

Account 228.408 Reserves -Maintenance

		Accruals		Charges	
PSL Unit 1	1/15-4/15	5,924,807.88	B-21-228.4-19	23,459,360.45	B-21-228.4-19
	04/15-12/15	13,382,990.79	B-21-228.4-2	-	B-21-228.4-2
		19,307,798.67		23,459,360.45	
PSL Unit 2	1/15-10/15	14,689,523.05	B-21-228.4-20	27,298,031.65	B-21-228.4-20
	10/15-12/15	4,059,110.29	B-21-228.4-3	-	B-21-228.4-3
		18,748,633.34		27,298,031.65	
PTN Unit 3	1/15-11/15	17,039,465.62	B-21-228.4-21	32,016,993.94	B-21-228.4-21
	12/15	1,911,501.24	B-21-228.4-4	-	B-21-228.4-4
		18,950,966.86		32,016,993.94	
PTN Unit 4	1/15-12/15	24,873,338.40	B-21-228.4-5	1,241,094.50	B-21-228.4-5
Total		<u>81,880,737.27</u>		<u>84,015,480.54</u>	

Check	Beg GL	50,122,553.81
		81,880,737.27
		(84,015,480.54)
		47,987,810.54
	End GL	47,987,810.32
	Var	0.22

FLORIDA POWER & LIGHT CO.
 NUCLEAR MAINT RESERVE ANALYSIS
 ACCOUNT 3749200
 ST. LUCIE UNIT 1
 Profit Center 6208

DATE	DESCRIPTION	OUTAGE ACCRUALS TO THE RESERVE	OUTAGE CHARGES TO THE RESERVE	PAYROLL TAX OH ACCRUALS TO RESERVE	PAYROLL TAX OH CHARGES TO RESERVE	GEN LEDGER BALANCE
		PSL1-27 Fall 2016 (IC: 6030003554) (WBS UNLC:00000092.01.05)	PSL1-27 Fall 2016 (IC: 6030003557) (WBS UNLC:00000093.01.05)	PSL1-27 Fall 2016 (IC: 6030003571) (WBS UNLC:00000093.01.01)	PSL1-27 Fall 2016	
Apr-15	Accrual / Reversal PSL1-27	(237,317.49)	0.00	0.00	0.00	(237,317.49)
May-15	Accrual / Reversal PSL1-27	(1,406,848.00)	0.00	(19,444.44)	0.00	(1,663,609.93)
Jun-15	Accrual / Reversal PSL1-27	(1,641,593.08)	0.00	(19,444.44)	0.00	(3,324,647.46)
Jul-15	Accrual / Reversal PSL1-27	(1,641,593.08)	0.00	(19,444.44)	0.00	(4,986,684.97)
Aug-15	Accrual / Reversal PSL1-27	(1,641,593.08)	0.00	(19,444.44)	0.00	(6,646,722.48)
Sep-15	Accrual / Reversal PSL1-27	(1,641,593.08)	0.00	(19,444.44)	0.00	(8,307,760.00)
Oct-15	Accrual / Reversal PSL1-27	(1,672,298.16)	0.00	(19,444.44)	0.00	(9,989,503.60)
Nov-15	Accrual / Reversal PSL1-27	(1,672,298.16)	0.00	(19,444.44)	0.00	(11,691,247.19)
Dec-15	Accrual / Reversal PSL1-27	(1,672,298.16)	0.00	(19,444.44)	0.00	(13,382,990.79)
Jan-16	Accrual / Reversal PSL1-27		0.00		0.00	(13,382,990.79)
Feb-16	Accrual / Reversal PSL1-27		0.00		0.00	(13,382,990.79)
Mar-16	Accrual / Reversal PSL1-27		0.00		0.00	(13,382,990.79)
Apr-16	Accrual / Reversal PSL1-27		0.00		0.00	(13,382,990.79)
May-16	Accrual / Reversal PSL1-27		0.00		0.00	(13,382,990.79)
Jun-16	Accrual / Reversal PSL1-27		0.00		0.00	(13,382,990.79)
Jul-16	Accrual / Reversal PSL1-27		0.00		0.00	(13,382,990.79)
Aug-16	Accrual / Reversal PSL1-27		0.00		0.00	(13,382,990.79)
Sep-16	Accrual / Reversal PSL1-27		0.00		0.00	(13,382,990.79)
Oct-16	Accrual / Reversal PSL1-27		0.00		0.00	(13,382,990.79)
Nov-16	Accrual / Reversal PSL1-27		0.00		0.00	(13,382,990.79)

TOTALS (13,227,435.27) (155,555.52) (13,382,990.79) A

(13,227,435.27) PSL 1-27 reserve remaining (155,555.52) PSL 1-27 OH Tax reserve remaining

(13,382,991)
0

Outage Totals

PSL U1-27	(13,382,990.79)	A
PLS U2-23	(4,059,110.28)	P2
PTN U3-29	(1,911,501.24)	P3
PTN U4-29	(28,634,208.22)	P4
	(47,987,810.54)	P0

[Redacted]
 EIA - 13,382,990.79

3-21-228.4
 P1

OPC 010762
 FPL RC-16

1/5/2016
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FLORIDA POWER & LIGHT CO.
 NUCLEAR MAINT RESERVE ANALYSIS
 ACCOUNT 3749200
 ST. LUCIE UNIT 2
 Profit Center 6209

DATE	DESCRIPTION	OUTAGE ACCRUALS TO THE RESERVE	OUTAGE CHARGES TO THE RESERVE	NEW PAYROLL TAX OH ACCRUALS TO RESERVE	NEW PAYROLL TAX OH CHARGES TO RESERVE	GEN LEDGER BALANCE
		PSL2-23 Spring 2017 (ID: 6030003650)	PSL2-23 Spring 2017 (ID: 6030003653)	PSL2 (ID: 6030003658)	PSL2-23 Spring 2017 (ID: 6030003658)	
Oct-15	Accrual / Reversal PSL2-23	(304,082.97)	0.00	(19,444.44)	0.00	(323,527.41)
Nov-15	Accrual / Reversal PSL2-23	(1,848,347.00)	0.00	(19,444.44)	0.00	(2,191,318.85)
Dec-15	Accrual / Reversal PSL2-23	(1,848,347.00)	0.00	(19,444.44)	0.00	(4,059,110.29)
Jan-16	Accrual / Reversal PSL2-23					(4,059,110.29)
Feb-16	Accrual / Reversal PSL2-23					(4,059,110.29)
Mar-16	Accrual / Reversal PSL2-23					(4,059,110.29)
Apr-16	Accrual / Reversal PSL2-23					(4,059,110.29)
May-16	Accrual / Reversal PSL2-23					(4,059,110.29)
Jun-16	Accrual / Reversal PSL2-23					(4,059,110.29)
Jul-16	Accrual / Reversal PSL2-23					(4,059,110.29)
Aug-16	Accrual / Reversal PSL2-23					(4,059,110.29)
Sep-16	Accrual / Reversal PSL2-23					(4,059,110.29)
Oct-16	Accrual / Reversal PSL2-23					(4,059,110.29)
Nov-16	Accrual / Reversal PSL2-23					(4,059,110.29)
Dec-16	Accrual / Reversal PSL2-23					(4,059,110.29)
Jan-17	Accrual / Reversal PSL2-23					(4,059,110.29)
Feb-17	Accrual / Reversal PSL2-23					(4,059,110.29)
Mar-17	Accrual / Reversal PSL2-23					(4,059,110.29)
Apr-17	Accrual / Reversal PSL2-23					(4,059,110.29)
May-17	Accrual / Reversal PSL2-23					(4,059,110.29)
TOTALS		(4,000,776.97)	0.00	(58,333.32)	0.00	(4,059,110.29)

(4,000,776.97) PSL 2-23 RESERVE remaining (58,333.32) PSL 2-23 PR TAX OH RESERVE remaining

E 2A - 4,059,110.29

B-21-228.4 (3)

OPC 010763
 FPL RC-16

72

FLORIDA POWER & LIGHT CO.
 NUCLEAR MAINT RESERVE ANALYSIS
 ACCOUNT 3749200
 TURKEY POINT UNIT 3
 Profit Center 6203

DATE	DESCRIPTION	OUTAGE ACCRUALS TO THE RESERVE (IO: 6030003866)	PTN3-29 SPRING 2017 (IO: 6030003866)	PTN3 (IO: 6030003659)	OUTAGE CHARGES TO THE RESERVE (IO: 6030003659)	PAYROLL TAX OH CHARGES TO RESERVE	GEN LEDGER BALANCE
Dec-15	Accrual / Reversals PTN3-29	(1,890,913.00)					(1,911,501.24)
Jan-16	Accrual / Reversals PTN3-29						(1,911,501.24)
Feb-16	Accrual / Reversals PTN3-29						(1,911,501.24)
Mar-16	Accrual / Reversals PTN3-29						(1,911,501.24)
Apr-16	Accrual / Reversals PTN3-29						(1,911,501.24)
May-16	Accrual / Reversals PTN3-29						(1,911,501.24)
Jun-16	Accrual / Reversals PTN3-29						(1,911,501.24)
Jul-16	Accrual / Reversals PTN3-29						(1,911,501.24)
Aug-16	Accrual / Reversals PTN3-29						(1,911,501.24)
Sep-16	Accrual / Reversals PTN3-29						(1,911,501.24)
Oct-16	Accrual / Reversals PTN3-29						(1,911,501.24)
Nov-16	Accrual / Reversals PTN3-29						(1,911,501.24)
Dec-16	Accrual / Reversals PTN3-29						(1,911,501.24)
Jan-17	Accrual / Reversals PTN3-29						(1,911,501.24)
Feb-17	Accrual / Reversals PTN3-29						(1,911,501.24)
Mar-17	Accrual / Reversals PTN3-29						(1,911,501.24)
Apr-17	Accrual / Reversals PTN3-29						(1,911,501.24)
TOTALS		(1,890,913.00)	0.00	(20,588.24)	0.00		(1,911,501.24)

PTN 3-28 RESERVE remaining (1,890,913.00)

PTN 3-28 PR TAX OH RESERVE remaining (20,588.24)

OPC 010764
 FPL RC-16

B-21-228.4 (4) ²³

33A - 1,911,501.24

FLORIDA POWER & LIGHT CO.
 NUCLEAR MAINT RESERVE ANALYSIS
 ACCOUNT 3749200
 TURKEY POINT UNIT 4
 Profit Center 6204

DATE	DESCRIPTION	ACCRUALS TO THE RESERVE	CHARGES TO THE RESERVE	PAYROLL TAX OH ACCRUALS TO RESERVE	PAYROLL TAX OH CHARGES TO RESERVE	GEN LEDGER BALANCE
		PTN4-29 SPRING 2016 (IO: 6030000676)	PTN4-29 SPRING 2016 (IO: 6030000680)	PTN4 (IO: 60300003660)	PTN4-29 SPRING 2016 (IO: 60300003660)	
Oct-14	Accrual / Reversals PTN4-29	(674,707.00)	0.00	(19,444.44)	0.00	(694,151.44)
Nov-14	Accrual / Reversals PTN4-29	(2,197,911.00)	0.00	(19,444.44)	0.00	(2,850,906.88)
Dec-14	Accrual / Reversals PTN4-29	(2,131,613.00)	0.00	(19,444.44)	0.00	(5,001,964.32)
Jan-15	Accrual / Reversals PTN4-29	(2,134,462.00)	0.00	(19,444.44)	0.00	(7,155,870.76)
Feb-15	Accrual / Reversals PTN4-29	(2,134,462.00)	0.00	(19,444.44)	0.00	(9,309,777.20)
Mar-15	Accrual / Reversals PTN4-29	(2,134,462.00)	0.00	(19,444.44)	0.00	(11,463,683.64)
Apr-15	Accrual / Reversals PTN4-29	(2,134,462.00)	0.00	(19,444.44)	0.00	(13,617,590.08)
May-15	Accrual / Reversals PTN4-29	(2,134,462.00)	0.00	(19,444.44)	0.00	(15,771,496.52)
Jun-15	Accrual / Reversals PTN4-29	(2,134,462.00)	0.00	(19,444.44)	0.00	(17,925,402.96)
Jul-15	Accrual / Reversals PTN4-29	(2,134,462.00)	0.00	(19,444.44)	0.00	(20,079,309.40)
Aug-15	Accrual / Reversals PTN4-29	(2,134,462.00)	0.00	(19,444.44)	0.00	(22,233,215.84)
Sep-15	Accrual / Reversals PTN4-29	(2,134,462.00)	0.00	(19,444.44)	0.00	(24,387,122.28)
Oct-15	Accrual / Reversals PTN4-29	(1,809,949.04)	449,128.20	(19,444.44)	0.00	(25,767,386.56)
Nov-15	Accrual / Reversals PTN4-29	(1,809,949.04)	402,112.95	(19,444.44)	0.00	(27,194,667.09)
Dec-15	Accrual / Reversals PTN4-29	(1,809,949.04)	389,852.35	(19,444.44)	0.00	(28,634,208.22)
Jan-16	Accrual / Reversals PTN4-29					(28,634,208.22)
Feb-16	Accrual / Reversals PTN4-29					(28,634,208.22)
Mar-16	Accrual / Reversals PTN4-29					(28,634,208.22)
Apr-16	Accrual / Reversals PTN4-29					(28,634,208.22)
May-16	Accrual / Reversals PTN4-29					(28,634,208.22)
TOTALS		(29,583,636.12)	1,241,094.50	(291,666.60)	0.00	(28,634,208.22)

(29,583,636.12) (291,666.60) (28,634,208.22) (291,666.60) (28,634,208.22)

P 1

(28,634,208.22)
0.00

E4A - 24, 873, 338.40
E4C - 1, 241, 094.50

OPC 010765
FPL RC-16

B-21-228.4 (5) 24

FLORIDA POWER & LIGHT CO.
 NUCLEAR MAINT RESERVE ANALYSIS
 ACCOUNT 3748200
 ST. LUCIE UNIT 1
 Profit Center 6208

DATE	DESCRIPTION	PSL1-26 SPRING 2015 (IC: 60300006521)	OUTAGE ACCURUALS TO THE RESERVE	PSL1-26 SPRING 2015 (IC: 6030000656)	OUTAGE CHARGES TO THE RESERVE	PSL1-26 SPRING 2015 (IC: 60300006571)	NEW PAYROLL TAX OH ACCRUALS TO RESERVE	NEW PAYROLL TAX OH CHARGES TO RESERVE	GEN LEDGER BALANCE
Oct-13	Accrual / Reversal PSL1-26	0.00		0.00		0.00		0.00	
Nov-13	Accrual / Reversal PSL1-26	(1,352,969.00)		0.00		0.00		(1,352,969.00)	
Dec-13	Accrual / Reversal PSL1-26	(1,555,137.00)		0.00		(20,792.08)		(2,328,898.08)	
Jan-14	Accrual / Reversal PSL1-26	(1,555,137.00)		0.00		(20,792.08)	0.00	(4,504,827.16)	
Feb-14	Accrual / Reversal PSL1-26	(1,555,137.00)		0.00		(20,792.08)	0.00	(6,080,756.24)	
Mar-14	Accrual / Reversal PSL1-26	(1,555,137.00)		0.00		(20,792.08)	0.00	(7,656,685.32)	
Apr-14	Accrual / Reversal PSL1-26	(1,555,137.00)		83,180.00		(20,792.08)	466.66	(9,148,967.74)	
May-14	Accrual / Reversal PSL1-26	(1,555,137.00)		24,344.00		(20,792.08)	14.46	(10,700,538.36)	
Jun-14	Accrual / Reversal PSL1-26	(1,555,137.00)		364,831.31		(20,792.08)	0.00	(11,891,636.13)	
Jul-14	Accrual / Reversal PSL1-26	(1,555,137.00)		747,159.43		(20,792.08)	103.16	(12,720,302.62)	
Aug-14	Accrual / Reversal PSL1-26	(1,555,137.00)		84,618.00		(20,792.08)	0.00	(14,211,613.70)	
Sep-14	Accrual / Reversal PSL1-26	(1,555,137.00)		181,454.00		(20,792.08)	13.12	(15,626,075.66)	
Oct-14	Accrual / Reversal PSL1-26	(1,555,137.00)		2,883,627.08		(20,792.08)	0.00	(14,318,377.66)	
Nov-14	Accrual / Reversal PSL1-26	(1,524,810.00)		487,482.38		(20,792.08)	54.15	(15,376,443.20)	
Dec-14	Accrual / Reversal PSL1-26	(1,524,810.00)		(612,453.14)		(20,792.08)	(54.15)	(17,534,552.37)*	
Jan-15	Accrual / Reversal PSL1-26	(1,524,810.00)		2,211,192.54		(20,792.08)	448.48	(16,868,513.63)	
Feb-15	Accrual / Reversal PSL1-26	(1,524,810.00)		1,690,057.64		(20,792.08)	6,111.81	(16,717,946.26)	
Mar-15	Accrual / Reversal PSL1-26	(1,524,810.00)		10,024,251.16		(20,792.08)	54,855.57	(8,184,441.51)	
Apr-15	Accrual / Reversal PSL1-26	(1,270,674.92)		9,184,456.51		(17,326.72)	287,866.74	0.00	
May-15	Accrual / Reversal PSL1-26							0.00	
TOTALS		(27,354,200.92)		27,354,200.92		(350,000.00)	350,000.00	(0.00)	

PSL 1-26 reserve remaining (0.00) PSL 1-26 reserve remaining (0.00) PSL 1-26 OH Tax reserve remaining (0)

31A - 5924,807.88
31C - 23,459,360.45

Outage Totals	A
PSL U1-26	(0.00)
PSL U1-27	(237,317.49)
PSL U2	(18,140,699.17)
PTN U3	(21,794,028.72)
PTN U4-29	(13,617,590.08)
	<u>(53,789,636.46)</u>

OPC 010766
 FPL RC-16

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FLORIDA POWER & LIGHT CO.
 NUCLEAR MAINT RESERVE ANALYSIS
 ACCOUNT 3749200
 ST. LUCIE UNIT 2
 Profit Center 6209

DATE	DESCRIPTION	PSL2-22 FALL 2015 (IO: 6030000660)	OUTAGE CHARGES TO THE RESERVE	NEW PAYROLL TAX OH ACCRUALS TO RESERVE	PSL2-22 FALL 2015 (IO: 6030000665)	NEW PAYROLL TAX OH CHARGES TO RESERVE	GEN LEDGER BALANCE
Mar-14	Accrual / Reversal PSL2-22						0.00
Apr-14	Accrual / Reversal PSL2-22	(425,751.00)	0.00	(19,444.44)		0.00	(445,195.44)
May-14	Accrual / Reversal PSL2-22	(1,798,946.00)	0.00	(19,444.44)		0.00	(2,263,585.88)
Jun-14	Accrual / Reversal PSL2-22	(1,798,946.00)	0.00	(19,444.44)		0.00	(4,081,976.32)
Jul-14	Accrual / Reversal PSL2-22	(1,798,946.00)	0.00	(19,444.44)		0.00	(5,900,366.76)
Aug-14	Accrual / Reversal PSL2-22	(1,798,946.00)	0.00	(19,444.44)		0.00	(7,718,757.20)
Sep-14	Accrual / Reversal PSL2-22	(1,798,946.00)	0.00	(19,444.44)		0.00	(9,537,147.64)
Oct-14	Accrual / Reversal PSL2-22	(1,562,327.00)	0.00	(19,444.44)		0.00	(11,355,538.08)
Nov-14	Accrual / Reversal PSL2-22	(1,562,327.00)	0.00	(19,444.44)		0.00	(12,937,309.52)
Dec-14	Accrual / Reversal PSL2-22	(1,562,327.00)	1,910,572.36	(19,444.44)		0.00	(12,608,508.60)
Jan-15	Accrual / Reversal PSL2-22	(1,562,327.00)	92,524.75	(19,444.44)		171.24	(14,097,584.05)
Feb-15	Accrual / Reversal PSL2-22	(1,562,327.00)	178,257.12	(19,444.44)		0.00	(15,501,098.37)
Mar-15	Accrual / Reversal PSL2-22	(1,562,327.00)	134,647.41	(19,444.44)		323.71	(16,547,898.69)
Apr-15	Accrual / Reversal PSL2-22	(1,562,327.00)	388,685.12	(19,444.44)		285.84	(18,140,698.17)
May-15	Accrual / Reversal PSL2-22	(1,562,327.00)	1,312,157.37	(19,444.44)		21.09	(18,410,292.15)
Jun-15	Accrual / Reversal PSL2-22	(1,562,327.00)	735,864.29	(19,444.44)		(168.81)	(19,256,368.11)
Jul-15	Accrual / Reversal PSL2-22	(1,562,327.39)	3,905,588.21	(19,444.44)		3,064.88	(16,929,486.86)
Aug-15	Accrual / Reversal PSL2-22	(1,562,327.39)	3,749,070.74	(19,444.44)		9,697.79	(14,752,490.15)
Sep-15	Accrual / Reversal PSL2-22	(1,562,327.39)	12,901,114.78	(19,444.44)		191,178.91	(3,241,988.29)
Oct-15	Accrual / Reversal PSL2-22	(453,578.92)	3,550,121.94	0.00		145,425.27	(0.00)
TOTALS		(28,858,604.09)	28,858,604.09	(349,999.92)	(349,999.92)	349,999.92	(0.00)

(0.00) PSL 2-22 RESERVE remaining (0.00) PSL 2-22 PR TAX OH RESERVE remaining

E2A - 14,689,523.05
E2C - 27,298,031.65

OPC 010767
 FPL RC-16

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FLORIDA POWER & LIGHT CO.
 NUCLEAR MAINT RESERVE ANALYSIS
 ACCOUNT 3749200
 TURKEY POINT UNIT 3
 Profit Center 5203

DATE	DESCRIPTION	OUTAGE ACCRUALS TO THE RESERVE	PTN3-28 FALL 2015 (IO: 6030000668)	OUTAGE CHARGES TO THE RESERVE	PTN3-28 FALL 2015 (IO: 6030000672)	PAYROLL TAX OH ACCRUALS TO RESERVE	PTN3 (IO: 6030003659)	PAYROLL TAX OH CHARGES TO RESERVE	PTN3-28 FALL 2015 (IO: 6030003659)	GEN LEDGER BALANCE
Mar-14	Accrual / Reversals PTN3-28	(254,536.00)	0.00	(19,444.44)	0.00	(273,980.44)				
Apr-14	Accrual / Reversals PTN3-28	(1,862,459.00)	0.00	(19,444.44)	0.00	(2,155,883.88)				
May-14	Accrual / Reversals PTN3-28	(1,862,459.00)	0.00	(19,444.44)	0.00	(4,037,787.32)				
Jun-14	Accrual / Reversals PTN3-28	(1,862,459.00)	0.00	(19,444.44)	0.00	(5,919,690.76)				
Jul-14	Accrual / Reversals PTN3-28	(1,862,459.00)	0.00	(19,444.44)	0.00	(7,801,594.20)				
Aug-14	Accrual / Reversals PTN3-28	(1,862,459.00)	0.00	(19,444.44)	0.00	(9,683,497.64)				
Sep-14	Accrual / Reversals PTN3-28	(1,862,459.00)	0.00	(19,444.44)	0.00	(11,565,401.08)				
Oct-14	Accrual / Reversals PTN3-28	(1,685,327.00)	0.00	(19,444.44)	0.00	(13,270,172.52)				
Nov-14	Accrual / Reversals PTN3-28	(1,685,327.00)	0.00	(19,444.44)	0.00	(14,974,943.96)				
Dec-14	Accrual / Reversals PTN3-28	(1,685,327.00)	0.00	(19,444.44)	0.00	(16,679,715.40)				
Jan-15	Accrual / Reversals PTN3-28	(1,685,327.00)	0.00	(19,444.44)	0.00	(18,384,486.84)				
Feb-15	Accrual / Reversals PTN3-28	(1,685,327.00)	0.00	(19,444.44)	0.00	(20,089,268.28)				
Mar-15	Accrual / Reversals PTN3-28	(1,685,327.00)	0.00	(19,444.44)	0.00	(21,794,029.72)				
Apr-15	Accrual / Reversals PTN3-28	(1,685,327.00)	0.00	(19,444.44)	0.00	(23,498,801.16)				
May-15	Accrual / Reversals PTN3-28	(1,685,327.00)	967,971.30	(19,444.44)	0.00	(24,235,601.30)				
Jun-15	Accrual / Reversals PTN3-28	(1,685,327.00)	332,398.40	(19,444.44)	0.00	(25,607,974.34)				
Jul-15	Accrual / Reversals PTN3-28	(1,407,549.00)	2,030,167.26	(19,444.44)	0.00	(25,004,800.52)				
Aug-15	Accrual / Reversals PTN3-28	(1,407,549.00)	2,473,058.33	(19,444.44)	0.00	(23,956,783.39)				
Sep-15	Accrual / Reversals PTN3-28	(1,407,549.00)	13,298,578.04	0.00	1,952.24	(11,902,782.82)				
Oct-15	Accrual / Reversals PTN3-28	(844,528.66)	12,561,236.33	0.00	186,076.15	(0.00)				
Nov-15	Accrual / Reversals PTN3-28			0.00		(0.00)				
Dec-15	Accrual / Reversals PTN3-28			0.00		(0.00)				
TOTALS		(31,664,409.66)	31,664,409.66	(349,999.92)	349,999.92	(0.00)				

PTN 3-28 RESERVE remaining 0.00
 PTN 3-28 PR TAX OH RESERVE remaining 0.00
 P1

3A
3B
3C

3A - 17,039,465.62
3C - 32,014,409.58

(21)

11/13/2016 12:54 PM

201501-SA-107934350-OUTAGE MAINT RESERVE

RIF

Doc. Number: 107934350 / Fiscal Year: 2015
 Doc. Date: 01/31/2015 / Posting Date: 01/31/2015 / Period: 01 /
 Calculate Tax:
 Doc. Currency: USD
 Doc. Hdr Text: Outage Maint Reserves

Doc	Account	Yr	Month	Year	Amount	Balance	Check	Desc
40	1500 5906000				1,524,810.00	5200	6030000657	Outage Accrual PSL 1-26 Spring 2015
40	1500 5906000				1,524,810.00	5200	6030000660	Outage Accrual PSL 2-22 Fall 2015
40	1500 5906000				1,524,810.00	5200	6030000668	Outage Accrual PSL 3-28 Fall 2015
40	1500 5906000				2,134,462.00	5218	6030000676	Outage Accrual PSL 4-29 Spring 2016
40	1500 3749200				2,134,462.00	5208		Actual Charges PSL 1-26 Spring 2015
40	1500 3749200				82,574.75	5209		Actual Charges PSL 2-22 Fall 2015
40	1500 5420300				97,732,716.63	5213	6120001782	FMPA OGC Accrual PSL 2-22
40	1500 2049200				97,732,716.63	5213		Payroll Tax OH Outage Accrual PSL 1-26
40	1500 5906000				97,732,716.63	5213	6030003657	Payroll Tax OH Outage Accrual PSL 2-22
40	1500 5906000				97,732,716.63	5213	6030003658	Payroll Tax OH Outage Accrual PSL 3-28
40	1500 5906000				97,732,716.63	5213	6030003659	Payroll Tax OH Outage Accrual PSL 4-29
40	1500 5906000				97,732,716.63	5213	6030003660	Payroll Tax OH Actual Charges PSL 1-26 Spring 2015
40	1500 3749200				448.48	5208		Payroll Tax OH Actual Charges PSL 2-22 Fall 2015
40	1500 3749200				171.24	5209		Payroll Tax OH Clearing PSL 3-27
40	1500 3749200				2,584.36	5203		Payroll Tax OH Clearing PSL 3-27
40	1500 3749200				0.00			
50	1500 3749200				9,539,471.43	5208		Outage Accrual PSL 1-26 Spring 2015
50	1500 3749200				1,524,810.00	5209		Outage Accrual PSL 2-22 Fall 2015
50	1500 3749200				1,524,810.00	5209		Outage Accrual PSL 3-28 Fall 2015
50	1500 3749200				2,134,462.00	5204		Outage Accrual PSL 4-29 Spring 2016
50	1500 5906500				2,134,462.00	5220	6030000655	Actual Charges PSL 1-26 Spring 2015
50	1500 5906500				82,574.75	5220	6030000664	Actual Charges PSL 2-22 Fall 2015
50	1500 5420300				97,732,716.63	5213	6120001782	FMPA OGC Accrual PSL 2-22
50	1500 2049200				97,732,716.63	5213		Payroll Tax OH Outage Accrual PSL 1-26
50	1500 5906000				97,732,716.63	5213	6030003657	Payroll Tax OH Outage Accrual PSL 2-22
50	1500 5906000				97,732,716.63	5213	6030003658	Payroll Tax OH Outage Accrual PSL 3-28
50	1500 5906000				97,732,716.63	5213	6030003659	Payroll Tax OH Outage Accrual PSL 4-29
50	1500 5906500				97,732,716.63	5213	6030003660	Payroll Tax OH Actual Charges PSL 1-26 Spring 2015
50	1500 3749200				448.48	5220		Payroll Tax OH Actual Charges PSL 2-22 Fall 2015
50	1500 3749200				171.24	5220		Payroll Tax OH Clearing PSL 3-27
50	1500 3749200				2,584.36	5218		Payroll Tax OH Clearing PSL 3-27
50	1500 3749200				9,539,471.43			

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30

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	Beg Balance	Annual Accrual	Ending Balance
Account 228.414 - Reserves - End of Life M&S	19,278,430.72 B21-228.4-26	1,407,477.00 B21-228.4-39	20,685,907.72 B21-228.4-26
Account 228.416 - Reserves - Nuclear Last Core	77,141,788.48 B21-228.4-26	11,753,697.12 B21-228.4-43	88,895,485.60 B21-228.4-26

1500 3749320	Res-End of Life M&S	USD	19,278,430.72-	0.00	1,407,477.00	20,685,907.72-
1500 3749330	Res-Nuc Last Core	USD	77,141,788.48-	0.00	11,753,697.12	88,895,485.60-
*1500		USD	96,420,219.20-	0.00	13,161,174.12	109,581,393.32-

EB8
EB9

EB8
EB9

26
B-21-228.4

END OF LIFE M&S INVENTORY

May 2002 - December 31, 2005

As Approved by Order PSC-02-055-PA-A-EI, Docket No. 081248-E

Revised Accrual January 1, 2006 - December 2012

Per 2005 Decommissioning Study Update Filed December 12, 2005 - Docket 050045-EI

REVISED ACCRUAL EFFECTIVE January 2013

PER ORDER PSC-11-0381-PA-A-EI

2010 DECOMMISSIONING STUDY UPDATE - Docket 100158-EI

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MONTHLY ACCOUNTING ENTRIES (1) effective 1/1/2013

Debit - Nuclear Maintenance Expense
Account 5907000 - End of Life M&S Inventory

IO 6030001403 - Turkey Point
IO 6030001402 - St Lucie Common

78,166.33
39,123.42

Credit - Accum. Misc. Operating Provision
Account 3749320 - End of Life M&S Inventory PTN
Account 3749320 - End of Life M&S Inventory PSL

Profit Center 6211 - Turkey Point
Profit Center 6210 - St. Lucie Common

78,166.33
39,123.42

DEBIT (A/C 5907000)			CREDIT A/C 3749320 IO 6030001403		CREDIT A/C 3749320 IO 6030001402		
IO 6030001403	IO 6030001402	Total	Monthly	Cumulative Bal	Monthly	Cumulative Bal	
Jan-14	78,166.33	39,123.42	117,289.75	(78,166.33)	(13,129,448.69)	(39,123.42)	(4,868,794.78)
Feb-14	78,166.33	39,123.42	117,289.75	(78,166.33)	(13,207,615.02)	(39,123.42)	(4,897,918.20)
Mar-14	78,166.33	39,123.42	117,289.75	(78,166.33)	(13,285,781.35)	(39,123.42)	(4,937,041.62)
Apr-14	78,166.33	39,123.42	117,289.75	(78,166.33)	(13,363,947.68)	(39,123.42)	(4,976,165.04)
May-14	78,166.33	39,123.42	117,289.75	(78,166.33)	(13,442,114.01)	(39,123.42)	(5,015,288.46)
Jun-14	78,166.33	39,123.42	117,289.75	(78,166.33)	(13,520,280.34)	(39,123.42)	(5,054,411.88)
Jul-14	78,166.33	39,123.42	117,289.75	(78,166.33)	(13,598,446.67)	(39,123.42)	(5,093,535.30)
Aug-14	78,166.33	39,123.42	117,289.75	(78,166.33)	(13,676,613.00)	(39,123.42)	(5,132,658.72)
Sep-14	78,166.33	39,123.42	117,289.75	(78,166.33)	(13,754,779.33)	(39,123.42)	(5,171,782.14)
Oct-14	78,166.33	39,123.42	117,289.75	(78,166.33)	(13,832,945.66)	(39,123.42)	(5,210,905.56)
Nov-14	78,166.33	39,123.42	117,289.75	(78,166.33)	(13,911,111.99)	(39,123.42)	(5,250,028.98)
Dec-14	78,166.33	39,123.42	117,289.75	(78,166.33)	(13,989,278.32)	(39,123.42)	(5,289,152.40)
937,995.96	469,481.04	1,407,477.00					
Jan-15	78,166.33	39,123.42	117,289.75	(78,166.33)	(14,067,444.65)	(39,123.42)	(5,328,275.82)
Feb-15	78,166.33	39,123.42	117,289.75	(78,166.33)	(14,145,610.98)	(39,123.42)	(5,367,399.24)
Mar-15	78,166.33	39,123.42	117,289.75	(78,166.33)	(14,223,777.31)	(39,123.42)	(5,406,522.66)
Apr-15	78,166.33	39,123.42	117,289.75	(78,166.33)	(14,301,943.64)	(39,123.42)	(5,445,646.08)
May-15	78,166.33	39,123.42	117,289.75	(78,166.33)	(14,380,109.97)	(39,123.42)	(5,484,769.50)
Jun-15	78,166.33	39,123.42	117,289.75	(78,166.33)	(14,458,276.30)	(39,123.42)	(5,523,892.92)
Jul-15	78,166.33	39,123.42	117,289.75	(78,166.33)	(14,536,442.63)	(39,123.42)	(5,563,016.34)
Aug-15	78,166.33	39,123.42	117,289.75	(78,166.33)	(14,614,608.96)	(39,123.42)	(5,602,139.76)
Sep-15	78,166.33	39,123.42	117,289.75	(78,166.33)	(14,692,775.29)	(39,123.42)	(5,641,263.18)
Oct-15	78,166.33	39,123.42	117,289.75	(78,166.33)	(14,770,941.62)	(39,123.42)	(5,680,386.60)
Nov-15	78,166.33	39,123.42	117,289.75	(78,166.33)	(14,849,107.95)	(39,123.42)	(5,719,510.02)
Dec-15	78,166.33	39,123.42	117,289.75	(78,166.33)	(14,927,274.28)	(39,123.42)	(5,758,633.44)
937,995.96	469,481.04	1,407,477.00					
Jan-16	78,166.33	39,123.42	117,289.75	(78,166.33)	(15,005,440.61)	(39,123.42)	(5,797,756.86)
Feb-16	78,166.33	39,123.42	117,289.75	(78,166.33)	(15,083,606.94)	(39,123.42)	(5,836,880.28)
Mar-16	78,166.33	39,123.42	117,289.75	(78,166.33)	(15,161,773.27)	(39,123.42)	(5,876,003.70)
Apr-16	78,166.33	39,123.42	117,289.75	(78,166.33)	(15,239,939.60)	(39,123.42)	(5,915,127.12)
May-16	78,166.33	39,123.42	117,289.75	(78,166.33)	(15,318,105.93)	(39,123.42)	(5,954,250.54)
Jun-16	78,166.33	39,123.42	117,289.75	(78,166.33)	(15,396,272.26)	(39,123.42)	(5,993,373.96)
Jul-16	78,166.33	39,123.42	117,289.75	(78,166.33)	(15,474,438.59)	(39,123.42)	(6,032,497.38)
Aug-16	78,166.33	39,123.42	117,289.75	(78,166.33)	(15,552,604.92)	(39,123.42)	(6,071,620.80)
Sep-16	78,166.33	39,123.42	117,289.75	(78,166.33)	(15,630,771.25)	(39,123.42)	(6,110,744.22)
Oct-16	78,166.33	39,123.42	117,289.75	(78,166.33)	(15,708,937.58)	(39,123.42)	(6,149,867.64)
Nov-16	78,166.33	39,123.42	117,289.75	(78,166.33)	(15,787,103.91)	(39,123.42)	(6,188,991.06)
Dec-16	78,166.33	39,123.42	117,289.75	(78,166.33)	(15,865,270.24)	(39,123.42)	(6,228,114.48)
937,995.96	469,481.04	1,407,477.00					

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Continue Until Notified by Regulatory and Tax Accounting
Next Decommissioning Study Update/Review is due to be filed with the FPSC no later than Dec. 13, 2016.
Revised 1/1/2013 accruals are assumed to remain in effect over life of Rate Settlement in Docket 120015-EI, which ends 12/31/2016,
or until subsequently changed by Commission Order.

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37

First Last Core Begin 2015

NUCLEAR FUEL EXPENSE LAST CORE
May 2001 - December 21, 2005
As Approved by Order PSC-03-0655-PAA-EL, Docket No. 03045-EL
Revised Accrual Effective January 1, 2006
Per 2005 Decommissioning Study Update Filed December 12, 2005 - Docket 050045-EL

REVISED ACCRUAL EFFECTIVE January 2013
ORDER PSC-03-0655-PAA-EL
2010 DECOMMISSIONING STUDY UPDATE - Docket 100456-EL

MONTHLY ACCOUNTING ENTRIES

Table with columns: Debit, Credit, SAP Account, Internal Order, Profit Center, and Last Core PTN/PSL. Includes entries for Nuclear Fuel Expense and Operating Provision.

Contract Unit Notified by Regulatory and Tax Accounting
Need Decommissioning Study Update Review is due to be filed with the PSC on March 15, 2015.
Revised 11/2013 accruals are assumed to remain in effect over life of Rate Schedule in Docket 20015-EL which ends 12/31/2018,
or until subsequently changed by Commission Order.

STUDY UPDATES 1 and 2

Main table with columns: DEBIT (Monthly, Cumulative Bal), CREDIT (Monthly, Cumulative Bal), and CREDIT (Monthly, Cumulative Bal). Rows list months from Dec-02 to Dec-18 with corresponding debit and credit amounts.

\$ 40,320,154.41

43

B-21-228.4