

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,

Wade from

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

RWL:ec

Florida Power & Light Company

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

С

FLOR	IDA PUBLIC SERVICE COMMISSION		EXPLANATION		calculation of jurisd the test year, the pri		Type of Data Shown: _ Projected Test Year Ended: _/ _/_						
COM	PANY: FLORIDA POWER & LIGHT COMPA AND SUBSIDIARIES (CONSOLIDAT			recent histo	2			_ Historical ⁻	Ended: _/_/_ Test Year Ended: _/_	-			
					(\$000)			X Proj. Subsequent Yr Ended: 12/31/23					
DOCł	KET NO.: 20210015-EI							Witness: Liz Fuentes					
	(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 4	OTHER OPERATING REVENUES	304,722	0	304,722	0.72910	222,173	(3,800)	218,373	0	218,373			
5 6	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			
7 8	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			
9 10	FUEL & INTERCHANGE	2,699,977	0	2,699,977	0.95690	2,583,603	(2,563,880)	19,723	0	19,723			
10 11 12	PURCHASED POWER	222,295	0	222,295	0.95713	212,765	(212,765)	0	0	0			
13 14	DEFERRED COSTS	140,226	0	140,226	0.95778	134,306	(134,306)	0	0	0			
15 16	DEPRECIATION & AMORTIZATION	2,797,119	0	2,797,119	0.96579	2,701,422	(187,961)	2,513,461	(84,693)	2,428,768			
10 17 18	TAXES OTHER THAN INCOME TAXES	1,711,560	0	1,711,560	0.98204	1,680,816	(820,949)	859,867	(265)	859,602			
19 20	INCOME TAXES	564,917	0	564,917	0.95645	540,313	(103,705)	436,608	50,380	486,988			
21 22	(GAIN)/LOSS ON DISPOSAL OF PLANT	(6,024)	0	(6,024)	1.00000	(6,024)	0	(6,024)	0	(6,024)			
23 24	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			
25 26	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			
20 27 28 29	TOTALS MAY NOT ADD DUE TO ROUND	ING.											

	NIDA PUBLIC SERVICE COMMISSION		EXPLANATION	income for	calculation of jurisdi the test year, the pri	0		Test Year Ended: _/		
COM	PANY: FLORIDA POWER & LIGHT COMPA AND SUBSIDIARIES (CONSOLIDAT			recent histo	orical year. (\$000)			_ Historical ⁻	Ended: _/_/_ Test Year Ended: _/ sequent Yr Ended: 1	
DOC	KET NO.: 20210015-EI							Witness: Liz	Fuentes	
	(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 4	OTHER OPERATING REVENUES	304,722	0	304,722	0.72910	222,173	(3,800)	218,373	0	218,373
5 6	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
7 8	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
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 12	PURCHASED POWER	222,295	0	222,295	0.95713	212,765	(212,765)	0	0	0
13 14	DEFERRED COSTS	140,226	0	140,226	0.95778	134,306	(134,306)	0	0	0
15 16	DEPRECIATION & AMORTIZATION	2,797,119	0	2,797,119	0.96579	2,701,422	(187,961)	2,513,461	161,198	2,674,659
10 17 18	TAXES OTHER THAN INCOME TAXES	1,711,552	0	1,711,552	0.98204	1,680,808	(820,941)	859,867	(265)	859,602
19 20	INCOME TAXES	564,889	0	564,889	0.95644	540,285	(102,540)	437,744	(24,001)	413,743
20 21 22	(GAIN)/LOSS ON DISPOSAL OF PLANT	(6,024)	0	(6,024)) 1.00000	(6,024)	0	(6,024)	0	(6,024)
22 23 24	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
25 26	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
27 28 29	TOTALS MAY NOT ADD DUE TO ROUND	ING.								

OMPA	DA PUBLIC SERVICE COMMISSION NY: FLORIDA POWER & LIGHT COMPAT AND SUBSIDIARIES (CONSOLIDATE T NO.: 20210015-EI			EXPLANATION:	Provide a schedule of r projected subsequent Provide the details of a	year.		- - - >	Type of Data Shown: _ Projected Test Year E _ Prior Year Ended: _/_ _ Historical Test Year E K Proj. Subsequent Yr Witness: Keith Ferguso	/_ Ended: _/_/_ Ended: 12/31/23
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
		JURISDICTIONAL				COMMISSION	ADJUSTMENTS			
_ine No.	DESCRIPTION	AMOUNT SCHEDULE C-1 COL 6	AVIATION - EXPENSES	CAPACITY COST RECOVERY	CONSERVATION COST RECOVERY	ECONOMIC DEVELOPMENT	ENVIRONMENTAL COST RECOVERY	EXECUTIVE COMPENSATION	FRANCHISE EXPENSE	FRANCHISE REVENUE
	REVENUE FROM SALES	12,392,533	0	(255,273)	(63,114)	0	(355,439)	0	0	(530,650
	OTHER OPERATING REVENUES	222,173	0	(2,981)	0	0	0	0	0	
	OTAL OPERATING REVENUES	12,614,706	0	(258,254)	(63,114)	0	(355,439)	0	0	(530,65
	DTHER O&M	1,691,797	(194)	(45,911)	(54,044)	(613)	(48,210)	(50,502)	0	(38
	UEL & INTERCHANGE	2,583,603	0	0	0	0	0	0	0	
	PURCHASED POWER	212,765	0	(41,704)	0	0	0	0	0	
	DEFERRED COSTS	134,306	0	(134,306)	0	0	0	0	0	
	DEPRECIATION & AMORTIZATION	2,701,422	0	(6,134)	(4,104)	0	(67,724)	0	0	
	TAXES OTHER THAN INCOME TAXES	1,680,816	0	(183)	(1,076)	0	(250)	0	(517,002)	(13,26
	NCOME TAXES	540,313	49	(7,608)	(986)	155	(60,639)	12,800	131,034	(131,03
20 21 (22	GAIN)/LOSS ON DISPOSAL OF PLANT	(6,024)	0	0	0	0	0	0	0	
	TOTAL OPERATING EXPENSES	9,538,998	(145)	(235,844)	(60,210)	(458)	(176,824)	(37,702)	(385,968)	(144,68
25 N	NET OPERATING INCOME	3,075,708	145	(22,410)	(2,904)	458	(178,616)	37,702	385,968	(385,96
	TOTALS MAY NOT ADD DUE TO ROUND	ING.								
28 29										
30 31										
32										
33 34										
35										
36 37										
8										

	QUENT YEAR ADJUSTMENT A PUBLIC SERVICE COMMISSION		E		Provide a schedule of r projected subsequent		ljustments for the		Type of Data Shown: _ Projected Test Year	Ended: //
	NY: FLORIDA POWER & LIGHT COMPANY AND SUBSIDIARIES (CONSOLIDATED) T NO.: 20210015-EI				Provide the details of a		dule C-3.		_ Prior Year Ended: _/ _ Historical Test Year X Proj. Subsequent Yr Witness: Keith Fergus	_/_ Ended: _/_/_ Ended: 12/31/23
		(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
	_			COM	IMISSION ADJUSTME	NTS				
Line No.	DESCRIPTION	FUEL COST RECOVERY	GROSS RECEIPTS TAX	INDUSTRY ASSOCIATION DUES	INTEREST SYCHRONIZATION	INTEREST TAX DEFICIENCIES	STORM DEFICIENCY RECOVERY	STORM PROTECTION PLAN COST RECOVERY	TOTAL COMMISSION ADJUSTMENTS	JURISDICTIONAL ADJUSTED PER COMMISSION
	EVENUE FROM SALES	(2,746,825)	(289,142)	0	0	0	(89,543)	(284,189)	(4,614,176)	7,778,35
2 3 O 4	THER OPERATING REVENUES	(819)	0	0	0	0	0	0	(3,800)	218,37
5 T 6	OTAL OPERATING REVENUES	(2,747,644)	(289,142)	0	0	0	(89,543)	(284,189)	(4,617,976)	7,996,73
7 0	THER O&M	(1,895)	0	(107)	0	(67)	(40,800)	(205)	(242,930)	1,448,86
8 9 F 10	UEL & INTERCHANGE	(2,563,880)	0	0	0	0	0	0	(2,563,880)	19,72
	URCHASED POWER	(171,062)	0	0	0	0	0	0	(212,765)	
	EFERRED COSTS	0	0	0	0	0	0	0	(134,306)	
	EPRECIATION & AMORTIZATION	0	0	0	0	0	(48,743)	(61,256)	(187,961)	2,513,46
	AXES OTHER THAN INCOME TAXES	(30)	(289,142)	0	0	0	0	0	(820,949)	859,86
19 IN	ICOME TAXES	(2,732)	(0)	27	11,662	17	0	(56,451)	(103,705)	436,60
20 21 (0 22	GAIN)/LOSS ON DISPOSAL OF PLANT	0	0	0	0	0	0	0	0	(6,02
	OTAL OPERATING EXPENSES	(2,739,598)	(289,142)	(80)	11,662	(50)	(89,543)	(117,911)	(4,266,495)	5,272,50
	ET OPERATING INCOME	(8,046)	(0)	80	(11,662)	50	0	(166,278)	(351,481)	2,724,22

27 TOTALS MAY NOT ADD DUE TO ROUNDING.

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Schedule C-2 (with RSAM)
2023 SUBSEQUENT YEAR ADJUSTMENT

FLORIDA PUBLIC SERVICE COMMISSION				EXPLANATION:	Provide a schedule of ne	t operating income adju	stments for the					Type of Data Shown:		
COMPANY: FLORIDA POWER & LIGHT COMPANY		projected subsequent y Provide the details of a		dule C-3.					Projected Test Ye Prior Year Ended:					
AND SUBSIDIARIES (CONSOLIDATED) DOCKET NO.: 20210015-EI						(\$000)						_ Historical Test Ye X Proj. Subsequent Witness: Keith Ferg	Yr Ended: 12/31/23	
	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)	
						COMPANY A	DJUSTMENTS							

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	(D () () 0	0	C	0	0	7,778,357
2 3 4	OTHER OPERATING REVENUES	218,373	0	(0 0		0 0) (0 0	0	c	0	0	218,373
5	TOTAL OPERATING REVENUES	7,996,730	0	(0 0	(0 () () 0	0	C	0 0	0	7,996,730
7	OTHER O&M	1,448,867	1,292	(0 0		D () ((476)	(7,512)	C	(81,565)	(88,261)	1,360,607
9 10	FUEL & INTERCHANGE	19,723	0	(0 0		D () () 0	0	C	0	0	19,723
11	PURCHASED POWER	0	0	(0 0	(D () () 0	0	C	0	0	0
13 14	DEFERRED COSTS	0	0	(0 0		D () () 0	0	C	0	0	0
15 16	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
17	TAXES OTHER THAN INCOME TAXES	859,867	0	(0 0		D () () 0	0	C	(265)	(265)	859,602
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
21 22	(GAIN)/LOSS ON DISPOSAL OF PLANT	(6,024)	0	(0 0		0 () () 0	0	C	0	0	(6,024)
23 24	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
25 26	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

20 27 TOTALS MAY NOT ADD DUE TO ROUNDING. 28 29 30

COMPA	DA PUBLIC SERVICE COMMISSION NY: FLORIDA POWER & LIGHT COMPAN AND SUBSIDIARIES (CONSOLIDATE T NO.: 20210015-EI				net operating income a year. all adjustments on Scl (\$000)		-	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		
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
		JURISDICTIONAL				COMMISSION	ADJUSTMENTS			
_ine No.	DESCRIPTION	AMOUNT SCHEDULE C-1 COL 6	AVIATION - EXPENSES	CAPACITY COST RECOVERY	CONSERVATION COST RECOVERY	ECONOMIC DEVELOPMENT	ENVIRONMENTAL COST RECOVERY	EXECUTIVE COMPENSATION	FRANCHISE EXPENSE	FRANCHISE REVENUE
1 F 2	REVENUE FROM SALES	12,392,413	0	(255,266)	(63,113)	0	(355,386)	0	0	(530,645
3 (OTHER OPERATING REVENUES	222,173	0	(2,981)	0	0	0	0	0	
	TOTAL OPERATING REVENUES	12,614,586	0	(258,247)	(63,113)	0	(355,386)	0	0	(530,645
	DTHER O&M	1,691,797	(194)	(45,911)	(54,044)	(613)	(48,210)	(50,502)	0	(382
	FUEL & INTERCHANGE	2,583,603	0	0	0	0	0	0	0	
	PURCHASED POWER	212,765	0	(41,704)	0	0	0	0	0	
	DEFERRED COSTS	134,306	0	(134,306)	0	0	0	0	0	
	DEPRECIATION & AMORTIZATION	2,701,422	0	(6,134)	(4,104)	0	(67,724)	0	0	
	TAXES OTHER THAN INCOME TAXES	1,680,808	0	(183)	(1,076)	0	(250)	0	(516,997)	(13,266
	NCOME TAXES	540,285	49	(7,606)	(986)	155	(60,626)	12,800	131,033	(131,033
20 21 (22	GAIN)/LOSS ON DISPOSAL OF PLANT	(6,024)	0	0	0	0	0	0	0	
	TOTAL OPERATING EXPENSES	9,538,962	(145)	(235,843)	(60,210)	(458)	(176,810)	(37,702)	(385,964)	(144,681
	NET OPERATING INCOME	3,075,624	145	(22,404)	(2,904)	458	(178,576)	37,702	385,964	(385,964
 27 28 29 30 31 32 33 34 35 36 37 	TOTALS MAY NOT ADD DUE TO ROUNDI	NG.								

SUBSEQUI	ithout RSAM) ENT YEAR ADJUSTMENT UBLIC SERVICE COMMISSION				ING INCOME ADJUST		livetments for the		Type of Data Shown:	Page	
OMPANY:	: FLORIDA POWER & LIGHT COMPANY AND SUBSIDIARIES (CONSOLIDATED) O.: 20210015-EI	1			projected subsequent provide the details of a	year.			_ Projected Test Year Ended: _/_/ _ Prior Year Ended: _/_/ _ Historical Test Year Ended: _/_/ X Proj. Subsequent Yr Ended: 12/31/2: Witness: Keith Ferguson, Liz Fuentes		
		(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	
	_			COM	IMISSION ADJUSTME	NTS					
Line No.	DESCRIPTION	FUEL COST RECOVERY	GROSS RECEIPTS TAX	INDUSTRY ASSOCIATION DUES	INTEREST SYCHRONIZATION	INTEREST TAX DEFICIENCIES	STORM DEFICIENCY RECOVERY	STORM PROTECTION PLAN COST RECOVERY	TOTAL COMMISSION ADJUSTMENTS	JURISDICTIONAL ADJUSTED PER COMMISSION	
	ENUE FROM SALES	(2,746,825)	(289,140)	0	0	0	(89,543)	(284,139)	(4,614,056)	7,778,35	
2 3 OTHI 4	ER OPERATING REVENUES	(819)	0	0	0	0	0	0	(3,800)	218,37	
5 TOTA	AL OPERATING REVENUES	(2,747,644)	(289,140)	0	0	0	(89,543)	(284,139)	(4,617,857)	7,996,73	
7 OTH	ER O&M	(1,895)	0	(107)	0	(67)	(40,800)	(205)	(242,930)	1,448,86	
8 9 FUEL 10	L & INTERCHANGE	(2,563,880)	0	0	0	0	0	0	(2,563,880)	19,72	
	CHASED POWER	(171,062)	0	0	0	0	0	0	(212,765)		
	ERRED COSTS	0	0	0	0	0	0	0	(134,306)		
	RECIATION & AMORTIZATION	0	0	0	0	0	(48,743)	(61,256)	(187,961)	2,513,46	
17 TAXE	ES OTHER THAN INCOME TAXES	(30)	(289,140)	0	0	0	0	0	(820,941)	859,86	
	DME TAXES	(2,732)	(0)	27	12,798	17	0	(56,438)	(102,540)	437,74	
20 21 (GAII 22	N)/LOSS ON DISPOSAL OF PLANT	0	0	0	0	0	0	0	0	(6,02	
	AL OPERATING EXPENSES	(2,739,598)	(289,140)	(80)	12,798	(50)	(89,543)	(117,898)	(4,265,322)	5,273,63	
	OPERATING INCOME	(8,046)	(0)	80	(12,798)	50	0	(166,240)	(352,534)	2,723,09	

27 TOTALS MAY NOT ADD DUE TO ROUNDING.

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ORIDA PUBLIC SERVICE COMMISSION DMPANY: FLORIDA POWER & LIGHT COMP AND SUBSIDIARIES (CONSOLIDA DCKET NO.: 20210015-EI				EXPLANATION: Pr	ovide a schedule of net projected subsequent Provide the details of	,						Type of Data Shov Projected Test Y Prior Year Endeo Historical Test Y X Proj. Subsequer Witness: Keith Fer	ear Ended: _/_/_ d: _/_/_ ear Ended: _/_/_ tt Yr Ended: 12/31/23
	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)
ne DESCRIPTION	ADJUSTED PER COMMISSION SCHEDULE C-2 COL. 18	RATE CASE EXPENSE	DEPRECIATION	CAPITAL RECOVERY	COVID - 19 REGULATORY ASSET	COMPANY AD SCHERER ASH POND DISMANTLEMENT	USTMENTS 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	C) () (a	0	0	0	(0	0	7,778,357
2 3 OTHER OPERATING REVENUES	218,373	0	C) () (C	0	0	0	(0	0	218,373
5 TOTAL OPERATING REVENUES	7,996,730	0	C) () (C	0	0	0	(0	0	7,996,730
6 7 OTHER O&M	1,448,867	1,292	C) () (C	0	(476)	(7,512)	((81,565)	(88,261)	1,360,607
3 9 FUEL & INTERCHANGE	19,723	0	C) () (C	0	0	0	(0	0	19,723
0 1 PURCHASED POWER	0	0	C) () (C	0	0	0	(0	C	0
2 3 DEFERRED COSTS	0	0	C) () (C	0	0	0	(0	C	0
4 5 DEPRECIATION & AMORTIZATION 6	2,513,461	0	8,209	123,665	5,123	(8,472)	23,166	0	0	9,589	(82)	161,198	2,674,659
7 TAXES OTHER THAN INCOME TAXES	859,867	0	C) () (C	0	0	0	((265)	(265)	859,602
8 9 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
0 1 (GAIN)/LOSS ON DISPOSAL OF PLANT 2	(6,024)	0	C) () (C	0	0	0	(0	C	(6,024)
2 3 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
5 NET OPERATING INCOME 16 17 TOTALS MAY NOT ADD DUE TO ROUN 18 19	2,723,090 DING.	(965)	(9,603)) (83,265) (3,824	6,325	(17,295)	356	5,608	(7,159	61,151	(48,672)	2,674,419

ORIDA PUBLIC SERVICE COMMISSION	EXPLANATION: List and explain	all proposed adjustments to Net			Type of Data Shown:
OMPANY: FLORIDA POWER & LIGHT COMPANY AND SUBSIDIARIES (CONSOLIDATED)	Operating Incom	le for the Test Year, the Prior Year ent Historical Year.			 Projected Test Year Ended: /// Prior Year Ended: /// Historical Test Year Ended: /// X Proj. Subsequent Yr Ended: 12/31/23
DCKET NO.: 20210015-EI				V	Vitness: Tara B. DuBose, Keith Fergusor Liz Fuentes
(1)	(2)	(3)	(4)	(5)	
ine 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					
 AVIATION - EXPENSES CAPACITY COST RECOVERY CONSERVATION COST RECOVERY ECONOMIC DEVELOPMENT EXECUTIVE COMPENSATION FRANCHISE EXPENSE FRANCHISE REVENUE FUEL COST RECOVERY INTEREST SYNCHRONIZATION INTEREST TAX DEFICIENCIES STORM PROTECTION PLAN COST RECOVERY TOTAL COMMISSION ADJUSTMENTS 19 20 21 22 23 24 25 26 	(1) (2) (3) (4) (5) (6) (7) (8) (9) (10) (11) (12) (13)	(149) 15,124 2,904 (472) 174,374 (38,904) (385,968) 385,968 2,711 (82) 11,920 (52) 166,278 333,653	0.969122 1.481678 1.00000 0.969122 1.024325 0.969122 1.000000 2.967853 0.969122 0.978314 0.969122 1.000000	(145 22,410 2,904 (488 178,616 (37,702 (385,968 385,968 8,906 (80 111,662 (50 <u>166,278</u> 351,481	

OMPANY: FL	BLIC SERVICE COMMISSION LORIDA POWER & LIGHT COMPANY ND SUBSIDIARIES (CONSOLIDATED)		all proposed adjustments to Net le for the Test Year, the Prior Year cent Historical Year.	Type of Data Shown: _ Projected Test Year Ende _ Prior Year Ended: _//_ _ Historical Test Year Ende X Proj. Subsequent Yr End		
OCKET NO.:	: 20210015-EI				v	/itness: Tara B. DuBose, Keith Fergus 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)	
	ANY ADJUSTMENTS					
5 DEPRE 6 CAPITA 7 COVID 8 SCHER 9 DISMAN 10 ENVIRO 11 NUCLE 12 SCHER 13 STORM	CASE EXPENSES ECIATION AL RECOVERY AMORTIZATION - 19 REGULATORY ASSET RER ASH POND DISMANTLEMENT NTLEMENT DIMENTAL COST RECOVERY SAR END OF LIFE ACCRUALS RER CONSUMMATION PAYMENT A PROTECTION PLAN COST RECOVERY COMPANY ADJUSTMENTS	(14) (15) (16) (17) (18) (19) (20) (21) (22) (23)	965 (170,085) 87,928 3,962 (6,595) 18,105 (371) (5,849) 7,466 (62,143) (126,619)	1.000000 0.951917 0.946968 0.965286 0.958936 0.955258 0.958936 0.958936 0.958771 0.958936 0.984035	965 (161,907) 83,265 3,824 (6,325) 17,295 (356) (5,608) 7,159 (61,151) (122,839)	
20 Note: 21 (A) Posi 22 23 24 25 26 27 28 29 29	itive amounts represent a decrease to net operatin	g income and negative amounts represen	t an increase to net operating incon	ne		

Schedule C-3 (wit 2023 SUBSEQUE	th RSAM) INT YEAR ADJUSTMENT	JURISDICTIO	ONAL NET OPERATING INCOME	ADJUSTMENTS		Page 3 of 5
COMPANY: FLO	LIC SERVICE COMMISSION ORIDA POWER & LIGHT COMPANY D SUBSIDIARIES (CONSOLIDATED) 20210015-EI		all proposed adjustments to Net e for the Test Year, the Prior Year ent 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)	
2 ORDER 1 3 4 (2) CAPA 5 AND ITS 6 7 (3) CONS 8 CLAUSE 9 10 (4) ECON 11 12 (5) ENVII 13 AND THE 14 15 (6) EXEC 16 PER ORI 17 18 (7) FRAN 19 TAX EFI 20 21 (8) FRAN 22 PER ORI 23 24 (9) FUEL 25 THE REL 26 27 (10) INDI	TION -EXPENSES: TO EXCLUDE FROM OPERA NO. PSC-10-0153-FOF-EI, DOCKET NO. 080677 ACITY COST RECOVERY: TO EXCLUDE FROM S RELATED TAX EFFECTS. SERVATION COST RECOVERY: TO EXCLUDE I AND THE RELATED TAX EFFECTS. NOMIC DEVELOPMENT: TO EXCLUDE FROM C RONMENTAL COST RECOVERY: TO EXCLUDE E RELATED TAX EFFECTS. 20 TIVE COMPENSATION: TO EXCLUDE FROM DER NO. PSC-10-0153-FOF-EI, DOCKET NO. 08 ACHISE EXPENSE: TO EXCLUDE FROM OPERA FECTS PER ORDER NO. 7843, DOCKET NO. 76 ACHISE REVENUE: TO EXCLUDE FROM OPERA DER NO. 7843, DOCKET NO. 76 ACHISE REVENUE: TO EXCLUDE FROM OPERA DER NO. 7843, DOCKET NO. 76 ACHISE REVENUE: TO EXCLUDE FROM OPERA DER NO. 7843, DOCKET NO. 76 ACHISE REVENUE: TO EXCLUDE FROM OPERA DER NO. 7843, DOCKET NO. 76 ACHISE RECOVERY: TO EXCLUDE FROM OPERA DER NO. 7843, DOCKET NO. 76 ACHISE ACOVERY: TO EXCLUDE FROM OPERA DER NO. 7843, DOCKET NO. 76 ACHISE ACOVERY: TO EXCLUDE FROM OPERA DER NO. 7843, DOCKET NO. 76 ACHISE ACOVERY: TO EXCLUDE FROM OPERA DER NO. 7843, DOCKET NO. 76 ACHISE ACOVERY: TO EXCLUDE FROM OPERA DER NO. 7843, DOCKET NO. 76 ACHISE ACOVERY: TO EXCLUDE FROM OPERA DER NO. 7843, DOCKET NO. 76 ACHISE ACOVERY: TO EXCLUDE FROM OPERA DER NO. 7843, DOCKET NO. 76 ACHISE ACOVERY: TO EXCLUDE FROM OPERA DER NO. 7843, DOCKET NO. 76 ACHISE ACOVERY: TO EXCLUDE FROM OPERA DER NO. 7843, DOCKET NO. 76 ACHISE ACOVERY: TO EXCLUDE FROM OPERA DER NO. 7843, DOCKET NO. 76 ACHISE ACOVERY: TO EXCLUDE FROM OPERA DER NO. 7843, DOCKET NO. 76 ACHISE ACOVERY: TO EXCLUDE FROM OPERA DER NO. 7843, DOCKET NO. 76 ACHISE ACOVERY: TO EXCLUDE FROM OPERA DER NO. 7843, DOCKET NO. 76 ACHISE ACOVERY: TO EXCLUDE FROM OPERA ACHISE	2-EI. OPERATING INCOME, REVENUES AND FROM OPERATING INCOME, REVENUE OPERATING EXPENSES OF FPL'S ECON FROM OPERATING INCOME, REVENUE OPERATING EXPENSES THE COSTS A 30677-EI. ATING EXPENSES, THE FRANCHISE FE 30727-EU. ATING REVENUES, THE FRANCHISE FE RATING INCOME, REVENUES AND EXPL COM OPERATING EXPENSES CERTAIN I	EXPENSES ASSOCIATED WITH F S AND EXPENSES ASSOCIATED IOMIC DEVELOPMENT EXPENDIT ES AND EXPENSES ASSOCIATED ISSOCIATED WITH EXECUTIVE CA ES PAID TO THE MUNICIPALITIES ES RECEIVED FROM RATEPAYE ENSES ASSOCIATED WITH FPL'S INDUSTRY ASSOCIATION DUES A	FPL'S CAPACITY COST RECOV WITH FPL'S ENERGY CONSER 'URES AND ITS RELATED TAX O WITH FPL'S ENVIRONMENTA OMPENSATION AND ITS ASSO S WITHIN FPL'S SERVICE ARE/ RS AND ITS RELATED TAX EF FUEL AND PURCHASE POWE	VERY CLAUSE WATION COST RECOVERY EFFECTS PER RULE 25-6.0426. L COST RECOVERY CLAUSE CIATED TAX EFFECTS, A AND ITS RELATED FECTS PER ORDER NO. 7843, R COST RECOVERY CLAUSE AN	ΝD

	le C-3 (with RSAM) IBSEQUENT YEAR ADJUSTMENT	JURISDICTIC	NAL NET OPERATING INCOME	ADJUSTMENTS		Page 4 of 5
COM	IDA PUBLIC SERVICE COMMISSION PANY: FLORIDA POWER & LIGHT COMPANY AND SUBSIDIARIES (CONSOLIDATED)		Il proposed adjustments to Net for the Test Year, the Prior Year ant 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
DOCI	LT NO 20210013-LT					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 C ADJUSTMENT (3) X (4) (\$000 (A)	
1 2 3	(11) INTEREST SYNCHRONIZATION: TO ADJUST OF GROSS INTEREST USED IN CALCULATING PER BC			INHERENT IN THE ALLOWED F	RATE BASE AS OPPOSED TO TH	ΗE
4 5	(12) INTEREST TAX DEFICIENCIES: TO INCLUDE IN ON TAX DEFICIENCIES IN PRIOR YEARS AND INTER		•	,		
6 7 8 9	(13) STORM PROTECTION PLAN COST RECOVERY: RECOVERY CLAUSE AND THE RELATED TAX EFFE		, REVENUES AND EXPENSES A	SSOCIATED WITH FPL'S STOR	M PROTECTION PLAN COST	
10 11 12	(14) RATE CASE EXPENSES: TO INCLUDE IN OPER THE COMPANY IS REQUESTING A FOUR YEAR AMO				X EFFECTS.	
13 14 15 16	(15) DEPRECIATION: TO INCLUDE IN OPERATING E ADJUSTED DEPRECIATION RATES. INCLUDES AN A TIMING DIFFERENCES, AND (3) INVESTMENT TAX (ADJUSTMENT TO (1) EXCESS ACCUMULAT				
17	(16) CAPITAL RECOVERY AMORTIZATION: TO REF MARTIN UNITS 1 & 2, LAUDERDALE UNITS 4 & 5, MA REQUESTING CAPITAL RECOVERY SCHEDULES FO DEFERRED INCOME TAXES, AND (2) DEFERRED IN	NATEE UNITS 1 & 2, 500 KV SYSTEM, SCH DR THESE ASSETS OVER A PERIOD OF TE	IERER 4, AND PLANT CRIST CO IN YEARS BEGINNING IN 2022. I	AL GENERATION ASSETS AND	ITS TAX EFFECTS. THE COMP	YANY IS
22	(17) COVID-19 REGULATORY ASSET: TO INCLUDE I FOUR YEAR AMORTIZATION PERIOD.	N OPERATING EXPENSES THE AMORTIZA	TION OF THE COVID-19 REGUL	ATORY ASSET AND ITS TAX EF	FECTS. THE COMPANY IS REC	QUESTING A
24 25 26 27 28	(18) SCHERER ASH POND DISMANTLEMENT: TO EX BEING RECOVERED IN BASE RATES AND INCLUDE WITH THE RELATED ASSETS.					
29						

Schedule C-3 (w 2023 SUBSEQUE	/ith RSAM) ENT YEAR ADJUSTMENT	JURISDICTI	ONAL NET OPERATING INCOME	ADJUSTMENTS		Page 5 of 5
Company: Fl An	LIC SERVICE COMMISSION ORIDA POWER & LIGHT COMPANY ND SUBSIDIARIES (CONSOLIDATED)		all proposed adjustments to Net e for the Test Year, the Prior Year ent 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 O ADJUSTMENT (3) X (4) (\$000 (A)	
2 FPL'S 2 3 4 (20) ENY 5 THE COV 6 RECOV 7 8 (21) NU(9 CORE A 10 11 (22) SCI 12 AND ITS 13 14 (23) ST(15 EXPENS	MANTLEMENT: TO INCLUDE IN OPERATING E 021 DISMANTLEMENT STUDY. VIRONMENTAL COST RECOVERY: TO EXCLUE MPANY IS REQUESTING TO DISCONTINUE TH ERY CLAUSE. CLEAR END OF LIFE ACCRUALS: TO INCLUDE IND EOL MATERIAL & SUPPLIES INVENTORY / HERER CONSUMMATION PAYMENT: TO INCLU S TAX EFFECTS. THE COMPANY IS REQUESTI ORM PROTECTION PLAN COST RECOVERY: T SE AND ITS TAX EFFECTS RELATED TO TRAN 'ERY THROUGH THE STORM PROTECTION PL	DE OPERATING EXPENSES ASSOCIATE HE CURRENT TREATMENT REQUIRED F E IN OPERATING EXPENSES, DECREAS AND ITS TAX EFFECT CONSISTENT WIT JDE IN THE CALCULATION OF OPERATI NG A TEN YEAR AMORTIZATION PERIO O EXCLUDE FROM OPERATING EXPEN SMISSION INSPECTION PROGRAM COS	D WITH THE GROUNDWATER CO PER ORDER PSC-94-0044-FOF-EI ES IN FORECAST ACCRUALS FO TH THE AMOUNTS REFLECTED IN ING EXPENSES THE AMORTIZATI ID CONSISTENT WITH THE PROP SES (1) ALL STORM PROTECTION STS INCURRED BEGINNING JANU	NTAMINATION INVESTIGATIO AND RECOVER THE EXPENSE R NUCLEAR PLANT END-OF-LI FPL'S 2020 DECOMMISSIONIN ON ASSOCIATED WITH THE S DSED SCHERER CAPITAL REC N PLAN PROGRAM 0&M EXPEN	N AND SOLID AND HAZARD WA S THROUGH THE ENVIRONME FE (EOL) FUEL LAST NG STUDY, DOCKET NO. 202002 CHERER CONSUMMATION PAY COVERY SCHEDULE. NSES AND ITS TAX EFFECTS, A	NTAL COST 257-EI. MENT ND (2) DEPRECIATION

	Schedule C-3 (without RSAM) JURISDICTIONAL NET OPERATING INCOME ADJUSTMENTS Page 1 2023 SUBSEQUENT YEAR ADJUSTMENT 2023 SUBSEQUENT YEAR ADJUSTMENT						Page 1 of 5
	RIDA PUBLIC SERVICE COMMISSION PANY: FLORIDA POWER & LIGHT COMPANY AND SUBSIDIARIES (CONSOLIDATED)	EXPLANATION: List and explain all proposed adjustments to Net Type of Data Shown: Operating Income for the Test Year, the Prior Year Projected Test Year Ended: _/ and the most recent Historical Year. Prior Year Ended: _/ Historical Test Year Ended: _/ Historical Test Year Ended: _/ X Proj. Subsequent Yr Ended: 12 X					
DOC	KET NO.: 20210015-EI					Witness: Tara B. DuBose, Keith Fergusc Liz Fuentes	on,
	(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	COMMISSION ADJUSTMENTS						
3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 9 20 21 22	AVIATION - EXPENSES CAPACITY COST RECOVERY CONSERVATION COST RECOVERY ECONOMIC DEVELOPMENT ENVIRONMENTAL COST RECOVERY EXECUTIVE COMPENSATION FRANCHISE EXPENSE FRANCHISE REVENUE FUEL COST RECOVERY INDUSTRY ASSOCIATION DUES INTEREST SYCHRONIZATION INTEREST TAX DEFICIENCIES STORM PROTECTION PLAN COST RECOVERY TOTAL COMMISSION ADJUSTMENTS	(1) (2) (3) (4) (5) (6) (7) (8) (9) (10) (11) (12) (13)	(149) 15,119 2,904 (472) 174,334 (38,904) (385,964) 385,964 2,711 (82) 13,094 (52) 166,240 334,744	0.969122 1.481838 1.00000 0.969122 1.024330 0.969122 1.00000 1.00000 2.967853 0.969122 0.977396 0.969122 1.000000	(145 22,404 2,904 (458 178,576 (37,702 (385,964 385,964 8,046 (80 12,798 (50 166,240 352,534)))	
23 24 25 26 27 28 29							

	lule C-3 (without RSAM) SUBSEQUENT YEAR ADJUSTMENT	JURISDI	CTIONAL NET OPERATING IN	COME ADJUSTMENTS		
COMP	DA PUBLIC SERVICE COMMISSION PANY: FLORIDA POWER & LIGHT COMPANY AND SUBSIDIARIES (CONSOLIDATED) ET NO.: 20210015-EI		Operating Inco	n all proposed adjustments to N me for the Test Year, the Prior Y ecent 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 Ferguso 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						
	RATE CASE EXPENSES DEPRECIATION	(14) (15)	965 7,115	1.000000 1.349616	965 9,603	
	CAPITAL RECOVERY AMORTIZATION	(15)	87,928	0.946968	83,265	
	COVID - 19 REGULATORY ASSET	(17)	3,962	0.965286	3,824	
8	SCHERER ASH POND DISMANTLEMENT	(18)	(6,595)	0.958936	(6,325)	
	DISMANTLEMENT	(19)	18,105	0.955258	17,295	
	ENVIRONMENTAL COST RECOVERY	(20)	(371)	0.958936	(356)	
	NUCLEAR END OF LIFE ACCRUALS SCHERER CONSUMMATION PAYMENT	(21) (22)	(5,849) 7,466	0.958771 0.958936	(5,608) 7,159	
	STORM PROTECTION PLAN COST RECOVERY	(22)	(62,143)	0.984035	(61,151)	
	TOTAL COMPANY ADJUSTMENTS		50,582		48,672	•
15						
16						
17 18						
19						
	Note:					
	(A) Positive amounts represent a decrease to net operating	income and negative amounts represe	ent an increase to net operating	income		
22						
23 24						
24 25						
26						
27						
28						
29						

Page 2 of 5

Schedule C-3 (without RSAM) 2023 SUBSEQUENT YEAR ADJUSTMENT	JURISDI	JURISDICTIONAL NET OPERATING INCOME ADJUSTMENTS					
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	_	
(1)	(2)	(2)	(4)	(5)	Witness: Tara B. DuBose, Keith Ferguso Liz Fuentes	п,	
(1) Line ADJUSTMENT TITLE No.	(2) REASON FOR ADJUSTMENT OR OMISSION (PROVIDE SUPPORTING SCHEDULE)	(3) ADJUSTMENT AMOUNT (\$000) (A)	(4) JURISDICTIONAL FACTOR	(5) JURISDICTIONAL AMOUNT OF ADJUSTMENT (3) X (4) (\$000) (A)			
1 (1) AVIATION -EXPENSES: TO EXCLUDE FROM OPERATIN 2 ORDER NO. PSC-10-0153-FOF-EI, DOCKET NO. 080677-EI 3 (2) CAPACITY COST RECOVERY: TO EXCLUDE FROM OP 4 (2) CAPACITY COST RECOVERY: TO EXCLUDE FROM OP 5 AND ITS RELATED TAX EFFECTS. 6 (3) CONSERVATION COST RECOVERY: TO EXCLUDE FROM OP 5 AND THE RELATED TAX EFFECTS. 9 (4) ECONOMIC DEVELOPMENT: TO EXCLUDE FROM OPE 11 (5) ENVIRONMENTAL COST RECOVERY: TO EXCLUDE FROM OPE 12 (5) ENVIRONMENTAL COST RECOVERY: TO EXCLUDE FROM OPE 14 (6) EXECUTIVE COMPENSATION: TO EXCLUDE FROM OPE 15 (6) EXECUTIVE COMPENSATION: TO EXCLUDE FROM OPERATIN 16 PER ORDER NO. PSC-10-0153-FOF-EI, DOCKET NO. 0806 17 TAX EFFECTS PER ORDER NO. 7843, DOCKET NO. 760727-EU 20 (8) FRANCHISE REVENUE: TO EXCLUDE FROM OPERATIN 19 FUEL COST RECOVERY: TO EXCLUDE FROM OPERATIN 21 (9) FUEL COST RECOVERY: TO EXCLUDE FROM OPERATIN 22 (9) FUEL COST RECOVERY: TO EXCLUDE FROM OPERATINE 23 (10) INDUSTRY ASSOCIATION DUES: TO EXCLUDE FROM OPERATINE 24 (10) INDUSTRY ASSOCIATION DUES: TO EXCLUDE FROM 25 THE RELA	ERATING INCOME, REVENUES AN OM OPERATING INCOME, REVENU RATING EXPENSES OF FPL'S ECC OM OPERATING INCOME, REVEN ERATING EXPENSES THE COSTS 77-EI. IG EXPENSES, THE FRANCHISE F 77-EU. ING REVENUES, THE FRANCHISE ING INCOME, REVENUES AND EX OPERATING EXPENSES CERTAI	ND EXPENSES ASSOCIATED JES AND EXPENSES ASSOCI DNOMIC DEVELOPMENT EXF NUES AND EXPENSES ASSOC ASSOCIATED WITH EXECUT FEES PAID TO THE MUNICIP/ FEES RECEIVED FROM RATE (PENSES ASSOCIATED WITH N INDUSTRY ASSOCIATION E	WITH FPL'S CAPACITY COST F IATED WITH FPL'S ENERGY CO PENDITURES AND ITS RELATE CIATED WITH FPL'S ENVIRONN TIVE COMPENSATION AND ITS ALITIES WITHIN FPL'S SERVICI EPAYERS AND ITS RELATED T I FPL'S FUEL AND PURCHASE	RECOVERY CLAUSE DNSERVATION COST RECOV D TAX EFFECTS PER RULE : MENTAL COST RECOVERY C ASSOCIATED TAX EFFECTS E AREA AND ITS RELATED AX EFFECTS PER ORDER N POWER COST RECOVERY C	25-6.0426. LAUSE S, O. 7843, CLAUSE AND	_	

	(without RSAM) UENT YEAR ADJUSTMENT	JURISDI	CTIONAL NET OPERATING IN	COME ADJUSTMENTS			Page 4
LORIDA PUBLIC SERVICE COMMISSION COMPANY: FLORIDA POWER & LIGHT COMPANY AND SUBSIDIARIES (CONSOLIDATED)			Operating Inco	all proposed adjustments to Ne ne for the Test Year, the Prior Y ccent 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	_	
OCKET NO.:	20210015-EI					Witness: Tara B. DuBose, Keith Fergusor Liz Fuentes	١,
	(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)		
()	EREST SYNCHRONIZATION: TO ADJUST OPER				VED RATE BASE AS OPPOS	SED TO THE	
2 GROSS 3	INTEREST USED IN CALCULATING PER BOOK	S TAX EXPENSES PER ORDER NO. 1	3537, DOCKET NO. 830465-E				
4 (12) INT	TEREST TAX DEFICIENCIES: TO INCLUDE IN OPIC		,	,			
()	ORM PROTECTION PLAN COST RECOVERY: TO VERY CLAUSE AND THE RELATED TAX EFFECT:		ME, REVENUES AND EXPENS	ES ASSOCIATED WITH FPL'S	STORM PROTECTION PLAN	N COST	
10 (14) RA	TE CASE EXPENSES: TO INCLUDE IN OPERATI MPANY IS REQUESTING A FOUR YEAR AMORT				TS TAX EFFECTS.		
13 (15) DEF 14 STUDY. 15 DIFFER	PRECIATION: TO INCLUDE IN OPERATING EXPE . INCLUDES AN ADJUSTMENT TO (1) EXCESS A RENCES, AND (3) INVESTMENT TAX CREDIT AMO	CCUMULATED DEFERRED INCOME					
l6 I7 (16) CAI	PITAL RECOVERY AMORTIZATION: TO REFLEC	T IN OPERATING EXPENSES THE AN	ORTIZATION OF BASE UNRE	COVERED INVESTMENT REL	ATED TO THE RETIREMENT	r of	
8 MARTIN	N UNITS 1 & 2, LAUDERDALE UNITS 4 & 5, MANA	TEE UNITS 1 & 2, 500 KV SYSTEM, S	CHERER 4, AND PLANT CRIS	COAL GENERATION ASSET	AND ITS TAX EFFECTS. T	HE COMPANY IS	
	STING CAPITAL RECOVERY SCHEDULES FOR T				NT TO (1) EXCESS ACCUM	ULATED	
20 DEFERF 21	RED INCOME TAXES, AND (2) DEFERRED INCO	WE TAX EXPENSE RESULTING FROM	I PERMANENT DIFFERENCES).			
22 (17) CO 23 FOUR Y	VID-19 REGULATORY ASSET: TO INCLUDE IN O YEAR AMORTIZATION PERIOD.	PERATING EXPENSES THE AMORTI	ZATION OF THE COVID-19 RE	GULATORY ASSET AND ITS T	AX EFFECTS. THE COMPA	NY IS REQUESTING A	
26 BEING F 27 WITH TH	HERER ASH POND DISMANTLEMENT: TO EXCLI RECOVERED IN BASE RATES AND INCLUDE IT I HE RELATED ASSETS.						
28							

Schedule C-3 (v 023 SUBSEQU	vithout RSAM) IENT YEAR ADJUSTMENT	JURISDIC	CTIONAL NET OPERATING II	NCOME ADJUSTMENTS			Page 5
ELORIDA PUBLIC SERVICE COMMISSION COMPANY: FLORIDA POWER & LIGHT COMPANY AND SUBSIDIARIES (CONSOLIDATED)		E	EXPLANATION: List and expla Operating Inc and the most	Type of Data Shown: _ Projected Test Year Ended: //_ _ Prior Year Ended: //_ Historical Test Year Ended: //_ X Proj. Subsequent Yr Ended: 12/31/23			
DCKET NO.: 2	20210015-EI					Witness: Tara B. DuBose, Keith Ferguso Liz Fuentes	n,
	(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)		
5 THE COM 6 RECOVE 7 8 (21) NUC 9 CORE AN 10 11 (22) SCH 11 (22) SCH 13 14 (23) STO 15 EXPENSI	IRONMENTAL COST RECOVERY: TO EXCLUE WPANY IS REQUESTING TO DISCONTINUE TH RY CLAUSE. CLEAR END OF LIFE ACCRUALS: TO INCLUDE ND EOL MATERIAL & SUPPLIES INVENTORY / IERER CONSUMMATION PAYMENT: TO INCLU TAX EFFECTS. THE COMPANY IS REQUESTII RM PROTECTION PLAN COST RECOVERY: TH E AND ITS TAX EFFECTS RELATED TO TRAN RY THROUGH THE STORM PROTECTION PL/	E CURRENT TREATMENT REQUIRED E IN OPERATING EXPENSES, DECREA AND ITS TAX EFFECT CONSISTENT WI JDE IN THE CALCULATION OF OPERAT NG A TEN YEAR AMORTIZATION PERIO O EXCLUDE FROM OPERATING EXPEN SMISSION INSPECTION PROGRAM CC	PER ORDER PSC-94-0044-F SES IN FORECAST ACCRUA TH THE AMOUNTS REFLEC TING EXPENSES THE AMOR DD CONSISTENT WITH THE NSES (1) ALL STORM PROTE INSTS INCURRED BEGINNING	OF-EI AND RECOVER THE EXI LS FOR NUCLEAR PLANT END TED IN FPL'S 2020 DECOMMIS TIZATION ASSOCIATED WITH PROPOSED SCHERER CAPIT/ ECTION PLAN PROGRAM 0&M	PENSES THROUGH THE ENV P-OF-LIFE (EOL) FUEL LAST SIONING STUDY, DOCKET N THE SCHERER CONSUMMA' AL RECOVERY SCHEDULE. EXPENSES AND ITS TAX EF	IRONMENTAL COST O. 20200257-EI. FION PAYMENT FECTS, AND (2) DEPRECIATION	
27 28 29							

FLORIDA PUBLIC SERVICE COMMISSION COMPANY: FLORIDA POWER & LIGHT COMPANY AND SUBSIDIARIES (CONSOLIDATED)		& LIGHT COMPANY recent historical year if the test	ear and the most		Type of Data Shown: _ Projected Test Year Ended: _ Prior Year Ended: _/_/_ _ Historical Test Year Ended: X Proj. Subsequent Yr Ended:	
OCKET	CKET NO.: 20210015-EI					B. DuBose,
	(1)	(2)	(3)	(4)	(5)	
Line No.	ACCOUNT NO.	ACCOUNT TITLE	TOTAL COMPANY (\$000) (A)	FPSC JURISDICTIONAL (\$000)	JURISDICTIONAL SEPARATION FACTOR	
1 2		REVENUE FROM SALES				
2	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	

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FLORIDA PUBLIC SERVICE COMMISSION

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

DOCKET NO.: 20210015-EI

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

	(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			,	, i i i i i i i i i i i i i i i i i i i	
31					
32					

FLORIDA PUBLIC SERVICE COMMISSION

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

DOCKET NO.: 20210015-EI

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

Line No. ACCOUNT NO. ACCOUNT TITLE TOTAL COMPANY (\$000) (A) FPSC URISDICTIONAL (\$000) (A) JURISDICTIONAL SEPARTION FACTOR 1 506 STEAM POWER - MISC - ADDITIONAL SECURITY 295 282 0.957777 2 510 STEAM POWER - MAINTES UPERVISION & ENGINEERING 5.207 4.987 0.957779 3 511 STEAM POWER - MAINTORE SUPERVISION & ENGINEERING 5.207 4.987 0.957779 4 511 STEAM POWER - MAINTORE SUPERVISION & ENGINEERING 5.207 4.987 0.958778 5 512 STEAM POWER - MAINTONCE OF STRUCTURES E.CRO. 8.251 7.666 0.953303 7 513 STEAM POWER - MAINTONCE OF ELECTRIC PLANT - ECRC 7.547 7.195 0.953303 9 514 STEAM POWER - MAINTENANCE OF ELECTRIC PLANT - ECRC - 2.37 35 0.953303 10 513 STEAM POWER - MAINTENANCE OF ELECTRIC PLANT - ECRC - 2.971 200,709 0.956707 11 STEAM POWER - MAINTENANCE OF ELECTRIC PLANT - ECRC - 2.54 2.42 0.953303 10 <td< th=""><th> (5)</th><th>(4)</th><th>(3)</th><th>(2)</th><th>(1)</th><th></th></td<>	 (5)	(4)	(3)	(2)	(1)	
2 510 STEAM POWER - MAINTENANCE SUPERVISION & ENGINEERING 5,207 4,987 0.957779 3 511 STEAM POWER - MAINTENANCE OF STRUCTURES 5,176 4,989 0.958164 4 511 STEAM POWER - MAINTENANCE OF STRUCTURES 8,251 7,866 0.953303 5 512 STEAM POWER - MAINTENANCE OF BOLER PLANT 17,125 16,401 0.957748 6 512 STEAM POWER - MAINTENANCE OF BOLER PLANT - ECRC 7,547 7,195 0.953303 7 513 STEAM POWER - MAINTENANCE OF ELECTRIC PLANT - ECRC 37 35 0.953303 9 514 STEAM POWER - MAINTENANCE OF INSCELLANEOUS STEAM PLT 2,245 2,422 0.953303 10 514 STEAM POWER - MAINTENANCE OF INSCELLANEOUS STEAM PLT 2,245 2,422 0.95303 11 STEAM POWER - GENERATION 209,791 200,709 0.956707 12 NUCLEAR POWER - OPERATION SUPERVISION & ENGINEERING 64,237 61,611 0.959115 16 517 NUCLEAR POWER - OPERATION SUPERVISION & ENGINEERING - FUEL 591	SEPARATION	JURISDICTIONAL		ACCOUNT TITLE	ACCOUNT NO.	
3 511 STEAM POWER - MAINTENANCE OF STRUCTURES 5,176 4,959 0.958164 4 511 STEAM POWER - MAINT OF STRUCTURES 6,251 7,866 0.953303 5 512 STEAM POWER - MAINT OF BOILER PLANT 17,125 16,401 0.957748 6 512 STEAM POWER - MAINTENANCE OF ELECTRIC PLANT 3,964 3,784 0.954566 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 ELECTRIC PLANT - ECRC 2245 2,152 0.958644 10 514 STEAM POWER - MAINT OF MISC STEAM PLT - ECRC - 254 242 0.95303 11 STEAM POWER - MAINT OF MISC STEAM PLT - ECRC - 209,791 200,709 0.956707 12 NUCLEAR POWER - MISC STEAM PLT - ECRC - 254 242 0.95303 14 TEAM POWER - MAINT OF BUPERVISION & ENGINEERING - FUEL 591 565 0.956971	0.957777	282	295	STEAM POWER - MISC - ADDITIONAL SECURITY	506	1
4 511 STEAM POWER - MAINT OF STRUCTURES - ECRC - 8,251 7,866 0.953303 5 512 STEAM POWER - MAINT OF OBLER PLANT 17,125 16,401 0.957748 6 512 STEAM POWER - MAINT OF DOLER 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 2,245 2,152 0.953303 9 514 STEAM POWER - MAINTENANCE OF ELECTRIC PLANT 2,245 2,152 0.953804 10 514 STEAM POWER - MAINT OF MISC STEAM PLT - ECRC - 224 242 0.953303 11 STEAM POWER - MAINT OF MISC STEAM PLT - ECRC - 209,791 200,709 0.956707 12 NUCLEAR POWER GENERATION 209,791 200,709 0.956707 13 NUCLEAR POWER - OPERATION SUPERVISION & ENGINEERING - FUEL 591 565 0.956971 16 517 NUCLEAR POWER - NUSCLEAR FUEL EXPENSE 142,770 136,626 0.956971 <td>0.957779</td> <td>4,987</td> <td>5,207</td> <td>STEAM POWER - MAINTENANCE SUPERVISION & ENGINEERING</td> <td>510</td> <td>2</td>	0.957779	4,987	5,207	STEAM POWER - MAINTENANCE SUPERVISION & ENGINEERING	510	2
5 512 STEAM POWER - MAINTENANCE OF BOILER PLANT 17,125 16,401 0.957748 6 512 STEAM POWER - MAINTENANCE 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 - MAINTO FINSCELLANEOUS STEAM PLT 2.245 2.152 0.958644 10 514 STEAM POWER - MAINTO FINSC STEAM PLT - ECRC - 209,791 200,709 0.956707 12	0.958164	4,959	5,176	STEAM POWER - MAINTENANCE OF STRUCTURES	511	3
6 512 STEAM POWER - MAINT OF BOILER PLANT - ECRC - 7,547 7,195 0.953303 7 513 STEAM POWER - MAINTENANCE OF ELECTRIC PLANT - ECRC 37 35 0.953303 9 514 STEAM POWER - MAINTENANCE OF ELECTRIC PLANT - ECRC 37 35 0.953303 9 514 STEAM POWER - MAINTENANCE OF MISCILANEOUS STEAM PLT 2,245 2,152 0.958844 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 NUCLEAR POWER GENERATION 209,791 200,709 0.956707 13 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 - MISC - ADDITIONAL SECURITY 33,399 31,989 0.95777 19 518 NUCLEAR POWER - STEAM EXPENSES 11,073 10,471 0.946563	0.953303	7,866	8,251	STEAM POWER - MAINT OF STRUCTURES - ECRC -	511	4
7 513 STEAM POWER - MAINTENANCE OF ELECTRIC PLANT - ECRC 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 INSCELLANEOUS STEAM PLT 2,245 2,152 0.958303 10 514 STEAM POWER - MAINT OF MISC STEAM PLT - ECRC - 264 242 0.958303 11 STEAM POWER GENERATION 209,791 200,709 0.956707 12 NUCLEAR POWER GENERATION 209,791 200,709 0.956707 14 STEAM POWER OPERATION SUPERVISION & ENGINEERING 64,237 61,611 0.959115 15 517 NUCLEAR POWER - OPERATION SUPERVISION & ENGINEERING - FUEL 591 665 0.956971 17 518 NUCLEAR POWER - NUCL EXPENSE 142,770 136,626 0.956971 18 524 NUCLEAR POWER - NUCL FUEL EXP - NON RECOV FUEL EXP 11,073 10,471 0.945673 20 518 NUCLEAR POWER - STEAM EXPENSES 51,002 48,919 0.959235	0.957748	16,401	17,125	STEAM POWER - MAINTENANCE OF BOILER PLANT	512	5
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 - STEAM POWER - MAINT OF MISC STEAM PLT - ECRC - STEAM POWER GENERATION 254 242 0.953303 11 STEAM POWER GENERATION 209.791 200.709 0.956707 12 NUCLEAR POWER GENERATION 209.791 200.709 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 19 518 NUCLEAR POWER - NUCL FUEL EXPENSE 142,770 136.626 0.956973 20 518 NUCLEAR POWER - NON RECOV FUEL EXP 11.073 10.471 0.945673 21 520 NUCLEAR POWER - STEAM EXPENSES 51.002 48,919 0.959153 22 523 NUCLEAR POWER - ELECTRIC EXPENSES 80,702	0.953303	7,195	7,547	STEAM POWER - MAINT OF BOILER PLANT - ECRC -	512	6
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 - STEAM POWER GENERATION 209,791 200,709 0.956707 12 .<	0.954566	3,784	3,964	STEAM POWER - MAINTENANCE OF ELECTRIC PLANT	513	7
10 514 STEAM POWER - MAINT OF MISC STEAM PLT - ECRC - STEAM POWER GENERATION 254 242 0.953303 11 STEAM POWER GENERATION 209,791 200,709 0.956707 12 NUCLEAR POWER GENERATION 209,791 200,709 0.956707 13 NUCLEAR POWER GENERATION 501 500,701 500,701 500,701 14 14 15 517 NUCLEAR POWER - OPERATION SUPERVISION & ENGINEERING - FUEL 591 565 0.956971 16 517 NUCLEAR POWER - OPERATION SUPERVISION & ENGINEERING - FUEL 591 565 0.956971 17 518 NUCLEAR POWER - NUCL EXP FUSE 142,770 136,626 0.956971 18 524 NUCLEAR POWER - NIOC - ADDITIONAL SECURITY 33,399 31,989 0.95777 19 518 NUCLEAR POWER - STEAM EXPENSES 51,002 48,919 0.959235 21 520 NUCLEAR POWER - STEAM EXPENSES 51,002 48,919 0.959153 22 523 NUCLEAR POWER - MISC FULEAR POWER EXPENSES 80,702 77,353	0.953303	35	37	STEAM POWER - MAINTENANCE OF ELECTRIC PLANT - ECRC	513	8
11 STEAM POWER GENERATION 209,791 200,709 0.956707 12 NUCLEAR POWER GENERATION	0.958644	2,152	2,245	STEAM POWER - MAINTENANCE OF MISCELLANEOUS STEAM PLT	514	9
12 13 NUCLEAR POWER GENERATION 14	0.953303	242	254	STEAM POWER - MAINT OF MISC STEAM PLT - ECRC -	514	10
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 - COOLANTS AND WATER 9,939 9,534 0.959235 20 518 NUCLEAR POWER - STEAM EXPENSES 51,002 48,919 0.959235 21 520 NUCLEAR POWER - STEAM EXPENSES 314 128 0.958925 22 523 NUCLEAR POWER - ELECTRIC EXPENSES 80,702 77,353 0.958936 23 524 NUCLEAR POWER - MISC NUCLEAR POWER EXP - ECRC - (11) (11) (12) 0.95303 24 524 NUCLEAR POWER - MISC NUCLEAR POWER EXP - ECRC - (11) (11) (12) 0.958036 25 525 NUCLEAR POWER - MISC SUPERVISION & EN	0.956707	200,709	209,791	STEAM POWER GENERATION		11
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 - MISC ELLANEOUS NUCLEAR POWER EXPENSES 134 128 0.958925 23 524 NUCLEAR POWER - MISC NUCLEAR POWER EXP - ECRC - (11) (11) 0.953303 24 524 NUCLEAR POWER - MISC NUCLEAR POWER EXP - ECRC - (11) (11) 0.953303 25 525 NUCLEAR POWER - RENTS 379 363 0.958936						12
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 0.958033 24 524 NUCLEAR POWER - MISC NUCLEAR POWER EXP - ECRC - (11) (11) 0.953303 25 525 NUCLEAR POWER - RENTS 379 363 0.958936 26 528 NUCLEA				NUCLEAR POWER GENERATION		13
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 0.959953 22 523 NUCLEAR POWER - ELECTRIC EXPENSES 134 128 0.958925 23 524 NUCLEAR POWER - MISC LLANEOUS 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 0.950906						14
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 0.959953 22 523 NUCLEAR POWER - ELECTRIC EXPENSES 134 128 0.958925 23 524 NUCLEAR POWER - MISC ELLANEOUS 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	0.959115	61,611	64,237	NUCLEAR POWER - OPERATION SUPERVISION & ENGINEERING	517	15
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 - MISC ELLANEOUS 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	0.956971	565	591	NUCLEAR POWER - OPERATION SUPERVISION & ENGINEERING - FUEL	517	16
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	0.956971	136,626	142,770	NUCLEAR POWER - NUCLEAR FUEL EXPENSE	518	17
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	0.957777	31,989	33,399	NUCLEAR POWER - MISC - ADDITIONAL SECURITY	524	18
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	0.945673	10,471	11,073	NUCLEAR POWER - NUCL FUEL EXP - NON RECOV FUEL EXP	518	19
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) 0.958303 25 525 NUCLEAR POWER - RENTS 379 363 0.958936 26 528 NUCLEAR POWER - MAINTENANCE SUPERVISION & ENGINEERING 78,174 74,977 0.959096	0.959235	9,534	9,939	NUCLEAR POWER - COOLANTS AND WATER	518	20
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) 0.958303 25 525 NUCLEAR POWER - RENTS 379 363 0.958936 26 528 NUCLEAR POWER - MAINTENANCE SUPERVISION & ENGINEERING 78,174 74,977 0.959096	0.959153	48,919	51,002	NUCLEAR POWER - STEAM EXPENSES	520	21
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	0.958925	128	134	NUCLEAR POWER - ELECTRIC EXPENSES	523	22
25 525 NUCLEAR POWER - RENTS 379 363 0.958936 26 528 NUCLEAR POWER - MAINTENANCE SUPERVISION & ENGINEERING 78,174 74,977 0.959096	0.958503	77,353	80,702	NUCLEAR POWER - MISCELLANEOUS NUCLEAR POWER EXPENSES	524	23
26 528 NUCLEAR POWER - MAINTENANCE SUPERVISION & ENGINEERING 78,174 74,977 0.959096	0.953303	(11)	(11)	NUCLEAR POWER - MISC NUCLEAR POWER EXP - ECRC -	524	24
	0.958936	363	379	NUCLEAR POWER - RENTS	525	25
27 529 NUCLEAR POWER - MAINTENANCE OF STRUCTURES 5 238 5 023 0 959061	0.959096	74,977	78,174	NUCLEAR POWER - MAINTENANCE SUPERVISION & ENGINEERING	528	26
	0.959061	5,023	5,238	NUCLEAR POWER - MAINTENANCE OF STRUCTURES	529	27
28 529 NUCLEAR POWER - MAINT OF STRUCTURES - ECRC - 9,030 8,609 0.953303	0.953303	8,609	9,030	NUCLEAR POWER - MAINT OF STRUCTURES - ECRC -	529	28
29 530 NUCLEAR POWER - MAINTENANCE OF REACTOR PLANT 18,731 17,986 0.960222	0.960222	17,986	18,731	NUCLEAR POWER - MAINTENANCE OF REACTOR PLANT	530	29
30 531 NUCLEAR POWER - MAINTENANCE OF ELECTRIC PLANT 4,540 4,362 0.960681	0.960681	4,362	4,540	NUCLEAR POWER - MAINTENANCE OF ELECTRIC PLANT	531	30
31						31
32						32

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FLORIDA PUBLIC SERVICE COMMISSION EXPLANATION: Provide jurisdictional separation factors for net Type of Data Shown: operating income for the test year and the most _ Projected Test Year Ended: _/_/_ COMPANY: FLORIDA POWER & LIGHT COMPANY recent historical year if the test year is projected. _ Prior Year Ended: _/_/_ AND SUBSIDIARIES (CONSOLIDATED) 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) FPSC JURISDICTIONAL Line TOTAL COMPANY JURISDICTIONAL ACCOUNT NO. ACCOUNT TITLE SEPARATION No. (\$000) (A) (\$000) FACTOR 532 NUCLEAR POWER - MAINTENANCE OF MISC NUCLEAR PLANT 16,268 15,607 0.959356 1 2 528 NUCLEAR POWER - MAINTENANCE SUPERVISION & ENGINEERING - CAPACITY 48 0.957777 50 3 NUCLEAR POWER GENERATION 526.246 504.160 0.958032 4 OTHER POWER GENERATION 5 6 7 546 **OTHER POWER - OPERATION SUPERVISION & ENGINEERING** 24.339 23.237 0.954744 546 OTHER POWER - OPERATION SUPERVISION & ENGINEERING - ECRC 215 205 0.953303 8 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 549 OTHER POWER - MISC OTHER POWER GEN EXP - ECRC -13 4,349 4,146 0.953303 14 549 OTHER POWER - WC H20 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

41.424

50,232

4,389

9,054

178,753

43.542

2.422

2,724

90.060

50,167

3.023.986

284

252

39.511

47,580

4.184

8,579

171,062

41.704

2.313

2,602

86.257

48.048

2.892.913

270

240

OTHER POWER - MAINTENANCE OF STRUCTURES

OTHER POWER - MAINT OF STRUCTURES - ECRC -

OTHER POWER - MAINT GEN & ELECT PLT - ECRC -

OTHER POWER - OTHER EXPENSES

OTHER POWER GENERATION

OTHER POWER - MAINT MISC OTH PWR GEN - ECRC -

OTHER POWER - PURCHASED POWER CAPACITY CHGS

OTHER EXPENSES - DEFERRED CAPACITY - CEDAR BAY

OTHER EXPENSES - DEFERRED CAPACITY - ICL

OTHER POWER - MAINTENANCE GENERATING & ELECTRIC PLANT

OTHER POWER - MAINTENANCE MISC OTHER POWER GENERATION

OTHER POWER - PURCHASED POWER - INTERCHANGE RECOV

OTHER POWER - SYSTEM CONTROL AND LOAD DISPATCHING

0.953833

0.953303

0.947205

0.953303

0.947545

0.953303

0.956971

0.957777

0.955151

0.955151

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0.957777

0.956656

FLORIDA PUBLIC SERVICE COMMISSION		, , , , , , , , , , , , , , , , , , , ,	EXPLANATION: Provide jurisdictional separation factors for net operating income for the test year and the most		
COMPAN	NY: FLORIDA POWER AND SUBSIDIARIE	& LIGHT COMPANY recent historical year if the test year S (CONSOLIDATED)	ar is projected.		_ 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. DuBos Liz Fuentes
	(1)	(2)	(3)	(4)	(5)
Line No.	ACCOUNT NO.	ACCOUNT TITLE	TOTAL COMPANY (\$000) (A)	FPSC JURISDICTIONAL (\$000)	JURISDICTIONAL SEPARATION FACTOR
1 2		TRANSMISSION			
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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FLORIDA PUBLIC SERVICE COMMISSION

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

DOCKET NO.: 20210015-EI

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

	(1)	(2)	(3)	(4)	(5)
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

Line No.	0.: 20210015-EI (1) ACCOUNT NO.	(2)	(3)		Witness: Scott R. Bores, Tara E Liz Fuentes	3. DuBose,
No.		(2)	(3)			
No.	ACCOUNT NO.		(*)	(4)	(5)	
1		ACCOUNT TITLE	TOTAL COMPANY (\$000) (A)	FPSC JURISDICTIONAL (\$000)	JURISDICTIONAL SEPARATION FACTOR	
2		SALES EXPENSES				
2	912	DEMONSTRATING AND SELLING EXPENSES	508	508	1.000000	
4	912	MISCELLANEOUS AND SELLING EXPENSES	20,061	20,061	1.000000	
+ 5	310	DEMONSTRATING & SELLING EXPENSES	20,569	20,001	1.000000	
6		DEMONSTRATING & SELENG EXPENSES	20,309	20,509	1.000000	
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	
10	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	

FLORIDA PUBLIC SERVICE COMMISSION

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

DOCKET NO.: 20210015-EI

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

	(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 - SPPC	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)

DOCKET NO.: 20210015-EI

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

	(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

FLORIDA PUBLIC SERVICE COMMISSION

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

DOCKET NO.: 20210015-EI

 EXPLANATION: Provide jurisdictional separation factors for net
 Type of Data Shown:

 operating income for the test year and the most
 Projected Test Year Ended: _/_

 recent historical year if the test year is projected.
 Prior Year Ended: _/_

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

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

	(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

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

DOCKET NO.: 20210015-EI

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

	(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					

FLORIDA PUBLIC SERVICE COMMISSION COMPANY: FLORIDA POWER & LIGHT COMPANY AND SUBSIDIARIES (CONSOLIDATED)		& LIGHT COMPANY recent historical year if the	t year and the most	-	Type of Data Shown: _ Projected Test Year Ended: _/_/_ _ Prior Year Ended: _/_/_ _ Historical Test Year Ended: _/_/_ X Proj. Subsequent Yr Ended: 12/31/23
OCKET	NO.: 20210015-EI				Witness: Scott R. Bores, Tara B. DuBo Liz Fuentes
	(1)	(2)	(3)	(4)	(5)
ine No.	ACCOUNT NO.	ACCOUNT TITLE	TOTAL COMPANY (\$000) (A)	FPSC JURISDICTIONAL (\$000)	JURISDICTIONAL SEPARATION FACTOR
1 2 3		INCOME TAXES CURRENT			
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 7		INCOME TAXES CURRENT	119,855	114,879	0.958484
8 9		DEFERRED TAXES			
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 13		DEFERRED TAXES	267,642	254,172	0.949673
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 -	(0,024)	(0,024)	0.953303
23		GAIN LOSS ON SALE OF PLANT	(6,024)	(6,024)	1.000000
24			(0,02.)	(-,)	
25		NET OPERATING INCOME	3,201,759	3,075,708	0.960631
26					
27					
28 NO	OTE:				
`	,	TAIN A BALANCED CAPITAL STRUCTURE REFLECTING FPL'S PROPOSED EQU		STED BASIS, THE FOR	ECASTED
30 AN	MOUNTS FOR CERTAI	N LINE ITEMS ARE SLIGHLTY DIFFERENT BETWEEN THE "WITH" AND "WITHO	UT" RSAM VERSIONS OF THIS MFR.		

32 TOTALS MAY NOT ADD DUE TO ROUNDING.

	edule C-4 (without RSA SUBSEQUENT YEAR		JURISDICTIONAL SEPARATION FACTOR	S - NET OPERATING INCOME			Page 1 of 12
FLORIDA PUBLIC SERVICE COMMISSION COMPANY: FLORIDA POWER & LIGHT COMPANY AND SUBSIDIARIES (CONSOLIDATED) DOCKET NO.: 20210015-EI			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 Ende _ Prior Year Ended: _/_/_ _ Historical Test Year Ender X Proj. Subsequent Yr Ender Witness: Scott R. Bores, Ta	d: _/_/_ ed: 12/31/23
	(1)		(2)	(2)		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 REVE	NUES	7,696,916	7,696,916	1.000000	
4	440 - 446	RETAIL SALES - FUEL REVE		2,599,517	2,599,517	1.000000	
5	440 - 446	RETAIL SALES - FRANCHISE		530,645	530,645	1.000000	
6	440 - 446	RETAIL SALES - CONSERVA		139,648	139,648	1.000000	
7	440 - 446	RETAIL SALES - ENVIRONMI		355,386	355,386	1.000000	
8	440 - 446	RETAIL SALES - STORM REC		89,543	89,543	1.000000	
9	440 - 446	RETAIL SALES - CAPACITY F	REVENUES	248,564	248,564	1.000000	
10	440 - 446	GROSS RECEIPTS TAX REV		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 REVE	NUES	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 RECO	VERABLE	145,026	138,785	0.956971	
18	447	CAPACITY SALES - INTERCH	IG -	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 P	AYMENT 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	

Schedule C-4 (without RSAM)

2023 SUBSEQUENT YEAR ADJUSTMENT

FLORIDA PUBLIC SERVICE COMMISSION EXPLANATION: Provide jurisdictional separation factors for net operating income for the test year and the most COMPANY: FLORIDA POWER & LIGHT COMPANY AND SUBSIDIARIES (CONSOLIDATED) recent historical year if the test year is projected. DOCKET NO.: 20210015-EI DOCKET NO.: 20210015-EI

Type of Data Shown:

_ Projected Test Year Ended: _/_/ _ Prior Year Ended: _/_/_

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

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

Schedule C-4 (without RSAM) 2023 SUBSEQUENT YEAR ADJUSTMENT			JURISDICTIONAL SEPARATION FACTORS - NET OPERATING INCOME MENT			3 of 12
FLORIDA PUBLIC SERVICE COMMISSION COMPANY: FLORIDA POWER & LIGHT COMPANY AND SUBSIDIARIES (CONSOLIDATED) DOCKET NO.: 20210015-EI		& LIGHT COMPANY recent historical ye	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, Witness: Scott R. Bores, Tara B. Duf Liz Fuentes	1/23
	(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		2,152	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 -		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 19	518 520	NUCLEAR POWER - COOLANTS AND WATER	9,939	9,534	0.959235 0.959153	
20	520	NUCLEAR POWER - STEAM EXPENSES NUCLEAR POWER - ELECTRIC EXPENSES	51,002 134	48,919 128	0.959155	
20 21	523	NUCLEAR POWER - ELECTRIC EXPENSES		77,353	0.958503	
21	524 524	NUCLEAR POWER - MISCELLANEOUS NUCLEAR POWER EXPENSE NUCLEAR POWER - MISC NUCLEAR POWER EXP - ECRC -	=5 60,702 (11)	,	0.958303	
22	525	NUCLEAR POWER - MISC NUCLEAR POWER EXP - ECRC -	379	363	0.958936	
23 24	528	NUCLEAR POWER - MAINTENANCE SUPERVISION & ENGINEERING		74,977	0.959096	
24 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	
	528	NUCLEAR POWER - MAINTENANCE SUPERVISION & ENGINEERING		48	0.957777	
30	520					

Page 3 of 12

Schedule C-4 (without RSAM) 2023 SUBSEQUENT YEAR ADJUSTMENT			JURISDICTIONAL SEPARATION FACTORS - NET OPERATING INCOME			Page 4 of 12		
FLORIDA PUBLIC SERVICE COMMISSION COMPANY: FLORIDA POWER & LIGHT COMPANY AND SUBSIDIARIES (CONSOLIDATED) DOCKET NO.: 20210015-EI		& LIGHT COMPANY	EXPLANATION: Provide jurisdictional separation fact operating income for the test year and recent historical year if the test year	I the most		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. DuBoso		
	(1)		(2)	(3)	(4)	Liz Fuentes		
	(1)		(2)	(3)	(4)	(5)		
Line No.	ACCOUNT NO.		ACCOUNT TITLE	TOTAL COMPANY (\$000) (A)	FPSC JURISDICTIONAL (\$000)	JURISDICTIONAL SEPARATION FACTOR		
1		OTHER POWER GENERA	TION					
2								
3	546		TION SUPERVISION & ENGINEERING	24,339	23,237	0.954744		
4	546		TION SUPERVISION & ENGINEERING - ECRC	215	205	0.953303		
5	547	OTHER POWER - FUEL		2,427,113	2,322,677	0.956971		
6	547		NON RECOV ANNUAL EMISSIONS FEE	5,249	4,964	0.945694		
7	548	OTHER POWER - GENER		22,363	21,348	0.954598		
8	549		THER POWER GENERATION EXPENSES	45,240	43,200	0.954902		
9	549		THER POWER GEN EXP - ECRC -	4,349	4,146	0.953303		
10 11	549 549	OTHER POWER - WC H20 OTHER POWER - ADDITIO		3,374 2,699	3,218 2,585	0.953900 0.957777		
12	549 551		NAL SECORITY	2,699	2,565	0.951617		
12	552		NANCE SUPERVISION & ENGINEERING - ECRC	233	222	0.953303		
14	552		NANCE OF STRUCTURES	41,424	39,511	0.953833		
15	552		OF STRUCTURES - ECRC -	252	240	0.953303		
16	553			50,232	47,580	0.947205		
17	553		GEN & ELECT PLT - ECRC -	4,389	4,184	0.953303		
18	554		ENANCE MISC OTHER POWER GENERATION	9,054	8,579	0.947545		
19	554		MISC OTH PWR GEN - ECRC -	284	270	0.953303		
20	555		ASED POWER - INTERCHANGE RECOV	178,753	171,062	0.956971		
21	555		ASED POWER CAPACITY CHGS	43,542	41,704	0.957777		
22	556		I CONTROL AND LOAD DISPATCHING	2,422	2,313	0.955151		
23	557	OTHER POWER - OTHER		2,724	2,602	0.955151		
24	557	OTHER EXPENSES - DEF	ERRED CAPACITY - CEDAR BAY	90,060	86,257	0.957777		
25	557	OTHER EXPENSES - DEF	ERRED CAPACITY - ICL	50,167	48,048	0.957777		
26		OTHER POWER GENERA	TION	3,023,986	2,892,913	0.956656		
27								
28								
29								
30								
31								
32								

	edule C-4 (without RSA SUBSEQUENT YEAR		ORS - NET OPERATING INCOME		Page 5 of 12
COMPA	A PUBLIC SERVICE C NY: FLORIDA POWER AND SUBSIDIARIE F NO.: 20210015-EI	operating income for the test ye	ear and the most		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)
Line No.	ACCOUNT NO.	ACCOUNT TITLE	TOTAL COMPANY (\$000) (A)	FPSC JURISDICTIONAL (\$000)	JURISDICTIONAL SEPARATION FACTOR
1		TRANSMISSION		(\$0007	TROTOR .
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 17	572 573	TRANS EXP - MAINTENANCE OF UNDERGROUND LINES	1,334 740	1,204 668	0.902537
17	575	TRANS EXP - MAINTENANCE OF MISC TRANS PLANT TRANSMISSION EXPENSES	740	70,943	0.902537 0.911630
18		TRANSMISSION EXPENSES	11,820	70,943	0.911030
19 20		DISTRIBUTION			
20					
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

Supporting Schedules: C-19 (without RSAM), C-20 (without RSAM), C-21 (without RSAM), C-22 (without RSAM)

	A PUBLIC SERVICE C NY: FLORIDA POWER AND SUBSIDIARIE	operating income for the te	est year and the most		Type of Data Shown: _ Projected Test Year Ended: _/_/_ _ Prior Year Ended: _/_/_ _ Historical Test Year Ended: _/_/_ X Proj. Subsequent Yr Ended: 12/31/23
DOCKE	T 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	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			
14 15		CUSTOMER ACCOUNTS EXPENSES			
15 16	901	CUST ACCT EXP - SUPERVISION	9,347	9,347	0.999979
17	902	CUST ACCT EXP - SUPERVISION CUST ACCT EXP - METER READING EXPENSES	9,347 8,072	9,347 8,072	0.999995
18	903	CUST ACCT EXP - METER RECORDS AND COLLECTION EXP	81,011	81,011	1.00000
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	500	CUSTOMER ACCOUNTS EXPENSES	114,070	114,067	0.999979
22		COSTOMER ACCOUNTS EXTENSES	114,070	114,007	0.333373
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
0.	010		0,000	5,000	1.00000

JURISDICTIONAL SEPARATION FACTORS - NET OPERATING INCOME

CUSTOMER SERVICE & INFO EXPENSE

CUST SERV & INFO - MISC CUST SERV & INFO EXP - ECCR

Schedule C-4 (without RSAM)

32

33

910

2023 SUBSEQUENT YEAR ADJUSTMENT

1.000000

1.000000

6,546

68,849

6,546

68,849

2023	SUBSEQUENT YEAR	ADJUSTMENT					·	
FLORIDA PUBLIC SERVICE COMMISSION COMPANY: FLORIDA POWER & LIGHT COMPANY AND SUBSIDIARIES (CONSOLIDATED)		& LIGHT COMPANY	operating income for the test year	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.				
OCKET	Г NO.: 20210015-EI					Witness: Scott R. Bores, Ta Liz Fuentes	ara B. DuBose	
	(1)		(2)	(3)	(4)	(5)		
_ine No.	ACCOUNT NO.		ACCOUNT TITLE	TOTAL COMPANY (\$000) (A)	FPSC JURISDICTIONAL (\$000)	JURISDICTIONAL SEPARATION FACTOR		
1		SALES EXPENSES						
2								
3	912	DEMONSTRATING AND SE	LLING EXPENSES	508	508	1.000000		
4	916	MISCELLANEOUS AND SE	LING EXPENSES	20,061	20,061	1.000000		
5		DEMONSTRATING & SELL	NG EXPENSES	20,569	20,569	1.000000		
6								
7		ADMINISTRATIVE & GENE	RAL					
8						0.000.000		
9	920	A&G EXP - ADMINISTRATI		304,020	294,632	0.969122		
10 11	921 922	A&G EXP - OFFICE SUPPL		50,998	49,423	0.969122		
12	922 923	A&G EXP - ADMINISTRATI	EXPENSES TRANSFERRED CR.	(149,493) 83,167	(144,877) 80,599	0.969122		
12	923	A&G EXP - DUTSIDE SERV A&G EXP - PROPERTY INS		20,790	20,063	0.969122 0.965023		
13	924		URANCE - NUCLEAR OUTAGE	(289)	(277)	0.958936		
15	924	A&G EXP - STORM RECOV		40,800	40,800	1.000000		
16	925	A&G EXP - INJURIES AND		37,526	36,367	0.969122		
17	925	A&G EXP - INJURIES & DA		(6)	(5)	0.957777		
18	925	A&G EXP - INJURIES & DA		0	(5)	0.956971		
19	925	A&G EXP - INJURIES & DA		95	95	1.000000		
20	925	A&G EXP - INJURIES & DA		476	453	0.953303		
20	926	A&G EXP - EMP PENSIONS		50,123	48,575	0.969122		
22	926	A&G EXP - EMP PENSIONS		23	40,575	0.956971		
23	926	A&G EXP - EMP PENSIONS		23	210	0.953303		
23	926	A&G EXP - EMP PENSIONS		142	136	0.957777		
25	926	A&G EXP - EMP PENSIONS		882	882	1.000000		
26	928		COMMISSION EXPENSE - FPSC	317	317	1.000000		
20	928		COMMISSION EXPENSE - FERC	45	0	0.000000		
28	928		COMMISSION EXPENSE - FERC FEE	2,428	0	0.000000		
29	930	A&G EXP - MISC GENERAL		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	000			11,520	11,104	0.000122		

IURISDICTIONAL SEPARATION FACTORS - NET OPERATING INCOME

0					Type of Data Shown:		
	A PUBLIC SERVICE CO NY: FLORIDA POWER AND SUBSIDIARIE	operating income for the test year and	APLANA HON: Provide jurisdictional separation factors for net operating income for the test year and the most recent historical year if the test year is projected.				
OCKET	「NO.: 20210015-EI				Witness: Scott R. Bores, T Liz Fuentes	ara B. DuBose	
	(1)	(2)	(3)	(4)	(5)		
.ine 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 10		ADMINISTRATIVE & GENERAL EXPENSES	482,264	466,458	0.967225		
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		1,505	1,505 0	1.000000		
20	403 & 404	DEPR & AMORT EXP - CAPITAL RECOVERY - FERC RECLASS	(31,631)	-	0.000000		
21		INTANG DEPRECIATION	195,694	219,242	1.120333		
22							
23 24		STEAM DEPRECIATION					
	403 & 404	DEPR & AMORT EXP - STEAM	50.823	10 700	0.958930		
25 26	403 & 404 403 & 404	DEPR & AMORT EXP - STEAM DEPR & AMORT EXP - FOSSIL DECOMM	50,823	48,736 12,152	0.958930		
20 27	403 & 404 403 & 404	DEPR & AMORT EXP - FOSSIL DECOMM DEPR & AMORT EXP - STEAM PLANT - ECRC -	38,831	37,018	0.958480		
27 28	403 & 404 403 & 404	DEPR & AMORT EXP - STEAM PLANT - ECRC - DEPR & AMORT EXP - STEAM PLANT - CAPACITY	(40)	(38)	0.953303		
20 29	400 0 404	STEAM DEPRECIATION PRODUCTION	102,319	97,867	0.956491		
29 30			102,319	97,007	0.950491		
30 31		NUCLEAR DEPRECIATION					
32							

COMPARY: FLORIDA POWER & LIGHT COMPANY AND SUBSIDIARIES (CONSOLIDATED) Prior Verait Ended: //	FLORID	A PUBLIC SERVICE C	DMMISSION EXPLANATION: Provide jurisdictional separation fa operating income for the test year a			Type of Data Shown: _ Projected Test Year Ended: _/_/_
Line No. (1) (2) (3) (4) (5) Line No. ACCOUNT NO. ACCOUNT TITLE TOTAL COMPANY (\$5000) (A) URESDICTIONAL (\$5000) (A) URESDICTIONAL SEPARATION (\$5000) (A) URESDICTIONAL SEPARATION (\$5000) (A) 1 403 & 404 DEPR & AMORT EXP - TURKEY POINT 20.3845 19.6,475 0.056943 3 403 & 404 DEPR & AMORT EXP - ST LUCIE 1 0.056943 0.0569436 4 403 & 404 DEPR & AMORT EXP - ST LUCIE 2 55.218 55.628 0.958936 5 403 & 404 DEPR & AMORT EXP - ST LUCIE 2 58.218 55.628 0.958936 6 403 & 404 DEPR & AMORT EXP - NOLCA PERCE CRCLASS 7.040 0 0.0000000 6 403 & 404 DEPR & AMORT EXP - NOLEAR PLANT - CAPACITY 6.019 5.744 0.953303 7 403 & 404 DEPR & AMORT EXP - OTHER PRODUCTION 386,835 34.601 0.940449 9 0 OTHER PROD DEPRECIATION 12.683 12.098 0.953333 13 403 & 404 DEPR & AMORT EXP - OTHER PROD	COMPA			ar is projected.		 _ Historical Test Year Ended: _/_/_
Line http://time ACCOUNT NO. ACCOUNT TITLE TOTAL COMPANY (8000)(A) FPSC URISDICTIONAL (8000) JURISDICTIONAL (8000) 1 403 & 404 DEPR & AMORT EXP - TURKEY POINT 20.344.5 195.475 0.356893 2 403 & 404 DEPR & AMORT EXP - ST LUCIE COMMON 18.335 17.592 0.9568936 3 403 & 404 DEPR & AMORT EXP - ST LUCIE COMMON 18.335 17.592 0.9568936 4 403 & 404 DEPR & AMORT EXP - ST LUCIE COMIDON 18.335 17.592 0.9568936 5 403 & 404 DEPR & AMORT EXP - NICLEAR PLANT - ECR C: 3.820 3.641 0.963933 7 403 & 404 DEPR & AMORT EXP - NICLEAR PLANT - CAPACITY 6.019 5.764 0.957777 8 NUCLEAR DEPRECIATION 38.633 344.801 0.940449 9 OTHER PROD DEPRECIATION 84.33 825.463 0.955031 13 403 & 404 DEPR & AMORT EXP - OTHER PRODUCTION 864.331 825.463 0.955031 14 403 & 404 DEPR & AMORT EXP - OTHER PROD LECRCL 31.0008	DOCKET	۲NO.: 20210015-EI				, , ,
Line ACCOUNT NO. ACCOUNT TITLE IOTAL COMPANY (\$000) (\$0000 (\$000) (\$0000 (\$000) (\$000) (\$0000 (\$000) (\$000) (\$0000 (\$000) (\$000) (\$0000 (\$000) (\$0000 (\$000) (\$000) (\$0000 (\$000) (\$0000 (\$0000 (\$000) (\$0000 (\$00000 (\$0000 (\$00000 (\$0000 (\$0000 (\$0000 (\$0000		(1)	(2)	(3)	(4)	(5)
2 403 & 404 DEPR & AMORT EXP - ST LUCIE 1 69,359 66,510 0.958936 3 403 & 404 DEPR & AMORT EXP - ST LUCIE 2 58,218 55,828 0.958936 5 403 & 404 DEPR & AMORT EXP - NCR AVOIDED AFLDC- NUCL-FERC RECLASS 7,400 0 0.000000 6 403 & 404 DEPR & AMORT EXP - NCR AVOIDED AFLDC- NUCL-FERC RECLASS 7,400 0 0.000000 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 OTHER PROD DEPRECIATION 764,331 825,463 0.955031 13 403 & 404 DEPR & AMORT EXP - OTHER PRODUCTION 864,331 825,463 0.955031 14 403 & 404 DEPR & AMORT EXP - 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 - CRC - 31,008 312 <	$\Delta(COUNTNO)$		ACCOUNT TITLE		JURISDICTIONAL	SEPARATION
3 403 & 404 DEPR & AMORT EXP - ST LUCIE COMMON 18,335 17,582 0.958936 4 403 & 404 DEPR & AMORT EXP - ST LUCIE 2 55,228 0.958936 5 403 & 404 DEPR & AMORT EXP - NUCLEAR PLANT - ECRC - 3.820 3.641 0.959303 7 403 & 404 DEPR & AMORT EXP - NUCLEAR PLANT - ECRC - 3.820 3.641 0.953037 7 403 & 404 DEPR & AMORT EXP - NUCLEAR PLANT - ECRC - 3.820 3.44.801 0.960777 8 NUCLEAR DEPRECIATION PRODUCTION 366.635 344.801 0.94049 9 0 OTHER PROD DEPRECIATION 366.633 0.955031 10 OTHER PROD DEPRECIATION 864.331 825,463 0.955033 13 403 & 404 DEPR & AMORT EXP - OTHER PROD (ECRC) 1,452 1,384 0.953033 14 403 & 404 DEPR & AMORT EXP - OTH PROD - CAPACITY 3.22 0.953033 0.953033 15 403 & 404 DEPR & AMORT EXP - OTH PROD - CAPACITY 3.26 0.953033 0.953033 16 403 & 404 DEPR & AMORT EXP - OTH PROD - CAPACITY 3.22 0.957777 0.9	1	403 & 404	DEPR & AMORT EXP - TURKEY POINT	203,845	195,475	0.958943
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 - CCRO - CL-SEC RECLASS 7,040 0 0.000000 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 0 OTHER PROD DEPRECIATION 864,331 825,463 0.955031 13 403 & 404 DEPR & AMORT EXP - OTHER PRODUCTION 864,331 825,463 0.955031 14 403 & 404 DEPR & AMORT EXP - DISMANTLEMENT - OTHER PROD 12,683 12,098 0.953033 15 403 & 404 DEPR & AMORT EXP - OTH PROD - CCRC - 31,006 29,560 0.953333 16 403 & 404 DEPR & AMORT EXP - OTH PROD - CCRC - 31,008 29,560 0.953333 16 403 & 404 DEPR & AMORT EXP - OTH PROD - CCRC - 31,008 29,560 0.953333 16 403 & 404 </td <td>2</td> <td>403 & 404</td> <td>DEPR & AMORT EXP - ST LUCIE 1</td> <td>69,359</td> <td>66,510</td> <td>0.958936</td>	2	403 & 404	DEPR & AMORT EXP - ST LUCIE 1	69,359	66,510	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 0.95777 8 NUCLEAR DEPRECIATION PRODUCTION 366,635 344,801 0.940449 9 OTHER PROD DEPRECIATION 10 0 0.955031 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 0.953303 14 403 & 404 DEPR & AMORT EXP - DISMANTLEMENT - OTHER PROD (ECRC) 1,452 1,384 0.955303 15 403 & 404 DEPR & AMORT EXP - OTH PROD - CAPACITY 326 312 0.957777 16 403 & 404 DEPR & AMORT EXP - OTH PROD - CAPACITY 326 312 0.957777 17 OTHER DEPRECIATION PO9,800 868,816 0.954953 <td>3</td> <td>403 & 404</td> <td>DEPR & AMORT EXP - ST LUCIE COMMON</td> <td>18,335</td> <td>17,582</td> <td>0.958936</td>	3	403 & 404	DEPR & AMORT EXP - ST LUCIE COMMON	18,335	17,582	0.958936
6 403 & 404 DEPR & AMORT EXP - NUCLEAR PLANT - CORC - 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 366.35 344.801 0.940449 9 - - - - - 10 OTHER PROD DEPRECIATION 864.331 825.463 0.955031 13 403 & 404 DEPR & AMORT EXP - OTHER PRODUCTION 864.331 825.463 0.955031 14 403 & 404 DEPR & AMORT EXP - OTH PROD - ECRC - 1.108 2.9560 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 0.953303 16 403 & 404 DEPR & AMORT EXP - TRANSMISSION - CAPACITY 32.6 312 0.957777 17 OTHER DEPRECIATION 7000000 868.816 0.953303 0.953303 16	4	403 & 404	DEPR & AMORT EXP - ST LUCIE 2	58,218	55,828	0.958936
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 0 0 0 0 0 10 OTHER PROD DEPRECIATION 864,331 825,463 0.955031 12 403 & 404 DEPR & AMORT EXP - OTHER PRODUCTION 864,331 825,463 0.9550330 13 403 & 404 DEPR & AMORT EXP - DISMANTLEMENT - OTHER PROD 12,683 12,098 0.953303 14 403 & 404 DEPR & AMORT EXP - OTH PROD - ECRC - 31,008 29,560 0.953303 15 403 & 404 DEPR & AMORT EXP - OTH PROD - CCRC - 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 0 12,834 12,935 0.902537 19 TRANSMISSION DEPRECIATION 230,364 207,912 0.902537 22 403 & 404 DEPR & AMORT EXP - TRANSMIS	5	403 & 404	DEPR & AMORT EXP - NCRC AVOIDED AFUDC- NUCL- FERC RECLASS		-	0.000000
8 NUCLEAR DEPRECIATION PRODUCTION 366,635 344,801 0.940449 9 0 OTHER PROD DEPRECIATION 0 0.940449 10 OTHER PROD DEPRECIATION 10 0.95031 11 403 & 404 DEPR & AMORT EXP - OTHER PRODUCTION 12,683 12,098 0.950303 13 403 & 404 DEPR & AMORT EXP - DISMANTLEMENT - OTHER PROD 12,683 12,098 0.953303 14 403 & 404 DEPR & AMORT EXP - OTH PROD - CAPACITY 326 312 0.957777 16 403 & 404 DEPR & AMORT EXP - OTH PROD - CAPACITY 326 312 0.954953 17 OTHER DEPRECIATION PRODUCTION 909,800 868,816 0.954953 18 TRANSMISSION DEPRECIATION 909,800 868,816 0.954953 18 TRANSMISSION DEPRECIATION 230,364 207,912 0.902537 24 403 & 404 DEPR & AMORT EXP - TRANSMISSION - GSU 130 0 0.000000 24 403 & 404 DEPR & AMORT EXP - TRANSMISSION - GSU 18,094 17,297 0	6	403 & 404	DEPR & AMORT EXP - NUCLEAR PLANT - ECRC -	3,820	3,641	0.953303
9 0 OTHER PROD DEPRECIATION 10 OTHER PROD DEPRECIATION 864,331 825,463 0.955031 13 403 & 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 0.9553303 14 403 & 404 DEPR & AMORT EXP - OIH PROD - ECRC - 31,008 29,560 0.953303 15 403 & 404 DEPR & AMORT EXP - OTH PROD - CAPACITY 326 312 0.957777 16 403 & 404 DEPR & AMORT EXP - OTH PROD - CAPACITY 326 312 0.957933 18 TRANSMISSION DEPRECIATION PRODUCTION 909,800 868,816 0.954953 19 TRANSMISSION DEPRECIATION 230,364 207,912 0.902537 23 403 & 404 DEPR & AMORT EXP - TRANSMISSION - GSU 432 412 0.953303 24 403 & 404 DEPR & AMORT EXP - TRANSMISSION - GSU 18,094 17,297 0.955303 23 403 & 404 DEPR & AMORT EXP - TRANSMISSION - OTHE	7	403 & 404	DEPR & AMORT EXP - NUCLEAR PLANT - CAPACITY	6,019	5,764	0.957777
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 TRANSMISSION DEPRECIATION 230,364 207,912 0.902537 22 403 & 404 DEPR & AMORT EXP - TRANSMISSION 230,364 207,912 0.902537 23 403 & 404 DEPR & AMORT EXP - TRANSMISSION - GSU 1432 412 0.953303 23 403 & 404 DEPR & AMORT EXP - TRANSMISSION - GSU 18,094 17,297 0.955950 24 403 & 404 DEPR & AMORT EXP - TRANSMISSION - GSU 18,094 17,297 0.955950 25 403 & 404 D	-		NUCLEAR DEPRECIATION PRODUCTION	366,635	344,801	0.940449
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 TRANSMISSION DEPRECIATION 909,800 868,816 0.954953 19 TRANSMISSION DEPRECIATION 230,364 207,912 0.902537 22 403 & 404 DEPR & AMORT EXP - TRANSMISSION 230,364 207,912 0.902537 22 403 & 404 DEPR & AMORT EXP - TRANS- ECRC - 432 412 0.953003 23 403 & 404 DEPR & AMORT EXP - TRANS- SERC 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<	10		OTHER PROD DEPRECIATION			
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 TRANSMISSION DEPRECIATION 909,800 868,816 0.952377 20 TRANSMISSION DEPRECIATION 230,364 207,912 0.902537 21 403 & 404 DEPR & AMORT EXP - TRANSHISSION 230,364 207,912 0.902537 22 403 & 404 DEPR & AMORT EXP - TRANS - ECRC - 432 412 0.953303 23 403 & 404 DEPR & AMORT EXP - TRANSH SEION - GSU 18,094 17,297 0.9055950 24 403 & 404 DEPR & AMORT EXP - TRANSHISSION - GSU 18,094 17,297 0.955950 25 403 & 404 DEPR & AMORT EXP - TRANSHISSION - OTHER RETAIL 1,537 1,537 1,000000 26 403 & 404 DEPR & AMORT EXP - TRANSHISSION - OTHER WHOLESALE	12	403 & 404	DEPR & AMORT EXP - OTHER PRODUCTION	864,331	825,463	0.955031
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 TRANSMISSION DEPRECIATION 909,800 868,816 0.954953 19 TRANSMISSION DEPRECIATION 230,364 207,912 0.902537 20 2403 & 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 - 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	13	403 & 404	DEPR & AMORT EXP - DISMANTLEMENT - OTHER PROD	12,683	12,098	0.953835
16 403 & 404 DEPR & AMORT EXP - OTH PROD - CAPACITY 326 312 0.957777 17 OTHER DEPRECIATION PRODUCTION 909,800 868,816 0.954953 18 TRANSMISSION DEPRECIATION 7 7 7 20 7 403 & 404 DEPR & AMORT EXP - TRANSMISSION 230,364 207,912 0.902537 21 403 & 404 DEPR & AMORT EXP - TRANS - ECRC - 432 412 0.953303 23 403 & 404 DEPR & AMORT EXP - TRANS - ECRC - 432 0.900000 24 403 & 404 DEPR & AMORT EXP - TRANS - FERC RECLASS 15 0 0.000000 25 403 & 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	14	403 & 404	DEPR & AMORT EXP - DISMANTLEMENT - OTHER PROD (ECRC)	1,452	1,384	0.953303
17 OTHER DEPRECIATION PRODUCTION 909,800 868,816 0.954953 18	15	403 & 404	DEPR & AMORT EXP - OTH PROD - ECRC -	31,008	29,560	0.953303
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	16	403 & 404	DEPR & AMORT EXP - OTH PROD - CAPACITY	326	312	0.957777
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	17		OTHER DEPRECIATION PRODUCTION	909,800	868,816	0.954953
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	18					
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	19		TRANSMISSION DEPRECIATION			
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	20					
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	21	403 & 404	DEPR & AMORT EXP - TRANSMISSION	230,364	207,912	0.902537
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	22	403 & 404	DEPR & AMORT EXP - TRANS - ECRC -	432	412	0.953303
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	23	403 & 404	DEPR & AMORT EXP - AVOIDED AFUDC- TRANS- FERC RECLASS	15	0	0.000000
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	24	403 & 404	DEPR & AMORT EXP - TRANSMISSION - GSU		,	0.955950
27 403 & 404 DEPR & AMORT EXP - TRANSMISSION - SPPC 5,386 5,386 1.000000	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
28 TRANSMISSION DEPRECIATION EXPENSE 255,874 232,544 0.908825	27	403 & 404	DEPR & AMORT EXP - TRANSMISSION - SPPC	,	1	
	28		TRANSMISSION DEPRECIATION EXPENSE	255,874	232,544	0.908825

JURISDICTIONAL SEPARATION FACTORS - NET OPERATING INCOME

DEPR & AMORT EXP - DISTRIBUTION ACCT 361

DISTRIBUTION DEPRECIATION

Schedule C-4 (without RSAM)

29 30

31 32

403 & 404

2023 SUBSEQUENT YEAR ADJUSTMENT

1.000000

6,904

6,904

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JURISDICTIONAL	SEPARATION FACTORS	- NET OPERATING INCOME

LORIDA	A PUBLIC SERVICE CO	OMMISSION EXPLANATION: Provide jurisdictional separati operating income for the test y			Type of Data Shown: _ Projected Test Year Ended: _/_/_
COMPAN	NY: FLORIDA POWER AND SUBSIDIARIE				_ Prior Year Ended: _/_/_ _ Historical Test Year Ended: _/_/_ X Proj. Subsequent Yr Ended: 12/31/2
OCKET	NO.: 20210015-EI				Witness: Scott R. Bores, Tara B. DuB 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	1.00000
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 32		AMORT OF PROP & REGULATORY ASSETS			

	A PUBLIC SERVICE C	operating income for the test year	and the most	-	Type of Data Shown: _ Projected Test Year Ended: _/_/_
Compai	NY: FLORIDA POWER AND SUBSIDIARIE	& LIGHT COMPANY recent historical year if the test year is the test year if the test year if the test year is the test year if the test year is the test year is the test year if the test year is the test year i	ear is projected.	-	_ Prior Year Ended: _/_/_ _ Historical Test Year Ended: _/_/_ X Proj. Subsequent Yr Ended: 12/31/23
OCKET	Г NO.: 20210015-EI				Nitness: Scott R. Bores, Tara B. DuBos 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 19		TAXES OTHER THAN INCOME TAX			
20	408	TAX OTH TH INC TAX - PAYROLL AND OTHER	50,543	48,982	0.969122
20	408	TAX OTH THING TAX - PAYROLL - CAPACITY	191	40,902	0.957777
21	408	TAX OTH THING TAX - PATROLL - CAPACITY TAX OTH THING TAX - PAYROLL - ECCR	1,076	1,076	1.00000
22	408	TAX OTH THINK TAX - PAYROLL - ECCK	262	250	0.953303
24	408	TAX OTH THING TAX - REAL & PERS PROPERTY TAX	839,973	810,814	0.965286
24 25	408	TAX OTH THING TAX - NEAL & PERS PROPERTIES	31	30	0.956971
26	408	TAX OTH THING TAX - FRANCHISE TAX	516,997	516,997	1.00000
20	408	TAX OTH THING TAX - TRANSING TAX TAX OTH THING TAX - GROSS RECEIPTS TAX - RETAIL BASE	289,140	289,140	1.000000
28	408	TAX OTH THING TAX - GROSS RECEIPTS TAX - FRANCHISE	13,266	13,266	1.000000
29	408	TAX OTH THING TAX - OCCUPATIONAL LICENCES	73	71	0.969122
30	100	TAXES OTHER THAN INCOME TAXES	1,711,552	1,680,808	0.982038
00			1,711,352	1,000,000	0.302000

31 32

Schedule C-4 (without RSAM) 2023 SUBSEQUENT YEAR ADJUSTMENT			JURISDICTIONAL SEPARATION FACTORS	JURISDICTIONAL SEPARATION FACTORS - NET OPERATING INCOME						
FLORIDA PUBLIC SERVICE COMMISSION COMPANY: FLORIDA POWER & LIGHT COMPANY AND SUBSIDIARIES (CONSOLIDATED)			EXPLANATION: Provide jurisdictional separation operating income for the test year recent historical year if the test y	and the most		Type of Data Shown: _ Projected Test Year Ende _ Prior Year Ended: _/_/_ _ Historical Test Year Ender X Proj. Subsequent Yr Ender	d: _/_/_ ed: 12/31/23			
DOCKE	T NO.: 20210015-EI					Witness: Scott R. Bores, Ta Liz Fuentes	ra B. DuBose,			
	(1)		(2)	(3)	(4)	(5)				
Line No.	ACCOUNT NO.		ACCOUNT TITLE	TOTAL COMPANY (\$000) (A)	FPSC JURISDICTIONAL (\$000)	JURISDICTIONAL SEPARATION FACTOR				
1		INCOME TAXES CURREN	т							
2 3	409		OPER INCOME - CURRENT FEDERAL	61,852	59,284	0.958482				
4	409		OPER INCOME - CURRENT STATE	57,992	55,584	0.958482				
5	400	INCOME TAXES CURREN		119,844	114,868	0.958482				
6					,	0.000102				
7		DEFERRED TAXES								
8										
9	410	INCOME TAXES - DEFER	RED FEDERAL	156,488	147,588	0.943126				
10	410	INCOME TAXES - DEFER	RED STATE	111,153	106,583	0.958883				
11		DEFERRED TAXES		267,642	254,171	0.949670				
12			I 							
13 14		INVESTMENT TAX CRED	11							
15	411	ITC ADJUSTMENTS - UTI	LITY OPERATIONS	177,404	171,245	0.965286				
16		INVESTMENT TAX CRED		177,404	171,245	0.965286				
17				, -	, -					
18 19		GAIN LOSS ON DISPOSI	ION OF PROPERTY							
20	411	GAIN FROM DISP OF UTI	LITY PLANT - FUTURE USE	(6,024)	(6,024)	1.000000				
21	411	GAIN FROM DISP OF ALL	OWANCE - ECRC -	(0)	(0)	0.953303				
22 23		GAIN LOSS ON SALE OF	PLANT	(6,024)	(6,024)	1.000000				
24 25		NET OPERATING INCOM	E	3,201,676	3,075,624	0.960630				
26										
29 A	,		STRUCTURE REFLECTING FPL'S PROPOSED EQUITY F Y DIFFERENT BETWEEN THE "WITH" AND "WITHOUT" F		STED BASIS, THE FO	RECASTED				
30	OTAL O MAN NOT CO									
31 T 32	OTALS MAY NOT ADD	DUE TO ROUNDING.								
32										

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.

(\$000)

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, Tiffany C. Cohen

DOCKET NO.: 20210015-EI

	(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)	(, ,	(, ,	(311,969)	(, ,	(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
/	446 Sales to Railroads & Railways	6,879	4 4 5 0	6,879	(1,797)	(119)	(419)	(307)	(169)	(2,811)	4,068
8	456 Oth Electric Rev Unbilled Revenue Total Sales to Ultimate Consumers	4,177	1,158	3,018	(0 500 547)	(00.444)	(000 554)	(500.050)	(570.004)	(4,400,400)	3,018
9		, - , -	1,158	12,236,635	(2,599,517)	(63,114)	(, ,	(530,650)	(573,331)	(4,460,166)	7,776,469
10 11	447 Sales for Resale TOTAL SALES OF ELECTRICITY	534,513 12,772,307	<u>378,615</u> 379,774	<u>155,898</u> 12,392,533	(147,308) (2,746,825)	(63,114)	(6,702) (700,256)	(530,650)	(573,331)	(154,010) (4,614,176)	1,888 7,778,357
12	TOTAL SALES OF ELECTRICITY TOTAL REVENUE NET OF REFUND PROVISION	12,772,307	379,774	12,392,533	(2,746,825)	(63,114)	· · · ·	(530,650)	(573,331)	(4,614,176)	7,778,357
12	TOTAL REVENUE NET OF REFUND FROVISION	12,112,301	579,774	12,392,555	(2,740,623)	(03,114)	(700,230)	(550,650)	(575,551)	(4,014,170)	7,770,337
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		1,100		1,100							1,100
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											

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

DOC	KET 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 Hile (A)	Per Books	Non Jurisdictional			Conservation 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 456 Oth Electric Rev Deferred Capacity Revenues	36,639 2,981	128	36,512 2,981			(2,981)			(2,981)	36,512
4	TOTAL OTHER OPERATING REVENUES	304,722	82,549	2,901	(819)	0		0	0		218,373
6		001,722	02,010	222,110	(010)	0	(2,001)			(0,000)	210,010
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
8											
9											
10	NOTE:										
11	(A) IN ORDER TO MAINTAIN A BALANCED CAPITAL STRUC							JUSTED BASI	S, THE FOREC	CASTED	
12	AMOUNTS FOR CERTAIN LINE ITEMS ARE SLIGHLTY DIFF	ERENI BEIW	EEN THE "WI	IH" AND "WIT	HOUT RSAM	VERSIONS OF	HIS MER.				
13 14											
15											
16											
17 18	NOTE: TOTALS MAY NOT ADD DUE TO ROUNDING.										

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

OPERATING REVENUES DETAIL

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.

(\$000)

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, Tiffany C. Cohen

DOCKET NO.: 20210015-EI

	(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)		(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)	(, ,	(700,195)	(530,645)		(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	451 Miss Sus Devenue Deimburgemente Other	(4.005)		(1.005)							(4.905)
26	451 Misc. Svc. Revenue - Reimbursements - Other	(1,805)	070	(1,805)							(1,805)
27	454 Rent from Electric Property - General	28,175	870	27,305							27,305
28 29	454 Rent from Electric Property - Future Use / Plt in Ser	70	2	67							67
29											

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.

_ Prior Year Ended: _/_/_

_ Historical Test Year Ended: _/_/_

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

DOCK	ET NO.: 20210015-EI				(\$000)				Witness: Scot	t R. Bores, Tiffa	any 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)		Conservation Adjustments	Other (ECRC, CPRC & Storm Charge) Adjustments	-	Other (GRT & SPPCRC) Adjustments	Total Adjustments (5) thru (9)	Total Adjusted (4) + (10)
1 2 3 4	 454 Rent from Electric Property - Pole Attachments 456 Oth Electric Rev Transmission 456 Oth Electric Rev Miscellaneous 456 Oth Electric Rev Deferred Capacity Revenues 	39,519 95,018 36,639 2,981	81,549 128	39,519 13,468 36,512 2,981	(819)	1	(2,981)			(819) (2,981)	36,512
5 6	TOTAL OTHER OPERATING REVENUES	304,722	82,549	222,173	(819)	0		0	0		
7 8 9	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 11 12 13 14 15	NOTE: (A) IN ORDER TO MAINTAIN A BALANCED CAPITAL STRUC AMOUNTS FOR CERTAIN LINE ITEMS ARE SLIGHLTY DIFF							JUSTED BASIS	S, THE FOREC	CASTED	

17 NOTE: TOTALS MAY NOT ADD DUE TO ROUNDING.18

16

FLORIDA PUBLIC SERVIC COMPANY: FLORIDA POW AND SUBSIDIA			EXPLANAT	actual op a historic	erating reven	cted, provide t ues and exper rriod and the fo year.	nses by prima	ry account for		Type of Data Sho X Projected Test X Prior Year End X Historical Test X Proj. Subseque	Year Ended: ed: 12/31/21 Year Ended: 1	2/31/20
DOCKET NO.: 20210015-E	I									Witness: Scott R.	Bores, Liz Fu	entes
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
Line ACCOUNT No. NO.	ACCOUNT TITLE	(SEE PAG	′EAR 1 SES 7 - 17)	(SEE PAG	YEAR 2 GES 7 - 17)	(SEE PAG	′EAR 3 SES 7 - 17)	(SEE PAG	′EAR 4 SES 7 - 17)	2021 PRIOR (SEE PAGES 7 - 17)		2023 SUBSEQUENT
1 OPERAT	TING REVENUES	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	YEAR	YEAR (1)	YEAR (1)
2 3 440 - 446 RETAIL 4 447 SALES F 5 449 PROVIS 6 450 FORFEI 7 451 MISCEL											12,264,409 580,503 0 69,340 31,780 66,520	12,233,617 534,513 0 70,289 32,031 67,764
10 OPERAT 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 37	ΓING REVENUES										13,201,400	13,077,029

	ANY: FLOF	C SERVICE COMMISSION RIDA POWER & LIGHT COMPANY SUBSIDIARIES (CONSOLIDATED)		EXPLANAT	a historic	erating reven	ues and experence of the second se	nses by prima	ry account for		Type of Data Sho X Projected Test X Prior Year End X Historical Test	Year Ended: ′ ed: 12/31/21 Year Ended: 1	2/31/20
DOCK	ET NO.: 20	210015-EI									X Proj. Subseque Witness: Scott R		
Doon	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
	(.)	(-)	(0)	(.)	(0)	(0)	(.)	(0)	(0)	(10)		(-=)	(10)
Line No.	ACCOUNT NO.	ACCOUNT TITLE		(EAR 1 SES 7 - 17)		(EAR 2 SES 7 - 17)		YEAR 3 GES 7 - 17)		′EAR 4 GES 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 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	3,14
9 10	506 507	MISCELL STEAM POW EXP-STEAM POWER GENER RENTS-STEAM POWER GENERATION										32,108 0	31,78
11	507	STEAM POWER GENERATION										189,453	159,98
12		STEAMT OWER GENERATION										100,400	100,000
13		STEAM POWER MAINTENANCE											
14												0	
15 16	509 511	STEAM EMISSION ALLOWANCE MTCE OF STRUCTURE-STEAM POWER GENERATION										0 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	4,00
19	514	MTCE MISC STEAM PLANT-STEAM POWER GENER										5,904	2,498
20		STEAM POWER MAINTENANCE										42,996	49,800
21 22		NUCLEAR POWER GENERATION											
22		NOCLEAR FOWER GENERATION											
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 28	520 523	STEAM EXPENSES-NUCLEAR POWER GENERATION ELECTRIC EXPENSES-NUCLEAR POWER GENER										51,504 215	51,002 134
29	524	MISC NUC PWR EXP-NUCLEAR POWER GENER										73,080	80,69
30	525	RENTS-NUCLEAR POWER GENERATION										379	379
31		NUCLEAR POWER GENERATION										392,451	394,214
32													
33 34		NUCLEAR POWER MAINTENANCE											
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

	PANY: FLOP	C SERVICE COMMISSION RIDA POWER & LIGHT COMPANY SUBSIDIARIES (CONSOLIDATED)		EXPLANAT	a historic	erating reven	ues and exper eriod and the f	nses by prima	iry account for		Type of Data Sho X Projected Test X Prior Year End X Historical Test X Proj. Subseque	Year Ended: ed: 12/31/21 Year Ended: ´	12/31/20
DOCK	ET NO.: 20	0210015-EI									Witness: Scott R.	Bores, Liz Fu	uentes
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
Line No.	ACCOUNT NO.	T ACCOUNT TITLE		YEAR 1 GES 7 - 17)		(EAR 2 SES 7 - 17)		YEAR 3 GES 7 - 17)		(EAR 4 SES 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 2 3	531 532	MTCE OF ELECTRIC PLT-NUCL POW GENER MTCE MISC NUC PLANT-NUCLEAR POWER GENER NUCLEAR POWER MAINTENANCE										7,570 4,391 135,094	4,540 16,268 132,032
4 5 6		OTHER POWER GENERATION											
7 8 9 10	546 547 548 549	OP SUPV & ENG-OTHER POWER GENERATION FUEL-OTHER POWER GENERATION GENERATION EXPENSES-OTHER POWER GENERATI MISC OTHER PWR GEN EXP-OTHER POWER GENER										24,680 2,469,364 23,494 49,914	24,339 2,432,362 22,363 55,662
11 12 13		OTHER POWER GENERATION OTHER POWER MAINTENANCE										2,567,452	2,534,725
14 15 16 17 18 19	550 551 552 553 554	RENTS-OTHER POWER GENERATION MTCE SUPV & ENG-OTHER POWER GENERATION MTCE OF STRUCTURES-OTHER POWER GENER MTCE GEN & ELEC PLT-OTHER POWER GENER MTCE MISC OTHER PWR GEN-OTHER POWER GEN										0 16,351 37,889 52,260 9,336	15,510
20 21 22		OTHER POWER MAINTENANCE										115,836	121,593
22 23 24	555	PURCHASED POWER-OTHER POWER SUPPLY EXP										256,395	222,295
25 26 27 28	556 557	SYS CONTR & LOAD DISPATCH-OTH POW SUP OTHER EXPENSES-OTHER POWER SUPPLY EXP OTHER POWER SUPPLY										2,398 370,107 628,900	2,422 142,951 367,668
29 30		TRANSMISSION EXPENSES OPERATING											
31 32 33 34	560 561 562 563	OPER SUPERV & ENG-TRANSMISSION LOAD DISPATCHING-TRANSMISSION STATION EXPENSES-TRANSMISSION OVERHEAD LINE EXPENSES-TRANSMISSION TRANSMISSION OF LIFECTRUCITY BY OTHERS										10,322 12,245 3,233 97	12,341 3,282 121
35 36 37	565 566 567	TRANSMISSION OF ELECTRICITY BY OTHERS MISCELLANEOUS EXPENSES-TRANSMISSION RENTS-TRANSMISSION										19,399 5,722 123	5,846

	ANY: FLOF	C SERVICE COMMISSION RIDA POWER & LIGHT COMPANY SUBSIDIARIES (CONSOLIDATED)		EXPLANATI	a historica	erating revenu	ues and expe riod and the f	•	ry account for		Type of Data Sho X Projected Test X Prior Year End X Historical Test X Proj. Subseque	Year Ended: ed: 12/31/21 Year Ended: 1	2/31/20
DOCK	ET NO.: 20	210015-EI									Witness: Scott R.	Bores, Liz Fu	entes
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
Line No.	ACCOUNT NO.	ACCOUNT TITLE	2017 \ (SEE PAG	′EAR 1 ¡ES 7 - 17)		YEAR 2 GES 7 - 17)		YEAR 3 GES 7 - 17)	2020 Y (SEE PAG	′EAR 4 iES 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		TRANSMISSION EXPENSES OPERATING										51,140	49,920
2 3 4		TRANSMISSION EXPENSES MAINTENANCE											
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 10	572 573	MTCE OF UNDERGROUND LINES-TRANSMISSION MTCE OF MISC PLANT-TRANSMISSION										1,013 741	1,334
10	575	TRANSMISSION EXPENSES MAINTENANCE										28,626	740 27,900
12		TRANSMISSION EXPENSES MAINTENANCE										20,020	27,900
13 14		DISTRIBUTION EXPENSES OPERATING											
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 20	584 585	UNDERGROUND LINE EXPENSES-DISTRIBUTION ST LIGHTING AND SIGNAL SYST EXP-DISTRIB										6,476 2,046	6,404 2,188
20	586	METER EXPENSES-DISTRIBUTION										(459)	
22	587	CUSTOMER INSTALLATIONS EXP-DISTRIBUTION										(11)	· · ·
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	590											25 440	05 050
29 30	590 591	MTCE SUPERVISION AND ENGINEERING-DISTRIB MAINTENANCE OF STRUCTURES-DISTRIBUTION										25,440 187	25,252 223
30	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

	ANY: FLOF	SERVICE COMMISSION RIDA POWER & LIGHT COMPANY SUBSIDIARIES (CONSOLIDATED)		EXPLANATI	actual op a historic	erating revenu	ues and expe priod and the f	the budgeted nses by prima forecasted dat	ry account for		Type of Data Sho X Projected Test X Prior Year End X Historical Test X Proj. Subseque	Year Ended: ed: 12/31/21 Year Ended: ´	12/31/20
DOCK	ET NO.: 20	210015-EI									Witness: Scott R.	Bores, Liz Fu	ientes
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
Line No.	ACCOUNT NO.	ACCOUNT TITLE		(EAR 1 SES 7 - 17)		YEAR 2 GES 7 - 17)		YEAR 3 GES 7 - 17)		′EAR 4 GES 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 4		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		CUSTOMER SERVICE & INFORMATION EXPENSES											
12 13		CUSTOMER SERVICE & INFORMATION EXPENSES											
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 30	921 922	OFFICE SUPPL AND EXP-ADMIN & GENERAL EXPENSES TRANSFERRED-CR-ADMIN & GENERAL										49,905 (141,963)	50,998 (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 37	929 930	DUPLICATE CHARGES-CREDIT-ADMIN & GENER MISCELLANEOUS GENERAL EXPENSES										0 14,992	0 15,128
51	930	MISCELLANEOUS GENERAL EXFENSES										14,992	15,12

2 ADMIN 3 ADMIN 5 935 MAINT 7 ADMIN 8 9 TOTAI 10 11 TOTAI 12 13 NOTE 14 (1) IN	(2) ACCOUNT TITLE NTS-ADMIN & GENERAL MINISTRATIVE & GENERAL OPERATING MINISTRATIVE & GENERAL MAINTENANCE INTENANCE OF GENERAL PLANT MINISTRATIVE & GENERAL MAINTENANCE TAL O&M		(4) YEAR 1 GES 7 - 17) ACTUAL	(5) 2018 Y (SEE PAG BUDGET	(6) (EAR 2 SES 7 - 17) ACTUAL	(7) 2019 Y (SEE PAG BUDGET		(9) 2020 Y (SEE PAG BUDGET		Witness: Scott R. (11) 2021 PRIOR (SEE PAGES 7 - 17) YEAR	(12) 2022 TEST	entes (13) 2023 SUBSEQUENT
Line ACCOUNT No. NO.	ACCOUNT TITLE NTS-ADMIN & GENERAL MINISTRATIVE & GENERAL OPERATING MINISTRATIVE & GENERAL MAINTENANCE INTENANCE OF GENERAL PLANT MINISTRATIVE & GENERAL MAINTENANCE TAL O&M	2017 (SEE PAG	YEAR 1 GES 7 - 17)	2018 Y (SEE PAG	(EAR 2 GES 7 - 17)	2019 Y (SEE PAG	'EAR 3 ES 7 - 17)	2020 Y (SEE PAG	EAR 4 ES 7 - 17)	2021 PRIOR (SEE PAGES 7 - 17)	2022 TEST	2023
No. NO. 1 931 RENT: 2 ADMIN 3 ADMIN 5 935 MAINT 7 ADMIN 8 9 TOTAI 10 11 TOTAI 13 NOTE 13 14 (1) IN 15 15 LINE I 16 17 18 19 20 21 22 23 24 24	NTS-ADMIN & GENERAL MINISTRATIVE & GENERAL OPERATING MINISTRATIVE & GENERAL MAINTENANCE INTENANCE OF GENERAL PLANT MINISTRATIVE & GENERAL MAINTENANCE TAL O&M	(SEE PAG	GES 7 - 17)	(SEE PAG	GES 7 - 17)	(SEE PAG	ES 7 - 17)	(SEE PAG	ES 7 - 17)	(SEE PAGES 7 - 17)		
2 ADMIN 3 ADMIN 5 935 MAINT 6 935 MAINT 7 ADMIN ADMIN 8 9 TOTAI 10 11 TOTAI 11 TOTAI TOTAI 12 13 NOTE 14 (1) IN IS 15 LINE I 16 17 18 19 20 21 22 23 24 24	MINISTRATIVE & GENERAL OPERATING MINISTRATIVE & GENERAL MAINTENANCE INTENANCE OF GENERAL PLANT MINISTRATIVE & GENERAL MAINTENANCE TAL O&M	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	YEAR		
2 ADMIN 3 ADMIN 5 935 MAINT 6 935 MAINT 7 ADMIN ADMIN 8 9 TOTAI 10 11 TOTAI 11 TOTAI TOTAI 12 13 NOTE 14 (1) IN IS 15 LINE I 16 17 18 19 20 21 22 23 24 24	MINISTRATIVE & GENERAL OPERATING MINISTRATIVE & GENERAL MAINTENANCE INTENANCE OF GENERAL PLANT MINISTRATIVE & GENERAL MAINTENANCE TAL O&M										YEAR (1)	YEAR (1)
4 ADMIN 5 935 MAINT 7 ADMIN 8 9 TOTAI 10 11 TOTAI 11 TOTAI 13 12 13 NOTE 14 (1) IN 15 LINE I 16 17 18 19 20 21 22 23 24 24 24 24	INTENANCE OF GENERAL PLANT MINISTRATIVE & GENERAL MAINTENANCE TAL O&M										11,319 425,723	4,375 470,733
6 935 MAINT 7 ADMIN 8 9 TOTAI 10 11 TOTAI 11 TOTAI 12 13 NOTE 14 14 (1) IN 15 15 LINE I 16 17 18 19 20 21 22 23 24 24	MINISTRATIVE & GENERAL MAINTENANCE TAL O&M											
7 ADMIN 8 9 9 TOTAI 10 11 11 TOTAI 12 13 13 NOTE 14 (1) IN 15 LINE I 16 17 18 19 20 21 22 23 23 24	MINISTRATIVE & GENERAL MAINTENANCE TAL O&M										44 507	44 504
9 TOTAI 10 TOTAI 11 TOTAI 12 TOTAI 13 NOTE 14 (1) IN 15 LINE I 16 TOTAI 17 TOTAI 18 19 20 21 22 23 24											11,537 11,537	<u>11,531</u> 11,531
11 TOTAI 12 13 NOTE 14 (1) IN 15 LINE I 16 17 18 19 20 21 22 23 24	ΤΔΙ										5,072,995	4,807,698
13 NOTE 14 (1) IN 15 LINE I 16 17 18 19 20 21 22 23 24 24											8,128,405	8,269,331
26 27 28 29 30 31 32 33 34 35 36	IN ORDER TO MAINTAIN A BALANCED CAPITAL S IE ITEMS ARE SLIGHTLY DIFFERENT BETWEEN TI						IURISDICTIO	NAL ADJUST	ΈD BASIS, ⁻	THE FORECASTE	D AMOUNTS	OR CERTAIN

Schedule C-6 (with RSAM)
2023 SUBSEQUENT YEAR ADJUSTMENT

	ERVICE COMMISSION	EXPLANATIO	actual ope	rating revenu	ed, provide the es and expens	es by primary	account for			Type of Data X Projected T	Fest Year End	
	DA POWER & LIGHT COMPANY JBSIDIARIES (PRE-CONSOLIDATION FPL)			I five year per and the prior y	iod and the for ear.	ecasted data	for the			X Prior Year X Historical 1 X Proj. Subse	est Year End	
DOCKET NO.: 2021	0015-EI									Witness: Sco	ott R. Bores, L	iz Fuentes
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
Line ACCOUNT No. NO.	ACCOUNT TITLE	2017 Y	′EAR 1	2018 \	′EAR 2	2019 \	/EAR 3	2020 Y	YEAR 4	2021 PRIOR	2022 TEST (SEE PAGES 1-6	2023 SUBSEQUENT (SEE PAGES 1- 6)
1 0	PERATING REVENUES	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	YEAR	YEAR	YEAR
4 447 S 5 449 F 6 450 F 7 451 M 8 454 F 9 456 C	ETAIL SALES ALES FOR RESALE ROVISION FOR REFUNDS ORFEITED DISCOUNTS IISCELLANEOUS SERVICE REVENUES IENT FROM ELECTRIC PROPERTY OTHER ELECTRIC REVENUES PERATING REVENUES	11,654,192	11,027,811 470,385 (5,006) 53,320 36,847 54,322 38,412 11,676,091	11,264,200	10,787,895 522,606 0 55,586 37,451 59,222 138,466 11,601,226	11,660,870	11,118,204 535,015 0 59,227 38,422 62,566 71,525 11,884,958	11,323,442	10,637,051 478,147 (31,191) 60,585 24,305 54,584 149,918 11,373,399	474,732 0 61,505 43,560 58,059 124,231		

Schedule C-6 (with RSAM)
2023 SUBSEQUENT YEAR ADJUSTMENT

FLORI	DA PUBLIC	SERVICE COMMISSION	EXPLANATIC		year is projecte rating revenue		•				Type of Data X Projected		ed: 12/31/22
COMF		RIDA POWER & LIGHT COMPANY SUBSIDIARIES (PRE-CONSOLIDATION FPL)			l five year perion nd the prior ye		ecasted data	for the			X Prior Year X Historical 1 X Proj. Subse	est Year End	ed: 12/31/20
роск	ET NO.: 20	210015-EI									Witness: Sco	ott R. Bores, L	iz Fuentes
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
Line No.	ACCOUNT NO.	ACCOUNT TITLE	2017 Y		2018 YI			ÆAR 3	2020 Y		2021 PRIOR	PAGES 1-6)	6)
1			BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	YEAR	YEAR	YEAR
2 3 4		STEAM POWER GENERATION											
5 6	500 501	OPR SUPV & ENG-STEAM POWER GENERATION FUEL-STEAM POWER GENERATION		6,162 357,035		4,030 290,595		6,388 204,601		3,728 159,673			
7	502	STEAM EXP-STEAM POWER GENERATION		9,453		12,586		6,664		6,808			
8 9	505 506	ELECTRIC EXPENSES-STEAM POWER GENER MISCELL STEAM POW EXP-STEAM POWER GENER		1,892 27,939		1,591 20,856		1,352 18,538		1,313 17,628			
10	507	RENTS-STEAM POWER GENERATION		72		20,030		10,000		17,020	,		
11		STEAM POWER GENERATION	0	402,554	0	329,663	0	237,544	0	189,149	134,036		
12 13 14		STEAM POWER MAINTENANCE											
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	,		
17 18	513 514	MTCE OF ELEC PLANT-STEAM POWER GENER MTCE MISC STEAM PLANT-STEAM POWER GENER		6,213 3,177		4,112 4,199		2,255 1,694		2,151 1,497	2,014 1,054		
19	011	STEAM POWER MAINTENANCE	0	43,410	0	45,414	0	,	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			
25	519	COOLANTS & WATER-NUCLEAR POWER GENER		15,145		12,183		10,255		12,875	- ,		
26 27	520 523	STEAM EXPENSES-NUCLEAR POWER GENERATION ELECTRIC EXPENSES-NUCLEAR POWER GENER		61,062 65		55,185 254		51,314 179		53,024 181	,		
28	524	MISC NUC PWR EXP-NUCLEAR POWER GENER		68,805		68,621		74,698		68,793			
29	525	RENTS-NUCLEAR POWER GENERATION		0		0		339		(818		
30 31		NUCLEAR POWER GENERATION	0	447,549	0	409,514	0	392,435	0	376,455	392,614		
32 33		NUCLEAR POWER MAINTENANCE											
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 37	530 531	MTCE OF REACTOR PLT EQP-NUCLEAR POW GEN MTCE OF ELECTRIC PLT-NUCL POW GENER		26,702 11,701		16,999 11,720		23,358 10,390		24,305 8,275	,		

		C SERVICE COMMISSION	EXPLANATIC	actual ope	rating revenue	es and expens	es by primary	account for			Type of Data X Projected T	Fest Year End	
COMPA		RIDA POWER & LIGHT COMPANY SUBSIDIARIES (PRE-CONSOLIDATION FPL)			I five year per and the prior ye		recasted data	for the			X Prior Year X Historical T X Proj. Subse	est Year End	ed: 12/31/20
DOCKE	T NO.: 20	210015-EI									Witness: Sco	ott R. Bores, L	iz Fuentes
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
Line A No.	ACCOUNT NO.	ACCOUNT TITLE	2017 Y	EAR 1	2018 Y	'EAR 2	2019 Y	ÆAR 3	2020 Y	EAR 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	532	MTCE MISC NUC PLANT-NUCLEAR POWER GENER		45,052		22,852		19,247		23,930			
2		NUCLEAR POWER MAINTENANCE	0	123,918	0	81,378	0	83,587	0	120,169	121,259		
3 4		OTHER POWER GENERATION											
5		official ower deneration											
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			
9	549	MISC OTHER PWR GEN EXP-OTHER POWER GENER		39,010		36,530		36,595		37,707	,		
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			
16	552	MTCE OF STRUCTURES-OTHER POWER GENER		12,445		12,536		13,064		11,169	,		
17	553	MTCE GEN & ELEC PLT-OTHER POWER GENER		59,490		56,504		54,185		60,857			
18	554	MTCE MISC OTHER PWR GEN-OTHER POWER GEN		25,336		11,781		10,510	0	9,256	,		
19 20		OTHER POWER MAINTENANCE	0	106,732	0	90,449	0	89,399	0	95,223	99,404		
20		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 29		TRANSMISSION EXPENSES OPERATING											
29 30	560	OPER SUPERV & ENG-TRANSMISSION		4.491		5.011		5.536		6,199	7.835		
30 31	560 561	LOAD DISPATCHING-TRANSMISSION		4,491 10,614		11,219		5,536 11.602		6, 199 9.891	,		
32	562	STATION EXPENSES-TRANSMISSION		2,136		1,757		2,164		2,308			
33	563	OVERHEAD LINE EXPENSES-TRANSMISSION		120		137		109		80	,		
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			
36	567	RENTS-TRANSMISSION		1		1		4		(
37		TRANSMISSION EXPENSES OPERATING	0	49,375	0	46,779	0	48,335	0	47,617	54,209		

Schedule C-6 (with RSAM)
2023 SUBSEQUENT YEAR ADJUSTMENT

FLORIDA PUBLIC SERVICE COMMISSION			EXPLANATIC	N: If the test actual ope a historica		Type of Data Shown: X Projected Test Year Ended: 12/31/22 X Prior Year Ended: 12/31/21							
	AND	SUBSIDIARIES (PRE-CONSOLIDATION FPL)			and the prior ye						X Historical 1 X Proj. Subse		
DOCKE	ET NO.: 20	210015-EI										tt R. Bores, L	iz Fuentes
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
Line No.	ACCOUNT NO.	ACCOUNT TITLE	2017 Y	EAR 1	2018 Y	EAR 2	2019 Y	ÆAR 3	2020 Y	EAR 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		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			
6	570	MTCE OF STATION EQUIPMENT-TRANSMISSION		6,689		7,324		6,172		5,541	,		
7	571	MTCE OF OVERHEAD LINES-TRANSMISSION		11,014		12,784		12,746		11,950			
8 9	572 573	MTCE OF UNDERGROUND LINES-TRANSMISSION		1,185 27,890		1,523 567		1,143 2,119		1,327 4.848			
9 10	5/3	MTCE OF MISC PLANT-TRANSMISSION TRANSMISSION EXPENSES MAINTENANCE	0	52,030	0	27,090	0	2,119	0	4,848			
10		TRANSMISSION EXPENSES MAINTENANCE	0	52,030	0	27,090	0	20,402	0	27,004	22,333		
12 13		DISTRIBUTION EXPENSES OPERATING											
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			
16	582	STATION EXPENSES-DISTRIBUTION		2,752		3,642		3,683		3,542			
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	- ,		
19	585	ST LIGHTING AND SIGNAL SYST EXP-DISTRIB		153		197		217		220			
20	586	METER EXPENSES-DISTRIBUTION		2,869		(907)		3,516		(4,870			
21	587	CUSTOMER INSTALLATIONS EXP-DISTRIBUTION		201		1,951		1,031		1,275			
22 23	588 589	MISCELLANEOUS EXPENSES-DISTRIBUTION RENTS-DISTRIBUTION		31,584 9.144		32,327 9.260		31,867 9.701		28,652 3.097			
23 24 25	569	DISTRIBUTION EXPENSES OPERATING	0	85,797	0	86,024	0		0	69,718	1-		
25 26 27		DISTRIBUTION EXPENSES MAINTENANCE											
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	-,		
30	592	MTCE STATION EQUIPMENT-DISTRIBUTION		11,186		11,864		13,136		12,257			
31	593	MAINTENANCE OF OVERHEAD LINES-DISTRIB		116,092		110,459		103,072		97,998			
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			
34	596	MTCE ST LIGHTING & SIGNAL SYST-DISTRIB		9,277		7,974		8,259		7,732	,		
35	597	MAINTENANCE OF METERS-DISTRIBUTION		3,454		3,130		3,746		4,089	,		
36 37	598	MAINTENANCE OF MISC PLANT-DISTRIBUTION DISTRIBUTION EXPENSES MAINTENANCE	0	1,178,072	0	15,577 195,030	0	236,184 406,182	0	180,213 341,166	1-		

Schedule C-6 (with RSAM)
2023 SUBSEQUENT YEAR ADJUSTMENT

FLORI	DA PUBLIC	SERVICE COMMISSION	EXPLANATIC	N: If the test actual ope	Type of Data Shown: X Projected Test Year Ended: 12/31/22 X Prior Year Ended: 12/31/21								
COMP		RIDA POWER & LIGHT COMPANY SUBSIDIARIES (PRE-CONSOLIDATION FPL)			I five year perion and the prior ye		ecasted data	for the			X Prior Year X Historical T X Proj. Subs	est Year End	ed: 12/31/20
DOCK	ET NO.: 20	210015-EI									Witness: Sco	ott R. Bores, L	iz Fuentes
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
Line No.	ACCOUNT NO.	ACCOUNT TITLE	2017 Y		2018 Y		2019 Y	-	2020 Y		2021 PRIOR	PAGES 1-6)	6)
1			BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	YEAR	YEAR	YEAR
2 3		CUSTOMER ACCOUNT EXPENSES											
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			
7	904	UNCOLLECTIBLE ACCOUNTS-CUSTOMER ACCOUNTS		5,742		7,748		12,087		37,889			
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	~~~			7 000									
12 13	907 908	SUPERVISION-CUSTOMER SERVICE & INFORMAT ASSISTANCE EXPENSES-CUSTMR SERV & INFORM		7,360 23,723		5,671 23,888		4,964 26,245		4,439 24,195			
13 14	908 909			23,723		23,888		26,245 8,738		,	,		
14	909 910	INFORMAT & INSTRCTL ADVTG-CUST SERV & IN MISC EXPENSES-CUSTOMER SERVICE & INFORM		9,022 16,535		9,808 13,379		0,730 11,320		8,828 11,084	13,903		
16	510	CUSTOMER SERVICE & INFORMATION EXPENSES	0	57,440	0	52,744	0	51,268	0	48,546			
17			0	57,440	0	52,744	0	01,200	0	+0,0+0	52,010		
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	000			000.004		000 070		004 007		044.040	055 004		
25	920	SALARIES-ADMINISTRATIVE & GENERAL		226,304		220,879		231,887		244,940	,		
26 27	921 922	OFFICE SUPPL AND EXP-ADMIN & GENERAL EXPENSES TRANSFERRED-CR-ADMIN & GENERAL		43,005 (98,644)		44,771 (113,181)		41,960 (128,679)		39,456 (142,540	,		
28	923	OUTSIDE SERVICES EMPLOYED-ADMIN & GENER		49.469		44.392		50.521		55.127			
29	924	PROPERTY INSURANCE-ADMIN & GENERAL		85,281		11,096		3,411		(17,646	,		
30	925	INJURIES AND DAMAGES-ADMIN & GENERAL		25.501		28.214		29,929		30.042	, ,		
31	926	EMPLY PENSIONS AND BENEFITS-ADMIN & GEN		66,523		59,596		45,877		32,073	- ,		
32	928	REGULATORY COMMISSION EXP-ADMIN & GEN		2,270		2,935		2,744		11,331	,		
33	929	DUPLICATE CHARGES-CREDIT-ADMIN & GENER		0		0		0		() 0		
34	930	MISCELLANEOUS GENERAL EXPENSES		23,061		12,726		17,101		17,270			
35	931	RENTS-ADMIN & GENERAL		9,891		10,792		10,390		10,685	ļ		
36		ADMINISTRATIVE & GENERAL OPERATING	0	432,662	0	322,220	0	305,140	0	280,738	342,303		

Schedule C-6 (with RSAM)
2023 SUBSEQUENT YEAR ADJUSTMENT

COMPANY: FLO	C SERVICE COMMISSION RIDA POWER & LIGHT COMPANY D SUBSIDIARIES (PRE-CONSOLIDATION FPL)	EXPLANATIO	DN: If the test y actual ope a historica test year a	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.: 20	0210015-EI									Witness: Sco	tt R. Bores, L	iz Fuentes
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
Line ACCOUN No. NO.	T ACCOUNT TITLE	2017 Y	EAR 1	2018 Y	EAR 2	2019 Y	EAR 3	2020 Y	EAR 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	ADMINISTRATIVE & GENERAL MAINTENANCE											
3 935	MAINTENANCE OF GENERAL PLANT		13,323		12,055		11,328		11,797	9,523		
4 5	ADMINISTRATIVE & GENERAL MAINTENANCE	0	13,323	0	12,055	0	11,328	0	11,797	9,523		
6 7	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		
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		
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	NOTE: TOTALS MAY NOT ADD DUE TO ROUNDING.											

FLORIDA PUBLIC	SERVICE COMMISSION		EXPLANATIO		year is projecte rating revenue	· •	0				ata Shown: d Test Year Ende	ed: 12/31/22
	IDA POWER & LIGHT COMPANY SUBSIDIARIES (PRE-CONSOLIDATION GULF)			a historica test year a		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.: 202	210015-EI		4		Witness: Scott R. Bores, Liz Fuentes							
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
Line ACCOUNT No. NO.	ACCOUNT TITLE	2017 Y			'EAR 2	2019 Y		2020 Y		2021 PRIOR	6)	(SEE PAGES 1- 6)
1	OPERATING REVENUES	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	YEAR	YEAR	YEAR
2 3 440 - 446 4 447 5 449 6 450 7 451 8 454 9 456	RETAIL SALES SALES FOR RESALE PROVISION FOR REFUNDS FORFEITED DISCOUNTS MISCELLANEOUS SERVICE REVENUES RENT FROM ELECTRIC PROPERTY OTHER ELECTRIC REVENUES OPERATING REVENUES	1,520,263	1,248,034 163,358 (243) 0 47,977 6,806 50,559 1,516,490	1,421,533	1,273,680 186,898 (293) 0 49,220 5,943 (50,302) 1,465,146	1,581,449	1,302,731 134,777 472 0 5,728 5,754 34,367 1,483,828	1,513,744	1,276,413 76,332 0 3,669 5,649 33,784 1,395,847)	
14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29												
30 31 32 33 34 35 36 37												

LORID	A PUBLIC	C SERVICE COMMISSION		EXPLANATIO		year is project		•			Type of Data Shown:				
		RIDA POWER & LIGHT COMPANY				erating revenue Il five year peri					X Projected Test Year Ended: 12/31/22 X Prior Year Ended: 12/31/21				
		SUBSIDIARIES (PRE-CONSOLIDATION GULF)				and the prior ye		lecasted data							
	AND	SUBSIDIARIES (FRE-CONSOLIDATION GULF)			lest year a		aı.				X Historical Test Year Ended: 12/31/20 X Proj. Subsequent Yr Ended: 12/31/23				
OCKE	T NO.: 20	210015-EI									Witness: Scott R. Bores, Liz Fuentes				
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)		
	(.)	(-)	(0)	(.)	(0)	(0)	(.)	(0)	(0)	(10)	()	(-=)	. ,		
Line A No.	CCOUNT NO.	ACCOUNT TITLE	2017 Y	'EAR 1	2018	EAR 2	2019 Y	EAR 3	2020 Y	EAR 4	2021 PRIOR	2022 TEST (SEE PAGES 1 6)	2023 SUBSEQUEN (SEE PAGES 6)		
			BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	YEAR	YEAR	YEAR		
1 2															
3 4		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 10	506 509	MISCELL STEAM POW EXP-STEAM POWER GENER STEAM EMISSION ALLOWANCE		24,011 58		17,671 59		26,902 18		15,925 64	24,979 0				
11	509	STEAM EMISSION ALLOWANCE		218,830		229,096		196,681		125,637	195,002				
12		STEAMT OWER GENERATION		210,000		223,000		100,001		120,001	100,002				
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 18	512 513	MTCE OF BOILER PLT-STEAM POWER GENER MTCE OF ELEC PLANT-STEAM POWER GENER		36,530 10,426		36,655 3,957		27,325 6,222		22,802 6,085	23,941 3,020				
19	513	MTCE MISC STEAM PLANT-STEAM POWER GENER		5,642		4,844		4,055		4,556	5,858				
20	0	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	547 548	FUEL-OTHER POWER GENERATION		259,094		238,950		213,730		187,579	228,241				
26 27	548 549	GENERATION EXPENSES-OTHER POWER GENERATI MISC OTHER PWR GEN EXP-OTHER POWER GENER		1,263 2.852		1,218 2.239		1,185 1.302		1,582 1,738	874 2.160				
28	545	OTHER POWER GENERATION		265,278		244,795		217,453		191,185	231,957				
29				200,210		211,700		211,100		101,100	201,007				
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 37		OTHER POWER MAINTENANCE		7,939		10,715		15,059		6,702	5,722				

FLORIE	DA PUBLIC	SERVICE COMMISSION		EXPLANATIO		year is project		•			Type of Data Shown:				
COMP		RIDA POWER & LIGHT COMPANY				erating revenue					X Projected Test Year Ended: 12/31/22 X Prior Year Ended: 12/31/21				
COMP		SUBSIDIARIES (PRE-CONSOLIDATION GULF)				al five year peri and the prior ye		lecasted data							
	AND	SUBSIDIARIES (FRE-CONSOLIDATION GOLF)			lest year a	and the phot ye	:di.				X Historical Test Year Ended: 12/31/20 X Proj. Subsequent Yr Ended: 12/31/23				
DOCKE	ET NO.: 20	210015-EI					Witness: Se	cott R. Bores, Liz	z Fuentes						
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)		
	()		(-)	()	(-)	(-)	()	(-)	(-)	(- /	()	()			
Line /	ACCOUNT NO.	ACCOUNT TITLE	2017 Y	ÆAR 1	2018	/EAR 2	2019 Y	EAR 3	2020 Y	′EAR 4	2021 PRIOR	2022 TEST (SEE PAGES 1 6)	(SEE PAGES 1		
			BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	YEAR	YEAR	6) YEAR		
1 2		OTHER POWER SUPPLY													
3	555	PURCHASED POWER-OTHER POWER SUPPLY EXP		154,894		177,489		164,593		164,572	203,190				
4 5	556 557	SYS CONTR & LOAD DISPATCH-OTH POW SUP OTHER EXPENSES-OTHER POWER SUPPLY EXP		1,222 3.247		1,341		192		243	744				
5 6	557	OTHER EXPENSES-OTHER POWER SUPPLY EXP OTHER POWER SUPPLY		3,247		2,007 180,837		(21)		(14) 164.801	(3,635) 200,299				
7		officient ower soft cit		159,505		100,007		104,704		104,001	200,233				
8 9		TRANSMISSION EXPENSES OPERATING													
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 13	562 563	STATION EXPENSES-TRANSMISSION OVERHEAD LINE EXPENSES-TRANSMISSION		216 31		262 28		1,396 38		1,297 91	728				
13	565 565	TRANSMISSION OF ELECTRICITY BY OTHERS		72		20 64		30 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 18		TRANSMISSION EXPENSES OPERATING		20,134		19,922		20,407		18,711	21,026				
19 20		TRANSMISSION EXPENSES MAINTENANCE													
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 24	570 571	MTCE OF STATION EQUIPMENT-TRANSMISSION MTCE OF OVERHEAD LINES-TRANSMISSION		1,085 3,714		760 3,196		389 3,233		617 2,342	862 3,294				
25	572	MTCE OF UNDERGROUND LINES-TRANSMISSION		0,714		3,130		0,200		2,342	0,234				
26	573	MTCE OF MISC PLANT-TRANSMISSION		241		191		0		0	0				
27 28		TRANSMISSION EXPENSES MAINTENANCE		6,550		5,690		4,315		3,798	5,398				
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 34	582 583	STATION EXPENSES-DISTRIBUTION OVERHEAD LINE EXPENSES-DISTRIBUTION		638 3.214		633 2.159		522 276		227 2.909	100 1,715				
34 35	583 584	UNDERGROUND LINE EXPENSES-DISTRIBUTION		3,214 1,222		2,159		1.773		2,909	1,715				
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				

FLORI	DA PUBLIC	C SERVICE COMMISSION		EXPLANATIO		year is projecto erating revenue		•			Type of Data Shown: X Projected Test Year Ended: 12/31/22				
COMP		RIDA POWER & LIGHT COMPANY SUBSIDIARIES (PRE-CONSOLIDATION GULF)			a historica test year a		X Prior Year Ended: 12/31/21 X Historical Test Year Ended: 12/31/20 X Proj. Subsequent Yr Ended: 12/31/23								
DOCK	ET NO.: 20	210015-EI		4			Witness: Se	cott R. Bores, Liz	Fuentes						
	(1)	(2)	(3)	(4)	(5)	6 (6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)		
Line No.	ACCOUNT NO.	ACCOUNT TITLE	2017 YI	EAR 1	2018	YEAR 2	2019 Y	YEAR 3	2020 Y	'EAR 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	587	CUSTOMER INSTALLATIONS EXP-DISTRIBUTION		1,623		1,490		1,079		494	232				
2 3	588	MISCELLANEOUS EXPENSES-DISTRIBUTION		5,520 22,195		4,511 20,003		2,938 11,390		2,830 12,514	3,189 19,016				
3		DISTRIBUTION EXPENSES OPERATING		22,195		20,003		11,390		12,514	19,016				
5 6		DISTRIBUTION EXPENSES MAINTENANCE													
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 12	594 595	MAINTENANCE OF UNDERGROUND LINES-DISTRIB MAINTENANCE OF LINE TRANSFORMERS-DISTRIB		1,961 1.066		1,796 748		2,621 113		1,447 71	1,372 32				
12	595 596	MAINTENANCE OF LINE TRANSFORMERS-DISTRIB MTCE ST LIGHTING & SIGNAL SYST-DISTRIB		431		748 500		977		1,024	32 289				
14	597	MAINTENANCE OF METERS-DISTRIBUTION		180		181		782		65	(15)				
15	598	MAINTENANCE OF MISC PLANT-DISTRIBUTION		452		627		0		2,251	(10)				
16 17		DISTRIBUTION EXPENSES MAINTENANCE		25,835		26,377		27,451		25,181	11,101				
18 19		CUSTOMER ACCOUNT EXPENSES													
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 24	904 905	UNCOLLECTIBLE ACCOUNTS-CUSTOMER ACCOUNTS MISCELLANEOUS EXPENSES-CUSTOMER ACCOUNTS		2,859 1,002		4,049 1,086		3,823 94		6,897 2.077	6,140 2,594				
24 25	905	CUSTOMER ACCOUNT EXPENSES		26.321		23,182		94 12.988		31,814	2,594				
25 26		COSTOMER ACCOUNT EXPENSES		20,321		23,102		12,900		51,014	20,173				
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 0		415	205				
32 33	910	MISC EXPENSES-CUSTOMER SERVICE & INFORM		82 27.078		81 19,537		14.918		9.343	13.641				
33 34		CUSTOWER SERVICE & INFORMATION EXPENSES		21,078		19,537		14,918		9,343	13,641				
34 35 36		SALES EXPENSES													
37	912	DEMONSTRATING & SELLING EXP-SALES		1,391		2,322		1,563		1,207	517				

		C SERVICE COMMISSION		EXPLANATIO	actual ope	erating revenue	s and expens	e budgeted ve ses by primary	account for		Type of Data Shown: X Projected Test Year Ended: 12/31/22				
COMP		RIDA POWER & LIGHT COMPANY SUBSIDIARIES (PRE-CONSOLIDATION GULF)			a historica test year a	X Prior Year Ended: 12/31/21 X Historical Test Year Ended: 12/31/20 X Proj. Subsequent Yr Ended: 12/31/23									
DOCK	ET NO.: 20	210015-EI		А		6		8			Witness: Scott R. Bores, Liz Fuentes				
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)		
Line No.	ACCOUNT NO.	ACCOUNT TITLE	2017 Y	EAR 1	2018 Y	′EAR 2		YEAR 3	2020 Y	EAR 4	2021 PRIOR	2022 TEST (SEE PAGES 1 6)	2023 SUBSEQUEN ⁻ (SEE PAGES 1 6)		
4			BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	YEAR	YEAR	YEAR		
1 2		SALES EXPENSES		1,391		2,322		1,563		1,207	517				
3		ADMINISTRATIVE & GENERAL OPERATING													
4 5 6	920 921	SALARIES-ADMINISTRATIVE & GENERAL OFFICE SUPPL AND EXP-ADMIN & GENERAL		23,826 3,920		19,938 4,000		27,688 8,100		16,941 2,105	18,911 5,573				
7 8	922 923	EXPENSES TRANSFERRED-CR-ADMIN & GENERAL OUTSIDE SERVICES EMPLOYED-ADMIN & GENER		(434) 21,875		(349) 19,259		1,256 35,284		(190) 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 12	926 928	EMPLY PENSIONS AND BENEFITS-ADMIN & GEN REGULATORY COMMISSION EXP-ADMIN & GEN		18,422 6,592		15,915 948		24,089 571		2,201 1,353	2,839 1,529				
13	929	DUPLICATE CHARGES-CREDIT-ADMIN & GENER		(1,437)		(1,270)		0		1,000	1,020				
14	930	MISCELLANEOUS GENERAL EXPENSES		8,353		9,214		668		1,478	719				
15	931	RENTS-ADMIN & GENERAL		280		218		427		87	66				
16 17		ADMINISTRATIVE & GENERAL OPERATING		91,773		102,432		109,984		56,048	58,897				
18		ADMINISTRATIVE & GENERAL MAINTENANCE													
19 20	935	MAINTENANCE OF GENERAL PLANT		916		1,724		2,138		1,704	435				
21 22		ADMINISTRATIVE & GENERAL MAINTENANCE		916		1,724		2,138		1,704	435				
23 24		TOTAL O&M	955,623	941,409	912,641	946,190	912,241	848,940	800,686	690,973	824,435				
24 25 26		TOTAL	564,640	575,081	508,892	518,956	669,208	634,889	713,058	704,875	752,332				
27 28 29 30		NOTE: TOTALS MAY NOT ADD DUE TO ROUNDING.													
31 32 33 34															
34 35 36 37															

Schedule C-6 (without RSAM)	
2023 SUBSEQUENT YEAR ADJUSTMENT (Without RSAM)	

LORIDA PUBLIC SERVICE		EXPLANATIO	actual ope	erating revenu	ted, provide thes and expension	ses by primary	account for			Type of Data Show X Projected Test Y	ear Ended: 12/	31/22			
COMPANY: FLORIDA POWI AND SUBSIDIAI	ER & LIGHT COMPANY RIES (CONSOLIDATED)		a historical five year period and the forecasted data for the test year and the prior year.									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. E	Bores, Liz Fuen	tes			
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)			
Line ACCOUNT No. NO.	ACCOUNT TITLE	(see pag	′EAR 2 jes 7-17)	(see pa	YEAR 3 ges 7-17)	(see pag	′EAR 4 jes 7-17)	(see pag	′EAR 5 jes 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)			
	NG REVENUES														
5 450 FORFEIT 6 451 MISCELL	ALES DR RESALE ED DISCOUNTS ANEOUS SERVICE REVENUES OM ELECTRIC PROPERTY										12,264,375 580,503 69,340 31,780 66,520	12,233,497 534,513 70,289 32,031 67,764			
	LECTRIC REVENUES										188,849	138,815			
9 OPERATI	NG 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															

FLORI	DA PUBLIC	C SERVICE COMMISSION	EXPLANATI		year is projec erating revenu						Type of Data Show X Projected Test Y		/31/22
COMPANY: FLORIDA POWER & LIGHT COMPANY AND SUBSIDIARIES (CONSOLIDATED)					al five year per and the prior y		X Prior Year Ended: 12/31/21 X Historical Test Year Ended: 12/31/20 X Proj. Subsequent Yr Ended: 12/31/23						
DOCK	ET NO.: 20	210015-EI									Witness: Scott R. I	Bores, Liz Fuer	ites
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
Line No.	ACCOUNT NO.	ACCOUNT TITLE		YEAR 2 ges 7-17) ACTUAL		(EAR 3 ges 7-17) ACTUAL		YEAR 4 ges 7-17) ACTUAL		(EAR 5 ges 7-17) ACTUAL	2021 PRIOR (see pages 7-17) YEAR	2022 TEST YEAR (1)	2023 SUBSEQUENT YEAR (1)
1			DODGLI	ACTUAL	BODGLI	ACTUAL	DODGET	ACTUAL	BODGLI	ACTUAL	I LAN		
2 3 4		STEAM POWER GENERATION											
5	500	OPR SUPV & ENG-STEAM POWER GENERATION										4,626	4,547
6 7	501 502	FUEL-STEAM POWER GENERATION STEAM EXP-STEAM POWER GENERATION										141,837 7,582	113,182 7,329
8	502	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 13		STEAM POWER MAINTENANCE											
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 17	513 514	MTCE OF ELEC PLANT-STEAM POWER GENER MTCE MISC STEAM PLANT-STEAM POWER GENER										3,990 5,904	4,001 2,498
18 19	011	STEAM POWER MAINTENANCE										42,996	49,806
20 21		NUCLEAR POWER GENERATION											
22	517	OPER SUPV & ENG-NUCLEAR POWER GENER										64,452	64,828
23 24	518 519	NUCLEAR FUEL EXPENSE-NUCLEAR POWER GENER COOLANTS & WATER-NUCLEAR POWER GENER										195,457 7.365	187,242 9,939
24 25	520	STEAM EXPENSES-NUCLEAR POWER GENERATION										51.504	9,939 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 29	525	RENTS-NUCLEAR POWER GENERATION NUCLEAR POWER GENERATION										379 392,451	379 394,214
29 30		NUCLEAR POWER GENERATION										392,451	394,214
31 32		NUCLEAR POWER MAINTENANCE											
33	528	MTCE SUPV & ENG-NUCLEAR POWER GENER										91,649	78,224
34 35	529 530	MTCE OF STRUCTURE-NUCLEAR POWER GENER MTCE OF REACTOR PLT EQP-NUCLEAR POW GEN										18,132 13,352	14,268 18,731
36 37													

FLORI	DA PUBLIC	C SERVICE COMMISSION	EXPLANATI			cted, provide thues and expen	•				Type of Data Show X Projected Test Y		31/22
COMP	ANY: FLOF	RIDA POWER & LIGHT COMPANY		a historic	al five year pe	riod and the fo	precasted data	for the			X Prior Year Endeo	I: 12/31/21	
	AND	SUBSIDIARIES (CONSOLIDATED)		test year	and the prior	year.					X Historical Test Y	ear Ended: 12/	31/20
											X Proj. Subsequen	t Yr Ended: 12	/31/23
DOCK	ET NO.: 20	210015-EI									Witness: Scott R. E	Bores, Liz Fuer	ites
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
Line	ACCOUNT	ACCOUNT TITLE		YEAR 2		YEAR 3		(EAR 4		(EAR 5	2021 PRIOR	2022 TEST	2023 SUBSEQUENT
No.	NO.	ACCOUNT TITLE	BUDGET	ges 7-17) ACTUAL	BUDGET	ges 7-17) ACTUAL	BUDGET	ges 7-17) ACTUAL	BUDGET	ges 7-17) ACTUAL	(see pages 7-17) YEAR	YEAR (1)	YEAR (1)
1	531	MTCE OF ELECTRIC PLT-NUCL POW GENER	BODGET	ACTUAL	BUDGET	ACTUAL	BODGET	ACTUAL	BODGET	ACTUAL	TEAN	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 9	547 548	FUEL-OTHER POWER GENERATION GENERATION EXPENSES-OTHER POWER GENERATI										2,469,364 23,494	2,432,362 22,363
9 10	546 549	MISC OTHER PWR GEN EXP-OTHER POWER GENERAL										23,494 49,914	55,662
11	010	OTHER POWER GENERATION										2,567,452	2,534,725
12												2,007,102	2,00 1,1 20
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 18	553 554	MTCE GEN & ELEC PLT-OTHER POWER GENER MTCE MISC OTHER PWR GEN-OTHER POWER GEN										52,260 9,336	54,620 9,338
19	554	OTHER POWER MAINTENANCE										115,836	121,593
20		OTHERTOWER MAINTENANCE										115,050	121,000
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											
20 29		TRANSMISSION EXPENSES OPERATING											
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

LORI	DA PUBLIC	SERVICE COMMISSION	EXPLANATI		year is project erating revenu		•				Type of Data Show X Projected Test Y		31/22	
COMP		RIDA POWER & LIGHT COMPANY SUBSIDIARIES (CONSOLIDATED)	a historical five year period and the forecasted data for the test year and the prior year.								X Prior Year Ended: 12/31/21 X Historical Test Year Ended: 12/31/20 X Proj. Subsequent Yr Ended: 12/31/23			
DOCKI	ET NO.: 20	210015-EI									Witness: Scott R. E	Bores, Liz Fuen	tes	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	
Line No.	ACCOUNT NO.	ACCOUNT TITLE	(see pa	YEAR 2 ges 7-17)	(see pag	/EAR 3 ges 7-17)	(see pag	′EAR 4 jes 7-17)	(see pag		2021 PRIOR (see pages 7-17)	2022 TEST	2023 SUBSEQUENT	
NO.	NO.		BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	YEAR	YEAR (1)	YEAR (1)	
1 2 3		TRANSMISSION EXPENSES MAINTENANCE												
4 5	568 569	MTCE SUPERVISION AND ENGIN-TRANSMISSION MAINTENANCE OF STRUCTURES-TRANSMISSION										2,989 4,031	3,070 4,128	
6 7	570 571	MTCE OF STATION EQUIPMENT-TRANSMISSION MTCE OF OVERHEAD LINES-TRANSMISSION										6,002 13,849	5,107 13,521	
8 9	572 573	MTCE OF UNDERGROUND LINES-TRANSMISSION MTCE OF MISC PLANT-TRANSMISSION										1,013 741	1,334 740	
10 11	010	TRANSMISSION EXPENSES MAINTENANCE										28,626	27,900	
12 13		DISTRIBUTION EXPENSES OPERATING												
14 15	580 581	OPERATION SUPERV AND ENGIN-DISTRIBUTION LOAD DISPATCHING-DISTRIBUTION										33,331 4,845	32,679 4,850	
16	582	STATION EXPENSES-DISTRIBUTION										3,031	3,079	
17 18	583 584	OVERHEAD LINE EXPENSES-DISTRIBUTION UNDERGROUND LINE EXPENSES-DISTRIBUTION										10,975 6.476	14,068 6,404	
19 20	585 586	ST LIGHTING AND SIGNAL SYST EXP-DISTRIB										2,046	2,188	
20 21	587	METER EXPENSES-DISTRIBUTION CUSTOMER INSTALLATIONS EXP-DISTRIBUTION										(459) (11)	(519 4	
22 23	588 589	MISCELLANEOUS EXPENSES-DISTRIBUTION RENTS-DISTRIBUTION										30,637	31,279	
23 24	289	DISTRIBUTION EXPENSES OPERATING										4,166 95,039	4,265	
25 26 27		DISTRIBUTION EXPENSES MAINTENANCE												
28	590	MTCE SUPERVISION AND ENGINEERING-DISTRIB										25,440	25,252	
29	591	MAINTENANCE OF STRUCTURES-DISTRIBUTION										187	223	
30 31	592 593	MTCE STATION EQUIPMENT-DISTRIBUTION MAINTENANCE OF OVERHEAD LINES-DISTRIB										15,382 103,902	16,035 105,323	
32	594	MAINTENANCE OF UNDERGROUND LINES-DISTRIB										18,081	18,463	
33	595	MAINTENANCE OF LINE TRANSFORMERS-DISTRIB										37	36	
34 35	596 597	MTCE ST LIGHTING & SIGNAL SYST-DISTRIB MAINTENANCE OF METERS-DISTRIBUTION										8,884 4,665	8,889 4,943	
35 36	597 598	MAINTENANCE OF METERS-DISTRIBUTION MAINTENANCE OF MISC PLANT-DISTRIBUTION										4,005 6,608	4,943 6,642	
37		DISTRIBUTION EXPENSES MAINTENANCE										183,186	185.805	

AND	RIDA POWER & LIGHT COMPANY SUBSIDIARIES (CONSOLIDATED)			al five year pe						X Projected Test Y		51/22
				and the prior	X Prior Year Ended: 12/31/21 X Historical Test Year Ended: 12/31/20 X Proj. Subsequent Yr Ended: 12/31/23							
(1)	210015-EI									Witness: Scott R. E	Bores, Liz Fuen	tes
	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
CCOUNT NO.	ACCOUNT TITLE		YEAR 2 ges 7-17)		YEAR 3 iges 7-17)		(EAR 4 ges 7-17)		(EAR 5 ges 7-17)	2021 PRIOR (see pages 7-17)	2022 TEST	2023 SUBSEQUENT
NO.		BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	YEAR	YEAR (1)	YEAR (1)
	CUSTOMER ACCOUNT EXPENSES											
901 902 903 904 905	SUPERVISION-CUSTOMER ACCOUNTS METER READING EXPENSES-CUSTOMER ACCOUNTS RECORDS AND COLLECTION EXP-CUSTOMER ACCT UNCOLLECTIBLE ACCOUNTS-CUSTOMER ACCOUNTS MISCELLANEOUS EXPENSES-CUSTOMER ACCOUNTS										7,624 7,920 79,518 12,178 2,596	9,347 8,072 81,011 13,039 2,600
	CUSTOMER ACCOUNT EXPENSES										109,835	114,070
	CUSTOMER SERVICE & INFORMATION EXPENSES											
907 908 909 910	SUPERVISION-CUSTOMER SERVICE & INFORMAT ASSISTANCE EXPENSES-CUSTMR SERV & INFORM INFORMAT & INSTRCTL ADVTG-CUST SERV & IN MISC EXPENSES-CUSTOMER SERVICE & INFORM										5,351 46,849 9,160 14,229	5,493 39,811 8,960 14,584
	CUSTOMER SERVICE & INFORMATION EXPENSES SALES EXPENSES										75,590	68,849
912 916	DEMONSTRATING & SELLING EXP-SALES MISCELLANEOUS EXPENSES-SALES SALES EXPENSES										497 19,640 20,137	508 20,061 20,569
	ADMINISTRATIVE & GENERAL OPERATING											
920 921 922 923 924 925 926 928 928 929 930 931	SALARIES-ADMINISTRATIVE & GENERAL OFFICE SUPPL AND EXP-ADMIN & GENERAL EXPENSES TRANSFERRED-CR-ADMIN & GENERAL OUTSIDE SERVICES EMPLOYED-ADMIN & GENERA PROPERTY INSURANCE-ADMIN & GENERAL INJURIES AND DAMAGES-ADMIN & GENERAL EMPLY PENSIONS AND BENEFITS-ADMIN & GEN REGULATORY COMMISSION EXP-ADMIN & GEN DUPLICATE CHARGES-CREDIT-ADMIN & GENER MISCELLANEOUS GENERAL EXPENSES RENTS-ADMIN & GENERAL										72,974 19,948 38,794 55,938 11,547 0 14,992	304,020 50,998 (149,493) 83,167 61,301 38,090 51,390 11,756 0 15,128 4,375
	902 903 904 905 907 908 909 910 910 912 916 921 922 923 924 922 923 924 925 926 928 929	902 METER READING EXPENSES-CUSTOMER ACCOUNTS 903 RECORDS AND COLLECTION EXP-CUSTOMER ACCT 904 UNCOLLECTIBLE ACCOUNTS-CUSTOMER ACCOUNTS 905 MISCELLANEOUS EXPENSES-CUSTOMER ACCOUNTS 906 CUSTOMER ACCOUNT EXPENSES 907 SUPERVISION-CUSTOMER SERVICE & INFORMAT 908 ASSISTANCE EXPENSES-CUSTMR SERV & INFORMAT 909 INFORMAT & INSTRCTL ADVTG-CUST SERV & IN 910 MISC EXPENSES-CUSTOMER SERVICE & INFORM 911 MISC EXPENSES-CUSTOMER SERVICE & INFORM 912 DEMONSTRATING & SELLING EXP-SALES 913 SALES EXPENSES 914 DEMONSTRATING & SELLING EXP-SALES 915 MISCELLANEOUS EXPENSES-SALES 916 MISCELLANEOUS EXPENSES-SALES 917 DEMONSTRATIVE & GENERAL OPERATING 928 SALES EXPENSES 919 ADMINISTRATIVE & GENERAL 921 OFFICE SUPPL AND EXP-ADMIN & GENERAL 922 SALARIES-ADMINISTRATIVE & GENERAL 924 PROPERTY INSURANCE-ADMIN & GENERAL 925 INJURIES AND DAMAGES-ADMIN & GENERAL 926 EMPLY PENSIONS AND BENEFITS-ADMIN & GEN 928<	902 METER READING EXPENSES-CUSTOMER ACCOUNTS 903 RECORDS AND COLLECTION EXP-CUSTOMER ACCT 904 UNCOLLECTIBLE ACCOUNTS-CUSTOMER ACCOUNTS 905 MISCELLANEOUS EXPENSES-CUSTOMER ACCOUNTS 906 CUSTOMER ACCOUNT EXPENSES 907 SUPERVISION-CUSTOMER SERVICE & INFORMATION EXPENSES 908 ASSISTANCE EXPENSES-CUSTMR SERV & INFORM 909 INFORMAT & INSTRCTL ADVTG-CUST SERV & IN 910 MISC EXPENSES-CUSTOMER SERVICE & INFORM 911 MISC EXPENSES-CUSTOMER SERVICE & INFORM 912 DEMONSTRATING & SELLING EXP-SALES 913 SALES EXPENSES 914 DEMONSTRATING & SELLING EXP-SALES 915 SALES EXPENSES 916 MISCELLANEOUS EXPENSES-SALES 917 DEMONSTRATIVE & GENERAL OPERATING 928 SALARIES-ADMINISTRATIVE & GENERAL 920 SALARIES-ADMINISTRATIVE & GENERAL 921 OFFICE SUPPL AND EXP-ADMIN & GENERAL 922 EXPENSES TRANSFERRED-CR-ADMIN & GENERAL 923 OUTSIDE SERVICES EMPLOYED-ADMIN & GENERAL 924 PROPERTY INSURANCE-ADMIN & GENERAL 925 INJURIES AND DAMAGES-ADMIN & GENERAL	902 METER READING EXPENSES-CUSTOMER ACCOUNTS 903 RECORDS AND COLLECTION EXP-CUSTOMER ACCOUNTS 904 UNCOLLECTIBLE ACCOUNTS-CUSTOMER ACCOUNTS 905 MISCELLANEOUS EXPENSES-CUSTOMER ACCOUNTS 906 CUSTOMER ACCOUNT EXPENSES 907 SUPERVISION-CUSTOMER SERVICE & INFORMAT 908 ASSISTANCE EXPENSES-CUSTMR SERV & INFORMAT 909 INFORMAT & INSTRCTL ADVTG-CUST SERV & INFORM 909 INFORMAT & INSTRCTL ADVTG-CUST SERV & INFORM 910 MISC EXPENSES-CUSTOMER SERVICE & INFORM 911 MISC EXPENSES-CUSTOMER SERVICE & INFORM 912 DEMONSTRATING & SELLING EXP-SALES 914 MISCELLANEOUS EXPENSES-SALES 915 SALES EXPENSES 916 MISCELLANEOUS EXPENSES-SALES 917 DEMONSTRATIVE & GENERAL 918 MISCELLANEOUS EXPENSES-SALES 919 ADMINISTRATIVE & GENERAL 920 SALARIES-ADMINISTRATIVE & GENERAL 921 OFFICE SUPPL AND EXP-ADMIN & GENERAL 922 EXPENSES TRANSFERED-CR-ADMIN & GENERAL 923 OUTSIDE SERVICES EMPLOYED-ADMIN & GENERAL 924 PROPERTY INSURANCE-ADMIN & GENERAL </td <td>902 METER READING EXPENSES-CUSTOMER ACCOUNTS 903 RECORDS AND COLLECTION EXP-CUSTOMER ACCOUNTS 904 UNCOLLECTIBLE ACCOUNTS-CUSTOMER ACCOUNTS 905 MISCELLANEOUS EXPENSES-CUSTOMER ACCOUNTS 905 MISCELLANEOUS EXPENSES-CUSTOMER ACCOUNTS 907 SUPERVISION-CUSTOMER SERVICE & INFORMAT 908 ASSISTANCE EXPENSES-CUSTOMER SERVICE & INFORMAT 909 INFORMAT & INSTRCTL ADVTG-CUST SERV & IN 910 MISC EXPENSES-CUSTOMER SERVICE & INFORM 911 MISC EXPENSES-CUSTOMER SERVICE & INFORM 912 DEMONSTRATING & SELLING CUST SERV & IN 913 MISCELLANEOUS EXPENSES-SALES 914 MISCELLANEOUS EXPENSES-SALES 915 SALES EXPENSES 916 MISCELLANEOUS EXPENSES-SALES 917 SALARIES-ADMINISTRATIVE & GENERAL 928 SALARIES-ADMINISTRATIVE & GENERAL 920 SALARIES-ADMINISTRATIVE & GENERAL 921 OFFICE SUPPL AND EXP-ADMIN & GENERAL 922 SALARIES-ADMINISTRATIVE & GENERAL 923 OUTSIDE SERVICES EMPLOYED-ADMIN & GENERAL 924 PROPERTY INSURANCE-ADMIN & GENERAL 925 INJURIES AND DAMAGES-</td> <td>902 METER READING EXPENSES-CUSTOMER ACCOUNTS 903 RECORDS AND COLLECTION EXP-CUSTOMER ACCT 904 UNCOLLECTION EXP-CUSTOMER ACCOUNTS 905 MISCELLANEOUS EXPENSES-CUSTOMER ACCOUNTS 906 MISCELLANEOUS EXPENSES-CUSTOMER ACCOUNTS 907 SUPERVISION-CUSTOMER 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LINERA PUBLIC SERVICE COMMISSION EXPLANATION: If the test year is projected, provide the budgeted vesus Type of Data Show:: X Projected Test Year Ended 123/122 COMPANY: FLORIDA POWER & LIGHT COMPANY AND SUBSIDIARIES (CONSOLIDATED) a halauita departing revnames and sepanses by projected, data for the X Projected Test Year Ended 123/122 X Projected Test Year Ended 123/123 X Horizant Test Year Ended 123/123 X Horizant Test Year Ended 123/123 X Horizant Test Year Ended 123/123 X Horizant Test Year Ended 123/123 X Horizant Test Year Ended 123/123 X Horizant Test Year Ended 123/123 X Horizant Test Year Ended 123/123 X Horizant Test Year Ended 123/123 X Horizant Test Year Ended 123/123 X Horizant Test Year Ended 123/123 X Horizant Test Year Ended 123/123 X Horizant Test Year Ended 123/123 X Horizant Test Year Ended 123/123 X Horizant Test Year Ended 123/123 X Horizant Test Year Ended 123/123 X Horizant Test Year Ended 123/123 X Horizant Test Year Ended 123/123 X Horizant Test Year Ended 123/123 X Horizant Test Year Ended 123/123 X Horizant Test Year Year Year Year Year Year Year Year			without RSAM) JENT YEAR ADJUSTMENT (Without RSAM)	BUDGETE	D VERSUS A	ACTUAL OPER	ATING REVE	ENUES AND	EXPENSES					Page 6 of 17
(1) (2) (3) (4) (5) (6) (7) (8) (9) (10) (11) (12) (13) Line ACCOUNT NO. ACCOUNT TITLE 2017 YEAR 2 (use pages 7-17) 2018 YEAR 3 (use pages 7-17) 2010 YEAR 4 (use pages 7-17) 2020 YEAR 5 (use pages 7-17) 2021 PRIOR (use pages 7-17) 2022 TEST (use pages 7-17) 2022 TEST (use pages 7-17) 2020 YEAR 4 (use pages 7-17) 2020 YEAR 5 (use pages 7-17) 2021 PRIOR (use pages 7-17) 2022 TEST (use pages 7-17) 2022 TEST (use pages 7-17) 2022 TEST (use pages 7-17) 2022 TEST (use pages 7-17) 2021 PRIOR (use pages 7-17) 2021 PRIOR (use pages 7-17) 2022 TEST (use pages 7-17) 2021 PRIOR (use pages 7-17) 2021 PRIOR (use pages 7-17) 2022 TEST (use pages 7-17) 2022 TEST (use pages 7-17) 2021 PRIOR (use pages 7-17)	COMPA	NY: FLOF AND	RIDA POWER & LIGHT COMPANY SUBSIDIARIES (CONSOLIDATED)	EXPLANATI	actual op a historica	erating revenu al five year pe	es and expen iod and the fo	ses by primar	y account for			X Projected Test Y X Prior Year Ende X Historical Test Y X Proj. Subsequer	/ear Ended: 12 d: 12/31/21 /ear Ended: 12 nt Yr Ended: 12	/31/20 //31/23
Line 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 FRIOR (see pages 7-17) 2022 TEST SUBSECUENT 1 ADMINISTRATIVE & GENERAL MAINTENANCE	DOCKE			(2)	(4)	(5)	(6)	(7)	(9)	(0)	(10)			
NO. BUDGET ACTUAL BUDGET	Line A		- · · · · · · · · · · · · · · · · · · ·	2017	YEAR 2	2018	ÆAR 3	2019	YEAR 4	2020	YEAR 5	2021 PRIOR		2023
ADMINISTRATIVE & GENERAL MAINTENANCE 935 MAINTENANCE OF GENERAL PLANT ADMINISTRATIVE & GENERAL MAINTENANCE 11,537 11,537 11,537 11,537 11,537 11,537 11,537 11,537 11,537 11,537 11,537 11,537 11,537 11,537 11,537 11,537 11,537 11,537 10,10 5,072,995 4,807,697 10,11 6,128,371 8,128,371 8,269,212 11 0 NOTE: (1) IN ORDER TO MAINTAIN A BALANCED CAPITAL STRUCTURE REFLECTING FPL'S PROPOSED EQUITY RATIO ON A JURISDICTIONAL ADJUSTED BASIS, THE FORECASTED AMOUNTS FOR CERTAIN LINE 11EMS ARE SLIGHTLY DIFFERENT BETWEEN THE "WITH" AND "WITHOUT" RSAM VERSIONS OF THIS MFR.	No.	NO.	ACCOUNT TITLE										YEAR (1)	
4 935 MAINTENANCE OF GENERAL PLANT 11.537 11.531 6 10 11.537 11.531 6 TOTAL 0&M 5.072.995 4.807.697 9 TOTAL 8.128.371 8.269.212 11 11 11.537 11.531 11 NOTE: 11 11.537 11.531 11 NOTE: 11 11.537 11.531 11 NOTE: 11.00 11.00 11.00 11.00 12 NOTE: 11.00 11.00 11.00 11.00 11.00 11.00 13 NOTE: 11.00			ADMINISTRATIVE & GENERAL MAINTENANCE											
7 TOTAL 08M 9 TOTAL 10 8,128,371 11 8,128,371 12 NOTE: 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. 17 18 19 19 20 21 21 22 22 23 34 34	4 5	935												
9 TOTAL 10 11 12 12 13 14 13 14 14 10) NO ORDER TO MAINTAIN A BALANCED CAPITAL STRUCTURE REFLECTING FPL'S PROPOSED EQUITY RATIO ON A JURISDICTIONAL ADJUSTED BASIS, THE FORECASTED AMOUNTS FOR CERTAIN LINE 11 12 14 15 17 18 19 19 19 10 10 11 12 12 13 14 14 15 16 17 17 18 19 19 10 10 10 10 10 10 10 10 10 10	7		TOTAL O&M										5,072,995	4,807,697
11 12 13 NOTE: 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	-		TOTAL										8,128,371	8,269,212
35	12													

FLORIDA PUBLIC SERVICE COMMISSION Type of Data Shown: EXPLANATION: If the test year is projected, provide the budgeted versus actual operating revenues and expenses by primary account for X Projected Test Year Ended: 12/31/22 COMPANY: FLORIDA POWER & LIGHT COMPANY a historical five year period and the forecasted data for the X Prior Year Ended: 12/31/21 AND SUBSIDIARIES (PRE-CONSOLIDATION FPL) test year and the prior year. 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) (4) (5) (6) (7) (8) (9) (10) (11) (12) (13) 2023 2022 TEST Line ACCOUNT 2017 YEAR 1 2018 YEAR 2 2019 YEAR 3 2020 YEAR 4 2021 PRIOR SUBSEQUENT ACCOUNT TITLE (see pages 1-6) No. NO. (see pages 1-6) YEAR BUDGET ACTUAL BUDGET ACTUAL BUDGET ACTUAL BUDGET ACTUAL YEAR YEAR **OPERATING REVENUES** 2 10,787,895 440 - 446 RETAIL SALES 11,027,811 11,118,204 10,637,051 10,979,359 3 447 SALES FOR RESALE 470,385 522,606 535,015 478,147 474,732 4 PROVISION FOR REFUNDS 5 449 (5,006) 0 0 (31, 191)0 FORFEITED DISCOUNTS 6 450 53,320 55,586 59,227 60,585 61,505 451 MISCELLANEOUS SERVICE REVENUES 36.847 37.451 38,422 24,305 43,560 7 RENT FROM ELECTRIC PROPERTY 54,322 59,222 8 454 62,566 54,584 58,059 OTHER ELECTRIC REVENUES 38,412 138,466 71,525 149,918 124,231 456 9 10 OPERATING REVENUES 11,654,192 11,676,091 11,264,200 11,601,226 11,660,870 11,884,958 11,373,399 11,741,445 11,323,442 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

FLORI	ORIDA PUBLIC SERVICE COMMISSION MPANY: FLORIDA POWER & LIGHT COMPANY		EXPLANATION	,		provide the bud and expenses I	0	ount for			Type of Data S X Projected Te	hown: st Year Ended: 12	/31/22
COMP		RIDA POWER & LIGHT COMPANY SUBSIDIARIES (PRE-CONSOLIDATION FPL)			five year period nd the prior yea	d and the foreca r.	sted data for th	he				nded: 12/31/21 st Year Ended: 12 uent Yr Ended: 12	
DOCK	ET NO.: 20	210015-EI									Witness: Scott	R. Bores, Liz Fue	ntes
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
Line No.	ACCOUNT NO.	ACCOUNT TITLE	2017 YE	EAR 1	2018 Y	'EAR 2	2019 Y	ÆAR 3	2020 Y	/EAR 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		STEAM POWER GENERATION											
5	500	OPR SUPV & ENG-STEAM POWER GENERATION		6,162		4,030		6,388		3,728	6,851		
6	501 502	FUEL-STEAM POWER GENERATION STEAM EXP-STEAM POWER GENERATION		357,035 9,453		290,595		204,601 6,664		159,673 6,808	103,122 5,171		
8	502 505	ELECTRIC EXPENSES-STEAM POWER GENERATION		9,453 1,892		12,586 1,591		0,004 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	()	
11		STEAM POWER GENERATION	0	402,554	0	329,663	0	237,544	0	189,149	134,036		
12 13 14		STEAM POWER MAINTENANCE											
14	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 19	514	MTCE MISC STEAM PLANT-STEAM POWER GENER STEAM POWER MAINTENANCE	0	3,177 43,410	0	4,199 45,414	0	1,694 26.608	0	1,497 26.267	1,054 27,273		
20		STEAM POWER MAINTENANCE	0	43,410	0	45,414	0	20,000	0	20,207	21,213		
21		NUCLEAR POWER GENERATION											
22													
23	517	OPER SUPV & ENG-NUCLEAR POWER GENER		68,356		60,136		56,936		54,792	61,220		
24 25	518 519	NUCLEAR FUEL EXPENSE-NUCLEAR POWER GENER COOLANTS & WATER-NUCLEAR POWER GENER		234,116 15,145		213,135 12,183		198,713 10,255		186,789 12,875	194,943 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 29	524 525	MISC NUC PWR EXP-NUCLEAR POWER GENER		68,805 0		68,621 0		74,698 339		68,793 0	71,891 379		
29 30	525	RENTS-NUCLEAR POWER GENERATION NUCLEAR POWER GENERATION	0	447,549	0	9	0		0	ş	392,614		
31		NODELART OWER GENERATION	0	,040	0	400,014	0	002,400	0	576,455	552,014		
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

COMPANY: FLORIDA POWER & LIGHT COMPANY

AND SUBSIDIARIES (PRE-CONSOLIDATION FPL)

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

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 YE	EAR 1	2018 YI	EAR 2	2019 YI	EAR 3	2020 Y	EAR 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	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 5		OTHER POWER GENERATION											
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		MTCE OF STRUCTURES-OTHER POWER GENER		12,445		12,536		13,064		11,169	32,305		
17		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 20		OTHER POWER MAINTENANCE	0	106,732	0	90,449	0	89,399	0	95,223	99,404		
21 22		OTHER POWER SUPPLY											
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 EXPLANATION: If the test year is projected, provide the budgeted versus Type of Data Shown: actual operating revenues and expenses by primary account for X Projected Test Year Ended: 12/31/22 COMPANY: FLORIDA POWER & LIGHT COMPANY a historical five year period and the forecasted data for the X Prior Year Ended: 12/31/21 AND SUBSIDIARIES (PRE-CONSOLIDATION FPL) test year and the prior year. 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 (2) (3) (4) (5) (6) (7) (8) (9) (10) (11) (12) (13) (1) 2023 2022 TEST Line ACCOUNT 2017 YEAR 1 2018 YEAR 2 2019 YEAR 3 2020 YEAR 4 **2021 PRIOR** SUBSEQUENT ACCOUNT TITLE (see pages 1-6) (see pages 1-6) No. NO. ACTUAL BUDGET ACTUAL ACTUAL BUDGET ACTUAL YEAR BUDGET BUDGET YEAR YEAR 1 TRANSMISSION EXPENSES MAINTENANCE 2 3 MTCE SUPERVISION AND ENGIN-TRANSMISSION 1.689 1.919 1,316 979 2.099 4 568 569 MAINTENANCE OF STRUCTURES-TRANSMISSION 3.564 2.973 2.905 3.219 3.711 5 570 MTCE OF STATION EQUIPMENT-TRANSMISSION 6,689 7,324 6,172 5,541 4,229 6 MTCE OF OVERHEAD LINES-TRANSMISSION 11,014 12.784 12,746 11,950 10.503 7 571 572 MTCE OF UNDERGROUND LINES-TRANSMISSION 1.185 1.523 1.143 1.327 1.105 8 9 573 MTCE OF MISC PLANT-TRANSMISSION 27,890 567 2,119 4,848 685 TRANSMISSION EXPENSES MAINTENANCE 22.333 10 52,030 27,090 0 26,402 0 27.864 0 0 11 12 DISTRIBUTION EXPENSES OPERATING 13 OPERATION SUPERV AND ENGIN-DISTRIBUTION 580 15,651 16.454 15,511 16.287 23.808 14 LOAD DISPATCHING-DISTRIBUTION 15 581 4,820 4,811 4,554 4,969 4,262 STATION EXPENSES-DISTRIBUTION 3,683 16 582 2,752 3,642 3,542 4,020 OVERHEAD LINE EXPENSES-DISTRIBUTION 17 583 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 ST LIGHTING AND SIGNAL SYST EXP-DISTRIB 19 585 217 220 287 153 197 METER EXPENSES-DISTRIBUTION 20 586 2,869 (907)3,516 (4,870) (3,316)CUSTOMER INSTALLATIONS EXP-DISTRIBUTION 1,031 21 587 201 1,951 1,275 (336) MISCELLANEOUS EXPENSES-DISTRIBUTION 32 327 31.867 28.652 26.446 22 588 31.584 23 **RENTS-DISTRIBUTION** 9,144 9,260 9,701 3,097 4,072 589 24 DISTRIBUTION EXPENSES OPERATING 85,797 86,024 87,788 69,718 73,292 0 0 25 26 DISTRIBUTION EXPENSES MAINTENANCE 27 28 590 MTCE SUPERVISION AND ENGINEERING-DISTRIB 23,379 26,157 23,508 21,954 23,016 MAINTENANCE OF STRUCTURES-DISTRIBUTION 29 591 63 46 42 33 0 MTCE STATION EQUIPMENT-DISTRIBUTION 11.864 13.136 30 592 11,186 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 MAINTENANCE OF LINE TRANSFORMERS-DISTRIB 33 595 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 4,555 598 MAINTENANCE OF MISC PLANT-DISTRIBUTION 1.178.072 15.577 236.184 180.213 36 7.372 37 DISTRIBUTION EXPENSES MAINTENANCE 171,954 1,360,998 195,030 406,182 341,166 Ω Ω Ω 0

	ANY: FLO	C SERVICE COMMISSION RIDA POWER & LIGHT COMPANY SUBSIDIARIES (PRE-CONSOLIDATION FPL)	EXPLANATION	ar is projected, p ating revenues five year period d the prior year	and expenses and the foreca	by primary acc				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			
DOCKE	ET NO.: 20	0210015-EI									Witness: Scott I	R. Bores, Liz Fue	ntes
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
Line / No.	ACCOUN ⁻ NO.	T ACCOUNT TITLE	2017 Y	EAR 1	2018 Y	EAR 2	2019 Y	ÆAR 3	2020 Y	EAR 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		CUSTOMER ACCOUNT EXPENSES											
3 4 5 6 7 8 9	901 902 903 904	SUPERVISION-CUSTOMER ACCOUNTS METER READING EXPENSES-CUSTOMER ACCOUNTS RECORDS AND COLLECTION EXP-CUSTOMER ACCT UNCOLLECTIBLE ACCOUNTS-CUSTOMER ACCOUNTS CUSTOMER ACCOUNT EXPENSES	0	5,885 8,945 77,165 5,742 97,736	0	4,930 7,693 69,159 7,748 89,531	0	6,911 1,685 66,461 12,087 87,143	0	6,886 7,584 63,989 37,889 116,348	7,754 8,044 67,301 20,678 103,777		
9 10 11		CUSTOMER SERVICE & INFORMATION EXPENSES											
12 13 14 15	907 908 909 910	SUPERVISION-CUSTOMER SERVICE & INFORMAT ASSISTANCE EXPENSES-CUSTMR SERV & INFORM INFORMAT & INSTRCTL ADVTG-CUST SERV & IN MISC EXPENSES-CUSTOMER SERVICE & INFORM		7,360 23,723 9,822 16,535		5,671 23,888 9,806 13,379		4,964 26,245 8,738 11,320		4,439 24,195 8,828 11,084	5,206 25,143 8,626 13,903		
16 17 18		CUSTOMER SERVICE & INFORMATION EXPENSES SALES EXPENSES	0	57,440	0	52,744	0		0	48,546	52,878		
19													
20 21	916	MISCELLANEOUS EXPENSES-SALES SALES EXPENSES	0	13,696 13,696	0	25,073 25,073	0	20,489 20,489	0	14,721 14,721	23,135 23,135		
21 22 23 24		ADMINISTRATIVE & GENERAL OPERATING	0	13,090	0	25,073	0	20,469	0	14,721	23,135		
24 25 26 27 28 29 30 31 32 33 34 35	920 921 922 923 924 925 926 928 930 931	SALARIES-ADMINISTRATIVE & GENERAL OFFICE SUPPL AND EXP-ADMIN & GENERAL EXPENSES TRANSFERRED-CR-ADMIN & GENERAL OUTSIDE SERVICES EMPLOYED-ADMIN & GENER PROPERTY INSURANCE-ADMIN & GENERAL INJURIES AND DAMAGES-ADMIN & GENERAL EMPLY PENSIONS AND BENEFITS-ADMIN & GEN REGULATORY COMMISSION EXP-ADMIN & GEN MISCELLANEOUS GENERAL EXPENSES RENTS-ADMIN & GENERAL ADMINISTRATIVE & GENERAL OPERATING	0	226,304 43,005 (98,644) 49,469 85,281 25,501 66,523 2,270 23,061 9,891 432,662	0	220,879 44,771 (113,181) 44,392 11,096 28,214 59,596 2,935 12,726 10,792 322,220	0	231,887 41,960 (128,679) 50,521 3,411 29,929 45,877 2,744 17,101 10,390 305,140	0	244,940 39,456 (142,540) 55,127 (17,646) 30,042 32,073 11,331 17,270 10,685 280,738	68,931		

COMPANY: FLC	IC SERVICE COMMISSION DRIDA POWER & LIGHT COMPANY D SUBSIDIARIES (PRE-CONSOLIDATION FPL)	EXPLANATION	actual opera a historical t	ar is projected, p ating revenues five year period d the prior year	and expenses I and the foreca	by primary acco				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.: 2	0210015-EI									Witness: Scott I	R. Bores, Liz Fuer	ites
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
Line ACCOUN No. NO.	T ACCOUNT TITLE	2017 YE	EAR 1	2018 Y	EAR 2	2019 Y	EAR 3	2020 YE	EAR 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	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 9	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		
10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30 31 32 29 30 31 32 33 34 35 36 37	NOTE: TOTALS MAY NOT ADD DUE TO ROUNDING.											

FLORIDA PUBLIC SERVICE COMMISSION COMPANY: FLORIDA POWER & LIGHT COMPANY AND SUBSIDIARIES (PRE-CONSOLIDATION GULF)		EXPLANATIC	actual ope a historica	vear is projecte rating revenue five year perio nd the prior ye	s and expense od and the for	es by primary	account for			Type of Data Shown: X Projected Test Year Ended: 12/31/2: X Prior Year Ended: 12/31/21 X Historical Test Year Ended: 12/31/20 X Proj. Subsequent Yr Ended: 12/31/2		
DOCKET NO.: 20210015-EI		4		6		8				Witness: Scott R.	Bores, Liz Fuentes	
(1) (2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	
Line ACCOUNT ACCOUNT TITLE		/EAR 1	2018 Y		2019 Y		2020 Y		2021 PRIOR	2022 TEST (see pages 1-6)	2023 SUBSEQUENT (see pages 1-6)	
1 OPERATING REVENUES	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	YEAR	YEAR	YEAR	
2 440 - 446 RETAIL SALES 4 447 SALES FOR RESALE 5 449 PROVISION FOR REFUNDS 6 451 MISCELLANEOUS SERVICE REVENUES 7 454 RENT FROM ELECTRIC PROPERTY 8 456 OTHER ELECTRIC REVENUES 9 OPERATING REVENUES 10 11 12 13 14 15 15 16 16 17 18 19 20 21 23 23 24 25 25 26 27 28 29 30 31 34	1,520,263	1,248,034 163,358 (243) 47,977 6,806 50,559 1,516,490	1,421,533	1,273,680 186,898 (293) 49,220 5,943 (50,302) 1,465,146	1,581,449	1,302,731 134,777 472 5,728 5,754 34,367 1,483,828	1,513,744	1,276,413 76,332 0 3,669 33,784 1,395,847	1,377,458 189,427 0 5,691 5,151 (961) 1,576,767			

FLORID	RIDA PUBLIC SERVICE COMMISSION		EXPLANATIO		year is project erating revenue		•				Type of Data Sho X Projected Test	wn: Year Ended: 12/31/22	
COMPA		RIDA POWER & LIGHT COMPANY SUBSIDIARIES (PRE-CONSOLIDATION GULF)				al five year per and the prior ye		recasted data	for the				ed: 12/31/21 /ear Ended: 12/31/20 nt Yr Ended: 12/31/23
DOCKE	T NO.: 20	0210015-EI		4		6		8				Witness: Scott R.	Bores, Liz Fuentes
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
	CCOUN	T ACCOUNT TITLE	2017	YEAR 1	2018	YEAR 2	2019 Y	YEAR 3	2020 Y	'EAR 4	2021 PRIOR	2022 TEST (see pages 1-6)	2023 SUBSEQUENT (see pages 1-6)
No.	NO.		BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	YEAR	YEAR	YEAR
1 2													
3		STEAM POWER GENERATION											
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	502 505	STEAM EXP-STEAM POWER GENERATION ELECTRIC EXPENSES-STEAM POWER GENER		14,176 4,435		15,745 4,274		5,769 4,316		4,328 3,782	3,939 3,084		
9	505	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)	
16	511	MTCE OF STRUCTURE-STEAM POWER GENERATION		8,315		7,491		12,226		8,885	8,431		
17 18	512 513	MTCE OF BOILER PLT-STEAM POWER GENER MTCE OF ELEC PLANT-STEAM POWER GENER		36,530 10,426		36,655 3,957		27,325 6,222		22,802 6,085	23,941 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													
22		OTHER POWER GENERATION											
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 27	548 549	GENERATION EXPENSES-OTHER POWER GENERATI MISC OTHER PWR GEN EXP-OTHER POWER GENER		1,263 2,852		1,218 2,239		1,185 1,302		1,582 1,738	874 2,160		
28	549	OTHER POWER GENERATION		265,278		2,239		217,453		191,185	231,957		
29				200,210		244,100		211,400		101,100	201,007		
30		OTHER POWER MAINTENANCE											
31 32	551	MTCE SUPV & ENG-OTHER POWER GENERATION		701		948		155		227	203		
32 33	552	MTCE SUPV & ENG-OTHER POWER GENERATION MTCE OF STRUCTURES-OTHER POWER GENER		395		948 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 37		OTHER POWER MAINTENANCE		7,939		10,715		15,059		6,702	5,722		
31													

	ELORIDA PUBLIC SERVICE COMMISSION COMPANY: FLORIDA POWER & LIGHT COMPANY AND SUBSIDIARIES (PRE-CONSOLIDATION GULF) DOCKET NO.: 20210015-EI			EXPLANATIO	actual ope	erating revenue	es and expens	e budgeted ver ses by primary	account for			•	Year Ended: 12/31/22
COMPA						al five year peri and the prior ye		recasted data f	or the				ed: 12/31/21 /ear Ended: 12/31/20 nt Yr Ended: 12/31/23
DOCKE	ET NO.: 20	0210015-EI		4		6		8				Witness: Scott R.	Bores, Liz Fuentes
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
	ACCOUN	T ACCOUNT TITLE	2017	YEAR 1	2018	YEAR 2	2019 \	YEAR 3	2020 \	ÆAR 4	2021 PRIOR	2022 TEST (see pages 1-6)	2023 SUBSEQUENT (see pages 1-6)
No.	NO.		BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	YEAR	YEAR	YEAR
1		OTHER POWER SUPPLY											
2													
3	555 556	PURCHASED POWER-OTHER POWER SUPPLY EXP SYS CONTR & LOAD DISPATCH-OTH POW SUP		154,894 1,222		177,489		164,593 192		164,572 243	203,190 744		
4 5	556 557	OTHER EXPENSES-OTHER POWER SUPPLY EXP		3,247		1,341 2,007		(21)		(14)	(3,635)		
6	001	OTHER POWER SUPPLY		159,363		180,837		164,764		164,801	200,299		
7				,		,					,		
8 9		TRANSMISSION EXPENSES OPERATING											
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 16	566 567	MISCELLANEOUS EXPENSES-TRANSMISSION RENTS-TRANSMISSION		1,494 12.589		1,147 12.843		289 61		438 52	27 0		
17		TRANSMISSION EXPENSES OPERATING		20,134		19,922		20,407		18,711	21,026		
18 19 20		TRANSMISSION EXPENSES MAINTENANCE											
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 6.550		191 5.690		ş		3.798	-		
27 28		TRANSMISSION EXPENSES MAINTENANCE		0,550		5,690		4,315		3,790	5,398		
20 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 37	585 586	ST LIGHTING AND SIGNAL SYST EXP-DISTRIB METER EXPENSES-DISTRIBUTION		860 2.767		725 2,187		627 1,462		223 2,189	1,309 3,267		
31	000	IVIE I EN ENFEINDED-DID I RIDU HUIN		2,101		2,187		1,402		2,189	3,267		

FLORIDA PUBLIC SERVICE COMMISSION EXPLANATION: If the test year is projected, provide the budgeted versus Type of Data Shown: actual operating revenues and expenses by primary account for X Projected Test Year Ended: 12/31/22 COMPANY: FLORIDA POWER & LIGHT COMPANY a historical five year period and the forecasted data for the X Prior Year Ended: 12/31/21 AND SUBSIDIARIES (PRE-CONSOLIDATION GULF) test year and the prior year. 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 6 4 8 (1) (2) (3) (4) (5) (6) (7) (9) (10) (11) (12) (13) (8) 2022 TEST 2023 SUBSEQUENT Line ACCOUNT 2017 YEAR 1 2018 YEAR 2 2019 YEAR 3 2020 YEAR 4 2021 PRIOR ACCOUNT TITLE (see pages 1-6) (see pages 1-6) No NO. BUDGET ACTUAL BUDGET ACTUAL BUDGET ACTUAL BUDGET ACTUAL YEAR YEAR YEAR 587 CUSTOMER INSTALLATIONS EXP-DISTRIBUTION 1,623 1,490 1,079 494 232 2.830 MISCELLANEOUS EXPENSES-DISTRIBUTION 5.520 4.511 2.938 3.189 588 2 DISTRIBUTION EXPENSES OPERATING 3 19,016 22,195 20,003 11,390 12,514 4 5 6 MTCE SUPERVISION AND ENGINEERING-DISTRIB 3,463 3,045 2,543 2,600 2,054 7 590 8 591 MAINTENANCE OF STRUCTURES-DISTRIBUTION 3,501 3,180 131 (0) 0 592 MTCE STATION EQUIPMENT-DISTRIBUTION 1.271 1.246 3.294 3.904 3.118 9 10 593 MAINTENANCE OF OVERHEAD LINES-DISTRIB 13.509 15,055 17,122 13,819 4,119 MAINTENANCE OF UNDERGROUND LINES-DISTRIB 11 594 1,961 1,796 2,621 1,447 1,372 MAINTENANCE OF LINE TRANSFORMERS-DISTRIB 12 595 1.066 748 113 71 32 13 596 MTCE ST LIGHTING & SIGNAL SYST-DISTRIB 431 500 977 1.024 289 MAINTENANCE OF METERS-DISTRIBUTION 14 597 180 181 782 65 (15) MAINTENANCE OF MISC PLANT-DISTRIBUTION 452 2,251 15 598 627 Ω n 16 DISTRIBUTION EXPENSES MAINTENANCE 25.835 27.451 25.181 11.101 26.377 17 18 CUSTOMER ACCOUNT EXPENSES 19 20 901 SUPERVISION-CUSTOMER ACCOUNTS 2,351 447 0 0 1 21 METER READING EXPENSES-CUSTOMER ACCOUNTS 902 860 852 204 101 163 22 903 RECORDS AND COLLECTION EXP-CUSTOMER ACCT 19,249 16,747 8,867 22,740 11,276 UNCOLLECTIBLE ACCOUNTS-CUSTOMER ACCOUNTS 23 2,859 4,049 3,823 6,897 6,140 904 24 MISCELLANEOUS EXPENSES-CUSTOMER ACCOUNTS 1.002 1.086 2.594 905 94 2.077 25 CUSTOMER ACCOUNT EXPENSES 26,321 23,182 12,988 31,814 20,173

1,775

1,289

81

16.392

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Supporting Schedules:

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SALES EXPENSES

SALES EXPENSES

CUSTOMER SERVICE & INFORMATION EXPENSES

SUPERVISION-CUSTOMER SERVICE & INFORMAT

INFORMAT & INSTRCTL ADVTG-CUST SERV & IN

MISC EXPENSES-CUSTOMER SERVICE & INFORM

CUSTOMER SERVICE & INFORMATION EXPENSES

DEMONSTRATING & SELLING EXP-SALES

ASSISTANCE EXPENSES-CUSTMR SERV & INFORM

FLORI	DA PUBLIC	C SERVICE COMMISSION		EXPLANATIO			e budgeted ve ses by primary				Type of Data Shown: X Projected Test Year Ended: 12/31/22		
COMP		RIDA POWER & LIGHT COMPANY SUBSIDIARIES (PRE-CONSOLIDATION GULF)				five year peri nd the prior ye		recasted data	for the				ed: 12/31/21 /ear Ended: 12/31/20 nt Yr Ended: 12/31/23
DOCK	ET NO.: 20	0210015-EI		1		6		8				Witness: Scott R.	Bores, Liz Fuentes
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
Line No.	ACCOUNT NO.	T ACCOUNT TITLE	2017 Y		2018 Y	EAR 2	2019 Y	YEAR 3	2020 Y		2021 PRIOR	2022 TEST (see pages 1-6)	2023 SUBSEQUENT (see pages 1-6)
	NO.		BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	YEAR	YEAR	YEAR
1 2 3		ADMINISTRATIVE & GENERAL OPERATING											
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)	(
7	923	OUTSIDE SERVICES EMPLOYED-ADMIN & GENER		21,875		19,259		35,284		22,699	19,603		
8	924 925	PROPERTY INSURANCE-ADMIN & GENERAL		7,403		31,777		5,193		5,939	5,634		
9 10	925 926	INJURIES AND DAMAGES-ADMIN & GENERAL EMPLY PENSIONS AND BENEFITS-ADMIN & GEN		2,974 18,422		2,783 15,915		6,708 24,089		3,436 2,201	4,024 2,839		
10	920	REGULATORY COMMISSION EXP-ADMIN & GEN		6,592		948		24,089		1,353	1,529		
12	929	DUPLICATE CHARGES-CREDIT-ADMIN & GENER		(1,437)		(1,270)		0,1		1,000	1,525		
13	930	MISCELLANEOUS GENERAL EXPENSES		8,353		9,214		668		1,478	719		
14	931	RENTS-ADMIN & GENERAL		280		218		427		87	66		
15 16		ADMINISTRATIVE & GENERAL OPERATING		91,773		102,432		109,984		56,048	58,897		
17		ADMINISTRATIVE & GENERAL MAINTENANCE											
18	025			016		1 704		0.400		1 704	405		
19 20	935	MAINTENANCE OF GENERAL PLANT ADMINISTRATIVE & GENERAL MAINTENANCE		916 916		1,724 1,724		2,138 2,138		1,704 1,704	435 435		
20		ADMINISTRATIVE & GENERAL MAINTENANCE		910		1,724		2,130		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		
23 24 25 26 27 28 29 30 31 32 33 34 35 36		TOTAL	564,640	575,081	508,892	518,956	669,208	634,889	713,058	704,875	752,332		

Schedule 2023 Subs	C-7 sequent Year Adju	stment			OPE	RATION AND M	AINTENANCE	EXPENSES	SUBSEQUEN	T YEAR					Page 1 of 1
		E COMMISSION /ER & LIGHT COMP ARIES (CONSOLID/		EXPLANATIO	N:	historical test	year, provide	quirements are actual monthly imary account	operation and				Prior Ye	ed Test Year End ear Ended/ al Test Year End	
DOCKET	NO.: 20210015-EI												Witness: Liz F	uentes	
Line No.	(1) Account No.	(2) Account Title	(3) Month	(4) Month	(5) Month	(6) Month	(7) Month	(8) Month	(9) Month	(10)	(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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Supporting Schedules:

EXPLANATION:

FLORIDA PUBLIC SERVICE COMMISSION

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

DOCKET NO.: 20210015-EI

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,

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
_ine 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
3	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
0	549	Misc Other Pwr Gen Exp-Other Power Gener	55,662	49,914	5,748	11.52%	Reason J
1	555	Purchased Power-Other Power Supply Exp	222,295	256,395	(34,100)	(13.30%)	Reason K
2	557	Other Expenses-Other Power Supply Exp	142,951	370,107	(227,157)	(61.38%)	Reason L
3	908	Assistance Expenses-Custmr Serv & Inform	39,811	46,849	(7,037)	(15.02%)	Reason M
4	923	Outside Services Employed-Admin & Gener	83,627	74,844	8,783	11.73%	Reason N
5	924	Property Insurance-Admin & General	61,301	19,948	41,353	207.30%	Reason O
6	931	Rents-Admin & General	4,375	11,319	(6,944)	(61.35%)	Reason P
7							
8							
<u>1</u> 9	Notes:						
0 (⁽¹⁾ In order to maintain a bala	anced capital structure reflecting FPL's proposed equity ratio or	n a jurisdictional basis,	the forecasted am	ount of certain ope	ating expenses are sligh	tly different between the "with" and "without"
		anced capital structure reflecting FPL's proposed equity ratio or R. However, the differences are small enough that they do not a			ount of certain ope	ating expenses are sligh	tly different between the "with" and "without"
21 F					ount of certain ope	ating expenses are sligh	tly different between the "with" and "without"
21 F 22	RSAM versions of this MFR		appear due to rounding].		ating expenses are sligh	lly different between the "with" and "without"
21 F 22 23 ^{(;}	RSAM versions of this MFR	R. However, the differences are small enough that they do not a	appear due to rounding].		ating expenses are sligh	lly different between the "with" and "without"
21 F 22 23 ⁽⁽ 24	RSAM versions of this MFR	R. However, the differences are small enough that they do not a	appear due to rounding].		ating expenses are sligh	lly different between the "with" and "without"
1 F 2 3 ⁽⁾ 4 5	RSAM versions of this MFR	R. However, the differences are small enough that they do not a	appear due to rounding].		ating expenses are sligh	lly different between the "with" and "without"
21 F 22 23 ⁽² 24 25	RSAM versions of this MFR	R. However, the differences are small enough that they do not a ude variances resulting from alternative cost recovery mechanis	appear due to rounding]. Recovery Clause it		ating expenses are sligh	lly different between the "with" and "without"
21 F 22 23 ⁽¹⁾ 24 25 26 27	RSAM versions of this MFR	R. However, the differences are small enough that they do not a ude variances resulting from alternative cost recovery mechanis Reason A - Account 404:	appear due to rounding]. Recovery Clause it		ating expenses are sligh	lly different between the "with" and "without"
21 F 22 23 ⁽² 24 25 26 27 28	RSAM versions of this MFR	R. However, the differences are small enough that they do not a ude variances resulting from alternative cost recovery mechanis Reason A - Account 404:	appear due to rounding]. Recovery Clause it		ating expenses are sligh	lly different between the "with" and "without"
21 F 22 (23 (22) 24 (25) 26 (27) 28 (29)	RSAM versions of this MFR	R. However, the differences are small enough that they do not a ude variances resulting from alternative cost recovery mechanis Reason A - Account 404:	appear due to rounding]. Recovery Clause it		ating expenses are sligh	lly different between the "with" and "without"
21 F 22 (23 (22) 24 (25) 26 (27) 28 (29) 30 (21) F 29 (21) F 29 (21) F 20 (2	RSAM versions of this MFR	R. However, the differences are small enough that they do not a ude variances resulting from alternative cost recovery mechanis Reason A - Account 404: The increase in amortization expense is primarily driven by inc	appear due to rounding sms such as the Cost preased investment in l	g. Recovery Clause it IT infrastructure.	ems.		tly different between the "with" and "without"
21 F 22	RSAM versions of this MFR	R. However, the differences are small enough that they do not a ude variances resulting from alternative cost recovery mechanis Reason A - Account 404: The increase in amortization expense is primarily driven by inc Reason B - Account 407:	appear due to rounding sms such as the Cost preased investment in l	g. Recovery Clause it IT infrastructure.	ems.		tly different between the "with" and "without"

Schedule C-8 (with RSAM) 2023 SUBSEQUENT YEAR ADJUSTMENT

	A PUBLIC SERVICE C NY: FLORIDA POWER AND SUBSIDIARIE		Provide the changes of one percent (.000 percent from the prio reason for the chang	5) of total operation year to the test	ng expenses and te	n	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
OCKE.	T NO.: 20210015-EI						Witness: Scott R. Bores, Thomas Broad, Liz Fuentes, Christopher Chapel, Robert Coffey,
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
₋ine 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:					
2		Reduction in income tax expense is primarily driven by a \$5	2 million tax impact on k	ower net eneratin	a incomo hoforo tax	oc in 2023: ¢7 milli	on increase in excess deferred tax amertization:
4		and \$11 million increase in investment tax credit amortization			•		
5			, 5500 mar a φ 1 millio				
6		Reason D - Account 411.6:					
7		The increase in the amortization of gains on sales is the res	ult of a projected dispos	itions of utility pla	nt in 2022.		
в		5	1,5,1	, ,			
9		Reason E - Account 501:					
10		Relates to fuel expenses recovered through FPL's Fuel Cos	st Recovery Clause.				
11							
12		Reason F - Account 511:					
13		\$7.0 million increase - Relates to expenses recovered throu	igh FPL's Environmental	Recovery Clause	e		
14							
15							
16		Reason G - Account 528:					
17		Decrease of approximately \$13.4 million is primarily attribut	с с		•		
18		reversals and estimated costs associated with differences in	n the timing and scope o	f refueling outage	s for St. Lucie and ⊺	Furkey Point units in	n the two comparison
19		years 2022 and 2023.					
20		Descent II. Assessment 500					
21		Reason H - Account 530:	la ta antimat!t.	a state of white white			ling outeroo for Ct. Lucia
22		Increase of approximately \$5.4 million is primarily attributab		sociated with diffe	erences in the timing	and scope of refue	ening outages for St. Lucie and
23 24		Turkey Point units in the two comparison years 2022 and 20	JZ3.				
24 25		Reason I - Account 532:					
26		Increase of approximately \$11.9 million is primarily attributa	ble to estimated costs a	ssociated with dif	ferences in the timin	a and scope of refu	eling outages for St. Lucie and
27		Turkey Point units in the two comparison years 2022 and 20				g and soope of felt	aning categos for ot. Easie and
28							
29		Reason J - Account 549:					
30		Increase of approximately \$5.7 million is primarily related to	\$5 million in solar opera	ating costs			
31				30			
32							
32							
32 33		Reason K - Account 555:					

Schedule C-8 (with RSAM) 2023 SUBSEQUENT YEAR ADJUSTMENT

FLORIDA PUBLIC SERVICE COMMISSION EXPLANATION: COMPANY: FLORIDA POWER & LIGHT COMPANY AND SUBSIDIARIES (CONSOLIDATED)			ATION: Provide the changes of one percent (.000 percent from the pric reason for the chang	5) of total operation or year to the test	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		
CKET	NO.: 20210015-EI						Witness: Scott R. Bores, Thomas Broad, Liz Fuentes, Christopher Chapel, Robert Coffey,
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
ine Io.	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 3 4		Reason L - Account 557: Relates to fuel expenses recovered through FPL's F	uel Cost Recovery Clause.				
5 6 7 8 9		Reason M - Account 908: Decrease is driven by reduction of expenses associa	ited with a one-year performanc	ce contracting pro	ject for a large custo	omer completed in	2022 and not recurring in 2023.
10 11 12 13 14		Reason N - Account 923: Increase primarily driven by expected costs related t accounts payable provider fees.	o IT strategic initiatives, higher	economic develop	oment activities to at	tract new custome	rs to Florida, higher audit fees, and higher
15 16 17		Reason O - Account 924: Relates to expenses recovered through Gulf's Hurric	ane Michael storm charge.				
18 19 20 21		Reason P - Account 931: The decrease of \$6.9 million is primarily attributable	to expiration of the lease for the	e General Office fa	acility in Miami.		
2 3 4 5							
26 27 28							
29							

Schedule C-8 (without RSAM) 2023 SUBSEQUENT YEAR ADJUSTMENT

FLORIDA PUBLIC SERVICE COMMISSION EXPLANATION: Provide the changes in primary accounts that exceed 1/20th Type of Data Shown: of one percent (.0005) of total operating expenses and ten X Projected Test Year Ended: 12/31/22 COMPANY: FLORIDA POWER & LIGHT COMPANY percent from the prior year to the test year. Quantify each _ Prior Year Ended: _/_/_ AND SUBSIDIARIES (CONSOLIDATED) reason for the change. _ 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) Subsequent Year Test Year Dollars (3)-(4) Percent (5)/(4) Ended Ended Line Reason(s) for Change (2) Account Number Inc/(Dec) Account Inc/(Dec) 12/31/2022 12/31/2023 No. (000)(%) (000) (1) $(000)^{(1)}$ 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 411.6 Gain on Disposition Plant (482) (5,542) 1,150.08% Reason D 4 (6,024)5 501 Fuel-Steam Power Generation 141,837 (28,655) Reason E 113,182 (20.20%) 511 13,427 6 Mtce Of Structure-Steam Power Generation 6,424 7,003 109.02% Reason F 528 Mtce Supv & Eng-Nuclear Power Gener 78.224 91.649 (13, 424)(14.65%) Reason G 7 530 8 Mtce Of Reactor Plt Eqp-Nuclear Pow Gen 18,731 13,352 5,379 40.28% Reason H 9 532 11,877 Reason I Mtce Misc Nuc Plant-Nuclear Power Gener 16,268 4,391 270.46% 10 549 Misc Other Pwr Gen Exp-Other Power Gener 55.662 49.914 5.748 11.52% Reason J 555 Purchased Power-Other Power Supply Exp 222,295 256,395 (34, 100)(13.30%)Reason K 11 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 923 Outside Services Employed-Admin & Gener 83,627 Reason N 14 74,844 8,783 11.73% 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 Notes: 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" 21 RSAM versions of this MFR. However, the differences are small enough that they do not appear due to rounding. 22 ⁽²⁾ Reasons for change exclude variances resulting from alternative cost recovery mechanisms such as the Cost Recovery Clause items. 23 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 33

Schedule C-8 (without RSAM) 2023 SUBSEQUENT YEAR ADJUSTMENT

	NUBLIC SERVICE CO		N: Provide the changes of one percent (.000 percent from the pric reason for the chang	5) of total operation or year to the test	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		
OCKET	NO.: 20210015-EI						Witness: Scott R. Bores, Thomas Broad, Liz Fuentes, Christopher Chapel, Robert Coffey,
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
ine Io.	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:	(000)	(000)			
2		Reduction in income tax expense is primarily driven b	y a \$52 million tax impact on lo	ower net operating	g income before tax	es in 2023; \$7 milli	on increase in excess deferred tax amortization;
3		and \$11 million increase in investment tax credit amo	rtization; offset with a \$1 million	n increase in inco	me tax expense ass	ociated with perma	anent differences.
4							
5		Reason D - Account 411.6:					
6		The increase in the amortization of gains on sales is t	he result of a projected dispos	itions of utility pla	nt in 2022.		
7							
8 9		Reason E - Account 501:	al Cast Desevery Claves				
9 10		Relates to fuel expenses recovered through FPL's Fu	el Cost Recovery Clause.				
10		Reason F - Account 511:					
12		\$7.0 million increase - Relates to expenses recovered	through FPI 's Environmental	Recovery Clause	2		
13							
14							
15		Reason G - Account 528:					
16		Decrease of approximately \$13.4 million is primarily a	ttributable to timing of outages	and associated o	deferred outage cost	t. Included in this d	ecrease are changes in amortization,
17		reversals and estimated costs associated with different	nces in the timing and scope o	f refueling outage	s for St. Lucie and T	urkey Point units in	n the two comparison
18		years 2022 and 2023.					
19							
20		Reason H - Account 530:					
21		Increase of approximately \$5.4 million is primarily attr		sociated with diffe	rences in the timing	and scope of refue	eiing outages for St. Lucie and
22		Turkey Point units in the two comparison years 2022	anu 2023.				
23 24		Reason I - Account 532:					
24 25		Increase of approximately \$11.9 million is primarily at	tributable to estimated costs as	ssociated with diff	ferences in the timin	a and scope of refu	eling outages for St. Lucie and
26		Turkey Point units in the two comparison years 2022		Socialed with ull		g and scope of felt	tening outages for ot. Eucle and
27							
28		Reason J - Account 549:					
29		Increase of approximately \$5.7 million is primarily rela	ated to \$5 million in solar opera	ating costs			
30			'	-			
31							
		Reason K - Account 555:					

Schedule C-8 (without RSAM) 2023 SUBSEQUENT YEAR ADJUSTMENT

	A PUBLIC SERVICE CO NY: FLORIDA POWER AND SUBSIDIARIE		Provide the changes of one percent (.000 percent from the pric reason for the chang	95) of total operation or year to the test	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)
ine 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:	(000)	(000)			
2		Relates to fuel expenses recovered through FPL's Fuel	Cost Recovery Clause.				
3							
4		Descent M. Assessed 000					
5		Reason M - Account 908:			inst for a large of the		
6		Decrease is driven by reduction of expenses associated	with a one-year performant	ce contracting pro	ject for a large custo	omer completed in .	2022 and not recurring in 2023.
/ 8							
-		Reason N - Account 923					
9		Reason N - Account 923: Increase primarily driven by expected costs related to IT	strategic initiatives, higher	economic develor	oment activities to a	tract new custome	rs to Florida, higher audit fees and higher
		Increase primarily driven by expected costs related to IT	strategic initiatives, higher	economic develop	oment activities to a	tract new custome	rs to Florida, higher audit fees and higher
-			strategic initiatives, higher	economic develoj	oment activities to a	tract new custome	rs to Florida, higher audit fees and higher
9 10 11		Increase primarily driven by expected costs related to IT	strategic initiatives, higher	economic develoj	oment activities to a	tract new custome	rs to Florida, higher audit fees and higher
9 10 11 12		Increase primarily driven by expected costs related to IT	strategic initiatives, higher	economic develoj	oment activities to a	tract new custome	rs to Florida, higher audit fees and higher
9 10 11 12 13		Increase primarily driven by expected costs related to IT accounts payable provider fees.		economic develoj	oment activities to a	tract new custome	rs to Florida, higher audit fees and higher
9 10 11 12 13 14 15 16		Increase primarily driven by expected costs related to IT accounts payable provider fees. Reason O - Account 924: Relates to expenses recovered through Gulf's Hurricane		economic develoş	oment activities to a	tract new custome	rs to Florida, higher audit fees and higher
9 10 11 12 13 14 15 16 17		Increase primarily driven by expected costs related to IT accounts payable provider fees. Reason O - Account 924: Relates to expenses recovered through Gulf's Hurricane Reason P - Account 931:	Michael storm charge.			tract new custome	rs to Florida, higher audit fees and higher
9 10 11 12 13 14 15 16 17 18		Increase primarily driven by expected costs related to IT accounts payable provider fees. Reason O - Account 924: Relates to expenses recovered through Gulf's Hurricane	Michael storm charge.			tract new custome	rs to Florida, higher audit fees and higher
9 10 11 12 13 14 15 16 17 18 19		Increase primarily driven by expected costs related to IT accounts payable provider fees. Reason O - Account 924: Relates to expenses recovered through Gulf's Hurricane Reason P - Account 931:	Michael storm charge.			tract new custome	rs to Florida, higher audit fees and higher
9 10 11 12 13 14 15 16 17 18 19 20		Increase primarily driven by expected costs related to IT accounts payable provider fees. Reason O - Account 924: Relates to expenses recovered through Gulf's Hurricane Reason P - Account 931:	Michael storm charge.			tract new custome	rs to Florida, higher audit fees and higher
9 10 11 12 13 14 15 16 17 18 19 20 21		Increase primarily driven by expected costs related to IT accounts payable provider fees. Reason O - Account 924: Relates to expenses recovered through Gulf's Hurricane Reason P - Account 931:	Michael storm charge.			tract new custome	rs to Florida, higher audit fees and higher
9 9 10 11 12 13 14 15 16 17 18 19 20 21 22		Increase primarily driven by expected costs related to IT accounts payable provider fees. Reason O - Account 924: Relates to expenses recovered through Gulf's Hurricane Reason P - Account 931:	Michael storm charge.			tract new custome	rs to Florida, higher audit fees and higher
9 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23		Increase primarily driven by expected costs related to IT accounts payable provider fees. Reason O - Account 924: Relates to expenses recovered through Gulf's Hurricane Reason P - Account 931:	Michael storm charge.			tract new custome	rs to Florida, higher audit fees and higher
9 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24		Increase primarily driven by expected costs related to IT accounts payable provider fees. Reason O - Account 924: Relates to expenses recovered through Gulf's Hurricane Reason P - Account 931:	Michael storm charge.			tract new custome	rs to Florida, higher audit fees and higher
9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 22 23		Increase primarily driven by expected costs related to IT accounts payable provider fees. Reason O - Account 924: Relates to expenses recovered through Gulf's Hurricane Reason P - Account 931:	Michael storm charge.			tract new custome	rs to Florida, higher audit fees and higher
9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26		Increase primarily driven by expected costs related to IT accounts payable provider fees. Reason O - Account 924: Relates to expenses recovered through Gulf's Hurricane Reason P - Account 931:	Michael storm charge.			tract new custome	rs to Florida, higher audit fees and higher
9 10 11 12 13 14 15 16 17 18 19 20 21 22 22 22 22 22 22 22 22 22 22 22 22		Increase primarily driven by expected costs related to IT accounts payable provider fees. Reason O - Account 924: Relates to expenses recovered through Gulf's Hurricane Reason P - Account 931:	Michael storm charge.			tract new custome	rs to Florida, higher audit fees and higher
9 10 11 12 13 14 15 16 17 18 19 20 21 22 22 22 22 22 22 22 22 22 22 22 22		Increase primarily driven by expected costs related to IT accounts payable provider fees. Reason O - Account 924: Relates to expenses recovered through Gulf's Hurricane Reason P - Account 931:	Michael storm charge.			tract new custome	rs to Florida, higher audit fees and higher
9 10 11 12 13 14 15 16 17 18 20 21 22 23 24 25 26 27 28 29 30		Increase primarily driven by expected costs related to IT accounts payable provider fees. Reason O - Account 924: Relates to expenses recovered through Gulf's Hurricane Reason P - Account 931:	Michael storm charge.			tract new custome	rs to Florida, higher audit fees and higher
9 10 11 12 13 14 15 16 17 18 19 20 21 22 22 22 22 22 22 22 22 22 22 22 22		Increase primarily driven by expected costs related to IT accounts payable provider fees. Reason O - Account 924: Relates to expenses recovered through Gulf's Hurricane Reason P - Account 931:	Michael storm charge.			tract new custome	rs to Florida, higher audit fees and higher

Schedule C-9 2023 SUBSEQUENT YEAR ADJUSTMENT				FIVE YEAF	RANALYSIS	- CHANGE	IN COST					Page 1 of
FLORIE	ELORIDA PUBLIC SERVICE COMMISSION COMPANY: FLORIDA POWER & LIGHT COMPANY AND SUBSIDIARIES (CONSOLIDATED)			XPLANATION: 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/			/_ Ended: _/_/_	
DOCKE	T NO.: 20210015-EI									Witness: Liz	z Fuentes	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Line No. 1	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
2 N 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 9 20 21 22 23 24 25 26 27 28 29 30	NOTE: For Historical Year Ended 12/31/2											

Schedule C-11 2023 Subsequent Year Adjustment

FLORIDA PUBLIC SERVICE COMMISSION

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

Witness: Christopher Chapel

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

DOCKET NO.: 20210015-EI

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

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.

Supporting Schedules:

FLORIDA PUBLIC SERVICE COMMISSION 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 Sh	iown:
-----------------	-------

__ Projected Test Year Ended ___/__/___

_____ __ Prior Year Ended ___/___/___

__ Historical Test Year Ended ___/__/___

X Proj. Subsequent Yr Ended 12/31/23

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	19,377,829	10,637,050,883	0	10,637,050,883	0.182%
5.	Total	38,459,169	43,567,111,501	0	43,567,111,501	0.088%
6.	2023 Subsequent Year	See page 1	See page 1	See page 1	See page 1	See page 1

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

Footnote:

Schedule C-11

2023 Subsequent Year Adjustment

DOCKET NO.: 20210015-EI

COMPANY: FLORIDA POWER & LIGHT COMPANY

AND SUBSIDIARIES (PRE-CONSOLIDATION FPL)

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.

Schedule C-11	
2023 Subsequent Year Adjustment	

DOCKET NO.: 20210015-EI

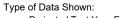
FLORIDA PUBLIC SERVICE COMMISSION

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.



_ Projected Test Year Ended ___/__/__ Prior Year Ended __ / __/___

X Proj. Subsequent Yr Ended 12/31/23

Witness: Christopher Chapel

(1) (2) (3) (4) (5) (6) Gross Revenues Adjustments Adjusted Line Write-Offs From Sales Of to Gross Gross Bad Debt Electricity Revenues Factor No. Year (Retail) Revenues (Retail) (Specify) (2)/(5)2017 2,845,928 1,248,034,063 0 1,248,034,063 0.228% 1. 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% 2020 6,063,541 1,245,938,083 0.487% 4. 0 1,245,938,083 16,565,011 0.330% 5. Total 5,025,568,098 0 5,025,568,098 6. 2023 Subsequent Year See page 1 See page 1 See page 1 See page 1 See page 1

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:

DOCKET NO.: 20210015-EI

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

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 4	CUSTOMER SERVICE & INFORMATION EXPENSES	18,145	16,140	2,005	12.42%
5	MISCELLANEOUS GENERAL EXPENSES	14,661	18,178	(3,517)	(19.35%)
6 7 8	SALES EXPENSES	20,569	15,928	4,641	29.14%
9	ADMINISTRATIVE & GENERAL	450,775	318,972	131,803	41.32%
10	TOTAL JURISDICTIONAL ADMINISTRATIVE EXPENSES	619 219	E17 100	101 026	10 540/
11	TOTAL JURISDICTIONAL ADMINISTRATIVE EXPENSES	618,218	517,182	101,036	19.54%
13 14	AVERAGE NUMBER OF RETAIL CUSTOMERS	5,785,444	5,607,656	177,788	3.17%
15 16	ADMINISTRATIVE EXPENSE PER RETAIL CUSTOMER	106.86	92.23	14.63	15.86%

17 18 <u>Notes:</u>

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" versison of this MFR. However, the differences are small enough that they do not appear due to rounding.

21

(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.

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

miscellaneous expenses by category and on a per

customer basis for the test year and the most recent

general, customer service, R & D, and other

EXPLANATION: Provide a schedule of jurisdictional administrative,

historical year.

Page 2 of 3

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

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

Schedule C-12 with RSAM
2023 SUBSEQUENT YEAR ADJUSTMENT

FLORIDA PUBLIC SERVICE COMMISSION

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

DOCKET NO.: 20210015-EI

ADMINISTRATIVE EXPENSES

miscellaneous expenses by category and on a per

customer basis for the test year and the most recent

general, customer service, R & D, and other

EXPLANATION: Provide a schedule of jurisdictional administrative,

historical year.

Type of Data Shown:

_ Prior Year Ended: _/_/_

_ Projected Test Year Ended: _/_/_

X Historical Test Year Ended: 12/31/20

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

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

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FLORIDA PUBLIC SERVICE COMMISSION
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2023 SUBSEQUENT YEAR ADJUSTMENT

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

DOCKET NO.: 20210015-EI

Schedule C-12 with RSAM

	(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)
	CUSTOMER ACCOUNTS EXPENSES	See Page 1	31,616	See Page 1	See Page 1
2 3 C 4	CUSTOMER SERVICE & INFORMATION EXPENSES	See Page 1	4,824	See Page 1	See Page 1
5 N	/ISCELLANEOUS GENERAL EXPENSES	See Page 1	1,449	See Page 1	See Page 1
6 7 S 8	BALES EXPENSES	See Page 1	1,207	See Page 1	See Page 1
-	ADMINISTRATIVE & GENERAL	See Page 1	54,723	See Page 1	See Page 1
11 T	OTAL JURISDICTIONAL ADMINISTRATIVE EXPENSES	See Page 1	93,819	See Page 1	See Page 1
14	VERAGE NUMBER OF RETAIL CUSTOMERS	See Page 1	470,679	See Page 1	See Page 1
16 17 18 19 20 21 22 23 24 25 26 27 28 29	ADMINISTRATIVE EXPENSE PER RETAIL CUSTOMER	See Page 1	199.33	See Page 1	See Page 1

LANATION: 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

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 4	CUSTOMER SERVICE & INFORMATION EXPENSES	18,145	16,140	2,005	12.42%
5	MISCELLANEOUS GENERAL EXPENSES	14,661	18,178	(3,517)	(19.35%)
6 7 8	SALES EXPENSES	20,569	15,928	4,641	29.14%
	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 14	AVERAGE NUMBER OF RETAIL CUSTOMERS	5,785,444	5,607,656	177,788	3.17%
15 16	ADMINISTRATIVE EXPENSE PER RETAIL CUSTOMER	106.86	92.23	14.63	15.86%

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" versison of this MFR. However, the differences are small enough that they do not appear due to rounding.

21

⁽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.

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.

28

29

30 Note: Totals may not add due to rounding.

COMPANY: FLORIDA POWER & LIGHT COMPANY

DOCKET NO.: 20210015-EI

AND SUBSIDIARIES (CONSOLIDATED)

ADMINISTRATIVE EXPENSES

miscellaneous expenses by category and on a per

customer basis for the test year and the most recent

general, customer service, R & D, and other

EXPLANATION: Provide a schedule of jurisdictional administrative,

historical year.

Page 2 of 3

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

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

Schedule C-12 without RSAM
2023 SUBSEQUENT YEAR ADJUSTMENT

FLORIDA PUBLIC SERVICE COMMISSION

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

DOCKET NO.: 20210015-EI

ADMINISTRATIVE EXPENSES

miscellaneous expenses by category and on a per

customer basis for the test year and the most recent

general, customer service, R & D, and other

EXPLANATION: Provide a schedule of jurisdictional administrative,

historical year.

Type of Data Shown:

_ Prior Year Ended: _/_/_

_ Projected Test Year Ended: _/_/_

X Historical Test Year Ended: 12/31/20

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

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

Schedule C-12 without RSAM	
2023 SUBSEQUENT YEAR ADJUSTMENT	

FLORIDA PUBLIC SERVICE COMMISSION

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

DOCKET NO.: 20210015-EI

Schedule C-12 without RSAM

Page 3 of 3

Schedule C-13 2023 Subsequent Y	ear Adjustment		MISCELLANEOUS G	ENERAL EXPENSES		Page 1 of 1
COMPANY: FLORI	SERVICE COMMISSION DA POWER & LIGHT COMPANY SUBSIDIARIES (CONSOLIDATED	EXPLANATION:	(Miscellaneous Gener for the most recent his	charges to Account 930.2 ral Expenses) by type of charge storical year. Aggregate all kceed \$100,000 and all similar \$100,000.	-	Type of Data Shown: Projected Test Year Ended// Prior Year Ended// Historical Test Year Ended// X Proj. Subsequent Yr Ended 12/31/23
DOCKET NO.: 2021	10015-EI				v	Vitness: Scott Bores
Line No	Description		Electric Utility (000)	Jurisdic Factor	tional 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.

Schedule C-14 2023 Subsequent Year Adjustment		ADVERTISING EXPENSES			Page 1 of 1		
FLORIDA PUBLIC SERVICE COMMISSION COMPANY: FLORIDA POWER & LIGHT COMPANY AND SUBSIDIARIES (CONSOLIDATED) DOCKET NO.: 20210015-EI		EXPLANATION:	Provide a schedule of advertising ex subaccounts for the test year and th historical year for each type of adver included in base rate cost of service	e most recent tising that is	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, Jun K. Park		
_ine No.	(1) Account/ Sub-Account Number	(2) Account/ Sub-Account Title		(3) Electric Utility (\$)	(4) J Factor	(5) urisdictional Amount (\$)	
2	ACCOUNT 909			0			
4 5 6	Total Account 909			0			
5 7 8 9	ACCOUNT 913			0			
10 11	Total Account 913			0			
12 13 14	ACCOUNT 930.1			0			
15 16 17	Total Account 930. ²	1		0			
18 19	Total Advertising Ex	xpenses		0			
20 21	Average Number of	f Customers		5,785,444			
22 23 24 25 26 27 28 29 30 31 32	Advertising Expens	es per Customer		0			

Supporting Schedules:

Schedule C-15 2023 Subsequent Year Adjustment		INDUSTR		Page 1 of 2		
FLORIDA PUBLIC SERVICE COMMISSION EXPLANATION: COMPANY: FLORIDA POWER & LIGHT COMPANY AND SUBSIDIARIES (CONSOLIDATED)		in cost of service by organization for the test year and the RIDA POWER & LIGHT COMPANY most recent historical year. Indicate the nature of each				
OCK	ET NO.: 20210015-EI			Robert Christo	R. Bores, Jun K. Park, Coffey, Keith Ferguson pher Chapel, Michael Spoor DuBose, Kathleen Slattery	
ine			Electric Utility	.luri	sdictional	
lo.	Name and Nature of Organization		(000's) ⁽¹⁾⁽²⁾	Factor	Amount (000's) ⁽¹⁾⁽²⁾	
	Aerospace Alliance	Business Organization	10	0.963018	10	
	AMEREX Brokers LLC	Business Organization	11	0.963018	11	
	Association of Edison Illuminating Companies	Industry Forum	21	0.963018	20	
	Baker Botts	Industry Forum	78	0.963018	75	
	Business Roundtable	Business Organization	185	0.963018	179	
	Corporate Leadership Center CLC - Leading Women	Business Organization	72	0.963018	69	
	Consensus Building Institute	Technical	15	0.963018	14	
	Corporate Executive Board (CEB)	Industry Forum	70	0.963018	67	
	Diligent Corporation	Business Organization	30	0.963018	29	
	Eastern Interconnection Planning Collaborative (EIPC)	Industry Forum	25	0.963018	29	
	Edison Electric Institute (EEI)	Industry Forum	2.975	0.963018	2,865	
	Electric Drive Transportation	-	40	0.963018	2,005	
		Industry Forum				
	Electric Power Research Institute (EPRI)	Nuclear Research Organization	2,025	0.955755	1,935	
	Electrical Council of Florida, Inc. (ECF)	Technical/Professional	14	1.000000	14	
	Emergency Diesel Generator Owners Group (ESI)	Technical/Professional	16	0.955755	15	
	Equilar	Business Organization	42	0.963018	40	
	Florida Electric Coordinating Group (FLOASIS)	Industry Forum	43	0.963018	42	
	Florida Electric Power Coordinating Group	Industry Forum	119	0.963018	115	
	Florida Electric Power Coordinating Group	Industry Forum	116	0.997716	115	
	Florida Reliability Coordinating Council (FRCC)	Industry Forum	5,415	0.901722	4,883	
	Gartner	Professional	476	0.963018	458	
	HR Policy Association	Industry Forum	21	0.963018	20	
	Institute of Nuclear Power Operations (INPO)	Technical/Professional	3,916	0.963018	3,771	
	ISS Corporate Solutions	Business Organization	26	0.963018	25	
	MJ Bradley & Associates	Industry Forum	100	0.963018	96	
	National Petroleum Council	Business Organization	33	0.963018	32	
	North American Electric Reliability Coordinating Council (NERC		3,944	0.901722	3,556	
	North American Electric Reliability Coordinating Council (NERC	5	388.414	0.997716	388	
	North American Energy Standards Board (NAESB)	Business Organization	11	0.953162	10	
	North American Energy Standards Board (NAESB)	Industry Forum	8	0.963018	8	
	North American Transmission Forum Inc. (NATF)	Industry Forum	226	0.963018	217	

33

Schedule C-15 2023 Subsequent Year Adjustment		INDU	STRY ASSOCIATION DUES		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, Jun K. Park, Robert Coffey, Keith Ferguson Christopher Chapel, Michael Spoor		
FLORIDA PUBLIC SERVICE COMMISSION EXPLANATION: COMPANY: FLORIDA POWER & LIGHT COMPANY AND SUBSIDIARIES (CONSOLIDATED) DOCKET NO.: 20210015-EI		in cost of service most recent histo	ule of industry association dues included by organization for the test year and the prical year. Indicate the nature of each dividual dues less than \$10,000 may be	Projected T Prior Year Historical T X Proj Subse Witness: Scott R Robert			
					DuBose, Kathleen Slattery		
Line					sdictional		
No.	Name and Nature of Organization		(000's) ⁽¹⁾⁽²⁾	Factor	Amount (000's) ⁽¹⁾⁽²⁾		
1 2 3 4 5 6 7 8 9 10 11 2 3 4 5 6 7 8 9 10 11 2 3 4 5 6 7 8 9 10 11 2 3 4 5 6 7 8 9 10 11 2 3 4 5 6 7 8 9 10 11 2 3 4 5 6 7 8 9 10 11 10 10 10 10 10 10 10 10 10 10 10	Nuclear Utility Group on Equipment Qualification (NUGEQ) Platts Market Data Public Utility Research Center Public Utility Research Center S&P Global Inc. Southeastern Electric Exchange (SEE) The Conference Board Utilities Technology Council Westinghouse Owners Group (WOG) World 50 Dues less than \$10,000 aggregate Dues less than \$10,000 aggregate Total Industry Association Dues Amount Allocated to Affiliates via the Corporate Services Cha Adjusted Industry Association Dues	Technical/Professional Business Organization Industry Forum Industry Forum Industry Forum Industry Forum Professional Technical/Professional Professional Various Various	52 59 54 20 39 41 77 33 1,080 114 96 19,292 $$$ 22,152 (1,354) <u>20,798</u>	0.955755 0.963018 0.963018 0.997716 0.963018 0.963018 0.963018 0.963018 0.955755 0.963018 0.955652 0.960630	49 57 52 20 37 40 74 32 1,032 110 91 91 91 9 \$ 20,754 (1,301) 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 26 27 28	Lobby Expenses Included in Industry Association Dues		\$ -		\$ <u>-</u>		
29 30 31 32	NOTES: (1) THIS MFR DOES NOT REFLECT INDUSTRY ASSOCIAT (2) THIS MFR DOES NOT INCLUDE ANY ECONOMIC DEVE						

Schedule C-1 2023 Subseq	6 uent Year Adjustment		OUTSIDE PROFESSIONAL SERVICES			Page 1 of 1
COMPANY: FLORIDA POWER & LIGHT COMPANY b AND SUBSIDIARIES (CONSOLIDATED) If		Provide the following information regarding professional services during the test year. S by types such as accounting, financial, eng If a projected test period is used, provide or historical basis for services exceeding the g	Segregate the services ineering, legal or other. n both a projected and a	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		.5% (.005) of operation and maintenance e	kpenses.		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 4 5 6	Accounting					
7 8 9 10 11 12 13 14	Financial					
15 16 17 18 19 20 21 22	Engineering					
23 24 25 26 27 28 29	Legal					
30	Other (specify)	Systems i	nplementation and information technology	Variuos O&M and		
31 32 33 34 35 36 37	COGNIZANT WORLWIDE LTD Total Outside Professional Services	services		Capital	\$ 27,000	\$ 27,000
38 39						

Schedule C-17 2023 Subsequent Year Adjustment

PENSION COST

EXPLANATION Provide the following information concerning pension cost

for the test year, and the most recent historical year if the test year is projected.

 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: Liz Fuentes, Kathleen Slattery

Type of Data Shown:

FLORIDA PUBLIC SERVICE COMMISSION

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

DOCKET NO.: 20210015-EI

ine			Amount				
No.	Description	Subsequent	Test Year	Prior Year	Historical Year		
		2023	2022	2021	2020		
		(\$000)	(\$000)	(\$000)	(\$000)		
1	Service Cost	97.229	94,919	See pages 2 and 3	3 See pages 2 and 3		
2	Interest Cost ⁽¹⁾	70,590	71,097		3 See pages 2 and 3		
3	Expected Return on Assets (1)	(346,925)	(340,656)	See pages 2 and 3	3 See pages 2 and 3		
4	Amortization of Net (Gain) Loss	27.889	25.765		3 See pages 2 and 3		
5	Amortization of Prior Service Benefit	(605)	(605)		3 See pages 2 and 3		
6	ASC 715 Special Termination Benefit	3,400	16,700		3 See pages 2 and 3		
7	Total Net Periodic Pension (Credit) Cost - NextEra Energy, Inc. ⁽¹⁾	(148,422)	(132,780)		3 See pages 2 and 3		
8	Total Net Periodic Pension (Credit) Cost - Allocated to FPL	(97,679)	(88,365)		3 See pages 2 and 3		
9	For the Year:						
10	Expected Return on Assets (1)	(346,925)	(340,656)		3 See pages 2 and 3		
11	Assumed Rate of Return on Plan Assets (1)	7.35%	7.35%		3 See pages 2 and 3		
12	Amortization of Transition Asset or Obligation	0	-		3 See pages 2 and 3		
13	Percent of Pension (Credit) Cost Capitalized	36.8%	36.9%		3 See pages 2 and 3		
14	Pension Cost Recorded in Account 926 for FPL	(56,400)	(47,410)		3 See pages 2 and 3		
15	Minimum Required Contribution Per IRS	0	0		3 See pages 2 and 3		
16	Maximum Allowable Contribution Per IRS (2)	0	0		3 See pages 2 and 3		
17	Actual Contribution Made to the Trust Fund	0	0		3 See pages 2 and 3		
18	Actuarial Attribution Approach Used for Funding (3)	IRC § 430	IRC § 430	See pages 2 and 3	3 See pages 2 and 3		
19	Assumed Discount Rate for Computing Funding (4)	IRS Prescribed	IRS Prescribed	See pages 2 and 3	3 See pages 2 and 3		
20	Allocation Method Used to Assign Costs if the Utility Is Not the						
21	Sole Participant in the Plan. Attach the Relevant Procedures. ⁽¹⁾	Pensionable Earnings	Pensionable Earnings	See pages 2 and 3	3 See pages 2 and 3		
22	At Year End:	12/31/2022	12/31/2021	See pages 2 and	3 See pages 2 and 3		
23	Accumulated Benefit Obligation (5)	(3,405,918)	(3,416,006)	See pages 2 and 3	3 See pages 2 and 3		
24	Projected Benefit Obligation (5)	(3,490,883)	(3,501,224)	See pages 2 and 3	3 See pages 2 and 3		
25	Vested Benefit Obligation ⁽⁵⁾	(3,369,574)	(3,379,555)	See pages 2 and 3	3 See pages 2 and 3		
26	Assumed Discount Rate Projected Benefit Obligation (Settlement Rate) ⁽⁵⁾	2.73%	2.73%		3 See pages 2 and 3		
27	Assumed Discount Rate Service Cost ⁽⁵⁾	1.95%	1.96%	See pages 2 and 3	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	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	1,733,117	1,635,020	See pages 2 and	3 See pages 2 and 3		
32	Notes:						
33	(1) FPL participates in the NextEra Energy, Inc. Employee Pension Plan (Plan) sponsored by NextEra Energy, Inc. (NER						
34	NEE allocates the Net Periodic Pension (Credit) Cost to FPL based on the pensionable earnings of FPL as a perce	nt of total pensionable earnings in the Plan. Pensionable e	arnings 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						
38	(5) NEE does not allocate assets and liabilities of the Plan to individual participating subsidiaries. As such, the amount of	of the pension asset or liability recorded by FPL in Working	Capital as of each date represents	s the cumulative			
39	cost (credit) allocated to FPL based on each year's pensionable earnings and reflected in its cost of service.						
40 41	(6) Represents enhanced early retirement programs (7) Amount reflected at year and 12/31/2021 represents the sum of EPL's and Gutte papeign asset as of that data						

Supporting Schedules:

41

(7) Amount reflected at year-end 12/31/2021 represents the sum of FPL's and Gulf's pension asset as of that date.

Recap Schedules:

Schedule C-17 2023 Subsequent Year Adjustment

PENSION COST

test year is projected.

FLORIDA PUBLIC SERVICE COMMISSION

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

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

DOCKET NO.: 20210015-EI

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: Liz Fuentes, Kathleen Slattery

Line		Amount				
No.	Description	Subsequent 2023 (\$000)	Test Year 2022 (\$000)	Prior Year 2021 (\$000)	Historical Year 2020 (\$000)	
		(\$000)	(\$000)	(\$000)	(\$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	For the Year:					
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 17	Maximum Allowable Contribution Per IRS (2) Actual Contribution Made to the Trust Fund	See page 1 See page 1	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	Occ page 1	Occ page 1	into i rescribed	into i rescribed	
21	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>	See page 1	See page 1	12/31/2020	12/31/2019	
23	Accumulated Benefit Obligation (5)	See page 1	See page 1	(3,441,510)	(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	See page 1	See page 1	1,549,525	1,475,091	

Notes:

(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.

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. (2) The Maximum Deductible Contribution is anticipated to remain zero through the projection period.

(3) The Pension Protection Act dictates the actuarial cost method used by the Plan after 2007.

36 37 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. (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

32 33 34

35

Schedule C-17 2023 Subsequent Year Adjustment

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: FLORIDA POWER & LIGHT COMPANY

AND SUBSIDIARIES (PRE-CONSOLIDATION GULF)

DOCKET NO.: 20210015-EI



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:

___X_ Projected Test Year Ended 12/31/22

_____X_Prior Year Ended 12/31/21

_____ Historical Test Year Ended 12/31/20

___X__ Proj. Subsequent Yr Ended 12/31/23

Witness: Liz Fuentes, Kathleen Slattery

Line			Amount				
No.	Description		Subsequent 2023 (\$000)	Test Year 2022 (\$000)	Prior Year 2021 (\$000)	Historical Year 2020 (\$000)	
	Service Cent ⁽¹⁾				04.500	04.005	
1	Service Cost		See page 1	See page 1	91,530	84,925	
2	interest Cost		See page 1	See page 1	71,866	91,877	
3			See page 1	See page 1	(329,965)	(321,225)	
4	Amonization of Net (Gain) Loss		See page 1	See page 1	30,170	17,668	
5	Amonization of Filor Service Denenit		See page 1	See page 1	(605)	(740)	
6 7	ASC 715 Special Termination Benefit		See page 1	See page 1	v	15,885	
8	Total Net Periodic Pension (Credit) Cost - NextEra Energy, Inc. ⁽¹⁾ Total Net Periodic Pension (Credit) Cost - Allocated to Gulf ⁽¹⁾		See page 1	See page 1	(137,003)	(111,610) (6,821)	
0	Total Net Periodic Perision (Credit) Cost - Allocated to Gui		See page 1	See page 1	(7,481)	(0,821)	
9	For the Year:						
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 17	Maximum Allowable Contribution Per IRS (2) 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	See page 1 See page 1	IRC § 430	IRC § 430	
18	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		See page 1	See page 1	INS Flescibeu	IKS Flescibed	
21	Sole Participant in the Plan. Attach the Relevant Procedures. ⁽¹⁾		See page 1	See page 1	Pensionable Earnings	Pensionable Earnings	
22	At Year End:		See page 1	See page 1	12/31/2020	12/31/2019	
23	Accumulated Benefit Obligation (5)		See page 1	See page 1	(3,441,510)	(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	

Notes:

(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.

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. (2) The Maximum Deductible Contribution is anticipated to remain zero through the projection period.

(3) The Pension Protection Act dictates the actuarial cost method used by the Plan after 2007.

(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.

(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

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

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Schedule 2023 Subs	C-18 sequent Year Adjustment	LOBBYING EXPENSES, OTH	IER POLITICAL EXPENSES AND CIVIC/CHARITABLE CON	TRIBUTIONS Page 1 of 1
	PUBLIC SERVICE COMMISSION Y: FLORIDA POWER & LIGHT CO AND SUBSIDIARIES (CONSOL	MPANY	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 X Proj. Subsequent Yr Ended
DOCKET	NO.: 20210015-EI			Witness: Liz Fuentes
Line No.	(1)			
$ \begin{array}{r} 1 \\ 2 \\ 3 \\ 4 \\ 5 \\ 6 \\ 7 \\ 8 \\ 9 \\ 10 \\ 11 \\ 12 \\ 13 \\ 14 \\ 15 \\ 16 \\ 17 \\ 18 \\ 19 \\ 20 \\ 21 \\ 22 \\ 23 \\ 24 \\ 25 \\ 26 \\ 27 \\ 28 \\ 29 \\ 30 \\ \end{array} $			e, FPL did not include any expenses for lobbying, civic, politica ome for 2023. As a result, FPL does not have any expenses t	

Supporting Schedules:

Schedule C-19
2023 SUBSEQUENT YEAR AD

)		AMORT	ZATION/RECOVERY SCHEDULE - 12-MONTHS	
	YEAR ADJUSTMENT	EXPLANATION:	Provide a schedule for each Amortization/Recovery amount	Type of Data Shown:
FLUR	IDA FUBLIC SERVICE COMINISSION	EXPLANATION.	by account or sub-account currently in effect or proposed	51
~~~			, , , , , , , , , , , , , , , , , , , ,	_ Projected Test Year Ended: _/_/
COM	PANY: FLORIDA POWER & LIGHT COMPANY		and not shown on Schedule B-9.	_ Prior Year Ended: _/_/_
	AND SUBSIDIARIES (CONSOLIDATED)			_ Historical Test Year Ended: _/_/
			(\$000)	X Proj. Subsequent Yr Ended: 12/3
DOCK	KET NO. 20210015-EI			Witness: Scott R. Bores
	(1)		(2)	
Line No.	Account/Sub-account No. & Plant Account Title		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 Er	vironmental ^(b)	1,948	
3	407.0 - Amortization- Smith Unrecovered Plant-Non-ECRC ^(c)		2,579	
4	407.0 - Amortizaton-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 Plan		13	
8	407.3 - Regulatory Debits - Reg Debits-PLANT SCHOLZ & SMITH DECO	M 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 ⁽ⁱ⁾		(127,606)	
11	407.4 - Regulatory Credits - Reg Credits-Avoided AFUDC-FPSC (k)		(8,199)	
12	407.4 - Regulatory Credits - Reg Credits-Base ()		(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)	
	411.6 - Gain & Loss on Disposition - Gains from Disposition of Utility Plant		(6,024)	
18	411.8 - Gain & Loss on Disposition - Gains from Dis of Allows-A08 Environ		(0)	
19	557.9 - Other Expenses - Oth Exp-Amortization Cedar Bay Loss on PPA-A	05-Capacity ^(r)	90,060	
20 21	557.9 - Other Expenses - Oth Exp-Amortization ICL Loss-Cap-A05 $^{(s)}$		50,167	
22	^(a) In accordance with Rule 25-14.014 F.A.C., pursuant to SFAS 143, in per-	riods subsequent to th	e 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 amou	nt of the original estimate of undiscounted cash flows. The accretion ex	pense shall be recorded in a
24	separate subaccount.			
25	^(b) As part of the American Recovery and Reinvestment Act of 2009, FPL w			
26	These solar facilities were placed into service in 2009 and 2010. The conv			
27	^(c) In accordance with FPSC Order PSC-17-0178-S-EI, Docket No. 160170 ^(d) Amortization of Plant Smith Lipit 182, Plant Criet Asboords and Landfil		· · · · · · · · · · · · · · · · · · ·	r amoruzauon period.
28	Amortization of Flant Omitin, Onit 102, Flant Onst Ashponds and Landin			anastad in March 2010
29	^(e) Amortization over 14 year period of Deferred Taxes and related gross-u			
30	^(f) In accordance with FPSC Order PSC-17-0178-S-EI, Docket No. 160170			
31	^(g) On November 2, 2015, FPL filed an application pursuant to Section 203			
32 33	associated equipment by FPL to Clay Electric Cooperative, Inc. The Trans During the four-year period between the execution of the Asset Purchase			
33 34	Transmission Assets and resulting in a loss to FPL. This loss is amortized		any or the manadulon, i ric periorned replacement work, thereby inch	easing the net book value of the
35	^(h) In accordance with FPSC Order PSC-17-0178-S-EI, Docket No. 160170		mith 190 uprocovered inventory belences are being recovered over 15	veer emertization period

- In accordance with FPSC Order PSC-17-0178-S-EI, Docket No. 160170-EI/160186-EI, Plant Smith 1&2 unrecovered inventory lances are being recovered over 15 year amortization period
- 36 ^(II) 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 ^(I) 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 (I) 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 (e) 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.
- (*) 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.

Schedule C-20 (with RSAM) 2023 SUBSEQUENT YEAR ADJUSTMENT

FLOF	RIDA PUBLIC SERVICE COMMISS	SION	EXPLANATION: Provide			Type of Data Shown: _ Projected Test Year Ended: _/_/_					
СОМ	PANY: FLORIDA POWER & LIGHT AND SUBSIDIARIES (CON		base y indicat expens	or the historical base ye ear +1, and the test yea e the amount charged to ses. Complete columns cal base year and test ye	r. For each tax, o operating 5, 6, and 7 for the		_ Prior Year Ended: _/_/ _ Historical Test Year Ended: _/_/ X Proj. Subsequent Yr Ended: 12/31/23				
000	KET NO.: 20210015-EI		hielen		our only.		itness: Scott R. Bores z Fuentes	, Tara B. DuBose,			
	(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 CHARGEI TO OPERATING EXPENSES (\$000)			
1	FEDERAL UNEMPLOYMENT	0.600%	SEE NOTE #1	272	272	0.96912	264	26			
2 3	STATE UNEMPLOYMENT	0.100%	SEE NOTE #2	59	59	0.96912	57	5			
4 5	FICA	7.650%	SEE NOTE #3	49,451	49,451	0.96912	47,924	47,92			
6 7	PROPERTY TAX	VARIOUS	ASSESSED VALUE	839,973	839,973	0.96529	810,814	810,81			
8 9	GROSS RECEIPTS	2.500%	SEE NOTE #4	302,409	302,409	1.00000	302,409	302,40			
10 11	FRANCHISE FEE	VARIOUS	SEE NOTE #5	517,631	517,631	0.99996	517,611	517,61			
12 13	OTHER	VARIOUS	SEE NOTE #6	1,765	1,765	0.98416	1,737	1,73			
14 15 16	TOTAL		•	1,711,560	1,711,560	0.98204	1,680,816	1,680,81			
17 18 19 20 21	NOTES: 1) Federal Unemployment: Applie 2) State Unemployment: Applied t	0									
22 23	3) FICA: Applied to taxable wages	s of each employ	ee at a rate of 6.2% up to	a maximum of \$142,80	0 in 2023, and 1.45% to a	II taxable wages for MEDI	CARE.				
24 25	4) Gross Receipts: Applied to reve	enues collected f	rom the sales of electricit	y.							
26 27 28 29	5) Franchise Fee: Applied to base Franchise Fee is specified in fra		•			ses specified in the individ	ual franchise ordinand	ces.			
30 31	6) Other: Primarily represents taxe	es other than inc	ome taxes associated wit	h FPL's cost recovery cl	auses.						
32 33 34	7) In order to maintain a balanced the "with" and "without" RSAM ve			d equity ratio on a jurisd	ictional adjusted basis, th	e forecasted amounts for o	certain line items are s	slightly different betwee			
34 35	Note: Totals may not add due to r										

Schedule C-20 (without RSAM)
2023 SUBSEQUENT YEAR ADJUSTMENT

-LOP	RIDA PUBLIC SERVICE COMMISS	ION	EXPLANATION: Provide taxes f	e a schedule of taxes oth or the historical base ye			pe of Data Shown: Projected Test Year E	nded: //				
COM	IPANY: FLORIDA POWER & LIGHT AND SUBSIDIARIES (CON:		base y indicat expens	ear +1, and the test yea e the amount charged to ses. Complete columns cal base year and test ye	r. For each tax, o operating 5, 6, and 7 for the	_ _F _H	_ Prior Year Ended: _/_/_ _ Historical Test Year Ended: _/_/_ X Proj. Subsequent Yr Ended: 12/31/23					
oc	KET NO.: 20210015-EI						itness: Scott R. Bores z Fuentes	, Tara B. DuBose,				
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)				
_ine No.		RATE	TAX BASIS	TOTAL AMOUNT (\$000) (7)	AMOUNT CHARGED TO OPERATING EXPENSES (\$000)	JURISDICTIONAL FACTOR	AMOUNT (\$000)	JURISDICTIONAL AMOUNT CHARGE TO OPERATING EXPENSES (\$000)				
1 2	FEDERAL UNEMPLOYMENT	0.600%	SEE NOTE #1	272	272	0.96912	264	26				
3	STATE UNEMPLOYMENT	0.100%	SEE NOTE #2	59	59	0.96912	57	5				
4 5	FICA	7.650%	SEE NOTE #3	49,451	49,451	0.96912	47,924	47,92				
6 7	PROPERTY TAX	VARIOUS	ASSESSED VALUE	839,973	839,973	0.96529	810,814	810,81				
8 9	GROSS RECEIPTS	2.500%	SEE NOTE #4	302,406	302,406	1.00000	302,406	302,40				
10 11	FRANCHISE FEE	VARIOUS	SEE NOTE #5	517,626	517,626	0.99996	517,606	517,60				
12 13	OTHER	VARIOUS	SEE NOTE #6	1,765	1,765	0.98416	1,737	1,73				
14 15 16	TOTAL			1,711,552	1,711,552	0.98204	1,680,808	1,680,80				
17 18 19 20 21	NOTES: 1) Federal Unemployment: Applie 2) State Unemployment: Applied t	1) Federal Unemployment: Applied to taxable wages of each employee up to a maximum of \$7,000.										
22	,	0			0. in 0.000 and 4.45% to a							
23 24	3) FICA: Applied to taxable wages				10 in 2023, and 1.45% to a	III taxable wages for MEDI	CARE.					
25 26	4) Gross Receipts: Applied to reve	enues collected f	rom the sales of electricit	у.								
27 28 29	5) Franchise Fee: Applied to base Franchise Fee is specified in fra					ses specified in the individ	ual franchise ordinand	ces.				
30	6) Other: Primarily represents taxe	es other than inc	ome taxes associated wit	h FPL's cost recovery cl	lauses.							
31 32 33	7) In order to maintain a balanced the "with" and "without" RSAM ver			d equity ratio on a jurisd	lictional adjusted basis, th	e forecasted amounts for c	certain line items are s	slightly different betwe				
34												

Schedule C-21 (with RSAM) 2023 SUBSEQUENT YEAR ADJUSTMENT

REVENUE TAXES

FLORIDA PUBLIC SERVICE COMMISSION	E	EXPLANATION:	Provide a calculation of the Regulatory Type Assessment				ype of Data Shown: Projected Test Year En	ided: 12/31/22		
COMPANY: FLORIDA POWER & LIGHT COMPANY			base year, historical base	e year +1, and the test ye	ear.	Х	Prior Year Ended: 12/3	1/21		
AND SUBSIDIARIES (CONSOLIDATED)						Х	X Historical Test Year Ended: 12/31/20			
				(\$000)		Х	Proj. Subsequent Yr Er	nded: 12/31/23		
DOCKET NO.: 20210015-EI						V	Vitness: Scott R. Bores,	Liz Fuentes		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)		
Line		Gross Re	ceipts Tax			Regulatory Asse	essment Fee			
Line No.	Historical Base Year	listorical Base Year +1	Test Year	Subsequent Year	Historical Base Year	Historical Base Year +1	Test Year	Subsequent Year		
	2020	2021	2022 (1)	2023 (1)	2020	2021	2022 (1)	2023 (1)		
1 TOTAL OPERATING REVENUES	See pages 2 and 3	See pages 2 and 3		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 4	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		
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	(		
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			
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			
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			
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		
01										

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23 <u>Note:</u>

24 (i)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.

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30 Note: Totals may not add due to rounding.

FLOR	IDA PUBLIC SERVICE COMMISSION		EXPLANATION:	Provide a calculation of the			Type of Data Shown:				
				Regulatory Type Assessr				X Projected Test Year Ended: 12/31/22			
COM	PANY: FLORIDA POWER & LIGHT COMPANY			base year, historical base	e year +1, and the test y	ear.		Prior Year Ended: 12/3			
	AND SUBSIDIARIES (PRE-CONSOLID	ATION FPL)				Historical Test Year En					
				(	\$000)		Х	Proj. Subsequent Yr Er	nded: 12/31/23		
DOC	KET NO.: 20210015-EI						v	Witness: Scott R. Bores, Liz Fuentes			
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)		
			Gross Re	eceipts Tax			Regulatory Asse	essment Fee			
Line No.		Historical Base Year	Historical Base Year +1	Test Year	Subsequent Year	Historical Base Year	Historical Base Year +1	Test Year	Subsequent Year		
INO.		2020	2021	2022	2023	2020	2021	2022	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 ?		
2	LESS: UNBILLED RETAIL REVENUES	16,687	(4,853)		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		
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	C	0	See page 1	See page 1		
7	MISCELLANEOUS SERVICE REVENUE	24,305	43,560	See page 1	See page 1	(	0	See page 1	See page 1		
8	RENT ELECTRIC PROPERTY	54,584	58,059	See page 1	See page 1	(	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		40.007	(1.050)			40.007	(4.050)	<b>a 1</b>			
17	UNBILLED REVENUES	16,687	(4,853)		See page 1	16,687	(4,853)	See page 1	See page 1		
18 19	TAX AMOUNT ON UNBILLED REVENUES	417	(121)	) See page 1	See page 1	12	(3)	See page 1	See page 1		
20	TAX AMOUNT	262.765	273,780	See page 1	See page 1	7,819	8.069	See page 1	See page 1		

	-21 (with RSAM) EQUENT YEAR ADJUSTMENT			REVENUE TA	AXES				Page		
-	DA PUBLIC SERVICE COMMISSION	E		rovide a calculation of th				ype of Data Shown:			
				egulatory Type Assessr				X Projected Test Year Ended: 12/31/22			
COMP	ANY: FLORIDA POWER & LIGHT COMPANY		b	ase year, historical base	×	(Prior Year Ended: 12/3	1/21				
	AND SUBSIDIARIES (PRE-CONSOLIDA	TION GULF)					X	(Historical Test Year En	ded: 12/31/20		
				(	\$000)		х	(Proj. Subsequent Yr Er	nded: 12/31/23		
DOCK	ET NO.: 20210015-EI						v	Vitness: Scott R. Bores,	Liz Fuentes		
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)		
Line			Gross Rece	ipts Tax			Regulatory Asse	essment Fee			
No.			listorical 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		
2	LESS: UNBILLED RETAIL REVENUES	12,876	826	See page 1	See page 1	12,876		See page 1	See page		
3 4	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		
5	SALES FOR RESALE	76,332	189,427	See page 1	See page 1	76,218	189,427	See page 1	See page		
6	LATE PAYMENT FIELD COLLECTIONS	0	0	See page 1	See page 1	0	0	See page 1	See page		
7	MISCELLANEOUS SERVICE REVENUE	47,022	5,691	See page 1	See page 1	0	0	See page 1	See page		
-	RENT ELECTRIC PROPERTY	5,649	5,151	See page 1	See page 1	0	0	See page 1	See page		
9	OTHER REVENUES	12,124	13,538	See page 1	See page 1	6,266	3,820	See page 1	See page		
10	DEFERRED REVENUES	8,784	(15,324)	See page 1	See page 1	0	0	See page 1	See page		
	OTHER REVENUE ADJUSTMENTS	(3,619)	103,174	See page 1	See page 1	11,528	10,652	See page 1	See page		
12	TOTAL ADJUSTMENTS	146,291	301,657	See page 1	See page 1	94,012	203,899	See page 1	See page		
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		
	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		

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.								

Schedule C-21 (Without RSAM) 2023 SUBSEQUENT YEAR ADJUSTMENT					Page 1 of 3				
FLORIDA PUBLIC SERVICE COMMISSION		EXPLANATION:	Provide a calculation of th	ne Gross Receipt Tax ar	nd		Type of Data Shown:		
			Regulatory Type Assessn				X Projected Test Year Ended: 12/31/22		
COMPANY: FLORIDA POWER & LIGHT COMPANY			base year, historical base				X Prior Year Ended: 12/31/21		
AND SUBSIDIARIES (CONSOLIDATED)			Saco your, motoriour saco	your r, und the toot ye			X Historical Test Year Ended: 12/31/20		
			,	(\$000)			X Proj. Subsequent Yr Er		
			(	(\$000)			A Proj. Subsequent fr Er	ided. 12/31/23	
DOCKET NO.: 20210015-EI								Liz Fuentes	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	
		Gross Re	eceipts Tax			Regulatory As	sessment Fee		
Line	Historical Base Year	Historical Base Year +1		Subsequent Year	Historical Base Year	Historical Base Year +1	Test Year	Subsequent Year	
No.	2020	2021	2022	2023	2020	2021	2022	2023	
1 TOTAL OPERATING REVENUES	See pages 2 and 3	See pages 2 and 3	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	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	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			534,513	See pages 2 and 3		580,503	534,513	
6 LATE PAYMENT FIELD COLLECTIONS	See pages 2 and 3			70,289	See pages 2 and 3		0	0	
7 MISCELLANEOUS SERVICE REVENUE	See pages 2 and 3			32,031	See pages 2 and 3		0	0	
8 RENT ELECTRIC PROPERTY	See pages 2 and 3			67,764	See pages 2 and 3		0	0	
9 OTHER REVENUES 10 DEFERRED REVENUES	See pages 2 and 3			132,815	See pages 2 and 3		83,430	86,499	
10 DEFERRED REVENUES 11 OTHER REVENUE ADJUSTMENTS	See pages 2 and 3 See pages 2 and 3			2,981 140,288	See pages 2 and 3 See pages 2 and 3		1.060	2,523	
12 TOTAL ADJUSTMENTS	See pages 2 and 3			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			12.093.210	See pages 2 and 3	1 0	12,536,978	12.450.356	
14 TAX RATE - BILLED REVENUES	See pages 2 and 5	See pages 2 and 3	2.500%	2.500%	See pages 2 and 5	See pages 2 and 5	0.072%	0.072%	
15 TAX AMOUNT ON BILLED REVENUES	See pages 2 and 3	See pages 2 and 3		302.330	See pages 2 and 3	See pages 2 and 3	9.027	8,964	
16	,9	1.9		,	, .9	, 3	*,*=:	-,	
17 UNBILLED REVENUES	See pages 2 and 3	See pages 2 and 3	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			75	See pages 2 and 3	15	(0)	2	
19	. 0	. 0	( )		. 0	. 0	( )		
20 TAX AMOUNT	See pages 2 and 3	See pages 2 and 3	3 303,190	302,406	See pages 2 and 3	See pages 2 and 3	9,026	8,966	

Note: (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 26 "with" and "without" RSAM versions of this MFR.

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28

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30 Note: Totals may not add due to rounding.

nedule C-21 (without RSAM) 3 SUBSEQUENT YEAR ADJUSTMENT			REVENUE ⁻	IAXES				Page	
FLORIDA PUBLIC SERVICE COMMISSION	E	XPLANATION:	Provide a calculation of the	ne Gross Receipt Tax a	nd		Type of Data Shown:		
			Regulatory Type Assessr	ment Fee for the historic	al		X Projected Test Year Ended: 12/31/22 X Prior Year Ended: 12/31/21		
COMPANY: FLORIDA POWER & LIGHT COMPAN	١Y		base year, historical base	e year +1, and the test y	/ear.				
AND SUBSIDIARIES (PRE-CONSOLI	DATION FPL)				X Historical Test Year Ended: 12/31/20				
			(	\$000)			X Proj. Subsequent Yr Er	ided: 12/31/23	
DOCKET NO.: 20210015-EI						,	Witness: Scott R. Bores,	Liz Fuentes	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	
		Gross Rec	eipts Tax			Regulatory Ass	sessment Fee		
Line	Historical Base Year H	istorical Base Year +1	Test Year	Subsequent Year	Historical Base Year	Historical Base Year +1	Test Year	Subsequent Year	
No.	2020	2021	2022	2023	2020	2021	2022	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 pag	
2 LESS: UNBILLED RETAIL REVENUES	16,687	(4,853)	See page 1	See page 1	16,687	(4,853)	See page 1	See pag	
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 pag	
5 SALES FOR RESALE	446,957	474,732	See page 1	See page 1	469,346	474,732	See page 1	See pag	
6 LATE PAYMENT FIELD COLLECTIONS	60,585	61,505	See page 1	See page 1	0	0	See page 1	See pag	
7 MISCELLANEOUS SERVICE REVENUE	24,305	43,560	See page 1	See page 1	0	0	See page 1	See pag	
8 RENT ELECTRIC PROPERTY	54,584	58,059	See page 1	See page 1	0	0	See page 1	See pag	
9 OTHER REVENUES	99,066	86,741	See page 1	See page 1	69,812	59,920	See page 1	See pag	
10 DEFERRED REVENUES	34,166	42,343	See page 1	See page 1	(786)	0	See page 1	See pag	
11 OTHER REVENUE ADJUSTMENTS	143,155	23,290	See page 1	See page 1	(24,395)		See page 1	See pag	
12 TOTAL ADJUSTMENTS	862,816	790,229	See page 1	See page 1	513,977	534,652	See page 1	See pag	
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 pag	
14 TAX RATE - BILLED REVENUES	2.500%	2.500%			0.072%	0.072%			
15 TAX AMOUNT ON BILLED REVENUES 16	262,347	273,902	See page 1	See page 1	7,807	8,072	See page 1	See pag	
17 UNBILLED REVENUES	16,687	(4,853)	See page 1	See page 1	16,687	(4,853)	See page 1	See pag	
18 TAX AMOUNT ON UNBILLED REVENUES 19	417	(121)	See page 1	See page 1	12	(1,000) (3)	See page 1	See pag	
20 TAX AMOUNT	262.765	273.780	See page 1	See page 1	7.819	8.069	See page 1	See pag	

Schedule C-21 (without RSAM) 2023 SUBSEQUENT YEAR ADJUSTMENT		REVENUE TA	AXES				Page 3 of 3		
FLORIDA PUBLIC SERVICE COMMISSION		EXPLANATION:	Provide a calculation of the	Ту	Type of Data Shown: X Projected Test Year Ended: 12/31/22				
		I	Regulatory Type Assessr	Х					
COMPANY: FLORIDA POWER & LIGHT COMPAN	١Y	I	base year, historical base	e year +1, and the test y	ear.	Х	Prior Year Ended: 12/3	1/21	
AND SUBSIDIARIES (PRE-CONSOLI	DATION GULF)			Х	X Historical Test Year Ended: 12/31/20				
			(	(\$000)		Х	Proj. Subsequent Yr En	ded: 12/31/23	
DOCKET NO.: 20210015-EI						w	itness: Scott R. Bores,	Liz Fuentes	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	
Line		Gross Rec	Gross Receipts Tax				Regulatory Assessment Fee		
No.	Historical Base Year	Historical Base Year +1	Test Year	Subsequent Year	Historical Base Year	Historical Base Year +1	Test Year	Subsequent Year	
110:	2020	2021	2022	2023	2020	2021	2022	2023	
1 TOTAL OPERATING REVENUES	1,395,847	1	See page 1	See page 1	1,395,847	11 -	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	

5		1,002,071	1,575,542	occ page 1	Occ page 1	1,002,071	1,070,042	occ page 1
4								
5	SALES FOR RESALE	76,332	189,427	See page 1	See page 1	76,218	189,427	See page 1
6	LATE PAYMENT FIELD COLLECTIONS	0	0	See page 1	See page 1	0	0	See page 1
7	MISCELLANEOUS SERVICE REVENUE	47,022	5,691	See page 1	See page 1	0	0	See page 1
8	RENT ELECTRIC PROPERTY	5,649	5,151	See page 1	See page 1	0	0	See page 1
9	OTHER REVENUES	12,124	13,538	See page 1	See page 1	6,266	3,820	See page 1
10	DEFERRED REVENUES	8,784	(15,324)	See page 1	See page 1	0	0	See page 1
11	OTHER REVENUE ADJUSTMENTS	(3,619)	103,174	See page 1	See page 1	11,528	10,652	See page 1
12	TOTAL ADJUSTMENTS	146,291	301,657	See page 1	See page 1	94,012	203,899	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
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
16	—							
17	UNBILLED REVENUES	12,876	826	See page 1	See page 1	12,876	826	See page 1
18	TAX AMOUNT ON UNBILLED REVENUES	322	21	See page 1	See page 1	9	1	See page 1
19								
20	TAX AMOUNT	31,239	31,878	See page 1	See page 1	937	989	See page 1
21	=							
22	Note: Totals may not add due to rounding.							
	,							

See page 1 See page 1

See page 1 See page 1

See page 1

See page 1 See page 1

See page 1

# SCHEDULE C-22 (with RSAM) 2023 Subsequent Year Adjustment

# FLORIDA PUBLIC SERVICE COMMISSION

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

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

DOCKE	ET NO.: 20210015-EI		(\$000)		Witness: Liz Fuentes			
LINE	(1)	(2)	(3) CURRENT TA	(4) X	(5)	(6) DEFERRED TAX	(7)	
NO.	DESCRIPTION	STATE	FEDERAL	TOTAL (Notes A, B)	STATE		OTAL (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		

SUPPORTING SCHEDULES: C-23 (with RSAM)

RECAP SCHEDULES: C-4 (with RSAM)

### SCHEDULE C-22 (with RSAM) 2023 Subsequent Year Adjustment

PAGE 2 OF 2

# FLORIDA PUBLIC SERVICE COMMISSION

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

# Type of Data Shown:

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

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

	: 20210015-EI		(\$000)				Witness: Liz Fuentes			
LINE	(1)		(2)	(3) CURRENT TAX	(4)		(5)	(6) DEFERRED	(7) TAX	
NO.	DESCRIPTION		STATE	FEDERAL	TOTAL (Notes A, B)		STATE	FEDERAL	TOTAL (Notes A, B)	
41	Permanent Adjustments To Taxable Income									
41	Equity AFUDC Depreciation		48,480	48,480						
43	Non-Deductible Compensation		37,012	37,012						
43			,	,						
	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	Total Adjustments to Delened income Tax						00	17,314		
66	State Income Tax	¢	F7 000			¢	444 454			
	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				<u> </u>						
79	NOTES:									
30	(A) Summary Of Income Tax Expense		Federal	State	Total					
30 B1	Current Tax Expense		61,857	57,998	119,855					
32	Deferred Income Taxes		156,488	111,154	267,642					
52 83	Investment Tax Credits, Net		177,420	111,104	177,420					
				160 150						
84	Total Income Tax Provision		395,765	169,152	564,917					
35										
86	(B) In order to maintain a balanced capital structure reflect	cting FPL	's proposed equity ratio	o on a jurisdictional	basis, the forecasted amo	ounts for ce	ertain line items are	slightly different b	etween the "with" and "with	
37	versions of this MFR.									
88										

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# FLORIDA PUBLIC SERVICE COMMISSION

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

Type of Data Shown:

Witness: Liz Fuentes

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., 20210013-EI			(\$000)		Williess. Liz Fuernes		
LINE	(1)	(2)	(3) (4) CURRENT TAX	(5)	(6) (7) DEFERRED TAX		
NO.	DESCRIPTION	STATE	FEDERAL TOTAL (Note	es A, B) STATE	FEDERAL TOTAL (Notes A,	, B)	
1	NET UTILITY OPERATING INCOME	\$ 3,201,676 \$	3,201,676				
2	ADD INCOME TAX ACCOUNTS	\$ 3,201,070 \$ 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		2,331,301	2,331,301				
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		
10	Net Book/Tax Depreciation	(1,218,829)	(816,688)	67,036	157,427		
12		(1,210,020)	(010,000)	07,000	101,421		
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		

SUPPORTING SCHEDULES: C-23 (without RSAM)

# (\$000)

# FLORIDA PUBLIC SERVICE COMMISSION

### 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 ___/__/

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

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

____

DOCKET NO.: 20210015-EI			(\$000)				Witness: Liz Fuentes			
	(1)		(2)	(3)	(4)		(5)	(6)	(7)	
LINE	( )			CURRENT TAX				DEFERRED		
NO.	DESCRIPTION		STATE	FEDERAL	TOTAL (Notes A, B)		STATE	FEDERAL	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)	0,001						
40	TOTAL PERMANENT ADJUSTMENTS		122,550	122,600						
	TOTAL PERMANENT ADJUSTMENTS		122,550	122,000						
48			4 05 4 0 45							
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		
	Total Adjustments to Delened Income Tax						00	17,450		
65	State Income Tax	\$	F7 000			¢	111 150			
66	State Income Tax	φ	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:									
			Federal	Ctata	Total					
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 reflect	ting FPL	L's proposed equ	ity ratio on a jurisd	ictional basis, the forecas	ted amounts	s for certain line	items are slight	ly different between the "with" and "without"	
87	RSAM versions of this MFR.							-		

87 RSAM versions of this MFR.

⁸⁸ 89

# FLORIDA PUBLIC SERVICE COMMISSION

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

# DOCKET NO.: 20210015-EI

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.

# Witness: Scott R. Bores, Liz Fuentes

X Historical Test Year Ended: 12/31/20 X Proj. Subsequent Yr Ended: 12/31/23

_ Projected Test Year Ended: _/_/_

Type of Data Shown:

_ Prior Year Ended: _/_/_

	(1)	(2)	(3)	
Line No.	Description	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 4	AMORTIZATION OF DEBT DISCOUNT, PREMIUM, ISSUING EXPENSE & LOSS ON REAQUIRED DEBT	See Pages 2 and 3	20,018	
5	INTEREST ON SHORT TERM DEBT (Note A)	See Pages 2 and 3	8,354	
6 7 8	INTEREST ON CUSTOMER DEPOSITS	See Pages 2 and 3	11,027	
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				
17 18				
10	Note:			
20	(A) Amount has been reduced by activity associated with non-electric subsidia	aries of FPL.		
21 22				
22				
24				
25				
26 27				
28				
29				
30 31				
32				
33	TOTALS MAY NOT ADD DUE TO ROUNDING			

Schedule C-23 (with RSAM)
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. Type of Data Shown: VI Projected Test Year Ended: //______ VI 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. X Historical Test Year Ended: 12/31/20

# 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 4	AMORTIZATION OF DEBT DISCOUNT, PREMIUM, ISSUING EXPENSE & LOSS ON REAQUIRED DEBT	15,284	See page 1	
5	INTEREST ON SHORT TERM DEBT (Note A)	3,278	See page 1	
6 7 8	INTEREST ON CUSTOMER DEPOSITS	9,728	See page 1	
9	OTHER INTEREST EXPENSE	596	See page 1	
10 11 12	LESS ALLOWANCE FOR FUNDS USED DURING CONSTRUCTION	(18,002)	See page 1	
13	TOTAL INTEREST EXPENSE	591,489	See page 1	
14 15 16 17 18 20 21 22 23 24 25 26 27 28 29 30 31 32	Note: (A) Amount has been reduced by activity associated with non-electric subsidia	aries of FPL.		
33	TOTALS MAY NOT ADD DUE TO ROUNDING			

Schedule C-23 (with RSAM)
2023 SUBSEQUENT YEAR ADJUSTMENT

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

# DOCKET NO.: 20210015-EI

Witness: Scott R. Bores, Liz Fuentes

Line No.				
	Description	HISTORICAL BASE YEAR ENDED 12/31/2020 (\$000)	SUBSEQUENT YEAR ENDED 12/31/2023 (\$000)	
	INTEREST ON LONG TERM DEBT	43,906	See page 1	
	AMORTIZATION OF DEBT DISCOUNT, PREMIUM, ISSUING EXPENSE & LOSS ON REAQUIRED DEBT	2,563	See page 1	
5	INTEREST ON SHORT TERM DEBT	5,384	See page 1	
6 7   8	INTEREST ON CUSTOMER DEPOSITS	792	See page 1	
9 (	OTHER INTEREST EXPENSE	59	See page 1	
10 11 I 12	LESS ALLOWANCE FOR FUNDS USED DURING CONSTRUCTION	(11,685)	See page 1	
	TOTAL INTEREST EXPENSE	41,020	See page 1	
14 15				
16				
17 18				
19				
20				
21 22				
23				
24 25				
25 26				
27				
28 29				
29 30				
31				
32 33	TOTALS MAY NOT ADD DUE TO ROUNDING			

Schedule C-23 (Without RSAM) 2023 SUBSEQUENT YEAR ADJUSTMENT	IN	TEREST IN TAX EXPENSE CALCULATION	Page 1 of 3
FLORIDA PUBLIC SERVICE COMMISSION	EXPLANATION:	Provide the amount of interest expense used to calculate	Type of Data Shown:
		net operating income taxes on Schedule C-22.	_ Projected Test Year Ended: _/_/_
COMPANY: FLORIDA POWER & LIGHT COMPANY		If the basis for allocating interest used in the tax calculation	_ Prior Year Ended: _/_/_
AND SUBSIDIARIES (CONSOLIDATED)		differs from the basis used in allocating current income tax	X Historical Test Year Ended: 12/31/20
		expense, the differing bases should be clearly identified.	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) (Note A)	
1	INTEREST ON LONG TERM DEBT (Note A)	See pages 2 and 3	789,820	
2 3 4	AMORTIZATION OF DEBT DISCOUNT, PREMIUM, ISSUING EXPENSE & LOSS ON REAQUIRED DEBT	See pages 2 and 3	20,018	
5	INTEREST ON SHORT TERM DEBT (Note A)	See pages 2 and 3	8,354	
6 7 8	INTEREST ON CUSTOMER DEPOSITS	See pages 2 and 3	11,027	
9	OTHER INTEREST EXPENSE	See pages 2 and 3	217	
10 11 12	LESS ALLOWANCE FOR FUNDS USED DURING CONSTRUCTION	See pages 2 and 3	(14,432)	
13	TOTAL INTEREST EXPENSE	See pages 2 and 3	815,004	
14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30 31 32	Note: (A) Amount has been reduced by activity associated with non-electric subsidia	aries of FPL.		
33	TOTALS MAY NOT ADD DUE TO ROUNDING			

Schedule C-23 (Without RSAM) 2023 SUBSEQUENT YEAR ADJUSTMENT		INTEREST IN TAX EXPENSE CALCULATION		Page 2 of 3
FLORIDA PUBLIC SERVICE COMMISSION	EXPLANATION:	Provide the amount of interest expense used to calculate	Type of Data Shown:	
		net operating income taxes on Schedule C-22.	_ Projected Test Year Ended: _/_/_	
COMPANY: FLORIDA POWER & LIGHT COMPANY		If the basis for allocating interest used in the tax calculation	_ Prior Year Ended: _/_/_	
AND SUBSIDIARIES (PRE-CONSOLIDATION FPL)	1	differs from the basis used in allocating current income tax	X Historical Test Year Ended: 12/31/2	0
		expense, the differing bases should be clearly identified.	X Proj. Subsequent Yr Ended: 12/31/2	3

		(0)	
	(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 4	AMORTIZATION OF DEBT DISCOUNT, PREMIUM, ISSUING EXPENSE & LOSS ON REAQUIRED DEBT	15,284	See page 1
5	INTEREST ON SHORT TERM DEBT (Note A)	3,278	See page 1
6 7 8	INTEREST ON CUSTOMER DEPOSITS	9,728	See page 1
9	OTHER INTEREST EXPENSE	596	See page 1
10 11 12	LESS ALLOWANCE FOR FUNDS USED DURING CONSTRUCTION	(18,002)	See page 1
13	TOTAL INTEREST EXPENSE	591,489	See page 1
14 15			
15			
17			
18 19	Note:		
20	(A) Amount has been reduced by activity associated with non-electric subsidia	aries of FPL.	
21			
22 23			
24			
25			
26 27			
28			
29 30			
30 31			
20			

32 33 TOTALS MAY NOT ADD DUE TO ROUNDING

Witness: Scott R. Bores, Liz Fuentes

Schedule C-23 (Without RSAM) 2023 <u>SUBSEQUENT YEAR ADJUSTMENT</u>	IN	TEREST IN TAX EXPENSE CALCULATION	Page 3 of 3
FLORIDA PUBLIC SERVICE COMMISSION	EXPLANATION:	Provide the amount of interest expense used to calculate	Type of Data Shown:
		net operating income taxes on Schedule C-22.	_ Projected Test Year Ended: _/_/_
COMPANY: FLORIDA POWER & LIGHT COMPANY		If the basis for allocating interest used in the tax calculation	_ Prior Year Ended: _/_/_
AND SUBSIDIARIES (PRE-CONSOLIDATION GULF	·)	differs from the basis used in allocating current income tax	X Historical Test Year Ended: 12/31/20
		expense, the differing bases should be clearly identified.	X Proj. Subsequent Yr Ended: 12/31/23

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 2	INTEREST ON LONG TERM DEBT	43,906	See page 1
2 3 4	AMORTIZATION OF DEBT DISCOUNT, PREMIUM, ISSUING EXPENSE & LOSS ON REAQUIRED DEBT	2,563	See page 1
5	INTEREST ON SHORT TERM DEBT	5,384	See page 1
6 7 8	INTEREST ON CUSTOMER DEPOSITS	792	See page 1
9 10	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 15 16 17 18			
19 20 21 22			
22 23 24 25			
26 27 28			
29 30 31			
32 33	TOTALS MAY NOT ADD DUE TO ROUNDING		
55	TOTALS WAT NOT ADD DOL TO ROUNDING		

Schedule C-24 PARENT(S) DEBT INFORMATION 2023 Subsequent Year Adjustment					Page 1 of 1
COMPA	A PUBLIC SERVICE COMMISSION NY: FLORIDA POWER & LIGHT COMPAN AND SUBSIDIARIES (CONSOLIDATI T NO.: 20210015-EI		by reason of interest expense	order to adjust income tax expenses of parent(s) that may be invested in the If a projected test period is used, d historical basis.	Type of Data Shown: Projected Test Year Ended/_/ Prior Year Ended/_/ Historical Test Year Ended/_/ X Proj. Subsequent Yr Ended 12/31/23 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 OUTSTA	NDING 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	\$	100.00%		<u> </u> %
10	Weighted cost of parent debt x 25.345%	o (or applicable consolid	ated tax rate) x equity of subsidia	ary =	%

	lule C-25 Subsequent Year Adjustment	DEFERREI	D TAX ADJUSTMENT		Page 1 of 3
	IDA PUBLIC SERVICE COMMISSION EXPLANATION: PANY: FLORIDA POWER & LIGHT COMPANY AND SUBSIDIARIES (CONSOLIDATED)	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// X Proj. Subsequent Yr Ended 12/31/23
DOC	ET NO.: 20210015-EI			,	Witness: Liz Fuentes
	(1)	(2)	(3)	(4)	
Line No.		Protected (\$000's)	Unprotected (\$000's)	Total <u>Excess/(Deficient)</u> (\$000's)	
1. 2.	Balance at Beginning of the Historical Year Historical Year Amortization	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 See pages 2 and 3	
3. 4.	Balance at Beginning of Historical Year + 1 Historical Year + 1 Amortization	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 See pages 2 and 3	
5. 6.	Balance at Beginning of Projected Test Year Projected Test Year Amortization	2,330,088 (59,619)	513,537 (92,994)	2,843,625 (152,613)	
7. 8.	Balance at Beginning of Subsequent Year Subsequent Year Amortization	2,270,468 (64,151)	420,544 (95,426)	2,691,012 (159,577)	
9.	Balance at End of Subsequent Year	2,206,317	325,118	2,531,435	

	dule C-25 Subsequent Year Adjustment	DEFEF	RRED TAX ADJUSTMENT		Page 2 of 3
FLORIDA PUBLIC SERVICE COMMISSION EXPLANATION: COMPANY: FLORIDA POWER & LIGHT COMPANY AND SUBSIDIARIES (PRE-CONSOLIDATION FPL)		tax balances due to statutory tax rates di	on required to present the excess protected and unprotected timing fferent from the current tax rate. ss represent timing differences du preciation rates.	Type of Data Shown:         Projected Test Year Ended//         Prior Year Ended//         Historical Test Year Ended//         X       Proj. Subsequent Yr Ended 12/31/23	
DOC	KET NO.: 20210015-EI				Witness: Liz Fuentes
	(1)	(2)	(3)	(4)	
Line No.		Protected (\$000's)	Unprotected (\$000's)	Total Excess/(Deficient) (\$000's)	
1. 2.	Balance at Beginning of the Historical Year Historical Year Amortization	2,185,407 (73,507)	697,216 (90,685)	2,882,624 (164,192)	
3. 4.	Balance at Beginning of Historical Year + 1 Historical Year + 1 Amortization	2,111,901 (36,434)	606,531 (92,994)	2,718,432 (129,427)	
5. 6.	Balance at Beginning of Projected Test Year Projected Test Year Amortization	See page 1 See page 1	See page 1 See page 1	See page 1 See page 1	
7. 8.	Balance at Beginning of Subsequent Year Subsequent Year Amortization	See page 1 See page 1	See page 1 See page 1	See page 1 See page 1	
9.	Balance at End of Subsequent Year	See page 1	See page 1	See page 1	

	tule C-25 Subsequent Year Adjustment	Page 3 of 3			
	AND SUBSIDIARIES (PRE-CONSOLIDATION GULF)	tax balances due to p statutory tax rates diff	n required to present the excess rotected and unprotected timing erent from the current tax rate. a represent timing differences du reciation rates.	Type of Data Shown: Projected Test Year Ended// Prior Year Ended/_/ Historical Test Year Ended// X Proj. Subsequent Yr Ended 12/31/23	
DOC	KET NO.: 20210015-EI			١	Vitness: Liz Fuentes
	(1)	(2)	(3)	(4)	
Line No.		Protected (\$000's)	Unprotected (\$000's)	Total <u>Excess/(Deficient)</u> (\$000's)	
1. 2.	Balance at Beginning of the Historical Year Historical Year Amortization	269,299 (8,901)	0	269,299 (8,901)	
3. 4.	Balance at Beginning of Historical Year + 1 Historical Year + 1 Amortization	260,398 (5,777)	0 0	260,398 (5,777)	
5. 6.	Balance at Beginning of Projected Test Year Projected Test Year Amortization	See page 1 See page 1	See page 1 See page 1	See page 1 See page 1	
7. 8.	Balance at Beginning of Subsequent Year Subsequent Year Amortization	See page 1 See page 1	See page 1 See page 1	See page 1 See page 1	
9.	Balance at End of Subsequent Year	See page 1	See page 1	See page 1	

Schedule C-26 2023 Subsequent Year Adjustment		INCOME TAX RETURNS	Page 1 of 1
FLORIDA PUBLIC SERVICE COMMISSION	EXPLANATION:	Provide a copy of the company's most recent consolidated Federal Income Tax Return, State Income Tax Return and	Type of Data Shown: Projected Test Year Ended//
COMPANY: FLORIDA POWER & LIGHT COMPANY AND SUBSIDIARIES (CONSOLIDATED)		most recent final IRS revenue agent's report.	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 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.

Schedule C-27 2023 Subsequent Year Adjustment		CONSOLIDATED TAX INFORMATION	Page 1 of 1
FLORIDA PUBLIC SERVICE COMMISSION	EXPLANATION:	Provide a summary of the specific tax effects (in dollars) of filing a consolidated return for the test year. Identify	Type of Data Shown: Projected Test Year Ended / /
COMPANY: FLORIDA POWER & LIGHT COMPANY AND SUBSIDIARIES (CONSOLIDATED)		the nature and amount of benefits to the company and to the ratepayers.	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 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.

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.

Schedule C-28 2023 Subsequent Year Adjustment

FLORIDA PUBLIC SEI COMPANY: FLORIDA AND SUBS DOCKET NO.: 202100	Provide the reque	sted miscellaneou	us tax information.	Prior Year Historical	est Year Ended Ended// Fest Year Ended equent Yr Ended 12	 //		
Line No.	(1)		(2)	(3)	(4)	(5)	(6)	(7)
1 2 NOTE: FPL and	d Gulf were not consolidated ir	n 2020. See pre-consolid	ation FPL and pre-c	onsolidated Gulf	responses for Histo	rical Year Ended [·]	12/31/20 contained	in the MFR

3 Schedules for the 2022 Test Year.

	ıle C-29 ubsequent Year Adjustn	nent			GAINS AND LOSSE	ES ON DISPOSITION	N OF PLANT (	OR PROPERTY				Page	1 of 3
FLORIDA PUBLIC SERVICE COMMISSION COMPANY: FLORIDA POWER & LIGHT COMPANY AND SUBSIDIARIES (CONSOLIDATED) DOCKET NO.: 20210015-EI			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: 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: 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 3 4 5 6 7 8 9	ACCOUNT 407.410 - 0 See pages 2 and 3 See pages 2 and 3 See pages 2 and 3 NONE NONE SUBTOTAL	<u>GAIN FROM DISPO</u>	SITION OF UTII 2019 2020 2021 2022 2022 2023		SERVICE		- - -					-	
10 11 12 13 14 15 16 17	ACCOUNT 411.610 - 0 See pages 2 and 3 See pages 2 and 3 See pages 2 and 3 NONE NONE SUBTOTAL	GAIN FROM DISPO	<u>SITION OF UTII</u> 2019 2020 2021 2022 2023							 		-	
18 19 20 21 22 23 24 25 26	Note: (A) Gain or loss net of	closing costs associ	iated with the sa	le.									
27 28 29 30 31 32 Support	ing Schedules:							Recap Schedules	s:				

Schedule C-29
2023 Subsequent Year Adjustment

# FLORIDA PUBLIC SERVICE COMMISSION

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

AND SUBSIDIARIES (I RE-CONSOLIDATION I

# DOCKET NO.: 20210015-EI

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:

___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: Keith Ferguson, Scott R. Bores

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10) Net Book	(11)	(12) Amounts	(13) Prior Cases
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)	Value on Disposal Date (\$000)	Gain or (Loss) (A) (\$000)	Allowed Prior Cases	Test Year Ended //
1	ACCOUNT 407.410 - 0	GAIN FROM DISPOS	ITION OF UT	ILITY PLANT IN	SERVICE								
3	ITEM DOES NOT MEE		2019				-		-	-	-	-	-
4	ITEM DOES NOT MEE	ET THRESHOLD	2020				-		-	-	-	-	-
5	OKLAWAHA - STATE	OF FLORIDA SALE	2021				21		-	21	2,419	-	-
6	MIAMI BEACH SUB D	EV 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	ACCOUNT 411.610 - 0	GAIN FROM DISPOS											
14	NONE		2019				-		-	-	-	-	-
15	NONE		2020				-		-	-	-	-	-
16	NONE		2021				-		-	-	-	-	-
17	See page 1		2022										
18	See page 1		2023										
19	SUBTOTAL						-		-	-	-	-	-
20													
21													
22 23	Mater												
23 24	Note: (A) Gain or loss net of	alaaing aaata aaaaaia	tod with the e										
24 25	(A) Gain of loss fiel of	closing costs associa		ale.									
26													
20													
28													
29													
30													
31													
32													

Supporting Schedules:

Recap Schedules:

chedule C-29 023 Subsequent Year Adjustment	GAINS AND LOSSE	S ON DISPOSITION OF	F PLANT OR P	ROPERTY				Page	3 of 3
LORIDA PUBLIC SERVICE COMMISSION OMPANY: GULF POWER COMPANY AND SUBSIDIARIES (PRE-CONSOLIDATION OCKET NO.: 20210015-EI	plant and property pro service for the test ye each item with a gain more than .1% of tota	Provide a schedule of gains and losses on deposition 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: 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: Keith Ferguson, Scott R. Bores			
(1) (2) (3) (4) Original ne Description Date Date Classificat o. of Property Acquired Disposed Accoun		(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       Note: Gulf Power Company has no gains or losses         3       4         5       6         6       7         8       9         10       11         12       13         14       15         16       17         18       19         20       21         21       22         23       Note:         24       (A) Gain or loss net of closing costs associated wit         25       26         27       28         29       30		or more than .1% of tota	al plant. There	have been no amou	nts listed on prid	Dr Cases.			
31									

### Schedule C-30 2023 Subsequent Year Adjustment

DOCKET NO.: 20210015-EI

Page 1 of 2

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 __/ _/__
X. Proj. Subsequent Yr Ended 12/31/23

Witness: Keith Ferguson

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	
	Name of		Type of		Charge of	or Credit			
	Company		Service		During	Year	Amount	Allocation Method	
	or	Relation	Provided	Effective			Included	Used to Allocate	
Line	Related	to	or	Contract	Amount	Acct. No.	in	Charges Between	
No.	Party	Utility	Received	Date	(000)		Test Year	Companies	
	,	- ,	(See Note 7)		()				
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	Noxiela Enorgy Nobolioco, EEO	/ unitate	Birot charges it (bee itote 2)		10,001		10,001		
5	FPL Energy Services, Inc.	Affiliate	Direct Charges P (see Note 1)	N/A	(6 772)	See Note 3	(6,772)	N/A	
6	TTE Energy Bervices, Inc.	Anniate	Birect onarges ( (see Note 1)	19/75	(0,112)		(0,772)	N/A	
7	FPL Energy Services, Inc.	Affiliate	Direct Charges R (see Note 2)	N/A	175	See Note 3	475	N/A	
2	TPE Energy Services, Inc.	Anniale	Direct Charges IX (see Note 2)	IN/A	475	See Note 5	475	N/A	
9	NextEra Energy Capital Holdings, Inc	Affiliate	Direct Charges P (see Note 1)	N/A	(014)	See Note 3	(814)	N/A	
10	Nexiera energy Capital Holdings, Inc	Annate	Direct Charges F (see Note T)	IN/A	(014)	See Note 5	(814)	IN/A	
	NextEre Energy Inc.	Affiliate	Direct Charges P (see Note 1)	N/A	(115)	See Note 3	(115)	N/A	
11 12	NextEra Energy, Inc.	Anniale	Direct Charges P (see Note T)	N/A	(115)	See Note 3	(115)	IN/A	
	New Henry shine Transmission, 110	Affiliate	Direct Observes D (see Note 4)	N/A	(4.005)	0	(4.025)	N1/A	
13	New Hampshire Transmission, LLC	Amilate	Direct Charges P (see Note 1)	N/A	(4,935)	See Note 3	(4,935)	N/A	
14					(0= 1)				
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

Schedule C-30 2023 Subsequent Year Adjustment TRANSACTIONS WITH AFFILIATED COMPANIES

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

### Witness: Keith Ferguson

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	Name of		Type of		Charge of			
	Company		Service		During	g Year	Amount	Allocation Method
	or	Relation	Provided	Effective			Included	Used to Allocate
Line	Related	to	or	Contract	Amount	Acct. No.	in	Charges Between
No.	Party	Utility	Received	Date	(000)		Test Year	Companies
30 31	NextEra Energy Resources, LLC	Affiliate	CSC P (see Note 1)	N/A	(100.057)	See Note 5	(109,957)	See Note 6
32			CSC F (see Note T)		(109,957)	See Note 5	(109,957)	
33 34	FPL Energy Services, Inc.	Affiliate	CSC P (see Note 1)	N/A	(4,000)	See Note 5	(4,000)	See Note 6
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		A (C): - 1 -		<b>N</b> 1/A	(0.10)		(0.10)	
39 40	NextEra Energy Transmission, LLC	Affiliate	CSC P (see Note 1)	N/A	(942)	See Note 5	(942)	See Note 6
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		A.601: - 4 -	000 D ( Note 4)	N1/A	(4 4 4 7)	Cas Nata 5	(4 4 4 7)	Coo Note C
45 46	TransBay Cable, LLC	Affiliate	CSC P (see Note 1)	N/A	(1,147)	See Note 5	(1,147)	See Note 6
47	Horizon West Transmission, LLC	Affiliate	CSC P (see Note 1)	N/A	(50)	See Note 5	(50)	See Note 6
48 49								
50	Notes:							
51 52	1) Services provided by FPL primarily include strate	gic and governa	ance support, fleet operation	s, and traditional	corporate services			
53	2) Services received by FPL are primarily for project	management,	systems support, legal servi	ces, and insuran	ce programs.			
54 55	3) Actuals will be charged to various O&M and capit	al accounts						
55 56	of Actuals will be charged to various O&M and Capit							
57	4) Operational Support Charges benefit NextEra En	ergy Resources	nuclear plant operations an	d are allocated b	ased on number of	nuclear operating	g units.	
58 59	5) Actuals will be credited to various operating expe	nse accounts						
60	, , , , , , , , , , , , , , , , , , , ,							
61 62	6) Charges between FPL and its affiliates classified	as Corporate S	ervices Charges (CSC) are a	allocated by appl	ying specific drivers	s or the Massachu	isetts Formula to the alloc	cable cost pools.
63	7) Amounts reflected do not include transactions rela	ated to the fund	ing of shared benefit plans c	or the funding for	the tax sharing agr	eement.		
64								
Suppo	orting Schedules:					Recap Schedules	s: C-31	

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

# DOCKET NO.: 20210015-EI

Schedule 2023 Subse	C-31 quent Year Adjustment	AFFILIATED COMPANY RELATIONSHIPS	Page 1 of 1
COMPANY:	UBLIC SERVICE COMMISSION EXPLANATION: FLORIDA POWER & LIGHT COMPANY AND SUBSIDIARIES (CONSOLIDATED)	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/_/ X Proj. Subsequent Yr Ended 12/31/23
DOCKET NO	D.: 20210015-EI		Witness: Keith Ferguson
Line No.	(1)		
$\begin{array}{c}1\\2\\3\\4\\5\\6\\7\\8\\9\\10\\11\\12\\13\\14\\15\\16\\17\\18\\19\\20\\21\\22\\23\\24\\25\\26\\27\\28\\29\\30\end{array}$	SEE ATTACHMENTS 1 AND 2 PROVIDED IN MFR FPL and GULF.	2 C-31 FOR THE 2022 TEST YEAR FOR THE MOST RECENT	LY FILED DIVERSIFICATION REPORTS FOR
Supporting S	Schedules:	Recap So	chedules: C-30

Schedule C-32 2023 Subsequer	nt Year Adjustment		NON-UTILITY OF	PERATIONS UTILIZING UTILITY ASSETS	Page 1 of 1		
FLORIDA PUBLIC SERVICE COMMISSION       EXPLANATION:         COMPANY: FLORIDA POWER & LIGHT COMPANY AND SUBSIDIARIES (CONSOLIDATED)       EXPLANATION:         DOCKET NO.: 20210015-EI       EXPLANATION:			orange groves, pa	sis of all non-utility operations such as arking lots, etc. that utilized all or part 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         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	
$\begin{array}{c}1\\2\\3\\4\\5\\6\\7\\8\\9\\10\\11\\12\\13\\14\\15\\16\\17\\18\\19\\20\\21\\22\\23\\24\\25\\26\\27\\28\\29\\30\\31\\32\\33\\34\\35\end{array}$	NONE						

Schedule C-33 (with RSAM) 2023 Subsequent Year Adjustment		PERFORMANCE INDICES	Page 1 of 3
FLORIDA PUBLIC SERVICE COMMISSION	EXPLANATION:	Provide a schedule for the last four prior years and the test year of other	Type of Data Shown:
		operation and maintenance expense summary by average customer,	X Projected Test Year Ended 12/31/22
COMPANY: FLORIDA POWER & LIGHT COMPANY		selected growth indices, selected growth rates and average number of	X Prior Year Ended 12/31/21 ¹
AND SUBSIDIARIES (CONSOLIDATED)		customers.	X Historical Test Year Ended 12/31/20 ¹
			X Proi. Subsequent Yr Ended 12/31/23

__X_ Proj. Subsequent Yr Ended 12/31/23

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

ne	(1)	(2) 2019	(3) 2020	(4) 2021	(5) 2022	(6) 2023
					2022 Year ⁽²⁾	2023 Year ⁽²⁾
).		Year	Year	Year	Year	Year
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	, workgo okonor morekoo	100,001	01,201	00,000	00,000	01,022
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		1 5	1 5	1 3		
26						
27	AVERAGE NUMBER OF CUSTOMERS ¹					
28	Residential	4.886.791	4.960.827	5.010.710	5.057.606	5.117.117
20	Commercial	622,212	628.861	633,964	640.371	648.333
29 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
32 33	Total	5,526,409	5,607,675	5,663,684	203 5,717,534	5,785,456
33 34	iulai	0,020,409	5,007,075	0,000,004	5,717,554	0,700,400

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. 36

37 38 39 40 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.

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

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

Recap Schedules:

Schedule C-33 (with RSAM) PE 2023 Subsequent Year Adjustment				PERFORMANCE INDICES						Page 2 of 3		
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,						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 And Subs	selected growth indices, selected growth rates and average number of customers.						-					
DOCKET NO.: 202100	15-EI								W	Vitness: Keith Ferguson, Scott R. Bo	ores, Jun K. Park	
		(1)		(2)		(3)		(4)	(5)	(6)		
Line				2019		2020		2021	2022	2023		
No.				Year		Year		Year	Year ⁽¹⁾	Year ⁽¹⁾		
1 SUMMARY	OF OTHER O&M EXPENSE	S (DOLLARS PER CUSTO	MER)									
2 Power Pro	duction Expense		\$	106.39	\$	111.98	\$	114.05	See page 1	See page 1		
3 Transmiss	ion 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		
			•	1.05	•	0.07	•		<u> </u>			

\$

\$

\$

2.87

56.95

258.1

1.0%

1.5%

1.02466

75,470

\$ 0.01260

\$ 0.08893

4,548,301

5,136,995

571,587

11,999

4.893

215

\$

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.

944.52

5,136,995

298.57

\$

\$

\$

4.46

262.4

1.7%

1.0%

5,188,943

1.02711

51,947

\$ 0.01229

\$ 1.040.29

\$ 0.09527

4,594,396

5.188.943

576,415

12,692

5.236

203

67.80

278.52

See page 1

DEDEODMANIOE INDIOEO

\$

\$

\$

4.05

255.7

1.8%

2.0%

5,061,525

1.03868

100,196

0.01327

\$ 895.84

\$ 0.09677

4,479,356

5,061,525

565,622

11,799

4,523

227

\$

62.52

312.67

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.

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

DOLLAR AMOUNTS, IN CURRENT DOLLARS AND ANNUAL GROWTH RATES FOR:

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

0 1 1 1 0 00 ( 11 00 00 0

7

8

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10 11 12

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19 20 21

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25 26 27

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39 40

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Sales Expenses

**GROWTH INDICES** 

Average Customer

**Consumer Price Index** 

**CPI** Percent Increase

Average Customer Increase

Revenue per KWH Sold

Residential

Commercial

Street Lighting

Industrial

Total

Administration & General Expenses

Average Customer Percent Increase

Index Percent CPI x Customer Growth

O & M Expense Less Fuel per KWH Sold

AVERAGE NUMBER OF CUSTOMERS

Other Sales to Public Authorities (Note B)

Capital Cost per Installed Kilowatt of Capacity (Note A)

Total Other O & M Expenses

Recap Schedules:

. . .

See page 1

See page 1

See page 1

See page 1

See page ?

See page 1

### Schedule C-33 (with RSAM) 2023 Subsequent Year Adjustment

customers.

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

Page 3 of 3

FLORIDA PUBLIC SERVICE COMMISSION EXPLANATION: COMPANY: FLORIDA POWER & LIGHT COMPANY

AND SUBSIDIARIES (PRE-CONSOLIDATION GULF)

# DOCKET NO.: 20210015-EI

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

	(1)	(2)	(3)	(4)	(5)	(6)	
Line		2019	2020	2021	2022	2023	
No.		Year	Year	Year	Year ⁽¹⁾	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	•				1 0	1 0	
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	
20	Commercial	56,590	57,274	57,549	See page 1	See page 1	
30	Industrial	250	245	245	See page 1	See page 1	
30	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	10101	404,004	470,000	+/+,/+1	occ page 1	occ page 1	
34							
55							

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

Note (A): Based on the Summer Peak net capability rating, including units in inactive reserve status. 40

Note (B): Includes other, railroads & railways, and resale customers. 41

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

Recap Schedules:

Schedule C-33 (without RSAM) 2023 Subsequent Year Adjustment		PERFORMANCE INDICES	Page 1 of 3
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,	Type of Data Shown: X Projected Test Year Ended 12/31/22
COMPANY: FLORIDA POWER & LIGHT COMPANY AND SUBSIDIARIES (CONSOLIDATED)		selected growth indices, selected growth rates and average number of customers.	X Prior Year Ended 12/31/21 ¹ X Historical Test Year Ended 12/31/20 ¹ X Proj. Subsequent Yr Ended 12/31/23

# DOCKET NO.: 20210015-EI

Line No.

	(1)	(2)	(3)	(4)	(5) 2022	(6) 2023
ine		2019	2020	2021	2022 Year ⁽²⁾	2023 Year ⁽²⁾
No.		Year	Year	Year	rear	Year V
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	5		- , -	,		- ,-
20						
21	DOLLAR AMOUNTS, IN CURRENT DOLLARS AND ANNUAL GROWTH RAT	TES 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
34					. ,	
35	¹ The requested data is not available for consolidated FPL in the historical year. For the function of the second secon	he purpose of this MFR. FPL assun	nes that the total number of custo	mers pre-consolidation equals the	e sum of pre-consolidation FPL	and Gulf customers for the years
26	provided Please note that totaling values for processidation EPL and Gulf may not					

36 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.

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

41

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

Recap Schedules:

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

	bsequent Year Adjustment								
	A PUBLIC SERVICE COMMISSION EXPLANATION: NY: FLORIDA POWER & LIGHT COMPANY AND SUBSIDIARIES (PRE-CONSOLIDATION FPL)	Provide a schedule for the last four operation and maintenance expens selected growth indices, selected g customers.	e summary by average custo	X X X	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				
OCKET	T NO.: 20210015-EI				Witn	ess: Keith Ferguson, Scott R. Bores,	, Jun K.		
	(1)	(2)	(3)	(4)	(5)	(6)			
ine o.		2019 Year	2020 Year	2021 Year	2022 Year ⁽¹⁾	2023 Year ⁽¹⁾			
J.		Tear	real	rear	i cai	1 501			
1	SUMMARY OF OTHER O&M EXPENSES (DOLLARS PER CUS	TOMER)							
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								
12	Consumer Price Index	255.7	258.1	262.4	See page 1	See page 1			
13	Average Customer	5,061,525	5,136,995	5,188,943	See page 1	See page 1 See page 1			
14	CPI Percent Increase	5,061,525	5, 136,995	5,100,943	See page 1	See page 1			
16		2.0%	1.5%	1.0%		See page 1			
10	Average Customer Percent Increase Index Percent CPI x Customer Growth	1.03868	1.02466	1.02711	See page 1 See page 1	See page 1			
17	Average Customer Increase	100,196	75,470	51,947	See page 1 See page 1	See page 1			
18	Average Cusioniel Increase	100,190	10,410	01,94 <i>1</i>	See page 1	See page 1			
20									
21	DOLLAR AMOUNTS, IN CURRENT DOLLARS AND ANNUAL G	ROWTH 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	·		• • • • • • • •	• • • • • •	1.5				
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			
02		5 004 505	5 400 005	5 400 040					

PERFORMANCE INDICES

33 34 35 Total

Schedule C-33 (without RSAM)

36

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

5,136,995

5,061,525

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)

5,188,943

See page 1

See page 1

Page 2 of 3

Schedule C-33 (without RSAM) 2023 Subsequent Year Adjustment		PERFORMANCE INDICES	Page 3 of 3
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	Type of Data Shown: X_ Projected Test Year Ended 12/31/22 X_ Prior Year Ended 12/31/21
AND SUBSIDIARIES (PRE-CONSOLIDA	TION GULF)	customers.	X_ Historical Test Year Ended 12/31/20 X_ Proj. Subsequent Yr Ended 12/31/23

# DOCKET NO.: 20210015-EI

	(1)	(2)	(3)	(4)	(5)	(6)
ne		2019	2020	2021	2022	2023
0.		Year	Year	Year	Year ⁽¹⁾	Year ⁽¹⁾
1	SUMMARY OF OTHER O&M EXPENSES (DOLLARS PER CUSTOME	R)				
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 GROWT	H 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						

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

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:

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

Schedule C 2023 Subsec	-34 quent Year Adjustment		STATISTICAL INF		Page 1 of 1						
COMPANY: ¢	JBLIC SERVICE COMMISSION FLORIDA POWER & LIGHT COMPANY AND SUBSIDIARIES (CONSOLIDATED) D.: 20210015-EI	EXPLANATION:	Provide the following statistic by calendar year for the most	al data for the cor recent 5 historica		Type of Data Shown: Projected Test Year Ended// Prior Year Ended// Historical Test Year Ended// X Proj. Subsequent Yr Ended 12/31/23 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		
	IOTE: FPL and Gulf were not consolidated in the MFR Schedules for the 2022 Test Ye		See pre-consolidation FPL and p	ore-consolidation (	Gulf response	es for Historic	al Year Endec	l 12/31/20 conta	ained		

Supporting Schedules C-40

MPANY:	UBLIC SERVICE COMMISSION FLORIDA POWER & LIGHT COMPAN AND SUBSIDIARIES (CONSOLIDATED	1	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: X Projected Test Year Ended 12/31/22 X Prior Year Ended 12/31/21 ¹ X Historical Test Year Ended 12/31/20 ¹ X Proj. Subsequent Yr Ended 12/31/23			
OCKET NO	D.: 20210015-EI											Witness: Kathleer	n Slattery	/, Jun K. Park
ne	(1)	(2) St	(3) ubsequent Yea 2023	(4) (5 ar		(6) est Year 2022	(7)	(8)	(9) Prior Year 2021	(10)	(11)	(12) Historical Year 2020	(13)	(14) Historical Year 2019
0.		Amount	%Increase	CPI Amo	unt %	%Increase	CPI	Amount ¹	%Increase	CPI	Amount	%Increase	CPI	Amount
	otal Company Basis													
2 3														
	ross Payroll ²	1,439,711	3.27%	0.8% 1,394	100	1.63%	1.7%	1 271 905	See pages 2 and 3	1 7%	See pages 2 and 3	See pages 2 and 3	1 0%	See pages 2 and 3
	ross Average Salary	148,424	3.40%		,538	2.29%	1.770		See pages 2 and 3	1.7 70	See pages 2 and 3 See pages 2 and 3	See pages 2 and 3	1.0 /6	See pages 2 and 3
6	loco / Worago Calary	140,424	0.4070	1-1	,000	2.2070		140,024	occ pages 2 and 0		occ pages 2 and 0	oce pages 2 and 0		occ pages 2 and 0
	inge Benefits													
9 Lif	fe Insurance	1,936	5.59%		,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 Me	edical Insurance	92,518	1.60%	9	,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 Re	etirement 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 En	nployee Savings Plan	44,046	3.01%	43	,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 Fe	ederal Insurance Contributions Act	95,184	3.27%	93	,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 Fe	ederal & 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 W	orker's Compensation	3,426	1.84%	:	,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
	ther													
	Educational Assistance	1,346	3.56%		,299	3.41%			See pages 2 and 3		See pages 2 and 3	See pages 2 and 3		See pages 2 and 3
	Employee Welfare	10,740	-0.26%		,768	-20.48%			See pages 2 and 3		See pages 2 and 3	See pages 2 and 3		See pages 2 and 3
	Post Retirement Benefits	8,034	56.62%		,130	235.64%		· · · /	See pages 2 and 3		See pages 2 and 3	See pages 2 and 3		See pages 2 and 3
	Post Employment Disability Benefit	4,332	11.78%		,876	29.16%			See pages 2 and 3		See pages 2 and 3	See pages 2 and 3		See pages 2 and 3
	Dental Insurance	4,212	-0.15%		,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%	16	,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														
	otal 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	E													<b>a b b c</b>
	verage 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 Pa 30	ayroll 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

PAYROLL AND FRINGE BENEFIT INCREASES COMPARED TO CPI

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.

the best information available to provide the required calculation.

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

Schedule C-35

Recap Schedules:

Page 1 of 3

	ıle C-35 ubsequent Year Adjustment		PA	YROLL A	ND FRINGE	BENEFIT INC	REASES	COMPAF	RED TO CPI					Page 2
COMP	DRIDA 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.         MPANY: FLORIDA POWER & LIGHT COMPANY AND SUBSIDIARIES (PRE-CONSOLIDATION FPL)       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.         PCKET NO.: 20210015-EI       20210015-EI										Type of Data Shown: X_ Projected Test Year Ended 12/31 X_ Prior Year Ended 12/31/21 X_ Historical Test Year Ended 12/31 X_ Proj. Subsequent Yr Ended 12/31			
JOCK	ET NO.: 20210015-EI											Witness: Kat	nieen Si	lattery, Jun K. Park
ine	(1)	(2)	(3) Subsequent Ye 2023	(4) ear	(5)	(6) Test Year 2022	(7)	(8)	(9) Prior Year 2021	(10)	(11)	(12) Historical Yea 2020	(13) ar	(14) Historical Year 2019
No.		Amount	%Increase	CPI	Amount	%Increase	CPI	Amount	%Increase	CPI	Amount	%Increase	CPI	Amount
1 2 3	Total Company Basis													
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		142,348	0.28%		141,944	4.92%		135,292
6 7 8	Fringe Benefits													
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)			(75,453)			(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 Federal & State Unemployment Taxes	See page 1	See page 1		See page 1	See page 1		84,521 566	6.93% 19.74%		79,046	5.54%		74,896
14 15	Worker's Compensation	See page 1 See page 1	See page 1 See page 1		See page 1 See page 1	See page 1 See page 1		2,607	-56.93%		473 6,054	-1.43% 0.49%		480 6,024
16	Other	See page 1	Gee page 1		oee page 1	ode page i		2,007	-30.83%		- 0,054	0.4370		-
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)			(2,692)			(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 28	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 30	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

¹ Gross payroll includes all wages and salaries, overtime, premium pay and miscellaneous other earnings. 31

32

	DA PUBLIC SERVICE COMMISSION ANY: FLORIDA POWER & LIGHT COMPA AND SUBSIDIARIES (PRE-CONSOL		historica year is ι	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: 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		
OCK	ET NO.: 20210015-EI										Witness: Ka	thleen S	Slattery, Jun K. Park
ine	(1)	(2) (3) Subsequent N 2023	(4) ⁄ear	(5)	(6) Test Year 2022	(7)	(8)	(9) Prior Year 2021	(10)	(11)	(12) Historical Ye 2020	(13) ear	(14) Historical Year 2019
lo.		Amount %Increase	e CPI	Amount	%Increase	CPI	Amount	%Increase	CPI	Amount	%Increase	CPI	Amount
1 2	Total Company Basis												
3													
4	Gross Payroll ¹	See page 1 See page 1	0.8%	See page	See page 1	1.7%	93,377	-8.76%	1.7%	102,339	-8.70%	1.0%	6 112,093
5	Gross Average Salary	See page 1 See page 1		See page	See page 1		117,455	-5.92%		124,842	11.71%		111,757
6													
7	Fringe Benefits												
8													
9	Life Insurance	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		7,883	14.63%		6,876	-31.30%		10,010
11	Retirement Plan	See page 1 See page 1			See page 1		(7,481)			(6,821)			(7,781)
12	Employee Savings Plan	See page 1 See page 1			See page 1		3,353	-7.07%		3,608			4,103
13	Federal Insurance Contributions Act	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		41	-10.01%		46	-17.83%		56
15	Worker's Compensation	See page 1 See page 1		See page	See page 1		691	22.34%		565	7.66%		525
16	Other	0 ( 0 )		0	· • · ·			040.445			(0 <b>-</b> 00)		50
17	Educational Assistance	See page 1 See page 1			See page 1		97	219.41%		30	-48.70%		59
18 19	Employee Welfare Post Retirement Benefits	See page 1 See page 1			See page 1		746	-12.57%		853	-53.95%		1,852
19 20	Post Employment Disability Benefit	See page 1 See page 1			See page 1		(607) 246	-17.96% 22.02%		(514)			(686) 779
20 21	Dental Insurance	See page 1 See page 1 See page 1 See page 1			See page 1 See page 1		246 277	22.02% 27.13%		201 218	-74.17% 47.98%		779 147
21		See page 1 See page 1		See page	See page 1		211	21.13%		218	47.90%		147
23	Sub Total-Fringes	See page 1 See page 1		See nage	See page 1		11,553	-5.96%		12,285	-30.04%		17,562
24		200 page 1 000 page 1		ooo page	coo pago i		11,000	-0.0070		12,200	50.0470		11,002
25	Total Payroll and Fringes	See page 1 See page 1		See page	See page 1		104,930	-8.46%		114,625	-11.59%		129,654
26	. eta. e ajron ana e migoo	ese page i ece page i		See page	eeo pago 1		104,000	0.4070		11-1,020	11.0070		.20,004
20	Average Employees	See page 1 See page 1		See nage	See page 1		795	-3.02%		820	-18.27%		1,003
28	ago Employeee	coo pago i oco page i		ooo page	coo pago i		100	-0.02 /0		020	10.2770		1,000
20 29 30	Payroll and Fringes Per Employee	See page 1 See page 1		See page	See page 1		131,988	-5.61%		139,829	8.17%		129,267

PAYROLL AND FRINGE BENEFIT INCREASES COMPARED TO CPI

Page 3 of 3

31 ¹ Gross payroll includes all wages and salaries, overtime, premium pay and miscellaneous other earnings.

32

Schedule C-35

chedule C-36 23 SUBSEQUENT YEAR ADJUSTMENT	NON-FUEL OPERATION	AND MAINTENANCE EXPEN	SE COMPARED TO CPI		Page 1 of
FLORIDA PUBLIC SERVICE COMMISSION COMPANY: FLORIDA POWER & LIGHT COMPANY AND SUBSIDIARIES (CONSOLIDATED)	EXPLANATION: Provide a c maintena three yea	Type of Data Shown: X Projected Test Year Ended: 12/31/22 X Prior Year Ended: 12/31/21 X Historical Test Year Ended: 12/31/20 X Proj. Subsequent Yr Ended: 12/31/23			
DOCKET NO.: 20210015-EI		(\$000)		Witness: Scott R. Bores, Liz Fuentes, Jun K. Park	
(1)	(2)	(3)	(4)	(5)	(6)
Line DESCRIPTION	2019	2020	2021 (1)	2022	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
<ul> <li>PERCENT CHANGE IN NON-FUEL OPERATIONS &amp;</li> <li>MAINTENANCE EXPENSE OVER PREVIOUS YEAR</li> </ul>	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 DIFFERENCE BETWEEN CHANGE IN CPI AND NON-FUEL 7 OPERATIONS & MAINTENANCE EXPENSE 8 9 10 11	See pages 2 and 3	See pages 2 and 3	(9.48%)	0.34%	0.49%
<ul> <li>Note:</li> <li>Note:</li> <li>(¹⁾ The sum of the total non-fuel O&amp;M expenses of pre-consolidation</li> <li>not precisely reflect the results if the operations had been consolided</li> <li>17</li> <li>18</li> <li>19</li> <li>20</li> <li>21</li> <li>22</li> <li>23</li> <li>24</li> <li>25</li> <li>26</li> <li>27</li> <li>28</li> <li>29</li> </ul>				nsolidation FPL and Gulf r	nay
30 NOTE: TOTALS MAY NOT ADD DUE TO ROUNDING.					

	ule C-36 UBSEQUENT YEAR ADJUSTMENT	NON-FUEL OPERATION	N AND MAINTENANCE EXPR	ENSE COMPARED TO CPI		Page 2 of 3
FLC	RIDA PUBLIC SERVICE COMMISSION IPANY: FLORIDA POWER & LIGHT COMPANY AND SUBSIDIARIES (PRE-CONSOLIDATION FPL)	maintena	comparison of the change in o ince expenses (excluding fue ars and the test year to the CF		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	
DO	CKET NO.: 20210015-EI		(\$000)		Witness: Scott R. Bores, Liz Fuentes, Jun K. Park	
	(1)	(2)	(3)	(4)	(5)	(6)
Lin No	DESCRIPTION	2019	2020	2021	2022	2023
1	NON-FUEL OPERATIONS & MAINTENANCE EXPENSES (EXC CLAUSES & OTHER COMMISSION ADJ) (2)	CL 1,413,217	1,361,162	1,258,255	See page 1	See page 1
3	PERCENT CHANGE IN NON-FUEL OPERATIONS & 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 8 9	DIFFERENCE BETWEEN CHANGE IN CPI AND NON-FUEL OPERATIONS & MAINTENANCE EXPENSE	(13.16%)	4.64%	9.24%	See page 1	See page 1
10 11 12 13 14 15 16 17 18 20 21 22 23 24 25 26 27 28 29 29 30	Note: (2) AMOUNTS FOR 2019 AND 2020 INCLUDE OPERATIONS A	IND MAINTENANCE EXPENSE	S ASSOCIATED WITH STO	RMS.		

	edule C-36 SUBSEQUENT YEAR ADJUSTMENT	NON-FUEL OPERATION A	AND MAINTENANCE EXPEN	ISE COMPARED TO CPI		Page 3 of 3		
FLO	RIDA PUBLIC SERVICE COMMISSION IPANY: FLORIDA POWER & LIGHT COMPANY AND SUBSIDIARIES (PRE-CONSOLIDATION GULF)		omparison of the change in o nce expenses (excluding fuel rs and the test year to the CP		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			
DOC	CKET NO.: 20210015-EI		(\$000)			Witness: Scott R. Bores, Liz Fuentes, Jun K. Park		
	(1)	(2)	(3)	(4)	(5)	(6)		
Line No	. DESCRIPTION	2019	2020	2021	2022	2023		
1	NON-FUEL OPERATIONS & MAINTENANCE EXPENSES (EXCL CLAUSES & OTHER COMMISSION ADJ)	268,433	201,946	183,017	See page 1	See page 1		
3	PERCENT CHANGE IN NON-FUEL OPERATIONS & MAINTENAN EXPENSE OVER PREVIOUS YEAR	ICE (10.28%)	(24.77%)	(9.37%)	See page 1	See page 1		
4 5 6	PERCENT CHANGE IN CPI OVER PREVIOUS YEAR	1.81%	0.96%	1.68%	1.67%	0.76%		
7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28		(12.10%)	(25.73%)	(11.06%)	See page 1	See page 1		
29 30								

FLORIDA PUBLIC SERVICE COMMISSION

DOCKET NO.: 20210015-EI

40 41

(5)

(\$000)

(6)

(7)

(8)

(9)

EXPLANATION: For test year functionalized O & M expenses,

(4)

provide the benchmark variances.

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

(1)

(2)

(3)

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

(12)

(11)

(10)

Prior Year Ended _/_/_

Historical Test Year Ended / /

X Proj. Subsequent Yr Ended 12/31/23

Witness: Keith Ferguson, Liz Fuentes, Scott R. Bores, Jun K. Park (13)

	(1)	CONSOLIDATED FPL (Projected Test Year Ended 12/31/2023)			PRE-CONSOLIDATION FPL (Test Year Ended 12/31/18) ¹		(8) PRE-CONSOLIDATION GULF (Test Year Ended 12/31/17) ²		(11)	(12)	(13)	(14)		
Line No.	FUNCTION	TEST YEAR TOTAL COMPANY PER BOOKS (A)	O & M ADJUSTMENTS (B)	ADJUSTED TEST YEAR O & M (2) + (3)	2018 BASE YEAR ADJUSTED O & M		TEST YEAR BENCHMARK (5) x (6)	2017 BASE YEAR ADJUSTED O & M	COMPOUND MULTIPLIER	TEST YEAR BENCHMARK (8) x (9)	SUM COMBINED (7) + (10)	UNADJUSTED BENCHMARK VARIANCE (4) - (11)	UNADJUSTED BENCHMARK VARIANCE EXCLUDING:	ADJUSTED BENCHMARK VARIANCE
1 2 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)
4	PRODUCTION - NUCLEAR	526,246	(196,902)	329,344	332,126	1.070748	355,623	-	1.096870	-	355,623	(26,279)	-	(26,279)
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
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 11	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)
12 13	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 15	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)
16 17	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)
18 19	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
20 21	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)
	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)
24 25 26 27 28 29 30 31	NOTES: (A) IN ORDER TO MAINTAIN A BALANCED ( CLAUSES REFLECTED IN ADMINISTRATIVE (B) IN ADDITION TO THE COMMISSION ADJ. ORDER NOS 12627 12048 12048 A AND 4	AND GENERAL	EXPENSES ARE	SLIGHLTY DIFFEF	RENT BETWEEN TH	E "WITH" AND "	WITHOUT" RSA	AM VERSIONS OF T	HIS MFR.					

32 ORDER NOS. 13537, 13948, 13948-A, AND 14005.

33 ¹FOR 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). 34

35 36 2FOR 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 38 39

(14)

### 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 _/_/

X Proj. Subsequent Yr Ended 12/31/23

DOCKET NO.: 20210015-EI

(\$000)

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

	(1)	(2)	(3) CONSOLIDATED F	(4) FPL	(5) PRE-CC	(6) NSOLIDATION	(7) FPL	(8) PRE-C	(9) ONSOLIDATION	(10) GULF	(11)	(12)	(13)	(14)
		(Projecte	ed Test Year Ended	12/31/2023)	(Test Ye	ar Ended 12/31/	'18) ¹	(Test	Year Ended 12/31	/17) ²				
Line No.	FUNCTION	TEST YEAR TOTAL COMPANY PER BOOKS (A)	O & M ADJUSTMENTS (B)	ADJUSTED TEST YEAR O & M (2) + (3)	2018 BASE YEAR ADJUSTED O & M		TEST YEAR BENCHMARK (5) x (6)	2017 BASE YEAR ADJUSTED O & M	COMPOUND MULTIPLIER	TEST YEAR BENCHMARK (8) x (9)	SUM COMBINED (7) + (10)	UNADJUSTED BENCHMARK VARIANCE (4) - (11)	UNADJUSTED BENCHMARK VARIANCE EXCLUDING:	ADJUSTED BENCHMARK VARIANCE
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 5	PRODUCTION - NUCLEAR	526,246	(196,902)	329,344	332,126	1.070748	355,623	0	1.096870	-	355,623	(26,279)	-	(26,279)
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
8 9	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)
10 11	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)
12 13	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)
14 15	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)
16 17	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)
18 19	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
20 21	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)
22 23	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)

24 25

26 27 28 NOTES:

(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 CLAUSES REFLECTED IN ADMINISTRATIVE AND GENERAL EXPENSES ARE SLIGHLTY DIFFERENT BETWEEN THE "WITH" AND "WITHOUT" RSAM VERSIONS OF THIS MFR.

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31 32 (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 ORDER NOS. 13537, 13948, 13948-A, AND 14005.

33 ¹FOR 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). 34 35

36 ²FOR 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).

Schedule C-38 (with RSAM) 2023 SUBSEQUENT YEAR ADJUSTMENT FLORIDA PUBLIC SERVICE COMMISSION COMPANY: FLORIDA POWER & LIGHT COMPANY AND SUBSIDIARIES (CONSOLIDATED)		O & M A	DJUSTMENTS BY FUNCTION	Page 1 of 3	
		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)	
2 STE 3 STE 4 STE 5 STE 6 STE 7 STE 8 STE 9 10 NUU 11 NUU 12 NUU 13 NUU 14 NUU 15 NUU 16 NUU 17 20 OTH 21 OTH	EAM POWER - FUEL - OIL, GAS & COAL EAM POWER - MAINT OF BOILER PLANT - ECRC - EAM POWER - MAINT OF MISC STEAM PLT - ECRC - EAM POWER - MAINT OF STRUCTURES - ECRC - EAM POWER - MISC - ADDITIONAL SECURITY EAM POWER - MISC STEAM POWER EXPENSES- ECR EAM POWER GENERATION CLEAR POWER - MAINT OF STRUCTURES - ECRC - CLEAR POWER - MISC - ADDITIONAL SECURITY CLEAR POWER - MISC NUCLEAR POWER EXP - ECRC CLEAR POWER - NUCLEAR FUEL EXPENSE CLEAR POWER - OPERATION SUPERVISION & ENGIN CLEAR POWER GENERATION HER POWER - ADDITIONAL SECURITY HER POWER - ADDITIONAL SECURITY HER POWER - ADDITIONAL SECURITY HER POWER - FUEL - OIL, GAS & COAL	C - GINEERING - CAPACITY	(7,547) E (254) E (8,251) E (37) E (295) G (6,894) E (131,964) (131,964) (131,964) (133,399) G (33,399) G (11 E (142,770) F (591) F (185,829) (2,699) G (2,427,113) F	UEL COST RECOVERY ENVIRONMENTAL COST F ENVIRONMENTAL COST F ENVIRONMENTAL COST F CAPACITY COST RECOVE ENVIRONMENTAL COST F CAPACITY COST RECOVE CAPACITY COST RECOVE ENVIRONMENTAL COST F UEL COST RECOVERY EVEL COST RECOVERY EVEL COST RECOVERY	RECOVERY RECOVERY RY RECOVERY RECOVERY RY RY RY RCOVERY
22 OTI 23 OTI 24 OTI	HER POWER - MAINT GEN & ELECT PLT - ECRC - HER POWER - MAINT MISC OTH PWR GEN - ECRC - HER POWER - MAINT OF STRUCTURES - ECRC - HER POWER - MAINTENANCE SUPERVISION & ENGIN	EERING - ECRC	(4,389) E (284) E (252) E	ENVIRONMENTAL COST F ENVIRONMENTAL COST F ENVIRONMENTAL COST F ENVIRONMENTAL COST F	RECOVERY RECOVERY

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Schedule C-38 (with RSAM) 2023 SUBSEQUENT YEAR ADJUSTMENT	O & M	ADJUSTMENTS BY FUNCTION		Page 2 of 3
FLORIDA PUBLIC SERVICE COMMISSION COMPANY: FLORIDA POWER & LIGHT COMPANY AND SUBSIDIARIES (CONSOLIDATED)	EXPLANATION:	Provide the detail of adjustments year per books O & M expenses		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 FUNCTION (A)		ADJUSTMENT (\$000) (B)	EXPLANATION (C)	
<ol> <li>OTHER POWER - MISC OTHER POWER GEN EXP - E</li> <li>OTHER POWER - OPERATION SUPERVISION &amp; ENG</li> <li>OTHER POWER GENERATION</li> <li>OTHER EXPENSES - DEFERRED CAPACITY - CEDAF</li> <li>OTHER EXPENSES - DEFERRED CAPACITY - CEDAF</li> <li>OTHER POWER - PURCHASED POWER - INTERCHA</li> <li>OTHER POWER - PURCHASED POWER CAPACITY O</li> <li>POWER SUPPLY</li> <li>TRANS EXP - MAINT OF STATION EQUIP - ECRC -</li> <li>TRANS EXP - TRANSMISSION OF ELECTRICITY BY O</li> <li>TRANSMISSION EXPENSES</li> <li>DIST EXP - LMS-LOAD CONTROL RECOVERABLE -E</li> <li>DIST EXP - MAINT OF STATION EQUIP - ECRC -</li> <li>TRANSMISSION EXPENSES</li> <li>DIST EXP - MAINT OF STATION EQUIP - ECRC -</li> <li>DIST EXP - MAINT OF STATION EQUIP - ECRC -</li> <li>DIST EXP - MAINT OF STATION EQUIP - ECRC -</li> <li>DIST EXP - MAINT OF STATION EQUIP - ECRC -</li> <li>DIST EXP - MAINT OF STATION EQUIP - ECRC -</li> <li>DIST EXP - MAINT OF STATION EQUIP - ECRC -</li> <li>DIST EXP - MAINT OF STATION EQUIP - ECRC -</li> <li>DIST EXP - MAINT OF STATION EQUIP - ECRC -</li> <li>DIST EXP - MAINT OF STATION EQUIP - ECRC -</li> <li>DIST EXP - MAINT OF STATION EQUIP - ECRC -</li> <li>DIST EXP - MAINT OF STATION EQUIP - ECRC -</li> <li>DIST EXP - MAINT OF STATION EQUIP - ECRC -</li> <li>DIST RIBUTION EXPENSES</li> <li>CUST SERV &amp; INFO - CUST ASSISTANCE EXP - ECC</li> <li>CUST SERV &amp; INFO - SUPERVISION - ECCR RECOVER</li> <li>CUST SERV &amp; INFO - MISC CUST SERV &amp; INFO EXP</li> <li>CUST MER SERVICE &amp; INFO EXPENSE</li> <li>A&amp;G EXP - ADMINISTRATIVE &amp; GENERAL SALARIES</li> <li>A&amp;G EXP - ADMINISTRATIVE &amp; GENERAL SALARIES</li> <li>A&amp;G EXP - EMP PENSIONS &amp; BENEFITS - CAPACITY</li> <li>A&amp;G EXP - EMP PENSIONS &amp; BENEFITS - ECCR</li> </ol>	INEERING - ECRC R BAY NGE RECOV CHGS DTHERS - CAPACITY CCR ABLE -ECCR R RECOV DV - ECCR ERABLE	$\begin{array}{c} (215) \\ (2,439,534) \\ (90,060) \\ (50,167) \\ (178,753) \\ (43,542) \\ (362,522) \\ (362,522) \\ (1,788) \\ (11,166) \\ (12,954) \\ (11,2954) \\ (11,2954) \\ (11,166) \\ (12,954) \\ (11,166) \\ (11,166) \\ (11,166) \\ (11,166) \\ (11,166) \\ (11,166) \\ (11,166) \\ (11,166) \\ (11,166) \\ (11,166) \\ (11,166) \\ (11,166) \\ (11,166) \\ (11,166) \\ (11,166) \\ (11,166) \\ (11,166) \\ (11,166) \\ (11,166) \\ (11,166) \\ (11,166) \\ (11,166) \\ (11,166) \\ (11,166) \\ (11,166) \\ (11,166) \\ (11,166) \\ (11,166) \\ (11,166) \\ (11,166) \\ (11,166) \\ (11,166) \\ (11,166) \\ (11,166) \\ (11,166) \\ (11,166) \\ (11,166) \\ (11,166) \\ (11,166) \\ (11,166) \\ (11,166) \\ (11,166) \\ (11,166) \\ (11,166) \\ (11,166) \\ (11,166) \\ (11,166) \\ (11,166) \\ (11,166) \\ (11,166) \\ (11,166) \\ (11,166) \\ (11,166) \\ (11,166) \\ (11,166) \\ (11,166) \\ (11,166) \\ (11,166) \\ (11,166) \\ (11,166) \\ (11,166) \\ (11,166) \\ (11,166) \\ (11,166) \\ (11,166) \\ (11,166) \\ (11,166) \\ (11,166) \\ (11,166) \\ (11,166) \\ (11,166) \\ (11,166) \\ (11,166) \\ (11,166) \\ (11,166) \\ (11,166) \\ (11,166) \\ (11,166) \\ (11,166) \\ (11,166) \\ (11,166) \\ (11,166) \\ (11,166) \\ (11,166) \\ (11,166) \\ (11,166) \\ (11,166) \\ (11,166) \\ (11,166) \\ (11,166) \\ (11,166) \\ (11,166) \\ (11,166) \\ (11,166) \\ (11,166) \\ (11,166) \\ (11,166) \\ (11,166) \\ (11,166) \\ (11,166) \\ (11,166) \\ (11,166) \\ (11,166) \\ (11,166) \\ (11,166) \\ (11,166) \\ (11,166) \\ (11,166) \\ (11,166) \\ (11,166) \\ (11,166) \\ (11,166) \\ (11,166) \\ (11,166) \\ (11,166) \\ (11,166) \\ (11,166) \\ (11,166) \\ (11,166) \\ (11,166) \\ (11,166) \\ (11,166) \\ (11,166) \\ (11,166) \\ (11,166) \\ (11,166) \\ (11,166) \\ (11,166) \\ (11,166) \\ (11,166) \\ (11,166) \\ (11,166) \\ (11,166) \\ (11,166) \\ (11,166) \\ (11,166) \\ (11,166) \\ (11,166) \\ (11,166) \\ (11,166) \\ (11,166) \\ (11,166) \\ (11,166) \\ (11,166) \\ (11,166) \\ (11,166) \\ (11,166) \\ (11,166) \\ (11,166) \\ (11,166) \\ (11,166) \\ (11,166) \\ (11,166) \\ (11,166) \\ (11,166) \\ (11,166) \\ (11,166) \\ (11,166) \\ (11,166) \\ (11,166) \\ (11,166) \\ (11,166) \\ (11,166) \\ (11,166) \\ (11,166) \\ (11,166) \\ (11,166) \\ (11,166) \\ (11,166) \\ (11,166) \\ $	ENVIRONMENTAL COST ENVIRONMENTAL COST ENVIRONMENTAL COST CAPACITY COST RECOV UEL COST RECOVERY CAPACITY COST RECOV ENVIRONMENTAL COST CAPACITY COST RECOV CONSERVATION COST F CONSERVATION COST F	RECOVERY /ERY /ERY RECOVERY RECOVERY RECOVERY RECOVERY RECOVERY RECOVERY RECOVERY RECOVERY RECOVERY RECOVERY RECOVERY RECOVERY RECOVERY RECOVERY RECOVERY RECOVERY RECOVERY RECOVERY RECOVERY RECOVERY RECOVERY RECOVERY RECOVERY RECOVERY RECOVERY RECOVERY RECOVERY RECOVERY RECOVERY RECOVERY RECOVERY RECOVERY RECOVERY RECOVERY RECOVERY RECOVERY RECOVERY RECOVERY RECOVERY RECOVERY RECOVERY RECOVERY RECOVERY RECOVERY RECOVERY RECOVERY RECOVERY RECOVERY RECOVERY RECOVERY RECOVERY RECOVERY RECOVERY RECOVERY RECOVERY RECOVERY RECOVERY RECOVERY RECOVERY RECOVERY RECOVERY RECOVERY RECOVERY RECOVERY RECOVERY RECOVERY RECOVERY RECOVERY RECOVERY RECOVERY RECOVERY RECOVERY RECOVERY RECOVERY RECOVERY RECOVERY RECOVERY RECOVERY RECOVERY RECOVERY RECOVERY RECOVERY RECOVERY RECOVERY RECOVERY RECOVERY RECOVERY

Schedule C-38 (with RSAM) 2023 SUBSEQUENT YEAR ADJUSTMENT	O & M	ADJUSTMENTS BY FUNCTION	Page 3 of 3	
FLORIDA PUBLIC SERVICE COMMISSION COMPANY: FLORIDA POWER & LIGHT COMPANY AND SUBSIDIARIES (CONSOLIDATED)	EXPLANATION:	Provide the detail of adjustments year per books O & M expenses		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 FUNCTION (A)		ADJUSTMENT (\$000) (B)	EXPLANATION (C)	
<ol> <li>A&amp;G EXP - EMP PENSIONS &amp; BENEFITS - FUEL</li> <li>A&amp;G EXP - INJURIES &amp; DAMAGES - ECRC</li> <li>A&amp;G EXP - INJURIES &amp; DAMAGES - CPRC</li> <li>A&amp;G EXP - INJURIES &amp; DAMAGES - ECCR</li> <li>A&amp;G EXP - INJURIES &amp; DAMAGES - FUEL</li> <li>A&amp;G EXP - INJURIES &amp; DAMAGES - FUEL</li> <li>A&amp;G EXP - MISC GENERAL PLANT - ECRC</li> <li>A&amp;G EXP - REGULATORY COMMISSION EXPENSE</li> <li>A&amp;G EXP - STORM DEFICIENCY RECOVERY</li> <li>ADMINISTRATIVE &amp; GENERAL EXPENSES</li> <li>TOTAL ADJUSTMENTS</li> <li>NOTES:</li> <li>(A) THIS MFR CONTAINS COMMISSION ADJUSTME</li> <li>(B) IN ORDER TO MAINTAIN A BALANCED CAPITAL</li> <li>AMOUNT OF REGULATORY ASSESSMENT FEES F</li> <li>OF THIS MFR.</li> <li>(C) REFER TO MFR C-3 FOR EXPLANATIONS OF A</li> <li>Totals may not add due to rounding.</li> </ol>	- RAF - ECCR - RAF - ECRC - RAF - FRANCHISE - RAF - FUEL FPSC - RAF - SPPC :NTS ONLY. . STRUCTURE REFLECTING FP OR FPL'S COST RECOVERY CL	(476) E 6 ( (95) ( (0) F (12) E (812) I (181) ( (256) E (382) F (1,872) F (205) S (40,800) S (40,800) S (98,708) (3,290,622)	CAPACITY COST RECOVE CONSERVATION COST RE INVIRONMENTAL COST RE RANCHISE REVENUE UEL COST RECOVERY STORM PROTECTION PLA STORM DEFICIENCY REC	ERY ECOVERY OMIC DEV, INTEREST TAX DEFICIENCIES ERY ECOVERY RECOVERY AN COST RECOVERY OVERY

Schedule C-38 (without RSAM) 2023 SUBSEQUENT YEAR ADJUSTMENT	O & M A	O & M ADJUSTMENTS BY FUNCTION				
FLORIDA PUBLIC SERVICE COMMISSION EXPLANA COMPANY: FLORIDA POWER & LIGHT COMPANY AND SUBSIDIARIES (CONSOLIDATED)		Provide the detail of adjustments year per books O & M expenses		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 FUNCTION (A)		ADJUSTMENT (\$000) (B)	EXPLANATION (C)			
<ol> <li>STEAM POWER - FUEL - OIL, GAS &amp; COAL</li> <li>STEAM POWER - MAINT OF BOILER PLANT - ECRC -</li> <li>STEAM POWER - MAINT OF MISC STEAM PLT - ECRC</li> <li>STEAM POWER - MAINT OF STRUCTURES - ECRC -</li> <li>STEAM POWER - MAINT OF STRUCTURES - ECRC -</li> <li>STEAM POWER - MISC - ADDITIONAL SECURITY</li> <li>STEAM POWER - MISC STEAM POWER EXPENSES- E</li> <li>STEAM POWER GENERATION</li> <li>NUCLEAR POWER - MAINT OF STRUCTURES - ECRC</li> <li>NUCLEAR POWER - MISC - ADDITIONAL SECURITY</li> <li>NUCLEAR POWER - MISC NUCLEAR POWER EXP - EC</li> <li>NUCLEAR POWER - NUCLEAR FUEL EXPENSE</li> <li>NUCLEAR POWER - OPERATION SUPERVISION &amp; EN</li> <li>NUCLEAR POWER - ADDITIONAL SECURITY</li> <li>OTHER POWER - MAINT GEN &amp; COAL</li> <li>OTHER POWER - MAINT MISC OTH PWR GEN - ECRC -</li> <li>OTHER POWER - MAINT MISC OTH PWR GEN - ECRC</li> <li>OTHER POWER - MAINT MISC OTH PWR GEN - ECRC</li> <li>OTHER POWER - MAINT OF STRUCTURES - ECRC -</li> <li>OTHER POWER - MAINT OF STRUCTURES - ECRC -</li> <li>OTHER POWER - MAINT OF STRUCTURES - ECRC -</li> </ol>	T - ECRC CRC - - ENGINEERING - CAPACITY CRC - GINEERING - FUEL	(7,547) f (254) f (254) f (8,251) f (37) f (295) f (6,894) f (131,964) (131,964) (131,964) (131,964) (131,964) (131,964) (33,399) f (33,399) f (33,399) f (11 f (142,770) f (591) f (185,829) (2,699) f (2,427,113) f (2,427,113) f (4,389) f (2,84) f	EVEL COST RECOVERY ENVIRONMENTAL COST ENVIRONMENTAL COST ENVIRONMENTAL COST ENVIRONMENTAL COST CAPACITY COST RECOV ENVIRONMENTAL COST ENVIRONMENTAL COST ENVIRONMENTAL COST EVEL COST RECOVERY EVEL COST RECOVERY EVEL COST RECOVERY EVEL COST RECOVERY ENVIRONMENTAL COST ENVIRONMENTAL COST ENVIRONMENTAL COST ENVIRONMENTAL COST ENVIRONMENTAL COST ENVIRONMENTAL COST	RECOVERY RECOVERY RECOVERY RECOVERY /ERY RECOVERY /ERY /ERY /ERY RECOVERY /ERY /ERY RECOVERY RECOVERY RECOVERY RECOVERY RECOVERY		

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Schedule C-38 (without RSAM) 2023 SUBSEQUENT YEAR ADJUSTMENT	O & M .	O & M ADJUSTMENTS BY FUNCTION				
FLORIDA PUBLIC SERVICE COMMISSION COMPANY: FLORIDA POWER & LIGHT COMPANY AND SUBSIDIARIES (CONSOLIDATED)	EXPLANATION:	Provide the detail of adjustments year per books O & M expenses		Type of Data Shown: _ Projected Test Year Ended: _/_/_ _ Prior Year Ended: _/_/_ _ Historical Test Year Ended: _/_/_ X Proj. Subsequent Yr Ended: 12/31/2	/23	
DOCKET NO. 20210015-EI				Witness: Liz Fuentes		
(1)		(2)	(3)			
Line FUNCTION (A)		ADJUSTMENT (\$000) (B)	EXPLANATION (C)			
<ol> <li>OTHER POWER - MISC OTHER POWER GEN EXP - EG</li> <li>OTHER POWER - OPERATION SUPERVISION &amp; ENGIN</li> <li>OTHER POWER GENERATION</li> <li>OTHER POWER GENERATION</li> <li>OTHER EXPENSES - DEFERRED CAPACITY - CEDAR</li> <li>OTHER EXPENSES - DEFERRED CAPACITY - ICL</li> <li>OTHER POWER - PURCHASED POWER - INTERCHAN</li> <li>OTHER POWER - PURCHASED POWER CAPACITY CH</li> <li>POWER SUPPLY</li> <li>TRANS EXP - MAINT OF STATION EQUIP - ECRC -</li> <li>TRANSMISSION EXPENSES</li> <li>DIST EXP - MAINT OF STATION EQUIP - ECRC -</li> <li>TRANSMISSION EXPENSES</li> <li>DIST EXP - LMS-LOAD CONTROL RECOVERABLE -EC</li> <li>DIST EXP - MAINT OF STATION EQUIP - ECRC -</li> <li>DIST EXP - MAINT OF STATION EQUIP - ECRC -</li> <li>DIST EXP - MAINT OF STATION EQUIP - ECRC -</li> <li>DIST EXP - MAINT OF STATION EQUIP - ECRC -</li> <li>DIST EXP - MAINT OF STATION EQUIP - ECRC -</li> <li>DIST EXP - MAINT OF STATION EQUIP - ECRC -</li> <li>DIST EXP - MAINT OF STATION EQUIP - ECRC -</li> <li>DIST EXP - MAINT OF STATION EQUIP - ECRC -</li> <li>DIST EXP - MAINT OF STATION EQUIP - ECRC -</li> <li>DIST EXP - MAINT OF STATION EQUIP - ECRC -</li> <li>DIST EXP - MAINT OF STATION EQUIP - ECRC -</li> <li>DIST EXP - MAINT OF STATION EQUIP - ECRC -</li> <li>DIST EXP - MAINT OF STATION EQUIP - ECRC -</li> <li>DIST EXP - MAINT OF STATION EQUIP - ECRC -</li> <li>DIST EXP - MAINT OF STATION EQUIP - ECRC -</li> <li>DIST EXP - MAINT OF STATION EQUIP - ECRC -</li> <li>CUST SERV &amp; INFO - CUST ASSISTANCE EXP - ECCF</li> <li>CUST SERV &amp; INFO - SUPERVISION - ECCR RECOVE</li> <li>CUST SERV &amp; INFO - SUPERVISION - ECCR RECOVE</li> <li>CUST SERV &amp; INFO - SUPERVISION - ECCR RECOVE</li> <li>CUST SERV &amp; INFO - SUPERVISION - ECCR RECOVE</li> <li>A&amp;G EXP - ADMINISTRATIVE &amp; GENERAL SALARIES</li> <li>A&amp;G EXP - EMP PENSIONS &amp; BENEFITS - CAPACITY</li> <li>A&amp;G EXP - EMP PENSIONS &amp; BENEFITS - ECCR</li> <li>A&amp;G E</li></ol>	NEERING - ECRC BAY IGE RECOV HGS THERS - CAPACITY SCR BLE -ECCR R RECOV / ECCR	(215) E (2,439,534) (90,060) C (50,167) C (178,753) F (43,542) C (362,522) (1,788) E (11,166) C (12,954) 1,444 C (6,088) E (3,763) C (8,406) (30,439) C (8,955) C (6,546) C (4,763) C (50,704) (52,311) A (142) C (882) C	NVIRONMENTAL COST NVIRONMENTAL COST NVIRONMENTAL COST APACITY COST RECOV UEL COST RECOVERY APACITY COST RECOV NVIRONMENTAL COST APACITY COST RECOV ONSERVATION COST F ONSERVATION COST F	RECOVERY ERY ERY ERY RECOVERY ERY RECOVERY RECOVERY RECOVERY RECOVERY RECOVERY RECOVERY RECOVERY RECOVERY RECOVERY RECOVERY RECOVERY RECOVERY RECOVERY RECOVERY RECOVERY RECOVERY RECOVERY RECOVERY RECOVERY RECOVERY RECOVERY RECOVERY RECOVERY RECOVERY RECOVERY RECOVERY RECOVERY		

Schedule C-38 (without RSAM) 2023 SUBSEQUENT YEAR ADJUSTMENT FLORIDA PUBLIC SERVICE COMMISSION COMPANY: FLORIDA POWER & LIGHT COMPANY AND SUBSIDIARIES (CONSOLIDATED)		O & M /	ADJUSTMENTS BY FUNCTION	Page 3 of 3	
		EXPLANATION:	Provide the detail of adjustments year per books O & M expenses		Type of Data Shown: _ Projected Test Year Ended: _/_/_ _ Prior Year Ended: _/_/_ _ Historical Test Year Ended: _/_/_ X Proj. Subsequent Yr Ended: 12/31/23
DOC	KET NO. 20210015-EI				Witness: Liz Fuentes
	(1)		(2)	(3)	
Line No.	FUNCTION (A)		ADJUSTMENT (\$000) (B)	EXPLANATION (C)	
11	A&G EXP - EMP PENSIONS & BENEFITS - FUEL A&G EXP - INJURIES & DAMAGES - ECRC A&G EXP - INJURIES & DAMAGES - CPRC A&G EXP - INJURIES & DAMAGES - FUEL A&G EXP - INJURIES & DAMAGES - FUEL A&G EXP - MAINT GENERAL PLANT - ECRC A&G EXP - MISC GENERAL EXPENSES A&G EXP - REGULATORY COMMISSION EXPENSE - R. A&G EXP - REGULATORY COMMISSION EXPENSES	AF - ECCR AF - ECRC AF - FRANCHISE AF - FUEL FPSC	(476) E 6 ( (95) ( (0) F (12) E (812) I (181) ( (456) E (382) F (1,872) F (205) S	FUEL COST RECOVERY ENVIRONMENTAL COST F CAPACITY COST RECOVE CONSERVATION COST RE FUEL COST RECOVERY ENVIRONMENTAL COST F ND ASSOC DUES, ECONC CAPACITY COST RECOVE CONSERVATION COST RE ENVIRONMENTAL COST F FRANCHISE REVENUE FUEL COST RECOVERY STORM PROTECTION PLA STORM DEFICIENCY REC	ERY ECOVERY DMIC DEV, INTEREST TAX DEFICIENCIES ERY ECOVERY RECOVERY
17 18 19 20 21 22 23 24 25 26 27 28 29 30	TOTAL ADJUSTMENTS NOTES: (A) THIS MFR CONTAINS COMMISSION ADJUSTMENT (B) IN ORDER TO MAINTAIN A BALANCED CAPITAL ST AMOUNT OF REGULATORY ASSESSMENT FEES FOR OF THIS MFR. (C) REFER TO MFR C-3 FOR EXPLANATIONS OF ADJU Totals may not add due to rounding.	RUCTURE REFLECTING FP FPL'S COST RECOVERY CL			

Schedule C-39 2023 SUBSEQUENT YEAR ADJUSTMENT			BENCHMARK YEAR RECOVERABLE O & M EXPENSES BY FUNCTION	Page 1 of 1
FLORIDA PUBLIC SERVICE COMMISSION EXPLANATION: 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/_/ X Proj. Subsequent Yr Ended 12/31/23
DOCKET	NO.: 20210015-EI			Witness: Liz Fuentes
Line No.	(1) Function	(2) Benchmark Year Actual O & M (000)	(3) Adjustments for Non-Base Rate Expense Recoveries (000)	(4) Benchmark Year Adjusted O & M (000)
1 2 3 4 5 6 7			REPORTED IN THIS MFR. PLEASE REFER TO FPL CONSOLIDATED MFR C-39 IN THE 20 FPL FOR THE YEAR ENDED 12/31/2018 AND PRE-CONSOLIDATION GULF FOR THE YE.	

Supporting Schedules:

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Recap Schedules:

C-37

	hedule C-40 23 Subsequent Year Adjustment				O & M COMPOUND MULTIPLIEF	Page 1 of 3	
	DA PUBLIC S		MMISSION	EXPLANATION:	For each year since the benchman percent increases associated with Show the calculation for each corr	customers and average CPI.	Type of Data Shown: Projected Test Year Ended// Prior Year Ended / / /
			CONSOLIDAT				Historical Test Year Ended _/_/ X Proj. Subsequent Yr Ended 12/31/23
DOCKE	ET NO.: 20210	0015-EI					Witness: Jun K. Park
	(1)	(2)	(3) Total Custom	(4) ers	(5) (6) Average CPI-U(196	(7) 7 = 100)	(8)
Line No.	Year	Amount	% Increase	Compound Multiplier	Amount % Increase	Compound Multiplier	Inflation and Growth Compound Multiplier
1 2 3 4	NOTE: FF Gulf pages		vere not conso	lidated for all of the y	ears requested. For continuity, the i	nformation for all requested years appea	ars on the pre-consolidation FPL and pre-consolidation
5							

Schedule C-40 2023 Subsequent Year Adjustment	O & M COMPOUND MULTIPLIER CALCULATION	Page 2 of 3
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//         X Proj. Subsequent Yr Ended 12/31/23
DOCKET NO.: 20210015-EI		Witness: Jun K. Park

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

0.76%

1.070748

268.8663

2023

5,301,693

1.20%

1.068603

6

1.144204

Schedule C-40 2023 Subsequent Year Adjustment	O & M COMPOUND MULTIPLIER CALCULATION	Page 3 of 3
FLORIDA PUBLIC SERVICE COMMISSION EXPLA	IATION: For each year since the benchmark year, provide the amounts and percent increases associated with customers and average CPI.	Type of Data Shown: Projected Test Year Ended / /
COMPANY: FLORIDA POWER & LIGHT COMPANY AND SUBSIDIARIES (PRE-CONSOLIDATIO	Show the calculation for each compound multiplier. GULF)	Prior Year Ended/_/ Historical Test Year Ended/_/ X Proj. Subsequent Yr Ended 12/31/23

	(1)	(2)	(3) Total Custome	(4) rs	(5) Avera	(5) (6) (7) Average CPI-U (1967 = 100)		(8)
Line No.	Year	Amount	% Increase	Compound Multiplier	Amount	% Increase	Compound Multiplier	Inflation and Growth 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

Supporting Schedules F-8

DOCKET NO.: 20210015-EI

Witness: Jun K. Park

	-41 (with RSAM) EQUENT YEAR ADJUSTMENT	ОМВ	ENCHMARK VARIANC	E BY FUNCTION			F
	IDA PUBLIC SERVICE COMMISSION PANY: FLORIDA POWER & LIGHT COMPANY AND SUBSIDIARIES (CONSOLIDATED)	function for the test year, the benchmark year and the variance.       _ Projected Test Year Ended: _         OWER & LIGHT COMPANY       For each functional benchmark variance, provide the reason(s)       _ Prior Year Ended: _/		 Ended: _/_/_			
DOC	KET NO.: 20210015-EI			(\$000)		Witness: Keith Ferguson, Scott R. Bores, Thomas I	
	(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 4	PRODUCTION - NUCLEAR	526,246	196,902	329,344	355,623	(26,279)	Not Applicable
5 6	PRODUCTION - OTHER	2,656,318	2,444,783	211,535	180,247	31,288	Note C
7 8	POWER SUPPLY	367,668	362,522	5,146	12,060	(6,914)	Not Applicable
9 10	TRANSMISSION	77,820	20,458	57,361	75,443	(18,081)	Not Applicable

284,103

114,070

68.849

20,569

482,264

4,807,698

22 23 NOTES:

TOTAL

11

12 13

14 15

16 17

18 19

20 21

DISTRIBUTION

CUSTOMER ACCOUNTS

ADMINISTRATIVE & GENERAL

SALES EXPENSES

**CUSTOMER SERVICE & INFORMATION** 

(A) IN ORDER TO MAINTAIN A BALANCED CAPITAL STRUCTURE REFLECTING FPL'S PROPOSED EQUITY RATIO ON A JURISDICTIONAL ADJUSTED BASIS, THE FORECASTED AMOUNT OF 24 REGULATORY ASSESSMENT FEES FOR FPL'S COST RECOVERY CLAUSES REFLECTED IN ADMINISTRATIVE AND GENERAL EXPENSES ARE SLIGHLTY DIFFERENT BETWEEN THE 25

3,318,941

8,406

-

50.704

-

98,708

275,697

114,070

18,145

20,569

383,556

1,488,756

415,974

157,381

35,038

19,354

469,079

1,926,599

"WITH" AND "WITHOUT" RSAM VERSIONS OF THIS MFR. HOWEVER, THE DIFFERENCES ARE SMALL ENOUGH THAT THEY DO NOT APPEAR DUE TO ROUNDING. 26

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

HAVE ALSO BEEN ADJUSTED OUT OF O&M EXPENSES CONSISTENT WITH ORDER NOS. 13537, 13948, 13948-A, AND 14005. 29

30

(C) THE VARIANCE IS PRIMARILY DUE THE ADDITION OF PHOTOVOLTAIC SOLAR FACILITIES, BATTERY STORAGE SYSTEMS, AND COMBINED CYCLE GENERATING UNITS (OKEECHOBEE 31 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

Not Applicable

Not Applicable

Not Applicable

Note D

Not Applicable

(140,277)

(43, 311)

(16, 893)

1,215

(85, 524)

(437, 843)

	SUBSEQUENT YEAR ADJUSTMENT						
FLORIDA PUBLIC SERVICE COMMISSION EXPLANA COMPANY: FLORIDA POWER & LIGHT COMPANY AND SUBSIDIARIES (CONSOLIDATED)		EXPLANATION:	function for the test yea	peration and maintenance r, the benchmark year and chmark variance, provide t	Type of Data Shown: _ Projected Test Year Ended: _/_/_ _ Prior Year Ended: _/_/_ _ Historical Test Year Ended: _/_/_ X Proj. Subsequent Yr Ended:12/31/23		
CK	ET NO.: 20210015-EI			(\$000)		Witness: Keith Ferguson, Scott R. Bores, Thomas B	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
ine Io.	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
2	PRODUCTION - STEAM	209,791	136,458	73,333	206,400	(133,067)	Not Applicable
	PRODUCTION - NUCLEAR	526,246	196,902	329,344	355,623	(26,279)	Not Applicable
	PRODUCTION - OTHER	2,656,318	2,444,783	211,535	180,247	31,288	Note C
	POWER SUPPLY	367,668	362,522	5,146	12,060	(6,914)	Not Applicable
)	TRANSMISSION	77,820	20,458	57,361	75,443	(18,081)	Not Applicable
	DISTRIBUTION	284,103	8,406	275,697	415,974	(140,277)	Not Applicable
2	CUSTOMER ACCOUNTS	114,070	-	114,070	157,381	(43,311)	Not Applicable
4 5 6	CUSTOMER SERVICE & INFORMATION	68,849	50,704	18,145	35,038	(16,893)	Not Applicable
7 8	SALES EXPENSES	20,569	-	20,569	19,354	1,215	Note D
)	ADMINISTRATIVE & GENERAL	482,264	<u>98,708</u>	<u>383,556</u>	<u>469,079</u>	<u>(85,524)</u>	Not Applicable
) 1 2	TOTAL	4,807,697	3,318,941	1,488,756	1,926,599	(437,843)	
23 24 25 26 27 28 29 30 31 32 33	NOTES: (A) IN ORDER TO MAINTAIN A BALANCED C/ AMOUNT OF REGULATORY ASSESSMENT F BETWEEN THE "WITH" AND "WITHOUT" RSA (B) IN ADDITION TO THE COMMISSION ADJU HAVE ALSO BEEN ADJUSTED OUT OF 0&M (C) THE VARIANCE IS PRIMARILY DUE THE / (OKEECHOBEE AND DANIA BEACH ENERGY	EES FOR FPL'S COST I M VERSIONS OF THIS I ISTMENTS REFLECTEE EXPENSES CONSISTEI	RECOVERY CLAUSES I MFR. HOWEVER, THE O ON MFRS C-3 AND C- NT WITH ORDER NOS.	REFLECTED IN ADMINIS ⁻ DIFFERENCES ARE SMA 38, NON-RECOVERABLE 13537, 13948, 13948-A, A	IRATIVE AND GENER/ LL ENOUGH THAT TH FUEL AND TRANSMIS ND 14005.	AL EXPENSES ARE SLIG EY DO NOT APPEAR DUI SION OF ELECTRICITY E	HLTY DIFFERENT E TO ROUNDING. 3Y OTHERS

	lı C-42 Subseque	nt Year Adjustment	HEDGING COSTS	Page 1 of 1
COM	Pany: Flo An	LIC SERVICE COMMISSIC EXPLANAT ORIDA POWER & LIGHT COMPANY ND SUBSIDIARIES (CONSOLIDATED) 20210015-EI	IOIProvide 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/_/ X Proj. Subsequent Yr Ended 12/31/23 Witness: Scott R. Bores
Line No.	Account No.	Account Title	2023 Year Base Rates Clause	
1 2 3 4 5 6 7 8 9 10 11 12 13 14	EXPENS	Hedging Expense	e placed for the years requested. Therefore, there were no hedging expenses or hedging-related pla	nt balances in those years.
15 16 17 18 19 20 21 22 23 24	ANNUAI	L PLANT IN SERVICE Hedging related capital investment		
25 26 27 28 29 30		Total Hedging investment		

FLORIDA PUBLIC SERVICE COMMISSION COMPANY: FLORIDA POWER & LIGHT COMPANY AND SUBSIDIARIES (CONSOLIDATED)			EXPLANATION: Provide a schedule of security expenses and security for the test year and the preceding three years. Show the security expenses recovered through base through the fuel/capacity clauses. Show the plant be plant balances supporting the fuel/capacity clauses, and as a result of, the terrorist events of September	rates separate from security expenses recovered lances supporting base rates separate from the Provide only those security costs incurred after,			Type of Data Shown: X Projected Test Ye X Prior Year Ended X Historical Test Ye X Proj. Subsequent	12/31/21 ar Ended 12/31/20 Yr Ended 12/31/2
CKET	NO.: 20210	1015-El					Witness: Liz Fuentes, S Robert Coffe	cott R. Bores, ey, Thomas Broad
	(1)	(2)	(3) (4)	(5) (6) 2021	(7) 2022	(8)	(9) 2023	(10)
Line No.	Account No.	Account Title	Year Base Rates Clause (\$000) (\$000)	Year Base Rates Clause (\$000) (\$000)	Year Base Rates (\$000)	Clause (\$000)	Year Base Rates (\$000)	Clause (\$000)
1 2 3		EXPENSES	(****/	(****)	(1000)	((****)	(****)	(****)
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
6	524 925	Heightened Security Expense - Nuclear 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	See pages 2 and 3 See pages 2 and 3 See pages 2 and 3 See pages 2 and 3	-	30,982	-	31,375
8	925	Nuclear Injunes and Damages - Heightened Security 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	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
10	926	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
11 12	408.1 506	Fossil Tax Other Than Inc Tax - Payroll Tax 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	See pages 2 and 3 See pages 2 and 3 See pages 2 and 3 See pages 2 and 3	32	56 496	32	64 295
12	549	Fossil Plant Security - Steam Fower	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
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	010	152	-	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
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
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
18 19	524 920	Heightened Security Expense - IT A & G Salaries - IT	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 See pages 2 and 3 See pages 2 and 3 See pages 2 and 3	- 2.778	768	2.864	788
20	920	Office Supplies & Expenses - IT	See pages 2 and 3 See pages 2 and 3	See pages 2 and 3 See pages 2 and 3	2,778	-	2,004	-
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
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
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 26 27	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	-	-	-	-
28 29		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
30 31 32		ANNUAL PLANT IN SERVICE						
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
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
6	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	-
8 9		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

FLORIDA PUBLIC SERVICE COMMISSION COMPANY: FLORIDA POWER & LIGHT COMPANY AND SUBSIDIARIES (PRE-CONSOLIDATION FPL)		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	
O.: 20210015-EI									Witness: Liz Fuentes, Robert Co	Scott R. Bores, ffey, Thomas Broad	
(1)	(2)		(3) 2020	(4)	(5) 2021	(6)	(7) 20	(8)	(9) 202	(10)	
Account	Account		Year		Year		Ye	ar	Yea	ar	
No.	Title		e Rates \$000)	Clause (\$000)	Base Rates (\$000)	Clause (\$000)	Base Rates (\$000)	Clause (\$000)	Base Rates (\$000)	Clause (\$000)	
EXPENSES											
408.1 Nuclear Payroll Tax	es - Incremental Security		-	87	-	90	See page 1	See page 1	See page 1	See page 1	
524 Heightened Security			-	25,765		29,716	See page 1	See page 1	See page 1	See page 1	
925 Nuclear Injuries and	Damages - Heightened Security		-	-	-	-	See page 1	See page 1	See page 1	See page 1	
	Workmen's Comp - Heightened Security Vorkmen's Comp - Heightened Security		-	366	-	- 2	See page 1 See page 1	See page 1 See page 1	See page 1 See page 1	See page 1 See page 1	
	Pensions & Benefits - Heightened Security		-	74	-	56	See page 1	See page 1	See page 1	See page 1	
	an Inc Tax - Payroll Tax		27	42	32	50	See page 1	See page 1	See page 1	See page 1	
506 Fossil Plant Security			-	485		489	See page 1	See page 1	See page 1	See page 1	
549 Fossil Plant Security			380	3,324	512	6,081	See page 1	See page 1	See page 1	See page 1	
549 Solar Plant Security				57		145	See page 1	See page 1	See page 1	See page 1	
925 Fossil Employee We 926 Fossil Employee Pe			2 94	4 35	4 106	3 31	See page 1	See page 1	See page 1	See page 1	
	nsions & Benefits Tax - Payroll Tax - IT		94 151	35 21	106	20	See page 1 See page 1	See page 1 See page 1	See page 1 See page 1	See page 1 See page 1	
524 Heightened Security			-	680	174	747	See page 1	See page 1	See page 1	See page 1	
920 A & G Salaries - IT			2,394	-	2,632	-	See page 1	See page 1	See page 1	See page 1	
921 Office Supplies & E:			341	-	414	-	See page 1	See page 1	See page 1	See page 1	
923 Outside Services - I			239	-	1,258	-	See page 1	See page 1	See page 1	See page 1	
925 Injuries & Damages			5	1 17	4	0	See page 1	See page 1	See page 1	See page 1	
926 Employee Pensions 930.2 Misc General Exper			131 1	17	260	13	See page 1 See page 1	See page 1 See page 1	See page 1 See page 1	See page 1 See page 1	
935 Maint Of General Pl			- '	-	-	-	See page 1	See page 1	See page 1	See page 1	
	unt - 11						occ page 1	occ page 1	occ page 1	occ page 1	
	Total Security Expense		3,764	30,960	5,396	37,442	See page 1	See page 1	See page 1	See page 1	
ANNUAL PLANT IN	SERVICE										
101 Security capital inve	stment - Fossil ⁽¹⁾		297	7,065	523	8,113	See page 1	See page 1	See page 1	See page 1	
101 Security capital inve			-	39,040		40,040	See page 1	See page 1	See page 1	See page 1	
101 NERC CIP Complia			4,694	-	28,778	-	See page 1	See page 1	See page 1	See page 1	
Total Security Inves	ment		4,991	46,105	29,302	48,153	See page 1	See page 1	See page 1	See page 1	
101 NERC CIP Complia Total Security Inves	nce ⁽²⁾ ment	incremental sec	incremental security in base rates. Base amounts repre-	4,991	4,694 - 4,991 46,105	4,694 - 28,778 4,991 46,105 29,302	4,694         -         28,778         -           4,991         46,105         29,302         48,153	4,694         -         28,778         -         See page 1           4,991         46,105         29,302         48,153         See page 1	4,694         -         28,778         -         See page 1         See page 1           4,991         46,105         29,302         48,153         See page 1         See page 1	4,694 - 28,778 - See page 1 See page 1 See page 1	

### SECURITY COSTS

23 Subsequent Year Adjustme	ent					Page 3 of 3
ORIDA PUBLIC SERVICE DMMISSION DMPANY: FLORIDA POWER ( AND SUBSIDIARIE DCKET NO.: 20210015-EI	& LIGHT COMPANY ES (PRE-CONSOLIDATION GULF)	EXPLANATION:	Provide a schedule of security expenses and secur for the test year and the preceding three years. Show the security expenses recovered through bat through the fuel/capacity clauses. Show the plant plant balances supporting the fuel/capacity clause and as a result of, the terrorist events of September	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: Liz Fuentes, Scott R. Bores, Robert Coffey. Thomas Broad		
(1)	(2)		(3) (4)	(5) (6)	(7) (8)	(9) (10)
ne Account	Account			2021 Year	2022 Year	2023 Year
o. No. 1	Title		Base Rates Clause	Base Rates Clause	Base Rates Clause	Base Rates Clause
2 EXPENSES 3 4 5 6 7 8 9	NONE				See page 1 See page 1	See page 1 See page 1
10 11 12 13 14 15 16 17 18	Total Security Expense				See page 1 See page 1	See page 1 See page 1
19 20 21 23 24 25 26						
27 ANNUAL PL/ 28	ANT IN SERVICE					
29 30 31 32 33	NONE				See page 1 See page 1	See page 1 See page 1
34 35 Total Securit	ty Investment				See page 1 See page 1	See page 1 See page 1
36 37 38 39 40 41 42						

# FLORIDA PUBLIC SERVICE COMMISSION EXPLANATION: Provide the calculation of the revenue expansion<br/>factor for the projected subsequent year. Type of Data Shown:<br/>_____Projected Test Year Ended: _/______Projected Test Year Ended: _/______Prior Year Ended: _/______Historical Test Year Ended: _/______Historical Test Year Ended: _/______ND SUBSIDIARIES (CONSOLIDATED) Type of Data Shown:<br/>_____Prior Year Ended: _/______Prior Year Ended: _/______NT DOCKET NO.: 20210015-EI Witness: Liz Fuentes Witness: Liz Fuentes

(1) (2) Line Description Percent No. REVENUE REQUIREMENT 1 1.00000 2 3 REGULATORY ASSESSMENT RATE 0.00072 4 5 BAD DEBT RATE 0.00082 6 0.99846 7 NET BEFORE INCOME TAXES (1) - (3) - (5) 8 9 STATE INCOME TAX RATE 0.05500 10 0.05492 11 STATE INCOME TAX (7) X (9) 12 0.94354 NET BEFORE FEDERAL INCOME TAX 13 14 15 FEDERAL INCOME TAX RATE 0.21000 16 0.19814 17 FEDERAL INCOME TAX (13) X (15) 18 0.74540 19 REVENUE EXPANSION FACTOR (13) - (17) 20 NET OPERATING INCOME MULTIPLIER (100% / LINE 19) 1.34156 21 22 23 Note: Totals may not add due to rounding. 24 25 26 27 28 29 30 31 32 33 34 35