



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

March 12, 2021

VIA ELECTRONIC FILING

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

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

Dear Mr. Teitzman:

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

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

(Document 23 of 69) MFRs, 2022 Test Year, Volume 2 of 8, Section B, Rate Base

Sincerely,

A handwritten signature in black ink that reads "Wade Litchfield".

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

RWL:ec

**BEFORE THE
FLORIDA PUBLIC SERVICE COMMISSION**

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

**MINIMUM FILING REQUIREMENTS
2022 TEST YEAR**

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

B

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

EXPLANATION: Provide a schedule of the 13-month average adjusted rate base for the test year, the prior year and the most recent historical year. Provide the details of all adjustments on Schedule B-2.

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

DOCKET NO.: 20210015-EI

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Witness: Liz Fuentes

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Line No.	DESCRIPTION	PLANT IN SERVICE	ACCUMULATED PROVISION FOR DEPRECIATION & AMORTIZATION	NET PLANT IN SERVICE (2 -3)	CWIP	PLANT HELD FOR FUTURE USE	NUCLEAR FUEL	NET UTILITY PLANT	WORKING CAPITAL ALLOWANCE	OTHER RATE BASE ITEMS	TOTAL RATE BASE
1	UTILITY PER BOOK	72,618,103	18,879,270	53,738,833	4,296,802	395,124	718,166	59,148,926	33,498	0	59,182,424
2											
3	SEPARATION FACTOR	0.963817	0.821287	1.013890	0.946974	0.958123	0.946390	1.007837	-74.471060	0	0.965115
4											
5	JURIS UTILITY	69,990,586	15,505,308	54,485,277	4,068,961	378,578	679,666	59,612,482	(2,494,612)	0	57,117,871
6											
7	COMMISSION ADJUSTMENT	(4,232,350)	(565,848)	(3,666,502)	(2,343,033)	(10,629)	0	(6,020,164)	4,209,355	0	(1,810,809)
8											
9	COMPANY ADJUSTMENTS	(576)	(116,956)	116,380	(610)	0	0	115,770	85,164	0	200,934
10											
11	TOTAL ADJUSTMENTS	(4,232,926)	(682,804)	(3,550,122)	(2,343,643)	(10,629)	0	(5,904,394)	4,294,519	0	(1,609,875)
12											
13	JURIS ADJ UTILITY	65,757,660	14,822,505	50,935,156	1,725,318	367,949	679,666	53,708,088	1,799,907	0	55,507,996
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21	NOTE: TOTALS MAY NOT ADD DUE TO ROUNDING.										
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FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: FLORIDA POWER & LIGHT COMPANY
 AND SUBSIDIARIES (CONSOLIDATED)

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Line No.	DESCRIPTION	PLANT IN SERVICE	ACCUMULATED PROVISION FOR DEPRECIATION & AMORTIZATION	NET PLANT IN SERVICE (2 -3)	CWIP	PLANT HELD FOR FUTURE USE	NUCLEAR FUEL	NET UTILITY PLANT	WORKING CAPITAL ALLOWANCE	OTHER RATE BASE ITEMS	TOTAL RATE BASE
1	UTILITY PER BOOK	72,618,103	18,879,270	53,738,833	4,296,802	395,124	718,166	59,148,926	33,500	0	59,182,426
2											
3	SEPARATION FACTOR	0.963817	0.821287	1.013890	0.946974	0.958123	0.946390	1.007837	-74.466420	0	0.965115
4											
5	JURIS UTILITY	69,990,586	15,505,308	54,485,277	4,068,961	378,578	679,666	59,612,482	(2,494,610)	0	57,117,873
6											
7	COMMISSION ADJUSTMENT	(4,232,350)	(565,848)	(3,666,502)	(2,343,033)	(10,629)	0	(6,020,164)	4,209,355	0	(1,810,809)
8											
9	COMPANY ADJUSTMENTS	(576)	(4,360)	3,784	(610)	0	0	3,174	85,164	0	88,338
10											
11	TOTAL ADJUSTMENTS	(4,232,926)	(570,208)	(3,662,718)	(2,343,643)	(10,629)	0	(6,016,990)	4,294,519	0	(1,722,471)
12											
13	JURIS ADJ UTILITY	65,757,660	14,935,101	50,822,559	1,725,318	367,949	679,666	53,595,492	1,799,909	0	55,395,402
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FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: FLORIDA POWER & LIGHT COMPANY
 AND SUBSIDIARIES (CONSOLIDATED)

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 X Prior Year Ended 12/31/21
 ___ Historical Test Year Ended ___/___/___

DOCKET NO.: 20210015-EI

Witness: Scott R. Bores

Line No.	(1) DESCRIPTION	(2) Plant in Service	(3) Accumulated Provision for Depreciation and Amortization	(4) Net Plant in Service (1 - 2)	(5) CWIP - No AFUDC	(6) Plant Held For Future Use	(7) Nuclear Fuel - No AFUDC (Net)	(8) Net Utility Plant	(9) Working Capital Allowance	(10) Other Rate Base Items	(11) Total Rate Base
1	NOTE: FPL AND GULF WERE NOT CONSOLIDATED IN THE YEAR(S) REPORTED IN THIS MFR. PLEASE SEE PRE-CONSOLIDATION FPL AND										
2	PRE-CONSOLIDATION GULF PAGES FOR THE YEAR(S) REQUESTED.										
3											
4	UTILITY PER BOOK										
5											
6	SEPARATION FACTOR										
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8	JURIS UTILITY										
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10	COMMISSION ADJUSTMENTS										
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FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: FLORIDA POWER & LIGHT COMPANY
 AND SUBSIDIARIES (PRE-CONSOLIDATION FPL)

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Witness: Liz Fuentes

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Line No.	DESCRIPTION	PLANT IN SERVICE	ACCUMULATED PROVISION FOR DEPRECIATION & AMORTIZATION	NET PLANT IN SERVICE (2 -3)	CWIP	PLANT HELD FOR FUTURE USE	NUCLEAR FUEL	NET UTILITY PLANT	WORKING CAPITAL ALLOWANCE	OTHER RATE BASE ITEMS	TOTAL RATE BASE
1	UTILITY PER BOOK	61,191,292	17,921,731	43,269,561	4,479,832	383,707	695,885	48,828,985	(547,198)	0	48,281,787
2											
3	SEPARATION FACTOR	0.961898	0.818227	1.021404	0.946072	0.957096	0.944270	1.012888	5.330445	0	0.963956
4											
5	JURIS UTILITY	58,859,768	14,664,045	44,195,723	4,238,244	367,245	657,103	49,458,315	(2,916,809)	0	46,541,506
6											
7	COMMISSION ADJUSTMENT	(2,537,678)	(1,031,253)	(1,506,425)	(2,293,206)	0	0	(3,799,631)	4,316,338	0	516,707
8											
9	COMPANY ADJUSTMENTS	0	0	0	0	0	0	0	0	0	0
10											
11	TOTAL ADJUSTMENTS	(2,537,678)	(1,031,253)	(1,506,425)	(2,293,206)	0	0	(3,799,631)	4,316,338	0	516,707
12											
13	JURIS ADJ UTILITY	56,322,090	13,632,793	42,689,297	1,945,039	367,245	657,103	45,658,684	1,399,529	0	47,058,213
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FLORIDA PUBLIC SERVICE COMMISSION

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

Projected Test Year Ended: / /
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DOCKET NO.: 20210015-EI

Witness: Liz Fuentes

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1	UTILITY PER BOOK	6,001,790	1,425,364	4,576,426	1,101,335	13,651	0	5,691,412	649,544	0	6,340,955
2											
3	SEPARATION FACTOR	0.980470	0.982855	0.979727	0.974951	0.972081	0.000000	0.978784	0.988498	0	0.979779
4											
5	JURIS UTILITY	5,884,573	1,400,926	4,483,647	1,073,748	13,270	0	5,570,664	642,072	0	6,212,737
6											
7	COMMISSION ADJUSTMENT	(1,449,204)	11,871	(1,461,075)	(998,280)	(12,054)	0	(2,471,409)	(351,815)	0	(2,823,223)
8											
9	COMPANY ADJUSTMENTS	0	0	0	0	0	0	0	0	0	0
10											
11	TOTAL ADJUSTMENTS	(1,449,204)	11,871	(1,461,075)	(998,280)	(12,054)	0	(2,471,409)	(351,815)	0	(2,823,223)
12											
13	JURIS ADJ UTILITY	4,435,369	1,412,797	3,022,572	75,468	1,216	0	3,099,256	290,258	0	3,389,513
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Line No.	DESCRIPTION	Plant in Service	Accumulated Provision for Depreciation and Amortization	Net Plant in Service (1 - 2)	CWIP - No AFUDC	Plant Held For Future Use	Nuclear Fuel - No AFUDC (Net)	Net Utility Plant	Working Capital Allowance	Other Rate Base Items	Total Rate Base
1	NOTE: FPL AND GULF WERE NOT CONSOLIDATED IN THE YEAR(S) REPORTED IN THIS MFR. PLEASE SEE PRE-CONSOLIDATION FPL AND										
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FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: FLORIDA POWER & LIGHT COMPANY
 AND SUBSIDIARIES (PRE-CONSOLIDATION FPL)

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1	UTILITY PER BOOK	56,060,090	16,688,454	39,371,635	3,894,085	492,237	635,392	44,393,349	(578,541)	0	43,814,809
2											
3	SEPARATION FACTOR	0.959761	0.826215	1.016366	0.949250	0.952160	0.947774	1.008785	4.549803	0	0.962029
4											
5	JURIS UTILITY	53,804,267	13,788,257	40,016,010	3,696,460	468,688	602,208	44,783,366	(2,632,247)	0	42,151,119
6											
7	COMMISSION ADJUSTMENTS	(2,128,598)	(795,192)	(1,333,406)	(1,484,180)	0	0	(2,817,586)	3,890,614	0	1,073,028
8											
9	COMPANY ADJUSTMENTS	0	0	0	0	0	0	0	0	0	0
10											
11	TOTAL ADJUSTMENTS	(2,128,598)	(795,192)	(1,333,406)	(1,484,180)	0	0	(2,817,586)	3,890,614	0	1,073,028
12											
13	JURIS ADJ UTILITY	51,675,670	12,993,066	38,682,604	2,212,280	468,688	602,208	41,965,780	1,258,367	0	43,224,148
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21	NOTE: TOTALS MAY NOT ADD DUE TO ROUNDING.										
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FLORIDA PUBLIC SERVICE COMMISSION
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Witness: Liz Fuentes

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Line No.	DESCRIPTION	PLANT IN SERVICE	ACCUMULATED PROVISION FOR DEPRECIATION & AMORTIZATION	NET PLANT IN SERVICE (2 -3)	CWIP	PLANT HELD FOR FUTURE USE	NUCLEAR FUEL	NET UTILITY PLANT	WORKING CAPITAL ALLOWANCE	OTHER RATE BASE ITEMS	TOTAL RATE BASE
1	UTILITY PER BOOK	5,905,603	1,796,809	4,108,794	893,716	14,028	0	5,016,538	493,564	0	5,510,103
2											
3	SEPARATION FACTOR	0.986116	0.984057	0.987017	0.977420	0.972081	0	0.985265	0.992021	0	0.985870
4											
5	JURIS UTILITY	5,823,612	1,768,162	4,055,449	873,536	13,636	0	4,942,621	489,626	0	5,432,247
6											
7	COMMISSION ADJUSTMENTS	(1,795,749)	(384,172)	(1,411,577)	(745,805)	(12,031)	0	(2,169,413)	(258,469)	0	(2,427,882)
8											
9	COMPANY ADJUSTMENTS	0	0	0	0	0	0	0	0	0	0
10											
11	TOTAL ADJUSTMENTS	(1,795,749)	(384,172)	(1,411,577)	(745,805)	(12,031)	0	(2,169,413)	(258,469)	0	(2,427,882)
12											
13	JURIS ADJ UTILITY	4,027,863	1,383,990	2,643,873	127,732	1,605	0	2,773,209	231,157	0	3,004,366
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FLORIDA PUBLIC SERVICE COMMISSION
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EXPLANATION:

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

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X Projected Test Year Ended: 12/31/22
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Witness: Tara B. DuBose, Keith Ferguson
 Liz Fuentes

DOCKET NO.: 20210015-EI

Line No.	(1) ADJUSTMENT TITLE	(2) REASON FOR ADJUSTMENT OR OMISSION (PROVIDE SUPPORTING SCHEDULE)	(3) ADJUSTMENT AMOUNT (\$000)	(4) JURISDICTIONAL FACTOR	(5) JURISDICTIONAL AMOUNT OF ADJUSTMENT (3) X (4) (\$000)
1	COMMISSION ADJUSTMENTS				
2	PLANT IN SERVICE ADJUSTMENTS				
3					
4	ASSET RETIREMENT OBLIGATION	(1)	(430,880)	0.968984	(417,516)
5	CAPITAL LEASES	(2)	(321,325)	0.968984	(311,358)
6	ENVIRONMENTAL COST RECOVERY	(3)	(2,080,787)	0.953303	(1,983,621)
7	FUEL AND CAPACITY COST RECOVERY	(4)	(161,721)	0.957767	(154,891)
8	CONSERVATION COST RECOVERY	(5)	(42,060)	1.000000	(42,060)
9	CAPITALIZED EXEC COMP	(6)	(55,853)	0.968984	(54,120)
10	STORM PROTECTION PLAN COST RECOVERY	(7)	(1,268,783)	1.000000	(1,268,783)
11	TOTAL PLANT IN SERVICE ADJUSTMENTS		(4,361,409)	0.970409	(4,232,350)
12					
13	PLANT HELD FOR FUTURE USE ADJUSTMENTS				
14					
15	NORTH ESCAMBIA PROPERTY	(8)	(10,969)	0.968984	(10,629)
16	TOTAL PLANT HELD FOR FUTURE USE ADJUSTMENTS		(10,969)	0.968984	(10,629)
17					
18	ACCUMULATED DEPRECIATION & AMORTIZATION ADJUSTMENTS				
19					
20	CAPITAL LEASES	(9)	142,274	0.968984	137,862
21	ACCUM PROV DECOMMISSIONING COSTS	(10)	5,649,248	0.959314	5,419,404
22	ASSET RETIREMENT OBLIGATION DECOMMISSIONING	(11)	(4,925,568)	0.968984	(4,772,794)
23	ASSET RETIREMENT OBLIGATION	(12)	92,953	0.968984	90,070
24	ENVIRONMENTAL COST RECOVERY	(13)	(367,386)	0.953303	(350,230)
25	FUEL AND CAPACITY COST RECOVERY	(14)	24,396	0.957713	23,364
26	CONSERVATION COST RECOVERY	(15)	(4,651)	1.000000	(4,651)
27	STORM PROTECTION PLAN COST RECOVERY CLAUSE	(16)	22,823	1.000000	22,823
28	TOTAL ACCUMULATED DEPRECIATION & AMORTIZATION ADJUSTMENTS		634,090	0.892378	565,848
29					
30	CONSTRUCTION WORK IN PROGRESS ADJUSTMENTS				
31					
32	CWIP - PROJECTS EARNING AFUDC	(17)	(2,209,909)	0.930818	(2,057,023)
33	CWIP - CLAUSE PROJECTS	(18)	(288,517)	0.991312	(286,010)
34	TOTAL CONSTRUCTION WORK IN PROGRESS ADJUSTMENTS		(2,498,426)	0.937804	(2,343,033)

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Witness: Tara B. DuBoise, Keith Ferguson
 Liz Fuentes

DOCKET NO.: 20210015-EI

Line No.	(1) ADJUSTMENT TITLE	(2) REASON FOR ADJUSTMENT OR OMISSION (PROVIDE SUPPORTING SCHEDULE)	(3) ADJUSTMENT AMOUNT (\$000)	(4) JURISDICTIONAL FACTOR	(5) JURISDICTIONAL AMOUNT OF ADJUSTMENT (3) X (4) (\$000)
1	WORKING CAPITAL ADJUSTMENTS				
2					
3	MARGIN CALL CASH COLLATERAL	(19)	3	0.969685	3
4	ASSET RETIREMENT OBLIGATION	(20)	(79,784)	0.968984	(77,309)
5	ACCOUNTS RECEIVABLE - ASSOC COMPANIES	(21)	(186,916)	0.969685	(181,250)
6	INTEREST & DIVIDENDS RECEIVABLE	(22)	(42)	0.969685	(41)
7	JOBGING ACCOUNTS	(23)	(37,254)	0.969685	(36,125)
8	CLAUSE NET UNDERRECOVERIES	(24)	(147,348)	0.990587	(145,961)
9	POLE ATTACHMENTS RENTS RECEIVABLE	(25)	(28,709)	0.969685	(27,839)
10	PREPAYMENTS - INTEREST ON COMMERCIAL PAPER	(26)	(8,037)	0.965887	(7,763)
11	PREPAYMENTS - SWA	(27)	(35,683)	1.000000	(35,683)
12	FUEL COST RECOVERY – GPIF	(28)	(2,769)	1.000000	(2,769)
13	ACCUM DEFERRED RETIREMENT BENEFITS	(29)	12,318	0.968984	11,935
14	ACCUM. PROV. - PROPERTY & STORM INSURANCE	(30)	(86,840)	1.000000	(86,840)
15	ASSET RETIREMENT OBLIGATION	(31)	5,343,278	0.968984	5,177,549
16	CEDAR BAY TRANSACTION	(32)	1,826	0.957777	1,749
17	GAIN ON SALE OF EMISSIONS ALLOWANCES	(33)	0	0.953303	0
18	JOBGING ACCOUNTS	(34)	25,925	0.969685	25,139
19	REGULATORY LIABILITY – SWA	(35)	33,745	1.000000	33,745
20	NUCLEAR COST RECOVERY	(36)	241,631	1.000000	241,631
21	FUEL COST RECOVERY – INCENTIVE MECHANISM	(37)	(1,320)	0.957242	(1,264)
22	ENVIRONMENTAL COST RECOVERY	(38)	(264,786)	0.953303	(252,422)
23	ICL TRANSACTION	(39)	(175,583)	0.957777	(168,170)
24	DEFERRED TRANSMISSION CREDIT	(40)	9,544	0.902581	8,614
25	SUPPLEMENTAL EXECUTIVE RETIREMENT PLAN	(41)	(2,587)	0.969685	(2,508)
26	EMPLOYEE AND RETIREE LOANS	(42)	(5)	0.968984	(4)
27	CEDAR BAY TRANSACTION	(43)	(226,975)	0.957777	(217,392)
28	OPERATING LEASES	(44)	(49,693)	0.959314	(47,671)
29	TOTAL WORKING CAPITAL ADJUSTMENTS		4,333,938	0.971254	4,209,355
30					
31	TOTAL COMMISSION ADJUSTMENTS		(1,902,776)	0.951667	(1,810,809)
32					
33					
34					
35					
36					
37					
38					
39					

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

EXPLANATION:

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

Type of Data Shown:
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Witness: Tara B. DuBose, Keith Ferguson
 Liz Fuentes

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1	<u>COMPANY ADJUSTMENTS</u>				
2					
3	PLANT IN SERVICE ADJUSTMENTS				
4					
5	STORM PROTECTION PLAN COST RECOVERY	(45)	(638)	0.902581	(576)
6	TOTAL PLANT IN SERVICE ADJUSTMENTS		(638)	0.902581	(576)
7					
8	ACCUMULATED DEPRECIATION & AMORTIZATION				
9					
10	DEPRECIATION	(46)	118,544	0.954535	113,155
11	CAPITAL RECOVERY AMORTIZATION	(47)	(56,937)	0.952009	(54,205)
12	DISMANTLEMENT	(48)	1,545	0.761577	1,177
13	STORM PROTECTION PLAN COST RECOVERY	(49)	6	0.902581	6
14	SCHERER ASH POND DISMANTLEMENT	(50)	59,233	0.959314	56,823
15	TOTAL ACCUMULATED DEPRECIATION & AMORTIZATION ADJUSTMENTS		122,392	0.955584	116,956
16					
17	CONSTRUCTION WORK IN PROGRESS				
18					
19	STORM PROTECTION PLAN COST RECOVERY	(51)	(672)	0.906759	(610)
20	TOTAL CONSTRUCTION WORK IN PROGRESS ADJUSTMENTS		(672)	0.906759	(610)
21					
22	WORKING CAPITAL ADJUSTMENTS				
23					
24	RATE CASE EXPENSES	(52)	(646)	1.000000	(646)
25	COVID-19 REGULATORY ASSET	(53)	(2,653)	0.969685	(2,573)
26	NUCLEAR END OF LIFE ACCRUALS	(54)	3,917	0.969685	3,799
27	CARE TO SHARE	(55)	94	0.969685	91
28	SCHERER CONSUMMATION PAYMENT	(56)	88,077	0.959314	84,493
29	TOTAL WORKING CAPITAL ADJUSTMENTS		88,788	0.959177	85,164
30					
31	TOTAL COMPANY ADJUSTMENTS		209,870	0.957421	200,934
32					
33	NOTE: TOTALS MAY NOT ADD DUE TO ROUNDING				
34					
35					

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

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

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

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1	(39) ICL TRANSACTION: TO REMOVE FROM WORKING CAPITAL THE ASSETS RELATED TO THE INDIANTOWN TRANSACTION RECOVERED THROUGH THE CAPACITY COST RECOVERY CLAUSE				
2	PER ORDER NO. PSC-16-0506-FOF-EI, DOCKET NO. 160154-EI.				
3					
4	(40) DEFERRED TRANSMISSION CREDIT: TO EXCLUDE FROM WORKING CAPITAL THE DEFERRED RETURN ON TRANSMISSION PROJECTS BEING RECOVERED OVER A 40-YEAR AMORTIZATION PERIOD				
5	PER ORDER PSC-17-0178-S-EI, DOCKET NO. 160186-EI.				
6					
7	(41) SUPPLEMENTAL EXECUTIVE RETIREMENT PLAN: TO EXCLUDE FROM WORKING CAPITAL THE ASSET ASSOCIATED WITH THE SUPPLEMENTAL EXECUTIVE RETIREMENT PLAN INHERITED FROM				
8	GULF AT ACQUISITION.				
9					
10	(42) EMPLOYEE AND RETIREE LOANS: TO EXCLUDE FROM WORKING CAPITAL ACCOUNTS RECEIVABLES RELATED TO EMPLOYEE AND RETIREE LOANS AS THERE IS NO DIRECT RELATIONSHIP BETWEEN THIS				
11	LIABILITY AND THE PROVISION OF ELECTRIC SERVICE.				
12					
13	(43) CEDAR BAY TRANSACTION: TO REMOVE FROM WORKING CAPITAL THE ASSET RELATED TO THE CEDAR BAY TRANSACTION RECOVERED THROUGH THE				
14	CAPACITY COST RECOVERY CLAUSE PER ORDER NO. PSC-15-0401-AS-EI, DOCKET NO. 150075-EI.				
15					
16	(44) OPERATING LEASES: TO EXCLUDE FROM WORKING CAPITAL THE ASSET ASSOCIATED WITH OPERATING LEASES. THE CORRESPONDING OBLIGATION IS REMOVED FROM CAPITAL STRUCTURE.				
17					
18	(45) STORM PROTECTION PLAN COST RECOVERY: TO MOVE PLANT-IN-SERVICE TRANSMISSION INSPECTION PROGRAM COSTS INCURRED BEGINNING JANUARY 1, 2022 FROM BASE				
19	RATES TO THE STORM PROTECTION PLAN COST RECOVERY CLAUSE.				
20					
21	(46) DEPRECIATION: TO DECREASE ACCUMULATED DEPRECIATION AND AMORTIZATION TO REFLECT DECREASED BASE DEPRECIATION EXPENSE RESULTING FROM FPL'S PROPOSED RSAM ADJUSTED DEPRECIATION RATES.				
22					
23	(47) CAPITAL RECOVERY AMORTIZATION: TO INCREASE ACCUMULATED DEPRECIATION AND AMORTIZATION TO REFLECT INCREASED BASE AMORTIZATION EXPENSE RESULTING FROM CAPITAL RECOVERY SCHEDULES				
24	FOR MARTIN UNITS 1 & 2, LAUDERDALE UNITS 4 & 5, MANATEE UNITS 1 & 2, 500 KV SYSTEM, SCHERER UNIT 4, AND PLANT CRIST COAL GENERATION ASSETS. THE COMPANY IS REQUESTING CAPITAL RECOVERY				
25	SCHEDULES FOR THESE ASSETS OVER A PERIOD OF TEN YEARS BEGINNING IN 2022.				
26					
27	(48) DISMANTLEMENT: TO REFLECT AN INCREASE TO THE DISMANTLEMENT RESERVE TO REFLECT INCREASED DISMANTLEMENT ACCRUALS RESULTING FROM FPL'S 2021 DISMANTLEMENT STUDY				
28	(INCLUDING DISMANTLEMENT RESERVE TRANSFERS BETWEEN UNITS IN ORDER TO MINIMIZE THE INCREASE IN THE PROPOSED DISMANTLEMENT ACCRUALS).				
29					
30	(49) STORM PROTECTION PLAN COST RECOVERY: TO MOVE ACCUMULATED DEPRECIATION AND AMORTIZATION RELATED TO TRANSMISSION INSPECTION PROGRAM COSTS INCURRED BEGINNING				
31	JANUARY 1, 2022 FROM BASE RATES TO THE STORM PROTECTION PLAN COST RECOVERY CLAUSE.				
32					
33	(50) SCHERER ASH POND DISMANTLEMENT: TO MOVE THE SCHERER COAL ASH POND DISMANTLEMENT RESERVE FROM BASE RATES TO THE ENVIRONMENTAL COST RECOVERY CLAUSE				
34	BEGINNING JANUARY 1, 2022 IN ORDER TO ALIGN RATE RECOVERY OF THE RELATED ASSETS.				
35					

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1	(51) STORM PROTECTION PLAN COST RECOVERY: TO MOVE CONSTRUCTION WORK IN PROGRESS RELATED TO TRANSMISSION INSPECTION PROGRAM COSTS				INCURRED BEGINNING JANUARY 1, 2022
2	FROM BASE RATES TO THE STORM PROTECTION PLAN COST RECOVERY CLAUSE.				
3					
4	(52) RATE CASE EXPENSES: TO DECREASE DEFERRED RATE CASE EXPENSES FOR THIS PROCEEDING TO REFLECT THE PROPOSED AMORTIZATION, WHICH IS REQUESTED				
5	OVER A FOUR YEAR PERIOD.				
6					
7	(53) COVID-19 REGULATORY ASSET: TO DECREASE THE COVID-19 REGULATORY ASSET TO REFLECT THE PROPOSED AMORTIZATION, WHICH IS REQUESTED OVER A FOUR YEAR PERIOD.				
8					
9	(54) NUCLEAR END OF LIFE ACCRUALS: TO REFLECT DECREASES IN FORECAST ACCRUALS FOR NUCLEAR PLANT END-OF-LIFE (EOL) FUEL LAST CORE AND EOL MATERIAL & SUPPLIES				
10	INVENTORY CONSISTENT WITH THE AMOUNTS REFLECTED IN FPL'S 2020 NUCLEAR DECOMMISSIONING STUDY, DOCKET NO. 20200257-EI.				
11					
12	(55) CARE TO SHARE: TO REMOVE FROM RATE BASE THE LIABILITY RELATED TO FPL'S CARE TO SHARE PROGRAM BEGINNING WITH THE 2022 TEST YEAR AS THERE IS NO				
13	DIRECT RELATIONSHIP BETWEEN THIS LIABILITY AND THE PROVISION OF ELECTRIC SERVICE.				
14					
15	(56) SCHERER CONSUMMATION PAYMENT: TO INCLUDE IN THE CALCULATION OF BASE RATES, THE UNAMORTIZED BALANCE OF THE SCHERER CONSUMMATION PAYMENT				
16	WHICH IS REQUESTED TO BE AMORTIZED OVER A TEN YEAR PERIOD CONSISTENT WITH THE PROPOSED SCHERER CAPITAL RECOVERY SCHEDULE.				
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FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: FLORIDA POWER & LIGHT COMPANY
 AND SUBSIDIARIES (CONSOLIDATED)

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

DOCKET NO.: 20210015-EI

	(1)	(2)	(3)	(4)	(5)
Line No.	ADJUSTMENT TITLE	REASON FOR ADJUSTMENT OR OMISSION (PROVIDE SUPPORTING SCHEDULE)	ADJUSTMENT AMOUNT (\$000)	JURISDICTIONAL FACTOR	JURISDICTIONAL AMOUNT OF ADJUSTMENT (3) X (4) (\$000)
1	<u>COMMISSION ADJUSTMENTS</u>				
2	PLANT IN SERVICE ADJUSTMENTS				
3					
4	ASSET RETIREMENT OBLIGATION	(1)	(430,880)	0.968984	(417,516)
5	CAPITAL LEASES	(2)	(321,325)	0.968984	(311,358)
6	ENVIRONMENTAL COST RECOVERY	(3)	(2,080,787)	0.953303	(1,983,621)
7	FUEL AND CAPACITY COST RECOVERY	(4)	(161,721)	0.957767	(154,891)
8	CONSERVATION COST RECOVERY	(5)	(42,060)	1.000000	(42,060)
9	CAPITALIZED EXEC COMP	(6)	(55,853)	0.968984	(54,120)
10	STORM PROTECTION PLAN COST RECOVERY	(7)	(1,268,783)	1.000000	(1,268,783)
11	TOTAL PLANT IN SERVICE ADJUSTMENTS		(4,361,409)	0.970409	(4,232,350)
12					
13	PLANT HELD FOR FUTURE USE ADJUSTMENTS				
14					
15	NORTH ESCAMBIA PROPERTY	(8)	(10,969)	0.968984	(10,629)
16	TOTAL PLANT HELD FOR FUTURE USE ADJUSTMENTS		(10,969)	0.968984	(10,629)
17					
18	ACCUMULATED DEPRECIATION & AMORTIZATION ADJUSTMENTS				
19					
20	CAPITAL LEASES	(9)	142,274	0.968984	137,862
21	ACCUM PROV DECOMMISSIONING COSTS	(10)	5,649,248	0.959314	5,419,404
22	ASSET RETIREMENT OBLIGATION DECOMMISSIONING	(11)	(4,925,568)	0.968984	(4,772,794)
23	ASSET RETIREMENT OBLIGATION	(12)	92,953	0.968984	90,070
24	ENVIRONMENTAL COST RECOVERY	(13)	(367,386)	0.953303	(350,230)
25	FUEL AND CAPACITY COST RECOVERY	(14)	24,396	0.957713	23,364
26	CONSERVATION COST RECOVERY	(15)	(4,651)	1.000000	(4,651)
27	STORM PROTECTION PLAN COST RECOVERY CLAUSE	(16)	22,823	1.000000	22,823
28	TOTAL ACCUMULATED DEPRECIATION & AMORTIZATION ADJUSTMENTS		634,090	0.892378	565,848
29					
30	CONSTRUCTION WORK IN PROGRESS ADJUSTMENTS				
31					
32	CWIP - PROJECTS EARNING AFUDC	(17)	(2,209,909)	0.930818	(2,057,023)
33	CWIP - CLAUSE PROJECTS	(18)	(288,517)	0.991312	(286,010)
34	TOTAL CONSTRUCTION WORK IN PROGRESS ADJUSTMENTS		(2,498,426)	0.937804	(2,343,033)
35					

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Line No.	(1) ADJUSTMENT TITLE	(2) REASON FOR ADJUSTMENT OR OMISSION (PROVIDE SUPPORTING SCHEDULE)	(3) ADJUSTMENT AMOUNT (\$000)	(4) JURISDICTIONAL FACTOR	(5) JURISDICTIONAL AMOUNT OF ADJUSTMENT (3) X (4) (\$000)
1	WORKING CAPITAL ADJUSTMENTS				
2					
3	MARGIN CALL CASH COLLATERAL	(19)	3	0.969685	3
4	ASSET RETIREMENT OBLIGATION	(20)	(79,784)	0.968984	(77,309)
5	ACCOUNTS RECEIVABLE - ASSOC COMPANIES	(21)	(186,916)	0.969685	(181,250)
6	INTEREST & DIVIDENDS RECEIVABLE	(22)	(42)	0.969685	(41)
7	JOBGING ACCOUNTS	(23)	(37,254)	0.969685	(36,125)
8	CLAUSE NET UNDERRECOVERIES	(24)	(147,348)	0.990587	(145,961)
9	POLE ATTACHMENTS RENTS RECEIVABLE	(25)	(28,709)	0.969685	(27,839)
10	PREPAYMENTS - INTEREST ON COMMERCIAL PAPER	(26)	(8,037)	0.965887	(7,763)
11	PREPAYMENTS - SWA	(27)	(35,683)	1.000000	(35,683)
12	FUEL COST RECOVERY – GPIF	(28)	(2,769)	1.000000	(2,769)
13	ACCUM DEFERRED RETIREMENT BENEFITS	(29)	12,318	0.968984	11,935
14	ACCUM. PROV. - PROPERTY & STORM INSURANCE	(30)	(86,840)	1.000000	(86,840)
15	ASSET RETIREMENT OBLIGATION	(31)	5,343,278	0.968984	5,177,549
16	CEDAR BAY TRANSACTION	(32)	1,826	0.957777	1,749
17	GAIN ON SALE OF EMISSIONS ALLOWANCES	(33)	0	0.953303	0
18	JOBGING ACCOUNTS	(34)	25,925	0.969685	25,139
19	REGULATORY LIABILITY – SWA	(35)	33,745	1.000000	33,745
20	NUCLEAR COST RECOVERY	(36)	241,631	1.000000	241,631
21	FUEL COST RECOVERY – INCENTIVE MECHANISM	(37)	(1,320)	0.957242	(1,264)
22	ENVIRONMENTAL COST RECOVERY	(38)	(264,786)	0.953303	(252,422)
23	ICL TRANSACTION	(39)	(175,583)	0.957777	(168,170)
24	DEFERRED TRANSMISSION CREDIT	(40)	9,544	0.902581	8,614
25	SUPPLEMENTAL EXECUTIVE RETIREMENT PLAN	(41)	(2,587)	0.969685	(2,508)
26	EMPLOYEE AND RETIREE LOANS	(42)	(5)	0.968984	(4)
27	CEDAR BAY TRANSACTION	(43)	(226,975)	0.957777	(217,392)
28	OPERATING LEASES	(44)	(49,693)	0.959314	(47,671)
29	TOTAL WORKING CAPITAL ADJUSTMENTS		4,333,938	0.971254	4,209,355
30					
31	TOTAL COMMISSION ADJUSTMENTS		(1,902,776)	0.951667	(1,810,809)
32					
33					
34					
35					

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1	<u>COMPANY ADJUSTMENTS</u>				
2					
3	PLANT IN SERVICE ADJUSTMENTS				
4					
5	STORM PROTECTION PLAN COST RECOVERY	(45)	(638)	0.902581	(576)
6	TOTAL PLANT IN SERVICE ADJUSTMENTS		(638)	0.902581	(576)
7					
8	ACCUMULATED DEPRECIATION & AMORTIZATION				
9					
10	DEPRECIATION	(46)	2,281	0.244913	559
11	CAPITAL RECOVERY AMORTIZATION	(47)	(56,937)	0.952009	(54,205)
12	DISMANTLEMENT	(48)	1,545	0.761577	1,177
13	STORM PROTECTION PLAN COST RECOVERY	(49)	6	0.902581	6
14	SCHERER ASH POND DISMANTLEMENT	(50)	59,233	0.959314	56,823
15	TOTAL ACCUMULATED DEPRECIATION & AMORTIZATION ADJUSTMENTS		6,129	0.711366	4,360
16					
17	CONSTRUCTION WORK IN PROGRESS				
18					
19	STORM PROTECTION PLAN COST RECOVERY	(51)	(672)	0.906759	(610)
20	TOTAL CONSTRUCTION WORK IN PROGRESS ADJUSTMENTS		(672)	0.906759	(610)
21					
22	WORKING CAPITAL ADJUSTMENTS				
23					
24	RATE CASE EXPENSES	(52)	(646)	1.000000	(646)
25	COVID-19 REGULATORY ASSET	(53)	(2,653)	0.969685	(2,573)
26	NUCLEAR END OF LIFE ACCRUALS	(54)	3,917	0.969685	3,799
27	CARE TO SHARE	(55)	94	0.969685	91
28	SCHERER CONSUMMATION PAYMENT	(56)	88,077	0.959314	84,493
29	TOTAL WORKING CAPITAL ADJUSTMENTS		88,788	0.959177	85,164
30					
31	TOTAL COMPANY ADJUSTMENTS		93,607	0.943714	88,338
32					
33	NOTE: TOTALS MAY NOT ADD DUE TO ROUNDING				
34					
35					

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

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

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

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	(1)	(2)	(3)	(4)	(5)
Line No.	ADJUSTMENT TITLE	REASON FOR ADJUSTMENT OR OMISSION (PROVIDE SUPPORTING SCHEDULE)	ADJUSTMENT AMOUNT (\$000)	JURISDICTIONAL FACTOR	JURISDICTIONAL AMOUNT OF ADJUSTMENT (3) X (4) (\$000)
1	(39) ICL TRANSACTION: TO REMOVE FROM WORKING CAPITAL THE ASSETS RELATED TO THE INDIANTOWN TRANSACTION RECOVERED THROUGH THE CAPACITY COST RECOVERY CLAUSE				
2	PER ORDER NO. PSC-16-0506-FOF-EI, DOCKET NO. 160154-EI.				
3					
4	(40) DEFERRED TRANSMISSION CREDIT: TO EXCLUDE FROM WORKING CAPITAL THE DEFERRED RETURN ON TRANSMISSION PROJECTS BEING RECOVERED OVER A 40-YEAR AMORTIZATION PERIOD				
5	PER ORDER PSC-17-0178-S-EI, DOCKET NO. 160186-EI.				
6					
7	(41) SUPPLEMENTAL EXECUTIVE RETIREMENT PLAN: TO EXCLUDE FROM WORKING CAPITAL THE ASSET ASSOCIATED WITH THE SUPPLEMENTAL EXECUTIVE RETIREMENT PLAN INHERITED FROM				
8	GULF AT ACQUISITION.				
9					
10	(42) EMPLOYEE AND RETIREE LOANS: TO EXCLUDE FROM WORKING CAPITAL ACCOUNTS RECEIVABLES RELATED TO EMPLOYEE AND RETIREE LOANS AS THERE IS NO DIRECT RELATIONSHIP BETWEEN THIS LIABILITY				
11	AND THE PROVISION OF ELECTRIC SERVICE.				
12					
13	(43) CEDAR BAY TRANSACTION: TO REMOVE FROM WORKING CAPITAL THE ASSET RELATED TO THE CEDAR BAY TRANSACTION RECOVERED THROUGH THE				
14	CAPACITY COST RECOVERY CLAUSE PER ORDER NO. PSC-15-0401-AS-EI, DOCKET NO. 150075-EI.				
15					
16	(44) OPERATING LEASES: TO EXCLUDE FROM WORKING CAPITAL THE ASSET ASSOCIATED WITH OPERATING LEASES. THE CORRESPONDING OBLIGATION IS REMOVED FROM CAPITAL STRUCTURE.				
17					
18	(45) STORM PROTECTION PLAN COST RECOVERY: TO MOVE PLANT-IN-SERVICE TRANSMISSION INSPECTION PROGRAM COSTS INCURRED BEGINNING JANUARY 1, 2022 FROM BASE				
19	RATES TO THE STORM PROTECTION PLAN COST RECOVERY CLAUSE.				
20					
21	(46) DEPRECIATION: TO DECREASE ACCUMULATED DEPRECIATION AND AMORTIZATION TO REFLECT DECREASED BASE DEPRECIATION EXPENSE RESULTING FROM FPL'S 2021 DEPRECIATION STUDY.				
22					
23	(47) CAPITAL RECOVERY AMORTIZATION: TO INCREASE ACCUMULATED DEPRECIATION AND AMORTIZATION TO REFLECT INCREASED BASE AMORTIZATION EXPENSE RESULTING FROM CAPITAL RECOVERY SCHEDULES				
24	FOR MARTIN UNITS 1 & 2, LAUDERDALE UNITS 4 & 5, MANATEE UNITS 1 & 2, 500 KV SYSTEM, SCHERER UNIT 4, AND PLANT CRIST COAL GENERATION ASSETS. THE COMPANY IS REQUESTING CAPITAL RECOVERY				
25	SCHEDULES FOR THESE ASSETS OVER A PERIOD OF TEN YEARS BEGINNING IN 2022.				
26					
27	(48) DISMANTLEMENT: TO REFLECT INCREASE TO THE DISMANTLEMENT RESERVE TO REFLECT INCREASED DISMANTLEMENT ACCRUALS RESULTING FROM FPL'S 2021 DISMANTLEMENT STUDY				
28	(INCLUDING DISMANTLEMENT RESERVE TRANSFERS BETWEEN UNITS IN ORDER TO MINIMIZE THE INCREASE IN THE PROPOSED DISMANTLEMENT ACCRUALS).				
29					
30	(49) STORM PROTECTION PLAN COST RECOVERY: TO MOVE ACCUMULATED DEPRECIATION AND AMORTIZATION RELATED TO TRANSMISSION INSPECTION PROGRAM COSTS INCURRED BEGINNING				
31	JANUARY 1, 2022 FROM BASE RATES TO THE STORM PROTECTION PLAN COST RECOVERY CLAUSE.				
32					
33	(50) SCHERER ASH POND DISMANTLEMENT COSTS: TO MOVE THE SCHERER COAL ASH POND DISMANTLEMENT RESERVE FROM BASE RATES TO THE ENVIRONMENTAL COST RECOVERY CLAUSE				
34	BEGINNING JANUARY 1, 2022 IN ORDER TO ALIGN RATE RECOVERY OF THE RELATED ASSETS.				
35					

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

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

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

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

DOCKET NO.: 20210015-EI

	(1)	(2)	(3)	(4)	(5)
Line No.	ADJUSTMENT TITLE	REASON FOR ADJUSTMENT OR OMISSION (PROVIDE SUPPORTING SCHEDULE)	ADJUSTMENT AMOUNT (\$000)	JURISDICTIONAL FACTOR	JURISDICTIONAL AMOUNT OF ADJUSTMENT (3) X (4) (\$000)
1	(51) STORM PROTECTION PLAN COST RECOVERY: TO MOVE CONSTRUCTION WORK IN PROGRESS RELATED TO TRANSMISSION INSPECTION PROGRAM COSTS INCURRED BEGINNING JANUARY 1, 2022				
2	FROM BASE RATES TO THE STORM PROTECTION PLAN COST RECOVERY CLAUSE.				
3					
4	(52) RATE CASE EXPENSES: TO DECREASE DEFERRED RATE CASE EXPENSES FOR THIS PROCEEDING TO REFLECT THE PROPOSED AMORTIZATION, WHICH IS REQUESTED				
5	OVER A FOUR YEAR PERIOD.				
6					
7	(53) COVID-19 REGULATORY ASSET: TO DECREASE THE COVID-19 REGULATORY ASSET TO REFLECT THE PROPOSED AMORTIZATION, WHICH IS REQUESTED OVER A FOUR YEAR PERIOD.				
8					
9	(54) NUCLEAR END OF LIFE ACCRUALS: TO REFLECT DECREASES IN FORECAST ACCRUALS FOR NUCLEAR PLANT END-OF-LIFE (EOL) FUEL LAST CORE AND EOL MATERIAL & SUPPLIES				
10	INVENTORY CONSISTENT WITH THE AMOUNTS REFLECTED IN FPL'S 2020 NUCLEAR DECOMMISSIONING STUDY, DOCKET NO. 20200257-EI.				
11					
12	(55) CARE TO SHARE: TO REMOVE FROM RATE BASE THE LIABILITY RELATED TO FPL'S CARE TO SHARE PROGRAM BEGINNING WITH THE 2022 TEST YEAR AS THERE IS NO				
13	DIRECT RELATIONSHIP BETWEEN THIS LIABILITY AND THE PROVISION OF ELECTRIC SERVICE.				
14					
15	(56) SCHERER CONSUMMATION PAYMENT: TO INCLUDE IN THE CALCULATION OF BASE RATES, THE UNAMORTIZED BALANCE OF THE SCHERER CONSUMMATION PAYMENT				
16	WHICH IS REQUESTED TO BE AMORTIZED OVER A TEN YEAR PERIOD CONSISTENT WITH THE PROPOSED SCHERER CAPITAL RECOVERY SCHEDULE.				
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FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: FLORIDA POWER & LIGHT COMPANY
 AND SUBSIDIARIES (CONSOLIDATED)

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Type of Data Shown:
 ___ Projected Test Year Ended ___/___/___
 X Prior Year Ended 12/31/21
 ___ Historical Test Year Ended ___/___/___

DOCKET NO.: 20210015-EI

Witness: Liz Fuentes, Tara B. DuBose

Line No.	Adjustment Title	Reason for Adjustment or Omission (provide supporting schedule)	(1) Adjustment Amount (000)	(2) Jurisdictional Factor	(3) Jurisdictional Amount of Adjustment (1) x (2) (000)
1	NOTE: FPL AND GULF WERE NOT CONSOLIDATED IN THE YEAR(S) REPORTED IN THIS MFR. PLEASE SEE PRE-CONSOLIDATION FPL AND				
2	PRE-CONSOLIDATION GULF PAGES FOR THE YEAR(S) REQUESTED.				
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FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: FLORIDA POWER & LIGHT COMPANY
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DOCKET NO.: 20210015-EI

Witness: Tara B. DuBose, Liz Fuentes

	(1)	(2)	(3)	(4)	(5)
Line No.	ADJUSTMENT TITLE	REASON FOR ADJUSTMENT OR OMISSION (PROVIDE SUPPORTING SCHEDULE)	ADJUSTMENT AMOUNT (\$000)	JURISDICTIONAL FACTOR	JURISDICTIONAL AMOUNT OF ADJUSTMENT (3) X (4) (\$000)
1	<u>COMMISSION ADJUSTMENTS</u>				
2	PLANT IN SERVICE ADJUSTMENTS				
3					
4	ASSET RETIREMENT OBLIGATION	(1)	(359,487)	0.963809	(346,476)
5	CAPITAL LEASES	(2)	(101,982)	0.963809	(98,291)
6	ENVIRONMENTAL COST RECOVERY	(3)	(1,595,665)	0.954871	(1,523,654)
7	FUEL AND CAPACITY COST RECOVERY	(4)	(191,736)	0.956843	(183,461)
8	CONSERVATION COST RECOVERY	(5)	(39,325)	1.000000	(39,325)
9	CAPITALIZED EXEC COMP	(6)	(50,496)	0.963809	(48,669)
10	STORM PROTECTION PLAN COST RECOVERY	(7)	(299,940)	0.992871	(297,802)
11	TOTAL PLANT IN SERVICE ADJUSTMENTS		(2,638,631)	0.961740	(2,537,678)
12					
13	ACCUMULATED DEPRECIATION & AMORTIZATION ADJUSTMENTS				
14					
15	CAPITAL LEASES	(8)	42,241	0.963809	40,713
16	ACCUM PROV DECOMMISSIONING COSTS	(9)	5,445,459	0.956334	5,207,678
17	ASSET RETIREMENT OBLIGATION DECOMMISSIONING	(10)	(4,925,568)	0.963809	(4,747,305)
18	ASSET RETIREMENT OBLIGATION	(11)	49,132	0.963809	47,353
19	ENVIRONMENTAL COST RECOVERY	(12)	430,229	0.954871	410,813
20	FUEL AND CAPACITY COST RECOVERY	(13)	53,033	0.957119	50,759
21	CONSERVATION COST RECOVERY	(14)	18,920	1.000000	18,920
22	STORM PROTECTION PLAN COST RECOVERY CLAUSE	(15)	2,339	0.992871	2,322
23	TOTAL ACCUMULATED DEPRECIATION & AMORTIZATION ADJUSTMENTS		1,115,786	0.924239	1,031,253
24					
25	CONSTRUCTION WORK IN PROGRESS ADJUSTMENTS				
26					
27	CWIP - PROJECTS EARNING AFUDC	(16)	(2,280,496)	0.933731	(2,129,371)
28	CWIP - CLAUSE PROJECTS	(17)	(165,765)	0.988356	(163,835)
29	TOTAL CONSTRUCTION WORK IN PROGRESS ADJUSTMENTS		(2,446,262)	0.937433	(2,293,206)
30					
31	WORKING CAPITAL ADJUSTMENTS				
32					
33	MARGIN CALL CASH COLLATERAL	(18)	3	0.966139	3
34	ACCOUNTS RECEIVABLE - ASSOC COMPANIES	(19)	(203,647)	0.966139	(196,751)
35	INTEREST & DIVIDENDS RECEIVABLE	(20)	(42)	0.966139	(40)

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

	(1)	(2)	(3)	(4)	(5)
Line No.	ADJUSTMENT TITLE	REASON FOR ADJUSTMENT OR OMISSION (PROVIDE SUPPORTING SCHEDULE)	ADJUSTMENT AMOUNT (\$000)	JURISDICTIONAL FACTOR	JURISDICTIONAL AMOUNT OF ADJUSTMENT (3) X (4) (\$000)
1	JOBGING ACCOUNTS	(21)	(27,786)	0.966139	(26,845)
2	CLAUSE NET UNDERRECOVERIES	(22)	(161,002)	1.006429	(162,037)
3	POLE ATTACHMENTS RENTS RECEIVABLE	(23)	(27,130)	0.966139	(26,212)
4	PREPAYMENTS - INTEREST ON COMMERCIAL PAPER	(24)	(4,953)	0.964770	(4,779)
5	PREPAYMENTS - SWA	(25)	(38,678)	1.000000	(38,678)
6	FUEL COST RECOVERY – GPIF	(26)	(2,885)	1.000000	(2,885)
7	ACCUM DEFERRED RETIREMENT BENEFITS	(27)	225	0.963809	217
8	ACCUM. PROV. - PROPERTY & STORM INSURANCE	(28)	117,351	1.000000	117,351
9	ACCUM. PROV. - RATE REFUNDS	(29)	638	0.000000	0
10	ASSET RETIREMENT OBLIGATION	(30)	5,235,923	0.963809	5,046,428
11	CEDAR BAY TRANSACTION	(31)	2,556	0.956737	2,446
12	GAIN ON SALE OF EMISSIONS ALLOWANCES	(32)	0	0.954871	0
13	JOBGING ACCOUNTS	(33)	25,369	0.966139	24,510
14	REGULATORY LIABILITY – SWA	(34)	36,726	1.000000	36,726
15	NUCLEAR COST RECOVERY	(35)	241,631	1.000000	241,631
16	FUEL COST RECOVERY – INCENTIVE MECHANISM	(36)	(4,778)	0.957351	(4,574)
17	ENVIRONMENTAL COST RECOVERY	(37)	(170,797)	0.954871	(163,089)
18	ICL TRANSACTION	(38)	(225,750)	0.956737	(215,983)
19	SJRPP TRANSACTION	(39)	(7,403)	0.956737	(7,083)
20	CEDAR BAY TRANSACTION	(40)	(317,766)	0.956737	(304,018)
21	TOTAL WORKING CAPITAL ADJUSTMENTS		4,467,806	0.966098	4,316,338
22					
23	TOTAL COMMISSION ADJUSTMENTS		498,699	1.036110	516,707
24					
25	NOTE: TOTALS MAY NOT ADD DUE TO ROUNDING.				
26					
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FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: FLORIDA POWER & LIGHT COMPANY
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EXPLANATION:

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

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Witness: Tara B. DuBose, Liz Fuentes

	(1)	(2)	(3)	(4)	(5)
Line No.	ADJUSTMENT TITLE	REASON FOR ADJUSTMENT OR OMISSION (PROVIDE SUPPORTING SCHEDULE)	ADJUSTMENT AMOUNT (\$000)	JURISDICTIONAL FACTOR	JURISDICTIONAL AMOUNT OF ADJUSTMENT (3) X (4) (\$000)
1	(1) ASSET RETIREMENT OBLIGATION: TO REMOVE FROM PLANT IN SERVICE THE ASSET RETIREMENT OBLIGATIONS ASSOCIATED WITH THE RETIREMENT OF PLANT PER FPSC RULE 25-14.014 F.A.C.				
2					
3	(2) CAPITAL LEASES: TO REMOVE FROM PLANT IN SERVICE THE ASSET ASSOCIATED WITH CAPITAL LEASES. THE CORRESPONDING OBLIGATION IS REMOVED FROM CAPITAL STRUCTURE.				
4					
5	(3) ENVIRONMENTAL COST RECOVERY: TO REMOVE FROM PLANT IN SERVICE THE INVESTMENT RELATED TO ENVIRONMENTAL COMPLIANCE CAPITAL EXPENDITURES WHICH ARE BEING RECOVERED THROUGH THE ENVIRONMENTAL COST RECOVERY CLAUSE.				
6					
7					
8	(4) FUEL AND CAPACITY COST RECOVERY CLAUSE: TO REMOVE FROM PLANT IN SERVICE THE CAPITAL INVESTMENT ASSOCIATED WITH ITEMS THAT ARE BEING RECOVERED THROUGH THE FUEL AND CAPACITY COST RECOVERY CLAUSE.				
9					
10					
11	(5) CONSERVATION COST RECOVERY: TO REMOVE FROM PLANT IN SERVICE THE INVESTMENT IN LOAD MANAGEMENT AND MONITORING EQUIPMENT WHICH IS BEING RECOVERED THROUGH THE ENERGY CONSERVATION COST RECOVERY CLAUSE.				
12					
13					
14	(6) CAPITALIZED EXECUTIVE COMPENSATION: TO REMOVE FROM PLANT IN SERVICE THE AMOUNT RELATED TO CAPITALIZED EXECUTIVE INCENTIVE COMPENSATION CONSISTENT WITH ORDER NO. PSC-10-0153-FOF-EI, DOCKET NO. 080677-EI.				
15					
16					
17	(7) STORM PROTECTION PLAN COST RECOVERY: TO REMOVE FROM PLANT IN SERVICE THE CAPITAL INVESTMENT ASSOCIATED WITH ITEMS THAT ARE BEING RECOVERED THROUGH THE STORM PROTECTION PLAN COST RECOVERY CLAUSE.				
18					
19					
20	(8) CAPITAL LEASES: TO REMOVE FROM ACCUMULATED DEPRECIATION AND AMORTIZATION THE RESERVE ASSOCIATED WITH CAPITAL LEASES. THE CORRESPONDING ASSET IS ALSO REMOVED FROM RATE BASE.				
21					
22					
23	(9) ACCUM PROV DECOMMISSIONING COSTS: TO REMOVE FROM ACCUMULATED DEPRECIATION AND AMORTIZATION THE RESERVE FOR FUTURE DECOMMISSIONING OF FPL'S NUCLEAR POWER PLANTS SINCE THE OFFSETTING FUND IS EXCLUDED FROM RATE BASE PER ORDER NO. 13537, DOCKET NO. 830465-EI.				
24					
25					
26	(10) ASSET RETIREMENT OBLIGATION DECOMMISSIONING: TO REMOVE FROM ACCUMULATED DEPRECIATION AND AMORTIZATION THE ASSET RETIREMENT OBLIGATION PORTION OF THE RESERVE FOR FUTURE DECOMMISSIONING OF FPL'S NUCLEAR POWER PLANTS PER FPSC RULE 25-14.014 F.A.C.				
27					
28					
29	(11) ASSET RETIREMENT OBLIGATION: TO REMOVE FROM ACCUMULATED DEPRECIATION AND AMORTIZATION THE ASSET RETIREMENT OBLIGATION ASSOCIATED WITH THE RETIREMENT OF ELECTRIC GENERATION PLANTS PER FPSC RULE 25-14.014 F.A.C.				
30					
31					
32	(12) ENVIRONMENTAL COST RECOVERY: TO REMOVE FROM ACCUMULATED DEPRECIATION AND AMORTIZATION THE RESERVE FOR ENVIRONMENTAL COMPLIANCE CAPITAL EXPENDITURES WHICH ARE BEING RECOVERED THROUGH THE ENVIRONMENTAL COST RECOVERY CLAUSE.				
33					
34					
35					

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

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Line No.	ADJUSTMENT TITLE	REASON FOR ADJUSTMENT OR OMISSION (PROVIDE SUPPORTING SCHEDULE)	ADJUSTMENT AMOUNT (\$000)	JURISDICTIONAL FACTOR	JURISDICTIONAL AMOUNT OF ADJUSTMENT (3) X (4) (\$000)
1	(13) FUEL AND CAPACITY COST RECOVERY: TO REMOVE FROM ACCUMULATED DEPRECIATION AND AMORTIZATION THE RESERVE ASSOCIATED WITH CAPITAL INVESTMENTS				
2	THAT ARE BEING RECOVERED THROUGH THE FUEL AND CAPACITY COST RECOVERY CLAUSES.				
3					
4	(14) CONSERVATION COST RECOVERY: TO REMOVE FROM ACCUMULATED DEPRECIATION AND AMORTIZATION THE RESERVE FOR LOAD MANAGEMENT AND MONITORING EQUIPMENT WHICH IS				
5	BEING RECOVERED THROUGH THE ENERGY CONSERVATION COST RECOVERY CLAUSE.				
6					
7	(15) STORM PROTECTION PLAN: TO REMOVE FROM ACCUMULATED DEPRECIATION AND AMORTIZATION THE RESERVE ASSOCIATED WITH CAPITAL INVESTMENTS THAT ARE BEING RECOVERED				
8	THROUGH THE STORM PROTECTION PLAN COST RECOVERY CLAUSE.				
9					
10	(16) CWIP - PROJECTS EARNING AFUDC: TO REMOVE FROM CONSTRUCTION WORK IN PROGRESS ALL AMOUNTS ELIGIBLE FOR AFUDC UNDER FPSC RULE 25-6.0141 F.A.C.				
11					
12	(17) CWIP - CLAUSE PROJECTS: TO REMOVE FROM CONSTRUCTION WORK IN PROGRESS INVESTMENTS RECOVERED AND EARNING A RETURN THROUGH THE CAPACITY, ENVIRONMENTAL,				
13	CONSERVATION AND STORM PROTECTION PLAN COST RECOVERY CLAUSES.				
14					
15	(18) MARGIN CALL CASH COLLATERAL: TO EXCLUDE FROM WORKING CAPITAL ALL MARGIN CALL CASH COLLATERAL SINCE THESE FUNDS EARN AN INTEREST RETURN OUTSIDE OF RATE BASE.				
16					
17	(19) ACCOUNTS RECEIVABLE - ASSOC COMPANIES: TO EXCLUDE FROM WORKING CAPITAL ALL ACCOUNTS RECEIVABLE RELATED TO FPL'S AFFILIATES.				
18					
19	(20) INTEREST & DIVIDENDS RECEIVABLE: TO EXCLUDE FROM WORKING CAPITAL INTEREST AND DIVIDENDS RECEIVABLES.				
20					
21	(21) JOBBING ACCOUNTS: TO EXCLUDE FROM WORKING CAPITAL ALL CURRENT AND ACCRUED ASSETS RELATED TO FPL JOBBING CONSTRUCTION ACCOUNTS PER ORDER NO. 13537, DOCKET NO. 830465-EI.				
22					
23	(22) CLAUSE NET UNDERRECOVERIES: TO EXCLUDE FROM WORKING CAPITAL NET OVER/UNDER RECOVERIES COSTS RELATED TO FPL'S COST RECOVERY CLAUSES PER ORDER NO. 13537, DOCKET NO. 830465-EI.				
24					
25	(23) POLE ATTACHMENTS RENTS RECEIVABLE: TO EXCLUDE FROM WORKING CAPITAL THE ACCOUNTS RECEIVABLES BALANCE RELATED TO THE USE OF FPL POLES BY OTHERS PER ORDER NO. 13537,				
26	DOCKET NO. 830465-EI.				
27					
28	(24) PREPAYMENTS - INTEREST ON COMMERCIAL PAPER: TO EXCLUDE FROM WORKING CAPITAL PREPAID INTEREST ON COMMERCIAL PAPER WHICH WAS DISALLOWED IN ORDER NO. 13537, DOCKET NO. 830465-EI.				
29					
30	(25) PREPAYMENTS - SWA: TO REMOVE FROM WORKING CAPITAL THE PREPAYMENT ASSOCIATED WITH THE SOLID WASTE AUTHORITY PURCHASE POWER CONTRACT RECOVERED				
31	PER ORDER NO. PSC-11-0293-FOF-EU, DOCKET NO. 110018-EU.				
32					
33	(26) FUEL COST RECOVERY - GPIF: TO REMOVE FROM WORKING CAPITAL THE AMOUNT OF GENERATING PERFORMANCE INCENTIVE FACTOR TO BE COLLECTED FROM CUSTOMERS THROUGH FPL'S				
34	FUEL AND PURCHASED POWER COST RECOVERY CLAUSE.				
35					

FLORIDA PUBLIC SERVICE COMMISSION
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DOCKET NO.: 20210015-EI

Witness: Tara B. DuBose, Liz Fuentes

(1)	(2)	(3)	(4)	(5)	
Line No.	ADJUSTMENT TITLE	REASON FOR ADJUSTMENT OR OMISSION (PROVIDE SUPPORTING SCHEDULE)	ADJUSTMENT AMOUNT (\$000)	JURISDICTIONAL FACTOR	JURISDICTIONAL AMOUNT OF ADJUSTMENT (3) X (4) (\$000)
1	(27) ACCUM DEFERRED RETIREMENT BENEFITS: TO EXCLUDE FROM WORKING CAPITAL A PORTION OF THE ACCRUED AMOUNT ASSOCIATED WITH DEFERRED EXECUTIVE COMPENSATION				
2	AND ASSOCIATED INTEREST SINCE THE OFFSETTING FUND IS EXCLUDED FROM RATE BASE.				
3					
4	(28) ACCUM. PROV. - PROPERTY & STORM INSURANCE: TO EXCLUDE FROM WORKING CAPITAL THE BALANCE IN THE PROPERTY INSURANCE - STORM DAMAGE RESERVE. THIS REPRESENTS A FUNDED				
5	RESERVE PER ORDER NO. 11437, DOCKET NO. 820097-EU.				
6					
7	(29) ACCUM. PROV - RATE REFUNDS: TO EXCLUDE FROM WORKING CAPITAL THE ACCUMULATED PROVISION FOR RATE REFUND AND ASSOCIATED INTEREST PER ORDER NO. 11437, DOCKET NO. 820097-EU.				
8					
9	(30) ASSET RETIREMENT OBLIGATION: TO REMOVE FROM WORKING CAPITAL LIABILITIES ASSOCIATED WITH THE ASSET RETIREMENT OBLIGATIONS OF ELECTRIC GENERATION PLANTS				
10	PER FPSC RULE 25-14.014 F.A.C.				
11					
12	(31) CEDAR BAY TRANSACTION: TO REMOVE FROM WORKING CAPITAL THE LIABILITY RELATED TO THE CEDAR BAY TRANSACTION RECOVERED THROUGH THE CAPACITY COST RECOVERY CLAUSE				
13	PER ORDER NO. PSC-15-0401-AS-EI, DOCKET NO. 150075-EI.				
14					
15	(32) GAIN ON SALE OF EMISSIONS ALLOWANCES: TO EXCLUDE FROM WORKING CAPITAL AMOUNTS RELATED TO GAINS ON SALE OF EMISSIONS ALLOWANCES WHICH ARE RECOVERED				
16	THROUGH THE ENVIRONMENTAL COST RECOVERY CLAUSE.				
17					
18	(33) JOBBING ACCOUNTS: TO EXCLUDE FROM WORKING CAPITAL ALL CURRENT AND ACCRUED LIABILITIES RELATED TO FPL JOBBING CONSTRUCTION ACCOUNTS				
19	PER ORDER NO. 13537, DOCKET NO. 830465-EI.				
20					
21	(34) REGULATORY LIABILITY - SWA: TO REMOVE FROM WORKING CAPITAL THE LIABILITY ASSOCIATED WITH THE SOLID WASTE AUTHORITY PURCHASE POWER CONTRACT				
22	PER ORDER NO. PSC-11-0293-FOF-EU, DOCKET NO. 110018-EU.				
23					
24	(35) NUCLEAR COST RECOVERY: TO REMOVE FROM WORKING CAPITAL THE REGULATORY LIABILITY ASSOCIATED WITH THE NUCLEAR POWER COSTS RECOVERED UNDER THE NUCLEAR COST RECOVERY				
25	RULE 25-6.0423 F.A.C.				
26					
27	(36) FUEL COST RECOVERY - INCENTIVE MECHANISM: TO REMOVE FROM WORKING CAPITAL THE AMOUNT OF FPL'S INCENTIVE MECHANISM COLLECTED FROM CUSTOMERS				
28	THROUGH FPL'S FUEL AND PURCHASED POWER COST RECOVERY CLAUSE.				
29					
30	(37) ENVIRONMENTAL COST RECOVERY: TO EXCLUDE FROM WORKING CAPITAL THE FOLLOWING ITEMS RECOVERED THROUGH ECRC: (1) REGULATORY LIABILITY ASSOCIATED WITH THE TURKEY POINT COOLING				
31	CANAL MONITORING PROGRAM, AND (2) REGULATORY ASSETS ASSOCIATED WITH THE CLAUSE PORTION OF UNRECOVERED BALANCES FOR THE EARLY RETIREMENT OF MARTIN UNITS 1 & 2				
32	AND LAUDERDALE UNITS 4 & 5 (ORDER NO. PSC-2019-0045-PAA-EI, DOCKET NO. 20180155-EI), AND SJRPP (ORDER NO. PSC-2017-0415-AS-EI, DOCKET NO. 20170123-EI).				
33					
34	(38) ICL TRANSACTION: TO REMOVE FROM WORKING CAPITAL THE ASSETS RELATED TO THE INDIANTOWN TRANSACTION RECOVERED THROUGH THE CAPACITY COST RECOVERY CLAUSE				
35	PER ORDER NO. PSC-16-0506-FOF-EI, DOCKET NO. 160154-EI.				

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

EXPLANATION:

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

Type of Data Shown:

_ Projected Test Year Ended: __/__/__
 X Prior Year Ended: 12/31/21
 _ Historical Test Year Ended: __/__/__

DOCKET NO.: 20210015-EI

Witness: Tara B. DuBose, Liz Fuentes

(1)	(2)	(3)	(4)	(5)	
Line No.	ADJUSTMENT TITLE	REASON FOR ADJUSTMENT OR OMISSION (PROVIDE SUPPORTING SCHEDULE)	ADJUSTMENT AMOUNT (\$000)	JURISDICTIONAL FACTOR	JURISDICTIONAL AMOUNT OF ADJUSTMENT (3) X (4) (\$000)
1	(39) SJRPP TRANSACTION: TO REMOVE FROM WORKING CAPITAL ASSETS AND LIABILITIES RELATED TO THE ST JOHNS RIVER POWER PARK TRANSACTION RECOVERED THROUGH				
2	THE CAPACITY COST RECOVERY CLAUSE PER ORDER NO. PSC-2017-0415-AS-EI, DOCKET NO. 20170123-EI. THE AMOUNTS ARE FULLY AMORTIZED AS OF OCTOBER 31, 2021.				
3					
4	(40) CEDAR BAY TRANSACTION: TO REMOVE FROM WORKING CAPITAL THE ASSET RELATED TO THE CEDAR BAY TRANSACTION RECOVERED THROUGH THE				
5	CAPACITY COST RECOVERY CLAUSE PER ORDER NO. PSC-15-0401-AS-EI, DOCKET NO. 150075-EI.				
6					
7					

FLORIDA PUBLIC SERVICE COMMISSION	EXPLANATION:	List and explain all proposed adjustments to the 13-month average Rate Base for the test year, the prior year and the most recent historical year. List the adjustments in the last case that are not proposed in the current case and the reasons for excluding them.	Type of Data Shown:
COMPANY: FLORIDA POWER & LIGHT COMPANY AND SUBSIDIARIES (PRE-CONSOLIDATION GULF)			_ Projected Test Year Ended: <u> </u> / <u> </u> / <u> </u> X Prior Year Ended: 12/31/21 _ Historical Test Year Ended: <u> </u> / <u> </u> / <u> </u>
DOCKET NO.: 20210015-EI			Witness: Tara B. DuBose, Liz Fuentes

	(1)	(2)	(3)	(4)	(5)
Line No.	ADJUSTMENT TITLE	REASON FOR ADJUSTMENT OR OMISSION (PROVIDE SUPPORTING SCHEDULE)	ADJUSTMENT AMOUNT (\$000)	JURISDICTIONAL FACTOR	JURISDICTIONAL AMOUNT OF ADJUSTMENT (3) X (4) (\$000)
1	<u>COMMISSION ADJUSTMENTS</u>				
2	PLANT IN SERVICE ADJUSTMENTS				
3					
4	ASSET RETIREMENT OBLIGATION	(1)	(71,394)	0.984107	(70,259)
5	CAPITAL LEASES	(2)	(219,343)	0.981871	(215,366)
6	ENVIRONMENTAL COST RECOVERY	(3)	(1,151,392)	0.972343	(1,119,548)
7	CONSERVATION COST RECOVERY	(4)	(17,792)	1.000000	(17,792)
8	STORM PROTECTION PLAN COST RECOVERY	(5)	(26,238)	1.000000	(26,238)
9	TOTAL PLANT IN SERVICE ADJUSTMENTS		(1,486,159)	0.975134	(1,449,204)
10					
11	PLANT HELD FOR FUTURE USE ADJUSTMENTS				
12					
13	NORTH ESCAMBIA PROPERTY	(6)	(12,400)	0.972081	(12,054)
14	TOTAL PLANT HELD FOR FUTURE USE ADJUSTMENTS		(12,400)	0.972081	(12,054)
15					
16	ACCUMULATED DEPRECIATION & AMORTIZATION ADJUSTMENTS				
17					
18	CAPITAL LEASES	(7)	99,764	0.975243	97,294
19	ASSET RETIREMENT OBLIGATION	(8)	24,893	0.984107	24,497
20	ENVIRONMENTAL COST RECOVERY	(9)	(133,332)	0.972343	(129,645)
21	CONSERVATION COST RECOVERY	(10)	(4,285)	1.000000	(4,285)
22	STORM PROTECTION PLAN COST RECOVERY CLAUSE	(11)	268	1.000000	268
23	TOTAL ACCUMULATED DEPRECIATION & AMORTIZATION ADJUSTMENTS		(12,693)	0.935233	(11,871)
24					
25	CONSTRUCTION WORK IN PROGRESS ADJUSTMENTS				
26					
27	CWIP - PROJECTS EARNING AFUDC	(12)	(990,657)	0.974387	(965,283)
28	CWIP – CLAUSE PROJECTS	(13)	(33,575)	0.982756	(32,996)
29	TOTAL CONSTRUCTION WORK IN PROGRESS ADJUSTMENTS		(1,024,233)	0.974661	(998,280)
30					
31	WORKING CAPITAL ADJUSTMENTS				
32					
33	ASSET RETIREMENT OBLIGATION	(14)	(79,784)	0.984107	(78,516)
34	ACCOUNTS RECEIVABLE - ASSOC COMPANIES	(15)	(14,642)	0.982685	(14,388)
35	INTEREST & DIVIDENDS RECEIVABLE	(16)	(0)	0.982684	(0)

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

EXPLANATION:

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

Type of Data Shown:
 _ Projected Test Year Ended: / /
 X Prior Year Ended: 12/31/21
 _ Historical Test Year Ended: / /

DOCKET NO.: 20210015-EI

Witness: Tara B. DuBose, Liz Fuentes

Line No.	(1) ADJUSTMENT TITLE	(2) REASON FOR ADJUSTMENT OR OMISSION (PROVIDE SUPPORTING SCHEDULE)	(3) ADJUSTMENT AMOUNT (\$000)	(4) JURISDICTIONAL FACTOR	(5) JURISDICTIONAL AMOUNT OF ADJUSTMENT (3) X (4) (\$000)
1	JOBGING ACCOUNTS	(17)	(8,737)	0.982685	(8,586)
2	CLAUSE NET UNDERRECOVERIES	(18)	(6,625)	0.828258	(5,487)
3	POLE ATTACHMENTS RENTS RECEIVABLE	(19)	(889)	0.982684	(874)
4	PREPAYMENTS - INTEREST ON COMMERCIAL PAPER	(20)	(1,956)	0.981791	(1,920)
5	STORM DEFICIENCY RECOVERY	(21)	46,867	1.000000	46,867
6	ACCUM DEFERRED RETIREMENT BENEFITS	(22)	11,519	0.982685	11,319
7	ACCUM. PROV. - PROPERTY & STORM INSURANCE	(23)	(299,994)	1.000000	(299,994)
8	ASSET RETIREMENT OBLIGATION	(24)	126,285	0.984107	124,277
9	GAIN ON SALE OF EMISSIONS ALLOWANCES	(25)	0	0.972343	0
10	JOBGING ACCOUNTS	(26)	48	1.000000	48
11	ENVIRONMENTAL COST RECOVERY	(27)	(85,357)	0.972343	(82,996)
12	DEFERRED TRANSMISSION CREDIT	(28)	9,813	1.000000	9,813
13	SUPPLEMENTAL EXECUTIVE RETIREMENT PLAN	(29)	(2,587)	0.984104	(2,546)
14	EMPLOYEE AND RETIREE LOANS	(30)	(5)	0.982685	(5)
15	FUEL COST RECOVERY	(31)	(36)	0.982685	(35)
16	OPERATING LEASES	(32)	(49,693)	0.981871	(48,792)
17	TOTAL WORKING CAPITAL ADJUSTMENTS		(355,773)	0.988874	(351,815)
18					
19	TOTAL COMMISSION ADJUSTMENTS		(2,891,258)	0.976469	(2,823,223)
20					
21	NOTE: TOTALS MAY NOT ADD DUE TO ROUNDING				
22					
23					
24					
25					
26					
27					
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35					

FLORIDA PUBLIC SERVICE COMMISSION COMPANY: FLORIDA POWER & LIGHT COMPANY AND SUBSIDIARIES (PRE-CONSOLIDATION GULF) DOCKET NO.: 20210015-EI	EXPLANATION: List and explain all proposed adjustments to the 13-month average Rate Base for the test year, the prior year and the most recent historical year. List the adjustments in the last case that are not proposed in the current case and the reasons for excluding them.	Type of Data Shown: __ Projected Test Year Ended: <u> / / </u> X Prior Year Ended: 12/31/21 __ Historical Test Year Ended: <u> / / </u> Witness: Tara B. DuBose, Liz Fuentes
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	(1)	(2)	(3)	(4)	(5)
Line No.	ADJUSTMENT TITLE	REASON FOR ADJUSTMENT OR OMISSION (PROVIDE SUPPORTING SCHEDULE)	ADJUSTMENT AMOUNT (\$000)	JURISDICTIONAL FACTOR	JURISDICTIONAL AMOUNT OF ADJUSTMENT (3) X (4) (\$000)
1	(1) ASSET RETIREMENT OBLIGATION: TO REMOVE FROM PLANT IN SERVICE THE ASSET RETIREMENT OBLIGATIONS ASSOCIATED WITH THE RETIREMENT OF PLANT PER FPSC RULE 25-14.014 F.A.C.				
2					
3	(2) CAPITAL LEASES: TO REMOVE FROM PLANT IN SERVICE THE ASSET ASSOCIATED WITH CAPITAL LEASES. THE CORRESPONDING OBLIGATION IS REMOVED FROM CAPITAL STRUCTURE.				
4					
5	(3) ENVIRONMENTAL COST RECOVERY: TO REMOVE FROM PLANT IN SERVICE THE INVESTMENT RELATED TO ENVIRONMENTAL COMPLIANCE CAPITAL EXPENDITURES WHICH ARE BEING				
6	RECOVERED THROUGH THE ENVIRONMENTAL COST RECOVERY CLAUSE.				
7					
8	(4) CONSERVATION COST RECOVERY: TO REMOVE FROM PLANT IN SERVICE THE INVESTMENT IN LOAD MANAGEMENT AND MONITORING EQUIPMENT WHICH IS BEING RECOVERED THROUGH THE				
9	ENERGY CONSERVATION COST RECOVERY CLAUSE.				
10					
11	(5) STORM PROTECTION PLAN COST RECOVERY: TO REMOVE FROM PLANT IN SERVICE THE CAPITAL INVESTMENT ASSOCIATED WITH ITEMS THAT ARE BEING RECOVERED THROUGH THE STORM				
12	PROTECTION PLAN COST RECOVERY CLAUSE.				
13					
14	(6) NORTH ESCAMBIA PROPERTY: TO REMOVE FROM PLANT HELD FOR FUTURE USE THE COSTS RELATED TO THE NORTH ESCAMBIA PROPERTY PER ORDER NO. PSC-12-0179-FOF-EI.				
15					
16	(7) CAPITAL LEASES: TO REMOVE FROM ACCUMULATED DEPRECIATION AND AMORTIZATION THE RESERVE ASSOCIATED WITH CAPITAL LEASES. THE CORRESPONDING ASSET IS				
17	ALSO REMOVED FROM RATE BASE.				
18					
19	(8) ASSET RETIREMENT OBLIGATION: TO REMOVE FROM ACCUMULATED DEPRECIATION AND AMORTIZATION THE ASSET RETIREMENT OBLIGATION ASSOCIATED WITH THE RETIREMENT OF				
20	ELECTRIC GENERATION PLANTS PER FPSC RULE 25-14.014 F.A.C.				
21					
22	(9) ENVIRONMENTAL COST RECOVERY: TO REMOVE FROM ACCUMULATED DEPRECIATION AND AMORTIZATION THE RESERVE FOR ENVIRONMENTAL COMPLIANCE CAPITAL EXPENDITURES WHICH				
23	ARE BEING RECOVERED THROUGH THE ENVIRONMENTAL COST RECOVERY CLAUSE.				
24					
25	(10) CONSERVATION COST RECOVERY: TO REMOVE FROM ACCUMULATED DEPRECIATION AND AMORTIZATION THE RESERVE FOR LOAD MANAGEMENT AND MONITORING EQUIPMENT WHICH IS				
26	BEING RECOVERED THROUGH THE ENERGY CONSERVATION COST RECOVERY CLAUSE.				
27					
28	(11) STORM PROTECTION PLAN COST RECOVERY: TO REMOVE FROM ACCUMULATED DEPRECIATION AND AMORTIZATION THE RESERVE ASSOCIATED WITH CAPITAL INVESTMENTS OF ITEMS THAT				
29	ARE BEING RECOVERED THROUGH THE STORM PROTECTION PLAN COST RECOVERY CLAUSE.				
30					
31	(12) CWIP - PROJECTS EARNING AFUDC: TO REMOVE FROM CONSTRUCTION WORK IN PROGRESS ALL AMOUNTS ELIGIBLE FOR AFUDC UNDER FPSC RULE 25-6.0141 F.A.C.				
32					
33	(13) CWIP - CLAUSE PROJECTS: TO REMOVE FROM CONSTRUCTION WORK IN PROGRESS INVESTMENTS RECOVERED AND EARNING A RETURN THROUGH THE ENVIRONMENTAL,				
34	CONSERVATION AND STORM PROTECTION PLAN COST RECOVERY CLAUSES.				
35					

FLORIDA PUBLIC SERVICE COMMISSION	EXPLANATION:	List and explain all proposed adjustments to the 13-month average Rate Base for the test year, the prior year and the most recent historical year. List the adjustments in the last case that are not proposed in the current case and the reasons for excluding them.	Type of Data Shown: _ Projected Test Year Ended: <u> </u> / <u> </u> / <u> </u> X Prior Year Ended: 12/31/21 _ Historical Test Year Ended: <u> </u> / <u> </u> / <u> </u>
COMPANY: FLORIDA POWER & LIGHT COMPANY AND SUBSIDIARIES (PRE-CONSOLIDATION GULF)			
DOCKET NO.: 20210015-EI			Witness: Tara B. DuBose, Liz Fuentes

	(1)	(2)	(3)	(4)	(5)
Line No.	ADJUSTMENT TITLE	REASON FOR ADJUSTMENT OR OMISSION (PROVIDE SUPPORTING SCHEDULE)	ADJUSTMENT AMOUNT (\$000)	JURISDICTIONAL FACTOR	JURISDICTIONAL AMOUNT OF ADJUSTMENT (3) X (4) (\$000)
1	(14) ASSET RETIREMENT OBLIGATION: TO REMOVE FROM WORKING CAPITAL THE REGULATORY ASSET ASSOCIATED WITH THE ASSET RETIREMENT OBLIGATIONS OF ELECTRIC GENERATION PLANTS				
2	PER FPSC RULE 25-14.014 F.A.C.				
3					
4	(15) ACCOUNTS RECEIVABLE - ASSOC COMPANIES: TO EXCLUDE FROM WORKING CAPITAL ALL ACCOUNTS RECEIVABLE RELATED TO GULF'S AFFILIATES.				
5					
6	(16) INTEREST & DIVIDENDS RECEIVABLE: TO EXCLUDE FROM WORKING CAPITAL INTEREST AND DIVIDENDS RECEIVABLES.				
7					
8	(17) JOBBING ACCOUNTS: TO EXCLUDE FROM WORKING CAPITAL ALL CURRENT AND ACCRUED ASSETS RELATED TO GULF JOBBING CONSTRUCTION ACCOUNTS CONSISTENT WITH FPL'S TREATMENT				
9	PER ORDER NO. 13537, DOCKET NO. 830465-EI.				
10					
11	(18) CLAUSE NET UNDERRECOVERIES: TO EXCLUDE FROM WORKING CAPITAL NET OVER/UNDER RECOVERIES COSTS RELATED TO GULF'S COST RECOVERY CLAUSES CONSISTENT WITH FPL'S				
12	TREATMENT PER ORDER NO. 13537, DOCKET NO. 830465-EI.				
13					
14	(19) POLE ATTACHMENTS RENTS RECEIVABLE: TO EXCLUDE FROM WORKING CAPITAL THE ACCOUNTS RECEIVABLES BALANCE RELATED TO THE USE OF GULF POLES BY OTHERS CONSISTENT WITH				
15	FPL'S TREATMENT PER ORDER NO. 13537, DOCKET NO. 830465-EI.				
16					
17	(20) PREPAYMENTS - INTEREST ON COMMERCIAL PAPER: TO EXCLUDE FROM WORKING CAPITAL PREPAID INTEREST ON COMMERCIAL PAPER WHICH WAS DISALLOWED CONSISTENT WITH FPL'S				
18	TREATMENT PER ORDER NO. 13537, DOCKET NO. 830465-EI.				
19					
20	(21) STORM DEFICIENCY RECOVERY: TO INCLUDE IN WORKING CAPITAL INCREMENTAL STORM COSTS RELATED TO HURRICANE SALLY UNTIL RECOVERY BEGINS IN EARLY 2021.				
21					
22	(22) ACCUM DEFERRED RETIREMENT BENEFITS: TO EXCLUDE FROM WORKING CAPITAL A PORTION OF THE ACCRUED AMOUNT ASSOCIATED WITH DEFERRED EXECUTIVE COMPENSATION				
23	AND ASSOCIATED INTEREST SINCE THE OFFSETTING FUND IS EXCLUDED FROM RATE BASE.				
24					
25	(23) ACCUM. PROV. - PROPERTY & STORM INSURANCE: TO EXCLUDE FROM WORKING CAPITAL THE DEBIT BALANCE IN THE PROPERTY INSURANCE - STORM DAMAGE RESERVE. THIS AMOUNT IS				
26	BEING RECOVERED THROUGH THE HURRICANE MICHAEL AND SALLY STORM CHARGES.				
27					
28	(24) ASSET RETIREMENT OBLIGATION: TO REMOVE FROM WORKING CAPITAL LIABILITIES ASSOCIATED WITH THE ASSET RETIREMENT OBLIGATIONS OF ELECTRIC GENERATION PLANTS				
29	PER FPSC RULE 25-14.014 F.A.C.				
30					
31	(25) GAIN ON SALE OF EMISSIONS ALLOWANCES: TO EXCLUDE FROM WORKING CAPITAL AMOUNTS RELATED TO GAINS ON SALE OF EMISSIONS ALLOWANCES WHICH ARE RECOVERED THROUGH THE				
32	ENVIRONMENTAL COST RECOVERY CLAUSE.				
33					
34	(26) JOBBING ACCOUNTS: TO EXCLUDE FROM WORKING CAPITAL ALL CURRENT AND ACCRUED LIABILITIES RELATED TO GULF JOBBING CONSTRUCTION ACCOUNTS CONSISTENT WITH FPL'S				
35	TREATMENT PER ORDER NO. 13537, DOCKET NO. 830465-EI.				

FLORIDA PUBLIC SERVICE COMMISSION	EXPLANATION:	List and explain all proposed adjustments to the 13-month average Rate Base for the test year, the prior year and the most recent historical year. List the adjustments in the last case that are not proposed in the current case and the reasons for excluding them.	Type of Data Shown: _ Projected Test Year Ended: <u> </u> / <u> </u> / <u> </u> X Prior Year Ended: 12/31/21 _ Historical Test Year Ended: <u> </u> / <u> </u> / <u> </u>
COMPANY: FLORIDA POWER & LIGHT COMPANY AND SUBSIDIARIES (PRE-CONSOLIDATION GULF)			
DOCKET NO.: 20210015-EI			Witness: Tara B. DuBose, Liz Fuentes

	(1)	(2)	(3)	(4)	(5)
Line No.	ADJUSTMENT TITLE	REASON FOR ADJUSTMENT OR OMISSION (PROVIDE SUPPORTING SCHEDULE)	ADJUSTMENT AMOUNT (\$000)	JURISDICTIONAL FACTOR	JURISDICTIONAL AMOUNT OF ADJUSTMENT (3) X (4) (\$000)
1	(27) ENVIRONMENTAL COST RECOVERY: TO EXCLUDE FROM WORKING CAPITAL THE FOLLOWING ITEMS RECOVERED THROUGH ECRC; (1) EMISSION ALLOWANCES, (2) REGULATORY ASSET RELATED				
2	TO THE RETIREMENT OF PLANT SMITH, AND (3) THE REGULATORY ASSETS RELATED TO PLANTS SMITH AND SCHOLZ ASH POND CLOSURE AND CRIST CLOSED ASH LANDFILL PROJECTS.				
3					
4	(28) DEFERRED TRANSMISSION CREDIT: TO EXCLUDE FROM WORKING CAPITAL THE DEFERRED RETURN ON TRANSMISSION PROJECTS BEING RECOVERED OVER A 40 YEAR AMORTIZATION PERIOD				
5	PER ORDER PSC-17-0178-S-EI, DOCKET NO. 160186-EI.				
6					
7	(29) SUPPLEMENTAL EXECUTIVE RETIREMENT PLAN: TO EXCLUDE FROM WORKING CAPITAL THE ASSET ASSOCIATED WITH THE SUPPLEMENTAL EXECUTIVE RETIREMENT PLAN INHERITED FROM				
8	GULF AT ACQUISITION.				
9					
10	(30) EMPLOYEE AND RETIREE LOANS: TO EXCLUDE FROM WORKING CAPITAL ACCOUNTS RECEIVABLES RELATED TO EMPLOYEE AND RETIREE LOANS AS THERE IS NO DIRECT RELATIONSHIP BETWEEN THIS				
11	LIABILITY AND THE PROVISION OF ELECTRIC SERVICE.				
12					
13	(31) FUEL COST RECOVERY - TO EXCLUDE FROM WORKING CAPITAL DERIVATIVE ASSETS RECOVERED THROUGH GULF'S FUEL COST RECOVERY CLAUSE.				
14					
15	(32) OPERATING LEASES: TO EXCLUDE FROM WORKING CAPITAL THE ASSET ASSOCIATED WITH OPERATING LEASES. THE CORRESPONDING OBLIGATION IS REMOVED FROM CAPITAL STRUCTURE.				
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FLORIDA PUBLIC SERVICE COMMISSION EXPLANATION:
 COMPANY: FLORIDA POWER & LIGHT COMPANY
 AND SUBSIDIARIES (CONSOLIDATED)

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

Type of Data Shown:
 Projected Test Year Ended ___/___/___
 Prior Year Ended ___/___/___
 Historical Test Year Ended 12/31/20

DOCKET NO.: 20210015-EI

Witness: Liz Fuentes, Tara B. DuBose

Line No.	Adjustment Title	Reason for Adjustment or Omission (provide supporting schedule)	(1) Adjustment Amount (000)	(2) Jurisdictional Factor	(3) Jurisdictional Amount of Adjustment (1) x (2) (000)
1	NOTE: FPL AND GULF WERE NOT CONSOLIDATED IN THE YEAR(S) REPORTED IN THIS MFR. PLEASE SEE PRE-CONSOLIDATION FPL AND				
2	PRE-CONSOLIDATION GULF PAGES FOR THE YEAR(S) REQUESTED.				
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FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: FLORIDA POWER & LIGHT COMPANY
 AND SUBSIDIARIES (PRE-CONSOLIDATION FPL)
 DOCKET NO.: 20210015-EI

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

Type of Data Shown:
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 _ Prior Year Ended: __/__/__
 X Historical Test Year Ended: 12/31/20

Witness: Tara B. DuBose, Liz Fuentes

Line No.	(1) ADJUSTMENT TITLE	(2) REASON FOR ADJUSTMENT OR OMISSION (PROVIDE SUPPORTING SCHEDULE)	(3) ADJUSTMENT AMOUNT (\$000)	(4) JURISDICTIONAL FACTOR	(5) JURISDICTIONAL AMOUNT OF ADJUSTMENT (3) X (4) (\$000)
1	COMMISSION ADJUSTMENTS				
2	PLANT IN SERVICE ADJUSTMENTS				
3					
4	ASSET RETIREMENT OBLIGATION	(1)	(333,293)	0.968705	(322,863)
5	CAPITAL LEASES	(2)	(100,620)	0.968705	(97,472)
6	ENVIRONMENTAL COST RECOVERY	(3)	(1,524,717)	0.954383	(1,455,164)
7	FUEL AND CAPACITY COST RECOVERY	(4)	(178,273)	0.956792	(170,570)
8	CONSERVATION COST RECOVERY	(5)	(41,628)	1.000000	(41,628)
9	CAPITALIZED EXEC COMP	(6)	(42,222)	0.968705	(40,900)
10	TOTAL PLANT IN SERVICE ADJUSTMENTS		(2,220,753)	0.958502	(2,128,598)
11					
12	ACCUMULATED DEPRECIATION & AMORTIZATION ADJUSTMENTS				
13					
14	CAPITAL LEASES	(7)	38,946	0.968705	37,727
15	ACCUM PROV DECOMMISSIONING COSTS	(8)	5,075,650	0.957416	4,859,511
16	ASSET RETIREMENT OBLIGATION DECOMMISSIONING	(9)	(4,710,626)	0.968705	(4,563,209)
17	ASSET RETIREMENT OBLIGATION	(10)	28,559	0.968705	27,665
18	ENVIRONMENTAL COST RECOVERY	(11)	381,618	0.954383	364,210
19	FUEL AND CAPACITY COST RECOVERY	(12)	49,047	0.954501	46,815
20	CONSERVATION COST RECOVERY	(13)	22,490	1.000000	22,490
21	OTHER RATE CASE ADJUSTMENTS	(14)	(19)	1.000000	(19)
22	TOTAL ACCUMULATED DEPRECIATION & AMORTIZATION ADJUSTMENTS		885,666	0.897846	795,192
23					
24	CONSTRUCTION WORK IN PROGRESS ADJUSTMENTS				
25					
26	CWIP - PROJECTS EARNING AFUDC	(15)	(1,519,251)	0.931071	(1,414,530)
27	CWIP - CLAUSE PROJECTS	(16)	(72,831)	0.956320	(69,649)
28	TOTAL CONSTRUCTION WORK IN PROGRESS ADJUSTMENTS		(1,592,082)	0.932226	(1,484,180)
29					
30	WORKING CAPITAL ADJUSTMENTS				
31					
32	MARGIN CALL CASH COLLATERAL	(17)	902	0.967419	873
33	ACCOUNTS RECEIVABLE - ASSOC COMPANIES	(18)	(116,705)	0.988465	(115,358)
34	INTEREST & DIVIDENDS RECEIVABLE	(19)	(218)	0.967419	(211)
35	JOBGING ACCOUNTS	(20)	(29,764)	0.967419	(28,794)

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

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

Type of Data Shown:
 _ Projected Test Year Ended: __/__/__
 _ Prior Year Ended: __/__/__
 X Historical Test Year Ended: 12/31/20

Witness: Tara B. DuBose, Liz Fuentes

Line No.	(1) ADJUSTMENT TITLE	(2) REASON FOR ADJUSTMENT OR OMISSION (PROVIDE SUPPORTING SCHEDULE)	(3) ADJUSTMENT AMOUNT (\$000)	(4) JURISDICTIONAL FACTOR	(5) JURISDICTIONAL AMOUNT OF ADJUSTMENT (3) X (4) (\$000)
1	CLAUSE NET UNDERRECOVERIES	(21)	(40,251)	1.025236	(41,267)
2	POLE ATTACHMENTS RENTS RECEIVABLE	(22)	(26,929)	0.967419	(26,052)
3	PREPAYMENTS - INTEREST ON COMMERCIAL PAPER	(23)	(5,676)	0.965768	(5,482)
4	PREPAYMENTS - SWA	(24)	(41,672)	1.000000	(41,672)
5	STORM DEFICIENCY	(25)	7,314	1.000000	7,314
6	FUEL COST RECOVERY – GPIF	(26)	(5,539)	0.952970	(5,278)
7	ACCUM DEFERRED RETIREMENT BENEFITS	(27)	107	0.968705	103
8	ACCUM. PROV. - PROPERTY & STORM INSURANCE	(28)	80,641	1.000000	80,641
9	ACCUM. PROV. - RATE REFUNDS	(29)	3,450	0.000000	0
10	ASSET RETIREMENT OBLIGATION	(30)	5,015,360	0.968705	4,858,406
11	CEDAR BAY TRANSACTION	(31)	3,287	0.957662	3,148
12	GAIN ON SALE OF EMISSIONS ALLOWANCES	(32)	0	0.954383	0
13	JOBGING ACCOUNTS	(33)	24,936	0.967419	24,124
14	REGULATORY LIABILITY – SWA	(34)	11,879	1.000000	11,879
15	NUCLEAR COST RECOVERY	(35)	241,631	1.000000	241,631
16	FUEL COST RECOVERY – INCENTIVE MECHANISM	(36)	(8,129)	0.952970	(7,747)
17	TEMPORARY CASH INVESTMENTS	(37)	(188,009)	0.967419	(181,883)
18	NOTES PAYABLE - ASSOC COMPANIES	(38)	(34,615)	0.967419	(33,488)
19	ENVIRONMENTAL COST RECOVERY	(39)	(175,995)	0.954383	(167,966)
20	ICL TRANSACTION	(40)	(275,917)	0.957662	(264,235)
21	SJRPP TRANSACTION	(41)	(27,998)	0.957662	(26,813)
22	CEDAR BAY TRANSACTION	(42)	(408,556)	0.957662	(391,258)
23	TOTAL WORKING CAPITAL ADJUSTMENTS		4,003,534	0.971795	3,890,614
24					
25	TOTAL COMMISSION ADJUSTMENTS		1,076,364	0.996901	1,073,028
26					
27	NOTE: TOTALS MAY NOT ADD DUE TO ROUNDING				
28					
29					
30					
31					
32					
33					
34					
35					

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

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

Type of Data Shown:
 _ Projected Test Year Ended: __/__/__
 _ Prior Year Ended: __/__/__
 X Historical Test Year Ended: 12/31/20

Witness: Tara B. DuBose, Liz Fuentes

Line No.	(1) ADJUSTMENT TITLE	(2) REASON FOR ADJUSTMENT OR OMISSION (PROVIDE SUPPORTING SCHEDULE)	(3) ADJUSTMENT AMOUNT (\$000)	(4) JURISDICTIONAL FACTOR	(5) JURISDICTIONAL AMOUNT OF ADJUSTMENT (3) X (4) / (\$000)
1	(1) ASSET RETIREMENT OBLIGATION: TO REMOVE FROM PLANT IN SERVICE THE ASSET RETIREMENT OBLIGATIONS ASSOCIATED WITH THE RETIREMENT OF PLANT PER FPSC RULE 25-14.014 F.A.C.				
2					
3	(2) CAPITAL LEASES: TO REMOVE FROM PLANT IN SERVICE THE ASSET ASSOCIATED WITH CAPITAL LEASES. THE CORRESPONDING OBLIGATION IS REMOVED FROM CAPITAL STRUCTURE				
4					
5	(3) ENVIRONMENTAL COST RECOVERY: TO REMOVE FROM PLANT IN SERVICE THE INVESTMENT RELATED TO ENVIRONMENTAL COMPLIANCE CAPITAL EXPENDITURES WHICH ARE BEING RECOVERED THROUGH THE ENVIRONMENTAL COST RECOVERY CLAUSE				
6					
7					
8	(4) FUEL AND CAPACITY COST RECOVERY CLAUSE: TO REMOVE FROM PLANT IN SERVICE THE CAPITAL INVESTMENT ASSOCIATED WITH ITEMS THAT ARE BEING RECOVERED THROUGH THE FUEL AND CAPACITY COST RECOVERY CLAUSE				
9					
10					
11	(5) CONSERVATION COST RECOVERY: TO REMOVE FROM PLANT IN SERVICE THE INVESTMENT IN LOAD MANAGEMENT AND MONITORING EQUIPMENT WHICH IS BEING RECOVERED THROUGH THE ENERGY CONSERVATION COST RECOVERY CLAUSE				
12					
13					
14	(6) CAPITALIZED EXECUTIVE COMPENSATION: TO REMOVE FROM PLANT IN SERVICE THE AMOUNT RELATED TO CAPITALIZED EXECUTIVE INCENTIVE COMPENSATION CONSISTENT WITH ORDER NO. PSC-10-0153-FOF-EI, DOCKET NO. 080677-EI.				
15					
16					
17	(7) CAPITAL LEASES: TO REMOVE FROM ACCUMULATED DEPRECIATION AND AMORTIZATION THE RESERVE ASSOCIATED WITH CAPITAL LEASES. THE CORRESPONDING ASSET IS ALSO REMOVED FROM RATE BASE.				
18					
19					
20	(8) ACCUMULATED DECOMMISSIONING COSTS: TO REMOVE FROM ACCUMULATED DEPRECIATION AND AMORTIZATION THE RESERVE FOR FUTURE DECOMMISSIONING OF FPL'S NUCLEAR POWER PLANTS SINCE THE OFFSETTING FUND IS EXCLUDED FROM RATE BASE PER ORDER NO. 13537, DOCKET NO. 830465-EI.				
21					
22					
23	(9) ASSET RETIREMENT OBLIGATION DECOMMISSIONING: TO REMOVE FROM ACCUMULATED DEPRECIATION AND AMORTIZATION THE ASSET RETIREMENT OBLIGATION PORTION OF THE RESERVE FOR FUTURE DECOMMISSIONING OF FPL'S NUCLEAR POWER PLANTS PER FPSC RULE 25-14.014 F.A.C.				
24					
25					
26	(10) ASSET RETIREMENT OBLIGATION: TO REMOVE FROM ACCUMULATED DEPRECIATION AND AMORTIZATION THE ASSET RETIREMENT OBLIGATION ASSOCIATED WITH THE RETIREMENT OF ELECTRIC GENERATION PLANTS PER FPSC RULE 25-14.014 F.A.C.				
27					
28					
29	(11) ENVIRONMENTAL COST RECOVERY: TO REMOVE FROM ACCUMULATED DEPRECIATION AND AMORTIZATION THE RESERVE FOR ENVIRONMENTAL COMPLIANCE CAPITAL EXPENDITURES WHICH ARE BEING RECOVERED THROUGH THE ENVIRONMENTAL COST RECOVERY CLAUSE				
30					
31					
32	(12) FUEL AND CAPACITY COST RECOVERY: TO REMOVE FROM ACCUMULATED DEPRECIATION AND AMORTIZATION THE RESERVE ASSOCIATED WITH CAPITAL INVESTMENT THAT ARE BEING RECOVERED THROUGH THE FUEL AND CAPACITY COST RECOVERY CLAUSES.				
33					
34					
35					

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

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

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Witness: Tara B. DuBose, Liz Fuentes

Line No.	(1) ADJUSTMENT TITLE	(2) REASON FOR ADJUSTMENT OR OMISSION (PROVIDE SUPPORTING SCHEDULE)	(3) ADJUSTMENT AMOUNT (\$000)	(4) JURISDICTIONAL FACTOR	(5) JURISDICTIONAL AMOUNT OF ADJUSTMENT (3) X (4) / (\$000)
1	(13) CONSERVATION COST RECOVERY: TO REMOVE FROM ACCUMULATED DEPRECIATION AND AMORTIZATION THE RESERVE FOR LOAD MANAGEMENT AND MONITORING EQUIPMENT WHICH I				
2	BEING RECOVERED THROUGH THE ENERGY CONSERVATION COST RECOVERY CLAUSE				
3					
4	(14) OTHER RATE CASE ADJUSTMENTS: REFLECTS AN ADJUSTMENT TO ACCUMULATED PROVISION FOR DEPRECIATION RELATED TO THE RESERVE SURPLUS MECHANISMAUTHORIZED BY				
5	ORDER NO. PSC-16-0560-AS-EI, DOCKET NO. 160021-EI.				
6					
7	(15) CWIP - PROJECTS EARNING AFUDC: TO REMOVE FROM CONSTRUCTION WORK IN PROGRESS ALL AMOUNTS ELIGIBLE FOR AFUDC UNDER FPSC RULE 25-6.0141 F.A.C				
8					
9	(16) CWIP - CLAUSE PROJECTS: TO REMOVE FROM CONSTRUCTION WORK IN PROGRESS INVESTMENTS RECOVERED AND EARNING A RETURN THROUGH THE CAPACITY, ENVIRONMENTAL, ANI				
10	CONSERVATION COST RECOVERY CLAUSES.				
11					
12	(17) MARGIN CALL CASH COLLATERAL: TO EXCLUDE FROM WORKING CAPITAL ALL MARGIN CALL CASH COLLATERAL SINCE THESE FUNDS EARN AN INTEREST RETURN OUTSIDE OF RATE BASE				
13					
14	(18) ACCOUNTS RECEIVABLE - ASSOC COMPANIES: TO EXCLUDE FROM WORKING CAPITAL ALL ACCOUNTS RECEIVABLE RELATED TO FPL'S AFFILIATES				
15					
16	(19) INTEREST & DIVIDENDS RECEIVABLE: TO EXCLUDE FROM WORKING CAPITAL INTEREST AND DIVIDENDS RECEIVABLES				
17					
18	(20) JOBBING ACCOUNTS: TO EXCLUDE FROM WORKING CAPITAL ALL CURRENT AND ACCRUED ASSETS RELATED TO FPL JOBBING CONSTRUCTION ACCOUNTS PER ORDER NO. 13537, DOCKET NO. 830465-EI.				
19					
20	(21) CLAUSE NET UNDERRECOVERIES: TO EXCLUDE FROM WORKING CAPITAL NET OVER/UNDER RECOVERIES COSTS RELATED TO FPL'S COST RECOVERY CLAUSES PER ORDER NO. 13537, DOCKET NO. 830465-EI				
21					
22	(22) POLE ATTACHMENTS RENTS RECEIVABLE: TO EXCLUDE FROM WORKING CAPITAL THE ACCOUNTS RECEIVABLES BALANCE RELATED TO THE USE OF FPL POLES BY OTHERS PER ORDER NO. 13537				
23	DOCKET NO. 830465-EI.				
24					
25	(23) PREPAYMENTS - INTEREST ON COMMERCIAL PAPER: TO EXCLUDE FROM WORKING CAPITAL PREPAID INTEREST ON COMMERCIAL PAPER WHICH WAS DISALLOWED IN ORDER NO. 13537, DOCKET NO. 830465-EI.				
26					
27	(24) PREPAYMENTS - SWA: TO REMOVE FROM WORKING CAPITAL THE PREPAYMENT ASSOCIATED WITH THE SOLID WASTE AUTHORITY PURCHASE POWER CONTRACT RECOVERED				
28	PER ORDER NO. PSC-11-0293-FOF-EU, DOCKET NO. 110018-EU.				
29					
30	(25) STORM DEFICIENCY: TO INCLUDE IN WORKING CAPITAL THE DEFICIENCY IN THE STORM RESERVE RESULTING FROM INCREMENTAL STORM COSTS RELATED TO TROPICAL STORM ETA. ALL INCREMENTA				
31	AMOUNTS ASSOCIATED WITH THIS STORM WERE SUBSEQUENTLY REMOVED FROM THE STORM RESERVE AND CHARGED TO OPERATIONS AND MAINTENANCE EXPENSE IN DECEMBER 2020				
32					
33	(26) FUEL COST RECOVERY - GPIF: TO REMOVE FROM WORKING CAPITAL THE AMOUNT OF GENERATING PERFORMANCE INCENTIVE FACTOR TO BE COLLECTED FROM CUSTOMERS THROUGH FPL'S				
34	FUEL AND PURCHASED POWER COST RECOVERY CLAUSE.				
35					

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

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Witness: Tara B. DuBose, Liz Fuentes

Line No.	(1) ADJUSTMENT TITLE	(2) REASON FOR ADJUSTMENT OR OMISSION (PROVIDE SUPPORTING SCHEDULE)	(3) ADJUSTMENT AMOUNT (\$000)	(4) JURISDICTIONAL FACTOR	(5) JURISDICTIONAL AMOUNT OF ADJUSTMENT (3) X (4) (\$000)
1	(27) ACCUM DEFERRED RETIREMENT BENEFITS: TO EXCLUDE FROM WORKING CAPITAL A PORTION OF THE ACCRUED AMOUNT ASSOCIATED WITH DEFERRED EXECUTIVE COMPENSATION				
2	AND ASSOCIATED INTEREST SINCE THE OFFSETTING FUND IS EXCLUDED FROM RATE BASE.				
3					
4	(28) ACCUM. PROV. - PROPERTY & STORM INSURANCE: TO EXCLUDE FROM WORKING CAPITAL THE BALANCE IN THE PROPERTY INSURANCE - STORM DAMAGE RESERVE. THIS REPRESENTS A FUNDEC				
5	RESERVE PER ORDER NO. 11437, DOCKET NO. 820097-EU.				
6					
7	(29) ACCUM. PROV - RATE REFUNDS: TO EXCLUDE FROM WORKING CAPITAL THE ACCUMULATED PROVISION FOR RATE REFUND AND ASSOCIATED INTEREST PER ORDER NO. 11437, DOCKET NO. 820097-EU				
8					
9	(30) ASSET RETIREMENT OBLIGATION: TO REMOVE FROM WORKING CAPITAL LIABILITIES ASSOCIATED WITH THE ASSET RETIREMENT OBLIGATIONS OF ELECTRIC GENERATION PLANT				
10	PER FPSC RULE 25-14.014 F.A.C.				
11					
12	(31) CEDAR BAY TRANSACTION: TO REMOVE FROM WORKING CAPITAL THE LIABILITY RELATED TO THE CEDAR BAY TRANSACTION RECOVERED THROUGH THE CAPACITY COST RECOVERY CLAUSI				
13	PER ORDER NO. PSC-15-0401-AS-EI, DOCKET NO. 150075-EI.				
14					
15	(32) GAIN ON SALE OF EMISSIONS ALLOWANCES: TO EXCLUDE FROM WORKING CAPITAL AMOUNTS RELATED TO GAINS ON SALE OF EMISSIONS ALLOWANCES WHICH ARE RECOVERED				
16	THROUGH THE ENVIRONMENTAL COST RECOVERY CLAUSE.				
17					
18	(33) JOBBING ACCOUNTS: TO EXCLUDE FROM WORKING CAPITAL ALL CURRENT AND ACCRUED LIABILITIES RELATED TO FPL JOBBING CONSTRUCTION ACCOUNTS				
19	PER ORDER NO. 13537, DOCKET NO. 830465-EI.				
20					
21	(34) REGULATORY LIABILITY - SWA: TO REMOVE FROM WORKING CAPITAL THE LIABILITY ASSOCIATED WITH THE SOLID WASTE AUTHORITY PURCHASE POWER CONTRACT				
22	PER ORDER NO. PSC-11-0293-FOF-EU, DOCKET NO. 110018-EU.				
23					
24	(35) NUCLEAR COST RECOVERY: TO REMOVE FROM WORKING CAPITAL THE REGULATORY LIABILITY ASSOCIATED WITH THE NUCLEAR POWER COSTS RECOVERED UNDER THE NUCLEAR COST RECOVERY				
25	RULE 25-6.0423 F.A.C.				
26					
27	(36) FUEL COST RECOVERY - INCENTIVE MECHANISM: TO REMOVE FROM WORKING CAPITAL THE AMOUNT OF FPL'S INCENTIVE MECHANISM COLLECTED FROM CUSTOMERS				
28	THROUGH FPL'S FUEL AND PURCHASED POWER COST RECOVERY CLAUSE.				
29					
30	(37) TEMPORARY CASH INVESTMENTS: TO EXCLUDE FROM WORKING CAPITAL TEMPORARY INVESTMENTS OF CASH PER ORDER NO. 11437, DOCKET NO. 820097-EL				
31					
32	(38) NOTES PAYABLE - ASSOC COMPANIES: TO EXCLUDE FROM WORKING CAPITAL NOTES PAYABLE RELATED TO FPL'S AFFILIATES				
33					
34					
35					

FLORIDA PUBLIC SERVICE COMMISSION	EXPLANATION:	List and explain all proposed adjustments to the 13-month average Rate Base for the test year, the prior year and the most recent historical year. List the adjustments in the last case that are not proposed in the current case and the reasons for excluding them.	Type of Data Shown:
COMPANY: FLORIDA POWER & LIGHT COMPANY AND SUBSIDIARIES (PRE-CONSOLIDATION FPL)			_ Projected Test Year Ended: <u> </u> / <u> </u> / <u> </u> _ Prior Year Ended: <u> </u> / <u> </u> / <u> </u> X Historical Test Year Ended: 12/31/20
DOCKET NO.: 20210015-EI			Witness: Tara B. DuBose, Liz Fuentes

	(1)	(2)	(3)	(4)	(5)
Line No.	ADJUSTMENT TITLE	REASON FOR ADJUSTMENT OR OMISSION (PROVIDE SUPPORTING SCHEDULE)	ADJUSTMENT AMOUNT (\$000)	JURISDICTIONAL FACTOR	JURISDICTIONAL AMOUNT OF ADJUSTMENT (3) X (4) (\$000)
1	(39) ENVIRONMENTAL COST RECOVERY: TO EXCLUDE FROM WORKING CAPITAL THE FOLLOWING ITEMS RECOVERED THROUGH ECRC: (1) REGULATORY LIABILITY ASSOCIATED WITH THE TURKEY POINT COOLIN				
2	CANAL MONITORING PROGRAM, AND (2) REGULATORY ASSETS ASSOCIATED WITH THE CLAUSE PORTION OF UNRECOVERED BALANCES FOR THE EARLY RETIREMENT OF MARTIN UNITS 1 &				
3	AND LAUDERDALE UNITS 4 & 5 (ORDER NO. PSC-2019-0045-PAA-EI, DOCKET NO. 20180155-EI), AND SJRPP (ORDER NO. PSC-2017-0415-AS-EI, DOCKET NO. 20170123-EI).				
4					
5	(40) ICL TRANSACTION: TO REMOVE FROM WORKING CAPITAL THE ASSETS RELATED TO THE INDIANTOWN TRANSACTION RECOVERED THROUGH THE CAPACITY COST RECOVERY CLAUSE				
6	PER ORDER NO. PSC-16-0506-FOF-EI, DOCKET NO. 160154-EI.				
7					
8	(41) SJRPP TRANSACTION: TO REMOVE FROM WORKING CAPITAL ASSETS AND LIABILITIES RELATED TO THE ST JOHNS RIVER POWER PARK TRANSACTION RECOVERED THROUGH				
9	THE CAPACITY COST RECOVERY CLAUSE PER ORDER NO. PSC-2017-0415-AS-EI, DOCKET NO. 20170123-EI.				
10					
11	(42) CEDAR BAY TRANSACTION: TO REMOVE FROM WORKING CAPITAL THE ASSET RELATED TO THE CEDAR BAY TRANSACTION RECOVERED THROUGH THE				
12	CAPACITY COST RECOVERY CLAUSE PER ORDER NO. PSC-15-0401-AS-EI, DOCKET NO. 150075-EI				
13					
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FLORIDA PUBLIC SERVICE COMMISSION COMPANY: FLORIDA POWER & LIGHT COMPANY AND SUBSIDIARIES (PRE-CONSOLIDATION GULF)	EXPLANATION: List and explain all proposed adjustments to the 13-month average Rate Base for the test year, the prior year and the most recent historical year. List the adjustments in the last case that are not proposed in the current case and the reasons for excluding them.	Type of Data Shown: _ Projected Test Year Ended: <u> / / </u> _ Prior Year Ended: <u> / / </u> X Historical Test Year Ended: 12/31/20
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Line No.	ADJUSTMENT TITLE	REASON FOR ADJUSTMENT OR OMISSION (PROVIDE SUPPORTING SCHEDULE)	ADJUSTMENT AMOUNT (\$000)	JURISDICTIONAL FACTOR	JURISDICTIONAL AMOUNT OF ADJUSTMENT (3) X (4) (\$000)
1	COMMISSION ADJUSTMENTS				
2	PLANT IN SERVICE ADJUSTMENTS				
3					
4	ASSET RETIREMENT OBLIGATION	(1)	(72,097)	0.984107	(70,951)
5	CAPITAL LEASES	(2)	(213,977)	0.981871	(210,098)
6	ENVIRONMENTAL COST RECOVERY	(3)	(1,501,908)	0.996781	(1,497,074)
7	CONSERVATION COST RECOVERY	(4)	(17,625)	1.000000	(17,625)
8	TOTAL PLANT IN SERVICE ADJUSTMENTS		<u>(1,805,608)</u>	0.994540	<u>(1,795,749)</u>
9					
10	PLANT HELD FOR FUTURE USE ADJUSTMENTS				
11					
12	NORTH ESCAMBIA PROPERTY	(5)	(12,377)	0.972081	(12,031)
13	TOTAL PLANT HELD FOR FUTURE USE ADJUSTMENTS		<u>(12,377)</u>	0.972081	<u>(12,031)</u>
14					
15	ACCUMULATED DEPRECIATION & AMORTIZATION ADJUSTMENTS				
16					
17	CAPITAL LEASES	(6)	85,081	0.975243	82,975
18	ASSET RETIREMENT OBLIGATION	(7)	8,964	0.984107	8,822
19	ENVIRONMENTAL COST RECOVERY	(8)	298,873	0.996781	297,911
20	CONSERVATION COST RECOVERY	(9)	(5,535)	1.000000	(5,535)
21	TOTAL ACCUMULATED DEPRECIATION & AMORTIZATION ADJUSTMENTS		<u>387,383</u>	0.991712	<u>384,172</u>
22					
23	CONSTRUCTION WORK IN PROGRESS ADJUSTMENTS				
24					
25	CWIP - PROJECTS EARNING AFUDC	(10)	(674,002)	0.972700	(655,601)
26	CWIP - CLAUSE PROJECTS	(11)	(90,494)	0.996781	(90,203)
27	TOTAL CONSTRUCTION WORK IN PROGRESS ADJUSTMENTS		<u>(764,496)</u>	0.975550	<u>(745,805)</u>
28					
29	WORKING CAPITAL ADJUSTMENTS				
30					
31	ASSET RETIREMENT OBLIGATION	(12)	(71,614)	0.984107	(70,476)
32	ACCOUNTS RECEIVABLE - ASSOC COMPANIES	(13)	(8,675)	0.982685	(8,524)
33	INTEREST & DIVIDENDS RECEIVABLE	(14)	(18)	0.982684	(18)
34	JOBGING ACCOUNTS	(15)	(6,404)	0.982685	(6,293)
35					

FLORIDA PUBLIC SERVICE COMMISSION	EXPLANATION:	List and explain all proposed adjustments to the 13-month average Rate Base for the test year, the prior year and the most recent historical year. List the adjustments in the last case that are not proposed in the current case and the reasons for excluding them.	Type of Data Shown:
COMPANY: FLORIDA POWER & LIGHT COMPANY AND SUBSIDIARIES (PRE-CONSOLIDATION GULF)			_ Projected Test Year Ended: <u> </u> / <u> </u> / <u> </u> _ Prior Year Ended: <u> </u> / <u> </u> / <u> </u> X Historical Test Year Ended: 12/31/20
DOCKET NO.: 20210015-EI			Witness: Tara B. DuBose, Liz Fuentes

	(1)	(2)	(3)	(4)	(5)
Line No.	ADJUSTMENT TITLE	REASON FOR ADJUSTMENT OR OMISSION (PROVIDE SUPPORTING SCHEDULE)	ADJUSTMENT AMOUNT (\$000)	JURISDICTIONAL FACTOR	JURISDICTIONAL AMOUNT OF ADJUSTMENT (3) X (4) (\$000)
1	CLAUSE NET UNDERRECOVERIES	(16)	(2,636)	1.000000	(2,636)
2	POLE ATTACHMENTS RENTS RECEIVABLE	(17)	(873)	0.982684	(858)
3	PREPAYMENTS - INTEREST ON COMMERCIAL PAPER	(18)	(1,725)	0.983201	(1,696)
4	STORM DEFICIENCY RECOVERY	(19)	65,120	1.000000	65,120
5	FUEL COST RECOVERY - GPIF	(20)	(15)	1.001200	(15)
6	ACCUM DEFERRED RETIREMENT BENEFITS	(21)	11,404	0.982685	11,207
7	ACCUM. PROV. - PROPERTY & STORM INSURANCE	(22)	(239,658)	0.996746	(238,878)
8	ASSET RETIREMENT OBLIGATION	(23)	135,949	0.984107	133,788
9	GAIN ON SALE OF EMISSION ALLOWANCE	(24)	0	0.996781	0
10	JOBGING ACCOUNTS	(25)	102	1.000000	102
11	CONSERVATION COST RECOVERY	(26)	(646)	1.000000	(646)
12	TEMPORARY CASH INVESTMENTS	(27)	(47,354)	0.982685	(46,534)
13	ENVIRONMENTAL COST RECOVERY	(28)	(46,583)	0.996781	(46,434)
14	DEFERRED TRANSMISSION CREDIT	(29)	10,082	1.000000	10,082
15	SUPPLEMENTAL EXECUTIVE RETIREMENT PLAN	(30)	(2,388)	0.984104	(2,350)
16	EMPLOYEE AND RETIREE LOANS	(31)	(6)	0.982685	(6)
17	DERIVATIVES	(32)	(39)	0.982685	(38)
18	OPERATING LEASES	(33)	(54,351)	0.981871	(53,366)
19	TOTAL WORKING CAPITAL ADJUSTMENTS		(260,328)	0.992858	(258,469)
20					
21	TOTAL COMMISSION ADJUSTMENTS		(2,455,426)	0.988782	(2,427,882)
22					
23	NOTE: TOTALS MAY NOT ADD DUE TO ROUNDING				
24					
25					
26					
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FLORIDA PUBLIC SERVICE COMMISSION COMPANY: FLORIDA POWER & LIGHT COMPANY AND SUBSIDIARIES (PRE-CONSOLIDATION GULF)	EXPLANATION: List and explain all proposed adjustments to the 13-month average Rate Base for the test year, the prior year and the most recent historical year. List the adjustments in the last case that are not proposed in the current case and the reasons for excluding them.	Type of Data Shown: _ Projected Test Year Ended: <u> </u> / <u> </u> / <u> </u> _ Prior Year Ended: <u> </u> / <u> </u> / <u> </u> X Historical Test Year Ended: 12/31/20
DOCKET NO.: 20210015-EI		Witness: Tara B. DuBose, Liz Fuentes

Line No.	(1) ADJUSTMENT TITLE	(2) REASON FOR ADJUSTMENT OR OMISSION (PROVIDE SUPPORTING SCHEDULE)	(3) ADJUSTMENT AMOUNT (\$000)	(4) JURISDICTIONAL FACTOR	(5) JURISDICTIONAL AMOUNT OF ADJUSTMENT (3) X (4) (\$000)
1	(1) ASSET RETIREMENT OBLIGATION: TO REMOVE FROM PLANT IN SERVICE THE ASSET RETIREMENT OBLIGATIONS ASSOCIATED WITH THE RETIREMENT OF PLANT PER FPSC RULE 25-14.014 F.A.C.				
2					
3	(2) CAPITAL LEASES: TO REMOVE FROM PLANT IN SERVICE THE ASSET ASSOCIATED WITH CAPITAL LEASES. THE CORRESPONDING OBLIGATION IS REMOVED FROM CAPITAL STRUCTURE.				
4					
5	(3) ENVIRONMENTAL COST RECOVERY: TO REMOVE FROM PLANT IN SERVICE THE INVESTMENT RELATED TO ENVIRONMENTAL COMPLIANCE CAPITAL EXPENDITURES WHICH ARE BEING RECOVERED THROUGH THE ENVIRONMENTAL COST RECOVERY CLAUSE.				
6					
7					
8	(4) CONSERVATION COST RECOVERY: TO REMOVE FROM PLANT IN SERVICE THE INVESTMENT IN LOAD MANAGEMENT AND MONITORING EQUIPMENT WHICH IS BEING RECOVERED THROUGH THE ENERGY CONSERVATION COST RECOVERY CLAUSE.				
9					
10					
11	(5) NORTH ESCAMBIA PROPERTY: TO REMOVE FROM PLANT HELD FOR FUTURE USE THE COSTS RELATED TO THE NORTH ESCAMBIA PROPERTY PER ORDER NO. PSC-12-0179-FOF-EI.				
12					
13	(6) CAPITAL LEASES: TO REMOVE FROM ACCUMULATED DEPRECIATION AND AMORTIZATION THE RESERVE ASSOCIATED WITH CAPITAL LEASES. THE CORRESPONDING ASSET IS ALSO REMOVED FROM RATE BASE.				
14					
15					
16	(7) ASSET RETIREMENT OBLIGATION: TO REMOVE FROM ACCUMULATED DEPRECIATION AND AMORTIZATION THE ASSET RETIREMENT OBLIGATION ASSOCIATED WITH THE RETIREMENT OF ELECTRIC GENERATION PLANTS PER FPSC RULE 25-14.014 F.A.C.				
17					
18					
19	(8) ENVIRONMENTAL COST RECOVERY: TO REMOVE FROM ACCUMULATED DEPRECIATION AND AMORTIZATION THE RESERVE FOR ENVIRONMENTAL COMPLIANCE CAPITAL EXPENDITURES WHICH ARE BEING RECOVERED THROUGH THE ENVIRONMENTAL COST RECOVERY CLAUSE.				
20					
21					
22	(9) CONSERVATION COST RECOVERY: TO REMOVE FROM ACCUMULATED DEPRECIATION AND AMORTIZATION THE RESERVE FOR LOAD MANAGEMENT AND MONITORING EQUIPMENT WHICH IS BEING RECOVERED THROUGH THE ENERGY CONSERVATION COST RECOVERY CLAUSE.				
23					
24					
25	(10) CWIP - PROJECTS EARNING AFUDC: TO REMOVE FROM CONSTRUCTION WORK IN PROGRESS ALL AMOUNTS ELIGIBLE FOR AFUDC UNDER FPSC RULE 25-6.0141 F.A.C.				
26					
27	(11) CWIP - CLAUSE PROJECTS: TO REMOVE FROM CONSTRUCTION WORK IN PROGRESS CERTAIN INVESTMENTS RECOVERED AND EARNING A RETURN THROUGH THE ENVIRONMENTAL COST RECOVERY CLAUSE.				
28					
29					
30	(12) ASSET RETIREMENT OBLIGATION: TO REMOVE FROM WORKING CAPITAL THE REGULATORY ASSET ASSOCIATED WITH THE ASSET RETIREMENT OBLIGATIONS OF ELECTRIC GENERATION PLANTS PER FPSC RULE 25-14.014 F.A.C.				
31					
32					
33	(13) ACCOUNTS RECEIVABLE - ASSOC COMPANIES: TO EXCLUDE FROM WORKING CAPITAL ALL ACCOUNTS RECEIVABLE RELATED TO GULF'S AFFILIATES.				
34					
35	(14) INTEREST & DIVIDENDS RECEIVABLE: TO EXCLUDE FROM WORKING CAPITAL INTEREST AND DIVIDENDS RECEIVABLES.				

FLORIDA PUBLIC SERVICE COMMISSION COMPANY: FLORIDA POWER & LIGHT COMPANY AND SUBSIDIARIES (PRE-CONSOLIDATION GULF)	EXPLANATION: List and explain all proposed adjustments to the 13-month average Rate Base for the test year, the prior year and the most recent historical year. List the adjustments in the last case that are not proposed in the current case and the reasons for excluding them.	Type of Data Shown: _ Projected Test Year Ended: __/__/__ _ Prior Year Ended: __/__/__ X Historical Test Year Ended: 12/31/20
DOCKET NO.: 20210015-EI	Witness: Tara B. DuBose, Liz Fuentes	

	(1)	(2)	(3)	(4)	(5)
Line No.	ADJUSTMENT TITLE	REASON FOR ADJUSTMENT OR OMISSION (PROVIDE SUPPORTING SCHEDULE)	ADJUSTMENT AMOUNT (\$000)	JURISDICTIONAL FACTOR	JURISDICTIONAL AMOUNT OF ADJUSTMENT (3) X (4) (\$000)
1	(15) JOBBING ACCOUNTS: TO EXCLUDE FROM WORKING CAPITAL ALL CURRENT AND ACCRUED ASSETS RELATED TO GULF JOBBING CONSTRUCTION ACCOUNTS CONSISTENT WITH FPL'S TREATMENT				
2	PER ORDER NO. 13537, DOCKET NO. 830465-EI.				
3					
4	(16) CLAUSE NET UNDERRECOVERIES: TO EXCLUDE FROM WORKING CAPITAL NET OVER/UNDER RECOVERIES COSTS RELATED TO GULF'S COST RECOVERY CLAUSES CONSISTENT WITH FPL'S				
5	TREATMENT PER ORDER NO. 13537, DOCKET NO. 830465-EI.				
6					
7	(17) POLE ATTACHMENTS RENTS RECEIVABLE: TO EXCLUDE FROM WORKING CAPITAL THE ACCOUNTS RECEIVABLES BALANCE RELATED TO THE USE OF GULF POLES BY OTHERS CONSISTENT WITH				
8	FPL'S TREATMENT PER ORDER NO. 13537, DOCKET NO. 830465-EI.				
9					
10	(18) PREPAYMENTS - INTEREST ON COMMERCIAL PAPER: TO EXCLUDE FROM WORKING CAPITAL PREPAID INTEREST ON COMMERCIAL PAPER WHICH WAS DISALLOWED CONSISTENT WITH FPL'S				
11	TREATMENT PER ORDER NO. 13537, DOCKET NO. 830465-EI.				
12					
13	(19) STORM DEFICIENCY RECOVERY: TO INCLUDE IN WORKING CAPITAL INCREMENTAL STORM COSTS RELATED TO HURRICANE SALLY UNTIL RECOVERY BEGINS IN EARLY 2021.				
14					
15	(20) FUEL COST RECOVERY - GPIF: TO REMOVE FROM WORKING CAPITAL THE AMOUNT OF GENERATING PERFORMANCE INCENTIVE FACTOR TO BE COLLECTED FROM CUSTOMERS THROUGH GULF'S				
16	FUEL AND PURCHASED POWER COST RECOVERY CLAUSE.				
17					
18	(21) ACCUM DEFERRED RETIREMENT BENEFITS: TO EXCLUDE FROM WORKING CAPITAL A PORTION OF THE ACCRUED AMOUNT ASSOCIATED WITH DEFERRED EXECUTIVE COMPENSATION				
19	AND ASSOCIATED INTEREST SINCE THE OFFSETTING FUND IS EXCLUDED FROM RATE BASE.				
20					
21	(22) ACCUM. PROV. - PROPERTY & STORM INSURANCE: TO EXCLUDE FROM WORKING CAPITAL THE DEBIT BALANCE IN THE PROPERTY INSURANCE - STORM DAMAGE RESERVE. THIS AMOUNT IS				
22	BEING RECOVERED THROUGH THE HURRICANE MICHAEL STORM CHARGE.				
23					
24	(23) ASSET RETIREMENT OBLIGATION: TO REMOVE FROM WORKING CAPITAL LIABILITIES ASSOCIATED WITH THE ASSET RETIREMENT OBLIGATIONS OF ELECTRIC GENERATION PLANTS				
25	PER FPSC RULE 25-14.014 F.A.C.				
26					
27	(24) GAIN ON SALE OF EMISSIONS ALLOWANCES: TO EXCLUDE FROM WORKING CAPITAL AMOUNTS RELATED TO GAINS ON SALE OF EMISSIONS ALLOWANCES WHICH ARE RECOVERED THROUGH THE				
28	ENVIRONMENTAL COST RECOVERY CLAUSE.				
29					
30	(25) JOBBING ACCOUNTS: TO EXCLUDE FROM WORKING CAPITAL ALL CURRENT AND ACCRUED LIABILITIES RELATED TO GULF JOBBING CONSTRUCTION ACCOUNTS CONSISTENT WITH FPL'S				
31	TREATMENT PER ORDER NO. 13537, DOCKET NO. 830465-EI.				
32					
33	(26) CONSERVATION COST RECOVERY: TO EXCLUDE FROM WORKING CAPITAL INVENTORY RECOVERED THROUGH THE CONSERVATION COST RECOVERY CLAUSE.				
34					
35	(27) TEMPORARY CASH INVESTMENTS: TO EXCLUDE FROM WORKING CAPITAL TEMPORARY INVESTMENTS OF CASH CONSISTENT WITH FPL'S TREATMENT PER ORDER NO. 11437, DOCKET NO. 820097-EU.				

FLORIDA PUBLIC SERVICE COMMISSION COMPANY: FLORIDA POWER & LIGHT COMPANY AND SUBSIDIARIES (PRE-CONSOLIDATION GULF) DOCKET NO.: 20210015-EI	EXPLANATION: List and explain all proposed adjustments to the 13-month average Rate Base for the test year, the prior year and the most recent historical year. List the adjustments in the last case that are not proposed in the current case and the reasons for excluding them.	Type of Data Shown: _ Projected Test Year Ended: __/__/__ _ Prior Year Ended: __/__/__ X Historical Test Year Ended: 12/31/20 Witness: Tara B. DuBose, Liz Fuentes
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	(1)	(2)	(3)	(4)	(5)
Line No.	ADJUSTMENT TITLE	REASON FOR ADJUSTMENT OR OMISSION (PROVIDE SUPPORTING SCHEDULE)	ADJUSTMENT AMOUNT (\$000)	JURISDICTIONAL FACTOR	JURISDICTIONAL AMOUNT OF ADJUSTMENT (3) X (4) (\$000)
1	(28) ENVIRONMENTAL COST RECOVERY: TO EXCLUDE FROM WORKING CAPITAL THE FOLLOWING ITEMS RECOVERED THROUGH ECRC; (1) EMISSION ALLOWANCES, (2) REGULATORY ASSET RELATED TO THE RETIREMENT OF PLANT SMITH, AND (3) THE REGULATORY ASSETS RELATED TO PLANTS SMITH AND SCHOLZ ASH POND CLOSURE AND CRIST CLOSED ASH LANDFILL PROJECTS.				
2					
3					
4	(29) DEFERRED TRANSMISSION CREDIT: TO EXCLUDE FROM WORKING CAPITAL THE DEFERRED RETURN ON TRANSMISSION PROJECTS BEING RECOVERED OVER A 40 YEAR AMORTIZATION PERIOD PER ORDER PSC-17-0178-S-EI, DOCKET NO. 160186-EI.				
5					
6					
7	(30) SUPPLEMENTAL EXECUTIVE RETIREMENT PLAN: TO EXCLUDE FROM WORKING CAPITAL THE ASSET ASSOCIATED WITH THE SUPPLEMENTAL EXECUTIVE RETIREMENT PLAN INHERITED FROM GULF AT ACQUISITION.				
8					
9					
10	(31) EMPLOYEE AND RETIREE LOANS: TO EXCLUDE FROM WORKING CAPITAL ACCOUNTS RECEIVABLES RELATED TO EMPLOYEE AND RETIREE LOANS AS THERE IS NO DIRECT RELATIONSHIP BETWEEN THIS LIABILITY AND THE PROVISION OF ELECTRIC SERVICE.				
11					
12					
13	(32) DERIVATIVES: TO REMOVE ALL BALANCES ASSOCIATED WITH UNREALIZED GAINS ON FORWARD CONTRACTS.				
14					
15	(33) OPERATING LEASES: TO EXCLUDE FROM WORKING CAPITAL THE ASSET ASSOCIATED WITH OPERATING LEASES. THE CORRESPONDING OBLIGATION IS REMOVED FROM CAPITAL STRUCTURE.				
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FLORIDA PUBLIC SERVICE COMMISSION

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

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

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

DOCKET NO.: 20210015-EI

(\$000)

Witness: Scott R. Bores

Table with columns: Line No., ACCOUNT NO., ACCOUNT NAME, DECEMBER, JANUARY, FEBRUARY, MARCH, APRIL, MAY, JUNE, JULY, AUGUST, SEPTEMBER, OCTOBER, NOVEMBER, DECEMBER, 13 MONTH AVERAGE, REFERENCE. Rows include various liability categories like ACCUM PROVISION, ASSET RETIREMENT OBLIGATION, and CURRENT AND ACCRUED LIABILITIES.

NOTE: TOTALS MAY NOT ADD DUE TO ROUNDING

NOTE: THE BALANCE SHEET PRESENTED ON THIS MFR IS ON A TOTAL SYSTEM BASIS AND DOES NOT CONTAIN ANY COMMISSION OR COMPANY ADJUSTMENTS. HOWEVER, IN ORDER TO MAINTAIN A BALANCED CAPITAL STRUCTURE REFLECTING FPL'S PROPOSED EQUITY RATIO ON A JURISDICTIONAL ADJUSTED BASIS, THE FORECASTED AMOUNTS FOR CERTAIN LINE ITEMS ARE SLIGHTLY DIFFERENT BETWEEN THE "WITH" AND "WITHOUT" RSAM VERSIONS OF THIS MFR.

NOTE: FOR THE PURPOSE OF THIS MFR, A PRO FORMA CONSOLIDATION WAS PREPARED FOR THE MONTH OF DECEMBER 2021 BY COMBINING PRE-CONSOLIDATION FPL AND PRE-CONSOLIDATION GULF BALANCES FOR THAT MONTH IN ORDER TO CALCULATE 13-MONTH AVERAGE. THIS PROCESS IS RELATIVELY REPRESENTATIVE BECAUSE HYPOTHETICALLY CONSOLIDATING THE COMPANIES ONE MONTH EARLY WOULD CHANGE LITTLE ABOUT THE RATE BASE AND CAPITAL STRUCTURE COMPONENTS.

REFERENCE: RB=RATE BASE; WC=WORKING CAPITAL; CS=CAPITAL STRUCTURE; ORP=OTHER RETURN PROVIDED; NEU=NON-ELECTRIC UTILITY

FLORIDA PUBLIC SERVICE COMMISSION

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

Type of Data Shown: X Projected Test Year Ended: 12/31/22
_Prior Year Ended: _/ /_
_Historical Test Year Ended: _/ /_
Witness: Scott R. Bores

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

DOCKET NO.: 20210015-EI

(\$000)

Table with columns: Line No., ACCOUNT NO., ACCOUNT NAME, DECEMBER, JANUARY, FEBRUARY, MARCH, APRIL, MAY, JUNE, JULY, AUGUST, SEPTEMBER, OCTOBER, NOVEMBER, DECEMBER, 13 MONTH AVERAGE, REFERENCE. Rows include Utility Plant, Other Property and Investments, Current and Accrued Assets, and various receivables.

FLORIDA PUBLIC SERVICE COMMISSION

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

Type of Data Shown: X Projected Test Year Ended: 12/31/22
_Prior Year Ended: _/_/_
_Historical Test Year Ended: _/_/_
Witness: Scott R. Bores

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

DOCKET NO.: 20210015-EI

(\$000)

Table with columns: Line No., ACCOUNT NO., ACCOUNT NAME, DECEMBER, JANUARY, FEBRUARY, MARCH, APRIL, MAY, JUNE, JULY, AUGUST, SEPTEMBER, OCTOBER, NOVEMBER, DECEMBER, 13 MONTH AVERAGE, REFERENCE, NEU. Rows include various liability and credit items such as ACCUM PROVISION, ACCOUNTS PAYABLE, TAXES ACCRUED, etc.

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

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

Type of Data Shown:
 ___ Projected Test Year Ended ___/___/___
 X Prior Year Ended 12/31/21
 ___ Historical Test Year Ended ___/___/___

DOCKET NO.: 20210015-EI

Witness: Scott R. Bores

Line No.	Account No.	Account Name	(1) Mo/Yr	(2) Mo/Yr	(3) Mo/Yr	(4) Mo/Yr	(5) Mo/Yr	(6) Mo/Yr	(7) Mo/Yr	(8) Mo/Yr	(9) Mo/Yr	(10) Mo/Yr	(11) Mo/Yr	(12) Mo/Yr	(13) Mo/Yr	(14) Mo/Yr	(15) Mo/Yr	(16) Mo/Yr	13 MONTH AVERAGE	(17)
																				REFERENCE RB WC CS ORP NEU
1		NOTE: FPL AND GULF WERE NOT CONSOLIDATED IN THE YEAR(S) REPORTED IN THIS MFR. PLEASE SEE PRE-CONSOLIDATION FPL AND																		
2		PRE-CONSOLIDATION GULF PAGES FOR THE YEAR(S) REQUESTED.																		
3																				
4		<u>ASSETS AND OTHER DEBITS</u>																		
5		UTILITY PLANT:																		
6																				
7		OTHER PROPERTY AND INVESTMENTS:																		
8																				
9		CURRENT AND ACCRUED ASSETS:																		
10																				
11		DEFERRED DEBITS:																		
12																				
13		TOTAL ASSETS AND OTHER DEBITS																		
14																				
15																				
16		<u>LIABILITIES AND OTHER CREDITS</u>																		
17																				
18		PROPRIETARY CAPITAL:																		
19																				
20		LONG TERM DEBT:																		
21																				
22		OTHER NONCURRENT LIABILITIES:																		
23																				
24		CURRENT AND ACCRUED LIABILITIES:																		
25																				
26		DEFERRED CREDITS:																		
27																				
28		ACCUMULATED DEFERRED INCOME TAXES:																		
29																				
30		TOTAL LIABILITIES AND OTHER CREDITS																		
31																				

REFERENCE:

RB = Rate Base; WC = Working Capital; CS = Capital Structure; ORP = Other Return Provided; NEU = Non-Electric Utility

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

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

Type of Data Shown:
 _Projected Test Year Ended: __/__/____
 X Prior Year Ended: 12/31/21
 _Historical Test Year Ended: __/__/____

DOCKET NO.: 20210015-EI

(\$000)

Witness: Scott R. Bores

Line No.	ACCOUNT NO.	ACCOUNT NAME	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	13 MONTH AVERAGE	(17) REFERENCE
1		UTILITY PLANT															
2																	
3																	
4	101 & 106	ELECTRIC PLANT IN SERVICE	58,597,026	58,893,675	59,164,552	59,632,384	60,153,535	60,632,506	61,106,606	61,414,994	61,707,585	62,004,515	62,311,372	62,627,625	64,406,127	60,973,269	RB
5	102	ELECTRIC PLANT PURCHASED OR SOLD	0	0	0	0	0	0	0	0	0	0	0	0	0	0	RB
6	105	ELECTRIC PLANT HELD FOR FUTURE USE	418,745	419,104	419,494	414,830	384,811	376,357	367,457	367,649	367,801	367,922	368,017	368,092	347,918	383,707	RB
7	107	CONSTRUCTION WORK IN PROGRESS-ELECTRIC	4,054,968	4,144,071	4,307,353	4,321,787	4,324,398	4,318,350	4,399,680	4,582,593	4,724,835	4,914,631	5,085,117	5,180,063	3,879,969	4,479,832	RB
8	108 & 111	ACCUM PROV DEPR-ELEC UTILITY PLANT	(17,189,936)	(17,279,708)	(17,369,569)	(17,462,429)	(17,580,520)	(17,692,129)	(17,795,762)	(17,925,899)	(18,063,804)	(18,190,994)	(18,304,168)	(18,449,327)	(18,541,784)	(17,834,310)	RB
9	114	ELECTRIC PLANT ACQUISITION ADJUSTMENTS	218,023	218,023	218,023	218,023	218,023	218,023	218,023	218,023	218,023	218,023	218,023	218,023	218,023	218,023	RB
10	115	ACCUM PROV AMORT ELEC PLANT ACQ ADJUSTMNT	(84,747)	(85,193)	(85,638)	(86,084)	(86,530)	(86,975)	(87,421)	(87,867)	(88,312)	(88,758)	(89,204)	(89,650)	(90,095)	(87,421)	RB
11	120.1	NUC FUEL IN PROCESS	394,348	397,892	432,918	446,446	473,577	435,729	439,650	455,225	497,343	502,349	467,745	435,845	456,846	448,916	RB
12	120.2	NUC FUEL MAT & ASSEMBLIES	0	0	0	0	0	0	0	0	0	0	0	0	0	0	RB
13	120.3	NUC FUEL MAT & ASSEMBLIES-IN REACTOR	687,081	687,081	687,081	687,081	687,081	674,682	674,682	674,682	674,682	674,682	637,232	621,465	621,465	668,383	RB
14	120.4	SPENT NUCLEAR FUEL	63,798	63,798	63,798	63,798	63,798	67,386	67,386	67,386	67,386	67,386	140,302	144,132	144,132	83,422	RB
15	120.5	ACCUM PROV AMORT NUCLEAR FUEL ASSEMBLIES	(478,173)	(491,860)	(504,222)	(517,909)	(528,835)	(477,166)	(490,528)	(504,335)	(517,829)	(528,062)	(539,650)	(485,137)	(499,168)	(504,836)	RB
16		UTILITY PLANT	46,681,132	46,966,884	47,333,789	47,717,926	48,109,338	48,466,762	48,899,773	49,262,451	49,587,710	49,941,694	50,294,784	50,571,131	50,943,432	48,828,985	
17																	
18		OTHER PROPERTY AND INVESTMENTS															
19																	
20	121	NONUTILITY PROPERTY	109,707	109,048	108,466	107,862	107,244	106,584	106,000	105,400	104,780	104,157	103,539	102,957	102,721	106,036	NEU
21	122	ACCUM PROV FOR DEPREC-NONUTILITY PROPTY	(859)	(890)	(923)	(957)	(992)	(1,029)	(1,067)	(1,106)	(1,147)	(1,188)	(1,230)	(1,274)	(1,321)	(1,076)	NEU
22	123	INVESTMENT IN ASSOCIATED COMPANIES	596,685	600,155	603,624	607,093	610,563	614,032	617,502	620,971	624,440	627,910	631,379	634,849	638,318	617,502	NEU
23	128	OTHER SPECIAL FUNDS	4,995,702	5,011,361	5,027,071	5,043,131	5,058,942	5,074,803	5,090,715	5,106,678	5,122,692	5,138,757	5,154,874	5,171,042	5,187,262	5,091,002	ORP
24		OTHER PROPERTY AND INVESTMENTS	5,701,235	5,719,673	5,738,239	5,757,130	5,775,757	5,794,391	5,813,150	5,831,943	5,850,765	5,869,636	5,888,562	5,907,574	5,926,980	5,813,464	
25																	
26		CURRENT AND ACCRUED ASSETS															
27																	
28	131	CASH	104,319	100,709	97,100	93,490	89,880	86,271	82,661	79,051	75,442	71,832	68,223	64,613	62,498	82,776	RB
29	134	OTHER SPECIAL DEPOSITS	2,035	2,035	2,035	2,084	2,084	2,084	2,084	2,084	2,084	2,204	2,076	2,076	2,076	2,080	RB
30	135	WORKING FUNDS	100	125	128	115	106	110	110	107	105	107	121	121	102	112	RB
31	136	TEMPORARY CASH INVESTMENTS	0	0	0	0	0	0	0	0	0	0	0	0	0	0	RB
32	142	CUSTOMER ACCOUNTS RECEIVABLE	744,024	680,265	664,331	605,161	584,924	600,365	649,162	737,475	823,758	876,569	877,940	809,916	721,845	721,210	RB
33	143	OTHER ACCOUNTS RECEIVABLE	183,949	193,516	191,815	194,940	157,552	139,455	142,830	142,099	139,719	146,248	136,089	140,081	144,001	157,869	RB
34	143.9, 144.6, 146.7	ACCOUNTS RECEIVABLE - GAS RESERVES	44,308	44,368	44,152	44,231	43,980	43,984	43,940	43,993	43,983	43,551	43,599	43,571	43,678	43,949	NEU
35	144	ACCUM PROV UNCOLLECTIBLE ACCOUNTS	(33,584)	(24,867)	(19,775)	(15,192)	(11,623)	(9,508)	(9,554)	(10,195)	(11,096)	(11,689)	(11,002)	(9,667)	(9,033)	(14,368)	RB
36	145	NOTES RECEIVABLE FROM ASSOC COMPANIES	160,000	160,000	160,000	160,000	160,000	160,000	160,000	160,000	160,000	160,000	160,000	160,000	160,000	160,000	RB
37	146	ACCOUNT RECEIVABLE FROM ASSOC COMPANIES	42,938	42,938	42,938	42,938	42,938	42,938	42,938	42,938	42,938	42,938	45,242	45,242	45,242	43,647	RB
38	151	FUEL STOCK	174,942	174,337	174,173	173,644	173,327	172,499	171,251	169,194	166,266	165,325	162,492	159,559	156,461	168,728	RB
39	154	PLANT MATERIALS AND OPERATING SUPPLIES	546,855	541,552	544,042	549,890	538,736	544,876	553,568	553,507	544,291	535,202	518,932	511,212	514,245	538,224	RB
40	163	STORES EXPENSE UNDISTRIBUTED	645	3,092	(406)	(2,136)	(3,637)	(2,627)	(1,186)	53	1,945	1,302	2,826	2,435	658	228	RB
41	165	PREPAYMENTS	75,284	99,335	100,378	110,883	112,485	106,344	122,879	117,789	109,067	98,150	78,216	114,174	71,880	101,297	RB
42	171	INTEREST & DIVIDENDS RECEIVABLE	42	42	42	42	42	42	42	42	42	42	42	42	42	42	RB
43	172	RENTS RECEIVABLE	22,759	23,757	24,584	25,412	26,239	27,067	27,905	28,733	29,560	30,388	31,215	32,043	23,030	27,130	RB
44	173	ACCURED UTILITY REVENUES	274,204	265,437	237,647	257,835	270,923	310,369	331,309	333,359	336,344	302,100	294,205	260,884	267,889	287,885	RB
45	174	MISCELLANEOUS CURRENT AND ACCRUED ASSETS	23,022	27,830	27,853	23,017	27,954	27,907	23,058	27,823	34,394	36,193	28,484	30,205	23,482	27,786	RB

13 MONTH AVERAGE BALANCE SHEET - SYSTEM BASIS

FLORIDA PUBLIC SERVICE COMMISSION

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

Type of Data Shown:
_ Projected Test Year Ended: _/_/_
X Prior Year Ended: 12/31/21
_ Historical Test Year Ended: _/_/_

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

DOCKET NO.: 20210015-EI

Witness: Scott R. Bores

(\$000)

Table with columns: Line No, ACCOUNT NO., ACCOUNT NAME, DECEMBER, JANUARY, FEBRUARY, MARCH, APRIL, MAY, JUNE, JULY, AUGUST, SEPTEMBER, OCTOBER, NOVEMBER, DECEMBER, 13 MONTH AVERAGE, REFERENCE. Rows include categories like UTILITY PLANT, OTHER PROPERTY AND INVESTMENTS, CURRENT AND ACCRUED ASSETS.

13 MONTH AVERAGE BALANCE SHEET - SYSTEM BASIS

FLORIDA PUBLIC SERVICE COMMISSION

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

Type of Data Shown:
 _ Projected Test Year Ended: __/__/__
 X Prior Year Ended: 12/31/21
 _ Historical Test Year Ended: __/__/__

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

DOCKET NO.: 20210015-EI

Witness: Scott R. Bores

		(\$000)															REFERENCE		
Line No.	ACCOUNT NO.	ACCOUNT NAME	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)
			DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	13 MONTH AVERAGE			
1	173	ACCRUED UTILITY REVENUES	65,346	66,610	63,080	62,312	62,472	66,846	69,325	70,370	69,807	66,758	63,741	63,741	66,172	65,891		RB	
2	174	MISCELLANEOUS CURRENT AND ACCRUED ASSETS	11,855	11,867	11,871	11,871	12,004	12,010	673	702	1,703	2,492	12,084	12,363	12,092	8,737		RB	
3	175 & 176	DERIVATIVE ASSETS - NOT HEDGED	39	39	39	39	39	39	39	39	39	39	39	39	0	36		RB	
4		CURRENT AND ACCRUED ASSETS	382,352	382,071	374,256	368,106	369,911	378,334	385,727	394,794	392,396	361,605	353,862	337,581	333,451	370,342			
5		DEFERRED DEBITS																	
8	181	UNAMORTIZED DEBT EXPENSE	9,698	9,614	9,529	9,445	9,360	9,276	9,191	9,107	9,022	8,938	8,857	8,775	8,694	9,193		CS	
9	182.2	UNRECOVERED PLANT & REGULATORY COSTS	48,026	47,693	47,359	47,025	46,692	46,358	46,025	45,691	45,358	45,024	44,691	44,357	44,024	46,025		RB	
10	182.3 & 182.4	OTHER REGULATORY ASSETS	661,835	662,877	662,869	663,639	663,544	659,857	654,772	643,261	633,378	626,191	620,928	617,336	609,208	644,592		RB, CS	
11	183	PRELIM SURVEY & INVESTIGATION CHARGES	2,764	2,923	423	423	423	423	423	423	423	423	423	423	0	763		RB	
12	184	CLEARING ACCOUNTS	0	0	0	0	0	0	0	0	0	0	0	0	0	0		RB	
13	185	TEMPORARY FACILITIES	0	0	0	0	0	0	0	0	0	0	0	0	0	0		RB	
14	186	MISCELLANEOUS DEFERRED DEBITS	65,095	66,621	68,061	69,368	70,311	71,276	72,259	73,721	75,335	76,723	78,198	79,707	81,291	72,920		RB	
15	187	DEFERRED LOSSES DISPOSITION UTIL PLANT	0	0	0	0	0	0	0	0	0	0	0	0	0	0		RB	
16	188	RESEARCH, DEV & DEMONSTRAT EXPENDITURES	0	0	0	0	0	0	0	0	0	0	0	0	0	0		RB	
17	189	UNAMORT LOSS ON REACQUIRED DEBT	12,430	12,333	12,235	12,138	12,043	11,949	11,854	11,760	11,665	11,571	11,476	11,382	11,300	11,857		CS	
18	190.7	ACCUM DEF INC TAX DB - GAS RESERVES	0	0	0	0	0	0	0	0	0	0	0	0	0	0		NEU	
19	190	ACCUMULATED DEFERRED INCOME TAXES	208,245	207,533	207,969	208,711	209,738	209,437	207,048	203,485	200,005	200,804	202,499	204,311	245,759	208,888		CS	
20		DEFERRED DEBITS	1,008,093	1,009,593	1,008,445	1,010,749	1,012,111	1,008,576	1,001,573	987,448	975,186	969,674	967,072	966,292	1,000,276	994,237			
22		TOTAL ASSETS AND OTHER DEBITS	6,809,179	6,847,961	6,880,637	6,942,008	6,989,445	7,043,366	7,113,726	7,166,348	7,204,268	7,216,918	7,240,984	7,271,416	7,342,131	7,082,184			
24		PROPRIETARY CAPITAL																	
26	201	COMMON STOCK ISSUED	(678,060)	(678,060)	(678,060)	(678,060)	(678,060)	(678,060)	(678,060)	(678,060)	(678,060)	(678,060)	(678,060)	(678,060)	(678,060)	(678,060)		CS	
27	210	GAIN ON RESALE/CANCEL REACQ CAPIT STOCK	534	534	534	534	534	534	534	534	534	534	534	534	534	534		CS	
28	211	MISCELLANEOUS PAID IN CAPITAL	(1,862,416)	(1,952,916)	(1,952,916)	(1,952,916)	(1,952,916)	(1,952,916)	(1,952,916)	(1,952,916)	(1,952,916)	(1,952,916)	(2,012,916)	(2,012,916)	(2,012,916)	(1,964,416)		CS	
29	214	CAPITAL STOCK EXPENSE	0	0	0	0	0	0	0	0	0	0	0	0	0	0		CS	
30	216	UNAPPROPRIATED RETAINED EARNINGS	(254,972)	(277,029)	(293,533)	(308,814)	(324,073)	(345,339)	(373,333)	(401,769)	(430,987)	(456,183)	(474,644)	(490,813)	(511,848)	(380,257)		CS	
31		PROPRIETARY CAPITAL	(2,794,915)	(2,907,471)	(2,923,976)	(2,939,256)	(2,954,516)	(2,975,782)	(3,003,776)	(3,032,211)	(3,061,429)	(3,146,625)	(3,165,087)	(3,181,255)	(3,202,290)	(3,022,199)			
34		LONG TERM DEBT																	
35	221	BONDS	(458,955)	(658,955)	(658,955)	(658,955)	(658,955)	(658,955)	(658,955)	(658,955)	(658,955)	(708,955)	(708,955)	(708,955)	(708,955)	(658,955)		CS	
36	223	ADV ASSOC CO	0	0	0	0	0	0	0	0	0	0	0	0	0	0		CS	
37	224	OTHER LONG-TERM DEBT	(1,115,000)	(1,115,000)	(1,115,000)	(1,115,000)	(1,115,000)	(1,115,000)	(1,115,000)	(1,115,000)	(1,115,000)	(1,115,000)	(1,115,000)	(1,115,000)	(1,115,000)	(1,115,000)		CS	
38	225	UNAMOR PREMIUM ON LONG-TERM DEBT	0	0	0	0	0	0	0	0	0	0	0	0	0	0		CS	
39	226	UNAMOR DISCOUNT ON LONG-TERM DEBT-DEBIT	3,719	3,695	3,672	3,648	3,624	3,601	3,577	3,553	3,530	3,506	3,483	3,459	3,435	3,577		CS	
40		LONG TERM DEBT	(1,570,236)	(1,770,260)	(1,770,283)	(1,770,307)	(1,770,331)	(1,770,354)	(1,770,378)	(1,770,402)	(1,770,425)	(1,820,449)	(1,820,472)	(1,820,496)	(1,820,520)	(1,770,378)			
41		OTHER NONCURRENT LIABILITIES																	
44	227	OBLIGATIONS UNDER CAPITAL LEASES-NONCURR	(104,176)	(104,176)	(104,176)	(104,176)	(104,176)	(104,176)	(104,176)	(104,176)	(104,176)	(104,176)	(104,176)	(104,176)	(104,176)	(104,176)		CS	
45	228.1	ACCUM PROVISION - PROPERTY INSURANCE	(1,507)	(1,904)	(2,294)	(2,673)	(3,049)	(3,423)	(3,793)	(4,161)	(4,525)	(4,885)	(5,244)	(5,604)	(5,967)	(3,772)		RB	

13 MONTH AVERAGE BALANCE SHEET - SYSTEM BASIS

FLORIDA PUBLIC SERVICE COMMISSION

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

Type of Data Shown:
 _ Projected Test Year Ended: __/__/__
 X Prior Year Ended: 12/31/21
 _ Historical Test Year Ended: __/__/__

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

DOCKET NO.: 20210015-EI

Witness: Scott R. Bores

(\$000)																	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	
Line No	ACCOUNT NO.	ACCOUNT NAME	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	13 MONTH AVERAGE	REFERENCE
1	228.2	ACCUM PROVISION - INJURIES & DAMAGES	(3,728)	(3,600)	(3,600)	(3,600)	(3,600)	(3,600)	(3,600)	(3,600)	(3,600)	(3,600)	(3,600)	(3,600)	(3,600)	(3,610)	RB
2	228.3	ACCUM PROVISION - PENSION & DEFERRED BENEFITS	(17,197)	(16,619)	(15,934)	(15,213)	(14,635)	(14,057)	(13,479)	(13,319)	(13,364)	(13,410)	(13,455)	(13,387)	(13,472)	(14,426)	RB
3	228.4	ACCUM PROVISION - OPERATING RESERVES	0	0	0	0	0	0	0	0	0	0	0	0	0	0	RB
4	229	ACCUMULATED PROVISION FOR RATE REFUNDS	0	0	0	0	0	0	0	0	0	0	0	0	0	0	RB
5	230	ASSET RETIREMENT OBLIGATION - LIABILITY	(140,747)	(141,017)	(141,287)	(141,558)	(141,830)	(142,103)	(142,377)	(142,651)	(142,926)	(143,203)	(143,480)	(143,757)	(144,036)	(142,382)	RB
6	230.3	ASSET RETIREMENT OBLIGATION - LIABILITY - GAS RESERVES	0	0	0	0	0	0	0	0	0	0	0	0	0	0	NEU
7		OTHER NONCURRENT LIABILITIES	(267,356)	(267,316)	(267,291)	(267,220)	(267,291)	(267,360)	(267,425)	(267,908)	(268,592)	(269,274)	(269,954)	(270,525)	(271,251)	(268,366)	
8																	
9		CURRENT AND ACCRUED LIABILITIES															
10																	
11	231	NOTES PAYABLE	(374,414)	(158,274)	(195,498)	(253,883)	(336,102)	(375,168)	(385,182)	(398,204)	(393,505)	(250,708)	(265,985)	(273,454)	(288,350)	(303,748)	CS
12	232	ACCOUNTS PAYABLE	(78,460)	(73,397)	(62,761)	(68,052)	(53,364)	(57,873)	(67,853)	(66,641)	(62,918)	(63,699)	(52,260)	(61,829)	(56,102)	(63,478)	RB
13	232.8 & 234.7	ACCOUNTS PAYABLE - GAS RESERVES	0	0	0	0	0	0	0	0	0	0	0	0	0	0	NEU
14	233	NOTES PAYABLE TO ASSOCIATED COMPANIES	0	0	0	0	0	0	0	0	0	0	0	0	0	0	RB
15	234	ACCOUNTS PAYABLE TO ASSOCIATED COMPANIES	(21,834)	(21,834)	(21,834)	(21,834)	(21,834)	(21,834)	(21,834)	(21,834)	(21,834)	(21,834)	(21,834)	(21,834)	(21,834)	(21,834)	RB
16	235	CUSTOMER DEPOSITS	(34,448)	(35,604)	(36,759)	(37,814)	(38,870)	(39,925)	(40,980)	(42,036)	(43,091)	(44,146)	(45,202)	(46,257)	(47,312)	(40,957)	CS
17	236	TAXES ACCRUED	7,053	10,097	7,329	6,126	3,255	(1,544)	(7,413)	(12,614)	(17,427)	(24,393)	(28,686)	(7,908)	3,334	(4,830)	RB
18	236.9	TAXES ACCRUED - GAS RESERVES	0	0	0	0	0	0	0	0	0	0	0	0	0	0	NEU
19	237	INTEREST ACCRUED	(6,524)	(9,608)	(12,924)	(15,948)	(10,677)	(12,211)	(6,773)	(9,732)	(12,822)	(15,323)	(10,475)	(12,036)	(7,509)	(10,966)	RB
20	241	TAX COLLECTIONS PAYABLE	(8,647)	(4,784)	(4,531)	(4,421)	(4,774)	(4,048)	(5,549)	(6,872)	(6,391)	(6,119)	(5,935)	(4,753)	(8,820)	(5,819)	RB
21	242	MISC CURRENT AND ACCRUED LIABILITIES	(201,615)	(163,483)	(142,498)	(118,497)	(80,729)	(58,438)	(70,566)	(63,016)	(61,025)	(61,176)	(57,492)	(72,194)	(70,207)	(93,918)	RB
22	242.9	MISC CURRENT AND ACCRUED LIABILITIES - GAS RESERVES	0	0	0	0	0	0	0	0	0	0	0	0	0	0	NEU
23	243	OBLIGATIONS UNDER CAPITAL LEASES-CURRENT	(59,310)	(59,310)	(59,310)	(59,310)	(59,310)	(59,310)	(59,310)	(59,310)	(59,310)	(59,310)	(59,310)	(59,310)	(59,310)	(59,310)	CS
24	244	DERIVATIVE LIABILITY - NOT HEDGED	0	0	0	0	0	0	0	0	0	0	0	0	0	0	RB
25		CURRENT AND ACCRUED LIABILITIES	(778,199)	(516,197)	(528,786)	(573,634)	(602,406)	(630,352)	(665,460)	(680,259)	(678,324)	(546,709)	(547,179)	(559,575)	(556,111)	(604,861)	
26																	
27		DEFERRED CREDITS															
28																	
29	252	CUSTOMER ADVANCES FOR CONSTRUCTION	0	0	0	0	0	0	0	0	0	0	0	0	0	0	RB
30	253	OTHER DEFERRED CREDITS	(76,643)	(76,608)	(76,573)	(75,888)	(75,853)	(75,818)	(75,120)	(75,084)	(75,049)	(74,355)	(74,320)	(74,285)	(73,629)	(75,325)	RB
31	254	OTHER REGULATORY LIABILITIES	(379,680)	(363,198)	(362,243)	(358,943)	(357,323)	(357,524)	(361,241)	(367,350)	(374,223)	(379,947)	(380,751)	(378,000)	(375,946)	(368,952)	RB, CS
32	255	ACCUM DEFERRED INVESTMENT TAX CREDIT	(24,983)	(24,899)	(24,816)	(24,732)	(24,649)	(24,565)	(24,481)	(24,406)	(24,328)	(24,248)	(24,166)	(24,084)	(24,004)	(28,450)	CS
33	256	DEFERRED GAINS DISPOSITION UTILITY PLANT	(105)	(103)	(101)	(99)	(97)	(95)	(94)	(92)	(90)	(88)	(86)	(84)	(83)	(94)	RB
34	257	UNAMORT GAIN ON ACQUIRED DEBT	0	0	0	0	0	0	0	0	0	0	0	0	0	0	CS
35	281, 282, 283	ACCUM DEF INCOME TAX-ACCEL AMORT PROP	(917,063)	(921,909)	(926,569)	(931,927)	(936,980)	(941,516)	(945,751)	(948,637)	(951,808)	(955,223)	(958,968)	(963,112)	(966,808)	(943,559)	CS
36	282.2	ACCUM DEF INC TAX CR - GAS RESERVES	0	0	0	0	0	0	0	0	0	0	0	0	0	0	NEU
37		DEFERRED CREDITS	(1,398,474)	(1,386,717)	(1,390,301)	(1,391,590)	(1,394,902)	(1,399,518)	(1,406,687)	(1,415,569)	(1,425,498)	(1,433,862)	(1,438,292)	(1,439,565)	(1,491,960)	(1,416,379)	
38																	
39		TOTAL LIABILITIES AND OTHER CREDITS	(6,809,179)	(6,847,961)	(6,880,637)	(6,942,008)	(6,989,445)	(7,043,366)	(7,113,726)	(7,166,348)	(7,204,268)	(7,216,918)	(7,240,984)	(7,271,416)	(7,342,131)	(7,082,184)	
40																	
41		NOTE: TOTALS MAY NOT ADD DUE TO ROUNDING															
42																	
43		REFERENCE: RB=RATE BASE; WC=WORKING CAPITAL; CS=CAPITAL STRUCTURE; ORP=OTHER RETURN PROVIDED; NEU=NON-ELECTRIC UTILITY															
44																	
45																	

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

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

Type of Data Shown:
 ___ Projected Test Year Ended ___/___/___
 ___ Prior Year Ended ___/___/___
 X Historical Test Year Ended 12/31/20

DOCKET NO.: 20210015-EI

Witness: Liz Fuentes

Line No.	Account No.	Account Name	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)		
			Mo/Yr	Mo/Yr	Mo/Yr	Mo/Yr	Mo/Yr	Mo/Yr	Mo/Yr	Mo/Yr	Mo/Yr	Mo/Yr	Mo/Yr	Mo/Yr	Mo/Yr	Mo/Yr	Mo/Yr	Mo/Yr	Mo/Yr	Mo/Yr	REFERENCE
																			13 MONTH AVERAGE	ORP	NEU
1		NOTE: FPL AND GULF WERE NOT CONSOLIDATED IN THE YEAR(S) REPORTED IN THIS MFR. PLEASE SEE PRE-CONSOLIDATION FPL AND																			
2		PRE-CONSOLIDATION GULF PAGES FOR THE YEAR(S) REQUESTED.																			
3																					
4		<u>ASSETS AND OTHER DEBITS</u>																			
5																					
6		UTILITY PLANT:																			
7																					
8		OTHER PROPERTY AND INVESTMENTS:																			
9																					
10		CURRENT AND ACCRUED ASSETS:																			
11																					
12		DEFERRED DEBITS:																			
13																					
14		TOTAL ASSETS AND OTHER DEBITS																			
15																					
16																					
17		<u>LIABILITIES AND OTHER CREDITS</u>																			
18																					
19		PROPRIETARY CAPITAL:																			
20																					
21		LONG TERM DEBT:																			
22																					
23		OTHER NONCURRENT LIABILITIES:																			
24																					
25		CURRENT AND ACCRUED LIABILITIES:																			
26																					
27		DEFERRED CREDITS:																			
28																					
29		ACCUMULATED DEFERRED INCOME TAXES:																			
30																					
31		TOTAL LIABILITIES AND OTHER CREDITS																			

REFERENCE:
 structure; ORP = Other Return Provided; NEU = Non-Electric Utility

FLORIDA PUBLIC SERVICE COMMISSION

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

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Projected Test Year Ended: _/~/_
Prior Year Ended: _/~/_
Historical Test Year Ended: 12/31/20

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

DOCKET NO.: 20210015-EI

(\$000)

Witness: Liz Fuentes

Table with columns: Line No., ACCOUNT NO., ACCOUNT NAME, DECEMBER, JANUARY, FEBRUARY, MARCH, APRIL, MAY, JUNE, JULY, AUGUST, SEPTEMBER, OCTOBER, NOVEMBER, DECEMBER, 13 MONTH AVERAGE, REFERENCE. Rows include Utility Plant, Other Property and Investments, Current and Accrued Assets.

FLORIDA PUBLIC SERVICE COMMISSION

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

DOCKET NO.: 20210015-EI

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Witness: Liz Fuentes

Table with columns: Line No., ACCOUNT NO., ACCOUNT NAME, and months from DECEMBER to NOVEMBER, plus 13 MONTH AVERAGE and REFERENCE. Rows include DERIVATIVE ASSETS, DEFERRED DEBITS, UNAMORTIZED DEBT EXPENSE, MISCELLANEOUS DEFERRED DEBITS, PROPRIETARY CAPITAL, LONG TERM DEBT, and OTHER NONCURRENT LIABILITIES.

FLORIDA PUBLIC SERVICE COMMISSION

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

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DOCKET NO.: 20210015-EI

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Witness: Liz Fuentes

Table with columns: Line No., ACCOUNT NO., ACCOUNT NAME, DECEMBER, JANUARY, FEBRUARY, MARCH, APRIL, MAY, JUNE, JULY, AUGUST, SEPTEMBER, OCTOBER, NOVEMBER, DECEMBER, 13 MONTH AVERAGE, REFERENCE. Rows include ASSET RETIREMENT OBLIGATION, NOTES PAYABLE, TAXES ACCRUED, and various current and deferred liabilities.

FLORIDA PUBLIC SERVICE COMMISSION

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

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

DOCKET NO.: 20210015-EI

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Witness: Liz Fuentes

Line No.	(1) ACCOUNT NO.	(2) ACCOUNT NAME	(3) DECEMBER	(4) JANUARY	(5) FEBRUARY	(6) MARCH	(7) APRIL	(8) MAY	(9) JUNE	(10) JULY	(11) AUGUST	(12) SEPTEMBER	(13) OCTOBER	(14) NOVEMBER	(15) DECEMBER	(16) 13 MONTH AVERAGE	(17) REFERENCE
1		UTILITY PLANT															
2																	
3																	
4	101 & 106	ELECTRIC PLANT IN SERVICE	5,810,727	5,840,150	5,926,336	5,966,941	6,077,910	6,090,717	6,109,493	6,122,845	6,124,768	6,121,409	5,444,555	5,458,260	5,673,902	5,905,232	RB
5	102	ELECTRIC PLANT PURCHASED OR SOLD	0	0	0	0	0	0	0	0	0	0	0	0	0	0	RB
6	105	ELECTRIC PLANT HELD FOR FUTURE USE	14,110	14,110	14,110	14,110	14,110	14,110	14,110	14,110	14,110	13,945	13,945	13,741	13,741	14,028	RB
7	107	CONSTRUCTION WORK IN PROGRESS-ELECTRIC	765,206	793,103	746,957	743,452	713,823	723,563	746,002	997,264	1,042,327	1,071,412	1,105,707	1,149,203	1,020,292	893,716	RB
8	108 & 111	ACCUM PROV DEPR-ELEC UTILITY PLANT	(1,847,590)	(1,866,140)	(1,886,122)	(1,903,049)	(1,927,019)	(1,940,044)	(1,959,335)	(1,972,252)	(1,992,453)	(2,003,648)	(1,344,399)	(1,360,668)	(1,355,794)	(1,796,809)	RB
9	114	ELECTRIC PLANT ACQUISITION ADJUSTMENTS	499	478	456	435	414	393	371	350	329	308	286	265	244	371	RB
10	115	ACCUM PROV AMORT ELEC PLANT ACQ ADJUSTMN	0	0	0	0	0	0	0	0	0	0	0	0	0	0	RB
11	120.1	NUC FUEL IN PROCESS	0	0	0	0	0	0	0	0	0	0	0	0	0	0	RB
12	120.2	NUC FUEL MAT & ASSEMBLIES	0	0	0	0	0	0	0	0	0	0	0	0	0	0	RB
13	120.3	NUC FUEL MAT & ASSEMBLIES-IN REACTOR	0	0	0	0	0	0	0	0	0	0	0	0	0	0	RB
14	120.4	SPENT NUCLEAR FUEL	0	0	0	0	0	0	0	0	0	0	0	0	0	0	RB
15	120.5	ACCUM PROV AMORT NUCLEAR FUEL ASSEMBLIES	0	0	0	0	0	0	0	0	0	0	0	0	0	0	RB
16		UTILITY PLANT	4,742,951	4,781,701	4,801,737	4,821,889	4,879,238	4,888,738	4,910,641	5,162,317	5,189,082	5,203,425	5,220,094	5,260,801	5,352,385	5,016,538	
17																	
18		OTHER PROPERTY AND INVESTMENTS															
19																	
20	121	NONUTILITY PROPERTY	6,578	6,589	6,594	6,601	6,603	6,621	16,978	16,984	17,028	17,034	17,034	17,034	17,062	12,211	NEU
21	122	ACCUM PROV FOR DEPREC-NONUTILITY PROPTY	(4,765)	(4,780)	(4,795)	(4,810)	(4,824)	(4,839)	(4,484)	(4,499)	(4,516)	(4,532)	(4,548)	(4,563)	(4,579)	(4,656)	NEU
22	123	INVESTMENT IN ASSOCIATED COMPANIES	0	0	0	0	0	0	0	0	0	0	0	0	0	0	NEU
23	124	OTHER INVESTMENTS	0	0	0	0	0	0	0	0	0	0	0	0	0	0	ORP
24	128	OTHER SPECIAL FUNDS	13,425	13,444	13,451	13,460	13,514	13,306	13,632	13,807	14,044	14,257	11,626	11,594	12,015	13,198	ORP
25		OTHER PROPERTY AND INVESTMENTS	15,237	15,252	15,250	15,251	15,292	15,088	26,126	26,292	26,556	26,759	24,112	24,064	24,498	20,752	
26																	
27		CURRENT AND ACCRUED ASSETS															
28																	
29	131	CASH	64,490	62,952	65,116	63,913	59,936	58,399	107,131	87,331	97,990	85,524	71,535	79,540	64,211	74,467	RB
30	134	OTHER SPECIAL DEPOSITS	0	0	0	0	0	0	0	0	0	0	0	0	0	0	RB
31	135	WORKING FUNDS	0	0	0	0	0	0	0	0	0	0	0	0	0	0	RB
32	136	TEMPORARY CASH INVESTMENTS	4,350	250	400	310,300	225,400	7,000	0	600	3,400	29,100	22,200	12,600	0	47,354	RB
33	142	CUSTOMER ACCOUNTS RECEIVABLE	79,933	82,655	81,250	80,804	83,255	57,053	89,209	116,334	112,791	117,754	108,629	107,635	98,653	93,535	RB
34	143	OTHER ACCOUNTS RECEIVABLE	14,031	11,362	13,837	8,044	4,609	6,747	6,451	10,162	8,931	9,788	7,751	2,533	11,807	8,927	RB
35	143.9, 144.6, 146.7	ACCOUNTS RECEIVABLE - GAS RESERVES	0	0	0	0	0	0	0	0	0	0	0	0	0	0	NEU
36	144	ACCUM PROV UNCOLLECTIBLE ACCOUNTS	(962)	(1,133)	(1,312)	(2,730)	(3,842)	(6,043)	(7,689)	(8,657)	(10,741)	(12,721)	(15,196)	(14,717)	(14,601)	(7,719)	RB
37	145	NOTES RECEIVABLE FROM ASSOC COMPANIES	0	0	0	0	0	0	0	0	0	0	0	0	0	0	RB
38	146	ACCOUNT RECEIVABLE FROM ASSOC COMPANIES	1,900	4,879	1,931	766	9,920	343	3,071	398	1,080	20,796	20,540	21,996	25,149	8,675	RB
39	151	FUEL STOCK	59,198	67,918	64,757	62,007	63,048	59,850	56,261	46,660	43,618	42,554	46,415	40,465	32,415	52,705	RB
40	154	PLANT MATERIALS AND OPERATING SUPPLIES	61,206	65,688	65,536	68,281	68,735	80,154	80,425	80,895	81,487	78,656	81,434	82,590	83,710	75,292	RB
41	158.1	ALLOWANCE INVENTORY	6,344	6,306	6,305	6,305	6,286	6,286	6,286	6,300	6,300	6,300	6,296	6,296	6,292	6,300	RB
42	163	STORES EXPENSE UNDISTRIBUTED	(44)	187	207	250	363	1,172	1,933	1,263	1,424	1,491	1,413	1,328	2	845	RB
43	165	PREPAYMENTS	6,904	7,720	7,659	8,001	9,763	7,137	10,139	9,496	8,901	8,349	6,581	5,682	5,572	7,839	RB
44	171	INTEREST & DIVIDENDS RECEIVABLE	75	21	20	30	65	16	0	3	1	0	2	1	0	18	RB
45	172	RENTS RECEIVABLE	1,061	1,896	426	506	587	667	584	890	808	889	970	1,106	959	873	RB

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 AND SUBSIDIARIES (PRE-CONSOLIDATION GULF)

DOCKET NO.: 20210015-EI

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Witness: Liz Fuentes

Line No.	(1) ACCOUNT NO.	(2) ACCOUNT NAME	(3) DECEMBER	(4) JANUARY	(5) FEBRUARY	(6) MARCH	(7) APRIL	(8) MAY	(9) JUNE	(10) JULY	(11) AUGUST	(12) SEPTEMBER	(13) OCTOBER	(14) NOVEMBER	(15) DECEMBER	(16) 13 MONTH AVERAGE	(17) REFERENCE
1	173	ACCRUED UTILITY REVENUES	53,152	54,356	50,281	52,649	34,486	70,070	74,877	71,528	75,817	66,176	64,444	54,455	62,016	60,331	RB
2	174	MISCELLANEOUS CURRENT AND ACCRUED ASSETS	11,623	11,635	11,638	11,638	11,768	11,775	660	688	1,669	2,443	3,073	3,633	1,011	6,404	RB
3	175 & 176	DERIVATIVE ASSETS - NOT HEDGED	39	39	39	39	39	39	39	39	39	39	39	39	39	39	RB
4		CURRENT AND ACCRUED ASSETS	363,301	376,731	368,089	670,805	574,418	360,666	429,379	423,930	433,516	457,137	426,125	405,181	377,233	435,886	
5		DEFERRED DEBITS															
8	181	UNAMORTIZED DEBT EXPENSE	9,641	9,694	9,810	9,687	9,730	9,651	9,967	10,065	10,014	9,954	9,865	9,868	10,011	9,843	CS
9	182.2	UNRECOVERED PLANT & REGULATORY COSTS	52,028	51,695	51,361	51,028	50,694	50,361	50,027	49,694	49,360	49,027	48,693	48,360	48,026	50,027	RB
10	182.3 & 182.4	OTHER REGULATORY ASSETS	465,443	459,683	454,320	448,401	455,218	468,089	481,766	472,927	461,317	653,405	682,601	671,980	650,160	525,024	RB, CS
11	183	PRELIM SURVEY & INVESTIGATION CHARGES	3,602	3,228	3,473	3,598	4,151	4,193	4,307	2,008	2,086	2,164	2,694	1,005	1,184	2,900	RB
12	184	CLEARING ACCOUNTS	0	1	0	1	0	0	(0)	0	(1)	(1)	1	0	0	0	RB
13	185	TEMPORARY FACILITIES	0	0	0	0	0	0	0	0	0	0	0	0	0	0	RB
14	186	MISCELLANEOUS DEFERRED DEBITS	19,785	20,143	36,741	37,942	37,109	40,289	42,648	43,617	44,674	59,919	63,215	63,439	62,793	44,024	RB
15	187	DEFERRED LOSSES DISPOSITION UTIL PLANT	0	0	0	0	0	0	0	0	0	0	0	0	0	0	RB
16	188	RESEARCH, DEV & DEMONSTRAT EXPENDITURES	589	1,214	1,282	1,322	1,176	1,192	1,177	1,232	1,244	1,750	2,007	2,428	2,861	1,498	RB
17	189	UNAMORT LOSS ON REACQUIRED DEBT	13,965	13,866	13,768	13,669	13,571	13,473	13,374	13,276	13,177	13,079	12,980	12,882	12,783	13,374	CS
18	190.7	ACCUM DEF INC TAX DB - GAS RESERVES	0	0	0	0	0	0	0	0	0	0	0	0	0	0	NEU
19	190	ACCUMULATED DEFERRED INCOME TAXES	137,551	137,782	139,355	135,157	132,782	133,131	140,565	140,057	140,324	178,874	180,980	174,956	172,242	149,520	CS
20		DEFERRED DEBITS	702,605	697,306	710,111	700,805	704,430	720,378	743,832	732,876	722,196	968,171	1,003,037	984,918	960,061	796,210	
22		TOTAL ASSETS AND OTHER DEBITS	5,824,095	5,870,991	5,895,187	6,208,751	6,173,379	5,984,871	6,109,977	6,345,415	6,371,350	6,655,492	6,673,368	6,674,965	6,714,177	6,269,386	
24		PROPRIETARY CAPITAL															
26	201	COMMON STOCK ISSUED	(678,060)	(678,060)	(678,060)	(678,060)	(678,060)	(678,060)	(678,060)	(678,060)	(678,060)	(678,060)	(678,060)	(678,060)	(678,060)	(678,060)	CS
27	210	GAIN ON RESALE/CANCEL REACQ CAPIT STOCK	562	565	568	571	567	561	554	547	540	534	527	520	514	549	CS
28	211	MISCELLANEOUS PAID IN CAPITAL	(1,012,370)	(1,112,370)	(1,412,416)	(1,412,390)	(1,712,390)	(1,712,416)	(1,712,416)	(1,712,416)	(1,862,416)	(1,862,416)	(1,862,416)	(1,862,416)	(1,859,829)	(1,623,744)	CS
29	214	CAPITAL STOCK EXPENSE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	CS
30	216	UNAPPROPRIATED RETAINED EARNINGS	(25,664)	(37,485)	(51,496)	(64,700)	(76,520)	(94,268)	(119,289)	(152,452)	(183,784)	(210,069)	(227,353)	(244,944)	(263,070)	(134,700)	CS
31		PROPRIETARY CAPITAL	(1,715,532)	(1,827,349)	(2,141,404)	(2,154,579)	(2,466,403)	(2,484,184)	(2,509,211)	(2,542,381)	(2,723,720)	(2,750,011)	(2,767,302)	(2,784,900)	(2,800,446)	(2,435,955)	
33		LONG TERM DEBT															
35	221	BONDS	(408,955)	(408,955)	(408,955)	(408,955)	(233,955)	(233,955)	(283,955)	(458,955)	(458,955)	(458,955)	(458,955)	(458,955)	(458,955)	(395,493)	CS
36	224	OTHER LONG-TERM DEBT	(1,290,000)	(1,290,000)	(1,290,000)	(1,290,000)	(1,290,000)	(1,290,000)	(1,290,000)	(1,115,000)	(1,115,000)	(1,115,000)	(1,115,000)	(1,115,000)	(1,115,000)	(1,209,231)	CS
37	225	UNAMOR PREMIUM ON LONG-TERM DEBT	0	0	0	0	0	0	0	0	0	0	0	0	0	0	CS
38	226	UNAMOR DISCOUNT ON LONG-TERM DEBT-DEBIT	3,980	3,953	3,927	3,899	3,877	3,859	3,842	3,825	3,807	3,790	3,772	3,754	3,737	3,848	CS
39		LONG TERM DEBT	(1,694,975)	(1,695,002)	(1,695,028)	(1,695,056)	(1,520,078)	(1,520,096)	(1,570,113)	(1,570,130)	(1,570,148)	(1,570,165)	(1,570,183)	(1,570,201)	(1,570,218)	(1,600,876)	
41		OTHER NONCURRENT LIABILITIES															
43	227	OBLIGATIONS UNDER CAPITAL LEASES-NONCURR	(147,713)	(142,812)	(137,896)	(132,967)	(128,023)	(123,066)	(118,094)	(113,109)	(108,119)	(104,176)	(98,889)	(93,722)	(88,358)	(118,226)	CS
44	228.1	ACCUM PROVISION - PROPERTY INSURANCE	(376)	(655)	(929)	(1,208)	(1,490)	(1,767)	935	684	82	(345)	(5,527)	(927)	(1,220)	(980)	RB
45	228.2	ACCUM PROVISION - INJURIES & DAMAGES	(3,476)	(3,554)	(3,677)	(3,716)	(3,733)	(3,355)	(3,474)	(3,590)	(3,581)	(3,665)	(3,762)	(3,845)	(3,922)	(3,642)	RB

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(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	
Line No.	ACCOUNT NO.	ACCOUNT NAME	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	13 MONTH AVERAGE	REFERENCE
1	228.3	ACCUM PROVISION - PENSION & DEFERRED BENEFITS	(6,158)	(5,649)	(20,735)	(19,343)	(17,944)	(16,851)	(18,265)	(17,725)	(17,072)	(16,505)	(15,947)	(15,237)	(14,957)	(15,568)	RB
2	228.4	ACCUM PROVISION - OPERATING RESERVES	0	0	0	0	0	0	0	0	0	0	0	0	0	0	RB
3	229	ACCUMULATED PROVISION FOR RATE REFUNDS	0	0	0	0	0	0	0	0	0	0	0	0	0	0	RB
4	230	ASSET RETIREMENT OBLIGATION - LIABILITY	(141,801)	(135,457)	(135,710)	(133,919)	(134,208)	(134,499)	(142,004)	(141,837)	(141,800)	(139,944)	(142,554)	(142,820)	(132,085)	(138,357)	RB
5	230.3	ASSET RETIREMENT OBLIGATION - LIABILITY - GAS RESERVES	0	0	0	0	0	0	0	0	0	0	0	0	0	0	NEU
6		OTHER NONCURRENT LIABILITIES	(299,524)	(288,126)	(298,947)	(291,151)	(285,397)	(279,537)	(280,903)	(275,576)	(270,489)	(264,635)	(266,678)	(256,551)	(240,543)	(276,774)	
7		CURRENT AND ACCRUED LIABILITIES															
8																	
9																	
10	231	NOTES PAYABLE	(392,000)	(515,150)	(240,000)	(563,000)	(370,000)	(200,000)	(212,000)	(340,000)	(210,000)	(200,000)	(200,000)	(200,000)	(225,000)	(297,473)	CS
11	232	ACCOUNTS PAYABLE	(269,541)	(118,227)	(90,838)	(93,165)	(133,658)	(88,105)	(84,800)	(137,446)	(98,573)	(92,775)	(87,346)	(121,640)	(142,791)	(119,916)	RB
12	232.8 & 234.7	ACCOUNTS PAYABLE - GAS RESERVES	0	0	0	0	0	0	0	0	0	0	0	0	0	0	NEU
13	233	NOTES PAYABLE TO ASSOCIATED COMPANIES	0	0	0	0	0	0	0	0	0	0	0	0	0	0	RB
14	234	ACCOUNTS PAYABLE TO ASSOCIATED COMPANIES	(25,443)	(11,248)	(13,098)	(16,442)	(20,667)	(23,756)	(31,788)	(41,791)	(38,722)	(42,916)	(19,974)	(17,871)	(20,490)	(24,939)	RB
15	235	CUSTOMER DEPOSITS	(34,273)	(34,396)	(34,543)	(34,922)	(35,231)	(35,626)	(36,036)	(36,389)	(36,862)	(37,141)	(37,481)	(37,772)	(37,469)	(36,011)	CS
16	236	TAXES ACCRUED	(20,781)	(20,057)	(25,535)	(23,050)	3,215	1,563	(14,015)	(28,068)	(39,952)	(1,653)	1,983	27,381	11,796	(9,783)	RB
17	236.9	TAXES ACCRUED - GAS RESERVES	0	0	0	0	0	0	0	0	0	0	0	0	0	0	NEU
18	237	INTEREST ACCRUED	(8,630)	(12,207)	(15,508)	(19,698)	(9,973)	(11,446)	(6,294)	(9,245)	(12,185)	(14,743)	(9,349)	(5,600)	(5,740)	(10,817)	RB
19	241	TAX COLLECTIONS PAYABLE	(8,478)	(4,690)	(4,442)	(4,334)	(4,681)	(3,969)	(5,440)	(6,737)	(6,266)	(5,999)	(5,529)	(5,327)	(5,572)	(5,497)	RB
20	242	MISC CURRENT AND ACCRUED LIABILITIES	(65,878)	(56,226)	(48,048)	(34,676)	(35,348)	(42,587)	(37,379)	(34,640)	(36,887)	(252,413)	(272,546)	(257,922)	(240,449)	(108,846)	RB
21	242.9	MISC CURRENT AND ACCRUED LIABILITIES - GAS RESERVES	0	0	0	0	0	0	0	0	0	0	0	0	0	0	NEU
22	243	OBLIGATIONS UNDER CAPITAL LEASES-CURRENT	(57,845)	(58,006)	(58,170)	(58,334)	(58,499)	(58,664)	(58,829)	(58,995)	(59,152)	(59,310)	(59,651)	(59,810)	(60,698)	(58,920)	CS
23	244	DERIVATIVE LIABILITY - NOT HEDGED	(1,387)	(1,129)	(578)	0	0	0	0	0	0	0	0	0	0	(238)	RB
24		CURRENT AND ACCRUED LIABILITIES	(884,256)	(831,338)	(530,759)	(847,621)	(664,842)	(462,590)	(486,582)	(693,312)	(538,598)	(706,950)	(689,893)	(678,559)	(726,413)	(672,439)	
25																	
26		DEFERRED CREDITS															
27																	
28	252	CUSTOMER ADVANCES FOR CONSTRUCTION	0	0	0	0	0	0	0	0	0	0	0	0	0	0	RB
29	253	OTHER DEFERRED CREDITS	(82,092)	(82,075)	(82,279)	(79,474)	(79,747)	(80,108)	(80,645)	(79,587)	(80,196)	(79,250)	(78,770)	(78,806)	(75,767)	(79,907)	RB
30	254	OTHER REGULATORY LIABILITIES	(384,145)	(383,797)	(380,266)	(371,277)	(358,822)	(356,018)	(375,911)	(379,730)	(383,038)	(381,060)	(384,254)	(382,577)	(375,704)	(376,662)	RB, CS
31	255	ACCUM DEFERRED INVESTMENT TAX CREDIT	(683)	(659)	(636)	(612)	(25,551)	(25,458)	(25,365)	(25,272)	(25,179)	(25,086)	(24,993)	(25,045)	(24,970)	(17,654)	CS
32	256	DEFERRED GAINS DISPOSITION UTILITY PLANT	(2)	(2)	(2)	(2)	(2)	(2)	(1)	(1)	(83)	(106)	(118)	(180)	(135)	(49)	RB
33	257	UNAMORT GAIN ON REACQUIRED DEBT	0	0	0	0	0	0	0	0	0	0	0	0	0	0	CS
34	281, 282, 283	ACCUM DEF INCOME TAX-ACCEL AMORT PROP	(762,886)	(762,642)	(765,867)	(768,978)	(772,537)	(776,879)	(781,246)	(779,426)	(779,900)	(878,230)	(891,178)	(898,146)	(899,982)	(809,069)	CS
35	282.2	ACCUM DEF INC TAX CR - GAS RESERVES	0	0	0	0	0	0	0	0	0	0	0	0	0	0	NEU
36		DEFERRED CREDITS	(1,229,808)	(1,229,176)	(1,229,049)	(1,220,343)	(1,236,659)	(1,238,464)	(1,263,169)	(1,264,016)	(1,268,396)	(1,363,732)	(1,379,313)	(1,384,753)	(1,376,557)	(1,283,341)	
37																	
38		TOTAL LIABILITIES AND OTHER CREDITS	(5,824,095)	(5,870,991)	(5,895,187)	(6,208,751)	(6,173,379)	(5,984,871)	(6,109,977)	(6,345,415)	(6,371,350)	(6,655,492)	(6,673,368)	(6,674,965)	(6,714,177)	(6,269,386)	
39																	
40		NOTE: TOTALS MAY NOT ADD DUE TO ROUNDING															
41																	
42		REFERENCE: RB=RATE BASE; WC=WORKING CAPITAL; CS=CAPITAL STRUCTURE; ORP=OTHER RETURN PROVIDED; NEU=NON-ELECTRIC UTILITY															
43																	
44																	
45																	

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

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

Type of Data Shown:
 Projected Test Year Ended ___/___/___
 Prior Year Ended ___/___/___
 Historical Test Year Ended 12/31/20

DOCKET NO.: 20210015-EI

Witness: Liz Fuentes

Line No.	Account No.	Account Name	Year	Year
1		NOTE: FPL AND GULF WERE NOT CONSOLIDATED IN THE YEAR(S) REPORTED IN THIS MFR. PLEASE SEE PRE-CONSOLIDATION FPL AND PRE-CONSOLIDATION GULF PAGES FOR THE YEAR(S) REQUESTED.		
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FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: FLORIDA POWER & LIGHT COMPANY
 AND SUBSIDIARIES (PRE-CONSOLIDATON FPL)

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Witness: Liz Fuentes

Line No.	(1) ACCOUNT NO.	(2) ACCOUNT NAME	(3)	(4)
			2019	2020
1				
2		UTILITY PLANT		
3				
4	101 & 106	ELECTRIC PLANT IN SERVICE	51,736,065	55,842,047
5	102	ELECTRIC PLANT PURCHASED OR SOLD	55,664	21
6	105	ELECTRIC PLANT HELD FOR FUTURE USE	427,554	492,237
7	107	CONSTRUCTION WORK IN PROGRESS-ELECTRIC	3,076,861	3,894,085
8	108 & 111	ACCUM PROV DEPR-ELEC UTILITY PLANT	(15,617,678)	(16,606,382)
9	114	ELECTRIC PLANT ACQUISITION ADJUSTMENTS	183,980	218,023
10	115	ACCUM PROV AMORT ELEC PLANT ACQ ADJUSTMN	(76,733)	(82,073)
11	120.1	NUC FUEL IN PROCESS	339,901	366,693
12	120.3	NUC FUEL MAT & ASSEMBLIES-IN REACTOR	729,494	694,411
13	120.4	SPENT NUCLEAR FUEL	96,980	97,882
14	120.5	ACCUM PROV AMORT NUCLEAR FUEL ASSEMBLIES	(556,463)	(523,593)
15		UTILITY PLANT	<u>40,395,624</u>	<u>44,393,349</u>
16				
17		OTHER PROPERTY AND INVESTMENTS		
18				
19	121	NONUTILITY PROPERTY	123,616	113,709
20	122	ACCUM PROV FOR DEPREC-NONUTILITY PROPTY	(407)	(707)
21	123	INVESTMENT IN ASSOCIATED COMPANIES	366,129	626,718
22	128	OTHER SPECIAL FUNDS	<u>4,436,814</u>	<u>4,727,433</u>
23		OTHER PROPERTY AND INVESTMENTS	<u>4,926,151</u>	<u>5,467,152</u>
24				
25		CURRENT AND ACCRUED ASSETS		
26				
27	131	CASH	175,525	148,471
28	134	OTHER SPECIAL DEPOSITS	1,978	2,069
29	135	WORKING FUNDS	147	103
30	136	TEMPORARY CASH INVESTMENTS	1,106	188,009
31	142	CUSTOMER ACCOUNTS RECEIVABLE	674,723	693,972
32	143	OTHER ACCOUNTS RECEIVABLE	147,704	166,997
33	143.9, 144.6, 146.7	ACCOUNTS RECEIVABLE - GAS RESERVES	35,822	41,763
34	144	ACCUM PROV UNCOLLECTIBLE ACCOUNTS	(5,222)	(22,692)
35	145	NOTES RECEIVABLE FROM ASSOC COMPANIES	0	75,385

FLORIDA PUBLIC SERVICE COMMISSION

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COMPANY: FLORIDA POWER & LIGHT COMPANY
AND SUBSIDIARIES (PRE-CONSOLIDATON FPL)

DOCKET NO.: 20210015-EI

(\$000)

Witness: Liz Fuentes

	(1)	(2)	(3)	(4)
Line No.	ACCOUNT NO.	ACCOUNT NAME	2019	2020
1	146	ACCOUNT RECEIVABLE FROM ASSOC COMPANIES	35,586	41,320
2	151	FUEL STOCK	207,163	194,208
3	154	PLANT MATERIALS AND OPERATING SUPPLIES	506,727	561,226
4	163	STORES EXPENSE UNDISTRIBUTED	1,522	(97)
5	165	PREPAYMENTS	115,039	109,626
6	171	INTEREST & DIVIDENDS RECEIVABLE	657	218
7	172	RENTS RECEIVABLE	26,392	29,594
8	173	ACCRUED UTILITY REVENUES	456,754	435,337
9	174	MISCELLANEOUS CURRENT AND ACCRUED ASSETS	30,941	29,764
10	175 & 176	DERIVATIVE ASSETS - NOT HEDGED	4,408	2,253
11		CURRENT AND ACCRUED ASSETS	<u>2,416,972</u>	<u>2,697,526</u>
12				
13		DEFERRED DEBITS		
14				
15	181	UNAMORTIZED DEBT EXPENSE	107,464	123,057
16	182.2	UNRECOVERED PLANT & REGULATORY COSTS	177,997	178,097
17	182.3 & 182.4	OTHER REGULATORY ASSETS	4,490,481	3,922,954
18	183	PRELIM SURVEY & INVESTIGATION CHARGES	52,754	31,895
19	184	CLEARING ACCOUNTS	(22)	(2)
20	185	TEMPORARY FACILITIES	0	(72)
21	186	MISCELLANEOUS DEFERRED DEBITS	1,690,266	1,853,462
22	187	DEFERRED LOSSES DISPOSITION UTIL PLANT	96	30
23	189	UNAMORT LOSS ON REACQUIRED DEBT	84,358	78,457
24	190.7	ACCUM DEF INC TAX DB - GAS RESERVES	2,818	2,642
25	190	ACCUMULATED DEFERRED INCOME TAXES	1,889,278	1,844,087
26		DEFERRED DEBITS	<u>8,495,488</u>	<u>8,034,608</u>
27				
28		TOTAL ASSETS AND OTHER DEBITS	<u>56,234,236</u>	<u>60,592,636</u>
29				
30		PROPRIETARY CAPITAL		
31				
32	201	COMMON STOCK ISSUED	(1,373,069)	(1,373,069)
33	211	MISCELLANEOUS PAID IN CAPITAL	(10,237,843)	(12,075,241)
34	214	CAPITAL STOCK EXPENSE	3,741	3,741
35	216	UNAPPROPRIATED RETAINED EARNINGS	(9,295,118)	(10,053,570)

FLORIDA PUBLIC SERVICE COMMISSION
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DOCKET NO.: 20210015-EI

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Witness: Liz Fuentes

Line No.	ACCOUNT NO.	ACCOUNT NAME	(1)	(2)	(3)	(4)
			2019	2020	2019	2020
1		PROPRIETARY CAPITAL			(20,902,288)	(23,498,138)
2						
3		LONG TERM DEBT				
4						
5	221	BONDS			(12,451,880)	(13,912,905)
6	224	OTHER LONG-TERM DEBT			(841,697)	(1,387,871)
7	225	UNAMOR PREMIUM ON LONG-TERM DEBT			(3,816)	(689)
8	226	UNAMOR DISCOUNT ON LONG-TERM DEBT-DEBIT			41,118	43,615
9		LONG TERM DEBT			<u>(13,256,276)</u>	<u>(15,257,849)</u>
10						
11		OTHER NONCURRENT LIABILITIES				
12						
13	227	OBLIGATIONS UNDER CAPITAL LEASES-NONCURR			(55,441)	(50,500)
14	228.1	ACCUM PROVISION - PROPERTY INSURANCE			(74,854)	(87,955)
15	228.2	ACCUM PROVISION - INJURIES & DAMAGES			(22,871)	(21,154)
16	228.3	ACCUM PROVISION - PENSION & DEFERRED BENEFITS			(194,104)	(185,397)
17	228.4	ACCUM PROVISION - OPERATING RESERVES			(155,356)	(168,401)
18	229	ACCUMULATED PROVISION FOR RATE REFUNDS			0	(3,420)
19	230	ASSET RETIREMENT OBLIGATION - LIABILITY			(2,234,329)	(2,273,011)
20	230.3	ASSET RETIREMENT OBLIGATION - LIABILITY - GAS RESERVES			(843)	(890)
21		OTHER NONCURRENT LIABILITIES			<u>(2,737,798)</u>	<u>(2,790,728)</u>
22						
23		CURRENT AND ACCRUED LIABILITIES				
24						
25	231	NOTES PAYABLE			(827,662)	(355,327)
26	232	ACCOUNTS PAYABLE			(690,773)	(744,091)
27	232.8 & 234.7	ACCOUNTS PAYABLE - GAS RESERVES			(758)	(641)
28	233	NOTES PAYABLE TO ASSOCIATED COMPANIES			15,385	34,615
29	234	ACCOUNTS PAYABLE TO ASSOCIATED COMPANIES			(52,564)	(44,430)
30	235	CUSTOMER DEPOSITS			(446,266)	(450,496)
31	236	TAXES ACCRUED			(388,680)	(328,652)
32	236.9	TAXES ACCRUED - GAS RESERVES			(3,281)	(1,047)
33	237	INTEREST ACCRUED			(156,069)	(167,547)
34	241	TAX COLLECTIONS PAYABLE			(92,193)	(93,135)
35	242	MISC CURRENT AND ACCRUED LIABILITIES			(684,440)	(702,174)

FLORIDA PUBLIC SERVICE COMMISSION
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Witness: Liz Fuentes

Line No.	(1) ACCOUNT NO.	(2) ACCOUNT NAME	(3) 2019	(4) 2020
1	242.9	MISC CURRENT AND ACCRUED LIABILITIES - GAS RESERVES	(6)	(6)
2	243	OBLIGATIONS UNDER CAPITAL LEASES-CURRENT	(10,040)	(11,829)
3	244	DERIVATIVE LIABILITY - NOT HEDGED	(18,356)	(10,988)
4		CURRENT AND ACCRUED LIABILITIES	<u>(3,355,703)</u>	<u>(2,875,746)</u>
5				
6		DEFERRED CREDITS		
7				
8	252	CUSTOMER ADVANCES FOR CONSTRUCTION	(1,610)	(1,125)
9	253	OTHER DEFERRED CREDITS	(209,662)	(197,170)
10	254	OTHER REGULATORY LIABILITIES	(8,040,067)	(7,843,829)
11	255	ACCUM DEFERRED INVESTMENT TAX CREDIT	(542,794)	(725,515)
12	256	DEFERRED GAINS DISPOSITION UTILITY PLANT	(35,369)	(32,875)
13	257	UNAMORT GAIN ON REACQUIRED DEBT	(1,308)	(1,100)
14	281, 282, 283	ACCUM DEF INCOME TAX-ACCEL AMORT PROP	(7,129,537)	(7,348,343)
15	282.2	ACCUM DEF INC TAX CR - GAS RESERVES	(21,824)	(20,217)
16		DEFERRED CREDITS	<u>(15,982,171)</u>	<u>(16,170,174)</u>
17				
18		TOTAL LIABILITIES AND OTHER CREDITS	<u>(56,234,236)</u>	<u>(60,592,636)</u>
19				
20		NOTE: TOTALS MAY NOT ADD DUE TO ROUNDING.		
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FLORIDA PUBLIC SERVICE COMMISSION

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

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DOCKET NO.: 20210015-EI

Witness: Liz Fuentes

Line No.	ACCOUNT NO.	ACCOUNT NAME	(1)	(2)	(3)	(4)
			2019	2020	2019	2020
1						
2		UTILITY PLANT				
3						
4	101 & 106	ELECTRIC PLANT IN SERVICE	5,661,041		5,905,232	
5	105	ELECTRIC PLANT HELD FOR FUTURE USE	14,110		14,028	
6	107	CONSTRUCTION WORK IN PROGRESS-ELECTRIC	346,900		893,716	
7	108 & 111	ACCUM PROV DEPR-ELEC UTILITY PLANT	(1,815,618)		(1,796,809)	
8	114	ELECTRIC PLANT ACQUISITION ADJUSTMENTS	627		371	
9		UTILITY PLANT	<u>4,207,061</u>		<u>5,016,538</u>	
10						
11		OTHER PROPERTY AND INVESTMENTS				
12						
13	121	NONUTILITY PROPERTY	8,112		12,211	
14	122	ACCUM PROV FOR DEPREC-NONUTILITY PROPTY	(4,670)		(4,656)	
15	123	INVESTMENT IN ASSOCIATED COMPANIES	901		0	
16	124	OTHER INVESTMENTS	7,746		0	
17	128	OTHER SPECIAL FUNDS	15,949		13,198	
18		OTHER PROPERTY AND INVESTMENTS	<u>28,038</u>		<u>20,752</u>	
19						
20		CURRENT AND ACCRUED ASSETS				
21						
22	131	CASH	(1,250)		74,467	
23	135	WORKING FUNDS	61		0	
24	136	TEMPORARY CASH INVESTMENTS	26,123		47,354	
25	142	CUSTOMER ACCOUNTS RECEIVABLE	87,243		93,535	
26	143	OTHER ACCOUNTS RECEIVABLE	10,168		8,927	
27	144	ACCUM PROV UNCOLLECTIBLE ACCOUNTS	(1,073)		(7,719)	
28	146	ACCOUNT RECEIVABLE FROM ASSOC COMPANIES	1,627		8,675	
29	151	FUEL STOCK	64,271		52,705	
30	154	PLANT MATERIALS AND OPERATING SUPPLIES	67,867		75,292	
31	158.1	ALLOWANCE INVENTORY	6,325		6,300	
32	163	STORES EXPENSE UNDISTRIBUTED	70		845	
33	165	PREPAYMENTS	14,140		7,839	
34						
35						

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COMPANY: FLORIDA POWER & LIGHT COMPANY AND SUBSIDIARIES (PRE-CONSOLIDATION GULF)			
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DOCKET NO.: 20210015-EI			Witness: Liz Fuentes

	(1)	(2)	(3)	(4)
Line No.	ACCOUNT NO.	ACCOUNT NAME	2019	2020
1	171	INTEREST & DIVIDENDS RECEIVABLE	45	18
2	172	RENTS RECEIVABLE	457	873
3	173	ACCRUED UTILITY REVENUES	61,938	60,331
4	174	MISCELLANEOUS CURRENT AND ACCRUED ASSETS	9,582	6,404
5	175 & 176	DERIVATIVE ASSETS - NOT HEDGED	50	39
6		CURRENT AND ACCRUED ASSETS	<u>347,646</u>	<u>435,886</u>
7				
8		DEFERRED DEBITS		
9				
10	181	UNAMORTIZED DEBT EXPENSE	9,064	9,843
11	182.2	UNRECOVERED PLANT & REGULATORY COSTS	32,736	50,027
12	182.3 & 182.4	OTHER REGULATORY ASSETS	516,484	525,024
13	183	PRELIM SURVEY & INVESTIGATION CHARGES	5,976	2,900
14	184	CLEARING ACCOUNTS	(17)	0
15	186	MISCELLANEOUS DEFERRED DEBITS	97,370	44,024
16	188	RESEARCH, DEV & DEMONSTRAT EXPENDITURES	443	1,498
17	189	UNAMORT LOSS ON REACQUIRED DEBT	14,555	13,374
18	190	ACCUMULATED DEFERRED INCOME TAXES	136,487	149,520
19		DEFERRED DEBITS	<u>813,097</u>	<u>796,210</u>
20				
21		TOTAL ASSETS AND OTHER DEBITS	<u>5,395,842</u>	<u>6,269,386</u>
22				
23		PROPRIETARY CAPITAL		
24				
25	201	COMMON STOCK ISSUED	(573,743)	(678,060)
26	210	GAIN ON RESALE/CANCEL REACQ CAPIT STOCK	542	549
27	211	MISCELLANEOUS PAID IN CAPITAL	(1,135,658)	(1,623,744)
28	216	UNAPPROPRIATED RETAINED EARNINGS	(192,838)	(134,700)
29		PROPRIETARY CAPITAL	<u>(1,901,697)</u>	<u>(2,435,955)</u>
30				
31		LONG TERM DEBT		
32				
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34				
35				

FLORIDA PUBLIC SERVICE COMMISSION

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(\$000)

DOCKET NO.: 20210015-EI

Witness: Liz Fuentes

Line No.	ACCOUNT NO.	ACCOUNT NAME	(1)	(2)	(3)	(4)
			2019	2020	2019	2020
1	221	BONDS			(326,728)	(395,493)
2	224	OTHER LONG-TERM DEBT			(1,104,920)	(1,209,231)
3	226	UNAMOR DISCOUNT ON LONG-TERM DEBT-DEBIT			4,164	3,848
4		LONG TERM DEBT			<u>(1,427,483)</u>	<u>(1,600,876)</u>
5						
6		OTHER NONCURRENT LIABILITIES				
7						
8	227	OBLIGATIONS UNDER CAPITAL LEASES-NONCURR			(150,167)	(118,226)
9	228.1	ACCUM PROVISION - PROPERTY INSURANCE			14,290	(980)
10	228.2	ACCUM PROVISION - INJURIES & DAMAGES			(3,201)	(3,642)
11	228.3	ACCUM PROVISION - PENSION & DEFERRED BENEFITS			(44,251)	(15,568)
12	229	ACCUMULATED PROVISION FOR RATE REFUNDS			(91)	0
13	230	ASSET RETIREMENT OBLIGATION - LIABILITY			<u>(132,080)</u>	<u>(138,357)</u>
14		OTHER NONCURRENT LIABILITIES			<u>(315,501)</u>	<u>(276,774)</u>
15						
16		CURRENT AND ACCRUED LIABILITIES				
17						
18	231	NOTES PAYABLE			(100,538)	(297,473)
19	232	ACCOUNTS PAYABLE			(157,191)	(119,916)
20	234	ACCOUNTS PAYABLE TO ASSOCIATED COMPANIES			(12,782)	(24,939)
21	235	CUSTOMER DEPOSITS			(34,129)	(36,011)
22	236	TAXES ACCRUED			(29,251)	(9,783)
23	237	INTEREST ACCRUED			(12,357)	(10,817)
24	241	TAX COLLECTIONS PAYABLE			(3,864)	(5,497)
25	242	MISC CURRENT AND ACCRUED LIABILITIES			(104,923)	(108,846)
26	243	OBLIGATIONS UNDER CAPITAL LEASES-CURRENT			(44,522)	(58,920)
27	244	DERIVATIVE LIABILITY - NOT HEDGED			<u>(5,177)</u>	<u>(238)</u>
28		CURRENT AND ACCRUED LIABILITIES			<u>(504,733)</u>	<u>(672,439)</u>
29						
30		DEFERRED CREDITS				
31	253	OTHER DEFERRED CREDITS			(76,065)	(79,907)
32	254	OTHER REGULATORY LIABILITIES			(407,071)	(376,662)
33						
34						
35						

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION:

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

Type of Data Shown:

_ Projected Test Year Ended: / /

_ Prior Year Ended: / /

X Historical Test Year Ended: 12/31/20

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

(\$000)

DOCKET NO.: 20210015-EI

Witness: Liz Fuentes

	(1)	(2)	(3)	(4)
Line No.	ACCOUNT NO.	ACCOUNT NAME	2019	2020
1	255	ACCUM DEFERRED INVESTMENT TAX CREDIT	(824)	(17,654)
2	256	DEFERRED GAINS DISPOSITION UTILITY PLANT	(1)	(49)
3	281, 282, 283	ACCUM DEF INCOME TAX-ACCEL AMORT PROP	(762,467)	(809,069)
4		DEFERRED CREDITS	(1,246,428)	(1,283,341)
5				
6		TOTAL LIABILITIES AND OTHER CREDITS	(5,395,842)	(6,269,386)
7				
8		NOTE: TOTALS MAY NOT ADD DUE TO ROUNDING.		
9				
10				
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33				
34				
35				

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

EXPLANATION:

Provide the data listed below regarding all changes in rate base primary accounts that exceed 1/20th of one percent (.0005) of total rate base and ten percent from the prior year to the test year. Quantify each reason for the change.

Type of Data Shown:
 X Projected Test Year Ended: 12/31/22
 X Prior Year Ended: 12/31/21
 _ Historical Test Year Ended: _/ _/ _

DOCKET NO.: 20210015-EI

Witness: Scott R. Bores

Line No.	Account Number	Account Name and Reason for Change	Test Year Ended		Prior Year Ended		Amount (3)-(4)	Inc/(Dec) (\$000)	Percent (5)/(4)	Inc/(Dec) (%)
			12/31/2022	(\$000)	12/31/2021 ⁽¹⁾	(\$000)				
1	107	CONSTRUCTION WORK IN PROGRESS-ELECTRIC ⁽²⁾	4,296,802		5,581,167		(1,284,364)		(23.01%)	
2	114	ELECTRIC PLANT ACQUISITION ADJUSTMENTS ⁽³⁾	118,900		218,140		(99,240)		(45.49%)	
3	115	ACCUM PROV AMORT ELEC PLANT ACQ ADJUSTMENT ⁽⁴⁾	7,120		(87,421)		94,541		(108.14%)	
4	131	CASH ⁽⁵⁾	69,995		138,574		(68,579)		(49.49%)	
5	142	CUSTOMER ACCOUNTS RECEIVABLE ⁽⁶⁾	897,721		812,486		85,235		10.49%	
7	151	FUEL STOCK ⁽⁷⁾	165,873		202,435		(36,561)		(18.06%)	
8										
9		Note: Totals may not add due to rounding.								
10										
11										
12										
13		Notes:								
14		⁽¹⁾ The requested data is not available for consolidated FPL in the prior year. For the purpose of this MFR, prior year rate base for all accounts is instead assumed to be the sum of the rate base of								
15		pre-consolidation FPL and pre-consolidation Gulf in the prior year (minus elimination of intercompany transactions). All accounts that meet the threshold of 1/20th of one percent of total rate								
16		base for consolidated FPL in the projected test year and represent at least a ten percent change from the calculated prior year are included in this MFR. The amounts for each company								
17		pre-consolidation are listed on pages 2 and 3 of this MFR. Please note that totaling values for pre-consolidation FPL and Gulf in this manner may not precisely reflect the results if the operations								
18		had been consolidated, but it is the best information available to provide the required calculation.								
19		⁽²⁾ Decrease in construction work in progress is primarily due to the Dania Beach Energy Center placed in service in mid-2022, 500kV Transmission upgrade placed in service,								
20		timing of solar capital expenditures, Crist CTs placed into service at the end of 2021, and the North Florida Resiliency Connection placed into service mid-2022								
21		⁽³⁾ Decrease in plant acquisition adjustments is primarily due to the retirement of Scherer Unit 4 and FPL's request to recover unamortized balance through a Capital Recovery Schedule								
22		⁽⁴⁾ Decrease in accumulated depreciation for plant acquisition adjustments is primarily due to the retirement of Scherer Unit 4 and FPL's request to recover unamortized balance								
23		through a Capital Recovery Schedule								
24		⁽⁵⁾ Decrease in cash is due to drawdown in Broward County Industrial Development Authority Industrial Development Revenue Bonds restricted cash for a portion of the financing on the Dania Beach Energy								
25		Center and drawdown in Bay County Industrial Development Authority Revenue Bond for sewage and waste water disposal construction projects at Plant Smith								
26		⁽⁶⁾ Increase in customer accounts receivable is primarily due to increase in projected retail revenues and budget billing deferred revenues								
29		⁽⁷⁾ Decrease in fuel stock is due to the retirement of Scherer Unit 4								
30										

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION:

Provide the data listed below regarding all changes in rate base primary accounts that exceed 1/20th of one percent (.0005) of total rate base and ten percent from the prior year to the test year. Quantify each reason for the change.

Type of Data Shown:

X Projected Test Year Ended: 12/31/22

COMPANY: FLORIDA POWER & LIGHT COMPANY

X Prior Year Ended: 12/31/21

AND SUBSIDIARIES (PRE-CONSOLIATION FPL)

_ Historical Test Year Ended: _/ _/ _

DOCKET NO.: 20210015-EI

Witness: Scott R. Bores

	(1)	(2)	(3)	(4)	(5)	(6)
Line No.	Account Number	Account Name and Reason for Change	Test Year Ended 12/31/2022 (\$000)	Prior Year Ended 12/31/2021 (\$000)	Amount Inc/(Dec) (3)-(4) (\$000)	Percent Inc/(Dec) (5)/(4) (%)
1	107	CONSTRUCTION WORK IN PROGRESS-ELECTRIC ⁽¹⁾	See page 1	4,479,832	See page 1	See page 1
2	114	ELECTRIC PLANT ACQUISITION ADJUSTMENTS ⁽²⁾	See page 1	218,023	See page 1	See page 1
3	115	ACCUM PROV AMORT ELEC PLANT ACQ ADJUSTMENT ⁽³⁾	See page 1	(87,421)	See page 1	See page 1
4	131	CASH ⁽⁴⁾	See page 1	82,776	See page 1	See page 1
5	142	CUSTOMER ACCOUNTS RECEIVABLE ⁽⁵⁾	See page 1	721,210	See page 1	See page 1
6	151	FUEL STOCK ⁽⁶⁾	See page 1	168,728	See page 1	See page 1
7						
8	Note: Totals may not add due to rounding.					
9						
10						
11						
12	Notes:					
15	⁽¹⁾ See page 1					
17	⁽²⁾ See page 1					
19	⁽³⁾ See page 1					
20	⁽⁴⁾ See page 1					
21	⁽⁵⁾ See page 1					
22	⁽⁶⁾ See page 1					
23						
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FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION:

Provide the data listed below regarding all changes in rate base primary accounts that exceed 1/20th of one percent (.0005) of total rate base and ten percent from the prior year to the test year. Quantify each reason for the change.

Type of Data Shown:

X Projected Test Year Ended: 12/31/22

COMPANY: FLORIDA POWER & LIGHT COMPANY

X Prior Year Ended: 12/31/21

AND SUBSIDIARIES (PRE-CONSOLIATION GULF)

_ Historical Test Year Ended: _/ _/ _

DOCKET NO.: 20210015-EI

Witness: Scott R. Bores

	(1)	(2)	(3)	(4)	(5)	(6)
Line No.	Account Number	Account Name and Reason for Change	Test Year Ended 12/31/2022 (\$000)	Prior Year Ended 12/31/2021 (\$000)	Amount Inc/(Dec) (3)-(4) (\$000)	Percent Inc/(Dec) (5)/(4) (%)
2	107	CONSTRUCTION WORK IN PROGRESS-ELECTRIC ⁽¹⁾	See page 1	1,101,335	See page 1	See page 1
3	114	ELECTRIC PLANT ACQUISITION ADJUSTMENTS ⁽²⁾	See page 1	117	See page 1	See page 1
7	115	ACCUM PROV AMORT ELEC PLANT ACQ ADJUSTMENT ⁽³⁾	See page 1	0	See page 1	See page 1
8	131	CASH ⁽⁴⁾	See page 1	55,798	See page 1	See page 1
9	142	CUSTOMER ACCOUNTS RECEIVABLE ⁽⁵⁾	See page 1	91,276	See page 1	See page 1
10	151	FUEL STOCK ⁽⁶⁾	See page 1	33,706	See page 1	See page 1
11						
12	Note: Totals may not add due to rounding.					
13						
14						
15						
16	Notes:					
17	⁽¹⁾ See page 1					
18	⁽²⁾ See page 1					
19	⁽³⁾ See page 1					
20	⁽⁴⁾ See page 1					
21	⁽⁵⁾ See page 1					
22	⁽⁶⁾ See page 1					
23						
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FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION:

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

Type of Data Shown:

X Projected Test Year Ended: 12/31/22

_ Prior Year Ended: _/_/_

_ Historical Test Year Ended: _/_/_

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

DOCKET NO.: 20210015-EI

(\$000)

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

Line No.	DESCRIPTION	(1) TOTAL COMPANY (1)	(2) FPSC JURISDICTIONAL	(3) JURISDICTIONAL FACTOR	(4)
1	ELECTRIC PLANT IN SERVICE INTANGIBLE				
2					
3	PLT IN SERV - INTAN - CAPACITY	1,979	1,896	0.957777	
4	PLT IN SERV - INTAN - ECCR	9,771	9,771	1.000000	
5	PLT IN SERV - INTANGIBLE	1,831,775	1,774,960	0.968984	
6	PLT IN SERV - INTANGIBLE ARO	430,880	417,516	0.968984	
7	PLT IN SERV - NCRC AVOIDED AFUDC - INTANG - FERC RECLASS	26,141	0	0.000000	
8	ELECTRIC PLANT IN SERVICE INTANGIBLE	2,300,546	2,204,142	0.958095	
9					
10	ELECTRIC PLANT IN SERVICE PRODUCTION - STEAM				
11					
12	PLT IN SERV - COAL CARS	2,510	2,403	0.957242	
13	PLT IN SERV - STEAM	1,245,770	1,194,683	0.958992	
14	PLT IN SERV - STEAM - CAPACITY	(1,132)	(1,084)	0.957777	
15	PLT IN SERV - STEAM - ECRC	1,110,320	1,058,472	0.953303	
16	PLT IN SERV - STEAM MARTIN PIPELINE	371	355	0.957242	
17	ELECTRIC PLANT IN SERVICE PRODUCTION - STEAM	2,357,840	2,254,829	0.956311	
18					
19	ELECTRIC PLANT IN SERVICE PRODUCTION - NUCLEAR				
20					
21	PLT IN SERV - NCRC AVOIDED AFUDC - NUCLEAR - FERC RECLASS	144,454	0	0.000000	
22	PLT IN SERV - NUCLEAR - CAPACITY	149,927	143,597	0.957777	
23	PLT IN SERV - NUCLEAR - ECRC	101,614	96,869	0.953303	
24	PLT IN SERV - NUCLEAR ST LUCIE 1	1,737,232	1,666,552	0.959314	
25	PLT IN SERV - NUCLEAR ST LUCIE 2	2,011,654	1,929,808	0.959314	
26	PLT IN SERV - NUCLEAR ST LUCIE COM	552,114	529,650	0.959314	
27	PLT IN SERV - NUCLEAR TURKEY PT	4,091,461	3,924,996	0.959314	
28	ELECTRIC PLANT IN SERVICE PRODUCTION - NUCLEAR	8,788,455	8,291,472	0.943450	
29					
30	ELECTRIC PLANT IN SERVICE PRODUCTION - OTHER				
31					
32	PLT IN SERV - OTH PROD - CAPACITY	8,064	7,723	0.957777	
33	PLT IN SERV - OTH PROD - ECRC	831,048	792,241	0.953303	
34	PLT IN SERV - OTHER PRODUCTION	19,593,996	18,720,173	0.955404	
35	ELECTRIC PLANT IN SERVICE PRODUCTION - OTHER	20,433,109	19,520,138	0.955319	

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION:

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

Type of Data Shown:

X Projected Test Year Ended: 12/31/22

_ Prior Year Ended: _/_/_

_ Historical Test Year Ended: _/_/_

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

DOCKET NO.: 20210015-EI

(\$000)

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

Line No.	DESCRIPTION	(1) TOTAL COMPANY (1)	(2) FPSC JURISDICTIONAL	(3) JURISDICTIONAL FACTOR	(4)
1					
2	ELECTRIC PLANT IN SERVICE TRANSMISSION				
3					
4	PLT IN SERV - AVOIDED AFUDC - TRANS - FERC RECLASS	762	0	0.000000	
5	PLT IN SERV - TRANSMISSION	9,122,498	8,233,791	0.902581	
6	PLT IN SERV - TRANSMISSION - ECRC	17,952	17,114	0.953303	
7	PLT IN SERV - TRANSMISSION - GSU	644,757	616,137	0.955610	
8	PLT IN SERV - TRANSMISSION - OTHER RETAIL	70,944	70,944	1.000000	
9	PLT IN SERV - TRANSMISSION - OTHER WHOLESALE	2,065	0	0.000000	
10	PLT IN SERV - TRANSMISSION - SPPC	115,230	115,230	1.000000	
11	ELECTRIC PLANT IN SERVICE TRANSMISSION	9,974,208	9,053,215	0.907663	
12					
13	ELECTRIC PLANT IN SERVICE DISTRIBUTION				
14					
15	PLT IN SERV - DISTRIBUTION - ECRC	10,947	10,436	0.953303	
16	PLT IN SERV - DISTRIBUTION - SPPC	1,153,554	1,153,554	1.000000	
17	PLT IN SERV - DISTRIBUTION ACCT 360	115,529	115,529	1.000000	
18	PLT IN SERV - DISTRIBUTION ACCT 361	363,504	363,504	1.000000	
19	PLT IN SERV - DISTRIBUTION ACCT 362	3,115,268	3,115,268	1.000000	
20	PLT IN SERV - DISTRIBUTION ACCT 362 - ECCR	23,890	23,890	1.000000	
21	PLT IN SERV - DISTRIBUTION ACCT 363	4,106	4,106	1.000000	
22	PLT IN SERV - DISTRIBUTION ACCT 364	3,490,147	3,490,147	1.000000	
23	PLT IN SERV - DISTRIBUTION ACCT 365	4,123,367	4,123,367	1.000000	
24	PLT IN SERV - DISTRIBUTION ACCT 366	2,177,641	2,177,641	1.000000	
25	PLT IN SERV - DISTRIBUTION ACCT 367	4,150,329	4,150,329	1.000000	
26	PLT IN SERV - DISTRIBUTION ACCT 368	3,462,886	3,462,886	1.000000	
27	PLT IN SERV - DISTRIBUTION ACCT 369	1,606,571	1,606,571	1.000000	
28	PLT IN SERV - DISTRIBUTION ACCT 370	963,282	959,761	0.996346	
29	PLT IN SERV - DISTRIBUTION ACCT 370 - ECCR	1,354	1,354	1.000000	
30	PLT IN SERV - DISTRIBUTION ACCT 371	108,964	108,964	1.000000	
31	PLT IN SERV - DISTRIBUTION ACCT 371 - ECCR	6,916	6,916	1.000000	
32	PLT IN SERV - DISTRIBUTION ACCT 373	780,868	780,868	1.000000	
33	ELECTRIC PLANT IN SERVICE DISTRIBUTION	25,659,123	25,655,091	0.999843	
34					
35	ELECTRIC PLANT IN SERVICE GENERAL				

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION:

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

Type of Data Shown:

X Projected Test Year Ended: 12/31/22

_ Prior Year Ended: _/_/_

_ Historical Test Year Ended: _/_/_

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

DOCKET NO.: 20210015-EI

(\$000)

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

Line No.	DESCRIPTION	(1) TOTAL COMPANY (1)	(2) FPSC JURISDICTIONAL	(3) JURISDICTIONAL FACTOR	(4)
1					
2	PLT IN SERV - GENERAL PLANT OTHER (EXCL ECCR)	1,077,727	1,044,300	0.968984	
3	PLT IN SERV - GENERAL PLANT OTHER - CAPACITY	0	0	0.957777	
4	PLT IN SERV - GENERAL PLANT OTHER - ECCR	129	129	1.000000	
5	PLT IN SERV - GENERAL PLANT OTHER - ECRC	8,905	8,490	0.953303	
6	PLT IN SERV - GENERAL PLANT STRUCTURES	995,602	964,722	0.968984	
7	PLT IN SERV - GENERAL PLANT TRANSPORTATION EQUIP	582,234	564,175	0.968984	
8	PROPERTY UNDER CAPITAL LEASES	321,325	311,358	0.968984	
9	ELECTRIC PLANT IN SERVICE GENERAL	2,985,922	2,893,174	0.968938	
10					
11	ACQUISITION ADJUSTMENT PLANT				
12					
13	ACQUISITION ADJUSTMENT SCHERER	8,260	7,885	0.954540	
14	ACQUISITION ADJUSTMENT VERO	110,640	110,640	1.000000	
15	ACQUISITION ADJUSTMENT PLANT	118,900	118,524	0.996842	
16					
17	PLANT IN SERVICE	72,618,103	69,990,586	0.963817	
18					
19					
20	ELECTRIC PLANT HELD FOR FUTURE USE				
21					
22	PLT FUTURE USE - DISTRIBUTION	33,306	33,306	1.000000	
23	PLT FUTURE USE - GENERAL	40,838	39,571	0.968984	
24	PLT FUTURE USE - OTHER PRODUCTION	285,307	273,353	0.958103	
25	PLT FUTURE USE - TRANSMISSION	35,674	32,348	0.906759	
26	ELECTRIC PLANT HELD FOR FUTURE USE	395,124	378,578	0.958123	
27					
28	ELECTRIC PLANT HELD FOR FUTURE USE	395,124	378,578	0.958123	
29					
30					
31	CONSTRUCTION WORK IN PROGRESS				
32					
33	CWIP - CAPACITY CLAUSE	3,823	3,662	0.957777	
34	CWIP - CONSERVATION CLAUSE	2,550	2,550	1.000000	
35	CWIP - DISTRIBUTION	399,220	399,220	1.000000	

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION:

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

Type of Data Shown:

X Projected Test Year Ended: 12/31/22

_ Prior Year Ended: _/_/_

_ Historical Test Year Ended: _/_/_

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

DOCKET NO.: 20210015-EI

(\$000)

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

Line No.	DESCRIPTION	(1)	(2)	(3)	(4)
		TOTAL COMPANY (1)	FPSC JURISDICTIONAL	JURISDICTIONAL FACTOR	
1	CWIP - ENVIRONMENTAL CLAUSE	50,219	47,874	0.953303	
2	CWIP - GENERAL	224,562	217,597	0.968984	
3	CWIP - INTANGIBLE PLANT	198,858	192,690	0.968984	
4	CWIP - NUCLEAR	540,588	518,594	0.959314	
5	CWIP - OTHER PRODUCTION	1,103,310	1,055,898	0.957027	
6	CWIP - STEAM (EXCL COAL)	18,518	17,751	0.958568	
7	CWIP - STORM PROTECTION CLAUSE	231,924	231,924	1.000000	
8	CWIP - TRANSMISSION	1,523,229	1,381,201	0.906759	
9	CONSTRUCTION WORK IN PROGRESS	4,296,802	4,068,961	0.946974	
10					
11	CONSTRUCTION WORK IN PROGRESS	4,296,802	4,068,961	0.946974	
12					
13	ACCUM PROVISION DEPRECIATION - INTANGIBLE				
14					
15	ACC AMORT - INTANGIBLE - CAPACITY	(780)	(747)	0.957777	
16	ACC AMORT - INTANGIBLE -ECCR	(4,245)	(4,245)	1.000000	
17	ACC PROV DEPR & AMORT - INTANGIBLE	(747,843)	(724,648)	0.968984	
18	ACC PROV DEPR & AMORT - INTANGIBLE ARO	(92,953)	(90,070)	0.968984	
19	ACC PROV DEPR & AMORT - SURPLUS FLOWBACK - FERC RECLASS	(1,857,535)	0	0.000000	
20	ACC PROV DEPR - CAPITAL RECOVERY - FERC RECLASS	(738,440)	0	0.000000	
21	ACC PROV DEPR - ITC INTEREST SYNCHRONIZATION	(6,780)	(6,569)	0.968984	
22	ACCUM PROVISION DEPRECIATION - INTANGIBLE	(3,448,577)	(826,280)	0.239600	
23					
24	ACCUM PROVISION DEPRECIATION - STEAM				
25					
26	ACC PROV DEPR & AMORT - COAL CARS	(2,510)	(2,403)	0.957242	
27	ACC PROV DEPR & AMORT - STEAM	300,216	285,410	0.950682	
28	ACC PROV DEPR & AMORT - STEAM - CAPACITY	342	328	0.957777	
29	ACC PROV DEPR & AMORT - STEAM - ECR	688,305	656,163	0.953303	
30	ACC PROV DEPR & AMORT - STEAM 2016 FLOWBACK	71,375	71,375	1.000000	
31	ACC PROV DEPR & AMORT - STEAM MARTIN PIPELINE	(371)	(355)	0.957242	
32	ACC PROV DEPR - FOSSIL DECOM	(205,152)	(196,167)	0.956203	
33	ACC PROV DEPR - SURPLUS DISMANTLEMENT - FERC RECLASS	(146,014)	0	0.000000	
34	ACCUM PROVISION DEPRECIATION - STEAM	706,190	814,350	1.153161	
35					

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION:

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

Type of Data Shown:

X Projected Test Year Ended: 12/31/22

_ Prior Year Ended: _/_/_

_ Historical Test Year Ended: _/_/_

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

DOCKET NO.: 20210015-EI

(\$000)

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

Line No.	DESCRIPTION	(1) TOTAL COMPANY (1)	(2) FPSC JURISDICTIONAL	(3) JURISDICTIONAL FACTOR	(4)
1	ACCUM PROVISION DEPRECIATION - NUCLEAR				
2					
3	ACC PROV DEPR & AMORT - NCRC AVOIDED AFUDC - INTANG - FERC RECLASS	(11,213)	0	0.000000	
4	ACC PROV DEPR & AMORT - NCRC AVOIDED AFUDC - NUCL - FERC RECLASS	(46,569)	0	0.000000	
5	ACC PROV DEPR & AMORT - NUCLEAR - CAPACITY	(19,838)	(19,000)	0.957777	
6	ACC PROV DEPR & AMORT - NUCLEAR - ECRC	(13,968)	(13,316)	0.953303	
7	ACC PROV DEPR & AMORT - NUCLEAR 2016 FLOWBACK	(136,261)	(136,261)	1.000000	
8	ACC PROV DEPR & AMORT - ST LUCIE 1	(777,457)	(745,825)	0.959314	
9	ACC PROV DEPR & AMORT - ST LUCIE 2	(877,665)	(841,957)	0.959314	
10	ACC PROV DEPR & AMORT - ST LUCIE COM	(304,478)	(292,090)	0.959314	
11	ACC PROV DEPR & AMORT - TURKEY POINT	(1,845,007)	(1,769,941)	0.959314	
12	ACCUM PROVISION DEPRECIATION - NUCLEAR	(4,032,456)	(3,818,390)	0.946914	
13					
14	ACCUM PROVISION DEPRECIATION - OTHER				
15					
16	ACC PROV DEPR & AMORT - DISMANTLEMENT -OTH	(116,316)	(111,065)	0.954852	
17	ACC PROV DEPR & AMORT - DISMANTLEMENT -OTHER PROD (ECRC)	(44,799)	(42,707)	0.953303	
18	ACC PROV DEPR & AMORT - OTH PROD	(2,403,228)	(2,295,143)	0.955025	
19	ACC PROV DEPR & AMORT - OTH PROD - CAPACITY	(1,237)	(1,185)	0.957777	
20	ACC PROV DEPR & AMORT - OTH PROD - ECRC	(253,536)	(241,697)	0.953303	
21	ACC PROV DEPR & AMORT - OTHER 2016 FLOWBACK	(188,169)	(188,169)	1.000000	
22	ACCUM PROVISION DEPRECIATION - OTHER	(3,007,285)	(2,879,965)	0.957663	
23					
24	ACCUM PROVISION DEPRECIATION - TRANSMISSION				
25					
26	ACC PROV DEPR & AMORT - AVOIDED AFUDC - TRANS - FERC RECLASS	(169)	0	0.000000	
27	ACC PROV DEPR & AMORT - TRANS - ECRC	(4,810)	(4,586)	0.953303	
28	ACC PROV DEPR & AMORT - TRANS 2016 FLOWBACK	298,476	298,476	1.000000	
29	ACC PROV DEPR & AMORT - TRANSMISSION	(1,895,738)	(1,711,056)	0.902581	
30	ACC PROV DEPR & AMORT - TRANSMISSION - GSU	(123,539)	(118,205)	0.956828	
31	ACC PROV DEPR & AMORT - TRANSMISSION - OTHER RETAIL	(28,193)	(28,193)	1.000000	
32	ACC PROV DEPR & AMORT - TRANSMISSION - OTHER WHOLESALE	(1,020)	0	0.000000	
33	ACC PROV DEPR & AMORT - TRANSMISSION - SPPC	(1,952)	(1,952)	1.000000	
34	ACCUM PROVISION DEPRECIATION - TRANSMISSION	(1,756,945)	(1,565,517)	0.891045	
35					

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

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

	(1)	(2)	(3)	(4)
Line No.	DESCRIPTION	TOTAL COMPANY (1)	FPSC JURISDICTIONAL	JURISDICTIONAL FACTOR
1	ACCUM PROVISION DEPRECIATION - DISTRIBUTION			
2				
3	ACC PROV DEPR & AMORT - DISTRIBUTION - ECRC	(2,564)	(2,445)	0.953303
4	ACC PROV DEPR & AMORT - DISTRIBUTION - SPPC	(20,871)	(20,871)	1.000000
5	ACC PROV DEPR & AMORT - DISTRIBUTION 2016 FLOWBACK	577,485	577,485	1.000000
6	ACC PROV DEPR & AMORT - DISTRIBUTION ACCT 360	(669)	(669)	1.000000
7	ACC PROV DEPR & AMORT - DISTRIBUTION ACCT 361	(87,933)	(87,933)	1.000000
8	ACC PROV DEPR & AMORT - DISTRIBUTION ACCT 362	(721,803)	(721,803)	1.000000
9	ACC PROV DEPR & AMORT - DISTRIBUTION ACCT 362 - ECCR	(6,454)	(6,454)	1.000000
10	ACC PROV DEPR & AMORT - DISTRIBUTION ACCT 363	(2,327)	(2,327)	1.000000
11	ACC PROV DEPR & AMORT - DISTRIBUTION ACCT 364	(676,209)	(676,209)	1.000000
12	ACC PROV DEPR & AMORT - DISTRIBUTION ACCT 365	(732,549)	(732,549)	1.000000
13	ACC PROV DEPR & AMORT - DISTRIBUTION ACCT 366	(538,110)	(538,110)	1.000000
14	ACC PROV DEPR & AMORT - DISTRIBUTION ACCT 367	(944,409)	(944,409)	1.000000
15	ACC PROV DEPR & AMORT - DISTRIBUTION ACCT 368	(1,160,771)	(1,160,771)	1.000000
16	ACC PROV DEPR & AMORT - DISTRIBUTION ACCT 369	(661,264)	(661,264)	1.000000
17	ACC PROV DEPR & AMORT - DISTRIBUTION ACCT 370	(464,673)	(462,975)	0.996346
18	ACC PROV DEPR & AMORT - DISTRIBUTION ACCT 370 - ECCR	19,832	19,832	1.000000
19	ACC PROV DEPR & AMORT - DISTRIBUTION ACCT 371	(44,811)	(44,811)	1.000000
20	ACC PROV DEPR & AMORT - DISTRIBUTION ACCT 371 - ECCR	(4,339)	(4,339)	1.000000
21	ACC PROV DEPR & AMORT - DISTRIBUTION ACCT 373	(122,687)	(122,687)	1.000000
22	ACCUM PROVISION DEPRECIATION - DISTRIBUTION	(5,595,127)	(5,593,309)	0.999675
23				
24	ACCUM PROVISION DEPRECIATION - GENERAL			
25				
26	ACC PROV DEPR & AMORT - GENERAL 2016 FLOWBACK	25,954	25,954	1.000000
27	ACC PROV DEPR & AMORT - GENERAL PLANT STRUCTURES	(188,483)	(182,637)	0.968984
28	ACC PROV DEPR & AMORT - GENERAL PLANT TRANSPORT EQUIP	(275,061)	(266,530)	0.968984
29	ACC PROV DEPR & AMORT - GENERAL PLT OTH (EXCL ECCR)	(447,260)	(433,388)	0.968984
30	ACC PROV DEPR & AMORT - GENERAL PLT OTH - CAPACITY	(2)	(2)	0.957777
31	ACC PROV DEPR & AMORT - GENERAL PLT OTH - ECCR	(142)	(142)	1.000000
32	ACC PROV DEPR & AMORT - GENERAL PLT OTH - ECRC	(1,241)	(1,183)	0.953303
33	ACC PROV DEPR & AMORT - PROPERTY UNDER CAPITAL LEASES	(142,274)	(137,862)	0.968984
34	ACCUM PROVISION DEPRECIATION - GENERAL	(1,028,511)	(995,790)	0.968186
35				

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

Line No.	DESCRIPTION	(1)	(2)	(3)	(4)
		TOTAL COMPANY	FPSC	JURISDICTIONAL	JURISDICTIONAL
		(1)	JURISDICTIONAL	FACTOR	
1	ACCUM PROVISION DEPRECIATION - NUCLEAR DECOMMISSIONING				
2					
3	ACC PROV DEPR - DECOMMISSIONING RESERVE - ARO CONTRA	4,925,568	4,772,794	0.968984	
4	ACC PROV DEPR - NUCLEAR DECOMMISSIONING RESERVE	(5,649,248)	(5,419,404)	0.959314	
5	ACCUM PROVISION DEPRECIATION - NUCLEAR DECOMMISSIONING	(723,680)	(646,610)	0.893502	
6					
7	ACQUISITION ADJUSTMENT - RESERVE				
8					
9	ACC PROV DEPR - AMORT ELECT PLANT	20,179	19,262	0.954540	
10	ACC PROV DEPR - VERO AMORT ELECT PLANT	(13,060)	(13,060)	1.000000	
11	ACQUISITION ADJUSTMENT - RESERVE	7,120	6,202	0.871152	
12					
13	ACCUM PROVISION DEPRECIATION	(18,879,270)	(15,505,308)	0.821287	
14					
15	NUCLEAR FUEL				
16					
17	ACCUM PROV FOR AMORT OF NUCLEAR FUEL ASSEMBLIES	(468,906)	(443,768)	0.946390	
18	NUCLEAR FUEL ASSEMBLIES IN REACTOR	616,700	583,639	0.946390	
19	NUCLEAR FUEL IN PROCESS	483,775	457,840	0.946390	
20	SPENT NUCLEAR FUEL	86,596	81,954	0.946390	
21	NUCLEAR FUEL	718,166	679,666	0.946390	
22					
23	NUCLEAR FUEL	718,166	679,666	0.946390	
24					
25	WORKING CAPITAL ASSETS				
26					
27	ACCRUED UTILITY REVENUES - FERC	(2,276)	0	0.000000	
28	ACCRUED UTILITY REVENUES - FPSC	357,810	357,810	1.000000	
29	ACCTS RECEIV FROM ASSOCIATED COMPANIES	26,916	26,100	0.969685	
30	ACCUM PROVISION FR UNCOLLECTIBLE ACCTS	(9,426)	(9,426)	1.000000	
31	ALLOWANCE INVENTORY	6,300	6,006	0.953303	
32	CASH	69,995	67,873	0.969685	
33	CLEARING ACCOUNTS - OTHER	16	15	0.969685	
34	CUSTOMER ACCOUNTS RECEIVABLE	897,721	897,721	1.000000	
35	DEFERRED LOSSES FROM DISPOSITION OF UTILITY PLT	13	13	0.969685	

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Line No.	DESCRIPTION	TOTAL COMPANY (1)	FPSC JURISDICTIONAL	JURISDICTIONAL FACTOR
1	FUEL STOCK	165,873	159,059	0.958917
2	INTEREST AND DIVIDENDS RECEIVABLE	42	41	0.969685
3	MISC CUR & ACC ASSTS - JOB ACCT OTHER	37,254	36,125	0.969685
4	MISC DEF DEBITS - 2021 RATE CASE	5,170	5,170	1.000000
5	MISC DEF DEBITS - DEFERRED PENSION DEBIT	1,695,589	1,642,998	0.968984
6	MISC DEF DEBITS - FIN 48 - INTEREST REC	758	735	0.969685
7	MISC DEF DEBITS - GPIF	2,769	2,769	1.000000
8	MISC DEF DEBITS - OTHER	343,222	332,817	0.969685
9	MISC DEF DEBITS - STORM MAINT - OFFSET	(2,522,138)	(2,436,100)	0.965887
10	MISC DEF DEBITS - STORM MAINTENANCE	2,522,140	2,436,102	0.965887
11	Misc Def Debits SPC Funds - SFAS158 - LIFE	3,610	3,501	0.969685
12	NOTES RECEIV FROM ASSOCIATED COMPANIES	160,000	155,150	0.969685
13	OPERATING LEASES - REG ASSET	49,693	47,671	0.959314
14	OTH ACCTS REC - EMPLOYEE LOAN	5	4	0.968984
15	OTH ACCTS REC - MISCELLANEOUS	150,905	146,330	0.969685
16	OTHER REG ASSETS - ARO ASSETS	79,784	77,309	0.968984
17	OTHER REG ASSETS - ASSET OPTIMIZATION	1,320	1,264	0.957242
18	OTHER REG ASSETS - CAPITAL RECOVERY - FERC RECLASS	738,440	0	0.000000
19	OTHER REG ASSETS - CEDAR BAY - TAX GROSS UP	87,556	83,859	0.957777
20	OTHER REG ASSETS - CEDAR BAY PPA LOSS - CAPACITY	139,420	133,533	0.957777
21	OTHER REG ASSETS - CONVERTIBLE ITC DEPR LOSS	35,293	33,645	0.953303
22	OTHER REG ASSETS - DEPREC SURPLUS FLOWBACK - FERC RECLASS	1,208,676	0	0.000000
23	OTHER REG ASSETS - DEPREC SURPLUS FLOWBACK 2016 - FERC RECLASS	648,860	0	0.000000
24	OTHER REG ASSETS - DISMANTLEMENT SURPLUS - FERC RECLASS	146,014	0	0.000000
25	OTHER REG ASSETS - GULF LANDFILL/ASHPOND - ECRG	91,716	87,433	0.953303
26	OTHER REG ASSETS - ICL	175,583	168,170	0.957777
27	OTHER REG ASSETS - NUCLEAR MAINT RESERVE	90,188	86,519	0.959314
28	OTHER REG ASSETS - OTHER	128,240	124,352	0.969685
29	OTHER REG ASSETS - STORM DEFERRED - A03	212,047	0	0.000000
30	OTHER REG ASSETS - UNDERRECOVERED CAP COSTS	8,716	8,716	1.000000
31	OTHER REG ASSETS - UNDERRECOVERED FUEL COST - FERC	1,411	0	0.000000
32	OTHER REG ASSETS - UNDERRECOVERED FUEL COSTS - FPSC	137,588	137,588	1.000000
33	OTHER SPECIAL DEPOSITS	2,122	2,057	0.969685
34	PLANT MATERIALS & OPERATING SUPPLIES	586,781	566,764	0.965887
35	PRELIM SURVEY & INVESTIGATION CHARGES & RIGHT OF WAY	35,539	34,462	0.969685

FLORIDA PUBLIC SERVICE COMMISSION

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Line No.	DESCRIPTION	(1)	(2)	(3)	(4)
		TOTAL COMPANY (1)	FPSC JURISDICTIONAL	JURISDICTIONAL FACTOR	
1	PREPAYMENTS - GENERAL	65,410	63,427	0.969685	
2	PREPAYMENTS - INTEREST PAPER & DEBT	8,037	7,763	0.965887	
3	PREPAYMENTS - SWAPC ECCR	35,683	35,683	1.000000	
4	RENTS RECEIVABLE	28,709	27,839	0.969685	
5	STORES EXPENSE	890	860	0.965887	
6	UNRECOVERED PLANT & REGULATORY COSTS	27,082	26,261	0.969685	
7	UNRECOVERED PLANT & REGULATORY COSTS - ECRC	189,550	180,698	0.953303	
8	WORKING FUNDS	114	111	0.969685	
9	WORKING CAPITAL ASSETS	8,872,730	5,766,796	0.649946	
10					
11	WORKING CAPITAL LIABILITIES				
12					
13	ACC MISC OPER PROV - DEFERRED COMPENSATION	(33,619)	(32,576)	0.968984	
14	ACC MISC OPER PROV - MISCELLANEOUS OPER RESERVES	(194,492)	(188,596)	0.969685	
15	ACC PROV PENS & BENEFITS - SFAS 158	(1,023)	(991)	0.968984	
16	ACCTS PAY - GENERAL	(776,141)	(752,612)	0.969685	
17	ACCTS PAYABLE - ASSOCIATED COMPANIES	(39,945)	(38,734)	0.969685	
18	ACCUM PROV INJURIES & DAMAGES - WORKERS COMPENSATION	(23,600)	(22,868)	0.968984	
19	ACCUM PROV PEN/BENFS-POST RETIREMENT BENEFITS	(145,428)	(140,918)	0.968984	
20	ACCUM PROV PROPERTY INSUR - OFFSET - STORM DEFERRED - A03	(212,047)	0	0.000000	
21	ACCUM PROVISION FOR PROPERTY INSURANCE	86,840	86,840	1.000000	
22	CUSTOMER ADVANCES FOR CONSTRUCTION	(1,216)	(1,179)	0.969685	
23	CUSTOMER DEPOSITS - MARGIN CALL COLLATERAL	(3)	(3)	0.969685	
24	CUSTOMER DEPOSITS - NON-ELECTRIC	(74)	(72)	0.969685	
25	DEFERRED GAINS FUTURE USE	(31,599)	(30,641)	0.969685	
26	INTEREST ACCRUED ON CUSTOMER DEPOSITS	(5,073)	(5,073)	1.000000	
27	INTEREST ACCRUED ON LONG - TERM DEBT	(174,807)	(169,508)	0.969685	
28	MISC CURR & ACC LIAB - JOBBING ACCOUNTS ADVANCED	(25,925)	(25,139)	0.969685	
29	MISC CURR & ACC LIAB - MISCELLANEOUS - FERC	(400)	0	0.000000	
30	MISC CURR & ACC LIAB - OTHER	(629,521)	(610,437)	0.969685	
31	MISC CURR & ACC LIAB - POLE ATTACHMENT RENTALS	(5,130)	(5,130)	1.000000	
32	MISC CURR & ACC LIAB - POLE ATTCH RENT - PHONE	(10,293)	(10,293)	1.000000	
33	OTHER DEFD CREDITS - Deferred Transmission Credit	(9,544)	(8,614)	0.902581	
34	OTHER DEFD CREDITS - GULF LANDFILL/ASHPOND - ECRC	(16,347)	(15,583)	0.953303	
35	OTHER DEFD CREDITS - INCOME TAX PAYABLE - FIN48	(45,575)	(44,193)	0.969685	

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Line No.	DESCRIPTION	(1)	(2)	(3)	(4)
		TOTAL COMPANY (1)	FPSC JURISDICTIONAL	JURISDICTIONAL FACTOR	
1	OTHER DEFD CREDITS - OTHER	(186,738)	(181,077)	0.969685	
2	OTHER NON CURRENT LIABILITY - ARO LIABILITY	(2,670,607)	(2,587,774)	0.968984	
3	OTHER REG LIAB - ARO LIABILITY	(2,672,672)	(2,589,775)	0.968984	
4	OTHER REG LIAB - BASE	(85)	(85)	1.000000	
5	OTHER REG LIAB - CONVERTIBLE ITC GROSS-UP	(70,586)	(67,290)	0.953303	
6	OTHER REG LIAB - COST RECOVERY - ECRC	(6,432)	(6,132)	0.953303	
7	OTHER REG LIAB - DEFERRED TAX CAPACITY - CEDAR BAY	(1,826)	(1,749)	0.957777	
8	OTHER REG LIAB - DEFRD GAIN LAND SALES - PIS	(10,272)	(9,960)	0.969685	
9	OTHER REG LIAB - GAINS ON SALE EMISSION ALLOW	(0)	(0)	0.953303	
10	OTHER REG LIAB - INTEREST INCOME - FIN 48	(798)	(774)	0.969685	
11	OTHER REG LIAB - NCRC AVOIDED AFUDC	(110,705)	0	0.000000	
12	OTHER REG LIAB - NUCLEAR COST RECOVERY	(241,631)	(241,631)	1.000000	
13	OTHER REG LIAB - OVERRECOVERED CAPACITY REVENUES	(343)	(343)	1.000000	
14	OTHER REG LIAB - OVERRECOVERED ECCR REVENUES	(4,233)	(4,233)	1.000000	
15	OTHER REG LIAB - OVERRECOVERED ENVIRONMENTAL REVENUES	(19,411)	(19,411)	1.000000	
16	OTHER REG LIAB - OVERRECOVERED FUEL REVENUES FERC	(24)	0	0.000000	
17	OTHER REG LIAB - OVERRECOVERED SPPC REVENUES	(7,678)	(7,678)	1.000000	
18	OTHER REG LIAB - SWAPC ECCR	(33,745)	(33,745)	1.000000	
19	OTHER REG LIAB - TAX AUDIT REFUND INTEREST	(596)	(578)	0.969685	
20	TAX COLLECTIONS PAYABLE	(103,211)	(100,082)	0.969685	
21	TAXES ACCRUED - CITY & COUNTY REAL & PERSONAL PROPERTY	(280,045)	(270,651)	0.966454	
22	TAXES ACCRUED - FEDERAL INCOME TAXES	(15,257)	(14,795)	0.969685	
23	TAXES ACCRUED - OTHER	(11,502)	(11,154)	0.969685	
24	TAXES ACCRUED - REVENUE TAXES	(105,674)	(105,674)	1.000000	
25	TAXES ACCRUED - STATE INCOME TAXES	9,798	9,501	0.969685	
26	WORKING CAPITAL LIABILITIES	(8,839,233)	(8,261,408)	0.934630	
27					
28	TOTAL WORKING CAPITAL	33,498	(2,494,612)	-74.471060	
29					
30	TOTAL RATE BASE	59,182,424	57,117,871	0.965115	
31					
32	NOTE:				
33	(1) RATE BASE IS PRESENTED IN THIS MFR ON A TOTAL SYSTEM BASIS (EXCLUDING NON-UTILITY BALANCES) AND DOES NOT CONTAIN ANY				
34	COMMISSION OR COMPANY ADJUSTMENTS. HOWEVER, IN ORDER TO MAINTAIN A BALANCED CAPITAL STRUCTURE REFLECTING FPL'S				
35	PROPOSED EQUITY RATIO ON A JURISDICTIONAL ADJUSTED BASIS, THE FORECASTED AMOUNTS FOR CERTAIN LINE ITEMS ARE SLIGHTLY				
36	DIFFERENT BETWEEN THE "WITH" AND "WITHOUT" RSAM VERSIONS OF THIS MFR.				
37	NOTE: TOTALS MAY NOT ADD DUE TO ROUNDING.				
38					

FLORIDA PUBLIC SERVICE COMMISSION

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	(1)	(2)	(3)	(4)
Line No.	DESCRIPTION	TOTAL COMPANY (1)	FPSC JURISDICTIONAL	JURISDICTIONAL FACTOR
1	ELECTRIC PLANT IN SERVICE INTANGIBLE			
2				
3	PLT IN SERV - INTAN - CAPACITY	1,979	1,896	0.957777
4	PLT IN SERV - INTAN - ECCR	9,771	9,771	1.000000
5	PLT IN SERV - INTANGIBLE	1,831,775	1,774,960	0.968984
6	PLT IN SERV - INTANGIBLE ARO	430,880	417,516	0.968984
7	PLT IN SERV - NCRC AVOIDED AFUDC - INTANG - FERC RECLASS	26,141	0	0.000000
8	ELECTRIC PLANT IN SERVICE INTANGIBLE	2,300,546	2,204,142	0.958095
9				
10	ELECTRIC PLANT IN SERVICE PRODUCTION - STEAM			
11				
12	PLT IN SERV - COAL CARS	2,510	2,403	0.957242
13	PLT IN SERV - STEAM	1,245,770	1,194,683	0.958992
14	PLT IN SERV - STEAM - CAPACITY	(1,132)	(1,084)	0.957777
15	PLT IN SERV - STEAM - ECRC	1,110,320	1,058,472	0.953303
16	PLT IN SERV - STEAM MARTIN PIPELINE	371	355	0.957242
17	ELECTRIC PLANT IN SERVICE PRODUCTION - STEAM	2,357,840	2,254,829	0.956311
18				
19	ELECTRIC PLANT IN SERVICE PRODUCTION - NUCLEAR			
20				
21	PLT IN SERV - NCRC AVOIDED AFUDC - NUCLEAR - FERC RECLASS	144,454	0	0.000000
22	PLT IN SERV - NUCLEAR - CAPACITY	149,927	143,597	0.957777
23	PLT IN SERV - NUCLEAR - ECRC	101,614	96,869	0.953303
24	PLT IN SERV - NUCLEAR ST LUCIE 1	1,737,232	1,666,552	0.959314
25	PLT IN SERV - NUCLEAR ST LUCIE 2	2,011,654	1,929,808	0.959314
26	PLT IN SERV - NUCLEAR ST LUCIE COM	552,114	529,650	0.959314
27	PLT IN SERV - NUCLEAR TURKEY PT	4,091,461	3,924,996	0.959314
28	ELECTRIC PLANT IN SERVICE PRODUCTION - NUCLEAR	8,788,455	8,291,472	0.943450
29				
30	ELECTRIC PLANT IN SERVICE PRODUCTION - OTHER			
31				
32	PLT IN SERV - OTH PROD - CAPACITY	8,064	7,723	0.957777
33	PLT IN SERV - OTH PROD - ECRC	831,048	792,241	0.953303
34	PLT IN SERV - OTHER PRODUCTION	19,593,996	18,720,173	0.955404
35	ELECTRIC PLANT IN SERVICE PRODUCTION - OTHER	20,433,109	19,520,138	0.955319

FLORIDA PUBLIC SERVICE COMMISSION

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

DOCKET NO.: 20210015-EI

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

	(1)	(2)	(3)	(4)
Line No.	DESCRIPTION	TOTAL COMPANY (1)	FPSC JURISDICTIONAL	JURISDICTIONAL FACTOR
1				
2	ELECTRIC PLANT IN SERVICE TRANSMISSION			
3				
4	PLT IN SERV - AVOIDED AFUDC - TRANS - FERC RECLASS	762	0	0.000000
5	PLT IN SERV - TRANSMISSION	9,122,498	8,233,791	0.902581
6	PLT IN SERV - TRANSMISSION - ECRC	17,952	17,114	0.953303
7	PLT IN SERV - TRANSMISSION - GSU	644,757	616,137	0.955610
8	PLT IN SERV - TRANSMISSION - OTHER RETAIL	70,944	70,944	1.000000
9	PLT IN SERV - TRANSMISSION - OTHER WHOLESALE	2,065	0	0.000000
10	PLT IN SERV - TRANSMISSION - SPPC	115,230	115,230	1.000000
11	ELECTRIC PLANT IN SERVICE TRANSMISSION	9,974,208	9,053,215	0.907663
12				
13	ELECTRIC PLANT IN SERVICE DISTRIBUTION			
14				
15	PLT IN SERV - DISTRIBUTION - ECRC	10,947	10,436	0.953303
16	PLT IN SERV - DISTRIBUTION - SPPC	1,153,554	1,153,554	1.000000
17	PLT IN SERV - DISTRIBUTION ACCT 360	115,529	115,529	1.000000
18	PLT IN SERV - DISTRIBUTION ACCT 361	363,504	363,504	1.000000
19	PLT IN SERV - DISTRIBUTION ACCT 362	3,115,268	3,115,268	1.000000
20	PLT IN SERV - DISTRIBUTION ACCT 362 - ECCR	23,890	23,890	1.000000
21	PLT IN SERV - DISTRIBUTION ACCT 363	4,106	4,106	1.000000
22	PLT IN SERV - DISTRIBUTION ACCT 364	3,490,147	3,490,147	1.000000
23	PLT IN SERV - DISTRIBUTION ACCT 365	4,123,367	4,123,367	1.000000
24	PLT IN SERV - DISTRIBUTION ACCT 366	2,177,641	2,177,641	1.000000
25	PLT IN SERV - DISTRIBUTION ACCT 367	4,150,329	4,150,329	1.000000
26	PLT IN SERV - DISTRIBUTION ACCT 368	3,462,886	3,462,886	1.000000
27	PLT IN SERV - DISTRIBUTION ACCT 369	1,606,571	1,606,571	1.000000
28	PLT IN SERV - DISTRIBUTION ACCT 370	963,282	959,761	0.996346
29	PLT IN SERV - DISTRIBUTION ACCT 370 - ECCR	1,354	1,354	1.000000
30	PLT IN SERV - DISTRIBUTION ACCT 371	108,964	108,964	1.000000
31	PLT IN SERV - DISTRIBUTION ACCT 371 - ECCR	6,916	6,916	1.000000
32	PLT IN SERV - DISTRIBUTION ACCT 373	780,868	780,868	1.000000
33	ELECTRIC PLANT IN SERVICE DISTRIBUTION	25,659,123	25,655,091	0.999843
34				
35	ELECTRIC PLANT IN SERVICE GENERAL			

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Line No.	DESCRIPTION	TOTAL COMPANY (1)	FPSC JURISDICTIONAL	JURISDICTIONAL FACTOR
1				
2	PLT IN SERV - GENERAL PLANT OTHER (EXCL ECCR)	1,077,727	1,044,300	0.968984
3	PLT IN SERV - GENERAL PLANT OTHER - CAPACITY	0	0	0.957777
4	PLT IN SERV - GENERAL PLANT OTHER - ECCR	129	129	1.000000
5	PLT IN SERV - GENERAL PLANT OTHER - ECRC	8,905	8,490	0.953303
6	PLT IN SERV - GENERAL PLANT STRUCTURES	995,602	964,722	0.968984
7	PLT IN SERV - GENERAL PLANT TRANSPORTATION EQUIP	582,234	564,175	0.968984
8	PROPERTY UNDER CAPITAL LEASES	321,325	311,358	0.968984
9	ELECTRIC PLANT IN SERVICE GENERAL	2,985,922	2,893,174	0.968938
10				
11	ACQUISITION ADJUSTMENT PLANT			
12				
13	ACQUISITION ADJUSTMENT SCHERER	8,260	7,885	0.954540
14	ACQUISITION ADJUSTMENT VERO	110,640	110,640	1.000000
15	ACQUISITION ADJUSTMENT PLANT	118,900	118,524	0.996842
16				
17	PLANT IN SERVICE	72,618,103	69,990,586	0.963817
18				
19				
20	ELECTRIC PLANT HELD FOR FUTURE USE			
21				
22	PLT FUTURE USE - DISTRIBUTION	33,306	33,306	1.000000
23	PLT FUTURE USE - GENERAL	40,838	39,571	0.968984
24	PLT FUTURE USE - OTHER PRODUCTION	285,307	273,353	0.958103
25	PLT FUTURE USE - TRANSMISSION	35,674	32,348	0.906759
26	ELECTRIC PLANT HELD FOR FUTURE USE	395,124	378,578	0.958123
27				
28	ELECTRIC PLANT HELD FOR FUTURE USE	395,124	378,578	0.958123
29				
30				
31	CONSTRUCTION WORK IN PROGRESS			
32				
33	CWIP - CAPACITY CLAUSE	3,823	3,662	0.957777
34	CWIP - CONSERVATION CLAUSE	2,550	2,550	1.000000
35	CWIP - DISTRIBUTION	399,220	399,220	1.000000

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	(1)	(2)	(3)	(4)
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1	CWIP - ENVIRONMENTAL CLAUSE	50,219	47,874	0.953303
2	CWIP - GENERAL	224,562	217,597	0.968984
3	CWIP - INTANGIBLE PLANT	198,858	192,690	0.968984
4	CWIP - NUCLEAR	540,588	518,594	0.959314
5	CWIP - OTHER PRODUCTION	1,103,310	1,055,898	0.957027
6	CWIP - STEAM (EXCL COAL)	18,518	17,751	0.958568
7	CWIP - STORM PROTECTION CLAUSE	231,924	231,924	1.000000
8	CWIP - TRANSMISSION	1,523,229	1,381,201	0.906759
9	CONSTRUCTION WORK IN PROGRESS	4,296,802	4,068,961	0.946974
10				
11	CONSTRUCTION WORK IN PROGRESS	4,296,802	4,068,961	0.946974
12				
13	ACCUM PROVISION DEPRECIATION - INTANGIBLE			
14				
15	ACC AMORT - INTANGIBLE - CAPACITY	(780)	(747)	0.957777
16	ACC AMORT - INTANGIBLE -ECCR	(4,245)	(4,245)	1.000000
17	ACC PROV DEPR & AMORT - INTANGIBLE	(747,843)	(724,648)	0.968984
18	ACC PROV DEPR & AMORT - INTANGIBLE ARO	(92,953)	(90,070)	0.968984
19	ACC PROV DEPR & AMORT - SURPLUS FLOWBACK - FERC RECLASS	(1,857,535)	0	0.000000
20	ACC PROV DEPR - CAPITAL RECOVERY - FERC RECLASS	(738,440)	0	0.000000
21	ACC PROV DEPR - ITC INTEREST SYNCHRONIZATION	(6,780)	(6,569)	0.968984
22	ACCUM PROVISION DEPRECIATION - INTANGIBLE	(3,448,577)	(826,280)	0.239600
23				
24	ACCUM PROVISION DEPRECIATION - STEAM			
25				
26	ACC PROV DEPR & AMORT - COAL CARS	(2,510)	(2,403)	0.957242
27	ACC PROV DEPR & AMORT - STEAM	300,216	285,410	0.950682
28	ACC PROV DEPR & AMORT - STEAM - CAPACITY	342	328	0.957777
29	ACC PROV DEPR & AMORT - STEAM - ECR	688,305	656,163	0.953303
30	ACC PROV DEPR & AMORT - STEAM 2016 FLOWBACK	71,375	71,375	1.000000
31	ACC PROV DEPR & AMORT - STEAM MARTIN PIPELINE	(371)	(355)	0.957242
32	ACC PROV DEPR - FOSSIL DECOM	(205,152)	(196,167)	0.956203
33	ACC PROV DEPR - SURPLUS DISMANTLEMENT - FERC RECLASS	(146,014)	0	0.000000
34	ACCUM PROVISION DEPRECIATION - STEAM	706,190	814,350	1.153161
35				

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	(1)	(2)	(3)	(4)
Line No.	DESCRIPTION	TOTAL COMPANY (1)	FPSC JURISDICTIONAL	JURISDICTIONAL FACTOR
1	ACCUM PROVISION DEPRECIATION - NUCLEAR			
2				
3	ACC PROV DEPR & AMORT - NCRC AVOIDED AFUDC - INTANG - FERC RECLASS	(11,213)	0	0.000000
4	ACC PROV DEPR & AMORT - NCRC AVOIDED AFUDC - NUCL - FERC RECLASS	(46,569)	0	0.000000
5	ACC PROV DEPR & AMORT - NUCLEAR - CAPACITY	(19,838)	(19,000)	0.957777
6	ACC PROV DEPR & AMORT - NUCLEAR - ECRC	(13,968)	(13,316)	0.953303
7	ACC PROV DEPR & AMORT - NUCLEAR 2016 FLOWBACK	(136,261)	(136,261)	1.000000
8	ACC PROV DEPR & AMORT - ST LUCIE 1	(777,457)	(745,825)	0.959314
9	ACC PROV DEPR & AMORT - ST LUCIE 2	(877,665)	(841,957)	0.959314
10	ACC PROV DEPR & AMORT - ST LUCIE COM	(304,478)	(292,090)	0.959314
11	ACC PROV DEPR & AMORT - TURKEY POINT	(1,845,007)	(1,769,941)	0.959314
12	ACCUM PROVISION DEPRECIATION - NUCLEAR	(4,032,456)	(3,818,390)	0.946914
13				
14	ACCUM PROVISION DEPRECIATION - OTHER			
15				
16	ACC PROV DEPR & AMORT - DISMANTLEMENT -OTH	(116,316)	(111,065)	0.954852
17	ACC PROV DEPR & AMORT - DISMANTLEMENT -OTHER PROD (ECRC)	(44,799)	(42,707)	0.953303
18	ACC PROV DEPR & AMORT - OTH PROD	(2,403,228)	(2,295,143)	0.955025
19	ACC PROV DEPR & AMORT - OTH PROD - CAPACITY	(1,237)	(1,185)	0.957777
20	ACC PROV DEPR & AMORT - OTH PROD - ECRC	(253,536)	(241,697)	0.953303
21	ACC PROV DEPR & AMORT - OTHER 2016 FLOWBACK	(188,169)	(188,169)	1.000000
22	ACCUM PROVISION DEPRECIATION - OTHER	(3,007,285)	(2,879,965)	0.957663
23				
24	ACCUM PROVISION DEPRECIATION - TRANSMISSION			
25				
26	ACC PROV DEPR & AMORT - AVOIDED AFUDC - TRANS - FERC RECLASS	(169)	0	0.000000
27	ACC PROV DEPR & AMORT - TRANS - ECRC	(4,810)	(4,586)	0.953303
28	ACC PROV DEPR & AMORT - TRANS 2016 FLOWBACK	298,476	298,476	1.000000
29	ACC PROV DEPR & AMORT - TRANSMISSION	(1,895,738)	(1,711,056)	0.902581
30	ACC PROV DEPR & AMORT - TRANSMISSION - GSU	(123,539)	(118,205)	0.956828
31	ACC PROV DEPR & AMORT - TRANSMISSION - OTHER RETAIL	(28,193)	(28,193)	1.000000
32	ACC PROV DEPR & AMORT - TRANSMISSION - OTHER WHOLESALE	(1,020)	0	0.000000
33	ACC PROV DEPR & AMORT - TRANSMISSION - SPPC	(1,952)	(1,952)	1.000000
34	ACCUM PROVISION DEPRECIATION - TRANSMISSION	(1,756,945)	(1,565,517)	0.891045
35				

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Line No.	DESCRIPTION	TOTAL COMPANY (1)	FPSC JURISDICTIONAL	JURISDICTIONAL FACTOR
1	ACCUM PROVISION DEPRECIATION - DISTRIBUTION			
2				
3	ACC PROV DEPR & AMORT - DISTRIBUTION - ECRC	(2,564)	(2,445)	0.953303
4	ACC PROV DEPR & AMORT - DISTRIBUTION - SPPC	(20,871)	(20,871)	1.000000
5	ACC PROV DEPR & AMORT - DISTRIBUTION 2016 FLOWBACK	577,485	577,485	1.000000
6	ACC PROV DEPR & AMORT - DISTRIBUTION ACCT 360	(669)	(669)	1.000000
7	ACC PROV DEPR & AMORT - DISTRIBUTION ACCT 361	(87,933)	(87,933)	1.000000
8	ACC PROV DEPR & AMORT - DISTRIBUTION ACCT 362	(721,803)	(721,803)	1.000000
9	ACC PROV DEPR & AMORT - DISTRIBUTION ACCT 362 - ECCR	(6,454)	(6,454)	1.000000
10	ACC PROV DEPR & AMORT - DISTRIBUTION ACCT 363	(2,327)	(2,327)	1.000000
11	ACC PROV DEPR & AMORT - DISTRIBUTION ACCT 364	(676,209)	(676,209)	1.000000
12	ACC PROV DEPR & AMORT - DISTRIBUTION ACCT 365	(732,549)	(732,549)	1.000000
13	ACC PROV DEPR & AMORT - DISTRIBUTION ACCT 366	(538,110)	(538,110)	1.000000
14	ACC PROV DEPR & AMORT - DISTRIBUTION ACCT 367	(944,409)	(944,409)	1.000000
15	ACC PROV DEPR & AMORT - DISTRIBUTION ACCT 368	(1,160,771)	(1,160,771)	1.000000
16	ACC PROV DEPR & AMORT - DISTRIBUTION ACCT 369	(661,264)	(661,264)	1.000000
17	ACC PROV DEPR & AMORT - DISTRIBUTION ACCT 370	(464,673)	(462,975)	0.996346
18	ACC PROV DEPR & AMORT - DISTRIBUTION ACCT 370 - ECCR	19,832	19,832	1.000000
19	ACC PROV DEPR & AMORT - DISTRIBUTION ACCT 371	(44,811)	(44,811)	1.000000
20	ACC PROV DEPR & AMORT - DISTRIBUTION ACCT 371 - ECCR	(4,339)	(4,339)	1.000000
21	ACC PROV DEPR & AMORT - DISTRIBUTION ACCT 373	(122,687)	(122,687)	1.000000
22	ACCUM PROVISION DEPRECIATION - DISTRIBUTION	(5,595,127)	(5,593,309)	0.999675
23				
24	ACCUM PROVISION DEPRECIATION - GENERAL			
25				
26	ACC PROV DEPR & AMORT - GENERAL 2016 FLOWBACK	25,954	25,954	1.000000
27	ACC PROV DEPR & AMORT - GENERAL PLANT STRUCTURES	(188,483)	(182,637)	0.968984
28	ACC PROV DEPR & AMORT - GENERAL PLANT TRANSPORT EQUIP	(275,061)	(266,530)	0.968984
29	ACC PROV DEPR & AMORT - GENERAL PLT OTH (EXCL ECCR)	(447,260)	(433,388)	0.968984
30	ACC PROV DEPR & AMORT - GENERAL PLT OTH - CAPACITY	(2)	(2)	0.957777
31	ACC PROV DEPR & AMORT - GENERAL PLT OTH - ECCR	(142)	(142)	1.000000
32	ACC PROV DEPR & AMORT - GENERAL PLT OTH - ECRC	(1,241)	(1,183)	0.953303
33	ACC PROV DEPR & AMORT - PROPERTY UNDER CAPITAL LEASES	(142,274)	(137,862)	0.968984
34	ACCUM PROVISION DEPRECIATION - GENERAL	(1,028,511)	(995,790)	0.968186
35				

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1	ACCUM PROVISION DEPRECIATION - NUCLEAR DECOMMISSIONING			
2				
3	ACC PROV DEPR - DECOMMISSIONING RESERVE - ARO CONTRA	4,925,568	4,772,794	0.968984
4	ACC PROV DEPR - NUCLEAR DECOMMISSIONING RESERVE	(5,649,248)	(5,419,404)	0.959314
5	ACCUM PROVISION DEPRECIATION - NUCLEAR DECOMMISSIONING	(723,680)	(646,610)	0.893502
6				
7	ACQUISITION ADJUSTMENT - RESERVE			
8				
9	ACC PROV DEPR - AMORT ELECT PLANT	20,179	19,262	0.954540
10	ACC PROV DEPR - VERO AMORT ELECT PLANT	(13,060)	(13,060)	1.000000
11	ACQUISITION ADJUSTMENT - RESERVE	7,120	6,202	0.871152
12				
13	ACCUM PROVISION DEPRECIATION	(18,879,270)	(15,505,308)	0.821287
14				
15	NUCLEAR FUEL			
16				
17	ACCUM PROV FOR AMORT OF NUCLEAR FUEL ASSEMBLIES	(468,906)	(443,768)	0.946390
18	NUCLEAR FUEL ASSEMBLIES IN REACTOR	616,700	583,639	0.946390
19	NUCLEAR FUEL IN PROCESS	483,775	457,840	0.946390
20	SPENT NUCLEAR FUEL	86,596	81,954	0.946390
21	NUCLEAR FUEL	718,166	679,666	0.946390
22				
23	NUCLEAR FUEL	718,166	679,666	0.946390
24				
25	WORKING CAPITAL ASSETS			
26				
27	ACCRUED UTILITY REVENUES - FERC	(2,276)	0	0.000000
28	ACCRUED UTILITY REVENUES - FPSC	357,810	357,810	1.000000
29	ACCTS RECEIV FROM ASSOCIATED COMPANIES	26,916	26,100	0.969685
30	ACCUM PROVISION FR UNCOLLECTIBLE ACCTS	(9,426)	(9,426)	1.000000
31	ALLOWANCE INVENTORY	6,300	6,006	0.953303
32	CASH	69,995	67,873	0.969685
33	CLEARING ACCOUNTS - OTHER	16	15	0.969685
34	CUSTOMER ACCOUNTS RECEIVABLE	897,721	897,721	1.000000
35	DEFERRED LOSSES FROM DISPOSITION OF UTILITY PLT	13	13	0.969685

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1	FUEL STOCK	165,873	159,059	0.958917
2	INTEREST AND DIVIDENDS RECEIVABLE	42	41	0.969685
3	MISC CUR & ACC ASSTS - JOB ACCT OTHER	37,254	36,125	0.969685
4	MISC DEF DEBITS - 2021 RATE CASE	5,170	5,170	1.000000
5	MISC DEF DEBITS - DEFERRED PENSION DEBIT	1,695,589	1,642,998	0.968984
6	MISC DEF DEBITS - FIN 48 - INTEREST REC	758	735	0.969685
7	MISC DEF DEBITS - GPIF	2,769	2,769	1.000000
8	MISC DEF DEBITS - OTHER	343,222	332,817	0.969685
9	MISC DEF DEBITS - STORM MAINT - OFFSET	(2,522,138)	(2,436,100)	0.965887
10	MISC DEF DEBITS - STORM MAINTENANCE	2,522,140	2,436,102	0.965887
11	Misc Def Debits SPC Funds - SFAS158 - LIFE	3,610	3,501	0.969685
12	NOTES RECEIV FROM ASSOCIATED COMPANIES	160,000	155,150	0.969685
13	OPERATING LEASES - REG ASSET	49,693	47,671	0.959314
14	OTH ACCTS REC - EMPLOYEE LOAN	5	4	0.968984
15	OTH ACCTS REC - MISCELLANEOUS	150,905	146,330	0.969685
16	OTHER REG ASSETS - ARO ASSETS	79,784	77,309	0.968984
17	OTHER REG ASSETS - ASSET OPTIMIZATION	1,320	1,264	0.957242
18	OTHER REG ASSETS - CAPITAL RECOVERY - FERC RECLASS	738,440	0	0.000000
19	OTHER REG ASSETS - CEDAR BAY - TAX GROSS UP	87,556	83,859	0.957777
20	OTHER REG ASSETS - CEDAR BAY PPA LOSS - CAPACITY	139,420	133,533	0.957777
21	OTHER REG ASSETS - CONVERTIBLE ITC DEPR LOSS	35,293	33,645	0.953303
22	OTHER REG ASSETS - DEPREC SURPLUS FLOWBACK - FERC RECLASS	1,208,676	0	0.000000
23	OTHER REG ASSETS - DEPREC SURPLUS FLOWBACK 2016 - FERC RECLASS	648,860	0	0.000000
24	OTHER REG ASSETS - DISMANTLEMENT SURPLUS - FERC RECLASS	146,014	0	0.000000
25	OTHER REG ASSETS - GULF LANDFILL/ASHPOND - ECRC	91,716	87,433	0.953303
26	OTHER REG ASSETS - ICL	175,583	168,170	0.957777
27	OTHER REG ASSETS - NUCLEAR MAINT RESERVE	90,188	86,519	0.959314
28	OTHER REG ASSETS - OTHER	128,240	124,352	0.969685
29	OTHER REG ASSETS - STORM DEFERRED - A03	212,047	0	0.000000
30	OTHER REG ASSETS - UNDERRECOVERED CAP COSTS	8,716	8,716	1.000000
31	OTHER REG ASSETS - UNDERRECOVERED FUEL COST - FERC	1,411	0	0.000000
32	OTHER REG ASSETS - UNDERRECOVERED FUEL COSTS - FPSC	137,588	137,588	1.000000
33	OTHER SPECIAL DEPOSITS	2,122	2,057	0.969685
34	PLANT MATERIALS & OPERATING SUPPLIES	586,781	566,764	0.965887
35	PRELIM SURVEY & INVESTIGATION CHARGES & RIGHT OF WAY	35,539	34,462	0.969685

FLORIDA PUBLIC SERVICE COMMISSION

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

Type of Data Shown:

X Projected Test Year Ended: 12/31/22

_ Prior Year Ended: _/~/_

_ Historical Test Year Ended: _/~/_

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

DOCKET NO.: 20210015-EI

(\$000)

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

	(1)	(2)	(3)	(4)
Line No.	DESCRIPTION	TOTAL COMPANY (1)	FPSC JURISDICTIONAL	JURISDICTIONAL FACTOR
1	PREPAYMENTS - GENERAL	65,410	63,427	0.969685
2	PREPAYMENTS - INTEREST PAPER & DEBT	8,037	7,763	0.965887
3	PREPAYMENTS - SWAPC ECCR	35,683	35,683	1.000000
4	RENTS RECEIVABLE	28,709	27,839	0.969685
5	STORES EXPENSE	890	860	0.965887
6	UNRECOVERED PLANT & REGULATORY COSTS	27,082	26,261	0.969685
7	UNRECOVERED PLANT & REGULATORY COSTS - ECRC	189,550	180,698	0.953303
8	WORKING FUNDS	114	111	0.969685
9	WORKING CAPITAL ASSETS	8,872,730	5,766,796	0.649946
10				
11	WORKING CAPITAL LIABILITIES			
12				
13	ACC MISC OPER PROV - DEFERRED COMPENSATION	(33,619)	(32,576)	0.968984
14	ACC MISC OPER PROV - MISCELLANEOUS OPER RESERVES	(194,492)	(188,596)	0.969685
15	ACC PROV PENS & BENEFITS - SFAS 158	(1,023)	(991)	0.968984
16	ACCTS PAY - GENERAL	(776,141)	(752,612)	0.969685
17	ACCTS PAYABLE - ASSOCIATED COMPANIES	(39,945)	(38,734)	0.969685
18	ACCUM PROV INJURIES & DAMAGES - WORKERS COMPENSATION	(23,600)	(22,868)	0.968984
19	ACCUM PROV PEN/BENFS-POST RETIREMENT BENEFITS	(145,428)	(140,918)	0.968984
20	ACCUM PROV PROPERTY INSUR - OFFSET - STORM DEFERRED - A03	(212,047)	0	0.000000
21	ACCUM PROVISION FOR PROPERTY INSURANCE	86,840	86,840	1.000000
22	CUSTOMER ADVANCES FOR CONSTRUCTION	(1,216)	(1,179)	0.969685
23	CUSTOMER DEPOSITS - MARGIN CALL COLLATERAL	(3)	(3)	0.969685
24	CUSTOMER DEPOSITS - NON-ELECTRIC	(74)	(72)	0.969685
25	DEFERRED GAINS FUTURE USE	(31,599)	(30,641)	0.969685
26	INTEREST ACCRUED ON CUSTOMER DEPOSITS	(5,073)	(5,073)	1.000000
27	INTEREST ACCRUED ON LONG - TERM DEBT	(174,807)	(169,508)	0.969685
28	MISC CURR & ACC LIAB - JOBBING ACCOUNTS ADVANCED	(25,925)	(25,139)	0.969685
29	MISC CURR & ACC LIAB - MISCELLANEOUS - FERC	(400)	0	0.000000
30	MISC CURR & ACC LIAB - OTHER	(629,521)	(610,437)	0.969685
31	MISC CURR & ACC LIAB - POLE ATTACHMENT RENTALS	(5,130)	(5,130)	1.000000
32	MISC CURR & ACC LIAB - POLE ATTCH RENT - PHONE	(10,293)	(10,293)	1.000000
33	OTHER DEFD CREDITS - DEFERRED TRANSMISSION CREDIT	(9,544)	(8,614)	0.902581
34	OTHER DEFD CREDITS - GULF LANDFILL/ASHPOND - ECRC	(16,347)	(15,583)	0.953303
35	OTHER DEFD CREDITS - INCOME TAX PAYABLE - FIN48	(45,575)	(44,193)	0.969685

FLORIDA PUBLIC SERVICE COMMISSION

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

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

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

DOCKET NO.: 20210015-EI

(\$000)

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

	(1)	(2)	(3)	(4)
Line No.	DESCRIPTION	TOTAL COMPANY (1)	FPSC JURISDICTIONAL	JURISDICTIONAL FACTOR
1	OTHER DEFD CREDITS - OTHER	(186,738)	(181,077)	0.969685
2	OTHER NON CURRENT LIABILITY - ARO LIABILITY	(2,670,607)	(2,587,774)	0.968984
3	OTHER REG LIAB - ARO LIABILITY	(2,672,672)	(2,589,775)	0.968984
4	OTHER REG LIAB - BASE	(85)	(85)	1.000000
5	OTHER REG LIAB - CONVERTIBLE ITC GROSS-UP	(70,586)	(67,290)	0.953303
6	OTHER REG LIAB - COST RECOVERY - ECRC	(6,432)	(6,132)	0.953303
7	OTHER REG LIAB - DEFERRED TAX CAPACITY - CEDAR BAY	(1,826)	(1,749)	0.957777
8	OTHER REG LIAB - DEFRD GAIN LAND SALES - PIS	(10,272)	(9,960)	0.969685
9	OTHER REG LIAB - GAINS ON SALE EMISSION ALLOW	(0)	(0)	0.953303
10	OTHER REG LIAB - INTEREST INCOME - FIN 48	(798)	(774)	0.969685
11	OTHER REG LIAB - NCRC AVOIDED AFUDC	(110,705)	0	0.000000
12	OTHER REG LIAB - NUCLEAR COST RECOVERY	(241,631)	(241,631)	1.000000
13	OTHER REG LIAB - OVERRECOVERED CAPACITY REVENUES	(343)	(343)	1.000000
14	OTHER REG LIAB - OVERRECOVERED ECCR REVENUES	(4,233)	(4,233)	1.000000
15	OTHER REG LIAB - OVERRECOVERED ENVIRONMENTL REVENUES	(19,411)	(19,411)	1.000000
16	OTHER REG LIAB - OVERRECOVERED FUEL REVENUES FERC	(24)	0	0.000000
17	OTHER REG LIAB - OVERRECOVERED SPPC REVENUES	(7,677)	(7,677)	1.000000
18	OTHER REG LIAB - SWAPC ECCR	(33,745)	(33,745)	1.000000
19	OTHER REG LIAB - TAX AUDIT REFUND INTEREST	(596)	(578)	0.969685
20	TAX COLLECTIONS PAYABLE	(103,211)	(100,082)	0.969685
21	TAXES ACCRUED - CITY & COUNTY REAL & PERSONAL PROPERTY	(280,045)	(270,651)	0.966454
22	TAXES ACCRUED - FEDERAL INCOME TAXES	(15,256)	(14,793)	0.969685
23	TAXES ACCRUED - OTHER	(11,502)	(11,154)	0.969685
24	TAXES ACCRUED - REVENUE TAXES	(105,674)	(105,674)	1.000000
25	TAXES ACCRUED - STATE INCOME TAXES	9,798	9,501	0.969685
26	WORKING CAPITAL LIABILITIES	(8,839,230)	(8,261,406)	0.934630
27				
28	TOTAL WORKING CAPITAL	33,500	(2,494,610)	-74.466420
29				
30	TOTAL RATE BASE	59,182,426	57,117,873	0.965115

31
 32 NOTE:
 33 (1) RATE BASE IS PRESENTED IN THIS MFR ON A TOTAL SYSTEM BASIS (EXCLUDING NON-UTILITY BALANCES) AND DOES NOT CONTAIN ANY
 34 COMMISSION OR COMPANY ADJUSTMENTS. HOWEVER, IN ORDER TO MAINTAIN A BALANCED CAPITAL STRUCTURE REFLECTING FPL'S
 35 PROPOSED EQUITY RATIO ON A JURISDICTIONAL ADJUSTED BASIS, THE FORECASTED AMOUNTS FOR CERTAIN LINE ITEMS ARE SLIGHTLY
 36 DIFFERENT BETWEEN THE "WITH" AND "WITHOUT" RSAM VERSIONS OF THIS MFR.
 37 NOTE: TOTALS MAY NOT ADD DUE TO ROUNDING.

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

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

Type of Data Shown:
 ___ Projected Test Year Ended ___/___/___
 ___ Prior Year Ended ___/___/___
 X Historical Test Year Ended 12/31/20

DOCKET NO.: 20210015-EI

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

Line No.	(1) Description	(2) Total Company	(3) FPSC Jurisdictional	(4) Jurisdictional Factor
1	NOTE: FPL AND GULF WERE NOT CONSOLIDATED IN THE YEAR(S) REPORTED IN THIS MFR. PLEASE SEE PRE-CONSOLIDATION FPL AND PRE-CONSOLIDATION GULF PAGES FOR THE YEAR(S) REQUESTED.			
2				
3				
4	Electric Plant in Service:			
5	Intangible			
6	Production:			
7	Steam			
8	Nuclear			
9	Other			
10	Total Production			
11	Transmission:			
12	Land and Land Rights			
13	Structure and Improvements			
14	Station Equipment			
15	Towers & Fixtures			
16	Poles & Fixtures			
17	O.H. Conductor and Devices			
18	U.G. Conductor and Devices			
19	Roads and Trails			
20	Total Transmission			
21	Distribution:			
22	Land and Land Rights			
23	Structure and Improvements			
24	Station Equipment			
25	Poles and Fixtures			
26	O.H. Conductors			
27	U.G. Conduits			
28	U.G. Conductors			
29	Line Transformers			
30	Services			
31	Meters			
32	Street Lighting			
33	Total Distribution			
34	General Plant			
35	Total Electric Gross Plant			

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

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

Type of Data Shown:
 ___ Projected Test Year Ended ___/___/___
 ___ Prior Year Ended ___/___/___
 X Historical Test Year Ended 12/31/20

DOCKET NO.: 20210015-EI

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

Line No.	(1) Description	(2) Total Company	(3) FPSC Jurisdictional	(4) Jurisdictional Factor
1	NOTE: FPL AND GULF WERE NOT CONSOLIDATED IN THE YEAR(S) REPORTED IN THIS MFR. PLEASE SEE PRE-CONSOLIDATION FPL AND			
2	PRE-CONSOLIDATION GULF PAGES FOR THE YEAR(S) REQUESTED.			
3				
4	Accumulated Depreciation:			
5	Intangible			
6	Production:			
7	Steam			
8	Nuclear			
9	Other			
10	Total Production			
11	Transmission:			
12	Land and Land Rights			
13	Structure and Improvements			
14	Station Equipment			
15	Towers & Fixtures			
16	Poles & Fixtures			
17	O.H. Conductor and Devices			
18	U.G. Conductor and Devices			
19	Roads and Trails			
20	Total Transmission			
21	Distribution:			
22	Land and Land Rights			
23	Structure and Improvements			
24	Station Equipment			
25	Poles and Fixtures			
26	O.H. Conductors			
27	U.G. Conduits			
28	U.G. Conductors			
29	Line Transformers			
30	Services			
31	Meters			
32	Street Lighting			
33	Total Distribution			
34	General Plant			
35	Total Electric Accumulated Depreciation			

Supporting Schedules: B-5, B-16, B-17, B-15, B-9, B-7

Recap Schedules: B-1, E-3a, B-3

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

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

Type of Data Shown:
 ___ Projected Test Year Ended ___/___/___
 ___ Prior Year Ended ___/___/___
 X Historical Test Year Ended 12/31/20

DOCKET NO.: 20210015-EI

Witness: Liz Fuentes, Tara B. DuBose

Line No.	(1) Description	(2) Total Company	(3) FPSC Jurisdictional	(4) Jurisdictional Factor
1	NOTE: FPL AND GULF WERE NOT CONSOLIDATED IN THE YEAR(S) REPORTED IN THIS MFR. PLEASE SEE PRE-CONSOLIDATION FPL AND			
2	PRE-CONSOLIDATION GULF PAGES FOR THE YEAR(S) REQUESTED.			
3				
4	NET PLANT IN SERVICE			
5	CWIP			
6	Production			
7	Transmission			
8	Distribution			
9	Customer Accounts			
10	Customer Services			
11	Total CWIP			
12	CWIP - NOT BEARING INTEREST			
13	Production			
14	Transmission			
15	Distribution			
16	Total CWIP Not Bearing Interest			
17	PLANT HELD FOR FUTURE USE			
18	UNAMORTIZED NUCLEAR SITE			
19	WORKING CAPITAL			
20	Net of Current Assets and Current Liabilities			
21	Preliminary Survey and Investigation Charges			
22	Prepayments			
23	Clearing Accounts			
24	Unamortized Deferred O & M			
25	Injuries and Damages Reserve			
26	Property Insurance Reserves			
27	Other Deferred Credits & Debits			
28				
29	Total Working Capital			
30				
31	Total Adjusted Rate Base			

FLORIDA PUBLIC SERVICE COMMISSION	EXPLANATION: Provide a development of jurisdictional separation factors for rate base for the test year and the most recent historical year.	Type of Data Shown: _ Projected Test Year Ended: <u> </u> / <u> </u> / <u> </u> _ Prior Year Ended: <u> </u> / <u> </u> / <u> </u> X Historical Test Year Ended: 12/31/20
COMPANY: FLORIDA POWER & LIGHT COMPANY AND SUBSIDIARIES (PRE-CONSOLIDATION FPL)		
DOCKET NO.: 20210015-EI	(\$000)	Witness: Liz Fuentes, Tara B. DuBose

	(1)	(2)	(3)	(4)
Line No.	DESCRIPTION	TOTAL COMPANY (1)	FPSC JURISDICTIONAL	JURISDICTIONAL FACTOR
1	ELECTRIC PLANT IN SERVICE INTANGIBLE			
2				
3	PLT IN SERV - INTAN - CAPACITY	2,457	2,353	0.957662
4	PLT IN SERV - INTAN - ECCR	8,379	8,379	1.000000
5	PLT IN SERV - INTANGIBLE	1,320,915	1,279,577	0.968705
6	PLT IN SERV - INTANGIBLE ARO	333,293	322,863	0.968705
7	PLT IN SERV - NCRC AVOIDED AFUDC - INTANG - FERC RECLASS	26,141	0	0.000000
8	ELECTRIC PLANT IN SERVICE INTANGIBLE	1,691,185	1,613,172	0.953871
9				
10	ELECTRIC PLANT IN SERVICE PRODUCTION - STEAM			
11				
12	PLT IN SERV - COAL CARS	32,674	31,137	0.952970
13	PLT IN SERV - STEAM	1,518,179	1,445,704	0.952262
14	PLT IN SERV - STEAM - CAPACITY	735	704	0.957662
15	PLT IN SERV - STEAM - ECRC	743,948	710,012	0.954383
16	PLT IN SERV - STEAM MARTIN PIPELINE	371	353	0.952970
17	ELECTRIC PLANT IN SERVICE PRODUCTION - STEAM	2,295,907	2,187,911	0.952961
18				
19	ELECTRIC PLANT IN SERVICE PRODUCTION - NUCLEAR			
20				
21	PLT IN SERV - NCRC AVOIDED AFUDC - NUCLEAR - FERC RECLASS	144,058	0	0.000000
22	PLT IN SERV - NUCLEAR - CAPACITY	136,395	130,621	0.957662
23	PLT IN SERV - NUCLEAR - ECRC	81,272	77,565	0.954383
24	PLT IN SERV - NUCLEAR ST LUCIE 1	1,687,377	1,615,523	0.957416
25	PLT IN SERV - NUCLEAR ST LUCIE 2	1,949,692	1,866,667	0.957416
26	PLT IN SERV - NUCLEAR ST LUCIE COM	563,640	539,638	0.957416
27	PLT IN SERV - NUCLEAR TURKEY PT	3,805,832	3,643,766	0.957416
28	ELECTRIC PLANT IN SERVICE PRODUCTION - NUCLEAR	8,368,267	7,873,779	0.940909
29				
30	ELECTRIC PLANT IN SERVICE PRODUCTION - OTHER			
31				
32	PLT IN SERV - OTH PROD - CAPACITY	5,497	5,264	0.957662
33	PLT IN SERV - OTH PROD - ECRC	674,152	643,399	0.954383
34	PLT IN SERV - OTHER PRODUCTION	14,625,033	13,787,675	0.942745
35	ELECTRIC PLANT IN SERVICE PRODUCTION - OTHER	15,304,682	14,436,339	0.943263

FLORIDA PUBLIC SERVICE COMMISSION	EXPLANATION:	Provide a development of jurisdictional separation factors for rate base for the test year and the most recent historical year.	Type of Data Shown:
COMPANY: FLORIDA POWER & LIGHT COMPANY AND SUBSIDIARIES (PRE-CONSOLIDATION FPL)			_ Projected Test Year Ended: <u> </u> / <u> </u> / <u> </u> _ Prior Year Ended: <u> </u> / <u> </u> / <u> </u> X Historical Test Year Ended: 12/31/20
DOCKET NO.: 20210015-EI		(\$000)	Witness: Liz Fuentes, Tara B. DuBose

Line No.	DESCRIPTION	(1) TOTAL COMPANY (1)	(2) FPSC JURISDICTIONAL	(3) JURISDICTIONAL FACTOR	(4)
1					
2	ELECTRIC PLANT IN SERVICE TRANSMISSION				
3					
4	ELECTRIC PLANT PURCHASED OR SOLD	21	19	0.902478	
5	PLT IN SERV - AVOIDED AFUDC - TRANS - FERC RECLASS	762	0	0.000000	
6	PLT IN SERV - TRANSMISSION	6,211,346	5,605,603	0.902478	
7	PLT IN SERV - TRANSMISSION - ECRC	10,911	10,413	0.954383	
8	PLT IN SERV - TRANSMISSION - GSU	608,780	577,680	0.948914	
9	PLT IN SERV - TRANSMISSION - OTHER RETAIL	68,296	68,296	1.000000	
10	PLT IN SERV - TRANSMISSION - OTHER WHOLESALE	2,102	0	0.000000	
11	ELECTRIC PLANT IN SERVICE TRANSMISSION	6,902,217	6,262,010	0.907246	
12					
13	ELECTRIC PLANT IN SERVICE DISTRIBUTION				
14					
15	PLT IN SERV - DISTRIBUTION - ECRC	7,726	7,374	0.954383	
16	PLT IN SERV - DISTRIBUTION ACCT 360	109,934	109,934	1.000000	
17	PLT IN SERV - DISTRIBUTION ACCT 361	268,173	268,173	1.000000	
18	PLT IN SERV - DISTRIBUTION ACCT 362	2,176,230	2,176,230	1.000000	
19	PLT IN SERV - DISTRIBUTION ACCT 362 - ECCR	10,019	10,019	1.000000	
20	PLT IN SERV - DISTRIBUTION ACCT 363	4,106	4,106	1.000000	
21	PLT IN SERV - DISTRIBUTION ACCT 364	2,700,078	2,700,078	1.000000	
22	PLT IN SERV - DISTRIBUTION ACCT 365	3,260,638	3,260,638	1.000000	
23	PLT IN SERV - DISTRIBUTION ACCT 366	2,127,643	2,127,643	1.000000	
24	PLT IN SERV - DISTRIBUTION ACCT 367	3,041,436	3,041,436	1.000000	
25	PLT IN SERV - DISTRIBUTION ACCT 368	2,775,619	2,775,619	1.000000	
26	PLT IN SERV - DISTRIBUTION ACCT 369	1,431,582	1,431,582	1.000000	
27	PLT IN SERV - DISTRIBUTION ACCT 370	816,572	813,740	0.996532	
28	PLT IN SERV - DISTRIBUTION ACCT 371	94,349	94,349	1.000000	
29	PLT IN SERV - DISTRIBUTION ACCT 371 - ECCR	23,102	23,102	1.000000	
30	PLT IN SERV - DISTRIBUTION ACCT 373	587,804	587,804	1.000000	
31	ELECTRIC PLANT IN SERVICE DISTRIBUTION	19,435,010	19,431,826	0.999836	
32					
33	ELECTRIC PLANT IN SERVICE GENERAL				
34					
35	PLT IN SERV - GENERAL PLANT OTHER (EXCL ECCR)	676,554	655,381	0.968705	

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

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

Type of Data Shown:
 _ Projected Test Year Ended: __/__/__
 _ Prior Year Ended: __/__/__
 X Historical Test Year Ended: 12/31/20

DOCKET NO.: 20210015-EI

(\$000)

Witness: Liz Fuentes, Tara B. DuBose

Line No.	(1) DESCRIPTION	(2) TOTAL COMPANY (1)	(3) FPSC JURISDICTIONAL	(4) JURISDICTIONAL FACTOR
1	PLT IN SERV - GENERAL PLANT OTHER - CAPACITY	144	138	0.957662
2	PLT IN SERV - GENERAL PLANT OTHER - ECCR	128	128	1.000000
3	PLT IN SERV - GENERAL PLANT OTHER - ECRC	6,707	6,401	0.954383
4	PLT IN SERV - GENERAL PLANT STRUCTURES	629,792	610,083	0.968705
5	PLT IN SERV - GENERAL PLANT TRANSPORTATION EQUIP	430,854	417,370	0.968705
6	PROPERTY UNDER CAPITAL LEASES	100,620	97,472	0.968705
7	ELECTRIC PLANT IN SERVICE GENERAL	1,844,799	1,786,974	0.968655
8				
9	ACQUISITION ADJUSTMENT PLANT			
10				
11	ACQUISITION ADJUSTMENT SCHERER	107,383	101,616	0.946300
12	ACQUISITION ADJUSTMENT VERO	110,640	110,640	1.000000
13	ACQUISITION ADJUSTMENT PLANT	218,023	212,256	0.973551
14				
15	PLANT IN SERVICE	56,060,090	53,804,267	0.959761
16				
17				
18	ELECTRIC PLANT HELD FOR FUTURE USE			
19				
20	PLT FUTURE USE - DISTRIBUTION	47,550	47,550	1.000000
21	PLT FUTURE USE - GENERAL	35,533	34,421	0.968705
22	PLT FUTURE USE - OTHER PRODUCTION	370,423	351,568	0.949099
23	PLT FUTURE USE - TRANSMISSION	38,731	35,150	0.907529
24	ELECTRIC PLANT HELD FOR FUTURE USE	492,237	468,688	0.952160
25				
26	ELECTRIC PLANT HELD FOR FUTURE USE	492,237	468,688	0.952160
27				
28				
29	CONSTRUCTION WORK IN PROGRESS			
30				
31	CWIP - CAPACITY CLAUSE	1,354	1,297	0.957662
32	CWIP - CONSERVATION CLAUSE	1,252	1,252	1.000000
33	CWIP - DISTRIBUTION	610,366	610,366	1.000000
34	CWIP - ENVIRONMENTAL CLAUSE	12,104	11,552	0.954383
35	CWIP - GENERAL	178,118	172,544	0.968705

FLORIDA PUBLIC SERVICE COMMISSION	EXPLANATION: Provide a development of jurisdictional separation factors for rate base for the test year and the most recent historical year.	Type of Data Shown: _ Projected Test Year Ended: <u> </u> / <u> </u> / <u> </u> _ Prior Year Ended: <u> </u> / <u> </u> / <u> </u> X Historical Test Year Ended: 12/31/20
COMPANY: FLORIDA POWER & LIGHT COMPANY AND SUBSIDIARIES (PRE-CONSOLIDATION FPL)		
DOCKET NO.: 20210015-EI	(\$000)	Witness: Liz Fuentes, Tara B. DuBose

	(1)	(2)	(3)	(4)
Line No.	DESCRIPTION	TOTAL COMPANY (1)	FPSC JURISDICTIONAL	JURISDICTIONAL FACTOR
1	CWIP - INTANGIBLE PLANT	191,695	185,696	0.968705
2	CWIP - NCRC AVOIDED AFUDC - NUCLEAR - FERC RECLASS	(623)	0	0.000000
3	CWIP - NUCLEAR	568,667	544,451	0.957416
4	CWIP - OTHER PRODUCTION	1,395,571	1,317,207	0.943848
5	CWIP - STEAM (EXCL COAL)	61,753	59,072	0.956583
6	CWIP - TRANSMISSION	873,827	793,023	0.907529
7	CONSTRUCTION WORK IN PROGRESS	3,894,085	3,696,460	0.949250
8				
9	CONSTRUCTION WORK IN PROGRESS	3,894,085	3,696,460	0.949250
10				
11	ACCUM PROVISION DEPRECIATION - INTANGIBLE			
12				
13	ACC AMORT - INTANGIBLE - CAPACITY	(1,015)	(973)	0.957662
14	ACC AMORT - INTANGIBLE -ECCR	(3,079)	(3,079)	1.000000
15	ACC PROV DEPR & AMORT - INTANGIBLE	(527,182)	(510,684)	0.968705
16	ACC PROV DEPR & AMORT - INTANGIBLE ARO	(28,559)	(27,665)	0.968705
17	ACC PROV DEPR & AMORT - SURPLUS FLOWBACK - FERC RECLASS	(1,366,095)	0	0.000000
18	ACC PROV DEPR - CAPITAL RECOVERY - FERC RECLASS	(792,914)	0	0.000000
19	ACC PROV DEPR - ITC INTEREST SYNCHRONIZATION	(6,780)	(6,568)	0.968705
20	ACCUM PROVISION DEPRECIATION - INTANGIBLE	(2,725,624)	(548,968)	0.201410
21				
22	ACCUM PROVISION DEPRECIATION - STEAM			
23				
24	ACC PROV DEPR & AMORT - COAL CARS	(32,674)	(31,137)	0.952970
25	ACC PROV DEPR & AMORT - STEAM	(474,483)	(451,086)	0.950689
26	ACC PROV DEPR & AMORT - STEAM - CAPACITY	(184)	(176)	0.957662
27	ACC PROV DEPR & AMORT - STEAM - ECRC	(167,350)	(159,716)	0.954383
28	ACC PROV DEPR & AMORT - STEAM 2016 FLOWBACK	16,356	16,356	1.000000
29	ACC PROV DEPR & AMORT - STEAM MARTIN PIPELINE	(371)	(353)	0.952970
30	ACC PROV DEPR - FOSSIL DECOM	(25,462)	(24,216)	0.951049
31	ACC PROV DEPR - SURPLUS DISMANTLEMENT - FERC RECLASS	(130,257)	0	0.000000
32	ACC PROV DEPR - SURPLUS DISMANTLEMENT DEPR	(15,758)	(14,912)	0.946300
33	ACCUM PROVISION DEPRECIATION - STEAM	(830,182)	(665,239)	0.801318
34				
35				

FLORIDA PUBLIC SERVICE COMMISSION	EXPLANATION: Provide a development of jurisdictional separation factors for rate base for the test year and the most recent historical year.	Type of Data Shown: _ Projected Test Year Ended: <u> </u> / <u> </u> / <u> </u> _ Prior Year Ended: <u> </u> / <u> </u> / <u> </u> X Historical Test Year Ended: 12/31/20
COMPANY: FLORIDA POWER & LIGHT COMPANY AND SUBSIDIARIES (PRE-CONSOLIDATION FPL)		
DOCKET NO.: 20210015-EI	(\$000)	Witness: Liz Fuentes, Tara B. DuBose

	(1)	(2)	(3)	(4)
Line No.	DESCRIPTION	TOTAL COMPANY (1)	FPSC JURISDICTIONAL	JURISDICTIONAL FACTOR
1	ACCUM PROVISION DEPRECIATION - NUCLEAR			
2				
3	ACC PROV DEPR & AMORT - NCRC AVOIDED AFUDC - INTANG - FERC RECLASS	(8,925)	0	0.000000
4	ACC PROV DEPR & AMORT - NCRC AVOIDED AFUDC - NUCL - FERC RECLASS	(34,017)	0	0.000000
5	ACC PROV DEPR & AMORT - NUCLEAR - CAPACITY	(13,852)	(13,266)	0.957662
6	ACC PROV DEPR & AMORT - NUCLEAR - ECRC	(8,555)	(8,165)	0.954383
7	ACC PROV DEPR & AMORT - NUCLEAR 2016 FLOWBACK	(32,735)	(32,735)	1.000000
8	ACC PROV DEPR & AMORT - ST LUCIE 1	(682,427)	(653,367)	0.957416
9	ACC PROV DEPR & AMORT - ST LUCIE 2	(802,855)	(768,666)	0.957416
10	ACC PROV DEPR & AMORT - ST LUCIE COM	(291,563)	(279,147)	0.957416
11	ACC PROV DEPR & AMORT - TURKEY POINT	(1,538,227)	(1,472,724)	0.957416
12	ACCUM PROVISION DEPRECIATION - NUCLEAR	<u>(3,413,157)</u>	<u>(3,228,070)</u>	<u>0.945772</u>
13				
14	ACCUM PROVISION DEPRECIATION - OTHER			
15				
16	ACC PROV DEPR & AMORT - DISMANTLEMENT -OTH	(182,019)	(171,258)	0.940880
17	ACC PROV DEPR & AMORT - DISMANTLEMENT -OTHER PROD (ECRC)	(5,628)	(5,372)	0.954383
18	ACC PROV DEPR & AMORT - OTH PROD	(1,311,601)	(1,234,462)	0.941188
19	ACC PROV DEPR & AMORT - OTH PROD - CAPACITY	(820)	(785)	0.957662
20	ACC PROV DEPR & AMORT - OTH PROD - ECRC	(193,778)	(184,939)	0.954383
21	ACC PROV DEPR & AMORT - OTHER 2016 FLOWBACK	(45,635)	(45,635)	1.000000
22	ACCUM PROVISION DEPRECIATION - OTHER	<u>(1,739,481)</u>	<u>(1,642,451)</u>	<u>0.944219</u>
23				
24	ACCUM PROVISION DEPRECIATION - TRANSMISSION			
25				
26	ACC PROV DEPR & AMORT - AVOIDED AFUDC - TRANS - FERC RECLASS	(138)	0	0.000000
27	ACC PROV DEPR & AMORT - TRANS - ECRC	(2,356)	(2,249)	0.954383
28	ACC PROV DEPR & AMORT - TRANS 2016 FLOWBACK	72,937	72,937	1.000000
29	ACC PROV DEPR & AMORT - TRANSMISSION	(1,800,931)	(1,625,301)	0.902478
30	ACC PROV DEPR & AMORT - TRANSMISSION - GSU	(97,620)	(92,633)	0.948914
31	ACC PROV DEPR & AMORT - TRANSMISSION - OTHER RETAIL	(24,914)	(24,914)	1.000000
32	ACC PROV DEPR & AMORT - TRANSMISSION - OTHER WHOLESALE	(946)	0	0.000000
33	ACCUM PROVISION DEPRECIATION - TRANSMISSION	<u>(1,853,968)</u>	<u>(1,672,159)</u>	<u>0.901935</u>
34				
35	ACCUM PROVISION DEPRECIATION - DISTRIBUTION			

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COMPANY: FLORIDA POWER & LIGHT COMPANY AND SUBSIDIARIES (PRE-CONSOLIDATION FPL)		
DOCKET NO.: 20210015-EI	(\$000)	Witness: Liz Fuentes, Tara B. DuBose

	(1)	(2)	(3)	(4)
Line No.	DESCRIPTION	TOTAL COMPANY (1)	FPSC JURISDICTIONAL	JURISDICTIONAL FACTOR
1				
2	ACC PROV DEPR & AMORT - DISTRIBUTION - ECRC	(2,933)	(2,799)	0.954383
3	ACC PROV DEPR & AMORT - DISTRIBUTION 2016 FLOWBACK	139,901	139,901	1.000000
4	ACC PROV DEPR & AMORT - DISTRIBUTION ACCT 360	(608)	(608)	1.000000
5	ACC PROV DEPR & AMORT - DISTRIBUTION ACCT 361	(68,937)	(68,937)	1.000000
6	ACC PROV DEPR & AMORT - DISTRIBUTION ACCT 362	(598,357)	(598,357)	1.000000
7	ACC PROV DEPR & AMORT - DISTRIBUTION ACCT 362 - ECCR	(4,560)	(4,560)	1.000000
8	ACC PROV DEPR & AMORT - DISTRIBUTION ACCT 363	(1,506)	(1,506)	1.000000
9	ACC PROV DEPR & AMORT - DISTRIBUTION ACCT 364	(489,546)	(489,546)	1.000000
10	ACC PROV DEPR & AMORT - DISTRIBUTION ACCT 365	(626,484)	(626,484)	1.000000
11	ACC PROV DEPR & AMORT - DISTRIBUTION ACCT 366	(476,222)	(476,222)	1.000000
12	ACC PROV DEPR & AMORT - DISTRIBUTION ACCT 367	(856,170)	(856,170)	1.000000
13	ACC PROV DEPR & AMORT - DISTRIBUTION ACCT 368	(999,867)	(999,867)	1.000000
14	ACC PROV DEPR & AMORT - DISTRIBUTION ACCT 369	(520,511)	(520,511)	1.000000
15	ACC PROV DEPR & AMORT - DISTRIBUTION ACCT 370	(357,428)	(357,428)	0.996532
16	ACC PROV DEPR & AMORT - DISTRIBUTION ACCT 371	(40,403)	(40,403)	1.000000
17	ACC PROV DEPR & AMORT - DISTRIBUTION ACCT 371 - ECCR	(14,760)	(14,760)	1.000000
18	ACC PROV DEPR & AMORT - DISTRIBUTION ACCT 373	(113,300)	(113,300)	1.000000
19	ACC PROV DEPR & AMORT - DISTRIBUTION FLOWBACK	(0)	(0)	1.000000
20	ACCUM PROVISION DEPRECIATION - DISTRIBUTION	<u>(5,031,693)</u>	<u>(5,030,320)</u>	<u>0.999727</u>
21				
22	ACCUM PROVISION DEPRECIATION - GENERAL			
23				
24	ACC PROV DEPR & AMORT - GENERAL 2016 FLOWBACK	6,596	6,596	1.000000
25	ACC PROV DEPR & AMORT - GENERAL PLANT STRUCTURES	(137,124)	(132,833)	0.968705
26	ACC PROV DEPR & AMORT - GENERAL PLANT TRANSPORT EQUIP	(183,875)	(178,121)	0.968705
27	ACC PROV DEPR & AMORT - GENERAL PLT OTH (EXCL ECCR)	(292,664)	(283,505)	0.968705
28	ACC PROV DEPR & AMORT - GENERAL PLT OTH - CAPACITY	(131)	(126)	0.957662
29	ACC PROV DEPR & AMORT - GENERAL PLT OTH - ECCR	(91)	(91)	1.000000
30	ACC PROV DEPR & AMORT - GENERAL PLT OTH - ECRC	(1,018)	(971)	0.954383
31	ACC PROV DEPR & AMORT - PROPERTY UNDER CAPITAL LEASES	(38,946)	(37,727)	0.968705
32	ACCUM PROVISION DEPRECIATION - GENERAL	<u>(647,252)</u>	<u>(626,777)</u>	<u>0.968366</u>
33				
34	ACCUM PROVISION DEPRECIATION - NUCLEAR DECOMMISSIONING			
35				

FLORIDA PUBLIC SERVICE COMMISSION COMPANY: FLORIDA POWER & LIGHT COMPANY AND SUBSIDIARIES (PRE-CONSOLIDATION FPL)	EXPLANATION: Provide a development of jurisdictional separation factors for rate base for the test year and the most recent historical year.	Type of Data Shown: _ Projected Test Year Ended: <u> </u> / <u> </u> / <u> </u> _ Prior Year Ended: <u> </u> / <u> </u> / <u> </u> X Historical Test Year Ended: 12/31/20
DOCKET NO.: 20210015-EI	(\$000)	Witness: Liz Fuentes, Tara B. DuBose

	(1)	(2)	(3)	(4)
Line No.	DESCRIPTION	TOTAL COMPANY (1)	FPSC JURISDICTIONAL	JURISDICTIONAL FACTOR
1	ACC PROV DEPR - DECOMMISSIONING RESERVE - ARO CONTRA	4,710,626	4,563,209	0.968705
2	ACC PROV DEPR - NUCLEAR DECOMMISSIONING RESERVE	(5,075,650)	(4,859,511)	0.957416
3	ACCUM PROVISION DEPRECIATION - NUCLEAR DECOMMISSIONING	(365,025)	(296,302)	0.811733
4				
5	ACQUISITION ADJUSTMENT - RESERVE			
6				
7	ACC PROV DEPR - AMORT ELECT PLANT	(76,389)	(72,287)	0.946300
8	ACC PROV DEPR - VERO AMORT ELECT PLANT	(5,684)	(5,684)	1.000000
9	ACQUISITION ADJUSTMENT - RESERVE	(82,073)	(77,971)	0.950018
10				
11	ACCUM PROVISION DEPRECIATION	(16,688,454)	(13,788,257)	0.826215
12				
13	NUCLEAR FUEL			
14				
15	ACCUM PROV FOR AMORT OF NUCLEAR FUEL ASSEMBLIES	(523,593)	(496,248)	0.947774
16	NUCLEAR FUEL ASSEMBLIES IN REACTOR	694,411	658,145	0.947774
17	NUCLEAR FUEL IN PROCESS	366,693	347,542	0.947774
18	SPENT NUCLEAR FUEL	97,882	92,770	0.947774
19	NUCLEAR FUEL	635,392	602,208	0.947774
20				
21	NUCLEAR FUEL	635,392	602,208	0.947774
22				
23	WORKING CAPITAL ASSETS			
24				
25	ACCRUED UTILITY REVENUES - CLAUSE	158,443	158,443	1.000000
26	ACCRUED UTILITY REVENUES - FERC	(16,842)	0	0.000000
27	ACCRUED UTILITY REVENUES - FPSC	293,736	293,736	1.000000
28	ACCTS RECEIV FROM ASSOCIATED COMPANIES	41,320	39,974	0.967419
29	ACCUM PROVISION FR UNCOLLECTIBLE ACCTS	(22,692)	(22,692)	1.000000
30	CASH	148,471	143,634	0.967419
31	CLEARING ACCOUNTS - OTHER	(2)	(2)	0.967419
32	CUSTOMER ACCOUNTS RECEIVABLE	693,972	693,972	1.000000
33	DEFERRED LOSSES FROM DISPOSITION OF UTILITY PLT	30	29	0.967419
34	FUEL STOCK	194,208	185,911	0.957280
35				

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COMPANY: FLORIDA POWER & LIGHT COMPANY AND SUBSIDIARIES (PRE-CONSOLIDATION FPL)		
DOCKET NO.: 20210015-EI	(\$000)	Witness: Liz Fuentes, Tara B. DuBose

	(1)	(2)	(3)	(4)
Line No.	DESCRIPTION	TOTAL COMPANY (1)	FPSC JURISDICTIONAL	JURISDICTIONAL FACTOR
1	INTEREST AND DIVIDENDS RECEIVABLE	218	211	0.967419
2	MISC CUR & ACC ASSTS - DERIVATIVE ASSETS	2,253	2,157	0.957280
3	MISC CUR & ACC ASSTS - JOB ACCT OTHER	29,764	28,794	0.967419
4	MISC DEF DEBITS - 2021 RATE CASE	503	503	1.000000
5	MISC DEF DEBITS - COMMITMENT FEES	396	396	1.000000
6	MISC DEF DEBITS - DEFERRED PENSION DEBIT	1,512,274	1,464,948	0.968705
7	MISC DEF DEBITS - FIN 48 - INTEREST REC	636	615	0.967419
8	MISC DEF DEBITS - GPIF	5,539	5,278	0.952970
9	MISC DEF DEBITS - OTHER	333,958	323,078	0.967419
10	MISC DEF DEBITS - SOLAR TOGETHER	155	155	1.000000
11	MISC DEF DEBITS - STORM MAINT - OFFSET	(1,977,755)	(1,904,970)	0.963198
12	MISC DEF DEBITS - STORM MAINTENANCE	1,977,755	1,904,970	0.963198
13	NOTES RECEIV FROM ASSOCIATED COMPANIES	75,385	72,929	0.967419
14	OTH ACCTS REC - MISCELLANEOUS	166,997	161,556	0.967419
15	OTHER REG ASSETS - ASSET OPTIMIZATION	8,129	7,747	0.952970
16	OTHER REG ASSETS - CAPITAL RECOVERY - FERC RECLASS	792,914	0	0.000000
17	OTHER REG ASSETS - CEDAR BAY - TAX GROSS UP	157,600	150,928	0.957662
18	OTHER REG ASSETS - CEDAR BAY PPA LOSS - CAPACITY	250,955	240,330	0.957662
19	OTHER REG ASSETS - CONVERTIBLE ITC DEPR LOSS	39,190	37,402	0.954383
20	OTHER REG ASSETS - DEPREC SURPLUS FLOWBACK - FERC RECLASS	1,208,676	0	0.000000
21	OTHER REG ASSETS - DEPREC SURPLUS FLOWBACK 2016 - FERC RECLASS	157,419	0	0.000000
22	OTHER REG ASSETS - DERIVATIVES	8,816	8,440	0.957280
23	OTHER REG ASSETS - DISMANTLEMENT SURPLUS - FERC RECLASS	130,257	0	0.000000
24	OTHER REG ASSETS - ICL	275,917	264,235	0.957662
25	OTHER REG ASSETS - INT EXP - FIN 48	172	166	0.967419
26	OTHER REG ASSETS - NUCLEAR MAINT RESERVE	74,762	71,578	0.957416
27	OTHER REG ASSETS - OTHER	69,210	66,955	0.967419
28	OTHER REG ASSETS - SJRPP - CAPACITY	31,443	30,112	0.957662
29	OTHER REG ASSETS - SOLAR TOGETHER	0	0	1.000000
30	OTHER REG ASSETS - STORM DEFERRED - A03	7,314	0	0.000000
31	OTHER REG ASSETS - UNDERRECOVERED FUEL COST - FERC	90	0	0.000000
32	OTHER REG ASSETS - UNDERRECOVERED FUEL COSTS - FPSC	50,109	50,109	1.000000
33	OTHER SPECIAL DEPOSITS	2,069	2,001	0.967419
34				
35				

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COMPANY: FLORIDA POWER & LIGHT COMPANY AND SUBSIDIARIES (PRE-CONSOLIDATION FPL)		
DOCKET NO.: 20210015-EI	(\$000)	Witness: Liz Fuentes, Tara B. DuBose

		(1)	(2)	(3)	(4)
Line No.	DESCRIPTION	TOTAL COMPANY (1)	FPSC JURISDICTIONAL	JURISDICTIONAL FACTOR	
1	PLANT MATERIALS & OPERATING SUPPLIES	561,226	540,572	0.963198	
2	PRELIM SURVEY & INVESTIGATION CHARGES & RIGHT OF WAY	31,895	30,856	0.967419	
3	PREPAYMENTS - FRANCHISE TAXES	3,573	3,573	1.000000	
4	PREPAYMENTS - GENERAL	59,516	57,577	0.967419	
5	PREPAYMENTS - INTEREST PAPER & DEBT	4,865	4,686	0.963198	
6	PREPAYMENTS - SWAPC ECCR	41,672	41,672	1.000000	
7	RENTS RECEIVABLE	29,594	28,630	0.967419	
8	STORES EXPENSE	(97)	(94)	0.963198	
9	TEMPORARY CASH INVESTMENTS	188,009	181,883	0.967419	
10	TEMPORARY FACILITIES	(72)	(69)	0.967419	
11	UNRECOVERED PLANT & REGULATORY COSTS - ECRC	178,097	169,973	0.954383	
12	WORKING FUNDS	103	100	0.967419	
13	WORKING CAPITAL ASSETS	7,982,147	5,542,990	0.694423	
14					
15	WORKING CAPITAL LIABILITIES				
16					
17	ACC MISC OPER PROV - DEFERRED COMPENSATION	(16,764)	(16,240)	0.968705	
18	ACC MISC OPER PROV - MISCELLANEOUS OPER RESERVES	(168,401)	(162,915)	0.967419	
19	ACCTS PAY - GENERAL	(744,091)	(719,848)	0.967419	
20	ACCTS PAYABLE - ASSOCIATED COMPANIES	(43,457)	(42,041)	0.967419	
21	ACCUM PROV FOR RATE REFUNDS - FERC	(3,420)	0	0.000000	
22	ACCUM PROV INJURIES & DAMAGES - WORKERS COMPENSATION	(21,154)	(20,492)	0.968705	
23	ACCUM PROV PEN/BENFS-POST RETIREMENT BENEFITS	(168,633)	(163,356)	0.968705	
24	ACCUM PROV PROPERTY INSUR - OFFSET - STORM DEFERRED - A03	(7,314)	0	0.000000	
25	ACCUM PROVISION FOR PROPERTY INSURANCE	(80,641)	(80,641)	1.000000	
26	CUSTOMER ADVANCES FOR CONSTRUCTION	(1,125)	(1,088)	0.967419	
27	CUSTOMER DEPOSITS - MARGIN CALL COLLATERAL	(902)	(873)	0.967419	
28	CUSTOMER DEPOSITS - NON-ELECTRIC	(71)	(68)	0.967419	
29	DEFERRED GAINS FUTURE USE	(32,875)	(31,804)	0.967419	
30	INTEREST ACCRUED ON CUSTOMER DEPOSITS	(4,136)	(4,136)	1.000000	
31	INTEREST ACCRUED ON LONG - TERM DEBT	(163,381)	(158,058)	0.967419	
32	INTEREST ACCRUED ON WHOLESALE REFUND	(30)	0	0.000000	
33	MISC CURR & ACC LIAB - JOBBING ACCOUNTS ADVANCED	(24,936)	(24,124)	0.967419	
34	MISC CURR & ACC LIAB - MISCELLANEOUS - FERC	(353)	0	0.000000	
35	MISC CURR & ACC LIAB - OTHER	(595,302)	(575,906)	0.967419	

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

		(1)	(2)	(3)	(4)
Line No.	DESCRIPTION	TOTAL COMPANY (1)	FPSC JURISDICTIONAL	JURISDICTIONAL FACTOR	
1	MISC CURR & ACC LIAB - POLE ATTACHMENT RENTALS	(4,101)	(4,101)	1.000000	
2	MISC CURR & ACC LIAB - POLE ATTCH RENT - PHONE	(13,247)	(13,247)	1.000000	
3	MISC CURR & ACC LIAB - STORM LIABILITIES	(64,234)	(61,870)	0.963198	
4	MISC CURRENT LIAB - DERIVATIVES LIABILITY	(10,988)	(10,519)	0.957280	
5	NOTES PAYABLE - ASSOCIATED COMPANIES	34,615	33,488	0.967419	
6	OTHER DEFD CREDITS - DEFERRED SJRPP INTEREST	(18,193)	(17,216)	0.946300	
7	OTHER DEFD CREDITS - INCOME TAX PAYABLE - FIN48	(29,639)	(28,673)	0.967419	
8	OTHER DEFD CREDITS - OTHER	(165,434)	(160,044)	0.967419	
9	OTHER DEFD CREDITS - STORM LIABILITIES	(2,097)	(2,020)	0.963198	
10	OTHER NON CURRENT LIABILITY - ARO LIABILITY	(2,273,011)	(2,201,878)	0.968705	
11	OTHER REG LIAB - ARO LIABILITY	(2,742,349)	(2,656,528)	0.968705	
12	OTHER REG LIAB - BASE	(325)	(325)	1.000000	
13	OTHER REG LIAB - CONVERTIBLE ITC GROSS-UP	(78,379)	(74,803)	0.954383	
14	OTHER REG LIAB - COST RECOVERY - ECRC	(2,103)	(2,007)	0.954383	
15	OTHER REG LIAB - DEFERRED CLAUSE REV	(158,443)	(158,443)	1.000000	
16	OTHER REG LIAB - DEFERRED TAX CAPACITY - CEDAR BAY	(3,287)	(3,148)	0.957662	
17	OTHER REG LIAB - DEFERD GAIN LAND SALES - PIS	(26,959)	(26,080)	0.967419	
18	OTHER REG LIAB - DERIVATIVES	(81)	(78)	0.957280	
19	OTHER REG LIAB - GAINS ON SALE EMISSION ALLOW	(0)	(0)	0.954383	
20	OTHER REG LIAB - INTEREST INCOME - FIN 48	(813)	(786)	0.967419	
21	OTHER REG LIAB - NCRC AVOIDED AFUDC	(127,323)	0	0.000000	
22	OTHER REG LIAB - NUCLEAR COST RECOVERY	(241,631)	(241,631)	1.000000	
23	OTHER REG LIAB - OTHER	(2,871)	(2,871)	1.000000	
24	OTHER REG LIAB - OVERRECOVERED CAPACITY REVENUES	(24,040)	(24,040)	1.000000	
25	OTHER REG LIAB - OVERRECOVERED ECCR REVENUES	(40,911)	(40,911)	1.000000	
26	OTHER REG LIAB - OVERRECOVERED ENVIRONMENTL REVNUS	(39,835)	(39,835)	1.000000	
27	OTHER REG LIAB - OVERRECOVERED FUEL REVNUS FERC	(1,106)	0	0.000000	
28	OTHER REG LIAB - OVERRECOVERED FUEL REVNUS FPSC	(8,842)	(8,842)	1.000000	
29	OTHER REG LIAB - SJRPP SUSPENSION	(3,445)	(3,299)	0.957662	
30	OTHER REG LIAB - SWAPC ECCR	(11,879)	(11,879)	1.000000	
31	OTHER REG LIAB - TAX AUDIT REFUND INTEREST	(965)	(933)	0.967419	
32	TAX COLLECTIONS PAYABLE	(93,135)	(90,100)	0.967419	
33	TAXES ACCRUED - CITY & COUNTY REAL & PERSONAL PROPERTY	(210,929)	(203,548)	0.965009	
34	TAXES ACCRUED - FEDERAL INCOME TAXES	5,291	5,119	0.967419	
35	TAXES ACCRUED - OTHER	(10,356)	(10,019)	0.967419	

FLORIDA PUBLIC SERVICE COMMISSION	EXPLANATION: Provide a development of jurisdictional separation factors for rate base for the test year and the most recent historical year.	Type of Data Shown: _ Projected Test Year Ended: <u> </u> / <u> </u> / <u> </u> _ Prior Year Ended: <u> </u> / <u> </u> / <u> </u> X Historical Test Year Ended: 12/31/20
COMPANY: FLORIDA POWER & LIGHT COMPANY AND SUBSIDIARIES (PRE-CONSOLIDATION FPL)	DOCKET NO.: 20210015-EI	(\$000) Witness: Liz Fuentes, Tara B. DuBose

	(1)	(2)	(3)	(4)
Line No.	DESCRIPTION	TOTAL COMPANY (1)	FPSC JURISDICTIONAL	JURISDICTIONAL FACTOR
1	TAXES ACCRUED - REVENUE TAXES	(110,170)	(110,170)	1.000000
2	TAXES ACCRUED - STATE INCOME TAXES	(2,488)	(2,407)	0.967419
3	WORKING CAPITAL LIABILITIES	(8,560,688)	(8,175,237)	0.954974
4				
5	TOTAL WORKING CAPITAL	(578,541)	(2,632,247)	4.549803
6				
7	TOTAL RATE BASE	43,814,809	42,151,119	0.962029
8				
9				
10	<u>NOTE:</u>			
11	(1) RATE BASE IS PRESENTED IN THIS MFR ON A TOTAL SYSTEM BASIS (EXCLUDING NON-UTILITY BALANCES) AND DOES NOT CONTAIN ANY			
12	COMMISSION ADJUSTMENTS.			
13				
14				
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16				
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21	NOTE: TOTALS MAY NOT ADD DUE TO ROUNDING.			
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FLORIDA PUBLIC SERVICE COMMISSION

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

Type of Data Shown:
 _ Projected Test Year Ended: __/__/__
 _ Prior Year Ended: __/__/__
 X Historical Test Year Ended: 12/31/20

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

DOCKET NO.: 20210015-EI

(\$000)

Witness: Liz Fuentes, Tara B. DuBose

	(1)	(2)	(3)	(4)
Line No.	DESCRIPTION	TOTAL COMPANY	FPSC JURISDICTIONAL	JURISDICTIONAL FACTOR
1	ELECTRIC PLANT IN SERVICE INTANGIBLE			
2				
3	PLT IN SERV - INTANGIBLE	105,211	103,539	0.984107
4	PLT IN SERV - INTANGIBLE ARO	72,097	70,951	0.984107
5	ELECTRIC PLANT IN SERVICE INTANGIBLE	177,308	174,490	0.984107
6				
7	ELECTRIC PLANT IN SERVICE PRODUCTION - STEAM			
8				
9	PLT IN SERV - STEAM	1,124,638	1,093,192	0.972039
10	PLT IN SERV - STEAM - ECRC	1,461,245	1,456,542	0.996781
11	ELECTRIC PLANT IN SERVICE PRODUCTION - STEAM	2,585,883	2,549,734	0.986021
12				
13	ELECTRIC PLANT IN SERVICE PRODUCTION - OTHER			
14				
15	PLT IN SERV - OTH PROD - ECRC	31,249	31,148	0.996781
16	PLT IN SERV - OTHER PRODUCTION	371,902	361,503	0.972039
17	ELECTRIC PLANT IN SERVICE PRODUCTION - OTHER	403,150	392,651	0.973957
18				
19	ELECTRIC PLANT IN SERVICE TRANSMISSION			
20				
21	PLT IN SERV - TRANSMISSION	761,081	741,350	0.974074
22	PLT IN SERV - TRANSMISSION - ECRC	6,419	6,398	0.996781
23	ELECTRIC PLANT IN SERVICE TRANSMISSION	767,500	747,747	0.974264
24				
25	ELECTRIC PLANT IN SERVICE DISTRIBUTION			
26				
27	PLT IN SERV - DISTRIBUTION - ECRC	2,983	2,973	0.996781
28	PLT IN SERV - DISTRIBUTION ACCT 360	4,548	4,548	1.000000
29	PLT IN SERV - DISTRIBUTION ACCT 361	33,137	32,367	0.976744
30	PLT IN SERV - DISTRIBUTION ACCT 362	248,341	243,869	0.981990
31	PLT IN SERV - DISTRIBUTION ACCT 364	186,225	186,225	1.000000
32	PLT IN SERV - DISTRIBUTION ACCT 365	193,950	193,950	1.000000
33	PLT IN SERV - DISTRIBUTION ACCT 366	6,851	6,851	1.000000
34	PLT IN SERV - DISTRIBUTION ACCT 367	222,937	222,937	1.000000
35	PLT IN SERV - DISTRIBUTION ACCT 368	337,028	337,028	1.000000

FLORIDA PUBLIC SERVICE COMMISSION

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

Type of Data Shown:

_ Projected Test Year Ended: _/_/_

_ Prior Year Ended: _/_/_

X Historical Test Year Ended: 12/31/20

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

DOCKET NO.: 20210015-EI

(\$000)

Witness: Liz Fuentes, Tara B. DuBose

	(1)	(2)	(3)	(4)
Line No.	DESCRIPTION	TOTAL COMPANY	FPSC JURISDICTIONAL	JURISDICTIONAL FACTOR
1	PLT IN SERV - DISTRIBUTION ACCT 369	142,340	142,340	1.000000
2	PLT IN SERV - DISTRIBUTION ACCT 370	71,056	70,921	0.998100
3	PLT IN SERV - DISTRIBUTION ACCT 370 - ECCR	17,625	17,625	1.000000
4	PLT IN SERV - DISTRIBUTION ACCT 373	70,481	70,481	1.000000
5	ELECTRIC PLANT IN SERVICE DISTRIBUTION	1,537,502	1,532,114	0.996496
6				
7	ELECTRIC PLANT IN SERVICE GENERAL			
8				
9	PLT IN SERV - GENERAL PLANT OTHER (EXCL ECCR)	82,732	81,417	0.984107
10	PLT IN SERV - GENERAL PLANT OTHER - ECRC	13	13	0.996781
11	PLT IN SERV - GENERAL PLANT STRUCTURES	100,215	98,622	0.984107
12	PLT IN SERV - GENERAL PLANT TRANSPORTATION EQUIP	36,951	36,363	0.984107
13	PROPERTY UNDER CAPITAL LEASES	213,977	210,098	0.981871
14	ELECTRIC PLANT IN SERVICE GENERAL	433,888	426,514	0.983005
15				
16	ACQUISITION ADJUSTMENT PLANT			
17				
18	ACQUISITION ADJUSTMENT SCHERER	371	361	0.971065
19	ACQUISITION ADJUSTMENT PLANT	371	361	0.971065
20				
21	PLANT IN SERVICE	5,905,603	5,823,612	0.986116
22				
23				
24	ELECTRIC PLANT HELD FOR FUTURE USE			
25				
26	PLT FUTURE USE - GENERAL	14,028	13,636	0.972081
27	ELECTRIC PLANT HELD FOR FUTURE USE	14,028	13,636	0.972081
28				
29	ELECTRIC PLANT HELD FOR FUTURE USE	14,028	13,636	0.972081
30				
31				
32	CONSTRUCTION WORK IN PROGRESS			
33				
34	CWIP - DISTRIBUTION	64,488	64,249	0.996303
35	CWIP - ENVIRONMENTAL CLAUSE	90,494	90,203	0.996781

FLORIDA PUBLIC SERVICE COMMISSION

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

Type of Data Shown:

_ Projected Test Year Ended: _/_/_

_ Prior Year Ended: _/_/_

X Historical Test Year Ended: 12/31/20

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

DOCKET NO.: 20210015-EI

(\$000)

Witness: Liz Fuentes, Tara B. DuBose

Line No.	DESCRIPTION	(1)	(2)	(3)	(4)
		TOTAL COMPANY	FPSC JURISDICTIONAL	JURISDICTIONAL FACTOR	
1	CWIP - GENERAL	24,232	23,846	0.984107	
2	CWIP - INTANGIBLE PLANT	18,652	18,355	0.984107	
3	CWIP - OTHER PRODUCTION	313,765	304,988	0.972026	
4	CWIP - STEAM (EXCL COAL)	137,268	133,428	0.972026	
5	CWIP - TRANSMISSION	244,818	238,466	0.974056	
6	CONSTRUCTION WORK IN PROGRESS	893,716	873,536	0.977420	
7					
8	CONSTRUCTION WORK IN PROGRESS	893,716	873,536	0.977420	
9					
10	ACCUM PROVISION DEPRECIATION - INTANGIBLE				
11					
12	ACC PROV DEPR & AMORT - INTANGIBLE	(750)	(738)	0.984104	
13	ACC PROV DEPR & AMORT - INTANGIBLE ARO	(8,964)	(8,822)	0.984107	
14	ACCUM PROVISION DEPRECIATION - INTANGIBLE	(9,714)	(9,560)	0.984107	
15					
16	ACCUM PROVISION DEPRECIATION - STEAM				
17					
18	ACC PROV DEPR & AMORT - STEAM	(539,672)	(524,582)	0.972039	
19	ACC PROV DEPR & AMORT - STEAM - ECRC	(256,415)	(255,590)	0.996781	
20	ACC PROV DEPR - FOSSIL DECOM	(78,396)	(76,204)	0.972039	
21	ACCUM PROVISION DEPRECIATION - STEAM	(874,483)	(856,375)	0.979294	
22					
23	ACCUM PROVISION DEPRECIATION - OTHER				
24					
25	ACC PROV DEPR & AMORT - DISMANTLEMENT -OTH	230	230	1.000000	
26	ACC PROV DEPR & AMORT - DISMANTLEMENT -OTHER PROD (ECRC)	(36,284)	(36,167)	0.996781	
27	ACC PROV DEPR & AMORT - OTH PROD	(30,942)	(30,076)	0.972039	
28	ACC PROV DEPR & AMORT - OTH PROD - ECRC	(5,464)	(5,447)	0.996781	
29	ACCUM PROVISION DEPRECIATION - OTHER	(72,460)	(71,461)	0.986206	
30					
31	ACCUM PROVISION DEPRECIATION - TRANSMISSION				
32					
33	ACC PROV DEPR & AMORT - TRANS - ECRC	(1,690)	(1,685)	0.996781	
34	ACC PROV DEPR & AMORT - TRANSMISSION	(177,230)	(172,538)	0.973526	
35	ACCUM PROVISION DEPRECIATION - TRANSMISSION	(178,920)	(174,223)	0.973746	

FLORIDA PUBLIC SERVICE COMMISSION

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

Type of Data Shown:

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_ Prior Year Ended: _/_/_

X Historical Test Year Ended: 12/31/20

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

DOCKET NO.: 20210015-EI

(\$000)

Witness: Liz Fuentes, Tara B. DuBose

Line No.	DESCRIPTION	(1) TOTAL COMPANY	(2) FPSC JURISDICTIONAL	(3) JURISDICTIONAL FACTOR	(4)
1					
2	ACCUM PROVISION DEPRECIATION - DISTRIBUTION				
3					
4	ACC PROV DEPR & AMORT - DISTRIBUTION - ECRC	988	985	0.996781	
5	ACC PROV DEPR & AMORT - DISTRIBUTION ACCT 360	(51)	(50)	0.975000	
6	ACC PROV DEPR & AMORT - DISTRIBUTION ACCT 361	(9,305)	(9,088)	0.976780	
7	ACC PROV DEPR & AMORT - DISTRIBUTION ACCT 362	(58,212)	(57,166)	0.982038	
8	ACC PROV DEPR & AMORT - DISTRIBUTION ACCT 364	(81,249)	(81,249)	1.000000	
9	ACC PROV DEPR & AMORT - DISTRIBUTION ACCT 365	(43,630)	(43,630)	1.000000	
10	ACC PROV DEPR & AMORT - DISTRIBUTION ACCT 366	(1,093)	(1,093)	1.000000	
11	ACC PROV DEPR & AMORT - DISTRIBUTION ACCT 367	(78,047)	(78,047)	1.000000	
12	ACC PROV DEPR & AMORT - DISTRIBUTION ACCT 368	(104,209)	(104,209)	1.000000	
13	ACC PROV DEPR & AMORT - DISTRIBUTION ACCT 369	(67,944)	(67,944)	1.000000	
14	ACC PROV DEPR & AMORT - DISTRIBUTION ACCT 370	(38,173)	(38,126)	0.998769	
15	ACC PROV DEPR & AMORT - DISTRIBUTION ACCT 370 - ECCR	5,535	5,535	1.000000	
16	ACC PROV DEPR & AMORT - DISTRIBUTION ACCT 373	(20,567)	(20,567)	1.000000	
17	ACCUM PROVISION DEPRECIATION - DISTRIBUTION	(495,955)	(494,648)	0.997365	
18					
19	ACCUM PROVISION DEPRECIATION - GENERAL				
20					
21	ACC PROV DEPR & AMORT - GENERAL PLANT STRUCTURES	(30,674)	(30,186)	0.984104	
22	ACC PROV DEPR & AMORT - GENERAL PLANT TRANSPORT EQUIP	(23,220)	(22,851)	0.984104	
23	ACC PROV DEPR & AMORT - GENERAL PLT OTH (EXCL ECCR)	(26,294)	(25,876)	0.984104	
24	ACC PROV DEPR & AMORT - GENERAL PLT OTH - ECRC	(7)	(7)	0.996781	
25	ACC PROV DEPR & AMORT - PROPERTY UNDER CAPITAL LEASES	(85,081)	(82,975)	0.975243	
26	ACCUM PROVISION DEPRECIATION - GENERAL	(165,276)	(161,895)	0.979543	
27					
28	ACCUM PROVISION DEPRECIATION	(1,796,809)	(1,768,162)	0.984057	
29					
30	WORKING CAPITAL ASSETS				
31					
32	ACCRUED UTILITY REVENUES - FPSC	60,331	60,331	1.000000	
33	ACCTS RECEIV FROM ASSOCIATED COMPANIES	8,675	8,524	0.982685	
34	ACCUM PROVISION FR UNCOLLECTIBLE ACCTS	(7,719)	(7,719)	1.000000	
35	ALLOWANCE INVENTORY	6,300	6,280	0.996781	

FLORIDA PUBLIC SERVICE COMMISSION

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

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_ Prior Year Ended: _/_/_

X Historical Test Year Ended: 12/31/20

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

DOCKET NO.: 20210015-EI

(\$000)

Witness: Liz Fuentes, Tara B. DuBose

Line No.	DESCRIPTION	(1)	(2)	(3)	(4)
		TOTAL COMPANY	FPSC JURISDICTIONAL	JURISDICTIONAL FACTOR	
1	CASH	74,467	73,177	0.982685	
2	CLEARING ACCOUNTS - OTHER	0	0	0.982738	
3	CUSTOMER ACCOUNTS RECEIVABLE	93,535	93,535	1.000000	
4	FUEL STOCK	52,705	51,189	0.971244	
5	INTEREST AND DIVIDENDS RECEIVABLE	18	18	0.982685	
6	MISC CUR & ACC ASSTS - DERIVATIVE ASSETS	39	38	0.982685	
7	MISC CUR & ACC ASSTS - JOB ACCT OTHER	6,404	6,293	0.982685	
8	MISC DEF DEBITS - 2021 RATE CASE	176	176	1.000000	
9	MISC DEF DEBITS - COMMITMENT FEES	134	134	1.000000	
10	MISC DEF DEBITS - DEFERRED PENSION DEBIT	5,205	5,115	0.982738	
11	MISC DEF DEBITS - GPIF	15	15	1.001200	
12	MISC DEF DEBITS - OTHER	35,451	34,839	0.982738	
13	MISC DEF DEBITS - STORM MAINT - OFFSET	(381,832)	(381,832)	1.000000	
14	MISC DEF DEBITS - STORM MAINTENANCE	381,998	381,998	1.000000	
15	Misc Def Debits SPC Funds - SFAS158 - LIFE	2,877	2,832	0.984104	
16	OPERATING LEASES - REG ASSET	54,351	53,366	0.981871	
17	OTH ACCTS REC - EMPLOYEE LOAN	6	6	0.982685	
18	OTH ACCTS REC - MISCELLANEOUS	8,921	8,767	0.982685	
19	OTHER REG ASSETS - ARO ASSETS	71,614	70,476	0.984107	
20	OTHER REG ASSETS - DERIVATIVES	238	234	0.982738	
21	OTHER REG ASSETS - GULF LANDFILL/ASHPOND - ECRC	38,176	38,054	0.996781	
22	OTHER REG ASSETS - OTHER	81,806	79,503	0.971857	
23	OTHER REG ASSETS - STORM DEFERRED - A03	240,638	0	0.000000	
24	OTHER REG ASSETS - UNDERRECOVERED CAP COSTS	1,888	1,888	1.000000	
25	OTHER REG ASSETS - UNDERRECOVERED FUEL COSTS - FPSC	4,930	4,930	1.000000	
26	PLANT MATERIALS & OPERATING SUPPLIES	75,292	74,017	0.983062	
27	PRELIM SURVEY & INVESTIGATION CHARGES & RIGHT OF WAY	2,900	2,818	0.972017	
28	PREPAYMENTS - GENERAL	6,248	6,134	0.981791	
29	PREPAYMENTS - INTEREST PAPER & DEBT	1,591	1,563	0.981791	
30	RENTS RECEIVABLE	873	858	0.982685	
31	RESEARCH, DEVELOPMENT & DEMONSTRATION EXPENDITURES	1,498	1,498	1.000000	
32	STORES EXPENSE	845	831	0.983062	
33	TEMPORARY CASH INVESTMENTS	47,354	46,534	0.982685	
34	UNRECOVERED PLANT & REGULATORY COSTS	32,240	31,684	0.982738	
35	UNRECOVERED PLANT & REGULATORY COSTS - ECRC	17,787	17,730	0.996781	

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

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

Type of Data Shown:
 _ Projected Test Year Ended: _/_/_
 _ Prior Year Ended: _/_/_
 X Historical Test Year Ended: 12/31/20

DOCKET NO.: 20210015-EI

(\$000)

Witness: Liz Fuentes, Tara B. DuBose

Line No.	DESCRIPTION	(1)	(2)	(3)	(4)
		TOTAL COMPANY	FPSC JURISDICTIONAL	JURISDICTIONAL FACTOR	
1	WORKING CAPITAL ASSETS	1,027,977	775,834	0.754720	
2					
3	WORKING CAPITAL LIABILITIES				
4					
5	ACC MISC OPER PROV - DEFERRED COMPENSATION	(10,172)	(9,996)	0.982685	
6	ACC PROV PENS & BENEFITS - SFAS 158	(489)	(481)	0.982685	
7	ACCTS PAY - GENERAL	(119,916)	(117,839)	0.982685	
8	ACCTS PAYABLE - ASSOCIATED COMPANIES	(24,939)	(24,507)	0.982685	
9	ACCUM PROV INJURIES & DAMAGES - WORKERS COMPENSATION	(3,642)	(3,586)	0.984456	
10	ACCUM PROV PEN/BENFS-POST RETIREMENT BENEFITS	(4,906)	(4,828)	0.984104	
11	ACCUM PROV PROPERTY INSUR - OFFSET - STORM DEFERRED - A03	(239,858)	0	0.000000	
12	ACCUM PROVISION FOR PROPERTY INSURANCE	238,878	238,878	1.000000	
13	DEFERRED GAINS FUTURE USE	(49)	(47)	0.972081	
14	INTEREST ACCRUED ON CUSTOMER DEPOSITS	(347)	(347)	1.000000	
15	INTEREST ACCRUED ON LONG - TERM DEBT	(10,469)	(10,288)	0.982685	
16	MISC CURR & ACC LIAB - JOBBING ACCOUNTS ADVANCED	(102)	(102)	1.000000	
17	MISC CURR & ACC LIAB - MISCELLANEOUS - FERC	(202)	0	0.000000	
18	MISC CURR & ACC LIAB - OTHER	(44,504)	(43,733)	0.982684	
19	MISC CURR & ACC LIAB - POLE ATTCH RENT - PHONE	(731)	(718)	0.982759	
20	MISC CURR & ACC LIAB - STORM LIABILITIES	(63,307)	(62,211)	0.982685	
21	MISC CURRENT LIAB - DERIVATIVES LIABILITY	(238)	(234)	0.982684	
22	OTHER DEFD CREDITS - Deferred Transmission Credit	(10,082)	(10,082)	1.000000	
23	OTHER DEFD CREDITS - GULF LANDFILL/ASHPOND - ECRC	(15,680)	(15,630)	0.996781	
24	OTHER DEFD CREDITS - INCOME TAX PAYABLE - FIN48	(79)	(79)	1.000000	
25	OTHER DEFD CREDITS - OTHER	(54,067)	(53,134)	0.982738	
26	OTHER NON CURRENT LIABILITY - ARO LIABILITY	(138,357)	(136,158)	0.984107	
27	OTHER REG LIAB - ARO LIABILITY	2,408	2,369	0.984107	
28	OTHER REG LIAB - DEFERD GAIN LAND SALES - PIS	(204)	(201)	0.982738	
29	OTHER REG LIAB - GAINS ON SALE EMISSION ALLOW	(0)	(0)	0.996781	
30	OTHER REG LIAB - OVERRECOVERED CAPACITY REVENUES	(40)	(40)	1.000000	
31	OTHER REG LIAB - OVERRECOVERED ECCR REVENUES	(3,952)	(3,952)	1.000000	
32	OTHER REG LIAB - OVERRECOVERED ENVIRONMENTL REVNU	(9,943)	(9,943)	1.000000	
33	OTHER REG LIAB - OVERRECOVERED FUEL REVNU	(4,142)	(4,142)	1.000000	
34	TAX COLLECTIONS PAYABLE	(5,497)	(5,402)	0.982685	
35	TAXES ACCRUED - CITY & COUNTY REAL & PERSONAL PROPERTY	(14,571)	(14,319)	0.982685	

FLORIDA PUBLIC SERVICE COMMISSION COMPANY: FLORIDA POWER & LIGHT COMPANY AND SUBSIDIARIES (PRE-CONSOLIDATION GULF)	EXPLANATION: Provide a development of jurisdictional separation factors for rate base for the test year and the most recent historical year.	Type of Data Shown: _ Projected Test Year Ended: __/__/__ _ Prior Year Ended: __/__/__ X Historical Test Year Ended: 12/31/20
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DOCKET NO.: 20210015-EI (\$000) Witness: Liz Fuentes, Tara B. DuBose

	(1)	(2)	(3)	(4)
Line No.	DESCRIPTION	TOTAL COMPANY	FPSC JURISDICTIONAL	JURISDICTIONAL FACTOR
1	TAXES ACCRUED - FEDERAL INCOME TAXES	12,768	12,547	0.982685
2	TAXES ACCRUED - OTHER	(887)	(887)	1.000000
3	TAXES ACCRUED - REVENUE TAXES	(8,476)	(8,476)	1.000000
4	TAXES ACCRUED - STATE INCOME TAXES	1,384	1,360	0.982685
5	WORKING CAPITAL LIABILITIES	(534,412)	(286,208)	0.535557
6				
7	TOTAL WORKING CAPITAL	493,564	489,626	0.992021
8				
9	TOTAL RATE BASE	5,510,103	5,432,247	0.985870
10				
11	NOTE: TOTALS MAY NOT ADD DUE TO ROUNDING.			
12				
13				
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FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: FLORIDA POWER & LIGHT COMPANY
 AND SUBSIDIARIES (CONSOLIDATED)

EXPLANATION: Provide the depreciation rate and plant balances for each
 account or sub-account to which a separate depreciation rate is
 prescribed. (Include Amortization/Recovery Schedule amounts

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

(\$000 WHERE APPLICABLE)

DOCKET NO.: 20210015-EI

Witness: Scott R. Bores

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	
Line No.	Account / Sub-account Number	MFR Line	Depreciation Rate (1)	Plant Balance Beg. of Year	Total Plant Added	Total Plant Retired	Adjustments or Transfers	Plant Balance End of Year	13-Month Average
1	INTANGIBLE PLANT								
2	Intangible Plant		Various	1,765,208	334,551	(51,075)	0	2,048,685	1,862,380
3	TOTAL INTANGIBLE PLANT			1,765,208	334,551	(51,075)	0	2,048,685	1,862,380
4	STEAM PRODUCTION								
5	STEAM PRODUCTION								
6	Scherer Unit 4		2.5	1,300,465	8,762	(1,309,227)	0	0	100,036
7	Manatee Common		3.3	213,578	0	(1,080)	(213,091)	(593)	16,013
11	Manatee 1/2 Common		3.3	(8)	(1)	(95,835)	95,844	0	(1)
12	Manatee Unit 1		4.4	296,797	323	(297,003)	(117)	0	22,831
13	Manatee Unit 2		4.6	300,237	153	(300,390)	0	0	23,095
14	Crist Common		4.0	391,835	11,974	(232)	0	403,577	398,049
15	Crist Unit 4		4.0	38,789	9	(46)	0	38,752	38,772
16	Crist Unit 5		4.0	44,692	0	(413)	0	44,279	44,486
17	Crist Unit 6		4.0	242,706	1,615	(185)	0	244,136	243,458
18	Crist Unit 7		4.0	287,103	15,455	(11,561)	0	290,997	289,587
19	Daniel Common		3.0	372,582	14,184	(840)	0	385,927	379,207
20	Daniel Unit 1		3.0	199,283	0	(1,159)	0	198,124	198,703
21	Daniel Unit 2		3.0	153,811	0	(647)	0	153,164	153,488
22	Scherer Common		2.2	95,891	6,301	(123)	0	102,069	98,913
23	Scherer Unit 3		2.2	305,511	0	(1,458)	0	304,053	304,782
24	Other Steam Production		3.5	12,968	1,617	(223)	(0)	14,362	13,768
25	TOTAL STEAM PRODUCTION			4,256,241	60,392	(2,020,421)	(117,364)	2,178,847	2,325,187
26	NUCLEAR PRODUCTION								
27	NUCLEAR PRODUCTION								
28	St Lucie Common		2.4	604,195	24,782	(10,310)	0	618,667	607,203
29	St Lucie Unit 1		3.9	1,736,861	47,947	(16,229)	0	1,768,579	1,746,402
30	St Lucie Unit 2		2.8	2,007,335	40,787	(11,670)	0	2,036,452	2,020,834
31	Turkey Point U3/U4 Common		3.7	747,029	120,239	(7,118)	0	860,150	791,510
32	Turkey Point Unit 3		5.4	1,813,925	31,610	(24,179)	0	1,821,356	1,816,215
33	Turkey Point Unit 4		4.7	1,646,613	19,525	(12,501)	0	1,653,637	1,649,853
34	TOTAL NUCLEAR PRODUCTION			8,555,958	284,890	(82,008)	0	8,758,841	8,632,017
35	OTHER PRODUCTION								
36	OTHER PRODUCTION								
37	Riviera Beach Energy Center		3.4	991,631	15,152	(3,103)	0	1,003,680	1,001,007
38	Dania Beach Energy Center		3.5	8,210	838,640	0	0	846,850	449,742
39	Sanford Common		2.8	174,794	3,125	(877)	0	177,042	175,766
40	Sanford Unit 4		5.3	568,682	5,832	(5,755)	0	568,759	569,308
41	Sanford Unit 5		5.2	575,938	3,178	(12,167)	2,922	569,872	571,772
42	Lauderdale Common		3.6	33,732	7	(517)	0	33,223	33,441
43	Ft Myers Common		3.2	51,116	7	(363)	0	50,760	50,946
44	Ft Myers Unit 2		4.8	1,064,135	26,124	(10,365)	2,922	1,082,816	1,074,159

FLORIDA PUBLIC SERVICE COMMISSION
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Type of Data Shown:
 X Projected Test Year Ended: 12/31/22
 _ Prior Year Ended: __/__/__
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(\$000 WHERE APPLICABLE)

DOCKET NO.: 20210015-EI

Witness: Scott R. Bores

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	
Line No.	Account / Sub-account Number	MFR Line	Depreciation Rate (1)	Plant Balance Beg. of Year	Total Plant Added	Total Plant Retired	Adjustments or Transfers	Plant Balance End of Year	13-Month Average
1		Ft Myers Unit 3	4.1	133,094	209	(5,874)	2,502	129,930	130,009
2		Port Everglades Energy Center	3.6	1,175,320	18,849	(21,994)	6,002	1,178,177	1,177,909
3		Cape Canaveral	3.8	952,529	84,411	(48,641)	18,996	1,007,295	971,279
4		Martin Common	2.4	250,915	9,516	(1,283)	0	259,149	254,956
5		Martin Unit 3/4 Common	2.4	95,893	3,352	(605)	0	98,640	98,071
6		Martin Unit 3	5.0	277,155	14,027	(48,913)	27,433	269,703	260,137
7		Martin Unit 4	4.8	277,908	2,859	(19,076)	0	261,691	271,383
8		Martin Unit 8	4.8	719,240	33,917	(31,686)	8,207	729,678	723,832
9		Turkey Point Unit 5	4.2	721,559	8,454	(9,711)	0	720,302	722,459
10		Manatee Unit 3	4.4	669,560	126,096	(62,408)	144,348	877,595	813,881
11		West County Common	6.5	293,299	118,858	(778)	0	411,379	360,164
12		West County Unit 1	4.5	702,967	18,560	(48,648)	0	672,879	697,407
13		West County Unit 2	4.9	540,117	47,381	(63,830)	35,513	559,181	516,220
14		West County Unit 3	3.8	899,482	36,504	(14,143)	14,382	936,224	919,313
15		Okeechobee Clean Energy Center	3.5	1,187,293	38,764	(47,984)	16,699	1,194,772	1,201,195
16									
17		Lauderdale GTs	7.4	25,510	0	(49)	0	25,461	25,485
18		Ft Myers GTs	7.6	41,517	0	(90)	0	41,427	41,472
19		Lauderdale Peakers	2.9	399,756	2,675	(22)	0	402,408	401,230
20		Ft Myers Peakers	2.9	159,740	1,398	(5,570)	3,342	159,910	157,144
21									
22		Manatee Solar	3.4	125,234	0	(14)	0	125,220	125,225
24		Martin Solar	2.9	427,812	2,626	(1,475)	0	428,963	428,428
25		Desoto Solar	3.4	147,559	798	(8)	0	148,349	147,804
26		Space Coast Solar	3.3	61,569	(0)	(1)	0	61,568	61,569
27		Babcock Ranch Solar	3.4	145,805	49	(14)	0	145,840	145,836
28		Citrus Solar	3.4	134,184	48	(14)	0	134,218	134,215
29		Sabal Palm Solar	3.4	77,795	0	0	0	77,795	77,795
30		Magnolia Springs Solar	3.4	74,546	219	0	0	74,765	74,725
31		Hibiscus Solar	3.4	95,354	0	0	0	95,354	95,354
32		Egret Solar	3.4	72,843	0	0	0	72,843	72,843
33		Pelican Solar	3.4	73,384	0	0	0	73,384	73,384
34		Coral Farms Solar	3.4	88,012	0	0	0	88,012	88,012
35		Horizon Solar	3.4	88,786	0	0	0	88,786	88,786
36		Ibis Solar	3.4	91,465	0	0	0	91,465	91,465

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

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

Witness: Scott R. Bores

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	
Line No.	Account / Sub-account Number	MFR Line	Depreciation Rate (1)	Plant Balance Beg. of Year	Total Plant Added	Total Plant Retired	Adjustments or Transfers	Plant Balance End of Year	13-Month Average
1		Hammock Solar	3.4	93,627	0	0	0	93,627	93,627
2		Interstate Solar	3.4	89,822	2	0	0	89,824	89,824
3		Twin Lakes Solar	3.4	78,628	0	0	0	78,628	78,628
4		Krome Solar	3.4	82,732	0	0	0	82,732	82,732
5		Osprey Solar	3.4	88,391	0	0	0	88,391	88,391
6		Blue Cypress Solar	3.4	90,412	26	(5)	0	90,432	90,429
7		Loggerhead Solar	3.4	90,672	0	0	0	90,672	90,672
8		Barefoot Bay solar	3.4	90,615	0	0	0	90,615	90,615
9		Indian River Solar	3.4	87,613	0	0	0	87,613	87,613
10		Echo River Solar	3.4	95,267	0	0	0	95,267	95,267
11		Northern Preserve Solar	3.4	67,795	0	0	0	67,795	67,795
12		Sunshine Gateway Solar	3.4	89,404	0	0	0	89,404	89,404
13		Blue Heron Solar	3.4	79,432	0	0	0	79,432	79,432
14		Sweetbay Solar	3.4	70,041	0	0	0	70,041	70,041
15		Trailside Solar	3.4	72,999	0	0	0	72,999	72,999
16		Lakeside Solar	3.4	70,471	0	0	0	70,471	70,471
17		Cattle Ranch Solar	3.4	76,108	0	0	0	76,108	76,108
18		Okeechobee Solar	3.4	99,482	0	0	0	99,482	99,482
19		Southfork Solar	3.4	97,146	0	0	0	97,146	97,146
20		Palm Bay Solar	3.4	82,997	0	0	0	82,997	82,997
21		Willow South Solar	3.4	74,442	0	0	0	74,442	74,442
22		Nassau Solar	3.4	75,837	0	0	0	75,837	75,837
23		Union Springs Solar	3.4	73,563	0	0	0	73,563	73,563
24		Orange Blossom	3.4	76,865	0	0	0	76,865	76,865
25		Babcock Ranch Reserve Solar	3.4	79,203	0	0	0	79,203	79,203
26		Discovery Solar Energy Center	3.4	85,378	0	0	0	85,378	85,378
27		Rodeo Solar	3.4	74,652	0	0	0	74,652	74,652
28		Fort Drum Solar	3.4	73,293	0	0	0	73,293	73,293
29		Grove Solar	3.4	83,958	0	0	0	83,958	83,958
30		Elder Branch Solar	3.4	92,280	0	0	0	92,280	92,280
31		Sundew Solar	3.4	91,135	0	0	0	91,135	91,135
32		Ghost Orchid Solar	3.4	88,924	0	0	0	88,924	88,924
33		Sawgrass Solar	3.4	87,310	0	0	0	87,310	87,310
34		Immokalee Solar	3.4	86,833	0	0	0	86,833	86,833
35		Everglades Solar	3.4	0	89,765	0	0	89,765	6,905
36		Whitetail Solar	3.4	0	84,988	0	0	84,988	6,538

FLORIDA PUBLIC SERVICE COMMISSION
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DOCKET NO.: 20210015-EI

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(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	
Line No.	Account / Sub-account Number	MFR Line	Depreciation Rate (1)	Plant Balance Beg. of Year	Total Plant Added	Total Plant Retired	Adjustments or Transfers	Plant Balance End of Year	13-Month Average
1		Bluefield Solar	3.4	0	77,598	0	0	77,598	5,969
2		Cavendish Solar	3.4	0	81,523	0	0	81,523	6,271
3		Anhinga Solar	3.4	0	85,913	0	0	85,913	6,609
4		Blackwater Solar	3.4	0	83,999	0	0	83,999	6,461
5		Chipola Solar	3.4	0	88,237	0	0	88,237	6,787
6		Chautauqua Solar	3.4	0	85,332	0	0	85,332	6,564
7		First City Solar	3.4	0	84,309	0	0	84,309	6,485
8		Apalachee Solar	3.4	0	86,236	0	0	86,236	6,634
9		C&I Solar Partnership	3.4	14,374	0	0	0	14,374	14,374
10		Voluntary Solar Partnership	3.4	38,866	2,009	0	0	40,874	39,790
11									
12		Dania Beach Energy Storage	10.0	26,111	33	0	0	26,144	26,128
13		Manatee Energy Storage Center	10.0	306,619	0	0	0	306,619	306,619
14		Echo River Energy Storage Center	10.0	20,206	250	0	0	20,456	20,437
15		Sunshine Gateway Energy Storage Center	10.0	20,207	250	0	0	20,457	20,438
16		Future Battery Storage	10.0	22,207	93	0	0	22,300	22,253
17									
18		Pea Ridge Units 1 through 3	11.5	11,826	0	(93)	0	11,733	11,780
19		Perdido LFG Units 1 and 2	7.3	5,212	1	(3)	0	5,210	5,211
20		Smith Unit 3	4.7	264,448	5,143	(2,385)	0	267,206	265,324
21		Smith Unit A - Peaker	6.3	11,458	0	(0)	0	11,457	11,458
22		Smith Common	4.7	158,729	11,985	(32)	0	170,682	167,165
23		Crist CT	2.9	511,788	0	0	0	511,788	511,788
24		Blue Indigo Solar	2.9	88,879	11	0	0	88,890	88,887
25		Blue Springs Solar	2.9	92,456	0	0	0	92,456	92,456
26		Cotton Creek Solar	2.9	99,267	0	0	0	99,267	99,267
27		Minor Other Production	4.1	81,649	25,780	(94)	0	107,335	95,114
28		TOTAL OTHER PRODUCTION		19,307,072	2,355,115	(468,592)	283,268	21,476,862	20,076,185
29									
30		<u>TRANSMISSION</u>							
31		Transmission	2.2	8,033,431	1,516,449	(150,005)	0	9,399,875	8,586,137

FLORIDA PUBLIC SERVICE COMMISSION
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(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	
Line No.	Account / Sub-account Number	MFR Line	Depreciation Rate (1)	Plant Balance Beg. of Year	Total Plant Added	Total Plant Retired	Adjustments or Transfers	Plant Balance End of Year	13-Month Average
1	353.1	Transmission - GSU	2.6	428,784	26,568	(935)	0	454,417	437,241
2		Transmission - Gen Leads	2.0	194,174	0	(372)	0	193,802	193,988
3		Transmission - Radials Retail	2.0	72,963	0	(128)	0	72,835	72,899
4		North Florida Resiliency Connection	3.2	0	516,543	0	0	516,543	277,666
5	353	Station Equipment	2.8	255,177	0	(2,122)	0	253,055	254,116
6		TOTAL TRANSMISSION		8,984,531	2,059,560	(153,562)	0	10,890,528	9,822,048
7									
8		<u>DISTRIBUTION SUBSTATION</u>							
9	361	Structures & Improvement	1.8	354,132	28,686	(477)	0	382,340	368,338
10	362	Station Equipment	2.0	2,955,384	363,657	(17,252)	0	3,301,789	3,129,574
11		Other Distribution Substation	1.9	7,771	10,063	0	0	17,834	13,354
12		TOTAL DISTRIBUTION SUBSTATION		3,317,286	402,406	(17,729)	0	3,701,964	3,511,266
13									
14		<u>DISTRIBUTION LINE FACILITIES</u>							
15	363	Storage Battery Equip	10.0	4,106	0	0	0	4,106	4,106
16	364	Poles, Towers & Fixtures	3.3	3,363,397	268,443	(10,912)	0	3,620,928	3,490,321
17	365	Overhead Conductors & Devices	2.6	3,990,214	309,484	(25,159)	0	4,274,540	4,123,677
18	366	Underground Conduit	1.6	2,343,977	110,993	(561)	0	2,454,408	2,397,787
19	367	UG Conductors & Devices	1.9	3,644,611	227,302	(19,896)	0	3,852,016	3,742,220
20	368	Line Transformers	3.0	3,390,360	215,206	(49,026)	0	3,556,539	3,462,886
21	369	Services	2.6	1,732,511	91,281	(4,420)	0	1,819,371	1,772,932
22	370	Meters	4.2	203,221	7,783	(18,461)	0	192,543	189,965
23	370.1	AMI Meters	6.0	763,190	33,988	(10,919)	0	786,258	774,670
24	371	Installations On Customer Premises	3.3	118,044	6,595	(7,300)	0	117,339	115,868
25	373	Street Lighting & Signal Systems	2.6	756,566	71,250	(15,844)	0	811,972	780,868
26		Other Distribution Line	2.6	699,833	950,536	(149)	0	1,650,221	1,163,574
27		TOTAL DISTRIBUTION LINE		21,010,028	2,292,861	(162,649)	0	23,140,240	22,018,875
28									
29		TOTAL DISTRIBUTION		24,327,314	2,695,267	(180,378)	0	26,842,204	25,530,141
30									
31		<u>GENERAL PLANT - BUILDING</u>	3.7	814,086	270,837	(3,768)	0	1,081,156	953,304
32									
33		<u>GENERAL PLANT - EQUIPMENT</u>	6.7	1,020,712	228,088	(85,303)	0	1,163,496	1,080,289
34									
35		<u>GENERAL PLANT - TRANSPORTATION</u>	6.4	556,618	56,861	(3,156)	0	610,323	585,186
1									
2		TOTAL GENERAL PLANT		2,391,416	555,787	(92,227)	0	2,854,975	2,618,779
3									
4		<u>OTHER ITEMS</u>							

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

EXPLANATION: Provide the depreciation rate and plant balances for each account or sub-account to which a separate depreciation rate is prescribed. (Include Amortization/Recovery Schedule amounts

Type of Data Shown:
 X Projected Test Year Ended: 12/31/22
 _ Prior Year Ended: __/__/__
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(\$000 WHERE APPLICABLE)

DOCKET NO.: 20210015-EI

Witness: Scott R. Bores

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	
Line No.	Account / Sub-account Number	MFR Line	Depreciation Rate (1)	Plant Balance Beg. of Year	Total Plant Added	Total Plant Retired	Adjustments or Transfers	Plant Balance End of Year	13-Month Average
5		Scherer Acquisition Adjustment		107,383	0	(107,383)	0	0	8,260
6		Vero Beach Acquisition Adjustment		110,640	0	0	0	110,640	110,640
7		Asset Retirement Obligation		430,880	0	0	0	430,880	430,880
		Capital Leases		321,325	0	0	0	321,325	321,325
		Avoided AFUDC - FERC Reclass		171,857	0	0	(998)	170,859	171,357
8		TOTAL OTHER ITEMS		1,142,084	0	(107,383)	(998)	1,033,704	1,042,462
9									
10		TOTAL DEPRECIABLE PLANT BALANCE		70,729,824	8,345,562	(3,155,646)	164,906	76,084,646	71,909,199
11									
12		NON-DEPRECIABLE PROPERTY		1,060,974	312,580	(1)	0	1,373,553	1,133,475
13		Total None Assigned							
14		TOTAL PLANT BALANCE		71,790,798	8,658,142	(3,155,647)	164,906	77,458,199	73,042,675
15									
16		NOTE: TOTALS MAY NOT ADD DUE TO ROUNDING.							
17									
18		(1) Depreciation rates shown are composite rates. The depreciation rates were approved by the Florida Public Service Commission (FPSC) in Docket Nos. 160021-EI/160062-EI, Order No. PSC-16-0560-AS-EI issued on December 15, 2016 (FPL) and Docket Nos. 160186-EI/160170-EI, Order No. PSC-17-0178-S-EI issued on May 16, 2017 (Gulf). These rates were based on the comprehensive depreciation study each Company filed with the FPSC in accordance with Rule 25-6.0436, F.A.C.							
19									
20									
21									
22		(2) AMOUNTS INCLUDE NON-UTILITY BALANCES							
23									
24									
25									
26									
27									
28									
29									
30									
31									
32									
33									
34									
35									

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide the monthly plant balances for each account

Type of Data Shown:

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

or sub-account to which an individual depreciation rate is applied.
These balances should be the ones used to compute the monthly
depreciation expenses excluding any amortization/recovery schedules.

X Projected Test Year Ended: 12/31/22

_ Prior Year Ended: _/~/_

_ Historical Test Year Ended: _/~/_

DOCKET NO.: 20210015-EI

(\$000)

Witness: Scott R. Bores

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	
Line No.	Account / Sub-account Number	Account / Sub-account Title	Month Plant Balance Dec-21	Month Plant Balance Jan-22	Month Plant Balance Feb-22	Month Plant Balance Mar-22	Month Plant Balance Apr-22	Month Plant Balance May-22	Month Plant Balance Jun-22	Month Plant Balance Jul-22	Month Plant Balance Aug-22	Month Plant Balance Sep-22	Month Plant Balance Oct-22	Month Plant Balance Nov-22	Month Plant Balance Dec-22	13-Month Average
INTANGIBLE PLANT																
1		Intangible Plant	1,765,208	1,741,228	1,756,088	1,772,935	1,782,194	1,788,056	1,888,723	1,907,122	1,929,322	1,933,549	1,943,191	1,954,634	2,048,685	1,862,380
3		TOTAL INTANGIBLE PLANT	1,765,208	1,741,228	1,756,088	1,772,935	1,782,194	1,788,056	1,888,723	1,907,122	1,929,322	1,933,549	1,943,191	1,954,634	2,048,685	1,862,380
STEAM PRODUCTION																
6		Scherer Unit 4	1,300,465	0	0	0	0	0	0	0	0	0	0	0	0	100,036
7		Manatee Common	213,578	0	(138)	(138)	(521)	(553)	(563)	(577)	(577)	(577)	(577)	(590)	(593)	16,013
8		Manatee 1/2 Common	(8)	0	0	0	0	0	0	0	0	0	0	0	0	(1)
9		Manatee Unit 1	296,797	0	0	0	0	0	0	0	0	0	0	0	0	22,831
10		Manatee Unit 2	300,237	0	0	0	0	0	0	0	0	0	0	0	0	23,095
11		Crist Common	391,835	392,977	394,061	395,111	396,232	397,293	398,302	399,255	400,184	401,068	401,953	402,793	403,577	398,049
12		Crist Unit 4	38,789	38,787	38,784	38,782	38,779	38,776	38,773	38,770	38,766	38,763	38,759	38,756	38,752	38,772
13		Crist Unit 5	44,692	44,658	44,623	44,589	44,554	44,520	44,486	44,451	44,417	44,382	44,348	44,314	44,279	44,486
14		Crist Unit 6	242,706	242,753	242,791	242,905	243,159	243,377	243,558	243,707	243,830	243,932	244,014	244,082	244,136	243,458
15		Crist Unit 7	287,103	287,198	287,276	288,863	291,599	293,897	295,828	286,054	287,416	288,559	289,518	290,323	290,997	289,587
16		Daniel Common	372,582	373,688	374,782	375,898	377,001	378,092	379,206	380,306	381,396	382,509	383,608	384,697	385,927	379,207
17		Daniel Unit 1	199,283	199,186	199,090	198,993	198,897	198,800	198,703	198,607	198,510	198,414	198,317	198,220	198,124	198,703
18		Daniel Unit 2	153,811	153,758	153,704	153,650	153,596	153,542	153,488	153,434	153,380	153,326	153,272	153,218	153,164	153,488
19		Scherer Common	95,891	96,362	96,845	97,340	97,843	98,355	98,873	99,396	99,924	100,456	100,991	101,529	102,069	98,913
20		Scherer Unit 3	305,511	305,389	305,268	305,146	305,025	304,903	304,782	304,660	304,539	304,417	304,296	304,174	304,053	304,782
21		Other Steam Production	12,968	13,183	13,254	13,429	13,586	13,727	13,823	13,934	14,043	14,144	14,220	14,310	14,362	13,768
22		TOTAL STEAM PRODUCTION	4,256,241	2,147,939	2,150,339	2,154,568	2,159,749	2,164,729	2,169,258	2,161,998	2,165,828	2,169,393	2,172,721	2,175,826	2,178,847	2,325,187
NUCLEAR PRODUCTION																
25		St Lucie Common	604,195	598,333	600,704	601,812	602,426	604,085	605,504	607,386	609,441	611,417	613,526	616,146	618,667	607,203
26		St Lucie Unit 1	1,736,861	1,737,959	1,738,942	1,739,994	1,740,919	1,741,824	1,742,899	1,744,019	1,746,216	1,750,265	1,755,048	1,759,703	1,768,579	1,746,402
27		St Lucie Unit 2	2,007,335	2,009,244	2,011,393	2,013,342	2,015,250	2,017,379	2,019,745	2,022,340	2,025,440	2,028,282	2,031,033	2,033,603	2,036,452	2,020,834
28		Turkey Point U3/U4 Common	747,029	752,125	757,163	766,314	772,034	778,145	792,634	798,695	804,523	814,215	820,428	826,172	860,150	791,510
29		Turkey Point Unit 3	1,813,925	1,814,595	1,815,315	1,815,854	1,816,228	1,816,456	1,816,555	1,816,538	1,816,417	1,816,203	1,815,883	1,815,469	1,821,356	1,816,215
30		Turkey Point Unit 4	1,646,613	1,646,864	1,647,160	1,647,483	1,648,275	1,649,086	1,650,577	1,651,265	1,651,919	1,652,443	1,652,919	1,653,637	1,649,853	1,649,853
31		TOTAL NUCLEAR PRODUCTION	8,555,958	8,559,120	8,570,677	8,584,798	8,595,132	8,606,975	8,627,190	8,639,555	8,653,302	8,672,301	8,688,360	8,704,012	8,758,841	8,632,017
OTHER PRODUCTION																
34		Riviera Beach Energy Center	991,631	996,667	999,583	1,001,208	1,002,138	1,002,579	1,002,760	1,002,771	1,002,649	1,002,572	1,002,464	1,002,390	1,003,680	1,001,007
35		Dania Beach Energy Center	8,210	8,210	8,210	8,210	8,210	8,210	8,210	8,210	8,210	8,210	8,210	8,210	8,210	8,210
36		Sanford Common	174,794	174,918	175,031	175,136	175,283	175,402	175,628	175,839	176,118	176,345	176,636	176,792	177,042	175,766
37		Sanford Unit 4	568,682	568,680	568,581	568,462	568,561	568,606	568,901	569,149	569,899	570,509	571,016	571,196	568,759	569,308
38		Sanford Unit 5	575,938	575,622	575,219	574,795	574,936	574,814	569,659	569,284	568,895	568,476	568,023	567,505	569,872	571,772
39		Lauderdale Common	33,732	33,597	33,569	33,535	33,505	33,474	33,443	33,411	33,380	33,319	33,285	33,254	33,223	33,441
40		Ft Myers Common	51,116	51,084	51,060	51,026	50,995	50,975	50,932	50,912	50,877	50,884	50,857	50,819	50,760	50,946
41		Ft Myers Unit 2	1,064,135	1,064,672	1,064,844	1,066,220	1,069,266	1,071,742	1,076,867	1,078,657	1,079,979	1,080,901	1,081,657	1,082,308	1,082,816	1,074,159
42		Ft Myers Unit 3	133,094	132,956	132,821	129,634	129,541	128,384	128,259	128,126	127,990	129,727	129,587	130,072	129,930	130,009
43		Port Everglades Energy Center	1,175,320	1,175,997	1,178,805	1,181,518	1,183,106	1,174,047	1,174,611	1,174,953	1,175,166	1,175,303	1,178,861	1,186,950	1,178,177	1,177,909

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(\$000)

Witness: Scott R. Bores

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	
Line No.	Account / Sub-account Number	Account / Sub-account Title	Month Plant Balance Dec-21	Month Plant Balance Jan-22	Month Plant Balance Feb-22	Month Plant Balance Mar-22	Month Plant Balance Apr-22	Month Plant Balance May-22	Month Plant Balance Jun-22	Month Plant Balance Jul-22	Month Plant Balance Aug-22	Month Plant Balance Sep-22	Month Plant Balance Oct-22	Month Plant Balance Nov-22	Month Plant Balance Dec-22	13-Month Average
1		Cape Canaveral	952,529	952,654	958,673	965,323	981,335	962,805	967,210	961,017	966,539	973,013	977,055	1,001,172	1,007,295	971,279
2		Martin Common	250,915	251,521	252,033	252,504	253,339	253,984	254,905	255,600	256,551	257,263	258,031	258,637	259,149	254,956
3		Martin Unit 3/4 Common	95,893	95,836	97,188	97,955	98,382	98,609	98,721	98,766	98,771	98,753	98,722	98,683	98,640	98,071
4		Martin Unit 3	277,155	276,941	281,574	284,306	240,527	241,729	242,348	242,598	242,633	242,543	269,898	269,827	269,703	260,137
5		Martin Unit 4	277,908	277,607	277,264	276,943	276,643	276,403	276,724	276,745	262,915	262,689	262,391	262,053	261,691	271,383
6		Martin Unit 8	719,240	719,359	720,818	721,741	723,807	733,608	731,494	720,762	721,028	722,620	722,767	722,891	729,678	723,832
7		Turkey Point Unit 5	721,559	722,917	723,458	723,464	723,156	722,945	723,137	723,147	722,840	722,330	722,674	721,033	720,302	722,459
8		Manatee Unit 3	669,560	787,189	787,331	790,366	794,179	790,458	824,963	832,266	838,659	844,419	867,885	875,589	877,595	813,881
9		West County Common	293,299	293,154	293,590	318,638	333,237	363,013	379,978	389,969	395,817	399,194	403,284	407,575	411,379	360,164
10		West County Unit 1	702,967	703,637	704,083	704,205	704,129	703,937	703,677	703,377	703,054	703,993	690,897	665,462	672,879	697,407
11		West County Unit 2	540,117	540,565	540,676	540,579	541,653	542,118	483,039	482,942	482,724	482,435	483,518	491,308	559,181	516,220
12		West County Unit 3	899,482	904,571	907,366	908,822	916,848	921,355	923,515	924,774	925,334	925,693	927,928	929,159	936,224	919,313
13		Okeechobee Clean Energy Center	1,187,293	1,187,494	1,197,861	1,204,023	1,194,523	1,198,328	1,212,128	1,215,755	1,217,870	1,200,949	1,210,019	1,194,526	1,194,772	1,201,195
14																
15		Lauderdale GTs	25,510	25,506	25,502	25,498	25,493	25,489	25,485	25,481	25,477	25,473	25,469	25,465	25,461	25,485
16		Ft Myers GTs	41,517	41,510	41,502	41,495	41,487	41,480	41,472	41,465	41,457	41,450	41,442	41,435	41,427	41,472
17		Lauderdale Peakers	399,756	399,796	399,818	399,831	400,695	401,198	401,490	401,892	402,125	402,260	402,338	402,383	402,408	401,230
18		Ft Myers Peakers	159,740	159,746	159,749	155,670	155,824	154,656	154,787	154,864	154,908	157,537	157,705	158,774	158,910	157,144
19																
20		Manatee Solar	125,234	125,234	125,234	125,234	125,234	125,220	125,220	125,220	125,220	125,220	125,220	125,220	125,220	125,225
21		Martin Solar	427,812	427,937	428,049	428,155	428,256	428,354	428,451	428,546	428,635	428,718	428,803	428,886	428,963	428,428
22		Desoto Solar	147,559	147,572	147,576	147,579	147,581	147,587	147,590	147,593	147,904	148,085	148,191	148,291	148,349	147,804
23		Space Coast Solar	61,569	61,569	61,569	61,569	61,569	61,569	61,569	61,569	61,568	61,568	61,568	61,568	61,568	61,569
24		Babcock Ranch Solar	145,805	145,826	145,837	145,844	145,848	145,836	145,838	145,839	145,839	145,839	145,840	145,840	145,840	145,836
25		Citrus Solar	134,184	134,204	134,216	134,223	134,227	134,215	134,216	134,217	134,217	134,218	134,218	134,218	134,218	134,215
26		Sabal Palm Solar	77,795	77,795	77,795	77,795	77,795	77,795	77,795	77,795	77,795	77,795	77,795	77,795	77,795	77,795
27		Magnolia Springs Solar	74,546	74,638	74,691	74,722	74,740	74,751	74,757	74,760	74,763	74,764	74,764	74,765	74,765	74,725
28		Hibiscus Solar	95,354	95,354	95,354	95,354	95,354	95,354	95,354	95,354	95,354	95,354	95,354	95,354	95,354	95,354
29		Egret Solar	72,843	72,843	72,843	72,843	72,843	72,843	72,843	72,843	72,843	72,843	72,843	72,843	72,843	72,843
30		Pelican Solar	73,384	73,384	73,384	73,384	73,384	73,384	73,384	73,384	73,384	73,384	73,384	73,384	73,384	73,384
31		Coral Farms Solar	88,012	88,012	88,012	88,012	88,012	88,012	88,012	88,012	88,012	88,012	88,012	88,012	88,012	88,012
32		Horizon Solar	88,786	88,786	88,786	88,786	88,786	88,786	88,786	88,786	88,786	88,786	88,786	88,786	88,786	88,786
33		Ibis Solar	91,465	91,465	91,465	91,465	91,465	91,465	91,465	91,465	91,465	91,465	91,465	91,465	91,465	91,465
34		Hammock Solar	93,627	93,627	93,627	93,627	93,627	93,627	93,627	93,627	93,627	93,627	93,627	93,627	93,627	93,627
35		Interstate Solar	89,822	89,823	89,823	89,824	89,824	89,824	89,824	89,824	89,824	89,824	89,824	89,824	89,824	89,824
36		Twin Lakes Solar	78,628	78,628	78,628	78,628	78,628	78,628	78,628	78,628	78,628	78,628	78,628	78,628	78,628	78,628
37		Krome Solar	82,732	82,732	82,732	82,732	82,732	82,732	82,732	82,732	82,732	82,732	82,732	82,732	82,732	82,732

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1		Osprey Solar	88,391	88,391	88,391	88,391	88,391	88,391	88,391	88,391	88,391	88,391	88,391	88,391	88,391	88,391
2		Blue Cypress Solar	90,412	90,423	90,429	90,427	90,430	90,431	90,431	90,432	90,432	90,432	90,432	90,432	90,432	90,429
3		Loggerhead Solar	90,672	90,672	90,672	90,672	90,672	90,672	90,672	90,672	90,672	90,672	90,672	90,672	90,672	90,672
4																
5		Barefoot Bay solar	90,615	90,615	90,615	90,615	90,615	90,615	90,615	90,615	90,615	90,615	90,615	90,615	90,615	90,615
6		Indian River Solar	87,613	87,613	87,613	87,613	87,613	87,613	87,613	87,613	87,613	87,613	87,613	87,613	87,613	87,613
7		Echo River Solar	95,267	95,267	95,267	95,267	95,267	95,267	95,267	95,267	95,267	95,267	95,267	95,267	95,267	95,267
8		Northern Preserve Solar	67,795	67,795	67,795	67,795	67,795	67,795	67,795	67,795	67,795	67,795	67,795	67,795	67,795	67,795
9		Sunshine Gateway Solar	89,404	89,404	89,404	89,404	89,404	89,404	89,404	89,404	89,404	89,404	89,404	89,404	89,404	89,404
10		Blue Heron Solar	79,432	79,432	79,432	79,432	79,432	79,432	79,432	79,432	79,432	79,432	79,432	79,432	79,432	79,432
11		Sweetbay Solar	70,041	70,041	70,041	70,041	70,041	70,041	70,041	70,041	70,041	70,041	70,041	70,041	70,041	70,041
12		Trailside Solar	72,999	72,999	72,999	72,999	72,999	72,999	72,999	72,999	72,999	72,999	72,999	72,999	72,999	72,999
13		Lakeside Solar	70,471	70,471	70,471	70,471	70,471	70,471	70,471	70,471	70,471	70,471	70,471	70,471	70,471	70,471
14		Cattle Ranch Solar	76,108	76,108	76,108	76,108	76,108	76,108	76,108	76,108	76,108	76,108	76,108	76,108	76,108	76,108
15		Okeechobee Solar	99,482	99,482	99,482	99,482	99,482	99,482	99,482	99,482	99,482	99,482	99,482	99,482	99,482	99,482
16		Southfork Solar	97,146	97,146	97,146	97,146	97,146	97,146	97,146	97,146	97,146	97,146	97,146	97,146	97,146	97,146
17		Palm Bay Solar	82,997	82,997	82,997	82,997	82,997	82,997	82,997	82,997	82,997	82,997	82,997	82,997	82,997	82,997
18		Willow South Solar	74,442	74,442	74,442	74,442	74,442	74,442	74,442	74,442	74,442	74,442	74,442	74,442	74,442	74,442
19		Nassau Solar	75,837	75,837	75,837	75,837	75,837	75,837	75,837	75,837	75,837	75,837	75,837	75,837	75,837	75,837
20		Union Springs Solar	73,563	73,563	73,563	73,563	73,563	73,563	73,563	73,563	73,563	73,563	73,563	73,563	73,563	73,563
21		Orange Blossom	76,865	76,865	76,865	76,865	76,865	76,865	76,865	76,865	76,865	76,865	76,865	76,865	76,865	76,865
22		Babcock Ranch Reserve Solar	79,203	79,203	79,203	79,203	79,203	79,203	79,203	79,203	79,203	79,203	79,203	79,203	79,203	79,203
23		Discovery Solar Energy Center	85,378	85,378	85,378	85,378	85,378	85,378	85,378	85,378	85,378	85,378	85,378	85,378	85,378	85,378
24		Rodeo Solar	74,652	74,652	74,652	74,652	74,652	74,652	74,652	74,652	74,652	74,652	74,652	74,652	74,652	74,652
25		Fort Drum Solar	73,293	73,293	73,293	73,293	73,293	73,293	73,293	73,293	73,293	73,293	73,293	73,293	73,293	73,293
26		Grove Solar	83,958	83,958	83,958	83,958	83,958	83,958	83,958	83,958	83,958	83,958	83,958	83,958	83,958	83,958
27		Elder Branch Solar	92,280	92,280	92,280	92,280	92,280	92,280	92,280	92,280	92,280	92,280	92,280	92,280	92,280	92,280
28		Sundew Solar	91,135	91,135	91,135	91,135	91,135	91,135	91,135	91,135	91,135	91,135	91,135	91,135	91,135	91,135
29		Ghost Orchid Solar	88,924	88,924	88,924	88,924	88,924	88,924	88,924	88,924	88,924	88,924	88,924	88,924	88,924	88,924
30		Sawgrass Solar	87,310	87,310	87,310	87,310	87,310	87,310	87,310	87,310	87,310	87,310	87,310	87,310	87,310	87,310
31		Immokalee Solar	86,833	86,833	86,833	86,833	86,833	86,833	86,833	86,833	86,833	86,833	86,833	86,833	86,833	86,833
32		Everglades Solar	0	0	0	0	0	0	0	0	0	0	0	0	89,765	6,905
33		Whitetail Solar	0	0	0	0	0	0	0	0	0	0	0	0	84,988	6,538
34		Bluefield Solar	0	0	0	0	0	0	0	0	0	0	0	0	77,598	5,969
35		Cavendish Solar	0	0	0	0	0	0	0	0	0	0	0	0	81,523	6,271
36		Anhinga Solar	0	0	0	0	0	0	0	0	0	0	0	0	85,913	6,609
37		Blackwater Solar	0	0	0	0	0	0	0	0	0	0	0	0	83,999	6,461
38		Chipola Solar	0	0	0	0	0	0	0	0	0	0	0	0	88,237	6,787

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

EXPLANATION: Provide the monthly plant balances for each account
 or sub-account to which an individual depreciation rate is applied.
 These balances should be the ones used to compute the monthly
 depreciation expenses excluding any amortization/recovery schedules.

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

DOCKET NO.: 20210015-EI

(\$000)

Witness: Scott R. Bores

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	
Line No.	Account / Sub-account Number	Account / Sub-account Title	Month Plant Balance Dec-21	Month Plant Balance Jan-22	Month Plant Balance Feb-22	Month Plant Balance Mar-22	Month Plant Balance Apr-22	Month Plant Balance May-22	Month Plant Balance Jun-22	Month Plant Balance Jul-22	Month Plant Balance Aug-22	Month Plant Balance Sep-22	Month Plant Balance Oct-22	Month Plant Balance Nov-22	Month Plant Balance Dec-22	13-Month Average
1		Chautauqua Solar	0	0	0	0	0	0	0	0	0	0	0	0	85,332	6,564
2		First City Solar	0	0	0	0	0	0	0	0	0	0	0	0	84,309	6,485
3		Apalachee Solar	0	0	0	0	0	0	0	0	0	0	0	0	86,236	6,634
4		C&I Solar Partnership	14,374	14,374	14,374	14,374	14,374	14,374	14,374	14,374	14,374	14,374	14,374	14,374	14,374	14,374
5		Voluntary Solar Partnership	38,866	39,026	39,161	39,282	39,394	39,543	39,713	39,896	40,086	40,280	40,477	40,675	40,874	39,790
6																
7		Dania Beach Energy Storage	26,111	26,114	26,116	26,119	26,122	26,125	26,128	26,130	26,133	26,136	26,139	26,141	26,144	26,128
8		Manatee Energy Storage Center	306,619	306,619	306,619	306,619	306,619	306,619	306,619	306,619	306,619	306,619	306,619	306,619	306,619	306,619
9		Echo River Energy Storage Center	20,206	20,456	20,456	20,456	20,456	20,456	20,456	20,456	20,456	20,456	20,456	20,456	20,456	20,437
10		Sunshine Gateway Energy Storage Cent	20,207	20,457	20,457	20,457	20,457	20,457	20,457	20,457	20,457	20,457	20,457	20,457	20,457	20,438
11		Future Battery Storage	22,207	22,214	22,221	22,229	22,237	22,245	22,253	22,260	22,269	22,277	22,284	22,292	22,300	22,253
12																
13		Pea Ridge Units 1 through 3	11,826	11,818	11,811	11,803	11,795	11,788	11,780	11,772	11,764	11,757	11,749	11,741	11,733	11,780
14		Perdido LFG Units 1 and 2	5,212	5,212	5,212	5,212	5,212	5,211	5,211	5,211	5,211	5,210	5,210	5,210	5,210	5,211
15		Smith Unit 3	264,448	263,823	264,103	264,609	265,059	264,499	264,881	265,388	265,756	266,109	266,478	266,850	267,206	265,324
16		Smith Unit A - Peaker	11,458	11,458	11,458	11,458	11,458	11,458	11,458	11,458	11,458	11,457	11,457	11,457	11,457	11,458
17		Smith Common	158,729	161,103	163,289	165,196	166,758	167,966	168,841	169,466	169,904	170,210	170,424	170,576	170,682	167,165
18		Crist CT	511,788	511,788	511,788	511,788	511,788	511,788	511,788	511,788	511,788	511,788	511,788	511,788	511,788	511,788
19		Blue Indigo Solar	88,879	88,882	88,885	88,886	88,888	88,888	88,889	88,889	88,890	88,890	88,890	88,890	88,890	88,887
20		Blue Springs Solar	92,456	92,456	92,456	92,456	92,456	92,456	92,456	92,456	92,456	92,456	92,456	92,456	92,456	92,456
21		Cotton Creek Solar	99,267	99,267	99,267	99,267	99,267	99,267	99,267	99,267	99,267	99,267	99,267	99,267	99,267	99,267
22																
23		Minor Other Production	81,649	83,982	86,275	88,694	91,035	93,349	95,678	97,721	99,738	101,728	103,684	105,619	107,335	95,114
24		TOTAL OTHER PRODUCTION	19,307,072	19,443,414	19,482,313	19,532,323	19,536,613	19,559,354	20,394,067	20,405,922	20,418,474	20,428,583	20,494,322	20,511,087	21,476,862	20,076,185
25																
26		TRANSMISSION														
27		Transmission	8,033,431	8,058,133	8,093,767	8,127,192	8,514,273	8,542,313	8,678,604	8,711,405	8,815,602	8,847,651	8,883,520	8,914,018	9,399,875	8,586,137
28		Transmission - GSU	428,784	428,761	428,726	428,682	428,631	428,575	443,092	443,028	442,960	442,891	442,819	442,768	454,417	437,241
29		Transmission - Gen Leads	194,174	194,143	194,112	194,081	194,050	194,019	193,988	193,957	193,926	193,895	193,864	193,833	193,802	193,988
30		Transmission - Radials Retail	72,963	72,953	72,942	72,931	72,921	72,910	72,899	72,889	72,878	72,867	72,857	72,846	72,835	72,899
31		North Florida Resiliency Connection	0	0	0	0	0	0	511,936	516,024	516,135	516,237	516,339	516,441	516,543	277,666
32	353	Station Equipment	255,177	255,000	254,824	254,647	254,470	254,293	254,116	253,940	253,763	253,586	253,409	253,232	253,055	254,116
33		TOTAL TRANSMISSION	8,984,531	9,008,990	9,044,371	9,077,534	9,464,345	9,492,110	10,154,637	10,191,242	10,295,265	10,327,127	10,362,808	10,393,138	10,890,528	9,822,048
34																
35		DISTRIBUTION SUBSTATION														
36	361	Structures & Improvement	354,132	356,716	359,107	361,397	363,722	366,017	368,362	370,611	372,997	375,360	377,676	379,950	382,340	368,338
37	362	Station Equipment	2,955,384	2,987,064	3,016,403	3,044,579	3,072,584	3,100,705	3,129,417	3,157,123	3,186,687	3,215,752	3,244,505	3,272,472	3,301,789	3,129,574

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

EXPLANATION: Provide the monthly plant balances for each account
 or sub-account to which an individual depreciation rate is applied.
 These balances should be the ones used to compute the monthly
 depreciation expenses excluding any amortization/recovery schedules.

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

DOCKET NO.: 20210015-EI

(\$000)

Witness: Scott R. Bores

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Line No.	Account / Sub-account Number	Account / Sub-account Title	Month Plant Balance Dec-21	Month Plant Balance Jan-22	Month Plant Balance Feb-22	Month Plant Balance Mar-22	Month Plant Balance Apr-22	Month Plant Balance May-22	Month Plant Balance Jun-22	Month Plant Balance Jul-22	Month Plant Balance Aug-22	Month Plant Balance Sep-22	Month Plant Balance Oct-22	Month Plant Balance Nov-22	Month Plant Balance Dec-22	13-Month Average
1		Other Distribution Substation	7,771	8,490	9,567	10,899	12,140	13,323	14,181	14,808	15,270	15,762	16,403	17,150	17,834	13,354
2		TOTAL DISTRIBUTION SUBSTATION	3,317,286	3,352,270	3,385,077	3,416,875	3,448,446	3,480,045	3,511,961	3,542,542	3,574,955	3,606,875	3,638,584	3,669,572	3,701,964	3,511,266
3																
4		DISTRIBUTION LINE														
5	363	Storage Battery Equip	4,106	4,106	4,106	4,106	4,106	4,106	4,106	4,106	4,106	4,106	4,106	4,106	4,106	4,106
6	364	Poles, Towers & Fixtures	3,363,397	3,384,157	3,404,837	3,425,765	3,446,748	3,467,890	3,489,340	3,510,955	3,532,820	3,554,509	3,575,907	3,596,922	3,620,928	3,490,321
7	365	Overhead Conductors & Devices	3,990,214	4,011,631	4,033,065	4,054,784	4,076,576	4,098,577	4,121,144	4,143,980	4,167,118	4,189,885	4,212,205	4,234,079	4,274,540	4,123,677
8	366	Underground Conduit	2,343,977	2,352,746	2,361,492	2,370,341	2,379,214	2,388,155	2,397,244	2,406,409	2,415,679	2,424,859	2,433,908	2,442,799	2,454,408	2,397,787
9	367	UG Conductors & Devices	3,644,611	3,660,288	3,675,974	3,691,869	3,707,816	3,723,916	3,740,423	3,757,124	3,774,045	3,790,702	3,807,036	3,823,042	3,852,016	3,742,220
10	368	Line Transformers	3,390,360	3,401,616	3,412,961	3,424,502	3,436,100	3,447,862	3,460,163	3,472,704	3,485,465	3,497,853	3,509,854	3,521,541	3,556,539	3,462,886
11	369	Services	1,732,511	1,738,978	1,745,459	1,752,023	1,758,610	1,765,259	1,772,090	1,779,006	1,786,012	1,792,897	1,799,643	1,806,256	1,819,371	1,772,932
12	370	Meters	203,221	186,081	186,550	187,026	187,504	187,988	188,494	189,011	189,535	190,044	190,537	191,018	192,543	189,965
13	370.1	AMI Meters	763,190	765,063	766,924	768,816	770,715	772,633	774,584	776,554	778,556	780,540	782,489	784,391	786,258	774,670
14	371	Installations On Customer Premises	118,044	118,537	119,028	119,519	119,999	120,479	120,959	121,439	121,919	122,399	122,879	123,359	123,839	123,319
15	373	Street Lighting & Signal Systems	756,566	760,346	764,155	768,028	771,920	775,866	779,987	784,187	788,459	792,810	796,634	800,555	811,972	780,868
16		Other Distribution Line	699,833	770,113	841,098	915,620	995,807	1,077,832	1,158,892	1,238,417	1,319,651	1,401,735	1,487,185	1,570,060	1,650,221	1,163,574
18		TOTAL DISTRIBUTION LINE	21,010,028	21,153,663	21,315,648	21,475,670	21,648,404	21,823,876	22,000,766	22,177,264	22,356,769	22,535,579	22,715,852	22,891,616	23,140,240	22,018,875
19																
20		TOTAL DISTRIBUTION	24,327,314	24,505,934	24,700,725	24,892,545	25,096,850	25,303,921	25,512,727	25,719,807	25,931,724	26,142,454	26,354,436	26,561,189	26,842,204	25,530,141
21																
22		GENERAL PLANT - BUILDING	814,086	820,702	826,899	832,701	838,127	843,285	1,041,608	1,047,513	1,053,330	1,058,983	1,064,552	1,070,013	1,081,156	953,304
23																
24		GENERAL PLANT - EQUIPMENT	1,020,712	1,005,141	1,016,964	1,026,169	1,040,962	1,055,631	1,077,531	1,093,595	1,112,337	1,131,153	1,142,007	1,158,057	1,163,496	1,080,289
25																
26		GENERAL PLANT - TRANSPORTATION	556,618	561,365	566,503	571,355	576,124	581,003	585,665	590,459	595,215	599,691	604,241	608,852	610,323	585,186
27																
28		TOTAL GENERAL PLANT	2,391,416	2,387,208	2,410,366	2,430,226	2,455,213	2,479,920	2,704,804	2,731,568	2,760,883	2,789,828	2,810,799	2,836,922	2,854,975	2,618,779
29																
30		OTHER ITEMS														
31		Scherer Acquisition Adjustment	107,383	0	0	0	0	0	0	0	0	0	0	0	0	8,260
32		Vero Beach Acquisition Adjustment	110,640	110,640	110,640	110,640	110,640	110,640	110,640	110,640	110,640	110,640	110,640	110,640	110,640	110,640
33		Asset Retirement Obligation	430,880	430,880	430,880	430,880	430,880	430,880	430,880	430,880	430,880	430,880	430,880	430,880	430,880	430,880
		Capital Leases	321,325	321,325	321,325	321,325	321,325	321,325	321,325	321,325	321,325	321,325	321,325	321,325	321,325	321,325
		Avoided AFUDC - FERC Reclass	171,857	171,774	171,690	171,607	171,524	171,441	171,357	171,274	171,191	171,108	171,025	170,941	170,858	171,357
34		TOTAL OTHER ITEMS	1,142,084	1,034,618	1,034,535	1,034,452	1,034,369	1,034,285	1,034,202	1,034,119	1,034,036	1,033,953	1,033,869	1,033,786	1,033,703	1,042,462
35																
36		TOTAL DEPRECIABLE PLANT BALANCE	70,729,824	68,828,451	69,149,414	69,479,380	70,124,465	70,429,350	72,485,609	72,791,333	73,188,833	73,497,187	73,860,506	74,170,594	76,084,646	71,909,199
37																

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

EXPLANATION: Provide the monthly plant balances for each account
 or sub-account to which an individual depreciation rate is applied.
 These balances should be the ones used to compute the monthly
 depreciation expenses excluding any amortization/recovery schedules.

Type of Data Shown:
 X Projected Test Year Ended: 12/31/22
 _ Prior Year Ended: _/_/_
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DOCKET NO.: 20210015-EI

(\$000)

Witness: Scott R. Bores

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Line No.	Account / Sub-account Number	Account / Sub-account Title	Month Plant Balance Dec-21	Month Plant Balance Jan-22	Month Plant Balance Feb-22	Month Plant Balance Mar-22	Month Plant Balance Apr-22	Month Plant Balance May-22	Month Plant Balance Jun-22	Month Plant Balance Jul-22	Month Plant Balance Aug-22	Month Plant Balance Sep-22	Month Plant Balance Oct-22	Month Plant Balance Nov-22	Month Plant Balance Dec-22	13-Month Average
1		NON-DEPRECIABLE PROPERTY	1,060,974	1,070,537	1,085,579	1,089,718	1,093,921	1,098,254	1,124,518	1,129,189	1,144,885	1,149,787	1,154,600	1,159,663	1,373,553	1,133,475
2																
3		TOTAL PLANT BALANCE	<u>71,790,798</u>	<u>69,898,988</u>	<u>70,234,993</u>	<u>70,569,098</u>	<u>71,218,386</u>	<u>71,527,604</u>	<u>73,610,127</u>	<u>73,920,522</u>	<u>74,333,718</u>	<u>74,646,975</u>	<u>75,015,106</u>	<u>75,330,257</u>	<u>77,458,198</u>	<u>73,042,675</u>

NOTE: TOTALS MAY NOT ADD DUE TO ROUNDING.

NOTE: FOR THE PURPOSE OF THIS MFR, A PRO FORMA CONSOLIDATION WAS PREPARED FOR THE MONTH OF DECEMBER 2021 BY COMBINING PRE-CONSOLIDATION FPL AND PRE-CONSOLIDATION GULF BALANCES FOR THAT MONTH IN ORDER TO CALCULATE 13-MONTH AVERAGES FOR 2022. THIS PROCESS IS RELATIVELY REPRESENTATIVE BECAUSE HYPOTHETICALLY CONSOLIDATING THE COMPANIES ONE MONTH EARLY WOULD CHANGE LITTLE ABOUT THE RATE BASE AND CAPITAL STRUCTURE COMPONENTS.

(1) AMOUNTS INCLUDE NON-UTILITY BALANCES

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

EXPLANATION: Provide the depreciation reserve
 balances for each account or sub-account to
 which an individual depreciation rate is applied.
 (Include Amortization/Recovery schedule amounts) (1)
 (\$000)

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

DOCKET NO.: 20210015-EI

Witness: Scott R. Bores

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Line No.	Account / Sub-account Number	Account / Sub-account Title	Accumulated Depreciation Beg. of Year	Total Depreciation Accrued	Retirements	Adjustments / Transfers	Accumulated Depreciation End of Year	13 Month Average
1		INTANGIBLE PLANT						
2		Intangible Plant	717,878	175,806	(51,075)	(199)	842,411	758,020
3		Total Intangible	717,878	175,806	(51,075)	(199)	842,411	758,020
4								
5		STEAM PRODUCTION						
6		Scherer Unit 4	512,838	1,358	(1,309,227)	0	(795,032)	(694,426)
7		Manatee Common	86,182	(59)	(1,080)	(85,697)	(654)	6,190
8		Manatee 1/2 Common	(0)	134	(95,835)	62,098	(33,604)	(31,019)
9		Manatee Unit 1	201,621	540	(297,003)	(10)	(94,852)	(72,046)
10		Manatee Unit 2	196,823	568	(300,390)	0	(103,000)	(79,936)
11		Martin Common	(27,928)	(29)	(223)	0	(28,179)	(28,080)
12		Martin Unit 1	(169,652)	0	0	0	(169,652)	(169,652)
13		Martin Unit 2	(163,748)	0	0	0	(163,748)	(163,748)
14		SJRPP Unit 1/2	(153,291)	13,882	0	0	(139,408)	(146,349)
15		Crist Common	(84,441)	16,883	(232)	(2,923)	(70,713)	(77,888)
16		Crist Unit 4	19,746	1,551	(46)	0	21,251	20,499
17		Crist Unit 5	16,851	1,779	(413)	0	18,218	17,536
18		Crist Unit 6	(34,125)	9,738	(185)	(854)	(25,425)	(29,965)
19		Crist Unit 7	20,280	11,585	(11,561)	(9,914)	10,391	13,466
20		Daniel Common	97,099	11,640	(840)	(1,111)	106,789	101,927
21		Daniel Unit 1	82,484	5,989	(1,159)	0	87,314	84,902
22		Daniel Unit 2	74,199	4,629	(647)	0	78,180	76,191
23		Scherer Common	29,875	2,466	(123)	(1,005)	31,214	30,534
24		Scherer Unit 3	132,785	6,802	(1,458)	0	138,129	135,460
25		Surplus Flowback	(71,375)	0	0	0	(71,375)	(71,375)
26		Other Steam Production	(29,126)	1,846	(0)	(48)	(27,328)	(28,231)
27		Total Steam Generation	737,099	91,304	(2,020,421)	(39,464)	(1,231,482)	(1,106,011)
28								
29		NUCLEAR PRODUCTION						
30		St Lucie Common	308,661	19,883	(10,310)	(3,253)	314,980	309,506
31		St Lucie Unit 1	761,746	67,960	(16,229)	(7,323)	806,155	784,832
32		St Lucie Unit 2	854,841	57,174	(11,670)	(5,312)	895,033	875,065
33		Turkey Point U3/U4 Common	379,829	32,545	(7,118)	(1,619)	403,638	391,255
34		Turkey Point Unit 3	690,104	98,104	(24,179)	(442)	763,586	728,844
35		Turkey Point Unit 4	721,066	76,989	(12,501)	(3,290)	782,264	751,025
36		Surplus Flowback	136,261	0	0	0	136,261	136,261
37		TOTAL NUCLEAR PRODUCTION	3,852,507	352,656	(82,008)	(21,239)	4,101,916	3,974,787

FLORIDA PUBLIC SERVICE COMMISSION		EXPLANATION: Provide the depreciation reserve					Type of Data Shown:	
COMPANY: FLORIDA POWER & LIGHT COMPANY AND SUBSIDIARIES (CONSOLIDATED)		balances for each account or sub-account to which an individual depreciation rate is applied. (Include Amortization/Recovery schedule amounts) (1) (\$000)					X Projected Test Year Ended: 12/31/22 _ Prior Year Ended: _/_/_ _ Historical Test Year Ended: _/_/_	
DOCKET NO.: 20210015-EI							Witness: Scott R. Bores	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	
Line No.	Account / Sub-account Number	Account / Sub-account Title	Accumulated Depreciation Beg. of Year	Total Depreciation Accrued	Retirements	Adjustments / Transfers	Accumulated Depreciation End of Year	13 Month Average
1	OTHER GENERATION							
2		Riviera Beach Energy Center	77,991	34,962	(3,103)	(440)	109,411	93,780
3		Dania Beach Energy Center	4,424	18,982	0	(34)	23,372	10,652
4		Sanford Common	50,101	8,653	(877)	(299)	57,578	53,875
5		Sanford Unit 4	112,439	30,314	(5,755)	286	137,285	125,540
6		Sanford Unit 5	122,411	31,431	(12,167)	2,654	144,329	133,322
7		Lauderdale Common	(25,243)	892	(517)	0	(24,868)	(25,093)
8		Lauderdale Unit 4	(146,344)	0	0	0	(146,344)	(146,344)
9		Lauderdale Unit 5	(127,689)	0	0	0	(127,689)	(127,689)
10		Ft Myers Common	6,551	1,527	(363)	(1)	7,713	7,145
11		Ft Myers Unit 2	190,993	51,533	(10,365)	(2,456)	229,705	210,137
12		Ft Myers Unit 3	4,298	5,169	(5,874)	2,482	6,075	4,808
13		Port Everglades Energy Center	96,815	42,620	(21,994)	10,128	127,569	113,399
14		Cape Canaveral	94,561	35,749	(48,641)	18,637	100,306	95,645
15								
16		Martin Common	150,362	6,460	(1,283)	(407)	155,132	152,698
17		Martin Unit 3/4 Common	61,680	2,363	(605)	(332)	63,106	62,271
18		Martin Unit 3	111,381	12,196	(48,913)	26,031	100,695	102,286
19		Martin Unit 4	110,913	12,539	(19,076)	7,933	112,308	112,328
20		Martin Unit 8	147,164	34,276	(31,686)	12,158	161,912	153,793
21		Turkey Point Unit 5	109,480	32,119	(9,711)	(348)	131,541	120,463
22		Manatee Unit 3	175,170	35,223	(62,303)	47,310	195,401	192,652
23		Putnam	(51,552)	10,310	0	0	(41,242)	(46,397)
24		West County Common	58,294	19,827	(778)	(12,124)	65,219	59,180
25		West County Unit 1	92,099	37,336	(48,648)	23,968	104,755	105,220
26		West County Unit 2	57,302	24,643	(63,830)	26,498	44,612	54,049
27		West County Unit 3	116,061	36,338	(14,143)	2,925	141,181	128,311
28		Okeechobee Clean Energy Center	85,077	41,866	(47,984)	24,972	103,930	96,115
29								
30		Lauderdale GTs	15,926	3,395	(49)	0	19,271	17,599
31		Ft Myers GTs	12,883	4,080	(90)	0	16,873	14,878
32		Lauderdale Peakers	48,267	11,707	(22)	(258)	59,694	53,936
33		Ft Myers Peakers	19,152	4,641	(5,570)	3,186	21,410	19,779

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

EXPLANATION: Provide the depreciation reserve
 balances for each account or sub-account to
 which an individual depreciation rate is applied.
 (Include Amortization/Recovery schedule amounts) (1)
 (\$000)

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

Witness: Scott R. Bores

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	
Line No.	Account / Sub-account Number	Account / Sub-account Title	Accumulated Depreciation Beg. of Year	Total Depreciation Accrued	Retirements	Adjustments / Transfers	Accumulated Depreciation End of Year	13 Month Average
1		Manatee Solar	21,333	4,237	(14)	0	25,555	23,443
2		Martin Solar	130,053	12,382	(1,475)	(252)	140,707	135,394
3		Desoto Solar	59,891	5,071	(8)	(84)	64,870	62,388
4		Space Coast Solar	23,864	2,050	(1)	0	25,913	24,889
5		Babcock Ranch Solar	27,342	5,981	(14)	0	33,308	30,324
6		Citrus Solar	24,170	4,987	(14)	0	29,143	28,655
7		Sabal Palm Solar	1,851	2,622	0	0	4,473	3,162
8		Magnolia Springs Solar	2,344	2,518	0	0	4,863	3,603
9		Hibiscus Solar	5,476	3,213	0	0	8,689	7,083
10		Egret Solar	2,557	2,455	0	0	5,012	3,785
11		Pelican Solar	1,952	2,473	0	0	4,425	3,189
12		Coral Farms Solar	11,935	2,969	0	0	14,904	13,420
13		Horizon Solar	12,049	2,995	0	0	15,044	13,547
14		Ibis Solar	6,557	3,082	0	0	9,639	8,098
15		Hammock Solar	12,213	3,172	0	0	15,385	13,799
16		Interstate Solar	15,624	3,029	0	0	18,654	17,139
17		Twin Lakes Solar	5,266	2,676	0	0	7,941	6,603
18		Krome Solar	5,931	2,791	0	0	8,721	7,326
19		Osprey Solar	11,992	2,983	0	0	14,975	13,483
20		Blue Cypress Solar	11,787	3,053	(5)	0	14,835	13,310
21		Loggerhead Solar	11,968	3,058	0	0	15,027	13,497
22		Barefoot Bay solar	11,797	3,056	0	0	14,853	13,325
23		Indian River Solar	11,878	2,955	0	0	14,834	13,356
24		Echo River Solar	5,470	3,210	0	0	8,681	7,075
25		Northern Preserve Solar	4,536	2,302	0	0	6,838	5,687
26		Sunshine Gateway Solar	6,420	3,015	0	0	9,434	7,927
27		Blue Heron Solar	5,303	2,694	0	0	7,997	6,650
28		Sweetbay Solar	4,685	2,378	0	0	7,062	5,874
29		Trailside Solar	2,566	2,462	0	0	5,028	3,797
30		Lakeside Solar	2,474	2,375	0	0	4,849	3,661
31		Cattle Ranch Solar	4,899	2,591	0	0	7,490	6,194
32		Okeechobee Solar	5,698	3,353	0	0	9,051	7,375
33		Southfork Solar	5,579	3,274	0	0	8,853	7,216
34		Palm Bay Solar	1,979	2,797	0	0	4,776	3,377

FLORIDA PUBLIC SERVICE COMMISSION COMPANY: FLORIDA POWER & LIGHT COMPANY AND SUBSIDIARIES (CONSOLIDATED) DOCKET NO.: 20210015-EI	EXPLANATION: Provide the depreciation reserve balances for each account or sub-account to which an individual depreciation rate is applied. (Include Amortization/Recovery schedule amounts) (1) (\$000)	Type of Data Shown: X Projected Test Year Ended: 12/31/22 _ Prior Year Ended: __/__/__ _ Historical Test Year Ended: __/__/__ Witness: Scott R. Bores
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	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Line No.	Account / Sub-account Number	Account / Sub-account Title	Accumulated Depreciation Beg. of Year	Total Depreciation Accrued	Retirements	Adjustments / Transfers	Accumulated Depreciation End of Year	13 Month Average
1		Willow South Solar	1,563	2,509	0	0	4,072	2,817
2		Nassau Solar	2,662	2,556	0	0	5,218	3,940
3		Union Springs Solar	2,582	2,479	0	0	5,061	3,822
4		Orange Blossom	1,399	2,590	0	0	3,989	2,694
5		Babcock Ranch Reserve Solar	5,246	2,686	0	0	7,933	6,589
6		Discovery Solar Energy Center	1,794	2,877	0	0	4,672	3,233
7		Rodeo Solar	1,981	2,516	0	0	4,497	3,239
8		Fort Drum Solar	1,337	2,470	0	0	3,807	2,572
9		Grove Solar	118	2,829	0	0	2,947	1,533
10		Elder Branch Solar	130	3,110	0	0	3,239	1,684
11		Sundew Solar	128	3,071	0	0	3,199	1,664
12		Ghost Orchid Solar	125	2,997	0	0	3,122	1,623
13		Sawgrass Solar	123	2,942	0	0	3,065	1,594
14		Immokalee Solar	122	2,926	0	0	3,048	1,585
15		Everglades Solar	0	126	0	0	126	10
16		Whitetail Solar	0	119	0	0	119	9
17		Bluefield Solar	0	109	0	0	109	8
18		Cavendish Solar	0	114	0	0	114	9
19		Anhinga Solar	0	121	0	0	121	9
20		Blackwater Solar	0	118	0	0	118	9
21		Chipola Solar	0	124	0	0	124	10
22		Chautauqua Solar	0	120	0	0	120	9
23		First City Solar	0	118	0	0	118	9
24		Apalachee Solar	0	121	0	0	121	9
25		C&I Solar Partnership	2,676	484	0	0	3,160	2,918
26		Voluntary Solar Partnership	3,544	1,341	0	0	4,885	4,209
27		Dania Beach Energy Storage	3,554	2,613	0	0	6,167	4,860
28		Manatee Energy Storage Center	0	30,662	0	0	30,662	15,331
29		Echo River Energy Storage Center	84	2,045	0	0	2,129	1,106
30		Sunshine Gateway Energy Storage Center	84	2,045	0	0	2,129	1,106
31		Future Battery Storage	853	2,166	0	0	3,018	1,935
32								
33		Pea Ridge Units 1 through 3	15,152	1,355	(93)	0	16,414	15,784
34		Perdido LFG Units 1 and 2	3,313	380	(3)	0	3,690	3,502

FLORIDA PUBLIC SERVICE COMMISSION		EXPLANATION: Provide the depreciation reserve balances for each account or sub-account to which an individual depreciation rate is applied. (Include Amortization/Recovery schedule amounts) (1)					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)					Witness: Scott R. Bores		
DOCKET NO.: 20210015-EI									
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)		
Line No.	Account / Sub-account Number	Account / Sub-account Title	Accumulated Depreciation Beg. of Year	Total Depreciation Accrued	Retirements	Adjustments / Transfers	Accumulated Depreciation End of Year	13 Month Average	
1		Smith Unit 3	(15,889)	12,488	(2,385)	(1,103)	(6,890)	(11,924)	
2		Smith Unit A - Peaker	8,830	722	(0)	0	9,552	9,191	
3		Smith Common	50,206	7,884	(32)	0	58,058	54,092	
4		Crist CT	5,384	14,856	0	0	20,240	12,812	
5		Blue Indigo Solar	4,389	2,578	0	0	6,967	5,678	
6		Blue Springs Solar	112	2,681	0	0	2,793	1,452	
7		Cotton Creek Solar	120	2,879	0	0	2,999	1,559	
8									
9		Surplus Flowback	188,169	0	0	0	188,169	188,169	
10		Minor Other Production	10,680	7,659	(199)	(2,322)	15,817	13,019	
11		TOTAL OTHER PRODUCTION	2,560,974	839,998	(468,592)	188,707	3,121,086	2,847,467	
12									
13		<u>TRANSMISSION</u>							
14		Transmission	1,878,184	181,744	(150,005)	(105,100)	1,804,826	1,837,500	
15	353	Station Equipment	58,799	7,052	(2,122)	0	63,727	61,267	
16	353.1	Transmission - GSU	85,873	13,372	(935)	(11)	98,300	92,044	
17		Transmission - Gen Leads	30,809	3,927	(372)	0	34,363	32,587	
18		Transmission - Radials Retail	28,487	1,584	(128)	0	29,944	29,216	
19		North Florida Resiliency Connection	0	8,966	0	0	8,966	2,597	
20		Surplus Flowback	(298,476)	0	0	0	(298,476)	(298,476)	
21		TOTAL TRANSMISSION	1,783,677	216,645	(153,562)	(105,110)	1,741,650	1,756,733	
22									
23		<u>DISTRIBUTION SUBSTATION</u>							
24	361	Structures & Improvement	86,492	6,497	(477)	(198)	92,315	89,368	
25	362	Station Equipment	706,600	64,176	(17,252)	(2,339)	751,185	728,494	
26		Other Distribution Substation	104	338	0	0	442	254	
27		TOTAL DISTRIBUTION SUBSTATION	793,197	71,011	(17,729)	(2,537)	843,942	818,116	
28									
29		<u>DISTRIBUTION LINE FACILITIES</u>							
30	363	Storage Battery Equip	2,122	411	0	0	2,533	2,327	
31	364	Poles, Towers & Fixtures	642,662	114,125	(10,912)	(34,570)	711,304	676,383	
32	365	Overhead Conductors & Devices	711,086	106,983	(25,159)	(37,260)	755,649	732,821	
33	366	Underground Conduit	506,854	34,714	(561)	(14,040)	526,968	516,798	
34	367	UG Conductors & Devices	967,477	73,442	(19,896)	(27,483)	993,540	980,209	
35	368	Line Transformers	1,145,340	104,768	(49,026)	(24,129)	1,176,953	1,160,771	
36	369	Services	631,627	46,258	(4,420)	(10,815)	662,650	646,970	

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: FLORIDA POWER & LIGHT COMPANY AND SUBSIDIARIES (CONSOLIDATED)
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Type of Data Shown:
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 _ Prior Year Ended: _/_/_
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Witness: Scott R. Bores

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	
Line No.	Account / Sub-account Number	Account / Sub-account Title	Accumulated Depreciation Beg. of Year	Total Depreciation Accrued	Retirements	Adjustments / Transfers	Accumulated Depreciation End of Year	13 Month Average
1	370	Meters	131,549	7,437	(18,461)	(838)	119,687	118,178
2	370.1	AMI Meters	310,675	46,712	(10,919)	(4,448)	342,020	326,245
3	371	Installations On Customer Premises	52,498	5,172	(7,300)	(863)	49,507	49,277
4	373	Street Lighting & Signal Systems	124,437	20,591	(15,844)	(8,027)	121,157	122,687
5		Other Distribution Line	7,919	30,607	(149)	0	38,377	21,161
6		TOTAL DISTRIBUTION LINE	5,234,246	591,220	(162,649)	(162,472)	5,500,345	5,353,827
7								
8		DISTRIBUTION - Surplus Flowback	(577,485)	0	0	0	(577,485)	(577,485)
9								
10		TOTAL DISTRIBUTION	5,449,957	662,231	(180,378)	(165,009)	5,766,802	5,594,457
11								
12		<u>GENERAL PLANT - BUILDING</u>	183,906	16,638	(3,768)	0	196,777	189,919
13								
14		<u>GENERAL PLANT - EQUIPMENT</u>	431,415	150,943	(85,303)	(613)	496,442	451,933
15								
16		<u>GENERAL PLANT - TRANSPORTATION</u>	256,537	39,552	(3,156)	1,666	294,598	275,754
17								
18		<u>GENERAL PLANT - Surplus Flowback</u>	(25,954)	0	0	0	(25,954)	(25,954)
19								
20		TOTAL GENERAL PLANT	845,904	207,132	(92,227)	1,053	961,862	891,652
21								
22		<u>OTHER ITEMS</u>						
23		Scherer Acquisition Adjustment	78,880	69	(107,383)	0	(28,434)	(20,179)
24		Vero Beach Acquisition Adjustment	11,216	3,688	0	0	14,904	13,060
25		Capital Leases	142,054	269	0	0	142,324	142,189
26		Avoided AFUDC - FERC Reclass	54,318	7,257	0	0	61,575	57,951
27		Capital Recovery - FERC Reclass	751,735	(26,591)	0	0	725,144	738,440
28		Asset Retirement Obligation	85,841	12,512	0	0	98,354	92,953
29		Decommissioning Reserve - ARO Contra	(4,925,568)	0	0	0	(4,925,568)	(4,925,568)
30		ITC Interest Synchronization	6,780	0	0	0	6,780	6,780
31		Surplus Flowback - FERC Reclass	1,857,535	0	0	0	1,857,535	1,857,535
32		Surplus Flowback - Dismantlement	146,014	0	0	0	146,014	146,014
33		Land Easements	86	0	0	0	86	86
34		Other	28,641	(7,018)	0	0	21,623	25,132
35		TOTAL OTHER ITEMS	(1,762,467)	(9,814)	(107,383)	0	(1,879,663)	(1,865,607)
36								
37		TOTAL DEPRECIABLE RESERVE BALANCE	14,185,530	2,535,958	(3,155,646)	(141,262)	13,424,581	12,851,499
38								
39		NON-DEPRECIABLE PROPERTY	(1,405)	86	(1)	(52)	(1,371)	(1,388)
40								
41		NUCLEAR DECOMMISSIONING	5,545,989	207,743	0	0	5,753,732	5,649,248
42								
43		FOSSIL DISMANTLEMENT	404,161	26,840	0	(56,631)	374,370	386,447
44								
45		TOTAL PLANT RESERVE BALANCE	20,134,276	2,770,627	(3,155,647)	(197,945)	19,551,311	18,885,805
46								
47		NOTES:						
48								
49		Totals may not add due to rounding						
50		(1) AMOUNTS INCLUDE NON-UTILITY PROPERTY						

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide the monthly reserve balances for each account sub-account to which an individual depreciation rate is applied. (1)

Type of Data Shown:
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COMPANY: FLORIDA POWER & LIGHT COMPANY AND SUBSIDIARIES (CONSOLIDATED)

(\$000)

DOCKET NO.: 20210015-EI

Witness: Scott R. Bores

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Line No.	Account / Sub-account Number	Account / Sub-account Number	Month Accum Depr Balance Dec-21	Month Accum Depr Balance Jan-22	Month Accum Depr Balance Feb-22	Month Accum Depr Balance Mar-22	Month Accum Depr Balance Apr-22	Month Accum Depr Balance May-22	Month Accum Depr Balance Jun-22	Month Accum Depr Balance Jul-22	Month Accum Depr Balance Aug-22	Month Accum Depr Balance Sep-22	Month Accum Depr Balance Oct-22	Month Accum Depr Balance Nov-22	Month Plant Balance Dec-22	13-Month Average
1	INTANGIBLE PLANT															
2	Intangible Plant		717,878	685,239	698,711	712,392	726,254	740,208	751,481	766,448	781,667	794,984	810,479	826,109	842,411	758,020
3	Total Intangible		717,878	685,239	698,711	712,392	726,254	740,208	751,481	766,448	781,667	794,984	810,479	826,109	842,411	758,020
4																
5	STEAM PRODUCTION															
6	Scherer Unit 4		512,838	(795,032)	(795,032)	(795,032)	(795,032)	(795,032)	(795,032)	(795,032)	(795,032)	(795,032)	(795,032)	(795,032)	(795,032)	(694,426)
7	Manatee Common		86,182	(0)	(138)	(140)	(527)	(566)	(582)	(603)	(610)	(617)	(624)	(644)	(654)	6,190
8	Manatee 1/2 Common		(0)	(33,604)	(33,604)	(33,604)	(33,604)	(33,604)	(33,604)	(33,604)	(33,604)	(33,604)	(33,604)	(33,604)	(33,604)	(31,019)
9	Manatee Unit 1		201,621	(94,852)	(94,852)	(94,852)	(94,852)	(94,852)	(94,852)	(94,852)	(94,852)	(94,852)	(94,852)	(94,852)	(94,852)	(72,046)
10	Manatee Unit 2		196,823	(103,000)	(103,000)	(103,000)	(103,000)	(103,000)	(103,000)	(103,000)	(103,000)	(103,000)	(103,000)	(103,000)	(103,000)	(79,936)
11	Martin Common		(27,928)	(27,935)	(28,062)	(28,064)	(28,067)	(28,069)	(28,104)	(28,113)	(28,116)	(28,119)	(28,140)	(28,143)	(28,179)	(28,080)
12	Martin Unit 1		(169,652)	(169,652)	(169,652)	(169,652)	(169,652)	(169,652)	(169,652)	(169,652)	(169,652)	(169,652)	(169,652)	(169,652)	(169,652)	(169,652)
13	Martin Unit 2		(163,748)	(163,748)	(163,748)	(163,748)	(163,748)	(163,748)	(163,748)	(163,748)	(163,748)	(163,748)	(163,748)	(163,748)	(163,748)	(163,748)
14	SJRPP Unit 1/2		(153,291)	(152,134)	(150,977)	(149,820)	(148,663)	(147,506)	(146,349)	(145,193)	(144,036)	(142,879)	(141,722)	(140,565)	(139,408)	(146,349)
15	Crist Common		(84,441)	(83,391)	(82,296)	(81,396)	(80,593)	(79,375)	(78,139)	(76,870)	(75,675)	(74,399)	(73,246)	(72,011)	(70,713)	(77,888)
16	Crist Unit 4		19,746	19,872	19,997	20,123	20,248	20,374	20,499	20,624	20,750	20,875	21,001	21,126	21,251	20,499
17	Crist Unit 5		16,851	16,966	17,080	17,195	17,309	17,423	17,537	17,651	17,764	17,878	17,991	18,105	18,218	17,536
18	Crist Unit 6		(34,125)	(33,331)	(32,537)	(32,032)	(31,780)	(31,007)	(30,210)	(29,414)	(28,616)	(27,819)	(27,021)	(26,223)	(25,425)	(29,965)
19	Crist Unit 7		20,280	21,224	22,168	17,951	14,154	15,116	16,085	5,645	6,587	7,533	8,483	9,436	10,391	13,466
20	Daniel Common		97,099	97,906	98,715	99,485	100,299	101,117	101,895	102,717	103,543	104,329	105,161	105,994	106,789	101,927
21	Daniel Unit 1		82,484	82,888	83,292	83,695	84,098	84,501	84,904	85,306	85,708	86,110	86,512	86,913	87,314	84,902
22	Daniel Unit 2		74,199	74,531	74,864	75,196	75,528	75,860	76,192	76,524	76,855	77,187	77,518	77,849	78,180	76,191
23	Scherer Common		29,875	29,982	30,089	30,197	30,306	30,417	30,528	30,640	30,753	30,866	30,981	31,097	31,214	30,534
24	Scherer Unit 3		132,785	133,232	133,678	134,124	134,570	135,016	135,461	135,906	136,351	136,796	137,241	137,685	138,129	135,460
25	Surplus Flowback		(71,375)	(71,375)	(71,375)	(71,375)	(71,375)	(71,375)	(71,375)	(71,375)	(71,375)	(71,375)	(71,375)	(71,375)	(71,375)	(71,375)
26	Other Steam Production		(29,126)	(28,979)	(28,831)	(28,682)	(28,533)	(28,384)	(28,234)	(28,083)	(27,933)	(27,782)	(27,631)	(27,480)	(27,328)	(28,231)
27	Total Steam Generation		737,099	(1,280,431)	(1,274,220)	(1,273,431)	(1,272,911)	(1,266,345)	(1,259,781)	(1,264,525)	(1,257,936)	(1,251,302)	(1,244,759)	(1,238,122)	(1,231,482)	(1,106,011)
28																
29	NUCLEAR PRODUCTION															
30	St Lucie Common		308,661	302,719	305,016	306,016	306,477	307,982	309,155	310,595	312,061	313,205	312,720	313,987	314,980	309,506
31	St Lucie Unit 1		761,746	765,971	770,103	774,289	778,395	782,456	786,118	789,989	793,270	794,395	797,969	801,955	806,155	784,832
32	St Lucie Unit 2		854,841	858,512	861,617	865,228	868,723	872,080	875,319	878,413	881,345	884,737	888,197	891,797	895,033	875,065
33	Turkey Point U3/U4 Common		379,829	381,719	383,373	385,177	386,855	388,980	391,121	393,155	394,909	397,122	399,294	401,145	403,638	391,255
34	Turkey Point Unit 3		690,104	696,223	702,344	708,468	714,593	720,719	726,845	732,971	739,095	745,218	751,340	757,460	763,586	726,844
35	Turkey Point Unit 4		721,066	726,409	731,463	736,757	739,712	744,742	750,088	755,444	760,801	766,162	771,526	776,894	782,264	751,025
36	Surplus Flowback		136,261	136,261	136,261	136,261	136,261	136,261	136,261	136,261	136,261	136,261	136,261	136,261	136,261	136,261
37	TOTAL NUCLEAR PRODUCTION		3,852,507	3,867,814	3,890,176	3,912,197	3,931,016	3,953,221	3,974,906	3,996,827	4,017,743	4,037,100	4,057,308	4,079,500	4,101,916	3,974,787

FLORIDA PUBLIC SERVICE COMMISSION

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

(\$000)

DOCKET NO.: 20210015-EI

Witness: Scott R. Bores

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Line No.	Account / Sub-account Number	Account / Sub-account Number	Month Accum Depr Balance Dec-21	Month Accum Depr Balance Jan-22	Month Accum Depr Balance Feb-22	Month Accum Depr Balance Mar-22	Month Accum Depr Balance Apr-22	Month Accum Depr Balance May-22	Month Accum Depr Balance Jun-22	Month Accum Depr Balance Jul-22	Month Accum Depr Balance Aug-22	Month Accum Depr Balance Sep-22	Month Accum Depr Balance Oct-22	Month Accum Depr Balance Nov-22	Month Plant Balance Dec-22	13-Month Average
1	OTHER GENERATION															
2	Riviera Beach Energy Center		77,991	80,489	83,145	85,814	88,471	91,144	93,815	96,496	99,146	101,733	104,412	107,070	109,411	93,780
3	Dania Beach Energy Center		4,424	4,605	4,786	4,967	5,148	5,329	5,509	5,690	5,871	6,052	6,233	6,414	6,595	10,652
4	Sanford Common		50,101	50,691	51,376	51,993	52,633	53,289	53,966	54,653	55,351	56,059	56,777	57,505	58,243	53,875
5	Sanford Unit 4		112,439	114,681	116,919	119,148	121,323	123,544	125,700	127,895	129,975	132,156	134,348	136,604	137,285	125,540
6	Sanford Unit 5		122,411	124,441	126,462	128,474	130,372	132,367	132,442	134,424	136,397	138,374	140,353	142,342	144,329	133,322
7	Lauderdale Common		(25,243)	(25,306)	(25,262)	(25,221)	(25,178)	(25,135)	(25,092)	(25,048)	(25,005)	(24,993)	(24,953)	(24,911)	(24,868)	(25,093)
8	Lauderdale Unit 4		(146,344)	(146,344)	(146,344)	(146,344)	(146,344)	(146,344)	(146,344)	(146,344)	(146,344)	(146,344)	(146,344)	(146,344)	(146,344)	(146,344)
9	Lauderdale Unit 5		(127,689)	(127,689)	(127,689)	(127,689)	(127,689)	(127,689)	(127,689)	(127,689)	(127,689)	(127,689)	(127,689)	(127,689)	(127,689)	(127,689)
10	Ft Myers Common		6,551	6,647	6,751	6,845	6,941	7,049	7,133	7,240	7,332	7,466	7,566	7,649	7,713	7,145
11	Ft Myers Unit 2		190,993	194,349	197,689	200,693	203,477	206,639	209,798	213,043	216,350	219,693	223,007	226,346	229,705	210,137
12	Ft Myers Unit 3		4,298	4,596	4,893	3,922	4,210	4,080	4,363	4,646	4,929	5,211	5,499	5,786	6,075	4,808
13	Port Everglades Energy Center		96,815	100,187	102,996	106,130	109,517	108,918	112,257	115,598	118,941	122,283	124,810	128,167	127,569	113,399
14	Cape Canaveral		94,561	97,234	98,531	100,548	100,463	91,889	92,748	88,991	91,425	93,296	95,915	97,477	100,306	95,645
15																
16	Martin Common		150,362	150,707	151,132	151,554	151,887	152,316	152,654	153,086	153,429	153,864	154,255	154,693	155,132	152,698
17	Martin Unit 3/4 Common		61,680	61,816	61,628	61,773	61,921	62,068	62,217	62,365	62,513	62,662	62,810	62,958	63,106	62,271
18	Martin Unit 3		111,381	112,251	111,983	112,851	95,395	95,977	96,600	97,231	97,863	98,495	99,107	99,894	100,695	102,286
19	Martin Unit 4		110,913	111,522	112,140	112,747	113,350	113,942	114,410	115,027	110,181	110,709	111,243	111,776	112,308	112,328
20	Martin Unit 8		147,164	149,412	151,371	152,104	153,577	155,004	152,875	150,698	152,941	155,184	157,415	159,655	161,912	153,793
21	Turkey Point Unit 5		109,480	111,211	113,092	114,970	116,848	118,660	120,391	122,217	124,098	125,980	127,831	129,698	131,541	120,463
22	Manatee Unit 3		175,170	201,357	202,826	202,803	189,216	186,780	188,114	189,863	191,712	193,201	195,215	192,815	195,401	192,652
23	Putnam		(51,552)	(50,693)	(49,834)	(48,974)	(48,115)	(47,256)	(46,397)	(45,538)	(44,678)	(43,819)	(42,960)	(42,101)	(41,242)	(46,397)
24	West County Common		58,294	58,785	60,103	55,557	56,999	54,292	55,946	57,572	59,335	61,099	62,378	63,756	65,219	59,180
25	West County Unit 1		92,099	94,890	97,636	100,430	103,227	106,023	108,819	111,614	114,409	116,903	113,492	103,568	104,755	105,220
26	West County Unit 2		57,302	59,172	61,042	62,915	64,484	66,364	64,614	46,044	47,473	48,902	49,999	49,713	44,612	54,049
27	West County Unit 3		116,061	118,616	121,185	123,762	124,611	127,224	126,186	128,816	131,448	134,034	136,151	138,772	141,181	128,311
28	Okeechobee Clean Energy Center		85,077	88,544	89,597	93,077	90,847	94,009	96,709	100,132	103,671	99,962	103,401	100,534	103,930	96,115
29																
30	Lauderdale GTs		15,926	16,205	16,483	16,762	17,041	17,320	17,599	17,878	18,156	18,435	18,714	18,993	19,271	17,599
31	Ft Myers GTs		12,883	13,216	13,548	13,881	14,214	14,546	14,879	15,211	15,544	15,876	16,208	16,541	16,873	14,878
32	Lauderdale Peakers		48,267	49,237	50,207	51,178	51,946	52,919	53,893	54,813	55,788	56,764	57,741	58,717	59,694	53,936
33	Ft Myers Peakers		19,152	19,545	19,938	18,639	18,999	18,795	19,176	19,557	19,938	20,297	20,662	21,019	21,410	19,779

FLORIDA PUBLIC SERVICE COMMISSION

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DOCKET NO.: 20210015-EI

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(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Line No.	Account / Sub-account Number	Month Accum Depr Balance Dec-21	Month Accum Depr Balance Jan-22	Month Accum Depr Balance Feb-22	Month Accum Depr Balance Mar-22	Month Accum Depr Balance Apr-22	Month Accum Depr Balance May-22	Month Accum Depr Balance Jun-22	Month Accum Depr Balance Jul-22	Month Accum Depr Balance Aug-22	Month Accum Depr Balance Sep-22	Month Accum Depr Balance Oct-22	Month Accum Depr Balance Nov-22	Month Plant Balance Dec-22	13-Month Average
1	Manatee Solar	21,333	21,686	22,039	22,392	22,746	23,084	23,437	23,790	24,143	24,496	24,849	25,202	25,555	23,443
2	Martin Solar	130,053	130,944	131,835	132,727	133,619	134,511	135,404	136,297	137,183	138,065	138,948	139,831	140,707	135,394
3	Desoto Solar	59,891	60,313	60,731	61,151	61,572	61,993	62,415	62,837	63,186	63,609	64,032	64,446	64,870	62,388
4	Space Coast Solar	23,864	24,035	24,206	24,376	24,547	24,718	24,889	25,060	25,230	25,401	25,572	25,743	25,913	24,889
5	Babcock Ranch Solar	27,342	27,840	28,339	28,837	29,336	29,820	30,318	30,817	31,315	31,813	32,312	32,810	33,308	30,324
6	Citrus Solar	24,170	24,586	25,001	25,417	25,833	26,234	26,650	27,065	27,481	27,896	28,312	28,727	29,143	26,655
7	Sabal Palm Solar	1,851	2,070	2,288	2,507	2,725	2,944	3,162	3,381	3,599	3,818	4,036	4,255	4,473	3,162
8	Magnolia Springs Solar	2,344	2,554	2,763	2,973	3,183	3,393	3,603	3,813	4,023	4,233	4,443	4,653	4,863	3,603
9	Hibiscus Solar	5,476	5,744	6,011	6,279	6,547	6,815	7,083	7,350	7,618	7,886	8,154	8,421	8,689	7,083
10	Egret Solar	2,557	2,762	2,966	3,171	3,375	3,580	3,785	3,989	4,194	4,398	4,603	4,807	5,012	3,785
11	Pelican Solar	1,952	2,158	2,364	2,571	2,777	2,983	3,189	3,395	3,601	3,807	4,013	4,219	4,425	3,189
12	Coral Farms Solar	11,935	12,182	12,430	12,677	12,925	13,172	13,420	13,667	13,914	14,162	14,409	14,657	14,904	13,420
13	Horizon Solar	12,049	12,299	12,548	12,798	13,048	13,297	13,547	13,796	14,046	14,295	14,545	14,795	15,044	13,547
14	Ibis Solar	6,557	6,814	7,071	7,327	7,584	7,841	8,098	8,355	8,612	8,869	9,126	9,382	9,639	8,098
15	Hammock Solar	12,213	12,477	12,741	13,006	13,270	13,534	13,799	14,063	14,327	14,592	14,856	15,120	15,385	13,799
16	Interstate Solar	15,624	15,877	16,129	16,382	16,634	16,887	17,139	17,391	17,644	17,896	18,149	18,401	18,654	17,139
17	Twin Lakes Solar	5,266	5,489	5,712	5,934	6,157	6,380	6,603	6,826	7,049	7,272	7,495	7,718	7,941	6,603
18	Krome Solar	5,931	6,163	6,396	6,628	6,861	7,094	7,326	7,559	7,791	8,024	8,256	8,489	8,721	7,326
19	Osprey Solar	11,992	12,240	12,489	12,737	12,986	13,235	13,483	13,732	13,981	14,229	14,478	14,726	14,975	13,483
20	Blue Cypress Solar	11,787	12,042	12,296	12,545	12,800	13,054	13,309	13,563	13,818	14,072	14,326	14,581	14,835	13,310
21	Loggerhead Solar	11,968	12,223	12,478	12,733	12,988	13,242	13,497	13,752	14,007	14,262	14,517	14,772	15,027	13,497
22	Barefoot Bay solar	11,797	12,052	12,307	12,561	12,816	13,071	13,325	13,580	13,835	14,089	14,344	14,599	14,853	13,325
23	Indian River Solar	11,878	12,125	12,371	12,617	12,864	13,110	13,356	13,602	13,849	14,095	14,341	14,587	14,834	13,356
24	Echo River Solar	5,470	5,738	6,005	6,273	6,540	6,808	7,075	7,343	7,610	7,878	8,146	8,413	8,681	7,075
25	Northern Preserve Solar	4,536	4,728	4,920	5,112	5,303	5,495	5,687	5,879	6,071	6,263	6,454	6,646	6,838	5,687
26	Sunshine Gateway Solar	6,420	6,671	6,922	7,173	7,424	7,676	7,927	8,178	8,429	8,680	8,932	9,183	9,434	7,927
27	Blue Heron Solar	5,303	5,527	5,752	5,976	6,201	6,425	6,650	6,874	7,099	7,323	7,548	7,772	7,997	6,650
28	Sweetbay Solar	4,685	4,883	5,081	5,279	5,477	5,675	5,874	6,072	6,270	6,468	6,666	6,864	7,062	5,874
29	Trailside Solar	2,566	2,771	2,976	3,181	3,386	3,592	3,797	4,002	4,207	4,412	4,617	4,822	5,028	3,797
30	Lakeside Solar	2,474	2,672	2,870	3,068	3,265	3,463	3,661	3,859	4,057	4,255	4,453	4,651	4,849	3,661
31	Cattle Ranch Solar	4,899	5,115	5,331	5,547	5,763	5,979	6,194	6,410	6,626	6,842	7,058	7,274	7,490	6,194
32	Okeechobee Solar	5,698	5,978	6,257	6,536	6,816	7,095	7,375	7,654	7,933	8,213	8,492	8,771	9,051	7,375
33	Southfork Solar	5,579	5,852	6,125	6,398	6,670	6,943	7,216	7,489	7,762	8,035	8,307	8,580	8,853	7,216
34	Palm Bay Solar	1,979	2,212	2,445	2,678	2,911	3,144	3,377	3,610	3,843	4,076	4,309	4,542	4,776	3,377

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1	Willow South Solar	1,563	1,772	1,981	2,190	2,399	2,608	2,817	3,026	3,235	3,444	3,653	3,862	4,072	2,817
2	Nassau Solar	2,662	2,875	3,088	3,301	3,514	3,727	3,940	4,153	4,366	4,579	4,792	5,005	5,218	3,940
3	Union Springs Solar	2,582	2,789	2,996	3,202	3,409	3,615	3,822	4,029	4,235	4,442	4,648	4,855	5,061	3,822
4	Orange Blossom	1,399	1,614	1,830	2,046	2,262	2,478	2,694	2,910	3,126	3,341	3,557	3,773	3,989	2,694
5	Babcock Ranch Reserve Solar	5,246	5,470	5,694	5,918	6,142	6,366	6,589	6,813	7,037	7,261	7,485	7,709	7,933	6,589
6	Discovery Solar Energy Center	1,794	2,034	2,274	2,514	2,753	2,993	3,233	3,473	3,713	3,952	4,192	4,432	4,672	3,233
7	Rodeo Solar	1,981	2,190	2,400	2,610	2,819	3,029	3,239	3,448	3,658	3,868	4,077	4,287	4,497	3,239
8	Fort Drum Solar	1,337	1,542	1,748	1,954	2,160	2,366	2,572	2,777	2,983	3,189	3,395	3,601	3,807	2,572
9	Grove Solar	118	354	589	825	1,061	1,297	1,533	1,768	2,004	2,240	2,476	2,711	2,947	1,533
10	Elder Branch Solar	130	389	648	907	1,166	1,425	1,684	1,944	2,203	2,462	2,721	2,980	3,239	1,684
11	Sundew Solar	128	384	640	896	1,152	1,408	1,664	1,920	2,175	2,431	2,687	2,943	3,199	1,664
12	Ghost Orchid Solar	125	375	624	874	1,124	1,374	1,623	1,873	2,123	2,372	2,622	2,872	3,122	1,623
13	Sawgrass Solar	123	368	613	858	1,103	1,349	1,594	1,839	2,084	2,329	2,575	2,820	3,065	1,594
14	Immokalee Solar	122	366	610	853	1,097	1,341	1,585	1,829	2,073	2,317	2,560	2,804	3,048	1,585
15	Everglades Solar	0	0	0	0	0	0	0	0	0	0	0	0	0	126
16	Whitetail Solar	0	0	0	0	0	0	0	0	0	0	0	0	0	119
17	Bluefield Solar	0	0	0	0	0	0	0	0	0	0	0	0	0	109
18	Cavendish Solar	0	0	0	0	0	0	0	0	0	0	0	0	0	114
19	Anhinga Solar	0	0	0	0	0	0	0	0	0	0	0	0	0	121
20	Blackwater Solar	0	0	0	0	0	0	0	0	0	0	0	0	0	118
21	Chipola Solar	0	0	0	0	0	0	0	0	0	0	0	0	0	124
22	Chautauqua Solar	0	0	0	0	0	0	0	0	0	0	0	0	0	120
23	First City Solar	0	0	0	0	0	0	0	0	0	0	0	0	0	118
24	Apalachee Solar	0	0	0	0	0	0	0	0	0	0	0	0	0	121
25	C&I Solar Partnership	2,676	2,716	2,756	2,797	2,837	2,878	2,918	2,958	2,999	3,039	3,079	3,120	3,160	2,918
26	Voluntary Solar Partnership	3,544	3,654	3,763	3,874	3,984	4,095	4,206	4,318	4,430	4,543	4,656	4,770	4,885	4,209
27	Dania Beach Energy Storage	3,554	3,772	3,989	4,207	4,425	4,642	4,860	5,078	5,296	5,513	5,731	5,949	6,167	4,860
28	Manatee Energy Storage Center	0	2,555	5,110	7,665	10,221	12,776	15,331	17,886	20,441	22,996	25,552	28,107	30,662	15,331
29	Echo River Energy Storage Center	84	254	424	595	765	935	1,106	1,276	1,447	1,617	1,788	1,958	2,129	1,106
30	Sunshine Gateway Energy Storage Center	84	254	424	595	765	936	1,106	1,276	1,447	1,617	1,788	1,958	2,129	1,106
31	Future Battery Storage	853	1,033	1,213	1,394	1,574	1,754	1,935	2,115	2,296	2,476	2,657	2,838	3,018	1,935
32															
33	Pea Ridge Units 1 through 3	15,152	15,257	15,363	15,468	15,574	15,679	15,784	15,889	15,994	16,099	16,204	16,309	16,414	15,784
34	Perdido LFG Units 1 and 2	3,313	3,345	3,376	3,407	3,439	3,470	3,502	3,533	3,565	3,596	3,628	3,659	3,690	3,502

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide the monthly reserve balances for each account sub-account to which an individual depreciation rate is applied. (1)

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)

Witness: Scott R. Bores

DOCKET NO.: 20210015-EI

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	
Line No.	Account / Sub-account Number	Account / Sub-account Number	Month Accum Depr Balance Dec-21	Month Accum Depr Balance Jan-22	Month Accum Depr Balance Feb-22	Month Accum Depr Balance Mar-22	Month Accum Depr Balance Apr-22	Month Accum Depr Balance May-22	Month Accum Depr Balance Jun-22	Month Accum Depr Balance Jul-22	Month Accum Depr Balance Aug-22	Month Accum Depr Balance Sep-22	Month Accum Depr Balance Oct-22	Month Accum Depr Balance Nov-22	Month Plant Balance Dec-22	13-Month Average
1	Smith Unit 3		(15,889)	(15,888)	(14,906)	(14,149)	(13,225)	(13,324)	(12,384)	(11,569)	(10,579)	(9,650)	(8,740)	(7,822)	(6,890)	(11,924)
2	Smith Unit A - Peaker		8,830	8,890	8,950	9,011	9,071	9,131	9,191	9,251	9,311	9,371	9,431	9,491	9,552	9,191
3	Smith Common		50,206	50,831	51,465	52,107	52,756	53,410	54,069	54,730	55,393	56,058	56,724	57,390	58,058	54,092
4	Crist CT		5,384	6,622	7,860	9,098	10,336	11,574	12,812	14,050	15,288	16,526	17,764	19,002	20,240	12,812
5	Blue Indigo Solar		4,389	4,604	4,819	5,033	5,248	5,463	5,678	5,893	6,108	6,322	6,537	6,752	6,967	5,678
6	Blue Springs Solar		112	335	559	782	1,005	1,229	1,452	1,676	1,899	2,123	2,346	2,569	2,793	1,452
7	Cotton Creek Solar		120	360	600	840	1,080	1,319	1,559	1,799	2,039	2,279	2,519	2,759	2,999	1,559
8																
9	Surplus Flowback		188,169	188,169	188,169	188,169	188,169	188,169	188,169	188,169	188,169	188,169	188,169	188,169	188,169	188,169
10	Minor Other Production		10,680	10,926	11,296	11,660	12,043	12,457	12,861	13,353	13,818	14,291	14,777	15,269	15,817	13,019
11	TOTAL OTHER PRODUCTION		2,560,974	2,643,405	2,697,496	2,744,380	2,758,968	2,792,321	2,817,963	2,869,340	2,926,164	2,980,047	3,034,282	3,070,650	3,121,086	2,847,467
12																
13	<u>TRANSMISSION</u>															
14	Transmission		1,878,184	1,866,222	1,868,334	1,871,021	1,825,623	1,828,355	1,831,232	1,834,546	1,817,453	1,822,250	1,816,716	1,822,734	1,804,826	1,837,500
15	353 Station Equipment		58,799	59,210	59,623	60,035	60,447	60,858	61,269	61,680	62,090	62,500	62,909	63,318	63,727	61,267
16	353.1 Transmission - GSU		85,873	86,891	87,908	88,925	89,942	90,959	92,007	93,056	94,105	95,153	96,202	97,244	98,300	92,044
17	Transmission - Gen Leads		30,809	31,105	31,402	31,698	31,994	32,291	32,587	32,883	33,179	33,475	33,771	34,067	34,363	32,587
18	Transmission - Radials Retail		28,487	28,609	28,730	28,852	28,973	29,094	29,216	29,337	29,458	29,580	29,701	29,822	29,944	29,216
19	North Florida Resiliency Connection		0	0	0	0	0	0	685	2,060	3,440	4,821	6,202	7,584	8,966	2,597
20	Surplus Flowback		(298,476)	(298,476)	(298,476)	(298,476)	(298,476)	(298,476)	(298,476)	(298,476)	(298,476)	(298,476)	(298,476)	(298,476)	(298,476)	(298,476)
21	TOTAL TRANSMISSION		1,783,677	1,773,560	1,777,521	1,782,055	1,738,504	1,743,082	1,748,520	1,755,086	1,741,251	1,749,304	1,747,026	1,756,295	1,741,650	1,756,733
22																
23	<u>DISTRIBUTION SUBSTATION</u>															
24	361 Structures & Improvement		86,492	86,964	87,436	87,909	88,385	88,862	89,343	89,828	90,315	90,811	91,310	91,811	92,315	89,368
25	362 Station Equipment		706,600	710,093	713,633	717,264	721,015	724,683	728,243	731,927	735,749	739,404	743,391	747,242	751,185	728,494
26	Other Distribution Substation		104	121	140	162	186	213	241	272	304	336	370	405	442	254
27	TOTAL DISTRIBUTION SUBSTATION		793,197	797,178	801,209	805,334	809,586	813,757	817,827	822,027	826,368	830,551	835,070	839,458	843,942	818,116
28																
29	<u>DISTRIBUTION LINE FACILITIES</u>															
30	363 Storage Battery Equip		2,122	2,156	2,191	2,225	2,259	2,293	2,327	2,362	2,396	2,430	2,464	2,499	2,533	2,327
31	364 Poles, Towers & Fixtures		642,662	648,222	653,909	659,276	664,629	670,152	675,918	681,823	687,568	693,355	699,041	705,121	711,304	676,383
32	365 Overhead Conductors & Devices		711,086	714,711	718,457	721,864	725,247	728,773	732,444	736,250	739,882	743,639	747,308	751,370	755,649	732,821
33	366 Underground Conduit		506,854	508,533	510,251	511,829	513,390	515,006	516,697	518,433	520,093	521,766	523,389	525,159	526,968	516,798
34	367 UG Conductors & Devices		967,477	969,633	971,869	973,845	975,795	977,843	979,993	982,234	984,337	986,518	988,623	991,010	993,540	980,209
35	368 Line Transformers		1,145,340	1,147,933	1,150,599	1,153,059	1,155,505	1,158,023	1,160,556	1,163,175	1,165,690	1,168,353	1,170,982	1,173,851	1,176,953	1,160,771
36	369 Services		631,627	634,185	636,777	639,273	641,763	644,293	646,859	649,464	652,020	654,620	657,197	659,887	662,650	646,970

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Itemize major capital additions to and retirements from electric plant in service in excess of 0.5% of the sum of the total balance of Account 101-Electric Plant in Service, and Account 106-Completed construction not Classified for the most recent calendar year, the test year minus one, the test year, and the test year plus one.

Type of Data Shown:

X Projected Test Year Ended: 12/31/22

X Prior Year Ended: 12/31/21

X Historical Test Year Ended: 12/31/20

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

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

DOCKET NO.: 20210015-EI

Witness: Scott R. Bores

(\$000)

	(1)	(2)	(3)	(4)	(5)
Line No.	Description of Additions or (Retirements)	Test Year Minus One Year 12/31/2021	Test Year 12/31/2022	Test Year Plus One Year 12/31/2023	Most Recent Calendar Year 12/31/2020
1	ADDITIONS				
2	2020 SoBRA	See page 2 and 3	0	0	See page 2 and 3
3	Solar Together	See page 2 and 3	0	0	See page 2 and 3
4	Large Scale Solar Projects	See page 2 and 3	859,585	734,370	See page 2 and 3
5	500kV Rebuild ⁽¹⁾	See page 2 and 3	693,895	218,664	See page 2 and 3
6	Dania Beach Energy Center	See page 2 and 3	885,809	0	See page 2 and 3
7	Manatee Energy Storage Center ⁽¹⁾	See page 2 and 3	501	0	See page 2 and 3
8	Plant Crist Gas Conversion & Capacity Additions ⁽¹⁾	See page 2 and 3	18,082	17,523	See page 2 and 3
9	North Florida Resiliency Connection	See page 2 and 3	554,174	0	See page 2 and 3
10	All Other Additions	See page 2 and 3	5,811,002	5,807,328	See page 2 and 3
11					
12	TOTAL ADDITIONS ⁽²⁾	See page 2 and 3	8,823,048	6,777,884	See page 2 and 3
13					
14	RETIREMENTS				
15	Manatee U1/U2	See page 2 and 3	(693,317)	0	See page 2 and 3
16	Scherer	See page 2 and 3	(1,432,494)	0	See page 2 and 3
17	Plant Crist Coal Assets	See page 2 and 3	0	0	See page 2 and 3
18	All Other Retirements	See page 2 and 3	(1,029,836)	(875,401)	See page 2 and 3
19					
20	TOTAL RETIREMENTS	See page 2 and 3	(3,155,647)	(875,401)	See page 2 and 3
21					
22	TOTAL NET ADDITIONS	See page 2 and 3	5,667,401	5,902,484	See page 2 and 3
23					

Notes:

25 ⁽¹⁾ The project exceeds the 0.5% threshold in at least one of the prescribed time periods26 ⁽²⁾ Includes plant-in-service adjustments or transfers reflected on MFR B-7.

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Itemize major capital additions to and retirements from electric plant in service in excess of 0.5% of the sum of the total balance of Account 101-Electric Plant in Service, and Account 106-Completed construction not Classified for the most recent calendar year, the test year minus one, the test year, and the test year plus one.

Type of Data Shown:

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

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

DOCKET NO.: 20210015-EI

Witness: Scott R. Bores

(\$000)

Line No.	Description of Additions or (Retirements)	(1)	(2)	(3)	(4)	(5)
		Test Year Minus One Year 12/31/2021	Test Year 12/31/2022	Test Year Plus One Year 12/31/2023	Most Recent Calendar Year 12/31/2020	
1	ADDITIONS					
2	2020 SoBRA	0	See Page 1	See Page 1	390,336	
3	Solar Together	665,748	See Page 1	See Page 1	881,621	
4	Large Scale Solar Projects	536,566	See Page 1	See Page 1	0	
5	500kV Rebuild ⁽¹⁾	125,264	See Page 1	See Page 1	64	
6	Dania Beach Energy Center	0	See Page 1	See Page 1	363	
7	Manatee Energy Storage Center ⁽¹⁾	353,415	See Page 1	See Page 1	0	
8	Plant Crist Gas Conversion & Capacity Additions ⁽¹⁾	0	See Page 1	See Page 1	0	
9	North Florida Resiliency Connection	0	See Page 1	See Page 1	0	
10	All Other Additions	4,818,690	See Page 1	See Page 1	3,201,008	
11						
12	TOTAL ADDITIONS ⁽²⁾	6,499,683	See Page 1	See Page 1	4,473,391	
13						
14	RETIREMENTS					
15	Manatee U1/U2	0	See Page 1	See Page 1	0	
16	Scherer	0	See Page 1	See Page 1	0	
17	Plant Crist Coal Assets	0	See Page 1	See Page 1	0	
18	All Other Retirements	(759,182)	See Page 1	See Page 1	(653,004)	
19						
20	TOTAL RETIREMENTS	(759,182)	See Page 1	See Page 1	(653,004)	
21						
22	TOTAL NET ADDITIONS	5,740,501	See Page 1	See Page 1	3,820,388	
23						

Notes:

25 ⁽¹⁾ The project exceeds the 0.5% threshold in at least one of the prescribed time periods

26 ⁽²⁾ Includes plant-in-service adjustments or transfers reflected on MFR B-7.

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Itemize major capital additions to and retirements from electric plant in service in excess of 0.5% of the sum of the total balance of Account 101-Electric Plant in Service, and Account 106-Completed construction not Classified for the most recent calendar year, the test year minus one, the test year, and the test year plus one.

Type of Data Shown:

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

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

DOCKET NO.: 20210015-EI

Witness: Scott R. Bores

(\$000)

	(1)	(2)	(3)	(4)	(5)
Line No.	Description of Additions or (Retirements)	Test Year Minus One Year 12/31/2021	Test Year 12/31/2022	Test Year Plus One Year 12/31/2023	Most Recent Calendar Year 12/31/2020
1	ADDITIONS				
2	2020 SoBRA	0	See Page 1	See Page 1	0
3	Solar Together	0	See Page 1	See Page 1	0
4	Large Scale Solar Projects	210,260	See Page 1	See Page 1	92,946
5	500kV Rebuild ⁽¹⁾	0	See Page 1	See Page 1	0
6	Dania Beach Energy Center	0	See Page 1	See Page 1	0
7	Manatee Energy Storage Center ⁽¹⁾	0	See Page 1	See Page 1	0
8	Plant Crist Gas Conversion & Capacity Additions ⁽¹⁾	435,353	See Page 1	See Page 1	183,481
9	North Florida Resiliency Connection	0	See Page 1	See Page 1	0
10	All Other Additions	389,050	See Page 1	See Page 1	334,924
11					
12	TOTAL ADDITIONS ⁽²⁾	1,034,663	See Page 1	See Page 1	611,352
13					
14	RETIREMENTS				
15	Manatee U1/U2	0	See Page 1	See Page 1	0
16	Scherer	0	See Page 1	See Page 1	0
17	Plant Crist Coal Assets	0	See Page 1	See Page 1	(689,226)
18	All Other Retirements	(34,715)	See Page 1	See Page 1	(71,490)
19					
20	TOTAL RETIREMENTS	(34,715)	See Page 1	See Page 1	(760,716)
21					
22	TOTAL NET ADDITIONS	999,948	See Page 1	See Page 1	(149,365)
23					

Notes:

25 ⁽¹⁾ The project exceeds the 0.5% threshold in at least one of the prescribed time periods

26 ⁽²⁾ Includes plant-in-service adjustments or transfers reflected on MFR B-7.

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

EXPLANATION: Provide production plant additions for the test year and the prior year that exceed 0.5% of Gross Plant. Presenting In-Service Additions classified as Environmental, Availability/Reliability, Heat Rate, Replace Existing Plant, Safety, Energy Conservation, Capacity, Aid to Construction, and Maintenance and Regulatory.

Type of Data Shown:
 Projected Test Year Ended 12/31/2022
 Prior Year Ended ___/___/___
 Historical Test Year Ended ___/___/___

DOCKET NO.: 20210015-EI

Witness: Scott R. Bores, Matthew Valle

(A)	(B)
Line No.	Amount (000)
	Preliminary Engineering Growth Classification
1	
2	Environmental
3	Availability/Reliability
4	Heat Rate
5	838,423
6	Safety
7	Energy Conservation
8	847,899
9	Aid to Construction and Maintenance
10	Regulatory
11	_____
12	Total In-Service Additions 1,686,322
13	
14	
15	OTHER PRODUCTION
16	Dania Beach Energy Center
17	838,423
18	Large Scale Solar Project
19	847,899
20	_____
	Total In-Service Additions 1,686,322

Supporting Schedules:

Recap Schedules:

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

EXPLANATION: Provide production plant additions for the test year and the prior year that exceed 0.5% of Gross Plant. Presenting In-Service Additions classified as Environmental, Availability/Reliability, Heat Rate, Replace Existing Plant, Safety, Energy Conservation, Capacity, Aid to Construction, and Maintenance and Regulatory.

Type of Data Shown:
 ___ Projected Test Year Ended ___/___/___
 X Prior Year Ended 12/31/21
 ___ Historical Test Year Ended ___/___/___

DOCKET NO.: 20210015-EI

Witness: Scott Bores, Matthew Valle

Line No.	(A) Preliminary Engineering Growth Classification	(B) Amount
----------	---------------------------------------------------------	---------------

1 NOTE: FPL AND GULF WERE NOT CONSOLIDATED IN THE YEAR(S) REPORTED IN THIS MFR. PLEASE SEE PRE-CONSOLIDATION FPL AND
 2 PRE-CONSOLIDATION GULF PAGES FOR THE YEAR(S) REQUESTED.

3		
4	Environmental	
5	Availability/Reliability	
6	Heat Rate	
7	Replace Existing Plant	
8	Safety	
9	Energy Conservation	
10	Capacity	
11	Aid to Construction and Maintenance	
12	Regulatory	_____
13		
14	Total In-Service Additions	\$ _____

15
16
17
18
19
20
21
22
23
24
25
26

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

EXPLANATION: Provide production plant additions for the test year and the prior year that exceed 0.5% of Gross Plant. Presenting In-Service Additions classified as Environmental, Availability/Reliability, Heat Rate, Replace Existing Plant, Safety, Energy Conservation, Capacity, Aid to Construction, and Maintenance and Regulatory.

Type of Data Shown:
 ___ Projected Test Year Ended ___/___/___
 X Prior Year Ended 12/31/2021
 ___ Historical Test Year Ended ___/___/___

DOCKET NO.: 20210015-EI

Witness: Scott R. Bores, Matthew Valle

(A)	(B)
Line No. Preliminary Engineering Growth Classification	Amount (000)
1	
2 Environmental	
3 Availability/Reliability	
4 Heat Rate	
5 Replace Existing Plant	
6 Safety	
7 Energy Conservation	
8 Capacity	1,496,298
9 Aid to Construction and Maintenance	
10 Regulatory	
11	
12 Total In-Service Additions	\$ 1,496,298
13	
14	
15 OTHER PRODUCTION	
16 Solar Together	618,826
17 Large Scale Solar Project	530,440
18 Manatee Energy Storage Center	<u>347,032</u>
19	
20 Total In-Service Additions	<u>\$ 1,496,298</u>
21	

Supporting Schedules:

Recap Schedules:

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

EXPLANATION: Provide production plant additions for the test year and the prior year that exceed 0.5% of Gross Plant. Presenting In-Service Additions classified as Environmental, Availability/Reliability, Heat Rate, Replace Existing Plant, Safety, Energy Conservation, Capacity, Aid to Construction, and Maintenance and Regulatory.

Type of Data Shown:
 ___ Projected Test Year Ended ___/___/___
 X Prior Year Ended 12/31/21
 ___ Historical Test Year Ended ___/___/___

DOCKET NO.: 20210015-EI

Witness: Scott R. Bores, Matthew Valle

(A)	(B)
Line No.	Amount (000)
<hr/>	
1 Preliminary Engineering Growth Classification	
2 Environmental	42,667
3 Availability/Reliability	
4 Heat Rate	
5 Replace Existing Plant	
6 Safety	
7 Energy Conservation	
8 Capacity	577,535
9 Aid to Construction and Maintenance	
10 Regulatory	
11	
12 Total In-Service Additions	\$ <u>620,203</u>
13	
14	
15 OTHER PRODUCTION	
16 Large Scale Solar Projects	195,638
17 Plant Crist Gas Conversion & Capacity Additions	381,898
18 Plant Smith Water Reclaim Facility - ECRC	42,667
19	
20	
21 Total In-Service Additions	\$ <u><u>620,203</u></u>
22	

Supporting Schedules:

Recap Schedules:

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

EXPLANATION: For each major construction project whose cost of completion exceeds 0.2 percent (.002) of gross plant, and for smaller projects within each category shown taken as a group, provide the requested data concerning projects for the test year.

Type of Data Shown:
 X Projected Test Year Ended: 12/31/2022
 _ Prior Year Ended: _/_/_/
 _ Historical Test Year Ended: _/_/_/
 _ Projected Subsequent Year Ended: _/_/_/

(\$000 WHERE APPLICABLE)

Witness: Scott R. Bores

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	
Line No.	Project No.	Project Description	Year End CWIP Balance	Estimated Additional Project Costs	Total Cost of Completion	Initial Project Budget Per Construction Bid	Date Construction Started	Expected Completion Date	Percent Complete (3) / (5)	Amount of AFUDC Charged	13 Month Average Balance	Jurisdictional Factor	Jurisdictional Amount
1		INTANGIBLE											
2	Various	North Florida Resiliency Connection - Intangible	-	-	77,016	-	Jun-19	Jun-22	100.00%	678	23,124	0.969078	22,409
3		All Other Intangible Plant	131,540				Various	Various			176,338	0.969078	170,886
4		TOTAL INTANGIBLE PLANT	131,540		77,016					678	199,463		193,295
5													
6		STEAM PRODUCTION											
7		All Other Steam Production	20,700				Various	Various			24,904	0.957204	23,838
8		TOTAL STEAM PRODUCTION	20,700								24,904		23,838
9													
10		NUCLEAR PRODUCTION											
11		All Other Nuclear Production	603,548				Various	Various		1,487	560,341	0.959134	537,442
12		TOTAL NUCLEAR PRODUCTION	603,548							1,487	560,341		537,442
13													
14		OTHER PRODUCTION											
15	UENC.00000119	Dania Beach Energy Center	-	-	838,423	838,423	Jun-18	Jun-22	100.00%	18,709	369,576	0.956936	353,661
16	UENC.00000106.54	Turkey Point Clean Water Project	51,215	263,662	314,877	314,877	Jun-21	Dec-24	16.27%	-	24,327	0.956936	23,279
17	Various	.05 Capacity Upgrades	50,188	112,638	162,826	162,826	Oct-20	Sep-25	30.82%	-	7,065	0.956936	6,760
18	UENC.00000106.60	Everglades Solar	-	-	89,765	89,765	Dec-21	Dec-22	100.00%	2,795	43,796	0.956936	41,910
19	UENC.00000106.60	Whitetail Solar	-	-	84,988	84,988	Dec-21	Dec-22	100.00%	2,646	41,466	0.956936	39,680
20	UENC.00000106.60	Bluefield Solar	-	-	77,598	77,598	Dec-21	Dec-22	100.00%	2,416	37,860	0.956936	36,230
21	UENC.00000106.60	Cavendish Solar	-	-	81,523	81,523	Dec-21	Dec-22	100.00%	2,538	39,775	0.956936	38,062
22	UENC.00000106.60	Anhinga Solar	-	-	85,913	85,913	Dec-21	Dec-22	100.00%	2,675	41,917	0.956936	40,112
23	UENC.00000106.60	Blackwater Solar	-	-	83,999	83,999	Dec-21	Dec-22	100.00%	2,615	40,983	0.956936	39,218
24	UENC.00000106.60	Chipola Solar	-	-	88,237	88,237	Dec-21	Dec-22	100.00%	2,747	43,051	0.956936	41,197
25	UENC.00000106.60	Chautauqua Solar	-	-	85,332	85,332	Dec-21	Dec-22	100.00%	2,657	41,634	0.956936	39,841
26	UENC.00000106.60	First City Solar	-	-	84,309	84,309	Dec-21	Dec-22	100.00%	2,625	41,135	0.956936	39,363
27	UENC.00000106.60	Apalachee Solar	-	-	86,236	86,236	Dec-21	Dec-22	100.00%	2,685	42,075	0.956936	40,263
28	UENC.00000106.62	Large Scale Solar Projects - 2023	36,017	686,433	722,450	722,450	Dec-22	Dec-23	4.99%	82	2,771	0.956936	2,651
29		All Other Production	164,753				Various	Various		0	313,560	0.956936	300,057
30		TOTAL OTHER PRODUCTION	302,174	1,062,732	2,886,475	2,886,475				45,191	1,130,989		1,082,285
31													
32		DISTRIBUTION											
33		All Other Distribution Plant	534,708				Various	Various		3,489	597,854	0.999999	597,853
34		TOTAL DISTRIBUTION PLANT	534,708							3,489	597,854		597,853
35													

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

EXPLANATION: For each major construction project whose cost of completion exceeds 0.2 percent (.002) of gross plant, and for smaller projects within each category shown taken as a group, provide the requested data concerning projects for the test year.

Type of Data Shown:
 X Projected Test Year Ended: 12/31/2022
 _ Prior Year Ended: __/__/__
 _ Historical Test Year Ended: __/__/__
 _ Projected Subsequent Year Ended: __/__/__

DOCKET NO.: 20210015-EI

(\$000 WHERE APPLICABLE)

Witness: Scott R. Bores

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	
Line No.	Project No.	Project Description	Year End CWIP Balance	Estimated Additional Project Costs	Total Cost of Completion	Initial Project Budget Per Construction Bid	Date Construction Started	Expected Completion Date	Percent Complete (3) / (5)	Amount of AFUDC Charged	13 Month Average Balance	Jurisdictional Factor	Jurisdictional Amount
1		TRANSMISSION											
2	UENC.00000119	Dania - Transmission	-	-	47,386	47,386	Jun-18	Jun-22	100.00%	1,077	20,514	0.908868	18,644
3	UTRN.00000551	500kV Rebuild	525,049	1,130,316	1,655,365	1,603,000	Various	Various	31.72%	42,475	724,878	0.908868	658,819
4	UTRN.00000660	Quarry to ClearSky	41,116	254,935	296,052	296,052	Jan-22	Dec-24	13.89%	1,116	20,386	0.908868	18,528
5	UENC.00000106.60	Large Scale Solar Projects - 2022	-	-	11,686	11,686	Dec-21	Dec-22	100.00%	228	3,390	0.908868	3,081
6	UENC.00000106.62	Large Scale Solar Projects - 2023	-	11,920	11,920	11,920	Dec-22	Dec-23	-	-	-	0.908868	-
7	UENC.00022002	North Florida Resiliency Connection	-	-	516,543	411,000	Jun-19	Jun-22	100.00%	13,594	225,945	0.908868	205,354
8		All Other Transmission	418,026				Various	Various		5,287	563,404	0.908868	512,060
9		TOTAL TRANSMISSION PLANT	984,191	1,397,171	2,538,951	2,381,043				63,777	1,558,517		1,416,487
10													
11		GENERAL											
12		All Other General Plant	123,381				Various	Various			224,735	0.968971	217,762
13		TOTAL GENERAL PLANT	123,381								224,735		217,762
14													
15													
16		TOTAL CONSTRUCTION WORK IN PROGRESS	2,700,242	2,459,903	5,502,442	5,267,518				114,622	4,296,802		4,068,961
17													
18													
19		TOTAL AFUDC TREATMENT	937,035							114,622	2,209,909		2,057,023
20													
21													
22		TOTAL RATE BASE TREATMENT	1,763,207								2,086,893		2,011,938
23													
24													
25		TOTAL CWIP	2,700,242	2,459,903	5,502,442	5,267,518				114,622	4,296,802		4,068,961
26													
27													
28													

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

EXPLANATION: If the company proposes to include any AFUDC-eligible CWIP in rate base, provide a summary of the earnings test to determine to what extent CWIP should be included in the rate base along with a detail of assumptions. As a minimum, the data provided should show the impact on the utility's financial integrity indicators with and without the level of CWIP requested.

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

DOCKET NO.: 20210015-EI

Witness: Scott R. Bores

(1)

Line
No.

- 1
- 2 The company is not proposing to include any AFUDC-eligible CWIP in rate base.
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FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: FLORIDA POWER & LIGHT COMPANY AND SUBSIDIARIES (CONSOLIDATED)
 DOCKET NO.: 20210015-EI

EXPLANATION: Provide the 13 month average balance for each item of property held for future use and calculate the jurisdictional amounts for the test year. Provide the prior year if the test is projected. Individual properties that are less than 5 percent of the account total may be aggregated.

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Type of Data Shown:
 X Projected Test Year Ended: 12/31/22
 X Prior Year Ended: 12/31/21
 _ Historical Test Year Ended: _/_/_

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

(1)	(2)	(3)	(4)	(5)	
Line No.	Description of Item	Prior Year 2021 13-Month Average	Test Year 2022 13-Month Average	Test Year Jurisdictional Factor	Test Year Jurisdictional Amount (3) x (4)
1	<u>OTHER PRODUCTION FUTURE USE</u>				
2	Hendry County (1)	See pages 2 and 3	45,935	0.958103	44,011
3	St. Lucie River Farms Solar	See pages 2 and 3	20,861	0.958103	19,987
4	Clyman Solar	See pages 2 and 3	22,169	0.958103	21,240
5	Lakewood Park	See pages 2 and 3	19,998	0.958103	19,160
6	Southeast Grove	See pages 2 and 3	23,074	0.958103	22,107
7	Aggregate Other Production Property Under 5%	See pages 2 and 3	153,269	0.958103	146,847
8	TOTAL OTHER PRODUCTION FUTURE USE	See pages 2 and 3	285,307		273,353
9					
10	<u>TRANSMISSION FUTURE USE</u>				
11	Aggregate Transmission Property Under 5%	See pages 2 and 3	35,674	0.906759	32,348
12	TOTAL TRANSMISSION FUTURE USE	See pages 2 and 3	35,674		32,348
13					
14	<u>DISTRIBUTION FUTURE USE</u>				
15	Aggregate Distribution Property Under 5%	See pages 2 and 3	33,306	1.000000	33,306
16	TOTAL DISTRIBUTION FUTURE USE	See pages 2 and 3	33,306		33,306
17					
18	<u>GENERAL PLANT FUTURE USE</u>				
19	PGA BLVD Campus	See pages 2 and 3	27,108	0.968984	26,267
20	Aggregate General Plant Property Under 5%	See pages 2 and 3	13,730	0.968984	13,304
21	TOTAL GENERAL PLANT FUTURE USE	See pages 2 and 3	40,838		39,571
22					
23	TOTAL	See pages 2 and 3	395,124		378,578
24					
25	Note: Totals may not add due to rounding.				
26					
27	(1) - The forecast supporting this MFR assumed \$28.5MM of Hendry County land would be utilized for solar. It was later determined that only \$11MM would be utilized.				
28	This change has no effect on total retail rate base and will have no impact on the proposed base rate increase.				
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FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: FLORIDA POWER & LIGHT COMPANY
 AND SUBSIDIARIES (PRE-CONSOLIDATION FPL)
 DOCKET NO.: 20210015-EI

EXPLANATION: Provide the 13 month average balance for each item of property held for future use and calculate the jurisdictional amounts for the test year. Provide the prior year if the test is projected. Individual properties that are less than 5 percent of the account total may be aggregated.

Type of Data Shown:
 X Projected Test Year Ended: 12/31/22
 X Prior Year Ended: 12/31/21
 _ Historical Test Year Ended: _/_/_

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

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(1)	(2)	(3)	(4)	(5)	
Line No.	Description of Item	Prior Year 2021 13-Month Average	Test Year 2022 13-Month Average	Test Year Jurisdictional Factor	Test Year Jurisdictional Amount (3) x (4)
1	<u>OTHER PRODUCTION FUTURE USE</u>				
2	Hendry County	72,330	See Page 1	See Page 1	See Page 1
3	St. Lucie River Farms Solar	20,861	See Page 1	See Page 1	See Page 1
4	Clyman Solar	23,203	See Page 1	See Page 1	See Page 1
5	Lakewood Park	19,998	See Page 1	See Page 1	See Page 1
6	Southeast Grove	23,074	See Page 1	See Page 1	See Page 1
7	Aggregate Other Production Property Under 5%	117,187	See Page 1	See Page 1	See Page 1
8	TOTAL OTHER PRODUCTION FUTURE USE	<u>276,654</u>	<u>See Page 1</u>		<u>See Page 1</u>
9					
10	<u>TRANSMISSION FUTURE USE</u>				
11	Aggregate Transmission Property Under 5%	35,135	See Page 1	See Page 1	See Page 1
12	TOTAL TRANSMISSION FUTURE USE	<u>35,135</u>	<u>See Page 1</u>		<u>See Page 1</u>
13					
14	<u>DISTRIBUTION FUTURE USE</u>				
15	Aggregate Distribution Property Under 5%	42,337	See Page 1	See Page 1	See Page 1
16	TOTAL DISTRIBUTION FUTURE USE	<u>42,337</u>	<u>See Page 1</u>		<u>See Page 1</u>
17					
18	<u>GENERAL PLANT FUTURE USE</u>				
19	PGA BLVD Campus	29,367	See Page 1	See Page 1	See Page 1
20	Aggregate General Plant Property Under 5%	215	See Page 1	See Page 1	See Page 1
21	TOTAL GENERAL PLANT FUTURE USE	<u>29,582</u>	<u>See Page 1</u>		<u>See Page 1</u>
22					
23	TOTAL	<u>383,708</u>	<u>See Page 1</u>		<u>See Page 1</u>
24					
25	Note: Totals may not add due to rounding.				
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FLORIDA PUBLIC SERVICE COMMISSION	EXPLANATION:	Provide the 13 month average balance for each item of property held for future use and calculate the jurisdictional amounts for the test year. Provide the prior year if the test is projected. Individual properties that are less than 5 percent of the account total may be aggregated.	Type of Data Shown:
COMPANY: FLORIDA POWER & LIGHT COMPANY AND SUBSIDIARIES (PRE-CONSOLIDATION GULF)			X Projected Test Year Ended: 12/31/22 X Prior Year Ended: 12/31/21 _ Historical Test Year Ended: <u> </u> / <u> </u> / <u> </u>
DOCKET NO.: 20210015-EI			Witness: Scott R. Bores, Thomas Broad, Tara B. DuBose, Michael Spoor, Matthew Valle
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	(1)	(2)	(3)	(4)	(5)
Line No.	Description of Item	Prior Year 2021 13-Month Average	Test Year 2022 13-Month Average	Test Year Jurisdictional Factor	Test Year Jurisdictional Amount (3) x (4)
1	<u>GENERAL PLANT FUTURE USE</u>				
2	North Escambia	12,400	See Page 1	See Page 1	See Page 1
3	Aggregate General Plant Property Under 5%	1,251	See Page 1	See Page 1	See Page 1
4	TOTAL GENERAL PLANT FUTURE USE	13,651	See Page 1		See Page 1
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6					
7	Note: Totals may not add due to rounding.				
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FLORIDA PUBLIC SERVICE COMMISSION

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

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

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

DOCKET NO.: 20210015-EI

(\$000)

Witness: Scott R. Bores, Robert Coffey

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	
Line No.	PERIOD	NUCLEAR FUEL IN PROCESS 120.1	NUCLEAR FUEL STOCK ACCOUNT 120.2	NUCLEAR FUEL ASSEMBLIES IN REACTOR 120.3	NUCLEAR FUEL SPENT FUEL 120.4	ACCUMULATED PROVISION FOR AMORTIZATION 120.5	NUCLEAR FUEL UNDER CAPITAL LEASES 120.6	NET NUCLEAR FUEL (2) + (3) + (4) + (5) - (6) + (7)	
1	DECEMBER	456,846	0	621,465	144,132	499,168	0	723,274	
2									
3	JANUARY	457,240	0	621,465	144,132	513,200	0	709,637	
4									
5	FEBRUARY	478,952	0	621,465	144,132	525,873	0	718,676	
6									
7	MARCH	492,467	0	621,465	144,132	537,599	0	720,466	
8									
9	APRIL	469,913	0	612,746	124,147	476,601	0	730,206	
10									
11	MAY	473,181	0	612,746	52,931	418,722	0	720,136	
12									
13	JUNE	477,204	0	612,746	52,931	431,630	0	711,251	
14									
15	JULY	492,851	0	612,746	52,931	444,968	0	713,560	
16									
17	AUGUST	509,117	0	612,746	52,931	458,306	0	716,488	
18									
19	SEPTEMBER	512,945	0	612,746	52,931	467,977	0	710,645	
20									
21	OCTOBER	471,905	0	618,255	53,474	427,785	0	715,849	
22									
23	NOVEMBER	482,279	0	618,255	53,474	440,435	0	713,572	
24									
25	DECEMBER	514,180	0	618,255	53,474	453,508	0	732,402	
26									
27	13 MONTH AVERAGE	483,775	0	616,700	86,596	468,906	0	718,166	
28									
29	NOTE: TOTALS MAY NOT ADD DUE TO ROUNDING								
30									
31									
32									

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

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

Type of Data Shown:
 _____ Projected Test Year Ended ___/___/___
 X Prior Year Ended 12/31/21
 _____ Historical Test Year Ended ___/___/___

DOCKET NO.: 20210015-EI

(\$000)

Witness: Scott R. Bores, Robert Coffey

Line No.	Period	(A) Nuclear Fuel In Process 120.1	(B) Nuclear Fuel Stock Account 120.2	(C) Nuclear Fuel Assemblies in Reactor 120.3	(D) Nuclear Fuel Spent Fuel 120.4	(E) Accumulated Provision for Amortization 120.5	(F) Nuclear Fuel Under Capital Leases 120.6	(G) Net Nuclear Fuel (A)+(B)+(C)+(D)-(E)+(F)
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1 NOTE: FPL AND GULF WERE NOT CONSOLIDATED IN THE YEAR(S) REPORTED IN THIS MFR. PLEASE SEE PRE-CONSOLIDATION FPL AND
 2 PRE-CONSOLIDATION GULF PAGES FOR THE YEAR(S) REQUESTED.
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FLORIDA PUBLIC SERVICE COMMISSION

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

Type of Data Shown:
 _ Projected Test Year Ended: __/__/__
 X Prior Year Ended: 12/31/21
 _ Historical Test Year Ended: __/__/__

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

DOCKET NO.: 20210015 - EI

(\$000)

Witness: Scott R. Bores, Robert Coffey

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	
Line No.	PERIOD	NUCLEAR FUEL IN PROCESS 120.1	NUCLEAR FUEL STOCK ACCOUNT 120.2	NUCLEAR FUEL ASSEMBLIES IN REACTOR 120.3	NUCLEAR FUEL SPENT FUEL 120.4	ACCUMULATED PROVISION FOR AMORTIZATION 120.5	NUCLEAR FUEL UNDER CAPITAL LEASES 120.6	NET NUCLEAR FUEL (2) + (3) + (4) + (5) - (6) + (7)	
1	DECEMBER	394,348	0	687,081	63,798	478,173	0	667,054	
2									
3	JANUARY	397,892	0	687,081	63,798	491,860	0	656,911	
4									
5	FEBRUARY	432,918	0	687,081	63,798	504,222	0	679,574	
6									
7	MARCH	446,446	0	687,081	63,798	517,909	0	679,415	
8									
9	APRIL	473,577	0	687,081	63,798	528,835	0	695,621	
10									
11	MAY	435,729	0	674,682	67,386	477,166	0	700,631	
12									
13	JUNE	439,650	0	674,682	67,386	490,528	0	691,191	
14									
15	JULY	455,225	0	674,682	67,386	504,335	0	692,959	
16									
17	AUGUST	497,343	0	674,682	67,386	517,829	0	721,583	
18									
19	SEPTEMBER	502,349	0	674,682	67,386	528,062	0	716,356	
20									
21	OCTOBER	467,745	0	637,232	140,302	539,650	0	705,629	
22									
23	NOVEMBER	435,845	0	621,465	144,132	485,137	0	716,305	
24									
25	DECEMBER	456,846	0	621,465	144,132	499,168	0	723,274	
26									
27	13 MONTH AVERAGE	448,916	0	668,383	83,422	504,836	0	695,885	
28									
29	NOTE: TOTALS MAY NOT ADD DUE TO ROUNDING								
30									
31									
32									

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

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

Type of Data Shown:
 Projected Test Year Ended ___/___/___
 Prior Year Ended 12/31/21
 Historical Test Year Ended ___/___/___

DOCKET NO.: 20210015 - EI

(\$000)

Witness: Scott R. Bores, Robert Coffey

Line No.	(1) Period	(2) Nuclear Fuel In Process 120.1	(3) Nuclear Fuel Stock Account 120.2	(4) Nuclear Fuel Assemblies in Reactor 120.3	(5) Nuclear Fuel Spent Fuel 120.4	(6) Accumulated Provision for Amortization 120.5	(7) Nuclear Fuel Under Capital Leases 120.6	(8) Net Nuclear Fuel (2)+(3)+(4)+(5)-(6)+(7)
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- 1
- 2 Not applicable. Gulf does not own any nuclear facilities.
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FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: FLORIDA POWER & LIGHT COMPANY
 AND SUBSIDIARIES (CONSOLIDATED)

EXPLANATION: Provide a schedule showing the adjusted 13 month average working capital allowance for the test year and the prior year if the test year is projected. All adjustments are to be provided by account number. Use a balance sheet method and any other methodology the company proposes to use.

Type of Data Shown:
 X Projected Test Year Ended: 12/31/22
 X Prior Year Ended: 12/31/21
 _ Historical Test Year Ended: _/~/_

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

DOCKET NO.: 20210015-EI

	(1)	(2)	(3)	(4)	(5)	(6)
Line No.	ACCOUNT NO.	COMPONENT	PRIOR YEAR COMPANY TOTAL ⁽¹⁾	TEST YEAR COMPANY TOTAL ⁽²⁾	TEST YEAR JURISDICTIONAL FACTOR	TEST YEAR JURISDICTIONAL AMOUNT (4) x (5)
1		CURRENT AND ACCRUED ASSETS				
2						
3	131	CASH	See Pages 4-9	69,995	0.969685	67,873
4	134	OTHER SPECIAL DEPOSITS	See Pages 4-9	2,122	0.969685	2,057
5	135	WORKING FUNDS	See Pages 4-9	114	0.969685	111
6	142	CUSTOMER ACCOUNTS RECEIVABLE	See Pages 4-9	897,721	1.000000	897,721
7	143	OTHER ACCOUNTS RECEIVABLE	See Pages 4-9	150,910	0.969685	146,335
8	144	ACCUM PROV UNCOLLECTIBLE ACCOUNTS	See Pages 4-9	(9,426)	1.000000	(9,426)
9	145	NOTES RECEIVABLE FROM ASSOC COMPANIES	See Pages 4-9	160,000	0.969685	155,150
10	146	ACCOUNT RECEIVABLE FROM ASSOC COMPANIES	See Pages 4-9	26,916	0.969685	26,100
11	151	FUEL STOCK	See Pages 4-9	165,873	0.958917	159,059
12	154	PLANT MATERIALS AND OPERATING SUPPLIES	See Pages 4-9	586,781	0.965887	566,764
13	158.1	ALLOWANCE INVENTORY	See Pages 4-9	6,300	0.953303	6,006
14	163	STORES EXPENSE UNDISTRIBUTED	See Pages 4-9	890	0.965887	860
15	165	PREPAYMENTS	See Pages 4-9	109,130	0.979318	106,873
16	171	INTEREST & DIVIDENDS RECEIVABLE	See Pages 4-9	42	0.969685	41
17	172	RENTS RECEIVABLE	See Pages 4-9	28,709	0.969685	27,839
18	173	ACCRUED UTILITY REVENUES	See Pages 4-9	355,535	1.006401	357,810
19	174	MISCELLANEOUS CURRENT AND ACCRUED ASSETS	See Pages 4-9	37,254	0.969685	36,125
20	175 & 176	DERIVATIVE ASSETS - NOT HEDGED	See Pages 4-9	0	0.000000	0
21		CURRENT AND ACCRUED ASSETS	See Pages 4-9	2,588,866	0.983943	2,547,297
22						
23		DEFERRED DEBITS				
24						
25	182.2	UNRECOVERED PLANT & REGULATORY COSTS	See Pages 4-9	216,631	0.955351	206,959
26	182.3	OTHER REGULATORY ASSETS	See Pages 4-9	3,980,544	0.248724	990,058
27	183	PRELIM SURVEY & INVESTIGATION CHARGES	See Pages 4-9	35,539	0.969685	34,462
28	184	CLEARING ACCOUNTS	See Pages 4-9	16	0.969685	15
29	186	MISCELLANEOUS DEFERRED DEBITS	See Pages 4-9	2,051,121	0.969222	1,987,993
30	187	DEFERRED LOSSES DISPOSITION UTIL PLANT	See Pages 4-9	13	0.969685	13
31		DEFERRED DEBITS	See Pages 4-9	6,283,864	0.512344	3,219,499
32						
33		CURRENT AND ACCRUED ASSETS AND DEFERRED DEBITS	See Pages 4-9	8,872,730	0.649946	5,766,796
34						
35		OTHER NONCURRENT LIABILITIES				

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

EXPLANATION: Provide a schedule showing the adjusted 13 month average working capital allowance for the test year and the prior year if the test year is projected. All adjustments are to be provided by account number. Use a balance sheet method and any other methodology the company proposes to use.

Type of Data Shown:
 X Projected Test Year Ended: 12/31/22
 X Prior Year Ended: 12/31/21
 _ Historical Test Year Ended: _/~/_

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

DOCKET NO.: 20210015-EI

	(1)	(2)	(3)	(4)	(5)	(6)
Line No.	ACCOUNT NO.	COMPONENT	PRIOR YEAR COMPANY TOTAL ⁽¹⁾	TEST YEAR COMPANY TOTAL ⁽²⁾	TEST YEAR JURISDICTIONAL FACTOR	TEST YEAR JURISDICTIONAL AMOUNT (4) x (5)
1						
2	228.1	ACCUM PROVISION - PROPERTY INSURANCE	See Pages 4-9	(125,207)	-0.693572	86,840
3	228.2	ACCUM PROVISION - INJURIES & DAMAGES	See Pages 4-9	(23,600)	0.968984	(22,868)
4	228.3	ACCUM PROVISION - PENSION & DEFERRED BENEFITS	See Pages 4-9	(180,071)	0.968984	(174,486)
5	228.4	ACCUM PROVISION - OPERATING RESERVES	See Pages 4-9	(194,492)	0.969685	(188,596)
6	229	ACCUMULATED PROVISION FOR RATE REFUNDS	See Pages 4-9	0	0.000000	0
7	230	ASSET RETIREMENT OBLIGATION - LIABILITY	See Pages 4-9	(2,670,607)	0.968984	(2,587,774)
8		OTHER NONCURRENT LIABILITIES	See Pages 4-9	(3,193,976)	0.903852	(2,886,883)
9						
10		CURRENT AND ACCRUED LIABILITIES				
11						
12	232	ACCOUNTS PAYABLE	See Pages 4-9	(776,141)	0.969685	(752,612)
13	234	ACCOUNTS PAYABLE TO ASSOCIATED COMPANIES	See Pages 4-9	(40,023)	0.969685	(38,809)
14	236	TAXES ACCRUED	See Pages 4-9	(402,681)	0.975393	(392,773)
15	237	INTEREST ACCRUED	See Pages 4-9	(179,880)	0.970540	(174,581)
16	241	TAX COLLECTIONS PAYABLE	See Pages 4-9	(103,211)	0.969685	(100,082)
17	242	MISC CURRENT AND ACCRUED LIABILITIES	See Pages 4-9	(671,268)	0.969804	(650,999)
18	244	DERIVATIVE LIABILITY - NOT HEDGED	See Pages 4-9	0	0.946390	0
19		CURRENT AND ACCRUED LIABILITIES	See Pages 4-9	(2,173,204)	0.970850	(2,109,856)
20						
21		DEFERRED CREDITS				
22						
23	252	CUSTOMER ADVANCES FOR CONSTRUCTION	See Pages 4-9	(1,216)	0.969685	(1,179)
24	253	OTHER DEFERRED CREDITS	See Pages 4-9	(258,203)	0.966167	(249,467)
25	254	OTHER REGULATORY LIABILITIES	See Pages 4-9	(3,181,035)	0.937865	(2,983,382)
26	256	DEFERRED GAINS DISPOSITION UTILITY PLANT	See Pages 4-9	(31,599)	0.969685	(30,641)
27		DEFERRED CREDITS	See Pages 4-9	(3,472,052)	0.940271	(3,264,669)
28						
29		NONCURRENT, CURRENT AND ACCRUED LIABILITIES	See Pages 4-9	(8,839,233)	0.934630	(8,261,408)
30						
31		WORKING CAPITAL ALLOWANCE	See Pages 4-9	33,498	-74.471060	(2,494,612)
32						
33		COMMISSION ADJUSTMENTS				
34						
35	143	OTHER ACCOUNTS RECEIVABLE	See Pages 4-9	(5)	0.968984	(4)

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

EXPLANATION: Provide a schedule showing the adjusted 13 month average working capital allowance for the test year and the prior year if the test year is projected. All adjustments are to be provided by account number. Use a balance sheet method and any other methodology the company proposes to use.

Type of Data Shown:
 X Projected Test Year Ended: 12/31/22
 X Prior Year Ended: 12/31/21
 _ Historical Test Year Ended: _/~/_

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

DOCKET NO.: 20210015-EI

	(1)	(2)	(3)	(4)	(5)	(6)
Line No.	ACCOUNT NO.	COMPONENT	PRIOR YEAR COMPANY TOTAL ⁽¹⁾	TEST YEAR COMPANY TOTAL ⁽²⁾	TEST YEAR JURISDICTIONAL FACTOR	TEST YEAR JURISDICTIONAL AMOUNT (4) x (5)
1	145	NOTES RECEIVABLE FROM ASSOC COMPANIES	See Pages 4-9	(160,000)	0.969685	(155,150)
2	146	ACCOUNT RECEIVABLE FROM ASSOC COMPANIES	See Pages 4-9	(26,916)	0.969685	(26,100)
3	158.1	ALLOWANCE INVENTORY	See Pages 4-9	(6,300)	0.953303	(6,006)
4	165	PREPAYMENTS	See Pages 4-9	(43,720)	0.993729	(43,446)
5	171	INTEREST & DIVIDENDS RECEIVABLE	See Pages 4-9	(42)	0.969685	(41)
6	172	RENTS RECEIVABLE	See Pages 4-9	(28,709)	0.969685	(27,839)
7	174	MISCELLANEOUS CURRENT AND ACCRUED ASSETS	See Pages 4-9	(37,254)	0.969685	(36,125)
8	182.2	UNRECOVERED PLANT & REGULATORY COSTS	See Pages 4-9	(189,550)	0.953303	(180,698)
9	182.3	OTHER REGULATORY ASSETS	See Pages 4-9	(984,833)	0.757024	(745,542)
10	186	MISCELLANEOUS DEFERRED DEBITS	See Pages 4-9	(5,356)	0.985358	(5,278)
11	228.1	ACCUM PROVISION - PROPERTY INSURANCE	See Pages 4-9	125,207	-0.693572	(86,840)
12	228.3	ACCUM PROVISION - PENSION & DEFERRED BENEFITS	See Pages 4-9	11,174	0.968984	10,828
13	230	ASSET RETIREMENT OBLIGATION - LIABILITY	See Pages 4-9	2,670,607	0.968984	2,587,774
14	234	ACCOUNTS PAYABLE TO ASSOCIATED COMPANIES	See Pages 4-9	3	0.969685	3
15	242	MISC CURRENT AND ACCRUED LIABILITIES	See Pages 4-9	27,068	0.969655	26,247
16	253	OTHER DEFERRED CREDITS	See Pages 4-9	25,891	0.934605	24,198
17	254	OTHER REGULATORY LIABILITIES	See Pages 4-9	2,956,673	0.971827	2,873,374
18		COMMISSION ADJUSTMENTS	See Pages 4-9	4,333,938	0.971254	4,209,355
19						
20		COMPANY ADJUSTMENTS				
21						
22	182.3	OTHER REGULATORY ASSETS	See Pages 4-9	85,424	0.958992	81,920
23	186	MISCELLANEOUS DEFERRED DEBITS	See Pages 4-9	(646)	1.000000	(646)
24	228.4	ACCUM PROVISION - OPERATING RESERVES	See Pages 4-9	3,917	0.969685	3,799
25	232	ACCOUNTS PAYABLE	See Pages 4-9	94	0.969685	91
26		COMPANY ADJUSTMENTS	See Pages 4-9	88,788	0.959177	85,164
27						
28		TOTAL ADJUSTMENTS	See Pages 4-9	4,422,726	0.971012	4,294,519
29						
30		ADJUSTED WORKING CAPITAL ALLOWANCE	See Pages 4-9	4,456,224	0.403909	1,799,907

Notes:

- (1) THE REQUESTED DATA IS NOT AVAILABLE FOR CONSOLIDATED FPL IN THE PRIOR YEAR. THE AMOUNTS FOR EACH COMPANY PRE-CONSOLIDATION ARE LISTED ON PAGES 4 THROUGH 9 OF THIS MFR.
- (2) IN ORDER TO MAINTAIN A BALANCED CAPITAL STRUCTURE REFLECTING FPL'S PROPOSED EQUITY RATIO ON A JURISDICTIONAL ADJUSTED BASIS, THE FORECASTED AMOUNTS FOR CERTAIN LINE ITEMS ARE SLIGHTLY DIFFERENT BETWEEN THE "WITH" AND "WITHOUT" RSAM VERSIONS OF THIS MFR.

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

EXPLANATION: Provide a schedule showing the adjusted 13 month average working capital allowance for the test year and the prior year if the test year is projected. All adjustments are to be provided by account number. Use a balance sheet method and any other methodology the company proposes to use.

Type of Data Shown:
 X Projected Test Year Ended: 12/31/22
 X Prior Year Ended: 12/31/21
 _ Historical Test Year Ended: _/~/_
 Witness: Scott R. Bores, Tara B. DuBose,
 Liz Fuentes

DOCKET NO.: 20210015-EI

Line No.	(1) ACCOUNT NO.	(2) COMPONENT	(3) PRIOR YEAR COMPANY TOTAL	(4) TEST YEAR COMPANY TOTAL	(5) TEST YEAR JURISDICTIONAL FACTOR	(6) TEST YEAR JURISDICTIONAL AMOUNT (4) x (5)
1		CURRENT AND ACCRUED ASSETS				
2						
3	131	CASH	82,776	See Pages 1-3	See Pages 1-3	See Pages 1-3
4	134	OTHER SPECIAL DEPOSITS	2,080	See Pages 1-3	See Pages 1-3	See Pages 1-3
5	135	WORKING FUNDS	112	See Pages 1-3	See Pages 1-3	See Pages 1-3
6	142	CUSTOMER ACCOUNTS RECEIVABLE	721,210	See Pages 1-3	See Pages 1-3	See Pages 1-3
7	143	OTHER ACCOUNTS RECEIVABLE	157,869	See Pages 1-3	See Pages 1-3	See Pages 1-3
8	144	ACCUM PROV UNCOLLECTIBLE ACCOUNTS	(14,368)	See Pages 1-3	See Pages 1-3	See Pages 1-3
9	145	NOTES RECEIVABLE FROM ASSOC COMPANIES	160,000	See Pages 1-3	See Pages 1-3	See Pages 1-3
10	146	ACCOUNT RECEIVABLE FROM ASSOC COMPANIES	43,647	See Pages 1-3	See Pages 1-3	See Pages 1-3
11	151	FUEL STOCK	168,728	See Pages 1-3	See Pages 1-3	See Pages 1-3
12	154	PLANT MATERIALS AND OPERATING SUPPLIES	538,224	See Pages 1-3	See Pages 1-3	See Pages 1-3
13	163	STORES EXPENSE UNDISTRIBUTED	228	See Pages 1-3	See Pages 1-3	See Pages 1-3
14	165	PREPAYMENTS	101,297	See Pages 1-3	See Pages 1-3	See Pages 1-3
15	171	INTEREST & DIVIDENDS RECEIVABLE	42	See Pages 1-3	See Pages 1-3	See Pages 1-3
16	172	RENTS RECEIVABLE	27,130	See Pages 1-3	See Pages 1-3	See Pages 1-3
17	173	ACCRUED UTILITY REVENUES	287,885	See Pages 1-3	See Pages 1-3	See Pages 1-3
18	174	MISCELLANEOUS CURRENT AND ACCRUED ASSETS	27,786	See Pages 1-3	See Pages 1-3	See Pages 1-3
19		CURRENT AND ACCRUED ASSETS	2,304,647	See Pages 1-3	See Pages 1-3	See Pages 1-3
20						
21		DEFERRED DEBITS				
22						
23	182.2	UNRECOVERED PLANT & REGULATORY COSTS	177,476	See Pages 1-3	See Pages 1-3	See Pages 1-3
24	182.3	OTHER REGULATORY ASSETS	3,502,114	See Pages 1-3	See Pages 1-3	See Pages 1-3
25	183	PRELIM SURVEY & INVESTIGATION CHARGES	30,710	See Pages 1-3	See Pages 1-3	See Pages 1-3
26	184	CLEARING ACCOUNTS	16	See Pages 1-3	See Pages 1-3	See Pages 1-3
27	186	MISCELLANEOUS DEFERRED DEBITS	1,927,720	See Pages 1-3	See Pages 1-3	See Pages 1-3
28	187	DEFERRED LOSSES DISPOSITION UTIL PLANT	13	See Pages 1-3	See Pages 1-3	See Pages 1-3
29		DEFERRED DEBITS	5,638,050	See Pages 1-3	See Pages 1-3	See Pages 1-3
30						
31		CURRENT AND ACCRUED ASSETS AND DEFERRED DEBITS	7,942,697	See Pages 1-3	See Pages 1-3	See Pages 1-3
32						
33		OTHER NONCURRENT LIABILITIES				
34						
35	228.1	ACCUM PROVISION - PROPERTY INSURANCE	(117,351)	See Pages 1-3	See Pages 1-3	See Pages 1-3

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide a schedule showing the adjusted 13 month average working capital allowance for the test year and the prior year if the test year is projected. All adjustments are to be provided by account number. Use a balance sheet method and any other methodology the company proposes to use.

Type of Data Shown:
 X Projected Test Year Ended: 12/31/22
 X Prior Year Ended: 12/31/21
 _ Historical Test Year Ended: _/~/_
 Witness: Scott R. Bores, Tara B. DuBose,
 Liz Fuentes

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

DOCKET NO.: 20210015-EI

	(1)	(2)	(3)	(4)	(5)	(6)
Line No.	ACCOUNT NO.	COMPONENT	PRIOR YEAR COMPANY TOTAL	TEST YEAR COMPANY TOTAL	TEST YEAR JURISDICTIONAL FACTOR	TEST YEAR JURISDICTIONAL AMOUNT (4) x (5)
1	228.2	ACCUM PROVISION - INJURIES & DAMAGES	(20,146)	See Pages 1-3	See Pages 1-3	See Pages 1-3
2	228.3	ACCUM PROVISION - PENSION & DEFERRED BENEFITS	(175,110)	See Pages 1-3	See Pages 1-3	See Pages 1-3
3	228.4	ACCUM PROVISION - OPERATING RESERVES	(181,447)	See Pages 1-3	See Pages 1-3	See Pages 1-3
4	229	ACCUMULATED PROVISION FOR RATE REFUNDS	(630)	See Pages 1-3	See Pages 1-3	See Pages 1-3
5	230	ASSET RETIREMENT OBLIGATION - LIABILITY	(2,418,413)	See Pages 1-3	See Pages 1-3	See Pages 1-3
6		OTHER NONCURRENT LIABILITIES	(2,913,096)	See Pages 1-3	See Pages 1-3	See Pages 1-3
7						
8		CURRENT AND ACCRUED LIABILITIES				
9						
10	232	ACCOUNTS PAYABLE	(707,496)	See Pages 1-3	See Pages 1-3	See Pages 1-3
11	234	ACCOUNTS PAYABLE TO ASSOCIATED COMPANIES	(38,115)	See Pages 1-3	See Pages 1-3	See Pages 1-3
12	236	TAXES ACCRUED	(393,465)	See Pages 1-3	See Pages 1-3	See Pages 1-3
13	237	INTEREST ACCRUED	(156,010)	See Pages 1-3	See Pages 1-3	See Pages 1-3
14	241	TAX COLLECTIONS PAYABLE	(95,368)	See Pages 1-3	See Pages 1-3	See Pages 1-3
15	242	MISC CURRENT AND ACCRUED LIABILITIES	(607,113)	See Pages 1-3	See Pages 1-3	See Pages 1-3
16		CURRENT AND ACCRUED LIABILITIES	(1,997,566)	See Pages 1-3	See Pages 1-3	See Pages 1-3
17						
18		DEFERRED CREDITS				
19						
20	252	CUSTOMER ADVANCES FOR CONSTRUCTION	(1,192)	See Pages 1-3	See Pages 1-3	See Pages 1-3
21	253	OTHER DEFERRED CREDITS	(190,173)	See Pages 1-3	See Pages 1-3	See Pages 1-3
22	254	OTHER REGULATORY LIABILITIES	(3,355,768)	See Pages 1-3	See Pages 1-3	See Pages 1-3
23	256	DEFERRED GAINS DISPOSITION UTILITY PLANT	(32,101)	See Pages 1-3	See Pages 1-3	See Pages 1-3
24		DEFERRED CREDITS	(3,579,234)	See Pages 1-3	See Pages 1-3	See Pages 1-3
25						
26		NONCURRENT, CURRENT AND ACCRUED LIABILITIES	(8,489,895)	See Pages 1-3	See Pages 1-3	See Pages 1-3
27						
28		WORKING CAPITAL ALLOWANCE	(547,198)	See Pages 1-3	See Pages 1-3	See Pages 1-3
29						
30						
31		COMMISSION ADJUSTMENTS				
32						
33	145	NOTES RECEIVABLE FROM ASSOC COMPANIES	(160,000)	See Pages 1-3	See Pages 1-3	See Pages 1-3
34	146	ACCOUNT RECEIVABLE FROM ASSOC COMPANIES	(43,647)	See Pages 1-3	See Pages 1-3	See Pages 1-3
35						

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide a schedule showing the adjusted 13 month average working capital allowance for the test year and the prior year if the test year is projected. All adjustments are to be provided by account number. Use a balance sheet method and any other methodology the company proposes to use.

Type of Data Shown:
X Projected Test Year Ended: 12/31/22
X Prior Year Ended: 12/31/21
_ Historical Test Year Ended: _/~/_
Witness: Scott R. Bores, Tara B. DuBose,
Liz Fuentes

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

DOCKET NO.: 20210015-EI

Line No.	(1) ACCOUNT NO.	(2) COMPONENT	(3) PRIOR YEAR COMPANY TOTAL	(4) TEST YEAR COMPANY TOTAL	(5) TEST YEAR JURISDICTIONAL FACTOR	(6) TEST YEAR JURISDICTIONAL AMOUNT (4) x (5)
1	165	PREPAYMENTS	(43,631)	See Pages 1-3	See Pages 1-3	See Pages 1-3
2	171	INTEREST & DIVIDENDS RECEIVABLE	(42)	See Pages 1-3	See Pages 1-3	See Pages 1-3
3	172	RENTS RECEIVABLE	(27,130)	See Pages 1-3	See Pages 1-3	See Pages 1-3
4	174	MISCELLANEOUS CURRENT AND ACCRUED ASSETS	(27,786)	See Pages 1-3	See Pages 1-3	See Pages 1-3
5	182.2	UNRECOVERED PLANT & REGULATORY COSTS	(177,476)	See Pages 1-3	See Pages 1-3	See Pages 1-3
6	182.3	OTHER REGULATORY ASSETS	(718,995)	See Pages 1-3	See Pages 1-3	See Pages 1-3
7	186	MISCELLANEOUS DEFERRED DEBITS	(2,885)	See Pages 1-3	See Pages 1-3	See Pages 1-3
8	228.1	ACCUM PROVISION - PROPERTY INSURANCE	117,351	See Pages 1-3	See Pages 1-3	See Pages 1-3
9	228.3	ACCUM PROVISION - PENSION & DEFERRED BENEFITS	225	See Pages 1-3	See Pages 1-3	See Pages 1-3
10	229	ACCUMULATED PROVISION FOR RATE REFUNDS	630	See Pages 1-3	See Pages 1-3	See Pages 1-3
11	230	ASSET RETIREMENT OBLIGATION - LIABILITY	2,418,413	See Pages 1-3	See Pages 1-3	See Pages 1-3
12	234	ACCOUNTS PAYABLE TO ASSOCIATED COMPANIES	3	See Pages 1-3	See Pages 1-3	See Pages 1-3
13	237	INTEREST ACCRUED	8	See Pages 1-3	See Pages 1-3	See Pages 1-3
14	242	MISC CURRENT AND ACCRUED LIABILITIES	25,369	See Pages 1-3	See Pages 1-3	See Pages 1-3
15	254	OTHER REGULATORY LIABILITIES	3,107,399	See Pages 1-3	See Pages 1-3	See Pages 1-3
16		COMMISSION ADJUSTMENTS	4,467,806	See Pages 1-3	See Pages 1-3	See Pages 1-3
17						
18		COMPANY ADJUSTMENTS				
19						
20	182.3	OTHER REGULATORY ASSETS	0	See Pages 1-3	See Pages 1-3	See Pages 1-3
21	186	MISCELLANEOUS DEFERRED DEBITS	0	See Pages 1-3	See Pages 1-3	See Pages 1-3
22	228.4	ACCUM PROVISION - OPERATING RESERVES	0	See Pages 1-3	See Pages 1-3	See Pages 1-3
23	232	ACCOUNTS PAYABLE	0	See Pages 1-3	See Pages 1-3	See Pages 1-3
24		COMPANY ADJUSTMENTS	0	See Pages 1-3	See Pages 1-3	See Pages 1-3
25						
26		TOTAL ADJUSTMENTS	4,467,806	See Pages 1-3	See Pages 1-3	See Pages 1-3
27						
28		ADJUSTED WORKING CAPITAL ALLOWANCE	3,920,608	See Pages 1-3	See Pages 1-3	See Pages 1-3
29						
30						
31						
32						
33						
34						
35						

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

EXPLANATION: Provide a schedule showing the adjusted 13 month average working capital allowance for the test year and the prior year if the test year is projected. All adjustments are to be provided by account number. Use a balance sheet method and any other methodology the company proposes to use.

Type of Data Shown:
 X Projected Test Year Ended: 12/31/22
 X Prior Year Ended: 12/31/21
 _ Historical Test Year Ended: _/~/_
 Witness: Scott R. Bores, Tara B. DuBose,
 Liz Fuentes

DOCKET NO.: 20210015-EI

	(1)	(2)	(3)	(4)	(5)	(6)
Line No.	ACCOUNT NO.	COMPONENT	PRIOR YEAR COMPANY TOTAL	TEST YEAR COMPANY TOTAL	TEST YEAR JURISDICTIONAL FACTOR	TEST YEAR JURISDICTIONAL AMOUNT (4) x (5)
1		CURRENT AND ACCRUED ASSETS				
2						
3	131	CASH	55,798	See Pages 1-3	See Pages 1-3	See Pages 1-3
4	142	CUSTOMER ACCOUNTS RECEIVABLE	91,276	See Pages 1-3	See Pages 1-3	See Pages 1-3
5	143	OTHER ACCOUNTS RECEIVABLE	9,875	See Pages 1-3	See Pages 1-3	See Pages 1-3
6	144	ACCUM PROV UNCOLLECTIBLE ACCOUNTS	(7,140)	See Pages 1-3	See Pages 1-3	See Pages 1-3
7	146	ACCOUNT RECEIVABLE FROM ASSOC COMPANIES	14,642	See Pages 1-3	See Pages 1-3	See Pages 1-3
8	151	FUEL STOCK	33,706	See Pages 1-3	See Pages 1-3	See Pages 1-3
9	154	PLANT MATERIALS AND OPERATING SUPPLIES	81,269	See Pages 1-3	See Pages 1-3	See Pages 1-3
10	158.1	ALLOWANCE INVENTORY	6,300	See Pages 1-3	See Pages 1-3	See Pages 1-3
11	163	STORES EXPENSE UNDISTRIBUTED	645	See Pages 1-3	See Pages 1-3	See Pages 1-3
12	165	PREPAYMENTS	8,417	See Pages 1-3	See Pages 1-3	See Pages 1-3
13	171	INTEREST & DIVIDENDS RECEIVABLE	0	See Pages 1-3	See Pages 1-3	See Pages 1-3
14	172	RENTS RECEIVABLE	889	See Pages 1-3	See Pages 1-3	See Pages 1-3
15	173	ACCRUED UTILITY REVENUES	65,891	See Pages 1-3	See Pages 1-3	See Pages 1-3
16	174	MISCELLANEOUS CURRENT AND ACCRUED ASSETS	8,737	See Pages 1-3	See Pages 1-3	See Pages 1-3
17	175 & 176	DERIVATIVE ASSETS - NOT HEDGED	36	See Pages 1-3	See Pages 1-3	See Pages 1-3
18		CURRENT AND ACCRUED ASSETS	370,342	See Pages 1-3	See Pages 1-3	See Pages 1-3
19						
20		DEFERRED DEBITS				
21						
22	182.2	UNRECOVERED PLANT & REGULATORY COSTS	46,025	See Pages 1-3	See Pages 1-3	See Pages 1-3
23	182.3	OTHER REGULATORY ASSETS	608,833	See Pages 1-3	See Pages 1-3	See Pages 1-3
24	183	PRELIM SURVEY & INVESTIGATION CHARGES	763	See Pages 1-3	See Pages 1-3	See Pages 1-3
25	186	MISCELLANEOUS DEFERRED DEBITS	72,920	See Pages 1-3	See Pages 1-3	See Pages 1-3
26		DEFERRED DEBITS	728,541	See Pages 1-3	See Pages 1-3	See Pages 1-3
27						
28		CURRENT AND ACCRUED ASSETS AND DEFERRED DEBITS	1,098,883	See Pages 1-3	See Pages 1-3	See Pages 1-3
29						
30		OTHER NONCURRENT LIABILITIES				
31						
32	228.1	ACCUM PROVISION - PROPERTY INSURANCE	(3,772)	See Pages 1-3	See Pages 1-3	See Pages 1-3
33	228.2	ACCUM PROVISION - INJURIES & DAMAGES	(3,610)	See Pages 1-3	See Pages 1-3	See Pages 1-3
34	228.3	ACCUM PROVISION - PENSION & DEFERRED BENEFITS	(14,426)	See Pages 1-3	See Pages 1-3	See Pages 1-3
35	230	ASSET RETIREMENT OBLIGATION - LIABILITY	(142,382)	See Pages 1-3	See Pages 1-3	See Pages 1-3

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

EXPLANATION: Provide a schedule showing the adjusted 13 month average working capital allowance for the test year and the prior year if the test year is projected. All adjustments are to be provided by account number. Use a balance sheet method and any other methodology the company proposes to use.

Type of Data Shown:
 X Projected Test Year Ended: 12/31/22
 X Prior Year Ended: 12/31/21
 _ Historical Test Year Ended: _/~/_
 Witness: Scott R. Bores, Tara B. DuBose,
 Liz Fuentes

DOCKET NO.: 20210015-EI

	(1)	(2)	(3)	(4)	(5)	(6)
Line No.	ACCOUNT NO.	COMPONENT	PRIOR YEAR COMPANY TOTAL	TEST YEAR COMPANY TOTAL	TEST YEAR JURISDICTIONAL FACTOR	TEST YEAR JURISDICTIONAL AMOUNT (4) x (5)
1		OTHER NONCURRENT LIABILITIES	(164,190)	See Pages 1-3	See Pages 1-3	See Pages 1-3
2						
3		CURRENT AND ACCRUED LIABILITIES				
4						
5	232	ACCOUNTS PAYABLE	(63,478)	See Pages 1-3	See Pages 1-3	See Pages 1-3
6	234	ACCOUNTS PAYABLE TO ASSOCIATED COMPANIES	(21,834)	See Pages 1-3	See Pages 1-3	See Pages 1-3
7	236	TAXES ACCRUED	(4,830)	See Pages 1-3	See Pages 1-3	See Pages 1-3
8	237	INTEREST ACCRUED	(10,966)	See Pages 1-3	See Pages 1-3	See Pages 1-3
9	241	TAX COLLECTIONS PAYABLE	(5,819)	See Pages 1-3	See Pages 1-3	See Pages 1-3
10	242	MISC CURRENT AND ACCRUED LIABILITIES	(93,918)	See Pages 1-3	See Pages 1-3	See Pages 1-3
11	244	DERIVATIVE LIABILITY - NOT HEDGED	0	See Pages 1-3	See Pages 1-3	See Pages 1-3
12		CURRENT AND ACCRUED LIABILITIES	(200,845)	See Pages 1-3	See Pages 1-3	See Pages 1-3
13						
14		DEFERRED CREDITS				
15						
16	253	OTHER DEFERRED CREDITS	(75,325)	See Pages 1-3	See Pages 1-3	See Pages 1-3
17	254	OTHER REGULATORY LIABILITIES	(8,886)	See Pages 1-3	See Pages 1-3	See Pages 1-3
18	256	DEFERRED GAINS DISPOSITION UTILITY PLANT	(94)	See Pages 1-3	See Pages 1-3	See Pages 1-3
19		DEFERRED CREDITS	(84,304)	See Pages 1-3	See Pages 1-3	See Pages 1-3
20						
21		NONCURRENT, CURRENT AND ACCRUED LIABILITIES	(449,340)	See Pages 1-3	See Pages 1-3	See Pages 1-3
22						
23		WORKING CAPITAL ALLOWANCE	649,544	See Pages 1-3	See Pages 1-3	See Pages 1-3
24						
25						
26		COMMISSION ADJUSTMENTS				
27						
28	143	OTHER ACCOUNTS RECEIVABLE	(5)	See Pages 1-3	See Pages 1-3	See Pages 1-3
29	146	ACCOUNT RECEIVABLE FROM ASSOC COMPANIES	(14,642)	See Pages 1-3	See Pages 1-3	See Pages 1-3
30	158.1	ALLOWANCE INVENTORY	(6,300)	See Pages 1-3	See Pages 1-3	See Pages 1-3
31	165	PREPAYMENTS	(1,956)	See Pages 1-3	See Pages 1-3	See Pages 1-3
32	171	INTEREST & DIVIDENDS RECEIVABLE	(0)	See Pages 1-3	See Pages 1-3	See Pages 1-3
33	172	RENTS RECEIVABLE	(889)	See Pages 1-3	See Pages 1-3	See Pages 1-3
34	174	MISCELLANEOUS CURRENT AND ACCRUED ASSETS	(8,737)	See Pages 1-3	See Pages 1-3	See Pages 1-3
35	175 & 176	DERIVATIVE ASSETS - NOT HEDGED	(36)	See Pages 1-3	See Pages 1-3	See Pages 1-3

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

EXPLANATION: Provide a schedule showing the adjusted 13 month average working capital allowance for the test year and the prior year if the test year is projected. All adjustments are to be provided by account number. Use a balance sheet method and any other methodology the company proposes to use.

Type of Data Shown:
 X Projected Test Year Ended: 12/31/22
 X Prior Year Ended: 12/31/21
 _ Historical Test Year Ended: _/~/_
 Witness: Scott R. Bores, Tara B. DuBose,
 Liz Fuentes

DOCKET NO.: 20210015-EI

	(1)	(2)	(3)	(4)	(5)	(6)
Line No.	ACCOUNT NO.	COMPONENT	PRIOR YEAR COMPANY TOTAL	TEST YEAR COMPANY TOTAL	TEST YEAR JURISDICTIONAL FACTOR	TEST YEAR JURISDICTIONAL AMOUNT (4) x (5)
1	182.2	UNRECOVERED PLANT & REGULATORY COSTS	(16,364)	See Pages 1-3	See Pages 1-3	See Pages 1-3
2	182.3	OTHER REGULATORY ASSETS	(519,722)	See Pages 1-3	See Pages 1-3	See Pages 1-3
3	186	MISCELLANEOUS DEFERRED DEBITS	(2,587)	See Pages 1-3	See Pages 1-3	See Pages 1-3
4	228.1	ACCUM PROVISION - PROPERTY INSURANCE	50,638	See Pages 1-3	See Pages 1-3	See Pages 1-3
5	228.3	ACCUM PROVISION - PENSION & DEFERRED BENEFITS	10,375	See Pages 1-3	See Pages 1-3	See Pages 1-3
6	230	ASSET RETIREMENT OBLIGATION - LIABILITY	142,382	See Pages 1-3	See Pages 1-3	See Pages 1-3
7	242	MISC CURRENT AND ACCRUED LIABILITIES	1,191	See Pages 1-3	See Pages 1-3	See Pages 1-3
8	253	OTHER DEFERRED CREDITS	26,159	See Pages 1-3	See Pages 1-3	See Pages 1-3
9	254	OTHER REGULATORY LIABILITIES	(15,282)	See Pages 1-3	See Pages 1-3	See Pages 1-3
10		COMMISSION ADJUSTMENTS	(355,773)	See Pages 1-3	See Pages 1-3	See Pages 1-3
11						
12		COMPANY ADJUSTMENTS				
13						
14	182.3	OTHER REGULATORY ASSETS	0	See Pages 1-3	See Pages 1-3	See Pages 1-3
15	186	MISCELLANEOUS DEFERRED DEBITS	0	See Pages 1-3	See Pages 1-3	See Pages 1-3
16	232	ACCOUNTS PAYABLE	0	See Pages 1-3	See Pages 1-3	See Pages 1-3
17		COMPANY ADJUSTMENTS	0	See Pages 1-3	See Pages 1-3	See Pages 1-3
18						
19		TOTAL ADJUSTMENTS	(355,773)	See Pages 1-3	See Pages 1-3	See Pages 1-3
20						
21		ADJUSTED WORKING CAPITAL ALLOWANCE	293,771	See Pages 1-3	See Pages 1-3	See Pages 1-3
22						
23						
24						
25						
26						
27						
28						
29						
30						
31						
32						
33						
34						
35						

FLORIDA PUBLIC SERVICE COMMISSION	EXPLANATION:	Provide a schedule showing the adjusted 13 month average working capital allowance for the test year and the prior year if the test year is projected. All adjustments are to be provided by account number. Use a balance sheet method and any other methodology the company proposes to use.	Type of Data Shown: X Projected Test Year Ended: 12/31/22 X Prior Year Ended: 12/31/21 _ Historical Test Year Ended: <u> / / </u>
COMPANY: FLORIDA POWER & LIGHT COMPANY AND SUBSIDIARIES (CONSOLIDATED)			Witness: Scott R. Bores, Tara B. DuBose, Liz Fuentes
DOCKET NO.: 20210015-EI			

Line No.	ACCOUNT NO.	COMPONENT	PRIOR YEAR COMPANY TOTAL ⁽¹⁾	TEST YEAR COMPANY TOTAL ⁽²⁾	TEST YEAR JURISDICTIONAL FACTOR	TEST YEAR JURISDICTIONAL AMOUNT (4) x (5)
1		CURRENT AND ACCRUED ASSETS				
2						
3	131	CASH	See Pages 4-9	69,995	0.969685	67,873
4	134	OTHER SPECIAL DEPOSITS	See Pages 4-9	2,122	0.969685	2,057
5	135	WORKING FUNDS	See Pages 4-9	114	0.969685	111
6	142	CUSTOMER ACCOUNTS RECEIVABLE	See Pages 4-9	897,721	1.000000	897,721
7	143	OTHER ACCOUNTS RECEIVABLE	See Pages 4-9	150,910	0.969685	146,335
8	144	ACCUM PROV UNCOLLECTIBLE ACCOUNTS	See Pages 4-9	(9,426)	1.000000	(9,426)
9	145	NOTES RECEIVABLE FROM ASSOC COMPANIES	See Pages 4-9	160,000	0.969685	155,150
10	146	ACCOUNT RECEIVABLE FROM ASSOC COMPANIES	See Pages 4-9	26,916	0.969685	26,100
11	151	FUEL STOCK	See Pages 4-9	165,873	0.958917	159,059
12	154	PLANT MATERIALS AND OPERATING SUPPLIES	See Pages 4-9	586,781	0.965887	566,764
13	158.1	ALLOWANCE INVENTORY	See Pages 4-9	6,300	0.953303	6,006
14	163	STORES EXPENSE UNDISTRIBUTED	See Pages 4-9	890	0.965887	860
15	165	PREPAYMENTS	See Pages 4-9	109,130	0.979318	106,873
16	171	INTEREST & DIVIDENDS RECEIVABLE	See Pages 4-9	42	0.969685	41
17	172	RENTS RECEIVABLE	See Pages 4-9	28,709	0.969685	27,839
18	173	ACCRUED UTILITY REVENUES	See Pages 4-9	355,535	1.006401	357,810
19	174	MISCELLANEOUS CURRENT AND ACCRUED ASSETS	See Pages 4-9	37,254	0.969685	36,125
20	175 & 176	DERIVATIVE ASSETS - NOT HEDGED	See Pages 4-9	0	0.000000	0
21		CURRENT AND ACCRUED ASSETS	See Pages 4-9	2,588,866	0.983943	2,547,297
22						
23		DEFERRED DEBITS				
24						
25	182.2	UNRECOVERED PLANT & REGULATORY COSTS	See Pages 4-9	216,631	0.955351	206,959
26	182.3	OTHER REGULATORY ASSETS	See Pages 4-9	3,980,544	0.248724	990,058
27	183	PRELIM SURVEY & INVESTIGATION CHARGES	See Pages 4-9	35,539	0.969685	34,462
28	184	CLEARING ACCOUNTS	See Pages 4-9	16	0.969685	15
29	186	MISCELLANEOUS DEFERRED DEBITS	See Pages 4-9	2,051,121	0.969222	1,987,993
30	187	DEFERRED LOSSES DISPOSITION UTIL PLANT	See Pages 4-9	13	0.969685	13
31		DEFERRED DEBITS	See Pages 4-9	6,283,864	0.512344	3,219,499
32						
33		CURRENT AND ACCRUED ASSETS AND DEFERRED DEBITS	See Pages 4-9	8,872,730	0.649946	5,766,796
34						
35		OTHER NONCURRENT LIABILITIES				

FLORIDA PUBLIC SERVICE COMMISSION COMPANY: FLORIDA POWER & LIGHT COMPANY AND SUBSIDIARIES (CONSOLIDATED) DOCKET NO.: 20210015-EI	EXPLANATION: Provide a schedule showing the adjusted 13 month average working capital allowance for the test year and the prior year if the test year is projected. All adjustments are to be provided by account number. Use a balance sheet method and any other methodology the company proposes to use.	Type of Data Shown: X Projected Test Year Ended: 12/31/22 X Prior Year Ended: 12/31/21 _ Historical Test Year Ended: <u> / / </u> Witness: Scott R. Bores, Tara B. DuBose, Liz Fuentes
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	(1)	(2)	(3)	(4)	(5)	(6)
Line No.	ACCOUNT NO.	COMPONENT	PRIOR YEAR COMPANY TOTAL ⁽¹⁾	TEST YEAR COMPANY TOTAL ⁽²⁾	TEST YEAR JURISDICTIONAL FACTOR	TEST YEAR JURISDICTIONAL AMOUNT (4) x (5)
1						
2	228.1	ACCUM PROVISION - PROPERTY INSURANCE	See Pages 4-9	(125,207)	-0.693572	86,840
3	228.2	ACCUM PROVISION - INJURIES & DAMAGES	See Pages 4-9	(23,600)	0.968984	(22,868)
4	228.3	ACCUM PROVISION - PENSION & DEFERRED BENEFITS	See Pages 4-9	(180,071)	0.968984	(174,486)
5	228.4	ACCUM PROVISION - OPERATING RESERVES	See Pages 4-9	(194,492)	0.969685	(188,596)
6	229	ACCUMULATED PROVISION FOR RATE REFUNDS	See Pages 4-9	0	0.000000	0
7	230	ASSET RETIREMENT OBLIGATION - LIABILITY	See Pages 4-9	(2,670,607)	0.968984	(2,587,774)
8		OTHER NONCURRENT LIABILITIES	See Pages 4-9	(3,193,976)	0.903852	(2,886,883)
9						
10		CURRENT AND ACCRUED LIABILITIES				
11						
12	232	ACCOUNTS PAYABLE	See Pages 4-9	(776,141)	0.969685	(752,612)
13	234	ACCOUNTS PAYABLE TO ASSOCIATED COMPANIES	See Pages 4-9	(40,023)	0.969685	(38,809)
14	236	TAXES ACCRUED	See Pages 4-9	(402,679)	0.975393	(392,771)
15	237	INTEREST ACCRUED	See Pages 4-9	(179,880)	0.970540	(174,581)
16	241	TAX COLLECTIONS PAYABLE	See Pages 4-9	(103,211)	0.969685	(100,082)
17	242	MISC CURRENT AND ACCRUED LIABILITIES	See Pages 4-9	(671,268)	0.969804	(650,999)
18	244	DERIVATIVE LIABILITY - NOT HEDGED	See Pages 4-9	0	0.946390	0
19		CURRENT AND ACCRUED LIABILITIES	See Pages 4-9	(2,173,202)	0.970850	(2,109,854)
20						
21		DEFERRED CREDITS				
22						
23	252	CUSTOMER ADVANCES FOR CONSTRUCTION	See Pages 4-9	(1,216)	0.969685	(1,179)
24	253	OTHER DEFERRED CREDITS	See Pages 4-9	(258,203)	0.966167	(249,467)
25	254	OTHER REGULATORY LIABILITIES	See Pages 4-9	(3,181,034)	0.937865	(2,983,381)
26	256	DEFERRED GAINS DISPOSITION UTILITY PLANT	See Pages 4-9	(31,599)	0.969685	(30,641)
27		DEFERRED CREDITS	See Pages 4-9	(3,472,052)	0.940271	(3,264,668)
28						
29		NONCURRENT, CURRENT AND ACCRUED LIABILITIES	See Pages 4-9	(8,839,230)	0.934630	(8,261,406)
30						
31		WORKING CAPITAL ALLOWANCE	See Pages 4-9	33,500	-74.466420	(2,494,610)
32						
33		COMMISSION ADJUSTMENTS				
34						
35	143	OTHER ACCOUNTS RECEIVABLE	See Pages 4-9	(5)	0.968984	(4)

FLORIDA PUBLIC SERVICE COMMISSION	EXPLANATION:	Provide a schedule showing the adjusted 13 month average working capital allowance for the test year and the prior year if the test year is projected. All adjustments are to be provided by account number. Use a balance sheet method and any other methodology the company proposes to use.	Type of Data Shown: X Projected Test Year Ended: 12/31/22 X Prior Year Ended: 12/31/21 _ Historical Test Year Ended: <u> / / </u>
COMPANY: FLORIDA POWER & LIGHT COMPANY AND SUBSIDIARIES (CONSOLIDATED)			Witness: Scott R. Bores, Tara B. DuBose, Liz Fuentes
DOCKET NO.: 20210015-EI			

Line No.	(1) ACCOUNT NO.	(2) COMPONENT	(3) PRIOR YEAR COMPANY TOTAL ⁽¹⁾	(4) TEST YEAR COMPANY TOTAL ⁽²⁾	(5) TEST YEAR JURISDICTIONAL FACTOR	(6) TEST YEAR JURISDICTIONAL AMOUNT (4) x (5)
1	145	NOTES RECEIVABLE FROM ASSOC COMPANIES	See Pages 4-9	(160,000)	0.969685	(155,150)
2	146	ACCOUNT RECEIVABLE FROM ASSOC COMPANIES	See Pages 4-9	(26,916)	0.969685	(26,100)
3	158.1	ALLOWANCE INVENTORY	See Pages 4-9	(6,300)	0.953303	(6,006)
4	165	PREPAYMENTS	See Pages 4-9	(43,720)	0.993729	(43,446)
5	171	INTEREST & DIVIDENDS RECEIVABLE	See Pages 4-9	(42)	0.969685	(41)
6	172	RENTS RECEIVABLE	See Pages 4-9	(28,709)	0.969685	(27,839)
7	174	MISCELLANEOUS CURRENT AND ACCRUED ASSETS	See Pages 4-9	(37,254)	0.969685	(36,125)
8	182.2	UNRECOVERED PLANT & REGULATORY COSTS	See Pages 4-9	(189,550)	0.953303	(180,698)
9	182.3	OTHER REGULATORY ASSETS	See Pages 4-9	(984,833)	0.757024	(745,542)
10	186	MISCELLANEOUS DEFERRED DEBITS	See Pages 4-9	(5,356)	0.985358	(5,278)
11	228.1	ACCUM PROVISION - PROPERTY INSURANCE	See Pages 4-9	125,207	-0.693572	(86,840)
12	228.3	ACCUM PROVISION - PENSION & DEFERRED BENEFITS	See Pages 4-9	11,174	0.968984	10,828
13	230	ASSET RETIREMENT OBLIGATION - LIABILITY	See Pages 4-9	2,670,607	0.968984	2,587,774
14	234	ACCOUNTS PAYABLE TO ASSOCIATED COMPANIES	See Pages 4-9	3	0.969685	3
15	242	MISC CURRENT AND ACCRUED LIABILITIES	See Pages 4-9	27,068	0.969655	26,247
16	253	OTHER DEFERRED CREDITS	See Pages 4-9	25,891	0.934605	24,198
17	254	OTHER REGULATORY LIABILITIES	See Pages 4-9	2,956,673	0.971827	2,873,374
18		COMMISSION ADJUSTMENTS	See Pages 4-9	4,333,938	0.971254	4,209,355
19						
20		COMPANY ADJUSTMENTS				
21						
22	182.3	OTHER REGULATORY ASSETS	See Pages 4-9	85,424	0.958992	81,920
23	186	MISCELLANEOUS DEFERRED DEBITS	See Pages 4-9	(646)	1.000000	(646)
24	228.4	ACCUM PROVISION - OPERATING RESERVES	See Pages 4-9	3,917	0.969685	3,799
25	232	ACCOUNTS PAYABLE	See Pages 4-9	94	0.969685	91
26		COMPANY ADJUSTMENTS	See Pages 4-9	88,788	0.959177	85,164
27						
28		TOTAL ADJUSTMENTS	See Pages 4-9	4,422,726	0.971012	4,294,519
29						
30		ADJUSTED WORKING CAPITAL ALLOWANCE	See Pages 4-9	4,456,226	0.403909	1,799,909
31						

32 Notes:

33 (1) THE REQUESTED DATA IS NOT AVAILABLE FOR CONSOLIDATED FPL IN THE PRIOR YEAR. THE AMOUNTS FOR EACH COMPANY PRE-CONSOLIDATION ARE LISTED ON PAGES 4 THROUGH 9 OF THIS MFR.

34 (2) IN ORDER TO MAINTAIN A BALANCED CAPITAL STRUCTURE REFLECTING FPL'S PROPOSED EQUITY RATIO ON A JURISDICTIONAL ADJUSTED BASIS, THE FORECASTED AMOUNTS FOR CERTAIN LINE ITEMS ARE SLIGHTLY

35 DIFFERENT BETWEEN THE "WITH" AND "WITHOUT" RSAM VERSIONS OF THIS MFR.

FLORIDA PUBLIC SERVICE COMMISSION COMPANY: FLORIDA POWER & LIGHT COMPANY AND SUBSIDIARIES (PRE-CONSOLIDATION FPL) DOCKET NO.: 20210015-EI	EXPLANATION: Provide a schedule showing the adjusted 13 month average working capital allowance for the test year and the prior year if the test year is projected. All adjustments are to be provided by account number. Use a balance sheet method and any other methodology the company proposes to use.	Type of Data Shown: X Projected Test Year Ended: 12/31/22 X Prior Year Ended: 12/31/21 _ Historical Test Year Ended: _/_/_ Witness: Scott R. Bores, Tara B. DuBose, Liz Fuentes
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	(1)	(2)	(3)	(4)	(5)	(6)
Line No.	ACCOUNT NO.	COMPONENT	PRIOR YEAR COMPANY TOTAL	TEST YEAR COMPANY TOTAL	TEST YEAR JURISDICTIONAL FACTOR	TEST YEAR JURISDICTIONAL AMOUNT (4) x (5)
1		CURRENT AND ACCRUED ASSETS				
2						
3	131	CASH	82,776	See Pages 1-3	See Pages 1-3	See Pages 1-3
4	134	OTHER SPECIAL DEPOSITS	2,080	See Pages 1-3	See Pages 1-3	See Pages 1-3
5	135	WORKING FUNDS	112	See Pages 1-3	See Pages 1-3	See Pages 1-3
6	142	CUSTOMER ACCOUNTS RECEIVABLE	721,210	See Pages 1-3	See Pages 1-3	See Pages 1-3
7	143	OTHER ACCOUNTS RECEIVABLE	157,869	See Pages 1-3	See Pages 1-3	See Pages 1-3
8	144	ACCUM PROV UNCOLLECTIBLE ACCOUNTS	(14,368)	See Pages 1-3	See Pages 1-3	See Pages 1-3
9	145	NOTES RECEIVABLE FROM ASSOC COMPANIES	160,000	See Pages 1-3	See Pages 1-3	See Pages 1-3
10	146	ACCOUNT RECEIVABLE FROM ASSOC COMPANIES	43,647	See Pages 1-3	See Pages 1-3	See Pages 1-3
11	151	FUEL STOCK	168,728	See Pages 1-3	See Pages 1-3	See Pages 1-3
12	154	PLANT MATERIALS AND OPERATING SUPPLIES	538,224	See Pages 1-3	See Pages 1-3	See Pages 1-3
13	163	STORES EXPENSE UNDISTRIBUTED	228	See Pages 1-3	See Pages 1-3	See Pages 1-3
14	165	PREPAYMENTS	101,297	See Pages 1-3	See Pages 1-3	See Pages 1-3
15	171	INTEREST & DIVIDENDS RECEIVABLE	42	See Pages 1-3	See Pages 1-3	See Pages 1-3
16	172	RENTS RECEIVABLE	27,130	See Pages 1-3	See Pages 1-3	See Pages 1-3
17	173	ACCRUED UTILITY REVENUES	287,885	See Pages 1-3	See Pages 1-3	See Pages 1-3
18	174	MISCELLANEOUS CURRENT AND ACCRUED ASSETS	27,786	See Pages 1-3	See Pages 1-3	See Pages 1-3
19		CURRENT AND ACCRUED ASSETS	2,304,647	See Pages 1-3	See Pages 1-3	See Pages 1-3
20						
21		DEFERRED DEBITS				
22						
23	182.2	UNRECOVERED PLANT & REGULATORY COSTS	177,476	See Pages 1-3	See Pages 1-3	See Pages 1-3
24	182.3	OTHER REGULATORY ASSETS	3,502,114	See Pages 1-3	See Pages 1-3	See Pages 1-3
25	183	PRELIM SURVEY & INVESTIGATION CHARGES	30,710	See Pages 1-3	See Pages 1-3	See Pages 1-3
26	184	CLEARING ACCOUNTS	16	See Pages 1-3	See Pages 1-3	See Pages 1-3
27	186	MISCELLANEOUS DEFERRED DEBITS	1,927,720	See Pages 1-3	See Pages 1-3	See Pages 1-3
28	187	DEFERRED LOSSES DISPOSITION UTIL PLANT	13	See Pages 1-3	See Pages 1-3	See Pages 1-3
29		DEFERRED DEBITS	5,638,050	See Pages 1-3	See Pages 1-3	See Pages 1-3
30						
31		CURRENT AND ACCRUED ASSETS AND DEFERRED DEBITS	7,942,697	See Pages 1-3	See Pages 1-3	See Pages 1-3
32						
33		OTHER NONCURRENT LIABILITIES				
34						
35	228.1	ACCUM PROVISION - PROPERTY INSURANCE	(117,351)	See Pages 1-3	See Pages 1-3	See Pages 1-3

FLORIDA PUBLIC SERVICE COMMISSION COMPANY: FLORIDA POWER & LIGHT COMPANY AND SUBSIDIARIES (PRE-CONSOLIDATION FPL) DOCKET NO.: 20210015-EI	EXPLANATION: Provide a schedule showing the adjusted 13 month average working capital allowance for the test year and the prior year if the test year is projected. All adjustments are to be provided by account number. Use a balance sheet method and any other methodology the company proposes to use.	Type of Data Shown: X Projected Test Year Ended: 12/31/22 X Prior Year Ended: 12/31/21 _ Historical Test Year Ended: __/__/__ Witness: Scott R. Bores, Tara B. DuBose, Liz Fuentes
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	(1)	(2)	(3)	(4)	(5)	(6)
Line No.	ACCOUNT NO.	COMPONENT	PRIOR YEAR COMPANY TOTAL	TEST YEAR COMPANY TOTAL	TEST YEAR JURISDICTIONAL FACTOR	TEST YEAR JURISDICTIONAL AMOUNT (4) x (5)
1	228.2	ACCUM PROVISION - INJURIES & DAMAGES	(20,146)	See Pages 1-3	See Pages 1-3	See Pages 1-3
2	228.3	ACCUM PROVISION - PENSION & DEFERRED BENEFITS	(175,110)	See Pages 1-3	See Pages 1-3	See Pages 1-3
3	228.4	ACCUM PROVISION - OPERATING RESERVES	(181,447)	See Pages 1-3	See Pages 1-3	See Pages 1-3
4	229	ACCUMULATED PROVISION FOR RATE REFUNDS	(630)	See Pages 1-3	See Pages 1-3	See Pages 1-3
5	230	ASSET RETIREMENT OBLIGATION - LIABILITY	(2,418,413)	See Pages 1-3	See Pages 1-3	See Pages 1-3
6		OTHER NONCURRENT LIABILITIES	(2,913,096)	See Pages 1-3	See Pages 1-3	See Pages 1-3
7						
8		CURRENT AND ACCRUED LIABILITIES				
9						
10	232	ACCOUNTS PAYABLE	(707,496)	See Pages 1-3	See Pages 1-3	See Pages 1-3
11	234	ACCOUNTS PAYABLE TO ASSOCIATED COMPANIES	(38,115)	See Pages 1-3	See Pages 1-3	See Pages 1-3
12	236	TAXES ACCRUED	(393,465)	See Pages 1-3	See Pages 1-3	See Pages 1-3
13	237	INTEREST ACCRUED	(156,010)	See Pages 1-3	See Pages 1-3	See Pages 1-3
14	241	TAX COLLECTIONS PAYABLE	(95,368)	See Pages 1-3	See Pages 1-3	See Pages 1-3
15	242	MISC CURRENT AND ACCRUED LIABILITIES	(607,113)	See Pages 1-3	See Pages 1-3	See Pages 1-3
16		CURRENT AND ACCRUED LIABILITIES	(1,997,566)	See Pages 1-3	See Pages 1-3	See Pages 1-3
17						
18		DEFERRED CREDITS				
19						
20	252	CUSTOMER ADVANCES FOR CONSTRUCTION	(1,192)	See Pages 1-3	See Pages 1-3	See Pages 1-3
21	253	OTHER DEFERRED CREDITS	(190,173)	See Pages 1-3	See Pages 1-3	See Pages 1-3
22	254	OTHER REGULATORY LIABILITIES	(3,355,768)	See Pages 1-3	See Pages 1-3	See Pages 1-3
23	256	DEFERRED GAINS DISPOSITION UTILITY PLANT	(32,101)	See Pages 1-3	See Pages 1-3	See Pages 1-3
24		DEFERRED CREDITS	(3,579,234)	See Pages 1-3	See Pages 1-3	See Pages 1-3
25						
26		NONCURRENT, CURRENT AND ACCRUED LIABILITIES	(8,489,895)	See Pages 1-3	See Pages 1-3	See Pages 1-3
27						
28		WORKING CAPITAL ALLOWANCE	(547,198)	See Pages 1-3	See Pages 1-3	See Pages 1-3
29						
30						
31		COMMISSION ADJUSTMENTS				
32						
33	145	NOTES RECEIVABLE FROM ASSOC COMPANIES	(160,000)	See Pages 1-3	See Pages 1-3	See Pages 1-3
34	146	ACCOUNT RECEIVABLE FROM ASSOC COMPANIES	(43,647)	See Pages 1-3	See Pages 1-3	See Pages 1-3
35						

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide a schedule showing the adjusted 13 month average working capital allowance for the test year and the prior year if the test year is projected. All adjustments are to be provided by account number. Use a balance sheet method and any other methodology the company proposes to use.

Type of Data Shown:
 X Projected Test Year Ended: 12/31/22
 X Prior Year Ended: 12/31/21
 _ Historical Test Year Ended: _/_/_

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

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

DOCKET NO.: 20210015-EI

	(1)	(2)	(3)	(4)	(5)	(6)
Line No.	ACCOUNT NO.	COMPONENT	PRIOR YEAR COMPANY TOTAL	TEST YEAR COMPANY TOTAL	TEST YEAR JURISDICTIONAL FACTOR	TEST YEAR JURISDICTIONAL AMOUNT (4) x (5)
1	165	PREPAYMENTS	(43,631)	See Pages 1-3	See Pages 1-3	See Pages 1-3
2	171	INTEREST & DIVIDENDS RECEIVABLE	(42)	See Pages 1-3	See Pages 1-3	See Pages 1-3
3	172	RENTS RECEIVABLE	(27,130)	See Pages 1-3	See Pages 1-3	See Pages 1-3
4	174	MISCELLANEOUS CURRENT AND ACCRUED ASSETS	(27,786)	See Pages 1-3	See Pages 1-3	See Pages 1-3
5	182.2	UNRECOVERED PLANT & REGULATORY COSTS	(177,476)	See Pages 1-3	See Pages 1-3	See Pages 1-3
6	182.3	OTHER REGULATORY ASSETS	(718,995)	See Pages 1-3	See Pages 1-3	See Pages 1-3
7	186	MISCELLANEOUS DEFERRED DEBITS	(2,885)	See Pages 1-3	See Pages 1-3	See Pages 1-3
8	228.1	ACCUM PROVISION - PROPERTY INSURANCE	117,351	See Pages 1-3	See Pages 1-3	See Pages 1-3
9	228.3	ACCUM PROVISION - PENSION & DEFERRED BENEFITS	225	See Pages 1-3	See Pages 1-3	See Pages 1-3
10	229	ACCUMULATED PROVISION FOR RATE REFUNDS	630	See Pages 1-3	See Pages 1-3	See Pages 1-3
11	230	ASSET RETIREMENT OBLIGATION - LIABILITY	2,418,413	See Pages 1-3	See Pages 1-3	See Pages 1-3
12	234	ACCOUNTS PAYABLE TO ASSOCIATED COMPANIES	3	See Pages 1-3	See Pages 1-3	See Pages 1-3
13	237	INTEREST ACCRUED	8	See Pages 1-3	See Pages 1-3	See Pages 1-3
14	242	MISC CURRENT AND ACCRUED LIABILITIES	25,369	See Pages 1-3	See Pages 1-3	See Pages 1-3
15	254	OTHER REGULATORY LIABILITIES	3,107,399	See Pages 1-3	See Pages 1-3	See Pages 1-3
16		COMMISSION ADJUSTMENTS	4,467,806	See Pages 1-3	See Pages 1-3	See Pages 1-3
17						
18		COMPANY ADJUSTMENTS				
19						
20	182.3	OTHER REGULATORY ASSETS	0	See Pages 1-3	See Pages 1-3	See Pages 1-3
21	186	MISCELLANEOUS DEFERRED DEBITS	0	See Pages 1-3	See Pages 1-3	See Pages 1-3
22	228.4	ACCUM PROVISION - OPERATING RESERVES	0	See Pages 1-3	See Pages 1-3	See Pages 1-3
23	232	ACCOUNTS PAYABLE	0	See Pages 1-3	See Pages 1-3	See Pages 1-3
24		COMPANY ADJUSTMENTS	0	See Pages 1-3	See Pages 1-3	See Pages 1-3
25						
26		TOTAL ADJUSTMENTS	4,467,806	See Pages 1-3	See Pages 1-3	See Pages 1-3
27						
28		ADJUSTED WORKING CAPITAL ALLOWANCE	3,920,608	See Pages 1-3	See Pages 1-3	See Pages 1-3
29						
30						
31						
32						
33						
34						
35						

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide a schedule showing the adjusted 13 month average working capital allowance for the test year and the prior year if the test year is projected. All adjustments are to be provided by account number. Use a balance sheet method and any other methodology the company proposes to use.

Type of Data Shown:
 X Projected Test Year Ended: 12/31/22
 X Prior Year Ended: 12/31/21
 _ Historical Test Year Ended: __/__/__

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

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

DOCKET NO.: 20210015-EI

Line No.	(1) ACCOUNT NO.	(2) COMPONENT	(3) PRIOR YEAR COMPANY TOTAL	(4) TEST YEAR COMPANY TOTAL	(5) TEST YEAR JURISDICTIONAL FACTOR	(6) TEST YEAR JURISDICTIONAL AMOUNT (4) x (5)
1		CURRENT AND ACCRUED ASSETS				
2						
3	131	CASH	55,798	See Pages 1-3	See Pages 1-3	See Pages 1-3
4	142	CUSTOMER ACCOUNTS RECEIVABLE	91,276	See Pages 1-3	See Pages 1-3	See Pages 1-3
5	143	OTHER ACCOUNTS RECEIVABLE	9,875	See Pages 1-3	See Pages 1-3	See Pages 1-3
6	144	ACCUM PROV UNCOLLECTIBLE ACCOUNTS	(7,140)	See Pages 1-3	See Pages 1-3	See Pages 1-3
7	146	ACCOUNT RECEIVABLE FROM ASSOC COMPANIES	14,642	See Pages 1-3	See Pages 1-3	See Pages 1-3
8	151	FUEL STOCK	33,706	See Pages 1-3	See Pages 1-3	See Pages 1-3
9	154	PLANT MATERIALS AND OPERATING SUPPLIES	81,269	See Pages 1-3	See Pages 1-3	See Pages 1-3
10	158.1	ALLOWANCE INVENTORY	6,300	See Pages 1-3	See Pages 1-3	See Pages 1-3
11	163	STORES EXPENSE UNDISTRIBUTED	645	See Pages 1-3	See Pages 1-3	See Pages 1-3
12	165	PREPAYMENTS	8,417	See Pages 1-3	See Pages 1-3	See Pages 1-3
13	171	INTEREST & DIVIDENDS RECEIVABLE	0	See Pages 1-3	See Pages 1-3	See Pages 1-3
14	172	RENTS RECEIVABLE	889	See Pages 1-3	See Pages 1-3	See Pages 1-3
15	173	ACCRUED UTILITY REVENUES	65,891	See Pages 1-3	See Pages 1-3	See Pages 1-3
16	174	MISCELLANEOUS CURRENT AND ACCRUED ASSETS	8,737	See Pages 1-3	See Pages 1-3	See Pages 1-3
17	175 & 176	DERIVATIVE ASSETS - NOT HEDGED	36	See Pages 1-3	See Pages 1-3	See Pages 1-3
18		CURRENT AND ACCRUED ASSETS	370,342	See Pages 1-3	See Pages 1-3	See Pages 1-3
19						
20		DEFERRED DEBITS				
21						
22	182.2	UNRECOVERED PLANT & REGULATORY COSTS	46,025	See Pages 1-3	See Pages 1-3	See Pages 1-3
23	182.3	OTHER REGULATORY ASSETS	608,833	See Pages 1-3	See Pages 1-3	See Pages 1-3
24	183	PRELIM SURVEY & INVESTIGATION CHARGES	763	See Pages 1-3	See Pages 1-3	See Pages 1-3
25	186	MISCELLANEOUS DEFERRED DEBITS	72,920	See Pages 1-3	See Pages 1-3	See Pages 1-3
26		DEFERRED DEBITS	728,541	See Pages 1-3	See Pages 1-3	See Pages 1-3
27						
28		CURRENT AND ACCRUED ASSETS AND DEFERRED DEBITS	1,098,883	See Pages 1-3	See Pages 1-3	See Pages 1-3
29						
30		OTHER NONCURRENT LIABILITIES				
31						
32	228.1	ACCUM PROVISION - PROPERTY INSURANCE	(3,772)	See Pages 1-3	See Pages 1-3	See Pages 1-3
33	228.2	ACCUM PROVISION - INJURIES & DAMAGES	(3,610)	See Pages 1-3	See Pages 1-3	See Pages 1-3
34	228.3	ACCUM PROVISION - PENSION & DEFERRED BENEFITS	(14,426)	See Pages 1-3	See Pages 1-3	See Pages 1-3
35	230	ASSET RETIREMENT OBLIGATION - LIABILITY	(142,382)	See Pages 1-3	See Pages 1-3	See Pages 1-3

FLORIDA PUBLIC SERVICE COMMISSION COMPANY: FLORIDA POWER & LIGHT COMPANY AND SUBSIDIARIES (PRE-CONSOLIDATION GULF) DOCKET NO.: 20210015-EI	EXPLANATION: Provide a schedule showing the adjusted 13 month average working capital allowance for the test year and the prior year if the test year is projected. All adjustments are to be provided by account number. Use a balance sheet method and any other methodology the company proposes to use.	Type of Data Shown: X Projected Test Year Ended: 12/31/22 X Prior Year Ended: 12/31/21 _ Historical Test Year Ended: _/~/_ Witness: Scott R. Bores, Tara B. DuBose, Liz Fuentes
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Line No.	ACCOUNT NO.	COMPONENT	(3) PRIOR YEAR COMPANY TOTAL	(4) TEST YEAR COMPANY TOTAL	(5) TEST YEAR JURISDICTIONAL FACTOR	(6) TEST YEAR JURISDICTIONAL AMOUNT (4) x (5)
1		OTHER NONCURRENT LIABILITIES	(164,190)	See Pages 1-3	See Pages 1-3	See Pages 1-3
2						
3		CURRENT AND ACCRUED LIABILITIES				
4						
5	232	ACCOUNTS PAYABLE	(63,478)	See Pages 1-3	See Pages 1-3	See Pages 1-3
6	234	ACCOUNTS PAYABLE TO ASSOCIATED COMPANIES	(21,834)	See Pages 1-3	See Pages 1-3	See Pages 1-3
7	236	TAXES ACCRUED	(4,830)	See Pages 1-3	See Pages 1-3	See Pages 1-3
8	237	INTEREST ACCRUED	(10,966)	See Pages 1-3	See Pages 1-3	See Pages 1-3
9	241	TAX COLLECTIONS PAYABLE	(5,819)	See Pages 1-3	See Pages 1-3	See Pages 1-3
10	242	MISC CURRENT AND ACCRUED LIABILITIES	(93,918)	See Pages 1-3	See Pages 1-3	See Pages 1-3
11	244	DERIVATIVE LIABILITY - NOT HEDGED	0	See Pages 1-3	See Pages 1-3	See Pages 1-3
12		CURRENT AND ACCRUED LIABILITIES	(200,845)	See Pages 1-3	See Pages 1-3	See Pages 1-3
13						
14		DEFERRED CREDITS				
15						
16	253	OTHER DEFERRED CREDITS	(75,325)	See Pages 1-3	See Pages 1-3	See Pages 1-3
17	254	OTHER REGULATORY LIABILITIES	(8,886)	See Pages 1-3	See Pages 1-3	See Pages 1-3
18	256	DEFERRED GAINS DISPOSITION UTILITY PLANT	(94)	See Pages 1-3	See Pages 1-3	See Pages 1-3
19		DEFERRED CREDITS	(84,304)	See Pages 1-3	See Pages 1-3	See Pages 1-3
20						
21		NONCURRENT, CURRENT AND ACCRUED LIABILITIES	(449,340)	See Pages 1-3	See Pages 1-3	See Pages 1-3
22						
23		WORKING CAPITAL ALLOWANCE	649,544	See Pages 1-3	See Pages 1-3	See Pages 1-3
24						
25						
26		COMMISSION ADJUSTMENTS				
27						
28	143	OTHER ACCOUNTS RECEIVABLE	(5)	See Pages 1-3	See Pages 1-3	See Pages 1-3
29	146	ACCOUNT RECEIVABLE FROM ASSOC COMPANIES	(14,642)	See Pages 1-3	See Pages 1-3	See Pages 1-3
30	158.1	ALLOWANCE INVENTORY	(6,300)	See Pages 1-3	See Pages 1-3	See Pages 1-3
31	165	PREPAYMENTS	(1,956)	See Pages 1-3	See Pages 1-3	See Pages 1-3
32	171	INTEREST & DIVIDENDS RECEIVABLE	(0)	See Pages 1-3	See Pages 1-3	See Pages 1-3
33	172	RENTS RECEIVABLE	(889)	See Pages 1-3	See Pages 1-3	See Pages 1-3
34	174	MISCELLANEOUS CURRENT AND ACCRUED ASSETS	(8,737)	See Pages 1-3	See Pages 1-3	See Pages 1-3
35	175 & 176	DERIVATIVE ASSETS - NOT HEDGED	(36)	See Pages 1-3	See Pages 1-3	See Pages 1-3

FLORIDA PUBLIC SERVICE COMMISSION COMPANY: FLORIDA POWER & LIGHT COMPANY AND SUBSIDIARIES (PRE-CONSOLIDATION GULF) DOCKET NO.: 20210015-EI	EXPLANATION: Provide a schedule showing the adjusted 13 month average working capital allowance for the test year and the prior year if the test year is projected. All adjustments are to be provided by account number. Use a balance sheet method and any other methodology the company proposes to use.	Type of Data Shown: X Projected Test Year Ended: 12/31/22 X Prior Year Ended: 12/31/21 _ Historical Test Year Ended: __/__/__ Witness: Scott R. Bores, Tara B. DuBose, Liz Fuentes
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	(1)	(2)	(3)	(4)	(5)	(6)
Line No.	ACCOUNT NO.	COMPONENT	PRIOR YEAR COMPANY TOTAL	TEST YEAR COMPANY TOTAL	TEST YEAR JURISDICTIONAL FACTOR	TEST YEAR JURISDICTIONAL AMOUNT (4) x (5)
1	182.2	UNRECOVERED PLANT & REGULATORY COSTS	(16,364)	See Pages 1-3	See Pages 1-3	See Pages 1-3
2	182.3	OTHER REGULATORY ASSETS	(519,722)	See Pages 1-3	See Pages 1-3	See Pages 1-3
3	186	MISCELLANEOUS DEFERRED DEBITS	(2,587)	See Pages 1-3	See Pages 1-3	See Pages 1-3
4	228.1	ACCUM PROVISION - PROPERTY INSURANCE	50,638	See Pages 1-3	See Pages 1-3	See Pages 1-3
5	228.3	ACCUM PROVISION - PENSION & DEFERRED BENEFITS	10,375	See Pages 1-3	See Pages 1-3	See Pages 1-3
6	230	ASSET RETIREMENT OBLIGATION - LIABILITY	142,382	See Pages 1-3	See Pages 1-3	See Pages 1-3
7	242	MISC CURRENT AND ACCRUED LIABILITIES	1,191	See Pages 1-3	See Pages 1-3	See Pages 1-3
8	253	OTHER DEFERRED CREDITS	26,159	See Pages 1-3	See Pages 1-3	See Pages 1-3
9	254	OTHER REGULATORY LIABILITIES	(15,282)	See Pages 1-3	See Pages 1-3	See Pages 1-3
10		COMMISSION ADJUSTMENTS	(355,773)	See Pages 1-3	See Pages 1-3	See Pages 1-3
11						
12		COMPANY ADJUSTMENTS				
13						
14	182.3	OTHER REGULATORY ASSETS	0	See Pages 1-3	See Pages 1-3	See Pages 1-3
15	186	MISCELLANEOUS DEFERRED DEBITS	0	See Pages 1-3	See Pages 1-3	See Pages 1-3
16	232	ACCOUNTS PAYABLE	0	See Pages 1-3	See Pages 1-3	See Pages 1-3
17		COMPANY ADJUSTMENTS	0	See Pages 1-3	See Pages 1-3	See Pages 1-3
18						
19		TOTAL ADJUSTMENTS	(355,773)	See Pages 1-3	See Pages 1-3	See Pages 1-3
20						
21		ADJUSTED WORKING CAPITAL ALLOWANCE	293,771	See Pages 1-3	See Pages 1-3	See Pages 1-3
22						
23						
24						
25						
26						
27						
28						
29						
30						
31						
32						
33						
34						
35						

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

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

Type of Data Shown:
 Projected Test Year Ended 12/31/2022
 Prior Year Ended / /
 Historical Test Year Ended / /
 Proj. Subsequent Yr Ended / /

DOCKET NO.: 20210015-EI

Witness: Thomas Broad

Line No.	(1) Plant	(2) Fuel Type	(3) Units	(4) Month-Year	(5) Beginning Balance			(8) Receipts			(11) Fuel Issued to Generation			(14) Fuel Issued (Other)			(17) Inventory Adjustments			(20) Ending Balance			(23) 13 Month Average		
					(6) Units	(6) (\$000)	(7) \$ / Unit	(9) Units	(9) (\$000)	(10) \$ / Unit	(12) Units	(12) (\$000)	(13) \$ / Unit	(15) Units	(15) (\$000)	(16) \$ / Unit	(18) Units	(18) (\$000)	(19) \$ / Unit	(21) Units	(21) (\$000)	(22) \$ / Unit	(24) Units	(24) (\$000)	(25) \$ / Unit
					(See Note 1)																				
1	Okeechobee (OCEC)	Distillate Oil	BBL	Jan-22	137,874	12,523	90.83	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	137,874	12,523	90.83	137,874	12,523	90.83
2				Feb-22	137,874	12,523	90.83	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	137,874	12,523	90.83	137,874	12,523	90.83
3				Mar-22	137,874	12,523	90.83	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	137,874	12,523	90.83	137,874	12,523	90.83
4				Apr-22	137,874	12,523	90.83	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	137,874	12,523	90.83	137,874	12,523	90.83
5				May-22	137,874	12,523	90.83	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	137,874	12,523	90.83	137,874	12,523	90.83
6				Jun-22	137,874	12,523	90.83	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	137,874	12,523	90.83	137,874	12,523	90.83
7				Jul-22	137,874	12,523	90.83	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	137,874	12,523	90.83	137,874	12,523	90.83
8				Aug-22	137,874	12,523	90.83	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	137,874	12,523	90.83	137,874	12,523	90.83
9				Sep-22	137,874	12,523	90.83	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	137,874	12,523	90.83	137,874	12,523	90.83
10				Oct-22	137,874	12,523	90.83	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	137,874	12,523	90.83	137,874	12,523	90.83
11				Nov-22	137,874	12,523	90.83	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	137,874	12,523	90.83	137,874	12,523	90.83
12				Dec-22	137,874	12,523	90.83	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	137,874	12,523	90.83	137,874	12,523	90.83
13																									
14	Crist (PCR)	Distillate Oil	BBL	Jan-22	0	0	0.00	135,000	8,266	61.23	0	0	0.00	0	0	0.00	0	0	0.00	135,000	8,266	61.23	10,385	636	61.23
15				Feb-22	135,000	8,266	61.23	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	135,000	8,266	61.23	20,789	1,272	61.23
16				Mar-22	135,000	8,266	61.23	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	135,000	8,266	61.23	31,154	1,908	61.23
17				Apr-22	135,000	8,266	61.23	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	135,000	8,266	61.23	41,538	2,543	61.23
18				May-22	135,000	8,266	61.23	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	135,000	8,266	61.23	51,923	3,179	61.23
19				Jun-22	135,000	8,266	61.23	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	135,000	8,266	61.23	62,308	3,815	61.23
20				Jul-22	135,000	8,266	61.23	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	135,000	8,266	61.23	72,692	4,451	61.23
21				Aug-22	135,000	8,266	61.23	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	135,000	8,266	61.23	83,077	5,087	61.23
22				Sep-22	135,000	8,266	61.23	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	135,000	8,266	61.23	93,462	5,723	61.23
23				Oct-22	135,000	8,266	61.23	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	135,000	8,266	61.23	103,846	6,359	61.23
24				Nov-22	135,000	8,266	61.23	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	135,000	8,266	61.23	114,231	6,994	61.23
25				Dec-22	135,000	8,266	61.23	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	135,000	8,266	61.23	124,615	7,630	61.23
26																									
27	Smith (PSM)	Distillate Oil	BBL	Jan-22	6,683	603	90.21	926	58	62.63	926	80	86.85	0	0	0.00	0	0	0.00	6,683	580	86.85	6,702	609	90.82
28				Feb-22	6,683	580	86.85	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	6,683	580	86.85	6,699	606	90.43
29				Mar-22	6,683	580	86.85	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	6,683	580	86.85	6,696	603	90.05
30				Apr-22	6,683	580	86.85	658	41	62.98	658	56	84.71	0	0	0.00	0	0	0.00	6,683	566	84.71	6,693	599	89.49
31				May-22	6,683	566	84.71	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	6,683	566	84.71	6,690	595	88.94
32				Jun-22	6,683	566	84.71	658	42	83.26	658	54	82.79	0	0	0.00	0	0	0.00	6,683	553	82.79	6,686	590	88.24
33				Jul-22	6,683	553	82.79	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	6,683	553	82.79	6,683	585	87.54
34				Aug-22	6,683	553	82.79	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	6,683	553	82.79	6,683	581	86.92
35				Sep-22	6,683	553	82.79	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	6,683	553	82.79	6,683	577	86.30
36				Oct-22	6,683	553	82.79	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	6,683	553	82.79	6,683	573	85.73
37				Nov-22	6,683	553	82.79	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	6,683	553	82.79	6,683	569	85.16
38				Dec-22	6,683	553	82.79	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	6,683	553	82.79	6,683	565	84.59
39																									
40	Central Alabama (CA)	Distillate Oil	BBL	Jan-22	9,530	784	82.28	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	9,530	784	82.28	9,530	784	82.28
41				Feb-22	9,530	784	82.28	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	9,530	784	82.28	9,530	784	82.28
42				Mar-22	9,530	784	82.28	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	9,530	784	82.28	9,530	784	82.28
43				Apr-22	9,530	784	82.28	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	9,530	784	82.28	9,530	784	82.28
44				May-22	9,530	784	82.28	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	9,530	784	82.28	9,530	784	82.28
45				Jun-22	9,530	784	82.28	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	9,530	784	82.28	9,530	784	82.28
46				Jul-22	9,530	784	82.28	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	9,530	784	82.28	9,530	784	82.28
47				Aug-22	9,530	784	82.28	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	9,530	784	82.28	9,530	784	82.28
48				Sep-22	9,530	784	82.28	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	9,530	784	82.28	9,530	784	82.28
49				Oct-22	9,530	784	82.28	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	9,530	784	82.28	9,530	784	82.28
50				Nov-22	9,530	784	82.28	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	9,530	784	82.28	9,530	784	82.28
51				Dec-22	9,530	784	82.28	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	9,530	784	82.28	9,530	784	82.28

Note 1 - Applicable only to system fuel inventory balances.

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

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

Type of Data Shown:
 Projected Test Year Ended 12/31/2022
 Prior Year Ended / /
 Historical Test Year Ended / /
 Proj. Subsequent Yr Ended / /

DOCKET NO.: 20210015-EI

Witness: Thomas Broad

Line No.	(1) Plant	(2) Fuel Type	(3) Units	(4) Month-Year	(6) Beginning Balance			(9) Receipts			(12) Fuel Issued to Generation			(15) Fuel Issued (Other)			(17) Inventory Adjustments			(21) Ending Balance			(24) 13 Month Average		
					(5) Units	(5) (\$000)	(5) \$ / Unit	(8) Units	(8) (\$000)	(8) \$ / Unit	(11) Units	(11) (\$000)	(11) \$ / Unit	(14) Units	(14) (\$000)	(14) \$ / Unit	(17) Units	(17) (\$000)	(17) \$ / Unit	(20) Units	(20) (\$000)	(20) \$ / Unit	(23) Units	(23) (\$000)	(23) \$ / Unit
1	System	Distillate Oil	BBL	Jan-22	1,420,119	127,366	89.69	135,926	8,324	61.24	926	80	86.85				1,555,119	135,610	87.20	1,417,753	127,355	89.83			
2				Feb-22	1,555,119	135,610	87.20	0	0	0.00	2,170	187	85.97				1,552,949	135,423	87.20	1,429,306	128,036	89.58			
3				Mar-22	1,552,949	135,423	87.20	0	0	0.00	0	0	0.00				1,552,949	135,423	87.20	1,440,859	128,718	89.33			
4				Apr-22	1,549,481	135,111	87.20	658	41	62.98	4,125	354	85.77				1,549,481	135,111	87.20	1,452,145	129,375	89.09			
5				May-22	1,549,481	135,111	87.20	0	0	0.00	4,490	386	85.97				1,544,991	134,725	87.20	1,463,086	130,002	88.85			
6				Jun-22	1,544,991	134,725	87.20	658	42	63.26	32,311	2,435	75.35				1,513,338	132,332	87.44	1,471,897	130,467	88.64			
7				Jul-22	1,513,338	132,332	87.44	45,049	2,871	63.73	27,085	1,994	73.61				1,531,302	133,209	86.99	1,482,191	131,006	88.39			
8				Aug-22	1,531,302	133,209	86.99	37,886	2,430	64.15	23,585	1,719	72.90				1,545,804	133,920	86.65	1,493,783	131,618	88.11			
9				Sep-22	1,545,804	133,920	86.65	33,535	2,172	64.58	25,012	1,794	71.75				1,554,227	134,297	86.41	1,508,258	132,276	87.82			
10				Oct-22	1,554,227	134,297	86.41	0	0	0.00	5,561	420	75.59				1,548,666	133,877	86.45	1,516,076	132,771	87.58			
11				Nov-22	1,548,666	133,877	86.45	0	0	0.00	0	0	0.00				1,548,666	133,877	86.45	1,525,964	133,272	87.34			
12				Dec-22	1,548,666	133,877	86.45	0	0	0.00	0	0	0.00				1,548,666	133,877	86.45	1,535,852	133,773	87.10			
13				Jan-22	0	0	0.00	0	0	0.00	0	0	0.00				0	0	0.00	166,154	213	1.28			
14	Crist (PCR)	Distillate Oil (Lighter Oil)	Gallons	Feb-22	0	0	0.00	0	0	0.00	0	0	0.00				0	0	0.00	152,308	195	1.28			
15				Mar-22	0	0	0.00	0	0	0.00	0	0	0.00				0	0	0.00	138,462	177	1.28			
16				Apr-22	0	0	0.00	0	0	0.00	0	0	0.00				0	0	0.00	124,615	160	1.28			
17				May-22	0	0	0.00	0	0	0.00	0	0	0.00				0	0	0.00	110,769	142	1.28			
18				Jun-22	0	0	0.00	0	0	0.00	0	0	0.00				0	0	0.00	96,923	124	1.28			
19				Jul-22	0	0	0.00	0	0	0.00	0	0	0.00				0	0	0.00	83,077	106	1.28			
20				Aug-22	0	0	0.00	0	0	0.00	0	0	0.00				0	0	0.00	69,231	89	1.28			
21				Sep-22	0	0	0.00	0	0	0.00	0	0	0.00				0	0	0.00	55,385	71	1.28			
22				Oct-22	0	0	0.00	0	0	0.00	0	0	0.00				0	0	0.00	41,538	53	1.28			
23				Nov-22	0	0	0.00	0	0	0.00	0	0	0.00				0	0	0.00	27,692	35	1.28			
24				Dec-22	0	0	0.00	0	0	0.00	0	0	0.00				0	0	0.00	13,846	18	1.28			
25				Jan-22	29,683	53	1.78	0	0	0.00	0	0	0.00				29,683	53	1.78	34,650	62	1.79			
26				Feb-22	29,683	53	1.78	0	0	0.00	0	0	0.00				29,683	53	1.78	33,912	61	1.79			
27	Scherer (SH3)	Distillate Oil (Lighter Oil)	Gallons	Mar-22	29,683	53	1.78	0	0	0.00	0	0	0.00				29,683	53	1.78	33,219	59	1.79			
28				Apr-22	29,683	53	1.78	0	0	0.00	0	0	0.00				29,683	53	1.78	32,573	58	1.79			
29				May-22	29,683	53	1.78	0	0	0.00	0	0	0.00				29,683	53	1.78	31,953	57	1.79			
30				Jun-22	29,683	53	1.78	0	0	0.00	0	0	0.00				29,683	53	1.78	31,378	56	1.78			
31				Jul-22	29,683	53	1.78	0	0	0.00	0	0	0.00				29,683	53	1.78	30,850	55	1.78			
32				Aug-22	29,683	53	1.78	0	0	0.00	0	0	0.00				29,683	53	1.78	30,368	54	1.78			
33				Sep-22	29,683	53	1.78	0	0	0.00	0	0	0.00				29,683	53	1.78	30,113	54	1.78			
34				Oct-22	29,683	53	1.78	0	0	0.00	0	0	0.00				29,683	53	1.78	29,885	53	1.78			
35				Nov-22	29,683	53	1.78	0	0	0.00	0	0	0.00				29,683	53	1.78	29,683	53	1.78			
36				Dec-22	29,683	53	1.78	0	0	0.00	0	0	0.00				29,683	53	1.78	29,683	53	1.78			
37				Jan-22	100,956	154	1.52	0	0	0.00	0	0	0.00				100,956	154	1.52	100,956	152	1.51			
38	Daniel (DAN)	Distillate Oil (Lighter Oil)	Gallons	Feb-22	100,956	154	1.52	0	0	0.00	0	0	0.00				100,956	154	1.52	100,956	153	1.51			
39				Mar-22	100,956	154	1.52	0	0	0.00	0	0	0.00				100,956	154	1.52	100,956	153	1.52			
40				Apr-22	100,956	154	1.52	0	0	0.00	0	0	0.00				100,956	154	1.52	100,956	153	1.52			
41				May-22	100,956	154	1.52	0	0	0.00	0	0	0.00				100,956	154	1.52	100,956	153	1.52			
42				Jun-22	100,956	154	1.52	0	0	0.00	0	0	0.00				100,956	154	1.52	100,956	153	1.52			
43				Jul-22	100,956	154	1.52	0	0	0.00	0	0	0.00				100,956	154	1.52	100,956	154	1.52			
44				Aug-22	100,956	154	1.52	0	0	0.00	0	0	0.00				100,956	154	1.52	100,956	154	1.52			
45				Sep-22	100,956	154	1.52	0	0	0.00	0	0	0.00				100,956	154	1.52	100,956	154	1.52			
46				Oct-22	100,956	154	1.52	0	0	0.00	0	0	0.00				100,956	154	1.52	100,956	154	1.52			
47				Nov-22	100,956	154	1.52	0	0	0.00	0	0	0.00				100,956	154	1.52	100,956	154	1.52			
48				Dec-22	100,956	154	1.52	0	0	0.00	0	0	0.00				100,956	154	1.52	100,956	154	1.52			

Note 1 - Applicable only to system fuel inventory balances.

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

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

Type of Data Shown:
 X Projected Test Year Ended 12/31/2022
 Prior Year Ended / /
 Historical Test Year Ended / /
 Proj. Subsequent Yr Ended / /

DOCKET NO.: 20210015-EI

Witness: Thomas Broad

Line No.	Plant	Fuel Type	Units	Month-Year	(6) Beginning Balance			(9) Receipts			(12) Fuel Issued to Generation			(15) Fuel Issued (Other)			(18) Inventory Adjustments			(21) Ending Balance			(24) 13 Month Average					
					Units	(\$000)	\$ / Unit	Units	(\$000)	\$ / Unit	Units	(\$000)	\$ / Unit	Units	(\$000)	\$ / Unit	Units	(\$000)	\$ / Unit	Units	(\$000)	\$ / Unit	Units	(\$000)	\$ / Unit	Units	(\$000)	\$ / Unit
1	System	Distillate Oil (Lighter Oil)	Gallons	Jan-22	130,639	207	1.58	0	0	0.00	0	0	0.00	0	0	0.00	130,639	207	1.58	301,760	427	1.41						
2				Feb-22	130,639	207	1.58	0	0	0.00	0	0	0.00	130,639	207	1.58	287,176	408	1.42									
3				Mar-22	130,639	207	1.58	0	0	0.00	0	0	0.00	130,639	207	1.58	272,637	390	1.43									
4				Apr-22	130,639	207	1.58	0	0	0.00	0	0	0.00	130,639	207	1.58	256,144	371	1.44									
5				May-22	130,639	207	1.58	0	0	0.00	0	0	0.00	130,639	207	1.58	243,678	352	1.45									
6				Jun-22	130,639	207	1.58	0	0	0.00	0	0	0.00	130,639	207	1.58	229,257	334	1.45									
7				Jul-22	130,639	207	1.58	0	0	0.00	0	0	0.00	130,639	207	1.58	214,883	315	1.47									
8				Aug-22	130,639	207	1.58	0	0	0.00	0	0	0.00	130,639	207	1.58	200,554	296	1.48									
9				Sep-22	130,639	207	1.58	0	0	0.00	0	0	0.00	130,639	207	1.58	186,454	278	1.49									
10				Oct-22	130,639	207	1.58	0	0	0.00	0	0	0.00	130,639	207	1.58	172,380	260	1.51									
11				Nov-22	130,639	207	1.58	0	0	0.00	0	0	0.00	130,639	207	1.58	158,331	242	1.53									
12				Dec-22	130,639	207	1.58	0	0	0.00	0	0	0.00	130,639	207	1.58	144,485	224	1.55									
14	Scherer (SH3)	Coal	MMBtu	Jan-22	5,524,113	15,076	2.73	300,000	781	2.60	748,016	2,037	2.72	5,076,097	13,820	2.72	5,209,429	14,168	2.72									
15				Feb-22	5,076,097	13,820	2.72	300,000	784	2.61	667,820	1,814	2.72	4,708,277	12,790	2.72	5,233,053	14,236	2.72									
16				Mar-22	4,708,277	12,790	2.72	300,000	782	2.61	288,443	727	2.71	4,739,834	12,844	2.71	5,226,447	14,219	2.72									
17				Apr-22	4,739,834	12,844	2.71	325,000	844	2.60	139,362	377	2.70	4,925,472	13,312	2.70	5,213,008	14,178	2.72									
18				May-22	4,925,472	13,312	2.70	320,738	831	2.59	752,056	2,028	2.70	4,494,154	12,116	2.70	5,156,800	14,019	2.72									
19				Jun-22	4,494,154	12,116	2.70	325,000	848	2.61	712,105	1,916	2.69	4,107,049	11,048	2.69	5,063,974	13,758	2.72									
20				Jul-22	4,107,049	11,048	2.69	325,000	857	2.64	712,865	1,915	2.69	3,719,184	9,990	2.69	4,933,958	13,396	2.72									
21				Aug-22	3,719,184	9,990	2.69	325,000	860	2.65	713,753	1,915	2.68	3,330,431	8,936	2.68	4,766,847	12,932	2.71									
22				Sep-22	3,330,431	8,936	2.68	325,000	858	2.64	690,325	1,850	2.68	2,965,106	7,945	2.68	4,600,899	12,470	2.71									
23				Oct-22	2,965,106	7,945	2.68	325,000	858	2.64	707,005	1,892	2.68	2,583,101	6,911	2.68	4,391,082	11,888	2.71									
24				Nov-22	2,583,101	6,911	2.68	325,000	862	2.65	665,406	1,779	2.67	2,242,695	5,994	2.67	4,144,428	11,206	2.70									
25				Dec-22	2,242,695	5,994	2.67	325,000	865	2.66	684,993	1,830	2.67	1,882,702	5,029	2.67	3,869,094	10,447	2.70									
27	Daniel (DAN)	Coal	Tons	Jan-22	275,766	13,232	47.98	0	0	0.00	0	0	0.00	275,766	13,232	47.98	261,827	12,715	48.56									
28				Feb-22	275,766	13,232	47.98	0	0	0.00	0	0	0.00	275,766	13,232	47.98	263,409	12,770	48.48									
29				Mar-22	275,766	13,232	47.98	0	0	0.00	0	0	0.00	275,766	13,232	47.98	263,540	12,759	48.42									
30				Apr-22	275,766	13,232	47.98	0	0	0.00	0	0	0.00	275,766	13,232	47.98	263,815	12,760	48.37									
31				May-22	275,766	13,232	47.98	0	0	0.00	0	0	0.00	275,766	13,232	47.98	262,003	12,665	48.34									
32				Jun-22	275,766	13,232	47.98	-9,117	-437	47.98	0	0	0.00	266,649	12,795	47.98	259,215	12,527	48.33									
33				Jul-22	266,649	12,795	47.98	-9,279	-445	47.98	0	0	0.00	257,370	12,350	47.98	257,123	12,405	48.24									
34				Aug-22	257,370	12,350	47.98	-9,327	-448	47.98	0	0	0.00	248,043	11,902	47.98	256,728	12,354	48.12									
35				Sep-22	248,043	11,902	47.98	-9,312	-447	47.98	0	0	0.00	238,731	11,455	47.98	258,865	12,439	48.05									
36				Oct-22	238,731	11,455	47.98	-9,335	-448	47.98	0	0	0.00	229,396	11,007	47.98	261,743	12,568	48.01									
37				Nov-22	229,396	11,007	47.98	-9,348	-449	47.98	0	0	0.00	220,048	10,559	47.98	260,186	12,487	47.99									
38				Dec-22	220,048	10,559	47.98	-9,380	-450	47.98	0	0	0.00	210,668	10,109	47.98	255,808	12,275	47.98									
39																												
40	Scherer (SH4)	Coal	MMBtu	Jan-22	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	3,729,197	9,442	2.53						
41				Feb-22	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	3,286,432	8,319	2.53						
42				Mar-22	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	2,843,805	7,198	2.53						
43				Apr-22	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	2,416,883	6,116	2.53						
44				May-22	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	1,998,944	5,060	2.53						
45				Jun-22	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	1,596,980	4,046	2.53						
46				Jul-22	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	1,206,764	3,062	2.54						
47				Aug-22	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	851,879	2,164	2.54						
48				Sep-22	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	537,505	1,367	2.54						
49				Oct-22	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	276,013	702	2.54						
50				Nov-22	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	93,542	238	2.55						
51				Dec-22	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00						

Note 1 - Applicable only to system fuel inventory balances.

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

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

Type of Data Shown:
 X Projected Test Year Ended 12/31/2022
 Prior Year Ended / /
 Historical Test Year Ended / /
 Proj. Subsequent Yr Ended / /

DOCKET NO.: 20210015-EI

Witness: Thomas Broad

Line No.	Plant	Fuel Type	Units	Month-Year	(6) Beginning Balance			(9) Receipts			(12) Fuel Issued to Generation			(15) Fuel Issued (Other)			(18) Inventory Adjustments			(21) Ending Balance			(24) 13 Month Average					
					Units	(\$000)	\$ / Unit	Units	(\$000)	\$ / Unit	Units	(\$000)	\$ / Unit	Units	(\$000)	\$ / Unit	Units	(\$000)	\$ / Unit	Units	(\$000)	\$ / Unit	Units	(\$000)	\$ / Unit	Units	(\$000)	\$ / Unit
1	Manatee (PMT)	Residual Oil	BBL	Jan-22	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	330,071	24,092	72.99			
2				Feb-22	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	300,604	21,941	72.99			
3				Mar-22	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	271,269	19,802	72.99			
4				Apr-22	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	241,975	17,662	72.99			
5				May-22	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	212,661	15,522	72.99			
6				Jun-22	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	183,346	13,383	72.99			
7				Jul-22	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	154,841	11,302	72.99			
8				Aug-22	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	127,075	9,275	72.99			
9				Sep-22	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	100,791	7,357	72.99			
10				Oct-22	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	75,476	5,509	72.99			
11				Nov-22	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	50,317	3,673	72.99			
12				Dec-22	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	25,159	1,836	72.99			
13	FPL	Natural Gas	MMBtu	Jan-22	3,200,000	6,609	2.07	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	3,200,000	6,609	2.07			
14				Feb-22	3,200,000	6,609	2.07	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	3,200,000	6,609	2.07			
15				Mar-22	3,200,000	6,609	2.07	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	3,200,000	6,609	2.07			
16				Apr-22	3,200,000	6,609	2.07	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	3,200,000	6,609	2.07			
17				May-22	3,200,000	6,609	2.07	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	3,200,000	6,609	2.07			
18				Jun-22	3,200,000	6,609	2.07	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	3,200,000	6,609	2.07			
19				Jul-22	3,200,000	6,609	2.07	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	3,200,000	6,609	2.07			
20				Aug-22	3,200,000	6,609	2.07	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	3,200,000	6,609	2.07			
21				Sep-22	3,200,000	6,609	2.07	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	3,200,000	6,609	2.07			
22				Oct-22	3,200,000	6,609	2.07	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	3,200,000	6,609	2.07			
23				Nov-22	3,200,000	6,609	2.07	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	3,200,000	6,609	2.07			
24				Dec-22	3,200,000	6,609	2.07	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	3,200,000	6,609	2.07			
25	Gulf	Natural Gas	MMBtu	Jan-22	502,690	1,574	3.13	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	502,690	1,574	3.13			
26				Feb-22	386,309	1,209	3.13	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	386,309	1,209	3.13			
27				Mar-22	270,704	848	3.13	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	270,704	848	3.13			
28				Apr-22	135,434	424	3.13	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	135,434	424	3.13			
29				May-22	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00			
30				Jun-22	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00			
31				Jul-22	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00			
32				Aug-22	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00			
33				Sep-22	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00			
34				Oct-22	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00			
35				Nov-22	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00			
36				Dec-22	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00			
37	System	Natural Gas	MMBtu	Jan-22	3,702,690	8,183	2.21	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	3,702,690	8,183	2.21			
38				Feb-22	3,586,309	7,819	2.18	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	3,586,309	7,819	2.18			
39				Mar-22	3,470,704	7,457	2.15	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	3,470,704	7,457	2.15			
40				Apr-22	3,335,434	7,033	2.11	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	3,335,434	7,033	2.11			
41				May-22	3,200,000	6,609	2.07	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	3,200,000	6,609	2.07			
42				Jun-22	3,200,000	6,609	2.07	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	3,200,000	6,609	2.07			
43				Jul-22	3,200,000	6,609	2.07	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	3,200,000	6,609	2.07			
44				Aug-22	3,200,000	6,609	2.07	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	3,200,000	6,609	2.07			
45				Sep-22	3,200,000	6,609	2.07	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	3,200,000	6,609	2.07			
46				Oct-22	3,200,000	6,609	2.07	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	3,200,000	6,609	2.07			
47				Nov-22	3,200,000	6,609	2.07	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	3,200,000	6,609	2.07			
48				Dec-22	3,200,000	6,609	2.07	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	3,200,000	6,609	2.07			

Note 1 - Applicable only to system fuel inventory balances.

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

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

Type of Data Shown:
 Projected Test Year Ended ___/___/___
 Prior Year Ended 12/31/21
 Historical Test Year Ended ___/___/___

DOCKET NO.: 20210015-EI

Witness: Thomas Broad

Line No.	(1) Plant	(2) Fuel Type	(3) Beginning Balance Units / (\$000) / \$ / Unit	(4) Receipts Units / (\$000) / \$ / Unit	(5) Fuel Issued to Generation Units / (\$000) / \$ / Unit	(6) Fuel Issued (Other) Units / (\$000) / \$ / Unit	(7) Inventory Adjustments Units / (\$000) / \$ / Unit	(8) Ending Balance Units / (\$000) / \$ / Unit	(9) 13 Month Average Units / (\$000) / \$ / Unit (See Note 1)
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1 NOTE: FPL AND GULF WERE NOT CONSOLIDATED IN THE YEAR(S) REPORTED IN THIS MFR. PLEASE SEE PRE-CONSOLIDATION FPL AND
 2 PRE-CONSOLIDATION GULF PAGES FOR THE YEAR(S) REQUESTED.
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- 21 System Coal
- 22 Inventory Petcoke
- 23 Residual Oil
- 24 Distllate Oil
- 25 Natural Gas
- 26 Biomass
- 27 Other _____

Supporting Schedules:

Recap Schedules:

Note 1 - Applicable only to system fuel inventory balances.

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

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

Type of Data Shown
 Projected Test Year Ended / /
 X Prior Year Ended 12/31/21
 Historical Test Year Ended / /
 Projected Subsequent Year Ended / /

DOCKET NO.: 20210015-EI

Witness: Thomas Broom

Line No.	Plant	Fuel Type	Units	Month-Year	(5) Beginning Balance			(6) Receipts			(7) Fuel Issued to Generator			(8) Fuel Issued (Other)			(9) Inventory Adjustments			(10) Ending Balance			(11) 13 Month Average		
					Units	(\$000)	\$ / Unit	Units	(\$000)	\$ / Unit	Units	(\$000)	\$ / Unit	Units	(\$000)	\$ / Unit	Units	(\$000)	\$ / Unit	Units	(\$000)	\$ / Unit	Units	(\$000)	\$ / Unit
1	Turkey Point (TP5)	Distillate Oil	BBL	Jan-21	92,273	8,827	95.66	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	92,273	8,827	95.66	89,828	8,756	97.47
2				Feb-21	92,273	8,827	95.66	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	92,273	8,827	95.66	90,163	8,763	97.19
3				Mar-21	92,273	8,827	95.66	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	92,273	8,827	95.66	90,492	8,770	96.91
4				Apr-21	92,273	8,827	95.66	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	92,273	8,827	95.66	90,843	8,779	96.64
5				May-21	92,273	8,827	95.66	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	92,273	8,827	95.66	91,195	8,788	96.36
6				Jun-21	92,273	8,827	95.66	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	92,273	8,827	95.66	91,592	8,801	96.09
7				Jul-21	92,273	8,827	95.66	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	92,273	8,827	95.66	92,169	8,833	95.83
8				Aug-21	92,273	8,827	95.66	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	92,273	8,827	95.66	92,166	8,831	95.81
9				Sep-21	92,273	8,827	95.66	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	92,273	8,827	95.66	92,178	8,829	95.79
10				Oct-21	92,273	8,827	95.66	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	92,273	8,827	95.66	92,207	8,828	95.74
11				Nov-21	92,273	8,827	95.66	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	92,273	8,827	95.66	92,236	8,827	95.70
12				Dec-21	92,273	8,827	95.66	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	92,273	8,827	95.66	92,273	8,827	95.66
14	West County (WCEC)	Distillate Oil	BBL	Jan-21	266,801	27,716	103.88	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	266,801	27,716	103.88	266,579	27,693	103.88
15				Feb-21	266,801	27,716	103.88	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	266,801	27,716	103.88	266,397	27,674	103.88
16				Mar-21	266,801	27,716	103.88	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	266,801	27,716	103.88	266,237	27,658	103.88
17				Apr-21	266,801	27,716	103.88	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	266,801	27,716	103.88	266,147	27,648	103.88
18				May-21	266,801	27,716	103.88	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	266,801	27,716	103.88	266,140	27,648	103.88
19				Jun-21	266,801	27,716	103.88	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	266,801	27,716	103.88	266,136	27,647	103.88
20				Jul-21	266,801	27,716	103.88	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	266,801	27,716	103.88	266,136	27,647	103.88
21				Aug-21	266,801	27,716	103.88	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	266,801	27,716	103.88	266,140	27,648	103.88
22				Sep-21	266,801	27,716	103.88	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	266,801	27,716	103.88	266,184	27,652	103.88
23				Oct-21	266,801	27,716	103.88	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	266,801	27,716	103.88	266,269	27,661	103.88
24				Nov-21	266,801	27,716	103.88	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	266,801	27,716	103.88	266,522	27,687	103.88
25				Dec-21	266,801	27,716	103.88	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	266,801	27,716	103.88	266,801	27,716	103.88
27	Martin (PMG)	Distillate Oil	BBL	Jan-21	68,787	7,327	106.51	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	68,787	7,327	106.51	70,685	7,529	106.51
28				Feb-21	68,787	7,327	106.51	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	68,787	7,327	106.51	70,196	7,477	106.51
29				Mar-21	68,787	7,327	106.51	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	68,787	7,327	106.51	69,714	7,425	106.51
30				Apr-21	68,787	7,327	106.51	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	68,787	7,327	106.51	69,324	7,384	106.51
31				May-21	68,787	7,327	106.51	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	68,787	7,327	106.51	68,951	7,344	106.51
32				Jun-21	68,787	7,327	106.51	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	68,787	7,327	106.51	68,758	7,323	106.51
33				Jul-21	68,787	7,327	106.51	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	68,787	7,327	106.51	68,758	7,323	106.51
34				Aug-21	68,787	7,327	106.51	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	68,787	7,327	106.51	68,748	7,322	106.51
35				Sep-21	68,787	7,327	106.51	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	68,787	7,327	106.51	68,767	7,324	106.51
36				Oct-21	68,787	7,327	106.51	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	68,787	7,327	106.51	68,779	7,326	106.51
37				Nov-21	68,787	7,327	106.51	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	68,787	7,327	106.51	68,785	7,326	106.51
38				Dec-21	68,787	7,327	106.51	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	68,787	7,327	106.51	68,787	7,327	106.51
40	Fort Myers (PFM)	Distillate Oil	BBL	Jan-21	216,880	19,440	89.64	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	216,880	19,440	89.64	237,627	22,390	94.22
41				Feb-21	216,880	19,440	89.64	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	216,880	19,440	89.64	235,368	22,086	93.84
42				Mar-21	216,880	19,440	89.64	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	216,880	19,440	89.64	233,111	21,783	93.44
43				Apr-21	216,880	19,440	89.64	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	216,880	19,440	89.64	230,898	21,484	93.04
44				May-21	216,880	19,440	89.64	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	216,880	19,440	89.64	228,740	21,190	92.64
45				Jun-21	216,880	19,440	89.64	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	216,880	19,440	89.64	226,666	20,904	92.22
46				Jul-21	216,880	19,440	89.64	0	0	0.00	0	0	0.00	2,536	227	89.64	0	0	0.00	214,344	19,213	89.64	224,461	20,606	91.80
47				Aug-21	214,344	19,213	89.64	0	0	0.00	1,362	122	89.64	0	0	0.00	0	0	0.00	212,982	19,091	89.64	222,303	20,314	91.38
48				Sep-21	212,982	19,091	89.64	31,353	1,914	61.03	2,366	203	85.97	0	0	0.00	0	0	0.00	241,969	20,801	85.97	222,453	20,161	90.63
49				Oct-21	241,969	20,801	85.97	0	0	0.00	0	0	0.00	917	79	85.97	0	0	0.00	241,052	20,722	85.97	222,605	20,008	89.88
50				Nov-21	241,052	20,722	85.97	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	241,052	20,722	85.97	223,265	19,904	89.15
51				Dec-21	241,052	20,722	85.97	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	241,052	20,722	85.97	223,893	19,796	88.42

Note 1 - Applicable only to system fuel inventory balance

Supporting Schedules:

Recap Schedules:

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

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

Type of Data Shown
 Projected Test Year Ended / /
 X Prior Year Ended 12/31/21
 Historical Test Year Ended / /
 Projected Subsequent Year Ended / /

DOCKET NO.: 20210015-EI

Witness: Thomas Broom

Line No.	(1) Plant	(2) Fuel Type	(3) Units	(4) Month-Year	(5) Beginning Balance			(6) Receipts			(7) Fuel Issued to Generator			(8) Fuel Issued (Other)			(9) Inventory Adjustments			(10) Ending Balance			(11) 13 Month Average		
					Units	(\$000)	\$ / Unit	Units	(\$000)	\$ / Unit	Units	(\$000)	\$ / Unit	Units	(\$000)	\$ / Unit	Units	(\$000)	\$ / Unit	Units	(\$000)	\$ / Unit	Units	(\$000)	\$ / Unit
					(See Note 1)																				
1	Okeechobee (OCEC)	Distillate Oil	BBL	Jan-21	137,874	12,523	90.83	0	0	0.00	0	0	0.00	0	0	0.00	137,874	12,523	90.83	134,516	12,352	91.83			
2				Feb-21	137,874	12,523	90.83	0	0	0.00	0	0	0.00	137,874	12,523	90.83	135,312	12,391	91.58						
3				Mar-21	137,874	12,523	90.83	0	0	0.00	0	0	0.00	137,874	12,523	90.83	136,107	12,430	91.33						
4				Apr-21	137,874	12,523	90.83	0	0	0.00	0	0	0.00	137,874	12,523	90.83	136,907	12,470	91.08						
5				May-21	137,874	12,523	90.83	0	0	0.00	0	0	0.00	137,874	12,523	90.83	137,749	12,513	90.84						
6				Jun-21	137,874	12,523	90.83	0	0	0.00	0	0	0.00	137,874	12,523	90.83	137,748	12,513	90.84						
7				Jul-21	137,874	12,523	90.83	0	0	0.00	0	0	0.00	137,874	12,523	90.83	137,748	12,513	90.84						
8				Aug-21	137,874	12,523	90.83	0	0	0.00	0	0	0.00	137,874	12,523	90.83	137,748	12,513	90.84						
9				Sep-21	137,874	12,523	90.83	0	0	0.00	0	0	0.00	137,874	12,523	90.83	137,781	12,516	90.84						
10				Oct-21	137,874	12,523	90.83	0	0	0.00	0	0	0.00	137,874	12,523	90.83	137,810	12,518	90.84						
11				Nov-21	137,874	12,523	90.83	0	0	0.00	0	0	0.00	137,874	12,523	90.83	137,839	12,520	90.83						
12				Dec-21	137,874	12,523	90.83	0	0	0.00	0	0	0.00	137,874	12,523	90.83	137,874	12,523	90.83						
14	System	Distillate Oil	BBL	Jan-21	1,387,604	125,241	90.26	0	0	0.00	1,099	76	69.11	1,386,505	125,165	90.27	1,392,555	129,013	92.64						
15				Feb-21	1,386,505	125,165	90.27	0	0	0.00	0	0	0.00	1,386,505	125,165	90.27	1,393,089	128,593	92.31						
16				Mar-21	1,386,505	125,165	90.27	0	0	0.00	0	0	0.00	1,386,505	125,165	90.27	1,394,273	128,241	91.98						
17				Apr-21	1,386,505	125,165	90.27	0	0	0.00	0	0	0.00	1,386,505	125,165	90.27	1,395,125	127,888	91.67						
18				May-21	1,386,505	125,165	90.27	0	0	0.00	3,968	274	69.11	1,382,537	124,891	90.33	1,396,037	127,548	91.36						
19				Jun-21	1,382,537	124,891	90.33	0	0	0.00	1,307	90	69.11	1,381,230	124,800	90.35	1,394,580	127,136	91.16						
20				Jul-21	1,381,230	124,800	90.35	0	0	0.00	2,536	227	89.64	1,378,694	124,573	90.36	1,392,033	126,694	91.01						
21				Aug-21	1,378,694	124,573	90.36	0	0	0.00	2,858	225	78.89	1,375,836	124,348	90.38	1,389,046	126,234	90.88						
22				Sep-21	1,375,836	124,348	90.38	31,353	1,914	61.03	2,366	203	85.97	1,404,823	126,058	89.73	1,388,586	125,932	90.69						
23				Oct-21	1,404,823	126,058	89.73	0	0	0.00	917	79	85.97	1,403,905	125,979	89.73	1,388,330	125,648	90.50						
24				Nov-21	1,403,905	125,979	89.73	0	0	0.00	0	0	0.00	1,403,905	125,979	89.73	1,389,087	125,457	90.32						
25				Dec-21	1,403,905	125,979	89.73	0	0	0.00	0	0	0.00	1,403,905	125,979	89.73	1,389,882	125,270	90.13						
27	System	Natural Gas	MMBtu (see Note 2)	Jan-21	3,200,000	6,609	2.07	0	0	0.00	0	0	0.00	3,200,000	6,609	2.07	3,186,552	6,438	2.02						
28				Feb-21	3,200,000	6,609	2.07	0	0	0.00	0	0	0.00	3,200,000	6,609	2.07	3,175,298	6,339	2.00						
29				Mar-21	3,200,000	6,609	2.07	0	0	0.00	0	0	0.00	3,200,000	6,609	2.07	3,233,258	6,411	1.98						
30				Apr-21	3,200,000	6,609	2.07	0	0	0.00	0	0	0.00	3,200,000	6,609	2.07	3,278,221	6,474	1.97						
31				May-21	3,200,000	6,609	2.07	0	0	0.00	0	0	0.00	3,200,000	6,609	2.07	3,224,373	6,388	1.98						
32				Jun-21	3,200,000	6,609	2.07	0	0	0.00	0	0	0.00	3,200,000	6,609	2.07	3,212,397	6,405	1.99						
33				Jul-21	3,200,000	6,609	2.07	0	0	0.00	0	0	0.00	3,200,000	6,609	2.07	3,232,927	6,492	2.01						
34				Aug-21	3,200,000	6,609	2.07	0	0	0.00	0	0	0.00	3,200,000	6,609	2.07	3,229,516	6,550	2.03						
35				Sep-21	3,200,000	6,609	2.07	0	0	0.00	0	0	0.00	3,200,000	6,609	2.07	3,252,985	6,653	2.05						
36				Oct-21	3,200,000	6,609	2.07	0	0	0.00	0	0	0.00	3,200,000	6,609	2.07	3,215,270	6,605	2.05						
37				Nov-21	3,200,000	6,609	2.07	0	0	0.00	0	0	0.00	3,200,000	6,609	2.07	3,199,338	6,605	2.06						
38				Dec-21	3,200,000	6,609	2.07	0	0	0.00	0	0	0.00	3,200,000	6,609	2.07	3,200,000	6,609	2.07						
39	Scherer (SH4)	Coal	MMBtu	Jan-21	5,954,414	15,131	2.54	1,858,080	4,688	2.52	2,056,550	5,217	2.54	5,755,944	14,602	2.54	5,939,047	15,876	2.67						
41				Feb-21	5,755,944	14,602	2.54	1,858,080	4,694	2.53	1,859,871	4,713	2.53	5,754,153	14,583	2.53	5,873,386	15,067	2.67						
42				Mar-21	5,754,153	14,583	2.53	1,858,080	4,694	2.53	2,062,246	5,222	2.53	5,549,987	14,054	2.53	5,818,786	15,464	2.66						
43				Apr-21	5,549,987	14,054	2.53	1,858,080	4,675	2.52	1,974,864	4,993	2.53	5,433,203	13,737	2.53	5,684,115	15,011	2.64						
44				May-21	5,433,203	13,737	2.53	1,858,080	4,657	2.51	2,065,753	5,211	2.52	5,225,530	13,183	2.52	5,459,718	14,301	2.62						
45				Jun-21	5,225,530	13,183	2.52	1,858,080	4,681	2.52	2,010,794	5,071	2.52	5,072,816	12,793	2.52	5,297,229	13,787	2.60						
46				Jul-21	5,072,816	12,793	2.52	1,592,640	4,060	2.55	2,051,948	5,188	2.53	4,613,508	11,665	2.53	5,194,083	13,436	2.59						
47				Aug-21	4,613,508	11,665	2.53	1,592,640	4,061	2.56	2,119,292	5,377	2.54	4,086,856	10,369	2.54	5,145,966	13,241	2.57						
48				Sep-21	4,086,856	10,369	2.54	1,327,200	3,388	2.55	2,014,653	5,119	2.54	3,399,403	8,637	2.54	4,946,778	12,675	2.56						
49				Oct-21	3,399,403	8,637	2.54	1,061,760	2,707	2.55	2,089,044	5,312	2.54	2,372,119	6,032	2.54	4,713,774	12,027	2.55						
50				Nov-21	2,372,119	6,032	2.54	796,320	2,040	2.56	1,952,395	4,974	2.55	1,216,044	3,098	2.55	4,469,786	11,361	2.54						
51				Dec-21	1,216,044	3,098	2.55	796,499	2,048	2.57	2,011,543	5,146	2.56	0	0	0.00	4,187,229	10,606	2.53						

Note 1 - Applicable only to system fuel inventory balance
 Note 2 - FPL measures these items in MMBTU units

Supporting Schedules:

Recap Schedules:

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

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

Type of Data Shown
Projected Test Year Ended __/__/__
X Prior Year Ended 12/31/21
Historical Test Year Ended __/__/__
Projected Subsequent Year Ended __/__/__

DOCKET NO.: 20210015-EI

Witness: Thomas Broac

Table with columns: Line No., Plant, Fuel Type, Units, Month-Year, Beginning Balance (Units, (\$000), \$ / Unit), Receipts (Units, (\$000), \$ / Unit), Fuel Issued to Generator (Units, (\$000), \$ / Unit), Fuel Issued (Other) (Units, (\$000), \$ / Unit), Inventory Adjustments (Units, (\$000), \$ / Unit), Ending Balance (Units, (\$000), \$ / Unit), 13 Month Average (Units, (\$000), \$ / Unit). Rows include months from Jan-21 to Dec-21 for Manatee (PMT) Residual Oil BBL.

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Note 1 - Applicable only to system fuel inventory balance

Supporting Schedules:

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION:

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

Type of Data Shown:

Projected Test Year Ended / /
X Prior Year Ended 12/31/2021
Historical Test Year Ended / /

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

DOCKET NO.: 20210015-EI

Witness: Thomas Broad

Table with columns: Line No., Plant, Fuel Type, Units, Month-Year, Beginning Balance (Units, \$000, \$/Unit), Receipts (Units, \$000, \$/Unit), Fuel Issued to Generation (Units, \$000, \$/Unit), Fuel Issued (Other) (Units, \$000, \$/Unit), Inventory Adjustments (Units, \$000, \$/Unit), Ending Balance (Units, \$000, \$/Unit), 13 Month Average (Units, \$000, \$/Unit).

Note 1 - Applicable only to system fuel inventory balances.
Note 2 - FPL measures these items in MMBTU units.

FLORIDA PUBLIC SERVICE COMMISSION

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

DOCKET NO.: 20210015-EI

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

Type of Data Shown: Projected Test Year Ended ___/___/___ X Prior Year Ended 12/31/2021 Historical Test Year Ended ___/___/___

Witness: Thomas Broad

Table with columns: Line No., Plant, Fuel Type, Units, Month-Year, Beginning Balance (Units, \$000, \$ / Unit), Receipts (Units, \$000, \$ / Unit), Fuel Issued to Generation (Units, \$000, \$ / Unit), Fuel Issued (Other) (Units, \$000, \$ / Unit), Inventory Adjustments (Units, \$000, \$ / Unit), Ending Balance (Units, \$000, \$ / Unit), 13 Month Average (Units, \$000, \$ / Unit).

Note 1 - Applicable only to system fuel inventory balances. Note 2 - FPL measures these items in MMBTU units.

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

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

Type of Data Shown:
 Projected Test Year Ended ___/___/___
 Prior Year Ended ___/___/___
 Historical Test Year Ended 12/31/20

DOCKET NO.: 20210015-EI

Witness: Liz Fuentes

Line No.	(1) Plant	(2) Fuel Type	(3)	(4)	(5)	(6)	(7)	(8)	(9)
			Beginning Balance	Receipts	Fuel Issued to Generator	Fuel Issued (Other)	Inventory Adjustments	Ending Balance	13 Month Average
			Units / (\$000) / \$ / Unit	Units / (\$000) / \$ / Unit	Units / (\$000) / \$ / Unit	Units / (\$000) / \$ / Unit	Units / (\$000) / \$ / Unit	Units / (\$000) / \$ / Unit	Units / (\$000) / \$ / Unit

1 NOTE: FPL AND GULF WERE NOT CONSOLIDATED IN THE YEAR(S) REPORTED IN THIS MFR. PLEASE SEE PRE-CONSOLIDATION FPL AND
 2 PRE-CONSOLIDATION GULF PAGES FOR THE YEAR(S) REQUESTED.

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System Coal
 Inventory Petcoke
 Residual Oil
 Distillate Oil
 Natural Gas
 Biomass
 Other _____

Supporting Schedules:

Recap Schedules:

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

EXPLANATION:

Provide conventional fuel account balances in dollars and quantities for each fuel type for the test year, and the two preceding years Includes Natural Gas storage. (Give Units in Barrels, Tons, or MCF)

TYPE OF DATA SHOWN:
 ___ Projected Test Year Ended ___/___/___
 ___ Prior Year Ended ___/___/___
X Historical Test Year Ended 12/31/20

DOCKET NO.: 2020015-EI

Witness: Liz Fuentes

Line No.	(1) Plant	(2) Fuel Type	(3) Beginning Balance December 31, 2019			(4) Receipts			(5) Fuel Issued to Generation			(6) Fuel Issued (Other)			(7) Inventory Adjustments			(8) Ending Balance December 31, 2020			(9) 13 Month Average (See Note 1)		
			Units	(\$000)	\$ / Unit	Units	(\$000)	\$ / Unit	Units	(\$000)	\$ / Unit	Units	(\$000)	\$ / Unit	Units	(\$000)	\$ / Unit	Units	(\$000)	\$ / Unit	Units	(\$000)	\$ / Unit
1																							
2	HEAVY OIL																						
3	Manatee	HEAVY OIL	602,269	\$43,960	\$72.99	0	\$0	\$0.00	93,594	\$6,831	\$72.99	0	\$0	\$0.00	0	\$0	\$0.00	508,675	\$37,128	\$72.99	565,500	\$41,276	\$72.99
4																							
5																							
6	LIGHT OIL																						
7	Turkey Point	LIGHT OIL	3,190	359	112.60	712	60	83.92	0	0	0.00	650	71	109.72	0	0	0.00	3,252	348	106.90			
8	St. Lucie	LIGHT OIL	3,107	339	109.08	773	59	75.81	0	0	0.00	848	89	104.52	0	0	0.00	3,033	309	101.87			
9	Manatee	LIGHT OIL	618	53	86.04	357	20	55.52	1	0	71.93	225	19	85.20	0	0	0.00	750	54	71.76			
10	Scherer	LIGHT OIL	3,705	323	87.10	7,293	597	81.88	4,840	429	88.55	2,817	234	83.22	0	0	0.00	3,340	257	76.86			
11	Turkey Point 5	LIGHT OIL	88,161	8,756	99.31	7,526	460	61.06	4,217	417	98.89	0	0	0.00	0	0	0.00	91,470	8,798	96.19			
12	Cape Canaveral	LIGHT OIL	111,585	10,518	94.26	26,594	1,303	48.98	15,808	1,421	89.81	0	0	0.00	0	0	0.00	122,371	10,401	84.99			
13	Port Everglades	LIGHT OIL	150,404	11,326	75.30	0	0	0.00	7,125	537	75.30	0	0	0.00	0	0	0.00	143,279	10,789	75.30			
14	Fort Lauderdale	LIGHT OIL	0	0	0.00	4,134	317	76.72	4,134	317	76.72	0	0	0.00	0	0	0.00	0	0	0.00			
15	Martin	LIGHT OIL	75,238	8,014	106.51	0	0	0.00	6,310	672	106.51	0	0	0.00	0	0	0.00	68,928	7,342	106.51			
16	West County Energy Center	LIGHT OIL	270,164	28,066	103.88	0	0	0.00	7,020	729	103.88	0	0	0.00	0	0	0.00	263,144	27,336	103.88			
17	Riviera Beach Energy Center	LIGHT OIL	128,554	14,954	116.32	21,419	894	41.76	21,941	2,483	113.17	0	0	0.00	0	0	0.00	128,032	13,365	104.39			
18	Okaloosa Energy Center	LIGHT OIL	128,571	12,113	94.21	10,968	572	52.17	2,531	235	93.04	0	0	0.00	0	0	0.00	137,008	12,450	90.87			
19	Fort Myers Gas Turbine	LIGHT OIL	247,991	23,552	94.97	(10,824)	(1,028)	94.97	7,035	668	94.97	0	0	0.00	0	0	0.00	230,132	21,856	94.97			
20	Fort Lauderdale Gas Turbine	LIGHT OIL	195,523	15,106	77.26	5,671	260	45.77	763	58	76.64	0	0	0.00	0	0	0.00	200,431	15,307	76.37			
21	LIGHT OIL TOTAL (Barrels)		1,406,811	\$133,478	\$94.88	74,623	\$3,513	\$47.08	81,725	\$7,965	\$97.46	4,539	\$414	\$91.09	0	\$0	\$0.00	1,395,170	\$128,612	\$92.18	1,403,157	\$130,742	\$93.18
22																							
23																							
24	COAL																						
25	Scherer (MMBTU)	COAL	5,055,368	\$13,152	\$2.60	18,096,769	\$49,200	\$2.72	19,291,009	\$51,950	\$2.69	0	\$0	\$0.00	0	\$0	\$0.00	3,861,128	\$10,403	\$2.69	5,724,135	\$15,400	\$2.69
26	Indiantown (Tons)	COAL	4,867	\$353	\$72.58	0	\$0	\$0.00	0	\$0	\$0.00	0	\$0	\$0.00	0	\$0	\$0.00	4,867	\$353	\$72.58	4,867	\$353	\$72.58
27																							
28																							
29	NATURAL GAS (MMBTU)	NATURAL GAS	3,418,979	\$8,243	\$2.41	671,700,407	\$2,334,726	\$3.48	672,790,461	\$2,338,025	\$3.48	0	\$0	\$0.00	0	\$0	\$0.00	2,328,925	\$4,944	\$2.12	3,136,390	\$6,436	\$2.05
30																							
31																							
32	ADDITIVES & PROPANE																						
33	Manatee (Gallons)	ADDITIVES & PROPANE	560	\$1	\$1.03	1,999	\$2	\$1.09	1,679	\$2	\$1.06	0	\$0	\$0.00	0	\$0	\$0.00	880	\$1	\$1.10	681	\$1	\$1.07
34																							
35																							
36																							
37	Note 1 - Applicable only to system fuel inventory balances.																						
38	Note 2 - Totals may not add due to rounding.																						
39																							

Supporting Schedules:

Recap Schedules: B-3

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION:

Provide conventional fuel account balances in dollars and quantities for each fuel type for the test year, and the two preceding years. Includes Natural Gas storage. (Give Units in Barrels, Tons, or MCF)

TYPE OF DATA SHOWN:

___ Projected Test Year Ended ___/___/___
 ___ Prior Year Ended ___/___/___
 Historical Test Year Ended 12/31/20

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

DOCKET NO.: 2020015-EI

Witness: Liz Fuentes

Line No.	(1) Plant	(2) Fuel Type	(3) Beginning Balance December 31, 2019			(4) Receipts			(5) Fuel Issued to Generation			(6) Fuel Issued (Other)			(7) Inventory Adjustments			(8) Ending Balance December 31, 2020			(9) 13 Month Average		
			Units	(\$000)	\$ / Unit	Units	(\$000)	\$ / Unit	Units	(\$000)	\$ / Unit	Units	(\$000)	\$ / Unit	Units	(\$000)	\$ / Unit	Units	(\$000)	\$ / Unit	Units	(\$000)	\$ / Unit
			(See Note 1)																				
1																							
2	LIGHT OIL																						
3	Gulf Fuel-Crist-Oil	LIGHT OIL	43,701	104	2.38	195,836	257	1.31	93,060	174	1.87	0	0	0.00	0	0	0.00	146,477	187	1.28			
4	Gulf Fuel-Daniel-Oil	LIGHT OIL	133,443	265	1.98	174,682	241	1.38	178,543	313	1.75	0	0	0.00	0	0	0.00	129,582	193	1.49			
5	Gulf Fuel-Scherer-Oil	LIGHT OIL	50,942	105	2.06	64,161	129	2.01	67,087	147	2.19	0	0	0.00	0	0	0.00	48,016	87	1.82			
6	Gulf Fuel-Smith-Oil	LIGHT OIL	276,811	608	2.20	61,142	100	1.64	19,320	44	2.25	0	0	0.00	0	0	0.00	318,633	664	2.09			
7	Gulf Fuel-Tenaska-Oil	LIGHT OIL	389,905	770	1.97	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	389,905	770	1.97			
8	LIGHT OIL TOTAL (Gallons)		894,801	\$1,851	\$2.07	495,821	\$727	\$1.47	358,010	\$677	\$1.89	0	\$0	\$0.00	0	\$0	\$0.00	1,032,612	\$1,901	\$1.84	982,316	\$1,876	\$1.91
9																							
10																							
11	COAL																						
12	Gulf Fuel-Crist-Coal	COAL	172,786	11,191	64.77	334,771	24,737	73.89	386,072	25,603	66.32	121,485	10,325	84.99	0	0	0.00	0	0	0.00			
13	Gulf Fuel-Crist-In Transit-Coal	COAL	24,405	1,327	54.35	(16,472)	(834)	50.66	0	0	0.00	7,934	492	62.02	0	0	0.00	(1)	0	0.00			
14	Gulf Fuel-Daniel-Coal	COAL	348,432	18,448	52.95	655,420	34,550	52.71	720,600	38,797	53.84	0	0	0.00	0	0	0.00	283,252	14,202	50.14			
15	Gulf Fuel-Daniel-In Transit-Coal	COAL	0	0	0.00	23,868	997	41.77	0	0	0.00	0	0	0.00	0	0	0.00	23,868	997	41.77			
16	Gulf Fuel-McDuffie-Coal	COAL	227,029	12,341	54.38	(61,912)	(3,874)	62.57	0	0	0.00	165,118	8,467	51.28	0	0	0.00	(1)	0	0.00			
17	Gulf Fuel-McDuffie-In Transit-Coal	COAL	(0)	291	0.00	0	(291)	0.00	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00			
20	COAL TOTAL (Tons)		772,652	\$43,597	\$56.43	935,675	\$55,286	\$59.09	1,106,672	\$64,400	\$58.19	294,537	\$19,284	\$65.47	0	\$0	\$0.00	307,119	\$15,199	\$49.49	637,267	\$37,548	\$58.92
18	Gulf Fuel-Scherer-Coal	COAL	3,068,809	8,176	2.66	3,029,524	9,462	3.12	2,393,552	7,317	3.06	0	0	0.00	0	0	0.00	3,704,781	10,321	2.79			
19	Gulf Fuel-Scherer-In Transit-Coal	COAL	0	446	0.00	0	(83)	0.00	0	0	0.00	0	0	0.00	0	0	0.00	0	363	0.00			
20	COAL TOTAL (MMBTU)		3,068,809	\$8,622	\$2.81	3,029,524	\$9,379	\$3.10	2,393,552	\$7,317	\$3.06	0	\$0	\$0.00	0	\$0	\$0.00	3,704,781	\$10,684	\$2.88	3,226,152	\$9,162	\$2.84
21																							
22																							
23	NATURAL GAS																						
24	Gulf Fuel-Crist-Gas	NATURAL GAS	(1)	3	0.00	5,157,110	14,103	2.73	4,991,726	13,682	2.74	165,384	424	2.56	0	0	0.00	(1)	0	(0.01)			
25	Gulf Fuel-Smith-Gas	NATURAL GAS	808,303	2,218	2.74	35,975,415	94,206	2.62	35,791,459	93,810	2.62	497,028	1,337	2.69	0	0	0.00	495,231	1,277	2.58			
26	Gulf Fuel-Tenaska-Gas	NATURAL GAS	1,033,827	2,907	2.81	37,634,825	90,272	2.40	37,434,464	89,360	2.39	196,298	466	2.37	0	0	0.00	1,037,890	3,353	3.23			
27	NATURAL GAS TOTAL (MMBTU)		1,842,129	\$5,128	\$2.78	78,767,350	\$198,581	\$2.52	78,217,649	\$196,852	\$2.52	858,710	\$2,227	\$2.59	0	\$0	\$0.00	1,533,120	\$4,631	\$3.02	1,626,447	\$4,119	\$2.53
28																							
29																							
30																							
31	Note 1 - Applicable only to system fuel inventory balances.																						
32	Note 2 - Totals may not add due to rounding.																						
33																							

Supporting Schedules:

Recap Schedules: B-3

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

EXPLANATION: Provide a schedule showing the following information
 for miscellaneous deferred debits for the test year.
 Minor items less than 5% of the account total, or amounts less
 than \$10,000, whichever is greater, may be grouped by classes.
 (\$000)

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

DOCKET NO.: 20210015-EI

Witness: Liz Fuentes

	(1)	(2)	(3)	(4)	(5)	(6)
Line No.	Description	Credit Account	Balance at Beginning of Year	Debits	Credits	Balance at End of Year
1	Deferred Debit - Interest Receivables		1,068	0	0	1,068
2	Deferred Debit - Pension and Post-retirement		1,646,541	98,097	0	1,744,638
3	Deferred Debit - Capital	Various	333,068	0	(79,204)	253,865
4	Deferred Debit - Other		18,800	0	0	18,800
5	Deferred Debit - Right of Way & Land		4,517	0	0	4,517
6	Deferred Debit - Scherer 4		768	0	0	768
7	Deferred Debit - Gen Perform Incentive Factor (1)	456	5,000	3,500	(5,000)	3,500
8	Deferred Debit - Rate Case Expenses (2)		5,170	0	0	5,170
9	Deferred Debit - Supplemental Executive Retirement Plan (3)		3,606	50	0	3,656
10	Deferred Debit - Long-Term Service Agreement (GE)		45,969	4,623	0	50,592
11	Total		2,064,509	106,270	(84,204)	2,086,575

14 Notes:

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

32 NOTE: TOTALS MAY NOT ADD DUE TO ROUNDING

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

EXPLANATION: Provide a schedule showing the following information for other deferred credits for the test year. Minor items less than 5% of the account total, or amounts less than \$10,000, whichever is greater, may be grouped by classes.

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

DOCKET NO.: 20210015-EI

(\$000)

Witness: Liz Fuentes

	(1)	(2)	(3)	(4)	(5)	(6)
Line No.	Description	Debit Account	Balance at Beginning of Year	Debits	Credits	Balance at End of Year
1	Other Def Credits - Right of Way - ATT	454	(576)	32	0	(544)
2	Other Def Credits - Deferred Executive Compensation (1)	128	(1,372)	459	(21)	(935)
3	Other Def Credits - Premium Lighting	444	(9,338)	603	0	(8,736)
4	Other Def Credits - Crist Landfill and Ash Pond (2)		(16,347)	0	0	(16,347)
5	Other Def Credits - Deferred- Transmission Credit (2)	407	(9,679)	269	0	(9,410)
6	Other Def Credits - Environmental Liability Reserve	182	(107,831)	10,991	0	(96,840)
7	Other Def Credits - FIN 48 - Uncertain Tax Positions		(42,438)	0	(6,524)	(48,962)
8	Other Def Credits - Reimbursables		(45,330)	0	0	(45,330)
9	Other Def Credits - Customer Contributions		(20,324)	0	0	(20,324)
10	Other Def Credits - Miscellaneous	Various	(9,134)	1,121	0	(8,012)
11	Total		(262,369)	13,475	(6,545)	(255,439)

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

25 NOTE: TOTALS MAY NOT ADD DUE TO ROUNDING

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

EXPLANATION: Provide a schedule of the amounts charged to operating expenses, and the amounts accrued and charged to the provision account balances, for the last calendar year and test year. Indicate desired reserve balances and the basis for determining the desired balances.

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

DOCKET NO.:

Witness: Scott R. Bores

Line No.	(1)	(2)	(\$000's)						(8)	(9)
			(3) Balance Beginning of Period	(4) Current Annual Accrual	(5) Amount Charged to Reserve	(6) Net Fund Income After Taxes	(7) Reserve Balance End of Period	Description Of Charge		
1										
2	<u>Account 228.1 - Property Insurance</u> ⁽¹⁾	2022	\$ 124,053	\$ -	\$ -	\$ 2,296	\$ 126,349	Charges for storm restoration	-	
3										
4	⁽¹⁾ Balance carries forward (1) zero accrual in 2022 per Commission Order No. PSC-10-0153-FOF-EI (FPL) and (2) FPL's election to suspend Gulf's \$3.5 million annual accrual in 2022 as permitted per Commission Order No. PSC-17-0178-S-EI. In addition, the Company's forecast reflects an increase resulting from reinvested storm fund earnings.									
5										
6										
7										
8										
9	<u>Account 228.2 - Injuries and Damages</u> ⁽²⁾	2022	\$ 23,600	\$ 15,322	\$ (15,322)	\$ -	\$ 23,600	Estimated based on historical average	\$ 15,322	
10										
11										
12	⁽²⁾ The projected reserve balance is based on historical averages of the monthly reserve activity. The reserve balance is determined on a case-by-case basis to provide adequate coverage for normal charges and liability suits pending. The reserve balance takes into account the extent of the proposed liability, an evaluation of the damages and the potential of loss.									
13										
14										
15										
16										
17										
18	<u>Account 228.4 - Miscellaneous</u>									
19										
20	- End of Life M&S Inventory ⁽³⁾	2022	\$ 31,956	\$ 1,972	\$ -	\$ -	\$ 33,928	See note	\$ 1,972	
21	- Nuclear Last Core ⁽⁴⁾	2022	156,014	11,073	-	-	167,087	See note	11,073	
22										
23										
24										
25	⁽³⁾ <u>End of Life M&S Inventory:</u>									
26	Per FPSC Order No. 02-0055-PAA-EI, the cost of inventories estimated to exist at the end of plant operations will be recorded as a debit to maintenance expense and a credit to an unfunded reserve over the remaining life span at each nuclear site. The annual amounts reflected were determined and approved in Order No. PSC-16-0250-PAA-EI, and implemented as part of Docket No. 160021-EI, approved in Order No. PSC-16-0560-AS-EI. FPL filed a new Decommissioning Study on December 14, 2020, Docket No. 20200257-EI and has presented the new accrual amount resulting from the study as a Company Adjustment in this filing MFR B-2 and C-3.									
27										
28										
29	⁽⁴⁾ <u>Nuclear Last Core :</u>									
30	Per FPSC Order No. 02-0055-PAA-EI, the estimated value of unburned fuel that will remain in the fuel assemblies at the end of the last operating cycle will be recorded as a debit to base rate fuel expense and a credit to an unfunded reserve over the remaining life span at each nuclear unit. The annual amounts reflected were determined and approved in Order No. PSC-16-0250-PAA-EI, and implemented as part of Docket No. 160021-EI, approved in Order No. PSC-16-0560-AS-EI. FPL filed a new Decommissioning Study on December 14, 2020, Docket No. 20200257-EI and has presented the new accrual amount resulting from the study as a Company Adjustment in this filing MFR B-2 and C-3.									
31										
32										

ACCUMULATED PROVISION ACCOUNTS -
228.1, 228.2, and 228.4

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

EXPLANATION: Provide a schedule of the amounts charged to operating expenses, and the amounts accrued and charged to the provision account balances, for the last calendar year and test year. Indicate desired reserve balances and the basis for determining the desired balances.

Type of Data Shown:
 Projected Test Year Ended ___/___/___
 Prior Year Ended ___/___/___
 Historical Test Year Ended 12/31/20

DOCKET NO.: 20210015-EI

Witness: Liz Fuentes

Line No.	Year	Balance Beginning of Period	Current Annual Accrual	Amount Charged to Reserve	Net Fund Income After Taxes	Reserve Balance End of Period	Description Of Charge	Charged to Operating Expenses
----------	------	-----------------------------	------------------------	---------------------------	-----------------------------	-------------------------------	-----------------------	-------------------------------

1 NOTE: FPL AND GULF WERE NOT CONSOLIDATED IN THE YEAR(S) REPORTED IN THIS MFR. PLEASE SEE PRE-CONSOLIDATION FPL AND
 2 PRE-CONSOLIDATION GULF PAGES FOR THE YEAR(S) REQUESTED.

3
 4 Account 228.1

5
 6
 7
 8
 9
 10
 11 Account 228.2

12
 13
 14
 15
 16
 17
 18 Account 228.4

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

EXPLANATION: Provide a schedule of the amounts charged to operating expenses, and the amounts accrued and charged to the provision account balances, for the last calendar year and test year. Indicate desired reserve balances and the basis for determining the desired balances.

Type of Data Shown:
 Projected Test Year Ended ___/___/___
 Prior Year Ended ___/___/___
 Historical Test Year Ended 12/31/20

DOCKET NO.: 20210015-EI

Witness: Liz Fuentes

Line No.	(\$000's)								
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
	Year	Balance Beginning of Period	Current Annual Accrual	Amount Charged to Reserve	Net Fund Income After Taxes	Reserve Balance End of Period	Description Of Charge	Charged to Operating Expenses	
1									
2	<u>Account 228.1</u> ⁽¹⁾	2020	113,011		9	2,151	115,153	Charges for storm restoration	-
3									
4									
5	⁽¹⁾ Balance reflects zero accrual per Commission Order No. PSC-10-0153-FOF-EI and fund earnings associated with the storm reserve account.								
6									
7									
8	<u>Account 228.2</u> ⁽²⁾	2020	22,108	14,211	9,038		27,280	Personal injury, property damage, medical, legal, and miscellaneous	14,211
9									
10									
11	⁽²⁾ The reserve balance is determined on a case-by-case basis to provide adequate coverage for normal charges and liability suits pending. The reserve balance takes into account the extent of the proposed liability, an evaluation of the damages and the potential of loss.								
12									
13									
14									
15	<u>Account 228.4</u>								
16									
17	- End of Life M&S Inventory ⁽³⁾	2020	28,011	1,972	-	-	29,983	See note	1,972
18	- Nuclear Last Core ⁽⁴⁾	2020	133,868	11,073	-	-	144,941	See note	11,073
19									
20									
21									
22	⁽³⁾ <u>End of Life M&S Inventory:</u>								
23	Per FPSC Order No. 02-0055-PAA-EI, the cost of inventories estimated to exist at the end of plant operations will be recorded as a debit to maintenance expense and a credit to an unfunded reserve over the remaining life span at each nuclear site. The annual amounts reflected were determined and approved in Order No. PSC-16-0250-PAA-EI, and implemented as part of Docket No. 160021-EI, approved in Order No. PSC-16-0560-AS-EI.								
24									
25	⁽⁴⁾ <u>Nuclear Last Core :</u>								
26	Per FPSC Order No. 02-0055-PAA-EI, the estimated value of unburned fuel that will remain in the fuel assemblies at the end of the last operating cycle will be recorded as a debit to base rate fuel expense and a credit to an unfunded reserve over the remaining life span at each nuclear unit. The annual amounts reflected were determined and approved in Order No. PSC-16-0250-PAA-EI, and implemented as part of Docket No. 160021-EI, approved in Order No. PSC-16-0560-AS-EI.								
27									
28									
29									
30									
31									
32									
33									
34									
35									

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

EXPLANATION: Provide a schedule of the amounts charged to operating expenses, and the amounts accrued and charged to the provision account balances, for the last calendar year and test year. Indicate desired reserve balances and the basis for determining the desired balances.

Type of Data Shown:
 Projected Test Year Ended ___/___/___
 Prior Year Ended ___/___/___
 Historical Test Year Ended 12/31/20

DOCKET NO.: 20210015-EI

Witness: Liz Fuentes

Line No.	(\$000's)								
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
	Year	Balance Beginning of Period	Current Annual Accrual	Amount Charged to Reserve	Net Fund Income After Taxes	Reserve Balance End of Period	Description Of Charge	Charged to Operating Expenses	
1									
2	<u>Account 228.1 - Property Insurance</u> ⁽¹⁾	2020	376	3,341	2,497	1,220	Charges for storm restoration	3,341	
3									
4	⁽¹⁾ FPSC Order No. PSC-13-0670-S-EI, Docket No. 130140-EI, issued December 19, 2013, authorized the Company to continue annual accruals of up to \$3.5 million with a target level of \$48 million to \$55 million. The original accrual was approved in FPSC Order No. PSC-96-1334-FOF-EI, Docket No. 951433-EI, issued November 5, 1996. In addition, the storm reserve includes activity to the reserve related to the 2019 - 2020 storms.								
5									
6									
7									
8									
9									
10	<u>Account 228.2 - Injuries and Damages</u> ⁽²⁾	2020	3,476	1,600	1,154	3,922	Personal injury, property damage, medical, legal, and miscellaneous	1,600	
11									
12									
13	⁽²⁾ The reserve balance is determined on a case-by-case basis to provide adequate coverage for normal charges and liability suits pending. The reserve balance takes into account the extent of the proposed liability, a evaluation of the damages and the potential of loss.								
14									
15									
16									
17									
18									
19	<u>Account 228.4</u>								
20									
21	N/A								
22									
23									
24									
25									
26									
27									
28									
29									
30									

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

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

Type of Data Shown:
 X Projected Test Year Ended: 12/31/22
 X Prior Year Ended: 12/31/21
 X Historical Test Year Ended: 12/31/20

DOCKET NO.: 20210015-EI

(\$000)

Witness: Scott R. Bores, Liz Fuentes

	(1)	(2)	(3)	(4)	(5)	(6)
Line No.	Annual Period	Account 190 Accumulated Deferred Income Taxes Dr(Cr)	Account 281 Accumulated Deferred Income Taxes Dr(Cr)	Account 282 Accumulated Deferred Income Taxes Dr(Cr)	Account 283 Accumulated Deferred Income Taxes Dr(Cr)	Net Accumulated Deferred Income Taxes Dr(Cr)
1						
2	2015	See pages 2 and 3	See pages 2 and 3	See pages 2 and 3	See pages 2 and 3	See pages 2 and 3
3	2016	See pages 2 and 3	See pages 2 and 3	See pages 2 and 3	See pages 2 and 3	See pages 2 and 3
4	2017	See pages 2 and 3	See pages 2 and 3	See pages 2 and 3	See pages 2 and 3	See pages 2 and 3
5	2018	See pages 2 and 3	See pages 2 and 3	See pages 2 and 3	See pages 2 and 3	See pages 2 and 3
6	2019	See pages 2 and 3	See pages 2 and 3	See pages 2 and 3	See pages 2 and 3	See pages 2 and 3
7	2020	See pages 2 and 3	See pages 2 and 3	See pages 2 and 3	See pages 2 and 3	See pages 2 and 3
8	2021	See pages 2 and 3	See pages 2 and 3	See pages 2 and 3	See pages 2 and 3	See pages 2 and 3
9	2022 (1)	2,344,236	(91,083)	(7,553,941)	(1,671,182)	(6,971,970)
10						
11						
12						
13	<u>Note:</u>					
14	(1) IN ORDER TO MAINTAIN A BALANCED CAPITAL STRUCTURE REFLECTING FPL'S PROPOSED EQUITY RATIO ON A JURISDICTIONAL ADJUSTED					
15	BASIS, THE FORECASTED AMOUNTS FOR CERTAIN ACCOUNTS ARE SLIGHTLY DIFFERENT BETWEEN THE "WITH" AND "WITHOUT" RSAM VERSIONS					
16	OF THIS MFR.					
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FLORIDA PUBLIC SERVICE COMMISSION

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

Type of Data Shown:
 X Projected Test Year Ended: 12/31/22
 X Prior Year Ended: 12/31/21
 X Historical Test Year Ended: 12/31/20

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

DOCKET NO.: 20210015-EI

(\$000)

Witness: Scott R. Bores, Liz Fuentes

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

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

Type of Data Shown:
 X Projected Test Year Ended: 12/31/22
 X Prior Year Ended: 12/31/21
 X Historical Test Year Ended: 12/31/20

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

DOCKET NO.: 20210015-EI

(\$000)

Witness: Scott R. Bores, Liz Fuentes

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

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

Type of Data Shown:
 X Projected Test Year Ended: 12/31/22
 X Prior Year Ended: 12/31/21
 X Historical Test Year Ended: 12/31/20

DOCKET NO.: 20210015-EI

(\$000)

Witness: Scott R. Bores, Liz Fuentes

	(1)	(2)	(3)	(4)	(5)	(6)
Line No.	Annual Period	Account 190 Accumulated Deferred Income Taxes Dr(Cr)	Account 281 Accumulated Deferred Income Taxes Dr(Cr)	Account 282 Accumulated Deferred Income Taxes Dr(Cr)	Account 283 Accumulated Deferred Income Taxes Dr(Cr)	Net Accumulated Deferred Income Taxes Dr(Cr)
1						
2	2015	See pages 2 and 3	See pages 2 and 3	See pages 2 and 3	See pages 2 and 3	See pages 2 and 3
3	2016	See pages 2 and 3	See pages 2 and 3	See pages 2 and 3	See pages 2 and 3	See pages 2 and 3
4	2017	See pages 2 and 3	See pages 2 and 3	See pages 2 and 3	See pages 2 and 3	See pages 2 and 3
5	2018	See pages 2 and 3	See pages 2 and 3	See pages 2 and 3	See pages 2 and 3	See pages 2 and 3
6	2019	See pages 2 and 3	See pages 2 and 3	See pages 2 and 3	See pages 2 and 3	See pages 2 and 3
7	2020	See pages 2 and 3	See pages 2 and 3	See pages 2 and 3	See pages 2 and 3	See pages 2 and 3
8	2021	See pages 2 and 3	See pages 2 and 3	See pages 2 and 3	See pages 2 and 3	See pages 2 and 3
9	2022 (1)	2,344,240	(91,083)	(7,553,941)	(1,671,182)	(6,971,966)
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Note:

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

FLORIDA PUBLIC SERVICE COMMISSION

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

Type of Data Shown:
 X Projected Test Year Ended: 12/31/22
 X Prior Year Ended: 12/31/21
 X Historical Test Year Ended: 12/31/20

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

DOCKET NO.: 20210015-EI

(\$000)

Witness: Scott R. Bores, Liz Fuentes

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

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

Type of Data Shown:
X Projected Test Year Ended: 12/31/22
X Prior Year Ended: 12/31/21
X Historical Test Year Ended: 12/31/20

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

DOCKET NO.: 20210015-EI

(\$000)

Witness: Scott R. Bores, Liz Fuentes

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

EXPLANATION: Provide an analysis of accumulated investment
 tax credits generated and amortization of investment tax credits
 on an annual basis beginning with the historical base year in the
 last rate case and ending with end of the test year.

Type of Data Shown:
 Projected Test Year Ended: 12/31/22
 Prior Year Ended: 12/31/21
 Historical Test Year Ended: 12/31/20

DOCKET NO.: 20210015-EI

(\$000)

Witness: Scott R. Bores, Liz Fuentes

	(1)	(2)	(3)	(4)	(5)
Line No.	Annual Period	Beginning Balance	Amortization	Generated	Ending Balance
1					
2	2015	See pages 2 and 3	See pages 2 and 3	See pages 2 and 3	See pages 2 and 3
3	2016	See pages 2 and 3	See pages 2 and 3	See pages 2 and 3	See pages 2 and 3
4	2017	See pages 2 and 3	See pages 2 and 3	See pages 2 and 3	See pages 2 and 3
5	2018	See pages 2 and 3	See pages 2 and 3	See pages 2 and 3	See pages 2 and 3
6	2019	See pages 2 and 3	See pages 2 and 3	See pages 2 and 3	See pages 2 and 3
7	2020	See pages 2 and 3	See pages 2 and 3	See pages 2 and 3	See pages 2 and 3
8	2021	See pages 2 and 3	See pages 2 and 3	See pages 2 and 3	See pages 2 and 3
9	2022	1,330,990	42,944	223,804	1,511,851
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11	NOTE: TOTALS MAY NOT ADD DUE TO ROUNDING				
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FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide an analysis of accumulated investment tax credits generated and amortization of investment tax credits on an annual basis beginning with the historical base year in the last rate case and ending with end of the test year.

Type of Data Shown:
 X Projected Test Year Ended: 12/31/22
 X Prior Year Ended: 12/31/21
 X Historical Test Year Ended: 12/31/20

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

DOCKET NO.: 20210015-EI

(\$000)

Witness: Scott R. Bores, Liz Fuentes

	(1)	(2)	(3)	(4)	(5)
Line No.	Annual Period	Beginning Balance	Amortization	Generated	Ending Balance
1					
2	2015	161,708	6,813	801	155,695
3	2016	155,695	7,355	120,687	269,026
4	2017	269,026	10,978	1,271	259,319
5	2018	259,319	17,837	218,404	459,886
6	2019	459,886	21,839	102,195	540,241
7	2020	540,241	28,637	338,611	850,216
8	2021	875,046	33,972	414,422	1,255,496
9	2022	See page 1	See page 1	See page 1	See page 1
10					
11	NOTE: TOTALS MAY NOT ADD DUE TO ROUNDING				
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FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide an analysis of accumulated investment tax credits generated and amortization of investment tax credits on an annual basis beginning with the historical base year in the last rate case and ending with end of the test year.

Type of Data Shown:
 X Projected Test Year Ended: 12/31/22
 X Prior Year Ended: 12/31/21
 X Historical Test Year Ended: 12/31/20

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

DOCKET NO.: 20210015-EI

(\$000)

Witness: Scott R. Bores, Liz Fuentes

	(1)	(2)	(3)	(4)	(5)
Line No.	Annual Period	Beginning Balance	Amortization	Generated	Ending Balance
1					
2	2015	2,783	702		2,081
3	2016	2,081	511		1,570
4	2017	1,570	394		1,176
5	2018	1,176	324	114	966
6	2019	966	283		683
7	2020	683	746	25,033	24,970
8	2021	24,983	1,038	51,549	75,494
9	2022	See page 1	See page 1	See page 1	See page 1
10					
11	NOTE: TOTALS MAY NOT ADD DUE TO ROUNDING				
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FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: FLORIDA POWER & LIGHT COMPANY
 AND SUBSIDIARIES (CONSOLIDATED)

EXPLANATION:

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

Type of Data Shown:
 X Projected Test Year Ended 12/31/22
 X Prior Year Ended 12/31/21
 ___ Historical Test Year Ended ___/___/___

DOCKET NO.: 20210015-EI

(000)

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

Line No.	(1)	(2)	(3)	(4)	(5)
1					
2	Leasing Payments for prior year:		See pages 2 and 3		
3					
4	Leasing Payments for test year:		\$ 7,186	Building	
5			3,311	Equipment (Rail Car)	
6			189	Equipment (Amazon Web Services)	
7			72	Equipment (Substation)	
8			41	Equipment (Tower)	
9			2,079	Land & Land Rights	
10			18	Vehicle	
11			63,720	Other (Shell PPA)	
12			\$ 76,617		
13					
14					
15	Leasing Payments, Remaining Life Contracts		\$ 3,220	Building	
16			8,711	Equipment (Rail Car)	
17			31	Equipment (Amazon Web Services)	
18			1,805	Equipment (Substation)	
19			95	Equipment (Tower)	
20			28,470	Land & Land Rights	
21			10	Vehicle	
22			26,550	Other (Shell PPA)	
23			\$ 68,893		
24					
25					
26					
27					

Describe Leasing Agreements Whose Lifetime Costs Exceed \$10 Million

Asset	Original Cost	Annual Payment	Life of Contract	Disposition of Asset, Provision for Purchase
<u>LAND & LAND RIGHTS</u>				
NASA PV Facility (Test Year)	15,321	781	Expiration Date November 2050	No Purchase Option
NASA PV Facility (Prior Year)	See pages 2 and 3	See pages 2 and 3	See pages 2 and 3	See pages 2 and 3
<u>EQUIPMENT (RAILCARS)</u>				
Cedar Bay Railroad Car Net Lease (Test Year)	10,461	1,335	Expiration Date January 2025	No Purchase Option
Cedar Bay Railroad Car Net Lease (Prior Year)	See pages 2 and 3	See pages 2 and 3	See pages 2 and 3	See pages 2 and 3
Indiantown Railcar Lease (Test Year)	15,780	1,977	Expiration Date December 2025	No Purchase Option
Indiantown Railcar Lease (Prior Year)	See pages 2 and 3	See pages 2 and 3	See pages 2 and 3	See pages 2 and 3
<u>BUILDINGS</u>				
GO Office Lease (Test Year)	36,605	6,816	Expiration Date April 2023	No Purchase Option
GO Office Lease (Prior Year)	See pages 2 and 3	See pages 2 and 3	See pages 2 and 3	See pages 2 and 3
<u>OTHER</u>				
GULF Shell PPA (Test Year)	261,033	63,720	Expiration Date May 2023	No Purchase Option
GULF Shell PPA (Prior Year)	See pages 2 and 3	See pages 2 and 3	See pages 2 and 3	See pages 2 and 3

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

Supporting Schedules:

Recap schedules:

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

EXPLANATION:

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

Type of Data Shown:
 X Projected Test Year Ended 12/31/22
 X Prior Year Ended 12/31/21
 ___ Historical Test Year Ended ___/___/___

DOCKET NO.: 20210015-EI

(000)

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

Line No.	(1)	(2)	(3)	(4)	(5)
1					
2					
3					
4	Leasing Payments for prior year:		7,040	Building	
5			3,311	Equipment (Rail Car)	
6			72	Equipment (Substation)	
7			221	Equipment (Tower)	
8			1,775	Land & Land Rights	
9			25	Vehicle	
10			<u>\$ 12,445</u>		
11					
12	Leasing Payments for test year:				
13					
14					
15	Leasing Payments, Remaining Life Contracts				
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24					

Describe Leasing Agreements Whose Lifetime Costs Exceed \$10 Million

Asset	Original Cost	Annual Payment	Life of Contract	Disposition of Asset, Provision for Purchase
<u>LAND & LAND RIGHTS</u>				
NASA PV Facility (Prior Year)	15,321	766	Expiration Date November 2050	No Purchase Option
NASA PV Facility (Test Year)	See page 1	See page 1	See page 1	See page 1
<u>EQUIPMENT (RAILCARS)</u>				
Cedar Bay Railroad Car Net Lease (Prior Year)	10,461	1,335	Expiration Date January 2025	No Purchase Option
Cedar Bay Railroad Car Net Lease (Test Year)	See page 1	See page 1	See page 1	See page 1
Indiantown Railcar Lease (Prior Year)	15,780	1,977	Expiration Date December 2025	No Purchase Option
Indiantown Railcar Lease (Test Year)	See page 1	See page 1	See page 1	See page 1
<u>BUILDINGS</u>				
GO Office Lease (Prior Year)	36,605	6,617	Expiration Date April 2023	No Purchase Option
GO Office Lease (Test Year)	See page 1	See page 1	See page 1	See page 1

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

Supporting Schedules:

Recap schedules:

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

EXPLANATION:

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

Type of Data Shown:
 Projected Test Year Ended 12/31/22
 Prior Year Ended 12/31/21
 Historical Test Year Ended ___/___/___

DOCKET NO.: 20210015-EI

(000)

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

Line No.	(1)	(2)	(3)	(4)	(5)
1					
2			See pages 2 and 3		
3					
4	Leasing Payments for prior year:		63	Equipment (Rail Car)	
5			189	Equipment (Amazon Web Services)	
6			559	Equipment (Unit Fiber)	
7			259	Land & Land Rights	
8			63,720	Other (Shell PPA)	
9			\$ 64,790		
10					
11	Leasing Payments for test year:		See page 1		
12					
13	Leasing Payments, Remaining Life Contracts		See page 1		
14					
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24					

Describe Leasing Agreements Whose Lifetime Costs Exceed \$10 Million

Asset	Original Cost	Annual Payment	Life of Contract	Disposition of Asset, Provision for Purchase
<u>OTHER</u>				
GULF Shell PPA (Prior Year)	261,033	63,720	Expiration Date May 2023	No Purchase Option
GULF Shell PPA (Test Year)	See page 1	See page 1	See page 1	See page 1

NOTES:

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

Supporting Schedules:

Recap schedules:

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

EXPLANATION: Provide a statement of changes in accounting policy for the test year and the prior year. If appropriate, explain any changes in accounting procedures for the projected test year and the effect, if any, of the use of a non-calendar test year.

Type of Data Shown:
 Projected Test Year Ended 12/31/22
 Prior Year Ended 12/31/21
____ Historical Test Year Ended ____/____/____

DOCKET NO.: 20210015-EI

Witness: Keith Ferguson

Line (1)
No.

1 There were no changes in accounting policy in the Test Year affecting rate base.

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Supporting Schedules:

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION:

Provide a statement of changes in accounting policy for the test year and the prior year. If appropriate, explain any changes in accounting procedures for the projected test year and the effect, if any, of the use of a non-calendar test year.

Type of Data Shown:

Projected Test Year Ended 12/31/22

Prior Year Ended 12/31/21

Historical Test Year Ended ___/___/___

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

DOCKET NO.: 20210015-EI

Witness: Keith Ferguson

Line
No.

(1)

1 There were no changes in accounting policy in the Prior Year affecting rate base.

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Supporting Schedules:

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION:

Provide a statement of changes in accounting policy for the test year and the prior year. If appropriate, explain any changes in accounting procedures for the projected test year and the effect, if any, of the use of a non-calendar test year.

Type of Data Shown:

Projected Test Year Ended 12/31/22

Prior Year Ended 12/31/21

____ Historical Test Year Ended ___/___/___

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

DOCKET NO.: 20210015-EI

Witness: Keith Ferguson

Line
No.

(1)

1 There were no changes in accounting policy in the Prior Year affecting rate base.

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Supporting Schedules:

Recap Schedules: