



R. Wade Litchfield
Vice President & General Counsel
Florida Power & Light Company
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Juno Beach, FL 33408-0420
(561) 691-7101

March 12, 2021

VIA ELECTRONIC FILING

Adam Teitzman, Commission Clerk
Division of the Commission Clerk and Administrative Services
Florida Public Service Commission
2540 Shumard Oak Boulevard
Tallahassee, FL 32399-0850

Re: Docket No. 20210015-EI
Petition by FPL for Base Rate Increase and Rate Unification

Dear Mr. Teitzman:

Attached for filing on behalf of Florida Power & Light Company ("FPL") in the above-referenced docket are FPL's Minimum Filing Requirements and Supplemental Information in MFR Format, together with the required schedules. FPL's MFRs have been prepared in compliance with Rule 25-6.043, F.A.C. and Order No. PSC-2020-0312-PAA-EI issued September 15, 2020 in Docket No. 20200182-EI (In re: Joint petition for declaratory statement regarding application of MFR requirements in Rule 25-6.043(1), F.A.C., or in the alternative, petition for variance, by Florida Power & Light Company and Gulf Power Company).

Please contact me if you have any questions regarding this submission.

(Document 31 of 69) MFRs, 2023 Subsequent Year Adjustment, Volume 2 of 8, Section B, Rate Base

Sincerely,

A handwritten signature in black ink, appearing to read 'Wade Litchfield', written in a cursive style.

R. Wade Litchfield
Vice President & General Counsel
Florida Power & Light Company

RWL:ec

**BEFORE THE
FLORIDA PUBLIC SERVICE COMMISSION**

**DOCKET NO. 20210015-EI
FLORIDA POWER & LIGHT COMPANY
AND SUBSIDIARIES**

**MINIMUM FILING REQUIREMENTS
2023 SUBSEQUENT YEAR ADJUSTMENT**

**VOLUME 2 OF 8
SECTION B: RATE BASE SCHEDULES**

B

FLORIDA PUBLIC SERVICE COMMISSION

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: / /

X Proj. Subsequent Yr Ended: 12/31/23

COMPANY: FLORIDA POWER & LIGHT COMPANY
AND SUBSIDIARIES (CONSOLIDATED)

DOCKET NO.: 20210015-EI

(\$000)

Witness: Liz Fuentes

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Line No.	DESCRIPTION	PLANT IN SERVICE	ACCUMULATED PROVISION FOR DEPRECIATION & AMORTIZATION	NET PLANT IN SERVICE (2 -3)	CWIP	PLANT HELD FOR FUTURE USE	NUCLEAR FUEL	NET UTILITY PLANT	WORKING CAPITAL ALLOWANCE	OTHER RATE BASE ITEMS	TOTAL RATE BASE
1	UTILITY PER BOOK	79,313,145	20,485,178	58,827,967	3,232,998	640,522	714,970	63,416,456	(381,872)	0	63,034,584
2											
3	SEPARATION FACTOR	0.963662	0.833577	1.008960	0.950871	0.955168	0.945673	1.004742	7.548907	0	0.965096
4											
5	JURIS UTILITY	76,431,027	17,075,979	59,355,049	3,074,164	611,806	676,128	63,717,146	(2,882,718)	0	60,834,427
6											
7	COMMISSION ADJUSTMENTS	(5,300,900)	(825,071)	(4,475,828)	(1,601,673)	(10,515)	0	(6,088,016)	4,556,827	0	(1,531,189)
8											
9	COMPANY ADJUSTMENTS	(2,523)	(221,465)	218,942	(1,035)	0	0	217,907	84,145	0	302,052
10											
11	TOTAL ADJUSTMENTS	(5,303,422)	(1,046,536)	(4,256,886)	(1,602,708)	(10,515)	0	(5,870,109)	4,640,972	0	(1,229,137)
12											
13	JURIS ADJ UTILITY	71,127,605	16,029,442	55,098,162	1,471,456	601,291	676,128	57,847,036	1,758,254	0	59,605,291
14											
15											
16											
17											
18											
19											
20											
21	NOTE: TOTALS MAY NOT ADD DUE TO ROUNDING.										
22											
23											
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28											
29											
30											
31											

FLORIDA PUBLIC SERVICE COMMISSION

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Line No.	DESCRIPTION	PLANT IN SERVICE	ACCUMULATED PROVISION FOR DEPRECIATION & AMORTIZATION	NET PLANT IN SERVICE (2 -3)	CWIP	PLANT HELD FOR FUTURE USE	NUCLEAR FUEL	NET UTILITY PLANT	WORKING CAPITAL ALLOWANCE	OTHER RATE BASE ITEMS	TOTAL RATE BASE
1	UTILITY PER BOOK	79,313,145	20,485,178	58,827,967	3,232,998	640,522	714,970	63,416,456	(381,864)	0	63,034,592
2											
3	SEPARATION FACTOR	0.963662	0.833577	1.008960	0.950871	0.955168	0.945673	1.004742	7.549054	0	0.965096
4											
5	JURIS UTILITY	76,431,027	17,075,979	59,355,049	3,074,164	611,806	676,128	63,717,146	(2,882,710)	0	60,834,436
6											
7	COMMISSION ADJUSTMENTS	(5,300,900)	(825,071)	(4,475,828)	(1,601,673)	(10,515)	0	(6,088,016)	4,556,828	0	(1,531,188)
8											
9	COMPANY ADJUSTMENTS	(2,523)	127,683	(130,205)	(1,035)	0	0	(131,240)	84,145	0	(47,096)
10											
11	TOTAL ADJUSTMENTS	(5,303,422)	(697,389)	(4,606,034)	(1,602,708)	(10,515)	0	(6,219,257)	4,640,973	0	(1,578,283)
12											
13	JURIS ADJ UTILITY	71,127,605	16,378,590	54,749,015	1,471,456	601,291	676,128	57,497,889	1,758,263	0	59,256,152
14											
15											
16											
17											
18											
19											
20											
21	NOTE: TOTALS MAY NOT ADD DUE TO ROUNDING.										
22											
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2023 SUBSEQUENT YEAR ADJUSTMENT

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: FLORIDA POWER & LIGHT COMPANY
 AND SUBSIDIARIES (CONSOLIDATED)

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

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DOCKET NO.: 20210015-EI

Witness: Tara B. DuBose, Keith Ferguson,
 Liz Fuentes

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	COMMISSION ADJUSTMENTS					
2	PLANT IN SERVICE ADJUSTMENTS					
3						
4	ASSET RETIREMENT OBLIGATION	(1)		(430,880)	0.969122	(417,575)
5	CAPITAL LEASES	(2)		(321,325)	0.969122	(311,403)
6	ENVIRONMENTAL COST RECOVERY	(3)		(2,059,515)	0.953303	(1,963,343)
7	FUEL AND CAPACITY COST RECOVERY	(4)		(164,269)	0.957775	(157,332)
8	CONSERVATION COST RECOVERY	(5)		(45,957)	1.000000	(45,957)
9	CAPITALIZED EXEC COMP	(6)		(58,506)	0.969122	(56,699)
10	STORM PROTECTION PLAN COST RECOVERY	(7)		(2,348,589)	1.000000	(2,348,589)
11	TOTAL PLANT IN SERVICE ADJUSTMENTS			(5,429,041)	0.976397	(5,300,900)
12						
13	PLANT HELD FOR FUTURE USE ADJUSTMENTS					
14						
15	NORTH ESCAMBIA PROPERTY	(8)		(10,850)	0.969122	(10,515)
16	TOTAL PLANT HELD FOR FUTURE USE ADJUSTMENTS			(10,850)	0.969122	(10,515)
17						
18	ACCUMULATED DEPRECIATION & AMORTIZATION ADJUSTMENTS					
19						
20	CAPITAL LEASES	(9)		142,544	0.969122	138,142
21	ACCUM PROV DECOMMISSIONING COSTS	(10)		5,861,052	0.958936	5,620,374
22	ASSET RETIREMENT OBLIGATION DECOMMISSIONING	(11)		(4,925,568)	0.969122	(4,773,477)
23	ASSET RETIREMENT OBLIGATION	(12)		103,494	0.969122	100,298
24	ENVIRONMENTAL COST RECOVERY	(13)		(365,224)	0.953303	(348,170)
25	FUEL AND CAPACITY COST RECOVERY	(14)		25,497	0.957765	24,421
26	CONSERVATION COST RECOVERY	(15)		(6,383)	1.000000	(6,383)
27	STORM PROTECTION PLAN COST RECOVERY CLAUSE	(16)		69,866	1.000000	69,866
28	TOTAL ACCUMULATED DEPRECIATION & AMORTIZATION ADJUSTMENTS			905,278	0.911401	825,071
29						
30	CONSTRUCTION WORK IN PROGRESS ADJUSTMENTS					
31						
32	CWIP - PROJECTS EARNING AFUDC	(17)		(1,301,633)	0.928405	(1,208,442)
33	CWIP - CLAUSE PROJECTS	(18)		(400,160)	0.982684	(393,231)
34	TOTAL CONSTRUCTION WORK IN PROGRESS ADJUSTMENTS			(1,701,793)	0.941168	(1,601,673)
35						

2023 SUBSEQUENT YEAR ADJUSTMENT

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	(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	WORKING CAPITAL ADJUSTMENTS				
2					
3	MARGIN CALL CASH COLLATERAL	(19)	3	0.969491	3
4	ASSET RETIREMENT OBLIGATION	(20)	(79,784)	0.969122	(77,320)
5	ACCOUNTS RECEIVABLE - ASSOC COMPANIES	(21)	(188,301)	0.969491	(182,556)
6	INTEREST & DIVIDENDS RECEIVABLE	(22)	(42)	0.969491	(41)
7	JOBGING ACCOUNTS	(23)	(37,999)	0.969491	(36,840)
8	CLAUSE NET UNDERRECOVERIES	(24)	(25,354)	0.997535	(25,292)
9	POLE ATTACHMENTS RENTS RECEIVABLE	(25)	(29,403)	0.969491	(28,506)
10	PREPAYMENTS - INTEREST ON COMMERCIAL PAPER	(26)	(8,391)	0.965023	(8,098)
11	PREPAYMENTS - SWA	(27)	(32,689)	1.000000	(32,689)
12	FUEL COST RECOVERY – GPIF	(28)	(2,019)	1.000000	(2,019)
13	ACCUM DEFERRED RETIREMENT BENEFITS	(29)	12,884	0.969122	12,487
14	ACCUM. PROV. - PROPERTY & STORM INSURANCE	(30)	7,885	1.000000	7,885
15	ASSET RETIREMENT OBLIGATION	(31)	5,332,737	0.969122	5,168,074
16	CEDAR BAY TRANSACTION	(32)	1,096	0.957777	1,049
17	GAIN ON SALE OF EMISSIONS ALLOWANCES	(33)	0	0.953303	0
18	JOBGING ACCOUNTS	(34)	26,443	0.969491	25,636
19	REGULATORY LIABILITY – SWA	(35)	30,763	1.000000	30,763
20	NUCLEAR COST RECOVERY	(36)	241,631	1.000000	241,631
21	ENVIRONMENTAL COST RECOVERY	(37)	(256,991)	0.953303	(244,991)
22	ICL TRANSACTION	(38)	(125,417)	0.957777	(120,121)
23	DEFERRED TRANSMISSION CREDIT	(39)	9,275	0.902537	8,371
24	SUPPLEMENTAL EXECUTIVE RETIREMENT PLAN	(40)	(2,587)	0.969491	(2,508)
25	EMPLOYEE AND RETIREE LOANS	(41)	(5)	0.969122	(4)
26	CEDAR BAY TRANSACTION	(42)	(136,185)	0.957777	(130,435)
27	OPERATING LEASES	(43)	(49,693)	0.958936	(47,652)
28	TOTAL WORKING CAPITAL ADJUSTMENTS		4,687,858	0.972049	4,556,827
29					
30	TOTAL COMMISSION ADJUSTMENTS		(1,548,549)	0.988790	(1,531,189)
31					
32					
33					
34					
35					

2023 SUBSEQUENT YEAR ADJUSTMENT

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Line No.	(1) ADJUSTMENT TITLE	(2) REASON FOR ADJUSTMENT OR OMISSION (PROVIDE SUPPORTING SCHEDULE)	(3) ADJUSTMENT AMOUNT (\$000)	(4) JURISDICTIONAL FACTOR	(5) JURISDICTIONAL AMOUNT OF ADJUSTMENT (3) X (4) (\$000)
1	<u>COMPANY ADJUSTMENTS</u>				
2					
3	PLANT IN SERVICE ADJUSTMENTS				
4					
5	STORM PROTECTION PLAN COST RECOVERY	(44)	(2,795)	0.902537	(2,523)
6	TOTAL PLANT IN SERVICE ADJUSTMENTS		(2,795)	0.902537	(2,523)
7					
8	ACCUMULATED DEPRECIATION & AMORTIZATION				
9					
10	DEPRECIATION	(45)	362,942	0.953665	346,125
11	CAPITAL RECOVERY AMORTIZATION	(46)	(182,391)	0.950858	(173,428)
12	DISMANTLEMENT	(47)	(21,567)	0.970918	(20,939)
13	STORM PROTECTION PLAN COST RECOVERY	(48)	60	0.902537	54
14	SCHERER ASH POND DISMANTLEMENT	(49)	72,636	0.958936	69,653
15	TOTAL ACCUMULATED DEPRECIATION & AMORTIZATION ADJUSTMENTS		231,680	0.955908	221,465
16					
17	CONSTRUCTION WORK IN PROGRESS				
18					
19	STORM PROTECTION PLAN COST RECOVERY	(50)	(1,142)	0.906225	(1,035)
20	TOTAL CONSTRUCTION WORK IN PROGRESS ADJUSTMENTS		(1,142)	0.906225	(1,035)
21					
22	WORKING CAPITAL ADJUSTMENTS				
23					
24	RATE CASE EXPENSES	(51)	(1,939)	1.000000	(1,939)
25	COVID-19 REGULATORY ASSET	(52)	(7,960)	0.969491	(7,717)
26	NUCLEAR END OF LIFE ACCRUALS	(53)	11,752	0.969491	11,394
27	CARE TO SHARE	(54)	101	0.969491	98
28	SCHERER CONSUMMATION PAYMENT	(55)	85,833	0.958936	82,309
29	TOTAL WORKING CAPITAL ADJUSTMENTS		87,788	0.958497	84,145
30					
31	TOTAL COMPANY ADJUSTMENTS		315,531	0.957281	302,052
32					
33	NOTE: TOTALS MAY NOT ADD DUE TO ROUNDING				
34					
35					

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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 OBLIGATION: TO REMOVE FROM PLANT IN SERVICE THE ASSET RETIREMENT OBLIGATIONS ASSOCIATED WITH THE RETIREMENT OF PLANT PER FPSC RULE 25-14.014 F.A.C.				
2					
3	(2) CAPITAL LEASES: TO REMOVE FROM PLANT IN SERVICE THE ASSET ASSOCIATED WITH CAPITAL LEASES. THE CORRESPONDING OBLIGATION IS REMOVED FROM CAPITAL STRUCTURE.				
4					
5	(3) ENVIRONMENTAL COST RECOVERY: TO REMOVE FROM PLANT IN SERVICE THE INVESTMENT RELATED TO ENVIRONMENTAL COMPLIANCE CAPITAL EXPENDITURES WHICH ARE BEING RECOVERED THROUGH THE ENVIRONMENTAL COST RECOVERY CLAUSE.				
6					
7					
8	(4) FUEL AND CAPACITY COST RECOVERY CLAUSE: TO REMOVE FROM PLANT IN SERVICE THE CAPITAL INVESTMENT ASSOCIATED WITH ITEMS THAT ARE BEING RECOVERED THROUGH THE FUEL AND CAPACITY COST RECOVERY CLAUSE.				
9					
10					
11	(5) CONSERVATION COST RECOVERY: TO REMOVE FROM PLANT IN SERVICE THE INVESTMENT IN LOAD MANAGEMENT AND MONITORING EQUIPMENT WHICH IS BEING RECOVERED THROUGH THE ENERGY CONSERVATION COST RECOVERY CLAUSE.				
12					
13					
14	(6) CAPITALIZED EXECUTIVE COMPENSATION: TO REMOVE FROM PLANT IN SERVICE THE AMOUNT RELATED TO CAPITALIZED EXECUTIVE INCENTIVE COMPENSATION CONSISTENT WITH ORDER NO. PSC-10-0153-FOF-EI, DOCKET NO. 080677-EI.				
15					
16					
17	(7) STORM PROTECTION PLAN COST RECOVERY: TO REMOVE FROM PLANT IN SERVICE THE CAPITAL INVESTMENT ASSOCIATED WITH ITEMS THAT ARE BEING RECOVERED THROUGH THE STORM PROTECTION PLAN COST RECOVERY CLAUSE.				
18					
19					
20	(8) NORTH ESCAMBIA PROPERTY: TO REMOVE FROM PLANT HELD FOR FUTURE USE THE COSTS RELATED TO A PORTION OF THE NORTH ESCAMBIA PROPERTY PER ORDER NO. PSC-12-0179-FOF-EI.				
21					
22	(9) CAPITAL LEASES: TO REMOVE FROM ACCUMULATED DEPRECIATION AND AMORTIZATION THE RESERVE ASSOCIATED WITH CAPITAL LEASES. THE CORRESPONDING ASSET IS ALSO REMOVED FROM RATE BASE.				
23					
24					
25	(10) ACCUM PROV DECOMMISSIONING COSTS: TO REMOVE FROM ACCUMULATED DEPRECIATION AND AMORTIZATION THE RESERVE FOR FUTURE DECOMMISSIONING OF FPL'S NUCLEAR POWER PLANTS SINCE THE OFFSETTING FUND IS EXCLUDED FROM RATE BASE PER ORDER NO. 13537, DOCKET NO. 830465-EI.				
26					
27					
28	(11) ASSET RETIREMENT OBLIGATION DECOMMISSIONING: TO REMOVE FROM ACCUMULATED DEPRECIATION AND AMORTIZATION THE ASSET RETIREMENT OBLIGATION PORTION OF THE RESERVE FOR FUTURE DECOMMISSIONING OF FPL'S NUCLEAR POWER PLANTS PER FPSC RULE 25-14.014 F.A.C.				
29					
30					
31	(12) ASSET RETIREMENT OBLIGATION: TO REMOVE FROM ACCUMULATED DEPRECIATION AND AMORTIZATION THE ASSET RETIREMENT OBLIGATION ASSOCIATED WITH THE RETIREMENT OF ELECTRIC GENERATION PLANTS PER FPSC RULE 25-14.014 F.A.C.				
32					
33					
34	(13) ENVIRONMENTAL COST RECOVERY: TO REMOVE FROM ACCUMULATED DEPRECIATION AND AMORTIZATION THE RESERVE FOR ENVIRONMENTAL COMPLIANCE CAPITAL EXPENDITURES WHICH ARE BEING RECOVERED THROUGH THE ENVIRONMENTAL COST RECOVERY CLAUSE.				
35					

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1	(14) FUEL AND CAPACITY COST RECOVERY: TO REMOVE FROM ACCUMULATED DEPRECIATION AND AMORTIZATION THE RESERVE ASSOCIATED WITH CAPITAL INVESTMENTS				
2	THAT ARE BEING RECOVERED THROUGH THE FUEL AND CAPACITY COST RECOVERY CLAUSES.				
3					
4	(15) CONSERVATION COST RECOVERY: TO REMOVE FROM ACCUMULATED DEPRECIATION AND AMORTIZATION THE RESERVE FOR LOAD MANAGEMENT AND MONITORING EQUIPMENT WHICH IS				
5	BEING RECOVERED THROUGH THE ENERGY CONSERVATION COST RECOVERY CLAUSE.				
6					
7	(16) STORM PROTECTION PLAN COST RECOVERY: TO REMOVE FROM ACCUMULATED DEPRECIATION AND AMORTIZATION THE RESERVE ASSOCIATED WITH CAPITAL INVESTMENTS				
8	THAT ARE BEING RECOVERED THROUGH THE STORM PROTECTION PLAN COST RECOVERY CLAUSE.				
9					
10	(17) CWIP - PROJECTS EARNING AFUDC: TO REMOVE FROM CONSTRUCTION WORK IN PROGRESS ALL AMOUNTS ELIGIBLE FOR AFUDC UNDER FPSC RULE 25-6.0141 F.A.C.				
11					
12	(18) CWIP - CLAUSE PROJECTS: TO REMOVE FROM CONSTRUCTION WORK IN PROGRESS INVESTMENTS RECOVERED AND EARNING A RETURN THROUGH THE CAPACITY, ENVIRONMENTAL,				
13	CONSERVATION AND STORM PROTECTION PLAN COST RECOVERY CLAUSES.				
14					
15	(19) MARGIN CALL CASH COLLATERAL: TO EXCLUDE FROM WORKING CAPITAL ALL MARGIN CALL CASH COLLATERAL SINCE THESE FUNDS EARN AN INTEREST RETURN OUTSIDE OF RATE BASE.				
16					
17	(20) ASSET RETIREMENT OBLIGATION: TO REMOVE FROM WORKING CAPITAL THE REGULATORY ASSET ASSOCIATED WITH THE ASSET RETIREMENT OBLIGATIONS OF ELECTRIC GENERATION PLANTS				
18	PER FPSC RULE 25-14.014 F.A.C.				
19					
20	(21) ACCOUNTS RECEIVABLE - ASSOC COMPANIES: TO EXCLUDE FROM WORKING CAPITAL ALL ACCOUNTS RECEIVABLE RELATED TO FPL'S AFFILIATES.				
21					
22	(22) INTEREST & DIVIDENDS RECEIVABLE: TO EXCLUDE FROM WORKING CAPITAL INTEREST AND DIVIDENDS RECEIVABLES.				
23					
24	(23) JOBBING ACCOUNTS: TO EXCLUDE FROM WORKING CAPITAL ALL CURRENT AND ACCRUED ASSETS RELATED TO FPL JOBBING CONSTRUCTION ACCOUNTS PER ORDER NO. 13537, DOCKET NO. 830465-EI.				
25					
26	(24) CLAUSE NET UNDERRECOVERIES: TO EXCLUDE FROM WORKING CAPITAL NET OVER/UNDER RECOVERIES COSTS RELATED TO FPL'S COST RECOVERY CLAUSES PER ORDER NO. 13537, DOCKET NO. 830465-EI.				
27					
28	(25) POLE ATTACHMENTS RENTS RECEIVABLE: TO EXCLUDE FROM WORKING CAPITAL THE ACCOUNTS RECEIVABLES BALANCE RELATED TO THE USE OF FPL POLES BY OTHERS				
29	PER ORDER NO. 13537, DOCKET NO. 830465-EI.				
30					
31	(26) PREPAYMENTS - INTEREST ON COMMERCIAL PAPER: TO EXCLUDE FROM WORKING CAPITAL PREPAID INTEREST ON COMMERCIAL PAPER WHICH WAS DISALLOWED IN ORDER NO. 13537, DOCKET NO. 830465-EI.				
32					
33	(27) PREPAYMENTS - SWA: TO REMOVE FROM WORKING CAPITAL THE PREPAYMENT ASSOCIATED WITH THE SOLID WASTE AUTHORITY PURCHASE POWER CONTRACT RECOVERED				
34	PER ORDER NO. PSC-11-0293-FOF-EU, DOCKET NO. 110018-EU.				
35					

FLORIDA PUBLIC SERVICE COMMISSION
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X Proj. Subsequent Yr Ended: 12/31/23

DOCKET NO.: 20210015-EI

Witness: Tara B. DuBose, Keith Ferguson,
Liz Fuentes

	(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	(28) FUEL COST RECOVERY - GPIF: TO REMOVE FROM WORKING CAPITAL THE AMOUNT OF GENERATING PERFORMANCE INCENTIVE FACTOR TO BE COLLECTED FROM CUSTOMERS THROUGH FPL'S				
2	FUEL AND PURCHASED POWER COST RECOVERY CLAUSE.				
3					
4	(29) ACCUM DEFERRED RETIREMENT BENEFITS: TO EXCLUDE FROM WORKING CAPITAL A PORTION OF THE ACCRUED AMOUNT ASSOCIATED WITH DEFERRED EXECUTIVE COMPENSATION				
5	AND ASSOCIATED INTEREST SINCE THE OFFSETTING FUND IS EXCLUDED FROM RATE BASE.				
6					
7	(30) ACCUM. PROV. - PROPERTY & STORM INSURANCE: TO EXCLUDE FROM WORKING CAPITAL THE BALANCE IN THE PROPERTY INSURANCE - STORM DAMAGE RESERVE. THIS REPRESENTS A FUNDED				
8	RESERVE PER ORDER NO. 11437, DOCKET NO. 820097-EU.				
9					
10	(31) ASSET RETIREMENT OBLIGATION: TO REMOVE FROM WORKING CAPITAL LIABILITIES ASSOCIATED WITH THE ASSET RETIREMENT OBLIGATIONS OF ELECTRIC GENERATION PLANTS PER FPSC RULE 25-14.014 F.A.C.				
11					
12	(32) CEDAR BAY TRANSACTION: TO REMOVE FROM WORKING CAPITAL THE LIABILITY RELATED TO THE CEDAR BAY TRANSACTION RECOVERED THROUGH THE CAPACITY COST RECOVERY CLAUSE				
13	PER ORDER NO. PSC-15-0401-AS-EI, DOCKET NO. 150075-EI.				
14					
15	(33) GAIN ON SALE OF EMISSIONS ALLOWANCES: TO EXCLUDE FROM WORKING CAPITAL AMOUNTS RELATED TO GAINS ON SALE OF EMISSIONS ALLOWANCES WHICH ARE RECOVERED				
16	THROUGH THE ENVIRONMENTAL COST RECOVERY CLAUSE.				
17					
18	(34) JOBBING ACCOUNTS: TO EXCLUDE FROM WORKING CAPITAL ALL CURRENT AND ACCRUED LIABILITIES RELATED TO FPL JOBBING CONSTRUCTION ACCOUNTS				
19	PER ORDER NO. 13537, DOCKET NO. 830465-EI.				
20					
21	(35) REGULATORY LIABILITY - SWA: TO REMOVE FROM WORKING CAPITAL THE LIABILITY ASSOCIATED WITH THE SOLID WASTE AUTHORITY PURCHASE POWER CONTRACT PER ORDER NO. PSC-11-0293-FOF-EU,				
22	DOCKET NO. 110018-EU.				
23					
24	(36) NUCLEAR COST RECOVERY: TO REMOVE FROM WORKING CAPITAL THE REGULATORY LIABILITY ASSOCIATED WITH THE NUCLEAR POWER COSTS RECOVERED UNDER THE NUCLEAR COST RECOVERY				
25	RULE 25-6.0423 F.A.C.				
26					
27	(37) ENVIRONMENTAL COST RECOVERY: TO EXCLUDE FROM WORKING CAPITAL THE FOLLOWING ITEMS RECOVERED THROUGH ECRC: (1) EMISSIONS ALLOWANCES, (2) REGULATORY LIABILITY				
28	ASSOCIATED WITH THE TURKEY POINT COOLING CANAL MONITORING PROGRAM, (3) REGULATORY ASSETS ASSOCIATED WITH THE CLAUSE PORTION OF UNRECOVERED BALANCES FOR				
29	THE EARLY RETIREMENT OF MARTIN UNITS 1 & 2 AND LAUDERDALE UNITS 4 & 5 (ORDER NO. PSC-2019-0045-PAA-EI, DOCKET NO. 20180155-EI), AND SJRPP (ORDER NO. PSC-2017-0415-AS-EI,				
30	DOCKET NO. 20170123-EI), (4) REGULATORY ASSETS RELATED TO THE RETIREMENT OF PLANT SMITH, AND (5) THE REGULATORY ASSETS RELATED TO PLANTS SMITH AND				
31	SCHOLZ ASH POND CLOSURE AND CRIST CLOSED ASH LANDFILL PROJECTS.				
32					
33	(38) ICL TRANSACTION: TO REMOVE FROM WORKING CAPITAL THE ASSETS RELATED TO THE INDIANTOWN TRANSACTION RECOVERED THROUGH THE CAPACITY COST RECOVERY CLAUSE				
34	PER ORDER NO. PSC-16-0506-FOF-EI, DOCKET NO. 160154-EI.				
35					

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Liz Fuentes

	(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	(39) DEFERRED TRANSMISSION CREDIT: TO EXCLUDE FROM WORKING CAPITAL THE DEFERRED RETURN ON TRANSMISSION PROJECTS BEING RECOVERED OVER A 40 YEAR AMORTIZATION PERIOD				
2	PER ORDER PSC-17-0178-S-EI, DOCKET NO. 160186-EI.				
3					
4	(40) SUPPLEMENTAL EXECUTIVE RETIREMENT PLAN: TO EXCLUDE FROM WORKING CAPITAL THE ASSET ASSOCIATED WITH THE SUPPLEMENTAL EXECUTIVE RETIREMENT PLAN INHERITED FROM				
5	GULF AT ACQUISITION.				
6					
7	(41) EMPLOYEE AND RETIREE LOANS: TO EXCLUDE FROM WORKING CAPITAL ACCOUNTS RECEIVABLES RELATED TO EMPLOYEE AND RETIREE LOANS AS THERE IS NO DIRECT RELATIONSHIP BETWEEN THIS				
8	LIABILITY AND THE PROVISION OF ELECTRIC SERVICE.				
9					
10	(42) CEDAR BAY TRANSACTION: TO REMOVE FROM WORKING CAPITAL THE ASSET RELATED TO THE CEDAR BAY TRANSACTION RECOVERED THROUGH THE				
11	CAPACITY COST RECOVERY CLAUSE PER ORDER NO. PSC-15-0401-AS-EI, DOCKET NO. 150075-EI.				
12					
13	(43) OPERATING LEASES: TO EXCLUDE FROM WORKING CAPITAL THE ASSET ASSOCIATED WITH OPERATING LEASES. THE CORRESPONDING OBLIGATION IS REMOVED FROM CAPITAL STRUCTURE.				
14					
15	(44) STORM PROTECTION PLAN COST RECOVERY: TO MOVE PLANT-IN-SERVICE TRANSMISSION INSPECTION PROGRAM COSTS INCURRED BEGINNING JANUARY 1, 2022 FROM BASE				
16	RATES TO THE STORM PROTECTION PLAN COST RECOVERY CLAUSE.				
17					
18	(45) DEPRECIATION: TO DECREASE ACCUMULATED DEPRECIATION AND AMORTIZATION TO REFLECT DECREASED BASE DEPRECIATION EXPENSE RESULTING FROM FPL'S PROPOSED				
19	RSAM ADJUSTED DEPRECIATION RATES.				
20					
21	(46) CAPITAL RECOVERY AMORTIZATION: TO INCREASE ACCUMULATED DEPRECIATION AND AMORTIZATION TO REFLECT INCREASED BASE AMORTIZATION EXPENSE RESULTING FROM CAPITAL RECOVERY SCHEDULES				
22	FOR MARTIN UNITS 1 & 2, LAUDERDALE UNITS 4 & 5, MANATEE UNITS 1 & 2, 500 KV SYSTEM, SCHERER UNIT 4, AND PLANT CRIST COAL GENERATION ASSETS. THE COMPANY IS REQUESTING CAPITAL RECOVERY				
23	SCHEDULES FOR THESE ASSETS OVER A PERIOD OF TEN YEARS BEGINNING IN 2022.				
24					
25	(47) DISMANTLEMENT: TO REFLECT AN INCREASE TO THE DISMANTLEMENT RESERVE TO REFLECT INCREASED DISMANTLEMENT ACCRUALS RESULTING FROM FPL'S 2021 DISMANTLEMENT STUDY				
26	(INCLUDING DISMANTLEMENT RESERVE TRANSFERS BETWEEN UNITS IN ORDER TO MINIMIZE THE INCREASE IN THE PROPOSED DISMANTLEMENT ACCRUALS).				
27					
28	(48) STORM PROTECTION PLAN COST RECOVERY: TO MOVE ACCUMULATED DEPRECIATION AND AMORTIZATION RELATED TO TRANSMISSION INSPECTION PROGRAM COSTS INCURRED BEGINNING				
29	JANUARY 1, 2022 FROM BASE RATES TO THE STORM PROTECTION PLAN COST RECOVERY CLAUSE.				
30					
31	(49) SCHERER ASH POND DISMANTLEMENT: TO MOVE THE SCHERER COAL ASH POND DISMANTLEMENT RESERVE FROM BASE RATES TO THE ENVIRONMENTAL COST RECOVERY CLAUSE				
32	BEGINNING JANUARY 1, 2022 IN ORDER TO ALIGN RATE RECOVERY OF THE RELATED ASSETS.				
33					
34	(50) STORM PROTECTION PLAN COST RECOVERY: TO MOVE CONSTRUCTION WORK IN PROGRESS RELATED TO TRANSMISSION INSPECTION PROGRAM COSTS INCURRED BEGINNING JANUARY 1, 2022				
35	FROM BASE RATES TO THE STORM PROTECTION PLAN COST RECOVERY CLAUSE.				

2023 SUBSEQUENT YEAR ADJUSTMENT

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DOCKET NO.: 20210015-EI

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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	(51) RATE CASE EXPENSES: TO DECREASE DEFERRED RATE CASE EXPENSES FOR THIS PROCEEDING TO REFLECT THE PROPOSED AMORTIZATION, WHICH IS REQUESTED				
2	OVER A FOUR YEAR PERIOD.				
3					
4	(52) COVID-19 REGULATORY ASSET: TO DECREASE THE COVID-19 REGULATORY ASSET TO REFLECT THE PROPOSED AMORTIZATION, WHICH IS REQUESTED OVER A FOUR YEAR PERIOD.				
5					
6	(53) NUCLEAR END OF LIFE ACCRUALS: TO REFLECT DECREASES IN FORECAST ACCRUALS FOR NUCLEAR PLANT END-OF-LIFE (EOL) FUEL LAST CORE AND EOL MATERIALS & SUPPLIES				
7	INVENTORY CONSISTENT WITH THE AMOUNTS REFLECTED IN FPL'S 2020 NUCLEAR DECOMMISSIONING STUDY, DOCKET NO. 20200257-EI.				
8					
9	(54) CARE TO SHARE: TO REMOVE FROM RATE BASE THE LIABILITY RELATED TO FPL'S CARE TO SHARE PROGRAM BEGINNING WITH THE 2022 TEST YEAR AS THERE IS NO				
10	DIRECT RELATIONSHIP BETWEEN THIS LIABILITY AND THE PROVISION OF ELECTRIC SERVICE.				
11					
12	(55) SCHERER CONSUMMATION PAYMENT: TO INCLUDE IN THE CALCULATION OF BASE RATES, THE UNAMORTIZED BALANCE OF THE SCHERER CONSUMMATION PAYMENT				
13	WHICH IS TO REQUESTED TO BE AMORTIZED OVER A TEN YEAR PERIOD CONSISTENT WITH THE PROPOSED SCHERER CAPITAL RECOVERY SCHEDULE.				
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 Liz Fuentes

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	COMMISSION ADJUSTMENTS					
2	PLANT IN SERVICE ADJUSTMENTS					
3						
4	ASSET RETIREMENT OBLIGATION	(1)		(430,880)	0.969122	(417,575)
5	CAPITAL LEASES	(2)		(321,325)	0.969122	(311,403)
6	ENVIRONMENTAL COST RECOVERY	(3)		(2,059,515)	0.953303	(1,963,343)
7	FUEL AND CAPACITY COST RECOVERY	(4)		(164,269)	0.957775	(157,332)
8	CONSERVATION COST RECOVERY	(5)		(45,957)	1.000000	(45,957)
9	CAPITALIZED EXEC COMP	(6)		(58,506)	0.969122	(56,699)
10	STORM PROTECTION PLAN COST RECOVERY	(7)		(2,348,589)	1.000000	(2,348,589)
11	TOTAL PLANT IN SERVICE ADJUSTMENTS			(5,429,041)	0.976397	(5,300,900)
12						
13	PLANT HELD FOR FUTURE USE ADJUSTMENTS					
14						
15	NORTH ESCAMBIA PROPERTY	(8)		(10,850)	0.969122	(10,515)
16	TOTAL PLANT HELD FOR FUTURE USE ADJUSTMENTS			(10,850)	0.969122	(10,515)
17						
18	ACCUMULATED DEPRECIATION & AMORTIZATION ADJUSTMENTS					
19						
20	CAPITAL LEASES	(9)		142,544	0.969122	138,142
21	ACCUM PROV DECOMMISSIONING COSTS	(10)		5,861,052	0.958936	5,620,374
22	ASSET RETIREMENT OBLIGATION DECOMMISSIONING	(11)		(4,925,568)	0.969122	(4,773,477)
23	ASSET RETIREMENT OBLIGATION	(12)		103,494	0.969122	100,298
24	ENVIRONMENTAL COST RECOVERY	(13)		(365,224)	0.953303	(348,170)
25	FUEL AND CAPACITY COST RECOVERY	(14)		25,497	0.957765	24,421
26	CONSERVATION COST RECOVERY	(15)		(6,383)	1.000000	(6,383)
27	STORM PROTECTION PLAN COST RECOVERY CLAUSE	(16)		69,866	1.000000	69,866
28	TOTAL ACCUMULATED DEPRECIATION & AMORTIZATION ADJUSTMENTS			905,278	0.911401	825,071
29						
30	CONSTRUCTION WORK IN PROGRESS ADJUSTMENTS					
31						
32	CWIP - PROJECTS EARNING AFUDC	(17)		(1,301,633)	0.928405	(1,208,442)
33	CWIP - CLAUSE PROJECTS	(18)		(400,160)	0.982684	(393,231)
34	TOTAL CONSTRUCTION WORK IN PROGRESS ADJUSTMENTS			(1,701,793)	0.941168	(1,601,673)
35						

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1	WORKING CAPITAL ADJUSTMENTS				
2					
3	MARGIN CALL CASH COLLATERAL	(19)	3	0.969491	3
4	ASSET RETIREMENT OBLIGATION	(20)	(79,784)	0.969122	(77,320)
5	ACCOUNTS RECEIVABLE - ASSOC COMPANIES	(21)	(188,301)	0.969491	(182,556)
6	INTEREST & DIVIDENDS RECEIVABLE	(22)	(42)	0.969491	(41)
7	JOBGING ACCOUNTS	(23)	(37,999)	0.969491	(36,840)
8	CLAUSE NET UNDERRECOVERIES	(24)	(25,354)	0.997534	(25,291)
9	POLE ATTACHMENTS RENTS RECEIVABLE	(25)	(29,403)	0.969491	(28,506)
10	PREPAYMENTS - INTEREST ON COMMERCIAL PAPER	(26)	(8,391)	0.965023	(8,098)
11	PREPAYMENTS - SWA	(27)	(32,689)	1.000000	(32,689)
12	FUEL COST RECOVERY – GPIF	(28)	(2,019)	1.000000	(2,019)
13	ACCUM DEFERRED RETIREMENT BENEFITS	(29)	12,884	0.969122	12,487
14	ACCUM. PROV. - PROPERTY & STORM INSURANCE	(30)	7,885	1.000000	7,885
15	ASSET RETIREMENT OBLIGATION	(31)	5,332,737	0.969122	5,168,074
16	CEDAR BAY TRANSACTION	(32)	1,096	0.957777	1,049
17	GAIN ON SALE OF EMISSIONS ALLOWANCES	(33)	0	0.953303	0
18	JOBGING ACCOUNTS	(34)	26,443	0.969491	25,636
19	REGULATORY LIABILITY – SWA	(35)	30,763	1.000000	30,763
20	NUCLEAR COST RECOVERY	(36)	241,631	1.000000	241,631
21	ENVIRONMENTAL COST RECOVERY	(37)	(256,991)	0.953303	(244,991)
22	ICL TRANSACTION	(38)	(125,417)	0.957777	(120,121)
23	DEFERRED TRANSMISSION CREDIT	(39)	9,275	0.902537	8,371
24	SUPPLEMENTAL EXECUTIVE RETIREMENT PLAN	(40)	(2,587)	0.969491	(2,508)
25	EMPLOYEE AND RETIREE LOANS	(41)	(5)	0.969122	(4)
26	CEDAR BAY TRANSACTION	(42)	(136,185)	0.957777	(130,435)
27	OPERATING LEASES	(43)	(49,693)	0.958936	(47,652)
28	TOTAL WORKING CAPITAL ADJUSTMENTS		4,687,858	0.972049	4,556,828
29					
30	TOTAL COMMISSION ADJUSTMENTS		(1,548,548)	0.988790	(1,531,188)
31					
32					
33					
34					
35					

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1	<u>COMPANY ADJUSTMENTS</u>				
2					
3	PLANT IN SERVICE ADJUSTMENTS				
4					
5	STORM PROTECTION PLAN COST RECOVERY	(44)	(2,795)	0.902537	(2,523)
6	TOTAL PLANT IN SERVICE ADJUSTMENTS		<u>(2,795)</u>	<u>0.902537</u>	<u>(2,523)</u>
7					
8	ACCUMULATED DEPRECIATION & AMORTIZATION				
9					
10	DEPRECIATION	(45)	2,265	-1.334131	(3,022)
11	CAPITAL RECOVERY AMORTIZATION	(46)	(182,391)	0.950858	(173,428)
12	DISMANTLEMENT	(47)	(21,567)	0.970918	(20,939)
13	STORM PROTECTION PLAN COST RECOVERY	(48)	60	0.902537	54
14	SCHERER ASH POND DISMANTLEMENT	(49)	72,636	0.958936	69,653
15	TOTAL ACCUMULATED DEPRECIATION & AMORTIZATION ADJUSTMENTS		<u>(128,997)</u>	<u>0.989811</u>	<u>(127,683)</u>
16					
17	CONSTRUCTION WORK IN PROGRESS				
18					
19	STORM PROTECTION PLAN COST RECOVERY	(50)	(1,142)	0.906225	(1,035)
20	TOTAL CONSTRUCTION WORK IN PROGRESS ADJUSTMENTS		<u>(1,142)</u>	<u>0.906225</u>	<u>(1,035)</u>
21					
22	WORKING CAPITAL ADJUSTMENTS				
23					
24	RATE CASE EXPENSES	(51)	(1,939)	1.000000	(1,939)
25	COVID-19 REGULATORY ASSET	(52)	(7,960)	0.969491	(7,717)
26	NUCLEAR END OF LIFE ACCRUALS	(53)	11,752	0.969491	11,394
27	CARE TO SHARE	(54)	101	0.969491	98
28	SCHERER CONSUMMATION PAYMENT	(55)	85,833	0.958936	82,309
29	TOTAL WORKING CAPITAL ADJUSTMENTS		<u>87,788</u>	<u>0.958497</u>	<u>84,145</u>
30					
31	TOTAL COMPANY ADJUSTMENTS		<u>(45,146)</u>	<u>1.043185</u>	<u>(47,096)</u>
32					
33	NOTE: TOTALS MAY NOT ADD DUE TO ROUNDING				
34					
35					

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1	(1) ASSET RETIREMENT OBLIGATION: TO REMOVE FROM PLANT IN SERVICE THE ASSET RETIREMENT OBLIGATIONS ASSOCIATED WITH THE RETIREMENT OF PLANT PER FPSC RULE 25-14.014 F.A.C.				
2					
3	(2) CAPITAL LEASES: TO REMOVE FROM PLANT IN SERVICE THE ASSET ASSOCIATED WITH CAPITAL LEASES. THE CORRESPONDING OBLIGATION IS REMOVED FROM CAPITAL STRUCTURE.				
4					
5	(3) ENVIRONMENTAL COST RECOVERY: TO REMOVE FROM PLANT IN SERVICE THE INVESTMENT RELATED TO ENVIRONMENTAL COMPLIANCE CAPITAL EXPENDITURES WHICH ARE BEING RECOVERED THROUGH THE ENVIRONMENTAL COST RECOVERY CLAUSE.				
6					
7					
8	(4) FUEL AND CAPACITY COST RECOVERY CLAUSE: TO REMOVE FROM PLANT IN SERVICE THE CAPITAL INVESTMENT ASSOCIATED WITH ITEMS THAT ARE BEING RECOVERED THROUGH THE FUEL AND CAPACITY COST RECOVERY CLAUSE.				
9					
10					
11	(5) CONSERVATION COST RECOVERY: TO REMOVE FROM PLANT IN SERVICE THE INVESTMENT IN LOAD MANAGEMENT AND MONITORING EQUIPMENT WHICH IS BEING RECOVERED THROUGH THE ENERGY CONSERVATION COST RECOVERY CLAUSE.				
12					
13					
14	(6) CAPITALIZED EXECUTIVE COMPENSATION: TO REMOVE FROM PLANT IN SERVICE THE AMOUNT RELATED TO CAPITALIZED EXECUTIVE INCENTIVE COMPENSATION CONSISTENT WITH ORDER NO. PSC-10-0153-FOF-EI, DOCKET NO. 080677-EI.				
15					
16					
17	(7) STORM PROTECTION PLAN COST RECOVERY: TO REMOVE FROM PLANT IN SERVICE THE CAPITAL INVESTMENT ASSOCIATED WITH ITEMS THAT ARE BEING RECOVERED THROUGH THE STORM PROTECTION PLAN COST RECOVERY CLAUSE.				
18					
19					
20	(8) NORTH ESCAMBIA PROPERTY: TO REMOVE FROM PLANT HELD FOR FUTURE USE THE COSTS RELATED TO A PORTION OF THE NORTH ESCAMBIA PROPERTY PER ORDER NO. PSC-12-0179-FOF-EI.				
21					
22	(9) CAPITAL LEASES: TO REMOVE FROM ACCUMULATED DEPRECIATION AND AMORTIZATION THE RESERVE ASSOCIATED WITH CAPITAL LEASES. THE CORRESPONDING ASSET IS ALSO REMOVED FROM RATE BASE.				
23					
24					
25	(10) ACCUM PROV DECOMMISSIONING COSTS: TO REMOVE FROM ACCUMULATED DEPRECIATION AND AMORTIZATION THE RESERVE FOR FUTURE DECOMMISSIONING OF FPL'S NUCLEAR POWER PLANTS SINCE THE OFFSETTING FUND IS EXCLUDED FROM RATE BASE PER ORDER NO. 13537, DOCKET NO. 830465-EI.				
26					
27					
28	(11) ASSET RETIREMENT OBLIGATION DECOMMISSIONING: TO REMOVE FROM ACCUMULATED DEPRECIATION AND AMORTIZATION THE ASSET RETIREMENT OBLIGATION PORTION OF THE RESERVE FOR FUTURE DECOMMISSIONING OF FPL'S NUCLEAR POWER PLANTS PER FPSC RULE 25-14.014 F.A.C.				
29					
30					
31	(12) ASSET RETIREMENT OBLIGATION: TO REMOVE FROM ACCUMULATED DEPRECIATION AND AMORTIZATION THE ASSET RETIREMENT OBLIGATION ASSOCIATED WITH THE RETIREMENT OF ELECTRIC GENERATION PLANTS PER FPSC RULE 25-14.014 F.A.C.				
32					
33					
34	(13) ENVIRONMENTAL COST RECOVERY: TO REMOVE FROM ACCUMULATED DEPRECIATION AND AMORTIZATION THE RESERVE FOR ENVIRONMENTAL COMPLIANCE CAPITAL EXPENDITURES WHICH ARE BEING RECOVERED THROUGH THE ENVIRONMENTAL COST RECOVERY CLAUSE.				
35					

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: FLORIDA POWER & LIGHT COMPANY
 AND SUBSIDIARIES (CONSOLIDATED)

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

Type of Data Shown:
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 _ Historical Test Year Ended: __/__/__
 X Proj. Subsequent Yr Ended: 12/31/23

DOCKET NO.: 20210015-EI

Witness: Tara B. DuBose, Keith Ferguson,
 Liz Fuentes

	(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	(14) FUEL AND CAPACITY COST RECOVERY: TO REMOVE FROM ACCUMULATED DEPRECIATION AND AMORTIZATION THE RESERVE ASSOCIATED WITH CAPITAL INVESTMENTS				
2	THAT ARE BEING RECOVERED THROUGH THE FUEL AND CAPACITY COST RECOVERY CLAUSES.				
3					
4	(15) CONSERVATION COST RECOVERY: TO REMOVE FROM ACCUMULATED DEPRECIATION AND AMORTIZATION THE RESERVE FOR LOAD MANAGEMENT AND MONITORING EQUIPMENT WHICH IS				
5	BEING RECOVERED THROUGH THE ENERGY CONSERVATION COST RECOVERY CLAUSE.				
6					
7	(16) STORM PROTECTION PLAN COST RECOVERY: TO REMOVE FROM ACCUMULATED DEPRECIATION AND AMORTIZATION THE RESERVE ASSOCIATED WITH CAPITAL INVESTMENTS THAT ARE BEING RECOVERED				
8	THROUGH THE STORM PROTECTION PLAN COST RECOVERY CLAUSE.				
9					
10	(17) CWIP - PROJECTS EARNING AFUDC: TO REMOVE FROM CONSTRUCTION WORK IN PROGRESS ALL AMOUNTS ELIGIBLE FOR AFUDC UNDER FPSC RULE 25-6.0141 F.A.C.				
11					
12	(18) CWIP - CLAUSE PROJECTS: TO REMOVE FROM CONSTRUCTION WORK IN PROGRESS INVESTMENTS RECOVERED AND EARNING A RETURN THROUGH THE CAPACITY, ENVIRONMENTAL,				
13	CONSERVATION AND STORM PROTECTION PLAN COST RECOVERY CLAUSES.				
14					
15	(19) MARGIN CALL CASH COLLATERAL: TO EXCLUDE FROM WORKING CAPITAL ALL MARGIN CALL CASH COLLATERAL SINCE THESE FUNDS EARN AN INTEREST RETURN OUTSIDE OF RATE BASE.				
16					
17	(20) ASSET RETIREMENT OBLIGATION: TO REMOVE FROM WORKING CAPITAL THE REGULATORY ASSET ASSOCIATED WITH THE ASSET RETIREMENT OBLIGATIONS OF ELECTRIC GENERATION PLANTS				
18	PER FPSC RULE 25-14.014 F.A.C.				
19					
20	(21) ACCOUNTS RECEIVABLE - ASSOC COMPANIES: TO EXCLUDE FROM WORKING CAPITAL ALL ACCOUNTS RECEIVABLE RELATED TO FPL'S AFFILIATES.				
21					
22	(22) INTEREST & DIVIDENDS RECEIVABLE: TO EXCLUDE FROM WORKING CAPITAL INTEREST AND DIVIDENDS RECEIVABLES.				
23					
24	(23) JOBBING ACCOUNTS: TO EXCLUDE FROM WORKING CAPITAL ALL CURRENT AND ACCRUED ASSETS RELATED TO FPL JOBBING CONSTRUCTION ACCOUNTS PER ORDER NO. 13537, DOCKET NO. 830465-EI.				
25					
26	(24) CLAUSE NET UNDERRECOVERIES: TO EXCLUDE FROM WORKING CAPITAL NET OVER/UNDER RECOVERIES COSTS RELATED TO FPL'S COST RECOVERY CLAUSES PER ORDER NO. 13537, DOCKET NO. 830465-EI.				
27					
28	(25) POLE ATTACHMENTS RENTS RECEIVABLE: TO EXCLUDE FROM WORKING CAPITAL THE ACCOUNTS RECEIVABLES BALANCE RELATED TO THE USE OF FPL POLES BY OTHERS				
29	PER ORDER NO. 13537, DOCKET NO. 830465-EI.				
30					
31	(26) PREPAYMENTS - INTEREST ON COMMERCIAL PAPER: TO EXCLUDE FROM WORKING CAPITAL PREPAID INTEREST ON COMMERCIAL PAPER WHICH WAS DISALLOWED IN ORDER NO. 13537, DOCKET NO. 830465-EI.				
32					
33	(27) PREPAYMENTS - SWA: TO REMOVE FROM WORKING CAPITAL THE PREPAYMENT ASSOCIATED WITH THE SOLID WASTE AUTHORITY PURCHASE POWER CONTRACT RECOVERED				
34	PER ORDER NO. PSC-11-0293-FOF-EU, DOCKET NO. 110018-EU.				
35					

FLORIDA PUBLIC SERVICE COMMISSION
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 AND SUBSIDIARIES (CONSOLIDATED)

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DOCKET NO.: 20210015-EI

Witness: Tara B. DuBose, Keith Ferguson,
 Liz Fuentes

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	(28) FUEL COST RECOVERY - GPIF: TO REMOVE FROM WORKING CAPITAL THE AMOUNT OF GENERATING PERFORMANCE INCENTIVE FACTOR TO BE COLLECTED FROM CUSTOMERS THROUGH FPL'S				
2	FUEL AND PURCHASED POWER COST RECOVERY CLAUSE.				
3					
4	(29) ACCUM DEFERRED RETIREMENT BENEFITS: TO EXCLUDE FROM WORKING CAPITAL A PORTION OF THE ACCRUED AMOUNT ASSOCIATED WITH DEFERRED EXECUTIVE COMPENSATION				
5	AND ASSOCIATED INTEREST SINCE THE OFFSETTING FUND IS EXCLUDED FROM RATE BASE.				
6					
7	(30) ACCUM. PROV. - PROPERTY & STORM INSURANCE: TO EXCLUDE FROM WORKING CAPITAL THE BALANCE IN THE PROPERTY INSURANCE - STORM DAMAGE RESERVE. THIS REPRESENTS A FUNDED				
8	RESERVE PER ORDER NO. 11437, DOCKET NO. 820097-EU.				
9					
10	(31) ASSET RETIREMENT OBLIGATION: TO REMOVE FROM WORKING CAPITAL LIABILITIES ASSOCIATED WITH THE ASSET RETIREMENT OBLIGATIONS OF ELECTRIC GENERATION PLANTS PER FPSC RULE 25-14.014 F.A.C.				
11					
12	(32) CEDAR BAY TRANSACTION: TO REMOVE FROM WORKING CAPITAL THE LIABILITY RELATED TO THE CEDAR BAY TRANSACTION RECOVERED THROUGH THE CAPACITY COST RECOVERY CLAUSE				
13	PER ORDER NO. PSC-15-0401-AS-EI, DOCKET NO. 150075-EI.				
14					
15	(33) GAIN ON SALE OF EMISSIONS ALLOWANCES: TO EXCLUDE FROM WORKING CAPITAL AMOUNTS RELATED TO GAINS ON SALE OF EMISSIONS ALLOWANCES WHICH ARE RECOVERED				
16	THROUGH THE ENVIRONMENTAL COST RECOVERY CLAUSE.				
17					
18	(34) JOBBING ACCOUNTS: TO EXCLUDE FROM WORKING CAPITAL ALL CURRENT AND ACCRUED LIABILITIES RELATED TO FPL JOBBING CONSTRUCTION ACCOUNTS				
19	PER ORDER NO. 13537, DOCKET NO. 830465-EI.				
20					
21	(35) REGULATORY LIABILITY - SWA: TO REMOVE FROM WORKING CAPITAL THE LIABILITY ASSOCIATED WITH THE SOLID WASTE AUTHORITY PURCHASE POWER CONTRACT PER ORDER NO. PSC-11-0293-FOF-EU,				
22	DOCKET NO. 110018-EU.				
23					
24	(36) NUCLEAR COST RECOVERY: TO REMOVE FROM WORKING CAPITAL THE REGULATORY LIABILITY ASSOCIATED WITH THE NUCLEAR POWER COSTS RECOVERED UNDER THE NUCLEAR COST RECOVERY				
25	RULE 25-6.0423 F.A.C.				
26					
27	(37) ENVIRONMENTAL COST RECOVERY: TO EXCLUDE FROM WORKING CAPITAL THE FOLLOWING ITEMS RECOVERED THROUGH ECRC: (1) EMISSIONS ALLOWANCES, (2) REGULATORY LIABILITY				
28	ASSOCIATED WITH THE TURKEY POINT COOLING CANAL MONITORING PROGRAM, (3) REGULATORY ASSETS ASSOCIATED WITH THE CLAUSE PORTION OF UNRECOVERED BALANCES FOR				
29	THE EARLY RETIREMENT OF MARTIN UNITS 1 & 2 AND LAUDERDALE UNITS 4 & 5 (ORDER NO. PSC-2019-0045-PAA-EI, DOCKET NO. 20180155-EI), AND SJRPP (ORDER NO. PSC-2017-0415-AS-EI,				
30	DOCKET NO. 20170123-EI), (4) REGULATORY ASSETS RELATED TO THE RETIREMENT OF PLANT SMITH, AND (5) THE REGULATORY ASSETS RELATED TO PLANTS SMITH AND				
31	SCHOLZ ASH POND CLOSURE AND CRIST CLOSED ASH LANDFILL PROJECTS.				
32					
33	(38) ICL TRANSACTION: TO REMOVE FROM WORKING CAPITAL THE ASSETS RELATED TO THE INDIANTOWN TRANSACTION RECOVERED THROUGH THE CAPACITY COST RECOVERY CLAUSE				
34	PER ORDER NO. PSC-16-0506-FOF-EI, DOCKET NO. 160154-EI.				
35					

FLORIDA PUBLIC SERVICE COMMISSION
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DOCKET NO.: 20210015-EI

Witness: Tara B. DuBose, Keith Ferguson,
 Liz Fuentes

	(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	(39) DEFERRED TRANSMISSION CREDIT: TO EXCLUDE FROM WORKING CAPITAL THE DEFERRED RETURN ON TRANSMISSION PROJECTS BEING RECOVERED OVER A 40 YEAR AMORTIZATION PERIOD				
2	PER ORDER PSC-17-0178-S-EI, DOCKET NO. 160186-EI.				
3					
4	(40) SUPPLEMENTAL EXECUTIVE RETIREMENT PLAN: TO EXCLUDE FROM WORKING CAPITAL THE ASSET ASSOCIATED WITH THE SUPPLEMENTAL EXECUTIVE RETIREMENT PLAN INHERITED FROM				
5	GULF AT ACQUISITION.				
6					
7	(41) EMPLOYEE AND RETIREE LOANS: TO EXCLUDE FROM WORKING CAPITAL ACCOUNTS RECEIVABLES RELATED TO EMPLOYEE AND RETIREE LOANS AS THERE IS NO DIRECT RELATIONSHIP BETWEEN THIS				
8	LIABILITY AND THE PROVISION OF ELECTRIC SERVICE.				
9					
10	(42) CEDAR BAY TRANSACTION: TO REMOVE FROM WORKING CAPITAL THE ASSET RELATED TO THE CEDAR BAY TRANSACTION RECOVERED THROUGH THE				
11	CAPACITY COST RECOVERY CLAUSE PER ORDER NO. PSC-15-0401-AS-EI, DOCKET NO. 150075-EI.				
12					
13	(43) OPERATING LEASES: TO EXCLUDE FROM WORKING CAPITAL THE ASSET ASSOCIATED WITH OPERATING LEASES. THE CORRESPONDING OBLIGATION IS REMOVED FROM CAPITAL STRUCTURE.				
14					
15	(44) STORM PROTECTION PLAN COST RECOVERY: TO MOVE PLANT-IN-SERVICE TRANSMISSION INSPECTION PROGRAM COSTS INCURRED BEGINNING JANUARY 1, 2022 FROM BASE				
16	RATES TO THE STORM PROTECTION PLAN COST RECOVERY CLAUSE.				
17					
18	(45) DEPRECIATION STUDY: TO INCREASE ACCUMULATED DEPRECIATION AND AMORTIZATION TO REFLECT INCREASED BASE DEPRECIATION EXPENSE RESULTING FROM FPL'S 2021 DEPRECIATION STUDY.				
19					
20	(46) CAPITAL RECOVERY AMORTIZATION: TO INCREASE ACCUMULATED DEPRECIATION AND AMORTIZATION TO REFLECT INCREASED BASE AMORTIZATION EXPENSE RESULTING FROM CAPITAL RECOVERY SCHEDULES				
21	FOR MARTIN UNITS 1 & 2, LAUDERDALE UNITS 4 & 5, MANATEE UNITS 1 & 2, 500 KV SYSTEM, SCHERER UNIT 4, AND PLANT CRIST COAL GENERATION ASSETS. THE COMPANY IS REQUESTING CAPITAL RECOVERY				
22	SCHEDULES FOR THESE ASSETS OVER A PERIOD OF TEN YEARS BEGINNING IN 2022.				
23					
24	(47) DISMANTLEMENT: TO REFLECT AN INCREASE TO THE DISMANTLEMENT RESERVE TO REFLECT INCREASED DISMANTLEMENT ACCRUALS RESULTING FROM FPL'S 2021 DISMANTLEMENT STUDY				
25	(INCLUDING DISMANTLEMENT RESERVE TRANSFERS BETWEEN UNITS IN ORDER TO MINIMIZE THE INCREASE IN THE PROPOSED DISMANTLEMENT ACCRUALS).				
26					
27	(48) STORM PROTECTION PLAN COST RECOVERY: TO MOVE ACCUMULATED DEPRECIATION AND AMORTIZATION RELATED TO TRANSMISSION INSPECTION PROGRAM COSTS INCURRED BEGINNING				
28	JANUARY 1, 2022 FROM BASE RATES TO THE STORM PROTECTION PLAN COST RECOVERY CLAUSE.				
29					
30	(49) SCHERER ASH POND DISMANTLEMENT: TO MOVE THE SCHERER COAL ASH POND DISMANTLEMENT RESERVE FROM BASE RATES TO THE ENVIRONMENTAL COST RECOVERY CLAUSE				
31	BEGINNING JANUARY 1, 2022 IN ORDER TO ALIGN RATE RECOVERY OF THE RELATED ASSETS.				
32					
33	(50) STORM PROTECTION PLAN COST RECOVERY: TO MOVE CONSTRUCTION WORK IN PROGRESS RELATED TO TRANSMISSION INSPECTION PROGRAM COSTS INCURRED BEGINNING JANUARY 1, 2022				
34	FROM BASE RATES TO THE STORM PROTECTION PLAN COST RECOVERY CLAUSE.				
35					

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: FLORIDA POWER & LIGHT COMPANY
 AND SUBSIDIARIES (CONSOLIDATED)

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

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DOCKET NO.: 20210015-EI

Witness: Tara B. DuBose, Keith Ferguson,
 Liz Fuentes

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	(51) RATE CASE EXPENSES: TO DECREASE DEFERRED RATE CASE EXPENSES FOR THIS PROCEEDING TO REFLECT THE PROPOSED AMORTIZATION, WHICH IS REQUESTED				
2	OVER A FOUR YEAR PERIOD.				
3					
4	(52) COVID-19 REGULATORY ASSET: TO DECREASE THE COVID-19 REGULATORY ASSET TO REFLECT THE PROPOSED AMORTIZATION, WHICH IS REQUESTED OVER A FOUR YEAR PERIOD.				
5					
6	(53) NUCLEAR END OF LIFE ACCRUALS: TO REFLECT DECREASES IN FORECAST ACCRUALS FOR NUCLEAR PLANT END-OF-LIFE (EOL) FUEL LAST CORE AND EOL MATERIALS & SUPPLIES				
7	INVENTORY CONSISTENT WITH THE AMOUNTS REFLECTED IN FPL'S 2020 NUCLEAR DECOMMISSIONING STUDY, DOCKET NO. 20200257-EI.				
8					
9	(54) CARE TO SHARE: TO REMOVE FROM RATE BASE THE LIABILITY RELATED TO FPL'S CARE TO SHARE PROGRAM BEGINNING WITH THE 2022 TEST YEAR AS THERE IS NO				
10	DIRECT RELATIONSHIP BETWEEN THIS LIABILITY AND THE PROVISION OF ELECTRIC SERVICE.				
11					
12	(55) SCHERER CONSUMMATION PAYMENT: TO INCLUDE IN THE CALCULATION OF BASE RATES, THE UNAMORTIZED BALANCE OF THE SCHERER CONSUMMATION PAYMENT				
13	WHICH IS REQUESTED TO BE AMORTIZED OVER A TEN YEAR PERIOD CONSISTENT WITH THE PROPOSED SCHERER CAPITAL RECOVERY SCHEDULE.				
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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 Show:
 _ Projected Test Year Ended: / /
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 X Proj. Subsequent Yr Ended: 12/31/23

COMPANY: FLORIDA POWER & LIGHT COMPANY
AND SUBSIDIARIES (CONSOLIDATED)

DOCKET NO.: 20210015-EI

(\$000)

Witness: Scott R. Bores

Line No.	ACCOUNT NO.	ACCOUNT NAME	(1) DECEMBER	(2) JANUARY	(3) FEBRUARY	(4) MARCH	(5) APRIL	(6) MAY	(7) JUNE	(8) JULY	(9) AUGUST	(10) SEPTEMBER	(11) OCTOBER	(12) NOVEMBER	(13) DECEMBER	(14) 13 MONTH AVERAGE	(15) REFERENCE	
1																	RB	
2		UTILITY PLANT															WC	
3																	CS	
4	101 & 106	ELECTRIC PLANT IN SERVICE	76,797,708	77,116,466	77,465,701	77,840,780	78,225,928	78,641,736	79,160,564	79,630,138	80,012,947	80,407,847	80,766,898	81,102,034	82,463,817	79,202,505	RB	
5	102	ELECTRIC PLANT PURCHASED OR SOLD	0	0	0	0	0	0	0	0	0	0	0	0	0	0	RB	
6	105	ELECTRIC PLANT HELD FOR FUTURE USE	519,768	545,471	560,473	580,693	605,913	621,132	639,611	659,830	680,048	700,267	720,486	737,960	755,128	640,522	RB	
7	107	CONSTRUCTION WORK IN PROGRESS-ELECTRIC	2,700,242	2,745,177	2,908,374	3,075,367	3,194,948	3,331,724	3,380,348	3,431,474	3,527,113	3,525,414	3,663,327	3,722,903	2,822,559	3,232,998	RB	
8	108 & 111	ACCUM PROV DEPR-ELEC UTILITY PLANT	(19,557,837)	(19,700,415)	(19,875,484)	(20,004,773)	(20,176,362)	(20,336,289)	(20,479,470)	(20,622,562)	(20,815,324)	(20,948,443)	(21,133,981)	(21,315,209)	(21,493,089)	(20,496,864)	RB	
9	114	ELECTRIC PLANT ACQUISITION ADJUSTMENTS	110,640	110,640	110,640	110,640	110,640	110,640	110,640	110,640	110,640	110,640	110,640	110,640	110,640	110,640	RB	
10	115	ACCUM PROV AMORT ELEC PLANT ACQ ADJUSTMNT	13,530	13,223	12,916	12,608	12,301	11,994	11,686	11,379	11,072	10,764	10,457	10,150	9,842	11,686	RB	
11	120.1	NUC FUEL IN PROCESS	514,180	514,722	522,553	502,580	504,347	477,216	482,338	482,639	482,639	506,594	507,198	470,293	487,876	502,862	498,108	RB
12	120.3	NUC FUEL MAT & ASSEMBLIES-IN REACTOR	618,255	618,255	618,255	604,821	604,821	600,608	600,608	600,608	600,608	600,608	600,608	583,785	583,785	583,785	601,446	RB
13	120.4	SPENT NUCLEAR FUEL	53,474	53,474	53,474	104,876	51,403	105,116	105,116	105,116	105,116	53,713	112,000	58,287	58,287	78,419	RB	
14	120.5	ACCUM PROV AMORT NUCLEAR FUEL ASSEMBLIES	(453,508)	(466,580)	(477,279)	(487,859)	(444,636)	(456,908)	(469,367)	(482,241)	(495,115)	(456,171)	(466,608)	(425,088)	(437,688)	(463,004)	RB	
15		UTILITY PLANT	61,316,453	61,550,433	61,899,624	62,339,733	62,689,303	63,106,968	63,542,075	63,927,021	64,243,700	64,511,838	64,837,297	65,073,337	65,376,143	63,416,456		
16																		
17		OTHER PROPERTY AND INVESTMENTS																
18																		
19	121	NONUTILITY PROPERTY	114,132	113,667	113,248	112,783	112,329	111,860	111,416	110,959	110,504	110,067	109,619	109,192	108,782	111,428	NEU	
20	122	ACCUM PROV FOR DEPREC-NONUTILITY PROPTY	(7,004)	(7,088)	(7,173)	(7,260)	(7,347)	(7,435)	(7,524)	(7,614)	(7,705)	(7,796)	(7,888)	(7,981)	(8,075)	(7,530)	NEU	
21	123	INVESTMENT IN ASSOCIATED COMPANIES	693,598	699,092	704,585	710,079	715,573	721,066	726,560	732,054	737,548	743,041	748,535	754,029	759,523	726,560	NEU	
22	124	OTHER INVESTMENTS	0	0	0	0	0	0	0	0	0	0	0	0	0	0	ORP	
23	128	OTHER SPECIAL FUNDS	5,399,317	5,416,227	5,433,163	5,450,400	5,467,481	5,484,621	5,501,819	5,519,009	5,536,325	5,553,700	5,571,130	5,588,496	5,606,038	5,502,133	ORP	
24		OTHER PROPERTY AND INVESTMENTS	6,200,042	6,221,898	6,243,824	6,266,002	6,288,037	6,310,112	6,332,271	6,354,408	6,376,672	6,399,012	6,421,396	6,443,735	6,466,266	6,332,590		
25																		
26		CURRENT AND ACCRUED ASSETS																
27																		
28	131	CASH	58,222	58,222	58,222	58,222	58,222	58,222	58,222	58,222	58,222	58,222	58,222	58,222	58,222	58,222	RB	
29	134	OTHER SPECIAL DEPOSITS	2,117	2,117	2,117	2,169	2,169	2,169	2,169	2,169	2,169	2,169	2,293	2,159	2,159	2,164	RB	
30	135	WORKING FUNDS	104	130	133	120	110	115	114	111	109	111	126	126	106	117	RB	
31	136	TEMPORARY CASH INVESTMENTS	0	0	0	0	0	0	0	0	0	0	0	0	0	0	RB	
32	142	CUSTOMER ACCOUNTS RECEIVABLE	926,655	874,864	866,029	794,387	775,233	805,054	877,288	992,207	1,087,793	1,138,598	1,138,476	1,056,881	953,672	945,157	RB	
33	143	OTHER ACCOUNTS RECEIVABLE	132,047	138,065	138,360	136,302	140,517	143,859	147,257	145,625	147,470	150,390	135,465	139,101	139,646	141,085	RB	
34	143.9, 144.6, 146.7	ACCOUNTS RECEIVABLE - GAS RESERVES	42,039	42,086	41,939	41,974	41,770	41,771	41,749	41,787	41,784	40,855	40,889	40,892	41,006	41,580	NEU	
35	144	ACCUM PROV UNCOLLECTIBLE ACCOUNTS	(10,405)	(9,520)	(8,985)	(8,739)	(8,734)	(8,804)	(9,248)	(10,062)	(11,072)	(12,093)	(12,513)	(12,132)	(11,334)	(10,280)	RB	
36	145	NOTES RECEIVABLE FROM ASSOC COMPANIES	160,000	160,000	160,000	160,000	160,000	160,000	160,000	160,000	160,000	160,000	160,000	160,000	160,000	160,000	RB	
37	146	ACCOUNT RECEIVABLE FROM ASSOC COMPANIES	27,068	27,068	27,068	27,068	27,068	27,068	27,068	27,068	27,068	31,077	31,077	31,077	31,077	28,301	RB	
38	151	FUEL STOCK	155,831	155,827	156,009	156,031	156,081	156,062	156,065	155,634	155,153	153,941	153,593	153,605	153,594	155,187	RB	
39	154	PLANT MATERIALS AND OPERATING SUPPLIES	577,617	576,844	579,039	582,717	587,655	594,214	601,261	604,798	604,475	601,965	596,465	590,243	586,244	591,041	RB	
40	158.1	ALLOWANCE INVENTORY	6,300	6,300	6,300	6,300	6,300	6,300	6,300	6,300	6,300	6,300	6,300	6,300	6,300	6,300	RB	
41	163	STORES EXPENSE UNDISTRIBUTED	625	3,416	(203)	(1,957)	(3,399)	(1,490)	818	1,396	3,535	2,937	3,036	2,454	637	908	RB	
42	165	PREPAYMENTS	78,824	104,724	106,071	116,992	120,927	111,842	132,262	126,299	116,647	104,735	84,800	121,624	75,628	107,798	RB	
43	171	INTEREST & DIVIDENDS RECEIVABLE	42	42	42	42	42	42	42	42	42	42	42	42	42	42	RB	
44	172	RENTS RECEIVABLE	24,150	25,298	26,304	27,311	28,317	29,323	30,342	31,348	32,354	33,361	34,367	35,374	24,393	29,403	RB	
45	173	ACCRUED UTILITY REVENUES	333,895	321,215	303,920	325,660	339,921	384,704	409,972	413,096	420,575	382,553	365,105	330,397	338,155	359,167	RB	

FLORIDA PUBLIC SERVICE COMMISSION

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

Type of Data Shown:
 _ Projected Test Year Ended:
 _ Prior Year Ended:
 _ Historical Test Year Ended:
 X Proj. Subsequent Yr Ended: 12/31/23

COMPANY: FLORIDA POWER & LIGHT COMPANY
AND SUBSIDIARIES (CONSOLIDATED)

DOCKET NO.: 20210015-EI

(\$000)

Witness: Scott R. Bores

Line No.	ACCOUNT NO.	ACCOUNT NAME	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	13 MONTH AVERAGE	(17) REFERENCE
174		MISCELLANEOUS CURRENT AND ACCRUED ASSETS	36,286	41,301	41,329	36,297	41,572	41,530	24,690	29,677	37,555	40,248	42,206	44,288	37,012	37,999	RB
2	175 & 176	DERIVATIVE ASSETS - NOT HEDGED	0	0	0	0	0	0	0	0	0	0	0	0	0	0	RB
3		CURRENT AND ACCRUED ASSETS	2,551,416	2,527,999	2,503,694	2,460,895	2,473,770	2,551,981	2,666,371	2,785,718	2,890,177	2,895,444	2,839,816	2,760,653	2,596,558	2,654,192	
4																	
5		DEFERRED DEBITS															
6																	
7	181	UNAMORTIZED DEBT EXPENSE	139,565	138,567	137,570	143,563	142,547	141,531	140,576	152,735	151,877	151,018	150,160	149,301	157,180	145,861	CS
8	182	EXTRAORDINARY PROPERTY LOSSES	212,110	211,357	210,603	209,850	209,096	208,343	207,589	206,836	206,082	205,329	204,575	203,822	203,068	207,589	RB
9	182.3 & 182.4	OTHER REGULATORY ASSETS	4,373,699	4,361,724	4,355,262	4,384,573	4,407,095	4,380,902	4,347,134	4,307,676	4,267,134	4,217,180	4,207,424	4,179,787	4,149,789	4,303,029	RB, CS
10	183	PRELIM SURVEY & INVESTIGATION CHARGES	38,357	38,512	38,652	38,814	38,956	39,120	39,277	39,427	39,591	39,741	39,897	40,054	30,152	38,504	RB
11	184	CLEARING ACCOUNTS	16	16	16	16	16	16	16	16	16	16	16	16	16	16	RB
12	185	TEMPORARY FACILITIES	0	0	0	0	0	0	0	0	0	0	0	0	0	0	RB
13	186	MISCELLANEOUS DEFERRED DEBITS	2,086,575	2,047,970	2,050,954	2,021,459	2,024,499	2,021,290	2,030,174	2,035,028	2,043,948	2,047,009	2,045,895	2,054,776	2,045,868	2,042,726	RB
14	187	DEFERRED LOSSES DISPOSITION UTIL PLANT	13	13	13	13	13	13	13	13	13	13	13	13	13	13	RB
15	188	RESEARCH, DEV & DEMONSTRAT EXPENDITURES	0	0	0	0	0	0	0	0	0	0	0	0	0	0	RB
16	189	UNAMORT LOSS ON REACQUIRED DEBT	75,920	75,395	74,891	74,386	73,883	73,380	72,879	72,377	71,876	71,375	70,874	70,374	69,873	72,883	CS
17	190.7	ACCUM DEF INC TAX DB - GAS RESERVES	2,078	2,054	2,035	2,016	2,005	1,995	1,984	1,973	1,961	1,951	1,940	1,927	1,911	1,987	NEU
18	190	ACCUMULATED DEFERRED INCOME TAXES	2,344,236	2,353,374	2,354,352	2,330,342	2,335,523	2,347,567	2,354,756	2,360,696	2,366,300	2,263,617	2,264,594	2,274,702	2,357,283	2,331,488	CS
19		DEFERRED DEBITS	9,272,569	9,228,982	9,224,349	9,205,032	9,233,633	9,214,156	9,194,398	9,176,777	9,150,799	8,997,249	8,985,387	8,974,772	9,015,152	9,144,097	
20																	
21		TOTAL ASSETS AND OTHER DEBITS	79,340,481	79,529,313	79,871,490	80,271,662	80,684,742	81,183,217	81,735,116	82,243,924	82,661,348	82,803,543	83,083,896	83,252,497	83,454,119	81,547,334	
22																	
23		PROPRIETARY CAPITAL															
24																	
25	201	COMMON STOCK ISSUED	(2,051,129)	(2,051,129)	(2,051,129)	(2,051,129)	(2,051,129)	(2,051,129)	(2,051,129)	(2,051,129)	(2,051,129)	(2,051,129)	(2,051,129)	(2,051,129)	(2,051,129)	(2,051,129)	CS
26	210	GAIN ON RESALE/CANCEL REACQ CAPIT STOCK	534	534	534	534	534	534	534	534	534	534	534	534	534	534	CS
27	211	MISCELLANEOUS PAID IN CAPITAL	(15,569,843)	(15,569,843)	(15,569,843)	(15,569,843)	(15,980,515)	(15,980,515)	(15,980,515)	(15,980,515)	(15,980,515)	(15,980,515)	(15,980,515)	(15,980,515)	(15,980,515)	(15,854,155)	CS
28	214	CAPITAL STOCK EXPENSE	3,741	3,741	3,741	3,741	3,741	3,741	3,741	3,741	3,741	3,741	3,741	3,741	3,741	3,741	CS
29	216	UNAPPROPRIATED RETAINED EARNINGS	(14,831,929)	(14,977,827)	(15,095,459)	(15,235,718)	(15,392,329)	(15,615,262)	(15,882,141)	(16,183,322)	(16,049,339)	(16,313,750)	(16,539,844)	(16,689,826)	(16,845,869)	(15,819,432)	CS
30		PROPRIETARY CAPITAL	(32,448,626)	(32,594,523)	(32,712,156)	(32,852,415)	(33,419,697)	(33,642,631)	(33,909,510)	(34,210,691)	(34,076,708)	(34,341,118)	(34,567,213)	(34,717,194)	(34,873,238)	(33,720,440)	
31																	
32		LONG TERM DEBT															
33																	
34	221	BONDS	(18,256,211)	(18,456,211)	(18,441,211)	(19,241,211)	(19,241,211)	(19,241,211)	(18,708,661)	(18,958,661)	(18,958,661)	(18,608,661)	(18,608,661)	(18,608,661)	(19,608,661)	(18,841,376)	CS
35	223	ADV ASSOC CO	0	0	0	0	0	0	0	0	0	0	0	0	0	0	CS
36	224	OTHER LONG-TERM DEBT	(2,920,934)	(2,920,934)	(2,920,934)	(2,920,934)	(2,920,934)	(2,920,934)	(2,920,934)	(2,920,934)	(2,920,934)	(2,920,934)	(2,920,934)	(2,920,934)	(2,920,934)	(2,920,934)	CS
37	225	UNAMOR PREMIUM ON LONG-TERM DEBT	40	40	40	40	40	40	40	40	40	40	40	40	40	40	CS
38	226	UNAMOR DISCOUNT ON LONG-TERM DEBT-DEBIT	40,434	40,189	39,943	39,697	39,452	39,206	38,977	38,747	38,518	38,288	38,059	37,829	37,599	38,995	CS
39		LONG TERM DEBT	(21,136,670)	(21,336,916)	(21,322,162)	(22,122,407)	(22,122,653)	(22,122,899)	(21,590,578)	(21,840,808)	(21,841,037)	(21,491,267)	(21,491,496)	(21,491,726)	(22,491,955)	(21,723,275)	
40																	
41		OTHER NONCURRENT LIABILITIES															
42																	
43	227	OBLIGATIONS UNDER CAPITAL LEASES-NONCURR	(152,367)	(152,367)	(152,367)	(152,367)	(152,367)	(152,367)	(152,367)	(152,367)	(152,367)	(152,367)	(152,367)	(152,367)	(152,367)	(152,367)	CS
44	228.1	ACCUM PROVISION - PROPERTY INSURANCE	(126,349)	(126,535)	(132,546)	(138,563)	(144,584)	(150,610)	(156,640)	(162,675)	(168,714)	(168,929)	(169,161)	(169,391)	(169,618)	(152,639)	RB
45	228.2	ACCUM PROVISION - INJURIES & DAMAGES	(23,600)	(23,600)	(23,600)	(23,600)	(23,600)	(23,600)	(23,600)	(23,600)	(23,600)	(23,600)	(23,600)	(23,600)	(23,600)	(23,600)	RB

FLORIDA PUBLIC SERVICE COMMISSION

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

Type of Data Shown:
 _ Projected Test Year Ended: J/J_
 _ Prior Year Ended: J/J_
 _ Historical Test Year Ended: J/J_
 X Proj. Subsequent Yr Ended: 12/31/23

COMPANY: FLORIDA POWER & LIGHT COMPANY
AND SUBSIDIARIES (CONSOLIDATED)

DOCKET NO.: 20210015-EI

(\$000)

Witness: Scott R. Bores

Line No.	ACCOUNT NO.	ACCOUNT NAME	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	13 MONTH AVERAGE	REFERENCE
1	228.3	ACCUM PROVISION - PENSION & DEFERRED BENEFITS	(175,183)	(173,019)	(170,827)	(169,374)	(170,180)	(170,986)	(171,792)	(172,532)	(172,788)	(170,624)	(168,460)	(166,725)	(167,546)	(170,772)	RB
2	228.4	ACCUM PROVISION - OPERATING RESERVES	(201,015)	(202,102)	(203,189)	(204,276)	(205,363)	(206,450)	(207,537)	(208,624)	(209,711)	(210,799)	(211,886)	(212,973)	(214,060)	(207,572)	RB
3	229	ACCUMULATED PROVISION FOR RATE REFUNDS	0	0	0	0	0	0	0	0	0	0	0	0	0	0	RB
4	230	ASSET RETIREMENT OBLIGATION - LIABILITY	(2,727,113)	(2,736,694)	(2,746,310)	(2,755,962)	(2,765,649)	(2,775,372)	(2,785,131)	(2,794,926)	(2,804,758)	(2,814,625)	(2,824,529)	(2,834,470)	(2,844,448)	(2,785,384)	RB
5	230.3	ASSET RETIREMENT OBLIGATION - LIABILITY - GAS RESERVES	(615)	(615)	(615)	(615)	(615)	(615)	(615)	(615)	(615)	(615)	(615)	(615)	(615)	(615)	NEU
6		OTHER NONCURRENT LIABILITIES	(3,406,241)	(3,414,931)	(3,429,454)	(3,444,756)	(3,462,358)	(3,480,000)	(3,497,682)	(3,515,339)	(3,532,552)	(3,541,557)	(3,550,617)	(3,560,140)	(3,572,253)	(3,492,914)	
7																	
8		CURRENT AND ACCRUED LIABILITIES															
9																	
10	231	NOTES PAYABLE	(1,148,948)	(894,251)	(961,046)	(380,346)	(254,120)	(240,510)	(845,739)	(602,344)	(1,078,119)	(1,303,688)	(1,283,822)	(1,247,452)	(940,576)	(860,074)	CS
11	232	ACCOUNTS PAYABLE	(691,723)	(679,569)	(724,108)	(759,378)	(698,141)	(747,850)	(814,283)	(807,083)	(782,921)	(769,721)	(707,853)	(1,411,129)	(686,369)	(790,779)	RB
12	232.8 & 234.7	ACCOUNTS PAYABLE - GAS RESERVES	(554)	(573)	(577)	(512)	(523)	(523)	(537)	(518)	(531)	(530)	(509)	(526)	(510)	(535)	NEU
13	233	NOTES PAYABLE TO ASSOCIATED COMPANIES	0	0	0	0	0	0	0	0	0	0	0	0	0	0	RB
14	234	ACCOUNTS PAYABLE TO ASSOCIATED COMPANIES	(38,362)	(38,362)	(38,362)	(38,362)	(38,362)	(38,362)	(38,362)	(38,362)	(38,362)	(38,362)	(38,362)	(38,362)	(38,362)	(38,362)	RB
15	235	CUSTOMER DEPOSITS	(526,399)	(528,970)	(531,541)	(534,113)	(536,684)	(539,255)	(541,826)	(544,397)	(546,968)	(549,539)	(552,110)	(554,681)	(557,252)	(541,826)	CS
16	236	TAXES ACCRUED	(76,882)	(150,549)	(212,245)	(249,307)	(321,585)	(441,120)	(570,579)	(712,349)	(855,752)	(850,536)	(948,045)	(267,030)	(99,023)	(442,692)	RB
17	236.9	TAXES ACCRUED - GAS RESERVES	(888)	(993)	(1,078)	(1,163)	(1,212)	(1,258)	(1,304)	(1,355)	(1,405)	(563)	(614)	(668)	(742)	(1,019)	NEU
18	237	INTEREST ACCRUED	(155,974)	(215,066)	(197,665)	(208,432)	(172,784)	(229,790)	(162,368)	(225,564)	(214,867)	(211,437)	(182,577)	(243,811)	(201,135)	(201,652)	RB
19	241	TAX COLLECTIONS PAYABLE	(104,571)	(90,789)	(80,952)	(81,434)	(91,326)	(92,921)	(109,199)	(119,195)	(125,765)	(128,528)	(123,722)	(113,510)	(106,663)	(105,275)	RB
20	242	MISC CURRENT AND ACCRUED LIABILITIES	(735,233)	(694,921)	(753,836)	(677,044)	(629,150)	(664,259)	(712,528)	(685,962)	(627,226)	(637,050)	(691,996)	(648,677)	(740,235)	(684,471)	RB
21	242.9	MISC CURRENT AND ACCRUED LIABILITIES - GAS RESERVES	(302)	(303)	(249)	(295)	(270)	(284)	(267)	(281)	(280)	(263)	(277)	(262)	(279)	(278)	NEU
22	243	OBLIGATIONS UNDER CAPITAL LEASES-CURRENT	(71,334)	(71,334)	(71,334)	(71,334)	(71,334)	(71,334)	(71,334)	(71,334)	(71,334)	(71,334)	(71,334)	(71,334)	(71,334)	(71,334)	CS
23	244	DERIVATIVE LIABILITY - NOT HEDGED	0	0	0	0	0	0	0	0	0	0	0	0	0	0	RB
24		CURRENT AND ACCRUED LIABILITIES	(3,551,170)	(3,365,680)	(3,572,992)	(3,001,721)	(2,815,520)	(3,067,466)	(3,868,326)	(3,808,744)	(4,343,531)	(4,561,552)	(4,601,221)	(4,597,442)	(3,442,481)	(3,738,296)	
25																	
26		DEFERRED CREDITS															
27																	
28	252	CUSTOMER ADVANCES FOR CONSTRUCTION	(1,329)	(1,302)	(1,301)	(1,300)	(1,181)	(1,117)	(1,042)	(1,024)	(1,141)	(1,182)	(1,442)	(1,399)	(1,356)	(1,240)	RB
29	253	OTHER DEFERRED CREDITS	(254,504)	(253,750)	(253,631)	(252,317)	(252,199)	(253,711)	(250,752)	(250,634)	(252,146)	(249,189)	(249,070)	(250,583)	(247,656)	(251,549)	RB
30	254	OTHER REGULATORY LIABILITIES	(7,664,842)	(7,657,885)	(7,646,473)	(7,632,859)	(7,619,008)	(7,605,582)	(7,595,043)	(7,586,312)	(7,577,179)	(7,573,994)	(7,563,634)	(7,554,310)	(7,514,488)	(7,599,355)	RB, CS
31	255	ACCUM DEFERRED INVESTMENT TAX CREDIT	(1,511,851)	(1,507,575)	(1,503,292)	(1,499,006)	(1,494,718)	(1,490,440)	(1,486,167)	(1,481,898)	(1,477,630)	(1,472,888)	(1,468,146)	(1,463,404)	(1,669,067)	(1,502,006)	CS
32	256	DEFERRED GAINS DISPOSITION UTILITY PLANT	(31,357)	(30,639)	(30,322)	(29,804)	(29,296)	(28,792)	(28,289)	(27,788)	(27,288)	(26,795)	(26,302)	(25,808)	(25,316)	(28,307)	RB
33	257	UNAMORT GAIN ON REACQUIRED DEBT	(414)	(402)	(392)	(382)	(372)	(361)	(351)	(341)	(331)	(321)	(310)	(300)	(290)	(351)	CS
34	281, 282, 283	ACCUM DEF INCOME TAX-ACC EL AMORT PROP	(9,316,206)	(9,348,339)	(9,382,231)	(9,417,707)	(9,450,846)	(9,473,419)	(9,490,666)	(9,503,732)	(9,515,282)	(9,527,247)	(9,548,101)	(9,573,933)	(9,599,851)	(9,472,889)	CS
35	282.2	ACCUM DEF INC TAX CR - GAS RESERVES	(17,270)	(17,170)	(17,084)	(16,987)	(16,894)	(16,798)	(16,708)	(16,614)	(16,522)	(16,434)	(16,343)	(16,258)	(16,169)	(16,712)	NEU
36		DEFERRED CREDITS	(18,797,773)	(18,817,262)	(18,834,727)	(18,850,363)	(18,864,514)	(18,870,222)	(18,869,019)	(18,868,342)	(18,867,520)	(18,868,049)	(18,873,349)	(18,865,995)	(19,074,193)	(18,872,410)	
37																	
38		TOTAL LIABILITIES AND OTHER CREDITS	(79,340,481)	(79,529,313)	(79,871,490)	(80,271,662)	(80,684,742)	(81,183,217)	(81,735,116)	(82,243,924)	(82,861,348)	(82,803,543)	(83,083,896)	(83,252,497)	(83,454,119)	(81,547,334)	
39																	
40		NOTE: TOTALS MAY NOT ADD DUE TO ROUNDING															
41																	
42		NOTE: THE BALANCE SHEET PRESENTED ON THIS MFR IS ON A TOTAL SYSTEM BASIS AND DOES NOT CONTAIN ANY COMMISSION OR COMPANY ADJUSTMENTS. HOWEVER, IN ORDER TO MAINTAIN A BALANCED CAPITAL STRUCTURE REFLECTING FPL'S PROPOSED EQUITY RATIO ON A JURISDICTIONAL ADJUSTED BASIS, THE FORECASTED AMOUNTS FOR CERTAIN LINE ITEMS ARE SLIGHTLY DIFFERENT BETWEEN THE "WITH" AND "WITHOUT" RSAM VERSIONS OF THIS MFR.															
43																	
44																	
45		NOTE: FOR THE PURPOSE OF THIS MFR, A PRO FORMA CONSOLIDATION WAS PREPARED FOR THE MONTH OF DECEMBER 2021 BY COMBINING PRE-CONSOLIDATION FPL AND PRE-CONSOLIDATION GULF BALANCES FOR THAT MONTH IN ORDER TO CALCULATE 13-MONTH AVERAGES FOR 2022. THIS PROCESS IS RELATIVELY REPRESENTATIVE BECAUSE HYPOTHETICALLY CONSOLIDATING THE COMPANIES ONE MONTH EARLY WOULD CHANGE LITTLE ABOUT THE RATE BASE AND CAPITAL STRUCTURE COMPONENTS.															
46																	
47																	
48		REFERENCE: RB=RATE BASE; WC=WORKING CAPITAL; CS=CAPITAL STRUCTURE; ORP=OTHER RETURN PROVIDED; NEU=NON-ELECTRIC UTILITY															

FLORIDA PUBLIC SERVICE COMMISSION		EXPLANATION: Derive the 13-month average system balance sheet by primary account by month for the test year, the prior year and the most recent historical year. For accounts including non-electric utility amounts, show these amounts as a separate subaccount.														Type of Data Shown: _Projected Test Year Ended: _/_/_ _Prior Year Ended: _/_/_ _Historical Test Year Ended: _/_/_ X Proj. Subsequent Yr Ended: 12/31/23	
COMPANY: FLORIDA POWER & LIGHT COMPANY AND SUBSIDIARIES (CONSOLIDATED)																Witness: Scott R. Bores	
DOCKET NO.: 20210015-EI		(\$000)															
Line No.	ACCOUNT NO.	ACCOUNT NAME	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	13 MONTH AVERAGE	REFERENCE
1		UTILITY PLANT															
2																	
3																	
4	101 & 106	ELECTRIC PLANT IN SERVICE	76,797,708	77,116,466	77,465,701	77,840,780	78,225,928	78,641,736	79,160,564	79,630,138	80,012,947	80,407,847	80,766,898	81,102,034	82,463,817	79,202,505	RB
5	102	ELECTRIC PLANT PURCHASED OR SOLD	0	0	0	0	0	0	0	0	0	0	0	0	0	0	RB
6	105	ELECTRIC PLANT HELD FOR FUTURE USE	519,768	545,471	560,473	580,693	605,913	621,132	639,611	659,830	680,048	700,267	720,486	737,960	755,128	640,522	RB
7	107	CONSTRUCTION WORK IN PROGRESS-ELECTRIC	2,700,242	2,745,177	2,908,374	3,075,367	3,194,948	3,331,724	3,380,348	3,431,474	3,527,113	3,525,414	3,663,327	3,722,903	2,822,559	3,232,998	RB
8	108 & 111	ACCUM PROV DEPR-ELEC UTILITY PLANT	(19,557,837)	(19,700,415)	(19,875,484)	(20,004,773)	(20,176,362)	(20,336,289)	(20,478,470)	(20,622,562)	(20,815,324)	(20,948,443)	(21,133,981)	(21,315,209)	(21,493,089)	(20,496,864)	RB
9	114	ELECTRIC PLANT ACQUISITION ADJUSTMENTS	110,640	110,640	110,640	110,640	110,640	110,640	110,640	110,640	110,640	110,640	110,640	110,640	110,640	110,640	RB
10	115	ACCUM PROV AMORT ELEC PLANT ACQ ADJUSTMNT	13,530	13,223	12,916	12,608	12,301	11,994	11,686	11,379	11,072	10,764	10,457	10,150	9,842	11,686	RB
11	120.1	NUC FUEL IN PROCESS	514,180	514,722	522,553	502,580	504,347	477,216	482,338	482,639	506,594	507,198	470,293	487,876	502,862	498,108	RB
12	120.3	NUC FUEL MAT & ASSEMBLIES-IN REACTOR	618,255	618,255	618,255	604,821	604,821	600,608	600,608	600,608	600,608	600,608	583,785	583,785	583,785	601,446	RB
13	120.4	SPENT NUCLEAR FUEL	53,474	53,474	53,474	104,876	51,403	105,116	105,116	105,116	105,116	53,713	112,000	58,287	58,287	78,419	RB
14	120.5	ACCUM PROV AMORT NUCLEAR FUEL ASSEMBLIES	(453,508)	(466,580)	(477,279)	(487,859)	(444,636)	(456,908)	(469,367)	(482,241)	(495,115)	(456,171)	(466,608)	(425,088)	(437,688)	(463,004)	RB
15		UTILITY PLANT	61,316,453	61,550,433	61,899,624	62,339,733	62,689,303	63,106,968	63,542,075	63,927,021	64,243,700	64,511,838	64,837,297	65,073,337	65,376,143	63,416,456	
16																	
17		OTHER PROPERTY AND INVESTMENTS															
18																	
19	121	NONUTILITY PROPERTY	114,132	113,667	113,248	112,783	112,329	111,860	111,416	110,959	110,504	110,067	109,619	109,192	108,782	111,428	NEU
20	122	ACCUM PROV FOR DEPREC-NONUTILITY PROPTY	(7,004)	(7,088)	(7,173)	(7,260)	(7,347)	(7,435)	(7,524)	(7,614)	(7,705)	(7,796)	(7,888)	(7,981)	(8,075)	(7,530)	NEU
21	123	INVESTMENT IN ASSOCIATED COMPANIES	693,598	699,092	704,585	710,079	715,573	721,066	726,560	732,054	737,548	743,041	748,535	754,029	759,523	726,560	NEU
22	124	OTHER INVESTMENTS	0	0	0	0	0	0	0	0	0	0	0	0	0	0	ORP
23	128	OTHER SPECIAL FUNDS	5,399,317	5,416,227	5,433,163	5,450,400	5,467,481	5,484,621	5,501,819	5,519,009	5,536,325	5,553,700	5,571,130	5,588,496	5,606,038	5,502,133	ORP
24		OTHER PROPERTY AND INVESTMENTS	6,200,042	6,221,898	6,243,824	6,266,002	6,288,037	6,310,112	6,332,271	6,354,408	6,376,672	6,399,012	6,421,396	6,443,735	6,466,266	6,332,590	
25																	
26		CURRENT AND ACCRUED ASSETS															
27																	
28	131	CASH	58,222	58,222	58,222	58,222	58,222	58,222	58,222	58,222	58,222	58,222	58,222	58,222	58,222	58,222	RB
29	134	OTHER SPECIAL DEPOSITS	2,117	2,117	2,117	2,169	2,169	2,169	2,169	2,169	2,169	2,293	2,159	2,159	2,159	2,164	RB
30	135	WORKING FUNDS	104	130	133	120	110	115	114	111	109	111	126	126	106	117	RB
31	136	TEMPORARY CASH INVESTMENTS	0	0	0	0	0	0	0	0	0	0	0	0	0	0	RB
32	142	CUSTOMER ACCOUNTS RECEIVABLE	926,655	874,864	866,029	794,387	775,233	805,054	877,288	992,207	1,087,793	1,138,508	1,138,476	1,056,881	953,672	945,157	RB
33	143	OTHER ACCOUNTS RECEIVABLE	132,047	138,065	138,360	136,302	140,517	143,859	147,257	145,625	147,470	150,390	135,465	139,101	139,646	141,085	RB
34	143.9, 144.6, 146.7	ACCOUNTS RECEIVABLE - GAS RESERVES	42,039	42,086	41,939	41,974	41,770	41,771	41,749	41,787	41,784	40,855	40,889	40,892	41,006	41,580	NEU
35	144	ACCUM PROV UNCOLLECTIBLE ACCOUNTS	(10,405)	(9,520)	(8,985)	(8,739)	(8,734)	(8,804)	(9,248)	(10,062)	(11,072)	(12,093)	(12,513)	(12,132)	(11,334)	(10,280)	RB
36	145	NOTES RECEIVABLE FROM ASSOC COMPANIES	160,000	160,000	160,000	160,000	160,000	160,000	160,000	160,000	160,000	160,000	160,000	160,000	160,000	160,000	RB
37	146	ACCOUNT RECEIVABLE FROM ASSOC COMPANIES	27,068	27,068	27,068	27,068	27,068	27,068	27,068	27,068	27,068	27,068	31,077	31,077	31,077	28,301	RB
38	151	FUEL STOCK	155,831	155,827	156,009	156,031	156,081	156,062	156,065	155,634	155,153	153,941	153,593	153,605	153,594	155,187	RB
39	154	PLANT MATERIALS AND OPERATING SUPPLIES	577,617	576,844	579,039	582,717	587,655	594,214	601,261	604,798	604,475	601,965	596,465	590,243	586,244	591,041	RB
40	158.1	ALLOWANCE INVENTORY	6,300	6,300	6,300	6,300	6,300	6,300	6,300	6,300	6,300	6,300	6,300	6,300	6,300	6,300	RB
41	163	STORES EXPENSE UNDISTRIBUTED	625	3,416	(203)	(1,957)	(3,399)	(1,490)	818	1,396	3,535	2,937	3,036	2,454	637	908	RB
42	165	PREPAYMENTS	78,824	104,724	106,071	116,992	120,927	111,842	132,262	126,299	116,647	104,735	84,800	121,624	75,628	107,798	RB
43	171	INTEREST & DIVIDENDS RECEIVABLE	42	42	42	42	42	42	42	42	42	42	42	42	42	42	RB
44	172	RENTS RECEIVABLE	24,150	25,298	26,304	27,311	28,317	29,323	30,342	31,348	32,354	33,361	34,367	35,374	24,393	29,403	RB
45	173	ACCRUED UTILITY REVENUES	333,895	321,215	303,920	325,660	339,921	384,704	409,972	413,096	420,575	382,553	365,105	330,397	338,155	359,167	RB

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COMPANY: FLORIDA POWER & LIGHT COMPANY AND SUBSIDIARIES (CONSOLIDATED)															Witness: Scott R. Bores		
DOCKET NO.: 20210015-EI		(\$000)															
Line No.	ACCOUNT NO.	ACCOUNT NAME	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	13 MONTH AVERAGE	REFERENCE
1	174	MISCELLANEOUS CURRENT AND ACCRUED ASSETS	36,286	41,301	41,329	36,297	41,572	41,530	24,690	29,677	37,555	40,248	42,206	44,288	37,012	37,999	RB
2	175 & 176	DERIVATIVE ASSETS - NOT HEDGED	0	0	0	0	0	0	0	0	0	0	0	0	0	0	RB
3		CURRENT AND ACCRUED ASSETS	2,551,416	2,527,999	2,503,694	2,460,895	2,473,770	2,551,981	2,666,371	2,785,718	2,890,177	2,895,444	2,839,816	2,760,653	2,596,557	2,654,192	
4																	
5		DEFERRED DEBITS															
6																	
7	181	UNAMORTIZED DEBT EXPENSE	139,565	138,567	137,570	143,563	142,547	141,531	140,576	152,735	151,877	151,018	150,160	149,301	157,180	145,861	CS
8	182	EXTRAORDINARY PROPERTY LOSSES	212,110	211,357	210,603	209,850	209,096	208,343	207,589	206,836	206,082	205,329	204,575	203,822	203,068	207,589	RB
9	182.3 & 182	OTHER REGULATORY ASSETS	4,373,699	4,361,724	4,355,261	4,384,570	4,407,092	4,380,900	4,347,132	4,307,675	4,267,134	4,217,179	4,207,424	4,179,787	4,149,789	4,303,028	RB, CS
10	183	PRELIM SURVEY & INVESTIGATION CHARGES	38,357	38,512	38,652	38,814	38,956	39,120	39,277	39,427	39,591	39,741	39,897	40,054	30,152	38,504	RB
11	184	CLEARING ACCOUNTS	16	16	16	16	16	16	16	16	16	16	16	16	16	16	RB
12	185	TEMPORARY FACILITIES	0	0	0	0	0	0	0	0	0	0	0	0	0	0	RB
13	186	MISCELLANEOUS DEFERRED DEBITS	2,086,575	2,047,970	2,050,954	2,021,459	2,024,499	2,021,290	2,030,174	2,035,028	2,043,948	2,047,009	2,045,895	2,054,776	2,045,868	2,042,726	RB
14	187	DEFERRED LOSSES DISPOSITION UTIL PLANT	13	13	13	13	13	13	13	13	13	13	13	13	13	13	RB
15	188	RESEARCH, DEV & DEMONSTRAT EXPENDITURES	0	0	0	0	0	0	0	0	0	0	0	0	0	0	RB
16	189	UNAMORT LOSS ON REACQUIRED DEBT	75,920	75,395	74,891	74,386	73,883	73,380	72,879	72,377	71,876	71,375	70,874	70,374	69,873	72,883	CS
17	190.7	ACCUM DEF INC TAX DB - GAS RESERVES	2,078	2,054	2,035	2,016	2,005	1,995	1,984	1,973	1,961	1,951	1,940	1,927	1,911	1,987	NEU
18	190	ACCUMULATED DEFERRED INCOME TAXES	2,344,240	2,353,378	2,354,356	2,330,347	2,335,527	2,347,571	2,354,760	2,360,701	2,368,305	2,263,634	2,264,611	2,274,719	2,357,305	2,331,496	CS
19		DEFERRED DEBITS	9,272,574	9,228,986	9,224,352	9,205,034	9,233,635	9,214,158	9,194,400	9,176,780	9,150,803	8,997,265	8,985,403	8,974,788	9,015,174	9,144,104	
20																	
21		TOTAL ASSETS AND OTHER DEBITS	79,340,485	79,529,317	79,871,493	80,271,664	80,684,744	81,183,219	81,735,118	82,243,927	82,661,352	82,803,559	83,083,913	83,252,513	83,454,141	81,547,342	
22																	
23		PROPRIETARY CAPITAL															
24																	
25	201	COMMON STOCK ISSUED	(2,051,129)	(2,051,129)	(2,051,129)	(2,051,129)	(2,051,129)	(2,051,129)	(2,051,129)	(2,051,129)	(2,051,129)	(2,051,129)	(2,051,129)	(2,051,129)	(2,051,129)	(2,051,129)	CS
26	210	GAIN ON RESALE/CANCEL REACQ CAPIT STOCK	534	534	534	534	534	534	534	534	534	534	534	534	534	534	CS
27	211	MISCELLANEOUS PAID IN CAPITAL	(15,569,843)	(15,569,843)	(15,569,843)	(15,569,843)	(15,980,626)	(15,980,626)	(15,980,626)	(15,980,626)	(15,980,626)	(15,980,626)	(15,980,626)	(15,980,626)	(15,980,626)	(15,854,231)	CS
28	214	CAPITAL STOCK EXPENSE	3,741	3,741	3,741	3,741	3,741	3,741	3,741	3,741	3,741	3,741	3,741	3,741	3,741	3,741	CS
29	216	UNAPPROPRIATED RETAINED EARNINGS	(14,831,906)	(14,977,797)	(15,095,423)	(15,235,675)	(15,392,279)	(15,615,205)	(15,882,078)	(16,183,252)	(16,049,138)	(16,313,541)	(16,539,628)	(16,689,602)	(16,845,637)	(15,819,320)	CS
30		PROPRIETARY CAPITAL	(32,448,602)	(32,594,493)	(32,712,119)	(32,852,371)	(33,419,758)	(33,642,685)	(33,909,557)	(34,210,731)	(34,076,617)	(34,341,020)	(34,567,107)	(34,717,081)	(34,873,117)	(33,720,405)	
31																	
32		LONG TERM DEBT															
33																	
34	221	BONDS	(18,256,211)	(18,456,211)	(18,441,211)	(19,241,211)	(19,241,211)	(19,241,211)	(18,708,661)	(18,958,661)	(18,958,661)	(18,608,661)	(18,608,661)	(18,608,661)	(19,608,661)	(18,841,376)	CS
35	223	ADV ASSOC CO	0	0	0	0	0	0	0	0	0	0	0	0	0	0	CS
36	224	OTHER LONG-TERM DEBT	(2,920,934)	(2,920,934)	(2,920,934)	(2,920,934)	(2,920,934)	(2,920,934)	(2,920,934)	(2,920,934)	(2,920,934)	(2,920,934)	(2,920,934)	(2,920,934)	(2,920,934)	(2,920,934)	CS
37	225	UNAMOR PREMIUM ON LONG-TERM DEBT	40	40	40	40	40	40	40	40	40	40	40	40	40	40	CS
38	226	UNAMOR DISCOUNT ON LONG-TERM DEBT-DEBIT	40,434	40,189	39,943	39,697	39,452	39,206	38,977	38,747	38,518	38,288	38,059	37,829	37,599	38,995	CS
39		LONG TERM DEBT	(21,136,670)	(21,336,916)	(21,322,162)	(22,122,407)	(22,122,653)	(22,122,899)	(21,590,578)	(21,840,808)	(21,841,037)	(21,491,267)	(21,491,496)	(21,491,726)	(22,491,955)	(21,723,275)	
40																	
41		OTHER NONCURRENT LIABILITIES															
42																	
43	227	OBLIGATIONS UNDER CAPITAL LEASES-NONCURR	(152,367)	(152,367)	(152,367)	(152,367)	(152,367)	(152,367)	(152,367)	(152,367)	(152,367)	(152,367)	(152,367)	(152,367)	(152,367)	(152,367)	CS
44	228.1	ACCUM PROVISION - PROPERTY INSURANCE	(126,349)	(126,535)	(132,546)	(138,563)	(144,584)	(150,610)	(156,640)	(162,675)	(168,714)	(168,929)	(169,161)	(169,391)	(169,618)	(152,639)	RB
45	228.2	ACCUM PROVISION - INJURIES & DAMAGES	(23,600)	(23,600)	(23,600)	(23,600)	(23,600)	(23,600)	(23,600)	(23,600)	(23,600)	(23,600)	(23,600)	(23,600)	(23,600)	(23,600)	RB

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COMPANY: FLORIDA POWER & LIGHT COMPANY AND SUBSIDIARIES (CONSOLIDATED)																Witness: Scott R. Bores	
DOCKET NO.: 20210015-EI		(\$000)															
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	
Line No.	ACCOUNT NO.	ACCOUNT NAME	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	13 MONTH AVERAGE	REFERENCE
1	228.3	ACCUM PROVISION - PENSION & DEFERRED BENEFITS	(175,183)	(173,019)	(170,827)	(169,374)	(170,180)	(170,986)	(171,792)	(172,532)	(172,788)	(170,624)	(168,460)	(166,725)	(167,546)	(170,772)	RB
2	228.4	ACCUM PROVISION - OPERATING RESERVES	(201,015)	(202,102)	(203,189)	(204,276)	(205,363)	(206,450)	(207,537)	(208,624)	(209,711)	(210,799)	(211,886)	(212,973)	(214,060)	(207,537)	RB
3	229	ACCUMULATED PROVISION FOR RATE REFUNDS	0	0	0	0	0	0	0	0	0	0	0	0	0	0	RB
4	230	ASSET RETIREMENT OBLIGATION - LIABILITY	(2,727,113)	(2,736,694)	(2,746,310)	(2,755,962)	(2,765,649)	(2,775,372)	(2,785,131)	(2,794,926)	(2,804,758)	(2,814,625)	(2,824,529)	(2,834,470)	(2,844,448)	(2,785,384)	RB
5	230.3	ASSET RETIREMENT OBLIGATION - LIABILITY - GAS RESERVES	(615)	(615)	(615)	(615)	(615)	(615)	(615)	(615)	(615)	(615)	(615)	(615)	(615)	(615)	NEU
6		OTHER NONCURRENT LIABILITIES	(3,406,241)	(3,414,931)	(3,429,454)	(3,444,756)	(3,462,358)	(3,480,000)	(3,497,682)	(3,515,339)	(3,532,552)	(3,541,557)	(3,550,617)	(3,560,140)	(3,572,253)	(3,492,914)	
7																	
8		CURRENT AND ACCRUED LIABILITIES															
9																	
10	231	NOTES PAYABLE	(1,148,976)	(894,288)	(961,090)	(380,399)	(254,069)	(240,469)	(845,709)	(602,326)	(1,078,236)	(1,303,810)	(1,283,953)	(1,247,593)	(940,723)	(860,126)	CS
11	232	ACCOUNTS PAYABLE	(691,723)	(679,569)	(724,109)	(759,378)	(698,142)	(747,850)	(814,282)	(807,082)	(782,920)	(769,721)	(707,853)	(1,411,129)	(686,369)	(790,779)	RB
12	232.8 & 234	ACCOUNTS PAYABLE - GAS RESERVES	(654)	(573)	(577)	(512)	(552)	(523)	(537)	(518)	(531)	(530)	(509)	(526)	(510)	(535)	NEU
13	233	NOTES PAYABLE TO ASSOCIATED COMPANIES	0	0	0	0	0	0	0	0	0	0	0	0	0	0	RB
14	234	ACCOUNTS PAYABLE TO ASSOCIATED COMPANIES	(38,362)	(38,362)	(38,362)	(38,362)	(38,362)	(38,362)	(38,362)	(38,362)	(38,362)	(38,362)	(38,362)	(38,362)	(38,362)	(38,362)	RB
15	235	CUSTOMER DEPOSITS	(526,399)	(528,970)	(531,541)	(534,113)	(536,684)	(539,255)	(541,826)	(544,397)	(546,968)	(549,539)	(552,110)	(554,681)	(557,252)	(541,826)	CS
16	236	TAXES ACCRUED	(76,882)	(150,346)	(212,240)	(249,300)	(321,576)	(441,109)	(570,566)	(712,333)	(855,734)	(850,531)	(948,038)	(267,200)	(99,018)	(442,684)	RB
17	236.9	TAXES ACCRUED - GAS RESERVES	(888)	(993)	(1,078)	(1,163)	(1,212)	(1,258)	(1,304)	(1,350)	(1,405)	(1,450)	(1,505)	(1,560)	(1,615)	(1,670)	NEU
18	237	INTEREST ACCRUED	(155,974)	(215,066)	(197,665)	(208,432)	(172,784)	(229,790)	(162,368)	(225,564)	(214,867)	(211,437)	(182,577)	(243,811)	(201,135)	(201,652)	RB
19	241	TAX COLLECTIONS PAYABLE	(104,571)	(90,789)	(80,952)	(81,434)	(91,326)	(92,921)	(109,199)	(119,195)	(125,765)	(128,528)	(123,722)	(113,510)	(106,663)	(105,275)	RB
20	242	MISC CURRENT AND ACCRUED LIABILITIES	(735,233)	(694,921)	(753,836)	(677,044)	(629,150)	(664,259)	(712,528)	(685,962)	(627,226)	(637,050)	(691,996)	(648,677)	(740,235)	(684,471)	RB
21	242.9	MISC CURRENT AND ACCRUED LIABILITIES - GAS RESERVES	(302)	(303)	(249)	(295)	(270)	(284)	(267)	(280)	(263)	(277)	(277)	(262)	(279)	(278)	NEU
22	243	OBLIGATIONS UNDER CAPITAL LEASES-CURRENT	(71,334)	(71,334)	(71,334)	(71,334)	(71,334)	(71,334)	(71,334)	(71,334)	(71,334)	(71,334)	(71,334)	(71,334)	(71,334)	(71,334)	CS
23	244	DERIVATIVE LIABILITY - NOT HEDGED	0	0	0	0	0	0	0	0	0	0	0	0	0	0	RB
24		CURRENT AND ACCRUED LIABILITIES	(3,551,198)	(3,365,715)	(3,573,032)	(3,001,767)	(2,815,461)	(3,067,414)	(3,868,282)	(3,808,709)	(4,343,628)	(4,561,669)	(4,601,346)	(4,597,573)	(3,442,622)	(3,738,340)	
25																	
26		DEFERRED CREDITS															
27																	
28	252	CUSTOMER ADVANCES FOR CONSTRUCTION	(1,329)	(1,302)	(1,301)	(1,300)	(1,181)	(1,117)	(1,042)	(1,024)	(1,141)	(1,182)	(1,442)	(1,399)	(1,356)	(1,240)	RB
29	253	OTHER DEFERRED CREDITS	(254,504)	(253,750)	(253,631)	(252,317)	(252,199)	(253,711)	(250,752)	(250,634)	(252,146)	(249,189)	(249,070)	(250,583)	(247,656)	(251,549)	RB
30	254	OTHER REGULATORY LIABILITIES	(7,664,842)	(7,657,884)	(7,646,473)	(7,632,859)	(7,619,008)	(7,605,582)	(7,595,043)	(7,586,311)	(7,577,177)	(7,573,991)	(7,563,631)	(7,554,308)	(7,514,488)	(7,599,354)	RB, CS
31	255	ACCUM DEFERRED INVESTMENT TAX CREDIT	(1,511,851)	(1,507,575)	(1,503,293)	(1,499,006)	(1,494,718)	(1,490,440)	(1,486,167)	(1,481,898)	(1,477,631)	(1,472,888)	(1,468,146)	(1,463,405)	(1,669,067)	(1,502,007)	CS
32	256	DEFERRED GAINS DISPOSITION UTILITY PLANT	(31,357)	(30,839)	(30,322)	(29,804)	(29,296)	(28,792)	(28,289)	(27,788)	(27,283)	(26,785)	(26,302)	(25,808)	(25,316)	(28,307)	RB
33	257	UNAMORT GAIN ON REACQUIRED DEBT	(414)	(402)	(392)	(382)	(372)	(361)	(351)	(341)	(331)	(321)	(310)	(300)	(290)	(351)	CS
34	281, 282, 28	ACCUM DEF INC TAX ACCEL AMORT PROP	(9,316,206)	(9,348,339)	(9,382,231)	(9,417,707)	(9,450,846)	(9,473,419)	(9,490,666)	(9,503,731)	(9,515,282)	(9,527,247)	(9,548,101)	(9,573,933)	(9,599,851)	(9,472,889)	CS
35	282.2	ACCUM DEF INC TAX CR - GAS RESERVES	(17,270)	(17,170)	(17,084)	(16,987)	(16,894)	(16,798)	(16,708)	(16,614)	(16,522)	(16,434)	(16,343)	(16,258)	(16,169)	(16,712)	NEU
36		DEFERRED CREDITS	(18,797,773)	(18,817,262)	(18,834,727)	(18,850,363)	(18,864,514)	(18,870,221)	(18,869,018)	(18,868,341)	(18,867,518)	(18,868,046)	(18,873,346)	(18,885,993)	(19,074,193)	(18,872,409)	
37																	
38		TOTAL LIABILITIES AND OTHER CREDITS	(79,340,485)	(79,529,317)	(79,871,493)	(80,271,664)	(80,684,744)	(81,183,219)	(81,735,118)	(82,243,927)	(82,661,352)	(82,803,559)	(83,083,913)	(83,252,513)	(83,454,141)	(81,547,342)	
39																	
40		NOTE: TOTALS MAY NOT ADD DUE TO ROUNDING															
41																	
42		NOTE: THE BALANCE SHEET PRESENTED ON THIS MFR IS ON A TOTAL SYSTEM BASIS AND DOES NOT CONTAIN ANY COMMISSION OR COMPANY ADJUSTMENTS. HOWEVER, IN ORDER TO MAINTAIN A BALANCED CAPITAL STRUCTURE REFLECTING FPL'S PROPOSED EQUITY RATIO ON A JURISDICTIONAL ADJUSTED BASIS, THE FORECASTED AMOUNTS FOR CERTAIN LINE ITEMS ARE SLIGHTLY DIFFERENT BETWEEN THE "WITH" AND "WITHOUT" RSAM VERSIONS OF THIS MFR.															
43																	
44																	
45		NOTE: FOR THE PURPOSE OF THIS MFR, A PRO FORMA CONSOLIDATION WAS PREPARED FOR THE MONTH OF DECEMBER 2021 BY COMBINING PRE-CONSOLIDATION FPL AND PRE-CONSOLIDATION GULF BALANCES FOR THAT MONTH IN ORDER TO CALCULATE 13-MONTH AVERAGES FOR 2022. THIS PROCESS IS RELATIVELY REPRESENTATIVE BECAUSE HYPOTHETICALLY CONSOLIDATING THE COMPANIES ONE MONTH EARLY WOULD CHANGE LITTLE ABOUT THE RATE BASE AND CAPITAL STRUCTURE COMPONENTS.															
46																	
47																	
48		REFERENCE: RB=RATE BASE; WC=WORKING CAPITAL; CS=CAPITAL STRUCTURE; ORP=OTHER RETURN PROVIDED; NEU=NON-ELECTRIC UTILITY															

2023 SUBSEQUENT YEAR ADJUSTMENT

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION:

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

Type of Data Shown:

_ Projected Test Year Ended: __/__/__
 _ Prior Year Ended: __/__/__
 _ Historical Test Year Ended: __/__/__
 X Proj. Subsequent Yr Ended: 12/31/23

COMPANY: FLORIDA POWER & LIGHT COMPANY
 AND SUBSIDIARIES (CONSOLIDATED)

DOCKET NO.: 20210015-EI

Witness: Liz Fuentes

	(1)	(2)	(3)	(4)
Line No.	Account No.	Account Name	Year	Year
1				
2	NOTE: For Historical Years Ended 12/31/2019 and 12/31/2020, please refer to MFR B-4 Historical contained in the 2022 Test Year MFR Schedules.			
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FLORIDA PUBLIC SERVICE COMMISSION COMPANY: FLORIDA POWER & LIGHT COMPANY AND SUBSIDIARIES (CONSOLIDATED)	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 test year. Quantify each reason for the change.	Type of Data Shown: X Projected Test Year Ended: 12/31/22 _ Prior Year Ended: __/__/__ _ Historical Test Year Ended: __/__/__ X Proj. Subsequent Yr Ended: 12/31/23
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DOCKET NO.: 20210015-EI

Witness: Scott R. Bores

	(1)	(2)	(3)	(4)	(5)	(6)
Line No.	Account Number	Account Name and Reason for Change	Subsequent Year Ended 12/31/2023 (\$000)	Prior Year Ended 12/31/2022 (\$000)	Amount Inc/(Dec) (3)-(4) (\$000)	Percent Inc/(Dec) (5)/(4) (%)
1	105	ELECTRIC PLANT HELD FOR FUTURE USE ⁽¹⁾	640,522	395,124	245,397	62.11%
2	107	CONSTRUCTION WORK IN PROGRESS-ELECTRIC ⁽²⁾	3,232,998	4,296,802	(1,063,805)	(24.76%)
3						
4		Note: Totals may not add due to rounding				
5						
6						
7						
8		Notes:				
9		⁽¹⁾ Increase in plant held for future use is primarily due to securing land for future solar installs				
10		⁽²⁾ Decrease in construction work in progress is primarily driven by Dania Beach Energy Center placed into service mid-2022, 500kv Transmission rebuild,				
11		and North Florida Resiliency Connection being placed into service in 2022				
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FLORIDA PUBLIC SERVICE COMMISSION
COMPANY: FLORIDA POWER & LIGHT COMPANY
AND SUBSIDIARIES (CONSOLIDATED)

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

Type of Data Shown:
_ Projected Test Year Ended: __/__/__
_ Prior Year Ended: __/__/__
_ Historical Test Year Ended: __/__/__
X Proj. Subsequent Yr Ended: 12/31/23

DOCKET NO.: 20210015-EI

(\$000)

Witness: Scott R. Bores, Tara B. DuBose, Liz Fuentes

	(1)	(2)	(3)	(4)
Line No.	DESCRIPTION	TOTAL COMPANY (1)	FPSC JURISDICTIONAL	JURISDICTIONAL FACTOR
1	ELECTRIC PLANT IN SERVICE INTANGIBLE			
2				
3	PLT IN SERV - INTAN - CAPACITY	1,979	1,896	0.957777
4	PLT IN SERV - INTAN - ECCR	10,327	10,327	1.000000
5	PLT IN SERV - INTANGIBLE	2,108,554	2,043,447	0.969122
6	PLT IN SERV - INTANGIBLE ARO	430,880	417,575	0.969122
7	PLT IN SERV - NCRC AVOIDED AFUDC - INTANG - FERC RECLASS	26,141	0	0.000000
8	ELECTRIC PLANT IN SERVICE INTANGIBLE	2,577,882	2,473,245	0.959410
9				
10	ELECTRIC PLANT IN SERVICE PRODUCTION - STEAM			
11				
12	PLT IN SERV - STEAM	1,169,746	1,121,614	0.958853
13	PLT IN SERV - STEAM - CAPACITY	(1,256)	(1,203)	0.957777
14	PLT IN SERV - STEAM - ECRC	1,060,336	1,010,822	0.953303
15	PLT IN SERV - STEAM MARTIN PIPELINE	371	355	0.956971
16	ELECTRIC PLANT IN SERVICE PRODUCTION - STEAM	2,229,197	2,131,588	0.956213
17				
18	ELECTRIC PLANT IN SERVICE PRODUCTION - NUCLEAR			
19				
20	PLT IN SERV - NCRC AVOIDED AFUDC - NUCLEAR - FERC RECLASS	143,456	0	0.000000
21	PLT IN SERV - NUCLEAR - CAPACITY	154,586	148,059	0.957777
22	PLT IN SERV - NUCLEAR - ECRC	119,688	114,099	0.953303
23	PLT IN SERV - NUCLEAR ST LUCIE 1	1,781,624	1,708,463	0.958936
24	PLT IN SERV - NUCLEAR ST LUCIE 2	2,056,797	1,972,336	0.958936
25	PLT IN SERV - NUCLEAR ST LUCIE COM	566,613	543,346	0.958936
26	PLT IN SERV - NUCLEAR TURKEY PT	4,201,082	4,028,569	0.958936
27	ELECTRIC PLANT IN SERVICE PRODUCTION - NUCLEAR	9,023,845	8,514,872	0.943597
28				
29	ELECTRIC PLANT IN SERVICE PRODUCTION - OTHER			
30				
31	PLT IN SERV - OTH PROD - CAPACITY	8,588	8,226	0.957777
32	PLT IN SERV - OTH PROD - ECRC	841,311	802,025	0.953303
33	PLT IN SERV - OTHER PRODUCTION	21,311,127	20,355,343	0.955151
34	ELECTRIC PLANT IN SERVICE PRODUCTION - OTHER	22,161,026	21,165,593	0.955082
35				

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: FLORIDA POWER & LIGHT COMPANY
AND SUBSIDIARIES (CONSOLIDATED)

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

Type of Data Shown:
_ Projected Test Year Ended: __/__/__
_ Prior Year Ended: __/__/__
_ Historical Test Year Ended: __/__/__
X Proj. Subsequent Yr Ended: 12/31/23

DOCKET NO.: 20210015-EI

(\$000)

Witness: Scott R. Bores, Tara B. DuBose, Liz Fuentes

	(1)	(2)	(3)	(4)
Line No.	DESCRIPTION	TOTAL COMPANY (1)	FPSC JURISDICTIONAL	JURISDICTIONAL FACTOR
1	ELECTRIC PLANT IN SERVICE TRANSMISSION			
2				
3	PLT IN SERV - AVOIDED AFUDC - TRANS - FERC RECLASS	762	0	0.000000
4	PLT IN SERV - TRANSMISSION	10,608,691	9,574,734	0.902537
5	PLT IN SERV - TRANSMISSION - ECRC	18,004	17,164	0.953303
6	PLT IN SERV - TRANSMISSION - GSU	662,115	632,508	0.955285
7	PLT IN SERV - TRANSMISSION - OTHER RETAIL	70,816	70,816	1.000000
8	PLT IN SERV - TRANSMISSION - OTHER WHOLESALE	2,065	0	0.000000
9	PLT IN SERV - TRANSMISSION - SPPC	210,209	210,209	1.000000
10	ELECTRIC PLANT IN SERVICE TRANSMISSION	11,572,662	10,505,431	0.907780
11				
12	ELECTRIC PLANT IN SERVICE DISTRIBUTION			
13				
14	PLT IN SERV - DISTRIBUTION - ECRC	10,773	10,270	0.953303
15	PLT IN SERV - DISTRIBUTION - SPPC	2,138,380	2,138,380	1.000000
16	PLT IN SERV - DISTRIBUTION ACCT 360	115,529	115,529	1.000000
17	PLT IN SERV - DISTRIBUTION ACCT 361	391,543	391,543	1.000000
18	PLT IN SERV - DISTRIBUTION ACCT 362	3,464,251	3,464,251	1.000000
19	PLT IN SERV - DISTRIBUTION ACCT 362 - ECCR	30,154	30,154	1.000000
20	PLT IN SERV - DISTRIBUTION ACCT 363	4,106	4,106	1.000000
21	PLT IN SERV - DISTRIBUTION ACCT 364	3,749,956	3,749,956	1.000000
22	PLT IN SERV - DISTRIBUTION ACCT 365	4,414,285	4,414,285	1.000000
23	PLT IN SERV - DISTRIBUTION ACCT 366	2,184,197	2,184,197	1.000000
24	PLT IN SERV - DISTRIBUTION ACCT 367	4,566,163	4,566,163	1.000000
25	PLT IN SERV - DISTRIBUTION ACCT 368	3,636,372	3,636,372	1.000000
26	PLT IN SERV - DISTRIBUTION ACCT 369	1,612,628	1,612,628	1.000000
27	PLT IN SERV - DISTRIBUTION ACCT 370	993,772	990,144	0.996349
28	PLT IN SERV - DISTRIBUTION ACCT 371	115,034	115,034	1.000000
29	PLT IN SERV - DISTRIBUTION ACCT 371 - ECCR	5,347	5,347	1.000000
30	PLT IN SERV - DISTRIBUTION ACCT 373	838,634	838,634	1.000000
31	ELECTRIC PLANT IN SERVICE DISTRIBUTION	28,271,125	28,266,994	0.999854
32				
33	ELECTRIC PLANT IN SERVICE GENERAL			
34				
35	PLT IN SERV - GENERAL PLANT OTHER (EXCL ECCR)	1,204,358	1,167,170	0.969122

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: FLORIDA POWER & LIGHT COMPANY
AND SUBSIDIARIES (CONSOLIDATED)

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

Type of Data Shown:
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DOCKET NO.: 20210015-EI

(\$000)

Witness: Scott R. Bores, Tara B. DuBose, Liz Fuentes

	(1)	(2)	(3)	(4)
Line No.	DESCRIPTION	TOTAL COMPANY (1)	FPSC JURISDICTIONAL	JURISDICTIONAL FACTOR
1	PLT IN SERV - GENERAL PLANT OTHER - CAPACITY	0	0	0.957777
2	PLT IN SERV - GENERAL PLANT OTHER - ECCR	129	129	1.000000
3	PLT IN SERV - GENERAL PLANT OTHER - ECRC	9,403	8,964	0.953303
4	PLT IN SERV - GENERAL PLANT STRUCTURES	1,205,426	1,168,206	0.969122
5	PLT IN SERV - GENERAL PLANT TRANSPORTATION EQUIP	626,126	606,793	0.969122
6	PROPERTY UNDER CAPITAL LEASES	321,325	311,403	0.969122
7	ELECTRIC PLANT IN SERVICE GENERAL	3,366,767	3,262,664	0.969079
8				
9	ACQUISITION ADJUSTMENT PLANT			
10				
11	ACQUISITION ADJUSTMENT VERO	110,640	110,640	1.000000
12	ACQUISITION ADJUSTMENT PLANT	110,640	110,640	1.000000
13				
14	PLANT IN SERVICE	79,313,145	76,431,027	0.963662
15				
16				
17	ELECTRIC PLANT HELD FOR FUTURE USE			
18				
19	PLT FUTURE USE - DISTRIBUTION	22,846	22,846	1.000000
20	PLT FUTURE USE - GENERAL	12,101	11,727	0.969122
21	PLT FUTURE USE - OTHER PRODUCTION	572,982	547,697	0.955870
22	PLT FUTURE USE - TRANSMISSION	32,592	29,535	0.906225
23	ELECTRIC PLANT HELD FOR FUTURE USE	640,522	611,806	0.955168
24				
25	ELECTRIC PLANT HELD FOR FUTURE USE	640,522	611,806	0.955168
26				
27				
28	CONSTRUCTION WORK IN PROGRESS			
29				
30	CWIP - CAPACITY CLAUSE	5,824	5,578	0.957777
31	CWIP - CONSERVATION CLAUSE	2,212	2,212	1.000000
32	CWIP - DISTRIBUTION	343,516	343,516	1.000000
33	CWIP - ENVIRONMENTAL CLAUSE	143,124	136,440	0.953303
34	CWIP - GENERAL	137,404	133,161	0.969122
35				

FLORIDA PUBLIC SERVICE COMMISSION
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X Proj. Subsequent Yr Ended: 12/31/23

DOCKET NO.: 20210015-EI

(\$000)

Witness: Scott R. Bores, Tara B. DuBose, Liz Fuentes

Line No.	DESCRIPTION	(1)	(2)	(3)	(4)
		TOTAL COMPANY (1)	FPSC JURISDICTIONAL	JURISDICTIONAL FACTOR	
1	CWIP - INTANGIBLE PLANT	137,667	133,416	0.969122	
2	CWIP - NUCLEAR	649,521	622,849	0.958936	
3	CWIP - OTHER PRODUCTION	561,090	537,491	0.957942	
4	CWIP - STEAM (EXCL COAL)	18,877	18,083	0.957916	
5	CWIP - STORM PROTECTION CLAUSE	249,001	249,001	1.000000	
6	CWIP - TRANSMISSION	984,763	892,417	0.906225	
7	CONSTRUCTION WORK IN PROGRESS	3,232,998	3,074,164	0.950871	
8					
9	CONSTRUCTION WORK IN PROGRESS	3,232,998	3,074,164	0.950871	
10					
11	ACCUM PROVISION DEPRECIATION - INTANGIBLE				
12					
13	ACC AMORT - INTANGIBLE - CAPACITY	(880)	(843)	0.957777	
14	ACC AMORT - INTANGIBLE - ECCR	(5,699)	(5,699)	1.000000	
15	ACC PROV DEPR & AMORT - INTANGIBLE	(936,573)	(907,654)	0.969122	
16	ACC PROV DEPR & AMORT - INTANGIBLE ARO	(103,494)	(100,298)	0.969122	
17	ACC PROV DEPR & AMORT - SURPLUS FLOWBACK - FERC RECLASS	(1,857,535)	0	0.000000	
18	ACC PROV DEPR - CAPITAL RECOVERY - FERC RECLASS	(711,849)	0	0.000000	
19	ACC PROV DEPR - ITC INTEREST SYNCHRONIZATION	(6,780)	(6,570)	0.969122	
20	ACCUM PROVISION DEPRECIATION - INTANGIBLE	(3,622,810)	(1,021,064)	0.281843	
21					
22	ACCUM PROVISION DEPRECIATION - STEAM				
23					
24	ACC PROV DEPR & AMORT - COAL CARS	(0)	(0)	0.956971	
25	ACC PROV DEPR & AMORT - STEAM	407,376	387,719	0.951747	
26	ACC PROV DEPR & AMORT - STEAM - CAPACITY	437	418	0.957777	
27	ACC PROV DEPR & AMORT - STEAM - ECRC	720,016	686,394	0.953303	
28	ACC PROV DEPR & AMORT - STEAM 2016 FLOWBACK	71,375	71,375	1.000000	
29	ACC PROV DEPR & AMORT - STEAM MARTIN PIPELINE	(371)	(355)	0.956971	
30	ACC PROV DEPR - FOSSIL DECOM	(217,857)	(208,252)	0.955914	
31	ACC PROV DEPR - SURPLUS DISMANTLEMENT - FERC RECLASS	(146,014)	0	0.000000	
32	ACCUM PROVISION DEPRECIATION - STEAM	834,961	937,298	1.122565	
33					
34	ACCUM PROVISION DEPRECIATION - NUCLEAR				
35					

FLORIDA PUBLIC SERVICE COMMISSION

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X Proj. Subsequent Yr Ended: 12/31/23

DOCKET NO.: 20210015-EI

(\$000)

Witness: Scott R. Bores, Tara B. DuBose, Liz Fuentes

Line No.	DESCRIPTION	(1)	(2)	(3)	(4)
		TOTAL COMPANY	FPSC	JURISDICTIONAL	JURISDICTIONAL
		(1)	JURISDICTIONAL	FACTOR	
1	ACC PROV DEPR & AMORT - NCRC AVOIDED AFUDC - INTANG - FERC RECLASS	(12,357)	0	0.000000	
2	ACC PROV DEPR & AMORT - NCRC AVOIDED AFUDC - NUCL - FERC RECLASS	(52,639)	0	0.000000	
3	ACC PROV DEPR & AMORT - NUCLEAR - CAPACITY	(23,195)	(22,215)	0.957777	
4	ACC PROV DEPR & AMORT - NUCLEAR - ECRC	(17,408)	(16,595)	0.953303	
5	ACC PROV DEPR & AMORT - NUCLEAR 2016 FLOWBACK	(136,261)	(136,261)	1.000000	
6	ACC PROV DEPR & AMORT - ST LUCIE 1	(823,129)	(789,328)	0.958936	
7	ACC PROV DEPR & AMORT - ST LUCIE 2	(915,911)	(878,300)	0.958936	
8	ACC PROV DEPR & AMORT - ST LUCIE COM	(311,695)	(298,896)	0.958936	
9	ACC PROV DEPR & AMORT - TURKEY POINT	(1,997,454)	(1,915,431)	0.958936	
10	ACCUM PROVISION DEPRECIATION - NUCLEAR	(4,290,049)	(4,057,026)	0.945683	
11					
12	ACCUM PROVISION DEPRECIATION - OTHER				
13					
14	ACC PROV DEPR & AMORT - DISMANTLEMENT -OTH	(128,999)	(123,115)	0.954387	
15	ACC PROV DEPR & AMORT - DISMANTLEMENT -OTHER PROD (ECRC)	(46,251)	(44,091)	0.953303	
16	ACC PROV DEPR & AMORT - OTH PROD	(2,961,003)	(2,827,206)	0.954814	
17	ACC PROV DEPR & AMORT - OTH PROD - CAPACITY	(1,486)	(1,423)	0.957777	
18	ACC PROV DEPR & AMORT - OTH PROD - ECRC	(282,042)	(268,871)	0.953303	
19	ACC PROV DEPR & AMORT - OTHER 2016 FLOWBACK	(188,169)	(188,169)	1.000000	
20	ACCUM PROVISION DEPRECIATION - OTHER	(3,607,950)	(3,452,876)	0.957019	
21					
22	ACCUM PROVISION DEPRECIATION - TRANSMISSION				
23					
24	ACC PROV DEPR & AMORT - AVOIDED AFUDC - TRANS - FERC RECLASS	(184)	0	0.000000	
25	ACC PROV DEPR & AMORT - TRANS - ECRC	(5,192)	(4,950)	0.953303	
26	ACC PROV DEPR & AMORT - TRANS 2016 FLOWBACK	298,476	298,476	1.000000	
27	ACC PROV DEPR & AMORT - TRANSMISSION	(1,892,551)	(1,708,097)	0.902537	
28	ACC PROV DEPR & AMORT - TRANSMISSION - GSU	(140,139)	(134,033)	0.956423	
29	ACC PROV DEPR & AMORT - TRANSMISSION - OTHER RETAIL	(29,604)	(29,604)	1.000000	
30	ACC PROV DEPR & AMORT - TRANSMISSION - OTHER WHOLESALE	(1,064)	0	0.000000	
31	ACC PROV DEPR & AMORT - TRANSMISSION - SPPC	(6,072)	(6,072)	1.000000	
32	ACCUM PROVISION DEPRECIATION - TRANSMISSION	(1,776,331)	(1,584,280)	0.891883	
33					
34	ACCUM PROVISION DEPRECIATION - DISTRIBUTION				
35					

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: FLORIDA POWER & LIGHT COMPANY
AND SUBSIDIARIES (CONSOLIDATED)

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

Type of Data Shown:
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X Proj. Subsequent Yr Ended: 12/31/23

DOCKET NO.: 20210015-EI

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Witness: Scott R. Bores, Tara B. DuBose, Liz Fuentes

Line No.	DESCRIPTION	(1)	(2)	(3)	(4)
		TOTAL COMPANY (1)	FPSC JURISDICTIONAL	JURISDICTIONAL FACTOR	
1	ACC PROV DEPR & AMORT - DISTRIBUTION - ECRC	(2,561)	(2,442)		0.953303
2	ACC PROV DEPR & AMORT - DISTRIBUTION - SPPC	(63,794)	(63,794)		1.000000
3	ACC PROV DEPR & AMORT - DISTRIBUTION 2016 FLOWBACK	577,485	577,485		1.000000
4	ACC PROV DEPR & AMORT - DISTRIBUTION ACCT 360	(673)	(673)		1.000000
5	ACC PROV DEPR & AMORT - DISTRIBUTION ACCT 361	(93,922)	(93,922)		1.000000
6	ACC PROV DEPR & AMORT - DISTRIBUTION ACCT 362	(769,556)	(769,556)		1.000000
7	ACC PROV DEPR & AMORT - DISTRIBUTION ACCT 362 - ECCR	(5,040)	(5,040)		1.000000
8	ACC PROV DEPR & AMORT - DISTRIBUTION ACCT 363	(2,738)	(2,738)		1.000000
9	ACC PROV DEPR & AMORT - DISTRIBUTION ACCT 364	(749,958)	(749,958)		1.000000
10	ACC PROV DEPR & AMORT - DISTRIBUTION ACCT 365	(781,851)	(781,851)		1.000000
11	ACC PROV DEPR & AMORT - DISTRIBUTION ACCT 366	(568,716)	(568,716)		1.000000
12	ACC PROV DEPR & AMORT - DISTRIBUTION ACCT 367	(960,223)	(960,223)		1.000000
13	ACC PROV DEPR & AMORT - DISTRIBUTION ACCT 368	(1,195,579)	(1,195,579)		1.000000
14	ACC PROV DEPR & AMORT - DISTRIBUTION ACCT 369	(698,389)	(698,389)		1.000000
15	ACC PROV DEPR & AMORT - DISTRIBUTION ACCT 370	(502,672)	(500,837)		0.996349
16	ACC PROV DEPR & AMORT - DISTRIBUTION ACCT 370 - ECCR	21,182	21,182		1.000000
17	ACC PROV DEPR & AMORT - DISTRIBUTION ACCT 371	(47,335)	(47,335)		1.000000
18	ACC PROV DEPR & AMORT - DISTRIBUTION ACCT 371 - ECCR	(3,891)	(3,891)		1.000000
19	ACC PROV DEPR & AMORT - DISTRIBUTION ACCT 373	(120,399)	(120,399)		1.000000
20	ACCUM PROVISION DEPRECIATION - DISTRIBUTION	(5,968,632)	(5,966,677)		0.999672
21					
22	ACCUM PROVISION DEPRECIATION - GENERAL				
23					
24	ACC PROV DEPR & AMORT - GENERAL 2016 FLOWBACK	25,954	25,954		1.000000
25	ACC PROV DEPR & AMORT - GENERAL PLANT STRUCTURES	(197,141)	(191,054)		0.969122
26	ACC PROV DEPR & AMORT - GENERAL PLANT TRANSPORT EQUIP	(314,998)	(305,272)		0.969122
27	ACC PROV DEPR & AMORT - GENERAL PLT OTH (EXCL ECCR)	(500,333)	(484,883)		0.969122
28	ACC PROV DEPR & AMORT - GENERAL PLT OTH - CAPACITY	(3)	(2)		0.957777
29	ACC PROV DEPR & AMORT - GENERAL PLT OTH - ECCR	(168)	(168)		1.000000
30	ACC PROV DEPR & AMORT - GENERAL PLT OTH - ECRC	(1,338)	(1,275)		0.953303
31	ACC PROV DEPR & AMORT - PROPERTY UNDER CAPITAL LEASES	(142,544)	(138,142)		0.969122
32	ACCUM PROVISION DEPRECIATION - GENERAL	(1,130,569)	(1,094,842)		0.968399
33					
34	ACCUM PROVISION DEPRECIATION - NUCLEAR DECOMMISSIONING				
35					

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Witness: Scott R. Bores, Tara B. DuBose, Liz Fuentes

	(1)	(2)	(3)	(4)
Line No.	DESCRIPTION	TOTAL COMPANY (1)	FPSC JURISDICTIONAL	JURISDICTIONAL FACTOR
1	ACC PROV DEPR - DECOMMISSIONING RESERVE - ARO CONTRA	4,925,568	4,773,477	0.969122
2	ACC PROV DEPR - NUCLEAR DECOMMISSIONING RESERVE	(5,861,052)	(5,620,374)	0.958936
3	ACCUM PROVISION DEPRECIATION - NUCLEAR DECOMMISSIONING	(935,485)	(846,897)	0.905303
4				
5	ACQUISITION ADJUSTMENT - RESERVE			
6				
7	ACC PROV DEPR - AMORT ELECT PLANT	28,434	27,133	0.954258
8	ACC PROV DEPR - VERO AMORT ELECT PLANT	(16,748)	(16,748)	1.000000
9	ACQUISITION ADJUSTMENT - RESERVE	11,686	10,386	0.888707
10				
11	ACCUM PROVISION DEPRECIATION	(20,485,178)	(17,075,979)	0.833577
12				
13	NUCLEAR FUEL			
14				
15	ACCUM PROV FOR AMORT OF NUCLEAR FUEL ASSEMBLIES	(463,004)	(437,850)	0.945673
16	NUCLEAR FUEL ASSEMBLIES IN REACTOR	601,446	568,772	0.945673
17	NUCLEAR FUEL IN PROCESS	498,108	471,047	0.945673
18	SPENT NUCLEAR FUEL	78,419	74,159	0.945673
19	NUCLEAR FUEL	714,970	676,128	0.945673
20				
21	NUCLEAR FUEL	714,970	676,128	0.945673
22				
23	WORKING CAPITAL ASSETS			
24				
25	ACCRUED UTILITY REVENUES - FERC	(770)	0	0.000000
26	ACCRUED UTILITY REVENUES - FPSC	359,937	359,937	1.000000
27	ACCTS RECEIV FROM ASSOCIATED COMPANIES	28,301	27,438	0.969491
28	ACCUM PROVISION FR UNCOLLECTIBLE ACCTS	(10,280)	(10,280)	1.000000
29	ALLOWANCE INVENTORY	6,300	6,006	0.953303
30	CASH	58,222	56,446	0.969491
31	CLEARING ACCOUNTS - OTHER	16	15	0.969491
32	CUSTOMER ACCOUNTS RECEIVABLE	945,157	945,157	1.000000
33	DEFERRED LOSSES FROM DISPOSITION OF UTILITY PLT	13	13	0.969491
34	FUEL STOCK	155,187	148,788	0.958771
35	INTEREST AND DIVIDENDS RECEIVABLE	42	41	0.969491

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COMPANY: FLORIDA POWER & LIGHT COMPANY AND SUBSIDIARIES (CONSOLIDATED)		

DOCKET NO.: 20210015-EI (\$000) Witness: Scott R. Bores, Tara B. DuBose, Liz Fuentes

		(1)	(2)	(3)	(4)
Line No.	DESCRIPTION	TOTAL COMPANY (1)	FPSC JURISDICTIONAL	JURISDICTIONAL FACTOR	
1	MISC CUR & ACC ASSTS - JOB ACCT OTHER	37,999	36,840	0.969491	
2	MISC DEF DEBITS - 2021 RATE CASE	5,170	5,170	1.000000	
3	MISC DEF DEBITS - DEFERRED PENSION DEBIT	1,794,454	1,739,045	0.969122	
4	MISC DEF DEBITS - FIN 48 - INTEREST REC	758	735	0.969491	
5	MISC DEF DEBITS - GPIF	2,019	2,019	1.000000	
6	MISC DEF DEBITS - OTHER	236,666	229,445	0.969491	
7	MISC DEF DEBITS - STORM MAINT - OFFSET	(2,522,138)	(2,433,920)	0.965023	
8	MISC DEF DEBITS - STORM MAINTENANCE	2,522,140	2,433,922	0.965023	
9	Misc Def Debits SPC Funds - SFAS158 - LIFE	3,657	3,546	0.969491	
10	NOTES RECEIV FROM ASSOCIATED COMPANIES	160,000	155,119	0.969491	
11	OPERATING LEASES - REG ASSET	49,693	47,652	0.958936	
12	OTH ACCTS REC - EMPLOYEE LOAN	5	4	0.969122	
13	OTH ACCTS REC - MISCELLANEOUS	141,080	136,776	0.969491	
14	OTHER REG ASSETS - ARO ASSETS	79,784	77,320	0.969122	
15	OTHER REG ASSETS - CAPITAL RECOVERY - FERC RECLASS	711,849	0	0.000000	
16	OTHER REG ASSETS - CEDAR BAY - TAX GROSS UP	52,533	50,315	0.957777	
17	OTHER REG ASSETS - CEDAR BAY PPA LOSS - CAPACITY	83,652	80,120	0.957777	
18	OTHER REG ASSETS - CONVERTIBLE ITC DEPR LOSS	33,345	31,788	0.953303	
19	OTHER REG ASSETS - DEPREC SURPLUS FLOWBACK - FERC RECLASS	1,208,676	0	0.000000	
20	OTHER REG ASSETS - DEPREC SURPLUS FLOWBACK 2016 - FERC RECLASS	648,860	0	0.000000	
21	OTHER REG ASSETS - DISMANTLEMENT SURPLUS - FERC RECLASS	146,014	0	0.000000	
22	OTHER REG ASSETS - GULF LANDFILL/ASHPOND - ECRC	90,137	85,928	0.953303	
23	OTHER REG ASSETS - ICL	125,417	120,121	0.957777	
24	OTHER REG ASSETS - NUCLEAR MAINT RESERVE	92,138	88,354	0.958936	
25	OTHER REG ASSETS - OTHER	115,736	112,205	0.969491	
26	OTHER REG ASSETS - STORM DEFERRED - A03	144,754	0	0.000000	
27	OTHER REG ASSETS - UNDERRECOVERED CAP COSTS	10,230	10,230	1.000000	
28	OTHER REG ASSETS - UNDERRECOVERED CONSERVATION COSTS	377	377	1.000000	
29	OTHER REG ASSETS - UNDERRECOVERED ECRC COSTS	4,867	4,867	1.000000	
30	OTHER REG ASSETS - UNDERRECOVERED FUEL COST - FERC	205	0	0.000000	
31	OTHER REG ASSETS - UNDERRECOVERED FUEL COSTS - FPSC	12,819	12,819	1.000000	
32	OTHER SPECIAL DEPOSITS	2,164	2,098	0.969491	
33	PLANT MATERIALS & OPERATING SUPPLIES	591,041	570,368	0.965023	
34	PRELIM SURVEY & INVESTIGATION CHARGES & RIGHT OF WAY	38,504	37,329	0.969491	
35	PREPAYMENTS - GENERAL	66,718	64,683	0.969491	

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Line No.	DESCRIPTION	(1)	(2)	(3)	(4)
		TOTAL COMPANY	FPSC	JURISDICTIONAL	JURISDICTIONAL
		(1)	JURISDICTIONAL	FACTOR	
1	PREPAYMENTS - INTEREST PAPER & DEBT	8,391	8,098	0.965023	
2	PREPAYMENTS - SWAPC ECCR	32,689	32,689	1.000000	
3	RENTS RECEIVABLE	29,403	28,506	0.969491	
4	STORES EXPENSE	908	876	0.965023	
5	UNRECOVERED PLANT & REGULATORY COSTS	24,503	23,755	0.969491	
6	UNRECOVERED PLANT & REGULATORY COSTS - ECRC	183,087	174,537	0.953303	
7	WORKING FUNDS	117	113	0.969491	
8	WORKING CAPITAL ASSETS	8,512,546	5,507,411	0.646976	
9					
10	WORKING CAPITAL LIABILITIES				
11					
12	ACC MISC OPER PROV - DEFERRED COMPENSATION	(36,138)	(35,022)	0.969122	
13	ACC MISC OPER PROV - MISCELLANEOUS OPER RESERVES	(207,537)	(201,205)	0.969491	
14	ACC PROV PENS & BENEFITS - SFAS 158	(1,070)	(1,037)	0.969122	
15	ACCTS PAY - GENERAL	(790,779)	(766,653)	0.969491	
16	ACCTS PAYABLE - ASSOCIATED COMPANIES	(38,285)	(37,117)	0.969491	
17	ACCUM PROV INJURIES & DAMAGES - WORKERS COMPENSATION	(23,600)	(22,871)	0.969122	
18	ACCUM PROV PEN/BENFS-POST RETIREMENT BENEFITS	(133,564)	(129,440)	0.969122	
19	ACCUM PROV PROPERTY INSUR - OFFSET - STORM DEFERRED - A03	(144,754)	0	0.000000	
20	ACCUM PROVISION FOR PROPERTY INSURANCE	(7,885)	(7,885)	1.000000	
21	CUSTOMER ADVANCES FOR CONSTRUCTION	(1,240)	(1,202)	0.969491	
22	CUSTOMER DEPOSITS - MARGIN CALL COLLATERAL	(3)	(3)	0.969491	
23	CUSTOMER DEPOSITS - NON-ELECTRIC	(74)	(72)	0.969491	
24	DEFERRED GAINS FUTURE USE	(28,307)	(27,444)	0.969491	
25	INTEREST ACCRUED ON CUSTOMER DEPOSITS	(5,297)	(5,297)	1.000000	
26	INTEREST ACCRUED ON LONG - TERM DEBT	(196,355)	(190,364)	0.969491	
27	MISC CURR & ACC LIAB - JOBBING ACCOUNTS ADVANCED	(26,443)	(25,636)	0.969491	
28	MISC CURR & ACC LIAB - MISCELLANEOUS - FERC	(400)	0	0.000000	
29	MISC CURR & ACC LIAB - OTHER	(642,180)	(622,587)	0.969491	
30	MISC CURR & ACC LIAB - POLE ATTACHMENT RENTALS	(5,547)	(5,547)	1.000000	
31	MISC CURR & ACC LIAB - POLE ATTCH RENT - PHONE	(9,901)	(9,901)	1.000000	
32	OTHER DEFD CREDITS - Deferred Transmission Credit	(9,275)	(8,371)	0.902537	
33	OTHER DEFD CREDITS - GULF LANDFILL/ASHPOND - ECRC	(16,347)	(15,583)	0.953303	
34	OTHER DEFD CREDITS - INCOME TAX PAYABLE - FIN48	(52,098)	(50,509)	0.969491	
35	OTHER DEFD CREDITS - OTHER	(173,829)	(168,526)	0.969491	

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Line No.	DESCRIPTION	(1) TOTAL COMPANY (1)	(2) FPSC JURISDICTIONAL	(3) JURISDICTIONAL FACTOR	(4)
1	OTHER NON CURRENT LIABILITY - ARO LIABILITY	(2,785,384)	(2,699,377)		0.969122
2	OTHER REG LIAB - ARO LIABILITY	(2,547,354)	(2,468,697)		0.969122
3	OTHER REG LIAB - BASE	(3)	(3)		1.000000
4	OTHER REG LIAB - CONVERTIBLE ITC GROSS-UP	(66,689)	(63,575)		0.953303
5	OTHER REG LIAB - COST RECOVERY - ECRC	(6,186)	(5,897)		0.953303
6	OTHER REG LIAB - DEFERRED TAX CAPACITY - CEDAR BAY	(1,096)	(1,049)		0.957777
7	OTHER REG LIAB - DEFERRED GAIN LAND SALES - PIS	(3,310)	(3,209)		0.969491
8	OTHER REG LIAB - GAINS ON SALE EMISSION ALLOW	(0)	(0)		0.953303
9	OTHER REG LIAB - INTEREST INCOME - FIN 48	(798)	(774)		0.969491
10	OTHER REG LIAB - NCRC AVOIDED AFUDC	(102,478)	0		0.000000
11	OTHER REG LIAB - NUCLEAR COST RECOVERY	(241,631)	(241,631)		1.000000
12	OTHER REG LIAB - OVERRECOVERED CAPACITY REVENUES	(15)	(15)		1.000000
13	OTHER REG LIAB - OVERRECOVERED ECCR REVENUES	(1,182)	(1,182)		1.000000
14	OTHER REG LIAB - OVERRECOVERED ENVIRONMENTAL REVENUES	(1,023)	(1,023)		1.000000
15	OTHER REG LIAB - OVERRECOVERED FUEL REVENUES FERC	(143)	0		0.000000
16	OTHER REG LIAB - OVERRECOVERED FUEL REVENUES FPSC	(1,587)	(1,587)		1.000000
17	OTHER REG LIAB - OVERRECOVERED SPPC REVENUES	(5,607)	(5,607)		1.000000
18	OTHER REG LIAB - SWAPC ECCR	(30,763)	(30,763)		1.000000
19	OTHER REG LIAB - TAX AUDIT REFUND INTEREST	(295)	(286)		0.969491
20	TAX COLLECTIONS PAYABLE	(105,275)	(102,063)		0.969491
21	TAXES ACCRUED - CITY & COUNTY REAL & PERSONAL PROPERTY	(305,847)	(295,230)		0.965286
22	TAXES ACCRUED - FEDERAL INCOME TAXES	(16,100)	(15,609)		0.969491
23	TAXES ACCRUED - OTHER	(11,732)	(11,374)		0.969491
24	TAXES ACCRUED - REVENUE TAXES	(105,490)	(105,490)		1.000000
25	TAXES ACCRUED - STATE INCOME TAXES	(3,523)	(3,415)		0.969491
26	WORKING CAPITAL LIABILITIES	(8,894,418)	(8,390,129)		0.943303
27					
28	TOTAL WORKING CAPITAL	(381,872)	(2,882,718)		7.548907
29					
30	TOTAL RATE BASE	63,034,584	60,834,427		0.965096
31					
32	NOTE:				
33	(1) RATE BASE IS PRESENTED IN THIS MFR ON A TOTAL SYSTEM BASIS (EXCLUDING NON-UTILITY BALANCES) AND DOES NOT CONTAIN ANY				
34	COMMISSION OR COMPANY ADJUSTMENTS. HOWEVER, IN ORDER TO MAINTAIN A BALANCED CAPITAL STRUCTURE REFLECTING FPL'S				
35	PROPOSED EQUITY RATIO ON A JURISDICTIONAL ADJUSTED BASIS, THE FORECASTED AMOUNTS FOR CERTAIN LINE ITEMS ARE SLIGHTLY				
36	DIFFERENT BETWEEN THE "WITH" AND "WITHOUT" RSAM VERSIONS OF THIS MFR.				
37	NOTE: TOTALS MAY NOT ADD DUE TO ROUNDING.				

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		TOTAL COMPANY (1)	FPSC JURISDICTIONAL	JURISDICTIONAL FACTOR	
1	ELECTRIC PLANT IN SERVICE INTANGIBLE				
2					
3	PLT IN SERV - INTAN - CAPACITY	1,979	1,896	0.957777	
4	PLT IN SERV - INTAN - ECCR	10,327	10,327	1.000000	
5	PLT IN SERV - INTANGIBLE	2,108,554	2,043,447	0.969122	
6	PLT IN SERV - INTANGIBLE ARO	430,880	417,575	0.969122	
7	PLT IN SERV - NCRC AVOIDED AFUDC - INTANG - FERC RECLASS	26,141	0	0.000000	
8	ELECTRIC PLANT IN SERVICE INTANGIBLE	2,577,882	2,473,245	0.959410	
9					
10	ELECTRIC PLANT IN SERVICE PRODUCTION - STEAM				
11					
12	PLT IN SERV - STEAM	1,169,746	1,121,614	0.958853	
13	PLT IN SERV - STEAM - CAPACITY	(1,256)	(1,203)	0.957777	
14	PLT IN SERV - STEAM - ECRC	1,060,336	1,010,822	0.953303	
15	PLT IN SERV - STEAM MARTIN PIPELINE	371	355	0.956971	
16	ELECTRIC PLANT IN SERVICE PRODUCTION - STEAM	2,229,197	2,131,588	0.956213	
17					
18	ELECTRIC PLANT IN SERVICE PRODUCTION - NUCLEAR				
19					
20	PLT IN SERV - NCRC AVOIDED AFUDC - NUCLEAR - FERC RECLASS	143,456	0	0.000000	
21	PLT IN SERV - NUCLEAR - CAPACITY	154,586	148,059	0.957777	
22	PLT IN SERV - NUCLEAR - ECRC	119,688	114,099	0.953303	
23	PLT IN SERV - NUCLEAR ST LUCIE 1	1,781,624	1,708,463	0.958936	
24	PLT IN SERV - NUCLEAR ST LUCIE 2	2,056,797	1,972,336	0.958936	
25	PLT IN SERV - NUCLEAR ST LUCIE COM	566,613	543,346	0.958936	
26	PLT IN SERV - NUCLEAR TURKEY PT	4,201,082	4,028,569	0.958936	
27	ELECTRIC PLANT IN SERVICE PRODUCTION - NUCLEAR	9,023,845	8,514,872	0.943597	
28					
29	ELECTRIC PLANT IN SERVICE PRODUCTION - OTHER				
30					
31	PLT IN SERV - OTH PROD - CAPACITY	8,588	8,226	0.957777	
32	PLT IN SERV - OTH PROD - ECRC	841,311	802,025	0.953303	
33	PLT IN SERV - OTHER PRODUCTION	21,311,127	20,355,343	0.955151	
34	ELECTRIC PLANT IN SERVICE PRODUCTION - OTHER	22,161,026	21,165,593	0.955082	
35					

FLORIDA PUBLIC SERVICE COMMISSION
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AND SUBSIDIARIES (CONSOLIDATED)

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Witness: Scott R. Bores, Tara B. DuBose, Liz Fuentes

Line No.	DESCRIPTION	(1)	(2)	(3)	(4)
		TOTAL COMPANY (1)	FPSC JURISDICTIONAL	JURISDICTIONAL FACTOR	
1	ELECTRIC PLANT IN SERVICE TRANSMISSION				
2					
3	PLT IN SERV - AVOIDED AFUDC - TRANS - FERC RECLASS	762	0	0.000000	
4	PLT IN SERV - TRANSMISSION	10,608,691	9,574,734	0.902537	
5	PLT IN SERV - TRANSMISSION - ECRC	18,004	17,164	0.953303	
6	PLT IN SERV - TRANSMISSION - GSU	662,115	632,508	0.955285	
7	PLT IN SERV - TRANSMISSION - OTHER RETAIL	70,816	70,816	1.000000	
8	PLT IN SERV - TRANSMISSION - OTHER WHOLESALE	2,065	0	0.000000	
9	PLT IN SERV - TRANSMISSION - SPPC	210,209	210,209	1.000000	
10	ELECTRIC PLANT IN SERVICE TRANSMISSION	11,572,662	10,505,431	0.907780	
11					
12	ELECTRIC PLANT IN SERVICE DISTRIBUTION				
13					
14	PLT IN SERV - DISTRIBUTION - ECRC	10,773	10,270	0.953303	
15	PLT IN SERV - DISTRIBUTION - SPPC	2,138,380	2,138,380	1.000000	
16	PLT IN SERV - DISTRIBUTION ACCT 360	115,529	115,529	1.000000	
17	PLT IN SERV - DISTRIBUTION ACCT 361	391,543	391,543	1.000000	
18	PLT IN SERV - DISTRIBUTION ACCT 362	3,464,251	3,464,251	1.000000	
19	PLT IN SERV - DISTRIBUTION ACCT 362 - ECCR	30,154	30,154	1.000000	
20	PLT IN SERV - DISTRIBUTION ACCT 363	4,106	4,106	1.000000	
21	PLT IN SERV - DISTRIBUTION ACCT 364	3,749,956	3,749,956	1.000000	
22	PLT IN SERV - DISTRIBUTION ACCT 365	4,414,285	4,414,285	1.000000	
23	PLT IN SERV - DISTRIBUTION ACCT 366	2,184,197	2,184,197	1.000000	
24	PLT IN SERV - DISTRIBUTION ACCT 367	4,566,163	4,566,163	1.000000	
25	PLT IN SERV - DISTRIBUTION ACCT 368	3,636,372	3,636,372	1.000000	
26	PLT IN SERV - DISTRIBUTION ACCT 369	1,612,628	1,612,628	1.000000	
27	PLT IN SERV - DISTRIBUTION ACCT 370	993,772	990,144	0.996349	
28	PLT IN SERV - DISTRIBUTION ACCT 371	115,034	115,034	1.000000	
29	PLT IN SERV - DISTRIBUTION ACCT 371 - ECCR	5,347	5,347	1.000000	
30	PLT IN SERV - DISTRIBUTION ACCT 373	838,634	838,634	1.000000	
31	ELECTRIC PLANT IN SERVICE DISTRIBUTION	28,271,125	28,266,994	0.999854	
32					
33	ELECTRIC PLANT IN SERVICE GENERAL				
34					
35	PLT IN SERV - GENERAL PLANT OTHER (EXCL ECCR)	1,204,358	1,167,170	0.969122	

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Line No.	DESCRIPTION	(1)	(2)	(3)	(4)
		TOTAL COMPANY (1)	FPSC JURISDICTIONAL	JURISDICTIONAL FACTOR	
1	PLT IN SERV - GENERAL PLANT OTHER - CAPACITY	0	0	0.957777	
2	PLT IN SERV - GENERAL PLANT OTHER - ECCR	129	129	1.000000	
3	PLT IN SERV - GENERAL PLANT OTHER - ECRC	9,403	8,964	0.953303	
4	PLT IN SERV - GENERAL PLANT STRUCTURES	1,205,426	1,168,206	0.969122	
5	PLT IN SERV - GENERAL PLANT TRANSPORTATION EQUIP	626,126	606,793	0.969122	
6	PROPERTY UNDER CAPITAL LEASES	321,325	311,403	0.969122	
7	ELECTRIC PLANT IN SERVICE GENERAL	3,366,767	3,262,664	0.969079	
8					
9	ACQUISITION ADJUSTMENT PLANT				
10					
11	ACQUISITION ADJUSTMENT VERO	110,640	110,640	1.000000	
12	ACQUISITION ADJUSTMENT PLANT	110,640	110,640	1.000000	
13					
14	PLANT IN SERVICE	79,313,145	76,431,027	0.963662	
15					
16					
17	ELECTRIC PLANT HELD FOR FUTURE USE				
18					
19	PLT FUTURE USE - DISTRIBUTION	22,846	22,846	1.000000	
20	PLT FUTURE USE - GENERAL	12,101	11,727	0.969122	
21	PLT FUTURE USE - OTHER PRODUCTION	572,982	547,697	0.955870	
22	PLT FUTURE USE - TRANSMISSION	32,592	29,535	0.906225	
23	ELECTRIC PLANT HELD FOR FUTURE USE	640,522	611,806	0.955168	
24					
25	ELECTRIC PLANT HELD FOR FUTURE USE	640,522	611,806	0.955168	
26					
27					
28	CONSTRUCTION WORK IN PROGRESS				
29					
30	CWIP - CAPACITY CLAUSE	5,824	5,578	0.957777	
31	CWIP - CONSERVATION CLAUSE	2,212	2,212	1.000000	
32	CWIP - DISTRIBUTION	343,516	343,516	1.000000	
33	CWIP - ENVIRONMENTAL CLAUSE	143,124	136,440	0.953303	
34	CWIP - GENERAL	137,404	133,161	0.969122	
35					

FLORIDA PUBLIC SERVICE COMMISSION
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Witness: Scott R. Bores, Tara B. DuBose, Liz Fuentes

Line No.	DESCRIPTION	(1)	(2)	(3)	(4)
		TOTAL COMPANY (1)	FPSC JURISDICTIONAL	JURISDICTIONAL FACTOR	
1	CWIP - INTANGIBLE PLANT	137,667	133,416	0.969122	
2	CWIP - NUCLEAR	649,521	622,849	0.958936	
3	CWIP - OTHER PRODUCTION	561,090	537,491	0.957942	
4	CWIP - STEAM (EXCL COAL)	18,877	18,083	0.957916	
5	CWIP - STORM PROTECTION CLAUSE	249,001	249,001	1.000000	
6	CWIP - TRANSMISSION	984,763	892,417	0.906225	
7	CONSTRUCTION WORK IN PROGRESS	3,232,998	3,074,164	0.950871	
8					
9	CONSTRUCTION WORK IN PROGRESS	3,232,998	3,074,164	0.950871	
10					
11	ACCUM PROVISION DEPRECIATION - INTANGIBLE				
12					
13	ACC AMORT - INTANGIBLE - CAPACITY	(880)	(843)	0.957777	
14	ACC AMORT - INTANGIBLE -ECCR	(5,699)	(5,699)	1.000000	
15	ACC PROV DEPR & AMORT - INTANGIBLE	(936,573)	(907,654)	0.969122	
16	ACC PROV DEPR & AMORT - INTANGIBLE ARO	(103,494)	(100,298)	0.969122	
17	ACC PROV DEPR & AMORT - SURPLUS FLOWBACK - FERC RECLASS	(1,857,535)	0	0.000000	
18	ACC PROV DEPR - CAPITAL RECOVERY - FERC RECLASS	(711,849)	0	0.000000	
19	ACC PROV DEPR - ITC INTEREST SYNCHRONIZATION	(6,780)	(6,570)	0.969122	
20	ACCUM PROVISION DEPRECIATION - INTANGIBLE	(3,622,810)	(1,021,064)	0.281843	
21					
22	ACCUM PROVISION DEPRECIATION - STEAM				
23					
24	ACC PROV DEPR & AMORT - COAL CARS	(0)	(0)	0.956971	
25	ACC PROV DEPR & AMORT - STEAM	407,376	387,719	0.951747	
26	ACC PROV DEPR & AMORT - STEAM - CAPACITY	437	418	0.957777	
27	ACC PROV DEPR & AMORT - STEAM - ECRG	720,016	686,394	0.953303	
28	ACC PROV DEPR & AMORT - STEAM 2016 FLOWBACK	71,375	71,375	1.000000	
29	ACC PROV DEPR & AMORT - STEAM MARTIN PIPELINE	(371)	(355)	0.956971	
30	ACC PROV DEPR - FOSSIL DECOM	(217,857)	(208,252)	0.955914	
31	ACC PROV DEPR - SURPLUS DISMANTLEMENT - FERC RECLASS	(146,014)	0	0.000000	
32	ACCUM PROVISION DEPRECIATION - STEAM	834,961	937,298	1.122565	
33					
34	ACCUM PROVISION DEPRECIATION - NUCLEAR				
35					

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Witness: Scott R. Bores, Tara B. DuBose, Liz Fuentes

Line No.	DESCRIPTION	(1)	(2)	(3)	(4)
		TOTAL COMPANY (1)	FPSC JURISDICTIONAL	JURISDICTIONAL FACTOR	
1	ACC PROV DEPR & AMORT - NCRC AVOIDED AFUDC - INTANG - FERC RECLASS	(12,357)	0	0.000000	
2	ACC PROV DEPR & AMORT - NCRC AVOIDED AFUDC - NUCL - FERC RECLASS	(52,639)	0	0.000000	
3	ACC PROV DEPR & AMORT - NUCLEAR - CAPACITY	(23,195)	(22,215)	0.957777	
4	ACC PROV DEPR & AMORT - NUCLEAR - ECRC	(17,408)	(16,595)	0.953303	
5	ACC PROV DEPR & AMORT - NUCLEAR 2016 FLOWBACK	(136,261)	(136,261)	1.000000	
6	ACC PROV DEPR & AMORT - ST LUCIE 1	(823,129)	(789,328)	0.958936	
7	ACC PROV DEPR & AMORT - ST LUCIE 2	(915,911)	(878,300)	0.958936	
8	ACC PROV DEPR & AMORT - ST LUCIE COM	(311,695)	(298,896)	0.958936	
9	ACC PROV DEPR & AMORT - TURKEY POINT	(1,997,454)	(1,915,431)	0.958936	
10	ACCUM PROVISION DEPRECIATION - NUCLEAR	(4,290,049)	(4,057,026)	0.945683	
11					
12	ACCUM PROVISION DEPRECIATION - OTHER				
13					
14	ACC PROV DEPR & AMORT - DISMANTLEMENT -OTH	(128,999)	(123,115)	0.954387	
15	ACC PROV DEPR & AMORT - DISMANTLEMENT -OTHER PROD (ECRC)	(46,251)	(44,091)	0.953303	
16	ACC PROV DEPR & AMORT - OTH PROD	(2,961,003)	(2,827,206)	0.954814	
17	ACC PROV DEPR & AMORT - OTH PROD - CAPACITY	(1,486)	(1,423)	0.957777	
18	ACC PROV DEPR & AMORT - OTH PROD - ECRC	(282,042)	(268,871)	0.953303	
19	ACC PROV DEPR & AMORT - OTHER 2016 FLOWBACK	(188,169)	(188,169)	1.000000	
20	ACCUM PROVISION DEPRECIATION - OTHER	(3,607,950)	(3,452,876)	0.957019	
21					
22	ACCUM PROVISION DEPRECIATION - TRANSMISSION				
23					
24	ACC PROV DEPR & AMORT - AVOIDED AFUDC - TRANS - FERC RECLASS	(184)	0	0.000000	
25	ACC PROV DEPR & AMORT - TRANS - ECRC	(5,192)	(4,950)	0.953303	
26	ACC PROV DEPR & AMORT - TRANS 2016 FLOWBACK	298,476	298,476	1.000000	
27	ACC PROV DEPR & AMORT - TRANSMISSION	(1,892,551)	(1,708,097)	0.902537	
28	ACC PROV DEPR & AMORT - TRANSMISSION - GSU	(140,139)	(134,033)	0.956423	
29	ACC PROV DEPR & AMORT - TRANSMISSION - OTHER RETAIL	(29,604)	(29,604)	1.000000	
30	ACC PROV DEPR & AMORT - TRANSMISSION - OTHER WHOLESAL	(1,064)	0	0.000000	
31	ACC PROV DEPR & AMORT - TRANSMISSION - SPPC	(6,072)	(6,072)	1.000000	
32	ACCUM PROVISION DEPRECIATION - TRANSMISSION	(1,776,331)	(1,584,280)	0.891883	
33					
34	ACCUM PROVISION DEPRECIATION - DISTRIBUTION				
35					

FLORIDA PUBLIC SERVICE COMMISSION
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Line No.	DESCRIPTION	(1)	(2)	(3)	(4)
		TOTAL COMPANY (1)	FPSC JURISDICTIONAL	JURISDICTIONAL FACTOR	
1	ACC PROV DEPR & AMORT - DISTRIBUTION - ECRC	(2,561)	(2,442)	0.953303	
2	ACC PROV DEPR & AMORT - DISTRIBUTION - SPPC	(63,794)	(63,794)	1.000000	
3	ACC PROV DEPR & AMORT - DISTRIBUTION 2016 FLOWBACK	577,485	577,485	1.000000	
4	ACC PROV DEPR & AMORT - DISTRIBUTION ACCT 360	(673)	(673)	1.000000	
5	ACC PROV DEPR & AMORT - DISTRIBUTION ACCT 361	(93,922)	(93,922)	1.000000	
6	ACC PROV DEPR & AMORT - DISTRIBUTION ACCT 362	(769,556)	(769,556)	1.000000	
7	ACC PROV DEPR & AMORT - DISTRIBUTION ACCT 362 - ECCR	(5,040)	(5,040)	1.000000	
8	ACC PROV DEPR & AMORT - DISTRIBUTION ACCT 363	(2,738)	(2,738)	1.000000	
9	ACC PROV DEPR & AMORT - DISTRIBUTION ACCT 364	(749,958)	(749,958)	1.000000	
10	ACC PROV DEPR & AMORT - DISTRIBUTION ACCT 365	(781,851)	(781,851)	1.000000	
11	ACC PROV DEPR & AMORT - DISTRIBUTION ACCT 366	(568,716)	(568,716)	1.000000	
12	ACC PROV DEPR & AMORT - DISTRIBUTION ACCT 367	(960,223)	(960,223)	1.000000	
13	ACC PROV DEPR & AMORT - DISTRIBUTION ACCT 368	(1,195,579)	(1,195,579)	1.000000	
14	ACC PROV DEPR & AMORT - DISTRIBUTION ACCT 369	(698,389)	(698,389)	1.000000	
15	ACC PROV DEPR & AMORT - DISTRIBUTION ACCT 370	(502,672)	(500,837)	0.996349	
16	ACC PROV DEPR & AMORT - DISTRIBUTION ACCT 370 - ECCR	21,182	21,182	1.000000	
17	ACC PROV DEPR & AMORT - DISTRIBUTION ACCT 371	(47,335)	(47,335)	1.000000	
18	ACC PROV DEPR & AMORT - DISTRIBUTION ACCT 371 - ECCR	(3,891)	(3,891)	1.000000	
19	ACC PROV DEPR & AMORT - DISTRIBUTION ACCT 373	(120,399)	(120,399)	1.000000	
20	ACCUM PROVISION DEPRECIATION - DISTRIBUTION	(5,968,632)	(5,966,677)	0.999672	
21					
22	ACCUM PROVISION DEPRECIATION - GENERAL				
23					
24	ACC PROV DEPR & AMORT - GENERAL 2016 FLOWBACK	25,954	25,954	1.000000	
25	ACC PROV DEPR & AMORT - GENERAL PLANT STRUCTURES	(197,141)	(191,054)	0.969122	
26	ACC PROV DEPR & AMORT - GENERAL PLANT TRANSPORT EQUIP	(314,998)	(305,272)	0.969122	
27	ACC PROV DEPR & AMORT - GENERAL PLT OTH (EXCL ECCR)	(500,333)	(484,883)	0.969122	
28	ACC PROV DEPR & AMORT - GENERAL PLT OTH - CAPACITY	(3)	(2)	0.957777	
29	ACC PROV DEPR & AMORT - GENERAL PLT OTH - ECCR	(168)	(168)	1.000000	
30	ACC PROV DEPR & AMORT - GENERAL PLT OTH - ECRC	(1,338)	(1,275)	0.953303	
31	ACC PROV DEPR & AMORT - PROPERTY UNDER CAPITAL LEASES	(142,544)	(138,142)	0.969122	
32	ACCUM PROVISION DEPRECIATION - GENERAL	(1,130,569)	(1,094,842)	0.968399	
33					
34	ACCUM PROVISION DEPRECIATION - NUCLEAR DECOMMISSIONING				
35					

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Line No.	DESCRIPTION	(1)	(2)	(3)	(4)
		TOTAL COMPANY (1)	FPSC JURISDICTIONAL	JURISDICTIONAL FACTOR	
1	ACC PROV DEPR - DECOMMISSIONING RESERVE - ARO CONTRA	4,925,568	4,773,477		0.969122
2	ACC PROV DEPR - NUCLEAR DECOMMISSIONING RESERVE	(5,861,052)	(5,620,374)		0.958936
3	ACCUM PROVISION DEPRECIATION - NUCLEAR DECOMMISSIONING	(935,485)	(846,897)		0.905303
4					
5	ACQUISITION ADJUSTMENT - RESERVE				
6					
7	ACC PROV DEPR - AMORT ELECT PLANT	28,434	27,133		0.954258
8	ACC PROV DEPR - VERO AMORT ELECT PLANT	(16,748)	(16,748)		1.000000
9	ACQUISITION ADJUSTMENT - RESERVE	11,686	10,386		0.888707
10					
11	ACCUM PROVISION DEPRECIATION	(20,485,178)	(17,075,979)		0.833577
12					
13	NUCLEAR FUEL				
14					
15	ACCUM PROV FOR AMORT OF NUCLEAR FUEL ASSEMBLIES	(463,004)	(437,850)		0.945673
16	NUCLEAR FUEL ASSEMBLIES IN REACTOR	601,446	568,772		0.945673
17	NUCLEAR FUEL IN PROCESS	498,108	471,047		0.945673
18	SPENT NUCLEAR FUEL	78,419	74,159		0.945673
19	NUCLEAR FUEL	714,970	676,128		0.945673
20					
21	NUCLEAR FUEL	714,970	676,128		0.945673
22					
23	WORKING CAPITAL ASSETS				
24					
25	ACCRUED UTILITY REVENUES - FERC	(770)	0		0.000000
26	ACCRUED UTILITY REVENUES - FPSC	359,937	359,937		1.000000
27	ACCTS RECEIV FROM ASSOCIATED COMPANIES	28,301	27,438		0.969491
28	ACCUM PROVISION FR UNCOLLECTIBLE ACCTS	(10,280)	(10,280)		1.000000
29	ALLOWANCE INVENTORY	6,300	6,006		0.953303
30	CASH	58,222	56,446		0.969491
31	CLEARING ACCOUNTS - OTHER	16	15		0.969491
32	CUSTOMER ACCOUNTS RECEIVABLE	945,157	945,157		1.000000
33	DEFERRED LOSSES FROM DISPOSITION OF UTILITY PLT	13	13		0.969491
34	FUEL STOCK	155,187	148,788		0.958771
35	INTEREST AND DIVIDENDS RECEIVABLE	42	41		0.969491

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		(1)	(2)	(3)	(4)
Line No.	DESCRIPTION	TOTAL COMPANY (1)	FPSC JURISDICTIONAL	JURISDICTIONAL FACTOR	
1	MISC CUR & ACC ASSTS - JOB ACCT OTHER	37,999	36,840	0.969491	
2	MISC DEF DEBITS - 2021 RATE CASE	5,170	5,170	1.000000	
3	MISC DEF DEBITS - DEFERRED PENSION DEBIT	1,794,454	1,739,045	0.969122	
4	MISC DEF DEBITS - FIN 48 - INTEREST REC	758	735	0.969491	
5	MISC DEF DEBITS - GPIF	2,019	2,019	1.000000	
6	MISC DEF DEBITS - OTHER	236,666	229,445	0.969491	
7	MISC DEF DEBITS - STORM MAINT - OFFSET	(2,522,138)	(2,433,920)	0.965023	
8	MISC DEF DEBITS - STORM MAINTENANCE	2,522,140	2,433,922	0.965023	
9	Misc Def Debits SPC Funds - SFAS158 - LIFE	3,657	3,546	0.969491	
10	NOTES RECEIV FROM ASSOCIATED COMPANIES	160,000	155,119	0.969491	
11	OPERATING LEASES - REG ASSET	49,693	47,652	0.958936	
12	OTH ACCTS REC - EMPLOYEE LOAN	5	4	0.969122	
13	OTH ACCTS REC - MISCELLANEOUS	141,080	136,776	0.969491	
14	OTHER REG ASSETS - ARO ASSETS	79,784	77,320	0.969122	
15	OTHER REG ASSETS - CAPITAL RECOVERY - FERC RECLASS	711,849	0	0.000000	
16	OTHER REG ASSETS - CEDAR BAY - TAX GROSS UP	52,533	50,315	0.957777	
17	OTHER REG ASSETS - CEDAR BAY PPA LOSS - CAPACITY	83,652	80,120	0.957777	
18	OTHER REG ASSETS - CONVERTIBLE ITC DEPR LOSS	33,345	31,788	0.953303	
19	OTHER REG ASSETS - DEPREC SURPLUS FLOWBACK - FERC RECLASS	1,208,676	0	0.000000	
20	OTHER REG ASSETS - DEPREC SURPLUS FLOWBACK 2016 - FERC RECLASS	648,860	0	0.000000	
21	OTHER REG ASSETS - DISMANTLEMENT SURPLUS - FERC RECLASS	146,014	0	0.000000	
22	OTHER REG ASSETS - GULF LANDFILL/ASHPOND - ECRC	90,137	85,928	0.953303	
23	OTHER REG ASSETS - ICL	125,417	120,121	0.957777	
24	OTHER REG ASSETS - NUCLEAR MAINT RESERVE	92,138	88,354	0.958936	
25	OTHER REG ASSETS - OTHER	115,736	112,205	0.969491	
26	OTHER REG ASSETS - STORM DEFERRED - A03	144,754	0	0.000000	
27	OTHER REG ASSETS - UNDERRECOVERED CAP COSTS	10,230	10,230	1.000000	
28	OTHER REG ASSETS - UNDERRECOVERED CONSERVATION COSTS	377	377	1.000000	
29	OTHER REG ASSETS - UNDERRECOVERED ECRC COSTS	4,867	4,867	1.000000	
30	OTHER REG ASSETS - UNDERRECOVERED FUEL COST - FERC	205	0	0.000000	
31	OTHER REG ASSETS - UNDERRECOVERED FUEL COSTS - FPSC	12,819	12,819	1.000000	
32	OTHER SPECIAL DEPOSITS	2,164	2,098	0.969491	
33	PLANT MATERIALS & OPERATING SUPPLIES	591,041	570,368	0.965023	
34	PRELIM SURVEY & INVESTIGATION CHARGES & RIGHT OF WAY	38,504	37,329	0.969491	
35	PREPAYMENTS - GENERAL	66,718	64,683	0.969491	

FLORIDA PUBLIC SERVICE COMMISSION
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DOCKET NO.: 20210015-EI (\$000) Witness: Scott R. Bores, Tara B. DuBose, Liz Fuentes

Line No.	DESCRIPTION	(1)	(2)	(3)	(4)
		TOTAL COMPANY (1)	FPSC JURISDICTIONAL	JURISDICTIONAL FACTOR	
1	PREPAYMENTS - INTEREST PAPER & DEBT	8,391	8,098	0.965023	
2	PREPAYMENTS - SWAPC ECCR	32,689	32,689	1.000000	
3	RENTS RECEIVABLE	29,403	28,506	0.969491	
4	STORES EXPENSE	908	876	0.965023	
5	UNRECOVERED PLANT & REGULATORY COSTS	24,503	23,755	0.969491	
6	UNRECOVERED PLANT & REGULATORY COSTS - ECRC	183,087	174,537	0.953303	
7	WORKING FUNDS	117	113	0.969491	
8	WORKING CAPITAL ASSETS	8,512,545	5,507,410	0.646976	
9					
10	WORKING CAPITAL LIABILITIES				
11					
12	ACC MISC OPER PROV - DEFERRED COMPENSATION	(36,138)	(35,022)	0.969122	
13	ACC MISC OPER PROV - MISCELLANEOUS OPER RESERVES	(207,537)	(201,205)	0.969491	
14	ACC PROV PENS & BENEFITS - SFAS 158	(1,070)	(1,037)	0.969122	
15	ACCTS PAY - GENERAL	(790,779)	(766,653)	0.969491	
16	ACCTS PAYABLE - ASSOCIATED COMPANIES	(38,285)	(37,117)	0.969491	
17	ACCUM PROV INJURIES & DAMAGES - WORKERS COMPENSATION	(23,600)	(22,871)	0.969122	
18	ACCUM PROV PEN/BENFS-POST RETIREMENT BENEFITS	(133,564)	(129,440)	0.969122	
19	ACCUM PROV PROPERTY INSUR - OFFSET - STORM DEFERRED - A03	(144,754)	0	0.000000	
20	ACCUM PROVISION FOR PROPERTY INSURANCE	(7,885)	(7,885)	1.000000	
21	CUSTOMER ADVANCES FOR CONSTRUCTION	(1,240)	(1,202)	0.969491	
22	CUSTOMER DEPOSITS - MARGIN CALL COLLATERAL	(3)	(3)	0.969491	
23	CUSTOMER DEPOSITS - NON-ELECTRIC	(74)	(72)	0.969491	
24	DEFERRED GAINS FUTURE USE	(28,307)	(27,444)	0.969491	
25	INTEREST ACCRUED ON CUSTOMER DEPOSITS	(5,297)	(5,297)	1.000000	
26	INTEREST ACCRUED ON LONG - TERM DEBT	(196,355)	(190,364)	0.969491	
27	MISC CURR & ACC LIAB - JOBBING ACCOUNTS ADVANCED	(26,443)	(25,636)	0.969491	
28	MISC CURR & ACC LIAB - MISCELLANEOUS - FERC	(400)	0	0.000000	
29	MISC CURR & ACC LIAB - OTHER	(642,180)	(622,587)	0.969491	
30	MISC CURR & ACC LIAB - POLE ATTACHMENT RENTALS	(5,547)	(5,547)	1.000000	
31	MISC CURR & ACC LIAB - POLE ATTCH RENT - PHONE	(9,901)	(9,901)	1.000000	
32	OTHER DEFD CREDITS - Deferred Transmission Credit	(9,275)	(8,371)	0.902537	
33	OTHER DEFD CREDITS - GULF LANDFILL/ASHPOND - ECRC	(16,347)	(15,583)	0.953303	
34	OTHER DEFD CREDITS - INCOME TAX PAYABLE - FIN48	(52,098)	(50,509)	0.969491	
35	OTHER DEFD CREDITS - OTHER	(173,829)	(168,526)	0.969491	

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Line No.	DESCRIPTION	(1)	(2)	(3)	(4)
		TOTAL COMPANY (1)	FPSC JURISDICTIONAL	JURISDICTIONAL FACTOR	
1	OTHER NON CURRENT LIABILITY - ARO LIABILITY	(2,785,384)	(2,699,377)	0.969122	
2	OTHER REG LIAB - ARO LIABILITY	(2,547,354)	(2,468,697)	0.969122	
3	OTHER REG LIAB - BASE	(3)	(3)	1.000000	
4	OTHER REG LIAB - CONVERTIBLE ITC GROSS-UP	(66,689)	(63,575)	0.953303	
5	OTHER REG LIAB - COST RECOVERY - ECRC	(6,186)	(5,897)	0.953303	
6	OTHER REG LIAB - DEFERRED TAX CAPACITY - CEDAR BAY	(1,096)	(1,049)	0.957777	
7	OTHER REG LIAB - DEFERRED GAIN LAND SALES - PIS	(3,310)	(3,209)	0.969491	
8	OTHER REG LIAB - GAINS ON SALE EMISSION ALLOW	(0)	(0)	0.953303	
9	OTHER REG LIAB - INTEREST INCOME - FIN 48	(798)	(774)	0.969491	
10	OTHER REG LIAB - NCRC AVOIDED AFUDC	(102,478)	0	0.000000	
11	OTHER REG LIAB - NUCLEAR COST RECOVERY	(241,631)	(241,631)	1.000000	
12	OTHER REG LIAB - OVERRECOVERED CAPACITY REVENUES	(15)	(15)	1.000000	
13	OTHER REG LIAB - OVERRECOVERED ECCR REVENUES	(1,182)	(1,182)	1.000000	
14	OTHER REG LIAB - OVERRECOVERED ENVIRONMENTAL REVENUES	(1,022)	(1,022)	1.000000	
15	OTHER REG LIAB - OVERRECOVERED FUEL REVENUES FERC	(143)	0	0.000000	
16	OTHER REG LIAB - OVERRECOVERED FUEL REVENUES FPSC	(1,587)	(1,587)	1.000000	
17	OTHER REG LIAB - OVERRECOVERED SPPC REVENUES	(5,606)	(5,606)	1.000000	
18	OTHER REG LIAB - SWAPC ECCR	(30,763)	(30,763)	1.000000	
19	OTHER REG LIAB - TAX AUDIT REFUND INTEREST	(295)	(286)	0.969491	
20	TAX COLLECTIONS PAYABLE	(105,275)	(102,063)	0.969491	
21	TAXES ACCRUED - CITY & COUNTY REAL & PERSONAL PROPERTY	(305,847)	(295,230)	0.965286	
22	TAXES ACCRUED - FEDERAL INCOME TAXES	(16,094)	(15,603)	0.969491	
23	TAXES ACCRUED - OTHER	(11,732)	(11,374)	0.969491	
24	TAXES ACCRUED - REVENUE TAXES	(105,490)	(105,490)	1.000000	
25	TAXES ACCRUED - STATE INCOME TAXES	(3,521)	(3,413)	0.969491	
26	WORKING CAPITAL LIABILITIES	(8,894,409)	(8,390,120)	0.943303	
27					
28	TOTAL WORKING CAPITAL	(381,864)	(2,882,710)	7.549054	
29					
30	TOTAL RATE BASE	63,034,592	60,834,436	0.965096	
31					
32	NOTE:				
33	(1) RATE BASE IS PRESENTED IN THIS MFR ON A TOTAL SYSTEM BASIS (EXCLUDING NON-UTILITY BALANCES) AND DOES NOT CONTAIN ANY				
34	COMMISSION OR COMPANY ADJUSTMENTS. HOWEVER, IN ORDER TO MAINTAIN A BALANCED CAPITAL STRUCTURE REFLECTING FPL'S				
35	PROPOSED EQUITY RATIO ON A JURISDICTIONAL ADJUSTED BASIS, THE FORECASTED AMOUNTS FOR CERTAIN LINE ITEMS ARE SLIGHTLY				
36	DIFFERENT BETWEEN THE "WITH" AND "WITHOUT" RSAM VERSIONS OF THIS MFR.				
37	NOTE: TOTALS MAY NOT ADD DUE TO ROUNDING.				

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Witness: Scott R. Bores

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	
Line No.	Account / Sub account Number	MFR Line	Depreciation Rate (1)	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		Intangible Plant	Various	2,048,685	215,469	0	0	2,264,153	2,140,018
3		TOTAL INTANGIBLE PLANT		2,048,685	215,469	0	0	2,264,153	2,140,018
4									
5		<u>STEAM PRODUCTION</u>							
6		Manatee Common	3.3	(593)	0	(792)	0	(1,385)	(1,235)
7		Crist Common	4.0	403,577	6,779	(232)	0	410,124	407,097
11		Crist Unit 4	4.0	38,752	373	(317)	0	38,808	38,791
12		Crist Unit 5	4.0	44,279	419	(413)	0	44,286	44,283
13		Crist Unit 6	4.0	244,136	13,278	(9,618)	0	247,796	243,431
14		Crist Unit 7	4.0	290,997	3,624	(164)	0	294,457	293,199
15		Daniel Common	3.0	385,927	11,665	(840)	0	396,752	391,703
16		Daniel Unit 1	3.0	198,124	0	(1,159)	0	196,965	197,544
17		Daniel Unit 2	3.0	153,164	0	(647)	0	152,518	152,841
18		Scherer Common	2.2	102,069	5,146	(123)	0	107,093	104,717
19		Scherer Unit 3	2.2	304,053	0	(1,458)	0	302,595	303,324
20		Other Steam Production	3.5	14,362	2,437	(18)	0	16,781	15,432
21		TOTAL STEAM PRODUCTION		2,178,847	43,722	(15,780)	0	2,206,789	2,191,126
22									
23		<u>NUCLEAR PRODUCTION</u>							
24		St Lucie Common	2.4	618,667	38,989	(5,811)	0	651,845	628,939
25		St Lucie Unit 1	3.9	1,768,579	57,340	(16,229)	0	1,809,690	1,790,652
26		St Lucie Unit 2	2.8	2,036,452	68,015	(11,670)	0	2,092,797	2,065,842
27		Turkey Point U3/U4 Common	3.7	860,150	103,801	(9,633)	0	954,318	901,260
28		Turkey Point Unit 3	5.4	1,821,356	25,316	(24,179)	0	1,822,493	1,822,111
29		Turkey Point Unit 4	4.7	1,653,637	31,027	(12,501)	0	1,672,162	1,659,602
30		TOTAL NUCLEAR PRODUCTION		8,758,841	324,487	(80,023)	0	9,003,305	8,868,405
31									
32		<u>OTHER PRODUCTION</u>							
33		Riviera Beach Energy Center	3.4	1,003,680	4,400	(3,038)	0	1,005,042	1,004,589
34		Dania Beach Energy Center	3.5	846,850	352	0	0	847,202	847,057
35		Sanford Common	2.8	177,042	3,508	(871)	0	179,679	178,828
36		Sanford Unit 4	5.3	568,759	30,229	(28,242)	16,414	587,161	575,138

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(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	
Line No.	Account / Sub account Number	MFR Line	Depreciation Rate (1)	Plant Balance Beg. of Year	Total Plant Added	Total Plant Retired	Adjustments or Transfers	Plant Balance End of Year	13-Month Average
1		Sanford Unit 5	5.2	569,872	32,326	(41,027)	6,746	567,918	570,594
2		Lauderdale Common	3.6	33,223	828	(446)	0	33,605	33,288
3		Ft Myers Common	3.2	50,760	4	(391)	0	50,373	50,557
4		Ft Myers Unit 2	4.8	1,082,816	37,268	(48,063)	0	1,072,021	1,080,191
5		Ft Myers Unit 3	4.1	129,930	161	(1,704)	0	128,387	129,125
6		Port Everglades Energy Center	3.6	1,178,177	12,908	(5,779)	6,002	1,191,308	1,185,776
7		Cape Canaveral	3.8	1,007,295	28,937	(2,957)	8,487	1,041,761	1,029,611
11		Martin Common	2.4	259,149	2,748	(1,407)	0	260,490	259,971
12		Martin Unit 3/4 Common	2.4	98,640	8,936	(598)	0	106,977	103,004
13		Martin Unit 3	5.0	269,703	512	(19,304)	9,668	260,578	260,481
14		Martin Unit 4	4.8	261,691	7,633	(7,833)	8,207	269,698	269,702
15		Martin Unit 8	4.8	729,678	13,013	(6,764)	6,746	742,672	740,255
16		Turkey Point Unit 5	4.2	720,302	64,483	(54,659)	0	730,126	728,555
17		Manatee Unit 3	4.4	877,595	16,971	(16,024)	12,590	891,133	884,712
18		West County Common	6.5	411,379	22,480	(847)	0	433,011	425,233
19		West County Unit 1	4.5	672,879	64,799	(28,226)	35,513	744,965	723,753
20		West County Unit 2	4.9	559,181	73,613	(19,438)	0	613,356	604,589
21		West County Unit 3	3.8	936,224	13,081	(64,160)	35,513	920,659	908,503
22		Okeechobee Clean Energy Center	3.5	1,194,772	33,505	(36,310)	31,334	1,223,301	1,218,819
23									
24		Lauderdale GTs	7.4	25,461	0	(49)	0	25,411	25,436
25		Ft Myers GTs	7.6	41,427	0	(90)	0	41,337	41,382
26		Lauderdale Peakers	2.9	402,408	784	(22)	0	403,170	402,872
27		Ft. Myers Peakers	2.9	158,910	2,396	0	0	161,305	160,566
28									
29		Manatee Solar	3.4	125,220	0	0	0	125,220	125,220
30		Martin Solar	2.9	428,963	2,031	(1,427)	0	429,568	429,283
31		Desoto Solar	3.4	148,349	891	(50)	0	149,191	148,839
32		Space Coast Solar	3.3	61,568	(0)	(1)	0	61,567	61,568
33		Babcock Ranch Solar	3.4	145,840	0	0	0	145,840	145,840
34		Citrus Solar	3.4	134,218	0	0	0	134,218	134,218
35		Sabal Palm Solar	3.4	77,795	0	0	0	77,795	77,795
36		Magnolia Springs Solar	3.4	74,765	0	0	0	74,765	74,765

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(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	
Line No.	Account / Sub account Number	MFR Line	Depreciation Rate (1)	Plant Balance Beg. of Year	Total Plant Added	Total Plant Retired	Adjustments or Transfers	Plant Balance End of Year	13-Month Average
1		Hibiscus Solar	3.4	95,354	0	0	0	95,354	95,354
2		Egret Solar	3.4	72,843	0	0	0	72,843	72,843
3		Pelican Solar	3.4	73,384	0	0	0	73,384	73,384
4		Coral Farms Solar	3.4	88,012	0	0	0	88,012	88,012
5		Horizon Solar	3.4	88,786	0	0	0	88,786	88,786
6		Ibis Solar	3.4	91,465	0	0	0	91,465	91,465
7		Hammock Solar	3.4	93,627	0	0	0	93,627	93,627
11		Interstate Solar	3.4	89,824	0	0	0	89,824	89,824
12		Twin Lakes Solar	3.4	78,628	0	0	0	78,628	78,628
13		Krome Solar	3.4	82,732	0	0	0	82,732	82,732
14		Osprey Solar	3.4	88,391	0	0	0	88,391	88,391
15		Blue Cypress Solar	3.4	90,432	0	0	0	90,432	90,432
16		Loggerhead Solar	3.4	90,672	0	0	0	90,672	90,672
17		Barefoot Bay Solar	3.4	90,615	0	0	0	90,615	90,615
18		Indian River Solar	3.4	87,613	0	0	0	87,613	87,613
19		Echo River Solar	3.4	95,267	0	0	0	95,267	95,267
20									
21		Northern Preserve Solar	3.4	67,795	0	0	0	67,795	67,795
22		Sunshine Gateway Solar	3.4	89,404	0	0	0	89,404	89,404
23		Blue Heron Solar	3.4	79,432	0	0	0	79,432	79,432
24		Sweetbay Solar	3.4	70,041	0	0	0	70,041	70,041
25		Trailside Solar	3.4	72,999	0	0	0	72,999	72,999
26		Lakeside Solar	3.4	70,471	0	0	0	70,471	70,471
27		Cattle Ranch Solar	3.4	76,108	0	0	0	76,108	76,108
28		Okeechobee Solar	3.4	99,482	0	0	0	99,482	99,482
29		Southfork Solar	3.4	97,146	0	0	0	97,146	97,146
30		Palm Bay Solar	3.4	82,997	0	0	0	82,997	82,997
31									
32		Willow South Solar	3.4	74,442	0	0	0	74,442	74,442
33		Nassau Solar	3.4	75,837	0	0	0	75,837	75,837
34		Union Springs Solar	3.4	73,563	0	0	0	73,563	73,563
35		Orange Blossom	3.4	76,865	0	0	0	76,865	76,865
36		Babcock Ranch Reserve Solar	3.4	79,203	0	0	0	79,203	79,203

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	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Line No.	Account / Sub account Number	MFR Line	Depreciation Rate (1)	Plant Balance Beg. of Year	Total Plant Added	Total Plant Retired	Adjustments or Transfers	Plant Balance End of Year	13-Month Average
1		Discovery Solar Energy Center	3.4	85,378	0	0	0	85,378	85,378
2		Rodeo Solar	3.4	74,652	0	0	0	74,652	74,652
3		Fort Drum Solar	3.4	73,293	0	0	0	73,293	73,293
4		Grove Solar	3.4	83,958	0	0	0	83,958	83,958
5		Elder Branch Solar	3.4	92,280	0	0	0	92,280	92,280
6		Sundew Solar	3.4	91,135	0	0	0	91,135	91,135
7		Ghost Orchid Solar	3.4	88,924	0	0	0	88,924	88,924
11		Sawgrass Solar	3.4	87,310	0	0	0	87,310	87,310
12		Immokalee Solar	3.4	86,833	0	0	0	86,833	86,833
13		Everglades Solar	3.4	89,765	0	0	0	89,765	89,765
14		Whitetail Solar	3.4	84,988	0	0	0	84,988	84,988
15		Bluefield Solar	3.4	77,598	0	0	0	77,598	77,598
16		Cavendish Solar	3.4	81,523	0	0	0	81,523	81,523
17		Anhinga Solar	3.4	85,913	0	0	0	85,913	85,913
18		Blackwater Solar	3.4	83,999	0	0	0	83,999	83,999
19		Chipola Solar	3.4	88,237	0	0	0	88,237	88,237
20		Chautauqua Solar	3.4	85,332	0	0	0	85,332	85,332
21		First City Solar	3.4	84,309	0	0	0	84,309	84,309
22		Apalachee Solar	3.4	86,236	0	0	0	86,236	86,236
23		C&I Solar Partnership	3.4	14,374	0	0	0	14,374	14,374
24		Voluntary Solar Partnership	3.4	40,874	2,002	0	0	42,877	41,794
25		Future Large Scale Solar Projects	3.4	0	722,450	0	0	722,450	55,573
26									
27		Dania Beach Energy Storage	10.0	26,144	34	0	0	26,178	26,161
28		Manatee Energy Storage Center	10.0	306,619	0	0	0	306,619	306,619
29		Echo River Energy Storage Center	10.0	20,456	0	0	0	20,456	20,456
30		Sunshine Gateway Energy Storage Center	10.0	20,457	0	0	0	20,457	20,457
31		Okeechobee Hydrogen Pilot	10.0	0	67,080	0	0	67,080	5,160
32		Future Battery Storage	10.0	22,300	96	0	0	22,396	22,348
33									
34		Pea Ridge Units 1, 2, & 3	11.5	11,733	0	(93)	0	11,641	11,687
35		Perdido LFG Units 1 & 2	7.3	5,210	0	(3)	0	5,206	5,208
36		Smith Unit 3	4.7	267,206	41,372	(2,385)	0	306,193	290,690

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: FLORIDA POWER & LIGHT COMPANY
AND SUBSIDIARIES (CONSOLIDATED)

EXPLANATION: Provide the depreciation rate and plant balances for each
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prescribed. (Include Amortization/Recovery Schedule amounts)

(\$000 WHERE APPLICABLE)

Type of Data Shown:
_ Projected Test Year Ended: / /
_ Prior Year Ended: / /
_ Historical Test Year Ended: / /
X Proj. Subsequent Yr Ended: 12/31/23

DOCKET NO.: 20210015-EI

Witness: Scott R. Bores

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	
Line No.	Account / Sub account Number	MFR Line	Depreciation Rate (1)	Plant Balance Beg. of Year	Total Plant Added	Total Plant Retired	Adjustments or Transfers	Plant Balance End of Year	13-Month Average
1		Smith Unit A - Peaker	6.3	11,457	0	(0)	0	11,457	11,457
2		Smith Common	4.7	170,682	248	(32)	0	170,898	170,854
3		Crist CT	2.9	511,788	0	0	0	511,788	511,788
4		Blue Indigo Solar	2.9	88,890	0	0	0	88,890	88,890
5		Blue Springs Solar	2.9	92,456	0	0	0	92,456	92,456
6		Cotton Creek Solar	2.9	99,267	0	0	0	99,267	99,267
7									
11		Minor Other Production	4.1	107,335	23,846	(119)	(0)	131,062	119,021
12		TOTAL OTHER PRODUCTION		21,476,862	1,335,927	(392,358)	177,220	22,597,652	21,749,471
13									
14		<u>TRANSMISSION</u>							
15		Transmission	2.2	9,399,875	1,128,969	(95,738)	0	10,433,106	9,874,755
16	353.1	Transmission - GSU	2.6	454,417	12,068	(935)	0	465,550	454,969
17		Transmission - Gen Leads	2.0	193,802	0	(372)	0	193,429	193,616
18		Transmission - Radials Retail	2.0	72,835	0	(128)	0	72,708	72,772
19		North Florida Reliability Connection	3.2	516,543	0	0	0	516,543	516,543
20	353	Station Equipment	2.8	253,055	0	(2,122)	0	250,934	251,995
21		TOTAL TRANSMISSION		10,890,528	1,141,037	(99,295)	0	11,932,270	11,364,649
22									
23		<u>DISTRIBUTION SUBSTATION</u>							
24	361	Structures & Improvement	1.8	382,340	29,345	(477)	0	411,208	396,376
25	362	Station Equipment	2.0	3,301,789	373,385	(19,704)	0	3,655,471	3,473,460
26		Other Distribution Substation	1.9	17,834	2,240	0	0	20,074	19,336
27		TOTAL DISTRIBUTION SUBSTATION		3,701,964	404,970	(20,181)	0	4,086,752	3,889,172
28									
29		<u>DISTRIBUTION LINE FACILITIES</u>							
30	363	Storage Battery Equip	10.0	4,106	0	0	0	4,106	4,106
31	364	Poles, Towers & Fixtures	3.3	3,620,928	270,478	(10,912)	0	3,880,495	3,750,130
32	365	Overhead Conductors & Devices	2.6	4,274,540	307,124	(25,159)	0	4,556,505	4,414,594
33	366	Underground Conduit	1.6	2,454,408	111,373	(561)	0	2,565,221	2,509,549
34	367	UG Conductors & Devices	1.9	3,852,016	225,780	(19,896)	0	4,057,900	3,954,288
35	368	Line Transformers	3.0	3,556,539	210,334	(49,026)	0	3,717,847	3,636,372
36	369	Services	2.6	1,819,371	90,268	(4,420)	0	1,905,218	1,862,004

FLORIDA PUBLIC SERVICE COMMISSION

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X Proj. Subsequent Yr Ended: 12/31/23

DOCKET NO.: 20210015-EI

Witness: Scott R. Bores

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Line No.	Account / Sub account Number	MFR Line	Depreciation Rate (1)	Plant Balance Beg. of Year	Total Plant Added	Total Plant Retired	Adjustments or Transfers	Plant Balance End of Year	13-Month Average
1	370	Meters	4.2	192,543	7,545	(857)	0	199,230	195,853
2	370.1	AMI Meters	6.0	786,258	34,374	(10,919)	0	809,713	797,919
3	371	Installations On Customer Premises	3.3	117,339	6,670	(560)	0	123,450	120,381
4	373	Street Lighting & Signal Systems	2.6	811,972	69,706	(15,844)	0	865,834	838,634
5		Other Distribution Line	2.6	1,650,221	1,032,987	0	0	2,683,207	2,158,682
6		TOTAL DISTRIBUTION LINE		23,140,240	2,366,640	(138,155)	0	25,368,725	24,242,512
7									
11		TOTAL DISTRIBUTION		26,842,204	2,771,610	(158,337)	0	29,455,477	28,131,684
12									
13		<u>GENERAL PLANT - BUILDING</u>	3.7	1,081,156	133,671	(12,755)	0	1,202,071	1,135,692
14									
15		<u>GENERAL PLANT - EQUIPMENT</u>	6.7	1,163,496	234,972	(114,088)	0	1,284,380	1,208,305
16									
17		<u>GENERAL PLANT - TRANSPORTATION</u>	6.4	610,323	43,559	(2,762)	0	651,119	629,170
18									
19		TOTAL GENERAL PLANT		2,854,975	412,201	(129,606)	0	3,137,570	2,973,166
20									
21		<u>OTHER ITEMS</u>							
22		Scherer Acquisition Adjustment		0	0	0	0	0	0
23		Vero Beach Acquisition Adjustment		110,640	0	0	0	110,640	110,640
24		Asset Retirement Obligation		430,880	0	0	0	430,880	430,880
25		Capital Leases		321,325	0	0	0	321,325	321,325
26		Avoided AFUDC - FERC Reclass		170,859	0	0	(999)	169,860	170,359
27		TOTAL OTHER ITEMS		1,033,704	0	0	(999)	1,032,704	1,033,204
28									
29		TOTAL DEPRECIABLE PLANT BALANCE		76,084,646	6,244,453	(875,399)	176,221	81,629,921	78,451,723
30									
31		NON-DEPRECIABLE PROPERTY		1,373,553	357,211	(1)	0	1,730,762	1,532,534
32		Total None Assigned							
33		TOTAL PLANT BALANCE		77,458,199	6,601,663	(875,401)	176,221	83,360,683	79,984,257
34									

NOTE: TOTALS MAY NOT ADD DUE TO ROUNDING

(1) Depreciation rates shown are composite rates. The depreciation rates were approved by the Florida Public Service Commission (FPSC) in Docket Nos. 160021-EI/160062-EI, Order No. PSC-16-0560-AS-EI issued on December 15, 2016 (FPL) and Docket Nos. 160186-EI/160170-EI, Order No. PSC-17-0178-S-EI issued on May 16, 2017 (Gulf). These rates were based on the comprehensive depreciation study each Company filed with the FPSC in accordance with Rule 25-6.0436, F.A.C.

(2) AMOUNTS INCLUDE NON-UTILITY BALANCES

PLANT BALANCES BY ACCOUNT AND SUB-ACCOUNT

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide the monthly plant balances for each account

Type of Data Shown:

COMPANY: FLORIDA POWER & LIGHT COMPANY
AND SUBSIDIARIES (CONSOLIDATED)

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.

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DOCKET NO.: 20210015-EI

(\$000)

Witness: Scott R. Bores

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Line No.	Account / Sub-account Number	Month Plant Balance Dec-22	Month Plant Balance Jan-23	Month Plant Balance Feb-23	Month Plant Balance Mar-23	Month Plant Balance Apr-23	Month Plant Balance May-23	Month Plant Balance Jun-23	Month Plant Balance Jul-23	Month Plant Balance Aug-23	Month Plant Balance Sep-23	Month Plant Balance Oct-23	Month Plant Balance Nov-23	Month Plant Balance Dec-23	13-Month Average
1	INTANGIBLE PLANT														
2	Intangible Plant	2,048,685	2,075,583	2,090,278	2,106,551	2,116,256	2,123,169	2,134,786	2,153,004	2,163,320	2,170,601	2,180,929	2,192,916	2,264,153	2,140,018
3	TOTAL INTANGIBLE PLANT	2,048,685	2,075,583	2,090,278	2,106,551	2,116,256	2,123,169	2,134,786	2,153,004	2,163,320	2,170,601	2,180,929	2,192,916	2,264,153	2,140,018
4															
5	STEAM PRODUCTION														
6	Manatee Common	(593)	(1,201)	(1,219)	(1,219)	(1,226)	(1,226)	(1,312)	(1,312)	(1,325)	(1,337)	(1,341)	(1,355)	(1,385)	(1,235)
7	Crist Common	403,577	404,310	404,984	405,584	406,121	406,702	407,263	407,779	408,271	408,723	409,175	409,646	410,124	407,097
11	Crist Unit 4	38,752	38,749	38,745	38,779	38,842	38,895	38,939	38,704	38,734	38,758	38,779	38,795	38,808	38,791
12	Crist Unit 5	44,279	44,245	44,211	44,218	44,260	44,289	44,309	44,319	44,323	44,321	44,313	44,302	44,286	44,283
13	Crist Unit 6	244,136	244,179	244,212	236,027	238,338	240,355	242,048	243,469	244,663	245,664	246,503	247,207	247,796	243,431
14	Crist Unit 7	290,997	291,562	292,035	292,475	292,886	293,228	293,514	293,753	293,951	294,116	294,252	294,365	294,457	293,199
15	Daniel Common	385,927	387,071	388,141	389,156	390,119	391,038	391,925	392,780	393,609	394,420	395,211	395,986	396,752	391,703
16	Daniel Unit 1	198,124	198,027	197,931	197,834	197,737	197,641	197,544	197,448	197,351	197,255	197,158	197,061	196,965	197,544
17	Daniel Unit 2	153,164	153,111	153,057	153,003	152,949	152,895	152,841	152,787	152,733	152,679	152,625	152,571	152,518	152,841
18	Scherer Common	102,069	102,578	103,060	103,520	103,961	104,387	104,799	105,201	105,593	105,977	106,354	106,726	107,093	104,717
19	Scherer Unit 3	304,053	303,931	303,810	303,688	303,567	303,445	303,324	303,202	303,081	302,959	302,838	302,716	302,595	303,324
20	Other Steam Production	14,362	14,461	14,601	14,764	14,945	15,141	15,350	15,570	15,799	16,036	16,279	16,528	16,781	15,432
21	TOTAL STEAM PRODUCTION	2,178,847	2,181,022	2,183,567	2,177,829	2,182,499	2,186,790	2,190,545	2,193,701	2,196,783	2,199,571	2,202,147	2,204,547	2,206,789	2,191,126
22															
23	NUCLEAR PRODUCTION														
24	St Lucie Common	618,667	618,169	620,490	622,300	623,835	625,486	627,308	629,295	631,289	633,471	635,913	638,139	651,845	628,939
25	St Lucie Unit 1	1,768,579	1,772,342	1,776,700	1,780,938	1,784,819	1,788,356	1,791,730	1,795,094	1,798,234	1,801,130	1,803,982	1,806,876	1,809,690	1,790,652
26	St Lucie Unit 2	2,036,452	2,039,609	2,043,738	2,049,849	2,056,509	2,062,522	2,067,863	2,072,766	2,077,301	2,081,522	2,085,631	2,089,379	2,092,797	2,065,842
27	Turkey Point U3/U4 Common	860,150	864,527	870,427	875,889	882,248	886,946	904,414	910,460	917,017	923,288	929,888	936,807	954,318	901,260
28	Turkey Point Unit 3	1,821,356	1,821,045	1,820,809	1,820,755	1,821,410	1,822,024	1,822,496	1,822,830	1,823,040	1,823,140	1,823,098	1,822,953	1,822,493	1,822,111
29	Turkey Point Unit 4	1,653,637	1,654,226	1,654,831	1,655,856	1,656,849	1,657,835	1,658,807	1,659,765	1,660,714	1,661,756	1,663,418	1,664,970	1,672,162	1,659,602
30	TOTAL NUCLEAR PRODUCTION	8,758,841	8,769,919	8,786,995	8,805,587	8,825,670	8,843,168	8,872,619	8,890,210	8,907,596	8,924,307	8,941,930	8,959,124	9,003,305	8,868,405
31															
32	OTHER PRODUCTION														
33	Riviera Beach Energy Center	1,003,680	1,004,373	1,004,765	1,004,893	1,004,872	1,004,762	1,004,627	1,004,682	1,004,640	1,004,513	1,004,344	1,004,466	1,005,042	1,004,589
34	Dania Beach Energy Center	846,850	846,912	846,958	846,993	847,022	847,048	847,072	847,094	847,116	847,138	847,159	847,180	847,202	847,057
35	Sanford Common	177,042	177,287	177,678	178,081	178,492	178,902	179,232	179,520	179,680	179,757	179,719	179,700	179,679	178,828
36	Sanford Unit 4	568,759	577,080	566,991	569,011	572,339	578,059	570,056	571,093	578,379	578,663	578,782	580,421	587,161	575,138
37	Sanford Unit 5	569,872	569,405	569,030	568,645	565,374	566,869	567,506	568,636	569,801	570,951	584,347	579,372	567,918	570,594
38	Lauderdale Common	33,223	33,145	33,109	33,078	33,047	33,013	32,970	33,298	33,474	33,565	33,605	33,615	33,605	33,288
39	Ft Myers Common	50,760	50,716	50,660	50,642	50,592	50,571	50,552	50,531	50,503	50,484	50,464	50,398	50,373	50,557
40	Ft Myers Unit 2	1,082,816	1,082,741	1,082,354	1,082,251	1,082,974	1,084,322	1,088,777	1,077,838	1,081,363	1,073,156	1,080,603	1,071,266	1,072,021	1,080,191
41	Ft Myers Unit 3	129,930	129,789	129,647	129,505	129,372	129,235	129,096	128,956	128,815	128,739	128,636	128,516	128,387	129,125
42	Port Everglades Energy Center	1,178,177	1,178,995	1,179,611	1,181,865	1,183,304	1,182,140	1,189,276	1,189,180	1,189,404	1,190,227	1,190,622	1,190,977	1,191,308	1,185,776
43	Cape Canaveral	1,007,295	1,020,288	1,022,871	1,024,256	1,025,276	1,025,704	1,027,398	1,032,111	1,036,621	1,039,238	1,040,683	1,041,444	1,041,761	1,029,611
44	Martin Common	259,149	259,692	259,996	260,133	260,171	260,150	260,096	260,009	259,925	259,834	259,739	260,243	260,490	259,971
45	Martin Unit 3/4 Common	98,640	98,594	98,546	100,400	101,461	102,058	102,386	104,459	105,646	106,318	106,689	106,884	106,977	103,004
46	Martin Unit 3	269,703	269,549	269,349	269,128	268,900	268,680	268,460	268,240	268,020	267,800	267,580	267,360	267,140	266,920

PLANT BALANCES BY ACCOUNT AND SUB-ACCOUNT

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide the monthly plant balances for each account

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DOCKET NO.: 20210015-EI

(\$000)

Witness: Scott R. Bores

	(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-22	Month Plant Balance Jan-23	Month Plant Balance Feb-23	Month Plant Balance Mar-23	Month Plant Balance Apr-23	Month Plant Balance May-23	Month Plant Balance Jun-23	Month Plant Balance Jul-23	Month Plant Balance Aug-23	Month Plant Balance Sep-23	Month Plant Balance Oct-23	Month Plant Balance Nov-23	Month Plant Balance Dec-23	13-Month Average
1		Martin Unit 4	261,691	261,323	269,149	270,737	271,566	271,928	271,995	271,869	271,647	272,225	272,398	269,900	269,698	269,702
2		Martin Unit 8	729,678	736,389	736,430	739,264	742,884	742,092	742,729	742,884	742,743	742,655	742,629	742,391	742,678	740,255
3																
4		Turkey Point Unit 5	720,302	719,463	718,707	717,937	717,548	734,129	756,654	729,954	738,115	728,764	729,540	729,978	730,126	728,555
5		Manatee Unit 3	877,595	878,539	878,897	881,665	883,691	893,548	885,446	886,193	886,417	886,338	886,079	885,721	891,133	884,712
6		West County Common	411,379	413,441	414,573	421,331	425,307	427,619	428,983	429,818	430,317	430,576	430,775	430,898	433,011	425,233
7		West County Unit 1	672,879	662,257	685,437	699,310	716,129	738,367	740,831	750,998	751,601	751,805	751,776	742,439	744,965	723,753
8		West County Unit 2	559,181	577,885	588,639	604,582	614,697	620,433	623,616	610,512	611,339	611,659	611,685	612,076	613,356	604,589
9		West County Unit 3	936,224	936,962	937,220	937,197	937,011	936,730	937,205	876,836	876,448	876,049	879,276	882,719	920,659	908,503
10		Okeechobee Clean Energy Center	1,194,772	1,194,916	1,197,711	1,213,838	1,217,126	1,235,747	1,223,096	1,226,305	1,228,207	1,229,316	1,229,963	1,230,342	1,223,301	1,218,819
11																
12		Lauderdale GTs	25,461	25,456	25,452	25,448	25,444	25,440	25,436	25,432	25,428	25,424	25,419	25,415	25,411	25,436
13		Ft Myers GTs	41,427	41,420	41,412	41,405	41,397	41,390	41,382	41,375	41,367	41,360	41,352	41,345	41,337	41,382
14		Lauderdale Peakers	402,408	402,422	402,439	402,448	402,757	402,936	403,040	403,099	403,133	403,152	403,163	403,168	403,170	402,872
15		Ft Myers Peakers	158,910	159,665	160,105	160,361	160,511	160,598	160,649	160,678	160,959	161,122	161,217	161,273	161,305	160,566
16																
17		Manatee Solar	125,220	125,220	125,220	125,220	125,220	125,220	125,220	125,220	125,220	125,220	125,220	125,220	125,220	125,220
18		Martin Solar	428,963	429,030	429,085	429,133	429,179	429,231	429,286	429,342	429,400	429,448	429,489	429,529	429,568	429,283
19		Desoto Solar	148,349	148,370	148,389	148,400	148,716	148,903	149,013	149,062	149,100	149,123	149,132	149,166	149,191	148,839
20		Space Coast Solar	61,568	61,568	61,568	61,568	61,568	61,568	61,568	61,567	61,567	61,567	61,567	61,567	61,567	61,568
21		Babcock Ranch Solar	145,840	145,840	145,840	145,840	145,840	145,840	145,840	145,840	145,840	145,840	145,840	145,840	145,840	145,840
22		Citrus Solar	134,218	134,218	134,218	134,218	134,218	134,218	134,218	134,218	134,218	134,218	134,218	134,218	134,218	134,218
23		Sabal Palm Solar	77,795	77,795	77,795	77,795	77,795	77,795	77,795	77,795	77,795	77,795	77,795	77,795	77,795	77,795
24		Magnolia Springs Solar	74,765	74,765	74,765	74,765	74,765	74,765	74,765	74,765	74,765	74,765	74,765	74,765	74,765	74,765
25		Hibiscus Solar	95,354	95,354	95,354	95,354	95,354	95,354	95,354	95,354	95,354	95,354	95,354	95,354	95,354	95,354
26		Egret Solar	72,843	72,843	72,843	72,843	72,843	72,843	72,843	72,843	72,843	72,843	72,843	72,843	72,843	72,843
27		Pelican Solar	73,384	73,384	73,384	73,384	73,384	73,384	73,384	73,384	73,384	73,384	73,384	73,384	73,384	73,384
28		Coral Farms Solar	88,012	88,012	88,012	88,012	88,012	88,012	88,012	88,012	88,012	88,012	88,012	88,012	88,012	88,012
29		Horizon Solar	88,786	88,786	88,786	88,786	88,786	88,786	88,786	88,786	88,786	88,786	88,786	88,786	88,786	88,786
30		Ibis Solar	91,465	91,465	91,465	91,465	91,465	91,465	91,465	91,465	91,465	91,465	91,465	91,465	91,465	91,465
31		Hammock Solar	93,627	93,627	93,627	93,627	93,627	93,627	93,627	93,627	93,627	93,627	93,627	93,627	93,627	93,627
32		Interstate Solar	89,824	89,824	89,824	89,824	89,824	89,824	89,824	89,824	89,824	89,824	89,824	89,824	89,824	89,824
33		Twin Lakes Solar	78,628	78,628	78,628	78,628	78,628	78,628	78,628	78,628	78,628	78,628	78,628	78,628	78,628	78,628
34		Krome Solar	82,732	82,732	82,732	82,732	82,732	82,732	82,732	82,732	82,732	82,732	82,732	82,732	82,732	82,732
35		Osprey Solar	88,391	88,391	88,391	88,391	88,391	88,391	88,391	88,391	88,391	88,391	88,391	88,391	88,391	88,391
36		Blue Cypress Solar	90,432	90,432	90,432	90,432	90,432	90,432	90,432	90,432	90,432	90,432	90,432	90,432	90,432	90,432
37		Loggerhead Solar	90,672	90,672	90,672	90,672	90,672	90,672	90,672	90,672	90,672	90,672	90,672	90,672	90,672	90,672

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide the monthly plant balances for each account

Type of Data Shown:

COMPANY: FLORIDA POWER & LIGHT COMPANY
AND SUBSIDIARIES (CONSOLIDATED)

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.

_ Projected Test Year Ended: / /
_ Prior Year Ended: / /
_ Historical Test Year Ended: / /
X Proj. Subsequent Yr Ended: 12/31/23

DOCKET NO.: 20210015-EI

(\$000)

Witness: Scott R. Bores

	(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-22	Month Plant Balance Jan-23	Month Plant Balance Feb-23	Month Plant Balance Mar-23	Month Plant Balance Apr-23	Month Plant Balance May-23	Month Plant Balance Jun-23	Month Plant Balance Jul-23	Month Plant Balance Aug-23	Month Plant Balance Sep-23	Month Plant Balance Oct-23	Month Plant Balance Nov-23	Month Plant Balance Dec-23	13-Month Average
1		Barefoot Bay solar	90,615	90,615	90,615	90,615	90,615	90,615	90,615	90,615	90,615	90,615	90,615	90,615	90,615	90,615
2		Indian River Solar	87,613	87,613	87,613	87,613	87,613	87,613	87,613	87,613	87,613	87,613	87,613	87,613	87,613	87,613
3		Echo River Solar	95,267	95,267	95,267	95,267	95,267	95,267	95,267	95,267	95,267	95,267	95,267	95,267	95,267	95,267
4																
5		Northern Preserve Solar	67,795	67,795	67,795	67,795	67,795	67,795	67,795	67,795	67,795	67,795	67,795	67,795	67,795	67,795
6		Sunshine Gateway Solar	89,404	89,404	89,404	89,404	89,404	89,404	89,404	89,404	89,404	89,404	89,404	89,404	89,404	89,404
7		Blue Heron Solar	79,432	79,432	79,432	79,432	79,432	79,432	79,432	79,432	79,432	79,432	79,432	79,432	79,432	79,432
8		Sweetbay Solar	70,041	70,041	70,041	70,041	70,041	70,041	70,041	70,041	70,041	70,041	70,041	70,041	70,041	70,041
9		Trailside Solar	72,999	72,999	72,999	72,999	72,999	72,999	72,999	72,999	72,999	72,999	72,999	72,999	72,999	72,999
10		Lakeside Solar	70,471	70,471	70,471	70,471	70,471	70,471	70,471	70,471	70,471	70,471	70,471	70,471	70,471	70,471
11		Cattle Ranch Solar	76,108	76,108	76,108	76,108	76,108	76,108	76,108	76,108	76,108	76,108	76,108	76,108	76,108	76,108
12		Okeechobee Solar	99,482	99,482	99,482	99,482	99,482	99,482	99,482	99,482	99,482	99,482	99,482	99,482	99,482	99,482
13		Southfork Solar	97,146	97,146	97,146	97,146	97,146	97,146	97,146	97,146	97,146	97,146	97,146	97,146	97,146	97,146
14		Palm Bay Solar	82,997	82,997	82,997	82,997	82,997	82,997	82,997	82,997	82,997	82,997	82,997	82,997	82,997	82,997
15		Willow South Solar	74,442	74,442	74,442	74,442	74,442	74,442	74,442	74,442	74,442	74,442	74,442	74,442	74,442	74,442
16		Nassau Solar	75,837	75,837	75,837	75,837	75,837	75,837	75,837	75,837	75,837	75,837	75,837	75,837	75,837	75,837
17		Union Springs Solar	73,563	73,563	73,563	73,563	73,563	73,563	73,563	73,563	73,563	73,563	73,563	73,563	73,563	73,563
18		Orange Blossom	76,865	76,865	76,865	76,865	76,865	76,865	76,865	76,865	76,865	76,865	76,865	76,865	76,865	76,865
19		Babcock Ranch Reserve Solar	79,203	79,203	79,203	79,203	79,203	79,203	79,203	79,203	79,203	79,203	79,203	79,203	79,203	79,203
20		Discovery Solar Energy Center	85,378	85,378	85,378	85,378	85,378	85,378	85,378	85,378	85,378	85,378	85,378	85,378	85,378	85,378
21		Rodeo Solar	74,652	74,652	74,652	74,652	74,652	74,652	74,652	74,652	74,652	74,652	74,652	74,652	74,652	74,652
22		Fort Drum Solar	73,293	73,293	73,293	73,293	73,293	73,293	73,293	73,293	73,293	73,293	73,293	73,293	73,293	73,293
23		Grove Solar	83,958	83,958	83,958	83,958	83,958	83,958	83,958	83,958	83,958	83,958	83,958	83,958	83,958	83,958
24		Elder Branch Solar	92,280	92,280	92,280	92,280	92,280	92,280	92,280	92,280	92,280	92,280	92,280	92,280	92,280	92,280
25		Sundew Solar	91,135	91,135	91,135	91,135	91,135	91,135	91,135	91,135	91,135	91,135	91,135	91,135	91,135	91,135
26		Ghost Orchid Solar	88,924	88,924	88,924	88,924	88,924	88,924	88,924	88,924	88,924	88,924	88,924	88,924	88,924	88,924
27		Sawgrass Solar	87,310	87,310	87,310	87,310	87,310	87,310	87,310	87,310	87,310	87,310	87,310	87,310	87,310	87,310
28		Immokalee Solar	86,833	86,833	86,833	86,833	86,833	86,833	86,833	86,833	86,833	86,833	86,833	86,833	86,833	86,833
29		Everglades Solar	89,765	89,765	89,765	89,765	89,765	89,765	89,765	89,765	89,765	89,765	89,765	89,765	89,765	89,765
30		Whitetail Solar	84,988	84,988	84,988	84,988	84,988	84,988	84,988	84,988	84,988	84,988	84,988	84,988	84,988	84,988
31		Bluefield Solar	77,598	77,598	77,598	77,598	77,598	77,598	77,598	77,598	77,598	77,598	77,598	77,598	77,598	77,598
32		Cavendish Solar	81,523	81,523	81,523	81,523	81,523	81,523	81,523	81,523	81,523	81,523	81,523	81,523	81,523	81,523
33		Anhinga Solar	85,913	85,913	85,913	85,913	85,913	85,913	85,913	85,913	85,913	85,913	85,913	85,913	85,913	85,913
34		Blackwater Solar	83,999	83,999	83,999	83,999	83,999	83,999	83,999	83,999	83,999	83,999	83,999	83,999	83,999	83,999
35		Chipola Solar	88,237	88,237	88,237	88,237	88,237	88,237	88,237	88,237	88,237	88,237	88,237	88,237	88,237	88,237
36		Chautauqua Solar	85,332	85,332	85,332	85,332	85,332	85,332	85,332	85,332	85,332	85,332	85,332	85,332	85,332	85,332
37		First City Solar	84,309	84,309	84,309	84,309	84,309	84,309	84,309	84,309	84,309	84,309	84,309	84,309	84,309	84,309
38		Apalachee Solar	86,236	86,236	86,236	86,236	86,236	86,236	86,236	86,236	86,236	86,236	86,236	86,236	86,236	86,236

PLANT BALANCES BY ACCOUNT AND SUB-ACCOUNT

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide the monthly plant balances for each account

Type of Data Shown:

COMPANY: FLORIDA POWER & LIGHT COMPANY
AND SUBSIDIARIES (CONSOLIDATED)

or sub-account to which an individual depreciation rate is applied.
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_ Projected Test Year Ended: / /
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DOCKET NO.: 20210015-EI

(\$000)

Witness: Scott R. Bores

(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-22	Month Plant Balance Jan-23	Month Plant Balance Feb-23	Month Plant Balance Mar-23	Month Plant Balance Apr-23	Month Plant Balance May-23	Month Plant Balance Jun-23	Month Plant Balance Jul-23	Month Plant Balance Aug-23	Month Plant Balance Sep-23	Month Plant Balance Oct-23	Month Plant Balance Nov-23	Month Plant Balance Dec-23	13-Month Average
1		C&I Solar Partnership	14,374	14,374	14,374	14,374	14,374	14,374	14,374	14,374	14,374	14,374	14,374	14,374	14,374	14,374
2		Voluntary Solar Partnership	40,874	41,032	41,166	41,286	41,397	41,546	41,716	41,898	42,088	42,283	42,479	42,678	42,877	41,794
3		Future Large Scale Solar Projects	0	0	0	0	0	0	0	0	0	0	0	0	722,450	55,573
4																
5		Dania Beach Energy Storage	26,144	26,147	26,149	26,152	26,155	26,158	26,161	26,164	26,167	26,169	26,172	26,175	26,178	26,161
6		Manatee Energy Storage Center	306,619	306,619	306,619	306,619	306,619	306,619	306,619	306,619	306,619	306,619	306,619	306,619	306,619	306,619
7		Echo River Energy Storage Center	20,456	20,456	20,456	20,456	20,456	20,456	20,456	20,456	20,456	20,456	20,456	20,456	20,456	20,456
8		Sunshine Gateway Energy Storage Center	20,457	20,457	20,457	20,457	20,457	20,457	20,457	20,457	20,457	20,457	20,457	20,457	20,457	20,457
9		Okeechobee Hydrogen Pilot	0	0	0	0	0	0	0	0	0	0	0	0	67,080	5,160
10		Future Battery Storage	22,300	22,308	22,315	22,324	22,331	22,340	22,348	22,356	22,364	22,372	22,380	22,388	22,396	22,348
11																
12		Pea Ridge Units 1 through 3	11,733	11,726	11,718	11,710	11,703	11,695	11,687	11,679	11,672	11,664	11,656	11,648	11,641	11,687
13		Perdido LFG Units 1 and 2	5,210	5,209	5,209	5,209	5,209	5,208	5,208	5,208	5,208	5,207	5,207	5,207	5,206	5,208
14		Smith Unit 3	267,206	266,542	267,017	278,734	287,265	292,484	296,905	300,004	302,241	303,802	304,907	305,669	306,193	290,690
15		Smith Unit A - Peaker	11,457	11,457	11,457	11,457	11,457	11,457	11,457	11,457	11,457	11,457	11,457	11,457	11,457	11,457
16		Smith Common	170,682	170,756	170,806	170,841	170,864	170,879	170,889	170,895	170,898	170,900	170,900	170,899	170,898	170,854
17		Crist CT	511,788	511,788	511,788	511,788	511,788	511,788	511,788	511,788	511,788	511,788	511,788	511,788	511,788	511,788
18		Blue Indigo Solar	88,890	88,890	88,890	88,890	88,890	88,890	88,890	88,890	88,890	88,890	88,890	88,890	88,890	88,890
19		Blue Springs Solar	92,456	92,456	92,456	92,456	92,456	92,456	92,456	92,456	92,456	92,456	92,456	92,456	92,456	92,456
20		Cotton Creek Solar	99,267	99,267	99,267	99,267	99,267	99,267	99,267	99,267	99,267	99,267	99,267	99,267	99,267	99,267
21																
22		Minor Other Production	107,335	109,087	110,917	112,841	114,824	116,895	118,983	120,953	123,001	125,048	127,114	129,206	131,062	119,021
23		TOTAL OTHER PRODUCTION	21,476,862	21,519,176	21,560,771	21,641,296	21,695,043	21,788,073	21,734,896	21,713,273	21,747,332	21,740,911	21,771,728	21,756,106	22,597,652	21,749,471
24																
25		<u>TRANSMISSION</u>														
26		Transmission	9,399,875	9,430,356	9,466,108	9,509,382	9,556,389	9,606,713	9,873,794	10,071,307	10,126,559	10,254,966	10,292,329	10,350,927	10,433,106	9,874,755
27		Transmission - GSU	454,417	454,372	454,321	454,263	454,202	454,137	454,069	453,999	453,928	453,855	453,781	453,706	465,550	454,969
28		Transmission - Gen Leads	193,802	193,771	193,740	193,709	193,678	193,647	193,616	193,585	193,554	193,523	193,491	193,460	193,429	193,616
29		Transmission - Radials Retail	72,835	72,825	72,814	72,804	72,793	72,782	72,772	72,761	72,750	72,740	72,729	72,718	72,708	72,772
30		North Florida Resiliency Connection	516,543	516,543	516,543	516,543	516,543	516,543	516,543	516,543	516,543	516,543	516,543	516,543	516,543	516,543
31	353	Station Equipment	253,055	252,879	252,702	252,525	252,348	252,171	251,995	251,818	251,641	251,464	251,287	251,110	250,934	251,995
32		TOTAL TRANSMISSION	10,890,528	10,920,745	10,956,228	10,999,226	11,045,953	11,095,993	11,362,787	11,560,012	11,614,974	11,743,090	11,780,161	11,838,465	11,932,270	11,364,649
33																
34		<u>DISTRIBUTION SUBSTATION</u>														
35	361	Structures & Improvement	382,340	384,637	386,856	389,099	391,523	393,912	396,245	398,517	400,873	403,170	405,971	408,533	411,208	396,376
36	362	Station Equipment	3,301,789	3,329,769	3,356,363	3,383,941	3,413,788	3,443,297	3,472,143	3,499,883	3,529,086	3,555,985	3,590,849	3,622,614	3,655,471	3,473,460
37		Other Distribution Substation	17,834	18,345	18,724	19,008	19,226	19,404	19,546	19,661	19,758	19,853	19,935	20,007	20,074	19,336

PLANT BALANCES BY ACCOUNT AND SUB-ACCOUNT

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide the monthly plant balances for each account

Type of Data Shown:

COMPANY: FLORIDA POWER & LIGHT COMPANY
AND SUBSIDIARIES (CONSOLIDATED)

or sub-account to which an individual depreciation rate is applied.
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_ Projected Test Year Ended: / /
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DOCKET NO.: 20210015-EI

(\$'000)

Witness: Scott R. Bores

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Line No.	Account / Sub-account Number	Month Plant Balance Dec-22	Month Plant Balance Jan-23	Month Plant Balance Feb-23	Month Plant Balance Mar-23	Month Plant Balance Apr-23	Month Plant Balance May-23	Month Plant Balance Jun-23	Month Plant Balance Jul-23	Month Plant Balance Aug-23	Month Plant Balance Sep-23	Month Plant Balance Oct-23	Month Plant Balance Nov-23	Month Plant Balance Dec-23	13-Month Average
1	TOTAL DISTRIBUTION SUBSTATION	3,701,964	3,732,751	3,761,942	3,792,049	3,824,537	3,856,613	3,887,933	3,918,062	3,949,717	3,979,008	4,016,754	4,051,154	4,086,752	3,889,172
2															
3	<u>DISTRIBUTION LINE</u>														
4	363 Storage Battery Equip	4,106	4,106	4,106	4,106	4,106	4,106	4,106	4,106	4,106	4,106	4,106	4,106	4,106	4,106
5	364 Poles, Towers & Fixtures	3,620,928	3,641,926	3,663,001	3,684,428	3,705,947	3,727,593	3,749,485	3,771,496	3,793,743	3,815,791	3,837,638	3,859,213	3,880,495	3,750,130
6	365 Overhead Conductors & Devices	4,274,540	4,296,816	4,319,496	4,342,676	4,366,018	4,389,550	4,413,568	4,437,799	4,462,313	4,486,455	4,510,257	4,533,736	4,556,505	4,414,594
7	366 Underground Conduit	2,454,408	2,463,333	2,472,320	2,481,463	2,490,648	2,499,891	2,509,255	2,518,675	2,528,195	2,537,617	2,546,947	2,556,163	2,565,221	2,509,549
8	367 UG Conductors & Devices	3,852,016	3,868,299	3,884,863	3,901,792	3,918,835	3,936,017	3,953,547	3,971,230	3,989,120	4,006,743	4,024,121	4,041,263	4,057,900	3,954,288
9	368 Line Transformers	3,556,539	3,568,796	3,581,548	3,594,714	3,608,029	3,621,508	3,635,464	3,649,619	3,663,978	3,677,981	3,691,673	3,705,135	3,717,847	3,636,372
10	369 Services	1,819,371	1,826,132	1,833,033	1,840,088	1,847,194	1,854,359	1,861,682	1,869,072	1,876,547	1,883,902	1,891,149	1,898,301	1,905,218	1,862,004
11	370 Meters	192,543	193,051	193,581	194,127	194,679	195,238	195,817	196,404	196,998	197,578	198,145	198,704	199,230	195,853
12	370.1 AMI Meters	786,258	788,146	790,035	791,966	793,907	795,863	797,845	799,840	801,864	803,867	805,847	807,793	809,713	797,919
13	371 Installations On Customer Premises	117,339	117,835	118,332	118,836	119,343	119,853	120,367	120,884	121,407	121,925	122,440	122,947	123,450	120,381
14	373 Street Lighting & Signal Systems	811,972	816,075	820,337	824,736	829,183	833,683	838,338	843,058	847,846	852,518	857,088	861,582	865,834	838,634
15	Other Distribution Line	1,650,221	1,730,697	1,810,489	1,892,564	1,979,714	2,068,271	2,156,417	2,241,812	2,328,746	2,416,519	2,507,738	2,596,468	2,683,207	2,158,682
17	TOTAL DISTRIBUTION LINE	23,140,240	23,315,213	23,491,140	23,671,496	23,857,603	24,045,931	24,235,890	24,423,995	24,614,862	24,805,002	24,997,149	25,185,410	25,368,725	24,242,512
18															
19	TOTAL DISTRIBUTION	26,842,204	27,047,964	27,253,082	27,463,544	27,682,140	27,902,544	28,123,823	28,342,057	28,564,579	28,784,010	29,013,903	29,236,564	29,455,477	28,131,684
20															
21	<u>GENERAL PLANT - BUILDING</u>	1,081,156	1,091,568	1,100,559	1,109,478	1,118,331	1,119,207	1,129,156	1,139,217	1,150,845	1,162,495	1,174,185	1,185,723	1,202,071	1,135,692
22															
23	<u>GENERAL PLANT - EQUIPMENT</u>	1,163,496	1,145,170	1,160,335	1,155,294	1,170,209	1,183,240	1,201,556	1,219,665	1,240,490	1,248,189	1,259,810	1,276,132	1,284,380	1,208,305
24															
25	<u>GENERAL PLANT - TRANSPORTATION</u>	610,323	612,643	615,382	618,192	621,225	624,637	628,053	631,799	635,671	639,402	643,331	647,430	651,119	629,170
26															
27	TOTAL GENERAL PLANT	2,854,975	2,849,381	2,876,275	2,882,964	2,909,765	2,927,083	2,958,765	2,990,681	3,027,007	3,050,086	3,077,326	3,109,285	3,137,570	2,973,166
28															
29	<u>OTHER ITEMS</u>														
30	Vero Beach Acquisition Adjustment	110,640	110,640	110,640	110,640	110,640	110,640	110,640	110,640	110,640	110,640	110,640	110,640	110,640	110,640
31	Asset Retirement Obligation	430,880	430,880	430,880	430,880	430,880	430,880	430,880	430,880	430,880	430,880	430,880	430,880	430,880	430,880
	Capital Leases	321,325	321,325	321,325	321,325	321,325	321,325	321,325	321,325	321,325	321,325	321,325	321,325	321,325	321,325
	Avoided AFUDC - FERC Reclass	170,859	170,775	170,692	170,609	170,525	170,442	170,359	170,276	170,192	170,109	170,026	169,943	169,860	170,359
32	TOTAL OTHER ITEMS	1,033,704	1,033,620	1,033,536	1,033,453	1,033,370	1,033,287	1,033,204	1,033,120	1,033,037	1,032,954	1,032,871	1,032,788	1,032,704	1,033,204
33															
34	TOTAL DEPRECIABLE PLANT BALANCE	76,084,646	76,397,410	76,740,733	77,110,451	77,490,697	77,900,108	78,411,424	78,876,059	79,254,628	79,645,530	80,000,993	80,329,794	81,629,921	78,451,723
35															
36	NON-DEPRECIABLE PROPERTY	1,373,553	1,405,347	1,426,349	1,452,018	1,482,220	1,503,911	1,529,983	1,555,223	1,579,760	1,604,054	1,627,939	1,651,828	1,730,762	1,532,534
37															
38	TOTAL PLANT BALANCE	77,458,199	77,802,757	78,167,082	78,562,469	78,972,916	79,404,020	79,941,408	80,431,282	80,834,389	81,249,584	81,628,933	81,981,622	83,360,683	79,984,257
39															
40	NOTE: TOTALS MAY NOT ADD DUE TO ROUNDING.														
	(1) AMOUNTS INCLUDE NON-UTILITY BALANCES														

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(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	
Line No.	Account / Sub-account Number	Account / Sub-account Title	Accumulated Depreciation Beg. of Year	Total Depreciation Accrued	Retirements	Adjustments / Transfers	Accumulated Depreciation End of Year	13 Month Average
1		INTANGIBLE PLANT						
2		Intangible Plant	842,411	216,438	0	(54)	1,058,795	948,817
3		Total Intangible	842,411	216,438	0	(54)	1,058,795	948,817
4								
5		STEAM PRODUCTION						
6		Scherer Unit 4	(795,032)	0	0	0	(795,032)	(795,032)
7		Manatee Common	(654)	(184)	(792)	0	(1,630)	(1,384)
8		Manatee 1/2 Common	(33,604)	0	0	0	(33,604)	(33,604)
9		Manatee Unit 1	(94,852)	0	0	0	(94,852)	(94,852)
10		Manatee Unit 2	(103,000)	0	0	0	(103,000)	(103,000)
11		Martin Common	(28,179)	(41)	0	0	(28,221)	(28,200)
12		Martin Unit 1	(169,652)	0	0	0	(169,652)	(169,652)
13		Martin Unit 2	(163,748)	0	0	0	(163,748)	(163,748)
14		SJRPP Unit 1/2	(139,408)	13,882	0	0	(125,526)	(132,467)
15		Crist Common	(70,713)	17,245	(232)	(1,384)	(55,084)	(62,889)
16		Crist Unit 4	21,251	1,552	(317)	(248)	22,237	21,697
17		Crist Unit 5	18,218	1,771	(413)	(280)	19,297	18,692
18		Crist Unit 6	(25,425)	9,729	(9,618)	(8,674)	(33,988)	(34,233)
19		Crist Unit 7	10,391	11,730	(164)	(293)	21,662	15,948
20		Daniel Common	106,789	12,016	(840)	(2,020)	115,946	111,345
21		Daniel Unit 1	87,314	5,954	(1,159)	0	92,110	89,715
22		Daniel Unit 2	78,180	4,609	(647)	0	82,143	80,163
23		Scherer Common	31,214	2,595	(123)	(223)	33,463	32,330
24		Scherer Unit 3	138,129	6,770	(1,458)	0	143,440	140,787
25		Surplus Flowback	(71,375)	0	0	0	(71,375)	(71,375)
26		Other Steam Production	(27,328)	1,902	(18)	(304)	(25,748)	(26,576)
27		Total Steam Generation	(1,231,482)	89,529	(15,780)	(13,427)	(1,171,161)	(1,206,333)
28								
29		NUCLEAR PRODUCTION						
30		St Lucie Common	314,980	19,876	(5,811)	(4,486)	324,560	318,247
31		St Lucie Unit 1	806,155	69,672	(16,229)	(3,872)	855,726	830,794
32		St Lucie Unit 2	895,033	58,424	(11,670)	(6,876)	934,910	913,519
33		Turkey Point U3/U4 Common	403,638	35,891	(9,633)	(1,670)	428,226	414,889
34		Turkey Point Unit 3	763,586	98,334	(24,179)	(4,653)	833,088	797,514
35		Turkey Point Unit 4	782,264	77,398	(12,501)	(1,453)	845,708	813,944
36		Surplus Flowback	136,261	0	0	0	136,261	136,261
37		TOTAL NUCLEAR PRODUCTION	4,101,916	359,594	(80,023)	(23,009)	4,358,479	4,225,167

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	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Line No.	Account / Sub-account Number	Account / Sub-account Title	Accumulated Depreciation Beg. of Year	Total Depreciation Accrued	Retirements	Adjustments / Transfers	Accumulated Depreciation End of Year	13 Month Average
1		OTHER GENERATION						
2		Riviera Beach Energy Center	109,411	35,061	(3,038)	(336)	141,097	125,260
3		Dania Beach Energy Center	23,372	31,850	0	(25)	55,197	39,284
4		Sanford Common	57,578	8,698	(871)	(302)	65,102	61,246
5		Sanford Unit 4	137,285	30,166	(28,242)	11,971	151,179	142,137
6		Sanford Unit 5	144,329	31,333	(41,027)	17,011	151,647	150,542
7		Lauderdale Common	(24,868)	878	(446)	(85)	(24,521)	(24,714)
8		Lauderdale Unit 4	(146,344)	0	0	0	(146,344)	(146,344)
9		Lauderdale Unit 5	(127,689)	0	0	0	(127,689)	(127,689)
10		Ft Myers Common	7,713	1,495	(391)	0	8,817	8,257
11		Ft Myers Unit 2	229,705	51,851	(48,063)	18,912	252,405	244,020
12		Ft Myers Unit 3	6,075	5,139	(1,704)	(18)	9,492	7,790
13		Port Everglades Energy Center	127,569	42,503	(4,874)	(1,152)	164,045	145,300
14		Cape Canaveral	100,306	38,046	(2,957)	(2,343)	133,051	116,377
15								
16		Martin Common	155,132	6,570	(1,407)	(229)	160,067	157,581
17		Martin Unit 3/4 Common	63,106	2,480	(598)	(903)	64,086	63,473
18		Martin Unit 3	100,695	12,217	(19,304)	9,630	103,238	101,872
19		Martin Unit 4	112,308	12,429	(7,833)	684	117,589	115,146
20		Martin Unit 8	161,912	35,155	(6,764)	(2,923)	187,381	175,102
21		Turkey Point Unit 5	131,541	31,950	(54,659)	20,539	129,371	131,361
22		Manatee Unit 3	195,401	37,842	(16,018)	4,503	221,728	208,117
23		Putnam	(41,242)	10,310	0	0	(30,931)	(36,086)
24		West County Common	65,219	23,250	(847)	(1,987)	85,634	75,027
25		West County Unit 1	104,755	36,530	(28,226)	8,649	121,708	109,947
26		West County Unit 2	44,612	29,301	(19,438)	5,895	60,370	52,138
27		West County Unit 3	141,181	34,866	(64,160)	34,100	145,987	143,674
28		Okeechobee Clean Energy Center	103,930	41,833	(36,310)	18,478	127,932	117,953
29								
30		Lauderdale GTs	19,271	3,393	(49)	0	22,615	20,943
31		Ft Myers GTs	16,873	4,073	(90)	0	20,856	18,865
32		Lauderdale Peakers	59,694	11,755	(22)	(74)	71,352	65,506
33		Ft Myers Peakers	21,410	4,744	0	(223)	25,931	23,605

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Line No.	Account / Sub-account Number	Account / Sub-account Title	Accumulated Depreciation Beg. of Year	Total Depreciation Accrued	Retirements	Adjustments / Transfers	Accumulated Depreciation End of Year	13 Month Average
1		Manatee Solar	25,555	4,236	0	0	29,792	27,674
2		Martin Solar	140,707	12,401	(1,427)	(193)	151,488	146,095
3		Desoto Solar	64,870	5,103	(50)	(84)	69,840	67,342
4		Space Coast Solar	25,913	2,050	(1)	0	27,963	26,938
5		Babcock Ranch Solar	33,308	5,980	0	0	39,288	36,298
6		Citrus Solar	29,143	4,986	0	0	34,128	31,635
7		Sabal Palm Solar	4,473	2,622	0	0	7,095	5,784
8		Magnolia Springs Solar	4,863	2,520	0	0	7,382	6,123
9		Hibiscus Solar	8,689	3,213	0	0	11,903	10,296
10		Egret Solar	5,012	2,455	0	0	7,467	6,239
11		Pelican Solar	4,425	2,473	0	0	6,898	5,662
12		Coral Farms Solar	14,904	2,969	0	0	17,874	16,389
13		Horizon Solar	15,044	2,995	0	0	18,039	16,542
14		Ibis Solar	9,639	3,082	0	0	12,722	11,180
15		Hammock Solar	15,385	3,172	0	0	18,557	16,971
16		Interstate Solar	18,654	3,029	0	0	21,683	20,168
17		Twin Lakes Solar	7,941	2,676	0	0	10,617	9,279
18		Krome Solar	8,721	2,791	0	0	11,512	10,117
19		Osprey Solar	14,975	2,983	0	0	17,958	16,467
20		Blue Cypress Solar	14,835	3,053	0	0	17,888	16,362
21		Loggerhead Solar	15,027	3,058	0	0	18,085	16,556
22		Barefoot Bay solar	14,853	3,056	0	0	17,909	16,381
23		Indian River Solar	14,834	2,955	0	0	17,789	16,311
24		Echo River Solar	8,681	3,210	0	0	11,891	10,286
25		Northern Preserve Solar	6,838	2,302	0	0	9,140	7,989
26		Sunshine Gateway Solar	9,434	3,015	0	0	12,449	10,941
27		Blue Heron Solar	7,997	2,694	0	0	10,691	9,344
28		Sweetbay Solar	7,062	2,378	0	0	9,440	8,251
29		Trailside Solar	5,028	2,462	0	0	7,489	6,258
30		Lakeside Solar	4,849	2,375	0	0	7,224	6,036
31		Cattle Ranch Solar	7,490	2,591	0	0	10,080	8,785
32		Okeechobee Solar	9,051	3,353	0	0	12,403	10,727
33		Southfork Solar	8,853	3,274	0	0	12,127	10,490
34		Palm Bay Solar	4,776	2,797	0	0	7,573	6,174

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Line No.	Account / Sub-account Number	Account / Sub-account Title	Accumulated Depreciation Beg. of Year	Total Depreciation Accrued	Retirements	Adjustments / Transfers	Accumulated Depreciation End of Year	13 Month Average
1		Willow South Solar	4,072	2,509	0	0	6,580	5,326
2		Nassau Solar	5,218	2,556	0	0	7,774	6,496
3		Union Springs Solar	5,061	2,479	0	0	7,541	6,301
4		Orange Blossom	3,989	2,590	0	0	6,579	5,284
5		Babcock Ranch Reserve Solar	7,933	2,686	0	0	10,619	9,276
6		Discovery Solar Energy Center	4,672	2,877	0	0	7,549	6,110
7		Rodeo Solar	4,497	2,516	0	0	7,012	5,754
8		Fort Drum Solar	3,807	2,470	0	0	6,277	5,042
9		Grove Solar	2,947	2,829	0	0	5,777	4,362
10		Elder Branch Solar	3,239	3,110	0	0	6,349	4,794
11		Sundew Solar	3,199	3,071	0	0	6,270	4,735
12		Ghost Orchid Solar	3,122	2,997	0	0	6,118	4,620
13		Sawgrass Solar	3,065	2,942	0	0	6,007	4,536
14		Immokalee Solar	3,048	2,926	0	0	5,974	4,511
15		Everglades Solar	126	3,025	0	0	3,151	1,639
16		Whitetail Solar	119	2,864	0	0	2,983	1,551
17		Bluefield Solar	109	2,615	0	0	2,724	1,416
18		Cavendish Solar	114	2,747	0	0	2,862	1,488
19		Anhinga Solar	121	2,895	0	0	3,016	1,568
20		Blackwater Solar	118	2,831	0	0	2,949	1,533
21		Chipola Solar	124	2,974	0	0	3,097	1,611
22		Chautauqua Solar	120	2,876	0	0	2,996	1,558
23		First City Solar	118	2,841	0	0	2,960	1,539
24		Apalachee Solar	121	2,906	0	0	3,027	1,574
25		C&I Solar Partnership	3,160	484	0	0	3,645	3,402
26		Voluntary Solar Partnership	4,885	1,408	0	0	6,293	5,584
27		Dania Beach Energy Storage	6,167	2,616	0	0	8,783	7,475
28		Manatee Energy Storage Center	30,662	30,662	0	0	61,324	45,993
29		Echo River Energy Storage Center	2,129	2,046	0	0	4,174	3,152
30		Sunshine Gateway Energy Storage Center	2,129	2,046	0	0	4,175	3,152
31		Okeechobee Hydrogen Pilot	0	280	0	0	280	22
32		Future Battery Storage	3,018	2,171	0	0	5,189	4,103
33								
34		Pea Ridge Units 1 through 3	16,414	1,344	(93)	0	17,665	17,040
35		Perdido LFG Units 1 and 2	3,690	380	(3)	0	4,067	3,879

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1		Smith Unit 3	(6,890)	13,698	(2,385)	(9,795)	(5,371)	(9,374)
2		Smith Unit A - Peaker	9,552	722	(0)	0	10,273	9,912
3		Smith Common	58,058	8,048	(32)	0	66,073	62,065
4		Crist CT	20,240	14,856	0	0	35,096	27,668
5		Blue Indigo Solar	6,967	2,578	0	0	9,545	8,256
6		Blue Springs Solar	2,793	2,681	0	0	5,474	4,134
7		Cotton Creek Solar	2,999	2,879	0	0	5,877	4,438
8								
9		Surplus Flowback	188,169	0	0	0	188,169	188,169
10		Minor Other Production	15,817	9,609	(1,029)	(2,264)	22,133	18,457
11		TOTAL OTHER PRODUCTION	3,121,086	895,665	(392,358)	127,437	3,751,829	3,433,933
12								
13		<u>TRANSMISSION</u>						
14		Transmission	1,804,826	212,959	(95,739)	(98,992)	1,823,053	1,819,644
15	353	Station Equipment	63,727	6,993	(2,122)	0	68,598	66,167
16	353.1	Transmission - GSU	98,300	13,823	(935)	0	111,189	104,741
17		Transmission - Gen Leads	34,363	3,920	(372)	0	37,911	36,138
18		Transmission - Radials Retail	29,944	1,582	(128)	0	31,397	30,671
19		North Florida Resiliency Connection	8,966	16,582	0	0	25,548	17,257
20		Surplus Flowback	(298,476)	0	0	0	(298,476)	(298,476)
21		TOTAL TRANSMISSION	1,741,650	255,858	(99,295)	(98,992)	1,799,220	1,776,141
22								
23		<u>DISTRIBUTION SUBSTATION</u>						
24	361	Structures & Improvement	92,315	6,988	(477)	(198)	98,628	95,439
25	362	Station Equipment	751,185	70,125	(19,704)	(2,333)	799,273	774,715
26		Other Distribution Substation	442	487	0	0	929	682
27		TOTAL DISTRIBUTION SUBSTATION	843,942	77,599	(20,181)	(2,531)	898,829	870,836
28								
29		<u>DISTRIBUTION LINE FACILITIES</u>						
30	363	Storage Battery Equip	2,533	411	0	0	2,943	2,738
31	364	Poles, Towers & Fixtures	711,304	122,456	(10,912)	(32,770)	790,078	750,132
32	365	Overhead Conductors & Devices	755,649	114,676	(25,159)	(35,524)	809,642	782,124
33	366	Underground Conduit	526,968	36,329	(561)	(13,329)	549,407	538,092
34	367	UG Conductors & Devices	993,540	77,679	(19,896)	(26,193)	1,025,129	1,009,058
35	368	Line Transformers	1,176,953	110,194	(49,026)	(23,154)	1,214,967	1,195,579
36	369	Services	662,650	48,627	(4,420)	(10,326)	696,531	679,428

FLORIDA PUBLIC SERVICE COMMISSION
COMPANY: FLORIDA POWER & LIGHT COMPANY
AND SUBSIDIARIES (CONSOLIDATED)

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) (1)
(\$000)

Type of Data Shown:
_ Projected Test Year Ended: / /
_ Prior Year Ended: / /
_ Historical Test Year Ended: / /
X Proj. Subsequent Yr Ended: 12/31/2023

DOCKET NO.: 20210015-EI

Witness: Scott R. Bores

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	
Line No.	Account / Sub-account Number	Account / Sub-account Title	Accumulated Depreciation Beg. of Year	Total Depreciation Accrued	Retirements	Adjustments / Transfers	Accumulated Depreciation End of Year	13 Month Average
1	370	Meters	119,687	7,643	(857)	(808)	125,665	122,658
2	370.1	AMI Meters	342,020	48,114	(10,919)	(4,211)	375,004	358,415
3	371	Installations On Customer Premises	49,507	5,093	(560)	(817)	53,223	51,351
4	373	Street Lighting & Signal Systems	121,157	22,252	(15,844)	(7,699)	119,866	120,399
5		Other Distribution Line	38,377	56,689	0	0	95,066	64,634
6		TOTAL DISTRIBUTION LINE	5,500,345	650,162	(138,155)	(154,830)	5,857,522	5,674,608
7								
8		DISTRIBUTION - Surplus Flowback	(577,485)	0	0	0	(577,485)	(577,485)
9								
10		TOTAL DISTRIBUTION	5,766,802	727,762	(158,337)	(157,361)	6,178,866	5,967,959
11								
12		<u>GENERAL PLANT - BUILDING</u>	196,777	18,527	(12,755)	0	202,548	198,612
13								
14		<u>GENERAL PLANT - EQUIPMENT</u>	496,442	164,691	(114,088)	(659)	546,386	507,359
15								
16		<u>GENERAL PLANT - TRANSPORTATION</u>	294,598	42,589	(2,762)	2,798	337,223	315,884
17								
18		<u>GENERAL PLANT - Surplus Flowback</u>	(25,954)	0	0	0	(25,954)	(25,954)
19								
20		TOTAL GENERAL PLANT	961,862	225,806	(129,606)	2,139	1,060,202	995,901
21								
22		<u>OTHER ITEMS</u>						
23		Scherer Acquisition Adjustment	(28,434)	0	0	0	(28,434)	(28,434)
24		Vero Beach Acquisition Adjustment	14,904	3,688	0	0	18,592	16,748
25		Capital Leases	142,324	269	0	0	142,593	142,458
26		Avoided AFUDC - FERC Reclass	61,575	7,201	0	0	68,776	65,180
27		Capital Recovery - FERC Reclass	725,144	(26,591)	0	0	698,553	711,849
28		Asset Retirement Obligation	98,354	10,271	0	0	108,625	103,494
29		Decommissioning Reserve - ARO Contra	(4,925,568)	0	0	0	(4,925,568)	(4,925,568)
30		ITC Interest Synchronization	6,780	0	0	0	6,780	6,780
31		Surplus Flowback - FERC Reclass	1,857,535	0	0	0	1,857,535	1,857,535
32		Surplus Flowback - Dismantlement	146,014	0	0	0	146,014	146,014
33		Land Easements	86	0	0	0	86	86
34		Other	21,623	(7,018)	0	0	14,605	18,114
35		TOTAL OTHER ITEMS	(1,879,663)	(12,180)	0	0	(1,891,843)	(1,885,744)
36								
37		TOTAL DEPRECIABLE RESERVE BALANCE	13,424,581	2,758,472	(875,399)	(163,267)	15,144,387	14,255,840
38								
39		NON-DEPRECIABLE PROPERTY	(1,371)	86	(1)	(15)	(1,301)	(1,336)
40								
41		NUCLEAR DECOMMISSIONING	5,753,732	215,914	0	0	5,969,645	5,861,052
42								
43		FOSSIL DISMANTLEMENT	374,370	26,840	0	(22,619)	378,591	377,151
44								
45		TOTAL PLANT RESERVE BALANCE	19,551,311	3,001,312	(875,401)	(185,900)	21,491,322	20,492,708

46
47 NOTES:
48
49 Totals may not add due to rounding
50 (1) AMOUNTS INCLUDE NON-UTILITY PROPERTY

FLORIDA PUBLIC SERVICE COMMISSION

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COMPANY: FLORIDA POWER & LIGHT COMPANY
AND SUBSIDIARIES (CONSOLIDATED)

(\$000)

DOCKET NO.: 20210015-EI

Witness: Scott R. Bores

	(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 Number	Month Accum Depr Balance Dec-22	Month Accum Depr Balance Jan-23	Month Accum Depr Balance Feb-23	Month Accum Depr Balance Mar-23	Month Accum Depr Balance Apr-23	Month Accum Depr Balance May-23	Month Accum Depr Balance Jun-23	Month Accum Depr Balance Jul-23	Month Accum Depr Balance Aug-23	Month Accum Depr Balance Sep-23	Month Accum Depr Balance Oct-23	Month Accum Depr Balance Nov-23	Month Plant Balance Dec-23	13-Month Average
1	INTANGIBLE PLANT															
2	Intangible Plant		842,411	859,481	876,815	894,346	912,041	929,839	947,754	965,853	984,128	1,002,513	1,021,007	1,039,640	1,058,795	948,817
3	Total Intangible		842,411	859,481	876,815	894,346	912,041	929,839	947,754	965,853	984,128	1,002,513	1,021,007	1,039,640	1,058,795	948,817
4																
5	STEAM PRODUCTION															
6	Scherer Unit 4		(795,032)	(795,032)	(795,032)	(795,032)	(795,032)	(795,032)	(795,032)	(795,032)	(795,032)	(795,032)	(795,032)	(795,032)	(795,032)	(795,032)
7	Manatee Common		(654)	(1,273)	(1,305)	(1,320)	(1,342)	(1,357)	(1,459)	(1,475)	(1,504)	(1,532)	(1,553)	(1,583)	(1,630)	(1,384)
8	Manatee 1/2 Common		(33,604)	(33,604)	(33,604)	(33,604)	(33,604)	(33,604)	(33,604)	(33,604)	(33,604)	(33,604)	(33,604)	(33,604)	(33,604)	(33,604)
9	Manatee Unit 1		(94,852)	(94,852)	(94,852)	(94,852)	(94,852)	(94,852)	(94,852)	(94,852)	(94,852)	(94,852)	(94,852)	(94,852)	(94,852)	(94,852)
10	Manatee Unit 2		(103,000)	(103,000)	(103,000)	(103,000)	(103,000)	(103,000)	(103,000)	(103,000)	(103,000)	(103,000)	(103,000)	(103,000)	(103,000)	(103,000)
11	Martin Common		(28,179)	(28,183)	(28,186)	(28,190)	(28,193)	(28,197)	(28,200)	(28,203)	(28,207)	(28,210)	(28,214)	(28,217)	(28,221)	(28,200)
12	Martin Unit 1		(169,652)	(169,652)	(169,652)	(169,652)	(169,652)	(169,652)	(169,652)	(169,652)	(169,652)	(169,652)	(169,652)	(169,652)	(169,652)	(169,652)
13	Martin Unit 2		(163,748)	(163,748)	(163,748)	(163,748)	(163,748)	(163,748)	(163,748)	(163,748)	(163,748)	(163,748)	(163,748)	(163,748)	(163,748)	(163,748)
14	SJRPP Unit 1/2		(139,408)	(138,251)	(137,095)	(135,938)	(134,781)	(133,624)	(132,467)	(131,310)	(130,154)	(128,997)	(127,840)	(126,683)	(125,526)	(132,467)
15	Crist Common		(70,713)	(69,423)	(68,130)	(66,753)	(65,375)	(64,261)	(62,960)	(61,594)	(60,290)	(58,921)	(57,664)	(56,390)	(55,084)	(62,889)
16	Crist Unit 4		21,251	21,377	21,502	21,501	21,505	21,630	21,756	21,610	21,736	21,861	21,986	22,112	22,237	21,697
17	Crist Unit 5		18,218	18,331	18,444	18,416	18,390	18,504	18,617	18,730	18,844	18,957	19,070	19,184	19,297	18,692
18	Crist Unit 6		(25,425)	(24,626)	(23,828)	(23,615)	(23,592)	(23,592)	(23,592)	(23,592)	(23,592)	(23,592)	(23,592)	(23,592)	(23,592)	(23,592)
19	Crist Unit 7		10,391	11,348	12,307	13,117	13,936	14,899	15,863	16,828	17,794	18,761	19,727	20,695	21,662	15,948
20	Daniel Common		106,789	107,542	108,297	109,047	109,808	110,570	111,328	112,095	112,864	113,628	114,401	115,176	115,946	111,345
21	Daniel Unit 1		87,314	87,715	88,116	88,516	88,917	89,317	89,716	90,116	90,515	90,914	91,313	91,711	92,110	89,715
22	Daniel Unit 2		78,180	78,511	78,842	79,173	79,503	79,834	80,164	80,494	80,824	81,154	81,484	81,813	82,143	80,163
23	Scherer Common		31,214	31,397	31,581	31,766	31,951	32,138	32,325	32,513	32,702	32,891	33,081	33,272	33,463	32,330
24	Scherer Unit 3		138,129	138,573	139,016	139,460	139,903	140,346	140,789	141,231	141,674	142,116	142,557	142,999	143,440	140,787
25	Surplus Flowback		(71,375)	(71,375)	(71,375)	(71,375)	(71,375)	(71,375)	(71,375)	(71,375)	(71,375)	(71,375)	(71,375)	(71,375)	(71,375)	(71,375)
26	Other Steam Production		(27,328)	(27,206)	(27,070)	(26,922)	(26,883)	(26,743)	(26,603)	(26,462)	(26,321)	(26,179)	(26,036)	(25,892)	(25,748)	(26,576)
27	Total Steam Generation		(1,231,482)	(1,225,430)	(1,218,769)	(1,226,104)	(1,224,044)	(1,217,799)	(1,211,197)	(1,204,700)	(1,197,997)	(1,191,230)	(1,184,553)	(1,177,863)	(1,171,161)	(1,206,333)
28																
29	NUCLEAR PRODUCTION															
30	St Lucie Common		314,980	313,022	314,057	314,614	315,246	316,537	317,732	318,936	320,118	321,427	322,548	323,435	324,560	318,247
31	St Lucie Unit 1		806,155	810,444	814,363	818,068	822,166	826,363	830,587	834,816	839,118	843,323	847,545	851,643	855,726	830,794
32	St Lucie Unit 2		895,033	898,289	900,970	901,718	905,215	908,833	912,517	916,221	919,932	923,642	927,341	931,121	934,910	913,519
33	Turkey Point U3/U4 Common		403,638	404,618	407,129	408,838	411,126	411,741	413,969	416,052	418,661	420,873	423,113	425,569	428,226	414,889
34	Turkey Point Unit 3		763,586	769,682	775,355	780,158	784,649	790,556	796,542	802,632	808,722	814,813	820,906	826,997	833,088	797,514
35	Turkey Point Unit 4		782,264	787,539	792,808	798,080	803,355	808,635	813,917	819,204	824,493	829,787	835,087	840,393	845,708	813,944
36	Surplus Flowback		136,261	136,261	136,261	136,261	136,261	136,261	136,261	136,261	136,261	136,261	136,261	136,261	136,261	136,261
37	TOTAL NUCLEAR PRODUCTION		4,101,916	4,119,854	4,140,943	4,157,736	4,178,018	4,198,925	4,221,525	4,244,121	4,267,306	4,290,124	4,312,800	4,335,418	4,358,479	4,225,167

FLORIDA PUBLIC SERVICE COMMISSION

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COMPANY: FLORIDA POWER & LIGHT COMPANY
AND SUBSIDIARIES (CONSOLIDATED)

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DOCKET NO.: 20210015-EI

Witness: Scott R. Bores

	(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 Number	Month Accum Depr Balance Dec-22	Month Accum Depr Balance Jan-23	Month Accum Depr Balance Feb-23	Month Accum Depr Balance Mar-23	Month Accum Depr Balance Apr-23	Month Accum Depr Balance May-23	Month Accum Depr Balance Jun-23	Month Accum Depr Balance Jul-23	Month Accum Depr Balance Aug-23	Month Accum Depr Balance Sep-23	Month Accum Depr Balance Oct-23	Month Accum Depr Balance Nov-23	Month Plant Balance Dec-23	13-Month Average
1	OTHER GENERATION															
2	Riviera Beach Energy Center		109,411	111,893	114,573	117,253	119,937	122,622	125,334	127,904	130,586	133,265	135,948	138,556	141,097	125,260
3	Dania Beach Energy Center		23,372	26,024	28,676	31,327	33,979	36,631	39,283	41,936	44,588	47,240	49,892	52,545	55,197	39,284
4	Sanford Common		57,578	58,077	58,700	59,322	59,945	60,563	61,195	61,828	62,501	63,175	63,782	64,434	65,102	61,246
5	Sanford Unit 4		137,285	139,009	136,795	138,654	139,733	140,977	138,558	140,716	142,893	145,114	147,339	149,529	151,179	142,137
6	Sanford Unit 5		144,329	146,309	147,676	149,659	146,654	148,449	150,412	152,144	153,942	155,151	156,547	154,127	151,647	150,542
7	Lauderdale Common		(24,868)	(24,873)	(24,836)	(24,795)	(24,754)	(24,714)	(24,685)	(24,730)	(24,690)	(24,647)	(24,604)	(24,561)	(24,521)	(24,714)
8	Lauderdale Unit 4		(146,344)	(146,344)	(146,344)	(146,344)	(146,344)	(146,344)	(146,344)	(146,344)	(146,344)	(146,344)	(146,344)	(146,344)	(146,344)	(146,344)
9	Lauderdale Unit 5		(127,689)	(127,689)	(127,689)	(127,689)	(127,689)	(127,689)	(127,689)	(127,689)	(127,689)	(127,689)	(127,689)	(127,689)	(127,689)	(127,689)
10	Ft Myers Common		7,713	7,793	7,863	7,968	8,043	8,147	8,252	8,356	8,452	8,557	8,661	8,720	8,817	8,257
11	Ft Myers Unit 2		229,705	233,168	236,642	240,005	243,212	246,391	248,932	245,871	249,006	247,635	250,244	249,045	252,405	244,020
12	Ft Myers Unit 3		6,075	6,363	6,651	6,939	7,224	7,511	7,797	8,083	8,368	8,638	8,923	9,207	9,492	7,790
13	Port Everglades Energy Center		127,569	130,884	134,202	137,104	140,431	140,671	143,973	147,314	150,658	154,002	157,349	160,696	164,045	145,300
14	Cape Canaveral		100,306	102,523	105,437	108,333	111,276	114,083	116,667	118,677	121,188	124,143	127,119	130,099	133,051	116,377
15																
16	Martin Common		155,132	155,415	155,843	156,278	156,716	157,154	157,593	158,019	158,459	158,900	159,340	159,634	160,067	157,581
17	Martin Unit 3/4 Common		63,106	63,254	63,402	63,101	63,253	63,408	63,563	63,269	63,430	63,593	63,757	63,921	64,086	63,473
18	Martin Unit 3		100,695	101,495	102,301	103,106	103,908	104,706	99,073	99,772	100,469	101,163	101,858	102,550	103,238	101,872
19	Martin Unit 4		112,308	112,838	113,368	113,482	114,054	114,634	115,222	115,814	116,402	116,789	117,384	117,007	117,589	115,146
20	Martin Unit 8		161,912	164,173	166,451	168,083	170,428	172,633	174,985	177,358	179,735	182,058	184,375	186,750	187,381	175,102
21	Turkey Point Unit 5		131,541	133,313	135,186	137,057	138,821	135,399	137,342	125,014	126,838	124,193	125,960	127,665	129,371	131,361
22	Manatee Unit 3		195,401	197,986	200,602	202,567	205,018	207,128	205,928	208,563	211,198	213,833	216,466	219,104	221,728	208,117
23	Putnam		(41,242)	(40,382)	(39,523)	(38,664)	(37,805)	(36,946)	(36,086)	(35,227)	(34,368)	(33,509)	(32,650)	(31,790)	(30,931)	(36,086)
24	West County Common		65,219	66,897	68,546	68,943	70,851	72,714	74,639	76,530	78,471	80,387	82,291	84,233	85,634	75,027
25	West County Unit 1		104,755	101,283	98,676	100,988	103,470	106,068	108,856	111,653	114,542	117,433	120,325	119,557	121,708	109,947
26	West County Unit 2		44,612	46,525	48,497	48,196	50,049	52,169	54,308	50,550	52,593	54,638	56,685	58,605	60,370	52,138
27	West County Unit 3		141,181	143,874	146,568	149,263	151,959	154,653	133,713	135,988	138,262	140,535	141,951	143,829	145,987	143,674
28	Okeechobee Clean Energy Center		103,930	107,327	110,085	112,644	116,078	117,889	114,174	117,665	121,157	124,661	128,167	131,675	127,932	117,953
29																
30	Lauderdale GTs		19,271	19,550	19,829	20,107	20,386	20,665	20,943	21,222	21,500	21,779	22,058	22,336	22,615	20,943
31	Ft Myers GTs		16,873	17,205	17,537	17,869	18,202	18,534	18,866	19,197	19,529	19,861	20,193	20,525	20,856	18,865
32	Lauderdale Peakers		59,694	60,670	61,645	62,621	63,526	64,504	65,482	66,460	67,439	68,417	69,395	70,374	71,352	65,506
33	Ft Myers Peakers		21,410	21,641	22,035	22,429	22,824	23,219	23,615	24,010	24,344	24,740	25,137	25,534	25,931	23,605

FLORIDA PUBLIC SERVICE COMMISSION

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COMPANY: FLORIDA POWER & LIGHT COMPANY
AND SUBSIDIARIES (CONSOLIDATED)

(\$000)

Witness: Scott R. Bores

DOCKET NO.: 20210015-EI

	(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 Number	Month Accum Depr Balance Dec-22	Month Accum Depr Balance Jan-23	Month Accum Depr Balance Feb-23	Month Accum Depr Balance Mar-23	Month Accum Depr Balance Apr-23	Month Accum Depr Balance May-23	Month Accum Depr Balance Jun-23	Month Accum Depr Balance Jul-23	Month Accum Depr Balance Aug-23	Month Accum Depr Balance Sep-23	Month Accum Depr Balance Oct-23	Month Accum Depr Balance Nov-23	Month Plant Balance Dec-23	13-Month Average
1	Manatee Solar		25,555	25,908	26,261	26,614	26,968	27,321	27,674	28,027	28,380	28,733	29,086	29,439	29,792	27,674
2	Martin Solar		140,707	141,603	142,502	143,402	144,300	145,197	146,094	146,991	147,889	148,789	149,687	150,587	151,488	146,095
3	Desoto Solar		64,870	65,281	65,704	66,128	66,479	66,903	67,329	67,738	68,163	68,589	69,011	69,416	69,840	67,342
4	Space Coast Solar		25,913	26,084	26,255	26,426	26,597	26,767	26,938	27,109	27,280	27,450	27,621	27,792	27,963	26,938
5	Babcock Ranch Solar		33,308	33,807	34,305	34,803	35,302	35,800	36,298	36,797	37,295	37,793	38,291	38,790	39,288	36,298
6	Citrus Solar		29,143	29,558	29,973	30,389	30,804	31,220	31,635	32,051	32,466	32,882	33,297	33,713	34,128	31,635
7	Sabal Palm Solar		4,473	4,692	4,910	5,129	5,347	5,565	5,784	6,002	6,221	6,439	6,658	6,876	7,095	5,784
8	Magnolia Springs Solar		4,863	5,073	5,283	5,493	5,703	5,913	6,123	6,332	6,542	6,752	6,962	7,172	7,382	6,123
9	Hibiscus Solar		8,689	8,957	9,225	9,493	9,760	10,028	10,296	10,564	10,832	11,099	11,367	11,635	11,903	10,296
10	Egret Solar		5,012	5,217	5,421	5,626	5,830	6,035	6,239	6,444	6,648	6,853	7,058	7,262	7,467	6,239
11	Pelican Solar		4,425	4,631	4,837	5,044	5,250	5,456	5,662	5,868	6,074	6,280	6,486	6,692	6,898	5,662
12	Coral Farms Solar		14,904	15,152	15,399	15,647	15,894	16,141	16,389	16,636	16,884	17,131	17,379	17,626	17,874	16,389
13	Horizon Solar		15,044	15,294	15,543	15,793	16,043	16,292	16,542	16,791	17,041	17,291	17,540	17,790	18,039	16,542
14	Ibis Solar		9,639	9,896	10,153	10,410	10,667	10,924	11,180	11,437	11,694	11,951	12,208	12,465	12,722	11,180
15	Hammock Solar		15,385	15,649	15,913	16,178	16,442	16,706	16,971	17,235	17,499	17,764	18,028	18,292	18,557	16,971
16	Interstate Solar		18,654	18,906	19,158	19,411	19,663	19,916	20,168	20,421	20,673	20,925	21,178	21,430	21,683	20,168
17	Twin Lakes Solar		7,941	8,164	8,387	8,610	8,833	9,056	9,279	9,502	9,725	9,948	10,171	10,394	10,617	9,279
18	Krome Solar		8,721	8,954	9,187	9,419	9,652	9,884	10,117	10,349	10,582	10,815	11,047	11,280	11,512	10,117
19	Osprey Solar		14,975	15,224	15,472	15,721	15,969	16,218	16,467	16,715	16,964	17,212	17,461	17,710	17,958	16,467
20	Blue Cypress Solar		14,835	15,090	15,344	15,598	15,853	16,107	16,362	16,616	16,871	17,125	17,379	17,634	17,888	16,362
21	Loggerhead Solar		15,027	15,281	15,536	15,791	16,046	16,301	16,556	16,811	17,066	17,320	17,575	17,830	18,085	16,556
22	Barefoot Bay solar		14,853	15,108	15,363	15,617	15,872	16,127	16,381	16,636	16,891	17,145	17,400	17,655	17,909	16,381
23	Indian River Solar		14,834	15,080	15,326	15,573	15,819	16,065	16,311	16,558	16,804	17,050	17,297	17,543	17,789	16,311
24	Echo River Solar		8,681	8,948	9,216	9,483	9,751	10,018	10,286	10,553	10,821	11,088	11,356	11,624	11,891	10,286
25	Northern Preserve Solar		6,838	7,030	7,222	7,414	7,605	7,797	7,989	8,181	8,373	8,565	8,756	8,948	9,140	7,989
26	Sunshine Gateway Solar		9,434	9,685	9,937	10,188	10,439	10,690	10,941	11,193	11,444	11,695	11,946	12,197	12,449	10,941
27	Blue Heron Solar		7,997	8,222	8,446	8,671	8,895	9,120	9,344	9,569	9,793	10,018	10,242	10,467	10,691	9,344
28	Sweetbay Solar		7,062	7,261	7,459	7,657	7,855	8,053	8,251	8,449	8,648	8,846	9,044	9,242	9,440	8,251
29	Trailside Solar		5,028	5,233	5,438	5,643	5,848	6,053	6,258	6,464	6,669	6,874	7,079	7,284	7,489	6,258
30	Lakeside Solar		4,849	5,047	5,245	5,442	5,640	5,838	6,036	6,234	6,432	6,630	6,828	7,026	7,224	6,036
31	Cattle Ranch Solar		7,490	7,706	7,921	8,137	8,353	8,569	8,785	9,001	9,217	9,433	9,649	9,864	10,080	8,785
32	Okeechobee Solar		9,051	9,330	9,610	9,889	10,168	10,448	10,727	11,007	11,286	11,565	11,845	12,124	12,403	10,727
33	Southfork Solar		8,853	9,126	9,399	9,671	9,944	10,217	10,490	10,763	11,036	11,308	11,581	11,854	12,127	10,490
34	Palm Bay Solar		4,776	5,009	5,242	5,475	5,708	5,941	6,174	6,407	6,640	6,873	7,106	7,339	7,573	6,174

FLORIDA PUBLIC SERVICE COMMISSION

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COMPANY: FLORIDA POWER & LIGHT COMPANY
AND SUBSIDIARIES (CONSOLIDATED)

(\$000)

Witness: Scott R. Bores

DOCKET NO.: 20210015-EI

	(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 Number	Month Accum Depr Balance Dec-22	Month Accum Depr Balance Jan-23	Month Accum Depr Balance Feb-23	Month Accum Depr Balance Mar-23	Month Accum Depr Balance Apr-23	Month Accum Depr Balance May-23	Month Accum Depr Balance Jun-23	Month Accum Depr Balance Jul-23	Month Accum Depr Balance Aug-23	Month Accum Depr Balance Sep-23	Month Accum Depr Balance Oct-23	Month Accum Depr Balance Nov-23	Month Plant Balance Dec-23	13-Month Average
1	Willow South Solar		4,072	4,281	4,490	4,699	4,908	5,117	5,326	5,535	5,744	5,953	6,162	6,371	6,580	5,326
2	Nassau Solar		5,218	5,431	5,644	5,857	6,070	6,283	6,496	6,709	6,922	7,135	7,348	7,561	7,774	6,496
3	Union Springs Solar		5,061	5,268	5,475	5,681	5,888	6,094	6,301	6,508	6,714	6,921	7,127	7,334	7,541	6,301
4	Orange Blossom		3,989	4,205	4,421	4,637	4,852	5,068	5,284	5,500	5,716	5,932	6,148	6,363	6,579	5,284
5	Babcock Ranch Reserve Solar		7,933	8,156	8,380	8,604	8,828	9,052	9,276	9,500	9,724	9,947	10,171	10,395	10,619	9,276
6	Discovery Solar Energy Center		4,672	4,911	5,151	5,391	5,631	5,870	6,110	6,350	6,590	6,830	7,069	7,309	7,549	6,110
7	Rodeo Solar		4,497	4,706	4,916	5,125	5,335	5,545	5,754	5,964	6,174	6,383	6,593	6,803	7,012	5,754
8	Fort Drum Solar		3,807	4,012	4,218	4,424	4,630	4,836	5,042	5,247	5,453	5,659	5,865	6,071	6,277	5,042
9	Grove Solar		2,947	3,183	3,419	3,655	3,890	4,126	4,362	4,598	4,834	5,069	5,305	5,541	5,777	4,362
10	Elder Branch Solar		3,239	3,499	3,758	4,017	4,276	4,535	4,794	5,053	5,313	5,572	5,831	6,090	6,349	4,794
11	Sundew Solar		3,199	3,455	3,711	3,967	4,223	4,479	4,735	4,991	5,247	5,503	5,759	6,015	6,270	4,735
12	Ghost Orchid Solar		3,122	3,371	3,621	3,871	4,121	4,370	4,620	4,870	5,119	5,369	5,619	5,869	6,118	4,620
13	Sawgrass Solar		3,065	3,310	3,555	3,801	4,046	4,291	4,536	4,781	5,027	5,272	5,517	5,762	6,007	4,536
14	Immokalee Solar		3,048	3,292	3,536	3,780	4,024	4,267	4,511	4,755	4,999	5,243	5,487	5,731	5,974	4,511
15	Everglades Solar		126	378	630	882	1,134	1,386	1,639	1,891	2,143	2,395	2,647	2,899	3,151	1,639
16	Whitetail Solar		119	358	597	835	1,074	1,313	1,551	1,790	2,029	2,267	2,506	2,745	2,983	1,551
17	Bluefield Solar		109	327	545	763	981	1,199	1,416	1,634	1,852	2,070	2,288	2,506	2,724	1,416
18	Cavendish Solar		114	343	572	801	1,030	1,259	1,488	1,717	1,946	2,175	2,404	2,633	2,862	1,488
19	Anhinga Solar		121	362	603	844	1,086	1,327	1,568	1,810	2,051	2,292	2,533	2,775	3,016	1,568
20	Blackwater Solar		118	354	590	826	1,062	1,297	1,533	1,769	2,005	2,241	2,477	2,713	2,949	1,533
21	Chipola Solar		124	372	619	867	1,115	1,363	1,611	1,858	2,106	2,354	2,602	2,850	3,097	1,611
22	Chautauqua Solar		120	359	599	839	1,078	1,318	1,558	1,797	2,037	2,277	2,516	2,756	2,996	1,558
23	First City Solar		118	355	592	829	1,065	1,302	1,539	1,776	2,013	2,249	2,486	2,723	2,960	1,539
24	Apalachee Solar		121	363	605	848	1,090	1,332	1,574	1,816	2,059	2,301	2,543	2,785	3,027	1,574
25	C&I Solar Partnership		3,160	3,201	3,241	3,281	3,322	3,362	3,402	3,443	3,483	3,523	3,564	3,604	3,645	3,402
26	Voluntary Solar Partnership		4,885	5,000	5,115	5,231	5,347	5,464	5,581	5,698	5,816	5,934	6,053	6,173	6,293	5,584
27	Dania Beach Energy Storage		6,167	6,385	6,603	6,821	7,039	7,256	7,474	7,693	7,911	8,129	8,347	8,565	8,783	7,475
28	Manatee Energy Storage Center		30,662	33,217	35,772	38,327	40,883	43,438	45,993	48,548	51,103	53,658	56,214	58,769	61,324	45,993
29	Echo River Energy Storage Center		2,129	2,299	2,470	2,640	2,811	2,981	3,152	3,322	3,492	3,663	3,833	4,004	4,174	3,152
30	Sunshine Gateway Energy Storage Center		2,129	2,299	2,470	2,640	2,811	2,981	3,152	3,322	3,493	3,663	3,834	4,004	4,175	3,152
31	Okeechobee Hydrogen Pilot		0	0	0	0	0	0	0	0	0	0	0	0	280	22
32	Future Battery Storage		3,018	3,199	3,380	3,561	3,741	3,922	4,103	4,284	4,465	4,646	4,827	5,008	5,189	4,103
33																
34	Pea Ridge Units 1 through 3		16,414	16,518	16,623	16,728	16,832	16,936	17,041	17,145	17,249	17,353	17,457	17,561	17,665	17,040
35	Perdido LFG Units 1 and 2		3,690	3,722	3,753	3,785	3,816	3,847	3,879	3,910	3,942	3,973	4,005	4,036	4,067	3,879

FLORIDA PUBLIC SERVICE COMMISSION

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AND SUBSIDIARIES (CONSOLIDATED)

(\$000)

DOCKET NO.: 20210015-EI

Witness: Scott R. Bores

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
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1	Smith Unit 3		(6,890)	(6,950)	(6,129)	(13,885)	(13,104)	(13,224)	(12,179)	(11,065)	(9,985)	(8,839)	(7,700)	(6,537)	(5,371)	(9,374)
2	Smith Unit A - Peaker		9,552	9,612	9,672	9,732	9,792	9,852	9,912	9,972	10,032	10,093	10,153	10,213	10,273	9,912
3	Smith Common		58,058	58,725	59,393	60,060	60,728	61,396	62,064	62,733	63,401	64,069	64,737	65,405	66,073	62,065
4	Crist CT		20,240	21,478	22,716	23,954	25,192	26,430	27,668	28,906	30,144	31,382	32,620	33,858	35,096	27,668
5	Blue Indigo Solar		6,967	7,182	7,396	7,611	7,826	8,041	8,256	8,471	8,685	8,900	9,115	9,330	9,545	8,256
6	Blue Springs Solar		2,793	3,016	3,240	3,463	3,687	3,910	4,134	4,357	4,580	4,804	5,027	5,251	5,474	4,134
7	Cotton Creek Solar		2,999	3,239	3,478	3,718	3,958	4,198	4,438	4,678	4,918	5,158	5,398	5,638	5,877	4,438
8																
9	Surplus Flowback		188,169	188,169	188,169	188,169	188,169	188,169	188,169	188,169	188,169	188,169	188,169	188,169	188,169	188,169
10	Minor Other Production		15,817	16,306	16,799	17,214	17,732	18,234	18,753	18,423	18,580	19,471	19,969	20,512	22,133	18,457
11	TOTAL OTHER PRODUCTION		3,121,086	3,178,674	3,234,395	3,284,684	3,344,704	3,398,743	3,419,593	3,457,599	3,523,592	3,581,101	3,646,103	3,699,023	3,751,829	3,433,933
12																
13	<u>TRANSMISSION</u>															
14	Transmission		1,804,826	1,811,881	1,817,349	1,822,081	1,826,636	1,831,334	1,836,408	1,825,280	1,831,726	1,800,592	1,808,317	1,815,895	1,823,053	1,819,644
15	353 Station Equipment		63,727	64,135	64,543	64,950	65,357	65,764	66,170	66,575	66,981	67,385	67,790	68,194	68,598	66,167
16	353.1 Transmission - GSU		98,300	99,374	100,447	101,521	102,594	103,668	104,741	105,814	106,886	107,959	109,031	110,104	111,189	104,741
17	Transmission - Gen Leads		34,363	34,659	34,955	35,251	35,547	35,842	36,138	36,434	36,729	37,025	37,320	37,616	37,911	36,138
18	Transmission - Radials Retail		29,944	30,065	30,186	30,307	30,429	30,550	30,671	30,792	30,913	31,034	31,155	31,276	31,397	30,671
19	North Florida Resiliency Connection		8,966	10,347	11,729	13,111	14,493	15,875	17,257	18,638	20,020	21,402	22,784	24,166	25,548	17,257
20	Surplus Flowback		(298,476)	(298,476)	(298,476)	(298,476)	(298,476)	(298,476)	(298,476)	(298,476)	(298,476)	(298,476)	(298,476)	(298,476)	(298,476)	(298,476)
21	TOTAL TRANSMISSION		1,741,650	1,751,986	1,760,734	1,768,745	1,776,580	1,784,556	1,792,908	1,785,057	1,794,780	1,766,922	1,777,922	1,788,775	1,799,220	1,776,141
22																
23	<u>DISTRIBUTION SUBSTATION</u>															
24	361 Structures & Improvement		92,315	92,828	93,342	93,858	94,375	94,896	95,419	95,944	96,475	97,009	97,539	98,082	98,628	95,439
25	362 Station Equipment		751,185	754,888	758,266	762,380	766,572	770,719	774,950	778,809	783,162	785,925	790,310	794,861	799,273	774,715
26	Other Distribution Substation		442	480	519	558	599	639	680	721	762	804	845	887	929	682
27	TOTAL DISTRIBUTION SUBSTATION		843,942	848,196	852,127	856,796	861,546	866,254	871,049	875,473	880,400	883,738	888,694	893,830	898,829	870,836
28																
29	<u>DISTRIBUTION LINE FACILITIES</u>															
30	363 Storage Battery Equip		2,533	2,567	2,601	2,635	2,670	2,704	2,738	2,772	2,806	2,841	2,875	2,909	2,943	2,738
31	364 Poles, Towers & Fixtures		711,304	717,774	724,299	730,523	736,719	743,077	749,677	756,419	763,001	769,641	776,150	783,053	790,078	750,132
32	365 Overhead Conductors & Devices		755,649	760,115	764,627	768,825	772,985	777,284	781,742	786,334	790,757	795,314	799,753	804,586	809,642	782,124
33	366 Underground Conduit		526,968	528,867	530,777	532,555	534,309	536,115	537,998	539,925	541,775	543,645	545,453	547,406	549,407	538,092
34	367 UG Conductors & Devices		993,540	996,200	998,885	1,001,327	1,003,733	1,006,232	1,008,843	1,011,544	1,014,109	1,016,760	1,019,312	1,022,145	1,025,129	1,009,058
35	368 Line Transformers		1,176,953	1,180,099	1,183,274	1,186,261	1,189,229	1,192,268	1,195,344	1,198,505	1,201,566	1,204,779	1,207,940	1,211,343	1,214,967	1,195,579
36	369 Services		662,650	665,460	668,284	671,019	673,744	676,509	679,313	682,157	684,954	687,797	690,608	693,533	696,531	679,428

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1	370	Meters	119,687	120,182	120,679	121,170	121,661	122,154	122,647	123,144	123,638	124,139	124,639	125,147	125,665	122,658
2	370.1	AMI Meters	342,020	344,743	347,476	350,171	352,866	355,584	358,338	361,113	363,870	366,634	369,383	372,186	375,004	358,415
3	371	Installations On Customer Premises	49,507	49,814	50,123	50,424	50,724	51,029	51,340	51,654	51,965	52,276	52,584	52,902	53,223	51,351
4	373	Street Lighting & Signal Systems	121,157	121,049	120,949	120,785	120,613	120,464	120,328	120,219	120,076	119,980	119,866	119,831	119,866	120,399
5		Other Distribution Line	38,377	42,078	45,955	50,009	54,247	58,677	63,300	68,114	73,117	78,311	83,701	89,288	95,066	64,634
6		TOTAL DISTRIBUTION LINE	5,500,345	5,528,951	5,557,928	5,585,704	5,613,499	5,642,096	5,671,608	5,701,902	5,731,634	5,762,118	5,792,264	5,824,330	5,857,522	5,674,608
7																
8		DISTRIBUTION - Surplus Flowback	(577,485)	(577,485)	(577,485)	(577,485)	(577,485)	(577,485)	(577,485)	(577,485)	(577,485)	(577,485)	(577,485)	(577,485)	(577,485)	(577,485)
9																
10		TOTAL DISTRIBUTION	5,766,802	5,799,661	5,832,569	5,865,015	5,897,559	5,930,865	5,965,172	5,999,890	6,034,548	6,068,371	6,103,472	6,140,674	6,178,866	5,967,959
11																
12		<u>GENERAL PLANT - BUILDING</u>	196,777	198,023	199,281	200,552	201,773	193,946	195,131	196,330	197,542	198,770	200,013	201,271	202,548	198,612
13		<u>GENERAL PLANT - EQUIPMENT</u>	496,442	474,838	485,982	476,115	485,758	492,814	503,807	513,055	525,475	525,286	529,789	539,921	546,386	507,359
14		<u>GENERAL PLANT - TRANSPORTATION</u>	294,598	298,233	301,761	305,180	308,680	312,261	315,736	319,357	322,940	326,480	330,168	333,879	337,223	315,884
15																
16		<u>GENERAL PLANT - Surplus Flowback</u>	(25,954)	(25,954)	(25,954)	(25,954)	(25,954)	(25,954)	(25,954)	(25,954)	(25,954)	(25,954)	(25,954)	(25,954)	(25,954)	(25,954)
17																
18		TOTAL GENERAL PLANT	961,862	945,139	961,070	955,892	970,256	973,066	988,720	1,002,788	1,020,003	1,024,582	1,034,017	1,049,118	1,060,202	995,901
19																
20		<u>OTHER ITEMS</u>														
21		Scherer Acquisition Adjustment	(28,434)	(28,434)	(28,434)	(28,434)	(28,434)	(28,434)	(28,434)	(28,434)	(28,434)	(28,434)	(28,434)	(28,434)	(28,434)	(28,434)
22		Vero Beach Acquisition Adjustment	14,904	15,211	15,518	15,826	16,133	16,440	16,748	17,055	17,362	17,670	17,977	18,284	18,592	16,748
23		Capital Leases	142,324	142,346	142,368	142,391	142,413	142,436	142,458	142,481	142,503	142,526	142,548	142,570	142,593	142,458
24		Avoided AFUDC - FERC Reclass	61,575	62,177	62,779	63,381	63,982	64,582	65,183	65,782	66,382	66,981	67,580	68,178	68,776	65,180
25		Capital Recovery - FERC Reclass	725,144	722,928	720,712	718,497	716,281	714,065	711,849	709,633	707,417	705,201	702,985	700,769	698,553	711,849
26		Asset Retirement Obligation	98,354	99,211	100,069	100,926	101,783	102,641	103,498	104,355	105,209	106,063	106,917	107,771	108,625	103,494
27		Decommissioning Reserve - ARO Contra	(4,925,568)	(4,925,568)	(4,925,568)	(4,925,568)	(4,925,568)	(4,925,568)	(4,925,568)	(4,925,568)	(4,925,568)	(4,925,568)	(4,925,568)	(4,925,568)	(4,925,568)	(4,925,568)
28		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
29		Surplus Flowback - FERC Reclass	1,857,535	1,857,535	1,857,535	1,857,535	1,857,535	1,857,535	1,857,535	1,857,535	1,857,535	1,857,535	1,857,535	1,857,535	1,857,535	1,857,535
30		Surplus Flowback - Dismantlement	146,014	146,014	146,014	146,014	146,014	146,014	146,014	146,014	146,014	146,014	146,014	146,014	146,014	146,014
31		Land Easements	86	86	86	86	86	86	86	86	86	86	86	86	86	86
32		Other	21,623	21,038	20,453	19,869	19,284	18,699	18,114	17,529	16,944	16,359	15,775	15,190	14,605	18,114
33		TOTAL OTHER ITEMS	(1,879,663)	(1,880,675)	(1,881,686)	(1,882,699)	(1,883,711)	(1,884,724)	(1,885,738)	(1,886,751)	(1,887,769)	(1,888,787)	(1,889,805)	(1,890,824)	(1,891,843)	(1,885,744)
34																
35		TOTAL DEPRECIABLE RESERVE BALANCE	13,424,581	13,548,691	13,706,070	13,817,616	13,971,403	14,113,472	14,238,738	14,363,858	14,538,591	14,653,596	14,820,963	14,983,961	15,144,387	14,255,840
36																
37		NON-DEPRECIABLE PROPERTY	(1,371)	(1,365)	(1,359)	(1,353)	(1,348)	(1,342)	(1,336)	(1,330)	(1,324)	(1,319)	(1,313)	(1,307)	(1,301)	(1,336)
38																
39		NUCLEAR DECOMMISSIONING	5,753,732	5,771,408	5,789,141	5,806,932	5,824,779	5,842,684	5,860,647	5,878,668	5,896,747	5,914,883	5,933,079	5,951,333	5,969,645	5,861,052
40																
41		FOSSIL DISMANTLEMENT	374,370	375,546	375,888	376,231	376,573	376,916	377,258	377,601	377,943	378,314	378,684	379,054	378,591	377,151
42																
43		TOTAL PLANT RESERVE BALANCE	19,551,311	19,694,280	19,869,741	19,999,425	20,171,408	20,331,730	20,475,307	20,618,797	20,811,957	20,945,474	21,131,412	21,313,041	21,491,322	20,492,708
44																
45		NOTES:														
46																
47		Totals may not add due to rounding														
48		(1) AMOUNTS INCLUDE NON-UTILITY PROPERTY														
49																

<p>FLORIDA PUBLIC SERVICE COMMISSION</p> <p>COMPANY: FLORIDA POWER & LIGHT COMPANY AND SUBSIDIARIES (CONSOLIDATED)</p> <p>DOCKET NO.: 20210015-EI</p>	<p>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.</p>	<p>Type of Data Shown: <input checked="" type="checkbox"/> Projected Test Year Ended: 12/31/22 <input type="checkbox"/> Prior Year Ended: <u> </u>/<u> </u>/<u> </u> <input checked="" type="checkbox"/> Historical Test Year Ended: 12/31/20 <input checked="" type="checkbox"/> Proj. Subsequent Yr Ended: 12/31/23</p> <p>Witness: Scott R. Bores</p>
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(\$000)					
	(1)	(2)	(3)	(4)	(5)
Line No.	Description of Additions or (Retirements)	Subsequent Year Minus One Year 12/31/2022	Subsequent Year 12/31/2023	Subsequent Year Plus One 12/31/2024	Most Recent Calendar Year 12/31/2020
1	ADDITIONS				
2	2020 SoBRA	0	0	0	390,336
3	Solar Together	0	0	0	881,621
4	Large Scale Solar Projects ⁽¹⁾	859,585	734,370	849,997	92,946
5	500kV Rebuild ⁽²⁾	693,895	218,664	504,529	64
6	Dania Beach Energy Center ⁽²⁾	885,809	0	0	363
7	North Florida Resiliency Connection	554,174	0	0	0
8	All Other Additions	5,829,584	5,824,851	5,814,156	3,719,413
9					
10	TOTAL ADDITIONS ⁽³⁾	<u>8,823,048</u>	<u>6,777,884</u>	<u>7,168,682</u>	<u>5,084,743</u>
11					
12	RETIREMENTS				
13	Manatee U1/U2	(693,317)	0	0	0
14	Scherer	(1,432,494)	0	0	0
15	Plant Crist Coal Assets	0	0	0	(689,226)
16	Plant Daniel	0	0	(781,149)	0
17	All Other Retirements	(1,029,836)	(875,401)	(964,949)	(724,493)
18					
19	TOTAL RETIREMENTS	<u>(3,155,647)</u>	<u>(875,401)</u>	<u>(1,746,097)</u>	<u>(1,413,720)</u>
20					
21	TOTAL NET ADDITIONS	<u>5,667,401</u>	<u>5,902,484</u>	<u>5,422,585</u>	<u>3,671,023</u>
22					
23	Notes:				
24	⁽¹⁾ The forecast underpinning the solar additions reflected for the subsequent year and subsequent year plus one was completed prior to the final resource plan which supports the 894MW of requested solar				
25	base rate adjustments in both 2024 and 2025.				
26	⁽²⁾ The project exceeds the 0.5% threshold in at least one of the prescribed time periods				
27	⁽³⁾ Includes plant-in-service adjustments or transfers reflected on MFR B-7.				

FLORIDA PUBLIC SERVICE COMMISSION
COMPANY: FLORIDA POWER & LIGHT COMPANY
AND SUBSIDIARIES (CONSOLIDATED)

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 ___/___/___
 Projected Subsequent Year Ended 12/31/2023

DOCKET NO.: 20210015-EI

Witness: Scott R. Bores, Matthew Valle

	(A)	(B)	
Line No.	Preliminary Engineering Growth Classification	Amount (000)	
1			
2	Environmental		
3	Availability/Reliability		
4	Heat Rate		
5	Replace Existing Plant		
6	Safety		
7	Energy Conservation		
8	Capacity	722,450	
9	Aid to Construction and Maintenance		
10	Regulatory		
11			
12	Total In-Service Additions	722,450	
13			
14			
15	OTHER PRODUCTION		
16	Large Scale Solar Project	722,450	
17			
18	Total In-Service Additions	722,450	
19			

Supporting Schedules:

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION
COMPANY: FLORIDA POWER & LIGHT COMPANY
AND SUBSIDIARIES (CONSOLIDATED)

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: __/__/__
X Proj. Subsequent Yr. Ended:12/31/2023

DOCKET NO.: 20210015-EI

(\$000 WHERE APPLICABLE)

Witness: Scott R. Bores

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	
Line No.	Project No.	Project Description	Year End CWIP Balance	Estimated Additional Project Costs	Total Cost of Completion	Initial Project Budget Per Construction Bid	Date Construction Started	Expected Completion Date	Percent Complete (3) / (5)	Amount of AFUDC Charged	13 Month Average Balance	Jurisdictional Factor	Jurisdictional Amount
1		INTANGIBLE											
2		All Other Intangible Plant	118,066				Various	Various			137,923	0.969179	133,672
3		TOTAL INTANGIBLE PLANT	118,066								137,923		133,672
4													
5		STEAM PRODUCTION											
6		All Other Steam Production	17,275				Various	Various			22,309	0.957203	21,354
7		TOTAL STEAM PRODUCTION	17,275								22,309		21,354
8													
9		NUCLEAR PRODUCTION											
10		All Other Nuclear Production	690,812				Various	Various		1,493	670,017	0.958802	642,414
11		TOTAL NUCLEAR PRODUCTION	690,812							1,493	670,017		642,414
12													
13		OTHER PRODUCTION											
14	UENC.00000106.54	Turkey Point Clean Water Project	208,292	106,585	314,877	314,877	Jun-21	Dec-24	66.15%	-	123,542	0.957099	118,242
15	UENC.00000106.62	Large Scale Solar Project - 2023	-	-	722,450	722,450	Dec-22	Dec-23	100.00%	22,494	352,484	0.957099	337,362
16	UENC.00000106.65	Large Scale Solar Project - 2024	26,412	503,380	529,793	529,793	Dec-23	Dec-24	4.99%	60	2,032	0.957099	1,945
17		All Other Production	92,987				Various	Various			207,816	0.957099	198,901
18		TOTAL OTHER PRODUCTION	327,692	609,965	1,567,120	1,567,120					22,554	685,874	656,449
19													
20		DISTRIBUTION											
21		All Other Distribution Plant	564,304				Various	Various			555,877	0.999999	555,877
22		TOTAL DISTRIBUTION PLANT	564,304								555,877		555,877
23													
24		TRANSMISSION											
25	UTRN.00000551	500KV Rebuild	554,648	406,822	961,469	1,603,000	Various	Various	57.69%	32,263	562,453	0.909763	511,699
26	UTRN.00000660	Quarry to ClearSky	105,107	190,945	296,052	296,052	Jan-22	Dec-24	35.50%	3,991	72,844	0.909763	66,271
27	UENC.00000106.62	Large Scale Solar Project - 2023	-	-	11,920	11,920	Dec-22	Dec-23	100.00%	233	3,458	0.909763	3,146
28	UENC.00000106.65	Large Scale Solar Project - 2024	-	8,511	8,511	8,511	Dec-23	Dec-24	-	-	-	0.909763	-
29		All Other Transmission	316,342				Various	Various			2,052	384,639	349,931
30		TOTAL TRANSMISSION PLANT	976,096	606,277	1,277,951	1,919,482					38,537	1,023,395	931,047
31													
32		GENERAL											
33		All Other General Plant	128,313				Various	Various			137,603	0.969099	133,351
34		TOTAL GENERAL PLANT	128,313								137,603		133,351
35													
36													
37		TOTAL CONSTRUCTION WORK IN PROGRESS	2,822,559	1,216,243	2,845,071	3,486,602					62,585	3,232,998	3,074,164
38													
39													

FLORIDA PUBLIC SERVICE COMMISSION
COMPANY: FLORIDA POWER & LIGHT COMPANY
AND SUBSIDIARIES (CONSOLIDATED)

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: __/__/__
X Proj. Subsequent Yr. Ended: 12/31/2023

DOCKET NO.: 20210015-EI

(\$000 WHERE APPLICABLE)

Witness: Scott R. Bores

	(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	958,552							62,585	1,301,633		1,208,442
3													
4													
5		TOTAL RATE BASE TREATMENT	1,864,007								1,931,365		1,865,722
6													
7													
8		TOTAL CWIP	2,822,559	1,216,243	2,845,071	3,486,602				62,585	3,232,998		3,074,164
9													
10													
11													
12													
13													
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FLORIDA PUBLIC SERVICE COMMISSION
COMPANY: FLORIDA POWER & LIGHT COMPANY
AND SUBSIDIARIES (CONSOLIDATED)

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: 12/31/23

DOCKET NO.: 20210015-EI

Witness: Scott R. Bores

Line No.	(1)
1	
2	The company is not proposing to include any AFUDC-eligible CWIP in rate base.
3	
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FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: FLORIDA POWER & LIGHT COMPANY
AND SUBSIDIARIES (CONSOLIDATED)

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 is projected. Individual properties that are less than 5 percent of the account total may be aggregated.

Type of Data Shown:
X Projected Test Year Ended: 12/31/22
_ Prior Year Ended: / /
_ Historical Test Year Ended: / /
X Proj. Subsequent Yr Ended: 12/31/23

DOCKET NO.: 20210015-EI

Witness: Scott R. Bores, Thomas Broad, Tara B. DuBose,
Michael Spoor, Matthew Valle

(\$000)

	(1)	(2)	(3)	(4)	(5)
Line No.	Description of Item	Test Year 2022 13-Month Average	Subsequent Year 2023 13-Month Average	Subsequent Year Jurisdictional Factor	Subsequent Year Jurisdictional Amount (3) x (4)
1	<u>OTHER PRODUCTION FUTURE USE</u>				
2	Hendry County (1)	45,935	45,935	0.955870	43,908
3	St. Lucie River Farms Solar	20,861	20,861	0.955870	19,940
4	Clyman Solar	22,169	9,763	0.955870	9,332
5	Lakewood Park	19,998	19,998	0.955870	19,116
6	Southeast Grove	23,074	23,074	0.955870	22,055
7	Aggregate Other Production Property Under 5%	153,269	453,351	0.955870	433,345
8	TOTAL OTHER PRODUCTION FUTURE USE	<u>285,307</u>	<u>572,982</u>		<u>547,697</u>
9					
10	<u>TRANSMISSION FUTURE USE</u>				
11	Aggregate Transmission Property Under 5%	35,674	32,592	0.906225	29,535
12	TOTAL TRANSMISSION FUTURE USE	<u>35,674</u>	<u>32,592</u>		<u>29,535</u>
13					
14	<u>DISTRIBUTION FUTURE USE</u>				
15	Aggregate Distribution Property Under 5%	33,306	22,846	1.000000	22,846
16	TOTAL DISTRIBUTION FUTURE USE	<u>33,306</u>	<u>22,846</u>		<u>22,846</u>
17					
18	<u>GENERAL PLANT FUTURE USE</u>				
19	PGA BLVD Campus	27,108	-	0.969122	0
20	Aggregate General Plant Property Under 5%	13,730	12,101	0.969122	11,727
21	TOTAL GENERAL PLANT FUTURE USE	<u>40,838</u>	<u>12,101</u>		<u>11,727</u>
22					
23	TOTAL	<u>395,124</u>	<u>640,522</u>		<u>611,806</u>
24					
25					
26					
27	Note: Totals may not add due to rounding.				
28					
29	Notes:				
30	(1) - The forecast supporting this MFR assumed \$28.5MM of Hendry County land would be utilized for solar. It was later determined that only \$11MM would be utilized.				
31	This change has no effect on total retail rate base and will have no impact on the proposed base rate increase.				
32					
33					
34					
35					
36					

NUCLEAR FUEL BALANCES

FLORIDA PUBLIC SERVICE COMMISSION

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

Type of Data Shown:
 _ Projected Test Year Ended: / /
 _ Prior Year Ended: / /
 _ Historical Test Year Ended: / /
 X Proj. Subsequent Yr Ended: 12/31/23

COMPANY: FLORIDA POWER & LIGHT COMPANY
AND SUBSIDIARIES (CONSOLIDATED)

DOCKET NO.: 20210015-EI

(\$000)

Witness: Scott R. Bores, Robert Coffey

	(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	DECEMBER	514,180	0	618,255	53,474	453,508	0	732,402	
2									
3	JANUARY	514,722	0	618,255	53,474	466,580	0	719,871	
4									
5	FEBRUARY	522,553	0	618,255	53,474	477,279	0	717,003	
6									
7	MARCH	502,580	0	604,821	104,876	487,859	0	724,418	
8									
9	APRIL	504,347	0	604,821	51,403	444,636	0	715,935	
10									
11	MAY	477,216	0	600,608	105,116	456,908	0	726,032	
12									
13	JUNE	482,338	0	600,608	105,116	469,367	0	718,696	
14									
15	JULY	482,639	0	600,608	105,116	482,241	0	706,122	
16									
17	AUGUST	506,594	0	600,608	105,116	495,115	0	717,203	
18									
19	SEPTEMBER	507,198	0	600,608	53,713	456,171	0	705,348	
20									
21	OCTOBER	470,293	0	583,785	112,000	466,608	0	699,470	
22									
23	NOVEMBER	487,876	0	583,785	58,287	425,088	0	704,860	
24									
25	DECEMBER	502,862	0	583,785	58,287	437,688	0	707,246	
26									
27	13 MONTH AVERAGE	498,108	0	601,446	78,419	463,004	0	714,970	
28									
29	NOTE: TOTALS MAY NOT ADD DUE TO ROUNDING								
30									
31									
32									

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: FLORIDA POWER & LIGHT COMPANY
AND SUBSIDIARIES (CONSOLIDATED)

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:
X Projected Test Year Ended: 12/31/22
_ Prior Year Ended: __/__/__
_ Historical Test Year Ended: __/__/__
X Proj. Subsequent Yr Ended: 12/31/23

Witness: Scott R. Bores, Tara B. DuBose,
Liz Fuentes

DOCKET NO.: 20210015-EI

Line No.	ACCOUNT NO.	COMPONENT	TEST YEAR 2022 COMPANY TOTAL ⁽¹⁾	SUBSEQUENT YEAR 2023 COMPANY TOTAL ⁽¹⁾	SUBSEQUENT YEAR JURISDICTIONAL FACTOR	SUBSEQUENT YEAR JURISDICTIONAL AMOUNT (4) X (5)
1		CURRENT AND ACCRUED ASSETS				
2						
3	131	CASH	69,995	58,222	0.969491	56,446
4	134	OTHER SPECIAL DEPOSITS	2,122	2,164	0.969491	2,098
5	135	WORKING FUNDS	114	117	0.969491	113
6	142	CUSTOMER ACCOUNTS RECEIVABLE	897,721	945,157	1.000000	945,157
7	143	OTHER ACCOUNTS RECEIVABLE	150,910	141,085	0.969491	136,780
8	144	ACCUM PROV UNCOLLECTIBLE ACCOUNTS	(9,426)	(10,280)	1.000000	(10,280)
9	145	NOTES RECEIVABLE FROM ASSOC COMPANIES	160,000	160,000	0.969491	155,119
10	146	ACCOUNT RECEIVABLE FROM ASSOC COMPANIES	26,916	28,301	0.969491	27,438
11	151	FUEL STOCK	165,873	155,187	0.958771	148,788
12	154	PLANT MATERIALS AND OPERATING SUPPLIES	586,781	591,041	0.965023	570,368
13	158.1	ALLOWANCE INVENTORY	6,300	6,300	0.953303	6,006
14	163	STORES EXPENSE UNDISTRIBUTED	890	908	0.965023	876
15	165	PREPAYMENTS	109,130	107,798	0.978395	105,469
16	171	INTEREST & DIVIDENDS RECEIVABLE	42	42	0.969491	41
17	172	RENTS RECEIVABLE	28,709	29,403	0.969491	28,506
18	173	ACCRUED UTILITY REVENUES	355,535	359,167	1.002144	359,937
19	174	MISCELLANEOUS CURRENT AND ACCRUED ASSETS	37,254	37,999	0.969491	36,840
20		CURRENT AND ACCRUED ASSETS	2,588,866	2,612,612	0.983576	2,569,703
21						
22		DEFERRED DEBITS				
23						
24	182.2	UNRECOVERED PLANT & REGULATORY COSTS	216,631	207,589	0.955214	198,292
25	182.3	OTHER REGULATORY ASSETS	3,980,544	3,611,086	0.199967	722,097
26	183	PRELIM SURVEY & INVESTIGATION CHARGES	35,539	38,504	0.969491	37,329
27	184	CLEARING ACCOUNTS	16	16	0.969491	15
28	186	MISCELLANEOUS DEFERRED DEBITS	2,051,121	2,042,726	0.969274	1,979,962
29	187	DEFERRED LOSSES DISPOSITION UTIL PLANT	13	13	0.969491	13
30		DEFERRED DEBITS	6,283,864	5,899,935	0.497922	2,937,709
31						
32		CURRENT AND ACCRUED ASSETS AND DEFERRED DEBITS	8,872,730	8,512,546	0.646976	5,507,411
33						
34		OTHER NONCURRENT LIABILITIES				
35						

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: FLORIDA POWER & LIGHT COMPANY
AND SUBSIDIARIES (CONSOLIDATED)

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:
X Projected Test Year Ended: 12/31/22
_ Prior Year Ended: __/__/__
_ Historical Test Year Ended: __/__/__
X Proj. Subsequent Yr Ended: 12/31/23

Witness: Scott R. Bores, Tara B. DuBose,
Liz Fuentes

DOCKET NO.: 20210015-EI

Line No.	ACCOUNT NO.	COMPONENT	(1)	(2)	(3)	(4)	(5)	(6)
			TEST YEAR 2022 COMPANY TOTAL ⁽¹⁾	SUBSEQUENT YEAR 2023 COMPANY TOTAL ⁽¹⁾	SUBSEQUENT YEAR JURISDICTIONAL FACTOR	SUBSEQUENT YEAR JURISDICTIONAL AMOUNT (4) X (5)		
1	228.1	ACCUM PROVISION - PROPERTY INSURANCE	(125,207)	(152,639)	0.051658	(7,885)		
2	228.2	ACCUM PROVISION - INJURIES & DAMAGES	(23,600)	(23,600)	0.969122	(22,871)		
3	228.3	ACCUM PROVISION - PENSION & DEFERRED BENEFITS	(180,071)	(170,772)	0.969122	(165,499)		
4	228.4	ACCUM PROVISION - OPERATING RESERVES	(194,492)	(207,537)	0.969491	(201,205)		
5	230	ASSET RETIREMENT OBLIGATION - LIABILITY	(2,670,607)	(2,785,384)	0.969122	(2,699,377)		
6		OTHER NONCURRENT LIABILITIES	(3,193,976)	(3,339,932)	0.927216	(3,096,838)		
7								
8		CURRENT AND ACCRUED LIABILITIES						
9								
10	232	ACCOUNTS PAYABLE	(776,141)	(790,779)	0.969491	(766,653)		
11	234	ACCOUNTS PAYABLE TO ASSOCIATED COMPANIES	(40,023)	(38,362)	0.969491	(37,192)		
12	236	TAXES ACCRUED	(402,681)	(442,692)	0.973856	(431,119)		
13	237	INTEREST ACCRUED	(179,880)	(201,652)	0.970292	(195,661)		
14	241	TAX COLLECTIONS PAYABLE	(103,211)	(105,275)	0.969491	(102,063)		
15	242	MISC CURRENT AND ACCRUED LIABILITIES	(671,268)	(684,471)	0.969613	(663,672)		
16	244	DERIVATIVE LIABILITY - NOT HEDGED	0	0	0.000000	0		
17		CURRENT AND ACCRUED LIABILITIES	(2,173,204)	(2,263,231)	0.970453	(2,196,359)		
18								
19		DEFERRED CREDITS						
20								
21	252	CUSTOMER ADVANCES FOR CONSTRUCTION	(1,216)	(1,240)	0.969491	(1,202)		
22	253	OTHER DEFERRED CREDITS	(258,203)	(251,549)	0.965970	(242,989)		
23	254	OTHER REGULATORY LIABILITIES	(3,181,035)	(3,010,159)	0.938588	(2,825,298)		
24	256	DEFERRED GAINS DISPOSITION UTILITY PLANT	(31,599)	(28,307)	0.969491	(27,444)		
25		DEFERRED CREDITS	(3,472,052)	(3,291,255)	0.940958	(3,096,933)		
26								
27		NONCURRENT, CURRENT AND ACCRUED LIABILITIES	(8,839,233)	(8,894,418)	0.943303	(8,390,129)		
28								
29		WORKING CAPITAL ALLOWANCE	33,498	(381,872)	7.548907	(2,882,718)		
30								
31								
32		COMMISSION ADJUSTMENTS						
33								
34	143	OTHER ACCOUNTS RECEIVABLE	(5)	(5)	0.969122	(4)		
35								

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: FLORIDA POWER & LIGHT COMPANY
AND SUBSIDIARIES (CONSOLIDATED)

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:
X Projected Test Year Ended: 12/31/22
_ Prior Year Ended: __/__/__
_ Historical Test Year Ended: __/__/__
X Proj. Subsequent Yr Ended: 12/31/23

Witness: Scott R. Bores, Tara B. DuBose,
Liz Fuentes

DOCKET NO.: 20210015-EI

Line No.	(1) ACCOUNT NO.	(2) COMPONENT	(3) TEST YEAR 2022 COMPANY TOTAL ⁽¹⁾	(4) SUBSEQUENT YEAR 2023 COMPANY TOTAL ⁽¹⁾	(5) SUBSEQUENT YEAR JURISDICTIONAL FACTOR	(6) SUBSEQUENT YEAR JURISDICTIONAL AMOUNT (4) X (5)
1	145	NOTES RECEIVABLE FROM ASSOC COMPANIES	(160,000)	(160,000)	0.969491	(155,119)
2	146	ACCOUNT RECEIVABLE FROM ASSOC COMPANIES	(26,916)	(28,301)	0.969491	(27,438)
3	158.1	ALLOWANCE INVENTORY	(6,300)	(6,300)	0.953303	(6,006)
4	165	PREPAYMENTS	(43,720)	(41,080)	0.992855	(40,787)
5	171	INTEREST & DIVIDENDS RECEIVABLE	(42)	(42)	0.969491	(41)
6	172	RENTS RECEIVABLE	(28,709)	(29,403)	0.969491	(28,506)
7	174	MISCELLANEOUS CURRENT AND ACCRUED ASSETS	(37,254)	(37,999)	0.969491	(36,840)
8	182.2	UNRECOVERED PLANT & REGULATORY COSTS	(189,550)	(183,087)	0.953303	(174,537)
9	182.3	OTHER REGULATORY ASSETS	(984,833)	(654,092)	0.748172	(489,373)
10	186	MISCELLANEOUS DEFERRED DEBITS	(5,356)	(4,606)	0.982865	(4,527)
11	228.1	ACCUM PROVISION - PROPERTY INSURANCE	125,207	152,639	0.051658	7,885
12	228.3	ACCUM PROVISION - PENSION & DEFERRED BENEFITS	11,174	11,741	0.969122	11,379
13	230	ASSET RETIREMENT OBLIGATION - LIABILITY	2,670,607	2,785,384	0.969122	2,699,377
14	234	ACCOUNTS PAYABLE TO ASSOCIATED COMPANIES	3	3	0.969491	3
15	242	MISC CURRENT AND ACCRUED LIABILITIES	27,068	27,587	0.969475	26,744
16	253	OTHER DEFERRED CREDITS	25,891	25,622	0.934926	23,954
17	254	OTHER REGULATORY LIABILITIES	2,956,673	2,829,797	0.972035	2,750,662
18		COMMISSION ADJUSTMENTS	4,333,938	4,687,858	0.972049	4,556,827
19						
20		COMPANY ADJUSTMENTS				
21						
22	182.3	OTHER REGULATORY ASSETS	85,424	77,873	0.957857	74,591
23	186	MISCELLANEOUS DEFERRED DEBITS	(646)	(1,939)	1.000000	(1,939)
24	228.4	ACCUM PROVISION - OPERATING RESERVES	3,917	11,752	0.969491	11,394
25	232	ACCOUNTS PAYABLE	94	101	0.969491	98
26		COMPANY ADJUSTMENTS	88,788	87,788	0.958497	84,145
27						
28		TOTAL ADJUSTMENTS	4,422,726	4,775,646	0.971800	4,640,972
29						
30		ADJUSTED WORKING CAPITAL ALLOWANCE	4,456,224	4,393,774	0.400169	1,758,254
31						
32						
33		<u>Note:</u>				
34		(1) IN ORDER TO MAINTAIN A BALANCED CAPITAL STRUCTURE REFLECTING FPL'S PROPOSED EQUITY RATIO ON A JURISDICTIONAL ADJUSTED BASIS, THE FORECASTED AMOUNTS FOR CERTAIN LINE ITEMS ARE SLIGHTLY				
35		DIFFERENT BETWEEN THE "WITH" AND "WITHOUT" RSAM VERSIONS OF THIS MFR.				

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: FLORIDA POWER & LIGHT COMPANY
AND SUBSIDIARIES (CONSOLIDATED)

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.

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Witness: Scott R. Bores, Tara B. DuBose,
Liz Fuentes

DOCKET NO.: 20210015-EI

(1)	(2)	(3)	(4)	(5)	(6)	
Line No.	ACCOUNT NO.	COMPONENT	TEST YEAR 2022 COMPANY TOTAL ⁽¹⁾	SUBSEQUENT YEAR 2023 COMPANY TOTAL ⁽¹⁾	SUBSEQUENT YEAR JURISDICTIONAL FACTOR	SUBSEQUENT YEAR 2023 JURISDICTIONAL AMOUNT (4) X (5)
1		CURRENT AND ACCRUED ASSETS				
2						
3	131	CASH	69,995	58,222	0.969491	56,446
4	134	OTHER SPECIAL DEPOSITS	2,122	2,164	0.969491	2,098
5	135	WORKING FUNDS	114	117	0.969491	113
6	142	CUSTOMER ACCOUNTS RECEIVABLE	897,721	945,157	1.000000	945,157
7	143	OTHER ACCOUNTS RECEIVABLE	150,910	141,085	0.969491	136,780
8	144	ACCUM PROV UNCOLLECTIBLE ACCOUNTS	(9,426)	(10,280)	1.000000	(10,280)
9	145	NOTES RECEIVABLE FROM ASSOC COMPANIES	160,000	160,000	0.969491	155,119
10	146	ACCOUNT RECEIVABLE FROM ASSOC COMPANIES	26,916	28,301	0.969491	27,438
11	151	FUEL STOCK	165,873	155,187	0.958771	148,788
12	154	PLANT MATERIALS AND OPERATING SUPPLIES	586,781	591,041	0.965023	570,368
13	158.1	ALLOWANCE INVENTORY	6,300	6,300	0.953303	6,006
14	163	STORES EXPENSE UNDISTRIBUTED	890	908	0.965023	876
15	165	PREPAYMENTS	109,130	107,798	0.978395	105,469
16	171	INTEREST & DIVIDENDS RECEIVABLE	42	42	0.969491	41
17	172	RENTS RECEIVABLE	28,709	29,403	0.969491	28,506
18	173	ACCRUED UTILITY REVENUES	355,535	359,167	1.002144	359,937
19	174	MISCELLANEOUS CURRENT AND ACCRUED ASSETS	37,254	37,999	0.969491	36,840
20		CURRENT AND ACCRUED ASSETS	2,588,866	2,612,612	0.983576	2,569,703
21						
22		DEFERRED DEBITS				
23						
24	182.2	UNRECOVERED PLANT & REGULATORY COSTS	216,631	207,589	0.955214	198,292
25	182.3	OTHER REGULATORY ASSETS	3,980,544	3,611,085	0.199967	722,096
26	183	PRELIM SURVEY & INVESTIGATION CHARGES	35,539	38,504	0.969491	37,329
27	184	CLEARING ACCOUNTS	16	16	0.969491	15
28	186	MISCELLANEOUS DEFERRED DEBITS	2,051,121	2,042,726	0.969274	1,979,962
29	187	DEFERRED LOSSES DISPOSITION UTIL PLANT	13	13	0.969491	13
30		DEFERRED DEBITS	6,283,864	5,899,934	0.497922	2,937,708
31						
32		CURRENT AND ACCRUED ASSETS AND DEFERRED DEBITS	8,872,730	8,512,545	0.646976	5,507,410
33						
34		OTHER NONCURRENT LIABILITIES				
35						

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: FLORIDA POWER & LIGHT COMPANY
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Witness: Scott R. Bores, Tara B. DuBose,
Liz Fuentes

DOCKET NO.: 20210015-EI

(1)	(2)	(3)	(4)	(5)	(6)	
Line No.	ACCOUNT NO.	COMPONENT	TEST YEAR 2022 COMPANY TOTAL ⁽¹⁾	SUBSEQUENT YEAR 2023 COMPANY TOTAL ⁽¹⁾	SUBSEQUENT YEAR JURISDICTIONAL FACTOR	SUBSEQUENT YEAR 2023 JURISDICTIONAL AMOUNT (4) X (5)
1	228.1	ACCUM PROVISION - PROPERTY INSURANCE	(125,207)	(152,639)	0.051658	(7,885)
2	228.2	ACCUM PROVISION - INJURIES & DAMAGES	(23,600)	(23,600)	0.969122	(22,871)
3	228.3	ACCUM PROVISION - PENSION & DEFERRED BENEFITS	(180,071)	(170,772)	0.969122	(165,499)
4	228.4	ACCUM PROVISION - OPERATING RESERVES	(194,492)	(207,537)	0.969491	(201,205)
5	230	ASSET RETIREMENT OBLIGATION - LIABILITY	(2,670,607)	(2,785,384)	0.969122	(2,699,377)
6		OTHER NONCURRENT LIABILITIES	(3,193,976)	(3,339,932)	0.927216	(3,096,838)
7						
8		CURRENT AND ACCRUED LIABILITIES				
9						
10	232	ACCOUNTS PAYABLE	(776,141)	(790,779)	0.969491	(766,653)
11	234	ACCOUNTS PAYABLE TO ASSOCIATED COMPANIES	(40,023)	(38,362)	0.969491	(37,192)
12	236	TAXES ACCRUED	(402,679)	(442,684)	0.973856	(431,110)
13	237	INTEREST ACCRUED	(179,880)	(201,652)	0.970292	(195,661)
14	241	TAX COLLECTIONS PAYABLE	(103,211)	(105,275)	0.969491	(102,063)
15	242	MISC CURRENT AND ACCRUED LIABILITIES	(671,268)	(684,471)	0.969613	(663,672)
16	244	DERIVATIVE LIABILITY - NOT HEDGED	0	0	0.000000	0
17		CURRENT AND ACCRUED LIABILITIES	(2,173,202)	(2,263,222)	0.970453	(2,196,351)
18						
19		DEFERRED CREDITS				
20						
21	252	CUSTOMER ADVANCES FOR CONSTRUCTION	(1,216)	(1,240)	0.969491	(1,202)
22	253	OTHER DEFERRED CREDITS	(258,203)	(251,549)	0.965970	(242,989)
23	254	OTHER REGULATORY LIABILITIES	(3,181,034)	(3,010,157)	0.938588	(2,825,297)
24	256	DEFERRED GAINS DISPOSITION UTILITY PLANT	(31,599)	(28,307)	0.969491	(27,444)
25		DEFERRED CREDITS	(3,472,052)	(3,291,254)	0.940958	(3,096,932)
26						
27		NONCURRENT, CURRENT AND ACCRUED LIABILITIES	(8,839,230)	(8,894,409)	0.943303	(8,390,120)
28						
29		WORKING CAPITAL ALLOWANCE	33,500	(381,864)	7.549054	(2,882,710)
30						
31						
32		COMMISSION ADJUSTMENTS				
33						
34	143	OTHER ACCOUNTS RECEIVABLE	(5)	(5)	0.969122	(4)
35						

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: FLORIDA POWER & LIGHT COMPANY
AND SUBSIDIARIES (CONSOLIDATED)

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.

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_ Prior Year Ended: __/__/__
_ Historical Test Year Ended: __/__/__
X Proj. Subsequent Yr Ended: 12/31/23

Witness: Scott R. Bores, Tara B. DuBose,
Liz Fuentes

DOCKET NO.: 20210015-EI

	(1)	(2)	(3)	(4)	(5)	(6)
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1	145	NOTES RECEIVABLE FROM ASSOC COMPANIES	(160,000)	(160,000)	0.969491	(155,119)
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3	158.1	ALLOWANCE INVENTORY	(6,300)	(6,300)	0.953303	(6,006)
4	165	PREPAYMENTS	(43,720)	(41,080)	0.992855	(40,787)
5	171	INTEREST & DIVIDENDS RECEIVABLE	(42)	(42)	0.969491	(41)
6	172	RENTS RECEIVABLE	(28,709)	(29,403)	0.969491	(28,506)
7	174	MISCELLANEOUS CURRENT AND ACCRUED ASSETS	(37,254)	(37,999)	0.969491	(36,840)
8	182.2	UNRECOVERED PLANT & REGULATORY COSTS	(189,550)	(183,087)	0.953303	(174,537)
9	182.3	OTHER REGULATORY ASSETS	(984,833)	(654,091)	0.748171	(489,372)
10	186	MISCELLANEOUS DEFERRED DEBITS	(5,356)	(4,606)	0.982865	(4,527)
11	228.1	ACCUM PROVISION - PROPERTY INSURANCE	125,207	152,639	0.051658	7,885
12	228.3	ACCUM PROVISION - PENSION & DEFERRED BENEFITS	11,174	11,741	0.969122	11,379
13	230	ASSET RETIREMENT OBLIGATION - LIABILITY	2,670,607	2,785,384	0.969122	2,699,377
14	234	ACCOUNTS PAYABLE TO ASSOCIATED COMPANIES	3	3	0.969491	3
15	242	MISC CURRENT AND ACCRUED LIABILITIES	27,068	27,587	0.969475	26,744
16	253	OTHER DEFERRED CREDITS	25,891	25,622	0.934926	23,954
17	254	OTHER REGULATORY LIABILITIES	2,956,673	2,829,797	0.972035	2,750,662
18		COMMISSION ADJUSTMENTS	4,333,938	4,687,858	0.972049	4,556,828
19						
20		COMPANY ADJUSTMENTS				
21						
22	182.3	OTHER REGULATORY ASSETS	85,424	77,873	0.957857	74,591
23	186	MISCELLANEOUS DEFERRED DEBITS	(646)	(1,939)	1.000000	(1,939)
24	228.4	ACCUM PROVISION - OPERATING RESERVES	3,917	11,752	0.969491	11,394
25	232	ACCOUNTS PAYABLE	94	101	0.969491	98
26		COMPANY ADJUSTMENTS	88,788	87,788	0.958497	84,145
27						
28		TOTAL ADJUSTMENTS	4,422,726	4,775,647	0.971800	4,640,973
29						
30		ADJUSTED WORKING CAPITAL ALLOWANCE	4,456,226	4,393,783	0.400171	1,758,263
31						
32						
33		<u>Note:</u>				
34		(1) IN ORDER TO MAINTAIN A BALANCED CAPITAL STRUCTURE REFLECTING FPL'S PROPOSED EQUITY RATIO ON A JURISDICTIONAL ADJUSTED BASIS, THE FORECASTED AMOUNTS FOR CERTAIN LINE ITEMS ARE SLIGHTLY				
35		DIFFERENT BETWEEN THE "WITH" AND "WITHOUT" RSAM VERSIONS OF THIS MFR.				

FLORIDA PUBLIC SERVICE COMMISSION
COMPANY: FLORIDA POWER & LIGHT COMPANY
AND SUBSIDIARIES (CONSOLIDATED)

EXPLANATION: Provide conventional fuel account balances in dollars and quantities for each fuel type for the test year, and the two preceding years. Include Natural Gas even though no inventory is carried. (Give Units in Barrels, Tons, or MCF)

Type of Data Shown:
Projected Test Year Ended / /
Prior Year Ended / /
Historical Test Year Ended / /
X Proj. Subsequent Yr Ended 12/31/2023

DOCKET NO.: 20210015-EI

Witness: Thomas Broad

Line No.	(1) Plant	(2) Fuel Type	(3) Units	(4) Month-Year	(6) Beginning Balance			(9) Receipts			(12) Fuel Issued to Generation			(15) Fuel Issued (Other)			(18) Inventory Adjustments			(22) Ending Balance			(24) 13 Month Average		
					(5) Units	(5) (\$000)	(7) \$ / Unit	(8) Units	(8) (\$000)	(10) \$ / Unit	(11) Units	(11) (\$000)	(13) \$ / Unit	(14) Units	(14) (\$000)	(16) \$ / Unit	(17) Units	(17) (\$000)	(19) \$ / Unit	(20) Units	(20) (\$000)	(21) \$ / Unit	(23) Units	(23) (\$000)	(25) \$ / Unit
1	Turkey Point (TP5)	Distillate Oil	BBL	Jan-23	92,273	8,827	95.66	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	92,273	8,827	95.66	92,273	8,827	95.66
2				Feb-23	92,273	8,827	95.66	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	92,273	8,827	95.66	92,273	8,827	95.66
3				Mar-23	92,273	8,827	95.66	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	92,273	8,827	95.66	92,273	8,827	95.66
4				Apr-23	92,273	8,827	95.66	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	92,273	8,827	95.66	92,273	8,827	95.66
5				May-23	92,273	8,827	95.66	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	92,273	8,827	95.66	92,273	8,827	95.66
6				Jun-23	92,273	8,827	95.66	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	92,273	8,827	95.66	92,273	8,827	95.66
7				Jul-23	92,273	8,827	95.66	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	92,273	8,827	95.66	92,273	8,827	95.66
8				Aug-23	92,273	8,827	95.66	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	92,273	8,827	95.66	92,273	8,827	95.66
9				Sep-23	92,273	8,827	95.66	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	92,273	8,827	95.66	92,273	8,827	95.66
10				Oct-23	92,273	8,827	95.66	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	92,273	8,827	95.66	92,273	8,827	95.66
11				Nov-23	92,273	8,827	95.66	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	92,273	8,827	95.66	92,273	8,827	95.66
12				Dec-23	92,273	8,827	95.66	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	92,273	8,827	95.66	92,273	8,827	95.66
13																									
14	West County (WCEC)	Distillate Oil	BBL	Jan-23	266,801	27,716	103.88	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	266,801	27,716	103.88	266,801	27,716	103.88
15				Feb-23	266,801	27,716	103.88	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	266,801	27,716	103.88	266,801	27,716	103.88
16				Mar-23	266,801	27,716	103.88	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	266,801	27,716	103.88	266,801	27,716	103.88
17				Apr-23	266,801	27,716	103.88	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	266,801	27,716	103.88	266,801	27,716	103.88
18				May-23	266,801	27,716	103.88	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	266,801	27,716	103.88	266,801	27,716	103.88
19				Jun-23	266,801	27,716	103.88	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	266,801	27,716	103.88	266,801	27,716	103.88
20				Jul-23	266,801	27,716	103.88	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	266,801	27,716	103.88	266,801	27,716	103.88
21				Aug-23	266,801	27,716	103.88	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	266,801	27,716	103.88	266,801	27,716	103.88
22				Sep-23	266,801	27,716	103.88	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	266,801	27,716	103.88	266,801	27,716	103.88
23				Oct-23	266,801	27,716	103.88	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	266,801	27,716	103.88	266,801	27,716	103.88
24				Nov-23	266,801	27,716	103.88	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	266,801	27,716	103.88	266,801	27,716	103.88
25				Dec-23	266,801	27,716	103.88	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	266,801	27,716	103.88	266,801	27,716	103.88
26																									
27	Martin (PMG)	Distillate Oil	BBL	Jan-23	68,787	7,327	106.51	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	68,787	7,327	106.51	68,787	7,327	106.51
28				Feb-23	68,787	7,327	106.51	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	68,787	7,327	106.51	68,787	7,327	106.51
29				Mar-23	68,787	7,327	106.51	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	68,787	7,327	106.51	68,787	7,327	106.51
30				Apr-23	68,787	7,327	106.51	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	68,787	7,327	106.51	68,787	7,327	106.51
31				May-23	68,787	7,327	106.51	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	68,787	7,327	106.51	68,787	7,327	106.51
32				Jun-23	68,787	7,327	106.51	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	68,787	7,327	106.51	68,787	7,327	106.51
33				Jul-23	68,787	7,327	106.51	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	68,787	7,327	106.51	68,787	7,327	106.51
34				Aug-23	68,787	7,327	106.51	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	68,787	7,327	106.51	68,787	7,327	106.51
35				Sep-23	68,787	7,327	106.51	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	68,787	7,327	106.51	68,787	7,327	106.51
36				Oct-23	68,787	7,327	106.51	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	68,787	7,327	106.51	68,787	7,327	106.51
37				Nov-23	68,787	7,327	106.51	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	68,787	7,327	106.51	68,787	7,327	106.51
38				Dec-23	68,787	7,327	106.51	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	68,787	7,327	106.51	68,787	7,327	106.51
39																									
40	Fort Myers (PFM)	Distillate Oil	BBL	Jan-23	231,926	19,170	82.66	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	231,926	19,170	82.66	232,474	19,627	84.43
41				Feb-23	231,926	19,170	82.66	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	231,926	19,170	82.66	231,772	19,508	84.17
42				Mar-23	231,926	19,170	82.66	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	231,926	19,170	82.66	231,237	19,403	83.91
43				Apr-23	231,926	19,170	82.66	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	231,926	19,170	82.66	230,702	19,298	83.65
44				May-23	231,926	19,170	82.66	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	231,926	19,170	82.66	230,434	19,216	83.39
45				Jun-23	231,926	19,170	82.66	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	231,926	19,170	82.66	230,511	19,163	83.13
46				Jul-23	231,926	19,170	82.66	0	0	0.00	0	0	0.00	1,298	107	82.66	0	0	0.00	230,628	19,063	82.66	231,293	19,172	82.89
47				Aug-23	230,628	19,063	82.66	0	0	0.00	0	0	0.00	1,870	155	82.66	0	0	0.00	228,758	18,908	82.66	232,584	19,225	82.66
48				Sep-23	228,758	18,908	82.66	0	0	0.00	0	0	0.00	3,621	299	82.66	0	0	0.00	225,137	18,609	82.66	231,289	19,118	82.66
49				Oct-23	225,137	18,609	82.66	0	0	0.00	0	0	0.00	1,070	88	82.66	0	0	0.00	224,067	18,521	82.66	230,456	19,049	82.66
50				Nov-23	224,067	18,521	82.66	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	224,067	18,521	82.66	229,851	18,999	82.66
51				Dec-23	224,067	18,521	82.66	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00						

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION:

Provide conventional fuel account balances in dollars and quantities for each fuel type for the test year, and the two preceding years. Include Natural Gas even though no inventory is carried. (Give Units in Barrels, Tons, or MCF)

Type of Data Shown:

Projected Test Year Ended / /
Prior Year Ended / /
Historical Test Year Ended / /
X Proj. Subsequent Yr Ended 12/31/2023

COMPANY: FLORIDA POWER & LIGHT COMPANY
AND SUBSIDIARIES (CONSOLIDATED)

DOCKET NO.: 20210015-EI

Witness: Thomas Broad

Line No.	(1) Plant	(2) Fuel Type	(3) Units	(4) Month-Year	(6) Beginning Balance			(9) Receipts			(12) Fuel Issued to Generation			(15) Fuel Issued (Other)			(18) Inventory Adjustments			(21) Ending Balance			(24) 13 Month Average		
					(5) Units	(5) (\$000)	(7) \$ / Unit	(8) Units	(8) (\$000)	(10) \$ / Unit	(11) Units	(11) (\$000)	(13) \$ / Unit	(14) Units	(14) (\$000)	(16) \$ / Unit	(17) Units	(17) (\$000)	(19) \$ / Unit	(20) Units	(20) (\$000)	(22) \$ / Unit	(23) Units	(23) (\$000)	(25) \$ / Unit
1	Dania Beach	Distillate Oil	BBL	Jan-23	193,822	13,073	67.45	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	193,822	13,073	67.45	189,343	12,929	68.28
2	(DBEC)			Feb-23	193,822	13,073	67.45	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	193,822	13,073	67.45	189,750	12,932	68.15
3				Mar-23	193,822	13,073	67.45	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	193,822	13,073	67.45	190,157	12,936	68.03
4				Apr-23	193,822	13,073	67.45	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	193,822	13,073	67.45	190,563	12,939	67.90
5				May-23	193,822	13,073	67.45	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	193,822	13,073	67.45	190,970	12,942	67.77
6				Jun-23	193,822	13,073	67.45	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	193,822	13,073	67.45	191,377	12,946	67.64
7				Jul-23	193,822	13,073	67.45	0	0	0.00	4,268	288	67.45	0	0	0.00	0	0	0.00	189,555	12,786	67.45	192,884	13,026	67.53
8				Aug-23	189,555	12,786	67.45	0	0	0.00	3,723	251	67.45	0	0	0.00	0	0	0.00	185,832	12,534	67.45	192,070	12,963	67.49
9				Sep-23	185,832	12,534	67.45	0	0	0.00	13,777	929	67.45	0	0	0.00	0	0	0.00	172,055	11,605	67.45	191,404	12,910	67.45
10				Oct-23	172,055	11,605	67.45	0	0	0.00	3,623	244	67.45	0	0	0.00	0	0	0.00	168,432	11,361	67.45	189,252	12,765	67.45
11				Nov-23	168,432	11,361	67.45	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	168,432	11,361	67.45	187,299	12,633	67.45
12				Dec-23	168,432	11,361	67.45	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	168,432	11,361	67.45	185,346	12,502	67.45
14	Cape Canaveral	Distillate Oil	BBL	Jan-23	127,946	10,866	84.92	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	127,946	10,866	84.92	127,946	10,866	84.92
15	(CCEC)			Feb-23	127,946	10,866	84.92	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	127,946	10,866	84.92	127,946	10,866	84.92
16				Mar-23	127,946	10,866	84.92	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	127,946	10,866	84.92	127,946	10,866	84.92
17				Apr-23	127,946	10,866	84.92	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	127,946	10,866	84.92	127,946	10,866	84.92
18				May-23	127,946	10,866	84.92	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	127,946	10,866	84.92	127,946	10,866	84.92
19				Jun-23	127,946	10,866	84.92	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	127,946	10,866	84.92	127,946	10,866	84.92
20				Jul-23	127,946	10,866	84.92	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	127,946	10,866	84.92	127,946	10,866	84.92
21				Aug-23	127,946	10,866	84.92	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	127,946	10,866	84.92	127,946	10,866	84.92
22				Sep-23	127,946	10,866	84.92	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	127,946	10,866	84.92	127,946	10,866	84.92
23				Oct-23	127,946	10,866	84.92	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	127,946	10,866	84.92	127,946	10,866	84.92
24				Nov-23	127,946	10,866	84.92	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	127,946	10,866	84.92	127,946	10,866	84.92
25				Dec-23	127,946	10,866	84.92	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	127,946	10,866	84.92	127,946	10,866	84.92
27	Riviera	Distillate Oil	BBL	Jan-23	131,852	13,764	104.39	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	131,852	13,764	104.39	131,852	13,764	104.39
28	(RBEC)			Feb-23	131,852	13,764	104.39	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	131,852	13,764	104.39	131,852	13,764	104.39
29				Mar-23	131,852	13,764	104.39	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	131,852	13,764	104.39	131,852	13,764	104.39
30				Apr-23	131,852	13,764	104.39	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	131,852	13,764	104.39	131,852	13,764	104.39
31				May-23	131,852	13,764	104.39	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	131,852	13,764	104.39	131,852	13,764	104.39
32				Jun-23	131,852	13,764	104.39	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	131,852	13,764	104.39	131,852	13,764	104.39
33				Jul-23	131,852	13,764	104.39	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	131,852	13,764	104.39	131,852	13,764	104.39
34				Aug-23	131,852	13,764	104.39	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	131,852	13,764	104.39	131,852	13,764	104.39
35				Sep-23	131,852	13,764	104.39	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	131,852	13,764	104.39	131,852	13,764	104.39
36				Oct-23	131,852	13,764	104.39	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	131,852	13,764	104.39	131,852	13,764	104.39
37				Nov-23	131,852	13,764	104.39	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	131,852	13,764	104.39	131,852	13,764	104.39
38				Dec-23	131,852	13,764	104.39	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	131,852	13,764	104.39	131,852	13,764	104.39
40	Port Everglades	Distillate Oil	BBL	Jan-23	146,171	11,007	75.30	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	146,171	11,007	75.30	147,177	11,083	75.30
41	(PEEC)			Feb-23	146,171	11,007	75.30	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	146,171	11,007	75.30	146,976	11,068	75.30
42				Mar-23	146,171	11,007	75.30	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	146,171	11,007	75.30	146,774	11,052	75.30
43				Apr-23	146,171	11,007	75.30	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	146,171	11,007	75.30	146,573	11,037	75.30
44				May-23	146,171	11,007	75.30	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	146,171	11,007	75.30	146,372	11,022	75.30
45				Jun-23	146,171	11,007	75.30	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	146,171	11,007	75.30	146,171	11,007	75.30
46				Jul-23	146,171	11,007	75.30	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	146,171	11,007	75.30	146,171	11,007	75.30
47				Aug-23	146,171	11,007	75.30	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	146,171	11,007	75.30	146,171	11,007	75.30
48				Sep-23	146,171	11,007	75.30	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	146,171	11,007	75.30	146,171	11,007	75.30
49				Oct-23	146,171	11,007	75.30	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	146,171	11,007	75.30	146,171	11,007	75.30

FLORIDA PUBLIC SERVICE COMMISSION
COMPANY: FLORIDA POWER & LIGHT COMPANY
AND SUBSIDIARIES (CONSOLIDATED)

EXPLANATION: Provide conventional fuel account balances in dollars and quantities for each fuel type for the test year, and the two preceding years. Include Natural Gas even though no inventory is carried. (Give Units in Barrels, Tons, or MCF)

Type of Data Shown:
 _____ Projected Test Year Ended ____/____/____
 _____ Prior Year Ended ____/____/____
 _____ Historical Test Year Ended ____/____/____
 X _____ Proj. Subsequent Yr Ended 12/31/2023

DOCKET NO.: 20210015-EI

Witness: Thomas Broad

Line No.	(1) Plant	(2) Fuel Type	(3) Units	(4) Month-Year	(5) Beginning Balance			(6) Receipts			(7) Fuel Issued to Generation			(8) Fuel Issued (Other)			(9) Inventory Adjustments			(10) Ending Balance			(11) 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	Okeechobee	Distillate Oil	BBL	Jan-23	137,874	12,523	90.83	0	0	0.00	0	0	0.00	0	0	0.00	137,874	12,523	90.83	137,874	12,523	90.83	137,874	12,523	90.83
2	(OCEC)			Feb-23	137,874	12,523	90.83	0	0	0.00	0	0	0.00	0	0	0.00	137,874	12,523	90.83	137,874	12,523	90.83	137,874	12,523	90.83
3				Mar-23	137,874	12,523	90.83	0	0	0.00	0	0	0.00	0	0	0.00	137,874	12,523	90.83	137,874	12,523	90.83	137,874	12,523	90.83
4				Apr-23	137,874	12,523	90.83	0	0	0.00	0	0	0.00	0	0	0.00	137,874	12,523	90.83	137,874	12,523	90.83	137,874	12,523	90.83
5				May-23	137,874	12,523	90.83	0	0	0.00	0	0	0.00	0	0	0.00	137,874	12,523	90.83	137,874	12,523	90.83	137,874	12,523	90.83
6				Jun-23	137,874	12,523	90.83	0	0	0.00	0	0	0.00	0	0	0.00	137,874	12,523	90.83	137,874	12,523	90.83	137,874	12,523	90.83
7				Jul-23	137,874	12,523	90.83	0	0	0.00	0	0	0.00	0	0	0.00	137,874	12,523	90.83	137,874	12,523	90.83	137,874	12,523	90.83
8				Aug-23	137,874	12,523	90.83	0	0	0.00	0	0	0.00	0	0	0.00	137,874	12,523	90.83	137,874	12,523	90.83	137,874	12,523	90.83
9				Sep-23	137,874	12,523	90.83	0	0	0.00	0	0	0.00	0	0	0.00	137,874	12,523	90.83	137,874	12,523	90.83	137,874	12,523	90.83
10				Oct-23	137,874	12,523	90.83	0	0	0.00	0	0	0.00	0	0	0.00	137,874	12,523	90.83	137,874	12,523	90.83	137,874	12,523	90.83
11				Nov-23	137,874	12,523	90.83	0	0	0.00	0	0	0.00	0	0	0.00	137,874	12,523	90.83	137,874	12,523	90.83	137,874	12,523	90.83
12				Dec-23	137,874	12,523	90.83	0	0	0.00	0	0	0.00	0	0	0.00	137,874	12,523	90.83	137,874	12,523	90.83	137,874	12,523	90.83
13																									
14	Crist	Distillate Oil	BBL	Jan-23	135,000	8,266	61.23	0	0	0.00	0	0	0.00	0	0	0.00	135,000	8,266	61.23	135,000	8,266	61.23	135,000	8,266	61.23
15	(PCR)			Feb-23	135,000	8,266	61.23	0	0	0.00	0	0	0.00	0	0	0.00	135,000	8,266	61.23	135,000	8,266	61.23	135,000	8,266	61.23
16				Mar-23	135,000	8,266	61.23	0	0	0.00	0	0	0.00	0	0	0.00	135,000	8,266	61.23	135,000	8,266	61.23	135,000	8,266	61.23
17				Apr-23	135,000	8,266	61.23	0	0	0.00	0	0	0.00	0	0	0.00	135,000	8,266	61.23	135,000	8,266	61.23	135,000	8,266	61.23
18				May-23	135,000	8,266	61.23	0	0	0.00	0	0	0.00	0	0	0.00	135,000	8,266	61.23	135,000	8,266	61.23	135,000	8,266	61.23
19				Jun-23	135,000	8,266	61.23	0	0	0.00	0	0	0.00	0	0	0.00	135,000	8,266	61.23	135,000	8,266	61.23	135,000	8,266	61.23
20				Jul-23	135,000	8,266	61.23	0	0	0.00	0	0	0.00	0	0	0.00	135,000	8,266	61.23	135,000	8,266	61.23	135,000	8,266	61.23
21				Aug-23	135,000	8,266	61.23	0	0	0.00	0	0	0.00	0	0	0.00	135,000	8,266	61.23	135,000	8,266	61.23	135,000	8,266	61.23
22				Sep-23	135,000	8,266	61.23	0	0	0.00	0	0	0.00	0	0	0.00	135,000	8,266	61.23	135,000	8,266	61.23	135,000	8,266	61.23
23				Oct-23	135,000	8,266	61.23	0	0	0.00	0	0	0.00	0	0	0.00	135,000	8,266	61.23	135,000	8,266	61.23	135,000	8,266	61.23
24				Nov-23	135,000	8,266	61.23	0	0	0.00	0	0	0.00	0	0	0.00	135,000	8,266	61.23	135,000	8,266	61.23	135,000	8,266	61.23
25				Dec-23	135,000	8,266	61.23	0	0	0.00	0	0	0.00	0	0	0.00	135,000	8,266	61.23	135,000	8,266	61.23	135,000	8,266	61.23
26																									
27	Smith	Distillate Oil	BBL	Jan-23	6,683	553	82.79	0	0	0.00	0	0	0.00	0	0	0.00	6,683	553	82.79	6,683	553	82.79	6,683	553	82.79
28	(PSM)			Feb-23	6,683	553	82.79	0	0	0.00	0	0	0.00	0	0	0.00	6,683	553	82.79	6,683	553	82.79	6,683	553	82.79
29				Mar-23	6,683	553	82.79	0	0	0.00	0	0	0.00	0	0	0.00	6,683	553	82.79	6,683	553	82.79	6,683	553	82.79
30				Apr-23	6,683	553	82.79	0	0	0.00	0	0	0.00	0	0	0.00	6,683	553	82.79	6,683	553	82.79	6,683	553	82.79
31				May-23	6,683	553	82.79	0	0	0.00	0	0	0.00	0	0	0.00	6,683	553	82.79	6,683	553	82.79	6,683	553	82.79
32				Jun-23	6,683	553	82.79	0	0	0.00	0	0	0.00	0	0	0.00	6,683	553	82.79	6,683	553	82.79	6,683	553	82.79
33				Jul-23	6,683	553	82.79	0	0	0.00	0	0	0.00	0	0	0.00	6,683	553	82.79	6,683	553	82.79	6,683	553	82.79
34				Aug-23	6,683	553	82.79	0	0	0.00	0	0	0.00	0	0	0.00	6,683	553	82.79	6,683	553	82.79	6,683	553	82.79
35				Sep-23	6,683	553	82.79	0	0	0.00	0	0	0.00	0	0	0.00	6,683	553	82.79	6,683	553	82.79	6,683	553	82.79
36				Oct-23	6,683	553	82.79	0	0	0.00	0	0	0.00	0	0	0.00	6,683	553	82.79	6,683	553	82.79	6,683	553	82.79
37				Nov-23	6,683	553	82.79	0	0	0.00	0	0	0.00	0	0	0.00	6,683	553	82.79	6,683	553	82.79	6,683	553	82.79
38				Dec-23	6,683	553	82.79	0	0	0.00	0	0	0.00	0	0	0.00	6,683	553	82.79	6,683	553	82.79	6,683	553	82.79
39																									
40	Central Alabama	Distillate Oil	BBL	Jan-23	9,530	784	82.28	0	0	0.00	0	0	0.00	0	0	0.00	9,530	784	82.28	9,530	784	82.28	9,530	784	82.28
41	(CA)			Feb-23	9,530	784	82.28	0	0	0.00	0	0	0.00	0	0	0.00	9,530	784	82.28	9,530	784	82.28	9,530	784	82.28
42				Mar-23	9,530	784	82.28	0	0	0.00	0	0	0.00	0	0	0.00	9,530	784	82.28	9,530	784	82.28	9,530	784	82.28
43				Apr-23	9,530	784	82.28	0	0	0.00	0	0	0.00	0	0	0.00	9,530	784	82.28	9,530	784	82.28	9,530	784	82.28
44				May-23	9,530	784	82.28	0	0	0.00	0	0	0.00	0	0	0.00	9,530	784	82.28	9,530	784	82.28	9,530	784	82.28
45				Jun-23	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	8,797	724	82.28
46				Jul-23	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	8,064	664	82.28
47				Aug-23	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	7,331	603	82.28
48				Sep-23	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	6,598	543	82.28
49				Oct-23	0	0	0.																		

FLORIDA PUBLIC SERVICE COMMISSION
COMPANY: FLORIDA POWER & LIGHT COMPANY
AND SUBSIDIARIES (CONSOLIDATED)

EXPLANATION: Provide conventional fuel account balances in dollars and quantities for each fuel type for the test year, and the two preceding years. Include Natural Gas even though no inventory is carried. (Give Units in Barrels, Tons, or MCF)

Type of Data Shown:
Projected Test Year Ended / /
Prior Year Ended / /
Historical Test Year Ended / /
X Proj. Subsequent Yr Ended 12/31/2023

DOCKET NO.: 20210015-EI

Witness: Thomas Broad

Line No.	(1) Plant	(2) Fuel Type	(3) Units	(4) Month-Year	(6) Beginning Balance			(9) Receipts			(12) Fuel Issued to Generation			(15) Fuel Issued (Other)			(18) Inventory Adjustments			(22) Ending Balance			(24) 13 Month Average		
					(5) Units	(5) (\$000)	(7) \$ / Unit	(8) Units	(8) (\$000)	(10) \$ / Unit	(11) Units	(11) (\$000)	(13) \$ / Unit	(14) Units	(14) (\$000)	(16) \$ / Unit	(17) Units	(17) (\$000)	(19) \$ / Unit	(20) Units	(20) (\$000)	(21) \$ / Unit	(23) Units	(23) (\$000)	(25) \$ / Unit
1	System	Distillate Oil	BBL	Jan-23	1,548,666	133,877	86.45	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	1,548,666	133,877	86.45	1,545,740	134,274	86.87
2				Feb-23	1,548,666	133,877	86.45	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	1,548,666	133,877	86.45	1,545,244	134,140	86.81
3				Mar-23	1,548,666	133,877	86.45	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	1,548,666	133,877	86.45	1,544,915	134,021	86.75
4				Apr-23	1,548,666	133,877	86.45	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	1,548,666	133,877	86.45	1,544,585	133,902	86.69
5				May-23	1,548,666	133,877	86.45	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	1,548,666	133,877	86.45	1,544,523	133,808	86.63
6				Jun-23	1,539,136	133,093	86.47	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	1,539,136	133,093	86.47	1,544,072	133,682	86.58
7				Jul-23	1,539,136	133,093	86.47	0	0	0.00	5,566	395	71.00	0	0	0.00	0	0	0.00	1,533,570	132,698	86.53	1,545,628	133,710	86.51
8				Aug-23	1,533,570	132,698	86.53	0	0	0.00	5,593	406	72.53	0	0	0.00	0	0	0.00	1,527,977	132,292	86.58	1,545,373	133,640	86.48
9				Sep-23	1,527,977	132,292	86.58	0	0	0.00	17,998	1,229	70.61	0	0	0.00	0	0	0.00	1,510,579	131,054	86.76	1,542,678	133,420	86.49
10				Oct-23	1,510,579	131,054	86.76	0	0	0.00	4,693	333	70.92	0	0	0.00	0	0	0.00	1,505,886	130,731	86.81	1,538,960	133,146	86.52
11				Nov-23	1,505,886	130,731	86.81	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	1,505,886	130,731	86.81	1,535,669	132,904	86.54
12				Dec-23	1,505,886	130,731	86.81	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	1,505,886	130,731	86.81	1,532,378	132,662	86.57
13																									
14	Crist	Distillate Oil	Gallons	Jan-23	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00
15	(PCR)	(Lighter Oil)		Feb-23	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00
16				Mar-23	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00
17				Apr-23	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00
18				May-23	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00
19				Jun-23	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00
20				Jul-23	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00
21				Aug-23	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00
22				Sep-23	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00
23				Oct-23	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00
24				Nov-23	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00
25				Dec-23	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00
26																									
27	Scherer	Distillate Oil	Gallons	Jan-23	29,683	53	1.78	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	29,683	53	1.78	29,683	53	1.78
28	(SH3)	(Lighter Oil)		Feb-23	29,683	53	1.78	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	29,683	53	1.78	29,683	53	1.78
29				Mar-23	29,683	53	1.78	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	29,683	53	1.78	29,683	53	1.78
30				Apr-23	29,683	53	1.78	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	29,683	53	1.78	29,683	53	1.78
31				May-23	29,683	53	1.78	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	29,683	53	1.78	29,683	53	1.78
32				Jun-23	29,683	53	1.78	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	29,683	53	1.78	29,683	53	1.78
33				Jul-23	29,683	53	1.78	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	29,683	53	1.78	29,683	53	1.78
34				Aug-23	29,683	53	1.78	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	29,683	53	1.78	29,683	53	1.78
35				Sep-23	29,683	53	1.78	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	29,683	53	1.78	29,683	53	1.78
36				Oct-23	29,683	53	1.78	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	29,683	53	1.78	29,683	53	1.78
37				Nov-23	29,683	53	1.78	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	29,683	53	1.78	29,683	53	1.78
38				Dec-23	29,683	53	1.78	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	29,683	53	1.78	29,683	53	1.78
39																									
40	Daniel	Distillate Oil	Gallons	Jan-23	100,956	154	1.52	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	100,956	154	1.52	100,956	154	1.52
41	(DAN)	(Lighter Oil)		Feb-23	100,956	154	1.52	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	100,956	154	1.52	100,956	154	1.52
42				Mar-23	100,956	154	1.52	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	100,956	154	1.52	100,956	154	1.52
43				Apr-23	100,956	154	1.52	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	100,956	154	1.52	100,956	154	1.52
44				May-23	100,956	154	1.52	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	100,956	154	1.52	100,956	154	1.52
45				Jun-23	100,956	154	1.52	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	100,956	154	1.52	100,956	154	1.52
46				Jul-23	100,956	154	1.52	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	100,956	154	1.52	100,956	154	1.52
47				Aug-23	100,956	154	1.52	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	100,956	154	1.52	100,956	154	1.52
48				Sep-23	100,956	154	1.52	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	100,956	154	1.52	100,956	154	1.52
49				Oct-23	100,956	154	1.52	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	100,956	154	1.52	100,956	154	1.52
50				Nov-23	100,956	154	1.52	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	100,956	154	1.52	100,956	154	1.52
51				Dec-23	100,956	154	1.52	0	0	0.00	0	0	0.00	0	0	0.00	0</								

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: FLORIDA POWER & LIGHT COMPANY
AND SUBSIDIARIES (CONSOLIDATED)

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.
(\$000)

Type of Data Shown:
_ Projected Test Year Ended: __/__/__
_ Prior Year Ended: __/__/__
_ Historical Test Year Ended: __/__/__
X Proj. Subsequent Yr Ended: 12/31/23

DOCKET NO.: 20210015-EI

Witness: Liz Fuentes

	(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 - Interest Receivables		1,068	0	0	1,068
2	Deferred Debit - Pension and Post-retirement		1,744,638	99,632	0	1,844,270
3	Deferred Debit - Capital	Various	253,865	0	(107,071)	146,794
4	Deferred Debit - Other		18,800	0	0	18,800
5	Deferred Debit - Right of Way & Land		4,517	0	0	4,517
6	Deferred Debit - Scherer 4		768	0	0	768
7	Deferred Debit - Gen Perform Incentive Factor (1)	456	3,500	3,500	(3,500)	3,500
8	Deferred Debit - Rate Case Expenses (2)		5,170	0	0	5,170
9	Deferred Debit - Supplemental Executive Retirement Plan (3)		3,656	16	0	3,672
10	Deferred Debit - Long-Term Service Agreement (GE)		50,592	0	(33,285)	17,307
11	Total		<u>2,086,575</u>	<u>103,149</u>	<u>(143,856)</u>	<u>2,045,868</u>

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Notes:
(1) As reflected on MFR B-2, this amount is removed from rate base as a Commission adjustment since it is recovered through FPL's fuel and purchased power cost recovery clause.
(2) As reflected on MFR B-2, FPL is requesting a Company Adjustment to amortize this amount over a four year period.
(3) As reflected on MFR B-2, a portion of this amount is removed from rate base as a Commission adjustment.

NOTE: TOTALS MAY NOT ADD DUE TO ROUNDING

FLORIDA PUBLIC SERVICE COMMISSION
COMPANY: FLORIDA POWER & LIGHT COMPANY
AND SUBSIDIARIES (CONSOLIDATED)

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: / /
X Proj. Subsequent Yr Ended: 12/31/23

DOCKET NO.: 20210015-EI

(\$000)

Witness: Liz Fuentes

	(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 - Right of Way - ATT	454	(544)	32	0	(511)
2	Other Def Credits - Deferred Executive Compensation (1)	128	(935)	292	(17)	(660)
3	Other Def Credits - Premium Lighting	444	(8,736)	603	0	(8,133)
4	Other Def Credits - Crist Landfill and Ash Pond (2)		(16,347)	0	0	(16,347)
5	Other Def Credits - Deferred- Transmission Credit (2)	407	(9,410)	269	0	(9,141)
6	Other Def Credits - Environmental Liability Reserve	182	(96,840)	11,346	0	(85,494)
7	Other Def Credits - FIN 48 - Uncertain Tax Positions		(48,962)	0	(6,524)	(55,486)
8	Other Def Credits - Reimbursables		(45,330)	0	0	(45,330)
9	Other Def Credits - Customer Contributions		(20,324)	0	0	(20,324)
10	Other Def Credits - Miscellaneous	Various	(8,012)	1,121	0	(6,891)
11	Total		(255,439)	13,664	(6,541)	(248,316)

14 Notes:

15 (1) As reflected on MFR B-2, a portion of this amount is removed from rate base as a Commission adjustment.

16 (2) As reflected on MFR B-2, this amount is removed from rate base as a Commission adjustment.

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32 NOTE: TOTALS MAY NOT ADD DUE TO ROUNDING

FLORIDA PUBLIC SERVICE COMMISSION
COMPANY: FLORIDA POWER & LIGHT COMPANY
AND SUBSIDIARIES (CONSOLIDATED)

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 ___/___/___
 Proj. Subsequent Yr Ended 12/31/23

DOCKET NO.: 20210015-EI

Witness: Scott R. Bores

Line No.	(1)	(2) Year	(3) Balance Beginning of Period	(4) Current Annual Accrual	(\$000's)		(6) Net Fund Income After Taxes	(7) Reserve Balance End of Period	(8) Description Of Charge	(9) Charged to Operating Expenses
					(5) Amount Charged to Reserve	(6) Net Fund Income After Taxes				
1										
2	<u>Account 228.1 - Property Insurance</u> ⁽¹⁾	2023	\$ 126,349	\$ 40,800	-	\$ 2,469	\$ 169,618	Charges for storm restoration	\$ 40,800	
3										
4	<p>⁽¹⁾ Balance carries forward (1) zero accrual in 2023 per Commission Order No. PSC-10-0153-FOF-EI (FPL), (2) FPL's election to suspend Gulf's \$3.5 million annual accrual in 2023 as permitted per Commission Order No. PSC-17-0178-S-EI; and (3) replenishment of the Gulf storm reserve in the amount of \$40.8 million following recovery for Hurricane Michael per Order No. PSC-2020-0349-S-EI. In addition, the Company's forecast reflects an increase resulting from reinvested storm fund earnings.</p> <p>⁽²⁾ As FPL prepared the MFR, it was determined that an incorrect calculation was performed to the after-tax fund income and additionally earnings related to Hurricane Michael and Sally regulatory asset were erroneously forecasted as Net Fund Income, incorrectly increasing the storm reserve balance. However, because FPL removes this account as part of its Commission Adjustments, there is no impact on this filing for ratemaking purposes.</p>									
5										
6										
7										
8										
9	<u>Account 228.2 - Injuries and Damages</u> ⁽³⁾	2023	\$ 23,600	\$ 15,322	\$(15,322)	-	\$ 23,600	Estimated based on historical average	\$ 15,322	
10										
11										
12	<p>⁽³⁾ The projected reserve balance is based on historical averages of the monthly reserve activity. The reserve balance is determined on a case-by-case basis to provide adequate coverage for normal charges and liability suits pending. The reserve balance takes into account the extent of the proposed liability, an evaluation of the damages and the potential of loss.</p>									
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18	<u>Account 228.4 - Miscellaneous</u>									
19										
20	- End of Life M&S Inventory ⁽⁴⁾	2023	\$ 33,928	\$ 1,972	-	\$ -	\$ 35,900	See note	\$ 1,972	
21	- Nuclear Last Core ⁽⁵⁾	2023	167,087	11,073	-	-	178,160	See note	11,073	
22										
23										
24										
25	<p>⁽⁴⁾ <u>End of Life M&S Inventory:</u> Per FPSC Order No. 02-0055-PAA-EI, the cost of inventories estimated to exist at the end of plant operations will be recorded as a debit to maintenance expense and a credit to an unfunded reserve over the remaining life span at each nuclear site. The annual amounts reflected were determined and approved in Order No. PSC-16-0250-PAA-EI, and implemented as part of Docket No. 160021-EI, approved in Order No. PSC-16-0560-AS-EI. FPL filed a new Decommissioning Study on December 14, 2020, Docket No. 20200257-EI and has presented the new accrual amount resulting from the study as a Company Adjustment in this filing MFR B-2 and C-3.</p>									
26										
27										
28	<p>⁽⁵⁾ <u>Nuclear Last Core :</u> Per FPSC Order No. 02-0055-PAA-EI, the estimated value of unburned fuel that will remain in the fuel assemblies at the end of the last operating cycle will be 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 Order No. PSC-16-0250-PAA-EI, and implemented as part of Docket No. 160021-EI, approved in Order No. PSC-16-0560-AS-EI. FPL filed a new Decommissioning Study on December 14, 2020, Docket No. 20200257-EI and has presented the new accrual amount resulting from the study as a Company Adjustment in this filing MFR B-2 and C-3.</p>									
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FLORIDA PUBLIC SERVICE COMMISSION	EXPLANATION: For each of the accumulated deferred income tax accounts (Nos. 190, 281, 282, 283), provide annual balance beginning with the historical base year in the last rate case and ending with the end of the test year.	Type of Data Shown: X Projected Test Year Ended: 12/31/22 X Prior Year Ended: 12/31/21 X Historical Test Year Ended: 12/31/20 X Proj. Subsequent Yr Ended: 12/31/23
COMPANY: FLORIDA POWER & LIGHT COMPANY AND SUBSIDIARIES (CONSOLIDATED)		
DOCKET NO.: 20210015-EI	(\$000)	Witness: Scott R. Bores, Liz Fuentes

	(1)	(2)	(3)	(4)	(5)	(6)
Line No.	Annual Period	Account 190 Accumulated Deferred Income Taxes Dr(Cr)	Account 281 Accumulated Deferred Income Taxes Dr(Cr)	Account 282 Accumulated Deferred Income Taxes Dr(Cr)	Account 283 Accumulated Deferred Income Taxes Dr(Cr)	Net Accumulated Deferred Income Taxes Dr(Cr)
1						
2	2015	See pages 2 and 3	See pages 2 and 3	See pages 2 and 3	See pages 2 and 3	See pages 2 and 3
3	2016	See pages 2 and 3	See pages 2 and 3	See pages 2 and 3	See pages 2 and 3	See pages 2 and 3
4	2017	See pages 2 and 3	See pages 2 and 3	See pages 2 and 3	See pages 2 and 3	See pages 2 and 3
5	2018	See pages 2 and 3	See pages 2 and 3	See pages 2 and 3	See pages 2 and 3	See pages 2 and 3
6	2019	See pages 2 and 3	See pages 2 and 3	See pages 2 and 3	See pages 2 and 3	See pages 2 and 3
7	2020	See pages 2 and 3	See pages 2 and 3	See pages 2 and 3	See pages 2 and 3	See pages 2 and 3
8	2021	See pages 2 and 3	See pages 2 and 3	See pages 2 and 3	See pages 2 and 3	See pages 2 and 3
9	2022 (1)	2,344,236	(91,083)	(7,553,941)	(1,671,182)	(6,971,970)
10	2023 (1)	2,357,283	(91,083)	(7,862,831)	(1,645,937)	(7,242,568)
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Note:

(1) IN ORDER TO MAINTAIN A BALANCED CAPITAL STRUCTURE REFLECTING FPL'S PROPOSED EQUITY RATIO ON A JURISDICTIONAL ADJUSTED BASIS, THE FORECASTED AMOUNTS FOR CERTAIN ACCOUNTS ARE SLIGHTLY DIFFERENT BETWEEN THE "WITH" AND "WITHOUT" RSAM VERSIONS OF THIS MFR.

FLORIDA PUBLIC SERVICE COMMISSION
COMPANY: FLORIDA POWER & LIGHT COMPANY
AND SUBSIDIARIES (PRE-CONSOLIDATION FPL)

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

Type of Data Shown:
X Projected Test Year Ended: 12/31/22
X Prior Year Ended: 12/31/21
X Historical Test Year Ended: 12/31/20
X Proj. Subsequent Yr Ended: 12/31/23

DOCKET NO.: 20210015-EI

(\$000)

Witness: Scott R. Bores, Liz Fuentes

	(1)	(2)	(3)	(4)	(5)	(6)
Line No.	Annual Period	Account 190 Accumulated Deferred Income Taxes Dr(Cr)	Account 281 Accumulated Deferred Income Taxes Dr(Cr)	Account 282 Accumulated Deferred Income Taxes Dr(Cr)	Account 283 Accumulated Deferred Income Taxes Dr(Cr)	Net Accumulated Deferred Income Taxes Dr(Cr)
1						
2	2015	977,470	0	(7,106,013)	(1,561,804)	(7,690,347)
3	2016	1,080,059	0	(7,928,228)	(1,654,871)	(8,503,040)
4	2017	1,908,280	0	(5,332,210)	(1,558,079)	(4,982,009)
5	2018	1,935,673	0	(5,662,613)	(1,386,362)	(5,113,302)
6	2019	1,824,935	0	(5,870,516)	(1,309,999)	(5,355,580)
7	2020	1,898,201	0	(6,208,918)	(1,420,397)	(5,731,114)
8	2021	2,092,620	0	(6,436,405)	(1,553,295)	(5,897,081)
9	2022	See page 1	See page 1	See page 1	See page 1	See page 1
10	2023	See page 1	See page 1	See page 1	See page 1	See page 1
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TOTAL ACCUMULATED DEFERRED INCOME TAXES

FLORIDA PUBLIC SERVICE COMMISSION COMPANY: FLORIDA POWER & LIGHT COMPANY AND SUBSIDIARIES (PRE-CONSOLIDATION GULF)	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: X Projected Test Year Ended: 12/31/22 X Prior Year Ended: 12/31/21 X Historical Test Year Ended: 12/31/20 X Proj. Subsequent Yr Ended: 12/31/23 Witness: Scott R. Bores, Liz Fuentes
DOCKET NO.: 20210015-EI	(\$000)	

	(1)	(2)	(3)	(4)	(5)	(6)
Line No.	Annual Period	Account 190 Accumulated Deferred Income Taxes Dr(Cr)	Account 281 Accumulated Deferred Income Taxes Dr(Cr)	Account 282 Accumulated Deferred Income Taxes Dr(Cr)	Account 283 Accumulated Deferred Income Taxes Dr(Cr)	Net Accumulated Deferred Income Taxes Dr(Cr)
1						
2	2015	124,155	(171,685)	(756,937)	(88,542)	(893,009)
3	2016	129,952	(166,454)	(775,662)	(136,258)	(948,422)
4	2017	197,099	(158,989)	(495,290)	(79,688)	(536,868)
5	2018	183,705	(152,031)	(518,024)	(134,869)	(621,219)
6	2019	137,551	(94,219)	(567,258)	(101,408)	(625,334)
7	2020	172,242	(74,449)	(519,741)	(305,792)	(727,739)
8	2021	245,759	(91,083)	(675,765)	(199,960)	(721,049)
9	2022	See page 1	See page 1	See page 1	See page 1	See page 1
10	2023	See page 1	See page 1	See page 1	See page 1	See page 1
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FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: FLORIDA POWER & LIGHT COMPANY
AND SUBSIDIARIES (CONSOLIDATED)

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:
X Projected Test Year Ended: 12/31/22
X Prior Year Ended: 12/31/21
X Historical Test Year Ended: 12/31/20
X Proj. Subsequent Yr Ended: 12/31/23

DOCKET NO.: 20210015-EI

(\$000)

Witness: Scott R. Bores, Liz Fuentes

	(1)	(2)	(3)	(4)	(5)	(6)
Line No.	Annual Period	Account 190 Accumulated Deferred Income Taxes Dr(Cr)	Account 281 Accumulated Deferred Income Taxes Dr(Cr)	Account 282 Accumulated Deferred Income Taxes Dr(Cr)	Account 283 Accumulated Deferred Income Taxes Dr(Cr)	Net Accumulated Deferred Income Taxes Dr(Cr)
1						
2	2015	See pages 2 and 3	See pages 2 and 3	See pages 2 and 3	See pages 2 and 3	See pages 2 and 3
3	2016	See pages 2 and 3	See pages 2 and 3	See pages 2 and 3	See pages 2 and 3	See pages 2 and 3
4	2017	See pages 2 and 3	See pages 2 and 3	See pages 2 and 3	See pages 2 and 3	See pages 2 and 3
5	2018	See pages 2 and 3	See pages 2 and 3	See pages 2 and 3	See pages 2 and 3	See pages 2 and 3
6	2019	See pages 2 and 3	See pages 2 and 3	See pages 2 and 3	See pages 2 and 3	See pages 2 and 3
7	2020	See pages 2 and 3	See pages 2 and 3	See pages 2 and 3	See pages 2 and 3	See pages 2 and 3
8	2021	See pages 2 and 3	See pages 2 and 3	See pages 2 and 3	See pages 2 and 3	See pages 2 and 3
9	2022 (1)	2,344,240	(91,083)	(7,553,941)	(1,671,182)	(6,971,966)
10	2023 (1)	2,357,305	(91,083)	(7,862,831)	(1,645,937)	(7,242,547)
11						
12						
13	<u>Note:</u>					
14	(1) IN ORDER TO MAINTAIN A BALANCED CAPITAL STRUCTURE REFLECTING FPL'S PROPOSED EQUITY RATIO ON A JURISDICTIONAL ADJUSTED BASIS,					
15	THE FORECASTED AMOUNTS FOR CERTAIN ACCOUNTS ARE SLIGHTLY DIFFERENT BETWEEN THE "WITH" AND "WITHOUT" RSAM VERSIONS OF THIS					
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FLORIDA PUBLIC SERVICE COMMISSION
COMPANY: FLORIDA POWER & LIGHT COMPANY
AND SUBSIDIARIES (PRE-CONSOLIDATION FPL)

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:
X Projected Test Year Ended: 12/31/22
X Prior Year Ended: 12/31/21
X Historical Test Year Ended: 12/31/20
X Proj. Subsequent Yr Ended: 12/31/23

DOCKET NO.: 20210015-EI

(\$000)

Witness: Scott R. Bores, Liz Fuentes

	(1)	(2)	(3)	(4)	(5)	(6)
Line No.	Annual Period	Account 190 Accumulated Deferred Income Taxes Dr(Cr)	Account 281 Accumulated Deferred Income Taxes Dr(Cr)	Account 282 Accumulated Deferred Income Taxes Dr(Cr)	Account 283 Accumulated Deferred Income Taxes Dr(Cr)	Net Accumulated Deferred Income Taxes Dr(Cr)
1						
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3	2016	1,080,059	0	(7,928,228)	(1,654,871)	(8,503,040)
4	2017	1,908,280	0	(5,332,210)	(1,558,079)	(4,982,009)
5	2018	1,935,673	0	(5,662,613)	(1,386,362)	(5,113,302)
6	2019	1,824,935	0	(5,870,516)	(1,309,999)	(5,355,580)
7	2020	1,898,201	0	(6,208,918)	(1,420,397)	(5,731,114)
8	2021	2,092,620	0	(6,436,405)	(1,553,295)	(5,897,081)
9	2022	See page 1	See page 1	See page 1	See page 1	See page 1
10	2023	See page 1	See page 1	See page 1	See page 1	See page 1
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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:
X Projected Test Year Ended: 12/31/22
X Prior Year Ended: 12/31/21
X Historical Test Year Ended: 12/31/20
X Proj. Subsequent Yr Ended: 12/31/23

COMPANY: FLORIDA POWER & LIGHT COMPANY
AND SUBSIDIARIES (PRE-CONSOLIDATION GULF)

DOCKET NO.: 20210015-EI

(\$000)

Witness: Scott R. Bores, Liz Fuentes

	(1)	(2)	(3)	(4)	(5)	(6)
Line No.	Annual Period	Account 190 Accumulated Deferred Income Taxes Dr(Cr)	Account 281 Accumulated Deferred Income Taxes Dr(Cr)	Account 282 Accumulated Deferred Income Taxes Dr(Cr)	Account 283 Accumulated Deferred Income Taxes Dr(Cr)	Net Accumulated Deferred Income Taxes Dr(Cr)
1						
2	2015	124,155	(171,685)	(756,937)	(88,542)	(893,009)
3	2016	129,952	(166,454)	(775,662)	(136,258)	(948,422)
4	2017	197,099	(158,989)	(495,290)	(79,688)	(536,868)
5	2018	183,705	(152,031)	(518,024)	(134,869)	(621,219)
6	2019	137,551	(94,219)	(567,258)	(101,408)	(625,334)
7	2020	172,242	(74,449)	(519,741)	(305,792)	(727,739)
8	2021	245,759	(91,083)	(675,765)	(199,960)	(721,049)
9	2022	See page 1	See page 1	See page 1	See page 1	See page 1
10	2023	See page 1	See page 1	See page 1	See page 1	See page 1
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FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: FLORIDA POWER & LIGHT COMPANY
AND SUBSIDIARIES (CONSOLIDATED)

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:
X Projected Test Year Ended: 12/31/22
X Prior Year Ended: 12/31/21
X Historical Test Year Ended: 12/31/20
X Proj. Subsequent Yr Ended: 12/31/23

DOCKET NO.: 20210015-EI

(\$000)

Witness: Scott R. Bores, Liz Fuentes

	(1)	(2)	(3)	(4)	(5)
Line No.	Annual Period	Beginning Balance	Amortization	Generated	Ending Balance
1					
2	2015	See pages 2 and 3	See pages 2 and 3	See pages 2 and 3	See pages 2 and 3
3	2016	See pages 2 and 3	See pages 2 and 3	See pages 2 and 3	See pages 2 and 3
4	2017	See pages 2 and 3	See pages 2 and 3	See pages 2 and 3	See pages 2 and 3
5	2018	See pages 2 and 3	See pages 2 and 3	See pages 2 and 3	See pages 2 and 3
6	2019	See pages 2 and 3	See pages 2 and 3	See pages 2 and 3	See pages 2 and 3
7	2020	See pages 2 and 3	See pages 2 and 3	See pages 2 and 3	See pages 2 and 3
8	2021	See pages 2 and 3	See pages 2 and 3	See pages 2 and 3	See pages 2 and 3
9	2022	1,330,990	42,944	223,804	1,511,851
10	2023	1,511,851	54,098	211,315	1,669,067
11					
12	NOTE: TOTALS MAY NOT ADD DUE TO ROUNDING				
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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: X Projected Test Year Ended: 12/31/22 X Prior Year Ended: 12/31/21 X Historical Test Year Ended: 12/31/20 X Proj. Subsequent Yr Ended: 12/31/23
COMPANY: FLORIDA POWER & LIGHT COMPANY AND SUBSIDIARIES (PRE-CONSOLIDATION FPL)		
DOCKET NO.: 20210015-EI	(\$000)	Witness: Scott R. Bores, Liz Fuentes

	(1)	(2)	(3)	(4)	(5)
Line No.	Annual Period	Beginning Balance	Amortization	Generated	Ending Balance
1					
2	2015	161,708	6,813	801	155,695
3	2016	155,695	7,355	120,687	269,026
4	2017	269,026	10,978	1,271	259,319
5	2018	259,319	17,837	218,404	459,886
6	2019	459,886	21,839	102,195	540,241
7	2020	540,241	28,637	338,611	850,216
8	2021	875,046	33,972	414,422	1,255,496
9	2022	See page 1	See page 1	See page 1	See page 1
10	2023	See page 1	See page 1	See page 1	See page 1
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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: 12/31/22
 Prior Year Ended: 12/31/21
 Historical Test Year Ended: 12/31/20
 Proj. Subsequent Yr Ended: 12/31/23

COMPANY: FLORIDA POWER & LIGHT COMPANY
AND SUBSIDIARIES (PRE-CONSOLIDATION GULF)

DOCKET NO.: 20210015-EI

(\$000)

Witness: Scott R. Bores, Liz Fuentes

	(1)	(2)	(3)	(4)	(5)
Line No.	Annual Period	Beginning Balance	Amortization	Generated	Ending Balance
1					
2	2015	2,783	702		2,081
3	2016	2,081	511		1,570
4	2017	1,570	394		1,176
5	2018	1,176	324	114	966
6	2019	966	283		683
7	2020	683	823	25,033	24,893
8	2021	24,983	1,038	51,549	75,494
9	2022	See page 1	See page 1	See page 1	See page 1
10	2023	See page 1	See page 1	See page 1	See page 1
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FLORIDA PUBLIC SERVICE COMMISSION
COMPANY: FLORIDA POWER & LIGHT COMPANY
AND SUBSIDIARIES (CONSOLIDATED)

EXPLANATION:

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

Type of Data Shown:
 Projected Test Year Ended ___/___/___
 Prior Year Ended ___/___/___
 Historical Test Year Ended ___/___/___
 Proj. Subsequent Yr Ended 12/31/23

(000)

Witness: Scott R. Bores, Thomas Broad, Michael Spoor

DOCKET NO.:20210015

Line No.	(1)	(2)	(3)	(4)	(5)
1					
2	Leasing Payments for test year:		\$ 7,186	Building	
3			3,311	Equipment (Rail Car)	
4			72	Equipment (Substation)	
5			189	Equipment (Amazon Web Services)	
6			41	Equipment (Tower)	
7			2,079	Land & Land Rights	
8			18	Vehicle	
9			63,720	Other (Shell PPA)	
10			\$ 76,617		
11	Leasing Payments for subsequent year adjustment:		\$ 2,646	Building	
12			3,311	Equipment (Rail Car)	
13			72	Equipment (Substation)	
14			31	Equipment (Amazon Web Services)	
15			41	Equipment (Tower)	
16			1,965	Land & Land Rights	
17			10	Vehicle	
18			26,550	Other (Shell PPA)	
19			\$ 34,628		
20	Leasing Payments, Remaining Life Contracts		\$ 574	Building	
21			5,399	Equipment (Rail Car)	
22			1,733	Equipment (Substation)	
23			54	Equipment (Tower)	
24			26,505	Land & Land Rights	
25			\$ 34,265		

Describe Leasing Agreements Whose Lifetime Costs Exceed \$10 Million

Asset	Original Cost	Annual Payment	Life of Contract	Disposition of Asset, Provision for Purchase
LAND & LAND RIGHTS				
NASA PV Facility (Subsequent Year)	15,321	796	Expiration Date November 2050	No Purchase Option
NASA PV Facility (Test Year)	15,321	781	Expiration Date November 2050	No Purchase Option
EQUIPMENT (RAILCARS)				
Cedar Bay Railroad Car Net Lease (Subsequent Year)	10,461	1,335	Expiration Date January 2025	No Purchase Option
Cedar Bay Railroad Car Net Lease (Test Year)	10,461	1,335	Expiration Date January 2025	No Purchase Option
Indiantown Railcar Lease (Subsequent Year)	15,780	1,977	Expiration Date December 2025	No Purchase Option
Indiantown Railcar Lease (Test Year)	15,780	1,977	Expiration Date December 2025	No Purchase Option
BUILDINGS				
GO Office Lease (Subsequent Year)	36,605	2,294	Expiration Date April 2023	No Purchase Option
GO Office Lease (Test Year)	36,605	6,816	Expiration Date April 2023	No Purchase Option
OTHER				
GULF Shell PPA (Subsequent Year)	261,033	26,550	Expiration Date May 2023	No Purchase Option
GULF Shell PPA (Test Year)	261,033	63,720	Expiration Date May 2023	No Purchase Option

NOTES:

- 1) The amounts under Original Cost represent the NPV of all the future lease payments discounted at the Incremental Borrowing Rate.
- 2) Prepaid leases are not included.
- 3) Life of the contract does not include renewal options.

Supporting Schedules:

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION
COMPANY: FLORIDA POWER & LIGHT COMPANY
AND SUBSIDIARIES (CONSOLIDATED)

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 12/31/23

DOCKET NO.: 20210015-EI

Witness: Keith Ferguson

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: