



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

March 12, 2021

**VIA ELECTRONIC FILING**

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

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

Dear Mr. Teitzman:

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

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

(Document 47 of 69) Supplemental Standalone FPL Information in MFR Format, 2023 Subsequent Year Adjustment, Volume 2 of 8, Section B, Rate Base

Sincerely,

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

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

RWL:ec

**BEFORE THE  
FLORIDA PUBLIC SERVICE COMMISSION**

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

**SUPPLEMENT 1 - FPL STANDALONE  
INFORMATION IN MFR FORMAT  
2023 SUBSEQUENT YEAR ADJUSTMENT**

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

**B**

FLORIDA PUBLIC SERVICE COMMISSION  
COMPANY: FLORIDA POWER & LIGHT COMPANY  
AND SUBSIDIARIES

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

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

DOCKET NO.: 20210015-EI

(\$000)

Witness: Liz Fuentes

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Line No.	DESCRIPTION	PLANT IN SERVICE	ACCUMULATED PROVISION FOR DEPRECIATION & AMORTIZATION	NET PLANT IN SERVICE (2 -3)	CWIP	PLANT HELD FOR FUTURE USE	NUCLEAR FUEL	NET UTILITY PLANT	WORKING CAPITAL ALLOWANCE	OTHER RATE BASE ITEMS	TOTAL RATE BASE
1	UTILITY PER BOOK	71,173,215	18,762,858	52,410,357	3,031,735	628,420	714,970	56,785,482	(831,179)	0	55,954,303
2											
3	SEPARATION FACTOR	0.962742	0.820283	1.013742	0.949611	0.953019	0.942884	1.008754	3.969379	0	0.964775
4											
5	JURIS UTILITY	68,521,430	15,390,849	53,130,581	2,878,970	598,897	674,134	57,282,582	(3,299,265)	0	53,983,317
6											
7	COMMISSION ADJUSTMENTS	(3,670,326)	(778,676)	(2,891,649)	(1,537,413)	0	0	(4,429,063)	4,727,134	0	298,071
8											
9	COMPANY ADJUSTMENTS	0	128,674	(128,674)	0	0	0	(128,674)	91,922	0	(36,752)
10											
11	TOTAL ADJUSTMENTS	(3,670,326)	(650,002)	(3,020,323)	(1,537,413)	0	0	(4,557,737)	4,819,056	0	261,319
12											
13	JURIS ADJ UTILITY	64,851,104	14,740,847	50,110,258	1,341,557	598,897	674,134	52,724,845	1,519,791	0	54,244,636
14											
15											
16											
17											
18											
19											
20											
21	NOTE: TOTALS MAY NOT ADD DUE TO ROUNDING.										
22											
23											
24											
25											
26											
27											
28											
29											

FLORIDA PUBLIC SERVICE COMMISSION	EXPLANATION:	List and explain all proposed adjustments to the 13-month average Rate Base for the test year, the prior year and the most recent historical year. List the adjustments in the last case that are not proposed in the current case and the reasons for excluding them.	Type of Data Shown:
COMPANY: FLORIDA POWER & LIGHT COMPANY AND SUBSIDIARIES			_ Projected Test Year Ended: <u>  </u> / <u>  </u> / <u>  </u> _ Prior Year Ended: <u>  </u> / <u>  </u> / <u>  </u> _ Historical Test Year Ended: <u>  </u> / <u>  </u> / <u>  </u> X Proj. Subsequent Yr Ended: 12/31/23
DOCKET NO.: 20210015-EI			Witness: Tara B. DuBose, Keith Ferguson, Liz Fuentes

	(1)	(2)	(3)	(4)	(5)
Line No.	ADJUSTMENT TITLE	REASON FOR ADJUSTMENT OR OMISSION (PROVIDE SUPPORTING SCHEDULE)	ADJUSTMENT AMOUNT (\$000)	JURISDICTIONAL FACTOR	JURISDICTIONAL AMOUNT OF ADJUSTMENT (3) X (4) (\$000)
1	<b>COMMISSION ADJUSTMENTS</b>				
2	PLANT IN SERVICE ADJUSTMENTS				
3					
4	ASSET RETIREMENT OBLIGATION	(1)	(359,487)	0.963018	(346,192)
5	CAPITAL LEASES	(2)	(101,982)	0.963018	(98,210)
6	ENVIRONMENTAL COST RECOVERY	(3)	(852,204)	0.954871	(813,745)
7	FUEL AND CAPACITY COST RECOVERY	(4)	(164,269)	0.956737	(157,162)
8	CONSERVATION COST RECOVERY	(5)	(45,957)	1.000000	(45,957)
9	CAPITALIZED EXEC COMP	(6)	(58,092)	0.963018	(55,943)
10	STORM PROTECTION PLAN COST RECOVERY	(7)	(2,168,577)	0.992871	(2,153,116)
11	TOTAL PLANT IN SERVICE ADJUSTMENTS		(3,750,567)	0.978606	(3,670,326)
12					
13	ACCUMULATED DEPRECIATION & AMORTIZATION ADJUSTMENTS				
14					
15	CAPITAL LEASES	(8)	42,241	0.963018	40,679
16	ACCUM PROV DECOMMISSIONING COSTS	(9)	5,861,052	0.955649	5,601,107
17	ASSET RETIREMENT OBLIGATION DECOMMISSIONING	(10)	(4,925,568)	0.963018	(4,743,410)
18	ASSET RETIREMENT OBLIGATION	(11)	65,033	0.963018	62,628
19	ENVIRONMENTAL COST RECOVERY	(12)	(297,612)	0.954871	(284,181)
20	FUEL AND CAPACITY COST RECOVERY	(13)	25,497	0.956738	24,394
21	CONSERVATION COST RECOVERY	(14)	14,923	1.000000	14,923
22	STORM PROTECTION PLAN COST RECOVERY CLAUSE	(15)	62,984	0.992871	62,535
23	TOTAL ACCUMULATED DEPRECIATION & AMORTIZATION ADJUSTMENTS		848,552	0.917654	778,676
24					
25	CONSTRUCTION WORK IN PROGRESS ADJUSTMENTS				
26					
27	CWIP - PROJECTS EARNING AFUDC	(16)	(1,265,163)	0.927642	(1,173,618)
28	CWIP - CLAUSE PROJECTS	(17)	(371,948)	0.978081	(363,795)
29	TOTAL CONSTRUCTION WORK IN PROGRESS ADJUSTMENTS		(1,637,111)	0.939102	(1,537,413)
30					
31	WORKING CAPITAL ADJUSTMENTS				
32					
33	MARGIN CALL CASH COLLATERAL	(18)	3	0.966516	3
34	ACCOUNTS RECEIVABLE - ASSOC COMPANIES	(19)	(209,093)	0.966516	(202,091)
35	INTEREST & DIVIDENDS RECEIVABLE	(20)	(42)	0.966516	(40)

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Line No.	ADJUSTMENT TITLE	REASON FOR ADJUSTMENT OR OMISSION (PROVIDE SUPPORTING SCHEDULE)	ADJUSTMENT AMOUNT (\$000)	JURISDICTIONAL FACTOR	JURISDICTIONAL AMOUNT OF ADJUSTMENT (3) X (4) (\$000)
1	JOBGING ACCOUNTS	(21)	(28,909)	0.966516	(27,941)
2	CLAUSE NET UNDERRECOVERIES	(22)	(14,777)	1.002624	(14,816)
3	POLE ATTACHMENTS RENTS RECEIVABLE	(23)	(28,514)	0.966516	(27,559)
4	PREPAYMENTS - INTEREST ON COMMERCIAL PAPER	(24)	(6,238)	0.964315	(6,015)
5	PREPAYMENTS - SWA	(25)	(32,689)	1.000000	(32,689)
6	FUEL COST RECOVERY – GPIF	(26)	(2,019)	1.000000	(2,019)
7	ACCUM DEFERRED RETIREMENT BENEFITS	(27)	357	0.963018	344
8	ACCUM. PROV. - PROPERTY & STORM INSURANCE	(28)	120,326	1.000000	120,326
9	ASSET RETIREMENT OBLIGATION	(29)	5,220,021	0.963018	5,026,974
10	CEDAR BAY TRANSACTION	(30)	1,096	0.956737	1,048
11	GAIN ON SALE OF EMISSION ALLOWANCE	(31)	0	0.954871	0
12	JOBGING ACCOUNTS	(32)	26,393	0.966516	25,510
13	REGULATORY LIABILITY – SWA	(33)	30,763	1.000000	30,763
14	NUCLEAR COST RECOVERY	(34)	241,631	1.000000	241,631
15	ENVIRONMENTAL COST RECOVERY	(35)	(163,383)	0.954871	(156,009)
16	ICL TRANSACTION	(36)	(125,417)	0.956737	(119,991)
17	CEDAR BAY TRANSACTION	(37)	(136,185)	0.956737	(130,293)
18	TOTAL WORKING CAPITAL ADJUSTMENTS		4,893,325	0.966037	4,727,134
19					
20	TOTAL COMMISSION ADJUSTMENTS		354,200	0.841535	298,071
21					
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28	<u>COMPANY ADJUSTMENTS</u>				
29					
30	ACCUMULATED DEPRECIATION & AMORTIZATION				
31					
32	DEPRECIATION	(38)	(21,023)	1.208340	(25,403)
33	CAPITAL RECOVERY AMORTIZATION	(39)	(172,248)	0.948360	(163,354)
34	DISMANTLEMENT	(40)	(29,687)	0.964762	(28,640)
35					

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1	SCHERER ASH POND DISMANTLEMENT	(41)	92,841	0.955649	88,723
2	TOTAL ACCUMULATED DEPRECIATION & AMORTIZATION ADJUSTMENTS		(130,118)	0.988907	(128,674)
3					
4	WORKING CAPITAL ADJUSTMENTS				
5					
6	RATE CASE EXPENSES	(42)	(1,538)	1.000000	(1,538)
7	NUCLEAR END OF LIFE ACCRUALS	(43)	11,752	0.966516	11,359
8	CARE TO SHARE	(44)	77	0.966516	75
9	SCHERER CONSUMMATION PAYMENT	(45)	85,833	0.955649	82,027
10	TOTAL WORKING CAPITAL ADJUSTMENTS		96,125	0.956276	91,922
11					
12	TOTAL COMPANY ADJUSTMENTS		(33,993)	1.081182	(36,752)
13					
14	NOTE: TOTALS MAY NOT ADD DUE TO ROUNDING.				
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1	(1) ASSET RETIREMENT OBLIGATION: TO REMOVE FROM PLANT IN SERVICE THE ASSET RETIREMENT OBLIGATIONS ASSOCIATED WITH THE RETIREMENT OF PLANT PER FPSC RULE 25-14.014 F.A.C.				
2					
3	(2) CAPITAL LEASES: TO REMOVE FROM PLANT IN SERVICE THE ASSET ASSOCIATED WITH CAPITAL LEASES. THE CORRESPONDING OBLIGATION IS REMOVED FROM CAPITAL STRUCTURE.				
4					
5	(3) ENVIRONMENTAL COST RECOVERY: TO REMOVE FROM PLANT IN SERVICE THE INVESTMENT RELATED TO ENVIRONMENTAL COMPLIANCE CAPITAL EXPENDITURES WHICH ARE BEING RECOVERED THROUGH THE ENVIRONMENTAL COST RECOVERY CLAUSE.				
6					
7					
8	(4) FUEL AND CAPACITY COST RECOVERY CLAUSE: TO REMOVE FROM PLANT IN SERVICE THE CAPITAL INVESTMENT ASSOCIATED WITH ITEMS THAT ARE BEING RECOVERED THROUGH THE FUEL AND CAPACITY COST RECOVERY CLAUSE.				
9					
10					
11	(5) CONSERVATION COST RECOVERY: TO REMOVE FROM PLANT IN SERVICE THE INVESTMENT IN LOAD MANAGEMENT AND MONITORING EQUIPMENT WHICH IS BEING RECOVERED THROUGH THE ENERGY CONSERVATION COST RECOVERY CLAUSE.				
12					
13					
14	(6) CAPITALIZED EXECUTIVE COMPENSATION: TO REMOVE FROM PLANT IN SERVICE THE AMOUNT RELATED TO CAPITALIZED EXECUTIVE INCENTIVE COMPENSATION CONSISTENT WITH ORDER NO. PSC-10-0153-FOF-EI, DOCKET NO. 080677-EI.				
15					
16					
17	(7) STORM PROTECTION PLAN COST RECOVERY: TO REMOVE FROM PLANT IN SERVICE THE CAPITAL INVESTMENT ASSOCIATED WITH ITEMS THAT ARE BEING RECOVERED THROUGH THE STORM PROTECTION PLAN COST RECOVERY CLAUSE.				
18					
19					
20	(8) CAPITAL LEASES: TO REMOVE FROM ACCUMULATED DEPRECIATION AND AMORTIZATION THE RESERVE ASSOCIATED WITH CAPITAL LEASES. THE CORRESPONDING ASSET IS ALSO REMOVED FROM RATE BASE.				
21					
22					
23	(9) ACCUM PROV DECOMMISSIONING COSTS: TO REMOVE FROM ACCUMULATED DEPRECIATION AND AMORTIZATION THE RESERVE FOR FUTURE DECOMMISSIONING OF FPL'S NUCLEAR POWER PLANTS SINCE THE OFFSETTING FUND IS EXCLUDED FROM RATE BASE PER ORDER NO. 13537, DOCKET NO. 830465-EI.				
24					
25					
26	(10) ASSET RETIREMENT OBLIGATION DECOMMISSIONING: TO REMOVE FROM ACCUMULATED DEPRECIATION AND AMORTIZATION THE ASSET RETIREMENT OBLIGATION PORTION OF THE RESERVE FOR FUTURE DECOMMISSIONING OF FPL'S NUCLEAR POWER PLANTS PER FPSC RULE 25-14.014 F.A.C.				
27					
28					
29	(11) ASSET RETIREMENT OBLIGATION: TO REMOVE FROM ACCUMULATED DEPRECIATION AND AMORTIZATION THE ASSET RETIREMENT OBLIGATION ASSOCIATED WITH THE RETIREMENT OF ELECTRIC GENERATION PLANTS PER FPSC RULE 25-14.014 F.A.C.				
30					
31					
32	(12) ENVIRONMENTAL COST RECOVERY: TO REMOVE FROM ACCUMULATED DEPRECIATION AND AMORTIZATION THE RESERVE FOR ENVIRONMENTAL COMPLIANCE CAPITAL EXPENDITURES WHICH ARE BEING RECOVERED THROUGH THE ENVIRONMENTAL COST RECOVERY CLAUSE.				
33					
34					
35					

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



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1	(27) ACCUM DEFERRED RETIREMENT BENEFITS: TO EXCLUDE FROM WORKING CAPITAL A PORTION OF THE ACCRUED AMOUNT ASSOCIATED WITH DEFERRED EXECUTIVE COMPENSATION				
2	AND ASSOCIATED INTEREST SINCE THE OFFSETTING FUND IS EXCLUDED FROM RATE BASE.				
3					
4	(28) ACCUM. PROV. - PROPERTY & STORM INSURANCE: TO EXCLUDE FROM WORKING CAPITAL THE BALANCE IN THE PROPERTY INSURANCE - STORM DAMAGE RESERVE. THIS REPRESENTS A FUNDED				
5	RESERVE PER ORDER NO. 11437, DOCKET NO. 820097-EU.				
6					
7	(29) ASSET RETIREMENT OBLIGATION: TO REMOVE FROM WORKING CAPITAL LIABILITIES ASSOCIATED WITH THE ASSET RETIREMENT OBLIGATIONS OF ELECTRIC GENERATION PLANTS PER FPSC RULE 25-14.014 F.A.C.				
8					
9	(30) CEDAR BAY TRANSACTION: TO REMOVE FROM WORKING CAPITAL THE LIABILITY RELATED TO THE CEDAR BAY TRANSACTION RECOVERED THROUGH THE CAPACITY COST RECOVERY CLAUSE				
10	PER ORDER NO. PSC-15-0401-AS-EI, DOCKET NO. 150075-EI.				
11					
12	(31) GAIN ON SALE OF EMISSIONS ALLOWANCES: TO EXCLUDE FROM WORKING CAPITAL AMOUNTS RELATED TO GAINS ON SALE OF EMISSIONS ALLOWANCES WHICH ARE RECOVERED				
13	THROUGH THE ENVIRONMENTAL COST RECOVERY CLAUSE.				
14					
15	(32) JOBBING ACCOUNTS: TO EXCLUDE FROM WORKING CAPITAL ALL CURRENT AND ACCRUED LIABILITIES RELATED TO FPL JOBBING CONSTRUCTION ACCOUNTS				
16	PER ORDER NO. 13537, DOCKET NO. 830465-EI.				
17					
18	(33)REGULATORY LIABILITY - SWA: TO REMOVE FROM WORKING CAPITAL THE LIABILITY ASSOCIATED WITH THE SOLID WASTE AUTHORITY PURCHASE POWER CONTRACT				
19	PER ORDER NO. PSC-11-0293-FOF-EU, DOCKET NO. 110018-EU.				
20					
21	(34) NUCLEAR COST RECOVERY: TO REMOVE FROM WORKING CAPITAL THE REGULATORY LIABILITY ASSOCIATED WITH THE NUCLEAR POWER COSTS RECOVERED UNDER THE NUCLEAR COST RECOVERY				
22	RULE 25-6.0423 F.A.C.				
23					
24	(35) ENVIRONMENTAL COST RECOVERY: TO EXCLUDE FROM WORKING CAPITAL THE FOLLOWING ITEMS RECOVERED THROUGH ECRC: (1) REGULATORY LIABILITY ASSOCIATED WITH THE TURKEY POINT COOLING				
25	CANAL MONITORING PROGRAM, AND (2) REGULATORY ASSETS ASSOCIATED WITH THE CLAUSE PORTION OF UNRECOVERED BALANCES FOR THE EARLY RETIREMENT OF MARTIN UNITS 1 & 2				
26	AND LAUDERDALE UNITS 4 & 5 (ORDER NO. PSC-2019-0045-PAA-EI, DOCKET NO. 20180155-EI), AND SJRPP (ORDER NO. PSC-2017-0415-AS-EI, DOCKET NO. 20170123-EI).				
27					
28	(36) ICL TRANSACTION: TO REMOVE FROM WORKING CAPITAL THE ASSETS RELATED TO THE INDIANTOWN TRANSACTION RECOVERED THROUGH THE CAPACITY COST RECOVERY CLAUSE				
29	PER ORDER NO. PSC-16-0506-FOF-EI, DOCKET NO. 160154-EI.				
30					
31	(37) CEDAR BAY TRANSACTION: TO REMOVE FROM WORKING CAPITAL THE ASSET RELATED TO THE CEDAR BAY TRANSACTION RECOVERED THROUGH THE				
32	CAPACITY COST RECOVERY CLAUSE PER ORDER NO. PSC-15-0401-AS-EI, DOCKET NO. 150075-EI.				
33					
34	(38) DEPRECIATION: TO INCREASE ACCUMULATED DEPRECIATION AND AMORTIZATION TO REFLECT INCREASED BASE DEPRECIATION EXPENSE RESULTING FROM FPL'S 2021 DEPRECIATION STUDY.				
35					

FLORIDA PUBLIC SERVICE COMMISSION	EXPLANATION:	List and explain all proposed adjustments to the 13-month average Rate Base for the test year, the prior year and the most recent historical year. List the adjustments in the last case that are not proposed in the current case and the reasons for excluding them.	Type of Data Shown:
COMPANY: FLORIDA POWER & LIGHT COMPANY AND SUBSIDIARIES			_ Projected Test Year Ended: <u>  </u> / <u>  </u> / <u>  </u> _ Prior Year Ended: <u>  </u> / <u>  </u> / <u>  </u> _ Historical Test Year Ended: <u>  </u> / <u>  </u> / <u>  </u> X Proj. Subsequent Yr Ended: 12/31/23
DOCKET NO.: 20210015-EI			Witness: Tara B. DuBose, Keith Ferguson, Liz Fuentes

	(1)	(2)	(3)	(4)	(5)
Line No.	ADJUSTMENT TITLE	REASON FOR ADJUSTMENT OR OMISSION (PROVIDE SUPPORTING SCHEDULE)	ADJUSTMENT AMOUNT (\$000)	JURISDICTIONAL FACTOR	JURISDICTIONAL AMOUNT OF ADJUSTMENT (3) X (4) (\$000)
1	(39)	CAPITAL RECOVERY AMORTIZATION: TO INCREASE ACCUMULATED DEPRECIATION AND AMORTIZATION TO REFLECT INCREASED BASE AMORTIZATION EXPENSE RESULTING FROM			
2		CAPITAL RECOVERY SCHEDULES FOR MARTIN UNITS 1 & 2, LAUDERDALE UNITS 4 & 5, MANATEE UNITS 1 & 2, 500 KV SYSTEM, AND SCHERER UNIT 4. THE COMPANY IS REQUESTING			
3		CAPITAL RECOVERY SCHEDULES FOR THESE ASSETS OVER A PERIOD OF TEN YEARS BEGINNING IN 2022.			
4					
5	(40)	DISMANTLEMENT: TO REFLECT AN INCREASE TO THE DISMANTLEMENT RESERVE TO REFLECT INCREASED DISMANTLEMENT ACCRUALS RESULTING FROM FPL'S 2021			
6		DISMANTLEMENT STUDY (INCLUDING DISMANTLEMENT RESERVE TRANSFERS BETWEEN UNITS IN ORDER TO MINIMIZE THE INCREASE IN THE PROPOSED DISMANTLEMENT ACCRUALS).			
7					
8	(41)	SCHERER ASH POND DISMANTLEMENT: TO MOVE THE SCHERER COAL ASH POND DISMANTLEMENT RESERVE FROM BASE RATES TO THE ENVIRONMENTAL COST RECOVERY CLAUSE			
9		BEGINNING JANUARY 1, 2022 IN ORDER TO ALIGN RATE RECOVERY OF THE RELATED ASSETS.			
10					
11	(42)	RATE CASE EXPENSES: TO DECREASE DEFERRED RATE CASE EXPENSES FOR THIS PROCEEDING TO REFLECT THE PROPOSED AMORTIZATION, WHICH IS REQUESTED			
12		OVER A FOUR YEAR PERIOD.			
13					
14	(43)	NUCLEAR END OF LIFE ACCRUALS: TO REFLECT DECREASES IN FORECAST ACCRUALS FOR NUCLEAR PLANT END-OF-LIFE (EOL) FUEL LAST CORE AND EOL MATERIAL & SUPPLIES			
15		INVENTORY CONSISTENT WITH THE AMOUNTS REFLECTED IN FPL'S 2020 NUCLEAR DECOMMISSIONING STUDY, DOCKET NO. 20200257-EI.			
16					
17	(44)	CARE TO SHARE: TO REMOVE FROM RATE BASE THE LIABILITY RELATED TO FPL'S CARE TO SHARE PROGRAM BEGINNING WITH THE 2022 TEST YEAR AS THERE IS NO			
18		DIRECT RELATIONSHIP BETWEEN THIS LIABILITY AND THE PROVISION OF ELECTRIC SERVICE.			
19					
20	(45)	SCHERER CONSUMMATION PAYMENT: TO INCLUDE IN THE CALCULATION OF BASE RATES, THE UNAMORTIZED BALANCE OF THE SCHERER CONSUMMATION PAYMENT			
21		WHICH IS REQUESTED TO BE AMORTIZED OVER A TEN YEAR PERIOD CONSISTENT WITH THE PROPOSED SCHERER CAPITAL RECOVERY SCHEDULE.			
22					
23					
24					
25					
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33					
34					
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Schedule B-3  
2023 SUBSEQUENT YEAR ADJUSTMENT

13 MONTH AVERAGE BALANCE SHEET - SYSTEM BASIS

FLORIDA PUBLIC SERVICE COMMISSION

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

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

COMPANY: FLORIDA POWER & LIGHT COMPANY  
AND SUBSIDIARIES

DOCKET NO.: 20210015-EI

(\$000)

Witness: Scott R. Bores

Line No.	ACCOUNT NO.	ACCOUNT NAME	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	13 MONTH AVERAGE	REFERENCE
1																	
2		UTILITY PLANT															
3																	
4	101 & 106	ELECTRIC PLANT IN SERVICE	68,953,217	69,240,955	69,555,867	69,891,859	70,229,381	70,600,130	70,975,857	71,400,036	71,737,811	72,089,965	72,408,140	72,703,352	74,026,906	71,062,575	RB
5	102	ELECTRIC PLANT PURCHASED OR SOLD	0	0	0	0	0	0	0	0	0	0	0	0	0	0	RB
6	105	ELECTRIC PLANT HELD FOR FUTURE USE	507,667	533,370	548,372	568,592	593,811	609,031	627,510	647,729	667,947	688,166	708,384	725,859	743,027	628,420	RB
7	107	CONSTRUCTION WORK IN PROGRESS-ELECTRIC	2,508,787	2,539,436	2,689,522	2,811,871	2,922,705	3,058,149	3,202,768	3,256,084	3,354,295	3,356,283	3,497,539	3,559,633	2,655,483	3,031,735	RB
8	108 & 111	ACCUM PROV DEPR-ELEC UTILITY PLANT	(17,923,105)	(18,048,712)	(18,205,868)	(18,339,650)	(18,497,781)	(18,640,915)	(18,765,860)	(18,890,525)	(19,064,564)	(19,178,305)	(19,344,336)	(19,505,921)	(19,663,531)	(18,774,544)	RB
9	114	ELECTRIC PLANT ACQUISITION ADJUSTMENTS	110,640	110,640	110,640	110,640	110,640	110,640	110,640	110,640	110,640	110,640	110,640	110,640	110,640	110,640	RB
10	115	ACCUM PROV AMORT ELEC PLANT ACQ ADJUSTMNTN	13,530	13,223	12,916	12,608	12,301	11,994	11,686	11,379	11,072	10,764	10,457	10,150	9,842	11,686	RB
11	120.1	NUC FUEL IN PROCESS	514,180	514,722	522,553	502,580	504,347	477,216	482,338	482,639	506,594	507,198	470,293	487,876	502,862	498,108	RB
12	120.3	NUC FUEL MAT & ASSEMBLIES-IN REACTOR	618,255	618,255	618,255	604,821	604,821	600,608	600,608	600,608	600,608	600,608	583,785	583,785	583,785	601,446	RB
13	120.4	SPENT NUCLEAR FUEL	53,474	53,474	53,474	104,876	51,403	105,116	105,116	105,116	105,116	53,713	112,000	58,287	58,287	78,419	RB
14	120.5	ACCUM PROV AMORT NUCLEAR FUEL ASSEMBLIES	(453,508)	(466,580)	(477,279)	(487,859)	(444,636)	(456,908)	(469,367)	(482,241)	(495,115)	(456,171)	(466,608)	(425,088)	(437,688)	(463,004)	RB
15		UTILITY PLANT	54,903,138	55,108,784	55,428,452	55,780,338	56,086,993	56,475,061	56,881,296	57,241,464	57,534,405	57,782,861	58,090,295	58,308,573	58,589,612	56,785,482	
16																	
17		OTHER PROPERTY AND INVESTMENTS															
18																	
19	121	NONUTILITY PROPERTY	95,822	95,287	94,797	94,259	93,734	93,192	92,674	92,144	91,615	91,104	90,582	90,081	89,596	92,684	NEU
20	122	ACCUM PROV FOR DEPR-NUUTILITY PROPTY	(1,984)	(2,043)	(2,103)	(2,163)	(2,223)	(2,283)	(2,343)	(2,404)	(2,464)	(2,525)	(2,585)	(2,646)	(2,707)	(2,344)	NEU
21	123	INVESTMENT IN ASSOCIATED COMPANIES	693,598	699,092	704,585	710,079	715,573	721,066	726,560	732,054	737,548	743,041	748,535	754,029	759,523	726,560	NEU
22	128	OTHER SPECIAL FUNDS	5,386,299	5,403,207	5,420,169	5,437,485	5,454,556	5,471,682	5,488,862	5,506,098	5,523,388	5,540,734	5,558,136	5,575,593	5,593,106	5,489,178	ORP
23		OTHER PROPERTY AND INVESTMENTS	6,173,735	6,195,542	6,217,448	6,239,661	6,261,640	6,283,657	6,305,754	6,327,892	6,350,087	6,372,355	6,394,668	6,417,056	6,439,518	6,306,078	
24																	
25		CURRENT AND ACCRUED ASSETS															
26																	
27	131	CASH	51,825	51,825	51,825	51,825	51,825	51,825	51,825	51,825	51,825	51,825	51,825	51,825	51,825	51,825	RB
28	134	OTHER SPECIAL DEPOSITS	2,117	2,117	2,117	2,169	2,169	2,169	2,169	2,169	2,169	2,293	2,159	2,159	2,159	2,164	RB
29	135	WORKING FUNDS	104	130	133	120	110	115	114	111	109	111	126	126	106	117	RB
30	136	TEMPORARY CASH INVESTMENTS	0	0	0	0	0	0	0	0	0	0	0	0	0	0	RB
31	142	CUSTOMER ACCOUNTS RECEIVABLE	850,540	793,114	786,914	720,703	703,536	729,330	789,361	893,896	987,101	1,044,305	1,052,588	981,304	877,509	862,323	RB
32	143	OTHER ACCOUNTS RECEIVABLE	122,214	128,147	128,446	126,393	130,603	133,943	137,333	135,707	137,544	140,462	125,549	129,173	129,703	131,170	RB
33	143.9, 144.6, 146.7	ACCOUNTS RECEIVABLE - GAS RESERVES	42,039	42,086	41,939	41,974	41,770	41,771	41,749	41,787	41,784	40,855	40,889	40,892	41,006	41,580	NEU
34	144	ACCUM PROV UNCOLLECTIBLE ACCOUNTS	(9,569)	(8,811)	(8,270)	(8,058)	(8,041)	(8,174)	(8,656)	(9,362)	(10,223)	(11,076)	(11,458)	(11,215)	(10,596)	(9,501)	RB
35	145	NOTES RECEIVABLE FROM ASSOC COMPANIES	160,000	160,000	160,000	160,000	160,000	160,000	160,000	160,000	160,000	160,000	160,000	160,000	160,000	160,000	RB
36	146	ACCOUNT RECEIVABLE FROM ASSOC COMPANIES	47,859	47,859	47,859	47,859	47,859	47,859	47,859	47,859	47,859	47,859	51,868	51,868	51,868	49,093	RB
37	151	FUEL STOCK	130,883	130,883	130,883	130,883	130,883	130,883	130,883	130,883	130,883	130,883	128,854	128,521	128,521	130,090	RB
38	154	PLANT MATERIALS AND OPERATING SUPPLIES	494,869	494,332	495,959	499,115	503,673	509,598	516,054	518,995	518,068	514,953	510,318	504,948	501,787	506,359	RB
39	163	STORES EXPENSE UNDISTRIBUTED	671	3,217	(423)	(2,222)	(3,784)	(2,733)	(1,234)	55	2,024	1,355	2,940	2,534	685	237	RB
40	165	PREPAYMENTS	71,808	96,848	97,888	108,835	110,519	104,147	121,367	116,088	107,032	95,691	74,968	112,397	68,411	98,923	RB
41	171	INTEREST & DIVIDENDS RECEIVABLE	42	42	42	42	42	42	42	42	42	42	42	42	42	42	RB
42	172	RENTS RECEIVABLE	23,260	24,409	25,415	26,422	27,428	28,434	29,453	30,459	31,465	32,472	33,478	34,484	23,503	28,514	RB
43	173	ACCRUED UTILITY REVENUES	267,757	255,466	240,679	263,082	277,073	317,372	340,379	342,303	349,895	315,062	301,084	266,386	271,794	292,948	RB
44	174	MISCELLANEOUS CURRENT AND ACCRUED ASSETS	23,952	28,954	28,978	23,946	29,083	29,034	23,989	28,947	35,783	37,656	29,634	31,425	24,431	28,909	RB
45	175 & 176	DERIVATIVE ASSETS - NOT HEDGED	0	0	0	0	0	0	0	0	0	0	0	0	0	0	RB

Schedule B-3  
2023 SUBSEQUENT YEAR ADJUSTMENT

13 MONTH AVERAGE BALANCE SHEET - SYSTEM BASIS

FLORIDA PUBLIC SERVICE COMMISSION

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

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

COMPANY: FLORIDA POWER & LIGHT COMPANY  
AND SUBSIDIARIES

DOCKET NO.: 20210015-EI

(\$000)

Witness: Scott R. Bores

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	
Line No.	ACCOUNT NO.	ACCOUNT NAME	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	13 MONTH AVERAGE	REFERENCE
1		CURRENT AND ACCRUED ASSETS	2,280,371	2,250,617	2,230,384	2,193,087	2,204,746	2,275,614	2,382,685	2,491,370	2,592,559	2,606,725	2,554,533	2,486,869	2,322,754	2,374,793	
2																	
3		DEFERRED DEBITS															
4																	
5	181	UNAMORTIZED DEBT EXPENSE	131,733	130,798	129,864	135,920	134,966	134,013	133,107	145,315	144,505	143,696	142,886	142,076	150,004	138,376	CS
6	182	EXTRAORDINARY PROPERTY LOSSES	172,089	171,669	171,249	170,829	170,409	169,989	169,569	169,149	168,729	168,309	167,889	167,469	167,049	169,569	RB
7	182.3 & 182.4	OTHER REGULATORY ASSETS	3,866,701	3,858,604	3,849,508	3,874,864	3,884,225	3,866,398	3,837,244	3,806,571	3,775,116	3,740,049	3,739,891	3,718,811	3,698,466	3,808,804	RB, CS
8	183	PRELIM SURVEY & INVESTIGATION CHARGES	38,357	38,512	38,652	38,814	38,956	39,120	39,277	39,427	39,591	39,741	39,897	40,054	30,152	38,504	RB
9	184	CLEARING ACCOUNTS	16	16	16	16	16	16	16	16	16	16	16	16	16	16	RB
10	185	TEMPORARY FACILITIES	0	0	0	0	0	0	0	0	0	0	0	0	0	0	RB
11	186	MISCELLANEOUS DEFERRED DEBITS	1,992,400	1,952,692	1,954,588	1,962,347	1,964,248	1,969,937	1,967,682	1,971,382	1,979,148	1,981,070	1,978,802	1,986,543	1,976,602	1,971,342	RB
12	187	DEFERRED LOSSES DISPOSITION UTIL PLANT	13	13	13	13	13	13	13	13	13	13	13	13	13	13	RB
13	189	UNAMORT LOSS ON REACQUIRED DEBT	65,563	65,115	64,687	64,259	63,831	63,403	62,975	62,547	62,119	61,691	61,263	60,835	60,407	62,976	CS
14	190.7	ACCUM DEF INC TAX DB - GAS RESERVES	2,078	2,054	2,035	2,016	2,005	1,995	1,984	1,973	1,961	1,951	1,940	1,927	1,911	1,987	NEU
15	190	ACCUMULATED DEFERRED INCOME TAXES	2,110,351	2,116,698	2,115,830	2,092,005	2,092,237	2,102,802	2,107,181	2,110,781	2,114,519	2,027,082	2,027,345	2,035,868	2,129,024	2,090,902	CS
16		DEFERRED DEBITS	8,379,301	8,336,170	8,326,442	8,341,082	8,350,906	8,337,685	8,319,047	8,307,174	8,285,718	8,163,618	8,159,941	8,153,614	8,211,642	8,282,488	
17																	
18		TOTAL ASSETS AND OTHER DEBITS	71,736,545	71,891,113	72,202,726	72,554,168	72,904,285	73,372,017	73,888,782	74,367,900	74,762,769	74,925,559	75,199,436	75,366,112	75,563,526	73,748,841	
19																	
20		PROPRIETARY CAPITAL															
21																	
22	201	COMMON STOCK ISSUED	(1,373,069)	(1,373,069)	(1,373,069)	(1,373,069)	(1,373,069)	(1,373,069)	(1,373,069)	(1,373,069)	(1,373,069)	(1,373,069)	(1,373,069)	(1,373,069)	(1,373,069)	(1,373,069)	CS
23	211	MISCELLANEOUS PAID IN CAPITAL	(13,556,927)	(13,556,927)	(13,556,927)	(13,556,927)	(13,881,793)	(13,881,793)	(13,881,793)	(13,881,793)	(13,881,793)	(13,881,793)	(13,881,793)	(13,881,793)	(13,881,793)	(13,781,834)	CS
24	214	CAPITAL STOCK EXPENSE	3,741	3,741	3,741	3,741	3,741	3,741	3,741	3,741	3,741	3,741	3,741	3,741	3,741	3,741	CS
25	216	UNAPPROPRIATED RETAINED EARNINGS	(14,259,698)	(14,389,288)	(14,495,128)	(14,626,305)	(14,773,100)	(14,980,028)	(15,224,516)	(15,502,972)	(15,396,022)	(15,642,219)	(15,855,604)	(15,995,017)	(16,137,117)	(15,175,155)	CS
26		PROPRIETARY CAPITAL	(29,185,952)	(29,315,542)	(29,421,382)	(29,552,560)	(30,024,220)	(30,231,148)	(30,475,636)	(30,754,092)	(30,647,142)	(30,893,339)	(31,106,724)	(31,246,137)	(31,388,237)	(30,326,316)	
27																	
28		LONG TERM DEBT															
29																	
30	221	BONDS	(17,388,186)	(17,388,186)	(17,373,186)	(18,173,186)	(18,173,186)	(18,173,186)	(17,673,186)	(17,923,186)	(17,923,186)	(17,923,186)	(17,923,186)	(17,923,186)	(18,923,186)	(17,913,955)	CS
31	223	ADV ASSOC CO	0	0	0	0	0	0	0	0	0	0	0	0	0	0	CS
32	224	OTHER LONG-TERM DEBT	(1,805,934)	(1,805,934)	(1,805,934)	(1,805,934)	(1,805,934)	(1,805,934)	(1,805,934)	(1,805,934)	(1,805,934)	(1,805,934)	(1,805,934)	(1,805,934)	(1,805,934)	(1,805,934)	CS
33	225	UNAMOR PREMIUM ON LONG-TERM DEBT	40	40	40	40	40	40	40	40	40	40	40	40	40	40	CS
34	226	UNAMOR DISCOUNT ON LONG-TERM DEBT-DEBIT	37,229	37,000	36,770	36,541	36,312	36,083	35,870	35,657	35,444	35,231	35,018	34,805	34,592	35,888	CS
35		LONG TERM DEBT	(19,156,851)	(19,157,080)	(19,142,309)	(19,942,538)	(19,942,768)	(19,942,997)	(19,443,210)	(19,693,423)	(19,693,636)	(19,693,849)	(19,694,062)	(19,694,275)	(20,694,488)	(19,683,960)	
36																	
37		OTHER NONCURRENT LIABILITIES															
38																	
39	227	OBLIGATIONS UNDER CAPITAL LEASES-NONCURR	(48,191)	(48,191)	(48,191)	(48,191)	(48,191)	(48,191)	(48,191)	(48,191)	(48,191)	(48,191)	(48,191)	(48,191)	(48,191)	(48,191)	CS
40	228.1	ACCUM PROVISION - PROPERTY INSURANCE	(119,573)	(119,698)	(119,823)	(119,948)	(120,073)	(120,199)	(120,325)	(120,450)	(120,576)	(120,702)	(120,829)	(120,955)	(121,081)	(120,326)	RB
41	228.2	ACCUM PROVISION - INJURIES & DAMAGES	(20,000)	(20,000)	(20,000)	(20,000)	(20,000)	(20,000)	(20,000)	(20,000)	(20,000)	(20,000)	(20,000)	(20,000)	(20,000)	(20,000)	RB
42	228.3	ACCUM PROVISION - PENSION & DEFERRED BENEFITS	(164,298)	(162,546)	(160,794)	(159,839)	(160,507)	(161,175)	(161,843)	(162,511)	(163,179)	(163,847)	(159,676)	(157,924)	(158,592)	(161,101)	RB
43	228.4	ACCUM PROVISION - OPERATING RESERVES	(201,015)	(202,102)	(203,189)	(204,276)	(205,363)	(206,450)	(207,537)	(208,624)	(209,711)	(210,799)	(211,886)	(212,973)	(214,060)	(207,537)	RB
44	229	ACCUMULATED PROVISION FOR RATE REFUNDS	0	0	0	0	0	0	0	0	0	0	0	0	0	0	RB
45	230	ASSET RETIREMENT OBLIGATION - LIABILITY	(2,579,664)	(2,588,954)	(2,598,279)	(2,607,639)	(2,617,033)	(2,626,463)	(2,635,927)	(2,645,427)	(2,654,961)	(2,664,532)	(2,674,137)	(2,683,779)	(2,693,456)	(2,636,173)	RB

Schedule B-3  
2023 SUBSEQUENT YEAR ADJUSTMENT

13 MONTH AVERAGE BALANCE SHEET - SYSTEM BASIS

FLORIDA PUBLIC SERVICE COMMISSION

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

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

COMPANY: FLORIDA POWER & LIGHT COMPANY  
AND SUBSIDIARIES

DOCKET NO.: 20210015-EI

(\$000)

Witness: Scott R. Bores

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	
Line No.	ACCOUNT NO.	ACCOUNT NAME	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	13 MONTH AVERAGE	REFERENCE
1	230.3	ASSET RETIREMENT OBLIGATION - LIABILITY - GAS RESERVES	(615)	(615)	(615)	(615)	(615)	(615)	(615)	(615)	(615)	(615)	(615)	(615)	(615)	(615)	NEU
2		OTHER NONCURRENT LIABILITIES	(3,133,354)	(3,142,105)	(3,150,890)	(3,160,507)	(3,171,782)	(3,183,092)	(3,194,437)	(3,205,818)	(3,217,234)	(3,226,265)	(3,235,333)	(3,244,436)	(3,255,995)	(3,193,942)	
3																	
4		CURRENT AND ACCRUED LIABILITIES															
5																	
6	231	NOTES PAYABLE	(798,726)	(713,464)	(788,618)	(262,356)	(104,962)	(84,409)	(665,041)	(442,223)	(901,514)	(787,219)	(773,013)	(783,716)	(416,626)	(578,607)	CS
7	232	ACCOUNTS PAYABLE	(635,858)	(630,895)	(666,278)	(663,104)	(633,074)	(687,632)	(750,397)	(737,976)	(712,566)	(708,335)	(656,144)	(1,294,833)	(636,161)	(724,097)	RB
8	232.8 & 234.7	ACCOUNTS PAYABLE - GAS RESERVES	(554)	(573)	(577)	(512)	(552)	(523)	(537)	(518)	(531)	(530)	(509)	(526)	(510)	(535)	NEU
9	233	NOTES PAYABLE TO ASSOCIATED COMPANIES	0	0	0	0	0	0	0	0	0	0	0	0	0	0	RB
10	234	ACCOUNTS PAYABLE TO ASSOCIATED COMPANIES	(38,115)	(38,115)	(38,115)	(38,115)	(38,115)	(38,115)	(38,115)	(38,115)	(38,115)	(38,115)	(38,115)	(38,115)	(38,115)	(38,115)	RB
11	235	CUSTOMER DEPOSITS	(473,436)	(475,917)	(478,255)	(480,594)	(482,932)	(485,271)	(487,609)	(489,948)	(492,286)	(494,625)	(496,963)	(499,302)	(501,640)	(487,609)	CS
12	236	TAXES ACCRUED	(83,436)	(157,878)	(214,220)	(249,744)	(314,844)	(424,046)	(538,999)	(667,384)	(796,025)	(802,285)	(893,465)	(247,895)	(90,762)	(421,614)	RB
13	236.9	TAXES ACCRUED - GAS RESERVES	(888)	(993)	(1,078)	(1,163)	(1,212)	(1,258)	(1,304)	(1,355)	(1,405)	(563)	(614)	(668)	(742)	(1,019)	NEU
14	237	INTEREST ACCRUED	(148,759)	(204,921)	(184,687)	(192,679)	(162,206)	(217,107)	(155,198)	(215,359)	(202,607)	(196,894)	(173,132)	(232,378)	(193,748)	(190,744)	RB
15	241	TAX COLLECTIONS PAYABLE	(95,574)	(95,811)	(76,238)	(76,834)	(86,359)	(88,709)	(103,426)	(112,045)	(119,116)	(122,162)	(117,547)	(108,565)	(97,486)	(99,221)	RB
16	242	MISC CURRENT AND ACCRUED LIABILITIES	(661,588)	(628,494)	(686,998)	(567,630)	(567,260)	(608,458)	(658,434)	(634,632)	(566,195)	(584,817)	(634,729)	(585,462)	(670,417)	(619,624)	RB
17	242.9	MISC CURRENT AND ACCRUED LIABILITIES - GAS RESERVES	(302)	(303)	(249)	(295)	(270)	(284)	(267)	(281)	(280)	(263)	(277)	(262)	(279)	(278)	NEU
18	243	OBLIGATIONS UNDER CAPITAL LEASES-CURRENT	(12,024)	(12,024)	(12,024)	(12,024)	(12,024)	(12,024)	(12,024)	(12,024)	(12,024)	(12,024)	(12,024)	(12,024)	(12,024)	(12,024)	CS
19	244	DERIVATIVE LIABILITY - NOT HEDGED	0	0	0	0	0	0	0	0	0	0	0	0	0	0	RB
20		CURRENT AND ACCRUED LIABILITIES	(2,949,403)	(2,949,389)	(3,147,337)	(2,545,051)	(2,403,809)	(2,647,837)	(3,411,351)	(3,351,860)	(3,842,664)	(3,747,831)	(3,796,533)	(3,803,746)	(2,658,512)	(3,173,486)	
21																	
22		DEFERRED CREDITS															
23																	
24	252	CUSTOMER ADVANCES FOR CONSTRUCTION	(1,329)	(1,302)	(1,301)	(1,300)	(1,181)	(1,117)	(1,042)	(1,024)	(1,141)	(1,182)	(1,442)	(1,399)	(1,356)	(1,240)	RB
25	253	OTHER DEFERRED CREDITS	(183,851)	(183,132)	(183,048)	(182,406)	(182,323)	(183,871)	(181,598)	(181,514)	(183,062)	(180,789)	(180,706)	(182,253)	(179,980)	(182,195)	RB
26	254	OTHER REGULATORY LIABILITIES	(7,338,215)	(7,331,358)	(7,320,271)	(7,307,624)	(7,294,652)	(7,281,968)	(7,271,007)	(7,262,266)	(7,253,975)	(7,252,091)	(7,240,567)	(7,231,637)	(7,193,790)	(7,275,340)	RB, CS
27	255	ACCUM DEFERRED INVESTMENT TAX CREDIT	(1,437,437)	(1,433,198)	(1,428,952)	(1,424,702)	(1,420,450)	(1,416,208)	(1,411,972)	(1,407,739)	(1,403,508)	(1,398,961)	(1,394,414)	(1,389,867)	(1,595,760)	(1,427,936)	CS
28	256	DEFERRED GAINS DISPOSITION UTILITY PLANT	(31,296)	(30,781)	(30,265)	(29,749)	(29,242)	(28,741)	(28,239)	(27,740)	(27,242)	(26,751)	(26,259)	(25,768)	(25,278)	(28,258)	RB
29	257	UNAMORT GAIN ON REACQUIRED DEBT	(414)	(402)	(392)	(382)	(372)	(361)	(351)	(341)	(331)	(321)	(310)	(300)	(290)	(351)	CS
30	281, 282, 283	ACCUM DEF INCOME TAX-ACCEL AMORT PROP	(8,301,171)	(8,329,655)	(8,359,493)	(8,390,361)	(8,416,590)	(8,437,879)	(8,453,230)	(8,465,469)	(8,476,311)	(8,487,747)	(8,506,744)	(8,530,037)	(8,553,672)	(8,439,105)	CS
31	282.2	ACCUM DEF INC TAX CR - GAS RESERVES	(17,270)	(17,170)	(17,084)	(16,987)	(16,894)	(16,798)	(16,708)	(16,614)	(16,522)	(16,434)	(16,343)	(16,258)	(16,169)	(16,712)	NEU
32		DEFERRED CREDITS	(17,310,984)	(17,326,997)	(17,340,807)	(17,353,512)	(17,361,706)	(17,366,944)	(17,364,148)	(17,362,708)	(17,362,093)	(17,364,275)	(17,366,784)	(17,377,519)	(17,566,294)	(17,371,136)	
33																	
34		TOTAL LIABILITIES AND OTHER CREDITS	(71,736,545)	(71,891,113)	(72,202,726)	(72,554,168)	(72,904,285)	(73,372,017)	(73,888,782)	(74,367,900)	(74,762,769)	(74,925,559)	(75,199,436)	(75,366,112)	(75,563,526)	(73,748,841)	
35																	
36		NOTE: TOTALS MAY NOT ADD DUE TO ROUNDING															
37																	
38		REFERENCE: RB=RATE BASE; WC=WORKING CAPITAL; CS=CAPITAL STRUCTURE; ORP=OTHER RETURN PROVIDED; NEU=NON-ELECTRIC UTILITY															
39																	
40																	
41																	
42																	
43																	
44																	
45																	

2023 SUBSEQUENT YEAR ADJUSTMENT

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION:

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

Type of Data Shown:

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

COMPANY: FLORIDA POWER & LIGHT COMPANY  
 AND SUBSIDIARIES

DOCKET NO.: 20210015-EI

Witness: Liz Fuentes

	(1)	(2)	(3)	(4)
Line No.	Account No.	Account Name	Year	Year
1				
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NOTE: For Historical Years Ended 12/31/2019 and 12/31/2020, please refer to MFR B-4 Historical contained in the 2022 Test Year MFR Schedules.

FLORIDA PUBLIC SERVICE COMMISSION  COMPANY: FLORIDA POWER & LIGHT COMPANY AND SUBSIDIARIES  DOCKET NO.: 20210015-EI	EXPLANATION: Provide the data listed below regarding all changes in rate base primary accounts that exceed 1/20th of one percent (.0005) of total rate base and ten percent from the prior year to the last 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
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	(1)	(2)	(3)	(4)	(5)	(6)
Line No.	Account Number	Account Name and Reason for Change	Subsequent Year Ended 12/31/2023 (\$000)	Prior Year Ended 12/31/2022 (\$000)	Amount Inc/(Dec) (3)-(4) (\$000)	Percent Inc/(Dec) (5)/(4) (%)
1	105	ELECTRIC PLANT HELD FOR FUTURE USE <sup>(1)</sup>	628,420	381,592	246,828	64.68%
2	107	CONSTRUCTION WORK IN PROGRESS-ELECTRIC <sup>(2)</sup>	3,031,735	3,784,830	(753,095)	(19.90%)
3						
4		Note: Totals may not add due to rounding				
5						
6						
7						
8		Notes:				
9		<sup>(1)</sup> Increase in plant held for future use is primarily due to securing land for future solar installs				
10		<sup>(2)</sup> Decrease in construction work in progress is primarily due to the Dania Beach Energy Center placed in service in mid-2022, 500kV Transmission upgrade placed in service,				
11		and timing of solar capital expenditures				
12						
13						
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2023 SUBSEQUENT YEAR ADJUSTMENT

FLORIDA PUBLIC SERVICE COMMISSION  COMPANY: FLORIDA POWER & LIGHT COMPANY AND SUBSIDIARIES  DOCKET NO.: 20210015-EI	EXPLANATION: Provide a development of jurisdictional separation factors for rate base for the test year and the most recent historical year.  (\$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, Tara B. DuBose Liz Fuentes
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	(1)	(2)	(3)	(4)
Line No.	DESCRIPTION	TOTAL COMPANY (1)	FPSC JURISDICTIONAL	JURISDICTIONAL FACTOR
1	ELECTRIC PLANT IN SERVICE INTANGIBLE			
2				
3	PLT IN SERV - INTAN - CAPACITY	1,979	1,894	0.956737
4	PLT IN SERV - INTAN - ECCR	10,327	10,327	1.000000
5	PLT IN SERV - INTANGIBLE	1,906,743	1,836,228	0.963018
6	PLT IN SERV - INTANGIBLE ARO	359,487	346,192	0.963018
7	PLT IN SERV - NCRC AVOIDED AFUDC - INTANG - FERC RECLASS	26,141	0	0.000000
8	ELECTRIC PLANT IN SERVICE INTANGIBLE	2,304,677	2,194,641	0.952255
9				
10	ELECTRIC PLANT IN SERVICE PRODUCTION - STEAM			
11				
12	PLT IN SERV - STEAM	4,598	4,398	0.956537
13	PLT IN SERV - STEAM - CAPACITY	(1,256)	(1,201)	0.956737
14	PLT IN SERV - STEAM - ECRC	(12)	(12)	0.954871
15	PLT IN SERV - STEAM MARTIN PIPELINE	371	355	0.956783
16	ELECTRIC PLANT IN SERVICE PRODUCTION - STEAM	3,701	3,540	0.956500
17				
18	ELECTRIC PLANT IN SERVICE PRODUCTION - NUCLEAR			
19				
20	PLT IN SERV - NCRC AVOIDED AFUDC - NUCLEAR - FERC RECLASS	143,456	0	0.000000
21	PLT IN SERV - NUCLEAR - CAPACITY	154,586	147,898	0.956737
22	PLT IN SERV - NUCLEAR - ECRC	119,688	114,286	0.954871
23	PLT IN SERV - NUCLEAR ST LUCIE 1	1,781,624	1,702,607	0.955649
24	PLT IN SERV - NUCLEAR ST LUCIE 2	2,056,797	1,965,575	0.955649
25	PLT IN SERV - NUCLEAR ST LUCIE COM	566,613	541,483	0.955649
26	PLT IN SERV - NUCLEAR TURKEY PT	4,201,082	4,014,759	0.955649
27	ELECTRIC PLANT IN SERVICE PRODUCTION - NUCLEAR	9,023,845	8,486,609	0.940465
28				
29	ELECTRIC PLANT IN SERVICE PRODUCTION - OTHER			
30				
31	PLT IN SERV - OTH PROD - CAPACITY	8,588	8,217	0.956737
32	PLT IN SERV - OTH PROD - ECRC	703,868	672,103	0.954871
33	PLT IN SERV - OTHER PRODUCTION	20,153,167	19,209,231	0.953162
34	ELECTRIC PLANT IN SERVICE PRODUCTION - OTHER	20,865,623	19,889,551	0.953221
35				



2023 SUBSEQUENT YEAR ADJUSTMENT

FLORIDA PUBLIC SERVICE COMMISSION  COMPANY: FLORIDA POWER & LIGHT COMPANY AND SUBSIDIARIES  DOCKET NO.: 20210015-EI	EXPLANATION: Provide a development of jurisdictional separation factors for rate base for the test year and the most recent historical year.  (\$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, Tara B. DuBose Liz Fuentes
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	(1)	(2)	(3)	(4)
Line No.	DESCRIPTION	TOTAL COMPANY (1)	FPSC JURISDICTIONAL	JURISDICTIONAL FACTOR
1	ELECTRIC PLANT IN SERVICE TRANSMISSION			
2				
3	PLT IN SERV - AVOIDED AFUDC - TRANS - FERC RECLASS	762	0	0.000000
4	PLT IN SERV - TRANSMISSION	8,839,422	7,970,700	0.901722
5	PLT IN SERV - TRANSMISSION - ECRC	11,113	10,611	0.954871
6	PLT IN SERV - TRANSMISSION - GSU	647,713	617,440	0.953262
7	PLT IN SERV - TRANSMISSION - OTHER RETAIL	70,816	70,816	1.000000
8	PLT IN SERV - TRANSMISSION - OTHER WHOLESALE	2,065	0	0.000000
9	PLT IN SERV - TRANSMISSION - SPPC	117,556	116,718	0.992871
10	ELECTRIC PLANT IN SERVICE TRANSMISSION	9,689,447	8,786,285	0.906789
11				
12	ELECTRIC PLANT IN SERVICE DISTRIBUTION			
13				
14	PLT IN SERV - DISTRIBUTION - ECRC	7,777	7,426	0.954871
15	PLT IN SERV - DISTRIBUTION - SPPC	2,051,021	2,036,398	0.992871
16	PLT IN SERV - DISTRIBUTION ACCT 360	110,984	110,984	1.000000
17	PLT IN SERV - DISTRIBUTION ACCT 361	355,828	355,828	1.000000
18	PLT IN SERV - DISTRIBUTION ACCT 362	3,197,090	3,197,090	1.000000
19	PLT IN SERV - DISTRIBUTION ACCT 362 - ECCR	30,154	30,154	1.000000
20	PLT IN SERV - DISTRIBUTION ACCT 363	4,106	4,106	1.000000
21	PLT IN SERV - DISTRIBUTION ACCT 364	3,548,138	3,548,138	1.000000
22	PLT IN SERV - DISTRIBUTION ACCT 365	4,128,004	4,128,004	1.000000
23	PLT IN SERV - DISTRIBUTION ACCT 366	2,164,001	2,164,001	1.000000
24	PLT IN SERV - DISTRIBUTION ACCT 367	4,265,240	4,265,240	1.000000
25	PLT IN SERV - DISTRIBUTION ACCT 368	3,200,031	3,200,031	1.000000
26	PLT IN SERV - DISTRIBUTION ACCT 369	1,449,709	1,449,709	1.000000
27	PLT IN SERV - DISTRIBUTION ACCT 370	919,285	915,699	0.996099
28	PLT IN SERV - DISTRIBUTION ACCT 371	115,034	115,034	1.000000
29	PLT IN SERV - DISTRIBUTION ACCT 371 - ECCR	5,347	5,347	1.000000
30	PLT IN SERV - DISTRIBUTION ACCT 373	744,233	744,233	1.000000
31	ELECTRIC PLANT IN SERVICE DISTRIBUTION	26,295,982	26,277,422	0.999294
32				
33	ELECTRIC PLANT IN SERVICE GENERAL			
34				
35	PLT IN SERV - GENERAL PLANT OTHER (EXCL ECCR)	1,078,328	1,038,449	0.963018

2023 SUBSEQUENT YEAR ADJUSTMENT

FLORIDA PUBLIC SERVICE COMMISSION  COMPANY: FLORIDA POWER & LIGHT COMPANY AND SUBSIDIARIES  DOCKET NO.: 20210015-EI	EXPLANATION: Provide a development of jurisdictional separation factors for rate base for the test year and the most recent historical year.  (\$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, Tara B. DuBose Liz Fuentes
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		(1)	(2)	(3)	(4)
Line No.	DESCRIPTION	TOTAL COMPANY (1)	FPSC JURISDICTIONAL	JURISDICTIONAL FACTOR	
1	PLT IN SERV - GENERAL PLANT OTHER - CAPACITY	0	0	0.956737	
2	PLT IN SERV - GENERAL PLANT OTHER - ECCR	129	129	1.000000	
3	PLT IN SERV - GENERAL PLANT OTHER - ECRC	9,771	9,330	0.954871	
4	PLT IN SERV - GENERAL PLANT STRUCTURES	1,108,040	1,067,062	0.963018	
5	PLT IN SERV - GENERAL PLANT TRANSPORTATION EQUIP	581,051	559,563	0.963018	
6	PROPERTY UNDER CAPITAL LEASES	101,982	98,210	0.963018	
7	ELECTRIC PLANT IN SERVICE GENERAL	2,879,300	2,772,743	0.962992	
8					
9	ACQUISITION ADJUSTMENT PLANT				
10					
11	ACQUISITION ADJUSTMENT VERO	110,640	110,640	1.000000	
12	ACQUISITION ADJUSTMENT PLANT	110,640	110,640	1.000000	
13					
14	PLANT IN SERVICE	71,173,215	68,521,430	0.962742	
15					
16					
17	ELECTRIC PLANT HELD FOR FUTURE USE				
18					
19	PLT FUTURE USE - DISTRIBUTION	22,846	22,846	1.000000	
20	PLT FUTURE USE - OTHER PRODUCTION	572,982	546,524	0.953824	
21	PLT FUTURE USE - TRANSMISSION	32,592	29,526	0.905943	
22	ELECTRIC PLANT HELD FOR FUTURE USE	628,420	598,897	0.953019	
23					
23	ELECTRIC PLANT HELD FOR FUTURE USE	628,420	598,897	0.953019	
25					
26					
27	CONSTRUCTION WORK IN PROGRESS				
28					
29	CWIP - CAPACITY CLAUSE	5,824	5,572	0.956737	
30	CWIP - CONSERVATION CLAUSE	2,212	2,212	1.000000	
31	CWIP - DISTRIBUTION	333,727	333,727	1.000000	
32	CWIP - ENVIRONMENTAL CLAUSE	139,635	133,333	0.954871	
33	CWIP - GENERAL	129,821	125,020	0.963018	
34	CWIP - INTANGIBLE PLANT	127,778	123,052	0.963018	

2023 SUBSEQUENT YEAR ADJUSTMENT

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION:

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

Type of Data Shown:

\_ Projected Test Year Ended: \_\_/\_\_/

\_ Prior Year Ended: \_\_/\_\_/

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

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

Witness: Scott R. Bores, Tara B. DuBose

Liz Fuentes

COMPANY: FLORIDA POWER & LIGHT COMPANY  
AND SUBSIDIARIES

DOCKET NO.: 20210015-EI

(\$000)

	(1)	(2)	(3)	(4)
Line No.	DESCRIPTION	TOTAL COMPANY (1)	FPSC JURISDICTIONAL	JURISDICTIONAL FACTOR
1	CWIP - NUCLEAR	649,521	620,714	0.955649
2	CWIP - OTHER PRODUCTION	553,687	528,792	0.955037
3	CWIP - STEAM (EXCL COAL)	0	0	0.954933
4	CWIP - STORM PROTECTION CLAUSE	224,277	222,678	0.992871
5	CWIP - TRANSMISSION	865,253	783,869	0.905943
6	CONSTRUCTION WORK IN PROGRESS	3,031,735	2,878,970	0.949611
7				
8	CONSTRUCTION WORK IN PROGRESS	3,031,735	2,878,970	0.949611
9				
10	ACCUM PROVISION DEPRECIATION - INTANGIBLE			
11				
12	ACC AMORT - INTANGIBLE - CAPACITY	(880)	(842)	0.956737
13	ACC AMORT - INTANGIBLE -ECCR	(5,699)	(5,699)	1.000000
14	ACC PROV DEPR & AMORT - INTANGIBLE	(896,945)	(863,774)	0.963018
15	ACC PROV DEPR & AMORT - INTANGIBLE ARO	(65,033)	(62,628)	0.963018
16	ACC PROV DEPR & AMORT - SURPLUS FLOWBACK - FERC RECLASS	(1,857,535)	0	0.000000
17	ACC PROV DEPR - CAPITAL RECOVERY - FERC RECLASS	(711,849)	0	0.000000
18	ACC PROV DEPR - ITC INTEREST SYNCHRONIZATION	(6,780)	(6,529)	0.963018
19	ACCUM PROVISION DEPRECIATION - INTANGIBLE	(3,544,721)	(939,472)	0.265034
20				
21	ACCUM PROVISION DEPRECIATION - STEAM			
22				
23	ACC PROV DEPR & AMORT - COAL CARS	(0)	(0)	0.956783
24	ACC PROV DEPR & AMORT - STEAM	895,081	854,233	0.954363
25	ACC PROV DEPR & AMORT - STEAM - CAPACITY	437	418	0.956737
26	ACC PROV DEPR & AMORT - STEAM - ECRC	591,795	565,088	0.954871
27	ACC PROV DEPR & AMORT - STEAM 2016 FLOWBACK	71,375	71,375	1.000000
28	ACC PROV DEPR & AMORT - STEAM MARTIN PIPELINE	(371)	(355)	0.956783
29	ACC PROV DEPR - FOSSIL DECOM	(151,855)	(144,802)	0.953559
30	ACC PROV DEPR - SURPLUS DISMANTLEMENT - FERC RECLASS	(146,014)	0	0.000000
31	ACCUM PROVISION DEPRECIATION - STEAM	1,260,448	1,345,956	1.067839
32				
33	ACCUM PROVISION DEPRECIATION - NUCLEAR			
34				
35	ACC PROV DEPR & AMORT - NCRC AVOIDED AFUDC - INTANG - FERC RE	(12,357)	0	0.000000

2023 SUBSEQUENT YEAR ADJUSTMENT

FLORIDA PUBLIC SERVICE COMMISSION	EXPLANATION:	Provide a development of jurisdictional separation factors for rate base for the test year and the most recent historical year.	Type of Data Shown:
COMPANY: FLORIDA POWER & LIGHT COMPANY AND SUBSIDIARIES			_ Projected Test Year Ended: __/__/__ _ Prior Year Ended: __/__/__ _ Historical Test Year Ended: __/__/__ X Proj. Subsequent Yr Ended: 12/31/23
DOCKET NO.: 20210015-EI		(\$000)	Witness: Scott R. Bores, Tara B. DuBose Liz Fuentes

		(1)	(2)	(3)	(4)
Line No.	DESCRIPTION	TOTAL COMPANY (1)	FPSC JURISDICTIONAL	JURISDICTIONAL FACTOR	
1	ACC PROV DEPR & AMORT - NCRC AVOIDED AFUDC - NUCL - FERC RECL	(52,639)	0	0.000000	
2	ACC PROV DEPR & AMORT - NUCLEAR - CAPACITY	(23,195)	(22,191)	0.956737	
3	ACC PROV DEPR & AMORT - NUCLEAR - ECRC	(17,408)	(16,622)	0.954871	
4	ACC PROV DEPR & AMORT - NUCLEAR 2016 FLOWBACK	(136,261)	(136,261)	1.000000	
5	ACC PROV DEPR & AMORT - ST LUCIE 1	(823,129)	(786,622)	0.955649	
6	ACC PROV DEPR & AMORT - ST LUCIE 2	(915,911)	(875,290)	0.955649	
7	ACC PROV DEPR & AMORT - ST LUCIE COM	(311,695)	(297,871)	0.955649	
8	ACC PROV DEPR & AMORT - TURKEY POINT	(1,997,454)	(1,908,865)	0.955649	
9	ACCUM PROVISION DEPRECIATION - NUCLEAR	(4,290,049)	(4,043,722)	0.942582	
10					
11	ACCUM PROVISION DEPRECIATION - OTHER				
12					
13	ACC PROV DEPR & AMORT - DISMANTLEMENT -OTH	(128,999)	(122,848)	0.952312	
14	ACC PROV DEPR & AMORT - DISMANTLEMENT -OTHER PROD (ECRC)	(8,009)	(7,648)	0.954871	
15	ACC PROV DEPR & AMORT - OTH PROD	(2,854,101)	(2,719,652)	0.952893	
16	ACC PROV DEPR & AMORT - OTH PROD - CAPACITY	(1,486)	(1,422)	0.956737	
17	ACC PROV DEPR & AMORT - OTH PROD - ECRC	(260,855)	(249,082)	0.954871	
18	ACC PROV DEPR & AMORT - OTHER 2016 FLOWBACK	(188,169)	(188,169)	1.000000	
19	ACCUM PROVISION DEPRECIATION - OTHER	(3,441,619)	(3,288,821)	0.955603	
20					
21	ACCUM PROVISION DEPRECIATION - TRANSMISSION				
22					
23	ACC PROV DEPR & AMORT - AVOIDED AFUDC - TRANS - FERC RECLASS	(184)	0	0.000000	
24	ACC PROV DEPR & AMORT - TRANS - ECRC	(2,937)	(2,804)	0.954871	
25	ACC PROV DEPR & AMORT - TRANS 2016 FLOWBACK	298,476	298,476	1.000000	
26	ACC PROV DEPR & AMORT - TRANSMISSION	(1,635,140)	(1,474,441)	0.901722	
27	ACC PROV DEPR & AMORT - TRANSMISSION - GSU	(139,457)	(133,034)	0.953944	
28	ACC PROV DEPR & AMORT - TRANSMISSION - OTHER RETAIL	(29,604)	(29,604)	1.000000	
29	ACC PROV DEPR & AMORT - TRANSMISSION - OTHER WHOLESALE	(1,064)	0	0.000000	
30	ACC PROV DEPR & AMORT - TRANSMISSION - SPPC	(2,931)	(2,910)	0.992871	
31	ACCUM PROVISION DEPRECIATION - TRANSMISSION	(1,512,841)	(1,344,318)	0.888605	
32					
33	ACCUM PROVISION DEPRECIATION - DISTRIBUTION				
34					
35	ACC PROV DEPR & AMORT - DISTRIBUTION - ECRC	(3,258)	(3,111)	0.954871	

2023 SUBSEQUENT YEAR ADJUSTMENT

FLORIDA PUBLIC SERVICE COMMISSION  COMPANY: FLORIDA POWER & LIGHT COMPANY AND SUBSIDIARIES  DOCKET NO.: 20210015-EI	EXPLANATION: Provide a development of jurisdictional separation factors for rate base for the test year and the most recent historical year.  (\$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, Tara B. DuBose Liz Fuentes
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	(1)	(2)	(3)	(4)
Line No.	DESCRIPTION	TOTAL COMPANY (1)	FPSC JURISDICTIONAL	JURISDICTIONAL FACTOR
1	ACC PROV DEPR & AMORT - DISTRIBUTION - SPPC	(60,053)	(59,625)	0.992871
2	ACC PROV DEPR & AMORT - DISTRIBUTION 2016 FLOWBACK	577,485	577,485	1.000000
3	ACC PROV DEPR & AMORT - DISTRIBUTION ACCT 360	(611)	(611)	1.000000
4	ACC PROV DEPR & AMORT - DISTRIBUTION ACCT 361	(83,029)	(83,029)	1.000000
5	ACC PROV DEPR & AMORT - DISTRIBUTION ACCT 362	(693,039)	(693,039)	1.000000
6	ACC PROV DEPR & AMORT - DISTRIBUTION ACCT 362 - ECCR	(5,040)	(5,040)	1.000000
7	ACC PROV DEPR & AMORT - DISTRIBUTION ACCT 363	(2,738)	(2,738)	1.000000
8	ACC PROV DEPR & AMORT - DISTRIBUTION ACCT 364	(648,803)	(648,803)	1.000000
9	ACC PROV DEPR & AMORT - DISTRIBUTION ACCT 365	(728,538)	(728,538)	1.000000
10	ACC PROV DEPR & AMORT - DISTRIBUTION ACCT 366	(568,341)	(568,341)	1.000000
11	ACC PROV DEPR & AMORT - DISTRIBUTION ACCT 367	(871,428)	(871,428)	1.000000
12	ACC PROV DEPR & AMORT - DISTRIBUTION ACCT 368	(1,074,239)	(1,074,239)	1.000000
13	ACC PROV DEPR & AMORT - DISTRIBUTION ACCT 369	(619,729)	(619,729)	1.000000
14	ACC PROV DEPR & AMORT - DISTRIBUTION ACCT 370	(455,265)	(453,489)	0.996099
15	ACC PROV DEPR & AMORT - DISTRIBUTION ACCT 371	(47,335)	(47,335)	1.000000
16	ACC PROV DEPR & AMORT - DISTRIBUTION ACCT 371 - ECCR	(4,016)	(4,016)	1.000000
17	ACC PROV DEPR & AMORT - DISTRIBUTION ACCT 373	(107,294)	(107,294)	1.000000
18	ACCUM PROVISION DEPRECIATION - DISTRIBUTION	(5,395,271)	(5,392,920)	0.999564
19				
20	ACCUM PROVISION DEPRECIATION - GENERAL			
21				
22	ACC PROV DEPR & AMORT - GENERAL 2016 FLOWBACK	25,954	25,954	1.000000
23	ACC PROV DEPR & AMORT - GENERAL PLANT STRUCTURES	(163,278)	(157,240)	0.963018
24	ACC PROV DEPR & AMORT - GENERAL PLANT TRANSPORT EQUIP	(287,011)	(276,397)	0.963018
25	ACC PROV DEPR & AMORT - GENERAL PLT OTH (EXCL ECCR)	(446,544)	(430,030)	0.963018
26	ACC PROV DEPR & AMORT - GENERAL PLT OTH - CAPACITY	(3)	(2)	0.956737
27	ACC PROV DEPR & AMORT - GENERAL PLT OTH - ECCR	(168)	(168)	1.000000
28	ACC PROV DEPR & AMORT - GENERAL PLT OTH - ECRC	(1,716)	(1,639)	0.954871
29	ACC PROV DEPR & AMORT - PROPERTY UNDER CAPITAL LEASES	(42,241)	(40,679)	0.963018
30	ACCUM PROVISION DEPRECIATION - GENERAL	(915,006)	(880,200)	0.961960
31				
32	ACCUM PROVISION DEPRECIATION - NUCLEAR DECOMMISSIONING			
33				
34	ACC PROV DEPR - DECOMMISSIONING RESERVE - ARO CONTRA	4,925,568	4,743,410	0.963018
35	ACC PROV DEPR - NUCLEAR DECOMMISSIONING RESERVE	(5,861,052)	(5,601,107)	0.955649

2023 SUBSEQUENT YEAR ADJUSTMENT

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		(1)	(2)	(3)	(4)
Line No.	DESCRIPTION	TOTAL COMPANY (1)	FPSC JURISDICTIONAL	JURISDICTIONAL FACTOR	
1	ACCUM PROVISION DEPRECIATION - NUCLEAR DECOMMISSIONING	(935,485)	(857,698)	0.916849	
2					
3	ACQUISITION ADJUSTMENT – RESERVE				
4					
5	ACC PROV DEPR - AMORT ELECT PLANT	28,434	27,094	0.952864	
6	ACC PROV DEPR - VERO AMORT ELECT PLANT	(16,748)	(16,748)	1.000000	
7	ACQUISITION ADJUSTMENT - RESERVE	11,686	10,346	0.885316	
8					
9	ACCUM PROVISION DEPRECIATION	(18,762,858)	(15,390,849)	0.820283	
10					
11	NUCLEAR FUEL				
12					
13	ACCUM PROV FOR AMORT OF NUCLEAR FUEL ASSEMBLIES	(463,004)	(436,559)	0.942884	
14	NUCLEAR FUEL ASSEMBLIES IN REACTOR	601,446	567,094	0.942884	
15	NUCLEAR FUEL IN PROCESS	498,108	469,658	0.942884	
16	SPENT NUCLEAR FUEL	78,419	73,940	0.942884	
17	NUCLEAR FUEL	714,970	674,134	0.942884	
18					
19	NUCLEAR FUEL	714,970	674,134	0.942884	
20					
21	WORKING CAPITAL ASSETS				
22					
23	ACCRUED UTILITY REVENUES - FERC	(763)	0	0.000000	
24	ACCRUED UTILITY REVENUES - FPSC	293,712	293,712	1.000000	
25	ACCTS RECEIV FROM ASSOCIATED COMPANIES	49,093	47,449	0.966516	
26	ACCUM PROVISION FR UNCOLLECTIBLE ACCTS	(9,501)	(9,501)	1.000000	
27	CASH	51,825	50,089	0.966516	
28	CLEARING ACCOUNTS - OTHER	16	15	0.966516	
29	CUSTOMER ACCOUNTS RECEIVABLE	862,323	862,323	1.000000	
30	DEFERRED LOSSES FROM DISPOSITION OF UTILITY PLT	13	13	0.966516	
31	FUEL STOCK	130,090	124,226	0.954925	
32	INTEREST AND DIVIDENDS RECEIVABLE	42	40	0.966516	
33	MISC CUR & ACC ASSTS - JOB ACCT OTHER	28,909	27,941	0.966516	
34	MISC DEF DEBITS - 2021 RATE CASE	4,102	4,102	1.000000	
35	MISC DEF DEBITS - DEFERRED PENSION DEBIT	1,766,945	1,701,600	0.963018	

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	(1)	(2)	(3)	(4)
Line No.	DESCRIPTION	TOTAL COMPANY (1)	FPSC JURISDICTIONAL	JURISDICTIONAL FACTOR
1	MISC DEF DEBITS - FIN 48 - INTEREST REC	758	733	0.966516
2	MISC DEF DEBITS - GPIF	2,019	2,019	1.000000
3	MISC DEF DEBITS - OTHER	197,516	190,903	0.966516
4	MISC DEF DEBITS - STORM MAINT - OFFSET	(2,000,092)	(1,928,719)	0.964315
5	MISC DEF DEBITS - STORM MAINTENANCE	2,000,092	1,928,719	0.964315
6	NOTES RECEIV FROM ASSOCIATED COMPANIES	160,000	154,643	0.966516
7	OTH ACCTS REC - MISCELLANEOUS	131,170	126,778	0.966516
8	OTHER REG ASSETS - CAPITAL RECOVERY - FERC RECLASS	711,849	0	0.000000
9	OTHER REG ASSETS - CEDAR BAY - TAX GROSS UP	52,533	50,261	0.956737
10	OTHER REG ASSETS - CEDAR BAY PPA LOSS - CAPACITY	83,652	80,033	0.956737
11	OTHER REG ASSETS - CONVERTIBLE ITC DEPR LOSS	33,345	31,840	0.954871
12	OTHER REG ASSETS - DEPREC SURPLUS FLOWBACK - FERC RECLASS	1,208,676	0	0.000000
13	OTHER REG ASSETS - DEPREC SURPLUS FLOWBACK 2016 - FERC RECL	648,860	0	0.000000
14	OTHER REG ASSETS - DISMANTLEMENT SURPLUS - FERC RECLASS	146,014	0	0.000000
15	OTHER REG ASSETS - ICL	125,417	119,991	0.956737
16	OTHER REG ASSETS - NUCLEAR MAINT RESERVE	92,138	88,051	0.955649
17	OTHER REG ASSETS - OTHER	32,106	31,031	0.966516
18	OTHER REG ASSETS - UNDERRECOVERED CAP COSTS	3,822	3,822	1.000000
19	OTHER REG ASSETS - UNDERRECOVERED CONSERVATION COSTS	340	340	1.000000
20	OTHER REG ASSETS - UNDERRECOVERED ECRC COSTS	2,057	2,057	1.000000
21	OTHER REG ASSETS - UNDERRECOVERED FUEL COST - FERC	112	0	0.000000
22	OTHER REG ASSETS - UNDERRECOVERED FUEL COSTS - FPSC	11,699	11,699	1.000000
23	OTHER SPECIAL DEPOSITS	2,164	2,092	0.966516
24	PLANT MATERIALS & OPERATING SUPPLIES	506,359	488,290	0.964315
25	PRELIM SURVEY & INVESTIGATION CHARGES & RIGHT OF WAY	38,504	37,214	0.966516
26	PREPAYMENTS - GENERAL	59,996	57,987	0.966516
27	PREPAYMENTS - INTEREST PAPER & DEBT	6,238	6,015	0.964315
28	PREPAYMENTS - SWAPC ECCR	32,689	32,689	1.000000
29	RENTS RECEIVABLE	28,514	27,559	0.966516
30	STORES EXPENSE	237	229	0.964315
31	UNRECOVERED PLANT & REGULATORY COSTS - ECRC	169,569	161,916	0.954871
32	WORKING FUNDS	117	113	0.966516
33	WORKING CAPITAL ASSETS	7,665,276	4,810,316	0.627546

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		(1)	(2)	(3)	(4)
Line No.	DESCRIPTION	TOTAL COMPANY (1)	FPSC JURISDICTIONAL	JURISDICTIONAL FACTOR	
1					
2	WORKING CAPITAL LIABILITIES				
3					
4	ACC MISC OPER PROV - DEFERRED COMPENSATION	(23,941)	(23,055)	0.963018	
5	ACC MISC OPER PROV - MISCELLANEOUS OPER RESERVES	(207,537)	(200,588)	0.966516	
6	ACCTS PAY - GENERAL	(724,097)	(699,851)	0.966516	
7	ACCTS PAYABLE - ASSOCIATED COMPANIES	(38,038)	(36,764)	0.966516	
8	ACCUM PROV INJURIES & DAMAGES - WORKERS COMPENSATION	(20,000)	(19,260)	0.963018	
9	ACCUM PROV PEN/BENFS-POST RETIREMENT BENEFITS	(137,160)	(132,088)	0.963018	
10	ACCUM PROVISION FOR PROPERTY INSURANCE	(120,326)	(120,326)	1.000000	
11	CUSTOMER ADVANCES FOR CONSTRUCTION	(1,240)	(1,198)	0.966516	
12	CUSTOMER DEPOSITS - MARGIN CALL COLLATERAL	(3)	(3)	0.966516	
13	CUSTOMER DEPOSITS - NON-ELECTRIC	(74)	(72)	0.966516	
14	DEFERRED GAINS FUTURE USE	(28,258)	(27,312)	0.966516	
15	INTEREST ACCRUED ON CUSTOMER DEPOSITS	(4,866)	(4,866)	1.000000	
16	INTEREST ACCRUED ON LONG - TERM DEBT	(185,878)	(179,654)	0.966516	
17	MISC CURR & ACC LIAB - JOBBING ACCOUNTS ADVANCED	(26,393)	(25,510)	0.966516	
18	MISC CURR & ACC LIAB - MISCELLANEOUS - FERC	(309)	0	0.000000	
19	MISC CURR & ACC LIAB - OTHER	(578,496)	(559,126)	0.966516	
20	MISC CURR & ACC LIAB - POLE ATTACHMENT RENTALS	(5,547)	(5,547)	1.000000	
21	MISC CURR & ACC LIAB - POLE ATTCH RENT - PHONE	(8,879)	(8,879)	1.000000	
22	OTHER DEFD CREDITS - INCOME TAX PAYABLE - FIN48	(51,926)	(50,187)	0.966516	
23	OTHER DEFD CREDITS - OTHER	(130,269)	(125,907)	0.966516	
24	OTHER NON CURRENT LIABILITY - ARO LIABILITY	(2,636,173)	(2,538,682)	0.963018	
25	OTHER REG LIAB - ARO LIABILITY	(2,583,848)	(2,488,292)	0.963018	
26	OTHER REG LIAB - BASE	(3)	(3)	1.000000	
27	OTHER REG LIAB - CONVERTIBLE ITC GROSS-UP	(66,689)	(63,680)	0.954871	
28	OTHER REG LIAB - COST RECOVERY - ECRC	(6,186)	(5,907)	0.954871	
29	OTHER REG LIAB - DEFERRED TAX CAPACITY - CEDAR BAY	(1,096)	(1,048)	0.956737	
30	OTHER REG LIAB - DEFERD GAIN LAND SALES - PIS	(3,210)	(3,102)	0.966516	
31	OTHER REG LIAB - GAINS ON SALE EMISSION ALLOW	(0)	(0)	0.954871	
32	OTHER REG LIAB - INTEREST INCOME - FIN 48	(798)	(771)	0.966516	
33	OTHER REG LIAB - NCRC AVOIDED AFUDC	(102,478)	0	0.000000	
34	OTHER REG LIAB - NUCLEAR COST RECOVERY	(241,631)	(241,631)	1.000000	



2023 SUBSEQUENT YEAR ADJUSTMENT

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		(1)	(2)	(3)	(4)
Line No.	DESCRIPTION	TOTAL COMPANY (1)	FPSC JURISDICTIONAL	JURISDICTIONAL FACTOR	
1	OTHER REG LIAB - OVERRECOVERED CAPACITY REVENUES	(342)	(342)	1.000000	
2	OTHER REG LIAB - OVERRECOVERED ECCR REVENUES	(1,245)	(1,245)	1.000000	
3	OTHER REG LIAB - OVERRECOVERED ENVIRONMENTL REVNUS	(641)	(641)	1.000000	
4	OTHER REG LIAB - OVERRECOVERED FUEL REVNUS FERC	(151)	0	0.000000	
5	OTHER REG LIAB - OVERRECOVERED FUEL REVNUS FPSC	(1,780)	(1,780)	1.000000	
6	OTHER REG LIAB - OVERRECOVERED SPPC REVENUES	(5,057)	(5,057)	1.000000	
7	OTHER REG LIAB - SWAPC ECCR	(30,763)	(30,763)	1.000000	
8	OTHER REG LIAB - TAX AUDIT REFUND INTEREST	(295)	(285)	0.966516	
9	TAX COLLECTIONS PAYABLE	(99,221)	(95,899)	0.966516	
10	TAXES ACCRUED - CITY & COUNTY REAL & PERSONAL PROPERTY	(282,803)	(272,850)	0.964805	
11	TAXES ACCRUED - FEDERAL INCOME TAXES	(32,698)	(31,603)	0.966516	
12	TAXES ACCRUED - OTHER	(10,785)	(10,424)	0.966516	
13	TAXES ACCRUED - REVENUE TAXES	(97,036)	(97,036)	1.000000	
14	TAXES ACCRUED - STATE INCOME TAXES	1,708	1,651	0.966516	
15	WORKING CAPITAL LIABILITIES	(8,496,455)	(8,109,581)	0.954466	
16					
17	TOTAL WORKING CAPITAL	(831,179)	(3,299,265)	3.969379	
18					
19	TOTAL RATE BASE	55,954,303	53,983,317	0.964775	
20					
21					
22					
23	NOTE:				
24	(1) AMOUNTS EXCLUDE NON-UTILITY BALANCES				
25					
26					
27	NOTE: TOTALS MAY NOT ADD DUE TO ROUNDING.				
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FLORIDA PUBLIC SERVICE COMMISSION  
COMPANY: FLORIDA POWER & LIGHT COMPANY  
AND SUBSIDIARIES

EXPLANATION: Provide the depreciation rate and plant balances for each account or sub-account to which a separate depreciation rate is prescribed. (Include Amortization/Recovery Schedule amounts)<sup>(1)</sup>

(\$000 WHERE APPLICABLE)

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

DOCKET NO.: 20210015-EI

Witness: Scott R. Bores

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Line No.	Account / Sub-account Number	MFR Line	Depreciation Rate	Plant Balance Beg. of Year	Total Plant Added	Total Plant Retired	Adjustments or Transfers	Plant Balance End of Year	13-Month Average
1		<u>INTANGIBLE PLANT</u>							
2		Intangible Plant	Various	1,836,691	202,684	0	0	2,039,375	1,921,173
3		TOTAL INTANGIBLE PLANT		1,836,691	202,684	0	0	2,039,375	1,921,173
4									
5		<u>STEAM PRODUCTION</u>							
6		Manatee Common	3.3	(593)	0	(792)	0	(1,385)	(1,235)
7		Other Steam Production	3.2	(605)	17	(18)	0	(605)	(616)
8		TOTAL STEAM PRODUCTION		(1,198)	17	(810)	0	(1,991)	(1,850)
9									
10		<u>NUCLEAR PRODUCTION</u>							
11		St Lucie Common	2.4	618,667	38,989	(5,811)	0	651,845	628,939
12		St Lucie Unit 1	3.9	1,768,579	57,340	(16,229)	0	1,809,690	1,790,652
13		St Lucie Unit 2	2.8	2,036,452	68,015	(11,670)	0	2,092,797	2,065,842
14		Turkey Point U3/U4 Common	3.7	860,150	103,801	(9,633)	0	954,318	901,260
15		Turkey Point Unit 3	5.4	1,821,356	25,316	(24,179)	0	1,822,493	1,822,111
16		Turkey Point Unit 4	4.7	1,653,637	31,027	(12,501)	0	1,672,162	1,659,602
17		TOTAL NUCLEAR PRODUCTION		8,758,841	324,487	(80,023)	0	9,003,305	8,868,405
18									
19		<u>OTHER PRODUCTION</u>							
20		Riviera Beach Energy Center	3.4	1,003,680	4,400	(3,038)	0	1,005,042	1,004,589
21		Dania Beach Energy Center	3.5	846,850	352	0	0	847,202	847,057
22		Sanford Common	2.8	177,042	3,508	(871)	0	179,679	178,828
23		Sanford Unit 4	5.3	568,759	30,229	(28,242)	16,414	587,161	575,138
24		Sanford Unit 5	5.2	569,872	32,326	(41,027)	6,746	567,918	570,594
25		Lauderdale Common	3.6	33,223	828	(446)	0	33,605	33,288
26		Ft Myers Common	3.2	50,760	4	(391)	0	50,373	50,557
27		Ft Myers Unit 2	4.8	1,082,816	37,268	(48,063)	0	1,072,021	1,080,191
28		Ft Myers Unit 3	4.1	129,930	161	(1,704)	0	128,387	129,125
29		Port Everglades Energy Center	3.6	1,178,177	12,908	(5,779)	6,002	1,191,308	1,185,776
30		Cape Canaveral	3.8	1,007,295	28,937	(2,957)	8,487	1,041,761	1,029,611
31		Martin Common	2.4	259,149	2,748	(1,407)	0	260,490	259,971
32		Martin Unit 3/4 Common	2.4	98,640	8,936	(598)	0	106,977	103,004
33		Martin Unit 3	5.0	269,703	512	(19,304)	9,668	260,578	260,481
34		Martin Unit 4	4.8	261,691	7,633	(7,833)	8,207	269,698	269,702
35		Martin Unit 8	4.8	729,678	13,013	(6,764)	6,746	742,672	740,255

FLORIDA PUBLIC SERVICE COMMISSION  
COMPANY: FLORIDA POWER & LIGHT COMPANY  
AND SUBSIDIARIES

EXPLANATION: Provide the depreciation rate and plant balances for each account or sub-account to which a separate depreciation rate is prescribed. (Include Amortization/Recovery Schedule amounts)<sup>(1)</sup>

(\$000 WHERE APPLICABLE)

Type of Data Shown:  
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X Proj. Subsequent Yr Ended: 12/31/2023

DOCKET NO.: 20210015-EI

Witness: Scott R. Bores

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Line No.	Account / Sub-account Number	MFR Line	Depreciation Rate	Plant Balance Beg. of Year	Total Plant Added	Total Plant Retired	Adjustments or Transfers	Plant Balance End of Year	13-Month Average
1		Turkey Point Unit 5	4.2	720,302	64,483	(54,659)	0	730,126	728,555
2		Manatee Unit 3	4.4	877,595	16,971	(16,024)	12,590	891,133	884,712
3		West County Common	6.5	411,379	22,480	(847)	0	433,011	425,233
4		West County Unit 1	4.5	672,879	64,799	(28,226)	35,513	744,965	723,753
5		West County Unit 2	4.9	559,181	73,613	(19,438)	0	613,356	604,589
6		West County Unit 3	3.8	936,224	13,081	(64,160)	35,513	920,659	908,503
7		Okeechobee Clean Energy Center	3.5	1,194,772	33,505	(36,310)	31,334	1,223,301	1,218,819
8									
9		Lauderdale GTs	7.4	25,461	0	(49)	0	25,411	25,436
10		Ft Myers GTs	7.6	41,427	0	(90)	0	41,337	41,382
11		Lauderdale Peakers	2.9	402,408	784	(22)	0	403,170	402,872
12		Ft. Myers Peakers	2.9	158,910	2,396	0	0	161,305	160,566
13									
14		Manatee Solar	3.4	125,220	0	0	0	125,220	125,220
15		Martin Solar	2.9	428,963	2,031	(1,427)	0	429,568	429,283
16		Desoto Solar	3.4	148,349	891	(50)	0	149,191	148,839
17		Space Coast Solar	3.3	61,568	(0)	(1)	0	61,567	61,568
18		Babcock Ranch Solar	3.4	145,840	0	0	0	145,840	145,840
19		Citrus Solar	3.4	134,218	0	0	0	134,218	134,218
20		Sabal Palm Solar	3.4	77,795	0	0	0	77,795	77,795
21		Magnolia Springs Solar	3.4	74,765	0	0	0	74,765	74,765
22		Hibiscus Solar	3.4	95,354	0	0	0	95,354	95,354
23		Egret Solar	3.4	72,843	0	0	0	72,843	72,843
24		Pelican Solar	3.4	73,384	0	0	0	73,384	73,384
25		Coral Farms Solar	3.4	88,012	0	0	0	88,012	88,012
26		Horizon Solar	3.4	88,786	0	0	0	88,786	88,786
27		Ibis Solar	3.4	91,465	0	0	0	91,465	91,465
28		Hammock Solar	3.4	93,627	0	0	0	93,627	93,627
29		Interstate Solar	3.4	89,824	0	0	0	89,824	89,824
30		Twin Lakes Solar	3.4	78,628	0	0	0	78,628	78,628
31		Krome Solar	3.4	82,732	0	0	0	82,732	82,732
32		Osprey Solar	3.4	88,391	0	0	0	88,391	88,391
33		Blue Cypress Solar	3.4	90,432	0	0	0	90,432	90,432
34		Loggerhead Solar	3.4	90,672	0	0	0	90,672	90,672
35		Barefoot Bay Solar	3.4	90,615	0	0	0	90,615	90,615
36		Indian River Solar	3.4	87,613	0	0	0	87,613	87,613
37		Echo River Solar	3.4	95,267	0	0	0	95,267	95,267

FLORIDA PUBLIC SERVICE COMMISSION  
COMPANY: FLORIDA POWER & LIGHT COMPANY  
AND SUBSIDIARIES

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

DOCKET NO.: 20210015-EI

Witness: Scott R. Bores

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Line No.	Account / Sub-account Number	MFR Line	Depreciation Rate	Plant Balance Beg. of Year	Total Plant Added	Total Plant Retired	Adjustments or Transfers	Plant Balance End of Year	13-Month Average
1		Northern Preserve Solar	3.4	67,795	0	0	0	67,795	67,795
2		Sunshine Gateway Solar	3.4	89,404	0	0	0	89,404	89,404
3		Blue Heron Solar	3.4	79,432	0	0	0	79,432	79,432
4		Sweetbay Solar	3.4	70,041	0	0	0	70,041	70,041
5		Trailside Solar	3.4	72,999	0	0	0	72,999	72,999
6		Lakeside Solar	3.4	70,471	0	0	0	70,471	70,471
7		Cattle Ranch Solar	3.4	76,108	0	0	0	76,108	76,108
8		Okeechobee Solar	3.4	99,482	0	0	0	99,482	99,482
9		Southfork Solar	3.4	97,146	0	0	0	97,146	97,146
10		Palm Bay Solar	3.4	82,997	0	0	0	82,997	82,997
11		Willow South Solar	3.4	74,442	0	0	0	74,442	74,442
12		Nassau Solar	3.4	75,837	0	0	0	75,837	75,837
13		Union Springs Solar	3.4	73,563	0	0	0	73,563	73,563
14		Orange Blossom	3.4	76,865	0	0	0	76,865	76,865
15		Babcock Ranch Reserve Solar	3.4	79,203	0	0	0	79,203	79,203
16		Discovery Solar Energy Center	3.4	85,378	0	0	0	85,378	85,378
17		Rodeo Solar	3.4	74,652	0	0	0	74,652	74,652
18		Fort Drum Solar	3.4	73,293	0	0	0	73,293	73,293
19		Grove Solar	3.4	83,958	0	0	0	83,958	83,958
20		Elder Branch Solar	3.4	92,280	0	0	0	92,280	92,280
21		Sundew Solar	3.4	91,135	0	0	0	91,135	91,135
22		Ghost Orchid Solar	3.4	88,924	0	0	0	88,924	88,924
23		Sawgrass Solar	3.4	87,310	0	0	0	87,310	87,310
24		Immokalee Solar	3.4	86,833	0	0	0	86,833	86,833
25		Everglades Solar	3.4	89,765	0	0	0	89,765	89,765
26		Whitetail Solar	3.4	84,988	0	0	0	84,988	84,988
27		Bluefield Solar	3.4	77,598	0	0	0	77,598	77,598
28		Cavendish Solar	3.4	81,523	0	0	0	81,523	81,523
29		Anhinga Solar	3.4	85,913	0	0	0	85,913	85,913
30		Blackwater Solar	3.4	83,999	0	0	0	83,999	83,999
31		Chipola Solar	3.4	88,237	0	0	0	88,237	88,237
32		Chautauqua Solar	3.4	85,332	0	0	0	85,332	85,332
33		First City Solar	3.4	84,309	0	0	0	84,309	84,309
34		Apalachee Solar	3.4	86,236	0	0	0	86,236	86,236
35		C&I Solar Partnership	3.4	14,374	0	0	0	14,374	14,374
36		Voluntary Solar Partnership	3.4	40,874	2,002	0	0	42,877	41,794
37		Future Large Scale Solar Projects	3.4	0	722,450	0	0	722,450	55,573

FLORIDA PUBLIC SERVICE COMMISSION

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DOCKET NO.: 20210015-EI

Witness: Scott R. Bores

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	
Line No.	Account / Sub-account Number	MFR Line	Depreciation Rate	Plant Balance Beg. of Year	Total Plant Added	Total Plant Retired	Adjustments or Transfers	Plant Balance End of Year	13-Month Average
1		Dania Beach Energy Storage	10.0	26,144	34	0	0	26,178	26,161
2		Manatee Energy Storage Center	10.0	306,619	0	0	0	306,619	306,619
3		Echo River Energy Storage Center	10.0	20,456	0	0	0	20,456	20,456
4		Sunshine Gateway Energy Storage Center	10.0	20,457	0	0	0	20,457	20,457
5		Okeechobee Hydrogen Pilot	10.0	0	67,080	0	0	67,080	5,160
6		Future Battery Storage	10.0	22,300	96	0	0	22,396	22,348
7									
8		Minor Other Production	4.2	106,698	23,596	(119)	(0)	130,175	118,261
9		TOTAL OTHER PRODUCTION		20,217,536	1,294,057	(389,845)	177,220	21,298,968	20,466,414
10									
11		<u>TRANSMISSION</u>							
12		Transmission	2.1	8,483,034	815,292	(93,439)	0	9,204,887	8,806,389
13	353.1	Transmission - GSU	2.6	454,417	12,068	(935)	0	465,550	454,969
14		Transmission - Gen Leads	2.0	193,802	0	(372)	0	193,429	193,616
15		Transmission - Radials Retail	2.0	72,835	0	(128)	0	72,708	72,772
16		TOTAL TRANSMISSION		9,204,088	827,360	(94,874)	0	9,936,574	9,527,746
17									
18		<u>DISTRIBUTION SUBSTATION</u>							
19	361	Structures & Improvement	1.8	346,215	28,913	(387)	0	374,741	360,073
20	362	Station Equipment	1.9	3,032,171	371,120	(17,269)	0	3,386,022	3,203,891
21		Other Distribution Substation	1.9	17,834	2,240	0	0	20,074	19,336
22		TOTAL DISTRIBUTION SUBSTATION		3,396,220	402,272	(17,656)	0	3,780,836	3,583,300
23									
24		<u>DISTRIBUTION LINE FACILITIES</u>							
25	363	Storage Battery Equip	10.0	4,106	0	0	0	4,106	4,106
26	364	Poles, Towers & Fixtures	3.2	3,421,610	264,102	(9,675)	0	3,676,037	3,548,311
27	365	Overhead Conductors & Devices	2.6	4,005,466	270,193	(23,448)	0	4,252,210	4,128,314
28	366	Underground Conduit	1.5	2,436,915	105,840	(554)	0	2,542,201	2,489,353
29	367	UG Conductors & Devices	1.9	3,575,016	199,990	(18,950)	0	3,756,056	3,665,148
30	368	Line Transformers	3.0	3,140,348	164,356	(44,352)	0	3,260,352	3,200,031
31	369	Services	2.6	1,650,794	77,384	(4,068)	0	1,724,110	1,687,302
32	370	Meters	2.8	118,643	5,492	(24)	0	124,111	121,366
33	370.1	AMI Meters	6.0	786,258	34,374	(10,919)	0	809,713	797,919
34	371	Installations On Customer Premises	3.3	117,339	6,670	(560)	0	123,450	120,381
35	373	Street Lighting & Signal Systems	2.5	722,156	54,918	(10,550)	0	766,523	744,233
36		Other Distribution Line	2.6	1,578,827	1,000,167	0	0	2,578,994	2,071,323
37		TOTAL DISTRIBUTION LINE		21,557,477	2,183,486	(123,100)	0	23,617,863	22,577,787
38									
39		TOTAL DISTRIBUTION		24,953,697	2,585,758	(140,756)	0	27,398,699	26,161,086

FLORIDA PUBLIC SERVICE COMMISSION  
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DOCKET NO.: 20210015-EI

Witness: Scott R. Bores

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Line No.	Account / Sub-account Number	MFR Line	Depreciation Rate	Plant Balance Beg. of Year	Total Plant Added	Total Plant Retired	Adjustments or Transfers	Plant Balance End of Year	13-Month Average
1		<u>GENERAL PLANT - BUILDING</u>	1.5	992,564	133,671	(11,728)	0	1,114,507	1,047,613
2									
3		<u>GENERAL PLANT - EQUIPMENT</u>	6.3	1,039,838	227,531	(113,243)	0	1,154,126	1,080,551
4									
5		<u>GENERAL PLANT - TRANSPORTATION</u>	6.4	567,498	36,415	0	0	603,913	584,095
6									
7		TOTAL GENERAL PLANT		2,599,900	397,617	(124,971)	0	2,872,546	2,712,260
8									
9		<u>OTHER ITEMS</u>							
10		Scherer Acquisition Adjustment		0	0	0	0	0	0
11		Vero Beach Acquisition Adjustment		110,640	0	0	0	110,640	110,640
12		Asset Retirement Obligation		359,487	0	0	0	359,487	359,487
13		Capital Leases		101,982	0	0	0	101,982	101,982
14		Avoided AFUDC - FERC Reclass		170,859	0	0	(999)	169,860	170,359
15		TOTAL OTHER ITEMS		742,967	0	0	(999)	741,968	742,467
16									
17		TOTAL DEPRECIABLE PLANT BALANCE		68,312,522	5,631,981	(831,279)	176,221	73,289,445	70,397,701
18									
19		NON-DEPRECIABLE PROPERTY		1,270,775	332,264	0	0	1,603,040	1,415,781
20									
21		TOTAL PLANT BALANCE		69,583,297	5,964,245	(831,279)	176,221	74,892,485	71,813,482
22									

NOTE: TOTALS MAY NOT ADD DUE TO ROUNDING.

(1) Depreciation rates shown are composite rates. The depreciation rates were approved by the Florida Public Service Commission (FPSC) in Docket No 160021-EI/160062-EI, Order No. PSC-16-0560-AS-EI issued on December 15, 2016. These rates were based on the comprehensive depreciation study the Company filed with the Commission in accordance with Rule 25.60436 on March 15, 2016.

(2) AMOUNTS INCLUDE NON-UTILITY BALANCES

FLORIDA PUBLIC SERVICE COMMISSION

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

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COMPANY: FLORIDA POWER & LIGHT COMPANY  
AND SUBSIDIARIES

DOCKET NO.: 20210015-EI

(\$000)

Witness: Scott R. Bores

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	
Line No.	Account / Sub-account Number	Account / Sub-account Title	Month Plant Balance Dec-22	Month Plant Balance Jan-23	Month Plant Balance Feb-23	Month Plant Balance Mar-23	Month Plant Balance Apr-23	Month Plant Balance May-23	Month Plant Balance Jun-23	Month Plant Balance Jul-23	Month Plant Balance Aug-23	Month Plant Balance Sep-23	Month Plant Balance Oct-23	Month Plant Balance Nov-23	Month Plant Balance Dec-23	13-Month Average
1		<b>INTANGIBLE PLANT</b>														
2		Intangible Plant	1,836,691	1,862,150	1,875,519	1,890,567	1,899,137	1,904,996	1,915,633	1,932,844	1,942,222	1,948,628	1,958,135	1,969,351	2,039,375	1,921,173
3		<b>TOTAL INTANGIBLE PLANT</b>	1,836,691	1,862,150	1,875,519	1,890,567	1,899,137	1,904,996	1,915,633	1,932,844	1,942,222	1,948,628	1,958,135	1,969,351	2,039,375	1,921,173
4																
5		<b>STEAM PRODUCTION</b>														
6		Manatee Common	(593)	(1,201)	(1,219)	(1,219)	(1,226)	(1,226)	(1,312)	(1,312)	(1,325)	(1,337)	(1,341)	(1,355)	(1,385)	(1,235)
7		Other Steam Production	(605)	(622)	(623)	(623)	(622)	(621)	(619)	(617)	(615)	(611)	(608)	(605)	(616)	(616)
8		<b>TOTAL STEAM PRODUCTION</b>	(1,198)	(1,823)	(1,842)	(1,842)	(1,848)	(1,847)	(1,932)	(1,930)	(1,940)	(1,950)	(1,952)	(1,963)	(1,991)	(1,850)
9																
10		<b>NUCLEAR PRODUCTION</b>														
11		St Lucie Common	618,667	618,169	620,490	622,300	623,835	625,486	627,308	629,295	631,289	633,471	635,913	638,139	651,845	628,939
12		St Lucie Unit 1	1,768,579	1,772,342	1,776,700	1,780,938	1,784,819	1,788,356	1,791,730	1,795,094	1,798,234	1,801,130	1,803,982	1,806,876	1,809,690	1,790,652
13		St Lucie Unit 2	2,036,452	2,039,609	2,043,738	2,049,849	2,056,509	2,062,522	2,067,863	2,072,766	2,077,301	2,081,522	2,085,631	2,089,379	2,092,797	2,065,842
14		Turkey Point U3/U4 Common	860,150	864,527	870,427	875,889	882,248	886,946	904,414	910,460	917,017	923,288	929,888	936,807	954,318	901,260
15		Turkey Point Unit 3	1,821,356	1,821,045	1,820,809	1,820,755	1,821,410	1,822,024	1,822,496	1,822,830	1,823,040	1,823,140	1,823,098	1,822,953	1,822,493	1,822,111
16		Turkey Point Unit 4	1,653,637	1,654,226	1,654,831	1,655,856	1,656,849	1,657,835	1,658,807	1,659,765	1,660,714	1,661,756	1,663,418	1,664,970	1,672,162	1,659,602
17		<b>TOTAL NUCLEAR PRODUCTION</b>	8,758,841	8,769,919	8,786,995	8,805,587	8,825,670	8,843,168	8,872,619	8,890,210	8,907,596	8,924,307	8,941,930	8,959,124	9,003,305	8,868,405
18																
19		<b>OTHER PRODUCTION</b>														
20		Riviera Beach Energy Center	1,003,680	1,004,373	1,004,765	1,004,893	1,004,872	1,004,762	1,004,627	1,004,682	1,004,640	1,004,513	1,004,344	1,004,466	1,005,042	1,004,589
21		Dania Beach Energy Center	846,850	846,912	846,958	846,993	847,022	847,048	847,072	847,094	847,116	847,138	847,159	847,180	847,202	847,057
22		Sanford Common	177,042	177,287	177,678	178,081	178,492	178,902	179,232	179,520	179,680	179,757	179,719	179,700	179,679	178,828
23		Sanford Unit 4	568,759	577,080	566,991	569,011	572,339	578,059	570,056	571,093	578,379	578,663	578,782	580,421	587,161	575,138
24		Sanford Unit 5	569,872	569,405	569,030	568,645	565,374	566,869	567,506	568,636	569,801	570,951	584,347	579,372	567,918	570,594
25		Lauderdale Common	33,223	33,145	33,109	33,078	33,047	33,013	32,970	33,298	33,474	33,565	33,605	33,615	33,605	33,288
26		Ft Myers Common	50,760	50,716	50,660	50,642	50,592	50,571	50,552	50,531	50,503	50,484	50,464	50,398	50,373	50,557
27		Ft Myers Unit 2	1,082,816	1,082,741	1,082,354	1,082,251	1,082,974	1,084,322	1,088,777	1,077,838	1,081,363	1,073,156	1,080,603	1,071,266	1,072,021	1,080,191
28		Ft Myers Unit 3	129,930	129,789	129,647	129,505	129,372	129,235	129,096	128,956	128,815	128,739	128,636	128,516	128,387	129,125
29		Port Everglades Energy Center	1,178,177	1,178,995	1,179,611	1,181,865	1,183,304	1,182,140	1,189,276	1,189,180	1,189,404	1,190,227	1,190,622	1,190,977	1,191,308	1,185,776
30		Cape Canaveral	1,007,295	1,020,288	1,022,871	1,024,256	1,025,276	1,025,704	1,027,398	1,032,111	1,036,621	1,039,238	1,040,683	1,041,444	1,041,761	1,029,611
31		Martin Common	259,149	259,692	259,996	260,133	260,171	260,150	260,096	260,009	259,925	259,834	259,739	260,243	260,490	259,971
32		Martin Unit 3/4 Common	98,640	98,594	98,546	100,400	101,461	102,058	102,386	104,459	105,646	106,318	106,689	106,884	106,977	103,004
33		Martin Unit 3	269,703	269,549	269,349	269,128	268,900	268,680	268,460	268,240	268,020	267,800	267,580	267,360	267,140	266,920
34		Martin Unit 4	261,691	261,323	261,149	270,737	271,566	271,928	271,995	271,869	271,647	272,225	272,398	269,900	269,698	269,702
35		Martin Unit 8	729,678	736,389	736,430	739,264	740,760	742,092	742,729	742,884	742,743	742,655	742,629	742,391	742,672	740,255

FLORIDA PUBLIC SERVICE COMMISSION

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 Proj. Subsequent Yr Ended: 12/31/23

COMPANY: FLORIDA POWER & LIGHT COMPANY  
AND SUBSIDIARIES

DOCKET NO.: 20210015-EI

(\$000)

Witness: Scott R. Bores

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	
Line No.	Account / Sub-account Number	Account / Sub-account Title	Month Plant Balance Dec-22	Month Plant Balance Jan-23	Month Plant Balance Feb-23	Month Plant Balance Mar-23	Month Plant Balance Apr-23	Month Plant Balance May-23	Month Plant Balance Jun-23	Month Plant Balance Jul-23	Month Plant Balance Aug-23	Month Plant Balance Sep-23	Month Plant Balance Oct-23	Month Plant Balance Nov-23	Month Plant Balance Dec-23	13-Month Average
1		Turkey Point Unit 5	720,302	719,463	718,707	717,937	717,548	734,129	756,654	729,954	738,115	728,764	729,540	729,978	730,126	728,555
2		Manatee Unit 3	877,595	878,539	878,897	881,665	883,691	893,548	885,446	886,193	886,417	886,338	886,079	885,721	891,133	884,712
3		West County Common	411,379	413,441	414,573	421,331	425,307	427,619	428,983	429,818	430,317	430,576	430,775	430,898	433,011	425,233
4		West County Unit 1	672,879	662,257	685,437	699,310	716,129	738,367	740,831	750,998	751,601	751,805	751,776	742,439	744,965	723,753
5		West County Unit 2	559,181	577,885	588,639	604,582	614,697	620,433	623,616	610,512	611,339	611,659	611,685	612,076	613,356	604,589
6		West County Unit 3	936,224	936,962	937,220	937,197	937,011	936,730	877,205	876,836	876,448	876,049	879,276	882,719	920,659	908,503
7		Okeechobee Clean Energy Center	1,194,772	1,194,916	1,197,711	1,213,838	1,217,126	1,235,747	1,223,096	1,226,305	1,228,207	1,229,316	1,229,963	1,230,342	1,223,301	1,218,819
8																
9		Lauderdale GTs	25,461	25,456	25,452	25,448	25,444	25,440	25,436	25,432	25,428	25,424	25,419	25,415	25,411	25,436
10		Ft Myers GTs	41,427	41,420	41,412	41,405	41,397	41,390	41,382	41,375	41,367	41,360	41,352	41,345	41,337	41,382
11		Lauderdale Peakers	402,408	402,422	402,439	402,448	402,757	402,936	403,040	403,099	403,133	403,152	403,163	403,168	403,170	402,872
12		Ft Myers Peakers	158,910	159,665	160,105	160,361	160,511	160,598	160,649	160,678	160,959	161,122	161,217	161,273	161,305	160,566
13																
14		Manatee Solar	125,220	125,220	125,220	125,220	125,220	125,220	125,220	125,220	125,220	125,220	125,220	125,220	125,220	125,220
15		Martin Solar	428,963	429,030	429,085	429,133	429,179	429,231	429,286	429,342	429,400	429,448	429,489	429,529	429,568	429,283
16		Desoto Solar	148,349	148,370	148,389	148,400	148,716	148,903	149,013	149,062	149,100	149,123	149,132	149,166	149,191	148,839
17		Space Coast Solar	61,568	61,568	61,568	61,568	61,568	61,568	61,568	61,568	61,567	61,567	61,567	61,567	61,567	61,568
18		Babcock Ranch Solar	145,840	145,840	145,840	145,840	145,840	145,840	145,840	145,840	145,840	145,840	145,840	145,840	145,840	145,840
19		Citrus Solar	134,218	134,218	134,218	134,218	134,218	134,218	134,218	134,218	134,218	134,218	134,218	134,218	134,218	134,218
20		Sabal Palm Solar	77,795	77,795	77,795	77,795	77,795	77,795	77,795	77,795	77,795	77,795	77,795	77,795	77,795	77,795
21		Magnolia Springs Solar	74,765	74,765	74,765	74,765	74,765	74,765	74,765	74,765	74,765	74,765	74,765	74,765	74,765	74,765
22		Hibiscus Solar	95,354	95,354	95,354	95,354	95,354	95,354	95,354	95,354	95,354	95,354	95,354	95,354	95,354	95,354
23		Egret Solar	72,843	72,843	72,843	72,843	72,843	72,843	72,843	72,843	72,843	72,843	72,843	72,843	72,843	72,843
24		Pelican Solar	73,384	73,384	73,384	73,384	73,384	73,384	73,384	73,384	73,384	73,384	73,384	73,384	73,384	73,384
25		Coral Farms Solar	88,012	88,012	88,012	88,012	88,012	88,012	88,012	88,012	88,012	88,012	88,012	88,012	88,012	88,012
26		Horizon Solar	88,786	88,786	88,786	88,786	88,786	88,786	88,786	88,786	88,786	88,786	88,786	88,786	88,786	88,786
27		Ibis Solar	91,465	91,465	91,465	91,465	91,465	91,465	91,465	91,465	91,465	91,465	91,465	91,465	91,465	91,465
28		Hammock Solar	93,627	93,627	93,627	93,627	93,627	93,627	93,627	93,627	93,627	93,627	93,627	93,627	93,627	93,627
29		Interstate Solar	89,824	89,824	89,824	89,824	89,824	89,824	89,824	89,824	89,824	89,824	89,824	89,824	89,824	89,824
30		Twin Lakes Solar	78,628	78,628	78,628	78,628	78,628	78,628	78,628	78,628	78,628	78,628	78,628	78,628	78,628	78,628
31		Krome Solar	82,732	82,732	82,732	82,732	82,732	82,732	82,732	82,732	82,732	82,732	82,732	82,732	82,732	82,732
32		Osprey Solar	88,391	88,391	88,391	88,391	88,391	88,391	88,391	88,391	88,391	88,391	88,391	88,391	88,391	88,391
33		Blue Cypress Solar	90,432	90,432	90,432	90,432	90,432	90,432	90,432	90,432	90,432	90,432	90,432	90,432	90,432	90,432
34		Loggerhead Solar	90,672	90,672	90,672	90,672	90,672	90,672	90,672	90,672	90,672	90,672	90,672	90,672	90,672	90,672
35		Barefoot Bay Solar	90,615	90,615	90,615	90,615	90,615	90,615	90,615	90,615	90,615	90,615	90,615	90,615	90,615	90,615
36		Indian River Solar	87,613	87,613	87,613	87,613	87,613	87,613	87,613	87,613	87,613	87,613	87,613	87,613	87,613	87,613
37		Echo River Solar	95,267	95,267	95,267	95,267	95,267	95,267	95,267	95,267	95,267	95,267	95,267	95,267	95,267	95,267



FLORIDA PUBLIC SERVICE COMMISSION

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COMPANY: FLORIDA POWER & LIGHT COMPANY  
AND SUBSIDIARIES

DOCKET NO.: 20210015-EI

(\$000)

Witness: Scott R. Bores

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	
Line No.	Account / Sub-account Number	Account / Sub-account Title	Month Plant Balance Dec-22	Month Plant Balance Jan-23	Month Plant Balance Feb-23	Month Plant Balance Mar-23	Month Plant Balance Apr-23	Month Plant Balance May-23	Month Plant Balance Jun-23	Month Plant Balance Jul-23	Month Plant Balance Aug-23	Month Plant Balance Sep-23	Month Plant Balance Oct-23	Month Plant Balance Nov-23	Month Plant Balance Dec-23	13-Month Average
1		Northern Preserve Solar	67,795	67,795	67,795	67,795	67,795	67,795	67,795	67,795	67,795	67,795	67,795	67,795	67,795	67,795
2		Sunshine Gateway Solar	89,404	89,404	89,404	89,404	89,404	89,404	89,404	89,404	89,404	89,404	89,404	89,404	89,404	89,404
3		Blue Heron Solar	79,432	79,432	79,432	79,432	79,432	79,432	79,432	79,432	79,432	79,432	79,432	79,432	79,432	79,432
4		Sweetbay Solar	70,041	70,041	70,041	70,041	70,041	70,041	70,041	70,041	70,041	70,041	70,041	70,041	70,041	70,041
5		Trailside Solar	72,999	72,999	72,999	72,999	72,999	72,999	72,999	72,999	72,999	72,999	72,999	72,999	72,999	72,999
6		Lakeside Solar	70,471	70,471	70,471	70,471	70,471	70,471	70,471	70,471	70,471	70,471	70,471	70,471	70,471	70,471
7		Cattle Ranch Solar	76,108	76,108	76,108	76,108	76,108	76,108	76,108	76,108	76,108	76,108	76,108	76,108	76,108	76,108
8		Okeechobee Solar	99,482	99,482	99,482	99,482	99,482	99,482	99,482	99,482	99,482	99,482	99,482	99,482	99,482	99,482
9		Southfork Solar	97,146	97,146	97,146	97,146	97,146	97,146	97,146	97,146	97,146	97,146	97,146	97,146	97,146	97,146
10		Palm Bay Solar	82,997	82,997	82,997	82,997	82,997	82,997	82,997	82,997	82,997	82,997	82,997	82,997	82,997	82,997
11		Willow South Solar	74,442	74,442	74,442	74,442	74,442	74,442	74,442	74,442	74,442	74,442	74,442	74,442	74,442	74,442
12		Nassau Solar	75,837	75,837	75,837	75,837	75,837	75,837	75,837	75,837	75,837	75,837	75,837	75,837	75,837	75,837
13		Union Springs Solar	73,563	73,563	73,563	73,563	73,563	73,563	73,563	73,563	73,563	73,563	73,563	73,563	73,563	73,563
14		Orange Blossom	76,865	76,865	76,865	76,865	76,865	76,865	76,865	76,865	76,865	76,865	76,865	76,865	76,865	76,865
15		Babcock Ranch Reserve Solar	79,203	79,203	79,203	79,203	79,203	79,203	79,203	79,203	79,203	79,203	79,203	79,203	79,203	79,203
16		Discovery Solar Energy Center	85,378	85,378	85,378	85,378	85,378	85,378	85,378	85,378	85,378	85,378	85,378	85,378	85,378	85,378
17		Rodeo Solar	74,652	74,652	74,652	74,652	74,652	74,652	74,652	74,652	74,652	74,652	74,652	74,652	74,652	74,652
18		Fort Drum Solar	73,293	73,293	73,293	73,293	73,293	73,293	73,293	73,293	73,293	73,293	73,293	73,293	73,293	73,293
19		Grove Solar	83,958	83,958	83,958	83,958	83,958	83,958	83,958	83,958	83,958	83,958	83,958	83,958	83,958	83,958
20		Elder Branch Solar	92,280	92,280	92,280	92,280	92,280	92,280	92,280	92,280	92,280	92,280	92,280	92,280	92,280	92,280
21		Sundew Solar	91,135	91,135	91,135	91,135	91,135	91,135	91,135	91,135	91,135	91,135	91,135	91,135	91,135	91,135
22		Ghost Orchid Solar	88,924	88,924	88,924	88,924	88,924	88,924	88,924	88,924	88,924	88,924	88,924	88,924	88,924	88,924
23		Sawgrass Solar	87,310	87,310	87,310	87,310	87,310	87,310	87,310	87,310	87,310	87,310	87,310	87,310	87,310	87,310
24		Immokalee Solar	86,833	86,833	86,833	86,833	86,833	86,833	86,833	86,833	86,833	86,833	86,833	86,833	86,833	86,833
25		Everglades Solar	89,765	89,765	89,765	89,765	89,765	89,765	89,765	89,765	89,765	89,765	89,765	89,765	89,765	89,765
26		Whitetail Solar	84,988	84,988	84,988	84,988	84,988	84,988	84,988	84,988	84,988	84,988	84,988	84,988	84,988	84,988
27		Bluefield Solar	77,598	77,598	77,598	77,598	77,598	77,598	77,598	77,598	77,598	77,598	77,598	77,598	77,598	77,598
28		Cavendish Solar	81,523	81,523	81,523	81,523	81,523	81,523	81,523	81,523	81,523	81,523	81,523	81,523	81,523	81,523
29		Anhinga Solar	85,913	85,913	85,913	85,913	85,913	85,913	85,913	85,913	85,913	85,913	85,913	85,913	85,913	85,913
30		Blackwater Solar	83,999	83,999	83,999	83,999	83,999	83,999	83,999	83,999	83,999	83,999	83,999	83,999	83,999	83,999
31		Chipola Solar	88,237	88,237	88,237	88,237	88,237	88,237	88,237	88,237	88,237	88,237	88,237	88,237	88,237	88,237
32		Chautauqua Solar	85,332	85,332	85,332	85,332	85,332	85,332	85,332	85,332	85,332	85,332	85,332	85,332	85,332	85,332
33		First City Solar	84,309	84,309	84,309	84,309	84,309	84,309	84,309	84,309	84,309	84,309	84,309	84,309	84,309	84,309
34		Apalachee Solar	86,236	86,236	86,236	86,236	86,236	86,236	86,236	86,236	86,236	86,236	86,236	86,236	86,236	86,236
35		C&I Solar Partnership	14,374	14,374	14,374	14,374	14,374	14,374	14,374	14,374	14,374	14,374	14,374	14,374	14,374	14,374
36		Voluntary Solar Partnership	40,874	41,032	41,166	41,286	41,397	41,546	41,716	41,898	42,088	42,283	42,479	42,678	42,877	41,794
37		Future Large Scale Solar Projects	0	0	0	0	0	0	0	0	0	0	0	0	722,450	55,573

FLORIDA PUBLIC SERVICE COMMISSION

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COMPANY: FLORIDA POWER & LIGHT COMPANY  
AND SUBSIDIARIES

DOCKET NO.: 20210015-EI

(\$000)

Witness: Scott R. Bores

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	
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1		Dania Beach Energy Storage	26,144	26,147	26,149	26,152	26,155	26,158	26,161	26,164	26,167	26,169	26,172	26,175	26,178	26,161
2		Manatee Energy Storage Center	306,619	306,619	306,619	306,619	306,619	306,619	306,619	306,619	306,619	306,619	306,619	306,619	306,619	306,619
3		Echo River Energy Storage Center	20,456	20,456	20,456	20,456	20,456	20,456	20,456	20,456	20,456	20,456	20,456	20,456	20,456	20,456
4		Sunshine Gateway Energy Storage Center	20,457	20,457	20,457	20,457	20,457	20,457	20,457	20,457	20,457	20,457	20,457	20,457	20,457	20,457
5		Okeechobee Hydrogen Pilot	0	0	0	0	0	0	0	0	0	0	0	0	0	67,080
6		Future Battery Storage	22,300	22,308	22,315	22,324	22,331	22,340	22,348	22,356	22,364	22,372	22,380	22,388	22,396	22,348
7																
8		Minor Other Production	106,698	108,430	110,241	112,146	114,109	116,160	118,227	120,173	122,199	124,224	126,268	128,339	130,175	118,261
9		TOTAL OTHER PRODUCTION	20,217,536	20,260,429	20,301,487	20,370,249	20,415,430	20,503,214	20,445,592	20,420,850	20,452,654	20,444,656	20,474,354	20,457,958	21,298,968	20,466,414
10																
11		<b>TRANSMISSION</b>														
12		Transmission	8,483,034	8,500,556	8,522,322	8,550,285	8,580,820	8,613,726	8,765,661	8,944,278	8,980,072	9,088,470	9,105,468	9,143,484	9,204,887	8,806,389
13		Transmission - GSU	454,417	454,372	454,321	454,263	454,202	454,137	454,069	453,999	453,928	453,855	453,781	453,706	465,550	454,969
14		Transmission - Gen Leads	193,802	193,771	193,740	193,709	193,678	193,647	193,616	193,585	193,554	193,523	193,491	193,460	193,429	193,616
15		Transmission - Radials Retail	72,835	72,825	72,814	72,804	72,793	72,782	72,772	72,761	72,750	72,740	72,729	72,718	72,708	72,772
16		TOTAL TRANSMISSION	9,204,088	9,221,524	9,243,196	9,271,060	9,301,493	9,334,292	9,486,117	9,664,623	9,700,304	9,808,586	9,825,470	9,863,369	9,936,574	9,527,746
17																
18		<b>DISTRIBUTION SUBSTATION</b>														
19	361	Structures & Improvement	346,215	348,482	350,665	352,872	355,253	357,614	359,921	362,178	364,521	366,795	369,577	372,110	374,741	360,073
20	362	Station Equipment	3,032,171	3,060,157	3,086,728	3,114,281	3,144,066	3,173,595	3,202,467	3,230,285	3,259,586	3,286,529	3,321,457	3,353,235	3,386,022	3,203,891
21		Other Distribution Substation	17,834	18,345	18,724	19,008	19,226	19,404	19,546	19,661	19,758	19,853	19,935	20,007	20,074	19,336
22		TOTAL DISTRIBUTION SUBSTATION	3,396,220	3,426,983	3,456,116	3,486,161	3,518,545	3,550,613	3,581,934	3,612,124	3,643,866	3,673,177	3,710,968	3,745,352	3,780,836	3,583,300
23																
24		<b>DISTRIBUTION LINE</b>														
25	363	Storage Battery Equip	4,106	4,106	4,106	4,106	4,106	4,106	4,106	4,106	4,106	4,106	4,106	4,106	4,106	4,106
26	364	Poles, Towers & Fixtures	3,421,610	3,442,300	3,462,999	3,484,021	3,505,120	3,526,334	3,547,743	3,569,254	3,590,992	3,612,566	3,633,967	3,655,105	3,676,037	3,548,311
27	365	Overhead Conductors & Devices	4,005,466	4,025,504	4,045,550	4,065,928	4,086,384	4,106,958	4,127,733	4,148,610	4,169,720	4,190,662	4,211,428	4,231,924	4,252,210	4,128,314
28	366	Underground Conduit	2,436,915	2,445,483	2,454,055	2,462,757	2,471,489	2,480,268	2,489,125	2,498,022	2,507,011	2,515,934	2,524,787	2,533,536	2,542,201	2,489,353
29	367	UG Conductors & Devices	3,575,016	3,589,715	3,604,420	3,619,370	3,634,379	3,649,474	3,664,718	3,680,038	3,695,531	3,710,899	3,726,136	3,741,174	3,756,056	3,665,148
30	368	Line Transformers	3,140,348	3,150,030	3,159,717	3,169,605	3,179,541	3,189,548	3,199,678	3,209,870	3,220,204	3,230,436	3,240,560	3,250,520	3,260,352	3,200,031
31	369	Services	1,650,794	1,656,753	1,662,716	1,668,772	1,674,852	1,680,965	1,687,135	1,693,335	1,699,602	1,705,821	1,711,989	1,718,080	1,724,110	1,687,302
32	370	Meters	118,643	119,088	119,533	119,985	120,438	120,894	121,354	121,816	122,283	122,747	123,206	123,661	124,111	121,366
33	370.1	AMI Meters	786,258	788,146	790,035	791,966	793,907	795,863	797,845	799,840	801,864	803,867	805,847	807,793	809,713	797,919
34	371	Installations On Customer Premises	117,339	117,835	118,332	118,836	119,343	119,853	120,367	120,884	121,407	121,925	122,440	122,947	123,450	120,381
35	373	Street Lighting & Signal Systems	722,156	725,747	729,339	732,999	736,675	740,374	744,115	747,876	751,685	755,460	759,198	762,882	766,523	744,233
36		Other Distribution Line	1,578,827	1,657,010	1,734,523	1,814,327	1,899,210	1,985,307	2,070,177	2,151,881	2,234,939	2,319,536	2,408,088	2,494,375	2,578,994	2,071,323
37		TOTAL DISTRIBUTION LINE	21,557,477	21,721,716	21,885,324	22,052,673	22,225,443	22,399,945	22,574,096	22,745,533	22,919,343	23,093,957	23,271,751	23,446,104	23,617,863	22,577,787
38																
39		TOTAL DISTRIBUTION	24,953,697	25,148,699	25,341,441	25,538,834	25,743,989	25,950,558	26,156,031	26,357,658	26,563,209	26,767,134	26,982,719	27,191,456	27,398,699	26,161,086

FLORIDA PUBLIC SERVICE COMMISSION  
  
COMPANY: FLORIDA POWER & LIGHT COMPANY  
AND SUBSIDIARIES

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

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

DOCKET NO.: 20210015-EI

(\$000)

Witness: Scott R. Bores

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	
Line No.	Account / Sub-account Number	Account / Sub-account Title	Month Plant Balance Dec-22	Month Plant Balance Jan-23	Month Plant Balance Feb-23	Month Plant Balance Mar-23	Month Plant Balance Apr-23	Month Plant Balance May-23	Month Plant Balance Jun-23	Month Plant Balance Jul-23	Month Plant Balance Aug-23	Month Plant Balance Sep-23	Month Plant Balance Oct-23	Month Plant Balance Nov-23	Month Plant Balance Dec-23	13-Month Average
1		<u>GENERAL PLANT - BUILDING</u>	992,564	1,003,062	1,012,138	1,021,143	1,030,082	1,031,043	1,041,078	1,051,224	1,062,938	1,074,674	1,086,450	1,098,073	1,114,507	1,047,613
2																
3		<u>GENERAL PLANT - EQUIPMENT</u>	1,039,838	1,020,435	1,034,674	1,028,834	1,043,061	1,055,499	1,073,304	1,090,966	1,111,404	1,118,767	1,130,095	1,146,163	1,154,126	1,080,551
4																
5		<u>GENERAL PLANT - TRANSPORTATION</u>	567,498	569,352	571,694	574,135	576,824	579,882	582,936	586,306	589,790	593,210	596,893	600,802	603,913	584,095
6																
7		TOTAL GENERAL PLANT	2,599,900	2,592,848	2,618,506	2,624,112	2,649,967	2,666,424	2,697,317	2,728,496	2,764,133	2,786,651	2,813,438	2,845,038	2,872,546	2,712,260
8																
9		<u>OTHER ITEMS</u>														
10		Scherer Acquisition Adjustment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11		Vero Beach Acquisition Adjustment	110,640	110,640	110,640	110,640	110,640	110,640	110,640	110,640	110,640	110,640	110,640	110,640	110,640	110,640
12		Asset Retirement Obligation	359,487	359,487	359,487	359,487	359,487	359,487	359,487	359,487	359,487	359,487	359,487	359,487	359,487	359,487
		Capital Leases	101,982	101,982	101,982	101,982	101,982	101,982	101,982	101,982	101,982	101,982	101,982	101,982	101,982	101,982
		Avoided AFUDC - FERC Reclass	170,859	170,775	170,692	170,609	170,525	170,442	170,359	170,276	170,192	170,109	170,026	169,943	169,860	170,359
13		TOTAL OTHER ITEMS	742,967	742,883	742,800	742,717	742,634	742,550	742,467	742,384	742,301	742,218	742,134	742,051	741,968	742,467
14																
15		TOTAL DEPRECIABLE PLANT BALANCE	68,312,522	68,596,630	68,908,102	69,241,285	69,576,471	69,943,356	70,313,845	70,735,135	71,070,479	71,420,230	71,736,228	72,026,383	73,289,445	70,397,701
16																
17		NON-DEPRECIABLE PROPERTY	1,270,775	1,300,135	1,318,593	1,341,638	1,369,201	1,388,289	1,412,012	1,435,128	1,457,784	1,480,408	1,502,808	1,525,345	1,603,040	1,415,781
18																
19		TOTAL PLANT BALANCE	<u>69,583,297</u>	<u>69,896,765</u>	<u>70,226,695</u>	<u>70,582,923</u>	<u>70,945,672</u>	<u>71,331,645</u>	<u>71,725,857</u>	<u>72,170,263</u>	<u>72,528,263</u>	<u>72,900,638</u>	<u>73,239,036</u>	<u>73,551,728</u>	<u>74,892,485</u>	<u>71,813,482</u>
20																
21		NOTE: TOTALS MAY NOT ADD DUE TO ROUNDING														
22		(1) AMOUNTS INCLUDE NON-UTILITY BALANCES														

FLORIDA PUBLIC SERVICE COMMISSION

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

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

DOCKET NO.: 20210015-EI

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Line No.	Account / Sub-account Number	Account / Sub-account Title	Accumulated Depreciation Beg. of Year	Total Depreciation Accrued	Retirements	Adjustments / Transfers	Accumulated Depreciation End of Year	13 Month Average
1		<u>INTANGIBLE PLANT</u>						
2		Intangible Plant	807,656	196,582	0	(54)	1,004,184	904,266
3		TOTAL INTANGIBLE PLANT	807,656	196,582	0	(54)	1,004,184	904,266
4								
5		<u>STEAM PRODUCTION</u>						
6		Scherer Unit 4	(795,032)	0	0	0	(795,032)	(795,032)
7		Manatee Common	(654)	(184)	(792)	0	(1,630)	(1,384)
8		Manatee 1/2 Common	(33,604)	0	0	0	(33,604)	(33,604)
9		Manatee Unit 1	(94,852)	0	0	0	(94,852)	(94,852)
10		Manatee Unit 2	(103,000)	0	0	0	(103,000)	(103,000)
11		Martin Common	(28,179)	(41)	0	0	(28,221)	(28,200)
12		Martin Unit 1	(169,652)	0	0	0	(169,652)	(169,652)
13		Martin Unit 2	(163,748)	0	0	0	(163,748)	(163,748)
14		SJRPP Unit 1/2	(139,408)	13,882	0	0	(125,526)	(132,467)
15		Surplus Flowback	(71,375)	0	0	0	(71,375)	(71,375)
16		Other Steam Production	(33,585)	1,665	(18)	(94)	(32,032)	(32,841)
17		TOTAL STEAM PRODUCTION	(1,633,088)	15,321	(810)	(94)	(1,618,671)	(1,626,153)
18								
19		<u>NUCLEAR PRODUCTION</u>						
20		St Lucie Common	314,980	19,876	(5,811)	(4,486)	324,560	318,247
21		St Lucie Unit 1	806,155	69,672	(16,229)	(3,872)	855,726	830,794
22		St Lucie Unit 2	895,033	58,424	(11,670)	(6,876)	934,910	913,519
23		Turkey Point U3/U4 Common	403,638	35,891	(9,633)	(1,670)	428,226	414,889
24		Turkey Point Unit 3	763,586	98,334	(24,179)	(4,653)	833,088	797,514
25		Turkey Point Unit 4	782,264	77,398	(12,501)	(1,453)	845,708	813,944
26		Surplus Flowback	136,261	0	0	0	136,261	136,261
27		TOTAL NUCLEAR PRODUCTION	4,101,916	359,594	(80,023)	(23,009)	4,358,479	4,225,167
28								
29		<u>OTHER PRODUCTION</u>						
30		Riviera Beach Energy Center	109,411	35,061	(3,038)	(336)	141,097	125,260
31		Dania Beach Energy Center	23,372	31,850	0	(25)	55,197	39,284
32		Sanford Common	57,578	8,698	(871)	(302)	65,102	61,246
33		Sanford Unit 4	137,285	30,166	(28,242)	11,971	151,179	142,137
34		Sanford Unit 5	144,329	31,333	(41,027)	17,011	151,647	150,542
35		Lauderdale Common	(24,868)	878	(446)	(85)	(24,521)	(24,714)
36		Lauderdale Unit 4	(146,344)	0	0	0	(146,344)	(146,344)
37		Lauderdale Unit 5	(127,689)	0	0	0	(127,689)	(127,689)
38		Ft Myers Common	7,713	1,495	(391)	0	8,817	8,257
39		Ft Myers Unit 2	229,705	51,851	(48,063)	18,912	252,405	244,020
40		Ft Myers Unit 3	6,075	5,139	(1,704)	(18)	9,492	7,790
41		Port Everglades Energy Center	127,569	42,503	(4,874)	(1,152)	164,045	145,300
42		Cape Canaveral	100,306	38,046	(2,957)	(2,343)	133,051	116,377

DEPRECIATION RESERVE BALANCES BY ACCOUNT AND SUB-ACCOUNT

FLORIDA PUBLIC SERVICE COMMISSION  
COMPANY: FLORIDA POWER & LIGHT COMPANY  
AND SUBSIDIARIES

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

Type of Data Shown:  
\_ Projected Test Year Ended:   /  /    
\_ Prior Year Ended:   /  /    
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X Proj. Subsequent Yr Ended: 12/31/2023  
Witness: Scott R. Bores

DOCKET NO.: 20210015-EI

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Line No.	Account / Sub-account Number	Account / Sub-account Title	Accumulated Depreciation Beg. of Year	Total Depreciation Accrued	Retirements	Adjustments / Transfers	Accumulated Depreciation End of Year	13 Month Average
1		Martin Common	155,132	6,570	(1,407)	(229)	160,067	157,581
2		Martin Unit 3/4 Common	63,106	2,480	(598)	(903)	64,086	63,473
3		Martin Unit 3	100,695	12,217	(19,304)	9,630	103,238	101,872
4		Martin Unit 4	112,308	12,429	(7,833)	684	117,589	115,146
5		Martin Unit 8	161,912	35,155	(6,764)	(2,923)	187,381	175,102
6		Turkey Point Unit 5	131,541	31,950	(54,659)	20,539	129,371	131,361
7		Manatee Unit 3	195,401	37,842	(16,018)	4,503	221,728	208,117
8		Putnam	(41,242)	10,310	0	0	(30,931)	(36,086)
9		West County Common	65,219	23,250	(847)	(1,987)	85,634	75,027
10		West County Unit 1	104,755	36,530	(28,226)	8,649	121,708	109,947
11		West County Unit 2	44,612	29,301	(19,438)	5,895	60,370	52,138
12		West County Unit 3	141,181	34,866	(64,160)	34,100	145,987	143,674
13		Okeechobee Clean Energy Center	103,930	41,833	(36,310)	18,478	127,932	117,953
14								
15		Lauderdale GTs	19,271	3,393	(49)	0	22,615	20,943
16		Ft Myers GTs	16,873	4,073	(90)	0	20,856	18,865
17		Lauderdale Peakers	59,694	11,755	(22)	(74)	71,352	65,506
18		Ft Myers Peakers	21,410	4,744	0	(223)	25,931	23,605
19								
20		Manatee Solar	25,555	4,236	0	0	29,792	27,674
21		Martin Solar	140,707	12,401	(1,427)	(193)	151,488	146,095
22		Desoto Solar	64,870	5,103	(50)	(84)	69,840	67,342
23		Space Coast Solar	25,913	2,050	(1)	0	27,963	26,938
24		Babcock Ranch Solar	33,308	5,980	0	0	39,288	36,298
25		Citrus Solar	29,143	4,986	0	0	34,128	31,635
26		Sabal Palm Solar	4,473	2,622	0	0	7,095	5,784
27		Magnolia Springs Solar	4,863	2,520	0	0	7,382	6,123
28		Hibiscus Solar	8,689	3,213	0	0	11,903	10,296
29		Egret Solar	5,012	2,455	0	0	7,467	6,239
30		Pelican Solar	4,425	2,473	0	0	6,898	5,662
31		Coral Farms Solar	14,904	2,969	0	0	17,874	16,389
32		Horizon Solar	15,044	2,995	0	0	18,039	16,542
33		Ibis Solar	9,639	3,082	0	0	12,722	11,180
34		Hammock Solar	15,385	3,172	0	0	18,557	16,971
35		Interstate Solar	18,654	3,029	0	0	21,683	20,168
36		Twin Lakes Solar	7,941	2,676	0	0	10,617	9,279
37		Krome Solar	8,721	2,791	0	0	11,512	10,117
38		Osprey Solar	14,975	2,983	0	0	17,958	16,467
39		Blue Cypress Solar	14,835	3,053	0	0	17,888	16,362
40		Loggerhead Solar	15,027	3,058	0	0	18,085	16,556

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide the depreciation reserve  
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(Include Amortization/Recovery schedule amounts) (1)  
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X Proj. Subsequent Yr Ended: 12/31/2023  
Witness: Scott R. Bores

COMPANY: FLORIDA POWER & LIGHT COMPANY  
AND SUBSIDIARIES

DOCKET NO.: 20210015-EI

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Line No.	Account / Sub-account Number	Account / Sub-account Title	Accumulated Depreciation Beg. of Year	Total Depreciation Accrued	Retirements	Adjustments / Transfers	Accumulated Depreciation End of Year	13 Month Average
1		Barefoot Bay solar	14,853	3,056	0	0	17,909	16,381
2		Indian River Solar	14,834	2,955	0	0	17,789	16,311
3		Echo River Solar	8,681	3,210	0	0	11,891	10,286
4		Northern Preserve Solar	6,838	2,302	0	0	9,140	7,989
5		Sunshine Gateway Solar	9,434	3,015	0	0	12,449	10,941
6		Blue Heron Solar	7,997	2,694	0	0	10,691	9,344
7		Sweetbay Solar	7,062	2,378	0	0	9,440	8,251
8		Trailside Solar	5,028	2,462	0	0	7,489	6,258
9		Lakeside Solar	4,849	2,375	0	0	7,224	6,036
10		Cattle Ranch Solar	7,490	2,591	0	0	10,080	8,785
11		Okeechobee Solar	9,051	3,353	0	0	12,403	10,727
12		Southfork Solar	8,853	3,274	0	0	12,127	10,490
13		Palm Bay Solar	4,776	2,797	0	0	7,573	6,174
14		Willow South Solar	4,072	2,509	0	0	6,580	5,326
15		Nassau Solar	5,218	2,556	0	0	7,774	6,496
16		Union Springs Solar	5,061	2,479	0	0	7,541	6,301
17		Orange Blossom	3,989	2,590	0	0	6,579	5,284
18		Babcock Ranch Reserve Solar	7,933	2,686	0	0	10,619	9,276
19		Discovery Solar Energy Center	4,672	2,877	0	0	7,549	6,110
20		Rodeo Solar	4,497	2,516	0	0	7,012	5,754
21		Fort Drum Solar	3,807	2,470	0	0	6,277	5,042
22		Grove Solar	2,947	2,829	0	0	5,777	4,362
23		Elder Branch Solar	3,239	3,110	0	0	6,349	4,794
24		Sundew Solar	3,199	3,071	0	0	6,270	4,735
25		Ghost Orchid Solar	3,122	2,997	0	0	6,118	4,620
26		Sawgrass Solar	3,065	2,942	0	0	6,007	4,536
27		Immokalee Solar	3,048	2,926	0	0	5,974	4,511
28		Everglades Solar	126	3,025	0	0	3,151	1,639
29		Whitetail Solar	119	2,864	0	0	2,983	1,551
30		Bluefield Solar	109	2,615	0	0	2,724	1,416
31		Cavendish Solar	114	2,747	0	0	2,862	1,488
32		Anhinga Solar	121	2,895	0	0	3,016	1,568
33		Blackwater Solar	118	2,831	0	0	2,949	1,533
34		Chipola Solar	124	2,974	0	0	3,097	1,611
35		Chautauqua Solar	120	2,876	0	0	2,996	1,558
36		First City Solar	118	2,841	0	0	2,960	1,539
37		Apalachee Solar	121	2,906	0	0	3,027	1,574
38		C&I Solar Partnership	3,160	484	0	0	3,645	3,402
39		Voluntary Solar Partnership	4,885	1,408	0	0	6,293	5,584

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide the depreciation reserve  
balances for each account or sub-account to  
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(Include Amortization/Recovery schedule amounts) (1)  
(\$000)

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

COMPANY: FLORIDA POWER & LIGHT COMPANY  
AND SUBSIDIARIES

DOCKET NO.: 20210015-EI

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Line No.	Account / Sub-account Number	Account / Sub-account Title	Accumulated Depreciation Beg. of Year	Total Depreciation Accrued	Retirements	Adjustments / Transfers	Accumulated Depreciation End of Year	13 Month Average
1		Dania Beach Energy Storage	6,167	2,616	0	0	8,783	7,475
2		Manatee Energy Storage Center	30,662	30,662	0	0	61,324	45,993
3		Echo River Energy Storage Center	2,129	2,046	0	0	4,174	3,152
4		Sunshine Gateway Energy Storage Center	2,129	2,046	0	0	4,175	3,152
5		Okeechobee Hydrogen Pilot	0	280	0	0	280	22
6		Future Battery Storage	3,018	2,171	0	0	5,189	4,103
7								
8		Surplus Flowback	188,169	0	0	0	188,169	188,169
9		Minor Other Production	15,787	9,579	(1,029)	(2,264)	22,073	18,413
10		TOTAL OTHER PRODUCTION	3,007,234	848,450	(389,845)	137,232	3,603,070	3,305,871
11								
12		<u>TRANSMISSION</u>						
13		Transmission	1,638,105	177,466	(93,439)	(94,583)	1,627,550	1,639,578
14	353.1	Transmission - GSU	98,300	13,823	(935)	0	111,189	104,741
15		Transmission - Gen Leads	34,363	3,920	(372)	0	37,911	36,138
16		Transmission - Radials Retail	29,944	1,582	(128)	0	31,397	30,671
17		Surplus Flowback	(298,476)	0	0	0	(298,476)	(298,476)
18		TOTAL TRANSMISSION	1,502,237	196,791	(94,874)	(94,583)	1,509,571	1,512,651
19								
20		<u>DISTRIBUTION SUBSTATION</u>						
21	361	Structures & Improvement	81,588	6,298	(387)	(178)	87,321	84,423
22	362	Station Equipment	678,399	61,768	(17,269)	(2,228)	720,670	699,019
23		Other Distribution Substation	442	487	0	0	929	682
24		TOTAL DISTRIBUTION SUBSTATION	760,429	68,553	(17,656)	(2,406)	808,920	784,124
25								
26		<u>DISTRIBUTION LINE FACILITIES</u>						
27	363	Storage Battery Equip	2,533	411	0	0	2,943	2,738
28	364	Poles, Towers & Fixtures	613,636	113,778	(9,675)	(32,351)	685,388	648,977
29	365	Overhead Conductors & Devices	704,439	106,089	(23,448)	(33,098)	753,982	728,810
30	366	Underground Conduit	526,508	36,106	(554)	(12,965)	549,095	537,717
31	367	UG Conductors & Devices	906,422	70,740	(18,950)	(24,498)	933,714	919,865
32	368	Line Transformers	1,059,024	95,360	(44,352)	(20,133)	1,089,899	1,074,239
33	369	Services	586,269	43,578	(4,068)	(9,479)	616,300	601,165
34	370	Meters	95,068	3,447	(24)	(673)	97,818	96,433
35	370.1	AMI Meters	342,020	48,114	(10,919)	(4,211)	375,004	358,415
36	371	Installations On Customer Premises	49,507	5,093	(560)	(817)	53,223	51,351
37	373	Street Lighting & Signal Systems	106,809	18,382	(10,550)	(6,727)	107,913	107,294
38		Other Distribution Line	36,161	53,707	0	0	89,868	61,018
39		TOTAL DISTRIBUTION LINE	5,028,395	594,804	(123,100)	(144,952)	5,355,147	5,188,022
40								
41		DISTRIBUTION - Surplus Flowback	(577,485)	0	0	0	(577,485)	(577,485)
42								
43		TOTAL DISTRIBUTION	5,211,338	663,357	(140,756)	(147,358)	5,586,582	5,394,660

DEPRECIATION RESERVE BALANCES BY ACCOUNT AND SUB-ACCOUNT

FLORIDA PUBLIC SERVICE COMMISSION  
COMPANY: FLORIDA POWER & LIGHT COMPANY  
AND SUBSIDIARIES

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

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

DOCKET NO.: 20210015-EI

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Line No.	Account / Sub-account Number	Account / Sub-account Title	Accumulated Depreciation Beg. of Year	Total Depreciation Accrued	Retirements	Adjustments / Transfers	Accumulated Depreciation End of Year	13 Month Average
1		<u>GENERAL PLANT - BUILDING</u>	163,660	16,765	(11,728)	0	168,697	165,127
2								
3		<u>GENERAL PLANT - EQUIPMENT</u>	448,073	152,353	(113,243)	(659)	486,524	453,294
4								
5		<u>GENERAL PLANT - TRANSPORTATION</u>	267,507	37,971	0	2,798	308,276	287,897
6								
7		<u>GENERAL PLANT - Surplus Flowback</u>	(25,954)	0	0	0	(25,954)	(25,954)
8								
9		TOTAL GENERAL PLANT	853,286	207,089	(124,971)	2,139	937,543	880,364
10								
11		<u>OTHER ITEMS</u>						
12		Scherer Acquisition Adjustment	(28,434)	0	0	0	(28,434)	(28,434)
13		Vero Beach Acquisition Adjustment	14,904	3,688	0	0	18,592	16,748
14		Capital Leases	42,241	0	0	0	42,241	42,241
15		Avoided AFUDC - FERC Reclass	61,575	7,201	0	0	68,776	65,180
16		Capital Recovery - FERC Reclass	725,144	(26,591)	0	0	698,553	711,849
17		Asset Retirement Obligation	61,061	7,936	0	0	68,997	65,033
18		Decommissioning Reserve - ARO Contra	(4,925,568)	0	0	0	(4,925,568)	(4,925,568)
19		ITC Interest Synchronization	6,780	0	0	0	6,780	6,780
20		Surplus Flowback - FERC Reclass	1,857,535	0	0	0	1,857,535	1,857,535
21		Surplus Flowback - Dismantlement	146,014	0	0	0	146,014	146,014
22		Other	21,623	(7,018)	0	0	14,605	18,114
23		TOTAL OTHER ITEMS	(2,017,124)	(14,784)	0	0	(2,031,909)	(2,024,508)
24								
25		TOTAL DEPRECIABLE RESERVE BALANCE	11,833,454	2,472,401	(831,279)	(125,727)	13,348,849	12,572,318
26								
27		NON-DEPRECIABLE PROPERTY	(1,443)	86	0	(18)	(1,375)	(1,409)
28								
29		NUCLEAR DECOMMISSIONING	5,753,732	215,914	0	0	5,969,645	5,861,052
30								
31		FOSSIL DISMANTLEMENT	325,816	26,181	0	(12,721)	339,277	333,240
32								
33		TOTAL RESERVE BALANCE	17,911,559	2,714,582	(831,279)	(138,466)	19,656,396	18,765,202
34								
35		NOTE: TOTALS MAY NOT ADD DUE TO ROUNDING.						
36		(1) AMOUNTS INCLUDE NON-UTILITY PROPERTY						



2023 SUBSEQUENT YEAR ADJUSTMENT

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide the monthly reserve balances for each account

Type of Data Shown:

sub-account to which an individual depreciation rate is applied. (1)

\_ Projected Test Year Ended:   /  /  

COMPANY: FLORIDA POWER & LIGHT COMPANY  
AND SUBSIDIARIES

(\$000)

\_ Prior Year Ended:   /  /  

\_ Historical Test Year Ended:   /  /  

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

DOCKET NO.: 20210015-EI

Witness: Scott R. Bores

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Line No.	Account / Sub-account Number	Month Accum Depr Balance Dec-22	Month Accum Depr Balance Jan-23	Month Accum Depr Balance Feb-23	Month Accum Depr Balance Mar-23	Month Accum Depr Balance Apr-23	Month Accum Depr Balance May-23	Month Accum Depr Balance Jun-23	Month Accum Depr Balance Jul-23	Month Accum Depr Balance Aug-23	Month Accum Depr Balance Sep-23	Month Accum Depr Balance Oct-23	Month Accum Depr Balance Nov-23	Month Plant Balance Dec-23	13-Month Average
1	<b>INTANGIBLE PLANT</b>														
2	Intangible Plant	807,656	823,144	838,880	854,797	870,865	887,023	903,285	919,721	936,321	953,020	969,818	986,745	1,004,184	904,266
3	<b>TOTAL INTANGIBLE PLANT</b>	807,656	823,144	838,880	854,797	870,865	887,023	903,285	919,721	936,321	953,020	969,818	986,745	1,004,184	904,266
4															
5	<b>STEAM PRODUCTION</b>														
6	Scherer Unit 4	(795,032)	(795,032)	(795,032)	(795,032)	(795,032)	(795,032)	(795,032)	(795,032)	(795,032)	(795,032)	(795,032)	(795,032)	(795,032)	(795,032)
7	Manatee Common	(654)	(1,273)	(1,305)	(1,320)	(1,342)	(1,357)	(1,459)	(1,475)	(1,504)	(1,532)	(1,553)	(1,583)	(1,630)	(1,384)
8	Manatee 1/2 Common	(33,604)	(33,604)	(33,604)	(33,604)	(33,604)	(33,604)	(33,604)	(33,604)	(33,604)	(33,604)	(33,604)	(33,604)	(33,604)	(33,604)
9	Manatee Unit 1	(94,852)	(94,852)	(94,852)	(94,852)	(94,852)	(94,852)	(94,852)	(94,852)	(94,852)	(94,852)	(94,852)	(94,852)	(94,852)	(94,852)
10	Manatee Unit 2	(103,000)	(103,000)	(103,000)	(103,000)	(103,000)	(103,000)	(103,000)	(103,000)	(103,000)	(103,000)	(103,000)	(103,000)	(103,000)	(103,000)
11	Martin Common	(28,179)	(28,183)	(28,186)	(28,190)	(28,193)	(28,197)	(28,200)	(28,203)	(28,207)	(28,210)	(28,214)	(28,217)	(28,221)	(28,200)
12	Martin Unit 1	(169,652)	(169,652)	(169,652)	(169,652)	(169,652)	(169,652)	(169,652)	(169,652)	(169,652)	(169,652)	(169,652)	(169,652)	(169,652)	(169,652)
13	Martin Unit 2	(163,748)	(163,748)	(163,748)	(163,748)	(163,748)	(163,748)	(163,748)	(163,748)	(163,748)	(163,748)	(163,748)	(163,748)	(163,748)	(163,748)
14	SJRPP Unit 1/2	(139,408)	(138,251)	(137,095)	(135,938)	(134,781)	(133,624)	(132,467)	(131,310)	(130,154)	(128,997)	(127,840)	(126,683)	(125,526)	(132,467)
15	Surplus Flowback	(71,375)	(71,375)	(71,375)	(71,375)	(71,375)	(71,375)	(71,375)	(71,375)	(71,375)	(71,375)	(71,375)	(71,375)	(71,375)	(71,375)
16	Other Steam Production	(33,585)	(33,463)	(33,326)	(33,278)	(33,140)	(33,002)	(32,863)	(32,725)	(32,586)	(32,448)	(32,309)	(32,171)	(32,032)	(32,841)
17	<b>TOTAL STEAM PRODUCTION</b>	(1,633,088)	(1,632,431)	(1,631,174)	(1,629,988)	(1,628,718)	(1,627,441)	(1,626,251)	(1,624,975)	(1,623,712)	(1,622,448)	(1,621,177)	(1,619,916)	(1,618,671)	(1,626,153)
18															
19	<b>NUCLEAR PRODUCTION</b>														
20	St Lucie Common	314,980	313,022	314,057	314,614	315,246	316,537	317,732	318,936	320,118	321,427	322,548	323,435	324,560	318,247
21	St Lucie Unit 1	806,155	810,444	814,363	818,068	822,166	826,363	830,587	834,816	839,118	843,323	847,545	851,643	855,726	830,794
22	St Lucie Unit 2	895,033	898,289	900,970	901,718	905,215	908,833	912,517	916,221	919,932	923,642	927,341	931,121	934,910	913,519
23	Turkey Point U3/U4 Common	403,638	404,618	407,129	408,838	411,126	411,741	413,969	416,052	418,661	420,873	423,113	425,569	428,226	414,889
24	Turkey Point Unit 3	763,586	769,682	775,355	780,158	784,649	790,556	796,542	802,632	808,722	814,813	820,906	826,997	833,088	797,514
25	Turkey Point Unit 4	782,264	787,539	792,808	798,080	803,355	808,635	813,917	819,204	824,493	829,787	835,087	840,393	845,708	813,944
26	Surplus Flowback	136,261	136,261	136,261	136,261	136,261	136,261	136,261	136,261	136,261	136,261	136,261	136,261	136,261	136,261
27	<b>TOTAL NUCLEAR PRODUCTION</b>	4,101,916	4,119,854	4,140,943	4,157,736	4,178,018	4,198,925	4,221,525	4,244,121	4,267,306	4,290,124	4,312,800	4,335,418	4,358,479	4,225,167
28															
29	<b>OTHER PRODUCTION</b>														
30	Riviera Beach Energy Center	109,411	111,893	114,573	117,253	119,937	122,622	125,334	127,904	130,586	133,265	135,948	138,556	141,097	125,260
31	Dania Beach Energy Center	23,372	26,024	28,676	31,327	33,979	36,631	39,283	41,936	44,588	47,240	49,892	52,545	55,197	39,284
32	Sanford Common	57,578	58,077	58,700	59,322	59,945	60,563	61,195	61,828	62,501	63,175	63,782	64,434	65,102	61,246
33	Sanford Unit 4	137,285	139,009	136,795	138,654	139,733	140,977	138,558	140,716	142,893	145,114	147,339	149,529	151,179	142,137
34	Sanford Unit 5	144,329	146,309	147,676	149,659	146,654	148,449	150,412	152,144	153,942	155,151	156,547	154,127	151,647	150,542
35	Lauderdale Common	(24,868)	(24,873)	(24,836)	(24,795)	(24,754)	(24,714)	(24,685)	(24,730)	(24,690)	(24,647)	(24,604)	(24,561)	(24,521)	(24,714)
36	Lauderdale Unit 4	(146,344)	(146,344)	(146,344)	(146,344)	(146,344)	(146,344)	(146,344)	(146,344)	(146,344)	(146,344)	(146,344)	(146,344)	(146,344)	(146,344)
37	Lauderdale Unit 5	(127,689)	(127,689)	(127,689)	(127,689)	(127,689)	(127,689)	(127,689)	(127,689)	(127,689)	(127,689)	(127,689)	(127,689)	(127,689)	(127,689)
38	Ft Myers Common	7,713	7,793	7,863	7,968	8,043	8,147	8,252	8,356	8,452	8,557	8,661	8,720	8,817	8,257
39	Ft Myers Unit 2	229,705	233,168	236,642	240,005	243,212	246,391	248,932	245,871	249,006	247,635	250,244	249,045	252,405	244,020
40	Ft Myers Unit 3	6,075	6,363	6,651	6,939	7,224	7,511	7,797	8,083	8,368	8,638	8,923	9,207	9,492	7,790
41	Port Everglades Energy Center	127,569	130,884	134,202	137,104	140,431	140,671	143,973	147,314	150,658	154,002	157,349	160,696	164,045	145,300
42	Cape Canaveral	100,306	102,523	105,437	108,333	111,276	114,083	116,667	118,677	121,188	124,143	127,119	130,099	133,051	116,377

2023 SUBSEQUENT YEAR ADJUSTMENT

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide the monthly reserve balances for each account

Type of Data Shown:

sub-account to which an individual depreciation rate is applied. (1)

\_ Projected Test Year Ended: \_\_/\_\_/

COMPANY: FLORIDA POWER & LIGHT COMPANY  
AND SUBSIDIARIES

(\$000)

\_ Prior Year Ended: \_\_/\_\_/

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

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

DOCKET NO.: 20210015-EI

Witness: Scott R. Bores

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Line No.	Account / Sub-account Number	Account / Sub-account Number	Month Accum Depr Balance Dec-22	Month Accum Depr Balance Jan-23	Month Accum Depr Balance Feb-23	Month Accum Depr Balance Mar-23	Month Accum Depr Balance Apr-23	Month Accum Depr Balance May-23	Month Accum Depr Balance Jun-23	Month Accum Depr Balance Jul-23	Month Accum Depr Balance Aug-23	Month Accum Depr Balance Sep-23	Month Accum Depr Balance Oct-23	Month Accum Depr Balance Nov-23	Month Plant Balance Dec-23	13-Month Average
1	Martin Common		155,132	155,415	155,843	156,278	156,716	157,154	157,593	158,019	158,459	158,900	159,340	159,634	160,067	157,581
2	Martin Unit 3/4 Common		63,106	63,254	63,402	63,101	63,253	63,408	63,563	63,269	63,430	63,593	63,757	63,921	64,086	63,473
3	Martin Unit 3		100,695	101,495	102,301	103,106	103,908	104,706	99,073	99,772	100,469	101,163	101,858	102,550	103,238	101,872
4	Martin Unit 4		112,308	112,838	113,368	113,482	114,054	114,634	115,222	115,814	116,402	116,789	117,384	117,007	117,589	115,146
5	Martin Unit 8		161,912	164,173	166,451	168,083	170,428	172,633	174,985	177,358	179,735	182,058	184,375	186,750	187,381	175,102
6	Turkey Point Unit 5		131,541	133,313	135,186	137,057	138,821	135,399	137,342	125,014	126,838	124,193	125,960	127,665	129,371	131,361
7	Manatee Unit 3		195,401	197,986	200,602	202,567	205,018	207,128	205,928	208,563	211,198	213,833	216,466	219,104	221,728	208,117
8	Putnam		(41,242)	(40,382)	(39,523)	(38,664)	(37,805)	(36,946)	(36,086)	(35,227)	(34,368)	(33,509)	(32,650)	(31,790)	(30,931)	(36,086)
9	West County Common		65,219	66,897	68,546	68,943	70,851	72,714	74,639	76,530	78,471	80,387	82,291	84,233	85,634	75,027
10	West County Unit 1		104,755	101,283	98,676	100,988	103,470	106,068	108,856	111,653	114,542	117,433	120,325	119,557	121,708	109,947
11	West County Unit 2		44,612	46,525	48,497	48,196	50,049	52,169	54,308	50,550	52,593	54,638	56,685	58,605	60,370	52,138
12	West County Unit 3		141,181	143,874	146,568	149,263	151,959	154,653	133,713	135,988	138,262	140,535	141,951	143,829	145,987	143,674
13	Okeechobee Clean Energy Center		103,930	107,327	110,085	112,644	116,078	117,889	114,174	117,665	121,157	124,661	128,167	131,675	127,932	117,953
14																
15	Lauderdale GTs		19,271	19,550	19,829	20,107	20,386	20,665	20,943	21,222	21,500	21,779	22,058	22,336	22,615	20,943
16	Ft Myers GTs		16,873	17,205	17,537	17,869	18,202	18,534	18,866	19,197	19,529	19,861	20,193	20,525	20,856	18,865
17	Lauderdale Peakers		59,694	60,670	61,645	62,621	63,526	64,504	65,482	66,460	67,439	68,417	69,395	70,374	71,352	65,506
18	Ft Myers Peakers		21,410	21,641	22,035	22,429	22,824	23,219	23,615	24,010	24,344	24,740	25,137	25,534	25,931	23,605
19																
20	Manatee Solar		25,555	25,908	26,261	26,614	26,968	27,321	27,674	28,027	28,380	28,733	29,086	29,439	29,792	27,674
21	Martin Solar		140,707	141,603	142,502	143,402	144,300	145,197	146,094	146,991	147,889	148,789	149,687	150,587	151,488	146,095
22	Desoto Solar		64,870	65,281	65,704	66,128	66,479	66,903	67,329	67,738	68,163	68,589	69,011	69,416	69,840	67,342
23	Space Coast Solar		25,913	26,084	26,255	26,426	26,597	26,767	26,938	27,109	27,280	27,450	27,621	27,792	27,963	26,938
24	Babcock Ranch Solar		33,308	33,807	34,305	34,803	35,302	35,800	36,298	36,797	37,295	37,793	38,291	38,790	39,288	36,298
25	Citrus Solar		29,143	29,558	29,973	30,389	30,804	31,220	31,635	32,051	32,466	32,882	33,297	33,713	34,128	31,635
26	Sabal Palm Solar		4,473	4,692	4,910	5,129	5,347	5,565	5,784	6,002	6,221	6,439	6,658	6,876	7,095	5,784
27	Magnolia Springs Solar		4,863	5,073	5,283	5,493	5,703	5,913	6,123	6,332	6,542	6,752	6,962	7,172	7,382	6,123
28	Hibiscus Solar		8,689	8,957	9,225	9,493	9,760	10,028	10,296	10,564	10,832	11,099	11,367	11,635	11,903	10,296
29	Egret Solar		5,012	5,217	5,421	5,626	5,830	6,035	6,239	6,444	6,648	6,853	7,058	7,262	7,467	6,239
30	Pelican Solar		4,425	4,631	4,837	5,044	5,250	5,456	5,662	5,868	6,074	6,280	6,486	6,692	6,898	5,662
31	Coral Farms Solar		14,904	15,152	15,399	15,647	15,894	16,141	16,389	16,636	16,884	17,131	17,379	17,626	17,874	16,389
32	Horizon Solar		15,044	15,294	15,543	15,793	16,043	16,292	16,542	16,791	17,041	17,291	17,540	17,790	18,039	16,542
33	Ibis Solar		9,639	9,896	10,153	10,410	10,667	10,924	11,180	11,437	11,694	11,951	12,208	12,465	12,722	11,180
34	Hammock Solar		15,385	15,649	15,913	16,178	16,442	16,706	16,971	17,235	17,499	17,764	18,028	18,292	18,557	16,971
35	Interstate Solar		18,654	18,906	19,158	19,411	19,663	19,916	20,168	20,421	20,673	20,925	21,178	21,430	21,683	20,168
36	Twin Lakes Solar		7,941	8,164	8,387	8,610	8,833	9,056	9,279	9,502	9,725	9,948	10,171	10,394	10,617	9,279
37	Krome Solar		8,721	8,954	9,187	9,419	9,652	9,884	10,117	10,349	10,582	10,815	11,047	11,280	11,512	10,117
38	Osprey Solar		14,975	15,224	15,472	15,721	15,969	16,218	16,467	16,715	16,964	17,212	17,461	17,710	17,958	16,467
39	Blue Cypress Solar		14,835	15,090	15,344	15,598	15,853	16,107	16,362	16,616	16,871	17,125	17,379	17,634	17,888	16,362
40	Loggerhead Solar		15,027	15,281	15,536	15,791	16,046	16,301	16,556	16,811	17,066	17,320	17,575	17,830	18,085	16,556

2023 SUBSEQUENT YEAR ADJUSTMENT

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide the monthly reserve balances for each account

Type of Data Shown:

sub-account to which an individual depreciation rate is applied. (1)

\_ Projected Test Year Ended:   /  /  

COMPANY: FLORIDA POWER & LIGHT COMPANY  
AND SUBSIDIARIES

(\$000)

\_ Prior Year Ended:   /  /  

\_ Historical Test Year Ended:   /  /  

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

DOCKET NO.: 20210015-EI

Witness: Scott R. Bores

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Line No.	Account / Sub-account Number	Account / Sub-account Number	Month Accum Balance Dec-22	Month Accum Balance Jan-23	Month Accum Balance Feb-23	Month Accum Balance Mar-23	Month Accum Balance Apr-23	Month Accum Balance May-23	Month Accum Balance Jun-23	Month Accum Balance Jul-23	Month Accum Balance Aug-23	Month Accum Balance Sep-23	Month Accum Balance Oct-23	Month Accum Balance Nov-23	Month Plant Balance Dec-23	13-Month Average
1	Barefoot Bay solar		14,853	15,108	15,363	15,617	15,872	16,127	16,381	16,636	16,891	17,145	17,400	17,655	17,909	16,381
2	Indian River Solar		14,834	15,080	15,326	15,573	15,819	16,065	16,311	16,558	16,804	17,050	17,297	17,543	17,789	16,311
3	Echo River Solar		8,681	8,948	9,216	9,483	9,751	10,018	10,286	10,553	10,821	11,088	11,356	11,624	11,891	10,286
4	Northern Preserve Solar		6,838	7,030	7,222	7,414	7,605	7,797	7,989	8,181	8,373	8,565	8,756	8,948	9,140	7,989
5	Sunshine Gateway Solar		9,434	9,685	9,937	10,188	10,439	10,690	10,941	11,193	11,444	11,695	11,946	12,197	12,449	10,941
6	Blue Heron Solar		7,997	8,222	8,446	8,671	8,895	9,120	9,344	9,569	9,793	10,018	10,242	10,467	10,691	9,344
7	Sweetbay Solar		7,062	7,261	7,459	7,657	7,855	8,053	8,251	8,449	8,648	8,846	9,044	9,242	9,440	8,251
8	Trailside Solar		5,028	5,233	5,438	5,643	5,848	6,053	6,258	6,464	6,669	6,874	7,079	7,284	7,489	6,258
9	Lakeside Solar		4,849	5,047	5,245	5,442	5,640	5,838	6,036	6,234	6,432	6,630	6,828	7,026	7,224	6,036
10	Cattle Ranch Solar		7,490	7,706	7,921	8,137	8,353	8,569	8,785	9,001	9,217	9,433	9,649	9,864	10,080	8,785
11	Okeechobee Solar		9,051	9,330	9,610	9,889	10,168	10,448	10,727	11,007	11,286	11,565	11,845	12,124	12,403	10,727
12	Southfork Solar		8,853	9,126	9,399	9,671	9,944	10,217	10,490	10,763	11,036	11,308	11,581	11,854	12,127	10,490
13	Palm Bay Solar		4,776	5,009	5,242	5,475	5,708	5,941	6,174	6,407	6,640	6,873	7,106	7,339	7,573	6,174
14	Willow South Solar		4,072	4,281	4,490	4,699	4,908	5,117	5,326	5,535	5,744	5,953	6,162	6,371	6,580	5,326
15	Nassau Solar		5,218	5,431	5,644	5,857	6,070	6,283	6,496	6,709	6,922	7,135	7,348	7,561	7,774	6,496
16	Union Springs Solar		5,061	5,268	5,475	5,681	5,888	6,094	6,301	6,508	6,714	6,921	7,127	7,334	7,541	6,301
17	Orange Blossom		3,989	4,205	4,421	4,637	4,852	5,068	5,284	5,500	5,716	5,932	6,148	6,363	6,579	5,284
18	Babcock Ranch Reserve Solar		7,933	8,156	8,380	8,604	8,828	9,052	9,276	9,500	9,724	9,947	10,171	10,395	10,619	9,276
19	Discovery Solar Energy Center		4,672	4,911	5,151	5,391	5,631	5,870	6,110	6,350	6,590	6,830	7,069	7,309	7,549	6,110
20	Rodeo Solar		4,497	4,706	4,916	5,125	5,335	5,545	5,754	5,964	6,174	6,383	6,593	6,803	7,012	5,754
21	Fort Drum Solar		3,807	4,012	4,218	4,424	4,630	4,836	5,042	5,247	5,453	5,659	5,865	6,071	6,277	5,042
22	Grove Solar		2,947	3,183	3,419	3,655	3,890	4,126	4,362	4,598	4,834	5,069	5,305	5,541	5,777	4,362
23	Elder Branch Solar		3,239	3,499	3,758	4,017	4,276	4,535	4,794	5,053	5,313	5,572	5,831	6,090	6,349	4,794
24	Sundew Solar		3,199	3,455	3,711	3,967	4,223	4,479	4,735	4,991	5,247	5,503	5,759	6,015	6,270	4,735
25	Ghost Orchid Solar		3,122	3,371	3,621	3,871	4,121	4,370	4,620	4,870	5,119	5,369	5,619	5,869	6,118	4,620
26	Sawgrass Solar		3,065	3,310	3,555	3,801	4,046	4,291	4,536	4,781	5,027	5,272	5,517	5,762	6,007	4,536
27	Immokalee Solar		3,048	3,292	3,536	3,780	4,024	4,267	4,511	4,755	4,999	5,243	5,487	5,731	5,974	4,511
28	Everglades Solar		126	378	630	882	1,134	1,386	1,639	1,891	2,143	2,395	2,647	2,899	3,151	1,639
29	Whitetail Solar		119	358	597	835	1,074	1,313	1,551	1,790	2,029	2,267	2,506	2,745	2,983	1,551
30	Bluefield Solar		109	327	545	763	981	1,199	1,416	1,634	1,852	2,070	2,288	2,506	2,724	1,416
31	Cavendish Solar		114	343	572	801	1,030	1,259	1,488	1,717	1,946	2,175	2,404	2,633	2,862	1,488
32	Anhinga Solar		121	362	603	844	1,086	1,327	1,568	1,810	2,051	2,292	2,533	2,775	3,016	1,568
33	Blackwater Solar		118	354	590	826	1,062	1,297	1,533	1,769	2,005	2,241	2,477	2,713	2,949	1,533
34	Chipola Solar		124	372	619	867	1,115	1,363	1,611	1,858	2,106	2,354	2,602	2,850	3,097	1,611
35	Chautauqua Solar		120	359	599	839	1,078	1,318	1,558	1,797	2,037	2,277	2,516	2,756	2,996	1,558
36	First City Solar		118	355	592	829	1,065	1,302	1,539	1,776	2,013	2,249	2,486	2,723	2,960	1,539
37	Apalachee Solar		121	363	605	848	1,090	1,332	1,574	1,816	2,059	2,301	2,543	2,785	3,027	1,574
38	C&I Solar Partnership		3,160	3,201	3,241	3,281	3,322	3,362	3,402	3,443	3,483	3,523	3,564	3,604	3,645	3,402
39	Voluntary Solar Partnership		4,885	5,000	5,115	5,231	5,347	5,464	5,581	5,698	5,816	5,934	6,053	6,173	6,293	5,584

2023 SUBSEQUENT YEAR ADJUSTMENT

FLORIDA PUBLIC SERVICE COMMISSION

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

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

COMPANY: FLORIDA POWER & LIGHT COMPANY  
AND SUBSIDIARIES

(\$000)

DOCKET NO.: 20210015-EI

Witness: Scott R. Bores

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Line No.	Account / Sub-account Number	Month Accum Depr Balance Dec-22	Month Accum Depr Balance Jan-23	Month Accum Depr Balance Feb-23	Month Accum Depr Balance Mar-23	Month Accum Depr Balance Apr-23	Month Accum Depr Balance May-23	Month Accum Depr Balance Jun-23	Month Accum Depr Balance Jul-23	Month Accum Depr Balance Aug-23	Month Accum Depr Balance Sep-23	Month Accum Depr Balance Oct-23	Month Accum Depr Balance Nov-23	Month Plant Balance Dec-23	13-Month Average
1	Dania Beach Energy Storage	6,167	6,385	6,603	6,821	7,039	7,256	7,474	7,693	7,911	8,129	8,347	8,565	8,783	7,475
2	Manatee Energy Storage Center	30,662	33,217	35,772	38,327	40,883	43,438	45,993	48,548	51,103	53,658	56,214	58,769	61,324	45,993
3	Echo River Energy Storage Center	2,129	2,299	2,470	2,640	2,811	2,981	3,152	3,322	3,492	3,663	3,833	4,004	4,174	3,152
4	Sunshine Gateway Energy Storage Center	2,129	2,299	2,470	2,640	2,811	2,981	3,152	3,322	3,493	3,663	3,834	4,004	4,175	3,152
5	Okeechobee Hydrogen Pilot	0	0	0	0	0	0	0	0	0	0	0	0	280	22
6	Future Battery Storage	3,018	3,199	3,380	3,561	3,741	3,922	4,103	4,284	4,465	4,646	4,827	5,008	5,189	4,103
7															
8	Surplus Flowback	188,169	188,169	188,169	188,169	188,169	188,169	188,169	188,169	188,169	188,169	188,169	188,169	188,169	188,169
9	Minor Other Production	15,787	16,274	16,765	17,178	17,693	18,193	18,709	18,377	18,531	19,420	19,915	20,455	22,073	18,413
10	TOTAL OTHER PRODUCTION	3,007,234	3,062,100	3,114,218	3,169,480	3,225,938	3,277,314	3,294,337	3,328,447	3,390,577	3,444,158	3,505,237	3,554,212	3,603,070	3,305,871
11															
12	<u>TRANSMISSION</u>														
13	Transmission	1,638,105	1,643,209	1,646,703	1,649,426	1,651,919	1,654,470	1,657,208	1,643,485	1,647,284	1,613,470	1,618,451	1,623,231	1,627,550	1,639,578
14	353.1 Transmission - GSU	98,300	99,374	100,447	101,521	102,594	103,668	104,741	105,814	106,886	107,959	109,031	110,104	111,189	104,741
15	Transmission - Gen Leads	34,363	34,659	34,955	35,251	35,547	35,842	36,138	36,434	36,729	37,025	37,320	37,616	37,911	36,138
16	Transmission - Radials Retail	29,944	30,065	30,186	30,307	30,429	30,550	30,671	30,792	30,913	31,034	31,155	31,276	31,397	30,671
17	Surplus Flowback	(298,476)	(298,476)	(298,476)	(298,476)	(298,476)	(298,476)	(298,476)	(298,476)	(298,476)	(298,476)	(298,476)	(298,476)	(298,476)	(298,476)
18	TOTAL TRANSMISSION	1,502,237	1,508,831	1,513,816	1,518,029	1,522,013	1,526,054	1,530,282	1,518,049	1,523,337	1,491,013	1,497,482	1,503,751	1,509,571	1,512,651
19															
20	<u>DISTRIBUTION SUBSTATION</u>														
21	361 Structures & Improvement	81,588	82,053	82,520	82,988	83,457	83,930	84,404	84,879	85,361	85,847	86,327	86,822	87,321	84,423
22	362 Station Equipment	678,399	681,615	684,511	688,142	691,855	695,513	699,258	702,626	706,490	708,769	712,666	716,735	720,670	699,019
23	Other Distribution Substation	442	480	519	558	599	639	680	721	762	804	845	887	929	682
24	TOTAL DISTRIBUTION SUBSTATION	760,429	764,148	767,549	771,688	775,911	780,081	784,342	788,226	792,613	795,419	799,839	804,444	808,920	784,124
25															
26	<u>DISTRIBUTION LINE FACILITIES</u>														
27	363 Storage Battery Equip	2,533	2,567	2,601	2,635	2,670	2,704	2,738	2,772	2,806	2,841	2,875	2,909	2,943	2,738
28	364 Poles, Towers & Fixtures	613,636	619,525	625,467	631,107	636,718	642,494	648,527	654,701	660,713	666,764	672,677	678,983	685,388	648,977
29	365 Overhead Conductors & Devices	704,439	708,548	712,699	716,528	720,313	724,253	728,444	732,765	736,907	741,076	745,089	749,492	753,982	728,810
30	366 Underground Conduit	526,508	528,418	530,339	532,127	533,891	535,709	537,620	539,574	541,452	543,333	545,148	547,107	549,095	537,717
31	367 UG Conductors & Devices	906,422	908,728	911,057	913,139	915,181	917,329	919,654	922,067	924,339	926,621	928,780	931,219	933,714	919,865
32	368 Line Transformers	1,059,024	1,061,596	1,064,191	1,066,588	1,068,957	1,071,418	1,074,030	1,076,719	1,079,297	1,081,889	1,084,386	1,087,117	1,089,899	1,074,239
33	369 Services	586,269	588,763	591,270	593,685	596,088	598,536	601,056	603,614	606,121	608,637	611,108	613,691	616,300	601,165
34	370 Meters	95,068	95,295	95,524	95,747	95,968	96,193	96,424	96,657	96,887	97,117	97,345	97,580	97,818	96,433
35	370.1 AMI Meters	342,020	344,743	347,476	350,171	352,866	355,584	358,338	361,113	363,870	366,634	369,383	372,186	375,004	358,415
36	371 Installations On Customer Premises	49,507	49,814	50,123	50,424	50,724	51,029	51,340	51,654	51,965	52,276	52,584	52,902	53,223	51,351
37	373 Street Lighting & Signal Systems	106,809	106,904	107,007	107,042	107,068	107,124	107,229	107,360	107,453	107,549	107,613	107,755	107,913	107,294
38	Other Distribution Line	36,161	39,656	43,320	47,154	51,166	55,363	59,746	64,309	69,050	73,973	79,084	84,384	89,868	61,018
39	TOTAL DISTRIBUTION LINE	5,028,395	5,054,558	5,081,071	5,106,347	5,131,610	5,157,736	5,185,146	5,213,305	5,240,860	5,268,711	5,296,073	5,325,326	5,355,147	5,188,022
40															
41	DISTRIBUTION - Surplus Flowback	(577,485)	(577,485)	(577,485)	(577,485)	(577,485)	(577,485)	(577,485)	(577,485)	(577,485)	(577,485)	(577,485)	(577,485)	(577,485)	(577,485)
42															
43	TOTAL DISTRIBUTION	5,211,338	5,241,221	5,271,135	5,300,550	5,330,036	5,360,332	5,392,002	5,424,046	5,455,987	5,486,645	5,518,426	5,552,285	5,586,582	5,394,660

2023 SUBSEQUENT YEAR ADJUSTMENT

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide the monthly reserve balances for each account

Type of Data Shown:

sub-account to which an individual depreciation rate is applied. (1)

\_ Projected Test Year Ended:   /  /  

COMPANY: FLORIDA POWER & LIGHT COMPANY  
AND SUBSIDIARIES

(\$000)

\_ Prior Year Ended:   /  /  

\_ Historical Test Year Ended:   /  /  

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

DOCKET NO.: 20210015-EI

Witness: Scott R. Bores

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Line No.	Account / Sub-account Number	Month Accum Depr Balance Dec-22	Month Accum Depr Balance Jan-23	Month Accum Depr Balance Feb-23	Month Accum Depr Balance Mar-23	Month Accum Depr Balance Apr-23	Month Accum Depr Balance May-23	Month Accum Depr Balance Jun-23	Month Accum Depr Balance Jul-23	Month Accum Depr Balance Aug-23	Month Accum Depr Balance Sep-23	Month Accum Depr Balance Oct-23	Month Accum Depr Balance Nov-23	Month Plant Balance Dec-23	13-Month Average
1	<u>GENERAL PLANT - BUILDING</u>	163,660	164,844	166,041	167,249	168,409	160,520	161,645	162,782	163,934	165,101	166,283	167,481	168,697	165,127
2															
3	<u>GENERAL PLANT - EQUIPMENT</u>	448,073	425,543	435,752	424,943	433,637	439,739	449,774	458,058	469,511	468,352	471,882	481,039	486,524	453,294
4															
5	<u>GENERAL PLANT - TRANSPORTATION</u>	267,507	271,004	274,390	277,664	281,017	284,448	287,769	291,234	294,657	298,035	301,558	305,103	308,276	287,897
6															
7	<u>GENERAL PLANT - Surplus Flowback</u>	(25,954)	(25,954)	(25,954)	(25,954)	(25,954)	(25,954)	(25,954)	(25,954)	(25,954)	(25,954)	(25,954)	(25,954)	(25,954)	(25,954)
8															
9	TOTAL GENERAL PLANT	853,286	835,436	850,228	843,902	857,109	858,752	873,233	886,121	902,148	905,533	913,769	927,668	937,543	880,364
10															
11	<u>OTHER ITEMS</u>														
12	Scherer Acquisition Adjustment	(28,434)	(28,434)	(28,434)	(28,434)	(28,434)	(28,434)	(28,434)	(28,434)	(28,434)	(28,434)	(28,434)	(28,434)	(28,434)	(28,434)
13	Vero Beach Acquisition Adjustment	14,904	15,211	15,518	15,826	16,133	16,440	16,748	17,055	17,362	17,670	17,977	18,284	18,592	16,748
14	Capital Leases	42,241	42,241	42,241	42,241	42,241	42,241	42,241	42,241	42,241	42,241	42,241	42,241	42,241	42,241
15	Avoided AFUDC - FERC Reclass	61,575	62,177	62,779	63,381	63,982	64,582	65,183	65,782	66,382	66,981	67,580	68,178	68,776	65,180
16	Capital Recovery - FERC Reclass	725,144	722,928	720,712	718,497	716,281	714,065	711,849	709,633	707,417	705,201	702,985	700,769	698,553	711,849
17	Asset Retirement Obligation	61,061	61,723	62,386	63,049	63,711	64,374	65,037	65,700	66,359	67,018	67,678	68,337	68,997	65,033
18	Decommissioning Reserve - ARO Contra	(4,925,568)	(4,925,568)	(4,925,568)	(4,925,568)	(4,925,568)	(4,925,568)	(4,925,568)	(4,925,568)	(4,925,568)	(4,925,568)	(4,925,568)	(4,925,568)	(4,925,568)	(4,925,568)
19	ITC Interest Synchronization	6,780	6,780	6,780	6,780	6,780	6,780	6,780	6,780	6,780	6,780	6,780	6,780	6,780	6,780
20	Surplus Flowback - FERC Reclass	1,857,535	1,857,535	1,857,535	1,857,535	1,857,535	1,857,535	1,857,535	1,857,535	1,857,535	1,857,535	1,857,535	1,857,535	1,857,535	1,857,535
21	Surplus Flowback - Dismantlement	146,014	146,014	146,014	146,014	146,014	146,014	146,014	146,014	146,014	146,014	146,014	146,014	146,014	146,014
22	Other	21,623	21,038	20,453	19,869	19,284	18,699	18,114	17,529	16,944	16,359	15,775	15,190	14,605	18,114
23	TOTAL OTHER ITEMS	(2,017,124)	(2,018,353)	(2,019,582)	(2,020,811)	(2,022,041)	(2,023,271)	(2,024,501)	(2,025,732)	(2,026,967)	(2,028,202)	(2,029,437)	(2,030,673)	(2,031,909)	(2,024,508)
24															
25	TOTAL DEPRECIABLE RESERVE BALANCE	11,833,454	11,939,803	12,078,465	12,193,697	12,333,220	12,457,689	12,563,912	12,669,797	12,824,998	12,919,843	13,066,919	13,209,490	13,348,849	12,572,318
26															
27	NON-DEPRECIABLE PROPERTY	(1,443)	(1,437)	(1,431)	(1,425)	(1,420)	(1,414)	(1,409)	(1,403)	(1,398)	(1,392)	(1,387)	(1,381)	(1,375)	(1,409)
28															
29	NUCLEAR DECOMMISSIONING	5,753,732	5,771,408	5,789,141	5,806,932	5,824,779	5,842,684	5,860,647	5,878,668	5,896,747	5,914,883	5,933,079	5,951,333	5,969,645	5,861,052
30															
31	FOSSIL DISMANTLEMENT	325,816	327,758	328,880	330,001	331,123	332,245	333,366	334,488	335,610	336,732	337,853	338,975	339,277	333,240
32															
33	TOTAL RESERVE BALANCE	17,911,559	18,037,532	18,195,055	18,329,204	18,487,703	18,631,204	18,756,517	18,881,549	19,055,956	19,170,065	19,336,464	19,498,417	19,656,396	18,765,202
34															
35	NOTE: TOTALS MAY NOT ADD DUE TO ROUNDING.														
36	(1) AMOUNTS INCLUDE NON-UTILITY PROPERTY														

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

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

Type of Data Shown:  
X Projected Test Year Ended: 12/31/22  
\_\_ Prior Year Ended: \_\_/\_\_/\_\_  
X Historical Test Year Ended: 12/31/20  
X Proj. Subsequent Yr Ended: 12/31/23  
  
Witness: Scott R. Bores

(\$000)

Line No.	Description of Additions or (Retirements)	(1) Subsequent Year Minus One Year 12/31/2022	(2) Subsequent Year 12/31/2023	(3) Subsequent Year Plus One 12/31/2024	(4) Subsequent Year Plus One 12/31/2024	(5) Most Recent Calendar Year 12/31/2020
1	ADDITIONS					
2	2020 SoBRA	0	0	0		390,336
3	Solar Together	0	0	0		881,621
4	Large Scale Solar Projects <sup>(1)</sup>	859,585	734,370	849,997		0
5	500kV Rebuild <sup>(2)</sup>	693,895	218,664	504,529		64
6	Dania Beach Energy Center <sup>(2)</sup>	885,809	0	0		363
7	All Other Additions	5,253,732	5,187,433	5,163,254		3,201,008
8						
9	TOTAL ADDITIONS <sup>(3)</sup>	<u>7,693,021</u>	<u>6,140,466</u>	<u>6,517,780</u>		<u>4,473,391</u>
10						
11	RETIREMENTS					
12	Manatee UI/U2	(693,317)	0	0		0
13	Scherer	(1,432,494)	0	0		0
14	All Other Retirements	(966,270)	(831,279)	(857,007)		(653,004)
15						
16	TOTAL RETIREMENTS	<u>(3,092,081)</u>	<u>(831,279)</u>	<u>(857,007)</u>		<u>(653,004)</u>
17						
18	TOTAL NET ADDITIONS	<u>4,600,940</u>	<u>5,309,187</u>	<u>5,660,772</u>		<u>3,820,388</u>
19						

Notes:

21 <sup>(1)</sup> The forecast underpinning the solar additions reflected for the subsequent year and subsequent year plus one was completed prior to the final resource plan which supports the 894MW of requested solar  
22 base rate adjustments in both 2024 and 2025.

23 <sup>(2)</sup> The project exceeds the 0.5% threshold in at least one of the prescribed time periods

24 <sup>(3)</sup> Includes plant-in-service adjustments or transfers reflected on MFR B-7.

FLORIDA PUBLIC SERVICE COMMISSION  
COMPANY: FLORIDA POWER & LIGHT COMPANY  
AND SUBSIDIARIES

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

Type of Data Shown:  
 Projected Test Year Ended \_\_\_/\_\_\_/\_\_\_  
 Prior Year Ended \_\_\_/\_\_\_/\_\_\_  
 Historical Test Year Ended \_\_\_/\_\_\_/\_\_\_  
 Projected Subsequent Year Ended 12/31/2023

DOCKET NO.: 20210015-EI

Witness: Scott R. Bores, Matthew Valle

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

Supporting Schedules:

Recap Schedules:

FLORIDA PUBLIC SERVICE COMMISSION  
COMPANY: FLORIDA POWER & LIGHT COMPANY  
AND SUBSIDIARIES

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

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

DOCKET NO.: 20210015-EI

(\$000 WHERE APPLICABLE)

Witness: Scott R. Bores

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	
Line No.	Project No.	Project Description	Year End CWIP Balance	Estimated Additional Project Costs	Total Cost of Completion	Initial Project Budget Per Construction Bid	Date Construction Started	Expected Completion Date	Percent Complete (3) / (5)	Amount of AFUDC Charged	13 Month Average Balance	Jurisdictional Factor	Jurisdictional Amount
1		INTANGIBLE											
2		All Other Intangible Plant	107,210				Various	Various			128,034	0.963092	123,308
3		TOTAL INTANGIBLE PLANT	107,210								128,034		123,308
4													
5		STEAM PRODUCTION											
6		All Other Steam Production	17				Various	Various			8	0.951832	8
7		TOTAL STEAM PRODUCTION	17								8		8
8													
9		NUCLEAR PRODUCTION											
10		All Other Nuclear Production	690,812							1,493	670,017	0.955641	640,296
11		TOTAL NUCLEAR PRODUCTION	690,812							1,493	670,017		640,296
12													
13		OTHER PRODUCTION											
14	UENC.00000106.54	Turkey Point Clean Water Project	208,292	106,585	314,877	314,877	Jun-21	Dec-24	66.15%	-	123,542	0.955007	117,983
15	UENC.00000106.62	Large Scale Solar Project - 2023	-	-	722,450	722,450	Dec-22	Dec-23	100.00%	22,494	352,484	0.955007	336,625
16	UENC.00000106.65	Large Scale Solar Project - 2024	26,412	503,380	529,793	529,793	Dec-23	Dec-24	4.99%	60	2,032	0.955007	1,940
17		All Other Production	299,957				Various	Various			200,351	0.955007	191,336
18		TOTAL OTHER PRODUCTION	326,370	609,965	1,567,120	1,567,120				22,554	678,409		647,885
19													
20		DISTRIBUTION											
21		All Other Distribution Plant	553,818				Various	Various			543,925	0.997270	542,440
22		TOTAL DISTRIBUTION PLANT	553,818								543,925		542,440
23													
24		TRANSMISSION											
25	UTRN.00000551	500kV Rebuild	554,648	406,822	961,469	1,603,000	Various	Various	74.67%	32,263	562,453	0.907527	510,441
26	UTRN.00000660	Quarry to ClearSky	105,107	190,945	296,052	296,052	Jan-22	Dec-24	35.50%	3,991	72,844	0.907527	66,108
27	UENC.00000106.62	Large Scale Solar Project - 2023	-	-	11,920	11,920	Dec-22	Dec-23	100.00%	233	3,458	0.907527	3,138
28	UENC.00000106.65	Large Scale Solar Project - 2024	-	8,511	8,511	8,511	Dec-23	Dec-24	-	-	-	0.907527	-
29		All Other Transmission	196,088				Various	Various			242,567	0.907527	220,136
30		TOTAL TRANSMISSION PLANT	855,842	606,277	1,277,951	1,919,482				36,486	881,322		799,824
31													
32		GENERAL											
33		All Other General Plant	121,413				Various	Various			130,020	0.963005	125,210
34		TOTAL GENERAL PLANT	121,413								130,020		125,210
35													
36													
37		TOTAL CONSTRUCTION WORK IN PROGRESS	2,655,483	1,216,243	2,845,071	3,486,602				60,533	3,031,735		2,878,971
38													
39													



FLORIDA PUBLIC SERVICE COMMISSION  
COMPANY: FLORIDA POWER & LIGHT COMPANY  
AND SUBSIDIARIES

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

Type of Data Shown:  
 Projected Test Year Ended: \_\_/\_\_/\_\_  
 Prior Year Ended: \_\_/\_\_/\_\_  
 Historical Test Year Ended: \_\_/\_\_/\_\_  
 Projected Subsequent Year Ended: 12/31/2023

DOCKET NO.: 20210015-EI

(\$000 WHERE APPLICABLE)

Witness: Scott R. Bores

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
Line No.	Project No.	Project Description	Year End CWIP Balance	Estimated Additional Project Costs	Total Cost of Completion	Initial Project Budget Per Construction Bid	Date Construction Started	Expected Completion Date	Percent Complete (3) / (5)	Amount of AFUDC Charged	13 Month Average Balance	Jurisdictional Factor	Jurisdictional Amount
1		TOTAL AFUDC TREATMENT	958,552							60,533	1,265,163		1,173,618
2													
3													
4		TOTAL RATE BASE TREATMENT	1,696,931								1,766,572		1,705,353
5													
6													
7		TOTAL CWIP	2,655,483	1,216,243	2,845,071	3,486,602	Various	Various		60,533	3,031,735		2,878,971
8													
9													
10													
11													
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24													
25													

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FLORIDA PUBLIC SERVICE COMMISSION

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

Type of Data Shown:

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

COMPANY: FLORIDA POWER & LIGHT COMPANY  
AND SUBSIDIARIES

DOCKET NO.: 20210015-EI

Witness: Scott R. Bores

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Line  
No. (1)

- 
- 1
  - 2 The company is not proposing to include any AFUDC-eligible CWIP in rate base.
  - 3
  - 4
  - 5
  - 6
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-

FLORIDA PUBLIC SERVICE COMMISSION  
  
COMPANY: FLORIDA POWER & LIGHT COMPANY  
AND SUBSIDIARIES

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

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

DOCKET NO.: 20210015-EI

(\$000)

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

	(1)	(2)	(3)	(4)	(5)
Line No.	Description of Item	Test Year 2022 13-Month Average	Subsequent Year 2023 13-Month Average	Subsequent Year Jurisdictional Factor	Subsequent Year Jurisdictional Amount (3) x (4)
1	<u>OTHER PRODUCTION FUTURE USE</u>				
2	Hendry County	45,935	45,935	0.953824	43,814
3	St. Lucie River Farms Solar	20,861	20,861	0.953824	19,898
4	Clyman Solar	22,169	9,763	0.953824	9,312
5	Lakewood Park	19,998	19,998	0.953824	19,075
6	Southeast Grove	23,074	23,074	0.953824	22,008
7	Aggregate Other Production Property Under 5%	153,269	453,351	0.953824	432,417
8	TOTAL OTHER PRODUCTION FUTURE USE	<u>285,307</u>	<u>572,982</u>		<u>546,524</u>
9					
10	<u>TRANSMISSION FUTURE USE</u>				
11	Aggregate Transmission Property Under 5%	35,674	32,592	0.905943	29,526
12	TOTAL TRANSMISSION FUTURE USE	<u>35,674</u>	<u>32,592</u>		<u>29,526</u>
13					
14	<u>DISTRIBUTION FUTURE USE</u>				
15	Aggregate Distribution Property Under 5%	33,306	22,846	1.000000	22,846
16	TOTAL DISTRIBUTION FUTURE USE	<u>33,306</u>	<u>22,846</u>		<u>22,846</u>
17					
18	<u>GENERAL PLANT FUTURE USE</u>				
19	PGA BLVD Campus	27,108	0	0.963018	0
20	Aggregate General Plant Future Use	198	0	0.963018	0
21	TOTAL GENERAL PLANT FUTURE USE	<u>27,306</u>	<u>0</u>		<u>0</u>
22					
23	TOTAL	<u>381,592</u>	<u>628,420</u>		<u>598,897</u>
24					
25	Notes:				
26					
27					
28	Note: Totals may not add due to rounding.				
29					
30					
31					
32					
33					
34					
35					
36					

NUCLEAR FUEL BALANCES

FLORIDA PUBLIC SERVICE COMMISSION

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

Type of Data Shown:

\_ Projected Test Year Ended:   /  /  

\_ Prior Year Ended:   /  /  

\_ Historical Test Year Ended:   /  /  

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

COMPANY: FLORIDA POWER & LIGHT COMPANY  
AND SUBSIDIARIES

DOCKET NO.: 202100015-EI

(\$000)

Witness: Scott R. Bores, Robert Coffey

Line No.	(1) PERIOD	(2) NUCLEAR FUEL IN PROCESS 120.1	(3) NUCLEAR FUEL STOCK ACCOUNT 120.2	(4) NUCLEAR FUEL ASSEMBLIES IN REACTOR 120.3	(5) NUCLEAR FUEL SPENT FUEL 120.4	(6) ACCUMULATED PROVISION FOR AMORTIZATION 120.5	(7) NUCLEAR FUEL UNDER CAPITAL LEASES 120.6	(8) NET NUCLEAR FUEL (2) + (3) + (4) + (5) - (6) + (7)
1	DECEMBER	514,180	0	618,255	53,474	453,508	0	732,402
2								
3	JANUARY	514,722	0	618,255	53,474	466,580	0	719,871
4								
5	FEBRUARY	522,553	0	618,255	53,474	477,279	0	717,003
6								
7	MARCH	502,580	0	604,821	104,876	487,859	0	724,418
8								
9	APRIL	504,347	0	604,821	51,403	444,636	0	715,935
10								
11	MAY	477,216	0	600,608	105,116	456,908	0	726,032
12								
13	JUNE	482,338	0	600,608	105,116	469,367	0	718,696
14								
15	JULY	482,639	0	600,608	105,116	482,241	0	706,122
16								
17	AUGUST	506,594	0	600,608	105,116	495,115	0	717,203
18								
19	SEPTEMBER	507,198	0	600,608	53,713	456,171	0	705,348
20								
21	OCTOBER	470,293	0	583,785	112,000	466,608	0	699,470
22								
23	NOVEMBER	487,876	0	583,785	58,287	425,088	0	704,860
24								
25	DECEMBER	502,862	0	583,785	58,287	437,688	0	707,246
26								
27	13 MONTH AVERAGE	498,108	0	601,446	78,419	463,004	0	714,970
28								
29	NOTE: TOTALS MAY NOT ADD DUE TO ROUNDING							
30								
31								
32								

FLORIDA PUBLIC SERVICE COMMISSION	EXPLANATION:	Provide a schedule showing the adjusted 13 month average working capital allowance for the test year and the prior year if the test year is projected. All adjustments are to be provided by account number. Use a balance sheet method and any other methodology the company proposes to use.	
COMPANY: FLORIDA POWER & LIGHT COMPANY AND SUBSIDIARIES			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, Tara B. DuBose, Liz Fuentes

Line No.	ACCOUNT NO.	COMPONENT	TEST YEAR 2022 COMPANY TOTAL	SUBSEQUENT YEAR 2023 COMPANY TOTAL	SUBSEQUENT YEAR JURISDICTIONAL FACTOR	SUBSEQUENT YEAR 2023 JURISDICTIONAL AMOUNT (4) X (5)
1		CURRENT AND ACCRUED ASSETS				
2						
3	131	CASH	54,133	51,825	0.966516	50,089
4	134	OTHER SPECIAL DEPOSITS	2,122	2,164	0.966516	2,092
5	135	WORKING FUNDS	114	117	0.966516	113
6	142	CUSTOMER ACCOUNTS RECEIVABLE	814,137	862,323	1.000000	862,323
7	143	OTHER ACCOUNTS RECEIVABLE	141,076	131,170	0.966516	126,778
8	144	ACCUM PROV UNCOLLECTIBLE ACCOUNTS	(8,348)	(9,501)	1.000000	(9,501)
9	145	NOTES RECEIVABLE FROM ASSOC COMPANIES	160,000	160,000	0.966516	154,643
10	146	ACCOUNT RECEIVABLE FROM ASSOC COMPANIES	46,047	49,093	0.966516	47,449
11	151	FUEL STOCK	133,239	130,090	0.954925	124,226
12	154	PLANT MATERIALS AND OPERATING SUPPLIES	503,813	506,359	0.964315	488,290
13	163	STORES EXPENSE UNDISTRIBUTED	233	237	0.964315	229
14	165	PREPAYMENTS	100,485	98,923	0.977442	96,691
15	171	INTEREST & DIVIDENDS RECEIVABLE	42	42	0.966516	40
16	172	RENTS RECEIVABLE	27,820	28,514	0.966516	27,559
17	173	ACCRUED UTILITY REVENUES	289,475	292,948	1.002606	293,712
18	174	MISCELLANEOUS CURRENT AND ACCRUED ASSETS	28,342	28,909	0.966516	27,941
19		CURRENT AND ACCRUED ASSETS	2,292,729	2,333,213	0.982625	2,292,675
20						
21		DEFERRED DEBITS				
22						
23	182.2	UNRECOVERED PLANT & REGULATORY COSTS	174,609	169,569	0.954871	161,916
24	182.3	OTHER REGULATORY ASSETS	3,451,691	3,152,619	0.132945	419,125
25	183	PRELIM SURVEY & INVESTIGATION CHARGES	35,539	38,504	0.966516	37,214
26	184	CLEARING ACCOUNTS	16	16	0.966516	15
27	186	MISCELLANEOUS DEFERRED DEBITS	1,963,529	1,971,342	0.963485	1,899,357
28	187	DEFERRED LOSSES DISPOSITION UTIL PLANT	13	13	0.966516	13
29		DEFERRED DEBITS	5,625,397	5,332,062	0.472170	2,517,641
30						
31		CURRENT AND ACCRUED ASSETS AND DEFERRED DEBITS	7,918,126	7,665,276	0.627546	4,810,316
32						
33		OTHER NONCURRENT LIABILITIES				
34						
35	228.1	ACCUM PROVISION - PROPERTY INSURANCE	(118,828)	(120,326)	1.000000	(120,326)

FLORIDA PUBLIC SERVICE COMMISSION  COMPANY: FLORIDA POWER & LIGHT COMPANY AND SUBSIDIARIES  DOCKET NO.: 20210015-EI	EXPLANATION: Provide a schedule showing the adjusted 13 month average working capital allowance for the test year and the prior year if the test year is projected. All adjustments are to be provided by account number. Use a balance sheet method and any other methodology the company proposes to use.	Type of Data Shown: X Projected Test Year Ended: 12/31/22 _ Prior Year Ended: __/__/__ _ Historical Test Year Ended: __/__/__ X Proj. Subsequent Yr Ended: 12/31/23  Witness: Scott R. Bores, Tara B. DuBose, Liz Fuentes
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	(1)	(2)	(3)	(4)	(5)	(6)
Line No.	ACCOUNT NO.	COMPONENT	TEST YEAR 2022 COMPANY TOTAL	SUBSEQUENT YEAR 2023 COMPANY TOTAL	SUBSEQUENT YEAR JURISDICTIONAL FACTOR	SUBSEQUENT YEAR 2023 JURISDICTIONAL AMOUNT (4) X (5)
1	228.2	ACCUM PROVISION - INJURIES & DAMAGES	(20,000)	(20,000)	0.963018	(19,260)
2	228.3	ACCUM PROVISION - PENSION & DEFERRED BENEFITS	(168,188)	(161,101)	0.963018	(155,143)
3	228.4	ACCUM PROVISION - OPERATING RESERVES	(194,492)	(207,537)	0.966516	(200,588)
4	229	ACCUMULATED PROVISION FOR RATE REFUNDS	0	0	0.000000	0
5	230	ASSET RETIREMENT OBLIGATION - LIABILITY	(2,524,873)	(2,636,173)	0.963018	(2,538,682)
6		OTHER NONCURRENT LIABILITIES	(3,026,381)	(3,145,137)	0.964664	(3,033,999)
7						
8		CURRENT AND ACCRUED LIABILITIES				
9						
10	232	ACCOUNTS PAYABLE	(713,785)	(724,097)	0.966516	(699,851)
11	234	ACCOUNTS PAYABLE TO ASSOCIATED COMPANIES	(38,115)	(38,115)	0.966516	(36,839)
12	236	TAXES ACCRUED	(398,941)	(421,614)	0.973075	(410,262)
13	237	INTEREST ACCRUED	(168,854)	(190,744)	0.967370	(184,520)
14	241	TAX COLLECTIONS PAYABLE	(97,276)	(99,221)	0.966516	(95,899)
15	242	MISC CURRENT AND ACCRUED LIABILITIES	(609,631)	(619,624)	0.966813	(599,061)
16		CURRENT AND ACCRUED LIABILITIES	(2,026,602)	(2,093,415)	0.968003	(2,026,432)
17						
18		DEFERRED CREDITS				
19						
20	252	CUSTOMER ADVANCES FOR CONSTRUCTION	(1,216)	(1,240)	0.966516	(1,198)
21	253	OTHER DEFERRED CREDITS	(185,872)	(182,195)	0.966516	(176,094)
22	254	OTHER REGULATORY LIABILITIES	(3,190,930)	(3,046,210)	0.933798	(2,844,546)
23	256	DEFERRED GAINS DISPOSITION UTILITY PLANT	(31,527)	(28,258)	0.966516	(27,312)
24		DEFERRED CREDITS	(3,409,545)	(3,257,903)	0.935924	(3,049,150)
25						
26		NONCURRENT, CURRENT AND ACCRUED LIABILITIES	(8,462,528)	(8,496,455)	0.954466	(8,109,581)
27						
28		WORKING CAPITAL ALLOWANCE	(544,402)	(831,179)	3.969379	(3,299,265)
29						
30						
31		COMMISSION ADJUSTMENTS				
32						
33	145	NOTES RECEIVABLE FROM ASSOC COMPANIES	(160,000)	(160,000)	0.966516	(154,643)
34	146	ACCOUNT RECEIVABLE FROM ASSOC COMPANIES	(46,047)	(49,093)	0.966516	(47,449)
35						

FLORIDA PUBLIC SERVICE COMMISSION  COMPANY: FLORIDA POWER & LIGHT COMPANY AND SUBSIDIARIES  DOCKET NO.: 20210015-EI	EXPLANATION: Provide a schedule showing the adjusted 13 month average working capital allowance for the test year and the prior year if the test year is projected. All adjustments are to be provided by account number. Use a balance sheet method and any other methodology the company proposes to use.	Type of Data Shown: X Projected Test Year Ended: 12/31/22 _ Prior Year Ended: __/__/__ _ Historical Test Year Ended: __/__/__ X Proj. Subsequent Yr Ended: 12/31/23  Witness: Scott R. Bores, Tara B. DuBose, Liz Fuentes
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	(1)	(2)	(3)	(4)	(5)	(6)
Line No.	ACCOUNT NO.	COMPONENT	TEST YEAR 2022 COMPANY TOTAL	SUBSEQUENT YEAR 2023 COMPANY TOTAL	SUBSEQUENT YEAR JURISDICTIONAL FACTOR	SUBSEQUENT YEAR 2023 JURISDICTIONAL AMOUNT (4) X (5)
1	165	PREPAYMENTS	(41,665)	(38,927)	0.994282	(38,704)
2	171	INTEREST & DIVIDENDS RECEIVABLE	(42)	(42)	0.966516	(40)
3	172	RENTS RECEIVABLE	(27,820)	(28,514)	0.966516	(27,559)
4	174	MISCELLANEOUS CURRENT AND ACCRUED ASSETS	(28,342)	(28,909)	0.966516	(27,941)
5	182.2	UNRECOVERED PLANT & REGULATORY COSTS	(174,609)	(169,569)	0.954871	(161,916)
6	182.3	OTHER REGULATORY ASSETS	(543,280)	(279,292)	0.959077	(267,863)
7	186	MISCELLANEOUS DEFERRED DEBITS	(2,769)	(2,019)	1.000000	(2,019)
8	228.1	ACCUM PROVISION - PROPERTY INSURANCE	118,828	120,326	1.000000	120,326
9	228.3	ACCUM PROVISION - PENSION & DEFERRED BENEFITS	291	357	0.963018	344
10	230	ASSET RETIREMENT OBLIGATION - LIABILITY	2,524,873	2,636,173	0.963018	2,538,682
11	234	ACCOUNTS PAYABLE TO ASSOCIATED COMPANIES	3	3	0.966516	3
12	242	MISC CURRENT AND ACCRUED LIABILITIES	25,876	26,393	0.966516	25,510
13	254	OTHER REGULATORY LIABILITIES	2,987,781	2,866,436	0.966497	2,770,403
14		COMMISSION ADJUSTMENTS	4,633,079	4,893,325	0.966037	4,727,134
15						
16		COMPANY ADJUSTMENTS				
17						
18	182.3	OTHER REGULATORY ASSETS	88,077	85,833	0.955649	82,027
19	186	MISCELLANEOUS DEFERRED DEBITS	(513)	(1,538)	1.000000	(1,538)
20	228.4	ACCUM PROVISION - OPERATING RESERVES	3,917	11,752	0.966516	11,359
21	232	ACCOUNTS PAYABLE	71	77	0.966516	75
22		COMPANY ADJUSTMENTS	91,553	96,125	0.956276	91,922
23						
24		TOTAL ADJUSTMENTS	4,724,632	4,989,450	0.965849	4,819,056
25						
26		ADJUSTED WORKING CAPITAL ALLOWANCE	4,180,230	4,158,271	0.365486	1,519,791
27						
28						
29						
30						
31						
32						
33						
34						
35						

FLORIDA PUBLIC SERVICE COMMISSION  
COMPANY: FLORIDA POWER & LIGHT COMPANY  
AND SUBSIDIARIES

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

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

DOCKET NO.: 20210015-EI

Witness: Thomas Broad

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



FLORIDA PUBLIC SERVICE COMMISSION

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

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

COMPANY: FLORIDA POWER & LIGHT COMPANY  
AND SUBSIDIARIES

DOCKET NO.: 20210015-EI

Witness: Thomas Broad

Line No.	Plant	Fuel Type	Units	Month-Year	Beginning Balance			Receipts			Fuel Issued to Generation			Fuel Issued (Other)			Inventory Adjustments			Ending Balance			13 Month Average		
					Units	(\$000)	\$ / Unit	Units	(\$000)	\$ / Unit	Units	(\$000)	\$ / Unit	Units	(\$000)	\$ / Unit	Units	(\$000)	\$ / Unit	Units	(\$000)	\$ / Unit	Units	(\$000)	\$ / Unit
1	Dania Beach (DBEC)	Distillate Oil	BBL	Jan-23	193,822	13,073	67.45	0	0	0.00	0	0	0.00	0	0	0.00	193,822	13,073	67.45	189,343	12,929	68.28			
2				Feb-23	193,822	13,073	67.45	0	0	0.00	0	0	0.00	0	0	0.00	193,822	13,073	67.45	189,750	12,932	68.15			
3				Mar-23	193,822	13,073	67.45	0	0	0.00	0	0	0.00	0	0	0.00	193,822	13,073	67.45	190,157	12,936	68.03			
4				Apr-23	193,822	13,073	67.45	0	0	0.00	0	0	0.00	0	0	0.00	193,822	13,073	67.45	190,563	12,939	67.90			
5				May-23	193,822	13,073	67.45	0	0	0.00	0	0	0.00	0	0	0.00	193,822	13,073	67.45	190,970	12,942	67.77			
6				Jun-23	193,822	13,073	67.45	0	0	0.00	0	0	0.00	0	0	0.00	193,822	13,073	67.45	191,377	12,946	67.64			
7				Jul-23	193,822	13,073	67.45	0	0	0.00	4,268	288	67.45	189,555	12,786	67.45	192,884	13,026	67.53						
8				Aug-23	189,555	12,786	67.45	0	0	0.00	3,723	251	67.45	185,832	12,534	67.45	192,070	12,963	67.49						
9				Sep-23	185,832	12,534	67.45	0	0	0.00	13,777	929	67.45	172,055	11,605	67.45	191,404	12,910	67.45						
10				Oct-23	172,055	11,605	67.45	0	0	0.00	3,623	244	67.45	168,432	11,361	67.45	189,252	12,765	67.45						
11				Nov-23	168,432	11,361	67.45	0	0	0.00	0	0	0.00	168,432	11,361	67.45	187,299	12,633	67.45						
12				Dec-23	168,432	11,361	67.45	0	0	0.00	0	0	0.00	168,432	11,361	67.45	185,346	12,502	67.45						
13																									
14	Cape Canaveral (CCEC)	Distillate Oil	BBL	Jan-23	127,946	10,866	84.92	0	0	0.00	0	0	0.00	0	0	0.00	127,946	10,866	84.92	127,946	10,866	84.92			
15				Feb-23	127,946	10,866	84.92	0	0	0.00	0	0	0.00	0	0	0.00	127,946	10,866	84.92	127,946	10,866	84.92			
16				Mar-23	127,946	10,866	84.92	0	0	0.00	0	0	0.00	0	0	0.00	127,946	10,866	84.92	127,946	10,866	84.92			
17				Apr-23	127,946	10,866	84.92	0	0	0.00	0	0	0.00	0	0	0.00	127,946	10,866	84.92	127,946	10,866	84.92			
18				May-23	127,946	10,866	84.92	0	0	0.00	0	0	0.00	0	0	0.00	127,946	10,866	84.92	127,946	10,866	84.92			
19				Jun-23	127,946	10,866	84.92	0	0	0.00	0	0	0.00	0	0	0.00	127,946	10,866	84.92	127,946	10,866	84.92			
20				Jul-23	127,946	10,866	84.92	0	0	0.00	0	0	0.00	0	0	0.00	127,946	10,866	84.92	127,946	10,866	84.92			
21				Aug-23	127,946	10,866	84.92	0	0	0.00	0	0	0.00	0	0	0.00	127,946	10,866	84.92	127,946	10,866	84.92			
22				Sep-23	127,946	10,866	84.92	0	0	0.00	0	0	0.00	0	0	0.00	127,946	10,866	84.92	127,946	10,866	84.92			
23				Oct-23	127,946	10,866	84.92	0	0	0.00	0	0	0.00	0	0	0.00	127,946	10,866	84.92	127,946	10,866	84.92			
24				Nov-23	127,946	10,866	84.92	0	0	0.00	0	0	0.00	0	0	0.00	127,946	10,866	84.92	127,946	10,866	84.92			
25				Dec-23	127,946	10,866	84.92	0	0	0.00	0	0	0.00	0	0	0.00	127,946	10,866	84.92	127,946	10,866	84.92			
26																									
27	Riviera (RBECC)	Distillate Oil	BBL	Jan-23	131,852	13,764	104.39	0	0	0.00	0	0	0.00	0	0	0.00	131,852	13,764	104.39	131,852	13,764	104.39			
28				Feb-23	131,852	13,764	104.39	0	0	0.00	0	0	0.00	0	0	0.00	131,852	13,764	104.39	131,852	13,764	104.39			
29				Mar-23	131,852	13,764	104.39	0	0	0.00	0	0	0.00	0	0	0.00	131,852	13,764	104.39	131,852	13,764	104.39			
30				Apr-23	131,852	13,764	104.39	0	0	0.00	0	0	0.00	0	0	0.00	131,852	13,764	104.39	131,852	13,764	104.39			
31				May-23	131,852	13,764	104.39	0	0	0.00	0	0	0.00	0	0	0.00	131,852	13,764	104.39	131,852	13,764	104.39			
32				Jun-23	131,852	13,764	104.39	0	0	0.00	0	0	0.00	0	0	0.00	131,852	13,764	104.39	131,852	13,764	104.39			
33				Jul-23	131,852	13,764	104.39	0	0	0.00	0	0	0.00	0	0	0.00	131,852	13,764	104.39	131,852	13,764	104.39			
34				Aug-23	131,852	13,764	104.39	0	0	0.00	0	0	0.00	0	0	0.00	131,852	13,764	104.39	131,852	13,764	104.39			
35				Sep-23	131,852	13,764	104.39	0	0	0.00	0	0	0.00	0	0	0.00	131,852	13,764	104.39	131,852	13,764	104.39			
36				Oct-23	131,852	13,764	104.39	0	0	0.00	0	0	0.00	0	0	0.00	131,852	13,764	104.39	131,852	13,764	104.39			
37				Nov-23	131,852	13,764	104.39	0	0	0.00	0	0	0.00	0	0	0.00	131,852	13,764	104.39	131,852	13,764	104.39			
38				Dec-23	131,852	13,764	104.39	0	0	0.00	0	0	0.00	0	0	0.00	131,852	13,764	104.39	131,852	13,764	104.39			
39																									
40	Port Everglades (PEEC)	Distillate Oil	BBL	Jan-23	146,171	11,007	75.30	0	0	0.00	0	0	0.00	0	0	0.00	146,171	11,007	75.30	147,177	11,083	75.30			
41				Feb-23	146,171	11,007	75.30	0	0	0.00	0	0	0.00	0	0	0.00	146,171	11,007	75.30	146,976	11,068	75.30			
42				Mar-23	146,171	11,007	75.30	0	0	0.00	0	0	0.00	0	0	0.00	146,171	11,007	75.30	146,774	11,052	75.30			
43				Apr-23	146,171	11,007	75.30	0	0	0.00	0	0	0.00	0	0	0.00	146,171	11,007	75.30	146,573	11,037	75.30			
44				May-23	146,171	11,007	75.30	0	0	0.00	0	0	0.00	0	0	0.00	146,171	11,007	75.30	146,372	11,022	75.30			
45				Jun-23	146,171	11,007	75.30	0	0	0.00	0	0	0.00	0	0	0.00	146,171	11,007	75.30	146,171	11,007	75.30			
46				Jul-23	146,171	11,007	75.30	0	0	0.00	0	0	0.00	0	0	0.00	146,171	11,007	75.30	146,171	11,007	75.30			
47				Aug-23	146,171	11,007	75.30	0	0	0.00	0	0	0.00	0	0	0.00	146,171	11,007	75.30	146,171	11,007	75.30			
48				Sep-23	146,171	11,007	75.30	0	0	0.00	0	0	0.00	0	0	0.00	146,171	11,007	75.30	146,171	11,007	75.30			
49				Oct-23	146,171	11,007	75.30	0	0	0.00	0	0	0.00	0	0	0.00	146,171	11,007	75.30	146,171	11,007	75.30			
50				Nov-23	146,171	11,007	75.30	0	0	0.00	0	0	0.00	0	0	0.00	146,171	11,007	75.30	146,171	11,007	75.30			
51				Dec-23	146,171	11,007	75.30	0	0	0.00	0	0	0.00	0	0	0.00	146,171	11,007	75.30	146,171	11,007	75.30			

Note 1 - Applicable only to system fuel inventory balances.

Supporting Schedules:

Recap Schedules: B-3

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION:

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

Type of Data Shown:

\_\_\_ Projected Test Year Ended \_\_\_/\_\_\_/\_\_\_  
\_\_\_ Prior Year Ended \_\_\_/\_\_\_/\_\_\_  
\_\_\_ Historical Test Year Ended \_\_\_/\_\_\_/\_\_\_  
X Projected Subsequent Year Ended 12/31/2023

COMPANY: FLORIDA POWER & LIGHT COMPANY  
AND SUBSIDIARIES

DOCKET NO.: 20210015-EI

Witness: Thomas Broad

Line No.	Plant	Fuel Type	Units	Month-Year	Beginning Balance			Receipts			Fuel Issued to Generation			Fuel Issued (Other)			Inventory Adjustments			Ending Balance			13 Month Average		
					Units	(\$000)	\$ / Unit	Units	(\$000)	\$ / Unit	Units	(\$000)	\$ / Unit	Units	(\$000)	\$ / Unit	Units	(\$000)	\$ / Unit	Units	(\$000)	\$ / Unit	Units	(\$000)	\$ / Unit
1	Okeechobee (OCEC)	Distillate Oil	BBL	Jan-23	137,874	12,523	90.83	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	137,874	12,523	90.83	137,874	12,523	90.83
2				Feb-23	137,874	12,523	90.83	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	137,874	12,523	90.83	137,874	12,523	90.83
3				Mar-23	137,874	12,523	90.83	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	137,874	12,523	90.83	137,874	12,523	90.83
4				Apr-23	137,874	12,523	90.83	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	137,874	12,523	90.83	137,874	12,523	90.83
5				May-23	137,874	12,523	90.83	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	137,874	12,523	90.83	137,874	12,523	90.83
6				Jun-23	137,874	12,523	90.83	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	137,874	12,523	90.83	137,874	12,523	90.83
7				Jul-23	137,874	12,523	90.83	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	137,874	12,523	90.83	137,874	12,523	90.83
8				Aug-23	137,874	12,523	90.83	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	137,874	12,523	90.83	137,874	12,523	90.83
9				Sep-23	137,874	12,523	90.83	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	137,874	12,523	90.83	137,874	12,523	90.83
10				Oct-23	137,874	12,523	90.83	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	137,874	12,523	90.83	137,874	12,523	90.83
11				Nov-23	137,874	12,523	90.83	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	137,874	12,523	90.83	137,874	12,523	90.83
12				Dec-23	137,874	12,523	90.83	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	137,874	12,523	90.83	137,874	12,523	90.83
13																									
14	System	Distillate Oil	BBL	Jan-23	1,397,453	124,274	88.93	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	1,397,453	124,274	88.93	1,394,527	124,662	89.39
15				Feb-23	1,397,453	124,274	88.93	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	1,397,453	124,274	88.93	1,394,031	124,531	89.33
16				Mar-23	1,397,453	124,274	88.93	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	1,397,453	124,274	88.93	1,393,701	124,414	89.27
17				Apr-23	1,397,453	124,274	88.93	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	1,397,453	124,274	88.93	1,393,372	124,297	89.21
18				May-23	1,397,453	124,274	88.93	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	1,397,453	124,274	88.93	1,393,309	124,203	89.14
19				Jun-23	1,397,453	124,274	88.93	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	1,397,453	124,274	88.93	1,393,592	124,139	89.08
20				Jul-23	1,397,453	124,274	88.93	0	0	0.00	5,566	395	71.00	0	0	0.00	0	0	0.00	1,391,887	123,878	89.00	1,395,881	124,227	89.00
21				Aug-23	1,391,887	123,878	89.00	0	0	0.00	5,593	406	72.53	0	0	0.00	0	0	0.00	1,386,294	123,473	89.07	1,396,359	124,217	88.96
22				Sep-23	1,386,294	123,473	89.07	0	0	0.00	17,398	1,229	70.61	0	0	0.00	0	0	0.00	1,368,896	122,244	89.30	1,394,397	124,058	88.97
23				Oct-23	1,368,896	122,244	89.30	0	0	0.00	4,693	333	70.92	0	0	0.00	0	0	0.00	1,364,203	121,911	89.36	1,391,412	123,844	89.01
24				Nov-23	1,364,203	121,911	89.36	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	1,364,203	121,911	89.36	1,388,854	123,662	89.04
25				Dec-23	1,364,203	121,911	89.36	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	1,364,203	121,911	89.36	1,386,297	123,480	89.07
26																									
27	System	Natural Gas	MMBtu	Jan-23	3,200,000	6,609	2.07	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	3,200,000	6,609	2.07	3,200,000	6,609	2.07
28				Feb-23	3,200,000	6,609	2.07	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	3,200,000	6,609	2.07	3,200,000	6,609	2.07
29				Mar-23	3,200,000	6,609	2.07	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	3,200,000	6,609	2.07	3,200,000	6,609	2.07
30				Apr-23	3,200,000	6,609	2.07	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	3,200,000	6,609	2.07	3,200,000	6,609	2.07
31				May-23	3,200,000	6,609	2.07	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	3,200,000	6,609	2.07	3,200,000	6,609	2.07
32				Jun-23	3,200,000	6,609	2.07	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	3,200,000	6,609	2.07	3,200,000	6,609	2.07
33				Jul-23	3,200,000	6,609	2.07	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	3,200,000	6,609	2.07	3,200,000	6,609	2.07
34				Aug-23	3,200,000	6,609	2.07	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	3,200,000	6,609	2.07	3,200,000	6,609	2.07
35				Sep-23	3,200,000	6,609	2.07	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	3,200,000	6,609	2.07	3,200,000	6,609	2.07
36				Oct-23	3,200,000	6,609	2.07	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	3,200,000	6,609	2.07	3,200,000	6,609	2.07
37				Nov-23	3,200,000	6,609	2.07	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	3,200,000	6,609	2.07	3,200,000	6,609	2.07
38				Dec-23	3,200,000	6,609	2.07	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	3,200,000	6,609	2.07	3,200,000	6,609	2.07
39																									
40	Scherer (SH4)	Coal	MMBtu	Jan-23	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00
41				Feb-23	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00
42				Mar-23	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00
43				Apr-23	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00
44				May-23	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00
45				Jun-23	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00
46				Jul-23	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00
47				Aug-23	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00
48				Sep-23	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00
49				Oct-23	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00
50				Nov-23	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00
51				Dec-23	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00

Note Note 1 - Applicable only to system fuel inventory balances.  
Supp Supporting Schedules:

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION:

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

Type of Data Shown:

Projected Test Year Ended \_\_\_/\_\_\_/\_\_\_  
 Prior Year Ended \_\_\_/\_\_\_/\_\_\_  
 Historical Test Year Ended \_\_\_/\_\_\_/\_\_\_  
 Projected Subsequent Year Ended 12/31/2023

COMPANY: FLORIDA POWER & LIGHT COMPANY  
AND SUBSIDIARIES

DOCKET NO.: 20210015-EI

Witness: Thomas Broad

Line No.	Plant	Fuel Type	Units	Month-Year	Beginning Balance			Receipts			Fuel Issued to Generation			Fuel Issued (Other)			Inventory Adjustments			Ending Balance			13 Month Average		
					Units	(\$000)	\$ / Unit	Units	(\$000)	\$ / Unit	Units	(\$000)	\$ / Unit	Units	(\$000)	\$ / Unit	Units	(\$000)	\$ / Unit	Units	(\$000)	\$ / Unit	Units	(\$000)	\$ / Unit
1	Manatee (PMT)	Residual Oil	BBL	Jan-23	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00
2				Feb-23	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00
3				Mar-23	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00
4				Apr-23	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00
5				May-23	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00
6				Jun-23	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00
7				Jul-23	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00
8				Aug-23	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00
9				Sep-23	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00
10				Oct-23	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00
11				Nov-23	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00
12				Dec-23	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00	0	0	0.00
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Note Note 1 - Applicable only to system fuel inventory balances.  
Supp Supporting Schedules:

FLORIDA PUBLIC SERVICE COMMISSION  
  
COMPANY: FLORIDA POWER & LIGHT COMPANY  
AND SUBSIDIARIES

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

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

DOCKET NO.: 20210015-EI

Witness: Liz Fuentes

	(1)	(2)	(3)	(4)	(5)	(6)
Line No.	Description	Credit Account	Balance at Beginning of Year	Debits	Credits	Balance at End of Year
1	Deferred Debit - Interest Receivables		1,068	0	0	1,068
2	Deferred Debit - Pension		1,721,309	91,273	0	1,812,582
3	Deferred Debit - Capital	Various	239,568	0	(107,071)	132,497
4	Deferred Debit - Other		17,567	0	0	17,567
5	Deferred Debit - Right of Way & Land		4,517	0	0	4,517
6	Deferred Debit - Scherer 4		768	0	0	768
7	Deferred Debit - Gen Perform Incentive Factor (1)	456	3,500	3,500	(3,500)	3,500
8	Deferred Debit - Rate Case Expenses (2)		4,102	0	0	4,102
9	Total		<u>1,992,400</u>	<u>94,773</u>	<u>(110,571)</u>	<u>1,976,602</u>

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11 Notes:

12 (1) As reflected on MFR B-2, this amount is removed from rate base as a Commission adjustment since it is recovered through FPL's fuel and purchased power cost recovery clause.

13 (2) As reflected on MFR B-2, FPL is requesting a Company Adjustment to amortize this amount over a four year period.

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16 TOTALS MAY NOT ADD DUE TO ROUNDING

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FLORIDA PUBLIC SERVICE COMMISSION  
COMPANY: FLORIDA POWER & LIGHT COMPANY  
AND SUBSIDIARIES

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

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

DOCKET NO.: 20210015-EI

(\$000)

Witness: Liz Fuentes

	(1)	(2)	(3)	(4)	(5)	(6)
Line No.	Description	Debit Account	Balance at Beginning of Year	Debits	Credits	Balance at End of Year
1	Other Def Credits - Premium Lighting	444	(8,736)	603	0	(8,133)
2	Other Def Credits - Environmental Liability Reserve	182.3	(57,094)	8,792	0	(48,302)
3	Other Def Credits - FIN 48 - Uncertain Tax Positions		(48,789)	0	(6,524)	(55,313)
4	Other Def Credits - Reimbursables		(44,714)	0	0	(44,714)
5	Other Def Credits - Customer Contributions		(18,064)	0	0	(18,064)
6	Other Def Credits - Miscellaneous	Various	(6,454)	1,000	0	(5,454)
7	Total		<u>(183,851)</u>	<u>10,394</u>	<u>(6,524)</u>	<u>(179,980)</u>

NOTE: TOTALS MAY NOT ADD DUE TO ROUNDING

FLORIDA PUBLIC SERVICE COMMISSION  
COMPANY: FLORIDA POWER & LIGHT COMPANY  
AND SUBSIDIARIES

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

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

DOCKET NO.: 20210015-EI

Witness: Scott R. Bores

Line No.	(1)	(2) Year	(\$000's)				(6) Net Fund Income After Taxes	(7) Reserve Balance End of Period	(8) Description Of Charge	(9) Charged to Operating Expenses
			(3) Balance Beginning of Period	(4) Current Annual Accrual	(5) Amount Charged to Reserve					
1										
2	<u>Account 228.1 - Property Insurance</u> <sup>(1)</sup>	2023	\$ 119,573	\$ -	\$ -	\$ 1,508	\$ 121,081	Charges for storm restoration	\$ -	
3										
4	<sup>(1)</sup> Balance reflects zero accrual per Commission Order No. PSC-10-0153-FOF-EI. The Company's forecast reflects an increase resulting from reinvested storm fund earnings.									
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9	<u>Account 228.2 - Injuries and Damages</u> <sup>(2)</sup>	2023	\$ 20,000	\$ 13,722	\$ (13,722)	\$ -	\$ 20,000	Estimated based on historical average	\$ 13,722	
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12	<sup>(2)</sup> The projected reserve balance is based on historical averages of the monthly reserve activity. The reserve balance is determined on a case-by-case basis to provide adequate coverage for normal charges and liability suits pending. The reserve balance takes into account the extent of the proposed liability, an evaluation of the damages and the potential of loss.									
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18	<u>Account 228.4 - Miscellaneous</u>									
19										
20	- End of Life M&S Inventory <sup>(3)</sup>	2023	\$ 33,928	\$ 1,972	\$ -	\$ -	\$ 35,900	See note	\$ 1,972	
21	- Nuclear Last Core <sup>(4)</sup>	2023	167,087	11,073	-	-	178,160	See note	11,073	
22										
23										
24										
25	<sup>(3)</sup> <u>End of Life M&amp;S Inventory:</u> Per FPSC Order No. 02-0055-PAA-EI, the cost of inventories estimated to exist at the end of plant operations will be recorded as a debit to maintenance expense and a credit to an unfunded reserve over the remaining life span at each nuclear site. The annual amounts reflected were determined and approved in Order No. PSC-16-0250-PAA-EI, and implemented as part of Docket No. 160021-EI, approved in Order No. PSC-16-0560-AS-EI. FPL filed a new Decommissioning Study on December 14, 2020, Docket No. 20200257-EI and has presented the new accrual amount resulting from the study as a Company Adjustment in this filing MFR B-2 and C-3.									
26										
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28	<sup>(4)</sup> <u>Nuclear Last Core :</u> Per FPSC Order No. 02-0055-PAA-EI, the estimated value of unburned fuel that will remain in the fuel assemblies at the end of the last operating cycle will be recorded as a debit to base rate fuel expense and a credit to an unfunded reserve over the remaining life span at each nuclear unit. The annual amounts reflected were determined and approved in Order No. PSC-16-0250-PAA-EI, and implemented as part of Docket No. 160021-EI, approved in Order No. PSC-16-0560-AS-EI. FPL filed a new Decommissioning Study on December 14, 2020, Docket No. 20200257-EI and has presented the new accrual amount resulting from the study as a Company Adjustment in this filing MFR B-2 and C-3.									
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FLORIDA PUBLIC SERVICE COMMISSION		EXPLANATION: For each of the accumulated deferred income tax accounts (Nos. 190, 281, 282, 283), provide annual balances beginning with the historical base year in the last rate case and ending with the end of the test year.					Type of Data Shown:	
COMPANY: FLORIDA POWER & LIGHT COMPANY AND SUBSIDIARIES							X Projected Test Year Ended: 12/31/22	
DOCKET NO.: 20210015-EI		(\$000)					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	
(1)	(2)	(3)	(4)	(5)	(6)			
Line No.	Annual Period	Account 190 Accumulated Deferred Income Taxes Dr(Cr)	Account 281 Accumulated Deferred Income Taxes Dr(Cr)	Account 282 Accumulated Deferred Income Taxes Dr(Cr)	Account 283 Accumulated Deferred Income Taxes Dr(Cr)	Net Accumulated Deferred Income Taxes Dr(Cr)		
1								
2	2015	977,470	0	(7,106,013)	(1,561,804)	(7,690,347)		
3	2016	1,080,059	0	(7,928,228)	(1,654,871)	(8,503,040)		
4	2017	1,908,280	0	(5,332,210)	(1,558,079)	(4,982,009)		
5	2018	1,935,673	0	(5,662,613)	(1,386,362)	(5,113,302)		
6	2019	1,824,935	0	(5,870,516)	(1,309,999)	(5,355,580)		
7	2020	1,898,201	0	(6,208,918)	(1,420,397)	(5,731,114)		
8	2021	2,092,620	0	(6,436,405)	(1,553,295)	(5,897,081)		
9	2022	2,110,351	0	(6,829,248)	(1,471,923)	(6,190,820)		
10	2023	2,129,024	0	(7,107,776)	(1,445,896)	(6,424,648)		
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FLORIDA PUBLIC SERVICE COMMISSION	EXPLANATION: Provide an analysis of accumulated investment tax credits generated and amortization of investment tax credits on an annual basis beginning with the historical base year in the last rate case and ending with end of the test year.	Type of Data Shown: X Projected Test Year Ended: 12/31/22 X Prior Year Ended: 12/31/21 X Historical Test Year Ended: 12/31/20 X Proj. Subsequent Yr Ended: 12/31/23
COMPANY: FLORIDA POWER & LIGHT COMPANY AND SUBSIDIARIES		

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

	(1)	(2)	(3)	(4)	(5)
Line No.	Annual Period	Beginning Balance	Amortization	Generated	Ending Balance
1					
2	2015	161,708	6,813	801	155,695
3	2016	155,695	7,355	120,687	269,026
4	2017	269,026	10,978	1,271	259,319
5	2018	259,319	17,837	218,404	459,886
6	2019	459,886	21,839	102,195	540,241
7	2020	540,241	28,637	338,611	850,216
8	2021	875,046	33,972	414,422	1,255,496
9	2022	1,255,496	41,860	223,801	1,437,437
10	2023	1,437,437	52,992	211,315	1,595,760
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13	NOTE: TOTALS MAY NOT ADD DUE TO ROUNDING				
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FLORIDA PUBLIC SERVICE COMMISSION  
COMPANY: FLORIDA POWER & LIGHT COMPANY  
AND SUBSIDIARIES

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

Type of Data Shown:  
 Projected Test Year Ended 12/31/2022  
 Prior Year Ended \_\_\_/\_\_\_/\_\_\_  
 Historical Test Year Ended \_\_\_/\_\_\_/\_\_\_  
 Projected Subsequent Year Ended 12/31/23

DOCKET NO.: 20210015-EI

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

		<b>Amounts in \$000</b>	
Leasing Payments for test year:	\$	7,186	Building
		3,311	Equipment (Rail Car)
		72	Equipment (Substation)
		41	Equipment (Tower)
		1,950	Land & Land Rights
		18	Vehicle
Leasing Payments for subsequent year adjustment:	\$	2,646	Building
		3,311	Equipment (Rail Car)
		72	Equipment (Substation)
		41	Equipment (Tower)
		1,965	Land & Land Rights
		10	Vehicle
Leasing Payments, Remaining Life Contracts	\$	574	Building
		5,399	Equipment (Rail Car)
		1,733	Equipment (Substation)
		54	Equipment (Tower)
		26,505	Land & Land Rights

Describe Leasing Agreements Whose Lifetime Costs Exceed \$10 Million

Asset	Original Cost (Amounts in \$000)	Annual Payment (Amounts in \$000)	Life of Contract	Disposition of Asset, Provision for Purchase
<b><u>LAND &amp; LAND RIGHTS</u></b>				
NASA PV Facility (Subsequent Year)	15,321	796	Expiration Date November 2050	No Purchase Option
NASA PV Facility (Test Year)	15,321	781	Expiration Date November 2050	No Purchase Option
<b><u>EQUIPMENT (RAILCARS)</u></b>				
Cedar Bay Railroad Car Net Lease (Subsequent Year)	10,461	1,335	Expiration Date January 2025	No Purchase Option
Cedar Bay Railroad Car Net Lease (Test Year)	10,461	1,335	Expiration Date January 2025	No Purchase Option
Indiantown Railcar Lease (Subsequent Year)	15,780	1,977	Expiration Date December 2025	No Purchase Option
Indiantown Railcar Lease (Test Year)	15,780	1,977	Expiration Date December 2025	No Purchase Option
<b><u>BUILDINGS</u></b>				
GO Office Lease (Subsequent Year)	36,605	2,294	Expiration Date April 2023	No Purchase Option
GO Office Lease (Test Year)	36,605	6,816	Expiration Date April 2023	No Purchase Option

NOTES:

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

FLORIDA PUBLIC SERVICE COMMISSION  
COMPANY: FLORIDA POWER & LIGHT COMPANY  
AND SUBSIDIARIES

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

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

DOCKET NO.: 20210015-EI

Witness: Keith Ferguson

Line  
No.

(1)

- 1 There were no changes in accounting policy in the subsequent year affecting rate base.
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Supporting Schedules:

Recap Schedules: