





Florida Power & Light Company  
Docket No. 20180046-EI  
OPC's Second Set of Interrogatories  
Interrogatory No. 18  
Attachment No. 4  
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FLORIDA POWER & LIGHT COMPANY  
AND SUBSIDIARIES  
DOCKET NO. 160021-EI  
MFR NO. E-1  
ATTACHMENT NO. 2 OF 3  
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MFR E-1 - COST OF SERVICE STUDY  
2018 EQUALIZED AT PROPOSED RETAIL ROR  
(\$000 WHERE APPLICABLE)

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Line No.	Methodology: 12CP and 1/13th							
	OL-1	OS-2	RS(T)-1	SL-1	SL-2	SST-DST	SST-TST	
1	<b>RATE BASE -</b>							
2	Electric Plant In Service	107,650	10,655	27,462,215	657,432	8,985	6,677	18,706
3	Accum Depreciation & Amortization	(43,307)	(3,330)	(8,612,589)	(240,909)	(2,777)	(2,007)	(5,878)
4	Net Plant In Service	64,343	7,325	18,849,626	416,523	6,208	4,669	12,828
5	Plant Held For Future Use	123	42	143,516	1,088	52	35	158
6	Construction Work in Progress	1,262	141	483,281	9,553	171	103	453
7	Net Nuclear Fuel	548	60	323,015	3,215	188	65	490
8	Total Utility Plant	66,276	7,568	19,799,439	430,378	6,619	4,873	13,929
9	Working Capital - Assets	4,842	681	2,162,522	55,667	839	458	1,688
10	Working Capital - Liabilities	(3,378)	(516)	(1,620,116)	(42,682)	(609)	(346)	(1,173)
11	Working Capital - Net	1,464	165	542,406	12,985	229	112	515
12	<b>Total Rate Base</b>	<b>67,740</b>	<b>7,732</b>	<b>20,341,845</b>	<b>443,363</b>	<b>6,848</b>	<b>4,985</b>	<b>14,444</b>
13								
14	<b>TARGET REVENUE REQUIREMENTS (EQUALIZED) -</b>							
15	Equalized Base Revenue Requirements	13,348	1,535	4,141,231	102,046	1,439	978	2,950
16	Other Operating Revenues	716	36	146,115	1,351	22	22	34
17	<b>Total Target Revenue Requirements</b>	<b>14,065</b>	<b>1,571</b>	<b>4,287,346</b>	<b>103,397</b>	<b>1,461</b>	<b>1,000</b>	<b>2,984</b>
18								
19	<b>EXPENSES -</b>							
20	Operating & Maintenance Expense	(1,739)	(283)	(860,517)	(24,757)	(311)	(184)	(560)
21	Depreciation Expense	(4,356)	(392)	(1,053,094)	(26,474)	(349)	(237)	(723)
22	Taxes Other Than Income Tax	(1,233)	(143)	(371,890)	(8,480)	(124)	(91)	(253)
23	Amortization of Property Losses	22	2	6,383	143	2	2	4
24	Gain or Loss on Sale of Plant	13	6	6,430	76	2	4	
25	<b>Total Operating Expenses</b>	<b>(7,294)</b>	<b>(809)</b>	<b>(2,272,688)</b>	<b>(59,492)</b>	<b>(780)</b>	<b>(506)</b>	<b>(1,532)</b>
26	<b>Net Operating Income Before Taxes</b>	<b>6,771</b>	<b>762</b>	<b>2,014,658</b>	<b>43,905</b>	<b>682</b>	<b>493</b>	<b>1,452</b>
27	Income Taxes	(2,228)	(243)	(650,510)	(14,177)	(223)	(159)	(483)
28	<b>NOI Before Curtailment Adjustment</b>	<b>4,542</b>	<b>518</b>	<b>1,364,148</b>	<b>29,728</b>	<b>459</b>	<b>334</b>	<b>969</b>
29								
30	Curtailment Credit Revenue							
31	Reassign Curtailment Credit Revenue	(0)	(0)	(351)	(0)	(0)	(0)	(0)
32	Net Curtailment Credit Revenue	(0)	(0)	(351)	(0)	(0)	(0)	(0)
33	Net Curtailment NOI Adjustment	(0)	(0)	(216)	(0)	(0)	(0)	(0)
34								

