





Florida Power & Light Company  
Docket No. 20180046-EI  
OPC's Second Set of Interrogatories  
Interrogatory No. 18  
Attachment No. 3  
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FLORIDA POWER & LIGHT COMPANY  
AND SUBSIDIARIES  
DOCKET NO. 160021-EI  
MFR NO. E-1  
ATTACHMENT NO. 2 OF 3  
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MFR E-1 - COST OF SERVICE STUDY  
2017 EQUALIZED AT PROPOSED RETAIL ROR  
(\$000 WHERE APPLICABLE)

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Line No.	Methodology: 12CP and 1/13th							
	OL-1	OS-2	RS(T)-1	SL-1	SL-2	SST-DST	SST-TST	
1	<b>RATE BASE -</b>							
2	Electric Plant In Service	101,761	9,953	25,973,747	619,820	8,410	6,272	18,253
3	Accum Depreciation & Amortization	(40,665)	(3,126)	(7,917,017)	(226,814)	(2,505)	(1,867)	(5,501)
4	Net Plant In Service	61,096	6,827	18,056,730	393,006	5,906	4,406	12,752
5	Plant Held For Future Use	122	41	137,818	1,061	49	34	151
6	Construction Work in Progress	1,218	132	447,321	9,046	156	96	457
7	Net Nuclear Fuel	576	62	335,168	3,298	193	68	511
8	Total Utility Plant	63,011	7,063	18,977,037	406,411	6,304	4,604	13,872
9	Working Capital - Assets	4,761	657	2,125,516	53,563	817	447	1,698
10	Working Capital - Liabilities	(3,331)	(502)	(1,616,009)	(41,438)	(602)	(340)	(1,197)
11	Working Capital - Net	1,431	155	509,507	12,125	215	106	501
12	<b>Total Rate Base</b>	<b>64,442</b>	<b>7,217</b>	<b>19,486,544</b>	<b>418,537</b>	<b>6,519</b>	<b>4,710</b>	<b>14,373</b>
13								
14	<b>TARGET REVENUE REQUIREMENTS (EQUALIZED) -</b>							
15	Equalized Base Revenue Requirements	12,585	1,430	3,948,763	96,190	1,363	921	2,902
16	Other Operating Revenues	695	35	141,275	1,254	21	21	32
17	<b>Total Target Revenue Requirements</b>	<b>13,279</b>	<b>1,465</b>	<b>4,090,038</b>	<b>97,443</b>	<b>1,384</b>	<b>943</b>	<b>2,934</b>
18								
19	<b>EXPENSES -</b>							
20	Operating & Maintenance Expense	(1,686)	(268)	(830,163)	(23,558)	(297)	(175)	(551)
21	Depreciation Expense	(4,138)	(366)	(1,004,545)	(25,176)	(330)	(225)	(711)
22	Taxes Other Than Income Tax	(1,144)	(130)	(348,440)	(7,834)	(115)	(84)	(246)
23	Amortization of Property Losses	21	2	3,772	138	1	1	2
24	Gain or Loss on Sale of Plant	7	3	3,440	40	1	2	
25	<b>Total Operating Expenses</b>	<b>(6,941)</b>	<b>(760)</b>	<b>(2,175,937)</b>	<b>(56,390)</b>	<b>(740)</b>	<b>(480)</b>	<b>(1,506)</b>
26	<b>Net Operating Income Before Taxes</b>	<b>6,339</b>	<b>705</b>	<b>1,914,100</b>	<b>41,054</b>	<b>643</b>	<b>462</b>	<b>1,428</b>
27	Income Taxes	(2,081)	(229)	(626,438)	(13,401)	(212)	(151)	(479)
28	<b>NOI Before Curtailment Adjustment</b>	<b>4,258</b>	<b>477</b>	<b>1,287,662</b>	<b>27,652</b>	<b>431</b>	<b>311</b>	<b>950</b>
29								
30	Curtailment Credit Revenue							
31	Reassign Curtailment Credit Revenue	(0)	(0)	(346)	(0)	(0)	(0)	(0)
32	Net Curtailment Credit Revenue	(0)	(0)	(346)	(0)	(0)	(0)	(0)
33	Net Curtailment NOI Adjustment	(0)	(0)	(212)	(0)	(0)	(0)	(0)
34								

