

**BEFORE THE  
FLORIDA PUBLIC SERVICE COMMISSION**

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

**MINIMUM FILING REQUIREMENTS  
2018 SUBSEQUENT YEAR  
ADJUSTMENT SCHEDULES**

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COMPANY: FLORIDA POWER & LIGHT COMPANY  
 AND SUBSIDIARIES

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

Type of Data Shown:  
 \_\_\_ Projected Test Year Ended \_\_\_/\_\_\_/\_\_\_  
 \_\_\_ Prior Year Ended \_\_\_/\_\_\_/\_\_\_  
 \_\_\_ Historical Test Year Ended \_\_\_/\_\_\_/\_\_\_  
 Proj. Subsequent Year Ended 12/31/18  
 Witness: Kim Ousdahl

DOCKET NO.: 160021-EI

	(1)	(2)	(3)
Line No.	DESCRIPTION	SOURCE	AMOUNT (\$000)
1			
2	JURISDICTIONAL ADJUSTED RATE BASE <sup>(1)</sup>	SCHEDULE B-1	\$ 33,870,897
3			
4	RATE OF RETURN ON RATE BASE REQUESTED	SCHEDULE D-1A	<u>6.71%</u>
5			
6	JURISDICTIONAL NET OPERATING INCOME REQUESTED	LINE 2 X LINE 4	\$ 2,271,063
7			
8	JURISDICTIONAL ADJUSTED NET OPERATING INCOME <sup>(1)</sup>	SCHEDULE C-1	<u>\$ 1,575,711</u>
9			
10	NET OPERATING INCOME DEFICIENCY (EXCESS)	LINE 6 - LINE 8	\$ 695,352
11			
12	EARNED RATE OF RETURN	LINE 8 / LINE 2	<u>4.65%</u>
13			
14	NET OPERATING INCOME MULTIPLIER	SCHEDULE C-44	<u>1.63024</u>
15			
16	REVENUE REQUIREMENT <sup>(2)</sup>	LINE 10 X LINE 14	<u>\$ 1,133,593</u>
17			
18	2017 REVENUE INCREASE REQUESTED	SEE NOTE 3	\$ 871,301
19			
20	RATE INCREASE REQUESTED (AFTER FULL 2017 RATE INCREASE)	LINE 16 - LINE 18	\$ 262,292
21			
22	<u>Notes:</u>		
23	(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		
24	and monthly earnings surveillance reporting.		
25	(2) Total requested increase, excluding the effect of proposed company adjustments related to cost recovery clauses shown on MFR C-2, is \$1,135,597,000.		
26	(3) 2017 Revenue increase requested on Test Year MFR A-1, \$866,354,000 adjusted for 2018 Sales Growth.		
27			
28			
29			
30			
31			
32			
33			
34			

FLORIDA PUBLIC SERVICE COMMISSION  
COMPANY: FLORIDA POWER & LIGHT COMPANY  
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EXPLANATION: For each rate, calculate typical monthly bills for present rates and proposed rates.  
**Rate Schedule - RS-1**

Type of Data Shown:  
\_\_\_ Projected Test Year Ended: \_\_\_/\_\_\_/\_\_\_  
\_\_\_ Prior Year Ended: \_\_\_/\_\_\_/\_\_\_  
\_\_\_ Historical Test Year Ended: \_\_\_/\_\_\_/\_\_\_  
 Proj. Subsequent Yr Ended: 12/31/18  
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	Percent	Present	Proposed
																			(18)-(10)	(19)/(10)	(10)/(2)	(18)/(2)
1																						
2	250		\$20.50	\$5.43	\$0.47	\$0.87	\$0.66	\$0.34	\$0.72	\$28.99	\$24.90	\$5.43	\$0.47	\$0.87	\$0.66	\$0.34	\$0.84	\$33.51	\$4.52	15.59%	11.60	13.40
3	500		\$33.13	\$10.87	\$0.93	\$1.74	\$1.32	\$0.67	\$1.25	\$49.91	\$39.80	\$10.87	\$0.93	\$1.74	\$1.32	\$0.67	\$1.42	\$56.75	\$6.84	13.70%	9.98	11.35
4	750		\$45.76	\$16.30	\$1.40	\$2.61	\$1.97	\$1.01	\$1.77	\$70.82	\$54.69	\$16.30	\$1.40	\$2.61	\$1.97	\$1.01	\$2.00	\$79.98	\$9.16	12.93%	9.44	10.66
5	1,000		\$58.39	\$21.73	\$1.86	\$3.48	\$2.63	\$1.34	\$2.29	\$91.72	\$69.59	\$21.73	\$1.86	\$3.48	\$2.63	\$1.34	\$2.58	\$103.21	\$11.49	12.53%	9.17	10.32
6	1,250		\$73.83	\$29.66	\$2.33	\$4.35	\$3.29	\$1.68	\$2.95	\$118.09	\$86.99	\$29.66	\$2.33	\$4.35	\$3.29	\$1.68	\$3.29	\$131.59	\$13.50	11.43%	9.45	10.53
7	1,500		\$89.28	\$37.60	\$2.79	\$5.22	\$3.95	\$2.01	\$3.61	\$144.46	\$104.39	\$37.60	\$2.79	\$5.22	\$3.95	\$2.01	\$4.00	\$159.96	\$15.50	10.73%	9.63	10.66
8	1,750		\$104.72	\$45.53	\$3.26	\$6.09	\$4.60	\$2.35	\$4.27	\$170.82	\$121.78	\$45.53	\$3.26	\$6.09	\$4.60	\$2.35	\$4.71	\$188.32	\$17.50	10.24%	9.76	10.76
9	2,000		\$120.16	\$53.46	\$3.72	\$6.96	\$5.26	\$2.68	\$4.93	\$197.17	\$139.18	\$53.46	\$3.72	\$6.96	\$5.26	\$2.68	\$5.42	\$216.68	\$19.51	9.90%	9.86	10.83
10	2,250		\$135.60	\$61.39	\$4.19	\$7.83	\$5.92	\$3.02	\$5.59	\$223.54	\$156.58	\$61.39	\$4.19	\$7.83	\$5.92	\$3.02	\$6.13	\$245.06	\$21.52	9.63%	9.94	10.89
11	2,500		\$151.05	\$69.33	\$4.65	\$8.70	\$6.58	\$3.35	\$6.25	\$249.91	\$173.98	\$69.33	\$4.65	\$8.70	\$6.58	\$3.35	\$6.84	\$273.43	\$23.52	9.41%	10.00	10.94
12	2,750		\$166.49	\$77.26	\$5.12	\$9.57	\$7.23	\$3.69	\$6.91	\$276.27	\$191.37	\$77.26	\$5.12	\$9.57	\$7.23	\$3.69	\$7.54	\$301.78	\$25.51	9.23%	10.05	10.97
13	3,000		\$181.93	\$85.19	\$5.58	\$10.44	\$7.89	\$4.02	\$7.57	\$302.62	\$208.77	\$85.19	\$5.58	\$10.44	\$7.89	\$4.02	\$8.25	\$330.14	\$27.52	9.09%	10.09	11.00
14																						
15																						
16		CUSTOMER CHARGE																				
17		ENERGY CHARGE																				
18		First 1,000 kWh				CENTS/KWH				5.052								5.959				
19		All Additional kWh				CENTS/KWH				6.177								6.959				
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.  
**Rate Schedule - GS-1**

Type of Data Shown:  
 Projected Test Year Ended: \_\_\_/\_\_\_/\_\_\_  
 Prior Year Ended: \_\_\_/\_\_\_/\_\_\_  
 Historical Test Year Ended: \_\_\_/\_\_\_/\_\_\_  
 Proj. Subsequent Yr Ended: 12/31/18  
 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																						
2	500		\$35.30	\$12.51	\$0.89	\$1.63	\$1.26	\$0.60	\$1.34	\$53.53	\$40.96	\$12.51	\$0.89	\$1.63	\$1.26	\$0.60	\$1.48	\$59.33	\$5.80	10.84%	10.71	11.87
3	1,000		\$62.85	\$25.02	\$1.77	\$3.26	\$2.51	\$1.20	\$2.48	\$99.09	\$69.91	\$25.02	\$1.77	\$3.26	\$2.51	\$1.20	\$2.66	\$106.33	\$7.24	7.31%	9.91	10.63
4	1,500		\$90.40	\$37.53	\$2.66	\$4.89	\$3.77	\$1.80	\$3.62	\$144.67	\$98.87	\$37.53	\$2.66	\$4.89	\$3.77	\$1.80	\$3.83	\$153.35	\$8.68	6.00%	9.84	10.22
5	2,000		\$117.95	\$50.04	\$3.54	\$6.52	\$5.02	\$2.40	\$4.76	\$190.23	\$127.82	\$50.04	\$3.54	\$6.52	\$5.02	\$2.40	\$5.01	\$200.35	\$10.12	5.32%	9.51	10.02
6	2,500		\$145.50	\$62.55	\$4.43	\$8.15	\$6.28	\$3.00	\$5.90	\$235.81	\$156.78	\$62.55	\$4.43	\$8.15	\$6.28	\$3.00	\$6.18	\$247.37	\$11.56	4.90%	9.43	9.89
7	3,000		\$173.05	\$75.06	\$5.31	\$9.78	\$7.53	\$3.60	\$7.03	\$281.36	\$185.73	\$75.06	\$5.31	\$9.78	\$7.53	\$3.60	\$7.36	\$294.37	\$13.01	4.62%	9.38	9.81
8	4,000		\$228.15	\$100.08	\$7.08	\$13.04	\$10.04	\$4.80	\$9.31	\$372.50	\$243.64	\$100.08	\$7.08	\$13.04	\$10.04	\$4.80	\$9.71	\$388.39	\$15.89	4.27%	9.31	9.71
9	5,000		\$283.25	\$125.10	\$8.85	\$16.30	\$12.55	\$6.00	\$11.59	\$463.64	\$301.55	\$125.10	\$8.85	\$16.30	\$12.55	\$6.00	\$12.06	\$482.41	\$18.77	4.05%	9.27	9.65
10																						
11																						
12		CUSTOMER CHARGE																				
13		ENERGY CHARGE				CENTS/KWH																
14		FUEL CHARGE				CENTS/KWH																
15		CONSERVATION CHARGE				CENTS/KWH																
16		CAPACITY CHARGE				CENTS/KWH																
17		ENVIRONMENTAL CHARGE				CENTS/KWH																
18		STORM CHARGE				CENTS/KWH																
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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  
DOCKET NO.: 160021-EI

EXPLANATION: For each rate, calculate typical monthly bills for present rates and proposed rates.  
**Rate Schedule - GSD-1**

Type of Data Shown:  
 Projected Test Year Ended: \_\_\_/\_\_\_/\_\_\_  
 Prior Year Ended: \_\_\_/\_\_\_/\_\_\_  
 Historical Test Year Ended: \_\_\_/\_\_\_/\_\_\_  
 Proj. Subsequent Yr Ended: 12/31/18  
 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)-(10)	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)	(22)	
1																									
2	50	11,000	\$667	\$275	\$31	\$55	\$26	\$9	\$27	\$1,089	\$823	\$275	\$31	\$55	\$26	\$9	\$31	\$1,249	\$159	14.63%	9.90	11.35			
3	50	32,850	\$1,090	\$822	\$31	\$55	\$77	\$28	\$54	\$2,154	\$1,344	\$822	\$31	\$55	\$77	\$28	\$60	\$2,415	\$261	12.09%	6.56	7.35			
4	250	73,000	\$3,602	\$1,826	\$153	\$273	\$170	\$62	\$156	\$6,241	\$4,443	\$1,826	\$153	\$273	\$170	\$62	\$178	\$7,104	\$863	13.83%	8.55	9.73			
5	250	109,500	\$4,308	\$2,739	\$153	\$273	\$255	\$93	\$201	\$8,020	\$5,314	\$2,739	\$153	\$273	\$255	\$93	\$226	\$9,052	\$1,032	12.86%	7.32	8.27			
6	250	164,250	\$5,367	\$4,108	\$153	\$273	\$383	\$140	\$267	\$10,689	\$6,621	\$4,108	\$153	\$273	\$383	\$140	\$299	\$11,975	\$1,286	12.03%	6.51	7.29			
7																									
8																									
9		CUSTOMER CHARGE								\$20.24															
10		DEMAND				\$/KW				\$8.68															
11		ENERGY CHARGE				CENTS/KWH				1.934															
12		FUEL CHARGE				CENTS/KWH				2.501															
13		CONSERVATION CHARGE				\$/KW				\$0.61															
14		CAPACITY CHARGE				\$/KW				\$1.09															
15		ENVIRONMENTAL CHARGE				CENTS/KWH				0.233															
16		STORM CHARGE				CENTS/KWH				0.085															
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.																							
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24																									
25																									
26																									
27																									

FLORIDA PUBLIC SERVICE COMMISSION  
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DOCKET NO.: 160021-EI

EXPLANATION: For each rate, calculate typical monthly bills for present rates and proposed rates.  
Rate Schedule - GSLD-2

Type of Data Shown:  
 Projected Test Year Ended: \_\_\_/\_\_\_/\_\_\_  
 Prior Year Ended: \_\_\_/\_\_\_/\_\_\_  
 Historical Test Year Ended: \_\_\_/\_\_\_/\_\_\_  
 Proj. Subsequent Yr Ended: 12/31/18  
 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)-(10)	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)	(22)
1																								
2	2000	584,000	\$28,255	\$14,495	\$1,400	\$2,380	\$1,197	\$292	\$1,231	\$49,251	\$38,853	\$14,495	\$1,400	\$2,380	\$1,197	\$292	\$1,503	\$60,120	\$10,869	22.07%	8.43	10.29		
3	2000	876,000	\$32,013	\$21,742	\$1,400	\$2,380	\$1,796	\$438	\$1,533	\$61,302	\$44,042	\$21,742	\$1,400	\$2,380	\$1,796	\$438	\$1,841	\$73,639	\$12,337	20.13%	7.00	8.41		
4	2000	1,095,000	\$34,832	\$27,178	\$1,400	\$2,380	\$2,245	\$548	\$1,759	\$70,341	\$47,933	\$27,178	\$1,400	\$2,380	\$2,245	\$548	\$2,094	\$83,777	\$13,437	19.10%	6.42	7.65		
5	2000	1,314,000	\$37,650	\$32,613	\$1,400	\$2,380	\$2,694	\$657	\$1,984	\$79,379	\$51,825	\$32,613	\$1,400	\$2,380	\$2,694	\$657	\$2,348	\$93,917	\$14,538	18.31%	6.04	7.15		
6																								
7																								
8		CUSTOMER CHARGE																						
9		DEMAND				\$/KW																		
10		ENERGY CHARGE				CENTS/KWH																		
11		FUEL CHARGE				CENTS/KWH																		
12		CONSERVATION CHARGE				\$/KW																		
13		CAPACITY CHARGE				\$/KW																		
14		ENVIRONMENTAL CHARGE				CENTS/KWH																		
15		STORM CHARGE				CENTS/KWH																		
16																								
17																								
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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  
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AND SUBSIDIARIES  
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EXPLANATION: For each rate, calculate typical monthly bills for present rates and proposed rates.  
**Rate Schedule - GSLD-3**

Type of Data Shown:  
 \_\_\_ Projected Test Year Ended: \_\_\_/\_\_\_/\_\_\_  
 \_\_\_ Prior Year Ended: \_\_\_/\_\_\_/\_\_\_  
 \_\_\_ Historical Test Year Ended: \_\_\_/\_\_\_/\_\_\_  
 Proj. Subsequent Yr Ended: 12/31/18  
 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)-(10)	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)	(22)	
1																									
2	5000	1,460,000	\$56,128	\$35,420	\$3,600	\$6,100	\$2,920	\$117	\$2,674	\$106,959	\$72,572	\$35,420	\$3,600	\$6,100	\$2,920	\$117	\$3,096	\$123,824	\$16,866	15.77%	7.33	8.48			
3	5000	2,190,000	\$62,932	\$53,129	\$3,600	\$6,100	\$4,380	\$175	\$3,341	\$133,658	\$81,296	\$53,129	\$3,600	\$6,100	\$4,380	\$175	\$3,812	\$152,493	\$18,835	14.09%	6.10	6.96			
4	5000	3,285,000	\$73,137	\$79,694	\$3,600	\$6,100	\$6,570	\$263	\$4,343	\$173,707	\$94,381	\$79,694	\$3,600	\$6,100	\$6,570	\$263	\$4,887	\$195,495	\$21,788	12.54%	5.29	5.95			
5																									
6																									
7		CUSTOMER CHARGE																							
8		DEMAND																							
9		ENERGY CHARGE																							
10		FUEL CHARGE																							
11		CONSERVATION CHARGE																							
12		CAPACITY CHARGE																							
13		ENVIRONMENTAL CHARGE																							
14		STORM CHARGE																							
15																									
16																									
17		PSC-approved 2016 clause factors used for both present and proposed rates.																							
18		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;																							
19		2) Exhibits TCC-2 and TCC-4 reflect actual 2016 WCEC3 recovery factors in 2016 and projected recovery for 2017 through 2020.																							
20																									
21																									
22																									
23																									
24																									
25																									
26																									
27																									



2018 SUBSEQUENT YEAR ADJUSTMENT

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 \_\_\_/\_\_\_/\_\_\_  
 \_\_\_ Prior Year Ended \_\_\_/\_\_\_/\_\_\_  
 \_\_\_ Historical Test Year Ended \_\_\_/\_\_\_/\_\_\_  
 \_X Proj. Subsequent Yr. Ended 12/31/18  
 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	5.052	5.959	18.0%
6		All additional kWh	6.177	6.959	12.7%
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	10.616	16.0%
14		Off-Peak	(4.072)	(4.722)	16.0%
15					
16					
17	GS-1	General Service - Non Demand (0-20 kW)			
18		Customer Charge/Minimum			
19		Metered	\$7.75	\$12.00	54.8%
20		Unmetered Service Credit	(\$6.77)	(\$5.00)	-26.1%
21					
22		Base Energy Charge (¢ per kWh)	5.510	5.791	5.1%
23					
24					
25	GST-1	General Service - Non Demand - Time of Use (0-20 kW)			
26		Customer Charge/Minimum	\$15.21	\$12.00	-21.1%
27					
28		Base Energy Charge (¢ per kWh)			
29		On-Peak	10.037	10.692	6.5%
30		Off-Peak	3.484	3.662	5.1%
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.				

Supporting Schedules: E-13d, E-14

Recap Schedules:

2018 SUBSEQUENT YEAR ADJUSTMENT

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

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 Proj. Subsequent Yr. Ended 12/31/18  
 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)	\$8.68	\$10.70	23.3%
5					
6		Base Energy Charge (¢ per kWh)	1.934	2.387	23.4%
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)	\$8.68	\$10.70	23.3%
13					
14		Base Energy Charge (¢ per kWh)			
15		On-Peak	4.114	4.869	18.4%
16		Off-Peak	1.045	1.288	23.3%
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)	\$9.94	\$13.40	34.8%
23					
24		Base Energy Charge (¢ per kWh)	1.430	1.954	36.6%
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)	\$9.94	\$13.40	34.8%
31					
32		Base Energy Charge (¢ per kWh)			
33		On-Peak	2.380	3.222	35.4%
34		Off-Peak	1.035	1.400	35.3%
35					
36					
37					
38					
39					
40					
41					

\* 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.

2018 SUBSEQUENT YEAR ADJUSTMENT

FLORIDA PUBLIC SERVICE COMMISSION  
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 AND SUBSIDIARIES  
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 Proj. Subsequent Yr. Ended 12/31/18  
 Witness: Tiffany C. Cohen

LINE NO.	(1) CURRENT RATE SCHEDULE	(2) TYPE OF CHARGE	(3) CURRENT RATE*	(4) PROPOSED RATE	(5) PERCENT INCREASE
1	CS-1	Curtailable Service (500-1999 kW)			
2		Customer Charge	\$89.93	\$100.00	11.2%
3					
4		Demand Charge (\$/kW)	\$9.94	\$13.40	34.8%
5					
6		Base Energy Charge (¢ per kWh)	1.430	1.954	36.6%
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	Curtailable Service -Time of Use (500-1999 kW)			
16		Customer Charge	\$89.93	\$100.00	11.2%
17					
18		Demand Charge - On-Peak (\$/kW)	\$9.94	\$13.40	34.8%
19					
20		Base Energy Charge (¢ per kWh)			
21		On-Peak	2.380	3.222	35.4%
22		Off-Peak	1.035	1.400	35.3%
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	\$275.00	25.4%
33					
34		Demand Charge (\$/kW)	\$10.26	\$14.10	37.4%
35					
36		Base Energy Charge (¢ per kWh)	1.287	1.777	38.1%
37					
38					
39					
40					
41					

\* 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.

2018 SUBSEQUENT YEAR ADJUSTMENT

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 \_\_\_/\_\_\_/\_\_\_  
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 X Proj. Subsequent Yr. Ended 12/31/18  
 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	\$275.00	25.4%
3					
4		Demand Charge - On-Peak (\$/kW)	\$10.26	\$14.10	37.4%
5					
6		Base Energy Charge (¢ per kWh)			
7		On-Peak	2.041	2.785	36.5%
8		Off-Peak	1.003	1.380	37.6%
9					
10					
11	CS-2	Curtailable Service (2000 kW +)			
12		Customer Charge	\$247.32	\$300.00	21.3%
13					
14		Demand Charge (\$/kW)	\$10.26	\$14.10	37.4%
15					
16		Base Energy Charge (¢ per kWh)	1.287	1.777	38.1%
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	Curtailable Service -Time of Use (2000 kW +)			
26		Customer Charge	\$247.32	\$300.00	21.3%
27					
28		Demand Charge - On-Peak (\$/kW)	\$10.26	\$14.10	37.4%
29					
30		Base Energy Charge (¢ per kWh)			
31		On-Peak	2.041	2.785	36.5%
32		Off-Peak	1.003	1.380	37.6%
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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2018 SUBSEQUENT YEAR ADJUSTMENT

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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 X Proj. Subsequent Yr. Ended 12/31/18  
 Witness: Tiffany C. Cohen

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	\$3,125.00	92.8%
3					
4		Demand Charge (\$/kW)	\$8.18	\$10.40	27.1%
5					
6		Base Energy Charge (¢ per kWh)	0.932	1.195	28.2%
7					
8					
9	GSLDT-3	General Service Large Demand - Time of Use (2000 kW +)			
10		Customer Charge	\$1,620.94	\$3,125.00	92.8%
11					
12		Demand Charge - On-Peak (\$/kW)	\$8.18	\$10.40	27.1%
13					
14		Base Energy Charge (¢ per kWh)			
15		On-Peak	1.043	1.354	29.8%
16		Off-Peak	0.892	1.138	27.6%
17					
18					
19	CS-3	Curtailable Service (2000 kW +)			
20		Customer Charge	\$1,649.04	\$3,150.00	91.0%
21					
22		Demand Charge (\$/kW)	\$8.18	\$10.40	27.1%
23					
24		Base Energy Charge (¢ per kWh)	0.932	1.195	28.2%
25					
26		Monthly Credit (per kW)	(\$1.93)	(\$1.93)	0.0%
27					
28		Charges for Non-Compliance of Curtailment Demand			
29		Rebiling 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%
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.				

Supporting Schedules: E-13d, E-14

Recap Schedules:

2018 SUBSEQUENT YEAR ADJUSTMENT

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

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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	CST-3	Curtailed Service -Time of Use (2000 kW +)			
2		Customer Charge	\$1,649.04	\$3,150.00	91.0%
3					
4		Demand Charge - On-Peak (\$/kW)	\$8.18	\$10.40	27.1%
5					
6		Base Energy Charge (¢ per kWh)			
7		On-Peak	1.043	1.354	29.8%
8		Off-Peak	0.892	1.138	27.6%
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)	6.845	8.409	22.8%
21					
22					
23	MET	Metropolitan Transit Service			
24		Customer Charge	\$449.67	\$775.00	72.3%
25					
26		Base Demand Charge (\$/kW)	\$12.38	\$14.30	15.5%
27					
28		Base Energy Charge (¢ per kWh)	1.661	1.932	16.3%
29					
30					
31					
32					
33					
34					
35					
36					
37					
38					
39					
40					
41					

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 Proj. Subsequent Yr. Ended 12/31/18  
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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	\$150.00	33.4%
4		(D) above 500kW	\$168.63	\$300.00	77.9%
5		(T) transmission	\$2,220.26	\$3,275.00	47.5%
6					
7		Base Demand Charge (\$/kW)			
8		per kW of Max Demand All kW:			
9		(G) 200-499kW	\$3.82	\$5.10	33.5%
10		(D) above 500kW	\$3.49	\$5.90	69.1%
11		(T) transmission	None	None	N/A
12					
13					
14		per kW of Load Control On-Peak:			
15		(G) 200-499kW	\$2.52	\$3.40	34.9%
16		per kW of Load Control On-Peak:			
17		(D) above 500kW	\$2.52	\$4.30	70.6%
18		(T) transmission	\$2.47	\$4.50	82.2%
19					
20					
21					
22		Per kW of Firm On-Peak Demand			
23		(G) 200-499kW	\$9.28	\$12.40	33.6%
24		(D) above 500kW	\$9.06	\$15.30	68.9%
25		(T) transmission	\$9.15	\$16.90	84.7%
26					
27		Base Energy Charge (¢ per kWh)			
28		On-Peak			
29		(G) 200-499kW	1.425	1.899	33.3%
30		(D) above 500kW	0.822	1.381	68.0%
31		(T) transmission	0.731	1.351	84.8%
32		Off-Peak			
33		(G) 200-499kW	1.425	1.899	33.3%
34		(D) above 500kW	0.822	1.381	68.0%
35		(T) transmission	0.731	1.351	84.8%
36					
37		Excess "Firm Demand" or Termination Charge			
38		□ Up to prior 60 months of service			
39			Difference between Firm and Load-Control On-Peak Demand Charge	Difference between Firm and Load-Control On-Peak Demand Charge	
40					
41		□ Penalty Charge per kW for each month of rebilling	\$1.08	\$1.08	0.0%
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Supporting Schedules: E-13d, E-14

Recap Schedules:

2018 SUBSEQUENT YEAR ADJUSTMENT

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 X Proj. Subsequent Yr. Ended 12/31/18  
 Witness: Tiffany C. Cohen

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	\$150.00	-71.9%
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					
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 purposes consistent with FPL's 2013 rate settlement approved in Commission Order No. PSC 13-0023-S-EI.



2018 SUBSEQUENT YEAR ADJUSTMENT

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 \_\_\_/\_\_\_/\_\_\_  
 \_\_\_ Prior Year Ended \_\_\_/\_\_\_/\_\_\_  
 \_\_\_ Historical Test Year Ended \_\_\_/\_\_\_/\_\_\_  
X Proj. Subsequent Yr. Ended 12/31/18  
 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	\$1.91	4.4%
4		Sodium Vapor 9,500 lu 100 watts	\$1.84	\$1.92	4.3%
5		Sodium Vapor 16,000 lu 150 watts	\$1.87	\$1.95	4.3%
6		Sodium Vapor 22,000 lu 200 watts	\$2.38	\$2.48	4.2%
7		Sodium Vapor 50,000 lu 400 watts	\$2.39	\$2.49	4.2%
8		* Sodium Vapor 27,500 lu 250 watts	\$2.60	\$2.71	4.2%
9		* Sodium Vapor 140,000 lu 1,000 watts	\$4.65	\$4.85	4.3%
10		* Mercury Vapor 6,000 lu 140 watts	\$1.64	\$1.71	4.3%
11		* Mercury Vapor 8,600 lu 175 watts	\$1.64	\$1.71	4.3%
12		* Mercury Vapor 11,500 lu 250 watts	\$2.37	\$2.47	4.2%
13		* Mercury Vapor 21,500 lu 400 watts	\$2.33	\$2.43	4.3%
14					
15		Energy Non-Fuel			
16		Sodium Vapor 6,300 lu 70 watts	\$0.81	\$1.10	35.8%
17		Sodium Vapor 9,500 lu 100 watts	\$1.14	\$1.55	36.0%
18		Sodium Vapor 16,000 lu 150 watts	\$1.67	\$2.27	35.9%
19		Sodium Vapor 22,000 lu 200 watts	\$2.46	\$3.33	35.4%
20		Sodium Vapor 50,000 lu 400 watts	\$4.69	\$6.35	35.4%
21		* Sodium Vapor 27,500 lu 250 watts	\$3.24	\$4.39	35.5%
22		* Sodium Vapor 140,000 lu 1,000 watts	\$11.47	\$15.54	35.5%
23		* Mercury Vapor 6,000 lu 140 watts	\$1.73	\$2.34	35.3%
24		* Mercury Vapor 8,600 lu 175 watts	\$2.15	\$2.91	35.4%
25		* Mercury Vapor 11,500 lu 250 watts	\$2.90	\$3.93	35.5%
26		* Mercury Vapor 21,500 lu 400 watts	\$4.47	\$6.05	35.3%
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.				

Supporting Schedules: E-13d, E-14

Recap Schedules:

2018 SUBSEQUENT YEAR ADJUSTMENT

FLORIDA PUBLIC SERVICE COMMISSION  
 COMPANY: FLORIDA POWER & LIGHT COMPANY  
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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		Option closed to new installations	
4		Sodium Vapor 6,300 lu 70 watts	\$2.67	\$2.96	10.9%
5		Sodium Vapor 9,500 lu 100 watts	\$3.01	\$3.42	13.6%
6		Sodium Vapor 16,000 lu 150 watts	\$3.57	\$4.17	16.8%
7		Sodium Vapor 22,000 lu 200 watts	\$4.85	\$5.72	17.9%
8		Sodium Vapor 50,000 lu 400 watts	\$7.09	\$8.75	23.4%
9	*	Sodium Vapor 27,500 lu 250 watts	\$5.84	\$6.99	19.7%
10	*	Sodium Vapor 140,000 lu 1,000 watts	\$16.22	\$20.29	25.1%
11	*	Mercury Vapor 6,000 lu 140 watts	\$3.40	\$4.01	17.9%
12	*	Mercury Vapor 8,600 lu 175 watts	\$3.82	\$4.58	19.9%
13	*	Mercury Vapor 11,500 lu 250 watts	\$5.31	\$6.34	19.4%
14	*	Mercury Vapor 21,500 lu 400 watts	\$6.84	\$8.42	23.1%
15					
16		Energy Only			
17		Sodium Vapor 6,300 lu 70 watts	\$0.81	\$1.10	35.8%
18		Sodium Vapor 9,500 lu 100 watts	\$1.14	\$1.55	36.0%
19		Sodium Vapor 16,000 lu 150 watts	\$1.67	\$2.27	36.0%
20		Sodium Vapor 22,000 lu 200 watts	\$2.46	\$3.33	35.4%
21		Sodium Vapor 50,000 lu 400 watts	\$4.69	\$6.35	35.4%
22	*	Sodium Vapor 27,500 lu 250 watts	\$3.24	\$4.39	35.5%
23	*	Sodium Vapor 140,000 lu 1,000 watts	\$11.47	\$15.54	35.5%
24	*	Mercury Vapor 6,000 lu 140 watts	\$1.73	\$2.34	35.3%
25	*	Mercury Vapor 8,600 lu 175 watts	\$2.15	\$2.91	35.3%
26	*	Mercury Vapor 11,500 lu 250 watts	\$2.90	\$3.93	35.5%
27	*	Mercury Vapor 21,500 lu 400 watts	\$4.47	\$6.05	35.3%
28					
29		Non-Fuel Energy (¢ per kWh)	2.791	3.781	35.5%
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				
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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	\$5.31	12.5%
4		Concrete Pole / Steel Pole	\$6.47	\$7.30	12.8%
5		Fiberglass Pole	\$7.66	\$8.64	12.8%
6		Underground conductors not under paving (¢ per foot)	3.700	4.040	9.2%
7		Underground conductors under paving (¢ per foot)	9.050	9.880	9.2%
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		3.678	
15		Metered Customer		\$15.00	
16					
17					
18					
19	PL-1	Premium Lighting			
20		Present Value Revenue Requirement			
21		Multiplier	1.1941	1.2100	1.3%
22					
23		Monthly Rate			
24		Facilities ( Percentage of total work order cost)			
25		10 Year Payment Option	1.362%	1.409%	3.4%
26		20 Year Payment Option	0.925%	0.972%	5.1%
27					
28		Maintenance	FPL's estimated cost of	FPL's estimated cost of	
29			maintaining facilities	maintaining facilities	
30					
31		Termination Factors			
32		10 Year Payment Option			
33			1	1.1941	1.2100
34			2	1.0306	1.0410
35			3	0.9473	0.9588
36			4	0.8575	0.8698
37			5	0.7608	0.7733
38			6	0.6565	0.6688
39					
40					
41					

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2018 SUBSEQUENT YEAR ADJUSTMENT

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 COMPANY: FLORIDA POWER & LIGHT COMPANY  
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 X Proj. Subsequent Yr. Ended 12/31/18  
 Witness: Tiffany C. Cohen

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		7	0.5441	0.5556	2.1%
3		8	0.4230	0.4329	2.4%
4		9	0.2924	0.3000	2.6%
5		10	0.1517	0.1560	2.9%
6		>10	0.0000	0.0000	N/A
7					
8		20 Year Payment Option			
9		1	1.1941	1.2100	1.3%
10		2	1.0831	1.0934	1.0%
11		3	1.0563	1.0679	1.1%
12		4	1.0275	1.0403	1.2%
13		5	0.9965	1.0104	1.4%
14		6	0.9630	0.9781	1.6%
15		7	0.9269	0.9430	1.7%
16		8	0.8880	0.9050	1.9%
17		9	0.8461	0.8638	2.1%
18		10	0.8009	0.8192	2.3%
19		11	0.7523	0.7709	2.5%
20		12	0.6998	0.7185	2.7%
21		13	0.6432	0.6618	2.9%
22		14	0.5823	0.6004	3.1%
23		15	0.5166	0.5338	3.3%
24		16	0.4458	0.4616	3.6%
25		17	0.3695	0.3835	3.8%
26		18	0.2872	0.2988	4.0%
27		19	0.1985	0.2071	4.3%
28		20	0.1030	0.1077	4.6%
29		>20	0.0000	0.0000	N/A
30					
31		Non-Fuel Energy (¢ per kWh)	2.791	3.781	35.5%
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	
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 purposes consistent with FPL's 2013 rate settlement approved in Commission Order No. PSC 13-0023-S-EI.			

2018 SUBSEQUENT YEAR ADJUSTMENT

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 COMPANY: FLORIDA POWER & LIGHT COMPANY  
 AND SUBSIDIARIES  
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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	\$2.45	0.8%
19		Sodium Vapor 50,000 lu 400 watts	\$2.39	\$2.41	0.8%
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	\$2.36	0.9%
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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43	purposes consistent with FPL's 2013 rate settlement approved in Commission Order No. PSC 13-0023-S-EI.				

2018 SUBSEQUENT YEAR ADJUSTMENT

FLORIDA PUBLIC SERVICE COMMISSION  
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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		Option closed to new installations	
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)	2.816	2.845	1.0%
26					
27		Other Charges			
28		Wood Pole	\$9.69	\$10.10	4.2%
29		Concrete Pole	\$13.08	\$13.64	4.3%
30		Fiberglass Pole	\$15.38	\$16.04	4.3%
31		Underground conductors excluding			
32		Trenching per foot (\$ per foot)	1.078	1.080	0.2%
33		Down-guy, Anchor and Protector	9.34	9.36	0.2%
34					
35	SL-2	Traffic Signal Service			
36		Base Energy Charge (¢ per kWh)	4.598	4.627	0.6%
37		Minimum Charge at each point	\$3.24	\$3.24	0.0%
38					
39	SL-2M	Traffic Signal Service			
40		Non-Fuel Energy Only		4,515	NA
41		Metered Customer		15.00	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	\$450.00	6.7%
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	\$4.19	38.3%
10		SST-1(D2)	\$3.03	\$4.19	38.3%
11		SST-1(D3)	\$3.03	\$4.19	38.3%
12		SST-1(T)	N/A	N/A	N/A
13					
14		Reservation Demand \$/kW			
15		SST-1(D1)	\$1.23	\$1.40	13.8%
16		SST-1(D2)	\$1.23	\$1.40	13.8%
17		SST-1(D3)	\$1.23	\$1.40	13.8%
18		SST-1(T)	\$1.28	\$1.14	-10.9%
19					
20		Daily Demand (On-Peak) \$/kW			
21		SST-1(D1)	\$0.60	\$0.67	11.7%
22		SST-1(D2)	\$0.60	\$0.67	11.7%
23		SST-1(D3)	\$0.60	\$0.67	11.7%
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	1.199	21.8%
32		SST-1(D2)	0.984	1.199	21.8%
33		SST-1(D3)	0.984	1.199	21.8%
34		SST-1(T)	0.957	1.106	15.6%
35		Non-Fuel Energy - Off-Peak (¢ per kWh)			
36		SST-1(D1)	0.984	1.199	21.8%
37		SST-1(D2)	0.984	1.199	21.8%
38		SST-1(D3)	0.984	1.199	21.8%
39		SST-1(T)	0.957	1.106	15.6%
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 purposes consistent with FPL's 2013 rate settlement approved in Commission Order No. PSC 13-0023-S-EI.

2018 SUBSEQUENT YEAR ADJUSTMENT

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

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 \_\_\_/\_\_\_/\_\_\_  
 \_\_\_ Prior Year Ended \_\_\_/\_\_\_/\_\_\_  
 \_\_\_ Historical Test Year Ended \_\_\_/\_\_\_/\_\_\_  
 X Proj. Subsequent Yr. Ended 12/31/18  
 Witness: Tiffany C. Cohen

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	\$421.57	\$450.00	6.7%
4		Transmission	\$2,125.83	\$2,975.00	39.9%
5					
6		Distribution Demand			
7		Distribution	\$3.03	\$4.19	38.3%
8		Transmission	N/A	N/A	N/A
9					
10		Reservation Demand-Interruptible			
11		Distribution	\$0.22	\$0.26	18.2%
12		Transmission	\$0.30	\$0.26	-13.3%
13					
14		Reservation Demand-Firm			
15		Distribution	\$1.23	\$1.40	13.8%
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	\$0.67	11.7%
24		Transmission	\$0.48	\$0.34	-29.2%
25					
26		Daily Demand (On-Peak) Interruptible Standby			
27		Distribution	\$0.10	\$0.12	20.0%
28		Transmission	\$0.12	\$0.12	0.0%
29					
30		Non-Fuel Energy - On-Peak (¢ per kWh)			
31		Distribution	0.984	1.199	21.8%
32		Transmission	0.900	1.106	22.9%
33		Non-Fuel Energy - Off-Peak (¢ per kWh)			
34		Distribution	0.984	1.199	21.8%
35		Transmission	0.900	1.106	22.9%
36					
37		Excess "Firm Standby Demand"			
38		□ Up to prior 60 months of service	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	
39					
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:



2018 SUBSEQUENT YEAR ADJUSTMENT

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 \_\_\_/\_\_\_/\_\_\_  
 \_\_\_ Prior Year Ended \_\_\_/\_\_\_/\_\_\_  
 \_\_\_ Historical Test Year Ended \_\_\_/\_\_\_/\_\_\_  
 X Proj. Subsequent Yr. Ended 12/31/18  
 Witness: Tiffany C. Cohen

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)	(\$0.24)	-20.0%
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*	3.443	3.402	-1.2%
11		* The fuel and non-fuel energy charges will be assessed on the Constant Usage kWh			
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	\$275.00	25.4%
19					
20		Demand Charges:			
21		On-peak Demand Charge:			
22		21 - 499 kW:	\$10.25	\$12.60	22.9%
23		500 - 1,999 kW	\$10.50	\$14.20	35.2%
24		2,000 kW or greater	\$10.49	\$14.40	37.3%
25					
26		Maximum Demand Charge:			
27		21 - 499 kW:	\$2.14	\$2.60	21.5%
28		500 - 1,999 kW	\$2.24	\$3.00	33.9%
29		2,000 kW or greater	\$2.24	\$3.10	38.4%
30					
31		Non-Fuel Energy Charges: (¢ per kWh)			
32		On-Peak Period			
33		21 - 499 kW:	1.617	2.098	29.7%
34		500 - 1,999 kW	0.885	1.270	43.5%
35		2,000 kW or greater	0.810	1.113	37.4%
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.			

2018 SUBSEQUENT YEAR ADJUSTMENT

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 \_\_\_/\_\_\_/\_\_\_  
 \_\_\_ Prior Year Ended \_\_\_/\_\_\_/\_\_\_  
 \_\_\_ Historical Test Year Ended \_\_\_/\_\_\_/\_\_\_  
 \_\_\_X Proj. Subsequent Yr. Ended 12/31/18  
 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:	1.045	1.288	23.3%
4		500 - 1,999 kW	0.885	1.197	35.3%
5		2,000 kW or greater	0.810	1.113	37.4%
6					
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	\$275.00	25.4%
14					
15		Demand Charges:			
16		Seasonal On-peak Demand:			
17		21 - 499 kW:	\$10.02	\$11.80	17.8%
18		500 - 1,999 kW	\$10.94	\$13.80	26.1%
19		2,000 kW or greater	\$11.27	\$14.20	26.0%
20					
21		Non-seasonal Demand Max Demand:			
22		21 - 499 kW:	\$8.34	\$10.30	23.5%
23		500 - 1,999 kW	\$9.59	\$13.20	37.6%
24		2,000 kW or greater	\$10.03	\$14.10	40.6%
25					
26		Energy Charges (\$ per kWh):			
27		Seasonal On-peak Energy:			
28		21 - 499 kW:	7.278	9.487	30.4%
29		500 - 1,999 kW	5.040	7.048	39.8%
30		2,000 kW or greater	4.302	5.683	32.1%
31					
32		Seasonal Off-peak Energy:			
33		21 - 499 kW:	1.371	1.712	24.9%
34		500 - 1,999 kW	1.035	1.400	35.3%
35		2,000 kW or greater	0.931	1.380	48.2%
36					
37		Non-seasonal Energy:			
38		21 - 499 kW:	1.934	2.387	23.4%
39		500 - 1,999 kW	1.430	1.954	36.6%
40		2,000 kW or greater	1.287	1.777	38.1%
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 purposes consistent with FPL's 2013 rate settlement approved in Commission Order No. PSC 13-0023-S-EI.

2018 SUBSEQUENT YEAR ADJUSTMENT

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 \_\_\_/\_\_\_/\_\_\_  
 \_\_\_ Prior Year Ended \_\_\_/\_\_\_/\_\_\_  
 \_\_\_ Historical Test Year Ended \_\_\_/\_\_\_/\_\_\_  
 Proj. Subsequent Yr. Ended 12/31/18  
 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	\$275.00	25.4%
7					
8		Demand Charges:			
9		Seasonal On-peak Demand:			
10		21 - 499 kW:	\$10.02	\$11.80	17.8%
11		500 - 1,999 kW	\$10.94	\$13.80	26.1%
12		2,000 kW or greater	\$11.27	\$14.20	26.0%
13					
14		Non-seasonal On-peak Demand:			
15		21 - 499 kW:	\$8.34	\$10.30	23.5%
16		500 - 1,999 kW	\$9.59	\$13.20	37.6%
17		2,000 kW or greater	\$10.03	\$14.10	40.6%
18					
19		Energy Charges (¢ per kWh):			
20		Seasonal On-peak Energy:			
21		21 - 499 kW:	7.278	9.487	30.4%
22		500 - 1,999 kW	5.040	7.048	39.8%
23		2,000 kW or greater	4.302	5.683	32.1%
24					
25		Seasonal Off-peak Energy:			
26		21 - 499 kW:	1.371	1.712	24.9%
27		500 - 1,999 kW	1.035	1.400	35.3%
28		2,000 kW or greater	0.931	1.380	48.2%
29					
30		Non-seasonal On-peak Energy:			
31		21 - 499 kW:	3.881	5.422	39.7%
32		500 - 1,999 kW	2.710	4.204	55.1%
33		2,000 kW or greater	2.479	3.897	57.2%
34					
35		Non-seasonal Off-peak Energy:			
36		21 - 499 kW:	1.371	1.712	24.9%
37		500 - 1,999 kW	1.035	1.400	35.3%
38		2,000 kW or greater	0.931	1.380	48.2%

\* 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.

2018 SUBSEQUENT YEAR ADJUSTMENT

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 \_\_/\_\_/\_\_  
 \_\_\_ Prior Year Ended \_\_/\_\_/\_\_  
 \_\_\_ Historical Test Year Ended \_\_/\_\_/\_\_  
X Proj. Subsequent Yr. Ended 12/31/18  
 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					
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\* 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.

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: \_\_\_/\_\_\_/\_\_\_  
 Historical Test Year Ended: \_\_\_/\_\_\_/\_\_\_  
 Proj. Subsequent Yr Ended: 12/31/18  
 Witness: Kim Ousdahl

DOCKET NO.: 160021-EI

(\$000)

	(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											
2	UTILITY PER BOOK	50,793,878	16,520,116	34,273,762	2,248,767	258,023	639,620	37,420,172	(1,599,602)	0	35,820,571
3											
4	SEPARATION FACTOR	0.959093	0.897028	0.989009	0.951038	0.946482	0.949	0.985745	1.516934	0	0.962024
5											
6	JURIS UTILITY	48,716,077	14,819,005	33,897,072	2,138,664	244,214	606,781	36,886,732	(2,426,490)	0	34,460,242
7											
8	COMMISSION ADJUSTMENTS	(3,192,350)	(952,403)	(2,239,948)	(1,325,529)	(1,297)	0	(3,566,774)	3,289,661	0	(277,113)
9											
10	COMPANY ADJUSTMENTS	(12,318)	361,056	(373,375)	(5,460)	0	0	(378,835)	66,604	0	(312,231)
11											
12	TOTAL ADJUSTMENTS	(3,204,669)	(591,346)	(2,613,322)	(1,330,990)	(1,297)	0	(3,945,609)	3,356,264	0	(589,344)
13											
14	JURIS ADJ UTILITY	45,511,408	14,227,659	31,283,750	807,675	242,917	606,781	32,941,123	929,774	0	33,870,897
15											
16											
17											
18											
19											
20											
21											
22	NOTE: TOTALS MAY NOT ADD DUE TO ROUNDING.										
23											
24											
25											
26											
27											
28											
29											
30											

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 \_\_\_/\_\_\_/\_\_\_  
 Proj. Subsequent Yr Ended 12/31/18

COMPANY: FLORIDA POWER & LIGHT COMPANY  
AND SUBSIDIARIES

Witness: Kim Ousdahl, Keith Ferguson,  
Renaee B. Deaton

DOCKET NO.: 160021-EI

Line No.	ADJUSTMENT TITLE	(1)	(2)	(3)	(4)	(5)
			REASON FOR ADJUSTMENT OR OMISSION (PROVIDE SUPPORTING SCHEDULE)	ADJUSTMENT AMOUNT (\$000)	JURISDICTIONAL FACTOR	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)	0.968204	(24,435)
5	CAPITAL LEASES	(2)		(59,225)	0.968204	(57,342)
6	ENVIRONMENTAL	(3)		(1,684,699)	0.947220	(1,595,780)
7	FUEL AND CAPACITY	(4)		(118,187)	0.947220	(111,949)
8	LOAD CONTROL	(5)		(57,377)	1.000000	(57,377)
9	GAS RESERVES <sup>(A)</sup>	(6)		(1,411,310)	0.947220	(1,336,820)
10	CAPITALIZED EXEC COMP	(7)		(10,272)	0.968204	(9,945)
11	TOTAL PLANT IN SERVICE ADJUSTMENTS			(3,366,306)	0.948710	(3,193,647)
12						
13	ACCUMULATED DEPRECIATION & AMORTIZATION ADJUSTMENTS					
14						
15	CAPITAL LEASES	(8)		9,302	0.968204	9,007
16	ACCUM PROV DECOMMISSIONING COSTS	(9)		4,144,164	0.951284	3,942,276
17	ASSET RETIREMENT OBLIGATION DECOMMISSIONING	(10)		(3,682,728)	0.968204	(3,565,633)
18	ASSET RETIREMENT OBLIGATION	(11)		(51,487)	0.968204	(49,850)
19	GAS RESERVES	(12)		259,171	0.947220	245,491
20	ENVIRONMENTAL	(13)		324,945	0.947220	307,794
21	FUEL AND CAPACITY	(14)		37,387	0.947220	35,414
22	LOAD CONTROL	(15)		27,903	1.000000	27,903
23	TOTAL ACCUMULATED DEPRECIATION & AMORTIZATION ADJUSTMENTS			1,068,658	0.891214	952,403
24						
25	CONSTRUCTION WORK IN PROGRESS ADJUSTMENTS					
26						
27	CONSTRUCTION WORK IN PROGRESS	(16)		(1,388,889)	0.949619	(1,318,916)
28	CWIP - CAPACITY & ECRC PROJECTS	(17)		(6,982)	0.947220	(6,613)
29	TOTAL CONSTRUCTION WORK IN PROGRESS ADJUSTMENTS			(1,395,871)	0.949607	(1,325,529)
30						
31						
32	NOTE (A): INCLUDES PROPERTY HELD FOR FUTURE USE					

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 \_\_\_/\_\_\_/\_\_\_  
X Proj. Subsequent Yr Ended 12/31/18

COMPANY: FLORIDA POWER & LIGHT COMPANY  
AND SUBSIDIARIES

Witness: Kim Ousdahl, Keith Ferguson,  
Renaë 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	WORKING CAPITAL ADJUSTMENTS				
2					
3	MARGIN CALL CASH COLLATERAL	(18)	250	0.966829	242
4	FUEL CLAUSE - GAS RESERVES	(19)	42,314	0.947220	40,081
5	CASH - GAS RESERVES	(20)	(2,177)	0.947220	(2,062)
6	ACCOUNTS RECEIVABLE - ASSOC COS	(21)	(35,305)	0.966829	(34,133)
7	INTEREST & DIVIDENDS RECEIVABLE	(22)	(2)	0.966829	(2)
8	JOBGING ACCOUNTS	(23)	(26,257)	0.966829	(25,386)
9	NET UNDERRECOVERED FUEL, CAPACITY, ECCR, ECRC	(24)	(2,660)	1.004392	(2,672)
10	NUCLEAR COST RECOVERY	(25)	247	1.000000	247
11	POLE ATTACHMENTS RENTS RECEIVABLE	(26)	(16,474)	1.000000	(16,474)
12	PREPAYMENTS - INTEREST ON COMMERCIAL PAPER	(27)	(3)	0.963508	(3)
13	PREPAYMENTS - ECCR	(28)	(47,697)	1.000000	(47,697)
14	CEDAR BAY TRANSACTION	(29)	(590,136)	0.947220	(558,988)
15	STORM DEFICIENCY RECOVERY	(30)	(97,182)	1.000000	(97,182)
16	MISC DEFERRED DEBITS - CLAUSE	(31)	(6,923)	0.947220	(6,558)
17	ACCUM DEFERRED RETIREMENT BENEFITS	(32)	112	0.968204	109
18	ACCUM. PROV. - PROPERTY & STORM INSURANCE	(33)	121,331	1.000000	121,331
19	ACCUM. PROV. - RATE REFUNDS	(34)	1	0.000000	0
20	ASSET RETIREMENT OBLIGATION	(35)	3,759,447	0.968204	3,639,912
21	CEDAR BAY TRANSACTION	(36)	4,928	0.947220	4,668
22	GAIN ON SALE OF EMISSION ALLOWANCE	(37)	1	0.947220	1
23	JOBGING ACCOUNTS	(38)	12,516	0.966829	12,101
24	NUCLEAR COST RECOVERY	(39)	248,074	1.000000	248,074
25	POLE ATTACHMENT RENTS PAYABLE	(40)	8,427	1.000000	8,427
26	SJRPP ACCELERATED RECOVERY	(41)	5,940	0.947220	5,626
27	TOTAL WORKING CAPITAL ADJUSTMENTS		3,378,772	0.973626	3,289,661
28					
29	TOTAL COMMISSION ADJUSTMENTS		(314,747)	0.880431	(277,113)
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 \_\_\_/\_\_\_/\_\_\_

X Proj. Subsequent Yr Ended 12/31/18

Witness: Kim Ousdahl, Keith Ferguson,

Renaë B. Deaton

DOCKET NO.: 160021-EI

	(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	COMPANY ADJUSTMENTS				
2	PLANT IN SERVICE ADJUSTMENTS				
3					
4	FUKUSHIMA PROJECT	(42)	(12,913)	0.953962	(12,318)
5	TOTAL PLANT IN SERVICE ADJUSTMENTS		(12,913)	0.953962	(12,318)
6					
7	ACCUMULATED DEPRECIATION & AMORTIZATION ADJUSTMENTS				
8					
9	DEPRECIATION STUDY	(43)	(310,284)	0.948300	(294,242)
10	CAPITAL RECOVERY AMORTIZATION	(44)	(59,413)	0.949320	(56,402)
11	FUKUSHIMA PROJECT	(45)	2,281	0.954007	2,176
12	DISMANTLEMENT STUDY	(46)	(13,233)	0.951284	(12,589)
13	TOTAL ACCUMULATED DEPRECIATION & AMORTIZATION ADJUSTMENTS		(380,649)	0.948529	(361,056)
14					
15	CONSTRUCTION WORK IN PROGRESS ADJUSTMENTS				
16					
17	CLAUSE CWIP	(47)	(5,646)	0.967200	(5,460)
18	TOTAL CONSTRUCTION WORK IN PROGRESS ADJUSTMENTS		(5,646)	0.967200	(5,460)
19					
20	WORKING CAPITAL ADJUSTMENTS				
21					
22	NUCLEAR MAINTENANCE RESERVE	(48)	66,602	0.951284	63,358
23	RATE CASE EXPENSE	(49)	3,078	1.000000	3,078
24	EOL NUCLEAR FUEL AND M&S ACCRUALS	(50)	174	0.966829	168
25	TOTAL WORKING CAPITAL ADJUSTMENTS		69,854	0.953469	66,604
26					
27	TOTAL COMPANY ADJUSTMENTS		(329,353)	0.948014	(312,231)
28					
29					
30	NOTE: TOTALS MAY NOT ADD DUE TO ROUNDING.				
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 \_\_\_/\_\_\_/\_\_\_  
 Proj. Subsequent Yr Ended 12/31/18

COMPANY: FLORIDA POWER & LIGHT COMPANY  
AND SUBSIDIARIES

Witness: Kim Ousdahl, Keith Ferguson,  
Renaë B. Deaton

DOCKET NO.: 160021-EI

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

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 \_\_\_/\_\_\_/\_\_\_  
 Proj. Subsequent Yr Ended 12/31/18

COMPANY: FLORIDA POWER & LIGHT COMPANY  
AND SUBSIDIARIES

Witness: Kim Ousdahl, Keith Ferguson,  
Renaë B. Deaton

DOCKET NO.: 160021-EI

	(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					

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 \_\_\_/\_\_\_/\_\_\_  
 Proj. Subsequent Yr Ended 12/31/18

COMPANY: FLORIDA POWER & LIGHT COMPANY  
AND SUBSIDIARIES

Witness: Kim Ousdahl, Keith Ferguson,  
Renaë B. Deaton

DOCKET NO.: 160021-EI

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	(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				
5	CLAUSES 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				
23	APPROVED 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.				

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:

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 \_\_\_ Prior Year Ended \_\_\_/\_\_\_/\_\_\_  
 \_\_\_ Historical Test Year Ended \_\_\_/\_\_\_/\_\_\_  
 Proj. Subsequent Yr Ended 12/31/18

COMPANY: FLORIDA POWER & LIGHT COMPANY  
AND SUBSIDIARIES

Witness: Kim Ousdahl, Keith Ferguson,  
Renaë 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				
7	APPROVED 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				
13	NO. 13537, 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 PAYABL: 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					

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 \_\_\_/\_\_\_/\_\_\_  
 Proj. Subsequent Yr Ended 12/31/18

COMPANY: FLORIDA POWER & LIGHT COMPANY  
AND SUBSIDIARIES

Witness: Kim Ousdahl, Keith Ferguson,  
Renae B. Deaton

DOCKET NO.: 160021-EI

(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	(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					

2018 SUBSEQUENT YEAR ADJUSTMENT

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: FLORIDA POWER & LIGHT COMPANY  
AND SUBSIDIARIES

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 \_\_\_/\_\_\_/\_\_\_  
 Proj. Subsequent Yr Ended 12/31/18

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 RB WC CS ORP NEU	
			DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER						
1		UTILITY PLANT																			
2																					
3																					
4	101 & 106	ELECTRIC PLANT IN SERVICE	49,285,428	49,450,234	49,651,906	49,866,955	50,112,459	50,465,730	50,733,478	50,957,819	51,184,910	51,397,426	51,620,188	51,941,080	52,255,055	50,686,344					RB
5	102	ELECTRIC PLANT PURCHASED OR SOLD	152	152	152	152	152	152	152	152	152	152	152	152	152	152	152	152	152	152	RB
6	105	ELECTRIC PLANT HELD FOR FUTURE USE	255,407	255,861	256,220	256,572	256,965	257,319	257,670	258,184	258,664	259,326	260,032	260,713	261,364	256,023					RB
7	107	CONSTRUCTION WORK IN PROGRESS-ELECTRIC	2,051,868	2,097,183	2,176,131	2,260,389	2,331,147	2,251,300	2,266,800	2,276,973	2,302,621	2,357,297	2,393,117	2,265,091	2,184,058	2,246,767					RB
8	108 & 111	ACCUM PROV DEPR-ELEC UTILITY PLANT	(15,826,126)	(15,903,181)	(16,009,426)	(16,110,681)	(16,221,267)	(16,316,047)	(16,427,416)	(16,545,972)	(16,667,083)	(16,775,726)	(16,891,524)	(17,001,971)	(17,115,358)	(16,447,060)					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	107,383	107,383	107,383	107,383	RB
10	115	ACCUM PROV AMORT ELEC PLANT ACQ ADJ	(72,228)	(72,366)	(72,504)	(72,642)	(72,780)	(72,918)	(73,056)	(73,194)	(73,332)	(73,470)	(73,608)	(73,746)	(73,884)	(73,056)					RB
11	120.1	NUC FUEL IN PROCESS	392,543	406,460	476,016	477,686	409,833	437,341	442,485	455,044	480,470	482,979	385,448	399,358	400,056	434,286					RB
12	120.2	NUC FUEL MAT & ASSEMBLIES	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	RB
13	120.3	NUC FUEL MAT & ASSEMBLIES-IN REACTOR	753,077	753,077	753,077	753,077	744,168	744,168	744,168	744,168	744,168	744,168	763,638	763,638	763,638	751,402					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	60,655	60,655	60,655	60,655	RB
15	120.5	ACCUM PROV AMORT NUCLEAR FUEL ASSEMBLIES	(588,722)	(605,457)	(622,192)	(637,002)	(568,206)	(584,205)	(600,738)	(616,737)	(633,270)	(646,293)	(579,580)	(595,029)	(609,980)	(606,724)					RB
16	120.6	NUCLEAR FUEL UNDER CAPITAL LEASES	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	RB
17		UTILITY PLANT	36,419,437	36,549,999	36,777,420	36,962,543	37,160,508	37,350,878	37,511,580	37,624,274	37,765,339	37,913,896	38,045,900	38,147,323	38,233,140	37,420,172					
18																					
19		OTHER PROPERTY AND INVESTMENTS																			
20																					
21	121	NONUTILITY PROPERTY	11,046	11,024	11,001	10,979	10,956	10,933	10,911	10,888	10,866	10,843	10,821	10,798	10,775	10,911					NEU
22	122	ACCUM PROV FOR DEPREC-NONUTILITY PROPTY	0	0	0	0	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	0	0	0	0	ORP
25	125	SINKING FUNDS	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	ORP
26	128	OTHER SPECIAL FUNDS	3,775,878	3,794,324	3,771,949	3,790,136	3,808,289	3,827,177	3,846,679	3,866,623	3,850,516	3,870,604	3,890,141	3,908,839	3,927,488	3,840,665					ORP
27		OTHER PROPERTY AND INVESTMENTS	3,786,925	3,805,348	3,782,950	3,801,115	3,819,245	3,838,110	3,857,590	3,877,511	3,861,381	3,881,447	3,900,961	3,919,637	3,938,263	3,851,576					
28																					
29		CURRENT AND ACCRUED ASSETS																			
30																					
31	131	CASH	2,885	2,885	2,885	2,885	2,885	2,885	2,885	2,885	2,885	2,885	2,885	2,885	2,885	2,885	2,885	2,885	2,885	2,885	RB
32	132	INTEREST SPECIAL DEPOSITS	0	0	0	0	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	3	3	3	3	RB
35	136	TEMPORARY CASH INVESTMENTS	0	0	0	0	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	0	0	0	0	RB
37	142	CUSTOMER ACCOUNTS RECEIVABLE	602,724	631,321	567,787	539,825	567,675	577,009	695,691	762,195	785,526	878,025	759,369	656,124	619,258	664,810					RB

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

Recap Schedules: B-1

2016 SUBSEQUENT YEAR ADJUSTMENT  
FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: FLORIDA POWER & LIGHT COMPANY  
AND SUBSIDIARIES

DOCKET NO.: 160021-EI

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 \_\_\_/\_\_\_/\_\_\_  
X Proj. Subsequent Yr Ended 12/31/18  
 Witness: Robert E. Barrett, Jr.

		(\$000)															
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	REFERENCE
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	143	OTHER ACCOUNTS RECEIVABLE	118,263	133,699	135,257	117,112	111,447	115,392	117,045	112,916	119,771	119,013	100,852	113,359	107,884	116,924	RB
2	144	ACCUM PROV UNCOLLECTIBLE ACCOUNTS	(5,775)	(4,633)	(3,998)	(4,027)	(4,419)	(4,961)	(6,452)	(7,798)	(6,777)	(8,439)	(7,850)	(7,024)	(5,890)	(6,157)	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	317,248	317,396	326,144	329,446	325,487	326,367	321,850	319,101	321,401	311,935	315,512	310,900	305,633	319,109	RB
6	154	PLANT MATERIALS AND OPERATING SUPPLIES	487,592	480,865	477,174	476,935	478,231	482,756	492,044	472,534	479,420	480,546	472,265	466,924	469,717	478,231	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	821	512	158	1,840	RB
10	165	PREPAYMENTS	116,999	137,269	133,413	135,429	129,776	115,368	116,332	156,402	147,893	140,588	131,059	158,391	115,439	133,412	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	28,830	30,793	32,737	11,952	13,896	15,840	17,815	19,759	21,703	23,647	25,591	27,535	29,479	23,044	RB
13	173	ACCRUED UTILITY REVENUES	235,098	205,390	183,413	201,327	221,716	255,018	269,367	285,766	300,522	283,861	275,526	248,934	237,781	246,440	RB
14	174	MISCELLANEOUS CURRENT AND ACCRUED ASSETS	26,274	26,280	26,274	26,265	26,255	26,246	26,242	26,242	26,244	26,248	26,254	26,257	26,257	26,257	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	1,971,000	2,005,182	1,925,864	1,882,185	1,918,875	1,958,014	2,099,031	2,195,940	2,241,405	2,302,591	2,144,788	2,047,500	1,951,304	2,049,498	
17		DEFERRED DEBITS															
18																	
19																	
20	181	UNAMORTIZED DEBT EXPENSE	84,877	84,216	87,923	87,243	86,563	85,882	85,202	84,522	83,841	83,161	82,481	81,801	81,121	80,441	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	2,395,033	2,379,387	2,366,401	2,356,275	2,345,943	2,342,401	2,315,849	2,289,431	2,263,189	2,239,445	2,226,175	2,204,882	2,188,437	2,300,973	RB, CS
23	183	PRELIM SURVEY & INVESTIGATION CHARGES	8,802	8,699	8,627	8,589	8,571	8,552	8,532	8,531	8,529	8,516	8,525	8,523	8,519	8,578	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	1,422,691	1,427,390	1,432,089	1,436,788	1,441,487	1,446,186	1,450,885	1,455,584	1,460,283	1,464,982	1,469,681	1,474,380	1,479,079	1,483,778	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	90,963	90,447	89,931	89,415	88,899	88,383	87,867	87,350	86,834	86,318	85,802	85,286	84,770	84,254	CS
30	190	ACCUMULATED DEFERRED INCOME TAXES	1,014,390	1,021,558	990,990	999,033	999,577	1,012,790	1,017,320	1,022,399	1,026,456	1,027,840	1,020,826	1,023,466	1,030,607	1,015,943	CS
31		DEFERRED DEBITS	5,016,758	5,011,698	4,975,962	4,977,343	4,971,039	4,984,195	4,965,458	4,947,818	4,929,134	4,910,284	4,893,490	4,884,059	4,890,321	4,950,580	
32																	
33		TOTAL ASSETS AND OTHER DEBITS	47,194,117	47,372,227	47,462,196	47,623,186	47,869,468	48,131,198	48,433,856	48,645,544	48,797,259	49,008,198	48,985,139	48,998,519	49,013,028	48,271,826	
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

2018 SUBSEQUENT YEAR ADJUSTMENT  
FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: FLORIDA POWER & LIGHT COMPANY  
AND SUBSIDIARIES

DOCKET NO.: 160021-EI

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 \_\_\_/\_\_\_/\_\_\_  
 Proj. Subsequent Yr Ended 12/31/18  
 Witness: Robert E. Barrett, Jr.

(\$000)

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	204	PREFERRED STOCK ISSUED	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	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	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)	(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	3,741	3,741	CS
6	216	UNAPPROPRIATED RETAINED EARNINGS	(7,845,137)	(7,921,023)	(7,985,598)	(8,065,500)	(8,157,380)	(8,290,336)	(8,443,121)	(8,472,001)	(8,651,920)	(8,808,343)	(8,939,812)	(9,020,472)	(9,112,020)	(8,439,436)			CS
7		PROPRIETARY CAPITAL	(17,086,347)	(17,162,234)	(17,226,808)	(17,306,710)	(17,398,591)	(17,531,547)	(17,694,332)	(17,713,211)	(17,893,130)	(18,049,553)	(18,181,022)	(18,261,682)	(18,353,230)	(17,680,646)			
8		LONG TERM DEBT																	
11	221	BONDS	(11,452,502)	(11,452,502)	(11,915,970)	(11,915,970)	(11,915,970)	(11,915,970)	(11,915,970)	(11,915,970)	(11,915,970)	(11,915,970)	(11,882,449)	(11,882,449)	(11,882,449)	(11,932,449)	(11,932,449)	(11,839,467)	CS
12	223	ADV ASSOC CO	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	CS
14	225	UNAMOR PREMIUM ON LONG-TERM DEBT	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	CS
15	226	UNAMOR DISCOUNT ON LONG-TERM DEBT-DEBIT	30,520	30,368	30,217	30,066	29,914	29,763	29,612	29,460	29,309	29,158	29,006	28,855	28,704	29,612			CS
16		LONG TERM DEBT	(11,421,982)	(11,422,133)	(11,885,753)	(11,885,904)	(11,886,055)	(11,886,207)	(11,886,358)	(11,886,510)	(11,853,140)	(11,853,291)	(11,853,443)	(11,903,594)	(11,903,745)	(11,809,855)			
17		OTHER NONCURRENT LIABILITIES																	
19	227	OBLIGATIONS UNDER CAPITAL LEASES-NONCURR	(49,231)	(49,231)	(49,231)	(49,231)	(49,231)	(49,231)	(49,231)	(49,231)	(49,231)	(49,231)	(49,231)	(47,716)	(47,716)	(47,716)	(48,881)		CS
21	228.1	ACCUM PROVISION - PROPERTY INSURANCE	(120,462)	(120,552)	(120,643)	(120,733)	(120,824)	(120,915)	(121,005)	(121,096)	(121,187)	(121,278)	(121,369)	(121,460)	(121,551)	(121,006)			RB
22	228.2	ACCUM PROVISION - INJURIES & DAMAGES	(19,500)	(19,500)	(19,500)	(19,500)	(19,500)	(19,500)	(19,500)	(19,500)	(19,500)	(19,500)	(19,500)	(19,500)	(19,500)	(19,500)			RB
23	228.3	ACCUM PROVISION - PENSION & DEFERRED BENEFITS	(220,411)	(219,753)	(219,094)	(219,045)	(218,386)	(217,727)	(217,069)	(216,410)	(215,751)	(215,093)	(214,434)	(213,775)	(213,117)	(216,928)			RB
24	228.4	ACCUM PROVISION - OPERATING RESERVES	(193,659)	(201,940)	(209,492)	(213,345)	(198,531)	(205,972)	(213,173)	(221,399)	(227,223)	(225,840)	(193,206)	(195,588)	(204,432)	(207,965)			RB
25	229	ACCUMULATED PROVISION FOR RATE REFUNDS	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	RB
26	230	ASSET RETIREMENT OBLIGATION - LIABILITY	(1,584,336)	(1,601,410)	(1,608,515)	(1,615,852)	(1,622,821)	(1,630,021)	(1,637,254)	(1,644,519)	(1,651,817)	(1,659,147)	(1,666,509)	(1,673,904)	(1,681,333)	(1,637,480)			RB
27		OTHER NONCURRENT LIABILITIES	(2,197,599)	(2,212,386)	(2,226,474)	(2,237,506)	(2,229,292)	(2,243,366)	(2,257,232)	(2,272,155)	(2,284,709)	(2,290,087)	(2,262,734)	(2,271,944)	(2,287,649)	(2,251,779)			
28		CURRENT AND ACCRUED LIABILITIES																	
31	231	NOTES PAYABLE	(825,574)	(480,282)	(197,000)	(558,886)	(390,775)	(309,740)	(452,064)	(318,142)	(148,462)	(222,264)	(6,620)	(361,032)	(563,212)	(371,681)			CS
32	232	ACCOUNTS PAYABLE	(502,110)	(652,387)	(600,349)	(542,427)	(645,942)	(685,636)	(616,052)	(652,305)	(666,547)	(668,768)	(601,513)	(564,181)	(519,446)	(609,051)			RB
33	233	NOTES PAYABLE TO ASSOCIATED COMPANIES	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	RB
34	234	ACCOUNTS PAYABLE TO ASSOCIATED COMPANIES	(31,780)	(31,846)	(31,883)	(31,920)	(31,956)	(31,993)	(32,028)	(32,064)	(32,099)	(32,134)	(32,169)	(32,204)	(32,238)	(32,024)			RB
35	235	CUSTOMER DEPOSITS	(430,068)	(430,039)	(430,010)	(429,981)	(429,951)	(429,922)	(429,893)	(429,864)	(429,835)	(429,805)	(429,776)	(429,747)	(429,718)	(429,893)			CS
36	236	TAXES ACCRUED	(336,424)	(393,486)	(404,468)	(284,420)	(337,734)	(443,575)	(552,984)	(659,915)	(793,513)	(785,534)	(867,962)	(392,482)	(166,137)	(493,743)			RB
37	237	INTEREST ACCRUED	(119,059)	(161,632)	(139,063)	(140,510)	(140,738)	(145,479)	(127,117)	(171,504)	(134,739)	(136,039)	(136,118)	(142,127)	(135,238)	(140,720)			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 \_\_\_/\_\_\_/\_\_\_

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

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

Proj. Subsequent Yr Ended 12/31/18

Witness: Robert E. Barrett, Jr.

COMPANY: FLORIDA POWER & LIGHT COMPANY  
AND SUBSIDIARIES

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 RB WC CS ORP NEU
			DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER					
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	(84,116)	(76,949)	(72,017)	(72,981)	(79,632)	(83,945)	(92,739)	(102,163)	(105,182)	(103,570)	(103,274)	(91,781)	(85,799)	(88,779)				RB
5	242	MISC CURRENT AND ACCRUED LIABILITIES	(453,984)	(587,974)	(440,633)	(304,132)	(453,025)	(456,349)	(392,628)	(451,777)	(473,192)	(425,523)	(462,871)	(472,001)	(431,180)	(446,558)				RB
6	243	OBLIGATIONS UNDER CAPITAL LEASES-CURRENT	(1,450)	(1,450)	(1,450)	(1,450)	(1,450)	(1,450)	(1,450)	(1,450)	(1,450)	0	(1,515)	(1,515)	(1,515)	(1,353)				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	(3,019,860)	(3,051,371)	(2,562,196)	(2,599,831)	(2,746,525)	(2,823,419)	(2,932,285)	(3,054,476)	(3,020,313)	(3,038,870)	(2,877,143)	(2,722,352)	(2,598,795)	(2,649,110)				
9																				
10		DEFERRED CREDITS																		
11																				
12	252	CUSTOMER ADVANCES FOR CONSTRUCTION	(3,369)	(3,298)	(3,166)	(2,858)	(2,821)	(2,780)	(2,813)	(2,695)	(2,594)	(2,265)	(3,308)	(3,400)	(3,437)	(2,985)				RB
13	253	OTHER DEFERRED CREDITS	(163,687)	(162,800)	(161,914)	(161,027)	(160,141)	(159,254)	(158,368)	(157,481)	(156,595)	(155,708)	(154,822)	(153,935)	(153,049)	(158,368)				RB
14	254	OTHER REGULATORY LIABILITIES	(2,719,779)	(2,738,408)	(2,749,353)	(2,730,664)	(2,710,163)	(2,707,076)	(2,703,091)	(2,701,207)	(2,701,207)	(2,704,004)	(2,703,909)	(2,703,098)	(2,893,753)	(2,712,779)				RB, CS
15	255	ACCUM DEFERRED INVESTMENT TAX CREDIT	(258,563)	(257,696)	(256,823)	(255,942)	(255,055)	(254,163)	(253,288)	(252,371)	(251,471)	(250,576)	(249,681)	(248,787)	(247,895)	(253,253)				CS
16	256	DEFERRED GAINS DISPOSITION UTILITY PLANT	(36,024)	(35,125)	(34,227)	(33,328)	(32,430)	(31,533)	(30,636)	(29,738)	(28,841)	(27,943)	(27,046)	(26,149)	(25,266)	(30,637)				RB
17	257	UNAMORT GAIN ON REACQUIRED DEBT	(1,535)	(1,515)	(1,494)	(1,474)	(1,453)	(1,433)	(1,412)	(1,392)	(1,371)	(1,351)	(1,330)	(1,310)	(1,289)	(1,412)				CS
18	281 282	ACCUM DEF INCOME TAX-ACCEL AMORT PROP	(10,285,368)	(10,325,258)	(10,363,984)	(10,407,938)	(10,446,936)	(10,490,417)	(10,523,857)	(10,574,305)	(10,603,469)	(10,634,546)	(10,670,698)	(10,702,264)	(10,743,916)	(10,520,997)				CS
19	283	DEFERRED CREDITS	(13,468,325)	(13,524,100)	(13,570,961)	(13,593,231)	(13,609,000)	(13,646,855)	(13,673,445)	(13,719,188)	(13,745,963)	(13,776,392)	(13,810,793)	(13,838,943)	(13,868,604)	(13,680,431)				
20																				
21		TOTAL LIABILITIES AND OTHER CREDITS	(47,194,113)	(47,372,223)	(47,462,192)	(47,623,182)	(47,869,463)	(48,131,193)	(48,433,652)	(48,645,540)	(48,797,255)	(49,008,194)	(48,985,135)	(48,998,514)	(49,013,023)	(48,271,821)				
22																				
23																				
24																				
25																				
26		Totals may not add due to rounding.																		
27																				
28		REFERENCE: RB=RATE BASE; WC=WORKING CAPITAL; CS=CAPITAL STRUCTURE; ORP=OTHER RETURN PROVIDED; NEU=NON-ELECTRIC UTILITY																		
29																				
30																				
31																				
32																				
33																				
34																				
35																				
36																				
37																				

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

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 \_\_\_ / \_\_\_ / \_\_\_  
 Proj. Subsequent Yr Ended 12/31/18

Witness: Kim Ousdahl

DOCKET NO.: 160021-EI

Line No.	(1) Account No.	(2) Account Name	(3) Year	(4) Year
----------	--------------------	---------------------	-------------	-------------

1 **NOTE: For Historic Test Year Ended 12/31/2015, please refer to MFR B-4 Historic contained in the 2017 Test Year MFR Schedules.**

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 \_\_/\_\_/\_\_  
 Historical Test Year Ended \_\_/\_\_/\_\_  
 Proj. Subsequent Yr Ended 12/31/218  
Witness: Robert E. Barrett, Jr., Kim Ousdahl

DOCKET NO.: 160021-EI

(1) Line No.	(2) Account Number	(2) Account Name	(3) Subsequent Year Ended 12/31/2018 (\$000)	(4) Prior Year Ended 12/31/2017 (\$000)	(5) Increase / (Decrease)		(7) Reason(s) for Change
					(5) Amount (3)-(4) (\$000)	(6) Percent (5)/(4) (%)	
1	107	CONSTRUCTION WORK IN PROGRESS-ELECTRIC	2,248,767	1,792,718	456,049	25.44%	Increase is primarily due to capital expenditures for the Okeechobee Clean Energy Center.
2							
3	236	TAXES ACCRUED	(192,891)	(75,885)	(117,006)	154.19%	Increase is primarily due to higher taxable income in 2018 versus 2017 coupled with lower investment tax credits in 2018. Taxable income was higher in 2018 due to higher pre-tax book income coupled with lower tax depreciation.
4							
5							
6		TAXES ACCRUED - OTHER	(300,852)	(276,763)	(24,089)	8.70%	Increase primarily relates to accrued property taxes, which increased primarily due to higher asset base.
7							
8	228.4	ACCUM PROVISION - OPERATING RESERVES	(207,985)	(184,932)	(23,053)	12.47%	Increase is primarily due to the nuclear maintenance accrual as a result of outage timing and an increase in the nuclear last core accrual.
9							
10							
11	242	MISC CURRENT AND ACCRUED LIABILITIES	(446,558)	(502,762)	56,204	(11.18)%	Decrease primarily due to lower capital expenditures and thus lower monthly accruals in 2018 versus 2017 related to the Okeechobee Clean Energy Center.
12							
13							
14							
15							
16							
17							
18							
19							
20							
21							
22							
23							
24							
25	Note: Totals may not add due to rounding.						

Supporting Schedules:

Recap Schedules: B-6

2018 SUBSEQUENT YEAR ADJUSTMENT

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide a development of jurisdictional separation factors for rate base for the projected subsequent year.

Type of Data Shown:

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

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

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

X Proj. Subsequent Yr Ended 12/31/18

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

Renaë B. Deaton

COMPANY: FLORIDA POWER & LIGHT COMPANY  
AND SUBSIDIARIES

(\$000)

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	1,048,932	1,015,581	0.968204
7	PLT IN SERV - INTAN - ECCRC	5,056	5,056	1.000000
8	PLT IN SERV - INTAN - ECRC	6,359	6,023	0.947220
9	PLT IN SERV - INTANGIBLE ARO	25,238	24,435	0.968204
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	1,111,726	1,051,095	0.945463
13				
14	ELECTRIC PLANT IN SERVICE PRODUCTION - STEAM			
15				
16	PLT IN SERV - STEAM	2,355,221	2,240,484	0.951284
17	PLT IN SERV - STEAM MARTIN PIPELINE	371	351	0.947220
18	PLT IN SERV - STEAM - ECRC	916,612	868,233	0.947220
19	PLT IN SERV - COAL CARS	33,202	31,449	0.947220
20	PLT IN SERV - STEAM - CAPACITY	0	0	0.000000
21	ELECTRIC PLANT IN SERVICE PRODUCTION - STEAM	3,305,406	3,140,517	0.950115
22				
23	ELECTRIC PLANT IN SERVICE PRODUCTION - NUCLEAR			
24				
25	PLT IN SERV - NUCLEAR TURKEY PT	3,787,298	3,602,795	0.951284
26	PLT IN SERV - NUCLEAR ST LUCIE 1	1,588,005	1,510,643	0.951284
27	PLT IN SERV - NUCLEAR ST LUCIE COM	530,096	504,271	0.951284
28	PLT IN SERV - NUCLEAR ST LUCIE 2	1,917,058	1,823,666	0.951284
29	PLT IN SERV - NUCLEAR - ECRC	88,666	83,986	0.947220
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	8,059,984	7,525,362	0.933670
33				

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide a development of jurisdictional separation factors for rate base for the projected subsequent year.

Type of Data Shown:

\_\_\_ Projected Test Year Ended \_\_\_/\_\_\_/\_\_\_  
 \_\_\_ Prior Year Ended \_\_\_/\_\_\_/\_\_\_  
 \_\_\_ Historical Test Year Ended \_\_\_/\_\_\_/\_\_\_  
 Proj. Subsequent Yr Ended 12/31/18

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	12,021,875	11,436,214	0.951284
4	PLT IN SERV - GAS RESERVES	1,409,940	1,335,523	0.947220
5	PLT IN SERV - OTH PROD MARTIN PIPELINE	84,614	80,148	0.947220
6	PLT IN SERV - OTH PROD - ECRC	649,634	615,346	0.947220
7	PLT IN SERV - OTH PROD - CAPACITY	0	0	0.000000
8	ELECTRIC PLANT IN SERVICE PRODUCTION - OTHER	14,166,064	13,467,232	0.950669
9				
10	ELECTRIC PLANT IN SERVICE TRANSMISSION			
11				
12	PLT IN SERV - TRANSMISSION	5,339,377	4,798,687	0.898735
13	PLT IN SERV - TRANSMISSION - GSU	416,883	396,574	0.951284
14	PLT IN SERV - TRANSMISSION - OTHER RETAIL	66,925	66,925	1.000000
15	PLT IN SERV - TRANSMISSION - OTHER WHOLESALE	4,818	0	0.000000
16	PLT IN SERV - TRANSMISSION - ECRC	8,670	8,212	0.947220
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	0.898735
20	ELECTRIC PLANT IN SERVICE TRANSMISSION	5,837,579	5,270,534	0.902863
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	201,699	201,699	1.000000
26	PLT IN SERV - DISTRIBUTION ACCT 362	1,958,518	1,958,518	1.000000
27	PLT IN SERV - DISTRIBUTION ACCT 364	2,241,978	2,241,978	1.000000
28	PLT IN SERV - DISTRIBUTION ACCT 365	2,363,542	2,363,542	1.000000
29	PLT IN SERV - DISTRIBUTION ACCT 366	1,863,663	1,863,663	1.000000
30	PLT IN SERV - DISTRIBUTION ACCT 367	2,754,080	2,754,080	1.000000
31	PLT IN SERV - DISTRIBUTION ACCT 368	2,250,718	2,250,718	1.000000
32	PLT IN SERV - DISTRIBUTION ACCT 369	1,479,630	1,479,630	1.000000
33	PLT IN SERV - DISTRIBUTION ACCT 370	979,178	976,946	0.997720

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide a development of jurisdictional separation factors for rate base for the projected subsequent year.

Type of Data Shown:  
 \_\_\_ Projected Test Year Ended \_\_\_/\_\_\_/\_\_\_  
 \_\_\_ Prior Year Ended \_\_\_/\_\_\_/\_\_\_  
 \_\_\_ Historical Test Year Ended \_\_\_/\_\_\_/\_\_\_  
 Proj. Subsequent Yr Ended 12/31/18  
 Witness: Kim Ousdahl, Robert E. Barrett, Jr.,  
 Renae B. Deaton

COMPANY: FLORIDA POWER & LIGHT COMPANY  
AND SUBSIDIARIES

(\$000)

DOCKET NO.: 160021-EI

Line No.	(1) DESCRIPTION	(2) TOTAL COMPANY	(3) FPSC JURISDICTIONAL	(4) JURISDICTIONAL FACTOR
1	PLT IN SERV - DISTRIBUTION ACCT 371	85,301	85,301	1.000000
2	PLT IN SERV - DISTRIBUTION ACCT 373	499,714	499,714	1.000000
3	PLT IN SERV - DISTRIBUTION - ECRC	8,017	7,594	0.947220
4	PLT IN SERV - DISTRIBUTION ACCT 361 ECCR	0	0	0.000000
5	PLT IN SERV - DISTRIBUTION ACCT 362 ECCR	29,344	29,344	1.000000
6	PLT IN SERV - DISTRIBUTION ACCT 364 ECCR	0	0	0.000000
7	PLT IN SERV - DISTRIBUTION ACCT 365 ECCR	0	0	0.000000
8	PLT IN SERV - DISTRIBUTION ACCT 368 ECCR	0	0	0.000000
9	PLT IN SERV - DISTRIBUTION ACCT 369 ECCR	0	0	0.000000
10	PLT IN SERV - DISTRIBUTION ACCT 370 ECCR	0	0	0.000000
11	PLT IN SERV - DISTRIBUTION ACCT 371 ECCR	20,314	20,314	1.000000
12	PLT IN SERV - DISTRIBUTION ACCT 373 ECCR	0	0	0.000000
13	ELECTRIC PLANT IN SERVICE DISTRIBUTION	16,826,969	16,824,314	0.999842
14				
15	ELECTRIC PLANT IN SERVICE GENERAL			
16				
17	PLT IN SERV - GENERAL PLANT TRANSPORTATION EQUIP	356,175	344,850	0.968204
18	PLT IN SERV - GENERAL PLANT STRUCTURES	547,117	529,721	0.968204
19	PLT IN SERV - GENERAL PLANT OTHER (EXC ECCR )	406,848	393,912	0.968204
20	PLT IN SERV - GENERAL PLANT OTHER ECCR	2,662	2,662	1.000000
21	PLT IN SERV - GENERAL PLANT OTHER ECRC	6,741	6,385	0.947220
22	PROPERTY UNDER CAPITAL LEASES	59,225	57,342	0.968204
23	PLT IN SERV - GENERAL PLANT OTHER CAPACITY	0	0	0.000000
24	ELECTRIC PLANT IN SERVICE GENERAL	1,378,767	1,334,872	0.968163
25				
26	ACQUISITION ADJUSTMENT PLANT			
27				
28	ACQUISITION ADJUSTMENT SCHERER 4	107,383	102,152	0.951284
29	ACQUISITION ADJUSTMENT PLANT	107,383	102,152	0.951284
30				
31	PLANT IN SERVICE	50,793,878	48,716,077	0.959093
32				
33				

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide a development of jurisdictional separation factors for rate base for the projected subsequent year.

Type of Data Shown:

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

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

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

Proj. Subsequent Yr Ended 12/31/18

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

Renae B. Deaton

COMPANY: FLORIDA POWER & LIGHT COMPANY  
AND SUBSIDIARIES

(\$000)

DOCKET NO.: 160021-EI

Line No.	(1) DESCRIPTION	(2) TOTAL COMPANY	(3) FPSC JURISDICTIONAL	(4) JURISDICTIONAL FACTOR
1				
2	ELECTRIC PLANT HELD FOR FUTURE USE			
3				
4	PLT FUTURE USE - STEAM	0	0	0.000000
5	PLT FUTURE USE - NUCLEAR	0	0	0.000000
6	PLT FUTURE USE - OTHER PRODUCTION	95,089	90,457	0.951284
7	PLT FUTURE USE - GAS RESERVES	1,369	1,297	0.947220
8	PLT FUTURE USE - TRANSMISSION	83,334	75,306	0.903661
9	PLT FUTURE USE - DISTRIBUTION	44,398	44,398	1.000000
10	PLT FUTURE USE - GENERAL	33,833	32,757	0.968204
11	ELECTRIC PLANT HELD FOR FUTURE USE	258,023	244,214	0.946482
12				
13	ELECTRIC PLANT HELD FOR FUTURE USE	258,023	244,214	0.946482
14				
15				
16	CONSTRUCTION WORK IN PROGRESS			
17				
18	CWIP - INTANGIBLE PLANT	127,387	123,336	0.968204
19	CWIP - STEAM	61,974	58,955	0.951284
20	CWIP - NUCLEAR	612,825	582,971	0.951284
21	CWIP - NCRC AVOIDED AFUDC - OFFSET	0	0	0.000000
22	CWIP - OTHER PRODUCTION	989,468	941,265	0.951284
23	CWIP - GAS RESERVES	0	0	0.947220
24	CWIP - TRANSMISSION	234,000	211,457	0.903661
25	CWIP - DISTRIBUTION	146,610	146,610	1.000000
26	CWIP - GENERAL	76,503	74,070	0.968204
27	CONSTRUCTION WORK IN PROGRESS	2,248,767	2,138,664	0.951038
28				
29	CONSTRUCTION WORK IN PROGRESS	2,248,767	2,138,664	0.951038
30				
31				
32	ACCUM PROVISION DEPRECIATION - INTANGIBLE			
33				

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide a development of jurisdictional separation factors for rate base for the projected subsequent year.

Type of Data Shown:

\_\_\_ Projected Test Year Ended \_\_\_/\_\_\_/\_\_\_  
 \_\_\_ Prior Year Ended \_\_\_/\_\_\_/\_\_\_  
 \_\_\_ Historical Test Year Ended \_\_\_/\_\_\_/\_\_\_  
 Proj. Subsequent Yr Ended 12/31/18

COMPANY: FLORIDA POWER & LIGHT COMPANY  
AND SUBSIDIARIES

(\$000)

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

DOCKET NO.: 160021-EI

Line No.	(1) DESCRIPTION	(2) TOTAL COMPANY	(3) FPSC JURISDICTIONAL	(4) JURISDICTIONAL FACTOR
1	ACC PROV DEPR & AMORT - INTANGIBLE	(365,880)	(354,247)	0.968204
2	ACC PROV DEPR & AMORT - INTANGIBLE ARO	51,487	49,850	0.968204
3	ACC AMORT - FT LAUD GAS	0	0	0.000000
4	ACC AMORT - INTANGIBLE -ECCR	(2,157)	(2,157)	1.000000
5	ACC PROV DEPR - ITC INTEREST SYNCHRONIZATION	(6,780)	(6,564)	0.968204
6	ACC PROV DEPR & AMORT - UNASSIGNED BOTTOM LINE	0	0	0.000000
7	ACC PROV DEPR & AMORT - SURPLUS FLOWBACK OFFSET	(894,453)	0	0.000000
8	ACC AMORT - INTANGIBLE - ECRC	(1,847)	(1,750)	0.947220
9	ACC AMORT - INTANGIBLE - CAPACITY	0	0	0.000000
10	ACCUM PROVISION DEPRECIATION - INTANGIBLE	(1,219,630)	(314,869)	0.258167
11				
12	ACCUM PROVISION DEPRECIATION - STEAM			
13				
14	ACC PROV DEPR & AMORT - STEAM	(1,161,812)	(1,105,212)	0.951284
15	ACC PROV DEPR & AMORT - STEAM MARTIN PIPELINE	(371)	(351)	0.947220
16	ACC PROV DEPR & AMORT - STEAM - ECRC	(151,534)	(143,536)	0.947220
17	ACC PROV DEPR - FOSSIL DECOM	(245,414)	(233,459)	0.951284
18	ACC PROV DEPR & AMORT - COAL CARS	(33,202)	(31,449)	0.947220
19	ACC PROV DEPR - SURPLUS DISMANTLEMENT - FERC RECLASS	(146,014)	0	0.000000
20	ACC PROV DEPR & AMORT - STEAM - CAPACITY	0	0	0.000000
21	ACCUM PROVISION DEPRECIATION - STEAM	(1,738,347)	(1,514,008)	0.870947
22				
23	ACCUM PROVISION DEPRECIATION - NUCLEAR			
24				
25	ACC PROV DEPR & AMORT - NCRC AVOIDED AFUDC - INTANG - FERC RECLASS	(6,638)	0	0.000000
26	ACC PROV DEPR & AMORT - TURKEY POINT	(1,123,492)	(1,068,759)	0.951284
27	ACC PROV DEPR & AMORT - ST LUCIE 1	(551,613)	(524,740)	0.951284
28	ACC PROV DEPR & AMORT - ST LUCIE COM	(244,928)	(232,996)	0.951284
29	ACC PROV DEPR & AMORT - ST LUCIE 2	(717,463)	(682,510)	0.951284
30	ACC PROV DEPR & AMORT - NUCLEAR - ECRC	(4,817)	(4,563)	0.947220
31	ACC PROV DEPR & AMORT - NUCLEAR FLOWBACK	0	0	0.000000
32	ACC PROV DEPR & AMORT - NCRC AVOIDED AFUDC - OFFSET	(18,667)	0	0.000000
33				



FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: FLORIDA POWER & LIGHT COMPANY  
AND SUBSIDIARIES

DOCKET NO.: 160021-EI

EXPLANATION: Provide a development of jurisdictional separation factors for rate base for the projected subsequent year.

(\$000)

Type of Data Shown:

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

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

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

Proj. Subsequent Yr Ended 12/31/18

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

Renaë B. Deaton

Line No.	(1) DESCRIPTION	(2) TOTAL COMPANY	(3) FPSC JURISDICTIONAL	(4) JURISDICTIONAL FACTOR
1	ACC PROV DEPR & AMORT - NUCLEAR - CAPACITY	0	0	0.000000
2	ACCUM PROVISION DEPRECIATION - NUCLEAR	(2,667,618)	(2,513,570)	0.942253
3				
4	ACCUM PROVISION DEPRECIATION - OTHER			
5				
6	ACC PROV DEPR & AMORT - OTHER PRODUCTION	(1,908,071)	(1,815,117)	0.951284
7	ACC PROV DEPR & AMORT - ARO - GAS RESERVES	0	0	0.000000
8	ACC PROV DEPR & AMORT - DISMANTLEMENT -OTH	(167,094)	(158,954)	0.951284
9	ACC PROV DEPR & AMORT - DISMANTLEMENT -OTHER PROD (ECRC)	(3,010)	(2,852)	0.947220
10	ACC PROV DEPR & AMORT - GAS RESERVES	(259,171)	(245,491)	0.947220
11	ACC PROV DEPR & AMORT - OTH PROD MARTIN PIPELINE	(3,815)	(3,613)	0.947220
12	ACC PROV DEPR & AMORT - OTH PROD - ECRC	(157,505)	(149,192)	0.947220
13	ACC PROV DEPR & AMORT - OTH PROD - CAPACITY	0	0	0.000000
14	ACCUM PROVISION DEPRECIATION - OTHER	(2,498,666)	(2,375,219)	0.950595
15				
16	ACCUM PROVISION DEPRECIATION - TRANSMISSION			
17				
18	ACC PROV DEPR & AMORT - TRANSMISSION	(1,813,706)	(1,630,042)	0.898735
19	ACC PROV DEPR & AMORT - TRANSMISSION - GSU	(86,112)	(81,917)	0.951284
20	ACC PROV DEPR & AMORT - TRANSMISSION - OTHER RETAIL	(33,191)	(33,191)	1.000000
21	ACC PROV DEPR & AMORT - TRANSMISSION - OTHER WHOLESALE	(2,219)	0	0.000000
22	ACC PROV DEPR & AMORT - TRANS - ECRC	(2,303)	(2,181)	0.947220
23	ACC PROV DEPR & AMORT - TRANS ECCR	0	0	0.000000
24	ACC PROV DEPR & AMORT - AVOIDED AFUDC - TRANS OFFSET	(117)	0	0.000000
25	ACCUM PROVISION DEPRECIATION - TRANSMISSION	(1,937,649)	(1,747,332)	0.901779
26				
27	ACCUM PROVISION DEPRECIATION - DISTRIBUTION			
28				
29	ACC PROV DEPR & AMORT - DISTRIB A/C 360	15	15	1.000000
30	ACC PROV DEPR & AMORT - DISTRIB A/C 361	(59,166)	(59,166)	1.000000
31	ACC PROV DEPR & AMORT - DISTRIB A/C 362	(582,095)	(582,095)	1.000000
32	ACC PROV DEPR & AMORT - DISTRIBUTION A/C 364	(658,671)	(658,671)	1.000000
33	ACC PROV DEPR & AMORT - DISTRIBUTION A/C 365	(828,291)	(828,291)	1.000000

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide a development of jurisdictional separation factors for rate base for the projected subsequent year.

Type of Data Shown:

COMPANY: FLORIDA POWER & LIGHT COMPANY  
AND SUBSIDIARIES

\_\_\_ Projected Test Year Ended \_\_\_/\_\_\_/\_\_\_  
\_\_\_ Prior Year Ended \_\_\_/\_\_\_/\_\_\_  
\_\_\_ Historical Test Year Ended \_\_\_/\_\_\_/\_\_\_  
 Proj. Subsequent Yr Ended 12/31/18

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	ACC PROV DEPR & AMORT - DISTRIBUTION A/C 366	(401,442)	(401,442)	1.000000
2	ACC PROV DEPR & AMORT - DISTRIBUTION A/C 367	(820,415)	(820,415)	1.000000
3	ACC PROV DEPR & AMORT - DISTRIBUTION A/C 368	(1,034,769)	(1,034,769)	1.000000
4	ACC PROV DEPR & AMORT - DISTRIBUTION A/C 369	(476,426)	(476,426)	1.000000
5	ACC PROV DEPR & AMORT - DISTRIBUTION A/C 370	(338,199)	(337,428)	0.997720
6	ACC PROV DEPR & AMORT - DISTRIBUTION A/C 371	(36,323)	(36,323)	1.000000
7	ACC PROV DEPR & AMORT - DISTRIBUTION A/C 373	(190,669)	(190,669)	1.000000
8	ACC PROV DEPR & AMORT - DISTRIBUTION - ECRC	(3,042)	(2,882)	0.947220
9	ACC PROV DEPR & AMORT - DISTRIBUTION A/C 361 ECCR	0	0	0.000000
10	ACC PROV DEPR & AMORT - DISTRIBUTION A/C 362 ECCR	(8,754)	(8,754)	1.000000
11	ACC PROV DEPR & AMORT - DISTRIBUTION A/C 364 ECCR	0	0	0.000000
12	ACC PROV DEPR & AMORT - DISTRIBUTION A/C 365 ECCR	0	0	0.000000
13	ACC PROV DEPR & AMORT - DISTRIBUTION A/C 368 ECCR	0	0	0.000000
14	ACC PROV DEPR & AMORT - DISTRIBUTION A/C 369 ECCR	0	0	0.000000
15	ACC PROV DEPR & AMORT - DISTRIBUTION A/C 370 ECCR	0	0	0.000000
16	ACC PROV DEPR & AMORT - DISTRIBUTION A/C 371 ECCR	(15,667)	(15,667)	1.000000
17	ACC PROV DEPR & AMORT - DISTRIBUTION A/C 373 ECCR	0	0	0.000000
18	ACC PROV DEPR & AMORT - DISTRIBUTION FLOWBACK	0	0	0.000000
19	ACCUM PROVISION DEPRECIATION - DISTRIBUTION	(5,453,915)	(5,452,984)	0.999829
20				
21	ACCUM PROVISION DEPRECIATION - GENERAL			
22				
23	ACC PROV DEPR & AMORT - GENERAL PLANT TRANSPORT EQUIP	(168,230)	(162,881)	0.968204
24	ACC PROV DEPR & AMORT - GENERAL PLT STRUCTURES	(132,510)	(128,297)	0.968204
25	ACC PROV DEPR & AMORT - GEN PLT OTH(EXC ECCR)	(157,545)	(152,535)	0.968204
26	ACC PROV DEPR & AMORT - GENERAL PLT OTH ECCR	(1,325)	(1,325)	1.000000
27	ACC PROV DEPR & AMORT - GENERAL PLT OTH ECRC	(886)	(839)	0.947220
28	ACC PROV DEPR & AMORT - PROP UND CAPT LEASES	(9,302)	(9,007)	0.968204
29	ACC PROV DEPR & AMORT - GENERAL PLT OTH CAPACITY	0	0	0.000000
30	ACCUM PROVISION DEPRECIATION - GENERAL	(469,798)	(454,884)	0.968254
31				
32	ACCUM PROVISION DEPRECIATION - NUCLEAR DECOMMISSIONING			
33				

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide a development of jurisdictional separation factors for rate base for the projected subsequent year.

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 \_\_\_ Prior Year Ended \_\_\_/\_\_\_/\_\_\_  
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 Proj. Subsequent Yr Ended 12/31/18  
 Witness: Kim Ousdahl, Robert E. Barrett, Jr.,  
 Renae B. Deaton

COMPANY: FLORIDA POWER & LIGHT COMPANY  
AND SUBSIDIARIES

(\$000)

DOCKET NO.: 160021-EI

Line No.	(1) DESCRIPTION	(2) TOTAL COMPANY	(3) FPSC JURISDICTIONAL	(4) JURISDICTIONAL FACTOR
1	ACC PROV DEPR - NUCLEAR DECOMMISSIONING RESERVE	(4,144,164)	(3,942,276)	0.951284
2	ACC PROV DEPR - DECOMMISSIONING RESERVE - ARO CONTRA	3,682,728	3,565,633	0.968204
3	ACCUM PROVISION DEPRECIATION - NUCLEAR DECOMMISSIONING	(461,436)	(376,643)	0.816241
4				
5	ACQUISITION ADJUSTMENT - RESERVE			
6				
7	ACC PROV DEPR - AMORT ELECT PLANT	(73,056)	(69,497)	0.951284
8	ACQUISITION ADJUSTMENT - RESERVE	(73,056)	(69,497)	0.951284
9				
10	ACCUM PROVISION DEPRECIATION	(16,520,116)	(14,819,005)	0.897028
11				
12				
13	NUCLEAR FUEL			
14				
15	NUCLEAR FUEL IN PROCESS	434,286	411,990	0.948659
16	NUCLEAR FUEL MATERIALS & ASSEMBLIES	0	0	0.000000
17	NUCLEAR FUEL ASSEMBLIES IN REACTOR	751,402	712,825	0.948659
18	SPENT NUCLEAR FUEL	60,655	57,541	0.948659
19	ACCUM PROV FOR AMORT OF NUCLEAR FUEL ASSEMBLIES	(606,724)	(575,574)	0.948659
20	NUCLEAR FUEL UNDER CAPITAL LEASES	0	0	0.000000
21	NUCLEAR FUEL	639,620	606,781	0.948659
22				
23	NUCLEAR FUEL	639,620	606,781	0.948659
24				
25				
26	WORKING CAPITAL ASSETS			
27				
28	CASH	708	685	0.966829
29	CASH - OTHER CAPITAL SUB ACCT	0	0	0.000000
30	CASH - FREC CAPITAL SUB ACCT	0	0	0.000000
31	CASH - GAS RESERVES	2,177	2,062	0.947220
32	INTEREST/DIVIDENDS SPECIAL DEPOSITS	0	0	0.000000
33	OTHER SPECIAL DEPOSITS	2,146	2,075	0.966829

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide a development of jurisdictional separation factors for rate base for the projected subsequent year.

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COMPANY: FLORIDA POWER & LIGHT COMPANY  
AND SUBSIDIARIES

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

DOCKET NO.: 160021-EI

(\$000)

Line No.	(1) DESCRIPTION	(2) TOTAL COMPANY	(3) FPSC JURISDICTIONAL	(4) JURISDICTIONAL FACTOR
1	WORKING FUNDS	3	3	0.966829
2	TEMPORARY CASH INVESTMENTS	0	0	0.000000
3	NOTES RECEIVABLE	0	0	0.000000
4	CUSTOMER ACCOUNTS RECEIVABLE	664,810	664,810	1.000000
5	OTH ACCTS REC - MISCELLANEOUS	116,924	113,045	0.966829
6	OTH ACCTS REC - EMPLOYEE EDUCATION ADVANCES	0	0	0.000000
7	OTH ACCTS REC - EMPLOYEE LOAN	0	0	0.000000
8	OTH ACCTS REC - GAS RESERVES	0	0	0.000000
9	ACCUM PROVISION FR UNCOLLECTIBLE ACCTS	(6,157)	(6,157)	1.000000
10	ACCUM PROV FOR UNCOLLECT ACCTS - GAS RESERVES	0	0	0.000000
11	NOTES RECEIV FROM ASSOCIATED COMPANIES	0	0	0.000000
12	ACCTS RECEIV FROM ASSOCIATED COMPANIES	35,305	34,133	0.966829
13	FUEL STOCK	319,109	302,726	0.948659
14	PLANT MATERIALS & OPERATING SUPPLIES	478,231	460,779	0.963508
15	MERCHANDISE ENERGY STORE	0	0	0.000000
16	MERCHANDISE EMPLOYEE PROGRAM	0	0	0.000000
17	ALLOWANCE INVENTORY	0	0	0.000000
18	STORES EXPENSE	1,840	1,773	0.963508
19	PREPAYMENTS - GENERAL	63,161	61,066	0.966829
20	PREPAYMENTS - FRANCHISE TAXES	22,551	22,551	1.000000
21	PREPAYMENTS - SWAPC ECCR	47,697	47,697	1.000000
22	PREPAYMENTS - INTEREST PAPER & DEBT	3	3	0.963508
23	PREPAYMENTS - GAS RESERVES	0	0	0.000000
24	ADV FOR GAS EXPLOR, DEV, & PROD	0	0	0.000000
25	INTEREST AND DIVIDENDS RECEIVABLE	2	2	0.966829
26	RENTS RECEIVABLE	23,044	22,280	0.966829
27	ACCRUED REVENUES - STORM SECURITIZATION	0	0	0.000000
28	ACCRUED UTILITY REVENUES - FPSC	229,795	229,795	1.000000
29	ACCRUED UTILITY REVENUES - FERC	16,644	0	0.000000
30	ACCRUED REVENUES - GAS RESERVES	0	0	0.000000
31	MISC CUR & ACC ASSTS - JOB ACCT OTHER	26,257	25,386	0.966829
32	MISC CUR & ACC ASSTS - WEST COUNTY WATER RECLAMATION PROJECT	0	0	0.000000
33	MISC CUR & ACC ASSTS - DERIVATIVE ASSETS	5,248	4,978	0.948659

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide a development of jurisdictional separation factors for rate base for the projected subsequent year.

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

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	EXTRAORDINARY PROPERTY LOSSES	0	0	0.000000
2	EXTRAORDINARY PROP LOSS - STORM DEFICIENCY	0	0	0.000000
3	EXTRAORDINARY PROP LOSS - STORM DEFICIENCY INT INCOME	0	0	0.000000
4	UNRECOVERED PLANT & REGULATORY COSTS	0	0	0.000000
5	OTHER REG ASSETS - OTHER	11,805	11,413	0.966829
6	OTHER REG ASSETS - CEDAR BAY	0	0	0.000000
7	OTHER REG ASSETS - NUCL ASS URANIUM ENRICH D&D	0	0	0.000000
8	OTHER REG ASSETS - UNDERRECOVERED FRANCHISE FEE	0	0	0.000000
9	OTHER REG ASSETS - INT EXP - FIN 48	347	336	0.966829
10	OTHER REG ASSETS - NUCLEAR COST RECOVERY	(247)	(247)	1.000000
11	OTHER REG ASSETS - DERIVATIVES	230,059	218,248	0.948659
12	OTHER REG ASSETS - DEPREC SURPLUS FLOWBACK	894,453	0	0.000000
13	OTHER REG ASSETS - DISMANTLEMENT SURPLUS - FERC RECLASS	146,014	0	0.000000
14	OTHER REG ASSETS - GLADES POWER PARK	0	0	0.000000
15	OTHER REG ASSETS - ARO ASSETS	0	0	0.000000
16	OTHER REG ASSETS - STORM SECURITIZATION - BONDS	58,093	58,093	1.000000
17	OTHER REG ASSETS - STORM SECURITIZATION - DEF TAX	51,126	51,126	1.000000
18	OTHER REG ASSETS - CEDAR BAY - TAX	227,645	215,630	0.947220
19	OTHER REG ASSETS - STORM SECUR- OVER/UNDER -TAX	(3,820)	(3,820)	1.000000
20	OTHER REG ASSETS - STORM SECUR- OVER/UNDER -BONDS	(8,217)	(8,217)	1.000000
21	OTHER REG ASSETS - UNDERRECOVERED CONSERVATION COSTS	0	0	0.000000
22	OTHER REG ASSETS - UNDERRECOVERED FUEL COSTS - FPSC	2,615	2,615	1.000000
23	OTHER REG ASSETS - UNDERRECOVERED CAP COSTS	1,743	1,743	1.000000
24	OTHER REG ASSETS - UNDERRECOVERED ECRC COSTS	3,037	3,037	1.000000
25	OTHER REG ASSETS - UNDERRECOVERED FUEL COST - FERC	251	0	0.000000
26	OTHER REG ASSETS - CONVERTIBLE ITC DEPR LOSS	43,086	40,812	0.947220
27	OTHER REG ASSETS - SPECIAL DEFERRED FUEL	0	0	0.000000
28	OTHER REG ASSETS - ASSET OPTIMIZATION	0	0	0.000000
29	OTHER REG ASSETS - CEDAR BAY - CAPACITY	362,491	343,359	0.947220
30	OTHER REG ASSETS - DBT DEFERRED SECURITY	0	0	0.000000
31	OTHER REG ASSETS - WEST COUNTY WATER RECLAMATION PROJECT	0	0	0.000000
32	PRELIM SURVEY & INVESTIGATION CHARGES & RIGHT OF WAY	8,578	8,294	0.966829
33	CLEARING ACCOUNTS - OTHER	0	0	0.966829

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide a development of jurisdictional separation factors for rate base for the projected subsequent year.

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X Proj. Subsequent Yr Ended 12/31/18

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

Renae B. Deaton

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	TEMPORARY FACILITIES	0	0	0.000000
2	MISC DEFD DEB - OTHER	10,441	10,095	0.966829
3	MISC DEFD DEB - FIN 48 - INTEREST REC	981	949	0.966829
4	MISC DEFD DEB - GROSS RECEIPTS TAX	0	0	0.000000
5	MISC DEF DEBITS - GPIF	6,923	6,558	0.947220
6	MISC DEFD DEB - STORM MAINTENANCE	97,480	93,923	0.963508
7	MISC DEFD DEB - STORM MAINT - OFFSET	(97,480)	(93,923)	0.963508
8	MISC DEFD DEB - DEFERRED PENSION DEBIT	1,399,731	1,355,225	0.968204
9	MISC DEFD DEB - SJRPP	33,733	32,089	0.951284
10	DEFERRED LOSSES FROM DISPOSITION OF UTILITY PLT	0	0	0.000000
11	RESEARCH, DEVELOPMENT & DEMONSTRATION EXPENDITURES	0	0	0.000000
12	WORKING CAPITAL ASSETS	5,530,365	4,337,028	0.784221
13				
14	WORKING CAPITAL LIABILITIES			
15				
16	ACCUM PROVISION FOR PROPERTY INSURANCE	(121,331)	(121,331)	1.000000
17	ACCUM PROVISION FOR PROPERTY INS - OFFSET	0	0	0.000000
18	ACCUM PROVISION FOR PROPERTY INS - STORM RECOVERY	0	0	0.000000
19	ACCUM PROVISION FOR PROPERTY INS - STORM - FERC	325	0	0.000000
20	ACCUM PROV INJURIES & DAMAGES - WORKERS COMPENSATION	(19,500)	(18,880)	0.968204
21	ACCUM PROV PEN/BENFS-POST RETIREMENT BENEFITS	(207,762)	(201,156)	0.968204
22	ACC MISC OPER PROV - MISCELLANEOUS OPER RESERVES	(142,484)	(137,758)	0.966829
23	ACC MISC OPER PROV - NUCLEAR MAINTENANCE RSV	(65,500)	(62,309)	0.951284
24	ACC MISC OPER PROV - NUCL ASS URANIUM ENRICH D&D	0	0	0.000000
25	ACC MISC OPER PROV - DEFERRED COMPENSATION	(9,166)	(8,874)	0.968204
26	ACCUM PROV FOR RATE REFUNDS - FERC	0	0	0.000000
27	ACCUM PROV FOR RATE REFUNDS - FPSC	0	0	0.000000
28	OTHER NON CURRENT LIABILITY - ARO LIABILITY	(1,637,171)	(1,585,116)	0.968204
29	OTHER NON CURRENT LIABILITY - OTHER	(18)	(17)	0.966829
30	ARO LIABILITY - GAS RESERVES	(291)	(276)	0.947220
31	ACCTS PAY - GENERAL	(560,692)	(542,094)	0.966829
32	ACCTS PAY - LEHMAN HEDGE	0	0	0.000000
33	ACCTS PAY - FUNDS FOR NUCLEAR DECOMMISSIONING	0	0	0.000000

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide a development of jurisdictional separation factors for rate base for the projected subsequent year.

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 Proj. Subsequent Yr Ended 12/31/18

COMPANY: FLORIDA POWER & LIGHT COMPANY  
AND SUBSIDIARIES

(\$000)

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

Line No.	(1) DESCRIPTION	(2) TOTAL COMPANY	(3) FPSC JURISDICTIONAL	(4) JURISDICTIONAL FACTOR
1	ACCTS PAY - GAS RESERVES	(48,359)	(45,807)	0.947220
2	NOTES PAYABLE - ASSOCIATED COMPANIES	0	0	0.000000
3	ACCTS PAYABLE - ASSOCIATED COMPANIES	(31,710)	(30,658)	0.966829
4	CUSTOMER DEPOSITS - NON-ELECTRIC	(64)	(62)	0.966829
5	CUSTOMER DEPOSITS - MARGIN CALL COLLATERAL	(250)	(242)	0.966829
6	CUSTOMER DEPOSITS - MARGIN CALL COLL - FIN39 OFFSET	0	0	0.000000
7	TAXES ACCRUED - FEDERAL INCOME TAXES	(188,882)	(182,617)	0.966829
8	TAXES ACCRUED - STATE INCOME TAXES	(4,009)	(3,876)	0.966829
9	TAXES ACCRUED - CITY & COUNTY REAL & PERSONAL PROPERTY	(207,953)	(200,748)	0.965352
10	TAXES ACCRUED - REVENUE TAXES	(116,539)	(116,539)	1.000000
11	TAXES ACCRUED - OTHER	(8,711)	(8,422)	0.966829
12	TAXES ACCRUED - SUPERFUND ENVIRONMENTAL TAX	0	0	0.000000
13	TAXES ACCRUED - FEDERAL INC TAX - GAS RESERVES	32,352	30,644	0.947220
14	TAXES ACCRUED - STATE INC TAX - GAS RESERVES	0	0	0.000000
15	INTEREST ACCRUED ON LONG - TERM DEBT	(134,821)	(130,349)	0.966829
16	INTEREST ACCRUED ON LTD - STORM SECURITIZATION	(1,363)	(1,363)	1.000000
17	INTEREST ACCRUED ON CUSTOMER DEPOSITS	(4,534)	(4,534)	1.000000
18	INTEREST ACCRUED ON OTHER	0	0	0.000000
19	INTEREST ACCRUED ON WHOLESALE REFUND	(1)	0	0.000000
20	INTEREST ACCRUED ON RETAIL REFUND	0	0	0.000000
21	COMMON AND PREFERRED DIVIDENDS DECLARED	0	0	0.000000
22	MATURED LONG-TERM DEBT	0	0	0.000000
23	MATURED INTEREST	0	0	0.000000
24	TAX COLLECTIONS PAYABLE	(88,779)	(85,834)	0.966829
25	MISC CURR & ACC LIAB - OTHER	(393,140)	(380,099)	0.966829
26	MISC CURR & ACC LIAB - STORM LIABILITIES	(4,284)	(4,128)	0.963508
27	MISC CURR & ACC LIAB - MISCELLANEOUS - FERC	(228)	0	0.000000
28	MISC CURR & ACC LIAB - STORM SECURITIZATION	0	0	0.000000
29	OTHER DEFERRED CREDITS - PREFERRED STOCK DIVIDENDS ACCR	0	0	0.000000
30	MISC CURR & ACC LIAB - JOBBING ACCOUNTS ADVANCED	(12,516)	(12,101)	0.966829
31	MISC CURR & ACC LIAB - NUCL ASS D&D - CURRENT	0	0	0.000000
32	MISC CURR & ACC LIAB - POLE ATTACHMENT RENTALS	(3,373)	(3,373)	1.000000
33	MISC CURR & ACC LIAB - POLE ATTCH RENT - PHONE	(8,427)	(8,427)	1.000000

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 \_\_\_/\_\_\_/\_\_\_

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

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X Proj. Subsequent Yr Ended 12/31/18

COMPANY: FLORIDA POWER & LIGHT COMPANY  
AND SUBSIDIARIES

(\$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	1,023,956	156,135	(40,915)		1,139,175	1,070,043
4		Nuclear Licenses	4.3	4,512	878			5,390	5,031
5									
6		<u>INTANGIBLE PLANT (CLAUSES)</u>							
7		Intangible Plant ECCR	20.0	5,472	1,471	(1,921)		5,022	5,056
8		Intangible Plant ECRC	20.0	6,359				6,359	6,359
9		TOTAL INTANGIBLE PLANT		1,065,536	158,484	(42,836)		1,181,184	1,111,726
10									
11		<u>STEAM PRODUCTION</u>							
12		Cape Canaveral	0.0	0	0			0	0
13		Manatee Capacity	2.5	200	0			200	200
14		Manatee Gas Reburn ECRC	2.6	191,633	67	(285)		191,414	191,539
15		Manatee	2.5	507,251	15,897	(4,114)		519,035	512,617
16		Martin (Plant Steam)	2.5	966,436	25,810	(8,408)		983,838	974,927
17		Martin Gas Pipeline - Steam	0.0	371				371	371
18		Minor Steam Capacity	2.5	(17)	(0)			(17)	(17)
19		Minor Steam Production	2.5	26,862		(695)	139	26,306	26,530
20		Pt Everglades	0.0		0	(0)			
21		Sanford	0.0	0		0		0	0
22		Scherer Unit 4 Baghouse ECRC	2.6	478,805	18,425			497,230	486,454
23		Scherer Unit 4	2.5	653,044	34,610	(1,569)		686,085	670,164
24		SJRPP Coal Cars	0.0	33,202				33,202	33,202
25		SJRPP Coal Terminal	2.5	57,601		(384)		57,217	57,409
26		SJRPP Unit 1 SCR ECRC	2.6	28,217	373	(10)		28,579	28,429
27		SJRPP Unit 1	2.4	173,941	1,841	(1,092)		174,690	174,335
28		SJRPP Unit 2 SCR ECRC	2.0	26,921		(23)		26,898	26,910
29		SJRPP Unit 2	2.5	109,543		(1,002)		108,541	109,042
30		Steam Plant ECRC	2.7	177,773	71	(120)		177,725	177,755
31		Turkey Point	2.5	0	406	(77)	(329)	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 \_\_/\_\_/\_\_  
 Prior Year Ended \_\_/\_\_/\_\_  
 Historical Test Year Ended \_\_/\_\_/\_\_  
 Proj. Subsequent Yr Ended 12/31/18

COMPANY: FLORIDA POWER & LIGHT COMPANY  
AND SUBSIDIARIES

(\$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		TOTAL STEAM PRODUCTION		3,431,782	97,500	(17,778)	(191)	3,511,313	3,469,866
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	53,684	154,591			208,275	82,438
11		Minor Nuclear Production	2.1	399	386			785	629
12		Nuclear Plant ECRC	1.9	83,555	310	(71)		83,794	83,709
13		St Lucie Capacity	2.2	14,898	6,490			21,388	16,847
14		St Lucie Plant Common	2.7	528,206	6,248	(7,825)		526,629	526,551
15		St Lucie Unit 1 Uprate	0.0	4,308				4,308	4,308
16		St Lucie Unit 1	2.0	1,058,457	24,098	(10,478)		1,072,077	1,067,097
17		St Lucie Unit 2 Uprate	0.0	10,046				10,046	10,046
18		St Lucie Unit 2	2.0	1,530,153	13,926	(10,870)		1,533,209	1,532,140
19		Turkey Point Capacity	2.1	58,707	8,952			67,660	63,401
20		Turkey Point Common	2.4	596,915	22,159	(5,637)		613,436	604,764
21		Turkey Point Unit 3 Uprate	0.0	13,425				13,425	13,425
22		Turkey Point Unit 3	2.0	627,806		(6,011)		621,796	624,801
23		Turkey Point Unit 4 Uprate	0.0	55,693				55,693	55,693
24		Turkey Point Unit 4	2.0	689,884	7,764	(6,488)		691,160	690,499
25		TOTAL NUCLEAR PRODUCTION		8,082,001	244,924	(47,379)		8,279,547	8,132,213
26									
27		<u>OTHER PRODUCTION</u>							
28		Babcock Ranch Solar	3.3	131,689				131,689	131,689
29		Cape Canaveral Modernization	3.3	956,252	14,857	(569)	8,802	979,342	971,966
30		Citrus Solar	3.3	135,855				135,855	135,855
31		Desoto Solar ECRC	3.3	120,672	61	(10)		120,722	120,707

FLORIDA PUBLIC SERVICE COMMISSION

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

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X Proj. Subsequent Yr Ended 12/31/18

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		Ft Lauderdale CCs	4.1	1,115,311	33,779	(16,530)	2,903	1,135,463	1,127,539
2		Ft Lauderdale GTs	2.6	17,182				17,182	17,182
3		Ft Myers CCs	4.4	872,597	8,181	(5,833)		874,945	873,988
4		Ft Myers GTs	2.7	19,429				19,429	19,429
5		Ft Myers Unit 3	4.6	240,944	305	(20)		241,229	241,028
6		Ft Myers Common	4.4	15,219		(93)		15,126	15,173
7		Gas Reserves FCR <sup>(2)</sup>	0.0	1,159,940	500,000			1,659,940	1,409,940
8		Manatee Solar	3.3	132,997				132,997	132,997
9		Manatee Unit 3 CC	4.1	617,552	518	(3,673)	283	614,680	615,953
10		Martin (Other Prod)	3.9	519,458		(6,166)	494	513,785	516,219
11		Martin Solar ECRC	3.3	2,784	464			3,247	3,018
12		Martin Unit 8 CC	4.1	674,220	10,843	(3,709)		681,354	680,068
13		Minor Other Production	3.8	118,203	4,171	(990)	23	121,407	119,639
14		Minor Other Generation	3.8						
15		Other Production ECRC	3.3	459,410		(857)	68	458,621	459,016
16		Pt Everglades Modernization	3.3	1,101,148	26,246			1,127,393	1,120,113
17		Putnam CCs	0.0						
18		Riviera Plant Modernization	3.3	1,153,465	43,731	(23,011)		1,174,185	1,174,222
19		Sanford CCs	4.2	1,050,245	44,478	(54,464)	13,220	1,053,479	1,052,072
20		Space Coast Solar ECRC	3.3	61,621		(14)		61,607	61,611
21		Turkey Point Unit 5	5.1	626,933	55,653	(1,636)	3,963	684,913	656,291
22		WCEC Unit 1 & 2 CCs	3.3	1,353,638	50,655	(24,980)	8,208	1,387,521	1,363,242
23		WCEC Unit 3	3.3	785,901	3,629	(1,626)		787,904	787,966
24		West County Capacity	3.5	4,183	0			4,183	4,183
25		TOTAL OTHER PRODUCTION		13,446,847	797,569	(144,181)	37,965	14,138,199	13,811,108
26									
27		<u>TRANSMISSION</u>							
28		Electric Plant Purchased or Sold	0.0	152				152	152
29		Transmission	2.8	5,025,237	411,337	(25,656)	329	5,411,248	5,220,766
30		Transmission - ECRC	2.7	8,630	80	(2)		8,709	8,670
31		Transmission - Gen Leads	2.5	81,350		(271)		81,079	81,214

FLORIDA PUBLIC SERVICE COMMISSION

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\_\_\_ Projected Test Year Ended \_\_/\_\_/\_\_  
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X Proj. Subsequent Yr Ended 12/31/18

COMPANY: FLORIDA POWER & LIGHT COMPANY  
AND SUBSIDIARIES

(\$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		Transmission - GSU	2.9	341,321	0	(9,619)		331,702	336,512
2		Transmission - Port Everglades	3.0	44,300				44,300	44,300
3		Transmission - Radials Retail	2.9	82,660		(283)		82,377	82,519
4		TOTAL TRANSMISSION		5,583,650	411,417	(35,830)	329	5,959,566	5,774,132
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	840,946	105,768	(8,345)		938,369	888,609
9	371	Installations On Customer Premises	4.0	82,988	5,581	(845)		87,724	85,301
10	368	Line Transformers	3.8	2,222,664	98,014	(39,962)		2,280,716	2,250,718
11	370	Meters	5.8	90,579				90,579	90,579
12	365	Overhead Conductors & Devices	3.9	2,234,144	274,022	(9,792)		2,498,374	2,363,542
13	364	Poles, Towers & Fixtures	4.1	2,085,098	330,443	(10,130)		2,405,412	2,241,978
14	369	Services	2.7	1,398,825	168,679	(3,725)		1,563,780	1,479,630
15	362	Station Equipment	2.6	1,888,391	154,261	(9,564)		2,033,089	1,958,518
16	373	Street Lighting & Signal Systems	4.0	487,057	33,117	(7,147)		513,027	499,714
17	361	Structures & Improvement	1.9	199,147	5,748	(478)		204,417	201,699
18	367	UG Conductors & Devices	2.7	2,652,844	225,895	(18,942)		2,859,796	2,754,080
19	366	Underground Conduit	1.5	1,814,484	101,856	(1,478)		1,914,862	1,863,663
20		TOTAL DISTRIBUTION (Ex. Clauses)		15,997,157	1,503,385	(110,408)		17,390,135	16,678,022
21									
22		<u>DISTRIBUTION (CLAUSES)</u>							
23		Distribution ECRC	2.4	8,017	3	(2)		8,018	8,017
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	14,729		(2,589)		12,139	13,135
26	362.9	Station Equipment - LMS	20.0	24,925	10,603	(760)		34,768	29,344
27		TOTAL DISTRIBUTION CLAUSES		54,850	10,606	(3,351)		62,104	57,676
28									
29		TOTAL DISTRIBUTION		16,052,007	1,513,991	(113,759)		17,452,239	16,735,697
30									
31		<u>GENERAL PLANT STRUCTURES (DEPR)</u>	2.1	497,801	41,542	(6,330)		533,013	518,649

FLORIDA PUBLIC SERVICE COMMISSION

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

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X Proj. Subsequent Yr Ended 12/31/18

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									
2		<u>GENERAL PLANT OTHER</u>							
3		General Plant Other ECRC	16.5	6,141	1			6,141	6,141
4		General Plant Other	17.4	409,502	104,692	(49,876)		464,319	406,949
5		Reclaimed Water Plant	2.1	59,225				59,225	59,225
6		TOTAL GENERAL PLANT OTHER		474,868	104,693	(49,876)		529,685	472,315
7									
8		<u>GENERAL PLANT OTHER (ECCR)</u>	20.0	2,662	0			2,662	2,662
9									
10		<u>GENERAL PLANT TRANSPORTATION</u>	7.5	346,475	32,057	(12,685)		365,847	356,175
11									
12		<u>GENERAL PLANT TRANSPORTATION (Clauses)</u>	9.4	599				599	599
13									
14		TOTAL GENERAL PLANT		1,322,404	178,292	(68,891)		1,431,806	1,350,400
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		49,091,609	3,402,178	(470,654)	38,103	52,061,236	50,492,525
21									
22		NON-DEPRECIABLE PROPERTY		301,364	1			301,365	301,365
23									
24		TOTAL PLANT BALANCE		49,392,962	3,402,178	(470,654)	38,103	52,362,590	50,793,878

Notes:

(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 \_\_\_/\_\_\_/\_\_\_  
 Prior Year Ended \_\_\_/\_\_\_/\_\_\_  
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 Proj. Subsequent Yr Ended 12/31/18  
 Witness: Robert E. Barrett, Jr.

COMPANY: FLORIDA POWER & LIGHT COMPANY  
AND SUBSIDIARIES

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	Account / Sub-account Title	Month Plant Balance Dec-17	Month Plant Balance Jan-18	Month Plant Balance Feb-18	Month Plant Balance Mar-18	Month Plant Balance Apr-18	Month Plant Balance May-18	Month Plant Balance Jun-18	Month Plant Balance Jul-18	Month Plant Balance Aug-18	Month Plant Balance Sep-18	Month Plant Balance Oct-18	Month Plant Balance Nov-18	Month Plant Balance Dec-18	13-Month Average
1		<u>INTANGIBLE PLANT</u>														
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	1,023,956	1,022,022	1,031,075	1,039,856	1,049,599	1,057,590	1,068,367	1,075,976	1,086,229	1,096,561	1,107,658	1,112,489	1,139,175	1,070,043
4		Nuclear Licenses	4,512	4,632	4,741	4,839	4,928	5,008	5,080	5,146	5,205	5,259	5,307	5,351	5,390	5,031
5																
6		<u>INTANGIBLE PLANT (CLAUSES)</u>														
7		Intangible Plant ECRC	5,472	4,920	5,044	5,161	5,273	4,668	4,799	4,928	5,055	5,180	5,304	4,901	5,022	5,056
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		TOTAL INTANGIBLE PLANT	1,065,536	1,063,170	1,072,457	1,081,453	1,091,396	1,098,862	1,109,843	1,117,647	1,128,086	1,138,597	1,149,866	1,154,337	1,181,184	1,111,726
10																
11		<u>STEAM PRODUCTION</u>														
12		Cape Canaveral	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13		Manatee Capacity	200	200	200	200	200	200	200	200	200	200	200	200	200	200
14		Manatee Gas Reburn ECRC	191,633	191,627	191,616	191,602	191,586	191,567	191,548	191,527	191,505	191,483	191,460	191,438	191,414	191,539
15		Manatee	507,251	507,810	508,156	508,634	509,342	510,094	511,673	513,682	515,340	516,701	517,789	518,512	519,035	512,617
16		Martin (Plant Steam)	966,436	965,972	965,430	966,229	968,533	970,500	976,161	979,468	981,537	982,745	983,425	983,783	983,838	974,927
17		Martin Gas Pipeline - Steam	371	371	371	371	371	371	371	371	371	371	371	371	371	371
18		Minor Steam Capacity	(17)	(17)	(17)	(17)	(17)	(17)	(17)	(17)	(17)	(17)	(17)	(17)	(17)	(17)
19		Minor Steam Production	26,862	26,849	26,835	26,821	26,461	26,447	26,433	26,419	26,406	26,392	26,334	26,320	26,306	26,530
20		Sanford	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21		Scherer Unit 4 Baghouse ECRC	478,805	479,224	480,047	481,170	482,514	484,024	485,656	487,379	489,169	491,010	492,887	494,792	497,230	486,454
22		Scherer Unit 4	653,044	653,674	654,355	655,794	661,779	668,010	672,848	676,648	679,565	681,812	683,563	684,956	686,085	670,164
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	57,601	57,569	57,537	57,505	57,473	57,441	57,409	57,377	57,345	57,313	57,281	57,249	57,217	57,409
25		SJRPP Unit 1 SCR ECRC	28,217	28,223	28,251	28,295	28,375	28,434	28,478	28,510	28,533	28,551	28,563	28,573	28,579	28,429
26		SJRPP Unit 1	173,941	173,970	174,024	174,096	174,199	174,280	174,353	174,428	174,510	174,577	174,626	174,659	174,690	174,335
27		SJRPP Unit 2 SCR ECRC	26,921	26,919	26,917	26,915	26,913	26,911	26,910	26,908	26,906	26,904	26,902	26,900	26,898	26,910
28		SJRPP Unit 2	109,543	109,459	109,376	109,292	109,209	109,125	109,042	108,958	108,875	108,791	108,708	108,624	108,541	109,042
29		Steam Plant ECRC	177,773	177,765	177,759	177,753	177,754	177,759	177,768	177,772	177,774	177,743	177,741	177,729	177,725	177,755
30		Turkey Point	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31		TOTAL STEAM PRODUCTION	3,431,782	3,432,815	3,434,058	3,437,863	3,447,894	3,458,348	3,472,033	3,482,831	3,491,221	3,497,778	3,503,036	3,507,290	3,511,313	3,469,866

FLORIDA PUBLIC SERVICE COMMISSION

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Type of Data Shown:  
 Projected Test Year Ended \_\_/\_\_/\_\_  
 Prior Year Ended \_\_/\_\_/\_\_  
 Historical Test Year Ended \_\_/\_\_/\_\_  
 Proj. Subsequent Yr Ended 12/31/18  
 Witness: Robert E. Barrett, Jr.

COMPANY: FLORIDA POWER & LIGHT COMPANY  
AND SUBSIDIARIES

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	Account / Sub-account Title	Month Plant Balance Dec-17	Month Plant Balance Jan-18	Month Plant Balance Feb-18	Month Plant Balance Mar-18	Month Plant Balance Apr-18	Month Plant Balance May-18	Month Plant Balance Jun-18	Month Plant Balance Jul-18	Month Plant Balance Aug-18	Month Plant Balance Sep-18	Month Plant Balance Oct-18	Month Plant Balance Nov-18	Month Plant Balance Dec-18	13-Month Average
1																
2		<b>NUCLEAR PRODUCTION</b>														
3		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
4		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
5		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
6		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
7		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
8		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
9		EPU Turkey Point Unit 3	53,684	54,699	55,788	56,921	58,026	59,106	62,451	63,544	64,608	65,873	70,321	198,401	208,275	82,438
10		Minor Nuclear Production	399	458	508	551	587	618	650	677	704	726	749	768	785	629
11		Nuclear Plant ECRC	83,555	83,619	83,655	83,676	83,687	83,709	83,720	83,726	83,753	83,767	83,773	83,788	83,794	83,709
12		St Lucie Capacity	14,898	15,067	15,208	15,344	15,474	15,599	15,720	15,839	15,954	16,068	21,171	21,281	21,388	16,847
13		St Lucie Plant Common	528,206	527,814	526,924	526,669	526,365	526,329	526,130	526,116	526,063	526,029	525,966	525,918	526,629	526,551
14		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
15		St Lucie Unit 1	1,058,457	1,060,282	1,061,803	1,063,201	1,065,293	1,067,169	1,068,641	1,069,774	1,070,645	1,071,273	1,071,695	1,071,954	1,072,077	1,067,097
16		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
17		St Lucie Unit 2	1,530,153	1,530,529	1,530,716	1,530,793	1,532,552	1,532,553	1,532,493	1,532,387	1,532,328	1,533,293	1,533,424	1,533,385	1,533,209	1,532,140
18		Turkey Point Capacity	58,707	59,598	60,446	61,258	62,041	62,798	63,534	64,252	64,955	65,646	66,326	66,997	67,660	63,401
19		Turkey Point Common	596,915	598,499	599,671	601,059	602,168	603,392	604,523	605,760	606,935	608,206	609,791	611,580	613,436	604,764
20		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
21		Turkey Point Unit 3	627,806	627,305	626,804	626,304	625,803	625,302	624,801	624,300	623,799	623,298	622,797	622,297	621,796	624,801
22		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
23		Turkey Point Unit 4	689,884	690,138	690,328	690,460	690,520	690,519	690,458	690,348	690,212	690,569	690,843	691,044	691,160	690,499
24		<b>PRODUCTION</b>	<b>8,082,001</b>	<b>8,087,344</b>	<b>8,091,188</b>	<b>8,095,571</b>	<b>8,101,851</b>	<b>8,106,430</b>	<b>8,112,459</b>	<b>8,116,058</b>	<b>8,119,293</b>	<b>8,124,083</b>	<b>8,136,194</b>	<b>8,266,748</b>	<b>8,279,547</b>	<b>8,132,213</b>
25																
26		<b>OTHER PRODUCTION</b>														
27		Babcock Ranch Solar	131,689	131,689	131,689	131,689	131,689	131,689	131,689	131,689	131,689	131,689	131,689	131,689	131,689	131,689
28		Cape Canaveral Modernization	956,252	961,380	964,976	967,053	974,112	974,786	975,160	975,358	975,453	975,489	977,520	978,683	979,342	971,966
29		Citrus Solar	135,855	135,855	135,855	135,855	135,855	135,855	135,855	135,855	135,855	135,855	135,855	135,855	135,855	135,855
30																

FLORIDA PUBLIC SERVICE COMMISSION

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X Proj. Subsequent Yr Ended 12/31/18  
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COMPANY: FLORIDA POWER & LIGHT COMPANY  
AND SUBSIDIARIES

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1		Desoto Solar ECRC	120,672	120,687	120,696	120,701	120,704	120,709	120,710	120,714	120,718	120,720	120,721	120,722	120,722	120,707
2		Ft Lauderdale CCs	1,115,311	1,117,138	1,122,719	1,126,837	1,124,138	1,127,195	1,128,811	1,129,960	1,131,062	1,132,630	1,132,830	1,133,916	1,135,463	1,127,539
3		Ft Lauderdale GTs	17,182	17,182	17,182	17,182	17,182	17,182	17,182	17,182	17,182	17,182	17,182	17,182	17,182	17,182
4		Ft Myers CCs	872,597	872,484	872,232	872,179	872,833	873,521	874,495	875,132	875,388	875,406	875,392	875,238	874,945	873,988
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	240,944	240,950	240,953	240,954	240,954	240,953	240,969	240,978	241,001	241,102	241,169	241,207	241,229	241,028
7		Ft Myers Common	15,219	15,214	15,209	15,204	15,185	15,171	15,167	15,162	15,157	15,153	15,148	15,130	15,126	15,173
8		Gas Reserves FCR*	1,159,940	1,201,607	1,243,274	1,284,940	1,326,607	1,368,274	1,409,940	1,451,607	1,493,274	1,534,940	1,576,607	1,618,274	1,659,940	1,409,940
9		Manatee Solar	132,997	132,997	132,997	132,997	132,997	132,997	132,997	132,997	132,997	132,997	132,997	132,997	132,997	132,997
10		Manatee Unit 3 CC	617,552	617,387	617,188	616,859	616,095	615,882	615,680	615,516	615,319	615,161	615,155	614,920	614,680	615,953
11		Martin (Other Prod)	519,458	519,049	518,641	517,615	516,590	516,151	515,743	515,334	514,926	514,764	514,602	514,194	513,785	516,219
12		Martin Solar ECRC	2,784	2,825	2,865	2,904	2,942	2,981	3,019	3,057	3,095	3,133	3,171	3,209	3,247	3,018
13		Martin Unit 8 CC	674,220	676,630	678,232	679,042	679,853	680,664	681,476	681,920	682,049	681,996	681,836	681,614	681,354	680,068
14		Minor Other Production	118,203	118,555	118,864	119,098	119,296	119,499	119,678	119,841	119,993	120,148	120,296	120,431	121,407	119,639
15		Other Production ECRC	459,410	459,362	459,297	459,231	459,142	459,076	459,011	458,938	458,877	458,817	458,746	458,682	458,621	459,016
16		Pt Everglades Modernization	1,101,148	1,102,468	1,110,636	1,116,898	1,120,747	1,123,251	1,124,931	1,125,933	1,126,586	1,126,967	1,127,188	1,127,318	1,127,393	1,120,113
17		Riviera Plant Modernization	1,153,465	1,153,597	1,158,804	1,166,971	1,177,144	1,185,063	1,189,650	1,192,292	1,193,801	1,172,544	1,173,439	1,173,930	1,174,185	1,174,222
18		Sanford CCs	1,050,245	1,055,282	1,048,807	1,053,569	1,056,589	1,050,452	1,044,306	1,046,858	1,055,907	1,059,996	1,052,640	1,048,806	1,053,479	1,052,072
19		Space Coast Solar ECRC	61,621	61,621	61,621	61,621	61,607	61,607	61,607	61,607	61,607	61,607	61,607	61,607	61,607	61,611
20		Turkey Point Unit 5	626,933	628,191	631,744	638,640	644,907	651,359	656,897	662,709	668,450	674,149	679,823	683,074	684,913	656,291
21		WCEC Unit 1 & 2 CCs	1,353,638	1,353,197	1,352,787	1,343,086	1,349,472	1,353,233	1,359,469	1,362,971	1,364,860	1,378,239	1,381,101	1,382,567	1,387,521	1,363,242
22		WCEC Unit 3	785,901	787,149	787,820	788,257	788,456	788,515	788,493	788,424	788,327	788,214	788,091	788,009	787,904	787,966
23		West County Capacity	4,183	4,183	4,183	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	13,446,847	13,506,108	13,568,699	13,632,993	13,708,709	13,769,675	13,826,547	13,885,643	13,947,185	13,992,508	14,038,419	14,082,866	14,138,199	13,811,108
25																
26		<b>TRANSMISSION</b>														
27		Electric Plant Purchased or Sold	152	152	152	152	152	152	152	152	152	152	152	152	152	152
28		Transmission	5,025,237	5,040,441	5,056,573	5,073,613	5,090,476	5,237,645	5,285,715	5,300,584	5,315,535	5,329,619	5,343,968	5,359,308	5,411,248	5,220,766
29		Transmission - ECRC	8,630	8,637	8,643	8,650	8,656	8,663	8,670	8,676	8,683	8,689	8,696	8,702	8,709	8,670
30		Transmission - Gen Leads	81,350	81,327	81,304	81,282	81,259	81,237	81,214	81,191	81,169	81,146	81,124	81,101	81,079	81,214

FLORIDA PUBLIC SERVICE COMMISSION

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1		Transmission - GSU	341,321	340,520	339,718	338,917	338,115	337,313	336,512	335,710	334,909	334,107	333,306	332,504	331,702	336,512
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	82,660	82,637	82,613	82,590	82,566	82,542	82,519	82,495	82,472	82,448	82,425	82,401	82,377	82,519
4		<b>TOTAL TRANSMISSION</b>	<b>5,583,650</b>	<b>5,598,013</b>	<b>5,613,304</b>	<b>5,629,502</b>	<b>5,645,524</b>	<b>5,791,852</b>	<b>5,839,081</b>	<b>5,853,109</b>	<b>5,867,219</b>	<b>5,880,461</b>	<b>5,893,968</b>	<b>5,908,468</b>	<b>5,959,566</b>	<b>5,774,132</b>
5																
6		<u>DISTRIBUTION (Excluding Clauses)</u>														
7	361	Structures & Improvement	199,147	199,488	199,866	200,191	200,620	201,043	201,587	202,154	202,686	203,159	203,663	204,069	204,417	201,699
8	362	Station Equipment	1,888,391	1,897,809	1,908,242	1,917,233	1,929,010	1,940,623	1,955,513	1,970,996	1,985,537	1,998,504	2,012,311	2,023,479	2,033,089	1,958,518
9	364	Poles, Towers & Fixtures	2,085,098	2,107,893	2,131,720	2,157,012	2,184,189	2,212,190	2,240,291	2,267,893	2,295,883	2,324,440	2,353,240	2,380,459	2,405,412	2,241,978
10	365	Overhead Conductors & Devices	2,234,144	2,252,930	2,272,573	2,293,431	2,315,852	2,338,955	2,362,143	2,384,916	2,408,011	2,431,575	2,455,342	2,477,797	2,498,374	2,363,542
11	366	Underground Conduit	1,814,484	1,821,647	1,829,129	1,837,062	1,845,576	1,854,344	1,863,143	1,871,788	1,880,553	1,889,492	1,898,507	1,907,034	1,914,862	1,863,663
12	367	UG Conductors & Devices	2,652,844	2,667,425	2,682,712	2,699,001	2,716,578	2,734,718	2,752,927	2,770,794	2,788,927	2,807,447	2,826,134	2,843,740	2,859,796	2,754,080
13	368	Line Transformers	2,222,664	2,226,345	2,230,333	2,234,755	2,239,737	2,244,962	2,250,218	2,255,325	2,260,547	2,265,938	2,271,401	2,276,394	2,280,716	2,250,718
14	369	Services	1,398,825	1,410,582	1,422,865	1,435,896	1,449,890	1,464,303	1,478,769	1,492,979	1,507,387	1,522,085	1,536,907	1,550,921	1,563,780	1,479,630
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	840,946	847,817	855,018	862,689	870,962	879,499	888,069	896,478	905,012	913,727	922,521	930,807	938,369	888,609
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		82,988	83,317	83,663	84,034	84,437	84,854	85,272	85,682	86,099	86,525	86,955	87,359	87,724	85,301
19	373	Street Lighting & Signal Systems	487,057	488,830	490,707	492,731	494,944	497,239	499,545	501,800	504,094	506,445	508,820	511,037	513,027	499,714
20		<b>TOTAL DISTRIBUTION (Ex. Clauses)</b>	<b>15,997,157</b>	<b>16,094,653</b>	<b>16,197,398</b>	<b>16,304,606</b>	<b>16,422,364</b>	<b>16,543,299</b>	<b>16,668,047</b>	<b>16,791,375</b>	<b>16,915,306</b>	<b>17,039,907</b>	<b>17,166,371</b>	<b>17,283,666</b>	<b>17,390,135</b>	<b>16,678,022</b>
21																
22		<u>DISTRIBUTION (CLAUSES)</u>														
23	362.9	Station Equipment -LMS Residential Load Management-	24,925	25,169	25,412	26,002	26,868	27,792	28,903	30,076	31,180	32,432	33,670	34,280	34,768	29,344
24	371.2	LMS	14,729	14,729	14,729	14,729	14,729	12,139	12,139	12,139	12,139	12,139	12,139	12,139	12,139	13,135
25	371.5	Installations on Cust Prem Solar	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		Distribution ECRC	8,017	8,017	8,017	8,016	8,016	8,016	8,016	8,016	8,017	8,018	8,018	8,018	8,018	8,017
27		<b>TOTAL DISTRIBUTION CLAUSES</b>	<b>54,850</b>	<b>55,093</b>	<b>55,336</b>	<b>55,927</b>	<b>56,792</b>	<b>55,127</b>	<b>56,237</b>	<b>57,411</b>	<b>58,515</b>	<b>59,768</b>	<b>61,006</b>	<b>61,616</b>	<b>62,104</b>	<b>57,676</b>
28																
29		<b>TOTAL DISTRIBUTION</b>	<b>16,052,007</b>	<b>16,149,746</b>	<b>16,252,735</b>	<b>16,360,532</b>	<b>16,479,157</b>	<b>16,598,426</b>	<b>16,724,284</b>	<b>16,848,785</b>	<b>16,973,821</b>	<b>17,099,675</b>	<b>17,227,377</b>	<b>17,345,282</b>	<b>17,452,239</b>	<b>16,735,697</b>
30																



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1		<u>GENERAL PLANT STRUCTURES</u>														
2		(DEPR)	497,801	504,276	509,313	513,358	516,726	517,352	519,796	521,796	523,928	526,091	528,336	530,650	533,013	518,649
3																
4																
5		<u>GENERAL PLANT OTHER</u>														
6		General Plant Other ECRC	6,141	6,141	6,141	6,141	6,141	6,141	6,141	6,141	6,141	6,141	6,141	6,141	6,141	6,141
7		General Plant Other	409,502	390,834	390,604	394,516	398,420	400,384	403,423	404,124	404,920	407,386	410,534	411,372	464,319	406,949
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	474,868	456,199	455,970	459,881	463,786	465,750	468,788	469,490	470,286	472,752	475,900	476,738	529,685	472,315
10																
11																
12		<u>GENERAL PLANT OTHER (ECCR)</u>	2,662	2,662	2,662	2,662	2,662	2,662	2,662	2,662	2,662	2,662	2,662	2,662	2,662	2,662
13																
14																
15		<u>GENERAL PLANT TRANSPORTATION</u>	346,475	348,099	349,719	351,338	352,955	354,570	356,184	357,796	359,408	361,018	362,628	364,238	365,847	356,175
16																
17																
18		<u>GENERAL PLANT TRANSPORTATION (Clauses)</u>	599	599	599	599	599	599	599	599	599	599	599	599	599	599
19																
20		TOTAL GENERAL PLANT	1,322,404	1,311,835	1,318,263	1,327,839	1,336,727	1,340,933	1,348,029	1,352,343	1,356,883	1,363,122	1,370,125	1,374,887	1,431,806	1,350,400
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																
27		TOTAL DEPRECIABLE PLANT BALANCE	49,091,609	49,256,415	49,458,087	49,673,136	49,918,640	50,271,911	50,539,659	50,763,800	50,991,091	51,203,607	51,426,369	51,747,261	52,061,236	50,492,525
28																
29																
30		NON-DEPRECIABLE PROPERTY	301,364	301,364	301,365	301,365	301,365	301,365	301,365	301,365	301,365	301,365	301,365	301,365	301,365	301,365

## 2018 SUBSEQUENT YEAR ADJUSTMENT

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)

Type of Data Shown:

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

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

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

 Proj. Subsequent Yr. Ended: 12/31/18

Witness: Robert E. Barrett, Jr.

COMPANY: FLORIDA POWER & LIGHT COMPANY  
AND SUBSIDIARIES

DOCKET NO.: 160021-EI

(\$000)

(1) Line No.	(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	<u>INTANGIBLE PLANT</u>						
2	ARO Decommissioning Reserve Off-set	(3,641,642)	(82,836)			(3,724,478)	(3,682,728)
3	Asset Retirement Obligation	6,044	1,081			7,125	6,584
4	Intangible Plant	319,363	106,709	(40,915)		385,157	353,137
5	Nuclear Licenses	213	217			430	319
6							
7	<u>INTANGIBLE PLANT (CLAUSES)</u>						
8	Intangible Plant ECCR	2,818	982	(1,921)		1,878	2,157
9	Intangible Plant ECRC	1,735	225			1,960	1,847
10	TOTAL INTANGIBLE PLANT	(3,311,470)	26,378	(42,836)		(3,327,929)	(3,318,684)
11							
12	<u>STEAM PRODUCTION</u>						
13	Cape Canaveral	(6,839)	0			(6,839)	(6,839)
14	Cutler	(466)				(466)	(466)
15	Manatee Capacity	8	5			13	11
16	Manatee Gas Reburn ECRC	35,467	4,963	(285)		40,144	37,806
17	Manatee	365,264	9,471	(4,114)		370,621	367,893
18	Martin (Plant Steam)	524,449	25,099	(8,408)		541,140	532,477
19	Martin Gas Pipeline - Steam	371				371	371
20	Martin	75				75	75
21	Minor Steam Capacity	1	(0)			0	1
22	Minor Steam Production	20,497	902	(695)	212	20,916	20,698
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	69,507	9,836			79,344	74,554
28	Scherer Unit 4	331,094	13,271	(1,569)		342,796	336,213
29	SJRPP Coal Cars	33,202				33,202	33,202
30	SJRPP Coal Terminal	31,175	1,456	(384)		32,247	31,712
31	SJRPP Unit 1 SCR ECRC	5,934	703	(10)		6,627	6,270

## 2018 SUBSEQUENT YEAR ADJUSTMENT

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION:

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for each account or sub-account to which an  
individual depreciation rate is applied. (Include  
Amortization/Recovery schedule amounts)

Type of Data Shown:

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

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

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

 Proj. Subsequent Yr. Ended: 12/31/18

Witness: Robert E. Barrett, Jr.

COMPANY: FLORIDA POWER & LIGHT COMPANY  
AND SUBSIDIARIES

DOCKET NO.: 160021-EI

(\$000)

(1) Line No.	(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	SJRPP Unit 1	125,252	4,113	(1,092)		128,273	126,751
2	SJRPP Unit 2 SCR ECRC	5,880	699	(23)		6,557	6,219
3	SJRPP Unit 2	57,095	2,777	(1,002)		58,869	57,984
4	Reserve Amortization	(64,172)				(64,172)	(64,172)
5	Steam Plant ECRC	23,865	4,572	(120)		28,318	26,099
6	Turkey Point <sup>(1)</sup>	(34,043)	46	(77)		(34,074)	(34,076)
7	TOTAL STEAM PRODUCTION	1,531,054	77,912	(17,778)	212	1,591,400	1,560,221
8							
9	<u>NUCLEAR PRODUCTION</u>						
10	EPU St Lucie Common Base	245	29			274	260
11	EPU St Lucie Unit 1 Base	70,910	12,318			83,228	77,069
12	EPU St Lucie Unit 2 Base	52,357	8,756			61,114	56,736
13	EPU St Lucie Unit 2	1,031	211			1,242	1,136
14	EPU Turkey Point Common Base	73,780	16,655			90,436	82,108
15	EPU Turkey Point Unit 3 Base	109,097	23,937			133,034	121,066
16	EPU Turkey Point Unit 3	(10,493)	(4,425)			(14,918)	(11,705)
17	Minor Nuclear Production	4	13			18	10
18	Reserve Amortization	9,167				9,167	9,167
19	Nuclear Plant ECRC	2,754	1,591	(71)		4,274	3,515
20	St Lucie Capacity	594	379			974	773
21	St Lucie Plant Common	260,355	11,784	(7,825)		264,314	262,075
22	St Lucie Unit 1 Uprate	18,449				18,449	18,449
23	St Lucie Unit 1	448,237	16,290	(10,478)		454,050	450,020
24	St Lucie Unit 2 Uprate	14,864				14,864	14,864
25	St Lucie Unit 2	632,152	24,080	(10,870)		645,362	638,450
26	Turkey Point Capacity	2,019	1,405			3,424	2,705
27	Turkey Point Common	252,155	13,190	(5,637)		259,708	255,852
28	Turkey Point Unit 3 Uprate	14,056				14,056	14,056
29	Turkey Point Unit 3	295,822	12,456	(6,011)		302,267	299,054
30	Turkey Point Unit 4 Uprate	4,034	733			4,767	4,401
31	Turkey Point Unit 4	360,953	13,374	(6,488)		367,838	364,417

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

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Type of Data Shown:  
 \_\_\_ Projected Test Year Ended: \_\_\_/\_\_\_/\_\_\_  
 \_\_\_ Prior Year Ended: \_\_\_/\_\_\_/\_\_\_  
 \_\_\_ Historical Test Year Ended: \_\_\_/\_\_\_/\_\_\_  
X Proj. Subsequent Yr. Ended: 12/31/18  
 Witness: Robert E. Barrett, Jr.

DOCKET NO.: 160021-EI

(\$000)

(1) Line No.	(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	TOTAL NUCLEAR PRODUCTION	2,612,543	152,776	(47,379)		2,717,941	2,664,479
2							
3	<u>OTHER PRODUCTION</u>						
4	Babcock Ranch Solar	4,881	4,346			9,227	7,054
5	Cape Canaveral Modernization	104,223	31,063	(569)		134,717	119,356
6	Citrus Solar	5,031	4,483			9,514	7,273
7	Desoto Solar ECRC	33,729	3,992	(10)		37,710	35,719
8	Ft Lauderdale CCs	284,463	41,976	(16,530)	4,433	314,343	298,710
9	Ft Lauderdale GTs <sup>(1)</sup>	(9,487)	454			(9,033)	(9,260)
10	Ft Myers CCs	212,288	35,259	(5,833)		241,715	226,968
11	Ft Myers GTs <sup>(1)</sup>	(17,502)	(4,157)			(21,659)	(19,759)
12	Ft Myers Unit 3	22,265	12,079	(20)		34,324	28,299
13	Ft Myers Common	4,999	681	(93)		5,587	5,294
14	Gas Reserves FCR	184,882	153,644			338,526	259,171
15	Manatee Solar	4,571	4,389			8,960	6,765
16	Manatee Unit 3 CC	130,847	25,379	(3,673)	283	152,837	141,758
17	Martin (Other Prod)	240,700	21,137	(6,166)	494	256,165	248,276
18	Martin Solar ECRC	(110)	54			(56)	(84)
19	Martin Unit 8 CC	128,033	28,008	(3,709)		152,333	140,087
20	Minor Other Production	20,475	5,031	(990)	23	24,540	22,577
21	Reserve Amortization	(23,835)				(23,835)	(23,835)
22	Other Production ECRC	97,998	15,185	(857)	41	112,367	105,183
23	Pt Everglades GTs <sup>(1)</sup>	(14,683)	(3,045)			(17,728)	(17,493)
24	Pt Everglades Modernization	58,672	36,140			94,811	76,460
25	Putnam CCs <sup>(1)</sup>	(100,685)				(100,685)	(100,685)
26	Riviera Plant Modernization	129,436	38,171	(23,011)	8,842	153,438	143,797
27	Sanford CCs	203,804	42,698	(54,464)	19,156	211,195	207,780
28	Space Coast Solar ECRC	15,681	2,039	(14)		17,706	16,691
29	Turkey Point Unit 5	117,101	34,040	(1,636)		149,505	133,012
30	WCEC Unit 1 & 2 CCs	125,424	42,657	(24,980)	8,208	151,309	134,573
31	WCEC Unit 3	70,052	25,971	(1,626)		94,396	82,219

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION:

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X Proj. Subsequent Yr. Ended: 12/31/18

Witness: Robert E. Barrett, Jr.

COMPANY: FLORIDA POWER & LIGHT COMPANY  
AND SUBSIDIARIES

DOCKET NO.: 160021-EI

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(1) Line No.	(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	West County Capacity	255	141			395	325
2	TOTAL OTHER PRODUCTION	2,033,508	601,818	(144,181)	41,481	2,532,626	2,276,230
3							
4	<u>TRANSMISSION</u>						
5	Transmission	1,861,013	125,496	(25,656)		1,960,853	1,909,877
6	Reserve Amortization	(1,833)				(1,833)	(1,833)
7	Transmission - ECRC	2,185	238	(2)		2,421	2,303
8	Transmission - Gen Leads	18,401	2,067	(271)		20,197	19,299
9	Transmission - GSU	66,851	9,759	(9,619)		66,991	66,942
10	Transmission - Port Everglades	2,270	1,329			3,599	2,935
11	Transmission - Radials Retail	38,141	2,128	(283)		39,986	39,064
12	TOTAL TRANSMISSION	1,987,027	141,016	(35,830)		2,092,213	2,038,586
13							
14	<u>DISTRIBUTION (Excluding Clauses)</u>						
15	361 Structures & Improvement	57,568	3,684	(478)		60,774	59,166
16	362 Station Equipment	563,614	46,969	(9,564)		601,020	582,095
17	364 Poles, Towers & Fixtures	630,202	69,114	(10,130)		689,186	658,671
18	365 Overhead Conductors & Devices	797,357	73,266	(9,792)		860,831	828,291
19	366 Underground Conduit	391,638	21,319	(1,478)		411,479	401,442
20	367 UG Conductors & Devices	801,282	58,079	(18,942)		840,419	820,415
21	368 Line Transformers	1,015,543	78,763	(39,962)		1,054,343	1,034,769
22	369 Services	462,652	31,962	(3,725)		490,889	476,426
23	370 Meters	74,788	3,261			78,049	76,419
24	370.1 AMI Meters	232,257	50,457	(8,345)		274,370	252,819
25	370.2 AMI Meters Replaced	8,962				8,962	8,962
26	371 Installations On Customer Premises	35,184	3,152	(845)		37,491	36,323
27	373 Street Lighting & Signal Systems	185,472	17,703	(7,147)		196,028	190,669
28	Reserve Amortization	(93,508)				(93,508)	(93,508)
29	TOTAL DISTRIBUTION (Ex. Clauses)	5,163,011	457,729	(110,408)		5,510,332	5,332,959
30							
31	<u>DISTRIBUTION (CLAUSES)</u>						

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

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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	362.9	Station Equipment -LMS	6,320	5,860	(760)		11,420	8,754
2	371.2	Residential Load Management-LMS	9,307	2,622	(2,589)		9,340	9,080
3	371.5	Installations on Cust Prem Solar	5,869	1,436			7,305	6,587
4		Distribution ECRC	2,948	189	(2)		3,136	3,042
5		TOTAL DISTRIBUTION CLAUSES	24,444	10,108	(3,351)		31,200	27,463
6								
7		TOTAL DISTRIBUTION	5,187,455	467,836	(113,759)		5,541,532	5,360,421
8								
9								
10		<u>GENERAL PLANT STRUCTURES (DEPR)</u>	139,386	11,041	(6,330)		144,098	141,493
11								
12								
13		<u>GENERAL PLANT OTHER</u>						
14		Reserve Amortization	(9,167)				(9,167)	(9,167)
15		General Plant Other ECRC	440	134			574	507
16		General Plant Other	185,993	40,251	(49,876)		176,368	172,173
17		Reclaimed Water Plant	8,667	1,270			9,937	9,302
18		TOTAL GENERAL PLANT OTHER	185,933	41,654	(49,876)		177,712	172,815
19								
20								
21		<u>GENERAL PLANT OTHER (ECCR)</u>	1,058	532			1,591	1,325
22								
23								
24		<u>GENERAL PLANT TRANSPORTATION</u>	160,523	28,318	(12,685)		176,156	168,230
25								
26								
27		<u>GENERAL PLANT TRANSPORTATION (Clauses)</u>	350	56			406	378
28								
29		TOTAL GENERAL PLANT	487,250	81,603	(68,891)		499,962	484,242
30								
31		<u>OTHER ITEMS</u>						

2018 SUBSEQUENT YEAR ADJUSTMENT

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)

Type of Data Shown:

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Witness: Robert E. Barrett, Jr.

COMPANY: FLORIDA POWER & LIGHT COMPANY  
AND SUBSIDIARIES

DOCKET NO.: 160021-EI

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(1) Line No.	(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	(57,075)	(1,991)			(59,067)	(58,071)
2	ITC Interest Synchronization	6,780				6,780	6,780
3	Scherer Acquisition Adjustment	72,228	1,656			73,884	73,056
4	Surplus Flowback Offset	894,453				894,453	894,453
5	TOTAL OTHER ITEMS	916,385	(335)			916,050	916,218
6							
7							
8	TOTAL DEPRECIABLE RESERVE BALANCE	11,443,754	1,549,003	(470,654)	41,692	12,563,795	11,981,713
9							
10							
11	NON-DEPRECIABLE PROPERTY	(813)				(813)	(813)
12							
13							
14	NUCLEAR DECOMMISSIONING	4,063,357	162,633			4,225,990	4,144,164
15							
16							
17	FOSSIL DISMANTLEMENT	392,056	8,214			400,270	395,053
18							
19							
20	TOTAL PLANT RESERVE BALANCE	15,898,354	1,719,850	(470,654)	41,692	17,189,242	16,520,117

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: \_\_/\_\_/\_\_  
 Prior Year Ended: \_\_/\_\_/\_\_  
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 Proj. Subsequent Yr Ended: 12/31/2018  
 Witness: Robert E. Barrett, Jr.

COMPANY: FLORIDA POWER & LIGHT COMPANY  
AND SUBSIDIARIES

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-17	Month Accum Depr Balance Jan-18	Month Accum Depr Balance Feb-18	Month Accum Depr Balance Mar-18	Month Accum Depr Balance Apr-18	Month Accum Depr Balance May-18	Month Accum Depr Balance Jun-18	Month Accum Depr Balance Jul-18	Month Accum Depr Balance Aug-18	Month Accum Depr Balance Sep-18	Month Accum Depr Balance Oct-18	Month Accum Depr Balance Nov-18	Month Accum Depr Balance Dec-18	13-Month Average
1	<b>INTANGIBLE PLANT</b>														
2	ARO Decommissioning Reserve Off-set	(3,641,642)	(3,648,380)	(3,655,148)	(3,661,945)	(3,668,772)	(3,675,629)	(3,682,517)	(3,689,434)	(3,696,382)	(3,703,360)	(3,710,368)	(3,717,408)	(3,724,478)	(3,682,728)
3	Asset Retirement Obligation	6,044	6,134	6,224	6,314	6,404	6,494	6,584	6,674	6,765	6,855	6,945	7,035	7,125	6,584
4	Intangible Plant	319,363	315,396	322,870	330,389	339,080	345,046	353,914	359,887	368,697	376,657	385,717	388,603	385,157	353,137
5	Nuclear Licenses	213	230	246	263	281	299	317	335	354	372	391	410	430	319
6															
7	<b>INTANGIBLE PLANT (CLAUSES)</b>														
8	Intangible Plant ECRC	2,818	2,215	2,298	2,383	2,464	1,829	1,908	1,989	2,072	2,157	2,240	1,795	1,878	2,157
9	Intangible Plant ECRC	1,735	1,753	1,772	1,791	1,810	1,828	1,847	1,866	1,885	1,904	1,922	1,941	1,960	1,847
10	<b>TOTAL INTANGIBLE PLANT</b>	<b>(3,311,470)</b>	<b>(3,322,652)</b>	<b>(3,321,737)</b>	<b>(3,320,804)</b>	<b>(3,318,734)</b>	<b>(3,320,133)</b>	<b>(3,317,946)</b>	<b>(3,318,683)</b>	<b>(3,316,610)</b>	<b>(3,315,414)</b>	<b>(3,313,153)</b>	<b>(3,317,623)</b>	<b>(3,327,929)</b>	<b>(3,318,684)</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	8	9	9	9	10	10	11	11	12	12	12	13	13	11
16	Manatee Gas Reburn ECRC	35,467	35,857	36,247	36,637	37,027	37,417	37,806	38,196	38,586	38,976	39,365	39,755	40,144	37,806
17	Manatee	365,264	365,990	366,697	367,066	367,383	367,749	367,802	367,943	368,342	368,703	369,153	369,900	370,621	367,893
18	Martin (Plant Steam)	524,449	525,970	527,482	528,450	529,340	530,652	532,091	533,485	534,992	536,519	538,048	539,575	541,140	532,477
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	0	1
22	Minor Steam Production	20,497	20,559	20,621	20,684	20,538	20,599	20,660	20,721	20,782	20,843	20,795	20,856	20,916	20,698
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	69,507	70,507	71,313	72,120	72,930	73,743	74,559	75,380	76,203	77,031	77,863	78,699	79,344	74,554
28	Scherer Unit 4	331,094	332,366	333,549	333,836	333,347	333,943	335,156	336,375	337,649	338,932	340,220	341,507	342,796	336,213
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	31,175	31,265	31,354	31,444	31,533	31,623	31,712	31,801	31,890	31,980	32,069	32,158	32,247	31,712
31	SJRPP Unit 1 SCR ECRC	5,934	5,994	6,046	6,097	6,139	6,200	6,261	6,322	6,383	6,444	6,505	6,566	6,627	6,270
32	SJRPP Unit 1	125,252	125,509	125,750	125,989	126,235	126,490	126,742	126,998	127,246	127,507	127,763	128,015	128,273	126,751
33	SJRPP Unit 2 SCR ECRC	5,880	5,937	5,993	6,050	6,106	6,162	6,219	6,275	6,331	6,388	6,444	6,500	6,557	6,219
34	SJRPP Unit 2	57,095	57,244	57,392	57,541	57,689	57,837	57,985	58,133	58,281	58,428	58,575	58,722	58,869	57,984
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:  
 \_\_\_ Projected Test Year Ended: \_\_\_/\_\_\_/\_\_\_  
 \_\_\_ Prior Year Ended: \_\_\_/\_\_\_/\_\_\_  
 \_\_\_ Historical Test Year Ended: \_\_\_/\_\_\_/\_\_\_  
 Proj. Subsequent Yr Ended: 12/31/2018  
 Witness: Robert E. Barrett, Jr.

COMPANY: FLORIDA POWER & LIGHT COMPANY  
AND SUBSIDIARIES

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-17	Month Accum Depr Balance Jan-18	Month Accum Depr Balance Feb-18	Month Accum Depr Balance Mar-18	Month Accum Depr Balance Apr-18	Month Accum Depr Balance May-18	Month Accum Depr Balance Jun-18	Month Accum Depr Balance Jul-18	Month Accum Depr Balance Aug-18	Month Accum Depr Balance Sep-18	Month Accum Depr Balance Oct-18	Month Accum Depr Balance Nov-18	Month Accum Depr Balance Dec-18	13-Month Average
1	Steam Plant ECRC	23,865	24,238	24,613	24,989	25,361	25,735	26,107	26,483	26,858	27,202	27,577	27,943	28,318	26,099
2	Turkey Point <sup>(1)</sup>	(34,043)	(34,059)	(34,079)	(34,075)	(34,071)	(34,067)	(34,095)	(34,092)	(34,088)	(34,085)	(34,081)	(34,078)	(34,074)	(34,076)
3	TOTAL STEAM PRODUCTION	1,531,054	1,536,995	1,542,598	1,546,447	1,549,178	1,553,704	1,558,627	1,563,641	1,569,077	1,574,491	1,579,918	1,585,739	1,591,400	1,560,221
4															
5	<b>NUCLEAR PRODUCTION</b>														
6	EPU St Lucie Common Base	245	248	250	253	255	257	260	262	265	267	269	272	274	260
7	EPU St Lucie Unit 1 Base	70,910	71,936	72,963	73,989	75,016	76,042	77,069	78,095	79,122	80,148	81,175	82,201	83,228	77,069
8	EPU St Lucie Unit 2 Base	52,357	53,087	53,817	54,547	55,276	56,006	56,736	57,465	58,195	58,925	59,654	60,384	61,114	56,736
9	EPU St Lucie Unit 2	1,031	1,048	1,066	1,083	1,101	1,119	1,136	1,154	1,171	1,189	1,206	1,224	1,242	1,136
10	EPU Turkey Point Common Base	73,780	75,168	76,556	77,944	79,332	80,720	82,108	83,496	84,884	86,272	87,660	89,048	90,436	82,108
11	EPU Turkey Point Unit 3 Base	109,097	111,092	113,087	115,081	117,076	119,071	121,066	123,060	125,055	127,050	129,045	131,039	133,034	121,066
12	EPU Turkey Point Unit 3	(10,493)	(10,583)	(10,673)	(10,763)	(10,853)	(10,943)	(11,033)	(11,123)	(11,213)	(11,303)	(11,393)	(11,483)	(11,573)	(11,705)
13	Minor Nuclear Production	4	5	6	7	8	9	10	11	12	14	15	16	18	10
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	2,754	2,882	3,009	3,137	3,265	3,393	3,521	3,649	3,776	3,894	4,022	4,146	4,274	3,515
16	St Lucie Capacity	594	623	651	680	709	739	768	798	829	859	894	934	974	773
17	St Lucie Plant Common	260,355	260,715	260,528	260,911	261,197	261,630	261,861	262,278	262,661	263,095	263,517	263,909	264,314	262,075
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	448,237	447,256	447,888	448,166	448,084	448,648	449,383	450,121	450,913	451,709	452,525	453,278	454,050	450,020
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	632,152	632,019	633,441	634,824	636,228	637,552	638,864	640,117	641,129	641,462	642,690	644,014	645,362	638,450
22	Turkey Point Capacity	2,019	2,127	2,238	2,349	2,463	2,578	2,695	2,813	2,932	3,053	3,175	3,299	3,424	2,705
23	Turkey Point Common	252,155	252,828	253,312	253,843	254,302	255,021	255,791	256,499	257,269	257,958	258,391	259,005	259,708	255,852
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	295,822	296,364	296,905	297,445	297,984	298,523	299,060	299,597	300,133	300,668	301,202	301,735	302,267	299,054
26	Turkey Point Unit 4 Uprate	4,034	4,095	4,156	4,217	4,278	4,340	4,401	4,462	4,523	4,584	4,645	4,706	4,767	4,401
27	Turkey Point Unit 4	360,953	361,533	362,110	362,689	363,270	363,851	364,438	365,019	365,585	366,149	366,708	367,276	367,838	364,417
28	TOTAL NUCLEAR PRODUCTION	2,612,543	2,618,980	2,627,823	2,636,901	2,645,494	2,655,055	2,664,508	2,674,184	2,683,349	2,692,082	2,700,915	2,708,448	2,717,941	2,664,479
29															
30	<b>OTHER PRODUCTION</b>														
31	Babcock Ranch Solar	4,881	5,243	5,605	5,967	6,329	6,692	7,054	7,416	7,778	8,140	8,502	8,864	9,227	7,054
32	Cape Canaveral Modernization	104,223	106,811	108,860	111,471	114,086	116,721	119,357	121,993	124,630	127,267	129,426	132,070	134,717	119,356
33	Citrus Solar	5,031	5,405	5,778	6,152	6,526	6,899	7,273	7,646	8,020	8,394	8,767	9,141	9,514	7,273
34	Desoto Solar ECRC	33,729	34,061	34,394	34,727	35,060	35,393	35,714	36,047	36,379	36,712	37,045	37,378	37,710	35,719
35	Ft Lauderdale CCs	284,463	287,455	289,895	292,787	291,320	294,458	297,640	300,734	303,927	307,125	307,939	311,144	314,343	298,710

FLORIDA PUBLIC SERVICE COMMISSION

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 Prior Year Ended: \_\_/\_\_/\_\_  
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 Proj. Subsequent Yr Ended: 12/31/2018  
 Witness: Robert E. Barrett, Jr.

COMPANY: FLORIDA POWER & LIGHT COMPANY  
AND SUBSIDIARIES

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-17	Month Accum Depr Balance Jan-18	Month Accum Depr Balance Feb-18	Month Accum Depr Balance Mar-18	Month Accum Depr Balance Apr-18	Month Accum Depr Balance May-18	Month Accum Depr Balance Jun-18	Month Accum Depr Balance Jul-18	Month Accum Depr Balance Aug-18	Month Accum Depr Balance Sep-18	Month Accum Depr Balance Oct-18	Month Accum Depr Balance Nov-18	Month Accum Depr Balance Dec-18	13-Month Average
1	Ft Lauderdale GTs <sup>(1)</sup>	(9,487)	(9,449)	(9,411)	(9,374)	(9,336)	(9,298)	(9,260)	(9,222)	(9,184)	(9,147)	(9,109)	(9,071)	(9,033)	(9,260)
2	Ft Myers CCs	212,288	214,769	217,247	219,656	222,037	224,512	226,925	229,350	231,822	234,296	236,745	239,224	241,715	226,968
3	Ft Myers GTs <sup>(1)</sup>	(17,502)	(17,460)	(17,418)	(17,376)	(17,334)	(17,292)	(21,910)	(21,868)	(21,826)	(21,784)	(21,742)	(21,701)	(21,659)	(19,759)
4	Ft Myers Unit 3	22,265	23,272	24,280	25,287	26,294	27,301	28,305	29,312	30,315	31,302	32,308	33,316	34,324	28,299
5	Ft Myers Common	4,999	5,052	5,103	5,155	5,193	5,236	5,288	5,340	5,392	5,444	5,497	5,535	5,587	5,294
6	Gas Reserves FCR	184,882	196,394	208,115	220,106	232,345	244,836	257,555	270,502	283,685	297,074	310,691	324,508	338,526	259,171
7	Manatee Solar	4,571	4,937	5,302	5,668	6,034	6,400	6,765	7,131	7,497	7,863	8,228	8,594	8,960	6,765
8	Manatee Unit 3 CC	130,847	132,725	134,603	136,380	137,920	139,762	141,632	143,489	145,360	147,230	149,099	150,968	152,837	141,758
9	Martin (Other Prod)	240,700	242,063	243,425	244,415	245,402	246,725	248,077	249,427	250,777	252,125	253,472	254,819	256,165	248,276
10	Martin Solar ECRC	(110)	(106)	(102)	(98)	(94)	(89)	(85)	(80)	(75)	(71)	(66)	(61)	(56)	(84)
11	Martin Unit 8 CC	128,033	129,944	131,899	133,935	135,975	138,018	140,064	142,088	144,138	146,187	148,236	150,285	152,333	140,087
12	Minor Other Production	20,475	20,830	21,186	21,523	21,863	22,221	22,579	22,938	23,297	23,657	24,017	24,378	24,740	22,577
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	97,998	99,203	100,405	101,607	102,779	103,980	105,182	106,374	107,577	108,780	109,965	111,165	112,367	105,183
15	Pt Everglades GTs <sup>(1)</sup>	(14,683)	(17,728)	(17,728)	(17,728)	(17,728)	(17,728)	(17,728)	(17,728)	(17,728)	(17,728)	(17,728)	(17,728)	(17,728)	(17,493)
16	Pt Everglades Modernization	58,672	61,701	64,443	67,150	70,180	73,204	76,243	79,332	82,413	85,512	88,611	91,711	94,811	76,460
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	129,436	132,556	135,684	138,831	141,191	144,386	147,599	150,823	154,052	157,281	160,510	163,738	166,966	143,797
19	Sanford CCs	203,804	206,811	209,818	212,825	215,832	218,839	221,846	224,853	227,860	230,867	233,874	236,881	239,888	207,780
20	Space Coast Solar ECRC	15,681	15,851	16,021	16,191	16,347	16,517	16,687	16,857	17,026	17,196	17,366	17,536	17,706	16,691
21	Turkey Point Unit 5	117,101	119,674	122,258	124,860	127,481	130,139	132,836	135,504	138,256	141,034	143,840	146,666	149,505	133,012
22	WCEC Unit 1 & 2 CCs	125,424	128,803	132,181	125,393	128,697	132,027	135,357	138,687	142,017	145,347	148,677	152,007	155,337	134,573
23	WCEC Unit 3	70,052	72,079	74,109	76,117	78,149	80,182	82,215	84,248	86,280	88,312	90,344	92,365	94,396	82,219
24	West County Capacity	255	266	278	290	302	313	325	337	349	360	372	384	395	325
25	TOTAL OTHER PRODUCTION	2,033,508	2,076,642	2,115,653	2,146,823	2,187,922	2,229,756	2,267,128	2,315,395	2,363,507	2,399,077	2,439,688	2,483,259	2,532,626	2,276,230
26															
27	<b>TRANSMISSION</b>														
28	Transmission	1,861,013	1,868,993	1,876,888	1,884,703	1,892,442	1,900,470	1,908,937	1,917,606	1,926,316	1,934,910	1,943,375	1,951,895	1,960,853	1,909,877
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	2,185	2,205	2,224	2,244	2,263	2,283	2,303	2,322	2,342	2,362	2,382	2,401	2,421	2,303
31	Transmission - Gen Leads	18,401	18,551	18,701	18,850	19,000	19,150	19,300	19,449	19,599	19,748	19,898	20,047	20,197	19,299
32	Transmission - GSU	66,851	66,873	66,893	66,912	66,928	66,943	66,956	66,966	66,975	66,982	66,987	66,990	66,991	66,942
33	Transmission - Port Everglades	2,270	2,381	2,492	2,602	2,713	2,824	2,935	3,045	3,156	3,267	3,378	3,488	3,599	2,935
34	Transmission - Radials Retail	38,141	38,295	38,449	38,603	38,757	38,911	39,065	39,218	39,372	39,526	39,679	39,833	39,986	39,064
35	TOTAL TRANSMISSION	1,987,027	1,995,464	2,003,814	2,012,081	2,020,271	2,028,747	2,037,661	2,046,774	2,055,927	2,064,961	2,073,864	2,082,821	2,092,213	2,038,586

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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AND SUBSIDIARIES

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-17	Month Accum Depr Balance Jan-18	Month Accum Depr Balance Feb-18	Month Accum Depr Balance Mar-18	Month Accum Depr Balance Apr-18	Month Accum Depr Balance May-18	Month Accum Depr Balance Jun-18	Month Accum Depr Balance Jul-18	Month Accum Depr Balance Aug-18	Month Accum Depr Balance Sep-18	Month Accum Depr Balance Oct-18	Month Accum Depr Balance Nov-18	Month Accum Depr Balance Dec-18	13-Month Average
1															
2	<u>DISTRIBUTION (Excluding Clauses)</u>														
3	361 Structures & Improvement	57,568	57,833	58,098	58,362	58,628	58,895	59,162	59,430	59,700	59,970	60,237	60,504	60,774	59,166
4	362 Station Equipment	563,614	566,619	569,645	572,656	575,731	578,825	581,912	585,078	588,276	591,472	594,613	597,781	601,020	582,095
5	364 Poles, Towers & Fixtures	630,202	634,847	639,458	644,014	648,462	653,080	657,965	663,011	668,004	673,024	678,046	683,424	689,186	658,671
6	365 Overhead Conductors & Devices	797,357	802,445	807,500	812,506	817,419	822,469	827,735	833,131	838,479	843,845	849,208	854,862	860,831	828,291
7	366 Underground Conduit	391,638	393,304	394,944	396,551	398,108	399,698	401,352	403,038	404,689	406,329	407,951	409,665	411,479	401,442
8	367 UG Conductors & Devices	801,282	804,486	807,646	810,747	813,752	816,848	820,102	823,441	826,721	829,994	833,243	836,711	840,419	820,415
9	368 Line Transformers	1,015,543	1,018,761	1,021,957	1,025,125	1,028,249	1,031,412	1,034,642	1,037,909	1,041,148	1,044,383	1,047,606	1,050,924	1,054,343	1,034,769
10	369 Services	462,652	464,953	467,223	469,450	471,606	473,834	476,180	478,592	480,961	483,328	485,678	488,193	490,889	476,426
11	370 Meters	74,788	75,060	75,332	75,604	75,875	76,147	76,419	76,691	76,962	77,234	77,506	77,778	78,049	76,419
12	370.1 AMI Meters	232,257	235,600	238,944	242,284	245,604	248,994	252,485	256,043	259,599	263,180	266,778	270,505	274,370	252,819
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	35,184	35,373	35,561	35,748	35,933	36,121	36,312	36,507	36,700	36,893	37,086	37,286	37,491	36,323
15	373 Street Lighting & Signal Systems	185,472	186,335	187,193	188,044	188,881	189,734	190,612	191,503	192,388	193,273	194,157	195,074	196,028	190,669
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)	5,163,011	5,191,069	5,218,954	5,246,544	5,273,703	5,301,511	5,330,331	5,359,828	5,389,080	5,418,379	5,447,560	5,478,160	5,510,332	5,332,959
18															
19	<u>DISTRIBUTION (CLAUSES)</u>														
20	362.9 Station Equipment -LMS	6,320	6,626	7,048	7,438	7,879	8,242	8,715	9,165	9,504	10,016	10,540	10,888	11,420	8,754
21	371.2 Residential Load Management-LMS	9,307	9,552	9,798	10,043	10,289	7,923	8,126	8,328	8,530	8,733	8,935	9,137	9,340	9,080
22	371.5 Installations on Cust Prem Solar	5,869	5,988	6,108	6,228	6,347	6,467	6,587	6,706	6,826	6,946	7,065	7,185	7,305	6,587
23	Distribution ECRC	2,948	2,964	2,980	2,995	3,011	3,027	3,042	3,058	3,073	3,089	3,105	3,120	3,136	3,042
24	TOTAL DISTRIBUTION CLAUSES	24,444	25,131	25,933	26,704	27,526	25,659	26,469	27,257	27,933	28,784	29,645	30,331	31,200	27,463
25															
26	TOTAL DISTRIBUTION	5,187,455	5,216,200	5,244,887	5,273,248	5,301,229	5,327,170	5,356,800	5,387,085	5,417,013	5,447,163	5,477,205	5,508,491	5,541,532	5,360,421
27															
28															
29	<u>GENERAL PLANT STRUCTURES (DEPR)</u>	139,386	139,978	140,579	141,188	141,784	140,165	140,749	141,111	141,700	142,294	142,891	143,492	144,098	141,493
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	440	451	462	473	485	496	507	518	529	540	551	563	574	507
35	General Plant Other	185,993	164,904	163,046	165,882	169,000	169,789	171,880	172,080	172,304	173,768	176,347	176,892	176,368	172,173

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: \_\_\_/\_\_\_/\_\_\_  
 \_\_\_ Prior Year Ended: \_\_\_/\_\_\_/\_\_\_  
 \_\_\_ Historical Test Year Ended: \_\_\_/\_\_\_/\_\_\_  
 Proj. Subsequent Yr Ended: 12/31/2018  
 Witness: Robert E. Barrett, Jr.

COMPANY: FLORIDA POWER & LIGHT COMPANY  
AND SUBSIDIARIES

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-17	Month Accum Depr Balance Jan-18	Month Accum Depr Balance Feb-18	Month Accum Depr Balance Mar-18	Month Accum Depr Balance Apr-18	Month Accum Depr Balance May-18	Month Accum Depr Balance Jun-18	Month Accum Depr Balance Jul-18	Month Accum Depr Balance Aug-18	Month Accum Depr Balance Sep-18	Month Accum Depr Balance Oct-18	Month Accum Depr Balance Nov-18	Month Accum Depr Balance Dec-18	13-Month Average
1	Reclaimed Water Plant	8,667	8,773	8,879	8,985	9,091	9,197	9,302	9,408	9,514	9,620	9,726	9,832	9,937	9,302
2	TOTAL GENERAL PLANT OTHER	185,933	164,961	163,220	166,173	169,408	170,314	172,522	172,839	173,179	174,761	177,457	178,119	177,712	172,815
3															
4															
5	GENERAL PLANT OTHER (ECCR)	1,058	1,103	1,147	1,192	1,236	1,280	1,325	1,369	1,413	1,458	1,502	1,546	1,591	1,325
6															
7															
8	GENERAL PLANT TRANSPORTATION	160,523	161,771	163,029	164,297	165,575	166,863	168,161	169,469	170,787	172,114	173,451	174,799	176,156	168,230
9															
10															
11	GENERAL PLANT TRANSPORTATION (Clauses)	350	355	359	364	369	373	378	383	387	392	397	401	406	378
12															
13	TOTAL GENERAL PLANT	487,250	468,167	468,334	473,214	478,372	478,996	483,134	485,170	487,467	491,019	495,698	498,358	499,962	484,242
14															
15	OTHER ITEMS														
16	ARO Dismantlement Reserve Off-set	(57,075)	(57,241)	(57,407)	(57,573)	(57,739)	(57,905)	(58,071)	(58,237)	(58,403)	(58,569)	(58,735)	(58,901)	(59,067)	(58,071)
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	72,228	72,366	72,504	72,642	72,780	72,918	73,056	73,194	73,332	73,470	73,608	73,746	73,884	73,056
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	916,385	916,357	916,329	916,302	916,274	916,246	916,218	916,190	916,162	916,134	916,106	916,078	916,050	916,218
21															
22															
23	TOTAL DEPRECIABLE RESERVE BALANCE	11,443,754	11,506,155	11,597,700	11,684,211	11,780,005	11,869,540	11,966,130	12,069,756	12,175,892	12,269,512	12,370,241	12,465,572	12,563,795	11,981,713
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	4,063,357	4,076,656	4,090,001	4,103,392	4,116,828	4,130,311	4,143,840	4,157,414	4,171,036	4,184,704	4,198,419	4,212,181	4,225,990	4,144,164
30															
31															
32	FOSSIL DISMANTLEMENT	392,056	393,549	395,041	396,533	398,026	389,927	391,316	392,808	394,300	395,793	397,285	398,777	400,270	395,053
33															
34															
35	TOTAL PLANT RESERVE BALANCE	15,898,354	15,975,547	16,081,930	16,183,324	16,294,047	16,388,965	16,500,472	16,619,166	16,740,415	16,849,196	16,965,132	17,075,717	17,189,242	16,520,117

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: \_\_/\_\_/\_\_  
 Prior Year Ended: \_\_/\_\_/\_\_  
 Historical Test Year Ended: \_\_/\_\_/\_\_  
 Proj. Subsequent Yr Ended: 12/31/2018  
 Witness: Robert E. Barrett, Jr.

COMPANY: FLORIDA POWER & LIGHT COMPANY  
AND SUBSIDIARIES

DOCKET NO.: 160021-EI

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(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Line No.	Account / Sub-account Number	Month	Month	Month	Month	Month	Month	Month	Month	Month	Month	Month	Month	Month	13-Month Average
	Account / Sub-account Title	Accum Depr Balance Dec-17	Accum Depr Balance Jan-18	Accum Depr Balance Feb-18	Accum Depr Balance Mar-18	Accum Depr Balance Apr-18	Accum Depr Balance May-18	Accum Depr Balance Jun-18	Accum Depr Balance Jul-18	Accum Depr Balance Aug-18	Accum Depr Balance Sep-18	Accum Depr Balance Oct-18	Accum Depr Balance Nov-18	Accum Depr Balance Dec-18	

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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  
 COMPANY: FLORIDA POWER & LIGHT COMPANY  
 AND SUBSIDIARIES

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>

Type of Data Shown:  
 Projected Test Year Ended: 12/31/17  
 Prior Year Ended: \_/\_/\_  
 Historical Test Year Ended: 12/31/2015  
 Proj. Subsequent Yr Ended: 12/31/2018  
 Witness: Robert E. Barrett, Jr.

DOCKET NO.: 160021-EI

(\$000)

	(1)	(2)	(3)	(4)	(5)
Line No.	Description of Additions or (Retirements)	Subsequent Year Minus One Year 12/31/2017	Subsequent Year 12/31/2018	Subsequent Year Plus One Year 12/31/2019	Most Recent Calendar Year 12/31/2015
1	ADDITIONS				
2					
3	Okeechobee Energy Center	0	0	1,247,422	0
4	Gas Reserves FCR <sup>(2)</sup>	500,000	500,000	500,000	142,002
5	All Other Additions <sup>(3)</sup>	3,076,742	2,940,282	3,157,879	2,925,823
6					
7	TOTAL ADDITIONS <sup>(4)</sup>	3,576,742	3,440,282	4,905,301	3,067,826
8					
9	RETIREMENTS				
10	All Other Retirements <sup>(3)</sup>	(546,043)	(470,654)	(585,978)	(997,471)
11					
12	TOTAL RETIREMENTS	(546,043)	(470,654)	(585,978)	(997,471)
13					
14					
15	TOTAL NET ADDITIONS	3,030,698	2,969,627	4,319,323	2,070,355

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 in
- 23 Order No. PSC-15-0284-FOF-EI, Docket No. 150001-EI.
- 24 (3) Includes items that individually are less than .5% of Accounts 101 & 106; however, in aggregate are in excess of .5% of Accounts 101 & 106.
- 25 (4) Includes plant-in-service adjustments or transfers reflected on MFR B-7.

2018 SUBSEQUENT YEAR ADJUSTMENT

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 \_\_/\_\_/\_\_  
 \_\_\_ Historical Test Year Ended \_\_/\_\_/\_\_  
 Proj. Subsequent Yr Ended 12/31/18

COMPANY: FLORIDA POWER & LIGHT COMPANY  
 AND SUBSIDIARIES

Witness: Robert E. Barrett, Jr.

DOCKET NO.: 160021-EI

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	(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 gas reserves projects in	
28	Order No. PSC-15-0284-FOF-EI, Docket No. 150001-EI.	
29		
30		
31		
32		

Supporting Schedules:

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: FLORIDA POWER & LIGHT COMPANY  
AND SUBSIDIARIES

DOCKET NO.: 160021-EI

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.

(\$000 WHERE APPLICABLE)

Type of Data Shown:

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

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

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

X Projected Subsequent Year Ended: 12/31/18

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	116,469				Various	Various			127,387	0.968204	123,336
3		TOTAL INTANGIBLE PLANT	116,469								127,387		123,336
4													
5		STEAM PRODUCTION											
6		All Other Steam Production	67,386				Various	Various			61,974	0.951284	58,955
7		TOTAL STEAM PRODUCTION	67,386								61,974		58,955
8													
9		NUCLEAR PRODUCTION											
10	UNUC00000971	PTN U3 LP Turbine Replacement			126,407	138,562	Sept-14	Nov-18		11,140	82,760	0.951284	78,729
11	UNUC00000972	PTN U4 LP Turbine Replacement	117,782	24,522	142,305	143,146	Oct-14	May-19	82.77%	13,416	110,512	0.951284	105,129
12		All Other Nuclear Production	443,734				Various	Various		3,105	419,553	0.951284	399,114
13		TOTAL NUCLEAR PRODUCTION	561,517	24,522	268,711	281,708				27,661	612,825		582,971
14													
15		OTHER PRODUCTION											
16	UENC00000083	Okeechobee Energy Center	1,050,117	99,191	1,149,308	1,149,308	Dec-16	Jun-19	91.37%	88,027	924,058	0.951284	879,041
17		All Other Production	47,471				Various	Various			65,410	0.951284	62,224
18		TOTAL OTHER PRODUCTION	1,097,587	99,191	1,149,308	1,149,308				88,027	989,468		941,265
19													
20		DISTRIBUTION											
21		All Other Distribution Plant	135,561				Various	Various			146,610	1.000000	146,610
22		TOTAL DISTRIBUTION PLANT	135,561								146,610		146,610
23													
24		TRANSMISSION											
25	UENC00000083	Okeechobee - Transmission	55,087	27,273	82,360	82,360	Dec-16	Jun-19	66.89%	3,592	51,097	0.903661	46,174
26		All Other Transmission	119,092				Various	Various			182,904	0.903661	165,283
27		TOTAL TRANSMISSION PLANT	174,179	27,273	82,360	82,360				3,592	234,000		211,457
28													
29		GENERAL											
30		All Other General Plant	31,359				Various	Various			76,503	0.968204	74,070
31		TOTAL GENERAL PLANT	31,359								76,503		74,070
32													
33													
34		TOTAL CONSTRUCTION WORK IN PROGRESS	2,184,058	150,986	1,500,379	1,513,375				119,281	2,248,767		2,138,664
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: \_\_/\_\_/\_\_  
 Prior Year Ended: \_\_/\_\_/\_\_  
 Historical Test Year Ended: \_\_/\_\_/\_\_  
 Projected Subsequent Year Ended: 12/31/18  
 Witness: Robert E. Barrett, Jr., Mitchell Goldstein,  
 Roxane R. Kennedy, Manuel B. Miranda

DOCKET NO.: 160021-EI

(\$000 WHERE APPLICABLE)

(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	1,517,791	150,986	1,500,379	1,513,375				119,281	1,401,516		1,330,990
3													
4													
5		TOTAL RATE BASE TREATMENT	666,267								847,251		807,675
6													
7													
8		TOTAL CWIP	2,184,058	150,986	1,500,379	1,513,375				119,281	2,248,767		2,138,664
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FLORIDA PUBLIC SERVICE COMMISSION

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 \_\_\_/\_\_\_/\_\_\_

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

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

X  Proj. Subsequent Yr Ended 12/31/18

Witness: Robert E. Barrett, Jr.

COMPANY: FLORIDA POWER & LIGHT COMPANY  
AND SUBSIDIARIES

DOCKET NO.: 160021-EI

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  
DOCKET NO.: 160021-EI

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: \_/\_/  
 Historical Test Year Ended: \_/\_/  
 Projected Subsequent Year Ended: 12/31/18  
Witness: Robert E. Barrett, Jr., Kim Ousdahl,  
Roxane R. Kennedy, Manuel B. Miranda

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	(1)	(2)	(3)	(4)	(5)
Line No.	Description of Item	Test Year 2017 13 Month Average	Subsequent Year 2018 13 Month Average	Subsequent Year Jurisdictional Factor	Subsequent Year Jurisdictional Amount (3) x (4)
1	<u>GAS RESERVES FUTURE USE</u>				
2	GAS RESERVES <sup>(1)</sup>	1,369	1,369	0.947220	1,297
3	TOTAL GAS RESERVES FUTURE USE	<u>1,369</u>	<u>1,369</u>		<u>1,297</u>
4					
5	<u>OTHER PRODUCTION FUTURE USE</u>				
6	OKEECHOBEE SITE	17,763	17,763	0.951284	16,898
7	HENDRY CTY LAND	74,514	74,514	0.951284	70,884
8	AGGREGATE OTHER PRODUCTION PROPERTY UNDER 5%	2,812	2,812	0.951284	2,675
9	TOTAL OTHER PRODUCTION FUTURE USE	<u>95,089</u>	<u>95,089</u>		<u>90,457</u>
10					
11	<u>TRANSMISSION FUTURE USE</u>				
12	AGGREGATE TRANSMISSION PROPERTY UNDER 5%	72,952	83,334	0.903661	75,306
13	TOTAL TRANSMISSION FUTURE USE	<u>72,952</u>	<u>83,334</u>		<u>75,306</u>
14					
15	<u>DISTRIBUTION FUTURE USE</u>				
16	AGGREGATE DISTRIBUTION PROPERTY UNDER 5%	44,398	44,398	1.000000	44,398
17	TOTAL DISTRIBUTION FUTURE USE	<u>44,398</u>	<u>44,398</u>		<u>44,398</u>
18					
19	<u>GENERAL PLANT FUTURE USE</u>				
20	PGA BLVD PROPERTY	24,453	24,453	0.968204	23,675
21	AGGREGATE GENERAL PROPERTY UNDER 5%	9,353	9,380	0.968204	9,082
22	TOTAL GENERAL PLANT FUTURE USE	<u>33,806</u>	<u>33,833</u>		<u>32,757</u>
23					
24	Total:	<u>247,614</u>	<u>258,023</u>		<u>244,214</u>

25 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.

29  
30 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 \_\_/\_\_/\_\_  
 Prior Year Ended \_\_/\_\_/\_\_  
 Historical Test Year Ended \_\_/\_\_/\_\_  
 Proj. Subsequent Yr Ended 12/31/18

COMPANY: FLORIDA POWER & LIGHT COMPANY  
AND SUBSIDIARIES

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

DOCKET NO.: 160021-EI

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	(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 2017	392,543	0	753,077	60,655	588,722	0	617,553	
2									
3	JAN 2018	406,460	0	753,077	60,655	605,457	0	614,735	
4									
5	FEB 2018	476,018	0	753,077	60,655	622,192	0	667,558	
6									
7	MAR 2018	477,686	0	753,077	60,655	637,002	0	654,416	
8									
9	APR 2018	409,833	0	744,168	60,655	568,206	0	646,451	
10									
11	MAY 2018	437,341	0	744,168	60,655	584,205	0	657,959	
12									
13	JUN 2018	442,485	0	744,168	60,655	600,738	0	646,570	
14									
15	JUL 2018	455,044	0	744,168	60,655	616,737	0	643,131	
16									
17	AUG 2018	480,470	0	744,168	60,655	633,270	0	652,024	
18									
19	SEP 2018	482,979	0	744,168	60,655	646,293	0	641,509	
20									
21	OCT 2018	385,448	0	763,638	60,655	579,580	0	630,162	
22									
23	NOV 2018	399,358	0	763,638	60,655	595,029	0	628,623	
24									
25	DEC 2018	400,056	0	763,638	60,655	609,980	0	614,371	
26									
27	13 MONTH AVERAGE	434,286	0	751,402	60,655	606,724	0	639,620	
28									
29	NOTE: Totals may not add due to rounding.								
30									
31									
32									
33									

## 2018 SUBSEQUENT YEAR ADJUSTMENT

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 / / Historical Test Year Ended / / Proj. Subsequent Yr Ended 12/31/18

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

COMPANY: FLORIDA POWER & LIGHT COMPANY  
AND SUBSIDIARIES

DOCKET NO.: 160021-EI

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Line No.	(1) ACCOUNT NO.	(2)	(3) TEST YEAR 2017 COMPANY TOTAL	(4) SUBSEQUENT YEAR 2018 COMPANY TOTAL	(5) SUBSEQUENT YEAR JURISDICTIONAL FACTOR	(6) SUBSEQUENT YEAR JURISDICTIONAL AMOUNT (4) x (5)
1		CURRENT AND ACCRUED ASSETS				
2						
3	131	CASH	3,030	2,885	0.952032	2,746
4	132	INTEREST SPECIAL DEPOSITS	0	0	0.000000	0
5	134	OTHER SPECIAL DEPOSITS	2,146	2,146	0.966829	2,075
6	135	WORKING FUNDS	3	3	0.966829	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	647,462	664,810	1.000000	664,810
10	143	OTHER ACCOUNTS RECEIVABLE	114,612	116,924	0.966829	113,045
11	144	ACCUM PROV UNCOLLECTIBLE ACCOUNTS	(6,041)	(6,157)	1.000000	(6,157)
12	145	NOTES RECEIVABLE FROM ASSOC COMPANIES	0	0	0.000000	0
13	146	ACCOUNT RECEIVABLE FROM ASSOC COMPANIES	35,305	35,305	0.966829	34,133
14	151	FUEL STOCK	331,285	319,109	0.948659	302,726
15	154	PLANT MATERIALS AND OPERATING SUPPLIES	483,835	478,231	0.963508	460,779
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	0.963508	1,773
19	165	PREPAYMENTS	134,227	133,412	0.984295	131,317
20	171	INTEREST & DIVIDENDS RECEIVABLE	2	2	0.966829	2
21	172	RENTS RECEIVABLE	22,603	23,044	0.966829	22,280
22	173	ACCRUED UTILITY REVENUES	244,727	246,440	0.932461	229,795
23	174	MISCELLANEOUS CURRENT AND ACCRUED ASSETS	26,274	26,257	0.966829	25,386
24	175, 176	DERIVATIVE ASSETS - NOT HEDGED	5,248	5,248	0.948659	4,978
25		CURRENT AND ACCRUED ASSETS	2,046,557	2,049,498	0.970819	1,989,693
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

Supporting Schedules: B-2, B-3

Recap Schedules: B-6

2018 SUBSEQUENT YEAR ADJUSTMENT  
FLORIDA PUBLIC SERVICE COMMISSIONCOMPANY: FLORIDA POWER & LIGHT COMPANY  
AND SUBSIDIARIES

DOCKET NO.: 160021-EI

## 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 \_\_/\_\_/\_\_ Historical Test Year Ended \_\_/\_\_/\_\_ Proj. Subsequent Yr Ended 12/31/18

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

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Line No.	(1) ACCOUNT NO.	(2)	(3) TEST YEAR 2017 COMPANY TOTAL	(4) SUBSEQUENT YEAR 2018 COMPANY TOTAL	(5) SUBSEQUENT YEAR JURISDICTIONAL FACTOR	(6) SUBSEQUENT YEAR JURISDICTIONAL AMOUNT (4) x (5)
1	182.3	OTHER REGULATORY ASSETS	2,220,745	2,020,480	0.462329	934,126
2	183	PRELIM SURVEY & INVESTIGATION CHARGES	8,907	8,578	0.966829	8,294
3	184	CLEARING ACCOUNTS	0	0	0.966829	0
4	185	TEMPORARY FACILITIES	0	0	0.000000	0
5	186	MISCELLANEOUS DEFERRED DEBITS	1,398,939	1,451,808	0.967700	1,404,915
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	3,628,591	3,480,867	0.674354	2,347,335
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	5,675,148	5,530,365	0.784221	4,337,028
20						
21		OTHER NONCURRENT LIABILITIES				
22						
23	227	OBLIGATIONS UNDER CAPITAL LEASES-NONCARR	0	0	0.000000	0
24	228.1	ACCUM PROVISION - PROPERTY INSURANCE	(119,921)	(121,006)	1.002683	(121,331)
25	228.2	ACCUM PROVISION - INJURIES & DAMAGES	(19,600)	(19,500)	0.968204	(18,880)
26	228.3	ACCUM PROVISION - PENSION & DEFERRED BENEFITS	(224,575)	(216,928)	0.968204	(210,031)
27	228.4	ACCUM PROVISION - OPERATING RESERVES	(184,932)	(207,985)	0.961933	(200,067)
28	229	ACCUMULATED PROVISION FOR RATE REFUNDS	0	0	0.000000	0
29	230	ASSET RETIREMENT OBLIGATION - LIABILITY	(1,552,762)	(1,637,480)	0.968200	(1,585,409)
30		OTHER NONCURRENT LIABILITIES	(2,101,790)	(2,202,898)	0.969503	(2,135,717)

2018 SUBSEQUENT YEAR ADJUSTMENT  
FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: FLORIDA POWER & LIGHT COMPANY  
AND SUBSIDIARIES

DOCKET NO.: 160021-EI

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 \_\_/\_\_/\_\_  
 Historical Test Year Ended \_\_/\_\_/\_\_  
 Proj. Subsequent Yr Ended 12/31/18  
Witness: Kim Ousdahl, Robert E. Barrett, Jr.

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Line No.	(1) ACCOUNT NO.	(2)	(3) TEST YEAR 2017 COMPANY TOTAL	(4) SUBSEQUENT YEAR 2018 COMPANY TOTAL	(5) SUBSEQUENT YEAR JURISDICTIONAL FACTOR	(6) SUBSEQUENT 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	(603,818)	(609,052)	0.965272	(587,901)
6	233	NOTES PAYABLE TO ASSOCIATED COMPANIES	0	0	0.000000	0
7	234	ACCOUNTS PAYABLE TO ASSOCIATED COMPANIES	(31,553)	(32,024)	0.966829	(30,962)
8	235	CUSTOMER DEPOSITS	0	0	0.000000	0
9	236	TAXES ACCRUED	(352,648)	(493,743)	0.975321	(481,558)
10	237	INTEREST ACCRUED	(124,452)	(140,720)	0.968211	(136,247)
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	(87,007)	(88,779)	0.966829	(85,834)
15	242	MISC CURRENT AND ACCRUED LIABILITIES	(502,762)	(446,558)	0.966101	(431,420)
16	243	OBLIGATIONS UNDER CAPITAL LEASES-CURRENT	0	0	0.000000	0
17	244	DERIVATIVE LIABILITY - NOT HEDGED	(235,307)	(235,307)	0.948659	(223,226)
18		CURRENT AND ACCRUED LIABILITIES	(1,937,547)	(2,046,183)	0.966261	(1,977,147)
19						
20		DEFERRED CREDITS				
21						
22	252	CUSTOMER ADVANCES FOR CONSTRUCTION	(2,925)	(2,985)	0.966829	(2,886)
23	253	OTHER DEFERRED CREDITS	(169,005)	(158,368)	0.965087	(152,839)
24	254	OTHER REGULATORY LIABILITIES	(2,748,765)	(2,688,896)	0.916848	(2,465,308)
25	255	ACCUM DEFERRED INVESTMENT TAX CREDIT	0	0	0.000000	0
26	256	DEFERRED GAINS DISPOSITION UTILITY PLANT	(38,904)	(30,637)	0.966829	(29,621)
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	(2,959,599)	(2,880,886)	0.920083	(2,650,653)
30						

## 2018 SUBSEQUENT YEAR ADJUSTMENT

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 \_\_/\_\_/\_\_ Historical Test Year Ended \_\_/\_\_/\_\_ Proj. Subsequent Yr Ended 12/31/18

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

COMPANY: FLORIDA POWER & LIGHT COMPANY  
AND SUBSIDIARIES

DOCKET NO.: 160021-EI

(\$000)

Line No.	(1) ACCOUNT NO.	(2)	(3) TEST YEAR 2017 COMPANY TOTAL	(4) SUBSEQUENT YEAR 2018 COMPANY TOTAL	(5) SUBSEQUENT YEAR JURISDICTIONAL FACTOR	(6) SUBSEQUENT 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		ADJUSTMENT TO NONCURRENT, CURRENT AND ACCRUED LIABILITIES, AND DEFERRED CREDITS	0	0	0.000000	0
9						
10						
11						
12		ADJUSTED NONCURRENT, CURRENT AND ACCRUED LIABILITIES	(6,998,936)	(7,129,967)	0.948604	(6,763,518)
13						
14						
15		WORKING CAPITAL ALLOWANCE	(1,323,788)	(1,599,602)	1.516934	(2,426,490)
16						
17		COMMISSION ADJUSTMENTS				
18	186	CEDAR BAY TRANSACTION	(675,322)	(590,136)	0.947220	(558,988)
19	235	MARGIN CALL COLLATERAL	250	250	0.966829	242
20						
21	230, 232, 234, 236, 242	FUEL CLAUSE - GAS RESERVES	30,417	42,314	0.947220	40,081
22	131	CASH - GAS RESERVES	(2,177)	(2,177)	0.947220	(2,062)
23	136	TEMPORARY CASH INVESTMENTS	0	0	0.000000	0
24	146	ACCOUNTS RECEIVABLE - ASSOC COS	(35,305)	(35,305)	0.966829	(34,133)
25	165	PREPAYMENTS - INTEREST ON COMMERCIAL PAPER	(3)	(3)	0.963508	(3)
26	165	PREPAYMENTS - SWAPC ECCR	(50,678)	(47,697)	1.000000	(47,697)
27	171	INTEREST & DIVIDENDS RECEIVABLE	(2)	(2)	0.966829	(2)
28	172	POLE ATTACHMENTS RENTS RECEIVABLE	(16,052)	(16,474)	1.000000	(16,474)
29	174	JOBGING ACCOUNTS	(26,274)	(26,257)	0.966829	(25,386)
30	182	ASSET RETIREMENT OBLIGATION	0	0	0.000000	0

Supporting Schedules: B-2, B-3

Recap Schedules: B-6



2018 SUBSEQUENT YEAR ADJUSTMENT

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 / /

Historical Test Year Ended / /

Proj. Subsequent Yr Ended 12/31/18

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

COMPANY: FLORIDA POWER & LIGHT COMPANY  
AND SUBSIDIARIES

DOCKET NO.: 160021-EI

(\$000)

Line No.	(1) ACCOUNT NO.	(2)	(3) TEST YEAR 2017 COMPANY TOTAL	(4) SUBSEQUENT YEAR 2018 COMPANY TOTAL	(5) SUBSEQUENT YEAR JURISDICTIONAL FACTOR	(6) SUBSEQUENT YEAR JURISDICTIONAL AMOUNT (4) x (5)
1	182, 254	NET UNDERRECOVERED FUEL, CAPACITY, ECCR, ECRC	1,575	(2,660)	1.004392	(2,672)
2	182	NUCLEAR COST RECOVERY	247	247	1.000000	247
3	182	STORM DEFICIENCY RECOVERY	(207,734)	(97,182)	1.000000	(97,182)
4	182.3, 254	MISCELLANEOUS DEFERRED DEBITS	(12,575)	(6,923)	0.947220	(6,558)
5	186	RATE CASE EXPENSE	0	0	0.000000	0
6	254	CEDAR BAY TRANSACTION	5,686	4,928	0.947220	4,668
7	228.1	ACCUM. PROV. - PROPERTY & STORM INSURANCE	120,246	121,331	1.000000	121,331
8	228.3	ACCUM DEFERRED RETIREMENT BENEFITS	110	112	0.968204	109
9	232	POLE ATTACHMENT RENTS PAYABLE	8,258	8,427	1.000000	8,427
10	242	ACCUM. PROV. - RATE REFUNDS	1	1	0.000000	0
11	242	JOBGING ACCOUNTS	12,267	12,516	0.966829	12,101
12	253	GAIN ON SALE OF EMISSION ALLOWANCE	3	1	0.947220	1
13	253	SJRPP ACCELERATED RECOVERY	14,859	5,940	0.947220	5,626
14	253	TRANSMISSION RELIABILITY ENHANCEMENT	0	0	0.000000	0
15	254	ASSET RETIREMENT OBLIGATION	3,677,880	3,759,447	0.968204	3,639,912
16	254	NUCLEAR COST RECOVERY	245,044	248,074	1.000000	248,074
17		COMMISSION ADJUSTMENTS	3,090,722	3,378,772	0.973626	3,289,661
18						
19		COMPANY ADJUSTMENTS				
20						
21	186	RATE CASE EXPENSE	4,309	3,078	1.000000	3,078
22	182.3, 228.4, 254	NUCLEAR MAINTENANCE RESERVE	20,099	66,602	0.951284	63,358
23	228.4	EOL NUCLEAR FUEL AND M&S ACCRUALS	58	174	0.966829	168
24		COMPANY ADJUSTMENTS	24,466	69,854	0.953469	66,604
25						
26		TOTAL ADJUSTMENTS	3,115,188	3,448,626	0.973218	3,356,264
27						
28		ADJUSTED WORKING CAPITAL ALLOWANCE	1,791,400	1,849,024	0.502846	929,774
29						
30						

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: FLORIDA POWER & LIGHT COMPANY  
AND SUBSIDIARIES

DOCKET NO.: 160021-EI

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 / /  
Historical Test Year Ended / /  
X Proj. Subsequent Yr Ended 12/31/18  
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			(15) 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	(14) Units	(16) (\$000)	(18) \$/Unit	(19) Units	(21) (\$000)	(22) \$/Unit	(24) Units	(25) (\$000)	(26) \$/Unit					
1	Manatee (PMT/TMT)	Residual Oil	BBL	Jan-18	1,249,987	75,338	60.27	0	0	0.00	834	38	60.27				1,249,354	75,300	60.27	1,201,100	77,102	64.19		
2				Feb-18	1,249,354	75,300	60.27	0	0	0.00	35,110	2,116	60.27					1,214,244	73,184	60.27	1,202,638	76,375	63.51	
3				Mar-18	1,214,244	73,164	60.27	0	0	0.00	18,983	1,144	60.27					1,195,260	72,040	60.27	1,202,944	75,575	62.83	
4				Apr-18	1,195,260	72,040	60.27	0	0	0.00	34,346	2,070	60.27					1,160,915	69,970	60.27	1,205,291	74,940	62.18	
5				May-18	1,160,915	69,970	60.27	145,000	7,408	51.09	36,296	2,267	56.25					1,287,647	75,110	59.25	1,209,237	74,477	61.59	
6				Jun-18	1,287,647	75,110	59.25	0	0	0.00	28,879	1,593	59.25					1,240,767	73,517	59.25	1,215,792	74,204	61.03	
7				Jul-18	1,240,767	73,517	59.25	0	0	0.00	69,322	4,107	59.25					1,171,445	69,410	59.25	1,213,120	73,545	60.62	
8				Aug-18	1,171,445	69,410	59.25	145,000	7,605	52.45	45,284	2,849	58.50					1,271,161	74,365	58.50	1,215,055	73,232	60.27	
9				Sep-18	1,271,161	74,365	58.50	0	0	0.00	83,555	4,888	58.50					1,187,607	69,477	58.50	1,218,823	72,937	59.94	
10				Oct-18	1,187,607	69,477	58.50	145,000	7,724	53.27	97,650	5,657	57.93					1,234,956	71,545	57.93	1,218,166	72,682	59.66	
11				Nov-18	1,234,956	71,545	57.93	0	0	0.00	30,479	1,766	57.93					1,204,477	69,779	57.93	1,223,394	72,674	59.40	
12				Dec-18	1,204,477	69,779	57.93	0	0	0.00	26,452	1,532	57.93					1,178,026	68,246	57.93	1,217,373	72,099	59.22	
13																								
14	Martin (PMR/TMR)	Residual Oil	BBL	Jan-18	1,073,000	76,472	71.27	0	0	0.00	1,380	98	71.27				1,071,620	76,374	71.27	1,118,471	81,795	73.13		
15				Feb-18	1,071,620	76,374	71.27	110,000	5,707	51.88	25,359	1,782	69.46					1,156,261	80,319	69.46	1,115,117	80,987	72.63	
16				Mar-18	1,156,261	80,319	69.46	0	0	0.00	4,708	327	69.46					1,151,553	79,992	69.46	1,112,044	80,204	72.12	
17				Apr-18	1,151,553	79,992	69.46	0	0	0.00	8,320	578	69.46					1,143,233	79,414	69.46	1,113,866	79,796	71.84	
18				May-18	1,143,233	79,414	69.46	0	0	0.00	37,487	2,604	69.46					1,105,746	76,810	69.46	1,116,085	78,434	71.17	
19				Jun-18	1,105,746	76,810	69.46	0	0	0.00	29,526	2,051	69.46					1,078,220	74,759	69.46	1,106,424	78,829	70.87	
20				Jul-18	1,078,220	74,759	69.46	110,000	5,940	54.00	38,765	2,637	68.03					1,147,456	78,062	68.03	1,111,848	78,328	70.46	
21				Aug-18	1,147,456	78,062	68.03	0	0	0.00	24,734	1,683	68.03					1,122,722	76,379	68.03	1,114,309	78,069	70.08	
22				Sep-18	1,122,722	76,379	68.03	0	0	0.00	41,970	2,855	68.03					1,080,753	73,524	68.03	1,107,895	77,342	69.81	
23				Oct-18	1,080,753	73,524	68.03	110,000	6,080	55.27	45,104	3,015	66.85					1,145,648	76,589	66.85	1,110,098	77,110	69.46	
24				Nov-18	1,145,648	76,589	66.85	0	0	0.00	9,437	631	66.85					1,138,211	75,958	66.85	1,114,254	77,020	69.12	
25				Dec-18	1,138,211	75,958	66.85	0	0	0.00	4,701	314	66.85					1,131,510	75,643	66.85	1,118,610	76,946	68.79	
26																								
27	System	Residual Oil	BBL	Jan-18	2,322,988	151,811	65.35	0	0	0.00	2,014	137	67.81				2,320,974	151,874	65.35	2,318,570	158,897	68.50		
28				Feb-18	2,320,974	151,874	65.35	110,000	5,707	51.88	60,489	3,878	64.13					2,370,505	153,504	64.76	2,317,755	157,392	67.89	
29				Mar-18	2,370,505	153,504	64.76	0	0	0.00	23,692	1,471	62.10					2,346,813	152,032	64.78	2,314,988	155,779	67.29	
30				Apr-18	2,346,813	152,032	64.78	0	0	0.00	42,665	2,646	62.08					2,304,148	149,384	64.83	2,315,179	154,737	66.72	
31				May-18	2,304,148	149,384	64.83	145,000	7,408	51.09	75,755	4,871	64.31					2,373,393	151,920	64.01	2,325,331	153,912	66.19	
32				Jun-18	2,373,393	151,920	64.01	0	0	0.00	56,405	3,644	64.50					2,316,988	148,277	64.00	2,325,218	152,833	65.73	
33				Jul-18	2,316,988	148,277	64.00	110,000	5,940	54.00	108,087	6,745	62.40					2,318,901	147,472	63.80	2,324,767	151,873	65.33	
34				Aug-18	2,318,901	147,472	63.80	145,000	7,605	52.45	70,017	4,332	61.87					2,393,894	150,745	62.97	2,329,363	151,301	64.95	
35				Sep-18	2,393,894	150,745	62.97	0	0	0.00	125,524	7,743	61.69					2,288,369	143,001	63.04	2,324,719	150,280	64.64	
36				Oct-18	2,288,369	143,001	63.04	255,000	13,804	54.13	142,755	8,672	60.75					2,360,804	148,133	62.23	2,328,262	149,792	64.34	
37				Nov-18	2,360,804	148,133	62.23	0	0	0.00	39,916	2,397	60.04					2,340,889	145,737	62.26	2,337,646	149,693	64.04	
38				Dec-18	2,340,889	145,737	62.26	0	0	0.00	31,153	1,647	59.28					2,309,736	143,890	62.30	2,335,963	149,045	63.60	
39																								
40	Cape Canaveral (CCEC)	Distillate Oil	BBL	Jan-18	132,263	10,374	78.44	0	0	0.00	0	0	0.00				132,263	10,374	78.44	129,091	10,314	79.91		
41				Feb-18	132,263	10,374	78.44	0	0	0.00	3	0	78.44					132,260	10,374	78.44	129,090	10,284	79.87	
42				Mar-18	132,260	10,374	78.44	0	0	0.00	9,262	727	78.44					122,998	9,648	78.44	128,368	10,198	79.44	
43				Apr-18	122,998	9,648	78.44	13,999	1,033	73.81	4,734	369	77.96					132,263	10,312	77.96	129,112	10,223	79.18	
44				May-18	132,263	10,312	77.96	0	0	0.00	3,293	257	77.96					128,970	10,055	77.96	128,858	10,182	79.02	
45				Jun-18	128,970	10,055	77.96	0	0	0.00	0	0	0.00					128,970	10,055	77.96	128,864	10,148	78.88	
46				Jul-18	128,970	10,055	77.96	0	0	0.00	823	64	77.96					128,146	9,991	77.96	128,621	10,123	78.70	
47				Aug-18	128,146	9,991	77.96	0	0	0.00	823	64	77.96					127,323	9,927	77.96	128,779	10,115	78.55	
48				Sep-18	127,323	9,927	77.96	0	0	0.00	2,470	193	77.96					124,853	9,734	77.96	128,827	10,100	78.40	
49				Oct-18	124,853	9,734	77.96	10,497	806	76.77	3,087	240	77.87					132,263	10,300	77.87	128,827	10,086	78.29	
50				Nov-18	132,263	10,300	77.87	0	0	0.00	10,292	794	77.17					132,263	10,293	77.82	129,159	10,098	78.18	
51				Dec-18	132,263	10,293	77.82	0	0	0.00	9,674	753	77.82					122,589	9,540	77.82	129,033	10,075	78.08	

Note 1: Beginning in 2018, Turkey Point (PTP) Residual Oil, Port Everglades GTs (PEG) Distillate Oil, Cedar Bay (CBG) Distillate Oil, and Cedar Bay (CBG) Coal have 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 for these locations.

Supporting Schedules:

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: FLORIDA POWER & LIGHT COMPANY  
AND SUBSIDIARIES

DOCKET NO.: 160021-EI

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 / /  
Historical Test Year Ended / /  
 Proj. Subsequent Yr Ended 12/31/18  
Witness: Roxane R. Kennedy

Line No.	Plant	Fuel Type	Units	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		
					Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit	Units	(\$000)	\$/Unit
1	Martin (PMG)	Distillate Oil	BBL	Jan-18	72,841	8,841	121.70	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	72,841	8,841	121.70	72,841	8,841	121.70
2				Feb-18	72,841	8,841	121.70	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	72,841	8,841	121.70	72,841	8,841	121.70
3				Mar-18	72,841	8,841	121.70	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	72,841	8,841	121.70	72,841	8,841	121.70
4				Apr-18	72,841	8,841	121.70	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	72,841	8,841	121.70	72,841	8,841	121.70
5				May-18	72,841	8,841	121.70	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	72,841	8,841	121.70	72,841	8,841	121.70
6				Jun-18	72,841	8,841	121.70	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	72,841	8,841	121.70	72,841	8,841	121.70
7				Jul-18	72,841	8,841	121.70	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	72,841	8,841	121.70	72,841	8,841	121.70
8				Aug-18	72,841	8,841	121.70	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	72,841	8,841	121.70	72,841	8,841	121.70
9				Sep-18	72,841	8,841	121.70	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	72,841	8,841	121.70	72,841	8,841	121.70
10				Oct-18	72,841	8,841	121.70	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	72,841	8,841	121.70	72,841	8,841	121.70
11				Nov-18	72,841	8,841	121.70	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	72,841	8,841	121.70	72,841	8,841	121.70
12				Dec-18	72,841	8,841	121.70	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	72,841	8,841	121.70	72,841	8,841	121.70
13																									
14	West County (WCEC)	Distillate Oil	BBL	Jan-18	263,007	30,177	114.74	12,567	827	73.73	3,010	340	112.87	0	0	0.00	0	0	0.00	272,564	30,764	112.868	284,557	30,316	114.59
15				Feb-18	272,564	30,784	112.87	0	0	0.00	0	0	0.00	1,315	148	112.87	0	0	0.00	271,249	30,615	112.868	284,926	30,319	114.44
16				Mar-18	271,249	30,615	112.87	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	271,249	30,615	112.868	285,499	30,346	114.30
17				Apr-18	271,249	30,615	112.87	0	0	0.00	0	0	0.00	1,969	222	112.87	0	0	0.00	269,279	30,393	112.868	285,920	30,355	114.15
18				May-18	269,279	30,393	112.87	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	269,279	30,393	112.868	286,342	30,365	114.01
19				Jun-18	269,279	30,393	112.87	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	269,279	30,393	112.868	286,763	30,375	113.86
20				Jul-18	269,279	30,393	112.87	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	269,279	30,393	112.868	287,185	30,384	113.72
21				Aug-18	269,279	30,393	112.87	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	269,279	30,393	112.868	287,606	30,394	113.58
22				Sep-18	269,279	30,393	112.87	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	269,279	30,393	112.868	288,027	30,403	113.43
23				Oct-18	269,279	30,393	112.87	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	269,279	30,393	112.868	288,449	30,413	113.29
24				Nov-18	269,279	30,393	112.87	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	269,279	30,393	112.868	288,870	30,423	113.15
25				Dec-18	269,279	30,393	112.87	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	269,279	30,393	112.868	289,291	30,433	113.01
26																									
27	Riviera (RBEC)	Distillate Oil	BBL	Jan-18	122,882	12,063	98.17	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	122,882	12,063	98.17	128,199	12,637	100.14
28				Feb-18	122,882	12,063	98.17	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	122,882	12,063	98.17	128,619	12,647	99.46
29				Mar-18	122,882	12,063	98.17	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	122,882	12,063	98.17	129,039	12,657	98.83
30				Apr-18	122,882	12,063	98.17	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	122,882	12,063	98.17	129,459	12,667	98.20
31				May-18	122,882	12,063	98.17	11,675	868	74.19	0	0	0.00	2,188	210	98.09	0	0	0.00	132,370	12,719	98.09	129,879	12,677	98.00
32				Jun-18	132,370	12,719	98.09	0	0	0.00	0	0	0.00	39	4	96.09	0	0	0.00	132,331	12,716	98.09	129,299	12,687	97.83
33				Jul-18	132,331	12,716	98.09	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	132,331	12,716	98.09	129,719	12,697	97.67
34				Aug-18	132,331	12,716	98.09	0	0	0.00	0	0	0.00	1,169	112	98.09	0	0	0.00	131,163	12,603	98.09	129,139	12,707	97.50
35				Sep-18	131,163	12,603	98.09	0	0	0.00	0	0	0.00	1,767	170	98.09	0	0	0.00	129,396	12,434	98.09	128,559	12,717	97.33
36				Oct-18	129,396	12,434	98.09	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	129,396	12,434	98.09	128,979	12,727	97.16
37				Nov-18	129,396	12,434	98.09	0	0	0.00	0	0	0.00	344	33	98.09	0	0	0.00	129,052	12,401	98.09	128,399	12,737	97.00
38				Dec-18	129,052	12,401	98.09	0	0	0.00	0	0	0.00	630	60	98.09	0	0	0.00	128,422	12,340	98.09	127,820	12,747	96.84
39																									
40	Fort Lauderdale (PFL)	Distillate Oil	BBL	Jan-18	206,355	18,022	87.33	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	206,355	18,022	87.33	200,157	18,819	94.02
41				Feb-18	206,355	18,022	87.33	0	0	0.00	0	0	0.00	2,966	259	87.33	0	0	0.00	203,389	17,763	87.33	200,834	18,680	93.00
42				Mar-18	203,389	17,763	87.33	0	0	0.00	0	0	0.00	103	9	87.33	0	0	0.00	203,286	17,754	87.33	201,512	18,541	92.01
43				Apr-18	203,286	17,754	87.33	0	0	0.00	0	0	0.00	3,326	290	87.33	0	0	0.00	199,960	17,463	87.33	202,902	18,476	91.06
44				May-18	199,960	17,463	87.33	0	0	0.00	0	0	0.00	2,801	245	87.33	0	0	0.00	197,159	17,219	87.33	202,190	18,281	90.41
45				Jun-18	197,159	17,219	87.33	0	0	0.00	0	0	0.00	2,132	186	87.33	0	0	0.00	195,028	17,032	87.33	201,733	18,110	89.77
46				Jul-18	195,028	17,032	87.33	0	0	0.00	0	0	0.00	5,357	468	87.33	0	0	0.00	189,670	16,565	87.33	200,951	17,913	89.14
47				Aug-18	189,670	16,565	87.33	31,172	2,360	75.70	0	0	0.00	14,437	1,237	85.69	0	0	0.00	206,406	17,867	85.69	201,861	17,840	86.38
48				Sep-18	206,406	17,867	85.69	0	0	0.00	0	0	0.00	8,609	728	85.69	0	0	0.00	197,797	16,949	85.69	201,198	17,677	87.86
49				Oct-18	197,797	16,949	85.69	0	0	0.00	0	0	0.00	11,452	981	85.69	0	0	0.00	188,345	15,968	85.69	198,995	17,470	87.35
50				Nov-18	188,345	15,968	85.69	0	0	0.00	0	0	0.00	412	35	85.69	0	0	0.00	185,933	15,933	85.69	198,776		

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: FLORIDA POWER & LIGHT COMPANY  
AND SUBSIDIARIES

DOCKET NO.: 160021-EI

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 / /  
Historical Test Year Ended / /  
X Proj. Subsequent Yr Ended 12/31/18  
Witness: Roxane R. Kennedy

Line No.	(1) Plant	(2) Fuel Type	(3) Units	(4) Month-Year	(5)-(7) Beginning Balance			(8)-(10) Receipts			(11)-(13) Fuel Issued to Generation			(14)-(16) Fuel Issued (Other)			(17)-(19) Inventory Adjustments			(20)-(22) Ending Balance			(23)-(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	Port Everglades (PEEC)	Distillate Oil	BBL	Jan-18	158,062	12,596	79.69	0	0	0.00	0	0	0	0	0	0	0	0	0	158,062	12,596	79.69	154,975	12,552	80.99	
2				Feb-18	158,062	12,596	79.69	0	0	0.00	465	37	79.69	0	0	0	0	0	0	0	157,597	12,559	79.69	155,351	12,545	80.75
3				Mar-18	157,597	12,559	79.69	0	0	0.00	0	0	0.00	1,029	82	79.69	0	0	0	0	158,567	12,477	79.69	155,726	12,538	80.51
4				Apr-18	158,567	12,477	79.69	0	0	0.00	0	0	0.00	4,940	394	79.69	0	0	0	0	151,628	12,083	79.69	155,231	12,473	80.35
5				May-18	151,628	12,083	79.69	0	0	0.00	0	0	0.00	1,235	98	79.69	0	0	0	0	150,393	11,985	79.69	155,196	12,446	80.19
6				Jun-18	150,393	11,985	79.69	10,139	757	74.63	0	0	0.00	2,470	196	79.37	0	0	0	0	158,062	12,545	79.37	155,196	12,427	80.07
7				Jul-18	158,062	12,545	79.37	0	0	0.00	0	0	0.00	3,087	245	79.37	0	0	0	0	154,975	12,300	79.37	156,132	12,404	79.96
8				Aug-18	154,975	12,300	79.37	0	0	0.00	0	0	0.00	4,117	327	79.37	0	0	0	0	150,858	11,974	79.37	154,895	12,367	79.84
9				Sep-18	150,858	11,974	79.37	12,762	973	76.25	0	0	0.00	5,557	440	79.13	0	0	0	0	158,062	12,507	79.13	156,385	12,385	79.71
10				Oct-18	158,062	12,507	79.13	0	0	0.00	0	0	0.00	412	33	79.13	0	0	0	0	157,650	12,474	79.13	155,354	12,369	79.62
11				Nov-18	157,650	12,474	79.13	0	0	0.00	0	0	0.00	5,763	456	79.13	0	0	0	0	151,887	12,016	79.13	154,942	12,322	79.53
12				Dec-18	151,887	12,016	79.13	0	0	0.00	0	0	0.00	3,087	244	79.13	0	0	0	0	148,800	11,774	79.13	154,816	12,299	79.44
13																										
14	Turkey Point (TP5)	Distillate Oil	BBL	Jan-18	85,297	8,424	98.76	0	0	0.00	0	0	0.00	0	0	0	0	0	0	85,297	8,424	98.76	85,759	8,470	98.76	
15				Feb-18	85,297	8,424	98.76	0	0	0.00	0	0	0.00	696	69	98.76	0	0	0	0	84,601	8,356	98.76	85,584	8,453	98.76
16				Mar-18	84,601	8,356	98.76	0	0	0.00	0	0	0.00	321	32	98.76	0	0	0	0	84,280	8,324	98.76	85,409	8,435	98.76
17				Apr-18	84,280	8,324	98.76	0	0	0.00	0	0	0.00	1,386	137	98.76	0	0	0	0	82,892	8,187	98.76	85,134	8,406	98.76
18				May-18	82,892	8,187	98.76	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0	0	82,892	8,187	98.76	84,859	8,381	98.76
19				Jun-18	82,892	8,187	98.76	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0	0	82,892	8,187	98.76	84,650	8,360	98.76
20				Jul-18	82,892	8,187	98.76	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0	0	82,892	8,187	98.76	84,449	8,340	98.76
21				Aug-18	82,892	8,187	98.76	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0	0	82,892	8,187	98.76	84,296	8,321	98.76
22				Sep-18	82,892	8,187	98.76	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0	0	82,892	8,187	98.76	84,093	8,302	98.76
23				Oct-18	82,892	8,187	98.76	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0	0	82,892	8,187	98.76	83,870	8,283	98.76
24				Nov-18	82,892	8,187	98.76	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0	0	82,892	8,187	98.76	83,685	8,265	98.76
25				Dec-18	82,892	8,187	98.76	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0	0	82,892	8,187	98.76	83,500	8,247	98.76
26																										
27	Fort Myers (PFM)	Distillate Oil	BBL	Jan-18	251,079	27,880	111.04	0	0	0.00	0	0	0.00	0	0	0	0	0	0	251,079	27,880	111.04	247,547	27,904	112.724	
28				Feb-18	251,079	27,880	111.04	0	0	0.00	0	0	0.00	67	7	111.04	0	0	0	0	251,013	27,872	111.04	247,980	27,887	112.457
29				Mar-18	251,013	27,872	111.04	0	0	0.00	0	0	0.00	993	110	111.04	0	0	0	0	250,019	27,762	111.04	248,336	27,981	112.191
30				Apr-18	250,019	27,762	111.04	0	0	0.00	0	0	0.00	1,288	143	111.04	0	0	0	0	249,733	27,619	111.04	248,829	27,851	111.929
31				May-18	249,733	27,619	111.04	0	0	0.00	0	0	0.00	2,205	245	111.04	0	0	0	0	248,528	27,374	111.04	249,160	27,823	111.869
32				Jun-18	248,528	27,374	111.04	0	0	0.00	0	0	0.00	936	104	111.04	0	0	0	0	245,593	27,271	111.04	248,670	27,737	111.542
33				Jul-18	245,593	27,271	111.04	0	0	0.00	0	0	0.00	914	101	111.04	0	0	0	0	244,879	27,169	111.04	248,204	27,654	111.415
34				Aug-18	244,879	27,169	111.04	0	0	0.00	0	0	0.00	1,310	145	111.04	0	0	0	0	243,389	27,024	111.04	247,880	27,586	111.289
35				Sep-18	243,389	27,024	111.04	0	0	0.00	0	0	0.00	1,360	151	111.04	0	0	0	0	242,009	26,873	111.04	247,663	27,531	111.164
36				Oct-18	242,009	26,873	111.04	14,065	1,081	76.77	0	0	0.00	4,124	450	109.16	0	0	0	0	251,969	27,504	109.155	246,394	27,545	110.893
37				Nov-18	251,969	27,504	109.16	0	0	0.00	0	0	0.00	12	1	106.16	0	0	0	0	251,957	27,502	109.155	246,393	27,508	110.748
38				Dec-18	251,957	27,502	109.16	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0	0	251,957	27,502	109.155	246,460	27,479	110.599
39																										
40	System	Distillate Oil	BBL	Jan-18	1,291,586	128,377	99.39	12,567	927	73.73	3,010	340	112.87	0	0	0	0	0	0	1,301,143	128,964	99.12	1,280,915	129,853	101.38	
41				Feb-18	1,301,143	128,964	99.12	0	0	0.00	0	0	0.00	5,512	521	94.51	0	0	0	0	1,295,631	128,443	99.14	1,282,413	129,544	101.02
42				Mar-18	1,295,631	128,443	99.14	0	0	0.00	0	0	0.00	11,709	960	81.95	0	0	0	0	1,283,922	127,483	99.29	1,283,728	129,234	100.67
43				Apr-18	1,283,922	127,483	99.29	13,999	1,033	73.81	0	0	0.00	17,644	1,555	86.16	0	0	0	0	1,280,276	126,981	99.17	1,285,276	128,989	100.38
44				May-18	1,280,276	126,981	99.17	11,875	866	74.19	0	0	0.00	11,722	1,065	89.99	0	0	0	0	1,280,232	126,773	99.02	1,285,440	128,896	100.11
45				Jun-18	1,280,232	126,773	99.02	10,139	757	74.63	0	0	0.00	5,576	490	87.84	0	0	0	0	1,284,795	127,039	98.88	1,284,527	128,344	99.82
46				Jul-18	1,284,795	127,039	98.88	0	0	0.00	0	0	0.00	10,162	879	86.29	0	0	0	0	1,274,614	126,161	98.98	1,283,436	127,989	99.72
47				Aug-18	1,274,614	126,161	98.98	31,172	2,360	75.70	0	0	0.00	21,856	1,888	86.29	0	0	0	0	1,283,930	126,635	98.63	1,284,172	127,775	99.50
48				Sep-18	1,283,930	126,635	98.63	12,762	973	76.25	0	0	0.00	19,764	1,691	86.55	0	0	0	0	1,278,92					

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: FLORIDA POWER & LIGHT COMPANY  
AND SUBSIDIARIES

DOCKET NO.: 160021-EI

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     /    /      
Historical Test Year Ended     /    /      
 Proj. Subsequent Yr Ended 12/31/18  
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			(21) Ending Balance			(23) 13 Month Average		
					(6) Units	(7) (\$000)	(8) \$/Unit	(10) Units	(10) (\$000)	(10) \$/Unit	(11) Units	(12) (\$000)	(13) \$/Unit	(14) Units	(15) (\$000)	(16) \$/Unit	(17) Units	(18) (\$000)	(19) \$/Unit	(20) Units	(20) (\$000)	(22) \$/Unit	(23) Units	(24) (\$000)	(25) \$/Unit
1	Scherer (SH4)	Coal	MMBtu	Jan-18	7,831,437	21,602	2.76	3,065,848	8,838	2.82	3,198,100	8,875	2.77				7,686,185	21,365	2.77	8,249,649	22,408	2.72			
2				Feb-18	7,898,185	21,365	2.77	3,065,848	8,628	2.81	866,289	2,414	2.79				9,888,745	27,580	2.79	8,387,539	22,862	2.73			
3				Mar-18	9,898,745	27,580	2.79	3,065,848	8,619	2.81	1,568,585	4,380	2.79				11,396,028	31,819	2.79	8,592,632	23,511	2.74			
4				Apr-18	11,396,028	31,819	2.79	3,065,848	8,608	2.81	3,347,767	9,359	2.80				11,114,110	31,069	2.80	8,769,863	24,084	2.75			
5				May-18	11,114,110	31,069	2.80	3,065,848	8,608	2.81	3,444,927	9,639	2.80				10,735,031	30,038	2.80	8,926,284	24,593	2.76			
6				Jun-18	10,735,031	30,038	2.80	3,065,848	8,627	2.81	3,380,844	9,472	2.80				10,419,938	29,193	2.80	9,063,241	25,046	2.76			
7				Jul-18	10,419,938	29,193	2.80	3,065,848	8,883	2.90	3,441,608	9,717	2.82				10,044,178	28,359	2.82	9,188,804	25,479	2.77			
8				Aug-18	10,044,178	28,359	2.82	3,065,848	8,903	2.90	3,533,020	10,042	2.84				9,577,004	27,220	2.84	9,292,814	25,856	2.78			
9				Sep-18	9,577,004	27,220	2.84	3,065,848	8,894	2.90	3,307,326	9,447	2.86				9,335,527	26,867	2.86	9,397,333	26,235	2.79			
10				Oct-18	9,335,527	26,867	2.86	3,065,848	8,867	2.89	3,472,369	9,949	2.87				8,929,006	25,584	2.87	9,461,791	26,502	2.80			
11				Nov-18	8,929,006	25,584	2.87	3,065,848	8,876	2.90	3,543,948	10,182	2.87				8,450,907	24,279	2.87	9,490,758	26,865	2.81			
12				Dec-18	8,450,907	24,279	2.87	3,065,848	8,876	2.90	3,885,318	10,609	2.88				7,831,437	22,545	2.86	9,481,733	26,717	2.82			
13																									
14	St. John's (SJPPP)	Coal	Tons	Jan-18	102,174	8,103	79.31	55,213	3,961	71.74	52,527	4,028	76.65				104,860	8,038	76.65	124,790	9,524	78.32			
15				Feb-18	104,860	8,038	76.65	55,213	3,929	71.17	36,171	2,704	74.78				123,903	9,263	74.76	125,682	9,599	76.25			
16				Mar-18	123,903	9,263	74.76	55,213	3,950	71.54	33,306	2,457	73.77				145,810	10,756	73.77	127,360	9,663	76.11			
17				Apr-18	145,810	10,756	73.77	55,213	3,969	71.89	54,718	4,008	73.25				146,306	10,717	73.25	126,968	9,841	75.92			
18				May-18	146,306	10,717	73.25	55,213	3,978	72.05	60,544	4,415	72.92				140,976	10,280	72.92	125,908	9,535	75.73			
19				Jun-18	140,976	10,280	72.92	55,213	3,974	71.98	58,757	4,269	72.66				137,432	9,985	72.68	124,907	9,435	75.53			
20				Jul-18	137,432	9,985	72.68	55,213	4,202	76.10	60,188	4,432	73.64				132,458	9,754	73.84	124,142	9,373	75.50			
21				Aug-18	132,458	9,754	73.84	55,213	4,180	75.70	60,451	4,488	74.25				127,220	9,446	74.25	123,769	9,330	75.38			
22				Sep-18	127,220	9,446	74.25	55,213	4,174	75.60	61,955	4,825	74.86				120,479	8,996	74.66	123,600	9,295	75.21			
23				Oct-18	120,479	8,996	74.66	55,213	4,170	75.53	84,392	4,825	74.93				111,300	8,340	74.93	123,237	9,242	74.99			
24				Nov-18	111,300	8,340	74.93	55,213	4,179	75.68	60,604	4,556	75.18				105,910	7,962	75.18	123,210	9,213	74.77			
25				Dec-18	105,910	7,962	75.18	55,213	4,163	75.41	56,949	4,438	75.26				102,174	7,889	75.26	123,154	9,179	74.53			
26																									
27	System	Natural Gas	MMBtu	Jan-18	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-18	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-18	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-18	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-18	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-18	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-18	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-18	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-18	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-18	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-18	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-18	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			

Note 1: Beginning in 2018, Turkey Point (PTP) Residual Oil, Port Everglades GTs (PEG) Distillate Oil, Cedar Bay (CBG) Distillate Oil, and Cedar Bay (CBG) Coal have 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 for these locations.

FLORIDA PUBLIC SERVICE COMMISSION

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: \_\_/\_\_/\_\_  
 \_ Prior Year Ended: \_\_/\_\_/\_\_  
 \_ Historical Test Year Ended: \_\_/\_\_/\_\_  
 Proj. Subsequent Yr Ended: 12/31/18  
 Witness: Kim Ousdahl

COMPANY: FLORIDA POWER & LIGHT COMPANY  
AND SUBSIDIARIES

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>		1,365,537	68,388		1,433,925
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	12,000	12,000	(12,000)	12,000
6	Deferred Debit - Other	Various	5,244			5,244
7	Total		<u>1,422,691</u>	<u>80,388</u>	<u>(12,000)</u>	<u>1,491,079</u>

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10 Note:  
11 (1) The balances for FPL's deferred pension debit are immaterially different from the balances on MFR C-17. The correct beginning balance is \$1,359,912 and the correct ending balance is  
12 \$1,421,786.

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14 Totals may not add due to rounding.  
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FLORIDA PUBLIC SERVICE COMMISSION

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: \_\_/\_\_/\_\_  
 \_\_\_ Prior Year Ended: \_\_/\_\_/\_\_  
 \_\_\_ Historical Test Year Ended: \_\_/\_\_/\_\_  
 Proj. Subsequent Yr Ended: 12/31/18

COMPANY: FLORIDA POWER & LIGHT COMPANY  
AND SUBSIDIARIES

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	(10,399)	8,919		(1,480)
7	Other Def Cr - SJRPP Def Interest	555	(12,383)	3,302		(9,081)
8	SJRPP Purchased Power Dismantlement		(40,812)		(1,583)	(42,395)
9	Total		(163,687)	12,221	(1,583)	(153,049)

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11 Note: Totals may not add due to rounding.

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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 \_\_\_/\_\_\_/\_\_\_  
 Prior Year Ended \_\_\_/\_\_\_/\_\_\_  
 Historical Test Year Ended \_\_\_/\_\_\_/\_\_\_  
 Projected Subsequent Year Ended 12/31/18  
 Witness: Robert E. Barrett, Jr.

DOCKET NO.: 160021-EI

Line No.	(\$000's)								
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
	Year	Balance Beginning of Period	Current Annual Accrual	Amount Charged to Reserve	Net Fund Income After Taxes	Reserve Balance End of Period	Description Of Charge	Charged to Operating Expenses	
1									
2	<u>Account 228.1 - Property Insurance</u>	2018	120,462	-	-	1,089	121,551	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>	2018	19,500	11,700	11,700	-	19,500	Estimated based on historical average	11,700
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)	2018	57,755	90,520	92,908	-	55,367	Maintenance expenditures	90,520
21	- End of Life M&S Inventory (B)	2018	23,501	1,407	-	-	24,908	N/A	1,407
22	- Nuclear Last Core (C)	2018	112,403	11,754	-	-	124,157	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 expense								
32	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-PAA-EI,								
33	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. 150265-EI and								
34	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

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  
 Proj. Subsequent Yr Ended 12/31/18

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)
9	2018	1,030,607	0	(9,291,973)	(1,451,944)	(9,713,309)
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Supporting Schedules:

Recap Schedules:

2018 SUBSEQUENT YEAR ADJUSTMENT

FLORIDA PUBLIC SERVICE COMMISSION

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

Proj. Subsequent Yr Ended 12/31/18

COMPANY: FLORIDA POWER & LIGHT COMPANY  
AND SUBSIDIARIES

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
8	2018	258,563	10,843	175	247,895
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13	Note: Totals may not add due to rounding.				
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2018 SUBSEQUENT YEAR ADJUSTMENT

FLORIDA PUBLIC SERVICE COMMISSION

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
- Proj. Subsequent Yr Ended 12/31/18

COMPANY: FLORIDA POWER & LIGHT COMPANY  
AND SUBSIDIARIES

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
Supporting Schedules:				Recap Schedules:	

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

COMPANY: FLORIDA POWER & LIGHT COMPANY  
AND SUBSIDIARIES

DOCKET NO.: 160021-EI

Type of Data Shown:  
 Projected Test Year Ended \_\_\_/\_\_\_/\_\_\_  
 Prior Year Ended \_\_\_/\_\_\_/\_\_\_  
 Historical Test Year Ended \_\_\_/\_\_\_/\_\_\_  
 Proj. Subsequent Yr Ended 12/31/18  
 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 test year:		9,765	Pole Rent	
2			4,243	Reclaimed Water	
3			9,049	All Other	
4			<u>23,057</u>		
5					
6	Leasing Payments for subsequent year adjustment:		10,018	Pole Rent	
7			4,246	Reclaimed Water	
8			9,376	All Other	
9			<u>23,640</u>		
10					
11	Leasing Payments, Remaining Life Contracts		150,270	Pole Rent (A)	
12			84,709	Reclaimed Water (B)	
13			50,800	All Other	
14			<u>285,779</u>		

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
23 POLE RENT				
24 AT&T Pole Rent (Test Year)	N/A	9,765	Indefinite	Agreement lasts for life of installed poles
25 AT&T Pole Rent (Subsequent Year Adjustment)	N/A	10,018	Indefinite	Agreement lasts for life of installed poles
26				
27 RECLAIMED WATER				
28 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.
29				
30 West County Reclaimed Water (Subsequent Year Adjustment)	N/A	4,246	Expiration Date 10/1/2040	No purchase option; Option to extend agreement for three consecutive ten year periods.
31				
32				
33 ALL OTHER				
34 General Office (Test Year)	N/A	9,049	Expiration Date 4/30/2023	No Purchase Provision
35 General Office (Subsequent Year Adjustment)	N/A	9,376	Expiration Date 4/30/2023	No Purchase Provision
36				
37 (A) Based on 15 years remaining life of poles times Subsequent Year Adjustment expense				
38 (B) Operating fee based on actual water usage/consumption				
39				

Supporting Schedules:

Recap Schedules:

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 \_\_\_/\_\_\_/\_\_\_  
 Prior Year Ended \_\_\_/\_\_\_/\_\_\_  
 Historical Test Year Ended \_\_\_/\_\_\_/\_\_\_  
 Proj. Subsequent Yr Ended 12/31/18

DOCKET NO.: 160021-EI

Witness: Kim Ousdahl

Line  
No.

( 1 )

1 There were no changes in accounting policy in the subsequent year affecting rate base.

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Supporting Schedules:

Recap Schedules: