by the utility | Medium | 13-Dec-19 | It is billed through customer care and billing, being simultaneously recorded as revenue and expense. | 19-Dec-19 | 2 | Closed |
| 168 | NextEra | Employees | How frequently are employees paid? | Low | 13-Dec-19 | Bi-Weekly | 20-Dec-19 | 2 | Closed |
| 169 | NextEra | Employees | Please provide descriptions of any fringe benefits provided | Low | 13-Dec-19 | | | 2 | Open |
| 170 | NextEra | Employees | Please provide the tax treatment of executive compensation | Low | 13-Dec-19 | Executives are taxed the same as any ordinary employee (aggregate taxation) | 20-Dec-19 | 2 | Closed |
| 171 | NextEra | Employees | Unemployment taxes (State and Federal) - Does the company pay this for employees? | Low | 13-Dec-19 | No, JEA is self-insured | 20-Dec-19 | 2 | Closed |
| 172 | NextEra | Employees | Please provide information regarding the following loaders used in estimated payroll calculations to account for additional related costs, such as benefits and pensions. Loader Percentage Benefits Pension Incentive Payroll Tax Worker's comp Total Exempt | Low | 13-Dec-19 | | | 2 | Open |
| 173 | NextEra | Corporate Finance | Copy of a Private Letter Ruling, a Governmental Information Letter (i.e., Letter 4076C), or Determination Letter from the IRS, as well as any state and local equivalent, to support the tax-exempt characterization of the Company. | High | 13-Dec-19 | Discussed with the IRS – five years ago and asked if they could issue any document to JEA showing that we were tax exempt municipal government. They said that they could only issue Form LTR 147C. A 147C just confirms the name of the organization and Tax ID. We have a Florida Consumers Certificate Of Exemption For DR-14 showing that JEA is Municipal Government. See sheet in this file = Florida | 23-Dec-19 | 2 | Closed |
| 174 | NextEra | Corporate Finance | Summary schedule of all US federal, state, and local tax examinations, appeals, and litigation outstanding or completed in the last five years, including copies of all Information Document Requests ("IDRs"), Revenue Agent Reports ("RARs"), closing agreements or other correspondence detailing the status of the examination, the issues raised, amounts assessed, and the relevant taxation authority by entity. To the extent applicable, this schedule should reflect all types of taxes (e.g., income tax, franchise tax, sales/use tax, property tax, municipal utility tax ("MUT"), gross receipts tax ("GRT"), etc.). If no examination has been performed in any particular jurisdiction within the five-year period, please indicate the period of the last examination. | High | 13-Dec-19 | | | 2 | Open |
| 175 | NextEra | Corporate Finance | Copies of income tax memoranda, opinions, or other documentation regarding the tax treatment of each Vogtle PPA scenario detailed in pages 67 and 68 of the CIP. | High | 13-Dec-19 | | | 2 | Open |
| 176 | NextEra | Corporate Finance | Property (at cost), payroll and sales by-state for 2018 (actuals) and 2019 (estimate) by entity and by segment (e.g., electric, water/sewer, and fiber). In the property information, include the Scherer Plant data based on JEA's ownership percentage and confirm JEA's current ownership percentage. In the sales-by-state information, please provide a breakdown and description of revenues (e.g., sales of electricity, transmission services, trading/hedging, etc.) for each segment. | High | 13-Dec-19 | | | 2 | Open |
| 177 | NextEra | Corporate Finance | Provide the net book value of the electric generating plants and wastewater treatment facilities as of December 31, 2018, and the project net book value of such plants and facilities as of December 31, 2019. | High | 13-Dec-19 | | | 2 | Open |
| 178 | NextEra | Corporate Finance | Copies of any transfer tax analysis performed with respect to the proposed transaction. | High | 13-Dec-19 | | | 2 | Open |
| 179 | NextEra | Corporate Finance | Tax returns (original and amended) and all related reports & workpapers to support the filing & payment of transactional taxes (i.e., sales or use tax, franchise fees, MUT, GRT, etc.). | Medium | 13-Dec-19 | Please see Corporate Finance folder 31.2 in the VDR. | 19-Dec-19 | 2 | Closed |
| 180 | NextEra | Corporate Finance | A list of sales and municipal utility tax-exempt customers and copies of all tax-exempt documentation and ordinances relied upon on file | Medium | 13-Dec-19 | Please see Corporate Finance folder 31.2 in the VDR. | 19-Dec-19 | 2 | Closed |
| 181 | NextEra | Corporate Finance | Written policies and procedures, process flows, tax matrices, tax systems overview (customer billing and purchasing systems such as Vertex) that supports processes or tax positions /determinations related to transactional taxes (i.e., sales or use tax, franchise fees, MUT, GRT, etc.). | Medium | 13-Dec-19 | Please see Corporate Finance folder 31.2 in the VDR. | 19-Dec-19 | 2 | Closed |
| 182 | NextEra | Corporate Finance | Describe the billing system used to bill retail customers – age, name of system – and tax reporting system/process for transactional taxes (i.e., sales or use tax, franchise fees, MUT, GRT, etc.). | Medium | 13-Dec-19 | | | 2 | Open |
| 183 | NextEra | Corporate Finance | General ledger account reconciliations, schedules and support that are impacted by transactional taxes (i.e., sales or use tax, franchise fees, MUT, GRT, etc.). | Low | 13-Dec-19 | Please see Corporate Finance folder 31.2 in the VDR. | 19-Dec-19 | 2 | Closed |
| 184 | NextEra | Corporate Finance | Copies of franchise agreements and/or ordinances. | Low | 13-Dec-19 | Please see Corporate Finance folder 31.2 in the VDR. | 19-Dec-19 | 2 | Closed |
| 185 | NextEra | Corporate Finance | Lease agreements for tangible property and/or real property. | Low | 13-Dec-19 | JEA does not currently lease any property from others. JEA does lease its property to others. Refer to "Leases.xls" In Corporate Finance folder 31.2. Note that the future lease on the new corporate HQ is covered under contracts, and the leases on the 5x50 solar farms are included with the solar contracts, and are not included in the spreadsheet. | 20-Dec-19 | 2 | Closed |
| 186 | NextEra | Electric System | Please provide the invoice and backup calculation (if any) of the past (since inception) and anticipated MEAG Vogtle PPA cost on a quarterly basis. | Medium | 13-Dec-19 | Please see Electric System folder 31.3 in the VDR. | 20-Dec-19 | 2 | Closed |
| 187 | NextEra | Electric System | Please provide the full Navigant report "Independent Economic Analysis: Cost Comparison of Vogtle 3&4 Costs Under JEA's Power Purchase Agreement vs. Alternative Generation Resources" dated Sep-2017 (or any updated/final version after this date). | Medium | 13-Dec-19 | Please see Power Clean Team folder in the VDR. | 19-Dec-19 | 2 | Closed |
| 188 | NextEra | Accounting | Please provide the working capital detail (monthly or quarterly) for the past 5 years, similar to VDR file 9.1.3. | High | 13-Dec-19 | | | 2 | Open |
| 189 | NextEra | Electric System | Please provide information on the guaranty provided to TEA and quarterly utilization in the past 3 years. | Medium | 13-Dec-19 | The purpose of the guarantees is explained in the The Energy Authority- Excerpt from Annual Disclosure – reference 30.35 in the clean team folder. The 3 year history is included in the documents TEA Guarantee Data past 3 years -Please see Electric System folder 31.3 in the VDR. | 23-Dec-19 | 2 | Closed |
| 190 | NextEra | Electric System | Please provide a reconciliation of current rates by class in the master rate file (VDR B.3.1) to the average system rate in the financial model (JEA ITN Respondent Financial Model). | High | 13-Dec-19 | The Proforma was derived by system yields (not class rates) - Please see Corporate Finance Data File in the Corporate Finance folder 31.2 in the VDR for details | 20-Dec-19 | 2 | Closed |

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| 191 | NextEra | Water System | Please provide a reconciliation of current rates by class in the master rate file (VDR 8.3.1) to the average system rate in the financial model (JEA ITN Respondent Financial Model). | High | 13-Dec-19 | The Proforma was derived by system yields (not class rates). Please see Corporate Finance Data File in the Corporate Finance folder 31.2 in the VDR for details | 20-Dec-19 | 2 | Closed |
| 192 | NextEra | Electric System | Please provide quarterly load forecast for the next 3 years and Dec-Year End annual forecast consistent with VDR file 8.4.1 | High | 13-Dec-19 | Quarterly Load Forecast was not contemplated for the Financial model | 20-Dec-19 | 2 | Closed |
| 193 | NextEra | Water System | Please provide quarterly usage forecast for the next 3 years and Dec-Year End annual forecast consistent with VDR file 8.4.1. Please provide further breakdown into residential, C&I and irrigation. | High | 13-Dec-19 | Quarterly Load Forecast was not contemplated for the Financial model | 20-Dec-19 | 2 | Closed |
| 194 | NextEra | Accounting | Please provide the latest debt schedule. | Medium | 13-Dec-19 | Please see Accounting folder 31.1 in the VDR. | 19-Dec-19 | 2 | Closed |
| 195 | NextEra | Accounting | Please provide hedging related documents. | Medium | 13-Dec-19 | Please see Accounting folder 31.1 in the VDR. | 20-Dec-19 | 2 | Closed |
| 196 | NextEra | Water System | What is the expected true-up payment to St. Johns county in 2020 according to the interlocal agreement? What are the expected forward payments to St. Johns and Nassau counties in 2021 according to the interlocal agreements? | Medium | 13-Dec-19 | | | 2 | Open |
| 197 | NextEra | Accounting | Please provide a detailed breakdown of G&A expenses in the past 5 years. | High | 13-Dec-19 | | | 2 | Open |
| 198 | NextEra | Water System | Please explain the difference between VDR files 23.3.1 and 23.3.6. | Medium | 13-Dec-19 | There is no difference and 23.3.6 has been removed. | 20-Dec-19 | 2 | Closed |
| 199 | NextEra | Water System | Please provide a reconciliation of the capex forecasts in VDR files 22.2.6.1.1 and 23.3.2 to the financial model (JEA ITN Respondent Financial Model). | High | 13-Dec-19 | Please see Corporate Finance Data File in the Corporate Finance folder 31.2 in the VDR for details | 20-Dec-19 | 2 | Closed |
| 200 | NextEra | Accounting | Referencing the 2019 JEA Depreciation Study, how was the 16-year average useful life for the existing water utility plant calculated? Has this useful life estimate of 16 years for existing water utility plant changed materially in previous years? | High | 13-Dec-19 | Please see Accounting folder 31.1 in the VDR. - Page 6 | 19-Dec-19 | 2 | Closed |
| 201 | NextEra | Water System | Is it correct to interpret the water tariff increases shown in the Management Case and Rate Stability Case as consistent with and satisfying the contractually guaranteed three years of base rate stability for customers? How is base rate stability defined for this purpose? | High | 13-Dec-19 | | | 2 | Open |
| 202 | NextEra | Water System | Do you have a forecast of the water and wastewater rate breakdown found in 8.3.1 "12.3-13.3 JEA Master Rates History" file? How are these rates converted into average rates by customer category (residential, multi-family, commercial, irrigation)? | High | 13-Dec-19 | JEA treats Water and Sewer as one system, the Proforma was derived by system yields (not class rates). Please see Corporate Finance Data File in the Corporate Finance folder 31.2 in the VDR for details | 20-Dec-19 | 2 | Closed |
| 203 | NextEra | Water System | What is the source of the difference between the CapEx forecasts in the Respondent Financial Model and the CapEx forecasts provided and proposed by the PMs in the file: 11.1 "Water-CAPEX FY19-FY30_AS OF 8-8-2019.xlsx"? What is the source of the CapEx forecast referenced in the Respondent Model? | High | 13-Dec-19 | | | 2 | Open |
| 204 | NextEra | Accounting | Was there any discussion with Black & Veatch regarding potential further reductions to depreciation rates during its engagement for the 2019 Depreciation Study Report? | Medium | 13-Dec-19 | | | 2 | Open |
| 205 | NextEra | Water System | Have there been any material changes in the distribution of water O&M expenses between accounts in years prior to FY 2019? If so, what explains those changes? (see 22.4.8 WATER WASTEWATER SYSTEMS ROLLUP O&M thru 8 2019) | Medium | 13-Dec-19 | | | 2 | Open |
| 206 | NextEra | Water System | Can you provide a more granular breakout of projected water O&M? Is the current breakout in expense categories per the file 22.4.8 WATER WASTEWATER SYSTEMS ROLLUP O&M thru 8 2019 expected to continue? | High | 13-Dec-19 | Please see Corporate Finance Data File in the Corporate Finance folder 31.2 in the VDR for details | 20-Dec-19 | 2 | Closed |
| 207 | NextEra | Water System | What is the approximate depreciable life of capitalized O&M expenses? | Medium | 13-Dec-19 | Please see Water System folder 31.4 in the VDR. | 20-Dec-19 | 2 | Closed |
| 208 | NextEra | Water System | Please provide the breakdown for base rates for both the Water and Wastewater businesses, including any riders assumed and pass-through taxes | High | 13-Dec-19 | JEA treats Water and Sewer as one system, the Proforma was derived by system yields (not class rates). Please see Corporate Finance Data File in the Corporate Finance folder 31.2 in the VDR for details | 20-Dec-19 | 2 | Closed |
| 209 | NextEra | Electric System | Please provide the balance of cost of removal in account 108 Accumulated Provision for Depreciation as of 12/31/2018 and year to date 2019. | High | 13-Dec-19 | Please see Accounting folder 31.1 in the VDR. | 19-Dec-19 | 2 | Closed |
| 210 | NextEra | Electric System | In reference to the FY 19 Budget Actuals provided in the Supplemental Materials folder in the VDR, in the electric tab column BZ line 179 the \$49 mm represents the shared services billings to water for some period of 2019. Please explain. Please also provide a breakdown of the \$49m of each functional cost center providing services which add up to the \$49 MM. | High | 13-Dec-19 | Please see Electric System folder 31.3 in the VDR. | 19-Dec-19 | 2 | Closed |
| 211 | NextEra | Electric System | Please provide the methodology or algorithm that allocates each cost center shared services charges to water from electric. In addition to the math, please explain the basis for the allocation method | High | 13-Dec-19 | | | 2 | Open |
| 212 | NextEra | Electric System | Does water receive direct bills or positive time reporting for any of the shared services activities or is everything allocated from an electric cost center to water? | High | 13-Dec-19 | No. | 20-Dec-19 | 2 | Closed |
| 213 | NextEra | Electric System | Please provide the supporting schedules and work papers for the depreciation study performed by Black and Veatch as of August 2019 showing detailed study results by plant account including a reserve imbalance analysis. | High | 13-Dec-19 | | | 2 | Open |
| 214 | NextEra | Electric System | Please refer to the Notes to the Financial Statements page 41 for the Year Ended September 30, 2018. Does the transfer of \$115 m out of CWIP get reclassified to Capital assets in the same Transfer column totaling \$113 mm? Why is the completed CWIP not reflected as an Addition to Capital Assets in that column vs a Transfer/Adjustment? | High | 13-Dec-19 | | | 2 | Open |
| 215 | NextEra | Electric System | Please provide all of the accounting entry(s) related to the retirement of SJRPP and its impairment including an explanation if not apparent from the account data. If the entry does not include a credit for the gross plant value of SJRPP on JEA's books please explain why and how that gross plant will ultimately be credited. | High | 13-Dec-19 | | | 2 | Open |
| 216 | NextEra | Electric System | Has JEA recorded as a part of its monthly depreciation accrual an amount for future generating plant dismantlement (other than SJRPP)? If the answer is no, is future dismantlement not currently being recovered in JEA customer electric rates? | High | 13-Dec-19 | | | 2 | Open |
| 217 | NextEra | Electric System | Please list and explain all unrecorded contingent liabilities including any 3rd party or employee claims, suits, and/or state or federal findings of non-compliance with any regulations or laws, etc. Provide the amount of exposure of each including claimant stated amounts owed. | High | 13-Dec-19 | Please see Electric System folder 31.3 in the VDR. | 19-Dec-19 | 2 | Closed |
| 218 | NextEra | Water System | Please list and explain all unrecorded contingent liabilities including any 3rd party or employee claims, suits, and/or state or federal findings of non-compliance with any regulations or laws, etc. Provide the amount of exposure of each including claimant stated amounts owed. | High | 13-Dec-19 | Please see question 217 | 19-Dec-19 | 2 | Closed |
| 219 | NextEra | Electric System | Please provide surviving plant balances by installation year within each account as of December 31, 2018. For life span accounts such as power plants, water treatment plants, etc., please provide the balances by location and vintage | High | 13-Dec-19 | | | 2 | Open |
| 220 | NextEra | Electric System | Please provide a copy of the most recent depreciation study with life and net salvage parameters and the current depreciation rates in effect. | High | 13-Dec-19 | | | 2 | Open |
| 221 | NextEra | Electric System | Please provide all data provided for the most recent depreciation study conducted for JEA | High | 13-Dec-19 | | | 2 | Open |
| 222 | NextEra | Electric System | Please provide plant statements by account and fiscal year for all periods since the last depreciation study. At a minimum, provide a plant statement for 2018. | High | 13-Dec-19 | | | 2 | Open |
| 223 | NextEra | Electric System | Please provide accumulated depreciation statements by account and fiscal year for all periods since the last depreciation study. At a minimum, provide an accumulated depreciation statement for 2018. | High | 13-Dec-19 | | | 2 | Open |

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| 224 | NextEra | Water System | Provide details (cost, timing, design, flows) for proposed 3rd water supply main crossing the river to serve the South grid from the North. | 13-Dec-19 | It is known that the South Grid will need additional water supply, however utilizing alternative water supplies and demand side management can greatly affect the timing of those needs. Third River crossing is currently being reviewed in the Integrated Water Resource Plan (IWRP). The IWRP looks at current and future water demands and balances those demands with the current water supplies. The goal is to optimize the correct supply to the area of need. The IWRP is looking at a fifty year planning horizon which is well beyond the ten year capital plan and the IWRP Report is scheduled for completion in Sept of 2020. | 20-Dec-19 | 2 | Closed |
| 225 | NextEra | Water System | Provide details on Nassau and St. John's buy-out scenarios including assets that would be purchased by the counties (water, waste water, and reclaimed water), the estimated contractual purchase price, system modifications required to enable the separation (with estimated cost), change in JEA demand (W/WW/RW), revenue, and O&M; and changes to JEA's CUP | 13-Dec-19 | | | 2 | Open |
| 226 | NextEra | Water System | Provide details on historical and projected nitrogen nutrient credits produced by JEA and the value transferred to the City for those credits. After a sale, would the NewCo retain the rights to sell credits to the City at this rate? | 13-Dec-19 | JEA has transferred 30.34 MT/year of TN through December 31, 2033. JEA has also conveyed 13.63 MT/year of additional future Water Quality Credits commencing on January 1, 2024 through December 31, 2033. Both sets of credits were conveyed without charge (VDR - see October 2018 Contribution Agreement summary, First Amendment to March 22, 2016 Interagency Agreement, Ordinance 2018-747-E., and March 4, 2019 Water Quality Credit Trading Affidavit in data room). | 20-Dec-19 | 2 | Closed |
| 227 | NextEra | Water System | During the management meeting it was noted that "3rd party damages" are an open issue on potable water supply interruptions. Please clarify what the issue is. | 13-Dec-19 | JEA's utility locate group processed about 20,500 requests per month in FY19, yet damages were very low at about 25 per month. Jacksonville is not unlike other MSAs which are experiencing upgrade to 5G and as such directionally drilling contractors are causing damages. For instance, during the first two months of this fiscal year 4 of 15 potable water disruptions and 6 of 8 sanitary sewer overflows were caused by contractor damages. JEA aggressively pursues cost recovery, has hired Jacksonville Sheriff Officers to enforce the excavation statute and has begun working with City of Jacksonville to improve right of way permitting to require information about existing utilities in new applications, which will then be available to contractors once they mobilize to the field. | 23-Dec-19 | 2 | Closed |
| 228 | NextEra | Water System | In the Annual Water Resource Master Plan it is noted that approximately 100,000 of the premises in Duval County (~11% of JEA's current customer count) have self-serve potable water supply via wells, and that for growth projections it is assumed that 0.5% per year are transitioned to JEA potable water service until this total figure is reduced to 5%. How is JEA pursuing the addition of these new customers, and what are the projected costs to serve them? Are these costs included in JEA's financial forecast? | 13-Dec-19 | JEA does not actively pursue converting self-supply over to the central water system. The main purpose of the planning forecast is to ensure adequate water supply and facilities to serve the JEA service area. Projects such as the septic tank phase can occur and in conjunction the self-supply water lots are converted along with the sewer system. There have also been projects in the past where neighborhoods have received third party funds to convert over to the central water system. The 0.5% per year is an assumption to account for these type of projects which may or may not occur. Please note the ARWMP states 100,000 population not premises. At 2.6 people per home or premise this becomes a significant difference. The impact of this assumption is only 0.4 MGD which is 0.3% of the forecast. Also note that this additional supply is not compounded, it is reset annually based on the current year's numbers. | 20-Dec-19 | 2 | Closed |
| 229 | NextEra | Water System | Provide explanations for the 1-5 ranking systems included in several of the W&WW condition assessment reports provided in the data room | 13-Dec-19 | Need more information on which specific document is being referenced | 19-Dec-19 | 2 | Closed |
| 230 | NextEra | Water System | Confirm whether W&WW CIAC estimates include adjustments for contributed cash as well as contributed assets | 13-Dec-19 | | | 2 | Open |
| 231 | NextEra | Water System | Provide additional description of W&WW inter-agency projects in the CapEx plan. Do these provide system benefits to JEA, or are they primarily requirements of these other agencies for which JEA must comply? | 13-Dec-19 | All of the Above. JEA can have dozens of joint agency project in any given fiscal year. These projects are done for a variety of reasons. Some projects such as utility relocations are required by the other agencies in conjunction with their projects. JEA however takes a proactive approach to Joint Projects. JEA coordinates with state and local agencies and compares five year capital plans. If JEA identifies public works projects that align with proposed JEA projects for growth or rehabilitation. JEA will adjust the project schedule to take advantage of the work being performed in an area. This process has resulted in a large Joint Project program, but has saved significant funds over time. JEA utilities are typically located in City of Jacksonville, Florida Department of Transportation or other governmental rights of way. JEA's utilities must be moved at its expense in the event they are in conflict with the right of way owner's needs. JEA coordinates closely with the applicable agencies to share in engineering and construction contracts to minimize its costs. Once notified of a conflict, JEA's Planning section identifies any upsize needs. A data extract from JEA's capital plan of these joint agency projects is posted in Water System folder 31.4. | 20-Dec-19 | 2 | Closed |
| 232 | NextEra | Water System | Provide the most recent feasibility analysis report for expanding reclaimed water use to additional parts of the system | 13-Dec-19 | Please see Water System folder 31.4 in the VDR. | 20-Dec-19 | 2 | Closed |
| 233 | NextEra | Water System | Provide cost-benefit analysis details (i.e. capital cost to implement, incremental O&M cost, incremental revenue, customer bill impact) for the significant new W&WW initiatives described by JEA in its management presentation. These initiatives include: <input type="checkbox"/> Well-field rehab and new wells to maintain water quality <input type="checkbox"/> Full-scale water purification capability at the proposed Greenland and NW Jacksonville WRFs <input type="checkbox"/> System digitalization and operational awareness initiative (pressure, leak, and IOT sensors) <input type="checkbox"/> Virtual pump station inspection equipment <input type="checkbox"/> Replacement of the current WW pelletizer process with the organic recycling facility along with generation and use of renewable biogas <input type="checkbox"/> Resiliency initiatives on pump stations and back-up generation to reduce failures and compliance orders <input type="checkbox"/> Septic tank phase-out initiatives <input type="checkbox"/> Front-line operational excellence initiatives <input type="checkbox"/> Effort to reduce pump auxiliary load costs <input type="checkbox"/> Stricter purchasing controls and strategic sourcing | 13-Dec-19 | | | 2 | Open |
| 234 | NextEra | Water System | Please provide historical and projected costs data down to the plant and grid-level. This is needed to determine system optimization opportunities. The costs should identify items such as out-sourced / sub-contracted expense vs. in-house work | 13-Dec-19 | | | 2 | Open |

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|-----|---------|--------------------|--|--------|-----------|---|-----------|---|--------|
| 235 | NextEra | Water System | Please provide the data JEA supplied to AWWA for the 2017 benchmarking survey | | 13-Dec-19 | JEA is making available three excel files regarding benchmarking - FY17 Data Collection is with respect to FY17 data already submitted to AWWA; two others with FY18 Data Collection in their file name is for FY18 and has not yet been submitted. Please see Water System folder 31.4 in the VDR. | 20-Dec-19 | 2 | Closed |
| 236 | NextEra | Water System | Provide the Arcadis (spelling) condition assessment report for underground mains and distribution and collection piping | | 18-Dec-19 | | | 2 | Open |
| 237 | NextEra | Water System | Provide a complete history of all W&WW utilities acquired, along with NBV of assets at the time of purchase and purchase price | | 18-Dec-19 | | | 2 | Open |
| 238 | NextEra | Water System | At the management presentation, it was indicated that the allocation of costs between the electric and water systems was fairly complicated and had evolved based on a historical way of allocating costs by department. Please provide a detailed explanation of how shared services costs are allocated | | 18-Dec-19 | | | 2 | Open |
| 239 | NextEra | Electric System | Who performs maintenance on fleet vehicles? Is this work entirely contracted out? Provide details on Capital and O&M costs and information on vendors who perform this work. | High | 18-Dec-19 | Maintenance is contracted out to OEM Vendors locally in Jacksonville. Yes, this work is entirely contracted out. Annual capital expenses are ~ \$12M. Total O&M annual expenses are ~ \$11M which includes JEA employee salaries and benefits, fuel, and maintenance expenses. | 20-Dec-19 | 2 | Closed |
| 240 | NextEra | Electric System | Provide 10 year history of the number of new service accounts added to JEA's system, broken down by residential and commercial customers. | Medium | 18-Dec-19 | | | 2 | Open |
| 241 | NextEra | Electric System | Do the reliability metrics included in the file "21.2.3.1.2 10 Years of Reliability" contain distribution and transmission outage information? Provide breakout of Transmission vs. Distribution impact on reliability. | High | 18-Dec-19 | | | 2 | Open |
| 242 | NextEra | General Operations | Insurance - Dataroom - General Liability, Automobile Liability, Workers' Compensation, Auto (Other States), D&O, and Property expired in 2019. Have those JEA policies been renewed on like terms? If so, please provide copies of those policies | | 18-Dec-19 | Yes, please see General Operations folder 31.5 in the VDR. | 23-Dec-19 | 2 | Closed |
| 243 | NextEra | General Operations | Insurance - Dataroom - What are the premiums for the JEA General Liability, Auto Liability and Workers' Compensation (Self-Insured) programs? | | 18-Dec-19 | FY19 - \$3,687,408 FY18 - \$3,576,785 FY17 - \$3,469,482 FY16 - \$3,365,397 FY15 - \$3,264,435 | 23-Dec-19 | 2 | Closed |
| 244 | NextEra | General Operations | Insurance - Dataroom - Please advise why the JEA Auto (Other States) policy is purchased? Does JEA have operations outside of Florida? | | 18-Dec-19 | When JEA travels to other states to assist in mutual aid, we do not have sovereign immunity as we do in Florida. No operations outside of Florida. | 23-Dec-19 | 2 | Closed |
| 245 | NextEra | General Operations | Insurance - Dataroom - Please provide premium under the JEA FM Global property policy | | 18-Dec-19 | \$3,272,814 | 23-Dec-19 | 2 | Closed |
| 246 | NextEra | General Operations | Insurance - Dataroom - Does SJRPP need to be in a standalone program? If so, why? | | 18-Dec-19 | SJRPP is no longer in existence. We have bought out FPL and the structures are being demolished. | 23-Dec-19 | 2 | Closed |
| 247 | NextEra | General Operations | Insurance - Auto Liability - Please provide current schedule of vehicles, or at minimum vehicle count, for both JEA and SJRPP. | | 18-Dec-19 | Please see General Operations folder 31.5 in the VDR | 23-Dec-19 | 2 | Closed |
| 248 | NextEra | General Operations | Insurance - Workers Comp - Please provide the following information: 1. payroll by class code (2019), 2. headcount by class code (2019), 3. recent submission to state or commercial WC carrier | | 18-Dec-19 | Please see General Operations folder 31.5 in the VDR | 23-Dec-19 | 2 | Closed |
| 249 | NextEra | General Operations | Insurance - Pollution / Environmental - Please advise if JEA or SJRPP stores any coal ash on site. If so, is it wet or dry storage? If wet, are the ash ponds lined? | | 18-Dec-19 | There are dry ash landfills (unlined) on SJRPP. There are no wet ash ponds. Ash at NGS is stored in a lined Byproduct Storage Area. There are no wet ash ponds. | 23-Dec-19 | 2 | Closed |
| 250 | NextEra | General Operations | Insurance - Pollution / Environmental - Please provide loss run, including description of loss for all open and closed pollution / environmental claims for both JEA and SJRPP | | 18-Dec-19 | Please see General Operations folder 31.5 in the VDR | 23-Dec-19 | 2 | Closed |
| 251 | NextEra | General Operations | Real Property - Provide a list of grantors granting property rights that have superior condemning authority (example: federally chartered). i. Copies of all easements, leases, licenses, railroad crossing agreements, permits or other non-fee simple rights which the buildings, accessory facilities and transmission/distribution are located. | High | 18-Dec-19 | Foley has completed title work on 65 major sites. These are posted in the Real Estate Folder | 23-Dec-19 | 2 | Closed |
| 252 | NextEra | General Operations | Real Property - Provide a list of property rights granting documents that included prohibitions, limitations pertaining to the acquisition of the JEA real estate assets. i. Copies of all easements, leases, licenses, crossing agreements, permits or other non-fee simple rights which the buildings, accessory facilities and transmission/distribution are located. | High | 18-Dec-19 | Foley has completed title work on 65 major sites. These are posted in the Real Estate Folder. JEA cannot provide exhaustive documentation on easements | 23-Dec-19 | 2 | Closed |
| 253 | NextEra | General Operations | Real Property - Provide a list of all unperfected property rights. | High | 18-Dec-19 | Foley has completed title work on 65 major sites. These are posted in the Real Estate Folder | 23-Dec-19 | 2 | Closed |
| 254 | NextEra | General Operations | Real Property - Provide a schedule of all unrecorded obligations and commitments over \$5,000,000. | High | 18-Dec-19 | JEA does lease its property to others. Refer to "Leases.xls" in Corporate Finance folder 31.2 in the VDR. Note that the leases on the 5x50 solar farms are included with the solar contracts, and are not included in the spreadsheet. | 23-Dec-19 | 2 | Closed |
| 255 | NextEra | General Operations | Real Property - Provide a map of all generation, transmission, distribution, significant facility assets material to the operation of JEA. | High | 18-Dec-19 | This information is provided in IE Report and Management Presentation | 23-Dec-19 | 2 | Closed |
| 256 | NextEra | General Operations | Real Property - Schedule of all real estate assets including the following: i. Entity name holding the property rights ii. Parcel ID No. iii. Street address iv. Legal description v. Type of property right and document granting the property right; example fee simple, leasehold, license, permit vi. Encumbrances; i.e. mortgage, liens, violations, etc... | Medium | 18-Dec-19 | | | 2 | Open |
| 257 | NextEra | General Operations | Schedule of pending, threatened federal, state, city or local violations and condition existing that violates any statute, ordinance, law or code regarding zoning, building, fire, air-pollution or health law requiring any improvement, alteration, addition, correction or other work. | Medium | 18-Dec-19 | | | 2 | Open |
| 258 | NextEra | General Operations | Schedule of contracts, agreements or understandings, verbal or written, for sale, transfer or commitment related to real estate assets. | Medium | 18-Dec-19 | Please refer to "Leases and Transactions - Rev.xls" in Corporate Finance folder 31.2 in the VDR. | 23-Dec-19 | 2 | Closed |
| 259 | NextEra | General Operations | Schedule of outstanding governmental permits. | Low | 18-Dec-19 | | | 2 | Open |
| 260 | NextEra | General Operations | Copies of all title insurance policies and surveys. | Low | 18-Dec-19 | None | 23-Dec-19 | 2 | Closed |
| 261 | NextEra | General Operations | Schedule of known material access and encroachment issues. | Low | 18-Dec-19 | Foley has completed title work on 65 major sites. These are posted in the Real Estate Folder | 23-Dec-19 | 2 | Closed |
| 262 | NextEra | General Operations | Schedule of delinquent taxes and assessments. | Low | 18-Dec-19 | | | 2 | Open |

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|-----|---------|--------------------|---|--------|-----------|--|-----------|---|--------|
| 263 | NextEra | General Operations | Schedule of known tenancies or other right of use or occupancy. | Low | 18-Dec-19 | JEA does lease its property to others. Refer to "Leases.xls" in Corporate Finance folder 31.2 in the VDR. Note that the leases on the 5x50 solar farms are included with the solar contracts, and are not included in the spreadsheet. | 23-Dec-19 | 2 | Closed |
| 264 | NextEra | General Operations | Schedule of commitments to any Authority related to the real estate assets. | Low | 18-Dec-19 | JEA has commitments to preserve the Miller Tract, Peterson Tract and Pelotes Island. These are described in the Community Folder. | 23-Dec-19 | 2 | Closed |
| 265 | NextEra | General Operations | Map of any landfill activities or burying of debris upon the real estate assets. | Low | 18-Dec-19 | JEA has commitments to preserve the Miller Tract, Peterson Tract and Pelotes Island. These are described in the Community Folder. We are considering zoning changes for these properties | 23-Dec-19 | 2 | Closed |
| 266 | NextEra | General Operations | Schedule of pending changes in zoning or land use. | Low | 18-Dec-19 | JEA has commitments to preserve the Miller Tract, Peterson Tract and Pelotes Island. These are described in the Community Folder. | 23-Dec-19 | 2 | Closed |
| 267 | NextEra | General Operations | Schedule of any historic use or designations related to the real estate assets that would restrict or prohibit development activity. | Low | 18-Dec-19 | JEA does not currently lease any property from others. JEA does lease its property to others. Refer to "Leases.xls" in Corporate Finance folder 31.2 in the VDR. Note that the future lease on the new corporate HQ is covered under contracts, and the leases on the 5x50 solar farms are included with the solar contracts, and are not included in the spreadsheet. | 23-Dec-19 | 2 | Closed |
| 268 | NextEra | Accounting | Please provide a schedule of all outstanding derivative instruments (i.e. interest rate, fuel, transmission) and the MTM amounts for each? | Medium | 18-Dec-19 | | | 2 | Open |
| 269 | NextEra | Accounting | Please provide a chart or summary of the PPAs that lists the following information for each PPA: - Remaining life - Type of generation (fossil renewables, etc.) - Schedule of annual payments for the remaining life - What amount of each annual payments, if any, is expressly attributed to 'capacity' vs. 'energy', or is there a basis for allocation a portion of the annual payment to 'capacity' vs. 'energy'? - Minimum annual payments, if any | Medium | 18-Dec-19 | See note 10 of the audited financial statements | 23-Dec-19 | 2 | Closed |
| 270 | NextEra | Accounting | Please provide the letter of credit, surety bonds or any other form of credit support posted by JEA, or posted by another entity on behalf of for the benefit of JEA | Medium | 18-Dec-19 | Please see Accounting folder 31.1 in the VDR | 23-Dec-19 | 2 | Closed |
| 271 | NextEra | Accounting | Please provide a comprehensive listing of all leases. Additionally, for all right-of-use leases designated as operating or finance under the new lease accounting standard, please provide the total related liability amounts which will be recorded within current and noncurrent other liabilities upon adoption of the standard. | Medium | 18-Dec-19 | JEA does not currently lease any property from others. JEA does lease its property to others. Refer to "Leases.xls" in Corporate Finance folder 31.2 in the VDR. Note that the future lease on the new corporate HQ is covered under contracts, and the leases on the 5x50 solar farms are included with the solar contracts, and are not included in the spreadsheet. | 23-Dec-19 | 2 | Closed |
| 272 | NextEra | Accounting | We require a table similar to that included in the historical operating lease footnotes included in GAAP financial statements for all operating leases, preferably a separate table for each major operating lease, as well as an aggregate of the smaller and less material operating leases | Medium | 18-Dec-19 | | | 2 | Open |
| 273 | NextEra | Accounting | Does the \$544.2 MM net pension liability recorded within noncurrent liabilities at 12/31/2018 represent the net underfunded status (as of 12/31/2018) of all defined-benefit plans in which current or former employees are enrolled? Similarly, does the \$18.8 MM net OPEB liability recorded within noncurrent liabilities at 12/31/2018 represent the net liability (as of 12/31/2018) associated with all health care plans, deferred compensation schemes, and other post-employment obligations? Please confirm that no obligations associated with JEA's defined contribution plan are included in the above amounts. If the totals do include defined contribution obligations, please specify included amounts | Medium | 18-Dec-19 | See pension note in the audited financial statements | 23-Dec-19 | 2 | Closed |
| 274 | NextEra | Accounting | If the above amounts recorded on the balance sheet do not represent the aggregate underfunded status for all of JEA's pension and OPEB plans, please provide asset and liability totals for each of JEA's other plans as of 12/31/2018 | Medium | 18-Dec-19 | Please refer to FY19 financial statements | 23-Dec-19 | 2 | Closed |
| 275 | NextEra | Accounting | Are the deferred inflows/outflows recorded for pensions and OPEB effectively equivalent to amounts recorded in AOCI for pensions under US GAAP? If not, how do they differ, and do the deferred inflow amounts contribute to JEA's total pension/OPEB liability? | Medium | 18-Dec-19 | | | 2 | Open |
| 276 | NextEra | Accounting | What portion of the total pension expense recognized during 2018 relates to service cost? Please provide a detailed breakout showing each component of the total expense amount. | Medium | 18-Dec-19 | See note 12 from FY19 audited financial statements | 23-Dec-19 | 2 | Closed |
| 277 | NextEra | Electric System | What is the cost if any, associated with the conditions under Site Rehabilitation Completion Order for the portion of the Southside Generating Station property that is still owned by JEA? Also, what is the proposed timeline associated with the Site Rehabilitation Completion Order for the Southside Generation Station? | Medium | 18-Dec-19 | No costs are associated with the conditions under the SRCO for the portion of the SGS property still fully owned by JEA. The SRCO for these portions is complete and is provided in Electric System folder 31.3 in the VDR. | 23-Dec-19 | 2 | Closed |
| 278 | NextEra | Electric System | Please provide a copy of either the draft or final Facility Action Plan for remediation of the Kennedy Generation Station RCRA contamination. | High | 18-Dec-19 | A copy of the Corrective Measures Implementation (CMI) Work Plan for Kennedy Generating Station (FLD 000814392) is available in the data room. This CMI Work Plan builds upon the approved remedial strategy and conceptual design presented in the Corrective Measures Study (2014), acts as a 30% design and is currently under review by FDEP. | 23-Dec-19 | 2 | Closed |
| 279 | NextEra | Electric System | What is the current status of the test pilot project/projects related to the removal of "creosote-like" fluid removal at the Kennedy Generating Station? What are the projected costs and timelines associated with these pilot projects? | Medium | 18-Dec-19 | JEA is no longer pursuing this approach. Please see the Corrective Measures Implementation (CMI) Work Plan provided in the data room for the current remedial strategy and 30% design. | 23-Dec-19 | 2 | Closed |
| 280 | NextEra | Water System | What is the potential liability and/or replacement cost associated with the approximate 525 miles of in-use asbestos cement piping in JEA's water distribution system? | Medium | 18-Dec-19 | There is no active program to replace these pipes, rather, pipes are replaced as needed or as part of interagency projects. We do not consider these a liability or a risk. Replacement for these pipes would be estimated at \$300M-\$400M. | 23-Dec-19 | 2 | Closed |
| 281 | NextEra | General Operations | Has the potential liability and/or removal cost associated with asbestos material in existing power plants, service installations and/or administrative buildings been evaluated? If so, what are the costs associated with removal and disposal of these materials? | Medium | 18-Dec-19 | | | 2 | Open |

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| 282 | NextEra | Electric System | What is the status of the SJRPP decommissioning of the Blount Island receiving dock and coal conveyor system? Please include the project schedule and any information related to the removal of any existing contamination including projected costs. | High | 18-Dec-19 | The cost estimate for removing the 3.2 mile conveyor is \$3 million. A bid document for removal of coal conveyor will be released in February for bids. The equipment at receiving dock will remain for potential buyer, Jacksonville Port Authority has first right of refusal. | 20-Dec-19 | 2 | Closed |
| 283 | NextEra | Electric System | Please provide a list containing any known PCB equipment with concentrations that exceed 50 ppm either in service or in JEA's current inventory. | High | 18-Dec-19 | | | 2 | Open |
| 284 | NextEra | Electric System | Please provide a list of any remediation actions related to any releases or cleanups of PCBs in concentrations of 50 ppm or higher. | Medium | 18-Dec-19 | 1. JEA has not had a release of PCB materials from electrical transformers/equipment in the past three years. 2. PCB impacts at the JEA Westside Service Center were discovered in a limited area of soils and asphalt associated with past activities. Remedial actions have been completed and a Declaration of Restrictive Covenant (DRC) has been submitted to FDEP for approval. A copy of this DRC is available in Electric System folder 31.3 in the VDR. | 23-Dec-19 | 2 | Closed |
| 285 | NextEra | Electric System | What is the status of the permit renewal for Northside Generating Station (FL0001031)? It appears there has been no correspondence with FDEP since March 2017. | Medium | 18-Dec-19 | | | 2 | Open |
| 286 | NextEra | Electric System | Has FDEP provided comments (written or verbal) on the 316(a) Biological Plan of Study for Northside Generating Station that was submitted as part of JEA's response to FDEP's 11/22/2016 RAI? | Medium | 18-Dec-19 | No. | 23-Dec-19 | 2 | Closed |
| 287 | NextEra | Electric System | Please provide details of the proposed actions to comply with the 316(b) implementation at Northside Generation Station and what decisions would cause the low (\$20MM) and high ends (\$75MM) of the cost range. | Medium | 18-Dec-19 | | | 2 | Open |
| 288 | NextEra | Water System | Please update the status of Consumptive Use Permit No. 88271 reports due to SJRWMD in 2021 which include: the submittal of population and groundwater demand projections, the reuse progress report, the evaluation of environmental impact of the permittee's groundwater use, implementation of any District-approved MFL prevention/recovery strategy intrusion, the Water Conservation Plan Progress Report, the updated evaluation of the actual environmental impact of the permittee's groundwater use up to the time of the evaluation, the Annual Reuse Report and the evaluation of the effectiveness of measures taken to mitigate saline water intrusion. | Medium | 18-Dec-19 | Discussions have been made with the SJRWMD permitting staff regarding the requirements of the documents required in 2021 in light of the original 2012 FDEP guidance letter (see in Water System folder 31.4 in the VDR). District staff stated the requirements have been significantly changed for all permittees and next year JEA will work with them on specific terms. We intend to complete an update on water conservation following the completion of the demand side management (DSM) study underway now. The Annual Reuse Report is completed annually now so there is no additional requirement from the CUP permit. We will engage SJRWMD in the spring of 2020 to get a work plan agreed upon for all of the above items. Other water suppliers have been relieved of most of the items. | 23-Dec-19 | 2 | Closed |
| 289 | NextEra | Water System | What is the justification behind JEA's choice of pursuing the Water Purification Project in light of the expense and potential social impacts of this option? | Medium | 18-Dec-19 | This is a demonstration facility that is convertible to a full scale production facility. JEA is moving forward with this project to ensure a sustainable water supply for the region. Purified reclaimed water is more economical and less complex than other alternative supply options such as river or seawater desalination. Other important components include water conservation methods/programs and continued expansion of the JEA reclaimed water system. | 23-Dec-19 | 2 | Closed |
| 290 | NextEra | Water System | What is the estimated cost associated with Phase II of the Water Purification Project? Have any contracts been awarded related to this project? | Medium | 18-Dec-19 | \$27M, which is inclusive of significant public education/engagement facilities, but exclusive of land costs. JEA is finalizing contract terms now and expects to provide notice to proceed in early January. | 23-Dec-19 | 2 | Closed |
| 291 | NextEra | Water System | Is there a schedule and/or cost estimation associated with septic tank phase-out in JEA's service territory? If so, could you please provide the details? | Medium | 18-Dec-19 | | | 2 | Open |
| 292 | NextEra | Water System | What is the projected cost and timeline associated with system enhancements that will be required due to planned septic tank phase out? | Medium | 18-Dec-19 | | | 2 | Open |
| 293 | NextEra | Water System | What is the status of the Beacon Hills WRF decommissioning? | Medium | 18-Dec-19 | | | 2 | Open |
| 294 | NextEra | Water System | Are there any plans to decommission any other WRFs? If so, could you provide the cost and scheduling details? | Medium | 18-Dec-19 | | | 2 | Open |
| 295 | NextEra | Water System | Is JEA on schedule to meet their 2020, 2030, and 2030 reclaimed water requirements under SJRWMD permit No. 88271? What are the capital expenditures planned in 2020, 2021 and 2022 to meet this requirement? | Medium | 18-Dec-19 | JEA's permit obligation is to expand the reclaimed water system to the extent economically, environmentally and technically feasible. 2020 - \$19.7M, 2021 - \$34M, 2022 - \$25M | 23-Dec-19 | 2 | Closed |
| 296 | NextEra | Water System | What is the methodology for the disposal of the nutrient material produced during the reclaimed water process? | Medium | 18-Dec-19 | Return brine/concentrate to the sewer system for return to large regional water reclamation facility with an outfall. | 23-Dec-19 | 2 | Closed |
| 297 | NextEra | General Operations | What's the date of the fuel curves used for the 2019 Ten Year Site Plan? | High | 18-Dec-19 | Fuels Curves for the 2019 Ten Year Site Plan are: NYMEX API2 Argus-McCloskeys Colombian Coal 8/23/2018; NYMEX Ultra-low Sulfur Diesel 9/14/2018; NYMEX Henry Hub 8/23/2018; EIA AEO2018 published date: 2/6/2018 | 23-Dec-19 | 2 | Closed |
| 298 | NextEra | General Operations | Does JEA prepare annual Estimated and/or Actual Schedules for all fuel types? | High | 18-Dec-19 | | | 2 | Open |
| 299 | NextEra | Electric System | Natural Gas - Detail on transportation adders for each plant (or contracted pipeline fuel rates and variables for each pipeline) | High | 18-Dec-19 | | | 2 | Open |
| 300 | NextEra | Electric System | Natural Gas - Please provide the long term purchase agreement with Shell Energy | High | 19-Dec-19 | This contract is located in the Energy Clean Team Folder | 23-Dec-19 | 2 | Closed |
| 301 | NextEra | Electric System | Coal and Pet Coke - What are the freight rates for waterborne delivery of Colombian coal? | High | 18-Dec-19 | | | 2 | Open |
| 302 | NextEra | Electric System | What are the last 3 years delivered pet coke prices and delivered coal prices at Northside? | High | 19-Dec-19 | | | 2 | Open |
| 303 | NextEra | Electric System | Please provide coal and petroleum coke supply contracts as well as transportation agreements for Northside units 1 and 2 | High | 20-Dec-19 | | | 2 | Open |
| 304 | NextEra | General Operations | Please provide detail on transportation adders used for diesel fuel | High | 18-Dec-19 | | | 2 | Open |
| 305 | NextEra | Electric System | Please provide by commodity, hedging results and data, by calendar month for the period Jan-2016 to Aug'2019 including: a. Commodity volume hedged b. Weighted average hedge price c. Hedge products used (Swaps/options) d. Index used for hedging | High | 18-Dec-19 | | | 2 | Open |
| 306 | NextEra | Electric System | Please also provide the following information regarding hedging results a. Percentage of actual fuel consumption that was hedged b. Cost of commodity with hedging results included and without hedging results included | High | 18-Dec-19 | | | 2 | Open |
| 307 | NextEra | General Operations | IT - Applications - Please provide a list of all applications with following information: • Is it Proprietary or 3rd Party (Version and contract information) • Does it support enterprise or specific Business Units (by name) • Is application support internal or outsourced? Is it cloud based or on prem? | High | 18-Dec-19 | | | 2 | Open |
| 308 | NextEra | Corporate Finance | Please provide annual capex spend: Infrastructure and Application (include salary as a separate line), 3 years history + 3 years forecast, Clarify if budgeted within IT or other business units | High | 18-Dec-19 | | | 2 | Open |

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| 309 | NextEra | Corporate Finance | Please provide annual IT operating expense: (include salary and licenses as a separate line). 3 years history + 3 years forecast | High | 18-Dec-19 | | | 2 | Open |
| 310 | NextEra | Electric System | Please provide weather normalized load for 2019 | High | 18-Dec-19 | | | 2 | Open |
| 311 | NextEra | General Operations | Provisions 2.02 (xiv) through (xvii) describe Rights of First Refusal (ROFR); please provide any and all information (and supporting documentation) regarding each ROFR, particularly the terms of the ROFR and the assets affected by the ROFR. | High | 18-Dec-19 | | | 2 | Open |
| 312 | NextEra | General Operations | Please provide the location of all JEA staffed warehouse and storerooms and the staffing level at each; also, are there sites dedicated solely to electric versus water? | Medium | 18-Dec-19 | Jea has two staffed warehouse facilities. Commonwealth Storeroom warehouse has 17 storeroom employees and supports electric and water. Northside Generating Station warehouse has 8 storeroom employees and supports electric only. | 20-Dec-19 | 2 | Closed |
| 313 | NextEra | General Operations | Please provide the number of purchase orders issued (monthly or yearly) for the electric and for the water businesses. | Medium | 18-Dec-19 | Please see General Operations folder 31.5 in the VDR. | 23-Dec-19 | 2 | Closed |
| 314 | NextEra | General Operations | Insurance, Vogtle - Is there a separate D&O policy for Vogtle? If so, please provide a copy | | 18-Dec-19 | | | 2 | Open |
| 315 | NextEra | General Operations | Please provide the following: a. Executed agreement for the Henson Electrical contract (the document in the data room is the solicitation document). b. The Engagement Letter between JEA and E&Y for independent audit services, which forms part of the contract documents for this contract. c. The termination date for the Kubra Data Transfer contract (Amendment No. 2 extended the term of the contract but did not specify a termination date). | Medium | 18-Dec-19 | | | 2 | Open |
| 316 | NextEra | General Operations | Please provide the bond underwriter agreements for the following entities: a. Wells Fargo b. Barclays Capital f/k/a Lehman Brothers c. Morgan Stanley Commercial Financial Services, Inc. d. Citigroup Global Markets Inc. e. J.P. Morgan Securities, Inc. formerly known as Bear Stearns f. Jefferies & Company, Inc. g. Loop Capital Markets, LLC h. RBC Capital Markets, LLC i. J.P. Morgan Securities, LLC j. US Bancorp k. Raymond James l. RBC Capital | High | 18-Dec-19 | | | 2 | Open |
| 317 | NextEra | General Operations | Please provide the following material contracts: a. Streetlight Materials for JEA Inventory Stock – Stuart C Irby Co b. Pole Line Hardware for JEA Inventory Stock - 036-18 – Stuart C Irby Co c. Primary Underground Cable for JEA Inventory Stock – Gresco Supply Inc d. Three-Phase Distribution Transformers for JEA Inventory Stock – Wesco Distribution Inc e. Pole Mounted Transformers for JEA Inventory – Stuart C Irby Co f. Oracle Customer To Meter (C2M) Migration, Licenses, Support & Professional Services – Oracle America Inc g. Padmount Distribution Transformers – Gresco Supply Inc h. Tripsaver III Cutout-Mounted Recloser for JEA Inventory Stock – Stuart C Irby Co i. Primary, Secondary, and Fiber Optic Wire and Cable for JEA Inventory Stock – Gresco Supply Inc j. Bond Counsel Services – Nixon Peabody LLP k. Protection & Control Relays – Schweitzer Engineering Laboratories, Inc. l. Software Maintenance Oracle R12 E-Bus, Database, Middleware – Oracle America Inc m. SAIDI Reduction Program – Fault Current Indicators – Sentient Energy Inc n. Secondary Wire – Stuart C Irby Co o. Third Party Walk In Payments, Large Merchants – Western Union Financial Services Inc p. Customer Text, Email, Voice Alerts – Messagebroadcast.com LLC q. Streetlight Maintenance for COJ – JEA | High | 18-Dec-19 | A summary excel file listing of material contracts is in VDR 4.2.4. Copies of all material contracts can be found in VDR 4.0 folders and respective clean team folders. JEA's standard contract language requires the counterparty's consent to assignment. | 20-Dec-19 | 2 | Closed |
| 318 | NextEra | General Operations | Please provide the removed documents from the following data room folders that are now completely empty: 4.2, 4.3, 4.6, 4.8, 4.9, and 4.20. Please provide the removed documents from folder 4.1, specifically from the following sub folders: 4.1.25 Warrens Asphalt – Restore Disturbed Asphalt Paved Areas, 4.1.38 Landirs + Gyr Technology, Inc. – AMI Network Maintenance, 4.1.42 DIS-Tran Packaged Substations LLC Subst. Structure Construct, 4.1.73 WG yates & Sons Construction Co General Constr. Services, 4.1.74 Williams Industrial Services LLC General Constr. Services, 4.1.80 Williams Industrial Services LLC W WW General Construction, 4.1.81 Petticoat Schmitt Civil Contractors Inc W WW General Construction, 4.1.82 WPC Industrial Contractors LLC W WW General Construction Ser., 4.1.86.1 – ABB INC Transformers 50 MVA, 4.1.87 SPX Transformer Solutions INC Transformers 50 MVA, 4.1.98 CH2M Hill Engineers Inc W WW System Resiliency Assessment, 4.1.118 Cook Electrical Fiber Optic Cable Overhead Repair Maint, 4.1.128 Total Wrecking & Environmental LLC SJRPP Demolition & Site R, 4.1.130 Ortega Industrial Contractors Arlington East Water Reclamation. (2), 4.1.131 APTIM Environmental & Infrastructure, Inc. SJRPP Decommission., 4.1.148 Arcadis US Inc Pipe Evaluation and Replacement Please provide the removed documents from folder 21.3, specifically documents with the following counterparties: JEA FPL, Vogtle, FL Depth Health, Goodguys Mutual Aid, Cedar Bay, Beaches Energy, JEA's Wholesale Power Purchasers | High | 18-Dec-19 | A summary excel file listing of material contracts is in VDR 4.2.4. Copies of all material contracts can be found in VDR 4.0 folders and respective clean team folders. JEA's standard contract language requires the counterparty's consent to assignment. | 20-Dec-19 | 2 | Closed |
| 319 | NextEra | General Operations | Please provide both inbound and outbound technology and/or software licenses (do not include any shrink-wrap or "clickwrap" licenses). | High | 18-Dec-19 | | | 2 | Open |
| 320 | NextEra | General Operations | Please provide the following documents related to communications: a. List of FCC licenses or authorizations held. b. Identify any FCC license or authorization held that is not in compliance with all applicable FCC requirements. c. A copy of any notice from the FCC related to a license or authorization held since January 1, 2015. d. A copy of any state or municipal license, authorization, or agreement related to construction or use of JEA's fiber optic cable. | High | 18-Dec-19 | | | 2 | Open |

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| 321 | NextEra | Electric System | For each JEA operated electric generating facility, please provide: 1)CEMS manufacturer; 2)CEMS shelter age; 3)Date of current system install; 4)Software version; 5) Emission Analyzer manufacturer, model number and age; 6) Stack probe & sample line age; 7)SO2 & NOx monitoring protocols used; 8)Server age | Medium | 18-Dec-19 | | | 2 | Open |
| 322 | NextEra | General Operations | For the Environmental organization, for each of the following listed subgroups please provide a description of the responsibilities, services and support offered including the organization served (Electric, Water, or Both). <ul style="list-style-type: none"> Fuels Laboratory Laboratory Section Analytical Laboratory Section Biology Quality Assurance and Environmental Compliance Systems Sampling and Support Services Pollution Prevention Programs Environmental Permitting and Compliance Water Policy, Permitting and Compliance Incident response | High | 18-Dec-19 | Lab Services(Both) | 23-Dec-19 | | |
| | | | | | | A full service TNI certified laboratory located in historic Springfield. It is an integral part of JEA's commitment to ensure public health and safety. The laboratory is open 365 days a year. Lab Services processes over 200,000 analysis a year. Certified in 65 NELAP certified methods/matrix combinations. It is divided into the following sections. Fuels Laboratory The fuels lab performs rapid analysis of solid and liquids fuels for moisture, heat content, sulfur, particle size, viscosity, density, and mass balance for operational and environmental reporting. Lubrication and hydraulic fluids analysis is performed for water, total acid/base number, viscosity, particle size/count, microscopic debris analysis, and XRF wear metals. Analytical This department analyzes daily wastewater samples for typical wet chemistry parameters such as settleable solids, pH, total suspended solids, total dissolved solids, total solids, total volatile solids and chemical oxygen demand (COD). Samples are analyzed not only for compliance, but also to help wastewater plants determine the efficiency and function of the water treatment process. Biology This department performs Whole Effluent Toxicity (WET) testing, bioassay, microbiology, and carbonaceous biochemical oxygen demand. Organics This department analyzes wastewater, drinking water, ground water and oil samples for semi volatile organics, pesticides, PCB's, volatile organics and trihalomethanes/haloacetic acids Metals This department analyzes wastewater, drinking water, ground water and soil samples for various metals. These include mercury, lead, copper, calcium, magnesium and molybdenum | | 2 | Closed |
| 323 | NextEra | Electric System | Please confirm what rates in the model are considered Base Rates between Fiscal Years 2020-24. a. Are \$71.27/MWh, \$81.46/MWh, \$82.94/MWh, and \$84.45/MWh the right numbers b. Can JEA elaborate on what is meant by Load ex-Vogtle above. Seems like base revenues are equal to base rates (\$/MWh) x load ex-Vogtle, divided by 1,000? i. To confirm, is Load ex-Vogtle the energy usage by ALL of JEA electric customers, after accounting for conservation / demand side management c. Can JEA confirm that management assumes an 84% capacity factor for Vogtle? | High | 18-Dec-19 | Discussed on 12/18 call. JEA confirmed system average rates in (a.) are maximum base rates for rate stability period. (b.) JEA confirmed load is net of load which would be served by power provided by Vogtle PPA (c.) assume 90% capacity factor (84% due to stub year) | 18-Dec-19 | 2 | Closed |
| 324 | NextEra | Electric System | Please provide a breakout of average base rates by rate class (residential, commercial, industrial) by year. | High | 18-Dec-19 | JEA noted on 12/18 call that internal forecast does not provide breakout by rate class | 18-Dec-19 | 2 | Closed |
| 325 | NextEra | Electric System | Please discuss how the revenue requirement and operating expenses of Project J Vogtle PPA are derived in the model. Please discuss the key assumptions on fuel, O&M, debt service, PTC and any other costs/credits. | High | 18-Dec-19 | | | 2 | Open |
| 326 | NextEra | Electric System | Please discuss if you have prepared any sensitivity analysis or contingency plan for potential Vogtle cost overruns in 2020 and 2021. | High | 18-Dec-19 | Discussed on 12/18 call. To be addressed with response to prior question | 18-Dec-19 | 2 | Closed |
| 327 | NextEra | Electric System | For the base rate stability case modeled for electric (ES Tab row 136), it seems like rates are increasing because of Vogtle costs and potentially due to higher gross receipts taxes. Can you discuss the breakdown of those items to illustrate how base rates remain stable relative to current JEA rates? | High | 18-Dec-19 | | | 2 | Open |
| 328 | NextEra | Electric System | Please discuss the yearly generation output (MWh produced) by electric generation asset, PPAs, and Vogtle Project J which account for the total electricity load shown in the model. a. What is the fuel cost assumed for each bucket (\$/MWh) b. Can JEA provide the fuel curves used to model fuel costs (\$/mmbtu gas, fully-delivered PRB coal price for JEA, delivered pet-coke price)? c. Can JEA provide PPA prices by each contract modeled in fuel costs? | High | 18-Dec-19 | | | 2 | Open |
| 329 | NextEra | Electric System | Please provide peak demand forecasts based on the load growth projections in the financial model ("Model Assumptions" rows 394:432). | High | 18-Dec-19 | | | 2 | Open |
| 330 | NextEra | Electric System | Please explain your assumptions on franchise and utility taxes and their impact on rates in the model. | High | 18-Dec-19 | | | 2 | Open |
| 331 | NextEra | Electric System | Would franchise fees be expected to change upon JEA's electric system becoming an IOU? | High | 18-Dec-19 | Discussed on 12/18 call. Impact post sale is unknown | 18-Dec-19 | 2 | Closed |
| 332 | NextEra | Electric System | In the Financial Model, why is electric overearning in 2021? | High | 18-Dec-19 | Discussed on 12/18 call. | 18-Dec-19 | 2 | Closed |

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| 333 | NextEra | Electric System | Please discuss the fuel costs and O&M by generation asset for every year used to derive the buildup for the total figures in the model. For FY 2020, the JEA model has total O&M of \$291 MM (ES Scenario Tab, Cell N34). While the model does not have functional O&M broken out, the IE report does provide some information for the generation and T&D assets. a. Non-Scherer Generation O&M: \$63.307 MM (IE Report, page 47) b. Scherer O&M: \$11.606 MM (IE Report, page 51) c. T&D O&M: \$48.9 MM (IE Report, page 74) d. Can JEA provide more information on the remaining \$167 MM of O&M (Total Model O&M of \$291 MM less costs a-c). How much is related to corporate overhead, customer service, employees, shared service credits from the water business, etc.) e. Can JEA provide generation and T&D O&M costs (similar to pages 47, 51, and 74 in the IE report for years 2021-23 to match the model tenor), including unallocated remaining costs described subpart (d) above. | High | 18-Dec-19 | Please see Electric System folder 31.3 in the VDR. | 23-Dec-19 | 2 | Closed |
| 334 | NextEra | Water System | Please provide a breakout of water, wastewater, reclaim, and reuse rates by year. | High | 18-Dec-19 | | | 2 | Open |
| 335 | NextEra | Water System | Would franchise fees be expected to change upon JEA's water system becoming an IOU? | High | 18-Dec-19 | Discussed on 12/18 call. Impact post sale is unknown | 18-Dec-19 | 2 | Closed |
| 336 | NextEra | Water System | What assumptions for CIAC were used for the forecast years? | High | 18-Dec-19 | | | 2 | Open |
| 337 | NextEra | Water System | Please discuss what amounts of the model's yearly estimates of water net plant, volume, capital, and O&M costs are related to St. Johns and Nassau service territories. | High | 18-Dec-19 | | | 2 | Open |
| 338 | NextEra | Water System | Can JEA provide net plant by water v. wastewater assets? | High | 18-Dec-19 | | | 2 | Open |
| 339 | NextEra | Water System | For modeling purposes, what is the expected true-up payment to St. Johns county in 2020 according to the interlocal agreement? What are the expected forward payments to St. Johns and Nassau counties in 2021 according to the interlocal agreements? | High | 18-Dec-19 | | | 2 | Open |
| 340 | NextEra | Water System | Please provide the breakdown of O&M which builds up to explain the yearly total O&M shown in the 'WS Rate Base Model' tab. | High | 18-Dec-19 | | | 2 | Open |
| 341 | NextEra | Water System | What is the rationale for depreciating regulatory assets for tax purposes over the 5 year MACRS curve in the 'ES Rate Base' and the 'WS Rate Base' tabs? | High | 18-Dec-19 | | | 2 | Open |
| 342 | NextEra | Water System | Why are the tangible assets depreciated for tax purposes over the 20-year MACRS curve in the 'WS Rate Base' tab? | High | 18-Dec-19 | | | 2 | Open |
| 343 | NextEra | Water System | Why are the District Energy System assets depreciated for tax purposes over the 10-year MACRS curve in the 'DES Summary' tab? | High | 18-Dec-19 | | | 2 | Open |
| 344 | NextEra | General Operations | Please provide the customer account forecasts by customer type (residential, commercial & industrial, reuse, other), for the Electric, Water and Wastewater System which explain the build up to load and water usage forecasts. | High | 18-Dec-19 | | | 2 | Open |
| 345 | NextEra | General Operations | Please discuss how JEA arrived at the property tax assumptions used in the model. Have there been any discussions with counties or municipalities? | High | 18-Dec-19 | Discussed on 12/18 call. Based on assessed value as noted on respective county websites at respective rates | 18-Dec-19 | 2 | Closed |
| 346 | NextEra | General Operations | In the Financial Model, for both Electric and Water, what is the breakdown of base revenue in the model, including any riders assumed, state utility and franchise taxes pass-through, and 'true base rates'? | High | 18-Dec-19 | Discussed on 12/18 call. | 18-Dec-19 | 2 | Closed |
| 347 | NextEra | General Operations | What are the anticipated major inflows and outflows of the stabilization funds in 2020 and 2021 which impact base rates? | High | 18-Dec-19 | Discussed on 12/18 call. | 18-Dec-19 | 2 | Closed |
| 348 | NextEra | General Operations | Please discuss how the model will be impacted by any anticipated changes of taxes as a result of the sale, including any discussions with Duval County regarding the 2.3% of revenues (see in Row 93 of the 'Control' tab) franchise fee. | High | 18-Dec-19 | Discussed on 12/18 call. Impact post sale is unknown | 18-Dec-19 | 2 | Closed |