

FLORIDA PUBLIC SERVICE COMMISSION
Capital Circle Office Center • 2540 Shumard Oak Boulevard
Tallahassee, Florida 32399-0850

RECEIVED

MEMORANDUM

JULY 24, 1997

JUL 24 1997

11 05
FPSC Records Reporting

TO: DIRECTOR, DIVISION OF RECORDS AND REPORTING (HAYO)

FROM: DIVISION OF AUDITING & FINANCIAL ANALYSIS (BASS, LEE, PSX)
SWAIN) DIVISION OF ELECTRIC & GAS (BALLINGER) JOT
DIVISION OF LEGAL SERVICES (PAUGH) JOT

RE: DOCKET NO. 970785-EI - FLORIDA POWER & LIGHT COMPANY -
DEPRECIATION STUDIES BY FLORIDA POWER & LIGHT COMPANY FOR
SPECIFIC (STEAM) GENERATION SITES

AGENDA: 08/05/97 - REGULAR AGENDA - INTERESTED PERSONS MAY
PARTICIPATE

CRITICAL DATES: NONE

SPECIAL INSTRUCTIONS: S/PSC/AFA/WP/970785.RCM

DISCUSSION OF ISSUES

ISSUE 1: Should Florida Power & Light (FPL or Company) be allowed to implement its proposed depreciation rates on a preliminary basis at January 1, 1997?

RECOMMENDATION: Yes. FPL should be allowed to implement the proposed rates for investment at the six steam generation sites analyzed in this filing, shown on Attachment A, pages 4 - 9, on a preliminary basis at January 1, 1997. The effect of these proposals will increase annual depreciation expense by an estimated \$20 million annually, based on January 1, 1997 investments and reserves. The rates and resultant expenses will be trued-up when final action is taken by this Commission, scheduled for January, 1998. [BASS]

STAFF ANALYSIS: FPL operates steam driven units for power generation at the sites of Cape Canaveral, Fort Myers, Port Everglades, Sanford and Turkey Point. The current depreciation rates for these sites were established by Order No. PSC-94-1199-FOF-EI, and effective January 1, 1994.

The next regular comprehensive depreciation study for FPL, as required by Rule 25-6.0436 (8)(a), F.A.C., is due on or before

DOCUMENT

07446 JUL 24 5

FPSC-RECORDS/REPORTING

DOCKET NO. 970785-EI
DATE: July 24, 1997

December 31, 1997. This study will treat the recovery position for all plant investment relating to generation, transmission, distribution and general plant functions.

During the preparatory analytical work associated with such comprehensive studies, a Company must conduct an intensive review of the recovery position associated with each depreciable account. FPL reports that this review process began in 1996 and site specific studies for six of the steam function sites has ben completed. The results of these studies indicate a need to revise depreciation rates. FPL is therefore filing these completed studies now and requesting new depreciation rates effective January 1, 1998. The instant filing is comprised of the resulting proposed revised rates, and information which supports the revision(s).

FPL has requested that it be allowed to implement its proposed depreciation rates on a preliminary basis, in accord with our depreciation rules. These rates and resulting expenses will be trued-up when final Commission action is taken in this docket, expected to occur in January, 1998.

Preliminary implementation of rates and amortization is likely to result in a more appropriate level of expense than would accrue from retaining the currently effective rates. This does not and should not imply, however, that, upon completion of the review of these studies, staff will be in agreement with the specific life, reserve, and salvage proposals made by the Company. In any case, expenses will be trued-up in accord with final Commission action in this docket.

Changes in estimated 1997 expenses resulting from the proposed rates are as follows:

Cape Canaveral Site	\$ 4,256,732
Fort Myers Steam	\$ 1,494,394
Port Everglades Site - Steam	\$ 4,785,094
Riviera Site	\$ 3,338,385
Sanford Site	\$ 2,019,002
Turkey Point Fossil Site	<u>\$ 4,109,083</u>
Total increase to expense	<u>\$20,002,690</u>

DOCKET NO. 970785-EI
DATE: July 24, 1997

ISSUE 2: What should be the implementation date for the new depreciation rates and amortization?

RECOMMENDATION: January 1, 1997. [BASS]

STAFF ANALYSIS: The Company has requested, and all data and calculations abut, a January 1, 1997 implementation date. Provision for preliminary implementation is made by Rule 25-6.0436 (5), F.A.C., to permit a more accurate statement of expected expenses during the calendar year.

ISSUE 3: Should this docket be closed?

RECOMMENDATION: No. This docket should remain open, pending staff review, analysis, and final Commission action concerning the appropriate rates under consideration. [PAUGH]

STAFF ANALYSIS: This recommendation addresses the preliminary booking of depreciation rates beginning January 1, 1997, with provision for a true-up of resulting expenses when final Commission action is taken. The issue regarding appropriate rates cannot be resolved until staff has thoroughly reviewed and analyzed the Company's filed study. Staff expects to bring a recommendation to the Commission for final action on this study in January, 1998. As was done in Docket No. 941229-TL, the order resulting from staff's recommendation on final depreciation rates will be issued as Proposed Agency Action affording a point of entry for substantially affected persons.

SCHEDULE 1
 FLORIDA POWER & LIGHT COMPANY
 PLANT & RESERVE
 BALANCES AS 7/27/98

--- Existing Rates ---
 --- Proposed Rates ---

Account Number	Account Description	FY Plant Balance as 7/27/98	Adjusted Reserve Balance as 7/27/98	Rate	Revenue			SCHEDULED			DEPRECIATION			SCHEDULED			DEPRECIATION			Change Annual Account	
					Approved	Other	Unapproved	Average	Remaining	%	Average	Remaining	%	Average	Remaining	%	Average	Remaining	%		
Capex Categories Summary																					
311	Structures & Improvements	\$1,088,883	\$1,840,319	16.7%	42.6%	28.0	15.1	5.0%	4.0%	1.0%	1.0%	2.0%	6.0%	4.0%	1.0%	1.0%	2.0%	6.0%	4.0%	\$85,452	
312	Boiler Plant Equipment	\$248,283	\$143,314	47.7%	22.6%	29.0	27.0	13.0%	2.9%	4.0%	1.0%	12.0%	6.0%	8.0%	8.0%	8.0%	12.0%	6.0%	8.0%	\$8,578	
314	Turbogenerator Units	\$258,075	\$142,381	70.7%	64.7%	34.0	18.4	4.0%	3.1%	2.0%	1.0%	7.0%	3.0%	3.0%	3.0%	7.0%	3.0%	3.0%	3.0%	\$1,005	
315	Accessories Electric Equipment	\$384,520	\$237,813	62.7%	79.6%	28.0	8.0	1.0%	4.0%	1.0%	1.0%	4.0%	5.0%	5.0%	5.0%	4.0%	5.0%	5.0%	5.0%	\$14,821	
316	Miscellaneous Power Plant Equipment	\$438,088	\$268,368	68.1%	43.3%	19.1	3.8	1.0%	5.0%	4.0%	1.0%	3.0%	5.0%	5.0%	5.0%	3.0%	5.0%	5.0%	5.0%	\$4,804	
Total Capex Category Summary		\$12,109,482	\$8,912,852	78.7%	42.6%	28.0	15.8	4.9%	4.0%	1.0%	1.0%	2.0%	4.0%	4.0%	4.0%	4.0%	2.0%	4.0%	4.0%	\$11,383	
Capex Category Unit 1																					
311	Structures & Improvements	\$1,204,528	\$1,918,919	18.1%	65.2%	11.0	18.1	5.0%	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%	\$10,438
312	Boiler Plant Equipment	\$53,180,131	\$23,882,828	46.4%	18.7%	24.0	20.0	13.0%	4.0%	4.0%	4.0%	12.0%	6.0%	8.0%	8.0%	8.0%	12.0%	6.0%	8.0%	\$2,128,785	
314	Turbogenerator Units	\$18,514,872	\$11,851,584	61.7%	68.6%	41.0	20.0	4.0%	2.0%	2.0%	2.0%	7.0%	3.0%	3.0%	3.0%	3.0%	7.0%	3.0%	3.0%	\$538,888	
315	Accessories Electric Equipment	\$1,788,857	\$2,211,191	124.8%	65.6%	12.0	18.1	3.0%	3.0%	3.0%	3.0%	4.0%	5.0%	5.0%	5.0%	5.0%	4.0%	5.0%	5.0%	\$83,314	
316	Miscellaneous Power Plant Equipment	\$418,177	\$282,118	67.7%	69.7%	43.0	14.5	1.0%	2.0%	2.0%	2.0%	3.0%	5.0%	5.0%	5.0%	3.0%	5.0%	5.0%	5.0%	\$8,685	
Total Capex Category Unit 1		\$17,952,863	\$38,452,119	49.8%	38.2%	27.0	18.8	11.0%	4.0%	4.0%	4.0%	5.0%	7.0%	7.0%	7.0%	7.0%	5.0%	7.0%	7.0%	\$2,785,858	
Capex Category Unit 2																					
311	Structures & Improvements	\$1,588,258	\$1,921,827	85.6%	58.6%	35.0	14.8	5.0%	3.0%	3.0%	3.0%	2.0%	3.0%	3.0%	3.0%	3.0%	2.0%	3.0%	3.0%	\$48,748	
312	Boiler Plant Equipment	\$45,707,519	\$28,848,372	63.2%	39.6%	34.0	16.2	13.0%	4.0%	5.0%	5.0%	12.0%	6.0%	8.0%	8.0%	8.0%	12.0%	6.0%	8.0%	\$1,374,226	
314	Turbogenerator Units	\$12,911,828	\$7,785,873	79.6%	70.6%	11.0	10.1	4.0%	3.0%	3.0%	3.0%	7.0%	3.0%	3.0%	3.0%	3.0%	7.0%	3.0%	3.0%	\$1,817,171	
315	Accessories Electric Equipment	\$4,777,548	\$2,488,882	52.2%	41.1%	28.0	14.3	3.0%	3.0%	4.0%	4.0%	4.0%	4.0%	4.0%	4.0%	4.0%	4.0%	4.0%	4.0%	\$8,355	
316	Miscellaneous Power Plant Equipment	\$498,052	\$282,304	56.7%	62.2%	27.0	8.1	1.0%	3.0%	2.0%	2.0%	3.0%	5.0%	5.0%	5.0%	3.0%	5.0%	5.0%	5.0%	\$1,829	
Total Capex Category Unit 2		\$65,481,483	\$48,457,438	63.8%	38.8%	28.0	15.2	10.0%	4.0%	4.0%	4.0%	11.0%	6.0%	6.0%	6.0%	6.0%	11.0%	6.0%	6.0%	\$1,375,769	
Capex Category 504																					
311	Structures & Improvements	\$13,331,688	\$7,882,785	59.0%	48.6%	28.0	15.8	5.0%	3.0%	3.0%	3.0%	2.0%	4.0%	4.0%	4.0%	4.0%	2.0%	4.0%	4.0%	\$58,718	
312	Boiler Plant Equipment	\$88,222,843	\$52,882,712	53.1%	24.1%	24.0	18.2	13.0%	4.0%	4.0%	4.0%	12.0%	6.0%	8.0%	8.0%	8.0%	12.0%	6.0%	8.0%	\$3,304,570	
314	Turbogenerator Units	\$29,743,772	\$18,245,444	64.7%	55.6%	31.0	15.7	4.0%	2.0%	3.0%	3.0%	7.0%	3.0%	3.0%	3.0%	3.0%	7.0%	3.0%	3.0%	\$1,028,033	
315	Accessories Electric Equipment	\$8,868,540	\$4,864,888	55.7%	42.2%	28.0	15.9	3.0%	3.0%	3.0%	4.0%	4.0%	4.0%	4.0%	4.0%	4.0%	4.0%	4.0%	4.0%	\$1,07,862	
316	Miscellaneous Power Plant Equipment	\$1,388,525	\$883,031	65.9%	61.6%	25.0	12.3	1.0%	4.0%	4.0%	4.0%	3.0%	4.0%	4.0%	4.0%	4.0%	3.0%	4.0%	4.0%	\$1,452	
Total Capex Category 504		\$152,768,948	\$85,721,918	56.1%	34.1%	28.0	17.5	10.0%	4.0%	4.0%	4.0%	10.0%	7.0%	7.0%	7.0%	7.0%	10.0%	7.0%	7.0%	\$4,796,732	

SCHEDULE 1

FLORIDA POWER & LIGHT COMPANY
 PLANT & EQUIPMENT
 BALANCES AT 12/31/96

--- Loading Rates ---

--- Depreciation Rates ---

Account Number	Account Description	Plant Balance @ 12/31/96	Adjusted Balance @ 12/31/96	Reserve Ratio	Reserve				Depreciation Rate				Loading Rate				Change
					Ratio	Approved	Avg	Max	Avg	Max	Avg	Max	Avg	Max	Avg	Max	
Fort Myers Common																	
311	Structures & Improvements	\$11,148,874	\$7,133,149	64.0%	48.0%	22.0	18.8	5.0%	3.0%	3.0%	1.0%	1.0%	2.0%	2.0%	6.0%	5.0%	\$238,888
312	Subst. Plant Equipment	\$524,428	\$213,024	40.0%	48.0%	20.0	18.3	13.0%	5.0%	3.0%	1.0%	1.0%	2.0%	2.0%	7.0%	7.0%	\$20,453
314	Transformer Units	\$89,309	\$58,543	65.0%	35.0%	28.0	17.1	4.0%	4.0%	4.0%	4.0%	4.0%	4.0%	4.0%	4.0%	4.0%	\$573
315	Accessory Electric Equipment	\$793,178	\$388,024	48.0%	40.0%	28.0	14.8	3.0%	3.0%	4.0%	4.0%	4.0%	4.0%	4.0%	4.0%	4.0%	\$18,857
316	Misc. Power Plant Equipment	\$887,668	\$478,585	53.0%	58.0%	29.0	14.8	1.0%	3.0%	2.0%	1.0%	1.0%	2.0%	2.0%	5.0%	5.0%	\$18,791
Total Fort Myers Common		11,800,815	8,248,325	69.0%	49.0%	19.0	18.7	5.0%	3.0%	3.0%	1.0%	1.0%	2.0%	2.0%	6.0%	5.0%	\$291,132
Fort Myers Unit 1																	
311	Structures & Improvements	\$883,846	\$823,895	93.0%	78.0%	38.0	33.0	3.0%	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%	\$64,881
312	Subst. Plant Equipment	\$8,461,823	\$8,146,148	96.0%	84.0%	28.0	26.0	12.0%	4.0%	4.0%	3.0%	3.0%	4.0%	4.0%	4.0%	4.0%	\$43,675
314	Transformer Units	\$8,387,342	\$5,842,327	69.0%	80.0%	34.0	34.0	4.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	\$222,887
315	Accessory Electric Equipment	\$1,288,888	\$1,075,268	79.0%	71.0%	38.0	32.0	3.0%	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%	\$15,620
316	Misc. Power Plant Equipment	\$202,454	\$170,281	84.0%	87.0%	28.0	1.8	1.0%	3.0%	0.0%	0.0%	0.0%	2.0%	2.0%	2.0%	2.0%	\$4,251
Total Fort Myers Unit 1		11,800,314	15,568,717	98.0%	85.0%	29.0	32.7	6.0%	3.0%	2.0%	2.0%	2.0%	4.0%	4.0%	4.0%	4.0%	\$283,737
Fort Myers Unit 2																	
311	Structures & Improvements	\$1,748,228	\$1,171,864	67.0%	75.0%	38.0	15.0	5.0%	2.0%	1.0%	1.0%	1.0%	2.0%	2.0%	2.0%	2.0%	\$19,888
312	Subst. Plant Equipment	\$25,427,520	\$15,954,880	62.0%	60.0%	32.0	18.1	13.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	\$727,389
314	Transformer Units	\$18,813,728	\$8,147,322	43.0%	71.0%	32.0	32.0	4.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	\$148,204
315	Accessory Electric Equipment	\$3,281,148	\$1,624,885	50.0%	54.0%	31.0	12.7	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	\$21,428
316	Misc. Power Plant Equipment	\$233,840	\$198,823	84.0%	84.0%	32.0	8.0	1.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	\$8,882
Total Fort Myers Unit 2		47,679,164	27,164,504	57.0%	64.0%	32.0	13.3	4.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	\$917,325
Fort Myers Steam Total																	
311	Structures & Improvements	15,568,148	8,808,868	57.0%	54.0%	33.0	18.2	5.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	\$248,274
312	Subst. Plant Equipment	28,482,591	23,428,822	82.0%	87.0%	30.0	13.1	13.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	\$589,827
314	Transformer Units	23,878,173	14,844,272	62.0%	77.0%	33.0	33.0	4.0%	3.0%	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%	\$263,811
315	Accessory Electric Equipment	5,124,222	3,008,875	58.0%	57.0%	32.0	12.8	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	\$274,838
316	Misc. Power Plant Equipment	1,123,300	842,849	74.0%	84.0%	28.0	12.8	1.0%	3.0%	2.0%	1.0%	1.0%	2.0%	2.0%	2.0%	2.0%	\$14,877
Total Fort Myers Steam Total		60,129,380	51,012,586	83.0%	81.0%	31.0	13.1	4.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	\$1,404,304

SCHEDULE 1

FLORIDA POWER & LIGHT COMPANY
 PLANT & EQUIPMENT BALANCES
 8/1/201/98

--- Proposed Rates ---

--- Existing Rates ---

Account Number	Account Description	Plant Balance 1/23/98	Adjusted Reserve Balance 1/23/98	Reserve Rate	JULY 1997			AUGUST 1997			SEPTEMBER 1997			OCTOBER 1997			Change in Annual Account
					Approved	Average	Remaining	Approved	Average	Remaining	Approved	Average	Remaining	Approved	Average	Remaining	
PLANT EXPENDITURES - CATEGORIES																	
311	Structures & Improvements	\$1,162,816	\$1,427,524	58.7%	41.7%	21.0	13.1	5.7%	5.2%	4.8%	3.8%	3.8%	3.8%	3.8%	3.8%	\$1,130,608	\$191,628
312	Subst. Equip.	858,452	858,454	75.8%	12.0%	21.0	15.5	11.0%	4.8%	3.8%	3.8%	3.8%	3.8%	3.8%	3.8%	845,241	84,804
314	Transformer Units	\$2,738,831	\$2,207,529	80.8%	48.8%	24.0	15.5	4.0%	4.0%	3.7%	3.8%	3.8%	3.8%	3.8%	3.8%	\$1,044,579	\$1,794,252
315	Accessory Electric Equipment	\$4,211,675	\$1,892,762	48.7%	34.4%	27.0	14.4	3.0%	4.7%	4.8%	4.7%	4.7%	4.7%	4.7%	4.7%	\$3,044,887	\$1,166,788
316	Misc. Power Plant Equipment	\$1,680,113	\$1,083,578	64.7%	38.8%	26.0	12.7	1.0%	3.8%	4.8%	4.7%	4.7%	4.7%	4.7%	4.7%	\$1,038,510	\$645,668
Total Plant Expenditures Category		\$28,508,897	\$17,608,388	61.7%	41.1%	22.0	13.3	4.7%	4.8%	4.7%	4.7%	4.7%	4.7%	4.7%	4.7%	\$11,891,320	\$16,617,567
PLANT EXPENDITURES - LINES																	
311	Structures & Improvements	\$1,968,572	\$1,208,520	60.7%	79.8%	36.0	9.3	5.0%	2.8%	2.7%	2.7%	2.7%	2.7%	2.7%	2.7%	\$611,763	\$1,356,809
312	Subst. Equip.	\$1,610,534	\$1,278,811	78.9%	68.8%	27.0	5.8	13.0%	4.7%	1.5%	1.5%	1.5%	1.5%	1.5%	1.5%	\$1,014,822	\$605,689
314	Transformer Units	\$1,713,359	\$8,421,409	84.7%	70.8%	36.0	8.2	4.0%	2.8%	3.8%	4.7%	4.7%	4.7%	4.7%	4.7%	\$4,703,389	\$610,020
315	Accessory Electric Equipment	\$1,873,488	\$1,628,528	85.1%	79.7%	32.0	7.9	3.0%	3.2%	2.8%	2.8%	2.8%	2.8%	2.8%	2.8%	\$1,143,853	\$729,635
316	Misc. Power Plant Equipment	\$1,487,715	\$1,818,816	121.9%	83.7%	42.0	8.7	1.0%	2.8%	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%	\$4,808	\$3,321,001
Total Plant Expenditures Line 1		\$3,184,819	\$25,826,198	81.2%	71.1%	36.0	7.2	8.4%	3.4%	3.2%	3.2%	3.2%	3.2%	3.2%	3.2%	\$11,117,200	\$14,709,000
PLANT EXPENDITURES - LINES 2																	
311	Structures & Improvements	\$1,182,344	\$823,214	69.4%	75.3%	20.0	9.4	5.0%	3.0%	3.1%	3.1%	3.1%	3.1%	3.1%	3.1%	\$407,862	\$774,552
312	Subst. Equip.	\$1,315,151	\$1,429,075	112.7%	79.2%	24.0	7.2	13.0%	4.7%	4.7%	4.7%	4.7%	4.7%	4.7%	4.7%	\$1,126,370	\$208,705
314	Transformer Units	\$1,688,718	\$8,192,718	121.2%	80.8%	27.0	8.1	4.0%	2.8%	2.8%	2.8%	2.8%	2.8%	2.8%	2.8%	\$4,811,361	\$3,381,357
315	Accessory Electric Equipment	\$1,312,251	\$1,254,443	95.6%	71.1%	30.0	7.0	3.0%	2.8%	4.1%	4.1%	4.1%	4.1%	4.1%	4.1%	\$55,021	\$1,259,422
316	Misc. Power Plant Equipment	\$207,644	\$106,078	51.1%	62.7%	40.0	1.4	1.0%	2.8%	3.2%	3.2%	3.2%	3.2%	3.2%	3.2%	\$17,841	\$189,837
Total Plant Expenditures Line 2		\$3,626,108	\$22,778,527	123.3%	79.0%	28.0	7.8	10.0%	3.8%	4.0%	4.0%	4.0%	4.0%	4.0%	4.0%	\$1,708,085	\$19,070,442
PLANT EXPENDITURES - LINES 3																	
311	Structures & Improvements	\$1,005,872	\$986,198	97.9%	83.3%	30.0	13.3	5.0%	2.7%	3.1%	3.1%	3.1%	3.1%	3.1%	3.1%	\$58,652	\$947,246
312	Subst. Equip.	\$48,378,119	\$24,344,382	49.8%	50.4%	27.0	14.5	13.0%	4.7%	4.7%	4.7%	4.7%	4.7%	4.7%	4.7%	\$3,752,783	\$45,025,406
314	Transformer Units	\$12,382,764	\$8,478,888	68.6%	58.8%	27.0	14.8	4.0%	2.8%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	\$586,874	\$11,795,914
315	Accessory Electric Equipment	\$8,082,554	\$5,001,631	61.9%	30.8%	23.0	15.0	3.0%	4.5%	4.9%	4.9%	4.9%	4.9%	4.9%	4.9%	\$818,464	\$7,264,087
316	Misc. Power Plant Equipment	\$427,191	\$285,532	66.9%	30.2%	20.0	11.3	1.0%	3.1%	4.0%	4.0%	4.0%	4.0%	4.0%	4.0%	\$22,208	\$404,924
Total Plant Expenditures Line 3		\$72,486,610	\$48,985,289	67.6%	48.3%	28.0	14.8	10.1%	3.8%	4.1%	4.1%	4.1%	4.1%	4.1%	4.1%	\$5,018,622	\$67,468,000
PLANT EXPENDITURES - LINES 4																	
311	Structures & Improvements	\$728,022	\$371,289	50.9%	71.3%	36.0	13.8	5.0%	2.8%	2.8%	2.8%	2.8%	2.8%	2.8%	2.8%	\$17,473	\$700,559
312	Subst. Equip.	\$83,774,814	\$28,287,266	34.0%	31.2%	28.0	14.7	13.0%	4.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	\$5,044,310	\$78,730,554
314	Transformer Units	\$1,704,108	\$1,862,288	109.3%	71.3%	23.0	14.1	4.0%	3.2%	2.8%	2.8%	2.8%	2.8%	2.8%	2.8%	\$433,006	\$1,271,102
315	Accessory Electric Equipment	\$10,020,281	\$4,910,116	49.0%	28.0%	20.0	15.1	3.0%	2.8%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	\$871,308	\$9,148,908
316	Misc. Power Plant Equipment	\$104,860	\$60,469	57.7%	56.4%	26.0	7.2	1.0%	2.8%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	\$1,222	\$103,638
Total Plant Expenditures Line 4		\$83,331,895	\$35,528,627	42.4%	37.2%	28.0	14.7	10.8%	3.8%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	\$8,188,613	\$75,143,282
PLANT EXPENDITURES - TOTAL																	
311	Structures & Improvements	\$23,627,728	\$14,687,518	62.2%	48.3%	23.0	12.8	5.0%	4.0%	4.4%	4.4%	4.4%	4.4%	4.4%	4.4%	\$1,088,020	\$22,539,708
312	Subst. Equip.	\$145,484,874	\$102,572,128	70.6%	68.8%	27.0	12.8	13.0%	4.7%	5.1%	5.1%	5.1%	5.1%	5.1%	5.1%	\$7,582,891	\$138,091,939
314	Transformer Units	\$48,148,170	\$28,911,819	79.4%	69.1%	20.0	12.3	4.0%	3.0%	2.8%	2.8%	2.8%	2.8%	2.8%	2.8%	\$1,418,718	\$46,729,102
315	Accessory Electric Equipment	\$28,418,758	\$14,518,487	51.1%	36.1%	28.0	14.2	3.0%	3.7%	4.1%	4.1%	4.1%	4.1%	4.1%	4.1%	\$1,238,115	\$27,180,603
316	Misc. Power Plant Equipment	\$2,872,213	\$1,671,173	58.2%	43.3%	28.0	11.8	1.0%	3.8%	4.8%	4.8%	4.8%	4.8%	4.8%	4.8%	\$127,871	\$2,744,302
Total Plant Expenditures		\$248,812,842	\$168,201,222	68.0%	50.3%	28.0	12.7	8.4%	3.8%	4.4%	4.4%	4.4%	4.4%	4.4%	4.4%	\$11,444,521	\$233,646,741

NOTICE:

FLORIDA POWER & LIGHT COMPANY
 PLANT & RESERVE
 BALANCES AT 12/31/96

--- Proposed Rates ---

--- Existing Rates ---

Account Number	Account Description	Plant Balance at 12/31/96	Adjusted Reserve Balance at 12/31/96	Reserve Ratio	SPECIES LB			DISTRIBUTION RATIO			SPECIES LB			DISTRIBUTION RATIO			Change		
					Average	Net	Share	Average	Net	Share	Average	Net	Share	Average	Net	Share	Actual	Actual	Actual
Reserve Common																			
311	Structures & Improvements	\$8,852,148	\$5,882,385	66.3%	17.0	-1.1%	2.0%	2.0%	1.7%	1.7%	19.8	6.1	-2.0%	5.7%	5.7%	1.7%	1.7%	\$488,912	\$190,348
312	Subst. Plant Equipment	\$648,189	\$388,308	59.8%	27.0	20.0	13.0%	4.7%	6.4%	13.3	8.1	12.7%	8.4%	8.4%	1.7%	1.7%	\$50,288	\$28,378	
314	Turbogenerator Units	\$1,370,449	\$1,158,548	84.5%	48.0	18.8	4.0%	2.7%	2.0%	21.0	8.1	7.0%	3.0%	3.0%	1.7%	1.7%	\$41,868	\$12,316	
315	Accessory Electric Equipment	\$778,884	\$527,340	67.7%	28.0	13.7	3.0%	4.0%	4.1%	17.2	6.1	-8.0%	8.2%	8.2%	1.7%	1.7%	\$48,187	\$18,214	
316	Miscellaneous Power Plant Equipment	\$1,147,711	\$700,054	61.0%	18.2	11.0	1.0%	5.1%	2.8%	15.3	8.0	3.0%	8.3%	8.3%	5.5%	5.5%	\$74,807	\$41,317	
Total Reserve Common		\$12,595,367	\$8,732,283	69.3%	33.0	16.1	4.6%	1.7%	2.7%	19.4	6.1	3.0%	5.3%	5.3%	1.7%	1.7%	\$873,742	\$288,688	
Reserve Unit 3																			
311	Structures & Improvements	\$180,127	\$167,867	93.2%	48.0	17.7	-0.0%	7.1%	2.1%	40.0	5.5	2.0%	7.6%	7.6%	2.6%	2.6%	\$4,683	\$600	
312	Subst. Plant Equipment	\$28,263,487	\$18,854,824	66.7%	27.0	13.2	13.0%	4.7%	3.8%	12.8	5.5	-1.0%	8.7%	8.6%	8.6%	8.6%	\$2,258,658	\$1,206,648	
314	Turbogenerator Units	\$12,852,804	\$8,485,268	65.9%	48.0	18.2	4.0%	2.7%	1.6%	18.3	5.5	-7.0%	5.8%	5.8%	5.8%	5.8%	\$733,888	\$308,727	
315	Accessory Electric Equipment	2,410,162	1,582,843	65.7%	28.0	17.2	1.0%	3.7%	3.1%	14.8	5.5	-4.0%	7.8%	7.7%	7.7%	7.7%	\$175,842	\$101,227	
316	Miscellaneous Power Plant Equipment	\$104,831	\$58,429	55.8%	24.0	19.5	-1.0%	4.7%	2.8%	12.4	5.5	3.0%	8.1%	8.1%	8.1%	8.1%	\$8,491	\$5,108	
Total Reserve Unit 3		\$41,811,408	\$28,258,132	67.6%	33.0	14.5	10.0%	3.8%	2.0%	14.1	5.5	10.0%	7.7%	7.7%	7.7%	7.7%	\$3,181,642	\$1,825,096	
Reserve Unit 4																			
311	Structures & Improvements	\$112,709	\$88,915	78.1%	48.0	18.2	0.0%	2.1%	1.1%	40.0	6.5	-2.0%	2.0%	2.0%	2.0%	2.0%	\$2,830	\$1,680	
312	Subst. Plant Equipment	\$20,240,873	\$12,746,252	62.9%	28.0	13.2	-13.0%	4.7%	4.2%	14.5	8.4	12.0%	7.7%	7.7%	7.7%	7.7%	\$1,558,205	\$708,434	
314	Turbogenerator Units	\$12,487,629	\$8,807,263	71.3%	33.0	19.8	-4.0%	3.2%	2.8%	19.3	6.5	7.0%	5.7%	5.7%	5.7%	5.7%	\$887,371	\$234,839	
315	Accessory Electric Equipment	\$2,288,268	\$1,320,748	58.2%	27.0	17.6	3.0%	3.8%	3.5%	14.4	6.5	-4.0%	7.4%	7.4%	7.4%	7.4%	\$167,833	\$48,580	
316	Miscellaneous Power Plant Equipment	\$63,825	\$31,488	49.3%	24.0	21.0	1.0%	4.7%	3.3%	12.8	6.5	0.0%	7.8%	7.8%	7.8%	7.8%	\$4,978	\$2,872	
Total Reserve Unit 4		\$35,184,525	\$23,885,975	68.0%	28.0	15.6	8.8%	3.8%	3.7%	15.9	6.4	10.0%	6.8%	6.8%	6.8%	6.8%	\$2,421,787	\$1,138,440	
Reserve Site																			
311	Structures & Improvements	\$8,844,880	\$6,237,647	70.3%	37.0	17.3	0.0%	2.8%	3.0%	20.0	6.3	-2.0%	5.1%	5.1%	5.1%	5.1%	\$457,525	\$182,838	
312	Subst. Plant Equipment	\$47,162,829	\$30,853,884	65.4%	27.0	13.4	13.0%	4.7%	4.0%	13.5	5.8	12.0%	8.2%	8.2%	8.2%	8.2%	\$3,872,308	\$1,885,858	
314	Turbogenerator Units	\$28,527,012	\$19,361,408	67.9%	38.0	19.3	-4.0%	2.7%	2.3%	19.7	6.0	7.0%	5.8%	5.8%	5.8%	5.8%	\$1,488,205	\$884,000	
315	Accessory Electric Equipment	\$5,458,415	\$3,434,832	62.9%	27.0	16.8	3.0%	3.8%	3.4%	14.8	6.0	-4.0%	7.2%	7.2%	7.2%	7.2%	\$382,042	\$208,048	
316	Miscellaneous Power Plant Equipment	\$1,116,367	\$789,889	70.8%	18.8	11.1	1.0%	5.4%	3.0%	14.8	6.0	0.0%	6.7%	6.7%	6.7%	6.7%	\$88,070	\$48,745	
Total Reserve Site		\$88,397,623	\$60,587,170	67.7%	30.0	15.2	8.2%	3.8%	3.4%	15.5	5.8	8.0%	7.0%	7.0%	7.0%	7.0%	\$6,778,151	\$3,138,363	

SCHEDULE 1

FLORIDA POWER & LIGHT COMPANY
 PLANT & RESERVE
 BALANCES AT 12/31/96

--- Existing Rates ---
 --- Proposed Rates ---

Account Number	Account Description	Part Balance @ 12/31/96	Adjusted Reserve Balance @ 12/31/96	Required Ratio	Reserve Ratio	SEVERELY LIQUID			MODERATELY LIQUID			ILLIQUID			Change in Annual Accrual
						Average Life	Remaining %	Net Savings %	Average Life	Remaining %	Net Savings %	Average Life	Remaining %	Net Savings %	
SEVERELY LIQUID															
311	Structures & Improvements	\$28,354,812	\$13,860,898	53.2%	47.3%	30.0	16.0	-5.0%	1.9%	3.8%	2.0%	1.9%	2.0%	1.9%	\$1,277,830
312	Boiler Plant Equipment	\$205,805	\$144,957	28.2%	52.7%	34.0	18.8	-13.0%	3.7%	3.7%	4.7%	14.7%	2.0%	14.7%	\$68,622
314	Turbogenerator Units	\$1,773,235	\$1,205,311	70.0%	63.7%	38.0	18.4	-4.0%	2.7%	2.7%	2.0%	2.0%	2.0%	2.0%	\$48,874
315	Accessory Electric Equipment	\$816,879	\$341,818	55.4%	58.7%	36.0	17.1	-3.0%	3.8%	2.4%	4.8%	4.8%	4.8%	4.8%	\$33,057
316	Miscellaneous Power Plant Equipment	\$502,710	\$233,715	42.6%	47.8%	21.0	9.4	-1.0%	4.8%	5.8%	4.8%	4.8%	4.8%	4.8%	\$38,347
Total	Standard Cost	\$29,751,131	\$15,802,753	52.4%	48.7%	30.0	14.0	-4.8%	3.3%	3.3%	3.3%	3.3%	3.3%	3.3%	\$1,288,211
MODERATELY LIQUID															
311	Structures & Improvements	\$1,188,809	\$875,108	81.3%	87.8%	44.0	3.4	-5.0%	2.4%	1.8%	2.0%	2.0%	2.0%	2.0%	\$30,287
312	Boiler Plant Equipment	\$8,325,873	\$7,378,842	88.7%	87.0%	28.0	9.4	-13.0%	2.4%	2.0%	2.0%	2.0%	2.0%	2.0%	\$388,804
314	Turbogenerator Units	\$5,642,249	\$5,388,628	95.5%	85.0%	12.0	8.1	-4.0%	3.1%	2.0%	2.0%	2.0%	2.0%	2.0%	\$128,728
315	Accessory Electric Equipment	\$1,508,488	\$1,262,324	84.4%	84.8%	27.0	8.1	-3.0%	3.8%	2.1%	2.0%	2.0%	2.0%	2.0%	\$42,481
316	Miscellaneous Power Plant Equipment	\$325,881	\$315,262	97.0%	75.6%	38.0	9.5	-1.0%	2.8%	2.7%	2.0%	2.0%	2.0%	2.0%	\$1,025
Total	Standard Cost	\$17,198,291	\$15,402,360	89.5%	88.3%	30.0	9.2	-4.7%	3.0%	2.7%	2.7%	2.7%	2.7%	2.7%	\$579,778
ILLIQUID															
311	Structures & Improvements	\$2,864,795	\$1,844,264	64.4%	57.3%	38.0	17.8	-5.0%	2.8%	2.7%	2.7%	2.7%	2.7%	2.7%	\$77,348
312	Boiler Plant Equipment	\$29,702,817	\$19,298,848	65.0%	59.8%	34.0	16.9	-13.0%	3.7%	3.1%	3.0%	3.0%	3.0%	3.0%	\$1,083,208
314	Turbogenerator Units	\$4,287,794	\$4,474,287	104.4%	58.1%	27.0	8.5	-4.0%	3.8%	3.4%	3.4%	3.4%	3.4%	3.4%	\$78,841
315	Accessory Electric Equipment	\$4,188,033	\$2,779,543	66.4%	60.0%	32.0	12.1	-3.0%	3.7%	3.8%	3.8%	3.8%	3.8%	3.8%	\$326,857
316	Miscellaneous Power Plant Equipment	\$1,051,587	\$852,264	77.8%	83.8%	30.0	15.8	-1.0%	3.4%	2.7%	2.0%	2.0%	2.0%	2.0%	\$20,880
Total	Standard Cost	\$42,308,908	\$33,248,968	83.3%	68.3%	32.0	13.8	-4.7%	3.4%	3.0%	3.0%	3.0%	3.0%	3.0%	\$2,880,284
SEVERELY LIQUID															
311	Structures & Improvements	\$2,624,805	\$1,400,167	57.2%	48.2%	37.0	17.8	-5.0%	2.8%	3.1%	2.8%	2.8%	2.8%	2.8%	\$77,828
312	Boiler Plant Equipment	\$28,418,884	\$19,798,871	69.7%	63.3%	34.0	17.4	-13.0%	3.7%	2.8%	2.8%	2.8%	2.8%	2.8%	\$1,278,088
314	Turbogenerator Units	\$18,157,511	\$8,108,277	50.2%	48.8%	28.0	10.7	-4.0%	4.0%	3.2%	4.0%	4.0%	4.0%	\$620,878	
315	Accessory Electric Equipment	\$3,654,884	\$2,362,808	64.7%	60.0%	31.0	12.8	-3.0%	3.7%	3.4%	3.4%	3.4%	3.4%	\$214,203	
316	Miscellaneous Power Plant Equipment	\$1,084,304	\$732,429	68.8%	60.1%	30.0	13.8	-1.0%	3.4%	2.8%	2.8%	2.8%	2.8%	\$80,622	
Total	Standard Cost	\$53,939,308	\$32,348,753	60.0%	57.8%	31.0	14.5	-4.8%	3.3%	3.3%	3.3%	3.3%	3.3%	3.3%	\$2,541,888
SEVERELY LIQUID															
311	Structures & Improvements	\$32,853,941	\$18,180,213	55.4%	51.6%	31.0	16.1	-5.0%	3.4%	3.3%	3.3%	3.3%	3.3%	3.3%	\$1,222,084
312	Boiler Plant Equipment	\$67,163,829	\$46,271,084	68.8%	60.2%	33.0	16.0	-13.0%	3.4%	3.0%	3.0%	3.0%	3.0%	3.0%	\$1,451,862
314	Turbogenerator Units	\$27,828,788	\$23,157,131	83.2%	57.8%	28.0	9.9	-4.0%	3.7%	4.7%	3.7%	3.7%	3.7%	\$1,877,819	
315	Accessory Electric Equipment	\$9,786,335	\$6,848,384	70.7%	63.7%	31.0	12.0	-3.0%	3.1%	3.3%	3.3%	3.3%	3.3%	\$628,128	
316	Miscellaneous Power Plant Equipment	\$3,128,562	\$2,133,790	68.2%	56.4%	42.0	11.8	-0.8%	2.4%	3.6%	3.6%	3.6%	3.6%	\$128,879	
Total	Standard Cost	\$150,808,456	\$86,583,827	54.1%	60.1%	31.0	14.0	-7.8%	3.3%	3.4%	3.4%	3.4%	3.4%	3.4%	\$2,010,902

SCHEDULE 1

FLORIDA POWER & LIGHT COMPANY
 PLANT & REPAIR
 BALANCES AT 12/31/96

--- Existing Rates ---
 --- Proposed Rates ---

Account Number	Account Description	Plant Balance at 12/31/96	Adjusted Reserve Balance	Reserve Ratio	Response				JANUARY 97				COMPARISON 96/97				ESTIMATED				JANUARY 97				COMPARISON 96/97				CHANGE				
					Approved	When	Rate	Average	Summary	Net	Rate	When	Rate	Average	Summary	Net	Rate	When	Rate	Average	Summary	Net	Rate	When	Rate	Average	Summary	Net	Rate	When	Rate	Average	Summary
Utility Plant Common																																	
311	Structures & Improvements	\$4,582,875	\$4,643,474	54.2%	31.6%	28.0	18.1	5.0%	4.0%	2.8%	24.0	11.2	2.0%	4.0%	4.0%	3,088,608	\$126,865	24.0	11.2	2.0%	4.0%	4.0%	3,088,608	\$126,865	24.0	11.2	2.0%	4.0%	4.0%	3,088,608	\$126,865		
312	Subst. Equip.	\$1,698,888	\$1,724,518	42.7%	38.8%	22.0	18.1	11.0%	5.1%	4.0%	18.4	11.3	12.0%	8.7%	8.7%	3,103,510	\$28,624	18.4	11.3	12.0%	8.7%	8.7%	3,103,510	\$28,624	18.4	11.3	12.0%	8.7%	8.7%	3,103,510	\$28,624		
314	Transformer Units	\$1,389,305	\$828,175	38.0%	34.7%	22.0	17.8	4.0%	4.0%	2.8%	28.2	1.3	0.0%	4.0%	4.0%	\$58,771	\$19,185	28.2	1.3	0.0%	4.0%	4.0%	\$58,771	\$19,185	28.2	1.3	0.0%	4.0%	4.0%	\$58,771	\$19,185		
315	Accessory Electric Equipment	\$3,164,258	\$1,684,303	52.7%	41.7%	27.0	18.1	3.0%	3.8%	3.4%	17.0	10.8	4.0%	4.0%	4.0%	\$151,053	\$44,807	17.0	10.8	4.0%	4.0%	4.0%	\$151,053	\$44,807	17.0	10.8	4.0%	4.0%	4.0%	\$151,053	\$44,807		
316	Miscellaneous Power Plant Equipment	\$607,888	\$327,573	53.8%	45.3%	27.0	14.4	1.0%	1.7%	3.4%	18.5	8.8	0.0%	3.4%	3.4%	\$12,829	\$9,778	18.5	8.8	0.0%	3.4%	3.4%	\$12,829	\$9,778	18.5	8.8	0.0%	3.4%	3.4%	\$12,829	\$9,778		
Total Utility Plant Common																																	
		\$13,881,380	\$8,188,563	52.9%	47.8%	25.0	18.2	5.4%	4.7%	3.7%	23.0	11.1	4.0%	4.7%	4.7%	\$719,857	\$229,857	23.0	11.1	4.0%	4.7%	4.7%	\$719,857	\$229,857	23.0	11.1	4.0%	4.7%	4.7%	\$719,857	\$229,857		
Utility Plant Unit 1																																	
311	Structures & Improvements	\$1,878,837	\$1,947,685	58.8%	24.0%	24.0	18.2	5.0%	4.4%	3.0%	23.0	10.5	2.0%	4.4%	4.4%	\$82,941	\$11,296	23.0	10.5	2.0%	4.4%	4.4%	\$82,941	\$11,296	23.0	10.5	2.0%	4.4%	4.4%	\$82,941	\$11,296		
312	Subst. Equip.	\$53,847,580	\$22,792,588	42.3%	29.7%	24.0	17.8	11.0%	4.7%	4.0%	17.8	8.1	2.0%	4.7%	4.7%	\$4,830,882	\$2,103,882	17.8	8.1	2.0%	4.7%	4.7%	\$4,830,882	\$2,103,882	17.8	8.1	2.0%	4.7%	4.7%	\$4,830,882	\$2,103,882		
314	Transformer Units	\$17,029,843	\$8,308,133	54.7%	38.8%	28.0	17.8	4.0%	4.0%	3.8%	20.0	9.8	2.0%	4.0%	4.0%	\$802,587	\$205,448	20.0	9.8	2.0%	4.0%	4.0%	\$802,587	\$205,448	20.0	9.8	2.0%	4.0%	4.0%	\$802,587	\$205,448		
315	Accessory Electric Equipment	\$4,382,578	\$2,405,485	54.8%	35.8%	32.0	15.3	3.0%	3.7%	3.1%	30.0	9.8	4.0%	3.7%	3.7%	\$228,310	\$82,302	30.0	9.8	4.0%	3.7%	3.7%	\$228,310	\$82,302	30.0	9.8	4.0%	3.7%	3.7%	\$228,310	\$82,302		
316	Miscellaneous Power Plant Equipment	\$412,891	\$287,235	69.3%	68.8%	38.0	14.8	1.0%	2.8%	2.1%	34.0	10.5	0.0%	2.8%	2.8%	\$11,877	\$3,504	34.0	10.5	0.0%	2.8%	2.8%	\$11,877	\$3,504	34.0	10.5	0.0%	2.8%	2.8%	\$11,877	\$3,504		
Total Utility Plant Unit 1																																	
		\$17,957,027	\$35,805,136	48.2%	32.8%	25.0	17.8	3.4%	4.4%	4.4%	14.5	8.5	11.0%	7.7%	7.7%	\$8,686,307	\$2,482,852	14.5	8.5	11.0%	7.7%	7.7%	\$8,686,307	\$2,482,852	14.5	8.5	11.0%	7.7%	7.7%	\$8,686,307	\$2,482,852		
Utility Plant Unit 2																																	
311	Structures & Improvements	\$1,874,640	\$857,194	45.8%	29.7%	23.0	18.2	0.0%	4.8%	4.0%	19.7	11.1	2.0%	5.7%	5.7%	\$102,871	\$23,880	19.7	11.1	2.0%	5.7%	5.7%	\$102,871	\$23,880	19.7	11.1	2.0%	5.7%	5.7%	\$102,871	\$23,880		
312	Subst. Equip.	\$30,848,578	\$15,782,857	51.5%	52.0%	29.0	15.4	20.0%	4.1%	4.4%	48.1	8.7	12.0%	7.0%	7.0%	\$2,145,420	\$798,363	48.1	8.7	12.0%	7.0%	7.0%	\$2,145,420	\$798,363	48.1	8.7	12.0%	7.0%	7.0%	\$2,145,420	\$798,363		
314	Transformer Units	\$18,212,880	\$7,748,773	47.8%	61.2%	30.0	17.8	4.0%	3.7%	2.4%	18.5	10.8	7.0%	3.0%	3.0%	\$891,759	\$302,800	18.5	10.8	7.0%	3.0%	3.0%	\$891,759	\$302,800	18.5	10.8	7.0%	3.0%	3.0%	\$891,759	\$302,800		
315	Accessory Electric Equipment	\$3,528,888	\$2,019,888	58.8%	52.7%	31.0	18.2	3.0%	3.7%	3.1%	22.0	10.2	4.0%	4.8%	4.8%	\$171,422	\$60,700	22.0	10.2	4.0%	4.8%	4.8%	\$171,422	\$60,700	22.0	10.2	4.0%	4.8%	4.8%	\$171,422	\$60,700		
316	Miscellaneous Power Plant Equipment	\$271,794	\$272,025	73.2%	68.2%	41.0	18.8	1.0%	2.7%	2.1%	34.0	8.2	0.0%	2.8%	2.8%	\$10,799	\$2,888	34.0	8.2	0.0%	2.8%	2.8%	\$10,799	\$2,888	34.0	8.2	0.0%	2.8%	2.8%	\$10,799	\$2,888		
Total Utility Plant Unit 2																																	
		\$82,777,778	\$28,656,913	50.2%	53.8%	29.0	18.3	13.3%	3.8%	3.7%	17.5	9.4	10.0%	6.2%	6.2%	\$3,321,341	\$1,388,829	17.5	9.4	10.0%	6.2%	6.2%	\$3,321,341	\$1,388,829	17.5	9.4	10.0%	6.2%	6.2%	\$3,321,341	\$1,388,829		
Utility Plant Fossil Site																																	
311	Structures & Improvements	\$12,843,262	\$8,548,263	52.8%	44.7%	25.0	18.7	6.0%	4.2%	3.0%	23.0	11.1	2.0%	4.4%	4.4%	\$854,710	\$141,332	23.0	11.1	2.0%	4.4%	4.4%	\$854,710	\$141,332	23.0	11.1	2.0%	4.4%	4.4%	\$854,710	\$141,332		
312	Subst. Equip.	\$88,193,044	\$38,263,053	43.8%	38.5%	25.0	17.2	15.0%	4.8%	4.8%	14.0	8.3	12.0%	8.0%	8.0%	\$8,679,861	\$2,886,400	14.0	8.3	12.0%	8.0%	8.0%	\$8,679,861	\$2,886,400	14.0	8.3	12.0%	8.0%	8.0%	\$8,679,861	\$2,886,400		
314	Transformer Units	\$24,662,138	\$17,864,881	71.8%	48.7%	27.0	17.7	4.0%	3.8%	3.0%	19.8	10.4	3.0%	3.4%	3.4%	\$1,853,887	\$777,839	19.8	10.4	3.0%	3.4%	3.4%	\$1,853,887	\$777,839	19.8	10.4	3.0%	3.4%	3.4%	\$1,853,887	\$777,839		
315	Accessory Electric Equipment	\$1,128,798	\$8,081,777	54.8%	60.0%	30.0	15.8	3.0%	3.4%	3.3%	21.0	10.2	4.0%	3.0%	3.0%	\$304,700	\$187,714	21.0	10.2	4.0%	3.0%	3.0%	\$304,700	\$187,714	21.0	10.2	4.0%	3.0%	3.0%	\$304,700	\$187,714		
316	Miscellaneous Power Plant Equipment	\$1,391,881	\$884,828	63.6%	57.4%	32.0	15.0	1.0%	3.7%	2.8%	29.0	8.1	0.0%	4.2%	4.2%	\$50,381	\$15,288	29.0	8.1	0.0%	4.2%	4.2%	\$50,381	\$15,288	29.0	8.1	0.0%	4.2%	4.2%	\$50,381	\$15,288		
Total Utility Plant Fossil Site																																	
		\$145,798,193	\$70,642,982	48.5%	60.8%	26.0	17.3	10.8%	4.7%	4.7%	18.1	9.0	10.0%	6.8%	6.8%	\$9,897,805	\$4,108,063	18.1	9.0	10.0%	6.8%	6.8%	\$9,897,805	\$4,108,063	18.1	9.0	10.0%	6.8%	6.8%	\$9,897,805	\$4,108,063		