

State of Florida



# Public Service Commission

CAPITAL CIRCLE OFFICE CENTER • 2540 SHUMARD OAK BOULEVARD  
TALLAHASSEE, FLORIDA 32399-0850

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

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**DATE:** August 10, 2023

**TO:** Adam J. Teitzman, Commission Clerk, Office of Commission Clerk

**FROM:** Oakley Ward, Public Utility Analyst II, Division of Economics *Ow*

**RE:** Docket No. 20230045-EI - Petition for approval of revisions to underground residential tariff, underground commercial differential tariff, and overhead to underground conversion tariff, by Florida Power & Light Company.

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Attached are Attachments 1 and 2 of FPL's response to Question No. 8 of Staff's First Data Request (DN 03380-2023) in excel format.

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COMMISSION  
CLERK

**FAC 25-6.078 - URD Underground v. Overhead Operational Cost Differential  
- Net Present Value (NPV) Summary -**

	Year 1 (\$/PLM)		30-Year NPV (\$/PLM)			\$ / Lot
	O&M	Capital	O&M	Capital	Total	86.2
<b>LOW DENSITY</b>						
1. Underground	1,437	13,013	22,707	240,187	262,895	3,051
2. Overhead (excl embed VM & Poles)	(2,625)	(20,680)	(41,480)	(381,701)	(423,181)	(4,911)
3. Lost Pole Rental Revenue	1,022		16,150		16,150	187
4. Vegetation Management (URD)	0		(8,504)		(8,504)	(99)
5. Pole Inspection/Remediation (LD)	0	0	(910)	(14,865)	(15,774)	(183)
6. Litigation (Differential) **	n/a		n/a		n/a	n/a
7. Property Taxes and Insurance		(135)		(21,878)	(21,878)	(254)
<b>Differential (Non-Storm)</b>			<b>(12,037)</b>	<b>(178,256)</b>	<b>(190,293)</b>	<b>(2,208)</b>
<b>Avoided Storm Restoration:</b>						
	(34,309)		(119,597)		(119,597)	(1,388)

[1]

	Operational Cost / Lot			Total
	Non-Storm	Storm	Subtotal	
<b>LOW DENSITY</b>				
Pre-Operational Cost				908.62
Post-Operational Cost:	(2,208)	(1,388)	(3,596)	0.00

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	Year 1 (\$/PLM)		30-Year NPV (\$/PLM)			\$ / Lot
	O&M	Capital	O&M	Capital	Total	100.1
<b>HIGH DENSITY &amp; METER PEDESTAL</b>						
1. Underground	1,437	13,013	22,707	240,187	262,895	2,625
2. Overhead (excl embed VM & Poles)	(2,625)	(20,680)	(41,480)	(381,701)	(423,181)	(4,226)
3. Lost Pole Rental Revenue	1,022		16,150		16,150	161
4. Vegetation Management (URD)	0		(8,504)		(8,504)	(85)
5. Pole Inspection/Remediation (HD/MP)	0	0	(791)	(12,948)	(13,739)	(137)
6. Litigation (Differential) **	n/a		n/a		n/a	n/a
7. Property Taxes & Insurance		(135)		(21,617)	(21,617)	(216)
<b>Differential (Non-Storm)</b>			<b>(11,918)</b>	<b>(176,079)</b>	<b>(187,996)</b>	<b>(1,877.00)</b>
<b>Avoided Storm Restoration:</b>						
	(39,868)		(138,977)		(138,977)	(1,388)

[1]

	Operational Cost / Lot			Total
	Non-Storm	Storm	Subtotal	
<b>HIGH DENSITY</b>				
Pre-Operational Cost				396.47
Post-Operational Cost:	(1,877)	(1,388)	(3,265)	0.00

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	Operational Cost / Lot			Total
	Non-Storm	Storm	Subtotal	
<b>METER PEDESTAL</b>				
Pre-Operational Cost				(48.27)
Post-Operational Cost:	(1,877)	(1,388)	(3,265)	0.00

[2]  
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[2]

[1] For confidentiality purposes, litigation costs are embedded in Items 1. & 2. above for OH and UG facilities  
[2] Value capped at zero if negative

**FAC 25-6.078 - URD Underground v. Overhead Operational Cost Differential**  
**- Net Present Value (NPV) Summary -**

**FAC 25-6.078 - URD (Low Density) Underground v. Overhead Operational Cost Differential  
- Net Present Value (NPV) -**

<b>Non-Storm (190,293)</b>	<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>6</b>	<b>7</b>	<b>8</b>	<b>9</b>	<b>10</b>	<b>11</b>	<b>12</b>	<b>13</b>	<b>14</b>	<b>15</b>	<b>16</b>	<b>17</b>
	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>	<b>2030</b>	<b>2031</b>	<b>2032</b>	<b>2033</b>	<b>2034</b>	<b>2035</b>	<b>2036</b>	<b>2037</b>	<b>2038</b>
<b>Operating &amp; Maintenance (O&amp;M)</b>																	
1. Underground	1,437	1,477	1,505	1,537	1,568	1,599	1,631	1,665	1,700	1,736	1,773	1,812	1,852	1,893	1,935	1,979	2,023
2. Overhead (excl embed VM & Poles)	(2,625)	(2,698)	(2,749)	(2,807)	(2,865)	(2,921)	(2,979)	(3,041)	(3,106)	(3,172)	(3,239)	(3,310)	(3,383)	(3,458)	(3,535)	(3,614)	(3,696)
3. Lost Pole Rental Revenue	1,022	1,050	1,070	1,093	1,115	1,137	1,160	1,184	1,209	1,235	1,261	1,289	1,317	1,346	1,376	1,407	1,439
4. Vegetation Management (URD)	0	0	0	0	0	(4,095)	0	0	0	0	0	(4,641)	0	0	0	0	0
5. Pole Inspection/Remediation (LD)	0	0	0	0	0	0	0	0	(767)	0	0	0	0	0	0	0	(912)
6. Litigation (Differential) **	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
<b>Total O&amp;M Differential</b>	<b>(166)</b>	<b>(171)</b>	<b>(174)</b>	<b>(178)</b>	<b>(181)</b>	<b>(4,280)</b>	<b>(188)</b>	<b>(192)</b>	<b>(963)</b>	<b>(201)</b>	<b>(205)</b>	<b>(4,851)</b>	<b>(214)</b>	<b>(219)</b>	<b>(224)</b>	<b>(229)</b>	<b>(1,146)</b>
NPV - Operating @ 7.49%	(166)	(159)	(150)	(143)	(136)	(2,982)	(122)	(116)	(540)	(105)	(99)	(2,191)	(90)	(85)	(81)	(77)	(361)
<b>Cumulative NPV - O&amp;M</b>	<b>(166)</b>	<b>(325)</b>	<b>(475)</b>	<b>(618)</b>	<b>(754)</b>	<b>(3,736)</b>	<b>(3,858)</b>	<b>(3,974)</b>	<b>(4,515)</b>	<b>(4,620)</b>	<b>(4,719)</b>	<b>(6,910)</b>	<b>(7,000)</b>	<b>(7,086)</b>	<b>(7,167)</b>	<b>(7,244)</b>	<b>(7,605)</b>
<b>Capital Expenditures</b>																	
1. Underground	13,013	13,353	13,712	14,230	14,734	15,360	16,133	17,003	17,840	18,566	19,155	19,743	20,347	20,966	21,613	22,300	23,017
2. Overhead (excl embed Poles)	(20,680)	(21,220)	(21,790)	(22,613)	(23,414)	(24,409)	(25,639)	(27,021)	(28,351)	(29,505)	(30,440)	(31,375)	(32,335)	(33,319)	(34,348)	(35,439)	(36,578)
3. Pole Inspection/Remediation (LD)	0	0	0	0	0	0	0	0	(11,794)	0	0	0	0	0	0	0	(15,217)
4. Property Taxes & Insurance	(135)	(271)	(407)	(544)	(683)	(825)	(970)	(1,121)	(1,483)	(1,636)	(1,789)	(1,943)	(2,099)	(2,255)	(2,413)	(2,572)	(3,002)
<b>Total Capital Expenditures Differential</b>	<b>(7,802)</b>	<b>(8,138)</b>	<b>(8,485)</b>	<b>(8,928)</b>	<b>(9,364)</b>	<b>(9,874)</b>	<b>(10,476)</b>	<b>(11,139)</b>	<b>(23,788)</b>	<b>(12,574)</b>	<b>(13,074)</b>	<b>(13,575)</b>	<b>(14,087)</b>	<b>(14,608)</b>	<b>(15,147)</b>	<b>(15,711)</b>	<b>(31,780)</b>
NPV - Capital @ 7.49%	(7,802)	(7,571)	(7,344)	(7,188)	(7,014)	(6,881)	(6,791)	(6,718)	(13,347)	(6,564)	(6,349)	(6,133)	(5,920)	(5,712)	(5,510)	(5,317)	(10,005)
<b>Cumulative NPV - Capital</b>	<b>(7,802)</b>	<b>(15,373)</b>	<b>(22,717)</b>	<b>(29,906)</b>	<b>(36,920)</b>	<b>(43,800)</b>	<b>(50,592)</b>	<b>(57,310)</b>	<b>(70,657)</b>	<b>(77,221)</b>	<b>(83,570)</b>	<b>(89,702)</b>	<b>(95,623)</b>	<b>(101,335)</b>	<b>(106,844)</b>	<b>(112,161)</b>	<b>(122,166)</b>
NPV - Total Cash Flows	(7,968)	(7,730)	(7,494)	(7,331)	(7,150)	(9,863)	(6,913)	(6,834)	(13,888)	(6,668)	(6,448)	(8,324)	(6,010)	(5,797)	(5,591)	(5,394)	(10,366)
<b>Cumulative NPV - Total Cash Flows</b>	<b>(7,968)</b>	<b>(15,698)</b>	<b>(23,192)</b>	<b>(30,524)</b>	<b>(37,673)</b>	<b>(47,537)</b>	<b>(54,450)</b>	<b>(61,284)</b>	<b>(75,172)</b>	<b>(81,840)</b>	<b>(88,288)</b>	<b>(96,613)</b>	<b>(102,623)</b>	<b>(108,420)</b>	<b>(114,011)</b>	<b>(119,405)</b>	<b>(129,771)</b>
<b>30-Year Differential NPV</b>	<b>(190,293)</b>																

**FAC 25-6.078 - URD (Low Density) Underground v. Overhead Operational Cost Differential  
- Net Present Value (NPV) -**

<b>Non-Storm (190,293)</b>	18	19	20	21	22	23	24	25	26	27	28	29	30	Total (Nominal)
	<u>2039</u>	<u>2040</u>	<u>2041</u>	<u>2042</u>	<u>2043</u>	<u>2044</u>	<u>2045</u>	<u>2046</u>	<u>2047</u>	<u>2048</u>	<u>2049</u>	<u>2050</u>	<u>2051</u>	
<b>Operating &amp; Maintenance (O&amp;M)</b>														
1. Underground	2,068	2,113	2,161	2,210	2,260	2,311	2,363	2,417	2,472	2,528	2,586	2,646	2,707	59,964
2. Overhead (excl embed VM & Poles)	(3,777)	(3,861)	(3,948)	(4,037)	(4,128)	(4,221)	(4,316)	(4,415)	(4,515)	(4,619)	(4,724)	(4,833)	(4,944)	(109,538)
3. Lost Pole Rental Revenue	1,471	1,503	1,537	1,572	1,607	1,643	1,680	1,719	1,758	1,798	1,839	1,882	1,925	42,647
4. Vegetation Management (URD)	(5,296)	0	0	0	0	0	(6,052)	0	0	0	0	0	(6,932)	(27,016)
5. Pole Inspection/Remediation (LD)	0	0	0	0	0	0	0	(1,090)	0	0	0	0	0	(2,769)
6. Litigation (Differential) **	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
<b>Total O&amp;M Differential</b>	<b>(5,535)</b>	<b>(244)</b>	<b>(250)</b>	<b>(255)</b>	<b>(261)</b>	<b>(267)</b>	<b>(6,325)</b>	<b>(1,369)</b>	<b>(286)</b>	<b>(292)</b>	<b>(299)</b>	<b>(306)</b>	<b>(7,245)</b>	<b>(36,712)</b>
NPV - Operating @ 7.49%	(1,621)	(67)	(63)	(60)	(57)	(54)	(1,201)	(242)	(47)	(45)	(42)	(40)	(892)	
<b>Cumulative NPV - O&amp;M</b>	<b>(9,226)</b>	<b>(9,293)</b>	<b>(9,356)</b>	<b>(9,416)</b>	<b>(9,474)</b>	<b>(9,528)</b>	<b>(10,729)</b>	<b>(10,971)</b>	<b>(11,018)</b>	<b>(11,062)</b>	<b>(11,105)</b>	<b>(11,145)</b>	<b>(12,037)</b>	
<b>Capital Expenditures</b>														
1. Underground	23,749	24,504	25,287	26,095	26,926	27,784	28,676	29,600	30,556	31,548	32,575	33,636	34,732	676,752
2. Overhead (excl embed Poles)	(37,742)	(38,941)	(40,185)	(41,469)	(42,790)	(44,154)	(45,571)	(47,040)	(48,559)	(50,135)	(51,767)	(53,454)	(55,196)	(1,075,481)
3. Pole Inspection/Remediation (LD)	0	0	0	0	0	0	0	(19,569)	0	0	0	0	0	(46,580)
4. Property Taxes & Insurance	(3,158)	(3,315)	(3,474)	(3,634)	(3,797)	(3,955)	(4,110)	(4,611)	(4,766)	(4,924)	(5,084)	(5,246)	(5,410)	(79,631)
<b>Total Capital Expenditures Differential</b>	<b>(17,150)</b>	<b>(17,752)</b>	<b>(18,372)</b>	<b>(19,009)</b>	<b>(19,661)</b>	<b>(20,325)</b>	<b>(21,005)</b>	<b>(41,620)</b>	<b>(22,769)</b>	<b>(23,511)</b>	<b>(24,276)</b>	<b>(25,064)</b>	<b>(25,874)</b>	<b>(524,940)</b>
NPV - Capital @ 7.49%	(5,023)	(4,837)	(4,657)	(4,483)	(4,313)	(4,148)	(3,988)	(7,352)	(3,742)	(3,594)	(3,453)	(3,316)	(3,185)	
<b>Cumulative NPV - Capital</b>	<b>(127,189)</b>	<b>(132,025)</b>	<b>(136,682)</b>	<b>(141,165)</b>	<b>(145,478)</b>	<b>(149,626)</b>	<b>(153,615)</b>	<b>(160,966)</b>	<b>(164,708)</b>	<b>(168,302)</b>	<b>(171,755)</b>	<b>(175,071)</b>	<b>(178,256)</b>	
<b>NPV - Total Cash Flows</b>	<b>(6,644)</b>	<b>(4,903)</b>	<b>(4,720)</b>	<b>(4,543)</b>	<b>(4,370)</b>	<b>(4,203)</b>	<b>(5,189)</b>	<b>(7,593)</b>	<b>(3,789)</b>	<b>(3,639)</b>	<b>(3,495)</b>	<b>(3,357)</b>	<b>(4,077)</b>	
<b>Cumulative NPV - Total Cash Flows</b>	<b>(136,415)</b>	<b>(141,318)</b>	<b>(146,038)</b>	<b>(150,581)</b>	<b>(154,952)</b>	<b>(159,154)</b>	<b>(164,343)</b>	<b>(171,937)</b>	<b>(175,726)</b>	<b>(179,364)</b>	<b>(182,860)</b>	<b>(186,216)</b>	<b>(190,293)</b>	
<b>30-Year Differential NPV</b>														

**FAC 25-6.078 - URD (High Density & Meter Pedestal) Underground v. Overhead Operational Cost Differential  
- Net Present Value (NPV) -**

<b>Non-Storm (187,996)</b>	1	2	3	4	5	6	7	8	9	10	11	12	13	14
	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>	<u>2026</u>	<u>2027</u>	<u>2028</u>	<u>2029</u>	<u>2030</u>	<u>2031</u>	<u>2032</u>	<u>2033</u>	<u>2034</u>	<u>2035</u>
<b>Operating &amp; Maintenance (O&amp;M)</b>														
1. Underground	1,437	1,477	1,505	1,537	1,568	1,599	1,631	1,665	1,700	1,736	1,773	1,812	1,852	1,893
2. Overhead (excl embed VM & Poles)	(2,625)	(2,698)	(2,749)	(2,807)	(2,865)	(2,921)	(2,979)	(3,041)	(3,106)	(3,172)	(3,239)	(3,310)	(3,383)	(3,458)
3. Lost Pole Rental Revenue	1,022	1,050	1,070	1,093	1,115	1,137	1,160	1,184	1,209	1,235	1,261	1,289	1,317	1,346
4. Vegetation Management (URD)	0	0	0	0	0	(4,095)	0	0	0	0	0	(4,641)	0	0
5. Pole Inspection/Remediation (HD/MP)	0	0	0	0	0	0	0	0	(666)	0	0	0	0	0
6. Litigation (Differential) **	<u>n/a</u>	<u>n/a</u>	<u>n/a</u>	<u>n/a</u>	<u>n/a</u>	<u>n/a</u>	<u>n/a</u>	<u>n/a</u>	<u>n/a</u>	<u>n/a</u>	<u>n/a</u>	<u>n/a</u>	<u>n/a</u>	<u>n/a</u>
<b>Total O&amp;M Differential</b>	<b><u>(166)</u></b>	<b><u>(171)</u></b>	<b><u>(174)</u></b>	<b><u>(178)</u></b>	<b><u>(181)</u></b>	<b><u>(4,280)</u></b>	<b><u>(188)</u></b>	<b><u>(192)</u></b>	<b><u>(863)</u></b>	<b><u>(201)</u></b>	<b><u>(205)</u></b>	<b><u>(4,851)</u></b>	<b><u>(214)</u></b>	<b><u>(219)</u></b>
NPV - Operating @ 7.49%	<u>(166)</u>	<u>(159)</u>	<u>(150)</u>	<u>(143)</u>	<u>(136)</u>	<u>(2,982)</u>	<u>(122)</u>	<u>(116)</u>	<u>(484)</u>	<u>(105)</u>	<u>(99)</u>	<u>(2,191)</u>	<u>(90)</u>	<u>(85)</u>
<b>Cumulative NPV - O&amp;M</b>	<b><u>(166)</u></b>	<b><u>(325)</u></b>	<b><u>(475)</u></b>	<b><u>(618)</u></b>	<b><u>(754)</u></b>	<b><u>(3,736)</u></b>	<b><u>(3,858)</u></b>	<b><u>(3,974)</u></b>	<b><u>(4,458)</u></b>	<b><u>(4,563)</u></b>	<b><u>(4,663)</u></b>	<b><u>(6,854)</u></b>	<b><u>(6,944)</u></b>	<b><u>(7,029)</u></b>
<b>Capital Expenditures</b>														
1. Underground	13,013	13,353	13,712	14,230	14,734	15,360	16,133	17,003	17,840	18,566	19,155	19,743	20,347	20,966
2. Overhead (excl embed Poles)	(20,680)	(21,220)	(21,790)	(22,613)	(23,414)	(24,409)	(25,639)	(27,021)	(28,351)	(29,505)	(30,440)	(31,375)	(32,335)	(33,319)
3. Pole Inspection/Remediation (HD/MP)	0	0	0	0	0	0	0	0	(10,274)	0	0	0	0	0
4. Property Taxes & Insurance	<u>(135)</u>	<u>(271)</u>	<u>(407)</u>	<u>(544)</u>	<u>(683)</u>	<u>(825)</u>	<u>(970)</u>	<u>(1,121)</u>	<u>(1,457)</u>	<u>(1,609)</u>	<u>(1,763)</u>	<u>(1,918)</u>	<u>(2,075)</u>	<u>(2,232)</u>
<b>Total Capital Expenditures Differential</b>	<b><u>(7,802)</u></b>	<b><u>(8,138)</u></b>	<b><u>(8,485)</u></b>	<b><u>(8,928)</u></b>	<b><u>(9,364)</u></b>	<b><u>(9,874)</u></b>	<b><u>(10,476)</u></b>	<b><u>(11,139)</u></b>	<b><u>(22,241)</u></b>	<b><u>(12,548)</u></b>	<b><u>(13,049)</u></b>	<b><u>(13,550)</u></b>	<b><u>(14,063)</u></b>	<b><u>(14,585)</u></b>
NPV - Capital @ 7.49%	<u>(7,802)</u>	<u>(7,571)</u>	<u>(7,344)</u>	<u>(7,188)</u>	<u>(7,014)</u>	<u>(6,881)</u>	<u>(6,791)</u>	<u>(6,718)</u>	<u>(12,479)</u>	<u>(6,550)</u>	<u>(6,337)</u>	<u>(6,122)</u>	<u>(5,910)</u>	<u>(5,703)</u>
<b>Cumulative NPV - Capital</b>	<b><u>(7,802)</u></b>	<b><u>(15,373)</u></b>	<b><u>(22,717)</u></b>	<b><u>(29,906)</u></b>	<b><u>(36,920)</u></b>	<b><u>(43,800)</u></b>	<b><u>(50,592)</u></b>	<b><u>(57,310)</u></b>	<b><u>(69,789)</u></b>	<b><u>(76,339)</u></b>	<b><u>(82,675)</u></b>	<b><u>(88,797)</u></b>	<b><u>(94,707)</u></b>	<b><u>(100,410)</u></b>
NPV - Total Cash Flows	<u>(7,968)</u>	<u>(7,730)</u>	<u>(7,494)</u>	<u>(7,331)</u>	<u>(7,150)</u>	<u>(9,863)</u>	<u>(6,913)</u>	<u>(6,834)</u>	<u>(12,963)</u>	<u>(6,655)</u>	<u>(6,436)</u>	<u>(8,313)</u>	<u>(6,000)</u>	<u>(5,788)</u>
<b>Cumulative NPV - Total Cash Flows</b>	<b><u>(7,968)</u></b>	<b><u>(15,698)</u></b>	<b><u>(23,192)</u></b>	<b><u>(30,524)</u></b>	<b><u>(37,673)</u></b>	<b><u>(47,537)</u></b>	<b><u>(54,450)</u></b>	<b><u>(61,284)</u></b>	<b><u>(74,247)</u></b>	<b><u>(80,902)</u></b>	<b><u>(87,338)</u></b>	<b><u>(95,651)</u></b>	<b><u>(101,651)</u></b>	<b><u>(107,439)</u></b>
<b>30-Year Differential NPV</b>	<b><u>(187,996)</u></b>													

**FAC 25-6.078 - URD (High Density & Meter Pedestal) Underground v. Overhead Operational Cost Differential  
- Net Present Value (NPV) -**

<b>Non-Storm (187,996)</b>	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30
	<b>2036</b>	<b>2037</b>	<b>2038</b>	<b>2039</b>	<b>2040</b>	<b>2041</b>	<b>2042</b>	<b>2043</b>	<b>2044</b>	<b>2045</b>	<b>2046</b>	<b>2047</b>	<b>2048</b>	<b>2049</b>	<b>2050</b>	<b>2051</b>
<b>Operating &amp; Maintenance (O&amp;M)</b>																
1. Underground	1,935	1,979	2,023	2,068	2,113	2,161	2,210	2,260	2,311	2,363	2,417	2,472	2,528	2,586	2,646	2,707
2. Overhead (excl embed VM & Poles)	(3,535)	(3,614)	(3,696)	(3,777)	(3,861)	(3,948)	(4,037)	(4,128)	(4,221)	(4,316)	(4,415)	(4,515)	(4,619)	(4,724)	(4,833)	(4,944)
3. Lost Pole Rental Revenue	1,376	1,407	1,439	1,471	1,503	1,537	1,572	1,607	1,643	1,680	1,719	1,758	1,798	1,839	1,882	1,925
4. Vegetation Management (URD)	0	0	0	(5,296)	0	0	0	0	0	(6,052)	0	0	0	0	0	(6,932)
5. Pole Inspection/Remediation (HD/MP)	0	0	(793)	0	0	0	0	0	0	0	(947)	0	0	0	0	0
6. Litigation (Differential) **	<u>n/a</u>	<u>n/a</u>	<u>n/a</u>	<u>n/a</u>	<u>n/a</u>	<u>n/a</u>	<u>n/a</u>	<u>n/a</u>	<u>n/a</u>	<u>n/a</u>	<u>n/a</u>	<u>n/a</u>	<u>n/a</u>	<u>n/a</u>	<u>n/a</u>	<u>n/a</u>
<b>Total O&amp;M Differential</b>	<b>(224)</b>	<b>(229)</b>	<b>(1,026)</b>	<b>(5,535)</b>	<b>(244)</b>	<b>(250)</b>	<b>(255)</b>	<b>(261)</b>	<b>(267)</b>	<b>(6,325)</b>	<b>(1,226)</b>	<b>(286)</b>	<b>(292)</b>	<b>(299)</b>	<b>(306)</b>	<b>(7,245)</b>
NPV - Operating @ 7.49%	(81)	(77)	(323)	(1,621)	(67)	(83)	(60)	(57)	(54)	(1,201)	(217)	(47)	(45)	(42)	(40)	(892)
<b>Cumulative NPV - O&amp;M</b>	<b>(7,111)</b>	<b>(7,188)</b>	<b>(7,511)</b>	<b>(9,132)</b>	<b>(9,199)</b>	<b>(9,262)</b>	<b>(9,322)</b>	<b>(9,379)</b>	<b>(9,434)</b>	<b>(10,635)</b>	<b>(10,851)</b>	<b>(10,898)</b>	<b>(10,943)</b>	<b>(10,985)</b>	<b>(11,026)</b>	<b>(11,918)</b>
<b>Capital Expenditures</b>																
1. Underground	21,613	22,300	23,017	23,749	24,504	25,287	26,095	26,926	27,784	28,676	29,600	30,556	31,548	32,575	33,636	34,732
2. Overhead (excl embed Poles)	(34,348)	(35,439)	(36,578)	(37,742)	(38,941)	(40,185)	(41,469)	(42,790)	(44,154)	(45,571)	(47,040)	(48,559)	(50,135)	(51,767)	(53,454)	(55,196)
3. Pole Inspection/Remediation (HD/MP)	0	0	(13,255)	0	0	0	0	0	0	0	(17,046)	0	0	0	0	0
4. Property Taxes & Insurance	<u>(2,390)</u>	<u>(2,550)</u>	<u>(2,946)</u>	<u>(3,103)</u>	<u>(3,262)</u>	<u>(3,422)</u>	<u>(3,585)</u>	<u>(3,749)</u>	<u>(3,909)</u>	<u>(4,065)</u>	<u>(4,523)</u>	<u>(4,682)</u>	<u>(4,842)</u>	<u>(5,005)</u>	<u>(5,169)</u>	<u>(5,337)</u>
<b>Total Capital Expenditures Differential</b>	<b>(15,125)</b>	<b>(15,689)</b>	<b>(29,762)</b>	<b>(17,096)</b>	<b>(17,699)</b>	<b>(18,321)</b>	<b>(18,959)</b>	<b>(19,613)</b>	<b>(20,279)</b>	<b>(20,960)</b>	<b>(39,010)</b>	<b>(22,685)</b>	<b>(23,429)</b>	<b>(24,197)</b>	<b>(24,987)</b>	<b>(25,800)</b>
NPV - Capital @ 7.49%	(5,502)	(5,309)	(9,370)	(5,007)	(4,822)	(4,644)	(4,471)	(4,303)	(4,139)	(3,980)	(6,891)	(3,728)	(3,582)	(3,441)	(3,306)	(3,176)
<b>Cumulative NPV - Capital</b>	<b>(105,911)</b>	<b>(111,221)</b>	<b>(120,590)</b>	<b>(125,597)</b>	<b>(130,419)</b>	<b>(135,063)</b>	<b>(139,534)</b>	<b>(143,837)</b>	<b>(147,976)</b>	<b>(151,955)</b>	<b>(158,846)</b>	<b>(162,574)</b>	<b>(166,155)</b>	<b>(169,597)</b>	<b>(172,903)</b>	<b>(176,079)</b>
<b>NPV - Total Cash Flows</b>	<b>(5,583)</b>	<b>(5,387)</b>	<b>(9,693)</b>	<b>(6,628)</b>	<b>(4,889)</b>	<b>(4,707)</b>	<b>(4,531)</b>	<b>(4,360)</b>	<b>(4,193)</b>	<b>(5,180)</b>	<b>(7,107)</b>	<b>(3,775)</b>	<b>(3,626)</b>	<b>(3,484)</b>	<b>(3,347)</b>	<b>(4,068)</b>
<b>Cumulative NPV - Total Cash Flows</b>	<b>(113,022)</b>	<b>(118,409)</b>	<b>(128,101)</b>	<b>(134,729)</b>	<b>(139,618)</b>	<b>(144,325)</b>	<b>(148,856)</b>	<b>(153,216)</b>	<b>(157,410)</b>	<b>(162,590)</b>	<b>(169,697)</b>	<b>(173,472)</b>	<b>(177,098)</b>	<b>(180,582)</b>	<b>(183,929)</b>	<b>(187,996)</b>
<b>30-Year Differential NPV</b>																

**FAC 25-6.078 - URD (High Density & Meter Pedestal) Underground v. Overhead Operational Cost Differential  
- Net Present Value (NPV) -**

<b>Non-Storm (187,996)</b>	Total (Nominal)
<b>Operating &amp; Maintenance (O&amp;M)</b>	
1. Underground	59,964
2. Overhead (excl embed VM & Poles)	(109,538)
3. Lost Pole Rental Revenue	42,647
4. Vegetation Management (URD)	(27,016)
5. Pole Inspection/Remediation (HD/MP)	(2,406)
6. Litigation (Differential) **	<u>n/a</u>
<b>Total O&amp;M Differential</b>	<b><u>(36,349)</u></b>

NPV - Operating @ 7.49%  
Cumulative NPV - O&M

<b>Capital Expenditures</b>	
1. Underground	676,752
2. Overhead (excl embed Poles)	#####
3. Pole Inspection/Remediation (HD/MP)	(40,575)
4. Property Taxes & Insurance	<u>(78,548)</u>
<b>Total Capital Expenditures Differential</b>	<b><u>(517,852)</u></b>

NPV - Capital @ 7.49%  
Cumulative NPV - Capital

NPV - Total Cash Flows
<b>Cumulative NPV - Total Cash Flows</b>
<b>30-Year Differential NPV</b>



**FAC 25-6.078 - URD - Underground v. Overhead Operational Cost Differential - Inputs**

<b>LD (n-s)</b>																
	<b>(190,293)</b>															
<b>HD/MP</b>																
	<b>(187,996)</b>															
<b>Cash Flows (2018 \$)</b>		<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>	<u>2026</u>	<u>2027</u>	<u>2028</u>	<u>2029</u>	<u>2030</u>	<u>2031</u>	<u>2032</u>	<u>2033</u>	<u>2034</u>	<u>2035</u>	
<b>Operating &amp; Maintenance (O&amp;M)</b>																
i	1. Underground	c	1,437	1,437	1,437	1,437	1,437	1,437	1,437	1,437	1,437	1,437	1,437	1,437	1,437	
i	2. Overhead (excl embed VM & Poles)	c	(2,625)	(2,625)	(2,625)	(2,625)	(2,625)	(2,625)	(2,625)	(2,625)	(2,625)	(2,625)	(2,625)	(2,625)	(2,625)	
i	3. Lost Pole Rental Revenue	c	1,022	1,022	1,022	1,022	1,022	1,022	1,022	1,022	1,022	1,022	1,022	1,022	1,022	
i	4. Vegetation Management (URD)	c					(3,680)						(3,680)			
i	5. Pole Inspection/Remediation (LD)	c								(648)						
i	5. Pole Inspection/Remediation (HD/MP)	c								(563)						
i	6. Litigation (Differential) **	c	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	
n	7. Avoided Storm Restoration (T1-LD)	c	(34,309)				(34,309)					(34,309)				
n	7. Avoided Storm Restoration (T1-HD/MP)	c	(39,868)				(39,868)					(39,868)				
<b>Capital</b>																
i	1. Underground	p	13,013	13,013	13,013	13,013	13,013	13,013	13,013	13,013	13,013	13,013	13,013	13,013	13,013	
i	2. Overhead (excl embed Poles)	p	(20,680)	(20,680)	(20,680)	(20,680)	(20,680)	(20,680)	(20,680)	(20,680)	(20,680)	(20,680)	(20,680)	(20,680)	(20,680)	
i	3. Pole Inspection/Remediation (LD)	p								(8,603)						
i	3. Pole Inspection/Remediation (HD/MP)	p								(7,494)						
<b>Rates</b>																
	Consumer Price Index (CPI)		6.78%	2.78%	1.88%	2.13%	2.05%	1.96%	2.01%	2.08%	2.12%	2.12%	2.12%	2.20%	2.21%	2.20%
	Public Utility Private Fixed Investment (PUPFI)		10.83%	2.61%	2.69%	3.78%	3.54%	4.25%	5.04%	5.39%	4.92%	4.07%	3.17%	3.07%	3.06%	3.04%
	CPI Multiplier		1.0000	1.0278	1.0471	1.0694	1.0914	1.1127	1.1350	1.1586	1.1832	1.2082	1.2339	1.2611	1.2890	1.3173
	PUPFI Multiplier		1.0000	1.0261	1.0537	1.0935	1.1322	1.1803	1.2398	1.3066	1.3709	1.4268	1.4720	1.5172	1.5636	1.6112
	Book Depreciation	f	2.64%													
	Income Tax (Composite)		25.345%													
	Property Taxes		1.73%													
	Property Insurance		0.04%													
	Discount Rate (Incremental Cost of Capital)	a	7.49%													
	<b>Cost of Capital</b>		<u>Weight</u>	<u>Cost</u>	<u>Wtd Avg</u>											
	Debt		40.4%	3.89%	1.17%											
	Common		59.6%	10.60%	6.32%											
	<b>Discount Rate</b>		<u>100.00%</u>		<u>7.49%</u>											
	<b>Lots / Pole-Line Mile</b>		<u>Low</u>	<u>High</u>												
	Lots (customers)		210	176												
	Pole-Line Miles (excl services)		2.4	1.8												
	<b>Lots / Pole-Line Mile</b>		<u>86.2</u>	<u>100.1</u>												

**FAC 25-6.078 - URD - Underground v. Overhead Operational Cost Differential - Inputs**

<b>LD (n-s)</b>	<b>(190,293)</b>	15
<b>HD/MP</b>	<b>(187,996)</b>	<b>2036</b>

**Cash Flows (2018 \$)**

<b>Operating &amp; Maintenance (O&amp;M)</b>		
i	1. Underground	1,437
i	2. Overhead (excl embed VM & Poles)	(2,625)
i	3. Lost Pole Rental Revenue	1,022
i	4. Vegetation Management (URD)	
i	5. Pole Inspection/Remediation (LD)	
i	5. Pole Inspection/Remediation (HD/MP)	
i	6. Litigation (Differential) **	n/a
n	7. Avoided Storm Restoration (T1-LD)	
n	7. Avoided Storm Restoration (T1-HD/MP)	
<b>Capital</b>		
i	1. Underground	13,013
i	2. Overhead (excl embed Poles)	(20,680)
i	3. Pole Inspection/Remediation (LD)	
i	3. Pole Inspection/Remediation (HD/MP)	

**Rates**

Consumer Price Index (CPI)	2.22%
Public Utility Private Fixed Investment (PUPFI)	3.09%
CPI Multiplier	1.3466
PUPFI Multiplier	1.6609
Book Depreciation	
Income Tax (Composite)	
Property Taxes	
Property Insurance	
Discount Rate (Incremental Cost of Capital)	
<b>Cost of Capital</b>	
Debt	
Common	
<b>Discount Rate</b>	

**Lots / Pole-Line Mile**

Lots (customers)	
Pole-Line Miles (excl services)	
<b>Lots / Pole-Line Mile</b>	

**FAC 25-6.078 - URD - Underground v. Overhead Operational Cost Differential - Inputs**

<b>LD (n-s)</b>	<b>(190,293)</b>	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30
<b>HD/MP</b>	<b>(187,996)</b>	<b>2037</b>	<b>2038</b>	<b>2039</b>	<b>2040</b>	<b>2041</b>	<b>2042</b>	<b>2043</b>	<b>2044</b>	<b>2045</b>	<b>2046</b>	<b>2047</b>	<b>2048</b>	<b>2049</b>	<b>2050</b>	<b>2051</b>
<b>Cash Flows (2018 \$)</b>																
<b>Operating &amp; Maintenance (O&amp;M)</b>																
i	1. Underground	1,437	1,437	1,437	1,437	1,437	1,437	1,437	1,437	1,437	1,437	1,437	1,437	1,437	1,437	1,437
i	2. Overhead (excl embed VM & Poles)	(2,625)	(2,625)	(2,625)	(2,625)	(2,625)	(2,625)	(2,625)	(2,625)	(2,625)	(2,625)	(2,625)	(2,625)	(2,625)	(2,625)	(2,625)
i	3. Lost Pole Rental Revenue	1,022	1,022	1,022	1,022	1,022	1,022	1,022	1,022	1,022	1,022	1,022	1,022	1,022	1,022	1,022
i	4. Vegetation Management (URD)			(3,680)						(3,680)						(3,680)
i	5. Pole Inspection/Remediation (LD)		(648)								(648)					
i	5. Pole Inspection/Remediation (HD/MP)		(563)								(563)					
i	6. Litigation (Differential) **	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
n	7. Avoided Storm Restoration (T1-LD)	(34,309)					(34,309)					(34,309)				
n	7. Avoided Storm Restoration (T1-HD/MP)	(39,868)					(39,868)					(39,868)				
<b>Capital</b>																
i	1. Underground	13,013	13,013	13,013	13,013	13,013	13,013	13,013	13,013	13,013	13,013	13,013	13,013	13,013	13,013	13,013
i	2. Overhead (excl embed Poles)	(20,680)	(20,680)	(20,680)	(20,680)	(20,680)	(20,680)	(20,680)	(20,680)	(20,680)	(20,680)	(20,680)	(20,680)	(20,680)	(20,680)	(20,680)
i	3. Pole Inspection/Remediation (LD)		(8,603)								(8,603)					
i	3. Pole Inspection/Remediation (HD/MP)		(7,494)								(7,494)					
<b>Rates</b>																
	Consumer Price Index (CPI)	2.26%	2.25%	2.20%	2.21%	2.26%	2.26%	2.25%	2.25%	2.26%	2.28%	2.28%	2.29%	2.29%	2.30%	2.30%
	Public Utility Private Fixed Investment (PUPFI)	3.18%	3.21%	3.18%	3.18%	3.20%	3.19%	3.18%	3.19%	3.21%	3.23%	3.23%	3.25%	3.26%	3.26%	3.26%
	CPI Multiplier	1.3770	1.4080	1.4390	1.4708	1.5040	1.5380	1.5726	1.6079	1.6443	1.6818	1.7201	1.7595	1.7997	1.8411	1.8835
	PUPFI Multiplier	1.7137	1.7687	1.8251	1.8830	1.9432	2.0053	2.0691	2.1351	2.2036	2.2747	2.3481	2.4243	2.5033	2.5848	2.6690
	Book Depreciation															
	Income Tax (Composite)															
	Property Taxes															
	Property Insurance															
	Discount Rate (Incremental Cost of Capital)															
	Cost of Capital															
	Debt															
	Common															
	Discount Rate															
<b>Lots / Pole-Line Mile</b>																
	Lots (customers)															
	Pole-Line Miles (excl services)															
	<b>Lots / Pole-Line Mile</b>															

**FAC 25-6.078 - URD - Underground v. Overhead Operational Cost Differential - Inputs**

<b>LD (n-s)</b>	<b>(190,293)</b>	
<b>HD/MP</b>	<b>(187,996)</b>	<b>Total</b>

**Cash Flows (2018 \$)**

<b>Operating &amp; Maintenance (O&amp;M)</b>		
i	1. Underground	43,110
i	2. Overhead (excl embed VM & Poles)	(78,750)
i	3. Lost Pole Rental Revenue	30,660
i	4. Vegetation Management (URD)	(18,402)
i	5. Pole Inspection/Remediation (LD)	(1,944)
i	5. Pole Inspection/Remediation (HD/MP)	(1,689)
i	6. Litigation (Differential) **	n/a
n	7. Avoided Storm Restoration (T1-LD)	(205,853)
n	7. Avoided Storm Restoration (T1-HD/MP)	(239,211)
<b>Capital</b>		
i	1. Underground	390,390
i	2. Overhead (excl embed Poles)	(620,400)
i	3. Pole Inspection/Remediation (LD)	(25,809)
i	3. Pole Inspection/Remediation (HD/MP)	(22,482)

**Rates**

- Consumer Price Index (CPI)
- Public Utility Private Fixed Investment (PUPFI)
- CPI Multiplier
- PUPFI Multiplier
- Book Depreciation
- Income Tax (Composite)
- Property Taxes
- Property Insurance
- Discount Rate (Incremental Cost of Capital)
  
- Cost of Capital
  - Debt
  - Common
  - Discount Rate**

**Lots / Pole-Line Mile**

- Lots (customers)
- Pole-Line Miles (excl services)
- Lots / Pole-Line Mile**

**FAC 25-6.078 - URD Underground v. Overhead Operational Cost Differential - O&M**

8	A	B	C	D	E	F	G	H	I
		Acct	Description	5-Year Avg	2022	2021	2020	2019	2018
9		<b>FERC Form 1 Distribution O&amp;M</b>							
10		580	Operation - Supervision & Engineering	19,853,811	17,856,629	22,555,192	18,477,916	18,019,575	22,359,742
11		581	Operation - Load Dispatching	4,854,611	4,342,699	4,587,353	5,130,288	4,758,804	5,453,911
12		582	Operation - Station	4,250,626	4,459,451	4,545,167	3,768,244	4,205,013	4,275,256
13		583	Operation - Overhead Line	13,478,012	14,469,127	14,109,754	13,068,250	11,779,340	13,963,589
14		584	Operation - Underground Line	10,143,892	8,882,277	17,422,981	7,877,721	8,303,281	8,233,201
15		585	Operation - Street Lighting & Signal Systems	548,429	238,660	294,824	443,384	843,426	921,849
16		586	Operation - Meters	115,113	(3,358,652)	356,373	(2,680,860)	4,978,299	1,280,404
17		587	Operation - Customer Installation	1,461,055	(205,975)	189,865	1,769,620	2,110,393	3,441,371
18		588	Operation - Miscellaneous Distribution	33,603,133	32,715,468	32,082,128	31,532,247	34,848,288	36,837,533
19		589	Operation - Rents	8,375,669	3,984,023	15,836,903	3,096,942	9,700,833	9,259,645
20		590	Maintenance - Supervision & Engineering	21,939,244	17,205,672	21,298,503	22,214,890	23,241,438	25,735,715
21		591	Maintenance - Structures	2,806,656	787,444	3,268,071	3,409,338	2,800,143	3,768,284
22		592	Maintenance - Station Equipment	12,572,553	11,182,109	12,612,402	12,775,223	13,322,109	12,970,924
23		593	Maintenance - Overhead Line	123,854,647	134,425,580	127,322,034	111,817,194	120,194,606	125,513,819
24		594	Maintenance - Underground Line	18,139,572	16,165,333	13,909,355	18,315,508	20,807,411	21,500,255
25		595	Maintenance - Line Transformers	462,897	159,187	358,182	378,847	552,594	865,675
26		596	Maintenance - Street Lighting & Signal Systems	7,173,471	3,719,714	5,682,301	8,755,892	9,236,113	8,473,335
27		597	Maintenance - Meters	4,226,696	5,228,944	3,911,908	4,153,726	4,527,165	3,311,739
28		598	Maintenance - Miscellaneous Distribution Plant	10,377,700	10,382,545	9,738,866	10,081,084	8,698,963	12,987,042
29			<b>Total O&amp;M</b>	<b>298,237,787</b>	<b>282,640,235</b>	<b>310,082,162</b>	<b>274,385,454</b>	<b>302,927,794</b>	<b>321,153,289</b>
30									

**FAC 25-6.078 - URD Underground v. Overhead Operational Cost Differential - O&M**

8	A	B	C	D	E	F	G	H	I
31	<b>Acct</b>		<b>Description</b>	<b>5-Year Avg</b>	<b>2022</b>	<b>2021</b>	<b>2020</b>	<b>2019</b>	<b>2018</b>
32	580		Operation - Supervision & Engineering	(4,133,360)	(5,827,296)	(4,649,139)	(3,930,845)	(2,997,671)	(3,261,847)
33			Operation - Supervision & Engineering	(1,704,987)	(1,365,819)	(912,747)	(1,676,149)	(2,649,819)	(1,920,401)
34	581		Operation - Load Dispatching	(4,649,024)	(4,342,699)	(4,568,408)	(4,968,940)	(4,553,743)	(4,811,330)
35	582		Operation - Station	(3,866,577)	(4,459,451)	(4,007,362)	(3,541,648)	(3,682,653)	(3,641,773)
36	583		Operation - Overhead Line	(1,217,377)	(1,227,023)	(2,235,455)	(373,056)	(897,174)	(1,354,176)
37	584		Operation - Underground Line	(1,845,371)	363,188	(9,521,380)	(14,276)	(22,013)	(32,375)
38	585		Operation - Street Lighting & Signal Systems	(225,832)	(238,660)	(256,693)	(220,050)	(216,834)	(196,922)
39	586		Operation - Meters	1,520,429	3,358,652	1,983,380	4,869,522	(3,516,240)	906,833
40	587		Operation - Customer Installation	(778,163)	205,975	160,525	(1,275,293)	(1,031,047)	(1,950,973)
41	588		Operation - Miscellaneous Distribution	(6,758,932)	(7,944,382)	(4,035,897)	(7,382,000)	(8,492,491)	(5,939,887)
42	590		Maintenance - Supervision & Engineering	(4,404,778)	(4,773,661)	(4,416,219)	(5,043,087)	(4,327,207)	(3,463,714)
43			Maintenance - Supervision & Engineering	(7,483,900)	(5,833,020)	(7,229,557)	(7,517,801)	(8,090,881)	(8,748,241)
44	591		Maintenance - Structures	(721,254)	(787,444)	(791,271)	(793,894)	(645,161)	(588,502)
45	592		Maintenance - Station Equipment	(11,995,402)	(11,182,109)	(12,100,888)	(12,024,235)	(12,944,675)	(11,725,105)
46	593		Maintenance - Overhead Line	(61,444,139)	(68,499,522)	(62,740,537)	(59,792,706)	(59,553,050)	(56,634,882)
47	594		Maintenance - Underground Line	(244,238)	(158,052)	(293,121)	(405,116)	(286,746)	(78,154)
48	595		Maintenance - Line Transformers	(3,344)	33,508	(0)	(0)	(2,773)	(47,457)
49	596		Maintenance - Street Lighting & Signal Systems	(6,438,988)	(3,719,714)	(4,510,197)	(7,732,043)	(8,259,404)	(7,973,582)
50	597		Maintenance - Meters	(4,019,779)	(5,228,944)	(3,905,076)	(4,089,041)	(3,745,530)	(3,130,302)
51	598		Maintenance - Miscellaneous Distribution Plant	(9,596,587)	(10,301,130)	(8,999,099)	(7,703,123)	(8,566,814)	(12,412,771)
52			<b>Total Adjustments</b>	<b>(130,011,603)</b>	<b>(131,927,603)</b>	<b>(133,029,142)</b>	<b>(123,613,780)</b>	<b>(134,481,926)</b>	<b>(127,005,562)</b>
53									

**FAC 25-6.078 - URD Underground v. Overhead Operational Cost Differential - O&M**

	A	B	C	D	E	F	G	H	I
8		<b>Acct</b>	<b>Description</b>	<b>5-Year Avg</b>	<b>2022</b>	<b>2021</b>	<b>2020</b>	<b>2019</b>	<b>2018</b>
54			<b>Adjusted O&amp;M (excl. embedded Vegetation &amp; Pole Programs)</b>						
55		580	Operation - Supervision & Engineering	14,015,464	10,663,514	16,993,306	12,870,922	12,372,085	17,177,494
56		581	Operation - Load Dispatching	205,587	-	18,945	161,348	205,061	642,581
57		582	Operation - Station	384,049	-	537,805	226,596	522,360	633,483
58		583	Operation - Overhead Line	12,260,635	13,242,104	11,874,299	12,695,194	10,882,166	12,609,413
59		584	Operation - Underground Line	8,298,521	9,245,465	7,901,601	7,863,445	8,281,268	8,200,826
60		585	Operation - Street Lighting & Signal Systems	322,597	-	38,131	223,334	626,592	724,927
61		586	Operation - Meters	1,635,542	-	2,339,753	2,188,662	1,462,059	2,187,237
62		587	Operation - Customer Installation	682,892	-	350,390	494,327	1,079,346	1,490,398
63		588	Operation - Miscellaneous Distribution	26,844,201	24,771,086	28,046,231	24,150,247	26,355,797	30,897,646
64		589	Operation - Rents	8,375,669	3,984,023	15,836,903	3,096,942	9,700,833	9,259,645
65		590	Maintenance - Supervision & Engineering	10,050,566	6,598,991	9,652,727	9,654,002	10,823,350	13,523,761
66		591	Maintenance - Structures	2,085,402	-	2,476,800	2,615,444	2,154,982	3,179,782
67		592	Maintenance - Station Equipment	577,151	-	511,514	750,988	377,434	1,245,819
68		593	Maintenance - Overhead Line	62,410,507	65,926,058	64,581,497	52,024,488	60,641,556	68,878,937
69		594	Maintenance - Underground Line	17,895,334	16,007,281	13,616,234	17,910,392	20,520,665	21,422,101
70		595	Maintenance - Line Transformers	459,553	192,695	358,182	378,847	549,821	818,218
71		596	Maintenance - Street Lighting & Signal Systems	734,483	-	1,172,104	1,023,849	976,709	499,753
72		597	Maintenance - Meters	206,918	-	6,832	64,685	781,635	181,437
73		598	Maintenance - Miscellaneous Distribution Plant	781,113	81,416	739,766	2,377,961	132,149	574,271
74			<b>Total CIAC-Related O&amp;M</b>	<b>168,226,184</b>	<b>150,712,632</b>	<b>177,053,019</b>	<b>150,771,674</b>	<b>168,445,868</b>	<b>194,147,727</b>
75									

**FAC 25-6.078 - URD Underground v. Overhead Operational Cost Differential - O&M**

8	A	B	C	D	E	F	G	H	I
			Description	5-Year Avg	2022	2021	2020	2019	2018
76			<b>Adjusted O&amp;M - Underground</b>						
77	580		Operation - Supervision & Engineering	5,954,606	4,056,128	9,389,419	4,840,718	5,115,313	6,371,451
78	584		Operation - Underground Line	8,298,521	9,245,465	7,901,601	7,863,445	8,281,268	8,200,826
79	588		Operation - Miscellaneous Distribution	11,271,832	9,422,288	15,496,561	9,082,840	10,896,963	11,460,510
80	590		Maintenance - Supervision & Engineering	2,340,479	1,321,696	1,652,978	2,542,671	2,790,320	3,394,729
81	594		Maintenance - Underground Line	17,895,334	16,007,281	13,616,234	17,910,392	20,520,665	21,422,101
82	595		Maintenance - Line Transformers	109,370	38,594	61,337	99,781	141,747	205,389
83	598		Maintenance - Miscellaneous Distribution Plant	189,503	16,307	126,681	626,307	34,069	144,153
84			<b>Subtotal Underground O&amp;M</b>	<b>46,059,645</b>	<b>40,107,759</b>	<b>48,244,810</b>	<b>42,966,154</b>	<b>47,780,345</b>	<b>51,199,159</b>
85									
86			<b>Adjusted O&amp;M - Overhead (excl. embedded Vegetation &amp; Pole Program)</b>						
87	580		Operation - Supervision & Engineering	8,060,858	6,607,386	7,603,887	8,030,204	7,256,772	10,806,043
88	583		Operation - Overhead Line	12,260,635	13,242,104	11,874,299	12,695,194	10,882,166	12,609,413
89	588		Operation - Miscellaneous Distribution	15,572,369	15,348,798	12,549,670	15,067,407	15,458,833	19,437,136
90	589		Operation - Rents	8,375,669	3,984,023	15,836,903	3,096,942	9,700,833	9,259,645
91	590		Maintenance - Supervision & Engineering	7,710,087	5,277,295	7,999,749	7,111,331	8,033,030	10,129,032
92	593		Maintenance - Overhead Line	62,410,507	65,926,058	64,581,497	52,024,488	60,641,556	68,878,937
93	595		Maintenance - Line Transformers	350,183	154,101	296,845	279,066	408,074	612,829
94	598		Maintenance - Miscellaneous Distribution Plant	591,609	65,109	613,085	1,751,654	98,081	430,118
95			<b>Subtotal Overhead O&amp;M</b>	<b>115,331,918</b>	<b>110,604,873</b>	<b>121,355,936</b>	<b>100,056,287</b>	<b>112,479,345</b>	<b>132,163,151</b>
96									
97									
98									
99			<b>Pole-Line Miles (PLM)</b>						
100			Underground (trench)		37,727	36,025	35,068	27,867	27,801
101			Overhead (pole line)		41,095	41,399	41,519	47,991	48,112
102			<b>Total</b>		<b>78,822</b>	<b>77,424</b>	<b>76,587</b>	<b>75,858</b>	<b>75,913</b>
103									
104			<b>CIAC-Related O&amp;M [per PLM]</b>						
105			1. Underground	1,437	1,063	1,339	1,225	1,715	1,842
106			2. Overhead (excl. embedded Vegetation & Pole P	(2,625)	(2,691)	(2,931)	(2,410)	(2,344)	(2,747)
107			<b>Differential</b>	<b>(1,188)</b>	<b>(1,628)</b>	<b>(1,592)</b>	<b>(1,185)</b>	<b>(629)</b>	<b>(905)</b>
108									
109									
110									



**FAC 25-6.078 - URD Underground v. Overhead Operational Cost Differential - O&M**

8	A	B	C	D	E	F	G	H	I
			Description	5-Year Avg	2022	2021	2020	2019	2018
111			<b>(a) Non-P&amp;W Supervision &amp; Engineering Allocation % (non-substation)</b>						
112			<b>Operations</b>						
113		580	Operation - Supervision & Engineering Total		17,856,629	22,555,192	18,477,916	18,019,575	22,359,742
114		580	Various Adjustments		(5,827,296)	(4,649,139)	(3,930,845)	(2,997,671)	(3,261,847)
115			<b>Adjusted Operation - Supervision &amp; Engineering</b>		<b>12,029,333</b>	<b>17,906,053</b>	<b>14,547,071</b>	<b>15,021,904</b>	<b>19,097,895</b>
116		58*	Total Operations (incl. Supervision & Engineering)		83,383,707	111,980,540	82,483,752	99,547,252	106,026,501
117		582	Operation - Station		(4,459,451)	(4,007,362)	(3,541,648)	(3,682,653)	(3,641,773)
118			<b>Non-Substation Total</b>		<b>78,924,256</b>	<b>107,973,178</b>	<b>78,942,104</b>	<b>95,864,599</b>	<b>102,384,728</b>
119			<b>Operations - % of Total (580 adjustment)</b>		<b>15%</b>	<b>17%</b>	<b>18%</b>	<b>16%</b>	<b>19%</b>
120									
121			<b>Maintenance</b>						
122		590	Maintenance - Supervision & Engineering		17,205,672	21,298,503	22,214,890	23,241,438	25,735,715
123		590	590.200 - Substation Distrib Maint Supv & Engineer		(4,773,661)	(4,416,219)	(5,043,087)	(4,327,207)	(3,463,714)
124			<b>Non-Substation Supervision &amp; Engineering</b>		<b>12,432,011</b>	<b>16,882,284</b>	<b>17,171,803</b>	<b>18,914,231</b>	<b>22,272,001</b>
125		59*	Total Operations (incl. Supervision & Engineering)		199,256,528	198,101,622	191,901,702	203,380,542	215,126,788
126		59*	Maintenance - Structures & Station Equipment		(11,969,553)	(12,892,159)	(12,818,129)	(13,589,836)	(12,313,607)
127			<b>Non-Substation Total</b>		<b>187,286,975</b>	<b>185,209,463</b>	<b>179,083,573</b>	<b>189,790,706</b>	<b>202,813,181</b>
128			<b>Maintenance - % of Total (590 adjustment)</b>		<b>7%</b>	<b>9%</b>	<b>10%</b>	<b>10%</b>	<b>11%</b>
129									
130			<b>(b) Overhead v. Underground Allocation % *</b>						
131			Operations - Overhead Line [583 / (583+584)]	<b>58%</b>	62%	45%	62%	59%	63%
132			Maintenance - Overhead Line [593 / (593+594)]	<b>77%</b>	80%	83%	74%	74%	75%
133			* Applied to Supervision, Miscellaneous & Transformers						
134			* Maintenance Excludes Vegetation Adjustments						
135									
136									
137									
138			62X SS Veg						
139			85A Rel Veg						
139			Total		(69,880,320)	(60,006,355)	(60,592,457)	(60,292,309)	(61,362,378)
140									
141									
142									
143			<b>Lost Pole Rental Revenues [per PLM]</b>						
144			454.300 - CATV		19,748,365	23,139,327	23,674,856	15,843,145	16,659,507
145			454.400 - BellSouth Joint Use, 454.611 - Fibernet		24,918,913	12,764,632	45,073,789	27,042,599	26,179,222
146			<b>Subtotal Pole Rental Revenues</b>		<b>44,667,278</b>	<b>35,903,959</b>	<b>68,748,646</b>	<b>42,885,744</b>	<b>42,838,729</b>
147									
148			<b>3. Lost Pole Rental Revenues [per PLM]</b>		<b>1,022</b>	<b>874</b>	<b>1,661</b>	<b>894</b>	<b>890</b>
149									

**FAC 25-6.078 - URD Underground v. Overhead Operational Cost Differential - O&M**

8	A	B	C	D	E	F	G	H	I
	Acct		Description	5-Year Avg	2022	2021	2020	2019	2018
151									
152			<b>Vegetation Management [per PLM]</b>						
153			Actual Cost (2022)	70,968,454					
154			Actual Trimmed Miles (2022)	19,283					
155			<b>Cost / PLM (nominal \$)</b>	<b>3,680</b>					
156			Adjustment for FPL Policies (e.g., RTRP, etc.)	-100%					
157			<b>Net Cost / PLM (nominal \$)</b>	<b>3,680</b>					
158			CPI Multiplier	1.0000					
159			<b>4. Vegetation Management [per PLM]</b>	<b>3,680</b>					
160									
161									
162									
163			<b>Pole Inspection / Remediation [per PLM]</b>						
164				<b>Low Density</b>	<b>High / Meter</b>				
165			Non-Service Poles	75	48				
166			Pole-Line Miles (excl services)	2.4	1.8				
167			<b>Poles / Line Mile</b>	<b>31</b>	<b>27</b>				
168									
169						<b>Cost / Pole</b>		<b>Cost / PLM</b>	
170				<b>Strength</b>	<b>Quantity</b>	<b>O&amp;M</b>	<b>Capital</b>	<b>O&amp;M</b>	<b>Capital</b>
170			<b>Low Density</b>						
171			Inspections		31	(11)	(43)	(341)	(1,320)
172			Reinforcements - CT Truss (CCA)	0.48%	0.1	-	(586)	-	(87)
173			Reinforcements - ET Truss (CCA)	1.93%	0.6	-	(1,573)	-	(941)
174			Replacements (CCA)	2.50%	0.8	(394)	(8,058)	(307)	(6,255)
175			<b>5. &amp; 3. LD Pole Inspect/Remed [per PLM]</b>					<b>(648)</b>	<b>(8,603)</b>
176			<b>High Density / Meter Pedestal</b>						
177			Inspections		27	(11)	(43)	(297)	(1,150)
178			Reinforcements - CT Truss (CCA)	0.48%	0.1	-	(586)	-	(76)
179			Reinforcements - ET Truss (CCA)	1.93%	0.5	-	(1,573)	-	(820)
180			Replacements (CCA)	2.50%	0.7	(394)	(8,058)	(266)	(5,448)
181			<b>5. &amp; 3. HD/MP Pole Inspect/Remed [per PLM]</b>					<b>(563)</b>	<b>(7,494)</b>
182									
183									
184									
185			<b>(c) Litigation</b>						
186				<b>Total</b>					
187			OH	12,841,489	2,568,298	513,660	102,732	20,546	4,109
188			UG	-	-	-	-	-	-
189									
190									
191									
192			<b>(d) Removal of Hurricane Irma write off in the year noted in column</b>		325,859	24,099,089	174,193,966	229,882,787	6,279,746
193			FPL		325,859	24,099,089	174,193,966	229,882,787	6,279,746
194									

Sally Fred Eta Elsa Isaias      Isaias and Eta      Dorian      remaining irma

**FAC 25-6.078 - URD Underground v. Overhead Operational Cost Differential - O&M**

	A	B	C	D	E	F	G	H	I
8		<u>Acct</u>	<u>Description</u>	<u>5-Year Avg</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
195			Gulf						
196									
197	<i>NOTE - FERC # for 2022 are preliminary as of February 2023.</i>								

**FAC 25-6.078 - URD Underground v. Overhead Operational Cost Differential - Capital Expenditures**

	A	B	C	D	E	F	G	H	I	J
	Acct		Description		5-Year Avg	2022	2021	2020	2019	2018
8										
9	<b>FERC Form 1 Distribution Capital - Underground</b>									
10				Plant-in-Service Additions						
11	366		Conduit & Structures		204,641,291	350,919,849	252,928,172	161,175,551	142,618,867	115,564,018
12	367		Conductors & Devices		286,935,285	352,664,221	299,180,380	284,045,739	281,266,317	217,519,769
13	368		Transformers		117,723,219	170,637,062	104,269,306	93,260,721	112,814,311	107,634,694
14			Removal Costs							
										Net number noted in the CIAC - Related Section
15	<b>Total Capital - Underground</b>				<b>609,299,795</b>	<b>874,221,132</b>	<b>656,377,858</b>	<b>538,482,010</b>	<b>536,699,495</b>	<b>440,718,481</b>
16										
17	<b>FERC Form 1 Distribution Capital - Overhead</b>									
18				Plant-in-Service Additions						
19	364		Poles, Towers & Fixtures		333,840,969	343,755,859	326,495,784	308,272,808	326,000,715	364,679,680
20	365		Overhead Conductors & Devices		436,893,731	469,032,503	452,817,607	463,254,153	376,188,997	423,175,393
21	368		Transformers		137,879,775	170,429,551	144,452,905	118,495,140	133,375,209	122,646,070
22			Removal Costs							
										Net number noted in the CIAC - Related Section
23	<b>Total Capital - Overhead</b>				<b>908,614,475</b>	<b>983,217,913</b>	<b>923,766,296</b>	<b>890,022,101</b>	<b>835,564,921</b>	<b>910,501,143</b>
24						46%	41%	37%	38%	30%
25										
26	<b>Capital Adjustments - Underground</b>					0.50	0.42	0.44	0.46	0.47
27				Plant-in-Service Additions						
28	366		Conduit & Structures		(53,773,391)	(66,695,519)	(37,404,815)	(46,226,347)	(65,986,871)	(52,553,404)
29	367		Conductors & Devices		(100,974,586)	(85,695,560)	(63,418,094)	(168,733,647)	(111,873,195)	(75,152,435)
30	368		Transformers		(26,814,871)	(45,558,027)	(27,683,034)	(17,182,442)	(19,148,939)	(24,501,915)
31			Removal Costs							
										Net number noted in the CIAC - Related Section
32	<b>Total Adjustments - Underground</b>				<b>(181,562,849)</b>	<b>(197,949,107)</b>	<b>(128,505,943)</b>	<b>(232,142,436)</b>	<b>(197,009,005)</b>	<b>(152,207,754)</b>
33										
34	<b>Capital Adjustments - Overhead</b>									
35				Plant-in-Service Additions						
36	364		Poles, Towers & Fixtures		(46,343,056)	(35,285,900)	(34,135,046)	(21,751,021)	(63,998,734)	(76,544,579)
37	365		Overhead Conductors & Devices		(26,217,884)	(22,159,718)	(9,520,257)	(41,618,701)	(30,561,938)	(27,228,807)
38	368		Transformers		(30,996,779)	(45,502,625)	(35,055,881)	(21,868,562)	(22,007,461)	(30,549,367)
39			Removal Costs							
										Net number noted in the CIAC - Related Section
40	<b>Total Adjustments - Overhead</b>				<b>(103,557,720)</b>	<b>(102,948,243)</b>	<b>(78,711,184)</b>	<b>(85,238,284)</b>	<b>(116,568,134)</b>	<b>(134,322,753)</b>
41										
42										

**FAC 25-6.078 - URD Underground v. Overhead Operational Cost Differential - Capital Expenditures**

	A	B	C	D	E	F	G	H	I	J
	Acct			Description	5-Year Avg	2022	2021	2020	2019	2018
8										
43	<b>Adjusted Capital - Underground</b>									
44				Plant-in-Service Additions						
45	366			Conduit & Structures	150,867,900	284,224,330	215,523,357	114,949,204	76,631,996	63,010,614
46	367			Conductors & Devices	185,960,699	266,968,661	235,762,286	115,312,091	169,393,122	142,367,335
47	368			Transformers	90,908,347	125,079,034	76,586,271	76,078,279	93,665,372	83,132,779
48				Removal Costs	7,730,542	8,610,575	6,752,098	9,376,225	7,893,921	6,019,889
49	<b>Total Adjusted Capital - Underground</b>				<b>435,467,488</b>	<b>684,882,600</b>	<b>534,624,013</b>	<b>315,715,799</b>	<b>347,584,412</b>	<b>294,530,617</b>
50										
51	<b>Adjusted Capital - Overhead (excl. embed Pole Program)</b>									
52				Plant-in-Service Additions						
53	364			Poles, Towers & Fixtures	287,497,913	308,469,959	292,360,738	286,521,787	262,001,981	288,135,101
54	365			Overhead Conductors & Devices	410,675,847	446,872,785	443,297,350	421,635,452	345,627,059	395,946,586
55	368			Transformers	106,882,996	124,926,927	109,397,024	96,626,578	111,367,747	92,096,703
56				Removal Costs	97,111,390	94,798,176	82,880,008	107,490,109	104,756,765	95,631,893
57	<b>Total Adjusted Capital - Overhead (excl. e</b>				<b>902,168,146</b>	<b>975,067,846</b>	<b>927,935,120</b>	<b>912,273,927</b>	<b>823,753,552</b>	<b>871,810,283</b>
58										
59										
60										
61										
62	<b>Pole-Line Miles (PLM)</b>									
63				Underground (trench)		37,727	36,025	35,068	27,867	27,801
64				Overhead (pole line)		41,095	41,399	41,519	47,991	48,112
65	<b>Total</b>					<b>78,822</b>	<b>77,424</b>	<b>76,587</b>	<b>75,858</b>	<b>75,913</b>
66										
67										
68	<b>Capital Expenditures [per PLM]</b>									
69	<b>1. Underground</b>					18,154	14,840	9,003	12,473	10,594
70	<b>2. Overhead (excl. embedded Pole</b>					(23,727)	(22,414)	(21,972)	(17,165)	(18,120)
71	<b>Differential</b>				<b>(7,667)</b>	<b>(5,574)</b>	<b>(7,574)</b>	<b>(12,969)</b>	<b>(4,692)</b>	<b>(7,526)</b>

**FAC 25-6.078 - URD (Low Density) Underground v. Overhead Operational Cost Differential - Property Taxes & Insurance**

Florida Power & Light Company  
 Docket No.: 20230045-EI  
 Staff's First Data Request  
 Request No: 8  
 Attachment No. 1 of 2  
 Tab 7 of 8

	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	
	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>	<u>2026</u>	<u>2027</u>	<u>2028</u>	<u>2029</u>	<u>2030</u>	<u>2031</u>	<u>2032</u>	<u>2033</u>	<u>2034</u>	<u>2035</u>	<u>2036</u>	<u>2037</u>	
<b>Capital</b>																	
1. Underground	13,013	13,353	13,712	14,230	14,734	15,360	16,133	17,003	17,840	18,566	19,155	19,743	20,347	20,966	21,613	22,300	
2. Overhead (excl embed Poles)	(20,680)	(21,220)	(21,790)	(22,613)	(23,414)	(24,409)	(25,639)	(27,021)	(28,351)	(29,505)	(30,440)	(31,375)	(32,335)	(33,319)	(34,348)	(35,439)	
3. Pole Inspection/Remediation (LD)	0	0	0	0	0	0	0	0	(11,794)	0	0	0	0	0	0	0	
<b>Total Capital</b>	<b>(7,667)</b>	<b>(7,867)</b>	<b>(8,079)</b>	<b>(8,384)</b>	<b>(8,681)</b>	<b>(9,050)</b>	<b>(9,506)</b>	<b>(10,018)</b>	<b>(22,305)</b>	<b>(10,939)</b>	<b>(11,285)</b>	<b>(11,632)</b>	<b>(11,988)</b>	<b>(12,353)</b>	<b>(12,734)</b>	<b>(13,139)</b>	
<b>Undepreciated Balance</b>	<b>(7,667)</b>	<b>(15,534)</b>	<b>(23,613)</b>	<b>(31,996)</b>	<b>(40,677)</b>	<b>(49,727)</b>	<b>(59,232)</b>	<b>(69,250)</b>	<b>(91,556)</b>	<b>#####</b>	<b>#####</b>	<b>#####</b>	<b>#####</b>	<b>#####</b>	<b>(162,487)</b>	<b>(175,626)</b>	
<b>Accum Book Depreciation</b>																	
2,022	(7,667)	0	(202)	(405)	(607)	(810)	(1,012)	(1,214)	(1,417)	(1,619)	(1,822)	(2,024)	(2,226)	(2,429)	(2,631)	(2,834)	(3,036)
2,023	(7,867)	0	(208)	(415)	(623)	(831)	(1,038)	(1,246)	(1,454)	(1,662)	(1,869)	(2,077)	(2,285)	(2,492)	(2,700)	(2,908)	
2,024	(8,079)		0	(213)	(427)	(640)	(853)	(1,066)	(1,280)	(1,493)	(1,706)	(1,919)	(2,133)	(2,346)	(2,559)	(2,773)	
2,025	(8,384)			0	(221)	(443)	(664)	(885)	(1,107)	(1,328)	(1,549)	(1,771)	(1,992)	(2,213)	(2,435)	(2,656)	
2,026	(8,681)				0	(229)	(458)	(688)	(917)	(1,146)	(1,375)	(1,604)	(1,833)	(2,063)	(2,292)	(2,521)	
2,027	(9,050)					0	(239)	(478)	(717)	(956)	(1,195)	(1,433)	(1,672)	(1,911)	(2,150)	(2,389)	
2,028	(9,506)						0	(251)	(502)	(753)	(1,004)	(1,255)	(1,506)	(1,757)	(2,008)	(2,259)	
2,029	(10,018)							0	(264)	(529)	(793)	(1,058)	(1,322)	(1,587)	(1,851)	(2,116)	
2,030	(22,305)								0	(589)	(1,178)	(1,767)	(2,355)	(2,944)	(3,533)	(4,122)	
2,031	(10,939)									0	(289)	(578)	(866)	(1,155)	(1,444)	(1,733)	
2,032	(11,285)										0	(298)	(596)	(894)	(1,192)	(1,490)	
2,033	(11,632)											0	(307)	(614)	(921)	(1,228)	
2,034	(11,988)												0	(316)	(633)	(949)	
2,035	(12,353)													0	(326)	(652)	
2,036	(12,734)														0	(336)	
2,037	(13,139)															0	
2,038	(28,778)																
2,039	(13,993)																
2,040	(14,437)																
2,041	(14,899)																
2,042	(15,374)																
2,043	(15,864)																
2,044	(16,370)																
2,045	(16,895)																
2,046	(37,009)																
2,047	(18,003)																
2,048	(18,587)																
2,049	(19,193)																
2,050	(19,818)																
2,051	(20,464)																
<b>Total Book Depreciation</b>	<b>#####</b>	<b>0</b>	<b>(202)</b>	<b>(613)</b>	<b>(1,236)</b>	<b>(2,081)</b>	<b>(3,154)</b>	<b>(4,467)</b>	<b>(6,031)</b>	<b>(7,859)</b>	<b>(10,276)</b>	<b>(12,982)</b>	<b>(15,986)</b>	<b>(19,297)</b>	<b>(22,924)</b>	<b>(26,878)</b>	<b>(31,167)</b>

**FAC 25-6.078 - URD (Low Density) Underground v. Overhead Operational Cost Differential - Property Taxes & Insurance**

	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>	<u>2026</u>	<u>2027</u>	<u>2028</u>	<u>2029</u>	<u>2030</u>	<u>2031</u>	<u>2032</u>	<u>2033</u>	<u>2034</u>	<u>2035</u>	<u>2036</u>	<u>2037</u>
Depreciated Balance	(7.667)	(15.332)	(23.000)	(30.761)	(38.597)	(46.572)	(54.765)	(63.219)	(83.696)	(92.218)	#####	#####	#####	#####	(135.609)	(144.459)
Property Taxes	(133)	(265)	(398)	(532)	(668)	(806)	(947)	(1,094)	(1,448)	(1,595)	(1,744)	(1,893)	(2,043)	(2,194)	(2,346)	(2,499)

**FAC 25-6.078 - URD (Low Density) Underground v. Overhead Operational Cost Differential - Property Taxes & Insurance**

	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	
	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>	<u>2026</u>	<u>2027</u>	<u>2028</u>	<u>2029</u>	<u>2030</u>	<u>2031</u>	<u>2032</u>	<u>2033</u>	<u>2034</u>	<u>2035</u>	<u>2036</u>	<u>2037</u>	
<b>Replacement Value</b>																	
2007	(7,667)	(7,667)	(7,880)	(8,028)	(8,199)	(8,367)	(8,531)	(8,702)	(8,883)	(9,072)	(9,264)	(9,460)	(9,669)	(9,882)	(10,099)	(10,324)	(10,557)
2008	(7,867)	(7,867)	(8,086)	(8,238)	(8,413)	(8,586)	(8,754)	(8,929)	(9,115)	(9,308)	(9,505)	(9,707)	(9,921)	(10,140)	(10,363)	(10,594)	
2009	(8,079)		(8,079)	(8,304)	(8,459)	(8,639)	(8,817)	(8,989)	(9,169)	(9,360)	(9,559)	(9,761)	(9,968)	(10,188)	(10,413)	(10,642)	
2010	(8,384)			(8,384)	(8,617)	(8,779)	(8,966)	(9,150)	(9,329)	(9,516)	(9,714)	(9,920)	(10,130)	(10,345)	(10,573)	(10,806)	
2011	(8,681)				(8,681)	(8,923)	(9,090)	(9,283)	(9,474)	(9,659)	(9,853)	(10,058)	(10,271)	(10,488)	(10,711)	(10,947)	
2012	(9,050)					(9,050)	(9,302)	(9,476)	(9,678)	(9,876)	(10,070)	(10,272)	(10,485)	(10,707)	(10,934)	(11,166)	
2013	(9,506)						(9,506)	(9,770)	(9,954)	(10,165)	(10,374)	(10,577)	(10,789)	(11,013)	(11,247)	(11,485)	
2014	(10,018)							(10,018)	(10,297)	(10,490)	(10,713)	(10,933)	(11,147)	(11,371)	(11,607)	(11,853)	
2015	(22,305)								(22,305)	(22,926)	(23,357)	(23,853)	(24,343)	(24,819)	(25,317)	(25,844)	
2016	(10,939)									(10,939)	(11,244)	(11,455)	(11,698)	(11,938)	(12,172)	(12,416)	
2017	(11,285)										(11,285)	(11,600)	(11,818)	(12,069)	(12,316)	(12,557)	
2018	(11,632)											(11,632)	(11,956)	(12,180)	(12,439)	(12,695)	
2019	(11,988)												(11,988)	(12,322)	(12,553)	(12,820)	
2020	(12,353)													(12,353)	(12,697)	(12,935)	
2021	(12,734)														(12,734)	(13,089)	
2022	(13,139)															(13,139)	
2023	(28,778)																
2024	(13,993)																
2025	(14,437)																
2026	(14,899)																
2027	(15,374)																
2028	(15,864)																
2029	(16,370)																
2030	(16,895)																
2031	(37,009)																
2032	(18,003)																
2033	(18,587)																
2034	(19,193)																
2035	(19,818)																
2036	(20,464)																
<b>Total Replacement Value</b>	<b>#####</b>	<b>(7,667)</b>	<b>(15,748)</b>	<b>(24,193)</b>	<b>(33,125)</b>	<b>(42,538)</b>	<b>(52,508)</b>	<b>(63,136)</b>	<b>(74,499)</b>	<b>(98,392)</b>	<b>#####</b>	<b>#####</b>	<b>#####</b>	<b>#####</b>	<b>#####</b>	<b>(186,401)</b>	<b>(203,545)</b>
<b>Property Insurance</b>		<b>(3)</b>	<b>(6)</b>	<b>(9)</b>	<b>(12)</b>	<b>(15)</b>	<b>(19)</b>	<b>(23)</b>	<b>(27)</b>	<b>(35)</b>	<b>(40)</b>	<b>(45)</b>	<b>(50)</b>	<b>(56)</b>	<b>(61)</b>	<b>(67)</b>	<b>(73)</b>



**FAC 25-6.078 - URD (Low Density) Underground v. Overhead Operational Cost Differential - Property Taxes & Insurance**

Florida Power & Light Company  
Docket No.: 20230045-EI  
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Attachment No. 1 of 2  
Tab 7 of 8

	17	18	19	20	21	22	23	24	25	26	27	28	29	30
	2038	2039	2040	2041	2042	2043	2044	2045	2046	2047	2048	2049	2050	2051
<b>Capital</b>														
1. Underground	23,017	23,749	24,504	25,287	26,095	26,926	27,784	28,676	29,600	30,556	31,548	32,575	33,636	34,732
2. Overhead (excl embed Poles)	(36,578)	(37,742)	(38,941)	(40,185)	(41,469)	(42,790)	(44,154)	(45,571)	(47,040)	(48,559)	(50,135)	(51,767)	(53,454)	(55,196)
3. Pole Inspection/Remediation	(15,217)	0	0	0	0	0	0	0	(19,569)	0	0	0	0	0
<b>Total Capital</b>	<b>(28,778)</b>	<b>(13,993)</b>	<b>(14,437)</b>	<b>(14,899)</b>	<b>(15,374)</b>	<b>(15,864)</b>	<b>(16,370)</b>	<b>(16,895)</b>	<b>(37,009)</b>	<b>(18,003)</b>	<b>(18,587)</b>	<b>(19,193)</b>	<b>(19,818)</b>	<b>(20,464)</b>
<b>Undepreciated Balance</b>	<b>(204,403)</b>	<b>(218,396)</b>	<b>(232,833)</b>	<b>(247,732)</b>	<b>(263,106)</b>	<b>(278,970)</b>	<b>(295,340)</b>	<b>(312,235)</b>	<b>(349,244)</b>	<b>(367,247)</b>	<b>(385,835)</b>	<b>(405,027)</b>	<b>(424,845)</b>	<b>(445,309)</b>
<b>Accum Book Depreciation</b>														
2,022	(3,239)	(3,441)	(3,643)	(3,846)	(4,048)	(4,251)	(4,453)	(4,655)	(4,858)	(5,060)	(5,263)	(5,465)	(5,667)	(5,870)
2,023	(3,115)	(3,323)	(3,531)	(3,738)	(3,946)	(4,154)	(4,362)	(4,569)	(4,777)	(4,985)	(5,192)	(5,400)	(5,608)	(5,815)
2,024	(2,986)	(3,199)	(3,412)	(3,626)	(3,839)	(4,052)	(4,265)	(4,479)	(4,692)	(4,905)	(5,119)	(5,332)	(5,545)	(5,758)
2,025	(2,877)	(3,099)	(3,320)	(3,541)	(3,763)	(3,984)	(4,205)	(4,427)	(4,648)	(4,869)	(5,091)	(5,312)	(5,533)	(5,755)
2,026	(2,750)	(2,979)	(3,208)	(3,438)	(3,667)	(3,896)	(4,125)	(4,354)	(4,583)	(4,813)	(5,042)	(5,271)	(5,500)	(5,729)
2,027	(2,628)	(2,867)	(3,106)	(3,345)	(3,584)	(3,823)	(4,061)	(4,300)	(4,539)	(4,778)	(5,017)	(5,256)	(5,495)	(5,734)
2,028	(2,509)	(2,760)	(3,011)	(3,262)	(3,513)	(3,764)	(4,015)	(4,266)	(4,517)	(4,768)	(5,019)	(5,270)	(5,521)	(5,772)
2,029	(2,380)	(2,645)	(2,909)	(3,174)	(3,438)	(3,703)	(3,967)	(4,232)	(4,496)	(4,761)	(5,025)	(5,290)	(5,554)	(5,818)
2,030	(4,711)	(5,300)	(5,889)	(6,477)	(7,066)	(7,655)	(8,244)	(8,833)	(9,422)	(10,011)	(10,599)	(11,188)	(11,777)	(12,366)
2,031	(2,022)	(2,310)	(2,599)	(2,888)	(3,177)	(3,465)	(3,754)	(4,043)	(4,332)	(4,621)	(4,909)	(5,198)	(5,487)	(5,776)
2,032	(1,788)	(2,086)	(2,383)	(2,681)	(2,979)	(3,277)	(3,575)	(3,873)	(4,171)	(4,469)	(4,767)	(5,065)	(5,363)	(5,661)
2,033	(1,535)	(1,843)	(2,150)	(2,457)	(2,764)	(3,071)	(3,378)	(3,685)	(3,992)	(4,299)	(4,606)	(4,913)	(5,220)	(5,528)
2,034	(1,266)	(1,582)	(1,899)	(2,215)	(2,532)	(2,848)	(3,165)	(3,481)	(3,798)	(4,114)	(4,431)	(4,747)	(5,064)	(5,380)
2,035	(978)	(1,304)	(1,631)	(1,957)	(2,283)	(2,609)	(2,935)	(3,261)	(3,587)	(3,913)	(4,239)	(4,566)	(4,892)	(5,218)
2,036	(672)	(1,009)	(1,345)	(1,681)	(2,017)	(2,353)	(2,689)	(3,026)	(3,362)	(3,698)	(4,034)	(4,370)	(4,707)	(5,043)
2,037	(347)	(694)	(1,041)	(1,387)	(1,734)	(2,081)	(2,428)	(2,775)	(3,122)	(3,469)	(3,816)	(4,162)	(4,509)	(4,856)
2,038	0	(760)	(1,519)	(2,279)	(3,039)	(3,799)	(4,558)	(5,318)	(6,078)	(6,838)	(7,597)	(8,357)	(9,117)	(9,876)
2,039		0	(369)	(739)	(1,108)	(1,478)	(1,847)	(2,216)	(2,586)	(2,955)	(3,325)	(3,694)	(4,063)	(4,433)
2,040			0	(381)	(762)	(1,143)	(1,525)	(1,906)	(2,287)	(2,668)	(3,049)	(3,430)	(3,811)	(4,193)
2,041				0	(393)	(787)	(1,180)	(1,573)	(1,967)	(2,360)	(2,753)	(3,147)	(3,540)	(3,933)
2,042					0	(406)	(812)	(1,218)	(1,624)	(2,029)	(2,435)	(2,841)	(3,247)	(3,653)
2,043						0	(419)	(838)	(1,256)	(1,675)	(2,094)	(2,513)	(2,932)	(3,350)
2,044							0	(432)	(864)	(1,297)	(1,729)	(2,161)	(2,593)	(3,025)
2,045								0	(446)	(892)	(1,338)	(1,784)	(2,230)	(2,676)
2,046									0	(977)	(1,954)	(2,931)	(3,908)	(4,885)
2,047										0	(475)	(951)	(1,426)	(1,901)
2,048											0	(491)	(981)	(1,472)
2,049												0	(507)	(1,013)
2,050													0	(523)
2,051														0
<b>Total Book Depreciation</b>	<b>(35,804)</b>	<b>(41,200)</b>	<b>(46,966)</b>	<b>(53,113)</b>	<b>(59,653)</b>	<b>(66,599)</b>	<b>(73,963)</b>	<b>(81,760)</b>	<b>(90,003)</b>	<b>(99,223)</b>	<b>(108,919)</b>	<b>(119,105)</b>	<b>(129,798)</b>	<b>(141,013)</b>

**FAC 25-6.078 - URD (Low Density) Underground v. Overhead Operational Cost Differential - Property Taxes & Insurance**

	17	18	19	20	21	22	23	24	25	26	27	28	29	30
	<u>2038</u>	<u>2039</u>	<u>2040</u>	<u>2041</u>	<u>2042</u>	<u>2043</u>	<u>2044</u>	<u>2045</u>	<u>2046</u>	<u>2047</u>	<u>2048</u>	<u>2049</u>	<u>2050</u>	<u>2051</u>
Depreciated Balance	(168,600)	(177,196)	(185,867)	(194,619)	(203,453)	(212,372)	(221,377)	(230,475)	(259,241)	(268,024)	(276,916)	(285,922)	(295,048)	(304,295)
Property Taxes	(2,917)	(3,065)	(3,216)	(3,367)	(3,520)	(3,674)	(3,830)	(3,987)	(4,485)	(4,637)	(4,791)	(4,946)	(5,104)	(5,264)

**FAC 25-6.078 - URD (Low Density) Underground v. Overhead Operational Cost Differential - Property Taxes & Insurance**

	17	18	19	20	21	22	23	24	25	26	27	28	29	30
	<u>2038</u>	<u>2039</u>	<u>2040</u>	<u>2041</u>	<u>2042</u>	<u>2043</u>	<u>2044</u>	<u>2045</u>	<u>2046</u>	<u>2047</u>	<u>2048</u>	<u>2049</u>	<u>2050</u>	<u>2051</u>
<b>Replacement Value</b>														
2007	(10,795)	(11,033)	(11,276)	(11,531)	(11,792)	(12,057)	(12,328)	(12,607)	(12,894)	(13,188)	(13,490)	(13,798)	(14,116)	(14,441)
2008	(10,833)	(11,077)	(11,321)	(11,571)	(11,832)	(12,100)	(12,372)	(12,650)	(12,936)	(13,231)	(13,533)	(13,842)	(14,158)	(14,485)
2009	(10,878)	(11,124)	(11,375)	(11,625)	(11,882)	(12,150)	(12,425)	(12,704)	(12,990)	(13,284)	(13,586)	(13,896)	(14,214)	(14,539)
2010	(11,044)	(11,289)	(11,544)	(11,804)	(12,064)	(12,331)	(12,609)	(12,894)	(13,184)	(13,480)	(13,785)	(14,100)	(14,421)	(14,751)
2011	(11,189)	(11,435)	(11,689)	(11,953)	(12,222)	(12,492)	(12,767)	(13,056)	(13,351)	(13,651)	(13,958)	(14,274)	(14,599)	(14,932)
2012	(11,412)	(11,665)	(11,921)	(12,186)	(12,461)	(12,742)	(13,023)	(13,310)	(13,611)	(13,919)	(14,231)	(14,551)	(14,880)	(15,219)
2013	(11,729)	(11,987)	(12,252)	(12,521)	(12,800)	(13,089)	(13,384)	(13,679)	(13,980)	(14,296)	(14,620)	(14,948)	(15,284)	(15,630)
2014	(12,104)	(12,361)	(12,634)	(12,913)	(13,196)	(13,490)	(13,794)	(14,105)	(14,416)	(14,734)	(15,067)	(15,408)	(15,754)	(16,108)
2015	(26,391)	(26,950)	(27,522)	(28,129)	(28,750)	(29,382)	(30,035)	(30,713)	(31,405)	(32,098)	(32,806)	(33,547)	(34,306)	(35,076)
2016	(12,674)	(12,943)	(13,217)	(13,497)	(13,795)	(14,100)	(14,409)	(14,730)	(15,062)	(15,402)	(15,741)	(16,089)	(16,452)	(16,824)
2017	(12,809)	(13,076)	(13,353)	(13,636)	(13,925)	(14,232)	(14,546)	(14,866)	(15,197)	(15,540)	(15,890)	(16,240)	(16,598)	(16,973)
2018	(12,943)	(13,203)	(13,477)	(13,763)	(14,054)	(14,353)	(14,669)	(14,993)	(15,322)	(15,663)	(16,017)	(16,378)	(16,739)	(17,108)
2019	(13,083)	(13,339)	(13,607)	(13,890)	(14,184)	(14,485)	(14,792)	(15,118)	(15,452)	(15,791)	(16,143)	(16,507)	(16,879)	(17,251)
2020	(13,210)	(13,481)	(13,745)	(14,021)	(14,312)	(14,616)	(14,925)	(15,242)	(15,578)	(15,922)	(16,272)	(16,634)	(17,009)	(17,393)
2021	(13,335)	(13,618)	(13,898)	(14,169)	(14,454)	(14,754)	(15,067)	(15,386)	(15,713)	(16,059)	(16,414)	(16,774)	(17,147)	(17,534)
2022	(13,505)	(13,758)	(14,051)	(14,339)	(14,620)	(14,913)	(15,223)	(15,546)	(15,875)	(16,212)	(16,569)	(16,935)	(17,307)	(17,692)
2023	(28,778)	(29,579)	(30,134)	(30,775)	(31,406)	(32,021)	(32,663)	(33,343)	(34,049)	(34,770)	(35,508)	(36,291)	(37,093)	(37,907)
2024		(13,993)	(14,382)	(14,652)	(14,964)	(15,271)	(15,570)	(15,882)	(16,213)	(16,556)	(16,907)	(17,265)	(17,646)	(18,036)
2025			(14,437)	(14,839)	(15,118)	(15,439)	(15,756)	(16,064)	(16,386)	(16,727)	(17,082)	(17,443)	(17,814)	(18,206)
2026				(14,899)	(15,313)	(15,601)	(15,933)	(16,260)	(16,578)	(16,910)	(17,262)	(17,628)	(18,001)	(18,383)
2027					(15,374)	(15,803)	(16,099)	(16,442)	(16,779)	(17,107)	(17,450)	(17,813)	(18,191)	(18,576)
2028						(15,864)	(16,306)	(838)	(1,256)	(1,675)	(2,094)	(2,513)	(2,932)	(3,350)
2029							0	(432)	(864)	(1,297)	(1,729)	(2,161)	(2,593)	(3,025)
2030								0	(446)	(892)	(1,338)	(1,784)	(2,230)	(2,676)
2031									0	(977)	(1,954)	(2,931)	(3,908)	(4,885)
2032										0	(475)	(951)	(1,426)	(1,901)
2033											0	(491)	(981)	(1,472)
2034												0	(507)	(1,013)
2035													0	(523)
2036														0
<b>Total Replacement Value</b>	<b>(236,712)</b>	<b>(255,910)</b>	<b>(275,835)</b>	<b>(296,713)</b>	<b>(318,520)</b>	<b>(341,282)</b>	<b>(348,696)</b>	<b>(340,859)</b>	<b>(349,538)</b>	<b>(359,382)</b>	<b>(369,920)</b>	<b>(381,192)</b>	<b>(393,186)</b>	<b>(405,913)</b>
<b>Property Insurance</b>	<b>(85)</b>	<b>(92)</b>	<b>(99)</b>	<b>(107)</b>	<b>(115)</b>	<b>(123)</b>	<b>(126)</b>	<b>(123)</b>	<b>(126)</b>	<b>(129)</b>	<b>(133)</b>	<b>(137)</b>	<b>(142)</b>	<b>(146)</b>

**FAC 25-6.078 - URD (High Density & Meter Pedestal) Underground v. Overhead Operational Cost Differential - Property Taxes & Insurance**

Florida Power & Light Company  
Docket No.: 20230045-EI  
Staff's First Data Request  
Request No: 8  
Attachment No. 1 of 2  
Tab 8 of 8

	<u>1</u>	<u>2</u>	<u>3</u>	<u>4</u>	<u>5</u>	<u>6</u>	<u>7</u>	<u>8</u>	<u>9</u>	<u>10</u>	<u>11</u>	<u>12</u>	<u>13</u>	<u>14</u>	<u>15</u>
	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>	<u>2026</u>	<u>2027</u>	<u>2028</u>	<u>2029</u>	<u>2030</u>	<u>2031</u>	<u>2032</u>	<u>2033</u>	<u>2034</u>	<u>2035</u>	<u>2036</u>
<b>Capital</b>															
1. Underground	13,013	13,353	13,712	14,230	14,734	15,360	16,133	17,003	17,840	18,566	19,155	19,743	20,347	20,966	21,613
2. Overhead (excl embed Poles)	(20,680)	(21,220)	(21,790)	(22,613)	(23,414)	(24,409)	(25,639)	(27,021)	(28,351)	(29,505)	(30,440)	(31,375)	(32,335)	(33,319)	(34,348)
3. Pole Inspection/Remediation (HD/MP)	0	0	0	0	0	0	0	0	(10,274)	0	0	0	0	0	0
<b>Total Capital</b>	<b>(7,667)</b>	<b>(7,867)</b>	<b>(8,079)</b>	<b>(8,384)</b>	<b>(8,681)</b>	<b>(9,050)</b>	<b>(9,506)</b>	<b>(10,018)</b>	<b>(20,785)</b>	<b>(10,939)</b>	<b>(11,285)</b>	<b>(11,632)</b>	<b>(11,988)</b>	<b>(12,353)</b>	<b>(12,734)</b>
<b>Undepreciated Balance</b>	<b>(7,667)</b>	<b>(15,534)</b>	<b>(23,613)</b>	<b>(31,996)</b>	<b>(40,677)</b>	<b>(49,727)</b>	<b>(59,232)</b>	<b>(69,250)</b>	<b>(90,035)</b>	<b>(100,974)</b>	<b>(112,260)</b>	<b>(123,892)</b>	<b>(135,880)</b>	<b>(148,232)</b>	<b>(160,967)</b>
<b>Accum Book Depreciation</b>															
2007	(7,667)	0	(202)	(405)	(607)	(810)	(1,012)	(1,214)	(1,417)	(1,619)	(1,822)	(2,024)	(2,226)	(2,429)	(2,631)
2008	(7,867)	0	(208)	(415)	(623)	(831)	(1,038)	(1,246)	(1,454)	(1,662)	(1,869)	(2,077)	(2,285)	(2,492)	(2,700)
2009	(8,079)		0	(213)	(427)	(640)	(853)	(1,066)	(1,280)	(1,493)	(1,706)	(1,919)	(2,133)	(2,346)	(2,559)
2010	(8,384)			0	(221)	(443)	(664)	(885)	(1,107)	(1,328)	(1,549)	(1,771)	(1,992)	(2,213)	(2,435)
2011	(8,681)				0	(229)	(458)	(688)	(917)	(1,146)	(1,375)	(1,604)	(1,833)	(2,063)	(2,292)
2012	(9,050)					0	(239)	(478)	(717)	(956)	(1,195)	(1,433)	(1,672)	(1,911)	(2,150)
2013	(9,506)						0	(251)	(502)	(753)	(1,004)	(1,255)	(1,506)	(1,757)	(2,008)
2014	(10,018)							0	(264)	(529)	(793)	(1,058)	(1,322)	(1,587)	(1,851)
2015	(20,785)								0	(549)	(1,097)	(1,646)	(2,195)	(2,744)	(3,292)
2016	(10,939)									0	(289)	(578)	(866)	(1,155)	(1,444)
2017	(11,285)										0	(298)	(596)	(894)	(1,192)
2018	(11,632)											0	(307)	(614)	(921)
2019	(11,988)												0	(316)	(633)
2020	(12,353)													0	(326)
2021	(12,734)														0
2022	(13,139)														
2023	(26,816)														
2024	(13,993)														
2025	(14,437)														
2026	(14,899)														
2027	(15,374)														
2028	(15,864)														
2029	(16,370)														
2030	(16,895)														
2031	(34,486)														
2032	(18,003)														
2033	(18,587)														
2034	(19,193)														
2035	(19,818)														
2036	(20,464)														
<b>Total Book Depreciation</b>	<b>(439,304)</b>	<b>0</b>	<b>(202)</b>	<b>(613)</b>	<b>(1,236)</b>	<b>(2,081)</b>	<b>(3,154)</b>	<b>(4,467)</b>	<b>(6,031)</b>	<b>(7,859)</b>	<b>(10,236)</b>	<b>(12,902)</b>	<b>(15,866)</b>	<b>(19,136)</b>	<b>(22,723)</b>

**FAC 25-6.078 - URD (High Density & Meter Pedestal) Underground v. Overhead Operational Cost Differential - Property Taxes & Insurance**

	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>	<u>2026</u>	<u>2027</u>	<u>2028</u>	<u>2029</u>	<u>2030</u>	<u>2031</u>	<u>2032</u>	<u>2033</u>	<u>2034</u>	<u>2035</u>	<u>2036</u>
Depreciated Balance	<u>(7,667)</u>	<u>(15,332)</u>	<u>(23,000)</u>	<u>(30,761)</u>	<u>(38,597)</u>	<u>(46,572)</u>	<u>(54,765)</u>	<u>(63,219)</u>	<u>(82,176)</u>	<u>(90,738)</u>	<u>(99,358)</u>	<u>(108,026)</u>	<u>(116,743)</u>	<u>(125,509)</u>	<u>(134,330)</u>
Property Taxes	<u>(133)</u>	<u>(265)</u>	<u>(398)</u>	<u>(532)</u>	<u>(668)</u>	<u>(806)</u>	<u>(947)</u>	<u>(1,094)</u>	<u>(1,422)</u>	<u>(1,570)</u>	<u>(1,719)</u>	<u>(1,869)</u>	<u>(2,020)</u>	<u>(2,171)</u>	<u>(2,324)</u>

**FAC 25-6.078 - URD (High Density & Meter Pedestal) Underground v. Overhead Operational Cost Differential - Property Taxes & Insurance**

	<u>1</u>	<u>2</u>	<u>3</u>	<u>4</u>	<u>5</u>	<u>6</u>	<u>7</u>	<u>8</u>	<u>9</u>	<u>10</u>	<u>11</u>	<u>12</u>	<u>13</u>	<u>14</u>	<u>15</u>	
	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>	<u>2026</u>	<u>2027</u>	<u>2028</u>	<u>2029</u>	<u>2030</u>	<u>2031</u>	<u>2032</u>	<u>2033</u>	<u>2034</u>	<u>2035</u>	<u>2036</u>	
<b>Replacement Value</b>																
2007	(7,667)	(7,667)	(7,880)	(8,028)	(8,199)	(8,367)	(8,531)	(8,702)	(8,883)	(9,072)	(9,264)	(9,460)	(9,669)	(9,882)	(10,099)	(10,324)
2008	(7,867)	(7,867)	(8,086)	(8,238)	(8,413)	(8,586)	(8,754)	(8,929)	(9,115)	(9,308)	(9,505)	(9,707)	(9,921)	(10,140)	(10,363)	
2009	(8,079)		(8,079)	(8,304)	(8,459)	(8,639)	(8,817)	(8,989)	(9,169)	(9,360)	(9,559)	(9,761)	(9,968)	(10,188)	(10,413)	
2010	(8,384)			(8,384)	(8,617)	(8,779)	(8,966)	(9,150)	(9,329)	(9,516)	(9,714)	(9,920)	(10,130)	(10,345)	(10,573)	
2011	(8,681)				(8,681)	(8,923)	(9,090)	(9,283)	(9,474)	(9,659)	(9,853)	(10,058)	(10,271)	(10,488)	(10,711)	
2012	(9,050)					(9,050)	(9,302)	(9,476)	(9,678)	(9,876)	(10,070)	(10,272)	(10,485)	(10,707)	(10,934)	
2013	(9,506)						(9,506)	(9,770)	(9,954)	(10,165)	(10,374)	(10,577)	(10,789)	(11,013)	(11,247)	
2014	(10,018)							(10,018)	(10,297)	(10,490)	(10,713)	(10,933)	(11,147)	(11,371)	(11,607)	
2015	(20,785)								(20,785)	(21,363)	(21,765)	(22,228)	(22,683)	(23,127)	(23,591)	
2016	(10,939)									(10,939)	(11,244)	(11,455)	(11,698)	(11,938)	(12,172)	
2017	(11,285)										(11,285)	(11,600)	(11,818)	(12,069)	(12,316)	
2018	(11,632)											(11,632)	(11,956)	(12,180)	(12,439)	
2019	(11,988)												(11,988)	(12,322)	(12,553)	
2020	(12,353)													(12,353)	(12,697)	
2021	(12,734)														(12,734)	
2022	(13,139)															
2023	(26,816)															
2024	(13,993)															
2025	(14,437)															
2026	(14,899)															
2027	(15,374)															
2028	(15,864)															
2029	(16,370)															
2030	(16,895)															
2031	(34,486)															
2032	(18,003)															
2033	(18,587)															
2034	(19,193)															
2035	(19,818)															
2036	(20,464)															
<b>Total Replacement Value</b>	<b>(439,304)</b>	<b>(7,667)</b>	<b>(15,748)</b>	<b>(24,193)</b>	<b>(33,125)</b>	<b>(42,538)</b>	<b>(52,508)</b>	<b>(63,136)</b>	<b>(74,499)</b>	<b>(96,872)</b>	<b>(109,942)</b>	<b>(123,541)</b>	<b>(137,810)</b>	<b>(152,737)</b>	<b>(168,342)</b>	<b>(184,675)</b>
<b>Property Insurance</b>		<b>(3)</b>	<b>(6)</b>	<b>(9)</b>	<b>(12)</b>	<b>(15)</b>	<b>(19)</b>	<b>(23)</b>	<b>(27)</b>	<b>(35)</b>	<b>(40)</b>	<b>(44)</b>	<b>(50)</b>	<b>(55)</b>	<b>(61)</b>	<b>(66)</b>

**FAC 25-6.078 - URD (High Density & Meter Pedestal) Underground v. Overhead Operational Cost Differential - Property Taxes & Insurance**

Florida Power & Light Company  
Docket No.: 20230045-EI  
Staff's First Data Request  
Request No: 8  
Attachment No. 1 of 2  
Tab 8 of 8

	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30
	<u>2037</u>	<u>2038</u>	<u>2039</u>	<u>2040</u>	<u>2041</u>	<u>2042</u>	<u>2043</u>	<u>2044</u>	<u>2045</u>	<u>2046</u>	<u>2047</u>	<u>2048</u>	<u>2049</u>	<u>2050</u>	<u>2051</u>
<b>Capital</b>															
1. Underground	22,300	23,017	23,749	24,504	25,287	26,095	26,926	27,784	28,676	29,600	30,556	31,548	32,575	33,636	34,732
2. Overhead (excl embed Poles)	(35,439)	(36,578)	(37,742)	(38,941)	(40,185)	(41,469)	(42,790)	(44,154)	(45,571)	(47,040)	(48,559)	(50,135)	(51,767)	(53,454)	(55,196)
3. Pole Inspection/Remediation	0	(13,255)	0	0	0	0	0	0	0	(17,046)	0	0	0	0	0
<b>Total Capital</b>	<b>(13,139)</b>	<b>(26,816)</b>	<b>(13,993)</b>	<b>(14,437)</b>	<b>(14,899)</b>	<b>(15,374)</b>	<b>(15,864)</b>	<b>(16,370)</b>	<b>(16,895)</b>	<b>(34,486)</b>	<b>(18,003)</b>	<b>(18,587)</b>	<b>(19,193)</b>	<b>(19,818)</b>	<b>(20,464)</b>
<b>Undepreciated Balance</b>	<b>(174,105)</b>	<b>(200,921)</b>	<b>(214,914)</b>	<b>(229,351)</b>	<b>(244,250)</b>	<b>(259,624)</b>	<b>(275,488)</b>	<b>(291,858)</b>	<b>(308,753)</b>	<b>(343,240)</b>	<b>(361,243)</b>	<b>(379,830)</b>	<b>(399,023)</b>	<b>(418,841)</b>	<b>(439,304)</b>
<b>Accum Book Depreciation</b>															
2007	(3,036)	(3,239)	(3,441)	(3,643)	(3,846)	(4,048)	(4,251)	(4,453)	(4,655)	(4,858)	(5,060)	(5,263)	(5,465)	(5,667)	(5,870)
2008	(2,908)	(3,115)	(3,323)	(3,531)	(3,738)	(3,946)	(4,154)	(4,362)	(4,569)	(4,777)	(4,985)	(5,192)	(5,400)	(5,608)	(5,815)
2009	(2,773)	(2,986)	(3,199)	(3,412)	(3,626)	(3,839)	(4,052)	(4,265)	(4,479)	(4,692)	(4,905)	(5,119)	(5,332)	(5,545)	(5,758)
2010	(2,656)	(2,877)	(3,099)	(3,320)	(3,541)	(3,763)	(3,984)	(4,205)	(4,427)	(4,648)	(4,869)	(5,091)	(5,312)	(5,533)	(5,755)
2011	(2,521)	(2,750)	(2,979)	(3,208)	(3,438)	(3,667)	(3,896)	(4,125)	(4,354)	(4,583)	(4,813)	(5,042)	(5,271)	(5,500)	(5,729)
2012	(2,389)	(2,628)	(2,867)	(3,106)	(3,345)	(3,584)	(3,823)	(4,061)	(4,300)	(4,539)	(4,778)	(5,017)	(5,256)	(5,495)	(5,734)
2013	(2,259)	(2,509)	(2,760)	(3,011)	(3,262)	(3,513)	(3,764)	(4,015)	(4,266)	(4,517)	(4,768)	(5,019)	(5,270)	(5,521)	(5,772)
2014	(2,116)	(2,380)	(2,645)	(2,909)	(3,174)	(3,438)	(3,703)	(3,967)	(4,232)	(4,496)	(4,761)	(5,025)	(5,290)	(5,554)	(5,818)
2015	(3,841)	(4,390)	(4,938)	(5,487)	(6,036)	(6,585)	(7,133)	(7,682)	(8,231)	(8,779)	(9,328)	(9,877)	(10,426)	(10,974)	(11,523)
2016	(1,733)	(2,022)	(2,310)	(2,599)	(2,888)	(3,177)	(3,465)	(3,754)	(4,043)	(4,332)	(4,621)	(4,909)	(5,198)	(5,487)	(5,776)
2017	(1,490)	(1,788)	(2,086)	(2,383)	(2,681)	(2,979)	(3,277)	(3,575)	(3,873)	(4,171)	(4,469)	(4,767)	(5,065)	(5,363)	(5,661)
2018	(1,228)	(1,535)	(1,843)	(2,150)	(2,457)	(2,764)	(3,071)	(3,378)	(3,685)	(3,992)	(4,299)	(4,606)	(4,913)	(5,220)	(5,528)
2019	(949)	(1,266)	(1,582)	(1,899)	(2,215)	(2,532)	(2,848)	(3,165)	(3,481)	(3,798)	(4,114)	(4,431)	(4,747)	(5,064)	(5,380)
2020	(652)	(978)	(1,304)	(1,631)	(1,957)	(2,283)	(2,609)	(2,935)	(3,261)	(3,587)	(3,913)	(4,239)	(4,566)	(4,892)	(5,218)
2021	(336)	(672)	(1,009)	(1,345)	(1,681)	(2,017)	(2,353)	(2,689)	(3,026)	(3,362)	(3,698)	(4,034)	(4,370)	(4,707)	(5,043)
2022	0	(347)	(694)	(1,041)	(1,387)	(1,734)	(2,081)	(2,428)	(2,775)	(3,122)	(3,469)	(3,816)	(4,162)	(4,509)	(4,856)
2023		0	(708)	(1,416)	(2,124)	(2,832)	(3,540)	(4,248)	(4,956)	(5,664)	(6,371)	(7,079)	(7,787)	(8,495)	(9,203)
2024			0	(369)	(739)	(1,108)	(1,478)	(1,847)	(2,216)	(2,586)	(2,955)	(3,325)	(3,694)	(4,063)	(4,433)
2025				0	(381)	(762)	(1,143)	(1,525)	(1,906)	(2,287)	(2,668)	(3,049)	(3,430)	(3,811)	(4,193)
2026					0	(393)	(787)	(1,180)	(1,573)	(1,967)	(2,360)	(2,753)	(3,147)	(3,540)	(3,933)
2027						0	(406)	(812)	(1,218)	(1,624)	(2,029)	(2,435)	(2,841)	(3,247)	(3,653)
2028							0	(419)	(838)	(1,256)	(1,675)	(2,094)	(2,513)	(2,932)	(3,350)
2029								0	(432)	(864)	(1,297)	(1,729)	(2,161)	(2,593)	(3,025)
2030									0	(446)	(892)	(1,338)	(1,784)	(2,230)	(2,676)
2031										0	(910)	(1,821)	(2,731)	(3,642)	(4,552)
2032											0	(475)	(951)	(1,426)	(1,901)
2033												0	(491)	(981)	(1,472)
2034													0	(507)	(1,013)
2035														0	(523)
2036															0
<b>Total Book Depreciation</b>	<b>(30,886)</b>	<b>(35,483)</b>	<b>(40,787)</b>	<b>(46,461)</b>	<b>(52,516)</b>	<b>(58,964)</b>	<b>(65,818)</b>	<b>(73,091)</b>	<b>(80,796)</b>	<b>(88,947)</b>	<b>(98,008)</b>	<b>(107,545)</b>	<b>(117,573)</b>	<b>(128,107)</b>	<b>(139,164)</b>

**FAC 25-6.078 - URD (High Density & Meter Pedestal) Underground v. Overhead Operational Cost Differential - Property Taxes & Insurance**

	16 <u>2037</u>	17 <u>2038</u>	18 <u>2039</u>	19 <u>2040</u>	20 <u>2041</u>	21 <u>2042</u>	22 <u>2043</u>	23 <u>2044</u>	24 <u>2045</u>	25 <u>2046</u>	26 <u>2047</u>	27 <u>2048</u>	28 <u>2049</u>	29 <u>2050</u>	30 <u>2051</u>
Depreciated Balance	<u>(143,219)</u>	<u>(165,439)</u>	<u>(174,127)</u>	<u>(182,890)</u>	<u>(191,734)</u>	<u>(200,660)</u>	<u>(209,670)</u>	<u>(218,767)</u>	<u>(227,957)</u>	<u>(254,293)</u>	<u>(263,234)</u>	<u>(272,285)</u>	<u>(281,450)</u>	<u>(290,734)</u>	<u>(300,140)</u>
Property Taxes	<u>(2,478)</u>	<u>(2,862)</u>	<u>(3,012)</u>	<u>(3,164)</u>	<u>(3,317)</u>	<u>(3,471)</u>	<u>(3,627)</u>	<u>(3,785)</u>	<u>(3,944)</u>	<u>(4,399)</u>	<u>(4,554)</u>	<u>(4,711)</u>	<u>(4,869)</u>	<u>(5,030)</u>	<u>(5,192)</u>

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**FAC 25-6.078 - URD (High Density & Meter Pedestal) Underground v. Overhead Operational Cost Differential - Property Taxes & Insurance**

	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30
	<u>2037</u>	<u>2038</u>	<u>2039</u>	<u>2040</u>	<u>2041</u>	<u>2042</u>	<u>2043</u>	<u>2044</u>	<u>2045</u>	<u>2046</u>	<u>2047</u>	<u>2048</u>	<u>2049</u>	<u>2050</u>	<u>2051</u>
<b>Replacement Value</b>															
2007	(10,557)	(10,795)	(11,033)	(11,276)	(11,531)	(11,792)	(12,057)	(12,328)	(12,607)	(12,894)	(13,188)	(13,490)	(13,798)	(14,116)	(14,441)
2008	(10,594)	(10,833)	(11,077)	(11,321)	(11,571)	(11,832)	(12,100)	(12,372)	(12,650)	(12,936)	(13,231)	(13,533)	(13,842)	(14,158)	(14,485)
2009	(10,642)	(10,878)	(11,124)	(11,375)	(11,625)	(11,882)	(12,150)	(12,425)	(12,704)	(12,990)	(13,284)	(13,586)	(13,896)	(14,214)	(14,539)
2010	(10,806)	(11,044)	(11,289)	(11,544)	(11,804)	(12,064)	(12,331)	(12,609)	(12,894)	(13,184)	(13,480)	(13,785)	(14,100)	(14,421)	(14,751)
2011	(10,947)	(11,189)	(11,435)	(11,689)	(11,953)	(12,222)	(12,492)	(12,767)	(13,056)	(13,351)	(13,651)	(13,958)	(14,274)	(14,599)	(14,932)
2012	(11,166)	(11,412)	(11,665)	(11,921)	(12,186)	(12,461)	(12,742)	(13,023)	(13,310)	(13,611)	(13,919)	(14,231)	(14,551)	(14,880)	(15,219)
2013	(11,485)	(11,729)	(11,987)	(12,252)	(12,521)	(12,800)	(13,089)	(13,384)	(13,679)	(13,980)	(14,296)	(14,620)	(14,948)	(15,284)	(15,630)
2014	(11,853)	(12,104)	(12,361)	(12,634)	(12,913)	(13,196)	(13,490)	(13,794)	(14,105)	(14,416)	(14,734)	(15,067)	(15,408)	(15,754)	(16,108)
2015	(24,082)	(24,592)	(25,113)	(25,646)	(26,211)	(26,790)	(27,379)	(27,988)	(28,620)	(29,265)	(29,910)	(30,570)	(31,260)	(31,967)	(32,685)
2016	(12,416)	(12,674)	(12,943)	(13,217)	(13,497)	(13,795)	(14,100)	(14,409)	(14,730)	(15,062)	(15,402)	(15,741)	(16,089)	(16,452)	(16,824)
2017	(12,557)	(12,809)	(13,076)	(13,353)	(13,636)	(13,925)	(14,232)	(14,546)	(14,866)	(15,197)	(15,540)	(15,890)	(16,240)	(16,598)	(16,973)
2018	(12,695)	(12,943)	(13,203)	(13,477)	(13,763)	(14,054)	(14,353)	(14,669)	(14,993)	(15,322)	(15,663)	(16,017)	(16,378)	(16,739)	(17,108)
2019	(12,820)	(13,083)	(13,339)	(13,607)	(13,890)	(14,184)	(14,485)	(14,792)	(15,118)	(15,452)	(15,791)	(16,143)	(16,507)	(16,879)	(17,251)
2020	(12,935)	(13,210)	(13,481)	(13,745)	(14,021)	(14,312)	(14,616)	(14,925)	(15,242)	(15,578)	(15,922)	(16,272)	(16,634)	(17,009)	(17,393)
2021	(13,089)	(13,335)	(13,618)	(13,898)	(14,169)	(14,454)	(14,754)	(15,067)	(15,386)	(15,713)	(16,059)	(16,414)	(16,774)	(17,147)	(17,534)
2022	(13,139)	(13,505)	(13,758)	(14,051)	(14,339)	(14,620)	(14,913)	(15,223)	(15,546)	(15,875)	(16,212)	(16,569)	(16,935)	(17,307)	(17,692)
2023		(26,816)	(27,563)	(28,080)	(28,678)	(29,266)	(29,838)	(30,437)	(31,070)	(31,729)	(32,400)	(33,088)	(33,817)	(34,565)	(35,324)
2024			(13,993)	(14,382)	(14,652)	(14,964)	(15,271)	(15,570)	(15,882)	(16,213)	(16,556)	(16,907)	(17,265)	(17,646)	(18,036)
2025				(14,437)	(14,839)	(15,118)	(15,439)	(15,756)	(16,064)	(16,386)	(16,727)	(17,082)	(17,443)	(17,814)	(18,206)
2026					(14,899)	(15,313)	(15,601)	(15,933)	(16,260)	(16,578)	(16,910)	(17,262)	(17,628)	(18,001)	(18,383)
2027						(15,374)	(15,803)	(16,099)	(16,442)	(16,779)	(17,107)	(17,450)	(17,813)	(18,191)	(18,576)
2028							(15,864)	(16,306)	(838)	(1,256)	(1,675)	(2,094)	(2,513)	(2,932)	(3,350)
2029								0	(432)	(864)	(1,297)	(1,729)	(2,161)	(2,593)	(3,025)
2030									0	(446)	(892)	(1,338)	(1,784)	(2,230)	(2,676)
2031										0	(910)	(1,821)	(2,731)	(3,642)	(4,552)
2032											0	(475)	(951)	(1,426)	(1,901)
2033												0	(491)	(981)	(1,472)
2034													0	(507)	(1,013)
2035														0	(523)
2036															0
<b>Total Replacement Value</b>	<b>(201,783)</b>	<b>(232,952)</b>	<b>(252,057)</b>	<b>(271,905)</b>	<b>(292,698)</b>	<b>(314,420)</b>	<b>(337,097)</b>	<b>(344,422)</b>	<b>(336,492)</b>	<b>(345,077)</b>	<b>(354,757)</b>	<b>(365,131)</b>	<b>(376,232)</b>	<b>(388,053)</b>	<b>(400,605)</b>
<b>Property Insurance</b>	<b>(73)</b>	<b>(84)</b>	<b>(91)</b>	<b>(98)</b>	<b>(105)</b>	<b>(113)</b>	<b>(121)</b>	<b>(124)</b>	<b>(121)</b>	<b>(124)</b>	<b>(128)</b>	<b>(131)</b>	<b>(135)</b>	<b>(140)</b>	<b>(144)</b>

Florida Power & Light Company  
Docket No.: 20230045-EI  
Staff's First Data Request  
Request No: 8  
Attachment No. 2 of 2  
Tab 1 of 22

These dates are used in all of the macros	2023	2021	% Delta
CO Multiplier - SET TO "1" FOR 2016 TO USE FULL EO RATE	1	1	0.0%
EO (%)	10.25%	21.60%	-52.5%
MECA stores loading - WMS rate at time of estimate (%)	4.00%	6.00%	-33.3%
Actual Stores loading - average rate previous year (%)	5.20%	5.44%	-4.4%
70% EO - NOW FULL EO for 2016	10.25%	21.60%	-52.5%
Stores loading - meters	5.20%	5.44%	-4.4%
Averaged Meter cost/unit	95.30	\$94.19	1.2%
OH MECA Effective Rate (Blended Rate)	182.24	\$182.34	-0.05%
UG MECA Effective Rate (Blended Rate)	160.05	\$162.88	-1.74%
December CPI for previous year (from www.bls.gov)	296.8	260.474	
Handy-Whitman Index for "Total Distribution Plant" July previous year	895	771	
<b>Operational Costs: Low Density</b>			
Avoided Storm Restoration Cost (Low Density)	(119,597)		
NPV Overhead vs Underground (Capital Low density)	(178,256)		
NPV Overhead vs Underground (O&M Low density)	(12,037)		
<b>Operational Costs: High Density</b>			
Avoided Storm Restoration Cost (High Density)	(138,977)		
NPV Overhead vs Underground (Capital High Density)	(176,079)		
NPV Overhead vs Underground (O&M Low Density)	(11,918)		
Low Density "Lots/Pole Line Mile"	86.20	86.20	
High Density & Meter Pedestal "Lots/Pole Line Mile"	100.10	100.10	

	Full 2016	Test 2016	Test 2017	Test 2018
OH Blended Rate	160.13	169.44	168.94	186.99
Change from previous year		9.31	-0.50	18.05
Change from from 2016 Filing		9.31	8.81	26.86
UG Blended Rate	119.99	122.86	127.29	138.23
Change from previous year		2.87	4.43	10.94
Change from from 2016 Filing		2.87	7.30	18.24
Blended Rate (Delta)	40.14	46.58	41.65	48.76
Change from previous year (Delta)	0.00	6.44	-4.93	7.11
Change from from 2016 Filing (Delta)	0.00	6.44	1.51	8.62

Full 2019			Test 2018		
180.02	677824 OH	647.1	\$ 236,612	\$ 227,792	3.73%
-6.97	677824 UG	0.01	\$ 22,840	\$ (8,820)	138.61%
19.89	677824 PO	364.29	\$ 33,988	\$ 25,168	25.95%
	677824 SV	253.97			
		1265.37			
140.23	1459058 CS	6	\$ 262,101	\$ 265,893	-1.45%
2.00	1459058 OH	15.22	\$ 20,744	\$ 3,792	81.72%
20.24	1459058 PO	0	\$ 34,585	\$ 38,377	-10.96%
39.79	1459058 SV	260.97			
-8.97	1459058 UG	1613.93			
		1896.12			

-0.35

**Florida Power & Light Company**  
**Docket No.: 20230045-EI**  
**Staff's First Data Request**  
**Request No: 8**  
**Attachment No. 2 of 2**  
**Tab 2 of 22**

Enter data using "TX and Meter Costs.sql" file. Paste the data starting in **B7**

This data is extracted from WMS tables using TOAD, since the tables are updated as the estimate is calculated in WMS whereas FINS requires an overnight batch to download the financial data.

WRAcctType	CD_WR	PRE_CAP_COSTS	CD_USAGE	CD_ACCT	FACE_SHEET_PLANT	
677824ME	677824	21405.3	METER	586.300	21405.3	LD OH MANY TX
1328347ME	1328347	17939.68	METER	586.300	17939.68	HD UG
1368886ME	1368886	17939.68	METER	586.300	17939.68	MP UG
1459058ME	1459058	21405.3	METER	586.300	21405.3	LD UG
2982370ME	2982370	17939.68	METER	586.300	17939.68	HD OH
2983564ME	2983564	17939.68	METER	586.300	17939.68	MP OH
3639525ME	3639525	21405.3	METER	586.300	21405.3	LD OH FEW TX

As WR numbers change over time, the data needs to be pasted such that it matches the correct layout shown on the right (LD OH is the first 2 rows, HD UG is the second 2 rows, etc.). In addition, the data needs to be entered with TX data in the first row, and Meter data in the second row in order to determine the TX cost correctly.

**Note: For 2016 we removed the Transformers since they are now capitalized. This sheet is no longer necessary.**

## WR / ACCT

	cd_wr	gl_acct	plant_acct	tp_alloc	amount	tx_plant_cost	ts_updt
677824311.311INST	677824	101.000	311.311	INST	6065.04	19536.3	19-JAN-23
677824311.311MATL	677824	101.000	311.311	MATL	683.54	19536.3	19-JAN-23
677824364.135INST	677824	101.000	364.135	INST	83439.33	19536.3	19-JAN-23
677824364.135MATL	677824	101.000	364.135	MATL	52509.38	19536.3	19-JAN-23
677824365.002INST	677824	101.000	365.002	INST	26545.7955	19536.3	19-JAN-23
677824365.002MATL	677824	101.000	365.002	MATL	9196.83023	19536.3	19-JAN-23
677824365.040INST	677824	101.000	365.040	INST	18167.2103	19536.3	19-JAN-23
677824365.040MATL	677824	101.000	365.040	MATL	6290.3012	19536.3	19-JAN-23
677824365.091INST	677824	101.000	365.091	INST	7082.51717	19536.3	19-JAN-23
677824365.091MATL	677824	101.000	365.091	MATL	6766.62066	19536.3	19-JAN-23
677824365.601INST	677824	101.000	365.601	INST	939.987027	19536.3	19-JAN-23
677824365.601MATL	677824	101.000	365.601	MATL	32994.6279	19536.3	19-JAN-23
677824368.001INST	677824	101.000	368.001	INST	42249.76	19536.3	19-JAN-23
677824368.001MATL	677824	101.000	368.001	MATL	91685.6599	19536.3	19-JAN-23
677824368.012INST	677824	101.000	368.012	INST	3772.3	19536.3	19-JAN-23
677824368.012MATL	677824	101.000	368.012	MATL	13223.0201	19536.3	19-JAN-23
677824369.100INST	677824	101.000	369.100	INST	35063.14	19536.3	19-JAN-23
677824369.100MATL	677824	101.000	369.100	MATL	23184.95	19536.3	19-JAN-23
677824586.380INST	677824	586.380	586.300	INST	7654.08	19536.3	19-JAN-23
677824594.680INST	677824	594.680	594.600	INST	16.4	19536.3	19-JAN-23
677824594.680MATL	677824	594.680	594.600	MATL	0.76	19536.3	19-JAN-23
1328347366.201INST	1328347	101.000	366.201	INST	51698.8316	16373.28	19-JAN-23
1328347366.201MATL	1328347	101.000	366.201	MATL	50356.5611	16373.28	19-JAN-23
1328347366.801INST	1328347	101.000	366.801	INST	3997.49841	16373.28	19-JAN-23
1328347366.801MATL	1328347	101.000	366.801	MATL	3317.05888	16373.28	19-JAN-23
1328347367.122INST	1328347	101.000	367.122	INST	10022.9278	16373.28	19-JAN-23
1328347367.122MATL	1328347	101.000	367.122	MATL	9333.7401	16373.28	19-JAN-23
1328347367.201INST	1328347	101.000	367.201	INST	11675.9822	16373.28	19-JAN-23
1328347367.201MATL	1328347	101.000	367.201	MATL	16489.2699	16373.28	19-JAN-23
1328347368.501INST	1328347	101.000	368.501	INST	4258.48	16373.28	19-JAN-23
1328347368.501MATL	1328347	101.000	368.501	MATL	41025.91	16373.28	19-JAN-23
1328347369.600INST	1328347	101.000	369.600	INST	92741.68	16373.28	19-JAN-23

## WR / ACCT

	cd_wr	gl_acct	plant_acct	tp_alloc	amount	tx_plant_cost	ts_updt
1328347369.600MATL	1328347	101.000	369.600	MATL	49100.35	16373.28	19-JAN-23
1328347586.380INST	1328347	586.380	586.300	INST	6414.85	16373.28	19-JAN-23
1368886366.201INST	1368886	101.000	366.201	INST	44601.8895	16373.28	19-JAN-23
1368886366.201MATL	1368886	101.000	366.201	MATL	47587.7984	16373.28	19-JAN-23
1368886366.801INST	1368886	101.000	366.801	INST	3398.39046	16373.28	19-JAN-23
1368886366.801MATL	1368886	101.000	366.801	MATL	3088.90161	16373.28	19-JAN-23
1368886367.122INST	1368886	101.000	367.122	INST	18913.7438	16373.28	19-JAN-23
1368886367.122MATL	1368886	101.000	367.122	MATL	19756.709	16373.28	19-JAN-23
1368886367.201INST	1368886	101.000	367.201	INST	9549.61623	16373.28	19-JAN-23
1368886367.201MATL	1368886	101.000	367.201	MATL	16234.051	16373.28	19-JAN-23
1368886368.501INST	1368886	101.000	368.501	INST	3577.06	16373.28	19-JAN-23
1368886368.501MATL	1368886	101.000	368.501	MATL	36290.86	16373.28	19-JAN-23
1368886369.699INST	1368886	101.000	369.699	INST	8660.04	16373.28	19-JAN-23
1368886586.380INST	1368886	586.380	586.300	INST	6414.85	16373.28	19-JAN-23
1459058366.201INST	1459058	101.000	366.201	INST	99807.5999	19536.3	19-JAN-23
1459058366.201MATL	1459058	101.000	366.201	MATL	96374.0956	19536.3	19-JAN-23
1459058366.801INST	1459058	101.000	366.801	INST	7662.77006	19536.3	19-JAN-23
1459058366.801MATL	1459058	101.000	366.801	MATL	6303.75442	19536.3	19-JAN-23
1459058367.122INST	1459058	101.000	367.122	INST	23467.7957	19536.3	19-JAN-23
1459058367.122MATL	1459058	101.000	367.122	MATL	33388.9953	19536.3	19-JAN-23
1459058367.201INST	1459058	101.000	367.201	INST	19864.6243	19536.3	19-JAN-23
1459058367.201MATL	1459058	101.000	367.201	MATL	47190.2947	19536.3	19-JAN-23
1459058368.501INST	1459058	101.000	368.501	INST	10542.25	19536.3	19-JAN-23
1459058368.501MATL	1459058	101.000	368.501	MATL	77977.56	19536.3	19-JAN-23
1459058369.600INST	1459058	101.000	369.600	INST	139947.68	19536.3	19-JAN-23
1459058369.600MATL	1459058	101.000	369.600	MATL	62363.61	19536.3	19-JAN-23
1459058586.380INST	1459058	586.380	586.300	INST	7654.08	19536.3	19-JAN-23
1459058593.180INST	1459058	593.180	593.100	INST	295.97	19536.3	19-JAN-23
2982370364.135INST	2982370	101.000	364.135	INST	54883.02	16373.28	19-JAN-23
2982370364.135MATL	2982370	101.000	364.135	MATL	33235.29	16373.28	19-JAN-23
2982370365.002INST	2982370	101.000	365.002	INST	11080.1017	16373.28	19-JAN-23

## WR / ACCT

	cd_wr	gl_acct	plant_acct	tp_alloc	amount	tx_plant_cost	ts_updt
2982370365.002MATL	2982370	101.000	365.002	MATL	3424.39573	16373.28	19-JAN-23
2982370365.040INST	2982370	101.000	365.040	INST	9457.03852	16373.28	19-JAN-23
2982370365.040MATL	2982370	101.000	365.040	MATL	2922.78357	16373.28	19-JAN-23
2982370365.091INST	2982370	101.000	365.091	INST	17996.4312	16373.28	19-JAN-23
2982370365.091MATL	2982370	101.000	365.091	MATL	15398.5336	16373.28	19-JAN-23
2982370365.601INST	2982370	101.000	365.601	INST	536.698585	16373.28	19-JAN-23
2982370365.601MATL	2982370	101.000	365.601	MATL	14102.8971	16373.28	19-JAN-23
2982370368.001INST	2982370	101.000	368.001	INST	1874.03649	16373.28	19-JAN-23
2982370368.001MATL	2982370	101.000	368.001	MATL	3084.76302	16373.28	19-JAN-23
2982370368.012INST	2982370	101.000	368.012	INST	18458.2135	16373.28	19-JAN-23
2982370368.012MATL	2982370	101.000	368.012	MATL	53643.337	16373.28	19-JAN-23
2982370369.100INST	2982370	101.000	369.100	INST	25980.2	16373.28	19-JAN-23
2982370369.100MATL	2982370	101.000	369.100	MATL	14950.34	16373.28	19-JAN-23
2982370586.380INST	2982370	586.380	586.300	INST	6414.85	16373.28	19-JAN-23
2982370593.180INST	2982370	593.180	593.100	INST	32.08	16373.28	19-JAN-23
2983564364.135INST	2983564	101.000	364.135	INST	37413.61	16373.28	19-JAN-23
2983564364.135MATL	2983564	101.000	364.135	MATL	22746.83	16373.28	19-JAN-23
2983564365.002INST	2983564	101.000	365.002	INST	10503.7522	16373.28	19-JAN-23
2983564365.002MATL	2983564	101.000	365.002	MATL	3332.71694	16373.28	19-JAN-23
2983564365.011INST	2983564	101.000	365.011	INST	10.206	16373.28	19-JAN-23
2983564365.040INST	2983564	101.000	365.040	INST	8966.61032	16373.28	19-JAN-23
2983564365.040MATL	2983564	101.000	365.040	MATL	2844.53406	16373.28	19-JAN-23
2983564365.091INST	2983564	101.000	365.091	INST	12208.9585	16373.28	19-JAN-23
2983564365.091MATL	2983564	101.000	365.091	MATL	10726.0482	16373.28	19-JAN-23
2983564365.601INST	2983564	101.000	365.601	INST	518.492978	16373.28	19-JAN-23
2983564365.601MATL	2983564	101.000	365.601	MATL	13725.3308	16373.28	19-JAN-23



**Florida Power & Light Company**

**Docket No.: 20230045-EI**

**Staff's First Data Request**

**Request No: 8**

**Attachment No. 2 of 2**

**Tab 4 of 22**

365.040 Cond, Secondary, AL, thru 4/O  
365.091 Cable, Secondary, TPX, All  
365.095 Cable, Secondary, TPX, All  
365.601 Reclosure, 1 Phase  
365.999 Cond, Primary, AL, 343-1431  
366.201 Duct, Buried (PVC)  
366.203 Duct, Buried (PVC)  
366.204 Duct, Buried (PVC)  
366.801 Pad, TX  
367.122 Cable, 600V, AL, All  
367.201 Cable, Primary, 1/C, 2/C, All  
368.001 Transformer, 10-25 KVA  
368.012 Transformer, 50-75 KVA  
368.501 Transformer, Padmount All  
369.100 Service Overhead  
369.101 Cond, Service, Charged to OH Service  
369.600 Service, UG, In Duct  
369.603 Service Connection to Duct Service  
369.699 Service, UG, In Duct  
583.180 Overhead Line Expenses  
583.280 Line Transformers-1st Installation Expense  
586.380 Meter Equip-1st Installation Expense  
593.180 Maintenance of Overhead Lines  
594.680 Maintenance of Duct System  
594.780 Maintenance of Buried System

Changed in 1995 to 365.094 now rolls up to 365.091

Spreadable to 365.040 (15%) 365.002 (34%) and 365.011 (51%) COND, PRI, AL 343-1431

Rolls into 366.201

Rolls into 366.201

Inactivated in 6/2007 was SV,CN,CH TO OH SV

Spreadable to 369.600 Service, UG, In Duct

OVERHEAD VS. UNDERGROUND SUMMARY SHEET

Low Density 210 Lot Subdivision  
Cost per Service Lateral

ITEM	OVERHEAD	UNDERGROUND	DIFFERENTIAL
LABOR	\$1,180.88	\$1,623.51	\$442.63
MATERIAL	\$1,363.04	\$1,829.03	\$465.99
<b>TOTAL (1)</b>	<b>\$2,543.92</b>	<b>\$3,452.54</b>	<b>\$908.62</b>

(1) Does not include storm or operational costs

COST PER SERVICE LATERAL OVERHEAD MATERIAL AND LABOR

Low Density 210 Lot Subdivision

ITEM	MATERIAL(1)	LABOR(4)	TOTAL
Service(2)	\$201.46	\$203.42	\$404.88
Primary	\$193.18	\$130.88	\$324.06
Secondary	\$59.79	\$120.31	\$180.10
Poles	\$240.43	\$397.33	\$637.76
Transformers	\$480.35	\$219.15	\$699.50
Sub-Total	\$1,175.21	\$1,071.09	\$2,246.30
Stores Handling(3)	\$61.11	-----	\$61.11
SubTotal	\$1,236.32	\$1,071.09	\$2,307.41
Engineering(5)	\$126.72	\$109.79	\$236.51
TOTAL(6)	\$1,363.04	\$1,180.88	\$2,543.92

1 - Includes Sales Tax.

2 - Includes Meters.

3 - 5.2 % of All Material.

4 - Includes Payroll, Taxes, Insurance, P&W, & Transportation.

5 - 10.25 % of All Material and Labor.

6 - Does not include storm or operational costs.

COST PER SERVICE LATERAL UNDERGROUND MATERIAL AND LABOR

Low Density 210 Lot Subdivision

ITEM	MATERIAL(1)	LABOR(4)	TOTAL
Service(2)	\$380.85	\$410.45	\$791.30
Primary	\$657.35	\$241.73	\$899.08
Secondary	\$152.88	\$111.75	\$264.63
Transformers	\$385.90	\$86.69	\$472.59
Prim. & Sec. Trenching	-----	\$329.54	\$329.54
Service Trenching	-----	\$292.41	\$292.41
Sub-Total	\$1,576.98	\$1,472.57	\$3,049.55
Stores Handling(3)	\$82.00	-----	\$82.00
SubTotal	\$1,658.98	\$1,472.57	\$3,131.55
Engineering(5)	\$170.05	\$150.94	\$320.99
TOTAL(6)	\$1,829.03	\$1,623.51	\$3,452.54

1 - Includes Sales Tax.

2 - Includes Meters.

3 - 5.2 % of All Material.

4 - Includes Payroll, Taxes, Insurance, P&W, & Transportation.

5 - 10.25 % of All Material and Labor.

6 - Does not include storm or operational costs.

2023 OH LOW DENSITY LAYOUT WITH 3.5 TON A/C

WR Number:  
677824

NUMBER OF LOTS =	2021 210	2023 210
MECA STORES LDG % =	6.00%	4.00%
ACTUAL STORES LDG % =	5.44%	5.20%
ACTUAL EO =	21.60%	10.25%
ADJUSTED CO =	0.00%	0.00%

CLASSIFICATION	ACCOUNT	MATERIAL W/O CO 2021	MATERIAL 2023	MATERIAL COST/LOT 2021	MATERIAL COST/LOT 2023	LABOR 2021	LABOR 2023	LABOR COST/LOT 2021	LABOR COST/LOT 2023	TOTAL LABOR & MATERIAL 2021	TOTAL LABOR & MATERIAL 2023
Service Overhead	369.100	\$15,573.01	\$23,184.95			\$34,539.34	\$35,063.14				
Meter Equip-1st Installation Expense	566.360					\$7,560.84	\$7,654.08				
Meter Cost (Material)		\$21,042.00	\$20,013.00	\$100.20	\$95.30						
<b>SERVICE SUBT W/O STORES LDG</b>		<b>\$35,894.66</b>	<b>\$42,306.22</b>	<b>\$170.93</b>	<b>\$201.46</b>	<b>\$42,100.18</b>	<b>\$42,717.22</b>	<b>\$200.48</b>	<b>\$203.42</b>	<b>\$371.41</b>	<b>\$404.88</b>
#N/A	365.002	\$4,903.20	\$9,196.83			\$26,368.99	\$26,545.80				
Reclosure, 1 Phase	365.601	\$25,104.13	\$32,994.63			\$933.73	\$939.99				
<b>PRIMARY SUBT W/O STORES LDG</b>		<b>\$28,619.29</b>	<b>\$40,568.71</b>	<b>\$136.28</b>	<b>\$193.18</b>	<b>\$27,302.72</b>	<b>\$27,485.78</b>	<b>\$130.01</b>	<b>\$130.88</b>	<b>\$266.29</b>	<b>\$324.06</b>
Cond, Secondary, AL, thru 4/O	365.040	\$3,352.15	\$6,290.30			\$18,046.18	\$18,167.21				
Cable, Secondary, TPX, All	365.091	\$5,706.04	\$6,766.62			\$7,035.32	\$7,082.52				
Maintenance of Duct System	594.680	\$0.60	\$0.76			\$16.20	\$16.40				
<b>SEC SUBT W/O STORES LDG</b>		<b>\$8,639.76</b>	<b>\$12,555.46</b>	<b>\$41.14</b>	<b>\$59.79</b>	<b>\$25,097.70</b>	<b>\$25,266.13</b>	<b>\$119.51</b>	<b>\$120.31</b>	<b>\$160.65</b>	<b>\$180.10</b>
#N/A	364.135	\$44,687.24	\$52,509.38			\$87,928.30	\$83,439.33				
<b>POLE SUBT W/O STORES LDG</b>		<b>\$42,620.16</b>	<b>\$50,489.79</b>	<b>\$202.95</b>	<b>\$240.43</b>	<b>\$87,928.30</b>	<b>\$83,439.33</b>	<b>\$418.71</b>	<b>\$397.33</b>	<b>\$621.66</b>	<b>\$637.76</b>
Transformer, 10-25 KVA	368.001	\$51,473.85	\$91,685.66			\$41,563.81	\$42,249.76				
Transformer, 50-75 KVA	368.012	\$6,269.09	\$13,223.02			\$3,711.05	\$3,772.30				
<b>TRANSFORMER SUBT W/O STORES LDG</b>		<b>\$55,071.95</b>	<b>\$100,873.73</b>	<b>\$262.25</b>	<b>\$480.35</b>	<b>\$45,274.86</b>	<b>\$46,022.06</b>	<b>\$215.59</b>	<b>\$219.15</b>	<b>\$477.84</b>	<b>\$699.50</b>
<b>SUB-TOTAL</b>		<b>\$170,845.62</b>	<b>\$246,793.91</b>	<b>\$813.55</b>	<b>\$1,175.21</b>	<b>\$227,703.76</b>	<b>\$224,930.52</b>	<b>\$1,084.30</b>	<b>\$1,071.09</b>	<b>\$1,897.85</b>	<b>\$2,246.30</b>
MATERIAL SUBTOTAL MINUS METER MATERIAL STORES LDG. %				\$713.35	\$1,079.91						
METER STORES LDG %				5.82%	5.20%						
TOTAL STORES LDG \$				\$47.35	\$61.11					\$47.35	\$61.11
<b>SUBTOTAL</b>				<b>\$860.90</b>	<b>\$1,236.32</b>			<b>\$1,084.30</b>	<b>\$1,071.09</b>	<b>\$1,945.20</b>	<b>\$2,307.41</b>
EO				\$178.21	\$126.72			\$224.45	\$109.79	\$402.66	\$236.51
<b>TOTAL</b>				<b>\$1,039.11</b>	<b>\$1,363.04</b>			<b>\$1,308.75</b>	<b>\$1,180.88</b>	<b>\$2,347.86</b>	<b>\$2,543.92</b>

WR Number  
1459058

2023 UG LOW DENSITY LAYOUT WITH 3.5 TON A/C

	2021	2023
NUMBER OF LOTS =	210	210
MECA STORES LDG % =	6.00%	4.00%
ACTUAL STORES LDG =	5.44%	5.20%
ACTUAL EO =	21.60%	10.25%
ADJUSTED CO =	0.00%	0.00%

CLASSIFICATION	ACCOUNT	MATERIAL		MATERIAL COST/LOT		LABOR		LABOR COST/LOT		TOTAL	TOTAL
		W/O CO	2021	2021	2023	2021	2023	2021	2023	LABOR & MATERIAL	LABOR & MATERIAL
Service, UG, In Duct	369.600	\$23,506.68	\$62,363.61			\$126,911.25	\$139,947.68				
#N/A		\$0.00	\$0.00			\$0.00	\$0.00				
Meter Equip-1st Installation Expense	586.380					\$7,560.84	\$7,654.08				
Meter Cost (Material)		\$21,042.00	\$20,013.00	\$100.20	\$95.30						
Service Trench (Labor)						(\$53,802.04)	(\$61,406.38)				
<b>SERVICE SUBT W/O STORES LDG</b>		<b>\$43,461.34</b>	<b>\$79,978.01</b>	<b>\$206.96</b>	<b>\$380.85</b>	<b>\$80,670.05</b>	<b>\$86,195.38</b>	<b>\$384.14</b>	<b>\$410.45</b>	<b>\$591.10</b>	<b>\$791.30</b>
Cond, Primary, AL, 343-1431	365.999	\$0.00	\$0.00			\$0.00	\$0.00				
Duct, Buried (PVC)	366.201	\$19,482.56	\$96,374.10			\$87,447.78	\$99,807.60				
Maintenance of Overhead Lines	593.180	\$0.00	\$0.00			\$292.36	\$295.97				
#N/A		\$0.00	\$0.00			\$0.00	\$0.00				
#N/A		\$0.00	\$0.00			\$0.00	\$0.00				
Cable, Primary, 1/C, 2/C, All	367.201	\$32,968.45	\$47,190.29			\$17,553.86	\$19,864.62				
		\$0.00	\$0.00			\$0.00	\$0.00				
PRI/SEC TRENCH						(\$60,634.05)	(\$69,204.02)				
<b>PRIMARY SUBT W/O STORES LDG</b>		<b>\$50,024.81</b>	<b>\$138,042.68</b>	<b>\$238.21</b>	<b>\$657.35</b>	<b>\$44,659.94</b>	<b>\$50,764.17</b>	<b>\$212.67</b>	<b>\$241.73</b>	<b>\$450.88</b>	<b>\$899.08</b>
Cable, 600V, AL, All	367.122	\$23,502.78	\$33,389.00			\$20,737.89	\$23,467.80				
<b>SEC SUBT W/O STORES LDG</b>		<b>\$22,415.62</b>	<b>\$32,104.80</b>	<b>\$106.74</b>	<b>\$152.88</b>	<b>\$20,737.89</b>	<b>\$23,467.80</b>	<b>\$98.75</b>	<b>\$111.75</b>	<b>\$205.49</b>	<b>\$264.63</b>
Transformer Installation Labor	583.280										
Pad, TX	366.801	\$3,531.24	\$6,303.75			\$6,713.84	\$7,682.77				
Transformer, Padmount All	368.501	\$ 41,886.11	\$77,977.56			\$9,320.15	\$10,542.25				
<b>TRANSFORMER SUBT W/O STORES LDG</b>		<b>\$43,411.88</b>	<b>\$81,039.73</b>	<b>\$206.72</b>	<b>\$385.90</b>	<b>\$16,033.99</b>	<b>\$18,205.02</b>	<b>\$76.35</b>	<b>\$86.69</b>	<b>\$283.07</b>	<b>\$472.59</b>
PRI/SEC TRENCH						\$60,634.05	\$69,204.02	\$288.73	\$329.54	\$288.73	\$329.54
SVC TRENCH						\$53,802.04	\$61,406.38	\$256.20	\$292.41	\$256.20	\$292.41
<b>SUB-TOTAL</b>		<b>\$159,313.65</b>	<b>\$331,165.22</b>	<b>\$758.63</b>	<b>\$1,576.98</b>	<b>\$276,537.97</b>	<b>\$309,242.77</b>	<b>\$1,316.84</b>	<b>\$1,472.57</b>	<b>\$2,075.47</b>	<b>\$3,049.55</b>
MATERIAL SUBTOTAL MINUS METER MATERIAL				\$658.43	\$1,481.68						
STORES LDG. %				5.82%	5.20%						
METER STORES LDG %				5.82%	5.20%						
<b>TOTAL STORES LDG</b>				<b>\$44.15</b>	<b>\$82.00</b>					<b>\$44.15</b>	<b>\$82.00</b>
<b>SUBTOTAL</b>				<b>\$802.78</b>	<b>\$1,658.98</b>			<b>\$1,316.84</b>	<b>\$1,472.57</b>	<b>\$2,119.62</b>	<b>\$3,131.55</b>
EO				\$166.18	\$170.05			\$272.59	\$150.94	\$438.77	\$320.99
<b>TOTAL</b>				<b>\$968.96</b>	<b>\$1,829.03</b>			<b>\$1,589.43</b>	<b>\$1,623.51</b>	<b>\$2,558.39</b>	<b>\$3,452.54</b>

OPERATIONAL COSTS DIFFERENTIAL - LOW DENSITY

30-Year NPV (\$ per pole-line mile)

	<u>O&amp;M</u>	<u>Capital</u>	<u>Total</u>	<u>Cost per Lot</u>
Operational Cost Differential (Non-Storm)	(\$12,037)	(\$178,256)	(\$190,293)	(\$2,208)
Avoided Storm Restoration Cost (Storm)	(\$119,597)		(\$119,597)	(\$1,387)
Total Operational Cost				(\$3,595)
Pre-Operational Cost				\$908.62
Post-Operational Cost			Note 1	\$0.00

Note 1: Where the "Post-Operational" Costs are negative, the differentials have been set to \$0.



OVERHEAD VS. UNDERGROUND SUMMARY SHEET

High Density 176 Lot Subdivision  
Company Owned Service Laterals  
Cost per Service Lateral

ITEM	OVERHEAD	UNDERGROUND	DIFFERENTIAL
LABOR	\$919.04	\$1,132.63	\$213.59
MATERIAL	\$1,002.46	\$1,185.34	\$182.88
<b>TOTAL (1) (2)</b>	\$1,921.50	\$2,317.97	\$396.47

(1) Does not include storm or operational costs

(2) The differential has been set to \$0 in the URD filing since the differential is a negative amount.

COST PER SERVICE LATERAL OVERHEAD MATERIAL AND LABOR

High Density 176 Lot Subdivision  
Company Owned Service Laterals

ITEM	MATERIAL(1)	LABOR(4)	TOTAL
Service(2)	\$176.98	\$184.06	\$361.04
Primary	\$95.76	\$66.19	\$161.95
Secondary	\$100.09	\$155.99	\$256.08
Poles	\$181.57	\$311.84	\$493.41
Transformers	\$309.92	\$115.52	\$425.44
Sub-Total	\$864.32	\$833.60	\$1,697.92
Stores Handling(3)	\$44.94	-----	\$44.94
SubTotal	\$909.26	\$833.60	\$1,742.86
Engineering(5)	\$93.20	\$85.44	\$178.64
TOTAL(6)	\$1,002.46	\$919.04	\$1,921.50

1 - Includes Sales Tax.

2 - Includes Meters.

3 - 5.2 % of All Material.

4 - Includes Payroll, Taxes, Insurance, P&W, & Transportation.

5 - 10.25 % of All Material and Labor.

6 - Does not include storm or operational costs

COST PER SERVICE LATERAL UNDERGROUND MATERIAL AND LABOR

High Density 176 Lot Subdivision  
Company Owned Service Laterals

ITEM	MATERIAL(1)	LABOR(4)	TOTAL
Service(2)	\$363.55	\$354.52	\$718.07
Primary	\$365.20	\$161.12	\$526.32
Secondary	\$50.99	\$56.95	\$107.94
Transformers	\$242.26	\$46.91	\$289.17
Prim. & Sec. Trenching	-----	\$198.96	\$198.96
Service Trenching	-----	\$208.87	\$208.87
Sub-Total	\$1,022.00	\$1,027.33	\$2,049.33
Stores Handling(3)	\$53.14	-----	\$53.14
SubTotal	\$1,075.14	\$1,027.33	\$2,102.47
Engineering(5)	\$110.20	\$105.30	\$215.50
TOTAL(6)	\$1,185.34	\$1,132.63	\$2,317.97

1 - Includes Sales Tax.

2 - Includes Meters.

3 - 5.2 % of All Material.

4 - Includes Payroll, Taxes, Insurance, P&W, & Transportation.

5 - 10.25 % of All Material and Labor.

6 - Does not include storm or operational costs

2023 OH HIGH DENSITY LAYOUT

WR Number:  
2982370

	2021	2023
NUMBER OF LOTS =	176	176
MECA STORES LDG % =	6.00%	4.00%
ACTUAL STORES LDG % =	5.44%	5.20%
ACTUAL EO =	21.60%	10.25%
ADJUSTED CO =	0.00%	0.00%

CLASSIFICATION	ACCOUNT	MATERIAL W/O CO 2021	MATERIAL 2023	MATERIAL COST/LOT 2021	MATERIAL COST/LOT 2023	LABOR 2021	LABOR 2023	LABOR COST/LOT 2021	LABOR COST/LOT 2023	TOTAL LABOR & MATERIAL 2021	TOTAL LABOR & MATERIAL 2023
Service Overhead	369.100	\$9,915.92	\$14,950.34			\$25,663.48	\$25,980.20				
Meter Equip-1st Installation Expense	586.380					\$6,336.70	\$6,414.85				
Meter Cost (Material)		\$17,635.20	\$16,772.80	\$100.20	\$95.30						
<b>SERVICE SUBT W/O STORES LDG</b>		\$27,092.44	\$31,148.13	\$153.93	\$176.98	\$32,000.18	\$32,395.05	\$181.82	\$184.06	\$335.75	\$361.04
#N/A	365.002	\$1,800.95	\$3,424.40			\$10,944.87	\$11,080.10				
Reclosure, 1 Phase	365.601	\$10,589.50	\$14,102.90			\$530.13	\$536.70				
Maintenance of Overhead Lines	593.180	\$0.00	\$0.00			\$31.68	\$32.08				
<b>PRIMARY SUBT W/O STORES LDG</b>		\$11,817.31	\$16,853.17	\$67.14	\$95.76	\$11,506.69	\$11,648.88	\$65.38	\$66.19	\$132.52	\$161.95
Cond, Secondary, AL, thru 4/O	365.040	\$1,537.14	\$2,922.78			\$9,341.63	\$9,457.04				
Cable, Secondary, TPX, All	365.091	\$12,975.40	\$15,398.53			\$17,777.18	\$17,996.43				
<b>SECONDARY SUBT W/O STORES LDG</b>		\$13,841.24	\$17,616.65	\$78.64	\$100.09	\$27,118.81	\$27,453.47	\$154.08	\$155.99	\$232.72	\$256.08
#N/A	364.135	\$26,805.14	\$33,235.29			\$54,214.17	\$54,883.02				
<b>POLE SUBT W/O STORES LDG</b>		\$25,565.23	\$31,957.01	\$145.26	\$181.57	\$54,214.17	\$54,883.02	\$308.04	\$311.84	\$453.30	\$493.41
Transformer, 10-25 KVA	368.001	\$1,687.36	\$3,084.76			\$1,851.23	\$1,874.04				
Transformer, 50-75 KVA	368.012	\$28,868.57	\$53,643.34			\$18,233.49	\$18,458.21				
<b>TRANSFORMER SUBT W/O STORES LDG</b>		\$29,142.52	\$54,546.25	\$165.58	\$309.92	\$20,084.72	\$20,332.25	\$114.12	\$115.52	\$279.70	\$425.44
<b>SUB-TOTAL</b>		\$107,458.74	\$152,121.21	\$610.55	\$864.32	\$144,924.57	\$146,712.67	\$823.44	\$833.60	\$1,433.99	\$1,697.92
MATSUB-MTR.(M)				\$510.35	\$769.02						
STORES LDG. %				5.82%	5.20%						
METER STORES LDG %				5.82%	5.20%						
<b>TOTAL STORES LDG</b>				\$35.53	\$44.94					\$35.53	\$44.94
<b>SUBTOTAL</b>				\$646.08	\$909.26			\$823.44	\$833.60	\$1,469.52	\$1,742.86
<b>EO</b>				\$133.74	\$93.20			\$170.45	\$85.44	\$304.19	\$178.64
<b>TOTAL</b>				\$779.82	\$1,002.46			\$993.89	\$919.04	\$1,773.71	\$1,921.50

2023 UG HIGH DENSITY LAYOUT

WR Number  
1328347

	2021	2023
NUMBER OF LOTS =	176	176
MECA STORES LDG % =	6.00%	4.00%
ACTUAL STORES LDG % =	5.44%	5.20%
ACTUAL EO =	21.60%	10.25%
ADJUSTED CO =	0.00%	0.00%

CLASSIFICATION	ACCOUNT	MATERIAL W/O CO 2021	MATERIAL 2023	MATERIAL COST/LOT 2021	MATERIAL COST/LOT 2023	LABOR 2021	LABOR 2023	LABOR COST/LOT 2021	LABOR COST/LOT 2023	TOTAL LABOR & MATERIAL 2021	TOTAL LABOR & MATERIAL 2023
Service, UG, In Duct	369.600	\$21,380.15	\$49,100.35			\$85,062.30	\$92,741.68				
Meter Equip-1st Installation Expense	586.380					\$6,336.70	\$6,414.85				
Meter Cost (Material)		\$17,635.20	\$16,772.80	\$100.20	\$95.30						
Service Trench (Labor)						(\$32,208.03)	(\$36,760.28)				
<b>SERVICE SUBT W/O STORES LDG</b>		<b>\$38,026.38</b>	<b>\$63,984.68</b>	<b>\$216.06</b>	<b>\$363.55</b>	<b>\$59,190.97</b>	<b>\$62,396.25</b>	<b>\$336.31</b>	<b>\$354.52</b>	<b>\$552.37</b>	<b>\$718.07</b>
Duct, Buried (PVC)	366.201	\$11,376.17	\$50,356.56			\$45,296.87	\$51,698.83				
Cable, Primary, 1/C, 2/C, All	367.201	\$11,568.51	\$16,489.27			\$10,343.09	\$11,675.98				
Primary/Secondary Trench (Labor)						(\$30,680.92)	(\$35,017.34)				
<b>PRIMARY SUBT W/O STORES LDG</b>		<b>\$21,883.35</b>	<b>\$64,274.84</b>	<b>\$124.34</b>	<b>\$365.20</b>	<b>\$24,959.04</b>	<b>\$28,357.47</b>	<b>\$141.81</b>	<b>\$161.12</b>	<b>\$266.15</b>	<b>\$526.32</b>
Cable, 600V, AL, All	367.122	\$6,686.24	\$9,333.74			\$8,878.55	\$10,022.93				
<b>SECONDARY SUBT W/O STORES LDG</b>		<b>\$6,376.95</b>	<b>\$8,974.75</b>	<b>\$36.23</b>	<b>\$50.99</b>	<b>\$8,878.55</b>	<b>\$10,022.93</b>	<b>\$50.45</b>	<b>\$56.95</b>	<b>\$86.68</b>	<b>\$107.94</b>
Pad, TX	366.801	\$2,135.39	\$3,317.06			\$3,502.52	\$3,997.50				
Transformer, Padmount All	368.501	\$22,006.39	\$41,025.91			\$3,808.52	\$4,258.48				
<b>TRANSFORMER SUBT W/O STORES LDG</b>		<b>\$23,025.06</b>	<b>\$42,637.47</b>	<b>\$130.82</b>	<b>\$242.26</b>	<b>\$7,311.04</b>	<b>\$8,255.98</b>	<b>\$41.54</b>	<b>\$46.91</b>	<b>\$172.36</b>	<b>\$289.17</b>
PRI/SEC TRENCH						\$30,680.92	\$35,017.34	\$174.32	\$198.96	\$174.32	\$198.96
SVC TRENCH						\$32,208.03	\$36,760.28	\$183.00	\$208.87	\$183.00	\$208.87
<b>SUB-TOTAL</b>		<b>\$89,311.74</b>	<b>\$179,871.74</b>	<b>\$507.45</b>	<b>\$1,022.00</b>	<b>\$163,228.55</b>	<b>\$180,810.25</b>	<b>\$927.43</b>	<b>\$1,027.33</b>	<b>\$1,434.88</b>	<b>\$2,049.33</b>
MATSUB-MTR (M)				\$407.25	\$926.70						
STORES LDG. %				5.82%	5.20%						
METER STORES LDG %				5.82%	5.20%						
<b>TOTAL STORES LDG</b>				<b>\$29.53</b>	<b>\$53.14</b>					<b>\$29.53</b>	<b>\$53.14</b>
<b>SUBTOTAL</b>				<b>\$536.98</b>	<b>\$1,075.14</b>			<b>\$927.43</b>	<b>\$1,027.33</b>	<b>\$1,464.41</b>	<b>\$2,102.47</b>
E0				\$111.15	\$110.20			\$191.98	\$105.30	\$303.13	\$215.50
<b>TOTAL</b>				<b>\$648.13</b>	<b>\$1,185.34</b>			<b>\$1,119.41</b>	<b>\$1,132.63</b>	<b>\$1,767.54</b>	<b>\$2,317.97</b>

OPERATIONAL COSTS DIFFERENTIAL - HIGH DENSITY

	<u>30-Year NPV (\$ per pole-line mile)</u>			
	<u>O&amp;M</u>	<u>Capital</u>	<u>Total</u>	<u>Cost per Lot</u>
Operational Cost Differential (Non-Storm)	(\$11,918)	(\$176,079)	(\$187,997)	(\$1,878)
Avoided Storm Restoration Cost (Storm)	(\$138,977)		(\$138,977)	(\$1,388)
<u>Total Operational Cost</u>				<u>(\$3,266)</u>
Pre-Operational Cost				\$396.47
Post-Operational Cost			Note 1	\$0.00

Note 1: Where the "Post-Operational Costs" are negative, the differentials have been set to \$0.

OVERHEAD VS. UNDERGROUND SUMMARY SHEET

High Density 176 Lot Subdivision  
Customer Owned Service Laterals from Meter Centers  
Cost per Dwelling Unit

ITEM	OVERHEAD	UNDERGROUND	DIFFERENTIAL
LABOR	\$682.79	\$595.81	(\$86.98)
MATERIAL	\$850.95	\$889.66	\$38.71
<b>TOTAL (1) (2)</b>	<b>\$1,533.74</b>	<b>\$1,485.47</b>	<b>(\$48.27)</b>

(1) Does not include storm or operational costs

(2) The differential has been set to \$0 in the URD filing since the differential is a negative amount.

COST PER DWELLING UNIT OVERHEAD MATERIAL AND LABOR

High Density 176 Lot Subdivision  
FPL Service Drop and Customer Owned Service Laterals from Meter Centers

ITEM	MATERIAL(1)	LABOR(4)	TOTAL
Service(2)	\$132.55	\$108.70	\$241.25
Primary	\$93.19	\$63.26	\$156.45
Secondary	\$74.14	\$120.32	\$194.46
Poles	\$124.27	\$212.58	\$336.85
Transformers	\$309.54	\$114.45	\$423.99
Sub-Total	\$733.69	\$619.31	\$1,353.00
Stores Handling(3)	\$38.15	-----	\$38.15
SubTotal	\$771.84	\$619.31	\$1,391.15
Engineering(5)	\$79.11	\$63.48	\$142.59
TOTAL(6)	\$850.95	\$682.79	\$1,533.74

1 - Includes Sales Tax.

2 - Includes Meters.

3 - 5.2 % of All Material.

4 - Includes Payroll, Taxes, Insurance, P&W, & Transportation.

5 - 10.25 % of All Material and Labor.

6 - Does not include storm or operational costs



COST PER DWELLING UNIT UNDERGROUND MATERIAL AND LABOR

High Density 176 Lot Subdivision  
Customer Owned Service Laterals from Meter Centers

ITEM	MATERIAL(1)	LABOR(4)	TOTAL
Service(2)	\$95.30	\$85.65	\$180.95
Primary	\$348.68	\$143.15	\$491.83
Secondary	\$107.94	\$107.46	\$215.40
Transformers	\$215.14	\$39.63	\$254.77
Prim. & Sec. Trenching	-----	\$164.53	\$164.53
Sub-Total	\$767.06	\$540.42	\$1,307.48
Stores Handling(3)	\$39.89	-----	\$39.89
SubTotal	\$806.95	\$540.42	\$1,347.37
Engineering(5)	\$82.71	\$55.39	\$138.10
TOTAL(6)	\$889.66	\$595.81	\$1,485.47

1 - Includes Sales Tax.

2 - Includes Meters.

3 - 5.2 % of All Material.

4 - Includes Payroll, Taxes, Insurance, P&W, & Transportation.

5 - 10.25 % of All Material and Labor.

6 - Does not include storm or operational costs

**2023 OH METER PEDESTAL LAYOUT**

WR Number  
2983564

	2021	2023
NUMBER OF LOTS =	176	176
MECA STORES LDG % =	6.00%	4.00%
ACTUAL STORES LDG % =	5.44%	5.20%
ACTUAL EO =	21.60%	10.25%
ADJUSTED CO =	0.00%	0.00%

CLASSIFICATION	ACCOUNT	MATERIAL W/O CO 2021	MATERIAL 2023	MATERIAL COST/LOT 2021	MATERIAL COST/LOT 2023	LABOR 2021	LABOR 2023	LABOR COST/LOT 2021	LABOR COST/LOT 2023	TOTAL LABOR & MATERIAL 2021	TOTAL LABOR & MATERIAL 2023
Service Overhead	369.100	\$4,562.10	\$6,818.00			\$12,561.67	\$12,716.82				
Meter Equip-1st Installation Expense	586.380					\$6,336.70	\$6,414.85				
Meter Cost (Material)		\$17,635.20	\$16,772.80	\$100.20	\$95.30						
<b>SERVICE SUBT W/O STORES LDG</b>		\$21,986.27	\$23,328.57	\$124.92	\$132.55	\$18,898.37	\$19,131.67	\$107.38	\$108.70	\$232.30	\$241.25
#N/A	365.002	\$1,757.35	\$3,332.72			\$10,375.61	\$10,503.75				
#N/A	365.011	\$0.00	\$0.00			\$10.08	\$10.21				
Reclosure, 1 Phase	365.601	\$10,333.13	\$13,725.33			\$512.15	\$518.49				
Maintenance of Overhead Lines	593.180	\$0.00	\$0.00			\$100.08	\$101.32				
<b>PRIMARY SUBT W/O STORES LDG</b>		\$11,531.22	\$16,401.97	\$65.52	\$93.19	\$10,997.92	\$11,133.77	\$62.49	\$63.26	\$128.01	\$156.45
Cond, Secondary, AL, thru 4/O	365.040	\$1,499.93	\$2,844.53			\$8,857.23	\$8,966.61				
Cable, Secondary, TPX, All	365.091	\$9,062.03	\$10,726.05			\$12,060.02	\$12,208.96				
<b>SECONDARY SUBT W/O STORES LDG</b>		\$10,073.40	\$13,048.64	\$57.24	\$74.14	\$20,917.26	\$21,175.57	\$118.85	\$120.32	\$176.09	\$194.46
#N/A	364.135	\$19,049.93	\$22,746.83			\$36,957.57	\$37,413.61				
<b>POLE SUBT W/O STORES LDG</b>		\$18,168.75	\$21,871.95	\$103.23	\$124.27	\$36,957.57	\$37,413.61	\$209.99	\$212.58	\$313.22	\$336.85
Transformer, 10-25 KVA	368.001	\$1,685.35	\$3,080.98			\$1,833.97	\$1,856.57				
Transformer, 50-75 KVA	368.012	\$28,834.30	\$53,577.50			\$18,063.53	\$18,286.15				
<b>TRANSFORMER SUBT W/O STORES LDG</b>		\$29,107.92	\$54,479.31	\$165.39	\$309.54	\$19,897.50	\$20,142.72	\$113.05	\$114.45	\$278.44	\$423.99
<b>SUB-TOTAL</b>		\$90,867.56	\$129,130.44	\$516.30	\$733.69	\$107,668.62	\$108,997.34	\$611.76	\$619.31	\$1,128.06	\$1,353.00
MATSUB-MTR.(M)				\$416.10	\$638.39						
STORES LDG. %				5.82%	5.20%						
METER STORES LDG %				5.82%	5.20%						
<b>TOTAL STORES LDG</b>				\$30.05	\$38.15					\$30.05	\$38.15
<b>SUBTOTAL</b>				\$546.35	\$771.84			\$611.76	\$619.31	\$1,158.11	\$1,391.15
EO				\$113.09	\$79.11			\$126.63	\$63.48	\$239.72	\$142.59
<b>TOTAL</b>				\$659.44	\$850.95			\$738.39	\$682.79	\$1,397.83	\$1,533.74

WR Number  
1368886

2023 UG METER PEDESTAL LAYOUT

NUMBER OF LOTS =	2021 176	2023 176
MECA STORES LDG % =	6.00%	4.00%
ACTUAL STORES LDG% =	5.44%	5.20%
ACTUAL EO =	21.60%	10.25%
ADJUSTED CO =	0.00%	0.00%

CLASSIFICATION	ACCOUNT	MATERIAL W/O CO 2021	MATERIAL 2023	MATERIAL COST/LOT 2021	MATERIAL COST/LOT 2023	LABOR 2021	LABOR 2023	LABOR COST/LOT 2021	LABOR COST/LOT 2023	TOTAL LABOR & MATERIAL 2021	TOTAL LABOR & MATERIAL 2023
Service, UG, In Duct	369.699	\$0.00	\$0.00			\$8,554.55	\$8,660.04				
Meter Equip-1st Installation Expense	586.380					\$6,336.70	\$6,414.85				
Meter Cost (Material)		\$17,635.20	\$16,772.80	\$100.20	\$95.30						
Service Trench (Labor)						\$0.00	\$0.00				
<b>SERVICE SUBT W/O STORES LDG</b>		\$17,635.20	\$16,772.80	\$100.20	\$95.30	\$14,891.25	\$15,074.89	\$84.61	\$85.65	\$184.81	\$180.95
Duct, Buried (PVC)	366.201	\$12,244.33	\$47,587.80			\$39,078.62	\$44,601.89				
Cable, Primary, 1/C, 2/C, All	367.201	\$11,396.72	\$16,234.05			\$8,494.49	\$9,549.62				
Primary/Secondary Trench (Labor)						(\$25,371.81)	(\$28,957.85)				
<b>PRIMARY SUBT W/O STORES LDG</b>		\$22,547.49	\$61,367.16	\$128.11	\$348.68	\$22,201.30	\$25,193.66	\$126.14	\$143.15	\$254.25	\$491.83
Cable, 600V, AL, All	367.122	\$14,025.97	\$19,756.71			\$16,823.43	\$18,913.74				
<b>SECONDARY SUBT W/O STORES LDG</b>		\$13,377.18	\$18,996.84	\$76.01	\$107.94	\$16,823.43	\$18,913.74	\$95.59	\$107.46	\$171.60	\$215.40
Pad, TX	366.801	\$2,264.85	\$3,088.90			\$2,977.59	\$3,398.39				
Transformer, Pedmount All	368.501	\$ 19,478.30	\$36,290.86			\$3,226.56	\$3,577.06				
<b>TRANSFORMER SUBT W/O STORES LDG</b>		\$20,737.39	\$37,865.16	\$117.83	\$215.14	\$6,204.15	\$6,975.45	\$35.25	\$39.63	\$153.08	\$254.77
PRI/SEC TRENCH						\$25,371.81	\$28,957.85	\$144.16	\$164.53	\$144.16	\$164.53
SVC TRENCH						\$0.00	\$0.00	\$0.00	\$0.00		
<b>SUB-TOTAL</b>		\$74,297.26	\$135,001.96	\$422.15	\$767.06	\$85,491.94	\$95,115.59	\$485.75	\$540.42	\$907.90	\$1,307.48
MATSUB-MTR.(M)				\$321.95	\$671.76						
STORES LDG. %				5.82%	5.20%						
METER STORES LDG %				5.82%	5.20%						
<b>TOTAL STORES LDG</b>				\$24.57	\$39.89					\$24.57	\$39.89
<b>SUBTOTAL</b>				\$446.72	\$806.95			\$485.75	\$540.42	\$932.47	\$1,347.37
EO				\$92.47	\$82.71			\$100.55	\$55.39	\$193.02	\$138.10
<b>TOTAL</b>				\$539.19	\$889.66			\$586.30	\$595.81	\$1,125.49	\$1,485.47

OPERATIONAL COSTS DIFFERENTIAL - METER PEDESTAL

	<u>30-Year NPV (\$ per pole-line mile)</u>			
	<u>O&amp;M</u>	<u>Capital</u>	<u>Total</u>	<u>Cost per Lot</u>
Operational Cost Differential (Non-Storm)	(\$11,918)	(\$176,079)	(\$187,997)	(\$1,878)
Avoided Storm Restoration Cost (Storm)	(\$138,977)		(\$138,977)	(\$1,388)
Total Operational Cost				(\$3,266)
Pre-Operational Cost			Note 1	\$0.00
Post-Operational Cost			Note 2	\$0.00

Note 1: The "Pre-Operational Cost" differential has been set to \$0 since it is a negative amount.

Note 2: Where the "Post-Operational Costs" are negative, the differentials have been set to \$0.