

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

In re: Request by Florida Power & Light Company for change in depreciation rates for Cape Canaveral generating station.) DOCKET NO. 891098-EI
)
)
)

In re: Request for approval to recover cost to decommission facilities at Palatka Generating Site by Florida Power & Light Company.) DOCKET NO. 900163-EI
)
)
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In re: Request for change in depreciation rates for Fort Lauderdale and Port Everglades Power Plants by Florida Power & Light Company.) DOCKET NO. 900164-EI
)
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In re: Request for change in depreciation rates for Fort Myers Power Plant by Florida Power & Light Company.) DOCKET NO. 900495-EI
)
)
)

In re: 1990 Depreciation and Decommissioning Studies for Manatee Power Plant, Riviera Power Plant and Sanford Power Plant of Florida Power & Light Company.) DOCKET NO. 900555-EI
) ORDER NO. 23353
) ISSUED: 8-14-90
)
)

The following Commissioners participated in the disposition of this matter:

MICHAEL McK. WILSON, Chairman
 THOMAS M. BEARD
 BETTY EASLEY
 GERALD L. GUNTER
 FRANK S. MESSERSMITH

ORDER REQUIRING INTERIM TREATMENT
OF CERTAIN DEPRECIATION EXPENSES

BY THE COMMISSION:

Florida Power & Light Company (FPL) filed with this Commission proposed depreciation rates and decommissioning rates on a preliminary basis by account and by unit for the Cape Canaveral, Palatka (decommissioning only), Fort Lauderdale, Port Everglades, Fort Myers, Manatee, Riviera and Sanford generating stations.

DOCUMENT NUMBER-DATE

07322 AUG 14 1990

FPSC-RECORDS/REPORTING

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Our Staff has reviewed the utility's filings and recommends that the rates shown on Attachments 1 through 8 to this Order should be approved on an interim basis effective January 1, 1990, and trued-up when final action is taken in each docket. We find it is appropriate to approve the rates on Attachments 1 through 8 subject to subsequent true-up upon completion of each docket. The total effect of the Company's proposal for the various plants would reduce depreciation expenses for 1990 by an estimated \$7,856,00 based on January 1, 1990 investments and reserves.

In consideration of the foregoing, it is

ORDERED by the Florida Public Service Commission that the request of Florida Power & Light Company to begin the interim booking of depreciation rates, as reflected in Attachments 1 through 8 on an interim basis for the Cape Canaveral, Palatka (decommissioning only), Fort Lauderdale, Port Everglades, Fort Myers, Manatee, Riviera and Sanford generating stations. It is further

ORDERED that Florida Power & Light Company shall implement depreciation rates on the dates shown in the body of this Order. It is further

ORDERED that any difference between the interim depreciation rates and expenses approved herein and those approved on a permanent basis shall be trued-up. It is further

ORDERED that Dockets Nos. 891098-EI, 900163-EI, 900164-EI, 900495-EI, and 900555-EI shall remain open for the purpose of considering the depreciation studies filed by Florida Power & Light Company.

BY ORDER of the Florida Public Service Commission,
 this 14th day of AUGUST, 1990.

STEVE TRIBBLE, Director
 Division of Records and Reporting

(S E A L)
 (7687L)MRC:bmi

by: Kay Ferguson
 Chief, Bureau of Records

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NOTICE OF FURTHER PROCEEDINGS OR JUDICIAL REVIEW

The Florida Public Service Commission is required by Section 120.59(4), Florida Statutes, to notify parties of any administrative hearing or judicial review of Commission orders that is available under Sections 120.57 or 120.68, Florida Statutes, as well as the procedures and time limits that apply. This notice should not be construed to mean all requests for an administrative hearing or judicial review will be granted or result in the relief sought.

Any party adversely affected by the Commission's final action in this matter may request: 1) reconsideration of the decision by filing a motion for reconsideration with the Director, Division of Records and Reporting within fifteen (15) days of the issuance of this order in the form prescribed by Rule 25-22.060, Florida Administrative Code; or 2) judicial review by the Florida Supreme Court in the case of an electric, gas or telephone utility or the First District Court of Appeal in the case of a water or sewer utility by filing a notice of appeal with the Director, Division of Records and Reporting and filing a copy of the notice of appeal and the filing fee with the appropriate court. This filing must be completed within thirty (30) days after the issuance of this order, pursuant to Rule 9.110, Florida Rules of Appellate Procedure. The notice of appeal must be in the form specified in Rule 9.900(a), Florida Rules of Appellate Procedure.

FLORIDA POWER & LIGHT COMPANY

SUMMARY OF DECOMMISSIONING COSTS

PALATKA UNITS 1 & 2

FERC Account	Description	Gross Removal Cost (A)	Gross Disposal Cost (B)	Gross Salvage Value (C)	Total (D)=(A+B-C)
Production Plant					
Palatka Unit 1					
311	Structures and Improvements	163,491	244,122	19,720	387,892
312	Boiler Plant Equipment	381,060	101,085	104,466	377,680
314	Turbogenerator Units	140,035	74,199	65,870	148,363
315	Accessory Electrical Equipment	76,083	33,740	70,026	39,797
316	Miscellaneous Equipment	13,834	7,483	3,317	18,000
Subtotal Unit 1		\$774,503	\$460,628	\$263,399	\$971,732
Palatka Unit 2					
311	Structures and Improvements	174,432	179,120	8,186	345,366
312	Boiler Plant Equipment	751,882	47,368	212,796	586,453
314	Turbogenerator Units	312,069	67,741	106,035	273,776
315	Accessory Electrical Equipment	86,364	34,769	62,788	58,345
Subtotal Unit 2		\$1,324,748	\$328,998	\$389,805	\$1,263,941
Subtotal Production Plant		\$2,099,250	\$789,626	\$653,204	\$2,235,673
Transmission Plant					
353	Substation Equipment	19,793	1,369	6,188	14,974
Total Decommissioning Cost		\$2,119,043	\$790,995	\$659,391	\$2,250,647

NOTES

Columns (A), (B), and (C) are derived from the following page which illustrates the detail for Removal Costs, Disposal Costs and Salvage Values.

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SCHEDULE I

FLORIDA POWER & LIGHT COMPANY
 SCHEDULE OF ESTIMATED DEPRECIATION ACCRUALS

*** Rates Approved In Docket WPDMS I ***
 *** (Order No. 18002) ***

*** Proposed Rates ***

Account Number	Account Description	Plant Balance At 12/31/89	Adjusted Reserve Balance At 12/31/89	Reserve/Plant Ratio	Depreciation Rate								Estimated Annual Accrual With DFMS	Service Life	Depreciation Rate								Change In Annual Accrual
					Service Life		Discounted Whole		Remain		Estimated Annual	Service Life			Discounted Whole		Remain		Estimated Annual				
					Avg. Life	Remain. Life	Future Net Salvage	W/O DFMS	W/O DFMS	With DFMS		Avg. Life			Remain. Life	Future Net Salvage	W/O DFMS	W/O DFMS		With DFMS			
Lauderdale Cocon																							
311.	Structures & Improvements	\$6,142,417	\$5,198,983	84.6%							0.2%	\$501,478	30.0	2.5	-5.0%	0.0%	3.5%	0.1%	0.1%	\$497,536	(\$4,142)		
312.	Boiler Plant Equipment	\$378,284	\$370,315	97.9%							0.2%	\$31,019	35.0	2.5	-20.0%	0.0%	3.4%	0.0%	0.0%	\$33,289	\$2,270		
314.	Turbogenerator Units	\$115,543	\$83,474	72.2%							0.2%	\$9,479	12.0	2.5	-4.0%	0.0%	0.7%	12.7%	12.7%	\$14,680	\$3,201		
Rates Approved At Site Level																							
315.	Accessory Electric Equipment	\$740,013	\$327,865	44.1%							0.2%	\$71,981	35.0	2.5	-3.0%	0.0%	2.9%	7.4%	7.4%	\$29,441	(\$2,340)		
316.	Misc. Power Plant Equipment	\$154,310	\$128,458	82.3%							0.2%	\$12,817	35.0	2.5	-3.0%	0.0%	2.9%	7.5%	7.5%	\$11,723	(\$1,094)		
Total Lauderdale Cocon		\$7,182,417	\$6,109,295	85.1%							0.2%	\$588,974	30.0	2.5	-5.5%	0.0%	3.5%	0.2%	0.2%	\$586,869	(\$2,105)		
Lauderdale Unit 4																							
311.	Structures & Improvements	\$1,944,846	\$1,444,824	75.4%							0.2%	\$159,477	35.0	2.5	-5.0%	1.3%	3.0%	7.0%	20.0%	\$404,528	\$245,051		
312.	Boiler Plant Equipment	\$6,450,227	\$6,214,241	97.9%							0.2%	\$578,919	35.0	2.5	-20.0%	0.5%	3.4%	0.0%	0.2%	\$597,291	\$68,372		
314.	Turbogenerator Units	\$5,574,528	\$4,739,897	84.7%							0.2%	\$458,751	35.0	2.5	-4.0%	0.0%	3.0%	7.7%	7.7%	\$471,898	(\$24,653)		
Rates Approved At Site Level																							
315.	Accessory Electric Equipment	\$918,716	\$772,322	84.1%							0.2%	\$75,235	35.0	2.5	-3.0%	0.0%	2.9%	7.4%	0.4%	\$77,356	\$2,021		
316.	Misc. Power Plant Equipment	\$55,724	\$45,874	82.3%							0.2%	\$4,570	35.0	2.5	-3.0%	0.0%	2.9%	7.5%	7.5%	\$4,180	(\$390)		
Total Lauderdale Unit 4		\$14,994,051	\$13,537,258	90.5%							0.2%	\$1,227,052	35.0	2.5	-11.0%	1.9%	3.2%	0.2%	10.1%	\$1,515,253	\$289,201		
Lauderdale Unit 5																							
311.	Structures & Improvements	\$809,086	\$690,818	85.4%							0.2%	\$64,245	34.0	2.5	-5.0%	1.3%	3.1%	7.0%	20.0%	\$168,290	\$101,945		
312.	Boiler Plant Equipment	\$4,304,805	\$4,134,148	97.7%							0.2%	\$316,994	34.0	2.5	-20.0%	0.5%	3.5%	0.0%	0.4%	\$590,130	\$73,134		
314.	Turbogenerator Units	\$4,015,210	\$3,082,115	76.8%							0.2%	\$493,247	34.0	2.5	-4.0%	0.0%	3.1%	7.0%	7.0%	\$471,592	(\$24,655)		
Rates Approved At Site Level																							
315.	Accessory Electric Equipment	\$809,884	\$679,055	83.8%							0.2%	\$64,410	34.0	2.5	-3.0%	0.0%	3.0%	7.7%	0.4%	\$69,407	\$2,997		
316.	Misc. Power Plant Equipment	\$78,121	\$64,407	82.3%							0.2%	\$4,407	34.0	2.5	-3.0%	0.0%	3.0%	7.4%	7.4%	\$5,938	(\$469)		
Total Lauderdale Unit 5		\$14,017,116	\$12,475,273	89.4%							0.2%	\$1,149,402	34.0	2.5	-11.2%	1.0%	3.2%	0.2%	9.2%	\$1,305,257	\$155,954		
Lauderdale Site - Steam Production																							
311.	Structures & Improvements	\$8,896,349	\$7,554,425	84.9%							0.2%	\$729,500	31.0	2.5	-5.0%	3.4%	3.4%	0.0%	11.4%	\$1,070,354	\$340,854		
312.	Boiler Plant Equipment	\$13,133,316	\$12,842,804	97.8%							0.2%	\$1,076,932	35.0	2.5	-20.0%	0.4%	3.4%	0.0%	0.2%	\$1,220,710	\$143,778		
314.	Turbogenerator Units	\$11,725,521	\$9,704,486	84.5%							0.2%	\$963,477	34.0	2.5	-4.0%	0.0%	3.1%	7.0%	7.0%	\$918,170	(\$43,307)		
Rates Approved At Site Level																							
315.	Accessory Electric Equipment	\$2,119,413	\$1,779,242	84.0%							0.2%	\$173,724	35.0	2.5	-3.0%	0.7%	2.9%	7.4%	0.3%	\$174,404	\$2,478		
316.	Misc. Power Plant Equipment	\$790,175	\$738,649	92.3%							0.2%	\$73,794	35.0	2.5	-3.0%	0.0%	2.9%	7.5%	7.5%	\$71,841	(\$1,953)		
Total Lauderdale Site - Steam Prod		\$34,143,794	\$32,321,824	94.4%	07.0%	23.2%	5.5%	-14.4%	1.2%	4.9%	5.0%	0.2%	\$2,945,429	33.0	2.5	-9.8%	1.7%	3.3%	0.2%	9.4%	\$3,407,479	\$442,050	

SCHEDULE I

FLORIDA POWER & LIGHT COMPANY
SCHEDULE OF ESTIMATED DEPRECIATION ACCRUALS

*** Rates Approved In Docket R70085-EI ***
*** (Order No. 18002) ***

*** Proposed Rates ***

Account Number	Account Description	Depreciation Rate											Depreciation Rate											Change In Annual Accrual
		Plant Balance At 12/31/89 a	Adjusted Reserve Balance At 12/31/89 b	Reserve Ratio c	Service Life			Discounted Future Net Salvage h	Whole Life W/O DFNS i	Remain Life W/O DFNS j	Remain Life With DFNS k	Estimated Annual Accrual With DFNS l	Service Life			Discounted Future Net Salvage p	Whole Life W/O DFNS q	Remain Life W/O DFNS r	Remain Life With DFNS s	Estimated Annual Accrual With DFNS t				
					Avg. Life e	Remain. Life f	Net Salvage g						Avg. Life m	Remain. Life n	Net Salvage o									
Lauderdale Gas Turbines																								
341.	Structures & Improvements	\$4,332,947	\$4,349,265	100.4%							6.1%	\$264,310	29.0	11.5	-2.0%	0.0%	3.5%	0.1%	0.1%	\$5,200	(\$259,110)			
342.	Fuel Holders, Prod. & Access	\$656,222	\$603,358	91.9%							6.1%	\$40,030	30.0	11.5	-2.0%	0.0%	3.4%	0.9%	0.9%	\$5,840	(\$34,190)			
343.	Prime Movers	\$33,522,674	\$29,073,472	86.7%							6.1%	\$2,044,883	30.0	11.5	-2.0%	0.0%	3.4%	1.3%	1.3%	\$432,442	(\$1,612,441)			
344.	Generators	\$30,299,767	\$28,146,923	92.9%							6.1%	\$1,848,286	30.0	11.5	-2.0%	0.0%	3.4%	0.8%	0.8%	\$242,398	(\$1,605,888)			
345.	Accessory Electric Equipment	\$6,161,852	\$4,795,382	77.8%							6.1%	\$375,873	29.0	11.5	-1.0%	0.1%	3.5%	2.0%	2.1%	\$127,350	(\$248,323)			
346.	Misc. Power Plant Equipment	\$963,736	\$813,327	84.4%							6.1%	\$58,788	30.0	11.5	-1.0%	0.0%	3.4%	1.4%	1.4%	\$13,492	(\$45,296)			
Total Lauderdale Gas Turbines		\$75,937,198	\$67,781,677	89.3%	71.9%	18.8%	4.6%	0.0%	0.0%	5.3%	6.1%	\$4,632,170	30.0	11.5	-1.9%	0.0%	3.4%	1.1%	1.1%	\$826,922	(\$3,805,248)			

Rates Approved At Site Level

ATTACHMENT 3
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SCHEDULE 1

FLORIDA POWER & LIGHT COMPANY
 SCHEDULE OF ESTIMATED DEPRECIATION ACCRUALS

*** Rates Approved in Docket #70095-1 ***
 *** (Order No. 18002) ***

*** Proposed Rates ***

Account Number	Account Description	Depreciation Rate											Chgng In Annual Accrual									
		Accounted				Service Life				Estimated				Depreciation Rate								
		Balance At 12/31/89	Reserve At 12/31/89	Reserve Ratio	Reserve Ratio	Ave. Life	Reason Life	Net Salvage	Discounted Future Net Salvage	W/D	W/D With DFWS	W/D With DFWS		Ave. Life	Reason Life	Net Salvage	Discounted Future Net Salvage	W/D	W/D With DFWS	W/D With DFWS		
Part Everglades Unit #																						
311.	Structures & Improvements	\$1,710,571	\$1,006,242	58.8%					6.2%	\$187,766	41.0	17.0	-5.0%	6.2%	2.4%	2.7%	8.9%	\$157,241	\$64,475			
312.	Boiler Plant Equipment	\$17,070,574	\$11,578,648	67.8%					6.2%	\$1,075,446	34.0	14.2	-22.0%	6.2%	3.6%	3.9%	4.4%	\$751,105	\$324,341			
314.	Turbogenerator Units	\$10,095,181	\$6,425,204	63.6%					6.2%	\$635,996	32.0	9.9	-4.0%	6.2%	3.3%	3.6%	3.9%	\$293,712	\$124,284			
315.	Accessory Electric Equipment	\$7,700,938	\$1,725,412	22.4%					6.2%	\$170,159	21.0	10.2	-3.0%	6.2%	3.2%	3.7%	3.7%	\$99,935	\$47,224			
316.	Misc. Power Plant Equipment	\$120,899	\$80,594	66.7%					6.2%	\$7,617	36.0	11.2	-1.0%	10.0%	2.8%	3.1%	13.1%	\$15,838	\$8,221			
Total Part Everglades Unit #		\$31,698,163	\$21,316,201	67.2%					6.2%	\$1,946,984	33.0	12.6	-14.0%	6.2%	3.5%	3.7%	4.4%	\$1,412,931	\$594,153			
Part Everglades Site - Steam Plant																						
311.	Structures & Improvements	\$15,359,827	\$9,295,852	60.5%					6.2%	\$859,903	38.0	12.2	-5.0%	6.2%	2.8%	3.4%	6.8%	\$1,140,796	\$440,893			
312.	Boiler Plant Equipment	\$95,812,704	\$49,171,961	51.2%					6.2%	\$4,968,755	33.0	15.1	-12.0%	6.2%	3.4%	4.1%	4.3%	\$2,552,977	\$1,401,788			
314.	Turbogenerator Units	\$41,873,520	\$26,492,433	63.3%					6.2%	\$2,802,034	47.0	12.6	-4.0%	6.2%	2.2%	3.0%	3.1%	\$1,875,497	\$976,539			
315.	Accessory Electric Equipment	\$16,977,416	\$7,097,713	41.8%					6.2%	\$899,431	30.0	15.5	-3.0%	6.2%	3.4%	3.9%	3.9%	\$607,975	\$291,456			
316.	Misc. Power Plant Equipment	\$1,787,482	\$149,756	8.4%					6.2%	\$104,995	27.0	14.8	-1.0%	4.4%	3.7%	4.0%	8.6%	\$129,244	\$24,244			
Total Part Everglades Site - Steam		\$171,811,149	\$92,807,715	54.0%	69.4%	26.8	10.7	-15.5%	2.0%	4.2%	4.2%	6.2%	\$8,827,120	36.0	14.7	-9.3%	6.2%	3.8%	4.3%	\$4,316,489	\$1,510,411	
Part Everglades Gas Turbines																						
341.	Structures & Improvements	\$3,452,121	\$2,872,149	83.2%					5.7%	\$194,771	26.0	11.5	-2.0%	6.0%	3.9%	1.6%	1.6%	\$55,234	\$141,527			
342.	Fuel Holders, Prod. & Access	\$4,830,206	\$4,422,123	91.5%					5.7%	\$275,227	30.0	11.3	-2.0%	6.0%	3.4%	0.9%	1.5%	\$12,455	\$292,872			
343.	Prime Movers	\$17,757,182	\$16,790,776	94.6%					5.7%	\$1,011,874	30.0	11.4	-2.0%	6.0%	3.4%	0.9%	0.9%	\$59,730	\$852,104			
344.	Generators	\$9,990,205	\$9,002,479	90.1%					5.7%	\$569,447	30.0	11.3	-1.0%	6.0%	3.4%	0.9%	1.0%	\$99,902	\$449,540			
345.	Accessory Electric Equipment	\$5,684,080	\$5,405,254	95.1%					5.7%	\$323,993	26.0	7.9	-1.0%	6.0%	3.9%	0.3%	0.3%	\$17,052	\$306,941			
346.	Misc. Power Plant Equipment	\$68,810	\$470,718	68.4%					5.7%	\$39,262	30.0	11.5	-1.0%	6.0%	3.4%	0.9%	0.9%	\$6,199	\$31,063			
Total Part Everglades Gas Turbines		\$47,781,704	\$38,814,769	81.2%	74.5%	19.1	4.5	0.0%	0.0%	5.2%	5.7%	5.7%	\$2,416,649	29.0	10.9	-1.4%	6.0%	3.5%	0.9%	1.0%	\$410,612	\$1,906,057

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SCHEDULE 1

FLORIDA POWER & LIGHT COMPANY
 SCHEDULE OF ESTIMATED DEPRECIATION ACCRUALS

*** Rates Approved in Docket #70085-EI ***
 *** (Order No. 18002) ***

*** Proposed Rates ***

Account Number	Account Description	Plant Balance At 12/31/09	Adjusted Reserve Balance At 12/31/09	Reserve Ratio	Service Life	Depreciation Rate							Depreciation Rate							Estimated Annual Accrual	Change In Annual Accrual						
						Reserve		Discounted Whole		Remain			Service Life		Discounted Whole		Remain										
						With	Without	Future	Net	N/O	N/O	With	Life	Life	Net	Future	Net	N/O	N/O			With					
a	b	c	d	e	f	g	h	i	j	k	l	m	n	o	p	q	r	s	t	u	v						
Fort Myers Gas Turbines																											
341	Structures & Improvements	\$15,940,302	\$13,195,050	82.7%						2.9%	\$462,501	25.0	9.5	-2.0%	0.0%	4.1%	2.0%	2.0%	\$210,944	(\$143,557)							
342	Fuel Holders, Prod. & Access	\$2,410,740	\$2,105,394	87.0%						2.9%	\$70,144	25.0	9.5	-2.0%	0.0%	4.1%	1.4%	2.5%	\$40,449	(\$9,475)							
343	Prime Movers	\$20,710,006	\$14,345,501	69.3%						Rates Approved At Site Level							2.9%	\$400,413	25.0	9.5	-2.0%	0.0%	4.1%	3.4%	3.2%	\$67,854	\$501,241
344	Generators	\$15,840,560	\$10,782,029	68.1%						2.9%	\$49,274	25.0	9.5	-2.0%	0.0%	4.1%	3.4%	3.4%	\$57,260	\$10,004							
345	Accessory Electric Equipment	\$1,763,167	\$1,143,932	65.0%						2.9%	\$54,932	24.0	9.5	-1.0%	2.0%	4.2%	4.4%	4.7%	\$31,532	\$74,400							
346	Risc. Power Plant Equipment	\$943,704	\$495,414	52.5%						2.9%	\$27,347	25.0	9.5	-1.0%	0.0%	4.0%	2.9%	2.9%	\$27,347	\$0							
Total Fort Myers Gas Turbines		\$57,825,287	\$42,280,342	73.1%	64.5%	24.4%	12.3%	0.0%	0.0%	4.1%	2.9%	2.9%	\$1,474,933	25.0	9.5	-1.9%	0.4%	4.1%	3.0%	3.4%	\$1,970,440	\$501,515					

SCHEMATIC I

**FLORIDA POWER & LIGHT COMPANY
SCHEMATIC OF ESTIMATED DEPRECIATION ACCRUALS**

*** Rates Approved in Docket 87005-EI ***
(Order No. 18002) ***

*** Proposed Rates ***

Account Number	Account Description	Plant Balance At 12/31/89	Adjusted Reserve Balance At 12/31/89	Reserve/Reserve Ratio	Depreciation Rate										Change in Annual Accrual							
					Service Life					Depreciation Rate												
					Life	Remaining	Net Salvage	Estimated Annual	Service Life	Discumt'd Future	Whole Life	Remain. Life	Remain. Life	Estimated Annual								
a	b	c	d	e	f	g	h	i	j	k	l	m	n	o	p	q	r	s	t	u	v	
Manatee Plant Common																						
311	Structures & Improvements	\$55,827,909	\$19,838,475	36.1%				4.1%	\$2,256,144	35.0	26.0	-5.0%	1.0%	3.0%	3.4%	4.4%	\$2,431,270	\$163,884				
312	Boiler Plant Equipment	\$198,849	\$44,444	22.4%				4.1%	\$9,153	23.0	17.3	-13.0%	1.4%	4.9%	5.2%	6.4%	\$13,124	\$4,971				
314	Turbogenerator Units	\$881,822	\$257,179	29.3%				4.1%	\$32,842	23.0	14.1	-4.0%	0.8%	4.5%	5.1%	5.1%	\$48,852	\$8,818				
315	Accessory Electric Equipment	\$958,942	\$163,421	17.1%				4.1%	\$39,317	23.0	18.1	-5.0%	1.8%	4.5%	4.7%	4.5%	\$42,331	\$23,814				
316	Misc. Power Plant Equipment	\$782,948	\$184,741	23.7%				4.1%	\$32,102	22.0	14.5	-1.0%	0.8%	4.6%	4.8%	4.8%	\$37,582	\$5,480				
Total Manatee Plant Common		\$57,749,470	\$20,448,442	35.4%					\$2,348,358	34.0	19.7	-4.9%	1.8%	3.1%	4.0%	5.0%	\$2,575,117	\$266,519				
Manatee Plant Unit 1																						
311	Structures & Improvements	\$29,897,767	\$9,278,487	31.1%				4.1%	\$1,152,888	33.0	19.3	-5.0%	0.4%	3.2%	3.7%	4.3%	\$1,298,794	\$34,374				
312	Boiler Plant Equipment	\$87,426,946	\$35,789,857	40.9%				4.1%	\$3,584,585	30.0	17.1	-20.0%	0.3%	4.0%	4.4%	4.9%	\$4,263,920	\$479,413				
314	Turbogenerator Units	\$45,276,478	\$17,356,132	38.3%				4.1%	\$1,857,155	24.0	14.1	-4.0%	0.8%	4.0%	4.4%	4.4%	\$2,081,438	\$274,483				
315	Accessory Electric Equipment	\$1,569,118	\$4,818,261	30.7%				4.1%	\$471,874	31.0	17.8	-3.0%	0.8%	3.3%	3.8%	3.8%	\$437,344	\$34,520				
316	Misc. Power Plant Equipment	\$2,117,426	\$863,844	40.8%				4.1%	\$86,822	25.0	12.4	-1.0%	1.5%	4.0%	4.9%	4.4%	\$135,527	\$48,795				
Total Manatee Plant Unit 1		\$176,447,899	\$67,589,181	38.3%					\$7,152,364	29.0	16.5	-11.9%	0.3%	3.9%	4.4%	4.7%	\$8,148,425	\$966,271				
Manatee Plant Unit 2																						
311	Structures & Improvements	\$7,378,192	\$2,304,640	31.1%				4.1%	\$302,306	32.0	20.0	-5.0%	2.5%	3.3%	3.7%	4.7%	\$457,448	\$154,942				
312	Boiler Plant Equipment	\$74,452,422	\$28,762,134	38.8%				4.1%	\$2,852,358	29.0	17.3	-20.0%	0.3%	4.1%	4.7%	5.0%	\$2,722,431	\$678,873				
314	Turbogenerator Units	\$37,787,444	\$13,113,582	34.7%				4.1%	\$1,549,285	22.0	12.5	-4.0%	0.8%	4.2%	5.3%	5.3%	\$2,078,389	\$329,824				
315	Accessory Electric Equipment	\$4,918,782	\$2,256,416	45.9%				4.1%	\$263,342	30.0	18.1	-3.0%	0.1%	3.4%	3.9%	4.4%	\$274,431	\$14,911				
316	Misc. Power Plant Equipment	\$618,211	\$176,823	28.6%				4.1%	\$75,547	28.0	14.5	-1.0%	1.4%	3.4%	4.7%	7.8%	\$48,278	\$27,873				
Total Manatee Plant Unit 2		\$127,147,251	\$44,832,715	34.9%					\$5,213,836	27.0	15.7	-12.4%	0.3%	4.2%	4.8%	5.1%	\$6,583,839	\$1,378,081				
Manatee Site - Steam Production																						
311	Structures & Improvements	\$90,583,848	\$31,513,722	34.8%				4.1%	\$3,718,458	34.0	19.8	-5.0%	1.8%	3.1%	3.5%	4.5%	\$4,086,888	\$374,222				
312	Boiler Plant Equipment	\$167,878,417	\$64,795,437	38.6%				4.1%	\$6,445,214	30.0	17.2	-20.0%	0.3%	4.0%	4.7%	5.0%	\$8,819,475	\$1,374,459				
314	Turbogenerator Units	\$83,884,934	\$30,928,812	36.9%				4.1%	\$3,439,282	24.0	13.3	-4.0%	0.8%	4.3%	5.0%	5.0%	\$4,282,799	\$263,517				
315	Accessory Electric Equipment	\$19,378,834	\$4,438,298	22.9%				4.1%	\$794,533	30.0	17.9	-3.0%	0.2%	3.4%	3.9%	4.1%	\$776,198	\$181,423				
316	Misc. Power Plant Equipment	\$1,518,785	\$1,223,808	80.6%				4.1%	\$144,271	25.0	14.1	-1.0%	1.5%	4.0%	4.7%	4.7%	\$271,329	\$77,858				
Total Manatee Site - Steam Production		\$259,344,844	\$114,890,278	44.3%	29.1%	32.1%	22.4%	7.5%	0.4%	3.3%	3.3%		4.1%	114,733,948	29.0	16.7	-11.2%	0.4%	4.4%	4.4%	\$17,386,791	\$2,572,811

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SCHEDULE I

FLORIDA POWER & LIGHT COMPANY
 SCHEDULE OF ESTIMATED DEPRECIATION ACCRUALS

APPROVED RATES
 (Docket 87005-EI, Order No. 18002)

PROPOSED RATES

Account Number	Account Description	Depreciation Rate											Change In Annual Accrual									
		Adjusted Balance		Service Life			Depreciation Rate					Service Life		Depreciation Rate		Estimated Annual Accrual	Change In Annual Accrual					
		a	b	c	d	e	f	g	h	i	j	k		l	m			n	o	p	q	r
		\$1,011,227	\$1,056,827	25.121								6.32	\$189,767	27.0	21.0	-5.00	5.12	3.92	3.32	6.42	\$752,943	\$63,236
211.	Structures & Improvements											6.32	\$14,149	32.0	18.0	-13.00	5.32	3.32	2.42	2.92	\$4,512	\$7,436
212.	Boiler Plant Equipment	\$274,385	\$150,644	79.421								6.32	\$7,519	31.0	15.1	-4.00	6.02	3.42	1.92	1.92	\$7,260	\$2,250
214.	Turbogenerator Units	\$119,347	\$86,583	74.221								6.32	\$23,254	26.0	17.2	-3.00	5.22	4.02	3.02	3.22	\$11,812	\$11,442
215.	Accessory Electric Equipment	\$369,110	\$180,796	51.021								6.32	\$71,668	33.0	14.0	-1.00	6.02	3.12	1.42	1.42	\$15,769	\$15,891
216.	Misc. Power Plant Equipment	\$1,148,431	\$929,800	80.721																		
Total Riviera Comm		\$4,864,980	\$2,412,412	49.421									\$386,489	29.0	19.2	-4.22	3.42	3.72	2.02	4.22	\$299,585	\$14,960
Riviera Unit 3																						
211.	Structures & Improvements	\$1,847,720	\$1,549,989	83.921								6.32	\$116,486	46.0	26.0	-5.00	5.92	2.22	1.12	7.00	\$179,340	\$12,934
212.	Boiler Plant Equipment	\$15,261,261	\$13,867,335	90.421								6.32	\$962,721	36.0	17.2	-20.00	6.22	3.22	1.72	2.00	\$305,420	\$657,893
214.	Turbogenerator Units	\$8,886,583	\$7,181,815	80.021								6.32	\$539,853	50.0	22.0	-4.00	6.12	2.12	1.12	1.22	\$386,420	\$145,216
215.	Accessory Electric Equipment	\$1,429,422	\$1,375,886	83.921								6.32	\$183,296	40.0	14.9	-3.00	6.02	2.42	1.12	1.12	\$18,836	\$65,260
216.	Misc. Power Plant Equipment	\$73,340	\$49,829	67.221								6.32	\$4,422	41.0	13.7	-1.00	6.42	2.12	0.42	4.02	\$4,980	\$364
Total Riviera Unit 3		\$27,728,264	\$23,964,824	86.521									\$1,746,980	40.0	18.4	-12.92	6.42	2.02	1.12	2.12	\$564,420	\$81,342,371
Riviera Unit 4																						
211.	Structures & Improvements	\$1,267,420	\$1,830,836	81.921								6.32	\$79,864	40.0	22.0	-5.00	6.42	2.22	1.12	9.70	\$122,943	\$43,561
212.	Boiler Plant Equipment	\$12,519,420	\$11,141,489	89.221								6.32	\$780,721	30.0	18.0	-20.00	6.02	3.22	1.72	2.12	\$252,900	\$525,861
214.	Turbogenerator Units	\$8,819,783	\$5,967,587	73.221								6.32	\$345,246	40.0	23.0	-4.00	6.12	2.22	1.32	1.42	\$12,227	\$270,849
215.	Accessory Electric Equipment	\$1,251,267	\$951,200	76.221								6.32	\$78,450	36.0	17.2	-3.00	6.02	2.92	1.42	1.42	\$26,827	\$28,831
216.	Misc. Power Plant Equipment	\$71,202	\$43,818	61.221								6.32	\$4,486	40.0	14.0	-1.00	6.22	2.32	0.72	2.02	\$4,284	\$490
Total Riviera Unit 4		\$23,129,799	\$19,127,250	82.721									\$1,437,470	41.0	19.4	-12.42	6.72	2.02	1.42	2.22	\$523,141	\$934,817
Riviera Site (Excl. Unit 2)																						
211.	Structures & Improvements	\$6,176,624	\$3,444,862	55.221								6.32	\$285,877	34.0	21.0	-5.00	5.02	3.12	2.22	6.00	\$240,200	\$119,371
212.	Boiler Plant Equipment	\$29,825,294	\$25,127,518	84.721								6.32	\$1,743,194	17.0	17.4	-19.00	6.22	3.22	1.72	2.00	\$525,900	\$219,543
214.	Turbogenerator Units	\$17,825,713	\$13,179,825	77.421								6.32	\$1,679,420	49.0	22.0	-4.00	6.12	3.12	1.32	1.32	\$271,104	\$160,434
215.	Accessory Electric Equipment	\$3,248,447	\$2,519,270	77.221								6.32	\$295,400	34.0	17.1	-3.00	6.02	2.92	1.52	1.52	\$49,875	\$133,833
216.	Misc. Power Plant Equipment	\$1,205,193	\$1,025,867	82.221								6.32	\$80,240	34.0	14.7	-1.00	6.42	3.00	1.32	1.92	\$25,743	\$23,807
Total Riviera Site (Excl. Unit 2)		\$55,721,271	\$45,524,486	81.721	74.42	26.3	18.2	-14.52	7.22	4.12	4.12	6.32	\$3,510,567	39.0	19.1	-12.52	1.02	2.92	1.42	2.42	\$1,377,295	\$27,133,279

SCHEME I

FLORIDA POWER & LIGHT COMPANY
SCHEME OF ESTIMATED DEPRECIATION ACCRUALS

*** Rates Approved in Docket 87005-EI ***
*** (Order No. 14002) ***

*** Proposed Rates ***

Account Number	Account Description	Plant Balance		Adjusted Reserve		Ratio		Depreciation Rate										Change In Annual Accrual							
		At 12/31/89	At 12/31/89	At 12/31/89	At 12/31/89	Ratio	Ratio	Service Life					Discounted Whole												
		a	b	c	d	e	f	g	h	i	j	k	l	m	n	o	p		q	r	s	t	u	v	w
Sanford Plant Common																									
311.	Structures & Improvements	\$1,808,441	\$864,579	22.7%				4.0%	182.81%	24.0	20.0	-5.0%	1.6%	4.0%	4.1%	5.7%	\$217,893	\$34,278							
312.	Boiler Plant Equipment	173,595	\$81,614	24.3%				4.0%	114,981	24.0	18.0	-13.0%	0.0%	4.7%	4.9%	4.9%	\$16,444	\$16,444							
314.	Turbogenerator Units	\$49,620	\$38,120	33.6%				4.0%	\$4,305	23.0	15.0	-4.0%	0.0%	4.5%	4.7%	4.7%	\$4,212	(\$90)							
315.	Accessory Electric Equipment	\$733,857	\$77,064	33.1%				4.0%	\$11,187	24.0	15.4	-3.0%	0.0%	4.3%	4.5%	4.5%	\$18,488	(\$499)							
316.	Misc. Power Plant Equipment	\$793,290	\$252,443	31.8%				4.0%	\$38,878	21.0	13.4	-1.0%	3.4%	4.0%	5.1%	6.5%	\$67,438	\$79,357							
Total Sanford Plant Common		\$5,768,283	\$1,305,842	24.8%				4.0%	\$752,491	25.0	18.4	-4.7%	1.7%	4.2%	4.3%	4.8%	\$335,647	\$63,134							
Sanford Plant Unit 1																									
311.	Structures & Improvements	\$7,628,289	\$7,108,479	81.2%				4.0%	\$125,274	22.0	4.5	-5.0%	7.3%	3.3%	4.0%	12.1%	\$17,853	\$191,281							
312.	Boiler Plant Equipment	\$8,131,547	\$4,667,627	60.0%				4.0%	\$790,214	21.0	4.5	-13.0%	1.7%	5.4%	6.9%	8.6%	\$699,313	\$308,999							
314.	Turbogenerator Units	\$4,957,465	\$4,384,332	87.0%				4.0%	\$257,958	21.0	4.5	-4.0%	0.0%	3.4%	4.9%	6.9%	\$242,914	\$4,938							
315.	Accessory Electric Equipment	\$1,653,820	\$1,192,749	72.1%				4.0%	\$79,283	19.0	4.5	-3.0%	0.0%	5.4%	6.4%	6.4%	\$14,114	\$14,735							
316.	Misc. Power Plant Equipment	\$148,288	\$112,611	80.0%				4.0%	\$4,734	25.0	4.5	-1.0%	0.0%	2.9%	4.4%	4.4%	\$4,173	(\$44)							
Total Sanford Plant Unit 1		\$17,568,409	\$14,218,798	81.2%				4.0%	\$646,143	24.0	4.5	-4.0%	1.7%	4.5%	6.0%	7.7%	\$1,579,571	\$539,488							
Sanford Plant Unit 4																									
311.	Structures & Improvements	\$16,528,432	\$7,864,847	47.8%				4.0%	\$792,961	25.0	19.4	-5.0%	0.4%	3.0%	3.2%	3.6%	\$594,736	(\$198,245)							
312.	Boiler Plant Equipment	\$29,564,809	\$12,687,157	46.1%				4.0%	\$1,434,748	21.0	18.0	-20.0%	0.3%	3.9%	4.1%	4.4%	\$1,298,296	(\$136,453)							
314.	Turbogenerator Units	\$15,374,312	\$7,789,212	50.8%				4.0%	\$747,643	21.0	14.0	-4.0%	0.0%	3.4%	3.6%	3.6%	\$568,747	(\$186,914)							
315.	Accessory Electric Equipment	\$4,353,978	\$2,174,864	49.8%				4.0%	\$208,991	22.0	15.4	-3.0%	0.0%	3.2%	3.5%	3.5%	\$152,389	(\$164,683)							
316.	Misc. Power Plant Equipment	\$292,322	\$168,885	57.9%				4.0%	\$14,841	23.0	13.4	-1.0%	0.0%	4.4%	4.4%	4.4%	\$13,456	(\$135)							
Total Sanford Plant Unit 4		\$66,758,253	\$30,708,167	46.1%				4.0%	\$3,188,444	22.0	17.4	-11.5%	0.7%	3.3%	3.7%	3.9%	\$2,678,812	(\$568,412)							
Sanford Plant Unit 5																									
311.	Structures & Improvements	\$1,227,146	\$1,134,267	92.4%				4.0%	\$154,963	31.0	28.0	-5.0%	7.3%	2.8%	3.1%	3.4%	\$174,264	\$19,263							
312.	Boiler Plant Equipment	\$27,217,648	\$14,864,878	54.6%				4.0%	\$1,387,487	21.0	14.5	-20.0%	0.3%	3.9%	4.1%	4.4%	\$1,198,457	(\$188,030)							
314.	Turbogenerator Units	\$15,729,474	\$7,982,684	50.7%				4.0%	\$755,495	21.0	14.7	-4.0%	0.0%	3.4%	3.7%	3.7%	\$382,261	(\$171,143)							
315.	Accessory Electric Equipment	\$1,546,443	\$1,753,784	113.4%				4.0%	\$178,229	21.0	14.8	-3.0%	0.0%	3.3%	3.4%	3.4%	\$177,472	(\$147,557)							
316.	Misc. Power Plant Equipment	\$108,782	\$22,474	20.7%				4.0%	\$5,222	14.0	12.5	-1.0%	0.0%	4.3%	4.4%	4.4%	\$4,762	\$1,700							
Total Sanford Plant Unit 5		\$45,829,493	\$27,128,107	59.2%				4.0%	\$2,791,256	21.0	14.8	-12.8%	0.3%	3.4%	3.4%	3.4%	\$2,889,718	(\$108,462)							

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