



R. Wade Litchfield
Vice President & General Counsel
Florida Power & Light Company
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March 12, 2021

VIA ELECTRONIC FILING

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

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

Dear Mr. Teitzman:

Attached for filing on behalf of Florida Power & Light Company ("FPL") in the above-referenced docket are 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 32 of 69) MFRs, 2023 Subsequent Year Adjustment, Volume 3 of 8, Section C, Net Operating Income

Sincerely,

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

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

RWL:ec

**BEFORE THE
FLORIDA PUBLIC SERVICE COMMISSION**

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

**MINIMUM FILING REQUIREMENTS
2023 SUBSEQUENT YEAR ADJUSTMENT**

**VOLUME 3 OF 8
SECTION C: NET OPERATING INCOME
SCHEDULES**

C

| FLORIDA PUBLIC SERVICE COMMISSION | | EXPLANATION: Provide the calculation of jurisdictional net operating income for the test year, the prior year and the most recent historical year. | | | | | Type of Data Shown: _ Projected Test Year Ended: _/_/_ _ Prior Year Ended: _/_/_ _ Historical Test Year Ended: _/_/_ X Proj. Subsequent Yr Ended: 12/31/23 | | | |
|---|-------------------------------------|--|----------------------|------------------------|-----------------------|-------------------------------|--|--|------------------------------------|--|
| COMPANY: FLORIDA POWER & LIGHT COMPANY AND SUBSIDIARIES (CONSOLIDATED) | | (\$000) | | | | | Witness: Liz Fuentes | | | |
| DOCKET NO.: 20210015-EI | | | | | | | | | | |
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) |
| Line No. | DESCRIPTION | TOTAL COMPANY PER BOOKS | NON-ELECTRIC UTILITY | TOTAL ELECTRIC (2)-(3) | JURISDICTIONAL FACTOR | JURISDICTIONAL AMOUNT (4)X(5) | JURISDICTIONAL COMMISSION ADJUSTMENTS (SCHEDULE C-2) | JURISDICTIONAL ADJUSTED PER COMMISSION (6) + (7) | JURISDICTIONAL COMPANY ADJUSTMENTS | JURISDICTIONAL ADJUSTED AMOUNT (8) + (9) |
| 1 | REVENUE FROM SALES | 12,772,307 | 0 | 12,772,307 | 0.97027 | 12,392,533 | (4,614,176) | 7,778,357 | 0 | 7,778,357 |
| 2 | | | | | | | | | | |
| 3 | OTHER OPERATING REVENUES | 304,722 | 0 | 304,722 | 0.72910 | 222,173 | (3,800) | 218,373 | 0 | 218,373 |
| 4 | | | | | | | | | | |
| 5 | TOTAL OPERATING REVENUES | 13,077,029 | 0 | 13,077,029 | 0.96465 | 12,614,706 | (4,617,976) | 7,996,730 | 0 | 7,996,730 |
| 6 | | | | | | | | | | |
| 7 | OTHER O&M | 1,745,199 | 0 | 1,745,199 | 0.96940 | 1,691,797 | (242,930) | 1,448,867 | (88,261) | 1,360,607 |
| 8 | | | | | | | | | | |
| 9 | FUEL & INTERCHANGE | 2,699,977 | 0 | 2,699,977 | 0.95690 | 2,583,603 | (2,563,880) | 19,723 | 0 | 19,723 |
| 10 | | | | | | | | | | |
| 11 | PURCHASED POWER | 222,295 | 0 | 222,295 | 0.95713 | 212,765 | (212,765) | 0 | 0 | 0 |
| 12 | | | | | | | | | | |
| 13 | DEFERRED COSTS | 140,226 | 0 | 140,226 | 0.95778 | 134,306 | (134,306) | 0 | 0 | 0 |
| 14 | | | | | | | | | | |
| 15 | DEPRECIATION & AMORTIZATION | 2,797,119 | 0 | 2,797,119 | 0.96579 | 2,701,422 | (187,961) | 2,513,461 | (84,693) | 2,428,768 |
| 16 | | | | | | | | | | |
| 17 | TAXES OTHER THAN INCOME TAXES | 1,711,560 | 0 | 1,711,560 | 0.98204 | 1,680,816 | (820,949) | 859,867 | (265) | 859,602 |
| 18 | | | | | | | | | | |
| 19 | INCOME TAXES | 564,917 | 0 | 564,917 | 0.95645 | 540,313 | (103,705) | 436,608 | 50,380 | 486,988 |
| 20 | | | | | | | | | | |
| 21 | (GAIN)/LOSS ON DISPOSAL OF PLANT | (6,024) | 0 | (6,024) | 1.00000 | (6,024) | 0 | (6,024) | 0 | (6,024) |
| 22 | | | | | | | | | | |
| 23 | TOTAL OPERATING EXPENSES | 9,875,270 | 0 | 9,875,270 | 0.96595 | 9,538,998 | (4,266,495) | 5,272,503 | (122,839) | 5,149,664 |
| 24 | | | | | | | | | | |
| 25 | NET OPERATING INCOME | 3,201,759 | 0 | 3,201,759 | 0.96063 | 3,075,708 | (351,481) | 2,724,227 | 122,839 | 2,847,065 |
| 26 | | | | | | | | | | |
| 27 | TOTALS MAY NOT ADD DUE TO ROUNDING. | | | | | | | | | |
| 28 | | | | | | | | | | |
| 29 | | | | | | | | | | |
| 30 | | | | | | | | | | |

| FLORIDA PUBLIC SERVICE COMMISSION | | EXPLANATION: Provide the calculation of jurisdictional net operating income for the test year, the prior year and the most recent historical year. | | | | | Type of Data Shown: _ Projected Test Year Ended: __/__/__ _ Prior Year Ended: __/__/__ _ Historical Test Year Ended: __/__/__ X Proj. Subsequent Yr Ended: 12/31/23 | | | |
|--|-------------------------------------|--|----------------------|------------------------|-----------------------|-------------------------------|---|--|------------------------------------|--|
| COMPANY: FLORIDA POWER & LIGHT COMPANY AND SUBSIDIARIES (CONSOLIDATED) | | (\$000) | | | | | Witness: Liz Fuentes | | | |
| DOCKET NO.: 20210015-EI | | | | | | | | | | |
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) |
| Line No. | DESCRIPTION | TOTAL COMPANY PER BOOKS | NON-ELECTRIC UTILITY | TOTAL ELECTRIC (2)-(3) | JURISDICTIONAL FACTOR | JURISDICTIONAL AMOUNT (4)X(5) | JURISDICTIONAL COMMISSION ADJUSTMENTS (SCHEDULE C-2) | JURISDICTIONAL ADJUSTED PER COMMISSION (6) + (7) | JURISDICTIONAL COMPANY ADJUSTMENTS | JURISDICTIONAL ADJUSTED AMOUNT (8) + (9) |
| 1 | REVENUE FROM SALES | 12,772,187 | 0 | 12,772,187 | 0.97027 | 12,392,413 | (4,614,056) | 7,778,357 | 0 | 7,778,357 |
| 2 | | | | | | | | | | |
| 3 | OTHER OPERATING REVENUES | 304,722 | 0 | 304,722 | 0.72910 | 222,173 | (3,800) | 218,373 | 0 | 218,373 |
| 4 | | | | | | | | | | |
| 5 | TOTAL OPERATING REVENUES | 13,076,909 | 0 | 13,076,909 | 0.96465 | 12,614,586 | (4,617,857) | 7,996,730 | 0 | 7,996,730 |
| 6 | | | | | | | | | | |
| 7 | OTHER O&M | 1,745,199 | 0 | 1,745,199 | 0.96940 | 1,691,797 | (242,930) | 1,448,867 | (88,261) | 1,360,607 |
| 8 | | | | | | | | | | |
| 9 | FUEL & INTERCHANGE | 2,699,977 | 0 | 2,699,977 | 0.95690 | 2,583,603 | (2,563,880) | 19,723 | 0 | 19,723 |
| 10 | | | | | | | | | | |
| 11 | PURCHASED POWER | 222,295 | 0 | 222,295 | 0.95713 | 212,765 | (212,765) | 0 | 0 | 0 |
| 12 | | | | | | | | | | |
| 13 | DEFERRED COSTS | 140,226 | 0 | 140,226 | 0.95778 | 134,306 | (134,306) | 0 | 0 | 0 |
| 14 | | | | | | | | | | |
| 15 | DEPRECIATION & AMORTIZATION | 2,797,119 | 0 | 2,797,119 | 0.96579 | 2,701,422 | (187,961) | 2,513,461 | 161,198 | 2,674,659 |
| 16 | | | | | | | | | | |
| 17 | TAXES OTHER THAN INCOME TAXES | 1,711,552 | 0 | 1,711,552 | 0.98204 | 1,680,808 | (820,941) | 859,867 | (265) | 859,602 |
| 18 | | | | | | | | | | |
| 19 | INCOME TAXES | 564,889 | 0 | 564,889 | 0.95644 | 540,285 | (102,540) | 437,744 | (24,001) | 413,743 |
| 20 | | | | | | | | | | |
| 21 | (GAIN)/LOSS ON DISPOSAL OF PLANT | (6,024) | 0 | (6,024) | 1.00000 | (6,024) | 0 | (6,024) | 0 | (6,024) |
| 22 | | | | | | | | | | |
| 23 | TOTAL OPERATING EXPENSES | 9,875,234 | 0 | 9,875,234 | 0.96595 | 9,538,962 | (4,265,322) | 5,273,639 | 48,672 | 5,322,311 |
| 24 | | | | | | | | | | |
| 25 | NET OPERATING INCOME | 3,201,676 | 0 | 3,201,676 | 0.96063 | 3,075,624 | (352,534) | 2,723,090 | (48,672) | 2,674,419 |
| 26 | | | | | | | | | | |
| 27 | TOTALS MAY NOT ADD DUE TO ROUNDING. | | | | | | | | | |
| 28 | | | | | | | | | | |
| 29 | | | | | | | | | | |
| 30 | | | | | | | | | | |

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide a schedule of net operating income adjustments for the projected subsequent year.

Type of Data Shown:
 _ Projected Test Year Ended: / /

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

Provide the details of all adjustments on Schedule C-3.

_ Prior Year Ended: / /
 _ Historical Test Year Ended: / /

(\$000)

X Proj. Subsequent Yr Ended: 12/31/23
 Witness: Keith Ferguson, Liz Fuentes

DOCKET NO.: 20210015-EI

| Line No. | DESCRIPTION | (1) JURISDICTIONAL AMOUNT SCHEDULE C-1 COL 6 | (2) AVIATION - EXPENSES | (3) CAPACITY COST RECOVERY | (4) CONSERVATION COST RECOVERY | (5) - (9) COMMISSION ADJUSTMENTS | | | | |
|----------|-------------------------------------|--|-------------------------------|----------------------------------|--------------------------------------|-------------------------------------|---------------------------------------|----------------------------------|-----------------------------|-----------------------------|
| | | | | | | (5) ECONOMIC DEVELOPMENT | (6) ENVIRONMENTAL COST RECOVERY | (7) EXECUTIVE COMPENSATION | (8) FRANCHISE EXPENSE | (9) FRANCHISE REVENUE |
| 1 | REVENUE FROM SALES | 12,392,533 | 0 | (255,273) | (63,114) | 0 | (355,439) | 0 | 0 | (530,650) |
| 2 | | | | | | | | | | |
| 3 | OTHER OPERATING REVENUES | 222,173 | 0 | (2,981) | 0 | 0 | 0 | 0 | 0 | 0 |
| 4 | | | | | | | | | | |
| 5 | TOTAL OPERATING REVENUES | 12,614,706 | 0 | (258,254) | (63,114) | 0 | (355,439) | 0 | 0 | (530,650) |
| 6 | | | | | | | | | | |
| 7 | OTHER O&M | 1,691,797 | (194) | (45,911) | (54,044) | (613) | (48,210) | (50,502) | 0 | (382) |
| 8 | | | | | | | | | | |
| 9 | FUEL & INTERCHANGE | 2,583,603 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10 | | | | | | | | | | |
| 11 | PURCHASED POWER | 212,765 | 0 | (41,704) | 0 | 0 | 0 | 0 | 0 | 0 |
| 12 | | | | | | | | | | |
| 13 | DEFERRED COSTS | 134,306 | 0 | (134,306) | 0 | 0 | 0 | 0 | 0 | 0 |
| 14 | | | | | | | | | | |
| 15 | DEPRECIATION & AMORTIZATION | 2,701,422 | 0 | (6,134) | (4,104) | 0 | (67,724) | 0 | 0 | 0 |
| 16 | | | | | | | | | | |
| 17 | TAXES OTHER THAN INCOME TAXES | 1,680,816 | 0 | (183) | (1,076) | 0 | (250) | 0 | (517,002) | (13,266) |
| 18 | | | | | | | | | | |
| 19 | INCOME TAXES | 540,313 | 49 | (7,608) | (986) | 155 | (60,639) | 12,800 | 131,034 | (131,034) |
| 20 | | | | | | | | | | |
| 21 | (GAIN)/LOSS ON DISPOSAL OF PLANT | (6,024) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 22 | | | | | | | | | | |
| 23 | TOTAL OPERATING EXPENSES | 9,538,998 | (145) | (235,844) | (60,210) | (458) | (176,824) | (37,702) | (385,968) | (144,682) |
| 24 | | | | | | | | | | |
| 25 | NET OPERATING INCOME | 3,075,708 | 145 | (22,410) | (2,904) | 458 | (178,616) | 37,702 | 385,968 | (385,968) |
| 26 | | | | | | | | | | |
| 27 | TOTALS MAY NOT ADD DUE TO ROUNDING. | | | | | | | | | |
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| 38 | | | | | | | | | | |

FLORIDA PUBLIC SERVICE COMMISSION
 EXPLANATION: Provide a schedule of net operating income adjustments for the projected subsequent year.
 Provide the details of all adjustments on Schedule C-3.
 Type of Data Shown:
 _ Projected Test Year Ended: / /
 _ Prior Year Ended: / /
 _ Historical Test Year Ended: / /
 X Proj. Subsequent Yr Ended: 12/31/23
 Witness: Keith Ferguson, Liz Fuentes

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

(\$000)

DOCKET NO.: 20210015-EI

| | (10) | (11) | (12) | (13) | (14) | (15) | (16) | (17) | (18) | |
|----------|-------------------------------------|--------------------|--------------------|---------------------------|--------------------------|---------------------------|---------------------------|-------------------------------------|------------------------|-------------------------|
| | COMMISSION ADJUSTMENTS | | | | | | | | TOTAL | JURISDICTIONAL |
| Line No. | DESCRIPTION | FUEL COST RECOVERY | GROSS RECEIPTS TAX | INDUSTRY ASSOCIATION DUES | INTEREST SYNCHRONIZATION | INTEREST TAX DEFICIENCIES | STORM DEFICIENCY RECOVERY | STORM PROTECTION PLAN COST RECOVERY | COMMISSION ADJUSTMENTS | ADJUSTED PER COMMISSION |
| 1 | REVENUE FROM SALES | (2,746,825) | (289,142) | 0 | 0 | 0 | (89,543) | (284,189) | (4,614,176) | 7,778,357 |
| 2 | | | | | | | | | | |
| 3 | OTHER OPERATING REVENUES | (819) | 0 | 0 | 0 | 0 | 0 | 0 | (3,800) | 218,373 |
| 4 | | | | | | | | | | |
| 5 | TOTAL OPERATING REVENUES | (2,747,644) | (289,142) | 0 | 0 | 0 | (89,543) | (284,189) | (4,617,976) | 7,996,730 |
| 6 | | | | | | | | | | |
| 7 | OTHER O&M | (1,895) | 0 | (107) | 0 | (67) | (40,800) | (205) | (242,930) | 1,448,867 |
| 8 | | | | | | | | | | |
| 9 | FUEL & INTERCHANGE | (2,563,880) | 0 | 0 | 0 | 0 | 0 | 0 | (2,563,880) | 19,723 |
| 10 | | | | | | | | | | |
| 11 | PURCHASED POWER | (171,062) | 0 | 0 | 0 | 0 | 0 | 0 | (212,765) | 0 |
| 12 | | | | | | | | | | |
| 13 | DEFERRED COSTS | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (134,306) | 0 |
| 14 | | | | | | | | | | |
| 15 | DEPRECIATION & AMORTIZATION | 0 | 0 | 0 | 0 | 0 | (48,743) | (61,256) | (187,961) | 2,513,461 |
| 16 | | | | | | | | | | |
| 17 | TAXES OTHER THAN INCOME TAXES | (30) | (289,142) | 0 | 0 | 0 | 0 | 0 | (820,949) | 859,867 |
| 18 | | | | | | | | | | |
| 19 | INCOME TAXES | (2,732) | (0) | 27 | 11,662 | 17 | 0 | (56,451) | (103,705) | 436,608 |
| 20 | | | | | | | | | | |
| 21 | (GAIN)/LOSS ON DISPOSAL OF PLANT | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (6,024) |
| 22 | | | | | | | | | | |
| 23 | TOTAL OPERATING EXPENSES | (2,739,598) | (289,142) | (80) | 11,662 | (50) | (89,543) | (117,911) | (4,266,495) | 5,272,503 |
| 24 | | | | | | | | | | |
| 25 | NET OPERATING INCOME | (8,046) | (0) | 80 | (11,662) | 50 | 0 | (166,278) | (351,481) | 2,724,227 |
| 26 | | | | | | | | | | |
| 27 | TOTALS MAY NOT ADD DUE TO ROUNDING. | | | | | | | | | |
| 28 | | | | | | | | | | |
| 29 | | | | | | | | | | |
| 30 | | | | | | | | | | |

| FLORIDA PUBLIC SERVICE COMMISSION | | EXPLANATION: Provide a schedule of net operating income adjustments for the projected subsequent year. Provide the details of all adjustments on Schedule C-3. | | | | | | | | | | | Type of Data Shown: _ Projected Test Year Ended: _/~/_ _ Prior Year Ended: _/~/_ _ Historical Test Year Ended: _/~/_ X Proj. Subsequent Yr Ended: 12/31/23 Witness: Keith Ferguson, Liz Fuentes | |
|---|-------------------------------------|---|-------------------|--------------|-------------------------------|-----------------------------|--------------------------------|---------------|-----------------------------|------------------------------|------------------------------|-------------------------------------|--|--|
| COMPANY: FLORIDA POWER & LIGHT COMPANY AND SUBSIDIARIES (CONSOLIDATED) | | (\$000) | | | | | | | | | | | | |
| DOCKET NO.: 20210015-EI | | (19) | (20) | (21) | (22) | (23) | (24) | (25) | (26) | (27) | (28) | (29) | (30) | (31) |
| | | COMPANY ADJUSTMENTS | | | | | | | | | | | | |
| Line No. | DESCRIPTION | ADJUSTED PER COMMISSION SCHEDULE C-2 COL. 18 | RATE CASE EXPENSE | DEPRECIATION | CAPITAL RECOVERY AMORTIZATION | COVID - 19 REGULATORY ASSET | SCHERER ASH POND DISMANTLEMENT | DISMANTLEMENT | ENVIRONMENTAL COST RECOVERY | NUCLEAR END OF LIFE ACCRUALS | SCHERER CONSUMMATION PAYMENT | STORM PROTECTION PLAN COST RECOVERY | TOTAL COMPANY ADJUSTMENTS | JURISDICTIONAL ADJUSTED PER COMMISSION AND COMPANY |
| 1 | REVENUE FROM SALES | 7,778,357 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 7,778,357 |
| 2 | | | | | | | | | | | | | | |
| 3 | OTHER OPERATING REVENUES | 218,373 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 218,373 |
| 4 | | | | | | | | | | | | | | |
| 5 | TOTAL OPERATING REVENUES | 7,996,730 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 7,996,730 |
| 6 | | | | | | | | | | | | | | |
| 7 | OTHER O&M | 1,448,867 | 1,292 | 0 | 0 | 0 | 0 | 0 | (476) | (7,512) | 0 | (81,565) | (88,261) | 1,360,607 |
| 8 | | | | | | | | | | | | | | |
| 9 | FUEL & INTERCHANGE | 19,723 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 19,723 |
| 10 | | | | | | | | | | | | | | |
| 11 | PURCHASED POWER | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 12 | | | | | | | | | | | | | | |
| 13 | DEFERRED COSTS | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 14 | | | | | | | | | | | | | | |
| 15 | DEPRECIATION & AMORTIZATION | 2,513,461 | 0 | (237,683) | 123,665 | 5,123 | (8,472) | 23,166 | 0 | 0 | 9,589 | (82) | (84,693) | 2,428,768 |
| 16 | | | | | | | | | | | | | | |
| 17 | TAXES OTHER THAN INCOME TAXES | 859,867 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (265) | (265) | 859,602 |
| 18 | | | | | | | | | | | | | | |
| 19 | INCOME TAXES | 436,608 | (328) | 75,776 | (40,400) | (1,298) | 2,147 | (5,871) | 121 | 1,904 | (2,430) | 20,761 | 50,380 | 486,988 |
| 20 | | | | | | | | | | | | | | |
| 21 | (GAIN)/LOSS ON DISPOSAL OF PLANT | (6,024) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (6,024) |
| 22 | | | | | | | | | | | | | | |
| 23 | TOTAL OPERATING EXPENSES | 5,272,503 | 965 | (161,907) | 83,265 | 3,824 | (6,325) | 17,295 | (356) | (5,608) | 7,159 | (61,151) | (122,839) | 5,149,664 |
| 24 | | | | | | | | | | | | | | |
| 25 | NET OPERATING INCOME | 2,724,227 | (965) | 161,907 | (83,265) | (3,824) | 6,325 | (17,295) | 356 | 5,608 | (7,159) | 61,151 | 122,839 | 2,847,065 |
| 26 | | | | | | | | | | | | | | |
| 27 | TOTALS MAY NOT ADD DUE TO ROUNDING. | | | | | | | | | | | | | |
| 28 | | | | | | | | | | | | | | |
| 29 | | | | | | | | | | | | | | |
| 30 | | | | | | | | | | | | | | |

| | | |
|---|---|--|
| FLORIDA PUBLIC SERVICE COMMISSION | EXPLANATION: Provide a schedule of net operating income adjustments for the projected subsequent year. Provide the details of all adjustments on Schedule C-3. | Type of Data Shown: _ Projected Test Year Ended: <u> </u> / <u> </u> / <u> </u> _ Prior Year Ended: <u> </u> / <u> </u> / <u> </u> _ Historical Test Year Ended: <u> </u> / <u> </u> / <u> </u> X Proj. Subsequent Yr Ended: 12/31/23 Witness: Keith Ferguson, Liz Fuentes |
| COMPANY: FLORIDA POWER & LIGHT COMPANY AND SUBSIDIARIES (CONSOLIDATED) | (\$000) | |
| DOCKET NO.: 20210015-EI | | |

| Line No. | DESCRIPTION | (1) JURISDICTIONAL AMOUNT SCHEDULE C-1 COL 6 | (2) AVIATION - EXPENSES | (3) CAPACITY COST RECOVERY | (4) CONSERVATION COST RECOVERY | COMMISSION ADJUSTMENTS | | | | | (9) FRANCHISE REVENUE |
|----------|-------------------------------------|---|----------------------------|-------------------------------|-----------------------------------|-----------------------------|------------------------------------|-------------------------------|--------------------------|-----------|--------------------------|
| | | | | | | (5) ECONOMIC DEVELOPMENT | (6) ENVIRONMENTAL COST RECOVERY | (7) EXECUTIVE COMPENSATION | (8) FRANCHISE EXPENSE | | |
| 1 | REVENUE FROM SALES | 12,392,413 | 0 | (255,266) | (63,113) | 0 | (355,386) | 0 | 0 | (530,645) | |
| 2 | | | | | | | | | | | |
| 3 | OTHER OPERATING REVENUES | 222,173 | 0 | (2,981) | 0 | 0 | 0 | 0 | 0 | 0 | |
| 4 | | | | | | | | | | | |
| 5 | TOTAL OPERATING REVENUES | 12,614,586 | 0 | (258,247) | (63,113) | 0 | (355,386) | 0 | 0 | (530,645) | |
| 6 | | | | | | | | | | | |
| 7 | OTHER O&M | 1,691,797 | (194) | (45,911) | (54,044) | (613) | (48,210) | (50,502) | 0 | (382) | |
| 8 | | | | | | | | | | | |
| 9 | FUEL & INTERCHANGE | 2,583,603 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 10 | | | | | | | | | | | |
| 11 | PURCHASED POWER | 212,765 | 0 | (41,704) | 0 | 0 | 0 | 0 | 0 | 0 | |
| 12 | | | | | | | | | | | |
| 13 | DEFERRED COSTS | 134,306 | 0 | (134,306) | 0 | 0 | 0 | 0 | 0 | 0 | |
| 14 | | | | | | | | | | | |
| 15 | DEPRECIATION & AMORTIZATION | 2,701,422 | 0 | (6,134) | (4,104) | 0 | (67,724) | 0 | 0 | 0 | |
| 16 | | | | | | | | | | | |
| 17 | TAXES OTHER THAN INCOME TAXES | 1,680,808 | 0 | (183) | (1,076) | 0 | (250) | 0 | (516,997) | (13,266) | |
| 18 | | | | | | | | | | | |
| 19 | INCOME TAXES | 540,285 | 49 | (7,606) | (986) | 155 | (60,626) | 12,800 | 131,033 | (131,033) | |
| 20 | | | | | | | | | | | |
| 21 | (GAIN)/LOSS ON DISPOSAL OF PLANT | (6,024) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 22 | | | | | | | | | | | |
| 23 | TOTAL OPERATING EXPENSES | 9,538,962 | (145) | (235,843) | (60,210) | (458) | (176,810) | (37,702) | (385,964) | (144,681) | |
| 24 | | | | | | | | | | | |
| 25 | NET OPERATING INCOME | 3,075,624 | 145 | (22,404) | (2,904) | 458 | (178,576) | 37,702 | 385,964 | (385,964) | |
| 26 | | | | | | | | | | | |
| 27 | TOTALS MAY NOT ADD DUE TO ROUNDING. | | | | | | | | | | |
| 28 | | | | | | | | | | | |
| 29 | | | | | | | | | | | |
| 30 | | | | | | | | | | | |
| 31 | | | | | | | | | | | |
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| 36 | | | | | | | | | | | |
| 37 | | | | | | | | | | | |
| 38 | | | | | | | | | | | |

FLORIDA PUBLIC SERVICE COMMISSION
 EXPLANATION: Provide a schedule of net operating income adjustments for the projected subsequent year.
 Provide the details of all adjustments on Schedule C-3.
 Type of Data Shown:
 _ Projected Test Year Ended: / /
 _ Prior Year Ended: / /
 _ Historical Test Year Ended: / /
 X Proj. Subsequent Yr Ended: 12/31/23
 Witness: Keith Ferguson, Liz Fuentes

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

DOCKET NO.: 20210015-EI

(\$000)

| | (10) | (11) | (12) | (13) | (14) | (15) | (16) | (17) | (18) | |
|----------|-------------------------------------|--------------------|--------------------|---------------------------|--------------------------|---------------------------|---------------------------|-------------------------------------|------------------------------|--|
| | COMMISSION ADJUSTMENTS | | | | | | | | | |
| Line No. | DESCRIPTION | FUEL COST RECOVERY | GROSS RECEIPTS TAX | INDUSTRY ASSOCIATION DUES | INTEREST SYNCHRONIZATION | INTEREST TAX DEFICIENCIES | STORM DEFICIENCY RECOVERY | STORM PROTECTION PLAN COST RECOVERY | TOTAL COMMISSION ADJUSTMENTS | JURISDICTIONAL ADJUSTED PER COMMISSION |
| 1 | REVENUE FROM SALES | (2,746,825) | (289,140) | 0 | 0 | 0 | (89,543) | (284,139) | (4,614,056) | 7,778,357 |
| 2 | | | | | | | | | | |
| 3 | OTHER OPERATING REVENUES | (819) | 0 | 0 | 0 | 0 | 0 | 0 | (3,800) | 218,373 |
| 4 | | | | | | | | | | |
| 5 | TOTAL OPERATING REVENUES | (2,747,644) | (289,140) | 0 | 0 | 0 | (89,543) | (284,139) | (4,617,857) | 7,996,730 |
| 6 | | | | | | | | | | |
| 7 | OTHER O&M | (1,895) | 0 | (107) | 0 | (67) | (40,800) | (205) | (242,930) | 1,448,867 |
| 8 | | | | | | | | | | |
| 9 | FUEL & INTERCHANGE | (2,563,880) | 0 | 0 | 0 | 0 | 0 | 0 | (2,563,880) | 19,723 |
| 10 | | | | | | | | | | |
| 11 | PURCHASED POWER | (171,062) | 0 | 0 | 0 | 0 | 0 | 0 | (212,765) | 0 |
| 12 | | | | | | | | | | |
| 13 | DEFERRED COSTS | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (134,306) | 0 |
| 14 | | | | | | | | | | |
| 15 | DEPRECIATION & AMORTIZATION | 0 | 0 | 0 | 0 | 0 | (48,743) | (61,256) | (187,961) | 2,513,461 |
| 16 | | | | | | | | | | |
| 17 | TAXES OTHER THAN INCOME TAXES | (30) | (289,140) | 0 | 0 | 0 | 0 | 0 | (820,941) | 859,867 |
| 18 | | | | | | | | | | |
| 19 | INCOME TAXES | (2,732) | (0) | 27 | 12,798 | 17 | 0 | (56,438) | (102,540) | 437,744 |
| 20 | | | | | | | | | | |
| 21 | (GAIN)/LOSS ON DISPOSAL OF PLANT | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (6,024) |
| 22 | | | | | | | | | | |
| 23 | TOTAL OPERATING EXPENSES | (2,739,598) | (289,140) | (80) | 12,798 | (50) | (89,543) | (117,898) | (4,265,322) | 5,273,639 |
| 24 | | | | | | | | | | |
| 25 | NET OPERATING INCOME | (8,046) | (0) | 80 | (12,798) | 50 | 0 | (166,240) | (352,534) | 2,723,090 |
| 26 | | | | | | | | | | |
| 27 | TOTALS MAY NOT ADD DUE TO ROUNDING. | | | | | | | | | |
| 28 | | | | | | | | | | |
| 29 | | | | | | | | | | |
| 30 | | | | | | | | | | |

NET OPERATING INCOME ADJUSTMENTS

| FLORIDA PUBLIC SERVICE COMMISSION | | EXPLANATION: Provide a schedule of net operating income adjustments for the projected subsequent year. | | | | | | | | | | | Type of Data Shown: | |
|--|-------------------------------------|--|-------------------|--------------|--------------------------------|-----------------------------|--------------------------------|---------------|-----------------------------|------------------------------|------------------------------|-------------------------------------|---------------------------------------|--|
| COMPANY: FLORIDA POWER & LIGHT COMPANY AND SUBSIDIARIES (CONSOLIDATED) | | Provide the details of all adjustments on Schedule C-3. | | | | | | | | | | | _ Projected Test Year Ended: _/~/_ | |
| DOCKET NO.: 20210015-EI | | (\$000) | | | | | | | | | | | _ Prior Year Ended: _/~/_ | |
| | | | | | | | | | | | | | _ Historical Test Year Ended: _/~/_ | |
| | | | | | | | | | | | | | X Proj. Subsequent Yr Ended: 12/31/23 | |
| | | | | | | | | | | | | | Witness: Keith Ferguson, Liz Fuentes | |
| | | (19) | (20) | (21) | (22) | (23) | (24) | (25) | (26) | (27) | (28) | (29) | (30) | (31) |
| | | COMPANY ADJUSTMENTS | | | | | | | | | | | | |
| Line No. | DESCRIPTION | ADJUSTED PER COMMISSION SCHEDULE C-2 COL. 18 | RATE CASE EXPENSE | DEPRECIATION | CAPITAL RECOVERY A MORTIZATION | COVID - 19 REGULATORY ASSET | SCHERER ASH POND DISMANTLEMENT | DISMANTLEMENT | ENVIRONMENTAL COST RECOVERY | NUCLEAR END OF LIFE ACCRUALS | SCHERER CONSUMMATION PAYMENT | STORM PROTECTION PLAN COST RECOVERY | TOTAL COMPANY ADJUSTMENTS | JURISDICTIONAL ADJUSTED PER COMMISSION AND COMPANY |
| 1 | REVENUE FROM SALES | 7,778,357 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 7,778,357 |
| 2 | | | | | | | | | | | | | | |
| 3 | OTHER OPERATING REVENUES | 218,373 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 218,373 |
| 4 | | | | | | | | | | | | | | |
| 5 | TOTAL OPERATING REVENUES | 7,996,730 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 7,996,730 |
| 6 | | | | | | | | | | | | | | |
| 7 | OTHER O&M | 1,448,867 | 1,292 | 0 | 0 | 0 | 0 | 0 | (476) | (7,512) | 0 | (81,565) | (88,261) | 1,360,607 |
| 8 | | | | | | | | | | | | | | |
| 9 | FUEL & INTERCHANGE | 19,723 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 19,723 |
| 10 | | | | | | | | | | | | | | |
| 11 | PURCHASED POWER | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 12 | | | | | | | | | | | | | | |
| 13 | DEFERRED COSTS | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 14 | | | | | | | | | | | | | | |
| 15 | DEPRECIATION & AMORTIZATION | 2,513,461 | 0 | 8,209 | 123,665 | 5,123 | (8,472) | 23,166 | 0 | 0 | 9,589 | (82) | 161,198 | 2,674,659 |
| 16 | | | | | | | | | | | | | | |
| 17 | TAXES OTHER THAN INCOME TAXES | 859,867 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (265) | (265) | 859,602 |
| 18 | | | | | | | | | | | | | | |
| 19 | INCOME TAXES | 437,744 | (328) | 1,395 | (40,400) | (1,298) | 2,147 | (5,871) | 121 | 1,904 | (2,430) | 20,761 | (24,001) | 413,743 |
| 20 | | | | | | | | | | | | | | |
| 21 | (GAIN)/LOSS ON DISPOSAL OF PLANT | (6,024) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (6,024) |
| 22 | | | | | | | | | | | | | | |
| 23 | TOTAL OPERATING EXPENSES | 5,273,639 | 965 | 9,603 | 83,265 | 3,824 | (6,325) | 17,295 | (356) | (5,608) | 7,159 | (61,151) | 48,672 | 5,322,311 |
| 24 | | | | | | | | | | | | | | |
| 25 | NET OPERATING INCOME | 2,723,090 | (965) | (9,603) | (83,265) | (3,824) | 6,325 | (17,295) | 356 | 5,608 | (7,159) | 61,151 | (48,672) | 2,674,419 |
| 26 | | | | | | | | | | | | | | |
| 27 | TOTALS MAY NOT ADD DUE TO ROUNDING. | | | | | | | | | | | | | |
| 28 | | | | | | | | | | | | | | |
| 29 | | | | | | | | | | | | | | |
| 30 | | | | | | | | | | | | | | |

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

EXPLANATION: List and explain all proposed adjustments to Net
Operating Income for the Test Year, the Prior Year
and the most recent Historical Year.

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

DOCKET NO.: 20210015-EI

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

| | (1) | (2) | (3) | (4) | (5) |
|----------|-------------------------------------|---|-------------------------------|-----------------------|---|
| Line No. | ADJUSTMENT TITLE | REASON FOR ADJUSTMENT OR OMISSION (PROVIDE SUPPORTING SCHEDULE) | ADJUSTMENT AMOUNT (\$000) (A) | JURISDICTIONAL FACTOR | JURISDICTIONAL AMOUNT OF ADJUSTMENT (3) X (4) (\$000) (A) |
| 1 | COMMISSION ADJUSTMENTS | | | | |
| 2 | | | | | |
| 3 | AVIATION - EXPENSES | (1) | (149) | 0.969122 | (145) |
| 4 | CAPACITY COST RECOVERY | (2) | 15,124 | 1.481678 | 22,410 |
| 5 | CONSERVATION COST RECOVERY | (3) | 2,904 | 1.000000 | 2,904 |
| 6 | ECONOMIC DEVELOPMENT | (4) | (472) | 0.969122 | (458) |
| 7 | ENVIRONMENTAL COST RECOVERY | (5) | 174,374 | 1.024325 | 178,616 |
| 8 | EXECUTIVE COMPENSATION | (6) | (38,904) | 0.969122 | (37,702) |
| 9 | FRANCHISE EXPENSE | (7) | (385,968) | 1.000000 | (385,968) |
| 10 | FRANCHISE REVENUE | (8) | 385,968 | 1.000000 | 385,968 |
| 11 | FUEL COST RECOVERY | (9) | 2,711 | 2.967853 | 8,046 |
| 12 | INDUSTRY ASSOCIATION DUES | (10) | (82) | 0.969122 | (80) |
| 13 | INTEREST SYNCHRONIZATION | (11) | 11,920 | 0.978314 | 11,662 |
| 14 | INTEREST TAX DEFICIENCIES | (12) | (52) | 0.969122 | (50) |
| 15 | STORM PROTECTION PLAN COST RECOVERY | (13) | 166,278 | 1.000000 | 166,278 |
| 16 | TOTAL COMMISSION ADJUSTMENTS | | 333,653 | | 351,481 |
| 17 | | | | | |
| 18 | | | | | |
| 19 | | | | | |
| 20 | | | | | |
| 21 | | | | | |
| 22 | | | | | |
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| 29 | | | | | |

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

EXPLANATION: List and explain all proposed adjustments to Net
Operating Income for the Test Year, the Prior Year
and the most recent Historical Year.

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

DOCKET NO.: 20210015-EI

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

| | (1) | (2) | (3) | (4) | (5) |
|----------|--|---|-------------------------------|-----------------------|---|
| Line No. | ADJUSTMENT TITLE | REASON FOR ADJUSTMENT OR OMISSION (PROVIDE SUPPORTING SCHEDULE) | ADJUSTMENT AMOUNT (\$000) (A) | JURISDICTIONAL FACTOR | JURISDICTIONAL AMOUNT OF ADJUSTMENT (3) X (4) (\$000) (A) |
| 1 | | | | | |
| 2 | COMPANY ADJUSTMENTS | | | | |
| 3 | | | | | |
| 4 | RATE CASE EXPENSES | (14) | 965 | 1.000000 | 965 |
| 5 | DEPRECIATION | (15) | (170,085) | 0.951917 | (161,907) |
| 6 | CAPITAL RECOVERY AMORTIZATION | (16) | 87,928 | 0.946968 | 83,265 |
| 7 | COVID - 19 REGULATORY ASSET | (17) | 3,962 | 0.965286 | 3,824 |
| 8 | SCHERER ASH POND DISMANTLEMENT | (18) | (6,595) | 0.958936 | (6,325) |
| 9 | DISMANTLEMENT | (19) | 18,105 | 0.955258 | 17,295 |
| 10 | ENVIRONMENTAL COST RECOVERY | (20) | (371) | 0.958936 | (356) |
| 11 | NUCLEAR END OF LIFE ACCRUALS | (21) | (5,849) | 0.958771 | (5,608) |
| 12 | SCHERER CONSUMMATION PAYMENT | (22) | 7,466 | 0.958936 | 7,159 |
| 13 | STORM PROTECTION PLAN COST RECOVERY | (23) | (62,143) | 0.984035 | (61,151) |
| 14 | TOTAL COMPANY ADJUSTMENTS | | (126,619) | | (122,839) |
| 15 | | | | | |
| 16 | | | | | |
| 17 | | | | | |
| 18 | | | | | |
| 19 | | | | | |
| 20 | Note: | | | | |
| 21 | (A) Positive amounts represent a decrease to net operating income and negative amounts represent an increase to net operating income | | | | |
| 22 | | | | | |
| 23 | | | | | |
| 24 | | | | | |
| 25 | | | | | |
| 26 | | | | | |
| 27 | | | | | |
| 28 | | | | | |
| 29 | | | | | |

FLORIDA PUBLIC SERVICE COMMISSION

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

EXPLANATION: List and explain all proposed adjustments to Net
Operating Income for the Test Year, the Prior Year
and the most recent Historical Year.

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

DOCKET NO.: 20210015-EI

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

| | (1) | (2) | (3) | (4) | (5) |
|----------|---|---|-------------------------------|-----------------------|---|
| Line No. | ADJUSTMENT TITLE | REASON FOR ADJUSTMENT OR OMISSION (PROVIDE SUPPORTING SCHEDULE) | ADJUSTMENT AMOUNT (\$000) (A) | JURISDICTIONAL FACTOR | JURISDICTIONAL AMOUNT OF ADJUSTMENT (3) X (4) (\$000) (A) |
| 1 | (1) AVIATION -EXPENSES: TO EXCLUDE FROM OPERATING EXPENSES THE COSTS ASSOCIATED WITH AVIATION EXPENSES AND ITS RELATED TAX EFFECTS, PER | | | | |
| 2 | ORDER NO. PSC-10-0153-FOF-EI, DOCKET NO. 080677-EI. | | | | |
| 3 | | | | | |
| 4 | (2) CAPACITY COST RECOVERY: TO EXCLUDE FROM OPERATING INCOME, REVENUES AND EXPENSES ASSOCIATED WITH FPL'S CAPACITY COST RECOVERY CLAUSE | | | | |
| 5 | AND ITS RELATED TAX EFFECTS. | | | | |
| 6 | | | | | |
| 7 | (3) CONSERVATION COST RECOVERY: TO EXCLUDE FROM OPERATING INCOME, REVENUES AND EXPENSES ASSOCIATED WITH FPL'S ENERGY CONSERVATION COST RECOVERY | | | | |
| 8 | CLAUSE AND THE RELATED TAX EFFECTS. | | | | |
| 9 | | | | | |
| 10 | (4) ECONOMIC DEVELOPMENT: TO EXCLUDE FROM OPERATING EXPENSES OF FPL'S ECONOMIC DEVELOPMENT EXPENDITURES AND ITS RELATED TAX EFFECTS PER RULE 25-6.0426. | | | | |
| 11 | | | | | |
| 12 | (5) ENVIRONMENTAL COST RECOVERY: TO EXCLUDE FROM OPERATING INCOME, REVENUES AND EXPENSES ASSOCIATED WITH FPL'S ENVIRONMENTAL COST RECOVERY CLAUSE | | | | |
| 13 | AND THE RELATED TAX EFFECTS. | | | | |
| 14 | | | | | |
| 15 | (6) EXECUTIVE COMPENSATION: TO EXCLUDE FROM OPERATING EXPENSES THE COSTS ASSOCIATED WITH EXECUTIVE COMPENSATION AND ITS ASSOCIATED TAX EFFECTS, | | | | |
| 16 | PER ORDER NO. PSC-10-0153-FOF-EI, DOCKET NO. 080677-EI. | | | | |
| 17 | | | | | |
| 18 | (7) FRANCHISE EXPENSE: TO EXCLUDE FROM OPERATING EXPENSES, THE FRANCHISE FEES PAID TO THE MUNICIPALITIES WITHIN FPL'S SERVICE AREA AND ITS RELATED | | | | |
| 19 | TAX EFFECTS PER ORDER NO. 7843, DOCKET NO. 760727-EU. | | | | |
| 20 | | | | | |
| 21 | (8) FRANCHISE REVENUE: TO EXCLUDE FROM OPERATING REVENUES, THE FRANCHISE FEES RECEIVED FROM RATEPAYERS AND ITS RELATED TAX EFFECTS PER ORDER NO. 7843, | | | | |
| 22 | PER ORDER NO. 7843, DOCKET NO. 760727-EU. | | | | |
| 23 | | | | | |
| 24 | (9) FUEL COST RECOVERY: TO EXCLUDE FROM OPERATING INCOME, REVENUES AND EXPENSES ASSOCIATED WITH FPL'S FUEL AND PURCHASE POWER COST RECOVERY CLAUSE AND | | | | |
| 25 | THE RELATED TAX EFFECTS. | | | | |
| 26 | | | | | |
| 27 | (10) INDUSTRY ASSOCIATION DUES: TO EXCLUDE FROM OPERATING EXPENSES CERTAIN INDUSTRY ASSOCIATION DUES AND ITS RELATED TAX EFFECTS PER ORDER NO. 13537, | | | | |
| 28 | DOCKET NO. 830465-EI, ORDER NO. 11437, DOCKET NO. 820097-EU AND ORDER NO. 10306, DOCKET NO. 810002-EU. | | | | |
| 29 | | | | | |

FLORIDA PUBLIC SERVICE COMMISSION

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

EXPLANATION: List and explain all proposed adjustments to Net
Operating Income for the Test Year, the Prior Year
and the most recent Historical Year.

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

DOCKET NO.: 20210015-EI

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

| | (1) | (2) | (3) | (4) | (5) |
|----------|--|---|-------------------------------|-----------------------|---|
| Line No. | ADJUSTMENT TITLE | REASON FOR ADJUSTMENT OR OMISSION (PROVIDE SUPPORTING SCHEDULE) | ADJUSTMENT AMOUNT (\$000) (A) | JURISDICTIONAL FACTOR | JURISDICTIONAL AMOUNT OF ADJUSTMENT (3) X (4) (\$000) (A) |
| 1 | (11) INTEREST SYNCHRONIZATION: TO ADJUST OPERATING INCOME TAX EXPENSE TO REFLECT THE INTEREST EXPENSE INHERENT IN THE ALLOWED RATE BASE AS OPPOSED TO THE | | | | |
| 2 | GROSS INTEREST USED IN CALCULATING PER BOOKS TAX EXPENSES PER ORDER NO. 13537, DOCKET NO. 830465-EI. | | | | |
| 3 | | | | | |
| 4 | (12) INTEREST TAX DEFICIENCIES: TO INCLUDE IN OPERATING INCOME AND EXPENSES THE AMORTIZATION (OVER A FIVE YEAR PERIOD) OF INTEREST CHARGES PAID BY FPL TO THE IRS | | | | |
| 5 | ON TAX DEFICIENCIES IN PRIOR YEARS AND INTEREST INCOME ARISING FROM TAX SETTLEMENTS AND ITS RELATED TAX EFFECTS PER ORDER NO. 13537 AND 13948, DOCKET NO. 830465-EI. | | | | |
| 6 | | | | | |
| 7 | (13) STORM PROTECTION PLAN COST RECOVERY: TO EXCLUDE FROM OPERATING INCOME, REVENUES AND EXPENSES ASSOCIATED WITH FPL'S STORM PROTECTION PLAN COST | | | | |
| 8 | RECOVERY CLAUSE AND THE RELATED TAX EFFECTS. | | | | |
| 9 | | | | | |
| 10 | (14) RATE CASE EXPENSES: TO INCLUDE IN OPERATING EXPENSES THE AMORTIZATION OF RATE CASE EXPENSES FOR THIS PROCEEDING AND ITS TAX EFFECTS. | | | | |
| 11 | THE COMPANY IS REQUESTING A FOUR YEAR AMORTIZATION PERIOD CONSISTENT WITH PRIOR FPL RATE CASE COMMISSION ORDERS. | | | | |
| 12 | | | | | |
| 13 | (15) DEPRECIATION: TO INCLUDE IN OPERATING EXPENSES THE DECREASE IN BASE DEPRECIATION EXPENSES AND ITS RELATED INCOME TAX EFFECTS ASSOCIATED WITH FPL'S PROPOSED RSAM | | | | |
| 14 | ADJUSTED DEPRECIATION RATES. INCLUDES AN ADJUSTMENT TO (1) EXCESS ACCUMULATED DEFERRED INCOME TAX AMORTIZATION, (2) DEFERRED INCOME TAX EXPENSE RESULTING FROM PERMANENT | | | | |
| 15 | TIMING DIFFERENCES, AND (3) INVESTMENT TAX CREDIT AMORTIZATION. | | | | |
| 16 | | | | | |
| 17 | (16) CAPITAL RECOVERY AMORTIZATION: TO REFLECT IN OPERATING EXPENSES THE AMORTIZATION OF BASE UNRECOVERED INVESTMENT RELATED TO THE RETIREMENT OF | | | | |
| 18 | MARTIN UNITS 1 & 2, LAUDERDALE UNITS 4 & 5, MANATEE UNITS 1 & 2, 500 KV SYSTEM, SCHERER 4, AND PLANT CRIST COAL GENERATION ASSETS AND ITS TAX EFFECTS. THE COMPANY IS | | | | |
| 19 | REQUESTING CAPITAL RECOVERY SCHEDULES FOR THESE ASSETS OVER A PERIOD OF TEN YEARS BEGINNING IN 2022. INCLUDES AN ADJUSTMENT TO (1) EXCESS ACCUMULATED | | | | |
| 20 | DEFERRED INCOME TAXES, AND (2) DEFERRED INCOME TAX EXPENSE RESULTING FROM PERMANENT DIFFERENCES. | | | | |
| 21 | | | | | |
| 22 | (17) COVID-19 REGULATORY ASSET: TO INCLUDE IN OPERATING EXPENSES THE AMORTIZATION OF THE COVID-19 REGULATORY ASSET AND ITS TAX EFFECTS. THE COMPANY IS REQUESTING A | | | | |
| 23 | FOUR YEAR AMORTIZATION PERIOD. | | | | |
| 24 | | | | | |
| 25 | (18) SCHERER ASH POND DISMANTLEMENT: TO EXCLUDE THE DISMANTLEMENT ACCRUAL RELATED TO THE SCHERER ASH POND AND ITS TAX EFFECTS THAT ARE CURRENTLY | | | | |
| 26 | BEING RECOVERED IN BASE RATES AND INCLUDE IT IN THE ENVIRONMENTAL COST RECOVERY CLAUSE BEGINNING JANUARY 1, 2022 IN ORDER TO ALIGN RATE RECOVERY | | | | |
| 27 | WITH THE RELATED ASSETS. | | | | |
| 28 | | | | | |
| 29 | | | | | |

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

EXPLANATION: List and explain all proposed adjustments to Net
Operating Income for the Test Year, the Prior Year
and the most recent Historical Year.

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

DOCKET NO.: 20210015-EI

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

| | (1) | (2) | (3) | (4) | (5) |
|----------|---|---|-------------------------------|-----------------------|---|
| Line No. | ADJUSTMENT TITLE | REASON FOR ADJUSTMENT OR OMISSION (PROVIDE SUPPORTING SCHEDULE) | ADJUSTMENT AMOUNT (\$000) (A) | JURISDICTIONAL FACTOR | JURISDICTIONAL AMOUNT OF ADJUSTMENT (3) X (4) (\$000) (A) |
| 1 | (19) DISMANTLEMENT: TO INCLUDE IN OPERATING EXPENSES THE INCREMENTAL BASE DISMANTLEMENT EXPENSE AND ITS TAX EFFECT ASSOCIATED WITH | | | | |
| 2 | FPL'S 2021 DISMANTLEMENT STUDY. | | | | |
| 3 | | | | | |
| 4 | (20) ENVIRONMENTAL COST RECOVERY: TO EXCLUDE OPERATING EXPENSES ASSOCIATED WITH THE GROUNDWATER CONTAMINATION INVESTIGATION AND SOLID AND HAZARD WASTE PROGRAMS. | | | | |
| 5 | THE COMPANY IS REQUESTING TO DISCONTINUE THE CURRENT TREATMENT REQUIRED PER ORDER PSC-94-0044-FOF-EI AND RECOVER THE EXPENSES THROUGH THE ENVIRONMENTAL COST | | | | |
| 6 | RECOVERY CLAUSE. | | | | |
| 7 | | | | | |
| 8 | (21) NUCLEAR END OF LIFE ACCRUALS: TO INCLUDE IN OPERATING EXPENSES, DECREASES IN FORECAST ACCRUALS FOR NUCLEAR PLANT END-OF-LIFE (EOL) FUEL LAST | | | | |
| 9 | CORE AND EOL MATERIAL & SUPPLIES INVENTORY AND ITS TAX EFFECT CONSISTENT WITH THE AMOUNTS REFLECTED IN FPL'S 2020 DECOMMISSIONING STUDY, DOCKET NO. 20200257-EI. | | | | |
| 10 | | | | | |
| 11 | (22) SCHERER CONSUMMATION PAYMENT: TO INCLUDE IN THE CALCULATION OF OPERATING EXPENSES THE AMORTIZATION ASSOCIATED WITH THE SCHERER CONSUMMATION PAYMENT | | | | |
| 12 | AND ITS TAX EFFECTS. THE COMPANY IS REQUESTING A TEN YEAR AMORTIZATION PERIOD CONSISTENT WITH THE PROPOSED SCHERER CAPITAL RECOVERY SCHEDULE. | | | | |
| 13 | | | | | |
| 14 | (23) STORM PROTECTION PLAN COST RECOVERY: TO EXCLUDE FROM OPERATING EXPENSES (1) ALL STORM PROTECTION PLAN PROGRAM O&M EXPENSES AND ITS TAX EFFECTS, AND (2) DEPRECIATION | | | | |
| 15 | EXPENSE AND ITS TAX EFFECTS RELATED TO TRANSMISSION INSPECTION PROGRAM COSTS INCURRED BEGINNING JANUARY 1, 2022. THE COMPANY IS REQUESTING TO INCLUDE THESE EXPENSES FOR | | | | |
| 16 | RECOVERY THROUGH THE STORM PROTECTION PLAN COST RECOVERY CLAUSE BEGINNING JANUARY 1, 2022. | | | | |
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FLORIDA PUBLIC SERVICE COMMISSION

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

EXPLANATION: List and explain all proposed adjustments to Net
Operating Income for the Test Year, the Prior Year
and the most recent Historical Year.

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

DOCKET NO.: 20210015-EI

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

| | (1) | (2) | (3) | (4) | (5) |
|----------|-------------------------------------|---|-------------------------------|-----------------------|---|
| Line No. | ADJUSTMENT TITLE | REASON FOR ADJUSTMENT OR OMISSION (PROVIDE SUPPORTING SCHEDULE) | ADJUSTMENT AMOUNT (\$000) (A) | JURISDICTIONAL FACTOR | JURISDICTIONAL AMOUNT OF ADJUSTMENT (3) X (4) (\$000) (A) |
| 1 | COMMISSION ADJUSTMENTS | | | | |
| 2 | | | | | |
| 3 | AVIATION - EXPENSES | (1) | (149) | 0.969122 | (145) |
| 4 | CAPACITY COST RECOVERY | (2) | 15,119 | 1.481838 | 22,404 |
| 5 | CONSERVATION COST RECOVERY | (3) | 2,904 | 1.000000 | 2,904 |
| 6 | ECONOMIC DEVELOPMENT | (4) | (472) | 0.969122 | (458) |
| 7 | ENVIRONMENTAL COST RECOVERY | (5) | 174,334 | 1.024330 | 178,576 |
| 8 | EXECUTIVE COMPENSATION | (6) | (38,904) | 0.969122 | (37,702) |
| 9 | FRANCHISE EXPENSE | (7) | (385,964) | 1.000000 | (385,964) |
| 10 | FRANCHISE REVENUE | (8) | 385,964 | 1.000000 | 385,964 |
| 11 | FUEL COST RECOVERY | (9) | 2,711 | 2.967853 | 8,046 |
| 12 | INDUSTRY ASSOCIATION DUES | (10) | (82) | 0.969122 | (80) |
| 13 | INTEREST SYCHRONIZATION | (11) | 13,094 | 0.977396 | 12,798 |
| 14 | INTEREST TAX DEFICIENCIES | (12) | (52) | 0.969122 | (50) |
| 15 | STORM PROTECTION PLAN COST RECOVERY | (13) | 166,240 | 1.000000 | 166,240 |
| 16 | TOTAL COMMISSION ADJUSTMENTS | | <u>334,744</u> | | <u>352,534</u> |
| 17 | | | | | |
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FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: List and explain all proposed adjustments to Net Operating Income for the Test Year, the Prior Year and the most recent Historical Year.

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

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

DOCKET NO.: 20210015-EI

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

| | (1) | (2) | (3) | (4) | (5) |
|----------|--|---|-------------------------------|-----------------------|---|
| Line No. | ADJUSTMENT TITLE | REASON FOR ADJUSTMENT OR OMISSION (PROVIDE SUPPORTING SCHEDULE) | ADJUSTMENT AMOUNT (\$000) (A) | JURISDICTIONAL FACTOR | JURISDICTIONAL AMOUNT OF ADJUSTMENT (3) X (4) (\$000) (A) |
| 1 | | | | | |
| 2 | COMPANY ADJUSTMENTS | | | | |
| 3 | | | | | |
| 4 | RATE CASE EXPENSES | (14) | 965 | 1.000000 | 965 |
| 5 | DEPRECIATION | (15) | 7,115 | 1.349616 | 9,603 |
| 6 | CAPITAL RECOVERY AMORTIZATION | (16) | 87,928 | 0.946968 | 83,265 |
| 7 | COVID - 19 REGULATORY ASSET | (17) | 3,962 | 0.965286 | 3,824 |
| 8 | SCHERER ASH POND DISMANTLEMENT | (18) | (6,595) | 0.958936 | (6,325) |
| 9 | DISMANTLEMENT | (19) | 18,105 | 0.955258 | 17,295 |
| 10 | ENVIRONMENTAL COST RECOVERY | (20) | (371) | 0.958936 | (356) |
| 11 | NUCLEAR END OF LIFE ACCRUALS | (21) | (5,849) | 0.958771 | (5,608) |
| 12 | SCHERER CONSUMMATION PAYMENT | (22) | 7,466 | 0.958936 | 7,159 |
| 13 | STORM PROTECTION PLAN COST RECOVERY | (23) | <u>(62,143)</u> | 0.984035 | <u>(61,151)</u> |
| 14 | TOTAL COMPANY ADJUSTMENTS | | <u>50,582</u> | | <u>48,672</u> |
| 15 | | | | | |
| 16 | | | | | |
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| 18 | | | | | |
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| 20 | Note: | | | | |
| 21 | (A) Positive amounts represent a decrease to net operating income and negative amounts represent an increase to net operating income | | | | |
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FLORIDA PUBLIC SERVICE COMMISSION

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

DOCKET NO.: 20210015-EI

EXPLANATION: List and explain all proposed adjustments to Net
Operating Income for the Test Year, the Prior Year
and the most recent Historical Year.

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

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

| | (1) | (2) | (3) | (4) | (5) |
|----------|---|---|-------------------------------|-----------------------|---|
| Line No. | ADJUSTMENT TITLE | REASON FOR ADJUSTMENT OR OMISSION (PROVIDE SUPPORTING SCHEDULE) | ADJUSTMENT AMOUNT (\$000) (A) | JURISDICTIONAL FACTOR | JURISDICTIONAL AMOUNT OF ADJUSTMENT (3) X (4) (\$000) (A) |
| 1 | (1) AVIATION -EXPENSES: TO EXCLUDE FROM OPERATING EXPENSES THE COSTS ASSOCIATED WITH AVIATION EXPENSES AND ITS RELATED TAX EFFECTS, PER | | | | |
| 2 | ORDER NO. PSC-10-0153-FOF-EI, DOCKET NO. 080677-EI. | | | | |
| 3 | | | | | |
| 4 | (2) CAPACITY COST RECOVERY: TO EXCLUDE FROM OPERATING INCOME, REVENUES AND EXPENSES ASSOCIATED WITH FPL'S CAPACITY COST RECOVERY CLAUSE | | | | |
| 5 | AND ITS RELATED TAX EFFECTS. | | | | |
| 6 | | | | | |
| 7 | (3) CONSERVATION COST RECOVERY: TO EXCLUDE FROM OPERATING INCOME, REVENUES AND EXPENSES ASSOCIATED WITH FPL'S ENERGY CONSERVATION COST RECOVERY | | | | |
| 8 | CLAUSE AND THE RELATED TAX EFFECTS. | | | | |
| 9 | | | | | |
| 10 | (4) ECONOMIC DEVELOPMENT: TO EXCLUDE FROM OPERATING EXPENSES OF FPL'S ECONOMIC DEVELOPMENT EXPENDITURES AND ITS RELATED TAX EFFECTS PER RULE 25-6.0426. | | | | |
| 11 | | | | | |
| 12 | (5) ENVIRONMENTAL COST RECOVERY: TO EXCLUDE FROM OPERATING INCOME, REVENUES AND EXPENSES ASSOCIATED WITH FPL'S ENVIRONMENTAL COST RECOVERY CLAUSE | | | | |
| 13 | AND THE RELATED TAX EFFECTS. | | | | |
| 14 | | | | | |
| 15 | (6) EXECUTIVE COMPENSATION: TO EXCLUDE FROM OPERATING EXPENSES THE COSTS ASSOCIATED WITH EXECUTIVE COMPENSATION AND ITS ASSOCIATED TAX EFFECTS, | | | | |
| 16 | PER ORDER NO. PSC-10-0153-FOF-EI, DOCKET NO. 080677-EI. | | | | |
| 17 | | | | | |
| 18 | (7) FRANCHISE EXPENSE: TO EXCLUDE FROM OPERATING EXPENSES, THE FRANCHISE FEES PAID TO THE MUNICIPALITIES WITHIN FPL'S SERVICE AREA AND ITS RELATED | | | | |
| 19 | TAX EFFECTS PER ORDER NO. 7843, DOCKET NO. 760727-EU. | | | | |
| 20 | | | | | |
| 21 | (8) FRANCHISE REVENUE: TO EXCLUDE FROM OPERATING REVENUES, THE FRANCHISE FEES RECEIVED FROM RATEPAYERS AND ITS RELATED TAX EFFECTS PER ORDER NO. 7843, | | | | |
| 22 | PER ORDER NO. 7843, DOCKET NO. 760727-EU. | | | | |
| 23 | | | | | |
| 24 | (9) FUEL COST RECOVERY: TO EXCLUDE FROM OPERATING INCOME, REVENUES AND EXPENSES ASSOCIATED WITH FPL'S FUEL AND PURCHASE POWER COST RECOVERY CLAUSE AND | | | | |
| 25 | THE RELATED TAX EFFECTS. | | | | |
| 26 | | | | | |
| 27 | (10) INDUSTRY ASSOCIATION DUES: TO EXCLUDE FROM OPERATING EXPENSES CERTAIN INDUSTRY ASSOCIATION DUES AND ITS RELATED TAX EFFECTS PER ORDER NO. 13537, | | | | |
| 28 | DOCKET NO. 830465-EI, ORDER NO. 11437, DOCKET NO. 820097-EU AND ORDER NO. 10306, DOCKET NO. 810002-EU. | | | | |
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FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: List and explain all proposed adjustments to Net Operating Income for the Test Year, the Prior Year and the most recent Historical Year.

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

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

DOCKET NO.: 20210015-EI

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

| | (1) | (2) | (3) | (4) | (5) |
|----------|---|---|-------------------------------|-----------------------|---|
| Line No. | ADJUSTMENT TITLE | REASON FOR ADJUSTMENT OR OMISSION (PROVIDE SUPPORTING SCHEDULE) | ADJUSTMENT AMOUNT (\$000) (A) | JURISDICTIONAL FACTOR | JURISDICTIONAL AMOUNT OF ADJUSTMENT (3) X (4) (\$000) (A) |
| 1 | (11) INTEREST SYNCHRONIZATION: TO ADJUST OPERATING INCOME TAX EXPENSE TO REFLECT THE INTEREST EXPENSE INHERENT IN THE ALLOWED RATE BASE AS OPPOSED TO THE | | | | |
| 2 | GROSS INTEREST USED IN CALCULATING PER BOOKS TAX EXPENSES PER ORDER NO. 13537, DOCKET NO. 830465-EI. | | | | |
| 3 | | | | | |
| 4 | (12) INTEREST TAX DEFICIENCIES: TO INCLUDE IN OPERATING INCOME AND EXPENSES THE AMORTIZATION (OVER A FIVE YEAR PERIOD) OF INTEREST CHARGES PAID BY FPL TO THE IRS | | | | |
| 5 | ON TAX DEFICIENCIES IN PRIOR YEARS AND INTEREST INCOME ARISING FROM TAX SETTLEMENTS AND ITS RELATED TAX EFFECTS PER ORDER NO. 13537 AND 13948, DOCKET NO. 830465-EI. | | | | |
| 6 | | | | | |
| 7 | (13) STORM PROTECTION PLAN COST RECOVERY: TO EXCLUDE FROM OPERATING INCOME, REVENUES AND EXPENSES ASSOCIATED WITH FPL'S STORM PROTECTION PLAN COST | | | | |
| 8 | RECOVERY CLAUSE AND THE RELATED TAX EFFECTS. | | | | |
| 9 | | | | | |
| 10 | (14) RATE CASE EXPENSES: TO INCLUDE IN OPERATING EXPENSES THE AMORTIZATION OF RATE CASE EXPENSES FOR THIS PROCEEDING AND ITS TAX EFFECTS. | | | | |
| 11 | THE COMPANY IS REQUESTING A FOUR YEAR AMORTIZATION PERIOD CONSISTENT WITH PRIOR FPL RATE CASE COMMISSION ORDERS. | | | | |
| 12 | | | | | |
| 13 | (15) DEPRECIATION: TO INCLUDE IN OPERATING EXPENSES AN INCREASE TO BASE DEPRECIATION EXPENSES AND ITS TAX EFFECT ASSOCIATED WITH FPL'S 2021 DEPRECIATION | | | | |
| 14 | STUDY. INCLUDES AN ADJUSTMENT TO (1) EXCESS ACCUMULATED DEFERRED INCOME TAX AMORTIZATION, (2) DEFERRED INCOME TAX EXPENSE RESULTING FROM PERMANENT TIMING | | | | |
| 15 | DIFFERENCES, AND (3) INVESTMENT TAX CREDIT AMORTIZATION. | | | | |
| 16 | | | | | |
| 17 | (16) CAPITAL RECOVERY AMORTIZATION: TO REFLECT IN OPERATING EXPENSES THE AMORTIZATION OF BASE UNRECOVERED INVESTMENT RELATED TO THE RETIREMENT OF | | | | |
| 18 | MARTIN UNITS 1 & 2, LAUDERDALE UNITS 4 & 5, MANATEE UNITS 1 & 2, 500 KV SYSTEM, SCHERER 4, AND PLANT CRIST COAL GENERATION ASSETS AND ITS TAX EFFECTS. THE COMPANY IS | | | | |
| 19 | REQUESTING CAPITAL RECOVERY SCHEDULES FOR THESE ASSETS OVER A PERIOD OF TEN YEARS BEGINNING IN 2022. INCLUDES AN ADJUSTMENT TO (1) EXCESS ACCUMULATED | | | | |
| 20 | DEFERRED INCOME TAXES, AND (2) DEFERRED INCOME TAX EXPENSE RESULTING FROM PERMANENT DIFFERENCES. | | | | |
| 21 | | | | | |
| 22 | (17) COVID-19 REGULATORY ASSET: TO INCLUDE IN OPERATING EXPENSES THE AMORTIZATION OF THE COVID-19 REGULATORY ASSET AND ITS TAX EFFECTS. THE COMPANY IS REQUESTING A | | | | |
| 23 | FOUR YEAR AMORTIZATION PERIOD. | | | | |
| 24 | | | | | |
| 25 | (18) SCHERER ASH POND DISMANTLEMENT: TO EXCLUDE THE DISMANTLEMENT ACCRUAL RELATED TO THE SCHERER ASH POND AND ITS TAX EFFECTS THAT ARE CURRENTLY | | | | |
| 26 | BEING RECOVERED IN BASE RATES AND INCLUDE IT IN THE ENVIRONMENTAL COST RECOVERY CLAUSE BEGINNING JANUARY 1, 2022 IN ORDER TO ALIGN RATE RECOVERY | | | | |
| 27 | WITH THE RELATED ASSETS. | | | | |
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FLORIDA PUBLIC SERVICE COMMISSION

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

EXPLANATION: List and explain all proposed adjustments to Net
Operating Income for the Test Year, the Prior Year
and the most recent Historical Year.

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

DOCKET NO.: 20210015-EI

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

| | (1) | (2) | (3) | (4) | (5) |
|----------|---|---|-------------------------------|-----------------------|---|
| Line No. | ADJUSTMENT TITLE | REASON FOR ADJUSTMENT OR OMISSION (PROVIDE SUPPORTING SCHEDULE) | ADJUSTMENT AMOUNT (\$000) (A) | JURISDICTIONAL FACTOR | JURISDICTIONAL AMOUNT OF ADJUSTMENT (3) X (4) (\$000) (A) |
| 1 | (19) DISMANTLEMENT: TO INCLUDE IN OPERATING EXPENSES THE INCREMENTAL BASE DISMANTLEMENT EXPENSE AND ITS TAX EFFECT ASSOCIATED WITH | | | | |
| 2 | FPL'S 2021 DISMANTLEMENT STUDY. | | | | |
| 3 | | | | | |
| 4 | (20) ENVIRONMENTAL COST RECOVERY: TO EXCLUDE OPERATING EXPENSES ASSOCIATED WITH THE GROUNDWATER CONTAMINATION INVESTIGATION AND SOLID AND HAZARD WASTE PROGRAMS. | | | | |
| 5 | THE COMPANY IS REQUESTING TO DISCONTINUE THE CURRENT TREATMENT REQUIRED PER ORDER PSC-94-0044-FOF-EI AND RECOVER THE EXPENSES THROUGH THE ENVIRONMENTAL COST | | | | |
| 6 | RECOVERY CLAUSE. | | | | |
| 7 | | | | | |
| 8 | (21) NUCLEAR END OF LIFE ACCRUALS: TO INCLUDE IN OPERATING EXPENSES, DECREASES IN FORECAST ACCRUALS FOR NUCLEAR PLANT END-OF-LIFE (EOL) FUEL LAST | | | | |
| 9 | CORE AND EOL MATERIAL & SUPPLIES INVENTORY AND ITS TAX EFFECT CONSISTENT WITH THE AMOUNTS REFLECTED IN FPL'S 2020 DECOMMISSIONING STUDY, DOCKET NO. 20200257-EI. | | | | |
| 10 | | | | | |
| 11 | (22) SCHERER CONSUMMATION PAYMENT: TO INCLUDE IN THE CALCULATION OF OPERATING EXPENSES THE AMORTIZATION ASSOCIATED WITH THE SCHERER CONSUMMATION PAYMENT | | | | |
| 12 | AND ITS TAX EFFECTS. THE COMPANY IS REQUESTING A TEN YEAR AMORTIZATION PERIOD CONSISTENT WITH THE PROPOSED SCHERER CAPITAL RECOVERY SCHEDULE. | | | | |
| 13 | | | | | |
| 14 | (23) STORM PROTECTION PLAN COST RECOVERY: TO EXCLUDE FROM OPERATING EXPENSES (1) ALL STORM PROTECTION PLAN PROGRAM O&M EXPENSES AND ITS TAX EFFECTS, AND (2) DEPRECIATION | | | | |
| 15 | EXPENSE AND ITS TAX EFFECTS RELATED TO TRANSMISSION INSPECTION PROGRAM COSTS INCURRED BEGINNING JANUARY 1, 2022. THE COMPANY IS REQUESTING TO INCLUDE THESE EXPENSES FOR | | | | |
| 16 | RECOVERY THROUGH THE STORM PROTECTION PLAN COST RECOVERY CLAUSE BEGINNING JANUARY 1, 2022. | | | | |
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| FLORIDA PUBLIC SERVICE COMMISSION | EXPLANATION: Provide jurisdictional separation factors for net operating income for the test year and the most recent historical year if the test year is projected. | Type of Data Shown: _ Projected Test Year Ended: <u> </u> / <u> </u> / <u> </u> _ Prior Year Ended: <u> </u> / <u> </u> / <u> </u> _ Historical Test Year Ended: <u> </u> / <u> </u> / <u> </u> X Proj. Subsequent Yr Ended: 12/31/23 |
| COMPANY: FLORIDA POWER & LIGHT COMPANY AND SUBSIDIARIES (CONSOLIDATED) | | |
| DOCKET NO.: 20210015-EI | | Witness: Scott R. Bores, Tara B. DuBose, Liz Fuentes |

| | (1) | (2) | (3) | (4) | (5) |
|----------|-------------|---|---------------------------|-----------------------------|----------------------------------|
| Line No. | ACCOUNT NO. | ACCOUNT TITLE | TOTAL COMPANY (\$000) (A) | FPSC JURISDICTIONAL (\$000) | JURISDICTIONAL SEPARATION FACTOR |
| 1 | | REVENUE FROM SALES | | | |
| 2 | | | | | |
| 3 | 440 - 446 | RETAIL SALES - BASE REVENUES | 7,696,916 | 7,696,916 | 1.000000 |
| 4 | 440 - 446 | RETAIL SALES - FUEL REVENUES | 2,599,517 | 2,599,517 | 1.000000 |
| 5 | 440 - 446 | RETAIL SALES - FRANCHISE REVENUES | 530,650 | 530,650 | 1.000000 |
| 6 | 440 - 446 | RETAIL SALES - CONSERVATION REVENUES | 139,649 | 139,649 | 1.000000 |
| 7 | 440 - 446 | RETAIL SALES - ENVIRONMENTAL REVENUES | 355,439 | 355,439 | 1.000000 |
| 8 | 440 - 446 | RETAIL SALES - STORM RECOVERY REVENUES | 89,543 | 89,543 | 1.000000 |
| 9 | 440 - 446 | RETAIL SALES - CAPACITY REVENUES | 248,571 | 248,571 | 1.000000 |
| 10 | 440 - 446 | GROSS RECEIPTS TAX REVENUES | 289,142 | 289,142 | 1.000000 |
| 11 | 440 - 446 | RECOV CILC INCENTIVES & PENALTY | (76,534) | (76,534) | 1.000000 |
| 12 | 440 - 446 | CILC INCENTIVES OFFSET | 76,534 | 76,534 | 1.000000 |
| 13 | 440 - 446 | RETAIL SALES - SPPC REVENUES | 284,189 | 284,189 | 1.000000 |
| 14 | 447 | SALES FOR RESALE - BASE REVENUES | 262,437 | 0 | 0.000000 |
| 15 | 447 | SALES FOR RESALE - FUEL REVENUES | 109,168 | 0 | 0.000000 |
| 16 | 447 | SALES FOR RESALE - FUEL REVENUES - RETAIL REV CREDITS | 8,906 | 8,523 | 0.956971 |
| 17 | 447 | INTERCHANGE SALES RECOVERABLE | 145,026 | 138,785 | 0.956971 |
| 18 | 447 | CAPACITY SALES - INTERCHG - | 6,997 | 6,702 | 0.957777 |
| 19 | 447 | INTERCHANGE SALES NON RECOVERABLE | 1,978 | 1,888 | 0.954258 |
| 20 | 456 | OTH ELECTRIC REVENUES - UNBILLED REVENUES - FPSC | 3,101 | 3,101 | 1.000000 |
| 21 | 456 | OTH ELECTRIC REVENUES - NET METERING | (83) | (83) | 1.000000 |
| 22 | 456 | OTH ELECTRIC REVENUES - UNBILLED REVENUES - FERC | 1,158 | 0 | 0.000000 |
| 23 | | REVENUE FROM SALES | 12,772,307 | 12,392,533 | 0.970266 |
| 24 | | | | | |
| 25 | | OTHER OPER REVENUES | | | |
| 26 | | | | | |
| 27 | 450 | FIELD COLLECTION LATE PAYMENT CHARGES | 70,289 | 70,289 | 1.000000 |
| 28 | 451 | MISC SERVICE REVENUES - INITIAL CONNECTION | 1,189 | 1,189 | 1.000000 |
| 29 | 451 | MISC SERVICE REVENUES - RECONNECT AFTER NON PAYMENT | 5,760 | 5,760 | 1.000000 |
| 30 | 451 | MISC SERVICE REVENUES - CONNECT / DISCONNECT | 11,339 | 11,339 | 1.000000 |
| 31 | 451 | MISC SERVICE REVENUES - RETURNED CUSTOMER CHECKS | 11,410 | 11,410 | 1.000000 |
| 32 | 451 | MISC SERVICE REVENUES - CURRENT DIVERSION PENALTY | 1,321 | 1,321 | 1.000000 |
| 33 | 451 | MISC SERVICE REVENUES - OTHER BILLINGS | 2,817 | 2,817 | 1.000000 |

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

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DOCKET NO.: 20210015-EI

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

| | (1) | (2) | (3) | (4) | (5) |
|----------|-------------|--|---------------------------|-----------------------------|----------------------------------|
| Line No. | ACCOUNT NO. | ACCOUNT TITLE | TOTAL COMPANY (\$000) (A) | FPSC JURISDICTIONAL (\$000) | JURISDICTIONAL SEPARATION FACTOR |
| 1 | 451 | MISC SERVICE REVENUES - REIMBURSEMENTS - OTHER | (1,805) | (1,805) | 1.000000 |
| 2 | 454 | RENT FROM ELECTRIC PROPERTY - GENERAL | 19,338 | 18,741 | 0.969122 |
| 3 | 454 | RENT FROM ELECTRIC PROPERTY - FUT USE & PLT IN SERV & STORAGE TANKS | 8,907 | 8,632 | 0.969122 |
| 4 | 454 | RENT FROM ELECTRIC PROPERTY - POLE ATTACHMENTS | 39,519 | 39,519 | 1.000000 |
| 5 | 456 | OTH ELECTRIC REVENUES - TRANSMISSION | 470 | 424 | 0.902537 |
| 6 | 456 | OTH ELECTRIC REVENUES - TRANS. SERVICE DEMAND (LONG-TERM FIRM) | 80,255 | 0 | 0.000000 |
| 7 | 456 | OTH ELECTRIC REVENUES - TRANS. SERVICE RADIAL LINE CHARGE | 38 | 0 | 0.000000 |
| 8 | 456 | OTH ELECTRIC REVENUES - TRANS. SERVICE DEMAND (SHORT-TERM FIRM & NON FIRM) | 11,146 | 10,059 | 0.902537 |
| 9 | 456 | OTH ELECTRIC REVENUES - ANCILLARY SERVICES (REACTIVE & VOLTAGE CNTL SVC) | 1,598 | 1,528 | 0.956338 |
| 10 | 456 | OTH ELECTRIC REVENUES - ANCILLARY SERVICES (REG, SPINNING & SUPPLEMENTAL) | 924 | 886 | 0.958853 |
| 11 | 456 | OTH ELECTRIC REVENUES - WHOLESALE DISTRIBUTION WHEELING | 217 | 217 | 1.000000 |
| 12 | 456 | OTH ELECTRIC REVENUES - USE CHARGE RECOVERIES PSL 2 | 2,352 | 2,244 | 0.954258 |
| 13 | 456 | OTH ELECTRIC REVENUES - MISC | 30,711 | 30,711 | 1.000000 |
| 14 | 456 | OTH ELECTRIC REVENUES - OTHER REVENUE - FCR | 856 | 819 | 0.956971 |
| 15 | 456 | OTH ELECTRIC REVENUES - DEFERRED CAPACITY REVENUES | 2,981 | 2,981 | 1.000000 |
| 16 | 456 | OTH ELECTRIC REVENUES - SOLAR NOW | 3,092 | 3,092 | 1.000000 |
| 17 | | OTHER OPERATING REVENUES | 304,722 | 222,173 | 0.729100 |
| 18 | | | | | |
| 19 | | TOTAL OPER REVENUES | 13,077,029 | 12,614,706 | 0.964646 |
| 20 | | | | | |
| 21 | | STEAM POWER GENERATION | | | |
| 22 | | | | | |
| 23 | 500 | STEAM POWER - OPERATION SUPERVISION & ENGINEERING | 4,547 | 4,356 | 0.958039 |
| 24 | 501 | STEAM POWER - FUEL - OIL, GAS & COAL | 108,687 | 104,011 | 0.956971 |
| 25 | 501 | STEAM POWER - FUEL - NON RECV EXP | 4,494 | 4,288 | 0.954186 |
| 26 | 502 | STEAM POWER - STEAM EXPENSES | 7,329 | 7,028 | 0.958940 |
| 27 | 505 | STEAM POWER - ELECTRIC EXPENSES | 3,148 | 3,019 | 0.958930 |
| 28 | 506 | STEAM POWER - MISCELLANEOUS STEAM POWER EXPENSES | 24,095 | 23,058 | 0.956959 |
| 29 | 506 | STEAM POWER - MISC STEAM POWER EXPENSES- ECRC - | 7,391 | 7,045 | 0.953303 |
| 30 | | | | | |
| 31 | | | | | |
| 32 | | | | | |

FLORIDA PUBLIC SERVICE COMMISSION

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

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DOCKET NO.: 20210015-EI

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

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|----------|-------------|--|---------------------------|-----------------------------|----------------------------------|
| Line No. | ACCOUNT NO. | ACCOUNT TITLE | TOTAL COMPANY (\$000) (A) | FPSC JURISDICTIONAL (\$000) | JURISDICTIONAL SEPARATION FACTOR |
| 1 | 506 | STEAM POWER - MISC - ADDITIONAL SECURITY | 295 | 282 | 0.957777 |
| 2 | 510 | STEAM POWER - MAINTENANCE SUPERVISION & ENGINEERING | 5,207 | 4,987 | 0.957779 |
| 3 | 511 | STEAM POWER - MAINTENANCE OF STRUCTURES | 5,176 | 4,959 | 0.958164 |
| 4 | 511 | STEAM POWER - MAINT OF STRUCTURES - ECRC - | 8,251 | 7,866 | 0.953303 |
| 5 | 512 | STEAM POWER - MAINTENANCE OF BOILER PLANT | 17,125 | 16,401 | 0.957748 |
| 6 | 512 | STEAM POWER - MAINT OF BOILER PLANT - ECRC - | 7,547 | 7,195 | 0.953303 |
| 7 | 513 | STEAM POWER - MAINTENANCE OF ELECTRIC PLANT | 3,964 | 3,784 | 0.954566 |
| 8 | 513 | STEAM POWER - MAINTENANCE OF ELECTRIC PLANT - ECRC | 37 | 35 | 0.953303 |
| 9 | 514 | STEAM POWER - MAINTENANCE OF MISCELLANEOUS STEAM PLT | 2,245 | 2,152 | 0.958644 |
| 10 | 514 | STEAM POWER - MAINT OF MISC STEAM PLT - ECRC - | 254 | 242 | 0.953303 |
| 11 | | STEAM POWER GENERATION | 209,791 | 200,709 | 0.956707 |
| 12 | | | | | |
| 13 | | NUCLEAR POWER GENERATION | | | |
| 14 | | | | | |
| 15 | 517 | NUCLEAR POWER - OPERATION SUPERVISION & ENGINEERING | 64,237 | 61,611 | 0.959115 |
| 16 | 517 | NUCLEAR POWER - OPERATION SUPERVISION & ENGINEERING - FUEL | 591 | 565 | 0.956971 |
| 17 | 518 | NUCLEAR POWER - NUCLEAR FUEL EXPENSE | 142,770 | 136,626 | 0.956971 |
| 18 | 524 | NUCLEAR POWER - MISC - ADDITIONAL SECURITY | 33,399 | 31,989 | 0.957777 |
| 19 | 518 | NUCLEAR POWER - NUCL FUEL EXP - NON RECOV FUEL EXP | 11,073 | 10,471 | 0.945673 |
| 20 | 518 | NUCLEAR POWER - COOLANTS AND WATER | 9,939 | 9,534 | 0.959235 |
| 21 | 520 | NUCLEAR POWER - STEAM EXPENSES | 51,002 | 48,919 | 0.959153 |
| 22 | 523 | NUCLEAR POWER - ELECTRIC EXPENSES | 134 | 128 | 0.958925 |
| 23 | 524 | NUCLEAR POWER - MISCELLANEOUS NUCLEAR POWER EXPENSES | 80,702 | 77,353 | 0.958503 |
| 24 | 524 | NUCLEAR POWER - MISC NUCLEAR POWER EXP - ECRC - | (11) | (11) | 0.953303 |
| 25 | 525 | NUCLEAR POWER - RENTS | 379 | 363 | 0.958936 |
| 26 | 528 | NUCLEAR POWER - MAINTENANCE SUPERVISION & ENGINEERING | 78,174 | 74,977 | 0.959096 |
| 27 | 529 | NUCLEAR POWER - MAINTENANCE OF STRUCTURES | 5,238 | 5,023 | 0.959061 |
| 28 | 529 | NUCLEAR POWER - MAINT OF STRUCTURES - ECRC - | 9,030 | 8,609 | 0.953303 |
| 29 | 530 | NUCLEAR POWER - MAINTENANCE OF REACTOR PLANT | 18,731 | 17,986 | 0.960222 |
| 30 | 531 | NUCLEAR POWER - MAINTENANCE OF ELECTRIC PLANT | 4,540 | 4,362 | 0.960681 |
| 31 | | | | | |
| 32 | | | | | |

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: FLORIDA POWER & LIGHT COMPANY
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DOCKET NO.: 20210015-EI

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

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|----------|-------------|--|---------------------------|-----------------------------|----------------------------------|
| Line No. | ACCOUNT NO. | ACCOUNT TITLE | TOTAL COMPANY (\$000) (A) | FPSC JURISDICTIONAL (\$000) | JURISDICTIONAL SEPARATION FACTOR |
| 1 | 532 | NUCLEAR POWER - MAINTENANCE OF MISC NUCLEAR PLANT | 16,268 | 15,607 | 0.959356 |
| 2 | 528 | NUCLEAR POWER - MAINTENANCE SUPERVISION & ENGINEERING - CAPACITY | 50 | 48 | 0.957777 |
| 3 | | NUCLEAR POWER GENERATION | 526,246 | 504,160 | 0.958032 |
| 4 | | | | | |
| 5 | | OTHER POWER GENERATION | | | |
| 6 | | | | | |
| 7 | 546 | OTHER POWER - OPERATION SUPERVISION & ENGINEERING | 24,339 | 23,237 | 0.954744 |
| 8 | 546 | OTHER POWER - OPERATION SUPERVISION & ENGINEERING - ECRC | 215 | 205 | 0.953303 |
| 9 | 547 | OTHER POWER - FUEL | 2,427,113 | 2,322,677 | 0.956971 |
| 10 | 547 | OTHER POWER - FUEL -NON RECOV ANNUAL EMISSIONS FEE | 5,249 | 4,964 | 0.945694 |
| 11 | 548 | OTHER POWER - GENERATION EXPENSES | 22,363 | 21,348 | 0.954598 |
| 12 | 549 | OTHER POWER - MISC OTHER POWER GENERATION EXPENSES | 45,240 | 43,200 | 0.954902 |
| 13 | 549 | OTHER POWER - MISC OTHER POWER GEN EXP - ECRC - | 4,349 | 4,146 | 0.953303 |
| 14 | 549 | OTHER POWER - WC H2O RECLAMATION | 3,374 | 3,218 | 0.953900 |
| 15 | 549 | OTHER POWER - ADDITIONAL SECURITY | 2,699 | 2,585 | 0.957777 |
| 16 | 551 | OTHER POWER - MAINTENANCE SUPERVISION & ENGINEERING | 15,510 | 14,760 | 0.951617 |
| 17 | 552 | OTHER POWER - MAINTENANCE SUPERVISION & ENGINEERING - ECRC | 233 | 222 | 0.953303 |
| 18 | 552 | OTHER POWER - MAINTENANCE OF STRUCTURES | 41,424 | 39,511 | 0.953833 |
| 19 | 552 | OTHER POWER - MAINT OF STRUCTURES - ECRC - | 252 | 240 | 0.953303 |
| 20 | 553 | OTHER POWER - MAINTENANCE GENERATING & ELECTRIC PLANT | 50,232 | 47,580 | 0.947205 |
| 21 | 553 | OTHER POWER - MAINT GEN & ELECT PLT - ECRC - | 4,389 | 4,184 | 0.953303 |
| 22 | 554 | OTHER POWER - MAINTENANCE MISC OTHER POWER GENERATION | 9,054 | 8,579 | 0.947545 |
| 23 | 554 | OTHER POWER - MAINT MISC OTH PWR GEN - ECRC - | 284 | 270 | 0.953303 |
| 24 | 555 | OTHER POWER - PURCHASED POWER - INTERCHANGE RECOV | 178,753 | 171,062 | 0.956971 |
| 25 | 555 | OTHER POWER - PURCHASED POWER CAPACITY CHGS | 43,542 | 41,704 | 0.957777 |
| 26 | 556 | OTHER POWER - SYSTEM CONTROL AND LOAD DISPATCHING | 2,422 | 2,313 | 0.955151 |
| 27 | 557 | OTHER POWER - OTHER EXPENSES | 2,724 | 2,602 | 0.955151 |
| 28 | 557 | OTHER EXPENSES - DEFERRED CAPACITY - CEDAR BAY | 90,060 | 86,257 | 0.957777 |
| 29 | 557 | OTHER EXPENSES - DEFERRED CAPACITY - ICL | 50,167 | 48,048 | 0.957777 |
| 30 | | OTHER POWER GENERATION | 3,023,986 | 2,892,913 | 0.956656 |
| 31 | | | | | |
| 32 | | | | | |

| | | |
|---|---|---|
| <p>FLORIDA PUBLIC SERVICE COMMISSION</p> <p>COMPANY: FLORIDA POWER & LIGHT COMPANY AND SUBSIDIARIES (CONSOLIDATED)</p> <p>DOCKET NO.: 20210015-EI</p> | <p>EXPLANATION: Provide jurisdictional separation factors for net operating income for the test year and the most recent historical year if the test year is projected.</p> | <p>Type of Data Shown: _ Projected Test Year Ended: <u> </u>/<u> </u>/<u> </u> _ Prior Year Ended: <u> </u>/<u> </u>/<u> </u> _ Historical Test Year Ended: <u> </u>/<u> </u>/<u> </u> X Proj. Subsequent Yr Ended: 12/31/23</p> <p>Witness: Scott R. Bores, Tara B. DuBose, Liz Fuentes</p> |
|---|---|---|

| | (1) | (2) | (3) | (4) | (5) |
|----------|-------------|--|---------------------------|-----------------------------|----------------------------------|
| Line No. | ACCOUNT NO. | ACCOUNT TITLE | TOTAL COMPANY (\$000) (A) | FPSC JURISDICTIONAL (\$000) | JURISDICTIONAL SEPARATION FACTOR |
| 1 | | TRANSMISSION | | | |
| 2 | | | | | |
| 3 | 560 | TRANS EXP - OPERATION SUPERV & ENGINEERING | 9,536 | 8,607 | 0.902537 |
| 4 | 561 | TRANS EXP - LOAD DISPATCHING | 12,341 | 11,139 | 0.902537 |
| 5 | 562 | TRANS EXP - STATION EXPENSES | 3,282 | 2,962 | 0.902537 |
| 6 | 563 | TRANS EXP - OVERHEAD LINE EXPENSES | 121 | 110 | 0.902537 |
| 7 | 565 | TRANS EXP - TRANSMISSION OF ELECTRICITY BY OTHERS | 7,504 | 6,772 | 0.902537 |
| 8 | 565 | TRANS EXP - TRANSMISSION OF ELECTRICITY BY OTHERS - CAPACITY | 11,166 | 10,695 | 0.957777 |
| 9 | 566 | TRANS EXP - MISC TRANSMISSION EXPENSES | 5,846 | 5,276 | 0.902537 |
| 10 | 567 | TRANS EXP - RENTS | 123 | 111 | 0.902537 |
| 11 | 568 | TRANS EXP - MAINTENANCE SUPERV & ENGINEERING | 3,070 | 2,771 | 0.902537 |
| 12 | 569 | TRANS EXP - MAINTENANCE OF STRUCTURES | 4,128 | 3,725 | 0.902537 |
| 13 | 570 | TRANS EXP - MAINTENANCE OF STATION EQUIPMENT | 3,318 | 2,995 | 0.902537 |
| 14 | 570 | TRANS EXP - MAINT OF STATION EQUIP - ECRC - | 1,788 | 1,705 | 0.953303 |
| 15 | 571 | TRANS EXP - MAINTENANCE OF OVERHEAD LINES | 13,521 | 12,203 | 0.902537 |
| 16 | 572 | TRANS EXP - MAINTENANCE OF UNDERGROUND LINES | 1,334 | 1,204 | 0.902537 |
| 17 | 573 | TRANS EXP - MAINTENANCE OF MISC TRANS PLANT | 740 | 668 | 0.902537 |
| 18 | | TRANSMISSION EXPENSES | 77,820 | 70,943 | 0.911630 |
| 19 | | | | | |
| 20 | | DISTRIBUTION | | | |
| 21 | | | | | |
| 22 | 580 | DIST EXP - OPERATION SUPERVISION AND ENGINEERING | 32,679 | 32,679 | 1.000000 |
| 23 | 581 | DIST EXP - LOAD DISPATCHING | 4,850 | 4,850 | 1.000000 |
| 24 | 582 | DIST EXP - SUBSTATION EXPENSES | 3,079 | 3,079 | 1.000000 |
| 25 | 583 | DIST EXP - OVERHEAD LINE EXPENSES | 14,068 | 14,068 | 1.000000 |
| 26 | 584 | DIST EXP - UNDERGROUND LINE EXPENSES | 6,404 | 6,404 | 1.000000 |
| 27 | 585 | DIST EXP - STREET LIGHTING AND SIGNAL SYSTEM EXPENSES | 2,188 | 2,188 | 1.000000 |
| 28 | 586 | DIST EXP - METER EXPENSES | (519) | (517) | 0.996349 |
| 29 | 587 | DIST EXP - CUSTOMER INSTALLATIONS EXPENSES | 1,449 | 1,449 | 1.000000 |
| 30 | 587 | DIST EXP - LMS-LOAD CONTROL RECOVERABLE -ECCR | (1,444) | (1,444) | 1.000000 |
| 31 | 588 | DIST EXP - MISCELLANEOUS DISTRIBUTION EXPENSES | 31,279 | 31,279 | 1.000000 |
| 32 | 589 | DIST EXP - RENTS | 4,265 | 4,265 | 1.000000 |

FLORIDA PUBLIC SERVICE COMMISSION

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|----------|-------------|--|---------------------------|-----------------------------|----------------------------------|
| Line No. | ACCOUNT NO. | ACCOUNT TITLE | TOTAL COMPANY (\$000) (A) | FPSC JURISDICTIONAL (\$000) | JURISDICTIONAL SEPARATION FACTOR |
| 1 | 590 | DIST EXP - MAINTENANCE SUPERVISION AND ENGINEERING | 21,489 | 21,489 | 1.000000 |
| 2 | 590 | DIST EXP - MAINT-LMS-LOAD CONTROL RECOVERABLE -ECCR | 3,763 | 3,763 | 1.000000 |
| 3 | 591 | DIST EXP - MAINTENANCE OF STRUCTURES | 223 | 223 | 1.000000 |
| 4 | 592 | DIST EXP - MAINTENANCE OF STATION EQUIPMENT | 9,947 | 9,947 | 1.000000 |
| 5 | 592 | DIST EXP - MAINT OF STATION EQUIP - ECRC - | 6,088 | 5,803 | 0.953303 |
| 6 | 593 | DIST EXP - MAINTENANCE OF OVERHEAD LINES | 105,323 | 105,323 | 1.000000 |
| 7 | 594 | DIST EXP - MAINTENANCE OF UNDERGROUND LINES | 18,463 | 18,463 | 1.000000 |
| 8 | 595 | DIST EXP - MAINTENANCE OF LINE TRANSFORMERS | 36 | 36 | 1.000000 |
| 9 | 596 | DIST EXP - MAINT OF STREET LIGHTING & SIGNAL SYSTEMS | 8,889 | 8,889 | 1.000000 |
| 10 | 597 | DIST EXP - MAINTENANCE OF METERS | 4,943 | 4,925 | 0.996349 |
| 11 | 598 | DIST EXP - MAINTENANCE OF MISC DISTRIBUTION PLANT | 6,642 | 6,642 | 1.000000 |
| 12 | | DISTRIBUTION EXPENSES | 284,103 | 283,802 | 0.998943 |
| 13 | | | | | |
| 14 | | CUSTOMER ACCOUNTS EXPENSES | | | |
| 15 | | | | | |
| 16 | 901 | CUST ACCT EXP - SUPERVISION | 9,347 | 9,347 | 0.999979 |
| 17 | 902 | CUST ACCT EXP - METER READING EXPENSES | 8,072 | 8,072 | 0.999995 |
| 18 | 903 | CUST ACCT EXP - CUSTOMER RECORDS AND COLLECTION EXP | 81,011 | 81,011 | 1.000000 |
| 19 | 904 | CUST ACCT EXP - UNCOLLECTIBLE ACCOUNTS | 13,039 | 13,039 | 1.000000 |
| 20 | 905 | CUST ACCT EXP - MISC CUSTOMER ACCOUNTS EXPENSES | 2,600 | 2,598 | 0.999158 |
| 21 | | CUSTOMER ACCOUNTS EXPENSES | 114,070 | 114,067 | 0.999979 |
| 22 | | | | | |
| 23 | | CUSTOMER SERVICE & INFORMATION EXPENSES | | | |
| 24 | | | | | |
| 25 | 907 | CUST SERV & INFO - SUPERVISION | 730 | 730 | 1.000000 |
| 26 | 907 | CUST SERV & INFO - SUPERVISION - ECCR RECOVERABLE | 4,763 | 4,763 | 1.000000 |
| 27 | 908 | CUST SERV & INFO - CUST ASSISTANCE EXP | 9,372 | 9,372 | 1.000000 |
| 28 | 908 | CUST SERV & INFO - CUST ASSISTANCE EXP - ECCR RECOV | 30,439 | 30,439 | 1.000000 |
| 29 | 909 | CUST SERV & INFO - INFO & INST ADV - GENERAL | 5 | 5 | 1.000000 |
| 30 | 909 | CUST SERV & INFO - INFO & INST ADV -ECCR RECOV | 8,955 | 8,955 | 1.000000 |
| 31 | 910 | CUST SERV & INFO - MISC CUST SERV & INFO EXP | 8,038 | 8,038 | 1.000000 |
| 32 | 910 | CUST SERV & INFO - MISC CUST SERV & INFO EXP - ECCR | 6,546 | 6,546 | 1.000000 |
| 33 | | CUSTOMER SERVICE & INFO EXPENSE | 68,849 | 68,849 | 1.000000 |

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|----------|-------------|--|---------------------------|-----------------------------|----------------------------------|
| Line No. | ACCOUNT NO. | ACCOUNT TITLE | TOTAL COMPANY (\$000) (A) | FPSC JURISDICTIONAL (\$000) | JURISDICTIONAL SEPARATION FACTOR |
| 1 | | SALES EXPENSES | | | |
| 2 | | | | | |
| 3 | 912 | DEMONSTRATING AND SELLING EXPENSES | 508 | 508 | 1.000000 |
| 4 | 916 | MISCELLANEOUS AND SELLING EXPENSES | 20,061 | 20,061 | 1.000000 |
| 5 | | DEMONSTRATING & SELLING EXPENSES | 20,569 | 20,569 | 1.000000 |
| 6 | | | | | |
| 7 | | ADMINISTRATIVE & GENERAL | | | |
| 8 | | | | | |
| 9 | 920 | A&G EXP - ADMINISTRATIVE & GENERAL SALARIES | 304,020 | 294,632 | 0.969122 |
| 10 | 921 | A&G EXP - OFFICE SUPPLIES AND EXPENSES | 50,998 | 49,423 | 0.969122 |
| 11 | 922 | A&G EXP - ADMINISTRATIVE EXPENSES TRANSFERRED CR. | (149,493) | (144,877) | 0.969122 |
| 12 | 923 | A&G EXP - OUTSIDE SERVICES EMPLOYED | 83,167 | 80,599 | 0.969122 |
| 13 | 924 | A&G EXP - PROPERTY INSURANCE | 20,790 | 20,063 | 0.965023 |
| 14 | 924 | A&G EXP - PROPERTY INSURANCE - NUCLEAR OUTAGE | (289) | (277) | 0.958936 |
| 15 | 924 | A&G EXP - STORM RECOVERY | 40,800 | 40,800 | 1.000000 |
| 16 | 925 | A&G EXP - INJURIES AND DAMAGES | 37,526 | 36,367 | 0.969122 |
| 17 | 925 | A&G EXP - INJURIES & DAMAGES - CPRC | (6) | (5) | 0.957777 |
| 18 | 925 | A&G EXP - INJURIES & DAMAGES - FUEL | 0 | 0 | 0.956971 |
| 19 | 925 | A&G EXP - INJURIES & DAMAGES - ECCR | 95 | 95 | 1.000000 |
| 20 | 925 | A&G EXP - INJURIES & DAMAGES - ECRC | 476 | 453 | 0.953303 |
| 21 | 926 | A&G EXP - EMP PENSIONS & BENEFITS | 50,123 | 48,575 | 0.969122 |
| 22 | 926 | A&G EXP - EMP PENSIONS & BENEFITS - FUEL | 23 | 22 | 0.956971 |
| 23 | 926 | A&G EXP - EMP PENSIONS & BENEFITS - ECRC | 221 | 210 | 0.953303 |
| 24 | 926 | A&G EXP - EMP PENSIONS & BENEFITS - CAPACITY | 142 | 136 | 0.957777 |
| 25 | 926 | A&G EXP - EMP PENSIONS & BENEFITS - ECCR | 882 | 882 | 1.000000 |
| 26 | 928 | A&G EXP - REGULATORY COMMISSION EXPENSE - FPSC | 317 | 317 | 1.000000 |
| 27 | 928 | A&G EXP - REGULATORY COMMISSION EXPENSE - FERC | 45 | 0 | 0.000000 |
| 28 | 928 | A&G EXP - REGULATORY COMMISSION EXPENSE - FERC FEE | 2,428 | 0 | 0.000000 |
| 29 | 930 | A&G EXP - MISC GENERAL EXPENSES | 15,128 | 14,661 | 0.969122 |
| 30 | 931 | A&G EXP - RENTS | 4,375 | 4,240 | 0.969122 |
| 31 | 935 | A&G EXP - MAINTENANCE OF GENERAL PLANT | 11,520 | 11,164 | 0.969122 |
| 32 | | | | | |

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Liz Fuentes

| | (1) | (2) | (3) | (4) | (5) |
|----------|-------------|---|---------------------------|-----------------------------|----------------------------------|
| Line No. | ACCOUNT NO. | ACCOUNT TITLE | TOTAL COMPANY (\$000) (A) | FPSC JURISDICTIONAL (\$000) | JURISDICTIONAL SEPARATION FACTOR |
| 1 | 935 | A&G EXP - MAINT GENERAL PLANT - ECRC | 12 | 11 | 0.953303 |
| 2 | 928 | A&G EXP - REGULATORY COMMISSION EXPENSE - RAF - RETAIL BASE | 6,025 | 6,025 | 1.000000 |
| 3 | 928 | A&G EXP - REGULATORY COMMISSION EXPENSE - RAF - FUEL FPSC | 1,872 | 1,872 | 1.000000 |
| 4 | 928 | A&G EXP - REGULATORY COMMISSION EXPENSE - RAF - CAPACITY | 181 | 181 | 1.000000 |
| 5 | 928 | A&G EXP - REGULATORY COMMISSION EXPENSE - RAF - FRANCHISE | 382 | 382 | 1.000000 |
| 6 | 928 | A&G EXP - REGULATORY COMMISSION EXPENSE - RAF - ECCR | 45 | 45 | 1.000000 |
| 7 | 928 | A&G EXP - REGULATORY COMMISSION EXPENSE - RAF - ECRC | 256 | 256 | 1.000000 |
| 8 | 928 | A&G EXP - REGULATORY COMMISSION EXPENSE - RAF - SPCC | 205 | 205 | 1.000000 |
| 9 | | ADMINISTRATIVE & GENERAL EXPENSES | 482,264 | 466,458 | 0.967225 |
| 10 | | | | | |
| 11 | | TOTAL O&M EXPENSES | 4,807,698 | 4,622,471 | 0.961473 |
| 12 | | | | | |
| 13 | | INTANGIBLE DEPRECIATION | | | |
| 14 | | | | | |
| 15 | 403 & 404 | DEPR & AMORT EXP - INTANGIBLE | 214,305 | 207,687 | 0.969122 |
| 16 | 403 & 404 | DEPR & AMORT EXP - INTANGIBLE ARO | 10,271 | 9,954 | 0.969122 |
| 17 | 403 & 404 | DEPR & AMORT EXP - INTANGIBLE CAPACITY | 100 | 96 | 0.957777 |
| 18 | 403 & 404 | DEPR & AMORT EXP - NCRC AVOIDED AFUDC- INTANG- FERC RECLASS | 1,144 | 0 | 0.000000 |
| 19 | 403 & 404 | DEPR & AMORT EXP - INT ECCR | 1,505 | 1,505 | 1.000000 |
| 20 | 403 & 404 | DEPR & AMORT EXP - CAPITAL RECOVERY - FERC RECLASS | (31,631) | 0 | 0.000000 |
| 21 | | INTANG DEPRECIATION | 195,694 | 219,242 | 1.120333 |
| 22 | | | | | |
| 23 | | STEAM DEPRECIATION | | | |
| 24 | | | | | |
| 25 | 403 & 404 | DEPR & AMORT EXP - STEAM | 50,823 | 48,736 | 0.958930 |
| 26 | 403 & 404 | DEPR & AMORT EXP - FOSSIL DECOMM | 12,704 | 12,152 | 0.956480 |
| 27 | 403 & 404 | DEPR & AMORT EXP - STEAM PLANT - ECRC - | 38,831 | 37,018 | 0.953303 |
| 28 | 403 & 404 | DEPR & AMORT EXP - STEAM PLANT - CAPACITY | (40) | (38) | 0.957777 |
| 29 | | STEAM DEPRECIATION PRODUCTION | 102,319 | 97,867 | 0.956491 |
| 30 | | | | | |
| 31 | | NUCLEAR DEPRECIATION | | | |
| 32 | | | | | |

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

DOCKET NO.: 20210015-EI

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

| | (1) | (2) | (3) | (4) | (5) |
|----------|-------------|---|---------------------------|-----------------------------|----------------------------------|
| Line No. | ACCOUNT NO. | ACCOUNT TITLE | TOTAL COMPANY (\$000) (A) | FPSC JURISDICTIONAL (\$000) | JURISDICTIONAL SEPARATION FACTOR |
| 1 | 403 & 404 | DEPR & AMORT EXP - TURKEY POINT | 203,845 | 195,475 | 0.958943 |
| 2 | 403 & 404 | DEPR & AMORT EXP - ST LUCIE 1 | 69,359 | 66,510 | 0.958936 |
| 3 | 403 & 404 | DEPR & AMORT EXP - ST LUCIE COMMON | 18,335 | 17,582 | 0.958936 |
| 4 | 403 & 404 | DEPR & AMORT EXP - ST LUCIE 2 | 58,218 | 55,828 | 0.958936 |
| 5 | 403 & 404 | DEPR & AMORT EXP - NCRC AVOIDED AFUDC- NUCL- FERC RECLASS | 7,040 | 0 | 0.000000 |
| 6 | 403 & 404 | DEPR & AMORT EXP - NUCLEAR PLANT - ECRC - | 3,820 | 3,641 | 0.953303 |
| 7 | 403 & 404 | DEPR & AMORT EXP - NUCLEAR PLANT - CAPACITY | 6,019 | 5,764 | 0.957777 |
| 8 | | NUCLEAR DEPRECIATION PRODUCTION | 366,635 | 344,801 | 0.940449 |
| 9 | | | | | |
| 10 | | OTHER PROD DEPRECIATION | | | |
| 11 | | | | | |
| 12 | 403 & 404 | DEPR & AMORT EXP - OTHER PRODUCTION | 864,331 | 825,463 | 0.955031 |
| 13 | 403 & 404 | DEPR & AMORT EXP - DISMANTLEMENT - OTHER PROD | 12,683 | 12,098 | 0.953835 |
| 14 | 403 & 404 | DEPR & AMORT EXP - DISMANTLEMENT - OTHER PROD (ECRC) | 1,452 | 1,384 | 0.953303 |
| 15 | 403 & 404 | DEPR & AMORT EXP - OTH PROD - ECRC - | 31,008 | 29,560 | 0.953303 |
| 16 | 403 & 404 | DEPR & AMORT EXP - OTH PROD - CAPACITY | 326 | 312 | 0.957777 |
| 17 | | OTHER DEPRECIATION PRODUCTION | 909,800 | 868,816 | 0.954953 |
| 18 | | | | | |
| 19 | | TRANSMISSION DEPRECIATION | | | |
| 20 | | | | | |
| 21 | 403 & 404 | DEPR & AMORT EXP - TRANSMISSION | 230,364 | 207,912 | 0.902537 |
| 22 | 403 & 404 | DEPR & AMORT EXP - TRANS - ECRC - | 432 | 412 | 0.953303 |
| 23 | 403 & 404 | DEPR & AMORT EXP - AVOIDED AFUDC- TRANS- FERC RECLASS | 15 | 0 | 0.000000 |
| 24 | 403 & 404 | DEPR & AMORT EXP - TRANSMISSION - GSU | 18,094 | 17,297 | 0.955950 |
| 25 | 403 & 404 | DEPR & AMORT EXP - TRANSMISSION - OTHER RETAIL | 1,537 | 1,537 | 1.000000 |
| 26 | 403 & 404 | DEPR & AMORT EXP - TRANSMISSION - OTHER WHOLESALE | 45 | 0 | 0.000000 |
| 27 | 403 & 404 | DEPR & AMORT EXP - TRANSMISSION - SPPC | 5,386 | 5,386 | 1.000000 |
| 28 | | TRANSMISSION DEPRECIATION EXPENSE | 255,874 | 232,544 | 0.908825 |
| 29 | | | | | |
| 30 | | DISTRIBUTION DEPRECIATION | | | |
| 31 | | | | | |
| 32 | 403 & 404 | DEPR & AMORT EXP - DISTRIBUTION ACCT 361 | 6,904 | 6,904 | 1.000000 |

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| Line No. | ACCOUNT NO. | ACCOUNT TITLE | TOTAL COMPANY (\$000) (A) | FPSC JURISDICTIONAL (\$000) | JURISDICTIONAL SEPARATION FACTOR |
| 1 | 403 & 404 | DEPR & AMORT EXP - DISTRIBUTION ACCT 362 | 68,561 | 68,561 | 1.000000 |
| 2 | 403 & 404 | DEPR & AMORT EXP - DISTRIBUTION ACCT 363 | 411 | 411 | 1.000000 |
| 3 | 403 & 404 | DEPR & AMORT EXP - DISTRIBUTION ACCT 364 | 122,456 | 122,456 | 1.000000 |
| 4 | 403 & 404 | DEPR & AMORT EXP - DISTRIBUTION ACCT 365 | 114,676 | 114,676 | 1.000000 |
| 5 | 403 & 404 | DEPR & AMORT EXP - DISTRIBUTION ACCT 366 | 31,558 | 31,558 | 1.000000 |
| 6 | 403 & 404 | DEPR & AMORT EXP - DISTRIBUTION ACCT 367 | 90,145 | 90,145 | 1.000000 |
| 7 | 403 & 404 | DEPR & AMORT EXP - DISTRIBUTION ACCT 368 | 110,194 | 110,194 | 1.000000 |
| 8 | 403 & 404 | DEPR & AMORT EXP - DISTRIBUTION ACCT 369 | 42,183 | 42,183 | 1.000000 |
| 9 | 403 & 404 | DEPR & AMORT EXP - DISTRIBUTION ACCT 370 | 55,757 | 55,554 | 0.996349 |
| 10 | 403 & 404 | DEPR & AMORT EXP - DISTRIBUTION ACCT 371 | 4,023 | 4,023 | 1.000000 |
| 11 | 403 & 404 | DEPR & AMORT EXP - DISTRIBUTION ACCT 373 | 22,252 | 22,252 | 1.000000 |
| 12 | 403 & 404 | DEPR & AMORT EXP - DISTRIBUTION - ECRC | 201 | 191 | 0.953303 |
| 13 | 403 & 404 | DEPR & AMORT EXP - DISTRIBUTION ACCT 362 - ECCR | 1,491 | 1,491 | 1.000000 |
| 14 | 403 & 404 | DEPR & AMORT EXP - DISTRIBUTION ACCT 371 - ECCR | 1,083 | 1,083 | 1.000000 |
| 15 | 406 | DEPR EXP - AMORT ELECT PLT - ACQUI ADJ - VERO | 3,688 | 3,688 | 1.000000 |
| 16 | 403 & 404 | DEPR & AMORT EXP - SPPC | 55,870 | 55,870 | 1.000000 |
| 17 | | DISTRIBUTION DEPRECIATION EXPENSE | 731,453 | 731,240 | 0.999709 |
| 18 | | | | | |
| 19 | | GENERAL DEPRECIATION | | | |
| 20 | | | | | |
| 21 | 403 & 404 | DEPR & AMORT EXP - GENERAL STRUCTURES | 18,355 | 17,788 | 0.969122 |
| 22 | 403 & 404 | DEPR & AMORT EXP - GENERAL OTHER (EXCL ECCR & FERC) | 162,463 | 157,446 | 0.969122 |
| 23 | 403 & 404 | DEPR & AMORT EXP - GENERAL OTHER - ECCR | 26 | 26 | 1.000000 |
| 24 | 403 & 404 | DEPR & AMORT EXP - GENERAL OTHER - ECRC | 322 | 306 | 0.953303 |
| 25 | 403 & 404 | DEPR & AMORT EXP - GENERAL OTHER - CAPACITY | 0 | 0 | 0.957777 |
| 26 | 403 & 404 | DEPR & AMORT EXP - PROP UNDER CAPT LEASES | 269 | 261 | 0.969122 |
| 27 | | GENERAL DEPRECIATION EXPENSE | 181,434 | 175,828 | 0.969099 |
| 28 | | | | | |
| 29 | | TOTAL DEPRECIATION & AMORTIZATION | 2,743,209 | 2,670,339 | 0.973436 |
| 30 | | | | | |
| 31 | | AMORT OF PROP & REGULATORY ASSETS | | | |
| 32 | | | | | |

FLORIDA PUBLIC SERVICE COMMISSION

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| | (1) | (2) | (3) | (4) | (5) |
|----------|-------------|---|---------------------------|-----------------------------|----------------------------------|
| Line No. | ACCOUNT NO. | ACCOUNT TITLE | TOTAL COMPANY (\$000) (A) | FPSC JURISDICTIONAL (\$000) | JURISDICTIONAL SEPARATION FACTOR |
| 1 | 405 | ACCRETION EXPENSE - ARO REG DEBIT | 117,334 | 113,711 | 0.969122 |
| 2 | 407 | AMORT OF PROP LOSSES, UNRECOV PLT & REGUL STUDY COSTS | (6,425) | (6,202) | 0.965286 |
| 3 | 407 | REGULATORY CREDIT - ASSET RET OBLIGATION | (127,606) | (123,666) | 0.969122 |
| 4 | 407 | AMORT OF REG ASSETS - DEF AMT OPRB | 327 | 317 | 0.969491 |
| 5 | 407 | AMORT OF REG ASSETS - SMITH 1&2 UNRECOV PLT - NON-ECRC | 2,579 | 2,461 | 0.954258 |
| 6 | 407 | AMORT OF REG ASSETS/LIAB - DEF RETURN TRANSM PROJ | 365 | 330 | 0.902537 |
| 7 | 407 | AMORT OF REG ASSETS - PLANT SCHOLZ DECOM INVENTORY | 170 | 163 | 0.958936 |
| 8 | 407 | AMORT OF REG ASSETS - CAPITAL RECOVERY - FERC RECLASS | 31,631 | 0 | 0.000000 |
| 9 | 407 | AMORT OF REG ASSET - STORM DEFICIENCY | 48,743 | 48,743 | 1.000000 |
| 10 | 407 | AMORT REG ASSET - CONVERTIBLE ITC DEPR LOSS | 1,948 | 1,857 | 0.953303 |
| 11 | 407 | AMORT OF REG ASSETS - SMITH 1&2 UNRECOV PLT - ECRC | 3,376 | 3,218 | 0.953303 |
| 12 | 407 | AMORT REG LIAB - CONVERTIBLE ITC GROSS-UP | (10,101) | (9,629) | 0.953303 |
| 13 | 407 | AMORT REG LIAB - RECOVERIES ECRC | (247) | (235) | 0.953303 |
| 14 | 407 | Regulatory Debit - Vero Beach | 13 | 13 | 1.000000 |
| 15 | 407 | AMORT OF REG ASSETS - AVOIDED AFUDC DEPR - FERC RECLASS | (8,199) | 0 | 0.000000 |
| 16 | | AMORT REGULATORY ASSET & LIABILITY | 53,910 | 31,083 | 0.576567 |
| 17 | | | | | |
| 18 | | TAXES OTHER THAN INCOME TAX | | | |
| 19 | | | | | |
| 20 | 408 | TAX OTH TH INC TAX - PAYROLL AND OTHER | 50,543 | 48,982 | 0.969122 |
| 21 | 408 | TAX OTH TH INC TAX - PAYROLL - CAPACITY | 191 | 183 | 0.957777 |
| 22 | 408 | TAX OTH TH INC TAX - PAYROLL - ECCR | 1,076 | 1,076 | 1.000000 |
| 23 | 408 | TAX OTH TH INC TAX - PAYROLL - ECRC | 262 | 250 | 0.953303 |
| 24 | 408 | TAX OTH TH INC TAX - REAL & PERS PROPERTY TAX | 839,973 | 810,814 | 0.965286 |
| 25 | 408 | TAX OTH TH INC TAX - PAYROLL - FUEL | 31 | 30 | 0.956971 |
| 26 | 408 | TAX OTH TH INC TAX - FRANCHISE TAX | 517,002 | 517,002 | 1.000000 |
| 27 | 408 | TAX OTH TH INC TAX - GROSS RECEIPTS TAX - RETAIL BASE | 289,142 | 289,142 | 1.000000 |
| 28 | 408 | TAX OTH TH INC TAX - GROSS RECEIPTS TAX - FRANCHISE | 13,266 | 13,266 | 1.000000 |
| 29 | 408 | TAX OTH TH INC TAX - OCCUPATIONAL LICENCES | 73 | 71 | 0.969122 |
| 30 | | TAXES OTHER THAN INCOME TAXES | 1,711,560 | 1,680,816 | 0.982038 |
| 31 | | | | | |
| 32 | | | | | |

| | | |
|---|---|---|
| <p>FLORIDA PUBLIC SERVICE COMMISSION</p> <p>COMPANY: FLORIDA POWER & LIGHT COMPANY AND SUBSIDIARIES (CONSOLIDATED)</p> <p>DOCKET NO.: 20210015-EI</p> | <p>EXPLANATION: Provide jurisdictional separation factors for net operating income for the test year and the most recent historical year if the test year is projected.</p> | <p>Type of Data Shown: _ Projected Test Year Ended: <u> </u>/<u> </u>/<u> </u> _ Prior Year Ended: <u> </u>/<u> </u>/<u> </u> _ Historical Test Year Ended: <u> </u>/<u> </u>/<u> </u> X Proj. Subsequent Yr Ended: 12/31/23</p> <p>Witness: Scott R. Bores, Tara B. DuBose, Liz Fuentes</p> |
|---|---|---|

| | (1) | (2) | (3) | (4) | (5) |
|----------|-------------|--|---------------------------|-----------------------------|----------------------------------|
| Line No. | ACCOUNT NO. | ACCOUNT TITLE | TOTAL COMPANY (\$000) (A) | FPSC JURISDICTIONAL (\$000) | JURISDICTIONAL SEPARATION FACTOR |
| 1 | | | | | |
| 2 | | INCOME TAXES CURRENT | | | |
| 3 | | | | | |
| 4 | 409 | INCOME TAXES - UTILITY OPER INCOME - CURRENT FEDERAL | 61,857 | 59,289 | 0.958484 |
| 5 | 409 | INCOME TAXES - UTILITY OPER INCOME - CURRENT STATE | 57,998 | 55,590 | 0.958484 |
| 6 | | INCOME TAXES CURRENT | 119,855 | 114,879 | 0.958484 |
| 7 | | | | | |
| 8 | | DEFERRED TAXES | | | |
| 9 | | | | | |
| 10 | 410 | INCOME TAXES - DEFERRED FEDERAL | 156,488 | 147,589 | 0.943131 |
| 11 | 410 | INCOME TAXES - DEFERRED STATE | 111,154 | 106,583 | 0.958884 |
| 12 | | DEFERRED TAXES | 267,642 | 254,172 | 0.949673 |
| 13 | | | | | |
| 14 | | INVESTMENT TAX CREDIT | | | |
| 15 | | | | | |
| 16 | 411 | ITC ADJUSTMENTS - UTILITY OPERATIONS | 177,420 | 171,261 | 0.965286 |
| 17 | | INVESTMENT TAX CREDIT | 177,420 | 171,261 | 0.965286 |
| 18 | | | | | |
| 19 | | GAIN LOSS ON DISPOSITION OF PROPERTY | | | |
| 20 | | | | | |
| 21 | 411 | GAIN FROM DISP OF UTILITY PLANT - FUTURE USE | (6,024) | (6,024) | 1.000000 |
| 22 | 411 | GAIN FROM DISP OF ALLOWANCE - ECRC - | (0) | (0) | 0.953303 |
| 23 | | GAIN LOSS ON SALE OF PLANT | (6,024) | (6,024) | 1.000000 |
| 24 | | | | | |
| 25 | | NET OPERATING INCOME | 3,201,759 | 3,075,708 | 0.960631 |
| 26 | | | | | |
| 27 | | | | | |

28 NOTE:

29 (A) IN ORDER TO MAINTAIN A BALANCED CAPITAL STRUCTURE REFLECTING FPL'S PROPOSED EQUITY RATIO ON A JURISDICTIONAL ADJUSTED BASIS, THE FORECASTED

30 AMOUNTS FOR CERTAIN LINE ITEMS ARE SLIGHTLY DIFFERENT BETWEEN THE "WITH" AND "WITHOUT" RSAM VERSIONS OF THIS MFR.

31

32 TOTALS MAY NOT ADD DUE TO ROUNDING.

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|----------|-------------|---|---------------------------|-----------------------------|----------------------------------|
| Line No. | ACCOUNT NO. | ACCOUNT TITLE | TOTAL COMPANY (\$000) (A) | FPSC JURISDICTIONAL (\$000) | JURISDICTIONAL SEPARATION FACTOR |
| 1 | | REVENUE FROM SALES | | | |
| 2 | | | | | |
| 3 | 440 - 446 | RETAIL SALES - BASE REVENUES | 7,696,916 | 7,696,916 | 1.000000 |
| 4 | 440 - 446 | RETAIL SALES - FUEL REVENUES | 2,599,517 | 2,599,517 | 1.000000 |
| 5 | 440 - 446 | RETAIL SALES - FRANCHISE REVENUES | 530,645 | 530,645 | 1.000000 |
| 6 | 440 - 446 | RETAIL SALES - CONSERVATION REVENUES | 139,648 | 139,648 | 1.000000 |
| 7 | 440 - 446 | RETAIL SALES - ENVIRONMENTAL REVENUES | 355,386 | 355,386 | 1.000000 |
| 8 | 440 - 446 | RETAIL SALES - STORM RECOVERY REVENUES | 89,543 | 89,543 | 1.000000 |
| 9 | 440 - 446 | RETAIL SALES - CAPACITY REVENUES | 248,564 | 248,564 | 1.000000 |
| 10 | 440 - 446 | GROSS RECEIPTS TAX REVENUES | 289,140 | 289,140 | 1.000000 |
| 11 | 440 - 446 | RECOV CILC INCENTIVES & PENALTY | (76,534) | (76,534) | 1.000000 |
| 12 | 440 - 446 | CILC INCENTIVES OFFSET | 76,534 | 76,534 | 1.000000 |
| 13 | 440 - 446 | RETAIL SALES - SPPC REVENUES | 284,139 | 284,139 | 1.000000 |
| 14 | 447 | SALES FOR RESALE - BASE REVENUES | 262,437 | 0 | 0.000000 |
| 15 | 447 | SALES FOR RESALE - FUEL REVENUES | 109,168 | 0 | 0.000000 |
| 16 | 447 | SALES FOR RESALE - FUEL REVENUES - RETAIL REV CREDITS | 8,906 | 8,523 | 0.956971 |
| 17 | 447 | INTERCHANGE SALES RECOVERABLE | 145,026 | 138,785 | 0.956971 |
| 18 | 447 | CAPACITY SALES - INTERCHG - | 6,997 | 6,702 | 0.957777 |
| 19 | 447 | INTERCHANGE SALES NON RECOVERABLE | 1,978 | 1,888 | 0.954258 |
| 20 | 456 | OTH ELECTRIC REVENUES - UNBILLED REVENUES - FPSC | 3,101 | 3,101 | 1.000000 |
| 21 | 456 | OTH ELECTRIC REVENUES - NET METERING | (83) | (83) | 1.000000 |
| 22 | 456 | OTH ELECTRIC REVENUES - UNBILLED REVENUES - FERC | 1,158 | 0 | 0.000000 |
| 23 | | REVENUE FROM SALES | 12,772,187 | 12,392,413 | 0.970266 |
| 24 | | | | | |
| 25 | | OTHER OPER REVENUES | | | |
| 26 | | | | | |
| 27 | 450 | FIELD COLLECTION LATE PAYMENT CHARGES | 70,289 | 70,289 | 1.000000 |
| 28 | 451 | MISC SERVICE REVENUES - INITIAL CONNECTION | 1,189 | 1,189 | 1.000000 |
| 29 | 451 | MISC SERVICE REVENUES - RECONNECT AFTER NON PAYMENT | 5,760 | 5,760 | 1.000000 |
| 30 | 451 | MISC SERVICE REVENUES - CONNECT / DISCONNECT | 11,339 | 11,339 | 1.000000 |
| 31 | 451 | MISC SERVICE REVENUES - RETURNED CUSTOMER CHECKS | 11,410 | 11,410 | 1.000000 |
| 32 | 451 | MISC SERVICE REVENUES - CURRENT DIVERSION PENALTY | 1,321 | 1,321 | 1.000000 |
| 33 | 451 | MISC SERVICE REVENUES - OTHER BILLINGS | 2,817 | 2,817 | 1.000000 |

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| Line No. | ACCOUNT NO. | ACCOUNT TITLE | TOTAL COMPANY (\$000) (A) | FPSC JURISDICTIONAL (\$000) | JURISDICTIONAL SEPARATION FACTOR |
| 1 | 451 | MISC SERVICE REVENUES - REIMBURSEMENTS - OTHER | (1,805) | (1,805) | 1.000000 |
| 2 | 454 | RENT FROM ELECTRIC PROPERTY - GENERAL | 19,338 | 18,741 | 0.969122 |
| 3 | 454 | RENT FROM ELECTRIC PROPERTY - FUT USE & PLT IN SERV & STORAGE TANKS | 8,907 | 8,632 | 0.969122 |
| 4 | 454 | RENT FROM ELECTRIC PROPERTY - POLE ATTACHMENTS | 39,519 | 39,519 | 1.000000 |
| 5 | 456 | OTH ELECTRIC REVENUES - TRANSMISSION | 470 | 424 | 0.902537 |
| 6 | 456 | OTH ELECTRIC REVENUES - TRANS. SERVICE DEMAND (LONG-TERM FIRM) | 80,255 | 0 | 0.000000 |
| 7 | 456 | OTH ELECTRIC REVENUES - TRANS. SERVICE RADIAL LINE CHARGE | 38 | 0 | 0.000000 |
| 8 | 456 | OTH ELECTRIC REVENUES - TRANS. SERVICE DEMAND (SHORT-TERM FIRM & NON FIRM) | 11,146 | 10,059 | 0.902537 |
| 9 | 456 | OTH ELECTRIC REVENUES - ANCILLARY SERVICES (REACTIVE & VOLTAGE CNTL SVC) | 1,598 | 1,528 | 0.956338 |
| 10 | 456 | OTH ELECTRIC REVENUES - ANCILLARY SERVICES (REG, SPINNING & SUPPLEMENTAL) | 924 | 886 | 0.958853 |
| 11 | 456 | OTH ELECTRIC REVENUES - WHOLESALE DISTRIBUTION WHEELING | 217 | 217 | 1.000000 |
| 12 | 456 | OTH ELECTRIC REVENUES - USE CHARGE RECOVERIES PSL 2 | 2,352 | 2,244 | 0.954258 |
| 13 | 456 | OTH ELECTRIC REVENUES - MISC | 30,711 | 30,711 | 1.000000 |
| 14 | 456 | OTH ELECTRIC REVENUES - OTHER REVENUE - FCR | 856 | 819 | 0.956971 |
| 15 | 456 | OTH ELECTRIC REVENUES - DEFERRED CAPACITY REVENUES | 2,981 | 2,981 | 1.000000 |
| 16 | 456 | OTH ELECTRIC REVENUES - SOLAR NOW | 3,092 | 3,092 | 1.000000 |
| 17 | | OTHER OPERATING REVENUES | 304,722 | 222,173 | 0.729100 |
| 18 | | | | | |
| 19 | | TOTAL OPER REVENUES | 13,076,909 | 12,614,586 | 0.964646 |
| 20 | | | | | |
| 21 | | STEAM POWER GENERATION | | | |
| 22 | | | | | |
| 23 | 500 | STEAM POWER - OPERATION SUPERVISION & ENGINEERING | 4,547 | 4,356 | 0.958039 |
| 24 | 501 | STEAM POWER - FUEL - OIL, GAS & COAL | 108,687 | 104,011 | 0.956971 |
| 25 | 501 | STEAM POWER - FUEL - NON RECV EXP | 4,494 | 4,288 | 0.954186 |
| 26 | 502 | STEAM POWER - STEAM EXPENSES | 7,329 | 7,028 | 0.958940 |
| 27 | 505 | STEAM POWER - ELECTRIC EXPENSES | 3,148 | 3,019 | 0.958930 |
| 28 | 506 | STEAM POWER - MISCELLANEOUS STEAM POWER EXPENSES | 24,095 | 23,058 | 0.956959 |
| 29 | 506 | STEAM POWER - MISC STEAM POWER EXPENSES- ECRC - | 7,391 | 7,045 | 0.953303 |
| 30 | 506 | STEAM POWER - MISC - ADDITIONAL SECURITY | 295 | 282 | 0.957777 |
| 31 | 510 | STEAM POWER - MAINTENANCE SUPERVISION & ENGINEERING | 5,207 | 4,987 | 0.957779 |
| 32 | | | | | |

FLORIDA PUBLIC SERVICE COMMISSION
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DOCKET NO.: 20210015-EI

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

| | (1) | (2) | (3) | (4) | (5) |
|----------|-------------|--|---------------------------|-----------------------------|----------------------------------|
| Line No. | ACCOUNT NO. | ACCOUNT TITLE | TOTAL COMPANY (\$000) (A) | FPSC JURISDICTIONAL (\$000) | JURISDICTIONAL SEPARATION FACTOR |
| 1 | 511 | STEAM POWER - MAINTENANCE OF STRUCTURES | 5,176 | 4,959 | 0.958164 |
| 2 | 511 | STEAM POWER - MAINT OF STRUCTURES - ECRC - | 8,251 | 7,866 | 0.953303 |
| 3 | 512 | STEAM POWER - MAINTENANCE OF BOILER PLANT | 17,125 | 16,401 | 0.957748 |
| 4 | 512 | STEAM POWER - MAINT OF BOILER PLANT - ECRC - | 7,547 | 7,195 | 0.953303 |
| 5 | 513 | STEAM POWER - MAINTENANCE OF ELECTRIC PLANT | 3,964 | 3,784 | 0.954566 |
| 6 | 513 | STEAM POWER - MAINTENANCE OF ELECTRIC PLANT - ECRC | 37 | 35 | 0.953303 |
| 7 | 514 | STEAM POWER - MAINTENANCE OF MISCELLANEOUS STEAM PLT | 2,245 | 2,152 | 0.958644 |
| 8 | 514 | STEAM POWER - MAINT OF MISC STEAM PLT - ECRC - | 254 | 242 | 0.953303 |
| 9 | | STEAM POWER GENERATION | 209,791 | 200,709 | 0.956707 |
| 10 | | | | | |
| 11 | | NUCLEAR POWER GENERATION | | | |
| 12 | | | | | |
| 13 | 517 | NUCLEAR POWER - OPERATION SUPERVISION & ENGINEERING | 64,237 | 61,611 | 0.959115 |
| 14 | 517 | NUCLEAR POWER - OPERATION SUPERVISION & ENGINEERING - FUEL | 591 | 565 | 0.956971 |
| 15 | 518 | NUCLEAR POWER - NUCLEAR FUEL EXPENSE | 142,770 | 136,626 | 0.956971 |
| 16 | 524 | NUCLEAR POWER - MISC - ADDITIONAL SECURITY | 33,399 | 31,989 | 0.957777 |
| 17 | 518 | NUCLEAR POWER - NUCL FUEL EXP - NON RECOV FUEL EXP | 11,073 | 10,471 | 0.945673 |
| 18 | 518 | NUCLEAR POWER - COOLANTS AND WATER | 9,939 | 9,534 | 0.959235 |
| 19 | 520 | NUCLEAR POWER - STEAM EXPENSES | 51,002 | 48,919 | 0.959153 |
| 20 | 523 | NUCLEAR POWER - ELECTRIC EXPENSES | 134 | 128 | 0.958925 |
| 21 | 524 | NUCLEAR POWER - MISCELLANEOUS NUCLEAR POWER EXPENSES | 80,702 | 77,353 | 0.958503 |
| 22 | 524 | NUCLEAR POWER - MISC NUCLEAR POWER EXP - ECRC - | (11) | (11) | 0.953303 |
| 23 | 525 | NUCLEAR POWER - RENTS | 379 | 363 | 0.958936 |
| 24 | 528 | NUCLEAR POWER - MAINTENANCE SUPERVISION & ENGINEERING | 78,174 | 74,977 | 0.959096 |
| 25 | 529 | NUCLEAR POWER - MAINTENANCE OF STRUCTURES | 5,238 | 5,023 | 0.959061 |
| 26 | 529 | NUCLEAR POWER - MAINT OF STRUCTURES - ECRC - | 9,030 | 8,609 | 0.953303 |
| 27 | 530 | NUCLEAR POWER - MAINTENANCE OF REACTOR PLANT | 18,731 | 17,986 | 0.960222 |
| 28 | 531 | NUCLEAR POWER - MAINTENANCE OF ELECTRIC PLANT | 4,540 | 4,362 | 0.960681 |
| 29 | 532 | NUCLEAR POWER - MAINTENANCE OF MISC NUCLEAR PLANT | 16,268 | 15,607 | 0.959356 |
| 30 | 528 | NUCLEAR POWER - MAINTENANCE SUPERVISION & ENGINEERING - CAPACITY | 50 | 48 | 0.957777 |
| 31 | | NUCLEAR POWER GENERATION | 526,246 | 504,160 | 0.958032 |
| 32 | | | | | |

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Liz Fuentes

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|----------|-------------|--|---------------------------|-----------------------------|----------------------------------|
| Line No. | ACCOUNT NO. | ACCOUNT TITLE | TOTAL COMPANY (\$000) (A) | FPSC JURISDICTIONAL (\$000) | JURISDICTIONAL SEPARATION FACTOR |
| 1 | | OTHER POWER GENERATION | | | |
| 2 | | | | | |
| 3 | 546 | OTHER POWER - OPERATION SUPERVISION & ENGINEERING | 24,339 | 23,237 | 0.954744 |
| 4 | 546 | OTHER POWER - OPERATION SUPERVISION & ENGINEERING - ECRC | 215 | 205 | 0.953303 |
| 5 | 547 | OTHER POWER - FUEL | 2,427,113 | 2,322,677 | 0.956971 |
| 6 | 547 | OTHER POWER - FUEL -NON RECOV ANNUAL EMISSIONS FEE | 5,249 | 4,964 | 0.945694 |
| 7 | 548 | OTHER POWER - GENERATION EXPENSES | 22,363 | 21,348 | 0.954598 |
| 8 | 549 | OTHER POWER - MISC OTHER POWER GENERATION EXPENSES | 45,240 | 43,200 | 0.954902 |
| 9 | 549 | OTHER POWER - MISC OTHER POWER GEN EXP - ECRC - | 4,349 | 4,146 | 0.953303 |
| 10 | 549 | OTHER POWER - WC H2O RECLAMATION | 3,374 | 3,218 | 0.953900 |
| 11 | 549 | OTHER POWER - ADDITIONAL SECURITY | 2,699 | 2,585 | 0.957777 |
| 12 | 551 | OTHER POWER - MAINTENANCE SUPERVISION & ENGINEERING | 15,510 | 14,760 | 0.951617 |
| 13 | 552 | OTHER POWER - MAINTENANCE SUPERVISION & ENGINEERING - ECRC | 233 | 222 | 0.953303 |
| 14 | 552 | OTHER POWER - MAINTENANCE OF STRUCTURES | 41,424 | 39,511 | 0.953833 |
| 15 | 552 | OTHER POWER - MAINT OF STRUCTURES - ECRC - | 252 | 240 | 0.953303 |
| 16 | 553 | OTHER POWER - MAINTENANCE GENERATING & ELECTRIC PLANT | 50,232 | 47,580 | 0.947205 |
| 17 | 553 | OTHER POWER - MAINT GEN & ELECT PLT - ECRC - | 4,389 | 4,184 | 0.953303 |
| 18 | 554 | OTHER POWER - MAINTENANCE MISC OTHER POWER GENERATION | 9,054 | 8,579 | 0.947545 |
| 19 | 554 | OTHER POWER - MAINT MISC OTH PWR GEN - ECRC - | 284 | 270 | 0.953303 |
| 20 | 555 | OTHER POWER - PURCHASED POWER - INTERCHANGE RECOV | 178,753 | 171,062 | 0.956971 |
| 21 | 555 | OTHER POWER - PURCHASED POWER CAPACITY CHGS | 43,542 | 41,704 | 0.957777 |
| 22 | 556 | OTHER POWER - SYSTEM CONTROL AND LOAD DISPATCHING | 2,422 | 2,313 | 0.955151 |
| 23 | 557 | OTHER POWER - OTHER EXPENSES | 2,724 | 2,602 | 0.955151 |
| 24 | 557 | OTHER EXPENSES - DEFERRED CAPACITY - CEDAR BAY | 90,060 | 86,257 | 0.957777 |
| 25 | 557 | OTHER EXPENSES - DEFERRED CAPACITY - ICL | 50,167 | 48,048 | 0.957777 |
| 26 | | OTHER POWER GENERATION | 3,023,986 | 2,892,913 | 0.956656 |
| 27 | | | | | |
| 28 | | | | | |
| 29 | | | | | |
| 30 | | | | | |
| 31 | | | | | |
| 32 | | | | | |

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| Line No. | ACCOUNT NO. | ACCOUNT TITLE | TOTAL COMPANY (\$000) (A) | FPSC JURISDICTIONAL (\$000) | JURISDICTIONAL SEPARATION FACTOR |
| 1 | | TRANSMISSION | | | |
| 2 | | | | | |
| 3 | 560 | TRANS EXP - OPERATION SUPERV & ENGINEERING | 9,536 | 8,607 | 0.902537 |
| 4 | 561 | TRANS EXP - LOAD DISPATCHING | 12,341 | 11,139 | 0.902537 |
| 5 | 562 | TRANS EXP - STATION EXPENSES | 3,282 | 2,962 | 0.902537 |
| 6 | 563 | TRANS EXP - OVERHEAD LINE EXPENSES | 121 | 110 | 0.902537 |
| 7 | 565 | TRANS EXP - TRANSMISSION OF ELECTRICITY BY OTHERS | 7,504 | 6,772 | 0.902537 |
| 8 | 565 | TRANS EXP - TRANSMISSION OF ELECTRICITY BY OTHERS - CAPACITY | 11,166 | 10,695 | 0.957777 |
| 9 | 566 | TRANS EXP - MISC TRANSMISSION EXPENSES | 5,846 | 5,276 | 0.902537 |
| 10 | 567 | TRANS EXP - RENTS | 123 | 111 | 0.902537 |
| 11 | 568 | TRANS EXP - MAINTENANCE SUPERV & ENGINEERING | 3,070 | 2,771 | 0.902537 |
| 12 | 569 | TRANS EXP - MAINTENANCE OF STRUCTURES | 4,128 | 3,725 | 0.902537 |
| 13 | 570 | TRANS EXP - MAINTENANCE OF STATION EQUIPMENT | 3,318 | 2,995 | 0.902537 |
| 14 | 570 | TRANS EXP - MAINT OF STATION EQUIP - ECRC - | 1,788 | 1,705 | 0.953303 |
| 15 | 571 | TRANS EXP - MAINTENANCE OF OVERHEAD LINES | 13,521 | 12,203 | 0.902537 |
| 16 | 572 | TRANS EXP - MAINTENANCE OF UNDERGROUND LINES | 1,334 | 1,204 | 0.902537 |
| 17 | 573 | TRANS EXP - MAINTENANCE OF MISC TRANS PLANT | 740 | 668 | 0.902537 |
| 18 | | TRANSMISSION EXPENSES | 77,820 | 70,943 | 0.911630 |
| 19 | | | | | |
| 20 | | DISTRIBUTION | | | |
| 21 | | | | | |
| 22 | 580 | DIST EXP - OPERATION SUPERVISION AND ENGINEERING | 32,679 | 32,679 | 1.000000 |
| 23 | 581 | DIST EXP - LOAD DISPATCHING | 4,850 | 4,850 | 1.000000 |
| 24 | 582 | DIST EXP - SUBSTATION EXPENSES | 3,079 | 3,079 | 1.000000 |
| 25 | 583 | DIST EXP - OVERHEAD LINE EXPENSES | 14,068 | 14,068 | 1.000000 |
| 26 | 584 | DIST EXP - UNDERGROUND LINE EXPENSES | 6,404 | 6,404 | 1.000000 |
| 27 | 585 | DIST EXP - STREET LIGHTING AND SIGNAL SYSTEM EXPENSES | 2,188 | 2,188 | 1.000000 |
| 28 | 586 | DIST EXP - METER EXPENSES | (519) | (517) | 0.996349 |
| 29 | 587 | DIST EXP - CUSTOMER INSTALLATIONS EXPENSES | 1,449 | 1,449 | 1.000000 |
| 30 | 587 | DIST EXP - LMS-LOAD CONTROL RECOVERABLE -ECCR | (1,444) | (1,444) | 1.000000 |
| 31 | 588 | DIST EXP - MISCELLANEOUS DISTRIBUTION EXPENSES | 31,279 | 31,279 | 1.000000 |
| 32 | 589 | DIST EXP - RENTS | 4,265 | 4,265 | 1.000000 |

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|----------|-------------|--|---------------------------|-----------------------------|----------------------------------|
| Line No. | ACCOUNT NO. | ACCOUNT TITLE | TOTAL COMPANY (\$000) (A) | FPSC JURISDICTIONAL (\$000) | JURISDICTIONAL SEPARATION FACTOR |
| 1 | 590 | DIST EXP - MAINTENANCE SUPERVISION AND ENGINEERING | 21,489 | 21,489 | 1.000000 |
| 2 | 590 | DIST EXP - MAINT-LMS-LOAD CONTROL RECOVERABLE -ECCR | 3,763 | 3,763 | 1.000000 |
| 3 | 591 | DIST EXP - MAINTENANCE OF STRUCTURES | 223 | 223 | 1.000000 |
| 4 | 592 | DIST EXP - MAINTENANCE OF STATION EQUIPMENT | 9,947 | 9,947 | 1.000000 |
| 5 | 592 | DIST EXP - MAINT OF STATION EQUIP - ECRC - | 6,088 | 5,803 | 0.953303 |
| 6 | 593 | DIST EXP - MAINTENANCE OF OVERHEAD LINES | 105,323 | 105,323 | 1.000000 |
| 7 | 594 | DIST EXP - MAINTENANCE OF UNDERGROUND LINES | 18,463 | 18,463 | 1.000000 |
| 8 | 595 | DIST EXP - MAINTENANCE OF LINE TRANSFORMERS | 36 | 36 | 1.000000 |
| 9 | 596 | DIST EXP - MAINT OF STREET LIGHTING & SIGNAL SYSTEMS | 8,889 | 8,889 | 1.000000 |
| 10 | 597 | DIST EXP - MAINTENANCE OF METERS | 4,943 | 4,925 | 0.996349 |
| 11 | 598 | DIST EXP - MAINTENANCE OF MISC DISTRIBUTION PLANT | 6,642 | 6,642 | 1.000000 |
| 12 | | DISTRIBUTION EXPENSES | 284,103 | 283,802 | 0.998943 |
| 13 | | | | | |
| 14 | | CUSTOMER ACCOUNTS EXPENSES | | | |
| 15 | | | | | |
| 16 | 901 | CUST ACCT EXP - SUPERVISION | 9,347 | 9,347 | 0.999979 |
| 17 | 902 | CUST ACCT EXP - METER READING EXPENSES | 8,072 | 8,072 | 0.999995 |
| 18 | 903 | CUST ACCT EXP - CUSTOMER RECORDS AND COLLECTION EXP | 81,011 | 81,011 | 1.000000 |
| 19 | 904 | CUST ACCT EXP - UNCOLLECTIBLE ACCOUNTS | 13,039 | 13,039 | 1.000000 |
| 20 | 905 | CUST ACCT EXP - MISC CUSTOMER ACCOUNTS EXPENSES | 2,600 | 2,598 | 0.999158 |
| 21 | | CUSTOMER ACCOUNTS EXPENSES | 114,070 | 114,067 | 0.999979 |
| 22 | | | | | |
| 23 | | CUSTOMER SERVICE & INFORMATION EXPENSES | | | |
| 24 | | | | | |
| 25 | 907 | CUST SERV & INFO - SUPERVISION | 730 | 730 | 1.000000 |
| 26 | 907 | CUST SERV & INFO - SUPERVISION - ECCR RECOVERABLE | 4,763 | 4,763 | 1.000000 |
| 27 | 908 | CUST SERV & INFO - CUST ASSISTANCE EXP | 9,372 | 9,372 | 1.000000 |
| 28 | 908 | CUST SERV & INFO - CUST ASSISTANCE EXP - ECCR RECOV | 30,439 | 30,439 | 1.000000 |
| 29 | 909 | CUST SERV & INFO - INFO & INST ADV - GENERAL | 5 | 5 | 1.000000 |
| 30 | 909 | CUST SERV & INFO - INFO & INST ADV -ECCR RECOV | 8,955 | 8,955 | 1.000000 |
| 31 | 910 | CUST SERV & INFO - MISC CUST SERV & INFO EXP | 8,038 | 8,038 | 1.000000 |
| 32 | 910 | CUST SERV & INFO - MISC CUST SERV & INFO EXP - ECCR | 6,546 | 6,546 | 1.000000 |
| 33 | | CUSTOMER SERVICE & INFO EXPENSE | 68,849 | 68,849 | 1.000000 |

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| Line No. | ACCOUNT NO. | ACCOUNT TITLE | TOTAL COMPANY (\$000) (A) | FPSC JURISDICTIONAL (\$000) | JURISDICTIONAL SEPARATION FACTOR |
| 1 | | SALES EXPENSES | | | |
| 2 | | | | | |
| 3 | 912 | DEMONSTRATING AND SELLING EXPENSES | 508 | 508 | 1.000000 |
| 4 | 916 | MISCELLANEOUS AND SELLING EXPENSES | 20,061 | 20,061 | 1.000000 |
| 5 | | DEMONSTRATING & SELLING EXPENSES | 20,569 | 20,569 | 1.000000 |
| 6 | | | | | |
| 7 | | ADMINISTRATIVE & GENERAL | | | |
| 8 | | | | | |
| 9 | 920 | A&G EXP - ADMINISTRATIVE & GENERAL SALARIES | 304,020 | 294,632 | 0.969122 |
| 10 | 921 | A&G EXP - OFFICE SUPPLIES AND EXPENSES | 50,998 | 49,423 | 0.969122 |
| 11 | 922 | A&G EXP - ADMINISTRATIVE EXPENSES TRANSFERRED CR. | (149,493) | (144,877) | 0.969122 |
| 12 | 923 | A&G EXP - OUTSIDE SERVICES EMPLOYED | 83,167 | 80,599 | 0.969122 |
| 13 | 924 | A&G EXP - PROPERTY INSURANCE | 20,790 | 20,063 | 0.965023 |
| 14 | 924 | A&G EXP - PROPERTY INSURANCE - NUCLEAR OUTAGE | (289) | (277) | 0.958936 |
| 15 | 924 | A&G EXP - STORM RECOVERY | 40,800 | 40,800 | 1.000000 |
| 16 | 925 | A&G EXP - INJURIES AND DAMAGES | 37,526 | 36,367 | 0.969122 |
| 17 | 925 | A&G EXP - INJURIES & DAMAGES - CPRC | (6) | (5) | 0.957777 |
| 18 | 925 | A&G EXP - INJURIES & DAMAGES - FUEL | 0 | 0 | 0.956971 |
| 19 | 925 | A&G EXP - INJURIES & DAMAGES - ECCR | 95 | 95 | 1.000000 |
| 20 | 925 | A&G EXP - INJURIES & DAMAGES - ECRC | 476 | 453 | 0.953303 |
| 21 | 926 | A&G EXP - EMP PENSIONS & BENEFITS | 50,123 | 48,575 | 0.969122 |
| 22 | 926 | A&G EXP - EMP PENSIONS & BENEFITS - FUEL | 23 | 22 | 0.956971 |
| 23 | 926 | A&G EXP - EMP PENSIONS & BENEFITS - ECRC | 221 | 210 | 0.953303 |
| 24 | 926 | A&G EXP - EMP PENSIONS & BENEFITS - CAPACITY | 142 | 136 | 0.957777 |
| 25 | 926 | A&G EXP - EMP PENSIONS & BENEFITS - ECCR | 882 | 882 | 1.000000 |
| 26 | 928 | A&G EXP - REGULATORY COMMISSION EXPENSE - FPSC | 317 | 317 | 1.000000 |
| 27 | 928 | A&G EXP - REGULATORY COMMISSION EXPENSE - FERC | 45 | 0 | 0.000000 |
| 28 | 928 | A&G EXP - REGULATORY COMMISSION EXPENSE - FERC FEE | 2,428 | 0 | 0.000000 |
| 29 | 930 | A&G EXP - MISC GENERAL EXPENSES | 15,128 | 14,661 | 0.969122 |
| 30 | 931 | A&G EXP - RENTS | 4,375 | 4,240 | 0.969122 |
| 31 | 935 | A&G EXP - MAINTENANCE OF GENERAL PLANT | 11,520 | 11,164 | 0.969122 |
| 32 | | | | | |

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|----------|-------------|---|---------------------------|-----------------------------|----------------------------------|
| Line No. | ACCOUNT NO. | ACCOUNT TITLE | TOTAL COMPANY (\$000) (A) | FPSC JURISDICTIONAL (\$000) | JURISDICTIONAL SEPARATION FACTOR |
| 1 | 935 | A&G EXP - MAINT GENERAL PLANT - ECRC | 12 | 11 | 0.953303 |
| 2 | 928 | A&G EXP - REGULATORY COMMISSION EXPENSE - RAF - RETAIL BASE | 6,025 | 6,025 | 1.000000 |
| 3 | 928 | A&G EXP - REGULATORY COMMISSION EXPENSE - RAF - FUEL FPSC | 1,872 | 1,872 | 1.000000 |
| 4 | 928 | A&G EXP - REGULATORY COMMISSION EXPENSE - RAF - CAPACITY | 181 | 181 | 1.000000 |
| 5 | 928 | A&G EXP - REGULATORY COMMISSION EXPENSE - RAF - FRANCHISE | 382 | 382 | 1.000000 |
| 6 | 928 | A&G EXP - REGULATORY COMMISSION EXPENSE - RAF - ECCR | 45 | 45 | 1.000000 |
| 7 | 928 | A&G EXP - REGULATORY COMMISSION EXPENSE - RAF - ECRC | 256 | 256 | 1.000000 |
| 8 | 928 | A&G EXP - REGULATORY COMMISSION EXPENSE - RAF - SPPC | 205 | 205 | 1.000000 |
| 9 | | ADMINISTRATIVE & GENERAL EXPENSES | 482,264 | 466,458 | 0.967225 |
| 10 | | | | | |
| 11 | | TOTAL O&M EXPENSES | 4,807,697 | 4,622,471 | 0.961473 |
| 12 | | | | | |
| 13 | | INTANGIBLE DEPRECIATION | | | |
| 14 | | | | | |
| 15 | 403 & 404 | DEPR & AMORT EXP - INTANGIBLE | 214,305 | 207,687 | 0.969122 |
| 16 | 403 & 404 | DEPR & AMORT EXP - INTANGIBLE ARO | 10,271 | 9,954 | 0.969122 |
| 17 | 403 & 404 | DEPR & AMORT EXP - INTANGIBLE CAPACITY | 100 | 96 | 0.957777 |
| 18 | 403 & 404 | DEPR & AMORT EXP - NCRC AVOIDED AFUDC- INTANG- FERC RECLASS | 1,144 | 0 | 0.000000 |
| 19 | 403 & 404 | DEPR & AMORT EXP - INT ECCR | 1,505 | 1,505 | 1.000000 |
| 20 | 403 & 404 | DEPR & AMORT EXP - CAPITAL RECOVERY - FERC RECLASS | (31,631) | 0 | 0.000000 |
| 21 | | INTANG DEPRECIATION | 195,694 | 219,242 | 1.120333 |
| 22 | | | | | |
| 23 | | STEAM DEPRECIATION | | | |
| 24 | | | | | |
| 25 | 403 & 404 | DEPR & AMORT EXP - STEAM | 50,823 | 48,736 | 0.958930 |
| 26 | 403 & 404 | DEPR & AMORT EXP - FOSSIL DECOMM | 12,704 | 12,152 | 0.956480 |
| 27 | 403 & 404 | DEPR & AMORT EXP - STEAM PLANT - ECRC - | 38,831 | 37,018 | 0.953303 |
| 28 | 403 & 404 | DEPR & AMORT EXP - STEAM PLANT - CAPACITY | (40) | (38) | 0.957777 |
| 29 | | STEAM DEPRECIATION PRODUCTION | 102,319 | 97,867 | 0.956491 |
| 30 | | | | | |
| 31 | | NUCLEAR DEPRECIATION | | | |
| 32 | | | | | |

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

EXPLANATION: Provide jurisdictional separation factors for net operating income for the test year and the most recent historical year if the test year is projected.

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

DOCKET NO.: 20210015-EI

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

| | (1) | (2) | (3) | (4) | (5) |
|----------|-------------|---|---------------------------|-----------------------------|----------------------------------|
| Line No. | ACCOUNT NO. | ACCOUNT TITLE | TOTAL COMPANY (\$000) (A) | FPSC JURISDICTIONAL (\$000) | JURISDICTIONAL SEPARATION FACTOR |
| 1 | 403 & 404 | DEPR & AMORT EXP - TURKEY POINT | 203,845 | 195,475 | 0.958943 |
| 2 | 403 & 404 | DEPR & AMORT EXP - ST LUCIE 1 | 69,359 | 66,510 | 0.958936 |
| 3 | 403 & 404 | DEPR & AMORT EXP - ST LUCIE COMMON | 18,335 | 17,582 | 0.958936 |
| 4 | 403 & 404 | DEPR & AMORT EXP - ST LUCIE 2 | 58,218 | 55,828 | 0.958936 |
| 5 | 403 & 404 | DEPR & AMORT EXP - NCRC AVOIDED AFUDC- NUCL- FERC RECLASS | 7,040 | 0 | 0.000000 |
| 6 | 403 & 404 | DEPR & AMORT EXP - NUCLEAR PLANT - ECRC - | 3,820 | 3,641 | 0.953303 |
| 7 | 403 & 404 | DEPR & AMORT EXP - NUCLEAR PLANT - CAPACITY | 6,019 | 5,764 | 0.957777 |
| 8 | | NUCLEAR DEPRECIATION PRODUCTION | 366,635 | 344,801 | 0.940449 |
| 9 | | | | | |
| 10 | | OTHER PROD DEPRECIATION | | | |
| 11 | | | | | |
| 12 | 403 & 404 | DEPR & AMORT EXP - OTHER PRODUCTION | 864,331 | 825,463 | 0.955031 |
| 13 | 403 & 404 | DEPR & AMORT EXP - DISMANTLEMENT - OTHER PROD | 12,683 | 12,098 | 0.953835 |
| 14 | 403 & 404 | DEPR & AMORT EXP - DISMANTLEMENT - OTHER PROD (ECRC) | 1,452 | 1,384 | 0.953303 |
| 15 | 403 & 404 | DEPR & AMORT EXP - OTH PROD - ECRC - | 31,008 | 29,560 | 0.953303 |
| 16 | 403 & 404 | DEPR & AMORT EXP - OTH PROD - CAPACITY | 326 | 312 | 0.957777 |
| 17 | | OTHER DEPRECIATION PRODUCTION | 909,800 | 868,816 | 0.954953 |
| 18 | | | | | |
| 19 | | TRANSMISSION DEPRECIATION | | | |
| 20 | | | | | |
| 21 | 403 & 404 | DEPR & AMORT EXP - TRANSMISSION | 230,364 | 207,912 | 0.902537 |
| 22 | 403 & 404 | DEPR & AMORT EXP - TRANS - ECRC - | 432 | 412 | 0.953303 |
| 23 | 403 & 404 | DEPR & AMORT EXP - AVOIDED AFUDC- TRANS- FERC RECLASS | 15 | 0 | 0.000000 |
| 24 | 403 & 404 | DEPR & AMORT EXP - TRANSMISSION - GSU | 18,094 | 17,297 | 0.955950 |
| 25 | 403 & 404 | DEPR & AMORT EXP - TRANSMISSION - OTHER RETAIL | 1,537 | 1,537 | 1.000000 |
| 26 | 403 & 404 | DEPR & AMORT EXP - TRANSMISSION - OTHER WHOLESALE | 45 | 0 | 0.000000 |
| 27 | 403 & 404 | DEPR & AMORT EXP - TRANSMISSION - SPPC | 5,386 | 5,386 | 1.000000 |
| 28 | | TRANSMISSION DEPRECIATION EXPENSE | 255,874 | 232,544 | 0.908825 |
| 29 | | | | | |
| 30 | | DISTRIBUTION DEPRECIATION | | | |
| 31 | | | | | |
| 32 | 403 & 404 | DEPR & AMORT EXP - DISTRIBUTION ACCT 361 | 6,904 | 6,904 | 1.000000 |

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

| | (1) | (2) | (3) | (4) | (5) |
|----------|-------------|---|---------------------------|-----------------------------|----------------------------------|
| Line No. | ACCOUNT NO. | ACCOUNT TITLE | TOTAL COMPANY (\$000) (A) | FPSC JURISDICTIONAL (\$000) | JURISDICTIONAL SEPARATION FACTOR |
| 1 | 403 & 404 | DEPR & AMORT EXP - DISTRIBUTION ACCT 362 | 68,561 | 68,561 | 1.000000 |
| 2 | 403 & 404 | DEPR & AMORT EXP - DISTRIBUTION ACCT 363 | 411 | 411 | 1.000000 |
| 3 | 403 & 404 | DEPR & AMORT EXP - DISTRIBUTION ACCT 364 | 122,456 | 122,456 | 1.000000 |
| 4 | 403 & 404 | DEPR & AMORT EXP - DISTRIBUTION ACCT 365 | 114,676 | 114,676 | 1.000000 |
| 5 | 403 & 404 | DEPR & AMORT EXP - DISTRIBUTION ACCT 366 | 31,558 | 31,558 | 1.000000 |
| 6 | 403 & 404 | DEPR & AMORT EXP - DISTRIBUTION ACCT 367 | 90,145 | 90,145 | 1.000000 |
| 7 | 403 & 404 | DEPR & AMORT EXP - DISTRIBUTION ACCT 368 | 110,194 | 110,194 | 1.000000 |
| 8 | 403 & 404 | DEPR & AMORT EXP - DISTRIBUTION ACCT 369 | 42,183 | 42,183 | 1.000000 |
| 9 | 403 & 404 | DEPR & AMORT EXP - DISTRIBUTION ACCT 370 | 55,757 | 55,554 | 0.996349 |
| 10 | 403 & 404 | DEPR & AMORT EXP - DISTRIBUTION ACCT 371 | 4,023 | 4,023 | 1.000000 |
| 11 | 403 & 404 | DEPR & AMORT EXP - DISTRIBUTION ACCT 373 | 22,252 | 22,252 | 1.000000 |
| 12 | 403 & 404 | DEPR & AMORT EXP - DISTRIBUTION - ECRC | 201 | 191 | 0.953303 |
| 13 | 403 & 404 | DEPR & AMORT EXP - DISTRIBUTION ACCT 362 - ECCR | 1,491 | 1,491 | 1.000000 |
| 14 | 403 & 404 | DEPR & AMORT EXP - DISTRIBUTION ACCT 371 - ECCR | 1,083 | 1,083 | 1.000000 |
| 15 | 406 | DEPR EXP - AMORT ELECT PLT - ACQUI ADJ - VERO | 3,688 | 3,688 | 1.000000 |
| 16 | 403 & 404 | DEPR & AMORT EXP - SPPC | 55,870 | 55,870 | 1.000000 |
| 17 | | DISTRIBUTION DEPRECIATION EXPENSE | 731,453 | 731,240 | 0.999709 |
| 18 | | | | | |
| 19 | | GENERAL DEPRECIATION | | | |
| 20 | | | | | |
| 21 | 403 & 404 | DEPR & AMORT EXP - GENERAL STRUCTURES | 18,355 | 17,788 | 0.969122 |
| 22 | 403 & 404 | DEPR & AMORT EXP - GENERAL OTHER (EXCL ECCR & FERC) | 162,463 | 157,446 | 0.969122 |
| 23 | 403 & 404 | DEPR & AMORT EXP - GENERAL OTHER - ECCR | 26 | 26 | 1.000000 |
| 24 | 403 & 404 | DEPR & AMORT EXP - GENERAL OTHER - ECRC | 322 | 306 | 0.953303 |
| 25 | 403 & 404 | DEPR & AMORT EXP - GENERAL OTHER - CAPACITY | 0 | 0 | 0.957777 |
| 26 | 403 & 404 | DEPR & AMORT EXP - PROP UNDER CAPT LEASES | 269 | 261 | 0.969122 |
| 27 | | GENERAL DEPRECIATION EXPENSE | 181,434 | 175,828 | 0.969099 |
| 28 | | | | | |
| 29 | | TOTAL DEPRECIATION & AMORTIZATION | 2,743,209 | 2,670,339 | 0.973436 |
| 30 | | | | | |
| 31 | | AMORT OF PROP & REGULATORY ASSETS | | | |
| 32 | | | | | |

FLORIDA PUBLIC SERVICE COMMISSION
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DOCKET NO.: 20210015-EI

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

| | (1) | (2) | (3) | (4) | (5) |
|----------|-------------|---|---------------------------|-----------------------------|----------------------------------|
| Line No. | ACCOUNT NO. | ACCOUNT TITLE | TOTAL COMPANY (\$000) (A) | FPSC JURISDICTIONAL (\$000) | JURISDICTIONAL SEPARATION FACTOR |
| 1 | 405 | ACCRETION EXPENSE - ARO REG DEBIT | 117,334 | 113,711 | 0.969122 |
| 2 | 407 | AMORT OF PROP LOSSES, UNRECOV PLT & REGUL STUDY COSTS | (6,425) | (6,202) | 0.965286 |
| 3 | 407 | REGULATORY CREDIT - ASSET RET OBLIGATION | (127,606) | (123,666) | 0.969122 |
| 4 | 407 | AMORT OF REG ASSETS - DEF AMT OPRB | 327 | 317 | 0.969491 |
| 5 | 407 | AMORT OF REG ASSETS - SMITH 1&2 UNRECOV PLT - NON-ECRC | 2,579 | 2,461 | 0.954258 |
| 6 | 407 | AMORT OF REG ASSETS/LIAB - DEF RETURN TRANSM PROJ | 365 | 330 | 0.902537 |
| 7 | 407 | AMORT OF REG ASSETS - PLANT SCHOLZ DECOM INVENTORY | 170 | 163 | 0.958936 |
| 8 | 407 | AMORT OF REG ASSETS - CAPITAL RECOVERY - FERC RECLASS | 31,631 | 0 | 0.000000 |
| 9 | 407 | AMORT OF REG ASSET - STORM DEFICIENCY | 48,743 | 48,743 | 1.000000 |
| 10 | 407 | AMORT REG ASSET - CONVERTIBLE ITC DEPR LOSS | 1,948 | 1,857 | 0.953303 |
| 11 | 407 | AMORT OF REG ASSETS - SMITH 1&2 UNRECOV PLT - ECRC | 3,376 | 3,218 | 0.953303 |
| 12 | 407 | AMORT REG LIAB - CONVERTIBLE ITC GROSS-UP | (10,101) | (9,629) | 0.953303 |
| 13 | 407 | AMORT REG LIAB - RECOVERIES ECRC | (247) | (235) | 0.953303 |
| 14 | 407 | Regulatory Debit - Vero Beach | 13 | 13 | 1.000000 |
| 15 | 407 | AMORT OF REG ASSETS - AVOIDED AFUDC DEPR - FERC RECLASS | (8,199) | 0 | 0.000000 |
| 16 | | AMORT REGULATORY ASSET & LIABILITY | 53,910 | 31,083 | 0.576567 |
| 17 | | | | | |
| 18 | | TAXES OTHER THAN INCOME TAX | | | |
| 19 | | | | | |
| 20 | 408 | TAX OTH TH INC TAX - PAYROLL AND OTHER | 50,543 | 48,982 | 0.969122 |
| 21 | 408 | TAX OTH TH INC TAX - PAYROLL - CAPACITY | 191 | 183 | 0.957777 |
| 22 | 408 | TAX OTH TH INC TAX - PAYROLL - ECCR | 1,076 | 1,076 | 1.000000 |
| 23 | 408 | TAX OTH TH INC TAX - PAYROLL - ECRC | 262 | 250 | 0.953303 |
| 24 | 408 | TAX OTH TH INC TAX - REAL & PERS PROPERTY TAX | 839,973 | 810,814 | 0.965286 |
| 25 | 408 | TAX OTH TH INC TAX - PAYROLL - FUEL | 31 | 30 | 0.956971 |
| 26 | 408 | TAX OTH TH INC TAX - FRANCHISE TAX | 516,997 | 516,997 | 1.000000 |
| 27 | 408 | TAX OTH TH INC TAX - GROSS RECEIPTS TAX - RETAIL BASE | 289,140 | 289,140 | 1.000000 |
| 28 | 408 | TAX OTH TH INC TAX - GROSS RECEIPTS TAX - FRANCHISE | 13,266 | 13,266 | 1.000000 |
| 29 | 408 | TAX OTH TH INC TAX - OCCUPATIONAL LICENCES | 73 | 71 | 0.969122 |
| 30 | | TAXES OTHER THAN INCOME TAXES | 1,711,552 | 1,680,808 | 0.982038 |
| 31 | | | | | |
| 32 | | | | | |

FLORIDA PUBLIC SERVICE COMMISSION
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Liz Fuentes

| | (1) | (2) | (3) | (4) | (5) |
|----------|-------------|--|---------------------------|-----------------------------|----------------------------------|
| Line No. | ACCOUNT NO. | ACCOUNT TITLE | TOTAL COMPANY (\$000) (A) | FPSC JURISDICTIONAL (\$000) | JURISDICTIONAL SEPARATION FACTOR |
| 1 | | INCOME TAXES CURRENT | | | |
| 2 | | | | | |
| 3 | 409 | INCOME TAXES - UTILITY OPER INCOME - CURRENT FEDERAL | 61,852 | 59,284 | 0.958482 |
| 4 | 409 | INCOME TAXES - UTILITY OPER INCOME - CURRENT STATE | 57,992 | 55,584 | 0.958482 |
| 5 | | INCOME TAXES CURRENT | <u>119,844</u> | <u>114,868</u> | <u>0.958482</u> |
| 6 | | | | | |
| 7 | | DEFERRED TAXES | | | |
| 8 | | | | | |
| 9 | 410 | INCOME TAXES - DEFERRED FEDERAL | 156,488 | 147,588 | 0.943126 |
| 10 | 410 | INCOME TAXES - DEFERRED STATE | 111,153 | 106,583 | 0.958883 |
| 11 | | DEFERRED TAXES | <u>267,642</u> | <u>254,171</u> | <u>0.949670</u> |
| 12 | | | | | |
| 13 | | INVESTMENT TAX CREDIT | | | |
| 14 | | | | | |
| 15 | 411 | ITC ADJUSTMENTS - UTILITY OPERATIONS | 177,404 | 171,245 | 0.965286 |
| 16 | | INVESTMENT TAX CREDIT | <u>177,404</u> | <u>171,245</u> | <u>0.965286</u> |
| 17 | | | | | |
| 18 | | GAIN LOSS ON DISPOSITION OF PROPERTY | | | |
| 19 | | | | | |
| 20 | 411 | GAIN FROM DISP OF UTILITY PLANT - FUTURE USE | (6,024) | (6,024) | 1.000000 |
| 21 | 411 | GAIN FROM DISP OF ALLOWANCE - ECRC - | (0) | (0) | 0.953303 |
| 22 | | GAIN LOSS ON SALE OF PLANT | <u>(6,024)</u> | <u>(6,024)</u> | <u>1.000000</u> |
| 23 | | | | | |
| 24 | | NET OPERATING INCOME | <u>3,201,676</u> | <u>3,075,624</u> | <u>0.960630</u> |
| 25 | | | | | |
| 26 | | | | | |

27 NOTE:

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

30

31 TOTALS MAY NOT ADD DUE TO ROUNDING.

32

FLORIDA PUBLIC SERVICE COMMISSION

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

EXPLANATION: Provide a schedule of operating revenue by primary account for the test year. Provide the per books amounts and the adjustments required to adjust the per books amounts to reflect the requested test year operating revenues.

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DOCKET NO.: 20210015-EI

(\$000)

Witness: Scott R. Bores, Tiffany C. Cohen

| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) |
|----------|---|------------|--------------------|--------------------------|------------------|--------------------------|---|---------------------------|----------------------------------|--------------------------------|---------------------------|
| Line No. | Account No. / Account Title (A) | Per Books | Non Jurisdictional | Jurisdictional (2) - (3) | Fuel Adjustments | Conservation Adjustments | Other (ECRC, CPRC & Storm Charge) Adjustments | Franchise Fee Adjustments | Other (GRT & SPPCRC) Adjustments | Total Adjustments (5) thru (9) | Total Adjusted (4) + (10) |
| 1 | SALES OF ELECTRICITY | | | | | | | | | | |
| 2 | 440 Residential Sales | 7,390,198 | | 7,390,198 | (1,387,166) | (59,612) | (393,560) | (311,969) | (456,041) | (2,608,349) | 4,781,849 |
| 3 | 442 Commercial Sales | 4,445,167 | | 4,445,167 | (1,097,165) | (72,432) | (269,474) | (200,956) | (108,764) | (1,748,792) | 2,696,376 |
| 4 | 442 Industrial Sales | 303,839 | | 303,839 | (105,844) | 69,547 | (27,807) | (13,553) | (7,468) | (85,126) | 218,713 |
| 5 | 444 Public Street & Highway Lighting | 85,459 | | 85,459 | (7,124) | (470) | (2,195) | (3,773) | (838) | (14,400) | 71,058 |
| 6 | 445 Other Sales to Public Authorities | 2,075 | | 2,075 | (420) | (28) | (98) | (92) | (51) | (688) | 1,386 |
| 7 | 446 Sales to Railroads & Railways | 6,879 | | 6,879 | (1,797) | (119) | (419) | (307) | (169) | (2,811) | 4,068 |
| 8 | 456 Oth Electric Rev. - Unbilled Revenue | 4,177 | 1,158 | 3,018 | | | | | | | 3,018 |
| 9 | Total Sales to Ultimate Consumers | 12,237,794 | 1,158 | 12,236,635 | (2,599,517) | (63,114) | (693,554) | (530,650) | (573,331) | (4,460,166) | 7,776,469 |
| 10 | 447 Sales for Resale | 534,513 | 378,615 | 155,898 | (147,308) | | (6,702) | | | (154,010) | 1,888 |
| 11 | TOTAL SALES OF ELECTRICITY | 12,772,307 | 379,774 | 12,392,533 | (2,746,825) | (63,114) | (700,256) | (530,650) | (573,331) | (4,614,176) | 7,778,357 |
| 12 | TOTAL REVENUE NET OF REFUND PROVISION | 12,772,307 | 379,774 | 12,392,533 | (2,746,825) | (63,114) | (700,256) | (530,650) | (573,331) | (4,614,176) | 7,778,357 |
| 13 | | | | | | | | | | | |
| 14 | OTHER OPERATING REVENUES | | | | | | | | | | |
| 15 | 450 Field Collection Late Payment Charges | 70,289 | | 70,289 | | | | | | | 70,289 |
| 16 | 451 Misc. Svc. Revenue - Initial Connection | 1,189 | | 1,189 | | | | | | | 1,189 |
| 17 | | | | | | | | | | | |
| 18 | 451 Misc. Svc. Revenue - Reconnect after Non-Pay | 5,760 | | 5,760 | | | | | | | 5,760 |
| 19 | 451 Misc. Svc. Revenue - Connect/Disconnect | 11,339 | | 11,339 | | | | | | | 11,339 |
| 20 | | | | | | | | | | | |
| 21 | 451 Misc. Svc. Revenue - Returned Customer Checks | 11,410 | | 11,410 | | | | | | | 11,410 |
| 22 | | | | | | | | | | | |
| 23 | 451 Misc. Svc. Revenue - Current Diversion Penalty | 1,321 | | 1,321 | | | | | | | 1,321 |
| 24 | 451 Misc. Svc. Revenue - Other Billings | 2,817 | | 2,817 | | | | | | | 2,817 |
| 25 | | | | | | | | | | | |
| 26 | 451 Misc. Svc. Revenue - Reimbursements - Other | (1,805) | | (1,805) | | | | | | | (1,805) |
| 27 | 454 Rent from Electric Property - General | 28,175 | 870 | 27,305 | | | | | | | 27,305 |
| 28 | 454 Rent from Electric Property - Future Use / Plt in Ser | 70 | 2 | 67 | | | | | | | 67 |
| 29 | | | | | | | | | | | |

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Witness: Scott R. Bores, Tiffany C. Cohen

| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) |
|----------|--|------------|--------------------|--------------------------|------------------|--------------------------|---|---------------------------|----------------------------------|--------------------------------|---------------------------|
| Line No. | Account No. / Account Title (A) | Per Books | Non Jurisdictional | Jurisdictional (2) - (3) | Fuel Adjustments | Conservation Adjustments | Other (ECRC, CPRC & Storm Charge) Adjustments | Franchise Fee Adjustments | Other (GRT & SPPCRC) Adjustments | Total Adjustments (5) thru (9) | Total Adjusted (4) + (10) |
| 1 | 454 Rent from Electric Property - Pole Attachments | 39,519 | | 39,519 | | | | | | | 39,519 |
| 2 | 456 Oth Electric Rev. - Transmission | 95,018 | 81,549 | 13,468 | (819) | | | | | (819) | 12,649 |
| 3 | 456 Oth Electric Rev. - Miscellaneous | 36,639 | 128 | 36,512 | | | | | | | 36,512 |
| 4 | 456 Oth Electric Rev. - Deferred Capacity Revenues | 2,981 | | 2,981 | | | (2,981) | | | (2,981) | |
| 5 | TOTAL OTHER OPERATING REVENUES | 304,722 | 82,549 | 222,173 | (819) | 0 | (2,981) | 0 | 0 | (3,800) | 218,373 |
| 6 | | | | | | | | | | | |
| 7 | TOTAL ELECTRIC OPERATING REVENUES | 13,077,029 | 462,323 | 12,614,706 | (2,747,644) | (63,114) | (703,237) | (530,650) | (573,331) | (4,617,976) | 7,996,730 |

NOTE:
(A) 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: TOTALS MAY NOT ADD DUE TO ROUNDING.

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| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) |
|----------|---|------------|--------------------|--------------------------|------------------|--------------------------|---|---------------------------|----------------------------------|--------------------------------|---------------------------|
| Line No. | Account No. / Account Title (A) | Per Books | Non Jurisdictional | Jurisdictional (2) - (3) | Fuel Adjustments | Conservation Adjustments | Other (ECRC, CPRC & Storm Charge) Adjustments | Franchise Fee Adjustments | Other (GRT & SPPCRC) Adjustments | Total Adjustments (5) thru (9) | Total Adjusted (4) + (10) |
| 1 | SALES OF ELECTRICITY | | | | | | | | | | |
| 2 | 440 Residential Sales | 7,390,110 | | 7,390,110 | (1,387,166) | (59,612) | (393,528) | (311,966) | (455,989) | (2,608,261) | 4,781,849 |
| 3 | 442 Commercial Sales | 4,445,138 | | 4,445,138 | (1,097,165) | (72,432) | (269,448) | (200,954) | (108,763) | (1,748,762) | 2,696,376 |
| 4 | 442 Industrial Sales | 303,836 | | 303,836 | (105,844) | 69,547 | (27,805) | (13,553) | (7,468) | (85,123) | 218,713 |
| 5 | 444 Public Street & Highway Lighting | 85,459 | | 85,459 | (7,124) | (470) | (2,195) | (3,773) | (838) | (14,400) | 71,058 |
| 6 | 445 Other Sales to Public Authorities | 2,075 | | 2,075 | (420) | (28) | (98) | (92) | (51) | (688) | 1,386 |
| 7 | 446 Sales to Railroads & Railways | 6,879 | | 6,879 | (1,797) | (119) | (419) | (307) | (169) | (2,811) | 4,068 |
| 8 | 456 Oth Electric Rev. - Unbilled Revenue | 4,177 | 1,158 | 3,018 | | | | | | | 3,018 |
| 9 | Total Sales to Ultimate Consumers | 12,237,674 | 1,158 | 12,236,515 | (2,599,517) | (63,113) | (693,493) | (530,645) | (573,278) | (4,460,046) | 7,776,469 |
| 10 | 447 Sales for Resale | 534,513 | 378,615 | 155,898 | (147,308) | | (6,702) | | | (154,010) | 1,888 |
| 11 | TOTAL SALES OF ELECTRICITY | 12,772,187 | 379,774 | 12,392,413 | (2,746,825) | (63,113) | (700,195) | (530,645) | (573,278) | (4,614,056) | 7,778,357 |
| 12 | TOTAL REVENUE NET OF REFUND PROVISION | 12,772,187 | 379,774 | 12,392,413 | (2,746,825) | (63,113) | (700,195) | (530,645) | (573,278) | (4,614,056) | 7,778,357 |
| 13 | | | | | | | | | | | |
| 14 | OTHER OPERATING REVENUES | | | | | | | | | | |
| 15 | 450 Field Collection Late Payment Charges | 70,289 | | 70,289 | | | | | | | 70,289 |
| 16 | 451 Misc. Svc. Revenue - Initial Connection | 1,189 | | 1,189 | | | | | | | 1,189 |
| 17 | | | | | | | | | | | |
| 18 | 451 Misc. Svc. Revenue - Reconnect after Non-Pay | 5,760 | | 5,760 | | | | | | | 5,760 |
| 19 | 451 Misc. Svc. Revenue - Connect/Disconnect | 11,339 | | 11,339 | | | | | | | 11,339 |
| 20 | | | | | | | | | | | |
| 21 | 451 Misc. Svc. Revenue - Returned Customer Checks | 11,410 | | 11,410 | | | | | | | 11,410 |
| 22 | | | | | | | | | | | |
| 23 | 451 Misc. Svc. Revenue - Current Diversion Penalty | 1,321 | | 1,321 | | | | | | | 1,321 |
| 24 | 451 Misc. Svc. Revenue - Other Billings | 2,817 | | 2,817 | | | | | | | 2,817 |
| 25 | | | | | | | | | | | |
| 26 | 451 Misc. Svc. Revenue - Reimbursements - Other | (1,805) | | (1,805) | | | | | | | (1,805) |
| 27 | 454 Rent from Electric Property - General | 28,175 | 870 | 27,305 | | | | | | | 27,305 |
| 28 | 454 Rent from Electric Property - Future Use / Plt in Ser | 70 | 2 | 67 | | | | | | | 67 |
| 29 | | | | | | | | | | | |

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

EXPLANATION: Provide a schedule of operating revenue by primary account for the test year. Provide the per books amounts and the adjustments required to adjust the per books amounts to reflect the requested test year operating revenues.

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

DOCKET NO.: 20210015-EI

(\$000)

Witness: Scott R. Bores, Tiffany C. Cohen

| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) |
|----------|--|------------|--------------------|--------------------------|------------------|--------------------------|---|---------------------------|----------------------------------|--------------------------------|---------------------------|
| Line No. | Account No. / Account Title (A) | Per Books | Non Jurisdictional | Jurisdictional (2) - (3) | Fuel Adjustments | Conservation Adjustments | Other (ECRC, CPRC & Storm Charge) Adjustments | Franchise Fee Adjustments | Other (GRT & SPPCRC) Adjustments | Total Adjustments (5) thru (9) | Total Adjusted (4) + (10) |
| 1 | 454 Rent from Electric Property - Pole Attachments | 39,519 | | 39,519 | | | | | | | 39,519 |
| 2 | 456 Oth Electric Rev. - Transmission | 95,018 | 81,549 | 13,468 | (819) | | | | | (819) | 12,649 |
| 3 | 456 Oth Electric Rev. - Miscellaneous | 36,639 | 128 | 36,512 | | | | | | | 36,512 |
| 4 | 456 Oth Electric Rev. - Deferred Capacity Revenues | 2,981 | | 2,981 | | | (2,981) | | | (2,981) | |
| 5 | TOTAL OTHER OPERATING REVENUES | 304,722 | 82,549 | 222,173 | (819) | 0 | (2,981) | 0 | 0 | (3,800) | 218,373 |
| 6 | | | | | | | | | | | |
| 7 | TOTAL ELECTRIC OPERATING REVENUES | 13,076,909 | 462,323 | 12,614,586 | (2,747,644) | (63,113) | (703,176) | (530,645) | (573,278) | (4,617,857) | 7,996,730 |

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

17 NOTE: TOTALS MAY NOT ADD DUE TO ROUNDING.

FLORIDA PUBLIC SERVICE COMMISSION

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

EXPLANATION: If the test year is projected, provide the budgeted versus actual operating revenues and expenses by primary account for a historical five year period and the forecasted data for the test year and the prior year.

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

DOCKET NO.: 20210015-EI

Witness: Scott R. Bores, Liz Fuentes

| Line No. | ACCOUNT NO. | ACCOUNT TITLE | 2017 YEAR 1 (SEE PAGES 7 - 17) | | 2018 YEAR 2 (SEE PAGES 7 - 17) | | 2019 YEAR 3 (SEE PAGES 7 - 17) | | 2020 YEAR 4 (SEE PAGES 7 - 17) | | 2021 PRIOR (SEE PAGES 7 - 17) | 2022 TEST | 2023 |
|----------|-------------|--------------------------------|-----------------------------------|--------|-----------------------------------|--------|-----------------------------------|--------|-----------------------------------|--------|----------------------------------|------------|------------|
| | | | BUDGET | ACTUAL | BUDGET | ACTUAL | BUDGET | ACTUAL | BUDGET | ACTUAL | YEAR | YEAR (1) | YEAR (1) |
| 1 | | OPERATING REVENUES | | | | | | | | | | | |
| 2 | | | | | | | | | | | | | |
| 3 | 440 - 446 | RETAIL SALES | | | | | | | | | | 12,264,409 | 12,233,617 |
| 4 | 447 | SALES FOR RESALE | | | | | | | | | | 580,503 | 534,513 |
| 5 | 449 | PROVISION FOR REFUNDS | | | | | | | | | | 0 | 0 |
| 6 | 450 | FORFEITED DISCOUNTS | | | | | | | | | | 69,340 | 70,289 |
| 7 | 451 | MISCELLANEOUS SERVICE REVENUES | | | | | | | | | | 31,780 | 32,031 |
| 8 | 454 | RENT FROM ELECTRIC PROPERTY | | | | | | | | | | 66,520 | 67,764 |
| 9 | 456 | OTHER ELECTRIC REVENUES | | | | | | | | | | 188,849 | 138,815 |
| 10 | | OPERATING REVENUES | | | | | | | | | | 13,201,400 | 13,077,029 |
| 11 | | | | | | | | | | | | | |
| 12 | | | | | | | | | | | | | |
| 13 | | | | | | | | | | | | | |
| 14 | | | | | | | | | | | | | |
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| 32 | | | | | | | | | | | | | |
| 33 | | | | | | | | | | | | | |
| 34 | | | | | | | | | | | | | |
| 35 | | | | | | | | | | | | | |
| 36 | | | | | | | | | | | | | |
| 37 | | | | | | | | | | | | | |

FLORIDA PUBLIC SERVICE COMMISSION

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

EXPLANATION: If the test year is projected, provide the budgeted versus actual operating revenues and expenses by primary account for a historical five year period and the forecasted data for the test year and the prior year.

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

DOCKET NO.: 20210015-EI

Witness: Scott R. Bores, Liz Fuentes

| Line No. | ACCOUNT NO. | ACCOUNT TITLE | 2017 YEAR 1 (SEE PAGES 7 - 17) | | 2018 YEAR 2 (SEE PAGES 7 - 17) | | 2019 YEAR 3 (SEE PAGES 7 - 17) | | 2020 YEAR 4 (SEE PAGES 7 - 17) | | 2021 PRIOR (SEE PAGES 7 - 17) | 2022 TEST | 2023 |
|----------|-------------|--|-----------------------------------|--------|-----------------------------------|--------|-----------------------------------|--------|-----------------------------------|--------|----------------------------------|-----------|------------------------|
| | | | BUDGET | ACTUAL | BUDGET | ACTUAL | BUDGET | ACTUAL | BUDGET | ACTUAL | YEAR | YEAR (1) | SUBSEQUENT YEAR (1) |
| 1 | | | | | | | | | | | | | |
| 2 | | | | | | | | | | | | | |
| 3 | | STEAM POWER GENERATION | | | | | | | | | | | |
| 4 | | | | | | | | | | | | | |
| 5 | 500 | OPR SUPV & ENG-STEAM POWER GENERATION | | | | | | | | | | 4,626 | 4,547 |
| 6 | 501 | FUEL-STEAM POWER GENERATION | | | | | | | | | | 141,837 | 113,182 |
| 7 | 502 | STEAM EXP-STEAM POWER GENERATION | | | | | | | | | | 7,582 | 7,329 |
| 8 | 505 | ELECTRIC EXPENSES-STEAM POWER GENER | | | | | | | | | | 3,300 | 3,148 |
| 9 | 506 | MISCELL STEAM POW EXP-STEAM POWER GENER | | | | | | | | | | 32,108 | 31,780 |
| 10 | 507 | RENTS-STEAM POWER GENERATION | | | | | | | | | | 0 | 0 |
| 11 | | STEAM POWER GENERATION | | | | | | | | | | 189,453 | 159,986 |
| 12 | | | | | | | | | | | | | |
| 13 | | STEAM POWER MAINTENANCE | | | | | | | | | | | |
| 14 | | | | | | | | | | | | 0 | 0 |
| 15 | 509 | STEAM EMISSION ALLOWANCE | | | | | | | | | | 0 | 0 |
| 16 | 511 | MTCE OF STRUCTURE-STEAM POWER GENERATION | | | | | | | | | | 11,745 | 18,634 |
| 17 | 512 | MTCE OF BOILER PLT-STEAM POWER GENER | | | | | | | | | | 21,357 | 24,672 |
| 18 | 513 | MTCE OF ELEC PLANT-STEAM POWER GENER | | | | | | | | | | 3,990 | 4,001 |
| 19 | 514 | MTCE MISC STEAM PLANT-STEAM POWER GENER | | | | | | | | | | 5,904 | 2,498 |
| 20 | | STEAM POWER MAINTENANCE | | | | | | | | | | 42,996 | 49,806 |
| 21 | | | | | | | | | | | | | |
| 22 | | NUCLEAR POWER GENERATION | | | | | | | | | | | |
| 23 | | | | | | | | | | | | | |
| 24 | 517 | OPER SUPV & ENG-NUCLEAR POWER GENER | | | | | | | | | | 64,452 | 64,828 |
| 25 | 518 | NUCLEAR FUEL EXPENSE-NUCLEAR POWER GENER | | | | | | | | | | 195,457 | 187,242 |
| 26 | 519 | COOLANTS & WATER-NUCLEAR POWER GENER | | | | | | | | | | 7,365 | 9,939 |
| 27 | 520 | STEAM EXPENSES-NUCLEAR POWER GENERATION | | | | | | | | | | 51,504 | 51,002 |
| 28 | 523 | ELECTRIC EXPENSES-NUCLEAR POWER GENER | | | | | | | | | | 215 | 134 |
| 29 | 524 | MISC NUC PWR EXP-NUCLEAR POWER GENER | | | | | | | | | | 73,080 | 80,691 |
| 30 | 525 | RENTS-NUCLEAR POWER GENERATION | | | | | | | | | | 379 | 379 |
| 31 | | NUCLEAR POWER GENERATION | | | | | | | | | | 392,451 | 394,214 |
| 32 | | | | | | | | | | | | | |
| 33 | | NUCLEAR POWER MAINTENANCE | | | | | | | | | | | |
| 34 | | | | | | | | | | | | | |
| 35 | 528 | MTCE SUPV & ENG-NUCLEAR POWER GENER | | | | | | | | | | 91,649 | 78,224 |
| 36 | 529 | MTCE OF STRUCTURE-NUCLEAR POWER GENER | | | | | | | | | | 18,132 | 14,268 |
| 37 | 530 | MTCE OF REACTOR PLT EQP-NUCLEAR POW GEN | | | | | | | | | | 13,352 | 18,731 |

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: If the test year is projected, provide the budgeted versus actual operating revenues and expenses by primary account for a historical five year period and the forecasted data for the test year and the prior year.

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

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

DOCKET NO.: 20210015-EI

Witness: Scott R. Bores, Liz Fuentes

| Line No. | ACCOUNT NO. | ACCOUNT TITLE | 2017 YEAR 1 (SEE PAGES 7 - 17) | | 2018 YEAR 2 (SEE PAGES 7 - 17) | | 2019 YEAR 3 (SEE PAGES 7 - 17) | | 2020 YEAR 4 (SEE PAGES 7 - 17) | | 2021 PRIOR (SEE PAGES 7 - 17) | 2022 TEST | 2023 SUBSEQUENT |
|----------|-------------|--|-----------------------------------|--------|-----------------------------------|--------|-----------------------------------|--------|-----------------------------------|--------|----------------------------------|-----------|--------------------|
| | | | BUDGET | ACTUAL | BUDGET | ACTUAL | BUDGET | ACTUAL | BUDGET | ACTUAL | YEAR | YEAR (1) | YEAR (1) |
| 1 | 531 | MTCE OF ELECTRIC PLT-NUCL POW GENER | | | | | | | | | | | 4,540 |
| 2 | 532 | MTCE MISC NUC PLANT-NUCLEAR POWER GENER | | | | | | | | | | 7,570 | 16,268 |
| 3 | | NUCLEAR POWER MAINTENANCE | | | | | | | | | | 135,094 | 132,032 |
| 4 | | | | | | | | | | | | | |
| 5 | | OTHER POWER GENERATION | | | | | | | | | | | |
| 6 | | | | | | | | | | | | | |
| 7 | 546 | OP SUPV & ENG-OTHER POWER GENERATION | | | | | | | | | | 24,680 | 24,339 |
| 8 | 547 | FUEL-OTHER POWER GENERATION | | | | | | | | | | 2,469,364 | 2,432,362 |
| 9 | 548 | GENERATION EXPENSES-OTHER POWER GENERATI | | | | | | | | | | 23,494 | 22,363 |
| 10 | 549 | MISC OTHER PWR GEN EXP-OTHER POWER GENER | | | | | | | | | | 49,914 | 55,662 |
| 11 | | OTHER POWER GENERATION | | | | | | | | | | 2,567,452 | 2,534,725 |
| 12 | | | | | | | | | | | | | |
| 13 | | OTHER POWER MAINTENANCE | | | | | | | | | | | |
| 14 | | | | | | | | | | | | | |
| 15 | 550 | RENTS-OTHER POWER GENERATION | | | | | | | | | | 0 | 0 |
| 16 | 551 | MTCE SUPV & ENG-OTHER POWER GENERATION | | | | | | | | | | 16,351 | 15,510 |
| 17 | 552 | MTCE OF STRUCTURES-OTHER POWER GENER | | | | | | | | | | 37,889 | 42,125 |
| 18 | 553 | MTCE GEN & ELEC PLT-OTHER POWER GENER | | | | | | | | | | 52,260 | 54,620 |
| 19 | 554 | MTCE MISC OTHER PWR GEN-OTHER POWER GEN | | | | | | | | | | 9,336 | 9,338 |
| 20 | | OTHER POWER MAINTENANCE | | | | | | | | | | 115,836 | 121,593 |
| 21 | | | | | | | | | | | | | |
| 22 | | OTHER POWER SUPPLY | | | | | | | | | | | |
| 23 | | | | | | | | | | | | | |
| 24 | 555 | PURCHASED POWER-OTHER POWER SUPPLY EXP | | | | | | | | | | 256,395 | 222,295 |
| 25 | 556 | SYS CONTR & LOAD DISPATCH-OTH POW SUP | | | | | | | | | | 2,398 | 2,422 |
| 26 | 557 | OTHER EXPENSES-OTHER POWER SUPPLY EXP | | | | | | | | | | 370,107 | 142,951 |
| 27 | | OTHER POWER SUPPLY | | | | | | | | | | 628,900 | 367,668 |
| 28 | | | | | | | | | | | | | |
| 29 | | TRANSMISSION EXPENSES OPERATING | | | | | | | | | | | |
| 30 | | | | | | | | | | | | | |
| 31 | 560 | OPER SUPERV & ENG-TRANSMISSION | | | | | | | | | | 10,322 | 9,536 |
| 32 | 561 | LOAD DISPATCHING-TRANSMISSION | | | | | | | | | | 12,245 | 12,341 |
| 33 | 562 | STATION EXPENSES-TRANSMISSION | | | | | | | | | | 3,233 | 3,282 |
| 34 | 563 | OVERHEAD LINE EXPENSES-TRANSMISSION | | | | | | | | | | 97 | 121 |
| 35 | 565 | TRANSMISSION OF ELECTRICITY BY OTHERS | | | | | | | | | | 19,399 | 18,670 |
| 36 | 566 | MISCELLANEOUS EXPENSES-TRANSMISSION | | | | | | | | | | 5,722 | 5,846 |
| 37 | 567 | RENTS-TRANSMISSION | | | | | | | | | | 123 | 123 |

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: If the test year is projected, provide the budgeted versus actual operating revenues and expenses by primary account for a historical five year period and the forecasted data for the test year and the prior year.

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

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

DOCKET NO.: 20210015-EI

Witness: Scott R. Bores, Liz Fuentes

| Line No. | ACCOUNT NO. | ACCOUNT TITLE | 2017 YEAR 1 (SEE PAGES 7 - 17) | | 2018 YEAR 2 (SEE PAGES 7 - 17) | | 2019 YEAR 3 (SEE PAGES 7 - 17) | | 2020 YEAR 4 (SEE PAGES 7 - 17) | | 2021 PRIOR (SEE PAGES 7 - 17) | 2022 TEST | 2023 |
|----------|-------------|--|-----------------------------------|--------|-----------------------------------|--------|-----------------------------------|--------|-----------------------------------|--------|----------------------------------|-----------|----------|
| | | | BUDGET | ACTUAL | BUDGET | ACTUAL | BUDGET | ACTUAL | BUDGET | ACTUAL | YEAR | YEAR (1) | YEAR (1) |
| 1 | | TRANSMISSION EXPENSES OPERATING | | | | | | | | | | 51,140 | 49,920 |
| 2 | | | | | | | | | | | | | |
| 3 | | TRANSMISSION EXPENSES MAINTENANCE | | | | | | | | | | | |
| 4 | | | | | | | | | | | | | |
| 5 | 568 | MTCE SUPERVISION AND ENGIN-TRANSMISSION | | | | | | | | | | 2,989 | 3,070 |
| 6 | 569 | MAINTENANCE OF STRUCTURES-TRANSMISSION | | | | | | | | | | 4,031 | 4,128 |
| 7 | 570 | MTCE OF STATION EQUIPMENT-TRANSMISSION | | | | | | | | | | 6,002 | 5,107 |
| 8 | 571 | MTCE OF OVERHEAD LINES-TRANSMISSION | | | | | | | | | | 13,849 | 13,521 |
| 9 | 572 | MTCE OF UNDERGROUND LINES-TRANSMISSION | | | | | | | | | | 1,013 | 1,334 |
| 10 | 573 | MTCE OF MISC PLANT-TRANSMISSION | | | | | | | | | | 741 | 740 |
| 11 | | TRANSMISSION EXPENSES MAINTENANCE | | | | | | | | | | 28,626 | 27,900 |
| 12 | | | | | | | | | | | | | |
| 13 | | DISTRIBUTION EXPENSES OPERATING | | | | | | | | | | | |
| 14 | | | | | | | | | | | | | |
| 15 | 580 | OPERATION SUPERV AND ENGIN-DISTRIBUTION | | | | | | | | | | 33,331 | 32,679 |
| 16 | 581 | LOAD DISPATCHING-DISTRIBUTION | | | | | | | | | | 4,845 | 4,850 |
| 17 | 582 | STATION EXPENSES-DISTRIBUTION | | | | | | | | | | 3,031 | 3,079 |
| 18 | 583 | OVERHEAD LINE EXPENSES-DISTRIBUTION | | | | | | | | | | 10,975 | 14,068 |
| 19 | 584 | UNDERGROUND LINE EXPENSES-DISTRIBUTION | | | | | | | | | | 6,476 | 6,404 |
| 20 | 585 | ST LIGHTING AND SIGNAL SYST EXP-DISTRIB | | | | | | | | | | 2,046 | 2,188 |
| 21 | 586 | METER EXPENSES-DISTRIBUTION | | | | | | | | | | (459) | (519) |
| 22 | 587 | CUSTOMER INSTALLATIONS EXP-DISTRIBUTION | | | | | | | | | | (11) | 4 |
| 23 | 588 | MISCELLANEOUS EXPENSES-DISTRIBUTION | | | | | | | | | | 30,637 | 31,279 |
| 24 | 589 | RENTS-DISTRIBUTION | | | | | | | | | | 4,166 | 4,265 |
| 25 | | DISTRIBUTION EXPENSES OPERATING | | | | | | | | | | 95,039 | 98,297 |
| 26 | | | | | | | | | | | | | |
| 27 | | DISTRIBUTION EXPENSES MAINTENANCE | | | | | | | | | | | |
| 28 | | | | | | | | | | | | | |
| 29 | 590 | MTCE SUPERVISION AND ENGINEERING-DISTRIB | | | | | | | | | | 25,440 | 25,252 |
| 30 | 591 | MAINTENANCE OF STRUCTURES-DISTRIBUTION | | | | | | | | | | 187 | 223 |
| 31 | 592 | MTCE STATION EQUIPMENT-DISTRIBUTION | | | | | | | | | | 15,382 | 16,035 |
| 32 | 593 | MAINTENANCE OF OVERHEAD LINES-DISTRIB | | | | | | | | | | 103,902 | 105,323 |
| 33 | 594 | MAINTENANCE OF UNDERGROUND LINES-DISTRIB | | | | | | | | | | 18,081 | 18,463 |
| 34 | 595 | MAINTENANCE OF LINE TRANSFORMERS-DISTRIB | | | | | | | | | | 37 | 36 |
| 35 | 596 | MTCE ST LIGHTING & SIGNAL SYST-DISTRIB | | | | | | | | | | 8,884 | 8,889 |
| 36 | 597 | MAINTENANCE OF METERS-DISTRIBUTION | | | | | | | | | | 4,665 | 4,943 |
| 37 | 598 | MAINTENANCE OF MISC PLANT-DISTRIBUTION | | | | | | | | | | 6,608 | 6,642 |

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: If the test year is projected, provide the budgeted versus actual operating revenues and expenses by primary account for a historical five year period and the forecasted data for the test year and the prior year.

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

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

DOCKET NO.: 20210015-EI

Witness: Scott R. Bores, Liz Fuentes

| Line No. | ACCOUNT NO. | ACCOUNT TITLE | 2017 YEAR 1 (SEE PAGES 7 - 17) | | 2018 YEAR 2 (SEE PAGES 7 - 17) | | 2019 YEAR 3 (SEE PAGES 7 - 17) | | 2020 YEAR 4 (SEE PAGES 7 - 17) | | 2021 PRIOR (SEE PAGES 7 - 17) | 2022 TEST | 2023 SUBSEQUENT |
|----------|-------------|--|-----------------------------------|--------|-----------------------------------|--------|-----------------------------------|--------|-----------------------------------|--------|----------------------------------|-----------|--------------------|
| | | | BUDGET | ACTUAL | BUDGET | ACTUAL | BUDGET | ACTUAL | BUDGET | ACTUAL | YEAR | YEAR (1) | YEAR (1) |
| 1 | | DISTRIBUTION EXPENSES MAINTENANCE | | | | | | | | | | 183,186 | 185,805 |
| 2 | | | | | | | | | | | | | |
| 3 | | CUSTOMER ACCOUNT EXPENSES | | | | | | | | | | | |
| 4 | | | | | | | | | | | | | |
| 5 | 901 | SUPERVISION-CUSTOMER ACCOUNTS | | | | | | | | | | 7,624 | 9,347 |
| 6 | 902 | METER READING EXPENSES-CUSTOMER ACCOUNTS | | | | | | | | | | 7,920 | 8,072 |
| 7 | 903 | RECORDS AND COLLECTION EXP-CUSTOMER ACCT | | | | | | | | | | 79,518 | 81,011 |
| 8 | 904 | UNCOLLECTIBLE ACCOUNTS-CUSTOMER ACCOUNTS | | | | | | | | | | 12,178 | 13,039 |
| 9 | 905 | MISCELLANEOUS EXPENSES-CUSTOMER ACCOUNTS | | | | | | | | | | 2,596 | 2,600 |
| 10 | | CUSTOMER ACCOUNT EXPENSES | | | | | | | | | | 109,835 | 114,070 |
| 11 | | | | | | | | | | | | | |
| 12 | | CUSTOMER SERVICE & INFORMATION EXPENSES | | | | | | | | | | | |
| 13 | | | | | | | | | | | | | |
| 14 | 907 | SUPERVISION-CUSTOMER SERVICE & INFORMAT | | | | | | | | | | 5,351 | 5,493 |
| 15 | 908 | ASSISTANCE EXPENSES-CUSTMR SERV & INFORM | | | | | | | | | | 46,849 | 39,811 |
| 16 | 909 | INFORMAT & INSTRCTL ADVTG-CUST SERV & IN | | | | | | | | | | 9,160 | 8,960 |
| 17 | 910 | MISC EXPENSES-CUSTOMER SERVICE & INFORM | | | | | | | | | | 14,229 | 14,584 |
| 18 | | CUSTOMER SERVICE & INFORMATION EXPENSES | | | | | | | | | | 75,590 | 68,849 |
| 19 | | | | | | | | | | | | | |
| 20 | | SALES EXPENSES | | | | | | | | | | | |
| 21 | | | | | | | | | | | | | |
| 22 | 912 | DEMONSTRATING & SELLING EXP-SALES | | | | | | | | | | 497 | 508 |
| 23 | 916 | MISCELLANEOUS EXPENSES-SALES | | | | | | | | | | 19,640 | 20,061 |
| 24 | | SALES EXPENSES | | | | | | | | | | 20,137 | 20,569 |
| 25 | | | | | | | | | | | | | |
| 26 | | ADMINISTRATIVE & GENERAL OPERATING | | | | | | | | | | | |
| 27 | | | | | | | | | | | | | |
| 28 | 920 | SALARIES-ADMINISTRATIVE & GENERAL | | | | | | | | | | 292,269 | 304,020 |
| 29 | 921 | OFFICE SUPPL AND EXP-ADMIN & GENERAL | | | | | | | | | | 49,905 | 50,998 |
| 30 | 922 | EXPENSES TRANSFERRED-CR-ADMIN & GENERAL | | | | | | | | | | (141,963) | (149,493) |
| 31 | 923 | OUTSIDE SERVICES EMPLOYED-ADMIN & GENER | | | | | | | | | | 72,974 | 83,167 |
| 32 | 924 | PROPERTY INSURANCE-ADMIN & GENERAL | | | | | | | | | | 19,948 | 61,301 |
| 33 | 925 | INJURIES AND DAMAGES-ADMIN & GENERAL | | | | | | | | | | 38,794 | 38,090 |
| 34 | 926 | EMPLY PENSIONS AND BENEFITS-ADMIN & GEN | | | | | | | | | | 55,938 | 51,390 |
| 35 | 928 | REGULATORY COMMISSION EXP-ADMIN & GEN | | | | | | | | | | 11,547 | 11,756 |
| 36 | 929 | DUPLICATE CHARGES-CREDIT-ADMIN & GENER | | | | | | | | | | 0 | 0 |
| 37 | 930 | MISCELLANEOUS GENERAL EXPENSES | | | | | | | | | | 14,992 | 15,128 |

FLORIDA PUBLIC SERVICE COMMISSION

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

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

DOCKET NO.: 20210015-EI

Witness: Scott R. Bores, Liz Fuentes

| Line No. | ACCOUNT NO. | ACCOUNT TITLE | 2017 YEAR 1 (SEE PAGES 7 - 17) | | 2018 YEAR 2 (SEE PAGES 7 - 17) | | 2019 YEAR 3 (SEE PAGES 7 - 17) | | 2020 YEAR 4 (SEE PAGES 7 - 17) | | 2021 PRIOR (SEE PAGES 7 - 17) | 2022 TEST YEAR (1) | 2023 SUBSEQUENT YEAR (1) |
|----------|-------------|---|-----------------------------------|-----|-----------------------------------|-----|-----------------------------------|-----|-----------------------------------|-----|----------------------------------|-----------------------|--------------------------------|
| | | | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) |
| 1 | 931 | RENTS-ADMIN & GENERAL | | | | | | | | | | | |
| 2 | | ADMINISTRATIVE & GENERAL OPERATING | | | | | | | | | | 11,319 | 4,375 |
| 3 | | | | | | | | | | | | | |
| 4 | | ADMINISTRATIVE & GENERAL MAINTENANCE | | | | | | | | | | | |
| 5 | | | | | | | | | | | | | |
| 6 | 935 | MAINTENANCE OF GENERAL PLANT | | | | | | | | | | 11,537 | 11,531 |
| 7 | | ADMINISTRATIVE & GENERAL MAINTENANCE | | | | | | | | | | 11,537 | 11,531 |
| 8 | | | | | | | | | | | | | |
| 9 | | TOTAL O&M | | | | | | | | | | 5,072,995 | 4,807,698 |
| 10 | | | | | | | | | | | | | |
| 11 | | TOTAL | | | | | | | | | | 8,128,405 | 8,269,331 |
| 12 | | | | | | | | | | | | | |
| 13 | | <u>NOTE:</u> | | | | | | | | | | | |
| 14 | | (1) IN ORDER TO MAINTAIN A BALANCED CAPITAL STRUCTURE REFLECTING FPL'S PROPOSED EQUITY RATIO ON A JURISDICTIONAL ADJUSTED BASIS, THE FORECASTED AMOUNTS FOR CERTAIN | | | | | | | | | | | |
| 15 | | LINE ITEMS ARE SLIGHTLY DIFFERENT BETWEEN THE "WITH" AND "WITHOUT" RSAM VERSIONS OF THIS MFR. | | | | | | | | | | | |
| 16 | | | | | | | | | | | | | |
| 17 | | | | | | | | | | | | | |
| 18 | | | | | | | | | | | | | |
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| 34 | | | | | | | | | | | | | |
| 35 | | | | | | | | | | | | | |
| 36 | | | | | | | | | | | | | |
| 37 | | NOTE: TOTALS MAY NOT ADD DUE TO ROUNDING. | | | | | | | | | | | |

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: FLORIDA POWER & LIGHT COMPANY
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 X Historical Test Year Ended: 12/31/20
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Witness: Scott R. Bores, Liz Fuentes

| Line No. | ACCOUNT NO. | ACCOUNT TITLE | 2017 YEAR 1 | | 2018 YEAR 2 | | 2019 YEAR 3 | | 2020 YEAR 4 | | 2021 PRIOR YEAR | 2022 TEST (SEE PAGES 1-6) | 2023 SUBSEQUENT (SEE PAGES 1-6) |
|----------|-------------|--------------------------------|-------------|------------|-------------|------------|-------------|------------|-------------|------------|-----------------|---------------------------|---------------------------------|
| | | | BUDGET | ACTUAL | BUDGET | ACTUAL | BUDGET | ACTUAL | BUDGET | ACTUAL | | | |
| | | | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | | | |
| 1 | | OPERATING REVENUES | | | | | | | | | | | |
| 2 | | | | | | | | | | | | | |
| 3 | 440 - 446 | RETAIL SALES | | 11,027,811 | | 10,787,895 | | 11,118,204 | | 10,637,051 | | 10,979,359 | |
| 4 | 447 | SALES FOR RESALE | | 470,385 | | 522,606 | | 535,015 | | 478,147 | | 474,732 | |
| 5 | 449 | PROVISION FOR REFUNDS | | (5,006) | | 0 | | 0 | | (31,191) | | 0 | |
| 6 | 450 | FORFEITED DISCOUNTS | | 53,320 | | 55,586 | | 59,227 | | 60,585 | | 61,505 | |
| 7 | 451 | MISCELLANEOUS SERVICE REVENUES | | 36,847 | | 37,451 | | 38,422 | | 24,305 | | 43,560 | |
| 8 | 454 | RENT FROM ELECTRIC PROPERTY | | 54,322 | | 59,222 | | 62,566 | | 54,584 | | 58,059 | |
| 9 | 456 | OTHER ELECTRIC REVENUES | | 38,412 | | 138,466 | | 71,525 | | 149,918 | | 124,231 | |
| 10 | | OPERATING REVENUES | 11,654,192 | 11,676,091 | 11,264,200 | 11,601,226 | 11,660,870 | 11,884,958 | 11,323,442 | 11,373,399 | | 11,741,445 | |
| 11 | | | | | | | | | | | | | |
| 12 | | | | | | | | | | | | | |
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| 30 | | | | | | | | | | | | | |
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| 35 | | | | | | | | | | | | | |
| 36 | | | | | | | | | | | | | |
| 37 | | | | | | | | | | | | | |

FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: FLORIDA POWER & LIGHT COMPANY
 AND SUBSIDIARIES (PRE-CONSOLIDATION FPL)
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Witness: Scott R. Bores, Liz Fuentes

| Line No. | ACCOUNT NO. | ACCOUNT TITLE | 2017 YEAR 1 | | 2018 YEAR 2 | | 2019 YEAR 3 | | 2020 YEAR 4 | | 2021 PRIOR YEAR | 2022 TEST (SEE PAGES 1-6) YEAR | 2023 SUBSEQUENT (SEE PAGES 1-6) YEAR |
|----------|-------------|--|-------------|---------|-------------|---------|-------------|---------|-------------|---------|-----------------|--------------------------------|--------------------------------------|
| | | | BUDGET | ACTUAL | BUDGET | ACTUAL | BUDGET | ACTUAL | BUDGET | ACTUAL | | | |
| | | | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | | | |
| 1 | | | | | | | | | | | | | |
| 2 | | | | | | | | | | | | | |
| 3 | | STEAM POWER GENERATION | | | | | | | | | | | |
| 4 | | | | | | | | | | | | | |
| 5 | 500 | OPR SUPV & ENG-STEAM POWER GENERATION | | 6,162 | | 4,030 | | 6,388 | | 3,728 | | 6,851 | |
| 6 | 501 | FUEL-STEAM POWER GENERATION | | 357,035 | | 290,595 | | 204,601 | | 159,673 | | 103,122 | |
| 7 | 502 | STEAM EXP-STEAM POWER GENERATION | | 9,453 | | 12,586 | | 6,664 | | 6,808 | | 5,171 | |
| 8 | 505 | ELECTRIC EXPENSES-STEAM POWER GENER | | 1,892 | | 1,591 | | 1,352 | | 1,313 | | 1,071 | |
| 9 | 506 | MISCELL STEAM POW EXP-STEAM POWER GENER | | 27,939 | | 20,856 | | 18,538 | | 17,628 | | 17,820 | |
| 10 | 507 | RENTS-STEAM POWER GENERATION | | 72 | | 6 | | 0 | | 0 | | 0 | |
| 11 | | STEAM POWER GENERATION | 0 | 402,554 | 0 | 329,663 | 0 | 237,544 | 0 | 189,149 | | 134,036 | |
| 12 | | | | | | | | | | | | | |
| 13 | | STEAM POWER MAINTENANCE | | | | | | | | | | | |
| 14 | | | | | | | | | | | | | |
| 15 | 511 | MTCE OF STRUCTURE-STEAM POWER GENERATION | | 15,383 | | 11,460 | | 10,464 | | 8,341 | | 10,165 | |
| 16 | 512 | MTCE OF BOILER PLT-STEAM POWER GENER | | 18,636 | | 25,643 | | 12,194 | | 14,279 | | 14,040 | |
| 17 | 513 | MTCE OF ELEC PLANT-STEAM POWER GENER | | 6,213 | | 4,112 | | 2,255 | | 2,151 | | 2,014 | |
| 18 | 514 | MTCE MISC STEAM PLANT-STEAM POWER GENER | | 3,177 | | 4,199 | | 1,694 | | 1,497 | | 1,054 | |
| 19 | | STEAM POWER MAINTENANCE | 0 | 43,410 | 0 | 45,414 | 0 | 26,608 | 0 | 26,267 | | 27,273 | |
| 20 | | | | | | | | | | | | | |
| 21 | | NUCLEAR POWER GENERATION | | | | | | | | | | | |
| 22 | | | | | | | | | | | | | |
| 23 | 517 | OPER SUPV & ENG-NUCLEAR POWER GENER | | 68,356 | | 60,136 | | 56,936 | | 54,792 | | 61,220 | |
| 24 | 518 | NUCLEAR FUEL EXPENSE-NUCLEAR POWER GENER | | 234,116 | | 213,135 | | 198,713 | | 186,789 | | 194,943 | |
| 25 | 519 | COOLANTS & WATER-NUCLEAR POWER GENER | | 15,145 | | 12,183 | | 10,255 | | 12,875 | | 10,862 | |
| 26 | 520 | STEAM EXPENSES-NUCLEAR POWER GENERATION | | 61,062 | | 55,185 | | 51,314 | | 53,024 | | 53,145 | |
| 27 | 523 | ELECTRIC EXPENSES-NUCLEAR POWER GENER | | 65 | | 254 | | 179 | | 181 | | 174 | |
| 28 | 524 | MISC NUC PWR EXP-NUCLEAR POWER GENER | | 68,805 | | 68,621 | | 74,698 | | 68,793 | | 71,891 | |
| 29 | 525 | RENTS-NUCLEAR POWER GENERATION | | 0 | | 0 | | 339 | | 0 | | 379 | |
| 30 | | NUCLEAR POWER GENERATION | 0 | 447,549 | 0 | 409,514 | 0 | 392,435 | 0 | 376,455 | | 392,614 | |
| 31 | | | | | | | | | | | | | |
| 32 | | NUCLEAR POWER MAINTENANCE | | | | | | | | | | | |
| 33 | | | | | | | | | | | | | |
| 34 | 528 | MTCE SUPV & ENG-NUCLEAR POWER GENER | | 21,498 | | 15,732 | | 18,169 | | 51,293 | | 49,907 | |
| 35 | 529 | MTCE OF STRUCTURE-NUCLEAR POWER GENER | | 18,965 | | 14,076 | | 12,423 | | 12,367 | | 20,582 | |
| 36 | 530 | MTCE OF REACTOR PLT EQP-NUCLEAR POW GEN | | 26,702 | | 16,999 | | 23,358 | | 24,305 | | 24,677 | |
| 37 | 531 | MTCE OF ELECTRIC PLT-NUCL POW GENER | | 11,701 | | 11,720 | | 10,390 | | 8,275 | | 9,016 | |

FLORIDA PUBLIC SERVICE COMMISSION

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

DOCKET NO.: 20210015-EI

Witness: Scott R. Bores, Liz Fuentes

| Line No. | ACCOUNT NO. | ACCOUNT TITLE | 2017 YEAR 1 | | 2018 YEAR 2 | | 2019 YEAR 3 | | 2020 YEAR 4 | | 2021 PRIOR | 2022 TEST (SEE PAGES 1-6) | 2023 SUBSEQUENT (SEE PAGES 1-6) |
|----------|-------------|--|-------------|-----------|-------------|-----------|-------------|-----------|-------------|-----------|------------|---------------------------|---------------------------------|
| | | | BUDGET | ACTUAL | BUDGET | ACTUAL | BUDGET | ACTUAL | BUDGET | ACTUAL | YEAR | YEAR | YEAR |
| | | | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) |
| 1 | 532 | MTCE MISC NUC PLANT-NUCLEAR POWER GENER | | 45,052 | | 22,852 | | 19,247 | | 23,930 | | 17,077 | |
| 2 | | NUCLEAR POWER MAINTENANCE | 0 | 123,918 | 0 | 81,378 | 0 | 83,587 | 0 | 120,169 | | 121,259 | |
| 3 | | | | | | | | | | | | | |
| 4 | | OTHER POWER GENERATION | | | | | | | | | | | |
| 5 | | | | | | | | | | | | | |
| 6 | 546 | OP SUPV & ENG-OTHER POWER GENERATION | | 14,115 | | 17,130 | | 23,641 | | 24,637 | | 20,094 | |
| 7 | 547 | FUEL-OTHER POWER GENERATION | | 2,560,119 | | 2,792,825 | | 2,515,761 | | 2,240,100 | | 2,758,157 | |
| 8 | 548 | GENERATION EXPENSES-OTHER POWER GENERATI | | 19,642 | | 21,654 | | 22,080 | | 22,224 | | 20,299 | |
| 9 | 549 | MISC OTHER PWR GEN EXP-OTHER POWER GENER | | 39,010 | | 36,530 | | 36,595 | | 37,707 | | 40,832 | |
| 10 | | OTHER POWER GENERATION | 0 | 2,632,887 | 0 | 2,868,138 | 0 | 2,598,077 | 0 | 2,324,668 | | 2,839,382 | |
| 11 | | | | | | | | | | | | | |
| 12 | | OTHER POWER MAINTENANCE | | | | | | | | | | | |
| 13 | | | | | | | | | | | | | |
| 14 | 550 | RENTS-OTHER POWER GENERATION | | 0 | | 0 | | 805 | | 761 | | 0 | |
| 15 | 551 | MTCE SUPV & ENG-OTHER POWER GENERATION | | 9,461 | | 9,629 | | 10,835 | | 13,180 | | 11,295 | |
| 16 | 552 | MTCE OF STRUCTURES-OTHER POWER GENER | | 12,445 | | 12,536 | | 13,064 | | 11,169 | | 32,305 | |
| 17 | 553 | MTCE GEN & ELEC PLT-OTHER POWER GENER | | 59,490 | | 56,504 | | 54,185 | | 60,857 | | 49,234 | |
| 18 | 554 | MTCE MISC OTHER PWR GEN-OTHER POWER GEN | | 25,336 | | 11,781 | | 10,510 | | 9,256 | | 6,572 | |
| 19 | | OTHER POWER MAINTENANCE | 0 | 106,732 | 0 | 90,449 | 0 | 89,399 | 0 | 95,223 | | 99,404 | |
| 20 | | | | | | | | | | | | | |
| 21 | | OTHER POWER SUPPLY | | | | | | | | | | | |
| 22 | | | | | | | | | | | | | |
| 23 | 555 | PURCHASED POWER-OTHER POWER SUPPLY EXP | | 187,250 | | 43,192 | | 67,780 | | 48,973 | | 58,976 | |
| 24 | 556 | SYS CONTR & LOAD DISPATCH-OTH POW SUP | | 2,381 | | 2,369 | | 2,232 | | 2,562 | | 2,377 | |
| 25 | 557 | OTHER EXPENSES-OTHER POWER SUPPLY EXP | | 190,897 | | (10,220) | | 349,765 | | 71,456 | | 18,764 | |
| 26 | | OTHER POWER SUPPLY | 0 | 380,528 | 0 | 35,341 | 0 | 419,777 | 0 | 122,991 | | 80,117 | |
| 27 | | | | | | | | | | | | | |
| 28 | | TRANSMISSION EXPENSES OPERATING | | | | | | | | | | | |
| 29 | | | | | | | | | | | | | |
| 30 | 560 | OPER SUPERV & ENG-TRANSMISSION | | 4,491 | | 5,011 | | 5,536 | | 6,199 | | 7,835 | |
| 31 | 561 | LOAD DISPATCHING-TRANSMISSION | | 10,614 | | 11,219 | | 11,602 | | 9,891 | | 12,098 | |
| 32 | 562 | STATION EXPENSES-TRANSMISSION | | 2,136 | | 1,757 | | 2,164 | | 2,308 | | 2,403 | |
| 33 | 563 | OVERHEAD LINE EXPENSES-TRANSMISSION | | 120 | | 137 | | 109 | | 80 | | 109 | |
| 34 | 565 | TRANSMISSION OF ELECTRICITY BY OTHERS | | 24,584 | | 22,284 | | 24,763 | | 25,360 | | 26,007 | |
| 35 | 566 | MISCELLANEOUS EXPENSES-TRANSMISSION | | 7,429 | | 6,368 | | 4,157 | | 3,779 | | 5,635 | |
| 36 | 567 | RENTS-TRANSMISSION | | 1 | | 1 | | 4 | | 0 | | 123 | |
| 37 | | TRANSMISSION EXPENSES OPERATING | 0 | 49,375 | 0 | 46,779 | 0 | 48,335 | 0 | 47,617 | | 54,209 | |

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|----------|-------------|--|-------------|-----------|-------------|---------|-------------|---------|-------------|---------|-----------------|--------------------------------|--------------------------------------|
| | | | BUDGET | ACTUAL | BUDGET | ACTUAL | BUDGET | ACTUAL | BUDGET | ACTUAL | | | |
| | | | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | | | |
| 1 | | | | | | | | | | | | | |
| 2 | | TRANSMISSION EXPENSES MAINTENANCE | | | | | | | | | | | |
| 3 | | | | | | | | | | | | | |
| 4 | 568 | MTCE SUPERVISION AND ENGIN-TRANSMISSION | | 1,689 | | 1,919 | | 1,316 | | 979 | | 2,099 | |
| 5 | 569 | MAINTENANCE OF STRUCTURES-TRANSMISSION | | 3,564 | | 2,973 | | 2,905 | | 3,219 | | 3,711 | |
| 6 | 570 | MTCE OF STATION EQUIPMENT-TRANSMISSION | | 6,689 | | 7,324 | | 6,172 | | 5,541 | | 4,229 | |
| 7 | 571 | MTCE OF OVERHEAD LINES-TRANSMISSION | | 11,014 | | 12,784 | | 12,746 | | 11,950 | | 10,503 | |
| 8 | 572 | MTCE OF UNDERGROUND LINES-TRANSMISSION | | 1,185 | | 1,523 | | 1,143 | | 1,327 | | 1,105 | |
| 9 | 573 | MTCE OF MISC PLANT-TRANSMISSION | | 27,890 | | 567 | | 2,119 | | 4,848 | | 685 | |
| 10 | | TRANSMISSION EXPENSES MAINTENANCE | 0 | 52,030 | 0 | 27,090 | 0 | 26,402 | 0 | 27,864 | | 22,333 | |
| 11 | | | | | | | | | | | | | |
| 12 | | DISTRIBUTION EXPENSES OPERATING | | | | | | | | | | | |
| 13 | | | | | | | | | | | | | |
| 14 | 580 | OPERATION SUPERV AND ENGIN-DISTRIBUTION | | 15,651 | | 16,454 | | 15,511 | | 16,287 | | 23,808 | |
| 15 | 581 | LOAD DISPATCHING-DISTRIBUTION | | 4,820 | | 4,811 | | 4,554 | | 4,969 | | 4,262 | |
| 16 | 582 | STATION EXPENSES-DISTRIBUTION | | 2,752 | | 3,642 | | 3,683 | | 3,542 | | 4,020 | |
| 17 | 583 | OVERHEAD LINE EXPENSES-DISTRIBUTION | | 11,416 | | 11,805 | | 11,178 | | 9,958 | | 8,150 | |
| 18 | 584 | UNDERGROUND LINE EXPENSES-DISTRIBUTION | | 7,207 | | 6,484 | | 6,531 | | 6,587 | | 5,898 | |
| 19 | 585 | ST LIGHTING AND SIGNAL SYST EXP-DISTRIB | | 153 | | 197 | | 217 | | 220 | | 287 | |
| 20 | 586 | METER EXPENSES-DISTRIBUTION | | 2,869 | | (907) | | 3,516 | | (4,870) | | (3,316) | |
| 21 | 587 | CUSTOMER INSTALLATIONS EXP-DISTRIBUTION | | 201 | | 1,951 | | 1,031 | | 1,275 | | (336) | |
| 22 | 588 | MISCELLANEOUS EXPENSES-DISTRIBUTION | | 31,584 | | 32,327 | | 31,867 | | 28,652 | | 26,446 | |
| 23 | 589 | RENTS-DISTRIBUTION | | 9,144 | | 9,260 | | 9,701 | | 3,097 | | 4,072 | |
| 24 | | DISTRIBUTION EXPENSES OPERATING | 0 | 85,797 | 0 | 86,024 | 0 | 87,788 | 0 | 69,718 | | 73,292 | |
| 25 | | | | | | | | | | | | | |
| 26 | | DISTRIBUTION EXPENSES MAINTENANCE | | | | | | | | | | | |
| 27 | | | | | | | | | | | | | |
| 28 | 590 | MTCE SUPERVISION AND ENGINEERING-DISTRIB | | 23,379 | | 26,157 | | 23,508 | | 21,954 | | 23,016 | |
| 29 | 591 | MAINTENANCE OF STRUCTURES-DISTRIBUTION | | 63 | | 46 | | 42 | | 33 | | 0 | |
| 30 | 592 | MTCE STATION EQUIPMENT-DISTRIBUTION | | 11,186 | | 11,864 | | 13,136 | | 12,257 | | 11,576 | |
| 31 | 593 | MAINTENANCE OF OVERHEAD LINES-DISTRIB | | 116,092 | | 110,459 | | 103,072 | | 97,998 | | 99,849 | |
| 32 | 594 | MAINTENANCE OF UNDERGROUND LINES-DISTRIB | | 19,413 | | 19,704 | | 18,187 | | 16,869 | | 16,932 | |
| 33 | 595 | MAINTENANCE OF LINE TRANSFORMERS-DISTRIB | | 62 | | 118 | | 48 | | 21 | | 8 | |
| 34 | 596 | MTCE ST LIGHTING & SIGNAL SYST-DISTRIB | | 9,277 | | 7,974 | | 8,259 | | 7,732 | | 8,646 | |
| 35 | 597 | MAINTENANCE OF METERS-DISTRIBUTION | | 3,454 | | 3,130 | | 3,746 | | 4,089 | | 4,555 | |
| 36 | 598 | MAINTENANCE OF MISC PLANT-DISTRIBUTION | | 1,178,072 | | 15,577 | | 236,184 | | 180,213 | | 7,372 | |
| 37 | | DISTRIBUTION EXPENSES MAINTENANCE | 0 | 1,360,998 | 0 | 195,030 | 0 | 406,182 | 0 | 341,166 | | 171,954 | |

| FLORIDA PUBLIC SERVICE COMMISSION | | | EXPLANATION: If the test year is projected, provide the budgeted versus actual operating revenues and expenses by primary account for a historical five year period and the forecasted data for the test year and the prior year. | | | | | | | | Type of Data Shown: X Projected Test Year Ended: 12/31/22 X Prior Year Ended: 12/31/21 X Historical Test Year Ended: 12/31/20 X Proj. Subsequent Yr Ended: 12/31/23 | | |
|--|-------------|--|---|----------|-------------|-----------|-------------|-----------|-------------|-----------|---|--------------------------------|--------------------------------------|
| COMPANY: FLORIDA POWER & LIGHT COMPANY AND SUBSIDIARIES (PRE-CONSOLIDATION FPL) | | | | | | | | | | | Witness: Scott R. Bores, Liz Fuentes | | |
| DOCKET NO.: 20210015-EI | | | | | | | | | | | | | |
| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | |
| Line No. | ACCOUNT NO. | ACCOUNT TITLE | 2017 YEAR 1 | | 2018 YEAR 2 | | 2019 YEAR 3 | | 2020 YEAR 4 | | 2021 PRIOR YEAR | 2022 TEST (SEE PAGES 1-6) YEAR | 2023 SUBSEQUENT (SEE PAGES 1-6) YEAR |
| | | | BUDGET | ACTUAL | BUDGET | ACTUAL | BUDGET | ACTUAL | BUDGET | ACTUAL | YEAR | YEAR | YEAR |
| 1 | | | | | | | | | | | | | |
| 2 | | CUSTOMER ACCOUNT EXPENSES | | | | | | | | | | | |
| 3 | | | | | | | | | | | | | |
| 4 | 901 | SUPERVISION-CUSTOMER ACCOUNTS | | 5,885 | | 4,930 | | 6,911 | | 6,886 | | 7,754 | |
| 5 | 902 | METER READING EXPENSES-CUSTOMER ACCOUNTS | | 8,945 | | 7,693 | | 1,685 | | 7,584 | | 8,044 | |
| 6 | 903 | RECORDS AND COLLECTION EXP-CUSTOMER ACCT | | 77,165 | | 69,159 | | 66,461 | | 63,989 | | 67,301 | |
| 7 | 904 | UNCOLLECTIBLE ACCOUNTS-CUSTOMER ACCOUNTS | | 5,742 | | 7,748 | | 12,087 | | 37,889 | | 20,678 | |
| 8 | | CUSTOMER ACCOUNT EXPENSES | 0 | 97,736 | 0 | 89,531 | 0 | 87,143 | 0 | 116,348 | | 103,777 | |
| 9 | | | | | | | | | | | | | |
| 10 | | CUSTOMER SERVICE & INFORMATION EXPENSES | | | | | | | | | | | |
| 11 | | | | | | | | | | | | | |
| 12 | 907 | SUPERVISION-CUSTOMER SERVICE & INFORMAT | | 7,360 | | 5,671 | | 4,964 | | 4,439 | | 5,206 | |
| 13 | 908 | ASSISTANCE EXPENSES-CUSTMR SERV & INFORM | | 23,723 | | 23,888 | | 26,245 | | 24,195 | | 25,143 | |
| 14 | 909 | INFORMAT & INSTRCTL ADVTG-CUST SERV & IN | | 9,822 | | 9,806 | | 8,738 | | 8,828 | | 8,626 | |
| 15 | 910 | MISC EXPENSES-CUSTOMER SERVICE & INFORM | | 16,535 | | 13,379 | | 11,320 | | 11,084 | | 13,903 | |
| 16 | | CUSTOMER SERVICE & INFORMATION EXPENSES | 0 | 57,440 | 0 | 52,744 | 0 | 51,268 | 0 | 48,546 | | 52,878 | |
| 17 | | | | | | | | | | | | | |
| 18 | | SALES EXPENSES | | | | | | | | | | | |
| 19 | | | | | | | | | | | | | |
| 20 | 916 | MISCELLANEOUS EXPENSES-SALES | | 13,696 | | 25,073 | | 20,489 | | 14,721 | | 23,135 | |
| 21 | | SALES EXPENSES | 0 | 13,696 | 0 | 25,073 | 0 | 20,489 | 0 | 14,721 | | 23,135 | |
| 22 | | | | | | | | | | | | | |
| 23 | | ADMINISTRATIVE & GENERAL OPERATING | | | | | | | | | | | |
| 24 | | | | | | | | | | | | | |
| 25 | 920 | SALARIES-ADMINISTRATIVE & GENERAL | | 226,304 | | 220,879 | | 231,887 | | 244,940 | | 255,601 | |
| 26 | 921 | OFFICE SUPPL AND EXP-ADMIN & GENERAL | | 43,005 | | 44,771 | | 41,960 | | 39,456 | | 38,326 | |
| 27 | 922 | EXPENSES TRANSFERRED-CR-ADMIN & GENERAL | | (98,644) | | (113,181) | | (128,679) | | (142,540) | | (135,810) | |
| 28 | 923 | OUTSIDE SERVICES EMPLOYED-ADMIN & GENER | | 49,469 | | 44,392 | | 50,521 | | 55,127 | | 68,931 | |
| 29 | 924 | PROPERTY INSURANCE-ADMIN & GENERAL | | 85,281 | | 11,096 | | 3,411 | | (17,646) | | 15,976 | |
| 30 | 925 | INJURIES AND DAMAGES-ADMIN & GENERAL | | 25,501 | | 28,214 | | 29,929 | | 30,042 | | 32,298 | |
| 31 | 926 | EMPLY PENSIONS AND BENEFITS-ADMIN & GEN | | 66,523 | | 59,596 | | 45,877 | | 32,073 | | 31,601 | |
| 32 | 928 | REGULATORY COMMISSION EXP-ADMIN & GEN | | 2,270 | | 2,935 | | 2,744 | | 11,331 | | 10,168 | |
| 33 | 929 | DUPLICATE CHARGES-CREDIT-ADMIN & GENER | | 0 | | 0 | | 0 | | 0 | | 0 | |
| 34 | 930 | MISCELLANEOUS GENERAL EXPENSES | | 23,061 | | 12,726 | | 17,101 | | 17,270 | | 14,187 | |
| 35 | 931 | RENTS-ADMIN & GENERAL | | 9,891 | | 10,792 | | 10,390 | | 10,685 | | 11,025 | |
| 36 | | ADMINISTRATIVE & GENERAL OPERATING | 0 | 432,662 | 0 | 322,220 | 0 | 305,140 | 0 | 280,738 | | 342,303 | |
| 37 | | | | | | | | | | | | | |

FLORIDA PUBLIC SERVICE COMMISSION

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

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

DOCKET NO.: 20210015-EI

Witness: Scott R. Bores, Liz Fuentes

| Line No. | ACCOUNT NO. | ACCOUNT TITLE | 2017 YEAR 1 | | 2018 YEAR 2 | | 2019 YEAR 3 | | 2020 YEAR 4 | | 2021 PRIOR YEAR | 2022 TEST (SEE PAGES 1-6) | 2023 SUBSEQUENT (SEE PAGES 1-6) |
|----------|-------------|---|-------------|-----------|-------------|-----------|-------------|-----------|-------------|-----------|-----------------|---------------------------|---------------------------------|
| | | | BUDGET | ACTUAL | BUDGET | ACTUAL | BUDGET | ACTUAL | BUDGET | ACTUAL | | | |
| 1 | | ADMINISTRATIVE & GENERAL MAINTENANCE | | | | | | | | | | | |
| 2 | | | | | | | | | | | | | |
| 3 | 935 | MAINTENANCE OF GENERAL PLANT | | 13,323 | | 12,055 | | 11,328 | | 11,797 | | 9,523 | |
| 4 | | ADMINISTRATIVE & GENERAL MAINTENANCE | 0 | 13,323 | 0 | 12,055 | 0 | 11,328 | 0 | 11,797 | | 9,523 | |
| 5 | | | | | | | | | | | | | |
| 6 | | TOTAL O&M | 5,034,145 | 6,300,633 | 4,615,164 | 4,716,443 | 4,580,589 | 4,891,503 | 4,206,413 | 4,213,436 | 4,547,488 | | |
| 7 | | | | | | | | | | | | | |
| 8 | | TOTAL | 6,620,047 | 5,375,458 | 6,649,036 | 6,884,783 | 7,080,281 | 6,993,455 | 7,117,029 | 7,159,963 | 7,193,957 | | |
| 9 | | | | | | | | | | | | | |
| 10 | | NOTE: TOTALS MAY NOT ADD DUE TO ROUNDING. | | | | | | | | | | | |
| 11 | | | | | | | | | | | | | |
| 12 | | | | | | | | | | | | | |
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FLORIDA PUBLIC SERVICE COMMISSION

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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, Liz Fuentes

| Line No. | ACCOUNT NO. | ACCOUNT TITLE | 4 | | 6 | | 8 | | (11) | (12) | (13) | | |
|----------|-------------|--------------------------------|-------------|-----------|-------------|-----------|-------------|-----------|-------------|-----------|------------|---------------------------|---------------------------------|
| | | | (1) | (2) | (3) | (4) | (5) | (6) | | | | (7) | (8) |
| | | | 2017 YEAR 1 | | 2018 YEAR 2 | | 2019 YEAR 3 | | 2020 YEAR 4 | | 2021 PRIOR | 2022 TEST (SEE PAGES 1-6) | 2023 SUBSEQUENT (SEE PAGES 1-6) |
| | | | BUDGET | ACTUAL | BUDGET | ACTUAL | BUDGET | ACTUAL | BUDGET | ACTUAL | YEAR | YEAR | YEAR |
| 1 | | OPERATING REVENUES | | | | | | | | | | | |
| 2 | | | | | | | | | | | | | |
| 3 | 440 - 446 | RETAIL SALES | | 1,248,034 | | 1,273,680 | | 1,302,731 | | 1,276,413 | | 1,377,458 | |
| 4 | 447 | SALES FOR RESALE | | 163,358 | | 186,898 | | 134,777 | | 76,332 | | 189,427 | |
| 5 | 449 | PROVISION FOR REFUNDS | | (243) | | (293) | | 472 | | 0 | | 0 | |
| 6 | 450 | FORFEITED DISCOUNTS | | 0 | | 0 | | 0 | | 0 | | 0 | |
| 7 | 451 | MISCELLANEOUS SERVICE REVENUES | | 47,977 | | 49,220 | | 5,728 | | 3,669 | | 5,691 | |
| 8 | 454 | RENT FROM ELECTRIC PROPERTY | | 6,806 | | 5,943 | | 5,754 | | 5,649 | | 5,151 | |
| 9 | 456 | OTHER ELECTRIC REVENUES | | 50,559 | | (50,302) | | 34,367 | | 33,784 | | (961) | |
| 10 | | OPERATING REVENUES | 1,520,263 | 1,516,490 | 1,421,533 | 1,465,146 | 1,581,449 | 1,483,828 | 1,513,744 | 1,395,847 | | 1,576,767 | |
| 11 | | | | | | | | | | | | | |
| 12 | | | | | | | | | | | | | |
| 13 | | | | | | | | | | | | | |
| 14 | | | | | | | | | | | | | |
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COMPANY: FLORIDA POWER & LIGHT COMPANY
AND SUBSIDIARIES (PRE-CONSOLIDATION GULF)

DOCKET NO.: 20210015-EI

Witness: Scott R. Bores, Liz Fuentes

| Line No. | ACCOUNT NO. | ACCOUNT TITLE | 4 | | 6 | | 8 | | 2021 PRIOR YEAR | 2022 TEST (SEE PAGES 1-6) | 2023 SUBSEQUENT (SEE PAGES 1-6) | | |
|----------|-------------|--|-------------|---------|-------------|---------|-------------|---------|-----------------|---------------------------|---------------------------------|-------------|--------|
| | | | 2017 YEAR 1 | | 2018 YEAR 2 | | 2019 YEAR 3 | | | | | 2020 YEAR 4 | |
| | | | BUDGET | ACTUAL | BUDGET | ACTUAL | BUDGET | ACTUAL | | | | BUDGET | ACTUAL |
| 1 | | | | | | | | | | | | | |
| 2 | | | | | | | | | | | | | |
| 3 | | STEAM POWER GENERATION | | | | | | | | | | | |
| 4 | | | | | | | | | | | | | |
| 5 | 500 | OPR SUPV & ENG-STEAM POWER GENERATION | | 7,979 | | 9,843 | | 3,812 | | 3,771 | 900 | | |
| 6 | 501 | FUEL-STEAM POWER GENERATION | | 168,170 | | 181,504 | | 155,864 | | 97,766 | 162,100 | | |
| 7 | 502 | STEAM EXP-STEAM POWER GENERATION | | 14,176 | | 15,745 | | 5,769 | | 4,328 | 3,939 | | |
| 8 | 505 | ELECTRIC EXPENSES-STEAM POWER GENER | | 4,435 | | 4,274 | | 4,316 | | 3,782 | 3,084 | | |
| 9 | 506 | MISCELL STEAM POW EXP-STEAM POWER GENER | | 24,011 | | 17,671 | | 26,902 | | 15,925 | 24,979 | | |
| 10 | 509 | STEAM EMISSION ALLOWANCE | | 58 | | 59 | | 18 | | 64 | 0 | | |
| 11 | | STEAM POWER GENERATION | | 218,830 | | 229,096 | | 196,681 | | 125,637 | 195,002 | | |
| 12 | | | | | | | | | | | | | |
| 13 | | | | | | | | | | | | | |
| 14 | | | | | | | | | | | | | |
| 15 | 510 | MTCE SUPV & ENG-STEAM POWER GENERATION | | 6,893 | | 6,613 | | 0 | | 0 | 0 | | |
| 16 | 511 | MTCE OF STRUCTURE-STEAM POWER GENERATION | | 8,315 | | 7,491 | | 12,226 | | 8,885 | 8,431 | | |
| 17 | 512 | MTCE OF BOILER PLT-STEAM POWER GENER | | 36,530 | | 36,655 | | 27,325 | | 22,802 | 23,941 | | |
| 18 | 513 | MTCE OF ELEC PLANT-STEAM POWER GENER | | 10,426 | | 3,957 | | 6,222 | | 6,085 | 3,020 | | |
| 19 | 514 | MTCE MISC STEAM PLANT-STEAM POWER GENER | | 5,642 | | 4,844 | | 4,055 | | 4,556 | 5,858 | | |
| 20 | | STEAM POWER MAINTENANCE | | 67,807 | | 59,560 | | 49,827 | | 42,329 | 41,251 | | |
| 21 | | | | | | | | | | | | | |
| 22 | | OTHER POWER GENERATION | | | | | | | | | | | |
| 23 | | | | | | | | | | | | | |
| 24 | 546 | OP SUPV & ENG-OTHER POWER GENERATION | | 2,070 | | 2,389 | | 1,235 | | 285 | 682 | | |
| 25 | 547 | FUEL-OTHER POWER GENERATION | | 259,094 | | 238,950 | | 213,730 | | 187,579 | 228,241 | | |
| 26 | 548 | GENERATION EXPENSES-OTHER POWER GENERATI | | 1,263 | | 1,218 | | 1,185 | | 1,582 | 874 | | |
| 27 | 549 | MISC OTHER PWR GEN EXP-OTHER POWER GENER | | 2,852 | | 2,239 | | 1,302 | | 1,738 | 2,160 | | |
| 28 | | OTHER POWER GENERATION | | 265,278 | | 244,795 | | 217,453 | | 191,185 | 231,957 | | |
| 29 | | | | | | | | | | | | | |
| 30 | | OTHER POWER MAINTENANCE | | | | | | | | | | | |
| 31 | | | | | | | | | | | | | |
| 32 | 551 | MTCE SUPV & ENG-OTHER POWER GENERATION | | 701 | | 948 | | 155 | | 227 | 203 | | |
| 33 | 552 | MTCE OF STRUCTURES-OTHER POWER GENER | | 395 | | 1,000 | | 953 | | 833 | 722 | | |
| 34 | 553 | MTCE GEN & ELEC PLT-OTHER POWER GENER | | 6,192 | | 8,111 | | 11,590 | | 4,490 | 3,130 | | |
| 35 | 554 | MTCE MISC OTHER PWR GEN-OTHER POWER GEN | | 652 | | 655 | | 2,360 | | 1,152 | 1,667 | | |
| 36 | | OTHER POWER MAINTENANCE | | 7,939 | | 10,715 | | 15,059 | | 6,702 | 5,722 | | |
| 37 | | | | | | | | | | | | | |

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DOCKET NO.: 20210015-EI

Witness: Scott R. Bores, Liz Fuentes

| Line No. | ACCOUNT NO. | ACCOUNT TITLE | 4 | | 6 | | 8 | | 2021 PRIOR YEAR | 2022 TEST (SEE PAGES 1-6) | 2023 SUBSEQUENT (SEE PAGES 1-6) | | |
|----------|-------------|---|-------------|---------|-------------|---------|-------------|---------|-----------------|---------------------------|---------------------------------|-------------|--------|
| | | | 2017 YEAR 1 | | 2018 YEAR 2 | | 2019 YEAR 3 | | | | | 2020 YEAR 4 | |
| | | | BUDGET | ACTUAL | BUDGET | ACTUAL | BUDGET | ACTUAL | | | | BUDGET | ACTUAL |
| 1 | | OTHER POWER SUPPLY | | | | | | | | | | | |
| 2 | | | | | | | | | | | | | |
| 3 | 555 | PURCHASED POWER-OTHER POWER SUPPLY EXP | | 154,894 | | 177,489 | | 164,593 | | 164,572 | 203,190 | | |
| 4 | 556 | SYS CONTR & LOAD DISPATCH-OTH POW SUP | | 1,222 | | 1,341 | | 192 | | 243 | 744 | | |
| 5 | 557 | OTHER EXPENSES-OTHER POWER SUPPLY EXP | | 3,247 | | 2,007 | | (21) | | (14) | (3,635) | | |
| 6 | | OTHER POWER SUPPLY | | 159,363 | | 180,837 | | 164,764 | | 164,801 | 200,299 | | |
| 7 | | | | | | | | | | | | | |
| 8 | | TRANSMISSION EXPENSES OPERATING | | | | | | | | | | | |
| 9 | | | | | | | | | | | | | |
| 10 | 560 | OPER SUPERV & ENG-TRANSMISSION | | 2,076 | | 1,892 | | 6,499 | | 5,087 | 6,703 | | |
| 11 | 561 | LOAD DISPATCHING-TRANSMISSION | | 3,655 | | 3,686 | | (6) | | 167 | 100 | | |
| 12 | 562 | STATION EXPENSES-TRANSMISSION | | 216 | | 262 | | 1,396 | | 1,297 | 728 | | |
| 13 | 563 | OVERHEAD LINE EXPENSES-TRANSMISSION | | 31 | | 28 | | 38 | | 91 | 7 | | |
| 14 | 565 | TRANSMISSION OF ELECTRICITY BY OTHERS | | 72 | | 64 | | 12,129 | | 11,579 | 13,461 | | |
| 15 | 566 | MISCELLANEOUS EXPENSES-TRANSMISSION | | 1,494 | | 1,147 | | 289 | | 438 | 27 | | |
| 16 | 567 | RENTS-TRANSMISSION | | 12,589 | | 12,843 | | 61 | | 52 | 0 | | |
| 17 | | TRANSMISSION EXPENSES OPERATING | | 20,134 | | 19,922 | | 20,407 | | 18,711 | 21,026 | | |
| 18 | | | | | | | | | | | | | |
| 19 | | TRANSMISSION EXPENSES MAINTENANCE | | | | | | | | | | | |
| 20 | | | | | | | | | | | | | |
| 21 | 568 | MTCE SUPERVISION AND ENGIN-TRANSMISSION | | 776 | | 1,028 | | 649 | | 573 | 962 | | |
| 22 | 569 | MAINTENANCE OF STRUCTURES-TRANSMISSION | | 733 | | 513 | | 45 | | 267 | 280 | | |
| 23 | 570 | MTCE OF STATION EQUIPMENT-TRANSMISSION | | 1,085 | | 760 | | 389 | | 617 | 862 | | |
| 24 | 571 | MTCE OF OVERHEAD LINES-TRANSMISSION | | 3,714 | | 3,196 | | 3,233 | | 2,342 | 3,294 | | |
| 25 | 572 | MTCE OF UNDERGROUND LINES-TRANSMISSION | | 0 | | 1 | | 0 | | 0 | 0 | | |
| 26 | 573 | MTCE OF MISC PLANT-TRANSMISSION | | 241 | | 191 | | 0 | | 0 | 0 | | |
| 27 | | TRANSMISSION EXPENSES MAINTENANCE | | 6,550 | | 5,690 | | 4,315 | | 3,798 | 5,398 | | |
| 28 | | | | | | | | | | | | | |
| 29 | | DISTRIBUTION EXPENSES OPERATING | | | | | | | | | | | |
| 30 | | | | | | | | | | | | | |
| 31 | 580 | OPERATION SUPERV AND ENGIN-DISTRIBUTION | | 5,672 | | 5,906 | | 2,509 | | 2,191 | 7,980 | | |
| 32 | 581 | LOAD DISPATCHING-DISTRIBUTION | | 679 | | 643 | | 205 | | 161 | 578 | | |
| 33 | 582 | STATION EXPENSES-DISTRIBUTION | | 638 | | 633 | | 522 | | 227 | 100 | | |
| 34 | 583 | OVERHEAD LINE EXPENSES-DISTRIBUTION | | 3,214 | | 2,159 | | 276 | | 2,909 | 1,715 | | |
| 35 | 584 | UNDERGROUND LINE EXPENSES-DISTRIBUTION | | 1,222 | | 1,749 | | 1,773 | | 1,290 | 648 | | |
| 36 | 585 | ST LIGHTING AND SIGNAL SYST EXP-DISTRIB | | 860 | | 725 | | 627 | | 223 | 1,309 | | |
| 37 | 586 | METER EXPENSES-DISTRIBUTION | | 2,767 | | 2,187 | | 1,462 | | 2,189 | 3,267 | | |

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: If the test year is projected, provide the budgeted versus actual operating revenues and expenses by primary account for a historical five year period and the forecasted data for the test year and the prior year.

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

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

DOCKET NO.: 20210015-EI

Witness: Scott R. Bores, Liz Fuentes

| Line No. | ACCOUNT NO. | ACCOUNT TITLE | 4 | | 6 | | 8 | | 2021 PRIOR YEAR | 2022 TEST (SEE PAGES 1-6) | 2023 SUBSEQUENT (SEE PAGES 1-6) | | | | | | | |
|----------|-------------|--|--------|--------|--------|--------|--------|--------|-----------------|---------------------------|---------------------------------|--------|--------|------|------|------|------|------|
| | | | (1) | (2) | (3) | (4) | (5) | (6) | | | | (7) | (8) | (9) | (10) | (11) | (12) | (13) |
| | | | BUDGET | ACTUAL | BUDGET | ACTUAL | BUDGET | ACTUAL | | | | BUDGET | ACTUAL | YEAR | YEAR | YEAR | | |
| 1 | 587 | CUSTOMER INSTALLATIONS EXP-DISTRIBUTION | | 1,623 | | 1,490 | | 1,079 | | 494 | 232 | | | | | | | |
| 2 | 588 | MISCELLANEOUS EXPENSES-DISTRIBUTION | | 5,520 | | 4,511 | | 2,938 | | 2,830 | 3,189 | | | | | | | |
| 3 | | DISTRIBUTION EXPENSES OPERATING | | 22,195 | | 20,003 | | 11,390 | | 12,514 | 19,016 | | | | | | | |
| 4 | | | | | | | | | | | | | | | | | | |
| 5 | | DISTRIBUTION EXPENSES MAINTENANCE | | | | | | | | | | | | | | | | |
| 6 | | | | | | | | | | | | | | | | | | |
| 7 | 590 | MTCE SUPERVISION AND ENGINEERING-DISTRIB | | 3,463 | | 3,045 | | 2,543 | | 2,600 | 2,054 | | | | | | | |
| 8 | 591 | MAINTENANCE OF STRUCTURES-DISTRIBUTION | | 3,501 | | 3,180 | | (0) | | 0 | 131 | | | | | | | |
| 9 | 592 | MTCE STATION EQUIPMENT-DISTRIBUTION | | 1,271 | | 1,246 | | 3,294 | | 3,904 | 3,118 | | | | | | | |
| 10 | 593 | MAINTENANCE OF OVERHEAD LINES-DISTRIB | | 13,509 | | 15,055 | | 17,122 | | 13,819 | 4,119 | | | | | | | |
| 11 | 594 | MAINTENANCE OF UNDERGROUND LINES-DISTRIB | | 1,961 | | 1,796 | | 2,621 | | 1,447 | 1,372 | | | | | | | |
| 12 | 595 | MAINTENANCE OF LINE TRANSFORMERS-DISTRIB | | 1,066 | | 748 | | 113 | | 71 | 32 | | | | | | | |
| 13 | 596 | MTCE ST LIGHTING & SIGNAL SYST-DISTRIB | | 431 | | 500 | | 977 | | 1,024 | 289 | | | | | | | |
| 14 | 597 | MAINTENANCE OF METERS-DISTRIBUTION | | 180 | | 181 | | 782 | | 65 | (15) | | | | | | | |
| 15 | 598 | MAINTENANCE OF MISC PLANT-DISTRIBUTION | | 452 | | 627 | | 0 | | 2,251 | 0 | | | | | | | |
| 16 | | DISTRIBUTION EXPENSES MAINTENANCE | | 25,835 | | 26,377 | | 27,451 | | 25,181 | 11,101 | | | | | | | |
| 17 | | | | | | | | | | | | | | | | | | |
| 18 | | CUSTOMER ACCOUNT EXPENSES | | | | | | | | | | | | | | | | |
| 19 | | | | | | | | | | | | | | | | | | |
| 20 | 901 | SUPERVISION-CUSTOMER ACCOUNTS | | 2,351 | | 447 | | 1 | | 0 | 0 | | | | | | | |
| 21 | 902 | METER READING EXPENSES-CUSTOMER ACCOUNTS | | 860 | | 852 | | 204 | | 101 | 163 | | | | | | | |
| 22 | 903 | RECORDS AND COLLECTION EXP-CUSTOMER ACCT | | 19,249 | | 16,747 | | 8,867 | | 22,740 | 11,276 | | | | | | | |
| 23 | 904 | UNCOLLECTIBLE ACCOUNTS-CUSTOMER ACCOUNTS | | 2,859 | | 4,049 | | 3,823 | | 6,897 | 6,140 | | | | | | | |
| 24 | 905 | MISCELLANEOUS EXPENSES-CUSTOMER ACCOUNTS | | 1,002 | | 1,086 | | 94 | | 2,077 | 2,594 | | | | | | | |
| 25 | | CUSTOMER ACCOUNT EXPENSES | | 26,321 | | 23,182 | | 12,988 | | 31,814 | 20,173 | | | | | | | |
| 26 | | | | | | | | | | | | | | | | | | |
| 27 | | CUSTOMER SERVICE & INFORMATION EXPENSES | | | | | | | | | | | | | | | | |
| 28 | | | | | | | | | | | | | | | | | | |
| 29 | 907 | SUPERVISION-CUSTOMER SERVICE & INFORMAT | | 1,626 | | 1,775 | | 2,467 | | 377 | 27 | | | | | | | |
| 30 | 908 | ASSISTANCE EXPENSES-CUSTMR SERV & INFORM | | 24,351 | | 16,392 | | 12,016 | | 8,550 | 13,409 | | | | | | | |
| 31 | 909 | INFORMAT & INSTRCTL ADVTG-CUST SERV & IN | | 1,018 | | 1,289 | | 436 | | 415 | 205 | | | | | | | |
| 32 | 910 | MISC EXPENSES-CUSTOMER SERVICE & INFORM | | 82 | | 81 | | 0 | | 0 | 0 | | | | | | | |
| 33 | | CUSTOMER SERVICE & INFORMATION EXPENSES | | 27,078 | | 19,537 | | 14,918 | | 9,343 | 13,641 | | | | | | | |
| 34 | | | | | | | | | | | | | | | | | | |
| 35 | | SALES EXPENSES | | | | | | | | | | | | | | | | |
| 36 | | | | | | | | | | | | | | | | | | |
| 37 | 912 | DEMONSTRATING & SELLING EXP-SALES | | 1,391 | | 2,322 | | 1,563 | | 1,207 | 517 | | | | | | | |

FLORIDA PUBLIC SERVICE COMMISSION

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

DOCKET NO.: 20210015-EI

Witness: Scott R. Bores, Liz Fuentes

| Line No. | ACCOUNT NO. | ACCOUNT TITLE | 4 | | 6 | | 8 | | 2021 PRIOR YEAR | 2022 TEST (SEE PAGES 1-6) | 2023 SUBSEQUENT (SEE PAGES 1-6) | | |
|----------|-------------|---|-------------|---------|-------------|---------|-------------|---------|-----------------|---------------------------|---------------------------------|-------------|--------|
| | | | 2017 YEAR 1 | | 2018 YEAR 2 | | 2019 YEAR 3 | | | | | 2020 YEAR 4 | |
| | | | BUDGET | ACTUAL | BUDGET | ACTUAL | BUDGET | ACTUAL | | | | BUDGET | ACTUAL |
| 1 | | SALES EXPENSES | | 1,391 | | 2,322 | | 1,563 | | 1,207 | 517 | | |
| 2 | | | | | | | | | | | | | |
| 3 | | ADMINISTRATIVE & GENERAL OPERATING | | | | | | | | | | | |
| 4 | | | | | | | | | | | | | |
| 5 | 920 | SALARIES-ADMINISTRATIVE & GENERAL | | 23,826 | | 19,938 | | 27,688 | | 16,941 | 18,911 | | |
| 6 | 921 | OFFICE SUPPL AND EXP-ADMIN & GENERAL | | 3,920 | | 4,000 | | 8,100 | | 2,105 | 5,573 | | |
| 7 | 922 | EXPENSES TRANSFERRED-CR-ADMIN & GENERAL | | (434) | | (349) | | 1,256 | | (190) | 0 | | |
| 8 | 923 | OUTSIDE SERVICES EMPLOYED-ADMIN & GENER | | 21,875 | | 19,259 | | 35,284 | | 22,699 | 19,603 | | |
| 9 | 924 | PROPERTY INSURANCE-ADMIN & GENERAL | | 7,403 | | 31,777 | | 5,193 | | 5,939 | 5,634 | | |
| 10 | 925 | INJURIES AND DAMAGES-ADMIN & GENERAL | | 2,974 | | 2,783 | | 6,708 | | 3,436 | 4,024 | | |
| 11 | 926 | EMPLY PENSIONS AND BENEFITS-ADMIN & GEN | | 18,422 | | 15,915 | | 24,089 | | 2,201 | 2,839 | | |
| 12 | 928 | REGULATORY COMMISSION EXP-ADMIN & GEN | | 6,592 | | 948 | | 571 | | 1,353 | 1,529 | | |
| 13 | 929 | DUPLICATE CHARGES-CREDIT-ADMIN & GENER | | (1,437) | | (1,270) | | 0 | | 0 | 0 | | |
| 14 | 930 | MISCELLANEOUS GENERAL EXPENSES | | 8,353 | | 9,214 | | 668 | | 1,478 | 719 | | |
| 15 | 931 | RENTS-ADMIN & GENERAL | | 280 | | 218 | | 427 | | 87 | 66 | | |
| 16 | | ADMINISTRATIVE & GENERAL OPERATING | | 91,773 | | 102,432 | | 109,984 | | 56,048 | 58,897 | | |
| 17 | | | | | | | | | | | | | |
| 18 | | ADMINISTRATIVE & GENERAL MAINTENANCE | | | | | | | | | | | |
| 19 | | | | | | | | | | | | | |
| 20 | 935 | MAINTENANCE OF GENERAL PLANT | | 916 | | 1,724 | | 2,138 | | 1,704 | 435 | | |
| 21 | | ADMINISTRATIVE & GENERAL MAINTENANCE | | 916 | | 1,724 | | 2,138 | | 1,704 | 435 | | |
| 22 | | | | | | | | | | | | | |
| 23 | | TOTAL O&M | 955,623 | 941,409 | 912,641 | 946,190 | 912,241 | 848,940 | 800,686 | 690,973 | 824,435 | | |
| 24 | | | | | | | | | | | | | |
| 25 | | TOTAL | 564,640 | 575,081 | 508,892 | 518,956 | 669,208 | 634,889 | 713,058 | 704,875 | 752,332 | | |
| 26 | | | | | | | | | | | | | |
| 27 | | NOTE: TOTALS MAY NOT ADD DUE TO ROUNDING. | | | | | | | | | | | |
| 28 | | | | | | | | | | | | | |
| 29 | | | | | | | | | | | | | |
| 30 | | | | | | | | | | | | | |
| 31 | | | | | | | | | | | | | |
| 32 | | | | | | | | | | | | | |
| 33 | | | | | | | | | | | | | |
| 34 | | | | | | | | | | | | | |
| 35 | | | | | | | | | | | | | |
| 36 | | | | | | | | | | | | | |
| 37 | | | | | | | | | | | | | |

FLORIDA PUBLIC SERVICE COMMISSION

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

EXPLANATION: If the test year is projected, provide the budgeted versus actual operating revenues and expenses by primary account for a historical five year period and the forecasted data for the test year and the prior year.

Type of Data Shown:
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 Prior Year Ended: 12/31/21
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 Proj. Subsequent Yr Ended: 12/31/23

DOCKET NO.: 20210015-EI

Witness: Scott R. Bores, Liz Fuentes

| Line No. | ACCOUNT NO. | ACCOUNT TITLE | 2017 YEAR 2 (see pages 7-17) | | 2018 YEAR 3 (see pages 7-17) | | 2019 YEAR 4 (see pages 7-17) | | 2020 YEAR 5 (see pages 7-17) | | 2021 PRIOR (see pages 7-17) | 2022 TEST | 2023 SUBSEQUENT | | |
|----------|-------------|--------------------------------|---------------------------------|--------|---------------------------------|--------|---------------------------------|--------|---------------------------------|--------|--------------------------------|------------|--------------------|----------|----------|
| | | | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) |
| | | | BUDGET | ACTUAL | BUDGET | ACTUAL | BUDGET | ACTUAL | BUDGET | ACTUAL | BUDGET | ACTUAL | YEAR | YEAR (1) | YEAR (1) |
| 1 | | OPERATING REVENUES | | | | | | | | | | | | | |
| 2 | | | | | | | | | | | | | | | |
| 3 | 440 - 446 | RETAIL SALES | | | | | | | | | | 12,264,375 | 12,233,497 | | |
| 4 | 447 | SALES FOR RESALE | | | | | | | | | | 580,503 | 534,513 | | |
| 5 | 450 | FORFEITED DISCOUNTS | | | | | | | | | | 69,340 | 70,289 | | |
| 6 | 451 | MISCELLANEOUS SERVICE REVENUES | | | | | | | | | | 31,780 | 32,031 | | |
| 7 | 454 | RENT FROM ELECTRIC PROPERTY | | | | | | | | | | 66,520 | 67,764 | | |
| 8 | 456 | OTHER ELECTRIC REVENUES | | | | | | | | | | 188,849 | 138,815 | | |
| 9 | | OPERATING REVENUES | | | | | | | | | | 13,201,366 | 13,076,909 | | |
| 10 | | | | | | | | | | | | | | | |
| 11 | | | | | | | | | | | | | | | |
| 12 | | | | | | | | | | | | | | | |
| 13 | | | | | | | | | | | | | | | |
| 14 | | | | | | | | | | | | | | | |
| 15 | | | | | | | | | | | | | | | |
| 16 | | | | | | | | | | | | | | | |
| 17 | | | | | | | | | | | | | | | |
| 18 | | | | | | | | | | | | | | | |
| 19 | | | | | | | | | | | | | | | |
| 20 | | | | | | | | | | | | | | | |
| 21 | | | | | | | | | | | | | | | |
| 22 | | | | | | | | | | | | | | | |
| 23 | | | | | | | | | | | | | | | |
| 24 | | | | | | | | | | | | | | | |
| 25 | | | | | | | | | | | | | | | |
| 26 | | | | | | | | | | | | | | | |
| 27 | | | | | | | | | | | | | | | |
| 28 | | | | | | | | | | | | | | | |
| 29 | | | | | | | | | | | | | | | |
| 30 | | | | | | | | | | | | | | | |
| 31 | | | | | | | | | | | | | | | |
| 32 | | | | | | | | | | | | | | | |
| 33 | | | | | | | | | | | | | | | |
| 34 | | | | | | | | | | | | | | | |
| 35 | | | | | | | | | | | | | | | |
| 36 | | | | | | | | | | | | | | | |
| 37 | | | | | | | | | | | | | | | |

FLORIDA PUBLIC SERVICE COMMISSION

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DOCKET NO.: 20210015-EI

Witness: Scott R. Bores, Liz Fuentes

| Line No. | ACCOUNT NO. | ACCOUNT TITLE | (3) | | (4) | | (5) | | (6) | | (7) | | (8) | | (9) | | (10) | | (11) | | (12) | | (13) | |
|----------|-------------|--|------------------|--------|------------------|--------|------------------|--------|------------------|--------|------------------|--------|-----------|----------|------------|--|------|--|------|--|------|---------|---------|--|
| | | | 2017 YEAR 2 | | 2018 YEAR 3 | | 2019 YEAR 4 | | 2020 YEAR 5 | | 2021 PRIOR | | 2022 TEST | | 2023 | | | | | | | | | |
| | | | (see pages 7-17) | | (see pages 7-17) | | (see pages 7-17) | | (see pages 7-17) | | (see pages 7-17) | | YEAR | | SUBSEQUENT | | | | | | | | | |
| | | | BUDGET | ACTUAL | BUDGET | ACTUAL | BUDGET | ACTUAL | BUDGET | ACTUAL | BUDGET | ACTUAL | YEAR | YEAR (1) | YEAR (1) | | | | | | | | | |
| 1 | | | | | | | | | | | | | | | | | | | | | | | | |
| 2 | | | | | | | | | | | | | | | | | | | | | | | | |
| 3 | | STEAM POWER GENERATION | | | | | | | | | | | | | | | | | | | | | | |
| 4 | | | | | | | | | | | | | | | | | | | | | | | | |
| 5 | 500 | OPR SUPV & ENG-STEAM POWER GENERATION | | | | | | | | | | | | | | | | | | | | 4,626 | 4,547 | |
| 6 | 501 | FUEL-STEAM POWER GENERATION | | | | | | | | | | | | | | | | | | | | 141,837 | 113,182 | |
| 7 | 502 | STEAM EXP-STEAM POWER GENERATION | | | | | | | | | | | | | | | | | | | | 7,582 | 7,329 | |
| 8 | 505 | ELECTRIC EXPENSES-STEAM POWER GENER | | | | | | | | | | | | | | | | | | | | 3,300 | 3,148 | |
| 9 | 506 | MISCELL STEAM POW EXP-STEAM POWER GENER | | | | | | | | | | | | | | | | | | | | 32,108 | 31,780 | |
| 10 | | STEAM POWER GENERATION | | | | | | | | | | | | | | | | | | | | 189,453 | 159,986 | |
| 11 | | | | | | | | | | | | | | | | | | | | | | | | |
| 12 | | STEAM POWER MAINTENANCE | | | | | | | | | | | | | | | | | | | | | | |
| 13 | | | | | | | | | | | | | | | | | | | | | | | | |
| 14 | 511 | MTCE OF STRUCTURE-STEAM POWER GENERATION | | | | | | | | | | | | | | | | | | | | 11,745 | 18,634 | |
| 15 | 512 | MTCE OF BOILER PLT-STEAM POWER GENER | | | | | | | | | | | | | | | | | | | | 21,357 | 24,672 | |
| 16 | 513 | MTCE OF ELEC PLANT-STEAM POWER GENER | | | | | | | | | | | | | | | | | | | | 3,900 | 4,001 | |
| 17 | 514 | MTCE MISC STEAM PLANT-STEAM POWER GENER | | | | | | | | | | | | | | | | | | | | 5,904 | 2,498 | |
| 18 | | STEAM POWER MAINTENANCE | | | | | | | | | | | | | | | | | | | | 42,996 | 49,806 | |
| 19 | | | | | | | | | | | | | | | | | | | | | | | | |
| 20 | | NUCLEAR POWER GENERATION | | | | | | | | | | | | | | | | | | | | | | |
| 21 | | | | | | | | | | | | | | | | | | | | | | | | |
| 22 | 517 | OPER SUPV & ENG-NUCLEAR POWER GENER | | | | | | | | | | | | | | | | | | | | 64,452 | 64,828 | |
| 23 | 518 | NUCLEAR FUEL EXPENSE-NUCLEAR POWER GENER | | | | | | | | | | | | | | | | | | | | 195,457 | 187,242 | |
| 24 | 519 | COOLANTS & WATER-NUCLEAR POWER GENER | | | | | | | | | | | | | | | | | | | | 7,365 | 9,939 | |
| 25 | 520 | STEAM EXPENSES-NUCLEAR POWER GENERATION | | | | | | | | | | | | | | | | | | | | 51,504 | 51,002 | |
| 26 | 523 | ELECTRIC EXPENSES-NUCLEAR POWER GENER | | | | | | | | | | | | | | | | | | | | 215 | 134 | |
| 27 | 524 | MISC NUC PWR EXP-NUCLEAR POWER GENER | | | | | | | | | | | | | | | | | | | | 73,080 | 80,691 | |
| 28 | 525 | RENTS-NUCLEAR POWER GENERATION | | | | | | | | | | | | | | | | | | | | 379 | 379 | |
| 29 | | NUCLEAR POWER GENERATION | | | | | | | | | | | | | | | | | | | | 392,451 | 394,214 | |
| 30 | | | | | | | | | | | | | | | | | | | | | | | | |
| 31 | | NUCLEAR POWER MAINTENANCE | | | | | | | | | | | | | | | | | | | | | | |
| 32 | | | | | | | | | | | | | | | | | | | | | | | | |
| 33 | 528 | MTCE SUPV & ENG-NUCLEAR POWER GENER | | | | | | | | | | | | | | | | | | | | 91,649 | 78,224 | |
| 34 | 529 | MTCE OF STRUCTURE-NUCLEAR POWER GENER | | | | | | | | | | | | | | | | | | | | 18,132 | 14,268 | |
| 35 | 530 | MTCE OF REACTOR PLT EQP-NUCLEAR POW GEN | | | | | | | | | | | | | | | | | | | | 13,352 | 18,731 | |
| 36 | | | | | | | | | | | | | | | | | | | | | | | | |
| 37 | | | | | | | | | | | | | | | | | | | | | | | | |

FLORIDA PUBLIC SERVICE COMMISSION

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DOCKET NO.: 20210015-EI

Witness: Scott R. Bores, Liz Fuentes

| Line No. | ACCOUNT NO. | ACCOUNT TITLE | 2017 YEAR 2 (see pages 7-17) | | 2018 YEAR 3 (see pages 7-17) | | 2019 YEAR 4 (see pages 7-17) | | 2020 YEAR 5 (see pages 7-17) | | 2021 PRIOR (see pages 7-17) | 2022 TEST | 2023 |
|----------|-------------|--|---------------------------------|--------|---------------------------------|--------|---------------------------------|--------|---------------------------------|--------|--------------------------------|-----------|------------|
| | | | | | | | | | | | YEAR | YEAR (1) | SUBSEQUENT |
| | | | BUDGET | ACTUAL | BUDGET | ACTUAL | BUDGET | ACTUAL | BUDGET | ACTUAL | YEAR | YEAR (1) | YEAR (1) |
| 1 | 531 | MTCE OF ELECTRIC PLT-NUCL POW GENER | | | | | | | | | | 7,570 | 4,540 |
| 2 | 532 | MTCE MISC NUC PLANT-NUCLEAR POWER GENER | | | | | | | | | | 4,391 | 16,268 |
| 3 | | NUCLEAR POWER MAINTENANCE | | | | | | | | | | 135,094 | 132,032 |
| 4 | | | | | | | | | | | | | |
| 5 | | OTHER POWER GENERATION | | | | | | | | | | | |
| 6 | | | | | | | | | | | | | |
| 7 | 546 | OP SUPV & ENG-OTHER POWER GENERATION | | | | | | | | | | 24,680 | 24,339 |
| 8 | 547 | FUEL-OTHER POWER GENERATION | | | | | | | | | | 2,469,364 | 2,432,362 |
| 9 | 548 | GENERATION EXPENSES-OTHER POWER GENERATI | | | | | | | | | | 23,494 | 22,363 |
| 10 | 549 | MISC OTHER PWR GEN EXP-OTHER POWER GENER | | | | | | | | | | 49,914 | 55,662 |
| 11 | | OTHER POWER GENERATION | | | | | | | | | | 2,567,452 | 2,534,725 |
| 12 | | | | | | | | | | | | | |
| 13 | | OTHER POWER MAINTENANCE | | | | | | | | | | | |
| 14 | | | | | | | | | | | | | |
| 15 | 551 | MTCE SUPV & ENG-OTHER POWER GENERATION | | | | | | | | | | 16,351 | 15,510 |
| 16 | 552 | MTCE OF STRUCTURES-OTHER POWER GENER | | | | | | | | | | 37,889 | 42,125 |
| 17 | 553 | MTCE GEN & ELEC PLT-OTHER POWER GENER | | | | | | | | | | 52,260 | 54,620 |
| 18 | 554 | MTCE MISC OTHER PWR GEN-OTHER POWER GEN | | | | | | | | | | 9,336 | 9,338 |
| 19 | | OTHER POWER MAINTENANCE | | | | | | | | | | 115,836 | 121,593 |
| 20 | | | | | | | | | | | | | |
| 21 | | OTHER POWER SUPPLY | | | | | | | | | | | |
| 22 | | | | | | | | | | | | | |
| 23 | 555 | PURCHASED POWER-OTHER POWER SUPPLY EXP | | | | | | | | | | 256,395 | 222,295 |
| 24 | 556 | SYS CONTR & LOAD DISPATCH-OTH POW SUP | | | | | | | | | | 2,398 | 2,422 |
| 25 | 557 | OTHER EXPENSES-OTHER POWER SUPPLY EXP | | | | | | | | | | 370,107 | 142,951 |
| 26 | | OTHER POWER SUPPLY | | | | | | | | | | 628,900 | 367,668 |
| 27 | | | | | | | | | | | | | |
| 28 | | TRANSMISSION EXPENSES OPERATING | | | | | | | | | | | |
| 29 | | | | | | | | | | | | | |
| 30 | 560 | OPER SUPERV & ENG-TRANSMISSION | | | | | | | | | | 10,322 | 9,536 |
| 31 | 561 | LOAD DISPATCHING-TRANSMISSION | | | | | | | | | | 12,245 | 12,341 |
| 32 | 562 | STATION EXPENSES-TRANSMISSION | | | | | | | | | | 3,233 | 3,282 |
| 33 | 563 | OVERHEAD LINE EXPENSES-TRANSMISSION | | | | | | | | | | 97 | 121 |
| 34 | 565 | TRANSMISSION OF ELECTRICITY BY OTHERS | | | | | | | | | | 19,399 | 18,670 |
| 35 | 566 | MISCELLANEOUS EXPENSES-TRANSMISSION | | | | | | | | | | 5,722 | 5,846 |
| 36 | 567 | RENTS-TRANSMISSION | | | | | | | | | | 123 | 123 |
| 37 | | TRANSMISSION EXPENSES OPERATING | | | | | | | | | | 51,140 | 49,920 |

FLORIDA PUBLIC SERVICE COMMISSION

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DOCKET NO.: 20210015-EI

Witness: Scott R. Bores, Liz Fuentes

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|----------|-------------|--|---------------------------------|--------|---------------------------------|--------|---------------------------------|--------|---------------------------------|--------|--------------------------------|-----------|--------------------|
| | | | BUDGET | ACTUAL | BUDGET | ACTUAL | BUDGET | ACTUAL | BUDGET | ACTUAL | YEAR | YEAR (1) | YEAR (1) |
| | | | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) |
| 1 | | TRANSMISSION EXPENSES MAINTENANCE | | | | | | | | | | | |
| 2 | | | | | | | | | | | | | |
| 3 | | | | | | | | | | | | | |
| 4 | 568 | MTCE SUPERVISION AND ENGIN-TRANSMISSION | | | | | | | | | | 2,989 | 3,070 |
| 5 | 569 | MAINTENANCE OF STRUCTURES-TRANSMISSION | | | | | | | | | | 4,031 | 4,128 |
| 6 | 570 | MTCE OF STATION EQUIPMENT-TRANSMISSION | | | | | | | | | | 6,002 | 5,107 |
| 7 | 571 | MTCE OF OVERHEAD LINES-TRANSMISSION | | | | | | | | | | 13,849 | 13,521 |
| 8 | 572 | MTCE OF UNDERGROUND LINES-TRANSMISSION | | | | | | | | | | 1,013 | 1,334 |
| 9 | 573 | MTCE OF MISC PLANT-TRANSMISSION | | | | | | | | | | 741 | 740 |
| 10 | | TRANSMISSION EXPENSES MAINTENANCE | | | | | | | | | | 28,626 | 27,900 |
| 11 | | | | | | | | | | | | | |
| 12 | | DISTRIBUTION EXPENSES OPERATING | | | | | | | | | | | |
| 13 | | | | | | | | | | | | | |
| 14 | 580 | OPERATION SUPERV AND ENGIN-DISTRIBUTION | | | | | | | | | | 33,331 | 32,679 |
| 15 | 581 | LOAD DISPATCHING-DISTRIBUTION | | | | | | | | | | 4,845 | 4,850 |
| 16 | 582 | STATION EXPENSES-DISTRIBUTION | | | | | | | | | | 3,031 | 3,079 |
| 17 | 583 | OVERHEAD LINE EXPENSES-DISTRIBUTION | | | | | | | | | | 10,975 | 14,068 |
| 18 | 584 | UNDERGROUND LINE EXPENSES-DISTRIBUTION | | | | | | | | | | 6,476 | 6,404 |
| 19 | 585 | ST LIGHTING AND SIGNAL SYST EXP-DISTRIB | | | | | | | | | | 2,046 | 2,188 |
| 20 | 586 | METER EXPENSES-DISTRIBUTION | | | | | | | | | | (459) | (519) |
| 21 | 587 | CUSTOMER INSTALLATIONS EXP-DISTRIBUTION | | | | | | | | | | (11) | 4 |
| 22 | 588 | MISCELLANEOUS EXPENSES-DISTRIBUTION | | | | | | | | | | 30,637 | 31,279 |
| 23 | 589 | RENTS-DISTRIBUTION | | | | | | | | | | 4,166 | 4,265 |
| 24 | | DISTRIBUTION EXPENSES OPERATING | | | | | | | | | | 95,039 | 98,297 |
| 25 | | | | | | | | | | | | | |
| 26 | | DISTRIBUTION EXPENSES MAINTENANCE | | | | | | | | | | | |
| 27 | | | | | | | | | | | | | |
| 28 | 590 | MTCE SUPERVISION AND ENGINEERING-DISTRIB | | | | | | | | | | 25,440 | 25,252 |
| 29 | 591 | MAINTENANCE OF STRUCTURES-DISTRIBUTION | | | | | | | | | | 187 | 223 |
| 30 | 592 | MTCE STATION EQUIPMENT-DISTRIBUTION | | | | | | | | | | 15,382 | 16,035 |
| 31 | 593 | MAINTENANCE OF OVERHEAD LINES-DISTRIB | | | | | | | | | | 103,902 | 105,323 |
| 32 | 594 | MAINTENANCE OF UNDERGROUND LINES-DISTRIB | | | | | | | | | | 18,081 | 18,463 |
| 33 | 595 | MAINTENANCE OF LINE TRANSFORMERS-DISTRIB | | | | | | | | | | 37 | 36 |
| 34 | 596 | MTCE ST LIGHTING & SIGNAL SYST-DISTRIB | | | | | | | | | | 8,884 | 8,889 |
| 35 | 597 | MAINTENANCE OF METERS-DISTRIBUTION | | | | | | | | | | 4,665 | 4,943 |
| 36 | 598 | MAINTENANCE OF MISC PLANT-DISTRIBUTION | | | | | | | | | | 6,608 | 6,642 |
| 37 | | DISTRIBUTION EXPENSES MAINTENANCE | | | | | | | | | | 183,186 | 185,805 |

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DOCKET NO.: 20210015-EI

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|----------|-------------|--|---------------------------------|--------|---------------------------------|--------|---------------------------------|--------|---------------------------------|--------|--------------------------------|-----------|--------------------|
| | | | | | | | | | | | YEAR | YEAR (1) | YEAR (1) |
| | | | BUDGET | ACTUAL | BUDGET | ACTUAL | BUDGET | ACTUAL | BUDGET | ACTUAL | | | |
| 1 | | CUSTOMER ACCOUNT EXPENSES | | | | | | | | | | | |
| 2 | | | | | | | | | | | | | |
| 3 | 901 | SUPERVISION-CUSTOMER ACCOUNTS | | | | | | | | | | 7,624 | 9,347 |
| 4 | 902 | METER READING EXPENSES-CUSTOMER ACCOUNTS | | | | | | | | | | 7,920 | 8,072 |
| 5 | 903 | RECORDS AND COLLECTION EXP-CUSTOMER ACCT | | | | | | | | | | 79,518 | 81,011 |
| 6 | 904 | UNCOLLECTIBLE ACCOUNTS-CUSTOMER ACCOUNTS | | | | | | | | | | 12,178 | 13,039 |
| 7 | 905 | MISCELLANEOUS EXPENSES-CUSTOMER ACCOUNTS | | | | | | | | | | 2,596 | 2,600 |
| 8 | | CUSTOMER ACCOUNT EXPENSES | | | | | | | | | | 109,835 | 114,070 |
| 9 | | | | | | | | | | | | | |
| 10 | | CUSTOMER SERVICE & INFORMATION EXPENSES | | | | | | | | | | | |
| 11 | | | | | | | | | | | | | |
| 12 | 907 | SUPERVISION-CUSTOMER SERVICE & INFORMAT | | | | | | | | | | 5,351 | 5,493 |
| 13 | 908 | ASSISTANCE EXPENSES-CUSTMR SERV & INFORM | | | | | | | | | | 46,849 | 39,811 |
| 14 | 909 | INFORMAT & INSTRCTL ADVTG-CUST SERV & IN | | | | | | | | | | 9,160 | 8,960 |
| 15 | 910 | MISC EXPENSES-CUSTOMER SERVICE & INFORM | | | | | | | | | | 14,229 | 14,584 |
| 16 | | CUSTOMER SERVICE & INFORMATION EXPENSES | | | | | | | | | | 75,590 | 68,849 |
| 17 | | | | | | | | | | | | | |
| 18 | | SALES EXPENSES | | | | | | | | | | | |
| 19 | | | | | | | | | | | | | |
| 20 | 912 | DEMONSTRATING & SELLING EXP-SALES | | | | | | | | | | 497 | 508 |
| 21 | 916 | MISCELLANEOUS EXPENSES-SALES | | | | | | | | | | 19,640 | 20,061 |
| 22 | | SALES EXPENSES | | | | | | | | | | 20,137 | 20,569 |
| 23 | | | | | | | | | | | | | |
| 24 | | ADMINISTRATIVE & GENERAL OPERATING | | | | | | | | | | | |
| 25 | | | | | | | | | | | | | |
| 26 | 920 | SALARIES-ADMINISTRATIVE & GENERAL | | | | | | | | | | 292,269 | 304,020 |
| 27 | 921 | OFFICE SUPPL AND EXP-ADMIN & GENERAL | | | | | | | | | | 49,905 | 50,998 |
| 28 | 922 | EXPENSES TRANSFERRED-CR-ADMIN & GENERAL | | | | | | | | | | (141,963) | (149,493) |
| 29 | 923 | OUTSIDE SERVICES EMPLOYED-ADMIN & GENER | | | | | | | | | | 72,974 | 83,167 |
| 30 | 924 | PROPERTY INSURANCE-ADMIN & GENERAL | | | | | | | | | | 19,948 | 61,301 |
| 31 | 925 | INJURIES AND DAMAGES-ADMIN & GENERAL | | | | | | | | | | 38,794 | 38,090 |
| 32 | 926 | EMPLY PENSIONS AND BENEFITS-ADMIN & GEN | | | | | | | | | | 55,938 | 51,390 |
| 33 | 928 | REGULATORY COMMISSION EXP-ADMIN & GEN | | | | | | | | | | 11,547 | 11,756 |
| 34 | 929 | DUPLICATE CHARGES-CREDIT-ADMIN & GENER | | | | | | | | | | 0 | 0 |
| 35 | 930 | MISCELLANEOUS GENERAL EXPENSES | | | | | | | | | | 14,992 | 15,128 |
| 36 | 931 | RENTS-ADMIN & GENERAL | | | | | | | | | | 11,319 | 4,375 |
| 37 | | ADMINISTRATIVE & GENERAL OPERATING | | | | | | | | | | 425,722 | 470,733 |

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|----------|-------------|--|---------------------------------|--------|---------------------------------|--------|---------------------------------|--------|---------------------------------|--------|--------------------------------|-----------|--------------------|
| | | | | | | | | | | | YEAR | YEAR (1) | YEAR (1) |
| | | | BUDGET | ACTUAL | BUDGET | ACTUAL | BUDGET | ACTUAL | BUDGET | ACTUAL | | | |
| 1 | | ADMINISTRATIVE & GENERAL MAINTENANCE | | | | | | | | | | | |
| 2 | | | | | | | | | | | | | |
| 3 | | | | | | | | | | | | | |
| 4 | 935 | MAINTENANCE OF GENERAL PLANT | | | | | | | | | | 11,537 | 11,531 |
| 5 | | ADMINISTRATIVE & GENERAL MAINTENANCE | | | | | | | | | | 11,537 | 11,531 |
| 6 | | | | | | | | | | | | | |
| 7 | | TOTAL O&M | | | | | | | | | | 5,072,995 | 4,807,697 |
| 8 | | | | | | | | | | | | | |
| 9 | | TOTAL | | | | | | | | | | 8,128,371 | 8,269,212 |
| 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 BASIS, THE FORECASTED AMOUNTS FOR CERTAIN LINE | | | | | | | | | | | |
| 15 | | ITEMS ARE SLIGHTLY DIFFERENT BETWEEN THE "WITH" AND "WITHOUT" RSAM VERSIONS OF THIS MFR. | | | | | | | | | | | |
| 16 | | | | | | | | | | | | | |
| 17 | | | | | | | | | | | | | |
| 18 | | | | | | | | | | | | | |
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| 34 | | | | | | | | | | | | | |
| 35 | | | | | | | | | | | | | |
| 36 | | | | | | | | | | | | | |
| 37 | | NOTE: TOTALS MAY NOT ADD DUE TO ROUNDING. | | | | | | | | | | | |

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|----------|-------------|--------------------------------|-------------|------------|-------------|------------|-------------|------------|-------------|------------|-----------------|-----------------------------------|---|
| | | | BUDGET | ACTUAL | BUDGET | ACTUAL | BUDGET | ACTUAL | BUDGET | ACTUAL | | | |
| | | | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | | | |
| 1 | | OPERATING REVENUES | | | | | | | | | | | |
| 2 | | | | | | | | | | | | | |
| 3 | 440 - 446 | RETAIL SALES | | 11,027,811 | | 10,787,895 | | 11,118,204 | | 10,637,051 | | 10,979,359 | |
| 4 | 447 | SALES FOR RESALE | | 470,385 | | 522,606 | | 535,015 | | 478,147 | | 474,732 | |
| 5 | 449 | PROVISION FOR REFUNDS | | (5,006) | | 0 | | 0 | | (31,191) | | 0 | |
| 6 | 450 | FORFEITED DISCOUNTS | | 53,320 | | 55,586 | | 59,227 | | 60,585 | | 61,505 | |
| 7 | 451 | MISCELLANEOUS SERVICE REVENUES | | 36,847 | | 37,451 | | 38,422 | | 24,305 | | 43,560 | |
| 8 | 454 | RENT FROM ELECTRIC PROPERTY | | 54,322 | | 59,222 | | 62,566 | | 54,584 | | 58,059 | |
| 9 | 456 | OTHER ELECTRIC REVENUES | | 38,412 | | 138,466 | | 71,525 | | 149,918 | | 124,231 | |
| 10 | | OPERATING REVENUES | 11,654,192 | 11,676,091 | 11,264,200 | 11,601,226 | 11,660,870 | 11,884,958 | 11,323,442 | 11,373,399 | | 11,741,445 | |
| 11 | | | | | | | | | | | | | |
| 12 | | | | | | | | | | | | | |
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|----------|-------------|--|-------------|---------|-------------|---------|-------------|---------|-------------|---------|-----------------|-----------------------------------|---|
| | | | BUDGET | ACTUAL | BUDGET | ACTUAL | BUDGET | ACTUAL | BUDGET | ACTUAL | | | |
| | | | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | | | |
| 1 | | | | | | | | | | | | | |
| 2 | | | | | | | | | | | | | |
| 3 | | STEAM POWER GENERATION | | | | | | | | | | | |
| 4 | | | | | | | | | | | | | |
| 5 | 500 | OPR SUPV & ENG-STEAM POWER GENERATION | | 6,162 | | 4,030 | | 6,388 | | 3,728 | | 6,851 | |
| 6 | 501 | FUEL-STEAM POWER GENERATION | | 357,035 | | 290,595 | | 204,601 | | 159,673 | | 103,122 | |
| 7 | 502 | STEAM EXP-STEAM POWER GENERATION | | 9,453 | | 12,586 | | 6,664 | | 6,808 | | 5,171 | |
| 8 | 505 | ELECTRIC EXPENSES-STEAM POWER GENER | | 1,892 | | 1,591 | | 1,352 | | 1,313 | | 1,071 | |
| 9 | 506 | MISCELL STEAM POW EXP-STEAM POWER GENER | | 27,939 | | 20,856 | | 18,538 | | 17,628 | | 17,820 | |
| 10 | 507 | RENTS-STEAM POWER GENERATION | | 72 | | 6 | | 0 | | 0 | | 0 | |
| 11 | | STEAM POWER GENERATION | 0 | 402,554 | 0 | 329,663 | 0 | 237,544 | 0 | 189,149 | | 134,036 | |
| 12 | | | | | | | | | | | | | |
| 13 | | STEAM POWER MAINTENANCE | | | | | | | | | | | |
| 14 | | | | | | | | | | | | | |
| 15 | 511 | MTCE OF STRUCTURE-STEAM POWER GENERATION | | 15,383 | | 11,460 | | 10,464 | | 8,341 | | 10,165 | |
| 16 | 512 | MTCE OF BOILER PLT-STEAM POWER GENER | | 18,636 | | 25,643 | | 12,194 | | 14,279 | | 14,040 | |
| 17 | 513 | MTCE OF ELEC PLANT-STEAM POWER GENER | | 6,213 | | 4,112 | | 2,255 | | 2,151 | | 2,014 | |
| 18 | 514 | MTCE MISC STEAM PLANT-STEAM POWER GENER | | 3,177 | | 4,199 | | 1,694 | | 1,497 | | 1,054 | |
| 19 | | STEAM POWER MAINTENANCE | 0 | 43,410 | 0 | 45,414 | 0 | 26,608 | 0 | 26,267 | | 27,273 | |
| 20 | | | | | | | | | | | | | |
| 21 | | NUCLEAR POWER GENERATION | | | | | | | | | | | |
| 22 | | | | | | | | | | | | | |
| 23 | 517 | OPER SUPV & ENG-NUCLEAR POWER GENER | | 68,356 | | 60,136 | | 56,936 | | 54,792 | | 61,220 | |
| 24 | 518 | NUCLEAR FUEL EXPENSE-NUCLEAR POWER GENER | | 234,116 | | 213,135 | | 198,713 | | 186,789 | | 194,943 | |
| 25 | 519 | COOLANTS & WATER-NUCLEAR POWER GENER | | 15,145 | | 12,183 | | 10,255 | | 12,875 | | 10,862 | |
| 26 | 520 | STEAM EXPENSES-NUCLEAR POWER GENERATION | | 61,062 | | 55,185 | | 51,314 | | 53,024 | | 53,145 | |
| 27 | 523 | ELECTRIC EXPENSES-NUCLEAR POWER GENER | | 65 | | 254 | | 179 | | 181 | | 174 | |
| 28 | 524 | MISC NUC PWR EXP-NUCLEAR POWER GENER | | 68,805 | | 68,621 | | 74,698 | | 68,793 | | 71,891 | |
| 29 | 525 | RENTS-NUCLEAR POWER GENERATION | | 0 | | 0 | | 339 | | 0 | | 379 | |
| 30 | | NUCLEAR POWER GENERATION | 0 | 447,549 | 0 | 409,514 | 0 | 392,435 | 0 | 376,455 | | 392,614 | |
| 31 | | | | | | | | | | | | | |
| 32 | | NUCLEAR POWER MAINTENANCE | | | | | | | | | | | |
| 33 | | | | | | | | | | | | | |
| 34 | 528 | MTCE SUPV & ENG-NUCLEAR POWER GENER | | 21,498 | | 15,732 | | 18,169 | | 51,293 | | 49,907 | |
| 35 | 529 | MTCE OF STRUCTURE-NUCLEAR POWER GENER | | 18,965 | | 14,076 | | 12,423 | | 12,367 | | 20,582 | |
| 36 | 530 | MTCE OF REACTOR PLT EQP-NUCLEAR POW GEN | | 26,702 | | 16,999 | | 23,358 | | 24,305 | | 24,677 | |
| 37 | 531 | MTCE OF ELECTRIC PLT-NUCL POW GENER | | 11,701 | | 11,720 | | 10,390 | | 8,275 | | 9,016 | |

FLORIDA PUBLIC SERVICE COMMISSION

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X Prior Year Ended: 12/31/21
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COMPANY: FLORIDA POWER & LIGHT COMPANY
AND SUBSIDIARIES (PRE-CONSOLIDATION FPL)

DOCKET NO.: 20210015-EI

Witness: Scott R. Bores, Liz Fuentes

| Line No. | ACCOUNT NO. | ACCOUNT TITLE | 2017 YEAR 1 | | 2018 YEAR 2 | | 2019 YEAR 3 | | 2020 YEAR 4 | | 2021 PRIOR YEAR | 2022 TEST YEAR (see pages 1-6) | 2023 SUBSEQUENT YEAR (see pages 1-6) |
|----------|-------------|--|-------------|-----------|-------------|-----------|-------------|-----------|-------------|-----------|-----------------|--------------------------------|--------------------------------------|
| | | | BUDGET | ACTUAL | BUDGET | ACTUAL | BUDGET | ACTUAL | BUDGET | ACTUAL | | | |
| | | | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | | | |
| 1 | 532 | MTCE MISC NUC PLANT-NUCLEAR POWER GENER | | 45,052 | | 22,852 | | 19,247 | | 23,930 | | 17,077 | |
| 2 | | NUCLEAR POWER MAINTENANCE | 0 | 123,918 | 0 | 81,378 | 0 | 83,587 | 0 | 120,169 | | 121,259 | |
| 3 | | | | | | | | | | | | | |
| 4 | | OTHER POWER GENERATION | | | | | | | | | | | |
| 5 | | | | | | | | | | | | | |
| 6 | 546 | OP SUPV & ENG-OTHER POWER GENERATION | | 14,115 | | 17,130 | | 23,641 | | 24,637 | | 20,094 | |
| 7 | 547 | FUEL-OTHER POWER GENERATION | | 2,560,119 | | 2,792,825 | | 2,515,761 | | 2,240,100 | | 2,758,157 | |
| 8 | 548 | GENERATION EXPENSES-OTHER POWER GENERATI | | 19,642 | | 21,654 | | 22,080 | | 22,224 | | 20,299 | |
| 9 | 549 | MISC OTHER PWR GEN EXP-OTHER POWER GENER | | 39,010 | | 36,530 | | 36,595 | | 37,707 | | 40,832 | |
| 10 | | OTHER POWER GENERATION | 0 | 2,632,887 | 0 | 2,868,138 | 0 | 2,598,077 | 0 | 2,324,668 | | 2,839,382 | |
| 11 | | | | | | | | | | | | | |
| 12 | | OTHER POWER MAINTENANCE | | | | | | | | | | | |
| 13 | | | | | | | | | | | | | |
| 14 | 550 | RENTS-OTHER POWER GENERATION | | 0 | | 0 | | 805 | | 761 | | 0 | |
| 15 | 551 | MTCE SUPV & ENG-OTHER POWER GENERATION | | 9,461 | | 9,629 | | 10,835 | | 13,180 | | 11,295 | |
| 16 | 552 | MTCE OF STRUCTURES-OTHER POWER GENER | | 12,445 | | 12,536 | | 13,064 | | 11,169 | | 32,305 | |
| 17 | 553 | MTCE GEN & ELEC PLT-OTHER POWER GENER | | 59,490 | | 56,504 | | 54,185 | | 60,857 | | 49,234 | |
| 18 | 554 | MTCE MISC OTHER PWR GEN-OTHER POWER GEN | | 25,336 | | 11,781 | | 10,510 | | 9,256 | | 6,572 | |
| 19 | | OTHER POWER MAINTENANCE | 0 | 106,732 | 0 | 90,449 | 0 | 89,399 | 0 | 95,223 | | 99,404 | |
| 20 | | | | | | | | | | | | | |
| 21 | | OTHER POWER SUPPLY | | | | | | | | | | | |
| 22 | | | | | | | | | | | | | |
| 23 | 555 | PURCHASED POWER-OTHER POWER SUPPLY EXP | | 187,250 | | 43,192 | | 67,780 | | 48,973 | | 58,976 | |
| 24 | 556 | SYS CONTR & LOAD DISPATCH-OTH POW SUP | | 2,381 | | 2,369 | | 2,232 | | 2,562 | | 2,377 | |
| 25 | 557 | OTHER EXPENSES-OTHER POWER SUPPLY EXP | | 190,897 | | (10,220) | | 349,765 | | 71,456 | | 18,764 | |
| 26 | | OTHER POWER SUPPLY | 0 | 380,528 | 0 | 35,341 | 0 | 419,777 | 0 | 122,991 | | 80,117 | |
| 27 | | | | | | | | | | | | | |
| 28 | | TRANSMISSION EXPENSES OPERATING | | | | | | | | | | | |
| 29 | | | | | | | | | | | | | |
| 30 | 560 | OPER SUPERV & ENG-TRANSMISSION | | 4,491 | | 5,011 | | 5,536 | | 6,199 | | 7,835 | |
| 31 | 561 | LOAD DISPATCHING-TRANSMISSION | | 10,614 | | 11,219 | | 11,602 | | 9,891 | | 12,098 | |
| 32 | 562 | STATION EXPENSES-TRANSMISSION | | 2,136 | | 1,757 | | 2,164 | | 2,308 | | 2,403 | |
| 33 | 563 | OVERHEAD LINE EXPENSES-TRANSMISSION | | 120 | | 137 | | 109 | | 80 | | 109 | |
| 34 | 565 | TRANSMISSION OF ELECTRICITY BY OTHERS | | 24,584 | | 22,284 | | 24,763 | | 25,360 | | 26,007 | |
| 35 | 566 | MISCELLANEOUS EXPENSES-TRANSMISSION | | 7,429 | | 6,368 | | 4,157 | | 3,779 | | 5,635 | |
| 36 | 567 | RENTS-TRANSMISSION | | 1 | | 1 | | 4 | | 0 | | 123 | |
| 37 | | TRANSMISSION EXPENSES OPERATING | 0 | 49,375 | 0 | 46,779 | 0 | 48,335 | 0 | 47,617 | | 54,209 | |

FLORIDA PUBLIC SERVICE COMMISSION

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

DOCKET NO.: 20210015-EI

Witness: Scott R. Bores, Liz Fuentes

| Line No. | ACCOUNT NO. | ACCOUNT TITLE | 2017 YEAR 1 | | 2018 YEAR 2 | | 2019 YEAR 3 | | 2020 YEAR 4 | | 2021 PRIOR YEAR | 2022 TEST YEAR (see pages 1-6) | 2023 SUBSEQUENT YEAR (see pages 1-6) |
|----------|-------------|--|-------------|-----------|-------------|---------|-------------|---------|-------------|---------|-----------------|-----------------------------------|---|
| | | | BUDGET | ACTUAL | BUDGET | ACTUAL | BUDGET | ACTUAL | BUDGET | ACTUAL | | | |
| | | | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | | | |
| 1 | | TRANSMISSION EXPENSES MAINTENANCE | | | | | | | | | | | |
| 4 | 568 | MTCE SUPERVISION AND ENGIN-TRANSMISSION | | 1,689 | | 1,919 | | 1,316 | | 979 | | 2,099 | |
| 5 | 569 | MAINTENANCE OF STRUCTURES-TRANSMISSION | | 3,564 | | 2,973 | | 2,905 | | 3,219 | | 3,711 | |
| 6 | 570 | MTCE OF STATION EQUIPMENT-TRANSMISSION | | 6,689 | | 7,324 | | 6,172 | | 5,541 | | 4,229 | |
| 7 | 571 | MTCE OF OVERHEAD LINES-TRANSMISSION | | 11,014 | | 12,784 | | 12,746 | | 11,950 | | 10,503 | |
| 8 | 572 | MTCE OF UNDERGROUND LINES-TRANSMISSION | | 1,185 | | 1,523 | | 1,143 | | 1,327 | | 1,105 | |
| 9 | 573 | MTCE OF MISC PLANT-TRANSMISSION | | 27,890 | | 567 | | 2,119 | | 4,848 | | 685 | |
| 10 | | TRANSMISSION EXPENSES MAINTENANCE | 0 | 52,030 | 0 | 27,090 | 0 | 26,402 | 0 | 27,864 | | 22,333 | |
| 11 | | | | | | | | | | | | | |
| 12 | | DISTRIBUTION EXPENSES OPERATING | | | | | | | | | | | |
| 13 | | | | | | | | | | | | | |
| 14 | 580 | OPERATION SUPERV AND ENGIN-DISTRIBUTION | | 15,651 | | 16,454 | | 15,511 | | 16,287 | | 23,808 | |
| 15 | 581 | LOAD DISPATCHING-DISTRIBUTION | | 4,820 | | 4,811 | | 4,554 | | 4,969 | | 4,262 | |
| 16 | 582 | STATION EXPENSES-DISTRIBUTION | | 2,752 | | 3,642 | | 3,683 | | 3,542 | | 4,020 | |
| 17 | 583 | OVERHEAD LINE EXPENSES-DISTRIBUTION | | 11,416 | | 11,805 | | 11,178 | | 9,958 | | 8,150 | |
| 18 | 584 | UNDERGROUND LINE EXPENSES-DISTRIBUTION | | 7,207 | | 6,484 | | 6,531 | | 6,587 | | 5,898 | |
| 19 | 585 | ST LIGHTING AND SIGNAL SYST EXP-DISTRIB | | 153 | | 197 | | 217 | | 220 | | 287 | |
| 20 | 586 | METER EXPENSES-DISTRIBUTION | | 2,869 | | (907) | | 3,516 | | (4,870) | | (3,316) | |
| 21 | 587 | CUSTOMER INSTALLATIONS EXP-DISTRIBUTION | | 201 | | 1,951 | | 1,031 | | 1,275 | | (336) | |
| 22 | 588 | MISCELLANEOUS EXPENSES-DISTRIBUTION | | 31,584 | | 32,327 | | 31,867 | | 28,652 | | 26,446 | |
| 23 | 589 | RENTS-DISTRIBUTION | | 9,144 | | 9,260 | | 9,701 | | 3,097 | | 4,072 | |
| 24 | | DISTRIBUTION EXPENSES OPERATING | 0 | 85,797 | 0 | 86,024 | 0 | 87,788 | 0 | 69,718 | | 73,292 | |
| 25 | | | | | | | | | | | | | |
| 26 | | DISTRIBUTION EXPENSES MAINTENANCE | | | | | | | | | | | |
| 27 | | | | | | | | | | | | | |
| 28 | 590 | MTCE SUPERVISION AND ENGINEERING-DISTRIB | | 23,379 | | 26,157 | | 23,508 | | 21,954 | | 23,016 | |
| 29 | 591 | MAINTENANCE OF STRUCTURES-DISTRIBUTION | | 63 | | 46 | | 42 | | 33 | | 0 | |
| 30 | 592 | MTCE STATION EQUIPMENT-DISTRIBUTION | | 11,186 | | 11,864 | | 13,136 | | 12,257 | | 11,576 | |
| 31 | 593 | MAINTENANCE OF OVERHEAD LINES-DISTRIB | | 116,092 | | 110,459 | | 103,072 | | 97,998 | | 99,849 | |
| 32 | 594 | MAINTENANCE OF UNDERGROUND LINES-DISTRIB | | 19,413 | | 19,704 | | 18,187 | | 16,869 | | 16,932 | |
| 33 | 595 | MAINTENANCE OF LINE TRANSFORMERS-DISTRIB | | 62 | | 118 | | 48 | | 21 | | 8 | |
| 34 | 596 | MTCE ST LIGHTING & SIGNAL SYST-DISTRIB | | 9,277 | | 7,974 | | 8,259 | | 7,732 | | 8,646 | |
| 35 | 597 | MAINTENANCE OF METERS-DISTRIBUTION | | 3,454 | | 3,130 | | 3,746 | | 4,089 | | 4,555 | |
| 36 | 598 | MAINTENANCE OF MISC PLANT-DISTRIBUTION | | 1,178,072 | | 15,577 | | 236,184 | | 180,213 | | 7,372 | |
| 37 | | DISTRIBUTION EXPENSES MAINTENANCE | 0 | 1,360,998 | 0 | 195,030 | 0 | 406,182 | 0 | 341,166 | | 171,954 | |

FLORIDA PUBLIC SERVICE COMMISSION

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

DOCKET NO.: 20210015-EI

Witness: Scott R. Bores, Liz Fuentes

| Line No. | ACCOUNT NO. | ACCOUNT TITLE | 2017 YEAR 1 | | 2018 YEAR 2 | | 2019 YEAR 3 | | 2020 YEAR 4 | | 2021 PRIOR | 2022 TEST | 2023 |
|----------|-------------|--|-------------|----------|-------------|-----------|-------------|-----------|-------------|-----------|------------|-----------------|-----------------|
| | | | | | | | | | | | YEAR | (see pages 1-6) | SUBSEQUENT |
| | | | BUDGET | ACTUAL | BUDGET | ACTUAL | BUDGET | ACTUAL | BUDGET | ACTUAL | YEAR | YEAR | (see pages 1-6) |
| 1 | | CUSTOMER ACCOUNT EXPENSES | | | | | | | | | | | |
| 2 | | | | | | | | | | | | | |
| 3 | | | | | | | | | | | | | |
| 4 | 901 | SUPERVISION-CUSTOMER ACCOUNTS | | 5,885 | | 4,930 | | 6,911 | | 6,886 | | 7,754 | |
| 5 | 902 | METER READING EXPENSES-CUSTOMER ACCOUNTS | | 8,945 | | 7,693 | | 1,685 | | 7,584 | | 8,044 | |
| 6 | 903 | RECORDS AND COLLECTION EXP-CUSTOMER ACCT | | 77,165 | | 69,159 | | 66,461 | | 63,989 | | 67,301 | |
| 7 | 904 | UNCOLLECTIBLE ACCOUNTS-CUSTOMER ACCOUNTS | | 5,742 | | 7,748 | | 12,087 | | 37,889 | | 20,678 | |
| 8 | | CUSTOMER ACCOUNT EXPENSES | 0 | 97,736 | 0 | 89,531 | 0 | 87,143 | 0 | 116,348 | | 103,777 | |
| 9 | | | | | | | | | | | | | |
| 10 | | CUSTOMER SERVICE & INFORMATION EXPENSES | | | | | | | | | | | |
| 11 | | | | | | | | | | | | | |
| 12 | 907 | SUPERVISION-CUSTOMER SERVICE & INFORMAT | | 7,360 | | 5,671 | | 4,964 | | 4,439 | | 5,206 | |
| 13 | 908 | ASSISTANCE EXPENSES-CUSTMR SERV & INFORM | | 23,723 | | 23,888 | | 26,245 | | 24,195 | | 25,143 | |
| 14 | 909 | INFORMAT & INSTRCTL ADVTG-CUST SERV & IN | | 9,822 | | 9,806 | | 8,738 | | 8,828 | | 8,626 | |
| 15 | 910 | MISC EXPENSES-CUSTOMER SERVICE & INFORM | | 16,535 | | 13,379 | | 11,320 | | 11,084 | | 13,903 | |
| 16 | | CUSTOMER SERVICE & INFORMATION EXPENSES | 0 | 57,440 | 0 | 52,744 | 0 | 51,268 | 0 | 48,546 | | 52,878 | |
| 17 | | | | | | | | | | | | | |
| 18 | | SALES EXPENSES | | | | | | | | | | | |
| 19 | | | | | | | | | | | | | |
| 20 | 916 | MISCELLANEOUS EXPENSES-SALES | | 13,696 | | 25,073 | | 20,489 | | 14,721 | | 23,135 | |
| 21 | | SALES EXPENSES | 0 | 13,696 | 0 | 25,073 | 0 | 20,489 | 0 | 14,721 | | 23,135 | |
| 22 | | | | | | | | | | | | | |
| 23 | | ADMINISTRATIVE & GENERAL OPERATING | | | | | | | | | | | |
| 24 | | | | | | | | | | | | | |
| 25 | 920 | SALARIES-ADMINISTRATIVE & GENERAL | | 226,304 | | 220,879 | | 231,887 | | 244,940 | | 255,601 | |
| 26 | 921 | OFFICE SUPPL AND EXP-ADMIN & GENERAL | | 43,005 | | 44,771 | | 41,960 | | 39,456 | | 38,326 | |
| 27 | 922 | EXPENSES TRANSFERRED-CR-ADMIN & GENERAL | | (98,644) | | (113,181) | | (128,679) | | (142,540) | | (135,810) | |
| 28 | 923 | OUTSIDE SERVICES EMPLOYED-ADMIN & GENER | | 49,469 | | 44,392 | | 50,521 | | 55,127 | | 68,931 | |
| 29 | 924 | PROPERTY INSURANCE-ADMIN & GENERAL | | 85,281 | | 11,096 | | 3,411 | | (17,646) | | 15,976 | |
| 30 | 925 | INJURIES AND DAMAGES-ADMIN & GENERAL | | 25,501 | | 28,214 | | 29,929 | | 30,042 | | 32,298 | |
| 31 | 926 | EMPLY PENSIONS AND BENEFITS-ADMIN & GEN | | 66,523 | | 59,596 | | 45,877 | | 32,073 | | 31,601 | |
| 32 | 928 | REGULATORY COMMISSION EXP-ADMIN & GEN | | 2,270 | | 2,935 | | 2,744 | | 11,331 | | 10,168 | |
| 33 | 930 | MISCELLANEOUS GENERAL EXPENSES | | 23,061 | | 12,726 | | 17,101 | | 17,270 | | 14,187 | |
| 34 | 931 | RENTS-ADMIN & GENERAL | | 9,891 | | 10,792 | | 10,390 | | 10,685 | | 11,025 | |
| 35 | | ADMINISTRATIVE & GENERAL OPERATING | 0 | 432,662 | 0 | 322,220 | 0 | 305,140 | 0 | 280,738 | | 342,303 | |
| 36 | | | | | | | | | | | | | |
| 37 | | | | | | | | | | | | | |

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: FLORIDA POWER & LIGHT COMPANY
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DOCKET NO.: 20210015-EI

Witness: Scott R. Bores, Liz Fuentes

| Line No. | ACCOUNT NO. | ACCOUNT TITLE | 2017 YEAR 1 | | 2018 YEAR 2 | | 2019 YEAR 3 | | 2020 YEAR 4 | | 2021 PRIOR YEAR | 2022 TEST YEAR (see pages 1-6) | 2023 SUBSEQUENT YEAR (see pages 1-6) |
|----------|-------------|---|-------------|-----------|-------------|-----------|-------------|-----------|-------------|-----------|-----------------|-----------------------------------|---|
| | | | BUDGET | ACTUAL | BUDGET | ACTUAL | BUDGET | ACTUAL | BUDGET | ACTUAL | | | |
| | | | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | | | |
| 1 | | ADMINISTRATIVE & GENERAL MAINTENANCE | | | | | | | | | | | |
| 2 | | | | | | | | | | | | | |
| 3 | 935 | MAINTENANCE OF GENERAL PLANT | | 13,323 | | 12,055 | | 11,328 | | 11,797 | | 9,523 | |
| 4 | | ADMINISTRATIVE & GENERAL MAINTENANCE | 0 | 13,323 | 0 | 12,055 | 0 | 11,328 | 0 | 11,797 | | 9,523 | |
| 5 | | | | | | | | | | | | | |
| 6 | | TOTAL O&M | 5,034,145 | 6,300,633 | 4,615,164 | 4,716,443 | 4,580,589 | 4,891,503 | 4,206,413 | 4,213,436 | | 4,547,488 | |
| 7 | | | | | | | | | | | | | |
| 8 | | TOTAL | 6,620,047 | 5,375,458 | 6,649,036 | 6,884,783 | 7,080,281 | 6,993,455 | 7,117,029 | 7,159,963 | | 7,193,957 | |
| 9 | | | | | | | | | | | | | |
| 10 | | NOTE: TOTALS MAY NOT ADD DUE TO ROUNDING. | | | | | | | | | | | |
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AND SUBSIDIARIES (PRE-CONSOLIDATION GULF)

DOCKET NO.: 20210015-EI

Witness: Scott R. Bores, Liz Fuentes

| Line No. | ACCOUNT NO. | ACCOUNT TITLE | 4 | | 6 | | 8 | | 2021 PRIOR YEAR | 2022 TEST YEAR (see pages 1-6) | 2023 SUBSEQUENT YEAR (see pages 1-6) | | | | | | | |
|----------|-------------|--------------------------------|-------------|-----------|-------------|-----------|-------------|-----------|-----------------|-----------------------------------|---|-------------|-----|-----|------|------|------|------|
| | | | (1) | (2) | (3) | (4) | (5) | (6) | | | | (7) | (8) | (9) | (10) | (11) | (12) | (13) |
| | | | 2017 YEAR 1 | | 2018 YEAR 2 | | 2019 YEAR 3 | | | | | 2020 YEAR 4 | | | | | | |
| | | BUDGET | ACTUAL | BUDGET | ACTUAL | BUDGET | ACTUAL | BUDGET | ACTUAL | | | | | | | | | |
| 1 | | OPERATING REVENUES | | | | | | | | | | | | | | | | |
| 2 | | | | | | | | | | | | | | | | | | |
| 3 | 440 - 446 | RETAIL SALES | | 1,248,034 | | 1,273,680 | | 1,302,731 | | 1,276,413 | | 1,377,458 | | | | | | |
| 4 | 447 | SALES FOR RESALE | | 163,358 | | 186,898 | | 134,777 | | 76,332 | | 189,427 | | | | | | |
| 5 | 449 | PROVISION FOR REFUNDS | | (243) | | (293) | | 472 | | 0 | | 0 | | | | | | |
| 6 | 451 | MISCELLANEOUS SERVICE REVENUES | | 47,977 | | 49,220 | | 5,728 | | 3,669 | | 5,691 | | | | | | |
| 7 | 454 | RENT FROM ELECTRIC PROPERTY | | 6,806 | | 5,943 | | 5,754 | | 5,649 | | 5,151 | | | | | | |
| 8 | 456 | OTHER ELECTRIC REVENUES | | 50,559 | | (50,302) | | 34,367 | | 33,784 | | (961) | | | | | | |
| 9 | | OPERATING REVENUES | 1,520,263 | 1,516,490 | 1,421,533 | 1,465,146 | 1,581,449 | 1,483,828 | 1,513,744 | 1,395,847 | | 1,576,767 | | | | | | |
| 10 | | | | | | | | | | | | | | | | | | |
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| FLORIDA PUBLIC SERVICE COMMISSION | | EXPLANATION: If the test year is projected, provide the budgeted versus actual operating revenues and expenses by primary account for a historical five year period and the forecasted data for the test year and the prior year. | | | | | | | | | | Type of Data Shown: X Projected Test Year Ended: 12/31/22 X Prior Year Ended: 12/31/21 X Historical Test Year Ended: 12/31/20 X Proj. Subsequent Yr Ended: 12/31/23 | | |
|---|-------------|---|--------|-------------|---------|-------------|---------|-------------|---------|-------------|---------|---|-----------------------------------|---|
| COMPANY: FLORIDA POWER & LIGHT COMPANY AND SUBSIDIARIES (PRE-CONSOLIDATION GULF) | | | | | | | | | | | | Witness: Scott R. Bores, Liz Fuentes | | |
| DOCKET NO.: 20210015-EI | | | | | | | | | | | | | | |
| | | 4 | | 6 | | 8 | | | | | | | | |
| | | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) |
| Line No. | ACCOUNT NO. | ACCOUNT TITLE | | 2017 YEAR 1 | | 2018 YEAR 2 | | 2019 YEAR 3 | | 2020 YEAR 4 | | 2021 PRIOR YEAR | 2022 TEST YEAR (see pages 1-6) | 2023 SUBSEQUENT YEAR (see pages 1-6) |
| | | BUDGET | ACTUAL | BUDGET | ACTUAL | BUDGET | ACTUAL | BUDGET | ACTUAL | BUDGET | ACTUAL | YEAR | YEAR | YEAR |
| 1 | | | | | | | | | | | | | | |
| 2 | | | | | | | | | | | | | | |
| 3 | | | | | | | | | | | | | | |
| 4 | | | | | | | | | | | | | | |
| 5 | 500 | | | | 7,979 | | 9,843 | | 3,812 | | 3,771 | | 900 | |
| 6 | 501 | | | | 168,170 | | 181,504 | | 155,864 | | 97,766 | | 162,100 | |
| 7 | 502 | | | | 14,176 | | 15,745 | | 5,769 | | 4,328 | | 3,939 | |
| 8 | 505 | | | | 4,435 | | 4,274 | | 4,316 | | 3,782 | | 3,084 | |
| 9 | 506 | | | | 24,011 | | 17,671 | | 26,902 | | 15,925 | | 24,979 | |
| 10 | 509 | | | | 58 | | 59 | | 18 | | 64 | | 0 | |
| 11 | | | | | 218,830 | | 229,096 | | 196,681 | | 125,637 | | 195,002 | |
| 12 | | | | | | | | | | | | | | |
| 13 | | | | | | | | | | | | | | |
| 14 | | | | | | | | | | | | | | |
| 15 | 510 | | | | 6,893 | | 6,613 | | 0 | | 0 | | 0 | |
| 16 | 511 | | | | 8,315 | | 7,491 | | 12,226 | | 8,885 | | 8,431 | |
| 17 | 512 | | | | 36,530 | | 36,655 | | 27,325 | | 22,802 | | 23,941 | |
| 18 | 513 | | | | 10,426 | | 3,957 | | 6,222 | | 6,085 | | 3,020 | |
| 19 | 514 | | | | 5,642 | | 4,844 | | 4,055 | | 4,556 | | 5,858 | |
| 20 | | | | | 67,807 | | 59,560 | | 49,827 | | 42,329 | | 41,251 | |
| 21 | | | | | | | | | | | | | | |
| 22 | | | | | | | | | | | | | | |
| 23 | | | | | | | | | | | | | | |
| 24 | 546 | | | | 2,070 | | 2,389 | | 1,235 | | 285 | | 682 | |
| 25 | 547 | | | | 259,094 | | 238,950 | | 213,730 | | 187,579 | | 228,241 | |
| 26 | 548 | | | | 1,263 | | 1,218 | | 1,185 | | 1,582 | | 874 | |
| 27 | 549 | | | | 2,852 | | 2,239 | | 1,302 | | 1,738 | | 2,160 | |
| 28 | | | | | 265,278 | | 244,795 | | 217,453 | | 191,185 | | 231,957 | |
| 29 | | | | | | | | | | | | | | |
| 30 | | | | | | | | | | | | | | |
| 31 | | | | | | | | | | | | | | |
| 32 | 551 | | | | 701 | | 948 | | 155 | | 227 | | 203 | |
| 33 | 552 | | | | 395 | | 1,000 | | 953 | | 833 | | 722 | |
| 34 | 553 | | | | 6,192 | | 8,111 | | 11,590 | | 4,490 | | 3,130 | |
| 35 | 554 | | | | 652 | | 655 | | 2,360 | | 1,152 | | 1,667 | |
| 36 | | | | | 7,939 | | 10,715 | | 15,059 | | 6,702 | | 5,722 | |
| 37 | | | | | | | | | | | | | | |

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: If the test year is projected, provide the budgeted versus actual operating revenues and expenses by primary account for a historical five year period and the forecasted data for the test year and the prior year.

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

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

DOCKET NO.: 20210015-EI

Witness: Scott R. Bores, Liz Fuentes

| Line No. | ACCOUNT NO. | ACCOUNT TITLE | 4 | | 6 | | 8 | | 2021 PRIOR YEAR | 2022 TEST YEAR (see pages 1-6) | 2023 SUBSEQUENT YEAR (see pages 1-6) | | | | | | | |
|----------|-------------|---|-------------|---------|-------------|---------|-------------|---------|-----------------|-----------------------------------|---|-------------|-----|-----|------|------|------|------|
| | | | (1) | (2) | (3) | (4) | (5) | (6) | | | | (7) | (8) | (9) | (10) | (11) | (12) | (13) |
| | | | 2017 YEAR 1 | | 2018 YEAR 2 | | 2019 YEAR 3 | | | | | 2020 YEAR 4 | | | | | | |
| | | BUDGET | ACTUAL | BUDGET | ACTUAL | BUDGET | ACTUAL | BUDGET | ACTUAL | | | | | | | | | |
| 1 | | OTHER POWER SUPPLY | | | | | | | | | | | | | | | | |
| 2 | | | | | | | | | | | | | | | | | | |
| 3 | 555 | PURCHASED POWER-OTHER POWER SUPPLY EXP | | 154,894 | | 177,489 | | 164,593 | | 164,572 | | 203,190 | | | | | | |
| 4 | 556 | SYS CONTR & LOAD DISPATCH-OTH POW SUP | | 1,222 | | 1,341 | | 192 | | 243 | | 744 | | | | | | |
| 5 | 557 | OTHER EXPENSES-OTHER POWER SUPPLY EXP | | 3,247 | | 2,007 | | (21) | | (14) | | (3,635) | | | | | | |
| 6 | | OTHER POWER SUPPLY | | 159,363 | | 180,837 | | 164,764 | | 164,801 | | 200,299 | | | | | | |
| 7 | | | | | | | | | | | | | | | | | | |
| 8 | | TRANSMISSION EXPENSES OPERATING | | | | | | | | | | | | | | | | |
| 9 | | | | | | | | | | | | | | | | | | |
| 10 | 560 | OPER SUPERV & ENG-TRANSMISSION | | 2,076 | | 1,892 | | 6,499 | | 5,087 | | 6,703 | | | | | | |
| 11 | 561 | LOAD DISPATCHING-TRANSMISSION | | 3,655 | | 3,686 | | (6) | | 167 | | 100 | | | | | | |
| 12 | 562 | STATION EXPENSES-TRANSMISSION | | 216 | | 262 | | 1,396 | | 1,297 | | 728 | | | | | | |
| 13 | 563 | OVERHEAD LINE EXPENSES-TRANSMISSION | | 31 | | 28 | | 38 | | 91 | | 7 | | | | | | |
| 14 | 565 | TRANSMISSION OF ELECTRICITY BY OTHERS | | 72 | | 64 | | 12,129 | | 11,579 | | 13,461 | | | | | | |
| 15 | 566 | MISCELLANEOUS EXPENSES-TRANSMISSION | | 1,494 | | 1,147 | | 289 | | 438 | | 27 | | | | | | |
| 16 | 567 | RENTS-TRANSMISSION | | 12,589 | | 12,843 | | 61 | | 52 | | 0 | | | | | | |
| 17 | | TRANSMISSION EXPENSES OPERATING | | 20,134 | | 19,922 | | 20,407 | | 18,711 | | 21,026 | | | | | | |
| 18 | | | | | | | | | | | | | | | | | | |
| 19 | | TRANSMISSION EXPENSES MAINTENANCE | | | | | | | | | | | | | | | | |
| 20 | | | | | | | | | | | | | | | | | | |
| 21 | 568 | MTCE SUPERVISION AND ENGIN-TRANSMISSION | | 776 | | 1,028 | | 649 | | 573 | | 962 | | | | | | |
| 22 | 569 | MAINTENANCE OF STRUCTURES-TRANSMISSION | | 733 | | 513 | | 45 | | 267 | | 280 | | | | | | |
| 23 | 570 | MTCE OF STATION EQUIPMENT-TRANSMISSION | | 1,085 | | 760 | | 389 | | 617 | | 862 | | | | | | |
| 24 | 571 | MTCE OF OVERHEAD LINES-TRANSMISSION | | 3,714 | | 3,196 | | 3,233 | | 2,342 | | 3,294 | | | | | | |
| 25 | 572 | MTCE OF UNDERGROUND LINES-TRANSMISSION | | 0 | | 1 | | 0 | | 0 | | 0 | | | | | | |
| 26 | 573 | MTCE OF MISC PLANT-TRANSMISSION | | 241 | | 191 | | 0 | | 0 | | 0 | | | | | | |
| 27 | | TRANSMISSION EXPENSES MAINTENANCE | | 6,550 | | 5,690 | | 4,315 | | 3,798 | | 5,398 | | | | | | |
| 28 | | | | | | | | | | | | | | | | | | |
| 29 | | DISTRIBUTION EXPENSES OPERATING | | | | | | | | | | | | | | | | |
| 30 | | | | | | | | | | | | | | | | | | |
| 31 | 580 | OPERATION SUPERV AND ENGIN-DISTRIBUTION | | 5,672 | | 5,906 | | 2,509 | | 2,191 | | 7,980 | | | | | | |
| 32 | 581 | LOAD DISPATCHING-DISTRIBUTION | | 679 | | 643 | | 205 | | 161 | | 578 | | | | | | |
| 33 | 582 | STATION EXPENSES-DISTRIBUTION | | 638 | | 633 | | 522 | | 227 | | 100 | | | | | | |
| 34 | 583 | OVERHEAD LINE EXPENSES-DISTRIBUTION | | 3,214 | | 2,159 | | 276 | | 2,909 | | 1,715 | | | | | | |
| 35 | 584 | UNDERGROUND LINE EXPENSES-DISTRIBUTION | | 1,222 | | 1,749 | | 1,773 | | 1,290 | | 648 | | | | | | |
| 36 | 585 | ST LIGHTING AND SIGNAL SYST EXP-DISTRIB | | 860 | | 725 | | 627 | | 223 | | 1,309 | | | | | | |
| 37 | 586 | METER EXPENSES-DISTRIBUTION | | 2,767 | | 2,187 | | 1,462 | | 2,189 | | 3,267 | | | | | | |

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: If the test year is projected, provide the budgeted versus actual operating revenues and expenses by primary account for a historical five year period and the forecasted data for the test year and the prior year.

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

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

DOCKET NO.: 20210015-EI

Witness: Scott R. Bores, Liz Fuentes

| Line No. | ACCOUNT NO. | ACCOUNT TITLE | 4 | | 6 | | 8 | | 2021 PRIOR YEAR | 2022 TEST YEAR (see pages 1-6) | 2023 SUBSEQUENT YEAR (see pages 1-6) | | |
|----------|-------------|--|-------------|--------|-------------|--------|-------------|--------|-----------------|-----------------------------------|---|-------------|--------|
| | | | 2017 YEAR 1 | | 2018 YEAR 2 | | 2019 YEAR 3 | | | | | 2020 YEAR 4 | |
| | | | BUDGET | ACTUAL | BUDGET | ACTUAL | BUDGET | ACTUAL | | | | BUDGET | ACTUAL |
| 1 | 587 | CUSTOMER INSTALLATIONS EXP-DISTRIBUTION | | 1,623 | | 1,490 | | 1,079 | | 494 | 232 | | |
| 2 | 588 | MISCELLANEOUS EXPENSES-DISTRIBUTION | | 5,520 | | 4,511 | | 2,938 | | 2,830 | 3,189 | | |
| 3 | | DISTRIBUTION EXPENSES OPERATING | | 22,195 | | 20,003 | | 11,390 | | 12,514 | 19,016 | | |
| 4 | | | | | | | | | | | | | |
| 5 | | | | | | | | | | | | | |
| 6 | | | | | | | | | | | | | |
| 7 | 590 | MTCE SUPERVISION AND ENGINEERING-DISTRIB | | 3,463 | | 3,045 | | 2,543 | | 2,600 | 2,054 | | |
| 8 | 591 | MAINTENANCE OF STRUCTURES-DISTRIBUTION | | 3,501 | | 3,180 | | (0) | | 0 | 131 | | |
| 9 | 592 | MTCE STATION EQUIPMENT-DISTRIBUTION | | 1,271 | | 1,246 | | 3,294 | | 3,904 | 3,118 | | |
| 10 | 593 | MAINTENANCE OF OVERHEAD LINES-DISTRIB | | 13,509 | | 15,055 | | 17,122 | | 13,819 | 4,119 | | |
| 11 | 594 | MAINTENANCE OF UNDERGROUND LINES-DISTRIB | | 1,961 | | 1,796 | | 2,621 | | 1,447 | 1,372 | | |
| 12 | 595 | MAINTENANCE OF LINE TRANSFORMERS-DISTRIB | | 1,066 | | 748 | | 113 | | 71 | 32 | | |
| 13 | 596 | MTCE ST LIGHTING & SIGNAL SYST-DISTRIB | | 431 | | 500 | | 977 | | 1,024 | 289 | | |
| 14 | 597 | MAINTENANCE OF METERS-DISTRIBUTION | | 180 | | 181 | | 782 | | 65 | (15) | | |
| 15 | 598 | MAINTENANCE OF MISC PLANT-DISTRIBUTION | | 452 | | 627 | | 0 | | 2,251 | 0 | | |
| 16 | | DISTRIBUTION EXPENSES MAINTENANCE | | 25,835 | | 26,377 | | 27,451 | | 25,181 | 11,101 | | |
| 17 | | | | | | | | | | | | | |
| 18 | | CUSTOMER ACCOUNT EXPENSES | | | | | | | | | | | |
| 19 | | | | | | | | | | | | | |
| 20 | 901 | SUPERVISION-CUSTOMER ACCOUNTS | | 2,351 | | 447 | | 1 | | 0 | 0 | | |
| 21 | 902 | METER READING EXPENSES-CUSTOMER ACCOUNTS | | 860 | | 852 | | 204 | | 101 | 163 | | |
| 22 | 903 | RECORDS AND COLLECTION EXP-CUSTOMER ACCT | | 19,249 | | 16,747 | | 8,867 | | 22,740 | 11,276 | | |
| 23 | 904 | UNCOLLECTIBLE ACCOUNTS-CUSTOMER ACCOUNTS | | 2,859 | | 4,049 | | 3,823 | | 6,897 | 6,140 | | |
| 24 | 905 | MISCELLANEOUS EXPENSES-CUSTOMER ACCOUNTS | | 1,002 | | 1,086 | | 94 | | 2,077 | 2,594 | | |
| 25 | | CUSTOMER ACCOUNT EXPENSES | | 26,321 | | 23,182 | | 12,988 | | 31,814 | 20,173 | | |
| 26 | | | | | | | | | | | | | |
| 27 | | CUSTOMER SERVICE & INFORMATION EXPENSES | | | | | | | | | | | |
| 28 | | | | | | | | | | | | | |
| 29 | 907 | SUPERVISION-CUSTOMER SERVICE & INFORMAT | | 1,626 | | 1,775 | | 2,467 | | 377 | 27 | | |
| 30 | 908 | ASSISTANCE EXPENSES-CUSTMR SERV & INFORM | | 24,351 | | 16,392 | | 12,016 | | 8,550 | 13,409 | | |
| 31 | 909 | INFORMAT & INSTRCTL ADVTG-CUST SERV & IN | | 1,018 | | 1,289 | | 436 | | 415 | 205 | | |
| 32 | 910 | MISC EXPENSES-CUSTOMER SERVICE & INFORM | | 82 | | 81 | | 0 | | 0 | 0 | | |
| 33 | | CUSTOMER SERVICE & INFORMATION EXPENSES | | 27,078 | | 19,537 | | 14,918 | | 9,343 | 13,641 | | |
| 34 | | | | | | | | | | | | | |
| 35 | | SALES EXPENSES | | | | | | | | | | | |
| 36 | 912 | DEMONSTRATING & SELLING EXP-SALES | | 1,391 | | 2,322 | | 1,563 | | 1,207 | 517 | | |
| 37 | | SALES EXPENSES | | 1,391 | | 2,322 | | 1,563 | | 1,207 | 517 | | |

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: If the test year is projected, provide the budgeted versus actual operating revenues and expenses by primary account for a historical five year period and the forecasted data for the test year and the prior year.

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

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

DOCKET NO.: 20210015-EI

Witness: Scott R. Bores, Liz Fuentes

| Line No. | ACCOUNT NO. | ACCOUNT TITLE | 4 | | 6 | | 8 | | 2021 PRIOR YEAR | 2022 TEST YEAR (see pages 1-6) | 2023 SUBSEQUENT YEAR (see pages 1-6) | | | | | | | |
|----------|-------------|---|-------------|---------|-------------|---------|-------------|---------|-----------------|-----------------------------------|---|-------------|-----|-----|------|------|------|------|
| | | | (1) | (2) | (3) | (4) | (5) | (6) | | | | (7) | (8) | (9) | (10) | (11) | (12) | (13) |
| | | | 2017 YEAR 1 | | 2018 YEAR 2 | | 2019 YEAR 3 | | | | | 2020 YEAR 4 | | | | | | |
| | | BUDGET | ACTUAL | BUDGET | ACTUAL | BUDGET | ACTUAL | BUDGET | ACTUAL | | | | | | | | | |
| 1 | | ADMINISTRATIVE & GENERAL OPERATING | | | | | | | | | | | | | | | | |
| 2 | | | | | | | | | | | | | | | | | | |
| 3 | | | | | | | | | | | | | | | | | | |
| 4 | 920 | SALARIES-ADMINISTRATIVE & GENERAL | | 23,826 | | 19,938 | | 27,688 | | 16,941 | | 18,911 | | | | | | |
| 5 | 921 | OFFICE SUPPL AND EXP-ADMIN & GENERAL | | 3,920 | | 4,000 | | 8,100 | | 2,105 | | 5,573 | | | | | | |
| 6 | 922 | EXPENSES TRANSFERRED-CR-ADMIN & GENERAL | | (434) | | (349) | | 1,256 | | (190) | | 0 | | | | | | |
| 7 | 923 | OUTSIDE SERVICES EMPLOYED-ADMIN & GENERAL | | 21,875 | | 19,259 | | 35,284 | | 22,699 | | 19,603 | | | | | | |
| 8 | 924 | PROPERTY INSURANCE-ADMIN & GENERAL | | 7,403 | | 31,777 | | 5,193 | | 5,939 | | 5,634 | | | | | | |
| 9 | 925 | INJURIES AND DAMAGES-ADMIN & GENERAL | | 2,974 | | 2,783 | | 6,708 | | 3,436 | | 4,024 | | | | | | |
| 10 | 926 | EMPLY PENSIONS AND BENEFITS-ADMIN & GEN | | 18,422 | | 15,915 | | 24,089 | | 2,201 | | 2,839 | | | | | | |
| 11 | 928 | REGULATORY COMMISSION EXP-ADMIN & GEN | | 6,592 | | 948 | | 571 | | 1,353 | | 1,529 | | | | | | |
| 12 | 929 | DUPLICATE CHARGES-CREDIT-ADMIN & GENERAL | | (1,437) | | (1,270) | | 0 | | 0 | | 0 | | | | | | |
| 13 | 930 | MISCELLANEOUS GENERAL EXPENSES | | 8,353 | | 9,214 | | 668 | | 1,478 | | 719 | | | | | | |
| 14 | 931 | RENTS-ADMIN & GENERAL | | 280 | | 218 | | 427 | | 87 | | 66 | | | | | | |
| 15 | | ADMINISTRATIVE & GENERAL OPERATING | | 91,773 | | 102,432 | | 109,984 | | 56,048 | | 58,897 | | | | | | |
| 16 | | | | | | | | | | | | | | | | | | |
| 17 | | ADMINISTRATIVE & GENERAL MAINTENANCE | | | | | | | | | | | | | | | | |
| 18 | | | | | | | | | | | | | | | | | | |
| 19 | 935 | MAINTENANCE OF GENERAL PLANT | | 916 | | 1,724 | | 2,138 | | 1,704 | | 435 | | | | | | |
| 20 | | ADMINISTRATIVE & GENERAL MAINTENANCE | | 916 | | 1,724 | | 2,138 | | 1,704 | | 435 | | | | | | |
| 21 | | | | | | | | | | | | | | | | | | |
| 22 | | TOTAL O&M | | 955,623 | | 941,409 | | 912,641 | | 946,190 | | 912,241 | | | | | | |
| 23 | | | | | | | | | | | | | | | | | | |
| 24 | | TOTAL | | 564,640 | | 575,081 | | 508,892 | | 518,956 | | 669,208 | | | | | | |
| 25 | | | | | | | | | | | | | | | | | | |
| 26 | | | | | | | | | | | | | | | | | | |
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FLORIDA PUBLIC SERVICE COMMISSION
COMPANY: FLORIDA POWER & LIGHT COMPANY
AND SUBSIDIARIES (CONSOLIDATED)

EXPLANATION:

If the requested revenue requirements are based on a historical test year, provide actual monthly operation and maintenance expense by primary account for the test year.

Type of Data Shown:

Projected Test Year Ended ___/___/___
 Prior Year Ended ___/___/___
 Historical Test Year Ended ___/___/___
 Projected Subsequent Year Ended 12/31/23

DOCKET NO.: 20210015-EI

Witness: Liz Fuentes

| Line No. | (1) Account No. | (2) Account Title | (3) Month | (4) Month | (5) Month | (6) Month | (7) Month | (8) Month | (9) Month | (10) Month | (11) Month | (12) Month | (13) Month | (14) Month | (15) Total |
|----------|--|----------------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|---------------|---------------|---------------|---------------|---------------|---------------|
| 1 | FPL's requested revenue requirements are based on a projected test year and, therefore, this MFR is not applicable. Please see MFR C-6 for historical operation and maintenance expenses | | | | | | | | | | | | | | |
| 2 | by primary account. | | | | | | | | | | | | | | |
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| 38 | | | | | | | | | | | | | | | |

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| FLORIDA PUBLIC SERVICE COMMISSION COMPANY: FLORIDA POWER & LIGHT COMPANY AND SUBSIDIARIES (CONSOLIDATED) | EXPLANATION: Provide the changes in primary accounts that exceed 1/20th of one percent (.0005) of total operating expenses and ten percent from the prior year to the test year. Quantify each reason for the change. | Type of Data Shown: X Projected Test Year Ended: 12/31/22 _ Prior Year Ended: _/_/_ _ Historical Test Year Ended: _/_/_ X Proj. Subsequent Yr Ended: 12/31/23 Witness: Scott R. Bores, Thomas Broad, Liz Fuentes, Christopher Chapel, Robert Coffey, |
|--|---|--|

DOCKET NO.: 20210015-EI

| | (1) | (2) | (3) | (4) | (5) | (6) | (7) |
|----------|---------------------------|--|---|---|---------------------------------|-------------------------------|-------------------------------------|
| Line No. | Account Number | Account | Subsequent Year Ended 12/31/2023 (000) ⁽¹⁾ | Test Year Ended 12/31/2022 (000) ⁽¹⁾ | Dollars (3)-(4) Inc/(Dec) (000) | Percent (5)/(4) Inc/(Dec) (%) | Reason(s) for Change ⁽²⁾ |
| 1 | 404 | Amrt Limited Plant | 371,798 | 328,410 | 43,389 | 13.21% | Reason A |
| 2 | 407 | Amrt of Property Losses, Unrcvd Plant and Reg Study Costs | (95,055) | (48,994) | (46,061) | 94.01% | Reason B |
| 3 | 409 + 410 + 411.1 + 411.4 | Operating Income Taxes | 564,917 | 633,636 | (68,719) | (10.85%) | Reason C |
| 4 | 411.6 | Gain on Disposition Plant | (6,024) | (482) | (5,542) | 1,150.08% | Reason D |
| 5 | 501 | Fuel-Steam Power Generation | 113,182 | 141,837 | (28,655) | (20.20%) | Reason E |
| 6 | 511 | Mtce Of Structure-Steam Power Generation | 13,427 | 6,424 | 7,003 | 109.02% | Reason F |
| 7 | 528 | Mtce Supv & Eng-Nuclear Power Gener | 78,224 | 91,649 | (13,424) | (14.65%) | Reason G |
| 8 | 530 | Mtce Of Reactor Plt Eqp-Nuclear Pow Gen | 18,731 | 13,352 | 5,379 | 40.28% | Reason H |
| 9 | 532 | Mtce Misc Nuc Plant-Nuclear Power Gener | 16,268 | 4,391 | 11,877 | 270.46% | Reason I |
| 10 | 549 | Misc Other Pwr Gen Exp-Other Power Gener | 55,662 | 49,914 | 5,748 | 11.52% | Reason J |
| 11 | 555 | Purchased Power-Other Power Supply Exp | 222,295 | 256,395 | (34,100) | (13.30%) | Reason K |
| 12 | 557 | Other Expenses-Other Power Supply Exp | 142,951 | 370,107 | (227,157) | (61.38%) | Reason L |
| 13 | 908 | Assistance Expenses-Custmr Serv & Inform | 39,811 | 46,849 | (7,037) | (15.02%) | Reason M |
| 14 | 923 | Outside Services Employed-Admin & Gener | 83,627 | 74,844 | 8,783 | 11.73% | Reason N |
| 15 | 924 | Property Insurance-Admin & General | 61,301 | 19,948 | 41,353 | 207.30% | Reason O |
| 16 | 931 | Rents-Admin & General | 4,375 | 11,319 | (6,944) | (61.35%) | Reason P |
| 17 | | | | | | | |
| 18 | | | | | | | |
| 19 | | <u>Notes:</u> | | | | | |
| 20 | | ⁽¹⁾ In order to maintain a balanced capital structure reflecting FPL's proposed equity ratio on a jurisdictional basis, the forecasted amount of certain operating expenses are slightly different between the "with" and "without" RSAM versions of this MFR. However, the differences are small enough that they do not appear due to rounding. | | | | | |
| 21 | | | | | | | |
| 22 | | | | | | | |
| 23 | | ⁽²⁾ Reasons for change exclude variances resulting from alternative cost recovery mechanisms such as the Cost Recovery Clause items. | | | | | |
| 24 | | | | | | | |
| 25 | | | | | | | |
| 26 | | Reason A - Account 404: | | | | | |
| 27 | | The increase in amortization expense is primarily driven by increased investment in IT infrastructure. | | | | | |
| 28 | | | | | | | |
| 29 | | | | | | | |
| 30 | | Reason B - Account 407: | | | | | |
| 31 | | The decrease in amortization expense is primarily driven by Hurricane Michael Storm Recovery amortization ending in early 2023. | | | | | |
| 32 | | | | | | | |
| 33 | | | | | | | |

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| <p>FLORIDA PUBLIC SERVICE COMMISSION</p> <p>COMPANY: FLORIDA POWER & LIGHT COMPANY AND SUBSIDIARIES (CONSOLIDATED)</p> <p>DOCKET NO.: 20210015-EI</p> | <p>EXPLANATION: Provide the changes in primary accounts that exceed 1/20th of one percent (.0005) of total operating expenses and ten percent from the prior year to the test year. Quantify each reason for the change.</p> | <p>Type of Data Shown: <input checked="" type="checkbox"/> Projected Test Year Ended: 12/31/22 <input type="checkbox"/> Prior Year Ended: __/__/__ <input type="checkbox"/> Historical Test Year Ended: __/__/__ <input checked="" type="checkbox"/> Proj. Subsequent Yr Ended: 12/31/23</p> <p>Witness: Scott R. Bores, Thomas Broad, Liz Fuentes, Christopher Chapel, Robert Coffey,</p> |
|---|--|--|

| | (1) | (2) | (3) | (4) | (5) | (6) | (7) |
|----------|----------------|---------|---|---|---------------------------------------|-------------------------------------|--|
| Line No. | Account Number | Account | Subsequent Year Ended 12/31/2023 (000) ⁽¹⁾ | Test Year Ended 12/31/2022 (000) ⁽¹⁾ | Dollars (3)-(4) Inc/(Dec) (000) | Percent (5)/(4) Inc/(Dec) (%) | Reason(s) for Change ⁽²⁾ |
| 1 | | | | | | | |
| 2 | | | | | | | Reason C - Account 409 + 410 + 411.1 + 411.4: |
| 3 | | | | | | | Reduction in income tax expense is primarily driven by a \$52 million tax impact on lower net operating income before taxes in 2023; \$7 million increase in excess deferred tax amortization; |
| 4 | | | | | | | and \$11 million increase in investment tax credit amortization; offset with a \$1 million increase in income tax expense associated with permanent differences. |
| 5 | | | | | | | |
| 6 | | | | | | | Reason D - Account 411.6: |
| 7 | | | | | | | The increase in the amortization of gains on sales is the result of a projected dispositions of utility plant in 2022. |
| 8 | | | | | | | |
| 9 | | | | | | | Reason E - Account 501: |
| 10 | | | | | | | Relates to fuel expenses recovered through FPL's Fuel Cost Recovery Clause. |
| 11 | | | | | | | |
| 12 | | | | | | | Reason F - Account 511: |
| 13 | | | | | | | \$7.0 million increase - Relates to expenses recovered through FPL's Environmental Recovery Clause |
| 14 | | | | | | | |
| 15 | | | | | | | |
| 16 | | | | | | | Reason G - Account 528: |
| 17 | | | | | | | Decrease of approximately \$13.4 million is primarily attributable to timing of outages and associated deferred outage cost. Included in this decrease are changes in amortization, |
| 18 | | | | | | | reversals and estimated costs associated with differences in the timing and scope of refueling outages for St. Lucie and Turkey Point units in the two comparison |
| 19 | | | | | | | years 2022 and 2023. |
| 20 | | | | | | | |
| 21 | | | | | | | Reason H - Account 530: |
| 22 | | | | | | | Increase of approximately \$5.4 million is primarily attributable to estimated costs associated with differences in the timing and scope of refueling outages for St. Lucie and |
| 23 | | | | | | | Turkey Point units in the two comparison years 2022 and 2023. |
| 24 | | | | | | | |
| 25 | | | | | | | Reason I - Account 532: |
| 26 | | | | | | | Increase of approximately \$11.9 million is primarily attributable to estimated costs associated with differences in the timing and scope of refueling outages for St. Lucie and |
| 27 | | | | | | | Turkey Point units in the two comparison years 2022 and 2023. |
| 28 | | | | | | | |
| 29 | | | | | | | Reason J - Account 549: |
| 30 | | | | | | | Increase of approximately \$5.7 million is primarily related to \$5 million in solar operating costs |
| 31 | | | | | | | |
| 32 | | | | | | | |
| 33 | | | | | | | Reason K - Account 555: |
| | | | | | | | Relates to fuel expenses recovered through FPL's Fuel Cost Recovery Clause. |

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| FLORIDA PUBLIC SERVICE COMMISSION | EXPLANATION: Provide the changes in primary accounts that exceed 1/20th of one percent (.0005) of total operating expenses and ten percent from the prior year to the test year. Quantify each reason for the change. | Type of Data Shown: X Projected Test Year Ended: 12/31/22 _ Prior Year Ended: __/__/__ _ Historical Test Year Ended: __/__/__ X Proj. Subsequent Yr Ended: 12/31/23 |
| COMPANY: FLORIDA POWER & LIGHT COMPANY AND SUBSIDIARIES (CONSOLIDATED) | | |
| DOCKET NO.: 20210015-EI | | Witness: Scott R. Bores, Thomas Broad, Liz Fuentes, Christopher Chapel, Robert Coffey, |

| | (1) | (2) | (3) | (4) | (5) | (6) | (7) |
|----------|----------------|--|---|---|---------------------------------------|-------------------------------------|-------------------------------------|
| Line No. | Account Number | Account | Subsequent Year Ended 12/31/2023 (000) ⁽¹⁾ | Test Year Ended 12/31/2022 (000) ⁽¹⁾ | Dollars (3)-(4) Inc/(Dec) (000) | Percent (5)/(4) Inc/(Dec) (%) | Reason(s) for Change ⁽²⁾ |
| 1 | | | | | | | |
| 2 | | Reason L - Account 557: | | | | | |
| 3 | | Relates to fuel expenses recovered through FPL's Fuel Cost Recovery Clause. | | | | | |
| 4 | | | | | | | |
| 5 | | | | | | | |
| 6 | | Reason M - Account 908: | | | | | |
| 7 | | Decrease is driven by reduction of expenses associated with a one-year performance contracting project for a large customer completed in 2022 and not recurring in 2023. | | | | | |
| 8 | | | | | | | |
| 9 | | | | | | | |
| 10 | | Reason N - Account 923: | | | | | |
| 11 | | Increase primarily driven by expected costs related to IT strategic initiatives, higher economic development activities to attract new customers to Florida, higher audit fees, and higher | | | | | |
| 12 | | accounts payable provider fees. | | | | | |
| 13 | | | | | | | |
| 14 | | | | | | | |
| 15 | | Reason O - Account 924: | | | | | |
| 16 | | Relates to expenses recovered through Gulf's Hurricane Michael storm charge. | | | | | |
| 17 | | | | | | | |
| 18 | | Reason P - Account 931: | | | | | |
| 19 | | The decrease of \$6.9 million is primarily attributable to expiration of the lease for the General Office facility in Miami. | | | | | |
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| 33 | | | | | | | |

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

EXPLANATION: Provide the changes in primary accounts that exceed 1/20th of one percent (.0005) of total operating expenses and ten percent from the prior year to the test year. Quantify each reason for the change.

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

DOCKET NO.: 20210015-EI

Witness: Scott R. Bores, Thomas Broad,
 Liz Fuentes, Christopher Chapel, Robert Coffey,

| (1) | (2) | (3) | (4) | (5) | (6) | (7) | |
|----------|--|---|---|---|---------------------------------|-------------------------------|-------------------------------------|
| Line No. | Account Number | Account | Subsequent Year Ended 12/31/2023 (000) ⁽¹⁾ | Test Year Ended 12/31/2022 (000) ⁽¹⁾ | Dollars (3)-(4) Inc/(Dec) (000) | Percent (5)/(4) Inc/(Dec) (%) | Reason(s) for Change ⁽²⁾ |
| 1 | 404 | Amrt Limited Plant | 371,798 | 328,410 | 43,389 | 13.21% | Reason A |
| 2 | 407 | Amrt of Property Losses, Unrcvd Plant and Reg Study Costs | (95,055) | (48,994) | (46,061) | 94.01% | Reason B |
| 3 | 409 + 410 + 411.1 + 411.4 | Operating Income Taxes | 564,889 | 633,628 | (68,739) | (10.85%) | Reason C |
| 4 | 411.6 | Gain on Disposition Plant | (6,024) | (482) | (5,542) | 1,150.08% | Reason D |
| 5 | 501 | Fuel-Steam Power Generation | 113,182 | 141,837 | (28,655) | (20.20%) | Reason E |
| 6 | 511 | Mtce Of Structure-Steam Power Generation | 13,427 | 6,424 | 7,003 | 109.02% | Reason F |
| 7 | 528 | Mtce Supv & Eng-Nuclear Power Gener | 78,224 | 91,649 | (13,424) | (14.65%) | Reason G |
| 8 | 530 | Mtce Of Reactor Plt Eqp-Nuclear Pow Gen | 18,731 | 13,352 | 5,379 | 40.28% | Reason H |
| 9 | 532 | Mtce Misc Nuc Plant-Nuclear Power Gener | 16,268 | 4,391 | 11,877 | 270.46% | Reason I |
| 10 | 549 | Misc Other Pwr Gen Exp-Other Power Gener | 55,662 | 49,914 | 5,748 | 11.52% | Reason J |
| 11 | 555 | Purchased Power-Other Power Supply Exp | 222,295 | 256,395 | (34,100) | (13.30%) | Reason K |
| 12 | 557 | Other Expenses-Other Power Supply Exp | 142,951 | 370,107 | (227,157) | (61.38%) | Reason L |
| 13 | 908 | Assistance Expenses-Custmr Serv & Inform | 39,811 | 46,849 | (7,037) | (15.02%) | Reason M |
| 14 | 923 | Outside Services Employed-Admin & Gener | 83,627 | 74,844 | 8,783 | 11.73% | Reason N |
| 15 | 924 | Property Insurance-Admin & General | 61,301 | 19,948 | 41,353 | 207.30% | Reason O |
| 16 | 931 | Rents-Admin & General | 4,375 | 11,319 | (6,944) | (61.35%) | Reason P |
| 17 | | | | | | | |
| 18 | | | | | | | |
| 19 | <u>Notes:</u> | | | | | | |
| 20 | ⁽¹⁾ In order to maintain a balanced capital structure reflecting FPL's proposed equity ratio on a jurisdictional basis, the forecasted amount of certain operating expenses are slightly different between the "with" and "without" RSAM versions of this MFR. However, the differences are small enough that they do not appear due to rounding. | | | | | | |
| 21 | | | | | | | |
| 22 | | | | | | | |
| 23 | ⁽²⁾ Reasons for change exclude variances resulting from alternative cost recovery mechanisms such as the Cost Recovery Clause items. | | | | | | |
| 24 | | | | | | | |
| 25 | Reason A - Account 404: | | | | | | |
| 26 | The increase in amortization expense is primarily driven by increased investment in IT infrastructure. | | | | | | |
| 27 | | | | | | | |
| 28 | | | | | | | |
| 29 | Reason B - Account 407: | | | | | | |
| 30 | The decrease in amortization expense is primarily driven by Hurricane Michael Storm Recovery amortization ending in early 2023. | | | | | | |
| 31 | | | | | | | |
| 32 | | | | | | | |
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| <p>FLORIDA PUBLIC SERVICE COMMISSION</p> <p>COMPANY: FLORIDA POWER & LIGHT COMPANY AND SUBSIDIARIES (CONSOLIDATED)</p> <p>DOCKET NO.: 20210015-EI</p> | <p>EXPLANATION: Provide the changes in primary accounts that exceed 1/20th of one percent (.0005) of total operating expenses and ten percent from the prior year to the test year. Quantify each reason for the change.</p> | <p>Type of Data Shown: <input checked="" type="checkbox"/> Projected Test Year Ended: 12/31/22 <input type="checkbox"/> Prior Year Ended: __/__/__ <input type="checkbox"/> Historical Test Year Ended: __/__/__ <input checked="" type="checkbox"/> Proj. Subsequent Yr Ended: 12/31/23</p> <p>Witness: Scott R. Bores, Thomas Broad, Liz Fuentes, Christopher Chapel, Robert Coffey,</p> |
|---|--|--|

| | (1) | (2) | (3) | (4) | (5) | (6) | (7) |
|----------|----------------|--|---|---|---------------------------------------|-------------------------------------|-------------------------------------|
| Line No. | Account Number | Account | Subsequent Year Ended 12/31/2023 (000) ⁽¹⁾ | Test Year Ended 12/31/2022 (000) ⁽¹⁾ | Dollars (3)-(4) Inc/(Dec) (000) | Percent (5)/(4) Inc/(Dec) (%) | Reason(s) for Change ⁽²⁾ |
| 1 | | Reason C - Account 409 + 410 + 411.1 + 411.4: | | | | | |
| 2 | | Reduction in income tax expense is primarily driven by a \$52 million tax impact on lower net operating income before taxes in 2023; \$7 million increase in excess deferred tax amortization; | | | | | |
| 3 | | and \$11 million increase in investment tax credit amortization; offset with a \$1 million increase in income tax expense associated with permanent differences. | | | | | |
| 4 | | | | | | | |
| 5 | | Reason D - Account 411.6: | | | | | |
| 6 | | The increase in the amortization of gains on sales is the result of a projected dispositions of utility plant in 2022. | | | | | |
| 7 | | | | | | | |
| 8 | | Reason E - Account 501: | | | | | |
| 9 | | Relates to fuel expenses recovered through FPL's Fuel Cost Recovery Clause. | | | | | |
| 10 | | | | | | | |
| 11 | | Reason F - Account 511: | | | | | |
| 12 | | \$7.0 million increase - Relates to expenses recovered through FPL's Environmental Recovery Clause | | | | | |
| 13 | | | | | | | |
| 14 | | | | | | | |
| 15 | | Reason G - Account 528: | | | | | |
| 16 | | Decrease of approximately \$13.4 million is primarily attributable to timing of outages and associated deferred outage cost. Included in this decrease are changes in amortization, | | | | | |
| 17 | | reversals and estimated costs associated with differences in the timing and scope of refueling outages for St. Lucie and Turkey Point units in the two comparison | | | | | |
| 18 | | years 2022 and 2023. | | | | | |
| 19 | | | | | | | |
| 20 | | Reason H - Account 530: | | | | | |
| 21 | | Increase of approximately \$5.4 million is primarily attributable to estimated costs associated with differences in the timing and scope of refueling outages for St. Lucie and | | | | | |
| 22 | | Turkey Point units in the two comparison years 2022 and 2023. | | | | | |
| 23 | | | | | | | |
| 24 | | Reason I - Account 532: | | | | | |
| 25 | | Increase of approximately \$11.9 million is primarily attributable to estimated costs associated with differences in the timing and scope of refueling outages for St. Lucie and | | | | | |
| 26 | | Turkey Point units in the two comparison years 2022 and 2023. | | | | | |
| 27 | | | | | | | |
| 28 | | Reason J - Account 549: | | | | | |
| 29 | | Increase of approximately \$5.7 million is primarily related to \$5 million in solar operating costs | | | | | |
| 30 | | | | | | | |
| 31 | | | | | | | |
| 32 | | Reason K - Account 555: | | | | | |
| 33 | | Relates to fuel expenses recovered through FPL's Fuel Cost Recovery Clause. | | | | | |

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| FLORIDA PUBLIC SERVICE COMMISSION COMPANY: FLORIDA POWER & LIGHT COMPANY AND SUBSIDIARIES (CONSOLIDATED) | EXPLANATION: Provide the changes in primary accounts that exceed 1/20th of one percent (.0005) of total operating expenses and ten percent from the prior year to the test year. Quantify each reason for the change. | Type of Data Shown: X Projected Test Year Ended: 12/31/22 _ Prior Year Ended: __/__/__ _ Historical Test Year Ended: __/__/__ X Proj. Subsequent Yr Ended: 12/31/23 Witness: Scott R. Bores, Thomas Broad, Liz Fuentes, Christopher Chapel, Robert Coffey, |
| DOCKET NO.: 20210015-EI | | |

| | (1) | (2) | (3) | (4) | (5) | (6) | (7) |
|----------|----------------|---|---|---|---------------------------------------|-------------------------------------|-------------------------------------|
| Line No. | Account Number | Account | Subsequent Year Ended 12/31/2023 (000) ⁽¹⁾ | Test Year Ended 12/31/2022 (000) ⁽¹⁾ | Dollars (3)-(4) Inc/(Dec) (000) | Percent (5)/(4) Inc/(Dec) (%) | Reason(s) for Change ⁽²⁾ |
| 1 | | Reason L - Account 557: | | | | | |
| 2 | | Relates to fuel expenses recovered through FPL's Fuel Cost Recovery Clause. | | | | | |
| 3 | | | | | | | |
| 4 | | | | | | | |
| 5 | | Reason M - Account 908: | | | | | |
| 6 | | Decrease is driven by reduction of expenses associated with a one-year performance contracting project for a large customer completed in 2022 and not recurring in 2023. | | | | | |
| 7 | | | | | | | |
| 8 | | | | | | | |
| 9 | | Reason N - Account 923: | | | | | |
| 10 | | Increase primarily driven by expected costs related to IT strategic initiatives, higher economic development activities to attract new customers to Florida, higher audit fees and higher accounts payable provider fees. | | | | | |
| 11 | | | | | | | |
| 12 | | | | | | | |
| 13 | | | | | | | |
| 14 | | Reason O - Account 924: | | | | | |
| 15 | | Relates to expenses recovered through Gulf's Hurricane Michael storm charge. | | | | | |
| 16 | | | | | | | |
| 17 | | Reason P - Account 931: | | | | | |
| 18 | | The decrease of \$6.9 million is primarily attributable to expiration of the lease for the General Office facility in Miami. | | | | | |
| 19 | | | | | | | |
| 20 | | | | | | | |
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FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide a schedule showing the change in cost,
by functional group, for the last five years.

Type of Data Shown:

_ Projected Test Year Ended: _/_/_

_ Prior Year Ended: _/_/_

_ Historical Test Year Ended: _/_/_

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

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

DOCKET NO.: 20210015-EI

Witness: Liz Fuentes

| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) |
|----------|---|--------------|---------------|----------------|---------------|----------------|---------------|----------------|---------------|----------------|---------------|----------------|
| Line No. | Description of Functional Group | Type of Cost | Dollars (000) | Percent Change | Dollars (000) | Percent Change | Dollars (000) | Percent Change | Dollars (000) | Percent Change | Dollars (000) | Percent Change |
| 1 | | | | | | | | | | | | |
| 2 | NOTE: For Historical Year Ended 12/31/20, see pre-consolidation FPL and pre-consolidation Gulf responses contained in the MFR Schedules for the 2022 Test Year. | | | | | | | | | | | |
| 3 | | | | | | | | | | | | |
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FLORIDA PUBLIC SERVICE COMMISSION
COMPANY: FLORIDA POWER & LIGHT COMPANY
AND SUBSIDIARIES (CONSOLIDATED)

EXPLANATION:

Provide the following information concerning bad debts for the four most recent historical years and the test year. In addition, provide a calculation of the bad debt component of the Revenue Expansion Factor.

Type of Data Shown:

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

DOCKET NO.: 20210015-EI

Witness: Christopher Chapel

| Line No. | (1) Year | (2) Write-Offs (Retail) | (3) Gross Revenues From Sales Of Electricity (Retail) | (4) Adjustments to Gross Revenues (Specify) | (5) Adjusted Gross Revenues | (6) Bad Debt Factor (2)/(5) |
|----------|----------------------|-------------------------------|---|---|--------------------------------------|--------------------------------------|
| 1. | 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 |
| 2. | 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 |
| 3. | 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 |
| 4. | 2020 | <u>See pages 2 and 3</u> | <u>See pages 2 and 3</u> | <u>See pages 2 and 3</u> | <u>See pages 2 and 3</u> | <u>See pages 2 and 3</u> |
| 5. | Total | <u>See pages 2 and 3</u> | <u>See pages 2 and 3</u> | <u>See pages 2 and 3</u> | <u>See pages 2 and 3</u> | <u>See pages 2 and 3</u> |
| 6. | 2023 Subsequent Year | <u>11,383,140</u> | <u>13,804,898,896</u> | <u>0</u> | <u>13,804,898,896</u> | <u>0.082%</u> |

Calculation of the Bad Debt Component included in the Revenue Expansion Factor:

Footnote:

1. 2023 Subsequent Year retail revenues used in the development of retail write-offs in the calculation of the bad debt factor are based upon a previous iteration of the final revenue forecast reflected in MFR C-5.

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

EXPLANATION:

Provide the following information concerning bad debts for the four most recent historical years and the test year. In addition, provide a calculation of the bad debt component of the Revenue Expansion Factor.

Type of Data Shown:

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

DOCKET NO.: 20210015-EI

Witness: Christopher Chapel

| Line No. | (1) Year | (2) Write-Offs (Retail) | (3) Gross Revenues From Sales Of Electricity (Retail) | (4) Adjustments to Gross Revenues (Specify) | (5) Adjusted Gross Revenues | (6) Bad Debt Factor (2)/(5) |
|----------|----------------------|-------------------------------|---|---|--------------------------------------|--------------------------------------|
| 1. | 2017 | 5,742,449 | 11,027,903,444 | 0 | 11,027,903,444 | 0.052% |
| 2. | 2018 | 7,822,229 | 10,787,859,463 | 0 | 10,787,859,463 | 0.073% |
| 3. | 2019 | 5,516,662 | 11,114,297,712 | 0 | 11,114,297,712 | 0.050% |
| 4. | 2020 | <u>19,377,829</u> | <u>10,637,050,883</u> | <u>0</u> | <u>10,637,050,883</u> | <u>0.182%</u> |
| 5. | Total | <u>38,459,169</u> | <u>43,567,111,501</u> | <u>0</u> | <u>43,567,111,501</u> | <u>0.088%</u> |
| 6. | 2023 Subsequent Year | <u>See page 1</u> | <u>See page 1</u> | <u>See page 1</u> | <u>See page 1</u> | <u>See page 1</u> |

Calculation of the Bad Debt Component included in the Revenue Expansion Factor:

Footnote:

1. 2023 Subsequent Year retail revenues used in the development of retail write-offs in the calculation of the bad debt factor are based upon a previous iteration of the final revenue forecast reflected in MFR C-5.

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

EXPLANATION:

Provide the following information concerning bad debts for the four most recent historical years and the test year. In addition, provide a calculation of the bad debt component of the Revenue Expansion Factor.

Type of Data Shown:

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

DOCKET NO.: 20210015-EI

Witness: Christopher Chapel

| Line No. | (1) Year | (2) Write-Offs (Retail) | (3) Gross Revenues From Sales Of Electricity (Retail) | (4) Adjustments to Gross Revenues (Specify) | (5) Adjusted Gross Revenues | (6) Bad Debt Factor (2)/(5) |
|----------|----------------------|-------------------------------|---|---|--------------------------------------|--------------------------------------|
| 1. | 2017 | 2,845,928 | 1,248,034,063 | 0 | 1,248,034,063 | 0.228% |
| 2. | 2018 | 3,796,036 | 1,273,679,768 | 0 | 1,273,679,768 | 0.298% |
| 3. | 2019 | 3,859,505 | 1,257,916,185 | 0 | 1,257,916,185 | 0.307% |
| 4. | 2020 | <u>6,063,541</u> | <u>1,245,938,083</u> | <u>0</u> | <u>1,245,938,083</u> | <u>0.487%</u> |
| 5. | Total | <u>16,565,011</u> | <u>5,025,568,098</u> | <u>0</u> | <u>5,025,568,098</u> | <u>0.330%</u> |
| 6. | 2023 Subsequent Year | <u>See page 1</u> | <u>See page 1</u> | <u>See page 1</u> | <u>See page 1</u> | <u>See page 1</u> |

Calculation of the Bad Debt Component included in the Revenue Expansion Factor:

Footnote:

1. 2023 Subsequent Year retail revenues used in the development of retail write-offs in the calculation of the bad debt factor are based upon a previous iteration of the final revenue forecast reflected in MFR C-5.

NOTE 1:

FLORIDA PUBLIC SERVICE COMMISSION

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

EXPLANATION: Provide a schedule of jurisdictional administrative, general, customer service, R & D, and other miscellaneous expenses by category and on a per customer basis 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
X Proj. Subsequent Yr Ended: 12/31/23

DOCKET NO.: 20210015-EI

Witness: Scott R. Bores, Liz Fuentes, Jun K. Park

| | (1) | (2) | (3) | (4) | (5) |
|----------|---|--|--|----------------------------|-------------------------------------|
| Line No. | JURISDICTIONAL ADMINISTRATIVE EXPENSES EXCLUDING RECOVERABLE CONSERVATION | SYA YEAR ENDED 12/31/23 (\$000) ⁽¹⁾ | HISTORICAL YEAR ENDED 12/31/20 (\$000) ⁽²⁾⁽³⁾ | DIFFERENCE (2)-(3) (\$000) | PERCENT INCREASE/(DECREASE) (4)/(3) |
| 1 | CUSTOMER ACCOUNTS EXPENSES | 114,067 | 147,964 | (33,897) | (22.91%) |
| 2 | | | | | |
| 3 | CUSTOMER SERVICE & INFORMATION EXPENSES | 18,145 | 16,140 | 2,005 | 12.42% |
| 4 | | | | | |
| 5 | MISCELLANEOUS GENERAL EXPENSES | 14,661 | 18,178 | (3,517) | (19.35%) |
| 6 | | | | | |
| 7 | SALES EXPENSES | 20,569 | 15,928 | 4,641 | 29.14% |
| 8 | | | | | |
| 9 | ADMINISTRATIVE & GENERAL | 450,775 | 318,972 | 131,803 | 41.32% |
| 10 | | | | | |
| 11 | TOTAL JURISDICTIONAL ADMINISTRATIVE EXPENSES | 618,218 | 517,182 | 101,036 | 19.54% |
| 12 | | | | | |
| 13 | AVERAGE NUMBER OF RETAIL CUSTOMERS | 5,785,444 | 5,607,656 | 177,788 | 3.17% |
| 14 | | | | | |
| 15 | ADMINISTRATIVE EXPENSE PER RETAIL CUSTOMER | 106.86 | 92.23 | 14.63 | 15.86% |
| 16 | | | | | |
| 17 | | | | | |

18 Notes:
19 ⁽¹⁾ In order to maintain a balanced capital structure reflecting FPL's proposed equity ratio on a jurisdictional adjusted basis, the forecasted amount of certain expenses on this MFR are slightly different between
20 the "with" and "without" version of this MFR. However, the differences are small enough that they do not appear due to rounding.
21
22 ⁽²⁾ The requested data is not available for consolidated FPL in the historical year. For the purpose of this MFR, historical year jurisdictional amounts for the expenses listed are instead assumed to be the sum of the jurisdictional
23 amounts of pre-consolidation FPL and pre-consolidation Gulf in the historical year. The amounts for each company pre-consolidation are listed on pages 2 and 3 of this MFR. Please note that totaling values for pre-consolidation
24 FPL and Gulf may not precisely reflect the results if the operations had been consolidated, but it is the best information available to provide the required calculation.
25
26 ⁽³⁾ For the purpose of this MFR, FPL assumes that the historical number of customers for consolidated FPL equals the sum of the number of customers for pre-consolidation FPL and pre-consolidation Gulf.
27
28
29
30 Note: Totals may not add due to rounding.

ADMINISTRATIVE EXPENSES

FLORIDA PUBLIC SERVICE COMMISSION

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

EXPLANATION: Provide a schedule of jurisdictional administrative, general, customer service, R & D, and other miscellaneous expenses by category and on a per customer basis 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
X Proj. Subsequent Yr Ended: 12/31/23

DOCKET NO.: 20210015-EI

Witness: Scott R. Bores, Liz Fuentes, Jun K. Park

| | (1) | (2) | (3) | (4) | (5) |
|----------|---|---------------------------------|--|----------------------------|-------------------------------------|
| Line No. | JURISDICTIONAL ADMINISTRATIVE EXPENSES EXCLUDING RECOVERABLE CONSERVATION | SYA YEAR ENDED 12/31/23 (\$000) | HISTORICAL YEAR ENDED 12/31/20 (\$000) | DIFFERENCE (2)-(3) (\$000) | PERCENT INCREASE/(DECREASE) (4)/(3) |
| 1 | CUSTOMER ACCOUNTS EXPENSES | See Page 1 | 116,348 | See Page 1 | See Page 1 |
| 2 | | | | | |
| 3 | CUSTOMER SERVICE & INFORMATION EXPENSES | See Page 1 | 11,316 | See Page 1 | See Page 1 |
| 4 | | | | | |
| 5 | MISCELLANEOUS GENERAL EXPENSES | See Page 1 | 16,730 | See Page 1 | See Page 1 |
| 6 | | | | | |
| 7 | SALES EXPENSES | See Page 1 | 14,721 | See Page 1 | See Page 1 |
| 8 | | | | | |
| 9 | ADMINISTRATIVE & GENERAL | See Page 1 | 264,248 | See Page 1 | See Page 1 |
| 10 | | | | | |
| 11 | TOTAL JURISDICTIONAL ADMINISTRATIVE EXPENSES | See Page 1 | 423,363 | See Page 1 | See Page 1 |
| 12 | | | | | |
| 13 | AVERAGE NUMBER OF RETAIL CUSTOMERS | See Page 1 | 5,136,977 | See Page 1 | See Page 1 |
| 14 | | | | | |
| 15 | ADMINISTRATIVE EXPENSE PER RETAIL CUSTOMER | See Page 1 | 82.41 | See Page 1 | See Page 1 |
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| 30 | Note: Totals may not add due to rounding. | | | | |

ADMINISTRATIVE EXPENSES

FLORIDA PUBLIC SERVICE COMMISSION

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

EXPLANATION: Provide a schedule of jurisdictional administrative, general, customer service, R & D, and other miscellaneous expenses by category and on a per customer basis 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
X Proj. Subsequent Yr Ended: 12/31/23

DOCKET NO.: 20210015-EI

Witness: Scott R. Bores, Liz Fuentes, Jun K. Park

| | (1) | (2) | (3) | (4) | (5) |
|----------|---|---------------------------------|--|----------------------------|-------------------------------------|
| Line No. | JURISDICTIONAL ADMINISTRATIVE EXPENSES EXCLUDING RECOVERABLE CONSERVATION | SYA YEAR ENDED 12/31/23 (\$000) | HISTORICAL YEAR ENDED 12/31/20 (\$000) | DIFFERENCE (2)-(3) (\$000) | PERCENT INCREASE/(DECREASE) (4)/(3) |
| 1 | CUSTOMER ACCOUNTS EXPENSES | See Page 1 | 31,616 | See Page 1 | See Page 1 |
| 2 | | | | | |
| 3 | CUSTOMER SERVICE & INFORMATION EXPENSES | See Page 1 | 4,824 | See Page 1 | See Page 1 |
| 4 | | | | | |
| 5 | MISCELLANEOUS GENERAL EXPENSES | See Page 1 | 1,449 | See Page 1 | See Page 1 |
| 6 | | | | | |
| 7 | SALES EXPENSES | See Page 1 | 1,207 | See Page 1 | See Page 1 |
| 8 | | | | | |
| 9 | ADMINISTRATIVE & GENERAL | See Page 1 | 54,723 | See Page 1 | See Page 1 |
| 10 | | | | | |
| 11 | TOTAL JURISDICTIONAL ADMINISTRATIVE EXPENSES | See Page 1 | 93,819 | See Page 1 | See Page 1 |
| 12 | | | | | |
| 13 | AVERAGE NUMBER OF RETAIL CUSTOMERS | See Page 1 | 470,679 | See Page 1 | See Page 1 |
| 14 | | | | | |
| 15 | ADMINISTRATIVE EXPENSE PER RETAIL CUSTOMER | See Page 1 | 199.33 | See Page 1 | See Page 1 |
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| 30 | 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 jurisdictional administrative, general, customer service, R & D, and other miscellaneous expenses by category and on a per customer basis 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
X Proj. Subsequent Yr Ended: 12/31/23

DOCKET NO.: 20210015-EI

Witness: Scott R. Bores, Liz Fuentes, Jun K. Park

| | (1) | (2) | (3) | (4) | (5) |
|----------|---|--|--|----------------------------|-------------------------------------|
| Line No. | JURISDICTIONAL ADMINISTRATIVE EXPENSES EXCLUDING RECOVERABLE CONSERVATION | SYA YEAR ENDED 12/31/23 (\$000) ⁽¹⁾ | HISTORICAL YEAR ENDED 12/31/20 (\$000) ⁽²⁾⁽³⁾ | DIFFERENCE (2)-(3) (\$000) | PERCENT INCREASE/(DECREASE) (4)/(3) |
| 1 | CUSTOMER ACCOUNTS EXPENSES | 114,067 | 147,964 | (33,896) | (22.91%) |
| 2 | | | | | |
| 3 | CUSTOMER SERVICE & INFORMATION EXPENSES | 18,145 | 16,140 | 2,005 | 12.42% |
| 4 | | | | | |
| 5 | MISCELLANEOUS GENERAL EXPENSES | 14,661 | 18,178 | (3,517) | (19.35%) |
| 6 | | | | | |
| 7 | SALES EXPENSES | 20,569 | 15,928 | 4,641 | 29.14% |
| 8 | | | | | |
| 9 | ADMINISTRATIVE & GENERAL | 450,775 | 318,972 | 131,803 | 41.32% |
| 10 | | | | | |
| 11 | TOTAL JURISDICTIONAL ADMINISTRATIVE EXPENSES | 618,217 | 517,181 | 101,036 | 19.54% |
| 12 | | | | | |
| 13 | AVERAGE NUMBER OF RETAIL CUSTOMERS | 5,785,444 | 5,607,656 | 177,788 | 3.17% |
| 14 | | | | | |
| 15 | ADMINISTRATIVE EXPENSE PER RETAIL CUSTOMER | 106.86 | 92.23 | 14.63 | 15.86% |
| 16 | | | | | |

Notes:

⁽¹⁾ In order to maintain a balanced capital structure reflecting FPL's proposed equity ratio on a jurisdictional adjusted basis, the forecasted amount of certain expenses on this MFR are slightly different between the "with" and "without" version of this MFR. However, the differences are small enough that they do not appear due to rounding.

⁽²⁾ The requested data is not available for consolidated FPL in the historical year. For the purpose of this MFR, historical year jurisdictional amounts for the expenses listed are instead assumed to be the sum of the jurisdictional amounts of pre-consolidation FPL and pre-consolidation Gulf in the historical year. The amounts for each company pre-consolidation are listed on pages 2 and 3 of this MFR. Please note that totaling values for pre-consolidation FPL and Gulf may not precisely reflect the results if the operations had been consolidated, but it is the best information available to provide the required calculation.

⁽³⁾ For the purpose of this MFR, FPL assumes that the historical number of customers for consolidated FPL equals the sum of the number of customers for pre-consolidation FPL and pre-consolidation Gulf.

Note: Totals may not add due to rounding.

FLORIDA PUBLIC SERVICE COMMISSION

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

EXPLANATION: Provide a schedule of jurisdictional administrative, general, customer service, R & D, and other miscellaneous expenses by category and on a per customer basis 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
X Proj. Subsequent Yr Ended: 12/31/23

DOCKET NO.: 20210015-EI

Witness: Scott R. Bores, Liz Fuentes, Jun K. Park

| | (1) | (2) | (3) | (4) | (5) |
|----------|---|---------------------------------|--|----------------------------|-------------------------------------|
| Line No. | JURISDICTIONAL ADMINISTRATIVE EXPENSES EXCLUDING RECOVERABLE CONSERVATION | SYA YEAR ENDED 12/31/23 (\$000) | HISTORICAL YEAR ENDED 12/31/20 (\$000) | DIFFERENCE (2)-(3) (\$000) | PERCENT INCREASE/(DECREASE) (4)/(3) |
| 1 | CUSTOMER ACCOUNTS EXPENSES | See Page 1 | 116,348 | See Page 1 | See Page 1 |
| 2 | | | | | |
| 3 | CUSTOMER SERVICE & INFORMATION EXPENSES | See Page 1 | 11,316 | See Page 1 | See Page 1 |
| 4 | | | | | |
| 5 | MISCELLANEOUS GENERAL EXPENSES | See Page 1 | 16,730 | See Page 1 | See Page 1 |
| 6 | | | | | |
| 7 | SALES EXPENSES | See Page 1 | 14,721 | See Page 1 | See Page 1 |
| 8 | | | | | |
| 9 | ADMINISTRATIVE & GENERAL | See Page 1 | 264,248 | See Page 1 | See Page 1 |
| 10 | | | | | |
| 11 | TOTAL JURISDICTIONAL ADMINISTRATIVE EXPENSES | See Page 1 | 423,363 | See Page 1 | See Page 1 |
| 12 | | | | | |
| 13 | AVERAGE NUMBER OF RETAIL CUSTOMERS | See Page 1 | 5,136,977 | See Page 1 | See Page 1 |
| 14 | | | | | |
| 15 | ADMINISTRATIVE EXPENSE PER RETAIL CUSTOMER | See Page 1 | 82.41 | See Page 1 | See Page 1 |
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| 30 | Note: Totals may not add due to rounding. | | | | |

ADMINISTRATIVE EXPENSES

FLORIDA PUBLIC SERVICE COMMISSION

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

EXPLANATION: Provide a schedule of jurisdictional administrative, general, customer service, R & D, and other miscellaneous expenses by category and on a per customer basis 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
X Proj. Subsequent Yr Ended: 12/31/23

DOCKET NO.: 20210015-EI

Witness: Scott R. Bores, Liz Fuentes, Jun K. Park

| | (1) | (2) | (3) | (4) | (5) |
|----------|---|---------------------------------|--|----------------------------|-------------------------------------|
| Line No. | JURISDICTIONAL ADMINISTRATIVE EXPENSES EXCLUDING RECOVERABLE CONSERVATION | SYA YEAR ENDED 12/31/23 (\$000) | HISTORICAL YEAR ENDED 12/31/20 (\$000) | DIFFERENCE (2)-(3) (\$000) | PERCENT INCREASE/(DECREASE) (4)/(3) |
| 1 | CUSTOMER ACCOUNTS EXPENSES | See Page 1 | 31,616 | See Page 1 | See Page 1 |
| 2 | | | | | |
| 3 | CUSTOMER SERVICE & INFORMATION EXPENSES | See Page 1 | 4,824 | See Page 1 | See Page 1 |
| 4 | | | | | |
| 5 | MISCELLANEOUS GENERAL EXPENSES | See Page 1 | 1,449 | See Page 1 | See Page 1 |
| 6 | | | | | |
| 7 | SALES EXPENSES | See Page 1 | 1,207 | See Page 1 | See Page 1 |
| 8 | | | | | |
| 9 | ADMINISTRATIVE & GENERAL | See Page 1 | 54,723 | See Page 1 | See Page 1 |
| 10 | | | | | |
| 11 | TOTAL JURISDICTIONAL ADMINISTRATIVE EXPENSES | See Page 1 | 93,818 | See Page 1 | See Page 1 |
| 12 | | | | | |
| 13 | AVERAGE NUMBER OF RETAIL CUSTOMERS | See Page 1 | 470,679 | See Page 1 | See Page 1 |
| 14 | | | | | |
| 15 | ADMINISTRATIVE EXPENSE PER RETAIL CUSTOMER | See Page 1 | 199.33 | See Page 1 | See Page 1 |
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| 30 | 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 charges to Account 930.2 (Miscellaneous General Expenses) by type of charge for the most recent historical year. Aggregate all charges that do not exceed \$100,000 and all similar charges that exceed \$100,000.

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

DOCKET NO.: 20210015-EI

Witness: Scott Bores

| Line No | Description | Electric Utility (000) | Jurisdictional | |
|---------|--|------------------------|----------------|--------------|
| | | | Factor | Amount (000) |
| 1 | NOTE: For Historical Year Ended 12/31/2020, please refer to MFR C-13 Historical contained in the 2022 Test Year MFR Schedules. | | | |

ADVERTISING EXPENSES

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

EXPLANATION: Provide a schedule of advertising expenses by subaccounts for the test year and the most recent historical year for each type of advertising that is included in base rate cost of service.

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

DOCKET NO.: 20210015-EI

Witness: Scott R. Bores, Jun K. Park

| Line No. | (1) Account/ Sub-Account Number | (2) Account/ Sub-Account Title | (3) Electric Utility (\$) | (4) Jurisdictional Factor | (5) Amount (\$) |
|----------|--|---|------------------------------------|---------------------------------|-----------------------|
| 1 | | | | | |
| 2 | ACCOUNT 909 | | 0 | | |
| 3 | | | | | |
| 4 | | | | | |
| 5 | Total Account 909 | | 0 | | |
| 6 | | | | | |
| 7 | ACCOUNT 913 | | 0 | | |
| 8 | | | | | |
| 9 | | | | | |
| 10 | Total Account 913 | | 0 | | |
| 11 | | | | | |
| 12 | ACCOUNT 930.1 | | 0 | | |
| 13 | | | | | |
| 14 | | | | | |
| 15 | Total Account 930.1 | | 0 | | |
| 16 | | | | | |
| 17 | | | | | |
| 18 | Total Advertising Expenses | | <u>0</u> | | <u>0</u> |
| 19 | | | | | |
| 20 | Average Number of Customers | | 5,785,444 | | |
| 21 | | | | | |
| 22 | Advertising Expenses per Customer | | <u>0</u> | | <u>0</u> |
| 23 | | | | | |
| 24 | | | | | |
| 25 | | | | | |
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Supporting Schedules:

Recap Schedules:

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

EXPLANATION:

Provide a schedule of industry association dues included in cost of service by organization for the test year and the most recent historical year. Indicate the nature of each organization. Individual dues less than \$10,000 may be aggregated.

Type of Data Shown:

___ Projected Test Year Ended ___/___/___
___ Prior Year Ended ___/___/___
___ Historical Test Year Ended ___/___/___
X Proj Subsequent Yr Ended 12/31/23

DOCKET NO.: 20210015-EI

Witness: Scott R. Bores, Jun K. Park,
Robert Coffey, Keith Ferguson
Christopher Chapel, Michael Spoor
Tara B. DuBose, Kathleen Slattery

| Line No. | Name and Nature of Organization | | Electric Utility (000's) ⁽¹⁾⁽²⁾ | Jurisdictional | |
|----------|---|-------------------------------|---|----------------|----------------------------------|
| | | | | Factor | Amount (000's) ⁽¹⁾⁽²⁾ |
| 1 | Aerospace Alliance | Business Organization | 10 | 0.963018 | 10 |
| 2 | AMEREX Brokers LLC | Business Organization | 11 | 0.963018 | 11 |
| 3 | Association of Edison Illuminating Companies | Industry Forum | 21 | 0.963018 | 20 |
| 4 | Baker Botts | Industry Forum | 78 | 0.963018 | 75 |
| 5 | Business Roundtable | Business Organization | 185 | 0.963018 | 179 |
| 6 | Corporate Leadership Center CLC - Leading Women | Business Organization | 72 | 0.963018 | 69 |
| 7 | Consensus Building Institute | Technical | 15 | 0.963018 | 14 |
| 8 | Corporate Executive Board (CEB) | Industry Forum | 70 | 0.963018 | 67 |
| 9 | Diligent Corporation | Business Organization | 30 | 0.963018 | 29 |
| 10 | Eastern Interconnection Planning Collaborative (EIPC) | Industry Forum | 25 | 0.963018 | 24 |
| 11 | Edison Electric Institute (EEI) | Industry Forum | 2,975 | 0.963018 | 2,865 |
| 12 | Electric Drive Transportation | Industry Forum | 40 | 0.963018 | 39 |
| 13 | Electric Power Research Institute (EPRI) | Nuclear Research Organization | 2,025 | 0.955755 | 1,935 |
| 14 | Electrical Council of Florida, Inc. (ECF) | Technical/Professional | 14 | 1.000000 | 14 |
| 15 | Emergency Diesel Generator Owners Group (ESG) | Technical/Professional | 16 | 0.955755 | 15 |
| 16 | Equilar | Business Organization | 42 | 0.963018 | 40 |
| 17 | Florida Electric Coordinating Group (FLOASIS) | Industry Forum | 43 | 0.963018 | 42 |
| 18 | Florida Electric Power Coordinating Group | Industry Forum | 119 | 0.963018 | 115 |
| 19 | Florida Electric Power Coordinating Group | Industry Forum | 116 | 0.997716 | 115 |
| 20 | Florida Reliability Coordinating Council (FRCC) | Industry Forum | 5,415 | 0.901722 | 4,883 |
| 21 | Gartner | Professional | 476 | 0.963018 | 458 |
| 22 | HR Policy Association | Industry Forum | 21 | 0.963018 | 20 |
| 23 | Institute of Nuclear Power Operations (INPO) | Technical/Professional | 3,916 | 0.963018 | 3,771 |
| 24 | ISS Corporate Solutions | Business Organization | 26 | 0.963018 | 25 |
| 25 | MJ Bradley & Associates | Industry Forum | 100 | 0.963018 | 96 |
| 26 | National Petroleum Council | Business Organization | 33 | 0.963018 | 32 |
| 27 | North American Electric Reliability Coordinating Council (NERC) | Industry Forum | 3,944 | 0.901722 | 3,556 |
| 28 | North American Electric Reliability Coordinating Council (NERC) | Industry Forum | 388.414 | 0.997716 | 388 |
| 29 | North American Energy Standards Board (NAESB) | Business Organization | 11 | 0.953162 | 10 |
| 30 | North American Energy Standards Board (NAESB) | Industry Forum | 8 | 0.963018 | 8 |
| 31 | North American Transmission Forum Inc. (NATF) | Industry Forum | 226 | 0.963018 | 217 |
| 32 | | | | | |
| 33 | | | | | |

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

EXPLANATION:

Provide a schedule of industry association dues included in cost of service by organization for the test year and the most recent historical year. Indicate the nature of each organization. Individual dues less than \$10,000 may be aggregated.

Type of Data Shown:

___ Projected Test Year Ended ___/___/___
___ Prior Year Ended ___/___/___
___ Historical Test Year Ended ___/___/___
X Proj Subsequent Yr Ended 12/31/23

DOCKET NO.: 20210015-EI

Witness: Scott R. Bores, Jun K. Park,
Robert Coffey, Keith Ferguson
Christopher Chapel, Michael Spoor
Tara B. DuBose, Kathleen Slattery

| Line No. | Name and Nature of Organization | | Electric Utility (000's) ⁽¹⁾⁽²⁾ | Jurisdictional | |
|----------|--|------------------------|---|----------------|----------------------------------|
| | | | | Factor | Amount (000's) ⁽¹⁾⁽²⁾ |
| 1 | | | | | |
| 2 | | | | | |
| 3 | Nuclear Utility Group on Equipment Qualification (NUGEQ) | Technical/Professional | 52 | 0.955755 | 49 |
| 4 | Platts Market Data | Business Organization | 59 | 0.963018 | 57 |
| 5 | Public Utility Research Center | Industry Forum | 54 | 0.963018 | 52 |
| 6 | Public Utility Research Center | Industry Forum | 20 | 0.997716 | 20 |
| 7 | S&P Global Inc. | Industry Forum | 39 | 0.963018 | 37 |
| 8 | Southeastern Electric Exchange (SEE) | Industry Forum | 41 | 0.963018 | 40 |
| 9 | The Conference Board | Industry Forum | 77 | 0.963018 | 74 |
| 10 | Utilities Technology Council | Professional | 33 | 0.963018 | 32 |
| 11 | Westinghouse Owners Group (WOG) | Technical/Professional | 1,080 | 0.955755 | 1,032 |
| 12 | World 50 | Professional | 114 | 0.963018 | 110 |
| 13 | Dues less than \$10,000 aggregate | Various | 96 | 0.955652 | 91 |
| 14 | Dues less than \$10,000 aggregate | Various | 19.292 | 0.960630 | 19 |
| 15 | Total Industry Association Dues | | \$ 22,152 | | \$ 20,754 |
| 16 | | | | | |
| 17 | Amount Allocated to Affiliates via the Corporate Services Charge | | (1,354) | 0.960630 | (1,301) |
| 18 | | | | | |
| 19 | Adjusted Industry Association Dues | | 20,798 | | 19,453 |
| 20 | | | | | |
| 21 | Average Number of Customers | | 5,785,456 | | 5,785,444 |
| 22 | | | | | |
| 23 | Dues Per Customer | | \$ 3.59 | | \$ 3.36 |
| 24 | | | | | |
| 25 | Lobby Expenses Included in Industry Association Dues | | \$ - | | \$ - |
| 26 | | | | | |
| 27 | | | | | |
| 28 | | | | | |
| 29 | | | | | |
| 30 | NOTES: | | | | |
| 31 | (1) THIS MFR DOES NOT REFLECT INDUSTRY ASSOCIATION DUES THAT ARE REMOVED FOR RATEMAKING PURPOSES ON MFR C-3 | | | | |
| 32 | (2) THIS MFR DOES NOT INCLUDE ANY ECONOMIC DEVELOPMENT EXPENSES ELIGIBLE FOR BASE RATE RECOVERY PER FPSC RULE 25-6.0426. | | | | |

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

EXPLANATION: Provide the following information regarding the use of outside professional services during the test year. Segregate the services by types such as accounting, financial, engineering, legal or other. If a projected test period is used, provide on both a projected and a historical basis for services exceeding the greater of \$1,000,000 or

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

DOCKET NO.: 20210015-EI

.5% (.005) of operation and maintenance expenses.

Witness: Scott R. Bores

| Line No. | (1) Type of Service or Vendor | (2) Description of Service(s) | (3) Account(s) Charged | (4) Test Year Costs (000) | (5) Total Costs (000) |
|----------|-------------------------------------|--|---------------------------|------------------------------|-----------------------------|
| 1 | | | | | |
| 2 | | | | | |
| 3 | Accounting | | | | |
| 4 | | | | | |
| 5 | | | | | |
| 6 | | | | | |
| 7 | | | | | |
| 8 | | | | | |
| 9 | Financial | | | | |
| 10 | | | | | |
| 11 | | | | | |
| 12 | | | | | |
| 13 | | | | | |
| 14 | | | | | |
| 15 | | | | | |
| 16 | Engineering | | | | |
| 17 | | | | | |
| 18 | | | | | |
| 19 | | | | | |
| 20 | | | | | |
| 21 | | | | | |
| 22 | | | | | |
| 23 | Legal | | | | |
| 24 | | | | | |
| 25 | | | | | |
| 26 | | | | | |
| 27 | | | | | |
| 28 | | | | | |
| 29 | | | | | |
| 30 | Other (specify) | | | | |
| 31 | COGNIZANT WORLDWIDE LTD | Systems implementation and information technology services | Varios O&M and Capital | \$ 27,000 | |
| 32 | | | | | |
| 33 | | | | | |
| 34 | Total Outside Professional Services | | | | ----- \$ 27,000 ----- |
| 35 | | | | | |
| 36 | | | | | |
| 37 | | | | | |
| 38 | | | | | |
| 39 | | | | | |

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

EXPLANATION Provide the following information concerning pension cost for the test year, and the most recent historical year if the test year is projected.

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

DOCKET NO.: 20210015-EI

Witness: Liz Fuentes, Kathleen Slattery

| Line No. | Description | Amount | | | |
|----------|--|-------------------------|------------------------|-------------------------|------------------------------|
| | | Subsequent 2023 (\$000) | Test Year 2022 (\$000) | Prior Year 2021 (\$000) | Historical Year 2020 (\$000) |
| 1 | Service Cost ⁽¹⁾ | 97,229 | 94,919 | See pages 2 and 3 | See pages 2 and 3 |
| 2 | Interest Cost ⁽¹⁾ | 70,590 | 71,097 | See pages 2 and 3 | See pages 2 and 3 |
| 3 | Expected Return on Assets ⁽¹⁾ | (346,925) | (340,656) | See pages 2 and 3 | See pages 2 and 3 |
| 4 | Amortization of Net (Gain) Loss ⁽¹⁾ | 27,889 | 25,765 | See pages 2 and 3 | See pages 2 and 3 |
| 5 | Amortization of Prior Service Benefit ⁽¹⁾ | (605) | (605) | See pages 2 and 3 | See pages 2 and 3 |
| 6 | ASC 715 Special Termination Benefit ⁽¹⁾⁽⁶⁾ | 3,400 | 16,700 | See pages 2 and 3 | See pages 2 and 3 |
| 7 | Total Net Periodic Pension (Credit) Cost - NextEra Energy, Inc. ⁽¹⁾ | (148,422) | (132,780) | See pages 2 and 3 | See pages 2 and 3 |
| 8 | Total Net Periodic Pension (Credit) Cost - Allocated to FPL ⁽¹⁾ | (97,679) | (88,365) | See pages 2 and 3 | See pages 2 and 3 |
| 9 | <u>For the Year:</u> | | | | |
| 10 | Expected Return on Assets ⁽¹⁾ | (346,925) | (340,656) | See pages 2 and 3 | See pages 2 and 3 |
| 11 | Assumed Rate of Return on Plan Assets ⁽¹⁾ | 7.35% | 7.35% | See pages 2 and 3 | See pages 2 and 3 |
| 12 | Amortization of Transition Asset or Obligation | 0 | 0 | See pages 2 and 3 | See pages 2 and 3 |
| 13 | Percent of Pension (Credit) Cost Capitalized | 36.8% | 36.9% | See pages 2 and 3 | See pages 2 and 3 |
| 14 | Pension Cost Recorded in Account 926 for FPL | (56,400) | (47,410) | See pages 2 and 3 | See pages 2 and 3 |
| 15 | Minimum Required Contribution Per IRS | 0 | 0 | See pages 2 and 3 | See pages 2 and 3 |
| 16 | Maximum Allowable Contribution Per IRS ⁽²⁾ | 0 | 0 | See pages 2 and 3 | See pages 2 and 3 |
| 17 | Actual Contribution Made to the Trust Fund | 0 | 0 | See pages 2 and 3 | See pages 2 and 3 |
| 18 | Actuarial Attribution Approach Used for Funding ⁽³⁾ | IRC § 430 | IRC § 430 | See pages 2 and 3 | See pages 2 and 3 |
| 19 | Assumed Discount Rate for Computing Funding ⁽⁴⁾ | IRS Prescribed | IRS Prescribed | See pages 2 and 3 | See pages 2 and 3 |
| 20 | Allocation Method Used to Assign Costs if the Utility Is Not the Sole Participant in the Plan. Attach the Relevant Procedures. ⁽¹⁾ | Pensionable Earnings | Pensionable Earnings | See pages 2 and 3 | See pages 2 and 3 |
| 21 | | | | | |
| 22 | <u>At Year End:</u> | | | | |
| 23 | Accumulated Benefit Obligation ⁽⁵⁾ | (3,405,918) | (3,416,006) | See pages 2 and 3 | See pages 2 and 3 |
| 24 | Projected Benefit Obligation ⁽⁵⁾ | (3,490,883) | (3,501,224) | See pages 2 and 3 | See pages 2 and 3 |
| 25 | Vested Benefit Obligation ⁽⁵⁾ | (3,369,574) | (3,379,555) | See pages 2 and 3 | See pages 2 and 3 |
| 26 | Assumed Discount Rate Projected Benefit Obligation (Settlement Rate) ⁽⁵⁾ | 2.73% | 2.73% | See pages 2 and 3 | See pages 2 and 3 |
| 27 | Assumed Discount Rate Service Cost ⁽⁵⁾ | 1.95% | 1.96% | See pages 2 and 3 | See pages 2 and 3 |
| 28 | Assumed Rate for Salary Increases ⁽⁵⁾ | Age graded (4.4% avg) | Age graded (4.4% avg) | See pages 2 and 3 | See pages 2 and 3 |
| 29 | Fair Value of Plan Assets ⁽⁵⁾ | 4,896,886 | 4,778,949 | See pages 2 and 3 | See pages 2 and 3 |
| 30 | Market Related Value of Assets ⁽⁵⁾ | 4,909,260 | 4,819,894 | See pages 2 and 3 | See pages 2 and 3 |
| 31 | Balance in Working Capital (FERC Account 186) at 12/31 for FPL ⁽⁵⁾⁽⁷⁾ | 1,733,117 | 1,635,020 | See pages 2 and 3 | See pages 2 and 3 |
| 32 | <u>Notes:</u> | | | | |
| 33 | (1) FPL participates in the NextEra Energy, Inc. Employee Pension Plan (Plan) sponsored by NextEra Energy, Inc. (NEE). All assumptions for (credit) cost and funding valuations are Plan assumptions. | | | | |
| 34 | NEE allocates the Net Periodic Pension (Credit) Cost to FPL based on the pensionable earnings of FPL as a percent of total pensionable earnings in the Plan. Pensionable earnings estimates are provided by the actuaries. | | | | |
| 35 | (2) The Maximum Deductible Contribution is anticipated to remain zero through the projection period. | | | | |
| 36 | (3) The Pension Protection Act dictates the actuarial cost method used by the Plan after 2007. | | | | |
| 37 | (4) NEE currently reflects an IRS promulgated 3-tiered yield curve based on the averaging of yield curves for 24 months prior to the date of valuation, each adjusted to fall within a prescribed corridor based on current regulations. | | | | |
| 38 | (5) NEE does not allocate assets and liabilities of the Plan to individual participating subsidiaries. As such, the amount of the pension asset or liability recorded by FPL in Working Capital as of each date represents the cumulative cost (credit) allocated to FPL based on each year's pensionable earnings and reflected in its cost of service. | | | | |
| 39 | (6) Represents enhanced early retirement programs | | | | |
| 40 | (7) Amount reflected at year-end 12/31/2021 represents the sum of FPL's and Gulf's pension asset as of that date. | | | | |
| 41 | | | | | |

Supporting Schedules:

Recap Schedules:

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

EXPLANATION: Provide the following information concerning pension cost for the test year, and the most recent historical year if the test year is projected.

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

DOCKET NO.: 20210015-EI

Witness: Liz Fuentes, Kathleen Slattery

| Line No. | Description | Amount | | | |
|----------|---|-------------------------|------------------------|-------------------------|------------------------------|
| | | Subsequent 2023 (\$000) | Test Year 2022 (\$000) | Prior Year 2021 (\$000) | Historical Year 2020 (\$000) |
| 1 | Service Cost ⁽¹⁾ | See page 1 | See page 1 | 91,530 | 84,925 |
| 2 | Interest Cost ⁽¹⁾ | See page 1 | See page 1 | 71,866 | 91,877 |
| 3 | Expected Return on Assets ⁽¹⁾ | See page 1 | See page 1 | (329,965) | (321,225) |
| 4 | Amortization of Net (Gain) Loss ⁽¹⁾ | See page 1 | See page 1 | 30,170 | 17,668 |
| 5 | Amortization of Prior Service Benefit ⁽¹⁾ | See page 1 | See page 1 | (605) | (740) |
| 6 | ASC 715 Special Termination Benefit ⁽¹⁾⁽⁶⁾ | See page 1 | See page 1 | 0 | 15,885 |
| 7 | Total Net Periodic Pension (Credit) Cost - NextEra Energy, Inc. ⁽¹⁾ | See page 1 | See page 1 | (137,003) | (111,610) |
| 8 | Total Net Periodic Pension (Credit) Cost - Allocated to FPL ⁽¹⁾ | See page 1 | See page 1 | (83,021) | (75,453) |
| 9 | <u>For the Year:</u> | | | | |
| 10 | Expected Return on Assets ⁽¹⁾ | See page 1 | See page 1 | (329,965) | (321,225) |
| 11 | Assumed Rate of Return on Plan Assets ⁽¹⁾ | See page 1 | See page 1 | 7.35% | 7.35% |
| 12 | Amortization of Transition Asset or Obligation | See page 1 | See page 1 | 0 | 0 |
| 13 | Percent of Pension (Credit) Cost Capitalized | See page 1 | See page 1 | 36.7% | 25.3% |
| 14 | Pension Cost Recorded in Account 926 for FPL | See page 1 | See page 1 | (48,401) | (52,370) |
| 15 | Minimum Required Contribution Per IRS | See page 1 | See page 1 | 0 | 0 |
| 16 | Maximum Allowable Contribution Per IRS ⁽²⁾ | See page 1 | See page 1 | 0 | 0 |
| 17 | Actual Contribution Made to the Trust Fund | See page 1 | See page 1 | 0 | 0 |
| 18 | Actuarial Attribution Approach Used for Funding ⁽³⁾ | See page 1 | See page 1 | IRC § 430 | IRC § 430 |
| 19 | Assumed Discount Rate for Computing Funding ⁽⁴⁾ | See page 1 | See page 1 | IRS Prescribed | IRS Prescribed |
| 20 | Allocation Method Used to Assign Costs if the Utility Is Not the Sole Participant in the Plan. Attach the Relevant Procedures. ⁽¹⁾ | See page 1 | See page 1 | Pensionable Earnings | Pensionable Earnings |
| 22 | <u>At Year End:</u> | | | | |
| 23 | Accumulated Benefit Obligation ⁽⁵⁾ | See page 1 | See page 1 | 12/31/2020 (3,441,510) | 12/31/2019 (3,280,905) |
| 24 | Projected Benefit Obligation ⁽⁵⁾ | See page 1 | See page 1 | (3,527,364) | (3,362,752) |
| 25 | Vested Benefit Obligation ⁽⁵⁾ | See page 1 | See page 1 | (3,404,787) | (3,245,895) |
| 26 | Assumed Discount Rate Projected Benefit Obligation (Settlement Rate) ⁽⁵⁾ | See page 1 | See page 1 | 2.73% | 3.22% |
| 27 | Assumed Discount Rate Service Cost ⁽⁵⁾ | See page 1 | See page 1 | 1.97% | 2.74% |
| 28 | Assumed Rate for Salary Increases ⁽⁵⁾ | See page 1 | See page 1 | Age graded (4.4% avg) | Age graded (4.4% avg) |
| 29 | Fair Value of Plan Assets ⁽⁵⁾ | See page 1 | See page 1 | 4,668,223 | 4,799,426 |
| 30 | Market Related Value of Assets ⁽⁵⁾ | See page 1 | See page 1 | 4,678,925 | 4,555,705 |
| 31 | Balance in Working Capital (FERC Account 186) at 12/31 for FPL ⁽⁵⁾ | See page 1 | See page 1 | 1,549,525 | 1,475,091 |

32 Notes:
33 (1) FPL participates in the NextEra Energy, Inc. Employee Pension Plan (Plan) sponsored by NextEra Energy, Inc. (NEE). All assumptions for (credit) cost and funding valuations are Plan assumptions.
34 NEE allocates the Net Periodic Pension (Credit) Cost to FPL based on the pensionable earnings of FPL as a percent of total pensionable earnings in the Plan. Pensionable earnings estimates are provided by the actuaries.
35 (2) The Maximum Deductible Contribution is anticipated to remain zero through the projection period.
36 (3) The Pension Protection Act dictates the actuarial cost method used by the Plan after 2007.
37 (4) NEE currently reflects an IRS promulgated 3-tiered yield curve based on the averaging of yield curves for 24 months prior to the date of valuation, each adjusted to fall within a prescribed corridor based on current regulations.
38 (5) NEE does not allocate assets and liabilities of the Plan to individual participating subsidiaries. As such, the amount of the pension asset or liability recorded by FPL in Working Capital as of each date represents the cumulative
39 cost (credit) allocated to FPL based on each year's pensionable earnings and reflected in its cost of service.
40 (6) Represents enhanced early retirement programs

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

EXPLANATION: Provide the following information concerning pension cost for the test year, and the most recent historical year if the test year is projected.

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

DOCKET NO.: 20210015-EI

Witness: Liz Fuentes, Kathleen Slattery

| Line No. | Description | Amount | | | |
|----------|---|-------------------------|------------------------|-------------------------|------------------------------|
| | | Subsequent 2023 (\$000) | Test Year 2022 (\$000) | Prior Year 2021 (\$000) | Historical Year 2020 (\$000) |
| 1 | Service Cost ⁽¹⁾ | See page 1 | See page 1 | 91,530 | 84,925 |
| 2 | Interest Cost ⁽¹⁾ | See page 1 | See page 1 | 71,866 | 91,877 |
| 3 | Expected Return on Assets ⁽¹⁾ | See page 1 | See page 1 | (329,965) | (321,225) |
| 4 | Amortization of Net (Gain) Loss ⁽¹⁾ | See page 1 | See page 1 | 30,170 | 17,668 |
| 5 | Amortization of Prior Service Benefit ⁽¹⁾ | See page 1 | See page 1 | (605) | (740) |
| 6 | ASC 715 Special Termination Benefit ⁽¹⁾⁽⁶⁾ | See page 1 | See page 1 | 0 | 15,885 |
| 7 | Total Net Periodic Pension (Credit) Cost - NextEra Energy, Inc. ⁽¹⁾ | See page 1 | See page 1 | (137,003) | (111,610) |
| 8 | Total Net Periodic Pension (Credit) Cost - Allocated to Gulf ⁽¹⁾ | See page 1 | See page 1 | (7,481) | (6,821) |
| 9 | <u>For the Year:</u> | | | | |
| 10 | Expected Return on Assets ⁽¹⁾ | See page 1 | See page 1 | (329,965) | (321,225) |
| 11 | Assumed Rate of Return on Plan Assets ⁽¹⁾ | See page 1 | See page 1 | 7.35% | 7.35% |
| 12 | Amortization of Transition Asset or Obligation | See page 1 | See page 1 | 0 | 0 |
| 13 | Percent of Pension (Credit) Cost Capitalized | See page 1 | See page 1 | 40.9% | 26.3% |
| 14 | Pension Cost Recorded in Account 926 for Gulf | See page 1 | See page 1 | (4,392) | (4,576) |
| 15 | Minimum Required Contribution Per IRS | See page 1 | See page 1 | 0 | 0 |
| 16 | Maximum Allowable Contribution Per IRS ⁽²⁾ | See page 1 | See page 1 | 0 | 0 |
| 17 | Actual Contribution Made to the Trust Fund | See page 1 | See page 1 | 0 | 0 |
| 18 | Actuarial Attribution Approach Used for Funding ⁽³⁾ | See page 1 | See page 1 | IRC § 430 | IRC § 430 |
| 19 | Assumed Discount Rate for Computing Funding ⁽⁴⁾ | See page 1 | See page 1 | IRS Prescribed | IRS Prescribed |
| 20 | Allocation Method Used to Assign Costs if the Utility Is Not the Sole Participant in the Plan. Attach the Relevant Procedures. ⁽¹⁾ | See page 1 | See page 1 | Pensionable Earnings | Pensionable Earnings |
| 22 | <u>At Year End:</u> | | | | |
| 23 | Accumulated Benefit Obligation ⁽⁵⁾ | See page 1 | See page 1 | 12/31/2020 (3,441,510) | 12/31/2019 (3,280,905) |
| 24 | Projected Benefit Obligation ⁽⁵⁾ | See page 1 | See page 1 | (3,527,364) | (3,362,752) |
| 25 | Vested Benefit Obligation ⁽⁵⁾ | See page 1 | See page 1 | (3,404,787) | (3,245,895) |
| 26 | Assumed Discount Rate Projected Benefit Obligation (Settlement Rate) ⁽⁵⁾ | See page 1 | See page 1 | 2.73% | 3.22% |
| 27 | Assumed Discount Rate Service Cost ⁽⁵⁾ | See page 1 | See page 1 | 1.97% | 2.74% |
| 28 | Assumed Rate for Salary Increases ⁽⁵⁾ | See page 1 | See page 1 | Age graded (4.4% avg) | Age graded (4.4% avg) |
| 29 | Fair Value of Plan Assets ⁽⁵⁾ | See page 1 | See page 1 | 4,668,223 | 4,799,426 |
| 30 | Market Related Value of Assets ⁽⁵⁾ | See page 1 | See page 1 | 4,678,925 | 4,555,705 |
| 31 | Balance in Working Capital (FERC Account 186) at 12/31 for Gulf ⁽⁵⁾ | See page 1 | See page 1 | 0 | (10,705) |
| 32 | Balance in Working Capital (FERC Account 228) at 12/31 for Gulf ⁽⁵⁾ | See page 1 | See page 1 | (3,884) | 0 |

33 Notes:
34 (1) Gulf participates in the NextEra Energy, Inc. Employee Pension Plan (Plan) sponsored by NextEra Energy, Inc. (NEE). All assumptions for (credit) cost and funding valuations are Plan assumptions.
35 NEE allocates the Net Periodic Pension (Credit) Cost to Gulf based on the pensionable earnings of Gulf as a percent of total pensionable earnings in the Plan. Pensionable earnings estimates are provided by the actuaries.
36 (2) The Maximum Deductible Contribution is anticipated to remain zero through the projection period.
37 (3) The Pension Protection Act dictates the actuarial cost method used by the Plan after 2007.
38 (4) NEE currently reflects an IRS promulgated 3-tiered yield curve based on the averaging of yield curves for 24 months prior to the date of valuation, each adjusted to fall within a prescribed corridor based on current regulations.
39 (5) NEE does not allocate assets and liabilities of the Plan to individual participating subsidiaries. As such, the amount of the pension asset or liability recorded by Gulf in Working Capital as of each date represents the cumulative
40 cost (credit) allocated to Gulf based on each year's pensionable earnings and reflected in its cost of service.
41 (6) Represents enhanced early retirement programs

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

EXPLANATION: Provide a schedule, by organization, of any expenses for lobbying, civic, political and related activities or for civic/charitable contributions included for recovery in cost of service for the test year and the most recent historical year.

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

DOCKET NO.: 20210015-EI

Witness: Liz Fuentes

Line
No. (1)

- 1 In compliance with 18 CFR 101 – Uniform System of Accounts, FPL did not include any expenses for lobbying, civic, political and related activities or for
- 2 civic/charitable contributions in determining Net Operating Income for 2023. As a result, FPL does not have any expenses to report on this MFR.
- 3
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Supporting Schedules:

Recap Schedules:

2023 SUBSEQUENT YEAR ADJUSTMENT

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION:

Provide a schedule for each Amortization/Recovery amount by account or sub-account currently in effect or proposed and not shown on Schedule B-9.

Type of Data Shown:

_ Projected Test Year Ended: __/__/__

_ Prior Year Ended: __/__/__

_ Historical Test Year Ended: __/__/__

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

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

(\$000)

DOCKET NO. 20210015-EI

Witness: Scott R. Bores

| (1) | (2) |
|--|------------------------------|
| Line No. | Total Amort/Recovery Expense |
| 1 405.1 - Amort Limited Term Plant ^(a) | 117,334 |
| 2 407.3 - Regulatory Debits - Reg Debits-Convertible ITC Depr Loss-A08 Environmental ^(b) | 1,948 |
| 3 407.0 - Amortization- Smith Unrecovered Plant-Non-ECRC ^(c) | 2,579 |
| 4 407.0 - Amortization-Recoveries-ECRC-A08 ^(d) | 3,376 |
| 5 407.3 - Regulatory Debits - Reg Debits-DEF AMT OPRB ^(e) | 327 |
| 6 407.3 - Regulatory Debits - Reg Debits-DEF. RETURN TRAN. PROJ ^(f) | 634 |
| 7 407.3 - Regulatory Debits - Reg Debits-Loss on Sale of Sale of Utility Plant ^(g) | 13 |
| 8 407.3 - Regulatory Debits - Reg Debits-PLANT SCHOLZ & SMITH DECOM INVENTORY ^(h) | 170 |
| 9 407.3 - Regulatory Debits - Major Storm Regulatory Asset ⁽ⁱ⁾ | 48,743 |
| 10 407.4 - Regulatory Credits - Reg Credits-Asset Retire Oblig ^(j) | (127,606) |
| 11 407.4 - Regulatory Credits - Reg Credits-Avoided AFUDC-FPSC ^(k) | (8,199) |
| 12 407.4 - Regulatory Credits - Reg Credits-Base ^(l) | (25) |
| 13 407.4 - Regulatory Credits - Reg Credits-Recoveries-ECRC-A08 ^(m) | (247) |
| 14 407.4 - Regulatory Credits - Amort Reg Liability-Convertible ITC Gross-up-Environmental ^(b) | (10,101) |
| 15 407.4 - Regulatory Credits - Reg Credits-DEF. RETURN TRAN. PROJ ⁽ⁿ⁾ | (269) |
| 16 407.4 - Regulatory Credits - Reg Credits-Gains from Disposition of Land ^(o) | (6,400) |
| 17 411.6 - Gain & Loss on Disposition - Gains from Disposition of Utility Plant ^(p) | (6,024) |
| 18 411.8 - Gain & Loss on Disposition - Gains from Dis of Allows-A08 Environ ^(q) | (0) |
| 19 557.9 - Other Expenses - Oth Exp-Amortization Cedar Bay Loss on PPA-A05-Capacity ^(r) | 90,060 |
| 20 557.9 - Other Expenses - Oth Exp-Amortization ICL Loss-Cap-A05 ^(s) | 50,167 |
| 21 | |
| 22 ^(a) In accordance with Rule 25-14.014 F.A.C., pursuant to SFAS 143, in periods subsequent to the initial measurement, a utility shall recognize period-to-period changes in the liability for an | |
| 23 Asset Retirement Obligation resulting from accretion or revisions to either the timing or the amount of the original estimate of undiscounted cash flows. The accretion expense shall be recorded in a | |
| 24 separate subaccount. | |
| 25 ^(b) As part of the American Recovery and Reinvestment Act of 2009, FPL was allowed to collect convertible ITC related to the Desoto, Space Coast and Martin solar facilities when placed into service. | |
| 26 These solar facilities were placed into service in 2009 and 2010. The convertible ITC and the related regulatory assets and liabilities are being amortized over the life of the related assets | |
| 27 ^(c) In accordance with FPSC Order PSC-17-0178-S-EI, Docket No. 160170-EI/160186-EI, Plant Smith 1&2 unrecovered plant balances are being recovered over 15 year amortization period. | |
| 28 ^(d) Amortization of Plant Smith, Unit 1&2, Plant Crist Ashponds and Landfill Assets recovered through Environmental Recovery Clause. | |
| 29 ^(e) Amortization over 14 year period of Deferred Taxes and related gross-up for Medicare Retiree Drug Subsidy as a result of Patient Protection and Affordable Care Act enacted in March 2010. | |
| 30 ^(f) In accordance with FPSC Order PSC-17-0178-S-EI, Docket No. 160170-EI/160186-EI, Deferred Transmission Settlement Projects are being recovered over 40 year amortization period. | |
| 31 ^(g) On November 2, 2015, FPL filed an application pursuant to Section 203(a)(1) of the Federal Power Act requesting Commission authorization for the transfer of a 115kV radial transmission line and | |
| 32 associated equipment by FPL to Clay Electric Cooperative, Inc. The Transaction closed on February 28, 2020, and a notice of consummation was filed on March 5, 2020 in Docket No. EC16-25-000. | |
| 33 During the four-year period between the execution of the Asset Purchase Agreement and the closing of the Transaction, FPL performed replacement work, thereby increasing the net book value of the | |
| 34 Transmission Assets and resulting in a loss to FPL. This loss is amortized over five years. | |
| 35 ^(h) In accordance with FPSC Order PSC-17-0178-S-EI, Docket No. 160170-EI/160186-EI, Plant Smith 1&2 unrecovered inventory balances are being recovered over 15 year amortization period. | |
| 36 ⁽ⁱ⁾ Amortization related to recovery of costs associated with Hurricane Michael, as approved in the FPSC Order PSC-2019-0221-PCO-EI, and projected amortization related to Hurricane Sally costs. | |
| 37 ^(j) In accordance with Rule 25-14.014 F.A.C., the difference between the Commission prescribed expense amount and the amount reported as expense under | |
| 38 SFAS 143, Accounting for Asset Retirement Obligations, must be recorded as either a regulatory debit or credit. | |
| 39 ^(k) Amortization of the Avoided AFUDC associated with FPL's Extended Power Uprate Projects that were placed into service. | |
| 40 ^(l) In accordance with FPSC Order No. PSC-2017-0445-FOF-EI issued November 17, 2017, FPL's request to defer recovery of costs for the Turkey Point Units 6 & 7 | |
| 41 Project incurred after December 31, 2016 were not approved. As a result, entries must be made to offset previously recovered costs. | |
| 42 ^(m) FPL was directed by the State of Florida Department of Environmental Protection Administrative Order (OGC NO. 14-0741) made final on April 21, 2016 to reduce salinity levels | |
| 43 at the Turkey Point Power Plant cooling canal system. As part of the initiative to reduce salinity levels, FPL transferred and repurposed an injection well out of the Nuclear Cost Recovery | |
| 44 Clause and into Environmental Recovery Clause. As a result of the transfer, an entry must be made to offset previously recovered amounts. | |
| 45 ⁽ⁿ⁾ In accordance with FPSC Order PSC-17-0178-S-EI, Docket No. 160170-EI/160186-EI, Deferred Transmission Settlement Projects are being recovered over 40 year amortization period. | |
| 46 ^(o) Gains and losses from the disposition of land are amortized over five years, in accordance with FPSC Order No. 13537, issued July 24, 1984. Various effective dates. | |
| 47 ^(p) Gains and losses from the disposition of utility plant are amortized over five years, in accordance with FPSC Order No. 13537, issued July 24, 1984. Various effective dates. | |
| 48 ^(q) Effective January 1, 2000, gains from the disposition of emission allowances are amortized annually by vintage year. | |
| 49 ^(r) The costs related to the purchase of the Cedar Bay generating facility, the termination of its purchase power agreement with Cedar Bay Generating Company, Limited Partnership and the related | |
| 50 tax gross up are being amortized until December 2024 in accordance with Order No. PSC-15-0401-AS-EI, Docket No. 150075-EI, issued September 23, 2015. | |
| 51 ^(s) The loss on investment related to the purchase of the Indiantown Cogeneration LP and related power purchase agreement are being amortized until December 2025 in accordance with | |
| 52 Order No. PSC-16-0506-FOF-EI, Docket No. 160154-EI, issued November 2, 2016. | |

| | | |
|---|---|--|
| FLORIDA PUBLIC SERVICE COMMISSION COMPANY: FLORIDA POWER & LIGHT COMPANY AND SUBSIDIARIES (CONSOLIDATED) DOCKET NO.: 20210015-EI | EXPLANATION: Provide a schedule of taxes other than income taxes for the historical base year, historical base year +1, and the test year. For each tax, indicate the amount charged to operating expenses. Complete columns 5, 6, and 7 for the historical base year and test year only. | Type of Data Shown: _ Projected Test Year Ended: __/__/__ _ Prior Year Ended: __/__/__ _ Historical Test Year Ended: __/__/__ X Proj. Subsequent Yr Ended: 12/31/23 Witness: Scott R. Bores, Tara B. DuBose, Liz Fuentes |
|---|---|--|

| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) |
|----------|----------------------|---------|----------------|--------------------------|--|-----------------------|------------------|---|
| Line No. | TYPE OF TAX | RATE | TAX BASIS | TOTAL AMOUNT (\$000) (7) | AMOUNT CHARGED TO OPERATING EXPENSES (\$000) | JURISDICTIONAL FACTOR | AMOUNT (\$000) | JURISDICTIONAL AMOUNT CHARGED TO OPERATING EXPENSES (\$000) |
| 1 | FEDERAL UNEMPLOYMENT | 0.600% | SEE NOTE #1 | 272 | 272 | 0.96912 | 264 | 264 |
| 2 | | | | | | | | |
| 3 | STATE UNEMPLOYMENT | 0.100% | SEE NOTE #2 | 59 | 59 | 0.96912 | 57 | 57 |
| 4 | | | | | | | | |
| 5 | FICA | 7.650% | SEE NOTE #3 | 49,451 | 49,451 | 0.96912 | 47,924 | 47,924 |
| 6 | | | | | | | | |
| 7 | PROPERTY TAX | VARIOUS | ASSESSED VALUE | 839,973 | 839,973 | 0.96529 | 810,814 | 810,814 |
| 8 | | | | | | | | |
| 9 | GROSS RECEIPTS | 2.500% | SEE NOTE #4 | 302,409 | 302,409 | 1.00000 | 302,409 | 302,409 |
| 10 | | | | | | | | |
| 11 | FRANCHISE FEE | VARIOUS | SEE NOTE #5 | 517,631 | 517,631 | 0.99996 | 517,611 | 517,611 |
| 12 | | | | | | | | |
| 13 | OTHER | VARIOUS | SEE NOTE #6 | 1,765 | 1,765 | 0.98416 | 1,737 | 1,737 |
| 14 | | | | | | | | |
| 15 | TOTAL | | | 1,711,560 | 1,711,560 | 0.98204 | 1,680,816 | 1,680,816 |
| 16 | | | | | | | | |
| 17 | | | | | | | | |

18 NOTES:

19 1) Federal Unemployment: Applied to taxable wages of each employee up to a maximum of \$7,000.

20

21 2) State Unemployment: Applied to taxable wages of each employee up to a maximum of \$7,000.

22

23 3) FICA: Applied to taxable wages of each employee at a rate of 6.2% up to a maximum of \$142,800 in 2023, and 1.45% to all taxable wages for MEDICARE.

24

25 4) Gross Receipts: Applied to revenues collected from the sales of electricity.

26

27 5) Franchise Fee: Applied to base revenues from electric sales including fuel and other clause adjustments for customer classes specified in the individual franchise ordinances.

28 Franchise Fee is specified in franchise ordinances, reduced by taxes, licenses or other impositions levied by the grantor.

29

30 6) Other: Primarily represents taxes other than income taxes associated with FPL's cost recovery clauses.

31

32 7) 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

33 the "with" and "without" RSAM versions of this MFR.

34

35 Note: Totals may not add due to rounding.

| | | |
|---|---|---|
| FLORIDA PUBLIC SERVICE COMMISSION COMPANY: FLORIDA POWER & LIGHT COMPANY AND SUBSIDIARIES (CONSOLIDATED) DOCKET NO.: 20210015-EI | EXPLANATION: Provide a schedule of taxes other than income taxes for the historical base year, historical base year +1, and the test year. For each tax, indicate the amount charged to operating expenses. Complete columns 5, 6, and 7 for the historical base year and test year only. | Type of Data Shown: _ Projected Test Year Ended: <u> </u> / <u> </u> / <u> </u> _ Prior Year Ended: <u> </u> / <u> </u> / <u> </u> _ Historical Test Year Ended: <u> </u> / <u> </u> / <u> </u> X Proj. Subsequent Yr Ended: 12/31/23 Witness: Scott R. Bores, Tara B. DuBose, Liz Fuentes |
|---|---|---|

| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) |
|----------|----------------------|---------|----------------|--------------------------|--|-----------------------|----------------|---|
| Line No. | TYPE OF TAX | RATE | TAX BASIS | TOTAL AMOUNT (\$000) (7) | AMOUNT CHARGED TO OPERATING EXPENSES (\$000) | JURISDICTIONAL FACTOR | AMOUNT (\$000) | JURISDICTIONAL AMOUNT CHARGED TO OPERATING EXPENSES (\$000) |
| 1 | FEDERAL UNEMPLOYMENT | 0.600% | SEE NOTE #1 | 272 | 272 | 0.96912 | 264 | 264 |
| 2 | | | | | | | | |
| 3 | STATE UNEMPLOYMENT | 0.100% | SEE NOTE #2 | 59 | 59 | 0.96912 | 57 | 57 |
| 4 | | | | | | | | |
| 5 | FICA | 7.650% | SEE NOTE #3 | 49,451 | 49,451 | 0.96912 | 47,924 | 47,924 |
| 6 | | | | | | | | |
| 7 | PROPERTY TAX | VARIOUS | ASSESSED VALUE | 839,973 | 839,973 | 0.96529 | 810,814 | 810,814 |
| 8 | | | | | | | | |
| 9 | GROSS RECEIPTS | 2.500% | SEE NOTE #4 | 302,406 | 302,406 | 1.00000 | 302,406 | 302,406 |
| 10 | | | | | | | | |
| 11 | FRANCHISE FEE | VARIOUS | SEE NOTE #5 | 517,626 | 517,626 | 0.99996 | 517,606 | 517,606 |
| 12 | | | | | | | | |
| 13 | OTHER | VARIOUS | SEE NOTE #6 | 1,765 | 1,765 | 0.98416 | 1,737 | 1,737 |
| 14 | | | | | | | | |
| 15 | TOTAL | | | 1,711,552 | 1,711,552 | 0.98204 | 1,680,808 | 1,680,808 |
| 16 | | | | | | | | |
| 17 | | | | | | | | |

18 **NOTES:**

19 1) Federal Unemployment: Applied to taxable wages of each employee up to a maximum of \$7,000.

20

21 2) State Unemployment: Applied to taxable wages of each employee up to a maximum of \$7,000.

22

23 3) FICA: Applied to taxable wages of each employee at a rate of 6.2% up to a maximum of \$142,800 in 2023, and 1.45% to all taxable wages for MEDICARE.

24

25 4) Gross Receipts: Applied to revenues collected from the sales of electricity.

26

27 5) Franchise Fee: Applied to base revenues from electric sales including fuel and other clause adjustments for customer classes specified in the individual franchise ordinances.

28 Franchise Fee is specified in franchise ordinances, reduced by taxes, licenses or other impositions levied by the grantor.

29

30 6) Other: Primarily represents taxes other than income taxes associated with FPL's cost recovery clauses.

31

32 7) 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

33 the "with" and "without" RSAM versions of this MFR.

34

35 Note: Totals may not add due to rounding.

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

EXPLANATION: Provide a calculation of the Gross Receipt Tax and Regulatory Type Assessment Fee for the historical base year, historical base year +1, and the test year.
 (\$000)

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

Witness: Scott R. Bores, Liz Fuentes

| Line No. | | Gross Receipts Tax | | | | Regulatory Assessment Fee | | | |
|----------|---------------------------------|---------------------------|------------------------------|-------------------------------|-------------------------------------|---------------------------|------------------------------|-------------------------------|-------------------------------------|
| | | Historical Base Year 2020 | Historical Base Year +1 2021 | Test Year 2022 ⁽¹⁾ | Subsequent Year 2023 ⁽¹⁾ | Historical Base Year 2020 | Historical Base Year +1 2021 | Test Year 2022 ⁽¹⁾ | Subsequent Year 2023 ⁽¹⁾ |
| 1 | TOTAL OPERATING REVENUES | See pages 2 and 3 | See pages 2 and 3 | 13,201,400 | 13,077,029 | See pages 2 and 3 | See pages 2 and 3 | 13,201,400 | 13,077,029 |
| 2 | LESS: UNBILLED RETAIL REVENUES | See pages 2 and 3 | See pages 2 and 3 | (604) | 3,018 | See pages 2 and 3 | See pages 2 and 3 | (604) | 3,018 |
| 3 | BILLED REVENUES | See pages 2 and 3 | See pages 2 and 3 | 13,202,004 | 13,074,011 | See pages 2 and 3 | See pages 2 and 3 | 13,202,004 | 13,074,011 |
| 4 | | | | | | | | | |
| 5 | SALES FOR RESALE | See pages 2 and 3 | See pages 2 and 3 | 580,503 | 534,513 | See pages 2 and 3 | See pages 2 and 3 | 580,503 | 534,513 |
| 6 | LATE PAYMENT FIELD COLLECTIONS | See pages 2 and 3 | See pages 2 and 3 | 69,340 | 70,289 | See pages 2 and 3 | See pages 2 and 3 | 0 | 0 |
| 7 | MISCELLANEOUS SERVICE REVENUE | See pages 2 and 3 | See pages 2 and 3 | 31,780 | 32,031 | See pages 2 and 3 | See pages 2 and 3 | 0 | 0 |
| 8 | RENT ELECTRIC PROPERTY | See pages 2 and 3 | See pages 2 and 3 | 66,520 | 67,764 | See pages 2 and 3 | See pages 2 and 3 | 0 | 0 |
| 9 | OTHER REVENUES | See pages 2 and 3 | See pages 2 and 3 | 138,953 | 132,815 | See pages 2 and 3 | See pages 2 and 3 | 85,848 | 88,321 |
| 10 | DEFERRED REVENUES | See pages 2 and 3 | See pages 2 and 3 | 50,500 | 2,981 | See pages 2 and 3 | See pages 2 and 3 | 0 | 0 |
| 11 | OTHER REVENUE ADJUSTMENTS | See pages 2 and 3 | See pages 2 and 3 | 136,155 | 140,288 | See pages 2 and 3 | See pages 2 and 3 | (1,358) | 701 |
| 12 | TOTAL ADJUSTMENTS | See pages 2 and 3 | See pages 2 and 3 | 1,073,751 | 980,681 | See pages 2 and 3 | See pages 2 and 3 | 664,992 | 623,535 |
| 13 | ADJUSTED BILLED REVENUES | See pages 2 and 3 | See pages 2 and 3 | 12,128,253 | 12,093,330 | See pages 2 and 3 | See pages 2 and 3 | 12,537,012 | 12,450,476 |
| 14 | TAX RATE - BILLED REVENUES | | | 2.500% | 2.500% | | | 0.072% | 0.072% |
| 15 | TAX AMOUNT ON BILLED REVENUES | See pages 2 and 3 | See pages 2 and 3 | 303,206 | 302,333 | See pages 2 and 3 | See pages 2 and 3 | 9,027 | 8,964 |
| 16 | | | | | | | | | |
| 17 | UNBILLED REVENUES | See pages 2 and 3 | See pages 2 and 3 | (604) | 3,018 | See pages 2 and 3 | See pages 2 and 3 | (604) | 3,018 |
| 18 | TAX AMOUNT ON UNBILLED REVENUES | See pages 2 and 3 | See pages 2 and 3 | (15) | 75 | See pages 2 and 3 | See pages 2 and 3 | (0) | 2 |
| 19 | | | | | | | | | |
| 20 | TAX AMOUNT | See pages 2 and 3 | See pages 2 and 3 | 303,191 | 302,409 | See pages 2 and 3 | See pages 2 and 3 | 9,026 | 8,967 |

23 Note:
 24 ⁽¹⁾In order to maintain a balanced capital structure reflecting FPL's proposed equity ratio on a jurisdictional basis, the forecasted amount of certain operating revenues are slightly different between the
 25 "with" and "without" RSAM versions of this MFR.
 26
 27
 28
 29
 30 Note: Totals may not add due to rounding.

2023 SUBSEQUENT YEAR ADJUSTMENT

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION:

Provide a calculation of the Gross Receipt Tax and Regulatory Type Assessment Fee for the historical base year, historical base year +1, and the test year.

Type of Data Shown:

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

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

(\$000)

Witness: Scott R. Bores, Liz Fuentes

DOCKET NO.: 20210015-EI

| Line No. | Gross Receipts Tax | | | | Regulatory Assessment Fee | | | | |
|----------|---|------------------------------|----------------|----------------------|---------------------------|------------------------------|----------------|----------------------|------------|
| | Historical Base Year 2020 | Historical Base Year +1 2021 | Test Year 2022 | Subsequent Year 2023 | Historical Base Year 2020 | Historical Base Year +1 2021 | Test Year 2022 | Subsequent Year 2023 | |
| 1 | TOTAL OPERATING REVENUES | 11,373,399 | 11,741,445 | See page 1 | See page 1 | 11,373,399 | 11,741,445 | See page 1 | See page 1 |
| 2 | LESS: UNBILLED RETAIL REVENUES | 16,687 | (4,853) | See page 1 | See page 1 | 16,687 | (4,853) | See page 1 | See page 1 |
| 3 | BILLED REVENUES | 11,356,712 | 11,746,298 | See page 1 | See page 1 | 11,356,712 | 11,746,298 | See page 1 | See page 1 |
| 4 | | | | | | | | | |
| 5 | SALES FOR RESALE | 446,957 | 474,732 | See page 1 | See page 1 | 469,346 | 474,732 | See page 1 | See page 1 |
| 6 | LATE PAYMENT FIELD COLLECTIONS | 60,585 | 61,505 | See page 1 | See page 1 | 0 | 0 | See page 1 | See page 1 |
| 7 | MISCELLANEOUS SERVICE REVENUE | 24,305 | 43,560 | See page 1 | See page 1 | 0 | 0 | See page 1 | See page 1 |
| 8 | RENT ELECTRIC PROPERTY | 54,584 | 58,059 | See page 1 | See page 1 | 0 | 0 | See page 1 | See page 1 |
| 9 | OTHER REVENUES | 99,066 | 86,741 | See page 1 | See page 1 | 69,812 | 59,920 | See page 1 | See page 1 |
| 10 | DEFERRED REVENUES | 34,166 | 42,343 | See page 1 | See page 1 | (786) | 0 | See page 1 | See page 1 |
| 11 | OTHER REVENUE ADJUSTMENTS | 143,155 | 23,290 | See page 1 | See page 1 | (24,395) | 0 | See page 1 | See page 1 |
| 12 | TOTAL ADJUSTMENTS | 862,816 | 790,229 | See page 1 | See page 1 | 513,977 | 534,652 | See page 1 | See page 1 |
| 13 | ADJUSTED BILLED REVENUES | 10,493,896 | 10,956,070 | See page 1 | See page 1 | 10,842,736 | 11,211,646 | See page 1 | See page 1 |
| 14 | TAX RATE - BILLED REVENUES | 2.500% | 2.500% | | | 0.072% | 0.072% | | |
| 15 | TAX AMOUNT ON BILLED REVENUES | 262,347 | 273,902 | See page 1 | See page 1 | 7,807 | 8,072 | See page 1 | See page 1 |
| 16 | | | | | | | | | |
| 17 | UNBILLED REVENUES | 16,687 | (4,853) | See page 1 | See page 1 | 16,687 | (4,853) | See page 1 | See page 1 |
| 18 | TAX AMOUNT ON UNBILLED REVENUES | 417 | (121) | See page 1 | See page 1 | 12 | (3) | See page 1 | See page 1 |
| 19 | | | | | | | | | |
| 20 | TAX AMOUNT | 262,765 | 273,780 | See page 1 | See page 1 | 7,819 | 8,069 | See page 1 | See page 1 |
| 21 | | | | | | | | | |
| 22 | Note: Totals may not add due to rounding. | | | | | | | | |

2023 SUBSEQUENT YEAR ADJUSTMENT

| | | |
|---|--|---|
| FLORIDA PUBLIC SERVICE COMMISSION | EXPLANATION: Provide a calculation of the Gross Receipt Tax and Regulatory Type Assessment Fee for the historical base year, historical base year +1, and the test year. | Type of Data Shown: X Projected Test Year Ended: 12/31/22 X Prior Year Ended: 12/31/21 X Historical Test Year Ended: 12/31/20 X Proj. Subsequent Yr Ended: 12/31/23 |
| COMPANY: FLORIDA POWER & LIGHT COMPANY AND SUBSIDIARIES (PRE-CONSOLIDATION GULF) | | |
| | (\$000) | |

DOCKET NO.: 20210015-EI

Witness: Scott R. Bores, Liz Fuentes

| Line No. | | Gross Receipts Tax | | | | Regulatory Assessment Fee | | | |
|----------|---|----------------------|-------------------------|------------|-----------------|---------------------------|-------------------------|------------|-----------------|
| | | Historical Base Year | Historical Base Year +1 | Test Year | Subsequent Year | Historical Base Year | Historical Base Year +1 | Test Year | Subsequent Year |
| | | 2020 | 2021 | 2022 | 2023 | 2020 | 2021 | 2022 | 2023 |
| 1 | TOTAL OPERATING REVENUES | 1,395,847 | 1,576,767 | See page 1 | See page 1 | 1,395,847 | 1,576,767 | See page 1 | See page 1 |
| 2 | LESS: UNBILLED RETAIL REVENUES | 12,876 | 826 | See page 1 | See page 1 | 12,876 | 826 | See page 1 | See page 1 |
| 3 | BILLED REVENUES | 1,382,971 | 1,575,942 | See page 1 | See page 1 | 1,382,971 | 1,575,942 | See page 1 | See page 1 |
| 4 | | | | | | | | | |
| 5 | SALES FOR RESALE | 76,332 | 189,427 | See page 1 | See page 1 | 76,218 | 189,427 | See page 1 | See page 1 |
| 6 | LATE PAYMENT FIELD COLLECTIONS | 0 | 0 | See page 1 | See page 1 | 0 | 0 | See page 1 | See page 1 |
| 7 | MISCELLANEOUS SERVICE REVENUE | 47,022 | 5,691 | See page 1 | See page 1 | 0 | 0 | See page 1 | See page 1 |
| 8 | RENT ELECTRIC PROPERTY | 5,649 | 5,151 | See page 1 | See page 1 | 0 | 0 | See page 1 | See page 1 |
| 9 | OTHER REVENUES | 12,124 | 13,538 | See page 1 | See page 1 | 6,266 | 3,820 | See page 1 | See page 1 |
| 10 | DEFERRED REVENUES | 8,784 | (15,324) | See page 1 | See page 1 | 0 | 0 | See page 1 | See page 1 |
| 11 | OTHER REVENUE ADJUSTMENTS | (3,619) | 103,174 | See page 1 | See page 1 | 11,528 | 10,652 | See page 1 | See page 1 |
| 12 | TOTAL ADJUSTMENTS | 146,291 | 301,657 | See page 1 | See page 1 | 94,012 | 203,899 | See page 1 | See page 1 |
| 13 | ADJUSTED BILLED REVENUES | 1,236,680 | 1,274,284 | See page 1 | See page 1 | 1,288,959 | 1,372,042 | See page 1 | See page 1 |
| 14 | TAX RATE - BILLED REVENUES | 2.500% | 2.500% | | | 0.072% | 0.072% | | |
| 15 | TAX AMOUNT ON BILLED REVENUES | 30,917 | 31,857 | See page 1 | See page 1 | 928 | 988 | See page 1 | See page 1 |
| 16 | | | | | | | | | |
| 17 | UNBILLED REVENUES | 12,876 | 826 | See page 1 | See page 1 | 12,876 | 826 | See page 1 | See page 1 |
| 18 | TAX AMOUNT ON UNBILLED REVENUES | 322 | 21 | See page 1 | See page 1 | 9 | 1 | See page 1 | See page 1 |
| 19 | | | | | | | | | |
| 20 | TAX AMOUNT | 31,239 | 31,878 | See page 1 | See page 1 | 937 | 989 | See page 1 | See page 1 |
| 21 | | | | | | | | | |
| 22 | Note: Totals may not add due to rounding. | | | | | | | | |

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

EXPLANATION: Provide a calculation of the Gross Receipt Tax and Regulatory Type Assessment Fee for the historical base year, historical base year +1, and the test year.

(S000)

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

DOCKET NO.: 20210015-EI
 Witness: Scott R. Bores, Liz Fuentes

| Line No. | | Gross Receipts Tax | | | | Regulatory Assessment Fee | | | |
|----------|---------------------------------|---------------------------|------------------------------|----------------|----------------------|---------------------------|------------------------------|----------------|----------------------|
| | | Historical Base Year 2020 | Historical Base Year +1 2021 | Test Year 2022 | Subsequent Year 2023 | Historical Base Year 2020 | Historical Base Year +1 2021 | Test Year 2022 | Subsequent Year 2023 |
| 1 | TOTAL OPERATING REVENUES | See pages 2 and 3 | See pages 2 and 3 | 13,201,366 | 13,076,909 | See pages 2 and 3 | See pages 2 and 3 | 13,201,366 | 13,076,909 |
| 2 | LESS: UNBILLED RETAIL REVENUES | See pages 2 and 3 | See pages 2 and 3 | (604) | 3,018 | See pages 2 and 3 | See pages 2 and 3 | (604) | 3,018 |
| 3 | BILLED REVENUES | See pages 2 and 3 | See pages 2 and 3 | 13,201,970 | 13,073,891 | See pages 2 and 3 | See pages 2 and 3 | 13,201,970 | 13,073,891 |
| 4 | | | | | | | | | |
| 5 | SALES FOR RESALE | See pages 2 and 3 | See pages 2 and 3 | 580,503 | 534,513 | See pages 2 and 3 | See pages 2 and 3 | 580,503 | 534,513 |
| 6 | LATE PAYMENT FIELD COLLECTIONS | See pages 2 and 3 | See pages 2 and 3 | 69,340 | 70,289 | See pages 2 and 3 | See pages 2 and 3 | 0 | 0 |
| 7 | MISCELLANEOUS SERVICE REVENUE | See pages 2 and 3 | See pages 2 and 3 | 31,780 | 32,031 | See pages 2 and 3 | See pages 2 and 3 | 0 | 0 |
| 8 | RENT ELECTRIC PROPERTY | See pages 2 and 3 | See pages 2 and 3 | 66,520 | 67,764 | See pages 2 and 3 | See pages 2 and 3 | 0 | 0 |
| 9 | OTHER REVENUES | See pages 2 and 3 | See pages 2 and 3 | 138,953 | 132,815 | See pages 2 and 3 | See pages 2 and 3 | 83,430 | 86,499 |
| 10 | DEFERRED REVENUES | See pages 2 and 3 | See pages 2 and 3 | 50,500 | 2,981 | See pages 2 and 3 | See pages 2 and 3 | 0 | 0 |
| 11 | OTHER REVENUE ADJUSTMENTS | See pages 2 and 3 | See pages 2 and 3 | 136,155 | 140,288 | See pages 2 and 3 | See pages 2 and 3 | 1,060 | 2,523 |
| 12 | TOTAL ADJUSTMENTS | See pages 2 and 3 | See pages 2 and 3 | 1,073,751 | 980,681 | See pages 2 and 3 | See pages 2 and 3 | 664,992 | 623,535 |
| 13 | ADJUSTED BILLED REVENUES | See pages 2 and 3 | See pages 2 and 3 | 12,128,219 | 12,093,210 | See pages 2 and 3 | See pages 2 and 3 | 12,536,978 | 12,450,356 |
| 14 | TAX RATE - BILLED REVENUES | | | 2.500% | 2.500% | | | 0.072% | 0.072% |
| 15 | TAX AMOUNT ON BILLED REVENUES | See pages 2 and 3 | See pages 2 and 3 | 303,205 | 302,330 | See pages 2 and 3 | See pages 2 and 3 | 9,027 | 8,964 |
| 16 | | | | | | | | | |
| 17 | UNBILLED REVENUES | See pages 2 and 3 | See pages 2 and 3 | (604) | 3,018 | See pages 2 and 3 | See pages 2 and 3 | (604) | 3,018 |
| 18 | TAX AMOUNT ON UNBILLED REVENUES | See pages 2 and 3 | See pages 2 and 3 | (15) | 75 | See pages 2 and 3 | See pages 2 and 3 | (0) | 2 |
| 19 | | | | | | | | | |
| 20 | TAX AMOUNT | See pages 2 and 3 | See pages 2 and 3 | 303,190 | 302,406 | See pages 2 and 3 | See pages 2 and 3 | 9,026 | 8,966 |

23 Note:
 24 ⁽¹⁾In order to maintain a balanced capital structure reflecting FPL's proposed equity ratio on a jurisdictional basis, the forecasted amount of certain operating revenues are slightly different between the
 25 "with" and "without" RSAM versions of this MFR.
 26
 27
 28
 29
 30 Note: Totals may not add due to rounding.

| | | |
|--|--|---|
| FLORIDA PUBLIC SERVICE COMMISSION | EXPLANATION: Provide a calculation of the Gross Receipt Tax and Regulatory Type Assessment Fee for the historical base year, historical base year +1, and the test year. | Type of Data Shown: X Projected Test Year Ended: 12/31/22 X Prior Year Ended: 12/31/21 X Historical Test Year Ended: 12/31/20 X Proj. Subsequent Yr Ended: 12/31/23 |
| COMPANY: FLORIDA POWER & LIGHT COMPANY AND SUBSIDIARIES (PRE-CONSOLIDATION FPL) | (\$000) | Witness: Scott R. Bores, Liz Fuentes |

DOCKET NO.: 20210015-EI

| Line No. | Gross Receipts Tax | | | | Regulatory Assessment Fee | | | | |
|----------|---|------------------------------|----------------|----------------------|---------------------------|------------------------------|----------------|----------------------|------------|
| | Historical Base Year 2020 | Historical Base Year +1 2021 | Test Year 2022 | Subsequent Year 2023 | Historical Base Year 2020 | Historical Base Year +1 2021 | Test Year 2022 | Subsequent Year 2023 | |
| 1 | TOTAL OPERATING REVENUES | 11,373,399 | 11,741,445 | See page 1 | See page 1 | 11,373,399 | 11,741,445 | See page 1 | See page 1 |
| 2 | LESS: UNBILLED RETAIL REVENUES | 16,687 | (4,853) | See page 1 | See page 1 | 16,687 | (4,853) | See page 1 | See page 1 |
| 3 | BILLED REVENUES | 11,356,712 | 11,746,298 | See page 1 | See page 1 | 11,356,712 | 11,746,298 | See page 1 | See page 1 |
| 4 | | | | | | | | | |
| 5 | SALES FOR RESALE | 446,957 | 474,732 | See page 1 | See page 1 | 469,346 | 474,732 | See page 1 | See page 1 |
| 6 | LATE PAYMENT FIELD COLLECTIONS | 60,585 | 61,505 | See page 1 | See page 1 | 0 | 0 | See page 1 | See page 1 |
| 7 | MISCELLANEOUS SERVICE REVENUE | 24,305 | 43,560 | See page 1 | See page 1 | 0 | 0 | See page 1 | See page 1 |
| 8 | RENT ELECTRIC PROPERTY | 54,584 | 58,059 | See page 1 | See page 1 | 0 | 0 | See page 1 | See page 1 |
| 9 | OTHER REVENUES | 99,066 | 86,741 | See page 1 | See page 1 | 69,812 | 59,920 | See page 1 | See page 1 |
| 10 | DEFERRED REVENUES | 34,166 | 42,343 | See page 1 | See page 1 | (786) | 0 | See page 1 | See page 1 |
| 11 | OTHER REVENUE ADJUSTMENTS | 143,155 | 23,290 | See page 1 | See page 1 | (24,395) | 0 | See page 1 | See page 1 |
| 12 | TOTAL ADJUSTMENTS | 862,816 | 790,229 | See page 1 | See page 1 | 513,977 | 534,652 | See page 1 | See page 1 |
| 13 | ADJUSTED BILLED REVENUES | 10,493,896 | 10,956,070 | See page 1 | See page 1 | 10,842,736 | 11,211,646 | See page 1 | See page 1 |
| 14 | TAX RATE - BILLED REVENUES | 2.500% | 2.500% | | | 0.072% | 0.072% | | |
| 15 | TAX AMOUNT ON BILLED REVENUES | 262,347 | 273,902 | See page 1 | See page 1 | 7,807 | 8,072 | See page 1 | See page 1 |
| 16 | | | | | | | | | |
| 17 | UNBILLED REVENUES | 16,687 | (4,853) | See page 1 | See page 1 | 16,687 | (4,853) | See page 1 | See page 1 |
| 18 | TAX AMOUNT ON UNBILLED REVENUES | 417 | (121) | See page 1 | See page 1 | 12 | (3) | See page 1 | See page 1 |
| 19 | | | | | | | | | |
| 20 | TAX AMOUNT | 262,765 | 273,780 | See page 1 | See page 1 | 7,819 | 8,069 | See page 1 | See page 1 |
| 21 | | | | | | | | | |
| 22 | Note: Totals may not add due to rounding. | | | | | | | | |

| | | |
|---|--|---|
| FLORIDA PUBLIC SERVICE COMMISSION | EXPLANATION: Provide a calculation of the Gross Receipt Tax and Regulatory Type Assessment Fee for the historical base year, historical base year +1, and the test year. | Type of Data Shown: X Projected Test Year Ended: 12/31/22 X Prior Year Ended: 12/31/21 X Historical Test Year Ended: 12/31/20 X Proj. Subsequent Yr Ended: 12/31/23 |
| COMPANY: FLORIDA POWER & LIGHT COMPANY AND SUBSIDIARIES (PRE-CONSOLIDATION GULF) | (\$000) | |
| DOCKET NO.: 20210015-EI | | Witness: Scott R. Bores, Liz Fuentes |

| Line No. | (1) | Gross Receipts Tax | | | | Regulatory Assessment Fee | | | |
|----------|---|------------------------------|---------------------------------|-------------------|-------------------------|------------------------------|---------------------------------|-------------------|-------------------------|
| | | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) |
| | | Historical Base Year 2020 | Historical Base Year +1 2021 | Test Year 2022 | Subsequent Year 2023 | Historical Base Year 2020 | Historical Base Year +1 2021 | Test Year 2022 | Subsequent Year 2023 |
| 1 | TOTAL OPERATING REVENUES | 1,395,847 | 1,576,767 | See page 1 | See page 1 | 1,395,847 | 1,576,767 | See page 1 | See page 1 |
| 2 | LESS: UNBILLED RETAIL REVENUES | 12,876 | 826 | See page 1 | See page 1 | 12,876 | 826 | See page 1 | See page 1 |
| 3 | BILLED REVENUES | 1,382,971 | 1,575,942 | See page 1 | See page 1 | 1,382,971 | 1,575,942 | See page 1 | See page 1 |
| 4 | | | | | | | | | |
| 5 | SALES FOR RESALE | 76,332 | 189,427 | See page 1 | See page 1 | 76,218 | 189,427 | See page 1 | See page 1 |
| 6 | LATE PAYMENT FIELD COLLECTIONS | 0 | 0 | See page 1 | See page 1 | 0 | 0 | See page 1 | See page 1 |
| 7 | MISCELLANEOUS SERVICE REVENUE | 47,022 | 5,691 | See page 1 | See page 1 | 0 | 0 | See page 1 | See page 1 |
| 8 | RENT ELECTRIC PROPERTY | 5,649 | 5,151 | See page 1 | See page 1 | 0 | 0 | See page 1 | See page 1 |
| 9 | OTHER REVENUES | 12,124 | 13,538 | See page 1 | See page 1 | 6,266 | 3,820 | See page 1 | See page 1 |
| 10 | DEFERRED REVENUES | 8,784 | (15,324) | See page 1 | See page 1 | 0 | 0 | See page 1 | See page 1 |
| 11 | OTHER REVENUE ADJUSTMENTS | (3,619) | 103,174 | See page 1 | See page 1 | 11,528 | 10,652 | See page 1 | See page 1 |
| 12 | TOTAL ADJUSTMENTS | 146,291 | 301,657 | See page 1 | See page 1 | 94,012 | 203,899 | See page 1 | See page 1 |
| 13 | ADJUSTED BILLED REVENUES | 1,236,680 | 1,274,284 | See page 1 | See page 1 | 1,288,959 | 1,372,042 | See page 1 | See page 1 |
| 14 | TAX RATE - BILLED REVENUES | 2.500% | 2.500% | See page 1 | See page 1 | 0.072% | 0.072% | See page 1 | See page 1 |
| 15 | TAX AMOUNT ON BILLED REVENUES | 30,917 | 31,857 | See page 1 | See page 1 | 928 | 988 | See page 1 | See page 1 |
| 16 | | | | | | | | | |
| 17 | UNBILLED REVENUES | 12,876 | 826 | See page 1 | See page 1 | 12,876 | 826 | See page 1 | See page 1 |
| 18 | TAX AMOUNT ON UNBILLED REVENUES | 322 | 21 | See page 1 | See page 1 | 9 | 1 | See page 1 | See page 1 |
| 19 | | | | | | | | | |
| 20 | TAX AMOUNT | 31,239 | 31,878 | See page 1 | See page 1 | 937 | 989 | See page 1 | See page 1 |
| 21 | | | | | | | | | |
| 22 | Note: Totals may not add due to rounding. | | | | | | | | |

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

EXPLANATION PROVIDE THE CALCULATION OF STATE AND FEDERAL INCOME TAXES
FOR THE HISTORICAL BASE YEAR AND THE PROJECTED TEST YEAR

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

DOCKET NO.: 20210015-EI

(\$000)

Witness: Liz Fuentes

| LINE NO. | (1) DESCRIPTION | (2) (3) (4) | | | (5) (6) (7) | | |
|----------|--|--------------|--------------|--------------------|-------------|-----------|--------------------|
| | | STATE | FEDERAL | TOTAL (Notes A, B) | STATE | FEDERAL | TOTAL (Notes A, B) |
| 1 | NET UTILITY OPERATING INCOME | \$ 3,201,759 | \$ 3,201,759 | | | | |
| 2 | ADD INCOME TAX ACCOUNTS | 564,917 | 564,917 | | | | |
| 3 | LESS INTEREST CHARGES (FROM C-23) (Note C) | 815,003 | 815,003 | | | | |
| 4 | TAXABLE INCOME PER BOOKS | 2,951,673 | 2,951,673 | | | | |
| 5 | | | | | | | |
| 6 | TEMPORARY ADJUSTMENTS TO TAXABLE INCOME (LIST) | | | | | | |
| 7 | Book Depreciation | 2,881,458 | 2,881,458 | | (158,480) | (571,825) | |
| 8 | Equity AFUDC Depreciation | (48,480) | (48,480) | | 2,666 | 9,621 | |
| 9 | Solar ITC Depreciation | (29,558) | (29,558) | | 1,626 | 5,866 | |
| 10 | Tax Depreciation | (4,022,249) | (3,620,108) | | 221,224 | 713,766 | |
| 11 | Net Book/Tax Depreciation | (1,218,829) | (816,688) | | 67,036 | 157,427 | |
| 12 | | | | | | | |
| 13 | AFUDC Debt | (14,432) | (14,432) | | 794 | 2,864 | |
| 14 | Bad Debt Expense | 929 | 929 | | (51) | (184) | |
| 15 | Cedar Bay Regulatory Asset, net | 89,997 | 89,997 | | (4,950) | (17,860) | |
| 16 | Computer Software | (38,373) | (38,373) | | 2,111 | 7,615 | |
| 17 | Convertible ITC | (5,051) | (5,051) | | 278 | 1,002 | |
| 18 | Cost of Removal | (345,556) | (345,556) | | 19,006 | 68,576 | |
| 19 | Employee Benefits | (88,269) | (88,269) | | 4,855 | 17,517 | |
| 20 | Environmental Liability | (11,346) | (11,346) | | 624 | 2,252 | |
| 21 | FAS90 Regulatory Asset | 31,631 | 31,631 | | (1,740) | (6,277) | |
| 22 | Fossil Dismantlement | 4,221 | 4,221 | | (232) | (838) | |
| 23 | Gain Disposition of Property | (6,578) | (6,578) | | 362 | 1,305 | |
| 24 | Gain on Reacquired Debt | 5,923 | 5,923 | | (326) | (1,175) | |
| 25 | Method Life CIAC | 58,468 | 58,468 | | (3,216) | (11,603) | |
| 26 | Method Life CPI | 59,647 | 59,647 | | (3,281) | (11,837) | |
| 27 | Mixed Service Costs | (133,345) | (133,345) | | 7,334 | 26,462 | |
| 28 | Nuclear Last Core Expense | 11,073 | 11,073 | | (609) | (2,197) | |
| 29 | Nuclear M and S Inventory | 1,972 | 1,972 | | (108) | (391) | |
| 30 | Nuclear Maintenance Reserve | (8,250) | (8,250) | | 454 | 1,637 | |
| 31 | PPA Loss Regulatory Asset | 50,167 | 50,167 | | (2,759) | (9,956) | |
| 32 | Regulatory Asset - Other | 12,615 | 12,615 | | (694) | (2,503) | |
| 33 | Regulatory Liability SWAPC | (2,981) | (2,981) | | 164 | 592 | |
| 34 | Repair Projects | (367,114) | (367,114) | | 20,191 | 72,854 | |
| 35 | Research & Experimental Costs | (25,719) | (25,719) | | 1,415 | 5,104 | |
| 36 | Storm - Regulatory Asset | 91,305 | 91,305 | | (5,022) | (18,119) | |
| 37 | Tax Loss on Disposition of Property | (171,410) | (171,513) | | 9,428 | 34,038 | |
| 38 | Unbilled Revenue FPSC | (347) | (347) | | 19 | 69 | |
| 39 | Other | (112) | (112) | | 6 | 22 | |
| 40 | TOTAL TEMPORARY DIFFERENCES | (2,019,766) | (1,617,727) | | 111,087 | 316,394 | |

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

EXPLANATION: PROVIDE THE CALCULATION OF STATE AND FEDERAL INCOME TAXES
FOR THE HISTORICAL BASE YEAR AND THE PROJECTED TEST YEAR

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

DOCKET NO.: 20210015-EI

(\$000)

Witness: Liz Fuentes

| LINE NO. | (1) DESCRIPTION | (3) CURRENT TAX | | | (6) DEFERRED TAX | | |
|----------|---|-----------------|-----------|------------------------|------------------|-----------|------------------------|
| | | (2) STATE | FEDERAL | (4) TOTAL (Notes A, B) | (5) STATE | FEDERAL | (7) TOTAL (Notes A, B) |
| 41 | Permanent Adjustments To Taxable Income | | | | | | |
| 42 | Equity AFUDC Depreciation | 48,480 | 48,480 | | | | |
| 43 | Non-Deductible Compensation | 37,012 | 37,012 | | | | |
| 44 | Solar ITC Depreciation | 29,558 | 29,558 | | | | |
| 45 | Business Meals | 7,551 | 7,551 | | | | |
| 46 | State Exemption | (50) | 0 | | | | |
| 47 | TOTAL PERMANENT ADJUSTMENTS | 122,550 | 122,600 | | | | |
| 48 | | | | | | | |
| 49 | State Taxable Income | 1,054,458 | | | | | |
| 50 | State Income Tax (5.5% Or Applicable Rate) | 57,995 | | | | | |
| 51 | | | | | | | |
| 52 | Adjustments To State Income Tax (List) | | | | | | |
| 53 | Other State Taxes | 3 | | | | | |
| 54 | Other | | | | | | |
| 55 | TOTAL ADJUSTMENTS TO STATE INCOME TAX | 3 | | | | | |
| 56 | | | | | | | |
| 57 | Adjustments To Deferred Taxes | | | | | | |
| 58 | Excess Deferred Taxes | | | | (69) | (159,508) | |
| 59 | ITC Generated | | | | | 211,315 | |
| 60 | ITC Amortization | | | | | (47,894) | |
| 61 | ITC Carryforward | | | | | 13,999 | |
| 62 | Other States | | | | 233 | (49) | |
| 63 | Other | | | | (97) | (350) | |
| 64 | Total Adjustments to Deferred Income Tax | | | | 66 | 17,514 | |
| 65 | | | | | | | |
| 66 | State Income Tax | \$ 57,998 | | | \$ 111,154 | | |
| 67 | | | | | | | |
| 68 | Federal Taxable Income | | 1,398,548 | | | | |
| 69 | Federal Income Tax (21% Or Applicable Rate) | | 293,695 | | | | |
| 70 | | | | | | | |
| 71 | Adjustments To Federal Income Tax | | | | | | |
| 72 | Investment Tax Credits (ITC) | | (225,314) | | | | |
| 73 | R&D Credits | | (13,048) | | | | |
| 74 | Uncertain Tax Positions | | 6,524 | | | | |
| 75 | Total Adjustments To Federal Income Tax | | (231,838) | | | | |
| 76 | | | | | | | |
| 77 | Federal Income Tax | \$ | 61,857 | | \$ | 333,908 | |
| 78 | | | | | | | |
| 79 | NOTES: | | | | | | |
| 80 | (A) Summary Of Income Tax Expense | Federal | State | Total | | | |
| 81 | Current Tax Expense | 61,857 | 57,998 | 119,855 | | | |
| 82 | Deferred Income Taxes | 156,488 | 111,154 | 267,642 | | | |
| 83 | Investment Tax Credits, Net | 177,420 | | 177,420 | | | |
| 84 | Total Income Tax Provision | 395,765 | 169,152 | 564,917 | | | |
| 85 | | | | | | | |

(B) In order to maintain a balanced capital structure reflecting FPL's proposed equity ratio on a jurisdictional 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 (CONSOLIDATED)

EXPLANATION PROVIDE THE CALCULATION OF STATE AND FEDERAL INCOME TAXES
FOR THE HISTORICAL BASE YEAR AND THE PROJECTED TEST YEAR

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

DOCKET NO.: 20210015-EI

(\$000)

Witness: Liz Fuentes

| LINE NO. | (1) DESCRIPTION | (2) (3) (4) | | | (5) (6) (7) | | |
|----------|--|--------------|--------------|--------------------|-------------|-----------|--------------------|
| | | STATE | FEDERAL | TOTAL (Notes A, B) | STATE | FEDERAL | TOTAL (Notes A, B) |
| 1 | NET UTILITY OPERATING INCOME | \$ 3,201,676 | \$ 3,201,676 | | | | |
| 2 | ADD INCOME TAX ACCOUNTS | 564,889 | 564,889 | | | | |
| 3 | LESS INTEREST CHARGES (FROM C-23) (Note C) | 815,004 | 815,004 | | | | |
| 4 | TAXABLE INCOME PER BOOKS | 2,951,561 | 2,951,561 | | | | |
| 5 | | | | | | | |
| 6 | TEMPORARY ADJUSTMENTS TO TAXABLE INCOME (LIST) | | | | | | |
| 7 | Book Depreciation | 2,881,458 | 2,881,458 | | (158,480) | (571,825) | |
| 8 | Equity AFUDC Depreciation | (48,480) | (48,480) | | 2,666 | 9,621 | |
| 9 | Solar ITC Depreciation | (29,558) | (29,558) | | 1,626 | 5,866 | |
| 10 | Tax Depreciation | (4,022,249) | (3,620,108) | | 221,224 | 713,766 | |
| 11 | Net Book/Tax Depreciation | (1,218,829) | (816,688) | | 67,036 | 157,427 | |
| 12 | | | | | | | |
| 13 | AFUDC Debt | (14,432) | (14,432) | | 794 | 2,864 | |
| 14 | Bad Debt Expense | 929 | 929 | | (51) | (184) | |
| 15 | Cedar Bay Regulatory Asset, net | 89,997 | 89,997 | | (4,950) | (17,860) | |
| 16 | Computer Software | (38,373) | (38,373) | | 2,111 | 7,615 | |
| 17 | Convertible ITC | (5,051) | (5,051) | | 278 | 1,002 | |
| 18 | Cost of Removal | (345,556) | (345,556) | | 19,006 | 68,576 | |
| 19 | Employee Benefits | (88,269) | (88,269) | | 4,855 | 17,517 | |
| 20 | Environmental Liability | (11,346) | (11,346) | | 624 | 2,252 | |
| 21 | FAS90 Regulatory Asset | 31,631 | 31,631 | | (1,740) | (6,277) | |
| 22 | Fossil Dismantlement | 4,221 | 4,221 | | (232) | (838) | |
| 23 | Gain Disposition of Property | (6,578) | (6,578) | | 362 | 1,305 | |
| 24 | Gain on Reacquired Debt | 5,923 | 5,923 | | (326) | (1,175) | |
| 25 | Method Life CIAC | 58,468 | 58,468 | | (3,216) | (11,603) | |
| 26 | Method Life CPI | 59,647 | 59,647 | | (3,281) | (11,837) | |
| 27 | Mixed Service Costs | (133,345) | (133,345) | | 7,334 | 26,462 | |
| 28 | Nuclear Last Core Expense | 11,073 | 11,073 | | (609) | (2,197) | |
| 29 | Nuclear M and S Inventory | 1,972 | 1,972 | | (108) | (391) | |
| 30 | Nuclear Maintenance Reserve | (8,250) | (8,250) | | 454 | 1,637 | |
| 31 | PPA Loss Regulatory Asset | 50,167 | 50,167 | | (2,759) | (9,956) | |
| 32 | Regulatory Asset - Other | 12,615 | 12,615 | | (694) | (2,503) | |
| 33 | Regulatory Liability SWAPC | (2,981) | (2,981) | | 164 | 592 | |
| 34 | Repair Projects | (367,114) | (367,114) | | 20,191 | 72,854 | |
| 35 | Research & Experimental Costs | (25,719) | (25,719) | | 1,415 | 5,104 | |
| 36 | Storm - Regulatory Asset | 91,305 | 91,305 | | (5,022) | (18,119) | |
| 37 | Tax Loss on Disposition of Property | (171,410) | (171,513) | | 9,428 | 34,038 | |
| 38 | Unbilled Revenue FPSC | (347) | (347) | | 19 | 69 | |
| 39 | Other | (112) | (112) | | 6 | 22 | |
| 40 | TOTAL TEMPORARY DIFFERENCES | (2,019,766) | (1,617,727) | | 111,087 | 316,394 | |

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

EXPLANATION: PROVIDE THE CALCULATION OF STATE AND FEDERAL INCOME TAXES
FOR THE HISTORICAL BASE YEAR AND THE PROJECTED TEST YEAR

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

DOCKET NO.: 20210015-EI

(\$000)

Witness: Liz Fuentes

| LINE NO. | (1) DESCRIPTION | (3) CURRENT TAX | | | (6) DEFERRED TAX | | |
|----------|---|--------------------|-----------|---------------------------|---------------------|------------|---------------------------|
| | | (2) STATE | FEDERAL | (4) TOTAL (Notes A, B) | (5) STATE | FEDERAL | (7) TOTAL (Notes A, B) |
| 41 | Permanent Adjustments To Taxable Income | | | | | | |
| 42 | Equity AFUDC Depreciation | 48,480 | 48,480 | | | | |
| 43 | Non-Deductible Compensation | 37,012 | 37,012 | | | | |
| 44 | Solar ITC Depreciation | 29,558 | 29,558 | | | | |
| 45 | Business Meals | 7,551 | 7,551 | | | | |
| 46 | State Exemption | (50) | 0 | | | | |
| 47 | TOTAL PERMANENT ADJUSTMENTS | 122,550 | 122,600 | | | | |
| 48 | | | | | | | |
| 49 | State Taxable Income | 1,054,345 | | | | | |
| 50 | State Income Tax (5.5% Or Applicable Rate) | 57,989 | | | | | |
| 51 | | | | | | | |
| 52 | Adjustments To State Income Tax (List) | | | | | | |
| 53 | Other State Taxes | 3 | | | | | |
| 54 | Other | | | | | | |
| 55 | TOTAL ADJUSTMENTS TO STATE INCOME TAX | 3 | | | | | |
| 56 | | | | | | | |
| 57 | Adjustments To Deferred Taxes | | | | | | |
| 58 | Excess Deferred Taxes | | | | (69) | (159,508) | |
| 59 | ITC Generated | | | | | 211,315 | |
| 60 | ITC Amortization | | | | | (47,894) | |
| 61 | ITC Carryforward | | | | | 13,983 | |
| 62 | Other States | | | | 233 | (49) | |
| 63 | Other | | | | (97) | (350) | |
| 64 | Total Adjustments to Deferred Income Tax | | | | 66 | 17,498 | |
| 65 | | | | | | | |
| 66 | State Income Tax | \$ 57,992 | | | \$ 111,153 | | |
| 67 | | | | | | | |
| 68 | Federal Taxable Income | | 1,398,442 | | | | |
| 69 | Federal Income Tax (21% Or Applicable Rate) | | 293,673 | | | | |
| 70 | | | | | | | |
| 71 | Adjustments To Federal Income Tax | | | | | | |
| 72 | Investment Tax Credits (ITC) | | (225,297) | | | | |
| 73 | R&D Credits | | (13,048) | | | | |
| 74 | Uncertain Tax Positions | | 6,524 | | | | |
| 75 | Total Adjustments To Federal Income Tax | | (231,821) | | | | |
| 76 | | | | | | | |
| 77 | Federal Income Tax | | \$ 61,852 | | | \$ 333,892 | |
| 78 | | | | | | | |
| 79 | NOTES: | | | | | | |
| 80 | (A) Summary Of Income Tax Expense | Federal | State | Total | | | |
| 81 | Current Tax Expense | 61,852 | 57,992 | 119,844 | | | |
| 82 | Deferred Income Taxes | 156,488 | 111,153 | 267,642 | | | |
| 83 | Investment Tax Credits, Net | 177,404 | | 177,404 | | | |
| 84 | Total Income Tax Provision | 395,744 | 169,145 | 564,889 | | | |
| 85 | | | | | | | |
| 86 | (B) In order to maintain a balanced capital structure reflecting FPL's proposed equity ratio on a jurisdictional basis, the forecasted amounts for certain line items are slightly different between the "with" and "without" | | | | | | |
| 87 | RSAM versions of this MFR. | | | | | | |
| 88 | | | | | | | |
| 89 | | | | | | | |

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

EXPLANATION: Provide the amount of interest expense used to calculate net operating income taxes on Schedule C-22. If the basis for allocating interest used in the tax calculation differs from the basis used in allocating current income tax expense, the differing bases should be clearly identified.

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

DOCKET NO.: 20210015-EI

Witness: Scott R. Bores, Liz Fuentes

| Line No. | (1) Description | (2) HISTORICAL BASE YEAR ENDED 12/31/2020 (\$000) | (3) SUBSEQUENT YEAR ENDED 12/31/2023 (\$000) (Note A) |
|----------|---|---|--|
| 1 | INTEREST ON LONG TERM DEBT (Note A) | See Pages 2 and 3 | 789,820 |
| 2 | | | |
| 3 | AMORTIZATION OF DEBT DISCOUNT, PREMIUM, ISSUING EXPENSE & LOSS ON REAQUIRED DEBT | See Pages 2 and 3 | 20,018 |
| 4 | | | |
| 5 | INTEREST ON SHORT TERM DEBT (Note A) | See Pages 2 and 3 | 8,354 |
| 6 | | | |
| 7 | INTEREST ON CUSTOMER DEPOSITS | See Pages 2 and 3 | 11,027 |
| 8 | | | |
| 9 | OTHER INTEREST EXPENSE | See Pages 2 and 3 | 217 |
| 10 | | | |
| 11 | LESS ALLOWANCE FOR FUNDS USED DURING CONSTRUCTION | See Pages 2 and 3 | (14,432) |
| 12 | | | |
| 13 | TOTAL INTEREST EXPENSE | See Pages 2 and 3 | 815,003 |
| 14 | | | |
| 15 | | | |
| 16 | | | |
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| 18 | | | |
| 19 | <u>Note:</u> | | |
| 20 | (A) Amount has been reduced by activity associated with non-electric subsidiaries of FPL. | | |
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| 33 | TOTALS MAY NOT ADD DUE TO ROUNDING | | |

| | | |
|---|--|---|
| FLORIDA PUBLIC SERVICE COMMISSION COMPANY: FLORIDA POWER & LIGHT COMPANY AND SUBSIDIARIES (PRE-CONSOLIDATION FPL) | EXPLANATION: Provide the amount of interest expense used to calculate net operating income taxes on Schedule C-22. If the basis for allocating interest used in the tax calculation differs from the basis used in allocating current income tax expense, the differing bases should be clearly identified. | 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 X Proj. Subsequent Yr Ended: 12/31/23 |
|---|--|---|

DOCKET NO.: 20210015-EI

Witness: Scott R. Bores, Liz Fuentes

| | (1) | (2) | (3) |
|----------|---|--|--|
| Line No. | Description | HISTORICAL BASE YEAR ENDED 12/31/2020 (\$000) | SUBSEQUENT YEAR ENDED 12/31/2023 (\$000) |
| 1 | INTEREST ON LONG TERM DEBT (Note A) | 580,605 | See page 1 |
| 2 | | | |
| 3 | AMORTIZATION OF DEBT DISCOUNT, PREMIUM, ISSUING EXPENSE & LOSS ON REAQUIRED DEBT | 15,284 | See page 1 |
| 4 | | | |
| 5 | INTEREST ON SHORT TERM DEBT (Note A) | 3,278 | See page 1 |
| 6 | | | |
| 7 | INTEREST ON CUSTOMER DEPOSITS | 9,728 | See page 1 |
| 8 | | | |
| 9 | OTHER INTEREST EXPENSE | 596 | See page 1 |
| 10 | | | |
| 11 | LESS ALLOWANCE FOR FUNDS USED DURING CONSTRUCTION | (18,002) | See page 1 |
| 12 | | | |
| 13 | TOTAL INTEREST EXPENSE | 591,489 | See page 1 |
| 14 | | | |
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| 19 | <u>Note:</u> | | |
| 20 | (A) Amount has been reduced by activity associated with non-electric subsidiaries of FPL. | | |
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| 33 | TOTALS MAY NOT ADD DUE TO ROUNDING | | |

| | | |
|--|--|---|
| FLORIDA PUBLIC SERVICE COMMISSION COMPANY: FLORIDA POWER & LIGHT COMPANY AND SUBSIDIARIES (PRE-CONSOLIDATION GULF) | EXPLANATION: Provide the amount of interest expense used to calculate net operating income taxes on Schedule C-22. If the basis for allocating interest used in the tax calculation differs from the basis used in allocating current income tax expense, the differing bases should be clearly identified. | Type of Data Shown: _ Projected Test Year Ended: __/__/__ _ Prior Year Ended: __/__/__ X Historical Test Year Ended: 12/31/20 X Proj. Subsequent Yr Ended: 12/31/23 |
|--|--|---|

DOCKET NO.: 20210015-EI

Witness: Scott R. Bores, Liz Fuentes

| | (1) | (2) | (3) |
|----------|--|--|--|
| Line No. | Description | HISTORICAL BASE YEAR ENDED 12/31/2020 (\$000) | SUBSEQUENT YEAR ENDED 12/31/2023 (\$000) |
| 1 | INTEREST ON LONG TERM DEBT | 43,906 | See page 1 |
| 2 | | | |
| 3 | AMORTIZATION OF DEBT DISCOUNT, PREMIUM, ISSUING EXPENSE & LOSS ON REAQUIRED DEBT | 2,563 | See page 1 |
| 4 | | | |
| 5 | INTEREST ON SHORT TERM DEBT | 5,384 | See page 1 |
| 6 | | | |
| 7 | INTEREST ON CUSTOMER DEPOSITS | 792 | See page 1 |
| 8 | | | |
| 9 | OTHER INTEREST EXPENSE | 59 | See page 1 |
| 10 | | | |
| 11 | LESS ALLOWANCE FOR FUNDS USED DURING CONSTRUCTION | (11,685) | See page 1 |
| 12 | | | |
| 13 | TOTAL INTEREST EXPENSE | 41,020 | See page 1 |
| 14 | | | |
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| 33 | TOTALS MAY NOT ADD DUE TO ROUNDING | | |

2023 SUBSEQUENT YEAR ADJUSTMENT

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide the amount of interest expense used to calculate net operating income taxes on Schedule C-22.

Type of Data Shown:

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

If the basis for allocating interest used in the tax calculation differs from the basis used in allocating current income tax expense, the differing bases should be clearly identified.

_ Projected Test Year Ended: __/__/

_ Prior Year Ended: __/__/

X Historical Test Year Ended: 12/31/20

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

DOCKET NO.: 20210015-EI

Witness: Scott R. Bores, Liz Fuentes

| Line No. | Description | (1) | (2) | (3) |
|----------|---|---|---|----------|
| | | HISTORICAL BASE YEAR ENDED 12/31/2020 (\$000) | SUBSEQUENT YEAR ENDED 12/31/2023 (\$000) (Note A) | |
| 1 | INTEREST ON LONG TERM DEBT (Note A) | | See pages 2 and 3 | 789,820 |
| 2 | | | | |
| 3 | AMORTIZATION OF DEBT DISCOUNT, PREMIUM, ISSUING EXPENSE & LOSS ON REAQUIRED DEBT | | See pages 2 and 3 | 20,018 |
| 4 | | | | |
| 5 | INTEREST ON SHORT TERM DEBT (Note A) | | See pages 2 and 3 | 8,354 |
| 6 | | | | |
| 7 | INTEREST ON CUSTOMER DEPOSITS | | See pages 2 and 3 | 11,027 |
| 8 | | | | |
| 9 | OTHER INTEREST EXPENSE | | See pages 2 and 3 | 217 |
| 10 | | | | |
| 11 | LESS ALLOWANCE FOR FUNDS USED DURING CONSTRUCTION | | See pages 2 and 3 | (14,432) |
| 12 | | | | |
| 13 | TOTAL INTEREST EXPENSE | | See pages 2 and 3 | 815,004 |
| 14 | | | | |
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| 16 | | | | |
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| 18 | | | | |
| 19 | <u>Note:</u> | | | |
| 20 | (A) Amount has been reduced by activity associated with non-electric subsidiaries of FPL. | | | |
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| 33 | TOTALS MAY NOT ADD DUE TO ROUNDING | | | |

2023 SUBSEQUENT YEAR ADJUSTMENT

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide the amount of interest expense used to calculate net operating income taxes on Schedule C-22.

Type of Data Shown:

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

If the basis for allocating interest used in the tax calculation differs from the basis used in allocating current income tax expense, the differing bases should be clearly identified.

_ Projected Test Year Ended: / /

_ Prior Year Ended: / /

X Historical Test Year Ended: 12/31/20

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

DOCKET NO.: 20210015-EI

Witness: Scott R. Bores, Liz Fuentes

| Line No. | Description | (1) | (2) | (3) |
|----------|---|-----|--|--|
| | | | HISTORICAL BASE YEAR ENDED 12/31/2020 (\$000) | SUBSEQUENT YEAR ENDED 12/31/2023 (\$000) |
| 1 | INTEREST ON LONG TERM DEBT (Note A) | | 580,605 | See page 1 |
| 2 | | | | |
| 3 | AMORTIZATION OF DEBT DISCOUNT, PREMIUM, ISSUING EXPENSE & LOSS ON REAQUIRED DEBT | | 15,284 | See page 1 |
| 4 | | | | |
| 5 | INTEREST ON SHORT TERM DEBT (Note A) | | 3,278 | See page 1 |
| 6 | | | | |
| 7 | INTEREST ON CUSTOMER DEPOSITS | | 9,728 | See page 1 |
| 8 | | | | |
| 9 | OTHER INTEREST EXPENSE | | 596 | See page 1 |
| 10 | | | | |
| 11 | LESS ALLOWANCE FOR FUNDS USED DURING CONSTRUCTION | | (18,002) | See page 1 |
| 12 | | | | |
| 13 | TOTAL INTEREST EXPENSE | | 591,489 | See page 1 |
| 14 | | | | |
| 15 | | | | |
| 16 | | | | |
| 17 | | | | |
| 18 | | | | |
| 19 | <u>Note:</u> | | | |
| 20 | (A) Amount has been reduced by activity associated with non-electric subsidiaries of FPL. | | | |
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| 33 | TOTALS MAY NOT ADD DUE TO ROUNDING | | | |

2023 SUBSEQUENT YEAR ADJUSTMENT

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide the amount of interest expense used to calculate net operating income taxes on Schedule C-22.

Type of Data Shown:

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

If the basis for allocating interest used in the tax calculation differs from the basis used in allocating current income tax expense, the differing bases should be clearly identified.

_ Projected Test Year Ended: _/~/_

_ Prior Year Ended: _/~/_

X Historical Test Year Ended: 12/31/20

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

DOCKET NO.: 20210015-EI

Witness: Scott R. Bores, Liz Fuentes

| (1) | (2) | (3) | |
|----------|--|---|--|
| Line No. | Description | HISTORICAL BASE YEAR ENDED 12/31/2020 (\$000) | SUBSEQUENT YEAR ENDED 12/31/2023 (\$000) |
| 1 | INTEREST ON LONG TERM DEBT | 43,906 | See page 1 |
| 2 | | | |
| 3 | AMORTIZATION OF DEBT DISCOUNT, PREMIUM, ISSUING EXPENSE & LOSS ON REAQUIRED DEBT | 2,563 | See page 1 |
| 4 | | | |
| 5 | INTEREST ON SHORT TERM DEBT | 5,384 | See page 1 |
| 6 | | | |
| 7 | INTEREST ON CUSTOMER DEPOSITS | 792 | See page 1 |
| 8 | | | |
| 9 | OTHER INTEREST EXPENSE | 59 | See page 1 |
| 10 | | | |
| 11 | LESS ALLOWANCE FOR FUNDS USED DURING CONSTRUCTION | (11,685) | See page 1 |
| 12 | | | |
| 13 | TOTAL INTEREST EXPENSE | 41,020 | See page 1 |
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| 33 | TOTALS MAY NOT ADD DUE TO ROUNDING | | |

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

EXPLANATION: Provide information required in order to adjust income tax expenses by reason of interest expense of parent(s) that may be invested in the equity of the utility in question. If a projected test period is used, provide on both a projected and historical basis.

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

DOCKET NO.: 20210015-EI

Witness: Liz Fuentes

| Line No. | (1) | (2) Amount | (3) Percent of Capital | (4) Cost Rate | (5) Weighted Cost |
|----------|---|----------------------|---------------------------|------------------|-----------------------|
| 1. | NOTE: NEXTERA ENERGY, INC., THE PARENT OF FLORIDA POWER & LIGHT COMPANY, IS PROJECTED TO HAVE NO OUTSTANDING DEBT DURING YEAR 2023. | | | | |
| 2. | Long Term Debt | \$ | % | % | % |
| 3. | Short Term Debt | | | | |
| 4. | Preferred Stock | | | | |
| 5. | Common Equity | | | | |
| 6. | Deferred Income Tax | | | | |
| 7. | Investment Tax Credits | | | | |
| 8. | Other (specify) | | | | |
| 9. | Total | \$ <u> </u> | <u>100.00%</u> | | <u> </u> % |
| 10 | Weighted cost of parent debt x 25.345% (or applicable consolidated tax rate) x equity of subsidiary | | | | = <u> </u> % |

DEFERRED TAX ADJUSTMENT

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

EXPLANATION: To provide information required to present the excess/deficient deferred tax balances due to protected and unprotected timing differences at statutory tax rates different from the current tax rate. The protected deferred tax balances represent timing differences due to Life and Method effect on depreciation rates.

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

DOCKET NO.: 20210015-EI

Witness: Liz Fuentes

| Line No. | (1) | (2) | (3) | (4) |
|----------|---|-------------------------------|---------------------------------|--|
| | | <u>Protected</u> (\$000's) | <u>Unprotected</u> (\$000's) | <u>Total Excess/(Deficient)</u> (\$000's) |
| 1. | Balance at Beginning of the Historical Year | See pages 2 and 3 | See pages 2 and 3 | See pages 2 and 3 |
| 2. | Historical Year Amortization | See pages 2 and 3 | See pages 2 and 3 | See pages 2 and 3 |
| 3. | Balance at Beginning of Historical Year + 1 | See pages 2 and 3 | See pages 2 and 3 | See pages 2 and 3 |
| 4. | Historical Year + 1 Amortization | See pages 2 and 3 | See pages 2 and 3 | See pages 2 and 3 |
| 5. | Balance at Beginning of Projected Test Year | 2,330,088 | 513,537 | 2,843,625 |
| 6. | Projected Test Year Amortization | <u>(59,619)</u> | <u>(92,994)</u> | <u>(152,613)</u> |
| 7. | Balance at Beginning of Subsequent Year | 2,270,468 | 420,544 | 2,691,012 |
| 8. | Subsequent Year Amortization | <u>(64,151)</u> | <u>(95,426)</u> | <u>(159,577)</u> |
| 9. | Balance at End of Subsequent Year | <u>2,206,317</u> | <u>325,118</u> | <u>2,531,435</u> |

Supporting Schedules:

Recap Schedules:

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

EXPLANATION: Provide a copy of the company's most recent consolidated Federal Income Tax Return, State Income Tax Return and most recent final IRS revenue agent's report.

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

DOCKET NO.: 20210015-EI

Witness: Liz Fuentes

Line No.

- 1 NOTE: FPL and Gulf were not consolidated in 2020. See pre-consolidation FPL and pre-consolidated Gulf responses for Historical Year Ended 12/31/20 contained
- 2 in the MFR Schedules for the 2022 Test Year.

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

EXPLANATION: Provide a summary of the specific tax effects (in dollars) of filing a consolidated return for the test year. Identify the nature and amount of benefits to the company and to the ratepayers.

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

DOCKET NO.: 20210015-EI

Witness: Liz Fuentes

Line
No.

- 1 Florida Power & Light Company (FPL) is a member of a consolidated group, Nextera Energy Inc. and subsidiaries, which files a consolidated Federal Income Tax Return.
- 2
- 3 The consolidated income tax is allocated to Florida Power & Light Company and its subsidiaries in accordance with the Internal Revenue code 1552(a)(2), Reg. 1.1502-33(d)(2)(ii)
- 4 and a tax sharing agreement among the members of the consolidated group. Under the tax sharing agreement, FPL and its subsidiaries are allocated income tax on a separate
- 5 company basis. Therefore, the amount of tax allocated to FPL is calculated as though it was not a member of an affiliated group filing a consolidated return. As a result, FPL does not
- 6 have any information or data to report on this MFR.
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FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION:

Provide the requested miscellaneous tax information.

Type of Data Shown:

Projected Test Year Ended ___/___/___

Prior Year Ended ___/___/___

Historical Test Year Ended ___/___/___

Proj. Subsequent Yr Ended 12/31/23

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

DOCKET NO.: 20210015-EI

Witness: Liz Fuentes

| Line No. | (1) | (2) | (3) | (4) | (5) | (6) | (7) |
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Supporting Schedules:

Recap Schedules:

GAINS AND LOSSES ON DISPOSITION OF PLANT OR PROPERTY

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

EXPLANATION: Provide a schedule of gains and losses on disposition of plant and property previously used in providing electric service for the test year and the four prior years. List each item with a gain or loss of \$1 million or more, or more than .1% of total plant. List amounts allowed in prior cases, and the test year of such prior cases.

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

DOCKET NO.: 20210015-EI

Witness: Keith Ferguson, Scott R. Bores

| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) |
|----------|--|---------------|---------------|---------------------------------|-----------------------------|--------------------------|----------------------------------|----------------------------|---------------------------------------|---|----------------------------|-----------------------------|---|
| Line No. | Description of Property | Date Acquired | Date Disposed | Original Classification Account | Reclassification Account(s) | Reclassification Date(s) | Original Amount Recorded (\$000) | Additions or (Retirements) | Depreciation and Amortization (\$000) | Net Book Value on Disposal Date (\$000) | Gain or (Loss) (A) (\$000) | Amounts Allowed Prior Cases | Prior Cases Test Year Ended ___/___/___ |
| 1 | | | | | | | | | | | | | |
| 2 | <u>ACCOUNT 407.410 - GAIN FROM DISPOSITION OF UTILITY PLANT IN SERVICE</u> | | | | | | | | | | | | |
| 3 | See pages 2 and 3 | | 2019 | | | | | | | | | | |
| 4 | See pages 2 and 3 | | 2020 | | | | | | | | | | |
| 5 | See pages 2 and 3 | | 2021 | | | | | | | | | | |
| 6 | NONE | | 2022 | | | | - | | - | - | - | - | - |
| 7 | NONE | | 2023 | | | | - | | - | - | - | - | - |
| 8 | SUBTOTAL | | | | | | - | | - | - | - | - | - |
| 9 | | | | | | | | | | | | | |
| 10 | | | | | | | | | | | | | |
| 11 | <u>ACCOUNT 411.610 - GAIN FROM DISPOSITION OF UTILITY PLANT</u> | | | | | | | | | | | | |
| 12 | See pages 2 and 3 | | 2019 | | | | | | | | | | |
| 13 | See pages 2 and 3 | | 2020 | | | | | | | | | | |
| 14 | See pages 2 and 3 | | 2021 | | | | | | | | | | |
| 15 | NONE | | 2022 | | | | - | | - | - | - | - | - |
| 16 | NONE | | 2023 | | | | - | | - | - | - | - | - |
| 17 | SUBTOTAL | | | | | | - | | - | - | - | - | - |
| 18 | | | | | | | | | | | | | |
| 19 | | | | | | | | | | | | | |
| 20 | | | | | | | | | | | | | |
| 21 | | | | | | | | | | | | | |
| 22 | | | | | | | | | | | | | |
| 23 | Note: | | | | | | | | | | | | |
| 24 | (A) Gain or loss net of closing costs associated with the sale. | | | | | | | | | | | | |
| 25 | | | | | | | | | | | | | |
| 26 | | | | | | | | | | | | | |
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Supporting Schedules:

Recap Schedules:

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

EXPLANATION: Provide a schedule of gains and losses on disposition of plant and property previously used in providing electric service for the test year and the four prior years. List each item with a gain or loss of \$1 million or more, or more than .1% of total plant. List amounts allowed in prior cases, and the test year of such prior cases.

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

DOCKET NO.: 20210015-EI

Witness: Keith Ferguson, Scott R. Bores

| Line No. | (1) Description of Property | (2) Date Acquired | (3) Date Disposed | (4) Original Classification Account | (5) Reclassification Account(s) | (6) Reclassification Date(s) | (7) Original Amount Recorded (\$000) | (8) Additions or (Retirements) | (9) Depreciation and Amortization (\$000) | (10) Net Book Value on Disposal Date (\$000) | (11) Gain or (Loss) (A) (\$000) | (12) Amounts Allowed Prior Cases | (13) Prior Cases Test Year Ended ___/___/___ |
|----------|--|----------------------|----------------------|--|------------------------------------|---------------------------------|---|-----------------------------------|--|---|------------------------------------|-------------------------------------|---|
| 1 | | | | | | | | | | | | | |
| 2 | <u>ACCOUNT 407.410 - GAIN FROM DISPOSITION OF UTILITY PLANT IN SERVICE</u> | | | | | | | | | | | | |
| 3 | ITEM DOES NOT MEET THRESHOLD | | 2019 | | | | - | | - | - | - | - | - |
| 4 | ITEM DOES NOT MEET THRESHOLD | | 2020 | | | | - | | - | - | - | - | - |
| 5 | OKLAWAHA - STATE OF FLORIDA SALE | | 2021 | | | | 21 | | - | 21 | 2,419 | - | - |
| 6 | MIAMI BEACH SUB DEV RIGHTS | | 2021 | | | | 0 | | - | 0 | 7,700 | - | - |
| 7 | FRANKLIN SALE | | 2021 | | | | 78 | | - | 78 | 1,000 | - | - |
| 8 | See page 1 | | 2022 | | | | | | | | | | |
| 9 | See page 1 | | 2023 | | | | | | | | | | |
| 10 | SUBTOTAL | | | | | | 99 | | - | 99 | 11,119 | - | - |
| 11 | | | | | | | | | | | | | |
| 12 | | | | | | | | | | | | | |
| 13 | <u>ACCOUNT 411.610 - GAIN FROM DISPOSITION OF UTILITY PLANT</u> | | | | | | | | | | | | |
| 14 | NONE | | 2019 | | | | - | | - | - | - | - | - |
| 15 | NONE | | 2020 | | | | - | | - | - | - | - | - |
| 16 | NONE | | 2021 | | | | - | | - | - | - | - | - |
| 17 | See page 1 | | 2022 | | | | | | | | | | |
| 18 | See page 1 | | 2023 | | | | | | | | | | |
| 19 | SUBTOTAL | | | | | | - | | - | - | - | - | - |

Note:

(A) Gain or loss net of closing costs associated with the sale.

Supporting Schedules:

Recap Schedules:

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

EXPLANATION: Provide a schedule of gains and losses on disposition of plant and property previously used in providing electric service for the test year and the four prior years. List each item with a gain or loss of \$1 million or more, or more than .1% of total plant. List amounts allowed in prior cases, and the test year of such prior cases.

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

DOCKET NO.: 20210015-EI

Witness: Keith Ferguson, Scott R. Bores

| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) |
|----------|--|---------------|---------------|---------------------------------|-----------------------------|--------------------------|----------------------------------|----------------------------|---------------------------------------|---|----------------------------|-----------------------------|---|
| Line No. | Description of Property | Date Acquired | Date Disposed | Original Classification Account | Reclassification Account(s) | Reclassification Date(s) | Original Amount Recorded (\$000) | Additions or (Retirements) | Depreciation and Amortization (\$000) | Net Book Value on Disposal Date (\$000) | Gain or (Loss) (A) (\$000) | Amounts Allowed Prior Cases | Prior Cases Test Year Ended ___/___/___ |
| 1 | | | | | | | | | | | | | |
| 2 | Note: Gulf Power Company has no gains or losses over \$1 million or more, or more than .1% of total plant. There have been no amounts listed on prior cases. | | | | | | | | | | | | |
| 3 | | | | | | | | | | | | | |
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| 22 | | | | | | | | | | | | | |
| 23 | Note: | | | | | | | | | | | | |
| 24 | (A) Gain or loss net of closing costs associated with the sale. | | | | | | | | | | | | |
| 25 | | | | | | | | | | | | | |
| 26 | | | | | | | | | | | | | |
| 27 | | | | | | | | | | | | | |
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| 30 | | | | | | | | | | | | | |
| 31 | | | | | | | | | | | | | |

Supporting Schedules:

Recap Schedules:

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

EXPLANATION:

Provide a schedule detailing transactions with affiliated companies and related parties for the test year including intercompany charges, licenses, contracts and fees.

Type of Data Shown:

___ Projected Test Year Ended ___/___/___
___ Prior Year Ended ___/___/___
___ Historical Test Year Ended ___/___/___
 Proj. Subsequent Yr Ended 12/31/23

DOCKET NO.: 20210015-EI

Witness: Keith Ferguson

| Line No. | (1) Name of Company or Related Party | (2) Relation to Utility | (3) Type of Service Provided or Received (See Note 7) | (4) Effective Contract Date | (5) Charge or Credit During Year Amount (000) | (6) Acct. No. | (7) Amount Included in Test Year | (8) Allocation Method Used to Allocate Charges Between Companies |
|----------|---|----------------------------|--|--------------------------------|---|------------------|-------------------------------------|---|
| 1 | NextEra Energy Resources, LLC | Affiliate | Direct Charges P (see Note 1) | N/A | (42,165) | See Note 3 | (42,165) | N/A |
| 2 | | | | | | | | |
| 3 | NextEra Energy Resources, LLC | Affiliate | Direct Charges R (see Note 2) | N/A | 10,891 | See Note 3 | 10,891 | N/A |
| 4 | | | | | | | | |
| 5 | FPL Energy Services, Inc. | Affiliate | Direct Charges P (see Note 1) | N/A | (6,772) | See Note 3 | (6,772) | N/A |
| 6 | | | | | | | | |
| 7 | FPL Energy Services, Inc. | Affiliate | Direct Charges R (see Note 2) | N/A | 475 | See Note 3 | 475 | N/A |
| 8 | | | | | | | | |
| 9 | NextEra Energy Capital Holdings, Inc | Affiliate | Direct Charges P (see Note 1) | N/A | (814) | See Note 3 | (814) | N/A |
| 10 | | | | | | | | |
| 11 | NextEra Energy, Inc. | Affiliate | Direct Charges P (see Note 1) | N/A | (115) | See Note 3 | (115) | N/A |
| 12 | | | | | | | | |
| 13 | New Hampshire Transmission, LLC | Affiliate | Direct Charges P (see Note 1) | N/A | (4,935) | See Note 3 | (4,935) | N/A |
| 14 | | | | | | | | |
| 15 | Lone Star Transmission, LLC | Affiliate | Direct Charges P (see Note 1) | 5/15/2013 | (374) | See Note 3 | (374) | N/A |
| 16 | | | | | | | | |
| 17 | NextEra Energy Transmission, LLC | Affiliate | Direct Charges P (see Note 1) | N/A | (599) | See Note 3 | (599) | N/A |
| 18 | | | | | | | | |
| 19 | Pivotal Utility Holdings, Inc. d/b/a Florida City Gas | Affiliate | Direct Charges P (see Note 1) | N/A | (584) | See Note 3 | (584) | N/A |
| 20 | | | | | | | | |
| 21 | Palms Insurance Company, LTD | Affiliate | Direct Charges R (see Note 2) | N/A | 27,340 | See Note 3 | 27,340 | N/A |
| 22 | | | | | | | | |
| 23 | TransBay Cable, LLC | Affiliate | Direct Charges P (see Note 1) | 10/30/2020 | (4) | See Note 3 | (4) | N/A |
| 24 | | | | | | | | |
| 25 | NextEra Energy Resources, LLC | Affiliate | Operational Support Charges P (see Note 1) | N/A | (10,675) | See Note 3 | (10,675) | See Note 4 |
| 26 | | | | | | | | |
| 27 | | | | | | | | |
| 28 | | | | | | | | |
| 29 | | | | | | | | |

Supporting Schedules:

Recap Schedules: C-31

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

EXPLANATION: Provide a schedule detailing transactions with affiliated companies and related parties for the test year including intercompany charges, licenses, contracts and fees.

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

DOCKET NO.: 20210015-EI

Witness: Keith Ferguson

| Line No. | (1) Name of Company or Related Party | (2) Relation to Utility | (3) Type of Service Provided or Received | (4) Effective Contract Date | (5) Amount (000) | (6) Charge or Credit During Year ----- Acct. No. | (7) Amount Included in Test Year | (8) Allocation Method Used to Allocate Charges Between Companies |
|----------|---|----------------------------|---|--------------------------------|---------------------|---|-------------------------------------|---|
| | 30 | | | | | | | |
| 31 | NextEra Energy Resources, LLC | Affiliate | CSC P (see Note 1) | N/A | (109,957) | See Note 5 | (109,957) | See Note 6 |
| 32 | | | | | | | | |
| 33 | FPL Energy Services, Inc. | Affiliate | CSC P (see Note 1) | N/A | (4,000) | See Note 5 | (4,000) | See Note 6 |
| 34 | | | | | | | | |
| 35 | NextEra Energy Capital Holdings, Inc | Affiliate | CSC P (see Note 1) | N/A | (1,286) | See Note 5 | (1,286) | See Note 6 |
| 36 | | | | | | | | |
| 37 | Lone Star Transmission, LLC | Affiliate | CSC P (see Note 1) | N/A | (1,432) | See Note 5 | (1,432) | See Note 6 |
| 38 | | | | | | | | |
| 39 | NextEra Energy Transmission, LLC | Affiliate | CSC P (see Note 1) | N/A | (942) | See Note 5 | (942) | See Note 6 |
| 40 | | | | | | | | |
| 41 | New Hampshire Transmission, LLC | Affiliate | CSC P (see Note 1) | N/A | (119) | See Note 5 | (119) | See Note 6 |
| 42 | | | | | | | | |
| 43 | Pivotal Utility Holdings, Inc. d/b/a Florida City Gas | Affiliate | CSC P (see Note 1) | N/A | (1,678) | See Note 5 | (1,678) | See Note 6 |
| 44 | | | | | | | | |
| 45 | TransBay Cable, LLC | Affiliate | CSC P (see Note 1) | N/A | (1,147) | See Note 5 | (1,147) | See Note 6 |
| 46 | | | | | | | | |
| 47 | Horizon West Transmission, LLC | Affiliate | CSC P (see Note 1) | N/A | (50) | See Note 5 | (50) | See Note 6 |
| 48 | | | | | | | | |
| 49 | | | | | | | | |
| 50 | <u>Notes:</u> | | | | | | | |
| 51 | 1) Services provided by FPL primarily include strategic and governance support, fleet operations, and traditional corporate services. | | | | | | | |
| 52 | | | | | | | | |
| 53 | 2) Services received by FPL are primarily for project management, systems support, legal services, and insurance programs. | | | | | | | |
| 54 | | | | | | | | |
| 55 | 3) Actuals will be charged to various O&M and capital accounts. | | | | | | | |
| 56 | | | | | | | | |
| 57 | 4) Operational Support Charges benefit NextEra Energy Resources nuclear plant operations and are allocated based on number of nuclear operating units. | | | | | | | |
| 58 | | | | | | | | |
| 59 | 5) Actuals will be credited to various operating expense accounts. | | | | | | | |
| 60 | | | | | | | | |
| 61 | 6) Charges between FPL and its affiliates classified as Corporate Services Charges (CSC) are allocated by applying specific drivers or the Massachusetts Formula to the allocable cost pools. | | | | | | | |
| 62 | | | | | | | | |
| 63 | 7) Amounts reflected do not include transactions related to the funding of shared benefit plans or the funding for the tax sharing agreement. | | | | | | | |
| 64 | | | | | | | | |

Supporting Schedules:

Recap Schedules: C-31

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide a copy of the Diversification Report included in the company's most recently filed Annual Report as required by Rule 25-6.135, Florida Administrative Code. Provide any subsequent changes affecting the test year.

Type of Data Shown:

Projected Test Year Ended ___/___/___

Prior Year Ended ___/___/___

Historical Test Year Ended ___/___/___

Proj. Subsequent Yr Ended 12/31/23

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

DOCKET NO.: 20210015-EI

Witness: Keith Ferguson

Line
No. (1)

- 1 SEE ATTACHMENTS 1 AND 2 PROVIDED IN MFR C-31 FOR THE 2022 TEST YEAR FOR THE MOST RECENTLY FILED DIVERSIFICATION REPORTS FOR
- 2 FPL and GULF.
- 3
- 4
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FLORIDA PUBLIC SERVICE COMMISSION
 COMPANY: FLORIDA POWER & LIGHT COMPANY
 AND SUBSIDIARIES (CONSOLIDATED)

EXPLANATION: Provide an analysis of all non-utility operations such as orange groves, parking lots, etc. that utilized all or part of any utility plant that are not included in Schedule C-31.

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

DOCKET NO.: 20210015-EI

Witness: Keith Ferguson

| (1) Line Number | (2) Account Number | (3) Description | (4) Original Purchase Cost | (5) Test Year Revenues (All Accts. 454) | (6) Expense Amounts | (7) Net Revenues |
|-----------------------|--------------------------|--------------------|-------------------------------------|--|---------------------------|------------------------|
| 1 | NONE | | | | | |
| 2 | | | | | | |
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FLORIDA PUBLIC SERVICE COMMISSION
COMPANY: FLORIDA POWER & LIGHT COMPANY
AND SUBSIDIARIES (CONSOLIDATED)

EXPLANATION: Provide a schedule for the last four prior years and the test year of other operation and maintenance expense summary by average customer, selected growth indices, selected growth rates and average number of customers.

Type of Data Shown:
 Projected Test Year Ended 12/31/22
 Prior Year Ended 12/31/21¹
 Historical Test Year Ended 12/31/20¹
 Proj. Subsequent Yr Ended 12/31/23

DOCKET NO.: 20210015-EI

Witness: Keith Ferguson, Scott R. Bores, Jun K. Park

| Line No. | (1) | (2) 2019 Year | (3) 2020 Year | (4) 2021 Year | (5) 2022 Year ⁽²⁾ | (6) 2023 Year ⁽²⁾ |
|----------|---|---------------------|---------------------|---------------------|------------------------------------|------------------------------------|
| 1 | SUMMARY OF OTHER O&M EXPENSES (DOLLARS PER CUSTOMER) | | | | | |
| 2 | Power Production Expense | See pages 2 and 3 | See pages 2 and 3 | See pages 2 and 3 | \$ 117.53 | \$ 120.20 |
| 3 | Transmission Expenses | See pages 2 and 3 | See pages 2 and 3 | See pages 2 and 3 | \$ 13.95 | \$ 13.45 |
| 4 | Distribution Expenses | See pages 2 and 3 | See pages 2 and 3 | See pages 2 and 3 | \$ 48.66 | \$ 49.11 |
| 5 | Customer Account Expenses | See pages 2 and 3 | See pages 2 and 3 | See pages 2 and 3 | \$ 19.21 | \$ 19.72 |
| 6 | Customer Service Expenses | See pages 2 and 3 | See pages 2 and 3 | See pages 2 and 3 | \$ 13.22 | \$ 11.90 |
| 7 | Sales Expenses | See pages 2 and 3 | See pages 2 and 3 | See pages 2 and 3 | \$ 3.52 | \$ 3.56 |
| 8 | Administration & General Expenses | See pages 2 and 3 | See pages 2 and 3 | See pages 2 and 3 | \$ 76.48 | \$ 83.36 |
| 9 | Total Other O & M Expenses | See pages 2 and 3 | See pages 2 and 3 | See pages 2 and 3 | \$ 292.58 | \$ 301.28 |
| 10 | | | | | | |
| 11 | | | | | | |
| 12 | GROWTH INDICES ¹ | | | | | |
| 13 | Consumer Price Index | 255.7 | 258.1 | 262.4 | 266.8 | 268.9 |
| 14 | Average Customer | 5,526,409 | 5,607,675 | 5,663,684 | 5,717,534 | 5,785,456 |
| 15 | CPI Percent Increase | 1.8% | 1.0% | 1.7% | 1.7% | 0.8% |
| 16 | Average Customer Percent Increase | 1.9% | 1.5% | 1.0% | 1.0% | 1.2% |
| 17 | Index Percent CPI x Customer Growth | 1.03696 | 1.02445 | 1.02698 | 1.02638 | 1.01958 |
| 18 | Average Customer Increase | 100,397 | 81,267 | 56,008 | 53,850 | 67,922 |
| 19 | | | | | | |
| 20 | | | | | | |
| 21 | DOLLAR AMOUNTS, IN CURRENT DOLLARS AND ANNUAL GROWTH RATES FOR: | | | | | |
| 22 | O & M Expense Less Fuel per KWH Sold | See pages 2 and 3 | See pages 2 and 3 | See pages 2 and 3 | \$ 0.01294 | \$ 0.01339 |
| 23 | Capital Cost per Installed Kilowatt of Capacity (Note A) | See pages 2 and 3 | See pages 2 and 3 | See pages 2 and 3 | \$ 1,058.83 | \$ 1,122.46 |
| 24 | Revenue per KWH Sold | See pages 2 and 3 | See pages 2 and 3 | See pages 2 and 3 | \$ 0.09751 | \$ 0.09604 |
| 25 | | | | | | |
| 26 | | | | | | |
| 27 | AVERAGE NUMBER OF CUSTOMERS ¹ | | | | | |
| 28 | Residential | 4,886,791 | 4,960,827 | 5,010,710 | 5,057,606 | 5,117,117 |
| 29 | Commercial | 622,212 | 628,861 | 633,964 | 640,371 | 648,333 |
| 30 | Industrial | 12,049 | 12,244 | 12,937 | 13,115 | 13,194 |
| 31 | Street Lighting | 5,129 | 5,527 | 5,867 | 6,239 | 6,611 |
| 32 | Other Sales to Public Authorities (Note B) | 228 | 216 | 205 | 203 | 203 |
| 33 | Total | 5,526,409 | 5,607,675 | 5,663,684 | 5,717,534 | 5,785,456 |

¹ The requested data is not available for consolidated FPL in the historical year. For the purpose of this MFR, FPL assumes that the total number of customers pre-consolidation equals the sum of pre-consolidation FPL and Gulf customers for the years provided. Please note that totaling values for pre-consolidation FPL and Gulf may not precisely reflect the results if the operations had been consolidated, but it is the best information available to provide the required calculation.

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. However, the differences are small enough that they do not appear due to rounding.

Note (A): Based on the Summer Peak net capability rating, including units in inactive reserve status.

Note (B): Includes other, railroads & railways, and resale customers.

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

EXPLANATION: Provide a schedule for the last four prior years and the test year of other operation and maintenance expense summary by average customer, selected growth indices, selected growth rates and average number of customers.

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

DOCKET NO.: 20210015-EI

Witness: Keith Ferguson, Scott R. Bores, Jun K. Park

| Line No. | (1) | (2) 2019 Year | (3) 2020 Year | (4) 2021 Year | (5) 2022 Year ⁽¹⁾ | (6) 2023 Year ⁽¹⁾ |
|----------|--|---------------------|---------------------|---------------------|------------------------------------|------------------------------------|
| 1 | SUMMARY OF OTHER O&M EXPENSES (DOLLARS PER CUSTOMER) | | | | | |
| 2 | Power Production Expense | \$ 106.39 | \$ 111.98 | \$ 114.05 | See page 1 | See page 1 |
| 3 | Transmission Expenses | \$ 14.77 | \$ 14.69 | \$ 14.75 | See page 1 | See page 1 |
| 4 | Distribution Expenses | \$ 97.59 | \$ 79.99 | \$ 47.26 | See page 1 | See page 1 |
| 5 | Customer Account Expenses | \$ 17.22 | \$ 22.65 | \$ 20.00 | See page 1 | See page 1 |
| 6 | Customer Service Expenses | \$ 10.13 | \$ 9.45 | \$ 10.19 | See page 1 | See page 1 |
| 7 | Sales Expenses | \$ 4.05 | \$ 2.87 | \$ 4.46 | See page 1 | See page 1 |
| 8 | Administration & General Expenses | \$ 62.52 | \$ 56.95 | \$ 67.80 | See page 1 | See page 1 |
| 9 | Total Other O & M Expenses | \$ 312.67 | \$ 298.57 | \$ 278.52 | See page 1 | See page 1 |
| 10 | | | | | | |
| 11 | | | | | | |
| 12 | GROWTH INDICES | | | | | |
| 13 | Consumer Price Index | 255.7 | 258.1 | 262.4 | See page 1 | See page 1 |
| 14 | Average Customer | 5,061,525 | 5,136,995 | 5,188,943 | See page 1 | See page 1 |
| 15 | CPI Percent Increase | 1.8% | 1.0% | 1.7% | See page 1 | See page 1 |
| 16 | Average Customer Percent Increase | 2.0% | 1.5% | 1.0% | See page 1 | See page 1 |
| 17 | Index Percent CPI x Customer Growth | 1.03868 | 1.02466 | 1.02711 | See page 1 | See page 1 |
| 18 | Average Customer Increase | 100,196 | 75,470 | 51,947 | See page 1 | See page 1 |
| 19 | | | | | | |
| 20 | | | | | | |
| 21 | DOLLAR AMOUNTS, IN CURRENT DOLLARS AND ANNUAL GROWTH RATES FOR: | | | | | |
| 22 | O & M Expense Less Fuel per KWH Sold | \$ 0.01327 | \$ 0.01260 | \$ 0.01229 | See page 1 | See page 1 |
| 23 | Capital Cost per Installed Kilowatt of Capacity (Note A) | \$ 895.84 | \$ 944.52 | \$ 1,040.29 | See page 1 | See page 1 |
| 24 | Revenue per KWH Sold | \$ 0.09677 | \$ 0.08893 | \$ 0.09527 | See page 1 | See page 1 |
| 25 | | | | | | |
| 26 | | | | | | |
| 27 | AVERAGE NUMBER OF CUSTOMERS | | | | | |
| 28 | Residential | 4,479,356 | 4,548,301 | 4,594,396 | See page 1 | See page 1 |
| 29 | Commercial | 565,622 | 571,587 | 576,415 | See page 1 | See page 1 |
| 30 | Industrial | 11,799 | 11,999 | 12,692 | See page 1 | See page 1 |
| 31 | Street Lighting | 4,523 | 4,893 | 5,236 | See page 1 | See page 1 |
| 32 | Other Sales to Public Authorities (Note B) | 227 | 215 | 203 | See page 1 | See page 1 |
| 33 | Total | 5,061,525 | 5,136,995 | 5,188,943 | See page 1 | See page 1 |
| 34 | | | | | | |
| 35 | | | | | | |
| 36 | | | | | | |
| 37 | ¹ In order to maintain a balanced capital structure reflecting FPL's proposed equity ratio on a jurisdictional adjusted basis, the forecasted amounts for certain line items are slightly different between the "with" and "without" RSAM versions of this MFR. | | | | | |
| 38 | However, the differences are small enough that they do not appear due to rounding. | | | | | |
| 39 | | | | | | |
| 40 | Note (A): Based on the Summer Peak net capability rating, including units in inactive reserve status. | | | | | |
| 41 | Note (B): Includes other, railroads & railways, and resale customers. | | | | | |

Supporting Schedules: C-40, C-6 (with RSAM)

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION EXPLANATION: Provide a schedule for the last four prior years and the test year of other operation and maintenance expense summary by average customer, selected growth indices, selected growth rates and average number of customers.

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

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

DOCKET NO.: 20210015-EI

Witness: Keith Ferguson, Scott R. Bores, Jun K. Park

| Line No. | (1) | (2) 2019 Year | (3) 2020 Year | (4) 2021 Year | (5) 2022 Year ⁽¹⁾ | (6) 2023 Year ⁽¹⁾ |
|----------|--|---------------------|---------------------|---------------------|------------------------------------|------------------------------------|
| 1 | SUMMARY OF OTHER O&M EXPENSES (DOLLARS PER CUSTOMER) | | | | | |
| 2 | Power Production Expense | \$ 235.80 | \$ 171.56 | \$ 177.64 | See page 1 | See page 1 |
| 3 | Transmission Expenses | \$ 53.18 | \$ 47.82 | \$ 55.66 | See page 1 | See page 1 |
| 4 | Distribution Expenses | \$ 83.55 | \$ 80.09 | \$ 63.44 | See page 1 | See page 1 |
| 5 | Customer Account Expenses | \$ 27.94 | \$ 67.59 | \$ 42.49 | See page 1 | See page 1 |
| 6 | Customer Service Expenses | \$ 32.09 | \$ 19.85 | \$ 28.73 | See page 1 | See page 1 |
| 7 | Sales Expenses | \$ 3.36 | \$ 2.56 | \$ 1.09 | See page 1 | See page 1 |
| 8 | Administration & General Expenses | \$ 241.18 | \$ 122.70 | \$ 124.98 | See page 1 | See page 1 |
| 9 | Total Other O & M Expenses | \$ 677.10 | \$ 512.17 | \$ 494.04 | See page 1 | See page 1 |
| 10 | | | | | | |
| 11 | | | | | | |
| 12 | GROWTH INDICES | | | | | |
| 13 | Consumer Price Index | 255.7 | 258.1 | 262.4 | See page 1 | See page 1 |
| 14 | Average Customer | 464,884 | 470,680 | 474,741 | See page 1 | See page 1 |
| 15 | CPI Percent Increase | 1.8% | 1.0% | 1.7% | See page 1 | See page 1 |
| 16 | Average Customer Percent Increase | 0.0% | 1.2% | 0.9% | See page 1 | See page 1 |
| 17 | Index Percent CPI x Customer Growth | 1.01856 | 1.02220 | 1.02560 | See page 1 | See page 1 |
| 18 | Average Customer Increase | 201 | 5,796 | 4,061 | See page 1 | See page 1 |
| 19 | | | | | | |
| 20 | | | | | | |
| 21 | DOLLAR AMOUNTS, IN CURRENT DOLLARS AND ANNUAL GROWTH RATES FOR: | | | | | |
| 22 | O & M Expense Less Fuel per KWH Sold | \$ 0.02756 | \$ 0.02206 | \$ 0.02106 | See page 1 | See page 1 |
| 23 | Capital Cost per Installed Kilowatt of Capacity (Note A) | \$ 1,287.83 | \$ 1,234.02 | \$ 804.53 | See page 1 | See page 1 |
| 24 | Revenue per KWH Sold | \$ 0.11275 | \$ 0.12307 | \$ 0.14016 | See page 1 | See page 1 |
| 25 | | | | | | |
| 26 | | | | | | |
| 27 | AVERAGE NUMBER OF CUSTOMERS | | | | | |
| 28 | Residential | 407,436 | 412,526 | 416,314 | See page 1 | See page 1 |
| 29 | Commercial | 56,590 | 57,274 | 57,549 | See page 1 | See page 1 |
| 30 | Industrial | 250 | 245 | 245 | See page 1 | See page 1 |
| 31 | Street Lighting | 607 | 634 | 631 | See page 1 | See page 1 |
| 32 | Other Sales to Public Authorities (Note B) | 1 | 1 | 2 | See page 1 | See page 1 |
| 33 | Total | 464,884 | 470,680 | 474,741 | See page 1 | See page 1 |
| 34 | | | | | | |
| 35 | | | | | | |
| 36 | | | | | | |
| 37 | ¹ In order to maintain a balanced capital structure reflecting FPL's proposed equity ratio on a jurisdictional adjusted basis, the forecasted amounts for certain line items are slightly different between the "with" and "without" RSAM versions of this MFR. | | | | | |
| 38 | However, the differences are small enough that they do not appear due to rounding. | | | | | |
| 39 | | | | | | |
| 40 | Note (A): Based on the Summer Peak net capability rating, including units in inactive reserve status. | | | | | |
| 41 | Note (B): Includes other, railroads & railways, and resale customers. | | | | | |

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

EXPLANATION: Provide a schedule for the last four prior years and the test year of other operation and maintenance expense summary by average customer, selected growth indices, selected growth rates and average number of customers.

Type of Data Shown:
 Projected Test Year Ended 12/31/22
 Prior Year Ended 12/31/21¹
 Historical Test Year Ended 12/31/20¹
 Proj. Subsequent Yr Ended 12/31/23

DOCKET NO.: 20210015-EI

Witness: Keith Ferguson, Scott R. Bores, Jun K. Park

| Line No. | (1) | (2) 2019 Year | (3) 2020 Year | (4) 2021 Year | (5) 2022 Year ⁽²⁾ | (6) 2023 Year ⁽²⁾ |
|----------|---|---------------------|---------------------|---------------------|------------------------------------|------------------------------------|
| 1 | SUMMARY OF OTHER O&M EXPENSES (DOLLARS PER CUSTOMER) | | | | | |
| 2 | Power Production Expense | See pages 2 and 3 | See pages 2 and 3 | See pages 2 and 3 | \$ 117.53 | \$ 120.20 |
| 3 | Transmission Expenses | See pages 2 and 3 | See pages 2 and 3 | See pages 2 and 3 | \$ 13.95 | \$ 13.45 |
| 4 | Distribution Expenses | See pages 2 and 3 | See pages 2 and 3 | See pages 2 and 3 | \$ 48.66 | \$ 49.11 |
| 5 | Customer Account Expenses | See pages 2 and 3 | See pages 2 and 3 | See pages 2 and 3 | \$ 19.21 | \$ 19.72 |
| 6 | Customer Service Expenses | See pages 2 and 3 | See pages 2 and 3 | See pages 2 and 3 | \$ 13.22 | \$ 11.90 |
| 7 | Sales Expenses | See pages 2 and 3 | See pages 2 and 3 | See pages 2 and 3 | \$ 3.52 | \$ 3.56 |
| 8 | Administration & General Expenses | See pages 2 and 3 | See pages 2 and 3 | See pages 2 and 3 | \$ 76.48 | \$ 83.36 |
| 9 | Total Other O & M Expenses | See pages 2 and 3 | See pages 2 and 3 | See pages 2 and 3 | \$ 292.58 | \$ 301.28 |
| 10 | | | | | | |
| 11 | | | | | | |
| 12 | GROWTH INDICES ¹ | | | | | |
| 13 | Consumer Price Index | 255.7 | 258.1 | 262.4 | 266.8 | 268.9 |
| 14 | Average Customer | 5,526,409 | 5,607,675 | 5,663,684 | 5,717,534 | 5,785,456 |
| 15 | CPI Percent Increase | 1.8% | 1.0% | 1.7% | 1.7% | 0.8% |
| 16 | Average Customer Percent Increase | 1.9% | 1.5% | 1.0% | 1.0% | 1.2% |
| 17 | Index Percent CPI x Customer Growth | 1.03696 | 1.02445 | 1.02698 | 1.02638 | 1.01958 |
| 18 | Average Customer Increase | 100,397 | 81,267 | 56,008 | 53,850 | 67,922 |
| 19 | | | | | | |
| 20 | | | | | | |
| 21 | DOLLAR AMOUNTS, IN CURRENT DOLLARS AND ANNUAL GROWTH RATES FOR: | | | | | |
| 22 | O & M Expense Less Fuel per KWH Sold | See pages 2 and 3 | See pages 2 and 3 | See pages 2 and 3 | \$ 0.01294 | \$ 0.01339 |
| 23 | Capital Cost per Installed Kilowatt of Capacity (Note A) | See pages 2 and 3 | See pages 2 and 3 | See pages 2 and 3 | \$ 1,058.83 | \$ 1,122.46 |
| 24 | Revenue per KWH Sold | See pages 2 and 3 | See pages 2 and 3 | See pages 2 and 3 | \$ 0.09751 | \$ 0.09604 |
| 25 | | | | | | |
| 26 | | | | | | |
| 27 | AVERAGE NUMBER OF CUSTOMERS ¹ | | | | | |
| 28 | Residential | 4,886,791 | 4,960,827 | 5,010,710 | 5,057,606 | 5,117,117 |
| 29 | Commercial | 622,212 | 628,861 | 633,964 | 640,371 | 648,333 |
| 30 | Industrial | 12,049 | 12,244 | 12,937 | 13,115 | 13,194 |
| 31 | Street Lighting | 5,129 | 5,527 | 5,867 | 6,239 | 6,611 |
| 32 | Other Sales to Public Authorities (Note B) | 228 | 216 | 205 | 203 | 203 |
| 33 | Total | 5,526,409 | 5,607,675 | 5,663,684 | 5,717,534 | 5,785,456 |

¹ The requested data is not available for consolidated FPL in the historical year. For the purpose of this MFR, FPL assumes that the total number of customers pre-consolidation equals the sum of pre-consolidation FPL and Gulf customers for the years provided. Please note that totaling values for pre-consolidation FPL and Gulf may not precisely reflect the results if the operations had been consolidated, but it is the best information available to provide the required calculation.

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. However, the differences are small enough that they do not appear due to rounding.

Note (A): Based on the Summer Peak net capability rating, including units in inactive reserve status.

Note (B): Includes other, railroads & railways, and resale customers.

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

EXPLANATION: Provide a schedule for the last four prior years and the test year of other operation and maintenance expense summary by average customer, selected growth indices, selected growth rates and average number of customers.

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

DOCKET NO.: 20210015-EI

Witness: Keith Ferguson, Scott R. Bores, Jun K. Park

| Line No. | (1) | (2) 2019 Year | (3) 2020 Year | (4) 2021 Year | (5) 2022 Year ⁽¹⁾ | (6) 2023 Year ⁽¹⁾ |
|----------|--|---------------------|---------------------|---------------------|------------------------------------|------------------------------------|
| 1 | SUMMARY OF OTHER O&M EXPENSES (DOLLARS PER CUSTOMER) | | | | | |
| 2 | Power Production Expense | \$ 106.39 | \$ 111.98 | \$ 114.05 | See page 1 | See page 1 |
| 3 | Transmission Expenses | \$ 14.77 | \$ 14.69 | \$ 14.75 | See page 1 | See page 1 |
| 4 | Distribution Expenses | \$ 97.59 | \$ 79.99 | \$ 47.26 | See page 1 | See page 1 |
| 5 | Customer Account Expenses | \$ 17.22 | \$ 22.65 | \$ 20.00 | See page 1 | See page 1 |
| 6 | Customer Service Expenses | \$ 10.13 | \$ 9.45 | \$ 10.19 | See page 1 | See page 1 |
| 7 | Sales Expenses | \$ 4.05 | \$ 2.87 | \$ 4.46 | See page 1 | See page 1 |
| 8 | Administration & General Expenses | \$ 62.52 | \$ 56.95 | \$ 67.80 | See page 1 | See page 1 |
| 9 | Total Other O & M Expenses | \$ 312.67 | \$ 298.57 | \$ 278.52 | See page 1 | See page 1 |
| 10 | | | | | | |
| 11 | | | | | | |
| 12 | GROWTH INDICES | | | | | |
| 13 | Consumer Price Index | 255.7 | 258.1 | 262.4 | See page 1 | See page 1 |
| 14 | Average Customer | 5,061,525 | 5,136,995 | 5,188,943 | See page 1 | See page 1 |
| 15 | CPI Percent Increase | 1.8% | 1.0% | 1.7% | See page 1 | See page 1 |
| 16 | Average Customer Percent Increase | 2.0% | 1.5% | 1.0% | See page 1 | See page 1 |
| 17 | Index Percent CPI x Customer Growth | 1.03868 | 1.02466 | 1.02711 | See page 1 | See page 1 |
| 18 | Average Customer Increase | 100,196 | 75,470 | 51,947 | See page 1 | See page 1 |
| 19 | | | | | | |
| 20 | | | | | | |
| 21 | DOLLAR AMOUNTS, IN CURRENT DOLLARS AND ANNUAL GROWTH RATES FOR: | | | | | |
| 22 | O & M Expense Less Fuel per KWH Sold | \$ 0.01327 | \$ 0.01260 | \$ 0.01229 | See page 1 | See page 1 |
| 23 | Capital Cost per Installed Kilowatt of Capacity (Note A) | \$ 895.84 | \$ 944.52 | \$ 1,040.29 | See page 1 | See page 1 |
| 24 | Revenue per KWH Sold | \$ 0.09677 | \$ 0.08893 | \$ 0.09527 | See page 1 | See page 1 |
| 25 | | | | | | |
| 26 | | | | | | |
| 27 | AVERAGE NUMBER OF CUSTOMERS | | | | | |
| 28 | Residential | 4,479,356 | 4,548,301 | 4,594,396 | See page 1 | See page 1 |
| 29 | Commercial | 565,622 | 571,587 | 576,415 | See page 1 | See page 1 |
| 30 | Industrial | 11,799 | 11,999 | 12,692 | See page 1 | See page 1 |
| 31 | Street Lighting | 4,523 | 4,893 | 5,236 | See page 1 | See page 1 |
| 32 | Other Sales to Public Authorities (Note B) | 227 | 215 | 203 | See page 1 | See page 1 |
| 33 | Total | 5,061,525 | 5,136,995 | 5,188,943 | See page 1 | See page 1 |
| 34 | | | | | | |
| 35 | | | | | | |
| 36 | | | | | | |
| 37 | ¹ In order to maintain a balanced capital structure reflecting FPL's proposed equity ratio on a jurisdictional adjusted basis, the forecasted amounts for certain line items are slightly different between the "with" and "without" RSAM versions of this MFR. | | | | | |
| 38 | However, the differences are small enough that they do not appear due to rounding. | | | | | |
| 39 | | | | | | |
| 40 | Note (A): Based on the Summer Peak net capability rating, including units in inactive reserve status. | | | | | |
| 41 | Note (B): Includes other, railroads & railways, and resale customers. | | | | | |

Supporting Schedules: C-40, C-6 (without RSAM)

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION EXPLANATION: Provide a schedule for the last four prior years and the test year of other operation and maintenance expense summary by average customer, selected growth indices, selected growth rates and average number of customers.

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

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

DOCKET NO.: 20210015-EI

Witness: Keith Ferguson, Scott R. Bores, Jun K. Park

| Line No. | (1) | (2) 2019 Year | (3) 2020 Year | (4) 2021 Year | (5) 2022 Year ⁽¹⁾ | (6) 2023 Year ⁽¹⁾ |
|----------|--|---------------------|---------------------|---------------------|------------------------------------|------------------------------------|
| 1 | SUMMARY OF OTHER O&M EXPENSES (DOLLARS PER CUSTOMER) | | | | | |
| 2 | Power Production Expense | \$ 235.80 | \$ 171.56 | \$ 177.64 | See page 1 | See page 1 |
| 3 | Transmission Expenses | \$ 53.18 | \$ 47.82 | \$ 55.66 | See page 1 | See page 1 |
| 4 | Distribution Expenses | \$ 83.55 | \$ 80.09 | \$ 63.44 | See page 1 | See page 1 |
| 5 | Customer Account Expenses | \$ 27.94 | \$ 67.59 | \$ 42.49 | See page 1 | See page 1 |
| 6 | Customer Service Expenses | \$ 32.09 | \$ 19.85 | \$ 28.73 | See page 1 | See page 1 |
| 7 | Sales Expenses | \$ 3.36 | \$ 2.56 | \$ 1.09 | See page 1 | See page 1 |
| 8 | Administration & General Expenses | \$ 241.18 | \$ 122.70 | \$ 124.98 | See page 1 | See page 1 |
| 9 | Total Other O & M Expenses | \$ 677.10 | \$ 512.17 | \$ 494.04 | See page 1 | See page 1 |
| 10 | | | | | | |
| 11 | | | | | | |
| 12 | GROWTH INDICES | | | | | |
| 13 | Consumer Price Index | 255.7 | 258.1 | 262.4 | See page 1 | See page 1 |
| 14 | Average Customer | 464,884 | 470,680 | 474,741 | See page 1 | See page 1 |
| 15 | CPI Percent Increase | 1.8% | 1.0% | 1.7% | See page 1 | See page 1 |
| 16 | Average Customer Percent Increase | 0.0% | 1.2% | 0.9% | See page 1 | See page 1 |
| 17 | Index Percent CPI x Customer Growth | 1.01856 | 1.02220 | 1.02560 | See page 1 | See page 1 |
| 18 | Average Customer Increase | 201 | 5,796 | 4,061 | See page 1 | See page 1 |
| 19 | | | | | | |
| 20 | | | | | | |
| 21 | DOLLAR AMOUNTS, IN CURRENT DOLLARS AND ANNUAL GROWTH RATES FOR: | | | | | |
| 22 | O & M Expense Less Fuel per KWH Sold | \$ 0.02756 | \$ 0.02206 | \$ 0.02106 | See page 1 | See page 1 |
| 23 | Capital Cost per Installed Kilowatt of Capacity (Note A) | \$ 1,287.83 | \$ 1,234.02 | \$ 804.53 | See page 1 | See page 1 |
| 24 | Revenue per KWH Sold | \$ 0.11275 | \$ 0.12307 | \$ 0.14016 | See page 1 | See page 1 |
| 25 | | | | | | |
| 26 | | | | | | |
| 27 | AVERAGE NUMBER OF CUSTOMERS | | | | | |
| 28 | Residential | 407,436 | 412,526 | 416,314 | See page 1 | See page 1 |
| 29 | Commercial | 56,590 | 57,274 | 57,549 | See page 1 | See page 1 |
| 30 | Industrial | 250 | 245 | 245 | See page 1 | See page 1 |
| 31 | Street Lighting | 607 | 634 | 631 | See page 1 | See page 1 |
| 32 | Other Sales to Public Authorities (Note B) | 1 | 1 | 2 | See page 1 | See page 1 |
| 33 | Total | 464,884 | 470,680 | 474,741 | See page 1 | See page 1 |
| 34 | | | | | | |
| 35 | | | | | | |
| 36 | | | | | | |
| 37 | ¹ In order to maintain a balanced capital structure reflecting FPL's proposed equity ratio on a jurisdictional adjusted basis, the forecasted amounts for certain line items are slightly different between the "with" and "without" RSAM versions of this MFR. | | | | | |
| 38 | However, the differences are small enough that they do not appear due to rounding. | | | | | |
| 39 | | | | | | |
| 40 | Note (A): Based on the Summer Peak net capability rating, including units in inactive reserve status. | | | | | |
| 41 | Note (B): Includes other, railroads & railways, and resale customers. | | | | | |

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

EXPLANATION: Provide the following statistical data for the company,
by calendar year for the most recent 5 historical years.

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

DOCKET NO.: 20210015-EI

Witness: Jun K. Park, Michael Spoor, Thomas Broad,
Robert Coffey

| Line No. | (1) | (2) Year 2015 | (3) Year 2016 | (4) Year 2017 | (5) Year 2018 | (6) Year 2019 | (7) Average Annual Growth Rate |
|----------|-----|---------------------|---------------------|---------------------|---------------------|---------------------|--------------------------------------|
|----------|-----|---------------------|---------------------|---------------------|---------------------|---------------------|--------------------------------------|

1 NOTE: FPL and Gulf were not consolidated in years requested. See pre-consolidation FPL and pre-consolidation Gulf responses for Historical Year Ended 12/31/20 contained
 2 in the MFR Schedules for the 2022 Test Year.
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FLORIDA PUBLIC SERVICE COMMISSION
COMPANY: FLORIDA POWER & LIGHT COMPANY
AND SUBSIDIARIES (CONSOLIDATED)

EXPLANATION: Provide the following Payroll and Fringe Benefits data for the historical test year and two prior years. If a projected test year is used, provide the same data for the projected test year and for prior years to include two historical years.

Type of Data Shown:
 Projected Test Year Ended 12/31/22
 Prior Year Ended 12/31/21¹
 Historical Test Year Ended 12/31/20¹
 Proj. Subsequent Yr Ended 12/31/23

DOCKET NO.: 20210015-EI

Witness: Kathleen Slattery, Jun K. Park

| Line No. | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) | (14) |
|----------|-------------------------------------|----------------------|-----------|------|-----------|-----------|------|---------------------|-------------------|------|-------------------|-------------------|------|-------------------|
| | | Subsequent Year 2023 | %Increase | CPI | Amount | %Increase | CPI | Amount ¹ | %Increase | CPI | Amount | %Increase | CPI | Amount |
| 1 | <u>Total Company Basis</u> | | | | | | | | | | | | | |
| 2 | | | | | | | | | | | | | | |
| 3 | | | | | | | | | | | | | | |
| 4 | Gross Payroll ² | 1,439,711 | 3.27% | 0.8% | 1,394,180 | 1.63% | 1.7% | 1,371,805 | See pages 2 and 3 | 1.7% | See pages 2 and 3 | See pages 2 and 3 | 1.0% | See pages 2 and 3 |
| 5 | Gross Average Salary | 148,424 | 3.40% | | 143,538 | 2.29% | | 140,324 | See pages 2 and 3 | | See pages 2 and 3 | See pages 2 and 3 | | See pages 2 and 3 |
| 6 | | | | | | | | | | | | | | |
| 7 | <u>Fringe Benefits</u> | | | | | | | | | | | | | |
| 8 | | | | | | | | | | | | | | |
| 9 | Life Insurance | 1,936 | 5.59% | | 1,833 | 1.80% | | 1,801 | See pages 2 and 3 | | See pages 2 and 3 | See pages 2 and 3 | | See pages 2 and 3 |
| 10 | Medical Insurance | 92,518 | 1.60% | | 91,062 | 6.17% | | 85,773 | See pages 2 and 3 | | See pages 2 and 3 | See pages 2 and 3 | | See pages 2 and 3 |
| 11 | Retirement Plan | (97,679) | -10.54% | | (88,366) | 2.36% | | (90,502) | See pages 2 and 3 | | See pages 2 and 3 | See pages 2 and 3 | | See pages 2 and 3 |
| 12 | Employee Savings Plan | 44,046 | 3.01% | | 42,759 | 1.77% | | 42,017 | See pages 2 and 3 | | See pages 2 and 3 | See pages 2 and 3 | | See pages 2 and 3 |
| 13 | Federal Insurance Contributions Act | 95,184 | 3.27% | | 92,173 | 1.63% | | 90,694 | See pages 2 and 3 | | See pages 2 and 3 | See pages 2 and 3 | | See pages 2 and 3 |
| 14 | Federal & State Unemployment Taxes | 638 | 3.27% | | 618 | 1.63% | | 608 | See pages 2 and 3 | | See pages 2 and 3 | See pages 2 and 3 | | See pages 2 and 3 |
| 15 | Worker's Compensation | 3,426 | 1.84% | | 3,364 | 2.00% | | 3,299 | See pages 2 and 3 | | See pages 2 and 3 | See pages 2 and 3 | | See pages 2 and 3 |
| 16 | Other | | | | | | | | | | | | | |
| 17 | Educational Assistance | 1,346 | 3.56% | | 1,299 | 3.41% | | 1,257 | See pages 2 and 3 | | See pages 2 and 3 | See pages 2 and 3 | | See pages 2 and 3 |
| 18 | Employee Welfare | 10,740 | -0.26% | | 10,768 | -20.48% | | 13,541 | See pages 2 and 3 | | See pages 2 and 3 | See pages 2 and 3 | | See pages 2 and 3 |
| 19 | Post Retirement Benefits | 8,034 | 56.62% | | 5,130 | 235.64% | | (3,782) | See pages 2 and 3 | | See pages 2 and 3 | See pages 2 and 3 | | See pages 2 and 3 |
| 20 | Post Employment Disability Benefit | 4,332 | 11.78% | | 3,876 | 29.16% | | 3,001 | See pages 2 and 3 | | See pages 2 and 3 | See pages 2 and 3 | | See pages 2 and 3 |
| 21 | Dental Insurance | 4,212 | -0.15% | | 4,219 | -0.07% | | 4,222 | See pages 2 and 3 | | See pages 2 and 3 | See pages 2 and 3 | | See pages 2 and 3 |
| 22 | | | | | | | | | | | | | | |
| 23 | Sub Total-Fringes | 168,733 | 0.00% | | 168,736 | 11.06% | | 151,927 | See pages 2 and 3 | | See pages 2 and 3 | See pages 2 and 3 | | See pages 2 and 3 |
| 24 | | | | | | | | | | | | | | |
| 25 | Total Payroll and Fringes | 1,608,445 | 2.91% | | 1,562,916 | 2.57% | | 1,523,732 | See pages 2 and 3 | | See pages 2 and 3 | See pages 2 and 3 | | See pages 2 and 3 |
| 26 | | | | | | | | | | | | | | |
| 27 | Average Employees | 9,700 | -0.13% | | 9,713 | -0.64% | | 9,776 | See pages 2 and 3 | | See pages 2 and 3 | See pages 2 and 3 | | See pages 2 and 3 |
| 28 | | | | | | | | | | | | | | |
| 29 | Payroll and Fringes Per Employee | 165,819 | 3.05% | | 160,910 | 3.24% | | 155,865 | See pages 2 and 3 | | See pages 2 and 3 | See pages 2 and 3 | | See pages 2 and 3 |
| 30 | | | | | | | | | | | | | | |

¹ The requested data is not available for consolidated FPL in the prior year. For the purpose of this MFR, prior year payroll and fringe benefit for all accounts is instead assumed to be the sum of the payroll and fringe benefit of pre-consolidation FPL and pre-consolidation Gulf in the prior year. Please note that totaling values for pre-consolidation FPL and Gulf may not precisely reflect the results if the operations had been consolidated, but it is the best information available to provide the required calculation.

² Gross payroll includes all wages and salaries, overtime, premium pay and miscellaneous other earnings.

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

EXPLANATION: Provide the following Payroll and Fringe Benefits data for the historical test year and two prior years. If a projected test year is used, provide the same data for the projected test year and for prior years to include two historical years.

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

DOCKET NO.: 20210015-EI

Witness: Kathleen Slattery, Jun K. Park

| Line No. | (1) | (2) | | (4) | (5) | | (7) | (8) | | (10) | (11) | | (12) | | (13) | | (14) | |
|----------|---|----------------------|------------|------|------------|----------------|------|-----------|---------|------|-----------------|-----------|------|-----------|-----------|-----|--------|-----------|
| | | Subsequent Year 2023 | %Increase | | CPI | Test Year 2022 | | %Increase | CPI | | Prior Year 2021 | %Increase | CPI | Amount | %Increase | CPI | Amount | %Increase |
| 1 | <u>Total Company Basis</u> | | | | | | | | | | | | | | | | | |
| 2 | | | | | | | | | | | | | | | | | | |
| 3 | | | | | | | | | | | | | | | | | | |
| 4 | Gross Payroll ¹ | See page 1 | See page 1 | 0.8% | See page 1 | See page 1 | 1.7% | 1,278,428 | 4.03% | 1.7% | 1,228,906 | 6.48% | 1.0% | 1,154,076 | | | | |
| 5 | Gross Average Salary | See page 1 | See page 1 | | See page 1 | See page 1 | | 142,348 | 0.28% | | 141,944 | 4.92% | | 135,292 | | | | |
| 6 | | | | | | | | | | | | | | | | | | |
| 7 | <u>Fringe Benefits</u> | | | | | | | | | | | | | | | | | |
| 8 | | | | | | | | | | | | | | | | | | |
| 9 | Life Insurance | See page 1 | See page 1 | | See page 1 | See page 1 | | 1,666 | 53.27% | | 1,087 | -40.98% | | 1,841 | | | | |
| 10 | Medical Insurance | See page 1 | See page 1 | | See page 1 | See page 1 | | 77,891 | 16.41% | | 66,913 | -15.50% | | 79,186 | | | | |
| 11 | Retirement Plan | See page 1 | See page 1 | | See page 1 | See page 1 | | (83,021) | -10.03% | | (75,453) | -8.09% | | (69,806) | | | | |
| 12 | Employee Savings Plan | See page 1 | See page 1 | | See page 1 | See page 1 | | 38,664 | 4.28% | | 37,079 | 3.01% | | 35,994 | | | | |
| 13 | Federal Insurance Contributions Act | See page 1 | See page 1 | | See page 1 | See page 1 | | 84,521 | 6.93% | | 79,046 | 5.54% | | 74,896 | | | | |
| 14 | Federal & State Unemployment Taxes | See page 1 | See page 1 | | See page 1 | See page 1 | | 566 | 19.74% | | 473 | -1.43% | | 480 | | | | |
| 15 | Worker's Compensation | See page 1 | See page 1 | | See page 1 | See page 1 | | 2,607 | -56.93% | | 6,054 | 0.49% | | 6,024 | | | | |
| 16 | Other | | | | | | | - | | | - | | | - | | | | |
| 17 | Educational Assistance | See page 1 | See page 1 | | See page 1 | See page 1 | | 1,160 | 42.41% | | 814 | -0.70% | | 820 | | | | |
| 18 | Employee Welfare | See page 1 | See page 1 | | See page 1 | See page 1 | | 12,795 | -10.88% | | 14,357 | 9.04% | | 13,167 | | | | |
| 19 | Post Retirement Benefits | See page 1 | See page 1 | | See page 1 | See page 1 | | (3,176) | -17.94% | | (2,692) | 22.91% | | (3,493) | | | | |
| 20 | Post Employment Disability Benefit | See page 1 | See page 1 | | See page 1 | See page 1 | | 2,755 | 28.79% | | 2,139 | -38.35% | | 3,470 | | | | |
| 21 | Dental Insurance | See page 1 | See page 1 | | See page 1 | See page 1 | | 3,945 | 32.44% | | 2,979 | -23.88% | | 3,913 | | | | |
| 22 | | | | | | | | | | | | | | | | | | |
| 23 | Sub Total-Fringes | See page 1 | See page 1 | | See page 1 | See page 1 | | 140,374 | 5.71% | | 132,796 | -9.35% | | 146,493 | | | | |
| 24 | | | | | | | | | | | | | | | | | | |
| 25 | Total Payroll and Fringes | See page 1 | See page 1 | | See page 1 | See page 1 | | 1,418,801 | 4.19% | | 1,361,702 | 4.70% | | 1,300,569 | | | | |
| 26 | | | | | | | | | | | | | | | | | | |
| 27 | Average Employees | See page 1 | See page 1 | | See page 1 | See page 1 | | 8,981 | 3.73% | | 8,658 | 1.49% | | 8,530 | | | | |
| 28 | | | | | | | | | | | | | | | | | | |
| 29 | Payroll and Fringes Per Employee | See page 1 | See page 1 | | See page 1 | See page 1 | | 157,978 | 0.44% | | 157,282 | 3.16% | | 152,465 | | | | |
| 30 | | | | | | | | | | | | | | | | | | |
| 31 | ¹ Gross payroll includes all wages and salaries, overtime, premium pay and miscellaneous other earnings. | | | | | | | | | | | | | | | | | |
| 32 | | | | | | | | | | | | | | | | | | |

FLORIDA PUBLIC SERVICE COMMISSION EXPLANATION: Provide the following Payroll and Fringe Benefits data for the historical test year and two prior years. If a projected test year is used, provide the same data for the projected test year and for prior years to include two historical years.

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

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

DOCKET NO.: 20210015-EI

Witness: Kathleen Slattery, Jun K. Park

| Line No. | (1) | (2) Subsequent Year 2023 | | (3) | (4) Test Year 2022 | | (5) | (6) Prior Year 2021 | | (7) | (8) Historical Year 2020 | | (9) | (10) Historical Year 2019 | |
|----------|---|--------------------------|------------|------|--------------------|------------|------|---------------------|-----------|------|--------------------------|-----------|------|---------------------------|-----------|
| | | Amount | %Increase | CPI | Amount | %Increase | CPI | Amount | %Increase | CPI | Amount | %Increase | CPI | Amount | %Increase |
| 1 | <u>Total Company Basis</u> | | | | | | | | | | | | | | |
| 2 | | | | | | | | | | | | | | | |
| 3 | | | | | | | | | | | | | | | |
| 4 | Gross Payroll ¹ | See page 1 | See page 1 | 0.8% | See page 1 | See page 1 | 1.7% | 93,377 | -8.76% | 1.7% | 102,339 | -8.70% | 1.0% | 112,093 | |
| 5 | Gross Average Salary | See page 1 | See page 1 | | See page 1 | See page 1 | | 117,455 | -5.92% | | 124,842 | 11.71% | | 111,757 | |
| 6 | | | | | | | | | | | | | | | |
| 7 | <u>Fringe Benefits</u> | | | | | | | | | | | | | | |
| 8 | | | | | | | | | | | | | | | |
| 9 | Life Insurance | See page 1 | See page 1 | | See page 1 | See page 1 | | 135 | -2.33% | | 138 | -20.06% | | 173 | |
| 10 | Medical Insurance | See page 1 | See page 1 | | See page 1 | See page 1 | | 7,883 | 14.63% | | 6,876 | -31.30% | | 10,010 | |
| 11 | Retirement Plan | See page 1 | See page 1 | | See page 1 | See page 1 | | (7,481) | -9.68% | | (6,821) | 12.34% | | (7,781) | |
| 12 | Employee Savings Plan | See page 1 | See page 1 | | See page 1 | See page 1 | | 3,353 | -7.07% | | 3,608 | -12.07% | | 4,103 | |
| 13 | Federal Insurance Contributions Act | See page 1 | See page 1 | | See page 1 | See page 1 | | 6,173 | -12.87% | | 7,085 | -14.89% | | 8,325 | |
| 14 | Federal & State Unemployment Taxes | See page 1 | See page 1 | | See page 1 | See page 1 | | 41 | -10.01% | | 46 | -17.83% | | 56 | |
| 15 | Worker's Compensation | See page 1 | See page 1 | | See page 1 | See page 1 | | 691 | 22.34% | | 565 | 7.66% | | 525 | |
| 16 | Other | | | | | | | | | | | | | | |
| 17 | Educational Assistance | See page 1 | See page 1 | | See page 1 | See page 1 | | 97 | 219.41% | | 30 | -48.70% | | 59 | |
| 18 | Employee Welfare | See page 1 | See page 1 | | See page 1 | See page 1 | | 746 | -12.57% | | 853 | -53.95% | | 1,852 | |
| 19 | Post Retirement Benefits | See page 1 | See page 1 | | See page 1 | See page 1 | | (607) | -17.96% | | (514) | 25.04% | | (686) | |
| 20 | Post Employment Disability Benefit | See page 1 | See page 1 | | See page 1 | See page 1 | | 246 | 22.02% | | 201 | -74.17% | | 779 | |
| 21 | Dental Insurance | See page 1 | See page 1 | | See page 1 | See page 1 | | 277 | 27.13% | | 218 | 47.98% | | 147 | |
| 22 | | | | | | | | | | | | | | | |
| 23 | Sub Total-Fringes | See page 1 | See page 1 | | See page 1 | See page 1 | | 11,553 | -5.96% | | 12,285 | -30.04% | | 17,562 | |
| 24 | | | | | | | | | | | | | | | |
| 25 | Total Payroll and Fringes | See page 1 | See page 1 | | See page 1 | See page 1 | | 104,930 | -8.46% | | 114,625 | -11.59% | | 129,654 | |
| 26 | | | | | | | | | | | | | | | |
| 27 | Average Employees | See page 1 | See page 1 | | See page 1 | See page 1 | | 795 | -3.02% | | 820 | -18.27% | | 1,003 | |
| 28 | | | | | | | | | | | | | | | |
| 29 | Payroll and Fringes Per Employee | See page 1 | See page 1 | | See page 1 | See page 1 | | 131,988 | -5.61% | | 139,829 | 8.17% | | 129,267 | |
| 30 | | | | | | | | | | | | | | | |
| 31 | ¹ Gross payroll includes all wages and salaries, overtime, premium pay and miscellaneous other earnings. | | | | | | | | | | | | | | |
| 32 | | | | | | | | | | | | | | | |

2023 SUBSEQUENT YEAR ADJUSTMENT

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide a comparison of the change in operation and maintenance expenses (excluding fuel) for the last three years and the test year to the CPI.

Type of Data Shown:

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

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

DOCKET NO.: 20210015-EI

(\$000)

Witness: Scott R. Bores, Liz Fuentes,
Jun K. Park

| Line No. | (1) DESCRIPTION | (2) 2019 | (3) 2020 | (4) 2021 ⁽¹⁾ | (5) 2022 | (6) 2023 |
|----------|--|-------------------|-------------------|----------------------------|-------------|-------------|
| | NON-FUEL OPERATIONS & MAINTENANCE EXPENSES (EXCL | | | | | |
| 1 | CLAUSES & OTHER COMMISSION ADJ) | See pages 2 and 3 | See pages 2 and 3 | 1,441,272 | 1,470,311 | 1,488,756 |
| 2 | | | | | | |
| 3 | PERCENT CHANGE IN NON-FUEL OPERATIONS & | | | | | |
| 4 | MAINTENANCE EXPENSE OVER PREVIOUS YEAR | See pages 2 and 3 | See pages 2 and 3 | (7.79%) | 2.01% | 1.25% |
| 5 | PERCENT CHANGE IN CPI OVER PREVIOUS YEAR | 1.81% | 0.96% | 1.68% | 1.67% | 0.76% |
| 6 | | | | | | |
| 7 | DIFFERENCE BETWEEN CHANGE IN CPI AND NON-FUEL | | | | | |
| 8 | OPERATIONS & MAINTENANCE EXPENSE | See pages 2 and 3 | See pages 2 and 3 | (9.48%) | 0.34% | 0.49% |
| 9 | | | | | | |
| 10 | | | | | | |
| 11 | | | | | | |
| 12 | | | | | | |
| 13 | <u>Note:</u> | | | | | |
| 14 | ⁽¹⁾ The sum of the total non-fuel O&M expenses of pre-consolidation FPL and Gulf is assumed for the prior year. Please note that totaling values for pre-consolidation FPL and Gulf may | | | | | |
| 15 | not precisely reflect the results if the operations had been consolidated, but it is the best information available to provide the required calculation. | | | | | |
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| 30 | NOTE: TOTALS MAY NOT ADD DUE TO ROUNDING. | | | | | |

2023 SUBSEQUENT YEAR ADJUSTMENT

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide a comparison of the change in operation and maintenance expenses (excluding fuel) for the last three years and the test year to the CPI.

Type of Data Shown:

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

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

DOCKET NO.: 20210015-EI

(\$000)

Witness: Scott R. Bores, Liz Fuentes,
Jun K. Park

| Line No. | (1) DESCRIPTION | (2) 2019 | (3) 2020 | (4) 2021 | (5) 2022 | (6) 2023 |
|----------|---|-------------|-------------|-------------|-------------|-------------|
| | NON-FUEL OPERATIONS & MAINTENANCE EXPENSES (EXCL | | | | | |
| 1 | CLAUSES & OTHER COMMISSION ADJ) (2) | 1,413,217 | 1,361,162 | 1,258,255 | See page 1 | See page 1 |
| 2 | | | | | | |
| 3 | PERCENT CHANGE IN NON-FUEL OPERATIONS & | | | | | |
| 4 | MAINTENANCE EXPENSE OVER PREVIOUS YEAR | 14.98% | (3.68%) | (7.56%) | See page 1 | See page 1 |
| 5 | PERCENT CHANGE IN CPI OVER PREVIOUS YEAR | 1.81% | 0.96% | 1.68% | 1.67% | 0.76% |
| 6 | | | | | | |
| 7 | DIFFERENCE BETWEEN CHANGE IN CPI AND NON-FUEL | | | | | |
| 8 | OPERATIONS & MAINTENANCE EXPENSE | (13.16%) | 4.64% | 9.24% | See page 1 | See page 1 |
| 9 | | | | | | |
| 10 | | | | | | |
| 11 | | | | | | |
| 12 | | | | | | |
| 13 | <u>Note:</u> | | | | | |
| 14 | (2) AMOUNTS FOR 2019 AND 2020 INCLUDE OPERATIONS AND MAINTENANCE EXPENSES ASSOCIATED WITH STORMS. | | | | | |
| 15 | | | | | | |
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| 30 | NOTE: TOTALS MAY NOT ADD DUE TO ROUNDING. | | | | | |

2023 SUBSEQUENT YEAR ADJUSTMENT

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide a comparison of the change in operation and maintenance expenses (excluding fuel) for the last three years and the test year to the CPI.

Type of Data Shown:

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

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

DOCKET NO.: 20210015-EI

(\$000)

Witness: Scott R. Bores, Liz Fuentes,
Jun K. Park

| Line No. | (1) DESCRIPTION | (2) 2019 | (3) 2020 | (4) 2021 | (5) 2022 | (6) 2023 |
|----------|---|-------------|-------------|-------------|-------------|-------------|
| | NON-FUEL OPERATIONS & MAINTENANCE EXPENSES (EXCL | | | | | |
| 1 | CLAUSES & OTHER COMMISSION ADJ) | 268,433 | 201,946 | 183,017 | See page 1 | See page 1 |
| 2 | | | | | | |
| 3 | PERCENT CHANGE IN NON-FUEL OPERATIONS & MAINTENANCE | | | | | |
| 4 | EXPENSE OVER PREVIOUS YEAR | (10.28%) | (24.77%) | (9.37%) | See page 1 | See page 1 |
| 5 | PERCENT CHANGE IN CPI OVER PREVIOUS YEAR | 1.81% | 0.96% | 1.68% | 1.67% | 0.76% |
| 6 | | | | | | |
| 7 | DIFFERENCE BETWEEN CHANGE IN CPI AND NON-FUEL | | | | | |
| 8 | OPERATIONS & MAINTENANCE EXPENSE | (12.10%) | (25.73%) | (11.06%) | See page 1 | See page 1 |
| 9 | | | | | | |
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| 29 | | | | | | |
| 30 | NOTE: TOTALS MAY NOT ADD DUE TO ROUNDING. | | | | | |

O & M BENCHMARK COMPARISON BY FUNCTION

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

EXPLANATION: For test year functionalized O & M expenses,
provide the benchmark variances.

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

DOCKET NO.: 20210015-EI

(\$000)

Witness: Keith Ferguson, Liz Fuentes, Scott R. Bores,
Jun K. Park

| Line No. | (1) FUNCTION | (2) CONSOLIDATED FPL (Projected Test Year Ended 12/31/2023) | | | (5) PRE-CONSOLIDATION FPL (Test Year Ended 12/31/18) ¹ | | | (8) PRE-CONSOLIDATION GULF (Test Year Ended 12/31/17) ² | | | (11) SUM COMBINED (7) + (10) | (12) UNADJUSTED BENCHMARK VARIANCE (4) - (11) | (13) UNADJUSTED BENCHMARK VARIANCE EXCLUDING: | (14) ADJUSTED BENCHMARK VARIANCE |
|----------|--|--|-----------------------------|--|--|------------------------|-------------------------------------|---|------------------------|-------------------------------------|---------------------------------------|---|---|---|
| | | TEST YEAR TOTAL COMPANY PER BOOKS (A) | O & M ADJUSTMENTS (B) | ADJUSTED TEST YEAR O & M (2) + (3) | 2018 BASE YEAR ADJUSTED O & M | COMPOUND MULTIPLIER | TEST YEAR BENCHMARK (5) x (6) | 2017 BASE YEAR ADJUSTED O & M | COMPOUND MULTIPLIER | TEST YEAR BENCHMARK (8) x (9) | | | | |
| 1 | | | | | | | | | | | | | | |
| 2 | PRODUCTION - STEAM | 209,791 | (136,458) | 73,333 | 83,021 | 1.070748 | 88,894 | 107,128 | 1.096870 | 117,505 | 206,400 | (133,067) | - | (133,067) |
| 3 | | | | | | | | | | | | | | |
| 4 | PRODUCTION - NUCLEAR | 526,246 | (196,902) | 329,344 | 332,126 | 1.070748 | 355,623 | - | 1.096870 | - | 355,623 | (26,279) | - | (26,279) |
| 5 | | | | | | | | | | | | | | |
| 6 | PRODUCTION - OTHER | 2,656,318 | (2,444,783) | 211,535 | 154,734 | 1.070748 | 165,681 | 13,280 | 1.096870 | 14,566 | 180,247 | 31,288 | - | 31,288 |
| 7 | | | | | | | | | | | | | | |
| 8 | POWER SUPPLY | 367,668 | (362,522) | 5,146 | 6,734 | 1.070748 | 7,211 | 4,421 | 1.096870 | 4,849 | 12,060 | (6,914) | - | (6,914) |
| 9 | | | | | | | | | | | | | | |
| 10 | TRANSMISSION | 77,820 | (20,458) | 57,361 | 49,197 | 1.144204 | 56,291 | 16,568 | 1.155922 | 19,151 | 75,443 | (18,081) | - | (18,081) |
| 11 | | | | | | | | | | | | | | |
| 12 | DISTRIBUTION | 284,103 | (8,406) | 275,697 | 317,205 | 1.144204 | 362,947 | 45,874 | 1.155922 | 53,027 | 415,974 | (140,277) | - | (140,277) |
| 13 | | | | | | | | | | | | | | |
| 14 | CUSTOMER ACCOUNTS | 114,070 | 0 | 114,070 | 109,532 | 1.144204 | 125,327 | 27,730 | 1.155922 | 32,054 | 157,381 | (43,311) | - | (43,311) |
| 15 | | | | | | | | | | | | | | |
| 16 | CUSTOMER SERVICE & INFORMATION | 68,849 | (50,704) | 18,145 | 13,465 | 1.144204 | 15,407 | 16,983 | 1.155922 | 19,631 | 35,038 | (16,893) | - | (16,893) |
| 17 | | | | | | | | | | | | | | |
| 18 | SALES EXPENSES | 20,569 | 0 | 20,569 | 15,747 | 1.144204 | 18,018 | 1,156 | 1.155922 | 1,336 | 19,354 | 1,215 | - | 1,215 |
| 19 | | | | | | | | | | | | | | |
| 20 | ADMINISTRATIVE & GENERAL | 482,264 | (98,708) | 383,556 | 319,301 | 1.144204 | 365,346 | 89,741 | 1.155922 | 103,734 | 469,079 | (85,524) | - | (85,524) |
| 21 | | | | | | | | | | | | | | |
| 22 | TOTAL | 4,807,698 | (3,318,941) | 1,488,756 | 1,401,062 | | 1,560,745 | 322,881 | | 365,854 | 1,926,599 | (437,843) | - | (437,843) |
| 23 | | | | | | | | | | | | | | |
| 24 | | | | | | | | | | | | | | |
| 25 | | | | | | | | | | | | | | |
| 26 | NOTES: | | | | | | | | | | | | | |
| 27 | (A) IN ORDER TO MAINTAIN A BALANCED CAPITAL STRUCTURE REFLECTING FPL'S PROPOSED EQUITY RATIO ON A JURISDICTIONAL ADJUSTED BASIS, THE FORECASTED AMOUNT OF REGULATORY ASSESSMENT FEES FOR FPL'S COST RECOVERY | | | | | | | | | | | | | |
| 28 | CLAUSES REFLECTED IN ADMINISTRATIVE AND GENERAL EXPENSES ARE SLIGHTLY DIFFERENT BETWEEN THE "WITH" AND "WITHOUT" RSAM VERSIONS OF THIS MFR. | | | | | | | | | | | | | |
| 29 | | | | | | | | | | | | | | |
| 30 | | | | | | | | | | | | | | |
| 31 | (B) IN ADDITION TO THE COMMISSION ADJUSTMENTS REFLECTED ON MFRS C-3 AND C-38, NON-RECOVERABLE FUEL AND TRANSMISSION OF ELECTRICITY BY OTHERS HAVE ALSO BEEN ADJUSTED OUT OF O&M EXPENSES CONSISTENT WITH | | | | | | | | | | | | | |
| 32 | ORDER NOS. 13537, 13948, 13948-A, AND 14005. | | | | | | | | | | | | | |
| 33 | | | | | | | | | | | | | | |
| 34 | ¹ FOR PRE-CONSOLIDATION FPL, THE BENCHMARK YEAR IS ASSUMED TO BE 2018, WHICH IS THE MOST RECENT FILED TEST YEAR FOR FPL (i.e. THE "SUBSEQUENT YEAR ADJUSTMENT" AS FILED IN DOCKET 20160021-EI). | | | | | | | | | | | | | |
| 35 | | | | | | | | | | | | | | |
| 36 | ² FOR PRE-CONSOLIDATION GULF, THE BENCHMARK YEAR IS ASSUMED TO BE 2017, WHICH IS THE MOST RECENT FILED TEST YEAR FOR GULF (i.e. THE "REQUESTED TEST YEAR" AS FILED IN DOCKET 20160186-EI). | | | | | | | | | | | | | |
| 37 | | | | | | | | | | | | | | |
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O & M BENCHMARK COMPARISON BY FUNCTION

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

EXPLANATION: For test year functionalized O & M expenses,
provide the benchmark variances.

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

DOCKET NO.: 20210015-EI

Witness: Keith Ferguson, Liz Fuentes, Scott R. Bores,
Jun K. Park

(\$000)

| Line No. | (1) FUNCTION | (2) CONSOLIDATED FPL (Projected Test Year Ended 12/31/2023) | | | (5) PRE-CONSOLIDATION FPL (Test Year Ended 12/31/18) ¹ | | | (8) PRE-CONSOLIDATION GULF (Test Year Ended 12/31/17) ² | | | (11) SUM COMBINED (7) + (10) | (12) UNADJUSTED BENCHMARK VARIANCE (4) - (11) | (13) UNADJUSTED BENCHMARK VARIANCE EXCLUDING: | (14) ADJUSTED BENCHMARK VARIANCE |
|----------|--|--|-----------------------------|--|--|------------------------|-------------------------------------|---|------------------------|-------------------------------------|---------------------------------------|---|---|---|
| | | TEST YEAR TOTAL COMPANY PER BOOKS (A) | O & M ADJUSTMENTS (B) | ADJUSTED TEST YEAR O & M (2) + (3) | 2018 BASE YEAR ADJUSTED O & M | COMPOUND MULTIPLIER | TEST YEAR BENCHMARK (5) x (6) | 2017 BASE YEAR ADJUSTED O & M | COMPOUND MULTIPLIER | TEST YEAR BENCHMARK (8) x (9) | | | | |
| 1 | | | | | | | | | | | | | | |
| 2 | PRODUCTION - STEAM | 209,791 | (136,458) | 73,333 | 83,021 | 1.070748 | 88,894 | 107,128 | 1.096870 | 117,505 | 206,400 | (133,067) | - | (133,067) |
| 3 | | | | | | | | | | | | | | |
| 4 | PRODUCTION - NUCLEAR | 526,246 | (196,902) | 329,344 | 332,126 | 1.070748 | 355,623 | 0 | 1.096870 | - | 355,623 | (26,279) | - | (26,279) |
| 5 | | | | | | | | | | | | | | |
| 6 | PRODUCTION - OTHER | 2,656,318 | (2,444,783) | 211,535 | 154,734 | 1.070748 | 165,681 | 13,280 | 1.096870 | 14,566 | 180,247 | 31,288 | - | 31,288 |
| 7 | | | | | | | | | | | | | | |
| 8 | POWER SUPPLY | 367,668 | (362,522) | 5,146 | 6,734 | 1.070748 | 7,211 | 4,421 | 1.096870 | 4,849 | 12,060 | (6,914) | - | (6,914) |
| 9 | | | | | | | | | | | | | | |
| 10 | TRANSMISSION | 77,820 | (20,458) | 57,361 | 49,197 | 1.144204 | 56,291 | 16,568 | 1.155922 | 19,151 | 75,443 | (18,081) | - | (18,081) |
| 11 | | | | | | | | | | | | | | |
| 12 | DISTRIBUTION | 284,103 | (8,406) | 275,697 | 317,205 | 1.144204 | 362,947 | 45,874 | 1.155922 | 53,027 | 415,974 | (140,277) | - | (140,277) |
| 13 | | | | | | | | | | | | | | |
| 14 | CUSTOMER ACCOUNTS | 114,070 | 0 | 114,070 | 109,532 | 1.144204 | 125,327 | 27,730 | 1.155922 | 32,054 | 157,381 | (43,311) | - | (43,311) |
| 15 | | | | | | | | | | | | | | |
| 16 | CUSTOMER SERVICE & INFORMATION | 68,849 | (50,704) | 18,145 | 13,465 | 1.144204 | 15,407 | 16,983 | 1.155922 | 19,631 | 35,038 | (16,893) | - | (16,893) |
| 17 | | | | | | | | | | | | | | |
| 18 | SALES EXPENSES | 20,569 | 0 | 20,569 | 15,747 | 1.144204 | 18,018 | 1,156 | 1.155922 | 1,336 | 19,354 | 1,215 | - | 1,215 |
| 19 | | | | | | | | | | | | | | |
| 20 | ADMINISTRATIVE & GENERAL | 482,264 | (98,708) | 383,556 | 319,301 | 1.144204 | 365,346 | 89,741 | 1.155922 | 103,734 | 469,079 | (85,524) | - | (85,524) |
| 21 | | | | | | | | | | | | | | |
| 22 | TOTAL | 4,807,697 | (3,318,941) | 1,488,756 | 1,401,062 | | 1,560,745 | 322,881 | | 365,854 | 1,926,599 | (437,843) | - | (437,843) |
| 23 | | | | | | | | | | | | | | |
| 24 | | | | | | | | | | | | | | |
| 25 | | | | | | | | | | | | | | |
| 26 | NOTES: | | | | | | | | | | | | | |
| 27 | (A) IN ORDER TO MAINTAIN A BALANCED CAPITAL STRUCTURE REFLECTING FPL'S PROPOSED EQUITY RATIO ON A JURISDICTIONAL ADJUSTED BASIS, THE FORECASTED AMOUNT OF REGULATORY ASSESSMENT FEES FOR FPL'S COST RECOVERY | | | | | | | | | | | | | |
| 28 | CLAUSES REFLECTED IN ADMINISTRATIVE AND GENERAL EXPENSES ARE SLIGHTLY DIFFERENT BETWEEN THE "WITH" AND "WITHOUT" RSAM VERSIONS OF THIS MFR. | | | | | | | | | | | | | |
| 29 | | | | | | | | | | | | | | |
| 30 | | | | | | | | | | | | | | |
| 31 | (B) IN ADDITION TO THE COMMISSION ADJUSTMENTS REFLECTED ON MFRS C-3 AND C-38, NON-RECOVERABLE FUEL AND TRANSMISSION OF ELECTRICITY BY OTHERS HAVE ALSO BEEN ADJUSTED OUT OF O&M EXPENSES CONSISTENT WITH | | | | | | | | | | | | | |
| 32 | ORDER NOS. 13537, 13948, 13948-A, AND 14005. | | | | | | | | | | | | | |
| 33 | | | | | | | | | | | | | | |
| 34 | ¹ FOR PRE-CONSOLIDATION FPL, THE BENCHMARK YEAR IS ASSUMED TO BE 2018, WHICH IS THE MOST RECENT FILED TEST YEAR FOR FPL (i.e. THE "SUBSEQUENT YEAR ADJUSTMENT" AS FILED IN DOCKET 20160021-EI). | | | | | | | | | | | | | |
| 35 | | | | | | | | | | | | | | |
| 36 | ² FOR PRE-CONSOLIDATION GULF, THE BENCHMARK YEAR IS ASSUMED TO BE 2017, WHICH IS THE MOST RECENT FILED TEST YEAR FOR GULF (i.e. THE "REQUESTED TEST YEAR" AS FILED IN DOCKET 20160186-EI). | | | | | | | | | | | | | |
| 37 | | | | | | | | | | | | | | |
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FLORIDA PUBLIC SERVICE COMMISSION

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

EXPLANATION:

Provide the detail of adjustments made to test
year per books O & M expenses by function.

Type of Data Shown:

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

DOCKET NO. 20210015-EI

Witness: Liz Fuentes

| | (1) | (2) | (3) |
|----------|--|------------------------|-----------------------------|
| Line No. | FUNCTION (A) | ADJUSTMENT (\$000) (B) | EXPLANATION (C) |
| 1 | STEAM POWER - FUEL - OIL, GAS & COAL | (108,687) | FUEL COST RECOVERY |
| 2 | STEAM POWER - MAINT OF BOILER PLANT - ECRC - | (7,547) | ENVIRONMENTAL COST RECOVERY |
| 3 | STEAM POWER - MAINT OF MISC STEAM PLT - ECRC - | (254) | ENVIRONMENTAL COST RECOVERY |
| 4 | STEAM POWER - MAINT OF STRUCTURES - ECRC - | (8,251) | ENVIRONMENTAL COST RECOVERY |
| 5 | STEAM POWER - MAINTENANCE OF ELECTRIC PLANT - ECRC | (37) | ENVIRONMENTAL COST RECOVERY |
| 6 | STEAM POWER - MISC - ADDITIONAL SECURITY | (295) | CAPACITY COST RECOVERY |
| 7 | STEAM POWER - MISC STEAM POWER EXPENSES- ECRC - | (6,894) | ENVIRONMENTAL COST RECOVERY |
| 8 | STEAM POWER GENERATION | (131,964) | |
| 9 | | | |
| 10 | NUCLEAR POWER - MAINT OF STRUCTURES - ECRC - | (9,030) | ENVIRONMENTAL COST RECOVERY |
| 11 | NUCLEAR POWER - MAINTENANCE SUPERVISION & ENGINEERING - CAPACITY | (50) | CAPACITY COST RECOVERY |
| 12 | NUCLEAR POWER - MISC - ADDITIONAL SECURITY | (33,399) | CAPACITY COST RECOVERY |
| 13 | NUCLEAR POWER - MISC NUCLEAR POWER EXP - ECRC - | 11 | ENVIRONMENTAL COST RECOVERY |
| 14 | NUCLEAR POWER - NUCLEAR FUEL EXPENSE | (142,770) | FUEL COST RECOVERY |
| 15 | NUCLEAR POWER - OPERATION SUPERVISION & ENGINEERING - FUEL | (591) | FUEL COST RECOVERY |
| 16 | NUCLEAR POWER GENERATION | (185,829) | |
| 17 | | | |
| 20 | OTHER POWER - ADDITIONAL SECURITY | (2,699) | CAPACITY COST RECOVERY |
| 21 | OTHER POWER - FUEL - OIL, GAS & COAL | (2,427,113) | FUEL COST RECOVERY |
| 22 | OTHER POWER - MAINT GEN & ELECT PLT - ECRC - | (4,389) | ENVIRONMENTAL COST RECOVERY |
| 23 | OTHER POWER - MAINT MISC OTH PWR GEN - ECRC - | (284) | ENVIRONMENTAL COST RECOVERY |
| 24 | OTHER POWER - MAINT OF STRUCTURES - ECRC - | (252) | ENVIRONMENTAL COST RECOVERY |
| 25 | OTHER POWER - MAINTENANCE SUPERVISION & ENGINEERING - ECRC | (233) | ENVIRONMENTAL COST RECOVERY |
| 26 | | | |
| 27 | | | |

FLORIDA PUBLIC SERVICE COMMISSION

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

EXPLANATION:

Provide the detail of adjustments made to test
year per books O & M expenses by function.

Type of Data Shown:

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

DOCKET NO. 20210015-EI

Witness: Liz Fuentes

| Line No. | (1) FUNCTION (A) | (2) ADJUSTMENT (\$000) (B) | (3) EXPLANATION (C) |
|----------|--|-------------------------------|---|
| 1 | OTHER POWER - MISC OTHER POWER GEN EXP - ECRC - | (4,349) | ENVIRONMENTAL COST RECOVERY |
| 2 | OTHER POWER - OPERATION SUPERVISION & ENGINEERING - ECRC | (215) | ENVIRONMENTAL COST RECOVERY |
| 3 | OTHER POWER GENERATION | <u>(2,439,534)</u> | |
| 4 | | | |
| 5 | OTHER EXPENSES - DEFERRED CAPACITY - CEDAR BAY | (90,060) | CAPACITY COST RECOVERY |
| 6 | OTHER EXPENSES - DEFERRED CAPACITY - ICL | (50,167) | CAPACITY COST RECOVERY |
| 7 | OTHER POWER - PURCHASED POWER - INTERCHANGE RECOV | (178,753) | FUEL COST RECOVERY |
| 8 | OTHER POWER - PURCHASED POWER CAPACITY CHGS | (43,542) | CAPACITY COST RECOVERY |
| 9 | POWER SUPPLY | <u>(362,522)</u> | |
| 10 | | | |
| 11 | TRANS EXP - MAINT OF STATION EQUIP - ECRC - | (1,788) | ENVIRONMENTAL COST RECOVERY |
| 12 | TRANS EXP - TRANSMISSION OF ELECTRICITY BY OTHERS - CAPACITY | (11,166) | CAPACITY COST RECOVERY |
| 13 | TRANSMISSION EXPENSES | <u>(12,954)</u> | |
| 14 | | | |
| 15 | DIST EXP - LMS-LOAD CONTROL RECOVERABLE -ECCR | 1,444 | CONSERVATION COST RECOVERY |
| 16 | DIST EXP - MAINT OF STATION EQUIP - ECRC - | (6,088) | ENVIRONMENTAL COST RECOVERY |
| 17 | DIST EXP - MAINT-LMS-LOAD CONTROL RECOVERABLE -ECCR | (3,763) | CONSERVATION COST RECOVERY |
| 20 | DISTRIBUTION EXPENSES | <u>(8,406)</u> | |
| 21 | | | |
| 22 | CUST SERV & INFO - CUST ASSISTANCE EXP - ECCR RECOV | (30,439) | CONSERVATION COST RECOVERY |
| 23 | CUST SERV & INFO - INFO & INST ADV -ECCR RECOV | (8,955) | CONSERVATION COST RECOVERY |
| 24 | CUST SERV & INFO - MISC CUST SERV & INFO EXP - ECCR | (6,546) | CONSERVATION COST RECOVERY |
| 25 | CUST SERV & INFO - SUPERVISION - ECCR RECOVERABLE | (4,763) | CONSERVATION COST RECOVERY |
| 26 | CUSTOMER SERVICE & INFO EXPENSE | <u>(50,704)</u> | |
| 27 | | | |
| 28 | A&G EXP - ADMINISTRATIVE & GENERAL SALARIES | (52,311) | AVIATION - EXPENSES, EXECUTIVE COMPENSATION |
| 29 | A&G EXP - EMP PENSIONS & BENEFITS - CAPACITY | (142) | CAPACITY COST RECOVERY |
| 30 | A&G EXP - EMP PENSIONS & BENEFITS - ECCR | (882) | CONSERVATION COST RECOVERY |
| 31 | A&G EXP - EMP PENSIONS & BENEFITS - ECRC | (221) | ENVIRONMENTAL COST RECOVERY |
| 32 | | | |
| 33 | | | |

FLORIDA PUBLIC SERVICE COMMISSION

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

EXPLANATION:

Provide the detail of adjustments made to test
year per books O & M expenses by function.

Type of Data Shown:

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

DOCKET NO. 20210015-EI

Witness: Liz Fuentes

| Line No. | (1) FUNCTION (A) | (2) ADJUSTMENT (\$000) (B) | (3) EXPLANATION (C) |
|----------|---|-------------------------------|---|
| 1 | A&G EXP - EMP PENSIONS & BENEFITS - FUEL | (23) | FUEL COST RECOVERY |
| 2 | A&G EXP - INJURIES & DAMAGES - ECRC | (476) | ENVIRONMENTAL COST RECOVERY |
| 3 | A&G EXP - INJURIES & DAMAGES - CPRC | 6 | CAPACITY COST RECOVERY |
| 4 | A&G EXP - INJURIES & DAMAGES - ECCR | (95) | CONSERVATION COST RECOVERY |
| 5 | A&G EXP - INJURIES & DAMAGES - FUEL | (0) | FUEL COST RECOVERY |
| 6 | A&G EXP - MAINT GENERAL PLANT - ECRC | (12) | ENVIRONMENTAL COST RECOVERY |
| 7 | A&G EXP - MISC GENERAL EXPENSES | (812) | IND ASSOC DUES, ECONOMIC DEV, INTEREST TAX DEFICIENCIES |
| 8 | A&G EXP - REGULATORY COMMISSION EXPENSE - RAF - CAPACITY | (181) | CAPACITY COST RECOVERY |
| 9 | A&G EXP - REGULATORY COMMISSION EXPENSE - RAF - ECCR | (45) | CONSERVATION COST RECOVERY |
| 10 | A&G EXP - REGULATORY COMMISSION EXPENSE - RAF - ECRC | (256) | ENVIRONMENTAL COST RECOVERY |
| 11 | A&G EXP - REGULATORY COMMISSION EXPENSE - RAF - FRANCHISE | (382) | FRANCHISE REVENUE |
| 12 | A&G EXP - REGULATORY COMMISSION EXPENSE - RAF - FUEL FPSC | (1,872) | FUEL COST RECOVERY |
| 13 | A&G EXP - REGULATORY COMMISSION EXPENSE - RAF - SPPC | (205) | STORM PROTECTION PLAN COST RECOVERY |
| 14 | A&G EXP - STORM DEFICIENCY RECOVERY | (40,800) | STORM DEFICIENCY RECOVERY |
| 15 | ADMINISTRATIVE & GENERAL EXPENSES | (98,708) | |
| 16 | | | |
| 17 | TOTAL ADJUSTMENTS | (3,290,622) | |
| 18 | | | |
| 19 | | | |
| 20 | NOTES: | | |
| 21 | (A) THIS MFR CONTAINS COMMISSION ADJUSTMENTS ONLY. | | |
| 22 | (B) IN ORDER TO MAINTAIN A BALANCED CAPITAL STRUCTURE REFLECTING FPL'S PROPOSED EQUITY RATIO ON A JURISDICTIONAL ADJUSTED BASIS, THE FORECASTED | | |
| 23 | AMOUNT OF REGULATORY ASSESSMENT FEES FOR FPL'S COST RECOVERY CLAUSES ARE SLIGHTLY DIFFERENT BETWEEN THE "WITH" AND "WITHOUT" RSAM VERSIONS | | |
| 24 | OF THIS MFR. | | |
| 25 | (C) REFER TO MFR C-3 FOR EXPLANATIONS OF ADJUSTMENTS. | | |
| 26 | | | |
| 27 | | | |
| 28 | Totals may not add due to rounding. | | |
| 29 | | | |
| 30 | | | |

FLORIDA PUBLIC SERVICE COMMISSION

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

EXPLANATION:

Provide the detail of adjustments made to test
year per books O & M expenses by function.

Type of Data Shown:

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

DOCKET NO. 20210015-EI

Witness: Liz Fuentes

| | (1) | (2) | (3) |
|----------|--|------------------------|-----------------------------|
| Line No. | FUNCTION (A) | ADJUSTMENT (\$000) (B) | EXPLANATION (C) |
| 1 | STEAM POWER - FUEL - OIL, GAS & COAL | (108,687) | FUEL COST RECOVERY |
| 2 | STEAM POWER - MAINT OF BOILER PLANT - ECRC - | (7,547) | ENVIRONMENTAL COST RECOVERY |
| 3 | STEAM POWER - MAINT OF MISC STEAM PLT - ECRC - | (254) | ENVIRONMENTAL COST RECOVERY |
| 4 | STEAM POWER - MAINT OF STRUCTURES - ECRC - | (8,251) | ENVIRONMENTAL COST RECOVERY |
| 5 | STEAM POWER - MAINTENANCE OF ELECTRIC PLANT - ECRC | (37) | ENVIRONMENTAL COST RECOVERY |
| 6 | STEAM POWER - MISC - ADDITIONAL SECURITY | (295) | CAPACITY COST RECOVERY |
| 7 | STEAM POWER - MISC STEAM POWER EXPENSES- ECRC - | (6,894) | ENVIRONMENTAL COST RECOVERY |
| 8 | STEAM POWER GENERATION | (131,964) | |
| 9 | | | |
| 10 | NUCLEAR POWER - MAINT OF STRUCTURES - ECRC - | (9,030) | ENVIRONMENTAL COST RECOVERY |
| 11 | NUCLEAR POWER - MAINTENANCE SUPERVISION & ENGINEERING - CAPACITY | (50) | CAPACITY COST RECOVERY |
| 12 | NUCLEAR POWER - MISC - ADDITIONAL SECURITY | (33,399) | CAPACITY COST RECOVERY |
| 13 | NUCLEAR POWER - MISC NUCLEAR POWER EXP - ECRC - | 11 | ENVIRONMENTAL COST RECOVERY |
| 14 | NUCLEAR POWER - NUCLEAR FUEL EXPENSE | (142,770) | FUEL COST RECOVERY |
| 15 | NUCLEAR POWER - OPERATION SUPERVISION & ENGINEERING - FUEL | (591) | FUEL COST RECOVERY |
| 16 | NUCLEAR POWER GENERATION | (185,829) | |
| 17 | | | |
| 20 | OTHER POWER - ADDITIONAL SECURITY | (2,699) | CAPACITY COST RECOVERY |
| 21 | OTHER POWER - FUEL - OIL, GAS & COAL | (2,427,113) | FUEL COST RECOVERY |
| 22 | OTHER POWER - MAINT GEN & ELECT PLT - ECRC - | (4,389) | ENVIRONMENTAL COST RECOVERY |
| 23 | OTHER POWER - MAINT MISC OTH PWR GEN - ECRC - | (284) | ENVIRONMENTAL COST RECOVERY |
| 24 | OTHER POWER - MAINT OF STRUCTURES - ECRC - | (252) | ENVIRONMENTAL COST RECOVERY |
| 25 | OTHER POWER - MAINTENANCE SUPERVISION & ENGINEERING - ECRC | (233) | ENVIRONMENTAL COST RECOVERY |
| 26 | | | |
| 27 | | | |

FLORIDA PUBLIC SERVICE COMMISSION

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

EXPLANATION:

Provide the detail of adjustments made to test
year per books O & M expenses by function.

Type of Data Shown:

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

DOCKET NO. 20210015-EI

Witness: Liz Fuentes

| Line No. | (1) FUNCTION (A) | (2) ADJUSTMENT (\$000) (B) | (3) EXPLANATION (C) |
|----------|--|-------------------------------|---|
| 1 | OTHER POWER - MISC OTHER POWER GEN EXP - ECRC - | (4,349) | ENVIRONMENTAL COST RECOVERY |
| 2 | OTHER POWER - OPERATION SUPERVISION & ENGINEERING - ECRC | (215) | ENVIRONMENTAL COST RECOVERY |
| 3 | OTHER POWER GENERATION | <u>(2,439,534)</u> | |
| 4 | | | |
| 5 | OTHER EXPENSES - DEFERRED CAPACITY - CEDAR BAY | (90,060) | CAPACITY COST RECOVERY |
| 6 | OTHER EXPENSES - DEFERRED CAPACITY - ICL | (50,167) | CAPACITY COST RECOVERY |
| 7 | OTHER POWER - PURCHASED POWER - INTERCHANGE RECOV | (178,753) | FUEL COST RECOVERY |
| 8 | OTHER POWER - PURCHASED POWER CAPACITY CHGS | (43,542) | CAPACITY COST RECOVERY |
| 9 | POWER SUPPLY | <u>(362,522)</u> | |
| 10 | | | |
| 11 | TRANS EXP - MAINT OF STATION EQUIP - ECRC - | (1,788) | ENVIRONMENTAL COST RECOVERY |
| 12 | TRANS EXP - TRANSMISSION OF ELECTRICITY BY OTHERS - CAPACITY | (11,166) | CAPACITY COST RECOVERY |
| 13 | TRANSMISSION EXPENSES | <u>(12,954)</u> | |
| 14 | | | |
| 15 | DIST EXP - LMS-LOAD CONTROL RECOVERABLE -ECCR | 1,444 | CONSERVATION COST RECOVERY |
| 16 | DIST EXP - MAINT OF STATION EQUIP - ECRC - | (6,088) | ENVIRONMENTAL COST RECOVERY |
| 17 | DIST EXP - MAINT-LMS-LOAD CONTROL RECOVERABLE -ECCR | (3,763) | CONSERVATION COST RECOVERY |
| 20 | DISTRIBUTION EXPENSES | <u>(8,406)</u> | |
| 21 | | | |
| 22 | CUST SERV & INFO - CUST ASSISTANCE EXP - ECCR RECOV | (30,439) | CONSERVATION COST RECOVERY |
| 23 | CUST SERV & INFO - INFO & INST ADV -ECCR RECOV | (8,955) | CONSERVATION COST RECOVERY |
| 24 | CUST SERV & INFO - MISC CUST SERV & INFO EXP - ECCR | (6,546) | CONSERVATION COST RECOVERY |
| 25 | CUST SERV & INFO - SUPERVISION - ECCR RECOVERABLE | (4,763) | CONSERVATION COST RECOVERY |
| 26 | CUSTOMER SERVICE & INFO EXPENSE | <u>(50,704)</u> | |
| 27 | | | |
| 28 | A&G EXP - ADMINISTRATIVE & GENERAL SALARIES | (52,311) | AVIATION - EXPENSES, EXECUTIVE COMPENSATION |
| 29 | A&G EXP - EMP PENSIONS & BENEFITS - CAPACITY | (142) | CAPACITY COST RECOVERY |
| 30 | A&G EXP - EMP PENSIONS & BENEFITS - ECCR | (882) | CONSERVATION COST RECOVERY |
| 31 | A&G EXP - EMP PENSIONS & BENEFITS - ECRC | (221) | ENVIRONMENTAL COST RECOVERY |
| 32 | | | |
| 33 | | | |

FLORIDA PUBLIC SERVICE COMMISSION

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

EXPLANATION:

Provide the detail of adjustments made to test
year per books O & M expenses by function.

Type of Data Shown:

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

DOCKET NO. 20210015-EI

Witness: Liz Fuentes

| Line No. | (1) FUNCTION (A) | (2) ADJUSTMENT (\$000) (B) | (3) EXPLANATION (C) |
|----------|---|-------------------------------|---|
| 1 | A&G EXP - EMP PENSIONS & BENEFITS - FUEL | (23) | FUEL COST RECOVERY |
| 2 | A&G EXP - INJURIES & DAMAGES - ECRC | (476) | ENVIRONMENTAL COST RECOVERY |
| 3 | A&G EXP - INJURIES & DAMAGES - CPRC | 6 | CAPACITY COST RECOVERY |
| 4 | A&G EXP - INJURIES & DAMAGES - ECCR | (95) | CONSERVATION COST RECOVERY |
| 5 | A&G EXP - INJURIES & DAMAGES - FUEL | (0) | FUEL COST RECOVERY |
| 6 | A&G EXP - MAINT GENERAL PLANT - ECRC | (12) | ENVIRONMENTAL COST RECOVERY |
| 7 | A&G EXP - MISC GENERAL EXPENSES | (812) | IND ASSOC DUES, ECONOMIC DEV, INTEREST TAX DEFICIENCIES |
| 8 | A&G EXP - REGULATORY COMMISSION EXPENSE - RAF - CAPACITY | (181) | CAPACITY COST RECOVERY |
| 9 | A&G EXP - REGULATORY COMMISSION EXPENSE - RAF - ECCR | (45) | CONSERVATION COST RECOVERY |
| 10 | A&G EXP - REGULATORY COMMISSION EXPENSE - RAF - ECRC | (256) | ENVIRONMENTAL COST RECOVERY |
| 11 | A&G EXP - REGULATORY COMMISSION EXPENSE - RAF - FRANCHISE | (382) | FRANCHISE REVENUE |
| 12 | A&G EXP - REGULATORY COMMISSION EXPENSE - RAF - FUEL FPSC | (1,872) | FUEL COST RECOVERY |
| 13 | A&G EXP - REGULATORY COMMISSION EXPENSE - RAF - SPPC | (205) | STORM PROTECTION PLAN COST RECOVERY |
| 14 | A&G EXP - STORM DEFICIENCY RECOVERY | (40,800) | STORM DEFICIENCY RECOVERY |
| 15 | ADMINISTRATIVE & GENERAL EXPENSES | (98,708) | |
| 16 | | | |
| 17 | TOTAL ADJUSTMENTS | (3,290,621) | |
| 18 | | | |
| 19 | | | |
| 20 | NOTES: | | |
| 21 | (A) THIS MFR CONTAINS COMMISSION ADJUSTMENTS ONLY. | | |
| 22 | (B) IN ORDER TO MAINTAIN A BALANCED CAPITAL STRUCTURE REFLECTING FPL'S PROPOSED EQUITY RATIO ON A JURISDICTIONAL ADJUSTED BASIS, THE FORECASTED | | |
| 23 | AMOUNT OF REGULATORY ASSESSMENT FEES FOR FPL'S COST RECOVERY CLAUSES ARE SLIGHTLY DIFFERENT BETWEEN THE "WITH" AND "WITHOUT" RSAM VERSIONS | | |
| 24 | OF THIS MFR. | | |
| 25 | (C) REFER TO MFR C-3 FOR EXPLANATIONS OF ADJUSTMENTS. | | |
| 26 | | | |
| 27 | | | |
| 28 | Totals may not add due to rounding. | | |
| 29 | | | |
| 30 | | | |

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

EXPLANATION: Provide adjustments to benchmark year O & M expenses related to expenses recoverable through mechanisms other than base rates. Explain any adjustments.

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

DOCKET NO.: 20210015-EI

Witness: Liz Fuentes

| (1) | (2) | (3) | (4) |
|----------|---|-----------------------------------|--|
| Line No. | Function | Benchmark Year Actual O & M (000) | Adjustments for Non-Base Rate Expense Recoveries (000) |
| (000) | (000) | (000) | Benchmark Year Adjusted O & M (000) |
| 1 | NOTE: FPL AND GULF WERE NOT CONSOLIDATED IN THE YEAR(S) REPORTED IN THIS MFR. PLEASE REFER TO FPL CONSOLIDATED MFR C-39 IN THE 2022 TEST YEAR MFR SCHEDULES FOR THE BENCHMARK O&M EXPENSES FOR PRE-CONSOLIDATION FPL FOR THE YEAR ENDED 12/31/2018 AND PRE-CONSOLIDATION GULF FOR THE YEAR ENDED 12/31/2017 | | |
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FLORIDA PUBLIC SERVICE COMMISSION
COMPANY: FLORIDA POWER & LIGHT COMPANY
AND SUBSIDIARIES (CONSOLIDATED)

EXPLANATION: For each year since the benchmark year, provide the amounts and percent increases associated with customers and average CPI. Show the calculation for each compound multiplier.

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

DOCKET NO.: 20210015-EI

Witness: Jun K. Park

| Line No. | Year | (1) (2) (3) (4) Total Customers | | (5) (6) (7) Average CPI-U (1967 = 100) | | | (8) Inflation and Growth Compound Multiplier |
|----------|---|------------------------------------|------------|---|--------|------------|--|
| | | Amount | % Increase | Compound Multiplier | Amount | % Increase | |
| 1 | NOTE: FPL and Gulf were not consolidated for all of the years requested. For continuity, the information for all requested years appears on the pre-consolidation FPL and pre-consolidation Gulf pages. | | | | | | |
| 2 | | | | | | | |
| 3 | | | | | | | |
| 4 | | | | | | | |
| 5 | | | | | | | |
| 6 | | | | | | | |

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

For each year since the benchmark year, provide the amounts and percent increases associated with customers and average CPI. Show the calculation for each compound multiplier.

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

DOCKET NO.: 20210015-EI

Witness: Jun K. Park

| Line No. | Year | (1) (2) (3) Total Customers | | (4) Compound Multiplier | (5) (6) Average CPI-U (1967 = 100) | | (7) Compound Multiplier | (8) Inflation and Growth Compound Multiplier |
|----------|------|-----------------------------|------------|-------------------------|------------------------------------|------------|-------------------------|--|
| | | Amount | % Increase | | Amount | % Increase | | |
| 1 | 2018 | 4,961,330 | 1.21% | 1.000000 | 251.1014 | 2.44% | 1.000000 | 1.000000 |
| 2 | 2019 | 5,061,525 | 2.02% | 1.020195 | 255.6508 | 1.81% | 1.018118 | 1.038679 |
| 3 | 2020 | 5,136,995 | 1.49% | 1.035407 | 258.1067 | 0.96% | 1.027898 | 1.064293 |
| 4 | 2021 | 5,188,943 | 1.01% | 1.045877 | 262.4491 | 1.68% | 1.045192 | 1.093142 |
| 5 | 2022 | 5,238,591 | 0.96% | 1.055884 | 266.8362 | 1.67% | 1.062663 | 1.122049 |
| 6 | 2023 | 5,301,693 | 1.20% | 1.068603 | 268.8663 | 0.76% | 1.070748 | 1.144204 |

FLORIDA PUBLIC SERVICE COMMISSION EXPLANATION: For each year since the benchmark year, provide the amounts and percent increases associated with customers and average CPI. Show the calculation for each compound multiplier.

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

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

DOCKET NO.: 20210015-EI

Witness: Jun K. Park

| Line No. | Year | (1) (2) (3) (4) Total Customers | | | (5) (6) (7) Average CPI-U (1967 = 100) | | | (8) Inflation and Growth Compound Multiplier |
|----------|------|------------------------------------|------------|---------------------|---|------------|---------------------|---|
| | | Amount | % Increase | Compound Multiplier | Amount | % Increase | Compound Multiplier | |
| 1 | 2017 | 459,050 | 1.30% | 1.000000 | 245.1213 | 2.14% | 1.000000 | 1.000000 |
| 2 | 2018 | 464,682 | 1.23% | 1.012269 | 251.1014 | 2.44% | 1.024396 | 1.036965 |
| 3 | 2019 | 464,884 | 0.04% | 1.012708 | 255.6508 | 1.81% | 1.042956 | 1.056210 |
| 4 | 2020 | 470,680 | 1.25% | 1.025335 | 258.1067 | 0.96% | 1.052975 | 1.079652 |
| 5 | 2021 | 474,741 | 0.86% | 1.034182 | 262.4491 | 1.68% | 1.070690 | 1.107288 |
| 6 | 2022 | 478,943 | 0.89% | 1.043336 | 266.8362 | 1.67% | 1.088588 | 1.135763 |
| 7 | 2023 | 483,764 | 1.01% | 1.053837 | 268.8663 | 0.76% | 1.096870 | 1.155922 |

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide a schedule of operation and maintenance expense by function for the test year, the benchmark year and the variance. For each functional benchmark variance, provide the reason(s) for the difference.

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

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

DOCKET NO.: 20210015-EI

(\$000)

Witness: Keith Ferguson, Liz Fuentes,
Scott R. Bores, Thomas Broad

| | (1) | (2) | (3) | (4) | (5) | (6) | (7) |
|----------|---|--|----------------------------------|------------------------------------|-------------------------|--|---------------------|
| Line No. | FUNCTION | SUBSEQUENT YEAR 2023 TOTAL COMPANY PER BOOKS (A) | 2023 O&M EXPENSE ADJUSTMENTS (B) | 2023 ADJUSTED O&M EXPENSES (2)-(3) | 2023 ADJUSTED BENCHMARK | 2023 ADJUSTED BENCHMARK VARIANCE (4)-(5) | REASON FOR VARIANCE |
| 1 | PRODUCTION - STEAM | 209,791 | 136,458 | 73,333 | 206,400 | (133,067) | Not Applicable |
| 2 | | | | | | | |
| 3 | PRODUCTION - NUCLEAR | 526,246 | 196,902 | 329,344 | 355,623 | (26,279) | Not Applicable |
| 4 | | | | | | | |
| 5 | PRODUCTION - OTHER | 2,656,318 | 2,444,783 | 211,535 | 180,247 | 31,288 | Note C |
| 6 | | | | | | | |
| 7 | POWER SUPPLY | 367,668 | 362,522 | 5,146 | 12,060 | (6,914) | Not Applicable |
| 8 | | | | | | | |
| 9 | TRANSMISSION | 77,820 | 20,458 | 57,361 | 75,443 | (18,081) | Not Applicable |
| 10 | | | | | | | |
| 11 | DISTRIBUTION | 284,103 | 8,406 | 275,697 | 415,974 | (140,277) | Not Applicable |
| 12 | | | | | | | |
| 13 | CUSTOMER ACCOUNTS | 114,070 | - | 114,070 | 157,381 | (43,311) | Not Applicable |
| 14 | | | | | | | |
| 15 | CUSTOMER SERVICE & INFORMATION | 68,849 | 50,704 | 18,145 | 35,038 | (16,893) | Not Applicable |
| 16 | | | | | | | |
| 17 | SALES EXPENSES | 20,569 | - | 20,569 | 19,354 | 1,215 | Note D |
| 18 | | | | | | | |
| 19 | ADMINISTRATIVE & GENERAL | <u>482,264</u> | <u>98,708</u> | <u>383,556</u> | <u>469,079</u> | <u>(85,524)</u> | Not Applicable |
| 20 | | | | | | | |
| 21 | TOTAL | 4,807,698 | 3,318,941 | 1,488,756 | 1,926,599 | (437,843) | |
| 22 | | | | | | | |
| 23 | NOTES: | | | | | | |
| 24 | (A) IN ORDER TO MAINTAIN A BALANCED CAPITAL STRUCTURE REFLECTING FPL'S PROPOSED EQUITY RATIO ON A JURISDICTIONAL ADJUSTED BASIS, THE FORECASTED AMOUNT OF | | | | | | |
| 25 | REGULATORY ASSESSMENT FEES FOR FPL'S COST RECOVERY CLAUSES REFLECTED IN ADMINISTRATIVE AND GENERAL EXPENSES ARE SLIGHTLY DIFFERENT BETWEEN THE | | | | | | |
| 26 | "WITH" AND "WITHOUT" RSAM VERSIONS OF THIS MFR. HOWEVER, THE DIFFERENCES ARE SMALL ENOUGH THAT THEY DO NOT APPEAR DUE TO ROUNDING. | | | | | | |
| 27 | | | | | | | |
| 28 | (B) IN ADDITION TO THE COMMISSION ADJUSTMENTS REFLECTED ON MFRS C-3 AND C-38, NON-RECOVERABLE FUEL AND TRANSMISSION OF ELECTRICITY BY OTHERS | | | | | | |
| 29 | HAVE ALSO BEEN ADJUSTED OUT OF O&M EXPENSES CONSISTENT WITH ORDER NOS. 13537, 13948, 13948-A, AND 14005. | | | | | | |
| 30 | | | | | | | |
| 31 | (C) THE VARIANCE IS PRIMARILY DUE THE ADDITION OF PHOTOVOLTAIC SOLAR FACILITIES, BATTERY STORAGE SYSTEMS, AND COMBINED CYCLE GENERATING UNITS (OKEECHOBEE | | | | | | |
| 32 | AND DANIA BEACH ENERGY CENTER). | | | | | | |
| 33 | | | | | | | |
| 34 | (D) THE VARIANCE IS DUE TO AN INCREASE IN SALES ACTIVITY IN 2023 AS COMPARED TO 2018. | | | | | | |
| 35 | | | | | | | |

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

EXPLANATION: Provide a schedule of operation and maintenance expense by function for the test year, the benchmark year and the variance. For each functional benchmark variance, provide the reason(s) for the difference.

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

DOCKET NO.: 20210015-EI

(\$000)

Witness: Keith Ferguson, Liz Fuentes,
Scott R. Bores, Thomas Broad

| | (1) | (2) | (3) | (4) | (5) | (6) | (7) |
|----------|---|---|-------------------------------------|---------------------------------------|----------------------------|--|------------------------|
| Line No. | FUNCTION | SUBSEQUENT YEAR 2023 TOTAL COMPANY PER BOOKS (A) | 2023 O&M EXPENSE ADJUSTMENTS (B) | 2023 ADJUSTED O&M EXPENSES (2)-(3) | 2023 ADJUSTED BENCHMARK | 2023 ADJUSTED BENCHMARK VARIANCE (4)-(5) | REASON FOR VARIANCE |
| 1 | PRODUCTION - STEAM | 209,791 | 136,458 | 73,333 | 206,400 | (133,067) | Not Applicable |
| 2 | | | | | | | |
| 3 | PRODUCTION - NUCLEAR | 526,246 | 196,902 | 329,344 | 355,623 | (26,279) | Not Applicable |
| 4 | | | | | | | |
| 5 | PRODUCTION - OTHER | 2,656,318 | 2,444,783 | 211,535 | 180,247 | 31,288 | Note C |
| 6 | | | | | | | |
| 7 | POWER SUPPLY | 367,668 | 362,522 | 5,146 | 12,060 | (6,914) | Not Applicable |
| 8 | | | | | | | |
| 9 | TRANSMISSION | 77,820 | 20,458 | 57,361 | 75,443 | (18,081) | Not Applicable |
| 10 | | | | | | | |
| 11 | DISTRIBUTION | 284,103 | 8,406 | 275,697 | 415,974 | (140,277) | Not Applicable |
| 12 | | | | | | | |
| 13 | CUSTOMER ACCOUNTS | 114,070 | - | 114,070 | 157,381 | (43,311) | Not Applicable |
| 14 | | | | | | | |
| 15 | CUSTOMER SERVICE & INFORMATION | 68,849 | 50,704 | 18,145 | 35,038 | (16,893) | Not Applicable |
| 16 | | | | | | | |
| 17 | SALES EXPENSES | 20,569 | - | 20,569 | 19,354 | 1,215 | Note D |
| 18 | | | | | | | |
| 19 | ADMINISTRATIVE & GENERAL | <u>482,264</u> | <u>98,708</u> | <u>383,556</u> | <u>469,079</u> | <u>(85,524)</u> | Not Applicable |
| 20 | | | | | | | |
| 21 | TOTAL | 4,807,697 | 3,318,941 | 1,488,756 | 1,926,599 | (437,843) | |
| 22 | | | | | | | |
| 23 | <u>NOTES:</u> | | | | | | |
| 24 | (A) IN ORDER TO MAINTAIN A BALANCED CAPITAL STRUCTURE REFLECTING FPL'S PROPOSED EQUITY RATIO ON A JURISDICTIONAL ADJUSTED BASIS, THE FORECASTED | | | | | | |
| 25 | AMOUNT OF REGULATORY ASSESSMENT FEES FOR FPL'S COST RECOVERY CLAUSES REFLECTED IN ADMINISTRATIVE AND GENERAL EXPENSES ARE SLIGHTLY DIFFERENT | | | | | | |
| 26 | BETWEEN THE "WITH" AND "WITHOUT" RSAM VERSIONS OF THIS MFR. HOWEVER, THE DIFFERENCES ARE SMALL ENOUGH THAT THEY DO NOT APPEAR DUE TO ROUNDING. | | | | | | |
| 27 | | | | | | | |
| 28 | (B) IN ADDITION TO THE COMMISSION ADJUSTMENTS REFLECTED ON MFRS C-3 AND C-38, NON-RECOVERABLE FUEL AND TRANSMISSION OF ELECTRICITY BY OTHERS | | | | | | |
| 29 | HAVE ALSO BEEN ADJUSTED OUT OF O&M EXPENSES CONSISTENT WITH ORDER NOS. 13537, 13948, 13948-A, AND 14005. | | | | | | |
| 30 | | | | | | | |
| 31 | (C) THE VARIANCE IS PRIMARILY DUE THE ADDITION OF PHOTOVOLTAIC SOLAR FACILITIES, BATTERY STORAGE SYSTEMS, AND COMBINED CYCLE GENERATING UNITS | | | | | | |
| 32 | (OKEECHOBEE AND DANIA BEACH ENERGY CENTER). | | | | | | |
| 33 | | | | | | | |
| 34 | | | | | | | |
| 35 | (D) THE VARIANCE IS DUE TO AN INCREASE IN SALES ACTIVITY IN 2023 AS COMPARED TO 2018. | | | | | | |

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

EXPLANATIO Provide hedging expenses and plant balances by primary account for the test year and the preceding three years. Hedging refers to initiating and/or maintaining a non-speculative financial and/or physical hedging program designed to mitigate fuel and purchased power price volatility for the utility's retail ratepayers, exclusive of the costs referenced in Paragraph 3 , Page 5 of Order No. PSC-02-1484-FOF-EI. Show hedging expenses and plant recovered through base rates separate from hedging expenses and plant recovered through the fuel clause.

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

DOCKET NO.: 20210015-EI

Witness: Scott R. Bores

| Line No. | Account No. | Account Title | 2023 | |
|----------|-------------|--|------------|--------|
| | | | Base Rates | Clause |
| 1 | | EXPENSES | | |
| 2 | | | | |
| 3 | | Hedging Expense | | |
| 4 | | NOTE: No hedges were placed or are projected to be placed for the years requested. Therefore, there were no hedging expenses or hedging-related plant balances in those years. | | |
| 5 | | | | |
| 6 | | | | |
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| 11 | | | | |
| 12 | | | | |
| 13 | | | | |
| 14 | | Total Hedging Expense | | |
| 15 | | | | |
| 16 | | | | |
| 17 | | | | |
| 18 | | | | |
| 19 | | | | |
| 20 | | ANNUAL PLANT IN SERVICE | | |
| 21 | | | | |
| 22 | | Hedging related capital investment | | |
| 23 | | | | |
| 24 | | | | |
| 25 | | | | |
| 26 | | | | |
| 27 | | | | |
| 28 | | | | |
| 29 | | | | |
| 30 | | Total Hedging investment | | |

FLORIDA PUBLIC SERVICE
COMMISSION

EXPLANATION: Provide a schedule of security expenses and security plant balance by primary account and totals for the test year and the preceding three years. Show the security expenses recovered through base rates separate from security expenses recovered through the fuel/capacity clauses. Show the plant balances supporting base rates separate from the plant balances supporting the fuel/capacity clauses. Provide only those security costs incurred after, and as a result of, the terrorist events of September 11, 2001.

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)

Witness: Liz Fuentes, Scott R. Bores,
Robert Coffey, Thomas Broad

DOCKET NO.: 20210015-EI

| Line No. | (1) Account No. | (2) Account Title | (3) 2020 | | (4) 2021 | | (5) 2022 | | (6) 2023 | | (7) 2023 | |
|----------|--------------------|--|--------------------|-------------------|--------------------|-------------------|--------------------|----------------|--------------------|----------------|--------------------|----------------|
| | | | Base Rates (\$000) | Clause (\$000) | Base Rates (\$000) | Clause (\$000) | Base Rates (\$000) | Clause (\$000) | Base Rates (\$000) | Clause (\$000) | Base Rates (\$000) | Clause (\$000) |
| 1 | | | | | | | | | | | | |
| 2 | | EXPENSES | | | | | | | | | | |
| 3 | | | | | | | | | | | | |
| 4 | | | | | | | | | | | | |
| 5 | 408.1 | Nuclear Payroll Taxes - Incremental Security | See pages 2 and 3 | See pages 2 and 3 | See pages 2 and 3 | See pages 2 and 3 | - | 92 | - | 95 | - | 95 |
| 6 | 524 | Heightened Security Expense - Nuclear | See pages 2 and 3 | See pages 2 and 3 | See pages 2 and 3 | See pages 2 and 3 | - | 30,982 | - | 31,375 | - | 31,375 |
| 7 | 925 | Nuclear Injuries and Damages - Heightened Security | See pages 2 and 3 | See pages 2 and 3 | See pages 2 and 3 | See pages 2 and 3 | - | - | - | - | - | - |
| 8 | 925 | Nuclear Contractor Workmen's Comp - Heightened Security | See pages 2 and 3 | See pages 2 and 3 | See pages 2 and 3 | See pages 2 and 3 | - | - | - | - | - | - |
| 9 | 925 | Nuclear Employee Workmen's Comp - Heightened Security | See pages 2 and 3 | See pages 2 and 3 | See pages 2 and 3 | See pages 2 and 3 | - | 3 | - | 3 | - | 3 |
| 10 | 925 | Nuclear Employee Pensions & Benefits - Heightened Security | See pages 2 and 3 | See pages 2 and 3 | See pages 2 and 3 | See pages 2 and 3 | - | 64 | - | 70 | - | 70 |
| 11 | 408.1 | Fossil Tax Other Than Inc Tax - Payroll Tax | See pages 2 and 3 | See pages 2 and 3 | See pages 2 and 3 | See pages 2 and 3 | 32 | 56 | 32 | 64 | - | 64 |
| 12 | 506 | Fossil Plant Security - Steam Power | See pages 2 and 3 | See pages 2 and 3 | See pages 2 and 3 | See pages 2 and 3 | - | 496 | - | 295 | - | 295 |
| 13 | 549 | Fossil Plant Security - Other Power | See pages 2 and 3 | See pages 2 and 3 | See pages 2 and 3 | See pages 2 and 3 | 515 | 3,761 | 516 | 2,540 | - | 2,540 |
| 14 | 549 | Solar Plant Security - Other Power | See pages 2 and 3 | See pages 2 and 3 | See pages 2 and 3 | See pages 2 and 3 | - | 152 | - | 160 | - | 160 |
| 15 | 925 | Fossil Employee Workman's Comp | See pages 2 and 3 | See pages 2 and 3 | See pages 2 and 3 | See pages 2 and 3 | 3 | 4 | 3 | 4 | - | 4 |
| 16 | 926 | Fossil Employee Pensions & Benefits | See pages 2 and 3 | See pages 2 and 3 | See pages 2 and 3 | See pages 2 and 3 | 118 | 40 | 121 | 48 | - | 48 |
| 17 | 408.1 | Tax Other Than Inc Tax - Payroll Tax - IT | See pages 2 and 3 | See pages 2 and 3 | See pages 2 and 3 | See pages 2 and 3 | 184 | 21 | 190 | 23 | - | 23 |
| 18 | 524 | Heightened Security Expense - IT | See pages 2 and 3 | See pages 2 and 3 | See pages 2 and 3 | See pages 2 and 3 | - | 768 | - | 788 | - | 788 |
| 19 | 920 | A & G Salaries - IT | See pages 2 and 3 | See pages 2 and 3 | See pages 2 and 3 | See pages 2 and 3 | 2,778 | - | 2,864 | - | - | - |
| 20 | 921 | Office Supplies & Expenses - IT | See pages 2 and 3 | See pages 2 and 3 | See pages 2 and 3 | See pages 2 and 3 | 333 | - | 333 | - | - | - |
| 21 | 923 | Outside Services - IT | See pages 2 and 3 | See pages 2 and 3 | See pages 2 and 3 | See pages 2 and 3 | 1,762 | - | 2,235 | - | - | - |
| 22 | 925 | Injuries & Damages - IT | See pages 2 and 3 | See pages 2 and 3 | See pages 2 and 3 | See pages 2 and 3 | 1 | 0 | 1 | 0 | - | 0 |
| 23 | 926 | Employee Pensions & Benefits - IT | See pages 2 and 3 | See pages 2 and 3 | See pages 2 and 3 | See pages 2 and 3 | 196 | 15 | 209 | 17 | - | 17 |
| 24 | 930.2 | Misc General Expenses - IT | See pages 2 and 3 | See pages 2 and 3 | See pages 2 and 3 | See pages 2 and 3 | - | - | - | - | - | - |
| 25 | 935 | Maint Of General Plant - IT | See pages 2 and 3 | See pages 2 and 3 | See pages 2 and 3 | See pages 2 and 3 | - | - | - | - | - | - |
| 26 | | | | | | | | | | | | |
| 27 | | | | | | | | | | | | |
| 28 | | Total Security Expense | See pages 2 and 3 | See pages 2 and 3 | See pages 2 and 3 | See pages 2 and 3 | 5,924 | 36,456 | 6,505 | 35,482 | - | 35,482 |
| 29 | | | | | | | | | | | | |
| 30 | | | | | | | | | | | | |
| 31 | | ANNUAL PLANT IN SERVICE | | | | | | | | | | |
| 32 | | | | | | | | | | | | |
| 33 | | | | | | | | | | | | |
| 34 | 101 | Security capital investment - Fossil ⁽¹⁾ | See pages 2 and 3 | See pages 2 and 3 | See pages 2 and 3 | See pages 2 and 3 | 759 | 8,113 | 930 | 9,244 | - | 9,244 |
| 35 | 101 | Security capital investment - Nuclear ⁽²⁾ | See pages 2 and 3 | See pages 2 and 3 | See pages 2 and 3 | See pages 2 and 3 | - | 48,537 | - | 57,037 | - | 57,037 |
| 36 | 101 | NERC CIP Compliance ⁽²⁾ | See pages 2 and 3 | See pages 2 and 3 | See pages 2 and 3 | See pages 2 and 3 | 35,745 | - | 43,092 | - | - | - |
| 37 | | | | | | | | | | | | |
| 38 | | Total Security Investment | See pages 2 and 3 | See pages 2 and 3 | See pages 2 and 3 | See pages 2 and 3 | 36,504 | 56,650 | 44,021 | 66,281 | - | 66,281 |
| 39 | | | | | | | | | | | | |
| 40 | | | | | | | | | | | | |
| 41 | | Notes: | | | | | | | | | | |
| 42 | | (1) FPL does not track plant-in-service balances associated with incremental security in base rates. Base amounts represent cumulative estimated capital expenditures based on annual activity. Clause amounts represent the ending plant in service balances for each year. | | | | | | | | | | |
| 43 | | (2) Amounts reflected represent the ending plant in service balances for each year. | | | | | | | | | | |

Supporting Schedules:

Recap Schedules: C-2

FLORIDA PUBLIC SERVICE
COMMISSION

EXPLANATION: Provide a schedule of security expenses and security plant balance by primary account and totals for the test year and the preceding three years. Show the security expenses recovered through base rates separate from security expenses recovered through the fuel/capacity clauses. Show the plant balances supporting base rates separate from the plant balances supporting the fuel/capacity clauses. Provide only those security costs incurred after, and as a result of, the terrorist events of September 11, 2001.

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: Liz Fuentes, Scott R. Bores,
Robert Coffey, Thomas Broad

| Line No. | (1) Account No. | (2) Account Title | (3) 2020 | | (5) 2021 | | (7) 2022 | | (9) 2023 | |
|----------|--------------------|--|--------------------|----------------|--------------------|----------------|--------------------|----------------|--------------------|----------------|
| | | | Base Rates (\$000) | Clause (\$000) | Base Rates (\$000) | Clause (\$000) | Base Rates (\$000) | Clause (\$000) | Base Rates (\$000) | Clause (\$000) |
| 1 | | | | | | | | | | |
| 2 | | EXPENSES | | | | | | | | |
| 3 | | | | | | | | | | |
| 4 | | | | | | | | | | |
| 5 | 408.1 | Nuclear Payroll Taxes - Incremental Security | - | 87 | - | 90 | See page 1 | See page 1 | See page 1 | See page 1 |
| 6 | 524 | Heightened Security Expense - Nuclear | - | 25,765 | - | 29,716 | See page 1 | See page 1 | See page 1 | See page 1 |
| 7 | 925 | Nuclear Injuries and Damages - Heightened Security | - | - | - | - | See page 1 | See page 1 | See page 1 | See page 1 |
| 8 | 925 | Nuclear Contractor Workmen's Comp - Heightened Security | - | 366 | - | - | See page 1 | See page 1 | See page 1 | See page 1 |
| 9 | 925 | Nuclear Employee Workmen's Comp - Heightened Security | - | 2 | - | 2 | See page 1 | See page 1 | See page 1 | See page 1 |
| 10 | 925 | Nuclear Employee Pensions & Benefits - Heightened Security | - | 74 | - | 56 | See page 1 | See page 1 | See page 1 | See page 1 |
| 11 | 408.1 | Fossil Tax Other Than Inc Tax - Payroll Tax | 27 | 42 | 32 | 50 | See page 1 | See page 1 | See page 1 | See page 1 |
| 12 | 506 | Fossil Plant Security - Steam Power | - | 485 | - | 489 | See page 1 | See page 1 | See page 1 | See page 1 |
| 13 | 549 | Fossil Plant Security - Other Power | 380 | 3,324 | 512 | 6,081 | See page 1 | See page 1 | See page 1 | See page 1 |
| 14 | 549 | Solar Plant Security - Other Power | - | 57 | - | 145 | See page 1 | See page 1 | See page 1 | See page 1 |
| 15 | 925 | Fossil Employee Workman's Comp | 2 | 4 | 4 | 3 | See page 1 | See page 1 | See page 1 | See page 1 |
| 16 | 926 | Fossil Employee Pensions & Benefits | 94 | 35 | 106 | 31 | See page 1 | See page 1 | See page 1 | See page 1 |
| 17 | 408.1 | Tax Other Than Inc Tax - Payroll Tax - IT | 151 | 21 | 174 | 20 | See page 1 | See page 1 | See page 1 | See page 1 |
| 18 | 524 | Heightened Security Expense - IT | - | 680 | - | 747 | See page 1 | See page 1 | See page 1 | See page 1 |
| 19 | 920 | A & G Salaries - IT | 2,394 | - | 2,632 | - | See page 1 | See page 1 | See page 1 | See page 1 |
| 20 | 921 | Office Supplies & Expenses - IT | 341 | - | 414 | - | See page 1 | See page 1 | See page 1 | See page 1 |
| 21 | 923 | Outside Services - IT | 239 | - | 1,258 | - | See page 1 | See page 1 | See page 1 | See page 1 |
| 22 | 925 | Injuries & Damages - IT | 5 | 1 | 4 | 0 | See page 1 | See page 1 | See page 1 | See page 1 |
| 23 | 926 | Employee Pensions & Benefits - IT | 131 | 17 | 260 | 13 | See page 1 | See page 1 | See page 1 | See page 1 |
| 24 | 930.2 | Misc General Expenses - IT | 1 | - | - | - | See page 1 | See page 1 | See page 1 | See page 1 |
| 25 | 935 | Maint Of General Plant - IT | - | - | - | - | See page 1 | See page 1 | See page 1 | See page 1 |
| 26 | | | | | | | | | | |
| 27 | | | | | | | | | | |
| 28 | | Total Security Expense | 3,764 | 30,960 | 5,396 | 37,442 | See page 1 | See page 1 | See page 1 | See page 1 |
| 29 | | | | | | | | | | |
| 30 | | | | | | | | | | |
| 31 | | ANNUAL PLANT IN SERVICE | | | | | | | | |
| 32 | | | | | | | | | | |
| 33 | | | | | | | | | | |
| 34 | 101 | Security capital investment - Fossil ⁽¹⁾ | 297 | 7,065 | 523 | 8,113 | See page 1 | See page 1 | See page 1 | See page 1 |
| 35 | 101 | Security capital investment - Nuclear ⁽²⁾ | - | 39,040 | - | 40,040 | See page 1 | See page 1 | See page 1 | See page 1 |
| 36 | 101 | NERC CIP Compliance ⁽²⁾ | 4,694 | - | 28,778 | - | See page 1 | See page 1 | See page 1 | See page 1 |
| 37 | | | | | | | | | | |
| 38 | | Total Security Investment | 4,991 | 46,105 | 29,302 | 48,153 | See page 1 | See page 1 | See page 1 | See page 1 |
| 39 | | | | | | | | | | |
| 40 | | | | | | | | | | |
| 41 | | Notes: | | | | | | | | |
| 42 | | (1) FPL does not track plant-in-service balances associated with incremental security in base rates. Base amounts represent cumulative estimated capital expenditures based on annual activity. Clause amounts represent the ending plant in service balances for each year. | | | | | | | | |
| 43 | | (2) Amounts reflected represent the ending plant in service balances for each year. | | | | | | | | |

Supporting Schedules:

Recap Schedules: C-2

FLORIDA PUBLIC SERVICE
COMMISSION

EXPLANATION:

Provide a schedule of security expenses and security plant balance by primary account and totals for the test year and the preceding three years.
Show the security expenses recovered through base rates separate from security expenses recovered through the fuel/capacity clauses. Show the plant balances supporting base rates separate from the plant balances supporting the fuel/capacity clauses. Provide only those security costs incurred after, and as a result of, the terrorist events of September 11, 2001.

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)

Witness: Liz Fuentes, Scott R. Bores,
Robert Coffey, Thomas Broad

DOCKET NO.: 20210015-EI

| Line No. | (1) Account No. | (2) Account Title | (3) 2020 | | (5) 2021 | | (7) 2022 | | (9) 2023 | |
|----------|--------------------|---------------------------|------------|--------|------------|--------|------------|------------|------------|------------|
| | | | Base Rates | Clause | Base Rates | Clause | Base Rates | Clause | Base Rates | Clause |
| 1 | | | | | | | | | | |
| 2 | | EXPENSES | | | | | | | | |
| 3 | | | | | | | | | | |
| 4 | | NONE | | | | | See page 1 | See page 1 | See page 1 | See page 1 |
| 5 | | | | | | | | | | |
| 6 | | | | | | | | | | |
| 7 | | | | | | | | | | |
| 8 | | | | | | | | | | |
| 9 | | | | | | | | | | |
| 10 | | | | | | | | | | |
| 11 | | | | | | | | | | |
| 12 | | | | | | | | | | |
| 13 | | | | | | | | | | |
| 14 | | | | | | | | | | |
| 15 | | | | | | | | | | |
| 16 | | Total Security Expense | | | | | See page 1 | See page 1 | See page 1 | See page 1 |
| 17 | | | | | | | | | | |
| 18 | | | | | | | | | | |
| 19 | | | | | | | | | | |
| 20 | | | | | | | | | | |
| 21 | | | | | | | | | | |
| 22 | | | | | | | | | | |
| 23 | | | | | | | | | | |
| 24 | | | | | | | | | | |
| 25 | | | | | | | | | | |
| 26 | | ANNUAL PLANT IN SERVICE | | | | | | | | |
| 27 | | | | | | | | | | |
| 28 | | NONE | | | | | See page 1 | See page 1 | See page 1 | See page 1 |
| 29 | | | | | | | | | | |
| 30 | | | | | | | | | | |
| 31 | | | | | | | | | | |
| 32 | | | | | | | | | | |
| 33 | | | | | | | | | | |
| 34 | | | | | | | | | | |
| 35 | | Total Security Investment | | | | | See page 1 | See page 1 | See page 1 | See page 1 |
| 36 | | | | | | | | | | |
| 37 | | | | | | | | | | |
| 38 | | | | | | | | | | |
| 39 | | | | | | | | | | |
| 40 | | | | | | | | | | |
| 41 | | | | | | | | | | |
| 42 | | | | | | | | | | |
| 43 | | | | | | | | | | |

Supporting Schedules:

Recap Schedules: C-2

| | | |
|--|--|--|
| FLORIDA PUBLIC SERVICE COMMISSION COMPANY: FLORIDA POWER & LIGHT COMPANY AND SUBSIDIARIES (CONSOLIDATED) | EXPLANATION: Provide the calculation of the revenue expansion factor for the projected subsequent year. | Type of Data Shown: _ Projected Test Year Ended: <u> </u> / <u> </u> / <u> </u> _ Prior Year Ended: <u> </u> / <u> </u> / <u> </u> _ Historical Test Year Ended: <u> </u> / <u> </u> / <u> </u> X Proj. Subsequent Yr Ended: 12/31/23 |
| DOCKET NO.: 20210015-EI | Witness: Liz Fuentes | |

| | (1) | (2) |
|----------|--|---------|
| Line No. | Description | Percent |
| 1 | REVENUE REQUIREMENT | 1.00000 |
| 2 | | |
| 3 | REGULATORY ASSESSMENT RATE | 0.00072 |
| 4 | | |
| 5 | BAD DEBT RATE | 0.00082 |
| 6 | | |
| 7 | NET BEFORE INCOME TAXES (1) - (3) - (5) | 0.99846 |
| 8 | | |
| 9 | STATE INCOME TAX RATE | 0.05500 |
| 10 | | |
| 11 | STATE INCOME TAX (7) X (9) | 0.05492 |
| 12 | | |
| 13 | NET BEFORE FEDERAL INCOME TAX | 0.94354 |
| 14 | | |
| 15 | FEDERAL INCOME TAX RATE | 0.21000 |
| 16 | | |
| 17 | FEDERAL INCOME TAX (13) X (15) | 0.19814 |
| 18 | | |
| 19 | REVENUE EXPANSION FACTOR (13) - (17) | 0.74540 |
| 20 | | |
| 21 | NET OPERATING INCOME MULTIPLIER (100% / LINE 19) | 1.34156 |
| 22 | | |
| 23 | Note: Totals may not add due to rounding. | |
| 24 | | |
| 25 | | |
| 26 | | |
| 27 | | |
| 28 | | |
| 29 | | |
| 30 | | |
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| 32 | | |
| 33 | | |
| 34 | | |
| 35 | | |