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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 the Direct Testimony and Exhibits of FPL witness Tara B. DuBose.

Please let me know if you should have any questions regarding this submission.

(Document 18 of 69)

Sincerely,

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

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

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**BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION**

**FLORIDA POWER & LIGHT COMPANY**

**DIRECT TESTIMONY OF TARA B. DUBOSE**

**DOCKET NO. 20210015-EI**

**MARCH 12, 2021**

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1 **I. INTRODUCTION**

2

3 **Q. Please state your name and business address.**

4 A. My name is Tara B. DuBose. My business address is Florida Power & Light  
5 Company, 700 Universe Boulevard, Juno Beach, Florida 33408.

6 **Q. By whom are you employed, and what is your position?**

7 A. I am employed by Florida Power & Light Company (“FPL” or the “Company”)  
8 as the Manager of Cost of Service and Load Research in the Rates & Tariffs  
9 Department.

10 **Q. Please describe your duties and responsibilities in that position.**

11 A. I am responsible for managing FPL’s and Gulf’s load research and cost of  
12 service activities for retail rates. In this capacity, my responsibilities include  
13 the preparation and filing of the load research sampling plans and study results  
14 with the Florida Public Service Commission (“FPSC” or the “Commission”),  
15 the development of annual energy and demand line loss factors by rate class,  
16 and the preparation of jurisdictional separation and retail cost of service studies.

17 **Q. Please describe your educational background and professional experience.**

18 A. I received a Bachelor of Science in Business Administration with a  
19 concentration in Accounting from the University of South Carolina - Aiken in  
20 1996. In 2007, I earned a Master of Business Administration with a  
21 concentration in International Business from the University of South Carolina.  
22 I am also a Certified Public Accountant in the state of South Carolina. From  
23 1996 to 2000, I was employed as a Financial Analyst for the Comptroller

1 General's office for the state of South Carolina and as an Auditor in public  
2 accounting firms. From 2000 to 2011, I was employed at SCANA Corporation  
3 (now Dominion Energy), where I held a variety of positions including Auditor  
4 III in Internal Audit, Senior Regulatory Accountant for Retail Electric and Gas  
5 Distribution Rates, and Supervisor of Electric Transmission Rates and Gas  
6 Transportation Rates. I joined FPL in 2011 as a Principal Rate Analyst for Rate  
7 Design, responsible for retail tariff and rate development and progressed to my  
8 current position of Manager of Cost of Service and Load Research.

9  
10 I am a member of the Edison Electric Institute ("EEI") Rates and Regulatory  
11 Affairs Committee. I have completed various relevant training courses  
12 throughout my career including the New Mexico State University Center for  
13 Public Utilities Basics Course, the EEI Advanced Rate Design Course, the EEI  
14 and University of Wisconsin - Madison Transmission & Wholesale Markets  
15 School and the Association of Edison Illuminating Companies ("AEIC")  
16 Fundamentals of Customer Load Data Analysis Course. I have also served as  
17 the Chairman of the Southeastern Electric Exchange ("SEE") Rate &  
18 Regulatory Committee and have been a guest speaker at SEE Committee  
19 meetings.

20 **Q. Have you previously testified before this Commission?**

21 A. No. I have filed testimony before the Federal Energy Regulatory Commission  
22 ("FERC") in wholesale rate and cost of service matters.

23

1 **Q. Are you sponsoring or co-sponsoring any exhibits in this case?**

2 A. Yes. I am sponsoring the following exhibits:

- 3 • TBD-1 Consolidated MFRs Sponsored or Co-Sponsored by Tara B.
- 4 DuBose
- 5 • TBD-2 Supplemental FPL and Gulf Standalone Information in MFR
- 6 Format Sponsored or Co-Sponsored by Tara B. DuBose
- 7 • TBD-3 Load Research Rate Classes and Related Rate Schedules
- 8 • TBD-4 Rate Class Extrapolation Methodologies
- 9 • TBD-5 Rates of Return and Parity at Present Rates
- 10 • TBD-6 Target Revenue Requirements at Proposed Rates
- 11 • TBD-7 Informational Consolidated MDS Cost of Service in MFR
- 12 Format
- 13 • TBD- 8 Comparison of Proposed Target Revenue Requirements by Rate
- 14 Class with and without MDS

15 I am co-sponsoring the following exhibit:

- 16 • TCC-9- Rates for FPL and Gulf as Separate Ratemaking Entities, filed
- 17 with the direct testimony of FPL witness Cohen.

18 **Q. Are you sponsoring or co-sponsoring any consolidated Minimum Filing**  
19 **Requirements (“MFRs”) in this case?**

20 A. Yes. Exhibit TBD-1 lists the consolidated MFRs that I am sponsoring or co-  
21 sponsoring.

1 **Q. Are you sponsoring or co-sponsoring any schedules in “Supplement 1 –**  
2 **FPL Standalone Information in MFR Format” and “Supplement 2 – Gulf**  
3 **Standalone Information in MFR Format”?**

4 A. Yes. Exhibit TBD-2 lists the supplemental FPL and Gulf standalone  
5 information in MFR format that I am sponsoring and co-sponsoring.

6 **Q. How will you refer to FPL and Gulf when discussing them in testimony?**

7 A. Gulf was acquired by FPL’s parent company, NextEra Energy, Inc., on January  
8 1, 2019. On January 1, 2021, FPL and Gulf were legally merged but maintained  
9 their status as separate ratemaking entities. In this proceeding, FPL is seeking  
10 to consolidate the FPL and Gulf rates into a single FPL rate-regulated entity  
11 effective January 1, 2022.

12  
13 For purposes of my testimony, operations or time periods prior to January 1,  
14 2019 (when Gulf Power Company was acquired by FPL’s parent company,  
15 NextEra Energy, Inc.), “FPL” and “Gulf” will refer to their pre-acquisition  
16 status, when they were legally and operationally separate companies. For  
17 operations or time periods between January 1, 2019, and January 1, 2022,  
18 “FPL” and “Gulf” will refer to their status as separate ratemaking entities,  
19 recognizing that they were merged legally on January 1, 2021, and  
20 consolidation proceeded throughout this period. Finally, operations or time  
21 periods after January 1, 2022, are referred to as “FPL” only because Gulf will  
22 be consolidated into FPL. Therefore, unless otherwise noted, my testimony  
23 addresses requests for the consolidated Company.

1 **Q. What is the purpose of your testimony?**

2 A. First, my testimony explains what load research is, how it is used in  
3 jurisdictional separation and cost of service studies, and how the projected load  
4 forecasts by rate class were developed. Second, I explain the process used to  
5 develop the consolidated FPL jurisdictional separation studies including the  
6 line loss factors and resulting jurisdictional separation factors. Third, I explain  
7 the process of preparing a retail cost of service study and explain the proposed  
8 methodologies to allocate production, transmission, and distribution plant to  
9 retail rate classes. Lastly, I discuss the results of the consolidated FPL retail  
10 cost of service studies for the 2022 Test Year and 2023 Subsequent Year, and  
11 briefly describe the standalone FPL and Gulf studies presented in supplemental  
12 schedules.

13 **Q. Please summarize your testimony.**

14 A. My testimony supports the results of the consolidated FPL cost of service  
15 studies for the projected 2022 Test Year and 2023 Subsequent Year. The  
16 proposed consolidated FPL cost of service study fairly presents each rate class's  
17 cost responsibility, rate of return ("ROR"), and parity position (*i.e.*, rate class  
18 ROR relative to system average ROR). The consolidated FPL load research  
19 study, which provides the basis for cost allocations, is developed from the  
20 historical FPL and Gulf load research sampling plans approved by this  
21 Commission. The separation studies are conducted to allocate rate base,  
22 revenues, and expenses between retail and wholesale jurisdictions. The retail  
23 cost of service studies allocate the retail jurisdictional rate base, revenues, and



1 expenses to the individual rate classes based on the appropriate cost drivers  
2 previously approved by this Commission.

3

4 The results of the consolidated FPL rate class cost of service studies show that  
5 at present rates several rate classes, such as RS(T)-1, the small General Service  
6 classes and the Lighting classes, are well above parity, while some of the larger  
7 commercial/industrial rate classes, particularly GSLD(T)-1,GSLD(T)-2, and  
8 GSLD(T)-3, are well below parity. Exhibit TBD-5 lists the ROR and related  
9 parity index for each rate class along with the revenue requirement and percent  
10 differential needed to achieve full parity at present rates, before any revenue  
11 increase is applied. MFR E-1 provides the details supporting these results.

12

13 Finally, the consolidated FPL cost of service study provides target revenue  
14 requirements by rate class and the underlying unit costs for each billing  
15 determinant, *e.g.*, demand, energy, lighting, and customer charges. This  
16 information is presented on MFR E-6b and provides the basis for designing  
17 rates that would improve the parity among rate classes and better align the  
18 consolidated FPL rates and charges with the costs to serve each rate class.  
19 Exhibit TBD-6 shows the target revenue requirements for each rate class at  
20 proposed rates on an equalized basis, that is, at the retail ROR or at parity.

21

22 The Commission should approve the consolidated FPL jurisdictional separation  
23 and cost of service study methodologies and results presented in my testimony.

1 The methodologies used to allocate rate base, revenues, and expenses were  
2 accurately applied and are consistent with those previously approved by this  
3 Commission. The results of the cost of service study are fair, reasonable, and  
4 utilize cost allocation methodologies that ensure the continued delivery of  
5 exceptional value to customers by properly allocating costs to rate classes.

6

7

## II. LOAD RESEARCH STUDIES

8

9 **Q. What is a load research study, and why is it a necessary input into the**  
10 **jurisdictional separation and cost of service studies?**

11 A. A load research study provides information on customer usage characteristics,  
12 which provides the basis for allocating costs between retail and wholesale  
13 jurisdictions and for allocating costs among retail rate classes. Rule 25-6.0437,  
14 Florida Administrative Code (“F.A.C.”), Cost of Service Load Research,  
15 requires that investor-owned utilities serving more than 50,000 retail customers  
16 submit a load research sampling plan to the Commission for review and  
17 approval every three years. The rule also states that “the approved sampling  
18 plan shall be used for all load research performed for cost of service studies and  
19 other studies submitted to the Commission until a new sampling plan is  
20 approved by the Commission.”<sup>1</sup>

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<sup>1</sup> The Rule also requires that utilities submit a complete load research study every three years. FPL’s most recent load research study was filed with the Commission in December 2020, and Gulf’s most recent load research study was filed and approved by the Commission in August 2018.

1 **Q. Has the Commission reviewed and approved the load research sampling**  
2 **plans used in this filing?**

3 A. Yes. FPL’s most recent sampling plan for sample deployments for the years  
4 2020 to 2022 was approved in July 2020, and Gulf’s most recent sampling plan  
5 for approval of sample deployments for the year 2021 was submitted in  
6 November 2020. However, because it was necessary to prepare the load  
7 research studies supporting this filing using 2019 data, the underlying studies  
8 are based on sampling plans previously approved in June 2017 for FPL and  
9 October 2017 for Gulf.

10 **Q. What information is provided by load research?**

11 A. For each wholesale customer and retail rate class (“rate class”), load research  
12 provides the class contribution to the system peak (Coincident Peak or “CP”),  
13 the class peak (Group Non-Coincident Peak or “GNCP”), the customers’ Non-  
14 Coincident Peak (“NCP”), and the class energy consumption or kilowatt hours  
15 (“kWh”). The CP represents the rate class demand at the time of the system  
16 peak. The GNCP represents a rate class’s maximum demand as a class,  
17 regardless of the time of the system peak. The NCP is the sum of the peak  
18 demands for all customers within the rate class, regardless of when they occur.  
19 The kWh is the aggregation or sum of the class usage for the year. Load  
20 research also provides load shapes, hourly data, and load factors for each rate  
21 class. Load research data reflecting these attributes is developed on a monthly  
22 basis for each wholesale customer and retail rate class. The monthly data is  
23 analyzed and reported on an annual basis as well.

1 **Q. Please explain what is meant by “rate classes.”**

2 A. In general terms, rate classes are groups of individual rate schedules with like  
3 billing attributes (*e.g.*, customer type and load size) and rate design inter-  
4 relationships that are combined for rate design purposes. As a result, one or  
5 more rate schedules may be combined into a single rate class. The practice of  
6 combining rate schedules with similar load profiles is consistent with FPL’s  
7 cost of service studies filed in the last six rate cases (Docket Nos. 830465-EI,  
8 001148-EI, 050045-EI, 080677-EI, 120015-EI and 160021-EI).

9 **Q. How is load research information developed by rate class?**

10 A. The first step is to collect and analyze historic load data by rate class. For the  
11 majority of the rate classes, load data is captured by Advanced Metering  
12 Infrastructure (“AMI”) meters used for billing purposes. The data from the  
13 AMI meters is validated and processed in the Oracle Utilities Load Analysis  
14 computer application. The interval load data is analyzed on a calendar month  
15 basis to derive the average load data and usage statistics.

16

17 Statistical samples developed in compliance with Rule 25-6.0437, F.A.C., are  
18 used for rate classes with large population sizes, while those with smaller  
19 population sizes are 100 percent studied (census classes) and do not require  
20 statistical sampling. Unmetered rate classes, such as certain street light classes,  
21 are modeled based on their equipment usage characteristics.

22

1 Following the collection and verification of data, one of the two extrapolation  
2 methodologies identified in Exhibit TBD-4 is used to estimate the load research  
3 data for each metered rate class: (1) Ratio Extrapolation or (2) Mean Per Unit  
4 Extrapolation. The Ratio Extrapolation methodology is used to expand the  
5 historical load research data for sampled rate classes and larger census rate  
6 classes. This methodology estimates the total rate class demand by applying  
7 the ratio of demand to billed energy for each interval recorded multiplied by the  
8 billed energy for the rate class. The Mean Per Unit Extrapolation methodology  
9 is used for smaller census rate classes. This methodology estimates the total  
10 rate class demand by multiplying the number of customers in the rate class by  
11 the average demand for each interval recorded. Both extrapolation  
12 methodologies are used for metered rate classes, as necessary, to account for  
13 missing interval data resulting from meter, data translation, or communication  
14 issues.

15  
16 Non-metered lighting rate classes, such as SL-1 and OL-1 for former FPL and  
17 OS I, II and III for former Gulf, are modeled based on the estimated number of  
18 burn hours or estimated hours of operation. This modeling estimates that light  
19 fixtures are in use approximately 49% of all hours in a year. The Traffic Signal  
20 Service rate class, SL-2, is modeled based on constant usage or a 100% load  
21 factor.

22

1 The load research sampling and extrapolation methodologies described above  
2 are in accordance with the Association of Edison Illuminating Companies Load  
3 Research & Analysis Manual and are standard practices widely used in the  
4 utility industry. These methodologies have been applied on a consistent basis  
5 in load research filings with the Commission for FPL.

6 **Q. How are the rate classes determined for the consolidated FPL load**  
7 **research study?**

8 A. The rate classes for the consolidated FPL load research study are the FPL rate  
9 classes with former Gulf customers included. The mapping of Gulf customers  
10 to FPL rate classes is discussed by FPL witness Cohen. Customer migration  
11 for Gulf customers was based on their available billing data for 2019, which  
12 determined the best fit consolidated FPL rate class for former Gulf customers.  
13 For former Gulf customers in sampled rate classes, migration sub-group load  
14 profiles are developed. The sub-group profiles are then combined with FPL  
15 rate class profiles using ratio analysis weighted by energy (kWh). For census  
16 classes, where 100 percent of the rate class population is included in the study,  
17 individual customers are migrated to FPL rate classes by incorporating their  
18 usage characteristics into the target FPL rate class analysis. For the unmetered  
19 former Gulf lighting rate classes, with a few exceptions, customers are migrated  
20 to street lighting or traffic signal classes by incorporating the number, type, and  
21 modeled energy usage into target FPL modeled rate class analysis.

22

1 **Q. Have you prepared an exhibit that lists the rate classes used for load**  
2 **research purposes?**

3 A. Yes. Exhibit TBD-3 lists and describes the rate classes used for load research  
4 study purposes. Exhibit TBD-3 also lists the rate classes that are sampled,  
5 census, or modeled for load research purposes.

6 **Q. How is the load research data developed for the consolidated FPL load**  
7 **research study?**

8 A. To prepare the consolidated FPL load research study, it is necessary to first  
9 develop FPL and Gulf load research studies based on the prior FPL and Gulf  
10 load research sampling plans approved by the Commission in compliance with  
11 the Commission's precision requirements.<sup>2</sup> The Gulf load research study  
12 results developed for this filing are consistent with the results of the Gulf load  
13 research study filed in 2019, based on Gulf methodologies and processes. In  
14 instances where the prior FPL and Gulf load research studies differ in  
15 methodologies or processes, FPL methodologies and processes are used to  
16 better align the two studies for the proposed consolidated FPL study.

17

18 For FPL, the monthly load research data for the most recently completed three-  
19 year annual load research studies is used to project the peak loads by rate class.

---

<sup>2</sup> Rule 25-6.0437(3), F.A.C., provides that the sampling plan shall be designed to provide the following levels of precision: (i) estimates of the averages of the 12 monthly coincident peaks for each class within plus or minus 10 percent at the 90 percent confidence level; (ii) estimates of the summer and winter peak demands for each rate class within plus or minus 10 percent at the 90 percent confidence level, except for the General Service Non-Demand rate class; and (iii) estimates of the summer and winter peak demands for the General Service Non-Demand rate class within plus or minus 15 percent at the 90 percent confidence level.

1 The FPL load research data for the historical years 2017, 2018, and 2019 are  
2 provided in Supplement 1, MFR E-11, Attachments 2, 3, and 4, respectively.

3

4 For Gulf, monthly load research data for the most recently completed annual  
5 load research study is used to project the peak loads by rate class. The Gulf  
6 load research data for the historical year 2019 is provided in Supplement 2,  
7 MFR E-11, Attachment 2. One year is used for Gulf due to how often Gulf  
8 conducted load research analysis compared to FPL.

9

10 For consolidated FPL, the 2019 monthly load research data for FPL was  
11 combined with one year of historic monthly load research data for Gulf to  
12 project the peak loads by rate class. The consolidated FPL load research data  
13 is provided in MFR E-11, Attachment 2.

14 **Q. Please summarize the results achieved in the historical load research**  
15 **studies supporting this filing.**

16 A. As previously mentioned, individual load research studies have been prepared  
17 for FPL, Gulf, and consolidated FPL. The studies provide the estimated CP and  
18 GNCP and NCP demands for the 12-month period ending December 31, 2019,  
19 for all rate classes subject to reporting under Rule 25-6.0437, F.A.C. Also  
20 included in the reports for the historic FPL and Gulf sampled rate classes are  
21 the 90% confidence intervals around the monthly peak demands and their  
22 percent relative accuracy. The FPL and Gulf studies meet the target level of  
23 statistical accuracy required by the Rule for the estimate of averages of the 12



1 monthly CP, as well as for the summer and winter peaks of the sampled rate  
2 classes.

3 **Q. Please describe how the forecasted 2022 Test Year and 2023 Subsequent**  
4 **Year load research data were developed.**

5 A. The historical load research information described previously provides the basis  
6 for the forecasted 2022 Test Year and 2023 Subsequent Year load data shown  
7 in MFR E-11, Attachment 1 for consolidated FPL and in Supplements 1 and 2,  
8 MFR E-11, Attachment 1 for standalone FPL and standalone Gulf, respectively.  
9 First, monthly ratios of each rate class's historical CP, GNCP, and NCP to  
10 actual kWh sales are developed for each year of actual load research data.  
11 These ratios are then applied to the sales forecast by rate class to derive the  
12 forecasted CP, GNCP, and NCP demands for each class. For the 2022 Test  
13 Year and 2023 Subsequent Year, the sales forecast by rate class is provided by  
14 FPL witness Cohen based on the load forecast by revenue class developed by  
15 FPL witness Park.

16 **Q. Has this method of developing forecasted load research information been**  
17 **previously used in Commission proceedings?**

18 A. Yes. The methodology for applying historical data to forecast rate class load is  
19 the same methodology used in prior Commission rate cases and cost recovery  
20 clause filings. The forecasted load research data in FPL's MFR filings in  
21 Commission Docket Nos. 001148-EI, 050045-EI, 080677-EI, 120015-EI and  
22 160021-EI utilized this same methodology.

1 **Q. Is the forecasted load research data by rate class consistent with the system**  
2 **load forecast?**

3 A. Yes. The forecasted load research data is consistent with the forecast of system  
4 monthly peak demands for the 2022 Test Year and 2023 Subsequent Year  
5 presented in MFR E-18, and with the forecast of system sales for the 2022 Test  
6 Year and 2023 Subsequent Year presented in MFR F-8 for consolidated FPL.  
7 For standalone FPL and standalone Gulf, this same information is presented in  
8 Supplements 1 and 2, MFR E-18 and MFR F-8, respectively.

9 **Q. Which MFRs provide additional information on load research?**

10 A. MFR E-9 and MFR E-17 provide additional information on load research for  
11 consolidated FPL. Supplements 1 and 2, MFR E-9 and MFR E-17 provide the  
12 same information for standalone FPL and standalone Gulf, respectively.

13

### 14 **III. JURISDICTIONAL SEPARATION STUDY**

15

16 **Q. What is a jurisdictional separation study, and how is it used to develop the**  
17 **cost of service study?**

18 A. A jurisdictional separation study allocates the Company's total rate base and  
19 net operating income ("NOI") between different rate-regulated jurisdictions.  
20 The consolidated FPL utility business operates under two rate-regulated  
21 jurisdictions: retail, regulated by this Commission; and wholesale, regulated by  
22 the FERC. FPL must maintain its accounting books and records in accordance  
23 with the Uniform System of Accounts as prescribed by the FERC and the

1 Commission. Compliance with the Uniform System of Accounts requires  
2 electric utilities to record costs incurred and investments made at original cost.  
3 Because most investments made and costs incurred by a regulated utility serve  
4 both retail and wholesale customers, it is necessary to prepare a jurisdictional  
5 separation study to allocate rate base and NOI items recorded on the Company's  
6 accounting books and records between the retail and wholesale jurisdictions.  
7 Costs that are allocated to the retail jurisdiction are then allocated to retail rate  
8 classes through the cost of service study.

9 **Q. What are the steps in the jurisdictional separation study?**

10 A. Costs are first functionalized, then classified, and finally allocated between the  
11 retail and wholesale jurisdictions. The term "functionalization" refers to the  
12 assignment of costs into one or more of the major functions of an electric utility  
13 (*e.g.*, production, transmission and distribution). The term "classification"  
14 refers to the categorization by cost driver – that is, the determination of whether  
15 a cost is driven by demand, energy, or number of customers. Finally, each  
16 component is "allocated" between jurisdictions using jurisdictional separation  
17 factors. The method of allocating a cost should be consistent with its  
18 functionalization and classification. For example, a cost classified as demand-  
19 related should not be allocated on the basis of kWh of energy consumed, nor  
20 should a cost classified as energy-related be allocated based on peak demand.

21 **Q. What are jurisdictional separation factors?**

22 A. Jurisdictional separation factors are the result of the process just described and  
23 are used to allocate rate base and NOI items between retail and wholesale

1 jurisdictions. A factor of zero indicates no retail responsibility, and a factor of  
2 one indicates 100% retail responsibility. The jurisdictional separation factors  
3 are primarily based on demand or energy sales for the retail and wholesale  
4 jurisdictions. However, other factors that best represent each jurisdiction's cost  
5 responsibility are also used. MFR E-10, Attachment 1, outlines the specific  
6 methodology used to develop the separation factors by each component of cost.

7 **Q. How are load research studies used in the development of separation**  
8 **factors and cost of service studies?**

9 A. Load research studies are used to develop the load, or demand-related allocation  
10 factors used in separation factors and cost of service studies. These demand-  
11 related allocation factors, namely CP, GNCP, and NCP, are adjusted to account  
12 for line losses as shown in MFR E-10 for consolidated FPL. Adjusted  
13 allocation factors are used in the separation study to allocate the rate base,  
14 revenues, and expenses between retail and wholesale customers and then in the  
15 cost of service study to allocate the retail jurisdictional rate base, revenues, and  
16 expenses to the individual retail rate classes based on the appropriate cost  
17 drivers previously approved by this Commission.

18 **Q. What are line losses?**

19 A. Line losses represent the amount of energy produced that is neither sold nor  
20 used by the Company. There are two types of line losses: technical and non-  
21 technical. Technical losses are inherent to the transmission and distribution of  
22 electricity and occur on generation step-up transformers, transmission lines,  
23 distribution station step-down transformers, distribution lines, distribution

1 transformers, and secondary service to customers. Non-technical losses include  
2 electricity theft and other unaccounted-for use of energy.

3 **Q. How are the adjustments for line losses determined?**

4 A. FPL witness Park forecasts line losses on a total system basis. The forecasted  
5 system-wide line losses are then converted into loss adjustment factors (“loss  
6 factors”) by voltage level and by rate class. MFRs E-19a, E-19b, and E-19c  
7 provide the details and results of this process. When these loss factors by rate  
8 class are applied to the corresponding rate class load/demand-related data, the  
9 resulting values are termed 12 CP, GNCP, and NCP “adjusted for losses.” Load  
10 data by rate class reflecting adjustments for line losses is summarized in MFR  
11 E-9.

12 **Q. Why is it appropriate to adjust the demand-related allocation factors for  
13 line losses?**

14 A. As discussed earlier, the demand-related allocation factors are developed based  
15 upon the sales forecasts by rate class, which are then multiplied by ratios, or  
16 load factors, established through load research to project CP, GNCP, and NCP.  
17 However, the forecasted sales for each rate class are measured at the customer’s  
18 meter, which is net of line losses that occur in delivering electricity to customers  
19 in that class. The peak demand that is imposed upon the system by each rate  
20 class is more than the amount of energy delivered at the meter due to line losses.

21

22 If all rate classes had the same level of line losses, there would be no need to  
23 adjust for the losses because the relative relationship among the rate classes

1 would remain the same, regardless of whether the losses were netted out.  
2 However, line losses are different for rate classes served at transmission,  
3 primary distribution, and secondary distribution voltage levels and it would not  
4 be appropriate to assume that the losses are the same for the different rate  
5 classes. Transmission lines incur lower line losses as a percent of energy  
6 delivered than customers served at lower voltage levels. Primary distribution  
7 voltage losses are higher than transmission voltage losses because they include  
8 transmission losses, as well as distribution station step-down transformers and  
9 distribution line losses. Secondary distribution voltage customers incur the  
10 highest losses per unit delivered because, in addition to losses from  
11 transmission and primary distribution voltages, their losses also include losses  
12 due to transformers and secondary services. Therefore, separate loss  
13 adjustments were developed and applied to each rate class so that these  
14 differences in line losses among the rate classes are recognized.

15 **Q. What is the significance of the type of wholesale sales relative to the**  
16 **development of separation factors?**

17 A. In general, wholesale sales consist of electricity sold to other electric utilities or  
18 power marketers for resale. They consist of power sales to other utilities, which  
19 are firm, long-term sales, and opportunity sales which are non-firm and shorter  
20 in duration. Transmission service between utilities also falls under the  
21 wholesale jurisdiction regulated by the FERC. Different regulatory treatments  
22 apply to the costs and revenues associated with a wholesale sale that is a  
23 “separated sale” and a wholesale sale that is a “non-separated sale.” The

1 Commission has historically made a distinction between separated versus non-  
2 separated wholesale power sales. As outlined in Docket No. 970001-EI, Order  
3 No. PSC-97-0262-FOF-EI (the “Separated Sales Order”), wholesale sales that  
4 are non-firm or less than one year in duration are treated as non-separated sales,  
5 and all other sales are treated as separated sales. Non-separated sales are not  
6 assigned cost responsibility through the separation process because a utility  
7 does not commit long-term capacity to such wholesale customers.  
8 Consequently, the revenues and costs associated with non-separated sales are  
9 shared by both retail and long-term firm wholesale customers.

10 **Q. How are separated sales treated in the jurisdictional separation study?**

11 A. Absent a request to deviate from the Separated Sales Order, the Commission  
12 has historically required that costs associated with separated sales be allocated  
13 on a system average basis and treated as wholesale for jurisdictional separation  
14 purposes. In essence, the wholesale sale is separated to remove the production  
15 plant and operating expenses (including fuel expenses) associated with the sale  
16 from the retail jurisdiction’s cost responsibility.

17  
18 Additionally, some separated sales are also stratified production sales contracts  
19 (“stratified contracts”). Stratified contracts are power sales from a particular  
20 type of production resource, such as base, intermediate, or peaking. The  
21 jurisdictional separation factors for separated wholesale sales including  
22 stratified contracts are calculated using the wholesale customers’ load forecasts.

23

1 **Q. How does the separation study account for stratified contracts?**

2 A. Production cost responsibilities for most of the Company's sales are based on  
3 average, total production embedded costs. By comparison, the cost  
4 responsibilities for stratified wholesale sales are based on average, embedded  
5 costs for the particular type or types of production resources used to make these  
6 sales.

7  
8 In order to assign the appropriate costs to stratified sales, various system  
9 production costs (*e.g.*, plant-in-service, accumulated depreciation, operation  
10 and maintenance expenses, and depreciation expenses) are assigned to specific  
11 generating units. Each generating unit is then assigned to a production strata  
12 for cost allocation purposes. For instance, production units can be intermediate,  
13 peaking, or neither (*i.e.*, base or solar). To ensure the proper portion of  
14 production costs for a particular strata are allocated to stratified contracts,  
15 separate stratified demand and energy allocators are developed. For example,  
16 the allocators for the intermediate strata include forecasted loads for all  
17 contracts except those related to the peaking strata. Conversely, the allocators  
18 for the peaking strata include forecasted loads for all contracts except those  
19 related to the intermediate strata. The creation of these new stratified allocators  
20 provides the basis for allocating costs from a specific strata.

21

22 It is important to note that when developing stratified demand allocators, the  
23 stratified contracts' forecasted loads are adjusted based on the appropriate



1 summer capacity that coincides with their contract (*i.e.*, peaking contracts are  
2 adjusted using the summer capacity for peaking plants). This is accomplished  
3 by dividing the average 12 CP load of stratified customers by the total average  
4 monthly system stratified resource capability adjusted for reserves. The  
5 purpose of the adjustment is to account for the higher percentage of capacity  
6 needed from a particular strata to maintain proper reserve margins while  
7 allowing customers with stratified contracts to take service exclusively from a  
8 specific strata.

9  
10 Following the creation of stratified allocators, stratified production separation  
11 factors are developed by blending to stratified allocators, meaning a production  
12 separation factor could be a combination of more than one non-stratified or  
13 stratified production allocator. This is because even though underlying  
14 production costs are assigned to individual production units, those costs are  
15 grouped into accounts referred to as Cost of Service IDs (“COSIDs”) prior to  
16 be being assigned a separation factor. The separation factor for a certain  
17 COSID may be a blend of several different allocators to represent the various  
18 plant unit costs included in that COSID. The development of stratified  
19 allocators and subsequent blended separation factors is shown in MFR E-10,  
20 Attachment 3.

21  
22 The use of stratified allocators and blended production separation factors,  
23 results in a more accurate separation of production costs between the retail and

1 wholesale jurisdictions by appropriately reflecting the types of generation  
2 required to serve load under stratified contracts. FPL and Gulf currently have  
3 contracts for two strata, intermediate and peaking.

4 **Q. How are wholesale transmission service contracts treated in the**  
5 **jurisdictional separation study?**

6 A. Consistent with Commission Order No. PSC-I0-0153-FOF-EI in Docket No.  
7 080677-EI, FPL has separated the costs and revenues associated with wholesale  
8 transmission service contracts that are firm and longer than one year. These  
9 wholesale contracts are separated to remove the transmission plant and  
10 operating expenses associated with the transmission service contracts from the  
11 retail jurisdiction's cost responsibility.

12  
13 Revenue from short-term, non-firm wholesale transmission service contracts  
14 are credited to both retail and wholesale jurisdictions, thereby reducing the costs  
15 to serve both jurisdictions. In other words, these contracts are not assigned cost  
16 responsibility through a separation process; the retail and wholesale firm  
17 transmission customers support all of the transmission investments and costs.  
18 In exchange for supporting the investment, both the retail and wholesale firm  
19 transmission customers receive all of the revenues.

20 **Q. Please explain how the results of the jurisdictional separation study are**  
21 **incorporated into the cost of service study.**

22 A. The jurisdictional separation factors are applied on an account, or COSID, basis  
23 to the Company's total utility rate base and NOI to compute jurisdictional or

1 retail rate base and NOI. The consolidated FPL jurisdictional results and  
2 associated factors are shown on MFR B-6 and MFR C-4. These jurisdictional  
3 separation factors are among the inputs used to calculate the consolidated FPL  
4 jurisdictional or retail-adjusted rate base and NOI reported in MFRs B-1 and C-  
5 1, respectively, sponsored by FPL witness Fuentes. The jurisdictional, or retail-  
6 adjusted, rate base and NOI are allocated to the retail rate classes in the cost of  
7 service study.

8 **Q. How were the separation factors developed for the standalone FPL and**  
9 **Gulf studies?**

10 A. There are separate load research studies, line loss studies, and load forecasts for  
11 the standalone studies based on the historical rate classes for FPL and Gulf.  
12 These studies and forecasts are used to create the standalone FPL and Gulf  
13 separation studies following the same methodologies and processes used for the  
14 consolidated FPL studies and forecasts. For comparison purposes, similar  
15 information to that described above for consolidated FPL is available for  
16 standalone FPL and standalone Gulf in Supplements 1 and 2, respectively.

17

#### 18 **IV. RETAIL COST OF SERVICE STUDY**

19

20 **Q. Please provide an overview of a retail cost of service study.**

21 A. A retail cost of service study is the continuation of the jurisdictional separation  
22 study but at the retail rate class level. The cost of service study starts with the  
23 jurisdictional-adjusted rate base and NOI. To determine costs to serve each

1 retail rate class, the various components of the jurisdictional-adjusted rate base  
2 and NOI are functionalized, classified, and allocated to the retail rate classes.

3 **Q. Please explain the treatment of production plant in the consolidated FPL**  
4 **cost of service study.**

5 A. As required by MFR E-1 and consistent with FPL's 2016 Settlement Agreement  
6 Docket No. 160021-EI, the consolidated FPL cost of service study utilizes a 12  
7 CP and 1/13<sup>th</sup> methodology for production plant. This methodology classifies  
8 12/13<sup>th</sup>, or approximately 92%, of costs on the basis of CP demand and 1/13<sup>th</sup>,  
9 or approximately 8%, of costs on the basis of energy. The portion classified to  
10 demand is allocated to the individual rate classes based on their 12 CP  
11 contributions, adjusted for losses, while the portion classified to energy is  
12 allocated based on their kWh sales, adjusted for losses. Under the 12 CP and  
13 1/13<sup>th</sup> methodology, all generating units are treated consistently based on their  
14 function (*i.e.*, production), their classification (12/13<sup>th</sup> demand and 1/13<sup>th</sup>  
15 energy), and their allocation (contribution to the system peak and kWh of  
16 energy).

17 **Q. How are transmission costs treated in the consolidated FPL cost of service?**

18 A. With the exception of transmission pull-offs that are required to connect  
19 transmission voltage customers to the grid, transmission costs have been  
20 allocated on the basis of 12 CP. All transmission costs classified to demand are  
21 allocated to the individual rate classes based on their 12 CP contributions,  
22 adjusted for losses. Costs associated with transmission pull-offs are classified  
23 as customer-related and allocated only to transmission voltage customers. This

1 approach reflects the treatment of transmission plant consistent with the  
2 Settlement agreement approved in FPL's last rate case in Docket No. 160021-  
3 EI. This same treatment of transmission plant was also approved for Duke  
4 Energy Florida, Tampa Electric Company, and Gulf Power in Docket Nos.  
5 000824-EI, 080317-EI, and 010949-EI, respectively.

6 **Q. What methodology is used to allocate distribution costs in the FPL cost of**  
7 **service?**

8 A. Unlike production and transmission plant, which serve all retail rate classes,  
9 distribution plant is often specific to particular rate classes. Metering costs, for  
10 example, are not relevant to unmetered lighting classes, such as SL-1 and OL-  
11 1. Likewise, the cost of distribution is not incurred in providing service to  
12 transmission level customers. The distribution function is a mix of several  
13 distinct sub-functions, each with its own allocation methodology. Substations  
14 and primary voltage lines are allocated based on the GNCP of customers served  
15 from the distribution system. Secondary voltage lines are allocated based on  
16 the GNCP of customers served at secondary voltage levels. Transformers are  
17 allocated based on the NCP of customers served at secondary voltage levels.

18  
19 The cost of metering equipment is classified as customer-related and is  
20 allocated to rate classes based on the fully loaded cost of the meters in service  
21 for each rate class. Service drops and primary voltage pull-offs are also  
22 classified as customer-related. Primary voltage customers are allocated the cost

1 of primary pull-offs, and secondary voltage customers are allocated the cost of  
2 service drops.

3

4 Lastly, costs specifically dedicated to lighting customers, including fixtures,  
5 poles, and conductors, are directly assigned to those rate classes.

6

7 This methodology for allocating distribution costs is consistent with the  
8 methodology proposed in FPL Docket Nos. 830465-EI, 080677-EI 120015-EI  
9 and 160021-EI.

10 **Q. Is FPL providing a cost of service study using the minimum distribution**  
11 **system (“MDS”) methodology?**

12 A. Yes. As part of FPL’s most recent retail base rate case Settlement Agreement  
13 approved by Commission Order No. PSC-16-0560-AS-EI in Docket No.  
14 160021-EI, FPL agreed to provide a cost of service study that uses the MDS  
15 methodology in its next general base rate case for informational purposes.  
16 Thus, in compliance with the Settlement Agreement, FPL is submitting an MDS  
17 cost of service study in MFR format for informational purposes, which is  
18 provided as Exhibit TBD-7. Exhibit TBD-8 also provides a comparison of  
19 target revenue requirements by rate class with and without MDS.

20 **Q. Please describe the MDS methodology used in the comparative**  
21 **consolidated FPL retail cost of service study submitted in this filing.**

22 A. The MDS methodology is a different method of classifying and allocating  
23 certain distribution plant accounts. In the comparative MDS cost of service

1 study, primary and secondary voltage level capital and operating costs are  
2 classified based on a “minimum size system” study, which identifies the portion  
3 of those costs required to serve a customer with minimum or no load, and that  
4 portion of the costs is allocated on a customer basis. The remaining portion of  
5 the costs is allocated on a demand basis, *i.e.*, based on each rate class’s  
6 maximum NCP demand.

7 **Q. Is FPL proposing the MDS methodology be used for allocating distribution**  
8 **costs?**

9 A. No. As previously stated, the MDS methodology is being provided for  
10 informational purposes pursuant to the 2016 Settlement Agreement.

11 **Q. Has FPL provided additional detail regarding the methodologies used in**  
12 **the retail cost of service study?**

13 A. Yes. MFR E-10 provides details of the methodologies used in the cost of  
14 service study to allocate the various components of rate base and NOI for  
15 consolidated FPL.

16 **Q. Which MFRs outline the functionalization, classification, and allocation of**  
17 **costs in the cost of service study?**

18 A. MFRs E-4a and E-4b show the functionalization and classification of rate base  
19 and expenses by FERC account. MFRs E-3a and E-3b show the allocation of  
20 rate base and expenses by FERC account to the individual rate classes.

21 **Q. Are the standalone FPL and Gulf cost of service studies included in the**  
22 **filing?**

23 A. Yes. Separate standalone cost of service studies are included for FPL and Gulf

1 following the same methodologies and processes used for the consolidated FPL  
2 cost of service studies. Providing these studies ensures compliance with cost  
3 of service MFRs that require comparisons of present rates and proposed rates  
4 before and after rate class consolidations. Because individual customers from  
5 Gulf are migrated to various FPL rate classes, these calculations and  
6 comparisons would not be meaningful if made using consolidated FPL data for  
7 the 2022 test year and the standalone FPL (or the standalone Gulf) data for the  
8 prior years because “present rates” do not exist for consolidated FPL. To  
9 provide a valid basis for conducting the cost of service studies “at both present  
10 and proposed rates” for the purpose of the cost of service MFR E-1, FPL has  
11 subsumed Gulf rate classes into FPL rate classes for cost allocation and rate-  
12 making purposes. This methodology yields the proper comparisons of Rate of  
13 Return by Rate Class, Increases by Rate Class, and Parity Comparisons by Rate  
14 Class at both present and proposed rates. Any additional consolidated FPL  
15 MFRs that seek information “at present rates” (*e.g.*, D-9, E-3a, E-3b, E-4a, E-  
16 4b, E-5, E-6a, E-6b, E-7, E-8, E-9, E-10, E-11, and E-12) likewise provide such  
17 information assuming that Gulf rate classes are subsumed into FPL rate classes.

18  
19 This approach is consistent with the Joint Petition of Florida Power & Light  
20 Company and Gulf Power Company for Declaratory Statement or, in the  
21 Alternative, Petition for Variance that was approved by Commission Order  
22 PSC-2020-0312-PAA-EI issued in Docket No. 20200182-EI. Therefore, for  
23 comparison purposes, similar information to that described previously for



1 consolidated FPL is available for standalone FPL and standalone Gulf in  
2 Supplements 1 and 2, respectively, as listed in exhibit TBD-2.

3

4

## V. RETAIL COST OF SERVICE RESULTS

5

6 **Q. What results are produced in the cost of service study?**

7 A. The cost of service study produces specific data for each rate class including  
8 rate base, NOI, ROR, target revenue requirements, and unit costs for demand,  
9 energy, and customer charges. Target revenue requirements and unit costs  
10 serve as the initial basis in the rate design process.

11 **Q. How do the target revenue requirements compare among demand, energy,  
12 and customer classifications?**

13 A. Most costs recovered in base rates are fixed costs that do not vary with energy  
14 use; therefore, the majority of revenue requirements are classified as either  
15 demand or customer related. As shown on MFR E-6b, Attachment 1, \$1,044  
16 million out of \$8,821 million of revenue requirements, or 12%, are classified as  
17 energy-related. More than 85% of costs recovered through base rates are fixed  
18 costs classified as demand or customer-related, including directly assigned  
19 fixed lighting costs.

20 **Q. How is the ROR by rate class determined?**

21 A. ROR is calculated by dividing NOI by rate base. The retail jurisdictional ROR  
22 represents the jurisdictional adjusted NOI divided by the jurisdictional adjusted  
23 rate base. The ROR for each rate class is calculated once the various

1 components of jurisdictional adjusted rate base and jurisdictional adjusted NOI  
2 are allocated to all rate classes. ROR on a total retail and on an individual rate  
3 class level are reported in MFR E-1.

4 **Q. How are comparisons in ROR by rate class made?**

5 A. A measure of how a rate class's ROR compares to the total retail ROR can be  
6 computed by dividing the class ROR by the retail ROR. The resulting figure is  
7 referred to as the parity index. A rate class with a parity index of 100% would  
8 be earning the same ROR as the retail average and deemed to be precisely at  
9 parity. A rate class with a parity index of less than 100%, or below parity,  
10 would be earning a ROR that is less than the retail average ROR, while the  
11 opposite would be true for a rate class with an index above 100%.

12 **Q. What does the consolidated FPL cost of service study show regarding the**  
13 **retail average ROR and the parity indices by rate class?**

14 A. At present rates, FPL's cost of service shows a projected retail jurisdictional  
15 ROR of 5.35% for the 2022 Test Year and 4.78% for the 2023 Subsequent Year,  
16 which is the same earned ROR as shown on Line No. 12 of MFR A-1. The  
17 consolidated FPL cost of service study shows that at present rates, certain rate  
18 classes, such as RS(T)-1, are above parity, while other rate classes, such as  
19 GSLD(T)-1, GSLD(T)-2, and GSLD(T)-3 are below parity. Exhibit TBD-5  
20 lists the ROR and relative parity index for each rate class along with the revenue  
21 requirement differential necessary to achieve full parity at present rates for the  
22 2022 Test Year and 2023 Subsequent Year. MFR E-1 provides the details  
23 supporting these results.

1 **Q. Please explain the other results produced in the consolidated FPL cost of**  
2 **service study.**

3 A. As previously mentioned, a cost of service study also calculates revenue  
4 requirements or target revenues by rate class. Revenue requirements consist of  
5 a return on rate base plus income taxes and expenses and represent the level of  
6 revenues required to earn a particular ROR. Consistent with the Commission's  
7 filing requirements, three sets of projected revenue requirements by rate class  
8 have been developed. One set of revenue requirements, shown in MFR E-6a,  
9 is based on each rate class's projected individual ROR. The second set of  
10 revenue requirements, also presented in MFR E-6a, is based on FPL's projected  
11 retail ROR applied uniformly to each class. The third set of revenue  
12 requirements, shown in MFR E-6b, is based on FPL's requested retail ROR  
13 applied uniformly to each rate class. MFR E-6b provides the target revenue  
14 requirements by rate class and underlying unit costs for each billing determinant  
15 (*i.e.*, demand, energy, and customer) used by FPL witness Cohen in the rate  
16 development process. Exhibit TBD-6 shows target revenue requirements for  
17 each rate class at proposed rates on an equalized basis, that is, at the retail ROR  
18 or at parity. As can be seen in this exhibit, the total revenue requirements  
19 deficiency shown in Column 4 equals the amount shown on MFR A-1, line 16.  
20 The target revenue requirements shown in Column 3 are reported on MFR E-1.  
21  
22 The unit costs shown in MFRs E-6a and E-6b are derived by dividing the  
23 demand, energy, customer, and lighting-related revenue requirements by the

1 appropriate billing unit. Thus, the cost of service study provides the basis to  
2 determine the demand, energy, and customer unit costs for each rate class. As  
3 stated earlier, the rate classes' target revenue requirements and underlying unit  
4 costs at the requested retail ROR serve as the initial basis in the rate design  
5 process, which FPL witness Cohen addresses.

6

7 The cost of service study in MFR E-1 also provides the impact of the proposed  
8 revenue increase on the ROR and parity index for each rate class. The proposed  
9 revenue increase by rate class used in this MFR is provided on MFR E-5,  
10 sponsored by FPL witness Cohen.

11 **Q. Are other cost of service study results included in this filing for  
12 comparative purposes or to comply with specific guidelines?**

13 A. Yes. As referenced in FPL witness Fuentes testimony, FPL has prepared a set  
14 of revenue requirements that do not include the Reserve Surplus Amortization  
15 Mechanism ("RSAM"). The cost of service studies that result from those  
16 revenue requirements are included in the consolidated FPL MFRs, E-1, E-3a,  
17 E-3b, E-4a, E-4b, E-6a, E-6b, and E-10, Attachments 4-6. As previously  
18 mentioned, the cost of service studies using the MDS methodology, are  
19 provided for informational purposes as Exhibit TBD-7.

20 **Q. Should the Commission approve the consolidated FPL cost of service  
21 study?**

22 A. Yes, the Commission should approve the proposed consolidated FPL  
23 jurisdictional separation study and the cost of service study methodology and

1 results presented in my testimony. The methodologies used to allocate rate  
2 base, other operating revenues, and expenses between the retail and wholesale  
3 jurisdictions and among the retail rate classes were accurately applied and are  
4 consistent with those previously approved by this Commission. The use of 12  
5 CP and 1/13th for production plant, 12 CP for transmission plant adjusted for  
6 pull-offs, and distribution plant cost of service methodologies are consistent  
7 with those previously approved by this Commission and better align costs and  
8 benefits to the customer classes. The consolidated FPL cost of service study  
9 results accurately represent the cost responsibility of all customers in the  
10 combined company.

11 **Q. Does this conclude your direct testimony?**

12 A. Yes.

**Florida Power & Light Company**

**CONSOLIDATED MFRs SPONSORED OR CO-SPONSORED BY TARA B. DUBOSE**

MFR	Period	Title
<b>SOLE SPONSOR:</b>		
E-01	Test Subsequent	COST OF SERVICE STUDIES
E-02	Test Subsequent	EXPLANATION OF VARIATIONS FROM COST OF SERVICE STUDY APPROVED IN COMPANY'S LAST RATE CASE
E-03a	Test Subsequent	COST OF SERVICE STUDY - ALLOCATION OF RATE BASE COMPONENTS TO RATE SCHEDULE
E-03b	Test Subsequent	COST OF SERVICE STUDY - ALLOCATION OF EXPENSE COMPONENTS TO RATE SCHEDULE
E-04a	Test Subsequent	COST OF SERVICE STUDY - FUNCTIONALIZATION AND CLASSIFICATION OF RATE BASE
E-04b	Test Subsequent	COST OF SERVICE STUDY - FUNCTIONALIZATION AND CLASSIFICATION OF EXPENSES
E-06a	Test Subsequent	COST OF SERVICE STUDY - UNIT COSTS, PRESENT RATES
E-06b	Test Subsequent	COST OF SERVICE STUDY - UNIT COSTS, PROPOSED RATES
E-10	Test Subsequent	COST OF SERVICE - DEVELOPMENT OF ALLOCATION FACTORS
E-17	Historic Subsequent	LOAD RESEARCH DATA
<b>CO-SPONSOR:</b>		
B-02	Historic Prior Test Subsequent	RATE BASE ADJUSTMENTS
B-06	Historic Test Subsequent	JURISDICTIONAL SEPARATION FACTORS - RATE BASE
B-15	Test Subsequent	PROPERTY HELD FOR FUTURE USE - 13 MONTH AVERAGE
B-17	Test Subsequent	WORKING CAPITAL - 13 MONTH AVERAGE
C-03	Historic Prior Test Subsequent	JURISDICTIONAL NET OPERATING INCOME ADJUSTMENTS
C-04	Historic Test Subsequent	JURISDICTIONAL SEPARATION FACTORS-NET OPERATING INCOME

**Florida Power & Light Company**

**CONSOLIDATED MFRs SPONSORED OR CO-SPONSORED BY TARA B. DUBOSE**

MFR	Period	Title
C-14	Historic	ADVERTISING EXPENSES
C-15	Historic Test Subsequent	INDUSTRY ASSOCIATION DUES
C-20	Historic Prior Test Subsequent	TAXES OTHER THAN INCOME TAXES
E-09	Test Subsequent	COST OF SERVICE - LOAD DATA
E-11	Test Subsequent	DEVELOPMENT OF COINCIDENT AND NON COINCIDENT DEMANDS FOR COST STUDY
E-16	Prior Test Subsequent	CUSTOMERS BY VOLTAGE LEVEL
E-19a	Test Subsequent	DEMAND AND ENERGY LOSSES
E-19b	Test Subsequent	ENERGY LOSSES
E-19c	Test Subsequent	DEMAND LOSSES
F-05	Test Subsequent	FORECASTING MODELS

**Florida Power & Light Company**

**SUPPLEMENT 1 - FPL STANDALONE INFORMATION IN MFR FORMAT SPONSORED OR  
 CO-SPONSORED BY TARA B. DUBOSE**

Schedule	Period	Title
<b>SOLE SPONSOR:</b>		
E-01	Test Subsequent	COST OF SERVICE STUDIES
E-02	Test Subsequent	EXPLANATION OF VARIATIONS FROM COST OF SERVICE STUDY APPROVED IN COMPANY'S LAST RATE CASE
E-03a	Test Subsequent	COST OF SERVICE STUDY - ALLOCATION OF RATE BASE COMPONENTS TO RATE SCHEDULE
E-03b	Test Subsequent	COST OF SERVICE STUDY - ALLOCATION OF EXPENSE COMPONENTS TO RATE SCHEDULE
E-04a	Test Subsequent	COST OF SERVICE STUDY - FUNCTIONALIZATION AND CLASSIFICATION OF RATE BASE
E-04b	Test Subsequent	COST OF SERVICE STUDY - FUNCTIONALIZATION AND CLASSIFICATION OF EXPENSES
E-06a	Test Subsequent	COST OF SERVICE STUDY - UNIT COSTS, PRESENT RATES
E-06b	Test Subsequent	COST OF SERVICE STUDY - UNIT COSTS, PROPOSED RATES
E-10	Test Subsequent	COST OF SERVICE - DEVELOPMENT OF ALLOCATION FACTORS
E-17	Historic Subsequent	LOAD RESEARCH DATA
<b>CO-SPONSOR:</b>		
B-02	Test Subsequent	RATE BASE ADJUSTMENTS
B-06	Test Subsequent	JURISDICTIONAL SEPARATION FACTORS - RATE BASE
B-15	Test Subsequent	PROPERTY HELD FOR FUTURE USE - 13 MONTH AVERAGE
B-17	Test Subsequent	WORKING CAPITAL - 13 MONTH AVERAGE
C-03	Test Subsequent	JURISDICTIONAL NET OPERATING INCOME ADJUSTMENTS
C-04	Test Subsequent	JURISDICTIONAL SEPARATION FACTORS-NET OPERATING INCOME



**SUPPLEMENT 1 - FPL STANDALONE INFORMATION IN MFR FORMAT SPONSORED OR  
CO-SPONSORED BY TARA B. DUBOSE**

<b>Schedule</b>	<b>Period</b>	<b>Title</b>
C-15	Test Subsequent	INDUSTRY ASSOCIATION DUES
C-20	Test Subsequent	TAXES OTHER THAN INCOME TAXES
E-09	Test Subsequent	COST OF SERVICE - LOAD DATA
E-11	Test Subsequent	DEVELOPMENT OF COINCIDENT AND NON COINCIDENT DEMANDS FOR COST STUDY
E-16	Test Subsequent	CUSTOMERS BY VOLTAGE LEVEL
E-19a	Test Subsequent	DEMAND AND ENERGY LOSSES
E-19b	Test Subsequent	ENERGY LOSSES
E-19c	Test Subsequent	DEMAND LOSSES
F-05	Test Subsequent	FORECASTING MODELS

**Florida Power & Light Company**

**SUPPLEMENT 2 - GULF STANDALONE INFORMATION IN MFR FORMAT SPONSORED OR  
 CO-SPONSORED BY TARA B. DUBOSE**

Schedule	Period	Title
<b>SOLE SPONSOR:</b>		
E-01	Test Subsequent	COST OF SERVICE STUDIES
E-02	Test Subsequent	EXPLANATION OF VARIATIONS FROM COST OF SERVICE STUDY APPROVED IN COMPANY'S LAST RATE CASE
E-03a	Test Subsequent	COST OF SERVICE STUDY - ALLOCATION OF RATE BASE COMPONENTS TO RATE SCHEDULE
E-03b	Test Subsequent	COST OF SERVICE STUDY - ALLOCATION OF EXPENSE COMPONENTS TO RATE SCHEDULE
E-04a	Test Subsequent	COST OF SERVICE STUDY - FUNCTIONALIZATION AND CLASSIFICATION OF RATE BASE
E-04b	Test Subsequent	COST OF SERVICE STUDY - FUNCTIONALIZATION AND CLASSIFICATION OF EXPENSES
E-06a	Test Subsequent	COST OF SERVICE STUDY - UNIT COSTS, PRESENT RATES
E-06b	Test Subsequent	COST OF SERVICE STUDY - UNIT COSTS, PROPOSED RATES
E-10	Test Subsequent	COST OF SERVICE - DEVELOPMENT OF ALLOCATION FACTORS
E-17	Historic Subsequent	LOAD RESEARCH DATA
<b>CO-SPONSOR:</b>		
B-02	Test Subsequent	RATE BASE ADJUSTMENTS
B-06	Test Subsequent	JURISDICTIONAL SEPARATION FACTORS - RATE BASE
B-15	Test Subsequent	PROPERTY HELD FOR FUTURE USE - 13 MONTH AVERAGE
B-17	Test Subsequent	WORKING CAPITAL - 13 MONTH AVERAGE
C-03	Test Subsequent	JURISDICTIONAL NET OPERATING INCOME ADJUSTMENTS
C-04	Test Subsequent	JURISDICTIONAL SEPARATION FACTORS-NET OPERATING INCOME

**SUPPLEMENT 2 - GULF STANDALONE INFORMATION IN MFR FORMAT SPONSORED OR  
CO-SPONSORED BY TARA B. DUBOSE**

<b>Schedule</b>	<b>Period</b>	<b>Title</b>
C-15	Test Subsequent	INDUSTRY ASSOCIATION DUES
C-20	Test Subsequent	TAXES OTHER THAN INCOME TAXES
E-09	Test Subsequent	COST OF SERVICE - LOAD DATA
E-11	Test Subsequent	DEVELOPMENT OF COINCIDENT AND NON COINCIDENT DEMANDS FOR COST STUDY
E-16	Test Subsequent	CUSTOMERS BY VOLTAGE LEVEL
E-19a	Test Subsequent	DEMAND AND ENERGY LOSSES
E-19b	Test Subsequent	ENERGY LOSSES
E-19c	Test Subsequent	DEMAND LOSSES
F-05	Test Subsequent	FORECASTING MODELS



## Consolidated Load Research Rate Classes and Related Rate Schedules

Florida Power & Light Company

RATE CLASS	RATE CLASS DESCRIPTION	RATE SCHEDULE(S)	RATE SCHEDULE DESCRIPTION
<b>RETAIL:</b>			
<b>CILC-1D</b>	Commercial/Industrial Load Control - Distribution	CILC-1D	Commercial/Industrial Load Control Program - Distribution (Closed Schedule)
<b>CILC-1T</b>	Commercial/Industrial Load Control - Transmission	CILC-1T	Commercial/Industrial Load Control Program - Transmission (Closed Schedule)
<b>CILC-1G</b>	Commercial/Industrial Load Control - General	CILC-1G	Commercial/Industrial Load Control Program - General (Closed Schedule)
<b>GS(T)-1</b>	General Service Non-Demand	GS-1, GST-1	General Service Non Demand & Time of Use (0-24 kW)
<b>GSCU-1</b>	General Service Constant Usage	GSCU-1	General Service Constant Usage (0-24 kW)
<b>GSD(T)-1</b>	General Service Demand	GSD-1, GSDDT-1	General Service Demand & Time of Use (25-499 kW)
		HLFT-1	High Load Factor - Time of Use (25-499 kW)
		SDTR-1A, SDTR-1B	Seasonal Demand - Time of Use Rider (25-499 kW)
<b>GSLD(T)-1</b>	General Service Large Demand 1	GSLD-1, GSLDDT-1	General Service Large Demand & Time of Use (500-1999 kW)
		CS-1, CST-1	Curtable Service & Time of Use (500-1999 kW)
		HLFT-2	High Load Factor - Time of Use (500-1999 kW)
		SDTR-2A, SDTR-2B	Seasonal Demand - Time of Use Rider (500-1999 kW)
<b>GSLD(T)-2</b>	General Service Large Demand 2	GSLD-2, GSLDDT-2	General Service Large Demand & Time of Use (2000+ kW)
		CS-2, CST-2	Curtable Service & Time of Use (2000+ kW)
		HLFT-3	High Load Factor - Time of Use (2000+ kW)
		SDTR-3A, SDTR-3B	High Load Factor - Time of Use (2000+ kW)
<b>GSLD(T)-3</b>	General Service Large Demand 3	GSLD-3, GSLDDT-3	General Service Large Demand & Time of Use - Transmission (2000+ kW)
		CS-3, CST-3	Curtable Service & Time of Use - Transmission (2000+ kW)
<b>METRO</b>	Metropolitan Transit Service	MET	Metropolitan Transit Service
<b>OL-1</b>	Outdoor Lighting	OL-1	Outdoor Lighting
<b>OS-2</b>	Sports Field Service	OS-2	Sports Field Service & Recreational Lighting
<b>RS(T)-1</b>	Residential Service	RS-1, RTR-1	Residential Service & Time of Use
<b>SL-1</b>	Street Lighting	SL-1, PL-1, LT-1	Street Lighting, Premium Lighting and LED Lighting
<b>SL-2</b>	Traffic Signal Service	SL-2	Traffic Signal Service
<b>SST-DST</b>	Standby and Supplemental Service - Distribution	SST-1D, SST-2D, SST-3D	Standby and Supplemental Service - Distribution
<b>SST-TST</b>	Standby and Supplemental Service - Transmission	SST-1T	Standby and Supplemental Service - Transmission



## Consolidated Load Research Rate Classes and Related Rate Schedules

**Florida Power & Light Company**

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RATE CLASS	RATE SCHEDULE DESCRIPTION
WHOLESALE:	
<b>FKEC</b>	Florida Keys Electric Cooperative
<b>FPUC</b>	Florida Public Utilities Company
<b>HOMESTEAD</b>	City of Homestead
<b>LCEC</b>	Lee County Electric Cooperative
<b>MOORE HAVEN</b>	City of Moore haven
<b>NEW SMYRNA BEACH</b>	City of New Smyrna Beach
<b>QUINCY</b>	City of Quincy
<b>SEMINOLE</b>	Seminole Electric Cooperative
<b>WAUCHULA</b>	City of Wauchula
<b>WINTER PARK</b>	City of Winter Park



## FPL Standalone Load Research Rate Classes and Related Rate Schedules

Florida Power & Light Company

RATE CLASS	RATE CLASS DESCRIPTION	RATE SCHEDULE(S)	RATE SCHEDULE DESCRIPTION
<b>RETAIL:</b>			
<b>CILC-1D</b>	Commercial/Industrial Load Control - Distribution	CILC-1D	Commercial/Industrial Load Control Program - Distribution (Closed Schedule)
<b>CILC-1T</b>	Commercial/Industrial Load Control - Transmission	CILC-1T	Commercial/Industrial Load Control Program - Transmission (Closed Schedule)
<b>CILC-1G</b>	Commercial/Industrial Load Control - General	CILC-1G	Commercial/Industrial Load Control Program - General (Closed Schedule)
<b>GS(T)-1</b>	General Service Non-Demand	GS-1, GST-1	General Service Non Demand & Time of Use (0-24 kW)
<b>GSCU-1</b>	General Service Constant Usage	GSCU-1	General Service Constant Usage (0-24 kW)
<b>GSD(T)-1</b>	General Service Demand	GSD-1, GSDT-1	General Service Demand & Time of Use (25-499 kW)
		HLFT-1	High Load Factor - Time of Use (25-499 kW)
		SDTR-1A, SDTR-1B	Seasonal Demand - Time of Use Rider (25-499 kW)
<b>GSLD(T)-1</b>	General Service Large Demand 1	GSLD-1, GSLDT-1	General Service Large Demand & Time of Use (500-1999 kW)
		CS-1, CST-1	Curtailable Service & Time of Use (500-1999 kW)
		HLFT-2	High Load Factor - Time of Use (500-1999 kW)
		SDTR-2A, SDTR-2B	Seasonal Demand - Time of Use Rider (500-1999 kW)
<b>GSLD(T)-2</b>	General Service Large Demand 2	GSLD-2, GSLDT-2	General Service Large Demand & Time of Use (2000+ kW)
		CS-2, CST-2	Curtailable Service & Time of Use (2000+ kW)
		HLFT-3	High Load Factor - Time of Use (2000+ kW)
		SDTR-3A, SDTR-3B	High Load Factor - Time of Use (2000+ kW)
<b>GSLD(T)-3</b>	General Service Large Demand 3	GSLD-3, GSLDT-3	General Service Large Demand & Time of Use - Transmission (2000+ kW)
		CS-3, CST-3	Curtailable Service & Time of Use - Transmission (2000+ kW)
<b>METRO</b>	Metropolitan Transit Service	MET	Metropolitan Transit Service
<b>OL-1</b>	Outdoor Lighting	OL-1	Outdoor Lighting
<b>OS-2</b>	Sports Field Service	OS-2	Sports Field Service & Recreational Lighting
<b>RS(T)-1</b>	Residential Service	RS-1, RTR-1	Residential Service & Time of Use
<b>SL-1</b>	Street Lighting	SL-1, PL-1, LT-1	Street Lighting, Premium Lighting and LED Lighting
<b>SL-2</b>	Traffic Signal Service	SL-2	Traffic Signal Service
<b>SST-DST</b>	Standby and Supplemental Service - Distribution	SST-1D, SST-2D, SST-3D	Standby and Supplemental Service - Distribution
<b>SST-TST</b>	Standby and Supplemental Service - Transmission	SST-1T	Standby and Supplemental Service - Transmission



## FPL Standalone Load Research Rate Classes and Related Rate Schedules

**Florida Power & Light Company**

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RATE CLASS	RATE SCHEDULE DESCRIPTION
WHOLESALE:	
<b>FKEC</b>	Florida Keys Electric Cooperative
<b>FPUC</b>	Florida Public Utilities Company
<b>HOMESTEAD</b>	City of Homestead
<b>LCEC</b>	Lee County Electric Cooperative
<b>MOORE HAVEN</b>	City of Moore haven
<b>NEW SMYRNA BEACH</b>	City of New Smyrna Beach
<b>QUINCY</b>	City of Quincy
<b>SEMINOLE</b>	Seminole Electric Cooperative
<b>WAUCHULA</b>	City of Wauchula
<b>WINTER PARK</b>	City of Winter Park



## Gulf Power Standalone Load Research Rate Classes and Related Rate Schedules

Florida Power & Light Company

RATE CLASS	RATE CLASS DESCRIPTION	RATE SCHEDULE(S)	RATE SCHEDULE DESCRIPTION
<b>RETAIL:</b>			
<b>GS</b>	General Service Non-Demand	GS	General Service Non Demand (0-24 kW)
<b>GSD</b>	General Service Demand	GSD, GSDT	General Service Demand & Time of Use (25-499 kW)
		GSTOU	General Service Time of Use
<b>LP/LPT</b>	Large Power Service and Time of Use	LP, LPT	Large Power and Large Power TOU
<b>OS</b>	Gulf Street and Outdoor Lighting and Traffic Signals	OS I, OS II	Outdoor Service
		OS III	Other Outdoor Service
<b>RS/RSVP</b>	Residential and Residential Variable Pricing	RS	Residential Service
		RSVP	Residential Variable Pricing
<b>MAJOR ACCOUNTS - RTP/CSA/PXT</b>	Real Time Pricing & Contracted Service Agreement & Large High Load Factor	RTP	Real Time Pricing
		CSA	Contracted Service Agreement
		PX/PXT	Large High Load Factor and Time of Use
<b>MAJOR ACCOUNTS - SBS</b>	Standby and Supplementary Service - Distribution/ Transmission	SBS D	Standby and Supplementary Service Distribution
		SBS T	Standby and Supplementary Service Transmission

RATE CLASS	RATE SCHEDULE DESCRIPTION
<b>WHOLESALE:</b>	
<b>FPUC</b>	Florida Public Utilities Company





## Consolidated Rate Class Extrapolation Methodologies

### Florida Power & Light Company

RATE CLASS	RATE SCHEDULE DESCRIPTION	EXTRAPOLATION METHODOLOGIES
<b>CENSUS<sup>(1)</sup></b>		
<b>CILC-1D</b>	Commercial/Industrial Load Control - Distribution	Ratio
<b>CILC-1G</b>	Commercial/Industrial Load Control - General	Ratio
<b>CILC-1T</b>	Commercial/Industrial Load Control - Transmission	Mean Per Unit
<b>GSLD(T)-2</b>	General Service Large Demand 2	Ratio
<b>GSLD(T)-3</b>	General Service Large Demand 3	Mean Per Unit
<b>METRO</b>	Metropolitan Transit Service	Mean Per Unit
<b>SL-1M</b>	Street Lighting - Metered	Mean Per Unit
<b>SL-2M</b>	Traffic Signal Service - Metered	Mean Per Unit
<b>SST-DST</b>	Standby and Supplemental Service - Distribution	Mean Per Unit
<b>SST-TST</b>	Standby and Supplemental Service - Transmission	Mean Per Unit
<b>FKEC<sup>(2)</sup></b>	Florida Keys Electric Cooperative	Mean Per Unit
<b>FPUC<sup>(2)</sup></b>	Florida Public Utilities Company	Mean Per Unit
<b>HOMESTEAD<sup>(2)</sup></b>	City of Homestead, FL	Mean Per Unit
<b>LCEC<sup>(2)</sup></b>	Lee County Electric Cooperative	Mean Per Unit
<b>MOORE HAVEN<sup>(2)</sup></b>	City of Moore Haven, FL	Mean Per Unit
<b>NEW SMYRNA BEACH<sup>(2)</sup></b>	City of New Smyrna Beach, FL	Mean Per Unit
<b>QUINCY<sup>(2)</sup></b>	City of Quincy, FL	Mean Per Unit
<b>SEMINOLE<sup>(2)</sup></b>	Seminole Electric Cooperative	Mean Per Unit
<b>WAUCHULA<sup>(2)</sup></b>	City of Wauchula, FL	Mean Per Unit
<b>WINTER PARK<sup>(2)</sup></b>	City of Winter Park, FL	Mean Per Unit
<b>MODELED</b>		
<b>OL-1</b>	Outdoor Lighting	Mean Per Unit
<b>SL-1</b>	Street Lighting	Mean Per Unit
<b>SL-2</b>	Traffic Signal Service	Mean Per Unit
<b>SAMPLED</b>		
<b>GS(T)-1</b>	General Service Non-Demand	Ratio
<b>GSCU-1</b>	General Service Constant Usage	Ratio
<b>GSD(T)-1</b>	General Service Demand	Ratio
<b>GSLD(T)-1</b>	General Service Large Demand 1	Ratio
<b>OS-2</b>	Sports Field Service	Ratio
<b>RS(T)-1</b>	Residential Service	Ratio

<sup>(1)</sup> Ratio or Mean Per Unit methodologies are used to extrapolate to the population level for Sampled rate classes. Extrapolation techniques (Ratio or Mean Per Unit) for Census (100% Studied) rate classes is necessary to account for missing interval data resulting from meter, data translation or communication issues. The Ratio extrapolation methodology was also used to create average load profiles for rate classes that were studied on an aggregated basis.

<sup>(2)</sup> Wholesale



## FPL Standalone Rate Class Extrapolation Methodologies

### Florida Power & Light Company

RATE CLASS	RATE SCHEDULE DESCRIPTION	EXTRAPOLATION METHODOLOGIES
<b>CENSUS<sup>(1)</sup></b>		
<b>CILC-1D</b>	Commercial/Industrial Load Control - Distribution	Ratio
<b>CILC-1G</b>	Commercial/Industrial Load Control - General	Ratio
<b>CILC-1T</b>	Commercial/Industrial Load Control - Transmission	Mean Per Unit
<b>GSLD(T)-2</b>	General Service Large Demand 2	Ratio
<b>GSLD(T)-3</b>	General Service Large Demand 3	Mean Per Unit
<b>METRO</b>	Metropolitan Transit Service	Mean Per Unit
<b>SL-1M</b>	Street Lighting - Metered	Mean Per Unit
<b>SL-2M</b>	Traffic Signal Service - Metered	Mean Per Unit
<b>SST-DST</b>	Standby and Supplemental Service - Distribution	Mean Per Unit
<b>SST-TST</b>	Standby and Supplemental Service - Transmission	Mean Per Unit
<b>FKEC<sup>(2)</sup></b>	Florida Keys Electric Cooperative	Mean Per Unit
<b>FPUC<sup>(2)</sup></b>	Florida Public Utilities Company	Mean Per Unit
<b>HOMESTEAD<sup>(2)</sup></b>	City of Homestead, FL	Mean Per Unit
<b>LCEC<sup>(2)</sup></b>	Lee County Electric Cooperative	Mean Per Unit
<b>MOORE HAVEN<sup>(2)</sup></b>	City of Moore Haven, FL	Mean Per Unit
<b>NEW SMYRNA BEACH<sup>(2)</sup></b>	City of New Smyrna Beach, FL	Mean Per Unit
<b>QUINCY<sup>(2)</sup></b>	City of Quincy, FL	Mean Per Unit
<b>SEMINOLE<sup>(2)</sup></b>	Seminole Electric Cooperative	Mean Per Unit
<b>WAUCHULA<sup>(2)</sup></b>	City of Wauchula, FL	Mean Per Unit
<b>WINTER PARK<sup>(2)</sup></b>	City of Winter Park, FL	Mean Per Unit
<b>MODELED</b>		
<b>OL-1</b>	Outdoor Lighting	Mean Per Unit
<b>SL-1</b>	Street Lighting	Mean Per Unit
<b>SL-2</b>	Traffic Signal Service	Mean Per Unit
<b>SAMPLED</b>		
<b>GS(T)-1</b>	General Service Non-Demand	Ratio
<b>GSCU-1</b>	General Service Constant Usage	Ratio
<b>GSD(T)-1</b>	General Service Demand	Ratio
<b>GSLD(T)-1</b>	General Service Large Demand 1	Ratio
<b>OS-2</b>	Sports Field Service	Ratio
<b>RS(T)-1</b>	Residential Service	Ratio

<sup>(1)</sup> Ratio or Mean Per Unit methodologies are used to extrapolate to the population level for Sampled rate classes. Extrapolation techniques (Ratio or Mean Per Unit) for Census (100% Studied) rate classes is necessary to account for missing interval data resulting from meter, data translation or communication issues.

<sup>(2)</sup> Wholesale



# Gulf Power Standalone Rate Class Extrapolation Methodologies

## Florida Power & Light Company

RATE CLASS	RATE SCHEDULE DESCRIPTION	EXTRAPOLATION METHODOLOGIES
<b>CENSUS<sup>(1)</sup></b>		
<b>LP/LPT</b>	Large Power Service and Time of Use	Mean Per Unit
<b>Major Accounts - RTP/CSA/PXT</b>	Real Time Pricing, Contracted Service Agreement & Large High Load Factor	Mean Per Unit
<b>Major Accounts - SBS</b>	Standby and Supplementary Service - Distribution/Transmission	Mean Per Unit
<b>FPUC<sup>(2)</sup></b>	Florida Public Utilities Company	Mean Per Unit
<b>MODELED</b>		
<b>OS</b>	Gulf Street and Outdoor Lighting and Traffic Signals	Mean Per Unit
<b>SAMPLED</b>		
<b>GS</b>	General Service Non-Demand	Ratio
<b>GSD</b>	General Service Demand and Time of Use	Ratio
<b>RS/RSVP</b>	Residential Service and Residential Variable Pricing Service	Ratio

(1) Ratio or Mean Per Unit methodologies are used to extrapolate to the population level for Sampled rate classes. Extrapolation techniques (Ratio or Mean Per Unit) for Census (100% Studied) rate classes is necessary to account for missing interval data resulting from meter, data translation or communication issues. The Ratio extrapolation methodology was also used to create average load profiles for rate classes that were studied on an aggregated basis.

(2) Wholesale



## Consolidated Proposed Cost of Service Study w/ RSAM

Florida Power & Light Company

### Rates of Return and Parity at Present Rates for the Test Year 2022 (\$ Millions)

(1)	(2)	(3)	(4)	(6)	(7)	(8)
REVENUES FROM SALES - AT PRESENT RATES						
RATE CLASS	ACHIEVED REVENUES <sup>(1)</sup>	RATE OF RETURN (ROR) <sup>(1)</sup>	PARITY INDEX <sup>(1)</sup>	EQUALIZED REVENUE REQUIREMENTS (2)	REVENUE (EXCESS)/DEFICIENCY (6) - (2)	PERCENT DIFFERENCE (7) / (2)
<b>ABOVE PARITY -</b>						
GS(T)-1	\$580.0	5.55%	104%	\$570.6	\$(9.3)	-1.6%
GSCU-1	4.3	7.44%	139%	3.7	\$(0.6)	-13.6%
OL-1	14.7	7.41%	138%	12.5	\$(2.2)	-14.9%
RS(T)-1	4786.4	6.02%	112%	4534.0	\$(252.4)	-5.3%
SL-1	122.6	6.12%	114%	115.0	\$(7.6)	-6.2%
SL-1M	0.9	6.13%	114%	0.9	\$(0.1)	-6.1%
SL-2	1.9	5.93%	111%	1.8	\$(0.1)	-4.5%
SL-2M	0.2	8.42%	157%	0.2	\$(0.0)	-17.7%
SST-DST	1.5	8.73%	163%	1.2	\$(0.4)	-24.8%
SST-TST	6.0	17.91%	335%	2.9	\$(3.0)	-50.9%
<b>BELOW PARITY -</b>						
CILC-1D	106.2	4.78%	89%	111.6	\$5.4	5.1%
CILC-1G	5.1	4.87%	91%	5.3	\$0.2	4.2%
CILC-1T	41.8	4.22%	79%	45.9	\$4.1	9.8%
GSD(T)-1	1420.2	4.48%	84%	1532.5	\$112.3	7.9%
GSLD(T)-1	455.8	3.13%	59%	561.7	\$105.9	23.2%
GSLD(T)-2	135.1	2.61%	49%	175.5	\$40.4	29.9%
GSLD(T)-3	24.5	2.49%	46%	31.7	\$7.2	29.5%
MET	4.1	5.00%	93%	4.3	\$0.1	3.1%
OS-2	1.1	4.57%	85%	1.1	\$0.1	7.5%
<b>Total Revenue from Sales</b>	<b>\$7,712.4</b>	<b>5.35%</b>	<b>100%</b>	<b>\$7,712.4</b>	<b>\$(0.0)</b>	
Misc Service Charges	100.1			100.1		
Other Operating Revenues	126.2			126.2		
<b>Total Operating Revenues</b>	<b>\$7,938.7</b>			<b>\$7,938.7</b>		

Notes:

<sup>(1)</sup> Provided on MFR E-1, Attachment 1, Achieved at Present Rates, with RSAM

<sup>(2)</sup> Provided on MFR E-1, Attachment 1, Equalized at Present Rates, with RSAM

Totals may not add due to rounding.



## Consolidated Proposed Cost of Service Study w/ RSAM

Florida Power & Light Company

### Rates of Return and Parity at Present Rates for the Subsequent Year 2023 (\$ Millions)

(1)	(2)	(3)	(4)	(6)	(7)	(8)
REVENUES FROM SALES - AT PRESENT RATES						
RATE CLASS	ACHIEVED REVENUES <sup>(1)</sup>	RATE OF RETURN (ROR) <sup>(1)</sup>	PARITY INDEX <sup>(1)</sup>	EQUALIZED REVENUE REQUIREMENTS (2)	REVENUE (EXCESS)/DEFICIENCY (6) - (2)	PERCENT DIFFERENCE (7) / (2)
<b>ABOVE PARITY -</b>						
GS(T)-1	\$588.5	4.94%	103%	\$580.5	\$(8.1)	-1.4%
GSCU-1	4.4	6.77%	142%	3.8	-0.6	-13.5%
OL-1	14.5	6.75%	141%	12.3	-2.2	-14.9%
RS(T)-1	4810.5	5.43%	114%	4553.7	-256.9	-5.3%
SL-1	128.8	6.09%	127%	115.3	-13.6	-10.6%
SL-1M	1.1	5.75%	120%	1.0	-0.1	-7.8%
SL-2	1.9	5.21%	109%	1.8	-0.1	-3.5%
SL-2M	1.2	13.65%	286%	0.7	-0.5	-42.5%
SST-DST	1.5	8.08%	169%	1.2	-0.4	-25.3%
SST-TST	6.0	16.73%	350%	3.0	-3.0	-50.6%
<b>BELOW PARITY -</b>						
CILC-1D	107.0	4.14%	87%	113.3	6.3	5.9%
CILC-1G	5.2	4.28%	90%	5.4	0.2	4.6%
CILC-1T	42.8	3.57%	75%	47.6	4.7	11.0%
GSD(T)-1	1436.9	3.91%	82%	1555.1	118.2	8.2%
GSLD(T)-1	458.8	2.64%	55%	565.8	107.0	23.3%
GSLD(T)-2	137.4	2.17%	45%	178.1	40.7	29.6%
GSLD(T)-3	24.7	1.83%	38%	32.7	8.0	32.3%
MET	4.1	4.43%	93%	4.3	0.1	3.2%
OS-2	1.1	4.25%	89%	1.1	0.1	5.1%
<b>Total Revenue from Sales</b>	<b>\$7,776.6</b>	<b>4.78%</b>	<b>100%</b>	<b>\$7,776.6</b>	<b>\$0.0</b>	
Misc Service Charges	101.3			101.3		
Other Operating Revenues	118.9			118.9		
<b>Total Operating Revenues</b>	<b>\$7,996.7</b>			<b>\$7,996.7</b>		

Notes:

<sup>(1)</sup> Provided on MFR E-1, Attachment 1, Achieved at Present Rates, with RSAM

<sup>(2)</sup> Provided on MFR E-1, Attachment 1, Equalized at Present Rates, with RSAM

Totals may not add due to rounding.



## Consolidated Proposed Cost of Service Study w/ RSAM

### Florida Power & Light Company

#### Target Revenue Requirements at Proposed Rates for the Test Year 2022 (\$ Millions)

(1)	(2)	(3)	(4)	(5)
RATE CLASS	ACHIEVED REVENUES FROM SALES <sup>(1)</sup>	TARGET REVENUE REQUIREMENTS <sup>(2)</sup>	REVENUE REQUIREMENTS DEFICIENCY (EXCESS) (3) - (2)	PERCENT DIFFERENCE (4) / (2)
CILC-1D	\$106.2	127.6	\$21.4	20.1%
CILC-1G	5.1	6.1	1.0	19.2%
CILC-1T	41.8	52.	0.3	24.7%
GS(T)-1	580.0	652.1	72.2	12.4%
GSCU-1	4.3	4.2	(0.1)	-2.4%
GSD(T)-1	1,420.2	1,755.0	334.8	23.6%
GSLD(T)-1	455.8	643.4	187.6	41.2%
GSLD(T)-2	135.1	200.7	65.6	48.5%
GSLD(T)-3	24.5	36.0	11.6	47.2%
MET	4.1	4.9	0.7	17.9%
OL-1	14.7	14.3	(0.4)	-2.5%
OS-2	1.1	1.3	0.3	24.1%
RS(T)-1	4,786.4	5,183.2	396.8	8.3%
SL-1	122.6	131.9	9.3	7.6%
SL-1M	0.9	1.0	0.1	7.4%
SL-2	0.9	2.1	0.2	8.9%
SL-2M	0.2	0.2	0.0)	-7.8%
SST-DST	1.5	1.4	(0.2)	-12.3%
SST-TST	6.0	3.4	(2.6)	-44.0%
<b>Total Revenue from Sales</b>	<b>\$7,712.4</b>	<b>\$8,820.8</b>	<b>\$1,108.4</b>	<b>14.4%</b>
Misc. Service Charges	100.1	100.1	-	0.0%
Other Operating Revenues	126.2	126.2	-	0.0%
<b>Total Operating Revenues</b>	<b>\$7,938.7</b>	<b>\$9,047.2</b>	<b>\$1,108.4<sup>(3)</sup></b>	<b>14.0%</b>

Notes:

<sup>(1)</sup> Provided on MFR E-1, Attachment 1, Achieved at Present Rates, w/ RSAM

<sup>(2)</sup> Provided on MFR E-1, Attachment 2, Equalized at Proposed Rates,w/ RSAM

<sup>(3)</sup> Revenue Increase Requested per MFR A-1, Line 16

Totals may not add due to rounding.



## Consolidated Proposed Cost of Service Study w/ RSAM

### Florida Power & Light Company

#### Target Revenue Requirements at Proposed Rates for the Subsequent Year 2023 (\$ Millions)

(1)	(2)	(3)	(4)	(5)
RATE CLASS	ACHIEVED REVENUES FROM SALES <sup>(1)</sup>	TARGET REVENUE REQUIREMENTS <sup>(2)</sup>	REVENUE REQUIREMENTS DEFICIENCY (EXCESS) (3) - (2)	PERCENT DIFFERENCE (4) / (2)
CILC-1D	\$107.0	\$138.4	\$31.4	29.3%
CILC-1G	5.2	6.6	1.4	27.7%
CILC-1T	42.8	57.5	14.6	34.2%
GS(T)-1	588.5	708.3	119.7	20.3%
GSCU-1	4.4	4.5	0.2	3.7%
GSD(T)-1	1,436.9	1,903.2	466.3	32.5%
GSLD(T)-1	458.8	692.9	234.1	51.0%
GSLD(T)-2	137.4	217.6	80.2	58.4%
GSLD(T)-3	24.7	39.6	14.9	60.1%
MET	4.1	5.2	1.1	26.0%
OL-1	14.5	15.1	0.6	4.2%
OS-2	1.1	1.4	0.3	30.2%
RS(T)-1	4,810.5	5,558.0	747.5	15.5%
SL-1	128.8	141.5	12.6	9.8%
SL-1M	1.1	1.3	0.1	12.6%
SL-2	1.9	2.2	0.3	17.4%
SL-2M	1.2	0.8	(0.4)	-30.4%
SST-DST	1.5	1.5	(0.1)	-6.0%
SST-TST	6.0	3.6	(2.4)	-40.0%
<b>Total Revenue from Sales</b>	<b>\$7,776.6</b>	<b>\$9,499.1</b>	<b>\$1,722.6</b>	<b>22.2%</b>
Misc. Service Charges	101.3	101.3	-	0.0%
Other Operating Revenues	118.9	118.9	-	0.0%
<b>Total Operating Revenues</b>	<b>\$7,996.7</b>	<b>\$9,719.3</b>	<b>1,722.6<sup>(3)</sup></b>	<b>21.5%</b>

Notes:

<sup>(1)</sup> Provided on MFR E-1, Attachment 1, Achieved at Present Rates, w/ RSAM

<sup>(2)</sup> Provided on MFR E-1, Attachment 2, Equalized at Proposed Rates, w/ RSAM

<sup>(3)</sup> Revenue Increase Requested per MFR A-1, Line 16

Totals may not add due to rounding.

**Florida Power and Light Company**

**INFORMATIONAL - CONSOLIDATED MINIMUM DISTRIBUTION SYSTEM ("MDS") COST OF SERVICE IN MFR FORMAT <sup>1</sup>**

Schedule	Period	Title
<b>SOLE SPONSOR:</b>		
E-01	Test Subsequent	COST OF SERVICE STUDIES
E-03a	Test Subsequent	COST OF SERVICE STUDY - ALLOCATION OF RATE BASE COMPONENTS TO RATE CLASS
E-03b	Test Subsequent	COST OF SERVICE STUDY - ALLOCATION OF EXPENSE COMPONENTS TO RATE CLASS
E-04a	Test Subsequent	COST OF SERVICE STUDY - FUNCTIONALIZATION AND CLASSIFICATION OF RATE BASE
E-04b	Test Subsequent	COST OF SERVICE STUDY - FUNCTIONALIZATION AND CLASSIFICATION OF EXPENSES
E-06a	Test Subsequent	COST OF SERVICE STUDY - UNIT COSTS, PRESENT RATES
E-06b	Test Subsequent	COST OF SERVICE STUDY - UNIT COSTS, PROPOSED RATES
E-10	Test Subsequent	COST OF SERVICE - DEVELOPMENT OF MDS ALLOCATION FACTORS <sup>2</sup>

**Notes:**

(1) Pursuant to the Settlement Agreement approved by the Commission in Docket No. 160021-EI, FPL is providing a cost of service study that uses the MDS methodology for allocating Distribution Plant for informational purposes.

(2) This informational cost of service study allocates production plant on the 12CP and 1/13th method, adjusted transmission plant on the basis of 12CP and distribution plant on the MDS method. For a detailed explanation of the allocation methodologies used to develop this Cost of Service, please refer to Attachments 1-3 provided in consolidated FPL MFR E-10 and Attachments 4-6 included in this exhibit.



Schedule E-1 (WITH RSAM AND MDS) COST OF SERVICE STUDIES

Line No.	Methodologies: 12CP and 1/13th; w/ MDS	EXPLANATION:	Type of Data Shown:
1		FLORIDA PUBLIC SERVICE COMMISSION	X Projected Test Year Ended 12/31/22
2		COMPANY: FLORIDA POWER & LIGHT COMPANY AND SUBSIDIARIES	___ Prior Year Ended ___/___/___
3		DOCKET NO.: 20210015-EI	___ Historical Test Year Ended ___/___/___
4		Witness: Tara B. DuBose, Tiffany C. Cohen	
5		Provide under separate cover a cost of service study that allocates production and transmission plant using the average of the twelve monthly coincident peaks and 1/13 weighted average demand (12CP and 1/13th) method. In addition, if the company is proposing a different cost allocation method, or if a different method was adopted in its last rate case, provide cost of service studies using these methods as well. All studies filed must be at both present and proposed rates. The cost of service analysis must be done separately for each rate class. If it is not possible to separate the costs of the lighting classes, the lighting classes can be combined.	
6		Each cost study must include a schedule showing total revenues, total expenses, NOI, rate base, rate of return, rate of return index, revenue requirements at an equalized rate of return, revenue excess/deficiency, and revenue requirements index, for each rate class and for the total retail jurisdiction for the test year.	
7		In all cost of service studies filed, the average of the 12 monthly peaks method must be used for the jurisdictional separation of the production and transmission plant and expenses unless the FERC has approved another method in the utility's latest whole-sale rate case. The minimum distribution system concept must not be used. The jurisdictional rate base and net operating income in the studies must equal the fully adjusted rate base in Schedule B-1 and the fully adjusted net operating income in Schedule C-1.	
8		Costs and revenues for recovery clauses, franchise fees, and other items not recovered through base rates must be excluded from the cost of service study. Costs for service charges must be allocated consistently with the allocation of the collection of the revenues from these charges. Any other miscellaneous revenues must be allocated consistent with the allocation of the expense associated with the facilities used or services purchased.	
9		If an historic test year is used, the twelve monthly peaks must be the hour of each month having the highest firm load (i.e. exclude the load of non-firm customers in determining the peak hours).	
10		See attached schedules for the Projected Test Year 12/31/22:	
11		Attachment 1 - Cost of Service Present Rates	
12		Attachment 2 - Cost of Service Study at Proposed Retail ROR (Equalized)	
13			
14			
32			
33			
36			
37			

FLORIDA POWER & LIGHT COMPANY  
 AND SUBSIDIARIES (CONSOLIDATED)  
 20210015-EI  
 MFR NO. E-1  
 ATTACHMENT NO. 1 OF 2  
 PAGE 1 OF 4

MFR E-1 - COST OF SERVICE STUDY (WITH RSAM AND MDS)  
 2022 AT PRESENT RATES  
 (\$000 WHERE APPLICABLE)

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
Line No.	Methodologies: 12CP and 1/13th; w/ MDS	Total	CILC-1D	CILC-1G	CILC-1T	GS(T)-1	GSCU-1	GSD(T)-1	GSLD(T)-1	GSLD(T)-2	GSLD(T)-3	MET
<b>RATE BASE -</b>												
1	Electric Plant in Service	65,757,660	797,933	38,278	352,700	5,079,545	42,961	11,213,789	4,044,449	1,258,677	246,408	30,499
2	Accum Depreciation & Amortization	(14,822,505)	(175,096)	(8,451)	(78,144)	(1,156,242)	(10,292)	(2,471,635)	(881,544)	(275,238)	(54,310)	(6,855)
3	Net Plant in Service	50,935,156	622,838	29,828	274,557	3,923,303	32,670	8,742,154	3,162,905	983,439	192,098	23,645
4	Plant Held For Future Use	367,949	5,841	274	2,866	27,631	157	78,630	29,001	9,223	2,001	219
5	Construction Work in Progress	1,725,318	23,603	1,114	11,501	131,296	1,009	320,849	116,846	37,139	7,990	873
6	Net Nuclear Fuel	679,666	14,009	625	8,124	46,642	387	157,696	57,540	21,131	5,188	464
7	Total Utility Plant	53,708,088	666,290	31,841	297,048	4,128,872	34,223	9,299,329	3,366,292	1,050,932	207,278	25,200
8	Working Capital - Assets	4,621,843	64,584	3,002	31,841	347,610	3,156	833,181	300,528	99,952	21,251	2,334
9	Working Capital - Liabilities	(2,821,935)	(37,967)	(1,772)	(18,329)	(213,497)	(1,944)	(486,661)	(178,526)	(58,884)	(12,280)	(1,381)
10	Working Capital - Net	1,799,907	26,617	1,231	13,513	134,112	1,212	336,520	122,002	41,068	8,971	953
11	<b>Total Rate Base</b>	<b>55,507,996</b>	<b>692,907</b>	<b>33,071</b>	<b>310,561</b>	<b>4,262,984</b>	<b>35,435</b>	<b>9,635,849</b>	<b>3,488,294</b>	<b>1,092,000</b>	<b>216,249</b>	<b>26,153</b>
<b>REVENUES -</b>												
12	Sales of Electricity	7,712,407	106,196	5,124	41,817	579,959	4,341	1,420,155	455,802	135,137	24,459	4,126
13	Other Operating Revenues	226,337	1,723	80	667	16,494	118	26,217	8,603	2,607	478	59
14	<b>Total Operating Revenues</b>	<b>7,938,744</b>	<b>107,919</b>	<b>5,204</b>	<b>42,484</b>	<b>596,452</b>	<b>4,459</b>	<b>1,446,372</b>	<b>464,405</b>	<b>137,744</b>	<b>24,937</b>	<b>4,184</b>
<b>EXPENSES -</b>												
15	Operating & Maintenance Expense	(1,363,953)	(18,489)	(860)	(9,019)	(103,055)	(945)	(240,418)	(86,319)	(28,634)	(6,024)	(671)
16	Depreciation Expense	(2,241,521)	(28,705)	(1,374)	(13,395)	(172,371)	(1,418)	(398,167)	(143,236)	(45,107)	(9,287)	(1,103)
17	Taxes Other Than Income Tax	(787,743)	(9,730)	(465)	(4,329)	(60,567)	(508)	(135,661)	(49,074)	(15,339)	(3,016)	(368)
18	Amortization of Property Losses	1,953	2	0	(7)	141	5	(94)	(52)	(4)	(6)	(0)
19	Gain or Loss on Sale of Plant	482	7	0	0	35	0	97	37	11	0	0
20	<b>Total Operating Expenses</b>	<b>(4,390,783)</b>	<b>(56,915)</b>	<b>(2,689)</b>	<b>(26,749)</b>	<b>(335,816)</b>	<b>(2,867)</b>	<b>(774,243)</b>	<b>(278,644)</b>	<b>(89,071)</b>	<b>(18,335)</b>	<b>(2,141)</b>
21	<b>Net Operating Income Before Taxes</b>	<b>3,547,961</b>	<b>51,003</b>	<b>2,505</b>	<b>15,735</b>	<b>260,636</b>	<b>1,592</b>	<b>672,129</b>	<b>185,762</b>	<b>48,672</b>	<b>6,602</b>	<b>2,043</b>
22	Income Taxes	(576,491)	(8,094)	(397)	(2,619)	(42,658)	(274)	(107,637)	(30,927)	(8,335)	(1,219)	(322)
23	<b>NOI Before Curtailment Adjustment</b>	<b>2,971,470</b>	<b>42,910</b>	<b>2,109</b>	<b>13,116</b>	<b>217,978</b>	<b>1,318</b>	<b>564,492</b>	<b>154,835</b>	<b>40,337</b>	<b>5,383</b>	<b>1,721</b>
24	Curtailment Credit Revenue	458	(458)	(7)	(4)	(35)	(0)	(99)	318	140	(3)	(0)
25	Reassign Curtailment Credit Revenue	(0)	(7)	(0)	(4)	(35)	(0)	(99)	(37)	(12)	(3)	(0)
26	Net Curtailment Credit Revenue	(0)	(0)	(0)	(0)	(0)	(0)	(0)	281	128	(3)	(0)
27	Net Curtailment NOI Adjustment	(0)	(0)	(0)	(0)	(26)	(0)	(74)	210	96	(2)	(0)
28	<b>Net Operating Income (NOI)</b>	<b>2,971,470</b>	<b>42,904</b>	<b>2,108</b>	<b>13,114</b>	<b>217,952</b>	<b>1,318</b>	<b>564,418</b>	<b>155,045</b>	<b>40,432</b>	<b>5,381</b>	<b>1,720</b>



MFR E-1 - COST OF SERVICES STUDY (WITH RSAM) AN  
 2022 AT PRESENT RATES  
 (\$000 WHERE APPLICABLE)

(1)	(2)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)
Line No.	Methodologies: 12CP and 1/13th; w/ MDS	OL-1	OS-2	RS(T)-1	SL-1	SL-1M	SL-2	SL-2M	SST-DST	SST-TST
1	<b>RATE BASE -</b>									
2	Electric Plant In Service	194,957	5,742	41,495,672	905,250	5,549	12,426	2,480	6,305	24,038
3	Accum Depreciation & Amortization	(59,314)	(1,462)	(9,493,664)	(139,159)	(1,278)	(2,688)	(597)	(1,314)	(5,227)
4	Net Plant in Service	135,644	4,281	32,002,009	766,092	4,271	9,738	1,883	4,991	18,811
5	Plant Held For Future Use	84	28	211,007	667	20	83	6	26	185
6	Construction Work in Progress	3,211	121	1,050,380	17,929	131	362	53	122	790
7	Net Nuclear Fuel	505	54	364,040	2,523	148	210	17	8	355
8	Total Utility Plant	139,444	4,484	33,627,436	787,212	4,570	10,393	1,958	5,147	20,141
9	Working Capital - Assets	6,507	394	2,836,979	66,578	587	1,121	175	345	1,719
10	Working Capital - Liabilities	(3,868)	(241)	(1,750,766)	(43,448)	(348)	(680)	(111)	(227)	(1,005)
11	Working Capital - Net	2,639	153	1,086,214	23,128	239	441	64	118	713
12	<b>Total Rate Base</b>	<b>142,083</b>	<b>4,636</b>	<b>34,713,649</b>	<b>810,340</b>	<b>4,809</b>	<b>10,834</b>	<b>2,022</b>	<b>5,265</b>	<b>20,854</b>
13										
14	<b>REVENUES -</b>									
15	Sales of Electricity	14,666	1,070	4,786,398	122,590	920	1,911	209	1,547	5,982
16	Other Operating Revenues	777	13	167,098	1,292	19	30	5	19	39
17	<b>Total Operating Revenues</b>	<b>15,442</b>	<b>1,083</b>	<b>4,953,496</b>	<b>123,883</b>	<b>938</b>	<b>1,940</b>	<b>214</b>	<b>1,566</b>	<b>6,021</b>
18										
19	<b>EXPENSES -</b>									
20	Operating & Maintenance Expense	(1,667)	(116)	(845,354)	(21,230)	(171)	(336)	(54)	(105)	(486)
21	Depreciation Expense	(6,092)	(205)	(1,392,069)	(27,255)	(179)	(443)	(77)	(171)	(868)
22	Taxes Other Than Income Tax	(2,032)	(66)	(494,134)	(11,837)	(69)	(153)	(29)	(76)	(291)
23	Amortization of Property Losses	19	1	1,748	199	2	1	0	1	(1)
24	Gain or Loss on Sale of Plant	0	0	291	2	0	0	0	0	0
25	<b>Total Operating Expenses</b>	<b>(9,772)</b>	<b>(386)</b>	<b>(2,729,517)</b>	<b>(60,120)</b>	<b>(418)</b>	<b>(932)</b>	<b>(159)</b>	<b>(351)</b>	<b>(1,647)</b>
26										
27	<b>Net Operating Income Before Taxes</b>	<b>5,670</b>	<b>696</b>	<b>2,223,979</b>	<b>63,762</b>	<b>521</b>	<b>1,009</b>	<b>54</b>	<b>1,215</b>	<b>4,375</b>
28	Income Taxes	(1,013)	(104)	(361,676)	(10,153)	(79)	(156)	(11)	(178)	(640)
29	<b>NOI Before Curtailment Adjustment</b>	<b>4,657</b>	<b>592</b>	<b>1,862,303</b>	<b>53,610</b>	<b>442</b>	<b>853</b>	<b>44</b>	<b>1,037</b>	<b>3,734</b>
30										
31	Curtailment Credit Revenue									
32	Reassign Curtailment Credit Revenue		(0)	(261)		(0)	(0)	(0)	(0)	(0)
33	Net Curtailment Credit Revenue		(0)	(261)		(0)	(0)	(0)	(0)	(0)
34	Net Curtailment NOI Adjustment		(0)	(194)		(0)	(0)	(0)	(0)	(0)
35										
36	<b>Net Operating Income (NOI)</b>	<b>4,657</b>	<b>592</b>	<b>1,862,108</b>	<b>53,610</b>	<b>442</b>	<b>853</b>	<b>44</b>	<b>1,037</b>	<b>3,734</b>













COST OF SERVICE STUDIES

Schedule E-1 (WITH RSAM AND MDS)  
 2023 SUBSEQUENT YEAR ADJUSTMENT  
 FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: FLORIDA POWER & LIGHT COMPANY  
 AND SUBSIDIARIES

DOCKET NO.: 20210015-EI

Type of Data Shown:  
 Prior Year Ended \_\_\_/\_\_\_/\_\_\_  
 Projected Test Year Ended \_\_\_/\_\_\_/\_\_\_  
 Historical Test Year Ended \_\_\_/\_\_\_/\_\_\_  
 X Proj. Subsequent Year Ended 12/31/23  
 Witness: Tara B. DuBose, Tiffany C. Cohen

**EXPLANATION:** Provide under separate cover a cost of service study that allocates production and transmission plant using the average of the twelve monthly coincident peaks and 1/13th weighted average demand (12CP and 1/13th) method. In addition, if the company is proposing a different cost allocation method, or if a different method was adopted in its last rate case, provide cost of service studies using these methods as well. All studies filed must be at both present and proposed rates. The cost of service analysis must be done separately for each rate class. If it is not possible to separate the costs of the lighting classes, the lighting classes can be combined.

Each cost study must include a schedule showing total revenues, total expenses NOI, rate base, rate of return, rate of return index, revenue requirements at an equalized rate of return, revenue excess/deficiency, and revenue requirements index for each rate class and for the total retail jurisdiction for the test year

In all cost of service studies filed, the average of the 12 monthly peaks method must be used for the jurisdictional separation of the production and transmission plant and expenses unless the FERC has approved another method in the utility's latest whole sale rate case. The minimum distribution system concept must not be used. The jurisdictional rate base and net operating income in the studies must equal the fully adjusted rate base in Schedule B-1 and the fully adjusted net operating income in Schedule C-1.

Costs and revenues for recovery clauses, franchise fees, and other items not recovered through base rates must be excluded from the cost of service study. Costs for service charges must be allocated consistently with the allocation of the collection of the revenues from these charges. Any other miscellaneous revenues must be allocated consistent with the allocation of the expense associated with the facilities used or services purchased.

If an historic test year is used, the twelve monthly peaks must be the hour of each month having the highest firm load (i.e. exclude the load of non-firm customers in determining the peak hours).

Line No.	Methodologies: 12CP and 1/13th; w/ MDS
1	
2	
3	
4	FPL is providing a cost of service study that allocates production plant on the basis of 12CP and 1/13th method and adjusted transmission plant on the basis of 12CP. Please refer to MFR E-10 for a detailed explanation of the allocation methodologies used to develop the cost of service study
5	
6	
7	See attached schedules for the Projected Subsequent Year 12/31/23
8	
9	Attachment 1 - Cost of Service Present Rates
10	
11	Attachment 2 - Cost of Service Study at Proposed Retail ROR (Equalized);
12	
13	
14	
32	
33	
36	
37	

Supporting Schedules: E-18  
 Recap Schedules: E-9, E-17

MFR E-1 - COST OF SERVICE STUDY (WITH RSAM AND MDS)  
 2023 AT PRESENT RATES  
 (\$000 WHERE APPLICABLE)

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Line No.	Methodologies: 12CP and 1/13th, w/ MDS	Total	CILC-1D	CILC-1G	CILC-1T	GS(T)-1	GSCU-1	GSD(T)-1	GSLD(T)-1	GSLD(T)-2	GSLD(T)-3
1	<b>RATE BASE -</b>										
2	Electric Plant In Service	71,127,605	872,363	41,653	392,767	5,529,311	46,072	12,239,373	4,386,062	1,376,274	273,423
3	Accum Depreciation & Amortization	(16,029,442)	(191,227)	(9,189)	(86,909)	(1,259,053)	(11,084)	(2,694,717)	(954,668)	(300,628)	(60,149)
4	Net Plant in Service	55,098,162	681,136	32,464	305,858	4,270,258	34,988	9,544,656	3,431,394	1,075,646	213,273
5	Plant Held For Future Use	601,291	9,740	456	5,154	45,639	246	131,297	48,069	15,435	3,593
6	Construction Work in Progress	1,471,456	19,775	933	9,595	113,059	870	270,798	97,908	31,190	6,654
7	Net Nuclear Fuel	676,128	13,984	623	8,289	46,762	387	157,478	57,098	21,158	5,276
8	Total Utility Plant	57,847,036	724,636	34,476	328,895	4,475,718	36,490	10,104,229	3,634,468	1,143,428	228,797
9	Working Capital - Assets	4,616,886	64,572	2,996	32,215	349,795	3,130	836,010	299,595	100,131	21,465
10	Working Capital - Liabilities	(2,858,632)	(38,608)	(1,797)	(18,865)	(217,732)	(1,946)	(506,579)	(180,895)	(59,975)	(12,617)
11	Working Capital - Net	1,758,254	25,964	1,199	13,350	132,063	1,183	329,431	118,700	40,155	8,848
12	<b>Total Rate Base</b>	59,605,291	750,600	35,675	342,245	4,607,781	37,674	10,433,660	3,753,168	1,183,583	237,645
13											
14	<b>REVENUES -</b>										
15	Sales of Electricity	7,776,552	107,016	5,160	42,840	588,548	4,376	1,436,899	458,751	137,386	24,728
16	Other Operating Revenues	220,178	1,613	75	604	16,153	114	24,977	8,088	2,434	437
17	<b>Total Operating Revenues</b>	7,996,730	108,629	5,235	43,444	604,701	4,489	1,461,876	466,839	139,820	25,165
18											
19	<b>EXPENSES -</b>										
20	Operating & Maintenance Expense	(1,380,330)	(18,805)	(873)	(9,291)	(104,960)	(945)	(245,139)	(87,434)	(29,169)	(6,192)
21	Depreciation Expense	(2,426,928)	(31,276)	(1,491)	(14,851)	(187,840)	(1,529)	(433,540)	(154,977)	(49,194)	(10,263)
22	Taxes Other Than Income Tax	(859,602)	(10,717)	(510)	(4,850)	(66,516)	(549)	(149,304)	(53,666)	(16,901)	(3,369)
23	Amortization of Property Losses	(1,840)	(54)	(3)	(37)	(145)	2	(814)	(311)	(91)	(28)
24	Gain or Loss on Sale of Plant	6,024	87	4	442	442	2	1,218	462	137	
25	<b>Total Operating Expenses</b>	(4,662,676)	(60,764)	(2,873)	(29,029)	(359,020)	(3,019)	(827,578)	(295,927)	(95,217)	(19,853)
26											
27	<b>Net Operating Income Before Taxes</b>	3,334,053	47,865	2,362	14,415	245,682	1,470	634,298	170,911	44,603	5,312
28	Income Taxes	(486,988)	(6,808)	(334)	(2,195)	(36,221)	(231)	(91,111)	(25,845)	(7,006)	(959)
29	<b>NOI Before Curtailment Adjustment</b>	2,847,065	41,057	2,028	12,221	209,461	1,239	543,187	145,066	37,597	4,354
30											
31	Curtailment Credit Revenue	469							323	146	
32	Reassign Curtailment Credit Revenue	(469)	(7)	(0)	(4)	(36)	(0)	(102)	(37)	(12)	(3)
33	Net Curtailment Credit Revenue	(0)	(7)	(0)	(4)	(36)	(0)	(102)	285	134	(3)
34	Net Curtailment NOI Adjustment	(0)	(0)	(0)	(3)	(27)	(0)	(76)	213	100	(2)
35											
36	<b>Net Operating Income (NOI)</b>	2,847,065	41,052	2,028	12,218	209,434	1,239	543,111	145,279	37,697	4,351

















COST OF SERVICE STUDY - ALLOCATION OF RATE BASE COMPONENTS TO RATE SCHEDULE

Schedule E-3a (WITH RSAM AND MDS)

FLORIDA PUBLIC SERVICE COMMISSION  
 COMPANY: FLORIDA POWER & LIGHT COMPANY  
 AND SUBSIDIARIES (CONSOLIDATED)  
 DOCKET NO.: 20210015-EI  
 EXPLANATION: For each cost of service study filed, provide the allocation of rate base components as listed below to rate schedules.  
 Type of Data Shown:  
 X Projected Test Year Ended 12/31/22  
 Prior Year Ended \_\_\_/\_\_\_/\_\_\_  
 Historical Test Year Ended \_\_\_/\_\_\_/\_\_\_  
 (\$000 WHERE APPLICABLE)  
 Witness: Tara B. DuBose

Line No.	Methodologies: 12CP and 1/13th, w/ MDS	(2)		(3)		(4)		(5)		(6)		(7)		(8)		(9)		(10)		(11)		(12)		(13)		(14)		(15)			
		Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent		
1	<b>Total Retail</b>																														
2	Plant in Service - Steam	1,202,568	100.000%	19,520	1.623%	915	0.076%	10,449	0.869%	90,664	7.539%	490	0.041%	262,521	21.830%	490	0.041%	262,521	21.830%	490	0.041%	262,521	21.830%	490	0.041%	262,521	21.830%	490	0.041%	262,521	21.830%
3	Plant in Service - Nuclear	8,051,007	100.000%	130,684	1.623%	6,123	0.076%	69,951	0.869%	606,979	7.539%	3,280	0.041%	1,757,538	21.830%	3,280	0.041%	1,757,538	21.830%	3,280	0.041%	1,757,538	21.830%	3,280	0.041%	1,757,538	21.830%	3,280	0.041%	1,757,538	21.830%
4	Plant in Service - Other Production	18,720,173	100.000%	303,866	1.623%	14,238	0.076%	162,650	0.869%	1,411,345	7.539%	7,627	0.041%	4,086,622	21.830%	7,627	0.041%	4,086,622	21.830%	7,627	0.041%	4,086,622	21.830%	7,627	0.041%	4,086,622	21.830%	7,627	0.041%	4,086,622	21.830%
5	Plant in Service - Transmission	8,920,296	100.000%	141,629	1.588%	6,668	0.075%	78,303	0.878%	676,566	7.584%	3,519	0.039%	1,935,973	21.703%	3,519	0.039%	1,935,973	21.703%	3,519	0.039%	1,935,973	21.703%	3,519	0.039%	1,935,973	21.703%	3,519	0.039%	1,935,973	21.703%
6	Plant in Service - Distribution	24,569,581	100.000%	140,741	0.573%	7,493	0.030%	608	0.002%	1,973,324	8.032%	25,034	0.102%	2,392,035	9.736%	25,034	0.102%	2,392,035	9.736%	25,034	0.102%	2,392,035	9.736%	25,034	0.102%	2,392,035	9.736%	25,034	0.102%	2,392,035	9.736%
7	Plant in Service - General	2,519,077	100.000%	36,075	1.432%	1,667	0.066%	18,033	0.716%	188,124	7.468%	1,767	0.070%	457,055	18.144%	1,767	0.070%	457,055	18.144%	1,767	0.070%	457,055	18.144%	1,767	0.070%	457,055	18.144%	1,767	0.070%	457,055	18.144%
8	Plant in Service - Intangible	1,774,960	100.000%	25,418	1.432%	1,175	0.066%	12,706	0.716%	132,553	7.468%	1,245	0.070%	322,044	18.144%	1,245	0.070%	322,044	18.144%	1,245	0.070%	322,044	18.144%	1,245	0.070%	322,044	18.144%	1,245	0.070%	322,044	18.144%
9	<b>Electric Plant in Service</b>	65,757,660	100.000%	797,933	1.213%	38,278	0.058%	352,700	0.536%	5,079,545	7.725%	42,961	0.065%	11,213,769	17.053%	42,961	0.065%	11,213,769	17.053%	42,961	0.065%	11,213,769	17.053%	42,961	0.065%	11,213,769	17.053%	42,961	0.065%	11,213,769	17.053%
10	Accum Depreciation - Production	(6,072,669)	100.000%	(98,572)	(1.623%)	(4,619)	(0.076%)	(52,762)	(0.869%)	(457,829)	(7.539%)	(2,474)	(0.041%)	(1,325,666)	(21.830%)	(2,474)	(0.041%)	(1,325,666)	(21.830%)	(2,474)	(0.041%)	(1,325,666)	(21.830%)	(2,474)	(0.041%)	(1,325,666)	(21.830%)	(2,474)	(0.041%)	(1,325,666)	(21.830%)
11	Accum Depreciation - Transmission	(1,563,894)	100.000%	(24,826)	(1.587%)	(1,169)	(0.075%)	(13,729)	(0.878%)	(118,618)	(7.585%)	(617)	(0.039%)	(339,399)	(4.144%)	(617)	(0.039%)	(339,399)	(4.144%)	(617)	(0.039%)	(339,399)	(4.144%)	(617)	(0.039%)	(339,399)	(4.144%)	(617)	(0.039%)	(339,399)	(4.144%)
12	Accum Depreciation - Distribution	(5,999,049)	100.000%	(28,972)	(0.517%)	(1,613)	(0.029%)	(292)	(0.005%)	(461,287)	(8.239%)	(6,088)	(0.109%)	(518,648)	(8.633%)	(6,088)	(0.109%)	(518,648)	(8.633%)	(6,088)	(0.109%)	(518,648)	(8.633%)	(6,088)	(0.109%)	(518,648)	(8.633%)	(6,088)	(0.109%)	(518,648)	(8.633%)
13	Accum Depreciation - General Plant	(855,675)	100.000%	(12,254)	(1.438%)	(566)	(0.066%)	(6,126)	(0.716%)	(63,902)	(7.468%)	(600)	(0.070%)	(155,252)	(18.144%)	(600)	(0.070%)	(155,252)	(18.144%)	(600)	(0.070%)	(155,252)	(18.144%)	(600)	(0.070%)	(155,252)	(18.144%)	(600)	(0.070%)	(155,252)	(18.144%)
14	Accum Depreciation - Intangible	(731,217)	100.000%	(10,471)	(1.432%)	(484)	(0.066%)	(5,235)	(0.716%)	(54,607)	(7.468%)	(513)	(0.070%)	(132,670)	(18.144%)	(513)	(0.070%)	(132,670)	(18.144%)	(513)	(0.070%)	(132,670)	(18.144%)	(513)	(0.070%)	(132,670)	(18.144%)	(513)	(0.070%)	(132,670)	(18.144%)
15	<b>Accum Depreciation &amp; Amortization</b>	(14,822,505)	100.000%	(175,096)	(1.181%)	(8,451)	(0.057%)	(78,144)	(0.527%)	(1,156,242)	(7.801%)	(10,292)	(0.069%)	(2,471,635)	(16.675%)	(10,292)	(0.069%)	(2,471,635)	(16.675%)	(10,292)	(0.069%)	(2,471,635)	(16.675%)	(10,292)	(0.069%)	(2,471,635)	(16.675%)	(10,292)	(0.069%)	(2,471,635)	(16.675%)
16	<b>Net Plant in Service</b>	50,935,156	100.000%	622,838	1.223%	29,828	0.059%	274,557	0.539%	3,923,303	7.703%	32,670	0.064%	8,742,154	17.163%	32,670	0.064%	8,742,154	17.163%	32,670	0.064%	8,742,154	17.163%	32,670	0.064%	8,742,154	17.163%	32,670	0.064%	8,742,154	17.163%
17	<b>Plant Held For Future Use</b>	367,949	100.000%	5,841	1.587%	274	0.074%	2,866	0.779%	27,631	7.510%	157	0.043%	78,630	21.370%	157	0.043%	78,630	21.370%	157	0.043%	78,630	21.370%	157	0.043%	78,630	21.370%	157	0.043%	78,630	21.370%
18	CWIP - Production	595,844	100.000%	9,672	1.623%	453	0.076%	5,177	0.869%	44,922	7.539%	243	0.041%	130,073	21.830%	243	0.041%	130,073	21.830%	243	0.041%	130,073	21.830%	243	0.041%	130,073	21.830%	243	0.041%	130,073	21.830%
19	CWIP - Transmission	394,470	100.000%	6,253	1.585%	294	0.075%	3,465	0.878%	29,932	7.588%	155	0.039%	85,575	21.694%	155	0.039%	85,575	21.694%	155	0.039%	85,575	21.694%	155	0.039%	85,575	21.694%	155	0.039%	85,575	21.694%
20	CWIP - Distribution	335,675	100.000%	1,960	0.584%	102	0.030%	0	0.000%	26,620	7.930%	331	0.099%	32,748	9.756%	331	0.099%	32,748	9.756%	331	0.099%	32,748	9.756%	331	0.099%	32,748	9.756%	331	0.099%	32,748	9.756%
21	CWIP - General & Intangible	399,329	100.000%	5,719	1.432%	264	0.066%	2,859	0.716%	29,822	7.468%	280	0.070%	72,453	18.144%	280	0.070%	72,453	18.144%	280	0.070%	72,453	18.144%	280	0.070%	72,453	18.144%	280	0.070%	72,453	18.144%
22	<b>Construction Work in Progress</b>	1,725,318	100.000%	23,603	1.368%	1,114	0.065%	11,501	0.667%	131,296	7.610%	1,009	0.058%	320,849	18.597%	1,009	0.058%	320,849	18.597%	1,009	0.058%	320,849	18.597%	1,009	0.058%	320,849	18.597%	1,009	0.058%	320,849	18.597%
23	<b>Net Nuclear Fuel</b>	679,666	100.000%	14,009	2.061%	625	0.092%	8,124	1.195%	46,642	6.863%	387	0.057%	157,696	23.202%	387	0.057%	157,696	23.202%	387	0.057%	157,696	23.202%	387	0.057%	157,696	23.202%	387	0.057%	157,696	23.202%
24	<b>Total Utility Plant</b>	53,708,088	100.000%	666,290	1.241%	31,841	0.059%	297,048	0.553%	4,128,872	7.688%	34,223	0.064%	9,299,329	17.315%	34,223	0.064%	9,299,329	17.315%	34,223	0.064%	9,299,329	17.315%	34,223	0.064%	9,299,329	17.315%	34,223	0.064%	9,299,329	17.315%
25	Working Capital - Current & Accrued Assets	2,252,587	100.000%	30,979	1.375%	1,445	0.064%	15,098	0.670%	170,052	7.549%	1,525	0.068%	403,428	17.910%	1,525	0.068%	403,428	17.910%	1,525	0.068%	403,428	17.910%	1,525	0.068%	403,428	17.910%	1,525	0.068%	403,428	17.910%
26	Working Capital - Other Non-Current Assets	352,697	100.000%	5,013	1.421%	234	0.066%	2,512	0.712%	26,634	7.552%	220	0.062%	65,805	18.658%	220	0.062%	65,805	18.658%	220	0.062%	65,805	18.658%	220	0.062%	65,805	18.658%	220	0.062%	65,805	18.658%
27	Working Capital - Deferred Debits	2,016,559	100.000%	28,593	1.418%	1,323	0.066%	14,232	0.706%	150,923	7.484%	1,411	0.070%	363,947	18.048%	1,411	0.070%	363,947	18.048%	1,411	0.070%	363,947	18.048%	1,411	0.070%	363,947	18.048%	1,411	0.070%	363,947	18.048%
28	<b>Working Capital - Assets</b>	4,621,843	100.000%	64,584	1.397%	3,002	0.065%	31,841	0.689%	347,610	7.521%	3,156	0.068%	833,181	18.027%	3,156	0.068%	833,181	18.027%	3,156	0.068%	833,181	18.027%	3,156	0.068%	833,181	18.027%	3,156	0.068%	833,181	18.027%
29	Working Capital - Other Non-Current Liabilities	(371,323)	100.000%	(5,176)	(1.394%)	(240)	(0.065%)	(2,557)	(0.689%)	(27,892)	(7.512%)	(259)	(0.070%)	(66,416)	(17.886%)	(259)	(0.070%)	(66,416)	(17.886%)	(259)	(0.070%)	(66,416)	(17.886%)	(259)	(0.070%)	(66,416)	(17.886%)	(259)	(0.070%)	(66,416)	(17.886%)
30	Working Capital - Current & Accrued Liabilities	(2,083,515)	100.000%	(27,814)	(1.335%)	(1,300)	(0.062%)	(13,344)	(0.640%)	(157,869)	(7.577%)	(1,431)	(0.069%)	(365,535)	(17.544%)	(1,431)	(0.069%)	(365,535)	(17.544%)	(1,431)	(0.069%)	(365,535)	(17.544%)	(1,431)	(0.069%)	(365,535)	(17.544%)	(1,431)	(0.069%)	(365,535)	(17.544%)
31	Working Capital - Deferred Credits	(367,097)	100.000%	(4,976)	(1.356%)	(232)	(0.063%)	(2,427)	(0.661%)	(27,736)	(7.556%)	(254)	(0.069%)	(64,710)	(17.628%)																

COST OF SERVICE STUDY - ALLOCATION OF RATE BASE COMPONENTS TO RATE SCHEDULE

Schedule E-3a (WITH RSAM AND MDS)

FLORIDA PUBLIC SERVICE COMMISSION  
 COMPANY: FLORIDA POWER & LIGHT COMPANY  
 AND SUBSIDIARIES (CONSOLIDATED)  
 DOCKET NO.: 20210015-EI  
 EXPLANATION: For each cost of service study filed, provide the allocation of rate base components as listed below to rate schedules.  
 Type of Data Shown:  
 X Projected Test Year Ended 12/31/22  
 Prior Year Ended \_\_\_/\_\_\_/\_\_\_  
 Historical Test Year Ended \_\_\_/\_\_\_/\_\_\_  
 (\$000 WHERE APPLICABLE)  
 Witness: Tara B. DuBose

Line No.	Methodologies: 12CP and 1/13th, w/ MDS	(2)		(3)		(4)		(5)		(6)		(7)		(8)		(9)		(10)		(11)		(12)		(13)		(14)		(15)	
		Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent
1	<b>Demand</b>																												
2	Plant in Service - Steam	1,110,062	100.000%	17,613	1.587%	830	0.075%	9,343	0.842%	84,315	7.596%	437	0.039%	241,058	21.716%														
3	Plant in Service - Nuclear	7,431,688	100.000%	117,919	1.587%	5,554	0.075%	62,548	0.842%	564,479	7.596%	2,928	0.039%	1,613,846	21.716%														
4	Plant in Service - Other Production	17,280,159	100.000%	274,185	1.587%	12,913	0.075%	145,437	0.842%	1,312,524	7.596%	6,807	0.039%	3,752,510	21.716%														
5	Plant in Service - Transmission	8,864,441	100.000%	140,652	1.587%	6,624	0.075%	74,607	0.842%	673,303	7.596%	3,492	0.039%	1,924,977	21.716%														
6	Plant in Service - Distribution	10,957,438	100.000%	137,366	1.254%	7,059	0.064%	0	0.000%	779,261	7.112%	3,798	0.035%	2,109,048	19.248%														
7	Plant in Service - General	1,016,625	100.000%	15,360	1.511%	735	0.072%	6,039	0.594%	76,007	7.476%	390	0.038%	214,958	21.144%														
8	Plant in Service - Intangible	716,321	100.000%	10,823	1.511%	518	0.072%	4,255	0.594%	53,555	7.476%	275	0.038%	151,461	21.144%														
9	<b>Electric Plant in Service</b>	47,376,745	100.000%	713,918	1.507%	34,233	0.072%	302,229	0.639%	3,543,444	7.479%	18,128	0.038%	10,007,859	21.124%														
10	Accum Depreciation - Production	(5,605,541)	100.000%	(88,943)	(1.587%)	(4,189)	(0.075%)	(47,179)	(0.842%)	(425,772)	(7.596%)	(2,208)	(0.039%)	(1,217,283)	(21.716%)														
11	Accum Depreciation - Transmission	(1,554,861)	100.000%	(24,671)	(1.587%)	(1,162)	(0.075%)	(13,086)	(0.842%)	(118,100)	(7.596%)	(613)	(0.039%)	(337,649)	(21.716%)														
12	Accum Depreciation - Distribution	(2,291,909)	100.000%	(27,474)	(1.199%)	(1,438)	(0.063%)	0	0.000%	(161,491)	(7.046%)	(789)	(0.034%)	(431,280)	(18.818%)														
13	Accum Depreciation - General Plant	(345,325)	100.000%	(5,217)	(1.511%)	(250)	(0.072%)	(2,051)	(0.594%)	(25,818)	(7.307%)	(133)	(0.038%)	(73,017)	(21.144%)														
14	Accum Depreciation - Intangible	(295,098)	100.000%	(4,459)	(1.511%)	(210)	(0.072%)	(1,753)	(0.594%)	(22,063)	(7.476%)	(113)	(0.038%)	(62,396)	(21.144%)														
15	<b>Accum Depreciation &amp; Amortization</b>	(10,092,734)	100.000%	(150,764)	(1.494%)	(7,252)	(0.072%)	(64,069)	(0.635%)	(753,244)	(7.463%)	(3,835)	(0.038%)	(2,121,626)	(21.021%)														
16																													
17	<b>Net Plant in Service</b>	37,284,011	100.000%	583,154	1.510%	26,981	0.072%	238,160	0.639%	2,790,200	7.484%	14,293	0.038%	7,886,233	21.152%														
18																													
19	<b>Plant Held For Future Use</b>	329,627	100.000%	5,169	1.568%	244	0.074%	2,465	0.746%	24,900	7.554%	129	0.039%	70,970	21.530%														
20																													
21	CWIP - Production	550,010	100.000%	8,727	1.587%	411	0.075%	4,629	0.842%	41,776	7.596%	217	0.039%	119,439	21.716%														
22	CWIP - Transmission	394,069	100.000%	6,253	1.587%	294	0.075%	3,317	0.842%	29,932	7.596%	155	0.039%	85,575	21.716%														
23	CWIP - Distribution	155,788	100.000%	1,953	1.254%	100	0.064%	0	0.000%	11,079	7.112%	54	0.035%	29,986	19.248%														
24	CWIP - General & Intangible	161,157	100.000%	2,435	1.511%	117	0.072%	957	0.594%	12,049	7.476%	62	0.038%	34,076	21.144%														
25	<b>Construction Work in Progress</b>	1,261,025	100.000%	19,368	1.536%	922	0.073%	8,903	0.706%	94,836	7.521%	488	0.039%	269,075	21.338%														
26																													
27	<b>Total Utility Plant</b>	38,874,662	100.000%	587,691	1.512%	28,147	0.072%	249,528	0.642%	2,809,936	7.485%	14,909	0.038%	8,226,277	21.161%														
28																													
29	Working Capital - Current & Accrued Assets	1,123,333	100.000%	17,010	1.514%	814	0.072%	6,993	0.623%	84,075	7.484%	432	0.038%	237,833	21.172%														
30	Working Capital - Other Non-Current Assets	203,714	100.000%	3,148	1.545%	150	0.073%	1,432	0.703%	15,339	7.530%	79	0.039%	43,599	21.402%														
31	Working Capital - Deferred Debits	836,880	100.000%	12,657	1.512%	606	0.072%	5,005	0.598%	62,587	7.479%	322	0.038%	177,049	21.156%														
32	<b>Working Capital - Assets</b>	2,163,927	100.000%	32,815	1.516%	1,569	0.072%	13,431	0.621%	162,001	7.486%	832	0.038%	458,481	21.187%														
33	Working Capital - Other Non-Current Liabilities	(161,261)	100.000%	(2,443)	(1.515%)	(117)	(0.072%)	(975)	(0.605%)	(12,066)	(7.482%)	(62)	(0.038%)	(34,145)	(21.174%)														
34	Working Capital - Current & Accrued Liabilities	(1,045,246)	100.000%	(15,831)	(1.515%)	(757)	(0.072%)	(6,398)	(0.612%)	(78,230)	(7.484%)	(402)	(0.038%)	(221,363)	(21.180%)														
35	Working Capital - Deferred Credits	(170,845)	100.000%	(2,594)	(1.518%)	(124)	(0.073%)	(1,049)	(0.614%)	(12,792)	(7.484%)	(66)	(0.039%)	(36,219)	(21.200%)														
36	<b>Working Capital - Liabilities</b>	(1,377,352)	100.000%	(20,868)	(1.515%)	(998)	(0.072%)	(8,422)	(0.611%)	(103,088)	(7.484%)	(530)	(0.038%)	(291,747)	(21.182%)														
37																													
38	<b>Working Capital - Net</b>	786,575	100.000%	11,947	1.519%	571	0.073%	5,009	0.637%	58,914	7.490%	303	0.038%	166,753	21.197%														
39																													
40	<b>Total Rate Base</b>	39,681,237	100.000%	599,638	1.512%	28,718	0.072%	254,537	0.642%	2,968,850	7.486%	15,212	0.038%	8,393,011	21.162%														
41																													
42																													
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COST OF SERVICE STUDY - ALLOCATION OF RATE BASE COMPONENTS TO RATE SCHEDULE

Schedule E-3a (WITH RSAM AND MDS)

FLORIDA PUBLIC SERVICE COMMISSION

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

DOCKET NO.: 20210015-EI

EXPLANATION: For each cost of service study filed, provide the allocation of rate base components as listed below to rate schedules.

Type of Data Shown:  
 X Projected Test Year Ended 12/31/22  
 \_ Prior Year Ended \_\_\_/\_\_\_/\_\_\_  
 \_ Historical Test Year Ended \_\_\_/\_\_\_/\_\_\_

Witness: Tara B. DuBose

Line No.	Methodologies: 12CP and 1/13th, w/ MDS	(2)		(3)		(4)		(5)		(6)		(7)		(8)		(9)		(10)		(11)		(12)		(13)		(14)		(15)			
		Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent		
1	<b>Energy</b>																														
2	Plant in Service - Steam	92,505	100.000%	1,907	2.061%	85	0.092%	1,106	1.195%	6,348	6.863%	53	0.057%	21,463	23.202%																
3	Plant in Service - Nuclear	619,308	100.000%	12,765	2.061%	570	0.092%	7,403	1.195%	42,500	6.863%	353	0.057%	143,692	23.202%																
4	Plant in Service - Other Production	1,440,013	100.000%	29,681	2.061%	1,324	0.092%	17,213	1.195%	98,821	6.863%	820	0.057%	334,112	23.202%																
5	Plant in Service - Transmission	47,395	100.000%	977	2.061%	44	0.092%	567	1.195%	3,252	6.863%	27	0.057%	10,997	23.202%																
6	Plant in Service - General	1,003,492	100.000%	20,631	2.056%	921	0.092%	11,964	1.192%	68,883	6.864%	570	0.057%	232,480	23.167%																
7	Plant in Service - Intangible	707,088	100.000%	14,536	2.056%	649	0.092%	8,430	1.192%	48,536	6.864%	401	0.057%	163,807	23.167%																
8	<b>Electric Plant in Service</b>	3,909,782	100.000%	80,496	2.059%	3,592	0.092%	46,682	1.194%	268,340	6.863%	2,223	0.057%	906,551	23.167%																
9	Accum Depreciation - Production	(467,128)	100.000%	(9,628)	2.061%	(430)	0.092%	(5,564)	1.195%	(32,057)	6.863%	(266)	0.057%	(108,383)	23.202%																
10	Accum Depreciation - Transmission	(7,540)	100.000%	(155)	2.061%	(7)	0.092%	(90)	1.195%	(517)	6.863%	(4)	0.057%	(1,749)	23.202%																
11	Accum Depreciation - General Plant	(340,864)	100.000%	(7,008)	2.056%	(313)	0.092%	(4,064)	1.192%	(23,398)	6.864%	(194)	0.057%	(78,968)	23.167%																
12	Accum Depreciation - Intangible	(291,286)	100.000%	(5,988)	2.056%	(267)	0.092%	(3,473)	1.192%	(19,995)	6.864%	(165)	0.057%	(67,482)	23.167%																
13	<b>Accum Depreciation &amp; Amortization</b>	(1,106,818)	100.000%	(22,780)	2.058%	(1,016)	0.092%	(13,211)	1.194%	(75,967)	6.864%	(629)	0.057%	(256,583)	23.182%																
14	<b>Net Plant in Service</b>	2,802,964	100.000%	57,716	2.059%	2,575	0.092%	33,472	1.194%	192,373	6.863%	1,594	0.057%	649,967	23.189%																
15	<b>Plant Held For Future Use</b>	32,556	100.000%	670	2.059%	30	0.092%	389	1.194%	2,234	6.863%	19	0.057%	7,550	23.190%																
16	CWIP - Production	45,834	100.000%	945	2.061%	42	0.092%	548	1.195%	3,145	6.863%	26	0.057%	10,634	23.202%																
17	CWIP - General & Intangible	159,075	100.000%	3,270	2.056%	146	0.092%	1,897	1.192%	10,919	6.864%	90	0.057%	36,853	23.167%																
18	<b>Construction Work in Progress</b>	204,910	100.000%	4,215	2.057%	188	0.092%	2,444	1.193%	14,065	6.864%	116	0.057%	47,488	23.175%																
19	<b>Net Nuclear Fuel</b>	679,666	100.000%	14,009	2.061%	625	0.092%	8,124	1.195%	46,642	6.863%	387	0.057%	157,696	23.202%																
20	<b>Total Utility Plant</b>	3,720,095	100.000%	76,611	2.059%	3,418	0.092%	44,429	1.194%	255,314	6.863%	2,116	0.057%	862,701	23.190%																
21	Working Capital - Current & Accrued Assets	679,228	100.000%	13,882	2.044%	619	0.091%	8,050	1.185%	46,653	6.868%	383	0.056%	156,811	23.087%																
22	Working Capital - Other Non-Current Assets	92,620	100.000%	1,855	2.003%	83	0.089%	1,076	1.161%	6,375	6.882%	51	0.055%	21,132	22.815%																
23	Working Capital - Deferred Debits	775,144	100.000%	15,866	2.047%	708	0.091%	9,201	1.187%	53,232	6.867%	438	0.057%	179,118	23.108%																
24	<b>Working Capital - Assets</b>	1,546,991	100.000%	31,603	2.043%	1,410	0.091%	18,328	1.185%	106,259	6.869%	873	0.056%	357,060	23.081%																
25	Working Capital - Other Non-Current Liabilities	(133,986)	100.000%	(2,720)	2.030%	(121)	0.091%	(1,578)	1.177%	(9,209)	6.873%	(75)	0.056%	(30,813)	22.987%																
26	Working Capital - Current & Accrued Liabilities	(595,391)	100.000%	(11,906)	2.000%	(531)	0.089%	(6,905)	1.160%	(40,984)	6.884%	(329)	0.055%	(135,723)	22.796%																
27	Working Capital - Deferred Credits	(118,536)	100.000%	(2,369)	1.998%	(106)	0.089%	(1,374)	1.159%	(8,160)	6.884%	(65)	0.055%	(27,009)	22.786%																
28	<b>Working Capital - Liabilities</b>	(847,912)	100.000%	(16,995)	2.004%	(758)	0.089%	(9,856)	1.162%	(58,353)	6.882%	(469)	0.055%	(193,544)	22.826%																
29	<b>Working Capital - Net</b>	699,079	100.000%	14,608	2.090%	652	0.093%	8,471	1.212%	47,906	6.853%	403	0.058%	163,516	23.390%																
30	<b>Total Rate Base</b>	4,419,175	100.000%	91,219	2.064%	4,070	0.092%	52,900	1.197%	303,221	6.861%	2,519	0.057%	1,026,216	23.222%																
31																															
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Schedule E-3a (WITH RSAM AND MDS)  
 COST OF SERVICE STUDY - ALLOCATION OF RATE BASE COMPONENTS TO RATE SCHEDULE

FLORIDA PUBLIC SERVICE COMMISSION  
 COMPANY: FLORIDA POWER & LIGHT COMPANY  
 AND SUBSIDIARIES (CONSOLIDATED)  
 DOCKET NO.: 20210015-EI

EXPLANATION: For each cost of service study filed, provide the allocation of rate base components as listed below to rate schedules.

Type of Data Shown:  
 X Projected Test Year Ended 12/31/22  
 Prior Year Ended \_\_\_/\_\_\_/\_\_\_  
 Historical Test Year Ended \_\_\_/\_\_\_/\_\_\_

(\$000 WHERE APPLICABLE)

Witness: Tara B. DuBose

Line No.	Methodologies: 12CP and 1/13th, w/ MDS	(2)		(3)		(4)		(5)		(6)		(7)		(8)		(9)		(10)		(11)		(12)		(13)		(14)		(15)	
		Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent
1	<b>Customer</b>																												
2	Plant in Service - Transmission	8,460	100.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%
3	Plant in Service - Distribution	12,718,286	100.000%	3,375	0.027%	434	0.003%	3,129	0.003%	608	0.005%	1,194,063	9.389%	21,236	0.167%	282,987	2.225%												
4	Plant in Service - General	466,318	100.000%	84	0.018%	12	0.003%	30	0.007%	43,234	9.271%	806	0.173%	9,617	2.062%														
5	Plant in Service - Intangible	328,571	100.000%	59	0.018%	8	0.003%	21	0.007%	30,463	9.271%	568	0.173%	6,776	2.062%														
6	<b>Electric Plant in Service</b>	13,521,636	100.000%	3,519	0.026%	454	0.003%	3,789	0.028%	1,267,761	9.376%	22,611	0.167%	299,380	2.214%														
7	Accum Depreciation - Transmission	(1,493)	100.000%	0	0.000%	0	0.000%	(552)	36.987%																				
8	Accum Depreciation - Distribution	(3,161,029)	100.000%	(1,499)	0.047%	(175)	0.006%	(292)	0.009%	(299,796)	9.484%	(5,319)	0.168%	(87,367)	2.764%														
9	Accum Depreciation - General Plant	(158,398)	100.000%	(29)	0.018%	(4)	0.003%	(10)	0.007%	(14,686)	9.271%	(274)	0.173%	(3,287)	2.062%														
10	Accum Depreciation - Intangible	(135,359)	100.000%	(24)	0.018%	(3)	0.003%	(9)	0.007%	(12,550)	9.271%	(234)	0.173%	(2,791)	2.062%														
11	<b>Accum Depreciation &amp; Amortization</b>	(3,456,280)	100.000%	(1,552)	0.045%	(183)	0.005%	(864)	0.025%	(327,031)	9.462%	(5,827)	0.169%	(93,425)	2.703%														
12	<b>Net Plant in Service</b>	10,065,356	100.000%	1,987	0.020%	271	0.003%	2,925	0.029%	940,730	9.348%	16,783	0.167%	205,954	2.046%														
13	<b>Plant Held For Future Use</b>	5,391	100.000%	1	0.018%	0	0.002%	13	0.233%	497	9.215%			110	2.050%														
14	CWIP - Transmission	402	100.000%	0	0.000%	0	0.000%	149	36.987%					0	0.000%														
15	CWIP - Distribution	167,178	100.000%	7	0.004%	2	0.001%	0	0.000%	15,541	9.296%	277	0.166%	2,762	1.652%														
16	CWIP - General & Intangible	73,922	100.000%	13	0.018%	2	0.003%	5	0.007%	6,854	9.271%	128	0.173%	1,524	2.062%														
17	<b>Construction Work in Progress</b>	241,501	100.000%	20	0.008%	4	0.002%	154	0.064%	22,395	9.273%	405	0.168%	4,287	1.775%														
18	<b>Total Utility Plant</b>	10,312,248	100.000%	1,988	0.019%	275	0.003%	3,091	0.030%	963,621	9.344%	17,198	0.167%	210,351	2.040%														
19	Working Capital - Current & Accrued Assets	420,500	100.000%	87	0.021%	12	0.003%	54	0.013%	39,325	9.352%	710	0.169%	8,784	2.089%														
20	Working Capital - Other Non-Current Assets	52,666	100.000%	10	0.019%	1	0.003%	4	0.007%	4,920	9.343%	89	0.170%	1,075	2.041%														
21	Working Capital - Deferred Debits	378,056	100.000%	69	0.018%	10	0.003%	25	0.007%	35,104	9.285%	651	0.172%	7,781	2.058%														
22	<b>Working Capital - Assets</b>	851,222	100.000%	166	0.019%	23	0.003%	83	0.010%	79,349	9.322%	1,451	0.170%	17,640	2.072%														
23	Working Capital - Other Non-Current Liabilities	(71,093)	100.000%	(13)	0.018%	(2)	0.003%	(5)	0.007%	(6,617)	9.308%	(122)	0.171%	(1,458)	2.051%														
24	Working Capital - Current & Accrued Liabilities	(413,748)	100.000%	(77)	0.019%	(11)	0.003%	(41)	0.010%	(38,655)	9.343%	(700)	0.169%	(8,429)	2.037%														
25	Working Capital - Deferred Credits	(72,617)	100.000%	(14)	0.019%	(2)	0.003%	(5)	0.007%	(6,784)	9.343%	(123)	0.170%	(1,482)	2.041%														
26	<b>Working Capital - Liabilities</b>	(557,458)	100.000%	(104)	0.019%	(15)	0.003%	(51)	0.009%	(52,057)	9.338%	(945)	0.169%	(11,369)	2.039%														
27	<b>Working Capital - Net</b>	293,764	100.000%	62	0.021%	8	0.003%	32	0.011%	27,292	9.291%	506	0.172%	6,271	2.135%														
28	<b>Total Rate Base</b>	10,806,012	100.000%	2,050	0.019%	283	0.003%	3,124	0.029%	990,914	9.343%	17,704	0.167%	216,622	2.042%														

COST OF SERVICE STUDY - ALLOCATION OF RATE BASE COMPONENTS TO RATE SCHEDULE

Schedule E-3a (WITH RSAM AND MDS)

FLORIDA PUBLIC SERVICE COMMISSION

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

DOCKET NO.: 20210015-EI

EXPLANATION: For each cost of service study filed, provide the allocation of rate base components as listed below to rate schedules.

Type of Data Shown:  
 X Projected Test Year Ended 12/31/22  
 \_ Prior Year Ended \_\_\_/\_\_\_/\_\_\_  
 \_ Historical Test Year Ended \_\_\_/\_\_\_/\_\_\_

Witness: Tara B. DuBoise

(\$000 WHERE APPLICABLE)

Line No.	Methodologies: 12CP and 1/13th, w/ MDS	(2)		(3)		(4)		(5)		(6)		(7)		(8)		(9)		(10)		(11)		(12)		(13)		(14)		(15)	
		Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent
1	<b>Lighting</b>																												
2	Plant in Service - Distribution	893,857	100.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%
3	Plant in Service - General	32,641	100.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%
4	Plant in Service - Intangible	22,999	100.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%
5	<b>Electric Plant in Service</b>	949,497	100.000%																										
6	Accum Depreciation - Distribution	(146,110)	100.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%
8	Accum Depreciation - General Plant	(11,088)	100.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%
9	Accum Depreciation - Intangible	(9,475)	100.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%
10	<b>Accum Depreciation &amp; Amortization</b>	(166,673)	100.000%																										
11	<b>Net Plant in Service</b>	782,825	100.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%
12																													
13																													
14	<b>Plant Held For Future Use</b>	375	100.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%
15																													
16	CWIP - Distribution	12,708	100.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%
17	CWIP - General & Intangible	5,174	100.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%
18	<b>Construction Work in Progress</b>	17,883	100.000%																										
19																													
20	<b>Total Utility Plant</b>	801,083	100.000%																										
21																													
22	Working Capital - Current & Accrued Assets	29,526	100.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%
23	Working Capital - Other Non-Current Assets	3,698	100.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%
24	Working Capital - Deferred Debits	26,479	100.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%
25	<b>Working Capital - Assets</b>	59,703	100.000%																										
26																													
27	Working Capital - Other Non-Current Liabilities	(4,984)	100.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%
28	Working Capital - Current & Accrued Liabilities	(29,131)	100.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%
29	Working Capital - Deferred Credits	(5,099)	100.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%
30	<b>Working Capital - Liabilities</b>	(39,214)	100.000%																										
31																													
32	<b>Working Capital - Net</b>	20,489	100.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%
33																													
34	<b>Total Rate Base</b>	821,572	100.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%
35																													
36																													
37	Note: Totals may not add due to rounding.																												
38																													
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COST OF SERVICE STUDY - ALLOCATION OF RATE BASE COMPONENTS TO RATE SCHEDULE

Schedule E-3a (WITH RSAM AND MDS)

FLORIDA PUBLIC SERVICE COMMISSION

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

DOCKET NO.: 20210015-EI

EXPLANATION: For each cost of service study filed, provide the allocation of rate base components as listed below to rate schedules.

Type of Data Shown:  
 X Projected Test Year Ended 12/31/22  
 \_ Prior Year Ended \_\_\_/\_\_\_/\_\_\_  
 \_ Historical Test Year Ended \_\_\_/\_\_\_/\_\_\_

Witness: Tara B. DuBose

Line No.	Methodologies: 12CP and 1/13th, w/ MDS	(2)		(3)		(4)		(5)		(6)		(7)		(8)		(9)		(10)		(11)		(12)		(13)		(14)		(15)				
		Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent			
1	<b>Total Retail</b>																															
2	Plant in Service - Steam	96,600	8.033%	30,842	2.565%	7,304	0.607%	726	0.060%	69	0.006%	62	0.005%	681,098	56.637%																	
3	Plant in Service - Nuclear	646,720	8.033%	206,486	2.565%	48,900	0.607%	4,857	0.060%	460	0.006%	416	0.005%	4,559,847	56.637%																	
4	Plant in Service - Other Production	1,503,751	8.033%	480,120	2.565%	113,702	0.607%	11,294	0.060%	1,070	0.006%	967	0.005%	10,602,540	56.637%																	
5	Plant in Service - Transmission	712,874	7.992%	224,800	2.520%	55,968	0.627%	5,322	0.060%	35	0.000%	441	0.005%	5,068,655	56.822%																	
6	Plant in Service - Distribution	803,385	3.270%	221,653	0.902%	206	0.001%	6,104	0.025%	187,891	0.765%	3,486	0.014%	17,958,846	73.094%																	
7	Plant in Service - General	164,917	6.547%	55,600	2.207%	11,926	0.473%	1,289	0.051%	3,186	0.125%	218	0.009%	1,539,760	61.124%																	
8	Plant in Service - Intangible	116,202	6.547%	39,176	2.207%	8,403	0.473%	908	0.051%	2,245	0.125%	153	0.009%	1,084,926	61.124%																	
9	<b>Electric Plant in Service</b>	4,044,449	6.151%	1,258,677	1.914%	246,408	0.375%	30,499	0.046%	194,957	0.296%	5,742	0.009%	41,495,672	63.104%																	
10	Accum Depreciation - Production	(487,804)	8.033%	(155,747)	2.565%	(36,884)	0.607%	(3,664)	0.060%	(347)	0.006%	(314)	0.005%	(3,439,376)	56.637%																	
11	Accum Depreciation - Transmission	(124,976)	7.991%	(39,474)	2.520%	(9,814)	0.628%	(933)	0.060%	(6)	0.000%	(77)	0.005%	(888,650)	56.823%																	
12	Accum Depreciation - Distribution	(164,874)	2.945%	(45,059)	0.805%	(99)	0.002%	(1,446)	0.026%	(56,954)	1.017%	(934)	0.017%	(4,195,666)	74.935%																	
13	Accum Depreciation - General Plant	(56,019)	(18,886)	(6,547%)	(2,207%)	(4,051)	(0.473%)	(438)	(0.051%)	(1,082)	(0.126%)	(74)	(0.009%)	(523,022)	(61.124%)																	
14	Accum Depreciation - Intangible	(47,871)	(6,547%)	(16,139)	(2.207%)	(3,462)	(0.473%)	(374)	(0.051%)	(925)	(0.126%)	(63)	(0.009%)	(446,949)	(61.124%)																	
15	<b>Accum Depreciation &amp; Amortization</b>	(881,544)	5.947%	(275,238)	1.857%	(54,310)	0.366%	(6,855)	0.046%	(53,314)	0.400%	(1,462)	0.010%	(9,493,664)	64.049%																	
16	<b>Net Plant in Service</b>	3,162,905	6.210%	983,439	1.931%	192,098	0.377%	23,645	0.046%	135,644	0.266%	4,281	0.008%	32,002,009	62.829%																	
17	<b>Plant Held For Future Use</b>	29,001	7.882%	9,223	2.507%	2,001	0.544%	219	0.060%	84	0.023%	28	0.007%	211,007	57.347%																	
18	CWIP - Production	47,863	8.033%	15,282	2.565%	3,619	0.607%	359	0.060%	34	0.006%	31	0.005%	337,468	56.637%																	
19	CWIP - Transmission	31,512	7.989%	9,928	2.517%	2,481	0.629%	235	0.060%	0	0.000%	19	0.005%	224,198	56.835%																	
20	CWIP - Distribution	11,328	3.375%	3,115	0.928%	0	0.000%	74	0.022%	2,671	0.796%	37	0.011%	244,628	72.876%																	
21	CWIP - General & Intangible	26,143	6.547%	8,814	2.207%	1,890	0.473%	204	0.051%	505	0.125%	34	0.009%	244,086	61.124%																	
22	<b>Construction Work in Progress</b>	116,846	6.772%	37,139	2.153%	7,590	0.463%	873	0.051%	3,211	0.186%	121	0.007%	1,050,360	60.880%																	
23	<b>Net Nuclear Fuel</b>	57,540	8.466%	21,131	3.109%	5,188	0.763%	464	0.068%	505	0.074%	54	0.008%	364,040	53.562%																	
24	<b>Total Utility Plant</b>	3,366,292	6.268%	1,050,932	1.957%	207,278	0.386%	25,200	0.047%	139,444	0.260%	4,484	0.008%	33,627,436	62.611%																	
25	Working Capital - Current & Accrued Assets	145,529	6.461%	48,040	2.133%	10,122	0.449%	1,127	0.050%	3,642	0.162%	193	0.009%	1,387,213	61.583%																	
26	Working Capital - Other Non-Current Assets	23,795	6.747%	7,807	2.213%	1,701	0.482%	183	0.052%	330	0.094%	27	0.008%	213,974	60.668%																	
27	Working Capital - Deferred Debits	131,204	6.506%	44,106	2.187%	9,428	0.488%	1,024	0.051%	2,535	0.125%	174	0.009%	1,235,792	61.282%																	
28	<b>Working Capital - Assets</b>	300,528	6.502%	99,952	2.163%	21,251	0.460%	2,034	0.050%	6,507	0.141%	394	0.009%	2,836,979	61.382%																	
29	Working Capital - Other Non-Current Liabilities	(23,906)	6.438%	(7,996)	2.153%	(1,699)	0.458%	(186)	0.050%	(462)	0.124%	(32)	0.009%	(228,546)	61.549%																	
30	Working Capital - Current & Accrued Liabilities	(131,386)	6.306%	(43,181)	2.073%	(8,959)	0.430%	(1,014)	0.049%	(2,957)	0.142%	(178)	0.009%	(1,294,704)	62.140%																	
31	Working Capital - Deferred Credits	(23,234)	6.329%	(7,707)	2.099%	(1,621)	0.442%	(180)	0.049%	(449)	0.122%	(31)	0.009%	(227,516)	61.977%																	
32	<b>Working Capital - Liabilities</b>	(178,526)	6.326%	(58,884)	2.087%	(12,280)	0.435%	(1,381)	0.049%	(3,868)	0.137%	(241)	0.009%	(1,750,766)	62.041%																	
33	<b>Working Capital - Net</b>	122,002	6.778%	41,068	2.282%	8,971	0.498%	953	0.053%	2,639	0.147%	153	0.008%	1,086,214	60.348%																	
34	<b>Total Rate Base</b>	3,488,294	6.284%	1,092,000	1.967%	216,249	0.390%	26,153	0.047%	142,083	0.256%	4,636	0.008%	34,713,649	62.538%																	

Supporting Schedules: B-1

Recap Schedules: E-1



COST OF SERVICE STUDY - ALLOCATION OF RATE BASE COMPONENTS TO RATE SCHEDULE

Schedule E-3a (WITH RSAM AND MDS)

FLORIDA PUBLIC SERVICE COMMISSION  
 COMPANY: FLORIDA POWER & LIGHT COMPANY  
 AND SUBSIDIARIES (CONSOLIDATED)  
 DOCKET NO.: 20210015-EI

Type of Data Shown:  
 X Projected Test Year Ended 12/31/22  
 - Prior Year Ended \_\_\_/\_\_\_/\_\_\_  
 - Historical Test Year Ended \_\_\_/\_\_\_/\_\_\_

EXPLANATION: For each cost of service study filed, provide the allocation of rate base components as listed below to rate schedules.

(\$000 WHERE APPLICABLE)

Witness: Tara B. DuBose

Line No.	Methodologies: 12CP and 1/13th, w/ MDS	(2)		(3)		(4)		(5)		(6)		(7)		(8)		(9)		(10)		(11)		(12)		(13)		(14)		(15)		
		Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	
1	<b>Demand</b>																													
2	Plant in Service - Steam	88,768	7.997%	27,966	2.519%	6,598	0.594%	662	0.060%	0	0.000%	0	0.000%	55	0.005%	631,551	56.893%													
3	Plant in Service - Nuclear	594,290	7.997%	187,231	2.519%	44,172	0.594%	4,435	0.060%	0	0.000%	0	0.000%	367	0.005%	4,228,135	56.893%													
4	Plant in Service - Other Production	1,381,841	7.997%	435,349	2.519%	102,710	0.594%	10,311	0.060%	0	0.000%	0	0.000%	852	0.005%	9,831,246	56.893%													
5	Plant in Service - Transmission	708,862	7.997%	223,327	2.519%	52,688	0.594%	5,290	0.060%	0	0.000%	0	0.000%	437	0.005%	5,043,269	56.893%													
6	Plant in Service - Distribution	790,660	7.216%	218,736	1.986%	0	0.000%	0	0.047%	9,899	0.090%	2,377	0.022%	0	0.000%	6,833,028	62.360%													
7	Plant in Service - General	79,793	7.849%	24,407	2.401%	4,265	0.419%	584	0.057%	282	0.028%	107	0.011%	107	0.011%	591,397	58.173%													
8	Plant in Service - Intangible	56,222	7.849%	17,197	2.401%	3,005	0.419%	411	0.057%	199	0.028%	76	0.011%	76	0.011%	416,703	58.173%													
9	<b>Electric Plant in Service</b>	3,700,436	7.811%	1,134,213	2.394%	213,438	0.451%	26,850	0.057%	10,380	0.022%	4,271	0.009%	4,271	0.009%	27,575,329	58.204%													
10																														
11	Accum Depreciation - Production	(448,258)	7.997%	(141,224)	2.519%	(33,318)	0.594%	(3,345)	0.060%	0	0.000%	0	0.000%	(277)	0.005%	(3,189,175)	56.893%													
12	Accum Depreciation - Transmission	(124,337)	7.997%	(39,172)	2.519%	(9,242)	0.594%	(928)	0.060%	0	0.000%	0	0.000%	(77)	0.005%	(884,611)	56.893%													
13	Accum Depreciation - Distribution	(160,280)	6.993%	(43,747)	1.909%	0	0.000%	(1,001)	0.044%	(1,997)	0.087%	(461)	0.020%	(461)	0.020%	(1,449,656)	63.251%													
14	Accum Depreciation - General Plant	(27,104)	7.849%	(8,291)	2.401%	(1,449)	0.419%	(198)	0.057%	(96)	0.028%	(36)	0.011%	(36)	0.011%	(200,885)	58.173%													
15	Accum Depreciation - Intangible	(23,162)	7.849%	(7,085)	2.401%	(1,238)	0.419%	(169)	0.057%	(82)	0.028%	(31)	0.011%	(31)	0.011%	(171,666)	58.173%													
16	<b>Accum Depreciation &amp; Amortization</b>	(783,141)	7.759%	(239,519)	2.373%	(45,246)	0.448%	(5,641)	0.056%	(2,175)	0.022%	(882)	0.009%	(882)	0.009%	(5,895,992)	58.418%													
17																														
18	<b>Net Plant in Service</b>	2,917,296	7.825%	894,694	2.400%	168,191	0.451%	21,208	0.057%	8,205	0.022%	3,389	0.009%	3,389	0.009%	21,679,337	58.146%													
19																														
20	<b>Plant Held For Future Use</b>	26,243	7.961%	8,211	2.491%	1,741	0.528%	197	0.060%	35	0.011%	25	0.007%	25	0.007%	188,849	57.292%													
21																														
22	CWIP - Production	43,983	7.997%	13,857	2.519%	3,269	0.594%	328	0.060%	0	0.000%	0	0.000%	27	0.005%	312,919	56.893%													
23	CWIP - Transmission	31,512	7.997%	9,928	2.519%	2,342	0.594%	235	0.060%	0	0.000%	0	0.000%	19	0.005%	224,198	56.893%													
24	CWIP - Distribution	11,241	7.216%	3,110	1.986%	0	0.000%	73	0.047%	141	0.090%	34	0.022%	34	0.022%	97,149	62.360%													
25	CWIP - General & Intangible	12,649	7.849%	3,869	2.401%	676	0.419%	93	0.057%	45	0.028%	17	0.011%	17	0.011%	93,749	58.173%													
26	<b>Construction Work in Progress</b>	99,385	7.881%	30,764	2.440%	6,287	0.498%	729	0.056%	185	0.015%	97	0.008%	97	0.008%	728,016	57.732%													
27																														
28	<b>Total Utility Plant</b>	3,042,924	7.828%	933,669	2.402%	176,220	0.453%	22,134	0.057%	8,425	0.022%	3,511	0.009%	3,511	0.009%	22,596,201	58.126%													
29																														
30	Working Capital - Current & Accrued Assets	88,134	7.846%	27,026	2.406%	4,939	0.440%	644	0.057%	272	0.024%	109	0.010%	109	0.010%	652,721	58.106%													
31	Working Capital - Other Non-Current Assets	16,128	7.917%	5,000	2.455%	1,011	0.497%	119	0.058%	32	0.016%	17	0.008%	17	0.008%	117,331	57.596%													
32	Working Capital - Deferred Debts	65,715	7.852%	20,112	2.403%	3,535	0.422%	481	0.057%	228	0.027%	88	0.010%	88	0.010%	486,621	58.147%													
33	<b>Working Capital - Assets</b>	169,977	7.855%	52,139	2.409%	9,485	0.438%	1,244	0.056%	533	0.025%	213	0.010%	213	0.010%	1,256,673	58.074%													
34																														
35	Working Capital - Other Non-Current Liabilities	(12,672)	7.858%	(3,882)	2.407%	(688)	0.427%	(93)	0.058%	(43)	0.027%	(17)	0.010%	(17)	0.010%	(93,704)	58.107%													
36	Working Capital - Current & Accrued Liabilities	(82,110)	7.856%	(25,154)	2.406%	(4,519)	0.432%	(600)	0.057%	(268)	0.026%	(105)	0.010%	(105)	0.010%	(607,239)	58.095%													
37	Working Capital - Deferred Credits	(13,439)	7.866%	(4,122)	2.413%	(741)	0.434%	(99)	0.058%	(44)	0.026%	(17)	0.010%	(17)	0.010%	(99,174)	58.049%													
38	<b>Working Capital - Liabilities</b>	(108,221)	7.857%	(33,158)	2.407%	(5,948)	0.432%	(792)	0.057%	(355)	0.026%	(139)	0.010%	(139)	0.010%	(800,117)	58.091%													
39																														
40	<b>Working Capital - Net</b>	61,756	7.851%	18,982	2.413%	3,537	0.450%	453	0.056%	178	0.023%	74	0.009%	74	0.009%	456,556	58.044%													
41																														
42	<b>Total Rate Base</b>	3,104,680	7.828%	952,650	2.402%	179,757	0.453%	22,587	0.057%	8,603	0.022%	3,585	0.009%	3,585	0.009%	23,052,757	58.124%													
43																														
44																														

COST OF SERVICE STUDY - ALLOCATION OF RATE BASE COMPONENTS TO RATE SCHEDULE

Schedule E-3a (WITH RSAM AND MDS)

FLORIDA PUBLIC SERVICE COMMISSION

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

DOCKET NO.: 20210015-EI

EXPLANATION: For each cost of service study filed, provide the allocation of rate base components as listed below to rate schedules.

Type of Data Shown:  
X Projected Test Year Ended 12/31/22  
\_ Prior Year Ended \_\_\_/\_\_\_/\_\_\_  
\_ Historical Test Year Ended \_\_\_/\_\_\_/\_\_\_

Witness: Tara B. DuBose

Line No.	Methodologies: 12CP and 1/13th, w/ MDS	(2)		(3)		(4)		(5)		(6)		(7)		(8)		(9)		(10)		(11)		(12)		(13)		(14)		(15)	
		Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent
1	<b>Energy</b>																												
2	Plant in Service - Steam	7,831	8.466%	2,876	3.109%	706	0.763%	63	0.068%	69	0.074%	7	0.008%	49,547	53.562%														
3	Plant in Service - Nuclear	52,430	8.466%	19,255	3.109%	4,727	0.763%	423	0.068%	460	0.074%	49	0.008%	331,711	53.562%														
4	Plant in Service - Other Production	121,910	8.466%	44,771	3.109%	10,992	0.763%	983	0.068%	1,070	0.074%	115	0.008%	771,284	53.562%														
5	Plant in Service - Transmission	4,012	8.466%	1,474	3.109%	362	0.763%	32	0.068%	35	0.074%	4	0.008%	25,366	53.562%														
6	Plant in Service - General	84,741	8.445%	31,120	3.101%	7,641	0.761%	683	0.068%	754	0.075%	80	0.008%	538,220	53.635%														
7	Plant in Service - Intangible	59,709	8.445%	21,927	3.101%	5,384	0.761%	481	0.068%	531	0.075%	56	0.008%	379,234	53.635%														
8	<b>Electric Plant in Service</b>	330,633	8.457%	121,422	3.106%	29,812	0.762%	2,665	0.068%	2,919	0.075%	311	0.008%	2,095,393	53.594%														
9	Accum Depreciation - Production	(39,546)	8.466%	(14,523)	3.109%	(3,566)	0.763%	(319)	0.068%	(347)	0.074%	(37)	0.008%	(250,202)	53.562%														
10	Accum Depreciation - Transmission	(638)	8.466%	(234)	3.109%	(58)	0.763%	(5)	0.068%	(6)	0.074%	(1)	0.008%	(4,039)	53.562%														
11	Accum Depreciation - General Plant	(28,785)	8.445%	(10,571)	3.101%	(2,595)	0.761%	(232)	0.068%	(256)	0.075%	(27)	0.008%	(182,822)	53.635%														
12	Accum Depreciation - Intangible	(24,588)	8.445%	(9,033)	3.101%	(2,218)	0.761%	(198)	0.068%	(219)	0.075%	(23)	0.008%	(156,230)	53.635%														
13	<b>Accum Depreciation &amp; Amortization</b>	(83,567)	8.454%	(34,362)	3.105%	(8,437)	0.762%	(754)	0.068%	(828)	0.075%	(88)	0.008%	(593,292)	53.603%														
14	<b>Net Plant in Service</b>	237,066	8.458%	87,061	3.106%	21,375	0.763%	1,911	0.068%	2,092	0.075%	223	0.008%	1,502,101	53.590%														
15	<b>Plant Held For Future Use</b>	2,754	8.458%	1,011	3.106%	248	0.763%	22	0.068%	24	0.075%	3	0.008%	17,446	53.588%														
16	CWIP - Production	3,880	8.466%	1,425	3.109%	350	0.763%	31	0.068%	34	0.074%	4	0.008%	24,550	53.562%														
17	CWIP - General & Intangible	13,433	8.445%	4,933	3.101%	1,211	0.761%	108	0.068%	119	0.075%	13	0.008%	85,320	53.635%														
18	<b>Construction Work in Progress</b>	17,314	8.449%	6,358	3.103%	1,561	0.762%	140	0.068%	154	0.075%	16	0.008%	109,869	53.618%														
19	<b>Net Nuclear Fuel</b>	57,540	8.466%	21,131	3.109%	5,188	0.763%	464	0.068%	505	0.074%	54	0.008%	364,040	53.562%														
20	<b>Total Utility Plant</b>	314,672	8.459%	115,561	3.106%	28,373	0.763%	2,537	0.068%	2,775	0.075%	296	0.008%	1,993,456	53.586%														
21	Working Capital - Current & Accrued Assets	57,025	8.395%	20,940	3.083%	5,141	0.757%	460	0.068%	522	0.077%	54	0.008%	365,448	53.803%														
22	Working Capital - Other Non-Current Assets	7,623	8.230%	2,799	3.022%	687	0.742%	61	0.068%	77	0.083%	7	0.008%	50,359	54.372%														
23	Working Capital - Deferred Debits	65,177	8.408%	23,934	3.088%	5,876	0.758%	525	0.068%	582	0.076%	61	0.008%	416,711	53.759%														
24	<b>Working Capital - Assets</b>	129,824	8.392%	47,673	3.082%	11,704	0.757%	1,046	0.068%	1,192	0.077%	122	0.008%	832,518	53.815%														
25	Working Capital - Other Non-Current Liabilities	(11,176)	8.341%	(4,104)	3.063%	(1,007)	0.752%	(90)	0.067%	(106)	0.079%	(10)	0.008%	(72,340)	53.991%														
26	Working Capital - Current & Accrued Liabilities	(48,930)	8.218%	(17,963)	3.017%	(4,410)	0.741%	(394)	0.068%	(497)	0.083%	(46)	0.008%	(323,972)	54.413%														
27	Working Capital - Deferred Credits	(9,734)	8.212%	(3,574)	3.015%	(877)	0.740%	(78)	0.068%	(99)	0.084%	(9)	0.008%	(64,524)	54.434%														
28	<b>Working Capital - Liabilities</b>	(69,839)	8.237%	(25,640)	3.024%	(6,294)	0.742%	(563)	0.068%	(702)	0.083%	(66)	0.008%	(460,836)	54.350%														
29	<b>Working Capital - Net</b>	59,985	8.581%	22,033	3.152%	5,410	0.774%	484	0.069%	490	0.070%	56	0.008%	371,682	53.167%														
30	<b>Total Rate Base</b>	374,657	8.478%	137,594	3.114%	33,783	0.764%	3,020	0.069%	3,265	0.074%	352	0.008%	2,365,138	53.520%														
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Schedule E-3a (WITH RSAM AND MDS)  
 COST OF SERVICE STUDY - ALLOCATION OF RATE BASE COMPONENTS TO RATE SCHEDULE

FLORIDA PUBLIC SERVICE COMMISSION  
 COMPANY: FLORIDA POWER & LIGHT COMPANY  
 AND SUBSIDIARIES (CONSOLIDATED)  
 DOCKET NO.: 20210015-EI

EXPLANATION: For each cost of service study filed, provide the allocation of rate base components as listed below to rate schedules.  
 Type of Data Shown:  
 X Projected Test Year Ended 12/31/22  
 Prior Year Ended \_\_\_/\_\_\_/\_\_\_  
 Historical Test Year Ended \_\_\_/\_\_\_/\_\_\_

Witness: Tara B. DuBose

Line No.	Methodologies: 12CP and 1/13th, w/ MDS	(2)		(3)		(4)		(5)		(6)		(7)		(8)		(9)		(10)		(11)		(12)		(13)		(14)		(15)							
		Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent						
1	<b>Customer</b>																																		
2	Plant in Service - Transmission	0	0.000%	0	0.000%	2,918	34.487%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%				
3	Plant in Service - Distribution	12,725	0.100%	2,917	0.023%	206	0.002%	947	0.007%	68,536	0.539%	1,108	0.009%	1,108	0.009%	1,108	0.009%	1,108	0.009%	1,108	0.009%	1,108	0.009%	1,108	0.009%	1,108	0.009%	1,108	0.009%	1,108	0.009%				
4	Plant in Service - General	384	0.082%	73	0.016%	21	0.004%	22	0.005%	975	0.209%	22	0.005%	975	0.209%	22	0.005%	975	0.209%	22	0.005%	975	0.209%	22	0.005%	975	0.209%	22	0.005%	975	0.209%				
5	Plant in Service - Intangible	270	0.082%	51	0.016%	14	0.004%	15	0.005%	687	0.209%	15	0.005%	687	0.209%	15	0.005%	687	0.209%	15	0.005%	687	0.209%	15	0.005%	687	0.209%	15	0.005%	687	0.209%	15	0.005%		
6	<b>Electric Plant in Service</b>	13,380	0.099%	3,042	0.022%	3,159	0.023%	985	0.007%	70,198	0.519%	3,159	0.023%	985	0.007%	70,198	0.519%	3,159	0.023%	985	0.007%	70,198	0.519%	3,159	0.023%	985	0.007%	70,198	0.519%	3,159	0.023%				
7	Accum Depreciation - Transmission	0	0.000%	0	0.000%	(515)	34.487%	0	0.000%	0	0.000%	(515)	34.487%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%				
8	Accum Depreciation - Distribution	(4,594)	0.145%	(1,311)	0.041%	(99)	0.003%	(445)	0.014%	(12,764)	0.404%	(99)	0.003%	(445)	0.014%	(12,764)	0.404%	(99)	0.003%	(445)	0.014%	(12,764)	0.404%	(99)	0.003%	(445)	0.014%	(12,764)	0.404%	(99)	0.003%				
9	Accum Depreciation - General Plant	(130)	0.082%	(25)	0.016%	(7)	0.004%	(7)	0.005%	(331)	0.209%	(25)	0.016%	(7)	0.004%	(7)	0.005%	(331)	0.209%	(25)	0.016%	(7)	0.004%	(7)	0.005%	(331)	0.209%	(25)	0.016%	(7)	0.004%				
10	Accum Depreciation - Intangible	(111)	0.082%	(21)	0.016%	(6)	0.004%	(6)	0.005%	(283)	0.209%	(21)	0.016%	(6)	0.004%	(6)	0.005%	(283)	0.209%	(21)	0.016%	(6)	0.004%	(6)	0.005%	(283)	0.209%	(21)	0.016%	(6)	0.004%				
11	<b>Accum Depreciation &amp; Amortization</b>	(4,836)	0.140%	(1,357)	0.039%	(627)	0.018%	(459)	0.013%	(13,378)	0.387%	(627)	0.018%	(459)	0.013%	(13,378)	0.387%	(459)	0.013%	(13,378)	0.387%	(459)	0.013%	(13,378)	0.387%	(459)	0.013%	(13,378)	0.387%	(459)	0.013%				
12																																			
13																																			
14	<b>Net Plant in Service</b>	8,544	0.085%	1,684	0.017%	2,532	0.025%	525	0.005%	56,820	0.565%	2,532	0.025%	525	0.005%	56,820	0.565%	525	0.005%	56,820	0.565%	525	0.005%	56,820	0.565%	525	0.005%	56,820	0.565%	525	0.005%				
15																																			
16	<b>Plant Held For Future Use</b>	4	0.082%	1	0.016%	12	0.215%	0	0.005%	11	0.208%	1	0.016%	12	0.215%	0	0.005%	11	0.208%	1	0.016%	12	0.215%	0	0.005%	11	0.208%	1	0.016%	12	0.215%	0	0.005%		
17																																			
18	CWIP - Transmission	0	0.000%	0	0.000%	139	34.487%	0	0.000%	0	0.000%	139	34.487%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%				
19	CWIP - Distribution	86	0.052%	5	0.003%	0	0.000%	1	0.000%	974	0.833%	5	0.003%	0	0.000%	1	0.000%	974	0.833%	5	0.003%	0	0.000%	1	0.000%	974	0.833%	5	0.003%	0	0.000%	1	0.000%		
20	CWIP - General & Intangible	61	0.082%	12	0.016%	3	0.004%	3	0.005%	155	0.209%	12	0.016%	3	0.004%	3	0.005%	155	0.209%	12	0.016%	3	0.004%	3	0.005%	155	0.209%	12	0.016%	3	0.004%	3	0.005%	155	0.209%
21	<b>Construction Work in Progress</b>	147	0.061%	17	0.007%	142	0.059%	4	0.002%	1,129	0.467%	17	0.007%	142	0.059%	4	0.002%	1,129	0.467%	17	0.007%	142	0.059%	4	0.002%	1,129	0.467%	17	0.007%	142	0.059%	4	0.002%		
22																																			
23	<b>Total Utility Plant</b>	8,695	0.084%	1,702	0.017%	2,685	0.026%	530	0.005%	57,960	0.562%	2,685	0.026%	530	0.005%	57,960	0.562%	530	0.005%	57,960	0.562%	530	0.005%	57,960	0.562%	530	0.005%	57,960	0.562%	530	0.005%				
24																																			
25	Working Capital - Current & Accrued Assets	371	0.088%	73	0.017%	42	0.010%	23	0.005%	1,206	0.287%	73	0.017%	42	0.010%	23	0.005%	1,206	0.287%	73	0.017%	42	0.010%	23	0.005%	1,206	0.287%	73	0.017%	42	0.010%	23	0.005%		
26	Working Capital - Other Non-Current Assets	44	0.084%	8	0.015%	3	0.005%	3	0.005%	104	0.198%	8	0.015%	3	0.005%	3	0.005%	104	0.198%	8	0.015%	3	0.005%	3	0.005%	104	0.198%	8	0.015%	3	0.005%	3	0.005%		
27	Working Capital - Deferred Debits	312	0.083%	59	0.016%	17	0.004%	18	0.005%	782	0.207%	59	0.016%	17	0.004%	18	0.005%	782	0.207%	59	0.016%	17	0.004%	18	0.005%	782	0.207%	59	0.016%	17	0.004%	18	0.005%		
28	<b>Working Capital - Assets</b>	727	0.085%	140	0.016%	62	0.007%	43	0.005%	2,092	0.246%	140	0.016%	62	0.007%	43	0.005%	2,092	0.246%	140	0.016%	62	0.007%	43	0.005%	2,092	0.246%	140	0.016%	62	0.007%	43	0.005%		
29																																			
30	Working Capital - Other Non-Current Liabilities	(59)	0.083%	(11)	0.016%	(3)	0.005%	(3)	0.005%	(144)	0.203%	(11)	0.016%	(3)	0.005%	(3)	0.005%	(144)	0.203%	(11)	0.016%	(3)	0.005%	(3)	0.005%	(144)	0.203%	(11)	0.016%						
31	Working Capital - Current & Accrued Liabilities	(346)	0.084%	(64)	0.015%	(31)	0.007%	(20)	0.005%	(1,034)	0.250%	(64)	0.015%	(31)	0.007%	(20)	0.005%	(1,034)	0.250%	(64)	0.015%	(31)	0.007%	(20)	0.005%	(1,034)	0.250%	(64)	0.015%						
32	Working Capital - Deferred Credits	(61)	0.084%	(11)	0.015%	(4)	0.005%	(3)	0.005%	(143)	0.198%	(11)	0.015%	(4)	0.005%	(3)	0.005%	(143)	0.198%	(11)	0.015%	(4)	0.005%	(3)	0.005%	(143)	0.198%	(11)	0.015%						
33	<b>Working Capital - Liabilities</b>	(467)	0.084%	(86)	0.015%	(38)	0.007%	(27)	0.005%	(1,321)	0.237%	(86)	0.015%	(38)	0.007%	(27)	0.005%	(1,321)	0.237%	(86)	0.015%	(38)	0.007%	(27)	0.005%	(1,321)	0.237%	(86)	0.015%						
34																																			
35	<b>Working Capital - Net</b>	261	0.089%	54	0.018%	24	0.008%	17	0.006%	770	0.262%	54	0.018%	24	0.008%	17	0.006%	770	0.262%	54	0.018%	24	0.008%	17	0.006%	770	0.262%	54	0.018%	24	0.008%				
36																																			
37	<b>Total Rate Base</b>	8,956	0.084%	1,756	0.017%	2,709	0.026%	546	0.005%	58,730	0.554%	1,756	0.017%	2,709	0.026%	546	0.005%	58,730	0.554%	546	0.005%	58,730	0.554%	546	0.005%	58,730	0.554%	546	0.005%	58,730	0.554%				
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COST OF SERVICE STUDY - ALLOCATION OF RATE BASE COMPONENTS TO RATE SCHEDULE

Schedule E-3a (WITH RSAM AND MDS)

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

Type of Data Shown:  
 X Projected Test Year Ended 12/31/22  
 \_ Prior Year Ended \_\_\_/\_\_\_/\_\_\_  
 \_ Historical Test Year Ended \_\_\_/\_\_\_/\_\_\_

( \$000 WHERE APPLICABLE )

Witness: Tara B. DuBoise

Line No.	Methodologies: 12CP and 1/13th, w/ MDS	(2)		(3)		(4)		(5)		(6)		(7)		(8)		(9)		(10)		(11)		(12)		(13)		(14)		(15)	
		Amount	Percent	GSLD(T)-1	Amount	Percent	GSLD(T)-2	Amount	Percent	GSLD(T)-3	Amount	Percent	MET	Amount	Percent	OL-1	Amount	Percent	OS-2	Amount	Percent	RS(T)-1	Amount	Percent	Amount	Percent	Amount	Percent	
1	<b>Lighting</b>																												
2	Plant in Service - Distribution	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	109,456	12.245%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%
3	Plant in Service - General	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	1,176	3.602%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%
4	Plant in Service - Intangible	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	828	3.602%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%
5	<b>Electric Plant in Service</b>															111,460	11.739%												
6	Accum Depreciation - Distribution	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	(42,192)	28.877%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%
7	Accum Depreciation - General Plant	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	(399)	3.602%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%
8	Accum Depreciation - Intangible	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	(341)	3.602%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%
9	<b>Accum Depreciation &amp; Amortization</b>															(42,933)	25.759%												
10		0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	(42,933)	25.759%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%
11	<b>Net Plant in Service</b>															68,528	8.754%												
12		0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	68,528	8.754%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%
13		0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	14	3.602%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%
14	<b>Plant Held For Future Use</b>															14	3.602%												
15		0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	14	3.602%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%
16	CWIP - Distribution	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	1,566	12.245%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%
17	CWIP - General & Intangible	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	186	3.602%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%
18	<b>Construction Work in Progress</b>															1,743	9.744%												
19		0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	1,743	9.744%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%
20	<b>Total Utility Plant</b>															70,284	8.774%												
21		0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	70,284	8.774%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%
22	Working Capital - Current & Accrued Assets	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	1,641	5.558%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%
23	Working Capital - Other Non-Current Assets	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	118	3.183%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%
24	Working Capital - Deferred Debits	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	932	3.520%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%
25	<b>Working Capital - Assets</b>															2,691	4.507%												
26		0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	2,691	4.507%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%
27	Working Capital - Other Non-Current Liabilities	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	(169)	3.866%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%
28	Working Capital - Current & Accrued Liabilities	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	(1,159)	3.979%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%
29	Working Capital - Deferred Credits	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	(162)	3.183%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%
30	<b>Working Capital - Liabilities</b>															(1,490)	3.800%												
31		0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	(1,490)	3.800%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%
32	<b>Working Capital - Net</b>															1,201	5.860%												
33		0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	1,201	5.860%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%
34	<b>Total Rate Base</b>															71,484	8.701%												
35		0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	71,484	8.701%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%
36		0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	71,484	8.701%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%
37	Note: Totals may not add due to rounding.																												
38																													
39																													
40																													
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43																													
44																													

COST OF SERVICE STUDY - ALLOCATION OF RATE BASE COMPONENTS TO RATE SCHEDULE

Schedule E-3a (WITH RSAM AND MDS)

FLORIDA PUBLIC SERVICE COMMISSION

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

DOCKET NO.: 20210015-EI

Type of Data Shown:

- X Projected Test Year Ended 12/31/22
- Prior Year Ended \_\_\_/\_\_\_/\_\_\_
- Historical Test Year Ended \_\_\_/\_\_\_/\_\_\_

Witness: Tara B. DuBose

EXPLANATION: For each cost of service study filed, provide the allocation of rate base components as listed below to rate schedules.

(\$000 WHERE APPLICABLE)

Line No.	Methodologies: 12CP and 1/13th, w/ MDS	(1)		(2)		(3)		(4)		(5)		(6)		(7)		(8)		(9)		(10)		(11)		(12)		(13)		
		Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	
1	<b>Total Retail</b>																											
2	Plant In Service - Steam	343	0.029%	26	0.002%	266	0.022%	15	0.001%	15	0.001%	7	0.001%	44	0.001%	44	0.001%	101	0.001%	103	0.001%	250	0.003%	7,056	0.079%	225	0.001%	
3	Plant In Service - Nuclear	2,289	0.029%	175	0.002%	1,779	0.022%	101	0.001%	101	0.001%	44	0.001%	44	0.001%	103	0.001%	236	0.001%	104	0.001%	250	0.003%	7,056	0.079%	225	0.001%	
4	Plant In Service - Other Production	5,346	0.029%	408	0.002%	4,136	0.022%	236	0.001%	236	0.001%	103	0.001%	103	0.001%	104	0.001%	1,860	0.008%	96	0.004%	184	0.007%	930	0.037%	655	0.037%	
5	Plant In Service - Transmission	176	0.002%	58	0.001%	1,908	0.021%	104	0.001%	104	0.001%	5,588	0.023%	184	0.007%	130	0.007%	6,305	0.010%	6,305	0.010%	24,038	0.037%					
6	Plant In Service - Distribution	833,556	3.393%	4,284	0.017%	3,264	0.013%	1,860	0.008%	1,860	0.008%	96	0.004%	184	0.007%	930	0.037%	655	0.037%									
7	Plant In Service - General	37,289	1.479%	351	0.014%	630	0.025%	96	0.004%	96	0.004%	184	0.007%	130	0.007%	655	0.037%											
8	Plant In Service - Intangible	26,260	1.479%	247	0.014%	444	0.025%	68	0.004%	68	0.004%	130	0.007%	130	0.007%													
9	<b>Electric Plant In Service</b>	905,250	1.377%	5,549	0.008%	12,426	0.019%	2,480	0.004%	2,480	0.004%	6,305	0.010%	6,305	0.010%													
10	Accum Depreciation - Production	(1,734)	0.029%	(132)	0.002%	(1,342)	0.022%	(77)	0.001%	(77)	0.001%	(33)	0.001%	(33)	0.001%	(44)	0.001%	(44)	0.001%	(44)	0.001%	(108)	0.002%	(316)	0.037%	(270)	0.037%	
11	Accum Depreciation - Transmission	(28)	0.002%	(10)	0.001%	(334)	0.021%	(18)	0.001%	(18)	0.001%	(44)	0.001%	(44)	0.001%	(1,240)	0.079%	(1,240)	0.079%									
12	Accum Depreciation - Distribution	(113,918)	2.035%	(915)	0.016%	(615)	0.011%	(442)	0.008%	(442)	0.008%	(1,120)	0.020%	(1,120)	0.020%													
13	Accum Depreciation - General Plant	(12,660)	1.479%	(119)	0.014%	(214)	0.025%	(33)	0.004%	(33)	0.004%	(62)	0.007%	(62)	0.007%	(270)	0.037%	(270)	0.037%									
14	Accum Depreciation - Intangible	(10,818)	1.479%	(102)	0.014%	(183)	0.025%	(28)	0.004%	(28)	0.004%	(53)	0.007%	(53)	0.007%													
15	<b>Accum Depreciation &amp; Amortization</b>	(139,158)	0.939%	(1,276)	0.009%	(2,686)	0.018%	(597)	0.004%	(597)	0.004%	(1,314)	0.009%	(1,314)	0.009%	(5,227)	0.035%	(5,227)	0.035%									
16	<b>Net Plant In Service</b>	766,092	1.504%	4,271	0.008%	9,738	0.019%	1,883	0.004%	1,883	0.004%	4,991	0.010%	4,991	0.010%	18,811	0.037%	18,811	0.037%									
17	<b>Plant Held For Future Use</b>	667	0.181%	20	0.005%	83	0.023%	6	0.002%	6	0.002%	26	0.007%	26	0.007%	185	0.050%	185	0.050%									
18	CWIP - Production	170	0.029%	13	0.002%	132	0.022%	8	0.001%	8	0.001%	3	0.001%	3	0.001%	323	0.054%	323	0.054%									
19	CWIP - Transmission	0	0.000%	2	0.001%	84	0.021%	5	0.001%	5	0.001%	12	0.003%	12	0.003%	319	0.081%	319	0.081%									
20	CWIP - Distribution	11,851	3.531%	60	0.018%	46	0.014%	25	0.008%	25	0.008%	78	0.023%	78	0.023%	0	0.000%	0	0.000%									
21	CWIP - General & Intangible	5,908	1.479%	56	0.014%	100	0.025%	15	0.004%	15	0.004%	29	0.007%	29	0.007%	147	0.037%	147	0.037%									
22	<b>Construction Work in Progress</b>	17,929	1.039%	131	0.008%	362	0.021%	53	0.003%	53	0.003%	122	0.007%	122	0.007%	790	0.046%	790	0.046%									
23	<b>Net Nuclear Fuel</b>	2,523	0.371%	148	0.022%	210	0.031%	17	0.002%	17	0.002%	8	0.001%	8	0.001%	355	0.052%	355	0.052%									
24	<b>Total Utility Plant</b>	787,212	1.466%	4,570	0.009%	10,393	0.019%	1,958	0.004%	1,958	0.004%	5,147	0.010%	5,147	0.010%	20,141	0.038%	20,141	0.038%									
25	Working Capital - Current & Accrued Assets	32,287	1.433%	276	0.012%	534	0.024%	86	0.004%	86	0.004%	175	0.008%	175	0.008%	837	0.037%	837	0.037%									
26	Working Capital - Other Non-Current Assets	4,168	1.182%	35	0.010%	85	0.024%	12	0.003%	12	0.003%	21	0.006%	21	0.006%	142	0.040%	142	0.040%									
27	Working Capital - Deferred Debits	30,122	1.494%	276	0.014%	503	0.025%	78	0.004%	78	0.004%	149	0.007%	149	0.007%	740	0.037%	740	0.037%									
28	<b>Working Capital - Assets</b>	66,578	1.440%	587	0.013%	1,121	0.024%	175	0.004%	175	0.004%	345	0.007%	345	0.007%	1,719	0.037%	1,719	0.037%									
29	Working Capital - Other Non-Current Liabilities	(5,636)	1.518%	(49)	0.013%	(92)	0.025%	(14)	0.004%	(14)	0.004%	(28)	0.008%	(28)	0.008%	(135)	0.036%	(135)	0.036%									
30	Working Capital - Current & Accrued Liabilities	(32,101)	1.541%	(252)	0.012%	(497)	0.024%	(82)	0.004%	(82)	0.004%	(171)	0.008%	(171)	0.008%	(740)	0.036%	(740)	0.036%									
31	Working Capital - Deferred Credits	(5,713)	1.556%	(46)	0.013%	(90)	0.025%	(14)	0.004%	(14)	0.004%	(28)	0.008%	(28)	0.008%	(131)	0.036%	(131)	0.036%									
32	<b>Working Capital - Liabilities</b>	(43,449)	1.540%	(348)	0.012%	(680)	0.024%	(111)	0.004%	(111)	0.004%	(227)	0.008%	(227)	0.008%	(1,005)	0.036%	(1,005)	0.036%									
33	<b>Working Capital - Net</b>	23,128	1.285%	239	0.013%	441	0.025%	64	0.004%	64	0.004%	118	0.007%	118	0.007%	713	0.040%	713	0.040%									
34	<b>Total Rate Base</b>	810,340	1.460%	4,809	0.009%	10,834	0.020%	2,022	0.004%	2,022	0.004%	5,265	0.009%	5,265	0.009%	20,854	0.038%	20,854	0.038%									

COST OF SERVICE STUDY - ALLOCATION OF RATE BASE COMPONENTS TO RATE SCHEDULE

Schedule E-3a (WITH RSAM AND MDS)

FLORIDA PUBLIC SERVICE COMMISSION  
 COMPANY: FLORIDA POWER & LIGHT COMPANY  
 AND SUBSIDIARIES (CONSOLIDATED)  
 DOCKET NO.: 20210015-EI

EXPLANATION: For each cost of service study filed, provide the allocation of rate base components as listed below to rate schedules.  
 Type of Data Shown:  
 X Projected Test Year Ended 12/31/22  
 - Prior Year Ended \_\_\_/\_\_\_/\_\_\_  
 - Historical Test Year Ended \_\_\_/\_\_\_/\_\_\_

Witness: Tara B. DuBose

Line No.	Methodologies: 12CP and 1/13th, w/ MDS	(1)		(2)		(3)		(4)		(5)		(6)		(7)		(8)		(9)		(10)		(11)		(12)		(13)		
		SL-1	SL-1M	SL-1M	SL-1M	SL-1M	SL-1M	SL-1M	SL-1M	SL-1M	SL-1M	SL-1M	SL-1M	SL-1M	SL-1M	SL-1M	SL-1M	SL-1M	SL-1M	SL-1M	SL-1M	SL-1M	SL-1M	SL-1M	SL-1M	SL-1M	SL-1M	SL-1M
1	<b>Demand</b>																											
2	Plant in Service - Steam	0	0.000%	6	0.001%	237	0.021%	13	0.001%	6	0.001%	604	0.054%															
3	Plant in Service - Nuclear	0	0.000%	40	0.001%	1,587	0.021%	86	0.001%	37	0.001%	4,043	0.054%															
4	Plant in Service - Other Production	0	0.000%	94	0.001%	3,691	0.021%	200	0.001%	87	0.001%	9,401	0.054%															
5	Plant in Service - Transmission	0	0.000%	48	0.001%	1,893	0.021%	103	0.001%	44	0.001%	4,823	0.054%															
6	Plant in Service - Distribution	49,785	0.454%	2,982	0.027%	2,635	0.024%	198	0.002%	5,452	0.050%	0	0.000%															
7	Plant in Service - General	1,412	0.139%	89	0.009%	228	0.022%	14	0.001%	168	0.017%	390	0.038%															
8	Plant in Service - Intangible	995	0.139%	63	0.009%	161	0.022%	10	0.001%	118	0.017%	275	0.038%															
9	<b>Electric Plant in Service</b>	52,192	0.110%	3,321	0.007%	10,432	0.022%	624	0.001%	5,912	0.012%	19,537	0.041%															
10	Accum Depreciation - Production	0	0.000%	(30)	0.001%	(1,197)	0.021%	(65)	0.001%	(28)	0.001%	(3,050)	0.054%															
11	Accum Depreciation - Transmission	0	0.000%	(8)	0.001%	(332)	0.021%	(18)	0.001%	(8)	0.001%	(846)	0.054%															
12	Accum Depreciation - Distribution	(10,083)	0.440%	(602)	0.026%	(532)	0.023%	(40)	0.002%	(1,058)	0.046%	0	0.000%															
13	Accum Depreciation - General Plant	(480)	0.139%	(30)	0.009%	(78)	0.021%	(57)	0.001%	(57)	0.017%	(133)	0.038%															
14	Accum Depreciation - Intangible	(410)	0.139%	(26)	0.009%	(66)	0.022%	(4)	0.001%	(49)	0.017%	(113)	0.038%															
15	<b>Accum Depreciation &amp; Amortization</b>	(10,973)	0.109%	(697)	0.007%	(2,205)	0.022%	(132)	0.001%	(1,200)	0.012%	(4,142)	0.041%															
16	<b>Net Plant in Service</b>	41,219	0.111%	2,624	0.007%	8,228	0.022%	492	0.001%	4,712	0.013%	15,395	0.041%															
17	<b>Plant Held For Future Use</b>	177	0.054%	12	0.004%	72	0.022%	4	0.001%	25	0.008%	159	0.048%															
18	CWIP - Production	0	0.000%	3	0.001%	117	0.021%	6	0.001%	3	0.001%	299	0.054%															
19	CWIP - Transmission	0	0.000%	2	0.001%	84	0.021%	5	0.001%	2	0.001%	214	0.054%															
20	CWIP - Distribution	708	0.454%	42	0.027%	37	0.024%	3	0.002%	78	0.050%	0	0.000%															
21	CWIP - General & Intangible	224	0.139%	14	0.009%	36	0.022%	2	0.001%	27	0.017%	62	0.038%															
22	<b>Construction Work in Progress</b>	932	0.074%	62	0.005%	275	0.022%	16	0.001%	109	0.009%	576	0.046%															
23	<b>Total Utility Plant</b>	42,328	0.109%	2,698	0.007%	8,575	0.022%	512	0.001%	4,846	0.012%	16,130	0.041%															
24	Working Capital - Current & Accrued Assets	1,366	0.122%	87	0.008%	250	0.022%	15	0.001%	161	0.014%	452	0.040%															
25	Working Capital - Other Non-Current Assets	159	0.078%	10	0.005%	45	0.022%	3	0.001%	19	0.010%	93	0.045%															
26	Working Capital - Deferred Debits	1,144	0.137%	72	0.009%	188	0.022%	11	0.001%	136	0.016%	324	0.039%															
27	<b>Working Capital - Assets</b>	2,668	0.123%	169	0.008%	483	0.022%	29	0.001%	317	0.015%	868	0.040%															
28	Working Capital - Other Non-Current Liabilities	(215)	0.133%	(14)	0.008%	(36)	0.022%	(2)	0.001%	(26)	0.016%	(63)	0.039%															
29	Working Capital - Current & Accrued Liabilities	(1,343)	0.128%	(85)	0.008%	(234)	0.022%	(14)	0.001%	(159)	0.015%	(414)	0.040%															
30	Working Capital - Deferred Credits	(219)	0.128%	(14)	0.008%	(38)	0.022%	(2)	0.001%	(28)	0.015%	(68)	0.040%															
31	<b>Working Capital - Liabilities</b>	(1,777)	0.129%	(112)	0.008%	(308)	0.022%	(19)	0.001%	(211)	0.015%	(544)	0.040%															
32	<b>Working Capital - Net</b>	892	0.113%	57	0.007%	174	0.022%	10	0.001%	106	0.013%	324	0.041%															
33	<b>Total Rate Base</b>	43,219	0.109%	2,755	0.007%	8,749	0.022%	523	0.001%	4,952	0.012%	16,454	0.041%															
34																												

COST OF SERVICE STUDY - ALLOCATION OF RATE BASE COMPONENTS TO RATE SCHEDULE

Schedule E-3a (WITH RSAM AND MDS)

FLORIDA PUBLIC SERVICE COMMISSION  
 COMPANY: FLORIDA POWER & LIGHT COMPANY  
 AND SUBSIDIARIES (CONSOLIDATED)  
 DOCKET NO.: 20210015-EI

EXPLANATION: For each cost of service study filed, provide the allocation of rate base components as listed below to rate schedules.  
 Type of Data Shown:  
 X Projected Test Year Ended 12/31/22  
 \_ Prior Year Ended \_\_\_/\_\_\_/\_\_\_  
 \_ Historical Test Year Ended \_\_\_/\_\_\_/\_\_\_

Witness: Tara B. DuBose

Line No.	Methodologies: 12CP and 1/13th, w/ MDS	(1)		(2)		(3)		(4)		(5)		(6)		(7)		(8)		(9)		(10)		(11)		(12)		(13)		
		Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	
1	<b>Energy</b>																											
2	Plant in Service - Steam	343	0.371%	20	0.022%	29	0.031%	29	0.031%	2	0.002%	1	0.001%	1	0.001%	2	0.002%	1	0.001%	1	0.001%	1	0.001%	48	0.052%	48	0.052%	
3	Plant in Service - Nuclear	2,289	0.371%	135	0.022%	191	0.031%	191	0.031%	15	0.002%	7	0.001%	7	0.001%	15	0.002%	7	0.001%	16	0.002%	16	0.001%	323	0.052%	323	0.052%	
4	Plant in Service - Other Production	5,346	0.371%	314	0.022%	445	0.031%	445	0.031%	35	0.002%	35	0.002%	35	0.002%	35	0.002%	35	0.002%	35	0.002%	35	0.001%	752	0.052%	752	0.052%	
5	Plant in Service - Transmission	176	0.371%	10	0.022%	15	0.031%	15	0.031%	1	0.002%	1	0.001%	1	0.001%	1	0.002%	1	0.001%	1	0.001%	1	0.001%	25	0.052%	25	0.052%	
6	Plant in Service - General	3,720	0.371%	218	0.022%	310	0.031%	310	0.031%	25	0.002%	25	0.001%	25	0.001%	25	0.002%	11	0.001%	11	0.001%	11	0.001%	523	0.052%	523	0.052%	
7	Plant in Service - Intangible	2,621	0.371%	154	0.022%	218	0.031%	218	0.031%	17	0.002%	17	0.001%	17	0.001%	17	0.002%	8	0.001%	8	0.001%	8	0.001%	368	0.052%	368	0.052%	
8	<b>Electric Plant in Service</b>	14,506	0.371%	851	0.022%	1,207	0.031%	1,207	0.031%	96	0.002%	96	0.001%	96	0.001%	96	0.002%	44	0.001%	44	0.001%	44	0.001%	2,039	0.052%	2,039	0.052%	
9																												
10	Accum Depreciation - Production	(1,734)	0.371%	(102)	0.022%	(144)	0.031%	(144)	0.031%	(11)	0.002%	(5)	0.001%	(5)	0.001%	(11)	0.002%	(5)	0.001%	(5)	0.001%	(5)	0.001%	(244)	0.052%	(244)	0.052%	
11	Accum Depreciation - Transmission	(28)	0.371%	(2)	0.022%	(2)	0.031%	(2)	0.031%	(0)	0.002%	(0)	0.001%	(0)	0.001%	(0)	0.002%	(0)	0.001%	(0)	0.001%	(0)	0.001%	(4)	0.052%	(4)	0.052%	
12	Accum Depreciation - General Plant	(1,264)	0.371%	(74)	0.022%	(105)	0.031%	(105)	0.031%	(8)	0.002%	(8)	0.001%	(8)	0.001%	(8)	0.002%	(4)	0.001%	(4)	0.001%	(4)	0.001%	(178)	0.052%	(178)	0.052%	
13	Accum Depreciation - Intangible	(1,080)	0.371%	(63)	0.022%	(90)	0.031%	(90)	0.031%	(7)	0.002%	(7)	0.001%	(7)	0.001%	(7)	0.002%	(3)	0.001%	(3)	0.001%	(3)	0.001%	(152)	0.052%	(152)	0.052%	
14	<b>Accum Depreciation &amp; Amortization</b>	(4,106)	0.371%	(241)	0.022%	(342)	0.031%	(342)	0.031%	(27)	0.002%	(27)	0.001%	(27)	0.001%	(27)	0.002%	(13)	0.001%	(13)	0.001%	(13)	0.001%	(577)	0.052%	(577)	0.052%	
15																												
16	<b>Net Plant in Service</b>	10,400	0.371%	610	0.022%	866	0.031%	866	0.031%	69	0.002%	69	0.001%	69	0.001%	69	0.002%	32	0.001%	32	0.001%	32	0.001%	1,462	0.052%	1,462	0.052%	
17																												
18	<b>Plant Held For Future Use</b>	121	0.371%	7	0.022%	10	0.031%	10	0.031%	1	0.002%	1	0.001%	1	0.001%	1	0.002%	0	0.001%	0	0.001%	0	0.001%	17	0.052%	17	0.052%	
19																												
20	CWIP - Production	170	0.371%	10	0.022%	14	0.031%	14	0.031%	1	0.002%	1	0.001%	1	0.001%	1	0.002%	1	0.001%	1	0.001%	1	0.001%	24	0.052%	24	0.052%	
21	CWIP - General & Intangible	590	0.371%	35	0.022%	49	0.031%	49	0.031%	4	0.002%	4	0.001%	4	0.001%	4	0.002%	2	0.001%	2	0.001%	2	0.001%	83	0.052%	83	0.052%	
22	<b>Construction Work in Progress</b>	760	0.371%	45	0.022%	63	0.031%	63	0.031%	5	0.002%	5	0.001%	5	0.001%	5	0.002%	2	0.001%	2	0.001%	2	0.001%	107	0.052%	107	0.052%	
23																												
24	<b>Net Nuclear Fuel</b>	2,523	0.371%	148	0.022%	210	0.031%	210	0.031%	17	0.002%	17	0.001%	17	0.001%	17	0.002%	8	0.001%	8	0.001%	8	0.001%	355	0.052%	355	0.052%	
25																												
26	<b>Total Utility Plant</b>	13,804	0.371%	810	0.022%	1,149	0.031%	1,149	0.031%	91	0.002%	91	0.001%	91	0.001%	91	0.002%	42	0.001%	42	0.001%	42	0.001%	1,940	0.052%	1,940	0.052%	
27																												
28	Working Capital - Current & Accrued Assets	2,509	0.369%	147	0.022%	209	0.031%	209	0.031%	17	0.002%	17	0.001%	17	0.001%	17	0.002%	8	0.001%	8	0.001%	8	0.001%	352	0.052%	352	0.052%	
29	Working Capital - Other Non-Current Assets	338	0.365%	20	0.021%	28	0.030%	28	0.030%	2	0.002%	2	0.001%	2	0.001%	2	0.002%	1	0.001%	1	0.001%	1	0.001%	47	0.051%	47	0.051%	
30	Working Capital - Deferred Debits	2,866	0.370%	168	0.022%	238	0.031%	238	0.031%	19	0.002%	19	0.001%	19	0.001%	19	0.002%	9	0.001%	9	0.001%	9	0.001%	402	0.052%	402	0.052%	
31	<b>Working Capital - Assets</b>	5,714	0.369%	334	0.022%	475	0.031%	475	0.031%	38	0.002%	38	0.001%	38	0.001%	38	0.002%	17	0.001%	17	0.001%	17	0.001%	800	0.052%	800	0.052%	
32																												
33	Working Capital - Other Non-Current Liabilities	(493)	0.368%	(29)	0.021%	(41)	0.031%	(41)	0.031%	(3)	0.002%	(3)	0.001%	(3)	0.001%	(3)	0.002%	(1)	0.001%	(1)	0.001%	(1)	0.001%	(69)	0.051%	(69)	0.051%	
34	Working Capital - Current & Accrued Liabilities	(2,173)	0.365%	(126)	0.021%	(180)	0.030%	(180)	0.030%	(14)	0.002%	(14)	0.001%	(14)	0.001%	(14)	0.002%	(7)	0.001%	(7)	0.001%	(7)	0.001%	(302)	0.051%	(302)	0.051%	
35	Working Capital - Deferred Credits	(432)	0.365%	(25)	0.021%	(36)	0.030%	(36)	0.030%	(3)	0.002%	(3)	0.001%	(3)	0.001%	(3)	0.002%	(1)	0.001%	(1)	0.001%	(1)	0.001%	(60)	0.051%	(60)	0.051%	
36	<b>Working Capital - Liabilities</b>	(3,099)	0.365%	(180)	0.021%	(257)	0.030%	(257)	0.030%	(20)	0.002%	(20)	0.001%	(20)	0.001%	(20)	0.002%	(9)	0.001%	(9)	0.001%	(9)	0.001%	(430)	0.051%	(430)	0.051%	
37																												
38	<b>Working Capital - Net</b>	2,616	0.374%	154	0.022%	218	0.031%	218	0.031%	17	0.002%	17	0.001%	17	0.001%	17	0.002%	8	0.001%	8	0.001%	8	0.001%	370	0.053%	370	0.053%	
39																												
40	<b>Total Rate Base</b>	16,419	0.372%	964	0.022%	1,367	0.031%	1,367	0.031%	109	0.002%	109	0.001%	109	0.001%	109	0.002%	50	0.001%	50	0.001%	50	0.001%	2,310	0.052%	2,310	0.052%	
41																												
42																												
43																												
44																												

Schedule E-3a (WITH RSAM AND MDS)  
 COST OF SERVICE STUDY - ALLOCATION OF RATE BASE COMPONENTS TO RATE SCHEDULE

FLORIDA PUBLIC SERVICE COMMISSION  
 COMPANY: FLORIDA POWER & LIGHT COMPANY  
 AND SUBSIDIARIES (CONSOLIDATED)  
 DOCKET NO.: 20210015-EI  
 EXPLANATION: For each cost of service study filed, provide the allocation of rate base components as listed below to rate schedules.  
 Type of Data Shown:  
 X Projected Test Year Ended 12/31/22  
 Prior Year Ended \_\_\_/\_\_\_/\_\_\_  
 Historical Test Year Ended \_\_\_/\_\_\_/\_\_\_  
 Witness: Tara B. DuBose  
 (\$000 WHERE APPLICABLE)

Line No.	Methodologies: 12CP and 1/13th, w/ MDS	(1)		(2)		(3)		(4)		(5)		(6)		(7)		(8)		(9)		(10)		(11)		(12)		(13)		
		SL-1	SL-1M	SL-1M	SL-1M	SL-1M	SL-1M	SL-1M	SL-1M	SL-1M	SL-1M	SL-1M	SL-1M	SL-1M	SL-1M	SL-1M	SL-1M	SL-1M	SL-1M	SL-1M	SL-1M	SL-1M	SL-1M	SL-1M	SL-1M	SL-1M	SL-1M	SL-1M
1	Customer																											
2	Plant in Service - Transmission	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	205	2.417%	2,209	26.108%			
3	Plant in Service - Distribution	0	0.000%	1,302	0.010%	0	0.000%	1,661	0.013%	0	0.000%	1,661	0.013%	0	0.000%	136	0.001%	17	0.004%	4	0.001%	3	0.001%	225	0.002%			
4	Plant in Service - General	697	0.149%	44	0.009%	67	0.014%	58	0.012%	41	0.012%	41	0.012%	41	0.012%	47	0.014%	41	0.012%	41	0.012%	3	0.001%	12	0.004%			
5	Plant in Service - Intangible	491	0.149%	31	0.009%	31	0.009%	31	0.009%	31	0.009%	31	0.009%	31	0.009%	31	0.009%	31	0.009%	31	0.009%	3	0.001%	12	0.004%			
6	Electric Plant in Service	1,188	0.009%	1,377	0.010%	114	0.001%	114	0.001%	114	0.001%	114	0.001%	114	0.001%	114	0.001%	114	0.001%	114	0.001%	348	0.003%	2,462	0.018%			
7	Accum Depreciation - Transmission	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	(36)	2.417%	(390)	26.108%			
8	Accum Depreciation - Distribution	0	0.000%	(313)	0.010%	0	0.000%	(402)	0.013%	0	0.000%	(402)	0.013%	0	0.000%	(62)	0.002%	(108)	0.003%	(2)	0.001%	(2)	0.001%	(6)	0.004%			
9	Accum Depreciation - General Plant	(237)	0.149%	(15)	0.009%	(23)	0.014%	(20)	0.012%	(20)	0.012%	(20)	0.012%	(20)	0.012%	(23)	0.014%	(20)	0.012%	(20)	0.012%	(2)	0.001%	(6)	0.004%			
10	Accum Depreciation - Intangible	(202)	0.149%	(13)	0.009%	(19)	0.014%	(17)	0.012%	(17)	0.012%	(17)	0.012%	(17)	0.012%	(19)	0.014%	(17)	0.012%	(17)	0.012%	(1)	0.001%	(5)	0.004%			
11	Accum Depreciation & Amortization	(438)	0.013%	(340)	0.010%	(42)	0.001%	(42)	0.001%	(42)	0.001%	(42)	0.001%	(42)	0.001%	(42)	0.001%	(42)	0.001%	(42)	0.001%	(101)	0.003%	(509)	0.015%			
12	Net Plant in Service	749	0.007%	1,037	0.010%	72	0.001%	72	0.001%	72	0.001%	72	0.001%	72	0.001%	72	0.001%	72	0.001%	72	0.001%	247	0.002%	1,954	0.019%			
13	Plant Held For Future Use	8	0.149%	1	0.009%	1	0.014%	1	0.012%	1	0.012%	1	0.012%	1	0.012%	1	0.012%	1	0.012%	1	0.012%	1	0.016%	9	0.163%			
14	CWIP - Transmission	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	10	2.417%	105	26.108%			
15	CWIP - Distribution	0	0.000%	18	0.011%	0	0.000%	18	0.011%	0	0.000%	18	0.011%	0	0.000%	22	0.013%	0	0.000%	0	0.000%	0	0.000%	0	0.000%			
16	CWIP - General & Intangible	110	0.149%	7	0.009%	11	0.014%	11	0.012%	11	0.012%	11	0.012%	11	0.012%	11	0.012%	11	0.012%	11	0.012%	1	0.001%	3	0.004%			
17	Construction Work in Progress	110	0.046%	25	0.010%	11	0.004%	11	0.004%	11	0.004%	11	0.004%	11	0.004%	11	0.004%	11	0.004%	11	0.004%	11	0.004%	108	0.045%			
18	Total Utility Plant	867	0.008%	1,062	0.010%	83	0.001%	83	0.001%	83	0.001%	83	0.001%	83	0.001%	83	0.001%	83	0.001%	83	0.001%	259	0.003%	2,070	0.020%			
19	Working Capital - Current & Accrued Assets	550	0.131%	42	0.010%	53	0.013%	53	0.013%	53	0.013%	53	0.013%	53	0.013%	53	0.013%	53	0.013%	53	0.013%	6	0.001%	34	0.008%			
20	Working Capital - Other Non-Current Assets	94	0.178%	5	0.010%	9	0.017%	9	0.017%	9	0.017%	9	0.017%	9	0.017%	9	0.017%	9	0.017%	9	0.017%	1	0.001%	2	0.004%			
21	Working Capital - Deferred Debits	586	0.155%	36	0.010%	56	0.015%	56	0.015%	56	0.015%	56	0.015%	56	0.015%	56	0.015%	56	0.015%	56	0.015%	4	0.001%	14	0.004%			
22	Working Capital - Assets	1,229	0.144%	84	0.010%	118	0.014%	118	0.014%	118	0.014%	118	0.014%	118	0.014%	118	0.014%	118	0.014%	118	0.014%	11	0.001%	50	0.006%			
23	Working Capital - Other Non-Current Liabilities	(117)	0.164%	(7)	0.010%	(11)	0.016%	(11)	0.016%	(11)	0.016%	(11)	0.016%	(11)	0.016%	(11)	0.016%	(11)	0.016%	(11)	0.016%	(1)	0.001%	(3)	0.004%			
24	Working Capital - Current & Accrued Liabilities	(635)	0.154%	(42)	0.010%	(61)	0.015%	(61)	0.015%	(61)	0.015%	(61)	0.015%	(61)	0.015%	(61)	0.015%	(61)	0.015%	(61)	0.015%	(5)	0.001%	(25)	0.006%			
25	Working Capital - Deferred Credits	(129)	0.178%	(7)	0.010%	(12)	0.017%	(12)	0.017%	(12)	0.017%	(12)	0.017%	(12)	0.017%	(12)	0.017%	(12)	0.017%	(12)	0.017%	(1)	0.001%	(3)	0.004%			
26	Working Capital - Liabilities	(881)	0.158%	(56)	0.010%	(84)	0.015%	(84)	0.015%	(84)	0.015%	(84)	0.015%	(84)	0.015%	(84)	0.015%	(84)	0.015%	(84)	0.015%	(7)	0.001%	(31)	0.005%			
27	Working Capital - Net	348	0.118%	28	0.009%	33	0.011%	33	0.011%	33	0.011%	33	0.011%	33	0.011%	33	0.011%	33	0.011%	33	0.011%	4	0.001%	19	0.007%			
28	Total Rate Base	1,215	0.011%	1,090	0.010%	116	0.001%	116	0.001%	116	0.001%	116	0.001%	116	0.001%	116	0.001%	116	0.001%	116	0.001%	263	0.002%	2,090	0.020%			
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COST OF SERVICE STUDY - ALLOCATION OF RATE BASE COMPONENTS TO RATE SCHEDULE

Schedule E-3a (WITH RSAM AND MDS)

EXPLANATION: For each cost of service study filed, provide the allocation of rate base components as listed below to rate schedules.

Type of Data Shown:  
 X Projected Test Year Ended 12/31/22  
 \_ Prior Year Ended \_\_\_/\_\_\_/\_\_\_  
 \_ Historical Test Year Ended \_\_\_/\_\_\_/\_\_\_

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

DOCKET NO.: 20210015-EI (\$000 WHERE APPLICABLE)

Witness: Tara B. DuBose

Line No.	Methodologies: 12CP and 1/13th, w/ MDS	(1)		(2)		(3)		(4)		(5)		(6)		(7)		(8)		(9)		(10)		(11)		(12)		(13)				
		Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent			
1	<b>Lighting</b>																													
2	Plant in Service - Distribution	783,771	87.684%	0	0.000%	0	0.000%	629	0.070%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	
3	Plant in Service - General	31,440	96.321%	0	0.000%	25	0.077%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	
4	Plant in Service - Intangible	22,153	96.321%	0	0.000%	18	0.077%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	
5	<b>Electric Plant in Service</b>	837,365	88.190%	0	0.000%	672	0.071%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	
6	Accum Depreciation - Distribution	(103,835)	71.066%	0	0.000%	(83)	0.057%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	
8	Accum Depreciation - General Plant	(10,680)	96.321%	0	0.000%	(9)	0.077%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	
9	Accum Depreciation - Intangible	(9,126)	96.321%	0	0.000%	(7)	0.077%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	
10	<b>Accum Depreciation &amp; Amortization</b>	(123,640)	74.162%	0	0.000%	(99)	0.060%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	
11	<b>Net Plant in Service</b>	713,724	91.173%	0	0.000%	573	0.073%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	
12																														
13																														
14	<b>Plant Held For Future Use</b>	361	96.321%	0	0.000%	0	0.077%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	
15																														
16	CWIP - Distribution	11,143	87.684%	0	0.000%	9	0.070%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	
17	CWIP - General & Intangible	4,984	96.321%	0	0.000%	4	0.077%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	
18	<b>Construction Work in Progress</b>	16,127	90.183%	0	0.000%	13	0.072%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	
19																														
20	<b>Total Utility Plant</b>	730,213	91.153%	0	0.000%	566	0.073%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	
21																														
22	Working Capital - Current & Accrued Assets	27,862	94.366%	0	0.000%	22	0.076%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	
23	Working Capital - Other Non-Current Assets	3,577	96.739%	0	0.000%	3	0.078%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	
24	Working Capital - Deferred Debits	25,527	96.403%	0	0.000%	20	0.077%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	
25	<b>Working Capital - Assets</b>	56,966	95.416%	0	0.000%	46	0.077%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	
26																														
27	Working Capital - Other Non-Current Liabilities	(4,812)	96.536%	0	0.000%	(4)	0.077%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	
28	Working Capital - Current & Accrued Liabilities	(27,949)	95.944%	0	0.000%	(22)	0.077%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	
29	Working Capital - Deferred Credits	(4,932)	96.739%	0	0.000%	(4)	0.078%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	
30	<b>Working Capital - Liabilities</b>	(37,693)	96.123%	0	0.000%	(30)	0.077%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	
31																														
32	<b>Working Capital - Net</b>	19,273	94.064%	0	0.000%	15	0.076%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	
33																														
34	<b>Total Rate Base</b>	749,486	91.226%	0	0.000%	602	0.073%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	
35																														
36																														
37	Note: Totals may not add due to rounding.																													
38																														
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COST OF SERVICE STUDY - ALLOCATION OF RATE BASE COMPONENTS TO RATE SCHEDULE

Schedule E-3a (WITH RSAM AND MDS)  
2023 SUBSEQUENT YEAR ADJUSTMENT

FLORIDA PUBLIC SERVICE COMMISSION

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

DOCKET NO.: 20210015-EI

EXPLANATION: For each cost of service study filed, provide the allocation of rate base components as listed below to rate schedules.

Type of Data Shown:  
 - Projected Test Year Ended \_\_\_/\_\_\_/\_\_\_  
 - Prior Year Ended \_\_\_/\_\_\_/\_\_\_  
 - Historical Test Year Ended \_\_\_/\_\_\_/\_\_\_  
 X Proj. Subsequent Year Ended 12/31/23  
 Witness: Tara B. DuBose

(\$000 WHERE APPLICABLE)

Line No.	Methodologies: 12CP and 1/13th; w/ MDS	(2)		(3)		(4)		(5)		(6)		(7)		(8)		(9)		(10)		(11)		(12)		(13)		(14)		(15)	
		Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent
1	<b>Total Retail</b>	1,121,614	100.0000%	18,270	1.629%	855	0.076%	9,995	0.891%	85,220	7.598%	460	0.041%	245,794	21.914%	460	0.041%	85,220	7.598%	460	0.041%	245,794	21.914%	460	0.041%	245,794	21.914%	460	0.041%
2	Plant in Service - Steam	8,252,714	100.0000%	331,431	1.629%	6,291	0.076%	73,541	0.891%	627,039	7.598%	3,383	0.041%	1,808,523	21.914%	3,383	0.041%	627,039	7.598%	3,383	0.041%	1,808,523	21.914%	3,383	0.041%	1,808,523	21.914%	3,383	0.041%
3	Plant in Service - Nuclear	20,355,343	100.0000%	163,717	1.593%	15,517	0.076%	181,389	0.891%	1,546,594	7.598%	8,344	0.041%	4,460,726	21.914%	8,344	0.041%	1,546,594	7.598%	8,344	0.041%	4,460,726	21.914%	8,344	0.041%	4,460,726	21.914%	8,344	0.041%
4	Plant in Service - Other Production	10,275,538	100.0000%	163,717	1.593%	15,517	0.076%	181,389	0.891%	1,546,594	7.598%	8,344	0.041%	4,460,726	21.914%	8,344	0.041%	1,546,594	7.598%	8,344	0.041%	4,460,726	21.914%	8,344	0.041%	4,460,726	21.914%	8,344	0.041%
5	Plant in Service - Transmission	26,193,483	100.0000%	154,320	0.589%	8,057	0.031%	627	0.002%	2,113,548	8.069%	26,367	0.101%	2,591,702	9.894%	26,367	0.101%	2,113,548	8.069%	26,367	0.101%	2,591,702	9.894%	26,367	0.101%	2,591,702	9.894%	26,367	0.101%
6	Plant in Service - Distribution	2,885,469	100.0000%	41,010	1.421%	1,894	0.066%	20,658	0.716%	217,391	7.534%	2,014	0.070%	523,203	18.132%	2,014	0.070%	217,391	7.534%	2,014	0.070%	523,203	18.132%	2,014	0.070%	523,203	18.132%	2,014	0.070%
7	Plant in Service - General	2,043,447	100.0000%	29,042	1.421%	1,341	0.066%	14,630	0.716%	153,963	7.534%	1,427	0.070%	370,524	18.132%	1,427	0.070%	153,963	7.534%	1,427	0.070%	370,524	18.132%	1,427	0.070%	370,524	18.132%	1,427	0.070%
8	Plant in Service - Intangible	71,127,605	100.0000%	872,363	1.226%	41,653	0.059%	392,767	0.552%	5,529,311	7.774%	46,072	0.065%	12,239,373	17.208%	46,072	0.065%	5,529,311	7.774%	46,072	0.065%	12,239,373	17.208%	46,072	0.065%	12,239,373	17.208%	46,072	0.065%
9	<b>Electric Plant in Service</b>	(6,622,369)	100.0000%	(107,874)	1.629%	(5,048)	0.076%	(59,013)	0.891%	(503,166)	7.598%	(2,715)	0.041%	(1,451,244)	21.914%	(2,715)	0.041%	(503,166)	7.598%	(2,715)	0.041%	(1,451,244)	21.914%	(2,715)	0.041%	(1,451,244)	21.914%	(2,715)	0.041%
10	Accum Depreciation - Production	(1,589,329)	100.0000%	(25,329)	1.594%	(1,191)	0.075%	(14,218)	0.895%	(121,495)	7.644%	(631)	0.040%	(346,319)	21.790%	(631)	0.040%	(121,495)	7.644%	(631)	0.040%	(346,319)	21.790%	(631)	0.040%	(346,319)	21.790%	(631)	0.040%
11	Accum Depreciation - Transmission	(5,951,318)	100.0000%	(13,498)	0.529%	(1,725)	0.029%	(316)	0.005%	(493,776)	8.297%	(6,436)	0.108%	(558,727)	9.388%	(6,436)	0.108%	(493,776)	8.297%	(6,436)	0.108%	(558,727)	9.388%	(6,436)	0.108%	(558,727)	9.388%	(6,436)	0.108%
12	Accum Depreciation - Distribution	(952,201)	100.0000%	(13,533)	1.421%	(625)	0.066%	(6,817)	0.716%	(71,739)	7.534%	(665)	0.070%	(172,656)	18.132%	(665)	0.070%	(71,739)	7.534%	(665)	0.070%	(172,656)	18.132%	(665)	0.070%	(172,656)	18.132%	(665)	0.070%
13	Accum Depreciation - General Plant	(914,224)	100.0000%	(12,993)	1.421%	(600)	0.066%	(6,545)	0.716%	(68,878)	7.534%	(638)	0.070%	(165,770)	18.132%	(638)	0.070%	(68,878)	7.534%	(638)	0.070%	(165,770)	18.132%	(638)	0.070%	(165,770)	18.132%	(638)	0.070%
14	Accum Depreciation - Intangible	(16,029,442)	100.0000%	(191,227)	1.193%	(9,189)	0.057%	(86,909)	0.542%	(1,259,063)	7.855%	(11,084)	0.069%	(2,694,717)	16.811%	(11,084)	0.069%	(1,259,063)	7.855%	(11,084)	0.069%	(2,694,717)	16.811%	(11,084)	0.069%	(2,694,717)	16.811%	(11,084)	0.069%
15	<b>Accum Depreciation &amp; Amortization</b>	55,098,162	100.0000%	681,136	1.236%	32,464	0.059%	305,858	0.555%	4,270,258	7.750%	34,988	0.064%	9,544,656	17.323%	34,988	0.064%	4,270,258	7.750%	34,988	0.064%	9,544,656	17.323%	34,988	0.064%	9,544,656	17.323%	34,988	0.064%
16	<b>Net Plant in Service</b>	601,291	100.0000%	9,740	1.620%	456	0.076%	5,154	0.857%	48,639	7.590%	246	0.041%	131,297	21.836%	246	0.041%	48,639	7.590%	246	0.041%	131,297	21.836%	246	0.041%	131,297	21.836%	246	0.041%
17	<b>Plant Held For Future Use</b>	579,387	100.0000%	9,438	1.629%	442	0.076%	5,163	0.891%	44,022	7.598%	237	0.041%	126,971	21.914%	237	0.041%	44,022	7.598%	237	0.041%	126,971	21.914%	237	0.041%	126,971	21.914%	237	0.041%
18	CWIP - Production	281,966	100.0000%	4,486	1.591%	211	0.075%	2,523	0.895%	21,565	7.648%	112	0.040%	61,413	21.780%	112	0.040%	21,565	7.648%	112	0.040%	61,413	21.780%	112	0.040%	61,413	21.780%	112	0.040%
19	CWIP - Transmission	343,516	100.0000%	2,063	0.600%	106	0.031%	0	0.000%	27,387	7.973%	335	0.097%	34,077	9.920%	335	0.097%	27,387	7.973%	335	0.097%	34,077	9.920%	335	0.097%	34,077	9.920%	335	0.097%
20	CWIP - Distribution	266,577	100.0000%	3,789	1.421%	175	0.066%	1,909	0.716%	20,084	7.534%	188	0.070%	48,337	18.132%	188	0.070%	20,084	7.534%	188	0.070%	48,337	18.132%	188	0.070%	48,337	18.132%	188	0.070%
21	CWIP - General & Intangible	1,471,456	100.0000%	19,775	1.344%	933	0.063%	9,595	0.652%	113,059	7.683%	870	0.059%	270,798	18.403%	870	0.059%	113,059	7.683%	870	0.059%	270,798	18.403%	870	0.059%	270,798	18.403%	870	0.059%
22	<b>Construction Work in Progress</b>	676,128	100.0000%	13,984	2.068%	623	0.092%	8,289	1.228%	46,762	6.916%	387	0.057%	157,478	23.291%	387	0.057%	46,762	6.916%	387	0.057%	157,478	23.291%	387	0.057%	157,478	23.291%	387	0.057%
23	<b>Net Nuclear Fuel</b>	57,847,036	100.0000%	724,636	1.253%	34,476	0.060%	328,895	0.569%	4,475,718	7.737%	36,490	0.063%	10,104,229	17.467%	36,490	0.063%	4,475,718	7.737%	36,490	0.063%	10,104,229	17.467%	36,490	0.063%	10,104,229	17.467%	36,490	0.063%
24	<b>Total Utility Plant</b>	2,274,963	100.0000%	31,407	1.381%	1,462	0.064%	15,514	0.682%	172,938	7.602%	1,527	0.067%	409,942	18.020%	1,527	0.067%	172,938	7.602%	1,527	0.067%	409,942	18.020%	1,527	0.067%	409,942	18.020%	1,527	0.067%
25	Working Capital - Current & Accrued Assets	331,070	100.0000%	4,746	1.434%	221	0.067%	2,421	0.731%	25,169	7.602%	202	0.061%	62,467	18.868%	202	0.061%	25,169	7.602%	202	0.061%	62,467	18.868%	202	0.061%	62,467	18.868%	202	0.061%
26	Working Capital - Other Non-Current Assets	2,010,854	100.0000%	28,419	1.413%	1,313	0.065%	14,280	0.710%	151,688	7.543%	1,400	0.070%	363,601	18.082%	1,400	0.070%	151,688	7.543%	1,400	0.070%	363,601	18.082%	1,400	0.070%	363,601	18.082%	1,400	0.070%
27	Working Capital - Deferred Debits	4,616,886	100.0000%	64,572	1.389%	2,996	0.065%	32,215	0.698%	348,795	7.576%	3,130	0.068%	836,010	18.108%	3,130	0.068%	348,795	7.576%	3,130	0.068%	836,010	18.108%	3,130	0.068%	836,010	18.108%	3,130	0.068%
28	<b>Working Capital - Assets</b>	(366,803)	100.0000%	(5,101)	1.391%	(236)	0.064%	(2,545)	0.694%	(27,768)	7.570%	(254)	0.069%	(65,802)	17.939%	(254)	0.069%	(27,768)	7.570%	(254)	0.069%	(65,802)	17.939%	(254)	0.069%	(65,802)	17.939%	(254)	0.069%
29	Working Capital - Other Non-Current Liabilities	(2,169,513)	100.0000%	(29,115)	1.342%	(1,357)	0.063%	(14,151)	0.652%	(165,456)	7.626%	(1,472)	0.068%	(383,536)	17.678%	(1,472)	0.068%	(165,456)	7.626%	(1,472)	0.068%	(383,536)	17.678%	(1,472)	0.068%	(383,536)	17.678%	(1,472)	0.068%
30	Working Capital - Current & Accrued Liabilities	(322,316)	100.0000%	(4,391)	1.362%	(204)	0.063%	(2,170)	0.673%	(24,509)	7.604%	(221)	0.068%	(57,242)	17.759%	(221)	0.068%	(24,509)	7.604%	(221)	0.068%	(57,242)	17.759%	(221)	0.068%	(57,242)	17.759%	(221)	0.068%
31	Working Capital - Deferred Credits	(2,858,632)	100.0000%	(38,608)	1.351%	(1,797)	0.063%	(18,865)	0.660%	(217,732)	7.617%	(1,946)	0.068%	(506,579)	17.721%	(1,946)	0.068%	(217,732)	7.617%	(1,946)	0.068%	(506,579)	17.721%	(1,946)	0.068%	(506,579)	17.721%	(1,946)	0.068%
32	<b>Working Capital - Liabilities</b>	1,756,254	100.0000%	25,964	1.477%	1,199	0.068%	13,350	0.759%	132,063	7.511%	1,183	0.067%	329,431	18.736%	1,183	0.067%	132,063	7.511%	1,183	0.067%	329,431	18.736%	1,183	0.067%	329,431			

COST OF SERVICE STUDY - ALLOCATION OF RATE BASE COMPONENTS TO RATE SCHEDULE

Schedule E-3a (WITH RSAM AND MDS)  
 2023 SUBSEQUENT YEAR ADJUSTMENT

FLORIDA PUBLIC SERVICE COMMISSION

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

DOCKET NO.: 20210015-EI

EXPLANATION: For each cost of service study filed, provide the allocation of rate base components as listed below to rate schedules.

Type of Data Shown:

- Projected Test Year Ended \_\_\_/\_\_\_/\_\_\_  
 - Prior Year Ended \_\_\_/\_\_\_/\_\_\_  
 - Historical Test Year Ended \_\_\_/\_\_\_/\_\_\_  
 X Proj. Subsequent Year Ended 12/31/23  
 Witness: Tara B. DuBose

(\$000 WHERE APPLICABLE)

Line No.	Methodologies: 12CP and 1/13th; w/ MDS	(2)		(3)		(4)		(5)		(6)		(7)		(8)		(9)		(10)		(11)		(12)		(13)		(14)		(15)						
		Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent					
1	<b>Demand</b>																																	
2	Plant In Service - Steam	1,035,336	100.0000%	16,486	1.592%	775	0.075%	8,937	0.863%	79,253	7.655%	410	0.040%	225,698	21.800%																			
3	Plant In Service - Nuclear	7,617,890	100.0000%	121,301	1.592%	5,706	0.075%	65,758	0.863%	583,134	7.655%	3,019	0.040%	1,660,665	21.800%																			
4	Plant In Service - Other Production	18,789,547	100.0000%	299,190	1.592%	14,074	0.075%	162,192	0.863%	1,438,303	7.655%	7,447	0.040%	4,096,034	21.800%																			
5	Plant In Service - Transmission	10,218,431	100.0000%	162,710	1.592%	7,654	0.075%	88,206	0.863%	782,201	7.655%	4,050	0.040%	2,227,570	21.800%																			
6	Plant In Service - Distribution	11,821,299	100.0000%	150,832	1.276%	7,608	0.064%	0	0.000%	853,369	7.219%	4,211	0.036%	2,295,068	19.415%																			
7	Plant In Service - General	1,237,588	100.0000%	18,826	1.521%	896	0.072%	7,534	0.609%	93,435	7.550%	481	0.039%	262,984	21.250%																			
8	Plant In Service - Intangible	876,442	100.0000%	13,332	1.521%	634	0.072%	5,335	0.609%	66,169	7.550%	341	0.039%	186,241	21.250%																			
9	<b>Electric Plant In Service</b>	51,596,534	100.0000%	782,677	1.517%	37,347	0.072%	337,962	0.655%	3,895,864	7.551%	19,960	0.039%	10,954,261	21.231%																			
10																																		
11	Accum Depreciation - Production	(6,112,956)	100.0000%	(97,338)	1.592%	(4,579)	0.075%	(52,767)	0.863%	(467,935)	7.655%	(2,423)	0.040%	(1,332,596)	21.800%																			
12	Accum Depreciation - Transmission	(1,579,043)	100.0000%	(25,143)	1.592%	(1,183)	0.075%	(13,630)	0.863%	(120,873)	7.655%	(626)	0.040%	(344,224)	21.800%																			
13	Accum Depreciation - Distribution	(2,450,555)	100.0000%	(29,880)	1.219%	(1,537)	0.063%	0	0.000%	(175,282)	7.153%	(845)	0.034%	(465,313)	18.988%																			
14	Accum Depreciation - General Plant	(408,403)	100.0000%	(6,213)	1.521%	(296)	0.072%	(2,486)	0.609%	(30,833)	7.550%	(159)	0.039%	(86,784)	21.250%																			
15	Accum Depreciation - Intangible	(392,114)	100.0000%	(5,965)	1.521%	(284)	0.072%	(2,387)	0.609%	(29,604)	7.550%	(182)	0.039%	(83,323)	21.250%																			
16	<b>Accum Depreciation &amp; Amortization</b>	(10,943,071)	100.0000%	(164,538)	1.504%	(7,878)	0.072%	(71,271)	0.651%	(824,527)	7.535%	(4,205)	0.038%	(2,312,240)	21.130%																			
17																																		
18	<b>Net Plant In Service</b>	40,653,463	100.0000%	618,139	1.521%	29,469	0.072%	266,691	0.656%	3,071,338	7.555%	15,755	0.039%	8,642,021	21.258%																			
19																																		
20	<b>Plant Held For Future Use</b>	568,442	100.0000%	8,860	1.566%	417	0.075%	4,622	0.828%	42,674	7.642%	221	0.040%	121,375	21.735%																			
21																																		
22	CWIP - Production	534,828	100.0000%	8,516	1.592%	401	0.075%	4,617	0.863%	40,940	7.655%	212	0.040%	116,590	21.800%																			
23	CWIP - Transmission	281,719	100.0000%	4,486	1.592%	211	0.075%	2,432	0.863%	21,565	7.655%	112	0.040%	61,413	21.800%																			
24	CWIP - Distribution	161,122	100.0000%	2,056	1.276%	104	0.064%	0	0.000%	11,631	7.219%	57	0.036%	31,281	19.415%																			
25	CWIP - General & Intangible	114,336	100.0000%	1,739	1.521%	83	0.072%	696	0.609%	8,632	7.550%	44	0.039%	24,296	21.250%																			
26	<b>Construction Work in Progress</b>	1,092,004	100.0000%	16,797	1.538%	798	0.073%	7,744	0.709%	82,768	7.579%	425	0.039%	233,581	21.390%																			
27																																		
28	<b>Total Utility Plant</b>	42,303,909	100.0000%	643,796	1.522%	30,884	0.073%	279,058	0.660%	3,196,780	7.557%	16,402	0.039%	8,996,976	21.267%																			
29																																		
30	Working Capital - Current & Accrued Assets	1,164,002	100.0000%	17,739	1.524%	844	0.073%	7,412	0.637%	87,950	7.566%	452	0.039%	247,635	21.274%																			
31	Working Capital - Other Non-Current Assets	197,800	100.0000%	3,075	1.554%	145	0.074%	1,433	0.724%	15,030	7.598%	78	0.039%	42,537	21.505%																			
32	Working Capital - Deferred Debits	876,059	100.0000%	13,335	1.522%	634	0.072%	5,356	0.611%	66,162	7.551%	341	0.039%	186,224	21.257%																			
33	<b>Working Capital - Assets</b>	2,237,861	100.0000%	34,148	1.526%	1,624	0.073%	14,201	0.635%	169,132	7.558%	870	0.039%	476,397	21.288%																			
34																																		
35	Working Capital - Other Non-Current Liabilities	(166,818)	100.0000%	(2,544)	1.525%	(121)	0.073%	(1,032)	0.618%	(12,602)	7.555%	(65)	0.039%	(35,493)	21.276%																			
36	Working Capital - Current & Accrued Liabilities	(1,118,890)	100.0000%	(17,055)	1.524%	(812)	0.073%	(7,008)	0.628%	(84,546)	7.556%	(435)	0.039%	(238,114)	21.281%																			
37	Working Capital - Deferred Credits	(154,366)	100.0000%	(2,358)	1.528%	(112)	0.073%	(967)	0.627%	(11,688)	7.559%	(60)	0.039%	(32,878)	21.299%																			
38	<b>Working Capital - Liabilities</b>	(1,440,074)	100.0000%	(21,957)	1.525%	(1,045)	0.073%	(9,008)	0.626%	(108,816)	7.566%	(560)	0.039%	(306,485)	21.283%																			
39																																		
40	<b>Working Capital - Net</b>	797,787	100.0000%	12,191	1.528%	580	0.073%	5,193	0.651%	60,316	7.560%	310	0.039%	169,911	21.298%																			
41																																		
42	<b>Total Rate Base</b>	43,101,696	100.0000%	655,987	1.522%	31,264	0.073%	284,251	0.659%	3,257,095	7.557%	16,712	0.039%	9,166,888	21.268%																			
43																																		
44																																		

Supporting Schedules: B-1

Recap Schedules: E-1

COST OF SERVICE STUDY - ALLOCATION OF RATE BASE COMPONENTS TO RATE SCHEDULE

Schedule E-3a (WITH RSAM AND MDS)  
2023 SUBSEQUENT YEAR ADJUSTMENT

FLORIDA PUBLIC SERVICE COMMISSION

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

DOCKET NO.: 20210015-EI

EXPLANATION: For each cost of service study filed, provide the allocation of rate base components as listed below to rate schedules.

Type of Data Shown:  
 - Projected Test Year Ended \_\_\_/\_\_\_/\_\_\_  
 - Prior Year Ended \_\_\_/\_\_\_/\_\_\_  
 - Historical Test Year Ended \_\_\_/\_\_\_/\_\_\_  
 X Proj. Subsequent Year Ended 12/31/23  
 Witness: Tara B. DuBose

(\$000 WHERE APPLICABLE)

Line No.	Methodologies: 12CP and 1/13th; w/ MDS	(2)		(3)		(4)		(5)		(6)		(7)		(8)		(9)		(10)		(11)		(12)		(13)		(14)		(15)	
		Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent
1	<b>Energy</b>																												
2	Plant In Service - Steam	86,278	100.0000%	1,784	2.068%	80	0.092%	1,058	1.226%	5,967	6.916%	49	0.057%	20,095	23.291%														
3	Plant In Service - Nuclear	634,824	100.0000%	13,129	2.068%	585	0.092%	7,783	1.226%	43,905	6.916%	363	0.057%	147,858	23.291%														
4	Plant In Service - Other Production	1,565,796	100.0000%	32,384	2.068%	1,443	0.092%	19,197	1.226%	108,292	6.916%	886	0.057%	364,692	23.291%														
5	Plant In Service - Transmission	481,654	100.0000%	1,006	2.068%	45	0.092%	597	1.226%	3,365	6.916%	28	0.057%	11,332	23.291%														
6	Plant In Service - General	1,071,701	100.0000%	22,085	2.061%	984	0.092%	13,091	1.222%	74,145	6.918%	611	0.057%	249,079	23.241%														
7	Plant In Service - Intangible	758,963	100.0000%	15,640	2.061%	697	0.092%	9,271	1.222%	52,508	6.918%	433	0.057%	176,394	23.241%														
8	<b>Electric Plant In Service</b>	4,166,216	100.0000%	86,029	2.065%	3,834	0.092%	50,966	1.224%	288,182	6.917%	2,381	0.057%	969,450	23.269%														
9	Accum Depreciation - Production	(509,413)	100.0000%	(10,536)	2.068%	(469)	0.092%	(6,245)	1.226%	(35,231)	6.916%	(292)	0.057%	(118,648)	23.291%														
10	Accum Depreciation - Transmission	(8,986)	100.0000%	(186)	2.068%	(8)	0.092%	(110)	1.226%	(622)	6.916%	(5)	0.057%	(2,095)	23.291%														
11	Accum Depreciation - General Plant	(353,660)	100.0000%	(7,288)	2.061%	(325)	0.092%	(4,320)	1.222%	(24,468)	6.918%	(202)	0.057%	(82,196)	23.241%														
12	Accum Depreciation - Intangible	(339,555)	100.0000%	(6,997)	2.061%	(312)	0.092%	(4,148)	1.222%	(23,492)	6.918%	(194)	0.057%	(78,917)	23.241%														
13	<b>Accum Depreciation &amp; Amortization</b>	(1,211,624)	100.0000%	(25,007)	2.064%	(1,114)	0.092%	(14,824)	1.223%	(83,813)	6.917%	(692)	0.057%	(281,857)	23.263%														
14	<b>Net Plant In Service</b>	2,954,592	100.0000%	61,022	2.065%	2,719	0.092%	36,173	1.224%	204,369	6.917%	1,689	0.057%	687,593	23.272%														
15	<b>Plant Held For Future Use</b>	42,581	100.0000%	881	2.068%	39	0.092%	522	1.226%	2,945	6.916%	24	0.057%	9,917	23.291%														
16	CWIP - Production	44,569	100.0000%	922	2.068%	41	0.092%	546	1.226%	3,082	6.916%	26	0.057%	10,381	23.291%														
17	CWIP - General & Intangible	99,010	100.0000%	2,040	2.061%	91	0.092%	1,209	1.222%	6,850	6.918%	56	0.057%	23,011	23.241%														
18	<b>Construction Work In Progress</b>	143,579	100.0000%	2,962	2.063%	132	0.092%	1,756	1.223%	9,932	6.918%	82	0.057%	33,392	23.257%														
19	<b>Net Nuclear Fuel</b>	676,128	100.0000%	13,984	2.068%	623	0.092%	8,289	1.226%	46,762	6.916%	387	0.057%	157,478	23.291%														
20	<b>Total Utility Plant</b>	3,816,880	100.0000%	78,848	2.066%	3,514	0.092%	46,740	1.225%	264,008	6.917%	2,183	0.057%	888,380	23.275%														
21	Working Capital - Current & Accrued Assets	663,102	100.0000%	13,582	2.048%	605	0.091%	8,051	1.214%	45,902	6.922%	376	0.057%	153,563	23.158%														
22	Working Capital - Other Non-Current Assets	82,956	100.0000%	1,662	2.004%	74	0.089%	985	1.189%	5,754	6.936%	46	0.055%	18,967	22.864%														
23	Working Capital - Deferred Debits	731,192	100.0000%	15,014	2.053%	669	0.092%	8,900	1.217%	50,604	6.921%	416	0.057%	169,585	23.193%														
24	<b>Working Capital - Assets</b>	1,477,250	100.0000%	30,258	2.048%	1,348	0.091%	17,937	1.214%	102,260	6.922%	838	0.057%	342,115	23.159%														
25	Working Capital - Other Non-Current Liabilities	(125,296)	100.0000%	(2,545)	2.031%	(113)	0.091%	(1,508)	1.204%	(8,680)	6.928%	(70)	0.056%	(28,873)	23.044%														
26	Working Capital - Current & Accrued Liabilities	(599,099)	100.0000%	(11,981)	2.000%	(534)	0.089%	(7,102)	1.186%	(41,563)	6.938%	(332)	0.055%	(136,819)	22.837%														
27	Working Capital - Deferred Credits	(101,136)	100.0000%	(2,021)	1.988%	(90)	0.089%	(1,198)	1.184%	(7,017)	6.938%	(56)	0.055%	(23,085)	22.826%														
28	<b>Working Capital - Liabilities</b>	(825,531)	100.0000%	(16,547)	2.004%	(737)	0.089%	(9,809)	1.188%	(57,260)	6.936%	(458)	0.055%	(188,777)	22.867%														
29	<b>Working Capital - Net</b>	651,719	100.0000%	13,711	2.104%	611	0.094%	8,128	1.247%	45,000	6.905%	380	0.058%	153,338	23.528%														
30	<b>Total Rate Base</b>	4,468,598	100.0000%	92,560	2.071%	4,125	0.092%	54,868	1.228%	309,008	6.915%	2,562	0.057%	1,041,718	23.312%														
31																													
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COST OF SERVICE STUDY - ALLOCATION OF RATE BASE COMPONENTS TO RATE SCHEDULE

Schedule E-3a (WITH RSAM AND MDS)  
 2023 SUBSEQUENT YEAR ADJUSTMENT

FLORIDA PUBLIC SERVICE COMMISSION

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

DOCKET NO.: 20210015-EI

EXPLANATION: For each cost of service study filed, provide the allocation  
 of rate base components as listed below to rate schedules.

Type of Data Shown:

- Projected Test Year Ended \_\_\_/\_\_\_/\_\_\_  
 - Prior Year Ended \_\_\_/\_\_\_/\_\_\_  
 - Historical Test Year Ended \_\_\_/\_\_\_/\_\_\_  
 X Proj. Subsequent Year Ended 12/31/23  
 Witness: Tara B. DuBose

(\$000 WHERE APPLICABLE)

Line No.	Methodologies: 12CP and 1/13th; w/ MDS	(2)		(3)		(4)		(5)		(6)		(7)		(8)		(9)		(10)		(11)		(12)		(13)		(14)		(15)	
		Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent
1	<b>Customer</b>																												
2	Plant in Service - Transmission	8,450	100.0000%	0	0.0000%	0	0.0000%	0	0.0000%	0	0.0000%	0	0.0000%	0	0.0000%	0	0.0000%	0	0.0000%	0	0.0000%	0	0.0000%	0	0.0000%	0	0.0000%	0	0.0000%
3	Plant in Service - Distribution	13,414,469	100.0000%	3,488	0.0266%	449	0.0033%	627	0.0046%	1,260,179	9.3944%	22,156	0.1657%	296,633	2.2111%	22,156	0.1657%	296,633	2.2111%	1,260,179	9.3944%	22,156	0.1657%	296,633	2.2111%	22,156	0.1657%	296,633	2.2111%
4	Plant in Service - General	537,044	100.0000%	99	0.0185%	14	0.0033%	33	0.0061%	49,811	9.2755%	922	0.1722%	11,140	2.0744%	922	0.1722%	11,140	2.0744%	49,811	9.2755%	922	0.1722%	11,140	2.0744%	922	0.1722%	11,140	2.0744%
5	Plant in Service - Intangible	380,328	100.0000%	70	0.0185%	10	0.0033%	23	0.0061%	35,275	9.2755%	653	0.1722%	7,889	2.0744%	653	0.1722%	7,889	2.0744%	35,275	9.2755%	653	0.1722%	7,889	2.0744%	653	0.1722%	7,889	2.0744%
6	<b>Electric Plant in Service</b>	14,340,289	100.0000%	3,657	0.0256%	472	0.0033%	3,809	0.0266%	1,345,265	9.3811%	23,731	0.1657%	315,663	2.2011%	23,731	0.1657%	315,663	2.2011%	1,345,265	9.3811%	23,731	0.1657%	315,663	2.2011%	23,731	0.1657%	315,663	2.2011%
7																													
8	Accum Depreciation - Transmission	(1,290)	100.0000%	0	0.0000%	0	0.0000%	(477)	36.987%	0	0.0000%	0	0.0000%	0	0.0000%	0	0.0000%	0	0.0000%	0	0.0000%	0	0.0000%	0	0.0000%	0	0.0000%	0	0.0000%
9	Accum Depreciation - Distribution	(3,354,361)	100.0000%	(1,618)	0.048%	(188)	0.0066%	(316)	0.009%	(318,484)	9.495%	(5,591)	0.167%	(93,414)	2.785%	(5,591)	0.167%	(93,414)	2.785%	(318,484)	9.495%	(5,591)	0.167%	(93,414)	2.785%	(5,591)	0.167%	(93,414)	2.785%
10	Accum Depreciation - General Plant	(177,224)	100.0000%	(33)	0.0185%	(5)	0.0033%	(11)	0.0061%	(16,437)	9.2755%	(304)	0.1722%	(3,676)	2.0744%	(304)	0.1722%	(3,676)	2.0744%	(16,437)	9.2755%	(304)	0.1722%	(3,676)	2.0744%	(304)	0.1722%	(3,676)	2.0744%
11	Accum Depreciation - Intangible	(170,156)	100.0000%	(31)	0.0185%	(4)	0.0033%	(10)	0.0061%	(15,782)	9.2755%	(282)	0.1722%	(3,530)	2.0744%	(282)	0.1722%	(3,530)	2.0744%	(15,782)	9.2755%	(282)	0.1722%	(3,530)	2.0744%	(282)	0.1722%	(3,530)	2.0744%
12	<b>Accum Depreciation &amp; Amortization</b>	(3,703,031)	100.0000%	(1,682)	0.045%	(197)	0.0055%	(815)	0.022%	(350,713)	9.471%	(6,188)	0.167%	(100,620)	2.717%	(6,188)	0.167%	(100,620)	2.717%	(350,713)	9.471%	(6,188)	0.167%	(100,620)	2.717%	(6,188)	0.167%	(100,620)	2.717%
13																													
14	<b>Net Plant in Service</b>	10,637,258	100.0000%	1,975	0.019%	275	0.0033%	2,994	0.028%	994,562	9.350%	17,543	0.165%	215,043	2.022%	17,543	0.165%	215,043	2.022%	994,562	9.350%	17,543	0.165%	215,043	2.022%	17,543	0.165%	215,043	2.022%
15																													
16	<b>Plant Held For Future Use</b>	252	100.0000%	0	0.017%	0	0.002%	10	3.811%	21	8.321%	0	0.154%	5	1.861%	0	0.154%	5	1.861%	21	8.321%	0	0.154%	5	1.861%	0	0.154%	5	1.861%
17																													
18	CWIP - Transmission	247	100.0000%	0	0.0000%	0	0.0000%	91	36.987%	0	0.0000%	0	0.0000%	0	0.0000%	0	0.0000%	0	0.0000%	0	0.0000%	0	0.0000%	0	0.0000%	0	0.0000%	0	0.0000%
19	CWIP - Distribution	169,341	100.0000%	7	0.004%	2	0.001%	0	0.0000%	15,756	9.304%	277	0.164%	2,796	1.651%	277	0.164%	2,796	1.651%	15,756	9.304%	277	0.164%	2,796	1.651%	277	0.164%	2,796	1.651%
20	CWIP - General & Intangible	49,615	100.0000%	9	0.0185%	1	0.0033%	3	0.0061%	4,602	9.2755%	85	0.1722%	1,029	2.0744%	85	0.1722%	1,029	2.0744%	4,602	9.2755%	85	0.1722%	1,029	2.0744%	85	0.1722%	1,029	2.0744%
21	<b>Construction Work in Progress</b>	219,203	100.0000%	16	0.007%	3	0.001%	94	0.043%	20,358	9.287%	363	0.165%	3,825	1.745%	363	0.165%	3,825	1.745%	20,358	9.287%	363	0.165%	3,825	1.745%	363	0.165%	3,825	1.745%
22																													
23	<b>Total Utility Plant</b>	10,856,713	100.0000%	1,992	0.018%	278	0.0033%	3,098	0.029%	1,014,931	9.348%	17,906	0.165%	218,872	2.016%	17,906	0.165%	218,872	2.016%	1,014,931	9.348%	17,906	0.165%	218,872	2.016%	17,906	0.165%	218,872	2.016%
24																													
25	Working Capital - Current & Accrued Assets	417,673	100.0000%	87	0.021%	12	0.0033%	51	0.012%	39,086	9.358%	689	0.167%	8,744	2.094%	689	0.167%	8,744	2.094%	39,086	9.358%	689	0.167%	8,744	2.094%	689	0.167%	8,744	2.094%
26	Working Capital - Other Non-Current Assets	46,909	100.0000%	9	0.019%	1	0.0033%	3	0.007%	4,386	9.349%	79	0.168%	963	2.053%	79	0.168%	963	2.053%	4,386	9.349%	79	0.168%	963	2.053%	79	0.168%	963	2.053%
27	Working Capital - Deferred Debits	376,203	100.0000%	70	0.019%	10	0.0033%	23	0.0061%	34,932	9.285%	644	0.171%	7,792	2.071%	644	0.171%	7,792	2.071%	34,932	9.285%	644	0.171%	7,792	2.071%	644	0.171%	7,792	2.071%
28	<b>Working Capital - Assets</b>	840,785	100.0000%	165	0.020%	23	0.0033%	77	0.009%	78,403	9.325%	1,422	0.169%	17,499	2.081%	1,422	0.169%	17,499	2.081%	78,403	9.325%	1,422	0.169%	17,499	2.081%	1,422	0.169%	17,499	2.081%
29																													
30	Working Capital - Other Non-Current Liabilities	(69,626)	100.0000%	(13)	0.019%	(2)	0.0033%	(4)	0.006%	(6,485)	9.314%	(118)	0.170%	(1,436)	2.063%	(118)	0.170%	(1,436)	2.063%	(6,485)	9.314%	(118)	0.170%	(1,436)	2.063%	(118)	0.170%	(1,436)	2.063%
31	Working Capital - Current & Accrued Liabilities	(420,878)	100.0000%	(79)	0.019%	(11)	0.0033%	(40)	0.009%	(39,347)	9.349%	(705)	0.168%	(8,602)	2.044%	(705)	0.168%	(8,602)	2.044%	(39,347)	9.349%	(705)	0.168%	(8,602)	2.044%	(705)	0.168%	(8,602)	2.044%
32	Working Capital - Deferred Credits	(62,292)	100.0000%	(12)	0.019%	(2)	0.0033%	(4)	0.007%	(5,824)	9.349%	(105)	0.168%	(1,219)	2.053%	(105)	0.168%	(1,219)	2.053%	(5,824)	9.349%	(105)	0.168%	(1,219)	2.053%	(105)	0.168%	(1,219)	2.053%
33	<b>Working Capital - Liabilities</b>	(552,796)	100.0000%	(104)	0.019%	(15)	0.0033%	(48)	0.009%	(51,656)	9.344%	(928)	0.168%	(11,317)	2.047%	(928)	0.168%	(11,317)	2.047%	(51,656)	9.344%	(928)	0.168%	(11,317)	2.047%	(928)	0.168%	(11,317)	2.047%
34																													
35	<b>Working Capital - Net</b>	287,989	100.0000%	61	0.021%	8	0.0033%	29	0.010%	26,747	9.288%	484	0.171%	6,182	2.147%	484	0.171%	6,182	2.147%	26,747	9.288%	484	0.171%	6,182	2.147%	484	0.171%	6,182	2.147%
36																													
37	<b>Total Rate Base</b>	11,144,702	100.0000%	2,053	0.018%	286	0.0033%	3,127	0.028%	1,041,678	9.347%	18,400	0.165%	225,054	2.019%	18,400	0.165%	225,054	2.019%	1,041,678	9.347%	18,400	0.165%	225,054	2.019%	18,400	0.165%	225,054	2.019%
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COST OF SERVICE STUDY - ALLOCATION OF RATE BASE COMPONENTS TO RATE SCHEDULE

Schedule E-3a (WITH RSAM AND MDS)  
 2023 SUBSEQUENT YEAR ADJUSTMENT

FLORIDA PUBLIC SERVICE COMMISSION

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

DOCKET NO.: 20210015-EI

EXPLANATION: For each cost of service study filed, provide the allocation of rate base components as listed below to rate schedules.

Type of Data Shown:  
 - Projected Test Year Ended \_\_\_/\_\_\_/\_\_\_  
 - Prior Year Ended \_\_\_/\_\_\_/\_\_\_  
 - Historical Test Year Ended \_\_\_/\_\_\_/\_\_\_  
 X Proj. Subsequent Year Ended 12/31/23  
 Witness: Tara B. DuBoise

(\$000 WHERE APPLICABLE)

Line No.	Methodologies: 12CP and 1/13th; w/ MDS	(2)		(3)		(4)		(5)		(6)		(7)		(8)		(9)		(10)		(11)		(12)		(13)		(14)		(15)		
		Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	
1	<b>Lighting</b>																													
2	Plant In Service - Distribution	957,714	100.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	
3	Plant In Service - General	39,136	100.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	
4	Plant In Service - Intangible	27,716	100.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	
5	<b>Electric Plant In Service</b>	1,024,566	100.000%		0.000%		0.000%		0.000%		0.000%		0.000%		0.000%		0.000%		0.000%		0.000%		0.000%		0.000%		0.000%		0.000%	
6	Accum Depreciation - Distribution	(146,402)	100.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	
8	Accum Depreciation - General Plant	(12,915)	100.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	
9	Accum Depreciation - Intangible	(12,400)	100.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	
10	<b>Accum Depreciation &amp; Amortization</b>	(171,717)	100.000%		0.000%		0.000%		0.000%		0.000%		0.000%		0.000%		0.000%		0.000%		0.000%		0.000%		0.000%		0.000%		0.000%	
11	<b>Net Plant In Service</b>	852,849	100.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	
12																														
13																														
14	<b>Plant Held For Future Use</b>	16	100.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	
15																														
16	CWIP - Distribution	13,053	100.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	
17	CWIP - General & Intangible	3,616	100.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	
18	<b>Construction Work in Progress</b>	16,669	100.000%		0.000%		0.000%		0.000%		0.000%		0.000%		0.000%		0.000%		0.000%		0.000%		0.000%		0.000%		0.000%		0.000%	
19																														
20	<b>Total Utility Plant</b>	869,535	100.000%		0.000%		0.000%		0.000%		0.000%		0.000%		0.000%		0.000%		0.000%		0.000%		0.000%		0.000%		0.000%		0.000%	
21																														
22	Working Capital - Current & Accrued Assets	30,186	100.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	
23	Working Capital - Other Non-Current Assets	3,405	100.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	
24	Working Capital - Deferred Debits	27,400	100.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	
25	<b>Working Capital - Assets</b>	60,991	100.000%		0.000%		0.000%		0.000%		0.000%		0.000%		0.000%		0.000%		0.000%		0.000%		0.000%		0.000%		0.000%		0.000%	
26																														
27	Working Capital - Other Non-Current Liabilities	(5,063)	100.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	
28	Working Capital - Current & Accrued Liabilities	(30,646)	100.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	
29	Working Capital - Deferred Credits	(4,522)	100.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	
30	<b>Working Capital - Liabilities</b>	(40,231)	100.000%		0.000%		0.000%		0.000%		0.000%		0.000%		0.000%		0.000%		0.000%		0.000%		0.000%		0.000%		0.000%		0.000%	
31																														
32	<b>Working Capital - Net</b>	20,760	100.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	
33																														
34	<b>Total Rate Base</b>	890,294	100.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	
35																														
37	Note: Totals may not add due to rounding.																													
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COST OF SERVICE STUDY - ALLOCATION OF RATE BASE COMPONENTS TO RATE SCHEDULE

Schedule E-3a (WITH RSAM AND MDS)  
2023 SUBSEQUENT YEAR ADJUSTMENT

FLORIDA PUBLIC SERVICE COMMISSION

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

DOCKET NO.: 20210015-EI

EXPLANATION: For each cost of service study filed, provide the allocation of rate base components as listed below to rate schedules.

(\$000 WHERE APPLICABLE)

Type of Data Shown:  
 - Projected Test Year Ended \_\_\_/\_\_\_/\_\_\_  
 - Prior Year Ended \_\_\_/\_\_\_/\_\_\_  
 - Historical Test Year Ended \_\_\_/\_\_\_/\_\_\_  
 X Proj. Subsequent Year Ended 12/31/23  
 Witness: Tara B. DuBose

Line No.	Methodologies: 12CP and 1/13th; w/ MDS	(2)		(3)		(4)		(5)		(6)		(7)		(8)		(9)		(10)		(11)		(12)		(13)		(14)		(15)	
		Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent
1	<b>Total Retail</b>	89,872	8.013%	28,955	2.582%	6,962	0.621%	672	0.060%	62	0.006%	58	0.005%	633,187	56.453%														
2	Plant In Service - Steam	661,266	8.013%	213,044	2.582%	51,223	0.621%	4,945	0.060%	458	0.006%	423	0.005%	4,658,922	56.453%														
3	Plant In Service - Nuclear	1,631,015	8.013%	525,474	2.582%	126,342	0.621%	12,197	0.060%	1,130	0.006%	1,044	0.005%	11,491,244	56.453%														
4	Plant In Service - Other Production	819,202	7.972%	280,648	2.537%	65,359	0.636%	6,089	0.059%	35	0.000%	504	0.005%	5,820,650	56.646%														
5	Plant In Service - Transmission	864,425	3.300%	239,901	0.916%	213	0.001%	6,516	0.025%	196,695	0.751%	3,700	0.014%	19,080,160	72.843%														
6	Plant In Service - Distribution	187,498	6.498%	63,372	2.196%	13,655	0.473%	1,455	0.050%	3,594	0.125%	250	0.009%	1,763,158	61.105%														
7	Plant In Service - General	132,783	6.498%	44,879	2.196%	9,670	0.473%	1,031	0.050%	2,545	0.125%	177	0.009%	1,248,643	61.105%														
8	Plant In Service - Intangible	4,386,062	6.166%	1,376,274	1.935%	273,423	0.384%	32,904	0.046%	204,520	0.288%	6,155	0.009%	44,695,964	62.839%														
9	<b>Electric Plant In Service</b>	(530,631)	8.013%	(170,957)	2.582%	(41,104)	0.621%	(3,968)	0.060%	(368)	0.006%	(340)	0.005%	(3,738,540)	56.453%														
10	Accum Depreciation - Production	(126,715)	7.973%	(40,324)	2.537%	(10,106)	0.636%	(942)	0.059%	(6)	0.000%	(78)	0.005%	(900,248)	56.643%														
11	Accum Depreciation - Transmission	(176,041)	2.956%	(48,356)	0.813%	(107)	0.002%	(1,545)	0.026%	(59,879)	1.006%	(999)	0.017%	(4,457,010)	74.891%														
12	Accum Depreciation - Distribution	(61,874)	6.498%	(20,913)	2.196%	(4,506)	0.473%	(480)	0.050%	(1,186)	0.125%	(82)	0.009%	(581,840)	61.105%														
13	Accum Depreciation - General Plant	(59,406)	6.498%	(20,079)	2.196%	(4,326)	0.473%	(461)	0.050%	(1,139)	0.125%	(79)	0.009%	(588,635)	61.105%														
14	Accum Depreciation - Intangible	(954,668)	5.956%	(300,628)	1.875%	(60,149)	0.375%	(7,396)	0.046%	(62,578)	0.390%	(1,578)	0.010%	(10,236,272)	63.859%														
15	<b>Accum Depreciation &amp; Amortization</b>	3,431,394	6.228%	1,075,646	1.952%	213,273	0.387%	25,508	0.046%	141,942	0.256%	4,577	0.008%	34,459,692	62.542%														
16	<b>Net Plant In Service</b>	48,069	7.994%	15,435	2.567%	3,593	0.598%	360	0.060%	53	0.009%	36	0.006%	340,421	56.615%														
17	<b>Plant Held For Future Use</b>	46,425	8.013%	14,957	2.582%	3,596	0.621%	347	0.060%	32	0.006%	30	0.005%	327,088	56.453%														
18	CWIP - Production	22,472	7.970%	7,144	2.534%	1,796	0.637%	167	0.059%	0	0.000%	14	0.005%	159,757	56.658%														
19	CWIP - Transmission	11,688	3.403%	3,234	0.941%	0	0.000%	76	0.022%	2,681	0.780%	38	0.011%	249,472	72.623%														
20	CWIP - Distribution	17,322	6.498%	5,855	2.196%	1,261	0.473%	134	0.050%	332	0.125%	23	0.009%	162,891	61.105%														
21	CWIP - General & Intangible	97,908	6.654%	31,190	2.120%	6,654	0.452%	725	0.049%	3,045	0.207%	104	0.007%	899,209	61.110%														
22	<b>Construction Work In Progress</b>	57,098	8.445%	21,158	3.129%	5,276	0.780%	458	0.066%	488	0.072%	53	0.008%	361,021	53.395%														
23	<b>Net Nuclear Fuel</b>	3,634,468	6.283%	1,143,428	1.977%	228,797	0.396%	27,051	0.047%	145,528	0.252%	4,771	0.008%	36,060,342	62.337%														
24	<b>Total Utility Plant</b>	146,921	6.456%	48,783	2.144%	10,379	0.456%	1,131	0.050%	3,574	0.157%	195	0.009%	1,396,564	61.388%														
25	Working Capital - Current & Accrued Assets	22,454	6.782%	7,410	2.238%	1,637	0.495%	172	0.052%	284	0.089%	25	0.008%	199,769	60.340%														
26	Working Capital - Other Non-Current Assets	130,221	6.476%	43,938	2.185%	9,449	0.470%	1,010	0.050%	2,490	0.124%	174	0.009%	1,230,495	61.193%														
27	Working Capital - Deferred Debits	299,585	6.489%	100,131	2.169%	21,465	0.465%	2,313	0.050%	6,368	0.138%	394	0.009%	2,826,828	61.228%														
28	<b>Working Capital - Assets</b>	(23,524)	6.413%	(7,898)	2.153%	(1,889)	0.460%	(182)	0.050%	(446)	0.122%	(32)	0.009%	(225,369)	61.441%														
29	Working Capital - Current & Accrued Liabilities	(136,955)	6.313%	(45,266)	2.086%	(9,482)	0.437%	(1,051)	0.048%	(3,012)	0.139%	(185)	0.009%	(1,343,204)	61.913%														
30	Working Capital - Other Non-Current Liabilities	(20,417)	6.334%	(6,811)	2.113%	(1,446)	0.449%	(158)	0.049%	(384)	0.119%	(27)	0.009%	(199,047)	61.755%														
31	Working Capital - Deferred Credits	(180,895)	6.328%	(59,975)	2.098%	(12,617)	0.441%	(1,391)	0.049%	(3,842)	0.134%	(244)	0.009%	(1,767,620)	61.834%														
32	<b>Working Capital - Liabilities</b>	118,700	6.751%	40,155	2.284%	8,848	0.503%	922	0.052%	2,516	0.143%	149	0.008%	1,059,208	60.242%														
33	<b>Working Capital - Net</b>	3,753,168	6.297%	1,183,583	1.966%	237,645	0.399%	27,972	0.047%	148,044	0.248%	4,920	0.008%	37,119,550	62.276%														
34	<b>Total Rate Base</b>																												



COST OF SERVICE STUDY - ALLOCATION OF RATE BASE COMPONENTS TO RATE SCHEDULE

Schedule E-3a (WITH RSAM AND MDS)  
 2023 SUBSEQUENT YEAR ADJUSTMENT

FLORIDA PUBLIC SERVICE COMMISSION

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

DOCKET NO.: 20210015-EI

EXPLANATION: For each cost of service study filed, provide the allocation of rate base components as listed below to rate schedules.

Type of Data Shown:  
 - Projected Test Year Ended \_\_\_/\_\_\_/\_\_\_  
 - Prior Year Ended \_\_\_/\_\_\_/\_\_\_  
 - Historical Test Year Ended \_\_\_/\_\_\_/\_\_\_  
 X Proj. Subsequent Year Ended 12/31/23  
 Witness: Tara B. DuBose

(\$000 WHERE APPLICABLE)

Line No.	Methodologies: 12CP and 1/13th; w/ MDS	(2)		(3)		(4)		(5)		(6)		(7)		(8)		(9)		(10)		(11)		(12)		(13)		(14)		(15)	
		Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent
1	<b>Demand</b>																												
2	Plant In Service - Steam	82,586	7.977%	26,255	2.536%	6,288	0.607%	614	0.059%	0	0.000%	0	0.000%	51	0.005%	587,119	0.005%	51	0.005%	587,119	0.005%	51	0.005%	587,119	0.005%	51	0.005%	587,119	0.005%
3	Plant In Service - Nuclear	607,656	7.977%	193,179	2.536%	46,270	0.607%	4,515	0.059%	0	0.000%	0	0.000%	373	0.005%	4,319,955	0.005%	373	0.005%	4,319,955	0.005%	373	0.005%	4,319,955	0.005%	373	0.005%	4,319,955	0.005%
4	Plant In Service - Other Production	1,498,786	7.977%	476,477	2.536%	114,124	0.607%	11,135	0.059%	0	0.000%	0	0.000%	920	0.005%	10,655,182	0.005%	920	0.005%	10,655,182	0.005%	920	0.005%	10,655,182	0.005%	920	0.005%	10,655,182	0.005%
5	Plant In Service - Transmission	815,093	7.977%	259,125	2.536%	62,065	0.607%	6,056	0.059%	0	0.000%	0	0.000%	500	0.005%	5,794,671	0.005%	500	0.005%	5,794,671	0.005%	500	0.005%	5,794,671	0.005%	500	0.005%	5,794,671	0.005%
6	Plant In Service - Distribution	851,192	7.200%	236,885	2.004%	0	0.000%	5,538	0.047%	0	0.000%	0	0.000%	2,552	0.022%	7,342,537	0.022%	2,552	0.022%	7,342,537	0.022%	2,552	0.022%	7,342,537	0.022%	2,552	0.022%	7,342,537	0.022%
7	Plant In Service - General	96,871	7.827%	29,871	2.414%	5,301	0.428%	706	0.057%	0	0.000%	333	0.027%	130	0.010%	717,522	0.010%	130	0.010%	717,522	0.010%	130	0.010%	717,522	0.010%	130	0.010%	717,522	0.010%
8	Plant In Service - Intangible	68,603	7.827%	21,154	2.414%	3,754	0.428%	500	0.057%	0	0.000%	236	0.027%	92	0.010%	508,138	0.010%	92	0.010%	508,138	0.010%	92	0.010%	508,138	0.010%	92	0.010%	508,138	0.010%
9	<b>Electric Plant In Service</b>	4,020,786	7.793%	1,242,946	2.409%	237,802	0.461%	29,063	0.056%	10,936	0.021%	4,618	0.009%	29,925,124	0.009%	29,925,124	0.009%	4,618	0.009%	29,925,124	0.009%	4,618	0.009%	29,925,124	0.009%	4,618	0.009%	29,925,124	0.009%
10																													
11	Accum Depreciation - Production	(487,612)	7.977%	(155,016)	2.536%	(37,129)	0.607%	(3,623)	0.059%	0	0.000%	0	0.000%	(299)	0.005%	(3,466,537)	0.005%	(299)	0.005%	(3,466,537)	0.005%	(299)	0.005%	(3,466,537)	0.005%	(299)	0.005%	(3,466,537)	0.005%
12	Accum Depreciation - Transmission	(125,955)	7.977%	(40,042)	2.536%	(9,591)	0.607%	(936)	0.059%	0	0.000%	0	0.000%	(77)	0.005%	(895,444)	0.005%	(77)	0.005%	(895,444)	0.005%	(77)	0.005%	(895,444)	0.005%	(77)	0.005%	(895,444)	0.005%
13	Accum Depreciation - Distribution	(171,115)	6.983%	(46,939)	1.915%	0	0.000%	(1,063)	0.043%	(2,075)	0.085%	(490)	0.020%	(1,543,792)	0.020%	(1,543,792)	0.020%	(490)	0.020%	(1,543,792)	0.020%	(490)	0.020%	(1,543,792)	0.020%	(490)	0.020%	(1,543,792)	0.020%
14	Accum Depreciation - General Plant	(31,967)	7.827%	(9,857)	2.414%	(1,749)	0.428%	(233)	0.057%	(110)	0.027%	(43)	0.010%	(236,781)	0.010%	(236,781)	0.010%	(43)	0.010%	(236,781)	0.010%	(43)	0.010%	(236,781)	0.010%	(43)	0.010%	(236,781)	0.010%
15	Accum Depreciation - Intangible	(30,692)	7.827%	(9,464)	2.414%	(1,680)	0.428%	(224)	0.057%	(106)	0.027%	(41)	0.010%	(227,338)	0.010%	(227,338)	0.010%	(41)	0.010%	(227,338)	0.010%	(41)	0.010%	(227,338)	0.010%	(41)	0.010%	(227,338)	0.010%
16	<b>Accum Depreciation &amp; Amortization</b>	(847,342)	7.743%	(261,319)	2.388%	(50,149)	0.458%	(6,076)	0.056%	(2,290)	0.021%	(950)	0.009%	(6,369,892)	0.009%	(6,369,892)	0.009%	(950)	0.009%	(6,369,892)	0.009%	(950)	0.009%	(6,369,892)	0.009%	(950)	0.009%	(6,369,892)	0.009%
17																													
18	<b>Net Plant In Service</b>	3,173,444	7.806%	981,627	2.415%	187,654	0.462%	23,985	0.057%	8,645	0.021%	3,667	0.009%	23,555,232	0.009%	23,555,232	0.009%	3,667	0.009%	23,555,232	0.009%	3,667	0.009%	23,555,232	0.009%	3,667	0.009%	23,555,232	0.009%
19																													
20	<b>Plant Held For Future Use</b>	44,473	7.964%	14,102	2.525%	3,252	0.582%	331	0.059%	22	0.004%	33	0.006%	317,486	0.006%	317,486	0.006%	33	0.006%	317,486	0.006%	33	0.006%	317,486	0.006%	33	0.006%	317,486	0.006%
21																													
22	CWIP - Production	42,662	7.977%	13,562	2.536%	3,248	0.607%	317	0.059%	0	0.000%	0	0.000%	26	0.005%	303,290	0.005%	26	0.005%	303,290	0.005%	26	0.005%	303,290	0.005%	26	0.005%	303,290	0.005%
23	CWIP - Transmission	22,472	7.977%	7,144	2.536%	1,711	0.607%	167	0.059%	0	0.000%	0	0.000%	14	0.005%	159,757	0.005%	14	0.005%	159,757	0.005%	14	0.005%	159,757	0.005%	14	0.005%	159,757	0.005%
24	CWIP - Distribution	11,602	7.200%	3,229	2.004%	0	0.000%	75	0.047%	141	0.088%	35	0.022%	100,077	0.022%	100,077	0.022%	35	0.022%	100,077	0.022%	35	0.022%	100,077	0.022%	35	0.022%	100,077	0.022%
25	CWIP - General & Intangible	8,950	7.827%	2,760	2.414%	490	0.428%	65	0.057%	31	0.027%	12	0.010%	66,289	0.010%	66,289	0.010%	12	0.010%	66,289	0.010%	12	0.010%	66,289	0.010%	12	0.010%	66,289	0.010%
26	<b>Construction Work in Progress</b>	85,685	7.847%	26,695	2.445%	5,449	0.499%	625	0.057%	172	0.016%	87	0.008%	629,414	0.008%	629,414	0.008%	87	0.008%	629,414	0.008%	87	0.008%	629,414	0.008%	87	0.008%	629,414	0.008%
27																													
28	<b>Total Utility Plant</b>	3,303,602	7.809%	1,022,424	2.417%	196,355	0.464%	23,940	0.057%	8,839	0.021%	3,787	0.009%	24,502,131	0.009%	24,502,131	0.009%	3,787	0.009%	24,502,131	0.009%	3,787	0.009%	24,502,131	0.009%	3,787	0.009%	24,502,131	0.009%
29																													
30	Working Capital - Current & Accrued Assets	91,087	7.825%	28,159	2.419%	5,216	0.448%	663	0.057%	276	0.024%	113	0.010%	674,107	0.010%	674,107	0.010%	113	0.010%	674,107	0.010%	113	0.010%	674,107	0.010%	113	0.010%	674,107	0.010%
31	Working Capital - Other Non-Current Assets	15,623	7.898%	4,887	2.471%	1,008	0.510%	115	0.059%	29	0.015%	16	0.008%	113,514	0.008%	113,514	0.008%	16	0.008%	113,514	0.008%	16	0.008%	113,514	0.008%	16	0.008%	113,514	0.008%
32	Working Capital - Deferred Debits	68,594	7.830%	21,159	2.415%	3,769	0.430%	500	0.057%	234	0.027%	91	0.010%	507,771	0.010%	507,771	0.010%	91	0.010%	507,771	0.010%	91	0.010%	507,771	0.010%	91	0.010%	507,771	0.010%
33	<b>Working Capital - Assets</b>	175,304	7.834%	54,206	2.422%	9,993	0.447%	1,278	0.057%	539	0.024%	220	0.010%	1,295,393	0.010%	1,295,393	0.010%	220	0.010%	1,295,393	0.010%	220	0.010%	1,295,393	0.010%	220	0.010%	1,295,393	0.010%
34																													
35	Working Capital - Other Non-Current Liabilities	(13,072)	7.836%	(4,037)	2.420%	(726)	0.435%	(95)	0.057%	(43)	0.026%	(17)	0.010%	(96,615)	0.010%	(96,615)	0.010%	(17)	0.010%	(96,615)	0.010%	(17)	0.010%	(96,615)	0.010%	(17)	0.010%	(96,615)	0.010%
36	Working Capital - Current & Accrued Liabilities	(87,651)	7.834%	(27,068)	2.419%	(4,931)	0.441%	(636)	0.057%	(280)	0.025%	(112)	0.010%	(647,908)	0.010%	(647,908)	0.010%	(112)	0.010%	(647,908)	0.010%	(112)	0.010%	(647,908)	0.010%	(112)	0.010%	(647,908)	0.010%
37	Working Capital - Deferred Credits	(12,107)	7.843%	(3,743)	2.425%	(681)	0.441%	(88)	0.057%	(39)	0.025%	(16)	0.010%	(89,325)	0.010%	(89,325)	0.010%	(16)	0.010%	(89,325)	0.010%	(16)	0.010%	(89,325)	0.010%	(16)	0.010%	(89,325)	0.010%
38	<b>Working Capital - Liabilities</b>	(112,830)	7.835%	(34,848)	2.420%	(6,338)	0.440%	(822)	0.057%	(382)	0.025%	(145)	0.010%	(833,848)	0.010%	(833,848)	0.010%	(145)	0.010%	(833,848)	0.01								



COST OF SERVICE STUDY - ALLOCATION OF RATE BASE COMPONENTS TO RATE SCHEDULE

Schedule E-3a (WITH RSAM AND MDS)  
2023 SUBSEQUENT YEAR ADJUSTMENT

FLORIDA PUBLIC SERVICE COMMISSION

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

DOCKET NO.: 20210015-EI

EXPLANATION: For each cost of service study filed, provide the allocation of rate base components as listed below to rate schedules.

Type of Data Shown:  
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 X Proj. Subsequent Year Ended 12/31/23  
 Witness: Tara B. DuBose

(\$000 WHERE APPLICABLE)

Line No.	Methodologies: 12CP and 1/13th; w/ MDS	(2)		(3)		(4)		(5)		(6)		(7)		(8)		(9)		(10)		(11)		(12)		(13)		(14)		(15)		
		Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	
1	<b>Energy</b>																													
2	Plant In Service - Steam	7,286	8.445%	2,700	3.129%	673	0.780%	58	0.068%	62	0.072%	7	0.008%	46,068	53.395%															
3	Plant In Service - Nuclear	53,610	8.445%	19,865	3.129%	4,954	0.780%	430	0.068%	458	0.072%	50	0.008%	338,967	53.395%															
4	Plant In Service - Other Production	132,229	8.445%	48,998	3.129%	12,218	0.780%	1,061	0.068%	1,130	0.072%	124	0.008%	836,062	53.395%															
5	Plant In Service - Transmission	4,109	8.445%	1,523	3.129%	380	0.780%	33	0.068%	35	0.072%	4	0.008%	25,979	53.395%															
6	Plant In Service - General	90,182	8.415%	33,416	3.118%	8,332	0.777%	724	0.068%	785	0.073%	84	0.008%	573,354	53.499%															
7	Plant In Service - Intangible	63,865	8.415%	23,664	3.118%	5,901	0.777%	513	0.068%	556	0.073%	60	0.008%	406,041	53.499%															
8	<b>Electric Plant In Service</b>	351,281	8.432%	130,165	3.124%	32,457	0.779%	2,819	0.068%	3,027	0.073%	328	0.008%	2,226,471	53.441%															
9	Accum Depreciation - Production	(43,019)	8.445%	(15,941)	3.129%	(3,975)	0.780%	(345)	0.068%	(368)	0.072%	(40)	0.008%	(272,003)	53.395%															
10	Accum Depreciation - Transmission	(760)	8.445%	(282)	3.129%	(70)	0.780%	(6)	0.068%	(6)	0.072%	(1)	0.008%	(4,804)	53.395%															
11	Accum Depreciation - General Plant	(29,760)	8.415%	(11,027)	3.118%	(2,750)	0.777%	(239)	0.068%	(259)	0.073%	(28)	0.008%	(189,206)	53.499%															
12	Accum Depreciation - Intangible	(28,573)	8.415%	(10,587)	3.118%	(2,640)	0.777%	(229)	0.068%	(249)	0.073%	(27)	0.008%	(181,660)	53.499%															
13	<b>Accum Depreciation &amp; Amortization</b>	(102,112)	8.428%	(37,837)	3.123%	(9,435)	0.779%	(819)	0.068%	(882)	0.073%	(95)	0.008%	(647,673)	53.455%															
14	<b>Net Plant in Service</b>	249,169	8.433%	92,329	3.125%	23,023	0.779%	2,000	0.068%	2,145	0.073%	233	0.008%	1,578,799	53.435%															
15	<b>Plant Held For Future Use</b>	3,596	8.445%	1,332	3.129%	332	0.780%	29	0.068%	31	0.072%	3	0.008%	22,737	53.396%															
16	CWIP - Production	3,764	8.445%	1,395	3.129%	348	0.780%	30	0.068%	32	0.072%	4	0.008%	23,798	53.395%															
17	CWIP - General & Intangible	8,332	8.415%	3,087	3.118%	770	0.777%	67	0.068%	73	0.073%	8	0.008%	52,970	53.499%															
18	<b>Construction Work In Progress</b>	12,095	8.424%	4,482	3.121%	1,118	0.778%	97	0.068%	105	0.073%	11	0.008%	76,768	53.467%															
19	<b>Net Nuclear Fuel</b>	57,098	8.445%	21,158	3.129%	5,276	0.780%	458	0.068%	488	0.072%	53	0.008%	361,021	53.395%															
20	<b>Total Utility Plant</b>	321,959	8.435%	119,301	3.126%	29,748	0.779%	2,584	0.068%	2,769	0.073%	301	0.008%	2,039,324	53.429%															
21	Working Capital - Current & Accrued Assets	55,466	8.365%	20,551	3.099%	5,124	0.773%	445	0.067%	498	0.075%	52	0.008%	355,911	53.674%															
22	Working Capital - Other Non-Current Assets	6,791	8.187%	2,516	3.033%	627	0.756%	54	0.068%	68	0.082%	6	0.008%	45,037	54.290%															
23	Working Capital - Deferred Debits	61,314	8.386%	22,718	3.107%	5,665	0.775%	492	0.067%	544	0.074%	57	0.008%	391,926	53.601%															
24	<b>Working Capital - Assets</b>	123,571	8.365%	45,785	3.099%	11,416	0.773%	992	0.067%	1,110	0.075%	116	0.008%	792,874	53.672%															
25	Working Capital - Other Non-Current Liabilities	(10,394)	8.295%	(3,851)	3.073%	(960)	0.766%	(83)	0.067%	(87)	0.078%	(10)	0.008%	(67,551)	53.913%															
26	Working Capital - Current & Accrued Liabilities	(48,951)	8.171%	(18,132)	3.027%	(4,520)	0.755%	(393)	0.066%	(483)	0.082%	(46)	0.008%	(325,583)	54.345%															
27	Working Capital - Deferred Credits	(8,256)	8.164%	(3,058)	3.024%	(762)	0.754%	(66)	0.065%	(64)	0.083%	(6)	0.008%	(54,988)	54.370%															
28	<b>Working Capital - Liabilities</b>	(67,601)	8.189%	(25,041)	3.033%	(6,243)	0.756%	(542)	0.066%	(674)	0.082%	(63)	0.008%	(448,122)	54.283%															
29	<b>Working Capital - Net</b>	55,970	8.588%	20,744	3.183%	5,173	0.794%	449	0.069%	436	0.067%	52	0.008%	344,752	52.899%															
30	<b>Total Rate Base</b>	377,929	8.457%	140,044	3.134%	34,921	0.781%	3,033	0.068%	3,204	0.072%	353	0.008%	2,384,076	53.352%															
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COST OF SERVICE STUDY - ALLOCATION OF RATE BASE COMPONENTS TO RATE SCHEDULE

Schedule E-3a (WITH RSAM AND MDS)  
 2023 SUBSEQUENT YEAR ADJUSTMENT

FLORIDA PUBLIC SERVICE COMMISSION

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

DOCKET NO.: 20210015-EI

EXPLANATION: For each cost of service study filed, provide the allocation of rate base components as listed below to rate schedules.

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 X Proj. Subsequent Year Ended 12/31/23

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Witness: Tara B. DuBose

Line No.	Methodologies: 12CP and 1/13th; w/ MDS	(2)		(3)		(4)		(5)		(6)		(7)		(8)		(9)		(10)		(11)		(12)		(13)		(14)		(15)	
		Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent
1	<b>Customer</b>																												
2	Plant in Service - Transmission	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%
3	Plant in Service - Distribution	13,234	0.099%	3,016	0.022%	2,914	0.022%	2,914	0.022%	2,914	0.022%	34,487%	0	0.000%	978	0.007%	70,806	0.528%	1,148	0.009%	11,737,623	0.009%	1,148	0.009%	11,737,623	0.009%	11,737,623	0.009%	87,500%
4	Plant in Service - General	445	0.083%	86	0.016%	21	0.004%	21	0.004%	21	0.004%	0.004%	26	0.005%	1,103	0.205%	36	0.007%	36	0.007%	472,282	0.007%	36	0.007%	472,282	0.007%	87,941%		
5	Plant in Service - Intangible	315	0.083%	61	0.016%	15	0.004%	15	0.004%	15	0.004%	0.004%	18	0.005%	781	0.205%	18	0.005%	25	0.007%	334,464	0.007%	25	0.007%	334,464	0.007%	87,941%		
6	<b>Electric Plant in Service</b>	13,994	0.098%	3,163	0.022%	3,163	0.022%	3,163	0.022%	3,163	0.022%	0.022%	1,022	0.007%	72,691	0.507%	1,022	0.007%	1,209	0.008%	12,544,369	0.008%	1,209	0.008%	12,544,369	0.008%	87,476%		
7																													
8	Accum Depreciation - Transmission	0	0.000%	0	0.000%	(445)	34.487%	(445)	34.487%	(445)	34.487%	0	0.000%	0	0.000%	(13,043)	0.389%	(509)	0.015%	(509)	0.015%	(509)	0.015%	(509)	0.015%	(2,913,218)	86.849%		
9	Accum Depreciation - Distribution	(4,927)	0.147%	(1,417)	0.042%	(107)	0.003%	(107)	0.003%	(107)	0.003%	0.003%	(482)	0.014%	(364)	0.205%	(9)	0.005%	(9)	0.005%	(9)	0.005%	(9)	0.005%	(9)	0.005%	(155,853)	87.941%	
10	Accum Depreciation - General Plant	(147)	0.083%	(28)	0.016%	(7)	0.004%	(7)	0.004%	(7)	0.004%	0.004%	(8)	0.005%	(350)	0.205%	(8)	0.005%	(8)	0.005%	(8)	0.005%	(8)	0.005%	(149,637)	87.941%			
11	Accum Depreciation - Intangible	(141)	0.083%	(27)	0.016%	(7)	0.004%	(7)	0.004%	(7)	0.004%	0.004%	(8)	0.005%	(350)	0.205%	(8)	0.005%	(8)	0.005%	(8)	0.005%	(8)	0.005%	(149,637)	87.941%			
12	<b>Accum Depreciation &amp; Amortization</b>	(5,214)	0.141%	(1,472)	0.040%	(566)	0.015%	(566)	0.015%	(566)	0.015%	0.015%	(498)	0.013%	(13,756)	0.371%	(498)	0.013%	(533)	0.014%	(533)	0.014%	(533)	0.014%	(3,218,708)	86.921%			
13																													
14	<b>Net Plant in Service</b>	8,780	0.083%	1,691	0.016%	2,597	0.024%	2,597	0.024%	2,597	0.024%	0.024%	524	0.005%	56,935	0.554%	524	0.005%	677	0.006%	677	0.006%	677	0.006%	9,325,661	87.670%			
15																													
16	<b>Plant Held For Future Use</b>	0	0.074%	0	0.014%	9	3.552%	9	3.552%	9	3.552%	0	0.004%	0	0.004%	0	0.004%	0	0.004%	0	0.004%	0	0.004%	0	0.004%	198	78.893%		
17																													
18	CWIP - Transmission	0	0.000%	0	0.000%	85	34.487%	85	34.487%	85	34.487%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%		
19	CWIP - Distribution	87	0.051%	5	0.003%	0	0.000%	0	0.000%	0	0.000%	0.000%	1	0.000%	965	0.570%	1	0.000%	1	0.002%	149,395	0.002%	1	0.002%	149,395	88.222%			
20	CWIP - General & Intangible	41	0.083%	8	0.016%	2	0.004%	2	0.004%	2	0.004%	0.004%	2	0.005%	102	0.205%	2	0.005%	2	0.005%	43,632	0.005%	2	0.005%	43,632	87.941%			
21	<b>Construction Work in Progress</b>	128	0.058%	13	0.006%	87	0.040%	87	0.040%	87	0.040%	0.040%	3	0.001%	1,067	0.487%	3	0.001%	3	0.003%	193,028	0.003%	3	0.003%	193,028	88.059%			
22																													
23	<b>Total Utility Plant</b>	8,908	0.082%	1,704	0.016%	2,693	0.025%	2,693	0.025%	2,693	0.025%	0.025%	526	0.005%	60,002	0.553%	526	0.005%	683	0.006%	683	0.006%	683	0.006%	9,518,887	87.677%			
24																													
25	Working Capital - Current & Accrued Assets	368	0.088%	73	0.018%	39	0.009%	39	0.009%	39	0.009%	0.009%	23	0.006%	1,170	0.280%	23	0.006%	30	0.007%	366,546	0.007%	30	0.007%	366,546	87.759%			
26	Working Capital - Other Non-Current Assets	40	0.085%	7	0.016%	2	0.004%	2	0.004%	2	0.004%	0.004%	2	0.005%	91	0.194%	2	0.005%	3	0.007%	41,217	0.007%	3	0.007%	41,217	87.867%			
27	Working Capital - Deferred Debits	313	0.083%	60	0.016%	15	0.004%	15	0.004%	15	0.004%	0.004%	18	0.005%	767	0.204%	18	0.005%	25	0.007%	330,798	0.007%	25	0.007%	330,798	87.931%			
28	<b>Working Capital - Assets</b>	721	0.086%	141	0.017%	56	0.007%	56	0.007%	56	0.007%	0.007%	43	0.005%	2,027	0.241%	43	0.005%	58	0.007%	738,561	0.007%	58	0.007%	738,561	87.842%			
29																													
30	Working Capital - Other Non-Current Liabilities	(58)	0.084%	(11)	0.016%	(3)	0.004%	(3)	0.004%	(3)	0.004%	0.004%	(3)	0.005%	(139)	0.199%	(3)	0.005%	(5)	0.007%	(61,202)	0.007%	(5)	0.007%	(61,202)	87.902%			
31	Working Capital - Current & Accrued Liabilities	(353)	0.084%	(66)	0.016%	(30)	0.007%	(30)	0.007%	(30)	0.007%	0.007%	(20)	0.005%	(1,040)	0.247%	(20)	0.005%	(28)	0.007%	(369,714)	0.007%	(28)	0.007%	(369,714)	87.843%			
32	Working Capital - Deferred Credits	(53)	0.085%	(10)	0.016%	(3)	0.004%	(3)	0.004%	(3)	0.004%	0.004%	(3)	0.005%	(121)	0.194%	(3)	0.005%	(4)	0.007%	(54,734)	0.007%	(4)	0.007%	(54,734)	87.867%			
33	<b>Working Capital - Liabilities</b>	(464)	0.084%	(87)	0.016%	(36)	0.006%	(36)	0.006%	(36)	0.006%	0.006%	(27)	0.005%	(1,299)	0.235%	(27)	0.005%	(36)	0.007%	(485,650)	0.007%	(36)	0.007%	(485,650)	87.853%			
34																													
35	<b>Working Capital - Net</b>	256	0.089%	54	0.019%	21	0.007%	21	0.007%	21	0.007%	0.007%	17	0.006%	728	0.253%	17	0.006%	22	0.008%	252,911	0.008%	22	0.008%	252,911	87.820%			
36																													
37	<b>Total Rate Base</b>	9,164	0.082%	1,758	0.016%	2,714	0.024%	2,714	0.024%	2,714	0.024%	0.024%	543	0.005%	60,730	0.545%	543	0.005%	705	0.006%	9,771,798	0.006%	705	0.006%	9,771,798	87.681%			
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COST OF SERVICE STUDY - ALLOCATION OF RATE BASE COMPONENTS TO RATE SCHEDULE

Schedule E-3a (WITH RSAM AND MDS)  
 2023 SUBSEQUENT YEAR ADJUSTMENT

FLORIDA PUBLIC SERVICE COMMISSION

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

DOCKET NO.: 20210015-EI

EXPLANATION: For each cost of service study filed, provide the allocation of rate base components as listed below to rate schedules.

Type of Data Shown:  
 - Projected Test Year Ended \_\_\_/\_\_\_/\_\_\_  
 - Prior Year Ended \_\_\_/\_\_\_/\_\_\_  
 - Historical Test Year Ended \_\_\_/\_\_\_/\_\_\_  
 X Proj. Subsequent Year Ended 12/31/23  
 Witness: Tara B. DuBoise

(\$000 WHERE APPLICABLE)

Line No.	Methodologies: 12CP and 1/13th; w/ MDS	(2)		(3)		(4)		(5)		(6)		(7)		(8)		(9)		(10)		(11)		(12)		(13)		(14)		(15)	
		Amount	Percent	GSLD(T)-1	Percent	GSLD(T)-2	Percent	GSLD(T)-3	Percent	MET	Amount	Percent	OL-1	Percent	OS-2	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent
1	<b>Lighting</b>																												
2	Plant In Service - Distribution	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	115,522	12.062%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%
3	Plant In Service - General	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	1,372	3.505%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%
4	Plant In Service - Intangible	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	972	3.505%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%
5	<b>Electric Plant In Service</b>											117,866	11.504%																
6	Accum Depreciation - Distribution	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	(44,762)	30.575%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%
7	Accum Depreciation - General Plant	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	(453)	3.505%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%
8	Accum Depreciation - Intangible	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	(435)	3.505%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%
9	<b>Accum Depreciation &amp; Amortization</b>											(45,649)	26.584%																
10		0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%			0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%
11	<b>Net Plant In Service</b>											72,216	8.468%																
12		0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%			0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%
13		0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	1	3.505%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%
14	<b>Plant Held For Future Use</b>																												
15		0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%			0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%
16	CWIP - Distribution	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	1,575	12.062%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%
17	CWIP - General & Intangible	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	127	3.505%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%
18	<b>Construction Work in Progress</b>											1,701	10.206%																
19		0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%			0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%
20	<b>Total Utility Plant</b>											73,918	8.501%																
21		0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	1,630	5.401%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%
22	Working Capital - Current & Accrued Assets	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	106	3.113%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%
23	Working Capital - Other Non-Current Assets	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	946	3.451%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%
24	Working Capital - Deferred Debits	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	2,682	4.397%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%
25	<b>Working Capital - Assets</b>																												
26		0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	(167)	3.299%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%
27	Working Capital - Other Non-Current Liabilities	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	(1,199)	3.912%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%
28	Working Capital - Current & Accrued Liabilities	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	(141)	3.113%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%
29	Working Capital - Deferred Credits	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	(1,507)	3.745%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%
30	<b>Working Capital - Liabilities</b>																												
31		0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	1,175	5.661%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%
32	<b>Working Capital - Net</b>																												
33		0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	75,093	8.435%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%
34	<b>Total Rate Base</b>																												
35		0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%			0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%
36		0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%			0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%
37	Note: Totals may not add due to rounding.																												
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COST OF SERVICE STUDY - ALLOCATION OF RATE BASE COMPONENTS TO RATE SCHEDULE

Schedule E-3a (WITH RSAM AND MDS)  
 2023 SUBSEQUENT YEAR ADJUSTMENT  
 FLORIDA PUBLIC SERVICE COMMISSION

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

DOCKET NO.: 20210015-EI

EXPLANATION: For each cost of service study filed, provide the allocation of rate base components as listed below to rate schedules.

Type of Data Shown:  
 - Projected Test Year Ended \_\_\_/\_\_\_/\_\_\_  
 - Prior Year Ended \_\_\_/\_\_\_/\_\_\_  
 - Historical Test Year Ended \_\_\_/\_\_\_/\_\_\_  
 X Proj. Subsequent Year Ended 12/31/23  
 Witness: Tara B. DuBoise

(\$000 WHERE APPLICABLE)

Line No.	Methodologies: 12CP and 1/13th; w/ MDS	(2)		(3)		(4)		(5)		(6)		(7)		(8)		(9)		(10)		(11)		(12)		(13)			
		Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	SST-TST Amount	SST-TST Percent		
1	<b>Total Retail</b>																										
2	Plant In Service - Steam	282	0.025%	30	0.003%	246	0.022%	81	0.007%	6	0.001%	608	0.054%														
3	Plant In Service - Nuclear	2,076	0.025%	217	0.003%	1,812	0.022%	599	0.007%	45	0.001%	4,476	0.054%														
4	Plant In Service - Other Production	5,122	0.025%	536	0.003%	4,469	0.022%	1,478	0.007%	111	0.001%	11,039	0.054%														
5	Plant In Service - Transmission	159	0.002%	80	0.001%	2,184	0.021%	690	0.007%	256	0.002%	7,791	0.076%														
6	Plant In Service - Distribution	888,804	3.393%	5,535	0.021%	3,533	0.013%	3,155	0.012%	5,994	0.023%	232	0.001%														
7	Plant In Service - General	43,544	1.509%	472	0.016%	710	0.025%	321	0.011%	221	0.008%	1,049	0.036%														
8	Plant In Service - Intangible	30,837	1.509%	334	0.016%	503	0.025%	228	0.011%	156	0.008%	743	0.036%														
9	<b>Electric Plant In Service</b>	970,826	1.365%	7,204	0.010%	13,456	0.019%	6,552	0.009%	6,789	0.010%	25,938	0.036%														
10	Accum Depreciation - Production	(1,666)	0.025%	(174)	0.003%	(1,454)	0.022%	(481)	0.007%	(86)	0.001%	(3,591)	0.054%														
11	Accum Depreciation - Transmission	(29)	0.002%	(13)	0.001%	(338)	0.021%	(107)	0.007%	(99)	0.002%	(1,201)	0.076%														
12	Accum Depreciation - Distribution	(111,058)	1.866%	(1,172)	0.020%	(653)	0.011%	(712)	0.012%	(1,191)	0.020%	(117)	0.002%														
13	Accum Depreciation - General Plant	(14,370)	1.509%	(156)	0.016%	(234)	0.025%	(106)	0.011%	(73)	0.008%	(346)	0.036%														
14	Accum Depreciation - Intangible	(13,796)	1.509%	(150)	0.016%	(225)	0.025%	(102)	0.011%	(70)	0.008%	(352)	0.036%														
15	<b>Accum Depreciation &amp; Amortization</b>	(140,919)	0.879%	(1,664)	0.010%	(2,904)	0.018%	(1,508)	0.009%	(1,409)	0.009%	(5,588)	0.035%														
16																											
17																											
18	<b>Net Plant In Service</b>	829,906	1.506%	5,539	0.010%	10,552	0.019%	5,044	0.009%	5,380	0.010%	20,350	0.037%														
19																											
20	<b>Plant Held For Future Use</b>	253	0.042%	23	0.004%	133	0.022%	44	0.007%	18	0.003%	320	0.053%														
21																											
22	CWIP - Production	146	0.025%	15	0.003%	127	0.022%	42	0.007%	3	0.001%	314	0.054%														
23	CWIP - Transmission	0	0.000%	2	0.001%	60	0.021%	19	0.007%	7	0.003%	218	0.077%														
24	CWIP - Distribution	12,114	3.527%	75	0.022%	48	0.014%	42	0.012%	80	0.023%	0	0.000%														
25	CWIP - General & Intangible	4,023	1.509%	44	0.016%	66	0.025%	30	0.011%	20	0.008%	97	0.036%														
26	<b>Construction Work In Progress</b>	16,283	1.107%	135	0.009%	301	0.020%	132	0.009%	111	0.008%	629	0.043%														
27																											
28	<b>Net Nuclear Fuel</b>	2,212	0.327%	178	0.026%	208	0.031%	96	0.014%	8	0.001%	352	0.052%														
29																											
30	<b>Total Utility Plant</b>	848,654	1.467%	5,876	0.010%	11,193	0.019%	5,317	0.009%	5,517	0.010%	21,652	0.037%														
31																											
32	Working Capital - Current & Accrued Assets	32,496	1.428%	332	0.015%	535	0.024%	242	0.011%	180	0.008%	841	0.037%														
33	Working Capital - Other Non-Current Assets	3,779	1.142%	39	0.012%	79	0.024%	33	0.010%	20	0.006%	134	0.040%														
34	Working Capital - Deferred Debits	30,451	1.514%	325	0.016%	494	0.025%	223	0.011%	155	0.008%	729	0.036%														
35	<b>Working Capital - Assets</b>	66,726	1.445%	696	0.015%	1,107	0.024%	498	0.011%	355	0.008%	1,703	0.037%														
36																											
37	Working Capital - Other Non-Current Liabilities	(5,609)	1.529%	(57)	0.016%	(90)	0.024%	(40)	0.011%	(29)	0.008%	(132)	0.036%														
38	Working Capital - Current & Accrued Liabilities	(33,267)	1.533%	(313)	0.014%	(513)	0.024%	(229)	0.011%	(182)	0.008%	(768)	0.035%														
39	Working Capital - Deferred Credits	(4,989)	1.548%	(48)	0.015%	(79)	0.024%	(35)	0.011%	(26)	0.008%	(114)	0.035%														
40	<b>Working Capital - Liabilities</b>	(43,865)	1.534%	(419)	0.015%	(682)	0.024%	(304)	0.011%	(236)	0.008%	(1,014)	0.035%														
41																											
42	<b>Working Capital - Net</b>	22,861	1.300%	277	0.016%	426	0.024%	194	0.011%	119	0.007%	689	0.039%														
43																											
44	<b>Total Rate Base</b>	871,515	1.462%	6,153	0.010%	11,619	0.019%	5,511	0.009%	5,636	0.009%	22,341	0.037%														

COST OF SERVICE STUDY - ALLOCATION OF RATE BASE COMPONENTS TO RATE SCHEDULE

Schedule E-3a (WITH RSAM AND MDS)  
 2023 SUBSEQUENT YEAR ADJUSTMENT  
 FLORIDA PUBLIC SERVICE COMMISSION

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

DOCKET NO.: 20210015-EI

EXPLANATION: For each cost of service study filed, provide the allocation of rate base components as listed below to rate schedules.

Type of Data Shown:  
 - Projected Test Year Ended \_\_\_/\_\_\_/\_\_\_  
 - Prior Year Ended \_\_\_/\_\_\_/\_\_\_  
 - Historical Test Year Ended \_\_\_/\_\_\_/\_\_\_  
 X Proj. Subsequent Year Ended 12/31/23  
 Witness: Tara B. DuBoise

(\$000 WHERE APPLICABLE)

Line No.	Methodologies: 12CP and 1/13th; w/ MDS	(2)		(3)		(4)		(5)		(6)		(7)		(8)		(9)		(10)		(11)		(12)		(13)			
		SL-1	SL-1M	SL-2	SL-2M	SST-DST	SST-TST	SL-1M	SL-1M	SL-2M	SL-2M	SST-DST	SST-DST	SST-TST	SST-TST	SL-2M	SL-2M	SST-DST	SST-DST	SST-TST	SST-TST	SL-2M	SL-2M	SST-DST	SST-DST	SST-TST	SST-TST
		Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent
1	<b>Demand</b>																										
2	Plant In Service - Steam	0	0.000%	7	0.001%	220	0.021%	69	0.007%	5	0.000%	563	0.054%														
3	Plant In Service - Nuclear	0	0.000%	50	0.001%	1,617	0.021%	509	0.007%	38	0.000%	4,145	0.054%														
4	Plant In Service - Other Production	0	0.000%	123	0.001%	3,988	0.021%	1,256	0.007%	93	0.000%	10,223	0.054%														
5	Plant In Service - Transmission	0	0.000%	67	0.001%	2,169	0.021%	683	0.007%	51	0.000%	5,560	0.054%														
6	Plant In Service - Distribution	47,288	0.400%	3,910	0.033%	2,857	0.024%	1,233	0.010%	5,853	0.050%	0	0.000%														
7	Plant In Service - General	1,515	0.122%	131	0.011%	277	0.022%	98	0.008%	204	0.016%	475	0.038%														
8	Plant In Service - Intangible	1,073	0.122%	93	0.011%	196	0.022%	69	0.008%	144	0.016%	336	0.038%														
9	<b>Electric Plant In Service</b>	49,875	0.097%	4,381	0.008%	11,325	0.022%	3,917	0.008%	6,388	0.012%	21,302	0.041%														
10	Accum Depreciation - Production	0	0.000%	(40)	0.001%	(1,298)	0.021%	(409)	0.007%	(80)	0.000%	(3,326)	0.054%														
11	Accum Depreciation - Transmission	0	0.000%	(10)	0.001%	(335)	0.021%	(106)	0.007%	(8)	0.000%	(859)	0.054%														
12	Accum Depreciation - Distribution	(9,499)	0.388%	(783)	0.032%	(572)	0.023%	(247)	0.010%	(1,124)	0.046%	0	0.000%														
13	Accum Depreciation - General Plant	(500)	0.122%	(43)	0.011%	(91)	0.022%	(32)	0.008%	(67)	0.016%	(157)	0.038%														
14	Accum Depreciation - Intangible	(480)	0.122%	(42)	0.011%	(86)	0.022%	(31)	0.008%	(65)	0.016%	(150)	0.038%														
15	<b>Accum Depreciation &amp; Amortization</b>	(10,479)	0.096%	(918)	0.008%	(2,384)	0.022%	(825)	0.008%	(1,294)	0.012%	(4,492)	0.041%														
16	<b>Net Plant in Service</b>	39,396	0.097%	3,462	0.009%	8,941	0.022%	3,092	0.008%	5,095	0.013%	16,810	0.041%														
17	<b>Plant Held For Future Use</b>	97	0.017%	12	0.002%	120	0.021%	38	0.007%	17	0.003%	291	0.052%														
18	CWIP - Production	0	0.000%	4	0.001%	114	0.021%	36	0.007%	3	0.000%	291	0.054%														
19	CWIP - Transmission	0	0.000%	2	0.001%	60	0.021%	19	0.007%	1	0.000%	153	0.054%														
20	CWIP - Distribution	645	0.400%	53	0.033%	39	0.024%	17	0.010%	80	0.050%	0	0.000%														
21	CWIP - General & Intangible	140	0.122%	12	0.011%	26	0.022%	9	0.008%	19	0.016%	44	0.038%														
22	<b>Construction Work in Progress</b>	784	0.072%	71	0.006%	238	0.022%	80	0.007%	103	0.009%	488	0.045%														
23	<b>Total Utility Plant</b>	40,278	0.095%	3,545	0.008%	9,298	0.022%	3,211	0.008%	5,215	0.012%	17,589	0.042%														
24	Working Capital - Current & Accrued Assets	1,255	0.108%	110	0.009%	258	0.022%	90	0.008%	167	0.014%	467	0.040%														
25	Working Capital - Other Non-Current Assets	133	0.067%	12	0.006%	43	0.022%	15	0.007%	18	0.009%	90	0.046%														
26	Working Capital - Deferred Debits	1,061	0.121%	92	0.011%	196	0.022%	69	0.008%	143	0.016%	338	0.039%														
27	<b>Working Capital - Assets</b>	2,449	0.109%	214	0.010%	498	0.022%	174	0.008%	328	0.015%	895	0.040%														
28	Working Capital - Other Non-Current Liabilities	(197)	0.118%	(17)	0.010%	(37)	0.022%	(13)	0.008%	(27)	0.016%	(65)	0.039%														
29	Working Capital - Current & Accrued Liabilities	(1,272)	0.114%	(111)	0.010%	(250)	0.022%	(87)	0.008%	(170)	0.015%	(442)	0.039%														
30	Working Capital - Deferred Credits	(176)	0.144%	(15)	0.010%	(34)	0.022%	(12)	0.008%	(24)	0.015%	(61)	0.040%														
31	<b>Working Capital - Liabilities</b>	(1,645)	0.114%	(143)	0.010%	(321)	0.022%	(113)	0.008%	(220)	0.015%	(568)	0.039%														
32	<b>Working Capital - Net</b>	804	0.101%	71	0.009%	176	0.022%	61	0.008%	108	0.014%	327	0.041%														
33	<b>Total Rate Base</b>	41,083	0.095%	3,615	0.008%	9,475	0.022%	3,272	0.008%	5,323	0.012%	17,917	0.042%														
34																											

COST OF SERVICE STUDY - ALLOCATION OF RATE BASE COMPONENTS TO RATE SCHEDULE

Schedule E-3a (WITH RSAM AND MDS)  
 2023 SUBSEQUENT YEAR ADJUSTMENT  
 FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: For each cost of service study filed, provide the allocation of rate base components as listed below to rate schedules.

Type of Data Shown:  
 - Projected Test Year Ended \_\_\_/\_\_\_/\_\_\_  
 - Prior Year Ended \_\_\_/\_\_\_/\_\_\_  
 - Historical Test Year Ended \_\_\_/\_\_\_/\_\_\_  
 X Proj. Subsequent Year Ended 12/31/23  
 Witness: Tara B. DuBoise

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

DOCKET NO.: 20210015-EI

Line No.	Methodologies: 12CP and 1/13th; w/ MDS	(2)		(3)		(4)		(5)		(6)		(7)		(8)		(9)		(10)		(11)		(12)		(13)		
		Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	
1	<b>Energy</b>																									
2	Plant In Service - Steam	282	0.327%	23	0.026%	26	0.031%	12	0.014%	12	0.014%	1	0.001%	1	0.001%	45	0.052%									
3	Plant In Service - Nuclear	2,076	0.327%	167	0.026%	195	0.031%	90	0.014%	90	0.014%	7	0.001%	7	0.001%	331	0.052%									
4	Plant In Service - Other Production	5,122	0.327%	413	0.026%	481	0.031%	222	0.014%	222	0.014%	18	0.001%	18	0.001%	816	0.052%									
5	Plant In Service - Transmission	159	0.327%	13	0.026%	15	0.031%	7	0.014%	7	0.014%	1	0.001%	1	0.001%	25	0.052%									
6	Plant In Service - General	3,499	0.326%	281	0.026%	328	0.031%	151	0.014%	151	0.014%	12	0.001%	12	0.001%	556	0.052%									
7	Plant In Service - Intangible	2,478	0.326%	199	0.026%	232	0.031%	107	0.014%	107	0.014%	9	0.001%	9	0.001%	394	0.052%									
8	<b>Electric Plant In Service</b>	13,616	0.327%	1,096	0.026%	1,277	0.031%	589	0.014%	589	0.014%	47	0.001%	47	0.001%	2,167	0.052%									
9																										
10	Accum Depreciation - Production	(1,666)	0.327%	(134)	0.026%	(156)	0.031%	(72)	0.014%	(72)	0.014%	(6)	0.001%	(6)	0.001%	(265)	0.052%									
11	Accum Depreciation - Transmission	(29)	0.327%	(2)	0.026%	(3)	0.031%	(1)	0.014%	(1)	0.014%	(0)	0.001%	(0)	0.001%	(5)	0.052%									
12	Accum Depreciation - General Plant	(1,155)	0.326%	(93)	0.026%	(108)	0.031%	(50)	0.014%	(50)	0.014%	(4)	0.001%	(4)	0.001%	(184)	0.052%									
13	Accum Depreciation - Intangible	(1,109)	0.326%	(89)	0.026%	(104)	0.031%	(48)	0.014%	(48)	0.014%	(4)	0.001%	(4)	0.001%	(176)	0.052%									
14	<b>Accum Depreciation &amp; Amortization</b>	(3,959)	0.327%	(319)	0.026%	(371)	0.031%	(171)	0.014%	(171)	0.014%	(14)	0.001%	(14)	0.001%	(630)	0.052%									
15																										
16	<b>Net Plant In Service</b>	9,657	0.327%	778	0.026%	906	0.031%	418	0.014%	418	0.014%	33	0.001%	33	0.001%	1,537	0.052%									
17																										
18	<b>Plant Held For Future Use</b>	139	0.327%	11	0.026%	13	0.031%	6	0.014%	6	0.014%	0	0.001%	0	0.001%	22	0.052%									
19																										
20	CWIP - Production	146	0.327%	12	0.026%	14	0.031%	6	0.014%	6	0.014%	1	0.001%	1	0.001%	23	0.052%									
21	CWIP - General & Intangible	323	0.326%	26	0.026%	30	0.031%	14	0.014%	14	0.014%	1	0.001%	1	0.001%	51	0.052%									
22	<b>Construction Work In Progress</b>	469	0.327%	38	0.026%	44	0.031%	20	0.014%	20	0.014%	2	0.001%	2	0.001%	75	0.052%									
23																										
24	<b>Net Nuclear Fuel</b>	2,212	0.327%	178	0.026%	208	0.031%	96	0.014%	96	0.014%	8	0.001%	8	0.001%	352	0.052%									
25																										
26	<b>Total Utility Plant</b>	12,477	0.327%	1,005	0.026%	1,170	0.031%	540	0.014%	540	0.014%	43	0.001%	43	0.001%	1,986	0.052%									
27																										
28	Working Capital - Current & Accrued Assets	2,158	0.325%	173	0.026%	202	0.030%	93	0.014%	93	0.014%	7	0.001%	7	0.001%	342	0.052%									
29	Working Capital - Other Non-Current Assets	267	0.322%	21	0.026%	25	0.030%	11	0.014%	11	0.014%	1	0.001%	1	0.001%	42	0.050%									
30	Working Capital - Deferred Debits	2,383	0.326%	191	0.026%	223	0.031%	103	0.014%	103	0.014%	8	0.001%	8	0.001%	378	0.052%									
31	<b>Working Capital - Assets</b>	4,808	0.325%	386	0.026%	450	0.030%	207	0.014%	207	0.014%	16	0.001%	16	0.001%	762	0.052%									
32	Working Capital - Other Non-Current Liabilities	(406)	0.324%	(32)	0.026%	(38)	0.030%	(17)	0.014%	(17)	0.014%	(1)	0.001%	(1)	0.001%	(64)	0.051%									
33	Working Capital - Current & Accrued Liabilities	(1,927)	0.322%	(153)	0.025%	(180)	0.030%	(82)	0.014%	(82)	0.014%	(7)	0.001%	(7)	0.001%	(302)	0.050%									
34	Working Capital - Deferred Credits	(325)	0.321%	(26)	0.025%	(30)	0.030%	(14)	0.014%	(14)	0.014%	(1)	0.001%	(1)	0.001%	(51)	0.050%									
35	<b>Working Capital - Liabilities</b>	(2,658)	0.322%	(211)	0.026%	(248)	0.030%	(113)	0.014%	(113)	0.014%	(9)	0.001%	(9)	0.001%	(417)	0.050%									
36																										
37	<b>Working Capital - Net</b>	2,150	0.330%	175	0.027%	202	0.031%	94	0.014%	94	0.014%	7	0.001%	7	0.001%	345	0.053%									
38																										
39	<b>Total Rate Base</b>	14,628	0.327%	1,180	0.026%	1,373	0.031%	634	0.014%	634	0.014%	50	0.001%	50	0.001%	2,332	0.052%									
40																										
41																										
42																										
43																										
44																										

COST OF SERVICE STUDY - ALLOCATION OF RATE BASE COMPONENTS TO RATE SCHEDULE

Schedule E-3a (WITH RSAM AND MDS)  
 2023 SUBSEQUENT YEAR ADJUSTMENT

FLORIDA PUBLIC SERVICE COMMISSION

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

DOCKET NO.: 20210015-EI

EXPLANATION: For each cost of service study filed, provide the allocation  
 of rate base components as listed below to rate schedules.

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Type of Data Shown:  
 - Projected Test Year Ended \_\_\_/\_\_\_/\_\_\_  
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 X Proj. Subsequent Year Ended 12/31/23  
 Witness: Tara B. DuBoise

Line No.	Methodologies: 12CP and 1/13th; w/ MDS	(1)		(2)		(3)		(4)		(5)		(6)		(7)		(8)		(9)		(10)		(11)		(12)		(13)			
		Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent		
1	<b>Customer</b>																												
2	Plant in Service - Transmission	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	204	2.417%	2,206	26.108%				
3	Plant in Service - Distribution	0	0.000%	1,625	0.012%	0	0.000%	0	0.000%	1,922	0.014%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	141	0.001%	232	0.002%				
4	Plant in Service - General	797	0.148%	59	0.011%	74	0.014%	74	0.014%	51	0.013%	51	0.013%	51	0.013%	51	0.013%	51	0.013%	51	0.013%	5	0.001%	18	0.003%				
5	Plant in Service - Intangible	564	0.148%	42	0.011%	53	0.014%	53	0.014%	51	0.013%	51	0.013%	51	0.013%	51	0.013%	51	0.013%	51	0.013%	4	0.001%	13	0.003%				
6	<b>Electric Plant in Service</b>	1,361	0.009%	1,726	0.012%	127	0.001%	127	0.001%	2,045	0.014%	2,045	0.014%	2,045	0.014%	2,045	0.014%	2,045	0.014%	2,045	0.014%	354	0.002%	2,468	0.017%				
7																													
8	Accum Depreciation - Transmission	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	(31)	2.417%	(337)	26.108%				
9	Accum Depreciation - Distribution	0	0.000%	(389)	0.012%	0	0.000%	0	0.000%	(465)	0.014%	(465)	0.014%	(465)	0.014%	(465)	0.014%	(465)	0.014%	(465)	0.014%	(67)	0.002%	(117)	0.003%				
10	Accum Depreciation - General Plant	(263)	0.148%	(20)	0.011%	(25)	0.014%	(25)	0.014%	(24)	0.013%	(24)	0.013%	(24)	0.013%	(24)	0.013%	(24)	0.013%	(24)	0.013%	(2)	0.001%	(6)	0.003%				
11	Accum Depreciation - Intangible	(252)	0.148%	(19)	0.011%	(24)	0.014%	(24)	0.014%	(23)	0.013%	(23)	0.013%	(23)	0.013%	(23)	0.013%	(23)	0.013%	(23)	0.013%	(2)	0.001%	(6)	0.003%				
12	<b>Accum Depreciation &amp; Amortization</b>	(515)	0.014%	(427)	0.012%	(48)	0.001%	(48)	0.001%	(511)	0.014%	(511)	0.014%	(511)	0.014%	(511)	0.014%	(511)	0.014%	(511)	0.014%	(102)	0.003%	(465)	0.013%				
13																													
14	<b>Net Plant in Service</b>	846	0.008%	1,299	0.012%	79	0.001%	79	0.001%	1,534	0.014%	1,534	0.014%	1,534	0.014%	1,534	0.014%	1,534	0.014%	1,534	0.014%	262	0.002%	2,003	0.019%				
15																													
16	<b>Plant Held For Future Use</b>	0	0.133%	0	0.010%	0	0.012%	0	0.012%	0	0.012%	0	0.012%	0	0.012%	0	0.012%	0	0.012%	0	0.012%	1	0.250%	7	2.689%				
17																													
18	CWIP - Transmission	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	6	2.417%	65	26.108%				
19	CWIP - Distribution	0	0.000%	21	0.013%	0	0.000%	0	0.000%	25	0.015%	25	0.015%	25	0.015%	25	0.015%	25	0.015%	25	0.015%	0	0.000%	0	0.000%				
20	CWIP - General & Intangible	74	0.148%	5	0.011%	7	0.014%	7	0.014%	7	0.013%	7	0.013%	7	0.013%	7	0.013%	7	0.013%	7	0.013%	0	0.001%	2	0.003%				
21	<b>Construction Work in Progress</b>	74	0.034%	27	0.012%	7	0.003%	7	0.003%	32	0.014%	32	0.014%	32	0.014%	32	0.014%	32	0.014%	32	0.014%	7	0.003%	66	0.030%				
22																													
23	<b>Total Utility Plant</b>	920	0.008%	1,326	0.012%	86	0.001%	86	0.001%	1,566	0.014%	1,566	0.014%	1,566	0.014%	1,566	0.014%	1,566	0.014%	1,566	0.014%	259	0.002%	2,076	0.019%				
24																													
25	Working Capital - Current & Accrued Assets	549	0.132%	50	0.012%	51	0.012%	51	0.012%	59	0.014%	59	0.014%	59	0.014%	59	0.014%	59	0.014%	59	0.014%	6	0.001%	31	0.007%				
26	Working Capital - Other Non-Current Assets	83	0.178%	6	0.012%	8	0.017%	8	0.017%	7	0.014%	7	0.014%	7	0.014%	7	0.014%	7	0.014%	7	0.014%	0	0.001%	2	0.004%				
27	Working Capital - Deferred Debits	574	0.153%	42	0.011%	53	0.014%	53	0.014%	51	0.014%	51	0.014%	51	0.014%	51	0.014%	51	0.014%	51	0.014%	4	0.001%	13	0.003%				
28	<b>Working Capital - Assets</b>	1,207	0.144%	97	0.012%	112	0.013%	112	0.013%	116	0.014%	116	0.014%	116	0.014%	116	0.014%	116	0.014%	116	0.014%	10	0.001%	46	0.005%				
29																													
30	Working Capital - Other Non-Current Liabilities	(114)	0.164%	(8)	0.011%	(11)	0.015%	(11)	0.015%	(10)	0.014%	(10)	0.014%	(10)	0.014%	(10)	0.014%	(10)	0.014%	(10)	0.014%	(1)	0.001%	(2)	0.004%				
31	Working Capital - Current & Accrued Liabilities	(644)	0.153%	(50)	0.012%	(60)	0.014%	(60)	0.014%	(59)	0.014%	(59)	0.014%	(59)	0.014%	(59)	0.014%	(59)	0.014%	(59)	0.014%	(5)	0.001%	(24)	0.006%				
32	Working Capital - Deferred Credits	(111)	0.178%	(7)	0.012%	(10)	0.017%	(10)	0.017%	(9)	0.014%	(9)	0.014%	(9)	0.014%	(9)	0.014%	(9)	0.014%	(9)	0.014%	(1)	0.001%	(2)	0.004%				
33	<b>Working Capital - Liabilities</b>	(869)	0.157%	(65)	0.012%	(81)	0.015%	(81)	0.015%	(78)	0.014%	(78)	0.014%	(78)	0.014%	(78)	0.014%	(78)	0.014%	(78)	0.014%	(7)	0.001%	(29)	0.005%				
34																													
35	<b>Working Capital - Net</b>	338	0.117%	32	0.011%	31	0.011%	31	0.011%	39	0.013%	39	0.013%	39	0.013%	39	0.013%	39	0.013%	39	0.013%	4	0.001%	17	0.006%				
36																													
37	<b>Total Rate Base</b>	1,257	0.011%	1,358	0.012%	117	0.001%	117	0.001%	1,604	0.014%	1,604	0.014%	1,604	0.014%	1,604	0.014%	1,604	0.014%	1,604	0.014%	263	0.002%	2,093	0.019%				
38																													
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COST OF SERVICE STUDY - ALLOCATION OF RATE BASE COMPONENTS TO RATE SCHEDULE

Schedule E-3a (WITH RSAM AND MDS)  
 2023 SUBSEQUENT YEAR ADJUSTMENT

FLORIDA PUBLIC SERVICE COMMISSION

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

DOCKET NO.: 20210015-EI

EXPLANATION: For each cost of service study filed, provide the allocation of rate base components as listed below to rate schedules.

Type of Data Shown:  
 - Projected Test Year Ended \_\_\_/\_\_\_/\_\_\_  
 - Prior Year Ended \_\_\_/\_\_\_/\_\_\_  
 - Historical Test Year Ended \_\_\_/\_\_\_/\_\_\_  
 X Proj. Subsequent Year Ended 12/31/23  
 Witness: Tara B. DuBoise

(\$000 WHERE APPLICABLE)

Line No.	Methodologies: 12CP and 1/13th; w/ MDS	(2)		(3)		(4)		(5)		(6)		(7)		(8)		(9)		(10)		(11)		(12)		(13)	
		Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent
1	<b>Lighting</b>																								
2	Plant In Service - Distribution	841,516	87.867%	0	0.000%	0	0.000%	0	0.000%	676	0.071%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%
3	Plant In Service - General	37,734	96.417%	0	0.000%	0	0.000%	0	0.000%	30	0.077%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%
4	Plant In Service - Intangible	26,723	96.417%	0	0.000%	0	0.000%	0	0.000%	21	0.077%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%
5	<b>Electric Plant In Service</b>	905,973	88.425%		0.000%		0.000%		0.000%	727	0.071%		0.000%		0.000%		0.000%		0.000%		0.000%		0.000%		0.000%
6	Accum Depreciation - Distribution	(101,558)	69.370%	0	0.000%	0	0.000%	0	0.000%	(82)	0.056%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%
8	Accum Depreciation - General Plant	(12,452)	96.417%	0	0.000%	0	0.000%	0	0.000%	(10)	0.077%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%
9	Accum Depreciation - Intangible	(11,955)	96.417%	0	0.000%	0	0.000%	0	0.000%	(10)	0.077%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%
10	<b>Accum Depreciation &amp; Amortization</b>	(125,966)	73.357%	0	0.000%	0	0.000%	0	0.000%	(101)	0.059%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%
11																									
12	<b>Net Plant In Service</b>	780,007	91.459%	0	0.000%	0	0.000%	0	0.000%	626	0.073%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%
13																									
14	<b>Plant Held For Future Use</b>	16	96.417%	0	0.000%	0	0.000%	0	0.000%	0	0.077%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%
15																									
16	CWIP - Distribution	11,470	87.867%	0	0.000%	0	0.000%	0	0.000%	9	0.071%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%
17	CWIP - General & Intangible	3,486	96.417%	0	0.000%	0	0.000%	0	0.000%	3	0.077%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%
18	<b>Construction Work in Progress</b>	14,956	89.722%		0.000%		0.000%		0.000%	12	0.072%		0.000%		0.000%		0.000%		0.000%		0.000%		0.000%		0.000%
19																									
20	<b>Total Utility Plant</b>	794,978	91.426%		0.000%		0.000%		0.000%	638	0.073%		0.000%		0.000%		0.000%		0.000%		0.000%		0.000%		0.000%
21																									
22	Working Capital - Current & Accrued Assets	28,533	94.524%	0	0.000%	0	0.000%	0	0.000%	23	0.076%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%
23	Working Capital - Other Non-Current Assets	3,296	96.809%	0	0.000%	0	0.000%	0	0.000%	3	0.078%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%
24	Working Capital - Deferred Debits	26,433	96.472%	0	0.000%	0	0.000%	0	0.000%	21	0.077%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%
25	<b>Working Capital - Assets</b>	58,262	95.526%		0.000%		0.000%		0.000%	47	0.077%		0.000%		0.000%		0.000%		0.000%		0.000%		0.000%		0.000%
26																									
27	Working Capital - Other Non-Current Liabilities	(4,892)	96.623%	0	0.000%	0	0.000%	0	0.000%	(4)	0.078%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%
28	Working Capital - Current & Accrued Liabilities	(29,424)	96.011%	0	0.000%	0	0.000%	0	0.000%	(24)	0.077%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%
29	Working Capital - Deferred Credits	(4,377)	96.809%	0	0.000%	0	0.000%	0	0.000%	(4)	0.078%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%
30	<b>Working Capital - Liabilities</b>	(38,693)	96.178%	0	0.000%	0	0.000%	0	0.000%	(31)	0.077%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%
31																									
32	<b>Working Capital - Net</b>	19,569	94.264%	0	0.000%	0	0.000%	0	0.000%	16	0.076%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%
33																									
34	<b>Total Rate Base</b>	814,547	91.492%	0	0.000%	0	0.000%	0	0.000%	654	0.073%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%
35																									
37	Note: Totals may not add due to rounding.																								
38																									
39																									
40																									
41																									
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44																									



Schedule E-3b (WITH RSAM AND MDS) COST OF SERVICE STUDY - ALLOCATION OF EXPENSE COMPONENTS TO RATE SCHEDULE

EXPLANATION: For each cost of service study filed, provide the allocation of the test year expenses to rate schedules.

Type of Data Shown:  
 X Projected Test Year Ended 12/31/22  
 \_ Prior Year Ended \_\_\_\_/\_\_\_\_/\_\_\_\_  
 \_ Historical Test Year Ended \_\_\_\_/\_\_\_\_/\_\_\_\_

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

DOCKET NO.: 20210015-EI

(\$000 WHERE APPLICABLE)

Witness: Tara B. DuBose

Line No.	Methodologies: 12CP and 1/13th, w/ MDS	(1)		(2)		(3)		(4)		(5)		(6)		(7)		(8)		(9)		(10)		(11)		(12)		(13)		(14)		(15)	
		Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent
1	<b>Total Retail</b>																														
2	Production O&M - Steam	(78,649)	100.000%	(1,480)	1.856%	(66)	0.085%	(820)	1.042%	(5,647)	7.180%	(39)	0.049%	(17,742)	22.559%																
3	Production O&M - Nuclear	(312,592)	100.000%	(5,676)	1.816%	(260)	0.083%	(3,165)	1.012%	(22,636)	7.242%	(150)	0.048%	(70,125)	22.434%																
4	Production O&M - Other	(201,082)	100.000%	(3,626)	1.803%	(166)	0.083%	(2,017)	1.003%	(14,601)	7.261%	(95)	0.047%	(45,030)	22.394%																
5	Transmission O&M	(48,087)	100.000%	(763)	1.586%	(36)	0.075%	(412)	0.857%	(3,651)	7.592%	(19)	0.039%	(10,438)	21.707%																
6	Distribution O&M	(200,419)	100.000%	(1,726)	0.861%	(88)	0.044%	(5)	0.002%	(14,752)	7.360%	(146)	0.073%	(26,763)	13.353%																
7	Customer Account Expense	(109,833)	100.000%	(10)	0.009%	(2)	0.002%	(1)	0.001%	(10,019)	9.122%	(164)	0.150%	(3,021)	2.750%																
8	Customer Service & Info Expense	(45,251)	100.000%	(2)	0.004%	(1)	0.001%	(0)	0.000%	(4,214)	9.313%	(75)	0.166%	(748)	1.653%																
9	General & Administrative Expense	(368,041)	100.000%	(5,227)	1.420%	(242)	0.066%	(2,589)	0.706%	(27,535)	7.482%	(257)	0.070%	(66,550)	18.082%																
10	<b>Operating &amp; Maintenance Expense</b>	(1,363,953)	100.000%	(18,489)	1.356%	(860)	0.063%	(9,019)	0.661%	(103,055)	7.556%	(945)	0.069%	(240,418)	17.627%																
11	Depr Exp - Production	(1,053,783)	100.000%	(17,105)	1.623%	(801)	0.076%	(9,156)	0.869%	(79,446)	7.539%	(429)	0.041%	(230,041)	21.830%																
12	Depr Exp - Transmission	(202,499)	100.000%	(3,217)	1.588%	(151)	0.075%	(1,777)	0.878%	(15,357)	7.584%	(80)	0.039%	(43,954)	21.706%																
13	Depr Exp - Distribution	(646,137)	100.000%	(3,527)	0.546%	(197)	0.030%	(34)	0.005%	(52,244)	8.086%	(671)	0.104%	(62,646)	9.696%																
14	Depr Exp - Intangible	(180,555)	100.000%	(2,586)	1.432%	(120)	0.066%	(1,293)	0.716%	(13,484)	7.468%	(127)	0.070%	(32,759)	18.144%																
15	Depr Exp - General	(158,548)	100.000%	(2,271)	1.432%	(105)	0.066%	(1,135)	0.716%	(11,840)	7.468%	(111)	0.070%	(28,767)	18.144%																
16	<b>Depreciation Expense</b>	(2,241,521)	100.000%	(28,705)	1.281%	(1,374)	0.061%	(13,395)	0.598%	(172,371)	7.690%	(1,418)	0.063%	(398,167)	17.763%																
17	Taxes Other Than Income - Other Taxes	(46,712)	100.000%	(669)	1.432%	(31)	0.066%	(334)	0.716%	(3,488)	7.468%	(33)	0.070%	(8,475)	18.144%																
18	Taxes Other Than Income - Real/Personal Prop	(741,031)	100.000%	(9,061)	1.223%	(434)	0.059%	(3,994)	0.539%	(57,076)	7.703%	(475)	0.064%	(127,185)	17.163%																
19	<b>Taxes Other Than Income Tax</b>	(787,743)	100.000%	(9,730)	1.235%	(465)	0.059%	(4,329)	0.550%	(60,567)	7.689%	(508)	0.064%	(135,661)	17.221%																
20	<b>Amortization of Property Losses</b>	1,953	100.000%	2	0.102%	0	0.000%	(7)	(0.365%)	141	7.242%	5	0.241%	(94)	(4.831%)																
21	<b>Gain or Loss on Sale of Plant</b>	482	100.000%	7	1.430%	0	0.000%	0	0.000%	35	7.227%	0	0.037%	97	20.081%																
22	State Income Tax Expense	(165,270)	100.000%	(2,458)	1.487%	(121)	0.073%	(686)	0.415%	(12,000)	7.261%	(66)	0.040%	(32,000)	19.362%																
23	Federal Income Tax Expense	(229,961)	100.000%	(3,420)	1.487%	(169)	0.073%	(955)	0.415%	(16,697)	7.261%	(92)	0.040%	(44,526)	19.362%																
24	Amortization of ITC	(181,261)	100.000%	(2,216)	1.223%	(106)	0.059%	(977)	0.539%	(13,962)	7.703%	(116)	0.064%	(31,110)	17.163%																
25	<b>Income Taxes</b>	(576,491)	100.000%	(8,094)	1.404%	(397)	0.089%	(2,619)	0.454%	(42,858)	7.400%	(274)	0.048%	(107,637)	18.671%																
26	<b>Total Operating Expenses</b>	(4,967,274)	100.000%	(65,009)	1.309%	(3,095)	0.062%	(29,368)	0.591%	(378,474)	7.619%	(3,141)	0.063%	(881,880)	17.754%																

Schedule E-3a (WITH RSAM AND MDS) COST OF SERVICE STUDY - ALLOCATION OF EXPENSE COMPONENTS TO RATE SCHEDULE

FLORIDA PUBLIC SERVICE COMMISSION  
 Type of Data Shown:  
 X Projected Test Year Ended 12/31/22  
 \_ Prior Year Ended \_\_\_\_/\_\_\_\_/\_\_\_\_  
 \_ Historical Test Year Ended \_\_\_\_/\_\_\_\_/\_\_\_\_  
 COMPANY: FLORIDA POWER & LIGHT COMPANY  
 AND SUBSIDIARIES (CONSOLIDATED)  
 EXPLANATION: For each cost of service study filed, provide the allocation of the test year expenses to rate schedules.  
 (\$000 WHERE APPLICABLE)  
 Witness: Tara B. DuBose

Line No.	Methodologies: 12CP and 1/13th, w/ MDS	(2)		(3)		(4)		(5)		(6)		(7)		(8)		(9)		(10)		(11)		(12)		(13)		(14)		(15)					
		Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent				
1	<b>Demand</b>																																
2	Production O&M - Steam	(34,020)	100.000%	(540)	1.587%	(25)	0.075%	(286)	0.842%	(2,584)	7.596%	(13)	0.039%	(7,388)	21.716%																		
3	Production O&M - Nuclear	(161,618)	100.000%	(2,564)	1.587%	(121)	0.075%	(1,360)	0.842%	(12,276)	7.596%	(64)	0.039%	(55,097)	21.716%																		
4	Production O&M - Other	(109,348)	100.000%	(1,735)	1.587%	(82)	0.075%	(920)	0.842%	(8,306)	7.596%	(43)	0.039%	(37,466)	21.716%																		
5	Transmission O&M	(48,067)	100.000%	(763)	1.587%	(36)	0.075%	(405)	0.842%	(3,651)	7.596%	(19)	0.039%	(10,438)	21.716%																		
6	Distribution O&M	(127,012)	100.000%	(1,700)	1.339%	(85)	0.067%	(924)	0.722%	(9,145)	7.200%	(46)	0.036%	(25,194)	19.836%																		
7	General & Administrative Expense	(154,569)	100.000%	(2,335)	1.510%	(112)	0.072%	(924)	0.598%	(11,556)	7.476%	(59)	0.038%	(32,678)	21.141%																		
8	<b>Operating &amp; Maintenance Expense</b>	<b>(634,634)</b>	<b>100.000%</b>	<b>(9,637)</b>	<b>1.518%</b>	<b>(460)</b>	<b>0.073%</b>	<b>(3,895)</b>	<b>0.614%</b>	<b>(47,517)</b>	<b>7.487%</b>	<b>(244)</b>	<b>0.039%</b>	<b>(134,540)</b>	<b>21.200%</b>																		
9																																	
10	Depr Exp - Production	(972,722)	100.000%	(15,434)	1.587%	(727)	0.075%	(8,187)	0.842%	(73,884)	7.596%	(383)	0.039%	(211,234)	21.716%																		
11	Depr Exp - Transmission	(200,938)	100.000%	(3,188)	1.587%	(150)	0.075%	(1,691)	0.842%	(15,262)	7.596%	(79)	0.039%	(43,635)	21.716%																		
12	Depr Exp - Distribution	(279,093)	100.000%	(3,353)	1.201%	(176)	0.063%	(1,729)	0.609%	(19,729)	7.069%	(95)	0.034%	(52,891)	18.951%																		
13	Depr Exp - Intangible	(72,867)	100.000%	(1,101)	1.511%	(53)	0.072%	(433)	0.594%	(5,448)	7.476%	(28)	0.038%	(15,407)	21.144%																		
14	Depr Exp - General	(63,985)	100.000%	(967)	1.511%	(46)	0.072%	(380)	0.594%	(4,784)	7.476%	(25)	0.038%	(13,529)	21.144%																		
15	<b>Depreciation Expense</b>	<b>(1,589,605)</b>	<b>100.000%</b>	<b>(24,043)</b>	<b>1.513%</b>	<b>(1,152)</b>	<b>0.073%</b>	<b>(10,691)</b>	<b>0.673%</b>	<b>(119,106)</b>	<b>7.493%</b>	<b>(609)</b>	<b>0.038%</b>	<b>(336,697)</b>	<b>21.181%</b>																		
16																																	
17	Taxes Other Than Income - Other Taxes	(18,852)	100.000%	(285)	1.511%	(14)	0.072%	(112)	0.594%	(1,409)	7.476%	(7)	0.038%	(3,986)	21.144%																		
18	Taxes Other Than Income - Real/Personal Prop	(542,427)	100.000%	(8,193)	1.510%	(393)	0.072%	(3,465)	0.639%	(40,593)	7.484%	(209)	0.038%	(114,733)	21.152%																		
19	<b>Taxes Other Than Income Tax</b>	<b>(561,279)</b>	<b>100.000%</b>	<b>(8,478)</b>	<b>1.510%</b>	<b>(406)</b>	<b>0.072%</b>	<b>(3,577)</b>	<b>0.637%</b>	<b>(42,003)</b>	<b>7.483%</b>	<b>(215)</b>	<b>0.038%</b>	<b>(118,719)</b>	<b>21.152%</b>																		
20																																	
21	<b>Amortization of Property Losses</b>	<b>(4,734)</b>	<b>100.000%</b>	<b>(80)</b>	<b>1.685%</b>	<b>(4)</b>	<b>0.078%</b>	<b>(54)</b>	<b>1.149%</b>	<b>(367)</b>	<b>7.748%</b>	<b>(2)</b>	<b>0.041%</b>	<b>(1,063)</b>	<b>22.453%</b>																		
22																																	
23	<b>Gain or Loss on Sale of Plant</b>	<b>482</b>	<b>100.000%</b>	<b>7</b>	<b>1.430%</b>	<b>0</b>	<b>0.068%</b>	<b>0</b>	<b>0.000%</b>	<b>35</b>	<b>7.227%</b>	<b>0</b>	<b>0.037%</b>	<b>97</b>	<b>20.081%</b>																		
24																																	
25	State Income Tax Expense	(118,361)	100.000%	(2,133)	1.802%	(106)	0.089%	(566)	0.478%	(8,401)	7.098%	(28)	0.024%	(27,988)	23.646%																		
26	Federal Income Tax Expense	(164,691)	100.000%	(2,968)	1.802%	(147)	0.089%	(787)	0.478%	(11,690)	7.098%	(40)	0.024%	(38,944)	23.646%																		
27	Amortization of ITC	(132,881)	100.000%	(2,004)	1.510%	(96)	0.072%	(648)	0.639%	(9,929)	7.484%	(51)	0.038%	(28,064)	21.152%																		
28	<b>Income Taxes</b>	<b>(415,734)</b>	<b>100.000%</b>	<b>(7,105)</b>	<b>1.709%</b>	<b>(349)</b>	<b>0.084%</b>	<b>(2,200)</b>	<b>0.529%</b>	<b>(30,020)</b>	<b>7.221%</b>	<b>(119)</b>	<b>0.029%</b>	<b>(94,996)</b>	<b>22.850%</b>																		
29																																	
30	<b>Total Operating Expenses</b>	<b>(3,205,504)</b>	<b>100.000%</b>	<b>(49,336)</b>	<b>1.539%</b>	<b>(2,371)</b>	<b>0.074%</b>	<b>(20,417)</b>	<b>0.637%</b>	<b>(238,978)</b>	<b>7.455%</b>	<b>(1,190)</b>	<b>0.037%</b>	<b>(685,918)</b>	<b>21.398%</b>																		
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Schedule E-3a (WITH RSAM AND MDS) COST OF SERVICE STUDY - ALLOCATION OF EXPENSE COMPONENTS TO RATE SCHEDULE

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: For each cost of service study filed, provide the allocation of the test year expenses to rate schedules.

Type of Data Shown:  
 X Projected Test Year Ended 12/31/22  
 \_ Prior Year Ended \_\_\_/\_\_\_/\_\_\_  
 \_ Historical Test Year Ended \_\_\_/\_\_\_/\_\_\_

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

(\$000 WHERE APPLICABLE)

WITNESS: Tara B. DuBose

Line No.	Methodologies: 12CP and 1/13th, w/ MDS	(1)		(2)		(3)		(4)		(5)		(6)		(7)		(8)		(9)		(10)		(11)		(12)		(13)		(14)		(15)		
		Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	
1	<b>Energy</b>																															
2	Production O&M - Steam	(44,629)	100.000%	(920)	2.061%	(41)	0.092%	(533)	1.195%	(3,063)	6.863%	(25)	0.057%	(10,365)	23.202%																	
3	Production O&M - Nuclear	(150,973)	100.000%	(3,112)	2.061%	(139)	0.092%	(1,805)	1.195%	(10,361)	6.863%	(86)	0.057%	(55,029)	23.202%																	
4	Production O&M - Other	(91,735)	100.000%	(1,891)	2.061%	(84)	0.092%	(1,097)	1.195%	(6,295)	6.863%	(52)	0.057%	(21,284)	23.202%																	
5	Customer Account Expense	(13,087)	100.000%	0	0.000%	0	0.000%	0	0.000%	(990)	7.568%	0	0.000%	(1,250)	9.564%																	
6	General & Administrative Expense	(140,075)	100.000%	(2,880)	2.056%	(128)	0.092%	(1,670)	1.192%	(9,615)	6.864%	(80)	0.057%	(32,452)	23.167%																	
7	<b>Operating &amp; Maintenance Expense</b>	(440,499)	100.000%	(8,802)	1.998%	(393)	0.089%	(5,105)	1.193%	(30,324)	6.864%	(243)	0.055%	(100,370)	22.785%																	
8	Depr Exp - Production	(81,060)	100.000%	(1,671)	2.061%	(75)	0.092%	(969)	1.195%	(5,563)	6.863%	(46)	0.057%	(18,808)	23.202%																	
9	Depr Exp - Transmission	(1,373)	100.000%	(28)	2.061%	(1)	0.092%	(16)	1.195%	(94)	6.863%	(1)	0.057%	(319)	23.202%																	
10	Depr Exp - Intangible	(71,925)	100.000%	(1,479)	2.056%	(66)	0.092%	(858)	1.192%	(4,937)	6.864%	(41)	0.057%	(16,663)	23.167%																	
11	Depr Exp - General	(63,159)	100.000%	(1,298)	2.056%	(58)	0.092%	(753)	1.192%	(4,335)	6.864%	(36)	0.057%	(14,632)	23.167%																	
12	<b>Depreciation Expense</b>	(217,517)	100.000%	(4,476)	2.058%	(200)	0.092%	(2,596)	1.193%	(14,930)	6.864%	(124)	0.057%	(50,421)	23.180%																	
13	Taxes Other Than Income - Other Taxes	(18,608)	100.000%	(383)	2.056%	(17)	0.092%	(222)	1.192%	(1,277)	6.864%	(11)	0.057%	(4,311)	23.167%																	
14	Taxes Other Than Income - Real/Personal Prop	(40,779)	100.000%	(840)	2.059%	(37)	0.092%	(487)	1.194%	(2,799)	6.863%	(23)	0.057%	(9,456)	23.189%																	
15	<b>Taxes Other Than Income Tax</b>	(59,387)	100.000%	(1,222)	2.058%	(55)	0.092%	(709)	1.194%	(4,076)	6.864%	(34)	0.057%	(13,767)	23.182%																	
16	<b>Amortization of Property Losses</b>	3,954	100.000%	81	2.056%	4	0.092%	47	1.193%	271	6.864%	2	0.057%	916	23.170%																	
17	State Income Tax Expense	(12,267)	100.000%	(317)	2.586%	(15)	0.119%	(114)	0.928%	(795)	6.477%	(5)	0.037%	(3,290)	26.817%																	
18	Federal Income Tax Expense	(17,069)	100.000%	(441)	2.586%	(20)	0.119%	(158)	0.928%	(1,106)	6.477%	(6)	0.037%	(4,577)	26.817%																	
19	Amortization of ITC	(9,975)	100.000%	(205)	2.059%	(9)	0.092%	(119)	1.194%	(685)	6.863%	(6)	0.057%	(2,313)	23.189%																	
20	<b>Income Taxes</b>	(39,310)	100.000%	(964)	2.453%	(44)	0.112%	(391)	0.996%	(2,585)	6.575%	(17)	0.042%	(10,180)	25.896%																	
21	<b>Total Operating Expenses</b>	(752,759)	100.000%	(15,384)	2.044%	(688)	0.091%	(8,754)	1.163%	(51,643)	6.860%	(415)	0.055%	(173,822)	23.091%																	
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Schedule E-3b (WITH RSAM AND MDS) COST OF SERVICE STUDY - ALLOCATION OF EXPENSE COMPONENTS TO RATE SCHEDULE

FLORIDA PUBLIC SERVICE COMMISSION  
 COMPANY: FLORIDA POWER & LIGHT COMPANY  
 AND SUBSIDIARIES (CONSOLIDATED)  
 DOCKET NO.: 20210015-EI

EXPLANATION: For each cost of service study filed, provide the allocation of the test year expenses to rate schedules.  
 (\$000 WHERE APPLICABLE)

Type of Data Shown:  
 X Projected Test Year Ended 12/31/22  
 \_ Prior Year Ended \_\_\_\_/\_\_\_\_/\_\_\_\_  
 \_ Historical Test Year Ended \_\_\_\_/\_\_\_\_/\_\_\_\_

Witness: Tara B. DuBose

Line No.	Methodologies: 12CP and 1/13th, w/ MDS	(1)		(2)		(3)		(4)		(5)		(6)		(7)		(8)		(9)		(10)		(11)		(12)		(13)		(14)		(15)	
		Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent
1	<b>Customer</b>																														
2	Transmission O&M	(20)	100.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%
3	Distribution O&M	(59,261)	100.000%	(25)	0.043%	(25)	0.043%	(3)	0.005%	(3)	0.005%	(5)	0.008%	(5)	0.008%	(5)	0.008%	(5)	0.008%	(5)	0.008%	(5)	0.008%	(5)	0.008%	(5)	0.008%	(5)	0.008%	(5)	0.008%
4	Customer Account Expense	(96,746)	100.000%	(10)	0.011%	(10)	0.011%	(2)	0.002%	(2)	0.002%	(1)	0.001%	(1)	0.001%	(1)	0.001%	(1)	0.001%	(1)	0.001%	(1)	0.001%	(1)	0.001%	(1)	0.001%	(1)	0.001%	(1)	0.001%
5	Customer Service & Info Expense	(45,251)	100.000%	(2)	0.004%	(2)	0.004%	(1)	0.001%	(1)	0.001%	(0)	0.000%	(0)	0.000%	(0)	0.000%	(0)	0.000%	(0)	0.000%	(0)	0.000%	(0)	0.000%	(0)	0.000%	(0)	0.000%	(0)	0.000%
6	General & Administrative Expense	(68,594)	100.000%	(13)	0.019%	(13)	0.019%	(2)	0.003%	(2)	0.003%	(5)	0.008%	(5)	0.008%	(5)	0.008%	(5)	0.008%	(5)	0.008%	(5)	0.008%	(5)	0.008%	(5)	0.008%	(5)	0.008%	(5)	0.008%
7	<b>Operating &amp; Maintenance Expense</b>	(269,872)	100.000%	(50)	0.019%	(50)	0.019%	(7)	0.003%	(7)	0.003%	(19)	0.007%	(19)	0.007%	(19)	0.007%	(19)	0.007%	(19)	0.007%	(19)	0.007%	(19)	0.007%	(19)	0.007%	(19)	0.007%	(19)	0.007%
8	Depr Exp - Transmission	(188)	100.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%
9	Depr Exp - Distribution	(342,497)	100.000%	(174)	0.051%	(174)	0.051%	(20)	0.006%	(20)	0.006%	(34)	0.010%	(34)	0.010%	(34)	0.010%	(34)	0.010%	(34)	0.010%	(34)	0.010%	(34)	0.010%	(34)	0.010%	(34)	0.010%	(34)	0.010%
10	Depr Exp - Intangible	(33,423)	100.000%	(6)	0.018%	(6)	0.018%	(1)	0.003%	(1)	0.003%	(2)	0.007%	(2)	0.007%	(2)	0.007%	(2)	0.007%	(2)	0.007%	(2)	0.007%	(2)	0.007%	(2)	0.007%	(2)	0.007%	(2)	0.007%
11	Depr Exp - General	(29,350)	100.000%	(5)	0.018%	(5)	0.018%	(1)	0.003%	(1)	0.003%	(2)	0.007%	(2)	0.007%	(2)	0.007%	(2)	0.007%	(2)	0.007%	(2)	0.007%	(2)	0.007%	(2)	0.007%	(2)	0.007%	(2)	0.007%
12	<b>Depreciation Expense</b>	(405,459)	100.000%	(185)	0.046%	(185)	0.046%	(22)	0.005%	(22)	0.005%	(108)	0.027%	(108)	0.027%	(108)	0.027%	(108)	0.027%	(108)	0.027%	(108)	0.027%	(108)	0.027%	(108)	0.027%	(108)	0.027%	(108)	0.027%
13	Taxes Other Than Income - Other Taxes	(8,647)	100.000%	(2)	0.018%	(2)	0.018%	(0)	0.003%	(0)	0.003%	(1)	0.007%	(1)	0.007%	(1)	0.007%	(1)	0.007%	(1)	0.007%	(1)	0.007%	(1)	0.007%	(1)	0.007%	(1)	0.007%	(1)	0.007%
14	Taxes Other Than Income - Real/Personal Prop	(146,436)	100.000%	(29)	0.020%	(29)	0.020%	(4)	0.003%	(4)	0.003%	(43)	0.029%	(43)	0.029%	(43)	0.029%	(43)	0.029%	(43)	0.029%	(43)	0.029%	(43)	0.029%	(43)	0.029%	(43)	0.029%	(43)	0.029%
15	<b>Taxes Other Than Income Tax</b>	(155,083)	100.000%	(30)	0.019%	(30)	0.019%	(4)	0.003%	(4)	0.003%	(43)	0.028%	(43)	0.028%	(43)	0.028%	(43)	0.028%	(43)	0.028%	(43)	0.028%	(43)	0.028%	(43)	0.028%	(43)	0.028%	(43)	0.028%
16	<b>Amortization of Property Losses</b>	2,551	100.000%	0	0.018%	0	0.018%	0	0.003%	0	0.003%	0	0.005%	0	0.005%	0	0.005%	0	0.005%	0	0.005%	0	0.005%	0	0.005%	0	0.005%	0	0.005%	0	0.005%
17	State Income Tax Expense	(31,651)	100.000%	(7)	0.023%	(7)	0.023%	(1)	0.003%	(1)	0.003%	(7)	0.022%	(7)	0.022%	(7)	0.022%	(7)	0.022%	(7)	0.022%	(7)	0.022%	(7)	0.022%	(7)	0.022%	(7)	0.022%	(7)	0.022%
18	Federal Income Tax Expense	(44,041)	100.000%	(10)	0.023%	(10)	0.023%	(1)	0.003%	(1)	0.003%	(10)	0.022%	(10)	0.022%	(10)	0.022%	(10)	0.022%	(10)	0.022%	(10)	0.022%	(10)	0.022%	(10)	0.022%	(10)	0.022%	(10)	0.022%
19	Amortization of ITC	(35,819)	100.000%	(7)	0.020%	(7)	0.020%	(1)	0.003%	(1)	0.003%	(10)	0.029%	(10)	0.029%	(10)	0.029%	(10)	0.029%	(10)	0.029%	(10)	0.029%	(10)	0.029%	(10)	0.029%	(10)	0.029%	(10)	0.029%
20	<b>Income Taxes</b>	(111,511)	100.000%	(24)	0.022%	(24)	0.022%	(3)	0.003%	(3)	0.003%	(27)	0.024%	(27)	0.024%	(27)	0.024%	(27)	0.024%	(27)	0.024%	(27)	0.024%	(27)	0.024%	(27)	0.024%	(27)	0.024%	(27)	0.024%
21	<b>Total Operating Expenses</b>	(639,373)	100.000%	(280)	0.031%	(280)	0.031%	(37)	0.004%	(37)	0.004%	(197)	0.021%	(197)	0.021%	(197)	0.021%	(197)	0.021%	(197)	0.021%	(197)	0.021%	(197)	0.021%	(197)	0.021%	(197)	0.021%	(197)	0.021%
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Schedule E-3a (WITH RSAM AND MDS) COST OF SERVICE STUDY - ALLOCATION OF EXPENSE COMPONENTS TO RATE SCHEDULE

FLORIDA PUBLIC SERVICE COMMISSION  
 COMPANY: FLORIDA POWER & LIGHT COMPANY  
 AND SUBSIDIARIES (CONSOLIDATED)  
 DOCKET NO.: 20210015-EI

EXPLANATION: For each cost of service study filed, provide the allocation of the test year expenses to rate schedules.  
 (\$000 WHERE APPLICABLE)

Type of Data Shown:  
 X Projected Test Year Ended 12/31/22  
 \_ Prior Year Ended \_\_\_/\_\_\_/\_\_\_  
 \_ Historical Test Year Ended \_\_\_/\_\_\_/\_\_\_

Witness: Tara B. DuBose

Line No.	Methodologies: 12CP and 1/13th, w/ MDS	(2)		(3)		(4)		(5)		(6)		(7)		(8)		(9)		(10)		(11)		(12)		(13)		(14)		(15)	
		Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent
1	<b>Lighting</b>																												
2	Distribution O&M	(14,147)	100.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%
3	General & Administrative Expense	(4,802)	100.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%
4	<b>Operating &amp; Maintenance Expense</b>	(18,949)	100.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%
5																													
6	Depr Exp - Distribution	(24,546)	100.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%
7	Depr Exp - Intangible	(2,340)	100.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%
8	Depr Exp - General	(2,054)	100.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%
9	<b>Depreciation Expense</b>	(28,940)	100.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%
10																													
11	Taxes Other Than Income - Other Taxes	(605)	100.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%
12	Taxes Other Than Income - Real/Personal Prop	(11,389)	100.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%
13	<b>Taxes Other Than Income Tax</b>	(11,994)	100.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%
14																													
15	<b>Amortization of Property Losses</b>	182	100.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%
16																													
17	State Income Tax Expense	(2,990)	100.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%
18	Federal Income Tax Expense	(4,160)	100.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%
19	Amortization of ITC	(2,786)	100.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%
20	<b>Income Taxes</b>	(9,936)	100.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%
21																													
22	<b>Total Operating Expenses</b>	(69,636)	100.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%
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COST OF SERVICE STUDY - ALLOCATION OF EXPENSE COMPONENTS TO RATE SCHEDULE

Schedule E-3a (WITH RSAM AND MDS)

FLORIDA PUBLIC SERVICE COMMISSION  
 EXPLANATION: For each cost of service study filed, provide the allocation of the test year expenses to rate schedules.

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

Type of Data Shown:  
 X Projected Test Year Ended 12/31/22  
 \_ Prior Year Ended \_\_\_\_/\_\_\_\_/\_\_\_\_  
 \_ Historical Test Year Ended \_\_\_\_/\_\_\_\_/\_\_\_\_

(\$000 WHERE APPLICABLE)

Witness: Tara B. DuBose

Line No.	Methodologies: 12CP and 1/13th, w/ MDS	(1)		(2)		(3)		(4)		(5)		(6)		(7)		(8)		(9)		(10)		(11)		(12)		(13)		(14)		(15)			
		Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent		
1	<b>Total Retail</b>																																
2	Production O&M - Steam	(6,499)	8.263%	(2,245)	2.854%	(543)	0.690%	(51)	0.065%	(33)	0.042%	(20)	0.026%	(199)	0.255%	(112)	0.144%	(68)	0.087%	(796)	1.019%	(121)	0.155%	(37)	0.047%	(499)	0.635%	(1,667)	2.122%	(116)	0.148%	(845,354)	1,078.7%
3	Production O&M - Nuclear	(25,705)	8.223%	(8,766)	2.804%	(2,113)	0.676%	(199)	0.064%	(112)	0.036%	(68)	0.022%	(1,350)	4.288%	(560)	1.744%	(293)	0.908%	(74)	0.230%	(9)	0.028%	(2)	0.006%	(8,065)	2.524%	(26,634)	8.099%	(6,400)	1.962%	(596,831)	1,834.7%
4	Production O&M - Other	(16,510)	8.211%	(5,607)	2.788%	(1,350)	0.671%	(128)	0.064%	(68)	0.034%	(68)	0.034%	(2,788)	13.500%	(5,491)	2.654%	(173)	0.082%	(796)	0.397%	(121)	0.110%	(37)	0.003%	(1,723)	0.081%	(499)	0.136%	(1,667)	0.122%	(945,354)	1,178.7%
5	Transmission O&M	(3,844)	7.993%	(1,211)	2.518%	(293)	0.608%	(29)	0.060%	(29)	0.005%	(29)	0.005%	(2,788)	7.288%	(5,491)	15.288%	(173)	0.473%	(796)	0.397%	(121)	0.110%	(37)	0.003%	(1,723)	0.081%	(499)	0.136%	(1,667)	0.122%	(945,354)	1,178.7%
6	Distribution O&M	(9,641)	4.810%	(2,730)	1.362%	(2)	0.001%	(74)	0.037%	(74)	0.037%	(2)	0.001%	(9)	0.009%	(9)	0.009%	(0)	0.000%	(796)	0.397%	(121)	0.110%	(37)	0.003%	(1,723)	0.081%	(499)	0.136%	(1,667)	0.122%	(945,354)	1,178.7%
7	Customer Account Expense	(84)	0.077%	(9)	0.009%	(1)	0.001%	(2)	0.002%	(2)	0.002%	(1)	0.001%	(9)	0.009%	(9)	0.009%	(0)	0.000%	(796)	0.397%	(121)	0.110%	(37)	0.003%	(1,723)	0.081%	(499)	0.136%	(1,667)	0.122%	(945,354)	1,178.7%
8	Customer Service & Info Expense	(24)	0.052%	(2)	0.003%	(0)	0.000%	(0)	0.000%	(2)	0.003%	(0)	0.000%	(9)	0.009%	(9)	0.009%	(0)	0.000%	(796)	0.397%	(121)	0.110%	(37)	0.003%	(1,723)	0.081%	(499)	0.136%	(1,667)	0.122%	(945,354)	1,178.7%
9	General & Administrative Expense	(24,012)	6.524%	(8,065)	2.191%	(1,723)	0.468%	(187)	0.051%	(499)	0.136%	(32)	0.009%	(8,065)	2.191%	(1,723)	0.468%	(187)	0.051%	(499)	0.136%	(32)	0.009%	(225,364)	61.234%	(225,364)	61.234%	(225,364)	61.234%	(225,364)	61.234%	(225,364)	61.234%
10	<b>Operating &amp; Maintenance Expense</b>	(86,319)	6.329%	(26,634)	2.099%	(6,024)	0.442%	(671)	0.049%	(1,667)	0.122%	(116)	0.009%	(8,065)	2.191%	(1,723)	0.468%	(187)	0.051%	(499)	0.136%	(32)	0.009%	(225,364)	61.234%	(225,364)	61.234%	(225,364)	61.234%	(225,364)	61.234%	(225,364)	61.234%
11	Depr Exp - Production	(84,648)	8.033%	(27,027)	2.565%	(6,400)	0.607%	(636)	0.060%	(60)	0.006%	(54)	0.005%	(121)	0.060%	(121)	0.060%	(173)	0.082%	(796)	0.397%	(121)	0.110%	(37)	0.003%	(1,723)	0.081%	(499)	0.136%	(1,667)	0.122%	(945,354)	1,178.7%
12	Depr Exp - Transmission	(16,185)	7.992%	(5,105)	2.521%	(1,270)	0.627%	(121)	0.060%	(60)	0.006%	(54)	0.005%	(121)	0.060%	(121)	0.060%	(173)	0.082%	(796)	0.397%	(121)	0.110%	(37)	0.003%	(1,723)	0.081%	(499)	0.136%	(1,667)	0.122%	(945,354)	1,178.7%
13	Depr Exp - Distribution	(20,203)	3.127%	(5,491)	0.850%	(12)	0.002%	(173)	0.027%	(60)	0.007%	(111)	0.017%	(5,491)	13.500%	(5,491)	13.500%	(173)	0.473%	(796)	0.397%	(121)	0.110%	(37)	0.003%	(1,723)	0.081%	(499)	0.136%	(1,667)	0.122%	(945,354)	1,178.7%
14	Depr Exp - Intangible	(11,820)	6.547%	(3,985)	2.207%	(855)	0.473%	(92)	0.051%	(228)	0.126%	(16)	0.009%	(3,985)	10.855%	(3,985)	10.855%	(92)	0.266%	(796)	0.397%	(121)	0.110%	(37)	0.003%	(1,723)	0.081%	(499)	0.136%	(1,667)	0.122%	(945,354)	1,178.7%
15	Depr Exp - General	(10,380)	6.547%	(3,499)	2.207%	(751)	0.473%	(81)	0.051%	(201)	0.126%	(14)	0.009%	(3,499)	10.380%	(3,499)	10.380%	(81)	0.051%	(201)	0.126%	(14)	0.009%	(96,911)	61.124%	(96,911)	61.124%	(96,911)	61.124%	(96,911)	61.124%	(96,911)	61.124%
16	<b>Depreciation Expense</b>	(143,236)	6.390%	(45,107)	2.012%	(9,287)	0.414%	(1,103)	0.049%	(6,092)	0.272%	(205)	0.009%	(1,103)	2.722%	(1,103)	2.722%	(201)	0.126%	(14)	0.009%	(96,911)	61.124%	(96,911)	61.124%	(96,911)	61.124%	(96,911)	61.124%	(96,911)	61.124%	(96,911)	61.124%
17	Taxes Other Than Income - Other Taxes	(3,056)	6.547%	(1,031)	2.207%	(221)	0.473%	(24)	0.051%	(59)	0.126%	(4)	0.009%	(1,031)	3.056%	(1,031)	3.056%	(24)	0.051%	(59)	0.126%	(4)	0.009%	(28,552)	61.124%	(28,552)	61.124%	(28,552)	61.124%	(28,552)	61.124%	(28,552)	61.124%
18	Taxes Other Than Income - Real/Personal Prop	(46,016)	6.210%	(14,308)	1.931%	(2,795)	0.377%	(344)	0.046%	(1,973)	0.266%	(62)	0.008%	(14,308)	42.908%	(14,308)	42.908%	(344)	0.046%	(1,973)	0.266%	(62)	0.008%	(465,582)	62.829%	(465,582)	62.829%	(465,582)	62.829%	(465,582)	62.829%	(465,582)	62.829%
19	<b>Taxes Other Than Income Tax</b>	(49,074)	6.230%	(15,339)	1.947%	(3,016)	0.383%	(368)	0.047%	(2,032)	0.258%	(66)	0.008%	(15,339)	46.584%	(15,339)	46.584%	(368)	0.047%	(2,032)	0.258%	(66)	0.008%	(494,134)	62.728%	(494,134)	62.728%	(494,134)	62.728%	(494,134)	62.728%	(494,134)	62.728%
20	<b>Amortization of Property Losses</b>	(52)	(2.659%)	(4)	(0.180%)	(8)	(0.422%)	(0)	(0.008%)	(19)	0.987%	1	0.029%	(0)	(0.000%)	(0)	(0.000%)	(0)	(0.000%)	(19)	0.987%	1	0.029%	1,748	89.535%	1,748	89.535%	1,748	89.535%	1,748	89.535%	1,748	89.535%
21	<b>Gain or Loss on Sale of Plant</b>	37	7.700%	11	2.280%	0	0.000%	0	0.061%	0	0.097%	0	0.028%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	291	60.388%	291	60.388%	291	60.388%	291	60.388%	291	60.388%
22	State Income Tax Expense	(8,226)	4.977%	(2,022)	1.224%	(224)	0.135%	(100)	0.060%	(222)	0.134%	(37)	0.022%	(2,022)	6.066%	(2,022)	6.066%	(100)	0.060%	(222)	0.134%	(37)	0.022%	(103,617)	62.696%	(103,617)	62.696%	(103,617)	62.696%	(103,617)	62.696%	(103,617)	62.696%
23	Federal Income Tax Expense	(11,445)	4.977%	(2,814)	1.224%	(311)	0.135%	(139)	0.060%	(309)	0.134%	(52)	0.022%	(2,814)	8.445%	(2,814)	8.445%	(139)	0.060%	(309)	0.134%	(52)	0.022%	(144,175)	62.696%	(144,175)	62.696%	(144,175)	62.696%	(144,175)	62.696%	(144,175)	62.696%
24	Amortization of ITC	(11,256)	6.210%	(3,500)	1.931%	(684)	0.377%	(84)	0.046%	(483)	0.266%	(15)	0.008%	(3,500)	10.608%	(3,500)	10.608%	(84)	0.046%	(483)	0.266%	(15)	0.008%	(113,884)	62.829%	(113,884)	62.829%	(113,884)	62.829%	(113,884)	62.829%	(113,884)	62.829%
25	<b>Income Taxes</b>	(30,927)	5.365%	(8,335)	1.446%	(1,219)	0.211%	(322)	0.056%	(1,013)	0.176%	(104)	0.018%	(8,335)	25.165%	(8,335)	25.165%	(322)	0.056%	(1,013)	0.176%	(104)	0.018%	(361,676)	62.737%	(361,676)	62.737%	(361,676)	62.737%	(361,676)	62.737%	(361,676)	62.737%
26	<b>Total Operating Expenses</b>	(309,571)	6.232%	(97,407)	1.961%	(19,554)	0.394%	(2,464)	0.050%	(10,785)	0.217%	(490)	0.010%	(97,407)	29.222%	(97,407)	29.222%	(2,464)	0.050%	(10,785)	0.217%	(490)	0.010%	(3,091,193)	62.231%	(3,091,193)	62.231%	(3,091,193)	62.231%	(3,091,193)	62.231%	(3,091,193)	62.231%



COST OF SERVICE STUDY - ALLOCATION OF EXPENSE COMPONENTS TO RATE SCHEDULE

Schedule E-3a (WITH RSAM AND MDS)

FLORIDA PUBLIC SERVICE COMMISSION

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

DOCKET NO.: 20210015-EI

EXPLANATION: For each cost of service study filed, provide the allocation of the test year expenses to rate schedules.

Type of Data Shown:

X Projected Test Year Ended 12/31/22  
 \_ Prior Year Ended \_\_\_/\_\_\_/\_\_\_  
 \_ Historical Test Year Ended \_\_\_/\_\_\_/\_\_\_

Witness: Tara B. DuBose

(\$000 WHERE APPLICABLE)

Line No.	Methodologies: 12CP and 1/13th, w/ MDS	(1)		(2)		(3)		(4)		(5)		(6)		(7)		(8)		(9)		(10)		(11)		(12)		(13)		(14)		(15)	
		Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent		
1	<b>Energy</b>																														
2	Production O&M - Steam	(3,776)	8.466%	(1,388)	3.109%	(341)	0.763%	(30)	0.068%	(33)	0.074%	(33)	0.074%	(4)	0.008%	(23,904)	53.562%														
3	Production O&M - Nuclear	(12,781)	8.466%	(4,694)	3.109%	(1,152)	0.763%	(103)	0.068%	(112)	0.074%	(112)	0.074%	(12)	0.008%	(80,864)	53.562%														
4	Production O&M - Other	(7,766)	8.466%	(2,852)	3.109%	(700)	0.763%	(63)	0.068%	(68)	0.074%	(68)	0.074%	(7)	0.008%	(49,134)	53.562%														
5	Customer Account Expense	(19)	0.144%	(3)	0.019%	0	0.000%	0	0.000%	(50)	0.380%	(50)	0.380%	0	0.000%	(10,753)	82.163%														
6	General & Administrative Expense	(11,829)	8.445%	(4,344)	3.101%	(1,067)	0.761%	(95)	0.068%	(105)	0.075%	(105)	0.075%	(11)	0.008%	(75,128)	53.634%														
7	<b>Operating &amp; Maintenance Expense</b>	(36,173)	8.212%	(13,280)	3.015%	(3,260)	0.740%	(291)	0.066%	(368)	0.084%	(368)	0.084%	(34)	0.008%	(239,783)	54.434%														
8	Depr Exp - Production	(6,862)	8.466%	(2,520)	3.109%	(619)	0.763%	(55)	0.068%	(60)	0.074%	(60)	0.074%	(6)	0.008%	(43,417)	53.562%														
9	Depr Exp - Transmission	(116)	8.466%	(43)	3.109%	(10)	0.763%	(1)	0.068%	(1)	0.074%	(1)	0.074%	(0)	0.008%	(735)	53.562%														
10	Depr Exp - Intangible	(6,074)	8.445%	(2,231)	3.101%	(548)	0.761%	(49)	0.068%	(54)	0.075%	(54)	0.075%	(6)	0.008%	(38,577)	53.635%														
11	Depr Exp - General	(5,334)	8.445%	(1,959)	3.101%	(481)	0.761%	(43)	0.068%	(47)	0.075%	(47)	0.075%	(5)	0.008%	(33,875)	53.635%														
12	<b>Depreciation Expense</b>	(18,386)	8.453%	(6,752)	3.104%	(1,658)	0.762%	(148)	0.068%	(163)	0.075%	(163)	0.075%	(17)	0.008%	(116,604)	53.607%														
13	Taxes Other Than Income - Other Taxes	(1,571)	8.445%	(577)	3.101%	(142)	0.761%	(13)	0.068%	(14)	0.075%	(14)	0.075%	(1)	0.008%	(9,980)	53.635%														
14	Taxes Other Than Income - Real/Personal Prop	(3,449)	8.458%	(1,267)	3.106%	(311)	0.763%	(28)	0.068%	(30)	0.075%	(30)	0.075%	(3)	0.008%	(21,853)	53.590%														
15	<b>Taxes Other Than Income Tax</b>	(5,020)	8.454%	(1,844)	3.104%	(453)	0.762%	(40)	0.068%	(44)	0.075%	(44)	0.075%	(5)	0.008%	(31,834)	53.604%														
16	<b>Amortization of Property Losses</b>	334	8.446%	123	3.102%	30	0.762%	3	0.068%	3	0.075%	3	0.075%	0	0.008%	2,120	53.629%														
17	State Income Tax Expense	(860)	7.011%	(247)	2.016%	(33)	0.273%	(11)	0.092%	(3)	0.026%	(3)	0.026%	(3)	0.023%	(6,475)	52.785%														
18	Federal Income Tax Expense	(1,197)	7.011%	(344)	2.016%	(47)	0.273%	(16)	0.092%	(4)	0.023%	(4)	0.023%	(4)	0.023%	(9,010)	52.785%														
19	Amortization of ITC	(844)	8.459%	(310)	3.106%	(76)	0.763%	(7)	0.068%	(7)	0.075%	(7)	0.075%	(1)	0.008%	(5,345)	53.590%														
20	<b>Income Taxes</b>	(2,900)	7.378%	(901)	2.292%	(186)	0.397%	(34)	0.066%	(34)	0.086%	(34)	0.086%	(7)	0.019%	(20,830)	52.989%														
21	<b>Total Operating Expenses</b>	(62,146)	8.256%	(22,654)	3.009%	(5,496)	0.730%	(511)	0.068%	(588)	0.078%	(588)	0.078%	(63)	0.008%	(406,931)	54.059%														

Supporting Schedules: C-1

Recap Schedules: E-1



Schedule E-3b (WITH RSAM AND MDS) COST OF SERVICE STUDY - ALLOCATION OF EXPENSE COMPONENTS TO RATE SCHEDULE

FLORIDA PUBLIC SERVICE COMMISSION  
 EXPLANATION: For each cost of service study filed, provide the allocation of the test year expenses to rate schedules.  
 Type of Data Shown:  
 X Projected Test Year Ended 12/31/22  
 \_ Prior Year Ended \_\_\_\_/\_\_\_\_/\_\_\_\_  
 \_ Historical Test Year Ended \_\_\_\_/\_\_\_\_/\_\_\_\_  
 COMPANY: FLORIDA POWER & LIGHT COMPANY  
 AND SUBSIDIARIES (CONSOLIDATED)  
 WITNESS: Tara B. DuBose  
 (\$000 WHERE APPLICABLE)

Line No.	Methodologies: 12CP and 1/13th, w/ MDS	(1)		(2)		(3)		(4)		(5)		(6)		(7)		(8)		(9)		(10)		(11)		(12)		(13)		(14)		(15)		
		Amount	Percent	GSLD(T)-1	Amount	Percent	GSLD(T)-2	Amount	Percent	GSLD(T)-3	Amount	Percent	MET	Amount	Percent	OL-1	Amount	Percent	OS-2	Amount	Percent	RS(T)-1	Amount	Percent	RS(T)-1	Amount	Percent	RS(T)-1	Amount	Percent		
1	<b>Customer</b>																															
2	Transmission O&M	0	0.000%	0	0.000%	0	0.000%	(7)	34.487%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	
3	Distribution O&M	(80)	0.136%	(22)	0.037%	(2)	0.003%	(2)	0.003%	(8)	0.013%	(8)	0.013%	(269)	0.454%	(8)	0.014%	(8)	0.014%	(8)	0.014%	(51,548)	0.000%	(51,548)	0.000%	(51,548)	0.000%	(51,548)	0.000%	(51,548)	0.000%	
4	Customer Account Expense	(66)	0.068%	(7)	0.007%	(1)	0.001%	(1)	0.001%	(2)	0.002%	(2)	0.002%	(72)	0.074%	(2)	0.004%	(4)	0.004%	(4)	0.004%	(85,319)	0.000%	(85,319)	0.000%	(85,319)	0.000%	(85,319)	0.000%	(85,319)	0.000%	
5	Customer Service & Info Expense	(24)	0.052%	(2)	0.003%	(0)	0.000%	(0)	0.000%	(0)	0.000%	(0)	0.000%	(37)	0.081%	(1)	0.003%	(1)	0.003%	(1)	0.003%	(39,993)	0.000%	(39,993)	0.000%	(39,993)	0.000%	(39,993)	0.000%	(39,993)	0.000%	
6	General & Administrative Expense	(57)	0.083%	(11)	0.016%	(4)	0.006%	(4)	0.006%	(3)	0.005%	(3)	0.005%	(156)	0.227%	(5)	0.007%	(5)	0.007%	(5)	0.007%	(60,310)	0.000%	(60,310)	0.000%	(60,310)	0.000%	(60,310)	0.000%	(60,310)	0.000%	
7	<b>Operating &amp; Maintenance Expense</b>	(227)	0.084%	(42)	0.015%	(13)	0.005%	(13)	0.005%	(13)	0.005%	(13)	0.005%	(533)	0.198%	(18)	0.007%	(18)	0.007%	(18)	0.007%	(237,170)	0.000%	(237,170)	0.000%	(237,170)	0.000%	(237,170)	0.000%	(237,170)	0.000%	
8	Depr Exp - Transmission	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	
10	Depr Exp - Distribution	(523)	0.153%	(152)	0.044%	(12)	0.003%	(12)	0.003%	(52)	0.015%	(52)	0.015%	(1,518)	0.443%	(55)	0.016%	(55)	0.016%	(55)	0.016%	(297,014)	0.000%	(297,014)	0.000%	(297,014)	0.000%	(297,014)	0.000%	(297,014)	0.000%	
11	Depr Exp - Intangible	(28)	0.082%	(5)	0.016%	(1)	0.004%	(1)	0.004%	(2)	0.009%	(2)	0.009%	(70)	0.209%	(2)	0.007%	(2)	0.007%	(2)	0.007%	(29,397)	0.000%	(29,397)	0.000%	(29,397)	0.000%	(29,397)	0.000%	(29,397)	0.000%	
12	Depr Exp - General	(24)	0.082%	(5)	0.016%	(1)	0.004%	(1)	0.004%	(1)	0.005%	(1)	0.005%	(61)	0.209%	(2)	0.007%	(2)	0.007%	(2)	0.007%	(25,814)	0.000%	(25,814)	0.000%	(25,814)	0.000%	(25,814)	0.000%	(25,814)	0.000%	
13	<b>Depreciation Expense</b>	(574)	0.142%	(162)	0.040%	(79)	0.020%	(79)	0.020%	(55)	0.014%	(55)	0.014%	(1,850)	0.407%	(59)	0.015%	(59)	0.015%	(59)	0.015%	(352,225)	0.000%	(352,225)	0.000%	(352,225)	0.000%	(352,225)	0.000%	(352,225)	0.000%	
14	Taxes Other Than Income - Other Taxes	(7)	0.082%	(1)	0.016%	(0)	0.004%	(0)	0.004%	(0)	0.005%	(0)	0.005%	(18)	0.209%	(1)	0.007%	(1)	0.007%	(1)	0.007%	(7,605)	0.000%	(7,605)	0.000%	(7,605)	0.000%	(7,605)	0.000%	(7,605)	0.000%	
15	Taxes Other Than Income - Real/Personal Prop	(124)	0.085%	(25)	0.017%	(37)	0.025%	(37)	0.025%	(8)	0.005%	(8)	0.005%	(827)	0.565%	(10)	0.007%	(10)	0.007%	(10)	0.007%	(128,326)	0.000%	(128,326)	0.000%	(128,326)	0.000%	(128,326)	0.000%	(128,326)	0.000%	
16	<b>Taxes Other Than Income Tax</b>	(131)	0.085%	(26)	0.017%	(37)	0.024%	(37)	0.024%	(8)	0.005%	(8)	0.005%	(845)	0.545%	(10)	0.007%	(10)	0.007%	(10)	0.007%	(135,932)	0.000%	(135,932)	0.000%	(135,932)	0.000%	(135,932)	0.000%	(135,932)	0.000%	
17	<b>Amortization of Property Losses</b>	2	0.083%	0	0.016%	0	0.003%	0	0.003%	0	0.005%	0	0.005%	7	0.261%	0	0.007%	0	0.007%	0	0.007%	2,243	0.000%	2,243	0.000%	2,243	0.000%	2,243	0.000%	2,243	0.000%	
19	State Income Tax Expense	(21)	0.067%	(3)	0.010%	(3)	0.009%	(3)	0.009%	(2)	0.007%	(2)	0.007%	(92)	0.292%	(6)	0.018%	(6)	0.018%	(6)	0.018%	(27,910)	0.000%	(27,910)	0.000%	(27,910)	0.000%	(27,910)	0.000%	(27,910)	0.000%	
21	Federal Income Tax Expense	(30)	0.067%	(5)	0.010%	(4)	0.009%	(4)	0.009%	(3)	0.007%	(3)	0.007%	(129)	0.292%	(8)	0.018%	(8)	0.018%	(8)	0.018%	(38,834)	0.000%	(38,834)	0.000%	(38,834)	0.000%	(38,834)	0.000%	(38,834)	0.000%	
22	Amortization of ITC	(30)	0.085%	(6)	0.017%	(9)	0.025%	(9)	0.025%	(2)	0.005%	(2)	0.005%	(202)	0.565%	(2)	0.007%	(2)	0.007%	(2)	0.007%	(31,389)	0.000%	(31,389)	0.000%	(31,389)	0.000%	(31,389)	0.000%	(31,389)	0.000%	
23	<b>Income Taxes</b>	(81)	0.073%	(14)	0.012%	(16)	0.014%	(16)	0.014%	(7)	0.006%	(7)	0.006%	(423)	0.380%	(16)	0.014%	(16)	0.014%	(16)	0.014%	(98,133)	0.000%	(98,133)	0.000%	(98,133)	0.000%	(98,133)	0.000%	(98,133)	0.000%	
24	<b>Total Operating Expenses</b>	(1,011)	0.108%	(243)	0.026%	(145)	0.015%	(145)	0.015%	(83)	0.009%	(83)	0.009%	(3,444)	0.367%	(103)	0.011%	(103)	0.011%	(103)	0.011%	(621,217)	0.000%	(621,217)	0.000%	(621,217)	0.000%	(621,217)	0.000%	(621,217)	0.000%	
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Schedule E-3a (WITH RSAM AND MDS) COST OF SERVICE STUDY - ALLOCATION OF EXPENSE COMPONENTS TO RATE SCHEDULE

FLORIDA PUBLIC SERVICE COMMISSION  
 COMPANY: FLORIDA POWER & LIGHT COMPANY  
 AND SUBSIDIARIES (CONSOLIDATED)  
 DOCKET NO.: 20210015-EI  
 EXPLANATION: For each cost of service study filed, provide the allocation of the test year expenses to rate schedules.  
 Type of Data Shown:  
 X Projected Test Year Ended 12/31/22  
 \_ Prior Year Ended \_\_\_/\_\_\_/\_\_\_  
 \_ Historical Test Year Ended \_\_\_/\_\_\_/\_\_\_  
 Witness: Tara B. DuBose  
 (\$000 WHERE APPLICABLE)

Line No.	Methodologies: 12CP and 1/13th, w/ MDS	(1)		(2)		(3)		(4)		(5)		(6)		(7)		(8)		(9)		(10)		(11)		(12)		(13)		(14)		(15)		
		Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	
1	<b>Lighting</b>																															
2	Distribution O&M	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	
3	General & Administrative Expense	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	
4	<b>Operating &amp; Maintenance Expense</b>	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	
5																																
6	Depr Exp - Distribution	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	
7	Depr Exp - Intangible	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	
8	Depr Exp - General	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	
9	<b>Depreciation Expense</b>	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	
10																																
11	Taxes Other Than Income - Other Taxes	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	
12	Taxes Other Than Income - Real/Personal Prop	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	
13	<b>Taxes Other Than Income Tax</b>	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	
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15	<b>Amortization of Property Losses</b>	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	
16																																
17	State Income Tax Expense	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	
18	Federal Income Tax Expense	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	
19	Amortization of ITC	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	
20	<b>Income Taxes</b>	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	
21																																
22	<b>Total Operating Expenses</b>	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	
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COST OF SERVICE STUDY - ALLOCATION OF EXPENSE COMPONENTS TO RATE SCHEDULE

Schedule E-3a (WITH RSAM AND MDS)

FLORIDA PUBLIC SERVICE COMMISSION  
 EXPLANATION: For each cost of service study filed, provide the allocation of the test year expenses to rate schedules.

Type of Data Shown:  
 X Projected Test Year Ended 12/31/22  
 \_ Prior Year Ended \_\_\_\_/\_\_\_\_/\_\_\_\_  
 \_ Historical Test Year Ended \_\_\_\_/\_\_\_\_/\_\_\_\_

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

(\$000 WHERE APPLICABLE)

Witness: Tara B. DuBose

Line No.	Methodologies: 12CP and 1/13th, w/ MDS	(1)		(2)		(3)		(4)		(5)		(6)		(7)		(8)		(9)		(10)		(11)		(12)		(13)					
		Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent				
1	<b>Total Retail</b>																														
2	Production O&M - Steam	(166)	0.21%	(10)	0.013%	(21)	0.027%	(81)	0.101%	(21)	0.027%	(81)	0.101%	(21)	0.027%	(81)	0.101%	(21)	0.027%	(81)	0.101%	(21)	0.027%	(81)	0.101%	(21)	0.027%	(81)	0.101%		
3	Production O&M - Nuclear	(560)	0.719%	(34)	0.043%	(81)	0.101%	(81)	0.101%	(81)	0.101%	(81)	0.101%	(81)	0.101%	(81)	0.101%	(81)	0.101%	(81)	0.101%	(81)	0.101%	(81)	0.101%	(81)	0.101%	(81)	0.101%		
4	Production O&M - Other	(341)	0.432%	(21)	0.027%	(52)	0.066%	(52)	0.066%	(52)	0.066%	(52)	0.066%	(52)	0.066%	(52)	0.066%	(52)	0.066%	(52)	0.066%	(52)	0.066%	(52)	0.066%	(52)	0.066%	(52)	0.066%		
5	Transmission O&M	0	0.000%	(0)	0.000%	(0)	0.000%	(0)	0.000%	(0)	0.000%	(0)	0.000%	(0)	0.000%	(0)	0.000%	(0)	0.000%	(0)	0.000%	(0)	0.000%	(0)	0.000%	(0)	0.000%	(0)	0.000%		
6	Distribution O&M	(14,330)	18.15%	(42)	0.053%	(43)	0.055%	(43)	0.055%	(43)	0.055%	(43)	0.055%	(43)	0.055%	(43)	0.055%	(43)	0.055%	(43)	0.055%	(43)	0.055%	(43)	0.055%	(43)	0.055%	(43)	0.055%		
7	Customer Account Expense	(274)	0.348%	(10)	0.013%	(26)	0.033%	(26)	0.033%	(26)	0.033%	(26)	0.033%	(26)	0.033%	(26)	0.033%	(26)	0.033%	(26)	0.033%	(26)	0.033%	(26)	0.033%	(26)	0.033%	(26)	0.033%		
8	Customer Service & Info Expense	(130)	0.165%	(5)	0.006%	(12)	0.015%	(12)	0.015%	(12)	0.015%	(12)	0.015%	(12)	0.015%	(12)	0.015%	(12)	0.015%	(12)	0.015%	(12)	0.015%	(12)	0.015%	(12)	0.015%	(12)	0.015%		
9	General & Administrative Expense	(5,430)	6.94%	(50)	0.064%	(91)	0.116%	(91)	0.116%	(91)	0.116%	(91)	0.116%	(91)	0.116%	(91)	0.116%	(91)	0.116%	(91)	0.116%	(91)	0.116%	(91)	0.116%	(91)	0.116%	(91)	0.116%		
10	<b>Operating &amp; Maintenance Expense</b>	(21,230)	27.05%	(171)	0.218%	(336)	0.427%	(336)	0.427%	(336)	0.427%	(336)	0.427%	(336)	0.427%	(336)	0.427%	(336)	0.427%	(336)	0.427%	(336)	0.427%	(336)	0.427%	(336)	0.427%	(336)	0.427%		
11	Depr Exp - Production	(301)	0.384%	(23)	0.029%	(233)	0.295%	(233)	0.295%	(233)	0.295%	(233)	0.295%	(233)	0.295%	(233)	0.295%	(233)	0.295%	(233)	0.295%	(233)	0.295%	(233)	0.295%	(233)	0.295%	(233)	0.295%		
12	Depr Exp - Transmission	(5)	0.006%	(1)	0.001%	(43)	0.055%	(43)	0.055%	(43)	0.055%	(43)	0.055%	(43)	0.055%	(43)	0.055%	(43)	0.055%	(43)	0.055%	(43)	0.055%	(43)	0.055%	(43)	0.055%	(43)	0.055%		
13	Depr Exp - Distribution	(21,932)	28.15%	(108)	0.137%	(82)	0.105%	(82)	0.105%	(82)	0.105%	(82)	0.105%	(82)	0.105%	(82)	0.105%	(82)	0.105%	(82)	0.105%	(82)	0.105%	(82)	0.105%	(82)	0.105%	(82)	0.105%	(82)	0.105%
14	Depr Exp - Intangible	(2,671)	3.41%	(25)	0.032%	(45)	0.057%	(45)	0.057%	(45)	0.057%	(45)	0.057%	(45)	0.057%	(45)	0.057%	(45)	0.057%	(45)	0.057%	(45)	0.057%	(45)	0.057%	(45)	0.057%	(45)	0.057%		
15	Depr Exp - General	(2,346)	3.00%	(22)	0.028%	(40)	0.051%	(40)	0.051%	(40)	0.051%	(40)	0.051%	(40)	0.051%	(40)	0.051%	(40)	0.051%	(40)	0.051%	(40)	0.051%	(40)	0.051%	(40)	0.051%	(40)	0.051%		
16	<b>Depreciation Expense</b>	(27,255)	34.84%	(179)	0.228%	(443)	0.567%	(443)	0.567%	(443)	0.567%	(443)	0.567%	(443)	0.567%	(443)	0.567%	(443)	0.567%	(443)	0.567%	(443)	0.567%	(443)	0.567%	(443)	0.567%	(443)	0.567%		
17	Taxes Other Than Income - Other Taxes	(691)	0.88%	(7)	0.009%	(12)	0.015%	(12)	0.015%	(12)	0.015%	(12)	0.015%	(12)	0.015%	(12)	0.015%	(12)	0.015%	(12)	0.015%	(12)	0.015%	(12)	0.015%	(12)	0.015%	(12)	0.015%		
18	Taxes Other Than Income - Real/Personal Prop	(11,146)	14.28%	(62)	0.079%	(142)	0.181%	(142)	0.181%	(142)	0.181%	(142)	0.181%	(142)	0.181%	(142)	0.181%	(142)	0.181%	(142)	0.181%	(142)	0.181%	(142)	0.181%	(142)	0.181%	(142)	0.181%		
19	<b>Taxes Other Than Income Tax</b>	(11,837)	15.16%	(69)	0.088%	(153)	0.196%	(153)	0.196%	(153)	0.196%	(153)	0.196%	(153)	0.196%	(153)	0.196%	(153)	0.196%	(153)	0.196%	(153)	0.196%	(153)	0.196%	(153)	0.196%	(153)	0.196%		
20	Amortization of Property Losses	199	0.254%	2	0.003%	1	0.001%	1	0.001%	1	0.001%	1	0.001%	1	0.001%	1	0.001%	1	0.001%	1	0.001%	1	0.001%	1	0.001%	1	0.001%	1	0.001%		
21	<b>Gain or Loss on Sale of Plant</b>	2	0.003%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%		
22	State Income Tax Expense	(3,105)	3.96%	(27)	0.034%	(51)	0.065%	(51)	0.065%	(51)	0.065%	(51)	0.065%	(51)	0.065%	(51)	0.065%	(51)	0.065%	(51)	0.065%	(51)	0.065%	(51)	0.065%	(51)	0.065%	(51)	0.065%		
23	Federal Income Tax Expense	(4,321)	5.54%	(37)	0.047%	(71)	0.090%	(71)	0.090%	(71)	0.090%	(71)	0.090%	(71)	0.090%	(71)	0.090%	(71)	0.090%	(71)	0.090%	(71)	0.090%	(71)	0.090%	(71)	0.090%	(71)	0.090%		
24	Amortization of ITC	(2,726)	3.49%	(15)	0.019%	(35)	0.044%	(35)	0.044%	(35)	0.044%	(35)	0.044%	(35)	0.044%	(35)	0.044%	(35)	0.044%	(35)	0.044%	(35)	0.044%	(35)	0.044%	(35)	0.044%	(35)	0.044%		
25	<b>Income Taxes</b>	(10,152)	12.95%	(79)	0.101%	(156)	0.200%	(156)	0.200%	(156)	0.200%	(156)	0.200%	(156)	0.200%	(156)	0.200%	(156)	0.200%	(156)	0.200%	(156)	0.200%	(156)	0.200%	(156)	0.200%	(156)	0.200%		
26	<b>Total Operating Expenses</b>	(70,273)	89.44%	(497)	0.633%	(1,088)	1.380%	(1,088)	1.380%	(1,088)	1.380%	(1,088)	1.380%	(1,088)	1.380%	(1,088)	1.380%	(1,088)	1.380%	(1,088)	1.380%	(1,088)	1.380%	(1,088)	1.380%	(1,088)	1.380%	(1,088)	1.380%		

COST OF SERVICE STUDY - ALLOCATION OF EXPENSE COMPONENTS TO RATE SCHEDULE

Schedule E-3a (WITH RSAM AND MDS)

FLORIDA PUBLIC SERVICE COMMISSION  
 Type of Data Shown:  
 X Projected Test Year Ended 12/31/22  
 \_ Prior Year Ended \_\_\_\_/\_\_\_\_/\_\_\_\_  
 \_ Historical Test Year Ended \_\_\_\_/\_\_\_\_/\_\_\_\_

EXPLANATION: For each cost of service study filed, provide the allocation of the test year expenses to rate schedules.

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

(\$000 WHERE APPLICABLE)

Witness: Tara B. DuBose

DOCKET NO.: 20210015-EI

Line No.	Methodologies: 12CP and 1/13th, w/ MDS	(1)		(2)		(3)		(4)		(5)		(6)		(7)		(8)		(9)		(10)		(11)		(12)		(13)		
		Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	
1	<b>Demand</b>																											
2	Production O&M - Steam	0	0.000%	(0)	0.001%	(7)	0.021%	(0)	0.001%	(0)	0.001%	(0)	0.001%	(0)	0.001%	(0)	0.001%	(0)	0.001%	(0)	0.001%	(0)	0.001%	(19)	0.054%	(88)	0.054%	
3	Production O&M - Nuclear	0	0.000%	(1)	0.001%	(35)	0.021%	(2)	0.001%	(1)	0.001%	(1)	0.001%	(1)	0.001%	(1)	0.001%	(1)	0.001%	(1)	0.001%	(1)	0.001%	(88)	0.054%	(59)	0.054%	
4	Production O&M - Other	0	0.000%	(1)	0.001%	(23)	0.021%	(1)	0.001%	(1)	0.001%	(1)	0.001%	(1)	0.001%	(1)	0.001%	(1)	0.001%	(1)	0.001%	(1)	0.001%	(26)	0.054%	(26)	0.054%	
5	Transmission O&M	0	0.000%	(0)	0.001%	(10)	0.021%	(1)	0.001%	(0)	0.001%	(1)	0.001%	(1)	0.001%	(1)	0.001%	(2)	0.002%	(2)	0.002%	(71)	0.056%	0	0.000%	0	0.000%	
6	Distribution O&M	(602)	0.474%	(36)	0.029%	(32)	0.025%	(2)	0.002%	(32)	0.025%	(32)	0.025%	(32)	0.025%	(32)	0.025%	(2)	0.002%	(2)	0.002%	(71)	0.056%	(60)	0.039%	(60)	0.039%	
7	General & Administrative Expense	(211)	0.137%	(13)	0.009%	(35)	0.022%	(2)	0.001%	(13)	0.009%	(35)	0.022%	(2)	0.001%	(13)	0.009%	(2)	0.001%	(13)	0.009%	(35)	0.022%	(60)	0.039%	(60)	0.039%	
8	<b>Operating &amp; Maintenance Expense</b>	(813)	0.128%	(51)	0.008%	(142)	0.022%	(9)	0.001%	(51)	0.008%	(142)	0.022%	(9)	0.001%	(51)	0.008%	(9)	0.001%	(51)	0.008%	(142)	0.022%	(252)	0.040%	(252)	0.040%	
9																												
10	Depr Exp - Production	0	0.000%	(5)	0.001%	(208)	0.021%	(11)	0.001%	(5)	0.001%	(208)	0.021%	(11)	0.001%	(11)	0.001%	(11)	0.001%	(11)	0.001%	(5)	0.001%	(529)	0.054%	(109)	0.054%	
11	Depr Exp - Transmission	0	0.000%	(1)	0.001%	(43)	0.021%	(2)	0.001%	(1)	0.001%	(43)	0.021%	(2)	0.001%	(2)	0.001%	(2)	0.001%	(2)	0.001%	(1)	0.001%	(109)	0.054%	0	0.000%	
12	Depr Exp - Distribution	(1,240)	0.444%	(74)	0.027%	(65)	0.023%	(6)	0.002%	(65)	0.023%	(65)	0.023%	(6)	0.002%	(65)	0.023%	(6)	0.002%	(65)	0.023%	(6)	0.002%	(128)	0.046%	0	0.000%	
13	Depr Exp - Intangible	(101)	0.139%	(6)	0.009%	(16)	0.022%	(1)	0.001%	(6)	0.009%	(16)	0.022%	(1)	0.001%	(1)	0.001%	(1)	0.001%	(1)	0.001%	(12)	0.017%	(28)	0.038%	(28)	0.038%	
14	Depr Exp - General	(89)	0.139%	(6)	0.009%	(14)	0.022%	(1)	0.001%	(6)	0.009%	(14)	0.022%	(1)	0.001%	(1)	0.001%	(1)	0.001%	(1)	0.001%	(11)	0.017%	(25)	0.038%	(25)	0.038%	
15	<b>Depreciation Expense</b>	(1,430)	0.090%	(92)	0.006%	(347)	0.022%	(20)	0.001%	(92)	0.006%	(347)	0.022%	(20)	0.001%	(20)	0.001%	(20)	0.001%	(20)	0.001%	(156)	0.010%	(691)	0.043%	(691)	0.043%	
16																												
17	Taxes Other Than Income - Other Taxes	(26)	0.139%	(2)	0.009%	(4)	0.022%	(0)	0.001%	(2)	0.009%	(4)	0.022%	(0)	0.001%	(2)	0.009%	(0)	0.001%	(2)	0.009%	(3)	0.017%	(7)	0.038%	(7)	0.038%	
18	Taxes Other Than Income - Real/Personal Prop	(600)	0.111%	(38)	0.007%	(120)	0.022%	(7)	0.001%	(38)	0.007%	(120)	0.022%	(7)	0.001%	(38)	0.007%	(7)	0.001%	(38)	0.007%	(69)	0.013%	(224)	0.041%	(224)	0.041%	
19	<b>Taxes Other Than Income Tax</b>	(626)	0.112%	(40)	0.007%	(124)	0.022%	(7)	0.001%	(40)	0.007%	(124)	0.022%	(7)	0.001%	(40)	0.007%	(7)	0.001%	(40)	0.007%	(72)	0.013%	(231)	0.041%	(231)	0.041%	
20																												
21	<b>Amortization of Property Losses</b>	8	(0.172%)	0	(0.010%)	(1)	0.020%	(0)	0.001%	0	(0.010%)	(1)	0.020%	(0)	0.001%	0	(0.010%)	(0)	0.001%	0	(0.010%)	1	(0.019%)	(4)	0.074%	(4)	0.074%	
22																												
23	<b>Gain or Loss on Sale of Plant</b>	2	0.482%	0	0.029%	0	0.026%	0	0.002%	0	0.029%	0	0.026%	0	0.002%	0	0.026%	0	0.002%	0	0.026%	0	0.002%	0	0.000%	0	0.000%	
24																												
25	State Income Tax Expense	(166)	0.140%	(15)	0.013%	(41)	0.035%	(0)	0.000%	(15)	0.013%	(41)	0.035%	(0)	0.000%	(15)	0.013%	(0)	0.000%	(15)	0.013%	(63)	0.053%	(189)	0.160%	(189)	0.160%	
26	Federal Income Tax Expense	(231)	0.140%	(21)	0.013%	(57)	0.035%	(1)	0.000%	(21)	0.013%	(57)	0.035%	(1)	0.000%	(21)	0.013%	(1)	0.000%	(21)	0.013%	(88)	0.053%	(263)	0.160%	(263)	0.160%	
27	Amortization of ITC	(147)	0.111%	(9)	0.007%	(29)	0.022%	(2)	0.001%	(9)	0.007%	(29)	0.022%	(2)	0.001%	(9)	0.007%	(2)	0.001%	(9)	0.007%	(17)	0.013%	(55)	0.041%	(55)	0.041%	
28	<b>Income Taxes</b>	(543)	0.131%	(46)	0.011%	(128)	0.031%	(3)	0.001%	(46)	0.011%	(128)	0.031%	(3)	0.001%	(46)	0.011%	(3)	0.001%	(46)	0.011%	(167)	0.040%	(508)	0.122%	(508)	0.122%	
29																												
30	<b>Total Operating Expenses</b>	(3,402)	0.106%	(229)	0.007%	(741)	0.023%	(39)	0.001%	(229)	0.007%	(741)	0.023%	(39)	0.001%	(229)	0.007%	(39)	0.001%	(229)	0.007%	(492)	0.015%	(1,685)	0.053%	(1,685)	0.053%	
31																												
32																												
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Schedule E-3a (WITH RSAM AND MDS) COST OF SERVICE STUDY - ALLOCATION OF EXPENSE COMPONENTS TO RATE SCHEDULE

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

EXPLANATION: For each cost of service study filed, provide the allocation of the test year expenses to rate schedules.

FLORIDA PUBLIC SERVICE COMMISSION

Type of Data Shown:  
 X Projected Test Year Ended 12/31/22  
 - Prior Year Ended \_\_\_\_/\_\_\_\_/\_\_\_\_  
 - Historical Test Year Ended \_\_\_\_/\_\_\_\_/\_\_\_\_

(\$000 WHERE APPLICABLE)

Witness: Tara B. DuBose

DOCKET NO.: 20210015-EI

Line No.	Methodologies: 12CP and 1/13th, w/ MDS	(1)		(2)		(3)		(4)		(5)		(6)		(7)		(8)		(9)		(10)		(11)		(12)		(13)		
		Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	
1	<b>Energy</b>																											
2	Production O&M - Steam	(166)	0.371%	(10)	0.022%	(14)	0.031%	(47)	0.031%	(14)	0.022%	(14)	0.031%	(47)	0.031%	(14)	0.022%	(14)	0.022%	(14)	0.022%	(1)	0.001%	(23)	0.052%	(23)	0.052%	
3	Production O&M - Nuclear	(560)	0.371%	(33)	0.022%	(47)	0.031%	(28)	0.031%	(28)	0.022%	(28)	0.031%	(47)	0.031%	(28)	0.022%	(28)	0.022%	(28)	0.022%	(2)	0.001%	(79)	0.052%	(79)	0.052%	
4	Production O&M - Other	(341)	0.371%	(20)	0.022%	(28)	0.031%	(28)	0.031%	(28)	0.022%	(28)	0.031%	(28)	0.031%	(28)	0.022%	(28)	0.022%	(28)	0.022%	(1)	0.001%	(48)	0.052%	(48)	0.052%	
5	Customer Account Expense	(21)	0.161%	0	0.000%	(1)	0.011%	(1)	0.011%	(1)	0.000%	(1)	0.011%	(1)	0.011%	(1)	0.000%	(1)	0.000%	(1)	0.000%	0	0.000%	0	0.000%	0	0.000%	
6	General & Administrative Expense	(519)	0.371%	(30)	0.022%	(43)	0.031%	(43)	0.031%	(43)	0.022%	(43)	0.031%	(43)	0.031%	(43)	0.022%	(43)	0.022%	(43)	0.022%	(2)	0.001%	(73)	0.052%	(73)	0.052%	
7	<b>Operating &amp; Maintenance Expense</b>	(1,607)	0.365%	(93)	0.021%	(133)	0.030%	(133)	0.030%	(133)	0.021%	(133)	0.030%	(133)	0.030%	(133)	0.021%	(133)	0.021%	(133)	0.021%	(5)	0.001%	(223)	0.051%	(223)	0.051%	
8	Depr Exp - Production	(301)	0.371%	(18)	0.022%	(25)	0.031%	(25)	0.031%	(25)	0.022%	(25)	0.031%	(25)	0.031%	(25)	0.022%	(25)	0.022%	(25)	0.022%	(1)	0.001%	(42)	0.052%	(42)	0.052%	
10	Depr Exp - Transmission	(5)	0.371%	(0)	0.022%	(0)	0.031%	(0)	0.031%	(0)	0.022%	(0)	0.031%	(0)	0.031%	(0)	0.022%	(0)	0.022%	(0)	0.022%	(0)	0.001%	(1)	0.052%	(1)	0.052%	
11	Depr Exp - Intangible	(267)	0.371%	(16)	0.022%	(22)	0.031%	(22)	0.031%	(22)	0.022%	(22)	0.031%	(22)	0.031%	(22)	0.022%	(22)	0.022%	(22)	0.022%	(1)	0.001%	(37)	0.052%	(37)	0.052%	
12	Depr Exp - General	(234)	0.371%	(14)	0.022%	(19)	0.031%	(19)	0.031%	(19)	0.022%	(19)	0.031%	(19)	0.031%	(19)	0.022%	(19)	0.022%	(19)	0.022%	(1)	0.001%	(33)	0.052%	(33)	0.052%	
13	<b>Depreciation Expense</b>	(807)	0.371%	(47)	0.022%	(67)	0.031%	(67)	0.031%	(67)	0.022%	(67)	0.031%	(67)	0.031%	(67)	0.022%	(67)	0.022%	(67)	0.022%	(2)	0.001%	(113)	0.052%	(113)	0.052%	
14	Taxes Other Than Income - Other Taxes	(69)	0.371%	(4)	0.022%	(6)	0.031%	(6)	0.031%	(6)	0.022%	(6)	0.031%	(6)	0.031%	(6)	0.022%	(6)	0.022%	(6)	0.022%	(0)	0.001%	(10)	0.052%	(10)	0.052%	
15	Taxes Other Than Income - Real/Personal Prop	(151)	0.371%	(9)	0.022%	(13)	0.031%	(13)	0.031%	(13)	0.022%	(13)	0.031%	(13)	0.031%	(13)	0.022%	(13)	0.022%	(13)	0.022%	(0)	0.001%	(21)	0.052%	(21)	0.052%	
16	<b>Taxes Other Than Income Tax</b>	(220)	0.371%	(13)	0.022%	(18)	0.031%	(18)	0.031%	(18)	0.022%	(18)	0.031%	(18)	0.031%	(18)	0.022%	(18)	0.022%	(18)	0.022%	(1)	0.001%	(31)	0.052%	(31)	0.052%	
17																												
18																												
19	<b>Amortization of Property Losses</b>	15	0.371%	1	0.022%	1	0.031%	1	0.031%	1	0.022%	1	0.031%	1	0.031%	1	0.022%	1	0.022%	1	0.022%	0	0.001%	2	0.052%	2	0.052%	
20																												
21	State Income Tax Expense	(61)	0.495%	(5)	0.043%	(6)	0.051%	(6)	0.051%	(6)	0.043%	(6)	0.051%	(6)	0.051%	(6)	0.043%	(6)	0.043%	(6)	0.043%	(1)	0.005%	(26)	0.215%	(26)	0.215%	
22	Federal Income Tax Expense	(84)	0.495%	(7)	0.043%	(9)	0.051%	(9)	0.051%	(9)	0.043%	(9)	0.051%	(9)	0.051%	(9)	0.043%	(9)	0.043%	(9)	0.043%	(1)	0.005%	(37)	0.215%	(37)	0.215%	
23	Amortization of ITC	(37)	0.371%	(2)	0.022%	(3)	0.031%	(3)	0.031%	(3)	0.022%	(3)	0.031%	(3)	0.031%	(3)	0.022%	(3)	0.022%	(3)	0.022%	(0)	0.001%	(5)	0.052%	(5)	0.052%	
24	<b>Income Taxes</b>	(182)	0.463%	(15)	0.038%	(18)	0.046%	(18)	0.046%	(18)	0.038%	(18)	0.046%	(18)	0.046%	(18)	0.038%	(18)	0.038%	(18)	0.038%	(2)	0.004%	(68)	0.174%	(68)	0.174%	
25																												
26	<b>Total Operating Expenses</b>	(2,802)	0.372%	(167)	0.022%	(236)	0.031%	(236)	0.031%	(236)	0.022%	(236)	0.031%	(236)	0.031%	(236)	0.022%	(236)	0.022%	(236)	0.022%	(10)	0.001%	(434)	0.058%	(434)	0.058%	
27																												
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Schedule E-3a (WITH RSAM AND MDS) COST OF SERVICE STUDY - ALLOCATION OF EXPENSE COMPONENTS TO RATE SCHEDULE

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

EXPLANATION: For each cost of service study filed, provide the allocation of the test year expenses to rate schedules.

FLORIDA PUBLIC SERVICE COMMISSION

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

(\$000 WHERE APPLICABLE)

Witness: Tara B. DuBose

Line No.	Methodologies: 12CP and 1/13th, w/ MDS	(1)		(2)		(3)		(4)		(5)		(6)		(7)		(8)		(9)		(10)		(11)		(12)		(13)	
		Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent
1	<b>Customer</b>																										
2	Transmission O&M	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%
3	Distribution O&M	0	0.000%	(6)	0.010%	0	0.000%	0	0.000%	0	0.000%	(8)	0.013%	(8)	0.013%	(8)	0.013%	(8)	0.013%	(8)	0.013%	(8)	0.013%	(8)	0.013%	(8)	0.013%
4	Customer Account Expense	(252)	0.261%	(10)	0.010%	(24)	0.025%	(12)	0.013%	(12)	0.013%	(12)	0.013%	(12)	0.013%	(12)	0.013%	(12)	0.013%	(12)	0.013%	(12)	0.013%	(12)	0.013%	(12)	0.013%
5	Customer Service & Info Expense	(130)	0.287%	(5)	0.011%	(12)	0.027%	(6)	0.013%	(6)	0.013%	(6)	0.013%	(6)	0.013%	(6)	0.013%	(6)	0.013%	(6)	0.013%	(6)	0.013%	(6)	0.013%	(6)	0.013%
6	General & Administrative Expense	(97)	0.141%	(6)	0.009%	(9)	0.014%	(9)	0.014%	(9)	0.014%	(9)	0.014%	(9)	0.014%	(9)	0.014%	(9)	0.014%	(9)	0.014%	(9)	0.014%	(9)	0.014%	(9)	0.014%
7	<b>Operating &amp; Maintenance Expense</b>	(479)	0.178%	(27)	0.010%	(46)	0.017%	(35)	0.013%	(35)	0.013%	(35)	0.013%	(35)	0.013%	(35)	0.013%	(35)	0.013%	(35)	0.013%	(35)	0.013%	(35)	0.013%	(35)	0.013%
8	Depr Exp - Transmission	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%
9	Depr Exp - Distribution	0	0.000%	(34)	0.010%	0	0.000%	0	0.000%	0	0.000%	(43)	0.013%	(43)	0.013%	(43)	0.013%	(43)	0.013%	(43)	0.013%	(43)	0.013%	(43)	0.013%	(43)	0.013%
10	Depr Exp - Intangible	(50)	0.149%	(3)	0.009%	(5)	0.014%	(4)	0.012%	(4)	0.012%	(4)	0.012%	(4)	0.012%	(4)	0.012%	(4)	0.012%	(4)	0.012%	(4)	0.012%	(4)	0.012%	(4)	0.012%
11	Depr Exp - General	(44)	0.149%	(3)	0.009%	(4)	0.014%	(4)	0.014%	(4)	0.014%	(4)	0.014%	(4)	0.014%	(4)	0.014%	(4)	0.014%	(4)	0.014%	(4)	0.014%	(4)	0.014%	(4)	0.014%
12	<b>Depreciation Expense</b>	(94)	0.023%	(40)	0.010%	(9)	0.002%	(51)	0.013%	(51)	0.013%	(51)	0.013%	(51)	0.013%	(51)	0.013%	(51)	0.013%	(51)	0.013%	(51)	0.013%	(51)	0.013%	(51)	0.013%
13	Taxes Other Than Income - Other Taxes	(13)	0.149%	(1)	0.009%	(1)	0.014%	(1)	0.014%	(1)	0.014%	(1)	0.014%	(1)	0.014%	(1)	0.014%	(1)	0.014%	(1)	0.014%	(1)	0.014%	(1)	0.014%	(1)	0.014%
14	Taxes Other Than Income - Real/Personal Prop	(11)	0.007%	(15)	0.010%	(1)	0.001%	(19)	0.013%	(19)	0.013%	(19)	0.013%	(19)	0.013%	(19)	0.013%	(19)	0.013%	(19)	0.013%	(19)	0.013%	(19)	0.013%	(19)	0.013%
15	<b>Taxes Other Than Income Tax</b>	(24)	0.015%	(16)	0.010%	(2)	0.001%	(20)	0.013%	(20)	0.013%	(20)	0.013%	(20)	0.013%	(20)	0.013%	(20)	0.013%	(20)	0.013%	(20)	0.013%	(20)	0.013%	(20)	0.013%
16	<b>Amortization of Property Losses</b>	3	0.128%	0	0.010%	0	0.012%	0	0.012%	0	0.012%	0	0.012%	0	0.012%	0	0.012%	0	0.012%	0	0.012%	0	0.012%	0	0.012%	0	0.012%
17	State Income Tax Expense	(5)	0.014%	(6)	0.019%	(1)	0.002%	(1)	0.004%	(1)	0.004%	(1)	0.004%	(1)	0.004%	(1)	0.004%	(1)	0.004%	(1)	0.004%	(1)	0.004%	(1)	0.004%	(1)	0.004%
18	Federal Income Tax Expense	(6)	0.014%	(8)	0.019%	(1)	0.002%	(2)	0.004%	(2)	0.004%	(2)	0.004%	(2)	0.004%	(2)	0.004%	(2)	0.004%	(2)	0.004%	(2)	0.004%	(2)	0.004%	(2)	0.004%
19	Amortization of ITC	(3)	0.007%	(4)	0.010%	(0)	0.001%	(5)	0.013%	(5)	0.013%	(5)	0.013%	(5)	0.013%	(5)	0.013%	(5)	0.013%	(5)	0.013%	(5)	0.013%	(5)	0.013%	(5)	0.013%
20	<b>Income Taxes</b>	(13)	0.012%	(18)	0.016%	(2)	0.001%	(7)	0.007%	(7)	0.007%	(7)	0.007%	(7)	0.007%	(7)	0.007%	(7)	0.007%	(7)	0.007%	(7)	0.007%	(7)	0.007%	(7)	0.007%
21	<b>Total Operating Expenses</b>	(607)	0.055%	(100)	0.011%	(58)	0.006%	(113)	0.012%	(113)	0.012%	(113)	0.012%	(113)	0.012%	(113)	0.012%	(113)	0.012%	(113)	0.012%	(113)	0.012%	(113)	0.012%	(113)	0.012%

Schedule E-3a (WITH RSAM AND MDS) COST OF SERVICE STUDY - ALLOCATION OF EXPENSE COMPONENTS TO RATE SCHEDULE

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

EXPLANATION: For each cost of service study filed, provide the allocation of the test year expenses to rate schedules.

FLORIDA PUBLIC SERVICE COMMISSION

Methodologies: 12CP and 1/13th, w/ MDS

Type of Data Shown:  
 X Projected Test Year Ended 12/31/22  
 - Prior Year Ended \_\_\_\_/\_\_\_\_/\_\_\_\_  
 - Historical Test Year Ended \_\_\_\_/\_\_\_\_/\_\_\_\_

(\$000 WHERE APPLICABLE)

Witness: Tara B. DuBose

DOCKET NO.: 20210015-EI

Line No.	Methodologies: 12CP and 1/13th, w/ MDS	(1)		(2)		(3)		(4)		(5)		(6)		(7)		(8)		(9)		(10)		(11)		(12)		(13)	
		Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent
1	<b>Lighting</b>																										
2	Distribution O&M	(13,728)	97.043%					(11)	0.078%																		
3	General & Administrative Expense	(4,603)	95.842%			(4)	0.077%																				
4	<b>Operating &amp; Maintenance Expense</b>	(18,331)	96.739%			(15)	0.078%																				
5																											
6	Depr Exp - Distribution	(20,692)	84.298%			(17)	0.068%																				
7	Depr Exp - Intangible	(2,253)	96.321%			(2)	0.077%																				
8	Depr Exp - General	(1,979)	96.321%			(2)	0.077%																				
9	<b>Depreciation Expense</b>	(24,924)	86.124%			(20)	0.069%																				
10																											
11	Taxes Other Than Income - Other Taxes	(583)	96.321%			(0)	0.077%																				
12	Taxes Other Than Income - Real/Personal Prop	(10,384)	91.173%			(8)	0.073%																				
13	<b>Taxes Other Than Income Tax</b>	(10,967)	91.433%			(9)	0.073%																				
14																											
15	<b>Amortization of Property Losses</b>	173	95.503%			0	0.077%																				
16																											
17	State Income Tax Expense	(2,874)	96.133%			(3)	0.095%																				
18	Federal Income Tax Expense	(4,000)	96.133%			(4)	0.095%																				
19	Amortization of ITC	(2,540)	91.173%			(2)	0.073%																				
20	<b>Income Taxes</b>	(9,414)	94.743%			(9)	0.089%																				
21																											
22	<b>Total Operating Expenses</b>	(63,462)	91.132%			(52)	0.075%																				
23																											
24																											
25	Note: Totals may not add due to rounding.																										
26																											
27																											
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COST OF SERVICE STUDY - ALLOCATION OF EXPENSE COMPONENTS TO RATE SCHEDULE

Schedule E-3b (WITH RSAM AND MDS)  
 2023 SUBSEQUENT YEAR ADJUSTMENT  
 FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: For each cost of service study filed, provide the allocation of the test year expenses to rate schedules.

Type of Data Shown:  
 - Projected Test Year Ended \_\_\_/\_\_\_/\_\_\_  
 - Prior Year Ended \_\_\_/\_\_\_/\_\_\_  
 - Historical Test Year Ended \_\_\_/\_\_\_/\_\_\_  
 X Proj. Subsequent Year Ended 12/31/23  
 Witness: Tara B. DuBose

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

(\$000 WHERE APPLICABLE)

DOCKET NO.: 20210015-EI

Line No.	Methodologies: 12CP and 1/13th; w/ MDS	(2)		(3)		(4)		(5)		(6)		(7)		(8)		(9)		(10)		(11)		(12)		(13)		(14)		(15)			
		Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent		
1	<b>Demand</b>																														
2	Production O&M - Steam	(33,996)	100.000%	(541)	1.592%	(25)	0.075%	(293)	0.863%	(2,602)	7.655%	(13)	0.040%	(2,602)	7.655%	(293)	0.863%	(2,602)	7.655%	(13)	0.040%	(2,602)	7.655%	(13)	0.040%	(2,602)	7.655%	(293)	0.863%	(2,602)	7.655%
3	Production O&M - Nuclear	(164,166)	100.000%	(2,614)	1.592%	(123)	0.075%	(1,417)	0.863%	(12,567)	7.655%	(65)	0.040%	(12,567)	7.655%	(1,417)	0.863%	(12,567)	7.655%	(65)	0.040%	(12,567)	7.655%	(65)	0.040%	(12,567)	7.655%	(1,417)	0.863%	(12,567)	7.655%
4	Production O&M - Other	(118,506)	100.000%	(1,887)	1.592%	(89)	0.075%	(1,023)	0.863%	(9,071)	7.655%	(47)	0.040%	(9,071)	7.655%	(1,023)	0.863%	(9,071)	7.655%	(47)	0.040%	(9,071)	7.655%	(47)	0.040%	(9,071)	7.655%	(1,023)	0.863%	(9,071)	7.655%
5	Transmission O&M	(46,442)	100.000%	(739)	1.592%	(35)	0.075%	(401)	0.863%	(3,555)	7.655%	(18)	0.040%	(3,555)	7.655%	(401)	0.863%	(3,555)	7.655%	(18)	0.040%	(3,555)	7.655%	(18)	0.040%	(3,555)	7.655%	(401)	0.863%	(3,555)	7.655%
6	Distribution O&M	(133,238)	100.000%	(1,813)	1.361%	(89)	0.067%	0	0.000%	(9,737)	7.308%	(50)	0.037%	(9,737)	7.308%	0	0.000%	(9,737)	7.308%	(50)	0.037%	(9,737)	7.308%	(50)	0.037%	(9,737)	7.308%	0	0.000%	(9,737)	7.308%
7	General & Administrative Expense	(164,727)	100.000%	(2,505)	1.521%	(119)	0.072%	(1,009)	0.612%	(12,436)	7.550%	(64)	0.039%	(12,436)	7.550%	(1,009)	0.612%	(12,436)	7.550%	(64)	0.039%	(12,436)	7.550%	(64)	0.039%	(12,436)	7.550%	0	0.000%	(12,436)	7.550%
8	<b>Operating &amp; Maintenance Expense</b>	(661,073)	100.000%	(10,100)	1.528%	(480)	0.073%	(4,143)	0.627%	(49,969)	7.559%	(257)	0.039%	(49,969)	7.559%	(4,143)	0.627%	(49,969)	7.559%	(257)	0.039%	(49,969)	7.559%	(257)	0.039%	(49,969)	7.559%	(4,143)	0.627%	(49,969)	7.559%
9	Depr Exp - Production	(1,021,738)	100.000%	(16,269)	1.592%	(765)	0.075%	(8,820)	0.863%	(78,212)	7.655%	(405)	0.040%	(78,212)	7.655%	(8,820)	0.863%	(78,212)	7.655%	(405)	0.040%	(78,212)	7.655%	(405)	0.040%	(78,212)	7.655%	(8,820)	0.863%	(78,212)	7.655%
11	Depr Exp - Transmission	(239,258)	100.000%	(3,810)	1.592%	(179)	0.075%	(2,065)	0.863%	(18,315)	7.655%	(95)	0.040%	(18,315)	7.655%	(2,065)	0.863%	(18,315)	7.655%	(95)	0.040%	(18,315)	7.655%	(95)	0.040%	(18,315)	7.655%	(2,065)	0.863%	(18,315)	7.655%
12	Depr Exp - Distribution	(300,489)	100.000%	(3,673)	1.222%	(190)	0.063%	0	0.000%	(21,559)	7.175%	(105)	0.035%	(21,559)	7.175%	0	0.000%	(21,559)	7.175%	(105)	0.035%	(21,559)	7.175%	(105)	0.035%	(21,559)	7.175%	0	0.000%	(21,559)	7.175%
13	Depr Exp - Intangible	(93,347)	100.000%	(1,420)	1.521%	(68)	0.072%	(568)	0.609%	(7,048)	7.500%	(36)	0.039%	(7,048)	7.500%	(568)	0.609%	(7,048)	7.500%	(36)	0.039%	(7,048)	7.500%	(36)	0.039%	(7,048)	7.500%	0	0.000%	(7,048)	7.500%
14	Depr Exp - General	(74,275)	100.000%	(1,130)	1.521%	(54)	0.072%	(452)	0.609%	(5,608)	7.550%	(29)	0.039%	(5,608)	7.550%	(452)	0.609%	(5,608)	7.550%	(29)	0.039%	(5,608)	7.550%	(29)	0.039%	(5,608)	7.550%	0	0.000%	(5,608)	7.550%
15	<b>Depreciation Expense</b>	(1,729,107)	100.000%	(26,302)	1.521%	(1,256)	0.073%	(11,905)	0.689%	(130,741)	7.561%	(670)	0.039%	(130,741)	7.561%	(11,905)	0.689%	(130,741)	7.561%	(670)	0.039%	(130,741)	7.561%	(670)	0.039%	(130,741)	7.561%	(11,905)	0.689%	(130,741)	7.561%
16	Taxes Other Than Income - Other Taxes	(20,925)	100.000%	(318)	1.521%	(15)	0.072%	(127)	0.609%	(1,580)	7.550%	(8)	0.039%	(1,580)	7.550%	(127)	0.609%	(1,580)	7.550%	(8)	0.039%	(1,580)	7.550%	(8)	0.039%	(1,580)	7.550%	0	0.000%	(1,580)	7.550%
17	Taxes Other Than Income - Real/Personal Prop	(598,248)	100.000%	(9,086)	1.521%	(434)	0.072%	(3,925)	0.656%	(45,197)	7.555%	(232)	0.039%	(45,197)	7.555%	(3,925)	0.656%	(45,197)	7.555%	(232)	0.039%	(45,197)	7.555%	(232)	0.039%	(45,197)	7.555%	0	0.000%	(45,197)	7.555%
18	<b>Taxes Other Than Income Tax</b>	(619,174)	100.000%	(9,415)	1.521%	(449)	0.072%	(4,052)	0.654%	(46,777)	7.555%	(240)	0.039%	(46,777)	7.555%	(4,052)	0.654%	(46,777)	7.555%	(240)	0.039%	(46,777)	7.555%	(240)	0.039%	(46,777)	7.555%	0	0.000%	(46,777)	7.555%
19	<b>Amortization of Property Losses</b>	(6,696)	100.000%	(110)	1.644%	(5)	0.077%	(70)	1.044%	(518)	7.731%	(3)	0.040%	(518)	7.731%	(70)	1.044%	(518)	7.731%	(3)	0.040%	(518)	7.731%	(3)	0.040%	(518)	7.731%	0	0.000%	(518)	7.731%
20	<b>Gain or Loss on Sale of Plant</b>	6,024	100.000%	87	1.452%	4	0.068%	0	0.000%	442	7.333%	2	0.038%	442	7.333%	0	0.000%	442	7.333%	2	0.038%	442	7.333%	2	0.038%	442	7.333%	0	0.000%	442	7.333%
21	State Income Tax Expense	(107,709)	100.000%	(1,950)	1.811%	(97)	0.090%	(485)	0.450%	(7,687)	7.137%	(25)	0.023%	(7,687)	7.137%	(485)	0.450%	(7,687)	7.137%	(25)	0.023%	(7,687)	7.137%	(25)	0.023%	(7,687)	7.137%	0	0.000%	(7,687)	7.137%
22	Federal Income Tax Expense	(113,932)	100.000%	(2,063)	1.811%	(103)	0.090%	(513)	0.450%	(8,131)	7.137%	(27)	0.023%	(8,131)	7.137%	(513)	0.450%	(8,131)	7.137%	(27)	0.023%	(8,131)	7.137%	(27)	0.023%	(8,131)	7.137%	0	0.000%	(8,131)	7.137%
23	Amortization of ITC	(132,957)	100.000%	(2,022)	1.521%	(96)	0.072%	(872)	0.656%	(10,045)	7.555%	(52)	0.039%	(10,045)	7.555%	(872)	0.656%	(10,045)	7.555%	(52)	0.039%	(10,045)	7.555%	(52)	0.039%	(10,045)	7.555%	0	0.000%	(10,045)	7.555%
24	<b>Income Taxes</b>	(354,599)	100.000%	(6,035)	1.702%	(297)	0.084%	(1,869)	0.527%	(25,864)	7.294%	(103)	0.029%	(25,864)	7.294%	(1,869)	0.527%	(25,864)	7.294%	(103)	0.029%	(25,864)	7.294%	(103)	0.029%	(25,864)	7.294%	0	0.000%	(25,864)	7.294%
25	<b>Total Operating Expenses</b>	(3,364,625)	100.000%	(51,875)	1.542%	(2,482)	0.074%	(22,040)	0.655%	(253,426)	7.532%	(1,271)	0.038%	(253,426)	7.532%	(22,040)	0.655%	(253,426)	7.532%	(1,271)	0.038%	(253,426)	7.532%	(1,271)	0.038%	(253,426)	7.532%	0	0.000%	(253,426)	7.532%
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COST OF SERVICE STUDY - ALLOCATION OF EXPENSE COMPONENTS TO RATE SCHEDULE

Schedule E-3b (WITH RSAM AND MDS)  
 2023 SUBSEQUENT YEAR ADJUSTMENT  
 FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: For each cost of service study filed, provide the allocation of the test year expenses to rate schedules.

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

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

(\$000 WHERE APPLICABLE)

DOCKET NO.: 20210015-EI

Witness: Tara B. DuBose

Line No.	Methodologies: 12CP and 1/13th; w/ MDS	(2)		(3)		(4)		(5)		(6)		(7)		(8)		(9)		(10)		(11)		(12)		(13)		(14)		(15)		
		Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	
1	<b>Energy</b>																													
2	Production O&M - Steam	(40,038)	100.000%	(828)	2.068%	(37)	0.092%	(491)	1.226%	(2,769)	6.916%	(23)	0.057%	(9,325)	23.291%															
3	Production O&M - Nuclear	(154,655)	100.000%	(3,199)	2.068%	(143)	0.092%	(1,896)	1.226%	(10,696)	6.916%	(89)	0.057%	(36,021)	23.291%															
4	Production O&M - Other	(92,807)	100.000%	(1,919)	2.068%	(86)	0.092%	(1,138)	1.226%	(6,419)	6.916%	(53)	0.057%	(21,616)	23.291%															
5	Customer Account Expense	(14,203)	100.000%	0	0.000%	0	0.000%	0	0.000%	(1,075)	7.568%	0	0.000%	(1,357)	9.554%															
6	General & Administrative Expense	(131,419)	100.000%	(2,708)	2.061%	(121)	0.092%	(1,605)	1.222%	(9,092)	6.918%	(75)	0.057%	(30,544)	23.242%															
7	<b>Operating &amp; Maintenance Expense</b>	(433,122)	100.000%	(6,654)	1.988%	(386)	0.089%	(5,130)	1.184%	(30,051)	6.938%	(240)	0.055%	(98,863)	22.826%															
8	Depr Exp - Production	(85,145)	100.000%	(1,761)	2.068%	(78)	0.092%	(1,044)	1.226%	(5,889)	6.916%	(49)	0.057%	(19,831)	23.291%															
9	Depr Exp - Transmission	(1,404)	100.000%	(29)	2.068%	(1)	0.092%	(17)	1.226%	(97)	6.916%	(1)	0.057%	(327)	23.291%															
10	Depr Exp - Intangible	(80,835)	100.000%	(1,666)	2.061%	(74)	0.092%	(987)	1.222%	(5,593)	6.918%	(46)	0.057%	(18,787)	23.241%															
11	Depr Exp - General	(64,319)	100.000%	(1,325)	2.061%	(59)	0.092%	(786)	1.222%	(4,450)	6.918%	(37)	0.057%	(14,949)	23.241%															
12	<b>Depreciation Expense</b>	(231,703)	100.000%	(4,781)	2.064%	(213)	0.092%	(2,834)	1.223%	(16,028)	6.918%	(132)	0.057%	(53,894)	23.260%															
13	Taxes Other Than Income - Other Taxes	(18,121)	100.000%	(373)	2.061%	(17)	0.092%	(221)	1.222%	(1,254)	6.918%	(10)	0.057%	(4,211)	23.241%															
14	Taxes Other Than Income - Real/Personal Prop	(43,479)	100.000%	(898)	2.065%	(40)	0.092%	(532)	1.224%	(3,007)	6.917%	(25)	0.057%	(10,118)	23.272%															
15	<b>Taxes Other Than Income Tax</b>	(61,600)	100.000%	(1,271)	2.064%	(57)	0.092%	(754)	1.223%	(4,261)	6.917%	(35)	0.057%	(14,330)	23.263%															
16	<b>Amortization of Property Losses</b>	2,716	100.000%	56	2.061%	2	0.092%	33	1.221%	188	6.919%	2	0.057%	631	23.240%															
17	State Income Tax Expense	(10,285)	100.000%	(289)	2.617%	(13)	0.122%	(91)	0.880%	(669)	6.504%	(4)	0.036%	(2,798)	27.201%															
18	Federal Income Tax Expense	(10,879)	100.000%	(285)	2.617%	(13)	0.122%	(96)	0.880%	(708)	6.504%	(4)	0.036%	(2,959)	27.201%															
19	Amortization of ITC	(9,663)	100.000%	(200)	2.065%	(9)	0.092%	(118)	1.224%	(668)	6.917%	(6)	0.057%	(2,249)	23.272%															
20	<b>Income Taxes</b>	(30,827)	100.000%	(754)	2.444%	(35)	0.113%	(305)	0.988%	(2,045)	6.633%	(13)	0.043%	(8,006)	25.969%															
21	<b>Total Operating Expenses</b>	(754,535)	100.000%	(15,405)	2.042%	(688)	0.091%	(8,989)	1.191%	(52,197)	6.918%	(419)	0.055%	(174,461)	23.122%															
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COST OF SERVICE STUDY - ALLOCATION OF EXPENSE COMPONENTS TO RATE SCHEDULE

Schedule E-3b (WITH RSAM AND MDS)  
 2023 SUBSEQUENT YEAR ADJUSTMENT  
 FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: For each cost of service study filed, provide the allocation of the test year expenses to rate schedules.

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

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

(\$000 WHERE APPLICABLE)

DOCKET NO.: 20210015-EI

Witness: Tara B. DuBose

Line No.	Methodologies: 12CP and 1/13th; w/ MDS	(2)		(3)		(4)		(5)		(6)		(7)		(8)		(9)		(10)		(11)		(12)		(13)		(14)		(15)	
		Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent
1	<b>Customer</b>																												
2	Transmission O&M	(17)	100.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%
3	Distribution O&M	(58,853)	100.000%	(26)	0.044%	(3)	0.005%	(5)	0.008%	(5,574)	9.472%	(98)	0.166%	(98)	0.166%	(1,569)	2.665%												
4	Customer Account Expense	(99,865)	100.000%	(10)	0.010%	(2)	0.002%	(1)	0.001%	(9,325)	9.337%	(168)	0.168%	(168)	0.168%	(1,824)	1.827%												
5	Customer Service & Info Expense	(38,714)	100.000%	(2)	0.004%	(0)	0.000%	(0)	0.000%	(3,608)	9.320%	(64)	0.164%	(64)	0.164%	(640)	1.652%												
6	General & Administrative Expense	(68,323)	100.000%	(13)	0.019%	(2)	0.003%	(5)	0.007%	(6,434)	9.281%	(5)	0.007%	(5)	0.007%	(1,443)	2.082%												
7	<b>Operating &amp; Maintenance Expense</b>	(266,771)	100.000%	(51)	0.019%	(7)	0.003%	(18)	0.007%	(24,941)	9.349%	(448)	0.168%	(448)	0.168%	(5,475)	2.053%												
8																													
9	Depr Exp - Transmission	(195)	100.000%	0	0.000%	0	0.000%	(72)	36.987%																				
10	Depr Exp - Distribution	(361,474)	100.000%	(179)	0.050%	(21)	0.006%	(35)	0.010%	(34,325)	9.496%	(603)	0.167%	(603)	0.167%	(10,190)	2.819%												
11	Depr Exp - Intangible	(40,507)	100.000%	(7)	0.018%	(1)	0.003%	(2)	0.006%	(3,757)	9.275%	(70)	0.172%	(70)	0.172%	(840)	2.074%												
12	Depr Exp - General	(32,231)	100.000%	(6)	0.018%	(1)	0.003%	(2)	0.006%	(2,889)	9.275%	(55)	0.172%	(55)	0.172%	(669)	2.074%												
13	<b>Depreciation Expense</b>	(434,407)	100.000%	(193)	0.044%	(23)	0.005%	(112)	0.026%	(41,071)	9.455%	(727)	0.167%	(727)	0.167%	(11,699)	2.693%												
14																													
15	Taxes Other Than Income - Other Taxes	(9,080)	100.000%	(2)	0.018%	(0)	0.003%	(1)	0.006%	(842)	9.275%	(16)	0.172%	(16)	0.172%	(188)	2.074%												
16	Taxes Other Than Income - Real/Personal Prop	(156,536)	100.000%	(29)	0.019%	(4)	0.003%	(44)	0.028%	(14,636)	9.350%	(258)	0.165%	(258)	0.165%	(3,165)	2.022%												
17	<b>Taxes Other Than Income Tax</b>	(165,616)	100.000%	(31)	0.019%	(4)	0.003%	(45)	0.027%	(15,478)	9.346%	(274)	0.165%	(274)	0.165%	(3,353)	2.024%												
18																													
19	<b>Amortization of Property Losses</b>	1,993	100.000%	0	0.018%	0	0.003%	0	0.003%	185	9.281%	3	0.171%	3	0.171%	41	2.069%												
20																													
21	State Income Tax Expense	(28,011)	100.000%	(6)	0.022%	(1)	0.003%	(5)	0.019%	(2,459)	8.778%	(28)	0.099%	(28)	0.099%	(630)	2.251%												
22	Federal Income Tax Expense	(29,629)	100.000%	(6)	0.022%	(1)	0.003%	(6)	0.019%	(2,601)	8.778%	(29)	0.099%	(29)	0.099%	(667)	2.251%												
23	Amortization of ITC	(34,789)	100.000%	(6)	0.019%	(1)	0.003%	(10)	0.028%	(3,253)	9.350%	(57)	0.165%	(57)	0.165%	(703)	2.022%												
24	<b>Income Taxes</b>	(92,429)	100.000%	(19)	0.021%	(3)	0.003%	(21)	0.022%	(8,312)	8.993%	(114)	0.124%	(114)	0.124%	(2,001)	2.165%												
25																													
26	<b>Total Operating Expenses</b>	(957,231)	100.000%	(283)	0.031%	(37)	0.004%	(195)	0.020%	(89,618)	9.362%	(1,560)	0.163%	(1,560)	0.163%	(22,487)	2.349%												
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COST OF SERVICE STUDY - ALLOCATION OF EXPENSE COMPONENTS TO RATE SCHEDULE

Schedule E-3b (WITH RSAM AND MDS)  
 2023 SUBSEQUENT YEAR ADJUSTMENT  
 FLORIDA PUBLIC SERVICE COMMISSION

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

DOCKET NO.: 20210015-EI

EXPLANATION: For each cost of service study filed, provide the allocation of the test year expenses to rate schedules.  
 Type of Data Shown:  
 - Projected Test Year Ended \_\_\_/\_\_\_/\_\_\_  
 - Prior Year Ended \_\_\_/\_\_\_/\_\_\_  
 - Historical Test Year Ended \_\_\_/\_\_\_/\_\_\_  
 X Proj. Subsequent Year Ended 12/31/23  
 Witness: Tara B. DuBose

(\$000 WHERE APPLICABLE)

Line No.	Methodologies: 12CP and 1/13th; w/ MDS	(2)		(3)		(4)		(5)		(6)		(7)		(8)		(9)		(10)		(11)		(12)		(13)		(14)		(15)	
		Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent
1	<b>Lighting</b>																												
2	Distribution O&M	(14,318)	100.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%
3	General & Administrative Expense	(5,046)	100.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%
4	<b>Operating &amp; Maintenance Expense</b>	(19,364)	100.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%
5		(26,410)	100.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%
6	Depr Exp - Distribution	(2,952)	100.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%
7	Depr Exp - Intangible	(2,349)	100.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%
8	Depr Exp - General	(31,711)	100.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%
9	<b>Depreciation Expense</b>	(662)	100.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%
10		(12,550)	100.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%
11	Taxes Other Than Income - Other Taxes	(13,212)	100.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%
12	Taxes Other Than Income - Real/Personal Prop																												
13	<b>Taxes Other Than Income Tax</b>	147	100.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%
14		(3,083)	100.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%
15	<b>Amortization of Property Losses</b>	(3,261)	100.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%
16	State Income Tax Expense	(2,789)	100.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%
17	Federal Income Tax Expense	(9,133)	100.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%
18	Amortization of ITC																												
19	<b>Income Taxes</b>	(73,273)	100.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%
20																													
21	<b>Total Operating Expenses</b>																												
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25	Note: Totals may not add due to rounding.																												
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COST OF SERVICE STUDY - ALLOCATION OF EXPENSE COMPONENTS TO RATE SCHEDULE

Schedule E-3b (WITH RSAM AND MDS)  
 2023 SUBSEQUENT YEAR ADJUSTMENT  
 FLORIDA PUBLIC SERVICE COMMISSION

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

DOCKET NO.: 20210015-EI

EXPLANATION: For each cost of service study filed, provide the allocation of the test year expenses to rate schedules.  
 Type of Data Shown:  
 - Projected Test Year Ended \_\_\_/\_\_\_/\_\_\_  
 - Prior Year Ended \_\_\_/\_\_\_/\_\_\_  
 - Historical Test Year Ended \_\_\_/\_\_\_/\_\_\_  
 X Proj. Subsequent Year Ended 12/31/23  
 Witness: Tara B. DuBose

(\$000 WHERE APPLICABLE)

Line No.	Methodologies: 12CP and 1/13th; w/ MDS	(1)		(2)		(3)		(4)		(5)		(6)		(7)		(8)		(9)		(10)		(11)		(12)		(13)		(14)		(15)				
		Amount	Percent	GSLD(T)-1	Amount	Percent	GSLD(T)-2	Amount	Percent	GSLD(T)-3	Amount	Percent	MET	Amount	Percent	OL-1	Amount	Percent	OS-2	Amount	Percent	RS(T)-1	Amount	Percent	OS-2	Amount	Percent	RS(T)-1	Amount	Percent				
1	<b>Total Retail</b>																																	
2	Production O&M - Steam	(6,093)	8.230%	(2,115)	2.857%	(519)	0.701%	(47)	0.064%	(29)	0.039%	(112)	0.153%	(20)	0.027%	(5)	0.007%	(40,657)	54.917%															
3	Production O&M - Nuclear	(26,155)	8.204%	(9,003)	2.824%	(2,204)	0.691%	(202)	0.063%	(112)	0.035%	(67)	0.032%	(13)	0.006%	(175,674)	55.101%																	
4	Production O&M - Other	(17,290)	8.182%	(5,909)	2.796%	(1,444)	0.683%	(133)	0.063%	(67)	0.032%	(28)	0.059%	(2)	0.005%	(116,757)	55.253%																	
5	Transmission O&M	(3,705)	7.374%	(1,178)	2.535%	(288)	0.620%	(77)	0.037%	(786)	0.381%	(2)	0.002%	(40)	0.020%	(26,336)	56.687%																	
6	Distribution O&M	(10,078)	4.883%	(2,869)	1.300%	(77)	0.001%	(2)	0.002%	(125)	0.110%	(0)	0.000%	(4)	0.003%	(132,292)	64.092%																	
7	Customer Account Expense	(87)	0.077%	(10)	0.009%	(1)	0.001%	(0)	0.000%	(30)	0.078%	(0)	0.000%	(1)	0.003%	(99,735)	87.435%																	
8	Customer Service & Info Expense	(24,005)	6.479%	(8,084)	2.182%	(1,735)	0.468%	(186)	0.050%	(495)	0.133%	(675)	0.049%	(32)	0.009%	(34,213)	88.374%																	
9	General & Administrative Expense	(87,434)	6.334%	(29,169)	2.113%	(6,192)	0.449%	(675)	0.049%	(1,643)	0.119%	(118)	0.009%	(118)	0.009%	(226,763)	61.202%																	
10	<b>Operating &amp; Maintenance Expense</b>																																	
11	Depr Exp - Production	(88,691)	8.013%	(28,574)	2.592%	(6,870)	0.621%	(663)	0.060%	(61)	0.006%	(663)	0.060%	(57)	0.005%	(624,871)	56.453%																	
12	Depr Exp - Transmission	(19,203)	7.973%	(6,111)	2.537%	(1,531)	0.636%	(143)	0.059%	(1)	0.000%	(143)	0.059%	(12)	0.005%	(136,428)	56.643%																	
13	Depr Exp - Distribution	(21,687)	3.150%	(5,926)	0.861%	(12)	0.002%	(183)	0.027%	(5,872)	0.853%	(183)	0.027%	(117)	0.017%	(502,267)	72.964%																	
14	Depr Exp - Intangible	(14,142)	6.498%	(4,780)	2.196%	(1,030)	0.473%	(110)	0.050%	(271)	0.125%	(110)	0.050%	(19)	0.009%	(132,989)	61.105%																	
15	Depr Exp - General	(11,253)	6.498%	(3,803)	2.196%	(819)	0.473%	(87)	0.050%	(216)	0.125%	(87)	0.050%	(15)	0.009%	(105,817)	61.105%																	
16	<b>Depreciation Expense</b>																																	
17	Taxes Other Than Income - Other Taxes	(3,170)	6.498%	(1,072)	2.196%	(231)	0.473%	(25)	0.050%	(61)	0.125%	(25)	0.050%	(4)	0.009%	(29,812)	61.105%																	
18	Taxes Other Than Income - Real/Personal Prop	(50,496)	6.228%	(15,829)	1.952%	(3,138)	0.387%	(375)	0.046%	(2,089)	0.258%	(375)	0.046%	(67)	0.008%	(507,102)	62.542%																	
19	<b>Taxes Other Than Income Tax</b>																																	
20	Amortization of Property Losses	(311)	16.922%	(91)	4.933%	(28)	1.524%	(2)	0.117%	(14)	(0.762%)	(2)	0.117%	0	(0.015%)	(530)	28.791%																	
21	Gain or Loss on Sale of Plant	462	7.864%	137	2.281%	0	0.000%	4	0.060%	6	0.094%	4	0.060%	2	0.028%	3,626	60.199%																	
22	State Income Tax Expense	(7,106)	4.766%	(1,695)	1.137%	(127)	0.065%	(91)	0.061%	(178)	0.120%	(91)	0.061%	(36)	0.024%	(93,344)	62.610%																	
23	Federal Income Tax Expense	(7,517)	4.766%	(1,793)	1.137%	(134)	0.065%	(96)	0.061%	(188)	0.120%	(96)	0.061%	(38)	0.024%	(69,737)	62.610%																	
24	Amortization of ITC	(11,222)	6.228%	(3,518)	1.952%	(698)	0.387%	(83)	0.046%	(464)	0.258%	(83)	0.046%	(15)	0.008%	(112,701)	62.542%																	
25	<b>Income Taxes</b>																																	
26	<b>Total Operating Expenses</b>																																	
27		(321,772)	6.248%	(102,223)	1.985%	(20,811)	0.404%	(2,531)	0.049%	(11,025)	0.214%	(495)	0.010%	(495)	0.010%	(3,193,397)	62.012%																	
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COST OF SERVICE STUDY - ALLOCATION OF EXPENSE COMPONENTS TO RATE SCHEDULE

Schedule E-3b (WITH RSAM AND MDS)  
 2023 SUBSEQUENT YEAR ADJUSTMENT  
 FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: For each cost of service study filed, provide the allocation of the test year expenses to rate schedules.

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

Methodologies: 12CP and 1/13th; w/ MDS

Witness: Tara B. DuBose

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

(\$000 WHERE APPLICABLE)

Line No.	Methodologies: 12CP and 1/13th; w/ MDS	(1)		(2)		(3)		(4)		(5)		(6)		(7)		(8)		(9)		(10)		(11)		(12)		(13)		(14)		(15)	
		Amount	Percent	GSLD(T)-1	Amount	Percent	GSLD(T)-2	Amount	Percent	GSLD(T)-3	Amount	Percent	MET	Amount	Percent	OL-1	Amount	Percent	OS-2	Amount	Percent	RS(T)-1	Amount	Percent	RS(T)-1	Amount	Percent	RS(T)-1	Amount	Percent	
1	<b>Energy</b>																														
2	Production O&M - Steam	(3,381)	8.445%	(1,253)	3.129%	(1,253)	3.129%	(1,253)	3.129%	(1,253)	3.129%	(27)	0.068%	(29)	0.072%	(29)	0.072%	(3)	0.008%	(3)	0.008%	(21,378)	53.395%	(21,378)	53.395%	(21,378)	53.395%	(21,378)	53.395%	(21,378)	53.395%
3	Production O&M - Nuclear	(13,060)	8.445%	(4,840)	3.129%	(4,840)	3.129%	(1,207)	0.780%	(1,207)	0.780%	(105)	0.068%	(112)	0.072%	(112)	0.072%	(12)	0.008%	(12)	0.008%	(82,579)	53.395%	(82,579)	53.395%	(82,579)	53.395%	(82,579)	53.395%	(82,579)	53.395%
4	Production O&M - Other	(7,837)	8.445%	(2,904)	3.129%	(2,904)	3.129%	(724)	0.780%	(724)	0.780%	(63)	0.068%	(67)	0.072%	(67)	0.072%	(7)	0.008%	(7)	0.008%	(49,565)	53.395%	(49,565)	53.395%	(49,565)	53.395%	(49,565)	53.395%	(49,565)	53.395%
5	Customer Account Expense	(21)	0.144%	(3)	0.019%	(3)	0.019%	0	0.000%	0	0.000%	0	0.000%	(54)	0.380%	(54)	0.380%	0	0.000%	0	0.000%	(11,669)	82.163%	(11,669)	82.163%	(11,669)	82.163%	(11,669)	82.163%	(11,669)	82.163%
6	General & Administrative Expense	(11,059)	8.415%	(4,088)	3.118%	(4,088)	3.118%	(1,022)	0.777%	(1,022)	0.777%	(89)	0.068%	(96)	0.073%	(96)	0.073%	(10)	0.008%	(10)	0.008%	(70,308)	53.499%	(70,308)	53.499%	(70,308)	53.499%	(70,308)	53.499%	(70,308)	53.499%
7	<b>Operating &amp; Maintenance Expense</b>	(35,356)	8.164%	(13,087)	3.024%	(13,087)	3.024%	(3,265)	0.754%	(3,265)	0.754%	(284)	0.065%	(358)	0.083%	(358)	0.083%	(33)	0.008%	(33)	0.008%	(235,489)	54.370%	(235,489)	54.370%	(235,489)	54.370%	(235,489)	54.370%	(235,489)	54.370%
8	Depr Exp - Production	(7,190)	8.445%	(2,664)	3.129%	(2,664)	3.129%	(664)	0.780%	(664)	0.780%	(58)	0.068%	(61)	0.072%	(61)	0.072%	(7)	0.008%	(7)	0.008%	(45,463)	53.395%	(45,463)	53.395%	(45,463)	53.395%	(45,463)	53.395%	(45,463)	53.395%
9	Depr Exp - Transmission	(119)	8.445%	(44)	3.129%	(44)	3.129%	(11)	0.780%	(11)	0.780%	(1)	0.068%	(1)	0.072%	(1)	0.072%	(0)	0.008%	(0)	0.008%	(750)	53.395%	(750)	53.395%	(750)	53.395%	(750)	53.395%	(750)	53.395%
10	Depr Exp - Intangible	(6,802)	8.415%	(2,520)	3.118%	(2,520)	3.118%	(628)	0.777%	(628)	0.777%	(55)	0.068%	(59)	0.073%	(59)	0.073%	(6)	0.008%	(6)	0.008%	(43,246)	53.499%	(43,246)	53.499%	(43,246)	53.499%	(43,246)	53.499%	(43,246)	53.499%
11	Depr Exp - General	(5,412)	8.415%	(2,005)	3.118%	(2,005)	3.118%	(500)	0.777%	(500)	0.777%	(43)	0.068%	(47)	0.073%	(47)	0.073%	(5)	0.008%	(5)	0.008%	(34,410)	53.499%	(34,410)	53.499%	(34,410)	53.499%	(34,410)	53.499%	(34,410)	53.499%
12	<b>Depreciation Expense</b>	(19,523)	8.426%	(7,234)	3.122%	(7,234)	3.122%	(1,804)	0.779%	(1,804)	0.779%	(157)	0.068%	(169)	0.073%	(169)	0.073%	(18)	0.008%	(18)	0.008%	(123,870)	53.461%	(123,870)	53.461%	(123,870)	53.461%	(123,870)	53.461%	(123,870)	53.461%
13	Taxes Other Than Income - Other Taxes	(1,525)	8.415%	(565)	3.118%	(565)	3.118%	(141)	0.777%	(141)	0.777%	(12)	0.068%	(13)	0.073%	(13)	0.073%	(1)	0.008%	(1)	0.008%	(9,694)	53.499%	(9,694)	53.499%	(9,694)	53.499%	(9,694)	53.499%	(9,694)	53.499%
14	Taxes Other Than Income - Real/Personal Prop	(3,667)	8.433%	(1,359)	3.125%	(1,359)	3.125%	(339)	0.779%	(339)	0.779%	(29)	0.068%	(32)	0.073%	(32)	0.073%	(3)	0.008%	(3)	0.008%	(23,233)	53.435%	(23,233)	53.435%	(23,233)	53.435%	(23,233)	53.435%	(23,233)	53.435%
15	<b>Taxes Other Than Income Tax</b>	(5,192)	8.428%	(1,924)	3.123%	(1,924)	3.123%	(480)	0.779%	(480)	0.779%	(42)	0.068%	(45)	0.073%	(45)	0.073%	(5)	0.008%	(5)	0.008%	(32,928)	53.454%	(32,928)	53.454%	(32,928)	53.454%	(32,928)	53.454%	(32,928)	53.454%
16	<b>Amortization of Property Losses</b>	229	8.414%	85	3.118%	85	3.118%	21	0.777%	21	0.777%	2	0.068%	2	0.073%	2	0.073%	0	0.008%	0	0.008%	1,453	53.502%	1,453	53.502%	1,453	53.502%	1,453	53.502%	1,453	53.502%
17	State Income Tax Expense	(696)	6.772%	(195)	1.892%	(195)	1.892%	(18)	0.172%	(18)	0.172%	(10)	0.094%	(2)	0.020%	(2)	0.020%	(3)	0.025%	(3)	0.025%	(5,427)	52.763%	(5,427)	52.763%	(5,427)	52.763%	(5,427)	52.763%	(5,427)	52.763%
18	Federal Income Tax Expense	(737)	6.772%	(206)	1.892%	(206)	1.892%	(19)	0.172%	(19)	0.172%	(10)	0.094%	(2)	0.020%	(2)	0.020%	(3)	0.025%	(3)	0.025%	(5,740)	52.763%	(5,740)	52.763%	(5,740)	52.763%	(5,740)	52.763%	(5,740)	52.763%
19	Amortization of ITC	(815)	8.433%	(302)	3.125%	(302)	3.125%	(75)	0.779%	(75)	0.779%	(7)	0.068%	(7)	0.073%	(7)	0.073%	(1)	0.008%	(1)	0.008%	(5,163)	53.435%	(5,163)	53.435%	(5,163)	53.435%	(5,163)	53.435%	(5,163)	53.435%
20	<b>Income Taxes</b>	(2,248)	7.293%	(702)	2.279%	(702)	2.279%	(112)	0.362%	(112)	0.362%	(26)	0.086%	(11)	0.036%	(11)	0.036%	(6)	0.019%	(6)	0.019%	(16,330)	52.974%	(16,330)	52.974%	(16,330)	52.974%	(16,330)	52.974%	(16,330)	52.974%
21	<b>Total Operating Expenses</b>	(62,093)	8.229%	(22,873)	3.031%	(22,873)	3.031%	(5,639)	0.747%	(5,639)	0.747%	(507)	0.067%	(581)	0.077%	(581)	0.077%	(62)	0.008%	(62)	0.008%	(407,163)	53.962%	(407,163)	53.962%	(407,163)	53.962%	(407,163)	53.962%	(407,163)	53.962%
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COST OF SERVICE STUDY - ALLOCATION OF EXPENSE COMPONENTS TO RATE SCHEDULE

Schedule E-3b (WITH RSAM AND MDS)  
 2023 SUBSEQUENT YEAR ADJUSTMENT  
 FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: For each cost of service study filed, provide the allocation of the test year expenses to rate schedules.

Type of Data Shown:  
 - Projected Test Year Ended \_\_\_/\_\_\_/\_\_\_  
 - Prior Year Ended \_\_\_/\_\_\_/\_\_\_  
 - Historical Test Year Ended \_\_\_/\_\_\_/\_\_\_  
 X Proj. Subsequent Year Ended 12/31/23  
 Witness: Tara B. DuBose

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

(\$000 WHERE APPLICABLE)

DOCKET NO.: 20210015-EI

Line No.	Methodologies: 12CP and 1/13th; w/ MDS	(2)		(3)		(4)		(5)		(6)		(7)		(8)		(9)		(10)		(11)		(12)		(13)		(14)		(15)		
		Amount	Percent	GSLD(T)-1	Amount	Percent	GSLD(T)-2	Amount	Percent	GSLD(T)-3	Amount	Percent	MET	Amount	Percent	OL-1	Amount	Percent	OS-2	Amount	Percent	RS(T)-1	Amount	Percent	RS(T)-1	Amount	Percent			
1	<b>Customer</b>																													
2	Transmission O&M	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	
3	Distribution O&M	(81)	0.137%	(22)	0.038%	(2)	0.003%	(2)	0.003%	(6)	0.003%	(8)	0.013%	(260)	0.442%	(71)	0.071%	(2)	0.002%	(71)	0.071%	(4)	0.004%	(8)	0.014%	(51,180)	86.962%	(88,065)	88.185%	
4	Customer Account Expense	(67)	0.067%	(7)	0.007%	(1)	0.001%	(1)	0.001%	(1)	0.001%	(2)	0.002%	(30)	0.078%	(30)	0.078%	(0)	0.000%	(30)	0.078%	(1)	0.003%	(1)	0.003%	(34,213)	88.374%	(60,944)	87.914%	
5	Customer Service & Info Expense	(20)	0.052%	(1)	0.003%	(0)	0.000%	(0)	0.000%	(3)	0.005%	(3)	0.005%	(155)	0.223%	(155)	0.223%	(3)	0.005%	(155)	0.223%	(5)	0.007%	(18)	0.007%	(234,403)	87.867%			
6	General & Administrative Expense	(58)	0.084%	(11)	0.016%	(3)	0.005%	(3)	0.005%	(12)	0.004%	(13)	0.005%	(617)	0.194%	(617)	0.194%	(13)	0.005%	(617)	0.194%	(18)	0.007%	(234,403)	87.867%					
7	<b>Operating &amp; Maintenance Expense</b>	(226)	0.085%	(42)	0.016%	(42)	0.016%	(42)	0.016%	(12)	0.004%	(13)	0.005%	(617)	0.194%	(617)	0.194%	(13)	0.005%	(617)	0.194%	(18)	0.007%	(234,403)	87.867%					
8																														
9	Depr Exp - Transmission	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	
10	Depr Exp - Distribution	(542)	0.150%	(157)	0.043%	(12)	0.003%	(12)	0.003%	(67)	0.003%	(54)	0.015%	(1,576)	0.436%	(83)	0.205%	(2)	0.005%	(83)	0.205%	(3)	0.007%	(57)	0.016%	(313,611)	86.759%	(35,623)	87.941%	
11	Depr Exp - Intangible	(34)	0.083%	(6)	0.016%	(6)	0.016%	(2)	0.004%	(2)	0.004%	(2)	0.005%	(83)	0.205%	(83)	0.205%	(2)	0.005%	(83)	0.205%	(3)	0.007%	(28,344)	87.941%					
12	Depr Exp - General	(27)	0.083%	(5)	0.016%	(5)	0.016%	(1)	0.004%	(1)	0.004%	(2)	0.005%	(169)	0.139%	(169)	0.139%	(2)	0.005%	(169)	0.139%	(2)	0.007%	(62)	0.014%	(377,578)	86.918%			
13	<b>Depreciation Expense</b>	(602)	0.139%	(169)	0.039%	(169)	0.039%	(169)	0.039%	(82)	0.019%	(57)	0.013%	(1,725)	0.397%	(886)	0.535%	(8)	0.005%	(886)	0.535%	(11)	0.006%	(10)	0.006%	(137,235)	87.670%	(145,220)	87.685%	
14																														
15	Taxes Other Than Income - Other Taxes	(8)	0.083%	(1)	0.016%	(1)	0.016%	(0)	0.004%	(0)	0.004%	(0)	0.005%	(19)	0.205%	(19)	0.205%	(8)	0.005%	(19)	0.205%	(1)	0.007%	(1)	0.007%	(7,985)	87.941%			
16	Taxes Other Than Income - Real/Personal Prop	(129)	0.083%	(25)	0.016%	(38)	0.024%	(38)	0.024%	(38)	0.024%	(8)	0.005%	(867)	0.554%	(867)	0.554%	(8)	0.005%	(867)	0.554%	(10)	0.006%	(10)	0.006%	(137,235)	87.670%			
17	<b>Taxes Other Than Income Tax</b>	(137)	0.083%	(26)	0.016%	(39)	0.023%	(39)	0.023%	(39)	0.023%	(8)	0.005%	(886)	0.535%	(886)	0.535%	(8)	0.005%	(886)	0.535%	(11)	0.006%	(11)	0.006%	(145,220)	87.685%			
18																														
19	<b>Amortization of Property Losses</b>	2	0.083%	0	0.016%	0	0.016%	0	0.001%	0	0.001%	0	0.005%	5	0.241%	5	0.241%	0	0.005%	0	0.005%	0	0.007%	0	0.007%	1,752	87.929%			
20																														
21	State Income Tax Expense	(17)	0.062%	(3)	0.009%	(3)	0.009%	(1)	0.005%	(1)	0.005%	(2)	0.006%	(74)	0.263%	(74)	0.263%	(2)	0.006%	(74)	0.263%	(5)	0.018%	(5)	0.018%	(24,730)	88.288%			
22	Federal Income Tax Expense	(18)	0.062%	(3)	0.009%	(3)	0.009%	(2)	0.005%	(2)	0.005%	(2)	0.006%	(78)	0.263%	(78)	0.263%	(2)	0.006%	(78)	0.263%	(5)	0.018%	(5)	0.018%	(26,159)	88.288%			
23	Amortization of ITC	(29)	0.083%	(6)	0.016%	(8)	0.024%	(8)	0.024%	(8)	0.024%	(2)	0.005%	(193)	0.554%	(193)	0.554%	(2)	0.005%	(193)	0.554%	(2)	0.006%	(2)	0.006%	(30,500)	87.670%			
24	<b>Income Taxes</b>	(65)	0.070%	(11)	0.012%	(11)	0.012%	(12)	0.012%	(12)	0.012%	(5)	0.006%	(344)	0.373%	(344)	0.373%	(5)	0.006%	(344)	0.373%	(13)	0.014%	(13)	0.014%	(81,389)	88.055%			
25																														
26	<b>Total Operating Expenses</b>	(1,027)	0.107%	(248)	0.026%	(144)	0.015%	(144)	0.015%	(84)	0.009%	(84)	0.009%	(3,467)	0.362%	(3,467)	0.362%	(103)	0.011%	(103)	0.011%	(103)	0.011%	(103)	0.011%	(836,838)	87.423%			
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COST OF SERVICE STUDY - ALLOCATION OF EXPENSE COMPONENTS TO RATE SCHEDULE

Schedule E-3b (WITH RSAM AND MDS)  
 2023 SUBSEQUENT YEAR ADJUSTMENT  
 FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: For each cost of service study filed, provide the allocation  
 of the test year expenses to rate schedules.

Type of Data Shown:  
 - Projected Test Year Ended \_\_\_/\_\_\_/\_\_\_  
 - Prior Year Ended \_\_\_/\_\_\_/\_\_\_  
 - Historical Test Year Ended \_\_\_/\_\_\_/\_\_\_  
 X Proj. Subsequent Year Ended 12/31/23  
 Witness: Tara B. DuBose

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

(\$000 WHERE APPLICABLE)

DOCKET NO.: 20210015-EI

Line No.	(1) Methodologies: 12CP and 1/13th; w/ MDS	(2)		(3)		(4)		(5)		(6)		(7)		(8)		(9)		(10)		(11)		(12)		(13)		(14)		(15)	
		Amount	Percent	GSLD(T)-1 Amount	Percent	GSLD(T)-2 Amount	Percent	GSLD(T)-3 Amount	Percent	MET Amount	Percent	OL-1 Amount	Percent	OS-2 Amount	Percent	RS(T)-1 Amount	Percent												
1	<b>Lighting</b>																												
2	Distribution O&M	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	(403)	2.814%	0	0.000%	0	0.000%	0	0.000%	0	0.000%
3	General & Administrative Expense	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	(200)	3.964%	0	0.000%	0	0.000%	0	0.000%	0	0.000%
4	<b>Operating &amp; Maintenance Expense</b>	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	(603)	3.113%	0	0.000%	0	0.000%	0	0.000%	0	0.000%
5																													
6	Depr Exp - Distribution	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	(4,040)	15.295%	0	0.000%	0	0.000%	0	0.000%	0	0.000%
7	Depr Exp - Intangible	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	(103)	3.505%	0	0.000%	0	0.000%	0	0.000%	0	0.000%
8	Depr Exp - General	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	(82)	3.505%	0	0.000%	0	0.000%	0	0.000%	0	0.000%
9	<b>Depreciation Expense</b>	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	(4,225)	13.325%	0	0.000%	0	0.000%	0	0.000%	0	0.000%
10																													
11	Taxes Other Than Income - Other Taxes	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	(23)	3.505%	0	0.000%	0	0.000%	0	0.000%	0	0.000%
12	Taxes Other Than Income - Real/Personal Prop	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	(1,063)	8.468%	0	0.000%	0	0.000%	0	0.000%	0	0.000%
13	<b>Taxes Other Than Income Tax</b>	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	(1,086)	8.219%	0	0.000%	0	0.000%	0	0.000%	0	0.000%
14																													
15	<b>Amortization of Property Losses</b>	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	6	4.054%	0	0.000%	0	0.000%	0	0.000%	0	0.000%
16																													
17	State Income Tax Expense	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	(91)	2.968%	0	0.000%	0	0.000%	0	0.000%	0	0.000%
18	Federal Income Tax Expense	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	(97)	2.968%	0	0.000%	0	0.000%	0	0.000%	0	0.000%
19	Amortization of ITC	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	(236)	8.468%	0	0.000%	0	0.000%	0	0.000%	0	0.000%
20	<b>Income Taxes</b>	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	(424)	4.647%	0	0.000%	0	0.000%	0	0.000%	0	0.000%
21																													
22	<b>Total Operating Expenses</b>	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	(6,333)	8.643%	0	0.000%	0	0.000%	0	0.000%	0	0.000%
23																													
24																													
25	Note: Totals may not add due to rounding.																												
26																													
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COST OF SERVICE STUDY - ALLOCATION OF EXPENSE COMPONENTS TO RATE SCHEDULE

Schedule E-3a (WITH RSAM AND MDS)  
 2023 SUBSEQUENT YEAR ADJUSTMENT  
 FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: For each cost of service study filed, provide the allocation of the test year expenses to rate schedules.

Type of Data Shown:  
 - Projected Test Year Ended \_\_\_/\_\_\_/\_\_\_  
 - Prior Year Ended \_\_\_/\_\_\_/\_\_\_  
 - Historical Test Year Ended \_\_\_/\_\_\_/\_\_\_  
 X Proj. Subsequent Year Ended 12/31/23  
 Witness: Tara B. DuBose

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

(\$000 WHERE APPLICABLE)

DOCKET NO.: 20210015-EI

Line No.	Methodologies: 12CP and 1/13th; w/ MDS	(1)		(2)		(3)		(4)		(5)		(6)		(7)		(8)		(9)		(10)		(11)		(12)		(13)			
		Amount	Percent	SL-1	Amount	Percent	SL-1M	Amount	Percent	SL-2	Amount	Percent	SL-2M	Amount	Percent	SST-DST	Amount	Percent	SST-TST	Amount	Percent	SST-DST	Amount	Percent	SST-TST	Amount	Percent		
1	<b>Total Retail</b>																												
2	Production O&M - Steam	(131)	0.177%	(11)	0.015%	(20)	0.026%	(8)	0.011%	(1)	0.011%	(1)	0.001%	(1)	0.001%	(39)	0.053%	(39)	0.053%										
3	Production O&M - Nuclear	(506)	0.159%	(42)	0.013%	(82)	0.026%	(33)	0.010%	(3)	0.010%	(3)	0.001%	(3)	0.001%	(170)	0.053%	(170)	0.053%										
4	Production O&M - Other	(304)	0.144%	(25)	0.012%	(54)	0.025%	(21)	0.010%	(2)	0.010%	(2)	0.001%	(2)	0.001%	(113)	0.053%	(113)	0.053%										
5	Transmission O&M	0	0.000%	(0)	0.001%	(10)	0.021%	(3)	0.007%	(1)	0.007%	(1)	0.001%	(1)	0.001%	(30)	0.064%	(30)	0.064%										
6	Distribution O&M	(14,459)	7.005%	(63)	0.026%	(45)	0.022%	(23)	0.011%	(75)	0.036%	(2)	0.001%	(2)	0.001%	(7)	0.001%	(7)	0.001%										
7	Customer Account Expense	(288)	0.252%	(12)	0.011%	(26)	0.023%	(14)	0.012%	(1)	0.012%	(1)	0.001%	(1)	0.001%	(1)	0.001%	(1)	0.001%										
8	Customer Service & Info Expense	(113)	0.292%	(5)	0.013%	(11)	0.027%	(6)	0.015%	(0)	0.015%	(0)	0.000%	(0)	0.000%	(0)	0.000%	(0)	0.000%										
9	General & Administrative Expense	(5,567)	1.502%	(59)	0.016%	(90)	0.024%	(41)	0.011%	(29)	0.008%	(29)	0.008%	(29)	0.008%	(135)	0.036%	(135)	0.036%										
10	<b>Operating &amp; Maintenance Expense</b>	(21,367)	1.548%	(207)	0.015%	(337)	0.024%	(148)	0.011%	(110)	0.008%	(110)	0.008%	(110)	0.008%	(489)	0.035%	(489)	0.035%										
11																													
12	Depr Exp - Production	(279)	0.025%	(29)	0.003%	(243)	0.022%	(80)	0.007%	(6)	0.007%	(6)	0.001%	(6)	0.001%	(600)	0.054%	(600)	0.054%										
13	Depr Exp - Transmission	(5)	0.002%	(2)	0.001%	(51)	0.021%	(16)	0.007%	(6)	0.002%	(6)	0.002%	(6)	0.002%	(182)	0.075%	(182)	0.075%										
14	Depr Exp - Distribution	(23,529)	3.418%	(139)	0.020%	(89)	0.013%	(81)	0.012%	(144)	0.021%	(144)	0.021%	(144)	0.021%	(13)	0.002%	(13)	0.002%										
15	Depr Exp - Intangible	(3,284)	1.509%	(36)	0.016%	(54)	0.025%	(24)	0.011%	(17)	0.008%	(17)	0.008%	(17)	0.008%	(79)	0.036%	(79)	0.036%										
16	Depr Exp - General	(2,613)	1.509%	(28)	0.016%	(43)	0.025%	(19)	0.011%	(13)	0.008%	(13)	0.008%	(13)	0.008%	(63)	0.036%	(63)	0.036%										
17	<b>Depreciation Expense</b>	(29,709)	1.224%	(234)	0.010%	(479)	0.020%	(221)	0.009%	(186)	0.008%	(186)	0.008%	(186)	0.008%	(937)	0.039%	(937)	0.039%										
18																													
19	Taxes Other Than Income - Other Taxes	(736)	1.509%	(8)	0.016%	(12)	0.025%	(5)	0.011%	(4)	0.008%	(4)	0.008%	(4)	0.008%	(18)	0.036%	(18)	0.036%										
20	Taxes Other Than Income - Real/Personal Prop	(12,213)	1.506%	(82)	0.010%	(155)	0.019%	(74)	0.009%	(79)	0.010%	(79)	0.010%	(79)	0.010%	(299)	0.037%	(299)	0.037%										
21	<b>Taxes Other Than Income Tax</b>	(12,949)	1.506%	(89)	0.010%	(167)	0.019%	(80)	0.009%	(83)	0.010%	(83)	0.010%	(83)	0.010%	(317)	0.037%	(317)	0.037%										
22																													
23	<b>Amortization of Property Losses</b>	158	(8.588%)	1	(0.074%)	(0)	0.010%	0	(0.014%)	1	(0.041%)	1	(0.041%)	1	(0.041%)	(3)	0.162%	(3)	0.162%										
24																													
25	<b>Gain or Loss on Sale of Plant</b>	26	0.424%	2	0.035%	2	0.026%	1	0.011%	4	0.064%	4	0.064%	4	0.064%	0	0.000%	0	0.000%										
26																													
27	State Income Tax Expense	(3,195)	2.143%	(32)	0.021%	(46)	0.031%	(42)	0.028%	(66)	0.044%	(66)	0.044%	(66)	0.044%	(234)	0.157%	(234)	0.157%										
28	Federal Income Tax Expense	(3,380)	2.143%	(34)	0.021%	(49)	0.031%	(44)	0.028%	(69)	0.044%	(69)	0.044%	(69)	0.044%	(248)	0.157%	(248)	0.157%										
29	Amortization of ITC	(2,714)	1.506%	(18)	0.010%	(35)	0.019%	(16)	0.009%	(18)	0.010%	(18)	0.010%	(18)	0.010%	(67)	0.037%	(67)	0.037%										
30	<b>Income Taxes</b>	(9,290)	1.506%	(84)	0.017%	(130)	0.027%	(102)	0.021%	(153)	0.031%	(153)	0.031%	(153)	0.031%	(549)	0.113%	(549)	0.113%										
31																													
32	<b>Total Operating Expenses</b>	(73,131)	1.420%	(611)	0.012%	(1,112)	0.022%	(650)	0.011%	(526)	0.010%	(526)	0.010%	(526)	0.010%	(2,296)	0.045%	(2,296)	0.045%										
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COST OF SERVICE STUDY - ALLOCATION OF EXPENSE COMPONENTS TO RATE SCHEDULE

Schedule E-3a (WITH RSAM AND MDS)  
 2023 SUBSEQUENT YEAR ADJUSTMENT  
 FLORIDA PUBLIC SERVICE COMMISSION

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

DOCKET NO.: 20210015-EI

EXPLANATION: For each cost of service study filed, provide the allocation of the test year expenses to rate schedules.  
 Type of Data Shown:  
 - Projected Test Year Ended \_\_\_/\_\_\_/\_\_\_  
 - Prior Year Ended \_\_\_/\_\_\_/\_\_\_  
 - Historical Test Year Ended \_\_\_/\_\_\_/\_\_\_  
 X Proj. Subsequent Year Ended 12/31/23  
 Witness: Tara B. DuBose

(\$000 WHERE APPLICABLE)

Line No.	Methodologies: 12CP and 1/13th; w/ MDS	(2)		(3)		(4)		(5)		(6)		(7)		(8)		(9)		(10)		(11)		(12)		(13)		
		Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	
1	<b>Demand</b>																									
2	Production O&M - Steam	0	0.000%	(0)	0.001%	(7)	0.021%	(2)	0.007%	(0)	0.000%	(0)	0.000%	(18)	0.054%											
3	Production O&M - Nuclear	0	0.000%	(1)	0.001%	(35)	0.021%	(11)	0.007%	(1)	0.000%	(1)	0.000%	(89)	0.054%											
4	Production O&M - Other	0	0.000%	(1)	0.001%	(25)	0.021%	(8)	0.007%	(1)	0.000%	(1)	0.000%	(64)	0.054%											
5	Transmission O&M	0	0.000%	(0)	0.001%	(10)	0.021%	(3)	0.007%	(0)	0.000%	(0)	0.000%	(25)	0.054%											
6	Distribution O&M	(556)	0.417%	(46)	0.035%	(34)	0.025%	(14)	0.011%	(74)	0.055%	(0)	0.000%	0	0.000%											
7	General & Administrative Expense	(198)	0.120%	(17)	0.010%	(37)	0.022%	(13)	0.008%	(27)	0.016%	(64)	0.039%													
8	<b>Operating &amp; Maintenance Expense</b>	(754)	0.114%	(66)	0.010%	(148)	0.022%	(52)	0.008%	(102)	0.016%	(261)	0.040%													
9	Depr Exp - Production	0	0.000%	(7)	0.001%	(217)	0.021%	(68)	0.007%	(5)	0.000%	(566)	0.054%													
10	Depr Exp - Transmission	0	0.000%	(2)	0.001%	(51)	0.021%	(16)	0.007%	(1)	0.000%	(130)	0.054%													
11	Depr Exp - Distribution	(1,176)	0.391%	(97)	0.032%	(71)	0.024%	(31)	0.010%	(137)	0.045%	0	0.000%													
12	Depr Exp - Intangible	(114)	0.122%	(10)	0.011%	(21)	0.022%	(7)	0.008%	(15)	0.016%	(36)	0.038%													
13	Depr Exp - General	(91)	0.122%	(8)	0.011%	(17)	0.022%	(6)	0.008%	(12)	0.016%	(28)	0.038%													
14	<b>Depreciation Expense</b>	(1,381)	0.080%	(123)	0.007%	(376)	0.022%	(128)	0.007%	(171)	0.010%	(750)	0.043%													
15	Taxes Other Than Income - Other Taxes	(26)	0.122%	(2)	0.011%	(5)	0.022%	(2)	0.008%	(3)	0.016%	(8)	0.038%													
16	Taxes Other Than Income - Real/Personal Prop	(580)	0.097%	(51)	0.009%	(132)	0.022%	(46)	0.008%	(75)	0.013%	(247)	0.041%													
17	<b>Taxes Other Than Income Tax</b>	(605)	0.098%	(53)	0.009%	(136)	0.022%	(47)	0.008%	(78)	0.013%	(255)	0.041%													
18	<b>Amortization of Property Losses</b>	6	(0.087%)	0	(0.006%)	(1)	0.020%	(0)	0.006%	1	(0.011%)	(4)	0.066%													
19	<b>Gain or Loss on Sale of Plant</b>	26	0.424%	2	0.035%	2	0.026%	1	0.011%	4	0.064%	0	0.000%													
20	State Income Tax Expense	(151)	0.140%	(19)	0.017%	(38)	0.035%	(25)	0.023%	(62)	0.057%	(188)	0.175%													
21	Federal Income Tax Expense	(159)	0.140%	(20)	0.017%	(40)	0.035%	(26)	0.023%	(65)	0.057%	(199)	0.175%													
22	Amortization of ITC	(129)	0.097%	(11)	0.009%	(29)	0.022%	(10)	0.008%	(17)	0.013%	(55)	0.041%													
23	<b>Income Taxes</b>	(439)	0.124%	(50)	0.014%	(108)	0.030%	(61)	0.017%	(144)	0.041%	(442)	0.125%													
24	<b>Total Operating Expenses</b>	(3,148)	0.094%	(289)	0.009%	(767)	0.023%	(288)	0.009%	(491)	0.015%	(1,714)	0.051%													

COST OF SERVICE STUDY - ALLOCATION OF EXPENSE COMPONENTS TO RATE SCHEDULE

Schedule E-3a (WITH RSAM AND MDS)  
 2023 SUBSEQUENT YEAR ADJUSTMENT  
 FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: For each cost of service study filed, provide the allocation of the test year expenses to rate schedules.

Type of Data Shown:  
 - Projected Test Year Ended \_\_\_/\_\_\_/\_\_\_  
 - Prior Year Ended \_\_\_/\_\_\_/\_\_\_  
 - Historical Test Year Ended \_\_\_/\_\_\_/\_\_\_  
 X Proj. Subsequent Year Ended 12/31/23  
 Witness: Tara B. DuBose

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

(\$000 WHERE APPLICABLE)

DOCKET NO.: 20210015-EI

Line No.	Methodologies: 12CP and 1/13th; w/ MDS	(2)		(3)		(4)		(5)		(6)		(7)		(8)		(9)		(10)		(11)		(12)		(13)		
		Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	
1	<b>ENERGY</b>																									
2	Production O&M - Steam	(131)	0.327%	(11)	0.026%	(12)	0.031%	(6)	0.014%	(0)	0.001%	(21)	0.052%													
3	Production O&M - Nuclear	(506)	0.327%	(41)	0.026%	(47)	0.031%	(22)	0.014%	(2)	0.001%	(81)	0.052%													
4	Production O&M - Other	(304)	0.327%	(24)	0.026%	(28)	0.031%	(13)	0.014%	(1)	0.001%	(48)	0.052%													
5	Customer Account Expense	(23)	0.161%	0	0.000%	(1)	0.011%	(0)	0.000%	0	0.000%	0	0.000%													
6	General & Administrative Expense	(429)	0.326%	(35)	0.026%	(40)	0.031%	(19)	0.014%	(1)	0.001%	(68)	0.052%													
7	<b>Operating &amp; Maintenance Expense</b>	(1,392)	0.327%	(110)	0.025%	(130)	0.030%	(59)	0.014%	(5)	0.001%	(218)	0.050%													
8																										
9	Depr Exp - Production	(279)	0.327%	(22)	0.026%	(26)	0.031%	(12)	0.014%	(1)	0.001%	(44)	0.052%													
10	Depr Exp - Transmission	(5)	0.327%	(0)	0.026%	(0)	0.031%	(0)	0.014%	(0)	0.001%	(1)	0.052%													
11	Depr Exp - Intangible	(264)	0.326%	(21)	0.026%	(25)	0.031%	(11)	0.014%	(1)	0.001%	(42)	0.052%													
12	Depr Exp - General	(210)	0.326%	(17)	0.026%	(20)	0.031%	(9)	0.014%	(1)	0.001%	(33)	0.052%													
13	<b>Depreciation Expense</b>	(757)	0.327%	(61)	0.026%	(71)	0.031%	(33)	0.014%	(3)	0.001%	(120)	0.052%													
14																										
15	Taxes Other Than Income - Other Taxes	(59)	0.326%	(5)	0.026%	(6)	0.031%	(3)	0.014%	(0)	0.001%	(9)	0.052%													
16	Taxes Other Than Income - Real/Personal Prop	(142)	0.327%	(11)	0.026%	(13)	0.031%	(6)	0.014%	(0)	0.001%	(23)	0.052%													
17	<b>Taxes Other Than Income Tax</b>	(201)	0.327%	(16)	0.026%	(19)	0.031%	(9)	0.014%	(1)	0.001%	(32)	0.052%													
18																										
19	<b>Amortization of Property Losses</b>	9	0.326%	1	0.026%	1	0.031%	0	0.014%	0	0.001%	1	0.052%													
20																										
21	State Income Tax Expense	(52)	0.502%	(6)	0.059%	(5)	0.052%	(5)	0.046%	(1)	0.006%	(24)	0.236%													
22	Federal Income Tax Expense	(55)	0.502%	(6)	0.059%	(6)	0.052%	(5)	0.046%	(1)	0.006%	(26)	0.236%													
23	Amortization of ITC	(32)	0.327%	(3)	0.026%	(3)	0.031%	(1)	0.014%	(0)	0.001%	(5)	0.052%													
24	<b>Income Taxes</b>	(138)	0.447%	(15)	0.049%	(14)	0.045%	(11)	0.036%	(1)	0.004%	(55)	0.179%													
25																										
26	<b>Total Operating Expenses</b>	(2,480)	0.329%	(202)	0.027%	(233)	0.031%	(112)	0.015%	(9)	0.001%	(424)	0.056%													
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COST OF SERVICE STUDY - ALLOCATION OF EXPENSE COMPONENTS TO RATE SCHEDULE

Schedule E-3b (WITH RSAM AND MDS)  
 2023 SUBSEQUENT YEAR ADJUSTMENT  
 FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: For each cost of service study filed, provide the allocation of the test year expenses to rate schedules.

Type of Data Shown:  
 - Projected Test Year Ended \_\_\_/\_\_\_/\_\_\_  
 - Prior Year Ended \_\_\_/\_\_\_/\_\_\_  
 - Historical Test Year Ended \_\_\_/\_\_\_/\_\_\_  
 X Proj. Subsequent Year Ended 12/31/23  
 Witness: Tara B. DuBose

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

(\$000 WHERE APPLICABLE)

DOCKET NO.: 20210015-EI

Line No.	Methodologies: 12CP and 1/13th; w/ MDS	(2)		(3)		(4)		(5)		(6)		(7)		(8)		(9)		(10)		(11)		(12)		(13)				
		SL-1	SL-1M	SL-2	SL-2M	SL-2M	SL-2M	SL-2M	SL-2M	SL-2M	SL-2M	SL-2M	SL-2M	SL-2M	SL-2M	SL-2M	SL-2M	SL-2M	SL-2M	SL-2M	SL-2M	SL-2M	SL-2M	SL-2M	SL-2M	SL-2M	SL-2M	
		Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	
1	<b>Customer</b>																											
2	Transmission O&M	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	
3	Distribution O&M	0	0.000%	0	0.012%	0	0.000%	0	0.000%	0	0.014%	0	0.000%	0	0.014%	0	0.000%	0	0.014%	0	0.002%	0	0.003%	0	0.003%	0	0.003%	
4	Customer Account Expense	(265)	0.265%	(12)	0.012%	(25)	0.025%	(14)	0.014%	(14)	0.014%	(1)	0.001%	(1)	0.014%	(1)	0.001%	(1)	0.014%	(1)	0.001%	(1)	0.001%	(1)	0.001%	(1)	0.001%	
5	Customer Service & Info Expense	(113)	0.292%	(5)	0.013%	(11)	0.027%	(6)	0.015%	(6)	0.015%	(0)	0.000%	(0)	0.015%	(0)	0.000%	(0)	0.015%	(0)	0.000%	(0)	0.000%	(0)	0.000%	(0)	0.000%	
6	General & Administrative Expense	(97)	0.140%	(8)	0.011%	(9)	0.013%	(9)	0.013%	(9)	0.013%	(1)	0.001%	(1)	0.013%	(1)	0.001%	(1)	0.013%	(1)	0.001%	(1)	0.001%	(1)	0.001%	(1)	0.001%	
7	<b>Operating &amp; Maintenance Expense</b>	(475)	0.178%	(31)	0.012%	(44)	0.017%	(44)	0.017%	(37)	0.014%	(3)	0.001%	(3)	0.014%	(3)	0.001%	(3)	0.014%	(3)	0.001%	(3)	0.001%	(3)	0.001%	(3)	0.001%	
8																												
9	Depr Exp - Transmission	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	
10	Depr Exp - Distribution	0	0.000%	(42)	0.012%	0	0.000%	0	0.014%	(50)	0.014%	(7)	0.002%	(7)	0.014%	(7)	0.002%	(7)	0.014%	(7)	0.002%	(7)	0.002%	(13)	0.004%	(13)	0.004%	
11	Depr Exp - Intangible	(60)	0.148%	(4)	0.011%	(6)	0.014%	(6)	0.013%	(5)	0.013%	(0)	0.001%	(0)	0.013%	(0)	0.001%	(0)	0.013%	(0)	0.001%	(0)	0.001%	(1)	0.003%	(1)	0.003%	
12	Depr Exp - General	(48)	0.148%	(4)	0.011%	(4)	0.014%	(4)	0.013%	(4)	0.013%	(0)	0.001%	(0)	0.013%	(0)	0.001%	(0)	0.013%	(0)	0.001%	(0)	0.001%	(1)	0.003%	(1)	0.003%	
13	<b>Depreciation Expense</b>	(108)	0.025%	(50)	0.011%	(10)	0.002%	(10)	0.014%	(60)	0.014%	(13)	0.003%	(13)	0.014%	(13)	0.003%	(13)	0.014%	(13)	0.003%	(13)	0.003%	(66)	0.015%	(66)	0.015%	
14																												
15	Taxes Other Than Income - Other Taxes	(13)	0.148%	(1)	0.011%	(1)	0.014%	(1)	0.013%	(1)	0.013%	(0)	0.001%	(0)	0.013%	(0)	0.001%	(0)	0.013%	(0)	0.001%	(0)	0.001%	(0)	0.003%	(0)	0.003%	
16	Taxes Other Than Income - Real/Personal Prop	(12)	0.008%	(19)	0.012%	(1)	0.001%	(23)	0.014%	(23)	0.014%	(4)	0.002%	(4)	0.014%	(4)	0.002%	(4)	0.014%	(4)	0.002%	(4)	0.002%	(29)	0.019%	(29)	0.019%	
17	<b>Taxes Other Than Income Tax</b>	(26)	0.016%	(20)	0.012%	(2)	0.001%	(24)	0.014%	(24)	0.014%	(4)	0.002%	(4)	0.014%	(4)	0.002%	(4)	0.014%	(4)	0.002%	(4)	0.002%	(30)	0.018%	(30)	0.018%	
18																												
19	<b>Amortization of Property Losses</b>	3	0.133%	0	0.011%	0	0.012%	0	0.012%	0	0.014%	0	0.001%	0	0.014%	0	0.001%	0	0.014%	0	0.001%	0	0.001%	0	0.001%	0	0.001%	
20																												
21	State Income Tax Expense	(4)	0.016%	(7)	0.025%	(0)	0.002%	(0)	0.043%	(12)	0.043%	(3)	0.011%	(3)	0.043%	(3)	0.011%	(3)	0.043%	(3)	0.011%	(3)	0.011%	(22)	0.079%	(22)	0.079%	
22	Federal Income Tax Expense	(5)	0.016%	(7)	0.025%	(0)	0.002%	(0)	0.043%	(13)	0.043%	(3)	0.011%	(3)	0.043%	(3)	0.011%	(3)	0.043%	(3)	0.011%	(3)	0.011%	(23)	0.079%	(23)	0.079%	
23	Amortization of ITC	(3)	0.008%	(4)	0.012%	(0)	0.001%	(0)	0.014%	(5)	0.014%	(1)	0.002%	(1)	0.014%	(1)	0.002%	(1)	0.014%	(1)	0.002%	(1)	0.002%	(7)	0.019%	(7)	0.019%	
24	<b>Income Taxes</b>	(12)	0.013%	(19)	0.020%	(1)	0.001%	(30)	0.032%	(30)	0.032%	(7)	0.008%	(7)	0.032%	(7)	0.008%	(7)	0.032%	(7)	0.008%	(7)	0.008%	(62)	0.056%	(62)	0.056%	
25																												
26	<b>Total Operating Expenses</b>	(618)	0.065%	(120)	0.013%	(58)	0.006%	(151)	0.016%	(151)	0.016%	(27)	0.003%	(27)	0.016%	(27)	0.003%	(27)	0.016%	(27)	0.003%	(27)	0.003%	(158)	0.016%	(158)	0.016%	
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COST OF SERVICE STUDY - ALLOCATION OF EXPENSE COMPONENTS TO RATE SCHEDULE

Schedule E-3b (WITH RSAM AND MDS)  
 2023 SUBSEQUENT YEAR ADJUSTMENT  
 FLORIDA PUBLIC SERVICE COMMISSION

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

DOCKET NO.: 20210015-EI

EXPLANATION: For each cost of service study filed, provide the allocation of the test year expenses to rate schedules.  
 Type of Data Shown:  
 - Projected Test Year Ended \_\_\_/\_\_\_/\_\_\_  
 - Prior Year Ended \_\_\_/\_\_\_/\_\_\_  
 - Historical Test Year Ended \_\_\_/\_\_\_/\_\_\_  
 X Proj. Subsequent Year Ended 12/31/23  
 Witness: Tara B. DuBose

(\$000 WHERE APPLICABLE)

Line No.	Methodologies: 12CP and 1/13th; w/ MDS	(1)		(2)		(3)		(4)		(5)		(6)		(7)		(8)		(9)		(10)		(11)		(12)		(13)		
		Amount	Percent	SL-1	Amount	Percent	SL-1M	Amount	Percent	SL-2	Amount	Percent	SL-2M	Amount	Percent	SST-DST	Amount	Percent	SST-TST	Amount	Percent	SST-DST	Amount	Percent	SST-TST	Amount	Percent	
1	<b>Lighting</b>																											
2	Distribution O&M	(13,904)	97.108%																									
3	General & Administrative Expense	(4,842)	95.959%																									
4	<b>Operating &amp; Maintenance Expense</b>	(18,746)	96.809%																									
5																												
6	Depr Exp - Distribution	(22,353)	84.637%																									
7	Depr Exp - Intangible	(2,846)	96.417%																									
8	Depr Exp - General	(2,265)	96.417%																									
9	<b>Depreciation Expense</b>	(27,464)	86.606%																									
10																												
11	Taxes Other Than Income - Other Taxes	(638)	96.417%																									
12	Taxes Other Than Income - Real/Personal Prop	(11,478)	91.459%																									
13	<b>Taxes Other Than Income Tax</b>	(12,116)	91.707%																									
14																												
15	<b>Amortization of Property Losses</b>	141	95.869%																									
16																												
17	State Income Tax Expense	(2,989)	96.947%																									
18	Federal Income Tax Expense	(3,161)	96.947%																									
19	Amortization of ITC	(2,551)	91.459%																									
20	<b>Income Taxes</b>	(8,701)	95.271%																									
21																												
22	<b>Total Operating Expenses</b>	(66,886)	91.283%																									
23																												
24																												
25	Note: Totals may not add due to rounding.																											
26																												
27																												
28																												
29																												
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COST OF SERVICE STUDY - FUNCTIONALIZATION AND CLASSIFICATION OF RATE BASE

Schedule E-4a (WITH RSAM AND MDS)

FLORIDA PUBLIC SERVICE COMMISSION
Type of Data Shown:
X Projected Test Year Ended 12/31/22
Prior Year Ended
Historical Test Year Ended
EXPLANATION: Functionalize and classify test year rate base by primary account (plant balances, accumulated depreciation and CWIP). The account balances in the B Schedules and those used in the cost of service study must be equal.
(\$000 WHERE APPLICABLE)
Witness: Tara B. DuBoise

Table with columns: Line No., Acct No., Methodologies: 12CP and 1/13th, w/ MDS, (1) through (12), and LIGHTING. Rows include categories like STEAM, FOSIL DECOM, AMORT ELECT PLANT, FLOWBACK, TURKEY POINT, ST LUCIE 1, ST LUCIE 2, NUCLEAR 2016 FLOWBACK, OTH PRODUCTION, DISMANTLEMENT - OTHER, and Accum Depreciation - Production.



COST OF SERVICE STUDY - FUNCTIONALIZATION AND CLASSIFICATION OF RATE BASE

Schedule E-4a (WITH RSAM AND MDS)

FLORIDA PUBLIC SERVICE COMMISSION  
 COMPANY: FLORIDA POWER & LIGHT COMPANY AND SUBSIDIARIES (CONSOLIDATED)  
 EXPLANATION: Functionalize and classify test year rate base by primary account (plant balances, accumulated depreciation and CWIP). The account balances in the B Schedules and those used in the cost of service study must be equal.  
 Type of Data Shown:  
 X Projected Test Year Ended 12/31/22  
 \_ Prior Year Ended \_\_\_/\_\_\_/\_\_\_  
 \_ Historical Test Year Ended \_\_\_/\_\_\_/\_\_\_  
 DOCKET NO.: 20210015-EI  
 Witness: Tara B. DuBose  
 (\$000 WHERE APPLICABLE)

Line No.	Acct No.	(1)	(2)	(3)		(4)		(5)		(6)		(7)		(8)		(9)		(10)		(11)		(12)		
				Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount
Methodologies: 12CP and 1/13th, w/ MDS																								
1	108 & 111	ACC PRV DEPR - INTANGIBLE	(724,648)	100.000%	(292,446)	40.357%	(288,669)	39.836%	(134,143)	18.511%	(9,390)	1.296%												
2	108 & 111	ACC PRV DEPR - ITC INTEREST SYNCHRONIZATION	(6,569)	100.000%	(2,651)	40.357%	(2,617)	39.836%	(1,216)	18.511%	(85)	1.296%												
3		Accum Depreciation - Intangible	(731,217)	100.000%	(295,098)	40.357%	(291,286)	39.836%	(135,359)	18.511%	(9,475)	1.296%												
4																								
5		Accum Depreciation & Amortization	(14,822,505)	100.000%	(10,092,734)	68.091%	(1,106,818)	7.467%	(3,456,280)	23.318%	(166,673)	1.124%												
6																								
7		Net Plant In Service	50,935,156	100.000%	37,284,011	73.199%	2,802,964	5.503%	10,065,356	19.761%	782,825	1.537%												
8	105	PLT FUTURE USE - OTH PRODUCTION	273,353	100.000%	252,326	92.308%	21,027	7.692%	0	0.000%	0	0.000%												
9	105	PLT FUTURE USE - TRANSMISSION	32,348	100.000%	32,315	99.898%	0	0.000%	33	0.102%	0	0.000%												
10	105	PLT FUTURE USE - DISTRIBUTION	33,306	100.000%	33,306	100.000%	0	0.000%	0	0.000%	0	0.000%												
11	105	PLT FUTURE USE - GENERAL	28,942	100.000%	11,680	40.357%	11,529	39.836%	5,358	18.511%	375	1.296%												
12		Plant Held For Future Use	367,949	100.000%	329,627	89.585%	32,566	8.848%	5,391	1.465%	375	0.102%												
13																								
14																								
15	107	CWIP - STEAM	17,751	100.000%	16,386	92.308%	1,365	7.692%	0	0.000%	0	0.000%												
16	107	CWIP - NUCL - TURKEY POINT	258,792	100.000%	238,885	92.308%	19,907	7.692%	0	0.000%	0	0.000%												
17	107	CWIP - OTH PRODUCTION - GT	319,301	100.000%	294,740	92.308%	24,562	7.692%	0	0.000%	0	0.000%												
18		CWIP - Production	595,844	100.000%	550,010	92.308%	45,834	7.692%	0	0.000%	0	0.000%												
19																								
20	107	CWIP - TRANSMISSION	394,470	100.000%	394,069	99.898%	0	0.000%	402	0.102%	0	0.000%												
21		CWIP - Transmission	394,470	100.000%	394,069	99.898%	0	0.000%	402	0.102%	0	0.000%												
22																								
23	107	CWIP - DISTRIBUTION	335,675	100.000%	155,788	46.411%	0	0.000%	167,178	49.804%	12,708	3.786%												
24		CWIP - Distribution	335,675	100.000%	155,788	46.411%	0	0.000%	167,178	49.804%	12,708	3.786%												
25																								
26	107	CWIP - INTANGIBLE PLANT	181,732	100.000%	73,342	40.357%	72,394	39.836%	33,641	18.511%	2,355	1.296%												
27	107	CWIP - GENERAL - TRANSP EQ	217,597	100.000%	87,816	40.357%	86,681	39.836%	40,280	18.511%	2,820	1.296%												
28		CWIP - General & Intangible	399,329	100.000%	161,157	40.357%	159,075	39.836%	73,922	18.511%	5,174	1.296%												
29																								
30		Construction Work in Progress	1,725,318	100.000%	1,261,025	73.089%	204,910	11.877%	241,501	13.988%	17,883	1.036%												
31																								
32	120.1	NUCLEAR FUEL IN PROCESS	457,840	100.000%	0	0.000%	457,840	100.000%	0	0.000%	0	0.000%												
33	120.3	NUCLEAR FUEL ASSEMBLIES IN REACTOR	583,639	100.000%	0	0.000%	583,639	100.000%	0	0.000%	0	0.000%												
34	120.4	SPENT NUCLEAR FUEL	81,954	100.000%	0	0.000%	81,954	100.000%	0	0.000%	0	0.000%												
35	121	ACCUM PRV - NUCL FUEL ASSEMBLIES	(443,765)	100.000%	0	0.000%	(443,768)	100.000%	0	0.000%	0	0.000%												
36		Net Nuclear Fuel	679,666	100.000%	0	0.000%	679,666	100.000%	0	0.000%	0	0.000%												
37																								
38		Total Utility Plant	53,708,088	100.000%	38,874,662	72.381%	3,720,095	6.927%	10,312,248	19.201%	801,083	1.492%												
39																								
40	131	CASH	67,873	100.000%	31,581	46.529%	21,920	32.296%	13,429	19.786%	943	1.389%												
41	134	OTHER SPECIAL DEPOSITS	2,057	100.000%	957	46.529%	664	32.296%	407	19.786%	29	1.389%												
42	135	WORKING FUNDS	111	100.000%	52	46.529%	36	32.296%	22	19.786%	2	1.389%												
43	142	CUSTOMER ACCOUNTS RECEIVABLE	897,721	100.000%	417,701	46.529%	289,926	32.296%	177,623	19.786%	12,472	1.389%												
44	143	OTH ACCTS REC - MISC	146,330	100.000%	68,086	46.529%	47,258	32.296%	28,953	19.786%	2,033	1.389%												

COST OF SERVICE STUDY - FUNCTIONALIZATION AND CLASSIFICATION OF RATE BASE

Schedule E-4a (WITH RSAM AND MDS)

FLORIDA PUBLIC SERVICE COMMISSION  
 EXPLANATION: Functionalize and classify test year rate base by primary account  
 (plant balances, accumulated depreciation and CWIP). The account  
 balances in the B Schedules and those used in the cost of service  
 study must be equal.  
 COMPANY: FLORIDA POWER & LIGHT COMPANY  
 AND SUBSIDIARIES (CONSOLIDATED)  
 Type of Data Shown:  
 X Projected Test Year Ended 12/31/22  
 \_ Prior Year Ended \_\_\_/\_\_\_/\_\_\_  
 \_ Historical Test Year Ended \_\_\_/\_\_\_/\_\_\_  
 Witness: Tara B. DuBoise  
 (\$000 WHERE APPLICABLE)

Line No.	Acct No.	Methodologies: 12CP and 1/13th, w MDS	(3)		(4)		(5)		(6)		(7)		(8)		(9)		(10)		(11)		(12)	
			Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent
1	144	ACCUM PRV FR UNCOLLECTIBLE ACCTS	(9,426)	100.000%	0	0.000%	0	0.000%	0	0.000%	(9,426)	100.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%
2	151 & 152	FUEL STOCK	159,059	100.000%	0	0.000%	0	0.000%	0	0.000%	159,059	100.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%
3	154	PLANT MATERIALS & OPERATING SUPPLIES	566,764	100.000%	406,339	72.047%	406,339	72.047%	406,339	72.047%	33,698	5.946%	116,543	20.563%	116,543	20.563%	8,184	1.444%	8,184	1.444%	8,184	1.444%
4	163	STORES EXPENSE	860	100.000%	619	72.047%	619	72.047%	619	72.047%	51	5.946%	177	20.563%	177	20.563%	12	1.444%	12	1.444%	12	1.444%
5	165	PREPAYMENTS - GENERAL	63,427	100.000%	29,512	46.529%	29,512	46.529%	29,512	46.529%	20,484	32.296%	12,550	19.786%	12,550	19.786%	881	1.389%	881	1.389%	881	1.389%
6	173	ACCRUED UTILITY REVENUES - FPSC	357,810	100.000%	168,468	46.529%	168,468	46.529%	168,468	46.529%	115,557	32.296%	70,796	19.786%	70,796	19.786%	4,971	1.389%	4,971	1.389%	4,971	1.389%
7		<b>Working Capital - Current &amp; Accrued Assets</b>	2,252,587	100.000%	1,123,333	49.869%	1,123,333	49.869%	1,123,333	49.869%	679,228	30.153%	420,500	18.667%	420,500	18.667%	29,526	1.311%	29,526	1.311%	29,526	1.311%
8	182	UNRECOVERED PLANT & REGULATORY COSTS	26,261	100.000%	12,219	46.529%	12,219	46.529%	12,219	46.529%	8,481	32.296%	5,196	19.786%	5,196	19.786%	365	1.389%	365	1.389%	365	1.389%
9	182	OTH REG ASSETS - OTHER	121,779	100.000%	56,663	46.529%	56,663	46.529%	56,663	46.529%	39,330	32.296%	24,085	19.786%	24,085	19.786%	1,692	1.389%	1,692	1.389%	1,692	1.389%
10	182.3	OTH REG ASSETS - SCHERER UNIT 4 SHUTDOWN PAYMENT	84,493	100.000%	39,314	46.529%	39,314	46.529%	39,314	46.529%	27,288	32.296%	16,718	19.786%	16,718	19.786%	1,174	1.389%	1,174	1.389%	1,174	1.389%
11	182.3	OTH REG ASSETS - CONVERT ITC DEP LSS	33,645	100.000%	15,655	46.529%	15,655	46.529%	15,655	46.529%	10,866	32.296%	6,657	19.786%	6,657	19.786%	467	1.389%	467	1.389%	467	1.389%
12	182	OTH REG ASSETS - NUCLEAR MAINT RESERVE	86,519	100.000%	79,863	92.308%	79,863	92.308%	79,863	92.308%	6,655	7.692%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%
13	182	OTH REG ASSETS - VERO BEACH	(0)	100.000%	(0)	0.000%	(0)	0.000%	(0)	0.000%	(0)	0.000%	(0)	0.000%	(0)	0.000%	(0)	0.000%	(0)	0.000%	(0)	0.000%
14	182.3	<b>Working Capital - Other Non-Current Assets</b>	352,697	100.000%	203,714	57.759%	203,714	57.759%	203,714	57.759%	92,620	26.260%	52,666	14.932%	52,666	14.932%	3,698	1.048%	3,698	1.048%	3,698	1.048%
15	183	PRELIM SURVEY & INVEST CHARG & R/W	34,462	100.000%	16,035	46.529%	16,035	46.529%	16,035	46.529%	11,130	32.296%	6,819	19.786%	6,819	19.786%	479	1.389%	479	1.389%	479	1.389%
16	184	CLEARING ACCOUNTS - OTHER	15	100.000%	7	46.529%	7	46.529%	7	46.529%	5	32.296%	3	19.786%	3	19.786%	0	0.000%	0	0.000%	0	0.000%
17	186	MISC DEF DEB - OTHER	332,817	100.000%	154,857	46.529%	154,857	46.529%	154,857	46.529%	107,486	32.296%	65,851	20.563%	65,851	20.563%	4,624	1.389%	4,624	1.389%	4,624	1.389%
18	186	MISC DEF DEB - STORM MAINTENANCE	2,436,102	100.000%	1,755,150	72.047%	1,755,150	72.047%	1,755,150	72.047%	144,844	5.946%	500,931	20.563%	500,931	20.563%	35,176	1.444%	35,176	1.444%	35,176	1.444%
19	186	MISC DEF DEB - FIN 48 - INTEREST REC	735	100.000%	342	46.529%	342	46.529%	342	46.529%	237	32.296%	145	19.786%	145	19.786%	10	1.389%	10	1.389%	10	1.389%
20	186	MISC DEF DEB - STORM MAINT - OFFSET	(2,436,100)	100.000%	(1,755,149)	72.047%	(1,755,149)	72.047%	(1,755,149)	72.047%	(144,844)	(5.946%)	(500,931)	(20.563%)	(500,931)	(20.563%)	(35,176)	(1.444%)	(35,176)	(1.444%)	(35,176)	(1.444%)
21	186	MISC DEF DEB - DEF PENSION DEBIT	1,642,998	100.000%	663,066	40.357%	663,066	40.357%	663,066	40.357%	654,500	39.836%	304,143	18.511%	304,143	18.511%	21,289	1.286%	21,289	1.286%	21,289	1.286%
22	186	MISC DEF DEBITS SPC FUNDS - SFAS158 - LIFE	992	100.000%	462	46.529%	462	46.529%	462	46.529%	320	32.296%	196	19.786%	196	19.786%	14	1.389%	14	1.389%	14	1.389%
23	186	MISC DEF DEB - 2021 RATE CASE	4,523	100.000%	2,105	46.529%	2,105	46.529%	2,105	46.529%	1,461	32.296%	895	19.786%	895	19.786%	63	1.389%	63	1.389%	63	1.389%
24	187	DEF LOSSES FROM DISP OF UTILITY PLT	13	100.000%	6	46.529%	6	46.529%	6	46.529%	4	32.296%	2	19.786%	2	19.786%	0	0.000%	0	0.000%	0	0.000%
25	188	RESEARCH, DEVELOPMENT & DEMONSTRATION EXPENDITURES	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%
26	188	<b>Working Capital - Deferred Debits</b>	2,016,559	100.000%	836,880	41.500%	836,880	41.500%	836,880	41.500%	775,144	38.439%	378,056	18.748%	378,056	18.748%	26,479	1.313%	26,479	1.313%	26,479	1.313%
27		<b>Working Capital - Assets</b>	4,621,843	100.000%	2,163,927	46.820%	2,163,927	46.820%	2,163,927	46.820%	1,546,991	33.471%	851,222	18.417%	851,222	18.417%	59,703	1.292%	59,703	1.292%	59,703	1.292%
28	120.5	ACC PROV PENS & BENEFITS - SFAS 158	(991)	100.000%	(400)	40.357%	(400)	40.357%	(400)	40.357%	(395)	39.836%	(184)	18.511%	(184)	18.511%	(13)	1.296%	(13)	1.296%	(13)	1.296%
29	228	ACCUM PRV INJ & DAM - WORKERS COMP	(22,868)	100.000%	(9,229)	40.357%	(9,229)	40.357%	(9,229)	40.357%	(9,110)	39.836%	(4,233)	18.511%	(4,233)	18.511%	(296)	1.296%	(296)	1.296%	(296)	1.296%
30	228	ACC PRV PEN/BENEF - POST RETIR BENEF	(140,918)	100.000%	(56,870)	40.357%	(56,870)	40.357%	(56,870)	40.357%	(56,136)	39.836%	(26,086)	18.511%	(26,086)	18.511%	(1,826)	1.296%	(1,826)	1.296%	(1,826)	1.296%
31	228	ACC MISC OPER PRV - MISC OPER RESERV	(184,797)	100.000%	(85,984)	46.529%	(85,984)	46.529%	(85,984)	46.529%	(85,682)	46.529%	(36,564)	19.786%	(36,564)	19.786%	(2,567)	1.389%	(2,567)	1.389%	(2,567)	1.389%
32	228	ACC MISC OPER PRV - DEF COMPENSAT	(21,749)	100.000%	(8,777)	40.357%	(8,777)	40.357%	(8,777)	40.357%	(8,664)	39.836%	(4,026)	18.511%	(4,026)	18.511%	(282)	1.296%	(282)	1.296%	(282)	1.296%
33		<b>Working Capital - Other Non-Current Liabilities</b>	(371,323)	100.000%	(161,261)	43.429%	(161,261)	43.429%	(161,261)	43.429%	(133,986)	36.083%	(71,083)	19.146%	(71,083)	19.146%	(4,964)	1.342%	(4,964)	1.342%	(4,964)	1.342%
34	232	ACCTS PAY - GENERAL	(752,522)	100.000%	(350,141)	46.529%	(350,141)	46.529%	(350,141)	46.529%	(243,032)	32.296%	(148,894)	19.786%	(148,894)	19.786%	(10,454)	1.389%	(10,454)	1.389%	(10,454)	1.389%
35	234	CUSTOMER DEPOSITS - ASSOC COMPANIES	(38,734)	100.000%	(18,023)	46.529%	(18,023)	46.529%	(18,023)	46.529%	(12,510)	32.296%	(7,664)	19.786%	(7,664)	19.786%	(538)	1.389%	(538)	1.389%	(538)	1.389%
36	235	CUSTOMER DEPOSITS - NON-ELECTRIC	(72)	100.000%	(33)	46.529%	(33)	46.529%	(33)	46.529%	(23)	32.296%	(14)	19.786%	(14)	19.786%	(1)	1.389%	(1)	1.389%	(1)	1.389%
37	236	TAXES ACCRUED - FEDERAL INCOME TAXES	(14,795)	100.000%	(6,884)	46.529%	(6,884)	46.529%	(6,884)	46.529%	(4,778)	32.296%	(2,927)	19.786%	(2,927)	19.786%	(206)	1.389%	(206)	1.389%	(206)	1.389%
38	236	TAXES ACCRUED - STATE INCOME TAXES	9,501	100.000%	4,421	46.529%	4,421	46.529%	4,421	46.529%	3,068	32.296%	1,880	19.786%	1,880	19.786%	132	1.389%	132	1.389%	132	1.389%
39	236	TAXES ACCRUED - PERSONAL PROPERTY	(270,651)	100.000%	(198,113)	73.199%	(198,113)	73.199%	(198,113)	73.199%	(14,894)	5.503%	(53,484)	19.761%	(53,484)	19.761%	(4,160)	1.537%	(4,160)	1.537%	(4,160)	1.537%

COST OF SERVICE STUDY - FUNCTIONALIZATION AND CLASSIFICATION OF RATE BASE

Schedule E-4a (WITH RSAM AND MDS)

FLORIDA PUBLIC SERVICE COMMISSION  
 COMPANY: FLORIDA POWER & LIGHT COMPANY  
 AND SUBSIDIARIES (CONSOLIDATED)  
 EXPLANATION: Functionalize and classify test year rate base by primary account  
 (plant balances, accumulated depreciation and CWIP). The account  
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 \_ Prior Year Ended \_\_\_/\_\_\_/\_\_\_  
 \_ Historical Test Year Ended \_\_\_/\_\_\_/\_\_\_  
 Witness: Tara B. DuBose

DOCKET NO.: 20210015-EI (\$000 WHERE APPLICABLE)

Line No.	Acct No.	Methodologies: 12CP and 1/13th, w/ MDS	(3)		(4)		(5)		(6)		(7)		(8)		(9)		(10)		(11)		(12)	
			Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent
1	236	TAXES ACCRUED - REVENUE TAXES	(105,674)	100.000%	(49,169)	46.529%	(34,128)	32.296%	(20,909)	19.786%	(1,468)	1.389%										
2	236	TAXES ACCRUED - OTHER	(11,154)	100.000%	(5,190)	46.529%	(3,602)	32.296%	(2,207)	19.786%	(155)	1.389%										
3	237	INTEREST ACCR ON LONG - TERM DEBT	(169,508)	100.000%	(78,870)	46.529%	(54,744)	32.296%	(33,539)	19.786%	(2,355)	1.389%										
4	237	INTEREST ACCR ON CURT DEPOSITS	(5,073)	100.000%	(2,361)	46.529%	(1,638)	32.296%	(1,004)	19.786%	(70)	1.389%										
5	241	TAX COLLECTIONS PAYABLE	(100,082)	100.000%	(46,567)	46.529%	(32,322)	32.296%	(19,802)	19.786%	(1,390)	1.389%										
6	242	MISC CURR & ACC LIAB - OTHER	(609,329)	100.000%	(283,515)	46.529%	(196,787)	32.296%	(120,562)	19.786%	(8,465)	1.389%										
7	242	MISC CURR & ACC LIAB - STORM LIABILITIES	(0)	100.000%	(0)	72.047%	(0)	5.946%	(0)	20.563%	(0)	1.444%										
8	242	MISC CURR & ACC LIAB - POLE ATTACH RNT	(5,130)	100.000%	(3,592)	70.026%	(0)	0.000%	(1,538)	29.974%	(0)	0.000%										
9	242	MISC CURR & ACC LIAB - POLE ATTACH RENT - PHONE	(10,293)	100.000%	(7,208)	70.026%	(0)	0.000%	(3,085)	29.974%	(0)	0.000%										
10	242	MISC CURRENT LIAB - DERIVATIVES	(0)	100.000%	(0)	0.000%	(0)	100.000%	(0)	0.000%	(0)	0.000%										
11		<b>Working Capital - Current &amp; Accrued Liabilities</b>	(2,083,515)	100.000%	(1,045,246)	50.167%	(595,391)	28.576%	(413,748)	19.858%	(29,131)	1.389%										
12																						
13	252	CUSTOMER ADVANCES FOR CONSTRUCT	(1,179)	100.000%	(548)	46.529%	(381)	32.296%	(233)	19.786%	(16)	1.389%										
14	253	OTH DEF CREDITS - INC TAX PAY - FN48	(44,193)	100.000%	(20,563)	46.529%	(14,272)	32.296%	(8,744)	19.786%	(614)	1.389%										
15	253	OTH DEF CREDITS - OTHER	(181,077)	100.000%	(84,253)	46.529%	(58,480)	32.296%	(35,828)	19.786%	(2,516)	1.389%										
16	253	OTH DEF CREDITS - DEF SJRPP INT	(0)	100.000%	(0)	92.308%	(0)	7.692%	(0)	0.000%	(0)	0.000%										
17	254	OTH REG LIAB - TAX AUDIT REFUND INT	(578)	100.000%	(269)	46.529%	(187)	32.296%	(114)	19.786%	(8)	1.389%										
18	254	OTH REG LIAB - DEF GAIN LAND SALES	(9,960)	100.000%	(4,634)	46.529%	(3,217)	32.296%	(1,971)	19.786%	(138)	1.389%										
19	254	OTH REG LIAB - CONVERT ITC GROSS-UP	(67,290)	100.000%	(31,309)	46.529%	(21,732)	32.296%	(13,314)	19.786%	(935)	1.389%										
20	254	OTH REG LIAB - OVERRECov ECRG REVS	(19,411)	100.000%	(9,032)	46.529%	(6,269)	32.296%	(3,841)	19.786%	(270)	1.389%										
21	254	OTH REG LIAB - INTEREST INCOME - FIN 48	(774)	100.000%	(360)	46.529%	(250)	32.296%	(153)	19.786%	(11)	1.389%										
22	254	OTH REG LIAB - OVERRECov ECCR REVS	(4,233)	100.000%	(1,969)	46.529%	(1,367)	32.296%	(837)	19.786%	(59)	1.389%										
23	254	OTH REG LIAB - OVERRECov SPPC REVENUES	(7,878)	100.000%	(3,572)	46.529%	(2,480)	32.296%	(1,519)	19.786%	(107)	1.389%										
24	254	OTH REG LIAB - BASE	(85)	100.000%	(79)	92.308%	(7)	7.692%	(0)	0.000%	(0)	0.000%										
25	256	DEF GAINS FUTURE USE	(30,641)	100.000%	(14,257)	46.529%	(9,896)	32.296%	(6,063)	19.786%	(426)	1.389%										
26		<b>Working Capital - Deferred Credits</b>	(367,097)	100.000%	(170,845)	46.540%	(118,536)	32.290%	(72,617)	19.781%	(5,059)	1.389%										
27																						
28		<b>Working Capital - Liabilities</b>	(2,821,935)	100.000%	(1,377,352)	48.809%	(847,912)	30.047%	(557,458)	19.754%	(39,214)	1.390%										
29																						
30		<b>Working Capital - Net</b>	1,799,907	100.000%	786,575	43.701%	699,079	38.840%	293,764	16.321%	20,489	1.138%										
31																						
32		<b>Total Rate Base</b>	55,507,996	100.000%	39,661,237	71.451%	4,419,175	7.961%	10,606,012	19.107%	821,572	1.480%										
33																						
34																						
35		Note: Totals may not add due to rounding.																				
36																						
37																						
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COST OF SERVICE STUDY - FUNCTIONALIZATION AND CLASSIFICATION OF RATE BASE

Schedule E-4a (WITH RSAM AND MDS)  
 2023 SUBSEQUENT YEAR ADJUSTMENT

FLORIDA PUBLIC SERVICE COMMISSION

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

DOCKET NO.: 20210015-EI

EXPLANATION: Functionalize and classify test year rate base by primary account (plant balances, accumulated depreciation and CWIP). The account balances in the B Schedules and those used in the cost of service study must be equal.

(\$000 WHERE APPLICABLE)

Line No.	Acct No.	Methodologies: 12CP and 1/13th; w/ MDS	(3)		(4)		(5)		(6)		(7)		(8)		(9)		(10)		(11)		(12)	
			Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent
1	101 & 106	PLT IN SERV - STEAM	1,121,614	100.000%	1,035,336	92.308%	86,278	7.692%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%
2	114	PLT IN SERV - ACO ADJ. SCHERER 4	0	100.000%	0	92.308%	0	7.692%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%
3		<b>Plant In Service - Steam</b>	1,121,614	100.000%	1,035,336	92.308%	86,278	7.692%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%
4																						
5	101 & 106	PLT IN SERV - NUCLEAR - TURKEY PT	4,028,569	100.000%	3,718,679	92.308%	309,890	7.692%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%
6	101 & 106	PLT IN SERV - NUCLEAR - ST LUCIE 1	1,708,463	100.000%	1,577,043	92.308%	131,420	7.692%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%
7	101 & 106	PLT IN SERV - NUCLEAR - ST LUCIE COM	543,346	100.000%	501,550	92.308%	41,796	7.692%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%
8	101 & 106	PLT IN SERV - NUCLEAR - ST LUCIE 2	1,972,336	100.000%	1,820,618	92.308%	151,718	7.692%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%
9		<b>Plant In Service - Nuclear</b>	8,252,714	100.000%	7,617,890	92.308%	634,824	7.692%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%
10																						
11	101 & 106	PLT IN SERV - OTHER PRODUCTION	20,355,343	100.000%	18,789,547	92.308%	1,565,796	7.692%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%
12		<b>Plant In Service - Other Production</b>	20,355,343	100.000%	18,789,547	92.308%	1,565,796	7.692%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%
13																						
14	101 & 106	PLT IN SERV - TRANSMISSION	9,572,211	100.000%	9,563,824	99.912%	0	0.000%	8,388	0.088%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%
15	101 & 106	PLT IN SERV - TRANSMISSION - GSU	632,508	100.000%	583,854	92.308%	48,654	7.692%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%
16	101 & 106	PLT IN SERV - TRANSMISSION - OTHER	70,816	100.000%	70,754	99.912%	0	0.000%	62	0.088%	0	0.000%	62	0.088%	0	0.000%	0	0.000%	0	0.000%	0	0.000%
17		<b>Plant In Service - Transmission</b>	10,275,536	100.000%	10,218,431	99.444%	48,654	0.473%	8,450	0.082%	0	0.000%	8,450	0.082%	0	0.000%	0	0.000%	0	0.000%	0	0.000%
18																						
19	101 & 106	PLT IN SERV - DIST 360 - LAND	115,529	100.000%	115,529	100.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%
20	101 & 106	PLT IN SERV - DIST 361 - STRUCTURES	391,543	100.000%	391,543	100.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%
21	101 & 106	PLT IN SERV - DIST 362 - STATION EQ	3,464,251	100.000%	3,464,251	100.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%
22	101 & 106	PLT IN SERV - DIST 363 - STOR BATT EQUIP	4,106	100.000%	4,106	100.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%
23	101 & 106	PLT IN SERV - DIST 364 - POL, TWR & FIX	3,749,956	100.000%	2,625,937	70.026%	70,026%	1.869%	1,124,019	29.974%	0	0.000%	1,124,019	29.974%	0	0.000%	0	0.000%	0	0.000%	0	0.000%
24	101 & 106	PLT IN SERV - DIST 365 - OH COND & DEV	4,414,285	100.000%	1,282,619	29.056%	0	0.000%	3,131,666	70.944%	0	0.000%	3,131,666	70.944%	0	0.000%	0	0.000%	0	0.000%	0	0.000%
25	101 & 106	PLT IN SERV - DIST 366 - UG CONDUIT	2,184,197	100.000%	534,017	24.448%	0	0.000%	1,650,181	75.551%	0	0.000%	1,650,181	75.551%	0	0.000%	0	0.000%	0	0.000%	0	0.000%
26	101 & 106	PLT IN SERV - DIST 367 - UG COND & DEV	4,586,163	100.000%	1,342,255	29.396%	0	0.000%	3,223,907	70.604%	0	0.000%	3,223,907	70.604%	0	0.000%	0	0.000%	0	0.000%	0	0.000%
27	101 & 106	PLT IN SERV - DIST 368 - TRANSF	3,636,372	100.000%	2,011,110	55.305%	0	0.000%	1,625,262	44.695%	0	0.000%	1,625,262	44.695%	0	0.000%	0	0.000%	0	0.000%	0	0.000%
28	101 & 106	PLT IN SERV - DIST 369 - SERVICES	1,612,628	100.000%	0	0.000%	0	0.000%	1,612,628	100.000%	0	0.000%	1,612,628	100.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%
29	101 & 106	PLT IN SERV - DIST 370 - METERS	990,144	100.000%	0	0.000%	0	0.000%	990,144	100.000%	0	0.000%	990,144	100.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%
30	101 & 106	PLT IN SERV - DIST 371 - INSTAL ON CP	115,034	100.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	115,034	100.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%
31	101 & 106	PLT IN SERV - DIST 373 - S LGT & TFC SIG	838,634	100.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	838,634	100.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%
32	114	ACQUISITION ADJUSTMENT VERO	110,640	100.000%	49,932	45.131%	0	0.000%	56,662	51.213%	0	0.000%	56,662	51.213%	0	0.000%	0	0.000%	0	0.000%	0	0.000%
33		<b>Plant In Service - Distribution</b>	26,193,483	100.000%	11,821,299	45.131%	0	0.000%	13,414,469	51.213%	0	0.000%	13,414,469	51.213%	0	0.000%	0	0.000%	0	0.000%	0	0.000%
34																						
35	101 & 106	PLT IN SERV - GEN PLT - TRANSP EQ	606,793	100.000%	260,256	42.890%	225,371	37.141%	112,936	18.612%	8,230	1.356%	112,936	18.612%	8,230	1.356%	0	0.000%	0	0.000%	0	0.000%
36	101 & 106	PLT IN SERV - GEN PLT - STRUCTURES	1,168,206	100.000%	501,048	42.890%	433,887	37.141%	217,426	18.612%	15,845	1.356%	217,426	18.612%	15,845	1.356%	0	0.000%	0	0.000%	0	0.000%
37	101 & 106	PLT IN SERV - GEN PLT - OTHER	1,110,471	100.000%	476,285	42.890%	412,443	37.141%	206,661	18.612%	15,061	1.356%	206,661	18.612%	15,061	1.356%	0	0.000%	0	0.000%	0	0.000%
38		<b>Plant In Service - General</b>	2,885,469	100.000%	1,237,588	42.890%	1,071,701	37.141%	537,044	18.612%	39,136	1.356%	537,044	18.612%	39,136	1.356%	0	0.000%	0	0.000%	0	0.000%
39																						
40	101 & 106	PLT IN SERV - INTANGIBLE	2,043,447	100.000%	876,442	42.890%	758,963	37.141%	380,326	18.612%	27,716	1.356%	380,326	18.612%	27,716	1.356%	0	0.000%	0	0.000%	0	0.000%
41	101 & 106	PLT IN SERV - INTANGIBLE ARO	(0)	100.000%	(0)	42.890%	(0)	37.141%	(0)	0.000%	0	0.000%	(0)	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%
42		<b>Plant In Service - Intangible</b>	2,043,447	100.000%	876,442	42.890%	758,963	37.141%	380,326	18.612%	27,716	1.356%	380,326	18.612%	27,716	1.356%	0	0.000%	0	0.000%	0	0.000%
43																						
44		<b>Electric Plant In Service</b>	71,127,605	100.000%	51,596,534	72.541%	4,166,216	5.857%	14,340,289	20.161%	1,024,566	1.440%	14,340,289	20.161%	1,024,566	1.440%	0	0.000%	0	0.000%	0	0.000%

COST OF SERVICE STUDY - FUNCTIONALIZATION AND CLASSIFICATION OF RATE BASE

Schedule E-4a (WITH RSAM AND MDS)  
2023 SUBSEQUENT YEAR ADJUSTMENT

FLORIDA PUBLIC SERVICE COMMISSION

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

DOCKET NO.: 20210015-EI

EXPLANATION: Functionalize and classify test year rate base by primary account  
(plant balances, accumulated depreciation and CWIP). The account  
balances in the B Schedules and those used in the cost of service  
study must be equal.

(\$000 WHERE APPLICABLE)

Line No.	Acct No.	Methodologies: 12CP and 1/13th; w/ MDS	(3)		(4)		(5)		(6)		(7)		(8)		(9)		(10)		(11)		(12)	
			Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent
1			280,477	100.000%	258,902	92.308%	21,575	7.692%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%
2	108 & 111	ACC PRV DEPR - STEAM	(226,681)	100.000%	(209,244)	92.308%	(17,437)	7.692%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%
3	108 & 111	ACC PRV DEPR - FOSSIL DECOM	23,271	100.000%	21,481	92.308%	1,790	7.692%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%
4	108 & 111	ACC PRV DEPR - AMORT ELECT PLANT	71,375	100.000%	65,884	92.308%	5,490	7.692%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%
5	108 & 111	ACC PROV DEPR & AMORT - STEAM 2016 FLOWBACK	(1,726,155)	100.000%	(1,593,374)	92.308%	(132,781)	7.692%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%
6	108 & 111	ACC PRV DEPR - TURKEY POINT	(789,328)	100.000%	(728,610)	92.308%	(60,718)	7.692%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%
7	108 & 111	ACC PRV DEPR - ST LUCIE 1	(288,896)	100.000%	(275,904)	92.308%	(22,992)	7.692%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%
8	108 & 111	ACC PRV DEPR - ST LUCIE COM	(878,300)	100.000%	(810,739)	92.308%	(67,562)	7.692%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%
9	108 & 111	ACC PRV DEPR - ST LUCIE 2	(136,261)	100.000%	(125,779)	92.308%	(10,482)	7.692%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%
10	108 & 111	ACC PROV DEPR & AMORT - NUCLEAR 2016 FLOWBACK	(2,697,728)	100.000%	(2,490,210)	92.308%	(207,518)	7.692%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%
11	108 & 111	ACC PRV DEPR - OTH PRODUCTION	(55,973)	100.000%	(51,667)	92.308%	(4,306)	7.692%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%
12	108 & 111	ACC PRV DEPR - DISMANTLEMENT - OTHER	(188,169)	100.000%	(173,695)	92.308%	(14,475)	7.692%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%
13	108 & 111	ACC PROV DEPR & AMORT - OTHER 2016 FLOWBACK	(6,622,369)	100.000%	(6,112,956)	92.308%	(509,413)	7.692%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%
14		<b>Accum Depreciation - Production</b>	(1,721,877)	100.000%	(1,721,368)	99.912%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%
15	108 & 111	ACC PRV DEPR - TRANSMISSION	(135,324)	100.000%	(124,914)	92.308%	(10,410)	7.692%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%
16	108 & 111	ACC PRV DEPR - TRANSMISSION - GSU	(29,604)	100.000%	(29,578)	99.912%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%
17	108 & 111	ACC PRV DEPR - TRANSMISSION - OTHER	298,476	100.000%	296,817	99.444%	1,413	0.473%	0	0.000%	245	0.082%	0	0.000%	26	0.088%	0	0.000%	0	0.000%	0	0.000%
18	108 & 111	ACC PROV DEPR & AMORT - TRANSMISSION 2016 FLOWBACK	(1,589,329)	100.000%	(1,579,043)	99.353%	(8,996)	0.566%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%
19		<b>Accum Depreciation - Transmission</b>	(673)	100.000%	(673)	100.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%
20	108 & 111	ACC PRV DEPR - DIST 360 - LAND	(93,922)	100.000%	(93,922)	100.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%
21	108 & 111	ACC PRV DEPR - DIST 361 - STRUCTURES	(769,556)	100.000%	(769,556)	100.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%
22	108 & 111	ACC PRV DEPR - DIST 362 - STATION EQ	(2,738)	100.000%	(2,738)	100.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%
23	108 & 111	ACC PRV DEPR - DIST 363 - STOR BATT EQUIP	(749,958)	100.000%	(625,164)	70.026%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%
24	108 & 111	ACC PRV DEPR - DIST 364 - POL, TWR & FIX	(781,851)	100.000%	(227,176)	29.056%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%
25	108 & 111	ACC PRV DEPR - DIST 365 - OH COND & DEV	(588,716)	100.000%	(139,046)	24.449%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%
26	108 & 111	ACC PRV DEPR - DIST 366 - UG CONDUIT	(960,223)	100.000%	(282,264)	29.396%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%
27	108 & 111	ACC PRV DEPR - DIST 367 - UG COND & DEV	(1,217,459)	100.000%	(673,320)	55.305%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%
28	108 & 111	ACC PRV DEPR - DIST 368 - TRANSF	(698,389)	100.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%
29	108 & 111	ACC PRV DEPR - DIST 369 - SERVICES	(500,837)	100.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%
30	108 & 111	ACC PRV DEPR - DIST 370 - METERS	(47,335)	100.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%
31	108 & 111	ACC PRV DEPR - DIST 371 - INSTAL ON CP	(120,389)	100.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%
32	108 & 111	ACC PRV DEPR - DIST 372 - S.LGT & TFC SIG	577,485	100.000%	270,862	46.904%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%
33	108 & 111	ACC PROV DEPR & AMORT - DISTRIBUTION 2016 FLOWBACK	(16,748)	100.000%	(7,558)	45.131%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%
34	108 & 111	ACC PRV DEPR - VERO AMORT ELECT PLANT	(5,951,318)	100.000%	(2,450,555)	41.177%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%
35	108 & 111	ACC PRV DEPR - GEN PLT - TRANSP EQ	(305,272)	100.000%	(130,932)	42.890%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%
36	108 & 111	ACC PRV DEPR - GEN PLT - STRUCTURES	(191,054)	100.000%	(81,944)	42.890%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%
37	108 & 111	ACC PRV DEPR - GEN PLT - OTHER	(481,830)	100.000%	(206,659)	42.890%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%
38	108 & 111	ACC PROV DEPR & AMORT - GENERAL 2016 FLOWBACK	25,984	100.000%	11,132	42.890%	9,840	37.141%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%
39	108 & 111	ACC PRV DEPR & AMORT - GENERAL 2016 FLOWBACK	(952,201)	100.000%	(408,403)	42.890%	(353,660)	37.141%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%
40		<b>Accum Depreciation - General Plant</b>	(1,146,402)	100.000%	(1,146,402)	100.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%
41	108 & 111	ACC PRV DEPR - GEN PLT - TRANSP EQ	(4,140)	100.000%	(4,140)	100.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%
42	108 & 111	ACC PRV DEPR - GEN PLT - STRUCTURES	(2,591)	100.000%	(2,591)	100.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%
43	108 & 111	ACC PRV DEPR - GEN PLT - OTHER	(6,535)	100.000%	(6,535)	100.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%
44	108 & 111	ACC PROV DEPR & AMORT - GENERAL 2016 FLOWBACK	21,944	100.000%	4,851	22.105%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%
45	108 & 111	ACC PRV DEPR - VERO AMORT ELECT PLANT	(120,399)	100.000%	(120,399)	100.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%
46	108 & 111	ACC PRV DEPR - GEN PLT - TRANSP EQ	(47,335)	100.000%	(47,335)	100.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%
47	108 & 111	ACC PRV DEPR - GEN PLT - STRUCTURES	(120,389)	100.000%	(120,389)	100.000%	0	0.000%	0	0.000%	0											

COST OF SERVICE STUDY - FUNCTIONALIZATION AND CLASSIFICATION OF RATE BASE

Schedule E-4a (WITH RSAM AND MDS)  
2023 SUBSEQUENT YEAR ADJUSTMENT

FLORIDA PUBLIC SERVICE COMMISSION

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

DOCKET NO.: 20210015-EI

EXPLANATION: Functionalize and classify test year rate base by primary account  
(plant balances, accumulated depreciation and CWIP). The account  
balances in the B Schedules and those used in the cost of service  
study must be equal.  
(\$000 WHERE APPLICABLE)

Line No.	Acct No.	Methodologies: 12CP and 1/13th; w/ MDS	(3)		(4)		(5)		(6)		(7)		(8)		(9)		(10)		(11)		(12)	
			Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent
1	108 & 111	ACC PRV DEPR - INTANGIBLE	(907,654)	100.000%	(389,296)	42.890%	(337,115)	37.141%	(188,933)	18.612%	(12,311)	1.356%										
2	108 & 111	ACC PRV DEPR - ITC INTEREST SYNCHRONIZATION	(6,570)	100.000%	(2,818)	42.890%	(2,440)	37.141%	(1,223)	18.612%	(89)	1.356%										
3		Accum Depreciation - Intangible	(914,224)	100.000%	(392,114)	42.890%	(339,555)	37.141%	(170,156)	18.612%	(12,400)	1.356%										
4																						
5		Accum Depreciation & Amortization	(16,029,442)	100.000%	(10,943,071)	68.269%	(1,211,624)	7.559%	(3,703,031)	23.101%	(171,717)	1.071%										
6																						
7		Net Plant in Service	55,098,162	100.000%	40,653,463	73.784%	2,954,592	5.362%	10,637,258	19.306%	852,849	1.548%										
8																						
9	105	PLT FUTURE USE - OTH PRODUCTION	547,697	100.000%	505,566	92.308%	42,131	7.692%	0	0.000%	0	0.000%										
10	105	PLT FUTURE USE - TRANSMISSION	29,535	100.000%	29,509	99.912%	0	0.000%	26	0.088%	0	0.000%										
11	105	PLT FUTURE USE - DISTRIBUTION	22,846	100.000%	22,846	100.000%	0	0.000%	0	0.000%	0	0.000%										
12	105	PLT FUTURE USE - GENERAL	1,212	100.000%	520	42.890%	450	37.141%	226	18.612%	16	1.356%										
13		Plant Held For Future Use	601,291	100.000%	558,442	92.874%	42,581	7.082%	252	0.042%	16	0.003%										
14																						
15	107	CWIP - STEAM	18,083	100.000%	16,692	92.308%	1,391	7.692%	0	0.000%	0	0.000%										
16	107	CWIP - NUCL - TURKEY POINT	362,129	100.000%	334,273	92.308%	27,856	7.692%	0	0.000%	0	0.000%										
17	107	CWIP - OTH PRODUCTION - GT	199,185	100.000%	183,863	92.308%	15,322	7.692%	0	0.000%	0	0.000%										
18		CWIP - Production	579,397	100.000%	534,828	92.308%	44,569	7.692%	0	0.000%	0	0.000%										
19																						
20	107	CWIP - TRANSMISSION	281,966	100.000%	281,719	99.912%	0	0.000%	247	0.088%	0	0.000%										
21		CWIP - Transmission	281,966	100.000%	281,719	99.912%	0	0.000%	247	0.088%	0	0.000%										
22																						
23	107	CWIP - DISTRIBUTION	343,516	100.000%	161,122	46.904%	0	0.000%	169,341	49.296%	13,053	3.800%										
24		CWIP - Distribution	343,516	100.000%	161,122	46.904%	0	0.000%	169,341	49.296%	13,053	3.800%										
25																						
26	107	CWIP - INTANGIBLE PLANT	133,416	100.000%	57,223	42.890%	49,553	37.141%	24,831	18.612%	1,810	1.356%										
27	107	CWIP - GENERAL - TRANSP EQ	133,161	100.000%	57,113	42.890%	49,458	37.141%	24,784	18.612%	1,806	1.356%										
28		CWIP - General & Intangible	266,577	100.000%	114,336	42.890%	99,010	37.141%	49,615	18.612%	3,616	1.356%										
29																						
30		Construction Work in Progress	1,471,456	100.000%	1,092,004	74.213%	143,579	9.758%	219,203	14.897%	16,669	1.133%										
31																						
32	120.1	NUCLEAR FUEL IN PROCESS	471,047	100.000%	0	0.000%	471,047	100.000%	0	0.000%	0	0.000%										
33	120.3	NUCLEAR FUEL ASSEMBLIES IN REACTOR	568,772	100.000%	0	0.000%	568,772	100.000%	0	0.000%	0	0.000%										
34	120.4	SPENT NUCLEAR FUEL	74,159	100.000%	0	0.000%	74,159	100.000%	0	0.000%	0	0.000%										
35	121	ACCUM PRV - NUCL FUEL ASSEMBLIES	(437,850)	100.000%	0	0.000%	(437,850)	100.000%	0	0.000%	0	0.000%										
36		Net Nuclear Fuel	676,128	100.000%	0	0.000%	676,128	100.000%	0	0.000%	0	0.000%										
37																						
38		Total Utility Plant	57,847,036	100.000%	42,303,909	73.131%	3,616,880	6.598%	10,856,713	18.768%	869,535	1.503%										
39																						
40	131	CASH	56,446	100.000%	27,033	47.892%	17,712	31.378%	10,909	19.327%	792	1.403%										
41	134	OTHER SPECIAL DEPOSITS	2,098	100.000%	1,005	47.892%	668	31.378%	406	19.327%	29	1.403%										
42	135	WORKING FUNDS	113	100.000%	54	47.892%	36	31.378%	22	19.327%	2	1.403%										
43	142	CUSTOMER ACCOUNTS RECEIVABLE	945,157	100.000%	452,659	47.892%	296,573	31.378%	182,667	19.327%	13,259	1.403%										
44	143	OTH ACCTS REC - MISC	136,776	100.000%	65,505	47.892%	42,918	31.378%	26,434	19.327%	1,919	1.403%										

COST OF SERVICE STUDY - FUNCTIONALIZATION AND CLASSIFICATION OF RATE BASE

Schedule E-4a (WITH RSAM AND MDS)  
2023 SUBSEQUENT YEAR ADJUSTMENT

FLORIDA PUBLIC SERVICE COMMISSION

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

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

EXPLANATION: Functionalize and classify test year rate base by primary account (plant balances, accumulated depreciation and CWIP). The account balances in the B Schedules and those used in the cost of service study must be equal.

Witness: Tara B. DuBose

DOCKET NO.: 20210015-EI

(\$000 WHERE APPLICABLE)

Line No.	Acct No.	Methodologies: 12CP and 1/13th; w/ MDS	(3)		(4)		(5)		(6)		(7)		(8)		(9)		(10)		(11)		(12)	
			Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent
1	144	ACCUM PRV FR UNCOLLECTIBLE ACCTS	(10,280)	100.000%	0	0.000%	(10,280)	100.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%
2	151 & 152	FUEL STOCK	148,788	100.000%	0	0.000%	148,788	100.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%
3	154	PLANT MATERIALS & OPERATING SUPPLIES	570,368	100.000%	413,750	72.541%	33,409	5.857%	114,994	20.161%	114,994	20.161%	114,994	20.161%	114,994	20.161%	8,216	1.440%	8,216	1.440%	8,216	1.440%
4	163	STORES EXPENSE	876	100.000%	636	72.541%	51	5.857%	177	20.161%	177	20.161%	177	20.161%	177	20.161%	13	1.440%	13	1.440%	13	1.440%
5	165	PREPAYMENTS - GENERAL	64,663	100.000%	30,978	47.892%	20,296	31.378%	30,978	47.892%	30,978	47.892%	30,978	47.892%	30,978	47.892%	907	1.403%	907	1.403%	907	1.403%
6	173	ACCRUED UTILITY REVENUES - FPSC	359,937	100.000%	172,382	47.892%	112,941	31.378%	172,382	47.892%	172,382	47.892%	172,382	47.892%	172,382	47.892%	5,049	1.403%	5,049	1.403%	5,049	1.403%
7		<b>Working Capital - Current &amp; Accrued Assets</b>	<b>2,274,963</b>	<b>100.000%</b>	<b>1,164,002</b>	<b>51.166%</b>	<b>663,102</b>	<b>29.148%</b>	<b>1,164,002</b>	<b>51.166%</b>	<b>1,164,002</b>	<b>51.166%</b>	<b>1,164,002</b>	<b>51.166%</b>	<b>1,164,002</b>	<b>51.166%</b>	<b>30,186</b>	<b>1.327%</b>	<b>30,186</b>	<b>1.327%</b>	<b>30,186</b>	<b>1.327%</b>
8		UNRECOVERED PLANT & REGULATORY COSTS	23,755	100.000%	11,377	47.892%	7,454	31.378%	11,377	47.892%	11,377	47.892%	11,377	47.892%	11,377	47.892%	333	1.403%	333	1.403%	333	1.403%
9	182	OTH REG ASSETS - OTHER	104,488	100.000%	50,042	47.892%	32,786	31.378%	50,042	47.892%	50,042	47.892%	50,042	47.892%	50,042	47.892%	1,466	1.403%	1,466	1.403%	1,466	1.403%
11	182	OTH REG ASSETS - UNDERREC ECCR	377	100.000%	180	47.892%	118	31.378%	180	47.892%	180	47.892%	180	47.892%	180	47.892%	73	1.403%	73	1.403%	73	1.403%
12	182.3	OTH REG ASSETS - SCHERER UNIT 4 SHUTDOWN PAYMENT	82,309	100.000%	39,420	47.892%	25,827	31.378%	39,420	47.892%	39,420	47.892%	39,420	47.892%	39,420	47.892%	1,155	1.403%	1,155	1.403%	1,155	1.403%
13	182	OTH REG ASSETS - CONVERT ITC DEP LSS	31,788	100.000%	15,224	47.892%	9,974	31.378%	15,224	47.892%	15,224	47.892%	15,224	47.892%	15,224	47.892%	6,143	1.403%	6,143	1.403%	6,143	1.403%
14	182	OTH REG ASSETS - NUCLEAR MAINT RESERVE	88,354	100.000%	81,558	92.308%	6,796	7.692%	81,558	92.308%	81,558	92.308%	81,558	92.308%	81,558	92.308%	0	0.000%	0	0.000%	0	0.000%
15	182.3	OTH REG ASSETS - VERO BEACH	(0)	100.000%	(0)	0.000%	(0)	0.000%	(0)	0.000%	(0)	0.000%	(0)	0.000%	(0)	0.000%	(0)	0.000%	(0)	0.000%	(0)	0.000%
16		<b>Working Capital - Other Non-Current Assets</b>	<b>331,070</b>	<b>100.000%</b>	<b>197,800</b>	<b>59.746%</b>	<b>82,956</b>	<b>25.057%</b>	<b>197,800</b>	<b>59.746%</b>	<b>197,800</b>	<b>59.746%</b>	<b>197,800</b>	<b>59.746%</b>	<b>197,800</b>	<b>59.746%</b>	<b>3,405</b>	<b>1.028%</b>	<b>3,405</b>	<b>1.028%</b>	<b>3,405</b>	<b>1.028%</b>
17		PRELIM SURVEY & INVEST CHARG & RW	37,329	100.000%	17,878	47.892%	11,713	31.378%	17,878	47.892%	17,878	47.892%	17,878	47.892%	17,878	47.892%	7,214	19.327%	7,214	19.327%	7,214	19.327%
18	183	CLEARING ACCOUNTS - OTHER	15	100.000%	7	47.892%	5	31.378%	7	47.892%	7	47.892%	7	47.892%	7	47.892%	3	19.327%	3	19.327%	3	19.327%
19	184	MISC DEF DEB - OTHER	229,445	100.000%	109,887	47.892%	71,996	31.378%	109,887	47.892%	109,887	47.892%	109,887	47.892%	109,887	47.892%	44,344	19.327%	44,344	19.327%	44,344	19.327%
20	186	MISC DEF DEB - STORM MAINTENANCE	2,433,922	100.000%	1,765,587	72.541%	142,564	5.857%	1,765,587	72.541%	1,765,587	72.541%	1,765,587	72.541%	1,765,587	72.541%	490,712	20.161%	490,712	20.161%	490,712	20.161%
21	186	MISC DEF DEB - FIN 48 - INTEREST REC	735	100.000%	352	47.892%	231	31.378%	352	47.892%	352	47.892%	352	47.892%	352	47.892%	142	19.327%	142	19.327%	142	19.327%
22	186	MISC DEF DEB - STORM MAINT - OFFSET	(2,433,920)	100.000%	(1,765,585)	72.541%	(142,564)	5.857%	(1,765,585)	72.541%	(1,765,585)	72.541%	(1,765,585)	72.541%	(1,765,585)	72.541%	(490,711)	20.161%	(490,711)	20.161%	(490,711)	20.161%
23	186	MISC DEF DEB - DEF PENSION DEBIT	1,739,045	100.000%	745,883	42.890%	645,904	37.141%	745,883	42.890%	745,883	42.890%	745,883	42.890%	745,883	42.890%	323,671	18.612%	323,671	18.612%	323,671	18.612%
24	186	MISC DEF DEBITS SPC FUNDS - SFAS158 - LIFE	1,038	100.000%	497	47.892%	326	31.378%	497	47.892%	497	47.892%	497	47.892%	497	47.892%	201	19.327%	201	19.327%	201	19.327%
25	186	MISC DEF DEB - 2021 RATE CASE	3,231	100.000%	1,547	47.892%	1,014	31.378%	1,547	47.892%	1,547	47.892%	1,547	47.892%	1,547	47.892%	624	19.327%	624	19.327%	624	19.327%
26	186	DEF LOSSES FROM DISP OF UTILITY PLT	13	100.000%	6	47.892%	4	31.378%	6	47.892%	6	47.892%	6	47.892%	6	47.892%	2	19.327%	2	19.327%	2	19.327%
27	187	RESEARCH, DEVELOPMENT & DEMONSTRATION EXPENDITURES	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%
28	188	<b>Working Capital - Deferred Debits</b>	<b>2,010,854</b>	<b>100.000%</b>	<b>876,059</b>	<b>43.567%</b>	<b>731,192</b>	<b>36.362%</b>	<b>876,059</b>	<b>43.567%</b>	<b>876,059</b>	<b>43.567%</b>	<b>876,059</b>	<b>43.567%</b>	<b>876,059</b>	<b>43.567%</b>	<b>376,203</b>	<b>18.709%</b>	<b>376,203</b>	<b>18.709%</b>	<b>376,203</b>	<b>18.709%</b>
29		<b>Working Capital - Assets</b>	<b>4,616,886</b>	<b>100.000%</b>	<b>2,237,861</b>	<b>48.471%</b>	<b>1,477,250</b>	<b>31.997%</b>	<b>2,237,861</b>	<b>48.471%</b>	<b>2,237,861</b>	<b>48.471%</b>	<b>2,237,861</b>	<b>48.471%</b>	<b>2,237,861</b>	<b>48.471%</b>	<b>840,765</b>	<b>18.211%</b>	<b>840,765</b>	<b>18.211%</b>	<b>840,765</b>	<b>18.211%</b>
30		ACCUM PRV FOR PROP INSUR	0	100.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%
31	228	ACC PROV PENS & BENEFITS - SFAS 158	(1,037)	100.000%	(445)	42.890%	(385)	37.141%	(445)	42.890%	(445)	42.890%	(445)	42.890%	(445)	42.890%	(193)	18.612%	(193)	18.612%	(193)	18.612%
32	120.5	ACCUM PRV INJ & DAM - WORKERS COMP	(22,871)	100.000%	(9,810)	42.890%	(8,495)	37.141%	(9,810)	42.890%	(9,810)	42.890%	(9,810)	42.890%	(9,810)	42.890%	(4,257)	18.612%	(4,257)	18.612%	(4,257)	18.612%
33	228	ACC PRV PENBENFS - POST RETIR BENEF	(129,440)	100.000%	(55,517)	42.890%	(48,076)	37.141%	(55,517)	42.890%	(55,517)	42.890%	(55,517)	42.890%	(55,517)	42.890%	(24,091)	18.612%	(24,091)	18.612%	(24,091)	18.612%
34	228	ACC MISC OPER PRV - MISC OPER RESERV	(189,812)	100.000%	(90,905)	47.892%	(59,559)	31.378%	(90,905)	47.892%	(90,905)	47.892%	(90,905)	47.892%	(90,905)	47.892%	(36,684)	19.327%	(36,684)	19.327%	(36,684)	19.327%
35	228	ACC MISC OPER PRV - DEF COMPENSAT	(23,643)	100.000%	(10,141)	42.890%	(8,781)	37.141%	(10,141)	42.890%	(10,141)	42.890%	(10,141)	42.890%	(10,141)	42.890%	(4,401)	18.612%	(4,401)	18.612%	(4,401)	18.612%
36	228	<b>Working Capital - Other Non-Current Liabilities</b>	<b>(366,803)</b>	<b>100.000%</b>	<b>(166,818)</b>	<b>45.479%</b>	<b>(125,296)</b>	<b>34.159%</b>	<b>(166,818)</b>	<b>45.479%</b>	<b>(166,818)</b>	<b>45.479%</b>	<b>(166,818)</b>	<b>45.479%</b>	<b>(166,818)</b>	<b>45.479%</b>	<b>(69,626)</b>	<b>18.982%</b>	<b>(69,626)</b>	<b>18.982%</b>	<b>(69,626)</b>	<b>18.982%</b>
37	40	ACCTS PAY - GENERAL	(766,555)	100.000%	(367,122)	47.892%	(240,530)	31.378%	(367,122)	47.892%	(367,122)	47.892%	(367,122)	47.892%	(367,122)	47.892%	(148,149)	19.327%	(148,149)	19.327%	(148,149)	19.327%
38	41	ACCTS PAYABLE - ASSOC COMPANIES	(37,117)	100.000%	(17,776)	47.892%	(11,647)	31.378%	(17,776)	47.892%	(17,776)	47.892%	(17,776)	47.892%	(17,776)	47.892%	(7,173)	19.327%	(7,173)	19.327%	(7,173)	19.327%
39	42	CUSTOMER DEPOSITS - NON-ELECTRIC	(72)	100.000%	(34)	47.892%	(23)	31.378%	(34)	47.892%	(34)	47.892%	(34)	47.892%	(34)	47.892%	(14)	19.327%	(14)	19.327%	(14)	19.327%
40	43	TAXES ACCRUED - FEDERAL INCOME TAXES	(15,609)	100.000%	(7,475)	47.892%	(4,898)	31.378%	(7,475)	47.892%	(7,475)	47.892%	(7,475)	47.892%	(7,475)	47.892%	(3,017)	19.327%	(3,017)	19.327%	(3,017)	19.327%
41	44																					



COST OF SERVICE STUDY - FUNCTIONALIZATION AND CLASSIFICATION OF RATE BASE

Schedule E-4a (WITH RSAM AND MDS)  
 2023 SUBSEQUENT YEAR ADJUSTMENT

FLORIDA PUBLIC SERVICE COMMISSION

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

DOCKET NO.: 20210015-EI

EXPLANATION: Functionalize and classify test year rate base by primary account  
 (plant balances, accumulated depreciation and CWIP). The account  
 balances in the B Schedules and those used in the cost of service  
 study must be equal.

(\$000 WHERE APPLICABLE)

Line No.	Acct No.	Methodologies: 12CP and 1/13th; w/ MDS	(3)		(4)		(5)		(6)		(7)		(8)		(9)		(10)		(11)		(12)	
			Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent
1	236	TAXES ACCRUED - STATE INCOME TAXES	(3,415)	100.000%	(1,836)	47.892%	(1,072)	31.378%	(660)	19.327%	(48)	1.403%										
2	236	TAXES ACCRUED - PERSONAL PROPERTY	(295,230)	100.000%	(217,831)	73.784%	(15,831)	5.362%	(56,997)	19.306%	(4,570)	1.548%										
3	236	TAXES ACCRUED - REVENUE TAXES	(105,490)	100.000%	(50,522)	47.892%	(33,101)	31.378%	(20,368)	19.327%	(1,480)	1.403%										
4	236	TAXES ACCRUED - OTHER	(11,374)	100.000%	(5,447)	47.892%	(3,569)	31.378%	(2,198)	19.327%	(160)	1.403%										
5	237	INTEREST ACCR ON LONG - TERM DEBT	(190,364)	100.000%	(91,170)	47.892%	(59,733)	31.378%	(36,791)	19.327%	(2,671)	1.403%										
6	237	INTEREST ACCR ON CUST DEPOSITS	(5,297)	100.000%	(2,537)	47.892%	(1,662)	31.378%	(1,024)	19.327%	(74)	1.403%										
7	241	TAX COLLECTIONS PAYABLE	(102,063)	100.000%	(48,880)	47.892%	(32,025)	31.378%	(19,725)	19.327%	(1,432)	1.403%										
8	242	MISC CURR & ACC LIAB - OTHER	(621,479)	100.000%	(297,641)	47.892%	(195,008)	31.378%	(120,111)	19.327%	(8,716)	1.403%										
9	242	MISC CURR & ACC LIAB - STORM LIABILITIES	(0)	100.000%	(0)	72.541%	(0)	5.857%	(0)	20.161%	(0)	1.440%										
10	242	MISC CURR & ACC LIAB - POLE ATTACH RNT	(5,547)	100.000%	(3,884)	70.026%	(0)	0.000%	(1,663)	29.974%	(0)	0.000%										
11	242	MISC CURR & ACC LIAB - POLE ATTACH RENT - PHONE	(9,901)	100.000%	(6,933)	70.026%	(0)	0.000%	(2,968)	29.974%	(0)	0.000%										
12		<b>Working Capital - Current &amp; Accrued Liabilities</b>	(2,169,513)	100.000%	(1,118,890)	51.573%	(599,099)	27.614%	(420,878)	19.400%	(30,646)	1.413%										
13			(1,202)	100.000%	(576)	47.892%	(377)	31.378%	(232)	19.327%	(17)	1.403%										
14	252	CUSTOMER ADVANCES FOR CONSTRUCT	(50,509)	100.000%	(24,190)	47.892%	(15,849)	31.378%	(9,762)	19.327%	(709)	1.403%										
15	253	OTH DEF CREDITS - INC TAX PAY - FIN48	(168,526)	100.000%	(80,711)	47.892%	(52,880)	31.378%	(32,570)	19.327%	(2,364)	1.403%										
16	253	OTH DEF CREDITS - OTHER	(0)	100.000%	(0)	92.308%	(0)	7.692%	(0)	0.000%	(0)	0.000%										
17	253	OTH DEF CREDITS - DEF SURPP INT	(286)	100.000%	(137)	47.892%	(90)	31.378%	(55)	19.327%	(4)	1.403%										
18	254	OTH REG LIAB - TAX AUDIT REFUND INT	(3,209)	100.000%	(1,537)	47.892%	(1,007)	31.378%	(620)	19.327%	(45)	1.403%										
19	254	OTH REG LIAB - DEF GAIN LAND SALES	(63,575)	100.000%	(30,448)	47.892%	(19,949)	31.378%	(12,287)	19.327%	(92)	1.403%										
20	254	OTH REG LIAB - CONVERT ITC GROSS-UP	(774)	100.000%	(371)	47.892%	(243)	31.378%	(150)	19.327%	(11)	1.403%										
21	254	OTH REG LIAB - INTEREST INCOME - FIN 48	(1,182)	100.000%	(566)	47.892%	(371)	31.378%	(228)	19.327%	(17)	1.403%										
22	254	OTH REG LIAB - OVERRECOV ECCR REVS	(5,607)	100.000%	(2,685)	47.892%	(1,759)	31.378%	(1,084)	19.327%	(79)	1.403%										
23	254	OTH REG LIAB - OVERRECOV SPPC REVENUES	(3)	100.000%	(3)	92.308%	(0)	7.692%	(0)	0.000%	(0)	0.000%										
24	254	OTH REG LIAB - BASE	(27,444)	100.000%	(13,144)	47.892%	(8,611)	31.378%	(5,304)	19.327%	(385)	1.403%										
25	256	DEF GAINS FUTURE USE	(322,316)	100.000%	(154,366)	47.893%	(101,136)	31.378%	(62,292)	19.326%	(4,522)	1.403%										
26		<b>Working Capital - Deferred Credits</b>	(2,858,632)	100.000%	(1,440,074)	50.376%	(925,531)	28.879%	(552,796)	19.338%	(40,231)	1.407%										
27			1,758,254	100.000%	797,787	45.374%	651,719	37.066%	287,989	16.379%	20,760	1.181%										
28		<b>Working Capital - Liabilities</b>																				
29																						
30		<b>Working Capital - Net</b>																				
31																						
32		<b>Total Rate Base</b>	59,605,291	100.000%	43,101,896	72.312%	4,468,598	7.497%	11,144,702	18.698%	890,294	1.494%										
33																						
34																						
35		Note: Totals may not add due to rounding.																				
36																						
37																						
38																						
39																						
40																						
41																						
42																						
43																						
44																						

Note: Totals may not add due to rounding.



COST OF SERVICE STUDY - FUNCTIONALIZATION AND CLASSIFICATION OF EXPENSES

Schedule E-4b (WITH RSAM AND MDS)

FLORIDA PUBLIC SERVICE COMMISSION  
 EXPLANATION: Functionalize and classify test year operating expenses by primary account (depreciation expense, operation and maintenance expense, and any other expense items). The balances in the C Schedules and those used in the cost of service study must be equal.  
 COMPANY: FLORIDA POWER & LIGHT COMPANY AND SUBSIDIARIES (CONSOLIDATED)  
 Type of Data Shown:  
 X Projected Test Year Ended 12/31/22  
 \_ Prior Year Ended \_\_\_/\_\_\_/\_\_\_  
 \_ Historical Test Year Ended \_\_\_/\_\_\_/\_\_\_  
 WITNESS: Tara B. DiBose  
 DOCKET NO.: 20210015-EI  
 (\$000 WHERE APPLICABLE)

Line No.	Acct No.	Methodologies: 12CP and 1/13th, w/ MDS	(3)		(4)		(5)		(6)		(7)		(8)		(9)		(10)		(11)		(12)	
			Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent
1	500	STEAM O&M - OPERATION SUPERV & ENG	(4,433)	100.000%	(1,131)	25.503%	(3,303)	74.497%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%
2	501	STEAM O&M - FUEL - NON RECV EXP	(5,102)	100.000%	0	0.000%	(5,102)	100.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%
3	502	STEAM O&M - STEAM EXPENSES	(7,273)	100.000%	(2,279)	31.339%	(4,994)	68.661%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%
4	505	STEAM O&M - ELECTRIC EXPENSES	(3,166)	100.000%	(1,744)	55.073%	(1,422)	44.927%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%
5	506	STEAM O&M - MISC STEAM EXP	(22,749)	100.000%	(22,749)	100.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%
6	511	STEAM O&M - MAINT SUPERV & ENG	(5,097)	100.000%	(961)	18.845%	(4,137)	81.155%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%
7	511	STEAM O&M - MAINT OF STRUCTURES	(5,157)	100.000%	(5,157)	100.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%
8	512	STEAM O&M - MAINT OF BOILER PLANT	(16,508)	100.000%	0	0.000%	(16,508)	100.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%
9	513	STEAM O&M - MAINT OF ELECTRIC PLANT	(3,770)	100.000%	0	0.000%	(3,770)	100.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%
10	514	STEAM O&M - MAINT OF MISC STEAM PLT	(5,393)	100.000%	0	0.000%	(5,393)	100.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%
11		<b>Production O&amp;M - Steam</b>	(78,649)	100.000%	(34,020)	43.255%	(44,629)	56.745%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%
12																						
13	517	NUCLEAR O&M - OPERAT SUPERV & ENG	(61,282)	100.000%	(34,825)	56.828%	(26,457)	43.172%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%
14	518	NUCLEAR O&M - NUCLEAR FUEL EXP	(10,479)	100.000%	0	0.000%	(10,479)	100.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%
15	519	NUCLEAR O&M - COOLANTS AND WATER	(7,068)	100.000%	(3,023)	42.775%	(4,045)	57.225%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%
16	520	NUCLEAR O&M - STEAM EXPENSES	(49,418)	100.000%	(42,507)	86.015%	(6,911)	13.985%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%
17	523	NUCLEAR O&M - ELECTRIC EXPENSES	(207)	100.000%	(0)	0.210%	(206)	99.790%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%
18	524	NUCLEAR O&M - MISC NUCLEAR PWR EXP	(70,078)	100.000%	(70,078)	100.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%
19	525	NUCLEAR O&M - RENTS	(363)	100.000%	(335)	92.308%	(28)	7.692%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%
20	528	NUCLEAR O&M - MAINT SUPERV & ENG	(80,341)	100.000%	(1,803)	2.244%	(78,539)	97.756%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%
21	529	NUCLEAR O&M - MAINT OF STRUCTURES	(9,046)	100.000%	(9,046)	100.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%
22	530	NUCLEAR O&M - MAINT OF REACTOR PLANT	(12,825)	100.000%	0	0.000%	(12,825)	100.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%
23	531	NUCLEAR O&M - MAINT OF ELECTRIC PLANT	(7,265)	100.000%	0	0.000%	(7,265)	100.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%
24	532	NUCLEAR O&M - MAINT OF MISC NUCL PLT	(4,218)	100.000%	0	0.000%	(4,218)	100.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%
25		<b>Production O&amp;M - Nuclear</b>	(312,592)	100.000%	(161,618)	51.703%	(150,973)	48.297%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%
26																						
27	546	OTH PWR O&M - OPERAT SUPERV & ENG	(23,571)	100.000%	(11,989)	50.865%	(11,582)	49.135%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%
28	547	OTH PWR O&M - FUEL N-RECOV EMISSIONS	(4,828)	100.000%	0	0.000%	(4,828)	100.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%
29	548	OTH PWR O&M - GENERATION EXPENSES	(22,433)	100.000%	(9,706)	43.265%	(12,727)	56.735%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%
30	549	OTH PWR O&M - MISC OTH PWR GENERAT	(37,329)	100.000%	(37,329)	100.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%
31	549	OTH PWR O&M - W/C H2O RECLAMATION	(3,226)	100.000%	(3,226)	100.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%
32	551	OTH PWR O&M - MAINT SUPERV & ENG	(15,563)	100.000%	(6,745)	43.340%	(8,818)	56.660%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%
33	552	OTH PWR O&M - MAINT OF STRUCTURES	(35,536)	100.000%	(35,536)	100.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%
34	553	OTH PWR O&M - MAINT GENR & ELECT PLT	(45,183)	100.000%	0	0.000%	(45,183)	100.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%
35	554	OTH PWR O&M - MAINT MISC OTH PWR GEN	(8,596)	100.000%	0	0.000%	(8,596)	100.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%
36	556	OTH PWR O&M - SYS CNTR & L DISPATCH	(2,291)	100.000%	(2,291)	100.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%
37	557	OTH PWR O&M - OTHER EXPENSES	(2,526)	100.000%	(2,526)	100.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%
38		<b>Production O&amp;M - Other</b>	(201,082)	100.000%	(109,348)	54.380%	(91,735)	45.620%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%
39																						
40	560	TRANS O&M - OPERAT SUPERV & ENG	(9,316)	100.000%	(9,307)	99.898%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	(9)	0.102%	0	0.000%	0	0.000%	0	0.000%
41	561	TRANS O&M - LOAD DISPATCHING	(11,052)	100.000%	(11,052)	100.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%
42	562	TRANS O&M - STATION EXPENSES	(2,918)	100.000%	(2,918)	100.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%

COST OF SERVICE STUDY - FUNCTIONALIZATION AND CLASSIFICATION OF EXPENSES

Schedule E-4b (WITH RSAM AND MDS)

FLORIDA PUBLIC SERVICE COMMISSION  
 EXPLANATION: Functionalize and classify test year operating expenses by primary account (depreciation expense, operation and maintenance expense, and any other expense items). The balances in the C Schedules and those used in the cost of service study must be equal.  
 COMPANY: FLORIDA POWER & LIGHT COMPANY AND SUBSIDIARIES (CONSOLIDATED)  
 Type of Data Shown:  
 X Projected Test Year Ended 12/31/22  
 \_ Prior Year Ended \_\_\_/\_\_\_/\_\_\_  
 \_ Historical Test Year Ended \_\_\_/\_\_\_/\_\_\_  
 DOCKET NO.: 20210015-EI  
 Witness: Tara B. DiBose  
 (\$000 WHERE APPLICABLE)

Line No.	Acct No.	Methodologies: 12CP and 1/13th, w/ MDS	(3)		(4)		(5)		(6)		(7)		(8)		(9)		(10)		(11)		(12)	
			Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent
1	563	TRANS O&M - OVERHEAD LINE EXPENSES	(88)	100.000%	(88)	99.898%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%
2	565	TRANS O&M - TRANS OF ELECTRIC BY OTH	(7,431)	100.000%	(7,431)	100.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%
3	566	TRANS O&M - MISC TRANS EXP	(5,164)	100.000%	(5,164)	99.898%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%
4	567	TRANS O&M - RENTS	(111)	100.000%	(111)	100.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%
5	568	TRANS O&M - MAINT SUPERV & ENG	(2,698)	100.000%	(2,698)	99.898%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%
6	569	TRANS O&M - MAINT OF STRUCTURES	(3,638)	100.000%	(3,638)	100.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%
7	570	TRANS O&M - MAINT OF STATION EQ	(3,300)	100.000%	(3,300)	100.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%
8	571	TRANS O&M - MAINT OF OVERHEAD LINES	(787)	100.000%	(787)	99.898%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%
9	572	TRANS O&M - MAINT UNDERGROUND LINES	(914)	100.000%	(914)	99.898%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%
10	573	TRANS O&M - MAINT OF MISC TRANS PLANT	(689)	100.000%	(689)	99.898%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%
11		<b>Transmission O&amp;M</b>	(48,087)	100.000%	(48,087)	99.558%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%
12																						
13	580	DIST O&M - OPERATION SUPERV & ENG	(28,321)	100.000%	(28,321)	44.598%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	(14,660)	51.764%	(1,030)	3.638%				
14	581	DIST O&M - LOAD DISPATCHING	(4,845)	100.000%	(4,845)	100.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%
15	582	DIST O&M - SUBSTATION EXPENSES	(3,031)	100.000%	(3,031)	100.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%
16	583	DIST O&M - OVERHEAD LINE EXPENSES	(9,324)	100.000%	(9,324)	95.623%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	(408)	4.377%	0	0.000%				
17	584	DIST O&M - UNDERGROUND LINE EXP	(6,476)	100.000%	(6,476)	83.412%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	(1,074)	16.588%	0	0.000%				
18	585	DIST O&M - ST LIGHT & SIGNAL SYSTEMS	(2,046)	100.000%	(2,046)	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	(2,046)	100.000%			
19	586	DIST O&M - METER EXPENSES	458	100.000%	458	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	458	100.000%	0	0.000%			
20	587	DIST O&M - CUSTOMER INSTALLATIONS EXP	(1,435)	100.000%	(1,435)	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	(1,435)	100.000%	0	0.000%			
21	588	DIST O&M - MISC DISTRIBUTION EXPENSES	(30,637)	100.000%	(30,637)	44.598%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	(15,859)	51.764%	(1,115)	3.638%				
22	589	DIST O&M - RENTS	(4,166)	100.000%	(4,166)	44.598%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	(2,157)	51.764%	(152)	3.638%				
23	590	DIST O&M - MAINT SUPERV & ENG	(21,883)	100.000%	(21,883)	44.598%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	(11,224)	51.764%	(789)	3.638%				
24	592	DIST O&M - MAINT OF STATION EQ	(8,857)	100.000%	(8,857)	100.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%
25	591	DIST O&M - MAINT OF STRUCTURES	(187)	100.000%	(187)	100.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%
26	593	DIST O&M - MAINT OF OVERHEAD LINES	(41,784)	100.000%	(41,784)	95.623%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	(1,829)	4.377%	0	0.000%				
27	594	DIST O&M - MAINT UNDERGROUND LINES	(18,021)	100.000%	(18,021)	83.412%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	(2,989)	16.588%	0	0.000%				
28	595	DIST O&M - MAINT OF LINE TRANSFORMERS	(37)	100.000%	(37)	55.305%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	(17)	44.695%	0	0.000%				
29	596	DIST O&M - MAINT S LIGHT & SIGNAL SYST	(8,775)	100.000%	(8,775)	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	(8,775)	100.000%			
30	597	DIST O&M - MAINT OF METERS	(4,648)	100.000%	(4,648)	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	(4,648)	100.000%	0	0.000%			
31	598 & 599	DIST O&M - MAINT OF MISC DISTRIB PLT	(6,604)	100.000%	(6,604)	44.598%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	(3,419)	51.764%	(240)	3.638%				
32		<b>Distribution O&amp;M</b>	(200,419)	100.000%	(200,419)	63.373%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	(59,261)	29.569%	(14,147)	7.058%				
33																						
34	901	CUST ACCT O&M - SUPERVISION	(7,624)	100.000%	(7,624)	0	0.000%	(908)	11.915%	(908)	88.085%	0	0.000%	0	0.000%	(6,715)	88.085%	0	0.000%			
35	902	CUST ACCT O&M - METER READING EXP	(7,920)	100.000%	(7,920)	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	(7,920)	100.000%	0	0.000%			
36	903	CUST ACCT O&M - CUST REC & COLLECT	(79,518)	100.000%	(79,518)	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	(79,518)	100.000%	0	0.000%			
37	904	CUST ACCT O&M - UNCOLLECTIBLE ACCTS	(12,178)	100.000%	(12,178)	0	0.000%	(12,178)	100.000%	(12,178)	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%		
38	905	CUST ACCT O&M - MISC CUSTOMER ACCOUNTS EXPENSES	(2,593)	100.000%	(2,593)	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	(2,593)	100.000%	0	0.000%			
39		<b>Customer Account Expense</b>	(109,833)	100.000%	(109,833)	0	0.000%	(13,087)	11.915%	(13,087)	88.085%	0	0.000%	0	0.000%	(96,746)	88.085%	0	0.000%			
40																						
41	907	CUST SERV & INFO - SUPERVISION	(707)	100.000%	(707)	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	(707)	100.000%	0	0.000%			
42	908	CUST SERV & INFO - CUST ASSIST EXP	(16,562)	100.000%	(16,562)	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	(16,562)	100.000%	0	0.000%			

COST OF SERVICE STUDY - FUNCTIONALIZATION AND CLASSIFICATION OF EXPENSES

Schedule E-4b (WITH RSAM AND MDS)

FLORIDA PUBLIC SERVICE COMMISSION  
 EXPLANATION: Functionalize and classify test year operating expenses by primary account (depreciation expense, operation and maintenance expense, and any other expense items). The balances in the C Schedules and those used in the cost of service study must be equal.  
 COMPANY: FLORIDA POWER & LIGHT COMPANY AND SUBSIDIARIES (CONSOLIDATED)  
 Type of Data Shown:  
 X Projected Test Year Ended 12/31/22  
 Prior Year Ended \_\_\_/\_\_\_/\_\_\_  
 Historical Test Year Ended \_\_\_/\_\_\_/\_\_\_  
 Witness: Tara B. DiBose  
 DOCKET NO.: 20210015-EI  
 (\$000 WHERE APPLICABLE)

Line No.	Acct No.	Methodologies: 12CP and 1/13th, w/ MDS	(3)		(4)		(5)		(6)		(7)		(8)		(9)		(10)		(11)		(12)	
			Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent
1	909	CUST SERV & INFO - INFO & INST ADV GEN	(5)	100.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	(5)	100.000%	0	0.000%	0	0.000%	0	0.000%
2	910	CUST SERV & INFO - MISC CUST SERV & INF	(7,840)	100.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	(7,840)	100.000%	0	0.000%	0	0.000%	0	0.000%
3	913 & 916	MISC AND SELLING EXPENSES	(19,640)	100.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	(19,640)	100.000%	0	0.000%	0	0.000%	0	0.000%
4	912	DEMONSTRATING AND SELLING EXPENSES	(497)	100.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	(497)	100.000%	0	0.000%	0	0.000%	0	0.000%
5	912	Customer Service & Info Expense	(45,251)	100.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	(45,251)	100.000%	0	0.000%	0	0.000%	0	0.000%
6	920	A&G EXP - SALARIES	(235,151)	100.000%	(94,900)	40.357%	(93,674)	39.836%	(43,530)	18.511%	(3,047)	1.296%	(43,530)	39.836%	(43,530)	18.511%	(3,047)	1.296%	(43,530)	18.511%	(3,047)	1.296%
7	921	A&G EXP - OFFICE SUPPL & EXP	(48,357)	100.000%	(19,515)	40.357%	(19,263)	39.836%	(8,952)	18.511%	(627)	1.296%	(8,952)	39.836%	(8,952)	18.511%	(627)	1.296%	(8,952)	18.511%	(627)	1.296%
8	922	A&G EXP - ADMIN EXP TRANSFERRED CR	137,560	100.000%	55,515	40.357%	54,798	39.836%	25,464	18.511%	1,782	1.296%	25,464	39.836%	25,464	18.511%	1,782	1.296%	25,464	18.511%	1,782	1.296%
9	923	A&G EXP - OUTSIDE SERVICES EMPLOYED	(70,710)	100.000%	(28,537)	40.357%	(28,168)	39.836%	(13,090)	18.511%	(916)	1.296%	(13,090)	39.836%	(13,090)	18.511%	(916)	1.296%	(13,090)	18.511%	(916)	1.296%
10	924	A&G EXP - PROPERTY INSURANCE	(19,603)	100.000%	(14,124)	72.047%	(14,124)	72.047%	(4,031)	20.563%	(283)	1.444%	(4,031)	20.563%	(4,031)	1.444%	(283)	1.444%	(4,031)	1.444%	(283)	1.444%
11	924	A&G EXP - PROP INSUR NUCL OUTAGE	333	100.000%	308	92.308%	26	7.692%	0	0.000%	0	0.000%	0	0.000%	308	92.308%	26	7.692%	0	0.000%	0	0.000%
12	924	A&G EXP - INJURIES AND DAMAGES	(35,672)	100.000%	(14,396)	40.357%	(14,210)	39.836%	(6,603)	18.511%	(462)	1.296%	(6,603)	39.836%	(6,603)	18.511%	(462)	1.296%	(6,603)	18.511%	(462)	1.296%
13	925	A&G EXP - EMP PENSIONS & BENEFITS	(52,868)	100.000%	(21,336)	40.357%	(21,060)	39.836%	(9,787)	18.511%	(685)	1.296%	(9,787)	39.836%	(9,787)	18.511%	(685)	1.296%	(9,787)	18.511%	(685)	1.296%
14	926	A&G EXP - REG COMM EXP FPSC	(1,589)	100.000%	(641)	40.357%	(633)	39.836%	(294)	18.511%	(21)	1.296%	(294)	39.836%	(294)	18.511%	(21)	1.296%	(294)	18.511%	(21)	1.296%
15	928	A&G EXP - REGULATORY COMMISSION EXP - RAFF - RETAIL BASE	(5,988)	100.000%	(2,416)	40.357%	(2,385)	39.836%	(1,108)	18.511%	(78)	1.296%	(1,108)	39.836%	(1,108)	18.511%	(78)	1.296%	(1,108)	18.511%	(78)	1.296%
16	930	A&G EXP - MISC GENERAL EXPENSES	(13,859)	100.000%	(5,593)	40.357%	(5,521)	39.836%	(2,566)	18.511%	(180)	1.296%	(2,566)	39.836%	(2,566)	18.511%	(180)	1.296%	(2,566)	18.511%	(180)	1.296%
17	931	A&G EXP - RENTS	(10,968)	100.000%	(4,426)	40.357%	(4,369)	39.836%	(2,030)	18.511%	(142)	1.296%	(2,030)	39.836%	(2,030)	18.511%	(142)	1.296%	(2,030)	18.511%	(142)	1.296%
18	931	A&G EXP - MAINT OF GEN PLT	(11,168)	100.000%	(4,507)	40.357%	(4,449)	39.836%	(2,067)	18.511%	(145)	1.296%	(2,067)	39.836%	(2,067)	18.511%	(145)	1.296%	(2,067)	18.511%	(145)	1.296%
19	935	General & Administrative Expense	(368,041)	100.000%	(154,569)	41.995%	(140,075)	38.060%	(68,594)	18.638%	(4,802)	1.305%	(68,594)	38.060%	(68,594)	18.638%	(4,802)	1.305%	(68,594)	18.638%	(4,802)	1.305%
20			(1,363,953)	100.000%	(634,634)	46.529%	(440,499)	32.296%	(269,872)	19.786%	(18,949)	1.389%	(269,872)	32.296%	(269,872)	19.786%	(18,949)	1.389%	(269,872)	19.786%	(18,949)	1.389%
21		Operating & Maintenance Expense	(120,070)	100.000%	(110,834)	92.308%	(9,236)	7.692%	0	0.000%	0	0.000%	(9,236)	7.692%	0	0.000%	0	0.000%	0	0.000%	0	0.000%
22	403 & 404	DEPR EXP - STEAM	(4,357)	100.000%	(4,022)	92.308%	(335)	7.692%	0	0.000%	0	0.000%	(335)	7.692%	0	0.000%	0	0.000%	0	0.000%	0	0.000%
23	403 & 404	DEPR EXP - FOSSIL DECOMM	(66,571)	100.000%	(61,450)	92.308%	(5,121)	7.692%	0	0.000%	0	0.000%	(5,121)	7.692%	0	0.000%	0	0.000%	0	0.000%	0	0.000%
24	403 & 404	DEPR EXP - TURKEY POINT	(64,890)	100.000%	(59,898)	92.308%	(4,992)	7.692%	0	0.000%	0	0.000%	(4,992)	7.692%	0	0.000%	0	0.000%	0	0.000%	0	0.000%
25	403 & 404	DEPR EXP - ST LUCIE 1	(17,728)	100.000%	(16,364)	92.308%	(1,364)	7.692%	0	0.000%	0	0.000%	(1,364)	7.692%	0	0.000%	0	0.000%	0	0.000%	0	0.000%
26	403 & 404	DEPR EXP - ST LUCIE COMMON	(54,646)	100.000%	(50,442)	92.308%	(4,204)	7.692%	0	0.000%	0	0.000%	(4,204)	7.692%	0	0.000%	0	0.000%	0	0.000%	0	0.000%
27	403 & 404	DEPR EXP - ST LUCIE 2	(688,353)	100.000%	(635,403)	92.308%	(52,950)	7.692%	0	0.000%	0	0.000%	(52,950)	7.692%	0	0.000%	0	0.000%	0	0.000%	0	0.000%
28	403 & 404	DEPR EXP - OTH PROD - GT	(34,599)	100.000%	(31,937)	92.308%	(2,661)	7.692%	0	0.000%	0	0.000%	(2,661)	7.692%	0	0.000%	0	0.000%	0	0.000%	0	0.000%
29	403 & 404	DEPR EXP - DISMANT OTH PROD	(2,569)	100.000%	(2,371)	92.308%	(198)	7.692%	0	0.000%	0	0.000%	(198)	7.692%	0	0.000%	0	0.000%	0	0.000%	0	0.000%
30	403 & 404	DEPR EXP - AMORT ELECT PLT ACQUI ADJ	(1,053,783)	100.000%	(972,722)	92.308%	(81,060)	7.692%	0	0.000%	0	0.000%	(81,060)	7.692%	0	0.000%	0	0.000%	0	0.000%	0	0.000%
31	403 & 404	DEPR EXP - TRANSMISSION	(183,219)	100.000%	(183,033)	99.898%	0	0.000%	(187)	0.102%	0	0.000%	(187)	0.102%	0	0.000%	0	0.000%	0	0.000%	0	0.000%
32	403 & 404	DEPR EXP - TRANSMISSION - GSU	(17,740)	100.000%	(16,375)	92.308%	(1,365)	7.692%	0	0.000%	0	0.000%	(1,365)	7.692%	0	0.000%	0	0.000%	0	0.000%	0	0.000%
33	403 & 404	DEPR EXP - TRANSMISSION - OTHER	(1,540)	100.000%	(1,530)	99.374%	(8)	0.531%	0	0.000%	0	0.000%	(8)	0.531%	0	0.000%	0	0.000%	0	0.000%	0	0.000%
34	403 & 404	DEPR Exp - Transmission	(202,499)	100.000%	(200,938)	99.229%	(1,373)	0.678%	(188)	0.093%	0	0.000%	(188)	0.093%	0	0.000%	0	0.000%	0	0.000%	0	0.000%
35	403 & 404	DEPR EXP - DIST 361 - STRUCTURES	(6,413)	100.000%	(6,413)	100.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%
36	403 & 404	DEPR EXP - DIST 362 - STATION EQ	(62,135)	100.000%	(62,135)	100.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%
37	403 & 404	DEPR EXP - DIST 363 - STOR BATT EQUIP	(411)	100.000%	(411)	100.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%

COST OF SERVICE STUDY - FUNCTIONALIZATION AND CLASSIFICATION OF EXPENSES

Schedule E-4b (WITH RSAM AND MDS)

FLORIDA PUBLIC SERVICE COMMISSION  
 EXPLANATION: Functionalize and classify test year operating expenses by primary account (depreciation expense, operation and maintenance expense, and any other expense items). The balances in the C Schedules and those used in the cost of service study must be equal.  
 COMPANY: FLORIDA POWER & LIGHT COMPANY AND SUBSIDIARIES (CONSOLIDATED)  
 Type of Data Shown:  
 X Projected Test Year Ended 12/31/22  
 \_\_\_ Prior Year Ended \_\_\_/\_\_\_/\_\_\_  
 \_\_\_ Historical Test Year Ended \_\_\_/\_\_\_/\_\_\_  
 Witness: Tara B. DiBose  
 (\$000 WHERE APPLICABLE)

Line No.	Acct No.	Methodologies: 12CP and 1/13th, w/ MDS	(3)		(4)		(5)		(6)		(7)		(8)		(9)		(10)		(11)		(12)	
			Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent
1	403 & 404	DEPR EXP - DIST 364 - POL, TWR & FIX	(114,125)	100.000%	(79,917)	70.026%	0	0.000%	0	0.000%	(34,208)	29.974%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%
2	403 & 404	DEPR EXP - DIST 365 - OH COND & DEV	(106,983)	100.000%	(31,085)	29.056%	0	0.000%	0	0.000%	(75,898)	70.944%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%
3	403 & 404	DEPR EXP - DIST 366 - UG CONDUIT	(31,487)	100.000%	(7,698)	24.449%	0	0.000%	0	0.000%	(23,789)	75.551%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%
4	403 & 404	DEPR EXP - DIST 367 - UG COND & DEV	(81,700)	100.000%	(24,016)	29.396%	0	0.000%	0	0.000%	(57,683)	70.604%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%
5	403 & 404	DEPR EXP - DIST 368 - TRANSF	(118,927)	100.000%	(65,773)	55.305%	0	0.000%	0	0.000%	(53,154)	44.695%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%
6	403 & 404	DEPR EXP - DIST 369 - SERVICES	(41,963)	100.000%	0	0.000%	0	0.000%	0	0.000%	(41,963)	100.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%
7	403 & 404	DEPR EXP - DIST 370 - METERS	(53,894)	100.000%	0	0.000%	0	0.000%	0	0.000%	(53,894)	100.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%
8	403 & 404	DEPR EXP - DIST 371 - INSTAL ON CP	(3,821)	100.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	(3,821)	100.000%	0	0.000%	0	0.000%
9	403 & 404	DEPR EXP - DIST 373 - S LGT & TFC SIG	(20,591)	100.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	(20,591)	100.000%	0	0.000%	0	0.000%
10	403 & 404	DEPR EXP - AMORT ELECT PLT - ACQUI ADJ - VERO	(3,688)	100.000%	(1,645)	44.598%	0	0.000%	0	0.000%	(1,909)	51.764%	0	0.000%	0	0.000%	(1,909)	51.764%	0	0.000%	0	0.000%
11		<b>Depr Exp - Distribution</b>	(646,137)	100.000%	(279,093)	43.194%	0	0.000%	0	0.000%	(342,497)	53.007%	0	0.000%	0	0.000%	(342,497)	53.007%	0	0.000%	0	0.000%
12																						
13	403 & 404	DEPR EXP - INTANGIBLE	(168,431)	100.000%	(67,974)	40.357%	(67,096)	39.836%	(67,096)	39.836%	(31,179)	18.511%	(2,182)	1.286%	(2,182)	1.286%	(31,179)	18.511%	(2,182)	1.286%	(2,182)	1.286%
14	403 & 404	DEPR EXP - INTANGIBLE ARO	(12,124)	100.000%	(4,893)	40.357%	(4,830)	39.836%	(4,830)	39.836%	(2,244)	18.511%	(157)	1.286%	(157)	1.286%	(2,244)	18.511%	(157)	1.286%	(157)	1.286%
15		<b>Depr Exp - Intangible</b>	(180,555)	100.000%	(72,867)	40.357%	(71,925)	39.836%	(71,925)	39.836%	(33,423)	18.511%	(2,340)	1.286%	(2,340)	1.286%	(33,423)	18.511%	(2,340)	1.286%	(2,340)	1.286%
16																						
17	403 & 404	DEPR EXP - GEN PLT - STRUCTURES	(15,953)	100.000%	(6,438)	40.357%	(6,355)	39.836%	(6,355)	39.836%	(2,953)	18.511%	(207)	1.286%	(207)	1.286%	(2,953)	18.511%	(207)	1.286%	(207)	1.286%
18	403 & 404	DEPR EXP - GEN PLT - OTHER	(142,335)	100.000%	(57,442)	40.357%	(56,700)	39.836%	(56,700)	39.836%	(26,348)	18.511%	(1,844)	1.286%	(1,844)	1.286%	(26,348)	18.511%	(1,844)	1.286%	(1,844)	1.286%
19	403 & 404	DEPR EXP - PROP UNDER CAPT LEASES	(261)	100.000%	(105)	40.357%	(104)	39.836%	(104)	39.836%	(48)	18.511%	(3)	0.000%	(3)	0.000%	(48)	18.511%	(3)	0.000%	(3)	0.000%
20		<b>Depr Exp - General</b>	(158,548)	100.000%	(63,985)	40.357%	(63,159)	39.836%	(63,159)	39.836%	(29,350)	18.511%	(2,054)	1.286%	(2,054)	1.286%	(29,350)	18.511%	(2,054)	1.286%	(2,054)	1.286%
21																						
22		<b>Depreciation Expense</b>	(2,241,521)	100.000%	(1,589,605)	70.916%	(2,17,517)	9.704%	(2,17,517)	9.704%	(405,459)	18.089%	(28,940)	1.291%	(28,940)	1.291%	(405,459)	18.089%	(28,940)	1.291%	(28,940)	1.291%
23																						
24	407	AMORT OF REG ASSETS - DEF AMT OPRB	(317)	100.000%	(148)	46.529%	(102)	32.296%	(102)	32.296%	(63)	19.786%	(4)	1.389%	(4)	1.389%	(63)	19.786%	(4)	1.389%	(4)	1.389%
25	407	AMORT OF REG ASSETS - Smith 1&2 Unrecov Plt - Non-ECRC	(2,462)	100.000%	(2,273)	92.308%	(189)	7.692%	(189)	7.692%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%
26	407	AMORT OF REG ASSETS/LIAB - Def Return Transm Proj	(330)	100.000%	(329)	99.898%	0	0.000%	0	0.000%	(0)	0.000%	0	0.000%	0	0.000%	(0)	0.000%	0	0.000%	0	0.000%
27	407	AMORT OF REG ASSETS - Plant Scholz/Decom Inventory	(163)	100.000%	(151)	92.308%	(13)	7.692%	(13)	7.692%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%
28	407	ACCRETION EXPENSE - ARO REG DEBIT	(108,773)	100.000%	(43,898)	40.357%	(43,331)	39.836%	(43,331)	39.836%	(20,136)	18.511%	(1,409)	1.296%	(1,409)	1.296%	(20,136)	18.511%	(1,409)	1.296%	(1,409)	1.296%
29	407	AMORT PROP LOSS & UNRECOV REG CSTS	1,907	100.000%	1,396	73.199%	105	5.503%	105	5.503%	377	19.761%	29	1.537%	29	1.537%	377	19.761%	29	1.537%	29	1.537%
30	407	REGULATORY CREDIT - ASSET RET OBLIG	120,888	100.000%	48,791	40.357%	48,160	39.836%	48,160	39.836%	22,380	18.511%	1,567	1.286%	1,567	1.286%	22,380	18.511%	1,567	1.286%	1,567	1.286%
31	407	AMORT OF REG ASSETS - REG DEBIT - VERO BEACH	(19)	100.000%	(6)	31.579%	0	0.000%	0	0.000%	(7)	36.842%	(0)	0.000%	(0)	0.000%	(7)	36.842%	(0)	0.000%	(0)	0.000%
32	407	REGULATORY DEBIT - SCHERER UNIT 4 SHUTDOWN PAYMENT	(8,794)	100.000%	(8,117)	92.308%	(676)	7.692%	(676)	7.692%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%
33		<b>Amortization of Property Losses</b>	1,953	100.000%	(4,734)	(242.475%)	3,954	202.508%	3,954	202.508%	2,551	130.670%	182	9.297%	182	9.297%	2,551	130.670%	182	9.297%	182	9.297%
34																						
35	408	TAX OTH INC TAX - UTIL OPER INC CLEAR	(46,642)	100.000%	(18,823)	40.357%	(18,580)	39.836%	(18,580)	39.836%	(8,634)	18.511%	(604)	1.296%	(604)	1.296%	(8,634)	18.511%	(604)	1.296%	(604)	1.296%
36	408	TAX OTH INC TAX - OCCUPATIONAL LIC	(69)	100.000%	(28)	40.357%	(28)	39.836%	(28)	39.836%	(13)	18.511%	(1)	0.000%	(1)	0.000%	(13)	18.511%	(1)	0.000%	(1)	0.000%
37		<b>Taxes Other Than Income - Other Taxes</b>	(46,712)	100.000%	(18,852)	40.357%	(18,608)	39.836%	(18,608)	39.836%	(8,647)	18.511%	(605)	1.286%	(605)	1.286%	(8,647)	18.511%	(605)	1.286%	(605)	1.286%
38																						
39	408	TAX OTH INC TAX - PROPERTY TAX	(741,031)	100.000%	(542,427)	73.199%	(40,779)	5.503%	(40,779)	5.503%	(146,436)	19.761%	(11,389)	1.537%	(11,389)	1.537%	(146,436)	19.761%	(11,389)	1.537%	(11,389)	1.537%
40		<b>Taxes Other Than Income - Real/Personal Prop</b>	(741,031)	100.000%	(542,427)	73.199%	(40,779)	5.503%	(40,779)	5.503%	(146,436)	19.761%	(11,389)	1.537%	(11,389)	1.537%	(146,436)	19.761%	(11,389)	1.537%	(11,389)	1.537%
41																						
42		<b>Taxes Other Than Income Tax</b>	(787,743)	100.000%	(561,278)	71.252%	(59,387)	7.539%	(59,387)	7.539%	(155,083)	19.687%	(11,994)	1.523%	(11,994)	1.523%	(155,083)	19.687%	(11,994)	1.523%	(11,994)	1.523%

COST OF SERVICE STUDY - FUNCTIONALIZATION AND CLASSIFICATION OF EXPENSES

Schedule E-4b (WITH RSAM AND MDS)

FLORIDA PUBLIC SERVICE COMMISSION  
 COMPANY: FLORIDA POWER & LIGHT COMPANY  
 AND SUBSIDIARIES (CONSOLIDATED)  
 EXPLANATION: Functionalize and classify test year operating expenses by primary account  
 (depreciation expense, operation and maintenance expense,  
 and any other expense items). The balances in the C Schedules  
 and those used in the cost of service study must be equal.  
 Type of Data Shown:  
 X Projected Test Year Ended 12/31/22  
 \_ Prior Year Ended \_\_\_/\_\_\_/\_\_\_  
 \_ Historical Test Year Ended \_\_\_/\_\_\_/\_\_\_

WITNESS: Tara B. DiBose

(\$000 WHERE APPLICABLE)

Line No.	Acct No.	(1)	(2)	(3)		(4)		(5)		(6)		(7)		(8)		(9)		(10)		(11)		(12)	
				Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent
				Methodologies: 12CP and 1/13th, w/ MDS																			
1																							
2	409			(6,358)	100.000%	(4,553)	71.617%	(472)	7.422%	(1,218)	19.151%	(115)	1.809%										
3	411			(158,912)	100.000%	(113,808)	71.617%	(11,795)	7.422%	(30,434)	19.151%	(2,875)	1.809%										
4				(165,270)	100.000%	(118,361)	71.617%	(12,267)	7.422%	(31,651)	19.151%	(2,990)	1.809%										
5																							
6	409			(641)	100.000%	(459)	71.617%	(48)	7.422%	(123)	19.151%	(12)	1.809%										
7	410			(229,820)	100.000%	(164,232)	71.617%	(17,021)	7.422%	(43,918)	19.151%	(4,149)	1.809%										
8				(229,961)	100.000%	(164,691)	71.617%	(17,068)	7.422%	(44,041)	19.151%	(4,160)	1.809%										
9																							
10	411			(181,261)	100.000%	(132,681)	73.199%	(9,975)	5.503%	(35,819)	19.761%	(2,786)	1.537%										
11				(181,261)	100.000%	(132,681)	73.199%	(9,975)	5.503%	(35,819)	19.761%	(2,786)	1.537%										
12																							
13				(576,491)	100.000%	(415,734)	72.114%	(39,310)	6.819%	(111,511)	19.343%	(9,936)	1.724%										
14																							
15	411			482	100.000%	482	100.000%	0	0.000%	0	0.000%	0	0.000%										
16				482	100.000%	482	100.000%	0	0.000%	0	0.000%	0	0.000%										
17																							
18				(4,967,274)	100.000%	(3,205,504)	64.532%	(752,759)	15.154%	(939,373)	18.911%	(69,638)	1.402%										
19																							
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Note: Totals may not add due to rounding.

COST OF SERVICE STUDY - FUNCTIONALIZATION AND CLASSIFICATION OF EXPENSES

Schedule E-4b (WITH RSAM AND MDS)  
2023 SUBSEQUENT YEAR ADJUSTMENT

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Functionalize and classify test year operating expenses by primary account

(depreciation expense, operation and maintenance expense, and any other expense items). The balances in the C Schedules and those used in the cost of service study must be equal.

Type of Data Shown:

- Projected Test Year Ended \_\_\_/\_\_\_/\_\_\_  
- Prior Year Ended \_\_\_/\_\_\_/\_\_\_  
- Historical Test Year Ended \_\_\_/\_\_\_/\_\_\_  
X Proj. Subsequent Year Ended 12/31/23  
Witness: Tara B. DuBose

DOCKET NO.: 20210015-EI

(\$000 WHERE APPLICABLE)

Line No.	Acct No.	Methodologies: 12CP and 1/13th; w/ MDS	(3)		(4)		(5)		(6)		(7)		(8)		(9)		(10)		(11)		(12)					
			Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent				
1	500	STEAM O&M - OPERATION SUPERV & ENG	(4,356)	100.000%	100.000%	(1,125)	25.833%	(3,231)	74.167%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%			
2	501	STEAM O&M - FUEL - NON RECV EXP	(4,288)	100.000%	0	0.000%	(4,288)	100.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%		
3	502	STEAM O&M - STEAM EXPENSES	(7,028)	100.000%	(2,202)	31.339%	(4,825)	68.661%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%		
4	505	STEAM O&M - ELECTRIC EXPENSES	(3,019)	100.000%	(1,663)	55.073%	(1,356)	44.927%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%		
5	506	STEAM O&M - MISC STEAM EXP	(23,058)	100.000%	(23,058)	100.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%		
6	511	STEAM O&M - MAINT SUPERV & ENG	(4,987)	100.000%	(988)	19.812%	(3,999)	80.188%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%		
7	511	STEAM O&M - MAINT OF STRUCTURES	(4,959)	100.000%	(4,959)	100.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%		
8	512	STEAM O&M - MAINT OF BOILER PLANT	(16,401)	100.000%	0	0.000%	(16,401)	100.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%		
9	513	STEAM O&M - MAINT OF ELECTRIC PLANT	(3,784)	100.000%	0	0.000%	(3,784)	100.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%		
10	514	STEAM O&M - MAINT OF MISC STEAM PLT	(2,152)	100.000%	0	0.000%	(2,152)	100.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%		
11		<b>Production O&amp;M - Steam</b>	(74,033)	100.000%	100.000%	(33,996)	45.919%	(40,038)	54.081%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	
12																										
13	517	NUCLEAR O&M - OPERAT SUPERV & ENG	(61,611)	100.000%	100.000%	(34,507)	56.009%	(27,103)	43.991%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	
14	518	NUCLEAR O&M - NUCLEAR FUEL EXP	(10,471)	100.000%	0	0.000%	(10,471)	100.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%
15	519	NUCLEAR O&M - COOLANTS AND WATER	(9,534)	100.000%	(4,078)	42.775%	(5,456)	57.225%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%
16	520	NUCLEAR O&M - STEAM EXPENSES	(48,919)	100.000%	(42,078)	86.015%	(6,841)	13.985%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%
17	523	NUCLEAR O&M - ELECTRIC EXPENSES	(128)	100.000%	(0)	0.210%	(128)	99.790%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%
18	524	NUCLEAR O&M - MISC NUCLEAR PWR EXP	(77,353)	100.000%	(77,353)	100.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%
19	525	NUCLEAR O&M - RENTS	(363)	100.000%	(335)	92.308%	(28)	7.692%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%
20	528	NUCLEAR O&M - MAINT SUPERV & ENG	(67,465)	100.000%	(792)	1.173%	(66,673)	98.827%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%
21	529	NUCLEAR O&M - MAINT OF STRUCTURES	(5,023)	100.000%	(5,023)	100.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%
22	530	NUCLEAR O&M - MAINT OF REACTOR PLANT	(17,986)	100.000%	0	0.000%	(17,986)	100.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%
23	531	NUCLEAR O&M - MAINT OF ELECTRIC PLANT	(4,362)	100.000%	0	0.000%	(4,362)	100.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%
24	532	NUCLEAR O&M - MAINT OF MISC NUCL PLT	(15,607)	100.000%	0	0.000%	(15,607)	100.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%
25		<b>Production O&amp;M - Nuclear</b>	(318,822)	100.000%	100.000%	(164,166)	51.492%	(154,655)	48.508%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	
26																										
27	546	OTH PWR O&M - OPERAT SUPERV & ENG	(23,237)	100.000%	100.000%	(11,982)	51.562%	(11,256)	48.438%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	
28	547	OTH PWR O&M - FUEL N-RECOV EMISSIONS	(4,964)	100.000%	0	0.000%	(4,964)	100.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%
29	548	OTH PWR O&M - GENERATION EXPENSES	(21,348)	100.000%	(9,236)	43.265%	(12,112)	56.735%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%
30	549	OTH PWR O&M - MISC OTH PWR GENERAT	(43,200)	100.000%	(43,200)	100.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%
31	549	OTH PWR O&M - WC H2O RECLAMATION	(3,218)	100.000%	(3,218)	100.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%
32	551	OTH PWR O&M - MAINT SUPERV & ENG	(14,760)	100.000%	(6,443)	43.651%	(8,317)	56.349%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%
33	552	OTH PWR O&M - MAINT OF STRUCTURES	(39,511)	100.000%	(39,511)	100.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%
34	553	OTH PWR O&M - MAINT GENR & ELECT PLT	(47,580)	100.000%	0	0.000%	(47,580)	100.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%
35	554	OTH PWR O&M - MAINT MISC OTH PWR GEN	(8,579)	100.000%	0	0.000%	(8,579)	100.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%
36	556	OTH PWR O&M - SYS CNTR & L DISPATCH	(2,313)	100.000%	(2,313)	100.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%
37	557	OTH PWR O&M - OTHER EXPENSES	(2,602)	100.000%	(2,602)	100.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%
38		<b>Production O&amp;M - Other</b>	(211,312)	100.000%	100.000%	(118,506)	56.081%	(92,807)	43.919%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	
39																										
40	560	TRANS O&M - OPERAT SUPERV & ENG	(8,607)	100.000%	100.000%	(8,599)	99.912%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	
41	561	TRANS O&M - LOAD DISPATCHING	(11,139)	100.000%	(11,139)	100.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%
42	562	TRANS O&M - STATION EXPENSES	(2,962)	100.000%	(2,962)	100.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%

COST OF SERVICE STUDY - FUNCTIONALIZATION AND CLASSIFICATION OF EXPENSES

Schedule E-4b (WITH RSAM AND MDS)  
 2023 SUBSEQUENT YEAR ADJUSTMENT

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Functionalize and classify test year operating expenses by primary account (depreciation expense, operation and maintenance expense, and any other expense items). The balances in the C Schedules and those used in the cost of service study must be equal.

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

Type of Data Shown:  
 - Projected Test Year Ended \_\_\_/\_\_\_/\_\_\_  
 - Prior Year Ended \_\_\_/\_\_\_/\_\_\_  
 - Historical Test Year Ended \_\_\_/\_\_\_/\_\_\_  
 X Proj. Subsequent Year Ended 12/31/23  
 Witness: Tara B. DuBose

DOCKET NO.: 20210015-EI

(\$000 WHERE APPLICABLE)

Line No.	Acct No.	Methodologies: 12CP and 1/13th, w/ MDS	(3)		(4)		(5)		(6)		(7)		(8)		(9)		(10)		(11)		(12)					
			Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent				
1	563	TRANS O&M - OVERHEAD LINE EXPENSES	(110)	100.000%	(110)	100.000%	99.912%	0	0.000%	(0)	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%			
2	565	TRANS O&M - TRANS OF ELECTR BY OTH	(6,772)	100.000%	(6,772)	100.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%		
3	566	TRANS O&M - MISC TRANS EXP	(5,276)	100.000%	(5,276)	100.000%	99.912%	0	0.000%	(5)	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	
4	567	TRANS O&M - RENTS	(111)	100.000%	(111)	100.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%
5	568	TRANS O&M - MAINT SUPERV & ENG	(2,771)	100.000%	(2,769)	99.912%	0	0.000%	0	0.000%	(2)	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%
6	569	TRANS O&M - MAINT OF STRUCTURES	(3,725)	100.000%	(3,725)	100.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%
7	570	TRANS O&M - MAINT OF STATION EQ	(2,491)	100.000%	(2,491)	100.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%
8	571	TRANS O&M - MAINT OF OVERHEAD LINES	(622)	100.000%	(622)	99.912%	0	0.000%	0	0.000%	(1)	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%
9	572	TRANS O&M - MAINT UNDERGROUND LINES	(1,204)	100.000%	(1,203)	99.912%	0	0.000%	0	0.000%	(1)	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%
10	573	TRANS O&M - MAINT OF MISC TRANS PLANT	(668)	100.000%	(668)	99.912%	0	0.000%	0	0.000%	(1)	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%
11		<b>Transmission O&amp;M</b>	(46,458)	100.000%	(46,442)	99.964%	0	0.000%	0	0.000%	(17)	0.036%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%
12																										
13	580	DIST O&M - OPERATION SUPERV & ENG	(27,685)	100.000%	(12,494)	45.131%	0	0.000%	0	0.000%	(14,178)	51.213%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	(1,012)	3.656%	0	0.000%	0	0.000%
14	581	DIST O&M - LOAD DISPATCHING	(4,850)	100.000%	(4,850)	100.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%
15	582	DIST O&M - SUBSTATION EXPENSES	(3,079)	100.000%	(3,079)	100.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%
16	583	DIST O&M - OVERHEAD LINE EXPENSES	(12,397)	100.000%	(11,887)	95.891%	0	0.000%	0	0.000%	(509)	4.109%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%
17	584	DIST O&M - UNDERGROUND LINE EXP	(6,404)	100.000%	(5,394)	84.237%	0	0.000%	0	0.000%	(1,009)	15.763%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%
18	585	DIST O&M - ST LIGHT & SIGNAL SYSTEMS	(2,188)	100.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	(2,188)	100.000%	0	0.000%	0	0.000%
19	586	DIST O&M - METER EXPENSES	518	100.000%	518	100.000%	0	0.000%	0	0.000%	518	100.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%
20	587	DIST O&M - CUSTOMER INSTALLATIONS EXP	(1,448)	100.000%	0	0.000%	0	0.000%	0	0.000%	(1,448)	100.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%
21	588	DIST O&M - MISC DISTRIBUTION EXPENSES	(31,279)	100.000%	(14,116)	45.131%	0	0.000%	0	0.000%	(16,019)	51.213%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	(1,144)	3.656%	0	0.000%	0	0.000%
22	589	DIST O&M - RENTS	(4,265)	100.000%	(1,925)	45.131%	0	0.000%	0	0.000%	(2,184)	51.213%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	(156)	3.656%	0	0.000%	0	0.000%
23	590	DIST O&M - MAINT SUPERV & ENG	(21,477)	100.000%	(9,693)	45.131%	0	0.000%	0	0.000%	(10,999)	51.213%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	(785)	3.656%	0	0.000%	0	0.000%
24	592	DIST O&M - MAINT OF STATION EQ	(9,507)	100.000%	(9,507)	100.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%
25	591	DIST O&M - MAINT OF STRUCTURES	(223)	100.000%	(223)	100.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%
26	593	DIST O&M - MAINT OF OVERHEAD LINES	(43,319)	100.000%	(41,539)	95.891%	0	0.000%	0	0.000%	(1,780)	4.109%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%
27	594	DIST O&M - MAINT UNDERGROUND LINES	(18,416)	100.000%	(15,513)	84.237%	0	0.000%	0	0.000%	(2,903)	15.763%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%
28	595	DIST O&M - MAINT OF LINE TRANSFORMERS	(36)	100.000%	(20)	55.305%	0	0.000%	0	0.000%	(16)	44.695%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%
29	596	DIST O&M - MAINT S LIGHT & SIGNAL SYST	(8,790)	100.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	(8,790)	100.000%	0	0.000%	0	0.000%
30	597	DIST O&M - MAINT OF METERS	(4,925)	100.000%	0	0.000%	0	0.000%	0	0.000%	(4,925)	100.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%
31	598 & 599	DIST O&M - MAINT OF MISC DISTRIB PLT	(6,840)	100.000%	(2,997)	45.131%	0	0.000%	0	0.000%	(3,400)	51.213%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	(243)	3.656%	0	0.000%	0	0.000%
32		<b>Distribution O&amp;M</b>	(206,409)	100.000%	(133,238)	64.550%	0	0.000%	0	0.000%	(68,853)	28.513%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	(14,318)	6.937%	0	0.000%	0	0.000%
33																										
34	901	CUST ACCT O&M - SUPERVISION	(9,347)	100.000%	0	0.000%	0	0.000%	(1,164)	12.451%	(8,183)	87.549%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%
35	902	CUST ACCT O&M - METER READING EXP	(8,072)	100.000%	0	0.000%	0	0.000%	0	0.000%	(8,072)	100.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%
36	903	CUST ACCT O&M - CUST REG & COLLECT	(81,011)	100.000%	0	0.000%	0	0.000%	0	0.000%	(81,011)	100.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%
37	904	CUST ACCT O&M - UNCOLLECTIBLE ACCTS	(13,039)	100.000%	0	0.000%	0	0.000%	(13,039)	100.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%
38	905	CUST ACCT O&M - MISC CUSTOMER ACCOUNTS EXPENSES	(2,598)	100.000%	0	0.000%	0	0.000%	0	0.000%	(2,598)	100.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%
39		<b>Customer Account Expense</b>	(114,067)	100.000%	0	0.000%	0	0.000%	(14,203)	12.451%	(99,865)	87.549%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%
40																										
41	907	CUST SERV & INFO - SUPERVISION	(730)	100.000%	0	0.000%	0	0.000%	0	0.000%	(730)	100.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%
42	908	CUST SERV & INFO - CUST ASSIST EXP	(9,372)	100.000%	0	0.000%	0	0.000%	0	0.000%	(9,372)	100.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%

COST OF SERVICE STUDY - FUNCTIONALIZATION AND CLASSIFICATION OF EXPENSES

Schedule E-4b (WITH RSAM AND MDS)  
 2023 SUBSEQUENT YEAR ADJUSTMENT

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Functionalize and classify test year operating expenses by primary account (depreciation expense, operation and maintenance expense, and any other expense items). The balances in the C Schedules and those used in the cost of service study must be equal.

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

Type of Data Shown:  
 - Projected Test Year Ended \_\_\_/\_\_\_/\_\_\_  
 - Prior Year Ended \_\_\_/\_\_\_/\_\_\_  
 - Historical Test Year Ended \_\_\_/\_\_\_/\_\_\_  
 X Proj. Subsequent Year Ended 12/31/23  
 Witness: Tara B. DuBose

DOCKET NO.: 20210015-EI

Line No.	Acct No.	Methodologies: 12CP and 1/13th; w/ MDS	(3)		(4)		(5)		(6)		(7)		(8)		(9)		(10)		(11)		(12)	
			Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent
1	909	CUST SERV & INFO - INFO & INST ADV GEN	(5)	100.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	(5)	100.000%	0	0.000%	0	0.000%	0	0.000%
2	910	CUST SERV & INFO - MISC CUST SERV & INF	(8,038)	100.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	(8,038)	100.000%	0	0.000%	0	0.000%	0	0.000%
3	913 & 916	MISC AND SELLING EXPENSES	(20,061)	100.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	(20,061)	100.000%	0	0.000%	0	0.000%	0	0.000%
4	912	DEMONSTRATING AND SELLING EXPENSES	(508)	100.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	(508)	100.000%	0	0.000%	0	0.000%	0	0.000%
5		<b>Customer Service &amp; Info Expense</b>	(38,714)	100.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	(38,714)	100.000%	0	0.000%	0	0.000%	0	0.000%
6																						
7	920	A&G EXP - SALARIES	(243,936)	100.000%	(104,625)	42.890%	(90,601)	37.141%	(90,601)	37.141%	(90,601)	37.141%	(90,601)	37.141%	(45,401)	18.612%	(3,309)	1.356%	(3,309)	1.356%	(3,309)	1.356%
8	921	A&G EXP - OFFICE SUPPL & EXP	(49,423)	100.000%	(21,198)	42.890%	(18,357)	37.141%	(18,357)	37.141%	(18,357)	37.141%	(18,357)	37.141%	(9,199)	18.612%	(670)	1.356%	(670)	1.356%	(670)	1.356%
9	922	A&G EXP - ADMIN EXP TRANSFERRED CR.	144,877	100.000%	62,138	42.890%	53,809	37.141%	53,809	37.141%	53,809	37.141%	53,809	37.141%	26,965	18.612%	1,965	1.356%	1,965	1.356%	1,965	1.356%
10	923	A&G EXP - OUTSIDE SERVICES EMPLOYED	(80,599)	100.000%	(34,569)	42.890%	(29,936)	37.141%	(29,936)	37.141%	(29,936)	37.141%	(29,936)	37.141%	(15,001)	18.612%	(1,093)	1.356%	(1,093)	1.356%	(1,093)	1.356%
11	924	A&G EXP - PROPERTY INSURANCE	(20,063)	100.000%	(14,554)	72.541%	(1,175)	5.857%	(1,175)	5.857%	(1,175)	5.857%	(1,175)	5.857%	(4,045)	20.161%	(289)	1.440%	(289)	1.440%	(289)	1.440%
12	924	A&G EXP - PROP INSUR NUCL OUTAGE	277	100.000%	256	92.308%	21	7.692%	21	7.692%	21	7.692%	21	7.692%	0	0.000%	0	0.000%	0	0.000%	0	0.000%
13	925	A&G EXP - INJURIES AND DAMAGES	(36,362)	100.000%	(15,596)	42.890%	(13,505)	37.141%	(13,505)	37.141%	(13,505)	37.141%	(13,505)	37.141%	(6,768)	18.612%	(493)	1.356%	(493)	1.356%	(493)	1.356%
14	926	A&G EXP - EMP PENSIONS & BENEFITS	(48,372)	100.000%	(20,747)	42.890%	(17,966)	37.141%	(17,966)	37.141%	(17,966)	37.141%	(17,966)	37.141%	(9,003)	18.612%	(656)	1.356%	(656)	1.356%	(656)	1.356%
15	928	A&G EXP - REG COMM EXP FPSC	(1,609)	100.000%	(690)	42.890%	(598)	37.141%	(598)	37.141%	(598)	37.141%	(598)	37.141%	(300)	18.612%	(22)	1.356%	(22)	1.356%	(22)	1.356%
16	928	A&G EXP - REGULATORY COMMISSION EXP - RAF - RETAIL BASE	(6,025)	100.000%	(2,584)	42.890%	(2,238)	37.141%	(2,238)	37.141%	(2,238)	37.141%	(2,238)	37.141%	(1,121)	18.612%	(82)	1.356%	(82)	1.356%	(82)	1.356%
17	930	A&G EXP - MISC GENERAL EXPENSES	(13,874)	100.000%	(5,951)	42.890%	(5,153)	37.141%	(5,153)	37.141%	(5,153)	37.141%	(5,153)	37.141%	(2,582)	18.612%	(188)	1.356%	(188)	1.356%	(188)	1.356%
18	931	A&G EXP - RENTS	(4,240)	100.000%	(1,819)	42.890%	(1,575)	37.141%	(1,575)	37.141%	(1,575)	37.141%	(1,575)	37.141%	(789)	18.612%	(58)	1.356%	(58)	1.356%	(58)	1.356%
19	935	A&G EXP - MAINT OF GEN PLT	(11,164)	100.000%	(4,788)	42.890%	(4,146)	37.141%	(4,146)	37.141%	(4,146)	37.141%	(4,146)	37.141%	(2,078)	18.612%	(151)	1.356%	(151)	1.356%	(151)	1.356%
20		<b>General &amp; Administrative Expense</b>	(370,514)	100.000%	(164,727)	44.459%	(131,419)	35.469%	(131,419)	35.469%	(131,419)	35.469%	(131,419)	35.469%	(69,323)	18.710%	(5,046)	1.362%	(5,046)	1.362%	(5,046)	1.362%
21			(1,380,330)	100.000%	(661,073)	47.892%	(433,122)	31.378%	(433,122)	31.378%	(433,122)	31.378%	(433,122)	31.378%	(266,771)	19.327%	(19,364)	1.403%	(19,364)	1.403%	(19,364)	1.403%
22		<b>Operating &amp; Maintenance Expense</b>	(1,380,330)	100.000%	(661,073)	47.892%	(433,122)	31.378%	(433,122)	31.378%	(433,122)	31.378%	(433,122)	31.378%	(266,771)	19.327%	(19,364)	1.403%	(19,364)	1.403%	(19,364)	1.403%
23																						
24	403 & 404	DEPR EXP - STEAM	(122,559)	100.000%	(113,131)	92.308%	(9,428)	7.692%	(9,428)	7.692%	(9,428)	7.692%	(9,428)	7.692%	0	0.000%	0	0.000%	0	0.000%	0	0.000%
25	403 & 404	DEPR EXP - FOSSIL DECOMM	(4,356)	100.000%	(4,020)	92.308%	(335)	7.692%	(335)	7.692%	(335)	7.692%	(335)	7.692%	0	0.000%	0	0.000%	0	0.000%	0	0.000%
26	403 & 404	DEPR EXP - TURKEY POINT	(67,562)	100.000%	(62,364)	92.308%	(5,197)	7.692%	(5,197)	7.692%	(5,197)	7.692%	(5,197)	7.692%	0	0.000%	0	0.000%	0	0.000%	0	0.000%
27	403 & 404	DEPR EXP - ST LUCIE 1	(66,510)	100.000%	(61,394)	92.308%	(5,116)	7.692%	(5,116)	7.692%	(5,116)	7.692%	(5,116)	7.692%	0	0.000%	0	0.000%	0	0.000%	0	0.000%
28	403 & 404	DEPR EXP - ST LUCIE COMMON	(17,582)	100.000%	(16,229)	92.308%	(1,352)	7.692%	(1,352)	7.692%	(1,352)	7.692%	(1,352)	7.692%	0	0.000%	0	0.000%	0	0.000%	0	0.000%
29	403 & 404	DEPR EXP - ST LUCIE 2	(55,828)	100.000%	(51,533)	92.308%	(4,294)	7.692%	(4,294)	7.692%	(4,294)	7.692%	(4,294)	7.692%	0	0.000%	0	0.000%	0	0.000%	0	0.000%
30	403 & 404	DEPR EXP - OTH PROD - GT	(735,172)	100.000%	(678,620)	92.308%	(56,552)	7.692%	(56,552)	7.692%	(56,552)	7.692%	(56,552)	7.692%	0	0.000%	0	0.000%	0	0.000%	0	0.000%
31	403 & 404	DEPR EXP - DISMANT OTH PROD	(34,588)	100.000%	(31,928)	92.308%	(2,661)	7.692%	(2,661)	7.692%	(2,661)	7.692%	(2,661)	7.692%	0	0.000%	0	0.000%	0	0.000%	0	0.000%
32	403 & 404	DEPR EXP - AMORT ELECT PLT ACQUI ADJ	(2,726)	100.000%	(2,517)	92.308%	(210)	7.692%	(210)	7.692%	(210)	7.692%	(210)	7.692%	0	0.000%	0	0.000%	0	0.000%	0	0.000%
33		<b>Depr Exp - Production</b>	(1,106,882)	100.000%	(1,021,738)	92.308%	(85,145)	7.692%	(85,145)	7.692%	(85,145)	7.692%	(85,145)	7.692%	0	0.000%	0	0.000%	0	0.000%	0	0.000%
34																						
35	403 & 404	DEPR EXP - TRANSMISSION	(221,162)	100.000%	(220,969)	99.912%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	(194)	0.088%	0	0.000%	0	0.000%	0	0.000%
36	403 & 404	DEPR EXP - TRANSMISSION - GSU	(18,158)	100.000%	(16,761)	92.308%	(1,397)	7.692%	(1,397)	7.692%	(1,397)	7.692%	(1,397)	7.692%	0	0.000%	0	0.000%	0	0.000%	0	0.000%
37	403 & 404	DEPR EXP - TRANSMISSION - OTHER	(1,537)	100.000%	(1,528)	99.444%	(7)	0.473%	(7)	0.473%	(7)	0.473%	(7)	0.473%	(1)	0.082%	0	0.000%	0	0.000%	0	0.000%
38		<b>Depr Exp - Transmission</b>	(240,857)	100.000%	(239,258)	99.336%	(1,404)	0.583%	(1,404)	0.583%	(1,404)	0.583%	(1,404)	0.583%	(195)	0.081%	0	0.000%	0	0.000%	0	0.000%
39																						
40	403 & 404	DEPR EXP - DIST 361 - STRUCTURES	(6,904)	100.000%	(6,904)	100.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%
41	403 & 404	DEPR EXP - DIST 362 - STATION EQ	(68,561)	100.000%	(68,561)	100.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%
42	403 & 404	DEPR EXP - DIST 363 - STOR BATT EQUIP	(411)	100.000%	(411)	100.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%



COST OF SERVICE STUDY - FUNCTIONALIZATION AND CLASSIFICATION OF EXPENSES

Schedule E-4b (WITH RSAM AND MDS)  
 2023 SUBSEQUENT YEAR ADJUSTMENT

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Functionalize and classify test year operating expenses by primary account (depreciation expense, operation and maintenance expense, and any other expense items). The balances in the C Schedules and those used in the cost of service study must be equal.

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

Type of Data Shown:  
 - Projected Test Year Ended \_\_\_/\_\_\_/\_\_\_  
 - Prior Year Ended \_\_\_/\_\_\_/\_\_\_  
 - Historical Test Year Ended \_\_\_/\_\_\_/\_\_\_  
 X Proj. Subsequent Year Ended 12/31/23  
 Witness: Tara B. DuBose

DOCKET NO.: 20210015-EI

Line No.	Acct No.	Methodologies: 12CP and 1/13th, w/ MDS	(3)		(4)		(5)		(6)		(7)		(8)		(9)		(10)		(11)		(12)	
			Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent
1	403 & 404	DEPR EXP - DIST 364 - POL, TWR & FIX	(122,456)	100.000%	(85,751)	70.026%	0	0.000%	(36,705)	29.974%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%
2	403 & 404	DEPR EXP - DIST 365 - OH COND & DEV	(114,676)	100.000%	(33,320)	29.056%	0	0.000%	(81,356)	70.944%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%
3	403 & 404	DEPR EXP - DIST 366 - UG CONDUIT	(31,558)	100.000%	(7,716)	24.449%	0	0.000%	(23,842)	75.551%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%
4	403 & 404	DEPR EXP - DIST 367 - UG COND & DEV	(90,145)	100.000%	(26,498)	29.396%	0	0.000%	(63,646)	70.604%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%
5	403 & 404	DEPR EXP - DIST 368 - TRANSF	(125,961)	100.000%	(69,663)	55.305%	0	0.000%	(56,298)	44.695%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%
6	403 & 404	DEPR EXP - DIST 369 - SERVICES	(42,183)	100.000%	0	0.000%	0	0.000%	(42,183)	100.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%
7	403 & 404	DEPR EXP - DIST 370 - METERS	(55,554)	100.000%	0	0.000%	0	0.000%	(55,554)	100.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%
8	403 & 404	DEPR EXP - DIST 371 - INSTAL ON CP	(4,023)	100.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	(4,023)	100.000%
9	403 & 404	DEPR EXP - DIST 373 - S LGT & TFC SIG	(22,252)	100.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	(22,252)	100.000%
10	403 & 404	DEPR EXP - AMORT ELECT PLT - ACQUI ADJ. - VERO	(3,688)	100.000%	(1,664)	45.131%	0	0.000%	(1,889)	51.213%	0	0.000%	0	0.000%	(1,889)	100.000%	(1,889)	100.000%	0	0.000%	(22,252)	100.000%
11		<b>Depr Exp - Distribution</b>	(688,373)	100.000%	(300,489)	43.652%	0	0.000%	(361,474)	52.511%	0	0.000%	0	0.000%	(361,474)	100.000%	(361,474)	100.000%	0	0.000%	(26,410)	3.837%
12																						
13	403 & 404	DEPR EXP - INTANGIBLE	(207,687)	100.000%	(89,078)	42.890%	(77,138)	37.141%	(38,655)	18.612%	(2,817)	1.356%	(77,138)	37.141%	(38,655)	18.612%	(2,817)	1.356%	(77,138)	37.141%	(2,817)	1.356%
14	403 & 404	DEPR EXP - INTANGIBLE ARO	(9,954)	100.000%	(4,269)	42.890%	(3,697)	37.141%	(1,853)	18.612%	(135)	1.356%	(3,697)	37.141%	(1,853)	18.612%	(135)	1.356%	(3,697)	37.141%	(135)	1.356%
15		<b>Depr Exp - Intangible</b>	(217,642)	100.000%	(93,347)	42.890%	(80,835)	37.141%	(40,507)	18.612%	(2,952)	1.356%	(80,835)	37.141%	(40,507)	18.612%	(2,952)	1.356%	(80,835)	37.141%	(2,952)	1.356%
16																						
17	403 & 404	DEPR EXP - GEN PLT - STRUCTURES	(17,788)	100.000%	(7,629)	42.890%	(6,607)	37.141%	(3,311)	18.612%	(241)	1.356%	(6,607)	37.141%	(3,311)	18.612%	(241)	1.356%	(6,607)	37.141%	(241)	1.356%
18	403 & 404	DEPR EXP - GEN PLT - OTHER	(155,124)	100.000%	(66,533)	42.890%	(57,615)	37.141%	(28,872)	18.612%	(2,104)	1.356%	(57,615)	37.141%	(28,872)	18.612%	(2,104)	1.356%	(57,615)	37.141%	(2,104)	1.356%
19	403 & 404	DEPR EXP - PROP UNDER CAPT LEASES	(261)	100.000%	(112)	42.890%	(97)	37.141%	(49)	18.612%	(4)	0.000%	(97)	37.141%	(49)	18.612%	(4)	0.000%	(97)	37.141%	(4)	0.000%
20		<b>Depr Exp - General</b>	(173,173)	100.000%	(74,275)	42.890%	(64,319)	37.141%	(32,231)	18.612%	(2,349)	1.356%	(64,319)	37.141%	(32,231)	18.612%	(2,349)	1.356%	(64,319)	37.141%	(2,349)	1.356%
21																						
22		<b>Depreciation Expense</b>	(2,426,928)	100.000%	(1,729,107)	71.247%	(231,703)	9.547%	(434,407)	17.899%	(31,711)	1.307%	(231,703)	9.547%	(434,407)	17.899%	(31,711)	1.307%	(231,703)	9.547%	(31,711)	1.307%
23																						
24	407	AMORT OF REG ASSETS - DEF AMT OPRB	(317)	100.000%	(152)	47.892%	(99)	31.378%	(61)	19.327%	(4)	1.403%	(99)	31.378%	(61)	19.327%	(4)	1.403%	(99)	31.378%	(4)	1.403%
25	407	AMORT OF REG ASSETS - Smith 1&2 Unrecov Plt - Non-ECRC	(2,461)	100.000%	(2,272)	92.308%	(189)	7.692%	0	0.000%	0	0.000%	(189)	7.692%	0	0.000%	0	0.000%	(189)	7.692%	0	0.000%
26	407	AMORT OF REG ASSETS/LIAB - Def Return Transm Proj	(330)	100.000%	(330)	99.912%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%	0	0.000%
27	407	AMORT OF REG ASSETS - Plant Scholz Decom Inventory	(163)	100.000%	(151)	92.308%	(13)	7.692%	0	0.000%	0	0.000%	(13)	7.692%	0	0.000%	0	0.000%	(13)	7.692%	0	0.000%
28	407	ACCRETION EXPENSE - ARO REG DEBIT	(113,711)	100.000%	(48,771)	42.890%	(42,234)	37.141%	(21,164)	18.612%	(1,542)	1.356%	(42,234)	37.141%	(21,164)	18.612%	(1,542)	1.356%	(42,234)	37.141%	(1,542)	1.356%
29	407	AMORT PROP LOSS & UNRECOV REG CSTS	1,079	100.000%	796	73.784%	58	5.362%	208	19.306%	17	1.548%	796	73.784%	208	19.306%	17	1.548%	796	73.784%	17	1.548%
30	407	REGULATORY CREDIT - ASSET RET OBLIG	123,666	100.000%	53,041	42.890%	45,931	37.141%	23,017	18.612%	1,677	1.356%	45,931	37.141%	23,017	18.612%	1,677	1.356%	45,931	37.141%	1,677	1.356%
31	407	AMORT OF REG ASSETS - REG DEBIT - VERO BEACH	(13)	100.000%	(6)	45.131%	0	0.000%	(7)	51.213%	(0)	0.000%	0	0.000%	(7)	51.213%	(0)	0.000%	0	0.000%	(0)	0.000%
32	407	REGULATORY DEBIT - SCHERER UNIT 4 SHUTDOWN PAYMENT	(9,589)	100.000%	(8,852)	92.308%	(738)	7.692%	1,993	108.279%	147	(7.976%)	(738)	7.692%	1,993	108.279%	147	(7.976%)	(738)	7.692%	147	(7.976%)
33		<b>Amortization of Property Losses</b>	(1,840)	100.000%	(6,696)	363.839%	2,716	(147.584%)	1,993	(108.279%)	147	(7.976%)	1,993	(108.279%)	147	(7.976%)	147	(7.976%)	1,993	(108.279%)	147	(7.976%)
34																						
35	408	TAX OTH INC TAX - UTIL OPER INC CLEAR	(48,717)	100.000%	(20,895)	42.890%	(18,094)	37.141%	(9,067)	18.612%	(661)	1.356%	(18,094)	37.141%	(9,067)	18.612%	(661)	1.356%	(18,094)	37.141%	(661)	1.356%
36	408	TAX OTH INC TAX - OCCUPATIONAL LIC	(71)	100.000%	(30)	42.890%	(26)	37.141%	(13)	18.612%	(1)	0.000%	(26)	37.141%	(13)	18.612%	(1)	0.000%	(26)	37.141%	(1)	0.000%
37		<b>Taxes Other Than Income - Other Taxes</b>	(48,788)	100.000%	(20,925)	42.890%	(18,121)	37.141%	(9,080)	18.612%	(662)	1.356%	(18,121)	37.141%	(9,080)	18.612%	(662)	1.356%	(18,121)	37.141%	(662)	1.356%
38																						
39	408	TAX OTH INC TAX - PROPERTY TAX	(810,814)	100.000%	(598,248)	73.784%	(43,479)	5.362%	(156,536)	19.306%	(12,550)	1.548%	(43,479)	5.362%	(156,536)	19.306%	(12,550)	1.548%	(43,479)	5.362%	(12,550)	1.548%
40		<b>Taxes Other Than Income - Real/Personal Prop</b>	(810,814)	100.000%	(598,248)	73.784%	(43,479)	5.362%	(156,536)	19.306%	(12,550)	1.548%	(43,479)	5.362%	(156,536)	19.306%	(12,550)	1.548%	(43,479)	5.362%	(12,550)	1.548%
41																						
42		<b>Taxes Other Than Income Tax</b>	(859,602)	100.000%	(619,174)	72.030%	(61,600)	7.166%	(165,616)	19.267%	(13,212)	1.537%	(61,600)	7.166%	(165,616)	19.267%	(13,212)	1.537%	(61,600)	7.166%	(13,212)	1.537%

Supporting Schedules: B-1

Recap Schedules: E-1

COST OF SERVICE STUDY - FUNCTIONALIZATION AND CLASSIFICATION OF EXPENSES

Schedule E-4b (WITH RSAM AND MDS)  
 2023 SUBSEQUENT YEAR ADJUSTMENT

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Functionalize and classify test year operating expenses by primary account (depreciation expense, operation and maintenance expense, and any other expense items). The balances in the C Schedules and those used in the cost of service study must be equal.

Type of Data Shown:  
 - Projected Test Year Ended \_\_\_/\_\_\_/\_\_\_  
 - Prior Year Ended \_\_\_/\_\_\_/\_\_\_  
 - Historical Test Year Ended \_\_\_/\_\_\_/\_\_\_  
 X Proj. Subsequent Year Ended 12/31/23  
 Witness: Tara B. DuBose

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

DOCKET NO.: 20210015-EI

(\$000 WHERE APPLICABLE)

Line No.	Acct No.	Methodologies: 12CP and 1/13th; w/ MDS	(3)		(4)		(5)		(6)		(7)		(8)		(9)		(10)		(11)		(12)	
			Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent
1																						
2	409	INCOME TAXES - CURRENT STATE	(43,546)	100.0000%	(31,460)	72.246%	(3,004)	6.899%	(8,181)	18.788%	(900)	2.068%										
3	411	INCOME TAXES - DEFERRED STATE	(105,542)	100.0000%	(76,249)	72.246%	(7,281)	6.899%	(19,829)	18.788%	(2,182)	2.068%										
4		State Income Tax Expense	(149,088)	100.0000%	(107,709)	72.246%	(10,285)	6.899%	(28,011)	18.788%	(3,083)	2.068%										
5																						
6	409	INCOME TAXES - CURRENT FEDERAL	(15,831)	100.0000%	(11,437)	72.246%	(1,092)	6.899%	(2,974)	18.788%	(327)	2.068%										
7	410	INCOME TAXES - DEFERRED FEDERAL	(141,870)	100.0000%	(102,495)	72.246%	(9,787)	6.899%	(26,655)	18.788%	(2,933)	2.068%										
8		Federal Income Tax Expense	(157,701)	100.0000%	(113,932)	72.246%	(10,879)	6.899%	(29,629)	18.788%	(3,261)	2.068%										
9																						
10	411	AMORTIZATION OF ITC	(180,199)	100.0000%	(132,957)	73.784%	(9,663)	5.362%	(34,789)	19.306%	(2,789)	1.548%										
11		Amortization of ITC	(180,199)	100.0000%	(132,957)	73.784%	(9,663)	5.362%	(34,789)	19.306%	(2,789)	1.548%										
12																						
13																						
14		Income Taxes	(486,988)	100.0000%	(354,599)	72.815%	(30,827)	6.330%	(92,429)	18.980%	(9,133)	1.875%										
15	411	GAIN FR DISP OF UTIL PLT FUTURE USE	6,024	100.0000%	6,024	100.0000%	0	0.000%	0	0.000%	0	0.000%										
16		Gain or Loss on Sale of Plant	6,024	100.0000%	6,024	100.0000%	0	0.000%	0	0.000%	0	0.000%										
17																						
18		Total Operating Expenses	(5,149,864)	100.0000%	(3,364,629)	65.337%	(754,535)	14.652%	(957,231)	18.588%	(73,273)	1.423%										
19																						
20		Note: Totals may not add due to rounding.																				
21																						
22																						
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COST OF SERVICE STUDY - UNIT COSTS, PRESENT RATES

Schedule E-6a  
 2022 TEST YEAR WITH RSAM AND MDS  
 FLORIDA PUBLIC SERVICE COMMISSION  
 COMPANY: FLORIDA POWER & LIGHT COMPANY  
 AND SUBSIDIARIES (CONSOLIDATED)

DOCKET NO: 20210015-EI

EXPLANATION: For each cost of service study filed by the company, calculate the unit costs for demand, energy and customer for each rate schedule at present rates, based on the revenue requirements from sales of electricity only, excluding other operating revenues. The demand unit costs must be separated into production, transmission and distribution. Unit costs under present rates must be calculated at both the system and class rates of return. Unit costs must be provided separately for each existing rate class, except for the lighting classes. If the company is proposing to combine two or more classes, it must also provide unit costs for the classes combined. Customer unit costs for the lighting classes must include only customer-related costs, excluding costs for fixtures and poles. The lighting fixtures and poles must be shown on a separate line

Type of Data Shown:  
 X Projected Test Year Ended 12/31/22  
 \_ Prior Year Ended \_\_\_/\_\_\_/\_\_\_  
 \_ Historical Test Year Ended \_\_\_/\_\_\_/\_\_\_  
 Witness: Tara B. DuBose

Line No. Methodologies: 12CP and 1/13th, w/ MDS

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See attached schedules for the Projected Test Year Ended 12/31/22.

- Attachment 1 - Cost of Service Study - Unit Costs, Present Rates - Achieved - Summary
- Attachment 2 - Cost of Service Study - Unit Costs, Present Rates - Achieved - Detail
- Attachment 3 - Cost of Service Study - Unit Costs, Present Rates - Equalized - Summary
- Attachment 4 - Cost of Service Study - Unit Costs, Present Rates - Equalized - Detail

MFR E-6a - COST OF SERVICE STUDY - UNIT COSTS (WITH RSAM AND MDS)  
 2022 PRESENT RATES - ACHIEVED - SUMMARY  
 (\$000 WHERE APPLICABLE)

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Line No.	Methodologies: 12CP and 1/13th, w/ MDS	TOTAL RETAIL	CILC-1D	CILC-1G	CILC-1T	GS(T)-1	GSCU-1	GSD(T)-1	GSLD(T)-1	GSLD(T)-2	GSLD(T)-3
1	<b>Total Retail</b>										
2	<b>Revenue Requirements</b>										
3	Total Revenue Requirements	7,712,407	106,196	5,124	41,817	579,959	4,341	1,420,155	455,802	135,137	24,459
4											
5	<b>Demand</b>										
6	<b>Revenue Requirements</b>										
7	Total Revenue Requirements	5,260,276	85,458	4,152	30,866	386,106	1,729	1,163,757	378,725	108,077	18,173
8											
9	<b>Billing Units (Annual)</b>										
10	KW for Demand Classes	116,866,916	4,867,304	239,085	2,690,559	8,368,517,064	69,414,273	73,620,799	24,558,734	7,837,982	2,043,184
11	KWH for All Other Classes	74,374,372,118									
12											
13	<b>Unit Costs (\$/Unit)</b>										
14	Total Unit Costs (\$/Unit)	17.557631	17.368006	11.472148	0.046138	0.024907	15.421208	13.788832	8.894608		
15											
16	<b>Energy</b>										
17	<b>Revenue Requirements</b>										
18	Total Revenue Requirements	948,830	20,429	920	10,638	64,376	492	226,239	76,309	26,839	6,114
19											
20	<b>Billing Units (Annual)</b>										
21	KWH for All Rate Classes	122,096,501,415	2,535,287,073	112,191,007	1,504,497,392	8,368,517,064	69,414,273	28,295,907,165	10,335,974,594	3,825,387,076	960,788,986
22											
23	<b>Unit Costs (\$/Unit)</b>										
24	Total Unit Costs (\$/Unit)	0.008058	0.008202	0.007071	0.007086	0.007383	0.007016	0.007955	0.007383	0.007016	0.006363
25											
26	<b>Customer</b>										
27	<b>Revenue Requirements</b>										
28	Total Revenue Requirements	1,382,576	309	51	313	129,476	2,120	30,160	768	222	172
29											
30	<b>Billing Units (Annual)</b>										
31	# of Bills for Metered Classes	68,338,701	3,084	780	204	6,389,533	113,928	1,134,354	35,855	2,329	190
32	KWH for Lighting Classes	581,030,956									
33											
34	<b>Unit Costs (\$/Unit)</b>										
35	Total Unit Costs (\$/Unit)	100.073108	65.576948	1,534.105089	18.607521	26.587758	21.413030	95.104089	902.566700		



MFR E-6a - COST OF SERVICE STUDY - UNIT COSTS (WITH RSAMA)  
 2022 PRESENT RATES - ACHIEVED - SUMMARY  
 (\$000 WHERE APPLICABLE)

(1)	(2)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)
Line No.	Methodologies: 12CP and 1/13th, w/ MDS	MET	OL-1	OS-2	RS(T)-1	SL-1	SL-1M	SL-2	SL-2M	SST-DST	SST-TST
1	<b>Total Retail</b>										
2	<b>Revenue Requirements</b>										
3	Total Revenue Requirements	4,126	14,666	1,070	4,786,398	122,590	920	1,911	209	1,547	5,982
4											
5	<b>Demand</b>										
6	<b>Revenue Requirements</b>										
7	Total Revenue Requirements	3,318	882	773	3,064,162	6,099	472	1,415	49	1,450	4,612
8											
9	<b>Billing Units (Annual)</b>										
10	KW for Demand Classes										
11	KWH for All Other Classes	214,540	90,638,034	9,900,936	65,315,938,669	452,711,459	26,569,056	37,681,464	3,001,163	54,497	740,230
12											
13	<b>Unit Costs (\$/Unit)</b>										
14	Total Unit Costs (\$/Unit)	15.465953	0.009729	0.078074	0.046913	0.013471	0.017772	0.037539	0.016476	26.608693	6.230372
15											
16	<b>Energy</b>										
17	<b>Revenue Requirements</b>										
18	Total Revenue Requirements	690	631	106	509,833	3,762	249	333	19	19	832
19											
20	<b>Billing Units (Annual)</b>										
21	KWH for All Rate Classes	84,974,524	90,638,034	9,900,936	65,315,938,669	452,711,459	26,569,056	37,681,464	3,001,163	1,410,876	65,710,604
22											
23	<b>Unit Costs (\$/Unit)</b>										
24	Total Unit Costs (\$/Unit)	0.008119	0.006961	0.010677	0.007806	0.008309	0.009390	0.008844	0.006427	0.013538	0.012659
25											
26	<b>Customer</b>										
27	<b>Revenue Requirements</b>										
28	Total Revenue Requirements	118	4,693	191	1,212,403	563	198	64	140	78	538
29											
30	<b>Billing Units (Annual)</b>										
31	# of Bills for Metered Classes										
32	KWH for Lighting Classes	324	90,638,034	1,987	60,639,320	452,711,459	7,302	37,681,464	9,246	120	144
33											
34	<b>Unit Costs (\$/Unit)</b>										
35	Total Unit Costs (\$/Unit)	363.104454	0.051778	96.095919	19.983682	0.001243	27.118662	0.001699	15.120659	651.998209	3,736.357002







MFR-6a - COST OF SERVICE STUDY - UNIT COSTS (WITH RSAM AND MDS)  
 2022 PRESENT RATES - ACHIEVED - DETAIL  
 (\$000 WHERE APPLICABLE)

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
Line No.	Methodologies: 12CP and 1/13th, w/ MDS	TOTAL RETAIL	CILC-ID	CILC-1G	CILC-IT	GS(T)-1	GSCU-1	GSD(T)-1	GSLD(T)-1	GSLD(T)-2	GSLD(T)-3	MET
1	Distribution - Primary Capacitors and Regulators		0.108489	0.106260	0.000000	0.000292	0.000157	0.098058	0.099478	0.085878	0.000000	0.107865
2	Distribution - Secondary Transformers		0.180016	0.307962	0.000000	0.001142	0.000401	0.306957	0.259116	0.142036	0.000000	0.000000
3	<b>Subtotal Unit Costs (\$/Unit)</b>		17.567531	17.366806	11.472148	0.046138	0.024907	15.807447	15.421208	13.788832	8.894608	15.465953
4												
5	<b>Energy</b>											
6	<b>Revenue Requirements</b>											
7	Production - Steam	76,512	1,640	74	866	5,198	40	18,190	6,197	2,192	505	55
8	Production - Nuclear	674,442	14,454	650	7,630	45,820	354	160,340	54,633	19,327	4,450	487
9	Production - Other Production	200,544	4,410	199	2,186	13,533	100	48,450	15,778	5,431	1,187	150
10	Customer - Uncollectible Accounts	887				69		81	1	0		
11	Revenue Related	(3,554)	(74)	(3)	(44)	(244)	(2)	(823)	(301)	(111)	(28)	(2)
12	<b>Subtotal Revenue Requirements</b>	948,830	20,429	920	10,638	64,376	492	226,239	76,309	26,839	6,114	690
13												
14	<b>Billing Units (Annual)</b>											
15	KWH for All Rate Classes	122,096,501,415	2,535,287,073	112,191,007	1,504,497,392	8,368,517,064	69,414,273	28,295,907,165	10,335,974,594	3,825,387,076	960,788,986	84,974,524
16	<b>Subtotal Billing Units (Annual)</b>	122,096,501,415	2,535,287,073	112,191,007	1,504,497,392	8,368,517,064	69,414,273	28,295,907,165	10,335,974,594	3,825,387,076	960,788,986	84,974,524
17												
18	<b>Unit Costs (\$/Unit)</b>											
19	Production - Steam		0.000647	0.000658	0.000575	0.000621	0.000579	0.000643	0.000600	0.000573	0.000525	0.000650
20	Production - Nuclear		0.005701	0.005796	0.005071	0.005475	0.005102	0.005667	0.005286	0.005052	0.004631	0.005731
21	Production - Other Production		0.001739	0.001777	0.001453	0.001617	0.001434	0.001712	0.001527	0.001420	0.001236	0.001767
22	Customer - Uncollectible Accounts		0.000000	0.000000	0.000000	0.000008	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
23	Revenue Related		(0.000029)	(0.000029)	(0.000029)	(0.000029)	(0.000029)	(0.000029)	(0.000029)	(0.000029)	(0.000029)	(0.000029)
24	<b>Subtotal Unit Costs (\$/Unit)</b>		0.008058	0.008202	0.007071	0.007683	0.007086	0.007985	0.007383	0.007016	0.006363	0.008119
25												
26	<b>Customer</b>											
27	<b>Revenue Requirements</b>											
28	Transmission Pull-Offs	999			261						191	
29	Distribution - Meters	110,284	346	36	65	11,419	181	10,459	722	265	20	111
30	Distribution - Installation on Customer's Premises	677,826	33	8		61,341	929	11,750	319	19		4
31	Distribution - Services	436,859	16	5		39,960	618	7,575	202	9		
32	Customer - Meter Reading	31,961	3	0	0	2,716	64	716	3	3	0	0
33	Customer - Collections, Service and Sales	223,925	10	3	1	20,736	358	3,740	114	7	1	1
34	Customer - Miscellaneous Expenses	2,911	6	1	1	356	4	178	16	3	0	1
35	Customer - Field Collection - Late Pay Charges	(69,529)	(93)	(3)	(15)	(5,268)	(33)	(3,816)	(589)	(84)	(41)	(0)
36	Customer - Initial Connection Charges	(1,043)	(0)	(0)	(0)	(204)	(0)	(22)	(1)	(0)	(0)	(0)
37	Customer - Connection of Existing Acct Charges	(11,371)	(0)	(0)	(0)	(646)	(0)	(86)	(1)	(0)	(0)	(0)
38	Customer - Reconnection Charges	(5,859)	(12)	(0)	(0)	(236)	(0)	(12)	(12)	(0)	(0)	(0)
39	Customer - Returned Check Charges	(11,275)	(12)	(0)	(0)	(508)	(0)	(276)	(34)	(0)	(0)	(0)
40	Customer - Current Diversion Charges	(1,321)	(12)	(0)	(0)	(24)	(0)	(15)	(0)	(0)	(0)	(0)

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
Line No.	Methodologies: 12CP and 1/13th, w/ MDS	TOTAL RETAIL	CILC-ID	CILC-1G	CILC-IT	GS(T)-1	GSCU-1	GSD(T)-1	GSLD(T)-1	GSLD(T)-2	GSLD(T)-3	MET
		(1,792)	(0)	(0)	(0)	(166)	(3)	(30)	(1)	(0)	(0)	(0)
1	Customer - Other Billings (Charges)	1,382,576	309	51	313	129,476	2,120	30,160	768	222	172	118
2	<b>Subtotal Revenue Requirements</b>											
3		68,338,701	3,084	780	204	6,389,533	113,928	1,134,354	35,855	2,329	190	324
4	<b>Billing Units (Annual)</b>											
5	# of Bills for Metered Classes	581,030,956										
6	KWH for Lighting Classes											
7	<b>Subtotal Billing Units (Annual)</b>											
8		649,369,657	3,084	780	204	6,389,533	113,928	1,134,354	35,855	2,329	190	324
9	<b>Unit Costs (\$/Unit)</b>											
10	Transmission Pull-Offs	0.000000	0.000000	0.000000	1281.387201	0.000000	0.000000	0.000000	0.000000	0.000000	1006.613614	0.000000
11	Distribution - Meters	112.185416	46.588299	10.881115	317.702526	1.787093	1.590029	9.220365	20.129609	113.788452	103.193452	344.074956
12	Distribution - Installation on Customer's Premises	10.693325	10.881115	0.000000	0.000000	9.600271	8.156502	10.358177	8.901342	8.140487	0.000000	11.089044
13	Distribution - Services	5.289030	6.883259	0.000000	0.000000	6.253946	5.428585	6.677395	5.644887	3.702787	0.000000	0.000000
14	Customer - Meter Reading	0.839927	0.504049	0.876647	0.876647	0.425120	0.564938	0.631593	0.544722	1.087250	0.634131	1.006790
15	Customer - Collections, Service and Sales	3.318288	3.331427	3.31427	3.176749	3.245308	3.140097	3.296681	3.192341	3.139039	3.051960	3.345992
16	Customer - Miscellaneous Expenses	1.913800	1.368411	1.368411	4.872533	0.056650	0.038740	0.156989	0.449175	1.458668	2.408739	4.406549
17	Customer - Field Collection - Late Pay Charges	(30.215180)	(3.942506)	(73.885142)	(73.885142)	(0.824460)	(0.286141)	(3.364155)	(16.435121)	(36.165235)	(213.263316)	(0.792099)
18	Customer - Initial Connection Charges	0.000000	0.000000	0.000000	0.000000	(0.031913)	(0.000096)	(0.019830)	(0.018395)	(0.004959)	(0.001736)	0.000000
19	Customer - Connection of Existing Acct Charges	(0.002641)	(0.010442)	0.000000	0.000000	(0.101096)	0.000000	(0.075813)	(0.018848)	(0.016964)	(0.043604)	0.000000
20	Customer - Reconnection Charges	0.000000	0.000000	0.000000	0.000000	(0.036902)	0.000000	(0.010612)	0.000000	0.000000	0.000000	0.000000
21	Customer - Returned Check Charges	(3.922299)	0.000000	0.000000	0.000000	(0.079442)	0.000000	(0.243696)	(0.951245)	0.000000	0.000000	0.000000
22	Customer - Current Diversion Charges	0.000000	0.000000	0.000000	0.000000	(0.003756)	0.000000	(0.012953)	(0.000089)	(0.000314)	(0.002115)	0.000000
23	Customer - Other Billings (Charges)	(0.026657)	(0.026662)	(0.026662)	(0.025424)	(0.025973)	(0.025131)	(0.026384)	(0.025549)	(0.025123)	(0.024426)	(0.026779)
24	<b>Subtotal Unit Costs (\$/Unit)</b>	100.073108	65.576948	1534.105089	20.263845	18.607521	26.587758	21.413030	95.104089	902.566700	363.104454	
25	<b>Lighting</b>											
26	<b>Revenue Requirements</b>											
27	Lighting - Street Lights & Traffic Signals	112,266										
28	Lighting - Outdoor	8,460										
29	<b>Subtotal Revenue Requirements</b>	120,726										
30												
31	<b>Billing Units (Annual)</b>											
32	Fixtures	11,105,814										
33	<b>Subtotal Billing Units (Annual)</b>	11,105,814										
34												
35	<b>Unit Costs (\$/Unit)</b>											
36	Lighting - Street Lights & Traffic Signals	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
37	Lighting - Outdoor	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
38	<b>Subtotal Unit Costs (\$/Unit)</b>	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
39												
40												

Note: Totals may not add due to rounding.



(1)	(2)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)
Line No.	Methodologies: 12CP and 1/13th, w/ MDS	OL-1	OS-2	RS(T)-1	SL-1	SL-1M	SL-2	SL-2M	SST-DST	SST-TST
1	Distribution - Primary Capacitors and Regulators	0.000302	0.001598	0.000319	0.000407	0.000501	0.000286	0.000160	0.908269	0.000000
2	Distribution - Secondary Transformers	0.000723	0.000000	0.001734	0.001057	0.001219	0.000685	0.000409	0.000000	0.000000
3	<b>Subtotal Unit Costs (\$/Unit)</b>	0.000925	0.078074	0.048913	0.013471	0.017772	0.037539	0.016476	26.608693	6.230372
4										
5	<b>Energy</b>									
6	<b>Revenue Requirements</b>									
7	Production - Steam	51	8	41,081	301	20	26	2	1	64
8	Production - Nuclear	453	73	362,122	2,654	174	233	14	13	562
9	Production - Other Production	125	25	107,803	819	57	74	4	5	208
10	Customer - Uncollectible Accounts	4		730	1		0	0		
11	Revenue Related	(3)	(0)	(1,903)	(13)	(1)	(1)	(0)	(0)	(2)
12	<b>Subtotal Revenue Requirements</b>	631	106	509,833	3,762	249	333	19	19	832
13										
14	<b>Billing Units (Annual)</b>									
15	KWH for All Rate Classes	90,638,034	9,900,936	65,315,938,669	452,711,459	26,569,056	37,661,464	3,001,163	1,410,876	65,710,604
16	<b>Subtotal Billing Units (Annual)</b>	90,638,034	9,900,936	65,315,938,669	452,711,459	26,569,056	37,661,464	3,001,163	1,410,876	65,710,604
17										
18	<b>Unit Costs (\$/Unit)</b>									
19	Production - Steam	0.000567	0.000831	0.000629	0.000665	0.000742	0.000703	0.000532	0.001034	0.000971
20	Production - Nuclear	0.004999	0.007323	0.005544	0.005862	0.006536	0.006195	0.004692	0.009105	0.008551
21	Production - Other Production	0.001381	0.002551	0.001650	0.001809	0.002141	0.001973	0.001232	0.003429	0.003167
22	Customer - Uncollectible Accounts	0.000044	0.000000	0.000011	0.000003	0.000000	0.000002	0.000000	0.000000	0.000000
23	Revenue Related	(0.000029)	(0.000029)	(0.000029)	(0.000029)	(0.000029)	(0.000029)	(0.000029)	(0.000029)	(0.000029)
24	<b>Subtotal Unit Costs (\$/Unit)</b>	0.008961	0.010677	0.007806	0.008309	0.009390	0.008844	0.006427	0.013538	0.012659
25										
26	<b>Customer</b>									
27	<b>Revenue Requirements</b>									
28	Transmission Pull-Offs		147	86,428		7		7	50	497
29	Distribution - Meters		35	598,111		100		61	26	44
30	Distribution - Installation on Customer's Premises	5,112		388,369		63		42	3	
31	Distribution - Services			28,434		1		2	0	0
32	Customer - Meter Reading	174	8	197,994	659	26	65	28	1	1
33	Customer - Collections, Service and Sales	2	1	2,330	8	1	1	0	0	1
34	Customer - Miscellaneous Expenses	(576)	(0)	(58,911)	(94)	(0)	(0)	(0)	(1)	(4)
35	Customer - Field Collection - Late Pay Charges			(815)	(0)		(0)			
36	Customer - Initial Connection Charges			(10,638)	(0)		(0)			
37	Customer - Connection of Existing Acct Charges			(5,611)	(0)		(0)			
38	Customer - Reconnection Charges			(10,422)	(4)		(0)			
39	Customer - Returned Check Charges		(18)	(1,282)	(0)		(0)			
40	Customer - Current Diversion Charges				(0)		(0)			

(1)	(2)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)
Line No.	Methodologies: 12CP and 1/13th, w/ MDS	OL-1	OS-2	RS(T)-1	SL-1	SL-1M	SL-2	SL-2M	SST-DST	SST-TST
	Customer - Other Billings (Charges)	(1)	(0)	(1,585)	(5)	(0)	(1)	(0)	(0)	(0)
	Subtotal Revenue Requirements	4,693	191	1,212,403	563	198	64	140	78	538
1	Customer - Other Billings (Charges)									
2	<b>Subtotal Revenue Requirements</b>	4,693	191	1,212,403	563	198	64	140	78	538
3										
4	<b>Billing Units (Annual)</b>									
5	# of Bills for Metered Classes		1,987	60,639,320	452,711,459	7,302	37,661,464	9,246	120	144
6	KWH for Lighting Classes									
7	<b>Subtotal Billing Units (Annual)</b>	90,638,034	1,987	60,639,320	452,711,459	7,302	37,661,464	9,246	120	144
8										
9	<b>Unit Costs (\$/Unit)</b>									
10	Transmission Pull-Offs	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	414,700480	3448,122722
11	Distribution - Meters	0.000000	73,838221	1,425285	0.000000	1,022625	0.000000	0.807468	216,902849	305,852422
12	Distribution - Installation on Customer's Premises	0.056406	17,438874	9,863427	0.000000	13,758641	0.000000	6,550926	21,813949	0.000000
13	Distribution - Services	0.000000	0.000000	6,404573	0.000000	8,626966	0.000000	4,512082	0.000000	0.000000
14	Customer - Meter Reading	0.000000	0.677752	0.468902	0.000000	0.135188	0.000000	0.206883	0.631893	0.871999
15	Customer - Collections, Service and Sales	0.001918	3,792661	3,265114	0.01457	3,534465	0.001723	3,027673	4,292537	4,163141
16	Customer - Miscellaneous Expenses	0.000024	0.501627	0.038429	0.000017	0.069065	0.000019	0.039858	3,789301	4,320588
17	Customer - Field Collection - Late Pay Charges	(0.006351)	(0.122862)	(0.971494)	(0.000208)	0.000000	(0.000028)	0.000000	(10,098446)	(26,940551)
18	Customer - Initial Connection Charges	0.000000	0.000000	(0.013447)	(0.000000)	0.000000	(0.000000)	0.000000	0.000000	0.000000
19	Customer - Connection of Existing Acct Charges	0.000000	0.000000	(0.175430)	(0.000000)	0.000000	(0.000001)	0.000000	0.000000	0.000000
20	Customer - Reconnection Charges	0.000000	0.000000	(0.092527)	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
21	Customer - Returned Check Charges	(0.000204)	0.000000	(0.171871)	(0.000010)	0.000000	0.000000	0.000000	0.000000	0.000000
22	Customer - Current Diversion Charges	0.000000	0.000000	(0.021146)	(0.000000)	0.000000	(0.000000)	0.000000	0.000000	0.000000
23	Customer - Other Billings (Charges)	(0.000015)	(0.030354)	(0.026132)	(0.000012)	(0.028287)	(0.000014)	(0.024231)	(0.034354)	(0.033319)
24	<b>Subtotal Unit Costs (\$/Unit)</b>	0.051778	96.095919	19,993682	0.01243	27.118662	0.001699	15.120659	651,998209	3736,357002
25										
26	<b>Lighting</b>									
27	<b>Revenue Requirements</b>				112,167		99			
28	Lighting - Street Lights & Traffic Signals									
29	Lighting - Outdoor	8,460			112,167		99			
30	<b>Subtotal Revenue Requirements</b>	8,460			112,167		99			
31										
32	<b>Billing Units (Annual)</b>									
33	Fixtures	2,455,006			8,643,869		6,939			
34	<b>Subtotal Billing Units (Annual)</b>	2,455,006			8,643,869		6,939			
35										
36	<b>Unit Costs (\$/Unit)</b>									
37	Lighting - Street Lights & Traffic Signals	0.000000	0.000000	0.000000	0.000000	0.000000	14,251646	0.000000	0.000000	0.000000
38	Lighting - Outdoor	3,446039	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
39	<b>Subtotal Unit Costs (\$/Unit)</b>	3,446039	0.000000	0.000000	0.000000	0.000000	14,251646	0.000000	0.000000	0.000000
40										

Note: Totals may not add due to rounding.

MFR E-6a - COST OF SERVICE STUDY - UNIT COSTS (WITH RSAM AND MDS)  
 2022 PRESENT RATES - EQUALIZED - SUMMARY  
 (\$000 WHERE APPLICABLE)

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Line No.	Methodologies: 12CP and 1/13th, w/ MDS	TOTAL RETAIL	CILC-ID	CILC-1G	CILC-1T	GS(T)-1	GSCU-1	GSD(T)-1	GSLD(T)-1	GSLD(T)-2	GSLD(T)-3
1	<b>Total Retail</b>										
2	<b>Revenue Requirements</b>										
3	Total Revenue Requirements	7,712,407	99,482	4,732	45,933	591,804	5,013	1,363,931	493,006	156,263	31,679
4											
5	<b>Demand</b>										
6	<b>Revenue Requirements</b>										
7	Total Revenue Requirements	5,253,024	79,517	3,807	34,169	393,385	2,016	1,112,350	411,306	126,326	24,131
8											
9	<b>Billing Units (Annual)</b>										
10	KW for Demand Classes	116,866,916	4,867,304	239,085	2,690,559	8,368,517,064	69,414,273	73,620,799	24,558,734	7,837,982	2,043,184
11	KWH for All Other Classes	74,374,372,118									
12											
13	<b>Unit Costs (\$/Unit)</b>										
14	Total Unit Costs (\$/Unit)	16.337002	15.922168	12.699727	0.047008	0.029039	15.109180	16.747833	16.117144	11.810403	
15											
16	<b>Energy</b>										
17	<b>Revenue Requirements</b>										
18	Total Revenue Requirements	967,694	19,676	878	11,410	66,500	543	222,746	80,839	29,663	7,287
19											
20	<b>Billing Units (Annual)</b>										
21	KWH for All Rate Classes	122,096,501,415	2,535,287,073	112,191,007	1,504,497,392	8,368,517,064	69,414,273	28,295,907,165	10,335,974,594	3,825,387,076	960,788,986
22											
23	<b>Unit Costs (\$/Unit)</b>										
24	Total Unit Costs (\$/Unit)	0.007761	0.007826	0.007584	0.007584	0.007946	0.007829	0.007872	0.007821	0.007759	0.007584
25											
26	<b>Customer</b>										
27	<b>Revenue Requirements</b>										
28	Total Revenue Requirements	1,380,407	288	48	353	131,919	2,454	28,835	861	255	262
29											
30	<b>Billing Units (Annual)</b>										
31	# of Bills for Metered Classes	68,338,701	3,084	780	204	6,389,533	113,928	1,134,354	35,855	2,329	190
32	KWH for Lighting Classes	581,030,956									
33											
34	<b>Unit Costs (\$/Unit)</b>										
35	Total Unit Costs (\$/Unit)	93.459522	61.185952	1732.753144	20.646082	21.539835	25.419819	24.019439	109.418492	1374.906156	



MFR E-6a - COST OF SERVICE STUDY - UNIT COSTS (WITH RSAM A  
 2022 PRESENT RATES - EQUALIZED - SUMMARY  
 (\$000 WHERE APPLICABLE)

(1)	(2)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)
Line No.	Methodologies: 12CP and 1/13th; w/ MDS	MET	OL-1	OS-2	RS(T)-1	SL-1	SL-1M	SL-2	SL-2M	SST-DST	SST-TST
1	<b>Total Retail</b>										
2	<b>Revenue Requirements</b>										
3	Total Revenue Requirements	3,754	18,077	670	4,781,247	110,623	706	1,594	284	669	2,940
4											
5	<b>Demand</b>										
6	<b>Revenue Requirements</b>										
7	Total Revenue Requirements	2,993	1,086	463	3,051,613	5,457	349	1,156	69	623	2,209
8											
9	<b>Billing Units (Annual)</b>										
10	KW for Demand Classes										
11	KWH for All Other Classes	214,540	90,638,034	9,900,936	65,315,938,669	452,711,459	26,569,056	37,881,464	3,001,163	54,497	740,230
12											
13	<b>Unit Costs (\$/Unit)</b>										
14	Total Unit Costs (\$/Unit)	13.950833	0.011980	0.046790	0.046721	0.012054	0.013138	0.030682	0.022931	11.440173	2.983936
15											
16	<b>Energy</b>										
17	<b>Revenue Requirements</b>										
18	Total Revenue Requirements	651	759	76	522,043	3,565	208	296	24	11	498
19											
20	<b>Billing Units (Annual)</b>										
21	KWH for All Rate Classes	84,974,524	90,638,034	9,900,936	65,315,938,669	452,711,459	26,569,056	37,881,464	3,001,163	1,410,876	65,710,604
22											
23	<b>Unit Costs (\$/Unit)</b>										
24	Total Unit Costs (\$/Unit)	0.007667	0.008375	0.007667	0.007993	0.007875	0.007829	0.007865	0.007832	0.007667	0.007584
25											
26	<b>Customer</b>										
27	<b>Revenue Requirements</b>										
28	Total Revenue Requirements	110	6,085	130	1,207,591	548	149	61	191	34	233
29											
30	<b>Billing Units (Annual)</b>										
31	# of Bills for Metered Classes										
32	KWH for Lighting Classes	324	90,638,034	1,987	60,639,320	452,711,459	7,302	37,881,464	9,246	120	144
33											
34	<b>Unit Costs (\$/Unit)</b>										
35	Total Unit Costs (\$/Unit)	338.670834	0.067138	65.671548	19.914316	0.001210	20.450795	0.001614	20.692665	286.755930	1616.888745





MFR-6a - COST OF SERVICE STUDY - UNIT COSTS (WITH RSAM AND MDS)  
 2022 PRESENT RATES - EQUALIZED - DETAIL  
 (\$000 WHERE APPLICABLE)

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
Line No.	Methodologies: 12CP and 1/13th; w/ MDS	TOTAL RETAIL	CILC-ID	CILC-1G	CILC-IT	GS(T)-1	GSCU-1	GSD(T)-1	GSLD(T)-1	GSLD(T)-2	GSLD(T)-3	MET
1	<b>Demand</b>											
2	Revenue Requirements											
3	Production - Steam	281,685	4,469	211	2,371	21,396	111	61,170	22,526	7,097	1,674	168
4	Production - Nuclear	853,468	13,542	638	7,183	64,826	336	185,337	66,249	21,502	5,073	509
5	Production - Other Production	2,099,322	33,310	1,569	17,669	159,455	827	455,863	167,876	52,889	12,478	1,253
6	Production - Other Power Supply	4,829	77	4	41	367	2	1,049	386	122	29	3
7	Production - Curtailment Credit	385	6	0	3	29	0	84	31	10	2	0
8	Transmission	820,150	13,013	613	6,903	62,295	323	178,101	65,585	20,662	4,875	489
9	Distribution - Land & Land Rights	19,635	281	13	1,419	14,19	7	3,943	1,512	448		12
10	Distribution - Structures & Improvements	35,528	508	24	2,568	2,568	13	7,134	2,736	810		22
11	Distribution - Station Equipment	305,730	4,373	207	22,095	22,095	113	61,394	23,541	6,970		186
12	Distribution - Stor Battery Equip	181	3	0	13	13	0	36	14	4		0
13	Distribution - Poles, Towers & Fixtures	237,035	3,052	161	17,227	17,227	88	47,826	18,091	4,855		109
14	Distribution - Overhead Conductors & Devices	213,794	2,908	145	15,493	15,493	79	43,033	16,391	4,631		114
15	Distribution - Underground Conduit	45,431	635	31	3,288	3,288	17	9,133	3,491	1,012		26
16	Distribution - Underground Conductors & Devices	147,787	2,032	100	10,704	10,704	55	29,732	11,341	3,236		81
17	Distribution - Primary Capacitors and Regulators	34,357	491	23	2,483	2,483	13	6,899	2,645	783		21
18	Distribution - Secondary Transformers	153,707	815	68	9,729	9,729	32	21,597	6,891	1,295		2,993
19	<b>Subtotal Revenue Requirements</b>	5,253,024	79,517	3,807	34,169	393,365	2,016	1,112,350	411,306	126,326	24,131	
20												
21	<b>Billing Units (Annual)</b>											
22	KW for Demand Classes	116,866,916	4,867,304	239,085	2,690,559	8,368,517,064	69,414,273	73,620,799	24,558,734	7,837,982	2,043,184	214,540
23	KWH for All Other Classes	74,374,372,118										
24	<b>Subtotal Billing Units (Annual)</b>	74,491,239,033	4,867,304	239,085	2,690,559	8,368,517,064	69,414,273	73,620,799	24,558,734	7,837,982	2,043,184	214,540
25												
26	<b>Unit Costs (\$/Unit)</b>											
27	Production - Steam		0.918268	0.880444	0.881159	0.002557	0.001599	0.830875	0.917218	0.905435	0.819482	0.783468
28	Production - Nuclear		2.782241	2.667643	2.669764	0.007746	0.004844	2.517451	2.779021	2.743296	2.482809	2.373820
29	Production - Other Production		6.843529	6.561746	6.566963	0.019054	0.011914	6.192309	6.835707	6.747832	6.107099	5.839014
30	Production - Other Power Supply		0.015743	0.015095	0.015107	0.000044	0.000027	0.014245	0.015725	0.015523	0.014049	0.013432
31	Production - Curtailment Credit		0.001259	0.001208	0.001194	0.000003	0.000002	0.001138	0.001244	0.001220	0.001082	0.001076
32	Transmission		2.673625	2.563501	2.565539	0.007444	0.004655	2.419172	2.670530	2.636200	2.385882	2.281149
33	Distribution - Land & Land Rights		0.057703	0.055697	0.000000	0.000170	0.000104	0.053556	0.061560	0.057108	0.000000	0.055645
34	Distribution - Structures & Improvements		0.104410	0.100781	0.000000	0.000307	0.000189	0.098906	0.111391	0.103334	0.000000	0.100686
35	Distribution - Station Equipment		0.898490	0.867281	0.000000	0.002640	0.001624	0.833917	0.958559	0.889230	0.000000	0.866444
36	Distribution - Stor Battery Equip		0.000531	0.000512	0.000000	0.000002	0.000001	0.000493	0.000566	0.000525	0.000000	0.000512
37	Distribution - Poles, Towers & Fixtures		0.627111	0.673203	0.000000	0.002059	0.001266	0.649625	0.736653	0.619441	0.000000	0.505754
38	Distribution - Overhead Conductors & Devices		0.597510	0.606826	0.000000	0.001851	0.001139	0.584516	0.667420	0.590817	0.000000	0.532333







MFR E-6a - COST OF SERVICE STUDY - UNIT COSTS (WITH RSAM/AI)  
2022 PRESENT RATES - EQUALIZED - DETAIL  
(\$000 WHERE APPLICABLE)

(1)	(2)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)
Line No.	Methodologies: 12CP and 1/13th; w/ MDS	OL-1	OS-2	RS(T)-1	SL-1	SL-1M	SL-2	SL-2M	SST-DST	SST-TST
1	<b>Demand</b>									
2	Revenue Requirements									
3	Production - Steam		14	160,260		2	60	3	1	153
4	Production - Nuclear		42	485,966		5	182	10	4	464
5	Production - Other Production		104	1,194,373		11	448	24	11	1,142
6	Production - Other Power Supply		0	2,748		0	1	0	0	3
7	Production - Curtailment Credit		0	219		0	0	0	0	0
8	Transmission		40	466,610		4	175	10	4	446
9	Distribution - Land & Land Rights	19	6	11,857	95	6	5	10	13	
10	Distribution - Structures & Improvements	34	10	21,455	171	10	9	1	23	
11	Distribution - Station Equipment	295	86	184,626	1,475	89	79	6	197	
12	Distribution - Stor Battery Equip	0	0	109	1	0	0	0	0	
13	Distribution - Poles, Towers & Fixtures	230	50	143,947	1,150	69	61	5	115	
14	Distribution - Overhead Conductors & Devices	207	53	129,464	1,034	62	55	4	121	
15	Distribution - Underground Conduit	44	12	27,471	219	13	12	1	28	
16	Distribution - Underground Conductors & Devices	143	37	89,441	715	43	38	3	86	
17	Distribution - Primary Capacitors and Regulators	33	10	20,748	166	10	9	1	22	
18	Distribution - Secondary Transformers	80		112,722	431	24	21	2		
19	<b>Subtotal Revenue Requirements</b>	1,086	463	3,051,613	5,457	349	1,156	69	623	2,209
20	<b>Billing Units (Annual)</b>									
21	KW for Demand Classes	90,638,034	9,900,936	65,315,938,669	452,711,459	26,569,056	37,681,464	3,001,163	54,497	740,230
22	KWH for All Other Classes	90,638,034	9,900,936	65,315,938,669	452,711,459	26,569,056	37,681,464	3,001,163	54,497	740,230
23	<b>Subtotal Billing Units (Annual)</b>									
24	<b>Unit Costs (\$/Unit)</b>									
25	Production - Steam	0.000000	0.001403	0.002454	0.000000	0.000058	0.001597	0.001089	0.025927	0.207029
26	Production - Nuclear	0.000000	0.004252	0.007434	0.000000	0.000174	0.004838	0.003298	0.078559	0.627290
27	Production - Other Production	0.000000	0.010460	0.018286	0.000000	0.000429	0.011899	0.008113	0.193235	1.542978
28	Production - Other Power Supply	0.000000	0.000024	0.000042	0.000000	0.000001	0.000027	0.000019	0.000445	0.003549
29	Production - Curtailment Credit	0.000000	0.000002	0.000003	0.000000	0.000000	0.000002	0.000001	0.000036	0.000289
30	Transmission	0.000000	0.004086	0.007144	0.000000	0.000168	0.004649	0.003169	0.075492	0.602801
31	Distribution - Land & Land Rights	0.000209	0.000556	0.00182	0.000209	0.000215	0.000134	0.000126	0.231598	0.000000
32	Distribution - Structures & Improvements	0.000379	0.001006	0.000328	0.000379	0.000389	0.000242	0.000228	0.419066	0.000000
33	Distribution - Station Equipment	0.003258	0.008656	0.002827	0.003258	0.003344	0.002086	0.001960	3.606223	0.000000
34	Distribution - Stor Battery Equip	0.000002	0.000005	0.000002	0.000002	0.000002	0.000001	0.000001	0.002131	0.000000
35	Distribution - Poles, Towers & Fixtures	0.002540	0.005052	0.002204	0.002540	0.002607	0.001626	0.001528	2.104994	0.000000
36	Distribution - Overhead Conductors & Devices	0.002285	0.005318	0.001982	0.002285	0.002345	0.001463	0.001374	2.215620	0.000000

MFR E-6a - COST OF SERVICE STUDY - UNIT COSTS (WITH RSAM/AI)  
 2022 PRESENT RATES - EQUALIZED - DETAIL  
 (\$000 WHERE APPLICABLE)

(1)	(2)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)
Line No.	Methodologies: 12CP and 1/13th; w/ MDS	OL-1	OS-2	RS(T)-1	SL-1	SL-1M	SL-2	SL-2M	SST-DST	SST-TST
1	Distribution - Underground Conduit	0.000485	0.001213	0.000421	0.000485	0.000498	0.000310	0.000292	0.505429	0.000000
2	Distribution - Underground Conductors & Devices	0.001578	0.003783	0.001369	0.001578	0.001620	0.001011	0.000949	1.576163	0.000000
3	Distribution - Primary Capacitors and Regulators	0.000366	0.000973	0.000318	0.000366	0.000376	0.000234	0.000220	0.405256	0.000000
4	Distribution - Secondary Transformers	0.000877	0.000000	0.001726	0.000951	0.000915	0.000562	0.000563	0.000000	0.000000
5	<b>Subtotal Unit Costs (\$/Unit)</b>	0.011980	0.046790	0.046721	0.012054	0.013138	0.030682	0.022931	11.440173	2.983936
6										
7	<b>Energy</b>									
8	<b>Revenue Requirements</b>									
9	Production - Steam	57	6	41,302	286	17	24	2	1	40
10	Production - Nuclear	506	54	364,648	2,527	148	210	17	8	355
11	Production - Other Production	149	16	107,279	744	44	62	5	2	105
12	Customer - Uncollectible Accounts	49	(0)	10,711	21	1	(1)	0	(0)	(2)
13	Revenue Related	(3)	(0)	(1,897)	(13)	(1)	(1)	(0)	(0)	(0)
14	<b>Subtotal Revenue Requirements</b>	759	76	522,043	3,565	208	296	24	11	498
15										
16	<b>Billing Units (Annual)</b>									
17	KWH for All Rate Classes	90,638,034	9,900,936	65,315,938,669	452,711,459	26,569,056	37,681,464	3,001,163	1,410,876	65,710,604
18	<b>Subtotal Billing Units (Annual)</b>	90,638,034	9,900,936	65,315,938,669	452,711,459	26,569,056	37,681,464	3,001,163	1,410,876	65,710,604
19										
20	<b>Unit Costs (\$/Unit)</b>									
21	Production - Steam	0.000632	0.000619	0.000632	0.000632	0.000632	0.000632	0.000632	0.000619	0.000613
22	Production - Nuclear	0.005583	0.005468	0.005583	0.005583	0.005583	0.005583	0.005583	0.005468	0.005409
23	Production - Other Production	0.001642	0.001609	0.001642	0.001642	0.001642	0.001642	0.001642	0.001609	0.001591
24	Customer - Uncollectible Accounts	0.000546	0.000000	0.000164	0.000046	0.000000	0.000036	0.000003	0.000000	0.000000
25	Revenue Related	(0.000029)	(0.000029)	(0.000029)	(0.000029)	(0.000029)	(0.000029)	(0.000029)	(0.000029)	(0.000029)
26	<b>Subtotal Unit Costs (\$/Unit)</b>	0.008375	0.007667	0.007993	0.007875	0.007829	0.007865	0.007832	0.007667	0.007584
27										
28	<b>Customer</b>									
29	<b>Revenue Requirements</b>									
30	Transmission Pull-Offs								19	210
31	Distribution - Meters	6,494	103	86,089		6		9	14	26
32	Distribution - Installation on Customer's Premises		19	594,793		72		91	1	
33	Distribution - Services			386,463		47		59		
34	Customer - Meter Reading		1	28,588		1		2	0	0
35	Customer - Collections, Service and Sales	183	6	198,351	644	24	62	30	0	0
36	Customer - Miscellaneous Expenses	2	1	2,325	8	0	(1)	0	0	1
37	Customer - Field Collection - Late Pay Charges	(573)	(0)	(58,743)	(94)	(0)	(1)	0	(1)	(4)
38	Customer - Initial Connection Charges			(813)	(0)	(0)	(0)			

MFR E-6a - COST OF SERVICE STUDY - UNIT COSTS (WITH RSAM/AI)  
 2022 PRESENT RATES - EQUALIZED - DETAIL  
 (\$000 WHERE APPLICABLE)

(1)	(2)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)
Line No.	Methodologies: 12CP and 1/13th; w/ MDS	OL-1	OS-2	RS(T)-1	SL-1	SL-1M	SL-2	SL-2M	SST-DST	SST-TST
1	Customer - Connection of Existing Acct Charges			(10,608)	(0)		(0)			
2	Customer - Reconnection Charges			(5,595)						
3	Customer - Returned Check Charges	(18)		(10,392)	(4)					
4	Customer - Current Diversion Charges			(1,279)	(0)		(0)			
5	Customer - Other Billings (Charges)			(1,587)	(5)		(0)			(0)
6	<b>Subtotal Revenue Requirements</b>	6,085	130	1,207,591	548	149	61	191	34	233
7										
8	<b>Billing Units (Annual)</b>									
9	# of Bills for Metered Classes		1,987	60,639,320	452,711,459	7,302	37,681,464	9,246	120	144
10	KWH for Lighting Classes	90,638,034			452,711,459	7,302	37,681,464	9,246	120	144
11	<b>Subtotal Billing Units (Annual)</b>	90,638,034	1,987	60,639,320	452,711,459	7,302	37,681,464	9,246	120	144
12										
13	<b>Unit Costs (\$/Unit)</b>									
14	Transmission Pull-Offs	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	162.028893	1458.260039
15	Distribution - Meters	0.000000	51.718216	1.419686	0.000000	0.837184	0.000000	0.987635	118.793504	177.536420
16	Distribution - Installation on Customer's Premises	0.071647	9.808695	9.808695	0.000000	9.808695	0.000000	9.808695	8.718840	0.000000
17	Distribution - Services	0.000000	0.000000	6.373139	0.000000	6.373139	0.000000	6.373139	0.000000	0.000000
18	Customer - Meter Reading	0.000000	0.530311	0.471437	0.000000	0.118599	0.000000	0.238027	0.408983	0.590828
19	Customer - Collections, Service and Sales	0.002014	3.270990	3.270990	0.001423	3.270990	0.001637	3.270990	3.270990	3.270990
20	Customer - Miscellaneous Expenses	0.000024	0.492317	0.038336	0.000017	0.068368	0.000019	0.040157	3.656490	4.187241
21	Customer - Field Collection - Late Pay Charges	(0.006327)	(0.122803)	(0.988720)	(0.000208)	0.000000	(0.000028)	0.000000	(10.095592)	(26.930596)
22	Customer - Initial Connection Charges	0.000000	0.000000	(0.013409)	(0.000000)	0.000000	(0.000000)	0.000000	0.000000	0.000000
23	Customer - Connection of Existing Acct Charges	0.000000	0.000000	(0.174929)	(0.000000)	0.000000	(0.000001)	0.000000	0.000000	0.000000
24	Customer - Reconnection Charges	0.000000	0.000000	(0.092263)	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
25	Customer - Returned Check Charges	(0.000203)	0.000000	(0.171381)	(0.000010)	0.000000	0.000000	0.000000	0.000000	0.000000
26	Customer - Current Diversion Charges	0.000000	0.000000	(0.021085)	(0.000000)	0.000000	0.000000	0.000000	0.000000	0.000000
27	Customer - Other Billings (Charges)	(0.000016)	(0.026179)	(0.026179)	(0.000011)	(0.026179)	(0.000013)	(0.026179)	(0.026179)	(0.026179)
28	<b>Subtotal Unit Costs (\$/Unit)</b>	0.067138	65.671548	19.914316	0.001210	20.450795	0.001614	20.692665	286.755930	1616.888745
29										
30	<b>Lighting</b>									
31	<b>Revenue Requirements</b>									
32	Lighting - Street Lights & Traffic Signals				101,054				81	
33	Lighting - Outdoor	10,147								
34	<b>Subtotal Revenue Requirements</b>	10,147			101,054				81	
35										
36	<b>Billing Units (Annual)</b>									
37	Fixtures	2,455,006			8,643,869				6,939	
38	<b>Subtotal Billing Units (Annual)</b>	2,455,006			8,643,869				6,939	





COST OF SERVICE STUDY - UNIT COSTS, PRESENT RATES

Schedule E-6a  
2023 SUBSEQUENT YEAR ADJUSTMENT WITH RSAM AND MDS  
FLORIDA PUBLIC SERVICE COMMISSION

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

DOCKET NO: 20210015-EI

EXPLANATION: For each cost of service study filed by the company, calculate the unit costs for demand, energy and customer for each rate schedule at present rates, based on the revenue requirements from sales of electricity only, excluding other operating revenues. The demand unit costs must be separated into production, transmission and distribution. Unit costs under present rates must be calculated at both the system and class rates of return. Unit costs must be provided separately for each existing rate class, except for the lighting classes. If the company is proposing to combine two or more classes, it must also provide unit costs for the classes combined. Customer unit costs for the lighting classes must include only customer-related costs, excluding costs for fixtures and poles. The lighting fixtures and poles must be shown on a separate line

Type of Data Shown:  
\_ Projected Test Year Ended \_\_\_/\_\_\_/\_\_\_  
\_ Prior Year Ended \_\_\_/\_\_\_/\_\_\_  
\_ Historical Test Year Ended \_\_\_/\_\_\_/\_\_\_  
X Proj. Subsequent Year Ended 12/31/23  
Witness: Tara B. DuBose

Line No. Methodologies: 12CP and 1/13th, w/ MDS

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See attached schedules for the Projected Test Year Ended 12/31/23

- Attachment 1 - Cost of Service Study - Unit Costs, Present Rates - Achieved - Summary
- Attachment 2 - Cost of Service Study - Unit Costs, Present Rates - Achieved - Detail
- Attachment 3 - Cost of Service Study - Unit Costs, Present Rates - Equalized - Summary
- Attachment 4 - Cost of Service Study - Unit Costs, Present Rates - Equalized - Detail

MFR E-6a - COST OF SERVICE STUDY - UNIT COSTS (WITH RSAM AND MDS)  
 2023 PRESENT RATES - ACHIEVED - SUMMARY  
 (\$000 WHERE APPLICABLE)

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Line No.	Methodologies: 12CP and 1/13th, w/ MDS	TOTAL RETAIL	CILC-1D	CILC-1G	CILC-1T	GS(T)-1	GSCU-1	GSD(T)-1	GSLD(T)-1	GSLD(T)-2	GSLD(T)-3
1	<b>Total Retail</b>										
2	<b>Revenue Requirements</b>										
3	Total Revenue Requirements	7,776,552	107,016	5,160	42,840	588,548	4,376	1,436,899	458,751	137,386	24,728
4											
5	<b>Demand</b>										
6	<b>Revenue Requirements</b>										
7	Total Revenue Requirements	5,351,380	86,753	4,210	31,898	396,880	1,794	1,185,333	383,351	110,594	18,486
8											
9	<b>Billing Units (Annual)</b>										
10	KW for Demand Classes	118,079,519	4,917,608	241,238	2,778,291	8,491,673,567	70,294,954	74,410,690	24,866,560	7,943,872	2,106,359
11	KWH for All Other Classes	74,709,161,081									
12											
13	<b>Unit Costs (\$/Unit)</b>										
14	Total Unit Costs (\$/Unit)		17.641256	17.453279	11.481000	0.046737	0.025518	15.929606	15.541335	13.921946	8.776177
15											
16	<b>Energy</b>										
17	<b>Revenue Requirements</b>										
18	Total Revenue Requirements	931,083	19,967	900	10,852	63,741	489	222,068	74,667	26,576	6,090
19											
20	<b>Billing Units (Annual)</b>										
21	KWH for All Rate Classes	122,936,537,769	2,561,613,635	113,196,858	1,553,730,914	8,491,673,567	70,294,954	28,599,419,503	10,381,140,127	3,876,953,698	988,893,380
22											
23	<b>Unit Costs (\$/Unit)</b>										
24	Total Unit Costs (\$/Unit)		0.007795	0.007949	0.006856	0.007506	0.006960	0.007765	0.007193	0.006855	0.006159
25											
26	<b>Customer</b>										
27	<b>Revenue Requirements</b>										
28	Total Revenue Requirements	1,366,261	296	50	291	127,928	2,093	29,498	733	216	152
29											
30	<b>Billing Units (Annual)</b>										
31	# of Bills for Metered Classes	69,149,562	3,084	780	204	6,470,275	113,928	1,146,912	36,019	2,341	190
32	KWH for Lighting Classes	527,910,423									
33											
34	<b>Unit Costs (\$/Unit)</b>										
35	Total Unit Costs (\$/Unit)		95.988100	63.753196	1,424.350805	19.771577	18.368088	25.719470	20.346953	92.327642	800.231755



MFR E-6a - COST OF SERVICE STUDY - UNIT COSTS (WITH RSAM AI)  
 2023 PRESENT RATES - ACHIEVED - SUMMARY  
 (\$000 WHERE APPLICABLE)

(1)	(2)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)
Line No.	Methodologies: 12CP and 1/13th, w/ MDS	MET	OL-1	OS-2	RS(T)-1	SL-1	SL-1M	SL-2	SL-2M	SST-DST	SST-TST
1	<b>Total Retail</b>										
2	<b>Revenue Requirements</b>										
3	Total Revenue Requirements	4,128	14,469	1,070	4,810,540	128,848	1,130	1,901	1,217	1,546	5,998
4											
5	<b>Demand</b>										
6	<b>Revenue Requirements</b>										
7	Total Revenue Requirements	3,344	871	782	3,112,561	5,679	595	1,417	686	1,454	4,692
8											
9	<b>Billing Units (Annual)</b>										
10	KW for Demand Classes										
11	KWH for All Other Classes	214,565	88,618,407	9,900,507	65,559,619,173	401,610,552	32,363,616	37,681,464	17,398,842	54,381	745,954
12											
13	<b>Unit Costs (\$/Unit)</b>										
14	Total Unit Costs (\$/Unit)	15.586032	0.009833	0.078978	0.047477	0.014142	0.018379	0.037616	0.039403	26.744978	6.290310
15											
16	<b>Energy</b>										
17	<b>Revenue Requirements</b>										
18	Total Revenue Requirements	669	609	102	499,590	3,336	299	321	186	18	802
19											
20	<b>Billing Units (Annual)</b>										
21	KWH for All Rate Classes	84,984,384	88,618,407	9,900,507	65,559,619,173	401,610,552	32,363,616	37,681,464	17,398,842	1,409,941	66,034,248
22											
23	<b>Unit Costs (\$/Unit)</b>										
24	Total Unit Costs (\$/Unit)	0.007875	0.006871	0.010321	0.007620	0.008306	0.009243	0.008517	0.010712	0.012961	0.012138
25											
26	<b>Customer</b>										
27	<b>Revenue Requirements</b>										
28	Total Revenue Requirements	115	4,516	186	1,198,389	578	236	63	345	74	504
29											
30	<b>Billing Units (Annual)</b>										
31	# of Bills for Metered Classes										
32	KWH for Lighting Classes	324	88,618,407	1,987	61,354,166	401,610,552	8,790	37,681,464	10,297	120	144
33											
34	<b>Unit Costs (\$/Unit)</b>										
35	Total Unit Costs (\$/Unit)	354.321398	0.050955	93.455002	19.532322	0.001438	26.899381	0.001666	33.529958	614.635266	3.498466312



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MFR E-6a - COST OF SERVICE STUDY - UNIT COSTS (WITH RSAM AND MDS)  
2023 PRESENT RATES - ACHIEVED - DETAIL  
(\$000 WHERE APPLICABLE)

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
Line No.	Methodologies: 12CP and 1/13th, w/ MDS	TOTAL RETAIL	CILC-ID	CILC-1G	CILC-1T	GS(T)-1	GSCU-1	GSD(T)-1	GSLD(T)-1	GSLD(T)-2	GSLD(T)-3	MET
1	<b>Demand</b>											
2	Revenue Requirements											
3	Production - Steam	273,888	4,534	216	2,213	20,769	100	61,260	20,540	6,235	1,399	173
4	Production - Nuclear	846,186	14,166	676	6,671	63,845	299	190,556	63,112	18,983	4,043	543
5	Production - Other Production	2,125,974	36,111	1,731	16,306	159,727	726	483,289	155,447	45,947	9,365	1,395
6	Production - Other Power Supply	5,057	82	4	43	366	2	1,112	395	124	29	3
7	Production - Curtailment Credit	385	6	0	3	29	0	84	31	10	2	0
8	Transmission	888,481	15,265	734	6,663	66,525	295	203,493	63,919	18,609	3,648	593
9	Distribution - Land & Land Rights	17,358	270	13	1,241	12,411	6	3,666	1,199	328		12
10	Distribution - Structures & Improvements	35,083	546	26	2,507	7,410	11	2,423	662			24
11	Distribution - Station Equipment	315,049	4,901	233	22,517	100	66,547	21,761	5,949			212
12	Distribution - Stor Battery Equip	116	2	0	8	0	24	2	8	2		0
13	Distribution - Poles, Towers & Fixtures	235,937	3,309	175	16,947	16,947	75	50,113	16,116	3,986		120
14	Distribution - Overhead Conductors & Devices	224,549	3,241	161	16,242	16,242	76	46,808	16,036	4,326		128
15	Distribution - Underground Conduit	41,703	638	31	2,977	13	8,855	2,844	754			27
16	Distribution - Underground Conductors & Devices	154,280	2,282	113	11,095	51	32,427	10,799	2,888			92
17	Distribution - Primary Capacitors and Regulators	34,196	526	25	2,454	11	7,172	2,404	668			23
18	Distribution - Secondary Transformers	153,142	873	73	9,608	28	22,516	6,316	1,114			
19	<b>Subtotal Revenue Requirements</b>	5,351,380	86,753	4,210	31,898	396,880	1,794	1,185,333	383,351	110,594	18,486	3,344
20												
21	<b>Billing Units (Annual)</b>											
22	KW for Demand Classes	118,079,519	4,917,608	241,238	2,778,291	8,491,673,567	70,294,954	74,410,690	24,666,560	7,943,872	2,106,359	214,565
23	KWH for All Other Classes	74,709,161,081										
24	<b>Subtotal Billing Units (Annual)</b>	74,827,240,600	4,917,608	241,238	2,778,291	8,491,673,567	70,294,954	74,410,690	24,666,560	7,943,872	2,106,359	214,565
25												
26	<b>Unit Costs (\$/Unit)</b>											
27	Production - Steam	0.921977	0.894034	0.796397	0.002446	0.001421	0.001421	0.823264	0.832703	0.784897	0.664043	0.804361
28	Production - Nuclear	2.880764	2.803323	2.401013	0.007519	2.560873	0.004259	2.560873	2.586622	2.390930	1.919567	2.531015
29	Production - Other Production	7.343245	7.174204	5.869035	0.018810	6.494892	0.010332	6.494892	6.301930	5.783967	4.445943	6.502728
30	Production - Other Power Supply	0.016594	0.015981	0.015307	0.000045	0.000028	0.000028	0.014945	0.016032	0.015598	0.013683	0.014280
31	Production - Curtailment Credit	0.001252	0.001202	0.001185	0.000003	0.000002	0.000002	0.001132	0.001236	0.001211	0.001061	0.001070
32	Transmission	3.104233	3.042141	2.398063	0.007834	0.004195	0.004195	2.734723	2.591341	2.342509	1.731880	2.765767
33	Distribution - Land & Land Rights	0.054910	0.053240	0.000000	0.000146	0.000078	0.000078	0.049273	0.048604	0.041260	0.000000	0.054442
34	Distribution - Structures & Improvements	0.110983	0.107606	0.000000	0.000295	0.000158	0.000158	0.099588	0.098237	0.083394	0.000000	0.110036
35	Distribution - Station Equipment	0.996645	0.966325	0.000000	0.002652	0.001423	0.001423	0.894323	0.882188	0.748892	0.000000	0.988146
36	Distribution - Stor Battery Equip	0.000366	0.000355	0.000000	0.000001	0.000001	0.000001	0.000328	0.000324	0.000275	0.000000	0.000363
37	Distribution - Poles, Towers & Fixtures	0.672795	0.725758	0.000000	0.001996	0.001067	0.001067	0.673466	0.653372	0.501770	0.000000	0.582820
38	Distribution - Overhead Conductors & Devices	0.659160	0.667563	0.000000	0.001913	0.001085	0.001085	0.629049	0.620123	0.544611	0.000000	0.595315
39	Distribution - Underground Conduit	0.129753	0.129037	0.000000	0.000351	0.000185	0.000185	0.119006	0.115312	0.094875	0.000000	0.124646
40	Distribution - Underground Conductors & Devices	0.464133	0.466890	0.000000	0.001307	0.000719	0.000719	0.435780	0.437785	0.363490	0.000000	0.430215

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MFR E-6a - COST OF SERVICE STUDY - UNIT COSTS (WITH RSAM AND MDS)  
2023 PRESENT RATES - ACHIEVED - DETAIL  
(\$000 WHERE APPLICABLE)

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
Line No.	Methodologies: 12CP and 1/13th, w/ MDS	TOTAL RETAIL	CILC-ID	CILC-1G	CILC-1T	GS(T)-1	GSCU-1	GSD(T)-1	GSLD(T)-1	GSLD(T)-2	GSLD(T)-3	MET
1	Distribution - Primary Capacitors and Regulators		0.106861	0.103372	0.000000	0.000289	0.000159	0.096381	0.097451	0.084035	0.000000	0.105370
2	Distribution - Secondary Transformers		0.177485	0.302229	0.000000	0.001132	0.000405	0.302591	0.256075	0.140234	0.000000	0.000000
3	<b>Subtotal Unit Costs (\$/Unit)</b>		17.641256	17.453279	11.481000	0.046737	0.025518	15.923606	15.541335	13.921946	8.776177	15.586032
4												
5	<b>Energy</b>											
6	<b>Revenue Requirements</b>											
7	Production - Steam	76.577	1,634	74	888	5,251	41	18,204	6,204	2,224	518	55
8	Production - Nuclear	658,092	14,058	633	7,616	45,111	351	156,550	53,239	19,067	4,430	470
9	Production - Other Production	197,872	4,337	197	2,186	13,468	99	47,868	15,476	5,379	1,167	147
10	Customer - Uncollectible Accounts	1,568				120		147	2	0		
11	Revenue Related	(3,016)	(63)	(3)	(38)	(208)	(2)	(701)	(254)	(95)	(24)	(2)
12	<b>Subtotal Revenue Requirements</b>	931,083	19,967	900	10,652	63,741	489	222,068	74,667	26,576	6,090	669
13												
14	<b>Billing Units (Annual)</b>											
15	KWH for All Rate Classes	122,936,537,769	2,561,613,635	113,196,858	1,553,730,914	8,491,673,567	70,294,954	28,599,419,503	10,381,140,127	3,876,953,698	988,893,380	84,984,354
16	<b>Subtotal Billing Units (Annual)</b>	122,936,537,769	2,561,613,635	113,196,858	1,553,730,914	8,491,673,567	70,294,954	28,599,419,503	10,381,140,127	3,876,953,698	988,893,380	84,984,354
17												
18	<b>Unit Costs (\$/Unit)</b>											
19	Production - Steam		0.000638	0.000649	0.000571	0.000618	0.000582	0.000637	0.000598	0.000574	0.000524	0.000642
20	Production - Nuclear		0.005488	0.005588	0.004902	0.005312	0.004988	0.005474	0.005128	0.004918	0.004479	0.005527
21	Production - Other Production		0.001693	0.001736	0.001407	0.001586	0.001414	0.001674	0.001491	0.001388	0.001180	0.001730
22	Customer - Uncollectible Accounts		0.000000	0.000000	0.000000	0.000014	0.000000	0.000005	0.000000	0.000000	0.000000	0.000000
23	Revenue Related		(0.000024)	(0.000024)	(0.000024)	(0.000025)	(0.000024)	(0.000025)	(0.000024)	(0.000024)	(0.000025)	(0.000024)
24	<b>Subtotal Unit Costs (\$/Unit)</b>		0.007795	0.007949	0.006856	0.007506	0.006860	0.007765	0.007193	0.006855	0.006159	0.007875
25												
26	<b>Customer</b>											
27	<b>Revenue Requirements</b>											
28	Transmission Pull-Outs	924			241						173	109
29	Distribution - Meters	108,169	336	35	63	11,206	179	10,211	708	261	19	4
30	Distribution - Installation on Customer's Premises	674,687	32	8	8	61,032	921	11,614	313	19		
31	Distribution - Services	424,514	15	5		38,824	599	7,309	194	8		
32	Customer - Meter Reading	34,792	3	0	0	2,957	70	3,777	21	3	0	0
33	Customer - Collections, Service and Sales	223,641	10	3	1	20,724	354	3,724	113	7	1	1
34	Customer - Miscellaneous Expenses	3,026	6	1	1	370	5	185	17	4	0	1
35	Customer - Field Collection - Late Pay Charges	(70,490)	(94)	(3)	(15)	(5,351)	(33)	(3,872)	(598)	(85)	(41)	(0)
36	Customer - Initial Connection Charges	(1,193)				(236)	(0)	(26)	(1)	(0)	(0)	(0)
37	Customer - Connection of Existing Act Charges	(11,372)	(0)	(0)		(650)	(0)	(87)	(1)	(0)	(0)	(0)
38	Customer - Reconnection Charges	(5,777)				(233)		(12)	(12)			
39	Customer - Returned Check Charges	(11,443)	(12)			(515)		(281)	(35)			
40	Customer - Current Diversion Charges	(1,325)				(24)		(15)	(0)	(0)		



MFR E-6a - COST OF SERVICE STUDY - UNIT COSTS (WITH RSAM AND MDS)  
 2023 PRESENT RATES - ACHIEVED - DETAIL  
 (\$000 WHERE APPLICABLE)

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
Line No.	Methodologies: 12CP and 1/13th, w/ MDS	TOTAL RETAIL	CILC-ID	CILC-1G	CILC-1T	GS(T)-1	GSCU-1	GSD(T)-1	GSLD(T)-1	GSLD(T)-2	GSLD(T)-3	MET
		(1,891)	(0)	(0)	(0)	(175)	(3)	(31)	(1)	(0)	(0)	(0)
1	Customer - Other Billings (Charges)	1,366,261	296	50	291	127,928	2,093	29,498	733	216	152	115
2	<b>Subtotal Revenue Requirements</b>											
3												
4	<b>Billing Units (Annual)</b>											
5	# of Bills for Metered Classes	69,149,562	3,084	780	204	6,470,275	113,928	1,146,912	36,019	2,341	190	324
6	KWH for Lighting Classes	527,910,423										
7	<b>Subtotal Billing Units (Annual)</b>	597,059,985	3,084	780	204	6,470,275	113,928	1,146,912	36,019	2,341	190	324
8												
9	<b>Unit Costs (\$/Unit)</b>											
10	Transmission Pull-Offs	0.000000	0.000000	0.000000	1179.862648	0.000000	0.000000	0.000000	0.000000	0.000000	909.542428	0.000000
11	Distribution - Meters	109.081759	109.081759	45.374272	310.357194	1.731975	1.575433	8.902971	19.665920	111.558463	100.871236	335.382570
12	Distribution - Installation on Customer's Premises	10.398300	10.398300	10.625642	0.000000	9.432648	8.084586	10.126629	8.702581	7.975084	0.000000	10.858042
13	Distribution - Services	5.022447	5.022447	6.559210	0.000000	6.000429	5.257805	6.373179	5.397887	3.551199	0.000000	0.000000
14	Customer - Meter Reading	0.908893	0.908893	0.546100	0.950832	0.456989	0.618380	0.677779	0.590036	1.179719	0.687448	1.091493
15	Customer - Collections, Service and Sales	3.263416	3.263416	3.278581	3.128896	3.202878	3.108656	3.247317	3.149918	3.101366	3.005653	3.294096
16	Customer - Miscellaneous Expenses	1.965500	1.965500	1.405519	5.004071	0.057176	0.039807	0.161263	0.461414	1.498512	2.473331	4.526328
17	Customer - Field Collection - Late Pay Charges	(30.641324)	(30.641324)	(3.998110)	(74.926375)	(0.827063)	(0.290177)	(3.375763)	(16.591164)	(36.487393)	(216.273389)	(0.803271)
18	Customer - Initial Connection Charges	0.000000	0.000000	0.000000	0.000000	(0.036406)	(0.000111)	(0.022602)	(0.021209)	(0.005694)	(0.001864)	0.000000
19	Customer - Connection of Existing Acct Charges	(0.002518)	(0.002518)	(0.010349)	0.000000	(0.100520)	0.000000	(0.075948)	(0.018689)	(0.017063)	(0.045490)	0.000000
20	Customer - Reconnection Charges	0.000000	0.000000	0.000000	0.000000	(0.36061)	0.000000	(0.10387)	0.000000	0.000000	0.000000	0.000000
21	Customer - Returned Check Charges	(3.980674)	(3.980674)	0.000000	0.000000	(0.079621)	0.000000	(0.244612)	(0.961010)	0.000000	0.000000	0.000000
22	Customer - Current Diversion Charges	0.000000	0.000000	0.000000	0.000000	(0.003760)	0.000000	(0.012892)	(0.000090)	(0.000322)	(0.002179)	0.000000
23	Customer - Other Billings (Charges)	(0.027600)	(0.027600)	(0.027229)	(0.026463)	(0.027088)	(0.026291)	(0.027464)	(0.026640)	(0.026230)	(0.025420)	(0.027860)
24	<b>Subtotal Unit Costs (\$/Unit)</b>	95.988100	63.753136	1424.350805	19.771577	18.368088	25.719470	20.348953	92.327642	800.231755	354.321998	
25												
26	<b>Lighting</b>											
27	<b>Revenue Requirements</b>											
28	Lighting - Street Lights & Traffic Signals	119,355										
29	Lighting - Outdoor	8,473										
30	<b>Subtotal Revenue Requirements</b>	127,828										
31												
32	<b>Billing Units (Annual)</b>											
33	Fixtures	11,105,814										
34	<b>Subtotal Billing Units (Annual)</b>	11,105,814										
35												
36	<b>Unit Costs (\$/Unit)</b>											
37	Lighting - Street Lights & Traffic Signals	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
38	Lighting - Outdoor	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
39	<b>Subtotal Unit Costs (\$/Unit)</b>	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
40												

Note: Totals may not add due to rounding.

MFR E-6a - COST OF SERVICE STUDY - UNIT COSTS (WITH RSAM A)  
 2023 PRESENT RATES - ACHIEVED - DETAIL  
 (\$000 WHERE APPLICABLE)

(1)	(2)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)
Line No.	Methodologies: 12CP and 1/13th, w/ MDS	OL-1	OS-2	RS(T)-1	SL-1	SL-1M	SL-2	SL-2M	SST-DST	SST-TST
1	<b>Demand</b>									
2	<b>Revenue Requirements</b>									
3	Production - Steam		19	156,089	2	2	65	26	2	247
4	Production - Nuclear		63	482,042	7	7	209	88	8	861
5	Production - Other Production		174	1,212,465	19	19	548	243	24	2,456
6	Production - Other Power Supply		0	2,872	0	0	1	0	0	3
7	Production - Curtailment Credit		0	219	0	0	0	0	0	0
8	Transmission		78	507,170	8	8	236	109	11	1,124
9	Distribution - Land & Land Rights		8	10,471	9	9	6	3	27	
10	Distribution - Structures & Improvements		17	21,163	18	18	11	7	55	
11	Distribution - Station Equipment		154	190,046	158	158	101	63	492	
12	Distribution - Stor Battery Equip		0	70	0	0	0	0	0	
13	Distribution - Poles, Towers & Fixtures		88	143,114	120	120	76	48	281	
14	Distribution - Overhead Conductors & Devices		81	135,751	101	101	67	38	242	
15	Distribution - Underground Conduit		20	25,192	22	22	14	9	65	
16	Distribution - Underground Conductors & Devices		64	93,245	74	74	48	29	198	
17	Distribution - Primary Capacitors and Regulators		16	20,623	16	16	11	6	48	
18	Distribution - Secondary Transformers		64	112,029	40	40	26	16		
19	<b>Subtotal Revenue Requirements</b>	871	782	3,112,561	5,679	595	1,417	686	1,454	4,692
20	<b>Billing Units (Annual)</b>									
21	KW for Demand Classes									
22	KWH for All Other Classes	88,618,407	9,900,507	65,559,619,173	401,610,552	32,363,616	37,661,464	17,398,842	54,381	745,954
23	<b>Subtotal Billing Units (Annual)</b>	88,618,407	9,900,507	65,559,619,173	401,610,552	32,363,616	37,661,464	17,398,842	54,381	745,954
24	<b>Unit Costs (\$/Unit)</b>									
25	Production - Steam	0.000000	0.01886	0.002381	0.000000	0.000068	0.001736	0.001489	0.043815	0.330630
26	Production - Nuclear	0.000000	0.006368	0.007353	0.000000	0.000222	0.005555	0.005043	0.154473	1.154688
27	Production - Other Production	0.000000	0.017591	0.018494	0.000000	0.000593	0.014532	0.013978	0.444235	3.292744
28	Production - Other Power Supply	0.000000	0.000029	0.000044	0.000000	0.000001	0.000030	0.000022	0.000593	0.004598
29	Production - Curtailment Credit	0.000000	0.000002	0.000003	0.000000	0.000000	0.000002	0.000002	0.000036	0.000287
30	Transmission	0.000000	0.007886	0.007736	0.000000	0.000260	0.006266	0.006280	0.204466	1.507363
31	Distribution - Land & Land Rights	0.000145	0.00856	0.000160	0.000217	0.000269	0.000147	0.000199	0.498442	0.000000
32	Distribution - Structures & Improvements	0.000294	0.01731	0.000323	0.000438	0.000545	0.000297	0.000403	1.007431	0.000000
33	Distribution - Station Equipment	0.002641	0.015546	0.002899	0.003836	0.004891	0.002668	0.003615	9.046918	0.000000
34	Distribution - Stor Battery Equip	0.000001	0.000006	0.000001	0.000001	0.000002	0.000001	0.000001	0.000319	0.000000
35	Distribution - Poles, Towers & Fixtures	0.001978	0.008841	0.002183	0.002973	0.003705	0.002017	0.002747	5.161331	0.000000
36	Distribution - Overhead Conductors & Devices	0.002062	0.008222	0.002071	0.002856	0.003122	0.001776	0.002173	4.457851	0.000000
37	Distribution - Underground Conduit	0.000341	0.002023	0.000384	0.000530	0.000667	0.000360	0.000500	1.194598	0.000000
38	Distribution - Underground Conductors & Devices	0.001349	0.006425	0.001422	0.001884	0.002288	0.001270	0.001650	3.641212	0.000000

MFR E-6a - COST OF SERVICE STUDY - UNIT COSTS (WITH RSAM A)  
 2023 PRESENT RATES - ACHIEVED - DETAIL  
 (\$000 WHERE APPLICABLE)

(1)	(2)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)
Line No.	Methodologies: 12CP and 1/13th, w/ MDS	OL-1	OS-2	RS(T)-1	SL-1	SL-1M	SL-2	SL-2M	SST-DST	SST-TST
1	Distribution - Primary Capacitors and Regulators	0.000299	0.001567	0.000315	0.000416	0.000505	0.000280	0.000364	0.886258	0.000000
2	Distribution - Secondary Transformers	0.000722	0.000000	0.001709	0.001091	0.001241	0.000678	0.000938	0.000000	0.000000
3	<b>Subtotal Unit Costs (\$/Unit)</b>	0.000833	0.078978	0.047477	0.014142	0.018379	0.037616	0.039403	26.744878	6.290310
4										
5	<b>Energy</b>									
6	<b>Revenue Requirements</b>									
7	Production - Steam	51	8	41,029	270	24	26	15	1	62
8	Production - Nuclear	434	69	352,621	2,330	206	223	126	12	535
9	Production - Other Production	120	25	106,260	743	70	72	46	5	206
10	Customer - Uncollectible Accounts	7		1,289	2		0	0		
11	Revenue Related	(2)	(0)	(1,609)	(10)	(1)	(1)	(0)	(0)	(2)
12	<b>Subtotal Revenue Requirements</b>	609	102	499,590	3,336	299	321	186	18	802
13										
14	<b>Billing Units (Annual)</b>									
15	KWH for All Rate Classes	88,618,407	9,900,507	65,559,619,173	401,610,552	32,363,616	37,681,464	17,398,842	1,409,941	66,034,248
16	<b>Subtotal Billing Units (Annual)</b>	88,618,407	9,900,507	65,559,619,173	401,610,552	32,363,616	37,681,464	17,398,842	1,409,941	66,034,248
17										
18	<b>Unit Costs (\$/Unit)</b>									
19	Production - Steam	0.000571	0.000809	0.000626	0.000673	0.000738	0.000688	0.000838	0.000990	0.000932
20	Production - Nuclear	0.004892	0.007011	0.005379	0.005801	0.006373	0.005931	0.007264	0.008613	0.008106
21	Production - Other Production	0.001358	0.002525	0.001621	0.001850	0.002156	0.001919	0.002634	0.003384	0.003125
22	Customer - Uncollectible Accounts	0.000074	0.000000	0.000020	0.000006	0.000000	0.000004	0.000000	0.000000	0.000000
23	Revenue Related	(0.000025)	(0.000024)	(0.000025)	(0.000024)	(0.000024)	(0.000025)	(0.000024)	(0.000024)	(0.000024)
24	<b>Subtotal Unit Costs (\$/Unit)</b>	0.006871	0.010321	0.007620	0.008306	0.008243	0.008517	0.010712	0.012961	0.012138
25										
26	<b>Customer</b>									
27	<b>Revenue Requirements</b>									
28	Transmission Pull-Offs			84,810	7			13	47	464
29	Distribution - Meters	4,949	34	595,453	122	74		182	25	42
30	Distribution - Installation on Customer's Premises			377,375				109	3	
31	Distribution - Services									
32	Customer - Meter Reading		1	30,954	1			3	0	0
33	Customer - Collections, Service and Sales	168	7	197,718	676	31	64	39	1	1
34	Customer - Miscellaneous Expenses	2	1	2,423	8	1	1	0	0	1
35	Customer - Field Collection - Late Pay Charges	(584)	(0)	(69,711)	(96)		(0)		(1)	(4)
36	Customer - Initial Connection Charges			(930)	(0)		(0)		(1)	
37	Customer - Connection of Existing Acct Charges			(10,634)	(0)		(0)			
38	Customer - Reconnection Charges			(5,532)	(4)		(0)			
39	Customer - Returned Check Charges	(19)		(10,577)	(0)		(0)			
40	Customer - Current Diversion Charges			(1,286)	(0)		(0)			

MFR E-6a - COST OF SERVICE STUDY - UNIT COSTS (WITH RSAM A)  
 2023 PRESENT RATES - ACHIEVED - DETAIL  
 (\$000 WHERE APPLICABLE)

(1)	(2)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)
Line No.	Methodologies: 12CP and 1/13th, w/ MDS	OL-1	OS-2	RS(T)-1	SL-1	SL-1M	SL-2	SL-2M	SST-DST	SST-TST
		(1)	(0)	(1,672)	(6)	(0)	(1)	(0)	(0)	(0)
		4,516	186	1,198,389	578	236	63	345	74	504
1	Customer - Other Billings (Charges)									
2	<b>Subtotal Revenue Requirements</b>	88,618,407	1,987	61,354,166	401,610,552	8,790	37,681,464	10,297	120	144
3	<b>Billing Units (Annual)</b>									
4	# of Bills for Metered Classes									
5	KWH for Lighting Classes									
6	<b>Subtotal Billing Units (Annual)</b>	88,618,407	1,987	61,354,166	401,610,552	8,790	37,681,464	10,297	120	144
7	<b>Unit Costs (\$/Unit)</b>									
8	Transmission Pull-Offs	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	387.678943	3223.882640
9	Distribution - Meters	0.000000	71.391078	1.382308	0.000000	0.838648	0.000000	1.244746	207.016364	292.503920
10	Distribution - Installation on Customer's Premises	0.055849	17.250501	9.705171	0.000000	13.925729	0.000000	17.686135	21.464377	0.000000
11	Distribution - Services	0.000000	0.000000	6.150758	0.000000	8.470313	0.000000	10.538270	0.000000	0.000000
12	Customer - Meter Reading	0.000000	0.731729	0.504506	0.000000	0.122985	0.000000	0.298608	0.675990	0.934213
13	Customer - Collections, Service and Sales	0.001898	3.722426	3.222562	0.01683	3.500289	0.01690	3.751848	4.184823	4.063488
14	Customer - Miscellaneous Expenses	0.000024	0.515347	0.039486	0.000020	0.071011	0.000020	0.042083	3.891265	4.437011
15	Customer - Field Collection - Late Pay Charges	(0.006589)	(0.124596)	(0.973211)	(0.000238)	0.000000	(0.000029)	0.000000	(10.241102)	(27.320593)
16	Customer - Initial Connection Charges	0.000000	0.000000	(0.015164)	(0.000000)	0.000000	(0.000000)	0.000000	0.000000	0.000000
17	Customer - Connection of Existing Acct Charges	0.000000	0.000000	(0.173321)	(0.000001)	0.000000	(0.000001)	0.000000	0.000000	0.000000
18	Customer - Reconnection Charges	0.000000	0.000000	(0.090165)	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
19	Customer - Returned Check Charges	(0.000212)	0.000000	(0.172397)	(0.000011)	0.000000	0.000000	0.000000	0.000000	0.000000
20	Customer - Current Diversion Charges	0.000000	0.000000	(0.020957)	(0.000000)	0.000000	(0.000000)	0.000000	0.000000	0.000000
21	Customer - Other Billings (Charges)	(0.000016)	(0.031482)	(0.027255)	(0.000014)	(0.023604)	(0.000014)	(0.031731)	(0.035393)	(0.034367)
22	<b>Subtotal Unit Costs (\$/Unit)</b>	0.050955	93.455002	19.532322	0.001438	26.899381	0.001666	33.529958	614.635266	3498.466312
23										
24										
25	<b>Lighting</b>									
26	<b>Revenue Requirements</b>									
27	Lighting - Street Lights & Traffic Signals				119,255		100			
28	Lighting - Outdoor	8,473								
29	<b>Subtotal Revenue Requirements</b>	8,473			119,255		100			
30										
31	<b>Billing Units (Annual)</b>									
32	Fixtures	2,455,006			8,643,869		6,939			
33	<b>Subtotal Billing Units (Annual)</b>	2,455,006			8,643,869		6,939			
34										
35	<b>Unit Costs (\$/Unit)</b>									
36	Lighting - Street Lights & Traffic Signals	0.000000	0.000000	0.000000	13.796506	0.000000	14.343426	0.000000	0.000000	0.000000
37	Lighting - Outdoor	3.451290	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
38	<b>Subtotal Unit Costs (\$/Unit)</b>	3.451290	0.000000	0.000000	13.796506	0.000000	14.343426	0.000000	0.000000	0.000000
39										
40										

Note: Totals may not add due to rounding.

MFR E-6a - COST OF SERVICE STUDY - UNIT COSTS (WITH RSAM AND MDS)  
 2023 PRESENT RATES - EQUALIZED - SUMMARY  
 (\$000 WHERE APPLICABLE)

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Line No.	Methodologies: 12CP and 1/13th, w/ MDS	TOTAL RETAIL	CILC-1D	CILC-1G	CILC-1T	GS(T)-1	GSCU-1	GSD(T)-1	GSLD(T)-1	GSLD(T)-2	GSLD(T)-3
1	<b>Total Retail</b>										
2	<b>Revenue Requirements</b>										
3	Total Revenue Requirements	7,776,552	101,136	4,793	47,569	600,605	5,013	1,386,213	497,775	158,988	32,709
4											
5	<b>Demand</b>										
6	<b>Revenue Requirements</b>										
7	Total Revenue Requirements	5,350,047	81,501	3,884	35,763	404,427	2,075	1,138,486	417,891	129,451	25,164
8											
9	<b>Billing Units (Annual)</b>										
10	KW for Demand Classes	118,079,519	4,917,608	241,238	2,778,291	8,491,673,567		74,410,690	24,666,560	7,943,872	2,106,359
11	KWH for All Other Classes	74,709,161,081					70,294,954				
12											
13	<b>Unit Costs (\$/Unit)</b>										
14	Total Unit Costs (\$/Unit)	16.573202	16.099498	12.872150	0.047626	0.029515	15.300030	16.941583	16.295676	11.946611	
15											
16	<b>Energy</b>										
17	<b>Revenue Requirements</b>										
18	Total Revenue Requirements	950,491	19,356	863	11,473	65,832	536	219,379	79,058	29,289	7,302
19											
20	<b>Billing Units (Annual)</b>										
21	KWH for All Rate Classes	122,936,537,769	2,561,613,635	113,196,858	1,553,730,914	8,491,673,567	70,294,954	28,599,419,503	10,381,140,127	3,876,953,698	988,893,380
22											
23	<b>Unit Costs (\$/Unit)</b>										
24	Total Unit Costs (\$/Unit)	0.007556	0.007620	0.007384	0.007753	0.007753	0.007623	0.007671	0.007616	0.007555	0.007384
25											
26	<b>Customer</b>										
27	<b>Revenue Requirements</b>										
28	Total Revenue Requirements	1,362,885	280	47	333	130,346	2,402	28,349	827	248	243
29											
30	<b>Billing Units (Annual)</b>										
31	# of Bills for Metered Classes	69,149,562	3,084	780	204	6,470,275	113,928	1,146,912	36,019	2,341	190
32	KWH for Lighting Classes	527,910,423									
33											
34	<b>Unit Costs (\$/Unit)</b>										
35	Total Unit Costs (\$/Unit)	90.637007	59.899677	1631.654642	20.145337	21.084697	22.946357	24.717372	105.802830	1275.894842	



MFR E-6a - COST OF SERVICE STUDY - UNIT COSTS (WITH RSAM /  
 2023 PRESENT RATES - EQUALIZED - SUMMARY  
 (\$000 WHERE APPLICABLE)

(1)	(2)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)
Line No.	Methodologies: 12CP and 1/13th; w/ MDS	MET	OL-1	OS-2	RS(T)-1	SL-1	SL-1M	SL-2	SL-2M	SST-DST	SST-TST
1	<b>Total Retail</b>										
2	<b>Revenue Requirements</b>										
3	Total Revenue Requirements	3,771	17,701	669	4,801,321	111,462	850	1,604	743	670	2,961
4											
5	<b>Demand</b>										
6	<b>Revenue Requirements</b>										
7	Total Revenue Requirements	3,029	1,065	467	3,097,103	4,857	429	1,173	404	627	2,254
8											
9	<b>Billing Units (Annual)</b>										
10	KW for Demand Classes										
11	KWH for All Other Classes	214,565	88,618,407	9,900,507	65,559,619,173	401,610,552	32,363,616	37,681,464	17,398,842	54,381	745,954
12											
13	<b>Unit Costs (\$/Unit)</b>										
14	Total Unit Costs (\$/Unit)	14,115,127	0,012023	0,047178	0,047241	0,012094	0,013254	0,031131	0,023192	11,522,003	3,021,845
15											
16	<b>Energy</b>										
17	<b>Revenue Requirements</b>										
18	Total Revenue Requirements	634	731	74	511,713	3,085	247	289	133	11	488
19											
20	<b>Billing Units (Annual)</b>										
21	KWH for All Rate Classes	84,984,384	88,618,407	9,900,507	65,559,619,173	401,610,552	32,363,616	37,681,464	17,398,842	1,409,941	66,034,248
22											
23	<b>Unit Costs (\$/Unit)</b>										
24	Total Unit Costs (\$/Unit)	0,007463	0,008247	0,007463	0,007805	0,007681	0,007623	0,007663	0,007623	0,007463	0,007384
25											
26	<b>Customer</b>										
27	<b>Revenue Requirements</b>										
28	Total Revenue Requirements	108	5,824	128	1,192,505	555	174	60	207	33	219
29											
30	<b>Billing Units (Annual)</b>										
31	# of Bills for Metered Classes										
32	KWH for Lighting Classes	324	88,618,407	1,987	61,354,166	401,610,552	8,790	37,681,464	10,297	120	144
33											
34	<b>Unit Costs (\$/Unit)</b>										
35	Total Unit Costs (\$/Unit)	332,493,858	0,065715	64,524,076	19,436,408	0,001382	19,814,612	0,001591	20,098,751	273,862,497	1519,504,617





FLORIDA POWER & LIGHT COMPANY  
AND SUBSIDIARIES (CONSOLIDATED)  
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MFR-E-6a - COST OF SERVICE STUDY - UNIT COSTS (WITH RSAM AND MDS)

2023 PRESENT RATES - EQUALIZED - DETAIL

(\$000 WHERE APPLICABLE)

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
Line No.	Methodologies: 12CP and 1/13th; w/ MDS	TOTAL RETAIL	CILC-1D	CILC-1G	CILC-1T	GS(T)-1	GSCU-1	GSD(T)-1	GSLD(T)-1	GSLD(T)-2	GSLD(T)-3	MET
1	<b>Demand</b>											
2	Revenue Requirements											
3	Production - Steam	273,718	4,358	205	2,363	20,853	108	59,669	21,834	6,941	1,663	162
4	Production - Nuclear	848,302	13,508	635	7,323	64,936	336	184,926	67,667	21,512	5,152	503
5	Production - Other Production	2,126,588	33,862	1,593	18,357	162,786	843	463,586	169,632	53,927	12,917	1,260
6	Production - Other Power Supply	5,069	81	4	44	388	2	1,105	404	129	31	3
7	Production - Curtailment Credit	385	6	0	3	29	0	84	31	10	2	0
8	Transmission	888,940	14,155	666	7,673	68,047	352	193,785	70,908	22,542	5,399	527
9	Distribution - Land & Land Rights	17,292	251	12	1,268	7	7	3,497	1,325	394		10
10	Distribution - Structures & Improvements	34,950	507	24	2,563	2,563	13	7,069	2,679	797		21
11	Distribution - Station Equipment	313,858	4,556	212	23,016	23,016	119	63,477	24,055	7,158		189
12	Distribution - Stor Battery Equip	115	2	0	8	8	0	23	9	3		0
13	Distribution - Poles, Towers & Fixtures	234,819	3,069	159	17,317	17,317	89	47,719	17,840	4,812		106
14	Distribution - Overhead Conductors & Devices	224,225	3,096	152	16,488	16,488	85	45,455	17,112	4,860		119
15	Distribution - Underground Conduit	41,513	589	28	3,175	3,175	16	8,405	3,175	845		24
16	Distribution - Underground Conductors & Devices	153,820	2,146	104	11,305	11,305	58	31,168	11,749	3,369		84
17	Distribution - Primary Capacitors and Regulators	34,063	494	23	2,498	2,498	13	6,889	2,611	777		21
18	Distribution - Secondary Transformers	152,391	820	67	9,778	9,778	33	21,629	6,860	1,296		
19	<b>Subtotal Revenue Requirements</b>	<b>5,350,047</b>	<b>81,501</b>	<b>3,884</b>	<b>35,763</b>	<b>404,427</b>	<b>2,075</b>	<b>1,138,486</b>	<b>417,891</b>	<b>129,451</b>	<b>25,164</b>	<b>3,029</b>
20	<b>Billing Units (Annual)</b>											
21	KW for Demand Classes	118,079,519	4,917,608	241,238	2,778,291			74,410,690	24,666,560	7,943,872	2,106,359	214,565
22	KWH for All Other Classes	74,709,161,081				8,491,673,567	70,294,954					
23	<b>Subtotal Billing Units (Annual)</b>	<b>74,827,240,600</b>	<b>4,917,608</b>	<b>241,238</b>	<b>2,778,291</b>	<b>8,491,673,567</b>	<b>70,294,954</b>	<b>74,410,690</b>	<b>24,666,560</b>	<b>7,943,872</b>	<b>2,106,359</b>	<b>214,565</b>
24	<b>Unit Costs (\$/Unit)</b>											
25	Production - Steam	0.886294	0.849862	0.849862	0.850444	0.002467	0.001543	0.801887	0.885161	0.873787	0.789333	0.756011
26	Production - Nuclear	2.746802	2.633896	2.633896	2.635643	0.007647	0.004783	2.485207	2.743249	2.707969	2.446134	2.343036
27	Production - Other Production	6.885892	6.602850	6.602850	6.607228	0.019170	0.011991	6.230104	6.876984	6.788542	6.132153	5.873700
28	Production - Other Power Supply	0.016413	0.015739	0.015739	0.015749	0.000046	0.000029	0.014850	0.016392	0.016181	0.014617	0.014001
29	Production - Curtailment Credit	0.001252	0.001202	0.001202	0.001185	0.000003	0.000002	0.001132	0.001236	0.001211	0.001070	0.001070
30	Transmission	2.878387	2.760072	2.760072	2.761902	0.008013	0.005012	2.604259	2.874663	2.837693	2.563314	2.455278
31	Distribution - Land & Land Rights	0.051043	0.048456	0.048456	0.000000	0.000149	0.000093	0.047000	0.053730	0.049642	0.000000	0.048515
32	Distribution - Structures & Improvements	0.103166	0.097938	0.097938	0.000000	0.000302	0.000188	0.094894	0.108597	0.100334	0.000000	0.098056
33	Distribution - Station Equipment	0.928450	0.879504	0.879504	0.000000	0.002710	0.001689	0.853064	0.975226	0.901014	0.000000	0.880563
34	Distribution - Stor Battery Equip	0.000340	0.000323	0.000323	0.000000	0.000001	0.000001	0.000313	0.000358	0.000331	0.000000	0.000323
35	Distribution - Poles, Towers & Fixtures	0.624014	0.658818	0.658818	0.000000	0.002039	0.001271	0.641287	0.723240	0.665700	0.000000	0.496002
36	Distribution - Overhead Conductors & Devices	0.628705	0.628705	0.628705	0.000000	0.001942	0.001210	0.610867	0.693732	0.611765	0.000000	0.553090







MFR E-6a - COST OF SERVICE STUDY - UNIT COSTS (WITH RSAM A)  
 2023 PRESENT RATES - EQUALIZED - DETAIL  
 (\$000 WHERE APPLICABLE)

(1)	(2)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)
Line No.	Methodologies: 12CP and 1/13th; w/ MDS	OL-1	OS-2	RS(T)-1	SL-1	SL-1M	SL-2	SL-2M	SST-DST	SST-TST
1	<b>Demand</b>									
2	<b>Revenue Requirements</b>									
3	Production - Steam		13	155,220		2	58	18	1	149
4	Production - Nuclear		42	481,055		6	180	57	4	462
5	Production - Other Production		104	1,205,946		14	451	142	11	1,157
6	Production - Other Power Supply		0	2,874		0	1	0	0	3
7	Production - Curtailment Credit		0	219		0	0	0	0	0
8	Transmission		44	504,100		6	189	59	4	484
9	Distribution - Land & Land Rights	16	5	10,410	73	6	4	2	11	
10	Distribution - Structures & Improvements	33	10	21,040	148	12	9	4	22	
11	Distribution - Station Equipment	294	87	186,940	1,330	111	81	35	200	
12	Distribution - Stor Battery Equip	0	0	69	0	0	0	0	0	
13	Distribution - Poles, Towers & Fixtures	221	49	142,155	1,001	83	61	26	112	
14	Distribution - Overhead Conductors & Devices	210	55	135,353	953	79	58	25	125	
15	Distribution - Underground Conduit	39	11	25,023	176	15	11	5	25	
16	Distribution - Underground Conductors & Devices	144	39	92,801	653	54	40	17	88	
17	Distribution - Primary Capacitors and Regulators	32	9	20,505	144	12	9	4	22	
18	Distribution - Secondary Transformers	77		111,391	378	29	21	10		
19	<b>Subtotal Revenue Requirements</b>	1,065	467	3,097,103	4,857	429	1,173	404	627	2,254
20	<b>Billing Units (Annual)</b>									
21	KW for Demand Classes								54,381	745,954
22	KW/H for All Other Classes	88,618,407	9,900,507	65,559,619,173	401,610,552	32,363,616	37,661,464	17,396,842		
23	<b>Subtotal Billing Units (Annual)</b>	88,618,407	9,900,507	65,559,619,173	401,610,552	32,363,616	37,661,464	17,396,842	54,381	745,954
24	<b>Unit Costs (\$/Unit)</b>									
25	Production - Steam	0.000000	0.01354	0.002368	0.000000	0.000055	0.001542	0.001051	0.025044	0.199640
26	Production - Nuclear	0.000000	0.004195	0.007338	0.000000	0.000172	0.004779	0.003258	0.077619	0.618739
27	Production - Other Production	0.000000	0.010516	0.018395	0.000000	0.000430	0.011979	0.008168	0.194580	1.551102
28	Production - Other Power Supply	0.000000	0.000025	0.000044	0.000000	0.000001	0.000029	0.000019	0.000464	0.003697
29	Production - Curtailment Credit	0.000000	0.000000	0.000003	0.000000	0.000000	0.000002	0.000002	0.000036	0.000287
30	Transmission	0.000000	0.004396	0.007689	0.000000	0.000180	0.005007	0.003414	0.081337	0.648380
31	Distribution - Land & Land Rights	0.000182	0.000485	0.000159	0.000182	0.000188	0.000118	0.000110	0.202317	0.000000
32	Distribution - Structures & Improvements	0.000369	0.000979	0.000321	0.000369	0.000380	0.000239	0.000222	0.408915	0.000000
33	Distribution - Station Equipment	0.003312	0.008796	0.002882	0.003312	0.003416	0.002147	0.001996	3.672132	0.000000
34	Distribution - Stor Battery Equip	0.000001	0.000003	0.000001	0.000001	0.000001	0.000001	0.000001	0.001347	0.000000
35	Distribution - Poles, Towers & Fixtures	0.002492	0.004954	0.002168	0.002492	0.002570	0.001615	0.001501	2.068431	0.000000
36	Distribution - Overhead Conductors & Devices	0.002373	0.005525	0.002065	0.002372	0.002447	0.001538	0.001430	2.306499	0.000000

(1)	(2)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)
Line No.	Methodologies: 12CP and 1/13th; w/ MDS	OL-1	OS-2	RS(T)-1	SL-1	SL-1M	SL-2	SL-2M	SST-DST	SST-TST
1	Distribution - Underground Conduit	0.000439	0.001097	0.000382	0.000439	0.000452	0.000284	0.000284	0.458101	0.000000
2	Distribution - Underground Conductors & Devices	0.001627	0.003896	0.001416	0.001627	0.001678	0.001054	0.000980	1.626647	0.000000
3	Distribution - Primary Capacitors and Regulators	0.000359	0.000955	0.000313	0.000359	0.000371	0.000233	0.000217	0.398534	0.000000
4	Distribution - Secondary Transformers	0.000869	0.000000	0.001689	0.000942	0.000911	0.000563	0.000559	0.000000	0.000000
5	<b>Subtotal Unit Costs (\$/Unit)</b>	0.012023	0.047178	0.047241	0.012094	0.013254	0.031131	0.023192	11.522003	3.021845
6										
7	<b>Energy</b>									
8	<b>Revenue Requirements</b>									
9	Production - Steam	56	6	41,185	252	20	24	11	1	40
10	Production - Nuclear	479	52	354,490	2,172	175	204	94	7	346
11	Production - Other Production	143	16	105,666	647	52	61	28	2	103
12	Customer - Uncollectible Accounts	55		11,976	23		2	0		
13	Revenue Related	(2)	(0)	(1,604)	(10)	(1)	(1)	(0)	(0)	(2)
14	<b>Subtotal Revenue Requirements</b>	731	74	511,713	3,085	247	289	133	11	488
15										
16	<b>Billing Units (Annual)</b>									
17	KWH for All Rate Classes	88,618,407	9,900,507	65,559,619,173	401,610,552	32,363,616	37,681,464	17,398,842	1,409,941	66,034,248
18	<b>Subtotal Billing Units (Annual)</b>	88,618,407	9,900,507	65,559,619,173	401,610,552	32,363,616	37,681,464	17,398,842	1,409,941	66,034,248
19										
20	<b>Unit Costs (\$/Unit)</b>									
21	Production - Steam	0.000628	0.000615	0.000628	0.000628	0.000628	0.000628	0.000628	0.000615	0.000609
22	Production - Nuclear	0.005407	0.005295	0.005407	0.005407	0.005407	0.005407	0.005407	0.005295	0.005239
23	Production - Other Production	0.001612	0.001578	0.001612	0.001612	0.001612	0.001612	0.001612	0.001578	0.001562
24	Customer - Uncollectible Accounts	0.000624	0.000000	0.000163	0.000058	0.000000	0.000041	0.000001	0.000000	0.000000
25	Revenue Related	(0.000024)	(0.000024)	(0.000024)	(0.000024)	(0.000024)	(0.000024)	(0.000024)	(0.000024)	(0.000024)
26	<b>Subtotal Unit Costs (\$/Unit)</b>	0.008247	0.007463	0.007805	0.007681	0.007623	0.007663	0.007623	0.007463	0.007384
27										
28	<b>Customer</b>									
29	<b>Revenue Requirements</b>									
30	Transmission Pull-Offs								18	196
31	Distribution - Meters		101	84,438		6		9	14	25
32	Distribution - Installation on Customer's Premises	6,247	19	591,568		85		99	1	
33	Distribution - Services			375,198		54		63		
34	Customer - Meter Reading		1	31,077		1		2	0	0
35	Customer - Collections, Service and Sales	176	6	197,895	653	28	61	33	0	0
36	Customer - Miscellaneous Expenses	2	1	2,416	8	1	1	0	0	1
37	Customer - Field Collection - Late Pay Charges	(582)	(0)	(59,532)	(96)	(1)	(1)	(0)	(1)	(4)
38	Customer - Initial Connection Charges			(928)	(0)	(0)	(0)			

MFR E-6a - COST OF SERVICE STUDY - UNIT COSTS (WITH RSAM A)  
 2023 PRESENT RATES - EQUALIZED - DETAIL  
 (\$000 WHERE APPLICABLE)

(1)	(2)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)
Line No.	Methodologies: 12CP and 1/13th; w/ MDS	OL-1	OS-2	RS(T)-1	SL-1	SL-1M	SL-2	SL-2M	SST-DST	SST-TST
1	Customer - Connection of Existing Acct Charges			(10,602)	(0)		(0)			
2	Customer - Reconnection Charges			(5,515)						
3	Customer - Returned Check Charges	(19)		(10,546)	(4)					
4	Customer - Current Diversion Charges			(1,282)	(0)		(0)			
5	Customer - Other Billings (Charges)	(1)	(0)	(1,674)	(6)		(1)	(0)	(0)	(0)
6	<b>Subtotal Revenue Requirements</b>	5,824	128	1,192,505	555	174	60	207	33	219
7										
8	<b>Billing Units (Annual)</b>									
9	# of Bills for Metered Classes		1,987	61,354,166		8,790		10,297	120	144
10	KWH for Lighting Classes	88,618,407			401,610,552		37,681,464			
11	<b>Subtotal Billing Units (Annual)</b>	88,618,407	1,987	61,354,166	401,610,552	8,790	37,681,464	10,297	120	144
12										
13	<b>Unit Costs (\$/Unit)</b>									
14	Transmission Pull-Offs	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	151.615709	1364.541380
15	Distribution - Meters	0.000000	50.726527	1.376240	0.000000	0.682127	0.000000	0.870000	116.515656	174.132186
16	Distribution - Installation on Customer's Premises	0.070497	9.641698	9.641698	0.000000	9.641698	0.000000	9.641698	8.570398	0.000000
17	Distribution - Services	0.000000	0.000000	6.115285	0.000000	6.115285	0.000000	6.115285	0.000000	0.000000
18	Customer - Meter Reading	0.000000	0.576499	0.506525	0.000000	0.107103	0.000000	0.232347	0.444603	0.642286
19	Customer - Collections, Service and Sales	0.001984	3.225450	3.225450	0.01626	3.225450	0.001614	3.225450	3.225450	3.225450
20	Customer - Miscellaneous Expenses	0.000024	0.505717	0.039379	0.000020	0.070228	0.000020	0.041250	3.756011	4.301208
21	Customer - Field Collection - Late Pay Charges	(0.006563)	(0.124536)	(0.970299)	(0.000238)	0.000000	(0.000029)	0.000000	(10.238051)	(27.310614)
22	Customer - Initial Connection Charges	0.000000	0.000000	(0.015118)	(0.000000)	0.000000	(0.000000)	0.000000	0.000000	0.000000
23	Customer - Connection of Existing Acct Charges	0.000000	0.000000	(0.172802)	(0.000001)	0.000000	(0.000001)	0.000000	0.000000	0.000000
24	Customer - Reconnection Charges	0.000000	0.000000	(0.089895)	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
25	Customer - Returned Check Charges	(0.000211)	0.000000	(0.171881)	(0.000011)	0.000000	0.000000	0.000000	0.000000	0.000000
26	Customer - Current Diversion Charges	0.000000	0.000000	(0.020894)	(0.000000)	0.000000	(0.000000)	0.000000	0.000000	0.000000
27	Customer - Other Billings (Charges)	(0.000017)	(0.027279)	(0.027279)	(0.000014)	(0.027279)	(0.000014)	(0.027279)	(0.027279)	(0.027279)
28	<b>Subtotal Unit Costs (\$/Unit)</b>	0.065715	64.524076	19.436408	0.001382	19.814612	0.001591	20.098751	273.862497	1519.504617
29										
30	<b>Lighting</b>									
31	<b>Revenue Requirements</b>				102,965		83			
32	Lighting - Street Lights & Traffic Signals	10.081								
33	Lighting - Outdoor									
34	<b>Subtotal Revenue Requirements</b>	10.081			102,965		83			
35										
36	<b>Billing Units (Annual)</b>									
37	Fixtures	2,455,006			8,643,869		6,939			
38	<b>Subtotal Billing Units (Annual)</b>	2,455,006			8,643,869		6,939			





COST OF SERVICE STUDY - UNIT COSTS, PROPOSED RATES

Schedule E-6b  
 2022 TEST YEAR WITH RSAM AND MDS  
 FLORIDA PUBLIC SERVICE COMMISSION  
 COMPANY: FLORIDA POWER & LIGHT COMPANY  
 AND SUBSIDIARIES (CONSOLIDATED)  
 DOCKET NO: 20210015-EI

Line No.	Methodologies: 12CP and 1/13th, w/ MDS	EXPLANATION:	Type of Data Shown:
1		For each cost of service study filed by the company, calculate the unit costs for demand, energy and customer for each rate schedule at proposed rates, based on the revenue requirements from sales of electricity only, excluding other operating revenues. The demand unit costs must be separated into production, transmission and distribution. Unit costs under proposed rates must be calculated at the system rate of return. Unit costs must be provided separately for each existing rate class, except for the lighting classes. If the company is proposing to combine two or more classes, it must also provide unit costs for the classes combined. Customer unit costs for the lighting classes must include only customer-related costs, excluding costs for fixtures and poles. The lighting fixtures and poles must be shown on a separate line	<input checked="" type="checkbox"/> Projected Test Year Ended 12/31/22 <input type="checkbox"/> Prior Year Ended ___/___/___ <input type="checkbox"/> Historical Test Year Ended ___/___/___ Witness: Tara B. DuBose

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See attached schedules for the Projected Test Year Ended 12/31/22.

Attachment 1 - Cost of Service Study - Unit Costs, Proposed Rates - Equalized - Summary

Attachment 2 - Cost of Service Study - Unit Costs, Proposed Rates - Equalized - Detail

MFR E-6b - COST OF SERVICE STUDY - UNIT COSTS (WITH RSAM AND MDS)  
 2022 PROPOSED RATES - EQUALIZED - SUMMARY  
 (\$000 WHERE APPLICABLE)

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Line No.	Methodologies: 12CP and 1/13th; w/ MDS	TOTAL RETAIL	CILC-1D	CILC-1G	CILC-1T	GS (T)-1	GSCU-1	GSD(T)-1	GSLD(T)-1	GSLD(T)-2	GSLD(T)-3
1	<b>Total Retail</b>										
2	<b>Revenue Requirements</b>										
3	Total Revenue Requirements	8,820,849	113,313	5,392	52,145	676,984	5,722	1,556,342	562,471	177,989	36,012
4											
5	<b>Demand</b>										
6	<b>Revenue Requirements</b>										
7	Total Revenue Requirements	6,054,710	91,520	4,381	39,279	453,447	2,321	1,281,288	473,254	145,314	27,744
8											
9	<b>Billing Units (Annual)</b>										
10	KW for Demand Classes	116,865,916	4,867,304	239,085	2,690,559	8,368,517,064		73,620,799	24,558,734	7,837,982	2,043,184
11	KWH for All Other Classes	74,374,372,118					69,414,273				
12											
13	<b>Unit Costs (\$/Unit)</b>										
14	Total Unit Costs (\$/Unit)		18.803066	18.325694	14.598788	0.054185	0.033435	17.403882	19.270301	18.539679	13.578962
15											
16	<b>Energy</b>										
17	<b>Revenue Requirements</b>										
18	Total Revenue Requirements	1,043,484	21,464	958	12,450	71,623	593	241,870	88,177	32,385	7,952
19											
20	<b>Billing Units (Annual)</b>										
21	KWH for All Rate Classes	122,096,501,415	2,535,287,073	112,191,007	1,504,497,392	8,368,517,064	69,414,273	#####	#####	3,825,387,076	960,788,986
22											
23	<b>Unit Costs (\$/Unit)</b>										
24	Total Unit Costs (\$/Unit)		0.008466	0.008536	0.008275	0.008559	0.008542	0.008548	0.008531	0.008466	0.008277
25											
26	<b>Customer</b>										
27	<b>Revenue Requirements</b>										
28	Total Revenue Requirements	1,594,932	329	53	416	151,914	2,808	33,184	1,040	290	316
29											
30	<b>Billing Units (Annual)</b>										
31	# of Bills for Metered Classes	68,338,701	3,084	780	204	6,389,533	113,928	1,134,354	35,855	2,329	190
32	KWH for Lighting Classes	581,030,956									
33											
34	<b>Unit Costs (\$/Unit)</b>										
35	Total Unit Costs (\$/Unit)		106.740162	68.447068	2040.081916	23.775464	24.649257	29.253215	29.005813	124.516003	1660.936573



MFR E-6b - COST OF SERVICE STUDY - UNIT COSTS (WITH RSAM A)  
 2022 PROPOSED RATES - EQUALIZED - SUMMARY  
 (\$000 WHERE APPLICABLE)

(1)	(2)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)
Line No.	Methodologies: 12CP and 1/13th, w/ MDS	MET	OL-1	OS-2	RS(T)-1	SL-1	SL-1M	SL-2	SL-2M	SST-DST	SST-TST
1	<b>Total Retail</b>										
2	<b>Revenue Requirements</b>										
3	Total Revenue Requirements	4,276	20,920	762	5,474,676	126,784	802	1,810	324	772	3,351
4											
5	<b>Demand</b>										
6	<b>Revenue Requirements</b>										
7	Total Revenue Requirements	3,445	1,261	534	3,519,531	6,321	404	1,332	79	721	2,534
8											
9	<b>Billing Units (Annual)</b>										
10	KW for Demand Classes	214,540									
11	KWH for All Other Classes		90,638,034	9,900,936	#####	452,711,459	26,569,056	37,681,464	3,001,163	54,497	740,230
12											
13	<b>Unit Costs (\$/Unit)</b>										
14	Total Unit Costs (\$/Unit)	16.056717	0.013908	0.053980	0.053885	0.013962	0.015209	0.035349	0.026431	13.228296	3.423477
15											
16	<b>Energy</b>										
17	<b>Revenue Requirements</b>										
18	Total Revenue Requirements	711	779	83	559,443	3,867	227	322	26	12	543
19											
20	<b>Billing Units (Annual)</b>										
21	KWH for All Rate Classes	84,974,524	90,638,034	9,900,936	#####	452,711,459	26,569,056	37,681,464	3,001,163	1,410,876	65,710,604
22											
23	<b>Unit Costs (\$/Unit)</b>										
24	Total Unit Costs (\$/Unit)	0.008362	0.008591	0.008357	0.008565	0.008543	0.008539	0.008547	0.008544	0.008351	0.008263
25											
26	<b>Customer</b>										
27	<b>Revenue Requirements</b>										
28	Total Revenue Requirements	121	7,275	144	1,395,703	571	171	63	219	40	274
29											
30	<b>Billing Units (Annual)</b>										
31	# of Bills for Metered Classes	324	90,638,034	1,987	60,639,320	452,711,459	7,302	37,681,464	9,246	120	144
32	KWH for Lighting Classes										
33											
34	<b>Unit Costs (\$/Unit)</b>										
35	Total Unit Costs (\$/Unit)	372.411515	0.080269	72.656953	23.016464	0.001261	23.429847	0.001674	23.707993	329.902568	1904.036349



MFR E-66 - COST OF SERVICE STUDY - UNIT COSTS (WITH RSAM AND MDS)  
 2022 PROPOSED RATES - EQUALIZED - DETAIL  
 (\$000 WHERE APPLICABLE)

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
Line No.	Methodologies: 12CP and 1/13th; w/ MDS	TOTAL RETAIL	CILC-1D	CILC-1G	CILC-1T	GS(T)-1	GSCU-1	GSD(T)-1	GSLD(T)-1	GSLD(T)-2	GSLD(T)-3	MET
1	<b>Demand</b>											
2	<b>Revenue Requirements</b>											
3	Production - Steam	309,347	4,908	231	2,604	23,530	122	67,225	24,450	7,668	1,840	185
4	Production - Nuclear	988,028	15,180	715	8,055	72,772	377	207,912	76,520	24,110	5,689	571
5	Production - Other Production	2,428,416	38,480	1,812	20,418	184,462	956	527,025	193,972	61,118	14,422	1,447
6	Production - Other Power Supply	4,988	79	4	42	380	2	1,085	399	126	30	3
7	Production - Curtailment Credit	385	6	0	3	29	0	84	31	10	2	0
8	Transmission	970,164	15,373	724	8,157	73,693	382	210,552	77,495	24,418	5,762	578
9	Distribution - Land & Land Rights	23,053	329	16	1,666	1,666	8	4,626	1,773	525	14	14
10	Distribution - Structures & Improvements	41,714	596	28	3,015	3,015	15	8,371	3,208	950	25	25
11	Distribution - Station Equipment	358,964	5,128	243	25,942	25,942	132	72,037	27,608	8,175	218	218
12	Distribution - Stor Battery Equip	212	3	0	212	15	0	43	16	5	0	0
13	Distribution - Poles, Towers & Fixtures	279,890	3,599	190	20,341	20,341	104	56,436	21,337	5,727	128	128
14	Distribution - Overhead Conductors & Devices	239,105	3,247	162	17,328	17,328	88	48,095	18,308	5,172	127	127
15	Distribution - Underground Conduit	54,235	757	37	54,235	3,925	20	10,896	4,163	1,206	31	31
16	Distribution - Underground Conductors & Devices	169,807	2,332	115	12,299	12,299	63	34,139	13,015	3,715	93	93
17	Distribution - Primary Capacitors and Regulators	39,527	565	27	2,857	2,857	15	7,932	3,040	900	24	24
18	Distribution - Secondary Transformers	176,866	937	78	11,193	11,193	37	24,830	7,918	1,489	27,744	3,445
19	<b>Subtotal Revenue Requirements</b>	6,054,710	91,520	4,381	39,279	453,447	2,321	1,281,288	473,254	145,314	27,744	
20												
21	<b>Billing Units (Annual)</b>											
22	KW for Demand Classes	116,866,916	4,867,304	239,085	2,690,559	8,368,517,064	69,414,273	73,620,799	24,558,734	7,837,982	2,043,184	214,540
23	KWH for All Other Classes	74,374,372,118										
24	<b>Subtotal Billing Units (Annual)</b>	74,491,239,033	4,867,304	239,085	2,690,559	8,368,517,064	69,414,273	73,620,799	24,558,734	7,837,982	2,043,184	214,540
25												
26	<b>Unit Costs (\$/Unit)</b>											
27	Production - Steam	1,008,409	0.966833	0.967930	0.02812	0.001756	0.001756	0.913120	0.995579	0.978258	0.900327	0.860307
28	Production - Nuclear	3,118,841	2.990249	2.993642	0.008696	0.005431	0.005431	2.824098	3.115792	3.076095	2.784493	2.660780
29	Production - Other Production	7,905,836	7.579855	7.588618	0.022042	0.013768	0.013768	7.158646	7.898276	7.797683	7.058513	6.744680
30	Production - Other Power Supply	0.016268	0.015598	0.015615	0.000045	0.000028	0.000028	0.014731	0.016252	0.016044	0.014523	0.013879
31	Production - Curtailment Credit	0.001259	0.001208	0.001194	0.000003	0.000002	0.000002	0.001138	0.001244	0.001220	0.001082	0.001076
32	Transmission	3,158,481	3.028242	3.031790	0.008806	0.005500	0.005500	2.859948	3.155510	3.115332	2.820024	2.694574
33	Distribution - Land & Land Rights	0.067657	0.065303	0.000000	0.000199	0.000122	0.000122	0.062840	0.072196	0.066982	0.000000	0.065238
34	Distribution - Structures & Improvements	0.122422	0.118162	0.000000	0.000360	0.000221	0.000221	0.113706	0.130635	0.121201	0.000000	0.118045
35	Distribution - Station Equipment	1.053493	1.016829	0.000000	0.003100	0.001904	0.001904	0.978489	1.124163	1.042985	0.000000	1.015824
36	Distribution - Stor Battery Equip	0.000623	0.000601	0.000000	0.000002	0.000001	0.000001	0.000578	0.000664	0.000616	0.000000	0.000600
37	Distribution - Poles, Towers & Fixtures	0.739473	0.73785	0.000000	0.002431	0.001493	0.001493	0.766575	0.868829	0.730676	0.000000	0.596315
38	Distribution - Overhead Conductors & Devices	0.667147	0.677679	0.000000	0.002071	0.001272	0.001272	0.653280	0.745496	0.659864	0.000000	0.594091

FLORIDA POWER & LIGHT COMPANY  
 AND SUBSIDIARIES (CONSOLIDATED)  
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MFR E-66 - COST OF SERVICE STUDY - UNIT COSTS (WITH RSAM AND MDS)  
 2022 PROPOSED RATES - EQUALIZED - DETAIL  
 (\$000 WHERE APPLICABLE)

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
Line No.	Methodologies: 12CP and 1/13th; w/ MDS	TOTAL RETAIL	CILC-1D	CILC-1G	CILC-1T	GS(T)-1	GSCU-1	GSD(T)-1	GSLD(T)-1	GSLD(T)-2	GSLD(T)-3	MET
1	Distribution - Underground Conduit		0.155519	0.153874	0.000000	0.000469	0.000288	0.148000	0.169507	0.153907	0.000000	0.144757
2	Distribution - Underground Conductors & Devices		0.479155	0.000000	0.000000	0.001470	0.000903	0.463714	0.529959	0.474033	0.000000	0.434699
3	Distribution - Primary Capacitors and Regulators		0.116001	0.111964	0.000000	0.000341	0.000210	0.107343	0.123781	0.114842	0.000000	0.111854
4	Distribution - Secondary Transformers		0.192481	0.324495	0.000000	0.001338	0.000535	0.337274	0.322419	0.169940	0.000000	0.000000
5	<b>Subtotal Unit Costs (\$/Unit)</b>		18.803066	18.325694	14.598788	0.054185	0.033435	17.403882	19.270301	18.539679	13.578962	16.056717
6												
7	<b>Energy</b>											
8	<b>Revenue Requirements</b>											
9	Production - Steam	83,452	1,718	77	996	5,728	47	19,351	7,057	2,592	636	57
10	Production - Nuclear	735,163	15,133	675	8,778	50,457	418	170,473	62,165	22,832	5,607	501
11	Production - Other Production	227,698	4,687	209	2,719	15,628	129	52,800	19,255	7,072	1,737	155
12	Customer - Uncollectible Accounts	726				55		69	1	0		
13	Revenue Related	(3,554)	(74)	(3)	(44)	(244)	(2)	(623)	(301)	(111)	(28)	(2)
14	<b>Subtotal Revenue Requirements</b>	1,043,484	21,464	958	12,450	71,623	593	241,870	88,177	32,385	7,952	711
15												
16	<b>Billing Units (Annual)</b>											
17	KWH for All Rate Classes	122,096,501,415	2,535,287,073	112,191,007	1,504,497,392	8,368,517,064	69,414,273	28,295,907,165	10,335,974,594	3,825,387,076	960,788,986	84,974,524
18	<b>Subtotal Billing Units (Annual)</b>	122,096,501,415	2,535,287,073	112,191,007	1,504,497,392	8,368,517,064	69,414,273	28,295,907,165	10,335,974,594	3,825,387,076	960,788,986	84,974,524
19												
20	<b>Unit Costs (\$/Unit)</b>											
21	Production - Steam		0.000678	0.000683	0.000662	0.000684	0.000684	0.000684	0.000683	0.000678	0.000662	0.000669
22	Production - Nuclear		0.005969	0.006018	0.005835	0.006029	0.006022	0.006025	0.006014	0.005969	0.005836	0.005896
23	Production - Other Production		0.001849	0.001864	0.001807	0.001867	0.001865	0.001866	0.001863	0.001849	0.001808	0.001826
24	Customer - Uncollectible Accounts		0.000000	0.000000	0.000000	0.000007	0.000000	0.000002	0.000000	0.000000	0.000000	0.000000
25	Revenue Related		(0.000029)	(0.000029)	(0.000029)	(0.000029)	(0.000029)	(0.000029)	(0.000029)	(0.000029)	(0.000029)	(0.000029)
26	<b>Subtotal Unit Costs (\$/Unit)</b>		0.008466	0.008536	0.008275	0.008559	0.008542	0.008548	0.008531	0.008466	0.008277	0.008362
27												
28	<b>Customer</b>											
29	<b>Revenue Requirements</b>											
30	Transmission Pull-Offs	955			353						329	114
31	Distribution - Meters	120,831	362	38	76	12,708	219	11,157	836	321	26	4
32	Distribution - Installation on Customer's Premises	800,016	36	9		74,055	1,319	13,139	415	27		
33	Distribution - Services	505,258	18	6		47,228	841	8,368	255	12		
34	Customer - Meter Reading	34,233	3	0	0	2,936	74	753	22	3	0	0
35	Customer - Collections, Service and Sales	232,979	10	3	1	21,688	386	3,847	122	8	1	1
36	Customer - Miscellaneous Expenses	2,924	6	1	1	357	4	179	16	3	0	1
37	Customer - Field Collection - Late Pay Charges	(69,529)	(93)	(3)	(15)	(5,268)	(33)	(3,816)	(589)	(84)	(41)	(0)
38	Customer - Initial Connection Charges	(1,043)				(204)	(0)	(22)	(1)	(0)	(0)	(0)







MFR E-66 - COST OF SERVICE STUDY - UNIT COSTS (WITH RSAM/AT  
2022 PROPOSED RATES - EQUALIZED - DETAIL  
(\$000 WHERE APPLICABLE)

(1)	(2)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)
Line No.	Methodologies: 12CP and 1/13th; w/ MDS	OL-1	OS-2	RS(T)-1	SL-1	SL-1M	SL-2	SL-2M	SST-DST	SST-TST
1	<b>Demand</b>									
2	<b>Revenue Requirements</b>									
3	Production - Steam		15	176,329		2	66	4	2	168
4	Production - Nuclear		47	545,334		5	204	11	5	520
5	Production - Other Production		120	1,382,296		13	518	28	12	1,317
6	Production - Other Power Supply		0	2,845		0	1	0	0	3
7	Production - Curtailment Credit		0	219		0	0	0	0	0
8	Transmission		48	552,227		5	207	11	5	526
9	Distribution - Land & Land Rights	22	6	13,928	111	7	6	0	15	
10	Distribution - Structures & Improvements	40	12	25,202	201	12	11	1	27	
11	Distribution - Station Equipment	347	100	216,871	1,730	104	92	7	230	
12	Distribution - Stor Battery Equip		0	128	1	0	0	0	0	
13	Distribution - Poles, Towers & Fixtures	272	59	170,046	1,356	82	72	5	135	
14	Distribution - Overhead Conductors & Devices	232	59	144,860	1,155	70	62	5	135	
15	Distribution - Underground Conduit	52	14	32,808	262	16	14	1	33	
16	Distribution - Underground Conductors & Devices	165	43	102,813	820	49	44	3	98	
17	Distribution - Primary Capacitors and Regulators	38	11	23,880	190	11	10	1	25	
18	Distribution - Secondary Transformers	92		129,743	495	28	24	2		
19	<b>Subtotal Revenue Requirements</b>	1,261	534	3,519,531	6,321	404	1,332	79	721	2,534
20										
21	<b>Billing Units (Annual)</b>									
22	KW for Demand Classes								54,497	740,230
23	KWH for All Other Classes	90,638,034	9,900,936	65,315,938,669	452,711,459	26,569,056	37,681,464	3,001,163		
24	<b>Subtotal Billing Units (Annual)</b>	90,638,034	9,900,936	65,315,938,669	452,711,459	26,569,056	37,681,464	3,001,163	54,497	740,230
25										
26	<b>Unit Costs (\$/Unit)</b>									
27	Production - Steam	0.00000	0.001540	0.002700	0.000000	0.000063	0.001754	0.001196	0.028429	0.227069
28	Production - Nuclear	0.000000	0.004763	0.008349	0.000000	0.000195	0.005426	0.003699	0.087909	0.702171
29	Production - Other Production	0.000000	0.012072	0.021163	0.000000	0.000496	0.013754	0.009377	0.222772	1.779483
30	Production - Other Power Supply	0.000000	0.000025	0.000044	0.000000	0.000001	0.000028	0.000019	0.000459	0.003665
31	Production - Curtailment Credit	0.000000	0.000002	0.000003	0.000000	0.000000	0.000002	0.000001	0.000036	0.000289
32	Transmission	0.000000	0.004822	0.008455	0.000000	0.000198	0.005495	0.003746	0.088981	0.710800
33	Distribution - Land & Land Rights	0.000246	0.000651	0.000213	0.000245	0.000252	0.000157	0.000148	0.270959	0.000000
34	Distribution - Structures & Improvements	0.000445	0.001178	0.000386	0.000444	0.000456	0.002284	0.000267	0.490286	0.000000
35	Distribution - Station Equipment	0.003829	0.010139	0.003320	0.003821	0.003920	0.002447	0.002299	4.219102	0.000000
36	Distribution - Stor Battery Equip	0.000002	0.000006	0.000002	0.000002	0.000002	0.000001	0.000001	0.002493	0.000000
37	Distribution - Poles, Towers & Fixtures	0.003002	0.005952	0.002603	0.002996	0.003074	0.001919	0.001803	2.476592	0.000000
38	Distribution - Overhead Conductors & Devices	0.002558	0.005931	0.002218	0.002552	0.002618	0.001635	0.001536	2.468649	0.000000

MFR E-66 - COST OF SERVICE STUDY - UNIT COSTS (WITH RSAM/AT  
 2022 PROPOSED RATES - EQUALIZED - DETAIL  
 (\$000 WHERE APPLICABLE)

(1)	(2)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)
Line No.	Methodologies: 12CP and 1/13th; w/ MDS	OL-1	OS-2	RS(T)-1	SL-1	SL-1M	SL-2	SL-2M	SST-DST	SST-TST
1	Distribution - Underground Conduit	0.000579	0.001445	0.000502	0.000578	0.000593	0.000370	0.000348	0.601136	0.000000
2	Distribution - Underground Conductors & Devices	0.001815	0.004339	0.001574	0.001811	0.001858	0.001160	0.001090	1.805831	0.000000
3	Distribution - Primary Capacitors and Regulators	0.000422	0.001116	0.000366	0.000421	0.000432	0.000269	0.000263	0.464662	0.000000
4	Distribution - Secondary Transformers	0.001010	0.000000	0.001986	0.001093	0.001051	0.000646	0.000648	0.000000	0.000000
5	<b>Subtotal Unit Costs (\$/Unit)</b>	0.013908	0.053980	0.053885	0.013962	0.015209	0.035349	0.026431	13.228296	3.423477
6										
7	<b>Energy</b>									
8	<b>Revenue Requirements</b>									
9	Production - Steam	62	7	44,725	309	18	26	2	1	43
10	Production - Nuclear	547	58	393,997	2,726	160	227	18	8	383
11	Production - Other Production	169	18	122,027	844	50	70	6	3	119
12	Customer - Uncollectible Accounts	3	(0)	596	1	0	0	0	0	0
13	Revenue Related	(3)	(0)	(1,903)	(13)	(1)	(1)	(0)	(0)	(2)
14	<b>Subtotal Revenue Requirements</b>	779	83	559,443	3,867	227	322	26	12	543
15										
16	<b>Billing Units (Annual)</b>									
17	KWH for All Rate Classes	90,638,034	9,900,936	65,315,938,669	452,711,459	26,569,056	37,681,464	3,001,163	1,410,876	65,710,604
18	<b>Subtotal Billing Units (Annual)</b>	90,638,034	9,900,936	65,315,938,669	452,711,459	26,569,056	37,681,464	3,001,163	1,410,876	65,710,604
19										
20	<b>Unit Costs (\$/Unit)</b>									
21	Production - Steam	0.000685	0.000669	0.000685	0.000683	0.000683	0.000684	0.000684	0.000668	0.000661
22	Production - Nuclear	0.006036	0.005892	0.006032	0.006021	0.006021	0.006024	0.006023	0.005888	0.005827
23	Production - Other Production	0.001869	0.001825	0.001868	0.001865	0.001865	0.001866	0.001866	0.001823	0.001804
24	Customer - Uncollectible Accounts	0.000030	0.000000	0.000009	0.000003	0.000000	0.000002	0.000000	0.000000	0.000000
25	Revenue Related	(0.000029)	(0.000029)	(0.000029)	(0.000029)	(0.000029)	(0.000029)	(0.000029)	(0.000029)	(0.000029)
26	<b>Subtotal Unit Costs (\$/Unit)</b>	0.008591	0.008357	0.008565	0.008543	0.008539	0.008547	0.008544	0.008351	0.008263
27										
28	<b>Customer</b>									
29	<b>Revenue Requirements</b>									
30	Transmission Pull-Offs								23	249
31	Distribution - Meters		113	94,799		7		10	16	28
32	Distribution - Installation on Customer's Premises	7,679	23	703,118		85		107	1	
33	Distribution - Services			448,408		54		68		
34	Customer - Meter Reading		1	30,437		1		2	0	0
35	Customer - Collections, Service and Sales	190	7	205,927		25	64	31	0	0
36	Customer - Miscellaneous Expenses	2	1	2,340		1	1	0	0	1
37	Customer - Field Collection - Late Pay Charges	(576)	(0)	(58,911)		(94)	(1)	0	(1)	(4)
38	Customer - Initial Connection Charges			(815)		(0)	(0)	(0)		

MFR E-66 - COST OF SERVICE STUDY - UNIT COSTS (WITH RSAM/AT  
 2022 PROPOSED RATES - EQUALIZED - DETAIL  
 (\$000 WHERE APPLICABLE)

(1)	(2)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)
Line No.	Methodologies: 12CP and 1/13th; w/ MDS	OL-1	OS-2	RS(T)-1	SL-1	SL-1M	SL-2	SL-2M	SST-DST	SST-TST
1	Customer - Connection of Existing Acct Charges			(10,638)	(0)		(0)			
2	Customer - Reconnection Charges			(5,611)						
3	Customer - Returned Check Charges	(18)		(10,422)	(4)					
4	Customer - Current Diversion Charges			(1,282)	(0)		(0)			
5	Customer - Other Billings (Charges)	(2)	(0)	(1,648)	(5)	(0)	(1)	(0)	(0)	(0)
6	<b>Subtotal Revenue Requirements</b>	7,275	144	1,395,703	571	171	63	219	40	274
7										
8	<b>Billing Units (Annual)</b>									
9	# of Bills for Metered Classes		1,987	60,639,320	452,711,459	7,302	37,681,464	9,246	120	144
10	KWH for Lighting Classes	90,638,034			452,711,459	7,302	37,681,464	9,246	120	144
11	<b>Subtotal Billing Units (Annual)</b>	90,638,034	1,987	60,639,320	452,711,459	7,302	37,681,464	9,246	120	144
12										
13	<b>Unit Costs (\$/Unit)</b>									
14	Transmission Pull-Offs	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	191.909687	1727.906480
15	Distribution - Meters	0.000000	56.799750	1.563327	0.000000	0.920093	0.000000	1.086195	130.361750	194.878747
16	Distribution - Installation on Customer's Premises	0.084724	11.562017	11.595077	0.000000	11.572522	0.000000	11.580186	10.264941	0.000000
17	Distribution - Services	0.000000	0.000000	7.394682	0.000000	7.380297	0.000000	7.384857	0.000000	0.000000
18	Customer - Meter Reading	0.000000	0.563176	0.501936	0.000000	0.126027	0.000000	0.253039	0.434063	0.627195
19	Customer - Collections, Service and Sales	0.002092	3.387511	3.395940	0.001474	3.389337	0.001698	3.390490	3.386013	3.386566
20	Customer - Miscellaneous Expenses	0.000024	0.494473	0.038595	0.000017	0.068697	0.000019	0.040360	3.671657	4.205015
21	Customer - Field Collection - Late Pay Charges	(0.006351)	(0.122862)	(0.971494)	(0.000208)	0.000000	(0.000028)	0.000000	(10.098446)	(26.940551)
22	Customer - Initial Connection Charges	0.000000	0.000000	(0.013447)	(0.000000)	0.000000	(0.000000)	0.000000	0.000000	0.000000
23	Customer - Connection of Existing Acct Charges	0.000000	0.000000	(0.175430)	(0.000000)	0.000000	(0.000001)	0.000000	0.000000	0.000000
24	Customer - Reconnection Charges	0.000000	0.000000	(0.092527)	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
25	Customer - Returned Check Charges	(0.000204)	0.000000	(0.171871)	(0.000010)	0.000000	0.000000	0.000000	0.000000	0.000000
26	Customer - Current Diversion Charges	0.000000	0.000000	(0.021146)	(0.000000)	0.000000	(0.000000)	0.000000	0.000000	0.000000
27	Customer - Other Billings (Charges)	(0.000017)	(0.027111)	(0.027179)	(0.000012)	(0.027126)	(0.000014)	(0.027135)	(0.027099)	(0.027104)
28	<b>Subtotal Unit Costs (\$/Unit)</b>	0.080269	72.656953	23.016464	0.001261	23.429847	0.001674	23.707993	329.902568	1904.036349
29										
30	<b>Lighting</b>									
31	<b>Revenue Requirements</b>									
32	Lighting - Street Lights & Traffic Signals				116,025		93			
33	Lighting - Outdoor	11,606								
34	<b>Subtotal Revenue Requirements</b>	11,606			116,025		93			
35										
36	<b>Billing Units (Annual)</b>									
37	Fixtures	2,455,006			8,643,869		6,939			
38	<b>Subtotal Billing Units (Annual)</b>	2,455,006			8,643,869		6,939			



Schedule E-6b  
 2023 SUBSEQUENT YEAR ADJUSTMENT WITH RSAM AND MDS  
 FLORIDA PUBLIC SERVICE COMMISSION  
 COST OF SERVICE STUDY - UNIT COSTS, PROPOSED RATES

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

DOCKET NO: 20210015-EI

EXPLANATION: For each cost of service study filed by the company, calculate the unit costs for demand, energy and customer for each rate schedule at proposed rates, based on the revenue requirements from sales of electricity only, excluding other operating revenues. The demand unit costs must be separated into production, transmission and distribution. Unit costs under proposed rates must be calculated at the system rate of return. Unit costs must be provided separately for each existing rate class, except for the lighting classes. If the company is proposing to combine two or more classes, it must also provide unit costs for the classes combined. Customer unit costs for the lighting classes must include only customer-related costs, excluding costs for fixtures and poles. The lighting fixtures and poles must be shown on a separate line.

Type of Data Shown:  
 Projected Test Year Ended \_\_\_/\_\_\_/\_\_\_  
 Prior Year Ended \_\_\_/\_\_\_/\_\_\_  
 Historical Test Year Ended \_\_\_/\_\_\_/\_\_\_  
 X Proj. Subsequent Year Ended 12/31/23  
 Witness: Tara B. DuBose

Line No.	Methodologies: 12CP and 1/13th, w/ MDS
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See attached schedules for the Projected Test Year Ended 12/31/23:  
 Attachment 1 - Cost of Service Study - Unit Costs, Proposed Rates - Equalized - Summary  
 Attachment 2 - Cost of Service Study - Unit Costs, Proposed Rates - Equalized - Detail

Supporting Schedules: E-18

Recap Schedules: E-9, E-17

MFR E-6b - COST OF SERVICE STUDY - UNIT COSTS (WITH RSAM AND MDS)  
 2023 PROPOSED RATES - EQUALIZED - SUMMARY  
 (\$000 WHERE APPLICABLE)

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Line No.	Methodologies: 12CP and 1/13th, w/ MDS	TOTAL RETAIL	CILC-ID	CILC-1G	CILC-1T	GS(T)-1	GSCU-1	GSD(T)-1	GSLD(T)-1	GSLD(T)-2	GSLD(T)-3
1	<b>Total Retail</b>										
2	<b>Revenue Requirements</b>										
3	Total Revenue Requirements	9,499,121	122,824	5,824	57,472	733,823	6,103	1,687,743	606,050	193,109	39,594
4											
5	<b>Demand</b>										
6	<b>Revenue Requirements</b>										
7	Total Revenue Requirements	6,605,916	100,486	4,788	44,004	499,381	2,559	1,404,797	515,112	159,516	30,969
8											
9	<b>Billing Units (Annual)</b>										
10	KW for Demand Classes	113,079,519	4,917,608	241,238	2,778,291			74,410,680	24,666,560	7,943,872	2,106,359
11	KWH for All Other Classes	74,709,161,081				8,491,673,567	70,294,954				
12											
13	<b>Unit Costs (\$/Unit)</b>										
14	Total Unit Costs (\$/Unit)		20.433877	19.849295	15.838688	0.058808	0.036405	18.878964	20.883018	20.080381	14.702649
15											
16	<b>Energy</b>										
17	<b>Revenue Requirements</b>										
18	Total Revenue Requirements	1,066,506	22,000	980	13,044	73,778	609	248,070	89,847	33,295	8,303
19											
20	<b>Billing Units (Annual)</b>										
21	KWH for All Rate Classes	122,936,537,769	2,561,613,635	113,196,858	1,553,730,914	8,491,673,567	70,294,954	28,599,419,503	10,381,140,127	3,876,953,698	988,893,380
22											
23	<b>Unit Costs (\$/Unit)</b>										
24	Total Unit Costs (\$/Unit)		0.008588	0.008660	0.008395	0.008688	0.008666	0.008674	0.008655	0.008588	0.008396
25											
26	<b>Customer</b>										
27	<b>Revenue Requirements</b>										
28	Total Revenue Requirements	1,687,812	339	55	424	160,664	2,935	34,875	1,091	299	321
29											
30	<b>Billing Units (Annual)</b>										
31	# of Bills for Metered Classes	69,149,562	3,084	780	204	6,470,275	113,928	1,146,912	36,019	2,341	190
32	KWH for Lighting Classes	527,910,423									
33											
34	<b>Unit Costs (\$/Unit)</b>										
35	Total Unit Costs (\$/Unit)		109.876663	70.518953	2076.061812	24.831102	25.757790	30.408065	30.296255	127.534269	1689.782209





MFR E-6b - COST OF SERVICE STUDY - UNIT COSTS (WITH RSAM A)  
 2023 PROPOSED RATES - EQUALIZED - SUMMARY  
 (\$000 WHERE APPLICABLE)

(1)	(2)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)
Line No.	Methodologies: 12CP and 1/13th; w/ MDS	MET	OL-1	OS-2	RS(T)-1	SL-1	SL-1M	SL-2	SL-2M	SST-DST	SST-TST
1	<b>Total Retail</b>										
2	<b>Revenue Requirements</b>										
3	Total Revenue Requirements	4,579	21,985	811	5,874,287	136,617	1,027	1,940	902	831	3,601
4											
5	<b>Demand</b>										
6	<b>Revenue Requirements</b>										
7	Total Revenue Requirements	3,734	1,329	578	3,826,590	6,045	533	1,448	498	779	2,768
8											
9	<b>Billing Units (Annual)</b>										
10	KW for Demand Classes										
11	KWH for All Other Classes	214,565	88,618,407	9,900,507	65,559,619,173	401,610,552	32,363,616	37,681,464	17,398,842	54,381	745,954
12											
13	<b>Unit Costs (\$/Unit)</b>										
14	Total Unit Costs (\$/Unit)	17,404163	0,014998	0,058406	0,058368	0,015051	0,016481	0,038430	0,028610	14,323105	3,711319
15											
16	<b>Energy</b>										
17	<b>Revenue Requirements</b>										
18	Total Revenue Requirements	721	775	84	570,195	3,482	280	327	151	12	554
19											
20	<b>Billing Units (Annual)</b>										
21	KWH for All Rate Classes	84,984,384	88,618,407	9,900,507	65,559,619,173	401,610,552	32,363,616	37,681,464	17,398,842	1,409,941	66,034,248
22											
23	<b>Unit Costs (\$/Unit)</b>										
24	Total Unit Costs (\$/Unit)	0,008482	0,008743	0,008477	0,008697	0,008669	0,008663	0,008673	0,008658	0,008471	0,008383
25											
26	<b>Customer</b>										
27	<b>Revenue Requirements</b>										
28	Total Revenue Requirements	123	7,597	148	1,477,501	590	213	63	253	40	279
29											
30	<b>Billing Units (Annual)</b>										
31	# of Bills for Metered Classes										
32	KWH for Lighting Classes	324	88,618,407	1,987	61,354,166	401,610,552	8,790	37,681,464	10,297	120	144
33											
34	<b>Unit Costs (\$/Unit)</b>										
35	Total Unit Costs (\$/Unit)	380,989764	0,085722	74,731310	24,081516	0,001470	24,274849	0,001679	24,581372	336,638316	1936,935720



FLORIDA POWER & LIGHT COMPANY  
AND SUBSIDIARIES (CONSOLIDATED)  
20210015-EI  
MFR NO. E-66  
ATTACHMENT NO. 2 OF 2  
PAGE 1 OF 8

MFR E-66 - COST OF SERVICE STUDY - UNIT COSTS (WITH RSAM AND MDS)  
2023 PROPOSED RATES - EQUALIZED - DETAIL  
(\$000 WHERE APPLICABLE)

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
Line No.	Methodologies: 12CP and 1/13th, w/ MDS	TOTAL RETAIL	CILC-1D	CILC-1G	CILC-1T	GS(T)-1	GSCU-1	GSD(T)-1	GSLD(T)-1	GSLD(T)-2	GSLD(T)-3	MET
1	<b>Demand</b>											
2	Revenue Requirements	312,271	4,972	234	2,696	23,938	124	68,122	24,617	7,787	1,898	185
3	Production - Steam	1,005,829	15,994	752	8,673	76,998	398	219,127	80,136	25,479	6,104	595
4	Production - Nuclear	2,638,038	41,950	1,973	22,748	201,946	1,044	574,729	210,190	66,828	16,009	1,661
5	Production - Other Production	5,335	85	4	46	408	2	1,162	425	135	32	3
6	Production - Other Power Supply	385	6	0	3	29	0	84	31	10	2	0
7	Production - Curtailment Credit	1,140,836	18,142	853	9,838	87,333	452	248,550	90,902	28,902	6,924	675
8	Transmission	22,027	319	15	1,615	1,615	8	4,452	1,686	502		13
9	Distribution - Land & Land Rights	44,521	645	30	3,265	3,265	17	8,999	3,408	1,014		27
10	Distribution - Structures & Improvements	399,805	5,796	270	29,318	29,318	151	80,808	30,608	9,108		240
11	Distribution - Station Equipment	147	2	0	11	11	0	30	11	3		0
12	Distribution - Stor Battery Equip	300,518	3,922	203	22,162	22,162	114	61,031	22,805	6,152		136
13	Distribution - Poles, Towers & Fixtures	263,626	3,634	178	19,386	19,386	100	53,407	20,093	5,705		139
14	Distribution - Overhead Conductors & Devices	53,995	765	36	3,965	3,965	20	10,926	4,126	1,201		31
15	Distribution - Underground Conduit	189,317	2,639	128	13,913	13,913	72	38,334	14,444	4,144		103
16	Distribution - Underground Conductors & Devices	41,878	607	28	3,071	3,071	16	8,464	3,206	954		25
17	Distribution - Primary Capacitors and Regulators	187,387	1,007	83	12,022	12,022	40	26,574	8,424	1,592		3,734
18	Distribution - Secondary Transformers	6,605,916	100,486	4,788	44,004	499,381	2,559	1,404,797	515,112	159,516	30,969	
19	<b>Subtotal Revenue Requirements</b>											
20		118,079,519	4,917,608	241,238	2,778,291	74,410,690	70,294,954	74,410,690	24,666,560	7,943,872	2,106,359	214,565
21	<b>Billing Units (Annual)</b>											
22	KW for Demand Classes	74,709,161.081				8,491,673.567						
23	KWH for All Other Classes	74,827,240,600	4,917,608	241,238	2,778,291	8,491,673.567	70,294,954	74,410,690	24,666,560	7,943,872	2,106,359	214,565
24	<b>Subtotal Billing Units (Annual)</b>											
25												
26	<b>Unit Costs (\$/Unit)</b>											
27	Production - Steam	1,011081	0.969479	0.969479	0.970435	0.002819	0.001761	0.915484	0.998005	0.980295	0.900855	0.862385
28	Production - Nuclear	3,252411	3,118585	3,118585	3,121656	0.009068	0.005665	2,944831	3,248768	3,207319	2,897731	2,774085
29	Production - Other Production	8,530635	8,179608	8,179608	8,187820	0.023782	0.014859	7,723740	8,521241	8,412558	7,600555	7,276014
30	Production - Other Power Supply	0.017250	0.016541	0.016541	0.016556	0.000048	0.000030	0.015620	0.017230	0.017010	0.015368	0.014714
31	Production - Curtailment Credit	0.001252	0.001202	0.001202	0.001185	0.000003	0.000002	0.001132	0.001236	0.001211	0.001061	0.001070
32	Transmission	3,689250	3,537435	3,537435	3,541036	0.010284	0.006426	3,340240	3,685238	3,638246	3,287079	3,146651
33	Distribution - Land & Land Rights	0.064933	0.061640	0.061640	0.000000	0.000190	0.000118	0.059832	0.063966	0.063170	0.000000	0.061712
34	Distribution - Structures & Improvements	0.131241	0.124585	0.124585	0.000000	0.000384	0.000239	0.120930	0.138179	0.127678	0.000000	0.124729
35	Distribution - Station Equipment	1,178568	1,118793	1,118793	0.000000	0.003453	0.002149	1,085976	1,240870	1,146569	0.000000	1,12089
36	Distribution - Stor Battery Equip	0.000432	0.000410	0.000410	0.000000	0.000001	0.000001	0.000398	0.000455	0.000421	0.000000	0.000411
37	Distribution - Poles, Towers & Fixtures	0.797532	0.841974	0.841974	0.000000	0.002610	0.001625	0.820185	0.924540	0.774371	0.000000	0.633865
38	Distribution - Overhead Conductors & Devices	0.738918	0.738918	0.738918	0.000000	0.002283	0.001421	0.711727	0.814586	0.718175	0.000000	0.648681

MFR E-66 - COST OF SERVICE STUDY - UNIT COSTS (WITH RSAM AND MDS)  
 2023 PROPOSED RATES - EQUALIZED - DETAIL  
 (\$000 WHERE APPLICABLE)

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
Line No.	Methodologies: 12CP and 1/13th, w/ MDS	TOTAL RETAIL	CILC-1D	CILC-1G	CILC-1T	GS(T)-1	GSCU-1	GSD(T)-1	GSLD(T)-1	GSLD(T)-2	GSLD(T)-3	MET
1	Distribution - Underground Conduit		0.155522	0.151142	0.000000	0.000487	0.000291	0.148828	0.167251	0.151239	0.000000	0.142878
2	Distribution - Underground Conductors & Devices		0.536566	0.530003	0.000000	0.001638	0.001020	0.515171	0.585561	0.521622	0.000000	0.479759
3	Distribution - Primary Capacitors and Regulators		0.123446	0.117185	0.000000	0.000362	0.000225	0.113749	0.129969	0.120092	0.000000	0.117321
4	Distribution - Secondary Transformers		0.204838	0.342615	0.000000	0.001416	0.000573	0.357120	0.341524	0.200404	0.000000	0.000000
5	<b>Subtotal Unit Costs (\$/Unit)</b>		20.433877	19.849295	15.838688	0.058808	0.036405	18.878964	20.883018	20.080381	14.702649	17.404163
6												
7	<b>Energy</b>											
8	<b>Revenue Requirements</b>											
9	Production - Steam	86,065	1,778	79	1,054	5,953	49	20,033	7,259	2,690	671	58
10	Production - Nuclear	741,857	15,322	683	9,085	51,314	424	172,883	62,572	23,189	5,783	502
11	Production - Other Production	240,262	4,963	221	2,943	16,618	137	55,928	20,267	7,511	1,873	163
12	Customer - Uncollectible Accounts	1,337				101		128	2	0		
13	Revenue Related	(3,016)	(63)	(3)	(38)	(208)	(2)	(701)	(254)	(95)	(24)	(2)
14	<b>Subtotal Revenue Requirements</b>	1,066,506	22,000	980	13,044	73,778	609	248,070	89,847	33,295	8,303	721
15												
16	<b>Billing Units (Annual)</b>											
17	KWh for All Rate Classes	122,936,537,769	2,561,613,635	113,196,858	1,553,730,914	8,491,673,567	70,294,954	28,599,419,503	10,381,140,127	3,876,953,698	988,893,380	84,984,384
18	<b>Subtotal Billing Units (Annual)</b>	122,936,537,769	2,561,613,635	113,196,858	1,553,730,914	8,491,673,567	70,294,954	28,599,419,503	10,381,140,127	3,876,953,698	988,893,380	84,984,384
19												
20	<b>Unit Costs (\$/Unit)</b>											
21	Production - Steam		0.000694	0.000700	0.000678	0.000701	0.000700	0.000700	0.000699	0.000694	0.000678	0.000685
22	Production - Nuclear		0.005981	0.006031	0.005947	0.006043	0.006035	0.006038	0.006028	0.005981	0.005948	0.005908
23	Production - Other Production		0.001937	0.001954	0.001894	0.001957	0.001955	0.001956	0.001952	0.001937	0.001894	0.001913
24	Customer - Uncollectible Accounts		0.000000	0.000000	0.000000	0.000012	0.000000	0.000004	0.000000	0.000000	0.000000	0.000000
25	Revenue Related		(0.000024)	(0.000024)	(0.000024)	(0.000025)	(0.000024)	(0.000025)	(0.000024)	(0.000024)	(0.000025)	(0.000024)
26	<b>Subtotal Unit Costs (\$/Unit)</b>		0.008588	0.008660	0.008395	0.008688	0.008666	0.008674	0.008655	0.008588	0.008396	0.008482
27												
28	<b>Customer</b>											
29	<b>Revenue Requirements</b>											
30	Transmission Pull-Offs	970			359						335	
31	Distribution - Meters	123,425	370	38	78	12,981	224	11,396	854	328	26	117
32	Distribution - Installation on Customer's Premises	862,736	38	10		79,946	1,406	14,162	445	29		4
33	Distribution - Services	526,343	18	6		49,236	866	8,710	264	12		
34	Customer - Meter Reading	38,337	3	0	0	3,288	82	843	24	3	0	0
35	Customer - Collections, Service and Sales	236,555	10	3	1	22,037	387	3,903	122	8	1	1
36	Customer - Miscellaneous Expenses	3,046	6	1	1	373	5	186	17	4	0	1
37	Customer - Field Collection - Late Pay Charges	(70,490)	(94)	(3)	(15)	(5,351)	(33)	(3,872)	(598)	(85)	(41)	(0)
38	Customer - Initial Connection Charges	(1,193)				(236)	(0)	(26)	(1)	(0)	(0)	(0)





MFR E-66 - COST OF SERVICE STUDY - UNIT COSTS (WITH RSAM AT  
2023 PROPOSED RATES - EQUALIZED - DETAIL  
(\$000 WHERE APPLICABLE)

(1)	(2)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)
Line No.	Methodologies: 12CP and 1/13th; w/ MDS	OL-1	OS-2	RS(T)-1	SL-1	SL-1M	SL-2	SL-2M	SST-DST	SST-TST
1	<b>Demand</b>									
2	<b>Revenue Requirements</b>									
3	Production - Steam		15	177,423		2	66	21	2	170
4	Production - Nuclear		49	570,686		7	213	67	5	546
5	Production - Other Production		129	1,496,732		17	560	176	13	1,431
6	Production - Other Power Supply		0	3,027		0	1	0	0	3
7	Production - Curtailment Credit		0	219		0	0	0	0	0
8	Transmission		56	647,260		7	242	76	6	619
9	Distribution - Land & Land Rights	21	6	13,266	93			2	14	
10	Distribution - Structures & Improvements	42	12	26,813	188	16	11	5	28	
11	Distribution - Station Equipment	374	111	240,787	1,892	141	103	44	254	
12	Distribution - Stor Battery Equip	0	0	88	1	0	0	0	0	
13	Distribution - Poles, Towers & Fixtures	283	63	182,009	1,279	106	78	33	143	
14	Distribution - Overhead Conductors & Devices	247	64	159,218	1,119	93	68	29	147	
15	Distribution - Underground Conduit	51	14	32,561	229	19	14	6	32	
16	Distribution - Underground Conductors & Devices	178	47	114,268	803	67	49	21	109	
17	Distribution - Primary Capacitors and Regulators	39	12	25,222	177	15	11	5	27	
18	Distribution - Secondary Transformers	95		137,012	464	36	26	12		
19	<b>Subtotal Revenue Requirements</b>	1,329	578	3,826,590	6,045	533	1,448	498	779	2,768
20	<b>Billing Units (Annual)</b>									
21	KW for Demand Classes								54,381	745,954
22	KWH for All Other Classes	88,618,407	9,900,507	65,559,619,173	401,610,552	32,363,616	37,661,464	17,398,842		
23	<b>Subtotal Billing Units (Annual)</b>	88,618,407	9,900,507	65,559,619,173	401,610,552	32,363,616	37,661,464	17,398,842	54,381	745,954
24	<b>Unit Costs (\$/Unit)</b>									
25	Production - Steam	0.000000	0.01543	0.002706	0.000000	0.000063	0.001760	0.001199	0.028530	0.227480
26	Production - Nuclear	0.000000	0.004963	0.008705	0.000000	0.000203	0.005662	0.003855	0.091754	0.731615
27	Production - Other Production	0.000000	0.013016	0.022830	0.000000	0.000533	0.014849	0.010111	0.240593	1.918497
28	Production - Other Power Supply	0.000000	0.000026	0.000046	0.000000	0.000001	0.000030	0.000020	0.000487	0.003883
29	Production - Curtailment Credit	0.000000	0.000002	0.000003	0.000000	0.000000	0.000002	0.000002	0.000036	0.000287
30	Transmission	0.000000	0.005629	0.009873	0.000000	0.000231	0.006422	0.004372	0.104029	0.829557
31	Distribution - Land & Land Rights	0.000233	0.000616	0.000202	0.000232	0.000239	0.000151	0.000140	0.256838	0.000000
32	Distribution - Structures & Improvements	0.000470	0.01245	0.000409	0.000469	0.000464	0.000304	0.000282	4.519111	0.000000
33	Distribution - Station Equipment	0.004223	0.011178	0.003673	0.004213	0.004345	0.002733	0.002536	4.661718	0.000000
34	Distribution - Stor Battery Equip	0.000002	0.000004	0.000001	0.000002	0.000002	0.000001	0.000001	0.001710	0.000000
35	Distribution - Poles, Towers & Fixtures	0.003192	0.006326	0.002776	0.003184	0.003284	0.002066	0.001917	2.638026	0.000000
36	Distribution - Overhead Conductors & Devices	0.002793	0.006475	0.002429	0.002785	0.002873	0.001807	0.001677	2.701045	0.000000

MFR E-66 - COST OF SERVICE STUDY - UNIT COSTS (WITH RSAM AT  
 2023 PROPOSED RATES - EQUALIZED - DETAIL  
 (\$000 WHERE APPLICABLE)

(1)	(2)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)
Line No.	Methodologies: 12CP and 1/13th; w/ MDS	OL-1	OS-2	RS(T)-1	SL-1	SL-1M	SL-2	SL-2M	SST-DST	SST-TST
1	Distribution - Underground Conduit	0.000571	0.001424	0.000497	0.000570	0.000588	0.000370	0.000343	0.593742	0.000000
2	Distribution - Underground Conductors & Devices	0.002004	0.004788	0.001743	0.001999	0.002062	0.001297	0.001204	1.997103	0.000000
3	Distribution - Primary Capacitors and Regulators	0.000442	0.001171	0.000385	0.000441	0.000455	0.000286	0.000266	0.488382	0.000000
4	Distribution - Secondary Transformers	0.001069	0.000000	0.002090	0.001156	0.001119	0.000692	0.000685	0.000000	0.000000
5	<b>Subtotal Unit Costs (\$/Unit)</b>	0.014998	0.058406	0.058368	0.015051	0.016481	0.038430	0.028610	14.323105	3.711319
6										
7	<b>Energy</b>									
8	<b>Revenue Requirements</b>									
9	Production - Steam	62	7	45,983	281	23	26	12	1	45
10	Production - Nuclear	536	58	396,361	2,423	195	228	105	8	386
11	Production - Other Production	174	19	128,362	785	63	74	34	3	125
12	Customer - Uncollectible Accounts	5		1,099	2		0	0		
13	Revenue Related	(2)	(0)	(1,609)	(10)	(1)	(1)	(0)	(0)	(2)
14	<b>Subtotal Revenue Requirements</b>	775	84	570,195	3,482	280	327	151	12	554
15										
16	<b>Billing Units (Annual)</b>									
17	KWH for All Rate Classes	88,618,407	9,900,507	65,559,619,173	401,610,552	32,363,616	37,681,464	17,398,842	1,409,941	66,034,248
18	<b>Subtotal Billing Units (Annual)</b>	88,618,407	9,900,507	65,559,619,173	401,610,552	32,363,616	37,681,464	17,398,842	1,409,941	66,034,248
19										
20	<b>Unit Costs (\$/Unit)</b>									
21	Production - Steam	0.000702	0.000685	0.000701	0.000700	0.000700	0.000700	0.000700	0.000685	0.000677
22	Production - Nuclear	0.006050	0.005904	0.006046	0.006034	0.006033	0.006038	0.006030	0.005901	0.005839
23	Production - Other Production	0.001959	0.001912	0.001958	0.001954	0.001954	0.001955	0.001953	0.001910	0.001891
24	Customer - Uncollectible Accounts	0.000057	0.000000	0.000017	0.000005	0.000000	0.000004	0.000000	0.000000	0.000000
25	Revenue Related	(0.000025)	(0.000024)	(0.000025)	(0.000024)	(0.000024)	(0.000025)	(0.000024)	(0.000024)	(0.000024)
26	<b>Subtotal Unit Costs (\$/Unit)</b>	0.008743	0.008477	0.008697	0.008669	0.008663	0.008673	0.008658	0.008471	0.008383
27										
28	<b>Customer</b>									
29	<b>Revenue Requirements</b>									
30	Transmission Pull-Offs								23	253
31	Distribution - Meters		115	96,835		7		10	16	29
32	Distribution - Installation on Customer's Premises	8,013	24	758,422		108		127	1	
33	Distribution - Services			467,086		67		78		
34	Customer - Meter Reading		1	34,087		1		3	0	0
35	Customer - Collections, Service and Sales	186	7	209,071	688	30	64	35	0	0
36	Customer - Miscellaneous Expenses	2	1	2,438	8	1	1	0	0	1
37	Customer - Field Collection - Late Pay Charges	(584)	(0)	(58,711)	(96)	(1)	(1)	(0)	(1)	(4)
38	Customer - Initial Connection Charges			(930)	(0)	(0)	(0)	(0)		



MFR E-66 - COST OF SERVICE STUDY - UNIT COSTS (WITH RSAM AT  
 2023 PROPOSED RATES - EQUALIZED - DETAIL  
 (\$000 WHERE APPLICABLE)

(1)	(2)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)
Line No.	Methodologies: 12CP and 1/13th; w/ MDS	OL-1	OS-2	RS(T)-1	SL-1	SL-1M	SL-2	SL-2M	SST-DST	SST-TST
1	Customer - Connection of Existing Acct Charges			(10,634)	(0)		(0)			
2	Customer - Reconnection Charges			(5,532)						
3	Customer - Returned Check Charges	(19)		(10,577)	(4)					
4	Customer - Current Diversion Charges			(1,286)	(0)		(0)			
5	Customer - Other Billings (Charges)	(2)	(0)	(1,768)	(6)	(0)	(1)	(0)	(0)	(0)
6	<b>Subtotal Revenue Requirements</b>	7,597	148	1,477,501	590	213	63	253	40	279
7										
8	<b>Billing Units (Annual)</b>									
9	# of Bills for Metered Classes	88,618,407	1,987	61,354,166	401,610,552	8,790	37,681,464	10,297	120	144
10	KWH for Lighting Classes	88,618,407	1,987	61,354,166	401,610,552	8,790	37,681,464	10,297	120	144
11	<b>Subtotal Billing Units (Annual)</b>									
12										
13	<b>Unit Costs (\$/Unit)</b>									
14	Transmission Pull-Offs	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	195.129776	1756.788806
15	Distribution - Meters	0.000000	58.019040	1.578295	0.000000	0.780674	0.000000	0.995136	133.169618	199.066870
16	Distribution - Installation on Customer's Premises	0.090418	12.327012	12.361384	0.000000	12.336785	0.000000	12.327716	10.945125	0.000000
17	Distribution - Services	0.000000	0.000000	7.612949	0.000000	7.597684	0.000000	7.592453	0.000000	0.000000
18	Customer - Meter Reading	0.000000	0.630673	0.555574	0.000000	0.117232	0.000000	0.254198	0.486107	0.702370
19	Customer - Collections, Service and Sales	0.002097	3.398859	3.407609	0.001714	3.400501	0.001703	3.399091	3.397449	3.397908
20	Customer - Miscellaneous Expenses	0.000024	0.509068	0.039740	0.000020	0.070722	0.000020	0.041526	3.780077	4.329096
21	Customer - Field Collection - Late Pay Charges	(0.006589)	(0.124596)	(0.973211)	(0.000238)	0.000000	(0.000029)	0.000000	(10.241102)	(27.320593)
22	Customer - Initial Connection Charges	0.000000	0.000000	(0.015164)	(0.000000)	0.000000	(0.000000)	0.000000	0.000000	0.000000
23	Customer - Connection of Existing Acct Charges	0.000000	0.000000	(0.173321)	(0.000001)	0.000000	(0.000001)	0.000000	0.000000	0.000000
24	Customer - Reconnection Charges	0.000000	0.000000	(0.090165)	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
25	Customer - Returned Check Charges	(0.000212)	0.000000	(0.172397)	(0.000011)	0.000000	0.000000	0.000000	0.000000	0.000000
26	Customer - Current Diversion Charges	0.000000	0.000000	(0.020957)	(0.000000)	0.000000	(0.000000)	0.000000	0.000000	0.000000
27	Customer - Other Billings (Charges)	(0.000018)	(0.028746)	(0.028820)	(0.000014)	(0.028760)	(0.000014)	(0.028748)	(0.028734)	(0.028738)
28	<b>Subtotal Unit Costs (\$/Unit)</b>	0.085722	74.731310	24.081516	0.001470	24.274849	0.001679	24.581372	336.638316	1936.935720
29										
30	<b>Lighting</b>									
31	<b>Revenue Requirements</b>									
32	Lighting - Street Lights & Traffic Signals				126.501		102			
33	Lighting - Outdoor	12,285								
34	<b>Subtotal Revenue Requirements</b>	12,285			126,501		102			
35										
36	<b>Billing Units (Annual)</b>									
37	Fixtures	2,455,006			8,643,869		6,939			
38	<b>Subtotal Billing Units (Annual)</b>	2,455,006			8,643,869		6,939			



**RETAIL COST OF SERVICE STUDY (WITH RSAM, MDS)**  
**COS - Compound Allocators**  
**December 2022 - Test Year**

	ALLOCATOR/ WEIGHT	CILC-1D	CILC-1G	CILC-1T	GS(T)-1	GSCU-1	GSD(T)-1	GSLD(T)-1	GSLD(T)-2	GSLD(T)-3
<b>W310-P-STEAM-12CP&amp;1/13th</b>										
External Allocator A	E106	0.015867	0.000747	0.008416	0.075956	0.000394	0.217157	0.079967	0.025194	0.005944
Weighted Factor A	W310-D	0.923077	0.923077	0.923077	0.923077	0.923077	0.923077	0.923077	0.923077	0.923077
Result A		0.014646	0.000690	0.007769	0.070113	0.000364	0.200453	0.073816	0.023256	0.005487
External Allocator B	E201	0.020611	0.000920	0.011953	0.068625	0.000569	0.232020	0.084659	0.031091	0.007633
Weighted Factor B	W310-E	0.076923	0.076923	0.076923	0.076923	0.076923	0.076923	0.076923	0.076923	0.076923
Result B		0.001585	0.000071	0.000919	0.005279	0.000044	0.017848	0.006512	0.002392	0.000587
<b>Compound Allocator - Actual</b>		0.016232	0.000761	0.008688	0.075392	0.000407	0.218300	0.080328	0.025647	0.006074
<b>W320-P-NUCL-12CP&amp;1/13th</b>										
External Allocator A	E106	0.015867	0.000747	0.008416	0.075956	0.000394	0.217157	0.079967	0.025194	0.005944
Weighted Factor A	W320-D	0.923077	0.923077	0.923077	0.923077	0.923077	0.923077	0.923077	0.923077	0.923077
Result A		0.014646	0.000690	0.007769	0.070113	0.000364	0.200453	0.073816	0.023256	0.005487
External Allocator B	E201	0.020611	0.000920	0.011953	0.068625	0.000569	0.232020	0.084659	0.031091	0.007633
Weighted Factor B	W320-E	0.076923	0.076923	0.076923	0.076923	0.076923	0.076923	0.076923	0.076923	0.076923
Result B		0.001585	0.000071	0.000919	0.005279	0.000044	0.017848	0.006512	0.002392	0.000587
<b>Compound Allocator - Actual</b>		0.016232	0.000761	0.008688	0.075392	0.000407	0.218300	0.080328	0.025647	0.006074
<b>W340-P-OTHER-12CP&amp;1/13th</b>										
External Allocator A	E106	0.015867	0.000747	0.008416	0.075956	0.000394	0.217157	0.079967	0.025194	0.005944
Weighted Factor A	W340-D	0.923077	0.923077	0.923077	0.923077	0.923077	0.923077	0.923077	0.923077	0.923077
Result A		0.014646	0.000690	0.007769	0.070113	0.000364	0.200453	0.073816	0.023256	0.005487
External Allocator B	E201	0.020611	0.000920	0.011953	0.068625	0.000569	0.232020	0.084659	0.031091	0.007633
Weighted Factor B	W340-E	0.076923	0.076923	0.076923	0.076923	0.076923	0.076923	0.076923	0.076923	0.076923
Result B		0.001585	0.000071	0.000919	0.005279	0.000044	0.017848	0.006512	0.002392	0.000587
<b>Compound Allocator - Actual</b>		0.016232	0.000761	0.008688	0.075392	0.000407	0.218300	0.080328	0.025647	0.006074
<b>W355-T-PULLOFFS-12CP</b>										
External Allocator A	E101	0.015867	0.000747	0.008416	0.075956	0.000394	0.217157	0.079967	0.025194	0.005944
Weighted Factor A	W355-D	0.998981	0.998981	0.998981	0.998981	0.998981	0.998981	0.998981	0.998981	0.998981
Result A		0.015851	0.000747	0.008408	0.075878	0.000394	0.216936	0.079885	0.025168	0.005938
External Allocator B	E301	0.000000	0.000000	0.369869	0.000000	0.000000	0.000000	0.000000	0.000000	0.344872
Weighted Factor B	W355-C	0.001019	0.001019	0.001019	0.001019	0.001019	0.001019	0.001019	0.001019	0.001019
Result B		0.000000	0.000000	0.000377	0.000000	0.000000	0.000000	0.000000	0.000000	0.000351
<b>Compound Allocator - Actual</b>		0.015851	0.000747	0.008785	0.075878	0.000394	0.216936	0.079885	0.025168	0.006289
<b>W364-D-POLES-PP</b>										

**RETAIL COST OF SERVICE STUDY (WITH RSAM, MDS)**

**COS - Compound Allocators  
December 2022 - Test Year**

	ALLOCATOR/ WEIGHT	CILC-1D	CILC-1G	CILC-1T	GS(T)-1	GSCU-1	GSD(T)-1	GSLD(T)-1	GSLD(T)-2	GSLD(T)-3
External Allocator A	E310	0.000045	0.000011	0.000000	0.092602	0.001651	0.016440	0.000520	0.000034	0.000000
Weighted Factor A	W364MDS-PC	0.197682	0.197682	0.197682	0.197682	0.197682	0.197682	0.197682	0.197682	0.197682
Result A		0.000009	0.000002	0.000000	0.018306	0.000326	0.003250	0.000103	0.000007	0.000000
External Allocator B	E104	0.014304	0.000678	0.000000	0.072269	0.000369	0.200810	0.076999	0.022797	0.000000
Weighted Factor B	W364MDS-PD	0.527207	0.527207	0.527207	0.527207	0.527207	0.527207	0.527207	0.527207	0.527207
Result B		0.007541	0.000358	0.000000	0.038101	0.000194	0.105868	0.040595	0.012019	0.000000
External Allocator C	E303	0.000035	0.000011	0.000000	0.093508	0.001667	0.016579	0.000506	0.000023	0.000000
Weighted Factor C	W364MDS-SC	0.102060	0.102060	0.102060	0.102060	0.102060	0.102060	0.102060	0.102060	0.102060
Result C		0.000004	0.000001	0.000000	0.009543	0.000170	0.001692	0.000052	0.000002	0.000000
External Allocator D	E105	0.008530	0.000682	0.000000	0.073913	0.000377	0.204882	0.074263	0.013432	0.000000
Weighted Factor D	W364MDS-SD	0.173051	0.173051	0.173051	0.173051	0.173051	0.173051	0.173051	0.173051	0.173051
Result D		0.001476	0.000118	0.000000	0.012791	0.000065	0.035420	0.012851	0.002324	0.000000
<b>Compound Allocator - Actual</b>		0.009030	0.000479	0.000000	0.078741	0.000756	0.146231	0.053600	0.014352	0.000000
<b>W365-D-OH-CONDUCT-PP</b>										
External Allocator A	E310	0.000045	0.000011	0.000000	0.092602	0.001651	0.016440	0.000520	0.000034	0.000000
Weighted Factor A	W365MDS-PC	0.595645	0.595645	0.595645	0.595645	0.595645	0.595645	0.595645	0.595645	0.595645
Result A		0.000027	0.000007	0.000000	0.055158	0.000983	0.009792	0.000310	0.000020	0.000000
External Allocator B	E104	0.014304	0.000678	0.000000	0.072269	0.000369	0.200810	0.076999	0.022797	0.000000
Weighted Factor B	W365MDS-PD	0.252966	0.252966	0.252966	0.252966	0.252966	0.252966	0.252966	0.252966	0.252966
Result B		0.003618	0.000172	0.000000	0.018282	0.000093	0.050798	0.019478	0.005767	0.000000
External Allocator C	E303	0.000035	0.000011	0.000000	0.093508	0.001667	0.016579	0.000506	0.000023	0.000000
Weighted Factor C	W365MDS-SC	0.113794	0.113794	0.113794	0.113794	0.113794	0.113794	0.113794	0.113794	0.113794
Result C		0.000004	0.000001	0.000000	0.010641	0.000190	0.001887	0.000058	0.000003	0.000000
External Allocator D	E105	0.008530	0.000682	0.000000	0.073913	0.000377	0.204882	0.074263	0.013432	0.000000
Weighted Factor D	W365MDS-SD	0.037595	0.037595	0.037595	0.037595	0.037595	0.037595	0.037595	0.037595	0.037595
Result D		0.000321	0.000026	0.000000	0.002779	0.000014	0.007695	0.002792	0.000505	0.000000
<b>Compound Allocator - Actual</b>		0.003970	0.000205	0.000000	0.068859	0.001281	0.070172	0.022637	0.006295	0.000000
<b>W366-D-JG-CONDUIT</b>										
External Allocator A	E310	0.000045	0.000011	0.000000	0.092602	0.001651	0.016440	0.000520	0.000034	0.000000
Weighted Factor A	W366MDS-PC	0.646767	0.646767	0.646767	0.646767	0.646767	0.646767	0.646767	0.646767	0.646767
Result A		0.000029	0.000007	0.000000	0.059892	0.001068	0.010633	0.000336	0.000022	0.000000
External Allocator B	E104	0.014304	0.000678	0.000000	0.072269	0.000369	0.200810	0.076999	0.022797	0.000000
Weighted Factor B	W366MDS-PD	0.230596	0.230596	0.230596	0.230596	0.230596	0.230596	0.230596	0.230596	0.230596
Result B		0.003298	0.000156	0.000000	0.016665	0.000085	0.046306	0.017756	0.005257	0.000000





**RETAIL COST OF SERVICE STUDY (WITH RSAM, MDS)**

**COS - Compound Allocators  
December 2022 - Test Year**

	ALLOCATOR/ WEIGHT	CILC-1D	CILC-1G	CILC-1T	GS(T)-1	GSCU-1	GSD(T)-1	GS(LD(T))-1	GS(LD(T))-2	GS(LD(T))-3
<b>Compound Allocator - Actual</b>										
<b>W517-P-NUCL-OPER-S&amp;E</b>										
External Allocator A	E106	0.019717	0.000887	0.011287	0.070007	0.000536	0.229219	0.083774	0.029979	0.007315
Weighted Factor A	W517-DN	0.015867	0.000747	0.008416	0.075956	0.000394	0.217157	0.079967	0.025194	0.005944
Result A		0.568276	0.000425	0.004783	0.568276	0.568276	0.123405	0.045443	0.568276	0.568276
External Allocator B	E201	0.020611	0.000920	0.011953	0.068625	0.000569	0.232020	0.084659	0.031091	0.007633
Weighted Factor B	W517-EN	0.431724	0.431724	0.431724	0.431724	0.431724	0.431724	0.431724	0.431724	0.431724
Result B		0.008898	0.000397	0.005160	0.029627	0.000246	0.100168	0.036549	0.013423	0.003296
<b>Compound Allocator - Actual</b>										
<b>W519-P-NUCL-COOLANTS</b>										
External Allocator A	E106	0.015867	0.000747	0.008416	0.075956	0.000394	0.217157	0.079967	0.025194	0.005944
Weighted Factor A	W519-D	0.427750	0.000320	0.003600	0.032490	0.000169	0.092889	0.034206	0.010777	0.002542
Result A		0.006787	0.000643	0.007239	0.065333	0.000339	0.186788	0.068784	0.021670	0.005113
External Allocator B	E201	0.020611	0.000920	0.011953	0.068625	0.000569	0.232020	0.084659	0.031091	0.007633
Weighted Factor B	W519-E	0.572250	0.572250	0.572250	0.572250	0.572250	0.572250	0.572250	0.572250	0.572250
Result B		0.111795	0.000526	0.006840	0.039271	0.000326	0.132773	0.048446	0.017792	0.004368
<b>Compound Allocator - Actual</b>										
<b>W520-P-NUCL-STEAM-EXP</b>										
External Allocator A	E106	0.015867	0.000747	0.008416	0.075956	0.000394	0.217157	0.079967	0.025194	0.005944
Weighted Factor A	W520-D	0.860153	0.860153	0.860153	0.860153	0.860153	0.860153	0.860153	0.860153	0.860153
Result A		0.013648	0.000643	0.007239	0.065333	0.000339	0.186788	0.068784	0.021670	0.005113
External Allocator B	E201	0.020611	0.000920	0.011953	0.068625	0.000569	0.232020	0.084659	0.031091	0.007633
Weighted Factor B	W520-E	0.139847	0.139847	0.139847	0.139847	0.139847	0.139847	0.139847	0.139847	0.139847
Result B		0.002882	0.000129	0.001672	0.009697	0.000080	0.032447	0.011839	0.004348	0.001068
<b>Compound Allocator - Actual</b>										
<b>W523-P-NUCL-ELECT-EXP</b>										
External Allocator A	E106	0.015867	0.000747	0.008416	0.075956	0.000394	0.217157	0.079967	0.025194	0.005944
Weighted Factor A	W523-D	0.002102	0.000002	0.000018	0.002102	0.002102	0.002102	0.002102	0.002102	0.002102
Result A		0.000033	0.000002	0.000018	0.000160	0.000001	0.000456	0.000168	0.000053	0.000012
External Allocator B	E201	0.020611	0.000920	0.011953	0.068625	0.000569	0.232020	0.084659	0.031091	0.007633
Weighted Factor B	W523-E	0.997898	0.997898	0.997898	0.997898	0.997898	0.997898	0.997898	0.997898	0.997898
Result B		0.020568	0.000918	0.011928	0.068481	0.000568	0.231532	0.084481	0.031025	0.007617

**RETAIL COST OF SERVICE STUDY (WITH RSAM, MDS)**

**COS - Compound Allocators  
December 2022 - Test Year**

	ALLOCATOR/ WEIGHT	CILC-1D	CILC-1G	CILC-1T	GS(T)-1	GSCU-1	GSD(T)-1	GSLD(T)-1	GSLD(T)-2	GSLD(T)-3
<b>Compound Allocator - Actual</b>										
		0.020602	0.000919	0.011946	0.068641	0.000569	0.231989	0.084649	0.031078	0.007630
<b>W528-P-NUCL-MAINT-S&amp;E</b>										
External Allocator A		0.015867	0.000747	0.008416	0.075956	0.000394	0.217157	0.079967	0.025194	0.006944
Weighted Factor A		0.022437	0.022437	0.022437	0.022437	0.022437	0.022437	0.022437	0.022437	0.022437
Result A		0.000356	0.000017	0.000189	0.001704	0.000009	0.004872	0.001794	0.000565	0.000133
External Allocator B		0.020611	0.000920	0.011953	0.068625	0.000569	0.232020	0.084659	0.031091	0.007633
Weighted Factor B		0.977563	0.977563	0.977563	0.977563	0.977563	0.977563	0.977563	0.977563	0.977563
Result B		0.020149	0.000899	0.011685	0.067085	0.000556	0.226814	0.082759	0.030393	0.007462
<b>Compound Allocator - Actual</b>										
		0.020505	0.000916	0.011874	0.068790	0.000565	0.231686	0.084553	0.030958	0.007596
<b>W546-P-OTHER-OPER-S&amp;E</b>										
External Allocator A		0.015867	0.000747	0.008416	0.075956	0.000394	0.217157	0.079967	0.025194	0.006944
Weighted Factor A		0.508651	0.508651	0.508651	0.508651	0.508651	0.508651	0.508651	0.508651	0.508651
Result A		0.008071	0.000380	0.004281	0.038635	0.000200	0.110457	0.040675	0.012815	0.003023
External Allocator B		0.020611	0.000920	0.011953	0.068625	0.000569	0.232020	0.084659	0.031091	0.007633
Weighted Factor B		0.491349	0.491349	0.491349	0.491349	0.491349	0.491349	0.491349	0.491349	0.491349
Result B		0.010127	0.000452	0.005873	0.033719	0.000280	0.114003	0.041597	0.015276	0.003751
<b>Compound Allocator - Actual</b>										
		0.018198	0.000832	0.010154	0.072354	0.000480	0.224460	0.082272	0.028091	0.006774
<b>W548-P-OTHER-OPER-GENER</b>										
External Allocator A		0.015867	0.000747	0.008416	0.075956	0.000394	0.217157	0.079967	0.025194	0.006944
Weighted Factor A		0.432647	0.432647	0.432647	0.432647	0.432647	0.432647	0.432647	0.432647	0.432647
Result A		0.006865	0.000323	0.003641	0.032862	0.000170	0.093952	0.034597	0.010900	0.002572
External Allocator B		0.020611	0.000920	0.011953	0.068625	0.000569	0.232020	0.084659	0.031091	0.007633
Weighted Factor B		0.567353	0.567353	0.567353	0.567353	0.567353	0.567353	0.567353	0.567353	0.567353
Result B		0.011694	0.000522	0.006782	0.038835	0.000323	0.131637	0.048031	0.017639	0.004331
<b>Compound Allocator - Actual</b>										
		0.018559	0.000845	0.010423	0.071797	0.000493	0.225590	0.082629	0.028539	0.006902
<b>W551-P-OTHER-MAINT-S&amp;E</b>										
External Allocator A		0.015867	0.000747	0.008416	0.075956	0.000394	0.217157	0.079967	0.025194	0.006944
Weighted Factor A		0.433397	0.433397	0.433397	0.433397	0.433397	0.433397	0.433397	0.433397	0.433397
Result A		0.006877	0.000324	0.003648	0.032919	0.000171	0.094115	0.034657	0.010919	0.002576
External Allocator B		0.020611	0.000920	0.011953	0.068625	0.000569	0.232020	0.084659	0.031091	0.007633
Weighted Factor B		0.566603	0.566603	0.566603	0.566603	0.566603	0.566603	0.566603	0.566603	0.566603
Result B		0.011679	0.000521	0.006773	0.038883	0.000323	0.131463	0.047968	0.017616	0.004325
<b>Compound Allocator - Actual</b>										
		0.018555	0.000845	0.010420	0.071802	0.000493	0.225578	0.082625	0.028535	0.006901



**RETAIL COST OF SERVICE STUDY (WITH RSAM, MDS)**  
**COS - Compound Allocators**  
**December 2022 - Test Year**

	ALLOCATOR/ WEIGHT	CILC-1D	CILC-1G	CILC-1T	GS(T)-1	GSCU-1	GSD(T)-1	GS(DT)-1	GS(DT)-2	GS(DT)-3
<b>W583-93-D-OH-LINE-EXP</b>										
External Allocator A		0.014304	0.000678	0.000000	0.072269	0.000369	0.200810	0.076999	0.022797	0.000000
Weighted Factor A		0.850356	0.850356	0.850356	0.850356	0.850356	0.850356	0.850356	0.850356	0.850356
Result A		0.012164	0.000577	0.000000	0.061454	0.000313	0.170760	0.065477	0.018386	0.000000
External Allocator B		0.008530	0.000682	0.000000	0.073913	0.000377	0.204682	0.074263	0.013432	0.000000
Weighted Factor B		0.105869	0.105869	0.105869	0.105869	0.105869	0.105869	0.105869	0.105869	0.105869
Result B		0.000903	0.000072	0.000000	0.007825	0.000040	0.021670	0.007862	0.001422	0.000000
External Allocator C		0.000035	0.000011	0.000000	0.093508	0.001667	0.016579	0.000506	0.000023	0.000000
Weighted Factor C		0.043775	0.043775	0.043775	0.043775	0.043775	0.043775	0.043775	0.043775	0.043775
Result C		0.000002	0.000000	0.000000	0.004093	0.000073	0.000726	0.000022	0.000001	0.000000
<b>Compound Allocator - Actual</b>		<b>0.013068</b>	<b>0.000649</b>	<b>0.000000</b>	<b>0.073373</b>	<b>0.000426</b>	<b>0.193155</b>	<b>0.073361</b>	<b>0.020809</b>	<b>0.000000</b>
<b>W584-94-D-LUG-LINE-EXP</b>										
External Allocator A		0.014304	0.000678	0.000000	0.072269	0.000369	0.200810	0.076999	0.022797	0.000000
Weighted Factor A		0.741357	0.741357	0.741357	0.741357	0.741357	0.741357	0.741357	0.741357	0.741357
Result A		0.010605	0.000503	0.000000	0.053577	0.000273	0.148872	0.057084	0.016901	0.000000
External Allocator B		0.008530	0.000682	0.000000	0.073913	0.000377	0.204682	0.074263	0.013432	0.000000
Weighted Factor B		0.092758	0.092758	0.092758	0.092758	0.092758	0.092758	0.092758	0.092758	0.092758
Result B		0.000791	0.000063	0.000000	0.006856	0.000035	0.018986	0.006888	0.001246	0.000000
External Allocator C		0.000035	0.000011	0.000000	0.093508	0.001667	0.016579	0.000506	0.000023	0.000000
Weighted Factor C		0.165885	0.165885	0.165885	0.165885	0.165885	0.165885	0.165885	0.165885	0.165885
Result C		0.000006	0.000002	0.000000	0.015512	0.000277	0.002750	0.000084	0.000004	0.000000
<b>Compound Allocator - Actual</b>		<b>0.011401</b>	<b>0.000568</b>	<b>0.000000</b>	<b>0.075945</b>	<b>0.000565</b>	<b>0.170608</b>	<b>0.064056</b>	<b>0.018151</b>	<b>0.000000</b>

**RETAIL COST OF SERVICE STUDY (WITH RSAM, MDS)**  
**COS - Compound Allocators**  
 December 2022 - Test Year

	MET	OL-1	OS-2	RS(T)-1	SL-1	SL-1M	SL-2	SL-2M	SST-DST	SST-TST
<b>W310-P-STEAM-12CP&amp;1/13th</b>										
External Allocator A	0.000597	0.000000	0.000049	0.568933	0.000000	0.000005	0.000214	0.000012	0.000005	0.000544
Weighted Factor A	0.923077	0.923077	0.923077	0.923077	0.923077	0.923077	0.923077	0.923077	0.923077	0.923077
Result A	0.000551	0.000000	0.000046	0.525169	0.000000	0.000005	0.000197	0.000011	0.000005	0.000502
External Allocator B	0.000682	0.000743	0.000080	0.535616	0.003712	0.000218	0.000309	0.000025	0.000011	0.000522
Weighted Factor B	0.076923	0.076923	0.076923	0.076923	0.076923	0.076923	0.076923	0.076923	0.076923	0.076923
Result B	0.000052	0.000057	0.000006	0.041201	0.000286	0.000017	0.000024	0.000002	0.000001	0.000040
<b>Compound Allocator - Actual</b>	<b>0.000603</b>	<b>0.000057</b>	<b>0.000052</b>	<b>0.566370</b>	<b>0.000286</b>	<b>0.000022</b>	<b>0.000221</b>	<b>0.000013</b>	<b>0.000006</b>	<b>0.000542</b>
<b>W320-P-NUCL-12CP&amp;1/13th</b>										
External Allocator A	0.000597	0.000000	0.000049	0.568933	0.000000	0.000005	0.000214	0.000012	0.000005	0.000544
Weighted Factor A	0.923077	0.923077	0.923077	0.923077	0.923077	0.923077	0.923077	0.923077	0.923077	0.923077
Result A	0.000551	0.000000	0.000046	0.525169	0.000000	0.000005	0.000197	0.000011	0.000005	0.000502
External Allocator B	0.000682	0.000743	0.000080	0.535616	0.003712	0.000218	0.000309	0.000025	0.000011	0.000522
Weighted Factor B	0.076923	0.076923	0.076923	0.076923	0.076923	0.076923	0.076923	0.076923	0.076923	0.076923
Result B	0.000052	0.000057	0.000006	0.041201	0.000286	0.000017	0.000024	0.000002	0.000001	0.000040
<b>Compound Allocator - Actual</b>	<b>0.000603</b>	<b>0.000057</b>	<b>0.000052</b>	<b>0.566370</b>	<b>0.000286</b>	<b>0.000022</b>	<b>0.000221</b>	<b>0.000013</b>	<b>0.000006</b>	<b>0.000542</b>
<b>W340-P-OTHER-12CP&amp;1/13th</b>										
External Allocator A	0.000597	0.000000	0.000049	0.568933	0.000000	0.000005	0.000214	0.000012	0.000005	0.000544
Weighted Factor A	0.923077	0.923077	0.923077	0.923077	0.923077	0.923077	0.923077	0.923077	0.923077	0.923077
Result A	0.000551	0.000000	0.000046	0.525169	0.000000	0.000005	0.000197	0.000011	0.000005	0.000502
External Allocator B	0.000682	0.000743	0.000080	0.535616	0.003712	0.000218	0.000309	0.000025	0.000011	0.000522
Weighted Factor B	0.076923	0.076923	0.076923	0.076923	0.076923	0.076923	0.076923	0.076923	0.076923	0.076923
Result B	0.000052	0.000057	0.000006	0.041201	0.000286	0.000017	0.000024	0.000002	0.000001	0.000040
<b>Compound Allocator - Actual</b>	<b>0.000603</b>	<b>0.000057</b>	<b>0.000052</b>	<b>0.566370</b>	<b>0.000286</b>	<b>0.000022</b>	<b>0.000221</b>	<b>0.000013</b>	<b>0.000006</b>	<b>0.000542</b>
<b>W355-T-PULLOFFS-12CP</b>										
External Allocator A	0.000597	0.000000	0.000049	0.568933	0.000000	0.000005	0.000214	0.000012	0.000005	0.000544
Weighted Factor A	0.998981	0.998981	0.998981	0.998981	0.998981	0.998981	0.998981	0.998981	0.998981	0.998981
Result A	0.000596	0.000000	0.000049	0.568353	0.000000	0.000005	0.000213	0.000012	0.000005	0.000544
External Allocator B	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.261084
Weighted Factor B	0.001019	0.001019	0.001019	0.001019	0.001019	0.001019	0.001019	0.001019	0.001019	0.001019
Result B	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000025	0.000266
<b>Compound Allocator - Actual</b>	<b>0.000596</b>	<b>0.000000</b>	<b>0.000049</b>	<b>0.568353</b>	<b>0.000000</b>	<b>0.000005</b>	<b>0.000213</b>	<b>0.000012</b>	<b>0.000006</b>	<b>0.000809</b>
<b>W364-D-POLES-PP</b>										

**RETAIL COST OF SERVICE STUDY (WITH RSAM, MDS)**  
**COS - Compound Allocators**  
**December 2022 - Test Year**

	MET	OL-1	OS-2	RS(T)-1	SL-1	SL-1M	SL-2	SL-2M	SST-DST	SST-TST
External Allocator A	0.000005	0.009595	0.000029	0.878828	0.000000	0.000106	0.000000	0.000134	0.000002	0.000000
Weighted Factor A	0.197682	0.197682	0.197682	0.197682	0.197682	0.197682	0.197682	0.197682	0.197682	0.197682
Result A	0.000001	0.001897	0.000006	0.173728	0.000000	0.000021	0.000000	0.000026	0.000000	0.000000
External Allocator B	0.000608	0.000966	0.000280	0.603885	0.004825	0.000291	0.000257	0.000019	0.000643	0.000000
Weighted Factor B	0.527207	0.527207	0.527207	0.527207	0.527207	0.527207	0.527207	0.527207	0.527207	0.527207
Result B	0.000321	0.000509	0.000148	0.318372	0.002544	0.000153	0.000136	0.000010	0.000339	0.000000
External Allocator C	0.000000	0.000000	0.000000	0.887428	0.000000	0.000107	0.000000	0.000135	0.000000	0.000000
Weighted Factor C	0.102060	0.102060	0.102060	0.102060	0.102060	0.102060	0.102060	0.102060	0.102060	0.102060
Result C	0.000000	0.000000	0.000000	0.090571	0.000000	0.000011	0.000000	0.000014	0.000000	0.000000
External Allocator D	0.000000	0.000988	0.000000	0.617619	0.004934	0.000297	0.000283	0.000020	0.000000	0.000000
Weighted Factor D	0.173051	0.173051	0.173051	0.173051	0.173051	0.173051	0.173051	0.173051	0.173051	0.173051
Result D	0.000000	0.000171	0.000000	0.106880	0.000854	0.000051	0.000046	0.000003	0.000000	0.000000
<b>Compound Allocator - Actual</b>	<b>0.000321</b>	<b>0.002577</b>	<b>0.000153</b>	<b>0.689551</b>	<b>0.003398</b>	<b>0.000236</b>	<b>0.000181</b>	<b>0.000054</b>	<b>0.000339</b>	<b>0.000000</b>
<b>W365-D-OH-CONDUCT-PP</b>										
External Allocator A	0.000005	0.009595	0.000029	0.878828	0.000000	0.000106	0.000000	0.000134	0.000002	0.000000
Weighted Factor A	0.595645	0.595645	0.595645	0.595645	0.595645	0.595645	0.595645	0.595645	0.595645	0.595645
Result A	0.000003	0.005715	0.000017	0.523470	0.000000	0.000063	0.000000	0.000080	0.000001	0.000000
External Allocator B	0.000608	0.000966	0.000280	0.603885	0.004825	0.000291	0.000257	0.000019	0.000643	0.000000
Weighted Factor B	0.252966	0.252966	0.252966	0.252966	0.252966	0.252966	0.252966	0.252966	0.252966	0.252966
Result B	0.000154	0.000244	0.000071	0.152762	0.001220	0.000074	0.000065	0.000005	0.000163	0.000000
External Allocator C	0.000000	0.000000	0.000000	0.887428	0.000000	0.000107	0.000000	0.000135	0.000000	0.000000
Weighted Factor C	0.113794	0.113794	0.113794	0.113794	0.113794	0.113794	0.113794	0.113794	0.113794	0.113794
Result C	0.000000	0.000000	0.000000	0.109984	0.000000	0.000012	0.000000	0.000015	0.000000	0.000000
External Allocator D	0.000000	0.000988	0.000000	0.617619	0.004934	0.000297	0.000263	0.000020	0.000000	0.000000
Weighted Factor D	0.037595	0.037595	0.037595	0.037595	0.037595	0.037595	0.037595	0.037595	0.037595	0.037595
Result D	0.000000	0.000037	0.000000	0.023219	0.000186	0.000011	0.000010	0.000001	0.000000	0.000000
<b>Compound Allocator - Actual</b>	<b>0.000157</b>	<b>0.005897</b>	<b>0.000088</b>	<b>0.800435</b>	<b>0.001406</b>	<b>0.000160</b>	<b>0.000075</b>	<b>0.000101</b>	<b>0.000164</b>	<b>0.000000</b>
<b>W366-D-LUG-CONDUIT</b>										
External Allocator A	0.000005	0.009595	0.000029	0.878828	0.000000	0.000106	0.000000	0.000134	0.000002	0.000000
Weighted Factor A	0.646767	0.646767	0.646767	0.646767	0.646767	0.646767	0.646767	0.646767	0.646767	0.646767
Result A	0.000003	0.006206	0.000019	0.568397	0.000000	0.000068	0.000000	0.000087	0.000001	0.000000
External Allocator B	0.000608	0.000966	0.000280	0.603885	0.004825	0.000291	0.000257	0.000019	0.000643	0.000000
Weighted Factor B	0.230596	0.230596	0.230596	0.230596	0.230596	0.230596	0.230596	0.230596	0.230596	0.230596
Result B	0.000140	0.000223	0.000065	0.139253	0.001113	0.000067	0.000059	0.000004	0.000148	0.000000



**RETAIL COST OF SERVICE STUDY (WITH RSAM, MDS)**  
**COS - Compound Allocators**  
**December 2022 - Test Year**

	MET	OL-1	OS-2	RS(T)-1	SL-1	SL-1M	SL-2	SL-2M	SST-DST	SST-TST
Result D	0.000000	0.000234	0.000000	0.331491	0.001266	0.000071	0.000062	0.000005	0.000000	0.000000
<b>Compound Allocator - Actual</b>	<b>0.000061</b>	<b>0.000369</b>	<b>0.000028</b>	<b>0.789104</b>	<b>0.001754</b>	<b>0.000149</b>	<b>0.000088</b>	<b>0.000067</b>	<b>0.000065</b>	<b>0.000000</b>
<b>W500-P-STEAM-OPER-S&amp;E</b>										
External Allocator A	0.000597	0.000000	0.000049	0.568933	0.000000	0.000005	0.000214	0.000012	0.000005	0.000544
Weighted Factor A	0.255027	0.255027	0.255027	0.255027	0.255027	0.255027	0.255027	0.255027	0.255027	0.255027
Result A	0.000152	0.000000	0.000013	0.145093	0.000000	0.000001	0.000054	0.000003	0.000001	0.000139
External Allocator B	0.000682	0.000743	0.000080	0.535616	0.003712	0.000218	0.000309	0.000025	0.000011	0.000522
Weighted Factor B	0.744973	0.744973	0.744973	0.744973	0.744973	0.744973	0.744973	0.744973	0.744973	0.744973
Result B	0.000508	0.000554	0.000059	0.399020	0.002766	0.000162	0.000230	0.000018	0.000008	0.000389
<b>Compound Allocator - Actual</b>	<b>0.000661</b>	<b>0.000554</b>	<b>0.000072</b>	<b>0.544113</b>	<b>0.002766</b>	<b>0.000164</b>	<b>0.000285</b>	<b>0.000021</b>	<b>0.000010</b>	<b>0.000528</b>
<b>W502-P-STEAM-EXP</b>										
External Allocator A	0.000597	0.000000	0.000049	0.568933	0.000000	0.000005	0.000214	0.000012	0.000005	0.000544
Weighted Factor A	0.313393	0.313393	0.313393	0.313393	0.313393	0.313393	0.313393	0.313393	0.313393	0.313393
Result A	0.000187	0.000000	0.000015	0.178299	0.000000	0.000002	0.000067	0.000004	0.000002	0.000171
External Allocator B	0.000682	0.000743	0.000080	0.535616	0.003712	0.000218	0.000309	0.000025	0.000011	0.000522
Weighted Factor B	0.686607	0.686607	0.686607	0.686607	0.686607	0.686607	0.686607	0.686607	0.686607	0.686607
Result B	0.000469	0.000510	0.000055	0.367758	0.002549	0.000150	0.000212	0.000017	0.000008	0.000358
<b>Compound Allocator - Actual</b>	<b>0.000656</b>	<b>0.000510</b>	<b>0.000070</b>	<b>0.546057</b>	<b>0.002549</b>	<b>0.000151</b>	<b>0.000279</b>	<b>0.000021</b>	<b>0.000009</b>	<b>0.000529</b>
<b>W505-P-STEAM-ELECT-EXP</b>										
External Allocator A	0.000597	0.000000	0.000049	0.568933	0.000000	0.000005	0.000214	0.000012	0.000005	0.000544
Weighted Factor A	0.550732	0.550732	0.550732	0.550732	0.550732	0.550732	0.550732	0.550732	0.550732	0.550732
Result A	0.000329	0.000000	0.000027	0.313329	0.000000	0.000003	0.000118	0.000006	0.000003	0.000300
External Allocator B	0.000682	0.000743	0.000080	0.535616	0.003712	0.000218	0.000309	0.000025	0.000011	0.000522
Weighted Factor B	0.449268	0.449268	0.449268	0.449268	0.449268	0.449268	0.449268	0.449268	0.449268	0.449268
Result B	0.000307	0.000334	0.000036	0.240635	0.001668	0.000098	0.000139	0.000011	0.000005	0.000235
<b>Compound Allocator - Actual</b>	<b>0.000635</b>	<b>0.000334</b>	<b>0.000063</b>	<b>0.553965</b>	<b>0.001668</b>	<b>0.000101</b>	<b>0.000256</b>	<b>0.000017</b>	<b>0.000008</b>	<b>0.000534</b>
<b>W510-P-STEAM-MAINT-S&amp;E</b>										
External Allocator A	0.000597	0.000000	0.000049	0.568933	0.000000	0.000005	0.000214	0.000012	0.000005	0.000544
Weighted Factor A	0.188451	0.188451	0.188451	0.188451	0.188451	0.188451	0.188451	0.188451	0.188451	0.188451
Result A	0.000112	0.000000	0.000009	0.107216	0.000000	0.000001	0.000040	0.000002	0.000001	0.000103
External Allocator B	0.000682	0.000743	0.000080	0.535616	0.003712	0.000218	0.000309	0.000025	0.000011	0.000522
Weighted Factor B	0.811549	0.811549	0.811549	0.811549	0.811549	0.811549	0.811549	0.811549	0.811549	0.811549
Result B	0.000554	0.000603	0.000065	0.434679	0.003013	0.000177	0.000251	0.000020	0.000009	0.000424

**RETAIL COST OF SERVICE STUDY (WITH RSAM, MDS)**  
**COS - Compound Allocators**  
**December 2022 - Test Year**

	MET	OL-1	OS-2	RS(T)-1	SL-1	SL-1M	SL-2	SL-2M	SST-DST	SST-TST
<b>Compound Allocator - Actual</b>	0.000666	0.000603	0.000074	0.541895	0.003013	0.000178	0.000291	0.000022	0.000010	0.000526
<b>W517-P-NUCL-OPER-S&amp;E</b>										
External Allocator A	0.000597	0.000000	0.000049	0.568933	0.000000	0.000005	0.000214	0.000012	0.000005	0.000544
Weighted Factor A	0.568276	0.568276	0.568276	0.568276	0.568276	0.568276	0.568276	0.568276	0.568276	0.568276
Result A	0.000339	0.000000	0.000028	0.323311	0.000000	0.000003	0.000121	0.000007	0.000003	0.000309
External Allocator B	0.000682	0.000743	0.000080	0.535616	0.003712	0.000218	0.000309	0.000025	0.000011	0.000622
Weighted Factor B	0.431724	0.431724	0.431724	0.431724	0.431724	0.431724	0.431724	0.431724	0.431724	0.431724
Result B	0.000295	0.000321	0.000034	0.231238	0.001603	0.000094	0.000133	0.000011	0.000005	0.000225
<b>Compound Allocator - Actual</b>	0.000634	0.000321	0.000062	0.554549	0.001603	0.000097	0.000255	0.000017	0.000008	0.000535
<b>W519-P-NUCL-COOLANTS</b>										
External Allocator A	0.000597	0.000000	0.000049	0.568933	0.000000	0.000005	0.000214	0.000012	0.000005	0.000544
Weighted Factor A	0.427750	0.427750	0.427750	0.427750	0.427750	0.427750	0.427750	0.427750	0.427750	0.427750
Result A	0.000255	0.000000	0.000021	0.243361	0.000000	0.000002	0.000091	0.000005	0.000002	0.000233
External Allocator B	0.000682	0.000743	0.000080	0.535616	0.003712	0.000218	0.000309	0.000025	0.000011	0.000622
Weighted Factor B	0.572250	0.572250	0.572250	0.572250	0.572250	0.572250	0.572250	0.572250	0.572250	0.572250
Result B	0.000391	0.000425	0.000046	0.306506	0.002124	0.000125	0.000177	0.000014	0.000006	0.000299
<b>Compound Allocator - Actual</b>	0.000646	0.000425	0.000067	0.549867	0.002124	0.000127	0.000268	0.000019	0.000009	0.000631
<b>W520-P-NUCL-STEAM-EXP</b>										
External Allocator A	0.000597	0.000000	0.000049	0.568933	0.000000	0.000005	0.000214	0.000012	0.000005	0.000544
Weighted Factor A	0.860153	0.860153	0.860153	0.860153	0.860153	0.860153	0.860153	0.860153	0.860153	0.860153
Result A	0.000513	0.000000	0.000042	0.489389	0.000000	0.000005	0.000184	0.000010	0.000004	0.000468
External Allocator B	0.000682	0.000743	0.000080	0.535616	0.003712	0.000218	0.000309	0.000025	0.000011	0.000622
Weighted Factor B	0.139847	0.139847	0.139847	0.139847	0.139847	0.139847	0.139847	0.139847	0.139847	0.139847
Result B	0.000095	0.000104	0.000011	0.074904	0.000519	0.000030	0.000043	0.000003	0.000002	0.000073
<b>Compound Allocator - Actual</b>	0.000609	0.000104	0.000054	0.564273	0.000519	0.000035	0.000227	0.000013	0.000006	0.000541
<b>W523-P-NUCL-ELECT-EXP</b>										
External Allocator A	0.000597	0.000000	0.000049	0.568933	0.000000	0.000005	0.000214	0.000012	0.000005	0.000544
Weighted Factor A	0.002102	0.002102	0.002102	0.002102	0.002102	0.002102	0.002102	0.002102	0.002102	0.002102
Result A	0.000001	0.000000	0.000000	0.001196	0.000000	0.000000	0.000000	0.000000	0.000000	0.000001
External Allocator B	0.000682	0.000743	0.000080	0.535616	0.003712	0.000218	0.000309	0.000025	0.000011	0.000622
Weighted Factor B	0.997898	0.997898	0.997898	0.997898	0.997898	0.997898	0.997898	0.997898	0.997898	0.997898
Result B	0.000681	0.000742	0.000079	0.534490	0.003705	0.000217	0.000308	0.000025	0.000011	0.000521

**RETAIL COST OF SERVICE STUDY (WITH RSAM, MDS)**  
**COS - Compound Allocators**  
 December 2022 - Test Year

	MET	OL-1	OS-2	RS(T)-1	SL-1	SL-1M	SL-2	SL-2M	SST-DST	SST-TST
<b>Compound Allocator - Actual</b>	0.000682	0.000742	0.000079	0.535686	0.003705	0.000217	0.000309	0.000025	0.000011	0.000522
<b>W528-P-NUCL-MAINT-S&amp;E</b>										
External Allocator A	0.000597	0.000000	0.000049	0.568933	0.000000	0.000005	0.000214	0.000012	0.000005	0.000544
Weighted Factor A	0.022437	0.022437	0.022437	0.022437	0.022437	0.022437	0.022437	0.022437	0.022437	0.022437
Result A	0.000013	0.000000	0.000001	0.012765	0.000000	0.000000	0.000005	0.000000	0.000000	0.000012
External Allocator B	0.000682	0.000743	0.000080	0.535616	0.003712	0.000218	0.000309	0.000025	0.000011	0.000522
Weighted Factor B	0.977563	0.977563	0.977563	0.977563	0.977563	0.977563	0.977563	0.977563	0.977563	0.977563
Result B	0.000667	0.000727	0.000078	0.523598	0.003629	0.000213	0.000302	0.000024	0.000011	0.000510
<b>Compound Allocator - Actual</b>	0.000681	0.000727	0.000079	0.536364	0.003629	0.000213	0.000307	0.000024	0.000011	0.000523
<b>W546-P-OTHER-OPER-S&amp;E</b>										
External Allocator A	0.000597	0.000000	0.000049	0.568933	0.000000	0.000005	0.000214	0.000012	0.000005	0.000544
Weighted Factor A	0.508651	0.508651	0.508651	0.508651	0.508651	0.508651	0.508651	0.508651	0.508651	0.508651
Result A	0.000304	0.000000	0.000025	0.289388	0.000000	0.000003	0.000109	0.000006	0.000003	0.000277
External Allocator B	0.000682	0.000743	0.000080	0.535616	0.003712	0.000218	0.000309	0.000025	0.000011	0.000522
Weighted Factor B	0.491349	0.491349	0.491349	0.491349	0.491349	0.491349	0.491349	0.491349	0.491349	0.491349
Result B	0.000335	0.000365	0.000039	0.263175	0.001824	0.000107	0.000152	0.000012	0.000006	0.000257
<b>Compound Allocator - Actual</b>	0.000639	0.000365	0.000064	0.552563	0.001824	0.000110	0.000260	0.000018	0.000008	0.000533
<b>W548-P-OTHER-OPER-GENER</b>										
External Allocator A	0.000597	0.000000	0.000049	0.568933	0.000000	0.000005	0.000214	0.000012	0.000005	0.000544
Weighted Factor A	0.432647	0.432647	0.432647	0.432647	0.432647	0.432647	0.432647	0.432647	0.432647	0.432647
Result A	0.000258	0.000000	0.000021	0.246147	0.000000	0.000002	0.000092	0.000005	0.000002	0.000235
External Allocator B	0.000682	0.000743	0.000080	0.535616	0.003712	0.000218	0.000309	0.000025	0.000011	0.000522
Weighted Factor B	0.567353	0.567353	0.567353	0.567353	0.567353	0.567353	0.567353	0.567353	0.567353	0.567353
Result B	0.000387	0.000422	0.000045	0.303883	0.002106	0.000124	0.000175	0.000014	0.000006	0.000296
<b>Compound Allocator - Actual</b>	0.000645	0.000422	0.000066	0.550030	0.002106	0.000126	0.000268	0.000019	0.000009	0.000532
<b>W551-P-OTHER-MAINT-S&amp;E</b>										
External Allocator A	0.000597	0.000000	0.000049	0.568933	0.000000	0.000005	0.000214	0.000012	0.000005	0.000544
Weighted Factor A	0.433397	0.433397	0.433397	0.433397	0.433397	0.433397	0.433397	0.433397	0.433397	0.433397
Result A	0.000259	0.000000	0.000021	0.246574	0.000000	0.000002	0.000093	0.000005	0.000002	0.000236
External Allocator B	0.000682	0.000743	0.000080	0.535616	0.003712	0.000218	0.000309	0.000025	0.000011	0.000522
Weighted Factor B	0.566603	0.566603	0.566603	0.566603	0.566603	0.566603	0.566603	0.566603	0.566603	0.566603
Result B	0.000387	0.000421	0.000045	0.303482	0.002103	0.000123	0.000175	0.000014	0.000006	0.000296
<b>Compound Allocator - Actual</b>	0.000645	0.000421	0.000066	0.550065	0.002103	0.000126	0.000268	0.000019	0.000009	0.000532

**RETAIL COST OF SERVICE STUDY (WITH RSAM, MDS)**  
**COS - Compound Allocators**  
**December 2022 - Test Year**

	MET	OL-1	OS-2	RS(T)-1	SL-1	SL-1M	SL-2	SL-2M	SST-DST	SST-TST
<b>W583-93-D-OH-LINE-EXP</b>										
External Allocator A	0.000608	0.000966	0.000280	0.603885	0.004825	0.000291	0.000257	0.000019	0.000643	0.000000
Weighted Factor A	0.850356	0.850356	0.850356	0.850356	0.850356	0.850356	0.850356	0.850356	0.850356	0.850356
Result A	0.000517	0.000821	0.000238	0.513517	0.004103	0.000247	0.000219	0.000016	0.000547	0.000000
External Allocator B	0.000000	0.000988	0.000000	0.617619	0.004934	0.000297	0.000263	0.000020	0.000000	0.000000
Weighted Factor B	0.105869	0.105869	0.105869	0.105869	0.105869	0.105869	0.105869	0.105869	0.105869	0.105869
Result B	0.000000	0.000105	0.000000	0.065387	0.000522	0.000031	0.000028	0.000002	0.000000	0.000000
External Allocator C	0.000000	0.000000	0.000000	0.887428	0.000000	0.000107	0.000000	0.000135	0.000000	0.000000
Weighted Factor C	0.043775	0.043775	0.043775	0.043775	0.043775	0.043775	0.043775	0.043775	0.043775	0.043775
Result C	0.000000	0.000000	0.000000	0.038847	0.000000	0.000005	0.000000	0.000006	0.000000	0.000000
<b>Compound Allocator - Actual</b>	<b>0.000517</b>	<b>0.000926</b>	<b>0.000238</b>	<b>0.617751</b>	<b>0.004625</b>	<b>0.000283</b>	<b>0.000246</b>	<b>0.000024</b>	<b>0.000547</b>	<b>0.000000</b>
<b>W584-94-D-UG-LINE-EXP</b>										
External Allocator A	0.000608	0.000966	0.000280	0.603885	0.004825	0.000291	0.000257	0.000019	0.000643	0.000000
Weighted Factor A	0.741357	0.741357	0.741357	0.741357	0.741357	0.741357	0.741357	0.741357	0.741357	0.741357
Result A	0.000451	0.000716	0.000208	0.447694	0.003577	0.000215	0.000191	0.000014	0.000477	0.000000
External Allocator B	0.000000	0.000988	0.000000	0.617619	0.004934	0.000297	0.000263	0.000020	0.000000	0.000000
Weighted Factor B	0.092758	0.092758	0.092758	0.092758	0.092758	0.092758	0.092758	0.092758	0.092758	0.092758
Result B	0.000000	0.000092	0.000000	0.057289	0.000458	0.000028	0.000024	0.000002	0.000000	0.000000
External Allocator C	0.000000	0.000000	0.000000	0.887428	0.000000	0.000107	0.000000	0.000135	0.000000	0.000000
Weighted Factor C	0.165885	0.165885	0.165885	0.165885	0.165885	0.165885	0.165885	0.165885	0.165885	0.165885
Result C	0.000000	0.000000	0.000000	0.147211	0.000000	0.000018	0.000000	0.000022	0.000000	0.000000
<b>Compound Allocator - Actual</b>	<b>0.000451</b>	<b>0.000808</b>	<b>0.000208</b>	<b>0.652194</b>	<b>0.004035</b>	<b>0.000261</b>	<b>0.000215</b>	<b>0.000039</b>	<b>0.000477</b>	<b>0.000000</b>



**RETAIL COST OF SERVICE STUDY (WITH RSAM, MDS)**  
**COS - Internal Factors Based on External Factors**  
**December 2022 - Test Year**

	ALLOCATOR	Total	CILC-1D	CILC-1G	CILC-1T	GS(T)-1	GSCU-1
<b>1300-INTANG-PLANT</b>							
	1900	1,774,959,569	25,418,469	1,174,824	12,706,469	132,553,463	1,244,780
	1900	(0)				(0)	
		<b>1,774,959,569</b>	<b>25,418,469</b>	<b>1,174,824</b>	<b>12,706,469</b>	<b>132,553,463</b>	<b>1,244,780</b>
<b>1310-PROD-PLT-STEAM</b>							
	W310	1,194,682,791	19,392,089	908,623	10,379,995	90,069,119	486,745
	W310	7,884,711	127,985	5,997	68,506	594,441	3,212
		<b>1,202,567,502</b>	<b>19,520,074</b>	<b>914,620</b>	<b>10,448,502</b>	<b>90,663,560</b>	<b>489,957</b>
<b>1320-PROD-PLT-NUCL</b>							
	W320	3,924,996,424	63,710,535	2,985,180	34,102,311	295,911,996	1,599,145
	W320	1,666,551,722	27,051,465	1,267,506	14,479,826	125,644,101	678,996
	W320	529,650,458	8,597,285	402,829	4,601,865	39,931,227	215,793
	W320	1,929,808,065	31,324,641	1,467,727	16,767,128	145,491,433	786,254
		<b>8,051,006,670</b>	<b>130,683,928</b>	<b>6,123,243</b>	<b>69,951,130</b>	<b>606,978,757</b>	<b>3,280,189</b>
<b>1340-PROD-PLT-OTHER</b>							
	W340	18,720,172,784	303,865,812	14,237,743	162,650,126	1,411,344,901	7,627,083
		<b>18,720,172,784</b>	<b>303,865,812</b>	<b>14,237,743</b>	<b>162,650,126</b>	<b>1,411,344,901</b>	<b>7,627,083</b>
<b>1350-TRANS-PLANT</b>							
	W355	8,233,215,423	130,503,678	6,146,375	72,326,041	624,721,239	3,240,111
	I345T	616,136,646	10,001,129	468,607	5,353,300	46,451,565	251,030
	W355	70,943,874	1,124,523	52,962	623,218	5,383,091	27,919
		<b>8,920,295,943</b>	<b>141,629,330</b>	<b>6,667,944</b>	<b>78,302,559</b>	<b>676,555,895</b>	<b>3,519,060</b>
<b>1364-DIST-PLT-POLES</b>							
	W364	3,490,147,443	31,515,032	1,671,342	274,816,001	2,639,102	2,639,102
		<b>3,490,147,443</b>	<b>31,515,032</b>	<b>1,671,342</b>	<b>274,816,001</b>	<b>2,639,102</b>	<b>2,639,102</b>
<b>1365-DIST-PLT-OH-C&amp;D</b>							
	W365	4,123,367,373	16,368,625	846,109	388,150,320	5,280,550	5,280,550
		<b>4,123,367,373</b>	<b>16,368,625</b>	<b>846,109</b>	<b>388,150,320</b>	<b>5,280,550</b>	<b>5,280,550</b>
<b>1366-DIST-PLT-UGCOND</b>							
	W366	2,177,640,992	7,512,199	379,773	191,092,105	2,916,828	2,916,828
		<b>2,177,640,992</b>	<b>7,512,199</b>	<b>379,773</b>	<b>191,092,105</b>	<b>2,916,828</b>	<b>2,916,828</b>
<b>1367-DIST-PLT-UG-C&amp;D</b>							
	W367	4,150,328,791	16,937,543	860,898	360,054,767	5,295,256	5,295,256
		<b>4,150,328,791</b>	<b>16,937,543</b>	<b>860,898</b>	<b>360,054,767</b>	<b>5,295,256</b>	<b>5,295,256</b>
<b>1370-DIST-PLT-METERS</b>							
	E325	959,761,392	2,882,734	299,775	605,217	100,971,196	1,745,872
		<b>959,761,392</b>	<b>2,882,734</b>	<b>299,775</b>	<b>605,217</b>	<b>100,971,196</b>	<b>1,745,872</b>

**RETAIL COST OF SERVICE STUDY (WITH RSAM, MDS)**  
**COS - Internal Factors Based on External Factors**  
**December 2022 - Test Year**

ALLOCATOR	Total	CILC-1D	CILC-1G	CILC-1T	GS(T)-1	GSCU-1
<b>1374-DIST-PLT-OTHER</b>						
BAL001510 - PLT IN SERV - DIST 360 - LAND	115,529,339	1,652,557	78,353		8,349,196	42,589
BAL001511 - PLT IN SERV - DIST 361 - STRUCTURES	363,503,546	5,199,633	246,532		26,270,058	134,004
BAL001512 - PLT IN SERV - DIST 362 - STATION EQ	3,115,268,416	44,561,473	2,112,805		225,137,508	1,148,426
BAL001513 - PLT IN SERV - DIST 363 - STOR BATT EQUIP	4,105,729	56,729	2,785		296,717	1,514
BAL001518 - PLT IN SERV - DIST 368 - TRANSF	3,462,886,096	13,362,898	942,416		269,073,158	3,038,174
BAL001519 - PLT IN SERV - DIST 369 - SERVICES	1,606,570,650	55,768	18,074		150,226,942	2,678,608
BAL001521 - PLT IN SERV - DIST 371 - INSTAL ON CP	106,963,571					
BAL001523 - PLT IN SERV - DIST 373 - S LGT & TFC SIG	780,867,979					
BAL001524 - ACQUISITION ADJUSTMENT VERO	110,639,787	633,774	33,740	2,738	8,886,116	112,730
<b>TOTAL 1374-DIST-PLT-OTHER</b>	<b>9,665,335,112</b>	<b>65,524,832</b>	<b>3,434,705</b>	<b>2,738</b>	<b>688,239,696</b>	<b>7,156,045</b>
<b>1389-GENERAL-PLANT</b>						
BAL001600 - PLT IN SERV - GEN PLT - TRANSPORT	564,175,468	8,079,326	373,421	4,038,784	42,132,460	395,656
BAL001710 - PLT IN SERV - GEN PLT - STRUCTURES	964,721,584	13,815,383	638,537	6,906,188	72,045,127	676,560
BAL001720 - PLT IN SERV - GEN PLT - OTHER	990,179,551	14,179,956	655,388	7,088,435	73,946,320	694,413
<b>TOTAL 1389-GENERAL-PLANT</b>	<b>2,519,076,603</b>	<b>36,074,665</b>	<b>1,667,346</b>	<b>18,033,407</b>	<b>188,123,907</b>	<b>1,766,629</b>
<b>1400-AGCUM-PROV-DEPR</b>						
BAL008000 - ACC PRV DEPR - INTANGIBLE	(724,647,653)	(10,377,382)	(479,635)	(5,187,562)	(54,116,476)	(508,196)
BAL008001 - ACC PRV DEPR - INTANGIBLE ARO	0					
BAL008075 - ACC PRV DEPR - ITC INTEREST SYNCHRONIZATION	(6,569,497)	(94,079)	(4,348)	(47,029)	(490,608)	(4,607)
BAL008100 - ACC PRV DEPR - STEAM	251,719,333	4,085,908	191,447	2,187,062	18,977,538	102,557
BAL008101 - ACC PRV DEPR & AMORT - STEAM 2016 FLOWBACK	71,374,597	1,158,552	54,284	620,138	5,381,049	29,080
BAL008155 - ACC PRV DEPR - FOSSIL DECOM	(220,061,916)	(3,572,045)	(167,369)	(1,912,007)	(16,590,833)	(89,659)
BAL008200 - ACC PRV DEPR - TURKEY POINT	(1,707,298,362)	(27,712,864)	(1,298,496)	(14,833,853)	(128,716,058)	(695,599)
BAL008220 - ACC PRV DEPR - ST LUCIE 1	(745,825,252)	(12,106,234)	(567,242)	(6,480,099)	(56,229,004)	(303,869)
BAL008250 - ACC PRV DEPR - ST LUCIE COM	(292,090,391)	(4,741,211)	(222,151)	(2,537,826)	(22,021,179)	(119,005)
BAL008270 - ACC PRV DEPR - ST LUCIE 2	(841,956,506)	(13,686,637)	(640,355)	(7,315,335)	(63,476,499)	(343,035)
BAL008288 - ACC PRV DEPR & AMORT - NUCLEAR 2016 FLOWBACK	(136,260,595)	(2,211,782)	(103,634)	(1,183,899)	(10,272,912)	(55,516)
BAL008300 - ACC PRV DEPR - OTH PRODUCTION	(2,253,039,542)	(36,571,334)	(1,713,563)	(19,575,523)	(169,860,391)	(917,947)
BAL008301 - ACC DEPR & AMORT - OTHER 2016 FLOWBACK	(188,169,393)	(3,054,365)	(143,113)	(1,634,909)	(14,186,403)	(76,665)
BAL008350 - ACC PRV DEPR - DISMANTLEMENT - OTHER	(29,169,532)	(473,480)	(22,185)	(253,439)	(2,199,139)	(11,884)
BAL008400 - ACC PRV DEPR - TRANSMISSION	(1,715,540,674)	(27,192,823)	(1,280,709)	(15,070,450)	(130,172,070)	(675,136)
BAL008401 - ACC PRV DEPR - TRANSMISSION - GSU	(118,635,911)	(1,925,698)	(90,229)	(1,030,768)	(8,944,158)	(48,335)
BAL008402 - ACC PRV DEPR - TRANSMISSION - OTHER	(28,193,440)	(446,891)	(21,047)	(247,670)	(2,139,266)	(11,095)
BAL008404 - ACC PRV DEPR & AMORT - TRANS 2016 FLOWBACK	298,475,588	4,738,957	223,111	2,620,025	22,637,749	117,749
BAL008510 - ACC PRV DEPR - DIST 360 - LAND	(669,125)	(9,571)	(454)	(48,357)	(48,357)	(247)
BAL008511 - ACC PRV DEPR - DIST 361 - STRUCTURES	(87,932,927)	(1,257,812)	(59,637)	(6,354,830)	(63,544,830)	(32,416)
BAL008512 - ACC PRV DEPR - DIST 362 - STATION EQ	(721,803,152)	(10,324,828)	(489,534)	(52,164,032)	(266,089)	(2,660,889)
BAL008513 - ACC PRV DEPR - DIST 363 - STOR BATT EQUIP	(2,327,431)	(33,292)	(1,578)	(1,682,201)	(168,201)	(858)
BAL008514 - ACC PRV DEPR - DIST 364 - POL, TWR & FIX	(676,209,075)	(6,105,974)	(323,819)	(53,245,050)	(63,628,233)	(611,321)
BAL008515 - ACC PRV DEPR - DIST 365 - OH COND & DEV	(732,548,786)	(2,908,016)	(150,318)	(83,628,233)	(838,132)	(838,132)
BAL008516 - ACC PRV DEPR - DIST 366 - UG CONDUIT	(538,109,828)	(1,856,315)	(93,844)	(47,220,152)	(720,766)	(720,766)
BAL008517 - ACC PRV DEPR - DIST 367 - UG COND & DEV	(944,409,324)	(3,854,146)	(195,898)	(81,930,636)	(1,204,938)	(1,204,938)

**RETAIL COST OF SERVICE STUDY (WITH RSAM, MDS)**  
**COS - Internal Factors Based on External Factors**  
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	ALLOCATOR	Total	CILC-1D	CILC-1G	CILC-1T	GS(T)-1	GSCU-1
BAL008518 - ACC PRV DEPR - DIST 368 - TRANSF	W368	(1,167,727,987)	(4,506,134)	(317,794)		(90,734,795)	(1,024,510)
BAL008519 - ACC PRV DEPR - DIST 369 - SERVICES	E303	(861,263,577)	(22,964)	(7,439)		(61,833,325)	(1,102,514)
BAL008520 - ACC PRV DEPR - DIST 370 - METERS	E325	(462,975,114)	(1,390,590)	(144,607)	(291,948)	(48,707,055)	(842,184)
BAL008521 - ACC PRV DEPR - DIST 371 - INSTAL ON CP	E509	(44,811,407)					
BAL008523 - ACC PRV DEPR - DIST 373 - S LGT & TFC SIG	E508	(122,687,077)					
BAL008588 - ACC PROV DEPR & AMORT - DISTRIBUTION 2016 FLOWBACK	I375T	577,486,378	3,371,949	175,933	67	45,796,894	569,608
BAL008590 - ACC PRV DEPR - VERO AMORT ELECT PLANT	I378T	(13,059,542)	(74,808)	(3,983)	(323)	(1,048,887)	(13,306)
BAL008600 - ACC PRV DEPR - GEN PLT - TRANSP EQ	I900	(266,529,831)	(3,816,865)	(176,413)	(1,908,017)	(19,904,370)	(186,917)
BAL008710 - ACC PRV DEPR - GEN PLT - STRUCTURES	I900	(182,637,089)	(2,615,471)	(120,885)	(1,307,451)	(13,639,285)	(128,083)
BAL008711 - ACC PROV DEPR & AMORT - GENERAL 2016 FLOWBACK	I900	25,954,399	371,662	17,179	185,801	1,938,267	18,202
BAL008720 - ACC PRV DEPR - GEN PLT - OTHER	I900	(432,462,190)	(6,193,114)	(286,241)	(3,095,883)	(32,296,150)	(303,286)
BAL009150 - ACC PRV DEPR - NUCLEAR DECOMM RESV	W320	0	0	0	0	0	0
BAL009180 - ACC PRV DEPR - AMORT ELECT PLANT	W310	18,108,167	293,932	13,772	157,333	1,365,205	7,378
<b>TOTAL I400-ACCUM-PROV-DEPR</b>		<b>(14,822,504,673)</b>	<b>(175,095,734)</b>	<b>(8,450,798)</b>	<b>(78,143,565)</b>	<b>(1,156,241,653)</b>	<b>(10,291,541)</b>
<b>I410-FUTURE-USE</b>							
BAL005300 - PLT FUTURE USE - OTH PRODUCTION	W340	273,352,930	4,437,064	207,900	2,375,026	20,608,531	111,371
BAL005400 - PLT FUTURE USE - TRANSMISSION	W355	32,347,815	512,741	24,149	284,165	2,454,493	12,730
BAL005500 - PLT FUTURE USE - DISTRIBUTION	E104	33,305,729	476,412	22,588		2,406,974	12,278
BAL005700 - PLT FUTURE USE - GENERAL	I900	28,942,117	414,468	19,156	207,189	2,161,389	20,297
<b>TOTAL I410-FUTURE-USE</b>		<b>367,948,590</b>	<b>5,840,686</b>	<b>273,794</b>	<b>2,866,379</b>	<b>27,631,386</b>	<b>156,676</b>
<b>I415-CWIP</b>							
BAL007000 - CWIP - INTANGIBLE PLANT	I900	181,731,920	2,602,508	120,286	1,300,971	13,571,687	127,449
BAL007100 - CWIP - STEAM	W310	17,751,170	288,137	13,501	154,231	1,338,290	7,232
BAL007200 - CWIP - NUCLEAR RECOVERY	W320	258,792,105	4,200,713	196,826	2,248,514	19,510,766	105,439
BAL007300 - CWIP - OTHER PRODUCTION - GT	W340	319,301,172	5,182,896	242,846	2,774,247	24,072,645	130,092
BAL007400 - CWIP - TRANSMISSION	W355	394,470,469	6,252,703	294,486	3,465,291	29,931,693	155,240
BAL007500 - CWIP - DISTRIBUTION	I375T	335,674,936	1,960,013	102,265	39	26,620,361	331,096
BAL007600 - CWIP - GENERAL - TRANSPORT EQ	I900	217,596,684	3,116,113	144,025	1,557,717	16,250,057	152,601
<b>TOTAL I415-CWIP</b>		<b>1,725,318,455</b>	<b>23,603,083</b>	<b>1,114,234</b>	<b>11,501,010</b>	<b>131,295,501</b>	<b>1,009,149</b>
<b>I420-NUCLEAR-FUEL</b>							
BAL020100 - NUCLEAR FUEL IN PROCESS	E201	457,840,275	9,436,769	421,070	5,472,673	31,419,332	260,614
BAL020300 - NUCLEAR FUEL ASSEMBLIES IN REACTOR	E201	583,639,285	12,029,674	536,765	6,976,378	40,052,301	332,222
BAL020400 - SPENT NUCLEAR FUEL	E201	81,953,719	1,689,188	75,372	979,612	5,624,082	46,650
BAL020500 - ACCUM PRV FOR AMORT OF NUCLEAR FUEL ASSEMBLIES	E201	(443,767,673)	(9,146,712)	(408,127)	(5,304,460)	(30,453,599)	(252,603)
<b>TOTAL I420-NUCLEAR-FUEL</b>		<b>679,665,606</b>	<b>14,008,919</b>	<b>625,079</b>	<b>8,124,203</b>	<b>46,642,117</b>	<b>386,882</b>
<b>I425-WORKING CAPITAL</b>							
BAL231000 - CASH	I599T	67,873,003	920,061	42,820	448,791	5,128,208	47,027
BAL234000 - OTHER SPECIAL DEPOSITS	I599T	2,057,477	27,890	1,298	13,604	155,455	1,426
BAL235000 - WORKING FUNDS	I599T	110,946	1,504	70	8,383	77	
BAL242000 - CUSTOMER ACCOUNTS RECEIVABLE	I599T	897,721,198	12,169,171	566,355	5,935,927	67,828,158	621,998
BAL243100 - OTH ACCTS REC - MISC	I599T	146,330,318	1,983,599	92,317	967,568	11,056,123	101,387
BAL244000 - ACCUM PRV FR UNCOLLECTIBLE ACCTS	E205	(9,426,192)				(713,338)	

**RETAIL COST OF SERVICE STUDY (WITH RSAM, MDS)**  
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ALLOCATOR	Total	CILC-1D	CILC-1G	CILC-1T	GS(T)-1	GSCU-1
BAL251000 - FUEL STOCK	159,056,848	3,278,439	146,284	1,901,268	10,915,429	90,540
BAL254100 - PLANT MATERIALS & OPERATING SUPPLIES	566,764,308	6,877,375	329,920	3,039,917	43,780,520	370,283
BAL263000 - STORES EXPENSE	859,750	10,433	500	4,611	66,413	562
BAL265100 - PREPAYMENTS - GENERAL	63,428,967	859,792	40,015	419,393	4,792,283	43,946
BAL273200 - ACCRUED UTILITY REVENUES - FPSC	357,810,278	4,850,342	225,736	2,365,919	27,034,687	247,914
BAL382200 - UNRECOVERED PLANT & REGULATORY COSTS	26,260,808	355,982	16,567	173,642	1,984,160	18,195
BAL382301 - OTH REG ASSETS - VERO BEACH	(0)	(0)	(0)	(0)	(0)	(0)
BAL382301 - OTH REG ASSETS - OTHER	121,779,283	1,650,794	76,828	805,231	9,201,147	84,376
BAL382385 - OTH REG ASSETS - NUCLEAR MAINT RESERVE	86,518,719	1,404,372	65,802	751,717	6,522,790	35,250
BAL383000 - PRELIM SURVEY & INVEST CHARG & RW	34,461,887	467,152	21,741	227,869	2,603,800	23,877
BAL384000 - CLEARING ACCOUNTS - OTHER	15,489	210	10	102	1,170	11
BAL386100 - MISC DEF DEB - OTHER	332,817,490	4,511,549	209,968	2,200,661	25,146,334	230,597
BAL386102 - MISC DEF DEB - FIN 48 - INTEREST REC	735,172	9,966	464	4,861	55,547	509
BAL386121 - MISC DEF DEB - SPC FUNDS - SFAS 158 - LIFE	992,200	13,450	626	6,561	74,967	687
BAL386180 - MISC DEF DEB - STORM MAINTENANCE	2,436,101,740	29,560,762	1,418,084	13,066,363	188,180,165	1,591,575
BAL386190 - MISC DEF DEB - DEF PENSION DEBIT	1,642,998,334	23,528,706	1,087,480	11,761,793	122,698,637	1,152,235
BAL386417 - MISC DEF DEB - 2021 RATE CASE	4,523,400	61,318	2,854	29,910	341,770	3,134
BAL387000 - DEF LOSSES FROM DISP OF UTILITY PLT	12,622	171	8	83	954	9
BAL388000 - RESEARCH, DEVELOPMENT & DEMONSTRATION EXPENDITURES	(22,868,012)	(327,483)	(15,136)	(163,706)	(1,707,776)	(16,037)
BAL628200 - ACCUM PRV INJURIES & DAMAGES - WORKERS COMPENSATION	(140,917,798)	(2,018,026)	(93,272)	(1,008,793)	(10,523,700)	(98,826)
BAL628370 - ACC PRV PENBENFS-POST RETIREMENT BENEFITS	(184,797,190)	(2,505,041)	(116,585)	(1,221,919)	(13,962,523)	(128,039)
BAL628410 - ACC MISC OPER PRV - MISC OPER RESERV	(21,748,811)	(311,456)	(14,395)	(155,694)	(1,624,195)	(15,252)
BAL628430 - ACC MISC OPER PRV - DEF COMPENSAT	(991,482)	(14,199)	(656)	(7,098)	(74,044)	(695)
BAL628440 - ACC PROV PENS & BENEFITS - SFAS 158	(752,521,718)	(10,200,901)	(474,752)	(4,975,836)	(56,857,476)	(621,395)
BAL732100 - ACCTS PAY - GENERAL	(38,734,341)	(525,068)	(24,437)	(286,120)	(2,926,609)	(26,838)
BAL734100 - ACCTS PAYABLE - ASSOC COMPANIES	(71,890)	(975)	(45)	(475)	(5,432)	(50)
BAL735600 - CUSTOMER DEPOSITS - NON-ELECTRIC	(14,794,751)	(200,552)	(9,334)	(97,826)	(1,117,831)	(10,251)
BAL736100 - TAXES ACCRUED - FEDERAL INCOME TAXES	9,500,763	128,789	5,994	62,821	717,839	6,583
BAL736110 - TAXES ACCRUED - STATE INCOME TAXES	(270,650,622)	(3,309,529)	(158,492)	(1,458,892)	(20,846,984)	(173,595)
BAL736200 - TAXES ACCRUED - PERSONAL PROPERTY	(105,674,401)	(1,432,482)	(66,668)	(698,742)	(7,984,327)	(73,218)
BAL736210 - TAXES ACCRUED - REVENUE TAXES	(11,153,625)	(151,194)	(7,037)	(73,750)	(842,723)	(7,728)
BAL736245 - TAXES ACCRUED - OTHER	(169,507,621)	(2,297,782)	(106,939)	(1,120,821)	(12,807,305)	(117,446)
BAL737000 - INTEREST ACCR ON LONG - TERM DEBT	(5,073,191)	(68,770)	(3,201)	(361,545)	(3,515)	(3,515)
BAL737200 - INTEREST ACCR ON CUST DEPOSITS	(100,081,934)	(1,356,673)	(63,140)	(661,763)	(7,561,783)	(69,343)
BAL741100 - TAX COLLECTIONS PAYABLE	(609,328,899)	(8,259,833)	(384,414)	(4,029,014)	(46,038,410)	(422,162)
BAL742100 - MISC CURR & ACC LIAB - OTHER	(0)	(0)	(0)	(0)	(0)	(0)
BAL742101 - MISC CURR & ACC LIAB - STORM LIABILITIES	(5,129,923)	(46,322)	(2,457)	(403,933)	(3,879)	(3,879)
BAL742800 - MISC CURR & ACC LIAB - POLE ATTACH RNT	(10,293,106)	(82,944)	(4,929)	(810,484)	(7,783)	(7,783)
BAL742801 - MISC CURR & ACC LIAB - POLE ATTACH RENT - PHONE	0	0	0	0	0	0
BAL744000 - MISC CURRENT LIAB - DERIVATIVES	(1,178,675)	(15,978)	(744)	(7,794)	(89,056)	(817)
BAL852000 - CUSTOMER ADVANCES FOR CONSTRUCT	(44,193,001)	(599,064)	(27,881)	(292,214)	(3,339,043)	(30,620)
BAL853113 - OTH DEF CREDITS - INC TAX PAY - FIN48	(181,076,762)	(2,454,608)	(114,238)	(1,197,319)	(13,681,423)	(125,461)
BAL853200 - OTH DEF CREDITS - OTHER	(0)	(0)	(0)	(0)	(0)	(0)
BAL853250 - OTH DEF CREDITS - DEF SJRPP INT	(577,605)	(7,830)	(364)	(3,819)	(43,642)	(400)
BAL854304 - OTH REG LIAB - TAX AUDIT REFUND INT	(9,960,310)	(135,018)	(6,284)	(65,860)	(752,560)	(6,901)

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BAL854314 - OTH REG LIAB - INTEREST INCOME - FIN 48	IS99T	(773,811)	(10,489)	(488)	(5,117)	(58,466)	(536)
BAL854340 - OTH REG LIAB - BASE	W320	(85,116)	(1,382)	(65)	(740)	(6,417)	(35)
BAL856100 - DEF GAINS FUTURE USE	IS99T	(30,640,754)	(415,355)	(19,331)	(202,603)	(2,315,091)	(21,230)
<b>TOTAL I425-WORKING_CAPITAL</b>		<b>4,216,479,455</b>	<b>55,912,872</b>	<b>2,636,461</b>	<b>26,449,886</b>	<b>320,817,053</b>	<b>2,790,127</b>
<b>I440-REVS-EXCL-MISC-SERV</b>							
INC040000 - RETAIL SALES - BASE REVENUES	E401	7,638,422,821	74,117,097	3,922,494	29,863,364	579,994,336	4,340,972
INC040420 - CILC INCENTIVES OFFSET	E402	74,506,795	32,089,465	1,201,792	11,960,560		
INC047215 - INTERCHANGE SALES NON RECOVERABLE	E101	1,851,480	29,378	1,384	15,583	140,630	729
INC054000 - RENT FROM ELECTRIC PROPERTY - GENERAL	I900	20,421,509	292,448	13,517	146,192	1,525,072	14,322
INC054100 - RENT FROM ELECTRIC PROPERTY - FUT USE & PLT IN SERV & STC	I900	8,630,527	123,594	5,712	61,784	644,525	6,053
INC054400 - RENT FROM ELECTRIC PROPERTY - POLE ATTACHMENTS	W364	36,537,984	329,928	17,497		2,877,020	27,628
INC056080 - OTH ELECTRIC REVENUES - SOLAR NOW	E206	3,628,260	75,339	3,334	44,708	248,682	2,063
INC056130 - OTH ELECTRIC REVENUES - TRANSMISSION	E101	433,749	6,882	324	3,651	32,946	171
INC056213 - OTH ELECTRIC REVENUES - TRANS. SERVICE DEMAND (SHORT-TE	E101	9,513,329	150,948	7,109	80,068	722,590	3,748
INC056222 - OTH ELECTRIC REVENUES - ANCILLARY SERVICES (REACTIVE & V	I345T	1,507,168	24,464	1,146	13,095	113,628	614
INC056224 - OTH ELECTRIC REVENUES - ANCILLARY SERVICES (REG. SPINNING	I310	881,869	14,315	671	7,662	66,486	359
INC056249 - OTH ELECTRIC REVENUES - WHOLESALE DISTRIBUTION WHEELIN	I375T	221,951	1,296	68	0	17,602	219
INC056400 - OTH ELECTRIC REVENUES - USE CHARGE RECOVERIES PSL 2	I320	2,200,793	35,723	1,674	19,122	165,921	897
INC056700 - OTH ELECTRIC REVENUES - MISC	IS99T	39,470,001	535,040	24,901	260,984	2,982,193	27,347
INC056920 - OTH ELECTRIC REVENUES - UNBILLED REVENUES - FPSC	E206	(522,507)	(10,850)	(480)	(6,438)	(35,813)	(297)
INC056921 - OTH ELECTRIC REVENUES - NET METERING	E206	(81,638)	(1,695)	(75)	(1,006)	(5,595)	(46)
<b>TOTAL I440-REVS-EXCL-MISC-SERV</b>		<b>7,837,624,092</b>	<b>107,813,373</b>	<b>5,201,068</b>	<b>42,469,328</b>	<b>589,490,222</b>	<b>4,424,778</b>
<b>I450-MISC-SERV-REVS</b>							
INC050400 - FIELD COLLECTION LATE PAYMENT CHARGES	E311	69,339,834	93,108	3,073	15,057	5,255,483	32,568
INC051010 - MISC SERV REVS - INITIAL CONNECTION	E312	1,039,656				203,426	11
INC051020 - MISC SERV REVS - RECONNECT AFTER NON PAYMENT	E313	5,842,015				235,227	
INC051030 - MISC SERV REVS - CONNECT / DISCONNECT	E314	11,338,857	8	8		644,434	
INC051040 - MISC SERV REVS - RETURNED CUSTOMER CHECKS	E315	11,243,686	12,087			506,398	
INC051050 - MISC SERV REVS - CURRENT DIVERSION PENALTY	E316	1,317,225				23,945	
INC051060 - MISC SERV REVS - OTHER BILLINGS	E366	2,761,925	124	31	8	257,212	4,586
INC051100 - MISC SERV REVS - REIMBURSEMENTS - OTHER	E356	(1,763,371)	(79)	(20)	(5)	(164,219)	(2,928)
<b>TOTAL I450-MISC-SERV-REVS</b>		<b>101,119,827</b>	<b>105,248</b>	<b>3,092</b>	<b>15,060</b>	<b>6,961,906</b>	<b>34,237</b>
<b>I500-O&amp;M-EXCL-CUST-ACCTS</b>							
INC100000 - STEAM O&M - OPERATION SUPERV & ENG	W500	(4,433,257)	(86,012)	(3,882)	(48,993)	(312,521)	(2,325)
INC101210 - STEAM O&M - FUEL - NON RECV EXP	E201	(5,102,260)	(105,165)	(4,692)	(60,989)	(350,143)	(2,904)
INC102000 - STEAM O&M - STEAM EXPENSES	W502	(7,273,246)	(139,098)	(6,296)	(78,877)	(515,836)	(3,741)
INC105000 - STEAM O&M - ELECTRIC EXPENSES	W505	(3,165,953)	(56,983)	(2,611)	(31,677)	(230,045)	(1,497)
INC106000 - STEAM O&M - MISC STEAM EXP	E106	(22,748,704)	(360,955)	(17,000)	(191,463)	(1,727,890)	(8,962)
INC110000 - STEAM O&M - MAINT SUPERV & ENG	W510	(5,097,390)	(100,507)	(4,522)	(57,533)	(356,851)	(2,733)
INC111000 - STEAM O&M - MAINT OF STRUCTURES	E106	(5,156,871)	(81,824)	(3,854)	(43,402)	(391,693)	(2,032)
INC112000 - STEAM O&M - MAINT OF BOILER PLANT	E201	(16,508,428)	(340,263)	(15,183)	(197,329)	(1,132,892)	(9,397)
INC113000 - STEAM O&M - MAINT OF ELECTRIC PLANT	E201	(3,769,620)	(77,697)	(3,467)	(45,059)	(258,691)	(2,146)
INC114000 - STEAM O&M - MAINT OF MISC STEAM PLT	E201	(5,393,007)	(111,156)	(4,960)	(64,464)	(370,096)	(3,070)

**RETAIL COST OF SERVICE STUDY (WITH RSAM, MDS)**  
**COS - Internal Factors Based on External Factors**  
**December 2022 - Test Year**

	ALLOCATOR	Total	CILC-1D	CILC-1G	CILC-1T	GS(T)-1	GSCU-1
INC17000 - NUCLEAR O&M - OPERAT SUPERV & ENG	W517	(61,282,398)	(1,097,894)	(50,357)	(609,353)	(4,460,796)	(28,779)
INC18210 - NUCLEAR O&M - NUCL FUEL EXP	E201	(10,479,277)	(215,993)	(9,638)	(125,261)	(719,141)	(5,965)
INC19000 - NUCLEAR O&M - COOLANTS AND WATER	W519	(7,067,797)	(131,334)	(5,979)	(73,790)	(507,190)	(3,493)
INC120000 - NUCLEAR O&M - STEAM EXPENSES	W520	(49,417,666)	(816,901)	(38,121)	(440,363)	(3,702,885)	(20,679)
INC123000 - NUCLEAR O&M - ELECTRIC EXPENSES	W523	(206,565)	(4,256)	(190)	(2,468)	(14,179)	(118)
INC124000 - NUCLEAR O&M - MISC NUCLEAR PWR EXP	E106	(70,078,326)	(1,111,936)	(52,369)	(689,810)	(5,322,837)	(27,607)
INC125000 - NUCLEAR O&M - RENTS	W320	(363,196)	(5,895)	(276)	(3,156)	(27,382)	(148)
INC128000 - NUCLEAR O&M - MAINT SUPERV & ENG	W528	(80,341,358)	(1,647,402)	(73,578)	(953,964)	(5,526,647)	(45,416)
INC129000 - NUCLEAR O&M - MAINT OF STRUCTURES	E106	(9,046,489)	(143,541)	(6,760)	(76,139)	(687,131)	(3,564)
INC130000 - NUCLEAR O&M - MAINT OF REACTOR PLANT	E201	(12,824,750)	(264,337)	(11,795)	(153,297)	(880,100)	(7,300)
INC131000 - NUCLEAR O&M - MAINT OF ELECTRIC PLANT	E201	(7,265,474)	(149,752)	(6,682)	(86,846)	(498,594)	(4,136)
INC132000 - NUCLEAR O&M - MAINT OF MISC NUCL PLT	E201	(4,218,344)	(86,946)	(3,880)	(50,423)	(289,484)	(2,401)
INC146000 - OTH PWR O&M - OPERAT SUPERV & ENG	W546	(23,571,022)	(428,951)	(19,611)	(239,346)	(1,705,451)	(11,316)
INC147200 - OTH PWR O&M - FUEL N-RECOV EMISSIONS	E201	(4,828,287)	(99,518)	(4,440)	(57,713)	(331,340)	(2,748)
INC148000 - OTH PWR O&M - GENERATION EXPENSES	W548	(22,463,038)	(416,331)	(18,958)	(233,821)	(1,610,616)	(11,068)
INC149000 - OTH PWR O&M - MISC OTH PWR GENERAT	E106	(37,329,154)	(592,303)	(27,896)	(314,178)	(2,835,356)	(14,706)
INC149111 - OTH PWR O&M - WC H2O RECLAMATION	E106	(3,226,076)	(51,188)	(2,411)	(27,152)	(245,038)	(1,271)
INC151000 - OTH PWR O&M - MAINT SUPERV & ENG	W551	(15,562,959)	(288,775)	(13,150)	(162,172)	(1,117,453)	(7,677)
INC152000 - OTH PWR O&M - MAINT OF STRUCTURES	E106	(35,535,572)	(563,844)	(26,556)	(289,083)	(2,699,124)	(13,999)
INC153000 - OTH PWR O&M - MAINT GENR & ELECT PLT	E201	(45,183,499)	(931,299)	(41,555)	(540,089)	(3,100,722)	(25,720)
INC154000 - OTH PWR O&M - MAINT MISC OTH PWR GEN	E201	(8,595,702)	(177,170)	(7,905)	(102,746)	(689,881)	(4,893)
INC156000 - OTH PWR O&M - SYS CNTR & L DISPATCH	E106	(2,290,672)	(36,346)	(1,712)	(19,279)	(173,989)	(902)
INC157000 - OTH PWR O&M - OTHER EXPENSES	E106	(2,526,188)	(40,083)	(1,868)	(21,261)	(191,878)	(995)
INC260010 - TRANS O&M - OPERAT SUPERV & ENG	W355	(9,316,098)	(147,668)	(6,955)	(81,839)	(706,888)	(3,666)
INC261000 - TRANS O&M - LOAD DISPATCHING	E101	(11,052,093)	(175,364)	(8,259)	(93,019)	(839,468)	(4,354)
INC262000 - TRANS O&M - STATION EXPENSES	E101	(2,917,812)	(46,297)	(2,180)	(24,558)	(221,624)	(1,149)
INC263000 - TRANS O&M - OVERHEAD LINE EXPENSES	W355	(87,974)	(1,394)	(66)	(773)	(6,675)	(35)
INC265000 - TRANS O&M - TRANS OF ELECTR BY OTH	E101	(7,430,612)	(117,902)	(5,553)	(62,539)	(564,396)	(2,927)
INC266000 - TRANS O&M - MISC TRANS EXP	W355	(5,164,417)	(81,861)	(3,855)	(45,368)	(391,866)	(2,032)
INC267000 - TRANS O&M - RENTS	E101	(111,122)	(1,763)	(83)	(835)	(8,440)	(44)
INC268010 - TRANS O&M - MAINT SUPERV & ENG	W355	(2,697,796)	(42,762)	(2,014)	(23,699)	(204,704)	(1,062)
INC269000 - TRANS O&M - MAINT OF STRUCTURES	E101	(3,638,319)	(57,729)	(2,719)	(30,622)	(276,350)	(1,433)
INC270000 - TRANS O&M - MAINT OF STATION EQ	E101	(3,300,144)	(52,364)	(2,466)	(27,775)	(250,664)	(1,300)
INC271000 - TRANS O&M - MAINT OF OVERHEAD LINES	W355	(787,361)	(12,480)	(588)	(6,917)	(59,743)	(310)
INC272000 - TRANS O&M - MAINT UNDERGROUND LINES	W355	(914,359)	(14,493)	(683)	(8,032)	(69,380)	(360)
INC273000 - TRANS O&M - MAINT OF MISC TRANS PLANT	W355	(668,187)	(10,607)	(500)	(5,879)	(50,777)	(263)
INC380000 - DIST O&M - OPERATION SUPERV & ENG	I378T	(28,320,618)	(62,228)	(8,636)	(701)	(2,274,591)	(28,856)
INC381000 - DIST O&M - LOAD DISPATCHING	E104	(4,845,026)	(69,304)	(3,286)	(3,286)	(350,145)	(1,786)
INC382000 - DIST O&M - SUBSTATION EXPENSES	E104	(3,030,965)	(43,356)	(2,056)	(2,056)	(219,045)	(1,117)
INC383000 - DIST O&M - OVERHEAD LINE EXPENSES	W583	(9,324,124)	(121,850)	(6,055)	(6,055)	(684,137)	(3,976)
INC384000 - DIST O&M - UNDERGROUND LINE EXP	W584	(6,476,047)	(73,837)	(3,678)	(701)	(491,821)	(3,787)
INC385000 - DIST O&M - ST LIGHT & SIGNAL SYSTEMS	E508	(2,046,161)					
INC386000 - DIST O&M - METER EXPENSES	E325	456,242	1,376	143	289	48,209	834
INC387000 - DIST O&M - CUSTOMER INSTALLATIONS EXP	E310	(1,435,086)	(64)	(16)		(132,891)	(2,370)
INC388000 - DIST O&M - MISC DISTRIBUTION EXPENSES	I378T	(30,637,497)	(175,500)	(9,343)	(758)	(2,460,673)	(31,216)
INC389000 - DIST O&M - RENTS	I378T	(4,166,220)	(23,865)	(1,271)	(103)	(334,613)	(4,245)

FLORIDA POWER & LIGHT COMPANY  
AND SUBSIDIARIES (CONSOLIDATED)  
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**RETAIL COST OF SERVICE STUDY (WITH RSAM, MDS)**  
**COS - Internal Factors Based on External Factors**  
**December 2022 - Test Year**

ALLOCATOR	Total	CILC-1D	CILC-1G	CILC-1T	GS(T)-1	GS(U)-1
INC390000 - DIST O&M - MAINT SUPPLY & ENG	(21,682,874)	(124,205)	(6,612)	(637)	(1,741,476)	(22,092)
INC391000 - DIST O&M - MAINT OF STRUCTURES	(186,710)	(2,671)	(127)		(13,493)	(69)
INC392000 - DIST O&M - MAINT OF STATION EQ	(8,856,985)	(126,692)	(6,007)		(840,086)	(3,265)
INC393000 - DIST O&M - MAINT OF OVERHEAD LINES	(41,783,852)	(546,040)	(27,133)		(3,065,798)	(17,816)
INC394000 - DIST O&M - MAINT UNDERGROUND LINES	(18,020,828)	(205,464)	(10,234)		(1,368,587)	(10,539)
INC395000 - DIST O&M - MAINT OF LINE TRANSFORMERS	(37,213)	(144)	(10)		(2,892)	(33)
INC396000 - DIST O&M - MAINT S LIGHT & SIGNAL SYST	(8,774,741)	(13,962)	(1,452)	(2,931)	(489,025)	(8,456)
INC397000 - DIST O&M - MAINT OF METERS	(4,648,326)	(37,832)	(2,014)	(163)	(530,441)	(6,729)
INC398000 - DIST O&M - MAINT OF MISC DISTRIBUTION PLANT	(6,604,444)	(92)		(2)	(65,823)	(1,174)
INC407000 - CUST SERV & INFO - SUPERVISION	(706,803)	(744)	(188)	(49)	(1,542,388)	(27,501)
INC408000 - CUST SERV & INFO - CUST ASSIST EXP	(16,562,034)	(0)	(0)	(0)	(478)	(9)
INC409000 - CUST SERV & INFO - INFO & INST ADV GEN	(5,127)	(352)	(89)	(23)	(730,110)	(13,018)
INC410000 - CUST SERV & INFO - MISC CUST SERV & INF	(7,839,858)	(22)	(6)	(1)	(46,269)	(825)
INC510000 - DEMONSTRATING AND SELLING EXPENSES	(496,835)	(883)	(223)	(58)	(1,829,020)	(32,612)
INC516000 - MISC AND SELLING EXPENSES	(19,639,859)	(883)	(223)	(58)	(1,829,020)	(32,612)
INC520010 - A&G EXP - SALARIES	(235,150,761)	(3,367,498)	(155,643)	(1,683,382)	(17,560,990)	(164,911)
INC521000 - A&G EXP - OFF SUPPL & EXP	(48,356,700)	(692,496)	(32,007)	(346,173)	(3,611,264)	(33,913)
INC522000 - A&G EXP - ADMIN EXP TRANSFERRED CR	137,559,847	1,969,938	91,049	984,755	10,272,929	96,471
INC523000 - A&G EXP - OUTSIDE SERVICES EMPLOYED	(70,710,461)	(1,012,616)	(46,802)	(506,198)	(5,280,637)	(49,589)
INC524000 - A&G EXP - PROPERTY INSURANCE	(19,603,333)	(237,876)	(11,411)	(105,145)	(1,514,288)	(12,807)
INC524100 - A&G EXP - PROP INSUR NUCL OUTAGE	333,391	5,412	254	2,897	25,135	136
INC525000 - A&G EXP - INJURIES AND DAMAGES	(35,672,123)	(510,846)	(23,611)	(255,367)	(2,663,984)	(25,017)
INC526100 - A&G EXP - EMP PENSIONS & BENEFITS	(52,868,166)	(757,103)	(34,962)	(378,469)	(3,948,179)	(37,076)
INC528010 - A&G EXP - REGULATORY COMMISSION EXPENSE - FPSC	(1,589,322)	(22,760)	(1,052)	(11,378)	(118,690)	(1,115)
INC528220 - A&G EXP - REGULATORY COMMISSION EXPENSE - RAF - RETAIL B	(5,987,788)	(85,749)	(3,963)	(42,865)	(447,166)	(4,199)
INC530000 - A&G EXP - MISC GENERAL EXPENSES	(13,858,279)	(196,473)	(9,173)	(99,215)	(1,035,007)	(9,720)
INC531000 - A&G EXP - RENTS	(10,966,224)	(157,071)	(7,260)	(78,519)	(819,104)	(7,692)
INC535000 - A&G EXP - MAINT OF GEN PLT	(11,167,637)	(159,927)	(7,392)	(79,946)	(833,996)	(7,832)
<b>TOTAL 1500-O&amp;M-EXCL-CUST-ACCTS</b>	<b>(1,254,120,365)</b>	<b>(18,479,080)</b>	<b>(858,399)</b>	<b>(9,017,495)</b>	<b>(93,033,662)</b>	<b>(780,563)</b>
<b>1540-O&amp;M-CA-EXCL-SUP</b>						
INC402000 - CUST ACCT O&M - METER READING EXP	(7,919,603)	(623)	(94)	(46)	(679,606)	(17,058)
INC403000 - CUST ACCT O&M - CUST REC & COLLECT	(79,517,867)	(3,574)	(904)	(236)	(7,405,335)	(132,040)
INC404000 - CUST ACCT O&M - UNCOLLECTIBLE ACCTS	(12,178,379)				(921,613)	
INC405000 - CUST ACCT - MISC CUSTOMER ACCOUNTS EXPENSES	(2,593,484)	(5,257)	(950)	(690)	(317,085)	(3,955)
<b>TOTAL 1540-O&amp;M-CA-EXCL-SUP</b>	<b>(102,209,333)</b>	<b>(9,454)</b>	<b>(1,948)</b>	<b>(1,172)</b>	<b>(9,323,640)</b>	<b>(153,054)</b>
<b>1545-O&amp;M-CA-SUP</b>						
INC401000 - CUST ACCT O&M - SUPERVISION	(7,623,714)	(705)	(145)	(87)	(695,443)	(11,416)
<b>TOTAL 1545-O&amp;M-CA-SUP</b>	<b>(7,623,714)</b>	<b>(705)</b>	<b>(145)</b>	<b>(87)</b>	<b>(695,443)</b>	<b>(11,416)</b>
<b>1600-DEPR-EXP-TOTAL</b>						
INC603000 - DEPR & AMORT EXP - INTANGIBLE	(168,430,523)	(2,412,025)	(111,482)	(1,205,750)	(12,578,342)	(118,120)
INC603001 - DEPR & AMORT EXP - INTANGIBLE ARO	(12,124,284)	(173,627)	(8,025)	(86,795)	(905,438)	(8,503)
INC603010 - DEPR & AMORT EXP - STEAM (EXC COAL)	(120,070,378)	(1,948,982)	(91,320)	(1,043,231)	(9,052,305)	(48,920)
INC603011 - DEPR & AMORT EXP - FOSSIL DECOMM	(4,356,673)	(70,718)	(3,313)	(37,853)	(328,457)	(1,775)

**RETAIL COST OF SERVICE STUDY (WITH RSAM, MDS)**  
**COS - Internal Factors Based on External Factors**  
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	ALLOCATOR	Total	CILC-1D	CILC-1G	CILC-1T	GS(T)-1	GSCU-1
INC603020 - DEPR & AMORT EXP - TURKEY POINT	W320	(66,571,054)	(1,080,581)	(50,631)	(578,402)	(5,018,902)	(27,123)
INC603022 - DEPR & AMORT EXP - ST LUCIE 1	W320	(64,890,010)	(1,053,295)	(49,352)	(563,797)	(4,892,166)	(26,438)
INC603024 - DEPR & AMORT EXP - ST LUCIE COMMON	W320	(17,728,020)	(287,761)	(13,483)	(154,030)	(1,336,545)	(7,223)
INC603026 - DEPR & AMORT EXP - ST LUCIE 2	W320	(54,645,985)	(887,014)	(41,561)	(474,791)	(4,119,852)	(22,264)
INC603030 - DEPR & AMORT EXP - OTH PROD - GT	W340	(688,353,080)	(11,173,346)	(523,531)	(5,980,752)	(51,896,081)	(280,463)
INC603036 - DEPR & AMORT EXP - DISMANT OTH PROD	W340	(34,598,676)	(561,606)	(26,314)	(300,610)	(2,608,452)	(14,096)
INC603041 - DEPR & AMORT EXP - TRANSMISSION	W355	(183,219,495)	(2,904,190)	(136,780)	(1,609,522)	(13,902,358)	(72,104)
INC603047 - DEPR & AMORT EXP - TRANSMISSION - GSU	I345T	(17,739,741)	(287,951)	(13,492)	(154,132)	(1,337,429)	(7,228)
INC603048 - DEPR & AMORT EXP - TRANSMISSION - OTHER	I350	(1,539,631)	(24,445)	(1,151)	(13,515)	(116,773)	(607)
INC603051 - DEPR & AMORT EXP - DIST 361 - STRUCTURES	E104	(6,413,281)	(91,737)	(4,350)	(463,482)	(2,364)	(2,906)
INC603052 - DEPR & AMORT EXP - DIST 362 - STATION EQ	E104	(62,134,792)	(888,790)	(42,140)	(4,490,423)	(29,672)	(151)
INC603053 - DEPR & AMORT EXP - DIST 363 - STOR BATT EQUIP	E104	(410,573)	(5,873)	(278)	(2,986,262)	(86,297)	(137,007)
INC603054 - DEPR & AMORT EXP - DIST 364 - POL, TOWER & FIX	W364	(114,125,016)	(1,030,516)	(54,652)	(9,292,407)	(2,763,031)	(42,175)
INC603055 - DEPR & AMORT EXP - DIST 365 - OH COND & DEV	W365	(106,983,035)	(424,693)	(21,953)	(2,929,407)	(9,240,856)	(104,341)
INC603056 - DEPR & AMORT EXP - DIST 366 - UG CONDUIT	W366	(31,466,854)	(108,620)	(5,491)	(1,694,715)	(3,923,823)	(69,963)
INC603057 - DEPR & AMORT EXP - DIST 367 - UG COND & DEV	W367	(81,699,648)	(333,417)	(16,947)	(7,087,715)	(24,238)	(98,037)
INC603058 - DEPR & AMORT EXP - DIST 368 - TRANSF	W368	(118,926,877)	(458,926)	(32,366)	(3,923,823)	(9,240,856)	(104,341)
INC603059 - DEPR & AMORT EXP - DIST 369 - SERVICES	E303	(41,962,503)	(1,457)	(472)	(3,923,823)	(9,240,856)	(69,963)
INC603060 - DEPR & AMORT EXP - DIST 370 - METERS	E325	(53,893,850)	(161,875)	(16,833)	(33,985)	(5,669,874)	(98,037)
INC603061 - DEPR & AMORT EXP - DIST 371 - INSTAL ON CP	E509	(3,821,189)					
INC603063 - DEPR & AMORT EXP - DIST 373 - S LGT & TFC SIG	E508	(20,590,910)					
INC603090 - DEPR & AMORT EXP - AMORT ELECT PLT - ACQUI ADJ - VERO	I378T	(3,687,996)	(21,126)	(1,125)	(91)	(296,204)	(3,758)
INC603091 - DEPR & AMORT EXP - GEN PLT - STRUCTURES	I900	(15,952,734)	(228,453)	(10,559)	(114,201)	(1,191,346)	(11,188)
INC603093 - DEPR & AMORT EXP - GEN PLT - OTHER	I900	(142,334,727)	(2,038,317)	(94,210)	(1,018,937)	(10,629,516)	(99,819)
INC603200 - DEPR & AMORT EXP - PROP UNDER CAPT LEASES	I900	(261,017)	(3,738)	(173)	(1,869)	(19,493)	(183)
INC603980 - DEPR EXP - AMORT ELECT PLT - ACQUI ADJ	W310	(2,568,671)	(41,695)	(1,954)	(22,318)	(193,656)	(1,047)
<b>TOTAL 1600-DEPR-EXP-TOTAL</b>		<b>(2,241,521,223)</b>	<b>(28,704,771)</b>	<b>(1,373,938)</b>	<b>(13,394,680)</b>	<b>(172,370,858)</b>	<b>(1,418,327)</b>
<b>1605-AMORT-PROP-LOSS</b>							
INC605000 - ACCRETION EXPENSE - ARO REG DEBIT	I900	(108,773,324)	(1,557,698)	(71,996)	(778,680)	(8,123,160)	(76,283)
INC607000 - AMORT PROP LOSS & UNRECOV REG CSTS	I409T	1,907,363	23,323	1,117	10,281	146,915	1,223
INC607143 - REGULATORY CREDIT - ASSET RET OBLIG	I900	120,897,608	1,731,325	80,021	865,474	9,028,598	84,786
INC607338 - AMORT OF REG ASSETS - DEF AMT OPFB	I599T	(317,014)	(4,297)	(200)	(2,096)	(23,952)	(220)
INC607342 - AMORT OF REG ASSETS - SMITH 1&2 UNRECOV PLT - NON-ECRC	I310	(2,461,967)	(39,963)	(1,872)	(21,391)	(185,612)	(1,003)
INC607343 - AMORT OF REG ASSETS/IAB - DEF RETURN TRANSM PROJ	W355	(329,818)	(5,228)	(246)	(2,897)	(25,026)	(130)
INC607344 - AMORT OF REG ASSET - PLANT SCHOLZ/DECOM INVENTORY	I310	(163,285)	(2,650)	(124)	(1,419)	(12,310)	(67)
INC607699 - REGULATORY DEBIT - VERO BEACH	I378T	(13,341)	(76)	(4)	(0)	(1,071)	(14)
<b>TOTAL 1605-AMORT-PROP-LOSS</b>		<b>10,746,222</b>	<b>144,735</b>	<b>6,695</b>	<b>69,273</b>	<b>804,382</b>	<b>8,294</b>
<b>1608-TAX-OTH-INC-TAX</b>							
INC608100 - TAX OTH TH INC TAX - UTILITY OPERAT INCOME CLEARING	I900	(46,642,322)	(667,946)	(30,872)	(333,900)	(3,483,235)	(32,710)
INC608105 - TAX OTH TH INC TAX - PROPERTY TAX	I409T	(741,030,751)	(9,061,359)	(433,946)	(3,994,390)	(57,078,222)	(475,297)
INC608150 - TAX OTH TH INC TAX - OCCUPATIONAL LIC	I900	(69,484)	(995)	(46)	(497)	(5,189)	(49)
<b>TOTAL 1608-TAX-OTH-INC-TAX</b>		<b>(787,742,557)</b>	<b>(9,730,300)</b>	<b>(464,864)</b>	<b>(4,328,787)</b>	<b>(60,566,646)</b>	<b>(608,056)</b>
<b>1611-GAIN-LOSS-SALE-PLT</b>							



**RETAIL COST OF SERVICE STUDY (WITH RSAM, MDS)**  
**COS - Internal Factors Based on External Factors**  
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	ALLOCATOR	Total	CILC-1D	CILC-1G	CILC-1T	GS(T)-1	GSCU-1
INC611600 - GAIN FR DISP OF UTIL PLT FUTURE USE	E104	481,814	6,892	327		34,820	178
<b>TOTAL I611-GAIN-LOSS-SALE-PLT</b>		<b>481,814</b>	<b>6,892</b>	<b>327</b>		<b>34,820</b>	<b>178</b>
<b>I827-INTEREST-EXP</b>							
INC827000 - INTEREST ON LONG-TERM DEBT	I439T	(686,005,296)	(8,553,109)	(408,315)	(3,831,213)	(52,698,023)	(438,344)
INC828000 - AMORTIZATION OF DEBT DISCOUNT & EXPENSE	I439T	(14,745,452)	(183,846)	(8,777)	(82,351)	(1,132,726)	(9,422)
INC828100 - AMORTIZATION OF LOSS ON REACQ. DEBT	I439T	(6,172,401)	(76,957)	(3,674)	(34,472)	(474,156)	(3,944)
INC831100 - INTEREST ON CUSTOMER DEPOSITS	I439T	(10,326,793)	(128,754)	(6,147)	(57,673)	(793,291)	(6,599)
INC831510 - INTEREST ON SHORT TERM DEBT	I439T	(8,146,019)	(101,565)	(4,849)	(45,494)	(625,766)	(5,205)
INC831520 - INTEREST ON INTERNAL REVENUE SERVICE AUDITS	E401	(325,049)	(3,154)	(167)	(1,271)	(24,681)	(185)
<b>TOTAL I827-INTEREST-EXP</b>		<b>(725,721,010)</b>	<b>(9,047,385)</b>	<b>(431,927)</b>	<b>(4,052,474)</b>	<b>(55,748,643)</b>	<b>(463,699)</b>
<b>I900-LABOR-EXC-A&amp;G</b>							
L_INC100000 - STEAM O&M PAY - OPERAT SUPERV & ENG	W500	1,105,843	21,455	968	12,221	77,956	580
L_INC101210 - STEAM O&M PAY - FUEL- NON RECOVERABLE OIL	E201	157,339	3,243	145	1,881	10,797	90
L_INC102000 - STEAM O&M PAY - STEAM EXPENSES	W502	2,279,382	43,592	1,973	24,720	161,659	1,172
L_INC105000 - STEAM O&M PAY - ELECTRIC EXPENSES	W505	1,743,591	31,382	1,438	17,445	126,693	824
L_INC106000 - STEAM O&M PAY - MISC STEAM POWER EXPENSES	E106	5,591,944	88,728	4,179	47,064	424,739	2,203
L_INC110000 - STEAM O&M PAY - MAINT SUPERV & ENG	W510	991,770	19,555	880	11,194	69,430	532
L_INC111000 - STEAM O&M PAY - MAINT OF STRUCTURES	E106	1,523,106	24,167	1,138	12,819	115,688	600
L_INC112000 - STEAM O&M PAY - MAINT OF BOILER PLANT	E201	2,515,182	51,842	2,313	30,065	172,605	1,432
L_INC113000 - STEAM O&M PAY - MAINT OF ELECTRIC PLANT	E201	1,218,098	25,107	1,120	14,560	83,592	693
L_INC114000 - STEAM O&M PAY - MAINT OF MISC STEAM PLT	E201	551,684	11,371	507	6,594	37,859	314
L_INC117000 - NUCLEAR O&M PAY - OPER SUPERV & ENG	W517	42,584,109	762,908	34,992	423,429	3,099,732	19,998
L_INC119000 - NUCLEAR O&M PAY - COOLANTS AND WATER	W519	3,023,250	56,178	2,558	31,564	216,951	1,494
L_INC120000 - NUCLEAR O&M PAY - STEAM EXPENSES	W520	42,506,743	702,659	32,790	378,780	3,185,047	17,787
L_INC123000 - NUCLEAR O&M PAY - ELECTRIC EXP	W523	434	9	0	5	30	0
L_INC124000 - NUCLEAR O&M PAY - MISC NUCLEAR POWER EXP	E106	32,552,981	516,519	24,327	273,980	2,472,579	12,824
L_INC128000 - NUCLEAR O&M PAY - MAINT SUPERVISION & ENGINEERING	W528	189,549,048	3,886,710	173,593	2,250,683	13,038,997	107,150
L_INC129000 - NUCLEAR O&M PAY - MAINT OF STRUCTURES	E106	156,541	2,484	117	1,318	11,890	62
L_INC130000 - NUCLEAR O&M PAY - MAINT OF REACTOR PLANT	E201	72,877	1,502	67	871	5,001	41
L_INC131000 - NUCLEAR O&M PAY - MAINT OF ELECTRIC PLANT	E201	517,497	10,666	476	6,186	35,513	295
L_INC132000 - NUCLEAR O&M PAY - MAINT OF MISC NUCLEAR PLANT	E201	1,263	26	1	15	87	1
L_INC146000 - OTH PWR O&M PAY - OPERAT SUPERV & ENG	W546	12,983,578	236,278	10,802	131,838	939,410	6,233
L_INC147200 - OTH PWR O&M PAY - FUEL N- RECOV EMISSIONS FEE	E201	3,270,134	67,402	3,007	39,089	224,413	1,861
L_INC148000 - OTH PWR O&M PAY - GENERATION EXPENSES	W548	9,705,590	180,124	8,202	101,162	696,828	4,789
L_INC149000 - OTH PWR O&M PAY - MISC OTHER POWER GENERATION EXPEN	E106	21,513,987	341,363	16,077	181,071	1,634,107	8,475
L_INC151000 - OTH PWR O&M PAY - MAINT SUPERV & ENG	W551	8,188,773	151,945	6,919	85,330	587,971	4,039
L_INC152000 - OTH PWR O&M PAY - MAINT OF STRUCTURES	E106	19,939,149	316,375	14,900	167,817	1,514,489	7,855
L_INC153000 - OTH PWR O&M PAY - MAINT GENERATING & ELECTRIC PLANT	E201	15,689,522	323,384	14,429	187,541	1,076,695	8,931
L_INC154000 - OTH PWR O&M PAY - MAINT MISC OTHER PWR GENERAT	E201	3,109,357	64,088	2,860	37,167	213,380	1,770
L_INC156000 - OTH PWR O&M PAY - SYSTEM CONTROL & LOAD DISPATCH	E106	829,815	13,167	620	6,984	63,029	327
L_INC157000 - OTH PWR O&M PAY - OTHER EXPENSES LOC 955	E106	1,444,632	22,922	1,080	12,159	109,728	569
L_INC260010 - TRANS O&M PAY - OPERATION SUPERV & ENGINEERING	W955	4,476,649	79,959	3,342	39,326	339,680	1,762
L_INC261000 - TRANS O&M PAY - LOAD DISPATCHING	E101	2,765,394	44,196	2,082	23,443	211,566	1,097
L_INC262000 - TRANS O&M PAY - STATION EXPENSES	E101	1,120,866	17,785	838	9,434	85,136	442

FLORIDA POWER & LIGHT COMPANY  
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**RETAIL COST OF SERVICE STUDY (WITH RSAM, MDS)**  
**COS - Internal Factors Based on External Factors**  
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ALLOCATOR	Total	CILC-1D	CILC-1G	CILC-1T	GS(T)-1	GSCU-1
L_INJC263000 - TRANS O&M PAY - OVERHEAD LINE EXPENSES	55,192	875	41	485	4,188	22
L_INJC266000 - TRANS O&M PAY - MISC TRANSMISSION EXPENSES	3,575,836	56,680	2,669	31,413	271,328	1,407
L_INJC268010 - TRANS O&M PAY - MAINT SUPERV & ENG	1,773,200	28,107	1,324	15,577	134,547	698
L_INJC269000 - TRANS O&M PAY - MAINT OF STRUCTURES	2,923,992	46,395	2,185	24,610	222,093	1,152
L_INJC270000 - TRANS O&M PAY - MAINT OF STATION EQ	1,324,256	21,012	990	11,146	100,585	522
L_INJC271000 - TRANS O&M PAY - MAINT OF OVERHEAD LINES	1,233,304	19,549	921	10,834	93,581	485
L_INJC272000 - TRANS O&M PAY - MAINT UNDERGROUND LINES	14,850	235	11	130	1,127	6
L_INJC380000 - DIST O&M PAY - OPERATION SUPERVISION AND ENGINEERING	25,026,141	143,356	7,632	619	2,009,993	25,499
L_INJC381000 - DIST O&M PAY - LOAD DISPATCHING	4,523,619	64,707	3,068	326,918	1,668	1,668
L_INJC382000 - DIST O&M PAY - SUBSTATION EXPENSES	814,990	553	553	58,899	300	300
L_INJC383000 - DIST O&M PAY - OVERHEAD LINE EXPENSES	4,971,521	64,969	3,228	364,774	2,120	2,120
L_INJC384000 - DIST O&M PAY - UNDERGROUND LINE EXP	1,622,213	18,496	921	123,198	949	949
L_INJC385000 - DIST O&M PAY - STREET LIGHTING AND SIGNAL SYSTEM EXPEN	1,752,435					
L_INJC386000 - DIST O&M PAY - METER EXPENSES	(943,666)	(2,834)	(295)	(595)	(99,276)	(1,717)
L_INJC387000 - DIST O&M PAY - CUSTOMER INSTALLATIONS EXP	1,116,576	50	13	103,397	1,844	1,844
L_INJC388000 - DIST O&M PAY - MISC DISTRIBUTION EXPENSES	26,519,128	151,908	8,087	656	2,129,903	27,020
L_INJC389000 - DIST O&M PAY - MAINT SUPERV & ENG	16,712,775	95,735	5,097	414	1,342,299	17,028
L_INJC391000 - DIST O&M PAY - MAINT OF STRUCTURES	1,984	28	1	143	1	1
L_INJC392000 - DIST O&M PAY - MAINT OF STATION EQ	3,110,512	44,493	2,110	224,794	1,147	1,147
L_INJC393000 - DIST O&M PAY - MAINT OF OVERHEAD LINES	24,700,469	322,791	16,040	1,812,343	10,532	10,532
L_INJC394000 - DIST O&M PAY - MAINT UNDERGROUND LINES	10,499,962	119,715	5,963	797,417	6,141	6,141
L_INJC395000 - DIST O&M PAY - MAINT OF LINE TRANSFORMERS	18,288	70	5	1,419	16	16
L_INJC396000 - DIST O&M PAY - MAINT OF STREET LIGHTING & SIGNAL SYSTEM	4,208,675					
L_INJC397000 - DIST O&M PAY - MAINT OF METERS	3,592,747	10,791	1,122	2,266	377,973	6,535
L_INJC398000 - DIST O&M PAY - MAINT OF MISC DISTRIB PLT	17,274	99	5	0	1,387	18
L_INJC401000 - CUST ACCT O&M PAY - SUPERVISION	5,569,923	515	106	64	508,094	8,341
L_INJC402000 - CUST ACCT O&M PAY - METER READING EXP	14,936,705	1,174	177	88	1,281,766	32,173
L_INJC403000 - CUST ACCT O&M PAY - CUST REC & COLLECT	41,341,974	1,858	470	123	3,850,093	68,649
L_INJC407000 - CUST SERV & INFO PAY - SUPERVISION	124,688	6	1	0	11,612	207
L_INJC408000 - CUST SERV & INFO PAY - CUST ASSIST EXP	11,093,092	499	126	33	1,033,077	18,420
L_INJC409000 - CUST SERV & INFO PAY - INFO & INST ADV - GENERAL	2,067	0	0	0	193	3
L_INJC410000 - CUST SERV & INFO PAY - MISC CUST SERV & INF	5,226,321	235	59	16	486,716	8,678
L_INCS16000 - MISC AND SELLING EXPENSES	578,265	28	7	2	53,853	960
<b>TOTAL 1900-LABOR-EXC-A&amp;G</b>	<b>651,739,421</b>	<b>9,333,293</b>	<b>431,378</b>	<b>4,665,631</b>	<b>48,671,710</b>	<b>457,065</b>

**RETAIL COST OF SERVICE STUDY (WITH RSAM, MDS)**  
**COS - Internal Factors Based on External Factors**  
**December 2022 - Test Year**

	GSD(T)-1	GSLD(T)-1	GSLD(T)-2	GSLD(T)-3	MET	OL-1	OS-2
<b>1300-INTANG-PLANT</b>							
BAL001000 - PLT IN SERV - INTANGIBLE	322,044,481	116,201,818	39,176,092	8,402,888	908,079	2,245,089	153,262
BAL001098 - PLT IN SERV - INTANGIBLE ARO	(0)	(0)					
<b>TOTAL 1300-INTANG-PLANT</b>	<b>322,044,481</b>	<b>116,201,818</b>	<b>39,176,092</b>	<b>8,402,888</b>	<b>908,079</b>	<b>2,245,089</b>	<b>153,262</b>
<b>1310-PROD-PLT-STEAM</b>							
BAL001100 - PLT IN SERV - STEAM	260,799,776	95,966,265	30,640,240	7,256,221	720,768	68,305	61,709
BAL001800 - PLT IN SERV - ACQ ADJ SCHERER 4	1,724,236	633,362	202,221	47,890	4,757	451	407
<b>TOTAL 1310-PROD-PLT-STEAM</b>	<b>262,524,012</b>	<b>96,599,627</b>	<b>30,842,460</b>	<b>7,304,111</b>	<b>725,525</b>	<b>68,756</b>	<b>62,116</b>
<b>1320-PROD-PLT-NUCL</b>							
BAL001200 - PLT IN SERV - NUCLEAR - TURKEY PT	856,828,438	315,286,409	100,665,073	23,839,502	2,368,001	224,409	202,737
BAL001220 - PLT IN SERV - NUCLEAR - ST LUCIE 1	363,808,971	133,870,468	42,742,345	10,122,242	1,005,452	95,284	86,082
BAL001250 - PLT IN SERV - NUCLEAR - ST LUCIE COM	115,622,927	42,545,667	3,216,972	319,545	30,282	27,358	
BAL001270 - PLT IN SERV - NUCLEAR - ST LUCIE 2	421,277,946	155,017,276	49,494,127	11,721,199	1,164,278	110,336	99,680
<b>TOTAL 1320-PROD-PLT-NUCL</b>	<b>1,757,536,282</b>	<b>646,719,820</b>	<b>206,465,563</b>	<b>48,899,915</b>	<b>4,857,277</b>	<b>460,311</b>	<b>415,658</b>
<b>1340-PROD-PLT-OTHER</b>							
BAL001300 - PLT IN SERV - OTH PRODUCTION	4,086,621,918	1,503,750,682	480,119,561	113,701,912	11,294,124	1,070,315	966,951
<b>TOTAL 1340-PROD-PLT-OTHER</b>	<b>4,086,621,918</b>	<b>1,503,750,682</b>	<b>480,119,561</b>	<b>113,701,912</b>	<b>11,294,124</b>	<b>1,070,315</b>	<b>966,951</b>
<b>1350-TRANS-PLANT</b>							
BAL001400 - PLT IN SERV - TRANSMISSION	1,786,080,117	657,714,159	207,212,674	51,779,294	4,907,904	35,227	405,738
BAL001401 - PLT IN SERV - TRANSMISSION - GSU	134,502,900	49,492,914	15,802,165	3,742,269	371,723		31,825
BAL001402 - PLT IN SERV - TRANSMISSION - OTHER	15,390,274	5,667,384	1,785,508	446,171	42,290		3,496
<b>TOTAL 1350-TRANS-PLANT</b>	<b>1,935,973,291</b>	<b>712,874,457</b>	<b>224,800,346</b>	<b>55,967,734</b>	<b>5,321,918</b>	<b>35,227</b>	<b>441,059</b>
<b>1364-DIST-PLT-POLES</b>							
BAL001514 - PLT IN SERV - DIST 364 - POL, TWR & FIX	510,367,368	187,072,629	50,091,806	1,121,999	8,994,103		535,648
<b>TOTAL 1364-DIST-PLT-POLES</b>	<b>510,367,368</b>	<b>187,072,629</b>	<b>50,091,806</b>	<b>1,121,999</b>	<b>8,994,103</b>		<b>535,648</b>
<b>1365-DIST-PLT-OH-C&amp;D</b>							
BAL001515 - PLT IN SERV - DIST 365 - OH COND & DEV	289,345,286	93,341,598	25,955,164	645,732	24,726,802		363,107
<b>TOTAL 1365-DIST-PLT-OH-C&amp;D</b>	<b>289,345,286</b>	<b>93,341,598</b>	<b>25,955,164</b>	<b>645,732</b>	<b>24,726,802</b>		<b>363,107</b>
<b>1366-DIST-PLT-UGCOND</b>							
BAL001516 - PLT IN SERV - DIST 366 - UG CONDUIT	134,111,484	41,764,390	11,907,214	311,930	14,028,899		181,315
<b>TOTAL 1366-DIST-PLT-UGCOND</b>	<b>134,111,484</b>	<b>41,764,390</b>	<b>11,907,214</b>	<b>311,930</b>	<b>14,028,899</b>		<b>181,315</b>
<b>1367-DIST-PLT-UG-C&amp;D</b>							
BAL001517 - PLT IN SERV - DIST 367 - UG COND & DEV	293,649,629	95,154,270	26,868,349	686,238	25,578,890		384,090
<b>TOTAL 1367-DIST-PLT-UG-C&amp;D</b>	<b>293,649,629</b>	<b>95,154,270</b>	<b>26,868,349</b>	<b>686,238</b>	<b>25,578,890</b>		<b>384,090</b>
<b>1370-DIST-PLT-METERS</b>							
BAL001520 - PLT IN SERV - DIST 370 - METERS	88,705,529	6,650,264	2,557,183	205,135	909,655		898,601
<b>TOTAL 1370-DIST-PLT-METERS</b>	<b>88,705,529</b>	<b>6,650,264</b>	<b>2,557,183</b>	<b>205,135</b>	<b>909,655</b>		<b>898,601</b>

**RETAIL COST OF SERVICE STUDY (WITH RSAM, MDS)**  
**COS - Internal Factors Based on External Factors**  
**December 2022 - Test Year**

	GSD(T)-1	GSLD(T)-1	GSLD(T)-2	GSLD(T)-3	MET	OL-1	OS-2
<b>1374-DIST-PLT-OTHER</b>							
BAL001510 - PLT IN SERV - DIST 360 - LAND	23,199,449	8,895,682	2,633,740		70,243	111,597	32,384
BAL001511 - PLT IN SERV - DIST 361 - STRUCTURES	72,995,155	27,989,532	8,286,844		221,014	351,132	101,894
BAL001512 - PLT IN SERV - DIST 362 - STATION EQ	625,577,119	239,873,599	71,019,238		1,894,118	3,009,239	873,246
BAL001513 - PLT IN SERV - DIST 363 - STOR BATT EQUIP	824,472	316,138	93,599		2,496	3,966	1,151
BAL001518 - PLT IN SERV - DIST 368 - TRANSF	315,851,683	97,896,391	21,204,389		212,792	1,277,145	98,463
BAL001519 - PLT IN SERV - DIST 369 - SERVICES	26,635,722	812,927	37,421				
BAL001521 - PLT IN SERV - DIST 371 - INSTAL ON CP						108,963,571	
BAL001523 - PLT IN SERV - DIST 373 - S LGT & TFC SIG							
BAL001524 - ACQUISITION ADJUSTMENT VERO	10,771,620	3,617,740	998,131	928	27,486	846,098	15,696
<b>TOTAL 1374-DIST-PLT-OTHER</b>	<b>1,075,655,219</b>	<b>379,402,010</b>	<b>104,273,362</b>	<b>928</b>	<b>2,428,150</b>	<b>114,562,747</b>	<b>1,122,834</b>
<b>1389-GENERAL-PLANT</b>							
BAL001600 - PLT IN SERV - GEN PLT - TRANSPORT	102,362,667	36,935,047	12,452,222	2,670,880	288,635	713,607	48,715
BAL001710 - PLT IN SERV - GEN PLT - STRUCTURES	175,036,810	63,157,721	21,292,892	4,567,117	493,557	1,220,245	83,301
BAL001720 - PLT IN SERV - GEN PLT - OTHER	179,655,844	64,824,386	21,854,788	4,687,638	506,581	1,252,446	85,499
<b>TOTAL 1389-GENERAL-PLANT</b>	<b>457,055,321</b>	<b>164,917,154</b>	<b>55,599,902</b>	<b>11,925,634</b>	<b>1,288,773</b>	<b>3,186,299</b>	<b>217,514</b>
<b>1400-ACCUM-PROV-DEPR</b>							
BAL008000 - ACC PRV DEPR - INTANGIBLE	(131,478,362)	(47,440,728)	(15,994,090)	(3,430,576)	(370,734)	(916,583)	(62,571)
BAL008001 - ACC PRV DEPR - INTANGIBLE ARO							
BAL008075 - ACC PRV DEPR - ITC INTEREST SYNCHRONIZATION	(1,191,954)	(430,087)	(144,999)	(31,101)	(3,361)	(8,310)	(567)
BAL008100 - ACC PRV DEPR - STEAM	54,950,441	20,220,065	6,455,890	1,528,884	151,866	14,392	13,002
BAL008101 - ACC PRV DEPR & AMORT - STEAM 2016 FLOWBACK	15,581,106	5,733,366	1,830,557	433,512	43,061	4,081	3,687
BAL008155 - ACC PRV DEPR - FOSSIL DECOM	(48,039,613)	(17,677,094)	(5,643,967)	(1,336,604)	(132,766)	(12,582)	(11,367)
BAL008200 - ACC PRV DEPR - TURKEY POINT	(372,703,980)	(137,143,557)	(43,787,361)	(10,369,727)	(1,030,035)	(97,614)	(88,187)
BAL008220 - ACC PRV DEPR - ST LUCIE 1	(162,813,979)	(59,910,517)	(19,128,311)	(4,529,967)	(449,966)	(42,642)	(38,524)
BAL008250 - ACC PRV DEPR - ST LUCIE COM	(63,763,460)	(23,462,985)	(7,491,294)	(1,774,088)	(176,222)	(16,700)	(15,087)
BAL008270 - ACC PRV DEPR - ST LUCIE 2	(183,799,474)	(67,632,531)	(21,593,806)	(5,113,845)	(507,963)	(48,138)	(43,489)
BAL008288 - ACC PRV DEPR & AMORT - NUCLEAR 2016 FLOWBACK	(29,745,517)	(10,945,517)	(3,494,699)	(827,615)	(82,208)	(7,791)	(7,038)
BAL008300 - ACC PRV DEPR - OTH PRODUCTION	(491,839,519)	(180,981,756)	(57,784,101)	(13,684,430)	(1,359,288)	(128,816)	(116,376)
BAL008301 - ACC DEPR & AMORT - OTHER 2016 FLOWBACK	(41,077,461)	(15,115,237)	(4,826,013)	(1,142,896)	(113,525)	(10,758)	(9,719)
BAL008350 - ACC PRV DEPR - DISMANTLEMENT - OTHER	(6,367,722)	(2,343,125)	(748,116)	(177,169)	(17,598)	(1,507)	(1,507)
BAL008400 - ACC PRV DEPR - TRANSMISSION	(372,162,385)	(137,046,747)	(43,176,542)	(10,789,161)	(1,022,651)	(1,668)	(84,543)
BAL008401 - ACC PRV DEPR - TRANSMISSION - GSU	(25,898,271)	(9,529,764)	(3,042,676)	(720,567)	(71,575)	(6,783)	(6,128)
BAL008402 - ACC PRV DEPR - TRANSMISSION - OTHER	(6,116,170)	(2,252,246)	(709,569)	(177,311)	(16,806)	(1,389)	(1,389)
BAL008404 - ACC PRV DEPR & AMORT - TRANS 2016 FLOWBACK	64,778,206	23,852,978	7,521,882	1,872,696	178,073	1,179	14,758
BAL008510 - ACC PRV DEPR - DIST 360 - LAND	(134,367)	(51,522)	(15,294)	(407)	(646)	(188)	(188)
BAL008511 - ACC PRV DEPR - DIST 361 - STRUCTURES	(17,657,813)	(6,770,777)	(2,004,620)	(534,464)	(84,940)	(24,649)	(24,649)
BAL008512 - ACC PRV DEPR - DIST 362 - STATION EQ	(144,945,307)	(55,578,363)	(16,455,054)	(4,388,864)	(697,236)	(202,330)	(202,330)
BAL008513 - ACC PRV DEPR - DIST 363 - STOR BATT EQUIP	(467,371)	(179,211)	(63,059)	(1,415)	(2,248)	(652)	(652)
BAL008514 - ACC PRV DEPR - DIST 364 - POL, TWR & FIX	(98,882,655)	(36,244,947)	(9,705,187)	(2,735)	(217,385)	(1,742,589)	(103,781)
BAL008515 - ACC PRV DEPR - DIST 365 - OH COND & DEV	(51,404,476)	(16,582,872)	(4,611,140)	(1,141,719)	(114,719)	(4,392,912)	(64,509)
BAL008516 - ACC PRV DEPR - DIST 366 - UG CONDUIT	(33,139,855)	(10,320,264)	(2,942,353)	(77,080)	(3,466,636)	(44,804)	(44,804)
BAL008517 - ACC PRV DEPR - DIST 367 - UG COND & DEV	(66,820,115)	(21,652,400)	(6,113,906)	(156,154)	(5,820,489)	(87,400)	(87,400)

**RETAIL COST OF SERVICE STUDY (WITH RSAM, MDS)**  
**COS - Internal Factors Based on External Factors**  
**December 2022 - Test Year**

	GSD(T)-1	GSLD(T)-1	GSLD(T)-2	GSLD(T)-3	MET	OL-1	OS-2
BAL008518 - ACC PRV DEPR - DIST 368 - TRANSF	(106,509,092)	(33,011,873)	(7,150,382)		(71,756)	(430,669)	(33,203)
BAL008519 - ACC PRV DEPR - DIST 369 - SERVICES	(10,963,248)	(334,600)	(15,402)				(433,472)
BAL008520 - ACC PRV DEPR - DIST 370 - METERS	(42,790,273)	(3,207,992)	(1,233,548)	(98,954)	(438,805)		
BAL008521 - ACC PRV DEPR - DIST 371 - INSTAL ON CP						(44,811,407)	
BAL008523 - ACC PRV DEPR - DIST 373 - S LGT & TFC SIG							
BAL008588 - ACC PROV DEPR & AMORT - DISTRIBUTION 2016 FLOWBACK	56,338,372	19,487,771	5,358,985	23	127,044	4,595,739	63,277
BAL008590 - ACC PRV DEPR - VERO AMORT ELECT PLANT	(1,271,445)	(427,026)	(117,816)	(110)	(3,244)	(99,870)	(1,853)
BAL008600 - ACC PRV DEPR - GEN PLT - TRANSP EQ	(48,358,544)	(17,448,990)	(5,882,724)	(1,261,787)	(136,358)	(337,125)	(23,014)
BAL008710 - ACC PRV DEPR - GEN PLT - STRUCTURES	(33,137,243)	(11,966,758)	(4,031,082)	(864,628)	(93,438)	(231,012)	(15,770)
BAL008711 - ACC PROV DEPR & AMORT - GENERAL 2016 FLOWBACK	4,709,105	1,699,165	572,854	122,871	13,278	32,829	2,241
BAL008720 - ACC PRV DEPR - GEN PLT - OTHER	(78,464,920)	(28,312,134)	(9,545,107)	(2,047,332)	(221,250)	(647,007)	(37,342)
BAL009150 - ACC PRV DEPR - NUCLEAR DECOMM RESV	0	0	0	0			
BAL009180 - ACC PRV DEPR - AMORT ELECT PLANT	3,953,021	1,454,590	464,423	109,985	10,925	1,035	935
<b>TOTAL I400-ACCUM-PROV-DEPR</b>	<b>(2,471,834,572)</b>	<b>(881,543,685)</b>	<b>(275,237,609)</b>	<b>(64,309,895)</b>	<b>(6,854,792)</b>	<b>(59,313,919)</b>	<b>(1,461,559)</b>
<b>I410-FUTURE-USE</b>							
BAL005300 - PLT FUTURE USE - OTH PRODUCTION	59,673,064	21,957,845	7,010,731	1,660,281	164,917	15,629	14,119
BAL005400 - PLT FUTURE USE - TRANSMISSION	7,017,403	2,584,120	814,126	203,438	19,283	1,594	1,594
BAL005500 - PLT FUTURE USE - DISTRIBUTION	6,688,124	2,564,519	759,276		20,250	32,172	9,336
BAL005700 - PLT FUTURE USE - GENERAL	5,251,190	1,894,762	638,797	137,016	14,807	36,608	2,499
<b>TOTAL I410-FUTURE-USE</b>	<b>78,629,781</b>	<b>29,001,246</b>	<b>9,222,930</b>	<b>2,000,735</b>	<b>219,257</b>	<b>84,409</b>	<b>27,549</b>
<b>I415-CWIP</b>							
BAL007000 - CWIP - INTANGIBLE PLANT	32,973,011	11,897,499	4,011,103	860,342	92,975	229,867	15,692
BAL007100 - CWIP - STEAM	3,875,088	1,425,913	455,267	107,816	10,710	1,015	917
BAL007200 - CWIP - NUCLEAR RECOVERY	56,494,430	20,786,206	6,637,287	1,571,842	156,133	14,796	13,367
BAL007300 - CWIP - OTHER PRODUCTION - GT	69,703,586	25,648,767	8,189,173	1,939,360	192,639	18,256	16,493
BAL007400 - CWIP - TRANSMISSION	85,574,812	31,512,453	9,927,990	2,480,854	235,148	19,440	19,440
BAL007500 - CWIP - DISTRIBUTION	32,747,807	11,327,657	3,115,017	13	73,847	2,671,365	36,781
BAL007600 - CWIP - GENERAL - TRANSPORT EQ	39,480,229	14,245,468	4,802,694	1,030,131	111,324	275,231	18,789
<b>TOTAL I415-CWIP</b>	<b>320,848,963</b>	<b>116,845,963</b>	<b>37,138,532</b>	<b>7,990,359</b>	<b>872,774</b>	<b>3,210,530</b>	<b>121,478</b>
<b>I420-NUCLEAR-FUEL</b>							
BAL020100 - NUCLEAR FUEL IN PROCESS	106,228,083	38,760,121	14,234,525	3,494,911	312,453	340,298	36,406
BAL020300 - NUCLEAR FUEL ASSEMBLIES IN REACTOR	135,415,964	49,410,090	18,145,691	4,455,194	398,305	433,800	46,409
BAL020400 - SPENT NUCLEAR FUEL	19,014,899	6,938,088	2,547,980	625,591	55,929	60,914	6,517
BAL020500 - ACCUM PRV FOR AMORT OF NUCLEAR FUEL ASSEMBLIES	(102,862,958)	(37,568,754)	(13,797,000)	(3,387,488)	(302,850)	(329,838)	(35,287)
<b>TOTAL I420-NUCLEAR-FUEL</b>	<b>157,895,987</b>	<b>57,539,545</b>	<b>21,131,206</b>	<b>5,188,208</b>	<b>463,838</b>	<b>505,173</b>	<b>54,045</b>
<b>I425-WORKING CAPITAL</b>							
BAL231000 - CASH	11,963,663	4,295,421	1,424,865	299,757	33,370	82,960	5,774
BAL234000 - OTHER SPECIAL DEPOSITS	362,662	130,210	43,193	9,087	1,012	2,515	175
BAL235000 - WORKING FUNDS	19,556	7,021	2,329	490	55	136	9
BAL242000 - CUSTOMER ACCOUNTS RECEIVABLE	158,237,195	56,813,317	18,845,954	3,964,726	441,372	1,097,269	76,366
BAL243100 - OTH ACCTS REC - MISC	25,792,974	9,260,682	3,071,927	646,258	71,945	178,857	12,448
BAL244000 - ACCUM PRV FR UNCOLLECTIBLE ACCTS	(900,564)	(13,618)	(1,809)		(35,788)		

FLORIDA POWER & LIGHT COMPANY  
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**RETAIL COST OF SERVICE STUDY (WITH RSAM, MDS)**

**COS - Internal Factors Based on External Factors**

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	GSD(T)-1	GSLD(T)-1	GSLD(T)-2	GSLD(T)-3	MET	OL-1	OS-2
BAL251000 - FUEL STOCK	36,904,828	13,465,701	4,945,234	1,214,171	108,550	118,223	12,648
BAL254100 - PLANT MATERIALS & OPERATING SUPPLIES	96,651,481	34,850,044	10,848,519	2,123,789	262,874	1,680,335	49,493
BAL263000 - STORES EXPENSE	146,615	52,879	16,457	3,222	399	2,549	75
BAL265100 - PREPAYMENTS - GENERAL	11,179,980	4,014,048	1,331,529	280,121	31,184	77,526	5,395
BAL273200 - ACCRUED UTILITY REVENUES - FPSC	63,069,576	22,644,434	7,511,548	1,580,245	175,920	437,345	30,438
BAL382200 - UNRECOVERED PLANT & REGULATORY COSTS	4,628,872	1,661,945	551,296	115,979	12,911	32,098	2,234
BAL382301 - OTH REG ASSETS - VERO BEACH	(0)	(0)	(0)	(0)	(0)	(0)	(0)
BAL382301 - OTH REG ASSETS - OTHER	21,465,475	7,706,942	2,556,525	537,830	59,874	148,849	10,359
BAL382385 - OTH REG ASSETS - NUCLEAR MAINT RESERVE	18,887,074	6,949,860	2,218,961	525,494	52,198	4,947	4,469
BAL383000 - PRELIM SURVEY & INVEST CHARG & R/W	6,074,439	2,180,960	723,462	152,199	16,843	42,122	2,932
BAL384000 - CLEARING ACCOUNTS - OTHER	2,730	980	325	68	8	19	1
BAL386100 - MISC DEF DEB - OTHER	58,664,212	21,062,737	6,986,872	1,469,866	163,632	406,797	28,311
BAL386102 - MISC DEF DEB - FIN 48 - INTEREST REC	129,585	46,526	15,434	3,247	361	899	63
BAL386121 - MISC DEF DEB - SPC FUNDS - SFAS 158 - LIFE	174,891	62,793	20,829	4,382	488	1,213	84
BAL386180 - MISC DEF DEB - STORM MAINTENANCE	415,433,432	149,833,320	46,629,781	9,128,603	1,129,901	7,222,522	212,735
BAL386190 - MISC DEF DEB - DEF PENSION DEBIT	298,101,745	107,562,672	36,263,505	7,778,166	840,567	2,078,175	141,868
BAL386417 - MISC DEF DEB - 2021 RATE CASE	797,319	286,269	94,960	19,977	2,224	5,529	385
BAL387000 - DEF LOSSES FROM DISP OF UTILITY PLT	2,225	799	265	56	6	15	1
BAL388000 - RESEARCH, DEVELOPMENT & DEMONSTRATION EXPENDITURES	(4,149,118)	(1,497,107)	(504,732)	(108,260)	(11,699)	(28,925)	(1,975)
BAL628200 - ACCUM PRV INJURIES & DAMAGES - WORKERS COMPENSATION	(25,567,793)	(9,225,508)	(3,110,273)	(667,123)	(72,094)	(178,242)	(12,166)
BAL628370 - ACC PRV PEN/BENFS-POST RETIREMENT BENEFITS	(32,573,352)	(11,695,102)	(3,879,466)	(816,145)	(90,857)	(225,874)	(15,720)
BAL628410 - ACC MISC OPER PRV - MISC OPER RESERV	(3,946,053)	(1,423,836)	(480,030)	(102,962)	(11,127)	(27,509)	(1,878)
BAL628440 - ACC MISC OPER PRV - DEF COMPENSAT	(179,892)	(64,910)	(21,884)	(4,694)	(507)	(1,254)	(86)
BAL628440 - ACC PROV PENS & BENEFITS - SFAS 158	(132,643,549)	(47,624,201)	(15,797,766)	(3,323,463)	(369,983)	(919,794)	(64,014)
BAL732100 - ACCTS PAY - GENERAL	(6,827,525)	(2,451,347)	(813,154)	(171,068)	(19,044)	(47,344)	(3,295)
BAL734100 - ACCTS PAYABLE - ASSOC COMPANIES	(12,672)	(4,550)	(1,509)	(317)	(35)	(88)	(6)
BAL735600 - CUSTOMER DEPOSITS - NON-ELECTRIC	(2,607,803)	(936,303)	(310,568)	(65,340)	(7,274)	(18,083)	(1,259)
BAL736100 - TAXES ACCRUED - FEDERAL INCOME TAXES	1,674,656	601,267	199,451	41,959	4,671	11,613	808
BAL736205 - TAXES ACCRUED - STATE INCOME TAXES	(46,452,582)	(16,806,510)	(5,225,634)	(1,020,740)	(125,639)	(720,760)	(22,747)
BAL736210 - TAXES ACCRUED - REVENUE TAXES	(18,626,742)	(6,687,726)	(2,218,434)	(466,704)	(51,956)	(129,164)	(8,989)
BAL736245 - TAXES ACCRUED - OTHER	(1,965,998)	(705,870)	(234,149)	(49,259)	(5,484)	(13,633)	(949)
BAL737000 - INTEREST ACCR ON LONG - TERM DEBT	(29,878,330)	(10,727,484)	(3,558,491)	(748,619)	(83,340)	(207,186)	(14,419)
BAL737200 - INTEREST ACCR ON CUST DEPOSITS	(894,228)	(321,063)	(106,502)	(22,405)	(2,494)	(6,201)	(432)
BAL741100 - TAX COLLECTIONS PAYABLE	(17,640,983)	(6,333,800)	(2,101,030)	(442,005)	(49,206)	(122,328)	(8,514)
BAL742100 - MISC CURR & ACC LIAB - OTHER	(107,403,609)	(38,562,079)	(12,791,705)	(2,691,061)	(299,582)	(744,772)	(51,833)
BAL742101 - MISC CURR & ACC LIAB - STORM LIABILITIES	(750,153)	(274,965)	(73,626)	(0)	(0)	(0)	(0)
BAL742800 - MISC CURR & ACC LIAB - POLE ATTACH RNT	(1,505,170)	(551,713)	(147,730)	(0)	(3,309)	(13,220)	(787)
BAL742801 - MISC CURR & ACC LIAB - POLE ATTACH RENT - PHONE	0	0	(0)	0	0	(26,525)	(1,580)
BAL744000 - MISC CURRENT LIAB - DERIVATIVES	(207,760)	(74,594)	(24,744)	(5,206)	(680)	(1,441)	(100)
BAL852000 - CUSTOMER ADVANCES FOR CONSTRUCT	(7,789,697)	(2,796,805)	(927,748)	(195,175)	(21,728)	(54,016)	(3,759)
BAL853113 - OTH DEF CREDITS - INC TAX PAY - FIN48	(31,917,570)	(11,459,651)	(3,801,363)	(799,714)	(89,028)	(221,327)	(15,403)
BAL853200 - OTH DEF CREDITS - OTHER	(101,812)	(36,554)	(12,126)	(2,551)	(284)	(706)	(49)
BAL854304 - OTH REG LIAB - TAX AUDIT REFUND INT	(1,755,658)	(630,350)	(209,098)	(43,989)	(4,897)	(12,174)	(847)

**RETAIL COST OF SERVICE STUDY (WITH RSAM, MDS)**  
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	GSD(T)-1	GSLD(T)-1	GSLD(T)-2	GSLD(T)-3	MET	OL-1	OS-2
BAL854314 - OTH REG LIAB - INTEREST INCOME - FIN 48	(136,396)	(48,971)	(16,245)	(3,417)	(380)	(946)	(66)
BAL854340 - OTH REG LIAB - BASE	(18,581)	(6,837)	(2,183)	(517)	(51)	(5)	(4)
BAL856100 - DEF GAINS FUTURE USE	(5,400,905)	(1,939,135)	(643,245)	(135,323)	(15,065)	(37,452)	(2,606)
<b>TOTAL I425-WORKING CAPITAL</b>	<b>748,510,668</b>	<b>270,599,238</b>	<b>87,287,955</b>	<b>18,013,638</b>	<b>2,073,173</b>	<b>9,837,753</b>	<b>363,586</b>
<b>I440-REVS-EXCL-MISC-SERV</b>							
INC040000 - RETAIL SALES - BASE REVENUES	1,408,228,635	443,208,119	130,584,606	24,462,820	4,125,991	14,666,224	1,069,686
INC040420 - CILC INCENTIVES OFFSET	12,047,851	12,638,469	4,568,657				
INC047215 - INTERCHANGE SALES NON RECOVERABLE	402,062	148,057	46,645	11,005	1,105		91
INC054000 - RENT FROM ELECTRIC PROPERTY - GENERAL	3,705,230	1,336,941	450,734	96,678	10,448	25,831	1,763
INC064100 - RENT FROM ELECTRIC PROPERTY - FUT USE & PLT IN SERV & STC	1,565,903	565,017	190,489	40,858	4,415	10,916	745
INC064400 - RENT FROM ELECTRIC PROPERTY - POLE ATTACHMENTS	5,342,982	1,958,444	524,406		11,746	94,158	5,608
INC065000 - OTH ELECTRIC REVENUES - SOLAR NOW	840,851	307,147	113,676	28,551	2,525	2,693	294
INC065130 - OTH ELECTRIC REVENUES - TRANSMISSION	94,192	34,686	10,928	2,578	259		21
INC065213 - OTH ELECTRIC REVENUES - TRANS. SERVICE DEMAND (SHORT-TE	2,065,887	760,752	239,675	56,545	5,677		469
INC065222 - OTH ELECTRIC REVENUES - ANCILLARY SERVICES (REACTIVE & V	328,015	121,068	38,655	9,154	909	86	78
INC065224 - OTH ELECTRIC REVENUES - ANCILLARY SERVICES (REG. SPINNING	192,512	70,839	22,617	5,356	532	50	46
INC065249 - OTH ELECTRIC REVENUES - WHOLESALE DISTRIBUTION WHEELIN	21,653	7,490	2,060	0	49	1,766	24
INC065400 - OTH ELECTRIC REVENUES - USE CHARGE RECOVERIES PSL 2	480,434	176,785	56,444	13,367	1,328	126	114
INC065700 - OTH ELECTRIC REVENUES - MISC	6,957,196	2,497,904	828,598	174,317	19,406	48,243	3,358
INC065920 - OTH ELECTRIC REVENUES - UNBILLED REVENUES - FPSC	(121,091)	(44,232)	(16,371)	(4,112)	(364)		(42)
INC065921 - OTH ELECTRIC REVENUES - NET METERING	(18,920)	(6,911)	(2,558)	(642)	(57)	(61)	(7)
<b>TOTAL I440-REVS-EXCL-MISC-SERV</b>	<b>1,442,134,393</b>	<b>463,780,574</b>	<b>137,659,262</b>	<b>24,896,475</b>	<b>4,183,969</b>	<b>14,849,646</b>	<b>1,082,249</b>
<b>I450-MISC-SERV-REVS</b>							
INC050400 - FIELD COLLECTION LATE PAYMENT CHARGES	3,810,097	588,757	84,163	40,518	256	573,491	244
INC051010 - MISC SERV REVS - INITIAL CONNECTION	22,458	659	12	0			
INC051020 - MISC SERV REVS - RECONNECT AFTER NON PAYMENT	12,018			0			
INC051030 - MISC SERV REVS - CONNECT / DISCONNECT	85,863	675	39	8			
INC051040 - MISC SERV REVS - RETURNED CUSTOMER CHECKS	275,999	34,077				18,413	
INC051050 - MISC SERV REVS - CURRENT DIVERSION PENALTY	14,670	3	1	0			
INC051060 - MISC SERV REVS - OTHER BILLINGS	45,664	1,443	94	8	13	2,246	80
INC051100 - MISC SERV REVS - REIMBURSEMENTS - OTHER	(29,154)	(922)	(60)	(5)	(8)	(1,434)	(51)
<b>TOTAL I450-MISC-SERV-REVS</b>	<b>4,237,614</b>	<b>624,693</b>	<b>84,249</b>	<b>40,530</b>	<b>261</b>	<b>592,717</b>	<b>273</b>
<b>I500-O&amp;M-EXCL-CUST-ACCTS</b>							
INC100000 - STEAM O&M - OPERATION SUPERV & ENG	(1,011,800)	(370,009)	(131,165)	(31,931)	(2,929)	(2,455)	(318)
INC101210 - STEAM O&M - FUEL - NON RECV EXP	(1,183,826)	(431,950)	(158,632)	(38,948)	(3,482)	(3,792)	(406)
INC102000 - STEAM O&M - STEAM EXPENSES	(1,653,680)	(605,049)	(212,688)	(51,669)	(4,768)	(3,712)	(510)
INC105000 - STEAM O&M - ELECTRIC EXPENSES	(708,650)	(259,845)	(88,149)	(21,221)	(2,011)	(1,057)	(199)
INC106000 - STEAM O&M - MISC STEAM EXP	(4,940,044)	(1,819,144)	(573,121)	(135,213)	(13,575)	(1,122)	(1,122)
INC110000 - STEAM O&M - MAINT SUPERV & ENG	(1,168,419)	(427,031)	(152,816)	(37,288)	(3,396)	(3,075)	(376)
INC111000 - STEAM O&M - MAINT OF STRUCTURES	(1,119,851)	(412,379)	(129,920)	(30,651)	(3,077)	(2,54)	(254)
INC112000 - STEAM O&M - MAINT OF BOILER PLANT	(3,830,285)	(1,397,581)	(513,257)	(126,017)	(11,266)	(12,270)	(1,313)
INC113000 - STEAM O&M - MAINT OF ELECTRIC PLANT	(874,627)	(319,131)	(117,200)	(28,775)	(2,573)	(2,802)	(300)
INC114000 - STEAM O&M - MAINT OF MISC STEAM PLT	(1,251,285)	(456,564)	(167,672)	(41,167)	(3,680)	(4,006)	(429)

FLORIDA POWER & LIGHT COMPANY  
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**RETAIL COST OF SERVICE STUDY (WITH RSAM, MDS)**  
**COS - Internal Factors Based on External Factors**  
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	GSD(T)-1	GSLD(T)-1	GSLD(T)-2	GSLD(T)-3	MET	OL-1	OS-2
INC117000 - NUCLEAR O&M - OPERAT SUPERV & ENG	(13,701,137)	(5,024,693)	(1,699,940)	(408,954)	(38,837)	(19,665)	(3,822)
INC118210 - NUCLEAR O&M - NUCL FUEL EXP	(2,431,401)	(887,161)	(325,807)	(79,993)	(7,152)	(7,789)	(833)
INC119000 - NUCLEAR O&M - COOLANTS AND WATER	(1,594,936)	(584,166)	(201,914)	(48,843)	(4,564)	(3,006)	(471)
INC120000 - NUCLEAR O&M - STEAM EXPENSES	(10,834,115)	(3,984,202)	(1,285,761)	(305,405)	(30,081)	(5,137)	(2,646)
INC123000 - NUCLEAR O&M - ELECTRIC EXPENSES	(47,921)	(17,485)	(6,420)	(1,576)	(141)	(153)	(16)
INC124000 - NUCLEAR O&M - MISC NUCLEAR PWR EXP	(15,218,009)	(5,603,948)	(1,765,522)	(416,531)	(41,817)	(3,457)	(3,457)
INC125000 - NUCLEAR O&M - RENTS	(79,286)	(29,175)	(9,315)	(2,206)	(219)	(21)	(19)
INC126000 - NUCLEAR O&M - MAINT SUPERV & ENG	(18,614,007)	(6,793,130)	(2,487,230)	(610,238)	(54,674)	(58,375)	(6,334)
INC129000 - NUCLEAR O&M - MAINT OF STRUCTURES	(1,964,510)	(723,420)	(227,913)	(53,770)	(5,398)	(446)	(446)
INC130000 - NUCLEAR O&M - MAINT OF REACTOR PLANT	(2,975,598)	(1,085,725)	(398,729)	(97,897)	(8,752)	(9,532)	(1,020)
INC131000 - NUCLEAR O&M - MAINT OF ELECTRIC PLANT	(1,685,735)	(615,085)	(225,888)	(55,461)	(4,958)	(5,400)	(578)
INC132000 - NUCLEAR O&M - MAINT OF MISC NUCL PLT	(978,740)	(357,119)	(131,151)	(32,201)	(2,879)	(3,135)	(335)
INC146000 - OTH PWR O&M - OPERAT SUPERV & ENG	(5,290,751)	(1,939,239)	(662,135)	(159,670)	(15,058)	(8,608)	(1,512)
INC147200 - OTH PWR O&M - FUEL N-RECOV EMISSIONS	(1,120,254)	(408,754)	(150,114)	(36,856)	(3,295)	(3,589)	(384)
INC148000 - OTH PWR O&M - GENERATION EXPENSES	(5,060,660)	(1,853,614)	(640,222)	(154,843)	(14,477)	(9,460)	(1,491)
INC149000 - OTH PWR O&M - MISC OTH PWR GENERAT	(8,106,293)	(2,985,098)	(940,454)	(221,877)	(22,275)	(1,841)	(1,841)
INC149111 - OTH PWR O&M - WC H2O RECLAMATION	(700,566)	(257,979)	(81,276)	(19,175)	(1,925)	(159)	(159)
INC151000 - OTH PWR O&M - MAINT SUPERV & ENG	(3,510,668)	(1,285,893)	(444,086)	(107,403)	(10,043)	(6,554)	(1,034)
INC152000 - OTH PWR O&M - MAINT OF STRUCTURES	(7,716,803)	(2,841,670)	(895,267)	(211,216)	(21,206)	(1,753)	(1,753)
INC153000 - OTH PWR O&M - MAINT GENR & ELECT PLT	(10,483,474)	(3,825,172)	(1,404,782)	(344,907)	(30,836)	(33,583)	(3,593)
INC154000 - OTH PWR O&M - MAINT MISC OTH PWR GEN	(1,994,374)	(727,700)	(267,245)	(65,615)	(5,866)	(6,389)	(684)
INC156000 - OTH PWR O&M - SYS CNTR & L DISPATCH	(497,436)	(183,178)	(67,710)	(13,615)	(1,367)	(113)	(113)
INC157000 - OTH PWR O&M - OTHER EXPENSES	(548,580)	(202,012)	(63,644)	(15,015)	(1,507)	(125)	(125)
INC260010 - TRANS O&M - OPERAT SUPERV & ENG	(2,020,996)	(744,221)	(234,467)	(58,590)	(5,553)	(459)	(459)
INC261000 - TRANS O&M - LOAD DISPATCHING	(2,400,041)	(883,802)	(278,442)	(65,691)	(6,595)	(545)	(545)
INC262000 - TRANS O&M - STATION EXPENSES	(633,624)	(233,328)	(73,510)	(17,343)	(1,741)	(144)	(144)
INC263000 - TRANS O&M - OVERHEAD LINE EXPENSES	(19,085)	(7,028)	(2,214)	(553)	(52)	(4)	(4)
INC265000 - TRANS O&M - TRANS OF ELECTR BY OTH	(1,613,611)	(594,203)	(187,204)	(44,166)	(4,434)	(367)	(367)
INC266000 - TRANS O&M - MISC TRANS EXP	(1,120,348)	(412,562)	(129,977)	(32,479)	(3,079)	(255)	(255)
INC267000 - TRANS O&M - RENTS	(24,131)	(8,886)	(2,800)	(660)	(66)	(5)	(5)
INC268000 - TRANS O&M - MAINT SUPERV & ENG	(585,249)	(215,515)	(67,898)	(16,967)	(1,608)	(133)	(133)
INC269000 - TRANS O&M - MAINT OF STRUCTURES	(790,087)	(290,945)	(91,662)	(21,625)	(2,171)	(179)	(179)
INC270000 - TRANS O&M - MAINT OF STATION EQ	(716,650)	(263,902)	(83,142)	(19,615)	(1,969)	(163)	(163)
INC271000 - TRANS O&M - MAINT OF OVERHEAD LINES	(170,807)	(62,899)	(19,816)	(4,952)	(469)	(39)	(39)
INC272000 - TRANS O&M - MAINT UNDERGROUND LINES	(198,357)	(73,044)	(23,012)	(5,750)	(545)	(45)	(45)
INC273000 - TRANS O&M - MAINT OF MISC TRANS PLANT	(145,171)	(53,458)	(16,842)	(4,209)	(399)	(33)	(33)
INC380000 - DIST O&M - OPERATION SUPERV & ENG	(2,757,226)	(926,038)	(255,493)	(238)	(7,036)	(216,577)	(4,018)
INC381000 - DIST O&M - LOAD DISPATCHING	(972,930)	(373,064)	(110,453)	(29,446)	(2,946)	(4,680)	(1,358)
INC382000 - DIST O&M - SUBSTATION EXPENSES	(608,648)	(233,382)	(69,097)	(18,443)	(1,843)	(2,928)	(850)
INC383000 - DIST O&M - OVERHEAD LINE EXPENSES	(1,801,004)	(684,028)	(194,024)	(48,211)	(4,821)	(8,634)	(2,223)
INC384000 - DIST O&M - UNDERGROUND LINE EXP	(1,104,866)	(414,832)	(117,544)	(29,191)	(2,919)	(5,231)	(1,346)
INC385000 - DIST O&M - ST LIGHT & SIGNAL SYSTEMS							
INC386000 - METER EXPENSES	42,353	3,175	1,221	98	434	429	429
INC387000 - DIST O&M - CUSTOMER INSTALLATIONS EXP	(23,593)	(746)	(48)	(7)	(7)	(13,770)	(41)
INC388000 - DIST O&M - MISC DISTRIBUTION EXPENSES	(2,982,792)	(1,001,796)	(276,394)	(257)	(7,611)	(234,295)	(4,346)
INC389000 - DIST O&M - RENTS	(405,613)	(136,229)	(37,585)	(35)	(1,035)	(31,860)	(591)



**RETAIL COST OF SERVICE STUDY (WITH RSAM, MDS)**  
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	GSD(T)-1	GSLD(T)-1	GSLD(T)-2	GSLD(T)-3	MET	OL-1	OS-2
INC390000 - DIST O&M - MAINT SUPPLY & ENG	(2,110,992)	(706,995)	(195,611)	(182)	(5,387)	(165,816)	(3,076)
INC391000 - DIST O&M - MAINT OF STRUCTURES	(37,493)	(14,377)	(4,256)		(114)	(180)	(52)
INC392000 - DIST O&M - MAINT OF STATION EQ	(1,778,571)	(681,982)	(201,914)		(5,385)	(8,556)	(2,483)
INC393000 - DIST O&M - MAINT OF OVERHEAD LINES	(8,070,772)	(3,065,310)	(869,471)		(21,603)	(38,692)	(9,960)
INC394000 - DIST O&M - MAINT UNDERGROUND LINES	(3,074,500)	(1,154,350)	(327,090)		(8,123)	(14,557)	(3,745)
INC395000 - DIST O&M - MAINT OF LINE TRANSFORMERS	(3,394)	(1,052)	(228)		(2)	(14)	(1)
INC396000 - DIST O&M - MAINT S LIGHT & SIGNAL SYST							
INC397000 - DIST O&M - MAINT OF METERS	(429,620)	(32,209)	(12,385)	(994)	(4,406)		(4,352)
INC398000 - DIST O&M - MAINT OF MISC DISTRIBUTION PLANT	(642,993)	(215,955)	(59,582)	(55)	(1,641)	(50,506)	(937)
INC407000 - CUST SERV & INFO - SUPERVISION	(11,686)	(369)	(24)	(2)	(3)	(575)	(20)
INC408000 - CUST SERV & INFO - CUST ASSIST EXP	(273,825)	(8,655)	(562)	(46)	(78)	(13,468)	(480)
INC409000 - CUST SERV & INFO - INFO & INST ADV GEN	(85)	(3)	(0)	(0)	(0)	(4)	(0)
INC410000 - CUST SERV & INFO - MISC CUST SERV & INF	(129,619)	(4,097)	(266)	(22)	(37)	(6,375)	(227)
INC510000 - DEMONSTRATING AND SELLING EXPENSES	(8,214)	(260)	(17)	(1)	(2)	(404)	(14)
INC516000 - MISC AND SELLING EXPENSES	(324,712)	(10,264)	(667)	(54)	(93)	(15,971)	(569)
INC520010 - A&G EXP - SALARIES	(42,665,200)	(15,394,686)	(5,190,140)	(1,113,234)	(120,304)	(297,435)	(20,304)
INC521000 - A&G EXP - OFF SUPPL & EXP	(8,773,726)	(3,165,783)	(1,067,307)	(228,927)	(24,740)	(61,165)	(4,175)
INC522000 - A&G EXP - ADMIN EXP TRANSFERRED CR	24,958,535	9,005,672	3,036,158	651,226	70,376	173,995	11,878
INC523000 - A&G EXP - OUTSIDE SERVICES EMPLOYED	(12,828,539)	(4,629,223)	(1,560,689)	(334,752)	(36,176)	(89,439)	(6,106)
INC524000 - A&G EXP - PROPERTY INSURANCE	(3,342,997)	(1,205,710)	(375,230)	(73,458)	(9,092)	(58,120)	(1,712)
INC524100 - A&G EXP - PROP INSUR NUCL OUTAGE	72,779	26,781	8,551	2,025	201	19	17
INC525000 - A&G EXP - INJURIES AND DAMAGES	(6,472,266)	(2,335,358)	(787,339)	(168,876)	(18,250)	(45,121)	(3,080)
INC526100 - A&G EXP - EMP PENSIONS & BENEFITS	(9,592,275)	(3,461,136)	(1,166,882)	(250,285)	(27,048)	(66,871)	(4,965)
INC528010 - A&G EXP - REGULATORY COMMISSION EXPENSE - FPSC	(288,363)	(104,049)	(35,079)	(7,524)	(813)	(2,010)	(137)
INC528220 - A&G EXP - REGULATORY COMMISSION EXPENSE - RAF - RETAIL B/	(1,086,410)	(392,004)	(132,160)	(28,347)	(3,063)	(7,574)	(517)
INC530000 - A&G EXP - MISC GENERAL EXPENSES	(2,514,595)	(907,330)	(305,896)	(65,612)	(7,090)	(17,530)	(1,197)
INC531000 - A&G EXP - RENTS	(1,990,049)	(718,060)	(242,086)	(51,925)	(5,611)	(13,873)	(947)
INC535000 - A&G EXP - MAINT OF GEN PLT	(2,026,230)	(731,115)	(246,487)	(52,869)	(5,713)	(14,126)	(964)
<b>TOTAL 1500-O&amp;M-EXCL-CUST-ACCTS</b>	<b>(237,396,986)</b>	<b>(86,234,914)</b>	<b>(26,624,208)</b>	<b>(6,023,095)</b>	<b>(668,747)</b>	<b>(1,545,910)</b>	<b>(112,334)</b>
<b>1540-O&amp;M-CA-EXCL-SUP</b>							
INC402000 - CUST ACCT O&M - METER READING EXP	(174,293)	(5,025)	(672)	(34)	(77)		(260)
INC403000 - CUST ACCT O&M - CUST REC & COLLECT	(1,314,693)	(41,556)	(2,700)	(220)	(376)	(64,664)	(2,303)
INC404000 - CUST ACCT O&M - UNCOLLECTIBLE ACCTS	(1,163,529)	(17,594)	(2,337)			(46,237)	
INC405000 - CUST ACCT - MISC CUSTOMER ACCOUNTS EXPENSES	(158,627)	(14,407)	(3,045)	(412)	(1,270)	(1,910)	(873)
<b>TOTAL 1540-O&amp;M-CA-EXCL-SUP</b>	<b>(2,811,141)</b>	<b>(78,593)</b>	<b>(8,754)</b>	<b>(666)</b>	<b>(1,723)</b>	<b>(112,811)</b>	<b>(3,436)</b>
<b>1545-O&amp;M-CA-SUP</b>							
INC401000 - CUST ACCT O&M - SUPERVISION	(209,681)	(5,861)	(653)	(50)	(129)	(8,414)	(256)
<b>TOTAL 1545-O&amp;M-CA-SUP</b>	<b>(209,681)</b>	<b>(5,861)</b>	<b>(653)</b>	<b>(50)</b>	<b>(129)</b>	<b>(8,414)</b>	<b>(256)</b>
<b>1600-DEPR-EXP-TOTAL</b>							
INC603000 - DEPR & AMORT EXP - INTANGIBLE	(30,559,637)	(11,026,692)	(3,717,521)	(797,372)	(86,170)	(213,042)	(14,543)
INC603001 - DEPR & AMORT EXP - INTANGIBLE ARO	(2,199,801)	(793,744)	(267,602)	(57,398)	(6,203)	(15,336)	(1,047)
INC603010 - DEPR & AMORT EXP - STEAM (EXC COAL)	(26,211,416)	(9,644,992)	(3,079,466)	(729,279)	(72,440)	(6,865)	(6,202)
INC603011 - DEPR & AMORT EXP - FOSSIL DECOMM	(951,064)	(349,962)	(111,736)	(26,461)	(2,628)	(249)	(225)

**RETAIL COST OF SERVICE STUDY (WITH RSAM, MDS)**  
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	GSD(T)-1	GSLD(T)-1	GSLD(T)-2	GSLD(T)-3	MET	OL-1	OS-2
INC603020 - DEPR & AMORT EXP - TURKEY POINT	(14,532,490)	(5,347,508)	(1,707,360)	(404,337)	(40,163)	(3,806)	(3,439)
INC603022 - DEPR & AMORT EXP - ST LUCIE 1	(14,165,518)	(5,212,473)	(1,664,245)	(394,127)	(39,149)	(3,710)	(3,352)
INC603024 - DEPR & AMORT EXP - ST LUCIE COMMON	(3,870,034)	(1,424,053)	(454,674)	(107,676)	(10,696)	(1,014)	(916)
INC603026 - DEPR & AMORT EXP - ST LUCIE 2	(11,929,242)	(4,389,593)	(1,401,515)	(331,907)	(32,969)	(3,124)	(2,823)
INC603030 - DEPR & AMORT EXP - OTH PROD - GT	(150,267,779)	(55,293,903)	(17,654,312)	(4,180,894)	(415,292)	(39,356)	(35,555)
INC603036 - DEPR & AMORT EXP - DISMANT OTH PROD	(7,552,906)	(2,779,236)	(887,358)	(210,144)	(20,874)	(1,978)	(1,787)
INC603041 - DEPR & AMORT EXP - TRANSMISSION	(39,746,889)	(14,636,573)	(4,611,248)	(1,152,281)	(109,219)	(9,029)	(8,029)
INC603047 - DEPR & AMORT EXP - TRANSMISSION - GSU	(3,872,593)	(1,424,995)	(454,974)	(107,747)	(10,703)	(1,014)	(916)
INC603048 - DEPR & AMORT EXP - TRANSMISSION - OTHER	(334,146)	(123,041)	(38,800)	(9,660)	(919)	(6)	(76)
INC603051 - DEPR & AMORT EXP - DIST 361 - STRUCTURES	(1,287,851)	(493,818)	(146,205)	(3,899)	(3,899)	(6,195)	(1,796)
INC603052 - DEPR & AMORT EXP - DIST 362 - STATION EQ	(12,477,289)	(4,784,338)	(1,416,496)	(37,779)	(60,020)	(17,417)	(17,417)
INC603053 - DEPR & AMORT EXP - DIST 363 - STOR BATT EQUIP	(82,447)	(31,614)	(9,360)	(250)	(397)	(115)	(115)
INC603054 - DEPR & AMORT EXP - DIST 364 - POL, TOWER & FIX	(16,688,603)	(6,117,125)	(1,637,962)	(36,688)	(294,100)	(17,515)	(17,515)
INC603055 - DEPR & AMORT EXP - DIST 365 - OH COND & DEV	(7,507,223)	(2,421,799)	(673,421)	(16,754)	(9,421)	(641,550)	(9,421)
INC603056 - DEPR & AMORT EXP - DIST 366 - UG CONDUIT	(1,939,139)	(603,878)	(172,168)	(4,510)	(202,846)	(2,622)	(2,622)
INC603057 - DEPR & AMORT EXP - DIST 367 - UG COND & DEV	(5,780,523)	(1,873,122)	(528,906)	(13,509)	(503,523)	(7,561)	(7,561)
INC603058 - DEPR & AMORT EXP - DIST 368 - TRANSF	(10,847,384)	(3,362,083)	(728,228)	(7,308)	(43,861)	(3,382)	(3,382)
INC603059 - DEPR & AMORT EXP - DIST 369 - SERVICES	(695,706)	(21,233)	(977)				
INC603060 - DEPR & AMORT EXP - DIST 370 - METERS	(4,981,116)	(373,435)	(143,594)	(11,519)	(51,080)	(3,821,189)	(50,459)
INC603061 - DEPR & AMORT EXP - DIST 371 - INSTAL ON CP							
INC603063 - DEPR & AMORT EXP - DIST 373 - S LGT & TFC SIG							
INC603090 - DEPR & AMORT EXP - AMORT ELECT PLT - ACQUI ADJ - VERO	(359,054)	(120,591)	(33,271)	(31)	(916)	(28,203)	(523)
INC603091 - DEPR & AMORT EXP - GEN PLT - STRUCTURES	(2,894,426)	(1,044,382)	(352,101)	(75,522)	(8,162)	(20,178)	(1,377)
INC603093 - DEPR & AMORT EXP - GEN PLT - OTHER	(25,824,877)	(9,318,271)	(3,141,547)	(673,831)	(72,819)	(180,035)	(12,290)
INC603200 - DEPR & AMORT EXP - PROP UNDER CAPT LEASES	(47,358)	(17,088)	(5,761)	(1,236)	(134)	(330)	(23)
INC603980 - DEPR EXP - AMORTELECT PLT - ACQUI ADJ	(560,742)	(206,336)	(65,879)	(15,602)	(1,550)	(147)	(133)
<b>TOTAL I600-DEPR-EXP-TOTAL</b>	<b>(398,167,255)</b>	<b>(143,235,878)</b>	<b>(45,106,690)</b>	<b>(9,287,023)</b>	<b>(1,102,781)</b>	<b>(6,092,076)</b>	<b>(204,546)</b>
<b>I605-AMORT-PROP-LOSS</b>							
INC605000 - ACCRETION EXPENSE - ARO REG DEBIT	(19,735,576)	(7,121,096)	(2,400,795)	(514,947)	(55,649)	(137,564)	(9,392)
INC607000 - AMORT PROP LOSS & UNRECOV REG CSTS	327,366	118,441	36,827	7,193	885	5,079	160
INC607143 - REGULATORY CREDIT - ASSET RET OBLIG	21,935,377	7,914,841	2,668,396	572,345	61,852	152,919	10,439
INC607338 - AMORT OF REG ASSETS - DEF AMT OPFB	(55,879)	(20,063)	(6,655)	(156)	(387)	(27)	(27)
INC607342 - AMORT OF REG ASSETS - SMITH 1&2 UNRECOV PLT - NON-ECRC	(537,448)	(197,764)	(63,142)	(14,953)	(1,485)	(141)	(127)
INC607343 - AMORT OF REG ASSETS/LIAB - DEF RETURN TRANSM PROJ	(71,549)	(26,348)	(8,301)	(2,074)	(197)	(141)	(16)
INC607344 - AMORT OF REG ASSET - PLANT SCHOLZ DECOM INVENTORY	(35,645)	(13,116)	(4,188)	(99)	(99)	(9)	(8)
INC607699 - REGULATORY DEBIT - VERO BEACH	(1,299)	(436)	(120)	(0)	(3)	(102)	(2)
<b>TOTAL I605-AMORT-PROP-LOSS</b>	<b>1,823,347</b>	<b>654,458</b>	<b>222,022</b>	<b>45,172</b>	<b>5,149</b>	<b>19,775</b>	<b>1,026</b>
<b>I608-TAX-OTH-INC-TAX</b>							
INC608100 - TAX OTH TH INC TAX - UTILITY OPERAT INCOME CLEARING	(8,462,673)	(3,053,547)	(1,029,468)	(220,811)	(23,862)	(58,996)	(4,027)
INC608105 - TAX OTH TH INC TAX - PROPERTY TAX	(127,185,341)	(46,015,564)	(14,307,581)	(2,794,745)	(343,994)	(1,973,411)	(62,279)
INC608150 - TAX OTH TH INC TAX - OCCUPATIONAL LIC	(12,607)	(4,549)	(1,534)	(329)	(36)	(88)	(6)
<b>TOTAL I608-TAX-OTH-INC-TAX</b>	<b>(135,660,621)</b>	<b>(49,073,660)</b>	<b>(15,338,562)</b>	<b>(3,015,885)</b>	<b>(367,892)</b>	<b>(2,032,496)</b>	<b>(66,313)</b>
<b>I611-GAIN-LOSS-SALE-PLT</b>							

**RETAIL COST OF SERVICE STUDY (WITH RSAM, MDS)**  
**COS - Internal Factors Based on External Factors**  
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	GSD(T)-1	GSLD(T)-1	GSLD(T)-2	GSLD(T)-3	MET	OL-1	OS-2
INC811600 - GAIN FR DISP OF UTIL PLT FUTURE USE	96,753	37,099	10,984		293	465	135
<b>TOTAL I611-GAIN-LOSS-SALE-PLT</b>	<b>96,753</b>	<b>37,099</b>	<b>10,984</b>		<b>293</b>	<b>465</b>	<b>135</b>
<b>I827-INTEREST-EXP</b>							
INC827000 - INTEREST ON LONG-TERM DEBT	(118,997,370)	(43,071,992)	(13,480,031)	(2,668,143)	(323,004)	(1,767,951)	(57,409)
INC828000 - AMORTIZATION OF DEBT DISCOUNT & EXPENSE	(2,557,808)	(925,818)	(289,749)	(57,351)	(6,943)	(38,002)	(1,234)
INC828100 - AMORTIZATION OF LOSS ON REACQ. DEBT	(1,070,691)	(387,545)	(121,288)	(24,007)	(2,906)	(15,907)	(517)
INC831100 - INTEREST ON CUSTOMER DEPOSITS	(1,791,329)	(648,385)	(202,922)	(40,165)	(4,862)	(26,614)	(864)
INC831510 - INTEREST ON SHORT TERM DEBT	(1,413,043)	(511,461)	(160,070)	(31,683)	(3,836)	(20,994)	(682)
INC831520 - INTEREST ON INTERNAL REVENUE SERVICE AUDITS	(59,926)	(18,860)	(5,557)	(1,041)	(176)	(624)	(46)
<b>TOTAL I827-INTEREST-EXP</b>	<b>(125,890,167)</b>	<b>(45,564,061)</b>	<b>(14,259,616)</b>	<b>(2,822,390)</b>	<b>(341,727)</b>	<b>(1,870,092)</b>	<b>(60,751)</b>

**I900-LABOR-EXC-A&G**

L_INC100000 - STEAM O&M PAY - OPERAT SUPERV & ENG	252,386	92,296	32,718	7,965	731	612	79
L_INC101210 - STEAM O&M PAY - FUEL-NON RECOVERABLE OIL	36,506	13,320	4,892	1,201	107	117	13
L_INC102000 - STEAM O&M PAY - STEAM EXPENSES	516,245	189,618	66,655	16,193	1,494	1,163	160
L_INC105000 - STEAM O&M PAY - ELECTRIC EXPENSES	390,276	143,105	48,547	11,687	1,108	582	110
L_INC106000 - STEAM O&M PAY - MISC STEAM POWER EXPENSES	1,214,331	447,171	140,881	33,237	3,337	2,276	276
L_INC110000 - STEAM O&M PAY - MAINT SUPERV & ENG	227,332	83,085	29,733	7,255	661	598	73
L_INC111000 - STEAM O&M PAY - MAINT OF STRUCTURES	330,753	121,798	38,372	9,053	909	75	75
L_INC112000 - STEAM O&M PAY - MAINT OF BOILER PLANT	583,573	212,932	78,199	19,200	1,716	1,869	200
L_INC113000 - STEAM O&M PAY - MAINT OF ELECTRIC PLANT	282,623	103,123	37,871	9,298	831	905	97
L_INC114000 - STEAM O&M PAY - MAINT OF MISC STEAM PLT	128,002	46,705	17,152	4,211	376	410	44
L_INC117000 - NUCLEAR O&M PAY - OPER SUPERV & ENG	9,520,690	3,491,575	1,181,260	284,175	26,987	13,665	2,656
L_INC119000 - NUCLEAR O&M PAY - COOLANTS AND WATER	682,234	249,877	86,369	20,893	1,952	1,286	201
L_INC120000 - NUCLEAR O&M PAY - STEAM EXPENSES	9,318,994	3,427,023	1,105,951	262,695	25,874	4,418	2,276
L_INC123000 - NUCLEAR O&M PAY - ELECTRIC EXP	101	37	13	3	0	0	0
L_INC124000 - NUCLEAR O&M PAY - MISC NUCLEAR POWER EXP	7,069,112	2,603,162	820,125	193,488	19,425	1,606	1,606
L_INC128000 - NUCLEAR O&M PAY - MAINT SUPERVISION & ENGINEERING	43,915,952	16,027,005	5,868,113	1,439,731	128,993	137,725	14,944
L_INC129000 - NUCLEAR O&M PAY - MAINT OF STRUCTURES	33,994	12,518	3,944	930	93	8	8
L_INC130000 - NUCLEAR O&M PAY - MAINT OF REACTOR PLANT	16,909	6,170	2,266	556	50	54	6
L_INC131000 - NUCLEAR O&M PAY - MAINT OF ELECTRIC PLANT	120,070	43,811	16,089	3,950	353	385	41
L_INC132000 - NUCLEAR O&M PAY - MAINT OF MISC NUCLEAR PLANT	293	107	39	10	1	1	0
L_INC146000 - OTH PWR O&M PAY - OPERAT SUPERV & ENG	2,914,294	1,068,187	384,723	87,951	8,294	4,742	833
L_INC147200 - OTH PWR O&M PAY - FUEL N- RECOV EMISSIONS FEE	758,736	276,845	101,670	24,962	2,232	2,431	260
L_INC148000 - OTH PWR O&M PAY - GENERATION EXPENSES	2,189,480	801,961	276,980	66,992	6,264	4,093	645
L_INC149000 - OTH PWR O&M PAY - MISC OTHER POWER GENERATION EXPEN	4,671,916	1,720,407	542,014	127,875	12,838	1,061	1,061
L_INC151000 - OTH PWR O&M PAY - MAINT SUPERV & ENG	1,847,211	676,599	233,665	56,512	5,284	3,449	544
L_INC152000 - OTH PWR O&M PAY - MAINT OF STRUCTURES	4,329,929	1,594,472	502,338	118,514	11,898	984	984
L_INC153000 - OTH PWR O&M PAY - MAINT GENERATING & ELECTRIC PLANT	3,640,282	1,328,253	487,797	119,766	10,707	11,662	1,248
L_INC154000 - OTH PWR O&M PAY - MAINT MISC OTHER PWR GENERAT	721,433	263,234	96,672	23,735	2,122	2,311	247
L_INC156000 - OTH PWR O&M PAY - SYSTEM CONTROL & LOAD DISPATCH	180,200	66,358	20,906	4,932	495	41	41
L_INC157000 - OTH PWR O&M PAY - OTHER EXPENSES LOC 955	313,712	115,523	36,395	8,587	862	71	71
L_INC260010 - TRANS O&M PAY - OPERATION SUPERV & ENGINEERING	971,146	357,619	112,668	28,154	2,669	221	221
L_INC261000 - TRANS O&M PAY - LOAD DISPATCHING	604,868	222,739	70,174	16,556	1,662	137	137
L_INC262000 - TRANS O&M PAY - STATION EXPENSES	243,404	89,632	28,239	6,662	669	55	55

**RETAIL COST OF SERVICE STUDY (WITH RSAM, MDS)**  
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	GSD(T)-1	GSLD(T)-1	GSLD(T)-2	GSLD(T)-3	MET	OL-1	OS-2
L_INC263000 - TRANS O&M PAY - OVERHEAD LINE EXPENSES	11,973	4,409	1,389	347	33		3
L_INC266000 - TRANS O&M PAY - MISC TRANSMISSION EXPENSES	775,727	285,657	89,986	22,489	2,132		176
L_INC268010 - TRANS O&M PAY - MAINT SUPERV & ENG	384,671	141,653	44,628	11,152	1,057		87
L_INC269000 - TRANS O&M PAY - MAINT OF STRUCTURES	634,966	233,823	73,666	17,380	1,745		144
L_INC270000 - TRANS O&M PAY - MAINT OF STATION EQ	287,572	105,897	33,363	7,871	790		65
L_INC271000 - TRANS O&M PAY - MAINT OF OVERHEAD LINES	267,548	98,523	31,040	7,756	735		61
L_INC272000 - TRANS O&M PAY - MAINT UNDERGROUND LINES	3,221	1,186	374	93	9		1
L_INC380000 - DIST O&M PAY - OPERATION SUPERVISION AND ENGINEERING	2,436,484	818,314	225,772	210	6,217	191,383	3,550
L_INC381000 - DIST O&M PAY - LOAD DISPATCHING	908,388	348,316	103,126		2,750	4,370	1,268
L_INC382000 - DIST O&M PAY - SUBSTATION EXPENSES	163,658	62,754	18,579		496	787	228
L_INC383000 - DIST O&M PAY - OVERHEAD LINE EXPENSES	960,276	364,716	103,451		2,570	4,604	1,185
L_INC384000 - DIST O&M PAY - UNDERGROUND LINE EXP	276,763	103,913	29,444		731	1,310	337
L_INC385000 - DIST O&M PAY - STREET LIGHTING AND SIGNAL SYSTEM EXPEN							
L_INC386000 - DIST O&M PAY - METER EXPENSES	(87,218)	(6,539)	(2,514)	(202)	(894)		(884)
L_INC387000 - DIST O&M PAY - CUSTOMER INSTALLATIONS EXP	18,356	580	38		5	10,714	32
L_INC388000 - DIST O&M PAY - MISC DISTRIBUTION EXPENSES	2,581,838	867,132	239,241	222	6,588	202,800	3,762
L_INC390000 - DIST O&M PAY - MAINT SUPERV & ENG	1,627,115	546,480	150,773	140	4,152	127,808	2,371
L_INC391000 - DIST O&M PAY - MAINT OF STRUCTURES	398	153	45		1	2	1
L_INC392000 - DIST O&M PAY - MAINT OF STATION EQ	624,622	239,507	70,911		1,891	3,005	872
L_INC393000 - DIST O&M PAY - MAINT OF OVERHEAD LINES	4,771,026	1,812,054	513,987		12,771	22,873	5,888
L_INC394000 - DIST O&M PAY - MAINT UNDERGROUND LINES	1,791,379	672,590	190,581		4,733	8,481	2,182
L_INC395000 - DIST O&M PAY - MAINT OF LINE TRANSFORMERS	1,666	516	112		1	7	1
L_INC396000 - DIST O&M PAY - MAINT OF STREET LIGHTING & SIGNAL SYSTEM:							
L_INC397000 - DIST O&M PAY - MAINT OF METERS	332,058	24,894	9,572	768	3,405		3,364
L_INC398000 - DIST O&M PAY - MAINT OF MISC DISTRIB PLT	1,682	565	156	0	4	132	2
L_INC401000 - CUST ACCT O&M PAY - SUPERVISION	153,194	4,282	477	36	94	6,148	187
L_INC402000 - CUST ACCT O&M PAY - METER READING EXP	328,724	9,478	1,267	64	146		489
L_INC403000 - CUST ACCT O&M PAY - CUST REC & COLLECT	683,519	21,605	1,404	115	195	33,619	1,197
L_INC407000 - CUST SERV & INFO PAY - SUPERVISION	2,062	65	4	0	1	101	4
L_INC408000 - CUST SERV & INFO PAY - CUST ASSIST EXP	183,405	5,797	377	31	52	9,021	321
L_INC409000 - CUST SERV & INFO PAY - INFO & INST ADV - GENERAL	34	1	0	0	0	2	0
L_INC410000 - CUST SERV & INFO PAY - MISC CUST SERV & INF	86,408	2,731	177	14	25	4,250	151
L_INC816000 - MISC AND SELLING EXPENSES	9,561	302	20	2	3	470	17
<b>TOTAL 1900-LABOR-EXC-&amp;G</b>	<b>118,250,064</b>	<b>42,667,623</b>	<b>14,384,893</b>	<b>3,085,419</b>	<b>333,433</b>	<b>824,364</b>	<b>56,276</b>

**RETAIL COST OF SERVICE STUDY (WITH RSAM, MDS)**  
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	RS(T)-1	SL-1	SL-1M	SL-2	SL-2M	SST-DST	SST-TST
<b>1300-INTANG-PLANT</b>							
BAL001000 - PLT IN SERV - INTANGIBLE	1,084,925,976	26,260,200	247,107	443,794	67,916	129,629	655,233
BAL001098 - PLT IN SERV - INTANGIBLE ARO	(0)						
<b>TOTAL 1300-INTANG-PLANT</b>	<b>1,084,925,976</b>	<b>26,260,200</b>	<b>247,107</b>	<b>443,794</b>	<b>67,916</b>	<b>129,629</b>	<b>655,233</b>
<b>1310-PROD-PLT-STEAM</b>							
BAL001100 - PLT IN SERV - STEAM	676,632,238	341,166	26,010	263,938	15,052	6,573	647,959
BAL001800 - PLT IN SERV - ACQ ADJ SCHERER 4	4,465,662	2,252	172	1,742	99	43	4,276
<b>TOTAL 1310-PROD-PLT-STEAM</b>	<b>681,097,900</b>	<b>343,417</b>	<b>26,182</b>	<b>265,680</b>	<b>15,151</b>	<b>6,617</b>	<b>652,236</b>
<b>1320-PROD-PLT-NUCL</b>							
BAL001200 - PLT IN SERV - NUCLEAR - TURKEY PT	2,222,999,388	1,120,861	85,453	867,139	49,451	21,595	2,128,798
BAL001220 - PLT IN SERV - NUCLEAR - ST LUCIE 1	943,884,543	475,917	36,283	368,187	20,997	9,169	903,887
BAL001250 - PLT IN SERV - NUCLEAR - ST LUCIE COM	299,978,017	11,531	117,014	117,014	6,673	2,914	287,266
BAL001270 - PLT IN SERV - NUCLEAR - ST LUCIE 2	1,092,984,983	551,095	42,015	426,348	24,313	10,618	1,046,669
<b>TOTAL 1320-PROD-PLT-NUCL</b>	<b>4,659,846,931</b>	<b>2,299,126</b>	<b>175,283</b>	<b>1,778,688</b>	<b>101,434</b>	<b>44,297</b>	<b>4,366,620</b>
<b>1340-PROD-PLT-OTHER</b>							
BAL001300 - PLT IN SERV - OTH PRODUCTION	10,602,540,269	5,345,920	407,567	4,135,800	235,854	102,999	10,153,249
<b>TOTAL 1340-PROD-PLT-OTHER</b>	<b>10,602,540,269</b>	<b>5,345,920</b>	<b>407,567</b>	<b>4,135,800</b>	<b>235,854</b>	<b>102,999</b>	<b>10,153,249</b>
<b>1350-TRANS-PLANT</b>							
BAL001400 - PLT IN SERV - TRANSMISSION	4,679,372,611	44,657	13,414	1,756,723	95,391	244,025	6,664,686
BAL001401 - PLT IN SERV - TRANSMISSION - G SU	348,961,181	175,950	136,121	136,121	7,763	3,390	334,174
BAL001402 - PLT IN SERV - TRANSMISSION - OTHER	40,321,163	385	385	15,137	822	2,103	57,428
<b>TOTAL 1350-TRANS-PLANT</b>	<b>5,068,654,955</b>	<b>175,950</b>	<b>68,456</b>	<b>1,907,982</b>	<b>103,976</b>	<b>249,517</b>	<b>7,056,288</b>
<b>1364-DIST-PLT-POLES</b>							
BAL001514 - PLT IN SERV - DIST 364 - POL, TWR & FIX	2,406,635,507	11,857,951	825,244	631,901	187,934	1,183,876	
<b>TOTAL 1364-DIST-PLT-POLES</b>	<b>2,406,635,507</b>	<b>11,857,951</b>	<b>825,244</b>	<b>631,901</b>	<b>187,934</b>	<b>1,183,876</b>	
<b>1365-DIST-PLT-OH-C&amp;D</b>							
BAL001515 - PLT IN SERV - DIST 365 - OH COND & DEV	3,300,485,416	5,797,479	659,219	308,943	415,719	674,305	
<b>TOTAL 1365-DIST-PLT-OH-C&amp;D</b>	<b>3,300,485,416</b>	<b>5,797,479</b>	<b>659,219</b>	<b>308,943</b>	<b>415,719</b>	<b>674,305</b>	
<b>1366-DIST-PLT-UGCOND</b>							
BAL001516 - PLT IN SERV - DIST 366 - UG CONDUIT	1,769,840,456	2,572,076	329,260	137,064	231,027	324,973	
<b>TOTAL 1366-DIST-PLT-UGCOND</b>	<b>1,769,840,456</b>	<b>2,572,076</b>	<b>329,260</b>	<b>137,064</b>	<b>231,027</b>	<b>324,973</b>	
<b>1367-DIST-PLT-UG-C&amp;D</b>							
BAL001517 - PLT IN SERV - DIST 367 - UG COND & DEV	3,316,846,822	5,898,447	665,748	314,324	416,689	716,833	
<b>TOTAL 1367-DIST-PLT-UG-C&amp;D</b>	<b>3,316,846,822</b>	<b>5,898,447</b>	<b>665,748</b>	<b>314,324</b>	<b>416,689</b>	<b>716,833</b>	
<b>1370-DIST-PLT-METERS</b>							
BAL001520 - PLT IN SERV - DIST 370 - METERS	752,846,668	53,459	79,873	79,873	124,662	223,569	
<b>TOTAL 1370-DIST-PLT-METERS</b>	<b>752,846,668</b>	<b>53,459</b>	<b>79,873</b>	<b>79,873</b>	<b>124,662</b>	<b>223,569</b>	

**RETAIL COST OF SERVICE STUDY (WITH RSAM, MDS)**  
**COS - Internal Factors Based on External Factors**  
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	RS(T)-1	SL-1	SL-1M	SL-2	SL-2M	SST-DST	SST-TST
<b>1374-DIST-PLT-OTHER</b>							
BAL001510 - PLT IN SERV - DIST 360 - LAND	69,766,388	557,399	33,570	29,703	2,223	74,265	
BAL001511 - PLT IN SERV - DIST 361 - STRUCTURES	219,514,193	1,753,809	105,626	93,459	6,993	233,668	
BAL001512 - PLT IN SERV - DIST 362 - STATION EQ	1,881,262,616	15,030,350	905,229	800,955	59,934	2,002,559	
BAL001513 - PLT IN SERV - DIST 363 - STOR BATT EQUIP	2,479,386	19,809	1,193	1,056	79	2,639	
BAL001518 - PLT IN SERV - DIST 368 - TRANSF	2,732,576,801	6,073,446	514,572	305,485	233,354	224,928	
BAL001519 - PLT IN SERV - DIST 369 - SERVICES	1,425,716,121		171,680		217,387		
BAL001521 - PLT IN SERV - DIST 371 - INSTAL ON CP		780,241,628		626,351			
BAL001523 - PLT IN SERV - DIST 373 - S LGT & TFC SIG		3,753,603	19,292	14,698	8,374	25,163	1,011
BAL001524 - ACQUISITION ADJUSTMENT VERO							
<b>TOTAL 1374-DIST-PLT-OTHER</b>	<b>6,412,186,366</b>	<b>807,430,044</b>	<b>1,751,163</b>	<b>1,871,708</b>	<b>528,343</b>	<b>2,563,222</b>	<b>1,011</b>
<b>1389-GENERAL-PLANT</b>							
BAL001600 - PLT IN SERV - GEN PLT - TRANSPORT	344,846,514	8,346,872	78,544	141,061	21,587	41,203	208,267
BAL001710 - PLT IN SERV - GEN PLT - STRUCTURES	589,676,252	14,272,878	134,307	241,210	36,913	70,456	356,131
BAL001720 - PLT IN SERV - GEN PLT - OTHER	605,237,175	14,649,524	137,851	247,575	37,887	72,315	365,528
<b>TOTAL 1389-GENERAL-PLANT</b>	<b>1,539,759,942</b>	<b>37,269,275</b>	<b>350,702</b>	<b>629,846</b>	<b>96,388</b>	<b>183,973</b>	<b>929,927</b>
<b>1400-ACCUM-PROV-DEPR</b>							
BAL008000 - ACC PRV DEPR - INTANGIBLE	(442,933,505)	(10,721,029)	(100,884)	(181,184)	(27,727)	(52,923)	(267,506)
BAL008001 - ACC PRV DEPR - INTANGIBLE ARO	0						
BAL008075 - ACC PRV DEPR - ITC INTEREST SYNCHRONIZATION	(4,015,538)	(97,194)	(915)	(1,643)	(251)	(480)	(2,425)
BAL008100 - ACC PRV DEPR - STEAM	142,566,225	71,883	5,480	55,612	3,171	136,525	136,525
BAL008101 - ACC PRV DEPR & AMORT - STEAM 2016 FLOWBACK	40,424,415	20,382	1,554	15,769	899	393	38,711
BAL008155 - ACC PRV DEPR - FOSSIL DECOM	(124,636,420)	(62,843)	(4,791)	(48,618)	(2,773)	(1,211)	(119,355)
BAL008200 - ACC PRV DEPR - TURKEY POINT	(966,962,209)	(487,553)	(37,171)	(377,189)	(21,510)	(9,394)	(925,986)
BAL008220 - ACC PRV DEPR - ST LUCIE 1	(422,412,889)	(212,985)	(16,238)	(164,773)	(9,397)	(4,104)	(404,513)
BAL008250 - ACC PRV DEPR - ST LUCIE COM	(165,431,173)	(83,412)	(6,359)	(64,531)	(3,680)	(1,607)	(158,421)
BAL008270 - ACC PRV DEPR - ST LUCIE 2	(476,858,727)	(240,438)	(18,331)	(186,011)	(10,608)	(4,632)	(456,651)
BAL008288 - ACC PRV DEPR & AMORT - NUCLEAR 2016 FLOWBACK	(77,173,884)	(38,912)	(2,967)	(30,104)	(1,717)	(750)	(73,904)
BAL008300 - ACC PRV DEPR - OTH PRODUCTION	(1,276,053,525)	(643,401)	(49,052)	(497,758)	(28,386)	(12,396)	(1,221,980)
BAL008301 - ACC DEPR & AMORT - OTHER 2016 FLOWBACK	(106,573,459)	(53,736)	(4,097)	(41,572)	(2,371)	(1,035)	(102,057)
BAL008350 - ACC PRV DEPR - DISMANTLEMENT - OTHER	(16,520,741)	(8,330)	(635)	(6,444)	(368)	(15,821)	(160)
BAL008400 - ACC PRV DEPR - TRANSMISSION	(975,032,673)	(33,879)	(9,305)	(366,045)	(19,876)	(50,847)	(1,388,709)
BAL008401 - ACC PRV DEPR - TRANSMISSION - GSU	(67,191,795)	(33,879)	(2,583)	(26,210)	(1,495)	(653)	(64,344)
BAL008402 - ACC PRV DEPR - TRANSMISSION - OTHER	(16,023,826)	(8,330)	(153)	(6,016)	(327)	(22,822)	(160)
BAL008404 - ACC PRV DEPR & AMORT - TRANS 2016 FLOWBACK	169,598,607	5,887	1,956	63,842	3,479	8,349	236,105
BAL008510 - ACC PRV DEPR - DIST 360 - LAND	(404,074)	(3,228)	(194)	(172)	(13)	(430)	
BAL008511 - ACC PRV DEPR - DIST 361 - STRUCTURES	(53,101,340)	(424,253)	(25,551)	(22,608)	(1,692)	(56,525)	
BAL008512 - ACC PRV DEPR - DIST 362 - STATION EQ	(435,885,806)	(3,482,510)	(209,740)	(185,580)	(13,887)	(463,990)	
BAL008513 - ACC PRV DEPR - DIST 363 - STOR BATT EQUIP	(1,405,499)	(11,229)	(676)	(598)	(45)	(1,496)	
BAL008514 - ACC PRV DEPR - DIST 364 - POL, TWR & FIX	(466,280,808)	(2,297,454)	(159,889)	(122,429)	(36,412)	(229,374)	
BAL008515 - ACC PRV DEPR - DIST 365 - OH COND & DEV	(586,357,839)	(1,029,968)	(117,115)	(54,886)	(73,856)	(119,796)	
BAL008516 - ACC PRV DEPR - DIST 366 - UG CONDUIT	(437,339,556)	(635,577)	(81,362)	(33,869)	(57,088)	(80,303)	
BAL008517 - ACC PRV DEPR - DIST 367 - UG COND & DEV	(754,750,099)	(1,342,194)	(151,491)	(71,524)	(94,816)	(163,116)	

**RETAIL COST OF SERVICE STUDY (WITH RSAM, MDS)**  
**COS - Internal Factors Based on External Factors**  
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	RS(T)-1	SL-1	SL-1M	SL-2	SL-2M	SST-DST	SST-TST
BAL008518 - ACC PRV DEPR - DIST 368 - TRANSF	(921,458,675)	(2,048,041)	(173,520)	(103,013)	(78,690)	(75,849)	
BAL008519 - ACC PRV DEPR - DIST 369 - SERVICES	(586,823,955)		(70,664)		(89,476)		
BAL008520 - ACC PRV DEPR - DIST 370 - METERS	(363,163,387)		(25,788)		(38,530)		(107,846)
BAL008521 - ACC PRV DEPR - DIST 371 - INSTAL ON CP							
BAL008523 - ACC PRV DEPR - DIST 373 - S LGT & TFC SIG	(122,588,667)			(98,410)			
BAL008588 - ACC PROV DEPR & AMORT - DISTRIBUTION 2016 FLOWBACK	420,850,820	20,388,398	103,479	79,834	43,531	133,628	25
BAL008590 - ACC PRV DEPR - VERO AMORT ELECT PLANT	(9,545,718)	(443,062)	(2,277)	(1,735)	(988)	(2,970)	(119)
BAL008600 - ACC PRV DEPR - GEN PLT - TRANSP EQ	(162,913,647)	(3,943,260)	(37,106)	(66,641)	(10,198)	(19,465)	(98,390)
BAL008710 - ACC PRV DEPR - GEN PLT - STRUCTURES	(111,635,063)	(2,702,082)	(25,426)	(45,665)	(6,988)	(13,338)	(67,421)
BAL008711 - ACC PROV DEPR & AMORT - GENERAL 2016 FLOWBACK	15,864,362	383,991	3,613	6,489	993	1,896	9,581
BAL008720 - ACC PRV DEPR - GEN PLT - OTHER	(264,338,113)	(6,398,199)	(60,207)	(108,129)	(16,547)	(31,584)	(159,645)
BAL009150 - ACC PRV DEPR - NUCLEAR DECOMM RESV	0						
BAL009180 - ACC PRV DEPR - AMORT ELECT PLANT	10,255,919	5,171	394	4,001	228	100	9,821
<b>TOTAL I400-ACCUM-PROV-DEPR</b>	<b>(9,493,663,596)</b>	<b>(139,157,725)</b>	<b>(1,278,012)</b>	<b>(2,687,812)</b>	<b>(597,410)</b>	<b>(1,313,648)</b>	<b>(5,227,148)</b>
<b>I410-FUTURE-USE</b>							
BAL005300 - PLT FUTURE USE - OTH PRODUCTION	154,818,840	78,061	5,951	60,391	3,444	1,504	148,258
BAL005400 - PLT FUTURE USE - TRANSMISSION	18,384,977		175	6,902	375	959	26,185
BAL005500 - PLT FUTURE USE - DISTRIBUTION	20,112,816	160,691	9,678	8,563	641	21,410	
BAL005700 - PLT FUTURE USE - GENERAL	17,690,575	428,193	4,029	7,236	1,107	2,114	10,684
<b>TOTAL I410-FUTURE-USE</b>	<b>211,007,209</b>	<b>666,946</b>	<b>19,834</b>	<b>83,093</b>	<b>5,567</b>	<b>25,986</b>	<b>185,128</b>
<b>I415-CWIP</b>							
BAL007000 - CWIP - INTANGIBLE PLANT	111,081,787	2,688,690	25,300	45,439	6,954	13,272	67,087
BAL007100 - CWIP - STEAM	10,053,727	5,069	386	3,922	224	98	9,628
BAL007200 - CWIP - NUCLEAR RECOVERY	146,572,029	73,903	5,634	57,174	3,260	1,424	140,361
BAL007300 - CWIP - OTHER PRODUCTION - GT	180,842,536	91,183	6,952	70,542	4,023	1,757	173,179
BAL007400 - CWIP - TRANSMISSION	224,198,471		2,140	84,168	4,570	11,692	319,319
BAL007500 - CWIP - DISTRIBUTION	244,627,964	11,851,164	60,149	46,405	25,303	77,674	14
BAL007600 - CWIP - GENERAL - TRANSPORT EQ	133,003,759	3,219,303	30,294	54,406	8,326	15,892	80,327
<b>TOTAL I415-CWIP</b>	<b>1,050,380,273</b>	<b>17,929,313</b>	<b>130,855</b>	<b>362,056</b>	<b>52,660</b>	<b>121,808</b>	<b>789,915</b>
<b>I420-NUCLEAR-FUEL</b>							
BAL020100 - NUCLEAR FUEL IN PROCESS	245,226,623	1,699,691	99,753	141,474	11,268	5,188	239,025
BAL020300 - NUCLEAR FUEL ASSEMBLIES IN REACTOR	312,606,598	2,166,708	127,161	180,346	14,364	6,613	304,701
BAL020400 - SPENT NUCLEAR FUEL	43,895,732	304,246	17,856	25,324	2,017	929	42,786
BAL020500 - ACCUM PRV FOR AMORT OF NUCLEAR FUEL ASSEMBLIES	(237,689,111)	(1,647,448)	(96,687)	(137,125)	(10,921)	(5,028)	(231,678)
<b>TOTAL I420-NUCLEAR-FUEL</b>	<b>364,039,842</b>	<b>2,523,197</b>	<b>148,083</b>	<b>210,018</b>	<b>16,727</b>	<b>7,701</b>	<b>354,834</b>
<b>I425-WORKING CAPITAL</b>							
BAL231000 - CASH	42,066,482	1,056,461	8,532	16,723	2,676	5,242	24,171
BAL234000 - OTHER SPECIAL DEPOSITS	1,275,187	32,025	259	507	81	159	733
BAL235000 - WORKING FUNDS	68,762	1,127	14	27	4	9	40
BAL242000 - CUSTOMER ACCOUNTS RECEIVABLE	556,391,653	13,973,261	112,844	221,193	35,400	69,338	319,701
BAL243100 - OTH ACCTS REC - MISC	90,692,932	2,277,669	18,394	36,055	5,770	11,302	52,112
BAL244000 - ACCUM PRV FR UNCOLLECTIBLE ACCTS	(7,744,889)	(15,167)		(991)	(7)		

**RETAIL COST OF SERVICE STUDY (WITH RSAM, MDS)**  
**COS - Internal Factors Based on External Factors**  
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	RS(T)-1	SL-1	SL-1M	SL-2	SL-2M	SST-DST	SST-TST
BAL251000 - FUEL STOCK	85,194,480	590,492	34,655	49,150	3,915	1,802	83,040
BAL254100 - PLANT MATERIALS & OPERATING SUPPLIES	357,650,590	7,802,335	47,830	107,097	21,378	54,342	207,184
BAL263000 - STORES EXPENSE	542,536	73	11,836	162	32	82	314
BAL265100 - PREPAYMENTS - GENERAL	39,310,907	987,257	7,973	15,628	2,501	4,899	22,588
BAL273200 - ACCRUED UTILITY REVENUES - FPSC	221,764,455	5,569,409	44,977	88,162	14,110	27,636	127,425
BAL382200 - UNRECOVERED PLANT & REGULATORY COSTS	16,275,982	408,736	3,301	6,470	1,036	2,028	9,352
BAL382210 - OTH REG ASSETS - VERO BEACH	(0)	(0)	(0)	(0)	(0)	(0)	(0)
BAL382301 - OTH REG ASSETS - OTHER	75,476,636	1,895,526	15,308	30,006	4,802	9,406	43,369
BAL382305 - OTH REG ASSETS - NUCLEAR MAINT RESERVE	49,001,589	24,707	1,884	19,114	1,090	476	46,925
BAL383000 - PRELIM SURVEY & INVEST CHARG & R/W	21,358,865	536,408	4,332	8,491	1,359	2,662	12,273
BAL384000 - CLEARING ACCOUNTS - OTHER	9,600	241	2	4	1	1	6
BAL386100 - MISC DEF DEB - OTHER	206,274,369	5,180,390	41,835	82,004	13,124	25,706	118,525
BAL386102 - MISC DEF DEB - FIN 48 - INTEREST REC	455,646	11,443	92	29	29	57	262
BAL386121 - MISC DEF DEB - SPC FUNDS - SFAS 158 - LIFE	614,948	15,444	125	244	39	77	353
BAL386180 - MISC DEF DEB - STORM MAINTENANCE	1,537,276,098	33,536,486	205,586	460,332	91,887	233,576	890,532
BAL386190 - MISC DEF DEB - DEF PENSION DEBIT	1,004,266,014	24,307,858	228,736	410,800	62,866	119,992	606,519
BAL386417 - MISC DEF DEB - 2021 RATE CASE	2,803,523	70,408	569	1,115	178	349	1,611
BAL387000 - DEF LOSSES FROM DISP OF UTILITY PLT	7,823	196	2	3	0	1	4
BAL388000 - RESEARCH, DEVELOPMENT & DEMONSTRATION EXPENDITURES	(13,977,840)	(338,328)	(3,184)	(5,718)	(875)	(1,670)	(6,442)
BAL628200 - ACCUM PRV INJURIES & DAMAGES - WORKERS COMPENSATION	(86,134,570)	(2,084,853)	(19,618)	(35,234)	(5,392)	(10,292)	(52,020)
BAL628370 - ACC PRV PEN/BENFS-POST RETIREMENT BENEFITS	(114,534,016)	(2,876,416)	(23,229)	(45,533)	(7,287)	(14,273)	(65,811)
BAL628410 - ACC MISC OPER PRV - MISC OPER RESERV	(13,293,739)	(321,770)	(3,028)	(5,438)	(832)	(1,588)	(8,029)
BAL628440 - ACC MISC OPER PRV - DEF COMPENSAT	(606,033)	(14,669)	(138)	(248)	(38)	(72)	(366)
BAL628440 - ACC PROV PENS & BENEFITS - SFAS 158	(466,399,595)	(11,713,194)	(94,593)	(185,416)	(29,675)	(58,123)	(267,992)
BAL732100 - ACCTS PAY - GENERAL	(24,006,857)	(602,910)	(4,869)	(9,544)	(1,527)	(2,992)	(13,794)
BAL734100 - ACCTS PAYABLE - ASSOC COMPANIES	(44,556)	(1,119)	(9)	(18)	(3)	(6)	(26)
BAL735600 - CUSTOMER DEPOSITS - NON-ELECTRIC	(9,169,524)	(230,284)	(1,860)	(3,645)	(583)	(1,143)	(5,269)
BAL736100 - TAXES ACCRUED - FEDERAL INCOME TAXES	5,888,404	147,882	1,194	2,341	375	734	3,383
BAL736205 - TAXES ACCRUED - STATE INCOME TAXES	(170,046,866)	(4,070,731)	(22,697)	(51,744)	(10,005)	(26,522)	(99,955)
BAL736210 - TAXES ACCRUED - REVENUE TAXES	(65,495,117)	(1,644,849)	(13,283)	(26,037)	(4,167)	(8,162)	(37,633)
BAL736245 - TAXES ACCRUED - OTHER	(6,912,819)	(173,609)	(1,402)	(2,748)	(440)	(861)	(3,972)
BAL737000 - INTEREST ACCR ON LONG - TERM DEBT	(105,057,813)	(2,638,430)	(21,307)	(41,766)	(6,684)	(13,092)	(60,366)
BAL737200 - INTEREST ACCR ON CUST DEPOSITS	(3,144,273)	(78,966)	(638)	(1,250)	(200)	(392)	(1,807)
BAL741100 - TAX COLLECTIONS PAYABLE	(62,029,005)	(1,557,801)	(12,580)	(24,660)	(3,947)	(7,730)	(35,642)
BAL742100 - MISC CURR & ACC LIAB - OTHER	(377,651,229)	(9,484,361)	(76,593)	(150,135)	(24,028)	(47,063)	(216,997)
BAL742101 - MISC CURR & ACC LIAB - STORM LIABILITIES	(0)	(0)	(0)	(0)	(0)	(0)	(0)
BAL742800 - MISC CURR & ACC LIAB - POLE ATTACH RNT	(3,537,345)	(17,429)	(1,213)	(929)	(276)	(1,740)	(5,269)
BAL742801 - MISC CURR & ACC LIAB - POLE ATTACH RENT - PHONE	(7,097,624)	(34,971)	(2,434)	(1,864)	(654)	(3,491)	(13,794)
BAL744000 - MISC CURRENT LIAB - DERIVATIVES	0	0	0	0	0	0	0
BAL852000 - CUSTOMER ADVANCES FOR CONSTRUCT	(730,522)	(18,346)	(148)	(290)	(46)	(91)	(420)
BAL853113 - OTH DEF CREDITS - INC TAX PAY - FIN48	(27,390,037)	(687,875)	(5,555)	(10,889)	(1,743)	(3,413)	(15,738)
BAL853200 - OTH DEF CREDITS - OTHER	(112,228,161)	(2,818,506)	(22,762)	(44,616)	(7,141)	(13,986)	(64,486)
BAL853250 - OTH DEF CREDITS - DEF SJRPP INT	(357,990)	(8,991)	(73)	(142)	(23)	(45)	(206)
BAL854304 - OTH REG LIAB - TAX AUDIT REFUND INT	(6,173,223)	(155,035)	(1,252)	(2,454)	(393)	(769)	(3,547)



FLORIDA POWER & LIGHT COMPANY  
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**COS - Internal Factors Based on External Factors**  
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	RS(T)-1	SL-1	SL-1M	SL-2	SL-2M	SST-DST	SST-TST
BAL854314 - OTH REG LIAB - INTEREST INCOME - FIN 48	(479,594)	(12,045)	(97)	(191)	(31)	(60)	(276)
BAL854340 - OTH REG LIAB - BASE	(48,207)	(24)	(2)	(19)	(1)	(0)	(46)
BAL856100 - DEF GAINS FUTURE USE	(18,990,595)	(476,931)	(3,852)	(7,550)	(1,208)	(2,367)	(10,912)
<b>TOTAL I425-WORKING CAPITAL</b>	<b>2,611,385,443</b>	<b>56,360,607</b>	<b>442,101</b>	<b>896,743</b>	<b>155,548</b>	<b>349,932</b>	<b>1,596,672</b>

**I440-REVS-EXCL-MISC-SERV**

INC040000 - RETAIL SALES - BASE REVENUES	4,786,677,515	122,592,243	919,800	1,910,839	208,554	1,547,449	5,982,077
INC040420 - CILC INCENTIVES OFFSET							
INC047215 - INTERCHANGE SALES NON RECOVERABLE	1,053,367		10	395	21	9	1,007
INC054000 - RENT FROM ELECTRIC PROPERTY - GENERAL	12,482,439	302,132	2,843	5,106	781	1,491	7,539
INC054100 - RENT FROM ELECTRIC PROPERTY - FUT USE & PLT IN SERV & STC	5,275,322	127,687	1,202	2,158	330	630	3,186
INC054400 - RENT FROM ELECTRIC PROPERTY - POLE ATTACHMENTS	25,194,812	124,140	8,639	6,615	1,967	12,394	
INC056000 - OTH ELECTRIC REVENUES - SOLAR NOW	1,940,950	13,453	790	1,120	89	42	1,953
INC056130 - OTH ELECTRIC REVENUES - TRANSMISSION	246,774		2	93	5	2	236
INC056213 - OTH ELECTRIC REVENUES - TRANS. SERVICE DEMAND (SHORT-TE	5,412,443		52	2,032	110	48	5,176
INC056222 - OTH ELECTRIC REVENUES - ANCILLARY SERVICES (REACTIVE & V	853,614	430	33	333	19	8	817
INC056224 - OTH ELECTRIC REVENUES - WHOLSALE SERVICES (REG. SPINNING	499,464	252	19	195	11	5	478
INC056249 - OTH ELECTRIC REVENUES - WHOLESALE DISTRIBUTION WHEELIN	161,750	7,836	40	31	17	51	0
INC056400 - OTH ELECTRIC REVENUES - USE CHARGE RECOVERIES PSL 2	1,246,463	628	48	486	28	12	1,194
INC056700 - OTH ELECTRIC REVENUES - MISC	614,361		4,961	9,725	1,556	3,049	14,056
INC056920 - OTH ELECTRIC REVENUES - UNBILLED REVENUES - FPSC	(279,517)	(1,937)	(114)	(161)	(13)	(6)	(281)
INC056921 - OTH ELECTRIC REVENUES - NET METERING	(43,673)	(303)	(18)	(25)	(2)	(1)	(44)
<b>TOTAL I440-REVS-EXCL-MISC-SERV</b>	<b>4,865,184,531</b>	<b>123,780,922</b>	<b>938,307</b>	<b>1,938,942</b>	<b>213,475</b>	<b>1,565,184</b>	<b>6,017,394</b>

**I450-MISC-SERV-REVS**

INC050400 - FIELD COLLECTION LATE PAYMENT CHARGES	58,742,552	94,304		1,072		1,211	3,878
INC051010 - MISC SERV REVS - INITIAL CONNECTION	813,081	8		1			
INC051020 - MISC SERV REVS - RECONNECT AFTER NON PAYMENT	5,594,770						
INC051030 - MISC SERV REVS - CONNECT / DISCONNECT	10,607,601	199		20			
INC051040 - MISC SERV REVS - RETURNED CUSTOMER CHECKS	10,392,405	4,308					
INC051050 - MISC SERV REVS - CURRENT DIVERSION PENALTY	1,278,595	10		1			
INC051060 - MISC SERV REVS - OTHER BILLINGS	2,441,053	7,927	294	759	372	5	6
INC051100 - MISC SERV REVS - REIMBURSEMENTS - OTHER	(1,558,507)	(5,061)	(188)	(485)	(238)	(3)	(4)
<b>TOTAL I450-MISC-SERV-REVS</b>	<b>88,311,549</b>	<b>101,695</b>	<b>106</b>	<b>1,368</b>	<b>135</b>	<b>1,213</b>	<b>3,880</b>

**I500-O&M-EXCL-CUST-ACCTS**

INC100000 - STEAM O&M - OPERATION SUPERV & ENG	(2,412,192)	(12,261)	(726)	(1,262)	(94)	(43)	(2,339)
INC101210 - STEAM O&M - FUEL - NON RECV EXP	(2,732,853)	(18,942)	(1,112)	(1,577)	(126)	(58)	(2,664)
INC102000 - STEAM O&M - STEAM EXPENSES	(3,971,609)	(18,539)	(1,100)	(2,030)	(149)	(68)	(3,847)
INC105000 - STEAM O&M - ELECTRIC EXPENSES	(1,753,826)	(5,280)	(319)	(812)	(55)	(25)	(1,691)
INC106000 - STEAM O&M - MISC STEAM EXP	(12,942,479)	(124)	(124)	(4,859)	(264)	(114)	(12,377)
INC110000 - STEAM O&M - MAINT SUPERV & ENG	(2,762,248)	(15,357)	(907)	(1,483)	(113)	(52)	(2,682)
INC111000 - STEAM O&M - MAINT OF STRUCTURES	(2,933,912)	(28)	(28)	(1,101)	(60)	(26)	(2,806)
INC112000 - STEAM O&M - MAINT OF BOILER PLANT	(8,842,180)	(61,286)	(3,597)	(5,101)	(406)	(187)	(8,619)
INC113000 - STEAM O&M - MAINT OF ELECTRIC PLANT	(2,019,069)	(821)	(821)	(1,165)	(93)	(43)	(1,968)
INC114000 - STEAM O&M - MAINT OF MISC STEAM PLT	(2,888,582)	(20,021)	(1,175)	(1,666)	(133)	(61)	(2,816)

**RETAIL COST OF SERVICE STUDY (WITH RSAM, MDS)**  
**COS - Internal Factors Based on External Factors**  
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	RS(T)-1	SL-1	SL-1M	SL-2	SL-2M	SST-DST	SST-TST
INC117000 - NUCLEAR O&M - OPERAT SUPERV & ENG	(33,984,097)	(98,219)	(5,953)	(15,614)	(1,055)	(474)	(32,760)
INC118210 - NUCLEAR O&M - NUCL FUEL EXP	(5,612,869)	(38,903)	(2,283)	(3,238)	(258)	(119)	(5,471)
INC119000 - NUCLEAR O&M - COOLANTS AND WATER	(3,886,350)	(15,015)	(898)	(1,896)	(135)	(61)	(3,756)
INC120000 - NUCLEAR O&M - STEAM EXPENSES	(27,885,073)	(25,656)	(1,737)	(11,214)	(663)	(292)	(26,734)
INC123000 - NUCLEAR O&M - ELECTRIC EXPENSES	(110,654)	(765)	(45)	(64)	(5)	(2)	(108)
INC124000 - NUCLEAR O&M - MISC NUCLEAR PWR EXP	(39,869,844)	(104)	(380)	(14,968)	(813)	(352)	(38,127)
INC125000 - NUCLEAR O&M - RENTS	(205,703)	(8)	(8)	(80)	(5)	(2)	(197)
INC126000 - NUCLEAR O&M - MAINT SUPERV & ENG	(43,092,182)	(291,568)	(17,122)	(24,654)	(1,954)	(898)	(41,984)
INC129000 - NUCLEAR O&M - MAINT OF STRUCTURES	(5,146,842)	(47,611)	(49)	(1,932)	(105)	(45)	(4,922)
INC130000 - NUCLEAR O&M - MAINT OF REACTOR PLANT	(6,869,142)	(26,972)	(1,583)	(3,963)	(316)	(145)	(6,695)
INC131000 - NUCLEAR O&M - MAINT OF ELECTRIC PLANT	(3,891,505)	(15,660)	(1,583)	(2,245)	(179)	(82)	(3,793)
INC132000 - NUCLEAR O&M - MAINT OF MISC NUCL PLT	(2,259,413)	(17,925)	(919)	(1,303)	(104)	(48)	(2,202)
INC146000 - OTH PWR O&M - OPERAT SUPERV & ENG	(13,024,464)	(42,996)	(2,588)	(6,140)	(424)	(191)	(12,569)
INC147200 - OTH PWR O&M - FUEL N-REC OV EMISSIONS	(2,586,098)	(17,925)	(1,052)	(1,492)	(119)	(55)	(2,521)
INC148000 - OTH PWR O&M - GENERATION EXPENSES	(12,338,852)	(47,250)	(2,826)	(6,006)	(426)	(193)	(11,925)
INC149000 - OTH PWR O&M - MISC OTH PWR GENERAT	(21,237,773)	(203)	(203)	(7,973)	(433)	(187)	(20,309)
INC149111 - OTH PWR O&M - WC H2O RECLAMATION	(1,835,420)	(689)	(18)	(689)	(37)	(16)	(1,755)
INC151000 - OTH PWR O&M - MAINT SUPERV & ENG	(8,560,489)	(32,736)	(1,958)	(4,165)	(295)	(134)	(8,273)
INC152000 - OTH PWR O&M - MAINT OF STRUCTURES	(20,217,345)	(167,740)	(193)	(7,590)	(412)	(178)	(19,334)
INC153000 - OTH PWR O&M - MAINT GENR & ELECT PLT	(24,201,009)	(31,911)	(9,844)	(13,962)	(1,112)	(512)	(23,589)
INC154000 - OTH PWR O&M - MAINT MISC OTH PWR GEN	(4,603,996)	(1,873)	(1,873)	(2,656)	(212)	(97)	(4,488)
INC156000 - OTH PWR O&M - SYS CNTR & L DISPATCH	(1,303,238)	(12)	(12)	(489)	(27)	(11)	(1,246)
INC157000 - OTH PWR O&M - OTHER EXPENSES	(1,437,231)	(14)	(14)	(540)	(29)	(13)	(1,374)
INC260010 - TRANS O&M - OPERAT SUPERV & ENG	(5,294,832)	(1,988)	(51)	(1,988)	(108)	(276)	(7,541)
INC261000 - TRANS O&M - LOAD DISPATCHING	(6,287,896)	(60)	(60)	(2,361)	(128)	(55)	(6,013)
INC262000 - TRANS O&M - STATION EXPENSES	(1,660,038)	(16)	(16)	(623)	(34)	(15)	(1,587)
INC263000 - TRANS O&M - OVERHEAD LINE EXPENSES	(50,000)	(0)	(0)	(19)	(1)	(3)	(71)
INC265000 - TRANS O&M - TRANS OF ELECTR BY OTH	(4,227,517)	(40)	(40)	(1,587)	(86)	(37)	(4,043)
INC266000 - TRANS O&M - MISC TRANS EXP	(2,935,212)	(28)	(28)	(1,102)	(60)	(153)	(4,181)
INC267000 - TRANS O&M - RENTS	(63,221)	(1)	(1)	(24)	(1)	(1)	(60)
INC268010 - TRANS O&M - MAINT SUPERV & ENG	(1,533,301)	(15)	(15)	(576)	(31)	(80)	(2,184)
INC269000 - TRANS O&M - MAINT OF STRUCTURES	(2,069,958)	(20)	(20)	(777)	(42)	(18)	(1,979)
INC270000 - TRANS O&M - MAINT OF STATION EQ	(1,877,560)	(18)	(18)	(705)	(38)	(17)	(1,795)
INC271000 - TRANS O&M - MAINT OF OVERHEAD LINES	(447,499)	(4)	(4)	(168)	(9)	(23)	(637)
INC272000 - TRANS O&M - MAINT UNDERGROUND LINES	(519,679)	(5)	(5)	(195)	(11)	(27)	(740)
INC273000 - TRANS O&M - MAINT OF MISC TRANS PLANT	(380,334)	(4)	(4)	(143)	(8)	(20)	(542)
INC380000 - DIST O&M - OPERATION SUPERV & ENG	(20,700,622)	(960,815)	(4,938)	(3,762)	(2,143)	(6,441)	(259)
INC381000 - DIST O&M - LOAD DISPATCHING	(2,925,837)	(23,376)	(1,408)	(1,246)	(93)	(3,114)	(2,880)
INC382000 - DIST O&M - SUBSTATION EXPENSES	(1,830,353)	(14,624)	(881)	(779)	(58)	(1,948)	(1,948)
INC383000 - DIST O&M - OVERHEAD LINE EXPENSES	(43,125)	(43,125)	(2,641)	(2,298)	(227)	(5,097)	(227)
INC384000 - DIST O&M - UNDERGROUND LINE EXP	(4,223,640)	(26,128)	(1,688)	(1,392)	(250)	(3,086)	(3,086)
INC385000 - DIST O&M - ST LIGHT & SIGNAL SYSTEMS	(2,044,520)	(1,641)	(1,641)	(1,641)	(250)	(3,086)	(3,086)
INC386000 - DIST O&M - METER EXPENSES	359,450	26	26	38	38	60	107
INC387000 - DIST O&M - CUSTOMER INSTALLATIONS EXP	(1,261,194)	(192)	(192)	(192)	(192)	(2)	(2)
INC388000 - DIST O&M - MISC DISTRIBUTION EXPENSES	(22,394,118)	(1,039,418)	(5,342)	(4,070)	(2,319)	(6,968)	(280)
INC389000 - DIST O&M - RENTS	(3,045,249)	(141,345)	(726)	(553)	(315)	(948)	(38)

**RETAIL COST OF SERVICE STUDY (WITH RSAM, MDS)**  
**COS - Internal Factors Based on External Factors**  
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	RS(T)-1	SL-1	SL-1M	SL-2	SL-2M	SST-DST	SST-TST
INC390000 - DIST O&M - MAINT SUPPLY & ENG	(15,848,842)	(735,621)	(3,781)	(2,880)	(1,641)	(4,931)	(198)
INC391000 - DIST O&M - MAINT OF STRUCTURES	(112,751)	(901)	(54)	(48)	(4)	(120)	
INC392000 - DIST O&M - MAINT OF STATION EQ	(5,348,597)	(2,277)	(2,574)	(5,693)	(170)	(5,693)	
INC393000 - DIST O&M - MAINT OF OVERHEAD LINES	(25,812,008)	(193,257)	(11,835)	(10,298)	(1,018)	(22,840)	
INC394000 - DIST O&M - MAINT UNDERGROUND LINES	(11,753,078)	(72,706)	(4,698)	(3,874)	(694)	(8,588)	
INC395000 - DIST O&M - MAINT OF LINE TRANSFORMERS	(29,365)	(65)	(6)	(3)	(3)	(2)	
INC396000 - DIST O&M - MAINT S LIGHT & SIGNAL SYST	(8,767,702)			(7,038)			
INC397000 - DIST O&M - MAINT OF METERS	(3,646,204)		(259)		(387)	(604)	(1,083)
INC398000 - DIST O&M - MAINT OF MISC DISTRIBUTION PLANT	(4,827,441)	(224,065)	(1,152)	(877)	(500)	(1,502)	(60)
INC407000 - CUST SERV & INFO - SUPERVISION	(624,688)	(2,028)	(75)	(194)	(95)	(1)	(1)
INC408000 - CUST SERV & INFO - CUST ASSIST EXP	(14,637,904)	(47,532)	(1,763)	(4,553)	(2,232)	(29)	(35)
INC409000 - CUST SERV & INFO - INFO & INST ADV GEN	(4,532)	(15)	(1)	(1)	(1)	(0)	(0)
INC410000 - CUST SERV & INFO - MISC CUST SERV & INF	(6,929,046)	(22,500)	(834)	(2,155)	(1,057)	(14)	(16)
INC510000 - DEMONSTRATING AND SELLING EXPENSES	(439,115)	(1,426)	(53)	(137)	(67)	(1)	(1)
INC516000 - MISC AND SELLING EXPENSES	(17,358,156)	(56,366)	(2,090)	(5,399)	(2,647)	(34)	(41)
INC520010 - A&G EXP - SALARIES	(143,733,510)	(3,479,012)	(32,737)	(88,795)	(8,998)	(17,174)	(86,807)
INC521000 - A&G EXP - OFF SUPPL & EXP	(29,557,541)	(715,428)	(6,732)	(12,091)	(1,850)	(3,532)	(17,851)
INC522000 - A&G EXP - ADMIN EXP TRANSFERRED CR	84,082,057	2,035,173	19,151	34,394	5,263	10,046	50,781
INC523000 - A&G EXP - OUTSIDE SERVICES EMPLOYED	(43,221,050)	(1,046,148)	(9,844)	(17,680)	(2,706)	(5,164)	(26,103)
INC524000 - A&G EXP - PROPERTY INSURANCE	(12,370,475)	(269,868)	(1,654)	(3,704)	(739)	(1,880)	(7,166)
INC524100 - A&G EXP - PROP INSUR NUCL OUTAGE	188,823	95	7	74	4	2	181
INC525000 - A&G EXP - INJURIES AND DAMAGES	(21,804,222)	(527,762)	(4,966)	(8,919)	(1,365)	(2,605)	(13,168)
INC526100 - A&G EXP - EMP PENSIONS & BENEFITS	(32,315,129)	(782,175)	(7,360)	(13,219)	(2,023)	(3,861)	(19,516)
INC528010 - A&G EXP - REGULATORY COMMISSION EXPENSE - FPSC	(971,457)	(23,514)	(221)	(397)	(61)	(116)	(587)
INC528220 - A&G EXP - REGULATORY COMMISSION EXPENSE - RAF - RETAIL B/	(3,659,975)	(88,588)	(834)	(1,497)	(229)	(437)	(2,210)
INC530000 - A&G EXP - MISC GENERAL EXPENSES	(8,471,344)	(205,045)	(1,929)	(3,465)	(530)	(1,012)	(5,116)
INC531000 - A&G EXP - RENTS	(6,704,215)	(162,273)	(1,527)	(2,742)	(420)	(801)	(4,049)
INC535000 - A&G EXP - MAINT OF GEN PLT	(6,826,105)	(165,223)	(1,555)	(2,792)	(427)	(816)	(4,123)
<b>TOTAL 1500-O&amp;M-EXCL-CUST-ACCTS</b>	<b>(749,283,002)</b>	<b>(20,956,749)</b>	<b>(161,648)</b>	<b>(310,509)</b>	<b>(41,321)</b>	<b>(104,765)</b>	<b>(484,956)</b>
<b>1540-O&amp;M-CA-EXCL-SUP</b>							
INC402000 - CUST ACCT O&M - METER READING EXP	(7,041,027)		(213)		(542)	(12)	(21)
INC403000 - CUST ACCT O&M - CUST REC & COLLECT	(70,279,708)	(228,213)	(8,463)	(21,860)	(10,716)	(139)	(167)
INC404000 - CUST ACCT O&M - UNCOLLECTIBLE ACCTS	(10,006,182)	(19,596)	(1,280)	(646)	(10)		
INC405000 - CUST ACCT - MISC CUSTOMER ACCOUNTS EXPENSES	(2,075,709)	(6,740)	(446)	(2,880)	(332)	(392)	(538)
<b>TOTAL 1540-O&amp;M-CA-EXCL-SUP</b>	<b>(89,402,826)</b>	<b>(254,549)</b>	<b>(9,122)</b>	<b>(23,786)</b>	<b>(11,599)</b>	<b>(543)</b>	<b>(726)</b>
<b>1545-O&amp;M-CA-SUP</b>							
INC401000 - CUST ACCT O&M - SUPERVISION	(6,668,472)	(18,987)	(680)	(1,774)	(865)	(40)	(54)
<b>TOTAL 1545-O&amp;M-CA-SUP</b>	<b>(6,668,472)</b>	<b>(18,987)</b>	<b>(680)</b>	<b>(1,774)</b>	<b>(865)</b>	<b>(40)</b>	<b>(54)</b>
<b>1600-DEPR-EXP-TOTAL</b>							
INC603000 - DEPR & AMORT EXP - INTANGIBLE	(102,951,443)	(2,491,899)	(23,449)	(42,113)	(6,445)	(12,301)	(62,177)
INC603001 - DEPR & AMORT EXP - INTANGIBLE ARO	(7,410,845)	(179,377)	(1,688)	(3,031)	(464)	(885)	(4,476)
INC603010 - DEPR & AMORT EXP - STEAM (EXC COAL)	(68,004,234)	(34,288)	(2,614)	(26,527)	(1,513)	(661)	(65,122)
INC603011 - DEPR & AMORT EXP - FOSSIL DECOMM	(2,467,468)	(1,244)	(95)	(963)	(55)	(24)	(2,363)

**RETAIL COST OF SERVICE STUDY (WITH RSAM, MDS)**

**COS - Internal Factors Based on External Factors**

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	RS(T)-1	SL-1	SL-1M	SL-2	SL-2M	SST-DST	SST-FST
INC603020 - DEPR & AMORT EXP - TURKEY POINT	(37,703,833)	(19,011)	(1,449)	(14,707)	(839)	(366)	(36,106)
INC603022 - DEPR & AMORT EXP - ST LUCIE 1	(36,751,741)	(18,531)	(1,413)	(14,336)	(818)	(357)	(35,194)
INC603024 - DEPR & AMORT EXP - ST LUCIE COMMON	(10,040,615)	(5,063)	(386)	(3,917)	(223)	(98)	(9,615)
INC603026 - DEPR & AMORT EXP - ST LUCIE 2	(30,949,835)	(15,605)	(1,190)	(12,073)	(688)	(301)	(29,638)
INC603030 - DEPR & AMORT EXP - OTH PROD - GT	(389,862,387)	(196,573)	(14,987)	(152,076)	(8,672)	(3,787)	(373,342)
INC603036 - DEPR & AMORT EXP - DISMANT OTH PROD	(19,595,645)	(9,880)	(753)	(7,644)	(436)	(190)	(18,765)
INC603041 - DEPR & AMORT EXP - TRANSMISSION	(104,133,348)	(994)	(386)	(39,094)	(2,123)	(5,430)	(148,314)
INC603047 - DEPR & AMORT EXP - TRANSMISSION - GSJ	(10,047,253)	(5,066)	(386)	(3,919)	(224)	(98)	(9,621)
INC603048 - DEPR & AMORT EXP - TRANSMISSION - OTHER	(874,843)	(30)	(10)	(329)	(18)	(43)	(1,218)
INC603051 - DEPR & AMORT EXP - DIST 361 - STRUCTURES	(3,872,881)	(30,942)	(1,864)	(1,649)	(123)	(4,123)	(4,123)
INC603052 - DEPR & AMORT EXP - DIST 362 - STATION EQ	(37,522,244)	(298,784)	(18,055)	(15,975)	(1,195)	(39,942)	(39,942)
INC603053 - DEPR & AMORT EXP - DIST 363 - STOR BATT EQUIP	(247,939)	(1,981)	(119)	(106)	(8)	(264)	(264)
INC603054 - DEPR & AMORT EXP - DIST 364 - POL, TOWER & FIX	(78,695,047)	(387,745)	(26,985)	(20,663)	(6,145)	(38,712)	(38,712)
INC603055 - DEPR & AMORT EXP - DIST 365 - OH COND & DEV	(85,632,988)	(150,419)	(17,104)	(10,786)	(1,495)	(17,495)	(17,495)
INC603056 - DEPR & AMORT EXP - DIST 366 - UG CONDUIT	(25,590,402)	(37,190)	(4,761)	(1,982)	(3,340)	(4,699)	(4,699)
INC603057 - DEPR & AMORT EXP - DIST 367 - UG COND & DEV	(65,292,470)	(116,112)	(13,105)	(6,187)	(8,203)	(14,111)	(14,111)
INC603058 - DEPR & AMORT EXP - DIST 368 - TRANSF	(93,845,658)	(208,582)	(17,672)	(10,491)	(8,014)	(7,725)	(7,725)
INC603059 - DEPR & AMORT EXP - DIST 369 - SERVICES	(37,238,709)	(4,484)	(484)	(5,678)	(5,678)	(7,000)	(7,000)
INC603060 - DEPR & AMORT EXP - DIST 370 - METERS	(42,275,000)	(3,002)	(3,002)	(4,485)	(4,485)	(7,000)	(7,000)
INC603061 - DEPR & AMORT EXP - DIST 371 - INSTAL ON CP							
INC603063 - DEPR & AMORT EXP - DIST 373 - S LGT & TFC SIG		(20,574,393)		(16,516)			
INC603090 - DEPR & AMORT EXP - AMORT ELECT PLT - ACQUI ADJ - VERO	(2,895,697)	(125,120)	(643)	(490)	(279)	(839)	(34)
INC603091 - DEPR & AMORT EXP - GEN PLT - STRUCTURES	(9,750,946)	(236,018)	(2,221)	(3,989)	(610)	(1,165)	(5,889)
INC603093 - DEPR & AMORT EXP - GEN PLT - OTHER	(87,000,654)	(2,105,816)	(19,816)	(35,588)	(5,446)	(10,395)	(52,543)
INC603200 - DEPR & AMORT EXP - PROP UNDER CAPT LEASES	(159,544)	(3,862)	(36)	(65)	(10)	(19)	(96)
INC603980 - DEPR EXP - AMORTELECT PLT - ACQUI ADJ	(1,454,818)	(734)	(56)	(567)	(32)	(14)	(1,395)
<b>TOTAL I600-DEPR-EXP-TOTAL</b>	<b>(1,392,068,509)</b>	<b>(27,255,264)</b>	<b>(179,336)</b>	<b>(443,013)</b>	<b>(76,873)</b>	<b>(171,043)</b>	<b>(868,462)</b>
<b>I605-AMORT-PROP-LOSS</b>							
INC605000 - ACCRETION EXPENSE - ARO REG DEBIT	(66,486,588)	(1,609,281)	(15,143)	(27,197)	(4,162)	(7,944)	(40,154)
INC607000 - AMORT PROP LOSS & UNRECOV REG CSTS	1,198,375	28,688	160	365	71	187	704
INC607143 - REGULATORY CREDIT - ASSET RET OBLIG	73,897,433	1,788,658	16,831	30,228	4,626	8,829	44,630
INC607338 - AMORT OF REG ASSETS - DEF AMT OPFB	(196,479)	(4,934)	(40)	(78)	(13)	(24)	(113)
INC607342 - AMORT OF REG ASSETS - SMITH 1&2 UNRECOV PLT - NON-ECRC	(1,394,384)	(703)	(54)	(544)	(31)	(14)	(1,335)
INC607343 - AMORT OF REG ASSETS/LIAB - DEF RETURN TRANSM PROJ	(187,453)	(187,453)	(2)	(70)	(4)	(10)	(267)
INC607344 - AMORT OF REG ASSET - PLANT SCHOLZ DECOM INVENTORY	(92,480)	(47)	(4)	(36)	(2)	(2)	(89)
INC607699 - REGULATORY DEBIT - VERO BEACH	(9,751)	(453)	(2)	(2)	(1)	(3)	(0)
<b>TOTAL I605-AMORT-PROP-LOSS</b>	<b>6,728,673</b>	<b>201,928</b>	<b>1,747</b>	<b>2,666</b>	<b>484</b>	<b>1,021</b>	<b>3,376</b>
<b>I608-TAX-OTH-INC-TAX</b>							
INC608100 - TAX OTH TH INC TAX - UTILITY OPERAT INCOME CLEARING	(28,509,645)	(690,065)	(6,493)	(11,662)	(1,785)	(3,406)	(17,218)
INC608105 - TAX OTH TH INC TAX - PROPERTY TAX	(465,581,625)	(11,145,501)	(62,142)	(141,672)	(27,393)	(72,615)	(273,672)
INC608150 - TAX OTH TH INC TAX - OCCUPATIONAL LIC	(42,471)	(1,028)	(10)	(17)	(3)	(5)	(26)
<b>TOTAL I608-TAX-OTH-INC-TAX</b>	<b>(494,133,741)</b>	<b>(11,836,594)</b>	<b>(68,645)</b>	<b>(153,352)</b>	<b>(29,181)</b>	<b>(76,027)</b>	<b>(290,916)</b>
<b>I611-GAIN-LOSS-SALE-PLT</b>							

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	RS(T)-1	SL-1	SL-1M	SL-2	SL-2M	SST-DST	SST-TST
INC811600 - GAIN FR DISP OF UTIL PLT FUTURE USE	290,960	2,325	140	124	9	310	
<b>TOTAL I611-GAIN-LOSS-SALE-PLT</b>	<b>290,960</b>	<b>2,325</b>	<b>140</b>	<b>124</b>	<b>9</b>	<b>310</b>	
<b>I827-INTEREST-EXP</b>							
INC827000 - INTEREST ON LONG-TERM DEBT	(429,179,266)	(9,990,493)	(59,361)	(133,706)	(25,029)	(65,098)	(257,439)
INC828000 - AMORTIZATION OF DEBT DISCOUNT & EXPENSE	(9,225,064)	(214,742)	(1,276)	(2,874)	(538)	(1,399)	(6,534)
INC828100 - AMORTIZATION OF LOSS ON REACQ. DEBT	(3,861,583)	(89,890)	(534)	(1,203)	(225)	(586)	(2,316)
INC831100 - INTEREST ON CUSTOMER DEPOSITS	(6,460,658)	(150,392)	(894)	(2,013)	(377)	(980)	(3,875)
INC831510 - INTEREST ON SHORT TERM DEBT	(5,096,320)	(118,633)	(705)	(1,588)	(297)	(773)	(3,057)
INC831520 - INTEREST ON INTERNAL REVENUE SERVICE AUDITS	(203,694)	(5,217)	(39)	(81)	(9)	(66)	(255)
<b>TOTAL I827-INTEREST-EXP</b>	<b>(454,026,584)</b>	<b>(10,569,368)</b>	<b>(62,808)</b>	<b>(141,465)</b>	<b>(26,475)</b>	<b>(68,901)</b>	<b>(272,476)</b>

**I900-LABOR-EXC-A&G**

L_INC100000 - STEAM O&M PAY - OPERAT SUPERV & ENG	601,703	3,058	181	315	24	11	584
L_INC101210 - STEAM O&M PAY - FUEL-NON RECOVERABLE OIL	84,273	584	34	49	4	2	82
L_INC102000 - STEAM O&M PAY - STEAM EXPENSES	1,244,673	5,810	345	636	47	21	1,206
L_INC105000 - STEAM O&M PAY - ELECTRIC EXPENSES	965,888	2,908	176	30	30	14	931
L_INC106000 - STEAM O&M PAY - MISC STEAM POWER EXPENSES	3,181,439	2,988	176	1,194	65	28	3,042
L_INC110000 - STEAM O&M PAY - MAINT SUPERV & ENG	537,435	8	8	289	22	10	522
L_INC111000 - STEAM O&M PAY - MAINT OF STRUCTURES	866,545	9,337	548	777	18	8	829
L_INC112000 - STEAM O&M PAY - MAINT OF BOILER PLANT	1,347,172	4,522	285	376	30	14	1,313
L_INC113000 - STEAM O&M PAY - MAINT OF ELECTRIC PLANT	652,433	2,048	120	170	14	6	636
L_INC114000 - STEAM O&M PAY - MAINT OF MISC STEAM PLT	295,491	66,251	4,137	10,850	733	330	288
L_INC117000 - NUCLEAR O&M PAY - OPER SUPERV & ENG	23,614,978	6,423	384	811	58	26	22,764
L_INC119000 - NUCLEAR O&M PAY - COOLANTS AND WATER	1,662,368	22,068	1,494	9,646	570	251	1,607
L_INC120000 - NUCLEAR O&M PAY - STEAM EXPENSES	23,985,423	2	0	0	0	0	22,996
L_INC123000 - NUCLEAR O&M PAY - ELECTRIC EXP	233	687,895	177	6,953	378	163	17,711
L_INC124000 - NUCLEAR O&M PAY - MISC NUCLEAR POWER EXP	18,520,452	101,667,214	40,395	58,165	4,610	2,121	99,052
L_INC128000 - NUCLEAR O&M PAY - MAINT SUPERVISION & ENGINEERING	89,061	1	1	33	2	1	85
L_INC129000 - NUCLEAR O&M PAY - MAINT OF STRUCTURES	271	16	16	23	2	1	38
L_INC130000 - NUCLEAR O&M PAY - MAINT OF REACTOR PLANT	39,034	1,921	113	160	13	6	270
L_INC131000 - NUCLEAR O&M PAY - MAINT OF ELECTRIC PLANT	277,180	676	0	0	0	0	1
L_INC132000 - NUCLEAR O&M PAY - MAINT OF MISC NUCLEAR PLANT	5	5	0	0	0	0	0
L_INC146000 - OTH PWR O&M PAY - OPERAT SUPERV & ENG	7,174,239	23,683	1,426	3,382	234	105	6,924
L_INC147200 - OTH PWR O&M PAY - FUEL N- RECOV EMISSIONS FEE	1,751,537	12,140	712	1,010	80	37	1,707
L_INC148000 - OTH PWR O&M PAY - GENERATION EXPENSES	5,338,369	20,442	1,223	2,598	184	83	5,159
L_INC149000 - OTH PWR O&M PAY - GENERATION POWER EXPEN	12,240,008	117	1,107	4,595	250	108	11,705
L_INC151000 - OTH PWR O&M PAY - MAINT SUPERV & ENG	4,504,279	17,225	1,030	2,192	155	70	4,353
L_INC152000 - OTH PWR O&M PAY - MAINT OF STRUCTURES	11,344,032	108	108	4,259	231	100	10,848
L_INC153000 - OTH PWR O&M PAY - MAINT GENERATING & ELECTRIC PLANT	8,403,561	58,246	3,418	4,848	386	178	8,191
L_INC154000 - OTH PWR O&M PAY - MAINT MISC OTHER PWR GENERAT	1,665,421	11,543	677	961	77	35	1,623
L_INC156000 - OTH PWR O&M PAY - SYSTEM CONTROL & LOAD DISPATCH	472,109	5	5	177	10	4	451
L_INC157000 - OTH PWR O&M PAY - OTHER EXPENSES LOC 955	821,898	8	8	309	17	7	786
L_INC260010 - TRANS O&M PAY - OPERATION SUPERV & ENGINEERING	2,544,317	955	24	955	52	133	3,624
L_INC261000 - TRANS O&M PAY - LOAD DISPATCHING	1,584,702	15	15	595	32	14	1,515
L_INC262000 - TRANS O&M PAY - STATION EXPENSES	637,697	6	6	239	13	6	610

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	RS(T)-1	SL-1	SL-1M	SL-2	SL-2M	SST-DST	SST-TST
L_IN263000 - TRANS O&M PAY - OVERHEAD LINE EXPENSES	31,369		0	12	1	2	45
L_IN266000 - TRANS O&M PAY - MISC TRANSMISSION EXPENSES	2,032,337		19	763	41	106	2,895
L_IN268010 - TRANS O&M PAY - MAINT SUPERV & ENG	1,007,804		10	378	21	53	1,435
L_IN269000 - TRANS O&M PAY - MAINT OF STRUCTURES	1,663,565		16	625	34	15	1,591
L_IN270000 - TRANS O&M PAY - MAINT OF STATION EQ	753,413		7	283	15	7	720
L_IN271000 - TRANS O&M PAY - MAINT OF OVERHEAD LINES	700,952		7	263	14	37	998
L_IN272000 - TRANS O&M PAY - MAINT UNDERGROUND LINES	8,440		0	3	0	0	12
L_IN380000 - DIST O&M PAY - OPERATION SUPERVISION AND ENGINEERING	18,292,563	849,045	4,364	3,325	1,894	5,692	229
L_IN381000 - DIST O&M PAY - LOAD DISPATCHING	2,731,744	21,825	1,314	1,163	87	2,908	
L_IN382000 - DIST O&M PAY - SUBSTATION EXPENSES	492,160	210	237	3,932	16	524	
L_IN383000 - DIST O&M PAY - OVERHEAD LINE EXPENSES	3,071,161	22,994	1,408	1,225	121	2,718	
L_IN384000 - DIST O&M PAY - UNDERGROUND LINE EXP	1,057,998	6,545	423	349	63	773	
L_IN385000 - DIST O&M PAY - STREET LIGHTING AND SIGNAL SYSTEM EXPEN	1,751,030			1,406			
L_IN386000 - DIST O&M PAY - METER EXPENSES	(740,223)		(53)		(79)	(123)	(220)
L_IN387000 - DIST O&M PAY - CUSTOMER INSTALLATIONS EXP	981,278		118		150	2	
L_IN388000 - DIST O&M PAY - MISC DISTRIBUTION EXPENSES	19,383,844	898,697	4,624	3,523	2,007	6,031	242
L_IN390000 - DIST O&M PAY - MAINT SUPERV & ENG	12,216,006	567,003	2,914	2,220	1,265	3,801	153
L_IN391000 - DIST O&M PAY - MAINT OF STRUCTURES	1,198		1	1	0	1	
L_IN392000 - DIST O&M PAY - MAINT OF STATION EQ	1,878,390	15,007	904	800	60	2,000	
L_IN393000 - DIST O&M PAY - MAINT OF OVERHEAD LINES	15,258,735	114,243	6,996	6,088	602	13,502	
L_IN394000 - DIST O&M PAY - MAINT UNDERGROUND LINES	6,848,013	42,363	2,738	2,257	405	5,004	
L_IN395000 - DIST O&M PAY - MAINT OF LINE TRANSFORMERS	14,415	32	3	2	1	1	
L_IN396000 - DIST O&M PAY - MAINT OF STREET LIGHTING & SIGNAL SYSTEM:	4,205,300			3,376			
L_IN397000 - DIST O&M PAY - MAINT OF METERS	2,818,195		200		299	467	837
L_IN398000 - DIST O&M PAY - MAINT OF MISC DISTRIB PLT	12,626	586	3	2	1	4	0
L_IN401000 - CUST ACCT O&M PAY - SUPERVISION	4,872,018	13,872	497	1,296	632	30	40
L_IN402000 - CUST ACCT O&M PAY - METER READING EXP	13,279,673		402		1,022	23	40
L_IN403000 - CUST ACCT O&M PAY - CUST REC & COLLECT	36,538,982	118,650	4,400	11,365	5,571	72	87
L_IN407000 - CUST SERV & INFO PAY - SUPERVISION	110,202	358	13	34	17	0	0
L_IN408000 - CUST SERV & INFO PAY - CUST ASSIST EXP	9,804,329	31,837	1,181	3,050	1,495	19	23
L_IN409000 - CUST SERV & INFO PAY - INFO & INST ADV - GENERAL	1,827	6	0	1	0	0	0
L_IN410000 - CUST SERV & INFO PAY - MISC CUST SERV & INF	4,613,142	14,999	556	1,437	704	9	11
L_IN416000 - MISC AND SELLING EXPENSES	511,084	1,660	62	159	78	1	1
<b>TOTAL 1900-LABOR-EXC-A&amp;G</b>	<b>398,369,090</b>	<b>9,642,365</b>	<b>90,734</b>	<b>162,955</b>	<b>24,838</b>	<b>47,598</b>	<b>240,592</b>

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**RETAIL COST OF SERVICE STUDY**  
 (WITH RSAM, MDS)  
 COS - Internal Factors Based on  
 Internal Factors  
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	Total	CILC-ID	CILC-1G	CILC-1T	GS(T)-1	GSCU-1	GSD(T)-1	GSLD(T)-1	GSLD(T)-2	GSLD(T)-3
<b>1345T-PROD-PLANT</b>										
1310-PROD-PLT-STEAM	1,202,567,502	19,520,074	914,620	10,448,502	90,663,560	489,957	262,521,012	96,599,627	30,842,460	7,304,111
1320-PROD-PLT-NUCL	8,051,006,670	130,883,926	6,123,243	69,951,130	606,978,757	3,280,189	1,757,538,282	646,719,820	206,485,583	48,899,915
1340-PROD-PLT-OTHER	18,720,172,784	303,865,812	14,237,743	162,650,126	1,411,344,901	7,627,083	4,086,621,918	1,503,750,682	480,119,561	113,701,912
<b>TOTAL 1345T-PROD-PLANT</b>	<b>27,973,746,956</b>	<b>454,069,812</b>	<b>21,275,606</b>	<b>243,049,758</b>	<b>2,108,987,218</b>	<b>11,397,229</b>	<b>6,106,681,212</b>	<b>2,247,070,128</b>	<b>717,447,605</b>	<b>169,905,938</b>
<b>1365T-DIST-PLT-364-365</b>										
1364-DIST-PLT-POLES	3,490,147,443	31,515,032	1,671,342	0	274,816,001	2,639,102	510,367,368	187,072,629	50,091,806	0
1365-DIST-PLT-OH-C&D	4,123,367,373	16,368,625	846,109	0	358,150,320	5,280,550	289,345,286	93,341,598	25,955,164	0
<b>TOTAL 1365T-DIST-PLT-364-365</b>	<b>7,613,514,817</b>	<b>47,883,657</b>	<b>2,517,451</b>	<b>0</b>	<b>632,966,321</b>	<b>7,919,653</b>	<b>799,712,654</b>	<b>280,414,227</b>	<b>76,046,970</b>	<b>0</b>
<b>1367T-DIST-PLT-366-367</b>										
1366-DIST-PLT-JUGCOND	2,177,640,992	7,512,199	379,773	0	191,092,105	2,916,828	134,111,484	41,764,390	11,907,214	0
1367-DIST-PLT-UG-C&D	4,150,328,791	16,937,543	860,898	0	360,054,767	5,295,256	293,649,629	95,154,270	26,868,349	0
<b>TOTAL 1367T-DIST-PLT-366-367</b>	<b>6,327,969,783</b>	<b>24,449,742</b>	<b>1,240,671</b>	<b>0</b>	<b>551,146,871</b>	<b>8,212,084</b>	<b>427,761,112</b>	<b>136,918,660</b>	<b>38,775,563</b>	<b>0</b>
<b>1375T-DIST-PLT-EXC-MTR</b>										
1365T-DIST-PLT-EXC-MTR	7,613,514,817	47,883,657	2,517,451	0	632,966,321	7,919,653	799,712,654	280,414,227	76,046,970	0
1367T-DIST-PLT-366-367	6,327,969,783	24,449,742	1,240,671	0	551,146,871	8,212,084	427,761,112	136,918,660	38,775,563	0
1374-DIST-PLT-OTHER	9,668,335,112	65,624,832	3,434,705	2,738	688,239,696	7,156,045	1,075,855,219	379,402,010	104,273,362	928
<b>TOTAL 1375T-DIST-PLT-EXC-MTR</b>	<b>23,609,819,712</b>	<b>137,856,231</b>	<b>7,192,827</b>	<b>2,738</b>	<b>1,872,352,889</b>	<b>23,287,781</b>	<b>2,303,328,986</b>	<b>796,734,897</b>	<b>219,095,895</b>	<b>928</b>
<b>1378T-DIST-PLANT</b>										
1370-DIST-PLT-METERS	959,761,392	2,882,734	298,775	605,217	100,971,196	1,745,872	88,705,529	6,650,264	2,557,183	205,135
1375T-DIST-PLT-EXC-MTR	23,609,819,712	137,856,231	7,192,827	2,738	1,872,352,889	23,287,781	2,303,328,986	796,734,897	219,095,895	928
<b>TOTAL 1378T-DIST-PLANT</b>	<b>24,569,581,104</b>	<b>140,740,966</b>	<b>7,492,602</b>	<b>607,955</b>	<b>1,973,324,085</b>	<b>25,033,653</b>	<b>2,392,034,515</b>	<b>803,385,161</b>	<b>221,653,078</b>	<b>206,062</b>
<b>1379T-TRANS-DIST-PLT</b>										
1350-TRANS-PLANT	8,920,295,943	141,629,330	6,667,944	78,302,559	676,555,895	3,519,060	1,935,973,291	712,874,457	224,800,346	55,967,734
1376T-DIST-PLANT	24,569,581,104	140,740,966	7,492,602	607,955	1,973,324,085	25,033,653	2,392,034,515	803,385,161	221,653,078	206,062
<b>TOTAL 1379T-TRANS-DIST-PLT</b>	<b>33,489,877,047</b>	<b>282,370,296</b>	<b>14,160,546</b>	<b>78,910,513</b>	<b>2,649,879,979</b>	<b>28,552,714</b>	<b>4,328,007,805</b>	<b>1,516,259,618</b>	<b>446,453,424</b>	<b>56,173,797</b>
<b>1399T-GROSS-PLANT</b>										
1300-INTANG-PLANT	1,774,959,569	25,418,469	1,174,824	12,706,469	132,553,463	1,244,780	322,044,481	116,201,818	39,176,092	8,402,888
1345T-PROD-PLANT	27,973,746,956	454,069,812	21,275,606	243,049,758	2,108,987,218	11,397,229	6,106,681,212	2,247,070,128	717,447,605	169,905,938
1379T-TRANS-DIST-PLT	33,489,877,047	282,370,295	14,160,546	78,910,513	2,649,879,979	28,552,714	4,328,007,805	1,516,259,618	446,453,424	56,173,797
1389-GENERAL-PLANT	2,519,076,603	36,074,685	1,667,346	18,033,407	188,123,907	1,766,629	457,055,321	164,917,154	55,599,902	11,925,634
<b>TOTAL 1399T-GROSS-PLANT</b>	<b>65,757,660,175</b>	<b>797,933,242</b>	<b>38,278,322</b>	<b>352,700,146</b>	<b>5,079,544,567</b>	<b>42,961,351</b>	<b>11,213,788,819</b>	<b>4,044,448,718</b>	<b>1,258,677,023</b>	<b>246,408,256</b>
<b>1409T-NET-PLANT</b>										
1399T-GROSS-PLANT	65,757,660,175	797,933,242	38,278,322	352,700,146	5,079,544,567	42,961,351	11,213,788,819	4,044,448,718	1,258,677,023	246,408,256
1400-ACCUM-PROV-DEPR	(14,822,504,673)	(175,095,734)	(8,450,798)	(78,143,565)	(1,156,241,653)	(10,291,541)	(2,471,634,572)	(861,543,685)	(275,237,609)	(54,309,895)
<b>TOTAL 1409T-NET-PLANT</b>	<b>50,935,155,502</b>	<b>622,837,507</b>	<b>29,827,524</b>	<b>274,556,581</b>	<b>3,923,302,914</b>	<b>32,669,810</b>	<b>8,742,154,247</b>	<b>3,162,905,033</b>	<b>983,439,414</b>	<b>192,098,362</b>

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**RETAIL COST OF SERVICE STUDY  
(WITH RSAM, MDS)  
COS - Internal Factors Based on  
Internal Factors  
December 2022 - Test Year**

	Total	CILC-ID	CILC-1G	CILC-1T	GS(T)-1	GSCU-1	GSD(T)-1	GSLD(T)-1	GSLD(T)-2	GSLD(T)-3
<b>I439T-RATE-BASE</b>										
I409T-NET-PLANT	50,935,155,502	622,837,507	29,827,524	274,556,581	3,923,302,914	32,669,810	8,742,154,247	3,162,905,033	983,439,414	192,098,362
I410-FUTUREUSE	367,948,590	5,840,686	273,794	2,866,379	27,631,386	156,676	78,629,781	29,001,246	9,222,930	2,000,735
I415-CWIP	1,725,318,455	23,603,083	1,114,234	11,501,010	131,295,501	1,009,149	320,848,963	116,845,963	37,138,532	7,990,359
I420-NUCLEAR-FUEL	679,665,606	14,008,919	625,079	8,124,203	46,642,117	386,882	157,695,987	57,539,545	21,131,206	5,188,208
I425-WORKING-CAPITAL	4,216,479,455	55,912,872	2,636,461	26,449,866	320,817,053	2,790,127	748,510,668	270,599,238	87,287,955	18,013,638
<b>TOTAL I439T-RATE-BASE</b>	<b>57,924,567,607</b>	<b>722,203,067</b>	<b>34,477,092</b>	<b>323,498,060</b>	<b>4,449,688,970</b>	<b>37,012,644</b>	<b>10,047,839,646</b>	<b>3,636,891,024</b>	<b>1,138,220,037</b>	<b>225,291,300</b>
<b>I475T-TOTAL-REVENUES</b>										
I440-REVS-EXCL-MISC-SERV	7,837,624,092	107,813,373	5,201,068	42,469,328	589,490,222	4,424,778	1,442,134,393	463,780,574	137,659,262	24,896,475
I450-MISC-SERV-REVS	101,119,827	105,248	3,092	15,060	6,961,906	34,237	4,237,614	624,693	84,249	40,530
<b>TOTAL I475T-TOTAL-REVENUES</b>	<b>7,938,743,920</b>	<b>107,918,621</b>	<b>5,204,160</b>	<b>42,484,388</b>	<b>596,452,128</b>	<b>4,459,015</b>	<b>1,446,372,008</b>	<b>464,405,267</b>	<b>137,743,510</b>	<b>24,937,005</b>
<b>I599T-O&amp;M-TOTAL</b>										
I500-O&M-EXCL-CUST-ACCTS	(1,254,120,365)	(18,479,080)	(858,399)	(9,017,495)	(93,035,682)	(780,563)	(237,396,986)	(86,234,914)	(28,624,208)	(6,023,095)
I540-O&M-CA-EXCL-SUP	(102,209,333)	(9,454)	(1,948)	(1,172)	(9,323,640)	(153,054)	(2,811,141)	(78,583)	(8,754)	(666)
I545-O&M-CA-SUP	(7,623,714)	(705)	(145)	(87)	(695,443)	(11,416)	(209,681)	(5,861)	(653)	(50)
<b>TOTAL I599T-O&amp;M-TOTAL</b>	<b>(1,363,953,412)</b>	<b>(18,489,240)</b>	<b>(860,493)</b>	<b>(9,018,755)</b>	<b>(103,054,765)</b>	<b>(945,033)</b>	<b>(240,417,809)</b>	<b>(86,319,358)</b>	<b>(28,633,615)</b>	<b>(6,023,810)</b>
<b>I650T-OPER-EXP-BEF-TAX</b>										
I599T-O&M-TOTAL	(1,363,953,412)	(18,489,240)	(860,493)	(9,018,755)	(103,054,765)	(945,033)	(240,417,808)	(86,319,358)	(28,633,615)	(6,023,810)
I600-DEPR-EXP-TOTAL	(2,241,521,223)	(28,704,771)	(1,373,938)	(13,394,560)	(172,370,858)	(1,418,327)	(398,167,255)	(143,235,878)	(45,106,690)	(9,287,023)
I605-AMORT-PROP-LOSS	10,746,222	144,735	6,695	69,273	804,382	8,294	1,825,347	654,458	222,022	45,172
I608-TAX-OTH-INC-TAX	(787,742,557)	(9,730,300)	(464,864)	(4,328,787)	(60,566,646)	(508,056)	(135,660,621)	(49,073,660)	(15,338,582)	(3,015,885)
I611-GAIN-LOSS-SALEPLT	481,814	6,892	327	0	34,820	178	96,753	37,099	10,984	0
<b>TOTAL I650T-OPER-EXP-BEF-TAX</b>	<b>(4,381,989,156)</b>	<b>(56,772,683)</b>	<b>(2,692,273)</b>	<b>(26,672,850)</b>	<b>(335,153,067)</b>	<b>(2,862,945)</b>	<b>(772,323,584)</b>	<b>(277,937,338)</b>	<b>(88,945,881)</b>	<b>(18,281,547)</b>
<b>I700T-NOI-BEF-INC-TAX</b>										
I475T-TOTAL-REVENUES	7,938,743,920	107,918,621	5,204,160	42,484,388	596,452,128	4,459,015	1,446,372,008	464,405,267	137,743,510	24,937,005
I650T-OPER-EXP-BEF-TAX	(4,381,989,156)	(56,772,683)	(2,692,273)	(26,672,850)	(335,153,067)	(2,862,945)	(772,323,584)	(277,937,338)	(88,945,881)	(18,281,547)
<b>TOTAL I700T-NOI-BEF-INC-TAX</b>	<b>3,556,754,763</b>	<b>51,145,938</b>	<b>2,511,887</b>	<b>15,811,538</b>	<b>261,299,061</b>	<b>1,596,070</b>	<b>674,048,424</b>	<b>186,467,929</b>	<b>48,897,629</b>	<b>6,655,459</b>
<b>I850T-PRETAX-INC</b>										
I700T-NOI-BEF-INC-TAX	3,556,754,763	51,145,938	2,511,887	15,811,538	261,299,061	1,596,070	674,048,424	186,467,929	48,897,629	6,655,459
I827-INTEREST-EXP	(725,721,010)	(9,047,385)	(431,927)	(4,052,474)	(55,748,643)	(463,698)	(125,890,167)	(45,564,061)	(14,259,616)	(2,822,390)
<b>TOTAL I850T-PRETAX-INC</b>	<b>2,831,033,753</b>	<b>42,098,552</b>	<b>2,079,959</b>	<b>11,759,064</b>	<b>205,550,418</b>	<b>1,132,372</b>	<b>548,158,256</b>	<b>140,903,868</b>	<b>34,638,013</b>	<b>3,833,069</b>



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**RETAIL COST OF SERVICE STUDY**  
 (WITH RSAM, MDS)  
 COS - Internal Factors Based on  
 Internal Factors  
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	MET	OL-1	OS-2	RS(T)-1	SL-1	SL-1M	SL-2	SL-2M	SST-DST	SST-TST
<b>1345T-PROD-PLANT</b>										
1310-PROD-PLT-STEAM	725,525	68,756	62,116	681,097,900	343,417	26,182	265,680	15,151	6,617	652,236
1320-PROD-PLT-NUCL	4,857,277	460,311	415,858	4,559,846,931	2,299,126	175,283	1,778,888	101,434	44,297	4,366,620
1340-PROD-PLT-OTHER	11,294,124	1,070,315	966,951	10,602,540,269	5,345,920	407,567	4,135,800	235,654	102,999	10,153,249
<b>TOTAL 1345T-PROD-PLANT</b>	<b>16,876,926</b>	<b>1,599,382</b>	<b>1,444,924</b>	<b>15,843,485,100</b>	<b>7,988,463</b>	<b>609,032</b>	<b>6,180,168</b>	<b>352,439</b>	<b>153,913</b>	<b>15,172,104</b>
<b>1365T-DIST-PLT-364-365</b>										
1364-DIST-PLT-364-365	1,121,999	8,994,103	535,648	2,406,635,507	11,857,951	825,244	631,901	187,934	1,183,876	0
1365-DIST-PLT-OH-C&D	645,732	24,726,802	363,107	3,300,488,416	5,797,479	659,219	308,943	415,719	674,305	0
<b>TOTAL 1365T-DIST-PLT-364-365</b>	<b>1,767,731</b>	<b>33,720,905</b>	<b>898,755</b>	<b>5,707,123,923</b>	<b>17,655,430</b>	<b>1,484,463</b>	<b>940,844</b>	<b>603,652</b>	<b>1,858,181</b>	<b>0</b>
<b>1367T-DIST-PLT-366-367</b>										
1366-DIST-PLT-JUGCOND	311,930	14,028,899	181,315	1,769,840,456	2,572,076	329,260	137,064	231,027	324,973	0
1367-DIST-PLT-JUG-C&D	686,238	25,576,890	384,090	3,316,846,822	5,898,447	665,748	314,324	416,689	716,833	0
<b>TOTAL 1367T-DIST-PLT-366-367</b>	<b>998,167</b>	<b>39,607,789</b>	<b>565,405</b>	<b>5,086,687,279</b>	<b>8,470,523</b>	<b>995,008</b>	<b>451,387</b>	<b>647,715</b>	<b>1,041,806</b>	<b>0</b>
<b>1375T-DIST-PLT-EXC-MTR</b>										
1367T-DIST-PLT-EXC-MTR	1,767,731	33,720,905	898,755	5,707,123,923	17,655,430	1,484,463	940,844	603,652	1,858,181	0
1367T-DIST-PLT-364-365	998,167	39,607,789	565,405	5,086,687,279	8,470,523	995,008	451,387	647,715	1,041,806	0
1374-DIST-PLT-OTHER	2,428,150	114,562,747	1,122,834	6,412,186,356	807,430,044	1,751,163	1,871,708	528,343	2,563,222	1,011
<b>TOTAL 1375T-DIST-PLT-EXC-MTR</b>	<b>5,194,048</b>	<b>187,891,441</b>	<b>2,586,994</b>	<b>17,205,997,558</b>	<b>833,555,997</b>	<b>4,230,634</b>	<b>3,263,939</b>	<b>1,779,711</b>	<b>5,463,209</b>	<b>1,011</b>
<b>1378T-DIST-PLANT</b>										
1370-DIST-PLT-METERS	909,655	0	898,601	752,848,668	0	53,459	0	79,873	124,662	223,569
1375T-DIST-PLT-EXC-MTR	5,194,048	187,891,441	2,586,994	17,205,997,558	833,555,997	4,230,634	3,263,939	1,779,711	5,463,209	1,011
<b>TOTAL 1378T-DIST-PLANT</b>	<b>6,103,703</b>	<b>187,891,441</b>	<b>3,485,595</b>	<b>17,958,846,225</b>	<b>833,555,997</b>	<b>4,284,093</b>	<b>3,263,939</b>	<b>1,859,583</b>	<b>5,587,871</b>	<b>224,580</b>
<b>1379T-TRANS-DIST-PLT</b>										
1350-TRANS-PLANT	5,321,918	35,227	441,059	5,068,654,955	175,950	58,456	1,907,982	103,976	249,517	7,056,288
1378T-DIST-PLANT	6,103,703	187,891,441	3,485,595	17,958,846,225	833,555,997	4,284,093	3,263,939	1,859,583	5,587,871	224,580
<b>TOTAL 1379T-TRANS-DIST-PLT</b>	<b>11,425,621</b>	<b>187,926,668</b>	<b>3,926,654</b>	<b>23,027,501,180</b>	<b>833,731,947</b>	<b>4,342,549</b>	<b>5,171,921</b>	<b>1,963,559</b>	<b>5,837,389</b>	<b>7,280,868</b>
<b>1399T-GROSS-PLANT</b>										
1300-INTANG-PLANT	908,079	2,245,089	153,262	1,084,925,976	26,260,200	247,107	443,794	67,916	129,629	655,233
1345T-PROD-PLANT	16,876,926	1,599,382	1,444,924	15,843,485,100	7,988,463	609,032	6,180,168	352,439	153,913	15,172,104
1379T-TRANS-DIST-PLT	11,425,621	187,926,668	3,926,654	23,027,501,180	833,731,947	4,342,549	5,171,921	1,963,559	5,837,389	7,280,868
1389-GENERAL-PLANT	1,288,773	3,186,299	217,514	1,539,759,942	37,269,275	350,702	629,946	96,388	183,973	929,927
<b>TOTAL 1399T-GROSS-PLANT</b>	<b>30,499,399</b>	<b>194,957,438</b>	<b>5,742,355</b>	<b>41,495,672,198</b>	<b>905,249,885</b>	<b>5,549,391</b>	<b>12,425,729</b>	<b>2,480,301</b>	<b>6,304,904</b>	<b>24,038,131</b>
<b>1409T-NET-PLANT</b>										
1399T-GROSS-PLANT	30,499,399	194,957,438	5,742,355	41,495,672,198	905,249,885	5,549,391	12,425,729	2,480,301	6,304,904	24,038,131
1400-ACCUM-PROV-DEPR	(6,854,792)	(59,313,919)	(1,461,559)	(9,493,683,596)	(139,157,725)	(1,278,012)	(2,687,812)	(597,410)	(1,313,648)	(5,227,148)
<b>TOTAL 1409T-NET-PLANT</b>	<b>23,644,607</b>	<b>135,643,519</b>	<b>4,280,796</b>	<b>32,002,008,602</b>	<b>766,092,160</b>	<b>4,271,379</b>	<b>9,737,917</b>	<b>1,882,891</b>	<b>4,991,255</b>	<b>18,810,983</b>

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**RETAIL COST OF SERVICE STUDY**  
**(WITH RSAM, MDS)**  
**COS - Internal Factors Based on**  
**Internal Factors**  
**December 2022 - Test Year**

	MET	OL-1	OS-2	RS(T)-1	SL-1	SL-1M	SL-2	SL-2M	SST-DST	SST-FST
<b>I439T-RATE-BASE</b>										
I409T-NET-PLANT	23,644,607	135,643,519	4,280,796	32,002,008,602	766,092,160	4,271,379	9,737,917	1,882,891	4,991,255	18,810,983
I410-FUTUREUSE	219,257	84,409	27,549	211,007,209	666,946	19,834	83,093	5,567	25,986	185,128
I415-CWIP	872,774	3,210,530	121,478	1,050,380,273	17,929,313	130,855	362,056	52,660	121,808	789,915
I420-NUCLEAR-FUEL	463,838	505,173	54,045	364,039,842	2,523,197	148,083	16,727	7,701	354,834	789,915
I425-WORKING-CAPITAL	2,073,173	9,837,753	363,586	2,611,385,443	56,360,607	442,101	896,743	155,548	349,932	1,596,672
<b>TOTAL I439T-RATE-BASE</b>	<b>27,273,650</b>	<b>149,281,385</b>	<b>4,847,453</b>	<b>36,238,821,369</b>	<b>843,572,223</b>	<b>5,012,253</b>	<b>11,289,827</b>	<b>2,113,394</b>	<b>5,496,682</b>	<b>21,737,551</b>
<b>I475T-TOTAL-REVENUES</b>										
I440-REVS-EXCL-MISC-SERV	4,183,969	14,849,646	1,082,249	4,865,184,551	123,790,922	938,307	1,938,942	213,475	1,565,184	6,017,394
I450-MISC-SERV-REVS	261	592,717	273	86,311,549	101,695	106	1,368	135	1,213	3,880
<b>TOTAL I475T-TOTAL-REVENUES</b>	<b>4,184,231</b>	<b>15,442,363</b>	<b>1,082,522</b>	<b>4,951,496,080</b>	<b>123,892,617</b>	<b>938,414</b>	<b>1,940,310</b>	<b>213,610</b>	<b>1,566,397</b>	<b>6,021,274</b>
<b>I699T-O&amp;M-TOTAL</b>										
I500-O&M-EXCL-CUST-ACCTS	(668,747)	(1,545,910)	(112,334)	(749,283,002)	(20,956,749)	(161,648)	(310,509)	(41,321)	(104,765)	(484,958)
I540-O&M-CA-EXCL-SUP	(1,723)	(112,811)	(3,436)	(89,402,626)	(254,549)	(9,122)	(23,786)	(11,599)	(543)	(726)
I545-O&M-CA-SUP	(129)	(8,414)	(256)	(6,688,472)	(18,987)	(680)	(1,774)	(865)	(40)	(54)
<b>TOTAL I699T-O&amp;M-TOTAL</b>	<b>(670,599)</b>	<b>(1,667,136)</b>	<b>(116,026)</b>	<b>(845,354,099)</b>	<b>(21,230,285)</b>	<b>(171,450)</b>	<b>(336,069)</b>	<b>(53,786)</b>	<b>(105,348)</b>	<b>(485,738)</b>
<b>I650T-OPER-EXP-BEF-TAX</b>										
I599T-O&M-TOTAL	(670,599)	(1,667,136)	(116,026)	(845,354,099)	(21,230,285)	(171,450)	(336,069)	(53,786)	(105,348)	(485,738)
I600-DEPR-EXP-TOTAL	(1,102,781)	(6,092,076)	(204,546)	(1,392,068,509)	(27,255,264)	(179,336)	(443,013)	(76,873)	(171,043)	(868,462)
I605-AMORT-PROP-LOSS	5,149	19,775	1,026	6,728,673	201,928	1,747	2,666	484	1,021	3,376
I608-TAX-OTH-INC-TAX	(367,892)	(2,032,496)	(66,313)	(494,133,741)	(11,836,594)	(68,645)	(153,352)	(29,181)	(76,027)	(290,916)
I611-GAIN-LOSS-SALEPLT	293	465	135	290,960	2,325	140	124	9	310	0
<b>TOTAL I650T-OPER-EXP-BEF-TAX</b>	<b>(2,135,830)</b>	<b>(9,771,466)</b>	<b>(385,723)</b>	<b>(2,724,536,716)</b>	<b>(60,117,891)</b>	<b>(417,545)</b>	<b>(929,644)</b>	<b>(159,346)</b>	<b>(351,088)</b>	<b>(1,641,739)</b>
<b>I700T-NOI-BEF-INC-TAX</b>										
I475T-TOTAL-REVENUES	4,184,231	15,442,363	1,082,522	4,953,496,080	123,892,617	938,414	1,940,310	213,610	1,566,397	6,021,274
I650T-OPER-EXP-BEF-TAX	(2,135,830)	(9,771,466)	(385,723)	(2,724,536,716)	(60,117,891)	(417,545)	(929,644)	(159,346)	(351,088)	(1,641,739)
<b>TOTAL I700T-NOI-BEF-INC-TAX</b>	<b>2,048,400</b>	<b>5,670,897</b>	<b>696,799</b>	<b>2,228,959,365</b>	<b>63,764,726</b>	<b>520,869</b>	<b>1,010,666</b>	<b>54,264</b>	<b>1,215,309</b>	<b>4,379,535</b>
<b>I850T-PRETAX-INC</b>										
I700T-NOI-BEF-INC-TAX	2,048,400	5,670,897	696,799	2,228,959,365	63,764,726	520,869	1,010,666	54,264	1,215,309	4,379,535
I827-INTEREST-EXP	(341,727)	(1,870,092)	(60,751)	(454,026,584)	(10,569,368)	(62,808)	(141,465)	(28,475)	(68,901)	(272,476)
<b>TOTAL I850T-PRETAX-INC</b>	<b>1,706,673</b>	<b>3,800,805</b>	<b>636,048</b>	<b>1,774,932,780</b>	<b>53,195,358</b>	<b>458,061</b>	<b>869,201</b>	<b>27,788</b>	<b>1,146,407</b>	<b>4,107,059</b>



FLORIDA POWER & LIGHT COMPANY  
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**RETAIL COST OF SERVICE STUDY (WITH RSAM, MDS)  
 COS - COMPOUND ALLOCATION FACTORS  
 December 2022 - Test Year**

ALLOCATION FACTOR	CILC-ID	CILC-1G	CILC-1T	GS(T)-1	GSCU-1	GSD(T)-1	GSD(T)-1	GSD(T)-1	GSD(T)-2	GSD(T)-3	MET	OL-1	OS-2	RS(T)-1	SL-1	SL-1M	SL-2	SL-2M	SST-DST	SST-TST
W310	1.6232%	0.0761%	0.8688%	7.5392%	0.0407%	21.8300%	8.0328%	2.5647%	0.6074%	0.0603%	0.0057%	0.0057%	0.0052%	56.6370%	0.0286%	0.0022%	0.0221%	0.0013%	0.0006%	0.0542%
W320	1.6232%	0.0761%	0.8688%	7.5392%	0.0407%	21.8300%	8.0328%	2.5647%	0.6074%	0.0603%	0.0057%	0.0057%	0.0052%	56.6370%	0.0286%	0.0022%	0.0221%	0.0013%	0.0006%	0.0542%
W340	1.6232%	0.0761%	0.8688%	7.5392%	0.0407%	21.8300%	8.0328%	2.5647%	0.6074%	0.0603%	0.0057%	0.0057%	0.0052%	56.6370%	0.0286%	0.0022%	0.0221%	0.0013%	0.0006%	0.0542%
W355	1.5851%	0.0747%	0.8785%	7.5878%	0.0394%	21.6936%	7.9885%	2.5168%	0.6289%	0.0596%	0.0000%	0.0000%	0.0049%	56.8353%	0.0000%	0.0005%	0.0213%	0.0012%	0.0030%	0.0809%
W364	0.9030%	0.0479%	0.0000%	7.8741%	0.0756%	14.6231%	5.3600%	1.4352%	0.0000%	0.0321%	0.2577%	0.0153%	0.0153%	68.9551%	0.3398%	0.0236%	0.0181%	0.0054%	0.0339%	0.0000%
W365	0.3970%	0.0205%	0.0000%	8.6859%	0.1281%	7.0172%	2.2637%	0.6295%	0.0000%	0.0157%	0.5997%	0.0088%	0.0088%	80.0435%	0.1406%	0.0160%	0.0075%	0.0101%	0.0164%	0.0000%
W366	0.3450%	0.0174%	0.0000%	8.7752%	0.1339%	6.1586%	1.9179%	0.5468%	0.0000%	0.0143%	0.6442%	0.0083%	0.0083%	81.2733%	0.1181%	0.0151%	0.0063%	0.0106%	0.0149%	0.0000%
W367	0.4081%	0.0207%	0.0000%	8.6753%	0.1276%	7.0753%	2.2927%	0.6474%	0.0000%	0.0165%	0.6163%	0.0093%	0.0093%	79.9177%	0.1421%	0.0160%	0.0076%	0.0100%	0.0173%	0.0000%
W368	0.3859%	0.0272%	0.0000%	7.7702%	0.0877%	9.1211%	2.8270%	0.6123%	0.0000%	0.0061%	0.0369%	0.0028%	0.0028%	78.9104%	0.1754%	0.0149%	0.0088%	0.0067%	0.0065%	0.0000%
W500	1.9402%	0.0876%	1.1051%	7.0495%	0.0525%	22.8230%	8.3462%	2.9587%	0.7203%	0.0661%	0.0554%	0.0072%	0.0072%	54.4113%	0.2766%	0.0164%	0.0285%	0.0021%	0.0010%	0.0528%
W502	1.9125%	0.0866%	1.0845%	7.0922%	0.0514%	22.7362%	8.3188%	2.9243%	0.7104%	0.0656%	0.0510%	0.0070%	0.0070%	54.6057%	0.2549%	0.0151%	0.0279%	0.0021%	0.0009%	0.0529%
W505	1.7999%	0.0825%	1.0005%	7.2662%	0.0473%	22.3835%	8.2075%	2.7843%	0.6703%	0.0635%	0.0334%	0.0063%	0.0063%	55.3965%	0.1668%	0.0101%	0.0256%	0.0017%	0.0008%	0.0534%
W510	1.9717%	0.0887%	1.1287%	7.0007%	0.0536%	22.9219%	8.3774%	2.9979%	0.7315%	0.0666%	0.0603%	0.0074%	0.0074%	54.1895%	0.3013%	0.0178%	0.0291%	0.0022%	0.0010%	0.0526%
W517	1.7915%	0.0822%	0.9943%	7.2791%	0.0470%	22.3574%	8.1992%	2.7739%	0.6673%	0.0634%	0.0321%	0.0062%	0.0062%	55.4549%	0.1603%	0.0097%	0.0255%	0.0017%	0.0008%	0.0535%
W519	1.8582%	0.0846%	1.0440%	7.1761%	0.0494%	22.5662%	8.2652%	2.8568%	0.6911%	0.0646%	0.0425%	0.0067%	0.0067%	54.9867%	0.2124%	0.0127%	0.0268%	0.0019%	0.0009%	0.0531%
W520	1.6531%	0.0771%	0.8911%	7.4930%	0.0418%	21.9236%	8.0623%	2.6018%	0.6180%	0.0609%	0.0104%	0.0054%	0.0054%	56.4273%	0.0519%	0.0035%	0.0227%	0.0013%	0.0006%	0.0541%
W523	2.0602%	0.0919%	1.1946%	6.8641%	0.0569%	23.1989%	8.4649%	3.1078%	0.7630%	0.0682%	0.0742%	0.0079%	0.0079%	53.5886%	0.3705%	0.0217%	0.0309%	0.0025%	0.0011%	0.0522%
W528	2.0505%	0.0916%	1.1874%	6.8790%	0.0565%	23.1686%	8.4553%	3.0958%	0.7596%	0.0681%	0.0727%	0.0079%	0.0079%	53.6364%	0.3629%	0.0213%	0.0307%	0.0024%	0.0011%	0.0523%
W546	1.8198%	0.0832%	1.0154%	7.2354%	0.0480%	22.4460%	8.2272%	2.8091%	0.6774%	0.0639%	0.0365%	0.0064%	0.0064%	55.2563%	0.1824%	0.0110%	0.0260%	0.0018%	0.0008%	0.0533%
W548	1.8559%	0.0845%	1.0423%	7.1797%	0.0493%	22.5590%	8.2629%	2.8539%	0.6902%	0.0645%	0.0422%	0.0066%	0.0066%	55.0030%	0.2106%	0.0126%	0.0268%	0.0019%	0.0009%	0.0532%
W551	1.8555%	0.0845%	1.0420%	7.1802%	0.0493%	22.5578%	8.2625%	2.8535%	0.6901%	0.0645%	0.0421%	0.0066%	0.0066%	55.0055%	0.2103%	0.0126%	0.0268%	0.0019%	0.0009%	0.0532%
W583-93	1.3066%	0.0649%	0.0000%	7.3373%	0.0426%	19.3155%	7.3361%	2.0809%	0.0000%	0.0517%	0.0926%	0.0238%	0.0238%	61.7751%	0.4625%	0.0283%	0.0246%	0.0024%	0.0547%	0.0000%
W584-94	1.1401%	0.0568%	0.0000%	7.5945%	0.0585%	17.0608%	6.4056%	1.8151%	0.0000%	0.0451%	0.0808%	0.0208%	0.0208%	65.2194%	0.4035%	0.0261%	0.0215%	0.0039%	0.0477%	0.0000%

**RETAIL COST OF SERVICE STUDY (WITH RSAM, MDS)  
 COS - INTERNAL ALLOCATION FACTORS  
 December 2022 - Test Year**

ALLOCATION FACTOR	CILC-ID	CILC-1G	CILC-1T	GS(T)-1	GSCU-1	GSD(T)-1	GSD(T)-1	GSD(T)-1	GSD(T)-2	GSD(T)-3	MET	OL-1	OS-2	RS(T)-1	SL-1	SL-1M	SL-2	SL-2M	SST-DST	SST-TST
1300	1.4321%	0.0662%	0.7159%	7.4680%	0.0701%	18.1438%	6.5467%	2.2072%	2.5647%	0.4734%	0.0512%	0.1265%	0.0086%	61.1240%	1.4795%	0.0139%	0.0250%	0.0038%	0.0073%	0.0369%
1310	1.6232%	0.0761%	0.8688%	7.5392%	0.0407%	21.8300%	8.0328%	2.5647%	0.6074%	0.6074%	0.0603%	0.0057%	0.0052%	56.6370%	0.0286%	0.0022%	0.0221%	0.0013%	0.0006%	0.0542%
1320	1.6232%	0.0761%	0.8688%	7.5392%	0.0407%	21.8300%	8.0328%	2.5647%	0.6074%	0.6074%	0.0603%	0.0057%	0.0052%	56.6370%	0.0286%	0.0022%	0.0221%	0.0013%	0.0006%	0.0542%
1330	1.6232%	0.0761%	0.8688%	7.5392%	0.0407%	21.8300%	8.0328%	2.5647%	0.6074%	0.6074%	0.0603%	0.0057%	0.0052%	56.6370%	0.0286%	0.0022%	0.0221%	0.0013%	0.0006%	0.0542%
1345T	1.6232%	0.0761%	0.8688%	7.5392%	0.0407%	21.8300%	8.0328%	2.5647%	0.6074%	0.6074%	0.0603%	0.0057%	0.0052%	56.6370%	0.0286%	0.0022%	0.0221%	0.0013%	0.0006%	0.0542%
1350	1.5877%	0.0748%	0.8778%	7.5845%	0.0395%	21.7030%	7.9916%	2.5201%	0.6274%	0.6274%	0.0597%	0.0044%	0.0049%	56.8216%	0.0200%	0.0007%	0.0214%	0.0012%	0.0028%	0.0791%
1364	0.9030%	0.0479%	0.0000%	7.8741%	0.0756%	14.6231%	5.3600%	1.4352%	0.0000%	0.0000%	0.0321%	0.2577%	0.0153%	68.9551%	0.3398%	0.0236%	0.0181%	0.0054%	0.0339%	0.0000%
1365	0.3970%	0.0205%	0.0000%	8.6859%	0.1281%	7.0172%	2.2637%	0.6295%	0.0000%	0.0000%	0.0157%	0.5997%	0.0088%	80.0435%	0.1406%	0.0160%	0.0075%	0.0101%	0.0164%	0.0000%
1365T	0.6289%	0.0331%	0.0000%	8.3137%	0.1040%	10.5039%	3.6831%	0.9988%	0.0000%	0.0000%	0.0232%	0.4429%	0.0118%	74.9604%	0.2319%	0.0195%	0.0124%	0.0079%	0.0244%	0.0000%
1366	0.3450%	0.0174%	0.0000%	8.7752%	0.1339%	6.1586%	1.9179%	0.5468%	0.0000%	0.0000%	0.0143%	0.6442%	0.0083%	81.2733%	0.1181%	0.0151%	0.0063%	0.0106%	0.0149%	0.0000%
1367	0.4081%	0.0207%	0.0000%	8.6753%	0.1276%	7.0753%	2.2927%	0.6474%	0.0000%	0.0000%	0.0165%	0.6163%	0.0093%	79.9177%	0.1421%	0.0160%	0.0076%	0.0100%	0.0173%	0.0000%
1367T	0.3864%	0.0196%	0.0000%	8.7097%	0.1298%	6.7598%	2.1637%	0.6128%	0.0000%	0.0000%	0.0158%	0.6259%	0.0089%	80.3842%	0.1339%	0.0157%	0.0071%	0.0102%	0.0165%	0.0000%
1370	0.3004%	0.0312%	0.0631%	10.5204%	0.1819%	9.2425%	0.6929%	0.2664%	0.0214%	0.0948%	0.0000%	0.0000%	0.0936%	78.4412%	0.0000%	0.0056%	0.0000%	0.0083%	0.0130%	0.0233%
1374	0.6777%	0.0355%	0.0000%	7.1185%	0.0740%	11.1276%	3.9423%	1.0785%	0.0000%	0.0000%	0.0251%	1.1849%	0.0116%	66.3215%	8.3513%	0.0181%	0.0194%	0.0055%	0.0265%	0.0000%
1375T	0.5839%	0.0305%	0.0000%	7.9304%	0.0986%	9.7558%	3.3746%	0.9280%	0.0000%	0.0000%	0.0220%	0.7958%	0.0110%	72.8764%	3.5305%	0.0179%	0.0138%	0.0075%	0.0231%	0.0000%
1378T	0.5728%	0.0305%	0.0025%	8.0316%	0.1019%	9.7358%	3.2698%	0.9021%	0.0008%	0.0008%	0.0248%	0.7647%	0.0142%	73.0938%	3.3926%	0.0174%	0.0133%	0.0076%	0.0227%	0.0009%
1379T	0.8432%	0.0423%	0.2356%	7.9125%	0.0853%	12.9233%	4.5275%	1.3331%	0.1677%	0.0341%	0.0341%	0.5611%	0.0117%	68.7596%	2.4895%	0.0130%	0.0154%	0.0059%	0.0174%	0.0217%
1389	1.4321%	0.0662%	0.7159%	7.4680%	0.0701%	18.1438%	6.5467%	2.2072%	0.4734%	0.0512%	0.1265%	0.0086%	0.0086%	61.1240%	1.4795%	0.0139%	0.0250%	0.0038%	0.0073%	0.0369%
1399T	1.2134%	0.0582%	0.5364%	7.7246%	0.0653%	17.0532%	6.1505%	1.9141%	0.3747%	0.0464%	0.0464%	0.2965%	0.0087%	63.1039%	1.3766%	0.0084%	0.0189%	0.0038%	0.0096%	0.0366%
1400	1.1813%	0.0570%	0.5272%	7.8006%	0.0694%	16.6749%	5.9473%	1.8569%	0.3664%	0.0462%	0.0462%	0.4002%	0.0099%	64.0490%	0.9388%	0.0086%	0.0181%	0.0040%	0.0089%	0.0353%
1409T	1.2228%	0.0586%	0.5390%	7.7025%	0.0641%	17.1633%	6.2097%	1.9308%	0.3771%	0.0464%	0.0464%	0.2663%	0.0084%	62.8289%	1.5041%	0.0084%	0.0191%	0.0037%	0.0098%	0.0369%
1410	1.5874%	0.0744%	0.7790%	7.5096%	0.0426%	21.3698%	7.8819%	2.5066%	0.5438%	0.0596%	0.0596%	0.0229%	0.0075%	57.3469%	0.1813%	0.0054%	0.0226%	0.0015%	0.0071%	0.0503%
1415	1.3680%	0.0646%	0.6666%	7.6099%	0.0585%	18.5965%	6.7724%	2.1526%	0.4631%	0.0506%	0.0506%	0.1861%	0.0070%	60.8804%	1.0392%	0.0076%	0.0210%	0.0031%	0.0071%	0.0458%
1420	2.0611%	0.0920%	1.1953%	6.8625%	0.0569%	23.2020%	8.4659%	3.1091%	0.7633%	0.0682%	0.0682%	0.0743%	0.0080%	53.5616%	0.3712%	0.0218%	0.0309%	0.0025%	0.0011%	0.0522%
1425	1.3261%	0.0625%	0.6273%	7.6086%	0.0662%	17.7520%	6.4177%	2.7022%	0.4272%	0.0492%	0.0492%	0.2333%	0.0086%	61.9328%	1.3367%	0.0105%	0.0213%	0.0037%	0.0083%	0.0379%
1439T	1.2468%	0.0595%	0.5585%	7.6819%	0.0639%	17.3464%	5.9778%	1.9650%	0.3889%	0.0471%	0.0471%	0.2577%	0.0084%	62.5621%	1.4563%	0.0087%	0.0195%	0.0036%	0.0095%	0.0375%
1440	1.3756%	0.0664%	0.5419%	7.5213%	0.0565%	18.4001%	5.9174%	1.7564%	0.3177%	0.0534%	0.0534%	0.1895%	0.0038%	62.0747%	1.5793%	0.0120%	0.0247%	0.0027%	0.0200%	0.0768%
1450	1.0041%	0.0031%	0.0149%	6.8848%	0.0339%	4.1907%	0.6178%	0.0833%	0.0401%	0.0003%	0.0003%	0.5862%	0.0003%	87.3336%	0.1006%	0.0001%	0.0014%	0.0001%	0.0012%	0.0038%
1475T	1.3594%	0.0656%	0.5352%	7.5132%	0.0562%	18.2192%	5.8499%	1.7351%	0.3141%	0.0527%	0.0527%	0.1945%	0.0136%	62.3965%	1.5605%	0.0118%	0.0244%	0.0027%	0.0197%	0.0758%
1500	1.4735%	0.0684%	0.7190%	7.4184%	0.0622%	18.9294%	6.8761%	2.2824%	0.4803%	0.0533%	0.0533%	0.1233%	0.0090%	59.7457%	1.6710%	0.0129%	0.0248%	0.0033%	0.0084%	0.0387%
1540	0.0092%	0.0019%	0.0011%	9.1221%	0.1497%	2.7504%	0.0769%	0.0086%	0.0007%	0.0017%	0.0017%	0.1104%	0.0034%	87.4701%	0.2490%	0.0089%	0.0233%	0.0113%	0.0005%	0.0007%
1545	0.0092%	0.0019%	0.0011%	9.1221%	0.1497%	2.7504%	0.0769%	0.0086%	0.0007%	0.0017%	0.0017%	0.1104%	0.0034%	87.4701%	0.2490%	0.0089%	0.0233%	0.0113%	0.0005%	0.0007%
1599T	1.3556%	0.0631%	0.6612%	7.5556%	0.0693%	17.6265%	6.3286%	2.0993%	0.4416%	0.0492%	0.0492%	0.1222%	0.0085%	61.9782%	1.5566%	0.0126%	0.0246%	0.0039%	0.0077%	0.0356%
1600	1.2806%	0.0613%	0.5976%	7.6899%	0.0633%	17.7633%	6.3901%	2.0123%	0.4143%	0.0462%	0.0462%	0.2718%	0.0091%	62.1037%	1.2159%	0.0080%	0.0198%	0.0034%	0.0076%	0.0387%
1605	1.3469%	0.0623%	0.6446%	7.4853%	0.0772%	16.9859%	6.0901%	2.0660%	0.4204%	0.0479%	0.0479%	0.1840%	0.0096%	62.6143%	1.8791%	0.0163%	0.0248%	0.0045%	0.0095%	0.0314%

FLORIDA POWER & LIGHT COMPANY  
 AND SUBSIDIARIES (CONSOLIDATED)  
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**RETAIL COST OF SERVICE STUDY (WITH RSAM, MDS)  
 COS - INTERNAL ALLOCATION FACTORS  
 December 2022 - Test Year**

ALLOCATION FACTOR	CILC-ID	CILC-1G	CILC-1T	GS(T)-1	GSCU-1	GSD(T)-1	GSD(T)-1	GSD(T)-1	GSD(T)-2	GSD(T)-3	MET	OL-1	OS-2	RS(T)-1	SL-1	SL-1M	SL-2	SL-2M	SST-DST	SST-TST
1608	1.2352%	0.0590%	0.5495%	7.6886%	0.0645%	17.2214%	6.2297%	1.9472%	1.9472%	0.3829%	0.0467%	0.2580%	0.0084%	62.7278%	1.5026%	0.0087%	0.0195%	0.0037%	0.0097%	0.0369%
1611	1.4304%	0.0678%	0.0000%	7.2269%	0.0369%	20.0810%	7.6999%	2.2797%	2.2797%	0.0000%	0.0608%	0.0966%	0.0280%	60.3885%	0.4825%	0.0291%	0.0257%	0.0019%	0.0643%	0.0000%
1650T	1.2956%	0.0614%	0.6087%	7.6484%	0.0653%	17.6250%	6.3427%	2.0275%	2.0275%	0.4172%	0.0487%	0.2230%	0.0088%	62.1758%	1.3719%	0.0095%	0.0212%	0.0036%	0.0080%	0.0375%
1700T	1.4380%	0.0706%	0.4445%	7.3466%	0.0449%	18.9512%	5.2426%	1.3748%	1.3748%	0.1871%	0.0576%	0.1594%	0.0196%	62.6683%	1.7928%	0.0146%	0.0284%	0.0015%	0.0342%	0.1231%
1827	1.2467%	0.0595%	0.5584%	7.6818%	0.0639%	17.3469%	6.2785%	1.9649%	1.9649%	0.3889%	0.0471%	0.2577%	0.0084%	62.5621%	1.4564%	0.0087%	0.0195%	0.0036%	0.0095%	0.0375%
1850T	1.4870%	0.0735%	0.4154%	7.2606%	0.0400%	19.3625%	4.9771%	1.2235%	1.2235%	0.1354%	0.0603%	0.1343%	0.0225%	62.6956%	1.8790%	0.0162%	0.0307%	0.0010%	0.0405%	0.1451%
1900	1.4321%	0.0662%	0.7159%	7.4680%	0.0701%	18.1438%	6.5467%	2.2072%	2.2072%	0.4734%	0.0512%	0.1265%	0.0086%	61.1240%	1.4795%	0.0139%	0.0250%	0.0038%	0.0073%	0.0369%



FLORIDA POWER & LIGHT COMPANY  
AND SUBSIDIARIES (CONSOLIDATED)  
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**RETAIL COST OF SERVICE STUDY (WITH RSAM, MDS)  
COS - COMPOUND ALLOCATION FACTORS  
December 2022 - Test Year**

ALLOCATION FACTOR	CILC-ID	CILC-1G	CILC-1T	GS(T)-1	GSCU-1	GSD(T)-1	GSD(T)-1	GSD(T)-1	GSD(T)-2	GSD(T)-3	MET	OL-1	OS-2	RS(T)-1	SL-1	SL-1M	SL-2	SL-2M	SST-DST	SST-TST
W310	1.6232%	0.0761%	0.8688%	7.5392%	0.0407%	21.8300%	8.0328%	2.5647%	0.6074%	0.0603%	0.0057%	0.0057%	0.0052%	56.6370%	0.0286%	0.0022%	0.0221%	0.0013%	0.0006%	0.0542%
W320	1.6232%	0.0761%	0.8688%	7.5392%	0.0407%	21.8300%	8.0328%	2.5647%	0.6074%	0.0603%	0.0057%	0.0057%	0.0052%	56.6370%	0.0286%	0.0022%	0.0221%	0.0013%	0.0006%	0.0542%
W340	1.6232%	0.0761%	0.8688%	7.5392%	0.0407%	21.8300%	8.0328%	2.5647%	0.6074%	0.0603%	0.0057%	0.0057%	0.0052%	56.6370%	0.0286%	0.0022%	0.0221%	0.0013%	0.0006%	0.0542%
W355	1.5851%	0.0747%	0.8785%	7.5878%	0.0394%	21.6936%	7.9885%	2.5168%	0.6289%	0.0596%	0.0000%	0.0000%	0.0049%	56.8353%	0.0000%	0.0005%	0.0213%	0.0012%	0.0030%	0.0809%
W364	0.9030%	0.0479%	0.0000%	7.8741%	0.0756%	14.6231%	5.3600%	1.4352%	0.0000%	0.0321%	0.2577%	0.0153%	0.0153%	68.9551%	0.3398%	0.0236%	0.0181%	0.0054%	0.0339%	0.0000%
W365	0.3970%	0.0205%	0.0000%	8.6859%	0.1281%	7.0172%	2.2637%	0.6295%	0.0000%	0.0157%	0.5997%	0.0088%	0.0088%	80.0435%	0.1406%	0.0160%	0.0075%	0.0101%	0.0164%	0.0000%
W366	0.3450%	0.0174%	0.0000%	8.7752%	0.1339%	6.1586%	1.9179%	0.5468%	0.0000%	0.0143%	0.6442%	0.0083%	0.0083%	81.2733%	0.1181%	0.0151%	0.0063%	0.0106%	0.0149%	0.0000%
W367	0.4081%	0.0207%	0.0000%	8.6753%	0.1276%	7.0753%	2.2927%	0.6474%	0.0000%	0.0165%	0.6163%	0.0093%	0.0093%	79.9177%	0.1421%	0.0160%	0.0076%	0.0100%	0.0173%	0.0000%
W368	0.3859%	0.0272%	0.0000%	7.7702%	0.0877%	9.1211%	2.8270%	0.6123%	0.0000%	0.0061%	0.0369%	0.0028%	0.0028%	78.9104%	0.1754%	0.0149%	0.0088%	0.0067%	0.0065%	0.0000%
W500	1.9402%	0.0876%	1.1051%	7.0495%	0.0525%	22.8230%	8.3462%	2.9587%	0.7203%	0.0661%	0.0554%	0.0072%	0.0072%	54.4113%	0.2766%	0.0164%	0.0285%	0.0021%	0.0010%	0.0528%
W502	1.9125%	0.0866%	1.0845%	7.0922%	0.0514%	22.7362%	8.3188%	2.9243%	0.7104%	0.0656%	0.0510%	0.0070%	0.0070%	54.6057%	0.2549%	0.0151%	0.0279%	0.0021%	0.0009%	0.0529%
W505	1.7999%	0.0825%	1.0005%	7.2662%	0.0473%	22.3835%	8.2075%	2.7843%	0.6703%	0.0635%	0.0334%	0.0063%	0.0063%	55.3965%	0.1668%	0.0101%	0.0256%	0.0017%	0.0008%	0.0534%
W510	1.9717%	0.0887%	1.1287%	7.0007%	0.0536%	22.9219%	8.3774%	2.9979%	0.7315%	0.0666%	0.0603%	0.0074%	0.0074%	54.1895%	0.3013%	0.0178%	0.0291%	0.0022%	0.0010%	0.0526%
W517	1.7915%	0.0822%	0.9943%	7.2791%	0.0470%	22.3574%	8.1992%	2.7739%	0.6673%	0.0634%	0.0321%	0.0062%	0.0062%	55.4549%	0.1603%	0.0097%	0.0255%	0.0017%	0.0008%	0.0535%
W519	1.8582%	0.0846%	1.0440%	7.1761%	0.0494%	22.5662%	8.2652%	2.8568%	0.6911%	0.0646%	0.0425%	0.0067%	0.0067%	54.9867%	0.2124%	0.0127%	0.0268%	0.0019%	0.0009%	0.0531%
W520	1.6531%	0.0771%	0.8911%	7.4930%	0.0418%	21.9236%	8.0623%	2.6018%	0.6180%	0.0609%	0.0104%	0.0054%	0.0054%	56.4273%	0.0519%	0.0035%	0.0227%	0.0013%	0.0006%	0.0541%
W523	2.0602%	0.0919%	1.1946%	6.8641%	0.0569%	23.1989%	8.4649%	3.1078%	0.7630%	0.0682%	0.0742%	0.0079%	0.0079%	53.5886%	0.3705%	0.0217%	0.0309%	0.0025%	0.0011%	0.0522%
W528	2.0505%	0.0916%	1.1874%	6.8790%	0.0565%	23.1686%	8.4553%	3.0958%	0.7596%	0.0681%	0.0727%	0.0079%	0.0079%	53.6364%	0.3629%	0.0213%	0.0307%	0.0024%	0.0011%	0.0523%
W546	1.8198%	0.0832%	1.0154%	7.2354%	0.0480%	22.4460%	8.2272%	2.8091%	0.6774%	0.0639%	0.0365%	0.0064%	0.0064%	55.2563%	0.1824%	0.0110%	0.0260%	0.0018%	0.0008%	0.0533%
W548	1.8559%	0.0845%	1.0423%	7.1797%	0.0493%	22.5590%	8.2629%	2.8539%	0.6902%	0.0645%	0.0422%	0.0066%	0.0066%	55.0030%	0.2106%	0.0126%	0.0268%	0.0019%	0.0009%	0.0532%
W551	1.8555%	0.0845%	1.0420%	7.1802%	0.0493%	22.5578%	8.2625%	2.8535%	0.6901%	0.0645%	0.0421%	0.0066%	0.0066%	55.0055%	0.2103%	0.0126%	0.0268%	0.0019%	0.0009%	0.0532%
W583-93	1.3066%	0.0649%	0.0000%	7.3373%	0.0426%	19.3155%	7.3361%	2.0809%	0.0000%	0.0517%	0.0926%	0.0238%	0.0238%	61.7751%	0.4625%	0.0283%	0.0246%	0.0024%	0.0547%	0.0000%
W584-94	1.1401%	0.0568%	0.0000%	7.5945%	0.0585%	17.0608%	6.4056%	1.8151%	0.0000%	0.0451%	0.0808%	0.0208%	0.0208%	65.2194%	0.4035%	0.0261%	0.0215%	0.0039%	0.0477%	0.0000%



**RETAIL COST OF SERVICE STUDY (WITH RSAM, MDS)  
 COS - INTERNAL ALLOCATION FACTORS  
 December 2022 - Test Year**

ALLOCATION FACTOR	CILC-ID	CILC-1G	CILC-1T	GS(T)-1	GSCU-1	GSD(T)-1	GSD(T)-1	GSD(T)-1	GSD(T)-2	GSD(T)-3	MET	OL-1	OS-2	RS(T)-1	SL-1	SL-1M	SL-2	SL-2M	SST-DST	SST-TST
1300	1.4321%	0.0662%	0.7159%	7.4680%	0.0701%	18.1438%	6.5467%	2.2072%	2.5647%	0.4734%	0.0512%	0.1265%	0.0086%	61.1240%	1.4795%	0.0139%	0.0250%	0.0038%	0.0073%	0.0369%
1310	1.6232%	0.0761%	0.8688%	7.5392%	0.0407%	21.8300%	8.0328%	2.5647%	0.6074%	0.6074%	0.0603%	0.0057%	0.0052%	56.6370%	0.0286%	0.0022%	0.0221%	0.0013%	0.0006%	0.0542%
1320	1.6232%	0.0761%	0.8688%	7.5392%	0.0407%	21.8300%	8.0328%	2.5647%	0.6074%	0.6074%	0.0603%	0.0057%	0.0052%	56.6370%	0.0286%	0.0022%	0.0221%	0.0013%	0.0006%	0.0542%
1330	1.6232%	0.0761%	0.8688%	7.5392%	0.0407%	21.8300%	8.0328%	2.5647%	0.6074%	0.6074%	0.0603%	0.0057%	0.0052%	56.6370%	0.0286%	0.0022%	0.0221%	0.0013%	0.0006%	0.0542%
1345T	1.6232%	0.0761%	0.8688%	7.5392%	0.0407%	21.8300%	8.0328%	2.5647%	0.6074%	0.6074%	0.0603%	0.0057%	0.0052%	56.6370%	0.0286%	0.0022%	0.0221%	0.0013%	0.0006%	0.0542%
1350	1.5877%	0.0748%	0.8778%	7.5845%	0.0395%	21.7030%	7.9916%	2.5201%	0.6274%	0.0000%	0.0321%	0.2577%	0.0153%	56.8216%	0.0200%	0.0007%	0.0214%	0.0012%	0.0028%	0.0791%
1364	0.9030%	0.0479%	0.0000%	7.8741%	0.0756%	14.6231%	5.3600%	1.4352%	0.0000%	0.0000%	0.0321%	0.2577%	0.0153%	68.9551%	0.3398%	0.0236%	0.0181%	0.0054%	0.0339%	0.0000%
1365	0.3970%	0.0205%	0.0000%	8.6859%	0.1281%	7.0172%	2.2637%	0.6295%	0.0000%	0.0000%	0.0157%	0.5997%	0.0088%	80.0435%	0.1406%	0.0160%	0.0075%	0.0101%	0.0164%	0.0000%
1365T	0.6289%	0.0331%	0.0000%	8.3137%	0.1040%	10.5039%	3.6831%	0.9988%	0.0000%	0.0000%	0.0232%	0.4429%	0.0118%	74.9604%	0.2319%	0.0195%	0.0124%	0.0079%	0.0244%	0.0000%
1366	0.3450%	0.0174%	0.0000%	8.7752%	0.1339%	6.1586%	1.9179%	0.5468%	0.0000%	0.0000%	0.0143%	0.6442%	0.0083%	81.2733%	0.1181%	0.0151%	0.0063%	0.0106%	0.0149%	0.0000%
1367	0.4081%	0.0207%	0.0000%	8.6753%	0.1276%	7.0753%	2.2927%	0.6474%	0.0000%	0.0000%	0.0165%	0.6163%	0.0093%	79.9177%	0.1421%	0.0160%	0.0076%	0.0100%	0.0173%	0.0000%
1367T	0.3864%	0.0196%	0.0000%	8.7097%	0.1298%	6.7598%	2.1637%	0.6128%	0.0000%	0.0000%	0.0158%	0.6259%	0.0089%	80.3842%	0.1339%	0.0157%	0.0071%	0.0102%	0.0165%	0.0000%
1370	0.3004%	0.0312%	0.0631%	10.5204%	0.1819%	9.2425%	0.6929%	0.2664%	0.0214%	0.0948%	0.0000%	0.0000%	0.0936%	78.4412%	0.0000%	0.0056%	0.0000%	0.0083%	0.0130%	0.0233%
1374	0.6777%	0.0355%	0.0000%	7.1185%	0.0740%	11.1276%	3.9423%	1.0785%	0.0000%	0.0000%	0.0251%	1.1849%	0.0116%	66.3215%	8.3513%	0.0181%	0.0194%	0.0055%	0.0265%	0.0000%
1375T	0.5839%	0.0305%	0.0000%	7.9304%	0.0986%	9.7558%	3.3746%	0.9280%	0.0000%	0.0000%	0.0220%	0.7958%	0.0110%	72.8764%	3.5305%	0.0179%	0.0138%	0.0075%	0.0231%	0.0000%
1378T	0.5728%	0.0305%	0.0025%	8.0316%	0.1019%	9.7358%	3.2698%	0.9021%	0.0008%	0.0008%	0.0248%	0.7647%	0.0142%	73.0938%	3.3926%	0.0174%	0.0133%	0.0076%	0.0227%	0.0009%
1379T	0.8432%	0.0423%	0.2356%	7.9125%	0.0853%	12.9233%	4.5275%	1.3331%	0.1677%	0.0341%	0.0341%	0.5611%	0.0117%	68.7596%	2.4895%	0.0130%	0.0154%	0.0059%	0.0174%	0.0217%
1389	1.4321%	0.0662%	0.7159%	7.4680%	0.0701%	18.1438%	6.5467%	2.2072%	0.4734%	0.0512%	0.1265%	0.0086%	0.0086%	61.1240%	1.4795%	0.0139%	0.0250%	0.0038%	0.0073%	0.0369%
1399T	1.2134%	0.0582%	0.5364%	7.7246%	0.0653%	17.0532%	6.1505%	1.9141%	0.3747%	0.0464%	0.0464%	0.2965%	0.0087%	63.1039%	1.3766%	0.0084%	0.0189%	0.0038%	0.0096%	0.0366%
1400	1.1813%	0.0570%	0.5272%	7.8006%	0.0694%	16.6749%	5.9473%	1.8569%	0.3664%	0.0462%	0.0462%	0.4002%	0.0099%	64.0490%	0.9388%	0.0086%	0.0181%	0.0040%	0.0089%	0.0353%
1409T	1.2228%	0.0586%	0.5390%	7.7025%	0.0641%	17.1633%	6.2097%	1.9308%	0.3771%	0.0464%	0.0464%	0.2663%	0.0084%	62.8289%	1.5041%	0.0084%	0.0191%	0.0037%	0.0098%	0.0369%
1410	1.5874%	0.0744%	0.7790%	7.5096%	0.0426%	21.3698%	7.8819%	2.5066%	0.5438%	0.0596%	0.0229%	0.0229%	0.0075%	57.3469%	0.1813%	0.0054%	0.0226%	0.0015%	0.0071%	0.0503%
1415	1.3680%	0.0646%	0.6666%	7.6099%	0.0585%	18.5965%	6.7724%	2.1526%	0.4631%	0.0506%	0.0506%	0.1861%	0.0070%	60.8804%	1.0392%	0.0076%	0.0210%	0.0031%	0.0071%	0.0458%
1420	2.0611%	0.0920%	1.1953%	6.8625%	0.0569%	23.2020%	8.4659%	3.1091%	0.7633%	0.0682%	0.0682%	0.0743%	0.0080%	53.5616%	0.3712%	0.0218%	0.0309%	0.0025%	0.0011%	0.0522%
1425	1.3261%	0.0625%	0.6273%	7.6086%	0.0662%	17.7520%	6.4177%	2.7022%	0.4272%	0.0492%	0.0492%	0.2333%	0.0086%	61.9328%	1.3367%	0.0105%	0.0213%	0.0037%	0.0083%	0.0379%
1439T	1.2468%	0.0595%	0.5585%	7.6819%	0.0639%	17.3464%	5.9778%	1.9650%	0.3889%	0.0471%	0.0471%	0.2577%	0.0084%	62.5621%	1.4563%	0.0087%	0.0195%	0.0036%	0.0095%	0.0375%
1440	1.3756%	0.0664%	0.5419%	7.5213%	0.0565%	18.4001%	5.9174%	1.7564%	0.3177%	0.0534%	0.0534%	0.1895%	0.0038%	62.0747%	1.5793%	0.0120%	0.0247%	0.0027%	0.0200%	0.0768%
1450	1.0041%	0.0031%	0.0149%	6.8848%	0.0339%	4.1907%	0.6178%	0.0833%	0.0401%	0.0003%	0.0003%	0.5862%	0.0003%	87.3336%	0.1006%	0.0001%	0.0014%	0.0001%	0.0012%	0.0038%
1475T	1.3594%	0.0656%	0.5352%	7.5132%	0.0562%	18.2192%	5.8499%	1.7351%	0.3141%	0.0527%	0.0527%	0.1945%	0.0136%	62.3965%	1.5605%	0.0118%	0.0244%	0.0027%	0.0197%	0.0758%
1500	1.4735%	0.0684%	0.7190%	7.4184%	0.0622%	18.9294%	6.8761%	2.2824%	0.4803%	0.0533%	0.0533%	0.1233%	0.0090%	59.7457%	1.6710%	0.0129%	0.0248%	0.0033%	0.0084%	0.0387%
1540	0.0092%	0.0019%	0.0011%	9.1221%	0.1497%	2.7504%	0.0769%	0.0086%	0.0007%	0.0017%	0.0017%	0.1104%	0.0034%	87.4701%	0.2490%	0.0089%	0.0233%	0.0113%	0.0005%	0.0007%
1545	0.0092%	0.0019%	0.0011%	9.1221%	0.1497%	2.7504%	0.0769%	0.0086%	0.0007%	0.0017%	0.0017%	0.1104%	0.0034%	87.4701%	0.2490%	0.0089%	0.0233%	0.0113%	0.0005%	0.0007%
1599T	1.3556%	0.0631%	0.6612%	7.5556%	0.0693%	17.6265%	6.3286%	2.0993%	0.4416%	0.0492%	0.0492%	0.1222%	0.0085%	61.9782%	1.5566%	0.0126%	0.0246%	0.0039%	0.0077%	0.0356%
1600	1.2806%	0.0613%	0.5976%	7.6899%	0.0633%	17.7633%	6.3901%	2.0123%	0.4143%	0.0462%	0.0462%	0.2718%	0.0091%	62.1037%	1.2159%	0.0080%	0.0198%	0.0034%	0.0076%	0.0387%
1605	1.3469%	0.0623%	0.6446%	7.4853%	0.0772%	16.9859%	6.0901%	2.0660%	0.4204%	0.0479%	0.0479%	0.1840%	0.0096%	62.6143%	1.8791%	0.0163%	0.0248%	0.0045%	0.0095%	0.0314%

**RETAIL COST OF SERVICE STUDY (WITH RSAM, MDS)  
 COS - INTERNAL ALLOCATION FACTORS  
 December 2022 - Test Year**

ALLOCATION FACTOR	CILC-ID	CILC-1G	CILC-1T	GS(T)-1	GSCU-1	GSD(T)-1	GSD(T)-1	GSD(T)-1	GSD(T)-2	GSD(T)-3	MET	OL-1	OS-2	RS(T)-1	SL-1	SL-1M	SL-2	SL-2M	SST-DST	SST-TST
1608	1.2352%	0.0590%	0.5495%	7.6886%	0.0645%	17.2214%	6.2297%	1.9472%	1.9472%	0.3829%	0.0467%	0.2580%	0.0084%	62.7278%	1.5026%	0.0087%	0.0195%	0.0037%	0.0097%	0.0369%
1611	1.4304%	0.0678%	0.0000%	7.2269%	0.0369%	20.0810%	7.6999%	2.2797%	2.2797%	0.0000%	0.0608%	0.0966%	0.0280%	60.3885%	0.4825%	0.0291%	0.0257%	0.0019%	0.0643%	0.0000%
1650T	1.2956%	0.0614%	0.6087%	7.6484%	0.0653%	17.6250%	6.3427%	2.0275%	2.0275%	0.4172%	0.0487%	0.2230%	0.0088%	62.1758%	1.3719%	0.0095%	0.0212%	0.0036%	0.0080%	0.0375%
1700T	1.4380%	0.0706%	0.4445%	7.3466%	0.0449%	18.9512%	5.2426%	1.3748%	1.3748%	0.1871%	0.0576%	0.1594%	0.0196%	62.6683%	1.7928%	0.0146%	0.0284%	0.0015%	0.0342%	0.1231%
1827	1.2467%	0.0595%	0.5584%	7.6818%	0.0639%	17.3469%	6.2785%	1.9649%	1.9649%	0.3889%	0.0471%	0.2577%	0.0084%	62.5621%	1.4564%	0.0087%	0.0195%	0.0036%	0.0095%	0.0375%
1850T	1.4870%	0.0735%	0.4154%	7.2606%	0.0400%	19.3625%	4.9771%	1.2235%	1.2235%	0.1354%	0.0603%	0.1343%	0.0225%	62.6956%	1.8790%	0.0162%	0.0307%	0.0010%	0.0405%	0.1451%
1900	1.4321%	0.0662%	0.7159%	7.4680%	0.0701%	18.1438%	6.5467%	2.2072%	2.2072%	0.4734%	0.0512%	0.1265%	0.0086%	61.1240%	1.4795%	0.0139%	0.0250%	0.0038%	0.0073%	0.0369%

**JURISDICTIONAL SEPARATION AND RETAIL COST OF SERVICE STUDY**  
**ASSIGNED ALLOCATORS (WITH RSAM, MDS)**  
 December 2022 - Test Year

COSID	Assigned Separation Allocator	Assigned Retail COS Allocator
BAL001000 - PLT IN SERV - INTANGIBLE	I900	I900
BAL001098 - PLT IN SERV - INTANGIBLE ARO	I900	I900
BAL001100 - PLT IN SERV - STEAM	BLENDED	W310
BAL001200 - PLT IN SERV - NUCLEAR - TURKEY PT	E102NS	W320
BAL001220 - PLT IN SERV - NUCLEAR - ST LUCIE 1	E102NS	W320
BAL001250 - PLT IN SERV - NUCLEAR - ST LUCIE COM	E102NS	W320
BAL001270 - PLT IN SERV - NUCLEAR - ST LUCIE 2	E102NS	W320
BAL001300 - PLT IN SERV - OTH PRODUCTION	BLENDED	W340
BAL001400 - PLT IN SERV - TRANSMISSION	E101	W355
BAL001401 - PLT IN SERV - TRANSMISSION - GSU	BLENDED	I345T
BAL001402 - PLT IN SERV - TRANSMISSION - OTHER	E106	W355
BAL001510 - PLT IN SERV - DIST 360 - LAND	E104	E104
BAL001511 - PLT IN SERV - DIST 361 - STRUCTURES	E104	E104
BAL001512 - PLT IN SERV - DIST 362 - STATION EQ	E104	E104
BAL001513 - PLT IN SERV - DIST 363 - STOR BATT EQUIP	E104	E104
BAL001514 - PLT IN SERV - DIST 364 - POL, TWR & FIX	E104	W364
BAL001515 - PLT IN SERV - DIST 365 - OH COND & DEV	E104	W365
BAL001516 - PLT IN SERV - DIST 366 - UG CONDUIT	E104	W366
BAL001517 - PLT IN SERV - DIST 367 - UG COND & DEV	E104	W367
BAL001518 - PLT IN SERV - DIST 368 - TRANSF	E109	W368
BAL001519 - PLT IN SERV - DIST 369 - SERVICES	E303	E303
BAL001520 - PLT IN SERV - DIST 370 - METERS	E325	E325
BAL001521 - PLT IN SERV - DIST 371 - INSTAL ON CP	E509	E509
BAL001523 - PLT IN SERV - DIST 373 - S LGT & TFC SIG	E508	E508
BAL001524 - ACQUISITION ADJUSTMENT VERO	E104	I378T
BAL001600 - PLT IN SERV - GEN PLT - TRANSPORT	I900	I900
BAL001710 - PLT IN SERV - GEN PLT - STRUCTURES	I900	I900
BAL001720 - PLT IN SERV - GEN PLT - OTHER	I900	I900
BAL001800 - PLT IN SERV - ACQ ADJ SCHERER 4	E107	W310
BAL001900 - PROPERTY UNDER CAPITAL LEASES	I900	I900
BAL005300 - PLT FUTURE USE - OTH PRODUCTION	BLENDED	W340
BAL005400 - PLT FUTURE USE - TRANSMISSION	I350	W355
BAL005500 - PLT FUTURE USE - DISTRIBUTION	E104	E104
BAL005700 - PLT FUTURE USE - GENERAL	I900	I900
BAL007000 - CWIP - INTANGIBLE PLANT	I900	I900
BAL007100 - CWIP - STEAM	BLENDED	W310
BAL007200 - CWIP - NUCLEAR RECOVERY	E102NS	W320
BAL007300 - CWIP - OTHER PRODUCTION - GT	BLENDED	W340
BAL007400 - CWIP - TRANSMISSION	I350	W355
BAL007500 - CWIP - DISTRIBUTION	I375T	I375T
BAL007600 - CWIP - GENERAL - TRANSPORT EQ	I900	I900
BAL008000 - ACC PRV DEPR - INTANGIBLE	I900	I900
BAL008001 - ACC PRV DEPR - INTANGIBLE ARO	I900	I900
BAL008075 - ACC PRV DEPR - ITC INTEREST SYNCHRONIZATION	I900	I900
BAL008100 - ACC PRV DEPR - STEAM	BLENDED	W310
BAL008101 - ACC PRV DEPR & AMORT - STEAM 2016 FLOWBACK	E106	W310
BAL008155 - ACC PRV DEPR - FOSSIL DECOM	BLENDED	W310
BAL008200 - ACC PRV DEPR - TURKEY POINT	E102NS	W320
BAL008220 - ACC PRV DEPR - ST LUCIE 1	E102NS	W320
BAL008250 - ACC PRV DEPR - ST LUCIE COM	E102NS	W320
BAL008270 - ACC PRV DEPR - ST LUCIE 2	E102NS	W320
BAL008288 - ACC PROV DEPR & AMORT - NUCLEAR 2016 FLOWBACK	E106	W320
BAL008300 - ACC PRV DEPR - OTH PRODUCTION	BLENDED	W340
BAL008301 - ACC DEPR & AMORT - OTHER 2016 FLOWBACK	E106	W340
BAL008350 - ACC PRV DEPR - DISMANTLEMENT - OTHER	BLENDED	W340
BAL008400 - ACC PRV DEPR - TRANSMISSION	E101	W355
BAL008401 - ACC PRV DEPR - TRANSMISSION - GSU	BLENDED	I345T
BAL008402 - ACC PRV DEPR - TRANSMISSION - OTHER	E106	W355
BAL008404 - ACC PROV DEPR & AMORT - TRANS 2016 FLOWBACK	E106	I350
BAL008510 - ACC PRV DEPR - DIST 360 - LAND	E104	E104
BAL008511 - ACC PRV DEPR - DIST 361 - STRUCTURES	E104	E104
BAL008512 - ACC PRV DEPR - DIST 362 - STATION EQ	E104	E104

COSID	Assigned Separation Allocator	Assigned Retail COS Allocator
BAL008513 - ACC PRV DEPR - DIST 363 - STOR BATT EQUIP	E104	E104
BAL008514 - ACC PRV DEPR - DIST 364 - POL, TWR & FIX	E104	W364
BAL008515 - ACC PRV DEPR - DIST 365 - OH COND & DEV	E104	W365
BAL008516 - ACC PRV DEPR - DIST 366 - UG CONDUIT	E104	W366
BAL008517 - ACC PRV DEPR - DIST 367 - UG COND & DEV	E104	W367
BAL008518 - ACC PRV DEPR - DIST 368 - TRANSF	E109	W368
BAL008519 - ACC PRV DEPR - DIST 369 - SERVICES	E303	E303
BAL008520 - ACC PRV DEPR - DIST 370 - METERS	E325	E325
BAL008521 - ACC PRV DEPR - DIST 371 - INSTAL ON CP	E509	E509
BAL008523 - ACC PRV DEPR - DIST 373 - S LGT & TFC SIG	E508	E508
BAL008588 - ACC PROV DEPR & AMORT - DISTRIBUTION 2016 FLOWBACK	E104	I375T
BAL008590 - ACC PRV DEPR - VERO AMORT ELECT PLANT	E104	I378T
BAL008600 - ACC PRV DEPR - GEN PLT - TRANSP EQ	I900	I900
BAL008710 - ACC PRV DEPR - GEN PLT - STRUCTURES	I900	I900
BAL008711 - ACC PROV DEPR & AMORT - GENERAL 2016 FLOWBACK	E109	I900
BAL008720 - ACC PRV DEPR - GEN PLT - OTHER	I900	I900
BAL008900 - ACC PRV DEPR - PROP UND CAPT LEASES	I900	I900
BAL009150 - ACC PRV DEPR - NUCLEAR DECOMM RESV	E102NS	W320
BAL009171 - ACC PRV DEPR - DECOMM RESV - ARO CONTRA	I900	I900
BAL009180 - ACC PRV DEPR - AMORT ELECT PLANT	E107	W310
BAL020100 - NUCLEAR FUEL IN PROCESS	E201	E201
BAL020300 - NUCLEAR FUEL ASSEMBLIES IN REACTOR	E201	E201
BAL020400 - SPENT NUCLEAR FUEL	E201	E201
BAL020500 - ACCUM PRV FOR AMORT OF NUCLEAR FUEL ASSEMBLIES	E201	E201
BAL182408 - OPERATING LEASES - REG ASSET	E102NS	I599T
BAL231000 - CASH	I599T	I599T
BAL234000 - OTHER SPECIAL DEPOSITS	I599T	I599T
BAL235000 - WORKING FUNDS	I599T	I599T
BAL242000 - CUSTOMER ACCOUNTS RECEIVABLE	E206	I599T
BAL243100 - OTH ACCTS REC - MISC	I599T	I599T
BAL243210 - OTH ACCTS REC - EMPLOYEE LOAN	I900	I900
BAL244000 - ACCUM PRV FR UNCOLLECTIBLE ACCTS	E206	E205
BAL245000 - NOTES RECEIV FROM ASSOC COMPANIES	I599T	I599T
BAL246000 - ACCTS RECEIV FROM ASSOC COMPANIES	I599T	I599T
BAL251000 - FUEL STOCK	E202NS	E201
BAL254100 - PLANT MATERIALS & OPERATING SUPPLIES	I399T	I399T
BAL258000 - ALLOWANCE INVENTORY	I399T	I399T
BAL263000 - STORES EXPENSE	I399T	I399T
BAL265100 - PREPAYMENTS - GENERAL	I599T	I599T
BAL265600 - PREPAYMENTS - INTEREST PAPER & DEBT	I399T	I399T
BAL271000 - INTEREST AND DIVIDENDS RECEIVABLE	I599T	I599T
BAL272000 - RENTS RECEIVABLE	I599T	I599T
BAL273200 - ACCRUED UTILITY REVENUES - FPSC	E206	I599T
BAL274100 - MISC CUR & ACC ASSTS - JOB ACCT OTHER	I599T	I599T
BAL382200 - UNRECOVERED PLANT & REGULATORY COSTS	I599T	I599T
BAL382210 - OTH REG ASSETS - VERO BEACH	I599T	I599T
BAL382212 - OTH REG ASSETS - SCHERER UNIT 4 SHUTDOWN PAYMENT	E102NS	I599T
BAL382301 - OTH REG ASSETS - OTHER	I599T	I599T
BAL382341 - OTH REG ASSETS - ARO ASSETS	I900	I900
BAL382385 - OTH REG ASSETS - NUCLEAR MAINT RESERVE	E102NS	W320
BAL383000 - PRELIM SURVEY & INVEST CHARG & R/W	I599T	I599T
BAL384000 - CLEARING ACCOUNTS - OTHER	I599T	I599T
BAL386100 - MISC DEF DEB - OTHER	I599T	I599T
BAL386102 - MISC DEF DEB - FIN 48 - INTEREST REC	I599T	I599T
BAL386121 - MISC DEF DEB - SPC FUNDS - SFAS 158 - LIFE	I599T	I599T
BAL386180 - MISC DEF DEB - STORM MAINTENANCE	I399T	I399T
BAL386181 - MISC DEF DEB - STORM MAINT - OFFSET	I399T	I399T
BAL386190 - MISC DEF DEB - DEF PENSION DEBIT	I900	I900
BAL386417 - MISC DEF DEB - 2021 RATE CASE	E106	I599T
BAL387000 - DEF LOSSES FROM DISP OF UTILITY PLT	I599T	I599T
BAL388000 - RESEARCH, DEVELOPMENT & DEMONSTRATION EXPENDITURES	I599T	I599T
BAL628100 - ACCUM PRV FOR PROP INSUR	E206	I399T
BAL628200 - ACCUM PRV INJURIES & DAMAGES - WORKERS COMPENSATION	I900	I900
BAL628370 - ACC PRV PEN/BENFS-POST RETIREMENT BENEFITS	I900	I900
BAL628410 - ACC MISC OPER PRV - MISC OPER RESERV	I599T	I599T
BAL628430 - ACC MISC OPER PRV - DEF COMPENSAT	I900	I900
BAL628440 - ACC PROV PENS & BENEFITS - SFAS 158	I900	I900
BAL730000 - OTHER NON CURRENT LIABILITY - ARO LIABILITY	I900	I900

COSID	Assigned Separation Allocator	Assigned Retail COS Allocator
BAL732100 - ACCTS PAY - GENERAL	I599T	I599T
BAL733100 - NOTES PAYABLE - ASSOC COMPANIES	I599T	I599T
BAL734100 - ACCTS PAYABLE - ASSOC COMPANIES	I599T	I599T
BAL735600 - CUSTOMER DEPOSITS - NON-ELECTRIC	I599T	I599T
BAL735998 - CUSTOMER DEPOSITS - MARGIN CALL COLLATERAL	I599T	I599T
BAL736100 - TAXES ACCRUED - FEDERAL INCOME TAXES	I599T	I599T
BAL736110 - TAXES ACCRUED - STATE INCOME TAXES	I599T	I599T
BAL736205 - TAXES ACCRUED - PERSONAL PROPERTY	I409T	I409T
BAL736210 - TAXES ACCRUED - REVENUE TAXES	E206	I599T
BAL736245 - TAXES ACCRUED - OTHER	I599T	I599T
BAL737000 - INTEREST ACCR ON LONG - TERM DEBT	I599T	I599T
BAL737200 - INTEREST ACCR ON CUST DEPOSITS	E206	I599T
BAL741100 - TAX COLLECTIONS PAYABLE	I599T	I599T
BAL742100 - MISC CURR & ACC LIAB - OTHER	I599T	I599T
BAL742101 - MISC CURR & ACC LIAB - STORM LIABILITIES	I399T	I399T
BAL742600 - MISC CURR & ACC LIAB - JOBBING ACCOUNTS ADVANCED	I599T	I599T
BAL742800 - MISC CURR & ACC LIAB - POLE ATTACH RNT	E104	W364
BAL742801 - MISC CURR & ACC LIAB - POLE ATTCH RENT - PHONE	E104	W364
BAL744000 - MISC CURRENT LIAB - DERIVATIVES	E201	E201
BAL852000 - CUSTOMER ADVANCES FOR CONSTRUCT	I599T	I599T
BAL853113 - OTH DEF CREDITS - INC TAX PAY - FIN48	I599T	I599T
BAL853200 - OTH DEF CREDITS - OTHER	I599T	I599T
BAL853201 - OTH DEF CREDITS - DEFERRED TRANSMISSION	E101	W355
BAL853250 - OTH DEF CREDITS - DEF SJRPP INT	E107	I310
BAL854143 - OTH REG LIAB - ARO LIABILITY	I900	I599T
BAL854304 - OTH REG LIAB - TAX AUDIT REFUND INT	I599T	I599T
BAL854306 - OTH REG LIAB - DEF GAIN LAND SALES	I599T	I599T
BAL854314 - OTH REG LIAB - INTEREST INCOME - FIN 48	I599T	I599T
BAL854325 - OTH REG LIAB - NUCLEAR COST RECOVERY	E106	I320
BAL854340 - OTH REG LIAB - BASE	E106	W320
BAL854600 - OTH REG LIAB - OVERRECOV ECCR REVS	E206	I599T
BAL854610 - OTH REG LIAB - OVERRECOV FUEL REVS FPSC	E206	I599T
BAL854620 - OTH REG LIAB - OVERRECOV CAPACITY REVS	E106	I599T
BAL854640 - OTH REG LIAB - OVERRECOV ECRC REVS	E206	I599T
BAL854X46 - OTH REG LIAB - OVERRECOVERD SPPC REVENUES	E206	I599T
BAL856100 - DEF GAINS FUTURE USE	I599T	I599T
INC040420 - CILC INCENTIVES OFFSET	E206	E402
INC047215 - INTERCHANGE SALES NON RECOVERABLE	E107	E101
INC050400 - FIELD COLLECTION LATE PAYMENT CHARGES	E206	E311
INC051050 - MISC SERV REVS - CURRENT DIVERSION PENALTY	E206	E316
INC051060 - MISC SERV REVS - OTHER BILLINGS	E206	E356
INC054000 - RENT FROM ELECTRIC PROPERTY - GENERAL	I900	I900
INC054100 - RENT FROM ELECTRIC PROPERTY - FUT USE & PLT IN SERV & STORAGE TANKS	I900	I900
INC054400 - RENT FROM ELECTRIC PROPERTY - POLE ATTACHMENTS	E104	W364
INC056130 - OTH ELECTRIC REVENUES - TRANSMISSION	E101	E101
INC056213 - OTH ELECTRIC REVENUES - TRANS. SERVICE DEMAND (SHORT-TERM FIRM & NON	E101	E101
INC056222 - OTH ELECTRIC REVENUES - ANCILLARY SERVICES (REACTIVE & VOLTAGE CNTL	I345T	I345T
INC056224 - OTH ELECTRIC REVENUES - ANCILLARY SERVICES (REG, SPINNING & SUPPLEME	I310	I310
INC056249 - OTH ELECTRIC REVENUES - WHOLESALE DISTRIBUTION WHEELING	E104	I375T
INC056400 - OTH ELECTRIC REVENUES - USE CHARGE RECOVERIES PSL 2	E107	I320
INC056700 - OTH ELECTRIC REVENUES - MISC	E401	I599T
INC100000 - STEAM O&M - OPERATION SUPERV & ENG	BLENDED	W500
INC102000 - STEAM O&M - STEAM EXPENSES	BLENDED	W502
INC105000 - STEAM O&M - ELECTRIC EXPENSES	BLENDED	W505
INC106000 - STEAM O&M - MISC STEAM EXP	BLENDED	E106
INC110000 - STEAM O&M - MAINT SUPERV & ENG	BLENDED	W510
INC111000 - STEAM O&M - MAINT OF STRUCTURES	BLENDED	E106
INC112000 - STEAM O&M - MAINT OF BOILER PLANT	BLENDED	E201
INC113000 - STEAM O&M - MAINT OF ELECTRIC PLANT	BLENDED	E201
INC114000 - STEAM O&M - MAINT OF MISC STEAM PLT	BLENDED	E201
INC117000 - NUCLEAR O&M - OPERAT SUPERV & ENG	BLENDED	W517
INC119000 - NUCLEAR O&M - COOLANTS AND WATER	BLENDED	W519
INC120000 - NUCLEAR O&M - STEAM EXPENSES	BLENDED	W520
INC123000 - NUCLEAR O&M - ELECTRIC EXPENSES	BLENDED	W523
INC124000 - NUCLEAR O&M - MISC NUCLEAR PWR EXP	BLENDED	E106
INC125000 - NUCLEAR O&M - RENTS	E102NS	W320
INC128000 - NUCLEAR O&M - MAINT SUPERV & ENG	BLENDED	W528
INC129000 - NUCLEAR O&M - MAINT OF STRUCTURES	BLENDED	E106

COSID	Assigned Separation Allocator	Assigned Retail COS Allocator
INC130000 - NUCLEAR O&M - MAINT OF REACTOR PLANT	BLENDDED	E201
INC131000 - NUCLEAR O&M - MAINT OF ELECTRIC PLANT	BLENDDED	E201
INC132000 - NUCLEAR O&M - MAINT OF MISC NUCL PLT	BLENDDED	E201
INC146000 - OTH PWR O&M - OPERAT SUPERV & ENG	BLENDDED	W546
INC148000 - OTH PWR O&M - GENERATION EXPENSES	BLENDDED	W548
INC149000 - OTH PWR O&M - MISC OTH PWR GENERAT	BLENDDED	E106
INC149111 - OTH PWR O&M - WC H20 RECLAMATION	E103INT	E106
INC151000 - OTH PWR O&M - MAINT SUPERV & ENG	BLENDDED	W551
INC152000 - OTH PWR O&M - MAINT OF STRUCTURES	BLENDDED	E106
INC153000 - OTH PWR O&M - MAINT GENR & ELECT PLT	BLENDDED	E201
INC154000 - OTH PWR O&M - MAINT MISC OTH PWR GEN	BLENDDED	E201
INC156000 - OTH PWR O&M - SYS CNTR & L DISPATCH	I340	E106
INC157000 - OTH PWR O&M - OTHER EXPENSES	I340	E106
INC260010 - TRANS O&M - OPERAT SUPERV & ENG	E101	W355
INC261000 - TRANS O&M - LOAD DISPATCHING	E101	E101
INC262000 - TRANS O&M - STATION EXPENSES	E101	E101
INC263000 - TRANS O&M - OVERHEAD LINE EXPENSES	E101	W355
INC265000 - TRANS O&M - TRANS OF ELECTR BY OTH	E101	E101
INC266000 - TRANS O&M - MISC TRANS EXP	E101	W355
INC267000 - TRANS O&M - RENTS	E101	E101
INC268010 - TRANS O&M - MAINT SUPERV & ENG	E101	W355
INC269000 - TRANS O&M - MAINT OF STRUCTURES	E101	E101
INC270000 - TRANS O&M - MAINT OF STATION EQ	E101	E101
INC271000 - TRANS O&M - MAINT OF OVERHEAD LINES	E101	W355
INC272000 - TRANS O&M - MAINT UNDERGROUND LINES	E101	W355
INC273000 - TRANS O&M - MAINT OF MISC TRANS PLANT	E101	W355
INC380000 - DIST O&M - OPERATION SUPERV & ENG	E104	I378T
INC381000 - DIST O&M - LOAD DISPATCHING	E104	E104
INC382000 - DIST O&M - SUBSTATION EXPENSES	E104	E104
INC383000 - DIST O&M - OVERHEAD LINE EXPENSES	I365T	W583
INC384000 - DIST O&M - UNDERGROUND LINE EXP	I367T	W584
INC386000 - DIST O&M - METER EXPENSES	E325	E325
INC387000 - DIST O&M - CUSTOMER INSTALLATIONS EXP	E309	E310
INC388000 - DIST O&M - MISC DISTRIBUTION EXPENSES	E104	I378T
INC390000 - DIST O&M - MAINT SUPERV & ENG	E104	I378T
INC391000 - DIST O&M - MAINT OF STRUCTURES	E104	E104
INC392000 - DIST O&M - MAINT OF STATION EQ	E104	E104
INC393000 - DIST O&M - MAINT OF OVERHEAD LINES	I365T	W583
INC394000 - DIST O&M - MAINT UNDERGROUND LINES	I367T	W584
INC396000 - DIST O&M - MAINT S LIGHT & SIGNAL SYST	E508	E508
INC397000 - DIST O&M - MAINT OF METERS	E325	E325
INC398000 - DIST O&M - MAINT OF MISC DISTRIBUTION PLANT	E104	I378T
INC401000 - CUST ACCT O&M - SUPERVISION	I540	I540
INC402000 - CUST ACCT O&M - METER READING EXP	E330	E330
INC404000 - CUST ACCT O&M - UNCOLLECTIBLE ACCTS	E401	E205
INC405000 - CUST ACCT - MISC CUSTOMER ACCOUNTS EXPENSES	E355	E355
INC408000 - CUST SERV & INFO - CUST ASSIST EXP	E356	E356
INC409000 - CUST SERV & INFO - INFO & INST ADV GEN	E356	E356
INC410000 - CUST SERV & INFO - MISC CUST SERV & INF	E356	E356
INC510000 - DEMONSTRATING AND SELLING EXPENSES	E356	E356
INC516000 - MISC AND SELLING EXPENSES	E356	E356
INC520010 - A&G EXP - SALARIES	I900	I900
INC521000 - A&G EXP - OFF SUPPL & EXP	I900	I900
INC522000 - A&G EXP - ADMIN EXP TRANSFERRED CR.	I900	I900
INC523000 - A&G EXP - OUTSIDE SERVICES EMPLOYED	I900	I900
INC524000 - A&G EXP - PROPERTY INSURANCE	I399T	I399T
INC524100 - A&G EXP - PROP INSUR NUCL OUTAGE	E102NS	I320
INC525000 - A&G EXP - INJURIES AND DAMAGES	I900	I900
INC526100 - A&G EXP - EMP PENSIONS & BENEFITS	I900	I900
INC528010 - A&G EXP - REGULATORY COMMISSION EXPENSE - FPSC	E206	I900
INC528220 - A&G EXP - REGULATORY COMMISSION EXPENSE - RAF - RETAIL BASE	E206	I900
INC530000 - A&G EXP - MISC GENERAL EXPENSES	I900	I900
INC531000 - A&G EXP - RENTS	I900	I900
INC535000 - A&G EXP - MAINT OF GEN PLT	I900	I389
INC603000 - DEPR & AMORT EXP - INTANGIBLE	I900	I900
INC603001 - DEPR & AMORT EXP - INTANGIBLE ARO	I900	I900
INC603010 - DEPR & AMORT EXP - STEAM (EXC COAL)	BLENDDED	W310
INC603011 - DEPR & AMORT EXP - FOSSIL DECOMM	BLENDDED	W310

COSID	Assigned Separation Allocator	Assigned Retail COS Allocator
INC603020 - DEPR & AMORT EXP - TURKEY POINT	BLENDED	W320
INC603022 - DEPR & AMORT EXP - ST LUCIE 1	E102NS	W320
INC603024 - DEPR & AMORT EXP - ST LUCIE COMMON	E102NS	W320
INC603026 - DEPR & AMORT EXP - ST LUCIE 2	E102NS	W320
INC603030 - DEPR & AMORT EXP - OTH PROD - GT	BLENDED	W340
INC603036 - DEPR & AMORT EXP - DISMANT OTH PROD	BLENDED	W340
INC603041 - DEPR & AMORT EXP - TRANSMISSION	E101	W355
INC603047 - DEPR & AMORT EXP - TRANSMISSION - GSU	BLENDED	I345T
INC603048 - DEPR & AMORT EXP - TRANSMISSION - OTHER	E106	I350
INC603051 - DEPR & AMORT EXP - DIST 361 - STRUCTURES	E104	E104
INC603052 - DEPR & AMORT EXP - DIST 362 - STATION EQ	E104	E104
INC603053 - DEPR & AMORT EXP - DIST 363 - STOR BATT EQUIP	E104	E104
INC603054 - DEPR & AMORT EXP - DIST 364 - POL, TOWR & FIX	E104	W364
INC603056 - DEPR & AMORT EXP - DIST 366 - UG CONDUIT	E104	W366
INC603057 - DEPR & AMORT EXP - DIST 367 - UG COND & DEV	E104	W367
INC603058 - DEPR & AMORT EXP - DIST 368 - TRANSF	E109	W368
INC603060 - DEPR & AMORT EXP - DIST 370 - METERS	E325	E325
INC603061 - DEPR & AMORT EXP - DIST 371 - INSTAL ON CP	BLENDED	E509
INC603063 - DEPR & AMORT EXP - DIST 373 - S LGT & TFC SIG	BLENDED	E508
INC603090 - DEPR & AMORT EXP - AMORT ELECT PLT - ACQUI ADJ - VERO	E104	I378T
INC603091 - DEPR & AMORT EXP - GEN PLT - STRUCTURES	I900	I900
INC603093 - DEPR & AMORT EXP - GEN PLT - OTHER	I900	I900
INC603200 - DEPR & AMORT EXP - PROP UNDER CAPT LEASES	I900	I900
INC603980 - DEPR EXP - AMORT ELECT PLT - ACQUI ADJ	E106	W310
INC605000 - ACCRETION EXPENSE - ARO REG DEBIT	I900	I900
INC607000 - AMORT PROP LOSS & UNRECOV REG CSTS	I409T	I409T
INC607143 - REGULATORY CREDIT - ASSET RET OBLIG	I900	I900
INC607338 - AMORT OF REG ASSETS - DEF AMT OPRB	I599T	I599T
INC607342 - AMORT OF REG ASSETS - SMITH 1&2 UNRECOV PLT - NON-ECRC	E107	I310
INC607343 - AMORT OF REG ASSETS/LIAB - DEF RETURN TRANSM PROJ	E101	W355
INC607344 - AMORT OF REG ASSET - PLANT SCHOLZ DECOM INVENTORY	E102NS	I310
INC607351 - AMORT OF STORM SECURITIZATION	E206	I379T
INC607699 - REGULATORY DEBIT - VERO BEACH	E104	I378T
INC607799 - REGULATORY DEBIT - SCHERER UNIT 4 SHUTODWN PAYMENT	E102NS	I310
INC608100 - TAX OTH TH INC TAX - UTILITY OPERAT INCOME CLEARING	I900	I900
INC608105 - TAX OTH TH INC TAX - PROPERTY TAX	I409T	I409T
INC608130 - TAX OTH TH INC TAX - GROSS RECEIPTS TAX - RETAIL BASE	E401	E401
INC608150 - TAX OTH TH INC TAX - OCCUPATIONAL LIC	I900	I900
INC609100 - INCOME TAXES - CURRENT FEDERAL	I409T	I850T
INC609110 - INCOME TAXES - CURRENT STATE	I409T	I850T
INC610000 - INCOME TAXES - DEFERRED FEDERAL	I409T	I850T
INC611000 - INCOME TAXES - DEFERRED STATE	I409T	I850T
INC611450 - AMORTIZATION OF ITC	I409T	I409T
INC611600 - GAIN FR DISP OF UTIL PLT FUTURE USE	E104	E104
INC827000 - INTEREST ON LONG-TERM DEBT	I399T	I439T
INC828000 - AMORTIZATION OF DEBT DISCOUNT & EXPENSE	I399T	I439T
INC828100 - AMORTIZATION OF LOSS ON REACQ. DEBT	I399T	I439T
INC831100 - INTEREST ON CUSTOMER DEPOSITS	E206	I439T
INC831510 - INTEREST ON SHORT TERM DEBT	I399T	I439T
INC831520 - INTEREST ON INTERNAL REVENUE SERVICE AUDITS	E401	E401
INC832000 - AFBFUDC	I399T	I439T

**RETAIL COST OF SERVICE STUDY (WITH RSAM, MDS)**  
**COS - Compound Allocators**  
 December 2023 - Subsequent Year Adjustment

COS - Compound Allocators		ALLOCATOR/ WEIGHT	CILC-1D	CILC-1G	CILC-1T	GS(T)-1	GSSCU-1	GSD(T)-1	GSLD(T)-1	GSLD(T)-2	GSLD(T)-3	MET	OL-1	OS-2
<b>W310-P-STEAM-12CP&amp;1/13th</b>														
External Allocator A		E106	0.015923	0.000749	0.008632	0.076548	0.000396	0.217995	0.079767	0.025359	0.006074	0.000593	0.000000	0.000049
Weighted Factor A		W310-D	0.923077	0.923077	0.923077	0.923077	0.923077	0.923077	0.923077	0.923077	0.923077	0.923077	0.923077	0.923077
Result A			0.014698	0.000691	0.007968	0.070660	0.000366	0.201226	0.073631	0.023408	0.005607	0.000547	0.000000	0.000045
External Allocator B		E201	0.020682	0.000922	0.012260	0.069161	0.000573	0.232912	0.084449	0.031293	0.007803	0.000678	0.000722	0.000079
Weighted Factor B		W310-E	0.076923	0.076923	0.076923	0.076923	0.076923	0.076923	0.076923	0.076923	0.076923	0.076923	0.076923	0.076923
Result B			0.001591	0.000071	0.000943	0.005320	0.000044	0.017916	0.006496	0.002407	0.000600	0.000052	0.000056	0.000006
<b>Compound Allocator - Actual</b>			0.016289	0.000762	0.008911	0.075980	0.000410	0.219143	0.080127	0.025815	0.006207	0.000599	0.000056	0.000051
<b>W320-P-NUCL-12CP&amp;1/13th</b>														
External Allocator A		E106	0.015923	0.000749	0.008632	0.076548	0.000396	0.217995	0.079767	0.025359	0.006074	0.000593	0.000000	0.000049
Weighted Factor A		W320-D	0.923077	0.923077	0.923077	0.923077	0.923077	0.923077	0.923077	0.923077	0.923077	0.923077	0.923077	0.923077
Result A			0.014698	0.000691	0.007968	0.070660	0.000366	0.201226	0.073631	0.023408	0.005607	0.000547	0.000000	0.000045
External Allocator B		E201	0.020682	0.000922	0.012260	0.069161	0.000573	0.232912	0.084449	0.031293	0.007803	0.000678	0.000722	0.000079
Weighted Factor B		W320-E	0.076923	0.076923	0.076923	0.076923	0.076923	0.076923	0.076923	0.076923	0.076923	0.076923	0.076923	0.076923
Result B			0.001591	0.000071	0.000943	0.005320	0.000044	0.017916	0.006496	0.002407	0.000600	0.000052	0.000056	0.000006
<b>Compound Allocator - Actual</b>			0.016289	0.000762	0.008911	0.075980	0.000410	0.219143	0.080127	0.025815	0.006207	0.000599	0.000056	0.000051
<b>W340-P-OTHER-12CP&amp;1/13th</b>														
External Allocator A		E106	0.015923	0.000749	0.008632	0.076548	0.000396	0.217995	0.079767	0.025359	0.006074	0.000593	0.000000	0.000049
Weighted Factor A		W340-D	0.923077	0.923077	0.923077	0.923077	0.923077	0.923077	0.923077	0.923077	0.923077	0.923077	0.923077	0.923077
Result A			0.014698	0.000691	0.007968	0.070660	0.000366	0.201226	0.073631	0.023408	0.005607	0.000547	0.000000	0.000045
External Allocator B		E201	0.020682	0.000922	0.012260	0.069161	0.000573	0.232912	0.084449	0.031293	0.007803	0.000678	0.000722	0.000079
Weighted Factor B		W340-E	0.076923	0.076923	0.076923	0.076923	0.076923	0.076923	0.076923	0.076923	0.076923	0.076923	0.076923	0.076923
Result B			0.001591	0.000071	0.000943	0.005320	0.000044	0.017916	0.006496	0.002407	0.000600	0.000052	0.000056	0.000006
<b>Compound Allocator - Actual</b>			0.016289	0.000762	0.008911	0.075980	0.000410	0.219143	0.080127	0.025815	0.006207	0.000599	0.000056	0.000051
<b>W355-T-PULLOFFS-12CP</b>														
External Allocator A		E101	0.015923	0.000749	0.008632	0.076548	0.000396	0.217995	0.079767	0.025359	0.006074	0.000593	0.000000	0.000049
Weighted Factor A		W355-D	0.999124	0.999124	0.999124	0.999124	0.999124	0.999124	0.999124	0.999124	0.999124	0.999124	0.999124	0.999124
Result A			0.015909	0.000748	0.008624	0.076481	0.000396	0.217804	0.079697	0.025336	0.006068	0.000592	0.000000	0.000049
External Allocator B		E301	0.000000	0.000000	0.369869	0.000000	0.000000	0.000000	0.000000	0.000000	0.344872	0.000000	0.000000	0.000000
Weighted Factor B		W355-C	0.000876	0.000876	0.000876	0.000876	0.000876	0.000876	0.000876	0.000876	0.000876	0.000876	0.000876	0.000876
Result B			0.000000	0.000000	0.000324	0.000000	0.000000	0.000000	0.000000	0.000000	0.000302	0.000000	0.000000	0.000000
<b>Compound Allocator - Actual</b>			0.015909	0.000748	0.008949	0.076481	0.000396	0.217804	0.079697	0.025336	0.006371	0.000592	0.000000	0.000049
<b>W364-D-POLES-PP</b>														



**RETAIL COST OF SERVICE STUDY (WITH RSAM, MDS)**

**COS - Compound Allocators  
 December 2023 - Subsequent Year Adjustment**

		ALLOCATOR/ WEIGHT	CILC-1D	CILC-1G	CILC-1T	GS(T)-1	GSCU-1	GSD(T)-1	GSLD(T)-1	GSLD(T)-2	GSLD(T)-3	MET	OL-1	OS-2
<b>COS - Compound Allocators</b>														
External Allocator A		E310	0.000044	0.000011	0.000000	0.092701	0.001632	0.016432	0.000516	0.000034	0.000000	0.000005	0.009283	0.000028
Weighted Factor A		W364MDS-PC	0.197682	0.197682	0.197682	0.197682	0.197682	0.197682	0.197682	0.197682	0.197682	0.197682	0.197682	0.197682
Result A			0.000009	0.000002	0.000000	0.018325	0.000323	0.003248	0.000102	0.000007	0.000000	0.000001	0.001835	0.000006
External Allocator B		E104	0.014516	0.000676	0.000000	0.073332	0.000378	0.202248	0.076645	0.022805	0.000000	0.000602	0.000935	0.000277
Weighted Factor B		W364MDS-PD	0.527207	0.527207	0.527207	0.527207	0.527207	0.527207	0.527207	0.527207	0.527207	0.527207	0.527207	0.527207
Result B			0.007653	0.000356	0.000000	0.038661	0.000199	0.106627	0.040408	0.012023	0.000000	0.000317	0.000493	0.000146
External Allocator C		E303	0.000034	0.000011	0.000000	0.093579	0.001648	0.016566	0.000502	0.000023	0.000000	0.000000	0.000000	0.000000
Weighted Factor C		W364MDS-SC	0.102060	0.102060	0.102060	0.102060	0.102060	0.102060	0.102060	0.102060	0.102060	0.102060	0.102060	0.102060
Result C			0.000004	0.000001	0.000000	0.009651	0.000168	0.001691	0.000051	0.000002	0.000000	0.000000	0.000000	0.000000
External Allocator D		E105	0.008658	0.000679	0.000000	0.075004	0.000387	0.206160	0.073926	0.013440	0.000000	0.000000	0.000957	0.000000
Weighted Factor D		W364MDS-SD	0.173051	0.173051	0.173051	0.173051	0.173051	0.173051	0.173051	0.173051	0.173051	0.173051	0.173051	0.173051
Result D			0.001498	0.000118	0.000000	0.012979	0.000067	0.035676	0.012793	0.002326	0.000000	0.000000	0.000166	0.000000
<b>Compound Allocator - Actual</b>														
			0.009163	0.000477	0.000000	0.079516	0.000757	0.147242	0.053354	0.014358	0.000000	0.000318	0.002494	0.000152
<b>W365-D-OH-CONDUCTIVE</b>														
External Allocator A		E310	0.000044	0.000011	0.000000	0.092701	0.001632	0.016432	0.000516	0.000034	0.000000	0.000005	0.009283	0.000028
Weighted Factor A		W365MDS-PC	0.595645	0.595645	0.595645	0.595645	0.595645	0.595645	0.595645	0.595645	0.595645	0.595645	0.595645	0.595645
Result A			0.000026	0.000007	0.000000	0.055217	0.000972	0.009788	0.000307	0.000020	0.000000	0.000003	0.005530	0.000017
External Allocator B		E104	0.014516	0.000676	0.000000	0.073332	0.000378	0.202248	0.076645	0.022805	0.000000	0.000602	0.000935	0.000277
Weighted Factor B		W365MDS-PD	0.252966	0.252966	0.252966	0.252966	0.252966	0.252966	0.252966	0.252966	0.252966	0.252966	0.252966	0.252966
Result B			0.003672	0.000171	0.000000	0.018550	0.000096	0.051162	0.019388	0.005769	0.000000	0.000162	0.000237	0.000070
External Allocator C		E303	0.000034	0.000011	0.000000	0.093579	0.001648	0.016566	0.000502	0.000023	0.000000	0.000000	0.000000	0.000000
Weighted Factor C		W365MDS-SC	0.113794	0.113794	0.113794	0.113794	0.113794	0.113794	0.113794	0.113794	0.113794	0.113794	0.113794	0.113794
Result C			0.000004	0.000001	0.000000	0.010649	0.000188	0.001885	0.000057	0.000003	0.000000	0.000000	0.000000	0.000000
External Allocator D		E105	0.008658	0.000679	0.000000	0.075004	0.000387	0.206160	0.073926	0.013440	0.000000	0.000000	0.000957	0.000000
Weighted Factor D		W365MDS-SD	0.037595	0.037595	0.037595	0.037595	0.037595	0.037595	0.037595	0.037595	0.037595	0.037595	0.037595	0.037595
Result D			0.000325	0.000026	0.000000	0.002820	0.000015	0.007751	0.002779	0.000505	0.000000	0.000000	0.000036	0.000000
<b>Compound Allocator - Actual</b>														
			0.004028	0.000204	0.000000	0.087236	0.001270	0.070585	0.022532	0.006297	0.000000	0.000155	0.005802	0.000087
<b>W366-D-LG-CONDUIT</b>														
External Allocator A		E310	0.000044	0.000011	0.000000	0.092701	0.001632	0.016432	0.000516	0.000034	0.000000	0.000005	0.009283	0.000028
Weighted Factor A		W366MDS-PC	0.646767	0.646767	0.646767	0.646767	0.646767	0.646767	0.646767	0.646767	0.646767	0.646767	0.646767	0.646767
Result A			0.000029	0.000007	0.000000	0.059956	0.001056	0.010628	0.000334	0.000022	0.000000	0.000003	0.006004	0.000018
External Allocator B		E104	0.014516	0.000676	0.000000	0.073332	0.000378	0.202248	0.076645	0.022805	0.000000	0.000602	0.000935	0.000277
Weighted Factor B		W366MDS-PD	0.230596	0.230596	0.230596	0.230596	0.230596	0.230596	0.230596	0.230596	0.230596	0.230596	0.230596	0.230596
Result B			0.003347	0.000156	0.000000	0.016910	0.000087	0.046638	0.017674	0.005259	0.000000	0.000139	0.000216	0.000064



**RETAIL COST OF SERVICE STUDY (WITH RSAM, MDS)**  
**COS - Compound Allocators**  
 December 2023 - Subsequent Year Adjustment

	ALLOCATOR/ WEIGHT	CILC-1D	CILC-1G	CILC-1T	GS(T)-1	GSSC-1	GSD(T)-1	GSLD(T)-1	GSLD(T)-2	GSLD(T)-3	MET	OL-1	OS-2
<b>COS - Compound Allocators</b>		0.002434	0.000200	0.000000	0.029004	0.000097	0.064154	0.020349	0.003845	0.000000	0.000000	0.000028	0.000000
<b>Result D</b>		0.003916	0.000273	0.000000	0.078235	0.000872	0.091992	0.028317	0.006160	0.000000	0.000061	0.000359	0.000028
<b>Compound Allocator - Actual</b>													
<b>W500-P-STEAM-OPER-S&amp;E</b>													
External Allocator A	E106	0.015923	0.000749	0.008632	0.076548	0.000396	0.217995	0.079767	0.025359	0.006074	0.000593	0.000000	0.000049
Weighted Factor A	W500-DN	0.258334	0.258334	0.258334	0.258334	0.258334	0.258334	0.258334	0.258334	0.258334	0.258334	0.258334	0.258334
Result A		0.004114	0.000193	0.002230	0.019775	0.000102	0.056316	0.020607	0.006551	0.001569	0.000153	0.000000	0.000013
External Allocator B	E201	0.020682	0.000922	0.012260	0.069161	0.000573	0.232912	0.084449	0.031293	0.007803	0.000678	0.000722	0.000079
Weighted Factor B	W500-EN	0.741666	0.741666	0.741666	0.741666	0.741666	0.741666	0.741666	0.741666	0.741666	0.741666	0.741666	0.741666
Result B		0.015339	0.000684	0.009093	0.051294	0.000425	0.172743	0.062833	0.023209	0.005787	0.000503	0.000535	0.000059
<b>Compound Allocator - Actual</b>		0.019453	0.000877	0.011323	0.071069	0.000627	0.229058	0.083239	0.029760	0.007356	0.000656	0.000535	0.000071
<b>W502-P-STEAM-EXP</b>													
External Allocator A	E106	0.015923	0.000749	0.008632	0.076548	0.000396	0.217995	0.079767	0.025359	0.006074	0.000593	0.000000	0.000049
Weighted Factor A	W502-D	0.313393	0.313393	0.313393	0.313393	0.313393	0.313393	0.313393	0.313393	0.313393	0.313393	0.313393	0.313393
Result A		0.004990	0.000235	0.002705	0.023990	0.000124	0.086818	0.024998	0.007947	0.001903	0.000186	0.000000	0.000015
External Allocator B	E201	0.020682	0.000922	0.012260	0.069161	0.000573	0.232912	0.084449	0.031293	0.007803	0.000678	0.000722	0.000079
Weighted Factor B	W502-E	0.686607	0.686607	0.686607	0.686607	0.686607	0.686607	0.686607	0.686607	0.686607	0.686607	0.686607	0.686607
Result B		0.014200	0.000633	0.008418	0.047486	0.000393	0.159919	0.057983	0.021486	0.005358	0.000465	0.000496	0.000054
<b>Compound Allocator - Actual</b>		0.019191	0.000868	0.011123	0.071476	0.000517	0.228237	0.082981	0.029433	0.007261	0.000651	0.000496	0.000070
<b>W505-P-STEAM-ELECT-EXP</b>													
External Allocator A	E106	0.015923	0.000749	0.008632	0.076548	0.000396	0.217995	0.079767	0.025359	0.006074	0.000593	0.000000	0.000049
Weighted Factor A	W505-D	0.550732	0.550732	0.550732	0.550732	0.550732	0.550732	0.550732	0.550732	0.550732	0.550732	0.550732	0.550732
Result A		0.008769	0.000413	0.004754	0.042157	0.000218	0.120057	0.043930	0.013966	0.003345	0.000326	0.000000	0.000027
External Allocator B	E201	0.020682	0.000922	0.012260	0.069161	0.000573	0.232912	0.084449	0.031293	0.007803	0.000678	0.000722	0.000079
Weighted Factor B	W505-E	0.449268	0.449268	0.449268	0.449268	0.449268	0.449268	0.449268	0.449268	0.449268	0.449268	0.449268	0.449268
Result B		0.009292	0.000414	0.005508	0.031072	0.000257	0.104640	0.037940	0.014059	0.003506	0.000304	0.000324	0.000035
<b>Compound Allocator - Actual</b>		0.019061	0.000827	0.010262	0.073229	0.000475	0.224697	0.081870	0.028025	0.006851	0.000631	0.000324	0.000062
<b>W510-P-STEAM-MAINT-S&amp;E</b>													
External Allocator A	E106	0.015923	0.000749	0.008632	0.076548	0.000396	0.217995	0.079767	0.025359	0.006074	0.000593	0.000000	0.000049
Weighted Factor A	W510-DN	0.198123	0.198123	0.198123	0.198123	0.198123	0.198123	0.198123	0.198123	0.198123	0.198123	0.198123	0.198123
Result A		0.003155	0.000148	0.001710	0.015166	0.000079	0.043190	0.015804	0.005024	0.001203	0.000117	0.000000	0.000010
External Allocator B	E201	0.020682	0.000922	0.012260	0.069161	0.000573	0.232912	0.084449	0.031293	0.007803	0.000678	0.000722	0.000079
Weighted Factor B	W510-EN	0.801877	0.801877	0.801877	0.801877	0.801877	0.801877	0.801877	0.801877	0.801877	0.801877	0.801877	0.801877
Result B		0.016584	0.000739	0.009831	0.065458	0.000459	0.166766	0.067717	0.025093	0.006257	0.000543	0.000579	0.000063

**RETAIL COST OF SERVICE STUDY (WITH RSAM, MDS)**  
**COS - Compound Allocators**  
 December 2023 - Subsequent Year Adjustment

COS - Compound Allocators		ALLOCATOR/ WEIGHT	CILC-1D	CILC-1G	CILC-1T	GS(T)-1	GSSCU-1	GSD(T)-1	GSLD(T)-1	GSLD(T)-2	GSLD(T)-3	MET	OL-1	OS-2
<b>Compound Allocator - Actual</b>			0.019739	0.000887	0.011541	0.070624	0.000538	0.229956	0.083521	0.030117	0.007460	0.000661	0.000579	0.000073
<b>W517-P-NUCL-OPER-S&amp;E</b>														
External Allocator A	E106	0.015923	0.000749	0.008632	0.076548	0.000396	0.217995	0.079767	0.025359	0.006074	0.000593	0.000000	0.000000	0.000049
Weighted Factor A	W517-DN	0.560087	0.560087	0.560087	0.560087	0.560087	0.560087	0.560087	0.560087	0.560087	0.560087	0.560087	0.560087	0.560087
Result A		0.008918	0.000420	0.004835	0.042874	0.000222	0.122096	0.044676	0.014203	0.003402	0.000332	0.000000	0.000000	0.000027
External Allocator B	E201	0.020682	0.000922	0.012260	0.069161	0.000573	0.232912	0.084449	0.031293	0.007803	0.000678	0.000722	0.000722	0.000079
Weighted Factor B	W517-EN	0.439913	0.439913	0.439913	0.439913	0.439913	0.439913	0.439913	0.439913	0.439913	0.439913	0.439913	0.439913	0.439913
Result B		0.009098	0.000405	0.005393	0.030425	0.000252	0.102461	0.037150	0.013766	0.003433	0.000298	0.000318	0.000035	0.000035
<b>Compound Allocator - Actual</b>			0.018017	0.000825	0.010228	0.073298	0.000474	0.224557	0.081826	0.027969	0.006835	0.000630	0.000318	0.000062
<b>W519-P-NUCL-COOLANTS</b>														
External Allocator A	E106	0.015923	0.000749	0.008632	0.076548	0.000396	0.217995	0.079767	0.025359	0.006074	0.000593	0.000000	0.000000	0.000049
Weighted Factor A	W519-D	0.427750	0.427750	0.427750	0.427750	0.427750	0.427750	0.427750	0.427750	0.427750	0.427750	0.427750	0.427750	0.427750
Result A		0.006811	0.000320	0.003692	0.032743	0.000170	0.093248	0.034120	0.010847	0.002598	0.000263	0.000000	0.000000	0.000021
External Allocator B	E201	0.020682	0.000922	0.012260	0.069161	0.000573	0.232912	0.084449	0.031293	0.007803	0.000678	0.000722	0.000722	0.000079
Weighted Factor B	W519-E	0.572250	0.572250	0.572250	0.572250	0.572250	0.572250	0.572250	0.572250	0.572250	0.572250	0.572250	0.572250	0.572250
Result B		0.011835	0.000527	0.007016	0.039577	0.000328	0.133284	0.048326	0.017907	0.004465	0.000388	0.000413	0.000045	0.000045
<b>Compound Allocator - Actual</b>			0.018646	0.000848	0.010708	0.072321	0.000497	0.226531	0.082446	0.028754	0.007063	0.000641	0.000413	0.000066
<b>W520-P-NUCL-STEAM-EXP</b>														
External Allocator A	E106	0.015923	0.000749	0.008632	0.076548	0.000396	0.217995	0.079767	0.025359	0.006074	0.000593	0.000000	0.000000	0.000049
Weighted Factor A	W520-D	0.860153	0.860153	0.860153	0.860153	0.860153	0.860153	0.860153	0.860153	0.860153	0.860153	0.860153	0.860153	0.860153
Result A		0.013696	0.000644	0.007425	0.065843	0.000341	0.187509	0.068612	0.021812	0.006524	0.000510	0.000000	0.000000	0.000042
External Allocator B	E201	0.020682	0.000922	0.012260	0.069161	0.000573	0.232912	0.084449	0.031293	0.007803	0.000678	0.000722	0.000722	0.000079
Weighted Factor B	W520-E	0.139847	0.139847	0.139847	0.139847	0.139847	0.139847	0.139847	0.139847	0.139847	0.139847	0.139847	0.139847	0.139847
Result B		0.002892	0.000129	0.007715	0.009672	0.000080	0.032572	0.011810	0.004376	0.001091	0.000095	0.000101	0.000011	0.000011
<b>Compound Allocator - Actual</b>			0.016589	0.000773	0.009139	0.075515	0.000421	0.220081	0.080422	0.026188	0.006316	0.000605	0.000101	0.000053
<b>W523-P-NUCL-ELECT-EXP</b>														
External Allocator A	E106	0.015923	0.000749	0.008632	0.076548	0.000396	0.217995	0.079767	0.025359	0.006074	0.000593	0.000000	0.000000	0.000049
Weighted Factor A	W523-D	0.002102	0.002102	0.002102	0.002102	0.002102	0.002102	0.002102	0.002102	0.002102	0.002102	0.002102	0.002102	0.002102
Result A		0.000033	0.000002	0.000018	0.000161	0.000001	0.000458	0.000168	0.000053	0.000013	0.000001	0.000000	0.000000	0.000000
External Allocator B	E201	0.020682	0.000922	0.012260	0.069161	0.000573	0.232912	0.084449	0.031293	0.007803	0.000678	0.000722	0.000722	0.000079
Weighted Factor B	W523-E	0.997898	0.997898	0.997898	0.997898	0.997898	0.997898	0.997898	0.997898	0.997898	0.997898	0.997898	0.997898	0.997898
Result B		0.020639	0.000920	0.012234	0.069015	0.000571	0.232422	0.084271	0.031227	0.007787	0.000676	0.000720	0.000079	0.000079

**RETAIL COST OF SERVICE STUDY (WITH RSAM, MDS)**

**COS - Compound Allocators**  
**December 2023 - Subsequent Year Adjustment**

	ALLOCATOR/ WEIGHT	CILC-1D	CILC-1G	CILC-1T	GS(T)-1	GSCU-1	GSD(T)-1	GSLD(T)-1	GSLD(T)-2	GSLD(T)-3	MET	OL-1	OS-2
<b>COS - Compound Allocators</b>													
<b>Compound Allocator - Actual</b>													
		0.020672	0.000921	0.012252	0.069176	0.000572	0.232880	0.084439	0.031280	0.007799	0.000678	0.000720	0.000079
<b>W528-P-NUCL-MAINT-S&amp;E</b>													
External Allocator A	E106	0.015923	0.000749	0.008632	0.076548	0.000396	0.217995	0.079767	0.025359	0.006074	0.000593	0.000000	0.000049
Weighted Factor A	W528-DN	0.011732	0.011732	0.011732	0.011732	0.011732	0.011732	0.011732	0.011732	0.011732	0.011732	0.011732	0.011732
Result A		0.000187	0.000009	0.000101	0.000898	0.000005	0.002558	0.000896	0.000298	0.000071	0.000007	0.000000	0.000001
External Allocator B	E201	0.020682	0.000922	0.012260	0.069161	0.000573	0.232912	0.084449	0.031293	0.007803	0.000678	0.000722	0.000079
Weighted Factor B	W528-EN	0.988268	0.988268	0.988268	0.988268	0.988268	0.988268	0.988268	0.988268	0.988268	0.988268	0.988268	0.988268
Result B		0.020439	0.000911	0.012116	0.0688349	0.000566	0.230179	0.083458	0.030925	0.007711	0.000670	0.000713	0.000078
<b>Compound Allocator - Actual</b>													
		0.020626	0.000920	0.012217	0.069248	0.000570	0.232737	0.084394	0.031223	0.007783	0.000677	0.000713	0.000079
<b>W546-P-OTHER-OPER-S&amp;E</b>													
External Allocator A	E106	0.015923	0.000749	0.008632	0.076548	0.000396	0.217995	0.079767	0.025359	0.006074	0.000593	0.000000	0.000049
Weighted Factor A	W546-DN	0.515622	0.515622	0.515622	0.515622	0.515622	0.515622	0.515622	0.515622	0.515622	0.515622	0.515622	0.515622
Result A		0.008210	0.000386	0.004451	0.039470	0.000204	0.112403	0.041130	0.013075	0.003132	0.000306	0.000000	0.000025
External Allocator B	E201	0.020682	0.000922	0.012260	0.069161	0.000573	0.232912	0.084449	0.031293	0.007803	0.000678	0.000722	0.000079
Weighted Factor B	W546-EN	0.484378	0.484378	0.484378	0.484378	0.484378	0.484378	0.484378	0.484378	0.484378	0.484378	0.484378	0.484378
Result B		0.010018	0.000446	0.005938	0.033500	0.000277	0.112817	0.040905	0.015157	0.003780	0.000328	0.000350	0.000038
<b>Compound Allocator - Actual</b>													
		0.018228	0.000833	0.010389	0.072970	0.000482	0.225220	0.082035	0.028233	0.006911	0.000634	0.000350	0.000063
<b>W548-P-OTHER-OPER-GENER</b>													
External Allocator A	E106	0.015923	0.000749	0.008632	0.076548	0.000396	0.217995	0.079767	0.025359	0.006074	0.000593	0.000000	0.000049
Weighted Factor A	W548-D	0.432647	0.432647	0.432647	0.432647	0.432647	0.432647	0.432647	0.432647	0.432647	0.432647	0.432647	0.432647
Result A		0.006889	0.000324	0.003735	0.033118	0.000171	0.094315	0.034511	0.010971	0.002628	0.000256	0.000000	0.000021
External Allocator B	E201	0.020682	0.000922	0.012260	0.069161	0.000573	0.232912	0.084449	0.031293	0.007803	0.000678	0.000722	0.000079
Weighted Factor B	W548-E	0.567353	0.567353	0.567353	0.567353	0.567353	0.567353	0.567353	0.567353	0.567353	0.567353	0.567353	0.567353
Result B		0.011734	0.000523	0.006956	0.038239	0.000325	0.132143	0.047912	0.017754	0.004427	0.000385	0.000409	0.000045
<b>Compound Allocator - Actual</b>													
		0.018623	0.000847	0.010690	0.072357	0.000496	0.226458	0.082423	0.028725	0.007055	0.000641	0.000409	0.000066
<b>W551-P-OTHER-MAINT-S&amp;E</b>													
External Allocator A	E106	0.015923	0.000749	0.008632	0.076548	0.000396	0.217995	0.079767	0.025359	0.006074	0.000593	0.000000	0.000049
Weighted Factor A	W551-DN	0.436510	0.436510	0.436510	0.436510	0.436510	0.436510	0.436510	0.436510	0.436510	0.436510	0.436510	0.436510
Result A		0.006951	0.000327	0.003768	0.033414	0.000173	0.095157	0.034819	0.011069	0.002651	0.000259	0.000000	0.000021
External Allocator B	E201	0.020682	0.000922	0.012260	0.069161	0.000573	0.232912	0.084449	0.031293	0.007803	0.000678	0.000722	0.000079
Weighted Factor B	W551-EN	0.563490	0.563490	0.563490	0.563490	0.563490	0.563490	0.563490	0.563490	0.563490	0.563490	0.563490	0.563490
Result B		0.011654	0.000519	0.006908	0.038971	0.000323	0.131243	0.047586	0.017633	0.004397	0.000382	0.000407	0.000044
<b>Compound Allocator - Actual</b>													
		0.018605	0.000846	0.010676	0.072385	0.000496	0.226401	0.082405	0.028702	0.007048	0.000641	0.000407	0.000066

**RETAIL COST OF SERVICE STUDY (WITH RSAM, MDS)**  
**COS - Compound Allocators**  
 December 2023 - Subsequent Year Adjustment

	ALLOCATOR/ WEIGHT	CILC-1D	CILC-1G	CILC-1T	GS(T)-1	GSSC-1	GSD(T)-1	GSLD(T)-1	GSLD(T)-2	GSLD(T)-3	MET	OL-1	OS-2
<b>W583-93-D-OH-LINE-EXP</b>													
	External Allocator A	0.014516	0.000676	0.000000	0.073332	0.000378	0.202248	0.076645	0.022805	0.000000	0.000602	0.000935	0.000277
	Weighted Factor A	0.852889	0.852889	0.852889	0.852889	0.852889	0.852889	0.852889	0.852889	0.852889	0.852889	0.852889	0.852889
	Result A	0.012380	0.000577	0.000000	0.062544	0.000323	0.172495	0.065369	0.019450	0.000000	0.000513	0.000798	0.000237
	External Allocator B	0.008658	0.000679	0.000000	0.075004	0.000387	0.206160	0.073926	0.013440	0.000000	0.000000	0.000957	0.000000
	Weighted Factor B	0.106023	0.106023	0.106023	0.106023	0.106023	0.106023	0.106023	0.106023	0.106023	0.106023	0.106023	0.106023
	Result B	0.000918	0.000072	0.000000	0.007952	0.000041	0.021858	0.007838	0.001425	0.000000	0.000000	0.000101	0.000000
	External Allocator C	0.000034	0.000011	0.000000	0.093579	0.001648	0.016566	0.000502	0.000023	0.000000	0.000000	0.000000	0.000000
	Weighted Factor C	0.041088	0.041088	0.041088	0.041088	0.041088	0.041088	0.041088	0.041088	0.041088	0.041088	0.041088	0.041088
	Result C	0.000001	0.000000	0.000000	0.003845	0.000068	0.000681	0.000021	0.000001	0.000000	0.000000	0.000000	0.000000
	<b>Compound Allocator - Actual</b>	0.013300	0.000649	0.000000	0.074341	0.000431	0.195034	0.073228	0.020876	0.000000	0.000513	0.000899	0.000237
<b>W584-94-D-LUG-LINE-EXP</b>													
	External Allocator A	0.014516	0.000676	0.000000	0.073332	0.000378	0.202248	0.076645	0.022805	0.000000	0.000602	0.000935	0.000277
	Weighted Factor A	0.747917	0.747917	0.747917	0.747917	0.747917	0.747917	0.747917	0.747917	0.747917	0.747917	0.747917	0.747917
	Result A	0.010857	0.000506	0.000000	0.054846	0.000283	0.151265	0.057324	0.017056	0.000000	0.000450	0.000699	0.000208
	External Allocator B	0.008658	0.000679	0.000000	0.075004	0.000387	0.206160	0.073926	0.013440	0.000000	0.000000	0.000957	0.000000
	Weighted Factor B	0.094448	0.094448	0.094448	0.094448	0.094448	0.094448	0.094448	0.094448	0.094448	0.094448	0.094448	0.094448
	Result B	0.000818	0.000064	0.000000	0.007084	0.000037	0.019471	0.006982	0.001269	0.000000	0.000000	0.000090	0.000000
	External Allocator C	0.000034	0.000011	0.000000	0.093579	0.001648	0.016566	0.000502	0.000023	0.000000	0.000000	0.000000	0.000000
	Weighted Factor C	0.157635	0.157635	0.157635	0.157635	0.157635	0.157635	0.157635	0.157635	0.157635	0.157635	0.157635	0.157635
	Result C	0.000005	0.000002	0.000000	0.014751	0.000260	0.002611	0.000079	0.000004	0.000000	0.000000	0.000000	0.000000
	<b>Compound Allocator - Actual</b>	0.011680	0.000572	0.000000	0.076681	0.000579	0.173348	0.064385	0.018529	0.000000	0.000450	0.000790	0.000208

**RETAIL COST OF SERVICE STUDY (WITH RSAM, MDS)**  
**COS - Compound Allocators**  
 December 2023 - Subsequent Year Adjustment

	RS(T)-1	SL-1	SL-1M	SL-2	SL-2M	SST-DST	SST-TST
<b>W310-P-STEAM-12CP&amp;1/13th</b>							
External Allocator A	0.567080	0.000000	0.000007	0.000212	0.000067	0.000005	0.000544
Weighted Factor A	0.923077	0.923077	0.923077	0.923077	0.923077	0.923077	0.923077
Result A	0.523459	0.000000	0.000006	0.000196	0.000062	0.000005	0.000502
External Allocator B	0.533953	0.003271	0.000264	0.000307	0.000142	0.000011	0.000521
Weighted Factor B	0.076923	0.076923	0.076923	0.076923	0.076923	0.076923	0.076923
Result B	0.041073	0.000252	0.000020	0.000024	0.000011	0.000001	0.000040
<b>Compound Allocator - Actual</b>	<b>0.564532</b>	<b>0.000252</b>	<b>0.000026</b>	<b>0.000220</b>	<b>0.000073</b>	<b>0.000005</b>	<b>0.000542</b>
<b>W320-P-NUCL-12CP&amp;1/13th</b>							
External Allocator A	0.567080	0.000000	0.000007	0.000212	0.000067	0.000005	0.000544
Weighted Factor A	0.923077	0.923077	0.923077	0.923077	0.923077	0.923077	0.923077
Result A	0.523459	0.000000	0.000006	0.000196	0.000062	0.000005	0.000502
External Allocator B	0.533953	0.003271	0.000264	0.000307	0.000142	0.000011	0.000521
Weighted Factor B	0.076923	0.076923	0.076923	0.076923	0.076923	0.076923	0.076923
Result B	0.041073	0.000252	0.000020	0.000024	0.000011	0.000001	0.000040
<b>Compound Allocator - Actual</b>	<b>0.564532</b>	<b>0.000252</b>	<b>0.000026</b>	<b>0.000220</b>	<b>0.000073</b>	<b>0.000005</b>	<b>0.000542</b>
<b>W340-P-OTHER-12CP&amp;1/13th</b>							
External Allocator A	0.567080	0.000000	0.000007	0.000212	0.000067	0.000005	0.000544
Weighted Factor A	0.923077	0.923077	0.923077	0.923077	0.923077	0.923077	0.923077
Result A	0.523459	0.000000	0.000006	0.000196	0.000062	0.000005	0.000502
External Allocator B	0.533953	0.003271	0.000264	0.000307	0.000142	0.000011	0.000521
Weighted Factor B	0.076923	0.076923	0.076923	0.076923	0.076923	0.076923	0.076923
Result B	0.041073	0.000252	0.000020	0.000024	0.000011	0.000001	0.000040
<b>Compound Allocator - Actual</b>	<b>0.564532</b>	<b>0.000252</b>	<b>0.000026</b>	<b>0.000220</b>	<b>0.000073</b>	<b>0.000005</b>	<b>0.000542</b>
<b>W355-T-PULLOFFS-12CP</b>							
External Allocator A	0.567080	0.000000	0.000007	0.000212	0.000067	0.000005	0.000544
Weighted Factor A	0.999124	0.999124	0.999124	0.999124	0.999124	0.999124	0.999124
Result A	0.566583	0.000000	0.000007	0.000212	0.000067	0.000005	0.000544
External Allocator B	0.000000	0.000000	0.000000	0.000000	0.000000	0.024174	0.261084
Weighted Factor B	0.000876	0.000876	0.000876	0.000876	0.000876	0.000876	0.000876
Result B	0.000000	0.000000	0.000000	0.000000	0.000000	0.000021	0.000229
<b>Compound Allocator - Actual</b>	<b>0.566583</b>	<b>0.000000</b>	<b>0.000007</b>	<b>0.000212</b>	<b>0.000067</b>	<b>0.000026</b>	<b>0.000772</b>
<b>W364-D-POLES-PP</b>							

**RETAIL COST OF SERVICE STUDY (WITH RSAM, MDS)**  
**COS - Compound Allocators**  
 December 2023 - Subsequent Year Adjustment

	RS(T)-1	SL-1	SL-1M	SL-2	SL-2M	SST-DST	SST-TST
<b>COS - Compound Allocators</b>							
External Allocator A	0.879038	0.000000	0.000126	0.000000	0.000148	0.000002	0.000000
Weighted Factor A	0.197682	0.197682	0.197682	0.197682	0.197682	0.197682	0.197682
Result A	0.173770	0.000000	0.000025	0.000000	0.000029	0.000000	0.000000
External Allocator B	0.601992	0.004237	0.000352	0.000258	0.000111	0.000636	0.000000
Weighted Factor B	0.527207	0.527207	0.527207	0.527207	0.527207	0.527207	0.527207
Result B	0.317374	0.002234	0.000186	0.000136	0.000058	0.000335	0.000000
External Allocator C	0.887360	0.000000	0.000127	0.000000	0.000149	0.000000	0.000000
Weighted Factor C	0.102060	0.102060	0.102060	0.102060	0.102060	0.102060	0.102060
Result C	0.090564	0.000000	0.000013	0.000000	0.000015	0.000000	0.000000
External Allocator D	0.615718	0.004334	0.000360	0.000264	0.000113	0.000000	0.000000
Weighted Factor D	0.173051	0.173051	0.173051	0.173051	0.173051	0.173051	0.173051
Result D	0.106551	0.000750	0.000062	0.000046	0.000020	0.000000	0.000000
<b>Compound Allocator - Actual</b>	<b>0.688259</b>	<b>0.002984</b>	<b>0.000286</b>	<b>0.000182</b>	<b>0.000122</b>	<b>0.000336</b>	<b>0.000000</b>
<b>W365-D-OH-CONDUCT-PP</b>							
External Allocator A	0.879038	0.000000	0.000126	0.000000	0.000148	0.000002	0.000000
Weighted Factor A	0.595645	0.595645	0.595645	0.595645	0.595645	0.595645	0.595645
Result A	0.523594	0.000000	0.000075	0.000000	0.000088	0.000001	0.000000
External Allocator B	0.601992	0.004237	0.000352	0.000258	0.000111	0.000636	0.000000
Weighted Factor B	0.252966	0.252966	0.252966	0.252966	0.252966	0.252966	0.252966
Result B	0.152283	0.001072	0.000089	0.000065	0.000028	0.000161	0.000000
External Allocator C	0.887360	0.000000	0.000127	0.000000	0.000149	0.000000	0.000000
Weighted Factor C	0.113794	0.113794	0.113794	0.113794	0.113794	0.113794	0.113794
Result C	0.100976	0.000000	0.000014	0.000000	0.000017	0.000000	0.000000
External Allocator D	0.615718	0.004334	0.000360	0.000264	0.000113	0.000000	0.000000
Weighted Factor D	0.037595	0.037595	0.037595	0.037595	0.037595	0.037595	0.037595
Result D	0.023148	0.000163	0.000014	0.000010	0.000004	0.000000	0.000000
<b>Compound Allocator - Actual</b>	<b>0.800002</b>	<b>0.001235</b>	<b>0.000182</b>	<b>0.000075</b>	<b>0.000137</b>	<b>0.000162</b>	<b>0.000000</b>
<b>W366-D-JUG-CONDUIT</b>							
External Allocator A	0.879038	0.000000	0.000126	0.000000	0.000148	0.000002	0.000000
Weighted Factor A	0.646767	0.646767	0.646767	0.646767	0.646767	0.646767	0.646767
Result A	0.568533	0.000000	0.000081	0.000000	0.000095	0.000001	0.000000
External Allocator B	0.601992	0.004237	0.000352	0.000258	0.000111	0.000636	0.000000
Weighted Factor B	0.230596	0.230596	0.230596	0.230596	0.230596	0.230596	0.230596
Result B	0.138817	0.000977	0.000081	0.000059	0.000026	0.000147	0.000000





**RETAIL COST OF SERVICE STUDY (WITH RSAM, MDS)**  
**COS - Compound Allocators**  
 December 2023 - Subsequent Year Adjustment

	RS(T)-1	SL-1	SL-1M	SL-2	SL-2M	SST-DST	SST-TST
<b>COS - Compound Allocators</b>							
Result D	0.330406	0.001122	0.000087	0.000063	0.000029	0.000000	0.000000
<b>Compound Allocator - Actual</b>	0.767798	0.001550	0.000180	0.000089	0.000107	0.000064	0.000000
<b>W500-P-STEAM-OPER-S&amp;E</b>							
External Allocator A	0.567080	0.000000	0.000007	0.000212	0.000067	0.000005	0.000544
Weighted Factor A	0.258334	0.258334	0.258334	0.258334	0.258334	0.258334	0.258334
Result A	0.146496	0.000000	0.000002	0.000055	0.000017	0.000001	0.000141
External Allocator B	0.533953	0.003271	0.000284	0.000307	0.000142	0.000011	0.000521
Weighted Factor B	0.741666	0.741666	0.741666	0.741666	0.741666	0.741666	0.741666
Result B	0.396015	0.002426	0.000195	0.000228	0.000105	0.000008	0.000386
<b>Compound Allocator - Actual</b>	0.542511	0.002426	0.000197	0.000282	0.000122	0.000010	0.000527
<b>W502-P-STEAM-EXP</b>							
External Allocator A	0.567080	0.000000	0.000007	0.000212	0.000067	0.000005	0.000544
Weighted Factor A	0.313393	0.313393	0.313393	0.313393	0.313393	0.313393	0.313393
Result A	0.177719	0.000000	0.000002	0.000067	0.000021	0.000002	0.000171
External Allocator B	0.533953	0.003271	0.000284	0.000307	0.000142	0.000011	0.000521
Weighted Factor B	0.686607	0.686607	0.686607	0.686607	0.686607	0.686607	0.686607
Result B	0.366616	0.002246	0.000181	0.000211	0.000097	0.000008	0.000358
<b>Compound Allocator - Actual</b>	0.544335	0.002246	0.000183	0.000277	0.000118	0.000009	0.000528
<b>W505-P-STEAM-ELECT-EXP</b>							
External Allocator A	0.567080	0.000000	0.000007	0.000212	0.000067	0.000005	0.000544
Weighted Factor A	0.550732	0.550732	0.550732	0.550732	0.550732	0.550732	0.550732
Result A	0.312309	0.000000	0.000004	0.000117	0.000037	0.000003	0.000300
External Allocator B	0.533953	0.003271	0.000284	0.000307	0.000142	0.000011	0.000521
Weighted Factor B	0.449268	0.449268	0.449268	0.449268	0.449268	0.449268	0.449268
Result B	0.239888	0.001470	0.000118	0.000138	0.000064	0.000005	0.000234
<b>Compound Allocator - Actual</b>	0.552197	0.001470	0.000122	0.000255	0.000100	0.000008	0.000534
<b>W510-P-STEAM-MAINT-S&amp;E</b>							
External Allocator A	0.567080	0.000000	0.000007	0.000212	0.000067	0.000005	0.000544
Weighted Factor A	0.198123	0.198123	0.198123	0.198123	0.198123	0.198123	0.198123
Result A	0.112352	0.000000	0.000001	0.000042	0.000013	0.000001	0.000108
External Allocator B	0.533953	0.003271	0.000284	0.000307	0.000142	0.000011	0.000521
Weighted Factor B	0.801877	0.801877	0.801877	0.801877	0.801877	0.801877	0.801877
Result B	0.428165	0.002623	0.000211	0.000246	0.000114	0.000009	0.000418

**RETAIL COST OF SERVICE STUDY (WITH RSAM, MDS)**  
**COS - Compound Allocators**  
 December 2023 - Subsequent Year Adjustment

COS - Compound Allocators	RS(T)-1	SL-1	SL-1M	SL-2	SL-2M	SST-DST	SST-TST
<b>Compound Allocator - Actual</b>	0.540517	0.002623	0.000213	0.000288	0.000127	0.000010	0.000526
<b>W517-P-NUCL-OPER-S&amp;E</b>							
External Allocator A	0.567080	0.000000	0.000007	0.000212	0.000067	0.000005	0.000544
Weighted Factor A	0.560087	0.560087	0.560087	0.560087	0.560087	0.560087	0.560087
Result A	0.317614	0.000000	0.000004	0.000119	0.000037	0.000003	0.000305
External Allocator B	0.533953	0.003271	0.000264	0.000307	0.000142	0.000011	0.000521
Weighted Factor B	0.439913	0.439913	0.439913	0.439913	0.439913	0.439913	0.439913
Result B	0.234893	0.001439	0.000116	0.000135	0.000062	0.000005	0.000229
<b>Compound Allocator - Actual</b>	0.552507	0.001439	0.000120	0.000254	0.000100	0.000008	0.000534
<b>W519-P-NUCL-COOLANTS</b>							
External Allocator A	0.567080	0.000000	0.000007	0.000212	0.000067	0.000005	0.000544
Weighted Factor A	0.427750	0.427750	0.427750	0.427750	0.427750	0.427750	0.427750
Result A	0.242569	0.000000	0.000003	0.000091	0.000029	0.000002	0.000233
External Allocator B	0.533953	0.003271	0.000264	0.000307	0.000142	0.000011	0.000521
Weighted Factor B	0.572250	0.572250	0.572250	0.572250	0.572250	0.572250	0.572250
Result B	0.305555	0.001872	0.000151	0.000176	0.000081	0.000006	0.000298
<b>Compound Allocator - Actual</b>	0.548123	0.001872	0.000154	0.000266	0.000110	0.000009	0.000531
<b>W520-P-NUCL-STEAM-EXP</b>							
External Allocator A	0.567080	0.000000	0.000007	0.000212	0.000067	0.000005	0.000544
Weighted Factor A	0.860153	0.860153	0.860153	0.860153	0.860153	0.860153	0.860153
Result A	0.487776	0.000000	0.000006	0.000163	0.000057	0.000004	0.000468
External Allocator B	0.533953	0.003271	0.000264	0.000307	0.000142	0.000011	0.000521
Weighted Factor B	0.139847	0.139847	0.139847	0.139847	0.139847	0.139847	0.139847
Result B	0.074672	0.000457	0.000037	0.000043	0.000020	0.000002	0.000073
<b>Compound Allocator - Actual</b>	0.562448	0.000457	0.000042	0.000225	0.000077	0.000006	0.000541
<b>W523-P-NUCL-ELECT-EXP</b>							
External Allocator A	0.567080	0.000000	0.000007	0.000212	0.000067	0.000005	0.000544
Weighted Factor A	0.002102	0.002102	0.002102	0.002102	0.002102	0.002102	0.002102
Result A	0.001192	0.000000	0.000000	0.000000	0.000000	0.000000	0.000001
External Allocator B	0.533953	0.003271	0.000264	0.000307	0.000142	0.000011	0.000521
Weighted Factor B	0.997898	0.997898	0.997898	0.997898	0.997898	0.997898	0.997898
Result B	0.532831	0.003264	0.000263	0.000306	0.000141	0.000011	0.000520

**RETAIL COST OF SERVICE STUDY (WITH RSAM, MDS)**  
**COS - Compound Allocators**  
 December 2023 - Subsequent Year Adjustment

	RS(T)-1	SL-1	SL-1M	SL-2	SL-2M	SST-DST	SST-TST
<b>COS - Compound Allocators</b>							
<b>Compound Allocator - Actual</b>	0.534023	0.003264	0.000263	0.000307	0.000142	0.000011	0.000521
<b>W528-P-NUCL-MAINT-S&amp;E</b>							
External Allocator A	0.567080	0.000000	0.000007	0.000212	0.000067	0.000005	0.000544
Weighted Factor A	0.011732	0.011732	0.011732	0.011732	0.011732	0.011732	0.011732
Result A	0.006653	0.000000	0.000000	0.000002	0.000001	0.000000	0.000006
External Allocator B	0.533953	0.003271	0.000264	0.000307	0.000142	0.000011	0.000521
Weighted Factor B	0.988268	0.988268	0.988268	0.988268	0.988268	0.988268	0.988268
Result B	0.527689	0.003233	0.000260	0.000303	0.000140	0.000011	0.000515
<b>Compound Allocator - Actual</b>	0.534342	0.003233	0.000261	0.000306	0.000141	0.000011	0.000521
<b>W546-P-OTHER-OPER-S&amp;E</b>							
External Allocator A	0.567080	0.000000	0.000007	0.000212	0.000067	0.000005	0.000544
Weighted Factor A	0.515622	0.515622	0.515622	0.515622	0.515622	0.515622	0.515622
Result A	0.292399	0.000000	0.000003	0.000109	0.000034	0.000003	0.000281
External Allocator B	0.533953	0.003271	0.000264	0.000307	0.000142	0.000011	0.000521
Weighted Factor B	0.484378	0.484378	0.484378	0.484378	0.484378	0.484378	0.484378
Result B	0.258635	0.001584	0.000128	0.000149	0.000069	0.000005	0.000252
<b>Compound Allocator - Actual</b>	0.551034	0.001584	0.000131	0.000258	0.000103	0.000008	0.000533
<b>W548-P-OTHER-OPER-GENER</b>							
External Allocator A	0.567080	0.000000	0.000007	0.000212	0.000067	0.000005	0.000544
Weighted Factor A	0.432647	0.432647	0.432647	0.432647	0.432647	0.432647	0.432647
Result A	0.246546	0.000000	0.000003	0.000092	0.000029	0.000002	0.000235
External Allocator B	0.533953	0.003271	0.000264	0.000307	0.000142	0.000011	0.000521
Weighted Factor B	0.567353	0.567353	0.567353	0.567353	0.567353	0.567353	0.567353
Result B	0.302940	0.001856	0.000150	0.000174	0.000080	0.000006	0.000296
<b>Compound Allocator - Actual</b>	0.548286	0.001856	0.000152	0.000266	0.000109	0.000009	0.000531
<b>W551-P-OTHER-MAINT-S&amp;E</b>							
External Allocator A	0.567080	0.000000	0.000007	0.000212	0.000067	0.000005	0.000544
Weighted Factor A	0.436510	0.436510	0.436510	0.436510	0.436510	0.436510	0.436510
Result A	0.247536	0.000000	0.000003	0.000093	0.000029	0.000002	0.000237
External Allocator B	0.533953	0.003271	0.000264	0.000307	0.000142	0.000011	0.000521
Weighted Factor B	0.563490	0.563490	0.563490	0.563490	0.563490	0.563490	0.563490
Result B	0.300878	0.001843	0.000149	0.000173	0.000080	0.000006	0.000294
<b>Compound Allocator - Actual</b>	0.548414	0.001843	0.000151	0.000266	0.000109	0.000009	0.000531

**RETAIL COST OF SERVICE STUDY (WITH RSAM, MDS)**  
**COS - Compound Allocators**  
 December 2023 - Subsequent Year Adjustment

COS - Compound Allocators	RS(T)-1	SL-1	SL-1M	SL-2	SL-2M	SST-DST	SST-TST
<b>W583-93-D-OH-LINE-EXP</b>							
External Allocator A	0.601992	0.004237	0.000352	0.000258	0.000111	0.000636	0.000000
Weighted Factor A	0.852889	0.852889	0.852889	0.852889	0.852889	0.852889	0.852889
Result A	0.513432	0.003614	0.000300	0.000220	0.000094	0.000543	0.000000
External Allocator B	0.615718	0.004334	0.000360	0.000264	0.000113	0.000000	0.000000
Weighted Factor B	0.106023	0.106023	0.106023	0.106023	0.106023	0.106023	0.106023
Result B	0.065280	0.000460	0.000038	0.000028	0.000012	0.000000	0.000000
External Allocator C	0.887360	0.000000	0.000127	0.000000	0.000149	0.000000	0.000000
Weighted Factor C	0.041088	0.041088	0.041088	0.041088	0.041088	0.041088	0.041088
Result C	0.036460	0.000000	0.000005	0.000000	0.000006	0.000000	0.000000
<b>Compound Allocator - Actual</b>	<b>0.615172</b>	<b>0.004074</b>	<b>0.000344</b>	<b>0.000248</b>	<b>0.000112</b>	<b>0.000543</b>	<b>0.000000</b>
<b>W584-94-D-UG-LINE-EXP</b>							
External Allocator A	0.601992	0.004237	0.000352	0.000258	0.000111	0.000636	0.000000
Weighted Factor A	0.747917	0.747917	0.747917	0.747917	0.747917	0.747917	0.747917
Result A	0.450240	0.003169	0.000263	0.000193	0.000083	0.000476	0.000000
External Allocator B	0.615718	0.004334	0.000360	0.000264	0.000113	0.000000	0.000000
Weighted Factor B	0.094448	0.094448	0.094448	0.094448	0.094448	0.094448	0.094448
Result B	0.058153	0.000409	0.000034	0.000025	0.000011	0.000000	0.000000
External Allocator C	0.887360	0.000000	0.000127	0.000000	0.000149	0.000000	0.000000
Weighted Factor C	0.157635	0.157635	0.157635	0.157635	0.157635	0.157635	0.157635
Result C	0.139879	0.000000	0.000020	0.000000	0.000023	0.000000	0.000000
<b>Compound Allocator - Actual</b>	<b>0.648272</b>	<b>0.003579</b>	<b>0.000318</b>	<b>0.000218</b>	<b>0.000117</b>	<b>0.000476</b>	<b>0.000000</b>

FLORIDA POWER & LIGHT COMPANY  
AND SUBSIDIARIES (CONSOLIDATED)  
DOCKET NO. 20210015-EI  
MFR NO. E-10  
ATTACHMENT NO. 5 OF 6  
PAGE 1 OF 34

**RETAIL COST OF SERVICE STUDY (WITH RSAM, MDS)**  
**COS - Internal Factors Based on External Factors**  
**December 2023 - Subsequent Year Adjustment**

	ALLOCATOR	Total	CILC-ID	CILC-1G	CILC-1T	GSD(T)-1	GSCU-1	GSD(T)-1	GSLD(T)-1
<b>1300-INTANG-PLANT</b>									
BAL001000 - PLT IN SERV - INTANGIBLE	1900	2,043,446,880	29,042,430	1,341,031	14,629,661	153,952,939	1,426,502	370,524,493	132,783,408
BAL001098 - PLT IN SERV - INTANGIBLE ARO	1900	(0)				(0)		(0)	(0)
<b>TOTAL 1300-INTANG-PLANT</b>		<b>2,043,446,880</b>	<b>29,042,430</b>	<b>1,341,031</b>	<b>14,629,661</b>	<b>153,952,939</b>	<b>1,426,502</b>	<b>370,524,493</b>	<b>132,783,408</b>
<b>1310-PROD-PLT-STEAM</b>									
BAL001100 - PLT IN SERV - STEAM	W310	1,121,613,800	18,270,281	855,002	9,994,828	85,219,963	459,753	245,793,529	89,871,674
BAL001800 - PLT IN SERV - ACO ADJ SCHERER 4	W310	0	0	0	0	0	0	0	0
<b>TOTAL 1310-PROD-PLT-STEAM</b>		<b>1,121,613,800</b>	<b>18,270,281</b>	<b>855,002</b>	<b>9,994,828</b>	<b>85,219,963</b>	<b>459,753</b>	<b>245,793,529</b>	<b>89,871,674</b>
<b>1320-PROD-PLT-NUCL</b>									
BAL001200 - PLT IN SERV - NUCLEAR - TURKEY PT	W320	4,028,568,768	65,622,484	3,070,963	35,899,034	306,089,744	1,651,323	882,831,624	322,797,579
BAL001220 - PLT IN SERV - NUCLEAR - ST LUCIE 1	W320	1,708,463,363	27,829,638	1,302,355	15,224,311	129,808,660	700,304	374,397,354	136,894,234
BAL001250 - PLT IN SERV - NUCLEAR - ST LUCIE COM	W320	543,345,956	8,850,714	414,191	4,841,818	41,283,303	222,719	119,070,325	43,536,742
BAL001270 - PLT IN SERV - NUCLEAR - ST LUCIE 2	W320	1,972,336,404	32,127,940	1,503,505	17,575,714	149,857,674	808,467	432,223,217	158,037,619
<b>TOTAL 1320-PROD-PLT-NUCL</b>		<b>8,252,714,492</b>	<b>134,430,776</b>	<b>6,291,014</b>	<b>73,540,877</b>	<b>627,039,381</b>	<b>3,382,813</b>	<b>1,808,522,519</b>	<b>661,266,174</b>
<b>1340-PROD-PLT-OTHER</b>									
BAL001300 - PLT IN SERV - OTH PRODUCTION	W340	20,355,342,583	331,573,872	15,516,804	181,388,773	1,546,594,327	8,343,718	4,460,725,678	1,631,014,805
<b>TOTAL 1340-PROD-PLT-OTHER</b>		<b>20,355,342,583</b>	<b>331,573,872</b>	<b>15,516,804</b>	<b>181,388,773</b>	<b>1,546,594,327</b>	<b>8,343,718</b>	<b>4,460,725,678</b>	<b>1,631,014,805</b>
<b>1350-TRANS-PLANT</b>									
BAL001400 - PLT IN SERV - TRANSMISSION	W355	9,572,211,246	152,286,819	7,163,497	85,657,680	732,091,753	3,790,637	2,084,869,003	762,877,391
BAL001401 - PLT IN SERV - TRANSMISSION - GSU	I345T	632,508,218	10,303,103	482,159	5,636,353	48,057,831	259,267	138,609,588	50,681,056
BAL001402 - PLT IN SERV - TRANSMISSION - OTHER	W355	70,815,054	1,126,631	52,986	633,703	5,416,079	28,043	15,424,043	5,643,834
<b>TOTAL 1350-TRANS-PLANT</b>		<b>10,275,535,518</b>	<b>163,716,553</b>	<b>7,698,652</b>	<b>91,927,736</b>	<b>785,565,663</b>	<b>4,077,948</b>	<b>2,238,902,633</b>	<b>819,202,281</b>
<b>1364-DIST-PLT-POLES</b>									
BAL001514 - PLT IN SERV - DIST 364 - POL, TWR & FIX	W364	3,749,955,840	34,362,136	1,789,847	298,183,290	2,839,576	2,839,576	552,150,827	200,074,690
<b>TOTAL 1364-DIST-PLT-POLES</b>		<b>3,749,955,840</b>	<b>34,362,136</b>	<b>1,789,847</b>	<b>298,183,290</b>	<b>2,839,576</b>	<b>2,839,576</b>	<b>552,150,827</b>	<b>200,074,690</b>
<b>1365-DIST-PLT-OH-C&amp;D</b>									
BAL001515 - PLT IN SERV - DIST 365 - OH COND & DEV	W365	4,414,285,087	17,779,574	902,579	385,094,645	5,606,137	5,606,137	311,583,838	99,463,918
<b>TOTAL 1365-DIST-PLT-OH-C&amp;D</b>		<b>4,414,285,087</b>	<b>17,779,574</b>	<b>902,579</b>	<b>385,094,645</b>	<b>5,606,137</b>	<b>5,606,137</b>	<b>311,583,838</b>	<b>99,463,918</b>
<b>1366-DIST-PLT-UG-COND</b>									
BAL001516 - PLT IN SERV - DIST 366 - UG CONDUIT	W366	2,184,197,112	7,644,498	379,527	192,393,514	2,899,495	2,899,495	135,270,402	41,695,297
<b>TOTAL 1366-DIST-PLT-UG-COND</b>		<b>2,184,197,112</b>	<b>7,644,498</b>	<b>379,527</b>	<b>192,393,514</b>	<b>2,899,495</b>	<b>2,899,495</b>	<b>135,270,402</b>	<b>41,695,297</b>
<b>1367-DIST-PLT-UG-C&amp;D</b>									
BAL001517 - PLT IN SERV - DIST 367 - UG COND & DEV	W367	4,566,162,730	18,906,882	943,783	397,868,820	5,777,709	5,777,709	324,979,234	104,202,519
<b>TOTAL 1367-DIST-PLT-UG-C&amp;D</b>		<b>4,566,162,730</b>	<b>18,906,882</b>	<b>943,783</b>	<b>397,868,820</b>	<b>5,777,709</b>	<b>5,777,709</b>	<b>324,979,234</b>	<b>104,202,519</b>
<b>1370-DIST-PLT-METERS</b>									
BAL001520 - PLT IN SERV - DIST 370 - METERS	E325	990,144,175	2,973,992	309,265	624,376	104,167,601	1,801,141	91,513,644	6,860,789

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**RETAIL COST OF SERVICE STUDY (WITH RSAM, MDS)**  
**COS - Internal Factors Based on External Factors**  
**December 2023 - Subsequent Year Adjustment**

		ALLOCATOR	Total	CILC-ID	CILC-1G	CILC-1T	GSD(T)-1	GSCU-1	GSD(T)-1	GSLD(T)-1
<b>TOTAL 1370-DIST-PLT-METERS</b>			<b>990,144,175</b>	<b>2,973,992</b>	<b>309,265</b>	<b>624,376</b>	<b>104,167,601</b>	<b>1,801,141</b>	<b>91,513,644</b>	<b>6,860,789</b>
<b>1374-DIST-PLT-OTHER</b>										
BAL001510 - PLT IN SERV - DIST 360 - LAND	E104		115,529,339	1,677,011	78,099	8,471,954	43,703	23,365,596	8,854,693	
BAL001511 - PLT IN SERV - DIST 361 - STRUCTURES	E104		391,543,324	5,683,598	264,686	28,712,507	148,115	79,188,916	30,009,658	
BAL001512 - PLT IN SERV - DIST 362 - STATION EQ	E104		3,464,250,792	50,286,664	2,341,856	254,039,129	1,310,475	700,638,338	265,515,912	
BAL001513 - PLT IN SERV - DIST 363 - STOR BATT EQUIP	E104		4,105,729	59,598	2,775	301,080	1,553	830,376	314,682	
BAL001518 - PLT IN SERV - DIST 368 - TRANSF	W368		3,636,371,659	14,238,655	982,585	284,489,836	3,170,523	334,518,238	102,971,737	
BAL001519 - PLT IN SERV - DIST 369 - SERVICES	E303		1,612,628,175	55,322	17,930	150,908,179	2,657,177	26,715,130	810,111	
BAL001521 - PLT IN SERV - DIST 371 - INSTAL ON CP	E509		115,034,358							
BAL001523 - PLT IN SERV - DIST 373 - S LGT & TFC SIG	E508		838,634,495							
BAL001524 - ACQUISITION ADJUSTMENT VERO	I378T		110,639,787	651,838	34,032	8,927,507	111,373	10,947,201	3,851,283	
<b>TOTAL 1374-DIST-PLT-OTHER</b>			<b>10,288,737,657</b>	<b>72,652,684</b>	<b>3,731,973</b>	<b>2,649</b>	<b>7,442,919</b>	<b>1,176,203,795</b>	<b>412,128,077</b>	
<b>1389-GENERAL-PLANT</b>										
BAL001600 - PLT IN SERV - GEN PLT - TRANSPORT	I900		606,792,746	8,624,025	398,213	4,344,215	423,594	110,025,652	39,429,461	
BAL001710 - PLT IN SERV - GEN PLT - STRUCTURES	I900		1,168,205,503	16,603,087	766,646	8,363,540	815,508	211,822,855	75,910,125	
BAL001720 - PLT IN SERV - GEN PLT - OTHER	I900		1,110,470,562	15,782,531	728,757	7,950,198	775,204	201,354,164	72,158,520	
<b>TOTAL 1389-GENERAL-PLANT</b>			<b>2,885,468,811</b>	<b>41,009,643</b>	<b>1,893,616</b>	<b>20,657,953</b>	<b>2,014,306</b>	<b>523,202,671</b>	<b>187,495,088</b>	
<b>1400-ACCUM-PROV-DEPR</b>										
BAL008000 - ACC PRV DEPR - INTANGIBLE	I900		(907,654,034)	(12,900,007)	(595,656)	(6,498,173)	(633,621)	(164,578,808)	(58,979,461)	
BAL008001 - ACC PRV DEPR - INTANGIBLE ARO	I900									
BAL008075 - ACC PRV DEPR - ITC INTEREST SYNCHRONIZATION	I900		(6,570,436)	(93,382)	(4,312)	(47,040)	(4,587)	(1,191,373)	(426,948)	
BAL008100 - ACC PRV DEPR - STEAM	W310		280,476,703	4,568,764	213,806	2,499,360	114,968	61,464,435	22,473,788	
BAL008101 - ACC PRV DEPR & AMORT - STEAM 2016 FLOWBACK	W310		71,374,597	1,162,641	54,409	636,027	29,257	15,641,225	5,719,040	
BAL008155 - ACC PRV DEPR - FOSSIL DECOM	W310		(226,681,438)	(3,692,477)	(172,798)	(2,019,964)	(92,917)	(49,675,593)	(18,163,329)	
BAL008200 - ACC PRV DEPR - TURKEY POINT	W320		(1,726,155,229)	(28,117,826)	(1,315,842)	(15,381,966)	(707,556)	(378,274,398)	(138,311,833)	
BAL008220 - ACC PRV DEPR - ST LUCIE 1	W320		(789,327,903)	(12,857,583)	(601,702)	(69,972,956)	(323,548)	(172,975,485)	(63,246,565)	
BAL008250 - ACC PRV DEPR - ST LUCIE COM	W320		(298,896,027)	(4,868,801)	(227,847)	(2,663,496)	(122,518)	(65,500,896)	(23,949,675)	
BAL008270 - ACC PRV DEPR - ST LUCIE 2	W320		(878,300,382)	(14,306,881)	(669,525)	(7,826,635)	(360,018)	(192,473,158)	(70,375,673)	
BAL008288 - ACC PROV DEPR & AMORT - NUCLEAR 2016 FLOWBACK	W320		(136,260,595)	(2,219,587)	(103,871)	(1,214,234)	(55,854)	(29,860,521)	(10,918,168)	
BAL008300 - ACC PRV DEPR - OTH PRODUCTION	W340		(2,697,727,977)	(43,944,046)	(2,056,468)	(24,039,761)	(1,105,807)	(591,187,516)	(216,161,150)	
BAL008301 - ACC DEPR & AMORT - OTHER 2016 FLOWBACK	W340		(188,169,393)	(3,065,144)	(143,441)	(1,676,799)	(77,131)	(41,235,958)	(15,077,470)	
BAL008350 - ACC PRV DEPR - DISMANTLEMENT - OTHER	W340		(55,972,510)	(911,752)	(42,668)	(488,777)	(22,943)	(12,265,970)	(4,484,916)	
BAL008400 - ACC PRV DEPR - TRANSMISSION	W355		(1,722,877,197)	(27,409,705)	(1,289,339)	(15,417,301)	(682,267)	(375,250,104)	(137,308,301)	
BAL008401 - ACC PRV DEPR - TRANSMISSION - GSU	I345T		(135,323,731)	(2,204,326)	(103,157)	(1,205,885)	(55,470)	(29,655,214)	(10,843,100)	
BAL008402 - ACC PRV DEPR - TRANSMISSION - OTHER	W355		(29,603,805)	(470,975)	(22,154)	(264,912)	(11,723)	(6,447,837)	(2,359,337)	
BAL008404 - ACC PROV DEPR & AMORT - TRANS 2016 FLOWBACK	I350		298,475,588	4,755,508	223,624	2,670,244	118,453	65,033,864	23,795,537	
BAL008510 - ACC PRV DEPR - DIST 360 - LAND	E104		(672,800)	(9,766)	(455)	(49,338)	(255)	(136,073)	(51,566)	
BAL008511 - ACC PRV DEPR - DIST 361 - STRUCTURES	E104		(93,921,915)	(1,363,360)	(63,492)	(6,887,446)	(35,529)	(18,995,534)	(7,198,602)	
BAL008512 - ACC PRV DEPR - DIST 362 - STATION EQ	E104		(769,555,725)	(11,170,782)	(520,225)	(6,452,769)	(291,112)	(185,641,227)	(58,982,245)	
BAL008513 - ACC PRV DEPR - DIST 363 - STOR BATT EQUIP	E104		(2,738,003)	(39,745)	(1,851)	(200,782)	(1,036)	(553,756)	(209,853)	
BAL008514 - ACC PRV DEPR - DIST 364 - POL, TWR & FIX	W364		(749,958,001)	(6,872,123)	(357,954)	(59,634,021)	(567,890)	(110,425,282)	(40,013,168)	
BAL008515 - ACC PRV DEPR - DIST 365 - OH COND & DEV	W365		(781,851,438)	(3,149,091)	(159,863)	(68,205,605)	(992,951)	(55,187,254)	(17,616,897)	

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**RETAIL COST OF SERVICE STUDY (WITH RSAM, MDS)**

**COS - Internal Factors Based on External Factors**

**December 2023 - Subsequent Year Adjustment**

	ALLOCATOR	Total	CILC-ID	CILC-1G	CILC-1T	GSD(T)-1	GSCU-1	GSD(T)-1	GSLD(T)-1
BAL008516 - ACC PRV DEPR - DIST 366 - UG CONDUIT	W366	(568,716,034)	(1,990,456)	(98,820)	(60,094,964)	(754,964)	(35,221,385)	(10,856,522)	
BAL008517 - ACC PRV DEPR - DIST 367 - UG COND & DEV	W367	(960,223,147)	(3,975,948)	(198,469)	(83,668,251)	(1,215,000)	(68,340,224)	(21,912,857)	
BAL008518 - ACC PRV DEPR - DIST 368 - TRANSF	W368	(1,217,458,540)	(4,767,107)	(332,321)	(95,247,300)	(1,061,492)	(111,996,826)	(34,474,975)	
BAL008519 - ACC PRV DEPR - DIST 369 - SERVICES	E303	(698,389,429)	(23,958)	(7,765)	(65,354,605)	(1,150,758)	(11,569,663)	(350,839)	
BAL008520 - ACC PRV DEPR - DIST 370 - METERS	E325	(500,837,207)	(1,504,312)	(156,433)	(52,690,317)	(911,058)	(46,289,661)	(3,470,341)	
BAL008521 - ACC PRV DEPR - DIST 371 - INSTAL ON CP	E509	(47,335,165)							
BAL008523 - ACC PRV DEPR - DIST 373 - S LGT & TFC SIG	E508	(120,398,681)							
BAL008588 - ACC PROV DEPR & AMORT - DISTRIBUTION 2016 FLOWBACK	I375T	577,485,378	3,467,793	177,524	46,041,037	562,878	57,286,937	19,649,419	
BAL008590 - ACC PRV DEPR - VERO AMORT ELECT PLANT	I378T	(16,747,538)	(98,669)	(5,151)	(1,351,356)	(16,858)	(1,657,077)	(552,695)	
BAL008600 - ACC PRV DEPR - GEN PLT - TRANSP EQ	I900	(305,271,550)	(4,338,663)	(200,337)	(22,999,106)	(213,106)	(55,352,839)	(19,836,580)	
BAL008710 - ACC PRV DEPR - GEN PLT - STRUCTURES	I900	(191,053,908)	(2,715,348)	(125,381)	(14,393,969)	(133,372)	(34,642,521)	(12,414,704)	
BAL008711 - ACC PROV DEPR & AMORT - GENERAL 2016 FLOWBACK	I900	25,954,399	368,876	17,033	1,955,400	18,118	4,706,137	1,686,520	
BAL008720 - ACC PRV DEPR - GEN PLT - OTHER	I900	(481,830,260)	(6,847,999)	(316,206)	(36,301,010)	(336,359)	(87,367,044)	(31,309,385)	
BAL009150 - ACC PRV DEPR - NUCLEAR DECOMM RESV	W320	0	0	0	0	0	0	0	
BAL009180 - ACC PRV DEPR - AMORT ELECT PLANT	W310	23,270,966	379,068	17,739	207,370	1,768,125	5,099,670	1,864,638	
<b>TOTAL I400-ACCUM-PROV-DEPR</b>		<b>(16,029,442,336)</b>	<b>(191,227,168)</b>	<b>(9,189,369)</b>	<b>(86,909,016)</b>	<b>(1,084,486)</b>	<b>(2,694,716,925)</b>	<b>(954,666,213)</b>	
<b>I410-FUTURE-USE</b>									
BAL0085300 - PLT FUTURE USE - OTH PRODUCTION	W340	547,696,545	8,921,582	417,507	41,613,860	224,503	120,023,725	43,885,342	
BAL0085400 - PLT FUTURE USE - TRANSMISSION	W355	29,535,224	469,884	22,103	2,258,882	11,696	6,432,900	2,353,871	
BAL0085500 - PLT FUTURE USE - DISTRIBUTION	E104	22,846,393	331,636	15,444	1,675,363	8,642	4,620,641	1,751,051	
BAL0085700 - PLT FUTURE USE - GENERAL	I900	1,212,414	17,231	796	91,343	846	219,639	78,783	
<b>TOTAL I410-FUTURE-USE</b>		<b>601,290,575</b>	<b>9,740,333</b>	<b>455,850</b>	<b>45,639,448</b>	<b>245,687</b>	<b>131,297,104</b>	<b>48,069,048</b>	
<b>I415-CWIP</b>									
BAL007000 - CWIP - INTANGIBLE PLANT	I900	133,416,447	1,895,177	87,556	10,051,572	93,136	24,191,508	8,669,416	
BAL007100 - CWIP - STEAM	W310	18,082,692	294,554	13,784	1,373,919	7,412	3,962,691	1,448,914	
BAL007200 - CWIP - NUCLEAR RECOVERY	W320	362,123,355	5,898,826	276,050	27,514,507	148,438	79,358,021	29,016,379	
BAL007300 - CWIP - OTHER PRODUCTION - GT	W340	199,185,062	3,244,581	151,838	15,134,036	81,647	43,649,961	15,960,124	
BAL007400 - CWIP - TRANSMISSION	W355	281,965,693	4,465,866	211,013	2,523,192	111,660	61,413,347	22,471,846	
BAL007500 - CWIP - DISTRIBUTION	I375T	343,515,760	2,062,808	105,600	27,387,398	334,827	34,076,994	11,688,409	
BAL007600 - CWIP - GENERAL - TRANSPORT EQ	I900	133,161,036	1,892,547	87,388	10,032,330	92,958	24,145,196	8,652,819	
<b>TOTAL I415-CWIP</b>		<b>1,471,456,045</b>	<b>19,775,361</b>	<b>933,229</b>	<b>113,058,764</b>	<b>870,077</b>	<b>270,797,719</b>	<b>97,907,906</b>	
<b>I420-NUCLEAR-FUEL</b>									
BAL020100 - NUCLEAR FUEL IN PROCESS	E201	471,046,873	9,742,220	434,122	32,577,994	269,684	109,712,279	39,779,253	
BAL020300 - NUCLEAR FUEL ASSEMBLIES IN REACTOR	E201	568,771,699	11,763,370	524,186	6,973,108	325,633	132,473,524	48,031,979	
BAL020400 - SPENT NUCLEAR FUEL	E201	74,158,974	1,533,760	68,346	909,185	42,458	17,272,485	6,262,622	
BAL020500 - ACCUM PRV FOR AMORT OF NUCLEAR FUEL ASSEMBLIES	E201	(437,850,030)	(9,055,640)	(403,527)	(30,282,072)	(250,678)	(101,980,349)	(36,975,826)	
<b>TOTAL I420-NUCLEAR-FUEL</b>		<b>676,127,516</b>	<b>13,983,710</b>	<b>623,126</b>	<b>8,289,284</b>	<b>387,097</b>	<b>157,477,939</b>	<b>57,098,028</b>	
<b>I425-WORKING CAPITAL</b>									
BAL231000 - CASH	I599T	56,446,011	766,998	35,699	4,292,162	38,653	10,024,487	3,575,461	
BAL234000 - OTHER SPECIAL DEPOSITS	I599T	2,098,206	28,585	1,327	159,548	1,437	372,629	132,907	
BAL235000 - WORKING FUNDS	I599T	113,142	1,541	72	8,603	77	20,093	7,167	



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**RETAIL COST OF SERVICE STUDY (WITH RSAM, MDS)**  
**COS - Internal Factors Based on External Factors**  
**December 2023 - Subsequent Year Adjustment**

	ALLOCATOR	Total	CILC-ID	CILC-1G	CILC-1T	GSD(T)-1	GSCU-1	GSD(T)-1	GSLD(T)-1
BAL242000 - CUSTOMER ACCOUNTS RECEIVABLE	IS99T	945,157,415	12,876,446	597,761	6,361,844	71,869,890	647,231	167,854,517	59,869,127
BAL243100 - OTH ACCTS REC - MISC	IS99T	136,775,921	1,863,380	86,503	920,637	10,400,458	93,662	24,290,616	8,663,800
BAL244000 - ACCUM PRV FR UNCOLLECTIBLE ACCTS	E205	(10,280,186)				(777,965)		(982,175)	(14,852)
BAL251000 - FUEL STOCK	E201	148,788,407	3,077,251	137,125	1,824,137	10,290,330	85,184	34,654,545	12,564,974
BAL254100 - PLANT MATERIALS & OPERATING SUPPLIES	IS99T	570,368,429	6,995,434	334,014	3,149,576	44,339,247	369,449	98,146,875	35,171,593
BAL263000 - STORES EXPENSE	IS99T	876,160	10,746	513	4,838	68,111	568	150,766	54,028
BAL265100 - PREPAYMENTS - GENERAL	IS99T	64,682,547	881,209	40,908	435,377	4,918,469	44,294	11,487,248	4,097,188
BAL273200 - ACCRUED UTILITY REVENUES - FPSC	IS99T	359,936,633	4,903,633	227,641	2,422,729	27,369,627	246,480	63,922,674	22,799,474
BAL382200 - UNRECOVERED PLANT & REGULATORY COSTS	IS99T	23,755,019	323,629	15,024	159,895	1,806,335	16,267	4,218,755	1,504,715
BAL382210 - OTH REG ASSETS - VERO BEACH	IS99T	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
BAL382301 - OTH REG ASSETS - OTHER	IS99T	104,487,809	1,423,500	66,083	703,306	7,945,266	71,552	18,556,433	6,618,574
BAL382360 - OTH REG ASSETS - UNDERREC ECCR	IS99T	376,802	5,133	238	2,536	28,652	258	66,918	23,868
BAL382385 - OTH REG ASSETS - NUCLEAR MAINT RESERVE	W320	88,354,176	1,439,226	67,352	787,334	6,713,130	36,217	19,362,177	7,079,565
BAL383000 - PRELIM SURVEY & INVEST CHARG & RW	IS99T	37,329,000	508,565	23,609	251,261	2,838,502	25,562	6,629,416	2,364,532
BAL384000 - CLEARING ACCOUNTS - OTHER	IS99T	15,485	211	10	104	1,178	11	2,750	981
BAL386100 - MISC DEF DEB - OTHER	IS99T	229,445,416	3,125,872	145,112	1,544,394	17,447,059	157,121	40,748,185	14,533,766
BAL386102 - MISC DEF DEB - FIN 48 - INTEREST REC	IS99T	735,024	10,014	465	4,947	55,891	503	130,536	46,559
BAL386121 - MISC DEF DEB - SPC FUNDS - SFAS 158 - LIFE	IS99T	1,037,734	14,138	656	6,985	78,909	711	184,296	65,733
BAL386180 - MISC DEF DEB - STORM MAINTENANCE	IS99T	2,433,922,431	29,851,485	1,425,331	13,440,127	189,208,034	1,576,543	418,820,306	150,087,073
BAL386190 - MISC DEF DEB - DEF PENSION DEBIT	IS99T	1,739,045,352	24,716,132	1,141,265	12,450,357	131,019,380	1,214,004	315,329,410	113,003,363
BAL386417 - MISC DEF DEB - 2021 RATE CASE	IS99T	3,231,000	44,018	2,043	21,748	245,686	2,213	573,807	204,661
BAL387000 - DEF LOSSES FROM DISP OF UTILITY PLT	IS99T	12,619	172	8	85	960	9	2,241	799
BAL388000 - RESEARCH, DEVELOPMENT & DEMONSTRATION EXPENDITURES	IS99T	(22,871,283)	(325,057)	(15,009)	(163,743)	(1,723,119)	(15,966)	(4,147,096)	(1,486,179)
BAL628200 - ACCUM PRV INJURIES & DAMAGES - WORKERS COMPENSATION	IS99T	(129,439,600)	(1,839,657)	(84,946)	(926,698)	(9,751,957)	(90,360)	(23,470,413)	(8,411,000)
BAL628370 - ACC PRV PENBEN'S-POST RETIREMENT BENEFITS	IS99T	(189,811,587)	(2,585,917)	(120,046)	(1,277,620)	(14,433,297)	(129,980)	(33,709,445)	(12,023,239)
BAL628430 - ACC MISC OPER PRV - DEF COMPENSAT	IS99T	(23,643,418)	(336,031)	(15,516)	(169,270)	(1,781,291)	(16,505)	(4,287,102)	(1,536,352)
BAL628440 - ACC PROV PENS & BENEFITS - SFAS 158	IS99T	(1,037,339)	(14,743)	(681)	(7,427)	(78,153)	(724)	(188,094)	(67,406)
BAL732100 - ACCTS PAY - GENERAL	IS99T	(766,554,723)	(10,443,235)	(484,805)	(5,159,671)	(68,288,919)	(524,926)	(136,135,707)	(48,555,892)
BAL734100 - ACCTS PAYABLE - ASSOC COMPANIES	IS99T	(37,116,695)	(505,663)	(23,474)	(249,832)	(2,822,358)	(25,417)	(6,591,711)	(2,351,084)
BAL735600 - CUSTOMER DEPOSITS - NON-ELECTRIC	IS99T	(71,876)	(979)	(45)	(484)	(5,465)	(49)	(12,765)	(4,563)
BAL736100 - TAXES ACCRUED - FEDERAL INCOME TAXES	IS99T	(15,608,552)	(212,645)	(9,872)	(105,061)	(1,186,876)	(10,689)	(2,771,989)	(988,693)
BAL736110 - TAXES ACCRUED - STATE INCOME TAXES	IS99T	(3,415,430)	(46,530)	(2,160)	(2,989)	(25,971)	(2,339)	(606,561)	(216,344)
BAL736205 - TAXES ACCRUED - PERSONAL PROPERTY	IS99T	(295,229,701)	(3,649,697)	(173,949)	(1,638,863)	(22,881,109)	(187,472)	(51,142,650)	(18,386,263)
BAL736210 - TAXES ACCRUED - REVENUE TAXES	IS99T	(105,490,402)	(1,437,159)	(66,717)	(710,055)	(8,021,504)	(72,236)	(18,734,488)	(6,682,081)
BAL736245 - TAXES ACCRUED - OTHER	IS99T	(11,374,419)	(154,961)	(7,194)	(76,561)	(864,912)	(7,789)	(2,020,031)	(720,490)
BAL737000 - INTEREST ACCR ON LONG - TERM DEBT	IS99T	(190,363,987)	(2,593,443)	(120,395)	(1,281,338)	(14,475,302)	(130,359)	(33,807,548)	(12,058,230)
BAL737200 - INTEREST ACCR ON CUST DEPOSITS	IS99T	(5,297,010)	(72,164)	(3,350)	(35,654)	(402,785)	(3,627)	(940,719)	(335,529)
BAL741100 - TAX COLLECTIONS PAYABLE	IS99T	(102,063,125)	(1,390,467)	(64,549)	(686,986)	(7,760,893)	(69,891)	(18,125,824)	(6,464,987)
BAL742100 - MISC CURR & ACC LIAB - OTHER	IS99T	(621,479,179)	(8,466,783)	(393,052)	(4,183,169)	(47,257,356)	(425,581)	(110,371,125)	(39,366,369)
BAL742101 - MISC CURR & ACC LIAB - STORM LIABILITIES	IS99T	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
BAL742800 - MISC CURR & ACC LIAB - POLE ATTACH RNT	W364	(5,547,231)	(50,831)	(2,648)	(441,096)	(4,410,96)	(4,201)	(816,785)	(295,966)
BAL742801 - MISC CURR & ACC LIAB - POLE ATTACH RNT	W364	(9,900,701)	(90,724)	(4,726)	(787,269)	(7,872,69)	(7,497)	(1,457,799)	(528,241)
BAL852000 - CUSTOMER ADVANCES FOR CONSTRUCT	IS99T	(1,202,008)	(16,376)	(760)	(8,091)	(91,401)	(823)	(213,470)	(76,139)
BAL853113 - OTH DEF CREDITS - INC TAX PAY - FIN48	IS99T	(50,509,002)	(688,114)	(31,944)	(339,976)	(3,840,711)	(34,588)	(8,970,108)	(3,199,393)

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**COS - Internal Factors Based on External Factors**

**December 2023 - Subsequent Year Adjustment**

	ALLOCATOR	Total	CILC-ID	CILC-1G	CILC-1T	GSD(T)-1	GSCU-1	GSD(T)-1	GSLD(T)-1
BAL853200 - OTH DEF CREDITS - OTHER	I599T	(168,825,677)	(2,295,926)	(106,583)	(1,134,344)	(12,814,714)	(115,404)	(29,829,190)	(10,874,926)
BAL853250 - OTH DEF CREDITS - DEF SJRPP INT	I310	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
BAL854304 - OTH REG LIAB - TAX AUDIT REFUND INT	I599T	(285,725)	(3,893)	(181)	(1,923)	(21,727)	(196)	(50,743)	(18,099)
BAL854306 - OTH REG LIAB - DEF GAIN LAND SALES	I599T	(3,208,977)	(43,718)	(2,030)	(21,600)	(244,011)	(2,197)	(569,896)	(203,266)
BAL854314 - OTH REG LIAB - INTEREST INCOME - FIN 48	I599T	(773,656)	(10,540)	(489)	(5,207)	(58,829)	(530)	(137,397)	(49,006)
BAL854340 - OTH REG LIAB - BASE	W320	(3,466)	(66)	(3)	(31)	(263)	(1)	(760)	(278)
BAL856100 - DEF GAINS FUTURE USE	I599T	(27,443,844)	(373,884)	(17,357)	(184,724)	(2,066,833)	(18,793)	(4,873,869)	(1,738,376)
<b>TOTAL I425-WORKING_CAPITAL</b>		<b>4,148,441,935</b>	<b>55,220,115</b>	<b>2,596,279</b>	<b>26,495,727</b>	<b>317,945,601</b>	<b>2,729,861</b>	<b>740,484,221</b>	<b>266,016,675</b>
<b>I440-REVS-EXCL-MISC-SERV</b>									
INC040000 - RETAIL SALES - BASE REVENUES	E401	7,696,916,280	74,862,020	3,955,296	30,840,468	588,333,894	4,373,884	1,423,294,836	444,974,618
INC040420 - CILC INCENTIVES OFFSET	E402	76,534,487	32,089,465	1,201,792	11,960,560	144,519	748	12,882,900	13,514,454
INC047215 - INTERCHANGE SALES NON RECOVERABLE	E101	1,887,953	30,062	1,414	16,297	141,111	1,308	3,398,191	150,596
INC054000 - RENT FROM ELECTRIC PROPERTY - GENERAL	I900	18,741,065	266,357	12,299	134,173	1,411,949	13,083	3,398,191	1,217,796
INC054100 - RENT FROM ELECTRIC PROPERTY - FUT USE & PLT IN SERV & STC	I900	8,631,762	122,679	5,665	61,797	650,315	6,026	1,565,139	560,893
INC054400 - RENT FROM ELECTRIC PROPERTY - POLE ATTACHMENTS	W364	39,519,127	362,127	18,862	18,862	3,142,422	29,925	5,818,873	2,108,499
INC056060 - OTH ELECTRIC REVENUES - SOLAR NOW	E206	3,092,000	64,428	2,847	39,078	213,576	1,768	719,309	261,088
INC056130 - OTH ELECTRIC REVENUES - TRANSMISSION	E101	424,401	6,758	318	3,663	32,487	168	92,517	33,853
INC056213 - OTH ELECTRIC REVENUES - TRANS. SERVICE DEMAND (SHORT-TE	E101	10,059,355	160,177	7,535	86,833	770,024	3,987	2,192,893	802,404
INC056222 - OTH ELECTRIC REVENUES - ANCILLARY SERVICES (REACTIVE & V	I345T	1,527,927	24,889	1,165	13,616	116,092	626	334,834	122,428
INC056224 - OTH ELECTRIC REVENUES - ANCILLARY SERVICES (REG. SPINNING	I310	885,816	14,429	675	7,894	67,304	363	194,120	70,978
INC056249 - OTH ELECTRIC REVENUES - WHOLESALE DISTRIBUTION WHEELIN	I375T	216,517	1,300	67	0	17,262	211	21,479	7,367
INC056400 - OTH ELECTRIC REVENUES - USE CHARGE RECOVERIES PSL 2	I320	2,244,147	36,556	1,711	19,998	170,510	920	491,788	179,817
INC056700 - OTH ELECTRIC REVENUES - MISC	I599T	30,710,565	418,388	19,423	206,712	2,335,235	21,030	5,454,020	1,945,300
INC056920 - OTH ELECTRIC REVENUES - UNBILLED REVENUES - FPSC	E206	3,101,300	64,621	2,856	39,196	214,218	1,773	721,473	261,883
INC056921 - OTH ELECTRIC REVENUES - NET METERING	E206	(63,271)	(1,735)	(77)	(1,052)	(5,752)	(48)	(19,372)	(7,032)
<b>TOTAL I440-REVS-EXCL-MISC-SERV</b>		<b>7,894,409,430</b>	<b>106,822,522</b>	<b>5,231,847</b>	<b>43,429,232</b>	<b>597,614,055</b>	<b>4,454,465</b>	<b>1,457,574,567</b>	<b>466,204,955</b>
<b>I450-MISC-SERV-REVS</b>									
INC050400 - FIELD COLLECTION LATE PAYMENT CHARGES	E311	70,288,854	94,422	3,116	15,270	5,338,223	33,027	3,865,403	597,068
INC051010 - MISC SERV REVS - INITIAL CONNECTION	E312	1,189,240				234,981	13	25,880	763
INC051020 - MISC SERV REVS - RECONNECT AFTER NON PAYMENT	E313	5,760,090				232,752		11,893	
INC051030 - MISC SERV REVS - CONNECT / DISCONNECT	E314	11,338,857	8	8		648,798		86,964	673
INC051040 - MISC SERV REVS - RETURNED CUSTOMER CHECKS	E315	11,409,542	12,267			513,909		280,092	34,584
INC051050 - MISC SERV REVS - CURRENT DIVERSION PENALTY	E316	1,320,995				24,271		14,762	3
INC051060 - MISC SERV REVS - OTHER BILLINGS	E356	2,817,164	125	32	8	262,553	4,623	46,540	1,462
INC051100 - MISC SERV REVS - REIMBURSEMENTS - OTHER	E356	(1,804,591)	(80)	(20)	(5)	(168,184)	(2,961)	(29,812)	(936)
<b>TOTAL I450-MISC-SERV-REVS</b>		<b>102,320,151</b>	<b>106,742</b>	<b>3,136</b>	<b>15,273</b>	<b>7,087,303</b>	<b>34,702</b>	<b>4,301,722</b>	<b>633,616</b>
<b>I500-O&amp;M-EXCL-CUST-ACCTS</b>									
INC100000 - STEAM O&M - OPERATION SUPPLY & ENG	W500	(4,356,011)	(84,736)	(3,820)	(49,322)	(309,578)	(2,296)	(897,780)	(362,591)
INC101210 - STEAM O&M - FUEL - NON RECV EXP	E201	(4,286,337)	(86,692)	(3,952)	(52,575)	(286,585)	(2,455)	(898,803)	(362,144)
INC102000 - STEAM O&M - STEAM EXPENSES	W502	(7,027,792)	(134,868)	(6,097)	(78,170)	(502,318)	(3,636)	(1,804,002)	(563,176)
INC105000 - STEAM O&M - ELECTRIC EXPENSES	W505	(3,019,147)	(64,529)	(2,496)	(30,982)	(221,090)	(1,436)	(678,392)	(247,178)
INC106000 - STEAM O&M - MISC STEAM EXP	E106	(23,057,644)	(367,152)	(17,271)	(199,035)	(1,765,017)	(9,139)	(5,026,459)	(1,839,239)

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INC110000 - STEAM O&M - MAINT SUPERV & ENG	W510	(4,987,316)	(98,446)	(4,426)	(57,599)	(52,226)	(2,681)	(1,146,865)	(416,546)
INC111000 - STEAM O&M - MAINT OF STRUCTURES	E106	(4,959,425)	(78,970)	(3,715)	(42,810)	(379,634)	(1,966)	(1,081,132)	(395,598)
INC112000 - STEAM O&M - MAINT OF BOILER PLANT	E201	(16,401,418)	(339,215)	(15,116)	(201,080)	(1,134,336)	(9,390)	(3,820,080)	(1,385,077)
INC113000 - STEAM O&M - MAINT OF ELECTRIC PLANT	E201	(3,784,237)	(78,266)	(3,488)	(46,395)	(261,721)	(2,167)	(881,393)	(319,574)
INC114000 - STEAM O&M - MAINT OF MISC STEAM PLT	E201	(2,152,092)	(44,510)	(1,983)	(26,385)	(148,840)	(1,232)	(501,247)	(181,741)
INC117000 - NUCLEAR O&M - OPERAT SUPERV & ENG	W517	(61,610,640)	(1,110,020)	(60,825)	(128,378)	(4,515,855)	(29,194)	(13,835,112)	(5,041,383)
INC118210 - NUCLEAR O&M - NUCL FUEL EXP	E201	(10,471,335)	(216,569)	(9,650)	(724,206)	(2,438,895)	(5,995)	(2,438,895)	(884,290)
INC119000 - NUCLEAR O&M - COOLANTS AND WATER	W519	(9,533,560)	(177,767)	(8,082)	(102,086)	(689,474)	(4,740)	(2,159,649)	(786,004)
INC120000 - NUCLEAR O&M - STEAM EXPENSES	W520	(48,918,640)	(811,498)	(37,822)	(447,087)	(3,694,088)	(20,594)	(10,766,080)	(3,934,120)
INC123000 - NUCLEAR O&M - ELECTRIC EXPENSES	W523	(128,237)	(2,651)	(118)	(1,571)	(8,871)	(73)	(29,864)	(10,828)
INC124000 - NUCLEAR O&M - MISC NUCLEAR PWR EXP	E106	(77,353,235)	(1,231,712)	(67,939)	(667,717)	(5,921,237)	(30,659)	(16,862,645)	(6,170,234)
INC125000 - NUCLEAR O&M - RENTS	W320	(363,053)	(5,914)	(277)	(3,235)	(27,585)	(149)	(79,560)	(29,090)
INC128000 - NUCLEAR O&M - MAINT SUPERV & ENG	W528	(67,464,722)	(1,391,543)	(62,040)	(824,242)	(4,671,763)	(38,485)	(15,701,510)	(5,893,596)
INC129000 - NUCLEAR O&M - MAINT OF STRUCTURES	E106	(5,023,281)	(79,987)	(3,763)	(43,361)	(384,522)	(1,991)	(1,095,052)	(400,692)
INC130000 - NUCLEAR O&M - MAINT OF REACTOR PLANT	E201	(17,986,044)	(371,988)	(16,576)	(220,508)	(1,243,930)	(10,297)	(4,189,158)	(1,518,896)
INC131000 - NUCLEAR O&M - MAINT OF ELECTRIC PLANT	E201	(4,361,838)	(90,212)	(4,020)	(53,476)	(301,668)	(2,497)	(1,015,923)	(368,351)
INC132000 - NUCLEAR O&M - MAINT OF MISC NUCL PLT	E201	(15,606,998)	(322,785)	(14,384)	(191,341)	(1,079,393)	(8,935)	(3,635,051)	(1,317,989)
INC146000 - OTH PWR O&M - OPERAT SUPERV & ENG	W546	(23,237,322)	(423,577)	(19,348)	(241,420)	(1,695,623)	(11,193)	(5,233,520)	(1,906,266)
INC147200 - OTH PWR O&M - FUEL N-RECOV EMISSIONS	E201	(4,963,826)	(102,662)	(4,575)	(60,856)	(343,302)	(2,842)	(1,156,133)	(419,188)
INC148000 - OTH PWR O&M - GENERATION EXPENSES	W548	(21,347,537)	(397,559)	(18,080)	(228,212)	(1,544,641)	(10,595)	(4,834,323)	(1,759,531)
INC149000 - OTH PWR O&M - MISC OTH PWR GENERAT	E106	(43,199,984)	(687,883)	(32,358)	(372,904)	(3,306,873)	(17,122)	(9,417,395)	(3,445,933)
INC149111 - OTH PWR O&M - WC H2O RECLAMATION	E106	(3,218,202)	(51,244)	(2,410)	(27,780)	(246,347)	(1,276)	(701,553)	(256,706)
INC151000 - OTH PWR O&M - MAINT SUPERV & ENG	W551	(14,759,864)	(274,604)	(12,491)	(157,581)	(1,068,399)	(7,315)	(3,341,641)	(1,216,287)
INC152000 - OTH PWR O&M - MAINT OF STRUCTURES	E106	(39,511,335)	(629,147)	(29,595)	(341,064)	(3,024,514)	(15,660)	(8,613,287)	(3,151,700)
INC153000 - OTH PWR O&M - MAINT GENR & ELECT PLT	E201	(47,579,616)	(984,044)	(43,850)	(583,323)	(3,290,646)	(27,240)	(11,081,844)	(4,016,032)
INC154000 - OTH PWR O&M - MAINT MISC OTH PWR GEN	E201	(8,579,078)	(177,433)	(7,907)	(105,179)	(593,336)	(4,912)	(1,998,167)	(724,491)
INC156000 - OTH PWR O&M - SYS CNTR & L DISPATCH	E106	(2,313,488)	(36,838)	(1,733)	(19,970)	(177,093)	(917)	(504,330)	(184,540)
INC157000 - OTH PWR O&M - OTHER EXPENSES	E106	(2,802,122)	(41,434)	(1,949)	(22,462)	(189,187)	(1,031)	(667,251)	(207,563)
INC260010 - TRANS O&M - OPERAT SUPERV & ENG	W355	(8,606,757)	(136,927)	(6,441)	(658,253)	(77,018)	(3,408)	(1,874,589)	(665,933)
INC261000 - TRANS O&M - LOAD DISPATCHING	E101	(11,138,552)	(177,362)	(8,343)	(96,148)	(852,634)	(4,415)	(2,428,152)	(888,489)
INC262000 - TRANS O&M - STATION EXPENSES	E101	(2,962,227)	(47,168)	(2,219)	(25,570)	(226,753)	(1,174)	(645,752)	(236,288)
INC263000 - TRANS O&M - OVERHEAD LINE EXPENSES	W355	(109,624)	(82)	(82)	(981)	(8,384)	(43)	(23,877)	(8,737)
INC265000 - TRANS O&M - TRANS OF ELECTR BY OTH	E101	(6,772,471)	(107,840)	(5,073)	(58,460)	(518,419)	(2,884)	(1,476,367)	(540,220)
INC266000 - TRANS O&M - MISC TRANS EXP	W355	(5,276,240)	(83,941)	(3,949)	(47,215)	(403,532)	(2,089)	(1,149,188)	(420,501)
INC267000 - TRANS O&M - RENTS	E101	(111,116)	(1,769)	(83)	(959)	(8,506)	(44)	(24,223)	(8,863)
INC268010 - TRANS O&M - MAINT SUPERV & ENG	W355	(2,770,962)	(44,084)	(2,074)	(21,926)	(1,097)	(1,097)	(603,527)	(220,838)
INC269000 - TRANS O&M - MAINT OF STRUCTURES	E101	(3,725,481)	(59,322)	(2,790)	(32,159)	(285,178)	(1,477)	(812,137)	(297,170)
INC270000 - TRANS O&M - MAINT OF STATION EQ	E101	(2,490,809)	(39,662)	(1,866)	(21,501)	(190,666)	(987)	(542,985)	(198,684)
INC271000 - TRANS O&M - MAINT OF OVERHEAD LINES	W355	(622,137)	(9,898)	(466)	(5,567)	(47,582)	(246)	(135,504)	(49,583)
INC272000 - TRANS O&M - MAINT UNDERGROUND LINES	W355	(1,204,001)	(19,155)	(901)	(10,774)	(92,083)	(477)	(95,955)	(34,547)
INC273000 - TRANS O&M - MAINT OF MISC TRANS PLANT	W355	(668,119)	(10,629)	(500)	(5,979)	(51,098)	(265)	(145,519)	(53,247)
INC380000 - DIST O&M - OPERATION SUPERV & ENG	1378T	(27,684,611)	(163,105)	(8,516)	(663)	(2,233,867)	(27,868)	(2,739,241)	(913,635)
INC381000 - DIST O&M - LOAD DISPATCHING	E104	(4,850,404)	(70,408)	(3,279)	(355,688)	(4,355,688)	(1,835)	(371,757)	(860,985)
INC382000 - DIST O&M - SUBSTATION EXPENSES	E104	(3,078,841)	(44,692)	(2,081)	(225,776)	(2,257,776)	(1,165)	(622,690)	(235,976)
INC383000 - DIST O&M - OVERHEAD LINE EXPENSES	W583	(12,396,787)	(164,874)	(8,046)	(921,587)	(9,217,979)	(5,347)	(24,177,791)	(907,790)

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**RETAIL COST OF SERVICE STUDY (WITH RSAM, MDS)**  
**COS - Internal Factors Based on External Factors**  
**December 2023 - Subsequent Year Adjustment**

	ALLOCATOR	Total	CILC-ID	CILC-1G	CILC-1T	GSD(T)-1	GSCU-1	GSD(T)-1	GSLD(T)-1
INC384000 - DIST O&M - UNDERGROUND LINE EXP	W684	(6,403,984)	(74,797)	(3,660)		(491,065)	(3,709)	(1,110,116)	(412,322)
INC385000 - DIST O&M - ST LIGHT & SIGNAL SYSTEMS	E508	(2,188,243)			327	54,513	943	47,891	3,590
INC386000 - DIST O&M - METER EXPENSES	E325	518,165	1,566	162		(134,242)	(2,364)	(23,796)	(747)
INC387000 - DIST O&M - CUSTOMER INSTALLATIONS EXP	E310	(1,448,109)	(64)	(16)		(2,523,870)	(31,486)	(3,094,852)	(1,032,244)
INC388000 - DIST O&M - MISC DISTRIBUTION EXPENSES	I378T	(31,278,659)	(184,279)	(9,621)	(749)	(344,105)	(4,293)	(421,952)	(140,736)
INC389000 - DIST O&M - RENTS	I378T	(4,264,536)	(25,125)	(1,312)	(102)	(1,733,004)	(21,620)	(2,125,067)	(708,786)
INC390000 - DIST O&M - MAINT SUPERV & ENG	I378T	(21,477,355)	(126,535)	(6,606)	(514)	(16,339)	(64)	(45,063)	(17,077)
INC391000 - DIST O&M - MAINT OF STRUCTURES	E104	(222,813)	(3,234)	(151)		(697,171)	(3,596)	(1,922,792)	(728,667)
INC392000 - DIST O&M - MAINT OF STATION EQ	E104	(9,507,095)	(138,004)	(6,427)		(3,220,397)	(18,686)	(8,448,732)	(3,172,183)
INC393000 - DIST O&M - MAINT OF OVERHEAD LINES	W683	(43,319,355)	(576,137)	(28,116)		(10,525)	(10,667)	(3,192,338)	(1,185,705)
INC394000 - DIST O&M - MAINT UNDERGROUND LINES	W684	(18,415,815)	(215,093)	(10)		(2,795)	(31)	(3,286)	(1,012)
INC395000 - DIST O&M - MAINT OF LINE TRANSFORMERS	W368	(35,723)	(140)						
INC396000 - DIST O&M - MAINT S LIGHT & SIGNAL SYST	E508	(8,789,796)							
INC397000 - DIST O&M - MAINT OF METERS	E325	(4,925,328)	(14,794)	(1,538)	(3,106)	(518,167)	(8,960)	(455,221)	(34,128)
INC398000 - DIST O&M - MAINT OF MISC DISTRIBUTION PLANT	I378T	(6,639,617)	(98,118)	(2,042)	(159)	(635,750)	(6,684)	(656,954)	(219,118)
INC407000 - CUST SERV & INFO - SUPERVISION	E356	(729,675)	(32)	(8)	(2)	(68,004)	(1,197)	(12,054)	(379)
INC408000 - CUST SERV & INFO - CUST ASSIST EXP	E356	(9,372,384)	(416)	(105)	(28)	(873,484)	(15,380)	(154,833)	(4,863)
INC409000 - CUST SERV & INFO - INFO & INST ADV GEN	E356	(5,127)	(0)	(0)	(0)	(478)	(8)	(85)	(3)
INC410000 - CUST SERV & INFO - MISC CUST SERV & INF	E356	(8,037,907)	(357)	(90)	(24)	(749,114)	(13,190)	(132,787)	(4,170)
INC510000 - DEMONSTRATING AND SELLING EXPENSES	E356	(508,119)	(23)	(6)	(1)	(47,355)	(834)	(8,394)	(264)
INC516000 - MISC AND SELLING EXPENSES	E356	(20,060,774)	(891)	(225)	(59)	(1,869,616)	(32,920)	(331,406)	(10,408)
INC520010 - A&G EXP - SALARIES	1900	(243,936,174)	(3,466,936)	(160,085)	(1,746,414)	(18,378,110)	(170,288)	(44,231,307)	(15,851,000)
INC521000 - A&G EXP - OFF SUPPL & EXP	1900	(49,423,489)	(702,430)	(32,435)	(353,838)	(3,723,557)	(34,502)	(8,961,629)	(3,211,544)
INC522000 - A&G EXP - ADMIN EXP TRANSFERRED CR	1900	144,877,075	2,059,061	95,077	1,037,219	10,915,014	101,137	26,269,587	9,414,129
INC523000 - A&G EXP - OUTSIDE SERVICES EMPLOYED	1900	(80,599,101)	(1,145,512)	(52,894)	(577,034)	(6,072,322)	(56,265)	(14,614,493)	(5,237,339)
INC524000 - A&G EXP - PROPERTY INSURANCE	I399T	(20,062,662)	(246,064)	(11,749)	(110,786)	(1,559,629)	(12,995)	(3,452,308)	(1,237,158)
INC524100 - A&G EXP - PROP INSUR NUCL OUTAGE	I320	277,063	4,513	211	2,469	21,051	114	60,716	22,200
INC525000 - A&G EXP - INJURIES AND DAMAGES	1900	(36,362,177)	(516,796)	(23,863)	(260,328)	(2,739,520)	(25,384)	(6,593,308)	(2,362,818)
INC526100 - A&G EXP - EMP PENSIONS & BENEFITS	1900	(48,371,591)	(687,480)	(31,744)	(346,307)	(3,644,307)	(33,768)	(8,770,896)	(3,143,191)
INC528010 - A&G EXP - REGULATORY COMMISSION EXPENSE - FPSC	1900	(1,609,331)	(22,873)	(1,056)	(11,522)	(121,247)	(1,123)	(291,809)	(104,575)
INC528220 - A&G EXP - REGULATORY COMMISSION EXPENSE - RAF - RETAIL B	1900	(6,025,087)	(65,631)	(3,954)	(43,135)	(453,929)	(4,206)	(1,092,489)	(391,511)
INC530000 - A&G EXP - MISC GENERAL EXPENSES	1900	(13,874,451)	(197,190)	(9,105)	(99,331)	(1,045,299)	(9,886)	(2,515,761)	(901,563)
INC531000 - A&G EXP - RENTS	1900	(4,240,181)	(60,263)	(2,783)	(30,357)	(319,455)	(2,960)	(768,844)	(275,527)
INC535000 - A&G EXP - MAINT OF GEN PLT	1389	(11,163,930)	(156,667)	(7,326)	(79,926)	(841,089)	(7,793)	(2,024,280)	(725,433)
<b>TOTAL 1900-O&amp;M-EXCL-CUST-ACCTS</b>		<b>(1,266,262,800)</b>	<b>(18,794,785)</b>	<b>(870,865)</b>	<b>(9,289,716)</b>	<b>(94,560,921)</b>	<b>(777,220)</b>	<b>(241,957,520)</b>	<b>(87,546,794)</b>
<b>1540-O&amp;M-CA-EXCL-SUP</b>									
INC402000 - CUST ACCT O&M - METER READING EXP	E330	(8,072,429)	(635)	(96)	(47)	(692,721)	(17,387)	(177,656)	(5,122)
INC403000 - CUST ACCT O&M - CUST REC & COLLECT	E356	(81,011,133)	(3,599)	(910)	(238)	(7,550,044)	(132,940)	(1,338,311)	(42,030)
INC404000 - CUST ACCT O&M - UNCOLLECTIBLE ACCTS	E205	(13,038,908)				(986,735)		(1,245,744)	(16,838)
INC405000 - CUST ACCT - MISC CUSTOMER ACCOUNTS EXPENSES	E355	(2,597,982)	(5,205)	(941)	(881)	(317,900)	(3,916)	(158,788)	(14,329)
<b>TOTAL 1540-O&amp;M-CA-EXCL-SUP</b>		<b>(104,720,453)</b>	<b>(9,438)</b>	<b>(1,947)</b>	<b>(1,166)</b>	<b>(9,547,399)</b>	<b>(154,244)</b>	<b>(2,920,499)</b>	<b>(80,320)</b>
<b>1545-O&amp;M-CA-SUP</b>									
INC401000 - CUST ACCT O&M - SUPERVISION	1540	(9,346,899)	(842)	(174)	(104)	(852,160)	(13,767)	(260,671)	(7,169)

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**December 2023 - Subsequent Year Adjustment**

ALLOCATOR	Total	CILC-ID	CILC-1G	CILC-1T	GSD(T)-1	GSCU-1	GSD(T)-1	GSLD(T)-1
	(9,346,899)	(842)	(174)	(104)	(852,160)	(13,767)	(260,671)	(7,169)
<b>TOTAL 1545-O&amp;M-CA-SUP</b>								
<b>1600-DEPR-EXP-TOTAL</b>								
INC603000 - DEPR & AMORT EXP - INTANGIBLE	(207,687,346)	(2,951,750)	(136,297)	(1,486,897)	(15,647,129)	(144,984)	(37,658,551)	(13,495,547)
INC603001 - DEPR & AMORT EXP - INTANGIBLE ARO	(9,954,232)	(141,474)	(6,533)	(71,265)	(749,950)	(6,949)	(1,804,934)	(646,827)
INC603010 - DEPR & AMORT EXP - STEAM (EXC COAL)	(122,558,859)	(1,996,396)	(93,426)	(1,092,136)	(9,311,994)	(50,237)	(26,857,885)	(9,820,287)
INC603011 - DEPR & AMORT EXP - FOSSIL DECOMM	(4,355,506)	(70,948)	(3,320)	(38,812)	(330,930)	(1,785)	(954,478)	(348,994)
INC603020 - DEPR & AMORT EXP - TURKEY POINT	(67,561,534)	(1,100,529)	(51,502)	(602,049)	(5,133,310)	(27,694)	(14,805,620)	(5,413,511)
INC603022 - DEPR & AMORT EXP - ST LUCIE 1	(66,510,500)	(1,083,408)	(50,701)	(592,683)	(5,053,453)	(27,263)	(14,575,294)	(5,329,294)
INC603024 - DEPR & AMORT EXP - ST LUCIE COMMON	(17,581,782)	(286,395)	(13,403)	(156,673)	(7,207)	(7,207)	(3,852,920)	(1,408,777)
INC603026 - DEPR & AMORT EXP - ST LUCIE 2	(55,827,566)	(909,391)	(42,557)	(497,486)	(4,241,766)	(22,884)	(12,234,206)	(4,473,302)
INC603030 - DEPR & AMORT EXP - OTH PROD - GT	(735,172,026)	(11,975,423)	(580,419)	(6,551,202)	(55,888,204)	(301,349)	(161,107,617)	(58,907,211)
INC603036 - DEPR & AMORT EXP - DISMANT OTH PROD	(34,588,263)	(563,418)	(26,367)	(308,220)	(2,628,008)	(14,178)	(7,579,767)	(2,771,458)
INC603041 - DEPR & AMORT EXP - TRANSMISSION	(221,162,476)	(3,518,532)	(165,510)	(1,979,090)	(16,914,715)	(87,581)	(48,170,144)	(17,626,006)
INC603047 - DEPR & AMORT EXP - TRANSMISSION - GSU	(18,158,163)	(295,783)	(13,842)	(161,809)	(1,379,653)	(7,443)	(3,979,230)	(1,454,961)
INC603048 - DEPR & AMORT EXP - TRANSMISSION - OTHER	(1,536,741)	(24,484)	(1,151)	(13,748)	(117,484)	(610)	(334,835)	(122,514)
INC603051 - DEPR & AMORT EXP - DIST 361 - STRUCTURES	(6,903,840)	(100,215)	(4,667)	(506,270)	(5,062,770)	(2,612)	(1,396,289)	(529,142)
INC603052 - DEPR & AMORT EXP - DIST 362 - STATION EQ	(68,560,990)	(995,223)	(46,348)	(507,689)	(5,027,689)	(25,936)	(13,866,334)	(5,254,826)
INC603053 - DEPR & AMORT EXP - DIST 363 - STOR BATT EQUIP	(410,573)	(5,960)	(278)	(83,038)	(30,108)	(155)	(83,038)	(31,468)
INC603054 - DEPR & AMORT EXP - DIST 364 - POL, TOWER & FIX	(122,456,118)	(1,122,108)	(58,448)	(97,727)	(9,737,279)	(92,727)	(18,030,678)	(6,533,509)
INC603055 - DEPR & AMORT EXP - DIST 365 - OH COND & DEV	(114,676,003)	(461,885)	(23,448)	(10,003,878)	(10,003,878)	(145,638)	(8,094,445)	(2,583,912)
INC603056 - DEPR & AMORT EXP - DIST 366 - UG CONDUIT	(31,558,165)	(5,484)	(110,451)	(2,779,779)	(41,893)	(41,893)	(1,954,442)	(602,431)
INC603057 - DEPR & AMORT EXP - DIST 367 - UG COND & DEV	(90,145,200)	(373,260)	(18,632)	(7,854,728)	(7,854,728)	(114,064)	(6,415,741)	(2,057,166)
INC603058 - DEPR & AMORT EXP - DIST 368 - TRANSF	(125,961,432)	(493,217)	(34,383)	(9,854,534)	(9,854,534)	(109,825)	(11,587,483)	(3,566,871)
INC603059 - DEPR & AMORT EXP - DIST 369 - SERVICES	(42,183,481)	(1,447)	(469)	(3,947,489)	(3,947,489)	(69,507)	(698,820)	(21,191)
INC603060 - DEPR & AMORT EXP - DIST 370 - METERS	(55,553,823)	(166,861)	(17,352)	(35,032)	(5,844,511)	(101,056)	(5,134,538)	(384,937)
INC603061 - DEPR & AMORT EXP - DIST 371 - INSTAL ON OP	(4,023,339)							
INC603063 - DEPR & AMORT EXP - DIST 373 - SLGT & TFC SIG	(22,252,245)							
INC603090 - DEPR & AMORT EXP - AMORT ELECT PLT - ACQUI ADJ - VERO	(3,687,996)	(21,728)	(1,134)	(88)	(297,584)	(3,712)	(364,907)	(121,710)
INC603091 - DEPR & AMORT EXP - GEN PLT - STRUCTURES	(17,788,281)	(252,815)	(11,674)	(127,352)	(1,340,166)	(12,418)	(3,225,429)	(1,155,884)
INC603093 - DEPR & AMORT EXP - GEN PLT - OTHER	(155,123,725)	(2,204,691)	(101,801)	(1,110,578)	(11,686,895)	(108,290)	(28,127,543)	(10,079,957)
INC603200 - DEPR & AMORT EXP - PROP UNDER CAPT LEASES	(261,055)	(3,710)	(171)	(1,869)	(19,668)	(182)	(47,335)	(16,963)
INC603980 - DEPR EXP - AMORT ELECT PLT - ACQUI ADJ	(2,726,404)	(44,411)	(2,078)	(24,295)	(207,152)	(1,118)	(697,472)	(218,459)
<b>TOTAL 1600-DEPR-EXP-TOTAL</b>	<b>(2,426,927,662)</b>	<b>(31,275,914)</b>	<b>(1,491,393)</b>	<b>(14,851,284)</b>	<b>(187,840,286)</b>	<b>(1,529,296)</b>	<b>(433,639,974)</b>	<b>(154,977,115)</b>
<b>1605-AMORT-PROP-LOSS</b>								
INC605000 - ACCRETION EXPENSE - ARO REG DEBIT	(113,711,336)	(1,616,119)	(74,624)	(814,094)	(8,566,993)	(79,380)	(20,618,513)	(7,388,975)
INC607000 - AMORT PROP LOSS & UNRECOV REG CSTS	1,079,355	13,343	636	5,992	83,653	685	186,977	67,220
INC607143 - REGULATORY CREDIT - ASSET RET OBLIG	123,665,568	1,757,593	81,157	885,360	9,316,943	86,329	22,423,447	8,035,803
INC607342 - AMORT OF REG ASSETS - DEF AMT OPBR	(316,950)	(4,318)	(200)	(2,133)	(24,101)	(217)	(56,289)	(20,077)
INC607342 - AMORT OF REG ASSETS - SMITH 1&2 UNRECOV PLT - NON-ECRC	(2,461,241)	(40,092)	(1,876)	(21,932)	(187,005)	(1,009)	(539,363)	(197,212)
INC607343 - AMORT OF REG ASSETS/LIAB - DEF RETURN TRANSM PROJ	(329,801)	(5,247)	(247)	(2,951)	(25,224)	(131)	(71,832)	(26,284)
INC607344 - AMORT OF REG ASSET - PLANT SCHOLZ DECOM INVENTORY	(163,221)	(124)	(124)	(1,454)	(13,078)	(67)	(35,769)	(13,078)
INC607699 - REGULATORY DEBIT - VERO BEACH	(13,341)	(79)	(4)	(0)	(1,076)	(13)	(1,320)	(440)
<b>TOTAL 1605-AMORT-PROP-LOSS</b>	<b>7,749,033</b>	<b>102,423</b>	<b>4,717</b>	<b>48,785</b>	<b>583,796</b>	<b>6,197</b>	<b>1,287,338</b>	<b>458,955</b>

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**COS - Internal Factors Based on External Factors**  
**December 2023 - Subsequent Year Adjustment**

	ALLOCATOR	Total	CILC-ID	CILC-1G	CILC-1T	GSD(T)-1	GSCU-1	GSD(T)-1	GSLD(T)-1
<b>1608-TAX-OTH-INC-TAX</b>									
INC608100 - TAX OTH TH INC TAX - UTILITY OPERAT INCOME CLEARING	1900	(48,717,185)	(692,392)	(31,971)	(348,761)	(3,670,344)	(34,009)	(8,833,560)	(3,165,648)
INC608105 - TAX OTH TH INC TAX - PROPERTY TAX	1409T	(810,813,886)	(10,023,468)	(477,730)	(4,500,945)	(62,840,293)	(514,870)	(140,457,314)	(50,495,722)
INC608150 - TAX OTH TH INC TAX - OCCUPATIONAL LIC	1900	(70,884)	(1,007)	(47)	(507)	(5,340)	(49)	(12,655)	(4,806)
<b>TOTAL 1608-TAX-OTH-INC-TAX</b>		<b>(859,601,954)</b>	<b>(10,716,867)</b>	<b>(509,748)</b>	<b>(4,850,233)</b>	<b>(66,515,978)</b>	<b>(548,928)</b>	<b>(149,303,727)</b>	<b>(53,665,976)</b>
<b>1611-GAIN-LOSS-SALE-PLT</b>									
INC611600 - GAIN FR DISP OF UTIL PLT FUTURE USE	E104	6,023,745	87,440	4,072	441,731	441,731	2,279	1,218,291	461,687
<b>TOTAL 1611-GAIN-LOSS-SALE-PLT</b>		<b>6,023,745</b>	<b>87,440</b>	<b>4,072</b>	<b>441,731</b>	<b>441,731</b>	<b>2,279</b>	<b>1,218,291</b>	<b>461,687</b>
<b>1927-INTEREST-EXP</b>									
INC827000 - INTEREST ON LONG-TERM DEBT	1439T	(767,192,603)	(9,650,696)	(458,768)	(4,397,958)	(59,321,476)	(485,350)	(134,203,075)	(48,268,413)
INC828000 - AMORTIZATION OF DEBT DISCOUNT & EXPENSE	1439T	(13,602,014)	(171,103)	(8,134)	(77,974)	(1,051,746)	(8,605)	(2,379,366)	(855,779)
INC828100 - AMORTIZATION OF LOSS ON REACQ. DEBT	1439T	(5,715,643)	(71,898)	(3,418)	(32,765)	(441,949)	(3,616)	(999,823)	(359,603)
INC831100 - INTEREST ON CUSTOMER DEPOSITS	1439T	(11,027,022)	(136,711)	(6,594)	(63,213)	(852,840)	(6,976)	(1,928,929)	(693,772)
INC831510 - INTEREST ON SHORT TERM DEBT	1439T	(9,349,214)	(117,606)	(5,591)	(53,595)	(722,907)	(5,915)	(1,635,435)	(588,212)
INC831520 - INTEREST ON INTERNAL REVENUE SERVICE AUDITS	E401	(217,234)	(2,113)	(112)	(870)	(16,605)	(123)	(40,170)	(12,559)
<b>TOTAL 1927-INTEREST-EXP</b>		<b>(807,103,730)</b>	<b>(10,152,127)</b>	<b>(482,616)</b>	<b>(4,626,375)</b>	<b>(62,407,323)</b>	<b>(510,585)</b>	<b>(141,186,795)</b>	<b>(50,778,339)</b>
<b>1900-LABOR-EXC-A&amp;G</b>									
L_INC100000 - STEAM O&M PAY - OPERAT SUPERV & ENG	W500	1,086,575	21,137	953	12,303	77,222	573	248,889	90,446
L_INC101210 - STEAM O&M PAY - FUEL - NON RECOVERABLE OIL	E201	132,240	2,735	122	1,621	9,146	76	30,800	11,167
L_INC102000 - STEAM O&M PAY - STEAM EXPENSES	W502	2,202,459	42,267	1,911	24,498	157,423	1,139	502,682	182,763
L_INC105000 - STEAM O&M PAY - ELECTRIC EXPENSES	W505	1,662,740	30,031	1,374	17,063	121,761	791	373,612	136,129
L_INC106000 - STEAM O&M PAY - MISC STEAM POWER EXPENSES	E106	5,667,886	90,251	4,245	48,925	433,865	2,246	1,235,573	452,110
L_INC110000 - STEAM O&M PAY - MAINT SUPERV & ENG	W510	970,353	19,154	861	11,199	68,531	522	223,139	81,045
L_INC111000 - STEAM O&M PAY - MAINT OF STRUCTURES	E106	1,464,790	23,324	1,097	12,644	112,127	581	319,317	116,842
L_INC112000 - STEAM O&M PAY - MAINT OF BOILER PLANT	E201	2,498,879	51,682	2,303	30,636	172,825	1,431	582,018	211,027
L_INC113000 - STEAM O&M PAY - MAINT OF ELECTRIC PLANT	E201	1,222,822	25,290	1,127	14,992	84,571	700	284,809	103,266
L_INC114000 - STEAM O&M PAY - MAINT OF MISC STEAM PLT	E201	220,151	4,563	203	2,699	15,226	126	51,276	18,591
L_INC117000 - NUCLEAR O&M PAY - OPER SUPERV & ENG	W517	42,812,199	771,334	35,318	437,863	3,138,061	20,287	9,613,787	3,503,172
L_INC119000 - NUCLEAR O&M PAY - COOLANTS AND WATER	W519	4,077,981	76,040	3,457	43,667	294,922	2,027	923,790	336,213
L_INC120000 - NUCLEAR O&M PAY - STEAM EXPENSES	W520	42,077,505	698,012	32,532	384,563	3,177,480	17,714	9,260,474	3,383,944
L_INC123000 - NUCLEAR O&M PAY - ELECTRIC EXP	W523	270	6	0	3	19	0	63	23
L_INC124000 - NUCLEAR O&M PAY - MISC NUCLEAR POWER EXP	E106	35,932,342	572,158	26,914	310,170	2,750,550	14,242	7,833,083	2,866,215
L_INC128000 - NUCLEAR O&M PAY - MAINT SUPERVISION & ENGINEERING	W528	161,764,787	3,336,597	148,757	1,976,342	11,201,807	92,279	37,648,566	13,651,926
L_INC129000 - NUCLEAR O&M PAY - MAINT OF STRUCTURES	E106	86,923	1,384	65	750	6,654	34	18,949	6,934
L_INC130000 - NUCLEAR O&M PAY - MAINT OF REACTOR PLANT	E201	102,207	2,114	94	1,253	7,069	59	23,805	8,631
L_INC131000 - NUCLEAR O&M PAY - MAINT OF ELECTRIC PLANT	E201	310,680	286	286	3,809	21,487	178	72,361	26,237
L_INC132000 - NUCLEAR O&M PAY - MAINT OF MISC NUCLEAR PLANT	E201	4,671	97	4	57	323	3	1,088	394
L_INC146000 - OTH PWR O&M PAY - OPERAT SUPERV & ENG	W546	12,799,767	233,318	10,657	132,981	933,997	6,165	2,882,769	1,050,025
L_INC147200 - OTH PWR O&M PAY - FUEL N-RECOV EMISSIONS FEE	E201	3,361,947	69,532	3,098	41,217	232,515	1,925	783,036	283,912
L_INC148000 - OTH PWR O&M PAY - GENERATION EXPENSES	W548	9,235,951	172,003	7,822	98,735	668,285	4,584	2,091,556	761,256
L_INC149000 - OTH PWR O&M PAY - MISC OTHER POWER GENERATION EXPEN	E106	24,897,534	396,449	18,649	214,917	1,905,857	9,868	5,427,546	1,985,001



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**COS - Internal Factors Based on External Factors**  
**December 2023 - Subsequent Year Adjustment**

ALLOCATOR	Total	CILC-ID	CILC-1G	CILC-1T	GSD(T)-1	GSCU-1	GSD(T)-1	GSLD(T)-1
L_INC151000 - OTH PWR O&M PAY - MAINT SUPERV & ENG	7,766,208	144,489	6,572	82,915	562,160	3,849	1,758,273	639,975
L_INC152000 - OTH PWR O&M PAY - MAINT OF STRUCTURES	22,169,965	353,017	16,606	191,372	1,697,067	8,787	4,832,949	1,768,431
L_INC153000 - OTH PWR O&M PAY - MAINT GENERATING & ELECTRIC PLANT	16,521,550	341,700	15,226	202,553	1,142,644	9,459	3,848,061	1,395,222
L_INC154000 - OTH PWR O&M PAY - MAINT MISC OTHER PWR GENERAT	3,103,343	64,184	2,860	38,047	214,630	1,777	722,805	262,073
L_INC156000 - OTH PWR O&M PAY - SYSTEM CONTROL & LOAD DISPATCH	837,829	13,341	628	7,232	64,134	332	182,643	66,831
L_INC157000 - OTH PWR O&M PAY - OTHER EXPENSES LOC 955	1,487,609	23,688	1,114	12,841	113,874	590	324,292	118,662
L_INC260010 - TRANS O&M PAY - OPERATION SUPERV & ENGINEERING	4,135,790	65,797	3,095	37,009	316,309	1,638	900,793	329,610
L_INC261000 - TRANS O&M PAY - LOAD DISPATCHING	2,807,184	44,699	2,103	24,232	214,884	1,113	611,953	223,921
L_INC262000 - TRANS O&M PAY - STATION EXPENSES	1,137,928	18,119	852	9,823	87,106	451	248,063	90,769
L_INC263000 - TRANS O&M PAY - OVERHEAD LINE EXPENSES	66,775	1,094	51	615	5,260	27	14,979	5,481
L_INC268000 - TRANS O&M PAY - MISC TRANSMISSION EXPENSES	3,653,262	58,121	2,734	32,692	279,405	1,447	795,666	291,154
L_INC269010 - TRANS O&M PAY - MAINT SUPERV & ENG	1,821,290	28,975	1,363	16,298	139,294	721	396,685	145,152
L_INC269000 - TRANS O&M PAY - MAINT OF STRUCTURES	2,994,041	47,675	2,243	25,845	229,188	1,187	652,687	238,826
L_INC270000 - TRANS O&M PAY - MAINT OF STATION EQ	1,042,366	16,598	781	8,998	79,793	413	227,235	83,148
L_INC271000 - TRANS O&M PAY - MAINT OF OVERHEAD LINES	1,203,958	19,154	901	10,774	92,080	477	262,227	95,952
L_INC272000 - TRANS O&M PAY - MAINT UNDERGROUND LINES	19,554	311	15	175	1,495	8	1,558	1,558
L_INC380000 - DIST O&M PAY - OPERATION SUPERVISION AND ENGINEERING	24,538,624	144,568	7,547	587	1,979,856	24,699	2,427,765	809,746
L_INC381000 - DIST O&M PAY - LOAD DISPATCHING	4,528,640	65,737	3,061	332,092	332,092	1,713	915,909	347,095
L_INC382000 - DIST O&M PAY - SUBSTATION EXPENSES	827,863	12,017	560	60,709	167,434	313	63,451	63,451
L_INC383000 - DIST O&M PAY - OVERHEAD LINE EXPENSES	6,372,783	84,757	4,136	473,758	473,758	2,749	1,242,907	466,665
L_INC384000 - DIST O&M PAY - UNDERGROUND LINE EXP	1,604,161	18,736	917	123,009	123,009	929	278,078	103,284
L_INC385000 - DIST O&M PAY - STREET LIGHTING AND SIGNAL SYSTEM EXPEN	1,874,122	(3,206)	(333)	(673)	(112,279)	(1,941)	(98,640)	(7,395)
L_INC386000 - DIST O&M PAY - METER EXPENSES	(1,067,246)	50	13	0	104,448	1,839	18,514	581
L_INC387000 - DIST O&M PAY - CUSTOMER INSTALLATIONS EXP	1,126,717	159,508	8,328	648	2,184,605	27,253	2,678,834	893,487
L_INC388000 - DIST O&M PAY - MISC DISTRIBUTION EXPENSES	27,074,103	97,533	5,092	396	1,335,796	16,664	1,637,996	546,330
L_INC391000 - DIST O&M PAY - MAINT SUPERV & ENG	16,554,693	34	2	0	174	1	479	181
L_INC392000 - DIST O&M PAY - MAINT OF STATION EQ	3,326,213	48,283	2,249	0	243,917	1,258	672,720	254,936
L_INC393000 - DIST O&M PAY - MAINT OF OVERHEAD LINES	25,038,381	333,005	16,251	1,861,374	1,861,374	10,801	4,883,327	1,833,507
L_INC394000 - DIST O&M PAY - MAINT UNDERGROUND LINES	10,722,143	125,232	6,128	822,187	822,187	6,210	1,858,659	690,347
L_INC395000 - DIST O&M PAY - MAINT OF LINE TRANSFORMERS	17,536	69	5	0	1,372	15	1,613	497
L_INC396000 - DIST O&M PAY - MAINT OF STREET LIGHTING & SIGNAL SYSTEM	4,211,169	11,434	1,189	2,401	400,496	6,925	351,845	26,378
L_INC397000 - DIST O&M PAY - MAINT OF METERS	3,806,832	102	5	0	1,401	17	1,718	573
L_INC398000 - DIST O&M PAY - MAINT OF MISC DISTRI PLT	17,361	615	127	76	622,592	10,058	190,448	5,238
L_INC401000 - CUST ACCT O&M PAY - SUPERVISION	6,828,891	1,197	180	89	1,306,500	32,793	335,068	9,661
L_INC402000 - CUST ACCT O&M PAY - METER READING EXP	15,224,942	1,871	473	124	3,925,328	69,117	695,798	21,852
L_INC403000 - CUST ACCT O&M PAY - CUST REC & COLLECT	42,116,335	6	1	0	11,997	211	2,127	67
L_INC407000 - CUST SERV & INFO PAY - SUPERVISION	128,723	279	71	18	585,051	10,302	103,705	3,257
L_INC408000 - CUST SERV & INFO PAY - CUST ASSIST EXP	6,277,534	0	0	0	193	3	34	1
L_INC409000 - CUST SERV & INFO PAY - INFO & INST ADV - GENERAL	2,067	0	0	0	499,385	8,793	88,520	2,780
L_INC410000 - CUST SERV & INFO PAY - MISC CUST SERV & INF	5,358,347	238	60	16	55,048	969	9,758	306
L_INC516000 - MISC AND SELLING EXPENSES	590,658	26	7	2	55,048	969	9,758	306
<b>TOTAL 1900-LABOR-EXC-&amp;G</b>	<b>632,466,290</b>	<b>8,985,937</b>	<b>415,063</b>	<b>4,528,034</b>	<b>47,650,053</b>	<b>441,517</b>	<b>114,681,226</b>	<b>41,097,861</b>

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**COS - Internal Factors Based on External Factors**  
**December 2023 - Subsequent Year Adjustment**

	GS(LD)(T)-2	GS(LD)(T)-3	MET	OL-1	OS-2	RS(T)-1	SL-1	SL-1M
<b>1300-INTANG-PLANT</b>								
BAL001000 - PLT IN SERV. - INTANGIBLE	44,879,427	9,669,937	1,030,614	2,545,173	176,923	1,248,642,989	30,837,486	334,242
BAL001098 - PLT IN SERV. - INTANGIBLE ARO						(0)		
<b>TOTAL 1300-INTANG-PLANT</b>	<b>44,879,427</b>	<b>9,669,937</b>	<b>1,030,614</b>	<b>2,545,173</b>	<b>176,923</b>	<b>1,248,642,989</b>	<b>30,837,486</b>	<b>334,242</b>
<b>1310-PROD-PLT-STEAM</b>								
BAL001100 - PLT IN SERV. - STEAM	28,954,530	6,961,671	672,052	62,272	57,502	633,186,960	282,210	29,524
BAL001800 - PLT IN SERV. - ACQ ADJ SCHERER 4	0	0	0	0	0	0	0	0
<b>TOTAL 1310-PROD-PLT-STEAM</b>	<b>28,954,530</b>	<b>6,961,671</b>	<b>672,052</b>	<b>62,272</b>	<b>57,502</b>	<b>633,186,960</b>	<b>282,210</b>	<b>29,524</b>
<b>1320-PROD-PLT-NUCL</b>								
BAL001200 - PLT IN SERV. - NUCLEAR - TURKEY PT	103,997,753	25,004,657	2,413,850	223,865	206,534	2,274,266,265	1,013,630	106,041
BAL001220 - PLT IN SERV. - NUCLEAR - ST LUCIE 1	44,104,088	10,604,148	1,023,682	94,853	87,588	964,482,359	429,867	44,971
BAL001250 - PLT IN SERV. - NUCLEAR - ST LUCIE COM	14,026,510	3,372,458	325,564	30,166	27,856	306,736,217	136,712	14,302
BAL001270 - PLT IN SERV. - NUCLEAR - ST LUCIE 2	50,915,987	12,241,965	1,181,791	109,504	101,116	1,113,447,153	496,260	51,917
<b>TOTAL 1320-PROD-PLT-NUCL</b>	<b>213,044,337</b>	<b>51,223,228</b>	<b>4,944,887</b>	<b>458,189</b>	<b>423,095</b>	<b>4,658,921,994</b>	<b>2,076,469</b>	<b>217,231</b>
<b>1340-PROD-PLT-OTHER</b>								
BAL001300 - PLT IN SERV. - OTH PRODUCTION	525,474,432	126,342,231	12,196,576	1,130,124	1,043,564	11,491,243,679	5,121,617	535,800
<b>TOTAL 1340-PROD-PLT-OTHER</b>	<b>525,474,432</b>	<b>126,342,231</b>	<b>12,196,576</b>	<b>1,130,124</b>	<b>1,043,564</b>	<b>11,491,243,679</b>	<b>5,121,617</b>	<b>535,800</b>
<b>1350-TRANS-PLANT</b>								
BAL001400 - PLT IN SERV. - TRANSMISSION	242,525,220	60,981,596	5,667,863	35,117	468,244	5,423,455,907	159,146	62,646
BAL001401 - PLT IN SERV. - TRANSMISSION - GSU	16,328,239	3,925,873	378,988		32,427	357,071,173		16,649
BAL001402 - PLT IN SERV. - TRANSMISSION - OTHER	1,794,223	451,147	41,931		3,464	40,123,200		463
<b>TOTAL 1350-TRANS-PLANT</b>	<b>260,647,682</b>	<b>65,358,616</b>	<b>6,088,783</b>	<b>35,117</b>	<b>504,135</b>	<b>5,820,650,280</b>	<b>159,146</b>	<b>79,758</b>
<b>1364-DIST-PLT-POLES</b>								
BAL001514 - PLT IN SERV. - DIST 364 - POL, TWR & FIX	53,841,109	1,193,572	1,193,572	9,351,320	569,625	2,580,938,717	11,189,797	1,072,182
<b>TOTAL 1364-DIST-PLT-POLES</b>	<b>53,841,109</b>	<b>1,193,572</b>	<b>1,193,572</b>	<b>9,351,320</b>	<b>569,625</b>	<b>2,580,938,717</b>	<b>11,189,797</b>	<b>1,072,182</b>
<b>1365-DIST-PLT-OH-C&amp;D</b>								
BAL001515 - PLT IN SERV. - DIST 365 - OH COND & DEV	27,795,869	684,423	684,423	25,612,254	384,668	3,531,436,996	5,450,982	848,113
<b>TOTAL 1365-DIST-PLT-OH-C&amp;D</b>	<b>27,795,869</b>	<b>684,423</b>	<b>684,423</b>	<b>25,612,254</b>	<b>384,668</b>	<b>3,531,436,996</b>	<b>5,450,982</b>	<b>848,113</b>
<b>1366-DIST-PLT-UGCOND</b>								
BAL001516 - PLT IN SERV. - DIST 366 - UG CONDUIT	11,946,944	309,759	309,759	13,614,375	179,956	1,774,437,759	2,265,765	396,447
<b>TOTAL 1366-DIST-PLT-UGCOND</b>	<b>11,946,944</b>	<b>309,759</b>	<b>309,759</b>	<b>13,614,375</b>	<b>179,956</b>	<b>1,774,437,759</b>	<b>2,265,765</b>	<b>396,447</b>
<b>1367-DIST-PLT-UG-C&amp;D</b>								
BAL001517 - PLT IN SERV. - DIST 367 - UG COND & DEV	29,570,304	747,494	747,494	27,228,381	418,164	3,647,187,412	5,699,449	880,293
<b>TOTAL 1367-DIST-PLT-UG-C&amp;D</b>	<b>29,570,304</b>	<b>747,494</b>	<b>747,494</b>	<b>27,228,381</b>	<b>418,164</b>	<b>3,647,187,412</b>	<b>5,699,449</b>	<b>880,293</b>
<b>1370-DIST-PLT-METERS</b>								
BAL001520 - PLT IN SERV. - DIST 370 - METERS	2,638,135	211,628	938,452		927,048	776,681,297		55,152



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**COS - Internal Factors Based on External Factors**  
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	GS(LD)(T)-2	GS(LD)(T)-3	MET	OL-1	OS-2	RS(T)-1	SL-1	SL-IM
<b>TOTAL I370-DIST-PLT-METERS</b>	<b>2,638,135</b>	<b>211,628</b>	<b>938,452</b>		<b>927,048</b>	<b>776,681,297</b>		<b>55,152</b>
<b>I374-DIST-PLT-OTHER</b>								
BAL001510 - PLT IN SERV - DIST 360 - LAND	2,634,654		69,547	108,041	32,054	69,547,688	489,542	40,694
BAL001511 - PLT IN SERV - DIST 361 - STRUCTURES	8,929,169		235,704	366,163	108,634	235,705,780	1,659,119	137,917
BAL001512 - PLT IN SERV - DIST 362 - STATION EQ	79,002,450		2,085,436	3,239,695	961,163	2,085,449,775	14,679,355	1,220,246
BAL001513 - PLT IN SERV - DIST 363 - STOR BATT EQUIP	93,631		2,472	3,840	1,139	2,471,614	17,398	1,446
BAL001518 - PLT IN SERV - DIST 368 - TRANSF	22,398,423		221,239	1,305,542	102,340	2,864,726,570	5,636,870	654,183
BAL001519 - PLT IN SERV - DIST 369 - SERVICES	37,313			115,034,358		1,430,981,842		205,012
BAL001521 - PLT IN SERV - DIST 371 - INSTAL ON CP								
BAL001523 - PLT IN SERV - DIST 373 - S-LGT & TFC SIG								
BAL001524 - ACQUISITION ADJUSTMENT VERO	1,013,330	898	27,522	830,828	15,630	80,593,515	837,961,808	23,380
<b>TOTAL I374-DIST-PLT-OTHER</b>	<b>114,108,970</b>	<b>898</b>	<b>2,641,919</b>	<b>120,888,466</b>	<b>1,220,961</b>	<b>6,769,476,784</b>	<b>864,198,351</b>	<b>2,282,878</b>
<b>I389-GENERAL-PLANT</b>								
BAL001600 - PLT IN SERV - GEN PLT - TRANSPORT	13,326,752	2,871,446	306,036	755,778	52,536	370,779,155	9,157,059	99,252
BAL001710 - PLT IN SERV - GEN PLT - STRUCTURES	25,656,842	5,528,147	589,185	1,455,034	101,144	713,828,985	17,629,291	191,081
BAL001720 - PLT IN SERV - GEN PLT - OTHER	24,388,832	5,254,935	560,066	1,383,124	96,145	676,550,190	16,758,018	181,637
<b>TOTAL I389-GENERAL-PLANT</b>	<b>63,372,426</b>	<b>13,654,528</b>	<b>1,455,288</b>	<b>3,593,936</b>	<b>249,826</b>	<b>1,763,158,330</b>	<b>43,544,368</b>	<b>471,970</b>
<b>I400-ACCUM-PROV-DEPR</b>								
BAL008000 - ACC PRV DEPR - INTANGIBLE	(19,934,452)	(4,295,173)	(457,776)	(1,130,510)	(78,585)	(554,619,676)	(13,697,331)	(148,463)
BAL008001 - ACC PRV DEPR - INTANGIBLE ARO								
BAL008075 - ACC PRV DEPR - ITC INTEREST SYNCHRONIZATION	(144,304)	(31,092)	(3,314)	(8,184)	(569)	(4,014,848)	(99,154)	(1,075)
BAL008100 - ACC PRV DEPR - STEAM	7,240,523	1,740,872	168,057	15,572	14,379	156,338,094	70,571	7,383
BAL008101 - ACC PRV DEPR & AMORT - STEAM 2016 FLOWBACK	1,842,540	443,010	42,766	3,963	3,659	40,293,249	17,959	1,879
BAL008155 - ACC PRV DEPR & AMORT - FOSSIL DECOM	(5,851,795)	(1,406,974)	(135,824)	(12,585)	(11,621)	(127,968,941)	(67,035)	(5,967)
BAL008200 - ACC PRV DEPR - TURKEY POINT	(44,560,804)	(10,713,959)	(1,034,283)	(95,836)	(88,495)	(974,469,984)	(434,319)	(45,436)
BAL008220 - ACC PRV DEPR - ST LUCIE 1	(20,376,549)	(4,899,227)	(472,952)	(43,823)	(40,467)	(445,600,915)	(198,603)	(20,777)
BAL008250 - ACC PRV DEPR - ST LUCIE COM	(7,716,019)	(1,855,198)	(179,093)	(16,595)	(15,324)	(168,736,393)	(75,205)	(7,868)
BAL008270 - ACC PRV DEPR - ST LUCIE 2	(22,673,379)	(5,451,465)	(526,263)	(48,763)	(45,028)	(495,828,732)	(220,990)	(23,119)
BAL008288 - ACC PRV DEPR & AMORT - NUCLEAR 2016 FLOWBACK	(3,517,576)	(845,747)	(81,645)	(7,965)	(6,986)	(76,923,476)	(34,285)	(3,587)
BAL008300 - ACC PRV DEPR - OTH PRODUCTION	(69,642,015)	(16,744,350)	(1,616,433)	(149,777)	(138,305)	(1,522,953,959)	(678,777)	(71,011)
BAL008301 - ACC DEPR & AMORT - OTHER 2016 FLOWBACK	(4,857,605)	(1,167,936)	(112,748)	(10,447)	(9,647)	(106,227,657)	(47,345)	(4,953)
BAL008350 - ACC PRV DEPR - DISMANTLEMENT - OTHER	(1,444,934)	(347,412)	(33,538)	(3,108)	(2,870)	(31,598,277)	(14,083)	(1,473)
BAL008400 - ACC PRV DEPR - TRANSMISSION	(43,651,478)	(10,975,917)	(1,020,144)	(84,278)	(6,938)	(976,153,605)	(11,275)	(1,275)
BAL008401 - ACC PRV DEPR - TRANSMISSION - GSU	(3,493,391)	(839,932)	(81,084)	(7,513)	(6,938)	(76,394,586)	(3,562)	(3,562)
BAL008402 - ACC PRV DEPR - TRANSMISSION - OTHER	(750,053)	(188,597)	(17,529)	(1,448)	(1,448)	(16,773,024)	(34,049)	(194)
BAL008404 - ACC PRV DEPR & AMORT - TRANS 2016 FLOWBACK	7,571,087	1,898,485	176,862	1,020	14,644	169,073,623	4,623	2,317
BAL008510 - ACC PRV DEPR - DIST 360 - LAND	(15,343)	(405)	(405)	(629)	(187)	(405,020)	(2,851)	(237)
BAL008511 - ACC PRV DEPR - DIST 361 - STRUCTURES	(2,141,895)	(87,834)	(56,540)	(87,834)	(26,059)	(56,540,201)	(397,983)	(33,083)
BAL008512 - ACC PRV DEPR - DIST 362 - STATION EQ	(17,549,765)	(463,263)	(463,263)	(719,673)	(213,515)	(463,266,059)	(3,280,902)	(271,068)
BAL008513 - ACC PRV DEPR - DIST 363 - STOR BATT EQUIP	(62,440)	(2,561)	(1,648)	(760)	(760)	(1,648,255)	(11,602)	(964)
BAL008514 - ACC PRV DEPR - DIST 364 - POL, TWR & FIX	(10,767,746)	(238,704)	(238,704)	(1,870,181)	(113,920)	(516,165,115)	(2,237,860)	(214,427)
BAL008515 - ACC PRV DEPR - DIST 365 - OH COND & DEV	(4,923,162)	(121,224)	(121,224)	(4,556,403)	(68,132)	(625,482,731)	(985,470)	(150,216)

**RETAIL COST OF SERVICE STUDY (WITH RSAM, MDS)**  
**COS - Internal Factors Based on External Factors**  
**December 2023 - Subsequent Year Adjustment**

	GS(LD)(T)-2	GS(LD)(T)-3	MET	OL-1	OS-2	RS(T)-1	SL-1	SL-1M
BAL008516 - ACC PRV/DEPR - DIST 366 - UG CONDUIT	(3,110,717)		(80,854)	(3,544,878)	(48,857)	(462,023,871)	(589,954)	(103,226)
BAL008517 - ACC PRV/DEPR - DIST 367 - UG COND & DEV	(6,218,370)		(87,191)	(5,725,885)	(87,936)	(766,970,864)	(1,188,543)	(185,118)
BAL008518 - ACC PRV/DEPR - DIST 368 - TRANSF	(7,499,000)		(74,071)	(437,096)	(34,264)	(959,111,486)	(1,887,226)	(219,021)
BAL008519 - ACC PRV/DEPR - DIST 369 - SERVICES	(16,159)					(619,722,889)	(88,786)	(88,786)
BAL008520 - ACC PRV/DEPR - DIST 370 - METERS	(1,334,428)	(107,046)	(474,890)	(47,335,165)	(468,922)	(392,862,860)		(27,897)
BAL008521 - ACC PRV/DEPR - DIST 371 - INSTAL ON CP								
BAL008523 - ACC PRV/DEPR - DIST 373 - SLGT & TFC SIG								
BAL008568 - ACC PROV DEPR & AMORT - DISTRIBUTION 2016 FLOWBACK	5,436,424	21	127,790	4,506,878	63,546	419,388,539	(120,302,107)	125,562
BAL008590 - ACC PRV/DEPR - VERO AMORT ELECT PLANT	(153,388)	(136)	(4,166)	(125,762)	(2,366)	(12,199,436)	(568,282)	(3,539)
BAL008600 - ACC PRV/DEPR - GEN PLT - TRANSP EQ	(6,704,567)	(1,444,597)	(153,964)	(380,225)	(26,431)	(186,535,400)	(4,606,827)	(49,933)
BAL008710 - ACC PRV/DEPR - GEN PLT - STRUCTURES	(4,196,042)	(904,099)	(96,358)	(237,963)	(16,542)	(116,743,002)	(2,883,179)	(31,250)
BAL008711 - ACC PROV DEPR & AMORT - GENERAL 2016 FLOWBACK	570,026	122,821	13,090	32,327	2,247	15,859,369	391,676	4,245
BAL008720 - ACC PRV/DEPR - GEN PLT - OTHER	(10,582,250)	(2,280,103)	(243,011)	(600,134)	(41,717)	(294,421,148)	(7,271,260)	(78,812)
BAL009150 - ACC PRV/DEPR - NUCLEAR DECOMM RESV	0	0	0	0	0	0	0	0
BAL009180 - ACC PRV/DEPR - AMORT ELECT PLANT	600,742	144,439	13,944	1,292	1,193	13,137,224	5,855	613
<b>TOTAL I400-ACCUM-PROV-DEPR</b>	<b>(300,628,277)</b>	<b>(60,149,312)</b>	<b>(7,396,005)</b>	<b>(62,576,042)</b>	<b>(1,575,496)</b>	<b>(10,236,272,332)</b>	<b>(140,919,320)</b>	<b>(1,664,338)</b>
<b>I410-FUTURE-USE</b>								
BAL005300 - PLT FUTURE USE - OTH PRODUCTION	14,138,820	3,399,461	328,170	30,408	28,079	309,192,264	137,806	14,417
BAL005400 - PLT FUTURE USE - TRANSMISSION	748,316	188,160	17,488	1,004	1,445	16,734,167	96,809	193
BAL005500 - PLT FUTURE USE - DISTRIBUTION	521,013		13,753	21,365	6,339	13,753,336	8,047	8,047
BAL005700 - PLT FUTURE USE - GENERAL	26,628	5,737	611	1,510	105	740,842	18,296	198
<b>TOTAL I410-FUTURE-USE</b>	<b>15,434,777</b>	<b>3,593,359</b>	<b>360,023</b>	<b>53,284</b>	<b>35,967</b>	<b>340,420,610</b>	<b>252,912</b>	<b>22,856</b>
<b>I415-CWIP</b>								
BAL007000 - CWIP - INTANGIBLE PLANT	2,930,173	631,349	67,289	166,174	11,551	81,523,779	2,013,376	21,823
BAL007100 - CWIP - STEAM	466,806	112,236	10,835	1,004	927	10,208,259	4,550	476
BAL007200 - CWIP - NUCLEAR RECOVERY	9,348,392	2,247,677	216,982	20,105	18,565	204,433,634	91,116	9,532
BAL007300 - CWIP - OTHER PRODUCTION - GT	5,141,975	1,236,309	119,348	11,059	10,212	112,446,355	50,117	5,243
BAL007400 - CWIP - TRANSMISSION	7,143,991	1,796,316	166,957	13,793	13,793	159,757,079	12,114,201	1,845
BAL007500 - CWIP - DISTRIBUTION	3,233,843	12	76,016	2,680,905	37,800	249,472,244	2,009,522	74,690
BAL007600 - CWIP - GENERAL - TRANSPORT EQ	2,924,584	630,141	67,160	165,856	11,529	81,367,710	21,781	21,781
<b>TOTAL I415-CWIP</b>	<b>31,189,744</b>	<b>6,654,040</b>	<b>724,585</b>	<b>3,045,103</b>	<b>104,378</b>	<b>899,209,060</b>	<b>16,282,852</b>	<b>135,390</b>
<b>I420-NUCLEAR-FUEL</b>								
BAL020100 - NUCLEAR FUEL IN PROCESS	14,740,259	3,675,583	319,253	339,981	37,192	251,517,070	1,540,764	124,162
BAL020300 - NUCLEAR FUEL ASSEMBLIES IN REACTOR	17,798,318	4,438,130	385,486	410,515	44,908	303,697,571	1,860,416	149,921
BAL020400 - SPENT NUCLEAR FUEL	2,320,624	578,663	50,261	53,525	5,855	39,597,435	242,569	19,547
BAL020500 - ACCUM PRV FOR AMORT OF NUCLEAR FUEL ASSEMBLIES	(13,701,445)	(3,416,548)	(296,753)	(316,021)	(34,571)	(233,791,504)	(1,432,179)	(115,412)
<b>TOTAL I420-NUCLEAR-FUEL</b>	<b>21,157,756</b>	<b>5,275,829</b>	<b>458,246</b>	<b>488,000</b>	<b>53,385</b>	<b>361,020,573</b>	<b>2,211,570</b>	<b>178,218</b>
<b>I425-WORKING CAPITAL</b>								
BAL231000 - CASH	1,192,810	253,221	27,620	67,196	4,815	34,858,378	873,758	8,483
BAL234000 - OTHER SPECIAL DEPOSITS	44,339	9,413	1,027	2,498	179	1,295,752	32,479	315
BAL235000 - WORKING FUNDS	2,391	508	55	135	10	68,871	1,751	17



**RETAIL COST OF SERVICE STUDY (WITH RSAM, MDS)**  
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	GSLD(T)-2	GSLD(T)-3	MET	OL-1	OS-2	RS(T)-1	SL-1	SL-1M
BAL853200 - OTH DEF CREDITS - OTHER	(3,561,264)	(756,019)	(82,462)	(200,621)	(14,375)	(104,073,463)	(2,608,700)	(25,326)
BAL853250 - OTH DEF CREDITS - DEF SURPP INT	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
BAL854304 - OTH REG LIAB - TAX AUDIT REFUND INT	(6,038)	(1,282)	(140)	(340)	(24)	(176,451)	(4,423)	(43)
BAL854306 - OTH REG LIAB - DEF GAIN LAND SALES	(67,812)	(14,396)	(1,570)	(3,820)	(274)	(1,981,712)	(49,673)	(482)
BAL854314 - OTH REG LIAB - INTEREST INCOME - FIN 48	(16,349)	(3,471)	(379)	(921)	(66)	(477,773)	(11,976)	(116)
BAL854340 - OTH REG LIAB - BASE	(89)	(2)	(2)	(0)	(0)	(1,957)	(1)	(0)
BAL856100 - DEF GAINS FUTURE USE	(579,940)	(123,115)	(13,429)	(32,670)	(2,341)	(16,948,016)	(424,818)	(4,124)
<b>TOTAL I425-WORKING_CAPITAL</b>	<b>86,325,920</b>	<b>18,008,060</b>	<b>2,026,505</b>	<b>9,462,041</b>	<b>356,150</b>	<b>2,561,654,635</b>	<b>55,404,953</b>	<b>516,965</b>
<b>I440-REVS-EXCL-MISC-SERV</b>								
INC004000 - RETAIL SALES - BASE REVENUES	132,403,194	24,703,233	4,126,115	14,466,475	1,069,541	4,808,886,342	128,837,916	1,129,580
INC004020 - CILC INCENTIVES OFFSET	4,885,315							
INC004715 - INTERCHANGE SALES NON RECOVERABLE	47,876	11,467	1,119	23,343	92	1,070,621		12
INC0054000 - RENT FROM ELECTRIC PROPERTY - GENERAL	411,603	88,686	9,452	10,751	1,623	11,451,680	282,820	3,065
INC0054100 - RENT FROM ELECTRIC PROPERTY - FUTURE USE & PLT IN SERV & STC	189,576	40,847	4,353	10,751	747	5,274,416	130,261	1,412
INC0054400 - RENT FROM ELECTRIC PROPERTY - POLE ATTACHMENTS	567,408		12,579	98,549	6,003	27,199,383	117,924	11,299
INC0056060 - OTH ELECTRIC REVENUES - SOLAR NOW	97,510	24,872	2,137	2,229	249	1,648,902	10,101	814
INC0056130 - OTH ELECTRIC REVENUES - TRANSMISSION	10,762	2,578	252		21	240,670		3
INC0056213 - OTH ELECTRIC REVENUES - TRANS. SERVICE DEMAND (SHORT-TE	255,091	61,099	5,962		493	5,704,462		66
INC0056222 - OTH ELECTRIC REVENUES - ANCILLARY SERVICES (REACTIVE & VI	39,444	9,484	916	85	78	862,564	384	40
INC0056224 - OTH ELECTRIC REVENUES - ANCILLARY SERVICES (REG. SPINNING	22,867	5,498	531	49	45	500,071	223	23
INC0056249 - OTH ELECTRIC REVENUES - WHOLESALE DISTRIBUTION WHEELIN	2,038	0	48	1,690	24	157,242	7,636	47
INC0056400 - OTH ELECTRIC REVENUES - USE CHARGE RECOVERIES PSL 2	57,933	13,929	1,345	125	115	1,266,893	565	59
INC0056700 - OTH ELECTRIC REVENUES - MISC	648,972	137,770	15,027	36,559	2,619	18,965,388	475,385	4,615
INC0056920 - OTH ELECTRIC REVENUES - UNBILLED REVENUES - FPSC	97,803	24,947	2,144	2,236	250	1,653,862	10,131	816
INC0056921 - OTH ELECTRIC REVENUES - NET METERING	(2,626)	(670)	(58)	(60)	(7)	(44,407)	(272)	(22)
<b>TOTAL I440-REVS-EXCL-MISC-SERV</b>	<b>139,734,766</b>	<b>25,123,739</b>	<b>4,181,921</b>	<b>14,642,030</b>	<b>1,081,894</b>	<b>4,884,838,087</b>	<b>129,873,075</b>	<b>1,151,831</b>
<b>I450-MISC-SERV-REVS</b>								
INC0050400 - FIELD COLLECTION LATE PAYMENT CHARGES	85,351	41,091	260	581,584	247	59,531,898	95,644	
INC0051010 - MISC SERV REVS - INITIAL CONNECTION	13	0				927,580	9	
INC0051020 - MISC SERV REVS - RECONNECT AFTER NON PAYMENT						5,515,445		
INC0051030 - MISC SERV REVS - CONNECT / DISCONNECT	40	9				10,602,129	208	
INC0051040 - MISC SERV REVS - RETURNED CUSTOMER CHECKS				18,688		10,545,630	4,372	
INC0051050 - MISC SERV REVS - CURRENT DIVERSION PENALTY	1	0				1,281,947	10	
INC0051060 - MISC SERV REVS - OTHER BILLINGS	95	8	13	2,211	81	2,489,649	8,213	357
INC0051100 - MISC SERV REVS - REIMBURSEMENTS - OTHER	(61)	(5)	(8)	(1,417)	(52)	(1,594,795)	(5,261)	(228)
<b>TOTAL I450-MISC-SERV-REVS</b>	<b>85,439</b>	<b>41,103</b>	<b>265</b>	<b>601,066</b>	<b>276</b>	<b>89,299,483</b>	<b>103,195</b>	<b>128</b>
<b>I500-O&amp;M-EXCL-CUST-ACCTS</b>								
INC100000 - STEAM O&M - OPERATION SUPERV & ENG			(2,857)	(2,332)	(310)	(2,363,185)	(10,567)	(859)
INC101210 - STEAM O&M - FUEL - NON REC EXP	(129,633)	(32,044)	(2,906)	(3,095)	(339)	(2,289,772)	(14,027)	(1,130)
INC102000 - STEAM O&M - STEAM EXPENSES	(206,848)	(51,029)	(4,576)	(3,483)	(489)	(3,825,474)	(15,783)	(1,286)
INC105000 - STEAM O&M - ELECTRIC EXPENSES	(84,610)	(20,683)	(1,905)	(979)	(189)	(1,667,165)	(4,437)	(368)
INC106000 - STEAM O&M - MISC STEAM EXP	(584,710)	(140,048)	(13,665)		(1,129)	(13,075,536)		(151)

FLORIDA POWER & LIGHT COMPANY  
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**COS - Internal Factors Based on External Factors**  
**December 2023 - Subsequent Year Adjustment**

	GSLD(T)-2	GSLD(T)-3	MET	OL-1	OS-2	RS(T)-1	SL-1	SL-1M
INC110000 - STEAM O&M - MAINT SUPERV & ENG	(150,203)	(37,207)	(3,296)	(2,886)	(364)	(2,695,727)	(13,081)	(1,061)
INC111000 - STEAM O&M - MAINT OF STRUCTURES	(125,764)	(30,123)	(2,939)	(2,838)	(243)	(2,812,392)	(8,123)	(32)
INC112000 - STEAM O&M - MAINT OF BOILER PLANT	(513,242)	(127,980)	(11,116)	(11,838)	(1,295)	(8,757,593)	(53,648)	(4,323)
INC113000 - STEAM O&M - MAINT OF ELECTRIC PLANT	(118,418)	(29,528)	(2,565)	(2,731)	(299)	(2,020,606)	(12,378)	(997)
INC114000 - STEAM O&M - MAINT OF MISC STEAM PLT	(67,344)	(16,793)	(1,459)	(1,553)	(170)	(1,149,117)	(7,039)	(567)
INC117000 - NUCLEAR O&M - OPERAT SUPERV & ENG	(1,723,189)	(421,079)	(38,820)	(19,562)	(3,829)	(34,040,331)	(88,653)	(7,370)
INC118210 - NUCLEAR O&M - NUCL FUEL EXP	(327,675)	(81,708)	(7,097)	(7,558)	(827)	(5,591,205)	(34,251)	(2,760)
INC119000 - NUCLEAR O&M - COOLANTS AND WATER	(274,131)	(67,339)	(6,114)	(3,938)	(630)	(5,225,568)	(17,845)	(1,465)
INC120000 - NUCLEAR O&M - STEAM EXPENSES	(1,281,103)	(308,953)	(29,573)	(4,938)	(2,600)	(27,514,171)	(22,377)	(2,079)
INC123000 - NUCLEAR O&M - ELECTRIC EXPENSES	(4,011)	(1,000)	(87)	(92)	(10)	(68,481)	(419)	(34)
INC124000 - NUCLEAR O&M - MISC NUCLEAR PWR EXP	(1,961,570)	(469,830)	(45,842)	(4,842)	(3,787)	(43,865,495)	(218,084)	(17,579)
INC125000 - NUCLEAR O&M - RENTS	(9,372)	(2,253)	(218)	(20)	(19)	(204,955)	(91)	(10)
INC128000 - NUCLEAR O&M - MAINT SUPERV & ENG	(2,106,447)	(525,059)	(45,657)	(48,122)	(5,303)	(36,049,237)	(218,084)	(17,579)
INC129000 - NUCLEAR O&M - MAINT OF STRUCTURES	(127,383)	(30,511)	(2,977)	(2,977)	(246)	(2,848,604)	(8,123)	(33)
INC130000 - NUCLEAR O&M - MAINT OF REACTOR PLANT	(562,829)	(140,345)	(12,190)	(12,982)	(1,420)	(9,603,709)	(58,831)	(4,741)
INC131000 - NUCLEAR O&M - MAINT OF ELECTRIC PLANT	(136,493)	(34,035)	(2,956)	(3,146)	(344)	(2,329,018)	(14,267)	(1,150)
INC132000 - NUCLEAR O&M - MAINT OF MISC NUCL PLT	(488,383)	(121,782)	(10,578)	(11,264)	(1,232)	(8,333,409)	(51,049)	(4,114)
INC146000 - OTH PWR O&M - OPERAT SUPERV & ENG	(656,057)	(160,602)	(14,729)	(8,124)	(1,475)	(12,804,562)	(36,817)	(3,045)
INC147200 - OTH PWR O&M - FUEL N-RECOV EMISSIONS	(155,331)	(38,733)	(3,364)	(3,583)	(392)	(2,650,452)	(16,236)	(1,308)
INC148000 - OTH PWR O&M - GENERATION EXPENSES	(613,213)	(150,604)	(13,682)	(8,742)	(1,408)	(11,704,548)	(39,616)	(3,253)
INC149000 - OTH PWR O&M - MISC OTH PWR GENERAT	(1,095,491)	(262,389)	(25,602)	(2,115)	(2,115)	(24,497,860)	(283)	(283)
INC149111 - OTH PWR O&M - WC H2O RECLAMATION	(81,609)	(19,547)	(1,907)	(1,907)	(158)	(1,824,979)	(21)	(21)
INC151000 - OTH PWR O&M - MAINT SUPERV & ENG	(423,642)	(104,030)	(9,455)	(6,003)	(972)	(8,094,510)	(27,205)	(2,234)
INC152000 - OTH PWR O&M - MAINT OF STRUCTURES	(1,001,952)	(239,985)	(23,416)	(1,934)	(1,934)	(22,406,100)	(259)	(259)
INC153000 - OTH PWR O&M - MAINT GENR & ELECT PLT	(1,488,888)	(371,264)	(32,247)	(34,341)	(3,757)	(25,405,297)	(155,630)	(12,541)
INC154000 - OTH PWR O&M - MAINT MISC OTH PWR GEN	(288,461)	(66,943)	(5,814)	(6,192)	(677)	(4,580,828)	(2,261)	(2,261)
INC156000 - OTH PWR O&M - SYS CNTR & L DISPATCH	(58,667)	(14,052)	(1,371)	(1,371)	(113)	(1,311,933)	(15)	(15)
INC157000 - OTH PWR O&M - OTHER EXPENSES	(65,986)	(15,805)	(1,542)	(1,542)	(127)	(1,475,612)	(17)	(17)
INC260010 - TRANS O&M - OPERAT SUPERV & ENG	(218,064)	(54,831)	(5,096)	(5,096)	(421)	(4,876,445)	(56)	(56)
INC261000 - TRANS O&M - LOAD DISPATCHING	(282,458)	(67,654)	(6,601)	(6,601)	(545)	(6,316,453)	(73)	(73)
INC262000 - TRANS O&M - STATION EXPENSES	(75,118)	(17,992)	(1,756)	(1,756)	(145)	(1,679,821)	(19)	(19)
INC263000 - TRANS O&M - OVERHEAD LINE EXPENSES	(2,777)	(698)	(65)	(65)	(5)	(62,111)	(1)	(1)
INC265000 - TRANS O&M - TRANS OF ELECTR BY OTH	(171,740)	(41,135)	(4,014)	(4,014)	(332)	(3,840,535)	(44)	(44)
INC266000 - TRANS O&M - MISC TRANS EXP	(133,681)	(33,613)	(3,124)	(2,58)	(258)	(2,989,430)	(35)	(35)
INC267000 - TRANS O&M - RENTS	(2,818)	(675)	(66)	(66)	(5)	(63,012)	(1)	(1)
INC268010 - TRANS O&M - MAINT SUPERV & ENG	(70,206)	(17,653)	(1,641)	(1,641)	(136)	(1,569,981)	(18)	(18)
INC269000 - TRANS O&M - MAINT OF STRUCTURES	(94,473)	(22,628)	(2,208)	(2,208)	(182)	(2,112,647)	(24)	(24)
INC270000 - TRANS O&M - MAINT OF STATION EQ	(63,163)	(15,129)	(1,476)	(1,476)	(122)	(1,412,489)	(16)	(16)
INC271000 - TRANS O&M - MAINT OF OVERHEAD LINES	(157,663)	(3,963)	(368)	(368)	(30)	(352,493)	(4)	(4)
INC272000 - TRANS O&M - MAINT UNDERGROUND LINES	(30,505)	(7,670)	(713)	(713)	(59)	(682,167)	(8)	(8)
INC273000 - TRANS O&M - MAINT OF MISC TRANS PLANT	(16,928)	(4,256)	(396)	(396)	(33)	(378,545)	(4)	(4)
INC380000 - DIST O&M - OPERATION SUPERV & ENG	(253,558)	(225)	(6,887)	(207,892)	(3,911)	(20,166,345)	(939,402)	(5,850)
INC381000 - DIST O&M - LOAD DISPATCHING	(110,614)	(29,200)	(2,920)	(4,536)	(1,346)	(2,919,902)	(20,553)	(1,709)
INC382000 - DIST O&M - SUBSTATION EXPENSES	(70,213)	(1,853)	(854)	(2,879)	(854)	(1,853,436)	(13,046)	(1,084)
INC383000 - DIST O&M - OVERHEAD LINE EXPENSES	(258,797)	(6,365)	(6,365)	(11,145)	(2,934)	(7,626,157)	(50,499)	(4,263)

FLORIDA POWER & LIGHT COMPANY  
 AND SUBSIDIARIES (CONSOLIDATED)  
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**RETAIL COST OF SERVICE STUDY (WITH RSAM, MDS)**  
**COS - Internal Factors Based on External Factors**  
**December 2023 - Subsequent Year Adjustment**

	GS(LD)(T)-2	GS(LD)(T)-3	MET	OL-1	OS-2	RS(T)-1	SL-1	SL-IM
INC384000 - DIST O&M - UNDERGROUND LINE EXP	(117,381)		(2,883)	(5,058)	(1,329)	(4,151,524)	(22,917)	(2,033)
INC385000 - DIST O&M - ST LIGHT & SIGNAL SYSTEMS			491		485	406,455		29
INC386000 - DIST O&M - METER EXPENSES	1,381	111	(7)	(13,443)	(41)	(1,272,943)		(182)
INC387000 - DIST O&M - CUSTOMER INSTALLATIONS EXP	(49)	(254)	(7,781)	(234,881)	(4,419)	(22,784,363)	(1,061,356)	(6,610)
INC388000 - DIST O&M - MISC DISTRIBUTION EXPENSES	(286,476)	(35)	(1,061)	(32,024)	(602)	(3,106,423)	(144,705)	(901)
INC389000 - DIST O&M - RENTS	(39,058)	(174)	(5,342)	(161,280)	(3,034)	(15,644,784)	(728,775)	(4,538)
INC390000 - DIST O&M - MAINT SUPERV & ENG	(196,707)		(134)	(208)	(62)	(134,131)	(944)	(78)
INC391000 - DIST O&M - MAINT OF STRUCTURES	(5,081)		(134)	(208)	(62)	(134,131)	(944)	(78)
INC392000 - DIST O&M - MAINT OF STATION EQ	(16,810)		(5,723)	(8,891)	(2,638)	(5,723,191)	(40,285)	(3,349)
INC393000 - DIST O&M - MAINT OF OVERHEAD LINES	(904,339)		(22,241)	(38,945)	(10,251)	(26,648,857)	(176,462)	(14,895)
INC394000 - DIST O&M - MAINT UNDERGROUND LINES	(337,550)		(8,291)	(14,544)	(3,821)	(11,938,458)	(65,902)	(5,847)
INC395000 - DIST O&M - MAINT OF LINE TRANSFORMERS	(220)		(2)	(13)	(1)	(28,142)	(55)	(6)
INC396000 - DIST O&M - MAINT S LIGHT & SIGNAL SYST								
INC397000 - DIST O&M - MAINT OF METERS	(13,123)	(1,053)	(4,668)	(49,859)	(4,611)	(3,863,488)	(8,782,746)	(274)
INC398000 - DIST O&M - MAINT OF MISC DISTRIBUTION PLANT	(60,811)	(54)	(1,652)	(49,859)	(938)	(4,836,507)	(22,5297)	(1,403)
INC407000 - CUST SERV & INFO - SUPERVISION	(25)	(2)	(3)	(573)	(21)	(644,845)	(2,127)	(92)
INC408000 - CUST SERV & INFO - CUST ASSIST EXP	(316)	(26)	(44)	(7,357)	(268)	(8,282,781)	(27,325)	(1,187)
INC409000 - CUST SERV & INFO - INFO & INST ADV GEN	(0)	(0)	(0)	(4)	(0)	(4,581)	(15)	(1)
INC410000 - CUST SERV & INFO - INFO & INST ADV GEN	(271)	(22)	(38)	(6,310)	(230)	(7,103,446)	(23,435)	(1,018)
INC510000 - DEMONSTRATING AND SELLING EXPENSES	(17)	(1)	(2)	(399)	(15)	(449,047)	(1,481)	(64)
INC516000 - MISC AND SELLING EXPENSES	(677)	(55)	(94)	(15,747)	(574)	(17,728,573)	(58,487)	(2,540)
INC520010 - A&G EXP - SALARIES			(123,029)	(303,830)	(21,120)	(149,056,575)	(3,681,220)	(39,900)
INC521000 - A&G EXP - OFF SUPPL & EXP	(5,357,475)	(1,154,347)	(24,927)	(1,085,469)	(4,279)	(30,200,097)	(745,846)	(8,084)
INC522000 - A&G EXP - ADMIN EXP TRANSFERRED CR	3,181,879	665,583	73,069	180,449	12,544	88,526,766	2,186,328	23,697
INC523000 - A&G EXP - OUTSIDE SERVICES EMPLOYED	(1,770,167)	(381,409)	(40,650)	(100,389)	(6,978)	(49,249,874)	(1,216,314)	(13,183)
INC524000 - A&G EXP - PROPERTY INSURANCE	(388,200)	(77,123)	(9,281)	(57,688)	(1,736)	(12,607,201)	(273,837)	(2,032)
INC524100 - A&G EXP - PROP INSUR NUCL OUTAGE	7,152	1,720	166	15	14	156,411	70	7
INC525000 - A&G EXP - INJURIES AND DAMAGES	(798,608)	(172,072)	(18,339)	(45,290)	(3,148)	(22,219,015)	(548,739)	(5,948)
INC526100 - A&G EXP - EMP PENSIONS & BENEFITS	(1,062,366)	(228,903)	(24,396)	(60,248)	(4,188)	(29,557,337)	(729,972)	(7,912)
INC528010 - A&G EXP - REGULATORY COMMISSION EXPENSE - FPSC	(35,345)	(7,616)	(812)	(2,004)	(139)	(983,378)	(24,286)	(263)
INC528220 - A&G EXP - REGULATORY COMMISSION EXPENSE - RAF - RETAIL B/	(132,327)	(28,512)	(3,039)	(7,504)	(522)	(3,681,614)	(80,924)	(986)
INC530000 - A&G EXP - MISC GENERAL EXPENSES	(304,719)	(65,656)	(6,998)	(17,281)	(1,201)	(8,477,948)	(209,378)	(2,269)
INC531000 - A&G EXP - RENTS	(93,125)	(20,065)	(2,139)	(5,281)	(367)	(2,590,952)	(63,988)	(694)
INC535000 - A&G EXP - MAINT OF GEN PLT	(245,189)	(52,830)	(5,631)	(13,905)	(967)	(6,821,691)	(168,474)	(1,826)
<b>TOTAL I500-O&amp;M-EXCL-CUST-ACCTS</b>	<b>(29,159,216)</b>	<b>(6,191,542)</b>	<b>(673,550)</b>	<b>(1,516,008)</b>	<b>(113,981)</b>	<b>(752,691,461)</b>	<b>(21,079,278)</b>	<b>(195,449)</b>
<b>I540-O&amp;M-CA-EXCL-SUP</b>								
INC402000 - CUST ACCT O&M - METER READING EXP	(685)	(34)	(79)	(63,593)	(265)	(7,176,899)	(236,188)	(217)
INC403000 - CUST ACCT O&M - CUST REC & COLLECT	(2,732)	(222)	(378)	(49,504)	(2,318)	(71,593,040)	(20,980)	(10,257)
INC404000 - CUST ACCT O&M - UNCOLLECTIBLE ACCTS	(2,503)	(408)	(1,258)	(1,847)	(865)	(2,079,298)	(6,860)	(6,531)
INC405000 - CUST ACCT - MISC CUSTOMER ACCOUNTS EXPENSES	(3,030)	(664)	(1,715)	(114,944)	(3,448)	(91,562,460)	(264,029)	(11,006)
<b>TOTAL I540-O&amp;M-CA-EXCL-SUP</b>	<b>(8,950)</b>	<b>(664)</b>	<b>(1,715)</b>	<b>(114,944)</b>	<b>(3,448)</b>	<b>(91,562,460)</b>	<b>(264,029)</b>	<b>(11,006)</b>
<b>I545-O&amp;M-CA-SUP</b>								
INC401000 - CUST ACCT O&M - SUPERVISION	(799)	(59)	(153)	(10,259)	(308)	(8,172,473)	(23,566)	(982)

**RETAIL COST OF SERVICE STUDY (WITH RSAM, MDS)**  
**COS - Internal Factors Based on External Factors**  
**December 2023 - Subsequent Year Adjustment**

	GS(LD(T)-2)	GS(LD(T)-3)	MET	OL-1	OS-2	RS(T)-1	SL-1	SL-IM
	(789)	(59)	(153)	(10,258)	(308)	(8,172,473)	(23,566)	(882)
<b>TOTAL 1645-OS&amp;M-CA-SUP</b>								
<b>1600-DEPR-EXP-TOTAL</b>								
INC603000 - DEPR & AMORT EXP - INTANGIBLE	(4,561,356)	(982,812)	(104,747)	(258,681)	(17,982)	(128,906,822)	(3,134,192)	(33,971)
INC603001 - DEPR & AMORT EXP - INTANGIBLE ARO	(218,621)	(47,105)	(5,020)	(12,398)	(862)	(6,082,508)	(150,218)	(1,628)
INC603010 - DEPR & AMORT EXP - STEAM (EXG COAL)	(3,163,865)	(760,702)	(73,435)	(6,804)	(6,283)	(69,188,406)	(30,837)	(3,226)
INC603011 - DEPR & AMORT EXP - FOSSIL DECOMM	(112,438)	(27,034)	(2,610)	(242)	(223)	(2,458,823)	(1,096)	(115)
INC603020 - DEPR & AMORT EXP - TURKEY POINT	(1,744,105)	(419,343)	(40,482)	(3,751)	(3,464)	(38,140,653)	(16,989)	(1,778)
INC603022 - DEPR & AMORT EXP - ST LUCIE 1	(1,716,973)	(412,820)	(39,852)	(3,693)	(3,410)	(37,547,310)	(16,735)	(1,751)
INC603024 - DEPR & AMORT EXP - ST LUCIE COMMON	(453,875)	(109,127)	(10,535)	(976)	(901)	(9,925,480)	(4,424)	(463)
INC603026 - DEPR & AMORT EXP - ST LUCIE 2	(1,441,192)	(346,512)	(33,451)	(3,100)	(2,862)	(31,516,452)	(14,047)	(1,470)
INC603030 - DEPR & AMORT EXP - OTH PROD - GT	(18,978,511)	(4,563,091)	(440,503)	(40,817)	(37,690)	(415,028,185)	(184,977)	(19,351)
INC603036 - DEPR & AMORT EXP - DISMANT OTH PROD	(892,898)	(214,684)	(20,725)	(1,920)	(1,773)	(19,528,184)	(8,703)	(910)
INC603041 - DEPR & AMORT EXP - TRANSMISSION	(5,603,457)	(1,408,958)	(130,954)	(10,880)	(10,819)	(125,306,986)	(8,703)	(1,447)
INC603047 - DEPR & AMORT EXP - TRANSMISSION - GSU	(468,754)	(112,705)	(10,880)	(1,008)	(931)	(10,250,865)	(4,569)	(478)
INC603048 - DEPR & AMORT EXP - TRANSMISSION - OTHER	(38,981)	(9,775)	(911)	(5)	(75)	(870,498)	(24)	(12)
INC603051 - DEPR & AMORT EXP - DIST 361 - STRUCTURES	(157,442)	(38,981)	(4,156)	(6,456)	(1,915)	(4,156,053)	(29,254)	(2,432)
INC603052 - DEPR & AMORT EXP - DIST 362 - STATION EQ	(1,563,538)	(384)	(41,273)	(64,117)	(19,022)	(41,273,138)	(290,519)	(24,150)
INC603053 - DEPR & AMORT EXP - DIST 363 - STOR BATT EQUIP	(9,363)	(247)	(247)	(384)	(114)	(247,161)	(1,740)	(145)
INC603054 - DEPR & AMORT EXP - DIST 364 - POL, TOWER & FIX	(1,758,200)	(172,614)	(38,977)	(305,371)	(18,601)	(84,281,488)	(365,407)	(35,012)
INC603055 - DEPR & AMORT EXP - DIST 365 - OH COND & DEV	(722,092)	(172,614)	(17,780)	(665,365)	(9,983)	(91,741,034)	(141,608)	(22,033)
INC603056 - DEPR & AMORT EXP - DIST 366 - UG COND & DEV	(583,777)	(147,577)	(4,476)	(196,706)	(2,600)	(25,637,796)	(32,737)	(5,728)
INC603057 - DEPR & AMORT EXP - DIST 367 - UG COND & DEV	(775,866)	(172,614)	(14,757)	(537,543)	(8,255)	(12,002,786)	(112,519)	(17,379)
INC603058 - DEPR & AMORT EXP - DIST 368 - TRANSF	(976)	(16,922)	(7,664)	(45,223)	(3,545)	(99,232,173)	(195,257)	(22,660)
INC603059 - DEPR & AMORT EXP - DIST 369 - SERVICES	(148,017)	(11,874)	(52,654)	(4,023,339)	(52,014)	(37,431,936)	(5,363)	(5,363)
INC603060 - DEPR & AMORT EXP - DIST 370 - METERS								
INC603061 - DEPR & AMORT EXP - DIST 371 - INSTAL ON CP								
INC603063 - DEPR & AMORT EXP - DIST 373 - S LGT & TFC SIG								
INC603090 - DEPR & AMORT EXP - AMORT ELECT PLT - ACQUI ADJ - VERO	(33,778)	(30)	(917)	(27,694)	(521)	(2,686,453)	(22,234,396)	(779)
INC603091 - DEPR & AMORT EXP - GEN PLT - STRUCTURES	(390,677)	(84,177)	(8,972)	(22,156)	(1,540)	(10,869,483)	(268,441)	(2,910)
INC603093 - DEPR & AMORT EXP - GEN PLT - OTHER	(3,406,922)	(734,072)	(78,237)	(193,211)	(13,431)	(94,787,955)	(2,340,959)	(25,373)
INC603200 - DEPR & AMORT EXP - PROP UNDER CAPT LEASES	(5,733)	(1,235)	(132)	(325)	(23)	(159,517)	(3,940)	(43)
INC603980 - DEPR EXP - AMORT ELECT PLT - ACQUI ADJ	(70,382)	(16,922)	(1,634)	(151)	(140)	(1,539,142)	(686)	(72)
<b>TOTAL 1600-DEPR-EXP-TOTAL</b>	<b>(49,134,404)</b>	<b>(10,262,977)</b>	<b>(1,185,977)</b>	<b>(6,421,437)</b>	<b>(218,990)</b>	<b>(1,502,372,391)</b>	<b>(29,709,425)</b>	<b>(233,773)</b>
<b>1605-AMORT-PROP-LOSS</b>								
INC605000 - ACCRETION EXPENSE - ARO REG DEBIT	(2,497,398)	(538,101)	(57,350)	(141,631)	(9,845)	(69,483,021)	(1,716,008)	(18,600)
INC607000 - AMORT PROP LOSS & UNRECOV REG CSITS	21,072	4,178	500	2,781	90	675,054	16,258	109
INC607143 - REGULATORY CREDIT - ASSET RET OBLIG	2,716,019	585,206	62,371	154,029	10,707	75,565,529	1,866,227	20,228
INC607338 - AMORT OF REG ASSETS - DEF AMT OPRB	(6,698)	(1,422)	(155)	(377)	(27)	(195,733)	(4,906)	(48)
INC607342 - AMORT OF REG ASSETS - SMITH 1&2 UNRECOV PLT - NON-EGRC	(63,537)	(15,277)	(1,475)	(137)	(126)	(1,389,449)	(619)	(65)
INC607343 - AMORT OF REG ASSETS/LAB - DEF RETURN TRANSP PROJ	(8,356)	(2,101)	(195)	(9)	(16)	(186,860)	(41)	(2)
INC607344 - AMORT OF REG ASSET - PLANT SCHOLZ DECOM INVENTORY	(4,214)	(1,013)	(98)	(100)	(8)	(92,143)	(41)	(4)
INC607699 - REGULATORY DEBIT - VERO BEACH	(122)	(0)	(3)	(100)	(2)	(9,718)	(453)	(3)
<b>TOTAL 1605-AMORT-PROP-LOSS</b>	<b>156,766</b>	<b>31,470</b>	<b>3,594</b>	<b>14,556</b>	<b>772</b>	<b>4,893,658</b>	<b>160,457</b>	<b>1,615</b>



**RETAIL COST OF SERVICE STUDY (WITH RSAM, MDS)**  
**COS - Internal Factors Based on External Factors**  
**December 2023 - Subsequent Year Adjustment**

	GS�D(T)-2	GS�D(T)-3	MET	OL-1	OS-2	RS(T)-1	SL-1	SL-1M
<b>1608-TAX-OTH-INC-TAX</b>								
INC608100 - TAX OTH TH INC TAX - UTILITY OPERAT INCOME CLEARING	(1,069,957)	(230,538)	(24,571)	(60,679)	(4,218)	(29,768,511)	(735,187)	(7,969)
INC608105 - TAX OTH TH INC TAX - PROPERTY TAX	(15,828,997)	(3,138,490)	(375,368)	(2,088,785)	(67,354)	(507,102,151)	(12,212,741)	(81,515)
INC608150 - TAX OTH TH INC TAX - OCCUPATIONAL LIC	(1,587)	(335)	(36)	(86)	(6)	(43,313)	(1,070)	(12)
<b>TOTAL 1608-TAX-OTH-INC-TAX</b>	<b>(16,900,510)</b>	<b>(3,369,364)</b>	<b>(399,974)</b>	<b>(2,149,552)</b>	<b>(71,578)</b>	<b>(536,913,976)</b>	<b>(12,948,997)</b>	<b>(89,495)</b>
<b>1611-GAIN-LOSS-SALE-PLT</b>								
INC611600 - GAIN FR DISP OF UTIL PLT FUTURE USE	137,372		3,626	5,633	1,671	3,626,244	25,525	2,122
<b>TOTAL 1611-GAIN-LOSS-SALE-PLT</b>	<b>137,372</b>		<b>3,626</b>	<b>5,633</b>	<b>1,671</b>	<b>3,626,244</b>	<b>25,525</b>	<b>2,122</b>
<b>1827-INTEREST-EXP</b>								
INC827000 - INTEREST ON LONG-TERM DEBT	(15,218,178)	(3,054,203)	(359,827)	(1,917,998)	(63,445)	(477,946,311)	(11,187,705)	(79,109)
INC828000 - AMORTIZATION OF DEBT DISCOUNT & EXPENSE	(269,812)	(54,150)	(6,380)	(34,005)	(1,125)	(8,473,795)	(198,353)	(1,403)
INC828100 - AMORTIZATION OF LOSS ON REACQ. DEBT	(113,377)	(22,754)	(2,681)	(14,289)	(473)	(3,560,736)	(83,349)	(589)
INC831100 - INTEREST ON CUSTOMER DEPOSITS	(218,734)	(43,899)	(5,172)	(27,566)	(912)	(6,869,623)	(160,803)	(1,137)
INC831510 - INTEREST ON SHORT TERM DEBT	(185,453)	(37,219)	(4,385)	(23,373)	(773)	(5,824,381)	(136,336)	(964)
INC831520 - INTEREST ON INTERNAL REVENUE SERVICE AUDITS	(37,37)	(697)	(116)	(408)	(30)	(135,724)	(3,636)	(32)
<b>TOTAL 1827-INTEREST-EXP</b>	<b>(16,009,291)</b>	<b>(3,212,822)</b>	<b>(378,560)</b>	<b>(2,017,641)</b>	<b>(66,757)</b>	<b>(602,810,570)</b>	<b>(11,770,183)</b>	<b>(83,234)</b>
<b>1900-LABOR-EXC-A&amp;G</b>								
L_INC100000 - STEAM O&M PAY - OPERAT SUPERV & ENG	32,336	7,993	713	582	77	589,479	2,636	214
L_INC101210 - STEAM O&M PAY - FUEL - NON RECOVERABLE OIL	4,138	1,032	90	95	10	70,610	433	35
L_INC102000 - STEAM O&M PAY - STEAM EXPENSES	64,825	15,992	1,434	1,091	153	1,196,876	4,946	403
L_INC105000 - STEAM O&M PAY - ELECTRIC EXPENSES	46,588	11,391	1,049	539	104	918,161	2,443	203
L_INC106000 - STEAM O&M PAY - MISC STEAM POWER EXPENSES	143,730	34,426	3,359	2,777	277	3,214,146	2,545	37
L_INC110000 - STEAM O&M PAY - MAINT SUPERV & ENG	29,224	7,239	641	562	71	524,492	2,545	206
L_INC111000 - STEAM O&M PAY - MAINT OF STRUCTURES	37,145	8,897	868	622	72	830,653	2,545	10
L_INC112000 - STEAM O&M PAY - MAINT OF BOILER PLANT	78,196	19,499	1,694	1,804	197	1,334,285	8,174	659
L_INC113000 - STEAM O&M PAY - MAINT OF ELECTRIC PLANT	38,265	9,542	829	883	97	652,930	4,000	322
L_INC114000 - STEAM O&M PAY - MAINT OF MISC STEAM PLT	6,889	1,718	149	159	17	117,550	720	58
L_INC117000 - NUCLEAR O&M PAY - OPER SUPERV & ENG	1,197,415	292,600	26,975	13,593	2,661	23,654,054	61,604	5,121
L_INC119000 - NUCLEAR O&M PAY - COOLANTS AND WATER	117,260	28,804	2,615	1,684	270	2,235,237	7,633	627
L_INC120000 - NUCLEAR O&M PAY - STEAM EXPENSES	1,101,945	265,746	25,437	4,247	2,237	23,666,391	19,248	1,788
L_INC123000 - NUCLEAR O&M PAY - ELECTRIC EXP	8	2	0	0	0	144	1	0
L_INC124000 - NUCLEAR O&M PAY - MISC NUCLEAR POWER EXP	911,194	218,247	21,295	11,585	1,759	20,376,523	522,914	235
L_INC128000 - NUCLEAR O&M PAY - MAINT SUPERVISION & ENGINEERING	5,030,771	1,258,970	109,475	115,385	12,715	86,437,725	42,151	4,151
L_INC129000 - NUCLEAR O&M PAY - MAINT OF STRUCTURES	2,204	528	52	52	4	49,292	334	1
L_INC130000 - NUCLEAR O&M PAY - MAINT OF REACTOR PLANT	3,198	798	69	74	8	54,574	1,016	82
L_INC131000 - NUCLEAR O&M PAY - MAINT OF ELECTRIC PLANT	9,722	2,424	211	224	25	165,889	2,494	15
L_INC132000 - NUCLEAR O&M PAY - MAINT OF MISC NUCLEAR PLANT	146	36	3	3	0	8,894	15	1
L_INC146000 - OTH PWR O&M PAY - OPERAT SUPERV & ENG	361,374	88,464	8,113	4,475	813	7,053,111	20,280	1,677
L_INC147200 - OTH PWR O&M PAY - FUEL N- RECOV EMISSIONS FEE	105,204	26,233	2,279	2,427	265	1,795,123	10,997	886
L_INC148000 - OTH PWR O&M PAY - GENERATION EXPENSES	265,305	65,159	5,920	3,782	609	5,063,939	17,140	1,407
L_INC149000 - OTH PWR O&M PAY - MISC OTHER POWER GENERATION EXPEN	631,367	151,223	14,755	14,755	1,219	14,118,901	1,407	163



**RETAIL COST OF SERVICE STUDY (WITH RSAM, MDS)**  
**COS - Internal Factors Based on External Factors**  
**December 2023 - Subsequent Year Adjustment**

	GS(LD)(T)-2	GS(LD)(T)-3	MET	OL-1	OS-2	RS(T)-1	SL-1	SL-1M
L_INC151000 - OTH PWR O&M PAY - MAINT SUPERV & ENG	222,908	54,738	4,975	3,159	512	4,259,094	14,314	1,176
L_INC152000 - OTH PWR O&M PAY - MAINT OF STRUCTURES	562,199	134,656	13,139		1,085	12,572,150		145
L_INC153000 - OTH PWR O&M PAY - MAINT GENERATING & ELECTRIC PLANT	517,001	128,918	11,198	11,925	1,304	8,821,738	54,041	4,355
L_INC154000 - OTH PWR O&M PAY - MAINT MISC OTHER PWR GENERAT	97,112	24,215	2,103	2,240	245	1,657,041	10,151	818
L_INC156000 - OTH PWR O&M PAY - SYSTEM CONTROL & LOAD DISPATCH	21,246	5,089	497		41	475,116		5
L_INC157000 - OTH PWR O&M PAY - OTHER EXPENSES LOC 955	37,724	9,035	882		73	843,594		10
L_INC260010 - TRANS O&M PAY - OPERATION SUPERV & ENGINEERING	104,786	26,348	2,449		202	2,343,270		27
L_INC261000 - TRANS O&M PAY - LOAD DISPATCHING	71,186	17,050	1,664		137	1,591,899		18
L_INC262000 - TRANS O&M PAY - STATION EXPENSES	28,856	6,912	674		56	645,297		7
L_INC263000 - TRANS O&M PAY - OVERHEAD LINE EXPENSES	1,743	438	41		3	38,967		0
L_INC266000 - TRANS O&M PAY - MISC TRANSMISSION EXPENSES	92,560	23,274	2,163		179	2,069,878		24
L_INC268010 - TRANS O&M PAY - MAINT SUPERV & ENG	46,145	11,603	1,078		89	1,031,913		12
L_INC269000 - TRANS O&M PAY - MAINT OF STRUCTURES	75,925	18,185	1,774		147	1,697,862		20
L_INC270000 - TRANS O&M PAY - MAINT OF STATION EQ	26,433	6,331	618		51	591,117		7
L_INC271000 - TRANS O&M PAY - MAINT OF OVERHEAD LINES	30,504	7,870	713		59	682,143		8
L_INC272000 - TRANS O&M PAY - MAINT UNDERGROUND LINES	495	125	12		1	11,079		0
L_INC380000 - DIST O&M PAY - OPERATION SUPERVISION AND ENGINEERING	224,726	199	6,103	184,253	3,466	17,873,252	832,583	5,185
L_INC381000 - DIST O&M PAY - LOAD DISPATCHING	103,276		2,726	4,235	1,256	2,726,203	19,190	1,595
L_INC382000 - DIST O&M PAY - SUBSTATION EXPENSES	18,879		498	774	230	498,366	3,508	292
L_INC383000 - DIST O&M PAY - OVERHEAD LINE EXPENSES	133,039		3,272	5,729	1,508	3,920,358	25,960	2,191
L_INC384000 - DIST O&M PAY - UNDERGROUND LINE EXP	29,403		722	1,267	333	1,039,933	5,741	509
L_INC385000 - DIST O&M PAY - STREET LIGHTING AND SIGNAL SYSTEM EXPEN	(2,844)	(228)	(1,012)		(999)	(837,161)	1,872,619	(59)
L_INC386000 - DIST O&M PAY - METER EXPENSES	38		5	10,460	32	990,427		142
L_INC387000 - DIST O&M PAY - CUSTOMER INSTALLATIONS EXP	247,967	220	6,735	203,308	3,825	19,721,632	918,686	5,721
L_INC388000 - DIST O&M PAY - MISC DISTRIBUTION EXPENSES	151,621	134	4,118	124,314	2,339	12,058,961	561,738	3,498
L_INC390000 - DIST O&M PAY - MAINT SUPERV & ENG	54		1	2	1	1,425	10	1
L_INC391000 - DIST O&M PAY - MAINT OF STRUCTURES	75,854		2,002	3,111	923	2,002,352	14,094	1,172
L_INC392000 - DIST O&M PAY - MAINT OF STATION EQ	522,704		12,855	22,510	5,925	15,402,913	101,994	8,609
L_INC393000 - DIST O&M PAY - MAINT OF OVERHEAD LINES	196,530		4,828	8,468	2,225	6,950,865	38,370	3,404
L_INC394000 - DIST O&M PAY - MAINT UNDERGROUND LINES	108		1	6	0	13,815	27	3
L_INC395000 - DIST O&M PAY - MAINT OF LINE TRANSFORMERS							4,207,791	
L_INC396000 - DIST O&M PAY - MAINT OF STREET LIGHTING & SIGNAL SYSTEM:								
L_INC397000 - DIST O&M PAY - MAINT OF METERS	10,143	814	3,608		3,564	2,986,126		212
L_INC398000 - DIST O&M PAY - MAINT OF MISC DISTRI PLT	159	0	4	130	2	12,646	589	4
L_INC401000 - CUST ACCT O&M PAY - SUPERVISION	584	43	112	7,496	225	5,970,849	17,217	718
L_INC402000 - CUST ACCT O&M PAY - METER READING EXP	1,291	65	149		499	13,535,934		410
L_INC403000 - CUST ACCT O&M PAY - CUST REC & COLLECT	1,421	115	197	33,062	1,205	37,221,794	122,796	5,333
L_INC407000 - CUST SERV & INFO PAY - SUPERVISION	4	0	1	101	4	113,758	375	16
L_INC408000 - CUST SERV & INFO PAY - CUST ASSIST EXP	212	17	29	4,928	180	5,547,728	18,302	795
L_INC409000 - CUST SERV & INFO PAY - INFO & INST ADV - GENERAL	0	0	0	2	0	1,827	6	0
L_INC410000 - CUST SERV & INFO PAY - MISC CUST SERV & INF	181	15	25	4,206	153	4,735,403	15,622	678
L_INC516000 - MISC AND SELLING EXPENSES	20	2	3	464	17	521,990	1,722	75
<b>TOTAL 1900-LABOR-EXC-A&amp;G</b>	<b>13,890,654</b>	<b>2,992,947</b>	<b>318,986</b>	<b>787,758</b>	<b>54,759</b>	<b>386,468,131</b>	<b>9,544,526</b>	<b>103,451</b>

**RETAIL COST OF SERVICE STUDY (WITH RSAM, MDS)**  
**COS - Internal Factors Based on External Factors**  
**December 2023 - Subsequent Year Adjustment**

	SL-2	SL-2M	SST-DST	SST-TST
<b>1300-INTANG-PLANT</b>				
BAL001000 - PLT IN SERV - INTANGIBLE	502,666	227,648	156,264	743,027
BAL001098 - PLT IN SERV - INTANGIBLE ARO				
<b>TOTAL 1300-INTANG-PLANT</b>	<b>502,666</b>	<b>227,648</b>	<b>156,264</b>	<b>743,027</b>
<b>1310-PROD-PLT-STEAM</b>				
BAL001100 - PLT IN SERV - STEAM	246,243	81,416	6,122	608,269
BAL001800 - PLT IN SERV - ACQ ADJ SCHERER 4	0	0	0	0
<b>TOTAL 1310-PROD-PLT-STEAM</b>	<b>246,243</b>	<b>81,416</b>	<b>6,122</b>	<b>608,269</b>
<b>1320-PROD-PLT-NUCL</b>				
BAL001200 - PLT IN SERV - NUCLEAR - TURKEY PT	884,446	292,428	21,988	2,184,758
BAL001220 - PLT IN SERV - NUCLEAR - ST LUCIE 1	375,082	124,015	9,325	926,527
BAL001250 - PLT IN SERV - NUCLEAR - ST LUCIE COM	119,288	39,441	2,966	294,665
BAL001270 - PLT IN SERV - NUCLEAR - ST LUCIE 2	433,014	143,169	10,765	1,069,630
<b>TOTAL 1320-PROD-PLT-NUCL</b>	<b>1,811,830</b>	<b>599,053</b>	<b>45,043</b>	<b>4,475,581</b>
<b>1340-PROD-PLT-OTHER</b>				
BAL001300 - PLT IN SERV - OTH PRODUCTION	4,468,884	1,477,566	111,099	11,039,033
<b>TOTAL 1340-PROD-PLT-OTHER</b>	<b>4,468,884</b>	<b>1,477,566</b>	<b>111,099</b>	<b>11,039,033</b>
<b>1350-TRANS-PLANT</b>				
BAL001400 - PLT IN SERV - TRANSMISSION	2,030,055	639,140	250,354	7,393,442
BAL001401 - PLT IN SERV - TRANSMISSION - GSU	138,863	45,913	3,452	343,019
BAL001402 - PLT IN SERV - TRANSMISSION - OTHER	15,019	4,728	1,852	54,697
<b>TOTAL 1350-TRANS-PLANT</b>	<b>2,183,937</b>	<b>689,781</b>	<b>255,659</b>	<b>7,791,158</b>
<b>1364-DIST-PLT-POLES</b>				
BAL001514 - PLT IN SERV - DIST 364 - POL, TWR & FIX	680,649	458,486	1,259,018	
<b>TOTAL 1364-DIST-PLT-POLES</b>	<b>680,649</b>	<b>458,486</b>	<b>1,259,018</b>	
<b>1365-DIST-PLT-OH-C&amp;D</b>				
BAL001515 - PLT IN SERV - DIST 365 - OH COND & DEV	331,570	605,016	714,505	
<b>TOTAL 1365-DIST-PLT-OH-C&amp;D</b>	<b>331,570</b>	<b>605,016</b>	<b>714,505</b>	
<b>1366-DIST-PLT-UGCOND</b>				
BAL001516 - PLT IN SERV - DIST 366 - UG CONDUIT	137,821	302,931	322,621	
<b>TOTAL 1366-DIST-PLT-UGCOND</b>	<b>137,821</b>	<b>302,931</b>	<b>322,621</b>	
<b>1367-DIST-PLT-UG-C&amp;D</b>				
BAL001517 - PLT IN SERV - DIST 367 - UG COND & DEV	346,684	625,005	780,599	
<b>TOTAL 1367-DIST-PLT-UG-C&amp;D</b>	<b>346,684</b>	<b>625,005</b>	<b>780,599</b>	
<b>1370-DIST-PLT-METERS</b>				
BAL001520 - PLT IN SERV - DIST 370 - METERS		82,401	128,609	230,646

**RETAIL COST OF SERVICE STUDY (WITH RSAM, MDS)**  
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**December 2023 - Subsequent Year Adjustment**

	SL-2	SL-2M	SST-DST	SST-TST
<b>TOTAL 1374-DIST-PLT-METERS</b>		<b>82,401</b>	<b>125,609</b>	<b>230,646</b>
<b>1374-DIST-PLT-OTHER</b>				
BAL001510 - PLT IN SERV - DIST 360 - LAND	29,778	12,780	73,507	
BAL001511 - PLT IN SERV - DIST 361 - STRUCTURES	100,920	43,314	249,123	
BAL001512 - PLT IN SERV - DIST 362 - STATION EQ	892,910	383,227	2,204,160	
BAL001513 - PLT IN SERV - DIST 363 - STOR BATT EQUIP	1,058	454	2,612	
BAL001518 - PLT IN SERV - DIST 368 - TRANSF	323,568	387,534	233,786	
BAL001519 - PLT IN SERV - DIST 369 - SERVICES		240,160		
BAL001521 - PLT IN SERV - DIST 371 - INSTAL ON CP				
BAL001523 - PLT IN SERV - DIST 373 - S LGT & TFC SIG	672,687			
BAL001524 - ACQUISITION ADJUSTMENT VERO	14,921	13,325	25,318	978
<b>TOTAL 1374-DIST-PLT-OTHER</b>	<b>2,035,863</b>	<b>1,080,795</b>	<b>2,788,505</b>	<b>978</b>
<b>1389-GENERAL-PLANT</b>				
BAL001600 - PLT IN SERV - GEN PLT - TRANSPORT	149,270	67,599	46,402	220,639
BAL001710 - PLT IN SERV - GEN PLT - STRUCTURES	287,377	130,142	89,334	424,777
BAL001720 - PLT IN SERV - GEN PLT - OTHER	273,175	123,711	84,919	403,763
<b>TOTAL 1389-GENERAL-PLANT</b>	<b>709,822</b>	<b>321,452</b>	<b>220,654</b>	<b>1,049,198</b>
<b>1400-ACCUM-PROV-DEPR</b>				
BAL008000 - ACC PRV DEPR - INTANGIBLE	(223,282)	(101,116)	(69,409)	(330,036)
BAL008001 - ACC PRV DEPR - INTANGIBLE ARO	(1,616)	(732)	(502)	(2,389)
BAL008075 - ACC PRV DEPR - ITC INTEREST SYNCHRONIZATION	61,577	20,359	1,531	152,107
BAL008100 - ACC PRV DEPR - STEAM	15,670	5,181	390	36,708
BAL008101 - ACC PRV DEPR & AMORT - STEAM 2016 FLOWBACK	(49,766)	(16,454)	(1,237)	(122,933)
BAL008155 - ACC PRV DEPR - FOSSIL DECOM	(378,966)	(125,298)	(9,421)	(936,122)
BAL008200 - ACC PRV DEPR - TURKEY POINT	(173,292)	(57,296)	(4,308)	(428,065)
BAL008220 - ACC PRV DEPR - ST LUCIE 1	(65,621)	(21,696)	(1,631)	(162,096)
BAL008250 - ACC PRV DEPR - ST LUCIE COM	(192,825)	(63,755)	(4,794)	(476,317)
BAL008270 - ACC PRV DEPR - ST LUCIE 2	(29,915)	(9,891)	(744)	(73,896)
BAL008288 - ACC PROV DEPR & AMORT - NUCLEAR 2016 FLOWBACK	(892,269)	(195,824)	(14,724)	(1,463,022)
BAL008300 - ACC PRV DEPR - OTH PRODUCTION	(41,311)	(13,659)	(1,027)	(102,047)
BAL008301 - ACC DEPR & AMORT - OTHER 2016 FLOWBACK	(12,286)	(4,063)	(305)	(30,355)
BAL008350 - ACC PRV DEPR - DISMANTLEMENT - OTHER	(365,384)	(115,037)	(45,061)	(1,330,726)
BAL008400 - ACC PRV DEPR - TRANSMISSION	(29,709)	(9,823)	(739)	(73,388)
BAL008401 - ACC PRV DEPR - TRANSMISSION - G5U	(6,276)	(1,977)	(774)	(22,866)
BAL008402 - ACC PRV DEPR - TRANSMISSION - OTHER	63,437	20,036	7,426	226,311
BAL008404 - ACC PROV DEPR & AMORT - TRANS 2016 FLOWBACK	(173)	(74)	(428)	
BAL008510 - ACC PRV DEPR - DIST 360 - LAND	(24,208)	(10,390)	(59,759)	
BAL008511 - ACC PRV DEPR - DIST 361 - STRUCTURES	(198,353)	(85,131)	(489,637)	
BAL008512 - ACC PRV DEPR - DIST 362 - STATION EQ	(706)	(303)	(1,742)	
BAL008513 - ACC PRV DEPR - DIST 363 - STOR BATT EQUIP	(136,124)	(91,693)	(251,783)	
BAL008514 - ACC PRV DEPR - DIST 364 - POL_TWR & FIX	(58,727)	(107,160)	(126,552)	
BAL008515 - ACC PRV DEPR - DIST 365 - OH COND & DEV				

**RETAIL COST OF SERVICE STUDY (WITH RSAM, MDS)**  
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	SL-2	SL-2M	SST-DST	SST-TST
BAL008516 - ACC PRV DEPR - DIST 366 - UG CONDUIT	(35,886)	(78,876)	(84,003)	
BAL008517 - ACC PRV DEPR - DIST 367 - UG COND & DEV	(72,905)	(131,433)	(164,153)	
BAL008518 - ACC PRV DEPR - DIST 368 - TRANSF	(108,337)	(129,747)	(78,272)	
BAL008519 - ACC PRV DEPR - DIST 369 - SERVICES		(104,007)		
BAL008520 - ACC PRV DEPR - DIST 370 - METERS		(41,680)	(65,053)	(116,666)
BAL008521 - ACC PRV DEPR - DIST 371 - INSTAL ON CP	(96,574)			
BAL008523 - ACC PRV DEPR - DIST 373 - S.LGT & TFC SIG				
BAL008588 - ACC PROV DEPR & AMORT - DISTRIBUTION 2016 FLOWBACK	80,942	70,394	134,391	22
BAL008590 - ACC PRV DEPR - VERO AMORT ELECT PLANT	(2,259)	(2,017)	(9,832)	(148)
BAL008600 - ACC PRV DEPR - GEN PLT - TRANSP EQ	(75,096)	(34,008)	(23,344)	(111,001)
BAL008710 - ACC PRV DEPR - GEN PLT - STRUCTURES	(46,999)	(21,284)	(14,610)	(69,470)
BAL008711 - ACC PROV DEPR & AMORT - GENERAL 2016 FLOWBACK	6,385	2,891	1,985	9,437
BAL008720 - ACC PRV DEPR - GEN PLT - OTHER	(118,530)	(53,678)	(36,846)	(175,200)
BAL009150 - ACC PRV DEPR - NUCLEAR DECOMM RESV				
BAL009180 - ACC PRV DEPR - AMORT ELECT PLANT	5,109	1,689	127	12,620
<b>TOTAL I400-ACCUM-PROV-DEPR</b>	<b>(2,904,281)</b>	<b>(1,507,553)</b>	<b>(1,408,852)</b>	<b>(5,587,538)</b>
<b>I410-FUTURE-USE</b>				
BAL005300 - PLT FUTURE USE - OTH PRODUCTION	120,243	39,757	2,989	297,025
BAL006400 - PLT FUTURE USE - TRANSMISSION	6,264	1,972	772	22,813
BAL006500 - PLT FUTURE USE - DISTRIBUTION	5,889	2,527	14,536	
BAL005700 - PLT FUTURE USE - GENERAL	298	135	93	441
<b>TOTAL I410-FUTURE-USE</b>	<b>132,694</b>	<b>44,391</b>	<b>18,391</b>	<b>320,278</b>
<b>I415-CWIP</b>				
BAL007000 - CWIP - INTANGIBLE PLANT	32,820	14,863	10,202	48,512
BAL007100 - CWIP - STEAM	3,970	1,313	99	9,807
BAL007200 - CWIP - NUCLEAR RECOVERY	79,503	26,286	1,977	196,389
BAL007300 - CWIP - OTHER PRODUCTION - GT	43,730	14,459	1,087	108,021
BAL007400 - CWIP - TRANSMISSION	59,799	18,827	7,375	217,786
BAL007500 - CWIP - DISTRIBUTION	48,148	41,874	79,942	13
BAL007600 - CWIP - GENERAL - TRANSPORT EQ	32,757	14,835	10,183	48,419
<b>TOTAL I415-CWIP</b>	<b>300,728</b>	<b>132,456</b>	<b>110,864</b>	<b>628,948</b>
<b>I420-NUCLEAR-FUEL</b>				
BAL020100 - NUCLEAR FUEL IN PROCESS	144,564	66,750	5,297	245,440
BAL020300 - NUCLEAR FUEL ASSEMBLIES IN REACTOR	174,555	80,598	6,395	296,360
BAL020400 - SPENT NUCLEAR FUEL	22,759	10,509	834	38,641
BAL020500 - ACCUM PRV FOR AMORT OF NUCLEAR FUEL ASSEMBLIES		(62,046)	(4,923)	(228,143)
<b>TOTAL I420-NUCLEAR-FUEL</b>	<b>207,502</b>	<b>95,811</b>	<b>7,603</b>	<b>352,298</b>
<b>I425-WORKING CAPITAL</b>				
BAL231000 - CASH	13,776	6,071	4,482	20,004
BAL234000 - OTHER SPECIAL DEPOSITS	512	226	167	744
BAL235000 - WORKING FUNDS	28	12	9	40

**RETAIL COST OF SERVICE STUDY (WITH RSAM, MDS)**  
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	SL-2	SL-2M	SST-DST	SST-TST
BAL242000 - CUSTOMER ACCOUNTS RECEIVABLE	230,880	101,652	75,045	334,950
BAL243100 - OTH ACCTS REC - MISC	33,382	14,710	10,860	48,471
BAL244000 - ACCUM PRV FR UNCOLLECTIBLE ACCTS	(1,081)	(8)		
BAL251000 - FUEL STOCK	45,663	21,084	1,673	77,527
BAL254100 - PLANT MATERIALS & OPERATING SUPPLIES	107,903	52,537	54,438	207,995
BAL263000 - STORES EXPENSE	166	81	84	320
BAL265100 - PREPAYMENTS - GENERAL	15,787	6,957	5,136	22,923
BAL273200 - ACCRUED UTILITY REVENUES - FPSC	87,848	38,711	28,579	127,556
BAL382200 - UNRECOVERED PLANT & REGULATORY COSTS	5,798	2,555	1,886	8,418
BAL382210 - OTH REG ASSETS - VERO BEACH	(0)	(0)	(0)	(0)
BAL382301 - OTH REG ASSETS - OTHER	25,502	11,238	8,296	37,029
BAL382360 - OTH REG ASSETS - UNDERREC ECCR	92	41	30	134
BAL382385 - OTH REG ASSETS - NUCLEAR MAINT RESERVE	19,398	6,414	482	47,916
BAL383000 - PRELIM SURVEY & INVEST CHARG & RW	9,111	4,015	2,964	13,229
BAL384000 - CLEARING ACCOUNTS - OTHER	4	2	1	5
BAL386100 - MISC DEF DEB - OTHER	56,000	24,677	18,218	81,312
BAL386102 - MISC DEF DEB - FIN 48 - INTEREST REC	179	79	58	260
BAL386121 - MISC DEF DEB - SPC FUNDS - SFAS 158 - LIFE	253	112	82	368
BAL386180 - MISC DEF DEB - STORM MAINTENANCE	460,452	224,188	232,303	887,571
BAL386190 - MISC DEF DEB - DEF PENSION DEBIT	427,803	193,736	132,986	632,342
BAL386417 - MISC DEF DEB - 2021 RATE CASE	789	347	257	1,145
BAL387000 - DEF LOSSES FROM DISP OF UTILITY PLT	3	1	1	4
BAL388000 - RESEARCH, DEVELOPMENT & DEMONSTRATION EXPENDITURES	(5,626)	(2,548)	(1,749)	(8,316)
BAL628000 - ACCUM PRV INJURIES & DAMAGES - WORKERS COMPENSATION	(31,842)	(14,420)	(9,898)	(47,066)
BAL628370 - ACC PRV PENBENFS-POST RETIREMENT BENEFITS	(46,326)	(20,414)	(15,071)	(67,267)
BAL628410 - ACC MISC OPER PRV - MISC OPER RESERV	(5,816)	(2,634)	(1,808)	(8,587)
BAL628430 - ACC MISC OPER PRV - DEF COMPENSAT	(255)	(116)	(79)	(377)
BAL628440 - ACC PROV PENS & BENEFITS - SFAS 158	(187,089)	(82,443)	(60,864)	(271,656)
BAL732100 - ACCTS PAY - GENERAL	(9,059)	(3,992)	(2,947)	(13,154)
BAL732200 - CUSTOMER DEPOSITS - NON-ELECTRIC	(18)	(8)	(6)	(25)
BAL736100 - TAXES ACCRUED - FEDERAL INCOME TAXES	(3,809)	(1,679)	(1,239)	(5,531)
BAL736110 - TAXES ACCRUED - STATE INCOME TAXES	(834)	(367)	(271)	(1,210)
BAL736205 - TAXES ACCRUED - PERSONAL PROPERTY	(56,539)	(27,027)	(28,827)	(109,042)
BAL736210 - TAXES ACCRUED - REVENUE TAXES	(25,746)	(11,345)	(8,376)	(37,384)
BAL736245 - TAXES ACCRUED - OTHER	(2,776)	(1,223)	(903)	(4,031)
BAL737000 - INTEREST ACCR ON LONG - TERM DEBT	(46,461)	(20,474)	(15,115)	(67,462)
BAL737200 - INTEREST ACCR ON CUST DEPOSITS	(1,293)	(570)	(421)	(1,877)
BAL741100 - TAX COLLECTIONS PAYABLE	(24,910)	(10,977)	(8,104)	(36,170)
BAL742101 - MISC CURR & ACC LIAB - OTHER	(151,681)	(66,840)	(49,345)	(220,243)
BAL742800 - MISC CURR & ACC LIAB - POLE ATTACH RNT	(1,007)	(678)	(1,862)	(426)
BAL742801 - MISC CURR & ACC LIAB - POLE ATTACH RNT - PHONE	(1,797)	(1,211)	(3,324)	(426)
BAL852000 - CUSTOMER ADVANCES FOR CONSTRUCT	(293)	(129)	(95)	(426)
BAL853113 - OTH DEF CREDITS - INC TAX PAY - FIN48	(12,327)	(5,432)	(4,010)	(17,900)

**RETAIL COST OF SERVICE STUDY (WITH RSAM, MDS)**  
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	SL-2	SL-2M	SST-DST	SST-TST
BAL853200 - OTH DEF CREDITS - OTHER	(41,131)	(18,125)	(13,381)	(69,723)
BAL853250 - OTH DEF CREDITS - DEF SJRPP INT	(0)	(0)	(0)	(0)
BAL854304 - OTH REG LIAB - TAX AUDIT REFUND INT	(70)	(31)	(23)	(101)
BAL854306 - OTH REG LIAB - DEF GAIN LAND SALES	(783)	(345)	(255)	(1,137)
BAL854314 - OTH REG LIAB - INTEREST INCOME - FIN 48	(189)	(83)	(61)	(274)
BAL854340 - OTH REG LIAB - BASE	(1)	(0)	(0)	(2)
BAL856100 - DEF GAINS FUTURE USE	(6,698)	(2,952)	(2,179)	(9,726)
<b>TOTAL I425-WORKING_CAPITAL</b>	<b>875,669</b>	<b>413,373</b>	<b>347,823</b>	<b>1,561,564</b>

	SL-2	SL-2M	SST-DST	SST-TST
<b>I440-REVS-EXCL-MISC-SERV</b>				
INC040000 - RETAIL SALES - BASE REVENUES	1,899,746	1,216,755	1,546,417	5,995,951
INC040420 - CILC INCENTIVES OFFSET				
INC047215 - INTERCHANGE SALES NON RECOVERABLE	401	126	9	1,027
INC054000 - RENT FROM ELECTRIC PROPERTY - GENERAL	4,610	2,088	1,433	6,815
INC054100 - RENT FROM ELECTRIC PROPERTY - FUT USE & PLT IN SERV & STC	2,123	962	660	3,139
INC054400 - RENT FROM ELECTRIC PROPERTY - POLE ATTACHMENTS	7,173	4,832	13,268	
INC056060 - OTH ELECTRIC REVENUES - SOLAR NOW	948	438	35	1,661
INC056130 - OTH ELECTRIC REVENUES - TRANSMISSION	90	28	2	231
INC056213 - OTH ELECTRIC REVENUES - TRANS. SERVICE DEMAND (SHORT-TE	2,135	672	50	5,473
INC056222 - OTH ELECTRIC REVENUES - ANCILLARY SERVICES (REACTIVE & V	335	111	8	829
INC056224 - OTH ELECTRIC REVENUES - ANCILLARY SERVICES (REG. SPINNING	194	64	5	480
INC056249 - OTH ELECTRIC REVENUES - WHOLESALE DISTRIBUTION WHEELIN	30	26	50	0
INC056400 - OTH ELECTRIC REVENUES - USE CHARGE RECOVERIES PSL 2	493	163	12	1,217
INC056700 - OTH ELECTRIC REVENUES - MISC	7,495	3,303	2,438	10,883
INC056920 - OTH ELECTRIC REVENUES - UNBILLED REVENUES - FPSC	951	439	36	1,666
INC056921 - OTH ELECTRIC REVENUES - NET METERING	(26)	(12)	(1)	(45)
<b>TOTAL I440-REVS-EXCL-MISC-SERV</b>	<b>1,926,700</b>	<b>1,229,995</b>	<b>1,564,424</b>	<b>6,029,326</b>

	SL-2	SL-2M	SST-DST	SST-TST
<b>I450-MISC-SERV-REVS</b>				
INC050400 - FIELD COLLECTION LATE PAYMENT CHARGES	1,088		1,229	3,933
INC051010 - MISC SERV REVS - INITIAL CONNECTION	1			
INC051020 - MISC SERV REVS - RECONNECT AFTER NON PAYMENT				
INC051030 - MISC SERV REVS - CONNECT / DISCONNECT	21			
INC051040 - MISC SERV REVS - RETURNED CUSTOMER CHECKS				
INC051050 - MISC SERV REVS - CURRENT DIVERSION PENALTY	1			
INC051060 - MISC SERV REVS - OTHER BILLINGS	765	418	5	6
INC051100 - MISC SERV REVS - REIMBURSEMENTS - OTHER	(490)	(268)	(3)	(4)
<b>TOTAL I450-MISC-SERV-REVS</b>	<b>1,386</b>	<b>150</b>	<b>1,230</b>	<b>3,935</b>

	SL-2	SL-2M	SST-DST	SST-TST
<b>I500-O&amp;M-EXCL-CUST-ACCTS</b>				
INC100000 - STEAM O&M - OPERATION SUPPLY & ENG	(1,230)	(533)	(42)	(2,296)
INC101210 - STEAM O&M - FUEL - NON RECV EXP	(1,316)	(608)	(48)	(2,234)
INC102000 - STEAM O&M - STEAM EXPENSES	(1,948)	(831)	(65)	(3,713)
INC105000 - STEAM O&M - ELECTRIC EXPENSES	(769)	(303)	(24)	(1,611)
INC106000 - STEAM O&M - MISC STEAM EXP	(4,894)	(1,541)	(115)	(12,545)

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	SL-2	SL-2M	SST-DST	SST-TST
INC110000 - STEAM O&M - MAINT SUPERV & ENG	(1,437)	(633)	(60)	(2,621)
INC111000 - STEAM O&M - MAINT OF STRUCTURES	(1,053)	(331)	(25)	(2,698)
INC112000 - STEAM O&M - MAINT OF BOILER PLANT	(5,034)	(2,324)	(184)	(8,546)
INC113000 - STEAM O&M - MAINT OF ELECTRIC PLANT	(1,161)	(536)	(43)	(1,972)
INC114000 - STEAM O&M - MAINT OF MISC STEAM PLT	(860)	(305)	(24)	(1,121)
INC117000 - NUCLEAR O&M - OPERAT SUPERV & ENG	(15,643)	(6,147)	(476)	(32,897)
INC118210 - NUCLEAR O&M - NUCL FUEL EXP	(3,214)	(1,484)	(118)	(5,456)
INC119000 - NUCLEAR O&M - COOLANTS AND WATER	(2,540)	(1,046)	(82)	(5,061)
INC120000 - NUCLEAR O&M - STEAM EXPENSES	(11,031)	(3,781)	(286)	(26,458)
INC123000 - NUCLEAR O&M - ELECTRIC EXPENSES	(39)	(18)	(1)	(67)
INC124000 - NUCLEAR O&M - MISC NUCLEAR PWR EXP	(16,419)	(5,168)	(385)	(42,087)
INC125000 - NUCLEAR O&M - RENTS	(80)	(26)	(2)	(197)
INC128000 - NUCLEAR O&M - MAINT SUPERV & ENG	(20,630)	(9,501)	(754)	(35,171)
INC129000 - NUCLEAR O&M - MAINT OF STRUCTURES	(1,066)	(336)	(25)	(2,733)
INC130000 - NUCLEAR O&M - MAINT OF REACTOR PLANT	(5,520)	(2,549)	(202)	(9,372)
INC131000 - NUCLEAR O&M - MAINT OF ELECTRIC PLANT	(1,339)	(618)	(49)	(2,273)
INC132000 - NUCLEAR O&M - MAINT OF MISC NUCL PLT	(4,790)	(2,212)	(175)	(8,132)
INC146000 - OTH PWR O&M - OPERAT SUPERV & ENG	(5,998)	(2,396)	(186)	(12,384)
INC147200 - OTH PWR O&M - FUEL N-RECOV EMISSIONS	(1,523)	(703)	(66)	(2,586)
INC148000 - OTH PWR O&M - GENERATION EXPENSES	(5,677)	(2,334)	(182)	(11,336)
INC149000 - OTH PWR O&M - MISC OTH PWR GENERAT	(9,170)	(2,887)	(215)	(23,505)
INC149111 - OTH PWR O&M - WC H2O RECLAMATION	(883)	(215)	(16)	(1,751)
INC151000 - OTH PWR O&M - MAINT SUPERV & ENG	(3,920)	(1,609)	(126)	(7,839)
INC152000 - OTH PWR O&M - MAINT OF STRUCTURES	(8,387)	(2,640)	(197)	(21,498)
INC153000 - OTH PWR O&M - MAINT GENR & ELECT PLT	(14,602)	(6,742)	(535)	(24,791)
INC154000 - OTH PWR O&M - MAINT MISC OTH PWR GEN	(2,633)	(1,216)	(96)	(4,470)
INC156000 - OTH PWR O&M - SYS CNTR & L DISPATCH	(491)	(155)	(12)	(1,259)
INC157000 - OTH PWR O&M - OTHER EXPENSES	(552)	(174)	(13)	(1,416)
INC260010 - TRANS O&M - OPERAT SUPERV & ENG	(1,825)	(575)	(225)	(6,648)
INC261000 - TRANS O&M - LOAD DISPATCHING	(2,364)	(744)	(65)	(6,060)
INC262000 - TRANS O&M - STATION EXPENSES	(629)	(198)	(15)	(1,612)
INC263000 - TRANS O&M - OVERHEAD LINE EXPENSES	(23)	(7)	(3)	(85)
INC265000 - TRANS O&M - TRANS OF ELECTR BY OTH	(1,438)	(453)	(34)	(3,685)
INC266000 - TRANS O&M - MISC TRANS EXP	(1,119)	(352)	(138)	(4,075)
INC267000 - TRANS O&M - RENTS	(24)	(7)	(1)	(60)
INC268010 - TRANS O&M - MAINT SUPERV & ENG	(588)	(185)	(72)	(2,140)
INC269000 - TRANS O&M - MAINT OF STRUCTURES	(791)	(249)	(19)	(2,027)
INC270000 - TRANS O&M - MAINT OF STATION EQ	(529)	(166)	(12)	(1,355)
INC271000 - TRANS O&M - MAINT OF OVERHEAD LINES	(132)	(42)	(16)	(481)
INC272000 - TRANS O&M - MAINT UNDERGROUND LINES	(255)	(80)	(31)	(930)
INC273000 - TRANS O&M - MAINT OF MISC TRANS PLANT	(142)	(45)	(17)	(516)
INC380000 - DIST O&M - OPERATION SUPERV & ENG	(3,734)	(3,334)	(6,335)	(245)
INC381000 - DIST O&M - LOAD DISPATCHING	(1,250)	(537)	(3,086)	(3,086)
INC382000 - DIST O&M - SUBSTATION EXPENSES	(794)	(341)	(1,959)	(1,959)
INC383000 - DIST O&M - OVERHEAD LINE EXPENSES	(3,072)	(1,394)	(6,727)	(6,727)

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	SL-2	SL-2M	SST-DST	SST-TST
INC384000 - DIST O&M - UNDERGROUND LINE EXP	(1,394)	(749)	(3,047)	
INC385000 - DIST O&M - ST LIGHT & SIGNAL SYSTEMS	(1,755)			
INC386000 - DIST O&M - METER EXPENSES		43	67	121
INC387000 - DIST O&M - CUSTOMER INSTALLATIONS EXP	(4,218)	(214)	(2)	(277)
INC388000 - DIST O&M - MISC DISTRIBUTION EXPENSES	(575)	(3,767)	(7,157)	(38)
INC389000 - DIST O&M - RENTS	(2,897)	(514)	(976)	(190)
INC390000 - DIST O&M - MAINT SUPERV & ENG	(57)	(2,587)	(4,915)	
INC391000 - DIST O&M - MAINT OF STRUCTURES		(25)	(142)	
INC392000 - DIST O&M - MAINT OF STATION EQ	(2,450)	(25)	(142)	
INC393000 - DIST O&M - MAINT OF OVERHEAD LINES	(10,734)	(4,872)	(23,508)	
INC394000 - DIST O&M - MAINT UNDERGROUND LINES	(4,009)	(2,153)	(8,764)	
INC395000 - DIST O&M - MAINT OF LINE TRANSFORMERS	(3)	(4)	(2)	
INC396000 - DIST O&M - MAINT S LIGHT & SIGNAL SYST	(7,050)			
INC397000 - DIST O&M - MAINT OF METERS		(410)	(640)	(1,147)
INC398000 - DIST O&M - MAINT OF MISC DISTRIBUTION PLANT	(895)	(800)	(1,519)	(59)
INC407000 - CUST SERV & INFO - SUPERVISION	(198)	(108)	(1)	(2)
INC408000 - CUST SERV & INFO - CUST ASSIST EXP	(2,546)	(1,390)	(16)	(19)
INC409000 - CUST SERV & INFO - INFO & INST ADV GEN	(1)	(1)	(0)	(0)
INC410000 - CUST SERV & INFO - MISC CUST SERV & INF	(2,184)	(1,192)	(14)	(17)
INC510000 - DEMONSTRATING AND SELLING EXPENSES	(138)	(75)	(1)	(1)
INC516000 - MISC AND SELLING EXPENSES	(5,450)	(2,975)	(35)	(42)
INC520010 - A&G EXP - SALARIES	(60,008)	(27,175)	(18,654)	(88,699)
INC521000 - A&G EXP - OFF SUPPL & EXP	(12,158)	(5,506)	(3,779)	(17,971)
INC522000 - A&G EXP - ADMIN EXP TRANSFERRED CR	35,640	16,140	11,079	52,679
INC523000 - A&G EXP - OUTSIDE SERVICES EMPLOYED	(19,827)	(8,979)	(6,163)	(29,307)
INC524000 - A&G EXP - PROPERTY INSURANCE	(3,795)	(1,848)	(1,915)	(7,316)
INC524100 - A&G EXP - PROP INSUR NUCL OUTAGE	61	20	2	150
INC525000 - A&G EXP - INJURIES AND DAMAGES	(8,945)	(4,051)	(2,781)	(13,222)
INC526100 - A&G EXP - EMP PENSIONS & BENEFITS	(11,899)	(5,389)	(3,699)	(17,589)
INC528010 - A&G EXP - REGULATORY COMMISSION EXPENSE - FPSC	(396)	(179)	(123)	(585)
INC528220 - A&G EXP - REGULATORY COMMISSION EXPENSE - RAF - RETAIL B	(1,482)	(671)	(461)	(2,191)
INC530000 - A&G EXP - MISC GENERAL EXPENSES	(3,413)	(1,546)	(1,061)	(5,045)
INC531000 - A&G EXP - RENTS	(1,043)	(472)	(324)	(1,542)
INC535000 - A&G EXP - MAINT OF GEN PLT	(2,746)	(1,244)	(854)	(4,059)
<b>TOTAL I600-O&amp;M-EXCL-CUST-ACCTS</b>	<b>(310,727)</b>	<b>(134,355)</b>	<b>(109,009)</b>	<b>(488,382)</b>
<b>I640-O&amp;M-CA-EXCL-SUP</b>				
INC402000 - CUST ACCT O&M - METER READING EXP		(553)	(12)	(21)
INC403000 - CUST ACCT O&M - CUST REC & COLLECT	(22,009)	(12,015)	(140)	(168)
INC404000 - CUST ACCT O&M - UNCOLLECTIBLE ACCTS	(1,371)	(10)		
INC405000 - CUST ACCT - MISC CUSTOMER ACCOUNTS EXPENSES	(639)	(366)	(388)	(533)
<b>TOTAL I640-O&amp;M-CA-EXCL-SUP</b>	<b>(24,019)</b>	<b>(12,944)</b>	<b>(540)</b>	<b>(722)</b>
<b>I645-O&amp;M-CA-SUP</b>				
INC401000 - CUST ACCT O&M - SUPERVISION	(2,144)	(1,155)	(48)	(64)



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	SL-2	SL-2M	SST-DST	SST-TST
<b>TOTAL I646-O&amp;M-CA-SUP</b>	<b>(2,144)</b>	<b>(1,155)</b>	<b>(48)</b>	<b>(64)</b>
<b>I600-DEPR-EXP-TOTAL</b>				
INC603000 - DEPR & AMORT EXP - INTANGIBLE	(51,091)	(23,137)	(15,882)	(75,518)
INC603001 - DEPR & AMORT EXP - INTANGIBLE ARO	(2,449)	(1,109)	(761)	(3,620)
INC603010 - DEPR & AMORT EXP - STEAM (EXC COAL)	(26,907)	(8,896)	(689)	(66,466)
INC603011 - DEPR & AMORT EXP - FOSSIL DECOMM	(956)	(316)	(24)	(2,362)
INC603020 - DEPR & AMORT EXP - TURKEY POINT	(14,833)	(4,904)	(369)	(36,640)
INC603022 - DEPR & AMORT EXP - ST LUCIE 1	(14,602)	(4,828)	(363)	(36,070)
INC603024 - DEPR & AMORT EXP - ST LUCIE COMMON	(3,860)	(1,276)	(96)	(9,535)
INC603026 - DEPR & AMORT EXP - ST LUCIE 2	(12,257)	(4,052)	(305)	(30,276)
INC603030 - DEPR & AMORT EXP - OTH PROD - GT	(161,402)	(53,365)	(4,013)	(398,696)
INC603036 - DEPR & AMORT EXP - DISMANT OTH PROD	(7,594)	(2,511)	(189)	(18,758)
INC603041 - DEPR & AMORT EXP - TRANSMISSION	(46,904)	(14,767)	(5,784)	(170,823)
INC603047 - DEPR & AMORT EXP - TRANSMISSION - GSJ	(3,987)	(1,318)	(89)	(9,847)
INC603048 - DEPR & AMORT EXP - TRANSMISSION - OTHER	(327)	(103)	(38)	(1,165)
INC603051 - DEPR & AMORT EXP - DIST 361 - STRUCTURES	(1,779)	(764)	(4,383)	(11,165)
INC603052 - DEPR & AMORT EXP - DIST 362 - STATION EQ	(17,872)	(7,584)	(43,623)	(111,165)
INC603053 - DEPR & AMORT EXP - DIST 363 - STOR BATT EQUIP	(106)	(45)	(261)	(1,165)
INC603054 - DEPR & AMORT EXP - DIST 364 - POL, TOWER & FIX	(22,227)	(14,972)	(41,114)	(111,165)
INC603055 - DEPR & AMORT EXP - DIST 365 - OH COND & DEV	(8,614)	(15,717)	(18,562)	(111,165)
INC603056 - DEPR & AMORT EXP - DIST 366 - UG CONDUIT	(1,991)	(4,377)	(4,661)	(111,165)
INC603057 - DEPR & AMORT EXP - DIST 367 - UG COND & DEV	(6,844)	(12,339)	(15,411)	(111,165)
INC603058 - DEPR & AMORT EXP - DIST 368 - TRANSF	(11,209)	(13,424)	(8,098)	(111,165)
INC603059 - DEPR & AMORT EXP - DIST 369 - SERVICES		(6,282)		
INC603060 - DEPR & AMORT EXP - DIST 370 - METERS		(4,623)		
INC603061 - DEPR & AMORT EXP - DIST 371 - INSTAL ON CP				
INC603063 - DEPR & AMORT EXP - DIST 373 - S LGT & TFC SIG	(17,849)			
INC603090 - DEPR & AMORT EXP - AMORT ELECT PLT - ACQUI ADJ - VERO	(497)	(444)	(844)	(33)
INC603091 - DEPR & AMORT EXP - GEN PLT - STRUCTURES	(4,376)	(1,982)	(1,360)	(6,468)
INC603093 - DEPR & AMORT EXP - GEN PLT - OTHER	(38,160)	(17,281)	(11,862)	(56,405)
INC603200 - DEPR & AMORT EXP - PROP UNDER CAPT LEASES	(64)	(29)	(20)	(95)
INC603980 - DEPR EXP - AMORT ELECT PLT - ACQUI ADJ	(599)	(198)	(15)	(1,479)
<b>TOTAL I600-DEPR-EXP-TOTAL</b>	<b>(479,154)</b>	<b>(220,646)</b>	<b>(186,031)</b>	<b>(937,195)</b>
<b>I605-AMORT-PROP-LOSS</b>				
INC605000 - ACCRETION EXPENSE - ARO REG DEBIT	(27,973)	(12,668)	(8,696)	(41,347)
INC607000 - AMORT PROP LOSS & UNRECOV REG CSTS	207	99	105	399
INC607143 - REGULATORY CREDIT - ASSET RET OBLG	30,422	13,777	9,457	44,957
INC607338 - AMORT OF REG ASSETS - DEF AMT OPRB	(77)	(34)	(25)	(112)
INC607342 - AMORT OF REG ASSETS - SMITH 1&2 UNRECOV PLT - NON-ECRC	(540)	(179)	(13)	(1,335)
INC607343 - AMORT OF REG ASSETS/LIAB - DEF RETURN TRANSM PROJ	(70)	(22)	(9)	(255)
INC607344 - AMORT OF REG ASSET - PLANT SCHOLZ DECOM INVENTORY	(36)	(12)	(1)	(89)
INC607699 - REGULATORY DEBIT - VERO BEACH	(2)	(2)	(3)	(0)
<b>TOTAL I605-AMORT-PROP-LOSS</b>	<b>1,930</b>	<b>960</b>	<b>815</b>	<b>2,228</b>

**RETAIL COST OF SERVICE STUDY (WITH RSAM, MDS)**  
**COS - Internal Factors Based on External Factors**  
**December 2023 - Subsequent Year Adjustment**

	SL-2	SL-2M	SST-DST	SST-TST
<b>1608-TAX-OTH-INC-TAX</b>				
INC608100 - TAX OTH TH INC TAX - UTILITY OPERAT INCOME CLEARING	(11,984)	(5,427)	(3,725)	(17,714)
INC608105 - TAX OTH TH INC TAX - PROPERTY TAX	(155,277)	(74,226)	(79,169)	(299,472)
INC608150 - TAX OTH TH INC TAX - OCCUPATIONAL LIC	(17)	(6)	(5)	(26)
<b>TOTAL 1608-TAX-OTH-INC-TAX</b>	<b>(167,279)</b>	<b>(79,662)</b>	<b>(82,900)</b>	<b>(317,212)</b>
<b>1611-GAIN-LOSS-SALE-PLT</b>				
INC811600 - GAIN FR DISP OF UTIL PLT FUTURE USE	1,553	666	3,833	
<b>TOTAL 1611-GAIN-LOSS-SALE-PLT</b>	<b>1,553</b>	<b>666</b>	<b>3,833</b>	
<b>1827-INTEREST-EXP</b>				
INC827000 - INTEREST ON LONG-TERM DEBT	(149,345)	(70,909)	(72,573)	(287,266)
INC828000 - AMORTIZATION OF DEBT DISCOUNT & EXPENSE	(2,648)	(1,257)	(1,287)	(5,093)
INC828100 - AMORTIZATION OF LOSS ON REACQ. DEBT	(1,113)	(528)	(541)	(2,140)
INC831100 - INTEREST ON CUSTOMER DEPOSITS	(2,147)	(1,019)	(1,043)	(4,129)
INC831510 - INTEREST ON SHORT TERM DEBT	(1,820)	(864)	(884)	(3,501)
INC831520 - INTEREST ON INTERNAL REVENUE SERVICE AUDITS	(54)	(34)	(44)	(169)
<b>TOTAL 1827-INTEREST-EXP</b>	<b>(157,126)</b>	<b>(74,612)</b>	<b>(76,372)</b>	<b>(302,298)</b>
<b>1900-LABOR-EXC-A&amp;G</b>				
L_INC100000 - STEAM O&M PAY - OPERAT SUPERV & ENG	307	133	10	573
L_INC101210 - STEAM O&M PAY - FUEL - NON RECOVERABLE OIL	41	19	1	69
L_INC102000 - STEAM O&M PAY - STEAM EXPENSES	611	260	20	1,163
L_INC105000 - STEAM O&M PAY - ELECTRIC EXPENSES	424	167	13	887
L_INC106000 - STEAM O&M PAY - MISC STEAM POWER EXPENSES	1,203	379	28	3,084
L_INC110000 - STEAM O&M PAY - MAINT SUPERV & ENG	280	123	10	510
L_INC111000 - STEAM O&M PAY - MAINT OF STRUCTURES	311	98	7	797
L_INC112000 - STEAM O&M PAY - MAINT OF BOILER PLANT	767	354	28	1,302
L_INC113000 - STEAM O&M PAY - MAINT OF ELECTRIC PLANT	375	173	14	637
L_INC114000 - STEAM O&M PAY - MAINT OF MISC STEAM PLT	68	31	2	115
L_INC117000 - NUCLEAR O&M PAY - OPER SUPERV & ENG	10,870	4,271	331	22,860
L_INC119000 - NUCLEAR O&M PAY - COOLANTS AND WATER	1,086	447	35	2,165
L_INC120000 - NUCLEAR O&M PAY - STEAM EXPENSES	9,488	3,253	246	22,758
L_INC123000 - NUCLEAR O&M PAY - ELECTRIC EXP	0	0	0	0
L_INC124000 - NUCLEAR O&M PAY - MISC NUCLEAR POWER EXP	7,627	2,401	179	19,550
L_INC128000 - NUCLEAR O&M PAY - MAINT SUPERVISION & ENGINEERING	49,466	22,781	1,807	84,332
L_INC129000 - NUCLEAR O&M PAY - MAINT OF STRUCTURES	18	6	0	47
L_INC130000 - NUCLEAR O&M PAY - MAINT OF REACTOR PLANT	31	14	1	53
L_INC131000 - NUCLEAR O&M PAY - MAINT OF ELECTRIC PLANT	95	44	3	162
L_INC132000 - NUCLEAR O&M PAY - MAINT OF MISC NUCLEAR PLANT	1	1	0	2
L_INC146000 - OTH PWR O&M PAY - OPERAT SUPERV & ENG	3,304	1,320	103	6,821
L_INC147200 - OTH PWR O&M PAY - FUEL N- RECOV EMISSIONS FEE	1,032	476	38	1,752
L_INC148000 - OTH PWR O&M PAY - GENERATION EXPENSES	2,456	1,010	79	4,904
L_INC149000 - OTH PWR O&M PAY - MISC OTHER POWER GENERATION EXPEN	5,285	1,664	124	13,546

**RETAIL COST OF SERVICE STUDY (WITH RSAM, MDS)**  
**COS - Internal Factors Based on External Factors**  
**December 2023 - Subsequent Year Adjustment**

	SL-2	SL-2M	SST-DST	SST-TST
L_INC151000 - OTH PWR O&M PAY - MAINT SUPERV & ENG	2,063	847	66	4,125
L_INC152000 - OTH PWR O&M PAY - MAINT OF STRUCTURES	4,706	1,482	110	12,062
L_INC153000 - OTH PWR O&M PAY - MAINT GENERATING & ELECTRIC PLANT	5,070	2,341	186	8,609
L_INC154000 - OTH PWR O&M PAY - MAINT MISC OTHER PWR GENERAT	952	440	35	1,617
L_INC156000 - OTH PWR O&M PAY - SYSTEM CONTROL & LOAD DISPATCH	178	56	4	456
L_INC157000 - OTH PWR O&M PAY - OTHER EXPENSES LOC 955	316	99	7	809
L_INC260010 - TRANS O&M PAY - OPERATION SUPERV & ENGINEERING	877	276	108	3,194
L_INC261000 - TRANS O&M PAY - LOAD DISPATCHING	596	188	14	1,527
L_INC262000 - TRANS O&M PAY - STATION EXPENSES	242	76	6	619
L_INC263000 - TRANS O&M PAY - OVERHEAD LINE EXPENSES	15	5	2	53
L_INC268000 - TRANS O&M PAY - MISC TRANSMISSION EXPENSES	775	244	96	2,822
L_INC269010 - TRANS O&M PAY - MAINT SUPERV & ENG	386	122	48	1,407
L_INC269000 - TRANS O&M PAY - MAINT OF STRUCTURES	636	200	15	1,629
L_INC270000 - TRANS O&M PAY - MAINT OF STATION EQ	221	70	5	567
L_INC271000 - TRANS O&M PAY - MAINT OF OVERHEAD LINES	255	80	31	930
L_INC272000 - TRANS O&M PAY - MAINT UNDERGROUND LINES	4	1	1	15
L_INC380000 - DIST O&M PAY - OPERATION SUPERVISION AND ENGINEERING	3,309	2,955	5,615	217
L_INC381000 - DIST O&M PAY - LOAD DISPATCHING	1,167	501	2,881	
L_INC382000 - DIST O&M PAY - SUBSTATION EXPENSES	213	92	527	
L_INC383000 - DIST O&M PAY - OVERHEAD LINE EXPENSES	1,579	717	3,458	
L_INC384000 - DIST O&M PAY - UNDERGROUND LINE EXP	349	188	763	
L_INC385000 - DIST O&M PAY - STREET LIGHTING AND SIGNAL SYSTEM EXPEN	1,503	(89)	(139)	(249)
L_INC386000 - DIST O&M PAY - METER EXPENSES		166	2	
L_INC387000 - DIST O&M PAY - CUSTOMER INSTALLATIONS EXP	3,651	3,261	6,195	239
L_INC388000 - DIST O&M PAY - MISC DISTRIBUTION EXPENSES	2,233	1,994	3,788	146
L_INC390000 - DIST O&M PAY - MAINT SUPERV & ENG	1	0	2	
L_INC391000 - DIST O&M PAY - MAINT OF STRUCTURES	857	368	2,116	
L_INC392000 - DIST O&M PAY - MAINT OF STATION EQ	6,204	2,816	13,587	
L_INC393000 - DIST O&M PAY - MAINT OF OVERHEAD LINES	2,334	1,253	5,102	
L_INC394000 - DIST O&M PAY - MAINT UNDERGROUND LINES	2	2	1	
L_INC395000 - DIST O&M PAY - MAINT OF LINE TRANSFORMERS	3,378	317	494	887
L_INC396000 - DIST O&M PAY - MAINT OF STREET LIGHTING & SIGNAL SYSTEM		2	4	0
L_INC397000 - DIST O&M PAY - MAINT OF METERS	2	844	35	47
L_INC398000 - DIST O&M PAY - MAINT OF MISC DISTRI PLT	1,566	1,042	23	40
L_INC401000 - CUST ACCT O&M PAY - SUPERVISION	11,443	6,247	73	87
L_INC402000 - CUST ACCT O&M PAY - METER READING EXP	35	19	0	0
L_INC403000 - CUST ACCT O&M PAY - CUST REC & COLLECT	1,705	931	11	13
L_INC407000 - CUST SERV & INFO PAY - SUPERVISION	1	0	0	0
L_INC408000 - CUST SERV & INFO PAY - CUST ASSIST EXP	1,456	795	9	11
L_INC409000 - CUST SERV & INFO PAY - INFO INST ADV - GENERAL	160	88	1	1
L_INC410000 - CUST SERV & INFO PAY - MISC CUST SERV & INF				
L_INC516000 - MISC AND SELLING EXPENSES				
<b>TOTAL 1900-LABOR-EXC-A&amp;G</b>	<b>155,587</b>	<b>70,459</b>	<b>48,365</b>	<b>229,975</b>

**RETAIL COST OF SERVICE STUDY  
(WITH RSAM, MDS)  
COS - Internal Factors Based on  
Internal Factors  
December 2023 - Subs. Year Adjustment**

	Total	CILC-ID	CILC-1G	CILC-1T	GS(T)-1	GSCU-1	GSD(T)-1	GSGLD(T)-1	GSGLD(T)-2	GSGLD(T)-3
<b>1345T-PROD-PLANT</b>										
1310-PROD-PLT-STEAM	1,121,613,800	18,270,281	855,002	9,994,828	85,219,963	459,753	245,793,529	89,871,674	28,954,530	6,961,671
1320-PROD-PLT-NUCL	8,252,714,492	134,430,776	6,291,014	73,540,877	627,039,381	3,382,813	1,808,522,519	661,266,174	213,044,337	51,223,228
1340-PROD-PLT-OTHER	20,355,342,583	331,573,872	15,516,804	181,388,773	1,546,594,327	8,343,718	4,460,725,678	1,631,014,805	525,474,432	128,342,231
<b>TOTAL 1345T-PROD-PLANT</b>	<b>29,729,670,876</b>	<b>484,274,929</b>	<b>22,662,821</b>	<b>264,924,478</b>	<b>2,258,853,671</b>	<b>12,186,285</b>	<b>6,515,041,726</b>	<b>2,382,152,653</b>	<b>767,473,298</b>	<b>184,527,130</b>
<b>1365T-DIST-PLT-364-365</b>										
1364-DIST-PLT-POLES	3,749,955,840	34,362,136	1,789,847	0	298,183,290	2,839,576	552,150,827	200,074,690	53,841,109	0
1365-DIST-PLT-OH-C&D	4,414,285,087	17,779,574	902,579	0	385,084,645	5,606,137	311,583,838	99,463,918	27,795,869	0
<b>TOTAL 1365T-DIST-PLT-364-365</b>	<b>8,164,240,928</b>	<b>52,141,711</b>	<b>2,692,426</b>	<b>0</b>	<b>683,267,935</b>	<b>8,445,714</b>	<b>863,734,665</b>	<b>299,538,608</b>	<b>81,636,977</b>	<b>0</b>
<b>1367T-DIST-PLT-366-367</b>										
1366-DIST-PLT-UGCOND	2,184,197,112	7,644,498	379,527	0	192,393,514	2,899,495	135,270,402	41,695,297	11,946,944	0
1367-DIST-PLT-UG-C&D	4,566,162,730	18,906,882	943,783	0	397,868,820	5,777,709	324,979,234	104,202,519	29,570,304	0
<b>TOTAL 1367T-DIST-PLT-366-367</b>	<b>6,750,359,842</b>	<b>26,551,380</b>	<b>1,323,310</b>	<b>0</b>	<b>590,262,334</b>	<b>8,677,204</b>	<b>460,249,636</b>	<b>145,897,815</b>	<b>41,517,248</b>	<b>0</b>
<b>1375T-DIST-PLT-EXC-MTR</b>										
1365T-DIST-PLT-364-365	8,164,240,928	52,141,711	2,692,426	0	683,267,935	8,445,714	863,734,665	299,538,608	81,636,977	0
1367T-DIST-PLT-366-367	6,750,359,842	26,551,380	1,323,310	0	590,262,334	8,677,204	460,249,636	145,897,815	41,517,248	0
1374-DIST-PLT-OTHER	10,268,737,657	72,652,684	3,731,973	2,649	735,850,193	7,442,919	1,176,203,795	412,128,077	114,108,970	898
<b>TOTAL 1375T-DIST-PLT-EXC-MTR</b>	<b>25,203,338,428</b>	<b>151,345,775</b>	<b>7,747,709</b>	<b>2,649</b>	<b>2,009,380,461</b>	<b>24,565,837</b>	<b>2,500,188,095</b>	<b>857,564,501</b>	<b>237,263,196</b>	<b>898</b>
<b>1378T-DIST-PLANT</b>										
1370-DIST-PLT-METERS	990,144,175	2,973,992	309,285	624,376	104,167,601	1,801,141	91,513,644	6,860,789	2,638,135	211,628
1375T-DIST-PLT-EXC-MTR	25,203,338,428	151,345,775	7,747,709	2,649	2,009,380,461	24,565,837	2,500,188,095	857,564,501	237,263,196	898
<b>TOTAL 1378T-DIST-PLANT</b>	<b>26,193,482,602</b>	<b>154,319,767</b>	<b>8,056,974</b>	<b>627,024</b>	<b>2,113,548,062</b>	<b>26,366,978</b>	<b>2,591,701,739</b>	<b>864,425,289</b>	<b>239,901,330</b>	<b>212,526</b>
<b>1379T-TRANS-DIST-PLT</b>										
1350-TRANS-PLANT	10,275,535,518	163,716,553	7,698,652	91,927,736	785,565,663	4,077,948	2,238,902,633	819,202,281	260,647,682	65,358,616
1378T-DIST-PLANT	26,193,482,602	154,319,767	8,056,974	627,024	2,113,548,062	26,366,978	2,591,701,739	864,425,289	239,901,330	212,526
<b>TOTAL 1379T-TRANS-DIST-PLT</b>	<b>36,469,018,120</b>	<b>318,036,320</b>	<b>15,755,627</b>	<b>92,554,761</b>	<b>2,899,113,725</b>	<b>30,444,926</b>	<b>4,830,604,373</b>	<b>1,683,627,571</b>	<b>500,548,012</b>	<b>65,571,142</b>
<b>1399T-GROSS-PLANT</b>										
1300-INTANG-PLANT	2,043,446,880	29,042,430	1,341,031	14,629,661	153,952,939	1,426,502	370,524,493	132,783,408	44,879,427	9,669,937
1345T-PROD-PLANT	29,729,670,876	484,274,929	22,662,821	264,924,478	2,258,853,671	12,186,285	6,515,041,726	2,382,152,653	767,473,298	184,527,130
1379T-TRANS-DIST-PLANT	36,469,018,120	318,036,320	15,755,627	92,554,761	2,899,113,725	30,444,926	4,830,604,373	1,683,627,571	500,549,012	65,571,142
1389-GENERAL-PLANT	2,885,468,801	41,009,643	1,893,616	20,657,953	217,390,727	2,014,306	523,202,671	187,498,088	63,372,426	13,654,528
<b>TOTAL 1399T-GROSS-PLANT</b>	<b>71,127,604,677</b>	<b>872,363,322</b>	<b>41,653,095</b>	<b>392,766,853</b>	<b>5,529,311,063</b>	<b>46,072,018</b>	<b>12,239,373,264</b>	<b>4,386,061,720</b>	<b>1,376,274,163</b>	<b>273,422,737</b>
<b>1409T-NET-PLANT</b>										
1399T-GROSS-PLANT	71,127,604,677	872,363,322	41,653,095	392,766,853	5,529,311,063	46,072,018	12,239,373,264	4,386,061,720	1,376,274,163	273,422,737
1400-ACCUM-PROV-DEPR	(16,029,442,336)	(191,227,168)	(9,189,369)	(86,909,016)	(1,259,052,810)	(11,094,486)	(2,694,716,928)	(954,668,213)	(300,628,277)	(60,149,312)
<b>TOTAL 1409T-NET-PLANT</b>	<b>55,098,162,341</b>	<b>681,136,154</b>	<b>32,463,725</b>	<b>305,857,837</b>	<b>4,270,258,253</b>	<b>34,987,532</b>	<b>9,544,656,336</b>	<b>3,431,393,507</b>	<b>1,075,645,886</b>	<b>213,273,426</b>

FLORIDA POWER & LIGHT COMPANY  
AND SUBSIDIARIES (CONSOLIDATED)  
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MFR NO. E-10  
ATTACHMENT NO. 5 OF 6  
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**RETAIL COST OF SERVICE STUDY  
(WITH RSAM, MDS)  
COS - Internal Factors Based on  
Internal Factors  
December 2023 - Subs. Year Adjustment**

COS - Internal Factors Based on Internal Factors	Total	CILC-ID	CILC-IG	CILC-IT	GS(T)-1	GSCU-1	GSD(T)-1	GSLD(T)-1	GSLD(T)-2	GSLD(T)-3
<b>I439T-RATE-BASE</b>										
I409T-NET-PLANT	55,098,162,341	681,136,154	32,463,725	305,857,837	4,270,258,253	34,987,532	9,544,656,336	3,431,393,507	1,075,645,886	213,273,426
I410-FUTUREUSE	601,290,575	9,740,333	455,850	5,153,564	45,639,448	245,687	131,297,104	48,069,046	15,434,777	3,593,359
I415-CWIP	1,471,456,045	19,775,361	933,229	9,594,811	113,058,764	870,077	270,797,719	97,907,906	31,189,744	6,654,040
I420-NUCLEAR-FUEL	676,127,516	13,983,710	623,126	8,289,284	46,761,542	387,097	157,477,939	57,098,028	21,157,756	5,275,829
I425-WORKING_CAPITAL	4,148,441,935	55,220,115	2,596,279	26,495,727	317,945,601	2,729,861	740,484,221	266,016,675	86,325,920	18,008,060
<b>TOTAL I439T-RATE-BASE</b>	<b>61,995,478,413</b>	<b>779,855,672</b>	<b>37,072,209</b>	<b>355,391,224</b>	<b>4,793,663,607</b>	<b>39,220,255</b>	<b>10,844,713,319</b>	<b>3,900,485,164</b>	<b>1,229,754,084</b>	<b>246,804,712</b>
<b>I475T-TOTAL-REVENUES</b>										
I440-REVS-EXCL-MISC-SERV	7,894,409,430	108,522,522	5,231,847	43,429,232	597,614,055	4,454,465	1,457,574,567	486,204,955	139,734,766	25,123,739
I450-MISC-SERV-REVS	102,320,151	106,742	3,136	15,273	7,087,303	34,702	4,301,722	633,616	85,439	41,103
<b>TOTAL I475T-TOTAL-REVENUES</b>	<b>7,996,729,581</b>	<b>108,629,263</b>	<b>5,234,982</b>	<b>43,444,505</b>	<b>604,701,358</b>	<b>4,489,167</b>	<b>1,461,876,289</b>	<b>466,838,571</b>	<b>139,820,205</b>	<b>25,164,841</b>
<b>I599T-O&amp;M-TOTAL</b>										
I500-O&M-EXCL-CUST-ACCTS	(1,266,262,800)	(18,794,785)	(870,865)	(9,289,716)	(94,560,921)	(777,220)	(241,957,520)	(87,346,794)	(29,159,216)	(6,191,542)
I540-O&M-CA-EXCL-SUP	(104,720,453)	(9,438)	(1,947)	(1,166)	(9,547,399)	(154,244)	(2,920,498)	(80,320)	(8,950)	(684)
I545-O&M-CA-SUP	(9,346,899)	(842)	(174)	(104)	(852,160)	(13,767)	(260,671)	(7,169)	(799)	(59)
<b>TOTAL I599T-O&amp;M-TOTAL</b>	<b>(1,380,330,152)</b>	<b>(18,805,065)</b>	<b>(872,985)</b>	<b>(9,290,956)</b>	<b>(104,950,480)</b>	<b>(945,231)</b>	<b>(245,138,690)</b>	<b>(87,434,283)</b>	<b>(29,168,964)</b>	<b>(6,192,265)</b>
<b>I650T-OPER-EXP-BEF-TAX</b>										
I599T-OBM-TOTAL	(1,380,330,152)	(18,805,065)	(872,985)	(9,290,956)	(104,960,480)	(945,231)	(245,138,690)	(87,434,283)	(29,168,964)	(6,192,265)
I600-DEPR-EXP-TOTAL	(2,426,927,662)	(31,275,914)	(1,491,393)	(14,851,284)	(187,840,286)	(1,529,296)	(433,539,974)	(154,977,115)	(49,194,404)	(10,262,977)
I605-AMORT-PROP-LOSS	7,749,033	102,423	4,717	48,785	583,796	6,197	1,287,338	456,955	156,766	31,470
I608-TAX-OTH-INC-TAX	(859,601,954)	(10,716,867)	(509,748)	(4,850,233)	(66,515,978)	(548,928)	(149,303,727)	(53,665,976)	(16,900,510)	(3,369,364)
I611-GAIN-LOSS-SALEPLT	6,023,745	87,440	4,072	0	441,731	2,279	1,218,291	461,687	137,372	0
<b>TOTAL I650T-OPER-EXP-BEF-TAX</b>	<b>(4,653,086,991)</b>	<b>(60,807,983)</b>	<b>(2,865,337)</b>	<b>(28,943,719)</b>	<b>(358,291,217)</b>	<b>(3,014,980)</b>	<b>(825,476,762)</b>	<b>(295,158,732)</b>	<b>(94,965,741)</b>	<b>(19,793,136)</b>
<b>I700T-NOI-BEF-INC-TAX</b>										
I475T-TOTAL-REVENUES	7,996,729,581	108,629,263	5,234,982	43,444,505	604,701,358	4,489,167	1,461,876,289	466,838,571	139,820,205	25,164,841
I650T-OPER-EXP-BEF-TAX	(4,653,086,991)	(60,807,983)	(2,865,337)	(28,943,719)	(358,291,217)	(3,014,980)	(825,476,762)	(295,158,732)	(94,965,741)	(19,793,136)
<b>TOTAL I700T-NOI-BEF-INC-TAX</b>	<b>3,343,642,590</b>	<b>48,021,281</b>	<b>2,369,645</b>	<b>14,500,786</b>	<b>246,410,141</b>	<b>1,474,187</b>	<b>636,399,527</b>	<b>171,679,840</b>	<b>44,850,464</b>	<b>5,371,705</b>
<b>I850T-PRETAX-INC</b>										
I700T-NOI-BEF-INC-TAX	3,343,642,590	48,021,281	2,369,645	14,500,786	246,410,141	1,474,187	636,399,527	171,679,840	44,850,464	5,371,705
I827-INTEREST-EXP	(807,103,730)	(10,152,127)	(482,616)	(4,626,375)	(62,407,323)	(510,585)	(141,186,798)	(50,778,339)	(16,009,291)	(3,212,922)
<b>TOTAL I850T-PRETAX-INC</b>	<b>2,536,538,860</b>	<b>37,869,153</b>	<b>1,887,029</b>	<b>9,874,411</b>	<b>184,002,818</b>	<b>963,603</b>	<b>495,212,729</b>	<b>120,901,501</b>	<b>28,841,174</b>	<b>2,158,784</b>

**RETAIL COST OF SERVICE STUDY  
 (WITH RSAM, MDS)  
 COS - Internal Factors Based on  
 Internal Factors  
 December 2023 - Subs. Year Adjustment**

	COS	Internal Factors Based on Internal Factors	MET	OL-1	OS-2	RS(T)-1	SL-1	SL-1M	SL-2	SL-2M	SST-DST	SST-TST
<b>1345T-PROD-PLANT</b>												
1310-PROD-PLT-STEAM	672,052	62,272	57,502	633,186,960	282,210	29,524	246,243	81,416	6,122	608,269		
1320-PROD-PLT-NUCL	4,944,887	458,189	423,095	4,658,921,994	2,076,469	1,811,830	599,053	45,043	4,475,581			
1340-PROD-PLT-OTHER	12,196,576	1,130,124	1,043,564	11,491,243,679	5,121,617	4,468,884	1,477,566	111,099	11,039,033			
<b>TOTAL 1345T-PROD-PLANT</b>	<b>17,813,514</b>	<b>1,650,584</b>	<b>1,524,161</b>	<b>16,783,352,633</b>	<b>7,480,296</b>	<b>782,555</b>	<b>6,526,957</b>	<b>2,158,036</b>	<b>162,264</b>	<b>16,122,883</b>		
<b>1365T-DIST-PLT-364-365</b>												
1364-DIST-PLT-POLES	1,193,572	9,351,320	589,625	2,580,939,717	11,189,797	1,072,182	680,649	458,486	1,259,018			
1365-DIST-PLT-OH-C&D	684,423	25,612,254	384,668	3,531,436,996	5,450,982	848,113	331,570	605,016	714,505			
<b>TOTAL 1365T-DIST-PLT-364-365</b>	<b>1,877,996</b>	<b>34,963,574</b>	<b>954,293</b>	<b>6,112,376,712</b>	<b>16,640,779</b>	<b>1,920,295</b>	<b>1,012,219</b>	<b>1,063,502</b>	<b>1,973,524</b>			
<b>1367T-DIST-PLT-366-367</b>												
1366-DIST-PLT-UGCOND	309,759	13,614,375	179,956	1,774,437,759	2,265,765	396,447	137,821	302,931	322,621			
1367-DIST-PLT-UG-C&D	747,494	27,228,381	418,164	3,647,187,412	5,689,449	880,293	346,684	625,005	780,599			
<b>TOTAL 1367T-DIST-PLT-366-367</b>	<b>1,057,253</b>	<b>40,842,756</b>	<b>598,120</b>	<b>5,421,625,171</b>	<b>7,965,213</b>	<b>1,276,740</b>	<b>484,505</b>	<b>927,936</b>	<b>1,103,220</b>			
<b>1375T-DIST-PLT-EXC-MTR</b>												
1365T-DIST-PLT-364-365	1,877,996	34,963,574	954,293	6,112,376,712	16,640,779	1,920,295	1,012,219	1,063,502	1,973,524			
1367T-DIST-PLT-366-367	1,057,253	40,842,756	598,120	5,421,625,171	7,965,213	1,276,740	484,505	927,936	1,103,220			
1374-DIST-PLT-OTHER	2,641,919	120,888,466	1,220,961	6,769,476,784	864,198,351	2,282,878	2,035,863	1,080,795	2,788,505			978
<b>TOTAL 1375T-DIST-PLT-EXC-MTR</b>	<b>5,577,167</b>	<b>196,694,796</b>	<b>2,773,374</b>	<b>18,303,478,668</b>	<b>888,804,342</b>	<b>5,479,912</b>	<b>3,532,587</b>	<b>3,072,232</b>	<b>5,865,249</b>			<b>978</b>
<b>1378T-DIST-PLANT</b>												
1370-DIST-PLT-METERS	938,452	0	927,048	776,681,287	0	55,152	0	82,401	128,609			230,646
1375T-DIST-PLT-EXC-MTR	5,577,167	196,694,796	2,773,374	18,303,478,668	888,804,342	5,479,912	3,532,587	3,072,232	5,865,249			978
<b>TOTAL 1378T-DIST-PLANT</b>	<b>6,515,619</b>	<b>196,694,796</b>	<b>3,700,422</b>	<b>19,080,159,955</b>	<b>888,804,342</b>	<b>5,535,064</b>	<b>3,532,587</b>	<b>3,154,634</b>	<b>5,993,858</b>			<b>231,624</b>
<b>1379T-TRANS-DIST-PLT</b>												
1350-TRANS-PLANT	6,088,783	35,117	504,135	5,820,650,280	159,146	79,758	2,183,937	689,781	255,659			7,791,158
1378T-DIST-PLANT	6,515,619	196,694,796	3,700,422	19,080,159,965	888,804,342	5,535,064	3,532,587	3,154,634	5,993,858			231,624
<b>TOTAL 1379T-TRANS-DIST-PLT</b>	<b>12,604,402</b>	<b>196,729,913</b>	<b>4,204,557</b>	<b>24,900,810,245</b>	<b>888,963,488</b>	<b>5,614,822</b>	<b>5,716,523</b>	<b>3,844,415</b>	<b>6,249,516</b>			<b>8,022,783</b>
<b>1399T-GROSS-PLANT</b>												
1300-INTANG-PLANT	1,030,614	2,545,173	176,923	1,248,642,989	30,837,486	334,242	502,886	227,648	156,264			743,027
1345T-PROD-PLANT	17,813,514	1,650,584	1,524,161	16,783,352,633	7,480,296	782,555	6,526,957	2,158,036	162,264			16,122,883
1379T-TRANS-DIST-PLT	12,604,402	196,729,913	4,204,557	24,900,810,245	888,963,488	5,614,822	5,716,523	3,844,415	6,249,516			8,022,783
1389-GENERAL-PLANT	1,455,288	3,593,936	249,826	1,763,158,330	43,544,368	471,970	709,822	321,452	220,654			1,049,198
<b>TOTAL 1399T-GROSS-PLANT</b>	<b>32,903,818</b>	<b>204,519,606</b>	<b>6,155,466</b>	<b>44,695,964,198</b>	<b>970,825,638</b>	<b>7,203,589</b>	<b>13,455,989</b>	<b>6,551,550</b>	<b>6,786,699</b>			<b>25,937,892</b>
<b>1409T-NET-PLANT</b>												
1399T-GROSS-PLANT	32,903,818	204,519,606	6,155,466	44,695,964,198	970,825,638	7,203,589	13,455,989	6,551,550	6,786,699			25,937,892
1400-ACCUM-PROV-DEPR	(7,396,005)	(62,578,042)	(1,578,496)	(10,236,272,332)	(140,919,320)	(1,664,338)	(2,904,281)	(1,507,553)	(1,408,852)			(5,587,538)
<b>TOTAL 1409T-NET-PLANT</b>	<b>25,507,813</b>	<b>141,941,564</b>	<b>4,576,969</b>	<b>34,459,691,866</b>	<b>829,906,318</b>	<b>5,539,251</b>	<b>10,551,707</b>	<b>5,043,997</b>	<b>5,379,847</b>			<b>20,350,354</b>

FLORIDA POWER & LIGHT COMPANY  
 AND SUBSIDIARIES (CONSOLIDATED)  
 DOCKET NO. 20210015-EI  
 MFR NO. E-10  
 ATTACHMENT NO. 5 OF 6  
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**RETAIL COST OF SERVICE STUDY  
 (WITH RSAM, MDS)  
 COS - Internal Factors Based on  
 Internal Factors  
 December 2023 - Subs. Year Adjustment**

	MET	OL-1	OS-2	RS(T)-1	SL-1	SL-1M	SL-2	SL-2M	SST-DST	SST-TST
<b>COS - Internal Factors Based on Internal Factors</b>										
<b>I439T-RATE-BASE</b>										
I409T-NET-PLANT	25,507,813	141,941,564	4,576,969	34,459,691,866	829,906,318	5,539,251	10,651,707	5,043,997	5,379,847	20,350,354
I410-FUTUREUSE	360,023	53,284	35,967	340,420,610	252,912	22,856	132,694	44,391	16,391	320,278
I415-CWIP	724,585	3,045,103	104,378	899,209,060	16,282,882	135,390	300,728	132,456	110,864	628,948
I420-NUCLEAR-FUEL	458,246	488,000	53,385	361,020,573	2,211,570	178,218	207,502	95,811	7,603	352,298
I425-WORKING_CAPITAL	2,026,305	9,462,041	356,150	2,561,654,635	55,404,953	516,965	875,669	413,373	347,823	1,561,564
<b>TOTAL I439T-RATE-BASE</b>	<b>29,076,973</b>	<b>154,989,991</b>	<b>5,126,849</b>	<b>38,621,996,743</b>	<b>904,058,634</b>	<b>6,392,679</b>	<b>12,068,300</b>	<b>5,730,028</b>	<b>5,864,528</b>	<b>23,213,442</b>
<b>I475T-TOTAL-REVENUES</b>										
I440-REVS-EXCL-MISC-SERV	4,181,921	14,642,030	1,081,894	4,884,838,087	129,873,075	1,151,831	1,926,700	1,229,995	1,564,424	6,029,326
I450-MISC-SERV-REVS	265	601,066	276	89,299,483	103,195	128	1,386	150	1,230	3,935
<b>TOTAL I475T-TOTAL-REVENUES</b>	<b>4,182,185</b>	<b>15,243,096</b>	<b>1,082,170</b>	<b>4,974,137,571</b>	<b>129,976,270</b>	<b>1,151,959</b>	<b>1,928,086</b>	<b>1,230,145</b>	<b>1,565,655</b>	<b>6,033,261</b>
<b>I599T-O&amp;M-TOTAL</b>										
I500-O&M-EXCL-CUST-ACCTS	(673,550)	(1,518,008)	(113,981)	(752,691,481)	(21,079,278)	(195,449)	(310,727)	(134,355)	(109,009)	(488,382)
I540-O&M-CA-EXCL-SUP	(1,715)	(114,944)	(3,448)	(91,562,460)	(264,029)	(11,006)	(24,019)	(12,944)	(540)	(722)
I545-O&M-CA-SUP	(153)	(10,259)	(308)	(6,172,473)	(23,566)	(982)	(2,144)	(1,155)	(48)	(64)
<b>TOTAL I599T-O&amp;M-TOTAL</b>	<b>(675,418)</b>	<b>(1,643,212)</b>	<b>(117,737)</b>	<b>(852,426,414)</b>	<b>(21,366,873)</b>	<b>(207,437)</b>	<b>(336,890)</b>	<b>(148,454)</b>	<b>(109,598)</b>	<b>(489,169)</b>
<b>I650T-OPER-EXP-BEF-TAX</b>										
I599T-O&M-TOTAL	(675,418)	(1,643,212)	(117,737)	(852,426,414)	(21,366,873)	(207,437)	(336,890)	(148,454)	(109,598)	(489,169)
I600-DEPR-EXP-TOTAL	(1,185,977)	(6,421,437)	(218,990)	(1,502,372,391)	(29,709,425)	(233,773)	(479,154)	(220,646)	(186,031)	(937,195)
I605-AMORT-PROP-LOSS	3,594	14,556	772	4,883,658	160,457	1,615	1,930	960	815	2,228
I608-TAX-OTH-INC-TAX	(399,974)	(2,149,552)	(71,578)	(536,913,976)	(12,948,997)	(89,495)	(167,279)	(79,662)	(82,900)	(317,212)
I611-GAIN-LOSS-SALEPLT	3,626	5,633	1,671	3,626,244	25,525	2,122	1,553	666	3,833	0
<b>TOTAL I650T-OPER-EXP-BEF-TAX</b>	<b>(2,254,149)</b>	<b>(10,194,011)</b>	<b>(405,862)</b>	<b>(2,883,202,879)</b>	<b>(63,839,313)</b>	<b>(526,967)</b>	<b>(979,840)</b>	<b>(447,136)</b>	<b>(373,880)</b>	<b>(1,741,349)</b>
<b>I700T-NOI-BEF-INC-TAX</b>										
I475T-TOTAL-REVENUES	4,182,185	15,243,096	1,082,170	4,974,137,571	129,976,270	1,151,959	1,928,086	1,230,145	1,565,655	6,033,261
I650T-OPER-EXP-BEF-TAX	(2,254,149)	(10,194,011)	(405,862)	(2,883,202,879)	(63,839,313)	(526,967)	(979,840)	(447,136)	(373,880)	(1,741,349)
<b>TOTAL I700T-NOI-BEF-INC-TAX</b>	<b>1,928,036</b>	<b>5,049,086</b>	<b>676,309</b>	<b>2,090,934,691</b>	<b>66,136,957</b>	<b>624,992</b>	<b>948,246</b>	<b>783,009</b>	<b>1,191,775</b>	<b>4,291,913</b>
<b>I850T-PRETAX-INC</b>										
I700T-NOI-BEF-INC-TAX	1,928,036	5,049,086	676,309	2,090,934,691	66,136,957	624,992	948,246	783,009	1,191,775	4,291,913
I827-INTEREST-EXP	(378,560)	(2,017,641)	(66,757)	(502,810,570)	(11,770,183)	(83,234)	(157,126)	(74,612)	(76,372)	(302,298)
<b>TOTAL I850T-PRETAX-INC</b>	<b>1,549,476</b>	<b>3,031,444</b>	<b>609,551</b>	<b>1,588,124,121</b>	<b>54,366,774</b>	<b>541,758</b>	<b>791,120</b>	<b>708,397</b>	<b>1,115,403</b>	<b>3,989,615</b>





RETAIL COST OF SERVICE STUDY (WITH RSAM, MDS)  
 COS - COMPOUND ALLOCATION FACTORS  
 December 2023 - Subsequent Year Adjustment

ALLOCATION FACTOR	CILC-1D	CILC-1G	CILC-1T	GS(T)-1	GSCU-1	GSD(T)-1	GSD(T)-1	GSD(T)-1	GSD(T)-2	GSD(T)-3	MET	OL-1	OS-2	RS(T)-1	SL-1	SLC-1M	SL-2	SL-2M	SST-DST	SST-TST
W310	1.6289%	0.0762%	0.8911%	7.5980%	0.0410%	21.9143%	8.0127%	2.5815%	0.6207%	0.0599%	0.0056%	0.0056%	0.0051%	56.4532%	0.0252%	0.0026%	0.0220%	0.0073%	0.0005%	0.0542%
W320	1.6289%	0.0762%	0.8911%	7.5980%	0.0410%	21.9143%	8.0127%	2.5815%	0.6207%	0.0599%	0.0056%	0.0056%	0.0051%	56.4532%	0.0252%	0.0026%	0.0220%	0.0073%	0.0005%	0.0542%
W340	1.6289%	0.0762%	0.8911%	7.5980%	0.0410%	21.9143%	8.0127%	2.5815%	0.6207%	0.0599%	0.0056%	0.0056%	0.0051%	56.4532%	0.0252%	0.0026%	0.0220%	0.0073%	0.0005%	0.0542%
W355	1.5909%	0.0748%	0.8949%	7.6481%	0.0396%	21.7804%	7.9697%	2.5336%	0.6371%	0.0592%	0.0000%	0.0000%	0.0049%	56.6583%	0.0000%	0.0007%	0.0212%	0.0067%	0.0026%	0.0772%
W364	0.9163%	0.0477%	0.0000%	7.9516%	0.0757%	14.7242%	5.3354%	1.4358%	0.0000%	0.0318%	0.0152%	0.2494%	0.0152%	68.8259%	0.2984%	0.0286%	0.0182%	0.0122%	0.0336%	0.0000%
W365	0.4028%	0.0204%	0.0000%	8.7236%	0.1270%	7.0585%	2.2532%	0.6297%	0.0000%	0.0155%	0.5802%	0.6333%	0.0082%	80.0002%	0.1235%	0.0192%	0.0075%	0.0137%	0.0162%	0.0000%
W366	0.3500%	0.0174%	0.0000%	8.8084%	0.1327%	6.1931%	1.9090%	0.5470%	0.0000%	0.0142%	0.6233%	0.5963%	0.0082%	81.2398%	0.1037%	0.0182%	0.0063%	0.0139%	0.0148%	0.0000%
W367	0.4141%	0.0207%	0.0000%	8.7134%	0.1265%	7.1171%	2.2821%	0.6476%	0.0000%	0.0164%	0.5963%	0.5963%	0.0092%	79.8742%	0.1248%	0.0193%	0.0076%	0.0137%	0.0171%	0.0000%
W368	0.3916%	0.0273%	0.0000%	7.8235%	0.0872%	9.1992%	2.8317%	0.6160%	0.0000%	0.0061%	0.0359%	0.0359%	0.0028%	78.7798%	0.1550%	0.0180%	0.0089%	0.0107%	0.0064%	0.0000%
W500	1.9453%	0.0877%	1.1323%	7.1069%	0.0527%	22.9058%	8.3239%	2.9760%	0.7356%	0.0656%	0.0535%	0.0535%	0.0071%	54.2511%	0.2426%	0.0197%	0.0282%	0.0122%	0.0010%	0.0527%
W502	1.9191%	0.0868%	1.1123%	7.1476%	0.0517%	22.8237%	8.2981%	2.9433%	0.7261%	0.0651%	0.0496%	0.0496%	0.0070%	54.4335%	0.2246%	0.0183%	0.0277%	0.0118%	0.0009%	0.0528%
W505	1.8061%	0.0827%	1.0262%	7.3229%	0.0475%	22.4697%	8.1870%	2.8025%	0.6851%	0.0631%	0.0324%	0.0324%	0.0062%	55.2197%	0.1470%	0.0122%	0.0255%	0.0100%	0.0008%	0.0534%
W510	1.9739%	0.0887%	1.1541%	7.0624%	0.0538%	22.9956%	8.3521%	3.0117%	0.7460%	0.0661%	0.0579%	0.0579%	0.0073%	54.0517%	0.2623%	0.0213%	0.0288%	0.0127%	0.0010%	0.0526%
W517	1.8017%	0.0825%	1.0228%	7.3298%	0.0474%	22.4557%	8.1826%	2.7969%	0.6835%	0.0630%	0.0318%	0.0318%	0.0062%	55.2507%	0.1439%	0.0120%	0.0254%	0.0100%	0.0008%	0.0534%
W519	1.8646%	0.0848%	1.0708%	7.2321%	0.0497%	22.6531%	8.2446%	2.8754%	0.7063%	0.0641%	0.0413%	0.0413%	0.0066%	54.8123%	0.1872%	0.0154%	0.0266%	0.0110%	0.0009%	0.0531%
W520	1.6589%	0.0773%	0.9139%	7.5515%	0.0421%	22.0081%	8.0422%	2.6188%	0.6316%	0.0605%	0.0101%	0.0101%	0.0053%	56.2448%	0.0457%	0.0042%	0.0225%	0.0077%	0.0006%	0.0541%
W523	2.0672%	0.0921%	1.2252%	6.9176%	0.0572%	23.2880%	8.4439%	3.1280%	0.7799%	0.0678%	0.0720%	0.0720%	0.0079%	53.4023%	0.3264%	0.0263%	0.0307%	0.0142%	0.0011%	0.0521%
W528	2.0626%	0.0920%	1.2217%	6.9248%	0.0570%	23.2737%	8.4394%	3.1223%	0.7783%	0.0677%	0.0713%	0.0713%	0.0079%	53.4342%	0.3233%	0.0261%	0.0306%	0.0141%	0.0011%	0.0521%
W546	1.8228%	0.0833%	1.0389%	7.2970%	0.0482%	22.5220%	8.2035%	2.8233%	0.6911%	0.0634%	0.0350%	0.0350%	0.0063%	55.1034%	0.1584%	0.0131%	0.0258%	0.0103%	0.0008%	0.0533%
W548	1.8623%	0.0847%	1.0690%	7.2357%	0.0496%	22.6458%	8.2423%	2.8725%	0.7055%	0.0641%	0.0409%	0.0409%	0.0066%	54.8286%	0.1856%	0.0152%	0.0266%	0.0109%	0.0009%	0.0531%
W551	1.8605%	0.0846%	1.0676%	7.2385%	0.0496%	22.6401%	8.2405%	2.8702%	0.7048%	0.0641%	0.0407%	0.0407%	0.0066%	54.8414%	0.1843%	0.0151%	0.0266%	0.0109%	0.0009%	0.0531%
W583-93	1.3300%	0.0649%	0.0000%	7.4341%	0.0431%	19.5034%	7.3228%	2.0876%	0.0000%	0.0513%	0.0899%	0.0899%	0.0237%	61.5172%	0.4074%	0.0344%	0.0248%	0.0112%	0.0543%	0.0000%
W584-94	1.1680%	0.0572%	0.0000%	7.6681%	0.0579%	17.3348%	6.4385%	1.8329%	0.0000%	0.0450%	0.0790%	0.0790%	0.0208%	64.8272%	0.3579%	0.0318%	0.0218%	0.0117%	0.0476%	0.0000%

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RETAIL COST OF SERVICE STUDY (WITH RSAM, MDS)  
 COS - INTERNAL ALLOCATION FACTORS  
 December 2023 - Subsequent Year Adjustment

ALLOCATION FACTOR	CILC-1D	CILC-1G	CILC-1T	GS(T)-1	GSCU-1	GSD(T)-1	GSD(T)-1	GSD(T)-1	GSD(T)-2	GSD(T)-3	MET	OL-1	OS-2	RS(T)-1	SL-1	SL-1M	SL-2	SL-2M	SST-DST	SST-TST
1300	1.42122%	0.06566%	0.7159%	7.5340%	0.0698%	18.1323%	6.4980%	2.1963%	0.4732%	0.0504%	0.1246%	0.0087%	61.1047%	1.5091%	0.0164%	0.0246%	0.0111%	0.0076%	0.0364%	
1310	1.6289%	0.0762%	0.8911%	7.5980%	0.0410%	21.9143%	8.0127%	2.5815%	0.6207%	0.0599%	0.0056%	0.0051%	56.4532%	0.0252%	0.0026%	0.0220%	0.0073%	0.0005%	0.0054%	
1320	1.6289%	0.0762%	0.8911%	7.5980%	0.0410%	21.9143%	8.0127%	2.5815%	0.6207%	0.0599%	0.0056%	0.0051%	56.4532%	0.0252%	0.0026%	0.0220%	0.0073%	0.0005%	0.0054%	
1340	1.6289%	0.0762%	0.8911%	7.5980%	0.0410%	21.9143%	8.0127%	2.5815%	0.6207%	0.0599%	0.0056%	0.0051%	56.4532%	0.0252%	0.0026%	0.0220%	0.0073%	0.0005%	0.0054%	
1345T	1.6289%	0.0762%	0.8911%	7.5980%	0.0410%	21.9143%	8.0127%	2.5815%	0.6207%	0.0599%	0.0056%	0.0051%	56.4532%	0.0252%	0.0026%	0.0220%	0.0073%	0.0005%	0.0054%	
1350	1.5933%	0.0749%	0.8946%	7.6450%	0.0397%	21.7887%	7.9724%	2.5366%	0.6361%	0.0593%	0.0003%	0.0049%	56.6457%	0.0015%	0.0008%	0.0213%	0.0067%	0.0025%	0.0758%	
1364	0.9163%	0.0477%	0.0000%	7.9516%	0.0757%	14.7242%	5.3354%	1.4358%	0.0000%	0.0318%	0.2494%	0.0152%	68.8259%	0.2984%	0.0286%	0.0182%	0.0122%	0.0336%	0.0000%	
1365	0.4028%	0.0204%	0.0000%	8.7236%	0.1270%	7.0885%	2.2532%	0.6297%	0.0000%	0.0155%	0.5802%	0.0087%	80.0002%	0.1235%	0.0192%	0.0075%	0.0137%	0.0162%	0.0000%	
1365T	0.6387%	0.0330%	0.0000%	8.3690%	0.1034%	10.5795%	3.6689%	0.9999%	0.0000%	0.0230%	0.4283%	0.0117%	74.8677%	0.2038%	0.0235%	0.0124%	0.0130%	0.0242%	0.0000%	
1366	0.3500%	0.0174%	0.0000%	8.8084%	0.1327%	6.1931%	1.9090%	0.5470%	0.0000%	0.0142%	0.6233%	0.0082%	81.2398%	0.1037%	0.0182%	0.0063%	0.0139%	0.0148%	0.0000%	
1367	0.4141%	0.0207%	0.0000%	8.7134%	0.1265%	7.1171%	2.2821%	0.6476%	0.0000%	0.0164%	0.5963%	0.0092%	79.8742%	0.1248%	0.0193%	0.0076%	0.0137%	0.0171%	0.0000%	
1367T	0.3933%	0.0196%	0.0000%	8.7442%	0.1285%	6.8181%	2.1613%	0.6150%	0.0000%	0.0157%	0.6050%	0.0089%	80.3161%	0.1180%	0.0189%	0.0072%	0.0137%	0.0163%	0.0000%	
1370	0.3004%	0.0312%	0.0631%	10.5204%	0.1819%	9.2425%	0.6929%	0.2664%	0.0214%	0.0948%	0.0000%	0.0936%	78.4412%	0.0000%	0.0056%	0.0000%	0.0083%	0.0130%	0.0233%	
1374	0.7061%	0.0363%	0.0000%	7.1520%	0.0723%	11.4320%	4.0056%	1.1091%	0.0000%	0.0257%	1.1750%	0.0119%	65.7950%	8.3995%	0.0222%	0.0198%	0.0105%	0.0271%	0.0000%	
1375T	0.6005%	0.0307%	0.0000%	7.9727%	0.0975%	9.9201%	3.4026%	0.9414%	0.0000%	0.0221%	0.7804%	0.0110%	72.6232%	3.5265%	0.0217%	0.0140%	0.0122%	0.0233%	0.0000%	
1378T	0.5892%	0.0308%	0.024%	8.0690%	0.1007%	9.8945%	3.3002%	0.9159%	0.0008%	0.0249%	0.7509%	0.0141%	72.8432%	3.3922%	0.0211%	0.0135%	0.0120%	0.0229%	0.0009%	
1379T	0.8721%	0.0432%	0.2538%	7.9495%	0.0835%	13.2458%	4.6166%	1.3725%	0.1798%	0.0346%	0.5394%	0.0115%	68.2794%	2.4376%	0.0154%	0.0157%	0.0105%	0.0171%	0.0220%	
1389	1.4212%	0.0656%	0.7159%	7.5340%	0.0698%	18.1323%	6.4980%	2.1963%	0.4732%	0.0504%	0.1246%	0.0087%	61.1047%	1.5091%	0.0164%	0.0246%	0.0111%	0.0076%	0.0364%	
1399T	1.2655%	0.0586%	0.5522%	7.7738%	0.0648%	17.2076%	6.1665%	1.9349%	0.3844%	0.0463%	0.2875%	0.0087%	62.8391%	1.3649%	0.0101%	0.0189%	0.0092%	0.0095%	0.0365%	
1400	1.1930%	0.0573%	0.5422%	7.8546%	0.0692%	16.8110%	5.9557%	1.8755%	0.3752%	0.0461%	0.3904%	0.0098%	63.8592%	1.8761%	0.0104%	0.0181%	0.0094%	0.0088%	0.0349%	
1409T	1.2362%	0.0589%	0.5551%	7.7503%	0.0635%	17.3230%	6.2278%	1.9522%	0.3871%	0.0463%	0.2576%	0.0083%	62.5424%	1.5062%	0.0101%	0.0192%	0.0092%	0.0098%	0.0369%	
1410	1.6199%	0.0758%	0.8571%	7.5902%	0.0409%	21.8359%	7.9943%	2.5669%	0.5976%	0.0599%	0.0089%	0.0060%	56.6150%	0.0421%	0.0038%	0.0221%	0.0074%	0.0031%	0.0533%	
1415	1.3439%	0.0634%	0.6521%	7.6835%	0.0591%	18.4034%	6.6538%	2.1197%	0.4522%	0.0492%	0.2069%	0.0071%	61.1102%	1.1066%	0.0092%	0.0204%	0.0090%	0.0075%	0.0427%	
1420	2.0682%	0.0922%	1.2260%	6.9161%	0.0573%	23.2912%	8.4449%	3.1293%	0.7803%	0.0678%	0.0722%	0.0079%	53.3953%	0.3271%	0.0264%	0.0307%	0.0142%	0.0011%	0.0521%	
1425	1.3311%	0.0626%	0.6387%	7.6642%	0.0658%	17.8497%	6.4124%	2.0809%	0.4341%	0.0488%	0.2281%	0.0086%	61.7498%	1.3356%	0.0125%	0.0211%	0.0100%	0.0084%	0.0376%	
1439T	1.2579%	0.0598%	0.5733%	7.7323%	0.0633%	17.4927%	6.2916%	1.9836%	0.3981%	0.0469%	0.2500%	0.0083%	62.2981%	1.4583%	0.0103%	0.0195%	0.0092%	0.0095%	0.0374%	
1440	1.3747%	0.0663%	0.5501%	7.5701%	0.0564%	18.4634%	5.9055%	1.7700%	0.3182%	0.0530%	0.1855%	0.0137%	61.8772%	1.6451%	0.0146%	0.0244%	0.0156%	0.0098%	0.0764%	
1450	0.1043%	0.0031%	0.0149%	6.9266%	0.0339%	4.2042%	0.6192%	0.0835%	0.0402%	0.0003%	0.5874%	0.0003%	87.2746%	0.1009%	0.0001%	0.0014%	0.0001%	0.0012%	0.0038%	
1475T	1.3584%	0.0655%	0.5433%	7.5619%	0.0561%	18.2809%	5.8379%	1.7485%	0.3147%	0.0523%	0.1906%	0.0135%	62.2021%	1.6254%	0.0144%	0.0241%	0.0154%	0.0196%	0.0754%	
1500	1.4843%	0.0688%	0.7336%	7.4677%	0.0614%	19.1080%	6.8980%	2.3028%	0.4890%	0.0532%	0.1199%	0.0090%	59.4420%	1.6647%	0.0154%	0.0245%	0.0106%	0.0086%	0.0386%	
1540	0.0090%	0.0019%	0.0011%	9.1170%	0.1473%	2.7889%	0.0767%	0.0085%	0.0006%	0.0016%	0.1098%	0.0033%	87.4351%	0.2521%	0.0105%	0.0229%	0.0124%	0.0005%	0.0007%	
1545	0.0090%	0.0019%	0.0011%	9.1170%	0.1473%	2.7889%	0.0767%	0.0085%	0.0006%	0.0016%	0.1098%	0.0033%	87.4351%	0.2521%	0.0105%	0.0229%	0.0124%	0.0005%	0.0007%	
1599T	1.3624%	0.0632%	0.6731%	7.6040%	0.0685%	17.7594%	6.3343%	2.1132%	0.4486%	0.0489%	0.1190%	0.0085%	61.7553%	1.5480%	0.0150%	0.0244%	0.0108%	0.0079%	0.0354%	
1600	1.2887%	0.0615%	0.6119%	7.7398%	0.0630%	17.8637%	6.3857%	2.0270%	0.4429%	0.0489%	0.2646%	0.0090%	61.9043%	1.2422%	0.0096%	0.0197%	0.0091%	0.0077%	0.0386%	
1605	1.3218%	0.0609%	0.6296%	7.5338%	0.0800%	16.6129%	5.8969%	2.0230%	0.4061%	0.0464%	0.1878%	0.0100%	63.0228%	2.0707%	0.0208%	0.0249%	0.0124%	0.0105%	0.0287%	

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**RETAIL COST OF SERVICE STUDY (WITH RSAM, MDS)  
 COS - INTERNAL ALLOCATION FACTORS  
 December 2023 - Subsequent Year Adjustment**

ALLOCATION FACTOR	CILC-1D	CILC-1G	CILC-1T	Gs(T)-1	GSCU-1	GSD(T)-1	GSLD(T)-1	GSLD(T)-2	GSLD(T)-3	MET	OL-1	OS-2	RS(T)-1	SL-1	SL-1M	SL-2	SL-2M	SST-DST	SST-TST
1608	1.2467%	0.0593%	0.5642%	7.7380%	0.0639%	17.3689%	6.2431%	1.9661%	0.3920%	0.0465%	0.2501%	0.0083%	62.4608%	1.5064%	0.0104%	0.0195%	0.0093%	0.0096%	0.0369%
1611	1.4516%	0.0676%	0.0000%	7.3332%	0.0378%	20.2248%	7.6645%	2.2805%	0.0000%	0.0602%	0.0935%	0.0277%	60.1992%	0.4237%	0.0352%	0.0258%	0.0111%	0.0636%	0.0000%
1650T	1.3025%	0.0616%	0.6220%	7.7001%	0.0648%	17.7404%	6.3433%	2.0410%	0.4254%	0.0484%	0.2191%	0.0087%	61.9632%	1.3720%	0.0113%	0.0211%	0.0096%	0.0080%	0.0374%
1700T	1.4362%	0.0709%	0.4337%	7.3695%	0.0441%	19.0331%	5.1345%	1.3414%	0.1607%	0.0577%	0.1510%	0.0202%	62.5346%	1.9780%	0.0187%	0.0284%	0.0234%	0.0356%	0.1284%
1827	1.2578%	0.0598%	0.5732%	7.7323%	0.0633%	17.4930%	6.2914%	1.9835%	0.3981%	0.0469%	0.2500%	0.0083%	62.2981%	1.4583%	0.0103%	0.0195%	0.0092%	0.0095%	0.0375%
1850T	1.4929%	0.0744%	0.3893%	7.2541%	0.0380%	19.5232%	4.7664%	1.1370%	0.0851%	0.0611%	0.1195%	0.0240%	62.6099%	2.1433%	0.0214%	0.0312%	0.0279%	0.0440%	0.1573%
1900	1.4212%	0.0656%	0.7159%	7.5340%	0.0698%	18.1323%	6.4980%	2.1963%	0.4732%	0.0504%	0.1246%	0.0087%	61.1047%	1.5091%	0.0164%	0.0246%	0.0111%	0.0076%	0.0364%

**JURISDICTIONAL SEPARATION AND RETAIL COST OF SERVICE STUDY**  
**ASSIGNED ALLOCATORS (WITH RSAM, MDS)**  
**December 2023 - Subsequent Year Adjustment**

COSID	Assigned Separation Allocator	Assigned Retail COS Allocator
BAL001000 - PLT IN SERV - INTANGIBLE	I900	I900
BAL001098 - PLT IN SERV - INTANGIBLE ARO	I900	I900
BAL001100 - PLT IN SERV - STEAM	BLENDED	W310
BAL001200 - PLT IN SERV - NUCLEAR - TURKEY PT	E102NS	W320
BAL001220 - PLT IN SERV - NUCLEAR - ST LUCIE 1	E102NS	W320
BAL001250 - PLT IN SERV - NUCLEAR - ST LUCIE COM	E102NS	W320
BAL001270 - PLT IN SERV - NUCLEAR - ST LUCIE 2	E102NS	W320
BAL001300 - PLT IN SERV - OTH PRODUCTION	BLENDED	W340
BAL001400 - PLT IN SERV - TRANSMISSION	E101	W355
BAL001401 - PLT IN SERV - TRANSMISSION - GSU	BLENDED	I345T
BAL001402 - PLT IN SERV - TRANSMISSION - OTHER	E106	W355
BAL001510 - PLT IN SERV - DIST 360 - LAND	E104	E104
BAL001511 - PLT IN SERV - DIST 361 - STRUCTURES	E104	E104
BAL001512 - PLT IN SERV - DIST 362 - STATION EQ	E104	E104
BAL001513 - PLT IN SERV - DIST 363 - STOR BATT EQUIP	E104	E104
BAL001514 - PLT IN SERV - DIST 364 - POL, TWR & FIX	E104	W364
BAL001515 - PLT IN SERV - DIST 365 - OH COND & DEV	E104	W365
BAL001516 - PLT IN SERV - DIST 366 - UG CONDUIT	E104	W366
BAL001517 - PLT IN SERV - DIST 367 - UG COND & DEV	E104	W367
BAL001518 - PLT IN SERV - DIST 368 - TRANSF	E109	W368
BAL001519 - PLT IN SERV - DIST 369 - SERVICES	E303	E303
BAL001520 - PLT IN SERV - DIST 370 - METERS	E325	E325
BAL001521 - PLT IN SERV - DIST 371 - INSTAL ON CP	E509	E509
BAL001523 - PLT IN SERV - DIST 373 - S LGT & TFC SIG	E508	E508
BAL001524 - ACQUISITION ADJUSTMENT VERO	E104	I378T
BAL001600 - PLT IN SERV - GEN PLT - TRANSPORT	I900	I900
BAL001710 - PLT IN SERV - GEN PLT - STRUCTURES	I900	I900
BAL001720 - PLT IN SERV - GEN PLT - OTHER	I900	I900
BAL001800 - PLT IN SERV - ACQ ADJ SCHERER 4	E107	W310
BAL001900 - PROPERTY UNDER CAPITAL LEASES	I900	I900
BAL005300 - PLT FUTURE USE - OTH PRODUCTION	BLENDED	W340
BAL005400 - PLT FUTURE USE - TRANSMISSION	I350	W355
BAL005500 - PLT FUTURE USE - DISTRIBUTION	E104	E104
BAL005700 - PLT FUTURE USE - GENERAL	I900	I900
BAL007000 - CWIP - INTANGIBLE PLANT	I900	I900
BAL007100 - CWIP - STEAM	BLENDED	W310
BAL007200 - CWIP - NUCLEAR RECOVERY	E102NS	W320
BAL007300 - CWIP - OTHER PRODUCTION - GT	BLENDED	W340
BAL007400 - CWIP - TRANSMISSION	I350	W355
BAL007500 - CWIP - DISTRIBUTION	I375T	I375T
BAL007600 - CWIP - GENERAL - TRANSPORT EQ	I900	I900
BAL008000 - ACC PRV DEPR - INTANGIBLE	I900	I900
BAL008001 - ACC PRV DEPR - INTANGIBLE ARO	I900	I900
BAL008075 - ACC PRV DEPR - ITC INTEREST SYNCHRONIZATION	I900	I900
BAL008100 - ACC PRV DEPR - STEAM	BLENDED	W310
BAL008101 - ACC PRV DEPR & AMORT - STEAM 2016 FLOWBACK	E106	W310
BAL008155 - ACC PRV DEPR - FOSSIL DECOM	BLENDED	W310
BAL008200 - ACC PRV DEPR - TURKEY POINT	E102NS	W320
BAL008220 - ACC PRV DEPR - ST LUCIE 1	E102NS	W320
BAL008250 - ACC PRV DEPR - ST LUCIE COM	E102NS	W320
BAL008270 - ACC PRV DEPR - ST LUCIE 2	E102NS	W320
BAL008288 - ACC PROV DEPR & AMORT - NUCLEAR 2016 FLOWBACK	E106	W320
BAL008300 - ACC PRV DEPR - OTH PRODUCTION	BLENDED	W340
BAL008301 - ACC DEPR & AMORT - OTHER 2016 FLOWBACK	E106	W340
BAL008350 - ACC PRV DEPR - DISMANTLEMENT - OTHER	BLENDED	W340
BAL008400 - ACC PRV DEPR - TRANSMISSION	E101	W355
BAL008401 - ACC PRV DEPR - TRANSMISSION - GSU	BLENDED	I345T
BAL008402 - ACC PRV DEPR - TRANSMISSION - OTHER	E106	W355
BAL008404 - ACC PROV DEPR & AMORT - TRANS 2016 FLOWBACK	E106	I350
BAL008510 - ACC PRV DEPR - DIST 360 - LAND	E104	E104
BAL008511 - ACC PRV DEPR - DIST 361 - STRUCTURES	E104	E104
BAL008512 - ACC PRV DEPR - DIST 362 - STATION EQ	E104	E104

COSID	Assigned Separation Allocator	Assigned Retail COS Allocator
BAL008513 - ACC PRV DEPR - DIST 363 - STOR BATT EQUIP	E104	E104
BAL008514 - ACC PRV DEPR - DIST 364 - POL, TWR & FIX	E104	W364
BAL008515 - ACC PRV DEPR - DIST 365 - OH COND & DEV	E104	W365
BAL008516 - ACC PRV DEPR - DIST 366 - UG CONDUIT	E104	W366
BAL008517 - ACC PRV DEPR - DIST 367 - UG COND & DEV	E104	W367
BAL008518 - ACC PRV DEPR - DIST 368 - TRANSF	E109	W368
BAL008519 - ACC PRV DEPR - DIST 369 - SERVICES	E303	E303
BAL008520 - ACC PRV DEPR - DIST 370 - METERS	E325	E325
BAL008521 - ACC PRV DEPR - DIST 371 - INSTAL ON CP	E509	E509
BAL008523 - ACC PRV DEPR - DIST 373 - S LGT & TFC SIG	E508	E508
BAL008588 - ACC PROV DEPR & AMORT - DISTRIBUTION 2016 FLOWBACK	E104	I375T
BAL008590 - ACC PRV DEPR - VERO AMORT ELECT PLANT	E104	I378T
BAL008600 - ACC PRV DEPR - GEN PLT - TRANSP EQ	I900	I900
BAL008710 - ACC PRV DEPR - GEN PLT - STRUCTURES	I900	I900
BAL008711 - ACC PROV DEPR & AMORT - GENERAL 2016 FLOWBACK	E109	I900
BAL008720 - ACC PRV DEPR - GEN PLT - OTHER	I900	I900
BAL008900 - ACC PRV DEPR - PROP UND CAPT LEASES	I900	I900
BAL009150 - ACC PRV DEPR - NUCLEAR DECOMM RESV	E102NS	W320
BAL009171 - ACC PRV DEPR - DECOMM RESV - ARO CONTRA	I900	I900
BAL009180 - ACC PRV DEPR - AMORT ELECT PLANT	E107	W310
BAL020100 - NUCLEAR FUEL IN PROCESS	E201	E201
BAL020300 - NUCLEAR FUEL ASSEMBLIES IN REACTOR	E201	E201
BAL020400 - SPENT NUCLEAR FUEL	E201	E201
BAL020500 - ACCUM PRV FOR AMORT OF NUCLEAR FUEL ASSEMBLIES	E201	E201
BAL182408 - OPERATING LEASES - REG ASSET	E102NS	I599T
BAL231000 - CASH	I599T	I599T
BAL234000 - OTHER SPECIAL DEPOSITS	I599T	I599T
BAL235000 - WORKING FUNDS	I599T	I599T
BAL242000 - CUSTOMER ACCOUNTS RECEIVABLE	E206	I599T
BAL243100 - OTH ACCTS REC - MISC	I599T	I599T
BAL243210 - OTH ACCTS REC - EMPLOYEE LOAN	I900	I900
BAL244000 - ACCUM PRV FR UNCOLLECTIBLE ACCTS	E206	E205
BAL245000 - NOTES RECEIV FROM ASSOC COMPANIES	I599T	I599T
BAL246000 - ACCTS RECEIV FROM ASSOC COMPANIES	I599T	I599T
BAL251000 - FUEL STOCK	E202NS	E201
BAL254100 - PLANT MATERIALS & OPERATING SUPPLIES	I399T	I399T
BAL258000 - ALLOWANCE INVENTORY	I399T	I399T
BAL263000 - STORES EXPENSE	I399T	I399T
BAL265100 - PREPAYMENTS - GENERAL	I599T	I599T
BAL265600 - PREPAYMENTS - INTEREST PAPER & DEBT	I399T	I399T
BAL271000 - INTEREST AND DIVIDENDS RECEIVABLE	I599T	I599T
BAL272000 - RENTS RECEIVABLE	I599T	I599T
BAL273200 - ACCRUED UTILITY REVENUES - FPSC	E206	I599T
BAL274100 - MISC CUR & ACC ASSTS - JOB ACCT OTHER	I599T	I599T
BAL382200 - UNRECOVERED PLANT & REGULATORY COSTS	I599T	I599T
BAL382210 - OTH REG ASSETS - VERO BEACH	I599T	I599T
BAL382212 - OTH REG ASSETS - SCHERER UNIT 4 SHUTDOWN PAYMENT	E102NS	I599T
BAL382301 - OTH REG ASSETS - OTHER	I599T	I599T
BAL382341 - OTH REG ASSETS - ARO ASSETS	I900	I900
BAL382385 - OTH REG ASSETS - NUCLEAR MAINT RESERVE	E102NS	W320
BAL383000 - PRELIM SURVEY & INVEST CHARG & R/W	I599T	I599T
BAL384000 - CLEARING ACCOUNTS - OTHER	I599T	I599T
BAL386100 - MISC DEF DEB - OTHER	I599T	I599T
BAL386102 - MISC DEF DEB - FIN 48 - INTEREST REC	I599T	I599T
BAL386121 - MISC DEF DEB - SPC FUNDS - SFAS 158 - LIFE	I599T	I599T
BAL386180 - MISC DEF DEB - STORM MAINTENANCE	I399T	I399T
BAL386181 - MISC DEF DEB - STORM MAINT - OFFSET	I399T	I399T
BAL386190 - MISC DEF DEB - DEF PENSION DEBIT	I900	I900
BAL386417 - MISC DEF DEB - 2021 RATE CASE	E106	I599T
BAL387000 - DEF LOSSES FROM DISP OF UTILITY PLT	I599T	I599T
BAL388000 - RESEARCH, DEVELOPMENT & DEMONSTRATION EXPENDITURES	I599T	I599T
BAL628100 - ACCUM PRV FOR PROP INSUR	E206	I399T
BAL628200 - ACCUM PRV INJURIES & DAMAGES - WORKERS COMPENSATION	I900	I900
BAL628370 - ACC PRV PEN/BENFS-POST RETIREMENT BENEFITS	I900	I900
BAL628410 - ACC MISC OPER PRV - MISC OPER RESERV	I599T	I599T
BAL628430 - ACC MISC OPER PRV - DEF COMPENSAT	I900	I900
BAL628440 - ACC PROV PENS & BENEFITS - SFAS 158	I900	I900
BAL730000 - OTHER NON CURRENT LIABILITY - ARO LIABILITY	I900	I900

COSID	Assigned Separation Allocator	Assigned Retail COS Allocator
BAL732100 - ACCTS PAY - GENERAL	I599T	I599T
BAL733100 - NOTES PAYABLE - ASSOC COMPANIES	I599T	I599T
BAL734100 - ACCTS PAYABLE - ASSOC COMPANIES	I599T	I599T
BAL735600 - CUSTOMER DEPOSITS - NON-ELECTRIC	I599T	I599T
BAL735998 - CUSTOMER DEPOSITS - MARGIN CALL COLLATERAL	I599T	I599T
BAL736100 - TAXES ACCRUED - FEDERAL INCOME TAXES	I599T	I599T
BAL736110 - TAXES ACCRUED - STATE INCOME TAXES	I599T	I599T
BAL736205 - TAXES ACCRUED - PERSONAL PROPERTY	I409T	I409T
BAL736210 - TAXES ACCRUED - REVENUE TAXES	E206	I599T
BAL736245 - TAXES ACCRUED - OTHER	I599T	I599T
BAL737000 - INTEREST ACCR ON LONG - TERM DEBT	I599T	I599T
BAL737200 - INTEREST ACCR ON CUST DEPOSITS	E206	I599T
BAL741100 - TAX COLLECTIONS PAYABLE	I599T	I599T
BAL742100 - MISC CURR & ACC LIAB - OTHER	I599T	I599T
BAL742101 - MISC CURR & ACC LIAB - STORM LIABILITIES	I399T	I399T
BAL742600 - MISC CURR & ACC LIAB - JOBBING ACCOUNTS ADVANCED	I599T	I599T
BAL742800 - MISC CURR & ACC LIAB - POLE ATTACH RNT	E104	W364
BAL742801 - MISC CURR & ACC LIAB - POLE ATTCH RENT - PHONE	E104	W364
BAL852000 - CUSTOMER ADVANCES FOR CONSTRUCT	I599T	I599T
BAL853113 - OTH DEF CREDITS - INC TAX PAY - FIN48	I599T	I599T
BAL853200 - OTH DEF CREDITS - OTHER	I599T	I599T
BAL853201 - OTH DEF CREDITS - DEFERRED TRANSMISSION	E101	W355
BAL853250 - OTH DEF CREDITS - DEF SJRPP INT	E107	I310
BAL854143 - OTH REG LIAB - ARO LIABILITY	I900	I599T
BAL854304 - OTH REG LIAB - TAX AUDIT REFUND INT	I599T	I599T
BAL854306 - OTH REG LIAB - DEF GAIN LAND SALES	I599T	I599T
BAL854314 - OTH REG LIAB - INTEREST INCOME - FIN 48	I599T	I599T
BAL854325 - OTH REG LIAB - NUCLEAR COST RECOVERY	E106	I320
BAL854340 - OTH REG LIAB - BASE	E106	W320
BAL854600 - OTH REG LIAB - OVERRECOV ECCR REVS	E206	I599T
BAL854610 - OTH REG LIAB - OVERRECOV FUEL REVS FPSC	E206	I599T
BAL854620 - OTH REG LIAB - OVERRECOV CAPACITY REVS	E106	I599T
BAL854640 - OTH REG LIAB - OVERRECOV ECRC REVS	E206	I599T
BAL854X46 - OTH REG LIAB - OVERRECOVERD SPPC REVENUES	E206	I599T
BAL856100 - DEF GAINS FUTURE USE	I599T	I599T
INC040420 - CILC INCENTIVES OFFSET	E206	E402
INC047215 - INTERCHANGE SALES NON RECOVERABLE	E107	E101
INC051010 - MISC SERV REVS - INITIAL CONNECTION	E356	E312
INC051020 - MISC SERV REVS - RECONNECT AFTER NON PAYMENT	E356	E313
INC051040 - MISC SERV REVS - RETURNED CUSTOMER CHECKS	E356	E315
INC051050 - MISC SERV REVS - CURRENT DIVERSION PENALTY	E206	E316
INC051100 - MISC SERV REVS - REIMBURSEMENTS - OTHER	E206	E356
INC054000 - RENT FROM ELECTRIC PROPERTY - GENERAL	I900	I900
INC054100 - RENT FROM ELECTRIC PROPERTY - FUT USE & PLT IN SERV & STORAGE TANKS	I900	I900
INC054400 - RENT FROM ELECTRIC PROPERTY - POLE ATTACHMENTS	E104	W364
INC056130 - OTH ELECTRIC REVENUES - TRANSMISSION	E101	E101
INC056213 - OTH ELECTRIC REVENUES - TRANS. SERVICE DEMAND (SHORT-TERM FIRM & NON	E101	E101
INC056222 - OTH ELECTRIC REVENUES - ANCILLARY SERVICES (REACTIVE & VOLTAGE CNTL	I345T	I345T
INC056224 - OTH ELECTRIC REVENUES - ANCILLARY SERVICES (REG. SPINNING & SUPPLEME	I310	I310
INC056249 - OTH ELECTRIC REVENUES - WHOLESALE DISTRIBUTION WHEELING	E104	I375T
INC056400 - OTH ELECTRIC REVENUES - USE CHARGE RECOVERIES PSL 2	E107	I320
INC056700 - OTH ELECTRIC REVENUES - MISC	E401	I599T
INC100000 - STEAM O&M - OPERATION SUPERV & ENG	BLENDED	W500
INC102000 - STEAM O&M - STEAM EXPENSES	BLENDED	W502
INC105000 - STEAM O&M - ELECTRIC EXPENSES	BLENDED	W505
INC106000 - STEAM O&M - MISC STEAM EXP	BLENDED	E106
INC110000 - STEAM O&M - MAINT SUPERV & ENG	BLENDED	W510
INC111000 - STEAM O&M - MAINT OF STRUCTURES	BLENDED	E106
INC112000 - STEAM O&M - MAINT OF BOILER PLANT	BLENDED	E201
INC113000 - STEAM O&M - MAINT OF ELECTRIC PLANT	BLENDED	E201
INC114000 - STEAM O&M - MAINT OF MISC STEAM PLT	BLENDED	E201
INC117000 - NUCLEAR O&M - OPERAT SUPERV & ENG	BLENDED	W517
INC119000 - NUCLEAR O&M - COOLANTS AND WATER	BLENDED	W519
INC120000 - NUCLEAR O&M - STEAM EXPENSES	BLENDED	W520
INC123000 - NUCLEAR O&M - ELECTRIC EXPENSES	BLENDED	W523
INC124000 - NUCLEAR O&M - MISC NUCLEAR PWR EXP	BLENDED	E106
INC125000 - NUCLEAR O&M - RENTS	E102NS	W320
INC128000 - NUCLEAR O&M - MAINT SUPERV & ENG	BLENDED	W528

COSID	Assigned Separation Allocator	Assigned Retail COS Allocator
INC129000 - NUCLEAR O&M - MAINT OF STRUCTURES	BLENDDED	E106
INC130000 - NUCLEAR O&M - MAINT OF REACTOR PLANT	BLENDDED	E201
INC131000 - NUCLEAR O&M - MAINT OF ELECTRIC PLANT	BLENDDED	E201
INC132000 - NUCLEAR O&M - MAINT OF MISC NUCL PLT	BLENDDED	E201
INC146000 - OTH PWR O&M - OPERAT SUPERV & ENG	BLENDDED	W546
INC148000 - OTH PWR O&M - GENERATION EXPENSES	BLENDDED	W548
INC149000 - OTH PWR O&M - MISC OTH PWR GENERAT	BLENDDED	E106
INC149111 - OTH PWR O&M - WC H2O RECLAMATION	E103INT	E106
INC151000 - OTH PWR O&M - MAINT SUPERV & ENG	BLENDDED	W551
INC152000 - OTH PWR O&M - MAINT OF STRUCTURES	BLENDDED	E106
INC153000 - OTH PWR O&M - MAINT GENR & ELECT PLT	BLENDDED	E201
INC154000 - OTH PWR O&M - MAINT MISC OTH PWR GEN	BLENDDED	E201
INC156000 - OTH PWR O&M - SYS CNTR & L DISPATCH	I340	E106
INC157000 - OTH PWR O&M - OTHER EXPENSES	I340	E106
INC260010 - TRANS O&M - OPERAT SUPERV & ENG	E101	W355
INC261000 - TRANS O&M - LOAD DISPATCHING	E101	E101
INC262000 - TRANS O&M - STATION EXPENSES	E101	E101
INC263000 - TRANS O&M - OVERHEAD LINE EXPENSES	E101	W355
INC265000 - TRANS O&M - TRANS OF ELECTR BY OTH	E101	E101
INC266000 - TRANS O&M - MISC TRANS EXP	E101	W355
INC267000 - TRANS O&M - RENTS	E101	E101
INC268010 - TRANS O&M - MAINT SUPERV & ENG	E101	W355
INC269000 - TRANS O&M - MAINT OF STRUCTURES	E101	E101
INC270000 - TRANS O&M - MAINT OF STATION EQ	E101	E101
INC271000 - TRANS O&M - MAINT OF OVERHEAD LINES	E101	W355
INC272000 - TRANS O&M - MAINT UNDERGROUND LINES	E101	W355
INC273000 - TRANS O&M - MAINT OF MISC TRANS PLANT	E101	W355
INC380000 - DIST O&M - OPERATION SUPERV & ENG	E104	I378T
INC381000 - DIST O&M - LOAD DISPATCHING	E104	E104
INC382000 - DIST O&M - SUBSTATION EXPENSES	E104	E104
INC383000 - DIST O&M - OVERHEAD LINE EXPENSES	I365T	W583
INC384000 - DIST O&M - UNDERGROUND LINE EXP	I367T	W584
INC386000 - DIST O&M - METER EXPENSES	E325	E325
INC387000 - DIST O&M - CUSTOMER INSTALLATIONS EXP	E309	E310
INC388000 - DIST O&M - MISC DISTRIBUTION EXPENSES	E104	I378T
INC390000 - DIST O&M - MAINT SUPERV & ENG	E104	I378T
INC391000 - DIST O&M - MAINT OF STRUCTURES	E104	E104
INC392000 - DIST O&M - MAINT OF STATION EQ	E104	E104
INC393000 - DIST O&M - MAINT OF OVERHEAD LINES	I365T	W583
INC394000 - DIST O&M - MAINT UNDERGROUND LINES	I367T	W584
INC396000 - DIST O&M - MAINT S LIGHT & SIGNAL SYST	E508	E508
INC397000 - DIST O&M - MAINT OF METERS	E325	E325
INC398000 - DIST O&M - MAINT OF MISC DISTRIBUTION PLANT	E104	I378T
INC401000 - CUST ACCT O&M - SUPERVISION	I540	I540
INC402000 - CUST ACCT O&M - METER READING EXP	E330	E330
INC405000 - CUST ACCT - MISC CUSTOMER ACCOUNTS EXPENSES	E355	E355
INC408000 - CUST SERV & INFO - CUST ASSIST EXP	E356	E356
INC410000 - CUST SERV & INFO - MISC CUST SERV & INF	E356	E356
INC510000 - DEMONSTRATING AND SELLING EXPENSES	E356	E356
INC516000 - MISC AND SELLING EXPENSES	E356	E356
INC520010 - A&G EXP - SALARIES	I900	I900
INC521000 - A&G EXP - OFF SUPPL & EXP	I900	I900
INC522000 - A&G EXP - ADMIN EXP TRANSFERRED CR.	I900	I900
INC523000 - A&G EXP - OUTSIDE SERVICES EMPLOYED	I900	I900
INC524000 - A&G EXP - PROPERTY INSURANCE	I399T	I399T
INC524100 - A&G EXP - PROP INSUR NUCL OUTAGE	E102NS	I320
INC524121 - A&G EXP - STORM DEFICIENCY RECOVERY	I399T	I399T
INC525000 - A&G EXP - INJURIES AND DAMAGES	I900	I900
INC526100 - A&G EXP - EMP PENSIONS & BENEFITS	I900	I900
INC528010 - A&G EXP - REGULATORY COMMISSION EXPENSE - FPSC	E206	I900
INC528220 - A&G EXP - REGULATORY COMMISSION EXPENSE - RAF - RETAIL BASE	E206	I900
INC530000 - A&G EXP - MISC GENERAL EXPENSES	I900	I900
INC531000 - A&G EXP - RENTS	I900	I900
INC535000 - A&G EXP - MAINT OF GEN PLT	I900	I389
INC603000 - DEPR & AMORT EXP - INTANGIBLE	I900	I900
INC603001 - DEPR & AMORT EXP - INTANGIBLE ARO	I900	I900
INC603010 - DEPR & AMORT EXP - STEAM (EXC COAL)	BLENDDED	W310
INC603011 - DEPR & AMORT EXP - FOSSIL DECOMM	BLENDDED	W310

COSID	Assigned Separation Allocator	Assigned Retail COS Allocator
INC603020 - DEPR & AMORT EXP - TURKEY POINT	BLENDDED	W320
INC603022 - DEPR & AMORT EXP - ST LUCIE 1	E102NS	W320
INC603024 - DEPR & AMORT EXP - ST LUCIE COMMON	E102NS	W320
INC603026 - DEPR & AMORT EXP - ST LUCIE 2	E102NS	W320
INC603030 - DEPR & AMORT EXP - OTH PROD - GT	BLENDDED	W340
INC603036 - DEPR & AMORT EXP - DISMANT OTH PROD	BLENDDED	W340
INC603041 - DEPR & AMORT EXP - TRANSMISSION	E101	W355
INC603047 - DEPR & AMORT EXP - TRANSMISSION - GSU	BLENDDED	I345T
INC603048 - DEPR & AMORT EXP - TRANSMISSION - OTHER	E106	I350
INC603051 - DEPR & AMORT EXP - DIST 361 - STRUCTURES	E104	E104
INC603052 - DEPR & AMORT EXP - DIST 362 - STATION EQ	E104	E104
INC603053 - DEPR & AMORT EXP - DIST 363 - STOR BATT EQUIP	E104	E104
INC603055 - DEPR & AMORT EXP - DIST 365 - OH COND & DEV	E104	W365
INC603056 - DEPR & AMORT EXP - DIST 366 - UG CONDUIT	E104	W366
INC603057 - DEPR & AMORT EXP - DIST 367 - UG COND & DEV	E104	W367
INC603058 - DEPR & AMORT EXP - DIST 368 - TRANSF	E109	W368
INC603060 - DEPR & AMORT EXP - DIST 370 - METERS	E325	E325
INC603090 - DEPR & AMORT EXP - AMORT ELECT PLT - ACQUI ADJ - VERO	E104	I378T
INC603091 - DEPR & AMORT EXP - GEN PLT - STRUCTURES	I900	I900
INC603093 - DEPR & AMORT EXP - GEN PLT - OTHER	I900	I900
INC603200 - DEPR & AMORT EXP - PROP UNDER CAPT LEASES	I900	I900
INC603980 - DEPR EXP - AMORT ELECT PLT - ACQUI ADJ	E106	W310
INC605000 - ACCRETION EXPENSE - ARO REG DEBIT	I900	I900
INC607000 - AMORT PROP LOSS & UNRECOV REG CSTS	I409T	I409T
INC607143 - REGULATORY CREDIT - ASSET RET OBLIG	I900	I900
INC607338 - AMORT OF REG ASSETS - DEF AMT OPRB	I599T	I599T
INC607342 - AMORT OF REG ASSETS - SMITH 1&2 UNRECOV PLT - NON-ECRC	E107	I310
INC607343 - AMORT OF REG ASSETS/LIAB - DEF RETURN TRANSM PROJ	E101	W355
INC607344 - AMORT OF REG ASSET - PLANT SCHOLZ DECOM INVENTORY	E102NS	I310
INC607351 - AMORT OF STORM SECURITIZATION	E206	I379T
INC607699 - REGULATORY DEBIT - VERO BEACH	E104	I378T
INC607799 - REGULATORY DEBIT - SCHERER UNIT 4 SHUTODWN PAYMENT	E102NS	I310
INC608100 - TAX OTH TH INC TAX - UTILITY OPERAT INCOME CLEARING	I900	I900
INC608105 - TAX OTH TH INC TAX - PROPERTY TAX	I409T	I409T
INC608130 - TAX OTH TH INC TAX - GROSS RECEIPTS TAX - RETAIL BASE	E401	E401
INC608150 - TAX OTH TH INC TAX - OCCUPATIONAL LIC	I900	I900
INC609100 - INCOME TAXES - CURRENT FEDERAL	I409T	I850T
INC609110 - INCOME TAXES - CURRENT STATE	I409T	I850T
INC610000 - INCOME TAXES - DEFERRED FEDERAL	I409T	I850T
INC611000 - INCOME TAXES - DEFERRED STATE	I409T	I850T
INC611450 - AMORTIZATION OF ITC	I409T	I409T
INC611600 - GAIN FR DISP OF UTIL PLT FUTURE USE	E104	E104
INC827000 - INTEREST ON LONG-TERM DEBT	I399T	I439T
INC828000 - AMORTIZATION OF DEBT DISCOUNT & EXPENSE	I399T	I439T
INC828100 - AMORTIZATION OF LOSS ON REACQ. DEBT	I399T	I439T
INC831100 - INTEREST ON CUSTOMER DEPOSITS	E206	I439T
INC831510 - INTEREST ON SHORT TERM DEBT	I399T	I439T
INC832000 - AFBFUDC	I399T	I439T





## Consolidated Comparison of Proposed Target Revenue Requirements by Rate Class with and without MDS for the Test Year 2022

**Florida Power & Light Company**

(\$ millions)

(1)	(2)	(3)	(4)	(5)
1000 RATE CLASS	WITHOUT MDS TARGET REVENUE REQUIREMENTS <sup>(1)</sup>	WITH MDS TARGET REVENUE REQUIREMENTS <sup>(2)</sup>	REVENUE REQUIREMENTS DIFFERENCE (3) - (2)	PERCENT DIFFERENCE (4) / (2)
CILC-1D	\$127.6	\$113.3	\$(14.3)	-11.2%
CILC-1G	6.1	5.4	(0.7)	-11.7%
CILC-1T	52.1	52.1	-	0.0%
GS(T)-1	652.1	677.0	24.9	3.8%
GSCU-1	4.2	5.7	1.5	35.1%
GSD(T)-1	1,755.0	1,556.3	(198.6)	-11.3%
GSLD(T)-1	643.4	562.5	(81.0)	-12.6%
GSLD(T)-2	200.7	178.0	(22.7)	-11.3%
GSLD(T)-3	36.0	36.0	-	0.0%
MET	4.9	4.3	(0.6)	-12.1%
OL-1	14.3	20.9	6.6	46.3%
OS-2	1.3	0.8	(0.6)	-42.6%
RS(T)-1	5,183.2	5,474.7	291.5	5.6%
SL-1	131.9	126.8	(5.1)	-3.9%
SL-1M	1.0	0.8	(0.2)	-18.8%
SL-2	2.1	1.8	(0.3)	-13.0%
SL-2M	0.2	0.3	0.1	68.6%
SST-DST	1.4	0.8	(0.6)	-43.1%
SST-TST	3.4	3.4	-	0.0%
<b>Total Revenue from Sales</b>	<b>\$8,820.8</b>	<b>\$8,820.8</b>	<b>\$(0.0)</b>	<b>0.0%</b>
Misc. Service Charges	100.1	100.1		
Other Operating Revenues	126.2	126.2	-	0.0%
<b>Total Operating Revenues</b>	<b>\$9,047.2</b>	<b>\$9,047.2</b>	<b>\$(0.0)</b>	<b>0.0%</b>

Notes:

<sup>(1)</sup> Provided on MFR E-1, Attachment 2, Equalized at Proposed Rates, w/ RSAM

<sup>(2)</sup> Provided on Informational MDS MFR E-1, Attachment 2, Equalized at Proposed Rates, w/ RSAM and MDS

Totals may not add due to rounding.



## Consolidated Comparison of Proposed Target Revenue Requirements by Rate Class with and without MDS for the Subsequent Year 2023

**Florida Power & Light Company**

(\$ millions)

(1)	(2)	(3)	(4)	(5)
1000 RATE CLASS	WITHOUT MDS TARGET REVENUE REQUIREMENTS <sup>(1)</sup>	WITH MDS TARGET REVENUE REQUIREMENTS <sup>(2)</sup>	REVENUE REQUIREMENTS DIFFERENCE (3) - (2)	PERCENT DIFFERENCE (4) / (2)
CILC-1D	\$138.4	\$122.8	\$(15.6)	-11.3%
CILC-1G	6.6	5.8	(0.8)	-11.7%
CILC-1T	57.5	57.5	-	0.0%
GS(T)-1	708.3	733.8	25.6	3.6%
GSCU-1	4.5	6.1	1.6	34.4%
GSD(T)-1	1,903.2	1,687.7	(215.5)	-11.3%
GSLD(T)-1	692.9	606.1	(86.8)	-12.5%
GSLD(T)-2	217.6	193.1	(24.5)	-11.2%
GSLD(T)-3	39.6	39.6	-	0.0%
MET	5.2	4.6	(0.6)	-12.0%
OL-1	15.1	22.0	6.9	45.8%
OS-2	1.4	0.8	(0.6)	-41.8%
RS(T)-1	5,558.0	5,874.3	316.2	5.7%
SL-1	141.5	136.6	(4.8)	-3.4%
SL-1M	1.3	1.0	(0.2)	-19.3%
SL-2	2.2	1.9	(0.3)	-13.1%
SL-2M	0.8	0.9	0.1	6.4%
SST-DST	1.5	0.8	(0.6)	-42.8%
SST-TST	3.6	3.6	-	0.0%
<b>Total Revenue from Sales</b>	<b>\$9,499.1</b>	<b>\$9,499.1</b>	<b>\$(0.0)</b>	<b>0.0%</b>
Misc. Service Charges	101.3	101.3		
Other Operating Revenues	118.9	118.9	-	0.0%
<b>Total Operating Revenues</b>	<b>\$9,719.3</b>	<b>\$9,719.3</b>	<b>\$(0.0)</b>	<b>0.0%</b>

Notes:

<sup>(1)</sup> Provided on MFR E-1, Attachment 2, Equalized at Proposed Rates, w/ RSAM

<sup>(2)</sup> Provided on Informational MDS MFR E-1, Attachment 2, Equalized at Proposed Rates, w/ RSAM and MDS

Totals may not add due to rounding.