

**BEFORE THE  
FLORIDA PUBLIC SERVICE COMMISSION**

**DOCKET NO. 160021-EI  
FLORIDA POWER & LIGHT COMPANY  
AND SUBSIDIARIES**

**MINIMUM FILING REQUIREMENTS  
2017 TEST YEAR**

**VOLUME 1 OF 7  
SECTION A: SUMMARY SCHEDULES  
SECTION B: RATE BASE SCHEDULES**

**A/B**

**INDEX**  
**MINIMUM FILING REQUIREMENTS (MFRs)**  
**SECTION A - SUMMARY SCHEDULES**  
**SECTION B - RATE BASE SCHEDULES**

<b>SCHEDULE</b>	<b>DESCRIPTION</b>	<b>PERIOD</b>	<b>PAGES</b>
A-1	FULL REVENUE REQUIREMENTS INCREASE REQUESTED	Test - 2017	1
A-2	FULL REVENUE REQUIREMENTS BILL COMPARISON - TYPICAL MONTHLY BILLS	Test - 2017	6
A-3	SUMMARY OF TARIFFS	Test - 2017	20
B-1	ADJUSTED RATE BASE	Test - 2017	1
B-1	ADJUSTED RATE BASE	Prior - 2016	1
B-1	ADJUSTED RATE BASE	Historical - 2015	1
B-2	RATE BASE ADJUSTMENTS	Test - 2017	8
B-2	RATE BASE ADJUSTMENTS	Prior - 2016	6
B-2	RATE BASE ADJUSTMENTS	Historical - 2015	6
B-3	13 MONTH AVERAGE BALANCE SHEET - SYSTEM BASIS	Test - 2017	4
B-3	13 MONTH AVERAGE BALANCE SHEET - SYSTEM BASIS	Prior - 2016	4
B-3	13 MONTH AVERAGE BALANCE SHEET - SYSTEM BASIS	Historical - 2015	4
B-4	TWO YEAR HISTORICAL BALANCE SHEET	Historical - 2015	4
B-5	DETAIL OF CHANGES IN RATE BASE	Test - 2017 & Prior - 2016	1
B-6	JURISDICTIONAL SEPARATION FACTORS - RATE BASE	Test - 2017	13
B-6	JURISDICTIONAL SEPARATION FACTORS - RATE BASE	Historical - 2015	11
B-7	PLANT BALANCES BY ACCOUNT AND SUB-ACCOUNT	Test - 2017	5
B-8	MONTHLY PLANT BALANCES TEST YEAR - 13 MONTHS	Test - 2017	6
B-9	DEPRECIATION RESERVE BALANCES BY ACCOUNT AND SUB-ACCOUNT	Test - 2017	6
B-10	MONTHLY RESERVE BALANCES TEST YEAR - 13 MONTHS	Test - 2017	6
B-11	CAPITAL ADDITIONS AND RETIREMENTS	Test - 2017 & Prior - 2016 & Historical - 2015	1
B-12	PRODUCTION PLANT ADDITIONS	Test - 2017	1
B-12	PRODUCTION PLANT ADDITIONS	Prior - 2016	1
B-13	CONSTRUCTION WORK IN PROGRESS	Test - 2017	2
B-14	EARNINGS TEST	Test - 2017	1
B-15	PROPERTY HELD FOR FUTURE USE - 13 MONTH AVERAGE	Test - 2017 & Prior - 2016	1
B-16	NUCLEAR FUEL BALANCES	Test - 2017	1
B-16	NUCLEAR FUEL BALANCES	Prior - 2016	1
B-17	WORKING CAPITAL - 13 MONTH AVERAGE	Test - 2017 & Prior - 2016	5
B-18	FUEL INVENTORY BY PLANT	Test - 2017	5
B-18	FUEL INVENTORY BY PLANT	Prior - 2016	5
B-18	FUEL INVENTORY BY PLANT	Historical - 2015	1
B-19	MISCELLANEOUS DEFERRED DEBITS	Test - 2017	1
B-20	OTHER DEFERRED CREDITS	Test - 2017	1
B-21	ACCUMULATED PROVISION ACCOUNTS - 228.1, 228.2 and 228.4	Test - 2017	1
B-21	ACCUMULATED PROVISION ACCOUNTS - 228.1, 228.2 and 228.4	Historical - 2015	1
B-22	TOTAL ACCUMULATED DEFERRED INCOME TAXES	Test - 2017 & Prior - 2016 & Historical - 2015	1
B-23	INVESTMENT TAX CREDITS - ANNUAL ANALYSIS	Test - 2017 & Prior - 2016 & Historical - 2015	1
B-24	LEASING ARRANGEMENTS	Test - 2017 & Prior - 2016	1
B-25	ACCOUNTING POLICY CHANGES AFFECTING RATE BASE	Test - 2017 & Prior - 2016	1

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide the calculation of the requested full revenue requirements increase.

Type of Data Shown:  
 Projected Test Year Ended 12/31/17  
 Prior Year Ended     /    /      
 Historical Test Year Ended     /    /    

COMPANY: FLORIDA POWER & LIGHT COMPANY  
 AND SUBSIDIARIES

DOCKET NO.: 160021-EI

Witness: Kim Ousdahl

Line No.	(1) DESCRIPTION	(2) SOURCE	(3) AMOUNT (\$000)
1			
2	JURISDICTIONAL ADJUSTED RATE BASE <sup>(1)</sup>	SCHEDULE B-1	\$ 32,536,116
3			
4	RATE OF RETURN ON RATE BASE REQUESTED	SCHEDULE D-1A	6.61%
5			
6	JURISDICTIONAL NET OPERATING INCOME REQUESTED	LINE 2 X LINE 4	\$ 2,149,618
7			
8	JURISDICTIONAL ADJUSTED NET OPERATING INCOME <sup>(1)</sup>	SCHEDULE C-1	\$ 1,618,192
9			
10	NET OPERATING INCOME DEFICIENCY (EXCESS)	LINE 6 - LINE 8	\$ 531,427
11			
12	EARNED RATE OF RETURN	LINE 8 / LINE 2	4.97%
13			
14	NET OPERATING INCOME MULTIPLIER	SCHEDULE C-44	1.63024
15			
16	REVENUE REQUIREMENT <sup>(2)</sup>	LINE 10 X LINE 14	\$ 866,354
17			
18			

19 Notes:

20 (1) Includes amounts associated with West County Energy Center Unit 3, consistent with FPL's 2012 Rate Settlement approved in FPSC Order No. PSC-13-0023-S-EI  
 21 and monthly earnings surveillance reporting.

22 (2) Total requested increase, excluding the effect of proposed company adjustments related to cost recovery clauses shown on MFR C-2, is \$868,732,000.  
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FLORIDA PUBLIC SERVICE COMMISSION  
 COMPANY: FLORIDA POWER & LIGHT COMPANY  
 AND SUBSIDIARIES

EXPLANATION:

For each rate, calculate typical monthly bills  
 for present rates and proposed rates.

Type of Data Shown:  
 Projected Test Year Ended: 12/31/17  
 Prior Year Ended: / /  
 Historical Test Year Ended: / /

Rate Schedule - RS-1

Witness: Tiffany C. Cohen

DOCKET NO.: 160021-EI

Line No.	KW	Typical kWh	BILL UNDER PRESENT RATES								BILL UNDER PROPOSED RATES								INCREASE (DECREASE)		COST IN CENTS/Kwh		
			Base Rate	Fuel Charge	ECCR Charge	Capacity Charge	ECRC Charge	Storm Charge	GRT Charge	Total	Base Rate	Fuel Charge	ECCR Charge	Capacity Charge	ECRC Charge	Storm Charge	GRT Charge	Total	Dollars (18)-(10)	Percent (19)/(10)	Present (10)/(2)	Proposed (18)/(2)	
																							(1)
1																							
2	250		\$20.51	\$5.43	\$0.47	\$0.87	\$0.66	\$0.34	\$0.73	\$29.01	\$24.25	\$5.43	\$0.47	\$0.87	\$0.66	\$0.34	\$0.82	\$32.84	\$3.83	13.20%	11.60	13.14	
3	500		\$33.16	\$10.87	\$0.93	\$1.74	\$1.32	\$0.67	\$1.25	\$49.94	\$38.50	\$10.87	\$0.93	\$1.74	\$1.32	\$0.67	\$1.39	\$55.42	\$5.48	10.97%	9.99	11.08	
4	750		\$45.80	\$16.30	\$1.40	\$2.61	\$1.97	\$1.01	\$1.77	\$70.86	\$52.75	\$16.30	\$1.40	\$2.61	\$1.97	\$1.01	\$1.95	\$77.99	\$7.13	10.06%	9.45	10.40	
5	1,000		\$58.44	\$21.73	\$1.86	\$3.48	\$2.63	\$1.34	\$2.29	\$91.77	\$67.00	\$21.73	\$1.86	\$3.48	\$2.63	\$1.34	\$2.51	\$100.55	\$8.78	9.57%	9.18	10.06	
6	1,250		\$73.90	\$29.66	\$2.33	\$4.35	\$3.29	\$1.68	\$2.95	\$118.16	\$83.75	\$29.66	\$2.33	\$4.35	\$3.29	\$1.68	\$3.21	\$128.27	\$10.11	8.56%	9.45	10.26	
7	1,500		\$89.35	\$37.60	\$2.79	\$5.22	\$3.95	\$2.01	\$3.61	\$144.53	\$100.50	\$37.60	\$2.79	\$5.22	\$3.95	\$2.01	\$3.90	\$155.97	\$11.44	7.92%	9.64	10.40	
8	1,750		\$104.81	\$45.53	\$3.26	\$6.09	\$4.60	\$2.35	\$4.27	\$170.91	\$117.25	\$45.53	\$3.26	\$6.09	\$4.60	\$2.35	\$4.59	\$183.67	\$12.76	7.47%	9.77	10.50	
9	2,000		\$120.26	\$53.46	\$3.72	\$6.96	\$5.26	\$2.68	\$4.93	\$197.27	\$134.00	\$53.46	\$3.72	\$6.96	\$5.26	\$2.68	\$5.28	\$211.36	\$14.09	7.14%	9.86	10.57	
10	2,250		\$135.72	\$61.39	\$4.19	\$7.83	\$5.92	\$3.02	\$5.59	\$223.66	\$150.75	\$61.39	\$4.19	\$7.83	\$5.92	\$3.02	\$5.98	\$239.08	\$15.42	6.89%	9.94	10.63	
11	2,500		\$151.17	\$69.33	\$4.65	\$8.70	\$6.58	\$3.35	\$6.25	\$250.03	\$167.50	\$69.33	\$4.65	\$8.70	\$6.58	\$3.35	\$6.67	\$266.78	\$16.75	6.70%	10.00	10.67	
12	2,750		\$166.63	\$77.26	\$5.12	\$9.57	\$7.23	\$3.69	\$6.91	\$276.41	\$184.25	\$77.26	\$5.12	\$9.57	\$7.23	\$3.69	\$7.36	\$294.48	\$18.07	6.54%	10.05	10.71	
13	3,000		\$182.08	\$85.19	\$5.58	\$10.44	\$7.89	\$4.02	\$7.57	\$302.77	\$201.00	\$85.19	\$5.58	\$10.44	\$7.89	\$4.02	\$8.05	\$322.17	\$19.40	6.41%	10.09	10.74	
14																							
15																							
16		CUSTOMER CHARGE																					
17		ENERGY CHARGE																					
18		First 1,000 kWh				CENTS/KWH			5.057												5.700		
19		All Additional kWh				CENTS/KWH			6.182												6.700		
20		FUEL CHARGE																					
21		First 1,000 kWh				CENTS/KWH			2.173												2.173		
22		All Additional kWh				CENTS/KWH			3.173												3.173		
23		CONSERVATION CHARGE				CENTS/KWH			0.186												0.186		
24		CAPACITY CHARGE				CENTS/KWH			0.348												0.348		
25		ENVIRONMENTAL CHARGE				CENTS/KWH			0.263												0.263		
26		STORM CHARGE				CENTS/KWH			0.134												0.134		
27																							
28		PSC-approved 2016 clause factors used for both present and proposed rates.																					
29		MFR A-2 Bill Under Present Rates differs from TCC-2 and TCC-4 April 1, 2016 rates due to WCEC3 factors: 1) MFR A-2 includes WCEC3 recovery in the base rate instead of the capacity clause at the 2017 projected amount;																					
30		2) Exhibits TCC-2 and TCC-4 reflect actual 2016 WCEC3 recovery factors in 2016 and projected recovery for 2017 through 2020.																					

FLORIDA PUBLIC SERVICE COMMISSION  
 COMPANY: FLORIDA POWER & LIGHT COMPANY  
 AND SUBSIDIARIES

EXPLANATION:

For each rate, calculate typical monthly bills  
 for present rates and proposed rates.

Type of Data Shown:

Projected Test Year Ended: 12/31/17  
 Prior Year Ended: / /  
 Historical Test Year Ended: / /

Rate Schedule - GS-1

DOCKET NO.: 160021-EI

Witness: Tiffany C. Cohen

Line No.	kW	Typical kWh	BILL UNDER PRESENT RATES								BILL UNDER PROPOSED RATES								INCREASE (DECREASE)		COST IN CENTS/kWh		
			Base Rate	Fuel Charge	ECCR Charge	Capacity Charge	ECRC Charge	Storm Charge	GRT Charge	Total	Base Rate	Fuel Charge	ECCR Charge	Capacity Charge	ECRC Charge	Storm Charge	GRT Charge	Total	Dollars (18)-(19)	Percent (19)/(10)	Present (10)/(2)	Proposed (18)/(2)	
			(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)
1																							
2	500		\$35.33	\$12.51	\$0.89	\$1.63	\$1.26	\$0.60	\$1.34	\$53.56	\$39.05	\$12.51	\$0.89	\$1.63	\$1.26	\$0.60	\$1.43	\$57.37	\$3.81	7.11%	10.71	11.47	
3	1,000		\$62.90	\$25.02	\$1.77	\$3.26	\$2.51	\$1.20	\$2.48	\$99.14	\$67.10	\$25.02	\$1.77	\$3.26	\$2.51	\$1.20	\$2.59	\$103.45	\$4.31	4.35%	9.91	10.35	
4	1,500		\$90.48	\$37.53	\$2.66	\$4.89	\$3.77	\$1.80	\$3.62	\$144.75	\$95.15	\$37.53	\$2.66	\$4.89	\$3.77	\$1.80	\$3.74	\$149.54	\$4.79	3.31%	9.85	9.97	
5	2,000		\$118.05	\$50.04	\$3.54	\$6.52	\$5.02	\$2.40	\$4.76	\$190.33	\$123.20	\$50.04	\$3.54	\$6.52	\$5.02	\$2.40	\$4.89	\$195.61	\$5.28	2.77%	9.52	9.78	
6	2,500		\$145.63	\$62.55	\$4.43	\$8.15	\$6.28	\$3.00	\$5.90	\$235.94	\$151.25	\$62.55	\$4.43	\$8.15	\$6.28	\$3.00	\$6.04	\$241.70	\$5.76	2.44%	9.44	9.67	
7	3,000		\$173.20	\$75.06	\$5.31	\$9.78	\$7.53	\$3.60	\$7.04	\$281.52	\$179.30	\$75.06	\$5.31	\$9.78	\$7.53	\$3.60	\$7.19	\$287.77	\$6.25	2.22%	9.38	9.59	
8	4,000		\$228.35	\$100.08	\$7.08	\$13.04	\$10.04	\$4.80	\$9.32	\$372.71	\$235.40	\$100.08	\$7.08	\$13.04	\$10.04	\$4.80	\$9.50	\$379.94	\$7.23	1.94%	9.32	9.50	
9	5,000		\$283.50	\$125.10	\$8.85	\$16.30	\$12.55	\$6.00	\$11.60	\$463.90	\$291.50	\$125.10	\$8.85	\$16.30	\$12.55	\$6.00	\$11.80	\$472.10	\$8.20	1.77%	9.28	9.44	
10																							
11																							
12		CUSTOMER CHARGE								\$7.75												\$11.00	
13		ENERGY CHARGE								5.515												5.610	
14		FUEL CHARGE								2.502												2.502	
15		CONSERVATION CHARGE								0.177												0.177	
16		CAPACITY CHARGE								0.326												0.326	
17		ENVIRONMENTAL CHARGE								0.251												0.251	
18		STORM CHARGE								0.120												0.120	
19																							
20																							
21																							
22																							
23																							
24																							
25																							
26																							
27																							

PSC-approved 2016 clause factors used for both present and proposed rates.

MFR A-2 Bill Under Present Rates differs from TCC-2 and TCC-4 April 1, 2016 rates due to WCEC3 factors: 1) MFR A-2 includes WCEC3 recovery in the base rate instead of the capacity clause at the 2017 projected amount;  
 2) Exhibits TCC-2 and TCC-4 reflect actual 2016 WCEC3 recovery factors in 2016 and projected recovery for 2017 through 2020.

FLORIDA PUBLIC SERVICE COMMISSION  
 COMPANY: FLORIDA POWER & LIGHT COMPANY  
 AND SUBSIDIARIES

EXPLANATION:

For each rate, calculate typical monthly bills  
 for present rates and proposed rates.

Type of Data Shown:

Projected Test Year Ended: 12/31/17  
 Prior Year Ended: \_\_\_/\_\_\_/\_\_\_  
 Historical Test Year Ended: \_\_\_/\_\_\_/\_\_\_

Rate Schedule - GSD-1

Witness: Tiffany C. Cohen

DOCKET NO.: 160021-EI

Line No.	kW	Typical kWh	BILL UNDER PRESENT RATES								BILL UNDER PROPOSED RATES								INCREASE (DECREASE)		COST IN CENTS/kWh	
			Base Rate	Fuel Charge	ECCR Charge	Capacity Charge	ECRC Charge	Storm Charge	GRT Charge	Total	Base Rate	Fuel Charge	ECCR Charge	Capacity Charge	ECRC Charge	Storm Charge	GRT Charge	Total	Dollars (18)-(19)	Percent (19)/(10)	Present (10)/(2)	Proposed (18)/(2)
1																						
2	50	11,000	\$668	\$275	\$31	\$55	\$26	\$9	\$27	\$1,090	\$799	\$275	\$31	\$55	\$26	\$9	\$31	\$1,225	\$135	12.38%	9.91	11.14
3	50	32,850	\$1,091	\$822	\$31	\$55	\$77	\$28	\$54	\$2,155	\$1,304	\$822	\$31	\$55	\$77	\$28	\$59	\$2,374	\$219	10.14%	6.56	7.23
4	250	73,000	\$3,607	\$1,826	\$153	\$273	\$170	\$62	\$156	\$6,246	\$4,312	\$1,826	\$153	\$273	\$170	\$62	\$174	\$6,969	\$723	11.57%	8.56	9.55
5	250	109,500	\$4,313	\$2,739	\$153	\$273	\$255	\$93	\$201	\$8,025	\$5,156	\$2,739	\$153	\$273	\$255	\$93	\$222	\$8,890	\$864	10.77%	7.33	8.12
6	250	164,250	\$5,372	\$4,108	\$153	\$273	\$383	\$140	\$267	\$10,694	\$6,421	\$4,108	\$153	\$273	\$383	\$140	\$294	\$11,770	\$1,076	10.06%	6.51	7.17
7																						
8																						
9		CUSTOMER CHARGE																				
10		DEMAND				\$/KW																
11		ENERGY CHARGE				CENTS/KWH																
12		FUEL CHARGE				CENTS/KWH																
13		CONSERVATION CHARGE				\$/KW																
14		CAPACITY CHARGE				\$/KW																
15		ENVIRONMENTAL CHARGE				CENTS/KWH																
16		STORM CHARGE				CENTS/KWH																
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PSC-approved 2016 clause factors used for both present and proposed rates.  
 MFR A-2 Bill Under Present Rates differs from TCC-2 and TCC-4 April 1, 2016 rates due to WCEC3 factors: 1) MFR A-2 includes WCEC3 recovery in the base rate instead of the capacity clause at the 2017 projected amount;  
 2) Exhibits TCC-2 and TCC-4 reflect actual 2016 WCEC3 recovery factors in 2016 and projected recovery for 2017 through 2020.

FLORIDA PUBLIC SERVICE COMMISSION  
 COMPANY: FLORIDA POWER & LIGHT COMPANY  
 AND SUBSIDIARIES

EXPLANATION:

For each rate, calculate typical monthly bills  
 for present rates and proposed rates.

Type of Data Shown:

Projected Test Year Ended: 12/31/17  
 Prior Year Ended: / /  
 Historical Test Year Ended: / /

Rate Schedule - GSLD-1

DOCKET NO.: 160021-EI

Witness: Tiffany C. Cohen

Line No.	kW	Typical kWh	BILL UNDER PRESENT RATES								BILL UNDER PROPOSED RATES								INCREASE (DECREASE)		COST IN CENTS/Kwh	
			Base Rate	Fuel Charge	ECCR Charge	Capacity Charge	ECRC Charge	Storm Charge	GRT Charge	Total	Base Rate	Fuel Charge	ECCR Charge	Capacity Charge	ECRC Charge	Storm Charge	GRT Charge	Total	Dollars (18)-(19)	Percent (19)/(10)	Present (10)/(2)	Proposed (18)/(2)
1																						
2	500	182,500	\$7,652	\$4,563	\$340	\$610	\$423	\$148	\$352	\$14,087	\$9,722	\$4,563	\$340	\$610	\$423	\$148	\$405	\$16,211	\$2,123	15.07%	7.72	8.88
3	500	255,500	\$8,695	\$6,388	\$340	\$610	\$593	\$207	\$432	\$17,264	\$11,061	\$6,388	\$340	\$610	\$593	\$207	\$492	\$19,690	\$2,426	14.05%	6.76	7.71
4	1000	292,000	\$14,197	\$7,300	\$680	\$1,220	\$677	\$237	\$623	\$24,935	\$18,030	\$7,300	\$680	\$1,220	\$677	\$237	\$722	\$28,866	\$3,931	15.77%	8.54	9.89
5	1000	438,000	\$16,285	\$10,950	\$680	\$1,220	\$1,016	\$355	\$782	\$31,288	\$20,708	\$10,950	\$680	\$1,220	\$1,016	\$355	\$896	\$35,825	\$4,537	14.50%	7.14	8.18
6	1000	657,000	\$19,417	\$16,425	\$680	\$1,220	\$1,524	\$532	\$1,020	\$40,819	\$24,724	\$16,425	\$680	\$1,220	\$1,524	\$532	\$1,157	\$46,262	\$5,444	13.34%	6.21	7.04
7																						
8																						
9		CUSTOMER CHARGE																				
10		DEMAND				\$/KW																
11		ENERGY CHARGE				CENTS/KWH																
12		FUEL CHARGE				CENTS/KWH																
13		CONSERVATION CHARGE				\$/KW																
14		CAPACITY CHARGE				\$/KW																
15		ENVIRONMENTAL CHARGE				CENTS/KWH																
16		STORM CHARGE				CENTS/KWH																
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20		PSC-approved 2016 clause factors used for both present and proposed rates.																				
21		MFR A-2 Bill Under Present Rates differs from TCC-2 and TCC-4 April 1, 2016 rates due to WCEC3 factors: 1) MFR A-2 includes WCEC3 recovery in the base rate instead of the capacity clause at the 2017 projected amount;																				
22		2) Exhibits TCC-2 and TCC-4 reflect actual 2016 WCEC3 recovery factors in 2016 and projected recovery for 2017 through 2020.																				
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FLORIDA PUBLIC SERVICE COMMISSION  
 COMPANY: FLORIDA POWER & LIGHT COMPANY  
 AND SUBSIDIARIES

EXPLANATION:

For each rate, calculate typical monthly bills  
 for present rates and proposed rates.

Type of Data Shown:

Projected Test Year Ended: 12/31/17  
 Prior Year Ended:     /    /      
 Historical Test Year Ended:     /    /    

Rate Schedule - GSLD-2

Witness: Tiffany C. Cohen

DOCKET NO.: 160021-EI

Line No.	kW	Typical kWh	BILL UNDER PRESENT RATES								BILL UNDER PROPOSED RATES								INCREASE (DECREASE)		COST IN CENTS/Kwh	
			Base Rate	Fuel Charge	ECCR Charge	Capacity Charge	ECRC Charge	Storm Charge	GRT Charge	Total	Base Rate	Fuel Charge	ECCR Charge	Capacity Charge	ECRC Charge	Storm Charge	GRT Charge	Total	Dollars (18)-(19)	Percent (19)/(10)	Present (10)/(2)	Proposed (18)/(2)
1																						
2	2000	584,000	\$28,295	\$14,495	\$1,400	\$2,380	\$1,197	\$292	\$1,232	\$49,292	\$36,374	\$14,495	\$1,400	\$2,380	\$1,197	\$292	\$1,439	\$57,577	\$8,285	16.81%	8.44	9.86
3	2000	876,000	\$32,053	\$21,742	\$1,400	\$2,380	\$1,796	\$438	\$1,534	\$61,343	\$41,235	\$21,742	\$1,400	\$2,380	\$1,796	\$438	\$1,769	\$70,760	\$9,417	15.35%	7.00	8.08
4	2000	1,095,000	\$34,872	\$27,178	\$1,400	\$2,380	\$2,245	\$548	\$1,760	\$70,382	\$44,882	\$27,178	\$1,400	\$2,380	\$2,245	\$548	\$2,016	\$80,648	\$10,267	14.59%	6.43	7.37
5	2000	1,314,000	\$37,690	\$32,613	\$1,400	\$2,380	\$2,694	\$657	\$1,986	\$79,420	\$48,528	\$32,613	\$1,400	\$2,380	\$2,694	\$657	\$2,263	\$90,535	\$11,115	14.00%	6.04	6.89
6																						
7																						
8									<u>PRESENT</u>		<u>PROPOSED</u>											
9		CUSTOMER CHARGE							\$219.22		\$250.00											
10		DEMAND				\$/KW			\$10.28		\$13.20											
11		ENERGY CHARGE				CENTS/KWH			1.287		1.665											
12		FUEL CHARGE				CENTS/KWH			2.482		2.482											
13		CONSERVATION CHARGE				\$/KW			\$0.70		\$0.70											
14		CAPACITY CHARGE				\$/KW			\$1.19		\$1.19											
15		ENVIRONMENTAL CHARGE				CENTS/KWH			0.205		0.205											
16		STORM CHARGE				CENTS/KWH			0.050		0.050											
17																						
18																						
19		PSC-approved 2016 clause factors used for both present and proposed rates.																				
20		MFR A-2 Bill Under Present Rates differs from TCC-2 and TCC-4 April 1, 2016 rates due to WCEC3 factors: 1) MFR A-2 includes WCEC3 recovery in the base rate instead of the capacity clause at the 2017 projected amount;																				
21		2) Exhibits TCC-2 and TCC-4 reflect actual 2016 WCEC3 recovery factors in 2016 and projected recovery for 2017 through 2020.																				
22																						
23																						
24																						
25																						
26																						
27																						



FLORIDA PUBLIC SERVICE COMMISSION  
 COMPANY: FLORIDA POWER & LIGHT COMPANY  
 AND SUBSIDIARIES  
 DOCKET NO.: 160021-EI

EXPLANATION: Provide a summary of all proposed changes in rates and rate classes, detailing current and proposed classes of service, demand, energy, and other service charges.

Type of Data Shown:  
 Projected Test Year Ended 12/31/17  
 Prior Year Ended / /  
 Historical Test Year Ended / /  
 Witness: Tiffany C. Cohen

LINE NO.	(1) CURRENT RATE SCHEDULE	(2) TYPE OF CHARGE	(3) CURRENT RATE*	(4) PROPOSED RATE	(5) PERCENT INCREASE
1	RS-1	Residential Service			
2		Customer Charge/Minimum	\$7.87	\$10.00	27.1%
3					
4		Base Energy Charge (¢ per kWh)			
5		First 1,000 kWh	5.057	5.700	12.7%
6		All additional kWh	6.182	6.700	8.4%
7					
8					
9	RTR-1	Residential Service -Time of Use			
10		Customer Charge/Minimum	\$12.36	\$10.00	-19.1%
11					
12		Base Energy Charge (¢ per kWh)			
13		On-Peak	9.154	10.169	11.1%
14		Off-Peak	(4.072)	(4.523)	11.1%
15					
16					
17	GS-1	General Service - Non Demand (0-20 kW)			
18		Customer Charge/Minimum			
19		Metered	\$7.75	\$11.00	41.9%
20		Unmetered Service Credit	(\$6.77)	(\$5.00)	-26.1%
21					
22		Base Energy Charge (¢ per kWh)	5.515	5.610	1.7%
23					
24					
25	GST-1	General Service - Non Demand - Time of Use (0-20 kW)			
26		Customer Charge/Minimum	\$15.21	\$11.00	-27.7%
27					
28		Base Energy Charge (¢ per kWh)			
29		On-Peak	10.042	10.354	3.1%
30		Off-Peak	3.489	3.549	1.7%
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FLORIDA PUBLIC SERVICE COMMISSION  
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 Witness: Tiffany C. Cohen

LINE NO.	(1) CURRENT RATE SCHEDULE	(2) TYPE OF CHARGE	(3) CURRENT RATE*	(4) PROPOSED RATE	(5) PERCENT INCREASE
1	GSD-1	General Service Demand (21-499 kW)			
2		Customer Charge	\$20.24	\$25.00	23.5%
3					
4		Demand Charge (\$/kW)	\$8.70	\$10.40	19.5%
5					
6		Base Energy Charge (¢ per kWh)	1.934	2.311	19.5%
7					
8					
9	GSDT-1	General Service Demand - Time of Use (21-499 kW)			
10		Customer Charge	\$26.97	\$25.00	-7.3%
11					
12		Demand Charge - On-Peak (\$/kW)	\$8.70	\$10.40	19.5%
13					
14		Base Energy Charge (¢ per kWh)			
15		On-Peak	4.114	4.712	14.5%
16		Off-Peak	1.045	1.248	19.4%
17					
18					
19	GSLD-1	General Service Large Demand (500-1999 kW)			
20		Customer Charge	\$61.83	\$75.00	21.3%
21					
22		Demand Charge (\$/kW)	\$9.96	\$12.60	26.5%
23					
24		Base Energy Charge (¢ per kWh)	1.430	1.834	28.3%
25					
26					
27	GSLDT-1	General Service Large Demand - Time of Use (500-1999 kW)			
28		Customer Charge	\$61.83	\$75.00	21.3%
29					
30		Demand Charge - On-Peak (\$/kW)	\$9.96	\$12.60	26.5%
31					
32		Base Energy Charge (¢ per kWh)			
33		On-Peak	2.380	3.025	27.1%
34		Off-Peak	1.035	1.314	27.0%
35					
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LINE NO.	(1) CURRENT RATE SCHEDULE	(2) TYPE OF CHARGE	(3) CURRENT RATE*	(4) PROPOSED RATE	(5) PERCENT INCREASE
1	CS-1	Curtaillable Service (500-1999 kW)			
2		Customer Charge	\$89.93	\$100.00	11.2%
3					
4		Demand Charge (\$/kW)	\$9.96	\$12.60	26.5%
5					
6		Base Energy Charge (¢ per kWh)	1.430	1.834	28.3%
7					
8		Monthly Credit (\$ per kW)	(\$1.93)	(\$1.93)	0.0%
9					
10		Charges for Non-Compliance of Curtailment Demand			
11		Rebiling for last 12 months (per kW)	\$1.93	\$1.93	0.0%
12		Penalty Charge-current month (per kW)	\$4.16	\$4.16	0.0%
13		Early Termination Penalty charge (per kW)	\$1.23	\$1.23	0.0%
14					
15	CST-1	Curtaillable Service -Time of Use (500-1999 kW)			
16		Customer Charge	\$89.93	\$100.00	11.2%
17					
18		Demand Charge - On-Peak (\$/kW)	\$9.96	\$12.60	26.5%
19					
20		Base Energy Charge (¢ per kWh)			
21		On-Peak	2.380	3.025	27.1%
22		Off-Peak	1.035	1.314	27.0%
23					
24		Monthly Credit (per kW)	(\$1.93)	(\$1.93)	0.0%
25					
26		Charges for Non-Compliance of Curtailment Demand			
27		Rebiling for last 12 months (per kW)	\$1.93	\$1.93	0.0%
28		Penalty Charge-current month (per kW)	\$4.16	\$4.16	0.0%
29		Early Termination Penalty charge (per kW)	\$1.23	\$1.23	0.0%
30					
31	GSLD-2	General Service Large Demand (2000 kW +)			
32		Customer Charge	\$219.22	\$250.00	14.0%
33					
34		Demand Charge (\$/kW)	\$10.28	\$13.20	28.4%
35					
36		Base Energy Charge (¢ per kWh)	1.287	1.665	29.4%
37					
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39					
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41					

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FLORIDA PUBLIC SERVICE COMMISSION  
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EXPLANATION: Provide a summary of all proposed changes in rates and rate classes, detailing current and proposed classes of service, demand, energy, and other service charges.

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 Witness: Tiffany C. Cohen

LINE NO.	(1) CURRENT RATE SCHEDULE	(2) TYPE OF CHARGE	(3) CURRENT RATE*	(4) PROPOSED RATE	(5) PERCENT INCREASE
1	GSLDT-2	General Service Large Demand - Time of Use (2000 kW +)			
2		Customer Charge	\$219.22	\$250.00	14.0%
3					
4		Demand Charge - On-Peak (\$/kW)	\$10.28	\$13.20	28.4%
5					
6		Base Energy Charge (¢ per kWh)			
7		On-Peak	2.041	2.615	28.1%
8		Off-Peak	1.003	1.291	28.7%
9					
10					
11	CS-2	Curtable Service (2000 kW +)			
12		Customer Charge	\$247.32	\$275.00	11.2%
13					
14		Demand Charge (\$/kW)	\$10.28	\$13.20	28.4%
15					
16		Base Energy Charge (¢ per kWh)	1.287	1.665	29.4%
17					
18		Monthly Credit (per kW)	(\$1.93)	(\$1.93)	0.0%
19					
20		Charges for Non-Compliance of Curtailment Demand			
21		Rebiling for last 12 months (per kW)	\$1.93	\$1.93	0.0%
22		Penalty Charge-current month (per kW)	\$4.16	\$4.16	0.0%
23		Early Termination Penalty charge (per kW)	\$1.23	\$1.23	0.0%
24					
25	CST-2	Curtable Service -Time of Use (2000 kW +)			
26		Customer Charge	\$247.32	\$275.00	11.2%
27					
28		Demand Charge - On-Peak (\$/kW)	\$10.28	\$13.20	28.4%
29					
30		Base Energy Charge (¢ per kWh)			
31		On-Peak	2.041	2.615	28.1%
32		Off-Peak	1.003	1.291	28.7%
33					
34		Monthly Credit (per kW)	(\$1.93)	(\$1.93)	0.0%
35					
36		Charges for Non-Compliance of Curtailment Demand			
37		Rebiling for last 12 months (per kW)	\$1.93	\$1.93	0.0%
38		Penalty Charge-current month (per kW)	\$4.16	\$4.16	0.0%
39		Early Termination Penalty charge (per kW)	\$1.23	\$1.23	0.0%
40					
41					

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FLORIDA PUBLIC SERVICE COMMISSION  
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 AND SUBSIDIARIES  
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LINE NO.	(1) CURRENT RATE SCHEDULE	(2) TYPE OF CHARGE	(3) CURRENT RATE*	(4) PROPOSED RATE	(5) PERCENT INCREASE
1	GSLD-3	General Service Large Demand (2000 kW +)			
2		Customer Charge	\$1,620.94	\$3,075.00	89.7%
3					
4		Demand Charge (\$/kW)	\$8.20	\$10.40	26.8%
5					
6		Base Energy Charge (¢ per kWh)	0.932	1.169	25.4%
7					
8					
9	GSLDT-3	General Service Large Demand - Time of Use (2000 kW +)			
10		Customer Charge	\$1,620.94	\$3,075.00	89.7%
11					
12		Demand Charge - On-Peak (\$/kW)	\$8.20	\$10.40	26.8%
13					
14		Base Energy Charge (¢ per kWh)			
15		On-Peak	1.043	1.286	23.3%
16		Off-Peak	0.892	1.127	26.3%
17					
18					
19	CS-3	Curtaillable Service (2000 kW +)			
20		Customer Charge	\$1,649.04	\$3,100.00	88.0%
21					
22		Demand Charge (\$/kW)	\$8.20	\$10.40	26.8%
23					
24		Base Energy Charge (¢ per kWh)	0.932	1.169	25.4%
25					
26		Monthly Credit (per kW)	(\$1.93)	(\$1.93)	0.0%
27					
28		Charges for Non-Compliance of Curtailment Demand			
29		Rebilling for last 12 months (per kW)	\$1.93	\$1.93	0.0%
30		Penalty Charge-current month (per kW)	\$4.16	\$4.16	0.0%
31		Early Termination Penalty charge (per kW)	\$1.23	\$1.23	0.0%
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SUMMARY OF TARIFFS

FLORIDA PUBLIC SERVICE COMMISSION  
 COMPANY: FLORIDA POWER & LIGHT COMPANY  
 AND SUBSIDIARIES  
 DOCKET NO.: 160021-EI

EXPLANATION: Provide a summary of all proposed changes in rates and rate classes, detailing current and proposed classes of service, demand, energy, and other service charges.

Type of Data Shown:  
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LINE NO.	(1) CURRENT RATE SCHEDULE	(2) TYPE OF CHARGE	(3) CURRENT RATE*	(4) PROPOSED RATE	(5) PERCENT INCREASE
1	CST-3	Curtaillable Service -Time of Use (2000 kW +)			
2		Customer Charge	\$1,649.04	\$3,100.00	88.0%
3					
4		Demand Charge - On-Peak (\$/kW)	\$8.20	\$10.40	26.8%
5					
6		Base Energy Charge (¢ per kWh)			
7		On-Peak	1.043	1.286	23.3%
8		Off-Peak	0.892	1.127	26.3%
9					
10		Monthly Credit (per kW)	(\$1.93)	(\$1.93)	0.0%
11					
12		Charges for Non-Compliance of Curtailment Demand			
13		Rebiling for last 12 months (per kW)	\$1.93	\$1.93	0.0%
14		Penalty Charge-current month (per kW)	\$4.16	\$4.16	0.0%
15		Early Termination Penalty charge (per kW)	\$1.23	\$1.23	0.0%
16					
17	OS-2	Sports Field Service [Schedule closed to new customers]			
18		Customer Charge	\$115.80	\$150.00	29.5%
19					
20		Base Energy Charge (¢ per kWh)	6.847	7.895	15.3%
21					
22					
23	MET	Metropolitan Transit Service			
24		Customer Charge	\$449.67	\$725.00	61.2%
25					
26		Base Demand Charge (\$/kW)	\$12.40	\$13.90	12.1%
27					
28		Base Energy Charge (¢ per kWh)	1.661	1.875	12.9%
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LINE NO.	(1) CURRENT RATE SCHEDULE	(2) TYPE OF CHARGE	(3) CURRENT RATE*	(4) PROPOSED RATE	(5) PERCENT INCREASE
1	CILC-1	Commercial/Industrial Load Control Program [Schedule closed to new customers]			
2		Customer Charge			
3		(G) 200-499kW	\$112.42	\$125.00	11.2%
4		(D) above 500kW	\$168.63	\$275.00	63.1%
5		(T) transmission	\$2,220.26	\$3,200.00	44.1%
6					
7		Base Demand Charge (\$/kW)			
8		per kW of Max Demand All kW:			
9		(G) 200-499kW	\$3.82	\$4.90	28.3%
10		(D) above 500kW	\$3.49	\$5.50	57.6%
11		(T) transmission	None	None	N/A
12					
13					
14		per kW of Load Control On-Peak:			
15		(G) 200-499kW	\$2.54	\$3.30	29.9%
16		per kW of Load Control On-Peak:			
17		(D) above 500kW	\$2.54	\$4.00	57.5%
18		(T) transmission	\$2.49	\$4.40	76.7%
19					
20					
21					
22		Per kW of Firm On-Peak Demand			
23		(G) 200-499kW	\$9.30	\$12.00	29.0%
24		(D) above 500kW	\$9.08	\$14.20	56.4%
25		(T) transmission	\$9.17	\$16.40	78.8%
26					
27		Base Energy Charge (¢ per kWh)			
28		On-Peak			
29		(G) 200-499kW	1.425	1.828	28.3%
30		(D) above 500kW	0.822	1.272	54.7%
31		(T) transmission	0.731	1.307	78.8%
32		Off-Peak			
33		(G) 200-499kW	1.425	1.828	28.3%
34		(D) above 500kW	0.822	1.272	54.7%
35		(T) transmission	0.731	1.307	78.8%
36					
37		Excess "Firm Demand" or Termination Charge			
38		▫ Up to prior 60 months of service	Difference between Firm and Load-Control On-Peak Demand Charge	Difference between Firm and Load-Control On-Peak Demand Charge	
39					
40					
41		▫ Penalty Charge per kW for each month of rebilling	\$1.08	\$1.08	0.0%
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43	purposes consistent with FPL's 2013 rate settlement approved in Commission Order No. PSC 13-0023-S-EI.				

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LINE NO.	(1) CURRENT RATE SCHEDULE	(2) TYPE OF CHARGE	(3) CURRENT RATE*	(4) PROPOSED RATE	(5) PERCENT INCREASE
1	CDR	Commercial/Industrial Demand Reduction Rider			
2		Monthly Rate			
3		Customer Charge	Otherwise Applicable Rate	Otherwise Applicable Rate	
4		Demand Charge	Otherwise Applicable Rate	Otherwise Applicable Rate	
5		Energy Charge	Otherwise Applicable Rate	Otherwise Applicable Rate	
6					
7		Monthly Administrative Adder			
8		GSD-1	\$84.31	\$100.00	18.6%
9		GSDT-1	\$84.31	\$100.00	18.6%
10		GSLD-1, GSLDT-1	\$140.52	\$150.00	6.7%
11		GSLD-2, GSLDT-2	\$56.21	\$75.00	33.4%
12		GSLD-3, GSLDT-3	\$533.99	\$125.00	-76.6%
13		HLFT	Applicable General Service Level Rate	Applicable General Service Level Rate	
14		SDTR	Applicable General Service Level Rate	Applicable General Service Level Rate	
15					
16		Utility Controlled Demand Credit \$/kW	(\$8.20)	(\$5.26)	-35.9%
17					
18		Excess "Firm Demand"	\$8.20	\$5.26	-35.9%
19		▫ Up to prior 60 months of service			
20					
21		▫ Penalty Charge per kW for each month of rebilling	\$1.08	\$1.08	0.0%
22					
23					
24	SL-1	Street Lighting			
25		Charges for FPL-Owned Units			
26		Fixture			
27		Sodium Vapor 6,300 lu 70 watts	\$3.89	\$3.89	0.0%
28		Sodium Vapor 9,500 lu 100 watts	\$3.96	\$3.96	0.0%
29		Sodium Vapor 16,000 lu 150 watts	\$4.08	\$4.08	0.0%
30		Sodium Vapor 22,000 lu 200 watts	\$6.18	\$6.18	0.0%
31		Sodium Vapor 50,000 lu 400 watts	\$6.24	\$6.24	0.0%
32		* Sodium Vapor 27,500 lu 250 watts	\$6.58	\$6.58	0.0%
33		* Sodium Vapor 140,000 lu 1,000 watts	\$9.90	\$9.90	0.0%
34		* Mercury Vapor 6,000 lu 140 watts	\$3.07	\$3.07	0.0%
35		* Mercury Vapor 8,600 lu 175 watts	\$3.12	\$3.12	0.0%
36		* Mercury Vapor 11,500 lu 250 watts	\$5.21	\$5.21	0.0%
37		* Mercury Vapor 21,500 lu 400 watts	\$5.18	\$5.18	0.0%
38					
39					
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 X Projected Test Year Ended 12/31/17  
 \_\_\_ Prior Year Ended \_\_\_/\_\_\_/\_\_\_  
 \_\_\_ Historical Test Year Ended \_\_\_/\_\_\_/\_\_\_  
 Witness: Tiffany C. Cohen

LINE NO.	(1) CURRENT RATE SCHEDULE	(2) TYPE OF CHARGE	(3) CURRENT RATE*	(4) PROPOSED RATE	(5) PERCENT INCREASE
1	SL-1	Street Lighting (continued)			
2		Maintenance			
3		Sodium Vapor 6,300 lu 70 watts	\$1.83	\$1.88	2.7%
4		Sodium Vapor 9,500 lu 100 watts	\$1.84	\$1.89	2.7%
5		Sodium Vapor 16,000 lu 150 watts	\$1.87	\$1.92	2.7%
6		Sodium Vapor 22,000 lu 200 watts	\$2.38	\$2.44	2.5%
7		Sodium Vapor 50,000 lu 400 watts	\$2.39	\$2.45	11.7%
8	*	Sodium Vapor 27,500 lu 250 watts	\$2.60	\$2.67	-5.8%
9	*	Sodium Vapor 140,000 lu 1,000 watts	\$4.65	\$4.78	2.8%
10	*	Mercury Vapor 6,000 lu 140 watts	\$1.64	\$1.68	2.4%
11	*	Mercury Vapor 8,600 lu 175 watts	\$1.64	\$1.68	2.4%
12	*	Mercury Vapor 11,500 lu 250 watts	\$2.37	\$2.43	2.5%
13	*	Mercury Vapor 21,500 lu 400 watts	\$2.33	\$2.39	2.6%
14					
15		Energy Non-Fuel			
16		Sodium Vapor 6,300 lu 70 watts	\$0.81	\$1.04	28.4%
17		Sodium Vapor 9,500 lu 100 watts	\$1.14	\$1.46	28.1%
18		Sodium Vapor 16,000 lu 150 watts	\$1.68	\$2.14	27.4%
19		Sodium Vapor 22,000 lu 200 watts	\$2.46	\$3.14	27.6%
20		Sodium Vapor 50,000 lu 400 watts	\$4.69	\$6.00	27.9%
21	*	Sodium Vapor 27,500 lu 250 watts	\$3.24	\$4.14	27.8%
22	*	Sodium Vapor 140,000 lu 1,000 watts	\$11.48	\$14.68	27.9%
23	*	Mercury Vapor 6,000 lu 140 watts	\$1.73	\$2.21	27.7%
24	*	Mercury Vapor 8,600 lu 175 watts	\$2.15	\$2.75	28.0%
25	*	Mercury Vapor 11,500 lu 250 watts	\$2.90	\$3.71	27.9%
26	*	Mercury Vapor 21,500 lu 400 watts	\$4.47	\$5.71	27.7%
27					
28					
29					
30					
31					
32					
33					
34					
35					
36					
37					
38					
39					
40					
41					

42 \* The present rates shown above are current approved rates adjusted for West County Unit 3 capacity clause factors, which revenue is classified as base revenue for surveillance reporting  
 43 purposes consistent with FPL's 2013 rate settlement approved in Commission Order No. PSC 13-0023-S-EI.

FLORIDA PUBLIC SERVICE COMMISSION  
 COMPANY: FLORIDA POWER & LIGHT COMPANY  
 AND SUBSIDIARIES  
 DOCKET NO.: 160021-EI

EXPLANATION: Provide a summary of all proposed changes in rates and rate classes, detailing current and proposed classes of service, demand, energy, and other service charges.

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 Witness: Tiffany C. Cohen

LINE NO.	(1) CURRENT RATE SCHEDULE	(2) TYPE OF CHARGE	(3) CURRENT RATE*	(4) PROPOSED RATE	(5) PERCENT INCREASE
1	SL-1	Street Lighting (continued)			
2		Charge for Customer-Owned Units			
3		Relamping and Energy			
4		Sodium Vapor 6,300 lu 70 watts		Option closed to new installations	
5		Sodium Vapor 9,500 lu 100 watts	\$2.67	\$2.90	8.6%
6		Sodium Vapor 16,000 lu 150 watts	\$3.01	\$3.33	10.6%
7		Sodium Vapor 22,000 lu 200 watts	\$3.58	\$4.04	12.8%
8		Sodium Vapor 50,000 lu 400 watts	\$4.85	\$5.53	14.0%
9	*	Sodium Vapor 27,500 lu 250 watts	\$7.09	\$8.40	18.5%
10	*	Sodium Vapor 140,000 lu 1,000 watts	\$5.84	\$6.74	15.4%
11	*	Mercury Vapor 6,000 lu 140 watts	\$16.23	\$19.43	19.7%
12	*	Mercury Vapor 8,600 lu 175 watts	\$3.40	\$3.88	14.1%
13	*	Mercury Vapor 11,500 lu 250 watts	\$3.82	\$4.42	15.7%
14	*	Mercury Vapor 21,500 lu 400 watts	\$5.31	\$6.12	15.3%
15			\$6.84	\$8.08	18.1%
16		Energy Only			
17		Sodium Vapor 6,300 lu 70 watts	\$0.81	\$1.04	28.4%
18		Sodium Vapor 9,500 lu 100 watts	\$1.14	\$1.46	28.1%
19		Sodium Vapor 16,000 lu 150 watts	\$1.68	\$2.14	27.4%
20		Sodium Vapor 22,000 lu 200 watts	\$2.46	\$3.14	27.6%
21		Sodium Vapor 50,000 lu 400 watts	\$4.69	\$6.00	27.9%
22	*	Sodium Vapor 27,500 lu 250 watts	\$3.24	\$4.14	27.8%
23	*	Sodium Vapor 140,000 lu 1,000 watts	\$11.48	\$14.68	27.9%
24	*	Mercury Vapor 6,000 lu 140 watts	\$1.73	\$2.21	27.7%
25	*	Mercury Vapor 8,600 lu 175 watts	\$2.15	\$2.75	27.9%
26	*	Mercury Vapor 11,500 lu 250 watts	\$2.90	\$3.71	27.9%
27	*	Mercury Vapor 21,500 lu 400 watts	\$4.47	\$5.71	27.7%
28					
29		Non-Fuel Energy (¢ per kWh)	2.792	3.571	27.9%
30					
31					
32					
33					
34					
35					
36					
37					
38					
39					
40					
41					

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FLORIDA PUBLIC SERVICE COMMISSION  
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 Witness: Tiffany C. Cohen

LINE NO.	(1) CURRENT RATE SCHEDULE	(2) TYPE OF CHARGE	(3) CURRENT RATE*	(4) PROPOSED RATE	(5) PERCENT INCREASE
1	SL-1	Street Lighting (continued))			
2		Other Charges			
3		Wood Pole	\$4.72	\$5.12	8.5%
4		Concrete Pole / Steel Pole	\$6.47	\$7.03	8.7%
5		Fiberglass Pole	\$7.66	\$8.31	8.5%
6		Underground conductors not under paving (\$ per foot)	3.700	3.920	5.9%
7		Underground conductors under paving (\$ per foot)	9.050	9.580	5.9%
8					
9		Willful Damage			
10		Cost for Shield upon second occurrence	\$280.00	\$280.00	0.0%
11					
12	SL-1M	Street Lighting			
13					
14		Non-Fuel Energy Only		3.515	
15		Metered Customer		\$14.00	
16					
17					
18					
19	PL-1	Premium Lighting			
20		Present Value Revenue Requirement			
21		Multiplier	1.1941	1.2081	1.2%
22					
23		Monthly Rate			
24		Facilities ( Percentage of total work order cost)			
25		10 Year Payment Option	1.362%	1.402%	2.9%
26		20 Year Payment Option	0.925%	0.966%	4.4%
27					
28		Maintenance	FPL's estimated cost of maintaining facilities	FPL's estimated cost of maintaining facilities	
29					
30					
31		Termination Factors			
32		10 Year Payment Option			
33			1	1.1941	1.2081
34			2	1.0306	1.0398
35			3	0.9473	0.9575
36			4	0.8575	0.8683
37			5	0.7608	0.7718
38			6	0.6565	0.6672
39					
40					
41					

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LINE NO.	(1) CURRENT RATE SCHEDULE	(2) TYPE OF CHARGE	(3) CURRENT RATE*	(4) PROPOSED RATE	(5) PERCENT INCREASE
1	PL-1	Premium Lighting (continued)			
2			0.5441	0.5541	1.8%
3			0.4230	0.4316	2.0%
4			0.2924	0.2990	2.3%
5			0.1517	0.1554	2.5%
6		>10	0.0000	0.0000	N/A
7					
8		20 Year Payment Option			
9			1.1941	1.2081	1.2%
10			1.0831	1.0922	0.8%
11			1.0563	1.0666	1.0%
12			1.0275	1.0388	1.1%
13			0.9965	1.0087	1.2%
14			0.9630	0.9762	1.4%
15			0.9269	0.9410	1.5%
16			0.8880	0.9028	1.7%
17			0.8461	0.8616	1.8%
18			0.8009	0.8169	2.0%
19			0.7523	0.7685	2.2%
20			0.6998	0.7161	2.3%
21			0.6432	0.6594	2.5%
22			0.5823	0.5980	2.7%
23			0.5166	0.5315	2.9%
24			0.4458	0.4595	3.1%
25			0.3695	0.3816	3.3%
26			0.2872	0.2972	3.5%
27			0.1985	0.2059	3.7%
28			0.1030	0.1070	3.9%
29		>20	0.0000	0.0000	N/A
30					
31		Non-Fuel Energy (\$ per kWh)	2.792	3.571	27.9%
32					
33		<u>Willful Damage</u>			
34		All occurrences after initial repair	Cost for repair or replacement	Cost for repair or replacement	
35					
36	RL-1	Recreational Lighting [Schedule closed to new customers]			
37					
38		Non-Fuel Energy (\$ per kWh)	Otherwise applicable General Service Rate	Otherwise applicable General Service Rate	
39					
40					
41		Maintenance	FPL's estimated cost of maintaining facilities	FPL's estimated cost of maintaining facilities	
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43	purposes consistent with FPL's 2013 rate settlement approved in Commission Order No. PSC 13-0023-S-EI.				

FLORIDA PUBLIC SERVICE COMMISSION  
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EXPLANATION: Provide a summary of all proposed changes in rates and rate classes, detailing current and proposed classes of service, demand, energy, and other service charges.

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 Witness: Tiffany C. Cohen

LINE NO.	(1) CURRENT RATE SCHEDULE	(2) TYPE OF CHARGE	(3) CURRENT RATE*	(4) PROPOSED RATE	(5) PERCENT INCREASE
1	OL-1	Outdoor Lighting			
2		Charges for FPL-Owned Units			
3		Fixture			
4		Sodium Vapor 6,300 lu 70 watts	\$5.05	\$5.05	0.0%
5		Sodium Vapor 9,500 lu 100 watts	\$5.16	\$5.16	0.0%
6		Sodium Vapor 16,000 lu 150 watts	\$5.34	\$5.34	0.0%
7		Sodium Vapor 22,000 lu 200 watts	\$7.77	\$7.77	0.0%
8		Sodium Vapor 50,000 lu 400 watts	\$8.27	\$8.27	0.0%
9	*	Sodium Vapor 12,000 lu 200 watts	\$5.34	\$5.34	0.0%
10	*	Mercury Vapor 6,000 lu 140 watts	\$3.88	\$3.88	0.0%
11	*	Mercury Vapor 8,600 lu 175 watts	\$3.90	\$3.90	0.0%
12	*	Mercury Vapor 21,500 lu 400 watts	\$6.39	\$6.39	0.0%
13					
14		Maintenance			
15		Sodium Vapor 6,300 lu 70 watts	\$1.85	\$1.86	0.5%
16		Sodium Vapor 9,500 lu 100 watts	\$1.85	\$1.86	0.5%
17		Sodium Vapor 16,000 lu 150 watts	\$1.88	\$1.89	0.5%
18		Sodium Vapor 22,000 lu 200 watts	\$2.43	\$2.44	0.4%
19		Sodium Vapor 50,000 lu 400 watts	\$2.39	\$2.40	0.4%
20	*	Sodium Vapor 12,000 lu 150 watts	\$1.88	\$1.89	0.5%
21	*	Mercury Vapor 6,000 lu 140 watts	\$1.66	\$1.67	0.6%
22	*	Mercury Vapor 8,600 lu 175 watts	\$1.66	\$1.67	0.6%
23	*	Mercury Vapor 21,500 lu 400 watts	\$2.34	\$2.35	0.4%
24					
25		Energy Non-Fuel			
26		Sodium Vapor 6,300 lu 70 watts	\$0.82	\$0.83	1.2%
27		Sodium Vapor 9,500 lu 100 watts	\$1.15	\$1.17	1.7%
28		Sodium Vapor 16,000 lu 150 watts	\$1.69	\$1.71	1.2%
29		Sodium Vapor 22,000 lu 200 watts	\$2.48	\$2.50	0.8%
30		Sodium Vapor 50,000 lu 400 watts	\$4.73	\$4.78	1.1%
31	*	Sodium Vapor 12,000 lu 150 watts	\$1.69	\$1.71	1.2%
32	*	Mercury Vapor 6,000 lu 140 watts	\$1.75	\$1.76	0.6%
33	*	Mercury Vapor 8,600 lu 175 watts	\$2.17	\$2.19	0.9%
34	*	Mercury Vapor 21,500 lu 400 watts	\$4.51	\$4.55	0.9%
35					
36					
37					
38					
39					
40					
41					

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LINE NO.	(1) CURRENT RATE SCHEDULE	(2) TYPE OF CHARGE	(3) CURRENT RATE*	(4) PROPOSED RATE	(5) PERCENT INCREASE
1	OL-1	Outdoor Lighting (continued)			
2		Charges for Customer Owned Units			
3		Total Charge-Relamping & Energy			
4		Sodium Vapor 6,300 lu 70 watts	\$2.67	\$2.68	0.4%
5		Sodium Vapor 9,500 lu 100 watts	\$3.00	\$3.02	0.7%
6		Sodium Vapor 16,000 lu 150 watts	\$3.57	\$3.59	0.6%
7		Sodium Vapor 22,000 lu 200 watts	\$4.91	\$4.93	0.4%
8		Sodium Vapor 50,000 lu 400 watts	\$7.12	\$7.17	0.7%
9	*	Sodium Vapor 12,000 lu 150 watts	\$3.84	\$3.86	0.5%
10	*	Mercury Vapor 6,000 lu 140 watts	\$3.41	\$3.42	0.3%
11	*	Mercury Vapor 8,600 lu 175 watts	\$3.83	\$3.85	0.5%
12	*	Mercury Vapor 21,500 lu 400 watts	\$6.85	\$6.89	0.6%
13					
14		Energy Only			
15		Sodium Vapor 6,300 lu 70 watts	\$0.82	\$0.83	1.2%
16		Sodium Vapor 9,500 lu 100 watts	\$1.15	\$1.17	1.7%
17		Sodium Vapor 16,000 lu 150 watts	\$1.69	\$1.71	1.2%
18		Sodium Vapor 22,000 lu 200 watts	\$2.48	\$2.50	0.8%
19		Sodium Vapor 50,000 lu 400 watts	\$4.73	\$4.78	1.1%
20	*	Sodium Vapor 12,000 lu 150 watts	\$1.69	\$1.71	1.2%
21	*	Mercury Vapor 6,000 lu 140 watts	\$1.75	\$1.76	0.6%
22	*	Mercury Vapor 8,600 lu 175 watts	\$2.17	\$2.19	0.9%
23	*	Mercury Vapor 21,500 lu 400 watts	\$4.51	\$4.55	0.9%
24					
25		Non-Fuel Energy (¢ per kWh)	2.817	2.845	1.0%
26					
27		Other Charges			
28		Wood Pole	\$9.69	\$10.01	3.3%
29		Concrete Pole	\$13.08	\$13.51	3.3%
30		Fiberglass Pole	\$15.38	\$15.89	3.3%
31		Underground conductors excluding			
32		Trenching per foot (\$ per foot)	0.078	0.080	1.9%
33		Down-guy, Anchor and Protector	9.34	9.51	1.8%
34					
35	SL-2	Traffic Signal Service			
36		Base Energy Charge (¢ per kWh)	4.601	4.637	0.8%
37		Minimum Charge at each point	\$3.24	\$3.24	0.0%
38					
39	SL-2M	Traffic Signal Service			
40		Non-Fuel Energy Only		4.520	NA
41		Metered Customer		14.00	NA
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LINE NO.	(1) CURRENT RATE SCHEDULE	(2) TYPE OF CHARGE	(3) CURRENT RATE*	(4) PROPOSED RATE	(5) PERCENT INCREASE
1	SST-1	Standby and Supplemental Service			
2		Customer Charge			
3		SST-1(D1)	\$112.42	\$125.00	11.2%
4		SST-1(D2)	\$112.42	\$125.00	11.2%
5		SST-1(D3)	\$421.57	\$425.00	0.8%
6		SST-1(T)	\$1,631.99	\$2,975.00	82.3%
7					
8		Distribution Demand \$/kW Contract Standby Demand			
9		SST-1(D1)	\$3.03	\$3.76	24.1%
10		SST-1(D2)	\$3.03	\$3.76	24.1%
11		SST-1(D3)	\$3.03	\$3.76	24.1%
12		SST-1(T)	N/A	N/A	N/A
13					
14		Reservation Demand \$/kW			
15		SST-1(D1)	\$1.23	\$1.39	13.0%
16		SST-1(D2)	\$1.23	\$1.39	13.0%
17		SST-1(D3)	\$1.23	\$1.39	13.0%
18		SST-1(T)	\$1.28	\$1.14	-10.9%
19					
20		Daily Demand (On-Peak) \$/kW			
21		SST-1(D1)	\$0.60	\$0.66	10.0%
22		SST-1(D2)	\$0.60	\$0.66	10.0%
23		SST-1(D3)	\$0.60	\$0.66	10.0%
24		SST-1(T)	\$0.37	\$0.34	-8.1%
25					
26		Supplemental Service			
27		Demand	Otherwise Applicable Rate	Otherwise Applicable Rate	
28		Energy	Otherwise Applicable Rate	Otherwise Applicable Rate	
29					
30		Non-Fuel Energy - On-Peak (¢ per kWh)			
31		SST-1(D1)	0.984	1.190	20.9%
32		SST-1(D2)	0.984	1.190	20.9%
33		SST-1(D3)	0.984	1.190	20.9%
34		SST-1(T)	0.957	1.108	15.8%
35		Non-Fuel Energy - Off-Peak (¢ per kWh)			
36		SST-1(D1)	0.984	1.190	20.9%
37		SST-1(D2)	0.984	1.190	20.9%
38		SST-1(D3)	0.984	1.190	20.9%
39		SST-1(T)	0.957	1.108	15.8%
40					
41					

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LINE NO.	(1) CURRENT RATE SCHEDULE	(2) TYPE OF CHARGE	(3) CURRENT RATE*	(4) PROPOSED RATE	(5) PERCENT INCREASE
1	ISST-1	Interruptible Standby and Supplemental Service			
2		Customer Charge			
3		Distribution			
4		Transmission	\$421.57	\$425.00	0.8%
5			\$2,125.83	\$2,975.00	39.9%
6		Distribution Demand			
7		Distribution	\$3.03	\$3.76	24.1%
8		Transmission	N/A	N/A	N/A
9					
10		Reservation Demand-Interruptible			
11		Distribution	\$0.22	\$0.24	9.1%
12		Transmission	\$0.30	\$0.24	-20.0%
13					
14		Reservation Demand-Firm			
15		Distribution	\$1.23	\$1.39	13.0%
16		Transmission	\$1.03	\$1.14	10.7%
17					
18		Supplemental Service			
19		Demand	Otherwise Applicable Rate	Otherwise Applicable Rate	
20		Energy	Otherwise Applicable Rate	Otherwise Applicable Rate	
21					
22		Daily Demand (On-Peak) Firm Standby			
23		Distribution	\$0.60	\$0.66	10.0%
24		Transmission	\$0.48	\$0.34	-29.2%
25					
26		Daily Demand (On-Peak) Interruptible Standby			
27		Distribution	\$0.10	\$0.11	10.0%
28		Transmission	\$0.12	\$0.11	-8.3%
29					
30		Non-Fuel Energy - On-Peak (\$ per kWh)			
31		Distribution	0.984	1.190	20.9%
32		Transmission	0.900	1.108	23.1%
33		Non-Fuel Energy - Off-Peak (\$ per kWh)			
34		Distribution	0.984	1.190	20.9%
35		Transmission	0.900	1.108	23.1%
36					
37		Excess "Firm Standby Demand"			
38		□ Up to prior 60 months of service			
39			Difference between reservation charge for firm and interruptible standby demand times excess demand	Difference between reservation charge for firm and interruptible standby demand times excess demand	
40					
41					
42		□ Penalty Charge per kW for each month of rebilling	\$1.08	\$1.08	0.0%
43	* The present rates shown above are current approved rates adjusted for West County Unit 3 capacity clause factors, which revenue is classified as base revenue for surveillance reporting purposes consistent with FPL's 2013 rate settlement approved in Commission Order No. PSC 13-0023-S-EI.				

Supporting Schedules: E-13d, E-14

Recap Schedules:



FLORIDA PUBLIC SERVICE COMMISSION  COMPANY: FLORIDA POWER & LIGHT COMPANY AND SUBSIDIARIES DOCKET NO.: 160021-EI	EXPLANATION: Provide a summary of all proposed changes in rates and rate classes, detailing current and proposed classes of service, demand, energy, and other service charges.	Type of Data Shown: X Projected Test Year Ended 12/31/17 ___ Prior Year Ended ___/___/___ ___ Historical Test Year Ended ___/___/___ Witness: Tiffany C. Cohen
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LINE NO.	(1) CURRENT RATE SCHEDULE	(2) TYPE OF CHARGE	(3) CURRENT RATE*	(4) PROPOSED RATE	(5) PERCENT INCREASE
1	TR	Transformation Rider			
2		Transformer Credit			
3		(per kW of Billing Demand)	(\$0.30)	(\$0.23)	-23.3%
4					
5					
6	GSCU-1	General Service constant Usage			
7		Customer Charge:	\$13.50	\$14.00	3.7%
8					
9		Non-Fuel Energy Charges:			
10		Base Energy Charge*	3.446	3.404	-1.2%
11		* The fuel and non-fuel energy charges will be assessed on the			
12					
13					
14	HLFT	High Load Factor - Time of Use			
15		Customer Charge:			
16		21 - 499 kW:	\$26.97	\$25.00	-7.3%
17		500 - 1,999 kW	\$61.83	\$75.00	21.3%
18		2,000 kW or greater	\$219.22	\$250.00	14.0%
19					
20		Demand Charges:			
21		On-peak Demand Charge:			
22		21 - 499 kW:	\$10.27	\$12.30	19.8%
23		500 - 1,999 kW	\$10.52	\$13.40	27.4%
24		2,000 kW or greater	\$10.51	\$13.50	28.4%
25					
26		Maximum Demand Charge:			
27		21 - 499 kW:	\$2.14	\$2.60	21.5%
28		500 - 1,999 kW	\$2.24	\$2.80	25.0%
29		2,000 kW or greater	\$2.24	\$2.90	29.5%
30					
31		Non-Fuel Energy Charges: (¢ per kWh)			
32		On-Peak Period			
33		21 - 499 kW:	1.617	1.940	20.0%
34		500 - 1,999 kW	0.885	1.174	32.7%
35		2,000 kW or greater	0.810	1.040	28.4%
36					
37					
38					
39					
40					
41					

42 \* The present rates shown above are current approved rates adjusted for West County Unit 3 capacity clause factors, which revenue is classified as base revenue for surveillance reporting  
 43 purposes consistent with FPL's 2013 rate settlement approved in Commission Order No. PSC 13-0023-S-EI.

FLORIDA PUBLIC SERVICE COMMISSION  
 COMPANY: FLORIDA POWER & LIGHT COMPANY  
 AND SUBSIDIARIES  
 DOCKET NO.: 160021-EI

EXPLANATION: Provide a summary of all proposed changes in rates and rate classes, detailing current and proposed classes of service, demand, energy, and other service charges.

Type of Data Shown:  
 Projected Test Year Ended 12/31/17  
 Prior Year Ended \_\_\_/\_\_\_/\_\_\_  
 Historical Test Year Ended \_\_\_/\_\_\_/\_\_\_  
 Witness: Tiffany C. Cohen

LINE NO.	(1) CURRENT RATE SCHEDULE	(2) TYPE OF CHARGE	(3) CURRENT RATE*	(4) PROPOSED RATE	(5) PERCENT INCREASE
1	HLFT	High Load Factor - Time of Use (continued)			
2		Off-Peak Period			
3		21 - 499 kW:			
4		500 - 1,999 kW	1.045	1.248	19.4%
5		2,000 kW or greater	0.885	1.123	26.9%
6			0.810	1.040	28.4%
7					
8	SDTR	Seasonal Demand - Time of Use Rider			
9		Option A			
10		Customer Charge:			
11		21 - 499 kW:	\$26.97	\$25.00	-7.3%
12		500 - 1,999 kW	\$61.83	\$75.00	21.3%
13		2,000 kW or greater	\$219.22	\$250.00	14.0%
14					
15		Demand Charges:			
16		Seasonal On-peak Demand:			
17		21 - 499 kW:	\$10.04	\$11.50	14.5%
18		500 - 1,999 kW	\$10.96	\$13.00	18.6%
19		2,000 kW or greater	\$11.29	\$13.30	17.8%
20					
21		Non-seasonal Demand Max Demand:			
22		21 - 499 kW:	\$8.36	\$10.00	19.6%
23		500 - 1,999 kW	\$9.61	\$12.40	29.0%
24		2,000 kW or greater	\$10.05	\$13.20	31.3%
25					
26		Energy Charges (¢ per kWh):			
27		Seasonal On-peak Energy:			
28		21 - 499 kW:	7.278	9.189	26.3%
29		500 - 1,999 kW	5.040	6.614	31.2%
30		2,000 kW or greater	4.302	5.359	24.6%
31					
32		Seasonal Off-peak Energy:			
33		21 - 499 kW:	1.371	1.657	20.9%
34		500 - 1,999 kW	1.035	1.314	27.0%
35		2,000 kW or greater	0.931	1.291	38.7%
36					
37		Non-seasonal Energy			
38		21 - 499 kW:	1.934	2.311	19.5%
39		500 - 1,999 kW	1.430	1.834	28.3%
40		2,000 kW or greater	1.287	1.665	29.4%
41					

42 \* The present rates shown above are current approved rates adjusted for West County Unit 3 capacity clause factors, which revenue is classified as base revenue for surveillance reporting  
 43 purposes consistent with FPL's 2013 rate settlement approved in Commission Order No. PSC 13-0023-S-EI.

FLORIDA PUBLIC SERVICE COMMISSION  
 COMPANY: FLORIDA POWER & LIGHT COMPANY  
 AND SUBSIDIARIES  
 DOCKET NO.: 160021-EI

EXPLANATION: Provide a summary of all proposed changes in rates and rate classes, detailing current and proposed classes of service, demand, energy, and other service charges.

Type of Data Shown:  
 Projected Test Year Ended 12/31/17  
 Prior Year Ended \_\_\_/\_\_\_/\_\_\_  
 Historical Test Year Ended \_\_\_/\_\_\_/\_\_\_  
 Witness: Tiffany C. Cohen

LINE NO.	(1) CURRENT RATE SCHEDULE	(2) TYPE OF CHARGE	(3) CURRENT RATE*	(4) PROPOSED RATE	(5) PERCENT INCREASE
1	SDTR	Seasonal Demand - Time of Use Rider (continued)			
2		Option B			
3		Customer Charge:			
4		21 - 499 kW:	\$26.97	\$25.00	-7.3%
5		500 - 1,999 kW	\$61.83	\$75.00	21.3%
6		2,000 kW or greater	\$219.22	\$250.00	14.0%
7					
8		Demand Charges:			
9		Seasonal On-peak Demand:			
10		21 - 499 kW:	\$10.04	\$11.50	14.5%
11		500 - 1,999 kW	\$10.96	\$13.00	18.6%
12		2,000 kW or greater	\$11.29	\$13.30	17.8%
13					
14		Non-seasonal On-peak Demand:			
15		21 - 499 kW:	\$8.36	\$10.00	19.6%
16		500 - 1,999 kW	\$9.61	\$12.40	29.0%
17		2,000 kW or greater	\$10.05	\$13.20	31.3%
18					
19		Energy Charges (¢ per kWh):			
20		Seasonal On-peak Energy:			
21		21 - 499 kW:	7.278	9.189	26.3%
22		500 - 1,999 kW	5.040	6.614	31.2%
23		2,000 kW or greater	4.302	5.359	24.6%
24					
25		Seasonal Off-peak Energy:			
26		21 - 499 kW:	1.371	1.657	20.9%
27		500 - 1,999 kW	1.035	1.314	27.0%
28		2,000 kW or greater	0.931	1.291	38.7%
29					
30		Non-seasonal On-peak Energy:			
31		21 - 499 kW:	3.881	5.249	35.2%
32		500 - 1,999 kW	2.710	3.951	45.8%
33		2,000 kW or greater	2.479	3.667	47.9%
34					
35		Non-seasonal Off-peak Energy:			
36		21 - 499 kW:	1.371	1.657	20.9%
37		500 - 1,999 kW	1.035	1.314	27.0%
38		2,000 kW or greater	0.931	1.291	38.7%
39					
40					
41					

42 \* The present rates shown above are current approved rates adjusted for West County Unit 3 capacity clause factors, which revenue is classified as base revenue for surveillance reporting  
 43 purposes consistent with FPL's 2013 rate settlement approved in Commission Order No. PSC 13-0023-S-EI.

FLORIDA PUBLIC SERVICE COMMISSION  
 COMPANY: FLORIDA POWER & LIGHT COMPANY  
 AND SUBSIDIARIES  
 DOCKET NO.: 160021-EI

EXPLANATION: Provide a summary of all proposed changes in rates and rate classes, detailing current and proposed classes of service, demand, energy, and other service charges.

Type of Data Shown:  
 Projected Test Year Ended 12/31/17  
 Prior Year Ended \_\_\_/\_\_\_/\_\_\_  
 Historical Test Year Ended \_\_\_/\_\_\_/\_\_\_  
 Witness: Tiffany C. Cohen

LINE NO.	(1) CURRENT RATE SCHEDULE	(2) TYPE OF CHARGE	(3) CURRENT RATE*	(4) PROPOSED RATE	(5) PERCENT INCREASE
1	NSMR	Non-Standard Meter Rate			
2					
3		Enrollment Fee			
4		GS-1	\$89.00	\$89.00	0.0%
5		GSD-1	\$89.00	\$89.00	0.0%
6		RS-1	\$89.00	\$89.00	0.0%
7					
8		Monthly Surcharge			
9		GS-1	\$13.00	\$13.00	0.0%
10		GSD-1	\$13.00	\$13.00	0.0%
11		RS-1	\$13.00	\$13.00	0.0%
12					
13					
14					
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16					
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42 \* The present rates shown above are current approved rates adjusted for West County Unit 3 capacity clause factors, which revenue is classified as base revenue for surveillance reporting  
 43 purposes consistent with FPL's 2013 rate settlement approved in Commission Order No. PSC 13-0023-S-EI.

FLORIDA PUBLIC SERVICE COMMISSION  
 COMPANY: FLORIDA POWER & LIGHT COMPANY  
 AND SUBSIDIARIES

EXPLANATION:

Provide a schedule of the 13-month average adjusted rate base for the test year, the prior year and the most recent historical year. Provide the details of all adjustments on Schedule B-2.

Type of Data Shown:

Projected Test Year Ended: 12/31/17  
 Prior Year Ended: \_\_\_/\_\_\_/\_\_\_  
 Historical Test Year Ended: \_\_\_/\_\_\_/\_\_\_

DOCKET NO.: 160021-EI

Witness: Kim Ousdahl

(\$000)

Line No.	(1) DESCRIPTION	(2) PLANT IN SERVICE	(3) ACCUMULATED PROVISION FOR DEPRECIATION & AMORTIZATION	(4) NET PLANT IN SERVICE (2-3)	(5) CWIP	(6) PLANT HELD FOR FUTURE USE	(7) NUCLEAR FUEL	(8) NET UTILITY PLANT	(9) WORKING CAPITAL ALLOWANCE	(10) OTHER RATE BASE ITEMS	(11) TOTAL RATE BASE
1	UTILITY PER BOOK	47,822,379	15,312,627	32,509,752	1,792,718	247,614	664,224	35,214,308	(1,323,788)	0	33,890,520
2											
3	SEPARATION FACTOR	0.958060	0.891838	0.989251	0.950429	0.947490	0.948587	0.986214	1.624956	0	0.961264
4											
5	JURIS UTILITY	45,816,691	13,656,388	32,160,303	1,703,852	234,612	630,075	34,728,841	(2,151,097)	0	32,577,744
6											
7	COMMISSION ADJUSTMENTS	(2,682,084)	(700,421)	(1,981,664)	(946,682)	(1,297)	0	(2,929,642)	3,004,607	0	74,965
8											
9	COMPANY ADJUSTMENTS	(12,309)	118,571	(130,880)	(9,183)	0	0	(140,063)	23,471	0	(116,592)
10											
11	TOTAL ADJUSTMENTS	(2,694,394)	(581,850)	(2,112,544)	(955,865)	(1,297)	0	(3,069,705)	3,028,078	0	(41,627)
12											
13	JURIS ADJ UTILITY	43,122,297	13,074,538	30,047,759	747,987	233,315	630,075	31,659,136	876,981	0	32,536,116
14											
15											
16											
17											
18											
19											
20	NOTE: TOTALS MAY NOT ADD DUE TO ROUNDING.										
21											
22											
23											
24											
25											
26											
27											
28											
29											
30											
31											

FLORIDA PUBLIC SERVICE COMMISSION  
 COMPANY: FLORIDA POWER & LIGHT COMPANY  
 AND SUBSIDIARIES

EXPLANATION: Provide a schedule of the 13-month average adjusted rate base for the test year, the prior year and the most recent historical year. Provide the details of all adjustments on Schedule B-2.

Type of Data Shown:  
 Projected Test Year Ended \_\_\_/\_\_\_/\_\_\_  
 Prior Year Ended 12/31/16  
 Historical Test Year Ended \_\_\_/\_\_\_/\_\_\_

DOCKET NO.: 160021-EI

(\$000)

Witness: Kim Ousdahl

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Line No.	DESCRIPTION	PLANT IN SERVICE	ACCUMULATED PROVISION FOR DEPRECIATION & AMORTIZATION	NET PLANT IN SERVICE (2-3)	CWIP	PLANT HELD FOR FUTURE USE	NUCLEAR FUEL	NET UTILITY PLANT	WORKING CAPITAL ALLOWANCE	OTHER RATE BASE ITEMS	TOTAL RATE BASE
1	UTILITY PER BOOK	43,544,966	14,439,391	29,105,575	2,423,464	234,494	705,429	32,468,962	(912,293)	0	31,556,668
2											
3	SEPARATION FACTOR	0.955103	0.886799	0.988989	0.944994	0.947801	0.944307	0.984437	1.876119	0	0.958659
4											
5	JURIS UTILITY	41,589,942	12,804,842	28,785,101	2,290,158	222,253	666,142	31,963,654	(1,711,571)	0	30,252,083
6											
7	COMMISSION ADJUSTMENTS	(2,169,822)	(488,548)	(1,681,274)	(1,584,483)	(1,291)	0	(3,267,047)	2,747,824	0	(519,223)
8											
9	COMPANY ADJUSTMENTS	0	0	0	0	0	0	0	0	0	0
10											
11	TOTAL ADJUSTMENTS	(2,169,822)	(488,548)	(1,681,274)	(1,584,483)	(1,291)	0	(3,267,047)	2,747,824	0	(519,223)
12											
13	JURIS ADJ UTILITY	39,420,120	12,316,294	27,103,827	705,676	220,963	666,142	28,696,607	1,036,253	0	29,732,860
14											
15											
16											
17											
18											
19											
20											
21	NOTE: TOTALS MAY NOT ADD DUE TO ROUNDING.										
22											
23											
24											
25											
26											
27											
28											
29											
30											
31											

RATE BASE ADJUSTMENTS

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION:

List and explain all proposed adjustments to the 13-month average Rate Base for the test year, the prior year and the most recent historical year. List the adjustments in the last case that are not proposed in the current case and the reasons for excluding them.

Type of Data Shown:

Projected Test Year Ended 12/31/17

Prior Year Ended \_\_\_/\_\_\_/\_\_\_

Historical Test Year Ended \_\_\_/\_\_\_/\_\_\_

COMPANY: FLORIDA POWER & LIGHT COMPANY  
AND SUBSIDIARIES

DOCKET NO.: 160021-EI

Witness: Kim Ousdahl, Keith Ferguson,  
Renae B Deaton

Line No.	(1) ADJUSTMENT TITLE	(2) REASON FOR ADJUSTMENT OR OMISSION (PROVIDE SUPPORTING SCHEDULE)	(3) ADJUSTMENT AMOUNT (\$000)	(4) JURISDICTIONAL FACTOR	(5) JURISDICTIONAL AMOUNT OF ADJUSTMENT (3) X (4) (\$000)
1	<u>COMMISSION ADJUSTMENTS</u>				
2	PLANT IN SERVICE ADJUSTMENTS				
3					
4	ASSET RETIREMENT OBLIGATION	(1)	(25,238)	0.967454	(24,416)
5	CAPITAL LEASES	(2)	(59,225)	0.967454	(57,297)
6	ENVIRONMENTAL	(3)	(1,665,333)	0.947122	(1,577,273)
7	FUEL AND CAPACITY	(4)	(106,883)	0.947122	(101,231)
8	LOAD CONTROL	(5)	(50,105)	1.000000	(50,105)
9	GAS RESERVES <sup>(A)</sup>	(6)	(911,310)	0.947122	(863,121)
10	CAPITALIZED EXEC COMP	(7)	(10,272)	0.967454	(9,937)
11	TOTAL PLANT IN SERVICE ADJUSTMENTS		(2,828,365)	0.948739	(2,683,381)
12					
13	ACCUMULATED DEPRECIATION & AMORTIZATION ADJUSTMENTS				
14					
15	CAPITAL LEASES	(8)	8,032	0.967454	7,771
16	ACCUM PROV DECOMMISSIONING COSTS	(9)	3,984,819	0.950595	3,787,949
17	ASSET RETIREMENT OBLIGATION DECOMMISSIONING	(10)	(3,602,025)	0.967454	(3,484,792)
18	ASSET RETIREMENT OBLIGATION	(11)	(50,599)	0.967454	(48,953)
19	GAS RESERVES	(12)	123,680	0.947122	117,140
20	ENVIRONMENTAL	(13)	280,371	0.947122	265,545
21	FUEL AND CAPACITY	(14)	35,615	0.947122	33,731
22	LOAD CONTROL	(15)	22,028	1.000000	22,028
23	TOTAL ACCUMULATED DEPRECIATION & AMORTIZATION ADJUSTMENTS		801,920	0.873430	700,421
24					
25	CONSTRUCTION WORK IN PROGRESS ADJUSTMENTS				
26					
27	CONSTRUCTION WORK IN PROGRESS	(16)	(984,312)	0.950239	(935,332)
28	CWIP - CAPACITY & ECRC PROJECTS	(17)	(11,984)	0.947122	(11,350)
29	TOTAL CONSTRUCTION WORK IN PROGRESS ADJUSTMENTS		(996,296)	0.950202	(946,682)
30					
31					
32	NOTE (A): INCLUDES PROPERTY HELD FOR FUTURE USE				
33					

Supporting Schedules:

Recap Schedules: B-1

## RATE BASE ADJUSTMENTS

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION:

List and explain all proposed adjustments to the 13-month average Rate Base for the test year, the prior year and the most recent historical year. List the adjustments in the last case that are not proposed in the current case and the reasons for excluding them.

Type of Data Shown:

 Projected Test Year Ended 12/31/17 Prior Year Ended    /   /    Historical Test Year Ended    /   /   COMPANY: FLORIDA POWER & LIGHT COMPANY  
AND SUBSIDIARIES

DOCKET NO.: 160021-EI

Witness: Kim Ousdahl, Keith Ferguson,  
Renae B Deaton

Line No.	(1) ADJUSTMENT TITLE	(2) REASON FOR ADJUSTMENT OR OMISSION (PROVIDE SUPPORTING SCHEDULE)	(3) ADJUSTMENT AMOUNT (\$000)	(4) JURISDICTIONAL FACTOR	(5) JURISDICTIONAL AMOUNT OF ADJUSTMENT (3) X (4) (\$000)
1	WORKING CAPITAL ADJUSTMENTS				
2					
3	MARGIN CALL CASH COLLATERAL	(18)	250	0.966151	242
4	FUEL CLAUSE - GAS RESERVES	(19)	30,417	0.947122	28,809
5	CASH - GAS RESERVES	(20)	(2,177)	0.947122	(2,062)
6	ACCOUNTS RECEIVABLE - ASSOC COS	(21)	(35,305)	0.966151	(34,110)
7	INTEREST & DIVIDENDS RECEIVABLE	(22)	(2)	0.966151	(2)
8	JOBGING ACCOUNTS	(23)	(26,274)	0.966151	(25,385)
9	NET UNDERRECOVERED FUEL, CAPACITY, ECCR, ECRC	(24)	1,575	-0.175360	(276)
10	NUCLEAR COST RECOVERY	(25)	247	1.000000	247
11	POLE ATTACHMENTS RENTS RECEIVABLE	(26)	(16,052)	1.000000	(16,052)
12	PREPAYMENTS - INTEREST ON COMMERCIAL PAPER	(27)	(3)	0.962519	(3)
13	PREPAYMENTS - ECCR	(28)	(50,678)	1.000000	(50,678)
14	CEDAR BAY TRANSACTION	(29)	(675,322)	0.947140	(639,624)
15	STORM DEFICIENCY RECOVERY	(30)	(207,734)	1.000000	(207,734)
16	MISC DEFERRED DEBITS - CLAUSE	(31)	(12,575)	0.947122	(11,910)
17	ACCUM DEFERRED RETIREMENT BENEFITS	(32)	110	0.967454	106
18	ACCUM. PROV. - PROPERTY & STORM INSURANCE	(33)	120,246	1.000000	120,246
19	ACCUM. PROV. - RATE REFUNDS	(34)	1	0.000000	0
20	ASSET RETIREMENT OBLIGATION	(35)	3,677,880	0.967454	3,558,178
21	CEDAR BAY TRANSACTION	(36)	5,686	0.947122	5,386
22	GAIN ON SALE OF EMISSION ALLOWANCE	(37)	3	0.947122	3
23	JOBGING ACCOUNTS	(38)	12,267	0.966151	11,852
24	NUCLEAR COST RECOVERY	(39)	245,044	1.000000	245,044
25	POLE ATTACHMENT RENTS PAYABLE	(40)	8,258	1.000000	8,258
26	SJRPP ACCELERATED RECOVERY	(41)	14,859	0.947122	14,073
27	TOTAL WORKING CAPITAL ADJUSTMENTS		3,090,722	0.972138	3,004,607
28					
29	TOTAL COMMISSION ADJUSTMENTS		67,981	1.102724	74,965
30					
31					
32					
33					



## RATE BASE ADJUSTMENTS

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION:

List and explain all proposed adjustments to the 13-month average Rate Base for the test year, the prior year and the most recent historical year. List the adjustments in the last case that are not proposed in the current case and the reasons for excluding them.

Type of Data Shown:

 Projected Test Year Ended 12/31/17 Prior Year Ended / / Historical Test Year Ended / /COMPANY: FLORIDA POWER & LIGHT COMPANY  
AND SUBSIDIARIES

DOCKET NO.: 160021-EI

Witness: Kim Ousdahl, Keith Ferguson,  
Renae B Deaton

Line No.	(1) ADJUSTMENT TITLE	(2) REASON FOR ADJUSTMENT OR OMISSION (PROVIDE SUPPORTING SCHEDULE)	(3) ADJUSTMENT AMOUNT (\$000)	(4) JURISDICTIONAL FACTOR	(5) JURISDICTIONAL AMOUNT OF ADJUSTMENT (3) X (4) (\$000)
1	<u>COMPANY ADJUSTMENTS</u>				
2	PLANT IN SERVICE ADJUSTMENTS				
3					
4	FUKUSHIMA PROJECT	(42)	(12,913)	0.953263	(12,309)
5	TOTAL PLANT IN SERVICE ADJUSTMENTS		(12,913)	0.953263	(12,309)
6					
7	ACCUMULATED DEPRECIATION & AMORTIZATION ADJUSTMENTS				
8					
9	DEPRECIATION STUDY	(43)	(102,691)	0.947009	(97,249)
10	CAPITAL RECOVERY AMORTIZATION	(44)	(19,804)	0.948583	(18,786)
11	FUKUSHIMA PROJECT	(45)	1,739	0.953259	1,658
12	DISMANTLEMENT STUDY	(46)	(4,411)	0.950595	(4,193)
13	TOTAL ACCUMULATED DEPRECIATION & AMORTIZATION ADJUSTMENTS		(125,167)	0.947297	(118,571)
14					
15	CONSTRUCTION WORK IN PROGRESS ADJUSTMENTS				
16					
17	CLAUSE CWIP	(47)	(9,568)	0.959785	(9,183)
18	TOTAL CONSTRUCTION WORK IN PROGRESS ADJUSTMENTS		(9,568)	0.959785	(9,183)
19					
20	WORKING CAPITAL ADJUSTMENTS				
21					
22	NUCLEAR MAINTENANCE RESERVE	(48)	20,099	0.950595	19,106
23	RATE CASE EXPENSE	(49)	4,309	1.000000	4,309
24	EOL NUCLEAR FUEL AND M&S ACCRUALS	(50)	58	0.966151	56
25	TOTAL WORKING CAPITAL ADJUSTMENTS		24,466	0.959334	23,471
26					
27	TOTAL COMPANY ADJUSTMENTS		(123,182)	0.946502	(116,592)
28					
29	NOTE: TOTALS MAY NOT ADD DUE TO ROUNDING.				
30					
31					
32					
33					

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION:

List and explain all proposed adjustments to the 13-month average Rate Base for the test year, the prior year and the most recent historical year. List the adjustments in the last case that are not proposed in the current case and the reasons for excluding them.

Type of Data Shown:

Projected Test Year Ended 12/31/17

Prior Year Ended  / /

Historical Test Year Ended  / /

COMPANY: FLORIDA POWER & LIGHT COMPANY  
AND SUBSIDIARIES

DOCKET NO.: 160021-EI

Witness: Kim Ousdahl, Keith Ferguson,  
Renae B Deaton

Line No.	(1) ADJUSTMENT TITLE	(2) REASON FOR ADJUSTMENT OR OMISSION (PROVIDE SUPPORTING SCHEDULE)	(3) ADJUSTMENT AMOUNT (\$000)	(4) JURISDICTIONAL FACTOR	(5) JURISDICTIONAL AMOUNT OF ADJUSTMENT (3) X (4) (\$000)
1	(1) ASSET RETIREMENT COSTS: TO REMOVE FROM PLANT IN SERVICE THE ASSET RETIREMENT OBLIGATIONS ASSOCIATED WITH THE RETIREMENT OF PLANT.				
2					
3	(2) CAPITAL LEASES: TO REMOVE FROM PLANT IN SERVICE THE ASSET ASSOCIATED WITH CAPITAL LEASES. THE CORRESPONDING OBLIGATION IS REMOVED FROM CAPITAL STRUCTURE.				
4					
5	(3) ENVIRONMENTAL: TO REMOVE FROM PLANT IN SERVICE THE INVESTMENT RELATED TO ENVIRONMENTAL COMPLIANCE CAPITAL EXPENDITURES WHICH ARE BEING RECOVERED THROUGH THE ENVIRONMENTAL COST RECOVERY CLAUSE.				
6					
7					
8	(4) FUEL AND CAPACITY: TO REMOVE FROM PLANT IN SERVICE THE CAPITAL INVESTMENT ASSOCIATED WITH ITEMS THAT ARE BEING RECOVERED THROUGH THE FUEL AND CAPACITY COST RECOVERY CLAUSES.				
9					
10					
11	(5) LOAD CONTROL: TO REMOVE FROM PLANT IN SERVICE THE INVESTMENT IN LOAD MANAGEMENT AND MONITORING EQUIPMENT WHICH IS BEING RECOVERED THROUGH THE ENERGY CONSERVATION COST RECOVERY CLAUSE.				
12					
13					
14	(6) GAS RESERVES: TO REMOVE FROM PLANT IN SERVICE FPL'S GAS RESERVES INVESTMENT RECOVERED THROUGH THE FUEL AND PURCHASE POWER COST RECOVERY CLAUSE PER ORDER NO. PSC-15-0038-FOF-EI, DOCKET NO. 150001-EI.				
15					
16					
17	(7) CAPITALIZED EXEC INCENTIVE COMP: TO REMOVE FROM PLANT IN SERVICE AMOUNT RELATED TO CAPITALIZED EXECUTIVE INCENTIVE COMPENSATION CONSISTENT WITH THE REMOVAL OF EXEC INCENTIVE COMP EXPENSES ORDERED BY THE FPSC IN ORDER NO. PSC-10-0153-FOF-EI, DOCKET NO. 080677-EI.				
18					
19					
20	(8) CAPITAL LEASES: TO REMOVE FROM ACCUMULATED DEPRECIATION AND AMORTIZATION THE RESERVE ASSOCIATED WITH CAPITAL LEASES. THE ASSET ASSOCIATED WITH CAPITAL LEASES. THE CORRESPONDING ASSET IS ALSO REMOVED FROM RATE BASE.				
21					
22					
23	(9) ACCUM PROV DECOMMISSIONING COSTS: TO REMOVE FROM ACCUMULATED DEPRECIATION AND AMORTIZATION THE RESERVE FOR FUTURE DECOMMISSIONING OF FPL'S NUCLEAR POWER PLANTS SINCE THE OFFSETTING FUND IS EXCLUDED FROM RATE BASE PER ORDER NO. 13537, DOCKET NO. 830465-EI.				
24					
25					
26	(10) ASSET RETIREMENT OBLIGATION DECOMMISSIONING: TO REMOVE FROM ACCUMULATED DEPRECIATION AND AMORTIZATION THE ASSET RETIREMENT OBLIGATION PORTION OF THE RESERVE FOR FUTURE DECOMMISSIONING OF FPL'S NUCLEAR POWER PLANTS SINCE THE OFFSETTING FUND IS EXCLUDED FROM RATE BASE PER ORDER NO. 13537, DOCKET NO. 830465-EI.				
27					
28					
29					
30	(11) ASSET RETIREMENT OBLIGATION - OTHER: TO REMOVE FROM ACCUMULATED DEPRECIATION AND AMORTIZATION THE ASSET RETIREMENT OBLIGATION ASSOCIATED WITH THE RETIREMENT OF ELECTRIC GENERATION PLANTS.				
31					
32					
33					

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION:

List and explain all proposed adjustments to the 13-month average Rate Base for the test year, the prior year and the most recent historical year. List the adjustments in the last case that are not proposed in the current case and the reasons for excluding them.

Type of Data Shown:

Projected Test Year Ended 12/31/17

Prior Year Ended     /     /    

Historical Test Year Ended     /     /    

COMPANY: FLORIDA POWER & LIGHT COMPANY  
AND SUBSIDIARIES

DOCKET NO.: 160021-EI

Witness: Kim Ousdahl, Keith Ferguson,  
Renaë B Deaton

	(1)	(2)	(3)	(4)	(5)
Line No.	ADJUSTMENT TITLE	REASON FOR ADJUSTMENT OR OMISSION (PROVIDE SUPPORTING SCHEDULE)	ADJUSTMENT AMOUNT (\$000)	JURISDICTIONAL FACTOR	JURISDICTIONAL AMOUNT OF ADJUSTMENT (3) X (4) (\$000)
1	(12) GAS RESERVES: TO REMOVE FROM ACCUMULATED DEPRECIATION AND AMORTIZATION THE DEPLETION RESERVE ASSOCIATED WITH FPL'S GAS RESERVES INVESTMENT				
2	RECOVERED THROUGH THE FUEL AND PURCHASE POWER COST RECOVERY CLAUSE PER ORDER NO. PSC-15-0038-FOF-EI, DOCKET NO. 150001-EI.				
3					
4	(13) ENVIRONMENTAL: TO REMOVE FROM ACCUMULATED DEPRECIATION AND AMORTIZATION THE RESERVE FOR ENVIRONMENTAL COMPLIANCE CAPITAL EXPENDITURES WHICH ARE				
5	BEING RECOVERED THROUGH THE ENVIRONMENTAL COST RECOVERY CLAUSE.				
6					
7	(14) FUEL AND CAPACITY: TO REMOVE FROM ACCUMULATED DEPRECIATION AND AMORTIZATION THE RESERVE ASSOCIATED WITH CAPITAL INVESTMENT OF ITEMS THAT ARE				
8	BEING RECOVERED THROUGH THE FUEL AND CAPACITY COST RECOVERY CLAUSES.				
9					
10	(15) LOAD CONTROL: TO REMOVE FROM ACCUMULATED DEPRECIATION AND AMORTIZATION THE RESERVE FOR LOAD MANAGEMENT AND MONITORING EQUIPMENT WHICH IS BEING				
11	RECOVERED THROUGH THE ENERGY CONSERVATION COST RECOVERY CLAUSE.				
12					
13	(16) CONSTRUCTION WORK IN PROGRESS: TO REMOVE FROM CONSTRUCTION WORK IN PROGRESS ALL AMOUNTS ELIGIBLE FOR AFUDC UNDER FPSC RULE 25-6.0141, F.A.C.				
14					
15	(17) CWIP - CAPACITY & ECRC PROJECTS: TO REMOVE FROM CONSTRUCTION WORK IN PROGRESS CERTAIN INVESTMENTS RELATED TO CAPACITY AND ENVIRONMENTAL COMPLIANCE				
16	CAPITAL EXPENDITURES WHICH ARE BEING RECOVERED AND EARNING A RETURN THROUGH THE CAPACITY AND ENVIRONMENTAL COST RECOVERY CLAUSES.				
17					
18	(18) MARGIN CALL CASH COLLATERAL: TO EXCLUDE FROM WORKING CAPITAL ALL MARGIN CALL CASH COLLATERAL SINCE THESE FUNDS EARN AN INTEREST RETURN OUTSIDE OF RATE				
19	BASE.				
20					
21	(19) FUEL CLAUSE - GAS RESERVES: TO REMOVE FROM WORKING CAPITAL ITEMS RELATED TO FPL'S GAS RESERVES INVESTMENT RECOVERED THROUGH THE FUEL AND PURCHASE				
22	POWER COST RECOVERY CLAUSE PER ORDER NO. PSC-15-0038-FOF-EI, DOCKET NO. 150001-EI.				
23					
24	(20) CASH - GAS RESERVES: TO REMOVE FROM WORKING CAPITAL CASH BALANCE RELATED TO FPL'S GAS RESERVES INVESTMENT RECOVERED THROUGH THE FUEL AND PURCHASE				
25	POWER COST RECOVERY CLAUSE PER ORDER NO. PSC-15-0038-FOF-EI, DOCKET NO. 150001-EI.				
26					
27	(21) ACCOUNTS RECEIVABLE - ASSOC COS: TO EXCLUDE FROM WORKING CAPITAL ALL ACCOUNTS RECEIVABLE RELATED TO FPL'S AFFILIATES.				
28					
29	(22) INTEREST & DIVIDENDS RECEIVABLE: TO EXCLUDE FROM WORKING CAPITAL INTEREST AND DIVIDENDS RECEIVABLES.				
30					
31					
32					
33					

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION:

List and explain all proposed adjustments to the 13-month average Rate Base for the test year, the prior year and the most recent historical year. List the adjustments in the last case that are not proposed in the current case and the reasons for excluding them.

Type of Data Shown:

Projected Test Year Ended 12/31/17

Prior Year Ended    /   /   

Historical Test Year Ended    /   /   

COMPANY: FLORIDA POWER & LIGHT COMPANY  
AND SUBSIDIARIES

DOCKET NO.: 160021-EI

Witness: Kim Ousdahl, Keith Ferguson,  
Renaë B Deaton

Line No.	(1) ADJUSTMENT TITLE	(2) REASON FOR ADJUSTMENT OR OMISSION (PROVIDE SUPPORTING SCHEDULE)	(3) ADJUSTMENT AMOUNT (\$000)	(4) JURISDICTIONAL FACTOR	(5) JURISDICTIONAL AMOUNT OF ADJUSTMENT (3) X (4) (\$000)
1	(23) JOBBING ACCOUNTS: TO EXCLUDE FROM WORKING CAPITAL ALL CURRENT AND ACCRUED ASSETS RELATED TO FPL JOBBING CONSTRUCTION ACCOUNTS PER ORDER NO. 13537,				
2	DOCKET NO. 830465-EI.				
3					
4	(24) NET UNDERRECOVERED FUEL, CAPACITY, ECCR, ECRC: TO EXCLUDE FROM WORKING CAPITAL NET OVER/UNDER RECOVERIES COSTS RELATED TO FPL'S COST RECOVERY CLAUSES				
5	PER ORDER NO. 13537, DOCKET NO. 830465-EI.				
6					
7	(25) NUCLEAR COST RECOVERY: TO REMOVE FROM WORKING CAPITAL THE UNDERRECOVERIES ASSOCIATED WITH THE NUCLEAR POWER COSTS RECOVERED UNDER THE NUCLEAR				
8	COST RECOVERY RULE 25-6.0423, F.A.C.				
9					
10	(26) POLE ATTACHMENTS RENTS RECEIVABLE: TO EXCLUDE FROM WORKING CAPITAL THE ACCOUNTS RECEIVABLES BALANCE RELATED TO THE USE OF FPL POLES BY OTHERS PER				
11	ORDER NO. 13537, DOCKET NO. 830465-EI.				
12					
13	(27) PREPAYMENTS - INTEREST ON COMMERCIAL PAPER: TO EXCLUDE FROM WORKING CAPITAL PREPAID INTEREST ON COMMERCIAL PAPER WHICH WAS DISALLOWED IN ORDER NO				
14	13537, DOCKET NO. 830465-EI.				
15					
16	(28) PREPAYMENTS - ECCR: TO REMOVE FROM WORKING CAPITAL PREPAYMENT ASSOCIATED WITH THE SWA PURCHASE POWER CONTRACT PER ORDER NO. PSC-11-0293-FOF-EU,				
17	DOCKET NO. 11018-EU.				
18					
19	(29) CEDAR BAY TRANSACTION: TO REMOVE FROM WORKING CAPITAL ITEMS RELATED TO THE CEDAR BAY TRANSACTION APPROVED PER ORDER NO. PSC-15-0401-AS-EI, DOCKET NO.				
20	150075-EI.				
21					
22	(30) STORM DEFICIENCY RECOVERY: TO REMOVE FROM WORKING CAPITAL THE REGULATORY ASSETS ASSOCIATED WITH THE SECURITIZATION OF STORM RECOVERY COSTS APPROVED				
23	IN ORDER NO. PSC-06-0464-FOF-EI, DOCKET NO. 060038-EI.				
24					
25	(31) MISC. DEFERRED DEBITS - CLAUSE: TO REMOVE FROM WORKING CAPITAL THE AMOUNT OF GPIF TO BE COLLECTED FROM CUSTOMERS THROUGH FPL'S FUEL AND PURCHASED				
26	POWER COST RECOVERY CLAUSE.				
27					
28	(32) ACCUM DEFERRED RETIREMENT BENEFITS: TO EXCLUDE FROM WORKING CAPITAL THE ACCRUED AMOUNT ASSOCIATED WITH DEFERRED EXECUTIVE COMPENSATION AND				
29	INTEREST ON DEFERRED EXECUTIVE COMPENSATION.				
30					
31	(33) ACCUM. PROV. - PROPERTY & STORM INSURANCE: TO EXCLUDE FROM WORKING CAPITAL THE BALANCE IN THE PROPERTY INSURANCE - STORM DAMAGE RESERVE. THIS				
32	REPRESENTS A FUNDED RESERVE PER ORDER NO. 11437, DOCKET NO. 820097-EU.				
33					

RATE BASE ADJUSTMENTS

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION:

List and explain all proposed adjustments to the 13-month average Rate Base for the test year, the prior year and the most recent historical year. List the adjustments in the last case that are not proposed in the current case and the reasons for excluding them.

Type of Data Shown:

Projected Test Year Ended 12/31/17  
 Prior Year Ended     /    /      
 Historical Test Year Ended     /    /    

COMPANY: FLORIDA POWER & LIGHT COMPANY  
 AND SUBSIDIARIES

DOCKET NO.: 160021-EI

Witness: Kim Ousdahl, Keith Ferguson,  
 Renae B Deaton

(1)	(2)	(3)	(4)	(5)	
Line No.	ADJUSTMENT TITLE	REASON FOR ADJUSTMENT OR OMISSION (PROVIDE SUPPORTING SCHEDULE)	ADJUSTMENT AMOUNT (\$000)	JURISDICTIONAL FACTOR	JURISDICTIONAL AMOUNT OF ADJUSTMENT (3) X (4) (\$000)
1	(34) ACCUM. PROV - RATE REFUNDS: TO EXCLUDE FROM WORKING CAPITAL THE ACCUMULATED PROVISION FOR RATE REFUND AND ASSOCIATED INTEREST PER ORDER NO. 11437,				
2	DOCKET NO. 820097-EU.				
3					
4	(35) ASSET RETIREMENT OBLIGATION: TO REMOVE FROM WORKING CAPITAL LIABILITIES ASSOCIATED WITH THE ASSET RETIREMENT OBLIGATIONS OF ELECTRIC GENERATION PLANTS.				
5					
6	(36) CEDAY BAY TRANSACTION: TO REMOVE FROM WORKING CAPITAL THE AMOUNT OF BOOK/TAX TIMING DIFFERENCES ASSOCIATED WITH THE CEDAR BAY TRANSACTION APPROVED				
7	PER ORDER NO. PSC-15-0401-AS-EI, DOCKET NO. 150075-EI.				
8					
9	(37) GAIN ON SALE OF EMISSION ALLOWANCE: TO EXCLUDE FROM WORKING CAPITAL AMOUNTS RELATED TO GAINS ON SALE OF EMISSION ALLOWANCE WHICH ARE RECOVERED				
10	THROUGH THE ENVIRONMENTAL COST RECOVERY CLAUSE.				
11					
12	(38) JOBBING ACCOUNTS: TO EXCLUDE FROM WORKING CAPITAL ALL CURRENT AND ACCRUED LIABILITIES RELATED TO FPL JOBBING CONSTRUCTION ACCOUNTS PER ORDER NO. 13537,				
13	DOCKET NO. 830465-EI.				
14					
15	(39) NUCLEAR COST RECOVERY: TO REMOVE FROM WORKING CAPITAL THE OVERRECOVERIES ASSOCIATED WITH NUCLEAR PLANTS COSTS RECOVERED UNDER THE NUCLEAR COSTS				
16	RECOVERY RULE 25-6.0423, F.A.C.				
17					
18	(40) POLE ATTACHMENT RENTS PAYABLE TO EXCLUDE FROM WORKING CAPITAL THE PAYABLE BALANCE RELATED TO THE USE OF OTHER COMPANIES POLES BY FPL PER ORDER NO.				
19	13537, DOCKET NO. 830465-EI.				
20					
21	(41) SJRPP ACCELERATED RECOVERY: TO EXCLUDE FROM WORKING CAPITAL AMOUNTS RELATED TO THE SJRPP CONTRACT RECOVERED THROUGH THE CAPACITY RECOVERY CLAUSE.				
22					
23	(42) FUKUSHIMA PROJECT: TO REMOVE FROM PLANT IN SERVICE INVESTMENT ASSOCIATED WITH FPL'S INCREMENTAL NUCLEAR COMPLIANCE PROJECT THAT IS CURRENTLY BEING				
24	RECOVERED IN BASE RATES AND INCLUDE THEM IN THE CAPACITY CLAUSE. COMPANY IS PROPOSING TO MOVE THE BASE CAPITAL INVESTMENT ASSOCIATED WITH THIS PROJECT				
25	TO THE CAPACITY CLAUSE IN ORDER TO REFLECT ALL COSTS ASSOCIATED WITH THIS PROJECT IN THE CAPACITY CLAUSE. THIS PROJECT WAS APPROVED FOR RECOVERY IN				
26	ORDER NO. PSC-13-0665-FOF-EI.				
27					
28	(43) DEPRECIATION STUDY: TO INCREASE ACCUMULATED DEPRECIATION AND AMORTIZATION TO REFLECT INCREASED BASE DEPRECIATION EXPENSE RESULTING FROM FPL'S 2016				
29	DEPRECIATION STUDY.				
30					
31					
32					
33					

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION:

List and explain all proposed adjustments to the 13-month average Rate Base for the test year, the prior year and the most recent historical year. List the adjustments in the last case that are not proposed in the current case and the reasons for excluding them.

Type of Data Shown:

Projected Test Year Ended 12/31/17

Prior Year Ended \_\_\_/\_\_\_/\_\_\_

Historical Test Year Ended \_\_\_/\_\_\_/\_\_\_

COMPANY: FLORIDA POWER & LIGHT COMPANY  
AND SUBSIDIARIES

DOCKET NO.: 160021-EI

Witness: Kim Ousdahl, Keith Ferguson,  
Renae B Deaton

Line No.	(1) ADJUSTMENT TITLE	(2) REASON FOR ADJUSTMENT OR OMISSION (PROVIDE SUPPORTING SCHEDULE)	(3) ADJUSTMENT AMOUNT (\$000)	(4) JURISDICTIONAL FACTOR	(5) JURISDICTIONAL AMOUNT OF ADJUSTMENT (3) X (4) (\$000)
1	(44) CAPITAL RECOVERY AMORTIZATION: TO INCLUDE IN RATE BASE THE RECOVERY OF BASE UNRECOVERED NET BOOK VALUE RELATED TO THE RETIREMENT OF PUTNAM UNITS 1 & 2,				
2	GAS TURBINES (LAUDERDALE, FORT MYERS, AND PORT EVERGLADES), AND TURKEY POINT UNIT 1. THE COMPANY IS REQUESTING TO INCLUDE THESE AMOUNTS ON A CAPITAL				
3	RECOVERY SCHEDULE AND AMORTIZE THEM OVER A PERIOD OF FOUR YEARS BEGINNING JANUARY 1, 2017.				
4					
5	(45) FUKUSHIMA PROJECT: TO REMOVE FROM ACCUMULATED DEPRECIATION AND AMORTIZATION FPL'S INCREMENTAL NUCLEAR COMPLIANCE PROJECT THAT IS CURRENTLY BEING				
6	RECOVERED IN BASE RATES AND INCLUDE THEM IN THE CAPACITY CLAUSE. COMPANY IS PROPOSING TO MOVE THE BASE CAPITAL INVESTMENT ASSOCIATED WITH THIS PROJECT				
7	TO THE CAPACITY CLAUSE IN ORDER TO REFLECT ALL COSTS ASSOCIATED WITH THIS PROJECT IN THE CAPACITY CLAUSE. THIS PROJECT WAS APPROVED FOR RECOVERY IN				
8	ORDER NO. PSC-13-0665-FOF-EI.				
9					
10	(46) DISMANTLEMENT STUDY: TO INCREASE THE DISMANTLEMENT RESERVE TO REFLECT INCREASED BASE DISMANTLEMENT COSTS RESULTING FROM FPL'S 2016 DISMANTLEMENT				
11	STUDY.				
12					
13	(47) CLAUSE CWIP: TO REMOVE ALL CLAUSE CWIP FROM BASE RATES AND EARN A RETURN THROUGH FPL'S CLAUSE RECOVERY MECHANISMS.				
14					
15	(48) NUCLEAR MAINTENANCE RESERVE: TO REFLECT THE CHANGE IN WORKING CAPITAL ASSOCIATED WITH THE COMPANY'S PROPOSAL TO DEFER AND AMORTIZE ITS NUCLEAR				
16	MAINTENANCE COSTS RATHER THAN THE CURRENT TREATMENT OF ACCRUING IN ADVANCE.				
17					
18	(49) RATE CASE EXPENSES: TO INCLUDE IN THE CALCULATION OF BASE RATES, THE UNAMORTIZED BALANCE OF THE FPL COSTS OF THIS PROCEEDING WHICH ARE TO BE AMORTIZED				
19	OVER A FOUR YEAR PERIOD.				
20					
21	(50) EOL NUCLEAR FUEL & M&S ACCRUALS: TO REFLECT CHANGES IN FORECAST ACCRUALS FOR NUCLEAR PLANT END-OF-LIFE (EOL) FUEL LAST CORE AND EOL M&S				
22	INVENTORY CONSISTENT WITH THE AMOUNTS REFLECTED IN FPL'S 2015 NUCLEAR DECOMMISSIONING STUDY (DOCKET NO. 150265-EI).				
23					
24					
25					
26					
27					
28					
29					
30					
31					
32					
33					

FLORIDA PUBLIC SERVICE COMMISSION

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List and explain all proposed adjustments to the 13-month average Rate Base for the test year, the prior year and the most recent historical year. List the adjustments in the last case that are not proposed in the current case and the reasons for excluding them.

Type of Data Shown:

 Projected Test Year Ended \_\_\_/\_\_\_/\_\_\_

 Prior Year Ended 12/31/16

 Historical Test Year Ended \_\_\_/\_\_\_/\_\_\_

COMPANY: FLORIDA POWER & LIGHT COMPANY  
AND SUBSIDIARIES

DOCKET NO.: 160021-EI

Witness: Kim Ousdahl, Renae B. Deaton

Line No.	(1) ADJUSTMENT TITLE	(2) REASON FOR ADJUSTMENT OR OMISSION (PROVIDE SUPPORTING SCHEDULE)	(3) ADJUSTMENT AMOUNT (\$000)	(4) JURISDICTIONAL FACTOR	(5) JURISDICTIONAL AMOUNT OF ADJUSTMENT (3) X (4) (\$000)
1	<u>COMMISSION ADJUSTMENTS</u>				
2	PLANT IN SERVICE ADJUSTMENTS				
3					
4	ASSET RETIREMENT COST	(1)	(25,238)	0.965281	(24,361)
5	CAPITAL LEASES	(2)	(59,225)	0.965281	(57,168)
6	ENVIRONMENTAL	(3)	(1,655,401)	0.942776	(1,560,673)
7	FUEL AND CAPACITY	(4)	(86,254)	0.942776	(81,318)
8	LOAD CONTROL	(5)	(49,904)	1.000000	(49,904)
9	GAS RESERVES <sup>(1)</sup>	(6)	(411,310)	0.942776	(387,773)
10	CAPITALIZED EXEC INCENTIVE COMP	(7)	(10,272)	0.965281	(9,915)
11	TOTAL PLANT IN SERVICE ADJUSTMENTS		(2,297,602)	0.944947	(2,171,113)
12					
13	ACCUMULATED DEPRECIATION & AMORTIZATION ADJUSTMENTS				
14					
15	CAPITAL LEASES	(8)	6,762	0.965281	6,528
16	ACCUM PROV DECOMMISSIONING COSTS	(9)	3,831,871	0.945638	3,623,563
17	ASSET RETIREMENT OBLIGATION DECOMMISSIONING	(10)	(3,525,446)	0.965281	(3,403,046)
18	ASSET RETIREMENT OBLIGATION	(11)	(49,735)	0.965281	(48,008)
19	GAS RESERVES	(12)	33,515	0.942776	31,597
20	ENVIRONMENTAL	(13)	235,128	0.942776	221,673
21	FUEL AND CAPACITY	(14)	34,134	0.942776	32,181
22	LOAD CONTROL	(15)	24,060	1.000000	24,060
23	TOTAL ACCUMULATED DEPRECIATION & AMORTIZATION ADJUSTMENTS		590,291	0.827640	488,548
24					
25	CONSTRUCTION WORK IN PROGRESS ADJUSTMENTS				
26					
27	CONSTRUCTION WORK IN PROGRESS	(16)	(1,659,818)	0.941862	(1,563,319)
28	CWIP - CAPACITY & ECRC PROJECTS	(17)	(22,448)	0.942776	(21,163)
29	TOTAL CONSTRUCTION WORK IN PROGRESS ADJUSTMENTS		(1,682,266)	0.941874	(1,584,483)
30					
31	WORKING CAPITAL ADJUSTMENTS				
32					
33	Note (1): Includes property held for future use				

Supporting Schedules:

Recap Schedules: B-1

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION:

List and explain all proposed adjustments to the 13-month average Rate Base for the test year, the prior year and the most recent historical year. List the adjustments in the last case that are not proposed in the current case and the reasons for excluding them.

Type of Data Shown:

 Projected Test Year Ended \_\_\_/\_\_\_/\_\_\_

 Prior Year Ended 12/31/16

 Historical Test Year Ended \_\_\_/\_\_\_/\_\_\_

COMPANY: FLORIDA POWER & LIGHT COMPANY  
AND SUBSIDIARIES

DOCKET NO.: 160021-EI

Witness: Kim Ousdahl, Renae B. Deaton

Line No.	(1) ADJUSTMENT TITLE	(2) REASON FOR ADJUSTMENT OR OMISSION (PROVIDE SUPPORTING SCHEDULE)	(3) ADJUSTMENT AMOUNT (\$000)	(4) JURISDICTIONAL FACTOR	(5) JURISDICTIONAL AMOUNT OF ADJUSTMENT (3) X (4) (\$000)
1	MARGIN CALL CASH COLLATERAL	(18)	250	0.963237	241
2	FUEL CLAUSE - GAS RESERVES	(19)	10,565	0.942776	9,960
3	CASH - GAS RESERVES	(20)	(2,177)	0.942776	(2,052)
4	ACCOUNTS RECEIVABLE - ASSOC COS	(21)	(35,305)	0.963237	(34,007)
5	INTEREST & DIVIDENDS RECEIVABLE	(22)	(2)	0.963237	(2)
6	JOBGING ACCOUNTS	(23)	(26,203)	0.963237	(25,239)
7	NET UNDERRECOVERED FUEL, CAPACITY, ECCR, ECRC	(24)	(13,473)	1.203309	(16,212)
8	NUCLEAR COST RECOVERY	(25)	247	1.000000	247
9	POLE ATTACHMENTS RENTS RECEIVABLE	(26)	(15,908)	1.000000	(15,908)
10	PREPAYMENTS - INTEREST ON COMMERCIAL PAPER	(27)	(3)	0.959884	(3)
11	PREPAYMENTS - ECCR	(28)	(53,659)	1.000000	(53,659)
12	CEDAR BAY TRANSACTION	(29)	(694,306)	0.942977	(654,714)
13	STORM DEFICIENCY RECOVERY	(30)	(325,050)	1.000000	(325,050)
14	MISC DEFERRED DEBITS - CLAUSE	(31)	(15,184)	0.942776	(14,315)
15	ACCUM DEFERRED RETIREMENT BENEFITS	(32)	122	0.965281	118
16	ACCUM. PROV. - PROPERTY & STORM INSURANCE	(33)	119,171	1.000000	119,171
17	ACCUM. PROV. - RATE REFUNDS	(34)	1	0.000000	0
18	ASSET RETIREMENT OBLIGATION	(35)	3,600,436	0.965281	3,475,433
19	CEDAR BAY TRANSACTION	(36)	6,445	0.942776	6,076
20	GAIN ON SALE OF EMISSION ALLOWANCE	(37)	12	0.942776	11
21	JOBGING ACCOUNTS	(38)	11,968	0.963237	11,528
22	NUCLEAR COST RECOVERY	(39)	235,729	1.000000	235,729
23	POLE ATTACHMENT RENTS PAYABLE	(40)	8,057	1.000000	8,057
24	SJRPP ACCELERATED RECOVERY	(41)	23,778	0.942776	22,417
25	TOTAL WORKING CAPITAL ADJUSTMENTS		2,835,510	0.969076	2,747,824
26					
27	TOTAL COMMISSION ADJUSTMENTS		(554,068)	0.937111	(519,223)
28					
29					
30	NOTE: TOTALS MAY NOT ADD DUE TO ROUNDING.				
31					
32					



RATE BASE ADJUSTMENTS

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION:

List and explain all proposed adjustments to the 13-month average Rate Base for the test year, the prior year and the most recent historical year. List the adjustments in the last case that are not proposed in the current case and the reasons for excluding them.

Type of Data Shown:

Projected Test Year Ended \_\_\_/\_\_\_/\_\_\_  
 Prior Year Ended 12/31/16  
 Historical Test Year Ended \_\_\_/\_\_\_/\_\_\_

COMPANY: FLORIDA POWER & LIGHT COMPANY  
AND SUBSIDIARIES

DOCKET NO.: 160021-EI

Witness: Kim Ousdahl, Renae B. Deaton

Line No.	(1) ADJUSTMENT TITLE	(2) REASON FOR ADJUSTMENT OR OMISSION (PROVIDE SUPPORTING SCHEDULE)	(3) ADJUSTMENT AMOUNT (\$000)	(4) JURISDICTIONAL FACTOR	(5) JURISDICTIONAL AMOUNT OF ADJUSTMENT (3) X (4) (\$000)
1	(1) ASSET RETIREMENT COSTS: TO REMOVE FROM PLANT IN SERVICE THE ASSET RETIREMENT OBLIGATIONS ASSOCIATED WITH THE RETIREMENT OF PLANT.				
2					
3	(2) CAPITAL LEASES: TO REMOVE FROM PLANT IN SERVICE THE ASSET ASSOCIATED WITH CAPITAL LEASES. THE CORRESPONDING OBLIGATION IS REMOVED FROM CAPITAL STRUCTURE.				
4					
5	(3) ENVIRONMENTAL: TO REMOVE FROM PLANT IN SERVICE THE INVESTMENT RELATED TO ENVIRONMENTAL COMPLIANCE CAPITAL EXPENDITURES WHICH ARE BEING RECOVERED THROUGH THE ENVIRONMENTAL COST RECOVERY CLAUSE.				
6					
7					
8	(4) FUEL AND CAPACITY: TO REMOVE FROM PLANT IN SERVICE THE CAPITAL INVESTMENT ASSOCIATED WITH ITEMS THAT ARE BEING RECOVERED THROUGH THE FUEL AND CAPACITY COST RECOVERY CLAUSES.				
9					
10					
11	(5) LOAD CONTROL: TO REMOVE FROM PLANT IN SERVICE THE INVESTMENT IN LOAD MANAGEMENT AND MONITORING EQUIPMENT WHICH IS BEING RECOVERED THROUGH THE ENERGY CONSERVATION COST RECOVERY CLAUSE.				
12					
13					
14	(6) GAS RESERVES: TO REMOVE FROM PLANT IN SERVICE FPL'S GAS RESERVES INVESTMENT RECOVERED THROUGH THE FUEL AND PURCHASE POWER COST RECOVERY CLAUSE PER ORDER NO. PSC-15-0038-FOF-EI, DOCKET NO. 150001-EI.				
15					
16					
17	(7) CAPITALIZED EXEC INCENTIVE COMP: TO REMOVE FROM PLANT IN SERVICE AMOUNT RELATED TO CAPITALIZED EXECUTIVE INCENTIVE COMPENSATION CONSISTENT WITH THE REMOVAL OF EXEC INCENTIVE COMP EXPENSES ORDERED BY THE FPSC IN ORDER NO. PSC-10-0153-FOF-EI, DOCKET NO. 080677-EI.				
18					
19					
20	(8) CAPITAL LEASES: TO REMOVE FROM ACCUMULATED DEPRECIATION AND AMORTIZATION THE RESERVE ASSOCIATED WITH CAPITAL LEASES. THE ASSET ASSOCIATED WITH CAPITAL LEASES. THE CORRESPONDING ASSET IS ALSO REMOVED FROM RATE BASE.				
21					
22					
23	(9) ACCUM PROV DECOMMISSIONING COSTS: TO REMOVE FROM ACCUMULATED DEPRECIATION AND AMORTIZATION THE RESERVE FOR FUTURE DECOMMISSIONING OF FPL'S NUCLEAR POWER PLANTS SINCE THE OFFSETTING FUND IS EXCLUDED FROM RATE BASE PER ORDER NO. 13537, DOCKET NO. 830465-EI.				
24					
25					
26	(10) ASSET RETIREMENT OBLIGATION DECOMMISSIONING: TO REMOVE FROM ACCUMULATED DEPRECIATION AND AMORTIZATION THE ASSET RETIREMENT OBLIGATION PORTION OF THE RESERVE FOR FUTURE DECOMMISSIONING OF FPL'S NUCLEAR POWER PLANTS SINCE THE OFFSETTING FUND IS EXCLUDED FROM RATE BASE PER ORDER NO. 13537, DOCKET NO. 830465-EI.				
27					
28					
29					
30	(11) ASSET RETIREMENT OBLIGATION - OTHER: TO REMOVE FROM ACCUMULATED DEPRECIATION AND AMORTIZATION THE ASSET RETIREMENT OBLIGATION ASSOCIATED WITH THE RETIREMENT OF ELECTRIC GENERATION PLANTS.				
31					
32					

RATE BASE ADJUSTMENTS

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION:

List and explain all proposed adjustments to the 13-month average Rate Base for the test year, the prior year and the most recent historical year. List the adjustments in the last case that are not proposed in the current case and the reasons for excluding them.

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COMPANY: FLORIDA POWER & LIGHT COMPANY  
 AND SUBSIDIARIES

DOCKET NO.: 160021-EI

Witness: Kim Ousdahl, Renae B. Deaton

Line No.	(1) ADJUSTMENT TITLE	(2) REASON FOR ADJUSTMENT OR OMISSION (PROVIDE SUPPORTING SCHEDULE)	(3) ADJUSTMENT AMOUNT (\$000)	(4) JURISDICTIONAL FACTOR	(5) JURISDICTIONAL AMOUNT OF ADJUSTMENT (3) X (4) (\$000)
1	(12) GAS RESERVES: TO REMOVE FROM ACCUMULATED DEPRECIATION AND AMORTIZATION THE DEPLETION RESERVE ASSOCIATED WITH FPL'S GAS RESERVES INVESTMENT				
2	RECOVERED THROUGH THE FUEL AND PURCHASE POWER COST RECOVERY CLAUSE PER ORDER NO. PSC-15-0038-FOF-EI, DOCKET NO. 150001-EI.				
3					
4	(13) ENVIRONMENTAL: TO REMOVE FROM ACCUMULATED DEPRECIATION AND AMORTIZATION THE RESERVE FOR ENVIRONMENTAL COMPLIANCE CAPITAL EXPENDITURES WHICH ARE				
5	BEING RECOVERED THROUGH THE ENVIRONMENTAL COST RECOVERY CLAUSE.				
6					
7	(14) FUEL AND CAPACITY: TO REMOVE FROM ACCUMULATED DEPRECIATION AND AMORTIZATION THE RESERVE ASSOCIATED WITH CAPITAL INVESTMENT OF ITEMS THAT ARE				
8	BEING RECOVERED THROUGH THE FUEL AND CAPACITY COST RECOVERY CLAUSES.				
9					
10	(15) LOAD CONTROL: TO REMOVE FROM ACCUMULATED DEPRECIATION AND AMORTIZATION THE RESERVE FOR LOAD MANAGEMENT AND MONITORING EQUIPMENT WHICH IS BEING				
11	RECOVERED THROUGH THE ENERGY CONSERVATION COST RECOVERY CLAUSE.				
12					
13	(16) CONSTRUCTION WORK IN PROGRESS: TO REMOVE FROM CONSTRUCTION WORK IN PROGRESS ALL AMOUNTS ELIGIBLE FOR AFUDC UNDER FPSC RULE 25-6.0141, F.A.C.				
14					
15	(17) CWIP - CAPACITY & ECRC PROJECTS: TO REMOVE FROM CONSTRUCTION WORK IN PROGRESS CERTAIN INVESTMENTS RELATED TO CAPACITY AND ENVIRONMENTAL COMPLIANCE				
16	CAPITAL EXPENDITURES WHICH ARE BEING RECOVERED AND EARNING A RETURN THROUGH THE CAPACITY AND ENVIRONMENTAL COST RECOVERY CLAUSES.				
17					
18	(18) MARGIN CALL CASH COLLATERAL: TO EXCLUDE FROM WORKING CAPITAL ALL MARGIN CALL CASH COLLATERAL SINCE THESE FUNDS EARN AN INTEREST RETURN OUTSIDE OF RATE				
19	BASE.				
20					
21	(19) FUEL CLAUSE - GAS RESERVES: TO REMOVE FROM WORKING CAPITAL ITEMS RELATED TO FPL'S GAS RESERVES INVESTMENT RECOVERED THROUGH THE FUEL AND PURCHASE				
22	POWER COST RECOVERY CLAUSE PER ORDER NO. PSC-15-0038-FOF-EI, DOCKET NO. 150001-EI.				
23					
24	(20) CASH - GAS RESERVES: TO REMOVE FROM WORKING CAPITAL CASH BALANCE RELATED TO FPL'S GAS RESERVES INVESTMENT RECOVERED THROUGH THE FUEL AND PURCHASE				
25	POWER COST RECOVERY CLAUSE PER ORDER NO. PSC-15-0038-FOF-EI, DOCKET NO. 150001-EI.				
26					
27	(21) ACCOUNTS RECEIVABLE - ASSOC COS: TO EXCLUDE FROM WORKING CAPITAL ALL ACCOUNTS RECEIVABLE RELATED TO FPL'S AFFILIATES.				
28					
29	(22) INTEREST & DIVIDENDS RECEIVABLE: TO EXCLUDE FROM WORKING CAPITAL INTEREST AND DIVIDENDS RECEIVABLES.				
30					
31					
32					

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION:

List and explain all proposed adjustments to the 13-month average Rate Base for the test year, the prior year and the most recent historical year. List the adjustments in the last case that are not proposed in the current case and the reasons for excluding them.

Type of Data Shown:

\_\_\_ Projected Test Year Ended \_\_\_/\_\_\_/\_\_\_  
X Prior Year Ended 12/31/16  
 \_\_\_ Historical Test Year Ended \_\_\_/\_\_\_/\_\_\_

COMPANY: FLORIDA POWER & LIGHT COMPANY  
 AND SUBSIDIARIES

DOCKET NO.: 160021-EI

Witness: Kim Ousdahl, Renae B. Deaton

Line No.	(1) ADJUSTMENT TITLE	(2) REASON FOR ADJUSTMENT OR OMISSION (PROVIDE SUPPORTING SCHEDULE)	(3) ADJUSTMENT AMOUNT (\$000)	(4) JURISDICTIONAL FACTOR	(5) JURISDICTIONAL AMOUNT OF ADJUSTMENT (3) X (4) (\$000)
1	(23) JOBBING ACCOUNTS: TO EXCLUDE FROM WORKING CAPITAL ALL CURRENT AND ACCRUED ASSETS RELATED TO FPL JOBBING CONSTRUCTION ACCOUNTS PER ORDER NO. 13537,				
2	DOCKET NO. 830465-EI.				
3					
4	(24) NET UNDERRECOVERED FUEL, CAPACITY, ECCR, ECRC: TO EXCLUDE FROM WORKING CAPITAL NET OVER/UNDER RECOVERIES COSTS RELATED TO FPL'S COST RECOVERY CLAUSES				
5	PER ORDER NO. 13537, DOCKET NO. 830465-EI.				
6					
7	(25) NUCLEAR COST RECOVERY: TO REMOVE FROM WORKING CAPITAL THE UNDERRECOVERIES ASSOCIATED WITH THE NUCLEAR POWER COSTS RECOVERED UNDER THE NUCLEAR				
8	COST RECOVERY RULE 25-6.0423, F.A.C.				
9					
10	(26) POLE ATTACHMENTS RENTS RECEIVABLE: TO EXCLUDE FROM WORKING CAPITAL THE ACCOUNTS RECEIVABLES BALANCE RELATED TO THE USE OF FPL POLES BY OTHERS PER				
11	ORDER NO. 13537, DOCKET NO. 830465-EI.				
12					
13	(27) PREPAYMENTS - INTEREST ON COMMERCIAL PAPER: TO EXCLUDE FROM WORKING CAPITAL PREPAID INTEREST ON COMMERCIAL PAPER WHICH WAS DISALLOWED IN ORDER NO				
14	13537, DOCKET NO. 830465-EI.				
15					
16	(28) PREPAYMENTS - ECCR: TO REMOVE FROM WORKING CAPITAL PREPAYMENT ASSOCIATED WITH THE SWA PURCHASE POWER CONTRACT PER ORDER NO. PSC-11-0293-FOF-EU,				
17	DOCKET NO. 11018-EU.				
18					
19	(29) CEDAR BAY TRANSACTION: TO REMOVE FROM WORKING CAPITAL ITEMS RELATED TO THE CEDAR BAY TRANSACTION APPROVED PER ORDER NO. PSC-15-0401-AS-EI, DOCKET NO.				
20	150075-EI.				
21					
22	(30) STORM DEFICIENCY RECOVERY: TO REMOVE FROM WORKING CAPITAL THE REGULATORY ASSETS ASSOCIATED WITH THE SECURITIZATION OF STORM RECOVERY COSTS APPROVED				
23	IN ORDER NO. PSC-06-0464-FOF-EI, DOCKET NO. 060038-EI.				
24					
25	(31) MISC. DEFERRED DEBITS - CLAUSE: TO REMOVE FROM WORKING CAPITAL THE AMOUNT OF GPIF TO BE COLLECTED FROM CUSTOMERS THROUGH FPL'S FUEL AND PURCHASED				
26	POWER COST RECOVERY CLAUSE.				
27					
28	(32) ACCUM DEFERRED RETIREMENT BENEFITS: TO EXCLUDE FROM WORKING CAPITAL THE ACCRUED AMOUNT ASSOCIATED WITH DEFERRED EXECUTIVE COMPENSATION AND INTEREST				
29	ON DEFERRED EXECUTIVE COMPENSATION.				
30					
31	(33) ACCUM. PROV. - PROPERTY & STORM INSURANCE: TO EXCLUDE FROM WORKING CAPITAL THE BALANCE IN THE PROPERTY INSURANCE - STORM DAMAGE RESERVE. THIS				
32	REPRESENTS A FUNDED RESERVE PER ORDER NO. 11437, DOCKET NO. 820097-EU.				

RATE BASE ADJUSTMENTS

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION:

List and explain all proposed adjustments to the 13-month average Rate Base for the test year, the prior year and the most recent historical year. List the adjustments in the last case that are not proposed in the current case and the reasons for excluding them.

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\_\_\_ Projected Test Year Ended \_\_\_/\_\_\_/\_\_\_

X Prior Year Ended 12/31/16

\_\_\_ Historical Test Year Ended \_\_\_/\_\_\_/\_\_\_

COMPANY: FLORIDA POWER & LIGHT COMPANY  
AND SUBSIDIARIES

Witness: Kim Ousdahl, Renae B. Deaton

DOCKET NO.: 160021-EI

Line No.	(1) ADJUSTMENT TITLE	(2) REASON FOR ADJUSTMENT OR OMISSION (PROVIDE SUPPORTING SCHEDULE)	(3) ADJUSTMENT AMOUNT (\$000)	(4) JURISDICTIONAL FACTOR	(5) JURISDICTIONAL AMOUNT OF ADJUSTMENT (3) X (4) (\$000)
1	(34) ACCUM. PROV - RATE REFUNDS: TO EXCLUDE FROM WORKING CAPITAL THE ACCUMULATED PROVISION FOR RATE REFUND AND ASSOCIATED INTEREST PER ORDER NO. 11437,				
2	DOCKET NO. 820097-EU.				
3					
4	(35) ASSET RETIREMENT OBLIGATION: TO REMOVE FROM WORKING CAPITAL LIABILITIES ASSOCIATED WITH THE ASSET RETIREMENT OBLIGATIONS OF ELECTRIC GENERATION PLANTS.				
5					
6	(36) CEDAY BAY TRANSACTION: TO REMOVE FROM WORKING CAPITAL THE AMOUNT OF BOOK/TAX TIMING DIFFERENCES ASSOCIATED WITH THE CEDAR BAY TRANSACTION APPROVED				
7	PER ORDER NO. PSC-15-0401-AS-EI, DOCKET NO. 150075-EI.				
8					
9	(37) GAIN ON SALE OF EMISSION ALLOWANCE: TO EXCLUDE FROM WORKING CAPITAL AMOUNTS RELATED TO GAINS ON SALE OF EMISSION ALLOWANCE WHICH ARE RECOVERED				
10	THROUGH THE ENVIRONMENTAL COST RECOVERY CLAUSE.				
11					
12	(38) JOBBING ACCOUNTS: TO EXCLUDE FROM WORKING CAPITAL ALL CURRENT AND ACCRUED LIABILITIES RELATED TO FPL JOBBING CONSTRUCTION ACCOUNTS PER ORDER NO. 13537,				
13	DOCKET NO. 830465-EI.				
14					
15	(39) NUCLEAR COST RECOVERY: TO REMOVE FROM WORKING CAPITAL THE OVERRECOVERIES ASSOCIATED WITH NUCLEAR PLANTS COSTS RECOVERED UNDER THE NUCLEAR COSTS				
16	RECOVERY RULE 25-6.0423, F.A.C.				
17					
18	(40) POLE ATTACHMENT RENTS PAYABLE TO EXCLUDE FROM WORKING CAPITAL THE PAYABLE BALANCE RELATED TO THE USE OF OTHER COMPANIES POLES BY FPL PER ORDER NO.				
19	13537, DOCKET NO. 830465-EI.				
20					
21	(41) SJRPP ACCELERATED RECOVERY: TO EXCLUDE FROM WORKING CAPITAL AMOUNTS RELATED TO THE SJRPP CONTRACT RECOVERED THROUGH THE CAPACITY RECOVERY CLAUSE.				
22					
23					
24					
25					
26					
27					
28					
29					
30					
31					
32					

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION:

List and explain all proposed adjustments to the 13-month average Rate Base for the test year, the prior year and the most recent historical year. List the adjustments in the last case that are not proposed in the current case and the reasons for excluding them.

Type of Data Shown:

\_\_\_ Projected Test Year Ended: \_\_\_/\_\_\_/\_\_\_

\_\_\_ Prior Year Ended: \_\_\_/\_\_\_/\_\_\_

 Historical Test Year Ended: 12/31/15COMPANY: FLORIDA POWER & LIGHT COMPANY  
AND SUBSIDIARIES

DOCKET NO.: 160021-EI

Witness: Kim Ousdahl, Renae B. Deaton

Line No.	(1) ADJUSTMENT TITLE	(2) REASON FOR ADJUSTMENT OR OMISSION (PROVIDE SUPPORTING SCHEDULE)	(3) ADJUSTMENT AMOUNT (\$000)	(4) JURISDICTIONAL FACTOR	(5) JURISDICTIONAL AMOUNT OF ADJUSTMENT (3) X (4) (\$000)
1	<u>COMMISSION ADJUSTMENTS</u>				
2	PLANT IN SERVICE ADJUSTMENTS				
3					
4	ASSET RETIREMENT COST	(1)	(52,638)	0.966237	(50,861)
5	CAPITAL LEASES	(2)	(58,846)	0.966237	(56,859)
6	ENVIRONMENTAL	(3)	(1,621,981)	0.950149	(1,541,124)
7	FUEL AND CAPACITY	(4)	(37,469)	0.945058	(35,410)
8	LOAD CONTROL	(5)	(47,476)	1.000000	(47,476)
9	GAS RESERVES(A)	(6)	(63,010)	0.944896	(59,538)
10	CAPITALIZED EXEC COMP	(7)	(9,488)	0.966237	(9,167)
11	TOTAL PLANT IN SERVICE ADJUSTMENTS		(1,890,908)	0.952154	(1,800,436)
12					
13	ACCUMULATED DEPRECIATION & AMORTIZATION ADJUSTMENTS				
14					
15	CAPITAL LEASES	(8)	5,495	0.966237	5,310
16	ACCUM PROV DECOMMISSIONING COSTS	(9)	3,829,834	0.946310	3,624,210
17	ASSET RETIREMENT OBLIGATION DECOMMISSIONING	(10)	(3,548,685)	0.966237	(3,428,872)
18	ASSET RETIREMENT OBLIGATION	(11)	(48,497)	0.966237	(46,860)
19	GAS RESERVES	(12)	2,267	0.944896	2,142
20	ENVIRONMENTAL	(13)	175,662	0.950149	166,905
21	FUEL AND CAPACITY	(14)	33,620	0.944898	31,768
22	LOAD CONTROL	(15)	23,512	1.000000	23,512
23	OTHER RATE CASE ADJUSTMENTS	(16)	25	0.959749	24
24	TOTAL ACCUMULATED DEPRECIATION & AMORTIZATION ADJUSTMENTS		473,234	0.799053	378,139
25					
26	CONSTRUCTION WORK IN PROGRESS ADJUSTMENTS				
27					
28	CONSTRUCTION WORK IN PROGRESS	(17)	(1,656,061)	0.942349	(1,560,588)
29	CWIP - CAPACITY & ECRC PROJECTS	(18)	(46,615)	0.946134	(44,104)
30	TOTAL CONSTRUCTION WORK IN PROGRESS ADJUSTMENTS		(1,702,676)	0.942453	(1,604,692)
31					
32	NOTE (A): INCLUDES PROPERTY HELD FOR FUTURE USE				

RATE BASE ADJUSTMENTS

FLORIDA PUBLIC SERVICE COMMISSION  
 COMPANY: FLORIDA POWER & LIGHT COMPANY  
 AND SUBSIDIARIES

EXPLANATION:

List and explain all proposed adjustments to the 13-month average Rate Base for the test year, the prior year and the most recent historical year. List the adjustments in the last case that are not proposed in the current case and the reasons for excluding them.

Type of Data Shown:

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 Historical Test Year Ended: 12/31/15

DOCKET NO.: 160021-EI

Witness: Kim Ousdahl, Renae B. Deaton

Line No.	(1) ADJUSTMENT TITLE	(2) REASON FOR ADJUSTMENT OR OMISSION (PROVIDE SUPPORTING SCHEDULE)	(3) ADJUSTMENT AMOUNT (\$000)	(4) JURISDICTIONAL FACTOR	(5) JURISDICTIONAL AMOUNT OF ADJUSTMENT (3) X (4) (\$000)
1	WORKING CAPITAL ADJUSTMENTS				
2	MARGIN CALL CASH COLLATERAL	(19)	38	0.964365	37
3	FUEL CLAUSE - GAS RESERVES	(20)	(8,925)	0.944896	(8,433)
4	CASH - GAS RESERVES	(21)	(1,291)	0.944896	(1,220)
5	ACCOUNTS RECEIVABLE - ASSOC COS	(22)	(18,626)	0.964365	(17,962)
6	INTEREST & DIVIDENDS RECEIVABLE	(23)	(0)	0.964365	(0)
7	JOBGING ACCOUNTS	(24)	(22,643)	0.964365	(21,836)
8	NET UNDERRECOVERED FUEL, CAPACITY,ECCR, ECRC	(25)	(150,547)	1.003246	(151,036)
9	NUCLEAR COST RECOVERY	(26)	(77)	1.000000	(77)
10	POLE ATTACHMENTS RENTS RECEIVABLE	(27)	(15,634)	0.964365	(15,077)
11	PREPAYMENTS - INTEREST ON COMMERCIAL PAPER	(28)	(577)	0.959749	(554)
12	PREPAYMENTS - ECCR	(29)	(56,241)	1.000000	(56,241)
13	CEDAR BAY TRANSACTION	(30)	(229,341)	0.947713	(217,349)
14	STORM DEFICIENCY RECOVERY	(31)	(440,405)	1.000000	(440,405)
15	MISC DEFERRED DEBITS - CLAUSE	(32)	(7,696)	0.944896	(7,272)
16	OTH REG ASSETS - CLAUSES	(33)	(998)	0.944896	(943)
17	TEMPORARY CASH INVESTMENTS	(34)	(2,065)	0.964365	(1,991)
18	FUEL CLAUSE - GAS RESERVES	(35)	(15,618)	0.944896	(14,758)
19	ACCUM DEFERRED RETIREMENT BENEFITS	(36)	255	0.966237	246
20	ACCUM. PROV. - PROPERTY & STORM INSURANCE	(37)	121,282	1.000000	121,282
21	ACCUM. PROV. - RATE REFUNDS	(38)	5	0.714440	3
22	ASSET RETIREMENT OBLIGATION	(39)	3,650,038	0.966237	3,526,803
23	CEDAR BAY TRANSACTION	(40)	2,129	0.946460	2,015
24	GAIN ON SALE OF EMISSION ALLOWANCE	(41)	139	0.950149	132
25	JOBGING ACCOUNTS	(42)	11,962	0.964365	11,536
26	NUCLEAR COST RECOVERY	(43)	225,845	1.000000	225,845
27	POLE ATTACHMENT RENTS PAYABLE	(44)	7,828	0.964365	7,549
28	SJRPP ACCELERATED RECOVERY	(45)	32,621	0.946460	30,874
29	TOTAL WORKING CAPITAL ADJUSTMENTS		3,081,458	0.964209	2,971,169
30					
31	TOTAL COMMISSION ADJUSTMENTS		(38,893)	1.435227	(55,821)
32	NOTE: TOTALS MAY NOT ADD DUE TO ROUNDING.				

RATE BASE ADJUSTMENTS

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION:

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\_\_\_ Prior Year Ended: \_\_/\_\_/\_\_

X Historical Test Year Ended: 12/31/15

COMPANY: FLORIDA POWER & LIGHT COMPANY  
AND SUBSIDIARIES

DOCKET NO.: 160021-EI

Witness: Kim Ousdahl, Renae B. Deaton

Line No.	(1) ADJUSTMENT TITLE	(2) REASON FOR ADJUSTMENT OR OMISSION (PROVIDE SUPPORTING SCHEDULE)	(3) ADJUSTMENT AMOUNT (\$000)	(4) JURISDICTIONAL FACTOR	(5) JURISDICTIONAL AMOUNT OF ADJUSTMENT (3) X (4) (\$000)
1	(1) ASSET RETIREMENT COSTS: TO REMOVE FROM PLANT IN SERVICE THE ASSET RETIREMENT OBLIGATIONS ASSOCIATED WITH THE RETIREMENT OF PLANT.				
2					
3	(2) CAPITAL LEASES: TO REMOVE FROM PLANT IN SERVICE THE ASSET ASSOCIATED WITH CAPITAL LEASES. THE CORRESPONDING OBLIGATION IS REMOVED FROM CAPITAL STRUCTURE.				
4					
5	(3) ENVIRONMENTAL: TO REMOVE FROM PLANT IN SERVICE THE INVESTMENT RELATED TO ENVIRONMENTAL COMPLIANCE CAPITAL EXPENDITURES WHICH ARE BEING RECOVERED THROUGH THE ENVIRONMENTAL COST RECOVERY CLAUSE.				
6					
7					
8	(4) FUEL AND CAPACITY: TO REMOVE FROM PLANT IN SERVICE THE CAPITAL INVESTMENT ASSOCIATED WITH ITEMS THAT ARE BEING RECOVERED THROUGH THE FUEL AND CAPACITY COST RECOVERY CLAUSES.				
9					
10					
11	(5) LOAD CONTROL: TO REMOVE FROM PLANT IN SERVICE THE INVESTMENT IN LOAD MANAGEMENT AND MONITORING EQUIPMENT WHICH IS BEING RECOVERED THROUGH THE ENERGY CONSERVATION COST RECOVERY CLAUSE.				
12					
13					
14	(6) GAS RESERVES: TO REMOVE FROM PLANT IN SERVICE FPL'S GAS RESERVES INVESTMENT RECOVERED THROUGH THE FUEL AND PURCHASE POWER COST RECOVERY CLAUSE PER ORDER NO. PSC-15-0038-FOF-EI, DOCKET NO. 150001-EI.				
15					
16					
17	(7) CAPITALIZED EXEC INCENTIVE COMP: TO REMOVE FROM PLANT IN SERVICE AMOUNT RELATED TO CAPITALIZED EXECUTIVE INCENTIVE COMPENSATION CONSISTENT WITH THE REMOVAL OF EXEC INCENTIVE COMP EXPENSES ORDERED BY THE FPSC IN ORDER NO. PSC-10-0153-FOF-EI, DOCKET NO. 080677-EI.				
18					
19					
20	(8) CAPITAL LEASES: TO REMOVE FROM ACCUMULATED DEPRECIATION AND AMORTIZATION THE RESERVE ASSOCIATED WITH CAPITAL LEASES. THE ASSET ASSOCIATED WITH CAPITAL LEASES. THE CORRESPONDING ASSET IS ALSO REMOVED FROM RATE BASE.				
21					
22					
23	(9) ACCUM PROV DECOMMISSIONING COSTS: TO REMOVE FROM ACCUMULATED DEPRECIATION AND AMORTIZATION THE RESERVE FOR FUTURE DECOMMISSIONING OF FPL'S NUCLEAR POWER PLANTS SINCE THE OFFSETTING FUND IS EXCLUDED FROM RATE BASE PER ORDER NO. 13537, DOCKET NO. 830465-EI.				
24					
25					
26	(10) ASSET RETIREMENT OBLIGATION DECOMMISSIONING: TO REMOVE FROM ACCUMULATED DEPRECIATION AND AMORTIZATION THE ASSET RETIREMENT OBLIGATION PORTION OF THE RESERVE FOR FUTURE DECOMMISSIONING OF FPL'S NUCLEAR POWER PLANTS SINCE THE OFFSETTING FUND IS EXCLUDED FROM RATE BASE PER ORDER NO. 13537, DOCKET NO. 830465-EI.				
27					
28					
29					
30	(11) ASSET RETIREMENT OBLIGATION - OTHER: TO REMOVE FROM ACCUMULATED DEPRECIATION AND AMORTIZATION THE ASSET RETIREMENT OBLIGATION ASSOCIATED WITH THE RETIREMENT OF ELECTRIC GENERATION PLANTS.				
31					
32					

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION:

List and explain all proposed adjustments to the 13-month average Rate Base for the test year, the prior year and the most recent historical year. List the adjustments in the last case that are not proposed in the current case and the reasons for excluding them.

Type of Data Shown:

\_\_\_ Projected Test Year Ended: \_\_/\_\_/\_\_

\_\_\_ Prior Year Ended: \_\_/\_\_/\_\_

X Historical Test Year Ended: 12/31/15

COMPANY: FLORIDA POWER & LIGHT COMPANY  
AND SUBSIDIARIES

DOCKET NO.: 160021-EI

Witness: Kim Ousdahl, Renae B. Deaton

Line No.	(1) ADJUSTMENT TITLE	(2) REASON FOR ADJUSTMENT OR OMISSION (PROVIDE SUPPORTING SCHEDULE)	(3) ADJUSTMENT AMOUNT (\$000)	(4) JURISDICTIONAL FACTOR	(5) JURISDICTIONAL AMOUNT OF ADJUSTMENT (3) X (4) (\$000)
1	(24) JOBBING ACCOUNTS: TO EXCLUDE FROM WORKING CAPITAL ALL CURRENT AND ACCRUED ASSETS RELATED TO FPL JOBBING CONSTRUCTION ACCOUNTS PER ORDER NO. 13537,				
2	DOCKET NO. 830465-EI.				
3					
4	(25) NET UNDERRECOVERED FUEL,CAPACITY ,ECCR, ECRC: TO EXCLUDE FROM WORKING CAPITAL NET OVER/UNDER RECOVERIES COSTS RELATED TO FPL'S COST RECOVERY CLAUSES				
5	PER ORDER NO. 13537, DOCKET NO. 830465-EI.				
6					
7	(26) NUCLEAR COST RECOVERY: TO REMOVE FROM WORKING CAPITAL THE UNDERRECOVERIES ASSOCIATED WITH THE NUCLEAR POWER COSTS RECOVERED UNDER THE NUCLEAR				
8	COST RECOVERY RULE 25-6.0423 F.A.C				
9					
10	(27) POLE ATTACHMENTS RENTS RECEIVABLE: TO EXCLUDE FROM WORKING CAPITAL THE ACCOUNTS RECEIVABLES BALANCE RELATED TO THE USE OF FPL POLES BY OTHERS PER				
11	ORDER NO. 13537, DOCKET NO. 830465-EI.				
12					
13	(28) PREPAYMENTS - INTEREST ON COMMERCIAL PAPER: TO EXCLUDE FROM WORKING CAPITAL PREPAID INTEREST ON COMMERCIAL PAPER WHICH WAS DISALLOWED IN ORDER NO				
14	13537, DOCKET NO. 830465-EI.				
15					
16	(29) PREPAYMENTS - ECCR: TO REMOVE FROM WORKING CAPITAL PREPAYMENT ASSOCIATED WITH THE SWA PURCHASE POWER CONTRACT PER ORDER NO. PSC-11-0293-FOF-EU,				
17	DOCKET NO. 11018-EU.				
18					
19	(30) CEDAR BAY TRANSACTION: TO REMOVE FROM WORKING CAPITAL ITEMS RELATED TO THE CEDAR BAY TRANSACTION APPROVED PER ORDER NO. PSC-15-0401-AS-EI, DOCKET NO.				
20	150075-EI.				
21					
22	(31) STORM DEFICIENCY RECOVERY: TO REMOVE FROM WORKING CAPITAL THE REGULATORY ASSETS ASSOCIATED WITH THE SECURITIZATION OF STORM RECOVERY COSTS APPROVED				
23	IN ORDER NO. PSC-06-0464-FOF-EI, DOCKET NO. 060038-EI.				
24					
25	(32) MISC. DEFERRED DEBITS - CLAUSE: TO REMOVE FROM WORKING CAPITAL THE AMOUNT OF GPIF TO BE COLLECTED FROM CUSTOMERS THROUGH FPL'S FUEL AND PURCHASED				
26	POWER COST RECOVERY CLAUSE.				
27					
28	(33) OTH REG ASSETS - CLAUSES: TO REMOVE FROM WORKING CAPITAL THE AMOUNT OF ASSET OPTIMIZATION REVENUES TO BE SHARED WITH CUSTOMERS THROUGH FPL'S FUEL				
29	AND PURCHASED POWER COST RECOVERY CLAUSE.				
30					
31	(34) TEMPORARY CASH INVESTMENTS: TO EXCLUDE FROM WORKING CAPITAL TEMPORARY INVESTMENTS OF CASH PER ORDER NO. 11437, DOCKET NO. 820097-EU.				
32					



FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION:

List and explain all proposed adjustments to the 13-month average Rate Base for the test year, the prior year and the most recent historical year. List the adjustments in the last case that are not proposed in the current case and the reasons for excluding them.

Type of Data Shown:

\_\_\_ Projected Test Year Ended: \_\_/\_\_/\_\_

\_\_\_ Prior Year Ended: \_\_/\_\_/\_\_

X Historical Test Year Ended: 12/31/15

COMPANY: FLORIDA POWER & LIGHT COMPANY  
AND SUBSIDIARIES

DOCKET NO.: 160021-EI

Witness: Kim Ousdahl, Renae B. Deaton

Line No.	(1) ADJUSTMENT TITLE	(2) REASON FOR ADJUSTMENT OR OMISSION (PROVIDE SUPPORTING SCHEDULE)	(3) ADJUSTMENT AMOUNT (\$000)	(4) JURISDICTIONAL FACTOR	(5) JURISDICTIONAL AMOUNT OF ADJUSTMENT (3) X (4) (\$000)
1	(35) FUEL CLAUSE - GAS RESERVES: TO REMOVE FROM WORKING CAPITAL ITEMS RELATED TO FPL'S GAS RESERVES INVESTMENT RECOVERED THROUGH THE FUEL AND PURCHASE				
2	POWER COST RECOVERY CLAUSE PER ORDER NO. PSC-15-0038-FOF-EI, DOCKET NO. 150001-EI.				
3					
4	(36) ACCUM DEFERRED RETIREMENT BENEFITS: TO EXCLUDE FROM WORKING CAPITAL THE ACCRUED AMOUNT ASSOCIATED WITH DEFERRED EXECUTIVE COMPENSATION AND INTEREST				
5	ON DEFERRED EXECUTIVE COMPENSATION.				
6					
7	(37) ACCUM. PROV. - PROPERTY & STORM INSURANCE: TO EXCLUDE FROM WORKING CAPITAL THE BALANCE IN THE PROPERTY INSURANCE - STORM DAMAGE RESERVE. THIS				
8	REPRESENTS A FUNDED RESERVE PER ORDER NO. 11437, DOCKET NO. 820097-EU.				
9					
10	(38) ACCUM. PROV. - RATE REFUNDS: TO EXCLUDE FROM WORKING CAPITAL THE ACCUMULATED PROVISION FOR RATE REFUND AND ASSOCIATED INTEREST PER ORDER NO. 11437,				
11	DOCKET NO. 820097-EU.				
12					
13	(39) ASSET RETIREMENT OBLIGATION: TO REMOVE FROM WORKING CAPITAL LIABILITIES ASSOCIATED WITH THE ASSET RETIREMENT OBLIGATIONS OF ELECTRIC GENERATION PLANTS.				
14					
15	(40) CEDAY BAY TRANSACTION: TO REMOVE FROM WORKING CAPITAL THE AMOUNT OF BOOK/TAX TIMING DIFFERENCES ASSOCIATED WITH THE CEDAR BAY TRANSACTION APPROVED				
16	PER ORDER NO. PSC-15-0401-AS-EI, DOCKET NO. 150075-EI.				
17					
18	(41) GAIN ON SALE OF EMISSION ALLOWANCE: TO EXCLUDE FROM WORKING CAPITAL AMOUNTS RELATED TO GAINS ON SALE OF EMISSION ALLOWANCE WHICH ARE RECOVERED				
19	THROUGH THE ENVIRONMENTAL COST RECOVERY CLAUSE.				
20					
21	(42) JOBBING ACCOUNTS: TO EXCLUDE FROM WORKING CAPITAL ALL CURRENT AND ACCRUED LIABILITIES RELATED TO FPL JOBBING CONSTRUCTION ACCOUNTS PER ORDER NO. 13537,				
22	DOCKET NO. 830465-EI.				
23					
24	(43) NUCLEAR COST RECOVERY: TO REMOVE FROM WORKING CAPITAL THE OVERRECOVERIES ASSOCIATED WITH NUCLEAR PLANTS COSTS RECOVERED UNDER THE NUCLEAR COSTS				
25	RECOVERY RULE 25-6.0423 F.A.C.				
26					
27	(44) POLE ATTACHMENT RENTS PAYABLE: TO EXCLUDE FROM WORKING CAPITAL THE PAYABLE BALANCE RELATED TO THE USE OF OTHER COMPANIES POLES BY FPL PER ORDER NO.				
28	13537, DOCKET NO. 830465-EI F.A.C.				
29					
30	(45) SJRPP ACCELERATED RECOVERY: TO EXCLUDE FROM WORKING CAPITAL AMOUNTS RELATED TO THE SJRPP CONTRACT RECOVERED THROUGH THE CAPACITY RECOVERY CLAUSE.				
31					
32					

FLORIDA PUBLIC SERVICE COMMISSION  
 COMPANY: FLORIDA POWER & LIGHT COMPANY AND SUBSIDIARIES  
 DOCKET NO.: 160021-E1

EXPLANATION: Derive the 13-month average system balance sheet by primary account by month for the test year, the prior year and the most recent historical year. For accounts including non-electric utility amounts, show these amounts as a separate subaccount.

Type of Data Shown:  
 Projected Test Year Ended 12/31/17  
 Prior Year Ended / / /  
 Historical Test Year Ended / / /

Witness: Robert E. Barrett, Jr.

		(\$000)															REFERENCE
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	
Line No.	ACCOUNT NO.	ACCOUNT NAME	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	13 MONTH AVERAGE	RB WC CS ORP NEU
1		UTILITY PLANT															
4	101 & 106	ELECTRIC PLANT IN SERVICE	46,254,730	46,430,777	46,625,651	46,882,613	47,149,155	47,462,877	47,746,183	47,994,408	48,261,213	48,515,470	48,741,129	48,943,341	49,285,428	47,714,844	RB
5	102	ELECTRIC PLANT PURCHASED OR SOLD	152	152	152	152	152	152	152	152	152	152	152	152	152	152	RB
6	105	ELECTRIC PLANT HELD FOR FUTURE USE	236,406	238,746	240,845	242,734	244,745	246,804	248,900	250,532	251,842	253,110	254,083	254,832	255,407	247,614	RB
7	107	CONSTRUCTION WORK IN PROGRESS-ELECTRIC	1,385,629	1,449,949	1,521,051	1,631,773	1,720,412	1,748,137	1,795,419	1,852,056	1,912,509	1,993,237	2,082,504	2,160,789	2,051,668	1,792,718	RB
8	108 & 111	ACCUM PROV DEPR-ELEC UTILITY PLANT	(14,687,963)	(14,762,704)	(14,859,512)	(14,928,165)	(15,016,052)	(15,117,761)	(15,227,895)	(15,328,630)	(15,444,163)	(15,553,284)	(15,647,957)	(15,738,735)	(15,826,126)	(15,241,227)	RB
9	114	ELECTRIC PLANT ACQUISITION ADJUSTMENTS	107,383	107,383	107,383	107,383	107,383	107,383	107,383	107,383	107,383	107,383	107,383	107,383	107,383	107,383	RB
10	115	ACCUM PROV AMORT ELEC PLANT ACQ ADJ	(70,572)	(70,710)	(70,848)	(70,986)	(71,124)	(71,262)	(71,400)	(71,538)	(71,676)	(71,814)	(71,952)	(72,090)	(72,228)	(71,400)	RB
11	120.1	NUC FUEL IN PROCESS	461,333	483,318	516,762	523,111	397,055	397,770	398,121	401,064	426,604	428,528	372,762	373,612	392,543	428,660	RB
12	120.2	NUC FUEL MAT & ASSEMBLIES	0	0	0	0	0	0	0	0	0	0	0	0	0	0	RB
13	120.3	NUC FUEL MAT & ASSEMBLIES-IN REACTOR	795,714	795,714	795,714	795,714	842,477	842,477	842,477	842,477	842,477	842,477	753,077	753,077	753,077	807,458	RB
14	120.4	SPENT NUCLEAR FUEL	60,655	60,655	60,655	60,655	60,655	60,655	60,655	60,655	60,655	60,655	60,655	60,655	60,655	60,655	RB
15	120.5	ACCUM PROV AMORT NUCLEAR FUEL ASSEMBLIES	(632,266)	(649,379)	(666,493)	(678,975)	(604,577)	(621,088)	(638,150)	(654,662)	(671,724)	(688,786)	(555,791)	(572,526)	(588,722)	(632,549)	RB
16	120.6	NUCLEAR FUEL UNDER CAPITAL LEASES	0	0	0	0	0	0	0	0	0	0	0	0	0	0	RB
17		UTILITY PLANT	33,911,200	34,083,900	34,274,360	34,566,008	34,830,281	35,056,144	35,261,945	35,453,896	35,675,273	35,887,129	36,096,044	36,270,488	36,419,437	35,214,308	
18		OTHER PROPERTY AND INVESTMENTS															
21	121	NONUTILITY PROPERTY	11,317	11,295	11,272	11,249	11,227	11,204	11,182	11,159	11,137	11,114	11,091	11,069	11,046	11,182	NEU
22	122	ACCUM PROV FOR DEPREC-NONUTILITY PROPTY	0	0	0	0	0	0	0	0	0	0	0	0	0	0	NEU
23	123	INVESTMENT IN ASSOCIATED COMPANIES	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	NEU
24	124	OTHER INVESTMENTS	0	0	0	0	0	0	0	0	0	0	0	0	0	0	ORP
25	125	SINKING FUNDS	0	0	0	0	0	0	0	0	0	0	0	0	0	0	ORP
26	128	OTHER SPECIAL FUNDS	3,630,659	3,648,544	3,625,898	3,643,320	3,660,898	3,679,407	3,698,335	3,717,711	3,701,197	3,720,706	3,739,670	3,757,800	3,775,878	3,692,310	ORP
27		OTHER PROPERTY AND INVESTMENTS	3,641,977	3,659,839	3,637,171	3,654,570	3,672,125	3,690,612	3,709,517	3,728,870	3,712,333	3,731,820	3,750,762	3,768,869	3,786,925	3,703,491	
28		CURRENT AND ACCRUED ASSETS															
31	131	CASH	4,770	2,885	2,885	2,885	2,885	2,885	2,865	2,885	2,885	2,885	2,885	2,885	2,885	3,030	RB
32	132	INTEREST SPECIAL DEPOSITS	0	0	0	0	0	0	0	0	0	0	0	0	0	0	RB
33	134	OTHER SPECIAL DEPOSITS	2,146	2,146	2,146	2,146	2,146	2,146	2,146	2,146	2,146	2,146	2,146	2,146	2,146	2,146	RB
34	135	WORKING FUNDS	3	3	3	3	3	3	3	3	3	3	3	3	3	3	RB
35	136	TEMPORARY CASH INVESTMENTS	0	0	0	0	0	0	0	0	0	0	0	0	0	0	RB
36	141	NOTES RECEIVABLE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	RB
37	142	CUSTOMER ACCOUNTS RECEIVABLE	573,958	618,790	556,083	527,323	553,417	562,441	678,629	742,912	765,694	855,752	740,264	639,022	602,724	647,462	RB

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION:

Derive the 13-month average system balance sheet by primary account by month for the test year, the prior year and the most recent historical year. For accounts including non-electric utility amounts, show these amounts as a separate subaccount.

Type of Data Shown:

Projected Test Year Ended 12/31/17  
 Prior Year Ended \_\_\_/\_\_\_/\_\_\_  
 Historical Test Year Ended \_\_\_/\_\_\_/\_\_\_

COMPANY: FLORIDA POWER & LIGHT COMPANY AND SUBSIDIARIES

DOCKET NO.: 160021-EI

(\$000)

Witness: Robert E. Barrett, Jr.

Line No.	ACCOUNT NO.	ACCOUNT NAME	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)
			DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	13 MONTH AVERAGE	REFERENCE		
1	143	OTHER ACCOUNTS RECEIVABLE	107,670	128,772	130,253	112,053	102,596	107,870	110,843	107,534	117,230	117,821	109,288	121,765	116,263	114,612			RB
2	144	ACCUM PROV UNCOLLECTIBLE ACCOUNTS	(5,864)	(4,670)	(4,046)	(3,966)	(4,319)	(4,862)	(6,287)	(7,558)	(8,495)	(8,164)	(7,626)	(6,898)	(5,775)	(6,041)			RB
3	145	NOTES RECEIVABLE FROM ASSOC COMPANIES	0	0	0	0	0	0	0	0	0	0	0	0	0	0			RB
4	146	ACCOUNT RECEIVABLE FROM ASSOC COMPANIES	35,305	35,305	35,305	35,305	35,305	35,305	35,305	35,305	35,305	35,305	35,305	35,305	35,305	35,305			RB
5	151	FUEL STOCK	359,640	343,213	344,380	335,468	335,792	335,723	331,381	327,281	323,794	321,855	313,916	317,009	317,248	331,285			RB
6	154	PLANT MATERIALS AND OPERATING SUPPLIES	482,649	476,585	473,392	471,623	471,390	476,400	486,318	491,824	498,523	498,152	489,700	485,701	487,592	483,835			RB
7	155	MERCHANDISE	0	0	0	0	0	0	0	0	0	0	0	0	0	0			RB
8	158.1	ALLOWANCE INVENTORY	0	0	0	0	0	0	0	0	0	0	0	0	0	0			RB
9	163	STORES EXPENSE UNDISTRIBUTED	158	1,214	2,075	2,333	3,023	3,392	3,508	3,235	2,114	1,579	621	512	158	1,840			RB
10	165	PREPAYMENTS	116,907	137,243	133,684	135,883	130,585	116,729	117,968	157,120	148,788	141,635	132,302	159,105	116,999	134,227			RB
11	171	INTEREST & DIVIDENDS RECEIVABLE	2	2	2	2	2	2	2	2	2	2	2	2	2	2			RB
12	172	RENTS RECEIVABLE	28,201	30,100	31,991	11,870	13,751	15,632	17,544	19,425	21,306	23,187	25,068	26,949	28,830	22,803			RB
13	173	ACCRUED UTILITY REVENUES	234,654	205,795	183,234	200,552	220,476	253,697	266,966	283,090	297,704	281,181	272,770	246,229	235,098	244,727			RB
14	174	MISCELLANEOUS CURRENT AND ACCRUED ASSETS	26,203	26,346	26,393	26,385	26,355	26,294	26,244	26,221	26,190	26,181	26,222	26,255	26,274	26,274			RB
15	175 & 176	DERIVATIVE ASSETS - NOT HEDGED	5,248	5,248	5,248	5,248	5,248	5,248	5,248	5,248	5,248	5,248	5,248	5,248	5,248	5,248			RB
16		CURRENT AND ACCRUED ASSETS	1,971,649	2,008,977	1,923,019	1,865,112	1,898,654	1,938,904	2,078,702	2,196,673	2,238,435	2,304,769	2,148,115	2,061,236	1,971,000	2,046,557			
17		DEFERRED DEBITS																	
18																			
19																			
20	181	UNAMORTIZED DEBT EXPENSE	81,580	80,808	80,174	83,884	83,213	82,543	81,872	81,201	80,531	79,860	79,189	85,538	84,877	81,942			CS
21	182	EXTRAORDINARY PROPERTY LOSSES	0	0	0	0	0	0	0	0	0	0	0	0	0	0			RB
22	182.3	OTHER REGULATORY ASSETS	2,602,012	2,583,032	2,567,509	2,551,877	2,539,180	2,525,642	2,507,092	2,488,597	2,469,589	2,447,482	2,427,738	2,411,302	2,395,033	2,501,237			RB, CS
23	183	PRELIM SURVEY & INVESTIGATION CHARGES	8,467	8,910	9,054	9,028	9,093	9,085	8,978	8,967	8,892	8,855	8,843	8,819	8,802	8,907			RB
24	184	CLEARING ACCOUNTS	0	0	0	0	0	0	0	0	0	0	0	0	0	0			RB
25	185	TEMPORARY FACILITIES	0	0	0	0	0	0	0	0	0	0	0	0	0	0			RB
26	186	MISCELLANEOUS DEFERRED DEBITS	1,389,857	1,390,668	1,391,539	1,394,021	1,395,191	1,395,883	1,397,350	1,398,072	1,398,794	1,400,888	1,403,937	1,407,314	1,422,691	1,398,939			RB
27	187	DEFERRED LOSSES DISPOSITION UTIL PLANT	0	0	0	0	0	0	0	0	0	0	0	0	0	0			RB
28	188	RESEARCH, DEV & DEMONSTRAT EXPENDITURES	0	0	0	0	0	0	0	0	0	0	0	0	0	0			RB
29	189	UNAMORT LOSS ON REACQUIRED DEBT	97,156	96,640	96,124	95,808	95,092	94,576	94,060	93,544	93,028	92,511	91,995	91,479	90,963	94,060			CS
30	190	ACCUMULATED DEFERRED INCOME TAXES	999,085	1,003,747	971,219	967,721	967,673	976,661	984,196	992,215	999,375	1,002,670	1,000,324	1,007,192	1,014,390	991,267			CS
31		DEFERRED DEBITS	5,178,139	5,163,804	5,115,619	5,102,140	5,089,441	5,084,390	5,073,548	5,062,596	5,050,208	5,032,267	5,012,027	5,011,645	5,016,756	5,076,352			
32																			
33		TOTAL ASSETS AND OTHER DEBITS	44,702,964	44,916,520	44,950,172	45,187,836	45,490,526	45,770,082	46,123,650	46,442,068	46,876,281	46,956,017	47,006,973	47,112,267	47,194,150	46,040,731			
34		PROPRIETARY CAPITAL																	
35																			
36																			
37	201	COMMON STOCK ISSUED	(1,373,069)	(1,373,069)	(1,373,069)	(1,373,069)	(1,373,069)	(1,373,069)	(1,373,069)	(1,373,069)	(1,373,069)	(1,373,069)	(1,373,069)	(1,373,069)	(1,373,069)	(1,373,069)			CS

Supporting Schedules: B-4, B-7, B-21

Recap Schedules: B-1

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION:

Derive the 13-month average system balance sheet by primary account by month for the test year, the prior year and the most recent historical year. For accounts including non-electric utility amounts, show these amounts as a separate subaccount.

Type of Data Shown:

X\_ Projected Test Year Ended 12/31/17  
 \_\_\_ Prior Year Ended \_\_\_/\_\_\_/\_\_\_  
 \_\_\_ Historical Test Year Ended \_\_\_/\_\_\_/\_\_\_

COMPANY: FLORIDA POWER & LIGHT COMPANY  
 AND SUBSIDIARIES

DOCKET NO.: 160021-EI

(\$000)

Witness: Robert E. Barrett, Jr.

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	
Line No.	ACCOUNT NO.	ACCOUNT NAME	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	13 MONTH AVERAGE	REFERENCE
1	204	PREFERRED STOCK ISSUED	0	0	0	0	0	0	0	0	0	0	0	0	0	0	CS
2	207	PREMIUM ON CAPITAL STOCK	0	0	0	0	0	0	0	0	0	0	0	0	0	0	CS
3	210	GAIN ON RESALE/CANCEL REACQ CAPIT STOCK	0	0	0	0	0	0	0	0	0	0	0	0	0	0	CS
4	211	MISCELLANEOUS PAID IN CAPITAL	(7,871,883)	(7,871,883)	(7,871,883)	(7,871,883)	(7,871,883)	(7,871,883)	(7,871,883)	(7,871,883)	(7,871,883)	(7,871,883)	(7,871,883)	(7,871,883)	(7,871,883)	(7,871,883)	CS
5	214	CAPITAL STOCK EXPENSE	3,741	3,741	3,741	3,741	3,741	3,741	3,741	3,741	3,741	3,741	3,741	3,741	3,741	3,741	CS
6	216	UNAPPROPRIATED RETAINED EARNINGS	(7,368,904)	(7,451,344)	(7,524,958)	(7,039,119)	(7,136,143)	(7,271,999)	(7,428,179)	(7,179,524)	(7,363,589)	(7,522,827)	(7,658,987)	(7,745,401)	(7,845,137)	(7,425,855)	CS
7		PROPRIETARY CAPITAL	(16,610,114)	(16,692,554)	(16,766,168)	(16,280,329)	(16,377,354)	(16,513,209)	(16,669,390)	(16,420,734)	(16,604,800)	(16,764,038)	(16,900,197)	(16,986,611)	(17,086,347)	(16,667,065)	
8																	
9		LONG TERM DEBT															
10																	
11	221	BONDS	(10,518,565)	(10,518,565)	(10,484,055)	(10,984,055)	(10,984,055)	(10,984,055)	(10,984,055)	(10,984,055)	(10,952,502)	(10,952,502)	(10,952,502)	(11,452,502)	(11,452,502)	(10,938,767)	CS
12	223	ADV ASSOC CO	0	0	0	0	0	0	0	0	0	0	0	0	0	0	CS
13	224	OTHER LONG-TERM DEBT	0	0	0	0	0	0	0	0	0	0	0	0	0	0	CS
14	225	UNAMOR PREMIUM ON LONG-TERM DEBT	0	0	0	0	0	0	0	0	0	0	0	0	0	0	CS
15	226	UNAMOR DISCOUNT ON LONG-TERM DEBT-DEBIT	32,343	32,191	32,038	31,886	31,734	31,582	31,430	31,278	31,126	30,974	30,822	30,671	30,520	31,431	CS
16		LONG TERM DEBT	(10,486,223)	(10,486,375)	(10,452,016)	(10,952,168)	(10,952,320)	(10,952,472)	(10,952,625)	(10,952,777)	(10,921,375)	(10,921,527)	(10,921,679)	(11,421,831)	(11,421,982)	(10,907,336)	
17																	
18		OTHER NONCURRENT LIABILITIES															
19																	
20	227	OBLIGATIONS UNDER CAPITAL LEASES-NONCURR	(50,681)	(50,681)	(50,681)	(50,681)	(50,681)	(50,681)	(50,681)	(50,681)	(50,681)	(50,681)	(49,231)	(49,231)	(49,231)	(50,346)	CS
21	228.1	ACCUM PROVISION - PROPERTY INSURANCE	(119,382)	(119,472)	(119,561)	(119,651)	(119,741)	(119,831)	(119,921)	(120,011)	(120,101)	(120,191)	(120,281)	(120,372)	(120,462)	(119,921)	RB
22	228.2	ACCUM PROVISION - INJURIES & DAMAGES	(20,796)	(19,500)	(19,500)	(19,500)	(19,500)	(19,500)	(19,500)	(19,500)	(19,500)	(19,500)	(19,500)	(19,500)	(19,500)	(19,600)	RB
23	228.3	ACCUM PROVISION - PENSION & DEFERRED BENEFITS	(228,420)	(227,703)	(226,986)	(226,861)	(226,145)	(225,428)	(224,711)	(223,995)	(223,278)	(222,561)	(221,845)	(221,128)	(220,411)	(224,575)	RB
24	228.4	ACCUM PROVISION - OPERATING RESERVES	(193,542)	(199,913)	(200,205)	(178,368)	(162,554)	(169,507)	(176,387)	(184,273)	(190,388)	(192,321)	(177,621)	(185,377)	(193,659)	(184,932)	RB
25	229	ACCUMULATED PROVISION FOR RATE REFUNDS	0	0	0	0	0	0	0	0	0	0	0	0	0	0	RB
26	230	ASSET RETIREMENT OBLIGATION - LIABILITY	(1,511,860)	(1,518,566)	(1,525,302)	(1,532,068)	(1,538,865)	(1,545,691)	(1,552,548)	(1,559,435)	(1,566,354)	(1,573,303)	(1,580,283)	(1,587,294)	(1,594,336)	(1,552,762)	RB
27		OTHER NONCURRENT LIABILITIES	(2,124,680)	(2,135,835)	(2,142,236)	(2,127,129)	(2,117,484)	(2,130,637)	(2,143,748)	(2,157,895)	(2,170,301)	(2,178,557)	(2,168,760)	(2,182,901)	(2,197,599)	(2,152,136)	
28																	
29		CURRENT AND ACCRUED LIABILITIES															
30																	
31	231	NOTES PAYABLE	(361,744)	(253,313)	(469,089)	(746,048)	(634,950)	(559,686)	(796,491)	(1,006,054)	(894,853)	(973,191)	(793,442)	(728,942)	(826,589)	(695,723)	CS
32	232	ACCOUNTS PAYABLE	(579,894)	(622,948)	(543,985)	(528,582)	(618,685)	(678,485)	(602,357)	(646,959)	(686,410)	(670,491)	(598,729)	(569,997)	(502,110)	(603,818)	RB
33	233	NOTES PAYABLE TO ASSOCIATED COMPANIES	0	0	0	0	0	0	0	0	0	0	0	0	0	0	RB
34	234	ACCOUNTS PAYABLE TO ASSOCIATED COMPANIES	(31,334)	(31,356)	(31,397)	(31,437)	(31,476)	(31,515)	(31,554)	(31,593)	(31,631)	(31,669)	(31,706)	(31,743)	(31,780)	(31,553)	RB
35	235	CUSTOMER DEPOSITS	(458,201)	(455,856)	(453,512)	(451,168)	(448,823)	(446,479)	(444,135)	(441,790)	(439,446)	(437,101)	(434,757)	(432,413)	(430,068)	(444,135)	CS
36	236	TAXES ACCRUED	(75,446)	(120,374)	(121,565)	(157,279)	(195,718)	(292,422)	(388,075)	(484,766)	(607,583)	(698,693)	(778,067)	(326,010)	(336,424)	(352,648)	RB
37	237	INTEREST ACCRUED	(107,053)	(144,690)	(114,027)	(124,583)	(119,715)	(135,671)	(111,784)	(151,047)	(123,670)	(119,868)	(114,843)	(131,859)	(119,059)	(124,452)	RB

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION:

Derive the 13-month average system balance sheet by primary account by month for the test year, the prior year and the most recent historical year. For accounts including non-electric utility amounts, show these amounts as a separate subaccount.

Type of Data Shown:

X Projected Test Year Ended 12/31/17  
 \_\_\_ Prior Year Ended \_\_\_/\_\_\_/\_\_\_  
 \_\_\_ Historical Test Year Ended \_\_\_/\_\_\_/\_\_\_

COMPANY: FLORIDA POWER & LIGHT COMPANY AND SUBSIDIARIES

Witness: Robert E. Barrett, Jr.

DOCKET NO.: 160021-EI

(\$000)

Line No.	ACCOUNT NO.	ACCOUNT NAME	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	13 MONTH AVERAGE	REFERENCE						
																				DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE
1	238	DIVIDENDS DECLARED	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	RB					
2	239	MATURED LONG-TERM DEBT	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	RB				
3	240	MATURED INTEREST	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	RB				
4	241	TAX COLLECTIONS PAYABLE	(82,065)	(75,440)	(70,605)	(71,550)	(78,071)	(82,299)	(90,921)	(100,160)	(103,120)	(101,539)	(101,249)	(89,962)	(84,116)	(87,007)					RB					
5	242	MISC CURRENT AND ACCRUED LIABILITIES	(625,501)	(643,488)	(452,432)	(340,411)	(502,321)	(510,750)	(419,062)	(521,873)	(536,997)	(458,947)	(533,527)	(536,632)	(453,964)	(502,762)					RB					
6	243	OBLIGATIONS UNDER CAPITAL LEASES-CURRENT	(1,390)	(1,390)	(1,390)	(1,390)	(1,390)	(1,390)	(1,390)	(1,390)	(1,390)	(1,390)	(1,390)	0	(1,450)	(1,450)	(1,450)	(1,450)	(1,297)		CS					
7	244	DERIVATIVE LIABILITY - NOT HEDGED	(235,307)	(235,307)	(235,307)	(235,307)	(235,307)	(235,307)	(235,307)	(235,307)	(235,307)	(235,307)	(235,307)	(235,307)	(235,307)	(235,307)	(235,307)	(235,307)	(235,307)		RB					
8		CURRENT AND ACCRUED LIABILITIES	(2,557,931)	(2,584,157)	(2,493,309)	(2,687,199)	(2,865,897)	(2,973,440)	(3,120,509)	(3,619,959)	(3,659,421)	(3,725,817)	(3,622,076)	(3,085,304)	(3,019,860)	(3,078,068)										
9																										
10		DEFERRED CREDITS																								
11																										
12	252	CUSTOMER ADVANCES FOR CONSTRUCTION	(3,287)	(3,233)	(3,104)	(2,802)	(2,768)	(2,725)	(2,758)	(2,642)	(2,543)	(2,220)	(3,243)	(3,334)	(3,369)	(2,925)					RB					
13	253	OTHER DEFERRED CREDITS	(174,324)	(173,438)	(172,551)	(171,665)	(170,778)	(169,892)	(169,005)	(168,119)	(167,232)	(166,346)	(165,460)	(164,573)	(163,687)	(162,800)					RB					
14	254	OTHER REGULATORY LIABILITIES	(2,755,901)	(2,800,145)	(2,830,882)	(2,821,231)	(2,808,134)	(2,784,675)	(2,773,648)	(2,763,922)	(2,751,662)	(2,756,169)	(2,740,052)	(2,738,223)	(2,719,779)	(2,772,648)					RB_CS					
15	255	ACCUM DEFERRED INVESTMENT TAX CREDIT	(268,570)	(267,949)	(267,091)	(266,248)	(265,393)	(264,544)	(263,699)	(262,852)	(262,002)	(261,148)	(260,289)	(259,427)	(258,563)	(263,675)					CS					
16	256	DEFERRED GAINS DISPOSITION UTILITY PLANT	(41,784)	(41,303)	(40,823)	(40,343)	(39,863)	(39,383)	(38,903)	(38,424)	(37,944)	(37,464)	(36,984)	(36,504)	(36,024)	(38,904)					RB					
17	257	UNAMORT GAIN ON REACQUIRED DEBT	(1,781)	(1,761)	(1,740)	(1,720)	(1,699)	(1,679)	(1,658)	(1,638)	(1,617)	(1,597)	(1,576)	(1,556)	(1,535)	(1,658)					CS					
18	283	ACCUM DEF INCOME TAX-ACCEL AMORT PROP	(9,678,364)	(9,729,766)	(9,780,245)	(9,836,990)	(9,888,809)	(9,937,389)	(9,987,664)	(10,053,070)	(10,097,347)	(10,141,099)	(10,186,626)	(10,231,970)	(10,285,368)	(9,987,285)					CS					
19		DEFERRED CREDITS	(12,924,011)	(13,017,595)	(13,096,436)	(13,140,999)	(13,177,442)	(13,200,287)	(13,237,336)	(13,290,666)	(13,320,347)	(13,366,042)	(13,394,229)	(13,435,587)	(13,468,325)	(13,236,100)										
20																										
21		TOTAL LIABILITIES AND OTHER CREDITS	(44,702,960)	(44,916,516)	(44,950,165)	(45,187,825)	(45,490,497)	(45,770,046)	(46,123,607)	(46,442,031)	(46,676,244)	(46,955,980)	(47,006,942)	(47,112,233)	(47,194,113)	(46,040,705)										

Totals may not add due to rounding.

REFERENCE: RB=RATE BASE; WC=WORKING CAPITAL; CS=CAPITAL STRUCTURE; ORP=OTHER RETURN PROVIDED; NEU=NON-ELECTRIC UTILITY

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION:

Derive the 13-month average system balance sheet by primary account by month for the test year, the prior year and the most recent historical year. For accounts including non-electric utility amounts, show these amounts as a separate subaccount.

Type of Data Shown:

\_\_\_ Projected Test Year Ended \_\_\_/\_\_\_/\_\_\_  
X Prior Year Ended 12/31/16  
 \_\_\_ Historical Test Year Ended \_\_\_/\_\_\_/\_\_\_

COMPANY: FLORIDA POWER & LIGHT COMPANY  
 AND SUBSIDIARIES

DOCKET NO.: 160021-EI

(\$000)

Witness: Robert E. Barrett, Jr.

Line No.	ACCOUNT NO.	ACCOUNT NAME	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	13 MONTH AVERAGE	REFERENCE
																	RB WC CS ORP NEU
1		UTILITY PLANT															
2																	
3																	
4	101 & 106	ELECTRIC PLANT IN SERVICE	41,176,814	41,350,857	41,561,613	41,856,581	43,254,240	43,584,140	43,660,342	43,871,272	44,106,028	44,391,563	44,508,566	45,129,857	46,254,730	43,437,431	RB
5	102	ELECTRIC PLANT PURCHASED OR SOLD	152	152	152	152	152	152	152	152	152	152	152	152	152	152	RB
6	105	ELECTRIC PLANT HELD FOR FUTURE USE	240,262	241,556	242,547	243,307	228,192	228,674	229,116	229,982	230,724	231,430	232,191	234,028	236,406	234,494	RB
7	107	CONSTRUCTION WORK IN PROGRESS-ELECTRIC	2,964,145	2,996,027	3,039,675	3,094,324	2,065,485	2,107,708	2,234,567	2,327,448	2,391,726	2,393,184	2,425,784	2,079,307	1,385,629	2,423,464	RB
8	108 & 111	ACCUM PROV DEPR-ELEC UTILITY PLANT	(13,979,746)	(14,038,121)	(14,119,365)	(14,206,792)	(14,299,841)	(14,384,361)	(14,341,098)	(14,415,118)	(14,513,764)	(14,615,600)	(14,561,648)	(14,641,998)	(14,687,963)	(14,369,646)	RB
9	114	ELECTRIC PLANT ACQUISITION ADJUSTMENTS	107,383	107,383	107,383	107,383	107,383	107,383	107,383	107,383	107,383	107,383	107,383	107,383	107,383	107,383	RB
10	115	ACCUM PROV AMORT ELEC PLANT ACQ ADJ	(68,916)	(69,054)	(69,192)	(69,330)	(69,468)	(69,606)	(69,744)	(69,882)	(70,020)	(70,158)	(70,296)	(70,434)	(70,572)	(69,744)	RB
11	120.1	NUC FUEL IN PROCESS	440,712	449,512	476,801	500,886	439,004	446,155	446,235	470,283	499,371	503,039	427,459	460,637	461,333	463,187	RB
12	120.2	NUC FUEL MAT & ASSEMBLIES	0	0	0	0	0	0	0	0	0	0	0	0	0	0	RB
13	120.3	NUC FUEL MAT & ASSEMBLIES-IN REACTOR	806,891	806,891	806,891	806,891	823,027	781,048	781,048	781,048	781,048	781,048	795,714	795,714	795,714	795,613	RB
14	120.4	SPENT NUCLEAR FUEL	80,655	80,655	80,655	80,655	80,655	80,655	80,655	80,655	80,655	80,655	80,655	80,655	80,655	80,655	RB
15	120.5	ACCUM PROV AMORT NUCLEAR FUEL ASSEMBLIES	(589,444)	(608,907)	(624,370)	(640,707)	(605,268)	(579,719)	(596,965)	(613,855)	(630,901)	(647,834)	(598,592)	(615,705)	(632,266)	(614,026)	RB
16	120.6	NUCLEAR FUEL UNDER CAPITAL LEASES	0	0	0	0	0	0	0	0	0	0	0	0	0	0	RB
17		UTILITY PLANT	31,158,907	31,298,950	31,482,789	31,753,350	32,003,560	32,262,229	32,511,725	32,749,567	32,962,402	33,134,861	33,327,369	33,538,595	33,911,200	32,468,962	
18																	
19		OTHER PROPERTY AND INVESTMENTS															
20																	
21	121	NONUTILITY PROPERTY	11,588	11,566	11,543	11,520	11,488	11,475	11,453	11,430	11,407	11,385	11,362	11,340	11,317	11,453	NEU
22	122	ACCUM PROV FOR DEPREC-NONUTILITY PROPTY	0	0	0	0	0	0	0	0	0	0	0	0	0	0	NEU
23	123	INVESTMENT IN ASSOCIATED COMPANIES	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	NEU
24	124	OTHER INVESTMENTS	0	0	0	0	0	0	0	0	0	0	0	0	0	0	ORP
25	125	SINKING FUNDS	0	0	0	0	0	0	0	0	0	0	0	0	0	0	ORP
26	128	OTHER SPECIAL FUNDS	3,492,572	3,509,804	3,486,053	3,502,884	3,519,871	3,537,821	3,556,192	3,575,030	3,558,056	3,577,054	3,595,499	3,613,105	3,630,659	3,550,338	ORP
27		OTHER PROPERTY AND INVESTMENTS	3,504,180	3,521,370	3,497,596	3,514,404	3,531,369	3,549,096	3,567,645	3,586,460	3,569,483	3,588,439	3,606,862	3,624,445	3,641,977	3,561,791	
28																	
29		CURRENT AND ACCRUED ASSETS															
30																	
31	131	CASH	39,725	37,063	34,407	32,111	29,910	27,962	26,078	22,193	18,308	14,424	10,539	6,654	4,770	23,396	RB
32	132	INTEREST SPECIAL DEPOSITS	0	0	0	0	0	0	0	0	0	0	0	0	0	0	RB
33	134	OTHER SPECIAL DEPOSITS	2,146	2,146	2,146	2,146	2,146	2,146	2,146	2,146	2,146	2,146	2,146	2,146	2,146	2,146	RB
34	135	WORKING FUNDS	3	3	3	3	3	3	3	3	3	3	3	3	3	3	RB
35	136	TEMPORARY CASH INVESTMENTS	0	0	0	0	0	0	0	0	0	0	0	0	0	0	RB
36	141	NOTES RECEIVABLE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	RB
37	142	CUSTOMER ACCOUNTS RECEIVABLE	605,788	565,713	515,890	495,057	526,428	536,764	647,541	708,635	728,083	810,577	702,557	604,042	573,958	617,002	RB

Supporting Schedules: B-4, B-7, B-21

Recap Schedules: B-1

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION:

Derive the 13-month average system balance sheet by primary account by month for the test year, the prior year and the most recent historical year. For accounts including non-electric utility amounts, show these amounts as a separate subaccount.

Type of Data Shown:

\_\_\_ Projected Test Year Ended / / /  
X Prior Year Ended 12/31/16  
 \_\_\_ Historical Test Year Ended / / /

COMPANY: FLORIDA POWER & LIGHT COMPANY  
 AND SUBSIDIARIES

DOCKET NO.: 160021-EI

(\$000)

Witness: Robert E. Barrett, Jr.

Line No.	ACCOUNT NO.	ACCOUNT NAME	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	REFERENCE RB WC CS ORP NEU
			DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	13 MONTH AVERAGE				
1	143	OTHER ACCOUNTS RECEIVABLE	103,469	124,166	126,255	110,138	100,247	104,245	105,433	101,414	108,435	107,917	100,808	113,234	107,670	108,725	RB			
2	144	ACCUM PROV UNCOLLECTIBLE ACCOUNTS	(5,497)	(4,232)	(3,859)	(3,855)	(4,282)	(4,937)	(6,266)	(7,205)	(8,156)	(7,867)	(7,297)	(6,758)	(5,864)	(5,852)	RB			
3	145	NOTES RECEIVABLE FROM ASSOC COMPANIES	0	0	0	0	0	0	0	0	0	0	0	0	0	0	RB			
4	146	ACCOUNT RECEIVABLE FROM ASSOC COMPANIES	35,305	35,305	35,305	35,305	35,305	35,305	35,305	35,305	35,305	35,305	35,305	35,305	35,305	35,305	RB			
5	151	FUEL STOCK	405,216	386,058	368,683	371,091	377,690	372,780	362,527	347,748	338,013	330,421	323,662	359,640	361,601	RB				
6	154	PLANT MATERIALS AND OPERATING SUPPLIES	489,494	481,234	474,873	469,241	468,327	472,217	480,420	484,412	487,862	489,143	482,494	479,127	482,649	480,115	RB			
7	155	MERCHANDISE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	RB			
8	158.1	ALLOWANCE INVENTORY	0	0	0	0	0	0	0	0	0	0	0	0	0	0	RB			
9	163	STORES EXPENSE UNDISTRIBUTED	158	1,214	2,075	2,333	3,023	3,392	3,508	3,235	2,114	1,579	621	512	158	1,840	RB			
10	165	PREPAYMENTS	114,539	134,980	132,079	134,841	130,315	117,364	119,308	154,819	146,823	140,178	131,366	157,757	116,907	133,160	RB			
11	171	INTEREST & DIVIDENDS RECEIVABLE	2	2	2	2	2	2	2	2	2	2	2	2	2	2	RB			
12	172	RENTS RECEIVABLE	28,750	30,577	32,397	11,791	13,611	15,431	17,281	19,101	20,921	22,741	24,561	26,381	28,201	22,442	RB			
13	173	ACCRUED UTILITY REVENUES	220,675	193,127	177,079	195,865	216,378	248,296	260,355	275,896	290,244	274,371	266,395	240,903	234,654	238,020	RB			
14	174	MISCELLANEOUS CURRENT AND ACCRUED ASSETS	24,484	25,777	26,493	26,752	27,084	26,894	26,521	26,585	26,303	25,882	25,833	26,025	26,203	26,203	RB			
15	175 & 176	DERIVATIVE ASSETS - NOT HEDGED	5,248	5,248	5,248	5,248	5,248	5,248	5,248	5,248	5,248	5,248	5,248	5,248	5,248	5,248	RB			
16		CURRENT AND ACCRUED ASSETS	2,069,504	1,998,380	1,929,074	1,888,089	1,931,436	1,967,610	2,095,662	2,194,115	2,211,388	2,259,463	2,111,002	2,014,243	1,971,649	2,049,355				
17		DEFERRED DEBITS																		
18																				
19																				
20	181	UNAMORTIZED DEBT EXPENSE	87,903	87,182	86,461	88,337	87,584	86,831	86,078	85,325	84,572	83,819	83,066	82,313	81,560	85,464	CS			
21	182	EXTRAORDINARY PROPERTY LOSSES	0	0	0	0	0	0	0	0	0	0	0	0	0	0	RB			
22	182.3	OTHER REGULATORY ASSETS	2,703,268	2,754,905	2,767,149	2,797,942	2,772,469	2,781,384	2,756,333	2,722,910	2,683,774	2,665,043	2,627,712	2,624,116	2,602,012	2,713,001	RB, CS			
23	183	PRELIM SURVEY & INVESTIGATION CHARGES	11,844	12,017	43,162	57,698	65,386	75,453	90,185	108,029	120,814	150,483	172,007	193,983	6,467	85,348	RB			
24	184	CLEARING ACCOUNTS	0	0	0	0	0	0	0	0	0	0	0	0	0	0	RB			
25	185	TEMPORARY FACILITIES	0	0	0	0	0	0	0	0	0	0	0	0	0	0	RB			
26	186	MISCELLANEOUS DEFERRED DEBITS	1,348,590	1,350,374	1,351,440	1,352,394	1,354,291	1,355,918	1,357,172	1,358,758	1,361,079	1,362,819	1,363,203	1,364,386	1,389,857	1,359,252	RB			
27	187	DEFERRED LOSSES DISPOSITION UTIL PLANT	0	0	0	0	0	0	0	0	0	0	0	0	0	0	RB			
28	188	RESEARCH, DEV & DEMONSTRAT EXPENDITURES	0	0	0	0	0	0	0	0	0	0	0	0	0	0	RB			
29	189	UNAMORT LOSS ON REACQUIRED DEBT	103,525	102,951	102,376	101,801	101,285	100,769	100,253	99,737	99,221	98,705	98,188	97,672	97,156	100,280	CS			
30	190	ACCUMULATED DEFERRED INCOME TAXES	979,900	977,071	941,712	950,385	953,251	962,399	970,724	977,025	984,522	988,331	989,400	992,828	999,085	974,355	CS			
31		DEFERRED DEBITS	5,235,030	5,284,501	5,292,300	5,348,537	5,334,266	5,362,753	5,360,745	5,351,784	5,343,982	5,349,200	5,333,578	5,355,299	5,178,139	5,317,701				
32																				
33		TOTAL ASSETS AND OTHER DEBITS	41,967,601	42,103,201	42,201,759	42,504,380	42,800,632	43,141,689	43,535,776	43,881,927	44,087,235	44,331,982	44,378,810	44,533,582	44,702,964	43,997,809				
34																				
35		PROPRIETARY CAPITAL																		
36																				
37	201	COMMON STOCK ISSUED	(1,373,069)	(1,373,069)	(1,373,069)	(1,373,069)	(1,373,069)	(1,373,069)	(1,373,069)	(1,373,069)	(1,373,069)	(1,373,069)	(1,373,069)	(1,373,069)	(1,373,069)	(1,373,069)	CS			

13 MONTH AVERAGE BALANCE SHEET - SYSTEM BASIS

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Derive the 13-month average system balance sheet by primary account by month for the test year, the prior year and the most recent historical year. For accounts including non-electric utility amounts, show these amounts as a separate subaccount.

Type of Data Shown:  
 \_\_\_ Projected Test Year Ended \_\_\_/\_\_\_/\_\_\_  
 X Prior Year Ended 12/31/16  
 \_\_\_ Historical Test Year Ended \_\_\_/\_\_\_/\_\_\_

COMPANY: FLORIDA POWER & LIGHT COMPANY  
 AND SUBSIDIARIES

DOCKET NO.: 160021-EI

(\$000)

Witness: Robert E. Barrett, Jr.

Line No.	ACCOUNT NO.	ACCOUNT NAME	(1) DECEMBER	(2) JANUARY	(3) FEBRUARY	(4) MARCH	(5) APRIL	(6) MAY	(7) JUNE	(8) JULY	(9) AUGUST	(10) SEPTEMBER	(11) OCTOBER	(12) NOVEMBER	(13) DECEMBER	(14) 13 MONTH AVERAGE	(15) REFERENCE
1	204	PREFERRED STOCK ISSUED	0	0	0	0	0	0	0	0	0	0	0	0	0	0	NEU
2	207	PREMIUM ON CAPITAL STOCK	0	0	0	0	0	0	0	0	0	0	0	0	0	0	CS
3	210	GAIN ON RESALE/CANCEL REACQ CAPIT STOCK	0	0	0	0	0	0	0	0	0	0	0	0	0	0	CS
4	211	MISCELLANEOUS PAID IN CAPITAL	(7,736,000)	(7,736,000)	(7,736,000)	(7,736,000)	(7,736,000)	(7,736,000)	(7,736,000)	(7,871,873)	(7,871,873)	(7,871,873)	(7,871,873)	(7,871,873)	(7,871,873)	(7,798,710)	CS
5	214	CAPITAL STOCK EXPENSE	3,741	3,741	3,741	3,741	3,741	3,741	3,741	3,741	3,741	3,741	3,741	3,741	3,741	3,741	CS
6	216	UNAPPROPRIATED RETAINED EARNINGS	(5,622,495)	(5,787,985)	(5,890,806)	(6,017,510)	(6,118,539)	(6,281,197)	(6,445,422)	(6,634,224)	(6,825,638)	(7,004,805)	(7,137,581)	(7,245,114)	(7,368,904)	(6,490,786)	CS
7		PROPRIETARY CAPITAL	(14,727,822)	(14,893,313)	(14,996,133)	(15,122,837)	(15,223,866)	(15,386,524)	(15,550,749)	(15,875,435)	(16,066,849)	(16,246,015)	(16,378,792)	(16,486,325)	(16,610,114)	(15,658,829)	
8																	
9		LONG TERM DEBT															
10																	
11	221	BONDS	(10,280,944)	(10,280,944)	(10,248,388)	(10,548,388)	(10,548,388)	(10,548,388)	(10,548,388)	(10,548,388)	(10,518,565)	(10,518,565)	(10,518,565)	(10,518,565)	(10,518,565)	(10,472,696)	CS
12	223	ADV ASSOC CO	0	0	0	0	0	0	0	0	0	0	0	0	0	0	CS
13	224	OTHER LONG-TERM DEBT	0	0	0	0	0	0	0	0	0	0	0	0	0	0	CS
14	225	UNAMOR PREMIUM ON LONG-TERM DEBT	0	0	0	0	0	0	0	0	0	0	0	0	0	0	CS
15	226	UNAMOR DISCOUNT ON LONG-TERM DEBT-DEBIT	34,167	34,015	33,863	33,711	33,559	33,407	33,255	33,103	32,951	32,799	32,647	32,495	32,343	33,255	CS
16		LONG TERM DEBT	(10,246,777)	(10,246,929)	(10,214,525)	(10,514,677)	(10,514,829)	(10,514,981)	(10,515,133)	(10,515,285)	(10,485,615)	(10,485,767)	(10,485,919)	(10,486,071)	(10,486,223)	(10,439,441)	
17																	
18		OTHER NONCURRENT LIABILITIES															
19																	
20	227	OBLIGATIONS UNDER CAPITAL LEASES-NONCURR	(52,071)	(52,071)	(52,071)	(52,071)	(52,071)	(52,071)	(52,071)	(52,071)	(52,071)	(52,071)	(50,681)	(50,681)	(50,681)	(51,750)	CS
21	228.1	ACCUM PROVISION - PROPERTY INSURANCE	(118,311)	(118,400)	(118,489)	(118,578)	(118,667)	(118,756)	(118,846)	(118,935)	(119,024)	(119,113)	(119,203)	(119,292)	(119,382)	(118,846)	RB
22	228.2	ACCUM PROVISION - INJURIES & DAMAGES	(16,896)	(16,996)	(16,896)	(17,396)	(17,296)	(17,196)	(18,196)	(18,096)	(17,996)	(19,496)	(19,396)	(19,296)	(20,796)	(18,150)	RB
23	228.3	ACCUM PROVISION - PENSION & DEFERRED BENEFITS	(233,019)	(232,588)	(232,157)	(232,300)	(231,869)	(231,438)	(231,007)	(230,575)	(230,144)	(229,713)	(229,282)	(228,851)	(228,420)	(230,874)	RB
24	228.4	ACCUM PROVISION - OPERATING RESERVES	(160,686)	(167,965)	(172,893)	(174,532)	(158,341)	(164,859)	(173,096)	(181,215)	(188,860)	(191,813)	(178,005)	(185,250)	(193,542)	(176,235)	RB
25	229	ACCUMULATED PROVISION FOR RATE REFUNDS	0	0	0	0	0	0	0	0	0	0	0	0	0	0	RB
26	230	ASSET RETIREMENT OBLIGATION - LIABILITY	(1,433,577)	(1,439,943)	(1,446,336)	(1,452,759)	(1,459,209)	(1,465,689)	(1,472,197)	(1,478,734)	(1,485,301)	(1,491,897)	(1,498,522)	(1,505,178)	(1,511,860)	(1,472,400)	RB
27		OTHER NONCURRENT LIABILITIES	(2,014,560)	(2,027,963)	(2,038,842)	(2,047,635)	(2,037,453)	(2,050,009)	(2,065,411)	(2,079,626)	(2,093,396)	(2,104,103)	(2,095,088)	(2,108,546)	(2,124,680)	(2,068,255)	
28																	
29		CURRENT AND ACCRUED LIABILITIES															
30																	
31	231	NOTES PAYABLE	(1,019,228)	(672,288)	(841,043)	(676,694)	(530,447)	(475,627)	(737,886)	(425,856)	(338,971)	(358,219)	(147,119)	(494,604)	(361,740)	(544,594)	CS
32	232	ACCOUNTS PAYABLE	(507,599)	(546,924)	(515,670)	(481,529)	(603,298)	(654,390)	(578,103)	(615,099)	(626,430)	(601,941)	(547,806)	(539,640)	(579,894)	(569,102)	RB
33	233	NOTES PAYABLE TO ASSOCIATED COMPANIES	0	0	0	0	0	0	0	0	0	0	0	0	0	0	RB
34	234	ACCOUNTS PAYABLE TO ASSOCIATED COMPANIES	(30,787)	(30,837)	(30,886)	(30,933)	(30,980)	(31,027)	(31,074)	(31,121)	(31,168)	(31,215)	(31,262)	(31,309)	(31,356)	(31,068)	RB
35	235	CUSTOMER DEPOSITS	(469,146)	(468,234)	(467,322)	(466,410)	(465,498)	(464,586)	(463,673)	(462,761)	(461,849)	(460,937)	(460,025)	(459,113)	(458,201)	(463,673)	CS
36	236	TAXES ACCRUED	(160,560)	(180,841)	(150,408)	(170,736)	(180,747)	(249,512)	(314,442)	(389,167)	(487,819)	(556,401)	(608,969)	(125,120)	(75,446)	(280,782)	RB
37	237	INTEREST ACCRUED	(109,841)	(146,344)	(107,571)	(123,204)	(116,078)	(129,770)	(103,460)	(140,426)	(109,142)	(118,503)	(111,240)	(124,796)	(107,053)	(119,033)	RB



FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Derive the 13-month average system balance sheet by primary account by month for the test year, the prior year and the most recent historical year. For accounts including non-electric utility amounts, show these amounts as a separate subaccount.

Type of Data Shown:  
 \_\_\_ Projected Test Year Ended \_\_\_/\_\_\_/\_\_\_  
 X Prior Year Ended 12/31/16  
 \_\_\_ Historical Test Year Ended \_\_\_/\_\_\_/\_\_\_

COMPANY: FLORIDA POWER & LIGHT COMPANY  
 AND SUBSIDIARIES

Witness: Robert E. Barrett, Jr.

DOCKET NO.: 160021-EI

(\$000)

Line No.	ACCOUNT NO.	ACCOUNT NAME	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	13 MONTH AVERAGE	REFERENCE	
																	(1)	(2)
1	238	DIVIDENDS DECLARED	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	RB
2	239	MATURED LONG-TERM DEBT	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	RB
3	240	MATURED INTEREST	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	RB
4	241	TAX COLLECTIONS PAYABLE	(80,063)	(73,600)	(68,883)	(69,804)	(76,166)	(80,292)	(88,703)	(97,717)	(100,605)	(99,063)	(98,780)	(87,787)	(82,085)	(84,885)	RB	
5	242	MISC CURRENT AND ACCRUED LIABILITIES	(526,489)	(608,365)	(428,544)	(331,834)	(502,855)	(529,032)	(451,675)	(549,840)	(536,563)	(451,370)	(532,762)	(553,481)	(625,501)	(509,870)	RB	
6	243	OBLIGATIONS UNDER CAPITAL LEASES-CURRENT	(1,340)	(1,340)	(1,340)	(1,340)	(1,340)	(1,340)	(1,340)	(1,340)	(1,340)	0	(1,390)	(1,390)	(1,390)	(1,248)	CS	
7	244	DERIVATIVE LIABILITY - NOT HEDGED	(235,307)	(235,307)	(235,307)	(235,307)	(235,307)	(235,307)	(235,307)	(235,307)	(235,307)	(235,307)	(235,307)	(235,307)	(235,307)	(235,307)	RB	
8		CURRENT AND ACCRUED LIABILITIES	(3,140,360)	(2,964,081)	(2,846,974)	(2,587,792)	(2,742,717)	(2,850,882)	(3,005,662)	(2,948,632)	(2,929,188)	(2,912,946)	(2,774,648)	(2,652,510)	(2,557,931)	(2,839,563)		
9		DEFERRED CREDITS																
10		DEFERRED CREDITS																
11		DEFERRED CREDITS																
12	252	CUSTOMER ADVANCES FOR CONSTRUCTION	(3,207)	(3,154)	(3,028)	(2,734)	(2,698)	(2,659)	(2,691)	(2,577)	(2,481)	(2,166)	(3,164)	(3,252)	(3,287)	(2,854)	RB	
13	253	OTHER DEFERRED CREDITS	(211,802)	(208,475)	(207,589)	(206,702)	(196,056)	(195,170)	(191,843)	(188,517)	(185,190)	(181,864)	(176,097)	(175,211)	(174,324)	(192,218)	RB	
14	254	OTHER REGULATORY LIABILITIES	(2,740,421)	(2,768,652)	(2,813,475)	(2,839,682)	(2,825,182)	(2,795,201)	(2,782,821)	(2,763,825)	(2,747,556)	(2,753,387)	(2,751,874)	(2,754,424)	(2,755,901)	(2,776,338)	RB, CS	
15	255	ACCUM DEFERRED INVESTMENT TAX CREDIT	(157,869)	(157,983)	(157,814)	(157,479)	(157,046)	(156,556)	(156,033)	(155,490)	(154,936)	(154,375)	(153,810)	(229,144)	(268,570)	(170,546)	CS	
16	256	DEFERRED GAINS DISPOSITION UTILITY PLANT	(47,583)	(47,098)	(46,612)	(46,126)	(45,640)	(45,154)	(44,673)	(44,191)	(43,710)	(43,228)	(42,747)	(42,265)	(41,784)	(44,678)	RB	
17	257	UNAMORT GAIN ON REACQUIRED DEBT	(2,027)	(2,006)	(1,986)	(1,965)	(1,945)	(1,924)	(1,904)	(1,883)	(1,863)	(1,842)	(1,822)	(1,802)	(1,781)	(1,904)	CS	
18	281 282	ACCUM DEF INCOME TAX-ACCEL AMORT PROP	(8,675,169)	(8,783,542)	(8,874,777)	(8,976,745)	(9,053,196)	(9,142,625)	(9,218,852)	(9,306,461)	(9,376,446)	(9,446,264)	(9,514,846)	(9,584,029)	(9,678,364)	(9,203,178)	CS	
19	283	DEFERRED CREDITS	(11,838,078)	(11,970,911)	(12,105,280)	(12,231,434)	(12,281,763)	(12,339,288)	(12,398,816)	(12,462,944)	(12,512,182)	(12,583,126)	(12,644,360)	(12,800,126)	(12,924,011)	(12,391,717)		
20																		
21		TOTAL LIABILITIES AND OTHER CREDITS	(41,967,597)	(42,103,197)	(42,201,755)	(42,504,375)	(42,800,628)	(43,141,684)	(43,535,772)	(43,881,922)	(44,087,230)	(44,331,958)	(44,378,806)	(44,533,577)	(44,702,960)	(43,397,805)		
22																		
23																		
24		Totals may not add due to rounding.																
25																		
26		REFERENCE: RB=RATE BASE; WC=WORKING CAPITAL; CS=CAPITAL STRUCTURE; ORP=OTHER RETURN PROVIDED; NEU=NON-ELECTRIC UTILITY																
27																		
28																		
29																		
30																		
31																		
32																		
33																		
34																		
35																		
36																		
37																		

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Derive the 13-month average system balance sheet by primary account by month for the test year, the prior year and the most recent historical year. For accounts including non-electric utility amounts, show these amounts as a separate subaccount.

Type of Data Shown:  
 \_\_\_ Projected Test Year Ended \_\_\_/\_\_\_/\_\_\_  
 \_\_\_ Prior Year Ended \_\_\_/\_\_\_/\_\_\_  
X Historical Test Year Ended 12/31/15

COMPANY: FLORIDA POWER & LIGHT COMPANY  
 AND SUBSIDIARIES

DOCKET NO.: 160021-EI

(\$000)

Witness: Kim Ousdahl

Line No.	ACCOUNT NO.	ACCOUNT NAME	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	13 MONTH AVERAGE	REFERENCE		
																	RB	WC	NEU
1		UTILITY PLANT																	
2																			
3																			
4	101 & 106	ELECTRIC PLANT IN SERVICE	38,995,171	39,106,256	39,239,445	39,439,285	39,592,690	39,690,767	39,933,843	40,108,507	40,176,977	40,220,947	40,415,017	40,604,232	41,230,840	39,904,152			RB
5	102	ELECTRIC PLANT PURCHASED OR SOLD	37,975	37,975	38,054	38,063	38,063	38,042	152	152	152	152	152	0	0	17,610			RB
6	105	ELECTRIC PLANT HELD FOR FUTURE USE	236,245	236,247	236,248	242,580	242,172	242,132	236,278	239,010	239,055	239,082	239,112	238,707	237,859	238,825			RB
7	107	CONSTRUCTION WORK IN PROGRESS-ELECTRIC	1,911,312	1,902,367	1,913,491	2,224,522	2,282,223	2,394,689	2,533,996	2,656,427	2,808,806	2,912,537	3,036,772	3,123,949	3,079,865	2,521,614			RB
8	108 & 111	ACCUM PROV DEPR-ELEC UTILITY PLANT	(13,307,476)	(13,366,533)	(13,438,048)	(13,496,463)	(13,537,274)	(13,584,733)	(13,656,583)	(13,713,304)	(13,761,019)	(13,691,064)	(13,733,328)	(13,781,759)	(13,832,509)	(13,607,701)			RB
9	114	ELECTRIC PLANT ACQUISITION ADJ	107,383	107,383	107,383	107,383	107,383	107,383	107,383	107,383	107,383	107,383	107,383	107,383	107,383	107,383			RB
10	115	ACCUM PROV AMORT ELEC PLANT ACQ ADJ	(67,257)	(67,395)	(67,534)	(67,672)	(67,810)	(67,949)	(68,087)	(68,226)	(68,364)	(68,502)	(68,641)	(68,779)	(68,917)	(68,087)			RB
11	120.1	NUC FUEL IN PROCESS	354,058	358,280	385,079	389,643	332,630	340,547	340,801	377,735	411,443	451,856	369,342	398,607	345,930	375,166			RB
12	120.2	NUC FUEL MAT & ASSEMBLIES	0	0	0	0	0	0	0	0	0	0	0	0	0	0			RB
13	120.3	NUC FUEL MAT & ASSEMBLIES-IN REACTOR	817,025	817,112	817,115	817,150	838,426	838,535	838,557	838,874	839,032	839,040	853,244	853,052	866,574	836,441			RB
14	120.4	SPENT NUCLEAR FUEL	46,288	46,288	46,288	46,288	60,655	60,655	60,655	60,655	60,655	60,655	49,481	49,481	93,732	57,060			RB
15	120.5	ACCUM PROV AMORT NUCLEAR FUEL ASSEMBLIES	(501,089)	(519,214)	(535,188)	(551,174)	(516,970)	(533,646)	(551,950)	(570,886)	(589,382)	(604,042)	(556,310)	(569,529)	(587,008)	(552,798)			RB
16	120.6	NUCLEAR FUEL UNDER CAPITAL LEASES	0	0	0	0	0	0	0	0	0	0	0	0	0	0			RB
17		UTILITY PLANT	28,629,635	28,659,766	28,742,323	29,189,774	29,372,188	29,526,424	29,775,044	30,036,347	30,224,739	30,468,044	30,732,225	30,955,345	31,473,778	29,829,664			
18																			
19		OTHER PROPERTY AND INVESTMENTS																	
20																			
21	121	NONUTILITY PROPERTY	12,338	12,315	12,292	12,270	12,247	12,225	11,739	11,701	11,678	11,656	11,641	11,699	11,996	11,984			NEU
22	122	ACCUM PROV FOR DEPREC-NONUTILITY PROPTY	0	0	0	0	0	0	0	0	0	0	0	0	0	0			NEU
23	123	INVESTMENT IN ASSOCIATED COMPANIES	0	0	0	0	0	0	0	0	115	(0)	0	700,000	0	53,855			NEU
24	124	OTHER INVESTMENTS	0	0	0	0	0	0	0	0	0	0	0	0	0	0			ORP
25	125	SINKING FUNDS	0	0	0	0	0	0	0	0	0	0	0	0	0	0			ORP
26	128	OTHER SPECIAL FUNDS	3,565,474	3,575,228	3,548,916	3,588,393	3,605,505	3,635,155	3,580,400	3,594,756	3,574,753	3,462,192	3,471,416	3,479,200	3,546,457	3,555,988			ORP
27		OTHER PROPERTY AND INVESTMENTS	3,577,811	3,587,543	3,561,208	3,600,682	3,617,752	3,647,380	3,592,139	3,606,457	3,586,546	3,473,848	3,483,058	4,190,898	3,558,453	3,621,827			
28																			
29		CURRENT AND ACCRUED ASSETS																	
30																			
31	131	CASH	14,509	13,727	23,970	27,816	20,024	42,782	102,522	67,066	140,464	77,503	58,877	138,980	58,637	60,529			RB
32	132	INTEREST SPECIAL DEPOSITS	0	0	0	0	0	0	0	0	0	0	0	0	0	0			RB
33	134	OTHER SPECIAL DEPOSITS	2,348	2,528	2,348	2,417	2,417	2,417	2,417	2,417	2,417	2,146	2,146	2,146	1,742	2,301			RB
34	135	WORKING FUNDS	3	3	3	3	3	3	3	3	3	3	3	3	3	3			RB
35	136	TEMPORARY CASH INVESTMENTS	1	931	621	381	946	516	1	1,801	20,051	706	881	1	0	2,065			RB
36	141	NOTES RECEIVABLE	0	0	0	0	0	0	0	0	0	0	0	0	0	0			RB
37	142	CUSTOMER ACCOUNTS RECEIVABLE	554,720	582,266	544,547	515,362	556,318	626,483	660,118	751,054	745,015	771,088	723,739	673,567	605,652	639,225			RB

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION:

Derive the 13-month average system balance sheet by primary account by month for the test year, the prior year and the most recent historical year. For accounts including non-electric utility amounts, show these amounts as a separate subaccount.

Type of Data Shown:

Projected Test Year Ended \_\_\_/\_\_\_/\_\_\_  
 Prior Year Ended \_\_\_/\_\_\_/\_\_\_  
 Historical Test Year Ended 12/31/15

COMPANY: FLORIDA POWER & LIGHT COMPANY  
 AND SUBSIDIARIES

DOCKET NO.: 160021-EI

(\$000)

Witness: Kim Ousdahl

Line No.	ACCOUNT NO.	ACCOUNT NAME	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	13 MONTH AVERAGE	REFERENCE		
			DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	CS	ORP	NEU				
1	143	OTHER ACCOUNTS RECEIVABLE	58,057	81,026	90,607	93,484	79,599	93,084	91,327	87,136	90,810	91,876	93,716	78,836	85,718	85,778				RB		
2	144	ACCUM PROV UNCOLLECTIBLE ACCOUNTS	(6,714)	(4,846)	(3,639)	(3,671)	(3,984)	(4,798)	(6,099)	(7,490)	(8,251)	(8,110)	(7,445)	(8,471)	(5,327)	(5,911)				RB		
3	145	NOTES RECEIVABLE FROM ASSOC COMPANIES	0	0	0	0	0	0	0	0	0	0	0	0	0	0				RB		
4	146	ACCOUNT RECEIVABLE FROM ASSOC COMPANIES	34,255	26,856	30,386	24,406	21,075	20,331	20,293	20,024	14,898	13,275	9,428	3,325	3,588	18,826				RB		
5	151	FUEL STOCK	405,057	394,439	386,203	386,061	382,377	393,687	395,395	391,031	384,458	383,483	382,210	367,521	362,328	385,711				RB		
6	154	PLANT MATERIALS AND OPERATING SUPPLIES	442,839	446,564	447,961	452,203	454,227	480,171	473,913	474,940	482,538	502,050	498,242	493,277	463,335	468,836				RB		
7	155	MERCHANDISE	0	0	0	0	0	0	0	0	0	0	0	0	0	0				RB		
8	158.1	ALLOWANCE INVENTORY	0	0	0	0	0	0	0	0	0	0	0	0	0	0				RB		
9	163	STORES EXPENSE UNDISTRIBUTED	158	1,214	2,075	2,333	3,023	3,392	3,508	3,235	2,114	1,579	1,335	2,995	285	2,096				RB		
10	165	PREPAYMENTS	114,863	134,758	132,156	144,606	140,689	131,035	159,456	168,368	171,706	156,966	159,768	174,649	139,990	148,370				RB		
11	171	INTEREST & DIVIDENDS RECEIVABLE	0	0	0	0	0	0	0	0	0	0	0	0	0	0				RB		
12	172	RENTS RECEIVABLE	25,852	26,912	28,562	20,832	13,437	15,015	18,622	19,524	21,690	23,194	25,014	26,554	32,470	22,883				RB		
13	173	ACCRUED UTILITY REVENUES	223,136	200,589	192,658	228,148	250,016	287,532	281,412	276,267	284,067	261,972	259,591	245,035	248,253	247,283				RB		
14	174	MISCELLANEOUS CURRENT AND ACCRUED ASSETS	8,962	17,187	23,389	22,767	29,389	31,371	25,748	29,974	33,748	23,865	22,628	15,333	10,016	22,643				RB		
15	175 & 176	DERIVATIVE ASSETS - NOT HEDGED	6,428	6,715	8,502	5,255	6,584	7,924	8,263	6,477	8,023	5,248	5,748	5,211	4,226	6,354				RB		
16		CURRENT AND ACCRUED ASSETS	1,884,073	1,930,867	1,908,350	1,920,402	1,956,120	2,090,956	2,236,900	2,291,828	2,393,551	2,306,647	2,235,883	2,220,963	2,008,915	2,106,589						
17																						
18		DEFERRED DEBITS																				
19																						
20	181	UNAMORTIZED DEBT EXPENSE	85,005	84,353	85,073	84,366	83,720	83,566	83,544	82,903	82,265	81,828	80,959	86,071	79,071	83,333				CS		
21	182	EXTRAORDINARY PROPERTY LOSSES	0	0	0	0	0	0	0	0	0	0	0	0	0	0				RB		
22	182.3	OTHER REGULATORY ASSETS	1,982,858	2,059,925	2,013,638	1,982,995	1,872,012	1,821,087	1,738,983	1,677,792	1,687,703	2,397,606	2,423,079	2,330,197	2,354,294	2,024,787				RB		
23	183	PRELIM SURVEY & INVESTIGATION CHARGES	13,160	11,308	7,852	8,077	8,259	8,783	9,189	9,467	9,800	10,543	10,557	11,403	32,905	11,623				RB		
24	184	CLEARING ACCOUNTS	8	105	69	101	77	155	108	10	7	0	(13)	7	4	49				RB		
25	185	TEMPORARY FACILITIES	0	0	0	0	0	0	0	0	0	0	0	0	0	0				RB		
26	186	MISCELLANEOUS DEFERRED DEBITS	1,578,185	1,581,549	1,584,730	1,297,019	1,299,885	1,303,601	1,306,793	1,393,167	1,395,064	1,399,679	1,319,378	1,320,211	1,374,183	1,398,419				RB		
27	187	DEFERRED LOSSES DISPOSITION UTIL PLANT	0	0	0	0	0	0	0	0	0	0	0	0	0	0				RB		
28	188	RESEARCH, DEV & DEMONSTRAT EXPENDITURES	0	0	0	0	0	0	0	0	0	0	0	0	0	0				RB		
29	189	UNAMORT LOSS ON REACQUIRED DEBT	15,261	15,073	14,886	14,699	14,511	14,324	14,137	13,950	13,782	105,250	105,792	105,213	104,720	42,429				CS		
30	190	ACCUMULATED DEFERRED INCOME TAXES	1,257,347	1,284,411	1,257,011	1,239,338	1,240,126	1,247,576	1,262,841	1,263,543	1,268,105	1,278,195	1,274,556	1,266,039	1,275,774	1,260,989				CS		
31		DEFERRED DEBITS	4,931,825	5,016,725	4,963,059	4,626,594	4,518,590	4,479,092	4,415,596	4,440,830	4,434,707	5,272,900	5,214,309	5,119,940	5,221,252	4,819,632						
32																						
33		TOTAL ASSETS AND OTHER DEBITS	39,023,144	39,194,902	39,174,940	39,337,433	39,464,650	39,743,852	40,019,680	40,375,482	40,638,543	41,521,839	41,665,474	42,487,147	42,262,399	40,377,713						
34																						
35		PROPRIETARY CAPITAL																				
36																						
37	201	COMMON STOCK ISSUED	(1,373,069)	(1,373,069)	(1,373,069)	(1,373,069)	(1,373,069)	(1,373,069)	(1,373,069)	(1,373,069)	(1,373,069)	(1,373,069)	(1,373,069)	(1,373,069)	(1,373,069)	(1,373,069)				CS		

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Derive the 13-month average system balance sheet by primary account by month for the test year, the prior year and the most recent historical year. For accounts including non-electric utility amounts, show these amounts as a separate subaccount.

Type of Data Shown:

Projected Test Year Ended / /  
 Prior Year Ended / /  
 Historical Test Year Ended 12/31/15

COMPANY: FLORIDA POWER & LIGHT COMPANY  
 AND SUBSIDIARIES

DOCKET NO.: 160021-EI

(\$000)

Witness: Kim Ousdahl

Line No.	ACCOUNT NO.	ACCOUNT NAME	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	13 MONTH AVERAGE	REFERENCE RB CS ORP NEU	WC
			DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER						
1	204	PREFERRED STOCK ISSUED	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	CS	
2	207	PREMIUM ON CAPITAL STOCK	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	CS	
3	210	GAIN ON RESALE/CANCEL REACQ CAPIT STOCK	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	CS	
4	211	MISCELLANEOUS PAID IN CAPITAL	(6,281,994)	(6,831,994)	(6,831,994)	(6,832,000)	(6,832,000)	(6,832,000)	(6,832,000)	(6,832,000)	(6,832,000)	(6,832,000)	(6,861,115)	(7,736,000)	(7,736,000)	(7,736,000)	(7,736,000)	(7,070,084)	CS		
5	214	CAPITAL STOCK EXPENSE	3,741	3,741	3,741	3,741	3,741	3,741	3,741	3,741	3,741	3,741	3,741	3,741	3,741	3,741	3,741	3,741	3,741	CS	
6	216	UNAPPROPRIATED RETAINED EARNINGS	(5,499,450)	(5,649,164)	(5,742,859)	(5,858,672)	(5,949,854)	(6,119,904)	(6,293,682)	(6,481,275)	(6,672,635)	(6,872,783)	(6,911,623)	(7,044,326)	(7,044,326)	(7,044,326)	(6,447,361)	(6,265,661)	CS		
7		PROPRIETARY CAPITAL	(13,150,771)	(13,850,484)	(13,944,179)	(14,059,999)	(14,151,181)	(14,321,231)	(14,485,009)	(14,682,602)	(14,903,077)	(15,888,110)	(16,016,950)	(16,149,653)	(15,552,688)	(14,705,072)					
8		LONG TERM DEBT																			
11	221	BONDS	(9,454,403)	(9,454,403)	(9,423,764)	(9,423,764)	(9,423,764)	(9,423,764)	(9,508,764)	(9,508,764)	(9,480,943)	(9,080,944)	(9,080,944)	(9,680,944)	(9,680,944)	(9,680,944)	(9,680,944)	(9,432,777)	CS		
12	223	ADV ASSOC CO	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	CS	
13	224	OTHER LONG-TERM DEBT	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	CS	
14	225	UNAMOR PREMIUM ON LONG-TERM DEBT	0	0	0	0	0	0	0	0	0	0	0	0	0	(300,000)	(400,000)	(53,846)	CS		
15	226	UNAMOR DISCOUNT ON LONG-TERM DEBT-DEBIT	35,992	35,840	35,888	35,536	35,384	35,231	35,079	34,927	34,775	34,623	34,471	35,289	35,129	35,228	35,228	35,228	CS		
18		LONG TERM DEBT	(9,418,411)	(9,418,563)	(9,388,076)	(9,388,228)	(9,388,380)	(9,388,532)	(9,473,685)	(9,473,837)	(9,446,168)	(9,046,321)	(9,046,473)	(9,945,655)	(10,045,815)	(9,451,395)					
17		OTHER NONCURRENT LIABILITIES																			
20	227	OBLIGATIONS UNDER CAPITAL LEASES-NONCURR	(53,411)	(53,411)	(53,411)	(53,411)	(53,411)	(53,411)	(53,411)	(53,411)	(53,411)	(53,411)	(53,411)	(53,411)	(52,071)	(52,071)	(52,071)	(53,101)	CS		
21	228.1	ACCUM PROVISION - PROPERTY INSURANCE	(121,823)	(121,994)	(122,314)	(122,613)	(122,724)	(122,746)	(122,494)	(122,584)	(117,647)	(118,064)	(119,701)	(119,280)	(118,459)	(118,957)	(120,957)	RB			
22	228.2	ACCUM PROVISION - INJURIES & DAMAGES	(24,370)	(24,177)	(19,803)	(19,583)	(16,317)	(15,004)	(15,769)	(15,315)	(15,932)	(17,011)	(17,955)	(17,334)	(17,258)	(18,141)	RB				
23	228.3	ACCUM PROVISION - PENSION & DEFERRED BENEFITS	(244,745)	(242,896)	(241,560)	(240,419)	(238,945)	(237,331)	(238,056)	(235,886)	(234,978)	(235,225)	(236,123)	(236,601)	(237,345)	(238,316)	RB				
24	228.4	ACCUM PROVISION - OPERATING RESERVES	(146,543)	(152,319)	(158,527)	(156,396)	(154,597)	(161,248)	(167,743)	(171,700)	(173,832)	(166,185)	(155,381)	(149,562)	(157,569)	(159,354)	RB				
25	229	ACCUMULATED PROVISION FOR RATE REFUNDS	(42)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(3)	RB		
26	230	ASSET RETIREMENT OBLIGATION - LIABILITY	(1,355,142)	(1,381,165)	(1,367,216)	(1,373,320)	(1,379,428)	(1,385,585)	(1,391,828)	(1,398,122)	(1,404,372)	(1,414,650)	(1,420,804)	(1,426,984)	(1,821,552)	(1,423,088)	RB				
27		OTHER NONCURRENT LIABILITIES	(1,946,075)	(1,955,960)	(1,962,831)	(1,965,741)	(1,965,421)	(1,975,305)	(1,987,300)	(1,997,017)	(2,000,171)	(2,004,546)	(2,002,035)	(2,001,832)	(2,404,255)	(2,012,961)					
28		CURRENT AND ACCRUED LIABILITIES																			
31	231	NOTES PAYABLE	(1,141,967)	(545,000)	(467,000)	(420,000)	(308,000)	(235,000)	(184,000)	(95,500)	0	(245,500)	(152,000)	(260,000)	(156,000)	(324,613)	CS				
32	232	ACCOUNTS PAYABLE	(532,935)	(447,909)	(447,883)	(472,152)	(508,410)	(540,777)	(595,310)	(571,892)	(587,924)	(579,482)	(532,428)	(502,226)	(523,183)	(526,348)	RB				
33	233	NOTES PAYABLE TO ASSOCIATED COMPANIES	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	RB	
34	234	ACCOUNTS PAYABLE TO ASSOCIATED COMPANIES	(30,348)	(28,067)	(33,302)	(22,720)	(22,197)	(13,876)	(16,253)	(12,655)	(15,074)	(13,193)	(8,402)	(1,681)	(7,482)	(17,327)	RB				
35	235	CUSTOMER DEPOSITS	(457,568)	(457,828)	(458,441)	(459,202)	(460,327)	(461,393)	(462,320)	(462,485)	(483,124)	(463,768)	(467,048)	(468,091)	(469,146)	(462,365)	CS				
36	236	TAXES ACCRUED	(106,985)	(188,499)	(258,176)	(385,305)	(469,642)	(596,259)	(714,562)	(840,748)	(991,449)	(851,821)	(958,648)	(644,082)	(157,088)	(551,019)	RB				
37	237	INTEREST ACCRUED	(120,968)	(157,985)	(121,509)	(135,591)	(123,324)	(142,813)	(114,539)	(151,650)	(116,003)	(123,110)	(113,192)	(133,817)	(114,796)	(128,392)	RB				

FLORIDA PUBLIC SERVICE COMMISSION

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 Historical Test Year Ended 12/31/15

COMPANY: FLORIDA POWER & LIGHT COMPANY  
 AND SUBSIDIARIES

DOCKET NO.: 160021-EI

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Witness: Kim Ousdahl

Line No.	ACCOUNT NO.	ACCOUNT NAME	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	REFERENCE	
																			DECEMBER	JANUARY
1	238	DIVIDENDS DECLARED	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	RB
2	239	MATURED LONG-TERM DEBT	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	RB
3	240	MATURED INTEREST	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	RB
4	241	TAX COLLECTIONS PAYABLE	(78,110)	(71,805)	(67,203)	(68,102)	(74,309)	(78,333)	(86,540)	(95,334)	(98,151)	(96,647)	(90,602)	(87,577)	(83,026)	(82,749)				RB
5	242	MISC CURRENT AND ACCRUED LIABILITIES	(507,056)	(465,094)	(441,470)	(368,885)	(424,483)	(443,050)	(443,824)	(522,396)	(516,756)	(489,935)	(505,501)	(554,814)	(613,042)	(484,176)				RB
6	243	OBLIGATIONS UNDER CAPITAL LEASES-CURRENT	(1,270)	(1,270)	(1,270)	(1,270)	(1,270)	(1,270)	(1,270)	(1,270)	(1,270)	(1,270)	0	(1,340)	(1,340)	(1,340)				CS
7	244	DERIVATIVE LIABILITY - NOT HEDGED	(369,939)	(399,613)	(378,279)	(376,541)	(355,702)	(295,611)	(228,339)	(202,692)	(214,131)	(235,307)	(309,772)	(269,874)	(221,842)	(296,588)				RB
8		CURRENT AND ACCRUED LIABILITIES	(3,347,147)	(2,783,071)	(2,674,534)	(2,707,769)	(2,747,644)	(2,808,383)	(2,854,956)	(2,956,621)	(3,003,881)	(3,098,773)	(3,138,932)	(2,923,300)	(2,346,926)	(2,874,764)				
9																				
10		DEFERRED CREDITS																		
11																				
12	252	CUSTOMER ADVANCES FOR CONSTRUCTION	(3,129)	(3,077)	(2,954)	(2,667)	(2,633)	(2,594)	(2,625)	(2,515)	(2,421)	(2,113)	(2,024)	(1,971)	(1,863)	(2,507)				RB
13	253	OTHER DEFERRED CREDITS	(198,493)	(194,049)	(190,897)	(189,609)	(183,964)	(182,729)	(184,180)	(213,434)	(213,943)	(200,194)	(188,370)	(183,663)	(191,161)	(193,284)				RB
14	254	OTHER REGULATORY LIABILITIES	(2,850,810)	(2,880,461)	(2,856,077)	(2,861,257)	(2,876,739)	(2,891,256)	(2,826,655)	(2,831,653)	(2,838,610)	(2,730,103)	(2,728,051)	(2,724,576)	(2,776,874)	(2,819,317)				RB
15	255	ACCUM DEFERRED INVESTMENT TAX CREDIT	(161,708)	(161,142)	(160,576)	(160,010)	(159,444)	(158,878)	(158,312)	(157,741)	(157,174)	(156,608)	(156,041)	(155,474)	(155,695)	(158,369)				CS
16	256	DEFERRED GAINS DISPOSITION UTILITY PLANT	(50,736)	(50,485)	(50,191)	(49,737)	(50,486)	(50,187)	(48,723)	(49,235)	(49,053)	(48,582)	(48,123)	(47,653)	(47,170)	(49,334)				RB
17	257	UNAMORT GAIN ON REACQUIRED DEBT	(2,244)	(2,227)	(2,210)	(2,192)	(2,175)	(2,158)	(2,140)	(2,123)	(2,106)	(2,088)	(2,071)	(2,054)	(2,036)	(2,140)				CS
18	283	ACCUM DEF INCOME TAX-ACCEL AMORT PROP	(7,895,619)	(7,935,381)	(7,942,417)	(7,950,223)	(7,938,583)	(7,962,618)	(7,985,095)	(8,008,684)	(8,022,941)	(8,344,201)	(8,338,403)	(8,351,316)	(8,737,815)	(8,108,569)				CS
19		DEFERRED CREDITS	(11,160,740)	(11,206,823)	(11,205,320)	(11,215,696)	(11,212,024)	(11,250,400)	(11,208,730)	(11,265,385)	(11,286,247)	(11,483,890)	(11,461,084)	(11,466,707)	(11,912,715)	(11,333,520)				
20																				
21		TOTAL LIABILITIES AND OTHER CREDITS	(39,023,144)	(39,194,902)	(39,174,940)	(39,337,433)	(39,464,650)	(39,743,852)	(40,019,690)	(40,375,462)	(40,639,543)	(41,521,639)	(41,665,474)	(42,487,147)	(42,262,399)	(40,377,713)				

Note: Totals may not add due to rounding.

REFERENCE: RB=RATE BASE; WC=WORKING CAPITAL; CS=CAPITAL STRUCTURE; ORP=OTHER RETURN PROVIDED; NEU=NON-ELECTRIC UTILITY

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION:

Provide 13-month average system Balance Sheets by primary account for the most recent two historical calendar years not including the historical test year if provided elsewhere.

Type of Data Shown:

\_\_\_ Projected Test Year Ended \_\_\_/\_\_\_/\_\_\_  
 \_\_\_ Prior Year Ended \_\_\_/\_\_\_/\_\_\_  
 Historical Test Year Ended 12/31/15

COMPANY: FLORIDA POWER & LIGHT COMPANY  
 AND SUBSIDIARIES

(\$000)

Witness: Kim Ousdahl

DOCKET NO.: 160021-EI

Line No.	(1) ACCOUNT NO.	(2) ACCOUNT NAME	(3) 2014 YEAR	(4) 2015 YEAR
1		UTILITY PLANT		
2				
3				
4	101 & 106	ELECTRIC PLANT IN SERVICE	38,163,388	39,904,152
5	102	ELECTRIC PLANT PURCHASED OR SOLD	2,921	17,610
6	105	ELECTRIC PLANT HELD FOR FUTURE USE	243,293	238,825
7	107	CONSTRUCTION WORK IN PROGRESS-ELECTRIC	1,789,143	2,521,614
8	108 & 111	ACCUM PROV DEPR-ELEC UTILITY PLANT	(13,284,737)	(13,607,701)
9	114	ELECTRIC PLANT ACQUISITION ADJUSTMENTS	107,383	107,383
10	115	ACCUM PROV AMORT ELEC PLANT ACQ ADJUSTMN	(66,427)	(68,087)
11	120.1	NUC FUEL IN PROCESS	377,195	375,166
12	120.2	NUC FUEL MAT & ASSEMBLIES	2	0
13	120.3	NUC FUEL MAT & ASSEMBLIES-IN REACTOR	793,726	836,441
14	120.4	SPENT NUCLEAR FUEL	93,501	57,060
15	120.5	ACCUM PROV AMORT NUCLEAR FUEL ASSEMBLIES	(525,747)	(552,798)
16	120.6	NUCLEAR FUEL UNDER CAPITAL LEASES	0	0
17		UTILITY PLANT	<u>27,693,641</u>	<u>29,829,664</u>
18				
19		OTHER PROPERTY AND INVESTMENTS		
20				
21	121	NONUTILITY PROPERTY	12,814	11,984
22	122	ACCUM PROV FOR DEPREC-NONUTILITY PROPTY	0	0
23	123	INVESTMENT IN ASSOCIATED COMPANIES	50,000	53,855
24	124	OTHER INVESTMENTS	16,489	0
25	128	OTHER SPECIAL FUNDS	3,415,998	3,555,988
26		OTHER PROPERTY AND INVESTMENTS	<u>3,495,301</u>	<u>3,621,827</u>
27				
28		CURRENT AND ACCRUED ASSETS		
29				
30	131	CASH	19,984	60,529
31	132	INTEREST SPECIAL DEPOSITS	0	0
32	134	OTHER SPECIAL DEPOSITS	2,206	2,301
33	135	WORKING FUNDS	5	3
34	136	TEMPORARY CASH INVESTMENTS	1,060	2,065
35	141	NOTES RECEIVABLE	0	0

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION:

Provide 13-month average system Balance Sheets by primary account for the most recent two historical calendar years not including the historical test year if provided elsewhere.

Type of Data Shown:

\_\_\_ Projected Test Year Ended \_\_\_/\_\_\_/\_\_\_  
 \_\_\_ Prior Year Ended \_\_\_/\_\_\_/\_\_\_  
 Historical Test Year Ended 12/31/15

COMPANY: FLORIDA POWER & LIGHT COMPANY  
 AND SUBSIDIARIES

(\$000)

DOCKET NO.: 160021-EI

Witness: Kim Ousdahl

	(1)	(2)	(3)	(4)
Line No.	ACCOUNT NO.	ACCOUNT NAME	2014 YEAR	2015 YEAR
1	142	CUSTOMER ACCOUNTS RECEIVABLE	639,351	639,225
2	143	OTHER ACCOUNTS RECEIVABLE	84,181	85,776
3	144	ACCUM PROV UNCOLLECTIBLE ACCOUNTS	(7,353)	(5,911)
4	145	NOTES RECEIVABLE FROM ASSOC COMPANIES	0	0
5	146	ACCOUNT RECEIVABLE FROM ASSOC COMPANIES	23,276	18,626
6	151	FUEL STOCK	407,116	385,711
7	154	PLANT MATERIALS AND OPERATING SUPPLIES	385,484	468,636
8	155	MERCHANDISE	0	0
9	158.1	ALLOWANCE INVENTORY	0	0
10	163	STORES EXPENSE UNDISTRIBUTED	238	2,096
11	165	PREPAYMENTS	128,864	148,370
12	171	INTEREST & DIVIDENDS RECEIVABLE	54	0
13	172	RENTS RECEIVABLE	19,745	22,883
14	173	ACCRUED UTILITY REVENUES	233,311	247,283
15	174	MISCELLANEOUS CURRENT AND ACCRUED ASSETS	16,634	22,643
16	175 & 176	DERIVATIVE ASSETS - NOT HEDGED	73,229	6,354
17		CURRENT AND ACCRUED ASSETS	<u>2,027,384</u>	<u>2,106,589</u>
18				
19		DEFERRED DEBITS		
20				
21	181	UNAMORTIZED DEBT EXPENSE	79,166	83,333
22	182	EXTRAORDINARY PROPERTY LOSSES	0	0
23	182.3	OTHER REGULATORY ASSETS	1,823,142	2,024,767
24	183	PRELIM SURVEY & INVESTIGATION CHARGES	11,743	11,623
25	184	CLEARING ACCOUNTS	57	49
26	185	TEMPORARY FACILITIES	0	0
27	186	MISCELLANEOUS DEFERRED DEBITS	1,234,205	1,396,419
28	187	DEFERRED LOSSES DISPOSITION UTIL PLANT	0	23
29	188	RESEARCH, DEV & DEMONSTRAT EXPENDITURES	0	0
30	189	UNAMORT LOSS ON REACQUIRED DEBT	16,385	42,429
31	190	ACCUMULATED DEFERRED INCOME TAXES	1,258,589	1,260,989
32		DEFERRED DEBITS	<u>4,423,286</u>	<u>4,819,632</u>
33				
34		TOTAL ASSETS AND OTHER DEBITS	<u>37,639,611</u>	<u>40,377,713</u>
35				

FLORIDA PUBLIC SERVICE COMMISSION  
 COMPANY: FLORIDA POWER & LIGHT COMPANY  
 AND SUBSIDIARIES

EXPLANATION: Provide the data listed below regarding all changes in rate base primary accounts that exceed 1/20th of one percent (.0005) of total rate base and ten percent from the prior year to the last year. Quantify each reason for the change.

Type of Data Shown:  
 Projected Test Year Ended 12/31/17  
 Prior Year Ended 12/31/16  
 Historical Test Year Ended \_\_/\_\_/\_\_

DOCKET NO.: 160021-EI

Witness: Robert E. Barrett, Jr., Kim Ousdahl

Line No.	(1) Account Number		(2) Account Name	(3) Test Year Ended 12/31/2017 (\$000)	(4) Prior Year Ended 12/31/2016 (\$000)	(5) Increase / (Decrease)		(6) Reason(s) for Change
						Amount (3)-(4) (\$000)	Percent (5)/(4) (%)	
1	107	CONSTRUCTION WORK IN PROGRESS-ELECTRIC		1,792,718	2,423,464	(630,746)	(26.03%)	Decrease is primarily due to Port Everglades Modernization, Peaker Upgrade Project, and Large Scale Solar projects being placed in service during 2016.
2								
3								
4	131	CASH		3,030	23,396	(20,366)	(87.05%)	Decrease in cash is due to decrease in restricted cash as we draw funds from the Broward County tax exempt bond.
5								
6								
7	183	PRELIM SURVEY & INVESTIGATION CHARGES		8,907	85,348	(76,441)	(89.56%)	Decrease is primarily due to Okeechobee Clean Energy Center development costs being transferred to account 107 based on receipt of site certification in 2016.
8								
9								
11	236	TAXES ACCRUED		(75,885)	(44,134)	(31,751)	71.94%	Increase is primarily due to higher taxable income in 2017 versus 2016 coupled with lower investment tax credits in 2017. Taxable income was lower in 2016 due to bonus tax depreciation associated with Port Everglades and Peaker Upgrade projects.
12								
13								
15		TAXES ACCRUED - OTHER		(276,763)	(236,649)	(40,114)	16.95%	Increase primarily relates to: (1) accrued property taxes, which increased primarily due to higher asset base, and (2) accrued franchise tax and gross receipts tax associated with increased revenue.
16								
17								
19	253	OTHER DEFERRED CREDITS		(169,005)	(192,218)	23,213	(12.08%)	Decrease is primarily due to amortization of SJRPP accelerated recovery and deferred interest payments.
20								
21								
22								
23								
24								
25	Note: Totals may not add due to rounding.							



FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide a development of jurisdictional separation factors for rate base for the test year and the most recent historical year.

Type of Data Shown:

Projected Test Year Ended 12/31/17

Prior Year Ended \_\_\_/\_\_\_/\_\_\_

Historical Test Year Ended \_\_\_/\_\_\_/\_\_\_

COMPANY: FLORIDA POWER & LIGHT COMPANY  
AND SUBSIDIARIES

(\$000)

Witness: Kim Ousdahl, Robert E. Barrett, Jr.,  
Renaë B. Deaton

DOCKET NO.: 160021-EI

Line No.	(1) DESCRIPTION	(2) TOTAL COMPANY	(3) FPSC JURISDICTIONAL	(4) JURISDICTIONAL FACTOR
1				
2				
3	ELECTRIC PLANT IN SERVICE INTANGIBLE			
4				
5	PLT IN SERV - INTAN - FT LAUD GAS	0	0	0.000000
6	PLT IN SERV - INTANGIBLE	974,334	942,622	0.967454
7	PLT IN SERV - INTAN - ECCRC	5,873	5,873	1.000000
8	PLT IN SERV - INTAN - ECRC	6,359	6,023	0.947122
9	PLT IN SERV - INTANGIBLE ARO	25,238	24,416	0.967454
10	PLT IN SERV - NCRC AVOIDED AFUDC - INTANG - OFFSET	26,141	0	0.000000
11	PLT IN SERV - INTAN - CAPACITY	0	0	0.000000
12	ELECTRIC PLANT IN SERVICE INTANGIBLE	1,037,944	978,935	0.943148
13				
14	ELECTRIC PLANT IN SERVICE PRODUCTION - STEAM			
15				
16	PLT IN SERV - STEAM	2,319,301	2,204,716	0.950595
17	PLT IN SERV - STEAM MARTIN PIPELINE	371	351	0.947122
18	PLT IN SERV - STEAM - ECRC	905,909	858,006	0.947122
19	PLT IN SERV - COAL CARS	33,202	31,446	0.947122
20	PLT IN SERV - STEAM - CAPACITY	0	0	0.000000
21	ELECTRIC PLANT IN SERVICE PRODUCTION - STEAM	3,258,783	3,094,520	0.949594
22				
23	ELECTRIC PLANT IN SERVICE PRODUCTION - NUCLEAR			
24				
25	PLT IN SERV - NUCLEAR TURKEY PT	3,718,197	3,534,500	0.950595
26	PLT IN SERV - NUCLEAR ST LUCIE 1	1,573,527	1,495,787	0.950595
27	PLT IN SERV - NUCLEAR ST LUCIE COM	533,664	507,299	0.950595
28	PLT IN SERV - NUCLEAR ST LUCIE 2	1,913,625	1,819,083	0.950595
29	PLT IN SERV - NUCLEAR - ECRC	81,149	76,858	0.947122
30	PLT IN SERV - NCRC AVOIDED AFUDC - OFFSET	148,862	0	0.000000
31	PLT IN SERV - NUCLEAR - CAPACITY	0	0	0.000000
32	ELECTRIC PLANT IN SERVICE PRODUCTION - NUCLEAR	7,969,024	7,433,527	0.932803
33				
34				

JURISDICTIONAL SEPARATION FACTORS - RATE BASE

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide a development of jurisdictional separation factors for rate base for the test year and the most recent historical year.

Type of Data Shown:

Projected Test Year Ended 12/31/17

Prior Year Ended     /    /    

Historical Test Year Ended     /    /    

COMPANY: FLORIDA POWER & LIGHT COMPANY  
AND SUBSIDIARIES

(\$000)

Witness: Kim Ousdahl, Robert E. Barrett, Jr.,  
Renaë B. Deaton

DOCKET NO.: 160021-EI

Line No.	(1) DESCRIPTION	(2) TOTAL COMPANY	(3) FPSC JURISDICTIONAL	(4) JURISDICTIONAL FACTOR
1	ELECTRIC PLANT IN SERVICE PRODUCTION - OTHER			
2				
3	PLT IN SERV - OTHER PRODUCTION	11,584,000	11,011,694	0.950595
4	PLT IN SERV - GAS RESERVES	909,940	861,824	0.947122
5	PLT IN SERV - OTH PROD MARTIN PIPELINE	73,310	69,434	0.947122
6	PLT IN SERV - OTH PROD - ECRC	648,549	614,254	0.947122
7	PLT IN SERV - OTH PROD - CAPACITY	0	0	0.000000
8	ELECTRIC PLANT IN SERVICE PRODUCTION - OTHER	13,215,799	12,557,207	0.950166
9				
10	ELECTRIC PLANT IN SERVICE TRANSMISSION			
11				
12	PLT IN SERV - TRANSMISSION	4,947,399	4,436,535	0.896741
13	PLT IN SERV - TRANSMISSION - GSU	426,813	405,727	0.950595
14	PLT IN SERV - TRANSMISSION - OTHER RETAIL	67,190	67,190	1.000000
15	PLT IN SERV - TRANSMISSION - OTHER WHOLESALE	4,837	0	0.000000
16	PLT IN SERV - TRANSMISSION - ECRC	8,591	8,137	0.947122
17	PLT IN SERV - TRANS ECCR	0	0	0.000000
18	PLT IN SERV - AVOIDED AFUDC - TRANS OFFSET	755	0	0.000000
19	ELECTRIC PLANT PURCHASED OR SOLD	152	136	0.896741
20	ELECTRIC PLANT IN SERVICE TRANSMISSION	5,455,736	4,917,724	0.901386
21				
22	ELECTRIC PLANT IN SERVICE DISTRIBUTION			
23				
24	PLT IN SERV - DISTRIBUTION ACCT 360	91,272	91,272	1.000000
25	PLT IN SERV - DISTRIBUTION ACCT 361	196,193	196,193	1.000000
26	PLT IN SERV - DISTRIBUTION ACCT 362	1,807,479	1,807,479	1.000000
27	PLT IN SERV - DISTRIBUTION ACCT 364	1,934,496	1,934,496	1.000000
28	PLT IN SERV - DISTRIBUTION ACCT 365	2,109,952	2,109,952	1.000000
29	PLT IN SERV - DISTRIBUTION ACCT 366	1,767,240	1,767,240	1.000000
30	PLT IN SERV - DISTRIBUTION ACCT 367	2,555,868	2,555,868	1.000000
31	PLT IN SERV - DISTRIBUTION ACCT 368	2,196,472	2,196,472	1.000000
32	PLT IN SERV - DISTRIBUTION ACCT 369	1,321,225	1,321,225	1.000000
33	PLT IN SERV - DISTRIBUTION ACCT 370	885,862	883,843	0.997720
34	PLT IN SERV - DISTRIBUTION ACCT 371	80,781	80,781	1.000000

FLORIDA PUBLIC SERVICE COMMISSION  
 COMPANY: FLORIDA POWER & LIGHT COMPANY  
 AND SUBSIDIARIES

EXPLANATION: Provide a development of jurisdictional separation factors for rate base for the test year and the most recent historical year.

Type of Data Shown:  
 Projected Test Year Ended 12/31/17  
 Prior Year Ended     /    /      
 Historical Test Year Ended     /    /    

(\$000)

DOCKET NO.: 160021-EI

Witness: Kim Ousdahl, Robert E. Barrett, Jr.,  
 Renae B. Deaton

Line No.	(1) DESCRIPTION	(2) TOTAL COMPANY	(3) FPSC JURISDICTIONAL	(4) JURISDICTIONAL FACTOR
1	PLT IN SERV - DISTRIBUTION ACCT 373	475,030	475,030	1.000000
2	PLT IN SERV - DISTRIBUTION - ECRC	8,016	7,592	0.947122
3	PLT IN SERV - DISTRIBUTION ACCT 361 ECCR	0	0	0.000000
4	PLT IN SERV - DISTRIBUTION ACCT 362 ECCR	19,452	19,452	1.000000
5	PLT IN SERV - DISTRIBUTION ACCT 364 ECCR	0	0	0.000000
6	PLT IN SERV - DISTRIBUTION ACCT 365 ECCR	0	0	0.000000
7	PLT IN SERV - DISTRIBUTION ACCT 368 ECCR	0	0	0.000000
8	PLT IN SERV - DISTRIBUTION ACCT 369 ECCR	0	0	0.000000
9	PLT IN SERVE - DISTRIBUTION ACCT 370 ECCR	0	0	0.000000
10	PLT IN SERV - DISTRIBUTION ACCT 371 ECCR	22,123	22,123	1.000000
11	PLT IN SERV - DISTRIBUTION ACCT 373 ECCR	0	0	0.000000
12	ELECTRIC PLANT IN SERVICE DISTRIBUTION	15,471,460	15,469,017	0.999842
13				
14	ELECTRIC PLANT IN SERVICE GENERAL			
15				
16	PLT IN SERV - GENERAL PLANT TRANSPORTATION EQUIP	336,104	325,165	0.967454
17	PLT IN SERV - GENERAL PLANT STRUCTURES	491,295	475,306	0.967454
18	PLT IN SERV - GENERAL PLANT OTHER (EXC ECCR )	410,208	396,857	0.967454
19	PLT IN SERV - GENERAL PLANT OTHER ECCR	2,656	2,656	1.000000
20	PLT IN SERV - GENERAL PLANT OTHER ECRC	6,761	6,403	0.947122
21	PROPERTY UNDER CAPITAL LEASES	59,225	57,297	0.967454
22	PLT IN SERV - GENERAL PLANT OTHER CAPACITY	0	0	0.000000
23	ELECTRIC PLANT IN SERVICE GENERAL	1,306,249	1,263,684	0.967414
24				
25	ACQUISITION ADJUSTMENT PLANT			
26				
27	ACQUISITION ADJUSTMENT SCHERER 4	107,383	102,078	0.950595
28	ACQUISITION ADJUSTMENT PLANT	107,383	102,078	0.950595
29				
30	PLANT IN SERVICE	47,822,379	45,816,691	0.958060
31				
32				
33				
34				

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide a development of jurisdictional separation factors for rate base for the test year and the most recent historical year.

Type of Data Shown:

Projected Test Year Ended 12/31/17

Prior Year Ended     /    /    

Historical Test Year Ended     /    /    

COMPANY: FLORIDA POWER & LIGHT COMPANY  
AND SUBSIDIARIES

(\$000)

Witness: Kim Ousdahl, Robert E. Barrett, Jr.,  
Renaë B. Deaton

DOCKET NO.: 160021-EI

Line No.	(1) DESCRIPTION	(2) TOTAL COMPANY	(3) FPSC JURISDICTIONAL	(4) JURISDICTIONAL FACTOR
1	ELECTRIC PLANT HELD FOR FUTURE USE			
2				
3	PLT FUTURE USE - STEAM	0	0	0.000000
4	PLT FUTURE USE - NUCLEAR	0	0	0.000000
5	PLT FUTURE USE - OTHER PRODUCTION	95,089	90,391	0.950595
6	PLT FUTURE USE - GAS RESERVES	1,369	1,297	0.947122
7	PLT FUTURE USE - TRANSMISSION	72,952	65,820	0.902240
8	PLT FUTURE USE - DISTRIBUTION	44,398	44,398	1.000000
9	PLT FUTURE USE - GENERAL	33,806	32,706	0.967454
10	ELECTRIC PLANT HELD FOR FUTURE USE	247,614	234,612	0.947490
11				
12	ELECTRIC PLANT HELD FOR FUTURE USE	247,614	234,612	0.947490
13				
14				
15	CONSTRUCTION WORK IN PROGRESS			
16				
17	CWIP - INTANGIBLE PLANT	117,975	114,135	0.967454
18	CWIP - STEAM	29,571	28,110	0.950595
19	CWIP - NUCLEAR	531,638	505,372	0.950595
20	CWIP - NCRC AVOIDED AFUDC - OFFSET	0	0	0.000000
21	CWIP - OTHER PRODUCTION	689,391	655,332	0.950595
22	CWIP - GAS RESERVES	0	0	0.947122
23	CWIP - TRANSMISSION	214,787	193,790	0.902240
24	CWIP - DISTRIBUTION	140,427	140,427	1.000000
25	CWIP - GENERAL	68,928	66,685	0.967454
26	CONSTRUCTION WORK IN PROGRESS	1,792,718	1,703,852	0.950429
27				
28	CONSTRUCTION WORK IN PROGRESS	1,792,718	1,703,852	0.950429
29				
30				
31	ACCUM PROVISION DEPRECIATION - INTANGIBLE			
32				
33	ACC PROV DEPR & AMORT - INTANGIBLE	(320,819)	(310,377)	0.967454
34	ACC PROV DEPR & AMORT - INTANGIBLE ARO	50,599	48,953	0.967454

JURISDICTIONAL SEPARATION FACTORS - RATE BASE

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide a development of jurisdictional separation factors for rate base for the test year and the most recent historical year.

Type of Data Shown:

Projected Test Year Ended 12/31/17

Prior Year Ended \_\_\_/\_\_\_/\_\_\_

Historical Test Year Ended \_\_\_/\_\_\_/\_\_\_

COMPANY: FLORIDA POWER & LIGHT COMPANY  
AND SUBSIDIARIES

(\$000)

Witness: Kim Ousdahl, Robert E. Barrett, Jr.,  
Renaë B. Deaton

DOCKET NO.: 160021-EI

Line No.	(1) DESCRIPTION	(2) TOTAL COMPANY	(3) FPSC JURISDICTIONAL	(4) JURISDICTIONAL FACTOR
1	ACC AMORT - FT LAUD GAS	0	0	0.000000
2	ACC AMORT - INTANGIBLE -ECCR	(3,457)	(3,457)	1.000000
3	ACC PROV DEPR - ITC INTEREST SYNCHRONIZATION	(6,780)	(6,559)	0.967454
4	ACC PROV DEPR & AMORT - UNASSIGNED BOTTOM LINE	0	0	0.000000
5	ACC PROV DEPR & AMORT - SURPLUS FLOWBACK OFFSET	(894,453)	0	0.000000
6	ACC AMORT - INTANGIBLE - ECRC	(1,622)	(1,536)	0.947122
7	ACC AMORT - INTANGIBLE - CAPACITY	0	0	0.000000
8	ACCUM PROVISION DEPRECIATION - INTANGIBLE	(1,176,531)	(272,977)	0.232019
9				
10	ACCUM PROVISION DEPRECIATION - STEAM			
11				
12	ACC PROV DEPR & AMORT - STEAM	(1,142,824)	(1,086,363)	0.950595
13	ACC PROV DEPR & AMORT - STEAM MARTIN PIPELINE	(371)	(351)	0.947122
14	ACC PROV DEPR & AMORT - STEAM - ECRC	(130,205)	(123,320)	0.947122
15	ACC PROV DEPR - FOSSIL DECOM	(235,703)	(224,058)	0.950595
16	ACC PROV DEPR & AMORT - COAL CARS	(33,202)	(31,446)	0.947122
	ACC PROV DEPR - SURPLUS DISMANTLEMENT - FERC RECLASS	(146,014)	0	0.000000
17		0	0	0.000000
18	ACC PROV DEPR & AMORT - STEAM - CAPACITY	0	0	0.000000
19	ACCUM PROVISION DEPRECIATION - STEAM	(1,688,318)	(1,465,538)	0.868046
20				
21	ACCUM PROVISION DEPRECIATION - NUCLEAR			
22				
	ACC PROV DEPR & AMORT - NCRC AVOIDED AFUDC - INTANG - FERC RECLASS	(5,494)	0	0.000000
23				
24	ACC PROV DEPR & AMORT - TURKEY POINT	(1,080,291)	(1,026,919)	0.950595
25	ACC PROV DEPR & AMORT - ST LUCIE 1	(530,782)	(504,558)	0.950595
26	ACC PROV DEPR & AMORT - ST LUCIE COM	(241,623)	(229,686)	0.950595
27	ACC PROV DEPR & AMORT - ST LUCIE 2	(691,256)	(657,104)	0.950595
28	ACC PROV DEPR & AMORT - NUCLEAR - ECRC	(3,102)	(2,938)	0.947122
29	ACC PROV DEPR & AMORT - NUCLEAR FLOWBACK	0	0	0.000000
	ACC PROV DEPR & AMORT - NCRC AVOIDED AFUDC - OFFSET	(15,330)	0	0.000000
30		0	0	0.000000
31	ACC PROV DEPR & AMORT - NUCLEAR - CAPACITY	0	0	0.000000
32	ACCUM PROVISION DEPRECIATION - NUCLEAR	(2,567,877)	(2,421,206)	0.942882
33				
34				

JURISDICTIONAL SEPARATION FACTORS - RATE BASE

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide a development of jurisdictional separation factors for rate base for the test year and the most recent historical year.

Type of Data Shown:

Projected Test Year Ended 12/31/17

Prior Year Ended     /    /    

Historical Test Year Ended     /    /    

COMPANY: FLORIDA POWER & LIGHT COMPANY  
AND SUBSIDIARIES

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Renaë B. Deaton

DOCKET NO.: 160021-EI

Line No.	(1) DESCRIPTION	(2) TOTAL COMPANY	(3) FPSC JURISDICTIONAL	(4) JURISDICTIONAL FACTOR
1	ACCUM PROVISION DEPRECIATION - OTHER			
2				
3	ACC PROV DEPR & AMORT - OTHER PRODUCTION	(1,582,840)	(1,504,640)	0.950595
4	ACC PROV DEPR & AMORT - ARO - GAS RESERVES	0	0	0.000000
5	ACC PROV DEPR & AMORT - DISMANTLEMENT -OTH ACC PROV DEPR & AMORT - DISMANTLEMENT -OTHER	(158,821)	(150,975)	0.950595
6	PROD (ECRC)	(2,644)	(2,504)	0.947122
7	ACC PROV DEPR & AMORT - GAS RESERVES	(123,680)	(117,140)	0.947122
8	ACC PROV DEPR & AMORT - OTH PROD MARTIN PIPELINE	(2,042)	(1,934)	0.947122
9	ACC PROV DEPR & AMORT - OTH PROD - ECRC	(137,153)	(129,901)	0.947122
10	ACC PROV DEPR & AMORT - OTH PROD - CAPACITY	0	0	0.000000
11	ACCUM PROVISION DEPRECIATION - OTHER	(2,007,181)	(1,907,094)	0.950136
12				
13	ACCUM PROVISION DEPRECIATION - TRANSMISSION			
14				
15	ACC PROV DEPR & AMORT - TRANSMISSION	(1,719,774)	(1,542,191)	0.896741
16	ACC PROV DEPR & AMORT - TRANSMISSION - GSU ACC PROV DEPR & AMORT - TRANSMISSION - OTHER	(84,092)	(79,938)	0.950595
17	RETAIL ACC PROV DEPR & AMORT - TRANSMISSION - OTHER	(31,531)	(31,531)	1.000000
18	WHOLESALE	(2,108)	0	0.000000
19	ACC PROV DEPR & AMORT - TRANS - ECRC	(2,068)	(1,959)	0.947122
20	ACC PROV DEPR & AMORT - TRANS ECCR ACC PROV DEPR & AMORT - AVOIDED AFUDC - TRANS	0	0	0.000000
21	OFFSET	(98)	0	0.000000
22	ACCUM PROVISION DEPRECIATION - TRANSMISSION	(1,839,672)	(1,655,619)	0.899953
23				
24	ACCUM PROVISION DEPRECIATION - DISTRIBUTION			
25				
26	ACC PROV DEPR & AMORT - DISTRIB A/C 360	15	15	1.000000
27	ACC PROV DEPR & AMORT - DISTRIB A/C 361	(56,014)	(56,014)	1.000000
28	ACC PROV DEPR & AMORT - DISTRIB A/C 362	(546,673)	(546,673)	1.000000
29	ACC PROV DEPR & AMORT - DISTRIBUTION A/C 364	(603,821)	(603,821)	1.000000
30	ACC PROV DEPR & AMORT - DISTRIBUTION A/C 365	(767,960)	(767,960)	1.000000
31	ACC PROV DEPR & AMORT - DISTRIBUTION A/C 366	(381,638)	(381,638)	1.000000
32	ACC PROV DEPR & AMORT - DISTRIBUTION A/C 367	(782,425)	(782,425)	1.000000
33	ACC PROV DEPR & AMORT - DISTRIBUTION A/C 368	(996,355)	(996,355)	1.000000
34	ACC PROV DEPR & AMORT - DISTRIBUTION A/C 369	(449,197)	(449,197)	1.000000

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide a development of jurisdictional separation factors for rate base for the test year and the most recent historical year.

Type of Data Shown:

X Projected Test Year Ended 12/31/17

\_\_\_ Prior Year Ended \_\_\_/\_\_\_/\_\_\_

\_\_\_ Historical Test Year Ended \_\_\_/\_\_\_/\_\_\_

COMPANY: FLORIDA POWER & LIGHT COMPANY  
AND SUBSIDIARIES

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DOCKET NO.: 160021-EI

Line No.	(1) DESCRIPTION	(2) TOTAL COMPANY	(3) FPSC JURISDICTIONAL	(4) JURISDICTIONAL FACTOR
1	ACC PROV DEPR & AMORT - DISTRIBUTION A/C 370	(295,180)	(294,507)	0.997720
2	ACC PROV DEPR & AMORT - DISTRIBUTION A/C 371	(34,070)	(34,070)	1.000000
3	ACC PROV DEPR & AMORT - DISTRIBUTION A/C 373	(180,389)	(180,389)	1.000000
4	ACC PROV DEPR & AMORT - DISTRIBUTION - ECRC	(2,855)	(2,704)	0.947122
5	ACC PROV DEPR & AMORT - DISTRIBUTION A/C 361 ECCR	0	0	0.000000
6	ACC PROV DEPR & AMORT - DISTRIBUTION A/C 362 ECCR	(4,580)	(4,580)	1.000000
7	ACC PROV DEPR & AMORT - DISTRIBUTION A/C 364 ECCR	0	0	0.000000
8	ACC PROV DEPR & AMORT - DISTRIBUTION A/C 365 ECCR	0	0	0.000000
9	ACC PROV DEPR & AMORT - DISTRIBUTION A/C 368 ECCR	0	0	0.000000
10	ACC PROV DEPR & AMORT - DISTRIBUTION A/C 369 ECCR	0	0	0.000000
11	ACC PROV DEPR & AMORT - DISTRIBUTION A/C 370 ECCR	0	0	0.000000
12	ACC PROV DEPR & AMORT - DISTRIBUTION A/C 371 ECCR	(13,198)	(13,198)	1.000000
13	ACC PROV DEPR & AMORT - DISTRIBUTION A/C 373 ECCR	0	0	0.000000
14	ACC PROV DEPR & AMORT - DISTRIBUTION FLOWBACK	0	0	0.000000
15	ACCUM PROVISION DEPRECIATION - DISTRIBUTION	(5,114,340)	(5,113,516)	0.999839
16				
17	ACCUM PROVISION DEPRECIATION - GENERAL			
18				
19	ACC PROV DEPR & AMORT - GENERAL PLANT TRANSPORT EQUIP	(153,346)	(148,355)	0.967454
20	ACC PROV DEPR & AMORT - GENERAL PLT STRUCTURES	(127,165)	(123,026)	0.967454
21	ACC PROV DEPR & AMORT - GEN PLT OTH(EXC ECCR)	(174,457)	(168,779)	0.967454
22	ACC PROV DEPR & AMORT - GENERAL PLT OTH ECCR	(792)	(792)	1.000000
23	ACC PROV DEPR & AMORT - GENERAL PLT OTH ECRC	(721)	(683)	0.947122
24	ACC PROV DEPR & AMORT - PROP UND CAPT LEASES	(8,032)	(7,771)	0.967454
25	ACC PROV DEPR & AMORT - GENERAL PLT OTH CAPACITY	0	0	0.000000
26	ACCUM PROVISION DEPRECIATION - GENERAL	(464,514)	(449,407)	0.967477
27				
28	ACCUM PROVISION DEPRECIATION - NUCLEAR DECOMMISSIONING			
29				
30	ACC PROV DEPR - NUCLEAR DECOMMISSIONING RESERVE	(3,984,819)	(3,787,949)	0.950595
31	ACC PROV DEPR - DECOMMISSIONING RESERVE - ARO CONTRA	3,602,025	3,484,792	0.967454
32	ACCUM PROVISION DEPRECIATION - NUCLEAR DECOMMISSIONING	(382,794)	(303,158)	0.791961
33				
34				

FLORIDA PUBLIC SERVICE COMMISSION

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DOCKET NO.: 160021-EI

Line No.	(1) DESCRIPTION	(2) TOTAL COMPANY	(3) FPSC JURISDICTIONAL	(4) JURISDICTIONAL FACTOR
1	ACQUISITION ADJUSTMENT - RESERVE			
2				
3	ACC PROV DEPR - AMORT ELECT PLANT	(71,400)	(67,873)	0.950595
4	ACQUISITION ADJUSTMENT - RESERVE	(71,400)	(67,873)	0.950595
5				
6				
7	ACCUM PROVISION DEPRECIATION	(15,312,627)	(13,656,388)	0.891838
8				
9	NUCLEAR FUEL			
10				
11	NUCLEAR FUEL IN PROCESS	428,660	406,622	0.948587
12	NUCLEAR FUEL MATERIALS & ASSEMBLIES	0	0	0.000000
13	NUCLEAR FUEL ASSEMBLIES IN REACTOR	807,458	765,944	0.948587
14	SPENT NUCLEAR FUEL	60,655	57,537	0.948587
15	ACCUM PROV FOR AMORT OF NUCLEAR FUEL ASSEMBLIES	(632,549)	(600,028)	0.948587
16	NUCLEAR FUEL UNDER CAPITAL LEASES	0	0	0.000000
17	NUCLEAR FUEL	664,224	630,075	0.948587
18				
19	NUCLEAR FUEL	664,224	630,075	0.948587
20				
21	WORKING CAPITAL ASSETS			
22				
23	CASH	853	824	0.966151
24	CASH - OTHER CAPITAL SUB ACCT	0	0	0.000000
25	CASH - FREC CAPITAL SUB ACCT	0	0	0.000000
26	CASH - GAS RESERVES	2,177	2,062	0.947122
27	INTEREST/DIVIDENDS SPECIAL DEPOSITS	0	0	0.000000
28	OTHER SPECIAL DEPOSITS	2,146	2,073	0.966151
29	WORKING FUNDS	3	3	0.966151
30	TEMPORARY CASH INVESTMENTS	0	0	0.000000
31	NOTES RECEIVABLE	0	0	0.000000
32	CUSTOMER ACCOUNTS RECEIVABLE	647,462	647,462	1.000000
33	OTH ACCTS REC - MISCELLANEOUS	114,612	110,733	0.966151
34	OTH ACCTS REC - EMPLOYEE EDUCATION ADVANCES	0	0	0.000000



FLORIDA PUBLIC SERVICE COMMISSION

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AND SUBSIDIARIES

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DOCKET NO.: 160021-EI

Line No.	(1) DESCRIPTION	(2) TOTAL COMPANY	(3) FPSC JURISDICTIONAL	(4) JURISDICTIONAL FACTOR
1	OTHER REG ASSETS - UNDERRECOVERED FRANCHISE FEE	0	0	0.000000
2	OTHER REG ASSETS - INT EXP - FIN 48	347	335	0.966151
3	OTHER REG ASSETS - NUCLEAR COST RECOVERY	(247)	(247)	1.000000
4	OTHER REG ASSETS - DERIVATIVES	230,059	218,232	0.948587
5	OTHER REG ASSETS - DEPREC SURPLUS FLOWBACK	894,453	0	0.000000
	OTHER REG ASSETS - DISMANTLEMENT SURPLUS - FERC			
6	RECLASS	146,014	0	0.000000
7	OTHER REG ASSETS - GLADES POWER PARK	0	0	0.000000
8	OTHER REG ASSETS - ARO ASSETS	0	0	0.000000
9	OTHER REG ASSETS - STORM SECURITIZATION - BONDS	126,080	126,080	1.000000
10	OTHER REG ASSETS - STORM SECURITIZATION - DEF TAX	93,691	93,691	1.000000
11	OTHER REG ASSETS - CEDAR BAY - TAX	262,667	248,790	0.947168
12	OTHER REG ASSETS- STORM SECUR- OVER/UNDER -TAX	(3,820)	(3,820)	1.000000
	OTHER REG ASSETS- STORM SECUR- OVER/UNDER -			
13	BONDS	(8,217)	(8,217)	1.000000
	OTHER REG ASSETS - UNDERRECOVERED CONSERVATION			
14	COSTS	200	200	1.000000
	OTHER REG ASSETS - UNDERRECOVERED FUEL COSTS -			
15	FPSC	18	18	1.000000
16	OTHER REG ASSETS - UNDERRECOVERED CAP COSTS	117	117	1.000000
17	OTHER REG ASSETS - UNDERRECOVERED ECRC COSTS	2,101	2,101	1.000000
	OTHER REG ASSETS - UNDERRECOVERED FUEL COST -			
18	FERC	(0)	0	0.000000
19	OTHER REG ASSETS - CONVERTIBLE ITC DEPR LOSS	45,034	42,653	0.947122
20	OTHER REG ASSETS - SPECIAL DEFERRED FUEL	0	0	0.000000
21	OTHER REG ASSETS - ASSET OPTIMIZATION	0	0	0.000000
22	OTHER REG ASSETS - CEDAR BAY - CAPACITY	412,655	390,834	0.947122
23	OTHER REG ASSETS - DBT DEFERRED SECURITY	0	0	0.000000
	OTHER REG ASSETS - WEST COUNTY WATER			
24	RECLAMATION PROJECT	0	0	0.000000
	PRELIM SURVEY & INVESTIGATION CHARGES & RIGHT OF			
25	WAY	8,907	8,606	0.966151
26	CLEARING ACCOUNTS - OTHER	0	0	0.966151
27	TEMPORARY FACILITIES	0	0	0.000000
28	MISC DEFD DEB - OTHER	18,028	17,418	0.966151
29	MISC DEFD DEB - FIN 48 - INTEREST REC	981	948	0.966151
30	MISC DEFD DEB - GROSS RECEIPTS TAX	0	0	0.000000
31	MISC DEF DEBITS - GPIF	12,575	11,910	0.947122
32	MISC DEFD DEB - STORM MAINTENANCE	97,480	93,826	0.962519
33	MISC DEFD DEB - STORM MAINT - OFFSET	(97,480)	(93,826)	0.962519
34	MISC DEFD DEB - DEFERRED PENSION DEBIT	1,333,623	1,290,218	0.967454

FLORIDA PUBLIC SERVICE COMMISSION

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Line No.	(1) DESCRIPTION	(2) TOTAL COMPANY	(3) FPSC JURISDICTIONAL	(4) JURISDICTIONAL FACTOR
1	MISC DEFD DEB - SJRPP	33,733	32,066	0.950595
2	DEFERRED LOSSES FROM DISPOSITION OF UTILITY PLT RESEARCH, DEVELOPMENT & DEMONSTRATION EXPENDITURES	0	0	0.000000
3		0	0	0.000000
4	WORKING CAPITAL ASSETS	5,675,148	4,476,567	0.788802
5				
6	WORKING CAPITAL LIABILITIES			
7				
8	ACCUM PROVISION FOR PROPERTY INSURANCE	(120,246)	(120,246)	1.000000
9	ACCUM PROVISION FOR PROPERTY INS - OFFSET	0	0	0.000000
	ACCUM PROVISION FOR PROPERTY INS - STORM RECOVERY	0	0	0.000000
10		0	0	0.000000
11	ACCUM PROVISION FOR PROPERTY INS - STORM - FERC	325	0	0.000000
	ACCUM PROV INJURIES & DAMAGES - WORKERS COMPENSATION	(19,600)	(18,962)	0.967454
12		(216,686)	(209,633)	0.967454
13	ACCUM PROV PEN/BENFS-POST RETIREMENT BENEFITS			
	ACC MISC OPER PROV - MISCELLANEOUS OPER RESERVES	(129,323)	(124,946)	0.966151
14		(55,609)	(52,861)	0.950595
15	ACC MISC OPER PROV - NUCLEAR MAINTENANCE RSV			
16	ACC MISC OPER PROV - NUCL ASS URANIUM ENRICH D&D	0	0	0.000000
17	ACC MISC OPER PROV - DEFERRED COMPENSATION	(7,889)	(7,632)	0.967454
18	ACCUM PROV FOR RATE REFUNDS - FERC	0	0	0.000000
19	ACCUM PROV FOR RATE REFUNDS - FPSC	0	0	0.000000
20	OTHER NON CURRENT LIABILITY - ARO LIABILITY	(1,552,376)	(1,501,852)	0.967454
21	OTHER NON CURRENT LIABILITY - OTHER	(111)	(107)	0.966151
22	ARO LIABILITY - GAS RESERVES	(275)	(261)	0.947122
23	ACCTS PAY - GENERAL	(556,781)	(537,935)	0.966151
24	ACCTS PAY - LEHMAN HEDGE	0	0	0.000000
25	ACCTS PAY - FUNDS FOR NUCLEAR DECOMMISSIONING	0	0	0.000000
26	ACCTS PAY - GAS RESERVES	(47,037)	(44,549)	0.947122
27	NOTES PAYABLE - ASSOCIATED COMPANIES	0	0	0.000000
28	ACCTS PAYABLE - ASSOCIATED COMPANIES	(31,239)	(30,182)	0.966151
29	CUSTOMER DEPOSITS - NON-ELECTRIC	(64)	(62)	0.966151
30	CUSTOMER DEPOSITS - MARGIN CALL COLLATERAL	(250)	(242)	0.966151
	CUSTOMER DEPOSITS - MARGIN CALL COLL - FIN39			
31	OFFSET	0	0	0.000000
32	TAXES ACCRUED - FEDERAL INCOME TAXES	(71,707)	(69,280)	0.966151
33	TAXES ACCRUED - STATE INCOME TAXES	(4,178)	(4,036)	0.966151
	TAXES ACCRUED - CITY & COUNTY REAL & PERSONAL			
34	PROPERTY	(195,067)	(188,086)	0.964213

FLORIDA PUBLIC SERVICE COMMISSION  
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DOCKET NO.: 160021-EI

Witness: Kim Ousdahl, Robert E. Barrett, Jr.,  
 Renae B. Deaton

Line No.	(1) DESCRIPTION	(2) TOTAL COMPANY	(3) FPSC JURISDICTIONAL	(4) JURISDICTIONAL FACTOR
1	TAXES ACCRUED - REVENUE TAXES	(114,927)	(114,927)	1.000000
2	TAXES ACCRUED - OTHER	(8,537)	(8,248)	0.966151
3	TAXES ACCRUED - SUPERFUND ENVIRONMENTAL TAX	0	0	0.000000
4	TAXES ACCRUED - FEDERAL INC TAX - GAS RESERVES	41,768	39,559	0.947122
5	TAXES ACCRUED - STATE INC TAX - GAS RESERVES	0	0	0.000000
6	INTEREST ACCRUED ON LONG - TERM DEBT	(117,522)	(113,544)	0.966151
7	INTEREST ACCRUED ON LTD - STORM SECURITIZATION	(2,234)	(2,234)	1.000000
8	INTEREST ACCRUED ON CUSTOMER DEPOSITS	(4,694)	(4,694)	1.000000
9	INTEREST ACCRUED ON OTHER	0	0	0.000000
10	INTEREST ACCRUED ON WHOLESALE REFUND	(1)	0	0.000000
11	INTEREST ACCRUED ON RETAIL REFUND	0	0	0.000000
12	COMMON AND PREFERRED DIVIDENDS DECLARED	0	0	0.000000
13	MATURED LONG-TERM DEBT	0	0	0.000000
14	MATURED INTEREST	0	0	0.000000
15	TAX COLLECTIONS PAYABLE	(87,007)	(84,062)	0.966151
16	MISC CURR & ACC LIAB - OTHER	(450,434)	(435,187)	0.966151
17	MISC CURR & ACC LIAB - STORM LIABILITIES	(4,284)	(4,124)	0.962519
18	MISC CURR & ACC LIAB - MISCELLANEOUS - FERC	(228)	0	0.000000
19	MISC CURR & ACC LIAB - STORM SECURITIZATION	0	0	0.000000
20	OTHER DEFD CREDITS - PREFERRED STOCK DIVIDENDS ACCR	0	0	0.000000
21	MISC CURR & ACC LIAB - JOBBING ACCOUNTS ADVANCED	(12,267)	(11,852)	0.966151
22	MISC CURR & ACC LIAB - NUCL ASS D&D - CURRENT	0	0	0.000000
23	MISC CURR & ACC LIAB - POLE ATTACHMENT RENTALS	(3,373)	(3,373)	1.000000
24	MISC CURR & ACC LIAB - POLE ATTCH RENT - PHONE	(8,258)	(8,258)	1.000000
25	MISC CURR & ACC LIAB - GAS RESERVES	(23,918)	(22,653)	0.947122
26	MISC CURR & ACC LIAB - WHOLESALE REFUND	0	0	0.000000
27	MISC CURR & ACC LIAB - RETAIL REFUND	0	0	0.000000
28	MISC CURRENT LIAB - DERIVATIVES LIABILITY	(235,307)	(223,210)	0.948587
29	CUSTOMER ADVANCES FOR CONSTRUCTION	(2,925)	(2,826)	0.966151
30	OTHER DEFD CREDITS - INCOME TAX PAYABLE - FIN48	(2,572)	(2,485)	0.966151
31	OTHER DEFD CREDITS - STORM LIABILITIES	(5,020)	(4,832)	0.962519
32	OTHER DEFD CREDITS - OTHER	(132,521)	(128,036)	0.966151
33	OTHER DEFD CREDITS - DEFERRED SJRPP INTEREST	(28,892)	(27,465)	0.950595
34	OTHER DEFD CREDITS - GAS TURBINE VARIABLE MAINT	0	0	0.000000

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide a development of jurisdictional separation factors for rate base for the test year and the most recent historical year.

Type of Data Shown:

Projected Test Year Ended 12/31/17

Prior Year Ended \_\_\_/\_\_\_/\_\_\_

Historical Test Year Ended \_\_\_/\_\_\_/\_\_\_

COMPANY: FLORIDA POWER & LIGHT COMPANY  
AND SUBSIDIARIES

(\$000)

Witness: Kim Ousdahl, Robert E. Barrett, Jr.,  
Renaë B. Deaton

DOCKET NO.: 160021-EI

Line No.	(1) DESCRIPTION	(2) TOTAL COMPANY	(3) FPSC JURISDICTIONAL	(4) JURISDICTIONAL FACTOR
	OTHER DEFD CREDITS - WEST COUNTY RECLAIMED			
1	WATER	0	0	0.000000
2	OTHER REG LIAB - ARO LIABILITY	(2,125,504)	(2,056,326)	0.967454
3	OTHER REG LIAB - WHOLESALE REFUNDS	0	0	0.000000
4	OTHER REG LIAB - RETAIL REFUNDS	0	0	0.000000
5	OTHER REG LIAB - OTHER	(11)	(11)	1.000000
6	OTHER REG LIAB - TAX AUDIT REFUND INTEREST	(109)	(105)	0.966151
7	OTHER REG LIAB - DEFERRED PENSION CREDIT	0	0	0.000000
8	OTHER REG LIAB - DEFERD GAIN LAND SALES - PIS	(30,924)	(29,878)	0.966151
9	OTHER REG LIAB - DF GAIN AVIAT TRF-FPL GROUP	0	0	0.000000
10	OTHER REG LIAB - INTEREST INCOME - FIN 48	(981)	(948)	0.966151
11	OTHER REG LIAB - DERIVATIVES	0	0	0.000000
12	OTHER REG LIAB - NUCLEAR COST RECOVERY	(245,044)	(245,044)	1.000000
13	OTHER REG LIAB - NCRC AVOIDED AFUDC	(154,831)	0	0.000000
14	OTHER REG LIAB - NUCLEAR AMORT	0	0	1.000000
15	OTHER REG LIAB - UNALLOC PROD RESERVE	0	0	0.000000
16	OTHER REG LIAB - CONVERTIBLE ITC GROSS-UP	(90,068)	(85,306)	0.947122
17	OTHER REG LIAB - OVERRECOVERED ECCR REVENUES	(48,644)	(48,644)	1.000000
18	OTHER REG LIAB - OVERRECOVERED FUEL REVNUS FPSC	(37,260)	(37,260)	1.000000
	OTHER REG LIAB - OVERRECOVERED CAPACITY			
19	REVENUES	(6,022)	(6,022)	1.000000
	OTHER REG LIAB - OVERRECOVERED ENVIRONMENTL			
20	REVNUS	(1,825)	(1,825)	1.000000
21	OTHER REG LIAB - OVERRECOVERED FUEL REVNUS FERC	(1,852)	0	0.000000
22	OTHER REG LIAB - GAINS ON SALE EMISSION ALLOW	(3)	(3)	0.947122
23	OTHER REG LIAB DEFERRED TAX CAPACITY - CEDAR BAY	(5,686)	(5,386)	0.947122
24	DEFERRED GAINS FUTURE USE	(38,904)	(37,587)	0.966151
25	WORKING CAPITAL LIABILITIES	(6,998,936)	(6,627,665)	0.946953
26				
27	TOTAL WORKING CAPITAL	(1,323,788)	(2,151,097)	1.624956
28				
29	TOTAL RATE BASE	33,890,520	32,577,744	0.961264
30				
31	NOTE: TOTALS MAY NOT ADD DUE TO ROUNDING.			
32				
33				
34				

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide a development of jurisdictional separation factors for rate base for the test year and the most recent historical year.

Type of Data Shown:

\_\_\_ Projected Test Year Ended \_\_/\_\_/\_\_

\_\_\_ Prior Year Ended \_\_/\_\_/\_\_

 Historical Test Year Ended 12/31/15

COMPANY: FLORIDA POWER & LIGHT COMPANY  
AND SUBSIDIARIES

(\$000)

DOCKET NO.: 160021-EI

Witness: Kim Ousdahl, Robert E. Barrett, Jr.,  
Renae B. Deaton

Line No.	(1) DESCRIPTION	(2) TOTAL COMPANY	(3) FPSC JURISDICTIONAL	(4) JURISDICTIONAL FACTOR
1				
2				
3	ELECTRIC PLANT IN SERVICE INTANGIBLE			
4	PLT IN SERV - INTANGIBLE	737,038	712,153	0.966237
5	PLT IN SERV - INTAN - ECCR	11,935	11,935	1.000000
6	PLT IN SERV - INTAN - ECRC	6,384	6,066	0.950149
7	PLT IN SERV - INTANGIBLE ARO	52,638	50,861	0.966237
8	PLT IN SERV - NCRC AVOIDED AFUDC - INTANG - OFFSET	26,141	0	0.000000
9	PLT IN SERV - INTAN - CAPACITY	39	37	0.946460
10	ELECTRIC PLANT IN SERVICE INTANGIBLE	834,174	781,052	0.936317
11				
12	ELECTRIC PLANT IN SERVICE PRODUCTION - STEAM			
13				
14	PLT IN SERV - STEAM	2,373,310	2,245,887	0.946310
15	PLT IN SERV - STEAM MARTIN PIPELINE	371	351	0.944896
16	PLT IN SERV - STEAM - ECRC	895,912	851,250	0.950149
17	PLT IN SERV - COAL CARS	33,215	31,385	0.944896
18	PLT IN SERV - STEAM - CAPACITY	27	25	0.946460
19	ELECTRIC PLANT IN SERVICE PRODUCTION - STEAM	3,302,835	3,128,897	0.947337
20				
21	ELECTRIC PLANT IN SERVICE PRODUCTION - NUCLEAR			
22				
23	PLT IN SERV - NUCLEAR TURKEY PT	3,579,795	3,387,595	0.946310
24	PLT IN SERV - NUCLEAR ST LUCIE 1	1,534,746	1,452,345	0.946310
25	PLT IN SERV - NUCLEAR ST LUCIE COM	531,353	502,825	0.946310
26	PLT IN SERV - NUCLEAR ST LUCIE 2	1,865,243	1,765,098	0.946310
27	PLT IN SERV - NUCLEAR - ECRC	49,339	46,879	0.950149
28	PLT IN SERV - NCRC AVOIDED AFUDC - OFFSET	148,801	0	0.000000
29	PLT IN SERV - NUCLEAR - CAPACITY	4,224	3,998	0.946460
30	ELECTRIC PLANT IN SERVICE PRODUCTION - NUCLEAR	7,713,501	7,158,740	0.928079
31				
32	ELECTRIC PLANT IN SERVICE PRODUCTION - OTHER			
33				
34	PLT IN SERV - OTHER PRODUCTION	8,664,103	8,198,925	0.946310

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide a development of jurisdictional separation factors for rate base for the test year and the most recent historical year.

Type of Data Shown:

\_\_\_ Projected Test Year Ended \_\_\_ / \_\_\_ / \_\_\_  
 \_\_\_ Prior Year Ended \_\_\_ / \_\_\_ / \_\_\_  
 Historical Test Year Ended 12/31/15

COMPANY: FLORIDA POWER & LIGHT COMPANY  
 AND SUBSIDIARIES

(\$000)

DOCKET NO.: 160021-EI

Witness: Kim Ousdahl, Robert E. Barrett, Jr.,  
 Renae B. Deaton

Line No.	(1) DESCRIPTION	(2) TOTAL COMPANY	(3) FPSC JURISDICTIONAL	(4) JURISDICTIONAL FACTOR
1	PLT IN SERV - GAS RESERVES	60,452	57,121	0.944896
2	PLT IN SERV - OTH PROD - ECRC	648,951	616,601	0.950149
3	ELECTRIC PLANT IN SERVICE PRODUCTION - OTHER	9,373,506	8,872,647	0.946566
4				
5	ELECTRIC PLANT IN SERVICE TRANSMISSION			
6				
7	PLT IN SERV - TRANSMISSION	3,976,265	3,527,664	0.887180
8	PLT IN SERV - TRANSMISSION - GSU	436,776	413,325	0.946310
9	PLT IN SERV - TRANSMISSION - OTHER RETAIL	67,395	67,395	1.000000
10	PLT IN SERV - TRANSMISSION - OTHER WHOLESale	4,721	0	0.000000
11	PLT IN SERV - TRANSMISSION - ECRC	8,402	7,983	0.950149
12	PLT IN SERV - AVOIDED AFUDC - TRANS OFFSET	761	0	0.000000
13	ELECTRIC PLANT PURCHASED OR SOLD	17,610	15,623	0.887180
14	ELECTRIC PLANT IN SERVICE TRANSMISSION	4,511,930	4,031,990	0.893629
15				
16	ELECTRIC PLANT IN SERVICE DISTRIBUTION			
17				
18	PLT IN SERV - DISTRIBUTION ACCT 360	91,249	91,249	1.000000
19	PLT IN SERV - DISTRIBUTION ACCT 361	184,242	184,242	1.000000
20	PLT IN SERV - DISTRIBUTION ACCT 362	1,489,690	1,489,690	1.000000
21	PLT IN SERV - DISTRIBUTION ACCT 364	1,382,736	1,382,736	1.000000
22	PLT IN SERV - DISTRIBUTION ACCT 365	1,627,134	1,627,134	1.000000
23	PLT IN SERV - DISTRIBUTION ACCT 366	1,592,595	1,592,595	1.000000
24	PLT IN SERV - DISTRIBUTION ACCT 367	2,203,601	2,203,601	1.000000
25	PLT IN SERV - DISTRIBUTION ACCT 368	2,084,304	2,084,304	1.000000
26	PLT IN SERV - DISTRIBUTION ACCT 369	1,046,829	1,046,829	1.000000
27	PLT IN SERV - DISTRIBUTION ACCT 370	812,330	810,477	0.997720
28	PLT IN SERV - DISTRIBUTION ACCT 371	73,023	73,023	1.000000
29	PLT IN SERV - DISTRIBUTION ACCT 373	432,274	432,274	1.000000
30	PLT IN SERV - DISTRIBUTION - ECRC	8,010	7,611	0.950149
31	PLT IN SERV - DISTRIBUTION ACCT 362 ECCR	3,533	3,533	1.000000
32	PLT IN SERV - DISTRIBUTION ACCT 371 ECCR	32,008	32,008	1.000000
33	ELECTRIC PLANT IN SERVICE DISTRIBUTION	13,063,557	13,061,305	0.999828
34				

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide a development of jurisdictional separation factors for rate base for the test year and the most recent historical year.

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 \_\_\_ Prior Year Ended \_\_\_/\_\_\_/\_\_\_  
 Historical Test Year Ended 12/31/15

COMPANY: FLORIDA POWER & LIGHT COMPANY  
 AND SUBSIDIARIES

(\$000)

Witness: Kim Ousdahl, Robert E. Barrett, Jr.,  
 Renae B. Deaton

DOCKET NO.: 160021-EI

Line No.	(1) DESCRIPTION	(2) TOTAL COMPANY	(3) FPSC JURISDICTIONAL	(4) JURISDICTIONAL FACTOR
1	ELECTRIC PLANT IN SERVICE GENERAL			
2				
3	PLT IN SERV - GENERAL PLANT TRANSPORTATION EQUIP	277,060	267,706	0.966237
4	PLT IN SERV - GENERAL PLANT STRUCTURES	416,820	402,748	0.966237
5	PLT IN SERV - GENERAL PLANT OTHER (EXC ECCR )	364,538	352,230	0.966237
6	PLT IN SERV - GENERAL PLANT OTHER ECCR	0	0	1.000000
7	PLT IN SERV - GENERAL PLANT OTHER ECRC	4,982	4,734	0.950149
8	PROPERTY UNDER CAPITAL LEASES	58,846	56,859	0.966237
9	PLT IN SERV - GENERAL PLANT OTHER CAPACITY	11	11	0.946460
10	ELECTRIC PLANT IN SERVICE GENERAL	1,122,259	1,084,288	0.966166
11				
12	ACQUISITION ADJUSTMENT PLANT			
13				
14	ACQUISITION ADJUSTMENT SCHERER 4	107,383	101,617	0.946310
15	ACQUISITION ADJUSTMENT PLANT	107,383	101,617	0.946310
16				
17	PLANT IN SERVICE	40,029,145	38,220,537	0.954818
18				
19				
20	ELECTRIC PLANT HELD FOR FUTURE USE			
21	PLT FUTURE USE - OTHER PRODUCTION	110,776	104,828	0.946310
22	PLT FUTURE USE - GAS RESERVES	2,558	2,417	0.944896
23	PLT FUTURE USE - TRANSMISSION	50,689	45,370	0.895054
24	PLT FUTURE USE - DISTRIBUTION	44,398	44,398	1.000000
25	PLT FUTURE USE - GENERAL	30,404	29,377	0.966237
26	ELECTRIC PLANT HELD FOR FUTURE USE	238,825	226,390	0.947934
27				
28	ELECTRIC PLANT HELD FOR FUTURE USE	238,825	226,390	0.947934
29				
30				
31	CONSTRUCTION WORK IN PROGRESS			
32				
33	CWIP - INTANGIBLE PLANT	103,741	100,238	0.966237
34	CWIP - STEAM (EXC COAL)	20,977	19,851	0.946310

FLORIDA PUBLIC SERVICE COMMISSION

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Type of Data Shown:

\_\_\_ Projected Test Year Ended \_\_/\_\_/\_\_  
 \_\_\_ Prior Year Ended \_\_/\_\_/\_\_  
 Historical Test Year Ended 12/31/15

COMPANY: FLORIDA POWER & LIGHT COMPANY  
 AND SUBSIDIARIES

(\$000)

Witness: Kim Ousdahl, Robert E. Barrett, Jr.,  
 Renae B. Deaton

DOCKET NO.: 160021-EI

Line No.	(1) DESCRIPTION	(2) TOTAL COMPANY	(3) FPSC JURISDICTIONAL	(4) JURISDICTIONAL FACTOR
1	CWIP - NUCL - TURKEY POINT	420,340	397,772	0.946310
2	CWIP - NCRC AVOIDED AFUDC - OFFSET	(0)	0	0.000000
3	CWIP - OTHER PRODUCTION - GT	1,496,456	1,416,111	0.946310
4	CWIP - GAS RESERVES	11,310	10,687	0.944896
5	CWIP - TRANSMISSION	190,261	170,294	0.895054
6	CWIP - DISTRIBUTION	220,732	220,732	1.000000
7	CWIP - GENERAL - TRANSPORTATION EQUIP	57,797	55,846	0.966237
8	CONSTRUCTION WORK IN PROGRESS	2,521,614	2,391,531	0.948413
9				
10	CONSTRUCTION WORK IN PROGRESS	2,521,614	2,391,531	0.948413
11				
12				
13	ACCUM PROVISION DEPRECIATION - INTANGIBLE			
14				
15	ACC PROV DEPR & AMORT - INTANGIBLE	(225,510)	(217,896)	0.966237
16	ACC PROV DEPR & AMORT - INTANGIBLE ARO	48,497	46,860	0.966237
17	ACC AMORT - INTANGIBLE -ECCR	(8,161)	(8,161)	1.000000
18	ACC PROV DEPR & AMORT - NCRC AVOIDED AFUDC - INTANG - FERC RECLASS	(3,206)	0	0.000000
19	ACC PROV DEPR - ITC INTEREST SYNCHRONIZATION	(6,780)	(6,551)	0.966237
20	ACC PROV DEPR & AMORT - SURPLUS FLOWBACK OFFSET	(801,736)	0	0.000000
21	ACC AMORT - INTANGIBLE - ECRC	(1,172)	(1,114)	0.950149
22	ACC AMORT - INTANGIBLE - CAPACITY	(1)	(1)	0.946460
23	ACCUM PROVISION DEPRECIATION - INTANGIBLE	(998,068)	(186,862)	0.187224
24				
25	ACCUM PROVISION DEPRECIATION - STEAM			
26				
27	ACC PROV DEPR & AMORT - STEAM	(1,386,301)	(1,311,870)	0.946310
28	ACC PROV DEPR & AMORT - STEAM MARTIN PIPELINE	(371)	(351)	0.944896
29	ACC PROV DEPR & AMORT - STEAM - ECRC	(65,492)	(62,227)	0.950149
30	ACC PROV DEPR - FOSSIL DECOM	(220,486)	(208,648)	0.946310
31	ACC PROV DEPR & AMORT - COAL CARS	(33,215)	(31,385)	0.944896
32	ACC PROV DEPR & AMORT - STEAM - CAPACITY	(0)	(0)	0.946460
33	ACCUM PROVISION DEPRECIATION - STEAM	(1,705,865)	(1,614,481)	0.946429
34				



FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide a development of jurisdictional separation factors for rate base for the test year and the most recent historical year.

Type of Data Shown:

\_\_\_ Projected Test Year Ended \_\_\_/\_\_\_/\_\_\_  
 \_\_\_ Prior Year Ended \_\_\_/\_\_\_/\_\_\_  
 Historical Test Year Ended 12/31/15

COMPANY: FLORIDA POWER & LIGHT COMPANY  
 AND SUBSIDIARIES

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DOCKET NO.: 160021-EI

Witness: Kim Ousdahl, Robert E. Barrett, Jr.,  
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Line No.	(1) DESCRIPTION	(2) TOTAL COMPANY	(3) FPSC JURISDICTIONAL	(4) JURISDICTIONAL FACTOR
1	ACCUM PROVISION DEPRECIATION - NUCLEAR			
2				
3	ACC PROV DEPR & AMORT - TURKEY POINT	(988,222)	(935,164)	0.946310
4	ACC PROV DEPR & AMORT - ST LUCIE 1	(490,302)	(463,978)	0.946310
5	ACC PROV DEPR & AMORT - ST LUCIE COM	(232,063)	(219,603)	0.946310
6	ACC PROV DEPR & AMORT - ST LUCIE 2	(635,012)	(600,919)	0.946310
7	ACC PROV DEPR & AMORT - NUCLEAR - ECRC	(220)	(209)	0.950149
8	ACC PROV DEPR & AMORT - NUCLEAR FLOWBACK	3,896	3,687	0.946310
9	ACC PROV DEPR & AMORT - NCRC AVOIDED AFUDC - OFFSET	(8,604)	0	0.000000
10	ACC PROV DEPR & AMORT - NUCLEAR - CAPACITY	(46)	(44)	0.946460
11	ACCUM PROVISION DEPRECIATION - NUCLEAR	(2,350,573)	(2,216,229)	0.942846
12				
13	ACCUM PROVISION DEPRECIATION - OTHER			
14				
15	ACC PROV DEPR - SURPLUS DISMANTLEMENT - FERC RECLASS	(857)	0	0.000000
16	ACC PROV DEPR & AMORT - OTHER PRODUCTION	(1,369,065)	(1,295,559)	0.946310
17	ACC PROV DEPR & AMORT - DISMANTLEMENT -OTH	(140,094)	(132,573)	0.946310
18	ACC PROV DEPR & AMORT - DISMANTLEMENT -OTHER PROD (ECRC)	(2,170)	(2,062)	0.950149
19	ACC PROV DEPR & AMORT - GAS RESERVES	(2,267)	(2,142)	0.944896
20	ACC PROV DEPR & AMORT - OTH PROD - ECRC	(102,150)	(97,058)	0.950149
21	ACC PROV DEPR & AMORT - OTH PROD - CAPACITY	3	3	0.946460
22	ACCUM PROVISION DEPRECIATION - OTHER	(1,616,600)	(1,529,391)	0.946054
23				
24	ACCUM PROVISION DEPRECIATION - TRANSMISSION			
25				
26	ACC PROV DEPR & AMORT - TRANSMISSION	(1,554,565)	(1,379,179)	0.887180
27	ACC PROV DEPR & AMORT - TRANSMISSION - GSU	(77,437)	(73,280)	0.946310
28	ACC PROV DEPR & AMORT - TRANSMISSION - OTHER RETAIL	(28,054)	(28,054)	1.000000
29	ACC PROV DEPR & AMORT - TRANSMISSION - OTHER WHOLESALE	(1,881)	0	0.000000
30	ACC PROV DEPR & AMORT - TRANS - ECRC	(1,607)	(1,527)	0.950149
31	ACC PROV DEPR & AMORT - AVOIDED AFUDC - TRANS OFFSET	(59)	0	0.000000
32	ACCUM PROVISION DEPRECIATION - TRANSMISSION	(1,663,604)	(1,482,040)	0.890861
33				
34				

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide a development of jurisdictional separation factors for rate base for the test year and the most recent historical year.

Type of Data Shown:

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 Historical Test Year Ended 12/31/15

COMPANY: FLORIDA POWER & LIGHT COMPANY  
 AND SUBSIDIARIES

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DOCKET NO.: 160021-EI

Witness: Kim Ousdahl, Robert E. Barrett, Jr.,  
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Line No.	(1) DESCRIPTION	(2) TOTAL COMPANY	(3) FPSC JURISDICTIONAL	(4) JURISDICTIONAL FACTOR
1	ACCUM PROVISION DEPRECIATION - DISTRIBUTION			
2				
3	ACC PROV DEPR & AMORT - DISTRIB A/C 360	7	7	1.000000
4	ACC PROV DEPR & AMORT - DISTRIB A/C 361	(50,470)	(50,470)	1.000000
5	ACC PROV DEPR & AMORT - DISTRIB A/C 362	(496,241)	(496,241)	1.000000
6	ACC PROV DEPR & AMORT - DISTRIBUTION A/C 364	(521,221)	(521,221)	1.000000
7	ACC PROV DEPR & AMORT - DISTRIBUTION A/C 365	(672,847)	(672,847)	1.000000
8	ACC PROV DEPR & AMORT - DISTRIBUTION A/C 366	(340,649)	(340,649)	1.000000
9	ACC PROV DEPR & AMORT - DISTRIBUTION A/C 367	(710,645)	(710,645)	1.000000
10	ACC PROV DEPR & AMORT - DISTRIBUTION A/C 368	(922,749)	(922,749)	1.000000
11	ACC PROV DEPR & AMORT - DISTRIBUTION A/C 369	(398,683)	(398,683)	1.000000
12	ACC PROV DEPR & AMORT - DISTRIBUTION A/C 370	(209,408)	(208,930)	0.997720
13	ACC PROV DEPR & AMORT - DISTRIBUTION A/C 371	(29,931)	(29,931)	1.000000
14	ACC PROV DEPR & AMORT - DISTRIBUTION A/C 373	(160,662)	(160,662)	1.000000
15	ACC PROV DEPR & AMORT - DISTRIBUTION - ECRC	(2,490)	(2,366)	0.950149
16	ACC PROV DEPR & AMORT - DISTRIBUTION A/C 362 ECCR	(1,683)	(1,683)	1.000000
17	ACC PROV DEPR & AMORT - DISTRIBUTION A/C 371 ECCR	(13,669)	(13,669)	1.000000
18	ACC PROV DEPR & AMORT - DISTRIBUTION FLOWBACK	(42,931)	(42,931)	1.000000
19	ACCUM PROVISION DEPRECIATION - DISTRIBUTION	(4,574,271)	(4,573,670)	0.999868
20				
21	ACCUM PROVISION DEPRECIATION - GENERAL			
22				
23	ACC PROV DEPR & AMORT - GENERAL PLANT TRANSPORT EQUIP	(131,428)	(126,991)	0.966237
24	ACC PROV DEPR & AMORT - GENERAL PLT STRUCTURES	(119,652)	(115,612)	0.966237
25	ACC PROV DEPR & AMORT - GEN PLT OTH(EXC ECCR)	(160,634)	(155,210)	0.966237
26	ACC PROV DEPR & AMORT - GENERAL PLT OTH ECCR	(0)	(0)	1.000000
27	ACC PROV DEPR & AMORT - GENERAL PLT OTH ECRC	(362)	(344)	0.950149
28	ACC PROV DEPR & AMORT - PROP UND CAPT LEASES	(5,495)	(5,310)	0.966237
29	ACC PROV DEPR & AMORT - GENERAL PLT OTH CAPACITY	(0)	(0)	0.946460
30	ACCUM PROVISION DEPRECIATION - GENERAL	(417,571)	(403,467)	0.966223
31				
32	ACCUM PROVISION DEPRECIATION - NUCLEAR DECOMMISSIONING			
33				
34	ACC PROV DEPR - NUCLEAR DECOMMISSIONING RESERVE	(3,829,834)	(3,624,210)	0.946310

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide a development of jurisdictional separation factors for rate base for the test year and the most recent historical year.

Type of Data Shown:

\_\_\_ Projected Test Year Ended \_\_\_/\_\_\_/\_\_\_

\_\_\_ Prior Year Ended \_\_\_/\_\_\_/\_\_\_

X Historical Test Year Ended 12/31/15

COMPANY: FLORIDA POWER & LIGHT COMPANY  
AND SUBSIDIARIES

(\$000)

Witness: Kim Ousdahl, Robert E. Barrett, Jr.,

Renaë B. Deaton

DOCKET NO.: 160021-EI

Line No.	(1) DESCRIPTION	(2) TOTAL COMPANY	(3) FPSC JURISDICTIONAL	(4) JURISDICTIONAL FACTOR
1	OTHER REG ASSETS - CEDAR BAY - CAPACITY	131,009	123,995	0.946460
2	PRELIM SURVEY & INVESTIGATION CHARGES & RIGHT OF WAY	11,623	11,209	0.964365
3	CLEARING ACCOUNTS - OTHER	49	47	0.964365
4	MISC DEFD DEB - OTHER	137,837	132,925	0.964365
5	MISC DEFD DEB - FIN 48 - INTEREST REC	981	946	0.964365
6	MISC DEF DEBITS - GPIF	7,696	7,272	0.944896
7	MISC DEFD DEB - STORM MAINTENANCE	94,088	90,301	0.959749
8	MISC DEFD DEB - STORM MAINT - OFFSET	(94,093)	(90,305)	0.959749
9	MISC DEFD DEB - DEFERRED PENSION DEBIT	1,216,177	1,175,116	0.966237
10	MISC DEFD DEB - SJRPP	33,733	31,921	0.946310
11	DEFERRED LOSSES FROM DISPOSITION OF UTILITY PLT	23	22	0.964365
12	WORKING CAPITAL ASSETS	5,539,470	4,587,936	0.828227
13				
14	WORKING CAPITAL LIABILITIES			
15				
16	ACCUM PROVISION FOR PROPERTY INSURANCE	(121,282)	(121,282)	1.000000
17	ACCUM PROVISION FOR PROPERTY INS - STORM - FERC	325	0	0.000000
18	ACCUM PROV INJURIES & DAMAGES - WORKERS COMPENSATION	(18,141)	(17,528)	0.966237
19	ACCUM PROV PEN/BENFS-POST RETIREMENT BENEFITS	(232,595)	(224,742)	0.966237
20	ACC MISC OPER PROV - MISCELLANEOUS OPER RESERVES	(103,001)	(99,330)	0.964365
21	ACC MISC OPER PROV - NUCLEAR MAINTENANCE RSV	(56,353)	(53,327)	0.946310
22	ACC MISC OPER PROV - DEFERRED COMPENSATION	(5,722)	(5,528)	0.966237
23	ACCUM PROV FOR RATE REFUNDS - FPSC	(3)	(3)	1.000000
24	OTHER NON CURRENT LIABILITY - ARO LIABILITY	(1,422,781)	(1,374,744)	0.966237
25	OTHER NON CURRENT LIABILITY - OTHER	(157)	(151)	0.964365
26	ARO LIABILITY - GAS RESERVES	(150)	(142)	0.944896
27	ACCTS PAY - GENERAL	(521,639)	(503,050)	0.964365
28	ACCTS PAY - GAS RESERVES	(4,709)	(4,450)	0.944896
29	ACCTS PAYABLE - ASSOCIATED COMPANIES	(17,224)	(16,611)	0.964365
30	CUSTOMER DEPOSITS - NON-ELECTRIC	(64)	(62)	0.964365
31	CUSTOMER DEPOSITS - MARGIN CALL COLLATERAL	(38)	(37)	0.964365
32	TAXES ACCRUED - FEDERAL INCOME TAXES	(282,055)	(272,003)	0.964365
33	TAXES ACCRUED - STATE INCOME TAXES	(12,298)	(11,860)	0.964365
34	TAXES ACCRUED - CITY & COUNTY REAL & PERSONAL PROPERTY	(155,960)	(150,170)	0.962879

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide a development of jurisdictional separation factors for rate base for the test year and the most recent historical year.

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\_\_\_ Prior Year Ended \_\_\_/\_\_\_/\_\_\_

X Historical Test Year Ended 12/31/15

COMPANY: FLORIDA POWER & LIGHT COMPANY  
AND SUBSIDIARIES

(\$000)

Witness: Kim Ousdahl, Robert E. Barrett, Jr.,  
Renae B. Deaton

DOCKET NO.: 160021-EI

Line No.	(1) DESCRIPTION	(2) TOTAL COMPANY	(3) FPSC JURISDICTIONAL	(4) JURISDICTIONAL FACTOR
1	TAXES ACCRUED - REVENUE TAXES	(108,389)	(108,389)	1.000000
2	TAXES ACCRUED - OTHER	(8,336)	(8,039)	0.964365
3	TAXES ACCRUED - FEDERAL INC TAX - GAS RESERVES	16,019	15,136	0.944896
4	INTEREST ACCRUED ON LONG - TERM DEBT	(119,497)	(115,239)	0.964365
5	INTEREST ACCRUED ON LTD - STORM SECURITIZATION	(4,725)	(4,725)	1.000000
6	INTEREST ACCRUED ON CUSTOMER DEPOSITS	(4,169)	(4,169)	1.000000
7	INTEREST ACCRUED ON WHOLESALE REFUND	(1)	0	0.000000
8	TAX COLLECTIONS PAYABLE	(82,749)	(79,800)	0.964365
9	MISC CURR & ACC LIAB - OTHER	(458,851)	(442,500)	0.964365
10	MISC CURR & ACC LIAB - STORM LIABILITIES	(1,163)	(1,116)	0.959749
11	MISC CURR & ACC LIAB - MISCELLANEOUS - FERC	(334)	0	0.000000
12	MISC CURR & ACC LIAB - JOBBING ACCOUNTS ADVANCED	(11,962)	(11,536)	0.964365
13	MISC CURR & ACC LIAB - POLE ATTACHMENT RENTALS	(1,923)	(1,855)	0.964365
14	MISC CURR & ACC LIAB - POLE ATTCH RENT - PHONE	(7,828)	(7,549)	0.964365
15	MISC CURR & ACC LIAB - GAS RESERVES	(2,115)	(1,999)	0.944896
16	MISC CURRENT LIAB - DERIVATIVES LIABILITY	(296,588)	(281,302)	0.948460
17	CUSTOMER ADVANCES FOR CONSTRUCTION	(2,507)	(2,417)	0.964365
18	OTHER DEFD CREDITS - INCOME TAX PAYABLE - FIN48	(2,741)	(2,643)	0.964365
19	OTHER DEFD CREDITS - STORM LIABILITIES	(5,020)	(4,818)	0.959749
20	OTHER DEFD CREDITS - OTHER	(132,265)	(127,552)	0.964365
21	OTHER DEFD CREDITS - DEFERRED SJRPP INTEREST	(53,258)	(50,398)	0.946310
22	OTHER REG LIAB - ARO LIABILITY	(2,227,257)	(2,152,059)	0.966237
23	OTHER REG LIAB - OTHER	(1,314)	(1,314)	1.000000
24	OTHER REG LIAB - TAX AUDIT REFUND INTEREST	(3,977)	(3,835)	0.964365
25	OTHER REG LIAB - DEFRD GAIN LAND SALES - PIS	(23,788)	(22,940)	0.964365
26	OTHER REG LIAB - DF GAIN AVIAT TRF-FPL GROUP	(820)	(792)	0.966237
27	OTHER REG LIAB - INTEREST INCOME - FIN 48	(981)	(946)	0.964365
28	OTHER REG LIAB - DERIVATIVES	(273)	(259)	0.948460
29	OTHER REG LIAB - NUCLEAR COST RECOVERY	(225,845)	(225,845)	1.000000
30	OTHER REG LIAB - NCRC AVOIDED AFUDC	(163,833)	0	0.000000
31	OTHER REG LIAB - NUCLEAR AMORT	(7,825)	(7,825)	1.000000
32	OTHER REG LIAB - CONVERTIBLE ITC GROSS-UP	(97,862)	(92,983)	0.950149
33	OTHER REG LIAB - OVERRECOVERED ECCR REVENUES	(53,545)	(53,545)	1.000000
34	OTHER REG LIAB - OVERRECOVERED CAPACITY REVENUES	(9,158)	(9,158)	1.000000

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide a development of jurisdictional separation factors for rate base for the test year and the most recent historical year.

Type of Data Shown:

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 \_\_\_ Prior Year Ended \_\_\_/\_\_\_/\_\_\_  
 Historical Test Year Ended 12/31/15

COMPANY: FLORIDA POWER & LIGHT COMPANY  
 AND SUBSIDIARIES

(\$000)

Witness: Kim Ousdahl, Robert E. Barrett, Jr.,  
 Renae B. Deaton

DOCKET NO.: 160021-EI

Line No.	(1) DESCRIPTION	(2) TOTAL COMPANY	(3) FPSC JURISDICTIONAL	(4) JURISDICTIONAL FACTOR
1	OTHER REG LIAB - OVERRECOVERED ENVIRONMENTL REVNUS	(52)	(52)	1.000000
2	OTHER REG LIAB - OVERRECOVERED FUEL REVNUS FERC	(518)	0	0.000000
3	OTHER REG LIAB - GAINS ON SALE EMISSION ALLOW	(139)	(132)	0.950149
4	OTHER REG LIAB DEFERRED TAX CAPACITY - CEDAR BAY	(2,129)	(2,015)	0.946460
5	DEFERRED GAINS FUTURE USE	(49,334)	(47,576)	0.964365
6	WORKING CAPITAL LIABILITIES	(7,110,899)	(6,717,208)	0.944636
7				
8	TOTAL WORKING CAPITAL	(1,571,429)	(2,129,272)	1.354991
9				
10	TOTAL RATE BASE	28,258,235	27,122,250	0.959800
11				
12	NOTE: Totals may not add due to rounding.			
13				
14				
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PLANT BALANCES BY ACCOUNT AND SUB-ACCOUNT

FLORIDA PUBLIC SERVICE COMMISSION  
 COMPANY: FLORIDA POWER & LIGHT COMPANY  
 AND SUBSIDIARIES

EXPLANATION: Provide the depreciation rate and plant balances for each account or sub-account to which a separate depreciation rate is prescribed. (Include Amortization/Recovery Schedule amounts)<sup>(1)</sup>

Type of Data Shown:  
 Projected Test Year Ended 12/31/17  
 Prior Year Ended \_\_/\_\_/\_\_  
 Historical Test Year Ended \_\_/\_\_/\_\_

(\$000 WHERE APPLICABLE)

DOCKET NO.: 160021-EI

Witness: Robert E. Barrett, Jr.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Line No.	Account / Sub-account Number	Account/Sub-account Title	Depreciation Rate	Plant Balance Beg. of Year	Total Plant Added	Total Plant Retired	Adjustments or Transfers	Plant Balance End of Year	13-Month Average
1		<u>INTANGIBLE PLANT</u>							
2		Asset Retirement Obligation	0.0	25,238				25,238	25,238
3		Intangible Plant	13.2	944,975	136,380	(57,398)		1,023,956	997,105
4		Nuclear Licenses	4.3	2,128	2,384			4,512	3,370
5									
6		<u>INTANGIBLE PLANT (CLAUSES)</u>							
7		Intangible Plant ECCR	20.0	7,251	1,328	(3,107)		5,472	5,873
8		Intangible Plant ECRC	20.0	6,359				6,359	6,359
9		TOTAL INTANGIBLE PLANT		985,950	140,092	(60,506)		1,065,536	1,037,944
10									
11		<u>STEAM PRODUCTION</u>							
12		Cape Canaveral	0.0	0	0			0	0
13		Manatee Capacity	2.5	197	3			200	199
14		Manatee Gas Reburn ECRC	2.6	191,594	358	(318)		191,633	191,631
15		Manatee	2.5	494,026	17,406	(4,181)		507,251	499,880
16		Martin (Plant Steam)	2.5	928,349	46,521	(8,435)		966,436	952,065
17		Martin Gas Pipeline - Steam	0.0	371				371	371
18		Minor Steam Capacity	2.5	(16)	(0)			(17)	(17)
19		Minor Steam Production	2.5	26,896		(348)	314	26,862	26,854
20		Pt Everglades	0.0		0	(0)			
21		Sanford	0.0	0		0		0	0
22		Scherer Unit 4 Baghouse ECRC	2.6	473,271	5,534			478,805	475,995
23		Scherer Unit 4	2.5	640,262	13,902	(1,120)		653,044	646,977
24		SJRPP Coal Cars	0.0	33,202				33,202	33,202
25		SJRPP Coal Terminal	2.5	57,985		(384)		57,601	57,793
26		SJRPP Unit 1 SCR ECRC	2.6	27,777	450	(10)		28,217	28,030
27		SJRPP Unit 1	2.4	173,319	1,699	(1,078)		173,941	173,703
28		SJRPP Unit 2 SCR ECRC	2.0	26,943		(23)		26,921	26,932
29		SJRPP Unit 2	2.5	110,545		(1,002)		109,543	110,044
30		Steam Plant ECRC	2.7	177,812	39	(78)		177,773	177,796
31		Turkey Point	2.5	0	5,734		(5,734)	0	0

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION:

Provide the depreciation rate and plant balances for each account or sub-account to which a separate depreciation rate is prescribed. (Include Amortization/Recovery Schedule amounts)<sup>(1)</sup>

Type of Data Shown:

Projected Test Year Ended 12/31/17

Prior Year Ended \_\_\_/\_\_\_/\_\_\_

Historical Test Year Ended \_\_\_/\_\_\_/\_\_\_

COMPANY: FLORIDA POWER & LIGHT COMPANY  
AND SUBSIDIARIES

(\$000 WHERE APPLICABLE)

Witness: Robert E. Barrett, Jr.

DOCKET NO.: 160021-EI

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	
Line No.	Account / Sub-account Number	Account/Sub-account Title	Depreciation Rate	Plant Balance Beg. of Year	Total Plant Added	Total Plant Retired	Adjustments or Transfers	Plant Balance End of Year	13-Month Average
1		TOTAL STEAM PRODUCTION		3,362,533	91,644	(16,976)	(5,419)	3,431,782	3,401,455
2									
3		<u>NUCLEAR PRODUCTION</u>							
4		EPU St Lucie Common Base	1.8	1,598				1,598	1,598
5		EPU St Lucie Unit 1 Base	2.2	551,061				551,061	551,061
6		EPU St Lucie Unit 2 Base	2.2	388,168				388,168	388,168
7		EPU St Lucie Unit 2	2.2	11,721				11,721	11,721
8		EPU Turkey Point Common Base	2.0	732,151				732,151	732,151
9		EPU Turkey Point Unit 3 Base	2.2	1,071,164				1,071,164	1,071,164
10		EPU Turkey Point Unit 3	2.2	31,047	22,637			53,684	39,601
11		Minor Nuclear Production	2.1	61	338			399	228
12		Nuclear Plant ECRC	1.9	73,514	10,112	(71)		83,555	75,152
13		St Lucie Capacity	2.2	12,596	2,302			14,898	13,762
14		St Lucie Plant Common	2.7	530,731	6,269	(8,794)		528,206	530,119
15		St Lucie Unit 1 Uprate	0.0	4,308				4,308	4,308
16		St Lucie Unit 1	2.0	1,048,055	20,880	(10,478)		1,058,457	1,052,619
17		St Lucie Unit 2 Uprate	0.0	10,046				10,046	10,046
18		St Lucie Unit 2	2.0	1,525,005	16,018	(10,870)		1,530,153	1,529,108
19		Turkey Point Capacity	2.1	52,286	6,421			58,707	55,183
20		Turkey Point Common	2.4	570,117	33,276	(6,478)		596,915	579,863
21		Turkey Point Unit 3 Uprate	0.0	13,425				13,425	13,425
22		Turkey Point Unit 3	2.0	633,817		(6,011)		627,806	630,811
23		Turkey Point Unit 4 Uprate	0.0	55,693				55,693	55,693
24		Turkey Point Unit 4	2.0	680,139	16,233	(6,488)		689,884	683,125
25		TOTAL NUCLEAR PRODUCTION		7,996,703	134,487	(49,188)		8,082,001	8,028,909
26									
27		<u>OTHER PRODUCTION</u>							
28		Babcock Ranch Solar	3.3	131,378	311			131,689	131,660
29		Cape Canaveral Modernization	3.3	909,529	69,297	(22,574)		956,252	936,708
30		Citrus Solar	3.3	135,374	481			135,855	135,813
31		Desoto Solar ECRC	3.3	120,553	162	(43)		120,672	120,548

PLANT BALANCES BY ACCOUNT AND SUB-ACCOUNT

FLORIDA PUBLIC SERVICE COMMISSION  
 COMPANY: FLORIDA POWER & LIGHT COMPANY  
 AND SUBSIDIARIES

EXPLANATION: Provide the depreciation rate and plant balances for each account or sub-account to which a separate depreciation rate is prescribed. (Include Amortization/Recovery Schedule amounts)<sup>(1)</sup>

Type of Data Shown:  
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 Prior Year Ended \_\_\_/\_\_\_/\_\_\_  
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(\$000 WHERE APPLICABLE)

DOCKET NO.: 160021-EI

Witness: Robert E. Barrett, Jr.

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	
Line No.	Account / Sub-account Number	Account/Sub-account Title	Depreciation Rate	Plant Balance Beg. of Year	Total Plant Added	Total Plant Retired	Adjustments or Transfers	Plant Balance End of Year	13-Month Average
1		Ft Lauderdale CCs	4.1	1,074,581	43,439	(9,290)	6,581	1,115,311	1,105,991
2		Ft Lauderdale GTs	2.6	17,221		(39)		17,182	17,212
3		Ft Myers CCs	4.4	820,929	57,500	(5,833)		872,597	854,109
4		Ft Myers GTs	2.7	19,429				19,429	19,429
5		Ft Myers Unit 3	4.6	235,279	7,624	(3,252)	1,293	240,944	239,752
6		Ft Myers Common	4.4	15,341		(122)		15,219	15,272
7		Gas Reserves FCR <sup>(2)</sup>	0.0	659,940	500,000			1,159,940	909,940
8		Manatee Solar	3.3	132,755	242			132,997	132,973
9		Manatee Unit 3 CC	4.1	513,772	118,087	(21,873)	7,567	617,552	586,351
10		Martin (Other Prod)	3.9	541,113		(32,825)	11,169	519,458	521,026
11		Martin Solar ECRC	3.3	1,856	928			2,784	2,298
12		Martin Unit 8 CC	4.1	600,958	95,006	(35,154)	13,409	674,220	628,567
13		Minor Other Production	3.8	117,901	5,968	(8,819)	3,153	118,203	115,629
14		Minor Other Generation	3.8						
15		Other Production ECRC	3.3	460,346		(1,066)	130	459,410	459,828
16		Pt Everglades Modernization	3.3	1,082,252	18,896			1,101,148	1,088,118
17		Putnam CCs	0.0						
18		Riviera Plant Modernization	3.3	1,139,831	14,538	(904)		1,153,465	1,147,255
19		Sanford CCs	4.2	919,887	128,774	(15,813)	17,398	1,050,245	974,623
20		Space Coast Solar ECRC	3.3	61,658		(37)		61,621	61,635
21		Turkey Point Unit 5	5.1	529,659	108,864	(11,602)	12	626,933	565,990
22		WCEC Unit 1 & 2 CCs	3.3	1,349,052	5,267	(4,416)	3,735	1,353,638	1,352,226
23		WCEC Unit 3	3.3	771,142	38,988	(39,299)	15,069	785,901	767,841
24		West County Capacity	3.5	4,181	1			4,183	4,183
25		TOTAL OTHER PRODUCTION		12,365,919	1,214,372	(212,960)	79,516	13,446,847	12,894,976
26									
27		<u>TRANSMISSION</u>							
28		Electric Plant Purchased or Sold	0.0	152				152	152
29		Transmission	2.8	4,708,097	337,062	(25,656)	5,734	5,025,237	4,828,805
30		Transmission - ECRC	2.7	8,551	81	(2)		8,630	8,591
31		Transmission - Gen Leads	2.5	81,621		(271)		81,350	81,485



FLORIDA PUBLIC SERVICE COMMISSION

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Provide the depreciation rate and plant balances for each account or sub-account to which a separate depreciation rate is prescribed. (Include Amortization/Recovery Schedule amounts)<sup>(1)</sup>

Type of Data Shown:

Projected Test Year Ended 12/31/17

Prior Year Ended \_\_\_/\_\_\_/\_\_\_

Historical Test Year Ended \_\_\_/\_\_\_/\_\_\_

COMPANY: FLORIDA POWER & LIGHT COMPANY AND SUBSIDIARIES

(\$000 WHERE APPLICABLE)

Witness: Robert E. Barrett, Jr.

DOCKET NO.: 160021-EI

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Line No.	Account / Sub-account Number	Account/Sub-account Title	Depreciation Rate	Plant Balance Beg. of Year	Total Plant Added	Total Plant Retired	Adjustments or Transfers	Plant Balance End of Year	13-Month Average
1		Transmission - GSU	2.9	350,974	0	(9,653)		341,321	346,162
2		Transmission - Port Everglades	3.0	44,300				44,300	44,300
3		Transmission - Radials Retail	2.9	82,943		(283)		82,660	82,802
4		TOTAL TRANSMISSION		5,276,638	337,143	(35,865)	5,734	5,583,650	5,392,296
5									
6		<u>DISTRIBUTION (Excluding Clauses)</u>							
7	370.2	AMI Meters Replaced	0.0	(10)				(10)	(10)
8	370.1	AMI Meters	6.5	752,057	97,234	(8,345)		840,946	795,293
9	371	Installations On Customer Premises	4.0	78,702	5,131	(845)		82,988	80,781
10	368	Line Transformers	3.8	2,172,521	90,106	(39,962)		2,222,664	2,196,472
11	370	Meters	5.8	90,579				90,579	90,579
12	365	Overhead Conductors & Devices	3.9	1,992,023	251,913	(9,792)		2,234,144	2,109,952
13	364	Poles, Towers & Fixtures	4.1	1,791,446	303,782	(10,130)		2,085,098	1,934,496
14	369	Services	2.7	1,247,481	155,069	(3,725)		1,398,825	1,321,225
15	362	Station Equipment	2.6	1,726,704	171,251	(9,564)		1,888,391	1,807,479
16	373	Street Lighting & Signal Systems	4.0	463,759	30,445	(7,147)		487,057	475,030
17	361	Structures & Improvement	1.9	193,243	6,382	(478)		199,147	196,193
18	367	UG Conductors & Devices	2.7	2,463,834	207,668	(18,659)		2,652,844	2,555,868
19	366	Underground Conduit	1.5	1,722,324	93,638	(1,478)		1,814,484	1,767,240
20		TOTAL DISTRIBUTION (Ex. Clauses)		14,694,663	1,412,619	(110,125)		15,997,157	15,330,597
21									
22		<u>DISTRIBUTION (CLAUSES)</u>							
23		Distribution ECRC	2.4	8,016	3	(2)		8,017	8,016
24	371.5	Installations on Cust Prem Solar	20.0	7,179				7,179	7,179
25	371.2	Residential Load Management - LMS	20.0	17,527		(2,799)		14,729	14,944
26	362.9	Station Equipment - LMS	20.0	15,093	10,582	(750)		24,925	19,452
27		TOTAL DISTRIBUTION CLAUSES		47,815	10,585	(3,550)		54,850	49,591
28									
29		TOTAL DISTRIBUTION		14,742,478	1,423,204	(113,675)		16,052,007	15,380,189
30									
31		<u>GENERAL PLANT STRUCTURES (DEPR)</u>	2.1	434,522	67,185	(3,907)		497,801	462,812

FLORIDA PUBLIC SERVICE COMMISSION  
 COMPANY: FLORIDA POWER & LIGHT COMPANY  
 AND SUBSIDIARIES

EXPLANATION: Provide the depreciation rate and plant balances for each account or sub-account to which a separate depreciation rate is prescribed. (Include Amortization/Recovery Schedule amounts)<sup>(1)</sup>

Type of Data Shown:  
 Projected Test Year Ended 12/31/17  
 Prior Year Ended \_\_\_/\_\_\_/\_\_\_  
 Historical Test Year Ended \_\_\_/\_\_\_/\_\_\_

(\$000 WHERE APPLICABLE)

DOCKET NO.: 160021-EI

Witness: Robert E. Barrett, Jr.

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	
Line No.	Account / Sub-account Number	Account/Sub-account Title	Depreciation Rate	Plant Balance Beg. of Year	Total Plant Added	Total Plant Retired	Adjustments or Transfers	Plant Balance End of Year	13-Month Average
1									
2		<u>GENERAL PLANT OTHER</u>							
3		General Plant Other ECRC	16.5	6,172	13	(44)		6,141	6,158
4		General Plant Other	17.4	395,363	54,377	(40,238)		409,502	410,323
5		Reclaimed Water Plant	2.1	59,225				59,225	59,225
6		TOTAL GENERAL PLANT OTHER		460,760	54,390	(40,282)		474,868	475,706
7									
8		<u>GENERAL PLANT OTHER (ECCR)</u>	20.0	2,641	21			2,662	2,656
9									
10		<u>GENERAL PLANT TRANSPORTATION</u>	7.5	324,793	34,368	(12,685)		346,475	336,104
11									
12		<u>GENERAL PLANT TRANSPORTATION (Clauses)</u>	9.4	599				599	599
13									
14		TOTAL GENERAL PLANT		1,223,314	155,963	(56,874)		1,322,404	1,277,877
15									
16		<u>OTHER ITEMS</u>							
17		Scherer Acquisition Adjustment		107,383				107,383	107,383
18		TOTAL OTHER ITEMS		107,383				107,383	107,383
19									
20		TOTAL DEPRECIABLE PLANT BALANCE		46,060,918	3,496,904	(546,043)	79,830	49,091,609	47,521,028
21									
22		NON-DEPRECIABLE PROPERTY		301,357	8			301,364	301,362
23									
24		TOTAL PLANT BALANCE		46,362,264	3,496,912	(546,043)	79,830	49,392,962	47,822,379

(1) Depreciation rates shown are composite rates. The depreciation rates were approved by the Florida Public Service Commission (FPSC) in Docket No 080677-EI/090130-EI, Order No. PSC-10-0153-FOF-EI issued on March 17, 2010. These rates were based on the comprehensive depreciation study the Company filed with the Commission in accordance with Rule 25.60436 on March 17, 2009.

(2) Gas Reserves is included within the total plant balance; however, the asset is recovered through depletion instead of depreciation.

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide the monthly plant balances for each account or sub-account to which an individual depreciation rate is applied. These balances should be the ones used to compute the monthly depreciation expenses excluding any amortization/recovery schedules.

Type of Data Shown:  
 Projected Test Year Ended 12/31/17  
 Prior Year Ended / /  
 Historical Test Year Ended / /

COMPANY: FLORIDA POWER & LIGHT COMPANY  
 AND SUBSIDIARIES

DOCKET NO.: 160021-EI

(\$000)

Witness: Robert E. Barrett, Jr.

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Line No.	Account / Sub-account Number	Month Plant Balance Dec-16	Month Plant Balance Jan-17	Month Plant Balance Feb-17	Month Plant Balance Mar-17	Month Plant Balance Apr-17	Month Plant Balance May-17	Month Plant Balance Jun-17	Month Plant Balance Jul-17	Month Plant Balance Aug-17	Month Plant Balance Sep-17	Month Plant Balance Oct-17	Month Plant Balance Nov-17	Month Plant Balance Dec-17	13-Month Average
1	<b>INTANGIBLE PLANT</b>														
2	Asset Retirement Obligation	25,238	25,238	25,238	25,238	25,238	25,238	25,238	25,238	25,238	25,238	25,238	25,238	25,238	25,238
3	Intangible Plant	944,975	953,661	960,159	970,521	980,588	991,893	1,003,383	1,010,971	1,020,871	1,030,165	1,040,702	1,030,514	1,023,956	997,105
4	Nuclear Licenses	2,128	2,219	2,397	2,654	2,953	3,223	3,468	3,689	3,888	4,069	4,232	4,379	4,512	3,370
5															
6	<b>INTANGIBLE PLANT (CLAUSES)</b>														
7	Intangible Plant ECCR	7,251	7,307	6,385	6,449	6,517	4,841	4,991	5,139	5,285	5,429	5,571	5,712	5,472	5,873
8	Intangible Plant ECRC	6,359	6,359	6,359	6,359	6,359	6,359	6,359	6,359	6,359	6,359	6,359	6,359	6,359	6,359
9	<b>TOTAL INTANGIBLE PLANT</b>	<b>985,950</b>	<b>994,783</b>	<b>1,000,538</b>	<b>1,011,220</b>	<b>1,021,654</b>	<b>1,031,554</b>	<b>1,043,438</b>	<b>1,051,395</b>	<b>1,061,641</b>	<b>1,071,260</b>	<b>1,082,101</b>	<b>1,072,202</b>	<b>1,065,536</b>	<b>1,037,944</b>
10															
11	<b>STEAM PRODUCTION</b>														
12	Cape Canaveral	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	Manatee Capacity	197	198	199	199	199	200	200	200	200	200	200	200	200	199
14	Manatee Gas Reburn ECRC	191,594	191,621	191,635	191,639	191,636	191,628	191,616	191,615	191,623	191,638	191,658	191,664	191,633	191,631
15	Manatee	494,026	494,148	494,397	495,149	496,052	497,303	499,489	501,400	502,945	504,352	505,540	506,383	507,251	499,880
16	Martin (Plant Steam)	928,349	928,893	929,028	930,225	936,083	961,181	963,806	965,469	966,570	967,003	967,018	966,790	966,436	952,065
17	Martin Gas Pipeline - Steam	371	371	371	371	371	371	371	371	371	371	371	371	371	371
18	Minor Steam Capacity	(16)	(16)	(17)	(17)	(17)	(17)	(17)	(17)	(17)	(17)	(17)	(17)	(17)	(17)
19	Minor Steam Production	26,896	26,883	26,686	26,672	26,900	26,886	26,872	26,858	26,918	26,904	26,890	26,876	26,862	26,854
20	Sanford	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	Scherer Unit 4 Baghouse ECRC	473,271	473,727	474,182	474,635	475,087	475,539	475,990	476,440	476,890	477,340	477,790	478,239	478,805	475,995
22	Scherer Unit 4	640,262	640,630	641,025	643,197	644,949	646,550	647,872	648,975	649,908	650,707	651,417	652,162	653,044	646,977
23	SJRPP Coal Cars	33,202	33,202	33,202	33,202	33,202	33,202	33,202	33,202	33,202	33,202	33,202	33,202	33,202	33,202
24	SJRPP Coal Terminal	57,985	57,953	57,921	57,889	57,857	57,825	57,793	57,761	57,729	57,697	57,665	57,633	57,601	57,793
25	SJRPP Unit 1 SCR ECRC	27,777	27,776	27,799	27,863	27,962	28,035	28,090	28,130	28,159	28,181	28,197	28,208	28,217	28,030
26	SJRPP Unit 1	173,319	173,420	173,508	173,579	173,637	173,693	173,747	173,796	173,833	173,861	173,890	173,919	173,941	173,703
27	SJRPP Unit 2 SCR ECRC	26,943	26,941	26,940	26,938	26,936	26,934	26,932	26,930	26,928	26,926	26,925	26,923	26,921	26,932
28	SJRPP Unit 2	110,545	110,461	110,378	110,294	110,211	110,127	110,044	109,960	109,877	109,793	109,710	109,626	109,543	110,044
29	Steam Plant ECRC	177,812	177,809	177,806	177,801	177,801	177,799	177,799	177,797	177,794	177,790	177,785	177,779	177,773	177,796
30	Turkey Point	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	<b>TOTAL STEAM PRODUCTION</b>	<b>3,362,533</b>	<b>3,364,019</b>	<b>3,365,059</b>	<b>3,369,637</b>	<b>3,378,866</b>	<b>3,407,256</b>	<b>3,413,804</b>	<b>3,418,887</b>	<b>3,422,928</b>	<b>3,425,949</b>	<b>3,428,239</b>	<b>3,429,959</b>	<b>3,431,782</b>	<b>3,401,455</b>

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide the monthly plant balances for each account or sub-account to which an individual depreciation rate is applied. These balances should be the ones used to compute the monthly depreciation expenses excluding any amortization/recovery schedules.

Type of Data Shown:  
 Projected Test Year Ended 12/31/17  
 Prior Year Ended \_/\_/  
 Historical Test Year Ended \_/\_/

COMPANY: FLORIDA POWER & LIGHT COMPANY  
 AND SUBSIDIARIES

DOCKET NO.: 160021-EI

(\$000)

Witness: Robert E. Barrett, Jr.

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	
Line No.	Account / Sub-account Number	Account / Sub-account Title	Month Plant Balance Dec-16	Month Plant Balance Jan-17	Month Plant Balance Feb-17	Month Plant Balance Mar-17	Month Plant Balance Apr-17	Month Plant Balance May-17	Month Plant Balance Jun-17	Month Plant Balance Jul-17	Month Plant Balance Aug-17	Month Plant Balance Sep-17	Month Plant Balance Oct-17	Month Plant Balance Nov-17	Month Plant Balance Dec-17	13-Month Average
1	<b>NUCLEAR PRODUCTION</b>															
2	EPU St Lucie Common Base		1,598	1,598	1,598	1,598	1,598	1,598	1,598	1,598	1,598	1,598	1,598	1,598	1,598	1,598
3	EPU St Lucie Unit 1 Base		551,061	551,061	551,061	551,061	551,061	551,061	551,061	551,061	551,061	551,061	551,061	551,061	551,061	551,061
4	EPU St Lucie Unit 2 Base		388,168	388,168	388,168	388,168	388,168	388,168	388,168	388,168	388,168	388,168	388,168	388,168	388,168	388,168
5	EPU St Lucie Unit 2		11,721	11,721	11,721	11,721	11,721	11,721	11,721	11,721	11,721	11,721	11,721	11,721	11,721	11,721
6	EPU Turkey Point Common Base		732,151	732,151	732,151	732,151	732,151	732,151	732,151	732,151	732,151	732,151	732,151	732,151	732,151	732,151
7	EPU Turkey Point Unit 3 Base		1,071,164	1,071,164	1,071,164	1,071,164	1,071,164	1,071,164	1,071,164	1,071,164	1,071,164	1,071,164	1,071,164	1,071,164	1,071,164	1,071,164
8	EPU Turkey Point Unit 3		31,047	31,438	31,831	32,271	36,460	37,330	40,506	41,453	42,408	43,956	45,507	46,928	53,684	39,601
9	Minor Nuclear Production		61	101	135	164	190	211	235	256	276	294	313	329	399	228
10	Nuclear Plant ECRC		73,514	73,797	73,915	73,994	74,130	74,298	74,483	74,676	74,874	75,073	75,272	75,389	83,555	75,152
11	St Lucie Capacity		12,596	12,810	12,999	13,205	13,395	13,571	13,775	13,963	14,137	14,339	14,525	14,697	14,898	13,762
12	St Lucie Plant Common		530,731	530,958	531,102	531,118	530,527	530,427	530,365	530,279	530,198	529,074	528,847	529,719	528,206	530,119
13	St Lucie Unit 1 Uprate		4,308	4,308	4,308	4,308	4,308	4,308	4,308	4,308	4,308	4,308	4,308	4,308	4,308	4,308
14	St Lucie Unit 1		1,048,055	1,048,390	1,048,638	1,048,866	1,049,149	1,049,518	1,053,928	1,054,384	1,055,152	1,055,936	1,056,467	1,057,108	1,058,457	1,052,619
15	St Lucie Unit 2 Uprate		10,046	10,046	10,046	10,046	10,046	10,046	10,046	10,046	10,046	10,046	10,046	10,046	10,046	10,046
16	St Lucie Unit 2		1,525,005	1,525,130	1,525,200	1,525,557	1,530,843	1,531,055	1,531,113	1,531,103	1,531,073	1,530,951	1,530,731	1,530,489	1,530,153	1,529,108
17	Turkey Point Capacity		52,286	52,717	53,167	53,631	54,106	54,592	55,087	55,590	56,098	56,612	57,130	57,652	58,707	55,183
18	Turkey Point Common		570,117	570,494	571,608	573,118	575,252	577,327	579,724	581,251	582,728	584,454	586,648	588,586	596,915	579,863
19	Turkey Point Unit 3 Uprate		13,425	13,425	13,425	13,425	13,425	13,425	13,425	13,425	13,425	13,425	13,425	13,425	13,425	13,425
20	Turkey Point Unit 3		633,817	633,316	632,815	632,314	631,813	631,312	630,811	630,311	629,810	629,309	628,808	628,307	627,806	630,811
21	Turkey Point Unit 4 Uprate		55,693	55,693	55,693	55,693	55,693	55,693	55,693	55,693	55,693	55,693	55,693	55,693	55,693	55,693
22	Turkey Point Unit 4		680,139	680,114	680,035	680,018	682,413	682,474	682,556	682,621	682,731	682,796	687,115	687,731	689,884	683,125
23	TOTAL NUCLEAR PRODUCTION		7,996,703	7,998,602	8,000,779	8,003,593	8,017,613	8,021,452	8,031,920	8,035,223	8,038,821	8,042,130	8,050,701	8,056,274	8,082,001	8,028,909
24																
25	<b>OTHER PRODUCTION</b>															
26	Babcock Ranch Solar		131,378	131,647	131,668	131,689	131,689	131,689	131,689	131,689	131,689	131,689	131,689	131,689	131,689	131,660
27	Cape Canaveral Modernization		909,529	909,508	909,476	918,867	933,753	942,487	947,560	945,035	950,629	955,743	945,907	952,454	956,252	936,708
28	Citrus Solar		135,374	135,813	135,834	135,855	135,855	135,855	135,855	135,855	135,855	135,855	135,855	135,855	135,855	135,813
29																
30																

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide the monthly plant balances for each account or sub-account to which an individual depreciation rate is applied. These balances should be the ones used to compute the monthly depreciation expenses excluding any amortization/recovery schedules.

Type of Data Shown:  
 Projected Test Year Ended 12/31/17  
 Prior Year Ended \_\_\_/\_\_\_/\_\_\_  
 Historical Test Year Ended \_\_\_/\_\_\_/\_\_\_

COMPANY: FLORIDA POWER & LIGHT COMPANY  
 AND SUBSIDIARIES

DOCKET NO.: 160021-EI

(\$000)

Witness: Robert E. Barrett, Jr.

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	
Line No.	Account / Sub-account Number	Account / Sub-account Title	Month Plant Balance Dec-16	Month Plant Balance Jan-17	Month Plant Balance Feb-17	Month Plant Balance Mar-17	Month Plant Balance Apr-17	Month Plant Balance May-17	Month Plant Balance Jun-17	Month Plant Balance Jul-17	Month Plant Balance Aug-17	Month Plant Balance Sep-17	Month Plant Balance Oct-17	Month Plant Balance Nov-17	Month Plant Balance Dec-17	13-Month Average
1		Desoto Solar ECRC	120,553	120,511	120,511	120,511	120,513	120,514	120,519	120,522	120,523	120,524	120,601	120,646	120,672	120,548
2		Ft Lauderdale CCs	1,074,581	1,090,445	1,096,371	1,101,839	1,109,864	1,111,410	1,112,126	1,112,353	1,113,831	1,113,614	1,113,253	1,112,884	1,115,311	1,105,991
3		Ft Lauderdale GTs	17,221	17,221	17,221	17,221	17,221	17,221	17,221	17,221	17,221	17,221	17,182	17,182	17,182	17,212
4		Ft Myers CCs	820,929	824,260	829,068	835,479	845,659	857,240	864,179	868,041	870,193	871,338	871,990	872,442	872,597	854,109
5		Ft Myers GTs	19,429	19,429	19,429	19,429	19,429	19,429	19,429	19,429	19,429	19,429	19,429	19,429	19,429	19,429
6		Ft Myers Unit 3	235,279	241,147	241,284	241,334	238,401	238,874	239,189	239,392	239,510	239,578	240,910	240,932	240,944	239,752
7		Ft Myers Common	15,341	15,324	15,310	15,302	15,298	15,271	15,260	15,256	15,248	15,243	15,239	15,224	15,219	15,272
8		Gas Reserves FCR*	659,940	701,607	743,274	784,940	826,607	868,274	909,940	951,607	993,274	1,034,940	1,076,607	1,118,274	1,159,940	909,940
9		Manatee Solar	132,755	132,955	132,976	132,997	132,997	132,997	132,997	132,997	132,997	132,997	132,997	132,997	132,997	132,973
10		Manatee Unit 3 CC	513,772	519,662	529,999	575,549	584,419	604,789	607,358	608,778	609,498	616,655	616,866	617,661	617,552	586,351
11		Martin (Other Prod)	541,113	531,393	530,984	530,327	520,607	511,148	510,740	514,056	513,647	513,338	516,655	519,866	519,458	521,026
12		Martin Solar ECRC	1,856	1,898	1,937	1,975	2,011	2,047	2,292	2,449	2,556	2,632	2,691	2,740	2,784	2,298
13		Martin Unit 8 CC	600,958	575,150	582,008	596,993	606,251	615,793	622,207	639,679	659,688	661,174	666,562	670,695	674,220	628,567
14		Minor Other Production	117,901	117,794	118,147	118,550	111,984	112,036	112,532	113,184	113,645	114,079	117,284	117,838	118,203	115,629
15		Other Production ECRC	460,346	460,203	460,114	460,048	459,967	459,858	459,796	459,731	459,680	459,620	459,513	459,472	459,410	459,828
16		Pt Everglades Modernization	1,082,252	1,082,273	1,082,286	1,083,343	1,084,245	1,084,837	1,085,188	1,085,400	1,088,193	1,092,492	1,094,998	1,098,883	1,101,148	1,088,118
17		Riviera Plant Modernization	1,139,831	1,139,778	1,139,715	1,139,647	1,142,246	1,147,019	1,149,816	1,151,416	1,152,317	1,152,811	1,153,067	1,153,185	1,153,465	1,147,255
18		Sanford CCs	919,887	925,541	929,058	935,318	945,352	977,304	995,880	993,867	995,301	996,871	998,956	1,006,523	1,050,245	974,623
19		Space Coast Solar ECRC	61,658	61,658	61,658	61,658	61,658	61,621	61,621	61,621	61,621	61,621	61,621	61,621	61,621	61,635
20		Turkey Point Unit 5	529,659	529,589	529,492	530,095	532,485	535,299	538,695	563,125	586,750	604,908	625,356	625,480	626,933	565,990
21		WCEC Unit 1 & 2 CCs	1,349,052	1,348,864	1,348,602	1,349,454	1,350,199	1,353,134	1,354,490	1,354,402	1,354,198	1,354,389	1,354,348	1,354,172	1,353,638	1,352,226
22		WCEC Unit 3	771,142	771,019	761,472	745,479	752,278	756,186	760,251	762,564	767,623	781,465	782,889	783,663	785,901	767,841
23		West County Capacity	4,181	4,182	4,182	4,183	4,183	4,183	4,183	4,183	4,183	4,183	4,183	4,183	4,183	4,183
24		TOTAL OTHER PRODUCTION	12,365,919	12,408,872	12,472,076	12,588,081	12,685,170	12,816,516	12,911,013	13,003,850	13,109,298	13,204,410	13,276,648	13,345,990	13,446,847	12,894,976
25																
26		<u>TRANSMISSION</u>														
27		Electric Plant Purchased or Sold	152	152	152	152	152	152	152	152	152	152	152	152	152	152
28		Transmission	4,708,097	4,731,575	4,750,468	4,770,268	4,789,949	4,808,108	4,825,198	4,841,158	4,857,664	4,873,325	4,888,775	4,904,637	5,025,237	4,828,805
29		Transmission - ECRC	8,551	8,558	8,565	8,571	8,578	8,585	8,591	8,598	8,604	8,611	8,617	8,624	8,630	8,591
30		Transmission - Gen Leads	81,621	81,598	81,575	81,553	81,530	81,508	81,485	81,462	81,440	81,417	81,395	81,372	81,350	81,485

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide the monthly plant balances for each account or sub-account to which an individual depreciation rate is applied. These balances should be the ones used to compute the monthly depreciation expenses excluding any amortization/recovery schedules.

Type of Data Shown:  
 Projected Test Year Ended 12/31/17  
 Prior Year Ended / /  
 Historical Test Year Ended / /

COMPANY: FLORIDA POWER & LIGHT COMPANY  
 AND SUBSIDIARIES

DOCKET NO.: 160021-EI

(\$000)

Witness: Robert E. Barrett, Jr.

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	
Line No.	Account / Sub-account Number	Account / Sub-account Title	Month Plant Balance Dec-16	Month Plant Balance Jan-17	Month Plant Balance Feb-17	Month Plant Balance Mar-17	Month Plant Balance Apr-17	Month Plant Balance May-17	Month Plant Balance Jun-17	Month Plant Balance Jul-17	Month Plant Balance Aug-17	Month Plant Balance Sep-17	Month Plant Balance Oct-17	Month Plant Balance Nov-17	Month Plant Balance Dec-17	13-Month Average
1		Transmission - GSU	350,974	350,173	349,371	348,570	347,768	346,967	346,165	345,364	344,562	343,760	342,959	342,149	341,321	346,162
2		Transmission - Port Everglades	44,300	44,300	44,300	44,300	44,300	44,300	44,300	44,300	44,300	44,300	44,300	44,300	44,300	44,300
3		Transmission - Radials Retail	82,943	82,920	82,896	82,872	82,849	82,825	82,802	82,778	82,755	82,731	82,707	82,684	82,660	82,802
4		<b>TOTAL TRANSMISSION</b>	<b>5,276,638</b>	<b>5,299,276</b>	<b>5,317,327</b>	<b>5,336,286</b>	<b>5,355,126</b>	<b>5,372,444</b>	<b>5,388,692</b>	<b>5,403,811</b>	<b>5,419,476</b>	<b>5,434,296</b>	<b>5,448,905</b>	<b>5,463,917</b>	<b>5,583,650</b>	<b>5,392,296</b>
5																
6		<u>DISTRIBUTION (Excluding Clauses)</u>														
7	361	Structures & Improvement	193,243	193,606	194,006	194,364	194,829	195,305	196,400	196,962	197,476	197,934	198,421	198,811	199,147	196,193
8	362	Station Equipment	1,726,704	1,736,714	1,747,716	1,757,588	1,770,329	1,783,380	1,813,055	1,828,400	1,842,465	1,855,038	1,868,359	1,879,092	1,888,391	1,807,479
9	364	Poles, Towers & Fixtures	1,791,446	1,812,051	1,833,660	1,856,264	1,880,425	1,905,835	1,932,041	1,957,908	1,984,072	2,010,603	2,036,871	2,062,169	2,085,098	1,934,496
10	365	Overhead Conductors & Devices	1,992,023	2,008,994	2,026,797	2,045,426	2,065,345	2,086,301	2,107,917	2,129,250	2,150,831	2,172,717	2,194,383	2,215,246	2,234,144	2,109,952
11	366	Underground Conduit	1,722,324	1,728,812	1,735,610	1,742,714	1,750,299	1,758,269	1,766,483	1,774,593	1,782,795	1,791,110	1,799,344	1,807,279	1,814,484	1,767,240
12	367	UG Conductors & Devices	2,463,834	2,476,910	2,491,024	2,505,458	2,520,964	2,537,325	2,554,242	2,570,923	2,587,791	2,604,922	2,621,878	2,638,171	2,652,844	2,555,868
13	368	Line Transformers	2,172,521	2,175,552	2,178,882	2,182,507	2,186,594	2,191,051	2,195,744	2,200,337	2,205,017	2,209,807	2,214,519	2,218,943	2,222,664	2,196,472
14	369	Services	1,247,481	1,258,119	1,269,270	1,280,929	1,293,383	1,306,475	1,319,972	1,333,297	1,346,773	1,360,437	1,373,966	1,387,000	1,398,825	1,321,225
15	370	Meters	90,579	90,579	90,579	90,579	90,579	90,579	90,579	90,579	90,579	90,579	90,579	90,579	90,579	90,579
16	370.1	AMI Meters	752,057	758,227	764,718	771,528	778,836	786,544	794,507	802,361	810,310	818,377	826,360	834,032	840,946	795,293
17	370.2	AMI Meters Replaced Installations On Customer Premises	(10)	(10)	(10)	(10)	(10)	(10)	(10)	(10)	(10)	(10)	(10)	(10)	(10)	(10)
18	371	Street Lighting & Signal Systems	78,702	78,994	79,303	79,629	79,980	80,353	80,740	81,121	81,506	81,898	82,286	82,657	82,988	80,781
19	373	<b>TOTAL DISTRIBUTION (Ex. Clauses)</b>	<b>463,759</b>	<b>465,313</b>	<b>466,968</b>	<b>468,722</b>	<b>470,632</b>	<b>472,668</b>	<b>474,784</b>	<b>476,865</b>	<b>478,976</b>	<b>481,124</b>	<b>483,246</b>	<b>485,270</b>	<b>487,057</b>	<b>475,030</b>
20			14,694,663	14,783,863	14,878,524	14,975,697	15,082,184	15,194,076	15,326,456	15,442,586	15,558,583	15,674,538	15,790,200	15,899,239	15,997,157	15,330,597
21																
22		<u>DISTRIBUTION (CLAUSES)</u>														
23	362.9	Station Equipment -LMS Residential Load Management-	15,093	15,234	15,478	16,031	16,896	17,867	18,975	20,187	21,384	22,602	23,784	24,425	24,925	19,452
24	371.2	LMS	17,527	14,729	14,729	14,729	14,729	14,729	14,729	14,729	14,729	14,729	14,729	14,729	14,729	14,944
25	371.5	Installations on Cust Prem Solar Distribution ECRC	7,179	7,179	7,179	7,179	7,179	7,179	7,179	7,179	7,179	7,179	7,179	7,179	7,179	7,179
26		<b>TOTAL DISTRIBUTION CLAUSES</b>	<b>8,016</b>	<b>8,016</b>	<b>8,016</b>	<b>8,015</b>	<b>8,015</b>	<b>8,015</b>	<b>8,015</b>	<b>8,015</b>	<b>8,015</b>	<b>8,017</b>	<b>8,017</b>	<b>8,017</b>	<b>8,017</b>	<b>8,016</b>
27			47,815	45,158	45,401	45,955	46,819	47,790	48,898	50,110	51,308	52,527	53,709	54,349	54,850	49,591
28																
29		<b>TOTAL DISTRIBUTION</b>	<b>14,742,478</b>	<b>14,829,021</b>	<b>14,923,926</b>	<b>15,021,652</b>	<b>15,129,003</b>	<b>15,241,866</b>	<b>15,375,354</b>	<b>15,492,696</b>	<b>15,609,890</b>	<b>15,727,065</b>	<b>15,843,909</b>	<b>15,953,588</b>	<b>16,052,007</b>	<b>15,380,189</b>
30																

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide the monthly plant balances for each account or sub-account to which an individual depreciation rate is applied. These balances should be the ones used to compute the monthly depreciation expenses excluding any amortization/recovery schedules.

Type of Data Shown:  
 Projected Test Year Ended 12/31/17  
 Prior Year Ended / /  
 Historical Test Year Ended / /

COMPANY: FLORIDA POWER & LIGHT COMPANY  
 AND SUBSIDIARIES

DOCKET NO.: 160021-EI

(\$000)

Witness: Robert E. Barrett, Jr.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Line No.	Account / Sub-account Number	Account / Sub-account Title	Month Plant Balance Dec-16	Month Plant Balance Jan-17	Month Plant Balance Feb-17	Month Plant Balance Mar-17	Month Plant Balance Apr-17	Month Plant Balance May-17	Month Plant Balance Jun-17	Month Plant Balance Jul-17	Month Plant Balance Aug-17	Month Plant Balance Sep-17	Month Plant Balance Oct-17	Month Plant Balance Nov-17	Month Plant Balance Dec-17	13-Month Average
1		<u>GENERAL PLANT STRUCTURES</u>														
2		(DEPR)	434,522	440,072	444,454	448,013	451,730	455,671	460,363	465,619	470,766	476,059	482,122	489,366	497,801	462,812
3																
4																
5		<u>GENERAL PLANT OTHER</u>														
6		General Plant Other ECRC	6,172	6,172	6,172	6,165	6,148	6,150	6,152	6,154	6,155	6,156	6,156	6,157	6,141	6,158
7		General Plant Other	395,363	399,387	402,714	403,405	407,395	411,683	415,373	414,951	418,699	422,921	415,456	417,353	409,502	410,323
8		Reclaimed Water Plant	59,225	59,225	59,225	59,225	59,225	59,225	59,225	59,225	59,225	59,225	59,225	59,225	59,225	59,225
9		TOTAL GENERAL PLANT OTHER	460,760	464,783	468,111	468,795	472,767	477,058	480,750	480,330	484,079	488,301	480,837	482,735	474,868	475,706
10																
11																
12		<u>GENERAL PLANT OTHER (ECCR)</u>	2,641	2,647	2,651	2,654	2,656	2,658	2,659	2,660	2,661	2,661	2,661	2,662	2,662	2,656
13																
14		<u>GENERAL PLANT TRANSPORTATION</u>														
15			324,793	326,908	328,934	330,885	332,772	334,604	336,391	338,139	339,854	341,541	343,204	344,848	346,475	336,104
16																
17		<u>GENERAL PLANT TRANSPORTATION (Clauses)</u>	599	599	599	599	599	599	599	599	599	599	599	599	599	599
18																
19																
20		TOTAL GENERAL PLANT	1,223,314	1,235,009	1,244,749	1,250,947	1,260,524	1,270,590	1,280,763	1,287,346	1,297,958	1,309,161	1,309,424	1,320,209	1,322,404	1,277,877
21																
22		<u>OTHER ITEMS</u>														
23		Scherer Acquisition Adjustment	107,383	107,383	107,383	107,383	107,383	107,383	107,383	107,383	107,383	107,383	107,383	107,383	107,383	107,383
24		TOTAL OTHER ITEMS	107,383	107,383	107,383	107,383	107,383	107,383	107,383	107,383	107,383	107,383	107,383	107,383	107,383	107,383
25																
26		TOTAL DEPRECIABLE PLANT BALANCE	46,060,918	46,236,965	46,431,837	46,688,798	46,955,340	47,269,060	47,552,366	47,800,590	48,067,396	48,321,652	48,547,310	48,749,522	49,091,609	47,521,028
27																
28																
29																
30		NON-DEPRECIABLE PROPERTY	301,357	301,358	301,359	301,361	301,361	301,362	301,363	301,363	301,363	301,364	301,364	301,364	301,364	301,362

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide the monthly plant balances for each account or sub-account to which an individual depreciation rate is applied. These balances should be the ones used to compute the monthly depreciation expenses excluding any amortization/recovery schedules.

Type of Data Shown:  
 Projected Test Year Ended 12/31/17  
 Prior Year Ended / /  
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COMPANY: FLORIDA POWER & LIGHT COMPANY  
 AND SUBSIDIARIES

DOCKET NO.: 160021-EI

(\$000)

Witness: Robert E. Barrett, Jr.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Line No.	Account / Sub-account Number	Account / Sub-account Title	Month Plant Balance Dec-16	Month Plant Balance Jan-17	Month Plant Balance Feb-17	Month Plant Balance Mar-17	Month Plant Balance Apr-17	Month Plant Balance May-17	Month Plant Balance Jun-17	Month Plant Balance Jul-17	Month Plant Balance Aug-17	Month Plant Balance Sep-17	Month Plant Balance Oct-17	Month Plant Balance Nov-17	Month Plant Balance Dec-17	13-Month Average
1																
2																
3		TOTAL PLANT BALANCE	46,362,264	46,538,312	46,733,185	46,990,147	47,256,690	47,570,411	47,853,717	48,101,942	48,368,748	48,623,005	48,848,663	49,050,875	49,392,962	47,822,379
4																
5																
6		Notes:														
7		* Gas Reserves is included within the total plant balance; however, the asset is recovered through depletion instead of depreciation.														
8																
9		Totals may not add due to rounding.														
10																
11																
12																
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FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide the depreciation reserve balances for each account or sub-account to which an individual depreciation rate is applied. (Include Amortization/Recovery schedule amounts) (\$000)

Type of Data Shown:  
 Projected Test Year Ended: 12/31/17  
 Prior Year Ended: \_\_\_/\_\_\_/\_\_\_  
 Historical Test Year Ended: \_\_\_/\_\_\_/\_\_\_

COMPANY: FLORIDA POWER & LIGHT COMPANY  
 AND SUBSIDIARIES

DOCKET NO.: 160021-EI

Witness: Robert E. Barrett, Jr.

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	
Line No.	Account / Sub-account Number	Account / Sub-account Title	Accumulated Depreciation Beg. of Year	Total Depreciation Accrued	Retirements	Adjustments / Transfers	Accumulated Depreciation End of Year	13 Month Average
1		<u>INTANGIBLE PLANT</u>						
2		ARO Decommissioning Reserve Off-set	(3,563,038)	(78,603)			(3,641,642)	(3,602,025)
3		Asset Retirement Obligation	4,917	1,127			6,044	5,480
4		Intangible Plant	280,285	96,476	(57,398)		319,363	311,673
5		Nuclear Licenses	68	145			213	132
6								
7		<u>INTANGIBLE PLANT (CLAUSES)</u>						
8		Intangible Plant ECCR	4,816	1,109	(3,107)		2,818	3,457
9		Intangible Plant ECRC	1,510	225			1,735	1,622
10		TOTAL INTANGIBLE PLANT	(3,271,443)	20,479	(60,506)		(3,311,470)	(3,279,661)
11								
12		<u>STEAM PRODUCTION</u>						
13		Cape Canaveral	(6,839)	0			(6,839)	(6,839)
14		Cutler	(466)				(466)	(466)
15		Manatee Capacity	3	5			8	6
16		Manatee Gas Reburn ECRC	30,851	4,934	(318)		35,467	33,171
17		Manatee	361,715	7,730	(4,181)		365,264	363,432
18		Martin (Plant Steam)	508,724	24,161	(8,435)		524,449	516,151
19		Martin Gas Pipeline - Steam	371				371	371
20		Martin	75				75	75
21		Minor Steam Capacity	1	(0)			1	1
22		Minor Steam Production	19,859	913	(348)	73	20,497	20,140
23		Pt Everglades Electric Prec ECRC	204				204	204
24		Pt Everglades	8,137		(0)		8,137	8,137
25		Riviera Units 3 & 4	(1,103)				(1,103)	(1,103)
26		Sanford	202	0	0		202	202
27		Scherer Unit 4 Baghouse ECRC	58,118	11,390			69,507	63,839
28		Scherer Unit 4	317,463	14,752	(1,120)		331,094	324,129
29		SJRPP Coal Cars	33,202				33,202	33,202
30		SJRPP Coal Terminal	30,093	1,466	(384)		31,175	30,635
31		SJRPP Unit 1 SCR ECRC	5,262	682	(10)		5,934	5,585

Supporting Schedules: B-10

Recap Schedules: B-6

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide the depreciation reserve balances for each account or sub-account to which an individual depreciation rate is applied. (Include Amortization/Recovery schedule amounts) (\$000)

Type of Data Shown:  
 Projected Test Year Ended: 12/31/17  
 Prior Year Ended: \_\_\_/\_\_\_/\_\_\_  
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COMPANY: FLORIDA POWER & LIGHT COMPANY  
 AND SUBSIDIARIES

DOCKET NO.: 160021-EI

Witness: Robert E. Barrett, Jr.

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	
Line No.	Account / Sub-account Number	Account / Sub-account Title	Accumulated Depreciation Beg. of Year	Total Depreciation Accrued	Retirements	Adjustments / Transfers	Accumulated Depreciation End of Year	13 Month Average
1		SJRPP Unit 1	122,177	4,152	(1,078)		125,252	123,713
2		SJRPP Unit 2 SCR ECRC	5,204	699	(23)		5,880	5,542
3		SJRPP Unit 2	55,294	2,803	(1,002)		57,095	56,196
4		Reserve Amortization	(64,172)				(64,172)	(64,172)
5		Steam Plant ECRC	19,363	4,580	(78)		23,865	21,614
6		Turkey Point <sup>(1)</sup>	(34,103)	(548)		608	(34,043)	(34,073)
7		TOTAL STEAM PRODUCTION	1,469,633	77,716	(16,976)	681	1,531,054	1,499,691
8								
9		<b>NUCLEAR PRODUCTION</b>						
10		EPU St Lucie Common Base	217	29			245	231
11		EPU St Lucie Unit 1 Base	58,592	12,318			70,910	64,751
12		EPU St Lucie Unit 2 Base	43,601	8,756			52,357	47,979
13		EPU St Lucie Unit 2	820	211			1,031	925
14		EPU Turkey Point Common Base	57,125	16,655			73,780	65,453
15		EPU Turkey Point Unit 3 Base	85,160	23,937			109,097	97,129
16		EPU Turkey Point Unit 3	(4,640)	(5,853)			(10,493)	(8,206)
17		Minor Nuclear Production	(0)	5			4	2
18		Reserve Amortization	9,167				9,167	9,167
19		Nuclear Plant ECRC	1,513	1,311	(71)		2,754	2,140
20		St Lucie Capacity	287	307			594	436
21		St Lucie Plant Common	256,208	12,941	(8,794)		260,355	258,733
22		St Lucie Unit 1 Uprate	18,449				18,449	18,449
23		St Lucie Unit 1	442,184	16,531	(10,478)		448,237	446,081
24		St Lucie Unit 2 Uprate	14,864				14,864	14,864
25		St Lucie Unit 2	618,917	24,104	(10,870)		632,152	624,293
26		Turkey Point Capacity	832	1,186			2,019	1,415
27		Turkey Point Common	246,586	12,047	(6,478)		252,155	248,940
28		Turkey Point Unit 3 Uprate	14,056				14,056	14,056
29		Turkey Point Unit 3	289,255	12,578	(6,011)		295,822	292,548
30		Turkey Point Unit 4 Uprate	3,301	733			4,034	3,668
31		Turkey Point Unit 4	359,147	8,293	(6,488)		360,953	361,315

FLORIDA PUBLIC SERVICE COMMISSION

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Projected Test Year Ended: 12/31/17  
 Prior Year Ended: \_\_/\_\_/\_\_  
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COMPANY: FLORIDA POWER & LIGHT COMPANY  
 AND SUBSIDIARIES

DOCKET NO.: 160021-EI

Witness: Robert E. Barrett, Jr.

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	
Line No.	Account / Sub-account Number	Account / Sub-account Title	Accumulated Depreciation Beg. of Year	Total Depreciation Accrued	Retirements	Adjustments / Transfers	Accumulated Depreciation End of Year	13 Month Average
1		TOTAL NUCLEAR PRODUCTION	2,515,642	146,090	(49,188)		2,612,543	2,564,368
2								
3		<u>OTHER PRODUCTION</u>						
4		Babcock Ranch Solar	536	4,345			4,881	2,708
5		Cape Canaveral Modernization	87,711	30,285	(22,574)	8,802	104,223	98,545
6		Citrus Solar	549	4,482			5,031	2,790
7		Desoto Solar ECRC	29,801	3,970	(43)		33,729	31,752
8		Ft Lauderdale CCs	250,826	41,397	(9,290)	1,530	284,463	266,762
9		Ft Lauderdale GTs <sup>(1)</sup>	(9,907)	458	(39)		(9,487)	(9,686)
10		Ft Myers CCs	186,688	31,432	(5,833)		212,288	198,827
11		Ft Myers GTs <sup>(1)</sup>	(13,635)	(3,867)			(17,502)	(16,745)
12		Ft Myers Unit 3	12,322	11,903	(3,252)	1,293	22,265	16,894
13		Ft Myers Common	4,432	689	(122)		4,999	4,708
14		Gas Reserves FCR	69,191	115,691			184,882	123,680
15		Manatee Solar	183	4,388			4,571	2,377
16		Manatee Unit 3 CC	114,723	20,671	(21,873)	17,327	130,847	121,069
17		Martin (Other Prod)	241,042	21,313	(32,825)	11,169	240,700	236,840
18		Martin Solar ECRC	(95)	(15)			(110)	(107)
19		Martin Unit 8 CC	128,562	22,047	(35,154)	12,578	128,033	119,475
20		Minor Other Production	11,291	5,090	(8,819)	12,913	20,475	13,446
21		Reserve Amortization	(23,835)				(23,835)	(23,835)
22		Other Production ECRC	83,722	15,213	(1,066)	129	97,998	90,837
23		Pt Everglades GTs <sup>(1)</sup>	(9,135)	(5,548)			(14,683)	(12,143)
24		Pt Everglades Modernization	23,684	34,988			58,672	41,248
25		Pulnam CCs <sup>(1)</sup>	(100,685)				(100,685)	(100,685)
26		Riviera Plant Modernization	92,408	37,931	(904)		129,436	110,882
27		Sanford CCs	172,720	38,376	(15,813)	8,521	203,804	188,478
28		Space Coast Solar ECRC	13,675	2,043	(37)		15,681	14,674
29		Turkey Point Unit 5	98,834	25,895	(11,602)	3,975	117,101	109,179
30		WCEC Unit 1 & 2 CCs	85,410	44,430	(4,416)		125,424	105,314
31		WCEC Unit 3	71,384	22,897	(39,299)	15,069	70,052	63,482

DEPRECIATION RESERVE BALANCES BY ACCOUNT AND SUB-ACCOUNT

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide the depreciation reserve balances for each account or sub-account to which an individual depreciation rate is applied. (Include Amortization/Recovery schedule amounts) (\$000)

Type of Data Shown:  
 Projected Test Year Ended: 12/31/17  
 Prior Year Ended: \_\_/\_\_/\_\_  
 Historical Test Year Ended: \_\_/\_\_/\_\_

COMPANY: FLORIDA POWER & LIGHT COMPANY AND SUBSIDIARIES

DOCKET NO.: 160021-EI

Witness: Robert E. Barrett, Jr.

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	
Line No.	Account / Sub-account Number	Account / Sub-account Title	Accumulated Depreciation Beg. of Year	Total Depreciation Accrued	Retirements	Adjustments / Transfers	Accumulated Depreciation End of Year	13 Month Average
1		West County Capacity	114	141			255	184
2		TOTAL OTHER PRODUCTION	1,622,518	530,644	(212,960)	93,306	2,033,508	1,800,950
3								
4		<u>TRANSMISSION</u>						
5		Transmission	1,774,783	112,494	(25,656)	(608)	1,861,013	1,817,338
6		Reserve Amortization	(1,833)				(1,833)	(1,833)
7		Transmission - ECRC	1,951	235	(2)		2,185	2,068
8		Transmission - Gen Leads	16,598	2,074	(271)		18,401	17,500
9		Transmission - GSU	66,465	10,039	(9,653)		66,851	66,693
10		Transmission - Port Everglades	941	1,329			2,270	1,606
11		Transmission - Radials Retail	36,288	2,136	(283)		38,141	37,215
12		TOTAL TRANSMISSION	1,895,193	128,307	(35,865)	(608)	1,987,027	1,940,587
13								
14		<u>DISTRIBUTION (Excluding Clauses)</u>						
15	361	Structures & Improvement	54,475	3,572	(478)		57,568	56,014
16	362	Station Equipment	530,344	42,833	(9,564)		563,614	546,673
17	364	Poles, Towers & Fixtures	579,273	61,059	(10,130)		630,202	603,821
18	365	Overhead Conductors & Devices	739,999	67,150	(9,792)		797,357	767,960
19	366	Underground Conduit	371,839	21,276	(1,478)		391,638	381,638
20	367	UG Conductors & Devices	764,115	55,826	(18,659)		801,282	782,425
21	368	Line Transformers	977,454	78,051	(39,962)		1,015,543	996,355
22	369	Services	436,351	30,026	(3,725)		462,652	449,197
23	370	Meters	71,528	3,261			74,788	73,158
24	370.1	AMI Meters	194,753	45,848	(8,345)		232,257	213,060
25	370.2	AMI Meters Replaced	8,962				8,962	8,962
26	371	Installations On Customer Premises	32,982	3,048	(845)		35,184	34,070
27	373	Street Lighting & Signal Systems	175,448	17,172	(7,147)		185,472	180,389
28		Reserve Amortization	(93,508)				(93,508)	(93,508)
29		TOTAL DISTRIBUTION (Ex. Clauses)	4,844,014	429,122	(110,125)		5,163,011	5,000,214
30								
31		<u>DISTRIBUTION (CLAUSES)</u>						

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide the depreciation reserve balances for each account or sub-account to which an individual depreciation rate is applied. (Include Amortization/Recovery schedule amounts) (\$000)

Type of Data Shown:  
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 Prior Year Ended: \_\_/\_\_/\_\_  
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COMPANY: FLORIDA POWER & LIGHT COMPANY AND SUBSIDIARIES

DOCKET NO.: 160021-EI

Witness: Robert E. Barrett, Jr.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Line No.	Account / Sub-account Number	Account / Sub-account Title	Accumulated Depreciation Beg. of Year	Total Depreciation Accrued	Retirements	Adjustments / Transfers	Accumulated Depreciation End of Year	13 Month Average
1	362.9	Station Equipment -LMS	3,188	3,881	(750)		6,320	4,580
2	371.2	Residential Load Management-LMS	9,137	2,969	(2,799)		9,307	8,048
3	371.5	Installations on Cust Prem Solar	4,433	1,436			5,869	5,151
4		Distribution ECRC	2,761	189	(2)		2,948	2,855
5		TOTAL DISTRIBUTION CLAUSES	19,519	8,475	(3,550)		24,444	20,633
6								
7		TOTAL DISTRIBUTION	4,863,533	437,597	(113,675)		5,187,455	5,020,847
8								
9								
10		GENERAL PLANT STRUCTURES (DEPR)	133,099	10,194	(3,907)		139,386	136,148
11								
12								
13		GENERAL PLANT OTHER						
14		Reserve Amortization	(9,167)				(9,167)	(9,167)
15		General Plant Other ECRC	350	134	(44)		440	396
16		General Plant Other	175,759	50,471	(40,238)		185,993	187,138
17		Reclaimed Water Plant	7,397	1,270			8,667	8,032
18		TOTAL GENERAL PLANT OTHER	174,339	51,876	(40,282)		185,933	186,399
19								
20								
21		GENERAL PLANT OTHER (ECCR)	527	531			1,058	792
22								
23								
24		GENERAL PLANT TRANSPORTATION	146,412	26,796	(12,685)		160,523	153,346
25								
26								
27		GENERAL PLANT TRANSPORTATION (Clauses)	293	56			350	322
28								
29		TOTAL GENERAL PLANT	454,670	89,453	(56,874)		487,250	477,007
30								
31		OTHER ITEMS						

DEPRECIATION RESERVE BALANCES BY ACCOUNT AND SUB-ACCOUNT

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide the depreciation reserve balances for each account or sub-account to which an individual depreciation rate is applied. (Include Amortization/Recovery schedule amounts) (\$000)

Type of Data Shown:  
 Projected Test Year Ended: 12/31/17  
 Prior Year Ended: \_\_\_/\_\_\_/\_\_\_  
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COMPANY: FLORIDA POWER & LIGHT COMPANY AND SUBSIDIARIES

DOCKET NO.: 160021-EI

Witness: Robert E. Barrett, Jr.

Line No.	(1) Account / Sub-account Number	(2) Account / Sub-account Title	(3) Accumulated Depreciation Beg. of Year	(4) Total Depreciation Accrued	(5) Retirements	(6) Adjustments / Transfers	(7) Accumulated Depreciation End of Year	(8) 13 Month Average
1		ARO Dismantlement Reserve Off-set	(55,084)	(1,991)			(57,075)	(56,080)
2		ITC Interest Synchronization	6,780				6,780	6,780
3		Scherer Acquisition Adjustment	70,572	1,656			72,228	71,400
4		Surplus Flowback Offset	894,453				894,453	894,453
5		TOTAL OTHER ITEMS	916,721	(335)			916,385	916,553
6								
7								
8		TOTAL DEPRECIABLE RESERVE BALANCE	10,466,467	1,429,952	(546,043)	93,379	11,443,754	10,940,341
9								
10								
11		NON-DEPRECIABLE PROPERTY	(813)				(813)	(813)
12								
13								
14		NUCLEAR DECOMMISSIONING	3,907,257	156,100			4,063,357	3,984,819
15								
16								
17		FOSSIL DISMANTLEMENT	385,624	6,433			392,056	388,280
18								
19								
20		TOTAL PLANT RESERVE BALANCE	14,758,535	1,592,484	(546,043)	93,379	15,898,354	15,312,627

NOTES:

(1) Units are included in the Company's proposed capital recovery schedules reflected in FPL witness Ferguson's direct testimony.

(2) Totals may not add due to rounding

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide the monthly reserve balances for each account or sub-account to which an individual depreciation rate is applied.

Type of Data Shown:  
 Projected Test Year Ended: 12/31/2017  
 Prior Year Ended: \_/\_/  
 Historical Test Year Ended: \_/\_/

COMPANY: FLORIDA POWER & LIGHT COMPANY  
 AND SUBSIDIARIES

DOCKET NO.: 160021-EI

(\$000)

Witness: Robert E. Barrett, Jr.

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Line No.	Account / Sub-account Number	Month Accum Depr Balance Dec-16	Month Accum Depr Balance Jan-17	Month Accum Depr Balance Feb-17	Month Accum Depr Balance Mar-17	Month Accum Depr Balance Apr-17	Month Accum Depr Balance May-17	Month Accum Depr Balance Jun-17	Month Accum Depr Balance Jul-17	Month Accum Depr Balance Aug-17	Month Accum Depr Balance Sep-17	Month Accum Depr Balance Oct-17	Month Accum Depr Balance Nov-17	Month Accum Depr Balance Dec-17	13-Month Average
1	<b>INTANGIBLE PLANT</b>														
2	ARO Decommissioning Reserve Off-set	(3,563,038)	(3,569,432)	(3,575,854)	(3,582,304)	(3,588,783)	(3,595,289)	(3,601,825)	(3,608,388)	(3,614,981)	(3,621,603)	(3,628,253)	(3,634,933)	(3,641,642)	(3,602,025)
3	Asset Retirement Obligation	4,917	5,011	5,104	5,198	5,292	5,386	5,480	5,574	5,668	5,762	5,856	5,950	6,044	5,480
4	Intangible Plant	280,285	285,030	288,149	294,891	301,508	309,458	317,496	321,687	328,455	334,454	342,101	328,869	319,363	311,673
5	Nuclear Licenses	68	76	84	93	103	114	126	139	153	167	182	197	213	132
6															
7	<b>INTANGIBLE PLANT (CLAUSES)</b>														
8	Intangible Plant ECCR	4,816	4,929	4,053	4,160	4,254	2,587	2,669	2,754	2,840	2,930	3,021	3,112	2,818	3,457
9	Intangible Plant ECRC	1,510	1,528	1,547	1,566	1,585	1,603	1,622	1,641	1,660	1,678	1,697	1,716	1,735	1,622
10	<b>TOTAL INTANGIBLE PLANT</b>	<b>(3,271,443)</b>	<b>(3,272,859)</b>	<b>(3,276,917)</b>	<b>(3,276,396)</b>	<b>(3,276,040)</b>	<b>(3,276,140)</b>	<b>(3,274,431)</b>	<b>(3,276,593)</b>	<b>(3,276,206)</b>	<b>(3,276,611)</b>	<b>(3,275,396)</b>	<b>(3,295,089)</b>	<b>(3,311,470)</b>	<b>(3,279,661)</b>
11															
12	<b>STEAM PRODUCTION</b>														
13	Cape Canaveral	(6,839)	(6,839)	(6,839)	(6,839)	(6,839)	(6,839)	(6,839)	(6,839)	(6,839)	(6,839)	(6,839)	(6,839)	(6,839)	(6,839)
14	Cutler	(466)	(466)	(466)	(466)	(466)	(466)	(466)	(466)	(466)	(466)	(466)	(466)	(466)	(466)
15	Manatee Capacity	3	4	4	4	5	5	6	6	7	7	7	8	8	6
16	Manatee Gas Reburn ECRC	30,851	31,229	31,620	32,010	32,400	32,791	33,181	33,566	33,950	34,335	34,719	35,108	35,467	33,171
17	Manatee	361,715	362,415	363,019	363,103	363,259	363,331	363,153	363,350	363,593	363,810	363,952	364,660	365,264	363,432
18	Martin (Plant Steam)	508,724	510,088	511,466	512,721	513,029	514,247	515,567	516,996	518,403	519,912	521,419	522,941	524,449	516,151
19	Martin Gas Pipeline - Steam	371	371	371	371	371	371	371	371	371	371	371	371	371	371
20	Martin	75	75	75	75	75	75	75	75	75	75	75	75	75	75
21	Minor Steam Capacity	1	1	1	1	1	1	1	1	1	1	1	1	1	1
22	Minor Steam Production	19,859	19,921	19,874	19,936	19,998	20,060	20,123	20,185	20,247	20,310	20,372	20,435	20,497	20,140
23	Pt Everglades Electric Prec ECRC	204	204	204	204	204	204	204	204	204	204	204	204	204	204
24	Pt Everglades	8,137	8,137	8,137	8,137	8,137	8,137	8,137	8,137	8,137	8,137	8,137	8,137	8,137	8,137
25	Riviera Units 3 & 4	(1,103)	(1,103)	(1,103)	(1,103)	(1,103)	(1,103)	(1,103)	(1,103)	(1,103)	(1,103)	(1,103)	(1,103)	(1,103)	(1,103)
26	Sanford	202	202	202	202	202	202	202	202	202	202	202	202	202	202
27	Scherer Unit 4 Baghouse ECRC	58,118	59,106	60,050	60,996	61,943	62,891	63,839	64,789	65,739	66,691	67,644	68,597	69,507	63,839
28	Scherer Unit 4	317,463	318,708	319,898	320,417	321,607	322,739	323,937	325,143	326,354	327,569	328,783	329,959	331,094	324,129
29	SJRPP Coal Cars	33,202	33,202	33,202	33,202	33,202	33,202	33,202	33,202	33,202	33,202	33,202	33,202	33,202	33,202
30	SJRPP Coal Terminal	30,093	30,184	30,274	30,365	30,455	30,545	30,635	30,725	30,815	30,905	30,995	31,085	31,175	30,635
31	SJRPP Unit 1 SCR ECRC	5,262	5,321	5,372	5,413	5,453	5,513	5,573	5,633	5,693	5,753	5,813	5,874	5,934	5,585
32	SJRPP Unit 1	122,177	122,434	122,689	122,947	123,203	123,458	123,716	123,973	124,231	124,474	124,730	124,990	125,252	123,713
33	SJRPP Unit 2 SCR ECRC	5,204	5,260	5,316	5,373	5,429	5,486	5,542	5,599	5,655	5,711	5,768	5,824	5,880	5,542
34	SJRPP Unit 2	55,294	55,445	55,596	55,747	55,897	56,047	56,198	56,348	56,497	56,647	56,796	56,946	57,095	56,196
35	Reserve Amortization	(64,172)	(64,172)	(64,172)	(64,172)	(64,172)	(64,172)	(64,172)	(64,172)	(64,172)	(64,172)	(64,172)	(64,172)	(64,172)	(64,172)

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide the monthly reserve balances for each account or sub-account to which an individual depreciation rate is applied.

Type of Data Shown:  
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 Prior Year Ended: / /  
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COMPANY: FLORIDA POWER & LIGHT COMPANY  
 AND SUBSIDIARIES

DOCKET NO.: 160021-EI

(\$000)

Witness: Robert E. Barrett, Jr.

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Line No.	Account / Sub-account Number	Month Accum Depr Balance Dec-16	Month Accum Depr Balance Jan-17	Month Accum Depr Balance Feb-17	Month Accum Depr Balance Mar-17	Month Accum Depr Balance Apr-17	Month Accum Depr Balance May-17	Month Accum Depr Balance Jun-17	Month Accum Depr Balance Jul-17	Month Accum Depr Balance Aug-17	Month Accum Depr Balance Sep-17	Month Accum Depr Balance Oct-17	Month Accum Depr Balance Nov-17	Month Accum Depr Balance Dec-17	13-Month Average
1	Steam Plant ECRC	19,363	19,738	20,114	20,489	20,863	21,238	21,613	21,989	22,364	22,740	23,115	23,489	23,865	21,614
2	Turkey Point (1)	(34,103)	(34,098)	(34,093)	(34,088)	(34,083)	(34,078)	(34,073)	(34,068)	(34,063)	(34,058)	(34,053)	(34,048)	(34,043)	(34,073)
3	TOTAL STEAM PRODUCTION	1,469,633	1,475,367	1,480,811	1,485,044	1,489,068	1,493,883	1,498,619	1,503,843	1,509,096	1,514,417	1,519,672	1,525,478	1,531,054	1,499,691
4															
5	<b>NUCLEAR PRODUCTION</b>														
6	EPU St Lucie Common Base	217	219	221	224	226	229	231	233	236	238	241	243	245	231
7	EPU St Lucie Unit 1 Base	58,592	59,618	60,645	61,671	62,698	63,724	64,751	65,777	66,804	67,830	68,857	69,883	70,910	64,751
8	EPU St Lucie Unit 2 Base	43,601	44,331	45,060	45,790	46,520	47,250	47,979	48,709	49,439	50,168	50,898	51,628	52,357	47,979
9	EPU St Lucie Unit 2	820	837	855	872	890	908	925	943	960	978	995	1,013	1,031	925
10	EPU Turkey Point Common Base	57,125	58,513	59,901	61,289	62,677	64,065	65,453	66,841	68,229	69,617	71,005	72,393	73,780	65,453
11	EPU Turkey Point Unit 3 Base	85,160	87,155	89,150	91,144	93,139	95,134	97,129	99,123	101,118	103,113	105,108	107,102	109,097	97,129
12	EPU Turkey Point Unit 3	(4,640)	(5,131)	(5,451)	(6,037)	(6,047)	(8,832)	(9,018)	(9,342)	(9,556)	(9,802)	(10,049)	(10,283)	(10,493)	(8,206)
13	Minor Nuclear Production	(0)	(0)	(0)	0	1	1	1	2	2	3	3	4	4	2
14	Reserve Amortization	9,167	9,167	9,167	9,167	9,167	9,167	9,167	9,167	9,167	9,167	9,167	9,167	9,167	9,167
15	Nuclear Plant ECRC	1,513	1,628	1,743	1,858	1,953	2,049	2,144	2,240	2,336	2,431	2,527	2,642	2,754	2,140
16	St Lucie Capacity	287	311	334	359	383	408	434	459	486	512	539	567	594	436
17	St Lucie Plant Common	256,208	256,799	257,303	257,819	257,861	258,354	258,892	259,408	259,929	259,435	259,835	261,325	260,355	258,733
18	St Lucie Unit 1 Uprate	18,449	18,449	18,449	18,449	18,449	18,449	18,449	18,449	18,449	18,449	18,449	18,449	18,449	18,449
19	St Lucie Unit 1	442,184	442,967	443,691	444,436	445,119	445,719	446,347	446,899	447,486	448,104	448,733	449,132	448,237	446,081
20	St Lucie Unit 2 Uprate	14,864	14,864	14,864	14,864	14,864	14,864	14,864	14,864	14,864	14,864	14,864	14,864	14,864	14,864
21	St Lucie Unit 2	618,917	620,229	621,412	619,972	620,221	621,644	623,152	624,634	626,121	627,615	629,132	630,613	632,152	624,293
22	Turkey Point Capacity	832	926	1,020	1,116	1,212	1,309	1,408	1,507	1,607	1,708	1,811	1,914	2,019	1,415
23	Turkey Point Common	246,586	246,111	246,627	247,231	247,792	248,415	248,877	249,344	249,849	250,456	251,085	251,687	252,155	248,940
24	Turkey Point Unit 3 Uprate	14,056	14,056	14,056	14,056	14,056	14,056	14,056	14,056	14,056	14,056	14,056	14,056	14,056	14,056
25	Turkey Point Unit 3	289,255	289,807	290,358	290,908	291,458	292,006	292,554	293,101	293,647	294,192	294,736	295,280	295,822	292,548
26	Turkey Point Unit 4 Uprate	3,301	3,362	3,423	3,485	3,546	3,607	3,668	3,729	3,790	3,851	3,912	3,973	4,034	3,668
27	Turkey Point Unit 4	359,147	359,651	360,171	360,673	361,162	361,665	362,092	362,363	362,484	362,864	362,693	361,183	360,953	361,315
28	TOTAL NUCLEAR PRODUCTION	2,515,642	2,523,870	2,533,001	2,539,347	2,545,347	2,554,190	2,563,554	2,572,507	2,581,502	2,589,852	2,598,597	2,606,835	2,612,543	2,584,368
29															
30	<b>OTHER PRODUCTION</b>														
31	Babcock Ranch Solar	536	897	1,259	1,622	1,984	2,346	2,708	3,070	3,432	3,794	4,157	4,519	4,881	2,708
32	Cape Canaveral Modernization	87,711	90,167	92,622	95,091	97,593	100,109	102,663	100,827	103,165	105,741	99,525	101,644	104,223	98,545
33	Citrus Solar	549	922	1,295	1,669	2,042	2,416	2,790	3,163	3,537	3,910	4,284	4,658	5,031	2,790
34	Desoto Solar ECRC	29,801	30,092	30,424	30,757	31,089	31,421	31,752	32,084	32,417	32,749	33,083	33,396	33,729	31,752
35	Ft Lauderdale CCs	250,826	253,820	253,953	257,016	260,096	263,203	266,315	269,425	272,540	275,661	278,732	281,850	284,463	266,762

Supporting Schedules:

Recap Schedules: B-9



FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide the monthly reserve balances for each account or sub-account to which an individual depreciation rate is applied.

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COMPANY: FLORIDA POWER & LIGHT COMPANY  
 AND SUBSIDIARIES

DOCKET NO.: 160021-EI

(\$000)

Witness: Robert E. Barrett, Jr.

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Line No.	Account / Sub-account Number	Month Accum Depr Balance Dec-16	Month Accum Depr Balance Jan-17	Month Accum Depr Balance Feb-17	Month Accum Depr Balance Mar-17	Month Accum Depr Balance Apr-17	Month Accum Depr Balance May-17	Month Accum Depr Balance Jun-17	Month Accum Depr Balance Jul-17	Month Accum Depr Balance Aug-17	Month Accum Depr Balance Sep-17	Month Accum Depr Balance Oct-17	Month Accum Depr Balance Nov-17	Month Accum Depr Balance Dec-17	13-Month Average
1	Ft Lauderdale GTs <sup>(1)</sup>	(9,907)	(9,868)	(9,830)	(9,792)	(9,754)	(9,715)	(9,677)	(9,639)	(9,600)	(9,562)	(9,563)	(9,525)	(9,487)	(9,686)
2	Ft Myers CCs	186,688	188,993	191,311	193,469	194,261	195,282	197,629	200,082	202,528	204,980	207,413	209,830	212,288	198,827
3	Ft Myers GTs <sup>(1)</sup>	(13,635)	(13,593)	(13,551)	(17,879)	(17,837)	(17,795)	(17,753)	(17,711)	(17,669)	(17,627)	(17,586)	(17,544)	(17,502)	(16,745)
4	Ft Myers Unit 3	12,322	13,314	14,320	15,326	14,326	15,254	16,245	17,242	18,245	19,248	20,251	21,258	22,265	16,894
5	Ft Myers Common	4,432	4,473	4,517	4,567	4,620	4,650	4,697	4,750	4,800	4,852	4,905	4,947	4,999	4,708
6	Gas Reserves FCR	69,191	77,093	85,287	93,854	102,756	111,998	121,543	131,389	141,544	151,966	162,682	173,655	184,882	123,680
7	Manatee Solar	183	548	914	1,279	1,645	2,011	2,376	2,742	3,108	3,474	3,839	4,205	4,571	2,377
8	Manatee Unit 3 CC	114,723	115,242	115,465	116,306	117,432	117,939	119,713	121,554	123,397	125,219	127,094	128,970	130,847	121,069
9	Martin (Other Prod)	241,042	236,887	238,290	239,542	235,350	231,284	232,619	233,952	235,297	236,640	237,982	239,336	240,700	236,840
10	Martin Solar ECRC	(95)	(93)	(91)	(89)	(87)	(85)	(132)	(129)	(126)	(122)	(118)	(114)	(110)	(107)
11	Martin Unit 8 CC	128,562	111,078	112,614	112,502	114,111	115,690	117,507	118,785	120,717	122,682	124,579	126,314	128,033	119,475
12	Minor Other Production	11,291	11,388	11,747	12,101	8,256	8,334	8,665	11,440	14,214	16,990	19,769	20,121	20,475	13,446
13	Reserve Amortization	(23,835)	(23,835)	(23,835)	(23,835)	(23,835)	(23,835)	(23,835)	(23,835)	(23,835)	(23,835)	(23,835)	(23,835)	(23,835)	(23,835)
14	Other Production ECRC	83,722	84,880	86,070	87,274	88,448	89,623	90,828	92,013	93,218	94,423	95,588	96,793	97,998	90,837
15	Pt Everglades GTs <sup>(1)</sup>	(9,135)	(10,271)	(10,271)	(10,271)	(11,518)	(11,630)	(11,742)	(12,989)	(13,101)	(13,212)	(14,460)	(14,571)	(14,683)	(12,143)
16	Pt Everglades Modernization	23,684	26,660	29,636	32,365	35,277	38,244	41,227	44,210	47,198	50,197	53,205	55,646	58,672	41,248
17	Putnam CCs <sup>(1)</sup>	(100,685)	(100,685)	(100,685)	(100,685)	(100,685)	(100,685)	(100,685)	(100,685)	(100,685)	(100,685)	(100,685)	(100,685)	(100,685)	(100,685)
18	Riviera Plant Modernization	92,408	95,491	98,574	101,657	104,743	107,692	110,788	113,900	117,016	120,134	123,254	126,373	129,436	110,882
19	Sanford CCs	172,720	175,459	178,196	180,582	182,979	186,430	190,159	190,569	193,463	196,240	198,638	200,977	203,804	188,478
20	Space Coast Solar ECRC	13,675	13,846	14,016	14,187	14,357	14,490	14,660	14,830	15,000	15,170	15,341	15,511	15,681	14,674
21	Turkey Point Unit 5	98,834	100,936	103,038	105,133	106,961	109,079	110,679	112,628	114,001	112,921	113,485	114,535	117,101	109,179
22	WCEC Unit 1 & 2 CCs	85,410	88,777	92,144	95,237	98,511	101,844	105,222	108,605	111,987	115,259	118,641	122,023	125,424	105,314
23	WCEC Unit 3	71,384	73,369	69,700	52,213	54,206	56,145	58,094	60,053	62,016	63,995	66,011	68,029	70,052	63,482
24	West County Capacity	114	126	137	149	161	173	184	196	208	219	231	243	255	184
25	TOTAL OTHER PRODUCTION	1,622,518	1,636,115	1,667,266	1,681,345	1,707,488	1,741,911	1,785,239	1,822,521	1,868,033	1,911,423	1,946,423	1,988,559	2,033,508	1,800,950
26															
27	<b>TRANSMISSION</b>														
28	Transmission	1,774,783	1,781,982	1,789,011	1,795,850	1,802,594	1,809,662	1,816,824	1,824,139	1,831,553	1,838,825	1,845,976	1,853,184	1,861,013	1,817,338
29	Reserve Amortization	(1,833)	(1,833)	(1,833)	(1,833)	(1,833)	(1,833)	(1,833)	(1,833)	(1,833)	(1,833)	(1,833)	(1,833)	(1,833)	(1,833)
30	Transmission - ECRC	1,951	1,971	1,990	2,010	2,029	2,048	2,068	2,087	2,107	2,126	2,146	2,166	2,185	2,068
31	Transmission - Gen Leads	16,598	16,748	16,899	17,049	17,199	17,350	17,500	17,650	17,800	17,951	18,101	18,251	18,401	17,500
32	Transmission - GSU	66,465	66,511	66,555	66,596	66,636	66,674	66,710	66,744	66,776	66,806	66,835	66,853	66,851	66,693
33	Transmission - Port Everglades	941	1,052	1,163	1,273	1,384	1,495	1,606	1,716	1,827	1,938	2,049	2,159	2,270	1,606
34	Transmission - Radials Retail	36,288	36,443	36,598	36,752	36,907	37,061	37,216	37,370	37,524	37,679	37,833	37,987	38,141	37,215
35	TOTAL TRANSMISSION	1,895,193	1,902,873	1,910,381	1,917,697	1,924,917	1,932,457	1,940,090	1,947,874	1,955,755	1,963,492	1,971,106	1,978,766	1,987,027	1,940,587

Supporting Schedules:

Recap Schedules: B-9

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide the monthly reserve balances for each account or sub-account to which an individual depreciation rate is applied.

Type of Data Shown:  
 Projected Test Year Ended: 12/31/2017  
 Prior Year Ended: \_\_\_/\_\_\_/\_\_\_  
 Historical Test Year Ended: \_\_\_/\_\_\_/\_\_\_

COMPANY: FLORIDA POWER & LIGHT COMPANY  
 AND SUBSIDIARIES

Witness: Robert E. Barrett, Jr.

DOCKET NO.: 160021-EI

(\$000)

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Line No.	Account / Sub-account Number	Month Accum Depr Balance Dec-16	Month Accum Depr Balance Jan-17	Month Accum Depr Balance Feb-17	Month Accum Depr Balance Mar-17	Month Accum Depr Balance Apr-17	Month Accum Depr Balance May-17	Month Accum Depr Balance Jun-17	Month Accum Depr Balance Jul-17	Month Accum Depr Balance Aug-17	Month Accum Depr Balance Sep-17	Month Accum Depr Balance Oct-17	Month Accum Depr Balance Nov-17	Month Accum Depr Balance Dec-17	13-Month Average
1															
2	<u>DISTRIBUTION (Excluding Clauses)</u>														
3	361 Structures & Improvement	54,475	54,729	54,983	55,237	55,493	55,749	56,006	56,267	56,528	56,789	57,047	57,306	57,568	56,014
4	362 Station Equipment	530,344	532,975	535,619	538,250	540,940	543,655	546,405	549,257	552,142	555,019	557,840	560,689	563,614	546,673
5	364 Poles, Towers & Fixtures	579,273	583,242	587,178	591,145	595,082	599,059	603,184	607,507	611,814	616,168	620,606	625,213	630,202	603,821
6	365 Overhead Conductors & Devices	739,999	744,571	749,112	753,676	758,211	762,776	767,460	772,303	777,129	781,991	786,917	791,981	797,357	767,960
7	366 Underground Conduit	371,839	373,491	375,120	376,744	378,342	379,937	381,560	383,227	384,872	386,514	388,165	389,850	391,638	381,638
8	367 UG Conductors & Devices	764,115	767,107	770,411	773,357	776,270	779,190	782,199	785,317	788,385	791,474	794,601	797,822	801,282	782,425
9	368 Line Transformers	977,454	980,610	983,745	986,878	989,990	993,102	996,247	999,439	1,002,614	1,005,792	1,008,983	1,012,212	1,015,543	996,355
10	369 Services	436,351	438,480	440,580	442,684	444,757	446,837	448,977	451,203	453,405	455,616	457,853	460,163	462,652	449,197
11	370 Meters	71,528	71,799	72,071	72,343	72,615	72,886	73,158	73,430	73,702	73,973	74,245	74,517	74,788	73,158
12	370.1 AMI Meters	194,753	197,718	200,684	203,672	206,662	209,679	212,758	215,914	219,080	222,275	225,512	228,817	232,257	213,060
13	370.2 AMI Meters Replaced	8,962	8,962	8,962	8,962	8,962	8,962	8,962	8,962	8,962	8,962	8,962	8,962	8,962	8,962
14	371 Installations On Customer Premises	32,982	33,162	33,341	33,521	33,700	33,879	34,061	34,245	34,430	34,615	34,801	34,989	35,184	34,070
15	373 Street Lighting & Signal Systems	175,448	176,266	177,079	177,894	178,703	179,514	180,339	181,181	182,020	182,862	183,710	184,573	185,472	180,389
16	Reserve Amortization	(93,508)	(93,508)	(93,508)	(93,508)	(93,508)	(93,508)	(93,508)	(93,508)	(93,508)	(93,508)	(93,508)	(93,508)	(93,508)	(93,508)
17	TOTAL DISTRIBUTION (Ex. Clauses)	4,844,014	4,869,603	4,895,378	4,920,853	4,946,218	4,971,717	4,997,808	5,024,744	5,051,573	5,078,540	5,105,731	5,133,585	5,163,011	5,000,214
18															
19	<u>DISTRIBUTION (CLAUSES)</u>														
20	362.9 Station Equipment -LMS	3,188	3,228	3,484	3,673	3,947	4,194	4,502	4,828	5,098	5,416	5,723	5,939	6,320	4,580
21	371.2 Residential Load Management-LMS	9,137	6,607	6,852	7,098	7,343	7,589	7,834	8,080	8,325	8,570	8,816	9,061	9,307	8,048
22	371.5 Installations on Cust Prem Solar	4,433	4,552	4,672	4,792	4,911	5,031	5,151	5,270	5,390	5,510	5,629	5,749	5,869	5,151
23	Distribution ECRC	2,761	2,777	2,792	2,808	2,823	2,839	2,855	2,870	2,886	2,902	2,917	2,933	2,948	2,855
24	TOTAL DISTRIBUTION CLAUSES	19,519	17,164	17,800	18,370	19,025	19,653	20,341	21,048	21,699	22,398	23,085	23,682	24,444	20,633
25															
26	TOTAL DISTRIBUTION	4,863,533	4,886,767	4,913,178	4,939,223	4,965,243	4,991,371	5,018,149	5,045,792	5,073,272	5,100,937	5,128,817	5,157,267	5,187,455	5,020,847
27															
28															
29	<u>GENERAL PLANT STRUCTURES (DEPR)</u>	133,099	133,579	134,067	134,562	135,064	135,573	136,089	136,614	137,147	137,690	138,243	138,808	139,386	136,148
30															
31															
32	<u>GENERAL PLANT OTHER</u>														
33	Reserve Amortization	(9,167)	(9,167)	(9,167)	(9,167)	(9,167)	(9,167)	(9,167)	(9,167)	(9,167)	(9,167)	(9,167)	(9,167)	(9,167)	(9,167)
34	General Plant Other ECRC	350	361	373	377	366	377	389	400	411	422	434	445	440	396
35	General Plant Other	175,759	177,587	179,885	180,034	184,144	188,093	191,520	191,298	195,020	198,733	191,268	193,454	185,993	187,138

Supporting Schedules:

Recap Schedules: B-9

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide the monthly reserve balances for each account or sub-account to which an individual depreciation rate is applied.

Type of Data Shown:  
 Projected Test Year Ended: 12/31/2017  
 Prior Year Ended: / /  
 Historical Test Year Ended: / /

COMPANY: FLORIDA POWER & LIGHT COMPANY  
 AND SUBSIDIARIES

Witness: Robert E. Barrett, Jr.

DOCKET NO.: 160021-EI

(\$000)

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Line No.	Account / Sub-account Number	Month Accum Depr Balance Dec-16	Month Accum Depr Balance Jan-17	Month Accum Depr Balance Feb-17	Month Accum Depr Balance Mar-17	Month Accum Depr Balance Apr-17	Month Accum Depr Balance May-17	Month Accum Depr Balance Jun-17	Month Accum Depr Balance Jul-17	Month Accum Depr Balance Aug-17	Month Accum Depr Balance Sep-17	Month Accum Depr Balance Oct-17	Month Accum Depr Balance Nov-17	Month Accum Depr Balance Dec-17	13-Month Average
1	Reclaimed Water Plant	7,397	7,503	7,609	7,715	7,821	7,927	8,032	8,138	8,244	8,350	8,456	8,562	8,667	8,032
2	TOTAL GENERAL PLANT OTHER	174,339	176,284	178,699	178,959	183,163	187,230	190,773	190,669	194,508	198,338	190,990	193,293	185,933	186,399
3															
4															
5	GENERAL PLANT OTHER (ECCR)	527	571	615	660	704	748	792	837	881	925	970	1,014	1,058	792
6															
7															
8	GENERAL PLANT TRANSPORTATION	146,412	147,524	148,650	149,787	150,937	152,098	153,270	154,453	155,646	156,850	158,064	159,288	160,523	153,346
9															
10															
11	GENERAL PLANT TRANSPORTATION (Clauses)	293	298	303	308	312	317	322	326	331	336	340	345	350	322
12															
13	TOTAL GENERAL PLANT	454,670	458,256	462,334	464,276	470,180	475,965	481,246	482,898	488,514	494,140	488,608	492,749	487,250	477,007
14															
15	OTHER ITEMS														
16	ARO Dismantlement Reserve Off-set	(55,084)	(55,250)	(55,416)	(55,582)	(55,748)	(55,914)	(56,080)	(56,245)	(56,411)	(56,577)	(56,743)	(56,909)	(57,075)	(56,080)
17	ITC Interest Synchronization	6,780	6,780	6,780	6,780	6,780	6,780	6,780	6,780	6,780	6,780	6,780	6,780	6,780	6,780
18	Scherer Acquisition Adjustment	70,572	70,710	70,848	70,986	71,124	71,262	71,400	71,538	71,676	71,814	71,952	72,090	72,228	71,400
19	Surplus Flowback Offset	894,453	894,453	894,453	894,453	894,453	894,453	894,453	894,453	894,453	894,453	894,453	894,453	894,453	894,453
20	TOTAL OTHER ITEMS	916,721	916,693	916,665	916,637	916,609	916,581	916,553	916,525	916,497	916,469	916,441	916,413	916,385	916,553
21															
22															
23	TOTAL DEPRECIABLE RESERVE BALANCE	10,466,467	10,527,082	10,606,720	10,667,173	10,742,812	10,830,219	10,929,021	11,015,366	11,116,463	11,214,118	11,294,267	11,370,977	11,443,754	10,940,341
24															
25															
26	NON-DEPRECIABLE PROPERTY	(813)	(813)	(813)	(813)	(813)	(813)	(813)	(813)	(813)	(813)	(813)	(813)	(813)	(813)
27															
28															
29	NUCLEAR DECOMMISSIONING	3,907,257	3,920,023	3,932,832	3,945,685	3,958,581	3,971,522	3,984,508	3,997,537	4,010,611	4,023,730	4,036,894	4,050,103	4,063,357	3,984,819
30															
31															
32	FOSSIL DISMANTLEMENT	385,624	387,122	388,621	387,106	386,596	388,095	386,580	388,079	389,577	388,062	389,561	390,558	392,056	388,280
33															
34															
35	TOTAL PLANT RESERVE BALANCE	14,758,535	14,833,414	14,927,360	14,999,151	15,087,177	15,189,023	15,299,295	15,400,169	15,515,839	15,625,098	15,719,909	15,810,825	15,898,354	15,312,627

Supporting Schedules:

Recap Schedules: B-9

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide the monthly reserve balances for each account or sub-account to which an individual depreciation rate is applied.

Type of Data Shown:

Projected Test Year Ended: 12/31/2017

Prior Year Ended:     /    /    

Historical Test Year Ended:     /    /    

COMPANY: FLORIDA POWER & LIGHT COMPANY  
AND SUBSIDIARIES

DOCKET NO.: 160021-EI

(\$000)

Witness: Robert E. Barrett, Jr.

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Line No.	Account / Sub-account Number	Month Accum Depr Balance Dec-16	Month Accum Depr Balance Jan-17	Month Accum Depr Balance Feb-17	Month Accum Depr Balance Mar-17	Month Accum Depr Balance Apr-17	Month Accum Depr Balance May-17	Month Accum Depr Balance Jun-17	Month Accum Depr Balance Jul-17	Month Accum Depr Balance Aug-17	Month Accum Depr Balance Sep-17	Month Accum Depr Balance Oct-17	Month Accum Depr Balance Nov-17	Month Accum Depr Balance Dec-17	13-Month Average
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34															
35															

NOTES:

(1) Units are included in the Company's proposed capital recovery schedules reflected in FPL witness Ferguson's direct testimony.

(2) Totals may not add due to rounding

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Itemize major capital additions to and retirements from electric plant in service in excess of 0.5% of the sum of the total balance of Account 101-Electric Plant in Service, and Account 106-Completed construction not Classified for the most recent calendar year, the test year minus one, the test year, and the test year plus one.<sup>(1)</sup>

COMPANY: FLORIDA POWER & LIGHT COMPANY  
AND SUBSIDIARIES

DOCKET NO.: 160021-EI

Type of Data Shown:

 Projected Test Year Ended: 12/31/2017 Prior Year Ended: 12/31/2016 Historical Test Year Ended: 12/31/2015 Proj. Subsequent Yr Ended: 12/31/2018

Witness: Robert E. Barrett, Jr.

(\$000)

Line No.	(1) Description of Additions or (Retirements)	(2) Test Year Minus One Year 12/31/2016	(3) Test Year 12/31/2017	(4) Test Year Plus One Year 12/31/2018	(5) Most Recent Calendar Year 12/31/2015
1	ADDITIONS				
2	Large Scale Solar Project	408,230	0	0	0
3	Peaker Upgrade Project	746,545	0	0	0
4	Gas Reserves FCR <sup>(2)</sup>	500,000	500,000	500,000	142,002
5	Pt Everglades Modernization <sup>(3)</sup>	1,126,269	0	0	0
6	All Other Additions <sup>(4)</sup>	3,112,904	3,076,742	2,940,282	2,925,823
7					
8	TOTAL ADDITIONS <sup>(5)</sup>	5,893,949	3,576,742	3,440,282	3,067,826
9					
10	RETIREMENTS				
11	All Other Retirements <sup>(4)</sup>	(816,033)	(546,043)	(470,654)	(997,471)
12					
13	TOTAL RETIREMENTS	(816,033)	(546,043)	(470,654)	(997,471)
14					
15					
16	TOTAL NET ADDITIONS	5,077,916	3,030,698	2,969,627	2,070,355
17					
18					
19					

## Notes:

21 (1) If data shown represents a historical calendar year, the related annual status report may be substituted for this schedule.

22 (2) FPL is authorized to seek recovery of this investment through the Fuel & Purchased Power Recovery Clause. The Commission approved guidelines to invest in gas reserves projects  
23 in Order No. PSC-15-0284-FOF-EI, Docket No. 150001-EI.

24 (3) The 2015, 2017, and 2018 capital additions do not exceed the 0.5% threshold, but they are part of the Pt Everglades Modernization project that exceeds the 0.5% threshold in 2016.

25 (4) Includes items that individually are less than .5% of Accounts 101 & 106; however, in aggregate are in excess of .5% of Accounts 101 & 106.

26 (5) Includes plant-in-service adjustments or transfers reflected on MFR B-7.

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FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide production plant additions for the test year and the prior year that exceed 0.5% of Gross Plant. Presenting In-Service Additions classified as Environmental, Availability/Reliability, Heat Rate, Replace Existing Plant, Safety, Energy Conservation, Capacity, Aid to Construction and Maintenance and Regulatory.

Type of Data Shown:

Projected Test Year Ended 12/31/17

Prior Year Ended  / /

Historical Test Year Ended  / /

COMPANY: FLORIDA POWER & LIGHT COMPANY  
AND SUBSIDIARIES

DOCKET NO.: 160021-EI

Witness: Robert E. Barrett, Jr.

(\$000)

	(1)	(2)
Line No.	Preliminary Engineering Growth Classification	Amount
1		
2	Environmental	
3	Availability/Reliability	
4	Heat Rate	
5	Replace Existing Plant	
6	Safety	
7	Energy Conservation	
8	Capacity	500,000
9	Aid to Construction and Maintenance	
10	Regulatory	
11		
12	Total In-Service Additions	<u>\$ 500,000</u>
13		
14		
15		
16	OTHER PRODUCTION	
17	Gas Reserves (Note 1)	500,000
18		
19		
20		
21		
22		
23	Total In-Service Additions	<u>\$ 500,000</u>
24		
25		
26	Notes:	
27	(1) FPL is authorized to seek recovery of this investment through the Fuel & Purchased Power Recovery Clause. The Commission approved guidelines to invest in	
28	gas reserves projects in Order No. PSC-15-0284-FOF-EI, Docket No. 150001-EI.	
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Supporting Schedules:

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide production plant additions for the test year and the prior year that exceed 0.5% of Gross Plant. Presenting In-Service Additions classified as Environmental, Availability/Reliability, Heat Rate, Replace Existing Plant, Safety, Energy Conservation, Capacity, Aid to Construction and Maintenance and Regulatory.

Type of Data Shown:

\_\_\_ Projected Test Year Ended: \_\_/\_\_/\_\_

 Prior Year Ended: 12/31/2016

\_\_\_ Historical Test Year Ended: \_\_/\_\_/\_\_

COMPANY: FLORIDA POWER & LIGHT COMPANY  
AND SUBSIDIARIES

DOCKET NO.: 160021-EI

Witness: Robert E. Barrett, Jr., Roxane R. Kennedy,  
Manuel B. Miranda

Line No.	(1) Preliminary Engineering Growth Classification	(2) Amount (\$000)
1		
2	Environmental	
3	Availability/Reliability	
4	Heat Rate	
5	Replace Existing Plant	1,872,815
6	Safety	
7	Energy Conservation	
8	Capacity	908,230
9	Aid to Construction and Maintenance	
10	Regulatory	
11		
12	Total In-Service Additions	<u>2,781,045</u>
13		
14		
15	OTHER PRODUCTION	
16	Gas Reserves <sup>(1)</sup>	500,000
17	Large Scale Solar Project	408,230
18	Peaker Upgrade Project	746,545
19	Port Everglades Modernization	1,081,969
20	TRANSMISSION	
21	Port Everglades Modernization-Transmission	44,300
22		
23	Total In-Service Additions	<u>2,781,045</u>
24		
25		
26	<sup>(1)</sup> FPL is authorized to seek recovery of this investment through the Fuel & Purchased Power Recovery Clause. The Commission approved guidelines to invest in	
27	gas reserves projects in Order No. PSC-15-0284-FOF-EI, Docket No. 150001-EI.	
28		
29		
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31		
32		

Supporting Schedules:

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: For each major construction project whose cost of completion exceeds 0.2 percent (.002) of gross plant, and for smaller projects within each category shown taken as a group, provide the requested data concerning projects for the test year.

Type of Data Shown:  
 Projected Test Year Ended: 12/31/17  
 Prior Year Ended: \_/\_/  
 Historical Test Year Ended: \_/\_/

COMPANY: FLORIDA POWER & LIGHT COMPANY  
 AND SUBSIDIARIES

DOCKET NO.: 160021-EI

(\$000 WHERE APPLICABLE)

Witness: Robert E. Barrett, Jr., Mitchell Goldstein,  
 Roxane R. Kennedy, Manuel B. Miranda

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	
Line No.	Project No.	Project Description	Year End CWIP Balance	Estimated Additional Project Costs	Total Cost of Completion	Initial Project Budget Per Construction Bid	Date Construction Started	Expected Completion Date	Percent Complete (3) / (5)	Amount of AFUDC Charged	13 Month Average Balance	Jurisdictional Factor	Jurisdictional Amount
1		INTANGIBLE											
2		All Other Intangible Plant	118,859				Various	Various			117,975	0.967454	114,135
3		TOTAL INTANGIBLE PLANT	118,859								117,975		114,135
4													
5		STEAM PRODUCTION											
6		All Other Steam Production	41,858				Various	Various			29,571	0.950595	28,110
7		TOTAL STEAM PRODUCTION	41,858								29,571		28,110
8													
9		NUCLEAR PRODUCTION											
10	UNUC00000971	PTN U3 LP Turbine Replacement	87,694	38,712	126,407	138,562	Sept-14	Nov-18	69.37%	6,647	68,377	0.950595	64,999
11	UNUC00000972	PTN U4 LP Turbine Replacement	103,912	38,392	142,305	143,146	Oct-14	May-19	73.02%	7,302	74,953	0.950595	71,250
12		All Other Nuclear Production	401,458				Various	Various		3,033	388,308	0.950595	369,124
13		TOTAL NUCLEAR PRODUCTION	593,065	77,104	268,711	281,708				16,982	531,638		505,372
14													
15		OTHER PRODUCTION											
16	UENC00000083	Okeechobee Energy Center	780,863	368,444	1,149,308	1,149,308	Dec-16	Jun-19	67.94%	31,180	490,914	0.950595	466,660
17		All Other Production	58,507				Various	Various			198,477	0.950595	188,671
18		TOTAL OTHER PRODUCTION	839,370	368,444	1,149,308	1,149,308				31,180	689,391		655,332
19													
20		DISTRIBUTION											
21		All Other Distribution Plant	125,891				Various	Various			140,427	1.000000	140,427
22		TOTAL DISTRIBUTION PLANT	125,891								140,427		140,427
23													
24		TRANSMISSION											
25	UENC00000083	Okeechobee - Transmission	35,003	47,357	82,360	82,360	Dec-16	Jun-19	42.50%	420	7,627	0.902240	6,882
26		All Other Transmission	212,425				Various	Various			207,160	0.902240	186,908
27		TOTAL TRANSMISSION PLANT	247,428	47,357	82,360	82,360				420	214,787		193,790
28													
29		GENERAL											
30		All Other General Plant	85,398				Various	Various			68,928	0.967454	66,685
31		TOTAL GENERAL PLANT	85,398								68,928		66,685
32													
33													
34		TOTAL CONSTRUCTION WORK IN PROGRESS	2,051,868	492,906	1,500,379	1,513,375				48,582	1,792,718		1,703,851
35													
36													

Supporting Schedules:

Recap Schedules:



FLORIDA PUBLIC SERVICE COMMISSION  
 COMPANY: FLORIDA POWER & LIGHT COMPANY  
 AND SUBSIDIARIES

EXPLANATION: For each major construction project whose cost of completion exceeds  
 0.2 percent (.002) of gross plant, and for smaller projects within each  
 category shown taken as a group, provide the requested data concerning  
 projects for the test year.

Type of Data Shown:  
 Projected Test Year Ended: 12/31/17  
 Prior Year Ended: \_/\_/  
 Historical Test Year Ended: \_/\_/

DOCKET NO.: 160021-EI

(\$000 WHERE APPLICABLE)

Witness: Robert E. Barrett, Jr., Mitchell Goldstein,  
 Roxane R. Kennedy, Manuel B. Miranda

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
Line No.	Project No.	Project Description	Year End CWIP Balance	Estimated Additional Project Costs	Total Cost of Completion	Initial Project Budget Per Construction Bid	Date Construction Started	Expected Completion Date	Percent Complete (3) / (5)	Amount of AFUDC Charged	13 Month Average Balance	Jurisdictional Factor	Jurisdictional Amount
1													
2		TOTAL AFUDC TREATMENT	1,299,378	492,906	1,500,379	1,513,375			86.60%	48,582	1,005,864		955,865
3													
4													
5		TOTAL RATE BASE TREATMENT	752,490								786,854		747,987
6													
7													
8		TOTAL CWIP	2,051,868	492,906	1,500,379	1,513,375				48,582	1,792,718		1,703,851
9													
10													
11													
12													
13													
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Supporting Schedules:

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION  
COMPANY: FLORIDA POWER & LIGHT COMPANY  
AND SUBSIDIARIES

EXPLANATION: If the company proposes to include any AFUDC-eligible CWIP in rate base, provide a summary of the earnings test to determine to what extent CWIP should be included in the rate base along with a detail of assumptions. As a minimum, the data provided should show the impact on the utility's financial integrity indicators with and without the level of CWIP requested.

Type of Data Shown:  
 Projected Test Year Ended 12/31/17  
 Prior Year Ended:   /  /    
 Historical Test Year Ended:   /  /  

DOCKET NO.: 160021-EI

Witness: Robert E. Barrett, Jr.

Line No. (1)

1 The company is not proposing to include any AFUDC-eligible CWIP in rate base.

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FLORIDA PUBLIC SERVICE COMMISSION  
 COMPANY: FLORIDA POWER & LIGHT COMPANY  
 AND SUBSIDIARIES

EXPLANATION: Provide the 13 month average balance for each item of property held for future use and calculate the jurisdictional amounts for the test year. Provide the prior year if the test year is projected. Individual properties that are less than 5 percent of the account total may be aggregated.

Type of Data Shown:  
 Projected Test Year Ended: 12/31/17  
 Prior Year Ended: 12/31/16  
 Historical Test Year Ended: \_\_\_/\_\_\_/\_\_\_  
 Witness: Robert E. Barrett, Jr., Kim Ousdahl,  
 Roxane R. Kennedy, Manuel B. Miranda

DOCKET NO.: 160021-EI

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	(1)	(2)	(3)	(4)	(5)
Line No.	Description of Item	Prior Year 2016 13 Month Average	Test Year 2017 13 Month Average	Test Year Jurisdictional Factor	Test Year Jurisdictional Amount (3) x (4)
1	<u>GAS RESERVES FUTURE USE</u>				
2	GAS RESERVES <sup>(1)</sup>	1,369	1,369	0.947122	1,297
3	TOTAL GAS RESERVES FUTURE USE	1,369	1,369		1,297
4					
5	<u>OTHER PRODUCTION FUTURE USE</u>				
6	OKEECHOBEE SITE	17,763	17,763	0.950595	16,885
7	PORT EVERGLADES	4,834		0.950595	
8	HENDRY CTY LAND	74,514	74,514	0.950595	70,833
9	AGGREGATE OTHER PRODUCTION PROPERTY UNDER 5%	2,812	2,812	0.950595	2,673
10	TOTAL OTHER PRODUCTION FUTURE USE	99,923	95,089		90,391
11					
12	<u>TRANSMISSION FUTURE USE</u>				
13	AGGREGATE TRANSMISSION PROPERTY UNDER 5%	55,753	72,952	0.902240	65,820
14	TOTAL TRANSMISSION FUTURE USE	55,753	72,952		65,820
15					
16	<u>DISTRIBUTION FUTURE USE</u>				
17	AGGREGATE DISTRIBUTION PROPERTY UNDER 5%	44,398	44,398	1.000000	44,398
18	TOTAL DISTRIBUTION FUTURE USE	44,398	44,398		44,398
19					
20	<u>GENERAL PLANT FUTURE USE</u>				
21	PGA BLVD PROPERTY	24,453	24,453	0.967454	23,657
22	AGGREGATE GENERAL PROPERTY UNDER 5%	8,598	9,353	0.967454	9,049
23	TOTAL GENERAL PLANT FUTURE USE	33,051	33,806		32,706
24					
25	Total	234,494	247,614		234,612

Notes:

(1) FPL is authorized to seek recovery of this investment through the Fuel & Purchased Power Recovery Clause. The Commission approved guidelines to invest in gas reserves projects in Order No. PSC-15-0284-FOF-EI, Docket No. 150001-EI.

Note: Totals may not add due to rounding.

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide thirteen monthly balances of nuclear fuel accounts 120.1, 120.2, 120.3, 120.4, 120.5, and 120.6 for the test year, and the prior year if the test year is projected.

Type of Data Shown:

 Projected Test Year Ended 12/31/17 Prior Year Ended \_\_/\_\_/\_\_ Historical Test Year Ended \_\_/\_\_/\_\_

COMPANY: FLORIDA POWER & LIGHT COMPANY  
AND SUBSIDIARIES

DOCKET NO.: 160021-EI

(\$000)

Witness: Robert E. Barrett, Jr., Mitchell Goldstein

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Line No.	PERIOD	NUCLEAR FUEL IN PROCESS 120.1	NUCLEAR FUEL STOCK ACCOUNT 120.2	NUCLEAR FUEL ASSEMBLIES IN REACTOR 120.3	NUCLEAR FUEL SPENT FUEL 120.4	ACCUMULATED PROVISION FOR AMORTIZATION 120.5	NUCLEAR FUEL UNDER CAPITAL LEASES 120.6	NET NUCLEAR FUEL (2) + (3) + (4) + (5) - (6) + (7)
1	DEC 2016	461,333	0	795,714	60,655	632,266	0	685,436
2								
3	JAN 2017	483,318	0	795,714	60,655	649,379	0	690,308
4								
5	FEB 2017	516,762	0	795,714	60,655	666,493	0	706,639
6								
7	MAR 2017	523,111	0	795,714	60,655	678,975	0	700,506
8								
9	APR 2017	397,055	0	842,477	60,655	604,577	0	695,611
10								
11	MAY 2017	397,770	0	842,477	60,655	621,088	0	679,815
12								
13	JUN 2017	398,121	0	842,477	60,655	638,150	0	663,104
14								
15	JUL 2017	401,064	0	842,477	60,655	654,662	0	649,534
16								
17	AUG 2017	426,604	0	842,477	60,655	671,724	0	658,013
18								
19	SEP 2017	428,528	0	842,477	60,655	688,786	0	642,875
20								
21	OCT 2017	372,762	0	753,077	60,655	555,791	0	630,703
22								
23	NOV 2017	373,612	0	753,077	60,655	572,526	0	614,817
24								
25	DEC 2017	392,543	0	753,077	60,655	588,722	0	617,553
26								
27	13 MONTH AVERAGE	428,660	0	807,458	60,655	632,549	0	664,224
28								
29	NOTE: Totals may not add due to rounding							
30								
31								
32								

NUCLEAR FUEL BALANCES

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide thirteen monthly balances of nuclear fuel accounts 120.1, 120.2, 120.3, 120.4, 120.5, and 120.6 for the test year, and the prior year if the test year is projected.

Type of Data Shown:  
 \_\_\_ Projected Test Year Ended \_\_/\_\_/\_\_  
X Prior Year Ended 12/31/16  
 \_\_\_ Historical Test Year Ended \_\_/\_\_/\_\_

COMPANY: FLORIDA POWER & LIGHT COMPANY  
 AND SUBSIDIARIES

DOCKET NO.: 160021-EI

(\$000)

Witness: Robert E. Barrett, Jr., Mitchell Goldstein

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Line No.	PERIOD	NUCLEAR FUEL IN PROCESS 120.1	NUCLEAR FUEL STOCK ACCOUNT 120.2	NUCLEAR FUEL ASSEMBLIES IN REACTOR 120.3	NUCLEAR FUEL SPENT FUEL 120.4	ACCUMULATED PROVISION FOR AMORTIZATION 120.5	NUCLEAR FUEL UNDER CAPITAL LEASES 120.6	NET NUCLEAR FUEL (2) + (3) + (4) + (5) - (6) + (7)
1	DEC 2015	440,712	0	806,891	60,655	589,444	0	718,814
2								
3	JAN 2016	449,512	0	806,891	60,655	606,907	0	710,151
4								
5	FEB 2016	476,801	0	806,891	60,655	624,370	0	719,977
6								
7	MAR 2016	500,886	0	806,891	60,655	640,707	0	727,726
8								
9	APR 2016	439,004	0	823,027	60,655	605,268	0	717,419
10								
11	MAY 2016	446,155	0	781,048	60,655	579,719	0	708,140
12								
13	JUN 2016	446,235	0	781,048	60,655	596,965	0	690,973
14								
15	JUL 2016	470,283	0	781,048	60,655	613,655	0	698,330
16								
17	AUG 2016	499,371	0	781,048	60,655	630,901	0	710,172
18								
19	SEP 2016	503,039	0	781,048	60,655	647,834	0	696,908
20								
21	OCT 2016	427,459	0	795,714	60,655	598,592	0	685,237
22								
23	NOV 2016	460,637	0	795,714	60,655	615,705	0	701,301
24								
25	DEC 2016	461,333	0	795,714	60,655	632,266	0	685,436
26								
27	13 MONTH AVERAGE	463,187	0	795,613	60,655	614,026	0	705,429

28  
 29 NOTE: Totals may not add due to rounding.  
 30  
 31  
 32  
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FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION:

Provide a schedule showing the adjusted 13 month average working capital allowance for the test year and the prior year if the test year is projected. All adjustments are to be provided by account number. Use a balance sheet method and any other methodology the company proposes to use.

Type of Data Shown:

 Projected Test Year Ended 12/31/17 Prior Year Ended 12/31/16 Historical Test Year Ended  / / COMPANY: FLORIDA POWER & LIGHT COMPANY  
AND SUBSIDIARIES

DOCKET NO.: 160021-EI

Witness: Kim Ousdahl, Robert E. Barrett Jr.

(\$000)

Line No.	(1) ACCOUNT NO.	(2) COMPONENT	(3) PRIOR YEAR 2016 COMPANY TOTAL	(4) TEST YEAR 2017 COMPANY TOTAL	(5) TEST YEAR JURISDICTIONAL FACTOR	(6) TEST YEAR JURISDICTIONAL AMOUNT (4) x (5)
1		CURRENT AND ACCRUED ASSETS				
2						
3	131	CASH	23,396	3,030	0.952479	2,886
4	132	INTEREST SPECIAL DEPOSITS	0	0	0.000000	0
5	134	OTHER SPECIAL DEPOSITS	2,146	2,146	0.966151	2,073
6	135	WORKING FUNDS	3	3	0.966151	3
7	136	TEMPORARY CASH INVESTMENTS	0	0	0.000000	0
8	141	NOTES RECEIVABLE	0	0	0.000000	0
9	142	CUSTOMER ACCOUNTS RECEIVABLE	617,002	647,462	1.000000	647,462
10	143	OTHER ACCOUNTS RECEIVABLE	108,725	114,612	0.966151	110,733
11	144	ACCUM PROV UNCOLLECTIBLE ACCOUNTS	(5,852)	(6,041)	1.000000	(6,041)
12	145	NOTES RECEIVABLE FROM ASSOC COMPANIES	0	0	0.000000	0
13	146	ACCOUNT RECEIVABLE FROM ASSOC COMPANIES	35,305	35,305	0.966151	34,110
14	151	FUEL STOCK	361,601	331,285	0.948587	314,252
15	154	PLANT MATERIALS AND OPERATING SUPPLIES	480,115	483,835	0.962519	465,700
16	155	MERCHANDISE	0	0	0.000000	0
17	158.1	ALLOWANCE INVENTORY	0	0	0.000000	0
18	163	STORES EXPENSE UNDISTRIBUTED	1,840	1,840	0.962519	1,771
19	165	PREPAYMENTS	133,160	134,227	0.984388	132,131
20	171	INTEREST & DIVIDENDS RECEIVABLE	2	2	0.966151	2
21	172	RENTS RECEIVABLE	22,442	22,603	0.966151	21,838
22	173	ACCRUED UTILITY REVENUES	238,020	244,727	0.933736	228,510
23	174	MISCELLANEOUS CURRENT AND ACCRUED ASSETS	26,203	26,274	0.966151	25,385
24	175, 176	DERIVATIVE ASSETS - NOT HEDGED	5,248	5,248	0.948587	4,978
25		CURRENT AND ACCRUED ASSETS	2,049,355	2,046,557	0.970309	1,985,793
26						
27		DEFERRED DEBITS				
28						
29	181	UNAMORTIZED DEBT EXPENSE	0	0	0.000000	0
30	182	EXTRAORDINARY PROPERTY LOSSES	0	0	0.000000	0

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION:

Provide a schedule showing the adjusted 13 month average working capital allowance for the test year and the prior year if the test year is projected. All adjustments are to be provided by account number. Use a balance sheet method and any other methodology the company proposes to use.

Type of Data Shown:

Projected Test Year Ended 12/31/17  
 Prior Year Ended 12/31/16  
 Historical Test Year Ended \_\_\_/\_\_\_/\_\_\_

COMPANY: FLORIDA POWER & LIGHT COMPANY  
 AND SUBSIDIARIES

DOCKET NO.: 160021-EI

Witness: Kim Ousdahl, Robert E. Barrett Jr.

(\$000)

Line No.	(1) ACCOUNT NO.	(2) COMPONENT	(3) PRIOR YEAR 2016 COMPANY TOTAL	(4) TEST YEAR 2017 COMPANY TOTAL	(5) TEST YEAR JURISDICTIONAL FACTOR	(6) TEST YEAR JURISDICTIONAL AMOUNT (4) x (5)
1	182.3	OTHER REGULATORY ASSETS	2,432,508	2,220,745	0.508662	1,129,609
2	183	PRELIM SURVEY & INVESTIGATION CHARGES	85,348	8,907	0.966151	8,606
3	184	CLEARING ACCOUNTS	0	0	0.966151	0
4	185	TEMPORARY FACILITIES	0	0	0.000000	0
5	186	MISCELLANEOUS DEFERRED DEBITS	1,359,252	1,398,939	0.966847	1,352,559
6	187	DEFERRED LOSSES DISPOSITION UTIL PLANT	0	0	0.000000	0
7	188	RESEARCH, DEV & DEMONSTRAT EXPENDITURES	0	0	0.000000	0
8	189	UNAMORT LOSS ON REACQUIRED DEBT	0	0	0.000000	0
9	190	ACCUMULATED DEFERRED INCOME TAXES	0	0	0.000000	0
10		DEFERRED DEBITS	3,877,109	3,628,591	0.686430	2,490,774
11						
12		ADJUSTMENTS TO CURRENT AND ACCRUED ASSETS AND DEFERRED DEBITS				
13						
14	181	UNAMORTIZED DEBT EXPENSE	0	0	0.000000	0
15	189	UNAMORT LOSS ON REACQUIRED DEBT	0	0	0.000000	0
16	190	ACCUMULATED DEFERRED INCOME TAXES	0	0	0.000000	0
17		ADJUSTMENTS TO CURRENT AND ACCRUED ASSETS AND DEFERRED DEBITS			0.000000	
18						
19		ADJUSTED CURRENT AND ACCRUED ASSETS AND DEFERRED DEBITS	5,926,464	5,675,148	0.788802	4,476,567
20						
21		OTHER NONCURRENT LIABILITIES				
22						
23	227	OBLIGATIONS UNDER CAPITAL LEASES-NONCURR	0	0	0.000000	0
24	228.1	ACCUM PROVISION - PROPERTY INSURANCE	(118,846)	(119,921)	1.002707	(120,246)
25	228.2	ACCUM PROVISION - INJURIES & DAMAGES	(18,150)	(19,600)	0.967454	(18,962)
26	228.3	ACCUM PROVISION - PENSION & DEFERRED BENEFITS	(230,874)	(224,575)	0.967454	(217,266)
27	228.4	ACCUM PROVISION - OPERATING RESERVES	(176,235)	(184,932)	0.961473	(177,807)
28	229	ACCUMULATED PROVISION FOR RATE REFUNDS	0	0	0.000000	0
29	230	ASSET RETIREMENT OBLIGATION - LIABILITY	(1,472,400)	(1,552,762)	0.967450	(1,502,219)
30		OTHER NONCURRENT LIABILITIES	(2,016,505)	(2,101,790)	0.968936	(2,036,500)

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION:

Provide a schedule showing the adjusted 13 month average working capital allowance for the test year and the prior year if the test year is projected. All adjustments are to be provided by account number. Use a balance sheet method and any other methodology the company proposes to use.

Type of Data Shown:

Projected Test Year Ended 12/31/17

Prior Year Ended 12/31/16

Historical Test Year Ended \_\_\_/\_\_\_/\_\_\_

COMPANY: FLORIDA POWER & LIGHT COMPANY  
AND SUBSIDIARIES

DOCKET NO.: 160021-EI

Witness: Kim Ousdahl, Robert E. Barrett Jr.

(\$000)

Line No.	(1) ACCOUNT NO.	(2) COMPONENT	(3) PRIOR YEAR 2016 COMPANY TOTAL	(4) TEST YEAR 2017 COMPANY TOTAL	(5) TEST YEAR JURISDICTIONAL FACTOR	(6) TEST YEAR JURISDICTIONAL AMOUNT (4) x (5)
1						
2		CURRENT AND ACCRUED LIABILITIES				
3						
4	231	NOTES PAYABLE	0	0	0.000000	0
5	232	ACCOUNTS PAYABLE	(569,102)	(603,818)	0.964668	(582,484)
6	233	NOTES PAYABLE TO ASSOCIATED COMPANIES	0	0	0.000000	0
7	234	ACCOUNTS PAYABLE TO ASSOCIATED COMPANIES	(31,068)	(31,553)	0.966151	(30,485)
8	235	CUSTOMER DEPOSITS	0	0	0.000000	0
9	236	TAXES ACCRUED	(280,782)	(352,648)	0.978364	(345,018)
10	237	INTEREST ACCRUED	(119,033)	(124,452)	0.968025	(120,472)
11	238	DIVIDENDS DECLARED	0	0	0.000000	0
12	239	MATURED LONG-TERM DEBT	0	0	0.000000	0
13	240	MATURED INTEREST	0	0	0.000000	0
14	241	TAX COLLECTIONS PAYABLE	(84,885)	(87,007)	0.966151	(84,062)
15	242	MISC CURRENT AND ACCRUED LIABILITIES	(509,870)	(502,762)	0.965560	(485,447)
16	243	OBLIGATIONS UNDER CAPITAL LEASES-CURRENT	0	0	0.000000	0
17	244	DERIVATIVE LIABILITY - NOT HEDGED	(235,307)	(235,307)	0.948587	(223,210)
18		CURRENT AND ACCRUED LIABILITIES	(1,830,047)	(1,937,547)	0.965746	(1,871,178)
19						
20		DEFERRED CREDITS				
21						
22	252	CUSTOMER ADVANCES FOR CONSTRUCTION	(2,854)	(2,925)	0.966151	(2,826)
23	253	OTHER DEFERRED CREDITS	(192,218)	(169,005)	0.963384	(162,817)
24	254	OTHER REGULATORY LIABILITIES	(2,752,455)	(2,748,765)	0.915596	(2,516,757)
25	255	ACCUM DEFERRED INVESTMENT TAX CREDIT	0	0	0.000000	0
26	256	DEFERRED GAINS DISPOSITION UTILITY PLANT	(44,678)	(38,904)	0.966151	(37,587)
27	257	UNAMORT GAIN ON REACQUIRED DEBT	0	0	0.000000	0
28	281, 282, 283	ACCUM DEF INCOME TAX-ACCEL AMORT PROP	0	0	0.000000	0
29		DEFERRED CREDITS	(2,992,205)	(2,959,599)	0.919039	(2,719,987)
30						



FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION:

Provide a schedule showing the adjusted 13 month average working capital allowance for the test year and the prior year if the test year is projected. All adjustments are to be provided by account number. Use a balance sheet method and any other methodology the company proposes to use.

Type of Data Shown:

 Projected Test Year Ended 12/31/17 Prior Year Ended 12/31/16 Historical Test Year Ended   /  /  COMPANY: FLORIDA POWER & LIGHT COMPANY  
AND SUBSIDIARIES

DOCKET NO.: 160021-EI

Witness: Kim Ousdahl, Robert E. Barrett Jr.

(\$000)

Line No.	(1) ACCOUNT NO.	(2) COMPONENT	(3) PRIOR YEAR 2016 COMPANY TOTAL	(4) TEST YEAR 2017 COMPANY TOTAL	(5) TEST YEAR JURISDICTIONAL FACTOR	(6) TEST YEAR JURISDICTIONAL AMOUNT (4) x (5)
1		ADJUSTMENTS TO NONCURRENT, CURRENT AND ACCRUED LIABILITIES AND DEFERRED CREDITS				
2						
3	227	OBLIGATIONS UNDER CAPITAL LEASES-NONCARR	0	0	0.000000	0
4	231	NOTES PAYABLE	0	0	0.000000	0
5	243	OBLIGATIONS UNDER CAPITAL LEASES-CURRENT	0	0	0.000000	0
6	255	ACCUM DEFERRED INVESTMENT TAX CREDIT	0	0	0.000000	0
7	281, 282, 283	ACCUM DEF INCOME TAX-ACCEL AMORT PROP	0	0	0.000000	0
8		ADJUSTMENTS TO NONCURRENT, CURRENT AND ACCRUED LIABILITIES, AND DEFERRED CREDITS	0	0		0
9						
10		ADJUSTED NONCURRENT, CURRENT AND ACCRUED LIABILITIES				
11						
12		ADJUSTED NONCURRENT, CURRENT AND ACCRUED LIABILITIES	(6,838,758)	(6,998,936)	0.946953	(6,627,665)
13						
14						
15		WORKING CAPITAL ALLOWANCE	(912,293)	(1,323,788)	1.624956	(2,151,097)
16						
17		COMMISSION ADJUSTMENTS				
18						
19	186	CEDAR BAY TRANSACTION	(694,306)	(675,322)	0.947140	(639,624)
20	235	MARGIN CALL COLLATERAL	250	250	0.966151	242
21	230, 232, 234, 236, 242	FUEL CLAUSE - GAS RESERVES	10,565	30,417	0.947122	28,809
22	131	CASH - GAS RESERVES	(2,177)	(2,177)	0.947122	(2,062)
23	136	TEMPORARY CASH INVESTMENTS	0	0	0.000000	0
24	146	ACCOUNTS RECEIVABLE - ASSOC COS	(35,305)	(35,305)	0.966151	(34,110)
25	165	PREPAYMENTS - INTEREST ON COMMERCIAL PAPER	(3)	(3)	0.962519	(3)
26	165	PREPAYMENTS - SWAPC ECCR	(53,659)	(50,678)	1.000000	(50,678)
27	171	INTEREST & DIVIDENDS RECEIVABLE	(2)	(2)	0.966151	(2)
28	172	POLE ATTACHMENTS RENTS RECEIVABLE	(15,908)	(16,052)	1.000000	(16,052)
29	174	JOBGING ACCOUNTS	(26,203)	(26,274)	0.966151	(25,385)
30	182	ASSET RETIREMENT OBLIGATION	0	0	0.000000	0

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION:

Provide conventional fuel account balances in dollars and quantities for each fuel type for the test year, and the two preceding years (Give Units in Barrels, Tons, or MMBtu)

Type of Data Shown:  
 Projected Test Year Ended 12/31/17  
 Prior Year Ended / /  
 Historical Test Year Ended / /

COMPANY: FLORIDA POWER & LIGHT COMPANY AND SUBSIDIARIES

Witness: Roxane R. Kennedy

DOCKET NO.: 180021-EI

Line No.	(1) Plant	(2) Fuel Type	(3) Units	(4) Month-Year	(5) Beginning Balance			(9) Receipts			(11) Fuel Issued to Generation			(14) Fuel Issued (Other)			(17) Inventory Adjustments			(21) Ending Balance			(24) 13 Month Average		
					(6) Units	(7) (\$000)	\$/Unit	(8) Units	(10) (\$000)	\$/Unit	(12) Units	(13) (\$000)	\$/Unit	(15) Units	(16) (\$000)	\$/Unit	(18) Units	(19) (\$000)	\$/Unit	(20) Units	(22) (\$000)	\$/Unit	(23) Units	(25) (\$000)	\$/Unit
1	Manatee (PMT/TMT)	Residual Oil	BBL	Jan-17	1,055,911	78,453	72.40	145,000	6,649	45.85	6,673	482	69.20				1,194,238	82,639	69.20	813,612	71,181	87.47			
2				Feb-17	1,194,238	82,839	69.20	0	0	0.00	2,948	204	69.20					1,191,289	82,435	69.20	841,656	71,854	85.13		
3				Mar-17	1,191,289	82,435	69.20	0	0	0.00	60,889	4,213	69.20					1,130,401	76,222	69.20	864,822	71,803	83.03		
4				Apr-17	1,130,401	81,228	69.20	145,000	6,844	47.20	59,046	3,938	66.70					1,216,354	81,128	66.70	894,671	72,162	80.88		
5				May-17	1,216,354	81,128	66.70	0	0	0.00	80,808	4,056	66.70					1,155,547	77,072	66.70	920,071	72,270	78.55		
6				Jun-17	1,155,547	77,072	66.70	145,000	7,004	48.31	94,369	6,101	84.65					1,206,178	77,976	84.65	949,785	72,464	76.30		
7				Jul-17	1,206,178	77,976	84.65	145,000	7,077	48.81	105,159	6,619	62.95					1,246,018	78,433	62.95	984,084	72,837	74.02		
8				Aug-17	1,246,018	78,433	62.95	0	0	0.00	81,408	5,124	62.95					1,164,611	73,309	62.95	1,014,899	73,070	72.00		
9				Sep-17	1,164,611	73,309	62.95	145,000	7,222	49.81	92,110	5,664	61.49					1,217,500	74,887	61.49	1,053,762	73,788	70.02		
10				Oct-17	1,217,500	74,887	61.49	0	0	0.00	80,990	4,980	61.49					1,136,510	69,867	61.49	1,089,929	74,449	68.31		
11				Nov-17	1,136,510	69,867	61.49	145,000	7,352	50.70	26,202	1,519	60.27					1,256,308	75,719	60.27	1,131,336	75,144	86.60		
12				Dec-17	1,256,308	75,719	60.27	0	0	0.00	6,321	381	60.27					1,249,987	75,338	60.27	1,186,219	77,191	65.07		
13																									
14	Martin (PMR/TMR)	Residual Oil	BBL	Jan-17	1,204,289	91,146	75.69	0	0	0.00	4,409	334	75.69				1,199,860	90,813	75.69	901,564	79,512	88.19			
15				Feb-17	1,199,860	90,813	75.69	0	0	0.00	8,359	633	75.69					1,191,501	90,180	75.69	925,456	80,254	86.72		
16				Mar-17	1,191,501	90,180	75.69	0	0	0.00	72,240	5,468	75.69					1,119,262	84,712	75.69	943,845	80,581	85.37		
17				Apr-17	1,119,262	84,712	75.69	0	0	0.00	42,201	3,194	75.69					1,077,061	81,518	75.69	959,032	80,685	84.11		
18				May-17	1,077,061	81,518	75.69	110,000	5,479	49.81	24,119	1,788	73.29					1,162,941	85,229	73.29	980,825	81,036	82.82		
19				Jun-17	1,162,941	85,229	73.29	0	0	0.00	44,380	3,253	73.29					1,118,561	81,977	73.29	989,345	81,188	81.22		
20				Jul-17	1,118,561	81,977	73.29	0	0	0.00	30,448	2,231	73.29					1,088,113	79,745	73.29	1,016,385	81,207	79.90		
21				Aug-17	1,088,113	79,745	73.29	110,000	5,644	51.31	33,985	2,422	71.27					1,164,128	82,967	71.27	1,040,364	81,598	78.43		
22				Sep-17	1,164,128	82,967	71.27	0	0	0.00	47,083	3,358	71.27					1,117,035	79,611	71.27	1,082,533	81,891	77.07		
23				Oct-17	1,117,035	79,611	71.27	0	0	0.00	34,875	2,466	71.27					1,082,160	77,125	71.27	1,084,019	82,178	75.81		
24				Nov-17	1,082,160	77,125	71.27	0	0	0.00	7,285	519	71.27					1,074,876	76,606	71.27	1,105,695	82,493	74.61		
25				Dec-17	1,074,876	76,606	71.27	0	0	0.00	1,875	134	71.27					1,073,000	76,472	71.27	1,128,675	82,931	73.48		
26																									
27	Turkey Point (PTP)	Residual Oil	BBL	Jan-17	0	0	0.00	0	0	0.00	0	0	0.00				0	0	0.00	242,112	22,591	93.31			
28				Feb-17	0	0	0.00	0	0	0.00	0	0	0.00					0	0	0.00	219,413	20,473	93.31		
29				Mar-17	0	0	0.00	0	0	0.00	0	0	0.00					0	0	0.00	196,847	18,367	93.31		
30				Apr-17	0	0	0.00	0	0	0.00	0	0	0.00					0	0	0.00	174,311	16,265	93.31		
31				May-17	0	0	0.00	0	0	0.00	0	0	0.00					0	0	0.00	151,617	14,166	93.31		
32				Jun-17	0	0	0.00	0	0	0.00	0	0	0.00					0	0	0.00	128,480	12,081	93.31		
33				Jul-17	0	0	0.00	0	0	0.00	0	0	0.00					0	0	0.00	107,788	10,057	93.31		
34				Aug-17	0	0	0.00	0	0	0.00	0	0	0.00					0	0	0.00	87,078	8,125	93.31		
35				Sep-17	0	0	0.00	0	0	0.00	0	0	0.00					0	0	0.00	68,220	6,365	93.31		
36				Oct-17	0	0	0.00	0	0	0.00	0	0	0.00					0	0	0.00	50,746	4,735	93.31		
37				Nov-17	0	0	0.00	0	0	0.00	0	0	0.00					0	0	0.00	33,831	3,157	93.31		
38				Dec-17	0	0	0.00	0	0	0.00	0	0	0.00					0	0	0.00	16,915	1,576	93.31		
39																									
40	System	Residual Oil	BBL	Jan-17	2,260,180	167,599	74.15	145,000	6,649	45.85	11,062	795	71.78				2,394,098	173,452	72.45	1,957,487	173,284	88.52			
41				Feb-17	2,394,098	173,452	72.45	0	0	0.00	11,308	837	73.99					2,382,791	172,615	72.44	1,966,524	172,381	88.76		
42				Mar-17	2,382,791	172,615	72.44	0	0	0.00	133,128	9,681	72.72					2,249,662	162,934	72.43	2,005,514	170,751	85.14		
43				Apr-17	2,249,662	162,934	72.43	145,000	6,844	47.20	101,247	7,132	70.44					2,293,415	162,646	70.92	2,028,014	169,112	83.39		
44				May-17	2,293,415	162,646	70.92	110,000	5,479	49.81	84,827	5,823	68.57					2,318,488	162,302	70.00	2,052,713	167,471	81.59		
45				Jun-17	2,318,488	162,302	70.00	145,000	7,004	48.31	138,749	9,363	67.41					2,324,739	159,953	68.80	2,078,590	165,714	79.72		
46				Jul-17	2,324,739	159,953	68.80	145,000	7,077	48.81	135,607	8,851	65.27					2,334,132	158,179	67.77	2,106,236	184,101	77.64		
47				Aug-17	2,334,132	158,179	67.77	110,000	5,644	51.31	115,393	7,547	65.40					2,328,739	156,276	67.11	2,142,340	182,791	75.99		
48				Sep-17	2,328,739	156,276	67.11	145,000	7,222	49.81	139,203	9,020	64.90					2,334,536	154,478	66.17	2,184,515	182,045	74.18		
49				Oct-17	2,334,536	154,478	66.17	0	0	0.00	115,885	7,466	64.44					2,218,670	147,012	66.26	2,224,694	161,382	72.63		
50				Nov-17	2,218,670	147,012	66.26	145,000	7,352	50.70	32,487	2,038	62.74					2,331,184	152,325	65.34	2,276,862	161,394	70.88		
51				Dec-17	2,331,184	152,325	65.34	0	0	0.00	8,196	515	62.79					2,322,988	151,811	65.35	2,331,609	161,700	89.35		

53 Note 1: The beginning inventory balances for Turkey Point (PTP) Residual Oil and Port Everglades GTs (PEG) Distillate Oil have been reduced to zero beginning in January 2017 to reflect the retirement of these facilities during 2016. For purposes of the Test Year, FPL has assumed that all inventory at these two locations will be removed  
 54 Note 2: Beginning in 2017, Putnam (PPN) Distillate Oil has been removed from MFR B-18 due to the fact that the Beginning Balance, Receipts, Fuel Issued to Generation, Ending Balance, and 13-Month Average are zero for each month during the year.  
 55

Supporting Schedules:

Recap Schedules:



FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION:

Provide conventional fuel account balances in dollars and quantities for each fuel type for the test year, and the two preceding years (Give Units in Barrels, Tons, or MMBtu)

Type of Data Shown:

Projected Test Year Ended 12/31/17  
 Prior Year Ended / /  
 Historical Test Year Ended / /

COMPANY: FLORIDA POWER & LIGHT COMPANY AND SUBSIDIARIES

Witness: Roxane R. Kennedy

DOCKET NO.: 160021-EI

Line No.	(1) Plant	(2) Fuel Type	(3) Units	(4) Month-Year	(5) Beginning Balance		(9) Receipts		(11) Fuel Issued to Generation			(14) Fuel Issued (Other)			(17) Inventory Adjustments			(20) Ending Balance			(23) 13 Month Average				
					(6) Units	(7) \$/Unit	(8) Units	(10) \$/Unit	(11) Units	(12) (\$000)	(13) \$/Unit	(14) Units	(15) (\$000)	(16) \$/Unit	(17) Units	(18) (\$000)	(19) \$/Unit	(20) Units	(21) (\$000)	(22) \$/Unit	(23) Units	(24) (\$000)	(25) \$/Unit		
1	Fort Lauderdale (PFL)	Distillate Oil	BBL	Jan-17	197179	19838	100.60	0	0	0.00	0	0	0.00	197,179	19,836	100.80	190,046	20,040	105.45						
2				Feb-17	197179	19836	100.60	0	0	0.00	5,298	533	100.60	191,881	19,303	100.80	183,134	20,149	104.33						
3				Mar-17	191861	19303	100.60	0	0	0.00	9,989	1,005	100.60	181,892	18,288	100.60	185,454	20,182	103.26						
4				Apr-17	181892	18288	100.60	32,258	2,207	68.42	7,744	742	95.75	206,406	19,764	95.75	199,660	20,327	101.81						
5				May-17	206406	19764	95.75	0	0	0.00	5,431	520	95.75	200,975	19,244	95.75	202,295	20,364	100.86						
6				Jun-17	200975	19244	95.75	0	0	0.00	1,143	109	95.75	199,832	19,134	95.75	203,887	20,324	99.78						
7				Jul-17	199832	19134	95.75	0	0	0.00	5,252	503	95.75	194,580	18,631	95.75	203,569	20,180	99.13						
8				Aug-17	194580	18631	95.75	30,203	2,135	70.88	18,378	1,698	92.38	206,406	19,088	92.38	202,822	19,974	98.48						
9				Sep-17	206406	19068	92.38	0	0	0.00	4,418	408	92.38	201,988	18,660	92.38	201,814	19,745	97.94						
10				Oct-17	201988	18660	92.38	0	0	0.00	206	19	92.38	201,783	18,641	92.38	200,790	19,515	97.19						
11				Nov-17	201783	18641	92.38	69,625	5,062	72.70	65,001	5,677	87.33	206,406	18,028	87.33	200,123	18,237	98.13						
12				Dec-17	206406	18028	87.33	0	0	0.00	51	4	87.33	206,355	18,022	87.33	199,451	18,959	95.05						
13																									
14	Port GT's (PEG)	Distillate Oil	BBL	Jan-17	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	28,293	2,802	99.04						
15				Feb-17	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	25,779	2,553	99.04						
16				Mar-17	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	23,264	2,304	99.04						
17				Apr-17	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	20,750	2,055	99.04						
18				May-17	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	18,286	1,809	99.04						
19				Jun-17	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	15,789	1,584	99.04						
20				Jul-17	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	13,311	1,318	99.04						
21				Aug-17	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	10,852	1,075	99.04						
22				Sep-17	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	8,405	832	99.04						
23				Oct-17	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	6,159	610	99.04						
24				Nov-17	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	3,913	388	99.04						
25				Dec-17	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	1,957	194	99.04						
26																									
27	Port Everglades (PEEC)	Distillate Oil	BBL	Jan-17	152,710	12,852	82.85	0	0	0.00	0	0	0	152,710	12,852	82.85	148,474	12,735	86.95						
28				Feb-17	152,710	12,852	82.85	0	0	0.00	1,026	85	82.85	151,885	12,567	82.85	148,218	12,773	86.17						
29				Mar-17	151,685	12,587	82.85	12,140	830	68.39	5,763	471	81.78	155,062	12,928	81.78	150,453	12,837	85.33						
30				Apr-17	158,062	12,926	81.78	0	0	0.00	7,204	589	81.78	150,858	12,337	81.78	152,133	12,857	84.51						
31				May-17	150,858	12,337	81.78	11,115	785	88.80	3,911	318	80.89	158,062	12,786	80.89	154,890	12,941	83.66						
32				Jun-17	158,062	12,786	80.89	0	0	0.00	2,284	183	80.89	155,798	12,602	80.89	154,516	12,867	83.27						
33				Jul-17	155,798	12,602	80.89	0	0	0.00	1,852	150	80.89	153,945	12,453	80.89	154,389	12,798	82.90						
34				Aug-17	153,945	12,453	80.89	0	0	0.00	2,264	183	80.89	151,681	12,269	80.89	154,282	12,730	82.52						
35				Sep-17	151,681	12,269	80.89	10,497	749	71.40	4,117	330	80.27	158,062	12,686	80.27	154,648	12,713	82.10						
36				Oct-17	158,062	12,686	80.27	0	0	0.00	823	66	80.27	157,239	12,822	80.27	154,785	12,659	81.79						
37				Nov-17	157,239	12,622	80.27	0	0	0.00	6,792	545	80.27	150,446	12,077	80.27	154,563	12,594	81.48						
38				Dec-17	150,446	12,077	80.27	13,585	994	73.20	5,989	476	79.69	158,062	12,598	79.69	154,583	12,556	81.24						
39																									
40	Turkey Point (TP5)	Distillate Oil	BBL	Jan-17	86,877	8,580	98.76	0	0	0.00	0	0	0.00	86,877	8,580	98.76	79,589	8,285	104.09						
41				Feb-17	86,877	8,580	98.76	0	0	0.00	321	32	98.76	88,558	8,549	98.76	80,225	8,299	103.45						
42				Mar-17	86,558	8,549	98.76	0	0	0.00	90	9	98.76	88,486	8,540	98.76	80,865	8,314	102.81						
43				Apr-17	86,466	8,540	98.76	0	0	0.00	0	0	0.00	86,466	8,540	98.76	81,507	8,329	102.19						
44				May-17	86,466	8,540	98.76	0	0	0.00	858	85	98.76	85,808	8,455	98.76	82,065	8,338	101.68						
45				Jun-17	85,808	8,455	98.76	0	0	0.00	104	10	98.76	85,504	8,445	98.76	82,731	8,354	100.98						
46				Jul-17	85,504	8,445	98.76	0	0	0.00	104	10	98.76	85,400	8,434	98.76	83,432	8,376	100.39						
47				Aug-17	85,400	8,434	98.76	0	0	0.00	0	0	0.00	85,400	8,434	98.76	84,214	8,407	99.83						
48				Sep-17	85,400	8,434	98.76	0	0	0.00	0	0	0.00	85,400	8,434	98.76	85,170	8,458	99.28						
49				Oct-17	85,400	8,434	98.76	0	0	0.00	104	10	98.76	85,297	8,424	98.76	86,218	8,515	98.76						
50				Nov-17	85,297	8,424	98.76	0	0	0.00	0	0	0.00	85,297	8,424	98.76	86,049	8,499	98.76						
51				Dec-17	85,297	8,424	98.76	0	0	0.00	0	0	0.00	85,297	8,424	98.76	85,880	8,482	98.76						
52																									
53	Note 1: The beginning inventory balances for Turkey Point (PTP) Residual Oil and Port Everglades GTs (PEG) Distillate Oil have been reduced to zero beginning in January 2017 to reflect the retirement of these facilities during 2016. For purposes of the Test Year, FPL has assumed that all inventory at these two locations will be removed																								
54	Note 2: Beginning in 2017, Putnam (PPN) Distillate Oil has been removed from MFR B-18 due to the fact that the Beginning Balance, Receipts, Fuel Issued to Generation, Ending Balance, and 13-Month Average are zero for each month during the year.																								
55	Supporting Schedules: Recap Schedules:																								

FLORIDA PUBLIC SERVICE COMMISSION  
COMPANY: FLORIDA POWER & LIGHT COMPANY  
AND SUBSIDIARIES

EXPLANATION: Provide conventional fuel account balances in dollars and quantities for each fuel type for the test year, and the two preceding years (Give Units in Barrels, Tons, or MMBtu)

Type of Data Shown:  
 Projected Test Year Ended 12/31/17  
 Prior Year Ended / /  
 Historical Test Year Ended / /

DOCKET NO.: 160021-EI

Witness: Roxane R. Kennedy

Line No.	(1) Plant	(2) Fuel Type	(3) Units	(4) Month-Year	(6) Beginning Balance			(9) Receipts			(12) Fuel Issued to Generation			(15) Fuel Issued (Other)			(18) Inventory Adjustments			(21) Ending Balance			(24) 13 Month Average		
					(5) Units	(6) (\$000)	(7) \$/Unit	(8) Units	(9) (\$000)	(10) \$/Unit	(11) Units	(12) (\$000)	(13) \$/Unit	(14) Units	(15) (\$000)	(16) \$/Unit	(17) Units	(18) (\$000)	(19) \$/Unit	(20) Units	(21) (\$000)	(22) \$/Unit	(23) Units	(24) (\$000)	(25) \$/Unit
1	Fort Myers (PFM)	Distillate Oil	BBL	Jan-17	245,390	28,099	114.508	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	245,390	28,099	114.508	245,038	28,127	114.51
2				Feb-17	245,390	28,099	114.508	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	245,390	28,099	114.508	245,011	28,124	114.51
3				Mar-17	245,390	28,099	114.508	0	0	0.00	0	0	0.00	3,061	351	114.51	0	0	0.00	242,329	27,748	114.508	245,348	28,094	114.51
4				Apr-17	242,329	27,748	114.508	0	0	0.00	0	0	0.00	114	13	114.51	0	0	0.00	242,215	27,735	114.508	245,077	28,063	114.51
5				May-17	242,215	27,735	114.508	10,055	892	88.80	0	0	0.00	302	34	112.89	0	0	0.00	251,969	28,393	112.888	245,555	28,083	114.36
6				Jun-17	251,969	28,393	112.888	0	0	0.00	0	0	0.00	1,237	139	112.89	0	0	0.00	250,732	28,254	112.888	245,947	28,092	114.22
7				Jul-17	250,732	28,254	112.888	0	0	0.00	0	0	0.00	3,144	354	112.89	0	0	0.00	247,588	27,900	112.888	248,096	28,075	114.08
8				Aug-17	247,588	27,900	112.888	0	0	0.00	0	0	0.00	2,763	311	112.89	0	0	0.00	244,825	27,588	112.886	246,032	28,033	113.94
9				Sep-17	244,825	27,588	112.886	0	0	0.00	0	0	0.00	2,396	285	112.89	0	0	0.00	242,469	27,323	112.888	245,788	27,971	113.80
10				Oct-17	242,469	27,323	112.888	10,253	739	72.11	0	0	0.00	763	84	111.04	0	0	0.00	251,969	27,979	111.04	246,274	27,960	113.53
11				Nov-17	251,969	27,979	111.04	0	0	0.00	0	0	0.00	890	99	111.04	0	0	0.00	251,079	27,880	111.04	246,892	27,940	113.26
12				Dec-17	251,079	27,880	111.04	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	251,079	27,880	111.04	247,110	27,921	112.99
13																									
14	Cedar Bay (CBG)	Distillate Oil	BBL	Jan-17	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	6,758	990	146.58
15				Feb-17	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	5,630	825	146.58
16				Mar-17	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	4,504	660	146.58
17				Apr-17	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	3,378	495	146.58
18				May-17	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	2,252	330	146.58
19				Jun-17	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	1,577	231	146.58
20				Jul-17	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	901	132	146.58
21				Aug-17	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	450	66	146.58
22				Sep-17	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	225	33	146.58
23				Oct-17	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00
24				Nov-17	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00
25				Dec-17	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00
26																									
27	System	Distillate Oil	BBL	Jan-17	1,282,320	133,169	103.85	0	0	0.00	6,161	707	114.69	0	0	0.00	0	0	0.00	1,278,159	132,482	103.80	1,296,714	139,308	107.43
28				Feb-17	1,278,159	132,482	103.80	0	0	0.00	28,378	1,841	68.39	9,333	968	102.62	0	0	0.00	1,286,826	131,504	103.81	1,296,756	138,723	106.73
29				Mar-17	1,286,826	131,504	103.81	47,284	3,235	68.42	0	0	0.00	35,053	3,288	93.78	0	0	0.00	1,280,151	130,159	103.29	1,298,973	137,902	106.08
30				Apr-17	1,280,151	130,159	103.29	38,944	2,880	68.80	0	0	0.00	29,334	2,685	91.54	0	0	0.00	1,278,100	130,709	102.27	1,301,463	137,180	105.99
31				May-17	1,278,100	130,709	102.27	0	0	0.00	0	0	0.00	20,383	1,907	93.63	0	0	0.00	1,298,681	131,482	101.40	1,304,548	136,545	104.67
32				Jun-17	1,298,681	131,482	101.40	0	0	0.00	0	0	0.00	7,857	708	89.90	0	0	0.00	1,288,804	130,775	101.47	1,303,370	135,743	104.15
33				Jul-17	1,288,804	130,775	101.47	0	0	0.00	0	0	0.00	14,443	1,352	93.68	0	0	0.00	1,274,361	129,424	101.58	1,299,878	134,804	103.71
34				Aug-17	1,274,361	129,424	101.58	30,203	2,135	70.68	0	0	0.00	27,556	2,581	93.67	0	0	0.00	1,277,009	128,977	101.00	1,296,169	133,860	103.27
35				Sep-17	1,277,009	128,977	101.00	23,259	1,861	71.40	0	0	0.00	19,548	1,794	90.25	0	0	0.00	1,280,720	128,874	100.83	1,293,109	132,995	102.85
36				Oct-17	1,280,720	128,874	100.83	10,253	739	72.11	0	0	0.00	8,596	569	84.81	0	0	0.00	1,284,377	129,054	100.48	1,289,809	132,156	102.46
37				Nov-17	1,284,377	129,054	100.48	69,825	5,062	72.70	0	0	0.00	78,007	6,788	87.00	0	0	0.00	1,275,995	127,329	99.79	1,285,287	131,205	102.08
38				Dec-17	1,275,995	127,329	99.79	31,904	2,335	73.20	0	0	0.00	18,312	1,287	78.92	0	0	0.00	1,291,586	128,377	99.39	1,281,423	130,370	101.74
39																									
40	Scherer (SH4)	Coal	MMBtu	Jan-17	7,831,437	20,815	2.68	3,342,002	9,028	2.70	3,067,264	8,192	2.67	0	0	0.00	0	0	0.00	8,106,175	21,851	2.67	9,236,922	23,816	2.58
41				Feb-17	8,106,175	21,851	2.67	3,342,002	9,008	2.70	3,342,002	9,008	2.70	2,718,398	7,280	2.68	0	0	0.00	8,729,819	23,379	2.68	9,337,211	24,215	2.59
42				Mar-17	8,729,819	23,379	2.68	3,342,002	9,998	2.69	3,342,002	9,973	2.71	3,261,715	8,748	2.68	0	0	0.00	8,610,106	23,629	2.68	9,444,065	24,611	2.61
43				Apr-17	8,610,106	23,629	2.68	3,342,002	9,062	2.71	3,342,002	9,062	2.71	3,450,539	9,285	2.69	0	0	0.00	8,701,569	23,418	2.69	9,466,218	24,783	2.62
44				May-17	8,701,569	23,418	2.69	3,342,002	9,083	2.72	3,342,002	9,083	2.72	3,404,981	9,180	2.70	0	0	0.00	8,639,490	23,268	2.70	9,271,382	24,382	2.63
45				Jun-17	8,639,490	23,268	2.70	3,342,002	9,162	2.74	3,342,002	9,162	2.74	3,589,634	9,847	2.70	0	0	0.00	8,411,859	22,734	2.70	9,026,356	23,860	2.64
46				Jul-17	8,411,859	22,734	2.70	3,342,002	9,213	2.78	3,342,002	9,213	2.78	3,528,983	9,676	2.71	0	0	0.00	8,224,878	22,319	2.71	8,797,487	23,389	2.66
47				Aug-17	8,224,878	22,319	2.71	3,342,002	9,192	2.75	3,342,002	9,192	2.75	3,590,105	9,787	2.73	0	0	0.00	7,976,775	21,745	2.73	8,599,555	22,948	2.67
48				Sep-17	7,976,775	21,745	2.73	3,342,002	9,251	2.77	3,342,002	9,251	2.77	3,227,726	8,822	2.74	0	0	0.00	8,091,051	22,115	2.73	8,471,152	22,695	2.68
49				Oct-17	8,091,051	22,115	2.73	3,342,002	9,282	2.77	3,342,002	9,282	2.77	3,358,713	9,215	2.73	0</								

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION:

Provide conventional fuel account balances in dollars and quantities for each fuel type for the test year, and the two preceding years (Give Units in Barrels, Tons, or MMBtu)

Type of Data Shown:

Projected Test Year Ended 12/31/17  
 \_\_\_\_\_ Prior Year Ended / /  
 \_\_\_\_\_ Historical Test Year Ended / /

COMPANY: FLORIDA POWER & LIGHT COMPANY AND SUBSIDIARIES

DOCKET NO.: 180021-EI

Witness: Roxane R. Kennedy

Line No.	(1) Plant	(2) Fuel Type	(3) Units	(4) Month-Year	(6) Beginning Balance			(9) Receipts			(11) Fuel Issued to Generation			(14) Fuel Issued (Other)			(17) Inventory Adjustments			(21) Ending Balance			(23) 13 Month Average		
					(5) Units	(7) (\$000)	(7) \$/Unit	(8) Units	(10) (\$000)	(10) \$/Unit	(11) Units	(12) (\$000)	(12) \$/Unit	(14) Units	(15) (\$000)	(15) \$/Unit	(17) Units	(18) (\$000)	(18) \$/Unit	(20) Units	(22) (\$000)	(22) \$/Unit	(23) Units	(24) (\$000)	(24) \$/Unit
1	St. John's (SJRFP)	Coal	Tons	Jan-17	102,174	7,665	75.02	53,495	4,102	76.68	45,973	3,475	75.59				109,697	8,292	75.59	114,675	8,524	74.33			
2				Feb-17	109,697	8,292	75.59	53,495	3,987	74.52	36,586	2,753	75.24				126,806	9,528	75.24	116,582	8,865	74.33			
3				Mar-17	126,808	9,528	75.24	53,495	4,059	75.67	29,095	2,195	75.43				151,007	11,390	75.43	119,679	8,903	74.39			
4				Apr-17	151,007	11,390	75.43	53,495	3,987	74.52	49,360	3,711	75.19				155,142	11,895	75.19	123,133	9,155	74.35			
5				May-17	155,142	11,665	75.19	53,495	3,987	74.52	58,192	4,386	75.02				150,445	11,288	75.02	125,750	9,349	74.35			
6				Jun-17	150,445	11,288	75.02	53,495	3,842	71.82	61,529	4,564	74.18				142,411	10,564	74.18	126,202	9,376	74.29			
7				Jul-17	142,411	10,564	74.18	53,495	4,276	79.93	63,845	4,836	75.75				132,061	10,004	75.75	125,994	9,384	74.48			
8				Aug-17	132,061	10,004	75.75	53,495	4,276	79.93	62,683	4,839	76.95				122,674	9,440	76.95	125,604	9,393	74.78			
9				Sep-17	122,674	9,440	76.95	53,495	4,276	79.93	80,144	4,683	77.86				116,025	9,033	77.86	125,417	9,418	75.10			
10				Oct-17	116,025	9,033	77.86	53,495	4,276	79.93	63,257	4,966	78.51				106,264	8,343	78.51	124,940	9,428	75.48			
11				Nov-17	106,264	8,343	78.51	53,495	4,276	79.93	56,961	4,491	78.98				102,899	8,127	78.98	124,564	9,446	75.84			
12				Dec-17	102,899	8,127	78.98	53,495	4,276	79.93	54,220	4,300	79.31				102,174	8,103	79.31	124,583	9,495	76.22			
13																									
14	Cedar Bay (CBG)	Coal	Tons	Jan-17	0	0	0.00	0	0	0.00	0	0	0.00				0	0	0.00	22,044	2,281	103.48			
15				Feb-17	0	0	0.00	0	0	0.00	0	0	0.00				0	0	0.00	18,370	1,901	103.48			
16				Mar-17	0	0	0.00	0	0	0.00	0	0	0.00				0	0	0.00	14,696	1,521	103.48			
17				Apr-17	0	0	0.00	0	0	0.00	0	0	0.00				0	0	0.00	11,022	1,141	103.48			
18				May-17	0	0	0.00	0	0	0.00	0	0	0.00				0	0	0.00	7,348	760	103.48			
19				Jun-17	0	0	0.00	0	0	0.00	0	0	0.00				0	0	0.00	5,144	532	103.48			
20				Jul-17	0	0	0.00	0	0	0.00	0	0	0.00				0	0	0.00	2,939	304	103.48			
21				Aug-17	0	0	0.00	0	0	0.00	0	0	0.00				0	0	0.00	1,470	152	103.48			
22				Sep-17	0	0	0.00	0	0	0.00	0	0	0.00				0	0	0.00	735	76	103.48			
23				Oct-17	0	0	0.00	0	0	0.00	0	0	0.00				0	0	0.00	0	0	0.00			
24				Nov-17	0	0	0.00	0	0	0.00	0	0	0.00				0	0	0.00	0	0	0.00			
25				Dec-17	0	0	0.00	0	0	0.00	0	0	0.00				0	0	0.00	0	0	0.00			
26																									
27	System	Natural Gas	MMBtu	Jan-17	3,100,000	7,355	2.37	0	0	0.00	0	0	0.00				3,100,000	7,355	2.37	3,100,000	7,355	2.37			
28				Feb-17	3,100,000	7,355	2.37	0	0	0.00	0	0	0.00				3,100,000	7,355	2.37	3,100,000	7,355	2.37			
29				Mar-17	3,100,000	7,355	2.37	0	0	0.00	0	0	0.00				3,100,000	7,355	2.37	3,100,000	7,355	2.37			
30				Apr-17	3,100,000	7,355	2.37	0	0	0.00	0	0	0.00				3,100,000	7,355	2.37	3,100,000	7,355	2.37			
31				May-17	3,100,000	7,355	2.37	0	0	0.00	0	0	0.00				3,100,000	7,355	2.37	3,100,000	7,355	2.37			
32				Jun-17	3,100,000	7,355	2.37	0	0	0.00	0	0	0.00				3,100,000	7,355	2.37	3,100,000	7,355	2.37			
33				Jul-17	3,100,000	7,355	2.37	0	0	0.00	0	0	0.00				3,100,000	7,355	2.37	3,100,000	7,355	2.37			
34				Aug-17	3,100,000	7,355	2.37	0	0	0.00	0	0	0.00				3,100,000	7,355	2.37	3,100,000	7,355	2.37			
35				Sep-17	3,100,000	7,355	2.37	0	0	0.00	0	0	0.00				3,100,000	7,355	2.37	3,100,000	7,355	2.37			
36				Oct-17	3,100,000	7,355	2.37	0	0	0.00	0	0	0.00				3,100,000	7,355	2.37	3,100,000	7,355	2.37			
37				Nov-17	3,100,000	7,355	2.37	0	0	0.00	0	0	0.00				3,100,000	7,355	2.37	3,100,000	7,355	2.37			
38				Dec-17	3,100,000	7,355	2.37	0	0	0.00	0	0	0.00				3,100,000	7,355	2.37	3,100,000	7,355	2.37			
39																									
40																									
41																									
42	Note 1: The beginning inventory balances for Turkey Point (PTP) Residual Oil and Port Everglades GTs (PEG) Distillate Oil have been reduced to zero beginning in January 2017 to reflect the retirement of these facilities during 2018. For purposes of the Test Year, FPL has assumed that all inventory at these two locations will be removed																								
43	Note 2: Beginning in 2017, Putnam (PPN) Distillate Oil has been removed from MFR B-18 due to the fact that the Beginning Balance, Receipts, Fuel Issued to Generation, Ending Balance, and 13-Month Average are zero for each month during the year.																								
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Supporting Schedules: Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION:

Provide conventional fuel account balances in dollars and quantities for each fuel type for the test year, and the two preceding years (Give Units in Barrels, Tons, or MMBtu)

Type of Data Shown:

Projected Test Year Ended \_\_\_/\_\_\_/\_\_\_  
 Prior Year Ended 12/31/16  
 Historical Test Year Ended \_\_\_/\_\_\_/\_\_\_

COMPANY: FLORIDA POWER & LIGHT COMPANY AND SUBSIDIARIES

DOCKET NO.: 160021-EI

Witness: Roxane R. Kennedy

Line No.	(1) Plant	(2) Fuel Type	(3) Units	(4) Month-Year	(5) (6) (7) Beginning Balance			(8) (9) (10) Receipts			(11) (12) (13) Fuel Issued to Generation			(14) (15) (16) Fuel Issued (Other)			(17) (18) (19) Inventory Adjustments			(20) (21) (22) Ending Balance			(23) (24) (25) 13 Month Average		
					Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit
					1	Manatee (PMT/TMT)	Residual Oil	BBL	Jan-16	831,936	76,534	91.99	0	0	0.00	2,622	241	91.99				826,314	76,293	91.99	971,285
2	Feb-16	829,314	78,293	91.99	0				0	0.00	79	7	91.99						829,235	78,285	91.99	949,981	87,368	91.97	
3	Mar-16	829,235	76,285	91.99	0				0	0.00	0	0	0.00	917	84	91.99			828,318	76,201	91.99	929,588	85,497	91.97	
4	Apr-16	828,318	76,201	91.99	0				0	0.00	0	0	0.00	2,965	273	91.99			825,353	75,028	91.99	909,032	83,610	91.98	
5	May-16	825,353	75,928	91.99	0				0	0.00	0	0	0.00	5,202	479	91.99			820,151	75,450	91.99	890,882	81,944	91.98	
6	Jun-16	820,151	75,450	91.99	0				0	0.00	0	0	0.00	20,275	1,865	91.99			799,878	73,585	91.99	872,498	80,256	91.98	
7	Jul-16	799,878	73,585	91.99	0				0	0.00	0	0	0.00	35,858	3,299	91.99			764,018	70,286	91.99	855,022	78,851	91.99	
8	Aug-16	764,018	70,286	91.99	0				0	0.00	0	0	0.00	61,745	4,760	91.99			712,273	65,528	91.99	835,356	76,845	91.99	
9	Sep-16	712,273	65,528	91.99	0				0	0.00	0	0	0.00	45,630	4,225	91.99			688,343	61,300	91.99	813,654	74,852	91.99	
10	Oct-16	688,343	61,300	91.99	0				0	0.00	0	0	0.00	26,329	2,422	91.99			640,014	58,878	91.99	791,175	72,784	91.99	
11	Nov-16	640,014	58,878	91.99	0				0	0.00	0	0	0.00	25,507	2,347	91.99			614,507	56,532	91.99	768,746	70,721	91.99	
12	Dec-16	614,507	56,532	91.99							445,000	20,182	46.35	3,598	260	72.40			1,055,911	76,453	72.40	785,942	70,712	89.97	
14	Martin (PMR/TMR)	Residual Oil	BBL	Jan-16	884,630				80,874	91.42	0	0	0.00	3,723	340.37	91.42				880,907	80,534	91.42	918,205	84,841	92.18
15				Feb-16	880,907	80,534	91.42	0	0	0.00	705	64.41	91.42						880,202	80,469	91.42	912,802	84,002	92.03	
16				Mar-16	880,202	80,469	91.42	0	0	0.00	0	0	0.00	572	52.25	91.42			879,631	80,417	91.42	909,378	83,548	91.87	
17				Apr-16	879,631	80,417	91.42	0	0	0.00	0	0	0.00	0	0.00	0.00			879,631	80,417	91.42	905,900	83,089	91.72	
18				May-16	879,631	80,417	91.42	0	0	0.00	0	0	0.00	1,828	167.14	91.42			877,803	80,250	91.42	903,660	82,689	91.56	
19				Jun-16	877,803	80,250	91.42	0	0	0.00	0	0	0.00	10,950	1,001.07	91.42			866,853	79,249	91.42	900,057	82,275	91.41	
20				Jul-16	866,853	79,249	91.42	0	0	0.00	0	0	0.00	14,711	1,344.87	91.42			852,142	77,904	91.42	893,102	81,642	91.41	
21				Aug-16	852,142	77,904	91.42	0	0	0.00	0	0	0.00	23,308	2,130.88	91.42			828,834	75,773	91.42	884,716	80,879	91.42	
22				Sep-16	828,834	75,773	91.42	0	0	0.00	0	0	0.00	25,985	2,375.03	91.42			802,848	73,398	91.42	874,588	79,956	91.42	
23				Oct-16	802,848	73,398	91.42	0	0	0.00	0	0	0.00	9,788	893.03	91.42			793,060	72,505	91.42	884,134	79,900	91.42	
24				Nov-16	793,060	72,505	91.42	0	0	0.00	0	0	0.00	16,810	1,719.66	91.42			774,289	70,785	91.42	852,827	77,967	91.42	
25				Dec-16	774,289	70,785	91.42				430,000	20,361	47.35	0	0.00	0			1,204,289	91,146	75.69	877,315	78,748	89.78	
27				Turkey Point (PTP)	Residual Oil	BBL	Jan-16	298,550	27,857	93.31	0	0	0.00	3,459	323	93.31				295,091	27,534	93.31	323,341	30,170	93.31
28	Feb-16	295,091	27,534				93.31	0	0	0.00	1,738	162	93.31						293,353	27,372	93.31	320,270	29,883	93.31	
29	Mar-16	293,353	27,372				93.31	0	0	0.00	392	37	93.31						292,962	27,335	93.31	317,310	29,607	93.31	
30	Apr-16	292,962	27,335				93.31	0	0	0.00	0	0	0.00	539	50	93.31			292,422	27,285	93.31	314,296	29,326	93.31	
31	May-16	292,422	27,285				93.31	0	0	0.00	0	0	0.00	2,033	190	93.31			290,390	27,095	93.31	311,109	29,029	93.31	
32	Jun-16	290,390	27,095				93.31	0	0	0.00	0	0	0.00	8,391	783	93.31			281,999	26,313	93.31	307,288	28,672	93.31	
33	Jul-16	281,999	26,313				93.31	0	0	0.00	0	0	0.00	12,771	1,192	93.31			269,227	25,121	93.31	302,476	28,223	93.31	
34	Aug-16	269,227	25,121				93.31	0	0	0.00	0	0	0.00	24,077	2,247	93.31			245,150	22,874	93.31	295,811	27,601	93.31	
35	Sep-16	245,150	22,874				93.31	0	0	0.00	0	0	0.00	17,990	1,679	93.31			227,160	21,198	93.31	287,796	26,853	93.31	
36	Oct-16	227,160	21,198				93.31	0	0	0.00	0	0	0.00	7,260	677	93.31			219,900	20,518	93.31	279,206	26,052	93.31	
37	Nov-16	219,900	20,518				93.31	0	0	0.00	0	0	0.00	0	0	0.00			219,900	20,518	93.31	271,143	25,300	93.31	
38	Dec-16	219,900	20,518				93.31	0	0	0.00	0	0	0.00	0	0	0.00			219,900	20,518	93.31	265,077	24,734	93.31	
40	System	Residual Oil	BBL				Jan-16	2,015,116	185,265	91.94	0	0	0.00	9,804	904	92.24				2,005,312	184,361	91.94	2,212,830	204,133	92.25
41				Feb-16	2,005,312	184,361	91.94	0	0	0.00	2,521	234	92.74						2,002,791	184,127	91.94	2,183,053	201,254	92.19	
42				Mar-16	2,002,791	184,127	91.94	0	0	0.00	1,881	173	92.09						2,000,910	183,954	91.94	2,156,274	198,852	92.13	
43				Apr-16	2,000,910	183,954	91.94	0	0	0.00	3,504	323	92.20						1,997,406	183,831	91.93	2,129,229	198,024	92.06	
44				May-16	1,997,406	183,831	91.93	0	0	0.00	9,063	835	92.17						1,988,343	182,795	91.93	2,105,051	193,881	92.00	
45				Jun-16	1,988,343	182,795	91.93	0	0	0.00	39,816	3,649	92.11						1,948,727	173,140	91.93	2,079,643	191,203	91.93	
46				Jul-16	1,948,727	173,140	91.93	0	0	0.00	63,340	5,835	92.13						1,885,387	173,311	91.92	2,050,600	188,517	91.93	
47				Aug-16	1,885,387	173,311	91.92	0	0	0.00	99,130	9,138	92.18						1,786,257	164,173	91.91	2,015,883	185,325	91.93	
48				Sep-16	1,786,257	164,173	91.91	0	0	0.00	89,905	8,280	92.09						1,696,351	155,894	91.90	1,976,038	181,662	91.93	
49				Oct-16	1,696,351	155,894	91.90	0	0	0.00	43,358	3,993	92.09						1,652,994	151,901	91.89	1,934,515	177,837	91.93	
50				Nov-16	1,652,994	151,901	91.89	0	0	0.00	44,318	4,066	91.75						1,608,676	147,835	91.90	1,892,715	173,987	91.92	
51				Dec-16	1,608,676	147,835	91.90				875,000	40,543	46.33	3,596	260	72.40			2,480,080	188,117	75.85	1,928,335	174,193	90.33	

Supporting Schedules:

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION:

Provide conventional fuel account balances in dollars and quantities for each fuel type for the test year, and the two preceding years (Give Units in Barrels, Tons, or MMBtu)

Type of Data Shown:

Projected Test Year Ended     /    /      
 Prior Year Ended 12/31/16  
 Historical Test Year Ended     /    /    

COMPANY: FLORIDA POWER & LIGHT COMPANY AND SUBSIDIARIES

Witness: Roxane R. Kennedy

DOCKET NO.: 160021-EI

Line No.	(1) Plant	(2) Fuel Type	(3) Units	(4) Month-Year	(5) (6) (7) Beginning Balance			(8) (9) (10) Receipts			(11) (12) (13) Fuel Issued to Generation			(14) (15) (16) Fuel Issued (Other)			(17) (18) (19) Inventory Adjustments			(20) (21) (22) Ending Balance			(23) (24) (25) 13 Month Average		
					Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit
1	Putnam (PPN)	Distillate Oil	BBL	Jan-16	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	0	1	0.00
2				Feb-16	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00
3				Mar-16	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00
4				Apr-16	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00
5				May-16	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00
6				Jun-16	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00
7				Jul-16	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00
8				Aug-16	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00
9				Sep-16	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00
10				Oct-16	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00
11				Nov-16	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00
12				Dec-16	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00
13																									
14	Cape Canaveral (CCEC)	Distillate Oil	BBL	Jan-16	126,506	11,896	94.03	0	0	0.00	0	0	0.00	0	0	0.00	126,506	11,896	94.03	91,471	8,627	94.31			
15				Feb-16	126,506	11,896	94.03	0	0	0.00	0	0	0.00	0	0	0.00	126,506	11,896	94.03	101,168	9,537	94.27			
16				Mar-16	126,506	11,896	94.03	13,373	778	58.20	7,618	690	90.81	5,998	634	90.61	132,263	11,984	90.61	110,209	10,354	93.95			
17				Apr-16	132,263	11,984	90.61	0	0	0.00	0	0	0.00	2,284	205	90.61	125,265	11,350	90.61	117,324	10,988	93.84			
18				May-16	125,265	11,350	90.61	0	0	0.00	0	0	0.00	123,001	11,145	90.61	123,001	11,145	90.61	123,308	11,509	93.34			
19				Jun-16	123,001	11,145	90.61	14,202	863	60.77	4,940	432	87.52	3,293	268	87.52	128,070	11,287	87.52	127,012	11,772	92.89			
20				Jul-16	132,263	11,575	87.52	0	0	0.00	4,940	432	87.52	0	0	0.00	128,070	11,287	87.52	127,200	11,727	92.20			
21				Aug-16	126,970	11,287	87.52	0	0	0.00	0	0	0.00	4,940	432	87.52	124,030	10,855	87.52	127,012	11,650	91.72			
22				Sep-16	124,030	10,855	87.52	13,791	880	63.81	5,557	473	85.15	5,557	473	85.15	132,263	11,262	85.15	127,459	11,601	91.02			
23				Oct-16	132,263	11,262	85.15	0	0	0.00	0	0	0.00	0	0	0.00	126,706	10,788	85.15	127,481	11,517	90.34			
24				Nov-16	126,706	10,788	85.15	17,702	1,162	65.66	12,144	1,005	82.76	12,144	1,005	82.76	132,263	10,770	81.43	127,923	11,444	89.46			
25				Dec-16	132,263	10,946	82.76	11,732	780	66.49	11,732	965	81.43	0	0	0.00	132,263	10,770	81.43	128,399	11,358	88.46			
26																									
27	Martin (PMG)	Distillate Oil	BBL	Jan-16	72,641	8,841	121.70	0	0.00	0	0.00	0	0	0	0.00	0	0	0.00	72,641	8,841	121.70	74,613	8,073	121.60	
28				Feb-16	72,641	8,841	121.70	0	0.00	0	0.00	0	0	0	0	0.00	0	0	0.00	72,641	8,841	121.70	74,200	9,024	121.82
29				Mar-16	72,641	8,841	121.70	0	0.00	0	0.00	0	0	0	0	0.00	0	0	0.00	72,641	8,841	121.70	73,810	8,976	121.64
30				Apr-16	72,641	8,841	121.70	0	0.00	0	0.00	0	0	0	0	0.00	0	0	0.00	72,641	8,841	121.70	73,481	8,939	121.65
31				May-16	72,641	8,841	121.70	0	0.00	0	0.00	0	0	0	0	0.00	0	0	0.00	72,641	8,841	121.70	73,215	8,908	121.67
32				Jun-16	72,641	8,841	121.70	0	0.00	0	0.00	0	0	0	0	0.00	0	0	0.00	72,641	8,841	121.70	72,998	8,883	121.69
33				Jul-16	72,641	8,841	121.70	0	0.00	0	0.00	0	0	0	0	0.00	0	0	0.00	72,641	8,841	121.70	72,885	8,868	121.70
34				Aug-16	72,641	8,841	121.70	0	0.00	0	0.00	0	0	0	0	0.00	0	0	0.00	72,641	8,841	121.70	72,776	8,857	121.70
35				Sep-16	72,641	8,841	121.70	0	0.00	0	0.00	0	0	0	0	0.00	0	0	0.00	72,641	8,841	121.70	72,730	8,852	121.70
36				Oct-16	72,641	8,841	121.70	0	0.00	0	0.00	0	0	0	0	0.00	0	0	0.00	72,641	8,841	121.70	72,889	8,847	121.70
37				Nov-16	72,641	8,841	121.70	0	0.00	0	0.00	0	0	0	0	0.00	0	0	0.00	72,641	8,841	121.70	72,859	8,843	121.70
38				Dec-16	72,641	8,841	121.70	0	0.00	0	0.00	0	0	0	0	0.00	0	0	0.00	72,641	8,841	121.70	72,641	8,841	121.70
39																									
40	West County (WCEC)	Distillate Oil	BBL	Jan-16	245,637	29,943	121.90	0	0	0	3,293	398	121.90	0	0	0.00	242,374	29,545	121.90	251,694	31,242	124.13			
41				Feb-16	242,374	29,545	121.90	30,190	1,728	57	0	0	0	0	0	0.00	0	0	0.00	272,564	31,274	114.74	253,781	31,203	122.95
42				Mar-16	272,564	31,274	114.74	0	0	0	0	0	0	0	0	0.00	0	0	0.00	272,564	31,274	114.74	258,120	31,196	121.80
43				Apr-16	272,564	31,274	114.74	0	0	0	0	0	0	0	0	0.00	0	0	0.00	272,564	31,274	114.74	259,638	31,367	120.72
44				May-16	272,564	31,274	114.74	0	0	0	0	0	0	0	0	0.00	0	0	0.00	272,564	31,274	114.74	263,064	31,507	119.77
45				Jun-16	272,564	31,274	114.74	0	0	0	0	0	0	0	0	0.00	0	0	0.00	272,564	31,274	114.74	264,839	31,515	119.00
46				Jul-16	272,564	31,274	114.74	0	0	0	0	0	0	0	0	0.00	0	0	0.00	272,564	31,274	114.74	265,387	31,416	118.38
47				Aug-16	272,564	31,274	114.74	0	0	0	0	0	0	0	0	0.00	0	0	0.00	272,564	31,274	114.74	265,207	31,256	117.85
48				Sep-16	272,564	31,274	114.74	0	0	0	0	0	0	0	0	0.00	0	0	0.00	272,564	31,274	114.74	265,253	31,123	117.33
49				Oct-16	272,564	31,274	114.74	0	0	0	0	0	0	0	0	0.00	0	0	0.00	272,564	31,274	114.74	265,898	31,062	116.82
50				Nov-16	272,564	31,274	114.74	0	0	0	0	0	0	0	0	0.00	0	0	0.00	272,564	31,274	114.74	266,993	31,045	116.28
51				Dec-16	272,564	31,274	114.74	0	0	0	0	0	0	0	0	0.00	0	0	0.00	272,564	31,274	114.74	268,170	31,038	115.74
52																									

Supporting Schedules:

Recap Schedules:



FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION:

Provide conventional fuel account balances in dollars and quantities for each fuel type for the test year, and the two preceding years (Give Units in Barrels, Tons, or MMBtu)

Type of Data Shown:

Projected Test Year Ended / /  
 Prior Year Ended 12/31/18  
 Historical Test Year Ended / /

COMPANY: FLORIDA POWER & LIGHT COMPANY AND SUBSIDIARIES

Witness: Roxane R. Kennedy

DOCKET NO.: 160021-EI

Line No.	(1) Plant	(2) Fuel Type	(3) Units	(4) Month-Year	(5) (6) (7) Beginning Balance			(8) (9) (10) Receipts			(11) (12) (13) Fuel Issued to Generation			(14) (15) (16) Fuel Issued (Other)			(17) (18) (19) Inventory Adjustments			(20) (21) (22) Ending Balance			(23) (24) (25) 13 Month Average		
					Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit
					1	Riviera	Distillate Oil	BBL	Jan-16	133,747	16,996	127.07	0	0	0.00	91	12	127.07				133,656	16,984	127.07	125,116
2	(RBE)			Feb-16	133,656	16,984	127.07	0	0	0.00	0	0	0.00				133,656	16,984	127.07	126,010	16,431	130.39			
3				Mar-16	133,656	16,984	127.07	0	0	0.00	4,322	549	127.07				129,334	16,435	127.07	126,753	16,463	129.88			
4				Apr-16	129,334	16,435	127.07	0	0	0.00	5,557	706	127.07				123,776	15,729	127.07	127,068	16,444	129.39			
5				May-16	123,776	15,729	127.07	14,357	857	59.70	5,763	692	120.07				132,370	15,894	120.07	128,101	16,439	128.33			
6				Jun-16	132,370	15,894	120.07	0	0	0.00	4,734	568	120.07				127,636	15,325	120.07	126,760	16,393	127.31			
7				Jul-16	127,636	15,325	120.07	0	0	0.00	4,734	568	120.07				122,902	14,757	120.07	129,057	16,302	126.32			
8				Aug-16	122,902	14,757	120.07	14,202	893	62.87	4,734	540	114.15				132,370	15,109	114.15	130,126	16,246	124.84			
9				Sep-16	132,370	15,109	114.15	0	0	0.00	5,146	587	114.15				127,224	14,522	114.15	130,612	16,130	123.50			
10				Oct-16	127,224	14,522	114.15	11,527	747	64.79	6,381	702	110.04				132,370	14,567	110.04	130,507	15,946	122.19			
11				Nov-16	132,370	14,567	110.04	10,088	662	65.66	10,088	1,078	106.90				132,370	14,151	106.90	130,399	15,727	120.81			
12				Dec-16	132,370	14,151	106.90	0	0	0.00	9,674	1,034	106.90				122,696	13,117	106.90	129,547	15,428	119.09			
13																									
14	Fort Lauderdale	Distillate Oil	BBL	Jan-16	151,730	17,878	117.83	0	0	0.00	0	0	0.00				151,730	17,878	117.83	200,809	22,338	111.24			
15	(PFL)			Feb-16	151,730	17,878	117.83	0	0	0.00	0	0	0.00				151,730	17,878	117.83	192,174	21,515	111.95			
16				Mar-16	151,730	17,878	117.83	0	0	0.00	0	0	0.00				151,730	17,878	117.83	183,546	20,892	112.73			
17				Apr-16	151,730	17,878	117.83	15,000	863	58.84	0	0	0.00				166,730	18,761	112.52	176,193	19,849	113.22			
18				May-16	166,730	18,761	112.52	15,000	895	59.70	0	0	0.00				181,730	19,656	108.16	171,441	19,421	113.28			
19				Jun-16	181,730	19,656	108.16	15,000	912	60.77	811	64	104.55				196,119	20,504	104.55	168,996	19,038	112.92			
20				Jul-16	196,119	20,504	104.55	20,000	1,237	61.87	0	0	0.00				216,119	21,741	100.00	170,967	19,116	111.82			
21				Aug-16	216,119	21,741	100.00	0	0	0.00	1,032	104	100.60				215,087	21,637	100.00	173,449	19,220	110.81			
22				Sep-16	215,087	21,637	100.00	0	0	0.00	0	0	0.00				215,087	21,637	100.00	176,022	19,332	109.82			
23				Oct-16	215,087	21,637	100.00	0	0	0.00	0	0	0.00				215,087	21,637	100.00	179,165	19,499	106.83			
24				Nov-16	215,087	21,637	100.00	0	0	0.00	0	0	0.00				215,087	21,637	100.00	183,048	19,738	107.83			
25				Dec-16	215,087	21,637	100.00	0	0	0.00	17,908	1,802	100.60				197,179	19,836	100.60	168,550	19,889	106.62			
26																									
27	Port GTs	Distillate Oil	BBL	Jan-16	32,689	3,237	99.04	0	0	0.00	0	0	0.00				32,689	3,237	99.04	33,326	3,455	103.66			
28	(PEG)			Feb-16	32,689	3,237	99.04	0	0	0.00	0	0	0.00				32,689	3,237	99.04	33,305	3,425	102.82			
29				Mar-16	32,689	3,237	99.04	0	0	0.00	0	0	0.00				32,689	3,237	99.04	33,237	3,391	102.02			
30				Apr-16	32,689	3,237	99.04	0	0	0.00	407	40	99.04				32,282	3,197	99.04	33,136	3,352	101.17			
31				May-16	32,282	3,197	99.04	0	0	0.00	70	7	99.04				32,212	3,190	99.04	32,866	3,292	100.16			
32				Jun-16	32,212	3,190	99.04	0	0	0.00	0	0	0.00				32,212	3,190	99.04	32,624	3,231	99.04			
33				Jul-16	32,212	3,190	99.04	0	0	0.00	250	25	99.04				31,962	3,165	99.04	32,545	3,223	99.04			
34				Aug-16	31,962	3,165	99.04	0	0	0.00	149	15	99.04				31,812	3,151	99.04	32,468	3,216	99.04			
35				Sep-16	31,812	3,151	99.04	0	0	0.00	2,615	259	99.04				29,197	2,892	99.04	32,197	3,189	99.04			
36				Oct-16	29,197	2,892	99.04	0	0	0.00	0	0	0.00				29,197	2,892	99.04	31,927	3,162	99.04			
37				Nov-16	29,197	2,892	99.04	0	0	0.00	3,752	373	99.04				25,435	2,519	99.04	31,367	3,107	99.04			
38				Dec-16	25,435	2,519	99.04	0	0	0.00	0	0	0.00				25,435	2,519	99.04	30,808	3,051	99.04			
39																									
40	Port Everglades	Distillate Oil	BBL	Jan-16	129,011	12,083	93.66	0	0	0.00	0	0	0.00				129,011	12,083	93.66	92,736	8,669	93.48			
41	(PEEC)			Feb-16	129,011	12,083	93.66	0	0	0.00	0	0	0.00				129,011	12,083	93.66	102,860	9,599	93.50			
42				Mar-16	129,011	12,083	93.66	0	0	0.00	0	0	0.00				129,011	12,083	93.66	112,584	10,528	93.51			
43				Apr-16	129,011	12,083	93.66	0	0	0.00	4,185	392	93.66				124,826	11,691	93.66	122,166	11,428	93.53			
44				May-16	124,826	11,691	93.66	37,559	2,242	59.70	4,322	371	85.81				158,062	13,563	85.81	134,345	12,471	92.83			
45				Jun-16	158,062	13,563	85.81	0	0	0.00	2,470	212	85.81				155,592	13,351	85.81	140,796	12,992	92.28			
46				Jul-16	155,592	13,351	85.81	0	0	0.00	2,264	194	85.81				153,328	13,156	85.81	141,112	12,932	91.64			
47				Aug-16	153,328	13,156	85.81	0	0	0.00	2,882	247	85.81				150,446	12,909	85.81	141,163	12,849	91.01			
48				Sep-16	150,446	12,909	85.81	11,321	722	63.81	3,705	312	84.27				158,062	13,319	84.27	141,857	12,799	90.22			
49				Oct-16	158,062	13,319	84.27	0	0	0.00	4,734	399	84.27				153,328	12,920	84.27	142,154	12,716	89.45			
50				Nov-16	153,328	12,920	84.27	12,619	829	65.66	7,865	653	82.85				156,082	13,096	82.85	142,825	12,848	88.55			
51				Dec-16	156,082	13,096	82.85	0	0	0.00	5,352	443	82.85				152,710	12,652	82.85	144,851	12,682	87.74			
52																									

Supporting Schedules:

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION:

Provide conventional fuel account balances in dollars and quantities for each fuel type for the test year, and the two preceding years (Give Units in Barrels, Tons, or MMBtu)

Type of Data Shown:

Projected Test Year Ended / /  
 X Prior Year Ended 12/31/16  
 Historical Test Year Ended / /

COMPANY: FLORIDA POWER & LIGHT COMPANY AND SUBSIDIARIES

DOCKET NO.: 160021-EI

Witness: Roxane R. Kennedy

Line No.	(1) Plant	(2) Fuel Type	(3) Units	(4) Month-Year	(5) Beginning Balance			(9) Receipts			(11) Fuel Issued to Generation			(14) Fuel Issued (Other)			(17) Inventory Adjustments			(20) Ending Balance			(23) 13 Month Average			
					(6) Units	(7) (\$000)	(8) \$/Unit	(10) Units	(12) (\$000)	(13) \$/Unit	(15) Units	(16) (\$000)	(18) \$/Unit	(19) Units	(21) (\$000)	(22) \$/Unit	(24) Units	(25) (\$000)	(26) \$/Unit							
1	Turkey Point (TPS)	Distillate Oil	BBL	Jan-16	79,208	8,460	106.81	0	0	0.00	925	99	106.81							78,283	8,361	106.81	82,074	8,765	106.79	
2				Feb-16	78,283	8,361	106.81	0	0	0.00	132	14	106.81								78,151	8,347	106.81	81,504	8,704	106.79
3				Mar-16	78,151	8,347	106.81	0	0	0.00	0	0	0.00	37	4	106.81					78,114	8,343	106.81	80,859	8,646	106.80
4				Apr-16	78,114	8,343	106.81	0	0	0.00	0	0	0.00	17	2	106.81					78,097	8,341	106.81	80,462	8,593	106.80
5				May-16	78,097	8,341	106.81	0	0	0.00	0	0	0.00	993	106	106.81					77,105	8,235	106.81	79,899	8,533	106.80
6				Jun-16	77,105	8,235	106.81	0	0	0.00	0	0	0.00	813	87	106.81					76,292	8,148	106.81	79,299	8,489	106.80
7				Jul-16	76,292	8,148	106.81	0	0	0.00	0	0	0.00	1,056	113	106.81					75,236	8,036	106.81	78,702	8,406	106.80
8				Aug-16	75,236	8,036	106.81	0	0	0.00	0	0	0.00	2,259	241	106.81					72,977	7,794	106.81	78,004	8,331	106.80
9				Sep-16	72,977	7,794	106.81	0	0	0.00	0	0	0.00	1,308	140	106.81					71,869	7,655	106.81	77,288	8,255	106.81
10				Oct-16	71,869	7,655	106.81	16,961	1,099	64.79	0	0	0.00	1,139	113	98.76					87,490	8,641	98.76	77,834	8,259	108.11
11				Nov-16	87,490	8,641	98.76	0	0	0.00	0	0	0.00	0	0	0.00					87,490	8,641	98.76	78,429	8,288	105.43
12				Dec-16	87,490	8,641	98.76	0	0	0.00	0	0	0.00	613	61	98.76					86,877	8,580	98.76	79,999	8,276	104.75
13																										
14	Fort Myers (PFM)	Distillate Oil	BBL	Jan-16	245,841	28,151	114.51	0	0	0.00	98	11.04	114.51							245,745	28,140	114.51	240,814	28,569	118.59	
15				Feb-16	245,745	28,140	114.51	0	0	0.00	0	0.00	0.00	0	0.00						245,745	28,140	114.51	240,511	28,415	118.14
16				Mar-16	245,745	28,140	114.51	0	0	0.00	0	0.00	0.00	0	0.00						245,745	28,140	114.51	240,219	28,272	117.69
17				Apr-16	245,745	28,140	114.51	0	0	0.00	0	0.00	0.00	0	0.00						245,745	28,140	114.51	240,192	28,160	117.24
18				May-16	245,745	28,140	114.51	0	0	0.00	0	0.00	0.00	98	11.04	114.51					245,648	28,129	114.51	240,397	28,077	116.80
19				Jun-16	245,648	28,129	114.51	0	0	0.00	0	0.00	0.00	0	0.00	0.00					245,648	28,129	114.51	240,842	27,999	116.35
20				Jul-16	245,648	28,129	114.51	0	0	0.00	0	0.00	0.00	0	0.00	0.00					245,648	28,129	114.51	241,340	27,975	115.91
21				Aug-16	245,648	28,129	114.51	0	0	0.00	0	0.00	0.00	0	0.00	0.00					245,648	28,129	114.51	242,497	28,006	115.49
22				Sep-16	245,648	28,129	114.51	0	0	0.00	0	0.00	0.00	0	0.00	0.00					245,648	28,129	114.51	243,708	28,043	115.07
23				Oct-16	245,648	28,129	114.51	0	0	0.00	0	0.00	0.00	0	0.00	0.00					245,648	28,129	114.51	245,222	28,118	114.86
24				Nov-16	245,648	28,129	114.51	0	0	0.00	0	0.00	0.00	0	0.00	0.00					245,648	28,129	114.51	245,725	28,134	114.50
25				Dec-16	245,648	28,129	114.51	0	0	0.00	0	0.00	0.00	258	29.56	114.51					245,390	28,099	114.51	245,673	28,131	114.51
26																										
27	Cedar Bay (CBG)	Distillate Oil	BBL	Jan-16	14,839	2,146	146.58	0	0	0.00	0	0	0.00							14,839	2,146	146.58	5,630	825	146.58	
28				Feb-16	14,839	2,146	146.58	0	0	0.00	0	0	0.00	0	0	0.00					14,839	2,146	146.58	6,758	990	146.58
29				Mar-16	14,839	2,146	146.58	0	0	0.00	0	0	0.00	0	0	0.00					14,839	2,146	146.58	7,883	1,155	146.58
30				Apr-16	14,839	2,146	146.58	0	0	0.00	0	0	0.00	0	0	0.00					14,839	2,146	146.58	9,009	1,320	146.58
31				May-16	14,839	2,146	146.58	0	0	0.00	5,856	858	146.58	0	0	0.00					8,783	1,287	146.58	9,664	1,420	146.58
32				Jun-16	8,783	1,287	146.58	0	0	0.00	0	0	0.00	0	0	0.00					8,783	1,287	146.58	10,360	1,519	146.58
33				Jul-16	8,783	1,287	146.58	0	0	0.00	2,928	429	146.58	0	0	0.00					5,858	858	146.58	10,810	1,585	146.58
34				Aug-16	5,858	858	146.58	0	0	0.00	2,928	429	146.58	0	0	0.00					2,928	429	146.58	11,036	1,618	146.58
35				Sep-16	2,928	429	146.58	0	0	0.00	0	0	0.00	0	0	0.00					2,928	429	146.58	11,261	1,651	146.58
36				Oct-16	2,928	429	146.58	0	0	0.00	2,928	429	146.58	0	0	0.00					0	0	0.00	10,135	1,486	146.58
37				Nov-16	0	0	0	0	0	0.00	0	0	0.00	0	0	0.00					0	0	0.00	9,009	1,320	146.58
38				Dec-16	0	0	0	0	0	0.00	0	0	0.00	0	0	0.00					0	0	0.00	7,883	1,155	146.58
39																										
40	System	Distillate Oil	BBL	Jan-16	1,231,649	139,830	113.37	0	0	0.00	4,375	519	118.85							1,227,274	139,111	113.35	1,198,264	137,935	115.110	
41				Feb-16	1,227,274	139,111	113.35	30,190	1,728	57.25	132	14	106.81								1,257,332	140,825	112.00	1,212,070	136,842	114.649
42				Mar-16	1,257,332	140,825	112.00	13,373	778	58.20	11,975	1,243	103.82								1,258,730	140,360	111.51	1,225,320	139,874	113.990
43				Apr-16	1,258,730	140,360	111.51	15,000	883	58.64	17,165	1,774	103.37								1,256,665	139,468	110.99	1,238,910	140,540	113.438
44				May-16	1,256,665	139,468	110.99	88,918	3,995	59.70	19,365	2,250	116.21								1,304,116	141,213	108.28	1,256,317	141,577	112.692
45				Jun-16	1,304,116	141,213	108.28	29,202	1,775	60.77	13,588	1,363	100.49								1,319,750	141,624	107.31	1,265,926	141,810	112.021
46				Jul-16	1,319,750	141,624	107.31	20,000	1,237	61.87	14,526	1,618	111.37								1,325,225	141,244	106.58	1,269,965	141,552	111.460
47				Aug-16	1,325,225	141,244	106.58	14,202	893	62.87	18,924	2,009	106.16								1,320,503	140,128	106.12	1,273,760	141,248	110.890
48				Sep-16	1,320,503	140,128	106.12	25,111	1,602	63.81	16,332	1,771	96.64								1,327,283	139,959	105.45	1,278,385	140,974	110.275
49				Oct-16	1,327,283	139,959	105.45	26,467	1,646	64.79	20,740	2,116	102.03								1,335,031	139,688	104.63	1,283,011	140,810	109.594
50				Nov-16	1,335,031	139,688	104.63	40,407	2,653	65.66	33,877	3,109	91.78								1,341,580	139,232	103.78	1,286,375	140,274	108.876
51				Dec-16	1,341,580	139,232	103.78	11,732	78																	



FLORIDA PUBLIC SERVICE COMMISSION  
 COMPANY: FLORIDA POWER & LIGHT COMPANY  
 AND SUBSIDIARIES

EXPLANATION: Provide conventional fuel account balances in dollars and quantities for each fuel type for the test year, and the two preceding years Includes Natural Gas storage. (Give Units in Barrels, Tons, or MCF)

TYPE OF DATA SHOWN:  
 \_\_\_ Projected Test Year Ended: / /  
 \_\_\_ Prior Year Ended: / /  
 X Historical Test Year Ended: 12/31/15

DOCKET NO.: 160021-EI

Witnesses: Kim Ousdahl

Line No.	(1) Plant	(2) Fuel Type	(3) Beginning Balance December 31, 2014			(4) Receipts			(5) Fuel Issued to Generation			(6) Fuel Issued (Other)			(7) Inventory Adjustments			(8) Ending Balance December 31, 2015			(9) 13 Month Average		
			Units	(\$000)	\$ / Unit	Units	(\$000)	\$ / Unit	Units	(\$000)	\$ / Unit	Units	(\$000)	\$ / Unit	Units	(\$000)	\$ / Unit	Units	(\$000)	\$ / Unit	Units	(\$000)	\$ / Unit
1																							
2	HEAVY OIL																						
3	Tank Bottoms FPSC Docket No. 13082	HEAVY OIL	0	\$0	\$0.00	(2,000)	(\$4)	\$2.03	(2,000)	(\$4)	\$2.03	0	\$0	\$0.00	0	\$0	\$0.00	0	\$0	\$0.00	0	\$0	\$0.00
4	Riviera	HEAVY OIL	0	0	\$0.00	0	0	\$0.00	0	0	\$0.00	0	0	\$0.00	0	0	\$0.00	0	0	\$0.00	0	0	\$0.00
5	Sanford	HEAVY OIL	0	0	\$0.00	0	0	\$0.00	0	0	\$0.00	0	0	\$0.00	0	0	\$0.00	0	0	\$0.00	0	0	\$0.00
6	Fort Myers	HEAVY OIL	0	0	\$0.00	0	0	\$0.00	0	0	\$0.00	0	0	\$0.00	0	0	\$0.00	0	0	\$0.00	0	0	\$0.00
7	Fort Everglades	HEAVY OIL	0	0	\$0.00	0	0	\$0.00	0	0	\$0.00	0	0	\$0.00	0	0	\$0.00	0	0	\$0.00	0	0	\$0.00
8	Cape Canaveral	HEAVY OIL	0	0	\$0.00	0	0	\$0.00	0	0	\$0.00	0	0	\$0.00	0	0	\$0.00	0	0	\$0.00	0	0	\$0.00
9	Manatee	HEAVY OIL	1,093,137	99,914	\$91.40	10,178	1,579	\$155.13	271,379	24,959	\$91.97	0	0	\$0.00	0	0	\$0.00	0	0	\$0.00	831,936	76,534	\$91.99
10	Martin 1 & 2	HEAVY OIL	1,067,512	99,703	\$93.40	74,614	5,032	\$67.44	257,496	23,861	\$92.66	0	0	\$0.00	0	0	\$0.00	0	0	\$0.00	884,830	80,874	\$91.42
11	Turkey Point	HEAVY OIL	332,014	31,039	\$93.49	2,000	127	\$63.67	34,807	3,248	\$93.31	657	61	\$0.00	0	0	\$0.00	0	0	\$0.00	298,550	27,857	\$93.31
12	HEAVY OIL TOTAL (Barrels)		2,492,663	\$230,655	\$92.53	84,792	\$6,734	\$79.42	561,682	\$52,063	\$92.69	657	\$61	\$0.00	0	\$0	\$0.00	0	\$0	\$0.00	2,015,116	\$195,265	\$91.94
13																							
14	LIGHT OIL																						
15	Tank Bottoms FPSC Docket No. 13092	LIGHT OIL	0	\$0	\$0.00	9,842	\$628	\$63.80	9,842	\$628	\$63.80	0	\$0	\$0.00	0	\$0	\$0.00	0	\$0	\$0.00	0	\$0	\$0.00
16	Sanford	LIGHT OIL	0	0	\$0.00	0	0	\$0.00	0	0	\$0.00	0	0	\$0.00	0	0	\$0.00	0	0	\$0.00	0	0	\$0.00
17	Cape Canaveral	LIGHT OIL	2,211	283	\$128.04	125,451	11,730	\$93.50	1,156	116	\$100.02	0	0	\$0.00	0	0	\$0.00	0	0	\$0.00	126,506	11,897	\$94.05
18	Turkey Point Nuclear	LIGHT OIL	3,211	430	\$134.05	907	112	\$123.12	0	0	\$0.00	1,025	133	\$130.15	0	0	\$0.00	0	0	\$0.00	3,094	409	\$132.14
19	St. Lucie	LIGHT OIL	3,109	456	\$146.81	1,451	185	\$127.25	0	0	\$0.00	2,018	203	\$100.72	0	0	\$0.00	2,542	436	\$172.23	0	0	\$0.00
20	Manatee	LIGHT OIL	609	56	\$92.49	535	47	\$89.09	(16)	(1)	\$80.23	205	19	\$91.37	0	0	\$0.00	864	86	\$99.23	0	0	\$0.00
21	Martin 1 & 2	LIGHT OIL	1,773	209	\$117.78	(771)	(91)	\$117.78	2	0	\$117.76	3	0	\$117.78	0	0	\$0.00	996	117	\$117.78	0	0	\$0.00
22	Turkey Point Fossil	LIGHT OIL	157	17	\$109.31	0	0	\$0.00	0	0	\$0.00	0	0	\$0.00	0	0	\$0.00	157	17	\$109.31	0	0	\$0.00
23	Scherer	LIGHT OIL	3,421	417	\$122.03	4,441	342	\$77.04	1,167	119	\$102.04	3,433	356	\$103.65	0	0	\$0.00	3,262	285	\$87.27	0	0	\$0.00
24	St John River Power Park	LIGHT OIL	0	0	\$0.00	0	0	\$0.00	0	0	\$0.00	0	0	\$0.00	0	0	\$0.00	0	0	\$0.00	0	0	\$0.00
25	Putnam Combined Cycle	LIGHT OIL	0	0	\$0.00	0	0	\$0.00	0	0	\$0.00	0	0	\$0.00	0	0	\$0.00	0	0	\$0.00	0	0	\$0.00
26	Turkey Point-Unit 5 Combined Cycle	LIGHT OIL	85,946	9,178	\$106.78	0	2	\$0.00	6,738	720	\$106.79	0	0	\$0.00	0	0	\$0.00	0	0	\$0.00	79,208	8,460	\$106.81
27	Fort Lauderdale Combined Cycle	LIGHT OIL	137,752	15,953	\$115.81	0	620	\$0.00	(4,104)	300	(\$73.66)	0	0	\$0.00	0	0	\$0.00	0	0	\$0.00	141,856	16,273	\$114.71
28	Martin 3 & 4	LIGHT OIL	78,096	9,479	\$121.37	0	25	\$0.00	5,455	663	\$121.56	0	0	\$0.00	0	0	\$0.00	0	0	\$0.00	72,641	8,841	\$114.51
29	West County Energy Center	LIGHT OIL	259,426	33,602	\$129.52	60,316	5,673	\$94.05	74,105	9,332	\$125.93	0	0	\$0.00	0	0	\$0.00	0	0	\$0.00	245,637	29,943	\$121.90
30	Fort Myers Gas Turbine	LIGHT OIL	249,864	30,038	\$120.22	29,108	2,049	\$70.38	33,131	3,936	\$118.80	0	0	\$0.00	0	0	\$0.00	0	0	\$0.00	245,841	28,151	\$114.51
31	Fort Lauderdale Gas Turbine	LIGHT OIL	126,491	12,863	\$100.11	2,000	48	\$23.82	111,958	11,105	\$99.19	0	0	\$0.00	0	0	\$0.00	0	0	\$0.00	16,533	1,605	\$97.10
32	Riviera	LIGHT OIL	122,399	16,378	\$133.81	15,526	1,176	\$75.75	4,178	559	\$133.71	0	0	\$0.00	0	0	\$0.00	0	0	\$0.00	133,747	16,996	\$127.07
33	Everglades Gas Turbine	LIGHT OIL	32,977	3,831	\$110.10	846	(293)	(\$453.41)	200	20	\$101.40	734	80	\$0.00	0	0	\$0.00	0	0	\$0.00	32,688	3,237	\$99.04
34	Port Everglades Energy Center	LIGHT OIL	0	0	\$0.00	149,941	14,042	\$93.65	14,960	1,401	\$93.65	5,970	556	\$93.43	0	0	\$0.00	0	0	\$0.00	129,011	12,083	\$93.66
35	LIGHT OIL TOTAL (Barrels)		1,107,441	\$132,790	\$119.91	399,393	\$36,294	\$90.87	258,773	\$28,897	\$111.67	13,389	\$1,349	\$100.79	0	\$0	\$0.00	0	\$0	\$0.00	1,234,674	\$138,838	\$112.46
36																							
37	Power Purchase Agreement (Barrels)	LIGHT OIL	0	\$0	\$0.00	0	\$0	\$0.00	0	\$0	\$0.00	0	\$0	\$0.00	0	\$0	\$0.00	0	\$0	\$0.00	0	\$0	\$0.00
38																							
39	COAL																						
40	St John River Power Park (Tons)	COAL	60,999	\$4,583	\$75.14	543,295	\$43,407	\$79.90	502,120	\$40,219	\$80.10	0	\$0	\$0.00	0	\$0	\$0.00	0	\$0	\$0.00	102,174	\$7,771	\$76.06
41	Cedar Bay (Tons)	COAL	0	\$0	\$0.00	76,522	\$8,253	\$107.85	1,847	\$199	\$107.85	0	\$0	\$0.00	0	\$0	\$0.00	0	\$0	\$0.00	74,675	\$8,054	\$107.85
42	Scherer (MMBTU)	COAL	9,002,280	23,972	\$2.66	44,137,260	104,985	\$2.38	45,308,103	110,229	\$2.43	0	0	\$0.00	0	0	\$0.00	0	0	\$0.00	7,831,437	18,739	\$2.39
43																							
44	St John River Power Park (Tons)	PET COKE	0	\$0	\$0.00	0	\$0	\$0.00	0	\$0	\$0.00	0	\$0	\$0.00	0	\$0	\$0.00	0	\$0	\$0.00	0	\$0	\$0.00
45																							
46	NATURAL GAS (MMBTU, see Note 2)	NATURAL GAS	3,123,079	\$12,660	\$4.05	636,141,002	\$2,899,874	\$4.56	636,277,328	\$2,904,901	\$4.57	298,367	\$1,292	\$4.33	0	\$0	\$0.00	0	\$0	\$0.00	2,688,366	\$6,343	\$2.36
47																							
48	ADDITIVES & PROPANE																						
49	Riviera	ADDITIVES & PROPANE	0	\$0	\$0.00	0	\$0	\$0.00	0	\$0	\$0.00	0	\$0	\$0.00	0	\$0	\$0.00	0	\$0	\$0.00	0	\$0	\$0.00
50	Sanford	ADDITIVES & PROPANE	0	0	\$0.00	0	0	\$0.00	0	0	\$0.00	0	0	\$0.00	0	0	\$0.00	0	0	\$0.00	0	0	\$0.00
51	Fl. Lauderdale	ADDITIVES & PROPANE	2,600	8	\$2.96	0	0	\$0.00	(60)	(0)	\$2.96	850	3	\$2.96	0	0	\$0.00	0	0	\$0.00	1,610	5	\$2.96
52	Port Everglades	ADDITIVES & PROPANE	0	0	\$0.00	0	0	\$0.00	0	0	\$0.00	0	0	\$0.00	0	0	\$0.00	0	0	\$0.00	0	0	\$0.00
53	Cape Canaveral	ADDITIVES & PROPANE	0	0	\$0.00	0	0	\$0.00	0	0	\$0.00	0	0	\$0.00	0	0	\$0.00	0	0	\$0.00	0	0	\$0.00
54	Manatee	ADDITIVES & PROPANE	6,535	96	\$14.72	2,218	0	\$0.21	2,550	3	\$1.34	0	0	\$0.00	0	0	\$0.00	0	0	\$0.00	6,203	93	\$15.03
55	Martin	ADDITIVES & PROPANE	1,450	3	\$2.26	2,159	3	\$1.51	2,149	4	\$1.92	0	0	\$0.00	0	0	\$0.00	0	0	\$0.00	1,460	2	\$1.65
56	Turkey Point Fossil	ADDITIVES & PROP																					

FLORIDA PUBLIC SERVICE COMMISSION  
 COMPANY: FLORIDA POWER & LIGHT COMPANY  
 AND SUBSIDIARIES

EXPLANATION: Provide a schedule showing the following information for miscellaneous deferred debits for the test year. Minor items less than 5% of the account total, or amounts less than \$10,000, whichever is greater, may be grouped by classes.

Type of Data Shown:  
 Projected Test Year Ended: 12/31/17  
 Prior Year Ended: \_\_/\_\_/\_\_  
 Historical Test Year Ended: \_\_/\_\_/\_\_  
 Projected Subsequent Year Ended: \_\_/\_\_/\_\_  
 Witness: Kim Ousdahl

DOCKET NO.: 160021-EI

(\$000)

	(1)	(2)	(3)	(4)	(5)	(6)
Line No.	Description	Credit Account	Balance at Beginning of Year	Debits	Credits	Balance at End of Year
1	Deferred Debit - Pension <sup>(1)</sup>		1,301,709	63,828		1,365,537
2	Deferred Debit - Interest Receivable		1,254			1,254
3	Deferred Debit - SJRPP R&R Fund		33,733			33,733
4	Deferred Debit - Rate Case Expense	928	4,925			4,925
5	Deferred Debit - Gen Perform Incentive Factor	456	23,303	12,000	(23,303)	12,000
6	Deferred Debit - Other	Various	24,934		(19,690)	5,244
7	Total		1,389,857	75,828	(42,993)	1,422,691

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(1) The balances for FPL's deferred pension debit are immaterially different from the balances on MFR C-17. The correct beginning balance is \$1,300,042 and the correct ending balance is \$1,359,912.

Note: Totals may not add due to rounding.

FLORIDA PUBLIC SERVICE COMMISSION  
 COMPANY: FLORIDA POWER & LIGHT COMPANY  
 AND SUBSIDIARIES

EXPLANATION: Provide a Schedule showing the following information for other deferred credits for the test year. Minor items less than 5% of the account total, or amounts less than \$10,000, whichever is greater, may be grouped by classes.

Type of Data Shown:  
 Projected Test Year Ended: 12/31/17  
 Prior Year Ended: \_\_/\_\_/\_\_  
 Historical Test Year Ended: \_\_/\_\_/\_\_  
 Projected Subsequent Year Ended: \_\_/\_\_/\_\_  
 Witness: Kim Ousdahl

DOCKET NO.: 160021-EI

(\$000)

	(1)	(2)	(3)	(4)	(5)	(6)
Line No.	Description	Debit Account	Balance at Beginning of Year	Debits	Credits	Balance at End of Year
1	Other Def Credits - Storm		(5,020)			(5,020)
2	Other Def Credits - Inc Tax Payable		(2,572)			(2,572)
3	Other Def Credits - Misc		(61,005)			(61,005)
4	Environmental Reserve		(23,490)			(23,490)
5	Premium Lighting Program		(8,006)			(8,006)
6	SJRPP Suspension Accrual	555	(19,318)	8,919		(10,399)
7	Other Def Cr - SJRPP Def Interest	555	(15,684)	3,302		(12,383)
8	SJRPP Purchased Power Dismantlement		(39,229)		(1,583)	(40,812)
9	Total		(174,324)	12,221	(1,583)	(163,687)
10						
11	Note: Totals may not add due to rounding.					
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ACCUMULATED PROVISION ACCOUNTS -  
228.1, 228.2, and 228.4

FLORIDA PUBLIC SERVICE COMMISSION  
COMPANY: FLORIDA POWER & LIGHT COMPANY  
AND SUBSIDIARIES

EXPLANATION: Provide a schedule of the amounts charged to operating expenses, and the amounts accrued and charged to the provision account balances, for the last calendar year and test year. Indicate desired reserve balances and the basis for determining the desired balances.

Type of Data Shown:  
 Projected Test Year Ended 12/31/17  
 Prior Year Ended \_\_\_/\_\_\_/\_\_\_  
 Historical Test Year Ended \_\_\_/\_\_\_/\_\_\_

DOCKET NO.: 160021-EI

Witness: Robert E. Barrett, Jr.

Line No.	(1)	(2) Year	(3) Balance Beginning of Period	(4) Current Annual Accrual	(\$000's)		(7) Reserve Balance End of Period	(8) Description Of Charge	(9) Charged to Operating Expenses
					(5) Amount Charged to Reserve	(6) Net Fund Income After Taxes			
1									
2	<u>Account 228.1 - Property Insurance</u>	2017	119,382	-	-	1,080	120,462	N/A	-
3									
4	Balance reflects zero accrual per Commission Order								
5	No. PSC-10-0153-FOF-EI. The Company's forecast reflects								
6	an increase resulting from reinvested storm fund earnings.								
7									
8									
9	<u>Account 228.2 - Injuries and Damages</u>	2017	20,796	10,404	11,700	-	19,500	Estimated based on historical average	10,404
10									
11	The change in the projected reserve balance is based on								
12	historical averages of the monthly reserve activity. The								
13	reserve balance is determined on a case-by-case basis to								
14	provide adequate coverage for normal charges and liability								
15	suits pending. The reserve balance takes into account the								
16	extent of the proposed liability and the potential of loss.								
17									
18	<u>Account 228.4 - Miscellaneous</u>								
19									
20	- Nuclear Maintenance (A)	2017	70,800	86,310	99,354	-	57,755	Maintenance expenditures	86,310
21	- End of Life M&S Inventory (B)	2017	22,093	1,407	-	-	23,501	N/A	1,407
22	- Nuclear Last Core (C)	2017	100,649	11,754	-	-	112,403	N/A	11,754
23									
24									
25	(A) <u>Nuclear Maintenance:</u>								
26	Estimated nuclear maintenance costs for each nuclear unit's next planned outage are accrued over the period from the end of the last outage to the end of the next planned outage or								
27	approximately 18 months. Any difference between the estimated and actual costs are included in O&M expense when known. FPL has presented a change to this account to defer and								
28	amortize its nuclear maintenance costs, rather than the current treatment of accruing in advance, as a Company Adjustment in this filing.								
29									
30	(B) <u>End of Life M&amp;S Inventory:</u>								
31	Per FPSC Order No. 02-0055-PAA-EI, Docket No. 990324-EI, issued January 7, 2002, the cost of inventories estimated to exist at the end of plant operations will be recorded as a debit to maintenance								
32	expense and a credit to an unfunded reserve over the remaining life span at each nuclear site. The annual amounts reflected were determined and approved in Docket No. 100458-EI, Order No. PSC-11-0381-								
33	PAA-EI, issued October 7, 2011, and implemented as part of Docket No. 120015-EI, approved in Order No. PSC-13-0023-S-EI. FPL filed a new Decommissioning Study on December 14, 2015, Docket No.								
34	150265-EI and has presented the new accrual amount resulting from the study as a Company Adjustment in this filing.								
35									
36	(C) <u>Nuclear Last Core :</u>								
37	Per FPSC Order No. 02-0055-PAA-EI, Docket No. 991931-EI, issued January 7, 2002, the estimated value of unburned fuel that will remain in the fuel assemblies at the end of the last operating cycle will be								
38	recorded as a debit to base rate fuel expense and a credit to an unfunded reserve over the remaining life span at each nuclear unit. The annual amounts reflected were determined and approved in Docket No.								
39	100458-EI, Order No. PSC-11-0381-PAA-EI, issued October 7, 2011, and implemented as part of Docket No. 120015-EI, approved in Order No. PSC-13-0023-S-EI. FPL filed a new Decommissioning Study on								
40	December 14, 2015, Docket No. 150265-EI and has presented the new accrual amount resulting from the study as a Company Adjustment in this filing.								
41									

FLORIDA PUBLIC SERVICE COMMISSION  
COMPANY: FLORIDA POWER & LIGHT COMPANY  
AND SUBSIDIARIES

EXPLANATION: Provide a schedule of the amounts charged to operating expenses, and the amounts accrued and charged to the provision account balances, for the last calendar year and test year. Indicate desired reserve balances and the basis for determining the desired balances.

Type of Data Shown:  
 Projected Test Year Ended 12/31/17  
 Prior Year Ended \_\_\_/\_\_\_/\_\_\_  
 Historical Test Year Ended \_\_\_/\_\_\_/\_\_\_

DOCKET NO.: 160021-EI

Witness: Robert E. Barrett, Jr.

Line No.	(1)	(2)	(3)	(\$000's)			(7)	(8)	(9)
				Balance Beginning of Period	Current Annual Accrual	Amount Charged to Reserve			
1									
2	<u>Account 228.1 - Property Insurance</u>	2017	119,382	-	-	1,080	120,462	N/A	-
3									
4	Balance reflects zero accrual per Commission Order								
5	No. PSC-10-0153-FOF-EI. The Company's forecast reflects								
6	an increase resulting from reinvested storm fund earnings.								
7									
8									
9	<u>Account 228.2 - Injuries and Damages</u>	2017	20,796	10,404	11,700	-	19,500	Estimated based on historical average	10,404
10									
11	The change in the projected reserve balance is based on								
12	historical averages of the monthly reserve activity. The								
13	reserve balance is determined on a case-by-case basis to								
14	provide adequate coverage for normal charges and liability								
15	suits pending. The reserve balance takes into account the								
16	extent of the proposed liability and the potential of loss.								
17									
18	<u>Account 228.4 - Miscellaneous</u>								
19									
20	- Nuclear Maintenance (A)	2017	70,800	86,310	99,354	-	57,755	Maintenance expenditures	86,310
21	- End of Life M&S Inventory (B)	2017	22,093	1,407	-	-	23,501	N/A	1,407
22	- Nuclear Last Core (C)	2017	100,649	11,754	-	-	112,403	N/A	11,754
23									
24									
25	(A) <u>Nuclear Maintenance:</u>								
26	Estimated nuclear maintenance costs for each nuclear unit's next planned outage are accrued over the period from the end of the last outage to the end of the next planned outage or								
27	approximately 18 months. Any difference between the estimated and actual costs are included in O&M expense when known. FPL has presented a change to this account to defer and								
28	amortize its nuclear maintenance costs, rather than the current treatment of accruing in advance, as a Company Adjustment in this filing.								
29									
30	(B) <u>End of Life M&amp;S Inventory:</u>								
31	Per FPSC Order No. 02-0055-PAA-EI, Docket No. 990324-EI, issued January 7, 2002, the cost of inventories estimated to exist at the end of plant operations will be recorded as a debit to maintenance								
32	expense and a credit to an unfunded reserve over the remaining life span at each nuclear site. The annual amounts reflected were determined and approved in Docket No. 100458-EI, Order No. PSC-11-0381-								
33	PAA-EI, issued October 7, 2011, and implemented as part of Docket No. 120015-EI, approved in Order No. PSC-13-0023-S-EI. FPL filed a new Decommissioning Study on December 14, 2015, Docket No.								
34	150265-EI and has presented the new accrual amount resulting from the study as a Company Adjustment in this filing.								
35									
36	(C) <u>Nuclear Last Core :</u>								
37	Per FPSC Order No. 02-0055-PAA-EI, Docket No. 991931-EI, issued January 7, 2002, the estimated value of unburned fuel that will remain in the fuel assemblies at the end of the last operating cycle will be								
38	recorded as a debit to base rate fuel expense and a credit to an unfunded reserve over the remaining life span at each nuclear unit. The annual amounts reflected were determined and approved in Docket No.								
39	100458-EI, Order No. PSC-11-0381-PAA-EI, issued October 7, 2011, and implemented as part of Docket No. 120015-EI, approved in Order No. PSC-13-0023-S-EI. FPL filed a new Decommissioning Study on								
40	December 14, 2015, Docket No. 150265-EI and has presented the new accrual amount resulting from the study as a Company Adjustment in this filing.								
41									



TOTAL ACCUMULATED DEFERRED INCOME TAXES

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: For each of the accumulated deferred income tax accounts (Nos. 190, 281, 282, 283), provide annual balances beginning with the historical base year in the last rate case and ending with the end of the test year.

Type of Data Shown:

Projected Test Year Ended 12/31/17

Prior Year Ended 12/31/16

Historical Test Year Ended 12/31/15

COMPANY: FLORIDA POWER & LIGHT COMPANY  
AND SUBSIDIARIES

DOCKET NO.: 160021-EI

(\$000)

Witnesses: Kim Ousdahl, Robert E. Barrett, Jr.

	(1)	(2)	(3)	(4)	(5)	(6)
Line No.	Annual Period	<u>Account 190</u> Accumulated Deferred Income Taxes Dr(Cr)	<u>Account 281</u> Accumulated Deferred Income Taxes Dr(Cr)	<u>Account 282</u> Accumulated Deferred Income Taxes Dr(Cr)	<u>Account 283</u> Accumulated Deferred Income Taxes Dr(Cr)	<u>Net</u> Accumulated Deferred Income Taxes Dr(Cr)
1						
2	2011	947,919	0	(4,472,581)	(1,078,009)	(4,602,670)
3	2012	875,933	0	(5,300,570)	(1,210,186)	(5,634,823)
4	2013	1,061,729	0	(6,052,146)	(1,270,514)	(6,260,931)
5	2014	994,777	0	(6,572,701)	(1,295,971)	(6,873,895)
6	2015	983,757	0	(7,152,033)	(1,561,804)	(7,730,081)
7	2016	999,085	0	(8,110,356)	(1,568,008)	(8,679,279)
8	2017	1,014,390	0	(8,778,082)	(1,507,286)	(9,270,978)
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Supporting Schedules:

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION  
 COMPANY: FLORIDA POWER & LIGHT COMPANY  
 AND SUBSIDIARIES

EXPLANATION: Provide an analysis of accumulated investment tax credits generated and amortization of investment tax credits on an annual basis beginning with the historical base year in the last rate case and ending with end of the test year.

Type of Data Shown:  
 Projected Test Year Ended 12/31/17  
 Prior Year Ended 12/31/16  
 Historical Test Year Ended 12/31/15

DOCKET NO.: 160021-EI

(\$000)

Witness: Kim Ousdahl, Robert E. Barrett, Jr.

Line No.	(1) Annual Period	(2) Beginning Balance	(3) Amortization	(4) Generated	(5) Ending Balance
1	2011	190,261	9,378	-	180,883
2	2012	180,883	8,308	-	172,575
3	2013	172,575	6,405	592	166,762
4	2014	166,762	6,615	1,561	161,708
5	2015	161,708	6,813	801	155,695
6	2016	157,869	7,484	118,186	268,570
7	2017	268,570	10,858	850	258,563
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13	Note: Totals may not add due to rounding.				
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Supporting Schedules:

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION  
 COMPANY: FLORIDA POWER & LIGHT COMPANY  
 AND SUBSIDIARIES

EXPLANATION: Provide the data specified for leasing arrangements  
 in effect during the test year and prior year.

Type of Data Shown:  
 Projected Test Year Ended 12/31/2017  
 Prior Year Ended 12/31/2016  
 Historical Test Year Ended \_\_\_/\_\_\_/\_\_\_

DOCKET NO.: 160021-EI

Witness: Robert E. Barrett, Jr., Roxane R.  
 Kennedy, Manuel B. Miranda

Line No.	(1)	(2)	(3) Amounts in \$000	(4)	(5)
1	Leasing Payments for prior year:		9,523	Pole Rent	
2			4,245	Reclaimed Water	
3			8,604	All Other	
4			<u>22,372</u>		
5					
6	Leasing Payments for test year:		9,765	Pole Rent	
7			4,243	Reclaimed Water	
8			9,049	All Other	
9			<u>23,057</u>		
10					
11	Leasing Payments, Remaining Life Contracts:		146,475	Pole Rent (A)	
12			88,955	Reclaimed Water (B)	
13			50,800	All Other	
14			<u>286,230</u>		
15					

Describe Leasing Agreements Whose Lifetime Costs Exceed \$10 Million

Asset	Original Cost	Annual Payment Amounts in \$000	Life of Contract	Disposition of Asset, Provision for Purchase
<b>POLE RENT</b>				
AT&T Pole Rent (Prior Year)	N/A	9,523	Indefinite	Agreement lasts for life of installed poles
AT&T Pole Rent (Test Year)	N/A	9,765	Indefinite	Agreement lasts for life of installed poles
<b>RECLAIMED WATER</b>				
West County Reclaimed Water (Prior Year)	N/A	4,245	Expiration Date 10/1/2040	No purchase option; Option to extend agreement for three consecutive ten year periods
West County Reclaimed Water (Test Year)	N/A	4,243	Expiration Date 10/1/2040	No purchase option; Option to extend agreement for three consecutive ten year periods
<b>ALL OTHER</b>				
General Office (Prior Year)	N/A	8,604	Expiration Date 4/30/2023	No Purchase Provision
General Office (Test Year)	N/A	9,049	Expiration Date 4/30/2023	No Purchase Provision
(A) Based on 15 years remaining life of poles times test year expense				
(B) Operating fee based on actual water usage/consumption				

FLORIDA PUBLIC SERVICE COMMISSION  
COMPANY: FLORIDA POWER & LIGHT COMPANY  
AND SUBSIDIARIES

EXPLANATION:

Provide a statement of changes in accounting policy for the test year and the prior year. If appropriate, explain any changes in accounting procedures for the projected test year and the effect, if any, of the use of a non-calendar test year.

Type of Data Shown:

Projected Test Year Ended 12/31/17  
 Prior Year Ended 12/31/16  
 Historical Test Year Ended   /  /  

DOCKET NO.: 160021-EI

Witness: Kim Ousdahl

Line  
No.

(1)

1 There were no changes in accounting policy in the test year or prior year affecting rate base.

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Supporting Schedules:

Recap Schedules: