



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

March 12, 2021

**VIA ELECTRONIC FILING**

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

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

Dear Mr. Teitzman:

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

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

(Document 32 of 69) MFRs, 2023 Subsequent Year Adjustment, Volume 3 of 8, Section C, Net Operating Income

Sincerely,

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

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

RWL:ec

**BEFORE THE  
FLORIDA PUBLIC SERVICE COMMISSION**

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

**MINIMUM FILING REQUIREMENTS  
2023 SUBSEQUENT YEAR ADJUSTMENT**

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

**C**

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

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

FLORIDA PUBLIC SERVICE COMMISSION

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

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

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

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

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

(\$000)

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

DOCKET NO.: 20210015-EI

Line No.	DESCRIPTION	(1) JURISDICTIONAL AMOUNT SCHEDULE C-1 COL 6	(2) AVIATION - EXPENSES	(3) CAPACITY COST RECOVERY	(4) CONSERVATION COST RECOVERY	(5) - (9) COMMISSION ADJUSTMENTS				
						(5) ECONOMIC DEVELOPMENT	(6) ENVIRONMENTAL COST RECOVERY	(7) EXECUTIVE COMPENSATION	(8) FRANCHISE EXPENSE	(9) FRANCHISE REVENUE
1	REVENUE FROM SALES	12,392,533	0	(255,273)	(63,114)	0	(355,439)	0	0	(530,650)
2										
3	OTHER OPERATING REVENUES	222,173	0	(2,981)	0	0	0	0	0	0
4										
5	TOTAL OPERATING REVENUES	12,614,706	0	(258,254)	(63,114)	0	(355,439)	0	0	(530,650)
6										
7	OTHER O&M	1,691,797	(194)	(45,911)	(54,044)	(613)	(48,210)	(50,502)	0	(382)
8										
9	FUEL & INTERCHANGE	2,583,603	0	0	0	0	0	0	0	0
10										
11	PURCHASED POWER	212,765	0	(41,704)	0	0	0	0	0	0
12										
13	DEFERRED COSTS	134,306	0	(134,306)	0	0	0	0	0	0
14										
15	DEPRECIATION & AMORTIZATION	2,701,422	0	(6,134)	(4,104)	0	(67,724)	0	0	0
16										
17	TAXES OTHER THAN INCOME TAXES	1,680,816	0	(183)	(1,076)	0	(250)	0	(517,002)	(13,266)
18										
19	INCOME TAXES	540,313	49	(7,608)	(986)	155	(60,639)	12,800	131,034	(131,034)
20										
21	(GAIN)/LOSS ON DISPOSAL OF PLANT	(6,024)	0	0	0	0	0	0	0	0
22										
23	TOTAL OPERATING EXPENSES	9,538,998	(145)	(235,844)	(60,210)	(458)	(176,824)	(37,702)	(385,968)	(144,682)
24										
25	NET OPERATING INCOME	3,075,708	145	(22,410)	(2,904)	458	(178,616)	37,702	385,968	(385,968)
26										
27	TOTALS MAY NOT ADD DUE TO ROUNDING.									
28										
29										
30										
31										
32										
33										
34										
35										
36										
37										
38										

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

EXPLANATION: Provide a schedule of net operating income adjustments for the projected subsequent year.  
 Provide the details of all adjustments on Schedule C-3.  
 (\$000)

Type of Data Shown:  
 \_ Projected Test Year Ended: \_/~/\_  
 \_ Prior Year Ended: \_/~/\_  
 \_ Historical Test Year Ended: \_/~/\_  
 X Proj. Subsequent Yr Ended: 12/31/23  
 Witness: Keith Ferguson, Liz Fuentes

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

NET OPERATING INCOME ADJUSTMENTS

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

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

Line No.	DESCRIPTION	JURISDICTIONAL AMOUNT SCHEDULE C-1 COL 6	COMMISSION ADJUSTMENTS								
			(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
			AVIATION - EXPENSES	CAPACITY COST RECOVERY	CONSERVATION COST RECOVERY	ECONOMIC DEVELOPMENT	ENVIRONMENTAL COST RECOVERY	EXECUTIVE COMPENSATION	FRANCHISE EXPENSE	FRANCHISE REVENUE	
1	REVENUE FROM SALES	12,392,413	0	(255,266)	(63,113)	0	(355,386)	0	0	(530,645)	
2											
3	OTHER OPERATING REVENUES	222,173	0	(2,981)	0	0	0	0	0	0	
4											
5	TOTAL OPERATING REVENUES	12,614,586	0	(258,247)	(63,113)	0	(355,386)	0	0	(530,645)	
6											
7	OTHER O&M	1,691,797	(194)	(45,911)	(54,044)	(613)	(48,210)	(50,502)	0	(382)	
8											
9	FUEL & INTERCHANGE	2,583,603	0	0	0	0	0	0	0	0	
10											
11	PURCHASED POWER	212,765	0	(41,704)	0	0	0	0	0	0	
12											
13	DEFERRED COSTS	134,306	0	(134,306)	0	0	0	0	0	0	
14											
15	DEPRECIATION & AMORTIZATION	2,701,422	0	(6,134)	(4,104)	0	(67,724)	0	0	0	
16											
17	TAXES OTHER THAN INCOME TAXES	1,680,808	0	(183)	(1,076)	0	(250)	0	(516,997)	(13,266)	
18											
19	INCOME TAXES	540,285	49	(7,606)	(986)	155	(60,626)	12,800	131,033	(131,033)	
20											
21	(GAIN)/LOSS ON DISPOSAL OF PLANT	(6,024)	0	0	0	0	0	0	0	0	
22											
23	TOTAL OPERATING EXPENSES	9,538,962	(145)	(235,843)	(60,210)	(458)	(176,810)	(37,702)	(385,964)	(144,681)	
24											
25	NET OPERATING INCOME	3,075,624	145	(22,404)	(2,904)	458	(178,576)	37,702	385,964	(385,964)	
26											
27	TOTALS MAY NOT ADD DUE TO ROUNDING.										
28											
29											
30											
31											
32											
33											
34											
35											
36											
37											
38											



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

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

NET OPERATING INCOME ADJUSTMENTS

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

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

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

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

DOCKET NO.: 20210015-EI

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

	(1)	(2)	(3)	(4)	(5)
Line No.	ADJUSTMENT TITLE	REASON FOR ADJUSTMENT OR OMISSION (PROVIDE SUPPORTING SCHEDULE)	ADJUSTMENT AMOUNT (\$000) (A)	JURISDICTIONAL FACTOR	JURISDICTIONAL AMOUNT OF ADJUSTMENT (3) X (4) (\$000) (A)
1	COMMISSION ADJUSTMENTS				
2					
3	AVIATION - EXPENSES	(1)	(149)	0.969122	(145)
4	CAPACITY COST RECOVERY	(2)	15,124	1.481678	22,410
5	CONSERVATION COST RECOVERY	(3)	2,904	1.000000	2,904
6	ECONOMIC DEVELOPMENT	(4)	(472)	0.969122	(458)
7	ENVIRONMENTAL COST RECOVERY	(5)	174,374	1.024325	178,616
8	EXECUTIVE COMPENSATION	(6)	(38,904)	0.969122	(37,702)
9	FRANCHISE EXPENSE	(7)	(385,968)	1.000000	(385,968)
10	FRANCHISE REVENUE	(8)	385,968	1.000000	385,968
11	FUEL COST RECOVERY	(9)	2,711	2.967853	8,046
12	INDUSTRY ASSOCIATION DUES	(10)	(82)	0.969122	(80)
13	INTEREST SYNCHRONIZATION	(11)	11,920	0.978314	11,662
14	INTEREST TAX DEFICIENCIES	(12)	(52)	0.969122	(50)
15	STORM PROTECTION PLAN COST RECOVERY	(13)	166,278	1.000000	166,278
16	TOTAL COMMISSION ADJUSTMENTS		333,653		351,481
17					
18					
19					
20					
21					
22					
23					
24					
25					
26					
27					
28					
29					

FLORIDA PUBLIC SERVICE COMMISSION	EXPLANATION: List and explain all proposed adjustments to Net Operating Income for the Test Year, the Prior Year and the most recent Historical Year.	Type of Data Shown: _ Projected Test Year Ended: <u>  </u> / <u>  </u> / <u>  </u> _ Prior Year Ended: <u>  </u> / <u>  </u> / <u>  </u> _ Historical Test Year Ended: <u>  </u> / <u>  </u> / <u>  </u> X Proj. Subsequent Yr Ended: 12/31/23
COMPANY: FLORIDA POWER & LIGHT COMPANY AND SUBSIDIARIES (CONSOLIDATED)		
DOCKET NO.: 20210015-EI		Witness: Tara B. DuBose, Keith Ferguson, Liz Fuentes

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

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

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

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

DOCKET NO.: 20210015-EI

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

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

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

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

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

DOCKET NO.: 20210015-EI

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

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

FLORIDA PUBLIC SERVICE COMMISSION	EXPLANATION: List and explain all proposed adjustments to Net Operating Income for the Test Year, the Prior Year and the most recent Historical Year.	Type of Data Shown: _ Projected Test Year Ended: __/__/__ _ Prior Year Ended: __/__/__ _ Historical Test Year Ended: __/__/__ X Proj. Subsequent Yr Ended: 12/31/23
COMPANY: FLORIDA POWER & LIGHT COMPANY AND SUBSIDIARIES (CONSOLIDATED)		
DOCKET NO.: 20210015-EI		Witness: Tara B. DuBose, Keith Ferguson, Liz Fuentes

	(1)	(2)	(3)	(4)	(5)
Line No.	ADJUSTMENT TITLE	REASON FOR ADJUSTMENT OR OMISSION (PROVIDE SUPPORTING SCHEDULE)	ADJUSTMENT AMOUNT (\$000) (A)	JURISDICTIONAL FACTOR	JURISDICTIONAL AMOUNT OF ADJUSTMENT (3) X (4) (\$000) (A)
1	(19) DISMANTLEMENT: TO INCLUDE IN OPERATING EXPENSES THE INCREMENTAL BASE DISMANTLEMENT EXPENSE AND ITS TAX EFFECT ASSOCIATED WITH				
2	FPL'S 2021 DISMANTLEMENT STUDY.				
3					
4	(20) ENVIRONMENTAL COST RECOVERY: TO EXCLUDE OPERATING EXPENSES ASSOCIATED WITH THE GROUNDWATER CONTAMINATION INVESTIGATION AND SOLID AND HAZARD WASTE PROGRAMS.				
5	THE COMPANY IS REQUESTING TO DISCONTINUE THE CURRENT TREATMENT REQUIRED PER ORDER PSC-94-0044-FOF-EI AND RECOVER THE EXPENSES THROUGH THE ENVIRONMENTAL COST				
6	RECOVERY CLAUSE.				
7					
8	(21) NUCLEAR END OF LIFE ACCRUALS: TO INCLUDE IN OPERATING EXPENSES, DECREASES IN FORECAST ACCRUALS FOR NUCLEAR PLANT END-OF-LIFE (EOL) FUEL LAST				
9	CORE AND EOL MATERIAL & SUPPLIES INVENTORY AND ITS TAX EFFECT CONSISTENT WITH THE AMOUNTS REFLECTED IN FPL'S 2020 DECOMMISSIONING STUDY, DOCKET NO. 20200257-EI.				
10					
11	(22) SCHERER CONSUMMATION PAYMENT: TO INCLUDE IN THE CALCULATION OF OPERATING EXPENSES THE AMORTIZATION ASSOCIATED WITH THE SCHERER CONSUMMATION PAYMENT				
12	AND ITS TAX EFFECTS. THE COMPANY IS REQUESTING A TEN YEAR AMORTIZATION PERIOD CONSISTENT WITH THE PROPOSED SCHERER CAPITAL RECOVERY SCHEDULE.				
13					
14	(23) STORM PROTECTION PLAN COST RECOVERY: TO EXCLUDE FROM OPERATING EXPENSES (1) ALL STORM PROTECTION PLAN PROGRAM O&M EXPENSES AND ITS TAX EFFECTS, AND (2) DEPRECIATION				
15	EXPENSE AND ITS TAX EFFECTS RELATED TO TRANSMISSION INSPECTION PROGRAM COSTS INCURRED BEGINNING JANUARY 1, 2022. THE COMPANY IS REQUESTING TO INCLUDE THESE EXPENSES FOR				
16	RECOVERY THROUGH THE STORM PROTECTION PLAN COST RECOVERY CLAUSE BEGINNING JANUARY 1, 2022.				
17					
18					
19					
20					
21					
22					
23					
24					
25					
26					
27					
28					
29					

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

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

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

DOCKET NO.: 20210015-EI

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

	(1)	(2)	(3)	(4)	(5)
Line No.	ADJUSTMENT TITLE	REASON FOR ADJUSTMENT OR OMISSION (PROVIDE SUPPORTING SCHEDULE)	ADJUSTMENT AMOUNT (\$000) (A)	JURISDICTIONAL FACTOR	JURISDICTIONAL AMOUNT OF ADJUSTMENT (3) X (4) (\$000) (A)
1	COMMISSION ADJUSTMENTS				
2					
3	AVIATION - EXPENSES	(1)	(149)	0.969122	(145)
4	CAPACITY COST RECOVERY	(2)	15,119	1.481838	22,404
5	CONSERVATION COST RECOVERY	(3)	2,904	1.000000	2,904
6	ECONOMIC DEVELOPMENT	(4)	(472)	0.969122	(458)
7	ENVIRONMENTAL COST RECOVERY	(5)	174,334	1.024330	178,576
8	EXECUTIVE COMPENSATION	(6)	(38,904)	0.969122	(37,702)
9	FRANCHISE EXPENSE	(7)	(385,964)	1.000000	(385,964)
10	FRANCHISE REVENUE	(8)	385,964	1.000000	385,964
11	FUEL COST RECOVERY	(9)	2,711	2.967853	8,046
12	INDUSTRY ASSOCIATION DUES	(10)	(82)	0.969122	(80)
13	INTEREST SYNCHRONIZATION	(11)	13,094	0.977396	12,798
14	INTEREST TAX DEFICIENCIES	(12)	(52)	0.969122	(50)
15	STORM PROTECTION PLAN COST RECOVERY	(13)	166,240	1.000000	166,240
16	TOTAL COMMISSION ADJUSTMENTS		<u>334,744</u>		<u>352,534</u>
17					
18					
19					
20					
21					
22					
23					
24					
25					
26					
27					
28					
29					



FLORIDA PUBLIC SERVICE COMMISSION

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

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

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

DOCKET NO.: 20210015-EI

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

	(1)	(2)	(3)	(4)	(5)
Line No.	ADJUSTMENT TITLE	REASON FOR ADJUSTMENT OR OMISSION (PROVIDE SUPPORTING SCHEDULE)	ADJUSTMENT AMOUNT (\$000) (A)	JURISDICTIONAL FACTOR	JURISDICTIONAL AMOUNT OF ADJUSTMENT (3) X (4) (\$000) (A)
1					
2	COMPANY ADJUSTMENTS				
3					
4	RATE CASE EXPENSES	(14)	965	1.000000	965
5	DEPRECIATION	(15)	7,115	1.349616	9,603
6	CAPITAL RECOVERY AMORTIZATION	(16)	87,928	0.946968	83,265
7	COVID - 19 REGULATORY ASSET	(17)	3,962	0.965286	3,824
8	SCHERER ASH POND DISMANTLEMENT	(18)	(6,595)	0.958936	(6,325)
9	DISMANTLEMENT	(19)	18,105	0.955258	17,295
10	ENVIRONMENTAL COST RECOVERY	(20)	(371)	0.958936	(356)
11	NUCLEAR END OF LIFE ACCRUALS	(21)	(5,849)	0.958771	(5,608)
12	SCHERER CONSUMMATION PAYMENT	(22)	7,466	0.958936	7,159
13	STORM PROTECTION PLAN COST RECOVERY	(23)	<u>(62,143)</u>	0.984035	<u>(61,151)</u>
14	TOTAL COMPANY ADJUSTMENTS		<u>50,582</u>		<u>48,672</u>
15					
16					
17					
18					
19					
20	Note:				
21	(A) Positive amounts represent a decrease to net operating income and negative amounts represent an increase to net operating income				
22					
23					
24					
25					
26					
27					
28					
29					

FLORIDA PUBLIC SERVICE COMMISSION

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

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

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

DOCKET NO.: 20210015-EI

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

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

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

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

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

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

	(1)	(2)	(3)	(4)	(5)
Line No.	ADJUSTMENT TITLE	REASON FOR ADJUSTMENT OR OMISSION (PROVIDE SUPPORTING SCHEDULE)	ADJUSTMENT AMOUNT (\$000) (A)	JURISDICTIONAL FACTOR	JURISDICTIONAL AMOUNT OF ADJUSTMENT (3) X (4) (\$000) (A)
1	(11) INTEREST SYNCHRONIZATION: TO ADJUST OPERATING INCOME TAX EXPENSE TO REFLECT THE INTEREST EXPENSE INHERENT IN THE ALLOWED RATE BASE AS OPPOSED TO THE				
2	GROSS INTEREST USED IN CALCULATING PER BOOKS TAX EXPENSES PER ORDER NO. 13537, DOCKET NO. 830465-EI.				
3					
4	(12) INTEREST TAX DEFICIENCIES: TO INCLUDE IN OPERATING INCOME AND EXPENSES THE AMORTIZATION (OVER A FIVE YEAR PERIOD) OF INTEREST CHARGES PAID BY FPL TO THE IRS				
5	ON TAX DEFICIENCIES IN PRIOR YEARS AND INTEREST INCOME ARISING FROM TAX SETTLEMENTS AND ITS RELATED TAX EFFECTS PER ORDER NO. 13537 AND 13948, DOCKET NO. 830465-EI.				
6					
7	(13) STORM PROTECTION PLAN COST RECOVERY: TO EXCLUDE FROM OPERATING INCOME, REVENUES AND EXPENSES ASSOCIATED WITH FPL'S STORM PROTECTION PLAN COST				
8	RECOVERY CLAUSE AND THE RELATED TAX EFFECTS.				
9					
10	(14) RATE CASE EXPENSES: TO INCLUDE IN OPERATING EXPENSES THE AMORTIZATION OF RATE CASE EXPENSES FOR THIS PROCEEDING AND ITS TAX EFFECTS.				
11	THE COMPANY IS REQUESTING A FOUR YEAR AMORTIZATION PERIOD CONSISTENT WITH PRIOR FPL RATE CASE COMMISSION ORDERS.				
12					
13	(15) DEPRECIATION: TO INCLUDE IN OPERATING EXPENSES AN INCREASE TO BASE DEPRECIATION EXPENSES AND ITS TAX EFFECT ASSOCIATED WITH FPL'S 2021 DEPRECIATION				
14	STUDY. INCLUDES AN ADJUSTMENT TO (1) EXCESS ACCUMULATED DEFERRED INCOME TAX AMORTIZATION, (2) DEFERRED INCOME TAX EXPENSE RESULTING FROM PERMANENT TIMING				
15	DIFFERENCES, AND (3) INVESTMENT TAX CREDIT AMORTIZATION.				
16					
17	(16) CAPITAL RECOVERY AMORTIZATION: TO REFLECT IN OPERATING EXPENSES THE AMORTIZATION OF BASE UNRECOVERED INVESTMENT RELATED TO THE RETIREMENT OF				
18	MARTIN UNITS 1 & 2, LAUDERDALE UNITS 4 & 5, MANATEE UNITS 1 & 2, 500 KV SYSTEM, SCHERER 4, AND PLANT CRIST COAL GENERATION ASSETS AND ITS TAX EFFECTS. THE COMPANY IS				
19	REQUESTING CAPITAL RECOVERY SCHEDULES FOR THESE ASSETS OVER A PERIOD OF TEN YEARS BEGINNING IN 2022. INCLUDES AN ADJUSTMENT TO (1) EXCESS ACCUMULATED				
20	DEFERRED INCOME TAXES, AND (2) DEFERRED INCOME TAX EXPENSE RESULTING FROM PERMANENT DIFFERENCES.				
21					
22	(17) COVID-19 REGULATORY ASSET: TO INCLUDE IN OPERATING EXPENSES THE AMORTIZATION OF THE COVID-19 REGULATORY ASSET AND ITS TAX EFFECTS. THE COMPANY IS REQUESTING A				
23	FOUR YEAR AMORTIZATION PERIOD.				
24					
25	(18) SCHERER ASH POND DISMANTLEMENT: TO EXCLUDE THE DISMANTLEMENT ACCRUAL RELATED TO THE SCHERER ASH POND AND ITS TAX EFFECTS THAT ARE CURRENTLY				
26	BEING RECOVERED IN BASE RATES AND INCLUDE IT IN THE ENVIRONMENTAL COST RECOVERY CLAUSE BEGINNING JANUARY 1, 2022 IN ORDER TO ALIGN RATE RECOVERY				
27	WITH THE RELATED ASSETS.				
28					
29					

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

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

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

DOCKET NO.: 20210015-EI

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

	(1)	(2)	(3)	(4)	(5)
Line No.	ADJUSTMENT TITLE	REASON FOR ADJUSTMENT OR OMISSION (PROVIDE SUPPORTING SCHEDULE)	ADJUSTMENT AMOUNT (\$000) (A)	JURISDICTIONAL FACTOR	JURISDICTIONAL AMOUNT OF ADJUSTMENT (3) X (4) (\$000) (A)
1	(19) DISMANTLEMENT: TO INCLUDE IN OPERATING EXPENSES THE INCREMENTAL BASE DISMANTLEMENT EXPENSE AND ITS TAX EFFECT ASSOCIATED WITH				
2	FPL'S 2021 DISMANTLEMENT STUDY.				
3					
4	(20) ENVIRONMENTAL COST RECOVERY: TO EXCLUDE OPERATING EXPENSES ASSOCIATED WITH THE GROUNDWATER CONTAMINATION INVESTIGATION AND SOLID AND HAZARD WASTE PROGRAMS.				
5	THE COMPANY IS REQUESTING TO DISCONTINUE THE CURRENT TREATMENT REQUIRED PER ORDER PSC-94-0044-FOF-EI AND RECOVER THE EXPENSES THROUGH THE ENVIRONMENTAL COST				
6	RECOVERY CLAUSE.				
7					
8	(21) NUCLEAR END OF LIFE ACCRUALS: TO INCLUDE IN OPERATING EXPENSES, DECREASES IN FORECAST ACCRUALS FOR NUCLEAR PLANT END-OF-LIFE (EOL) FUEL LAST				
9	CORE AND EOL MATERIAL & SUPPLIES INVENTORY AND ITS TAX EFFECT CONSISTENT WITH THE AMOUNTS REFLECTED IN FPL'S 2020 DECOMMISSIONING STUDY, DOCKET NO. 20200257-EI.				
10					
11	(22) SCHERER CONSUMMATION PAYMENT: TO INCLUDE IN THE CALCULATION OF OPERATING EXPENSES THE AMORTIZATION ASSOCIATED WITH THE SCHERER CONSUMMATION PAYMENT				
12	AND ITS TAX EFFECTS. THE COMPANY IS REQUESTING A TEN YEAR AMORTIZATION PERIOD CONSISTENT WITH THE PROPOSED SCHERER CAPITAL RECOVERY SCHEDULE.				
13					
14	(23) STORM PROTECTION PLAN COST RECOVERY: TO EXCLUDE FROM OPERATING EXPENSES (1) ALL STORM PROTECTION PLAN PROGRAM O&M EXPENSES AND ITS TAX EFFECTS, AND (2) DEPRECIATION				
15	EXPENSE AND ITS TAX EFFECTS RELATED TO TRANSMISSION INSPECTION PROGRAM COSTS INCURRED BEGINNING JANUARY 1, 2022. THE COMPANY IS REQUESTING TO INCLUDE THESE EXPENSES FOR				
16	RECOVERY THROUGH THE STORM PROTECTION PLAN COST RECOVERY CLAUSE BEGINNING JANUARY 1, 2022.				
17					
18					
19					
20					
21					
22					
23					
24					
25					
26					
27					
28					
29					

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

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

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

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

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

DOCKET NO.: 20210015-EI

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

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

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

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

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

DOCKET NO.: 20210015-EI

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

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

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

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

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

DOCKET NO.: 20210015-EI

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

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



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

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

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

DOCKET NO.: 20210015-EI

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

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

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

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

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

DOCKET NO.: 20210015-EI

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

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

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

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

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

DOCKET NO.: 20210015-EI

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

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

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

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

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

DOCKET NO.: 20210015-EI

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

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

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

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

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

DOCKET NO.: 20210015-EI

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

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

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

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

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

DOCKET NO.: 20210015-EI

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

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

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

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

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

DOCKET NO.: 20210015-EI

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

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

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

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

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

DOCKET NO.: 20210015-EI

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

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

28 NOTE:

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

31

32 TOTALS MAY NOT ADD DUE TO ROUNDING.



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

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

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

DOCKET NO.: 20210015-EI

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

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

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

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

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

DOCKET NO.: 20210015-EI

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

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

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

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

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

DOCKET NO.: 20210015-EI

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

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

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

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

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

DOCKET NO.: 20210015-EI

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

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

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

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

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

DOCKET NO.: 20210015-EI

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

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

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

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

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

DOCKET NO.: 20210015-EI

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

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

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

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

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

DOCKET NO.: 20210015-EI

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

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

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

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

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

DOCKET NO.: 20210015-EI

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

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



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

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

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

DOCKET NO.: 20210015-EI

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

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

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

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

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

DOCKET NO.: 20210015-EI

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

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

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

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

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

DOCKET NO.: 20210015-EI

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

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

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

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

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

DOCKET NO.: 20210015-EI

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

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

27 NOTE:

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

30

31 TOTALS MAY NOT ADD DUE TO ROUNDING.

32

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

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

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

DOCKET NO.: 20210015-EI

(\$000)

Witness: Scott R. Bores, Tiffany C. Cohen

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

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

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

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

DOCKET NO.: 20210015-EI

(\$000)

Witness: Scott R. Bores, Tiffany C. Cohen

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

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

17 NOTE: TOTALS MAY NOT ADD DUE TO ROUNDING.

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

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

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

DOCKET NO.: 20210015-EI

(\$000)

Witness: Scott R. Bores, Tiffany C. Cohen

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

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

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

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

DOCKET NO.: 20210015-EI

(\$000)

Witness: Scott R. Bores, Tiffany C. Cohen

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

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

NOTE: TOTALS MAY NOT ADD DUE TO ROUNDING.



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

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

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

DOCKET NO.: 20210015-EI

Witness: Scott R. Bores, Liz Fuentes

Line No.	ACCOUNT NO.	ACCOUNT TITLE	2017 YEAR 1 (SEE PAGES 7 - 17)		2018 YEAR 2 (SEE PAGES 7 - 17)		2019 YEAR 3 (SEE PAGES 7 - 17)		2020 YEAR 4 (SEE PAGES 7 - 17)		2021 PRIOR (SEE PAGES 7 - 17)	2022 TEST	2023
			BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	YEAR	YEAR (1)	YEAR (1)
1		OPERATING REVENUES											
2													
3	440 - 446	RETAIL SALES										12,264,409	12,233,617
4	447	SALES FOR RESALE										580,503	534,513
5	449	PROVISION FOR REFUNDS										0	0
6	450	FORFEITED DISCOUNTS										69,340	70,289
7	451	MISCELLANEOUS SERVICE REVENUES										31,780	32,031
8	454	RENT FROM ELECTRIC PROPERTY										66,520	67,764
9	456	OTHER ELECTRIC REVENUES										188,849	138,815
10		OPERATING REVENUES										13,201,400	13,077,029
11													
12													
13													
14													
15													
16													
17													
18													
19													
20													
21													
22													
23													
24													
25													
26													
27													
28													
29													
30													
31													
32													
33													
34													
35													
36													
37													

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

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

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

DOCKET NO.: 20210015-EI

Witness: Scott R. Bores, Liz Fuentes

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

FLORIDA PUBLIC SERVICE COMMISSION

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

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

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

DOCKET NO.: 20210015-EI

Witness: Scott R. Bores, Liz Fuentes

Line No.	ACCOUNT NO.	ACCOUNT TITLE	2017 YEAR 1 (SEE PAGES 7 - 17)		2018 YEAR 2 (SEE PAGES 7 - 17)		2019 YEAR 3 (SEE PAGES 7 - 17)		2020 YEAR 4 (SEE PAGES 7 - 17)		2021 PRIOR (SEE PAGES 7 - 17)	2022 TEST	2023 SUBSEQUENT
			BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	YEAR	YEAR (1)	YEAR (1)
1	531	MTCE OF ELECTRIC PLT-NUCL POW GENER										7,570	4,540
2	532	MTCE MISC NUC PLANT-NUCLEAR POWER GENER										4,391	16,268
3		NUCLEAR POWER MAINTENANCE										135,094	132,032
4													
5		OTHER POWER GENERATION											
6													
7	546	OP SUPV & ENG-OTHER POWER GENERATION										24,680	24,339
8	547	FUEL-OTHER POWER GENERATION										2,469,364	2,432,362
9	548	GENERATION EXPENSES-OTHER POWER GENERATI										23,494	22,363
10	549	MISC OTHER PWR GEN EXP-OTHER POWER GENER										49,914	55,662
11		OTHER POWER GENERATION										2,567,452	2,534,725
12													
13		OTHER POWER MAINTENANCE											
14													
15	550	RENTS-OTHER POWER GENERATION										0	0
16	551	MTCE SUPV & ENG-OTHER POWER GENERATION										16,351	15,510
17	552	MTCE OF STRUCTURES-OTHER POWER GENER										37,889	42,125
18	553	MTCE GEN & ELEC PLT-OTHER POWER GENER										52,260	54,620
19	554	MTCE MISC OTHER PWR GEN-OTHER POWER GEN										9,336	9,338
20		OTHER POWER MAINTENANCE										115,836	121,593
21													
22		OTHER POWER SUPPLY											
23													
24	555	PURCHASED POWER-OTHER POWER SUPPLY EXP										256,395	222,295
25	556	SYS CONTR & LOAD DISPATCH-OTH POW SUP										2,398	2,422
26	557	OTHER EXPENSES-OTHER POWER SUPPLY EXP										370,107	142,951
27		OTHER POWER SUPPLY										628,900	367,668
28													
29		TRANSMISSION EXPENSES OPERATING											
30													
31	560	OPER SUPERV & ENG-TRANSMISSION										10,322	9,536
32	561	LOAD DISPATCHING-TRANSMISSION										12,245	12,341
33	562	STATION EXPENSES-TRANSMISSION										3,233	3,282
34	563	OVERHEAD LINE EXPENSES-TRANSMISSION										97	121
35	565	TRANSMISSION OF ELECTRICITY BY OTHERS										19,399	18,670
36	566	MISCELLANEOUS EXPENSES-TRANSMISSION										5,722	5,846
37	567	RENTS-TRANSMISSION										123	123

FLORIDA PUBLIC SERVICE COMMISSION

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

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

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

DOCKET NO.: 20210015-EI

Witness: Scott R. Bores, Liz Fuentes

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

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

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

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

DOCKET NO.: 20210015-EI

Witness: Scott R. Bores, Liz Fuentes

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

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

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

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

DOCKET NO.: 20210015-EI

Witness: Scott R. Bores, Liz Fuentes

Line No.	ACCOUNT NO.	ACCOUNT TITLE	2017 YEAR 1 (SEE PAGES 7 - 17)		2018 YEAR 2 (SEE PAGES 7 - 17)		2019 YEAR 3 (SEE PAGES 7 - 17)		2020 YEAR 4 (SEE PAGES 7 - 17)		2021 PRIOR (SEE PAGES 7 - 17)	2022 TEST YEAR (1)	2023 SUBSEQUENT YEAR (1)
			(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
1	931	RENTS-ADMIN & GENERAL											
2		ADMINISTRATIVE & GENERAL OPERATING										11,319	4,375
3													
4		ADMINISTRATIVE & GENERAL MAINTENANCE											
5													
6	935	MAINTENANCE OF GENERAL PLANT										11,537	11,531
7		ADMINISTRATIVE & GENERAL MAINTENANCE										11,537	11,531
8													
9		TOTAL O&M										5,072,995	4,807,698
10													
11		TOTAL										8,128,405	8,269,331
12													
13		<u>NOTE:</u>											
14		(1) IN ORDER TO MAINTAIN A BALANCED CAPITAL STRUCTURE REFLECTING FPL'S PROPOSED EQUITY RATIO ON A JURISDICTIONAL ADJUSTED BASIS, THE FORECASTED AMOUNTS FOR CERTAIN											
15		LINE ITEMS ARE SLIGHTLY DIFFERENT BETWEEN THE "WITH" AND "WITHOUT" RSAM VERSIONS OF THIS MFR.											
16													
17													
18													
19													
20													
21													
22													
23													
24													
25													
26													
27													
28													
29													
30													
31													
32													
33													
34													
35													
36													
37		NOTE: TOTALS MAY NOT ADD DUE TO ROUNDING.											

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

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

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

DOCKET NO.: 20210015-EI

Witness: Scott R. Bores, Liz Fuentes

Line No.	ACCOUNT NO.	ACCOUNT TITLE	2017 YEAR 1		2018 YEAR 2		2019 YEAR 3		2020 YEAR 4		2021 PRIOR YEAR	2022 TEST (SEE PAGES 1-6)	2023 SUBSEQUENT (SEE PAGES 1-6)					
			(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)				(9)	(10)	(11)	(12)	(13)
			BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL				YEAR	YEAR	YEAR		
1		OPERATING REVENUES																
2																		
3	440 - 446	RETAIL SALES		11,027,811		10,787,895		11,118,204		10,637,051		10,979,359						
4	447	SALES FOR RESALE		470,385		522,606		535,015		478,147		474,732						
5	449	PROVISION FOR REFUNDS		(5,006)		0		0		(31,191)		0						
6	450	FORFEITED DISCOUNTS		53,320		55,586		59,227		60,585		61,505						
7	451	MISCELLANEOUS SERVICE REVENUES		36,847		37,451		38,422		24,305		43,560						
8	454	RENT FROM ELECTRIC PROPERTY		54,322		59,222		62,566		54,584		58,059						
9	456	OTHER ELECTRIC REVENUES		38,412		138,466		71,525		149,918		124,231						
10		OPERATING REVENUES	11,654,192	11,676,091	11,264,200	11,601,226	11,660,870	11,884,958	11,323,442	11,373,399		11,741,445						
11																		
12																		
13																		
14																		
15																		
16																		
17																		
18																		
19																		
20																		
21																		
22																		
23																		
24																		
25																		
26																		
27																		
28																		
29																		
30																		
31																		
32																		
33																		
34																		
35																		
36																		
37																		

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

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

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

Witness: Scott R. Bores, Liz Fuentes

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



FLORIDA PUBLIC SERVICE COMMISSION

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

Type of Data Shown:

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

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

DOCKET NO.: 20210015-EI

Witness: Scott R. Bores, Liz Fuentes

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

FLORIDA PUBLIC SERVICE COMMISSION

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

Type of Data Shown:

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

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

DOCKET NO.: 20210015-EI

Witness: Scott R. Bores, Liz Fuentes

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

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

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

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

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

DOCKET NO.: 20210015-EI

Witness: Scott R. Bores, Liz Fuentes

Line No.	ACCOUNT NO.	ACCOUNT TITLE	2017 YEAR 1		2018 YEAR 2		2019 YEAR 3		2020 YEAR 4		2021 PRIOR YEAR	2022 TEST (SEE PAGES 1-6)	2023 SUBSEQUENT (SEE PAGES 1-6)
			BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL			
1		ADMINISTRATIVE & GENERAL MAINTENANCE											
2													
3	935	MAINTENANCE OF GENERAL PLANT		13,323		12,055		11,328		11,797		9,523	
4		ADMINISTRATIVE & GENERAL MAINTENANCE	0	13,323	0	12,055	0	11,328	0	11,797		9,523	
5													
6		TOTAL O&M	5,034,145	6,300,633	4,615,164	4,716,443	4,580,589	4,891,503	4,206,413	4,213,436	4,547,488		
7													
8		TOTAL	6,620,047	5,375,458	6,649,036	6,884,783	7,080,281	6,993,455	7,117,029	7,159,963	7,193,957		
9													
10		NOTE: TOTALS MAY NOT ADD DUE TO ROUNDING.											
11													
12													
13													
14													
15													
16													
17													
18													
19													
20													
21													
22													
23													
24													
25													
26													
27													
28													
29													
30													
31													
32													
33													
34													
35													
36													
37													

FLORIDA PUBLIC SERVICE COMMISSION

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

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

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

DOCKET NO.: 20210015-EI

Witness: Scott R. Bores, Liz Fuentes

Line No.	ACCOUNT NO.	ACCOUNT TITLE	4		6		8		(11)	(12)	(13)		
			(1)	(2)	(3)	(4)	(5)	(6)				(7)	(8)
			2017 YEAR 1		2018 YEAR 2		2019 YEAR 3		2020 YEAR 4		2021 PRIOR	2022 TEST (SEE PAGES 1-6)	2023 SUBSEQUENT (SEE PAGES 1-6)
			BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	YEAR	YEAR	YEAR
1		OPERATING REVENUES											
2													
3	440 - 446	RETAIL SALES		1,248,034		1,273,680		1,302,731		1,276,413		1,377,458	
4	447	SALES FOR RESALE		163,358		186,898		134,777		76,332		189,427	
5	449	PROVISION FOR REFUNDS		(243)		(293)		472		0		0	
6	450	FORFEITED DISCOUNTS		0		0		0		0		0	
7	451	MISCELLANEOUS SERVICE REVENUES		47,977		49,220		5,728		3,669		5,691	
8	454	RENT FROM ELECTRIC PROPERTY		6,806		5,943		5,754		5,649		5,151	
9	456	OTHER ELECTRIC REVENUES		50,559		(50,302)		34,367		33,784		(961)	
10		OPERATING REVENUES	1,520,263	1,516,490	1,421,533	1,465,146	1,581,449	1,483,828	1,513,744	1,395,847		1,576,767	
11													
12													
13													
14													
15													
16													
17													
18													
19													
20													
21													
22													
23													
24													
25													
26													
27													
28													
29													
30													
31													
32													
33													
34													
35													
36													
37													

FLORIDA PUBLIC SERVICE COMMISSION

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

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

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

DOCKET NO.: 20210015-EI

Witness: Scott R. Bores, Liz Fuentes

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

FLORIDA PUBLIC SERVICE COMMISSION

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

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

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

DOCKET NO.: 20210015-EI

Witness: Scott R. Bores, Liz Fuentes

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

FLORIDA PUBLIC SERVICE COMMISSION

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

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

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

DOCKET NO.: 20210015-EI

Witness: Scott R. Bores, Liz Fuentes

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



FLORIDA PUBLIC SERVICE COMMISSION

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

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

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

DOCKET NO.: 20210015-EI

Witness: Scott R. Bores, Liz Fuentes

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

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

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

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

DOCKET NO.: 20210015-EI

Witness: Scott R. Bores, Liz Fuentes

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

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

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

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

DOCKET NO.: 20210015-EI

Witness: Scott R. Bores, Liz Fuentes

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

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

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

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

DOCKET NO.: 20210015-EI

Witness: Scott R. Bores, Liz Fuentes

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

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

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

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

DOCKET NO.: 20210015-EI

Witness: Scott R. Bores, Liz Fuentes

Line No.	ACCOUNT NO.	ACCOUNT TITLE	2017 YEAR 2 (see pages 7-17)		2018 YEAR 3 (see pages 7-17)		2019 YEAR 4 (see pages 7-17)		2020 YEAR 5 (see pages 7-17)		2021 PRIOR (see pages 7-17)	2022 TEST	2023
											YEAR	YEAR (1)	SUBSEQUENT YEAR (1)
			BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL			
1													
2		TRANSMISSION EXPENSES MAINTENANCE											
3													
4	568	MTCE SUPERVISION AND ENGIN-TRANSMISSION										2,989	3,070
5	569	MAINTENANCE OF STRUCTURES-TRANSMISSION										4,031	4,128
6	570	MTCE OF STATION EQUIPMENT-TRANSMISSION										6,002	5,107
7	571	MTCE OF OVERHEAD LINES-TRANSMISSION										13,849	13,521
8	572	MTCE OF UNDERGROUND LINES-TRANSMISSION										1,013	1,334
9	573	MTCE OF MISC PLANT-TRANSMISSION										741	740
10		TRANSMISSION EXPENSES MAINTENANCE										28,626	27,900
11													
12		DISTRIBUTION EXPENSES OPERATING											
13													
14	580	OPERATION SUPERV AND ENGIN-DISTRIBUTION										33,331	32,679
15	581	LOAD DISPATCHING-DISTRIBUTION										4,845	4,850
16	582	STATION EXPENSES-DISTRIBUTION										3,031	3,079
17	583	OVERHEAD LINE EXPENSES-DISTRIBUTION										10,975	14,068
18	584	UNDERGROUND LINE EXPENSES-DISTRIBUTION										6,476	6,404
19	585	ST LIGHTING AND SIGNAL SYST EXP-DISTRIB										2,046	2,188
20	586	METER EXPENSES-DISTRIBUTION										(459)	(519)
21	587	CUSTOMER INSTALLATIONS EXP-DISTRIBUTION										(11)	4
22	588	MISCELLANEOUS EXPENSES-DISTRIBUTION										30,637	31,279
23	589	RENTS-DISTRIBUTION										4,166	4,265
24		DISTRIBUTION EXPENSES OPERATING										95,039	98,297
25													
26		DISTRIBUTION EXPENSES MAINTENANCE											
27													
28	590	MTCE SUPERVISION AND ENGINEERING-DISTRIB										25,440	25,252
29	591	MAINTENANCE OF STRUCTURES-DISTRIBUTION										187	223
30	592	MTCE STATION EQUIPMENT-DISTRIBUTION										15,382	16,035
31	593	MAINTENANCE OF OVERHEAD LINES-DISTRIB										103,902	105,323
32	594	MAINTENANCE OF UNDERGROUND LINES-DISTRIB										18,081	18,463
33	595	MAINTENANCE OF LINE TRANSFORMERS-DISTRIB										37	36
34	596	MTCE ST LIGHTING & SIGNAL SYST-DISTRIB										8,884	8,889
35	597	MAINTENANCE OF METERS-DISTRIBUTION										4,665	4,943
36	598	MAINTENANCE OF MISC PLANT-DISTRIBUTION										6,608	6,642
37		DISTRIBUTION EXPENSES MAINTENANCE										183,186	185,805

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

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

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

DOCKET NO.: 20210015-EI

Witness: Scott R. Bores, Liz Fuentes

Line No.	ACCOUNT NO.	ACCOUNT TITLE	(3)		(4)		(5)		(6)		(7)		(8)		(9)		(10)		(11)		(12)		(13)	
			2017 YEAR 2		2018 YEAR 3		2019 YEAR 4		2020 YEAR 5		2021 PRIOR		2022 TEST		2023									
			(see pages 7-17)		(see pages 7-17)		(see pages 7-17)		(see pages 7-17)		(see pages 7-17)		YEAR		YEAR (1)		SUBSEQUENT							
				BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	YEAR	YEAR (1)	YEAR (1)	YEAR (1)							
1		CUSTOMER ACCOUNT EXPENSES																						
2																								
3	901	SUPERVISION-CUSTOMER ACCOUNTS																				7,624	9,347	
4	902	METER READING EXPENSES-CUSTOMER ACCOUNTS																				7,920	8,072	
5	903	RECORDS AND COLLECTION EXP-CUSTOMER ACCT																				79,518	81,011	
6	904	UNCOLLECTIBLE ACCOUNTS-CUSTOMER ACCOUNTS																				12,178	13,039	
7	905	MISCELLANEOUS EXPENSES-CUSTOMER ACCOUNTS																				2,596	2,600	
8		CUSTOMER ACCOUNT EXPENSES																				109,835	114,070	
9																								
10		CUSTOMER SERVICE & INFORMATION EXPENSES																						
11																								
12	907	SUPERVISION-CUSTOMER SERVICE & INFORMAT																				5,351	5,493	
13	908	ASSISTANCE EXPENSES-CUSTMR SERV & INFORM																				46,849	39,811	
14	909	INFORMAT & INSTRCTL ADVTG-CUST SERV & IN																				9,160	8,960	
15	910	MISC EXPENSES-CUSTOMER SERVICE & INFORM																				14,229	14,584	
16		CUSTOMER SERVICE & INFORMATION EXPENSES																				75,590	68,849	
17																								
18		SALES EXPENSES																						
19																								
20	912	DEMONSTRATING & SELLING EXP-SALES																				497	508	
21	916	MISCELLANEOUS EXPENSES-SALES																				19,640	20,061	
22		SALES EXPENSES																				20,137	20,569	
23																								
24		ADMINISTRATIVE & GENERAL OPERATING																						
25																								
26	920	SALARIES-ADMINISTRATIVE & GENERAL																				292,269	304,020	
27	921	OFFICE SUPPL AND EXP-ADMIN & GENERAL																				49,905	50,998	
28	922	EXPENSES TRANSFERRED-CR-ADMIN & GENERAL																				(141,963)	(149,493)	
29	923	OUTSIDE SERVICES EMPLOYED-ADMIN & GENER																				72,974	83,167	
30	924	PROPERTY INSURANCE-ADMIN & GENERAL																				19,948	61,301	
31	925	INJURIES AND DAMAGES-ADMIN & GENERAL																				38,794	38,090	
32	926	EMPLY PENSIONS AND BENEFITS-ADMIN & GEN																				55,938	51,390	
33	928	REGULATORY COMMISSION EXP-ADMIN & GEN																				11,547	11,756	
34	929	DUPLICATE CHARGES-CREDIT-ADMIN & GENER																				0	0	
35	930	MISCELLANEOUS GENERAL EXPENSES																				14,992	15,128	
36	931	RENTS-ADMIN & GENERAL																				11,319	4,375	
37		ADMINISTRATIVE & GENERAL OPERATING																				425,722	470,733	

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

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

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

DOCKET NO.: 20210015-EI

Witness: Scott R. Bores, Liz Fuentes

Line No.	ACCOUNT NO.	ACCOUNT TITLE	2017 YEAR 2 (see pages 7-17)		2018 YEAR 3 (see pages 7-17)		2019 YEAR 4 (see pages 7-17)		2020 YEAR 5 (see pages 7-17)		2021 PRIOR (see pages 7-17)	2022 TEST	2023 SUBSEQUENT
											YEAR	YEAR (1)	YEAR (1)
			BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL			
1		ADMINISTRATIVE & GENERAL MAINTENANCE											
2													
3													
4	935	MAINTENANCE OF GENERAL PLANT										11,537	11,531
5		ADMINISTRATIVE & GENERAL MAINTENANCE										11,537	11,531
6													
7		TOTAL O&M										5,072,995	4,807,697
8													
9		TOTAL										8,128,371	8,269,212
10													
11													
12													
13		<u>NOTE:</u>											
14		(1) IN ORDER TO MAINTAIN A BALANCED CAPITAL STRUCTURE REFLECTING FPL'S PROPOSED EQUITY RATIO ON A JURISDICTIONAL ADJUSTED BASIS, THE FORECASTED AMOUNTS FOR CERTAIN LINE											
15		ITEMS ARE SLIGHTLY DIFFERENT BETWEEN THE "WITH" AND "WITHOUT" RSAM VERSIONS OF THIS MFR.											
16													
17													
18													
19													
20													
21													
22													
23													
24													
25													
26													
27													
28													
29													
30													
31													
32													
33													
34													
35													
36													
37		NOTE: TOTALS MAY NOT ADD DUE TO ROUNDING.											

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

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

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

DOCKET NO.: 20210015-EI

Witness: Scott R. Bores, Liz Fuentes

Line No.	ACCOUNT NO.	ACCOUNT TITLE	2017 YEAR 1		2018 YEAR 2		2019 YEAR 3		2020 YEAR 4		2021 PRIOR	2022 TEST	2023
											YEAR	(see pages 1-6)	SUBSEQUENT
			BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	YEAR	YEAR	YEAR
1		OPERATING REVENUES											
2													
3	440 - 446	RETAIL SALES		11,027,811		10,787,895		11,118,204		10,637,051		10,979,359	
4	447	SALES FOR RESALE		470,385		522,606		535,015		478,147		474,732	
5	449	PROVISION FOR REFUNDS		(5,006)		0		0		(31,191)		0	
6	450	FORFEITED DISCOUNTS		53,320		55,586		59,227		60,585		61,505	
7	451	MISCELLANEOUS SERVICE REVENUES		36,847		37,451		38,422		24,305		43,560	
8	454	RENT FROM ELECTRIC PROPERTY		54,322		59,222		62,566		54,584		58,059	
9	456	OTHER ELECTRIC REVENUES		38,412		138,466		71,525		149,918		124,231	
10		OPERATING REVENUES	11,654,192	11,676,091	11,264,200	11,601,226	11,660,870	11,884,958	11,323,442	11,373,399		11,741,445	
11													
12													
13													
14													
15													
16													
17													
18													
19													
20													
21													
22													
23													
24													
25													
26													
27													
28													
29													
30													
31													
32													
33													
34													
35													
36													
37													



FLORIDA PUBLIC SERVICE COMMISSION

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

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

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

DOCKET NO.: 20210015-EI

Witness: Scott R. Bores, Liz Fuentes

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

FLORIDA PUBLIC SERVICE COMMISSION

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

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

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

DOCKET NO.: 20210015-EI

Witness: Scott R. Bores, Liz Fuentes

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

BUDGETED VERSUS ACTUAL OPERATING REVENUES AND EXPENSES

FLORIDA PUBLIC SERVICE COMMISSION

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

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

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

DOCKET NO.: 20210015-EI

Witness: Scott R. Bores, Liz Fuentes

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

FLORIDA PUBLIC SERVICE COMMISSION

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

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

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

DOCKET NO.: 20210015-EI

Witness: Scott R. Bores, Liz Fuentes

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

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

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

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

DOCKET NO.: 20210015-EI

Witness: Scott R. Bores, Liz Fuentes

Line No.	ACCOUNT NO.	ACCOUNT TITLE	2017 YEAR 1		2018 YEAR 2		2019 YEAR 3		2020 YEAR 4		2021 PRIOR YEAR	2022 TEST YEAR (see pages 1-6)	2023 SUBSEQUENT YEAR (see pages 1-6)					
			(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)				(9)	(10)	(11)	(12)	(13)
			BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL				BUDGET	ACTUAL			
1		ADMINISTRATIVE & GENERAL MAINTENANCE																
2																		
3	935	MAINTENANCE OF GENERAL PLANT		13,323		12,055		11,328		11,797		9,523						
4		ADMINISTRATIVE & GENERAL MAINTENANCE	0	13,323	0	12,055	0	11,328	0	11,797		9,523						
5																		
6		TOTAL O&M	5,034,145	6,300,633	4,615,164	4,716,443	4,580,589	4,891,503	4,206,413	4,213,436	4,547,488							
7																		
8		TOTAL	6,620,047	5,375,458	6,649,036	6,884,783	7,080,281	6,993,455	7,117,029	7,159,963	7,193,957							
9																		
10		NOTE: TOTALS MAY NOT ADD DUE TO ROUNDING.																
11																		
12																		
13																		
14																		
15																		
16																		
17																		
18																		
19																		
20																		
21																		
22																		
23																		
24																		
25																		
26																		
27																		
28																		
29																		
30																		
31																		
32																		
33																		
34																		
35																		
36																		
37																		

FLORIDA PUBLIC SERVICE COMMISSION

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

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

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

DOCKET NO.: 20210015-EI

Witness: Scott R. Bores, Liz Fuentes

Line No.	ACCOUNT NO.	ACCOUNT TITLE	4		6		8		2021 PRIOR YEAR	2022 TEST YEAR (see pages 1-6)	2023 SUBSEQUENT YEAR (see pages 1-6)							
			(1)	(2)	(3)	(4)	(5)	(6)				(7)	(8)	(9)	(10)	(11)	(12)	(13)
			2017 YEAR 1		2018 YEAR 2		2019 YEAR 3					2020 YEAR 4						
		BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL									
1		OPERATING REVENUES																
2																		
3	440 - 446	RETAIL SALES		1,248,034		1,273,680		1,302,731		1,276,413	1,377,458							
4	447	SALES FOR RESALE		163,358		186,898		134,777		76,332	189,427							
5	449	PROVISION FOR REFUNDS		(243)		(293)		472		0	0							
6	451	MISCELLANEOUS SERVICE REVENUES		47,977		49,220		5,728		3,669	5,691							
7	454	RENT FROM ELECTRIC PROPERTY		6,806		5,943		5,754		5,649	5,151							
8	456	OTHER ELECTRIC REVENUES		50,559		(50,302)		34,367		33,784	(961)							
9		OPERATING REVENUES	1,520,263	1,516,490	1,421,533	1,465,146	1,581,449	1,483,828	1,513,744	1,395,847	1,576,767							
10																		
11																		
12																		
13																		
14																		
15																		
16																		
17																		
18																		
19																		
20																		
21																		
22																		
23																		
24																		
25																		
26																		
27																		
28																		
29																		
30																		
31																		
32																		
33																		
34																		
35																		
36																		
37																		

FLORIDA PUBLIC SERVICE COMMISSION

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

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

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

DOCKET NO.: 20210015-EI

Witness: Scott R. Bores, Liz Fuentes

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

FLORIDA PUBLIC SERVICE COMMISSION

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

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

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

DOCKET NO.: 20210015-EI

Witness: Scott R. Bores, Liz Fuentes

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



FLORIDA PUBLIC SERVICE COMMISSION

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

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

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

DOCKET NO.: 20210015-EI

Witness: Scott R. Bores, Liz Fuentes

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

FLORIDA PUBLIC SERVICE COMMISSION

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

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

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

DOCKET NO.: 20210015-EI

Witness: Scott R. Bores, Liz Fuentes

Line No.	ACCOUNT NO.	ACCOUNT TITLE	4		6		8		2021 PRIOR YEAR	2022 TEST YEAR (see pages 1-6)	2023 SUBSEQUENT YEAR (see pages 1-6)							
			(1)	(2)	(3)	(4)	(5)	(6)				(7)	(8)	(9)	(10)	(11)	(12)	(13)
			2017 YEAR 1		2018 YEAR 2		2019 YEAR 3					2020 YEAR 4						
1																		
2		ADMINISTRATIVE & GENERAL OPERATING																
3																		
4	920	SALARIES-ADMINISTRATIVE & GENERAL		23,826		19,938		27,688		16,941	18,911							
5	921	OFFICE SUPPL AND EXP-ADMIN & GENERAL		3,920		4,000		8,100		2,105	5,573							
6	922	EXPENSES TRANSFERRED-CR-ADMIN & GENERAL		(434)		(349)		1,256		(190)	0							
7	923	OUTSIDE SERVICES EMPLOYED-ADMIN & GENERAL		21,875		19,259		35,284		22,699	19,603							
8	924	PROPERTY INSURANCE-ADMIN & GENERAL		7,403		31,777		5,193		5,939	5,634							
9	925	INJURIES AND DAMAGES-ADMIN & GENERAL		2,974		2,783		6,708		3,436	4,024							
10	926	EMPLY PENSIONS AND BENEFITS-ADMIN & GEN		18,422		15,915		24,089		2,201	2,839							
11	928	REGULATORY COMMISSION EXP-ADMIN & GEN		6,592		948		571		1,353	1,529							
12	929	DUPLICATE CHARGES-CREDIT-ADMIN & GENERAL		(1,437)		(1,270)		0		0	0							
13	930	MISCELLANEOUS GENERAL EXPENSES		8,353		9,214		668		1,478	719							
14	931	RENTS-ADMIN & GENERAL		280		218		427		87	66							
15		ADMINISTRATIVE & GENERAL OPERATING		91,773		102,432		109,984		56,048	58,897							
16																		
17		ADMINISTRATIVE & GENERAL MAINTENANCE																
18																		
19	935	MAINTENANCE OF GENERAL PLANT		916		1,724		2,138		1,704	435							
20		ADMINISTRATIVE & GENERAL MAINTENANCE		916		1,724		2,138		1,704	435							
21																		
22		TOTAL O&M		955,623		941,409		912,641		946,190	912,241							
23																		
24		TOTAL		564,640		575,081		508,892		518,956	669,208							
25																		
26																		
27																		
28																		
29																		
30																		
31																		
32																		
33																		
34																		
35																		
36																		

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

EXPLANATION:

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

Type of Data Shown:

Projected Test Year Ended \_\_\_/\_\_\_/\_\_\_  
 Prior Year Ended \_\_\_/\_\_\_/\_\_\_  
 Historical Test Year Ended \_\_\_/\_\_\_/\_\_\_  
 Projected Subsequent Year Ended 12/31/23

DOCKET NO.: 20210015-EI

Witness: Liz Fuentes

Line No.	(1) Account No.	(2) Account Title	(3) Month	(4) Month	(5) Month	(6) Month	(7) Month	(8) Month	(9) Month	(10) Month	(11) Month	(12) Month	(13) Month	(14) Month	(15) Total
1	FPL's requested revenue requirements are based on a projected test year and, therefore, this MFR is not applicable. Please see MFR C-6 for historical operation and maintenance expenses														
2	by primary account.														
3															
4															
5															
6															
7															
8															
9															
10															
11															
12															
13															
14															
15															
16															
17															
18															
19															
20															
21															
22															
23															
24															
25															
26															
27															
28															
29															
30															
31															
32															
33															
34															
35															
36															
37															
38															

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Line No.	Account Number	Account	Subsequent Year Ended 12/31/2023 (000) <sup>(1)</sup>	Test Year Ended 12/31/2022 (000) <sup>(1)</sup>	Dollars (3)-(4) Inc/(Dec) (000)	Percent (5)/(4) Inc/(Dec) (%)	Reason(s) for Change <sup>(2)</sup>
1	404	Amrt Limited Plant	371,798	328,410	43,389	13.21%	Reason A
2	407	Amrt of Property Losses, Unrcvd Plant and Reg Study Costs	(95,055)	(48,994)	(46,061)	94.01%	Reason B
3	409 + 410 + 411.1 + 411.4	Operating Income Taxes	564,917	633,636	(68,719)	(10.85%)	Reason C
4	411.6	Gain on Disposition Plant	(6,024)	(482)	(5,542)	1,150.08%	Reason D
5	501	Fuel-Steam Power Generation	113,182	141,837	(28,655)	(20.20%)	Reason E
6	511	Mtce Of Structure-Steam Power Generation	13,427	6,424	7,003	109.02%	Reason F
7	528	Mtce Supv & Eng-Nuclear Power Gener	78,224	91,649	(13,424)	(14.65%)	Reason G
8	530	Mtce Of Reactor Plt Eqp-Nuclear Pow Gen	18,731	13,352	5,379	40.28%	Reason H
9	532	Mtce Misc Nuc Plant-Nuclear Power Gener	16,268	4,391	11,877	270.46%	Reason I
10	549	Misc Other Pwr Gen Exp-Other Power Gener	55,662	49,914	5,748	11.52%	Reason J
11	555	Purchased Power-Other Power Supply Exp	222,295	256,395	(34,100)	(13.30%)	Reason K
12	557	Other Expenses-Other Power Supply Exp	142,951	370,107	(227,157)	(61.38%)	Reason L
13	908	Assistance Expenses-Custmr Serv & Inform	39,811	46,849	(7,037)	(15.02%)	Reason M
14	923	Outside Services Employed-Admin & Gener	83,627	74,844	8,783	11.73%	Reason N
15	924	Property Insurance-Admin & General	61,301	19,948	41,353	207.30%	Reason O
16	931	Rents-Admin & General	4,375	11,319	(6,944)	(61.35%)	Reason P
17							
18							
19							
20							
21							
22							
23							
24							
25							
26		Reason A - Account 404:					
27		The increase in amortization expense is primarily driven by increased investment in IT infrastructure.					
28							
29							
30		Reason B - Account 407:					
31		The decrease in amortization expense is primarily driven by Hurricane Michael Storm Recovery amortization ending in early 2023.					
32							
33							

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

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

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Line No.	Account Number	Account	Subsequent Year Ended 12/31/2023 (000) <sup>(1)</sup>	Test Year Ended 12/31/2022 (000) <sup>(1)</sup>	Dollars (3)-(4) Inc/(Dec) (000)	Percent (5)/(4) Inc/(Dec) (%)	Reason(s) for Change <sup>(2)</sup>
1							
2		Reason L - Account 557:					
3		Relates to fuel expenses recovered through FPL's Fuel Cost Recovery Clause.					
4							
5							
6		Reason M - Account 908:					
7		Decrease is driven by reduction of expenses associated with a one-year performance contracting project for a large customer completed in 2022 and not recurring in 2023.					
8							
9							
10		Reason N - Account 923:					
11		Increase primarily driven by expected costs related to IT strategic initiatives, higher economic development activities to attract new customers to Florida, higher audit fees, and higher					
12		accounts payable provider fees.					
13							
14							
15		Reason O - Account 924:					
16		Relates to expenses recovered through Gulf's Hurricane Michael storm charge.					
17							
18		Reason P - Account 931:					
19		The decrease of \$6.9 million is primarily attributable to expiration of the lease for the General Office facility in Miami.					
20							
21							
22							
23							
24							
25							
26							
27							
28							
29							
30							
31							
32							
33							

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

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

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

DOCKET NO.: 20210015-EI

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

(1)	(2)	(3)	(4)	(5)	(6)	(7)	
Line No.	Account Number	Account	Subsequent Year Ended 12/31/2023 (000) <sup>(1)</sup>	Test Year Ended 12/31/2022 (000) <sup>(1)</sup>	Dollars (3)-(4) Inc/(Dec) (000)	Percent (5)/(4) Inc/(Dec) (%)	Reason(s) for Change <sup>(2)</sup>
1	404	Amrt Limited Plant	371,798	328,410	43,389	13.21%	Reason A
2	407	Amrt of Property Losses, Unrcvd Plant and Reg Study Costs	(95,055)	(48,994)	(46,061)	94.01%	Reason B
3	409 + 410 + 411.1 + 411.4	Operating Income Taxes	564,889	633,628	(68,739)	(10.85%)	Reason C
4	411.6	Gain on Disposition Plant	(6,024)	(482)	(5,542)	1,150.08%	Reason D
5	501	Fuel-Steam Power Generation	113,182	141,837	(28,655)	(20.20%)	Reason E
6	511	Mtce Of Structure-Steam Power Generation	13,427	6,424	7,003	109.02%	Reason F
7	528	Mtce Supv & Eng-Nuclear Power Gener	78,224	91,649	(13,424)	(14.65%)	Reason G
8	530	Mtce Of Reactor Plt Eqp-Nuclear Pow Gen	18,731	13,352	5,379	40.28%	Reason H
9	532	Mtce Misc Nuc Plant-Nuclear Power Gener	16,268	4,391	11,877	270.46%	Reason I
10	549	Misc Other Pwr Gen Exp-Other Power Gener	55,662	49,914	5,748	11.52%	Reason J
11	555	Purchased Power-Other Power Supply Exp	222,295	256,395	(34,100)	(13.30%)	Reason K
12	557	Other Expenses-Other Power Supply Exp	142,951	370,107	(227,157)	(61.38%)	Reason L
13	908	Assistance Expenses-Custmr Serv & Inform	39,811	46,849	(7,037)	(15.02%)	Reason M
14	923	Outside Services Employed-Admin & Gener	83,627	74,844	8,783	11.73%	Reason N
15	924	Property Insurance-Admin & General	61,301	19,948	41,353	207.30%	Reason O
16	931	Rents-Admin & General	4,375	11,319	(6,944)	(61.35%)	Reason P
17							
18							
19	<u>Notes:</u>						
20	<sup>(1)</sup> In order to maintain a balanced capital structure reflecting FPL's proposed equity ratio on a jurisdictional basis, the forecasted amount of certain operating expenses are slightly different between the "with" and "without" RSAM versions of this MFR. However, the differences are small enough that they do not appear due to rounding.						
21							
22							
23	<sup>(2)</sup> Reasons for change exclude variances resulting from alternative cost recovery mechanisms such as the Cost Recovery Clause items.						
24							
25	Reason A - Account 404:						
26	The increase in amortization expense is primarily driven by increased investment in IT infrastructure.						
27							
28							
29	Reason B - Account 407:						
30	The decrease in amortization expense is primarily driven by Hurricane Michael Storm Recovery amortization ending in early 2023.						
31							
32							
33							

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

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



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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Line No.	Account Number	Account	Subsequent Year Ended 12/31/2023 (000) <sup>(1)</sup>	Test Year Ended 12/31/2022 (000) <sup>(1)</sup>	Dollars (3)-(4) Inc/(Dec) (000)	Percent (5)/(4) Inc/(Dec) (%)	Reason(s) for Change <sup>(2)</sup>
1		Reason L - Account 557:					
2		Relates to fuel expenses recovered through FPL's Fuel Cost Recovery Clause.					
3							
4							
5		Reason M - Account 908:					
6		Decrease is driven by reduction of expenses associated with a one-year performance contracting project for a large customer completed in 2022 and not recurring in 2023.					
7							
8							
9		Reason N - Account 923:					
10		Increase primarily driven by expected costs related to IT strategic initiatives, higher economic development activities to attract new customers to Florida, higher audit fees and higher accounts payable provider fees.					
11							
12							
13							
14		Reason O - Account 924:					
15		Relates to expenses recovered through Gulf's Hurricane Michael storm charge.					
16							
17		Reason P - Account 931:					
18		The decrease of \$6.9 million is primarily attributable to expiration of the lease for the General Office facility in Miami.					
19							
20							
21							
22							
23							
24							
25							
26							
27							
28							
29							
30							
31							
32							
33							

FLORIDA PUBLIC SERVICE COMMISSION

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

Type of Data Shown:

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

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

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

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

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

DOCKET NO.: 20210015-EI

Witness: Liz Fuentes

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Line No.	Description of Functional Group	Type of Cost	Dollars (000)	Percent Change	Dollars (000)	Percent Change	Dollars (000)	Percent Change	Dollars (000)	Percent Change	Dollars (000)	Percent Change
1												
2	NOTE: For Historical Year Ended 12/31/20, see pre-consolidation FPL and pre-consolidation Gulf responses contained in the MFR Schedules for the 2022 Test Year.											
3												
4												
5												
6												
7												
8												
9												
10												
11												
12												
13												
14												
15												
16												
17												
18												
19												
20												
21												
22												
23												
24												
25												
26												
27												
28												
29												
30												

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

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

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

DOCKET NO.: 20210015-EI

Witness: Christopher Chapel

Line No.	(1) Year	(2) Write-Offs (Retail)	(3) Gross Revenues From Sales Of Electricity (Retail)	(4) Adjustments to Gross Revenues (Specify)	(5) Adjusted Gross Revenues	(6) Bad Debt Factor (2)/(5)
1.	2017	See pages 2 and 3	See pages 2 and 3	See pages 2 and 3	See pages 2 and 3	See pages 2 and 3
2.	2018	See pages 2 and 3	See pages 2 and 3	See pages 2 and 3	See pages 2 and 3	See pages 2 and 3
3.	2019	See pages 2 and 3	See pages 2 and 3	See pages 2 and 3	See pages 2 and 3	See pages 2 and 3
4.	2020	<u>See pages 2 and 3</u>	<u>See pages 2 and 3</u>	<u>See pages 2 and 3</u>	<u>See pages 2 and 3</u>	See pages 2 and 3
5.	Total	<u>See pages 2 and 3</u>	<u>See pages 2 and 3</u>	<u>See pages 2 and 3</u>	<u>See pages 2 and 3</u>	<u>See pages 2 and 3</u>
6.	2023 Subsequent Year	<u>11,383,140</u>	<u>13,804,898,896</u>	<u>0</u>	<u>13,804,898,896</u>	<u>0.082%</u>

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

**Footnote:**

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

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

EXPLANATION:

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

Type of Data Shown:

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

DOCKET NO.: 20210015-EI

Witness: Christopher Chapel

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

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

Footnote:

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

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

EXPLANATION:

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

Type of Data Shown:

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

DOCKET NO.: 20210015-EI

Witness: Christopher Chapel

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

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

**Footnote:**

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

NOTE 1:

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

EXPLANATION: Provide a schedule of jurisdictional administrative, general, customer service, R & D, and other miscellaneous expenses by category and on a per customer basis for the test year and the most recent historical year.

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

DOCKET NO.: 20210015-EI

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

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

Notes:

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

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

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

Note: Totals may not add due to rounding.

ADMINISTRATIVE EXPENSES

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

EXPLANATION: Provide a schedule of jurisdictional administrative, general, customer service, R & D, and other miscellaneous expenses by category and on a per customer basis for the test year and the most recent historical year.

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

DOCKET NO.: 20210015-EI

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

	(1)	(2)	(3)	(4)	(5)
Line No.	JURISDICTIONAL ADMINISTRATIVE EXPENSES EXCLUDING RECOVERABLE CONSERVATION	SYA YEAR ENDED 12/31/23 (\$000)	HISTORICAL YEAR ENDED 12/31/20 (\$000)	DIFFERENCE (2)-(3) (\$000)	PERCENT INCREASE/(DECREASE) (4)/(3)
1	CUSTOMER ACCOUNTS EXPENSES	See Page 1	116,348	See Page 1	See Page 1
2					
3	CUSTOMER SERVICE & INFORMATION EXPENSES	See Page 1	11,316	See Page 1	See Page 1
4					
5	MISCELLANEOUS GENERAL EXPENSES	See Page 1	16,730	See Page 1	See Page 1
6					
7	SALES EXPENSES	See Page 1	14,721	See Page 1	See Page 1
8					
9	ADMINISTRATIVE & GENERAL	See Page 1	264,248	See Page 1	See Page 1
10					
11	TOTAL JURISDICTIONAL ADMINISTRATIVE EXPENSES	See Page 1	423,363	See Page 1	See Page 1
12					
13	AVERAGE NUMBER OF RETAIL CUSTOMERS	See Page 1	5,136,977	See Page 1	See Page 1
14					
15	ADMINISTRATIVE EXPENSE PER RETAIL CUSTOMER	See Page 1	82.41	See Page 1	See Page 1
16					
17					
18					
19					
20					
21					
22					
23					
24					
25					
26					
27					
28					
29					
30	Note: Totals may not add due to rounding.				

ADMINISTRATIVE EXPENSES

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

EXPLANATION: Provide a schedule of jurisdictional administrative, general, customer service, R & D, and other miscellaneous expenses by category and on a per customer basis for the test year and the most recent historical year.

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

DOCKET NO.: 20210015-EI

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

	(1)	(2)	(3)	(4)	(5)
Line No.	JURISDICTIONAL ADMINISTRATIVE EXPENSES EXCLUDING RECOVERABLE CONSERVATION	SYA YEAR ENDED 12/31/23 (\$000)	HISTORICAL YEAR ENDED 12/31/20 (\$000)	DIFFERENCE (2)-(3) (\$000)	PERCENT INCREASE/(DECREASE) (4)/(3)
1	CUSTOMER ACCOUNTS EXPENSES	See Page 1	31,616	See Page 1	See Page 1
2					
3	CUSTOMER SERVICE & INFORMATION EXPENSES	See Page 1	4,824	See Page 1	See Page 1
4					
5	MISCELLANEOUS GENERAL EXPENSES	See Page 1	1,449	See Page 1	See Page 1
6					
7	SALES EXPENSES	See Page 1	1,207	See Page 1	See Page 1
8					
9	ADMINISTRATIVE & GENERAL	See Page 1	54,723	See Page 1	See Page 1
10					
11	TOTAL JURISDICTIONAL ADMINISTRATIVE EXPENSES	See Page 1	93,819	See Page 1	See Page 1
12					
13	AVERAGE NUMBER OF RETAIL CUSTOMERS	See Page 1	470,679	See Page 1	See Page 1
14					
15	ADMINISTRATIVE EXPENSE PER RETAIL CUSTOMER	See Page 1	199.33	See Page 1	See Page 1
16					
17					
18					
19					
20					
21					
22					
23					
24					
25					
26					
27					
28					
29					
30	Note: Totals may not add due to rounding.				



FLORIDA PUBLIC SERVICE COMMISSION  COMPANY: FLORIDA POWER & LIGHT COMPANY AND SUBSIDIARIES (CONSOLIDATED)	EXPLANATION: Provide a schedule of jurisdictional administrative, general, customer service, R & D, and other miscellaneous expenses by category and on a per customer basis for the test year and the most recent historical year.	Type of Data Shown: _ Projected Test Year Ended: __/__/__ _ Prior Year Ended: __/__/__ X Historical Test Year Ended: 12/31/20 X Proj. Subsequent Yr Ended: 12/31/23
DOCKET NO.: 20210015-EI		Witness: Scott R. Bores, Liz Fuentes, Jun K. Park

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

18 Notes:

19 <sup>(1)</sup> In order to maintain a balanced capital structure reflecting FPL's proposed equity ratio on a jurisdictional adjusted basis, the forecasted amount of certain expenses on this MFR are slightly different between

20 the "with" and "without" version of this MFR. However, the differences are small enough that they do not appear due to rounding.

21

22 <sup>(2)</sup> The requested data is not available for consolidated FPL in the historical year. For the purpose of this MFR, historical year jurisdictional amounts for the expenses listed are instead assumed to be the sum of the jurisdictional

23 amounts of pre-consolidation FPL and pre-consolidation Gulf in the historical year. The amounts for each company pre-consolidation are listed on pages 2 and 3 of this MFR. Please note that totaling values for pre-consolidation

24 FPL and Gulf may not precisely reflect the results if the operations had been consolidated, but it is the best information available to provide the required calculation.

25

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

27

28

29

30 Note: Totals may not add due to rounding.

ADMINISTRATIVE EXPENSES

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

EXPLANATION: Provide a schedule of jurisdictional administrative, general, customer service, R & D, and other miscellaneous expenses by category and on a per customer basis for the test year and the most recent historical year.

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

DOCKET NO.: 20210015-EI

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

	(1)	(2)	(3)	(4)	(5)
Line No.	JURISDICTIONAL ADMINISTRATIVE EXPENSES EXCLUDING RECOVERABLE CONSERVATION	SYA YEAR ENDED 12/31/23 (\$000)	HISTORICAL YEAR ENDED 12/31/20 (\$000)	DIFFERENCE (2)-(3) (\$000)	PERCENT INCREASE/(DECREASE) (4)/(3)
1	CUSTOMER ACCOUNTS EXPENSES	See Page 1	116,348	See Page 1	See Page 1
2					
3	CUSTOMER SERVICE & INFORMATION EXPENSES	See Page 1	11,316	See Page 1	See Page 1
4					
5	MISCELLANEOUS GENERAL EXPENSES	See Page 1	16,730	See Page 1	See Page 1
6					
7	SALES EXPENSES	See Page 1	14,721	See Page 1	See Page 1
8					
9	ADMINISTRATIVE & GENERAL	See Page 1	264,248	See Page 1	See Page 1
10					
11	TOTAL JURISDICTIONAL ADMINISTRATIVE EXPENSES	See Page 1	423,363	See Page 1	See Page 1
12					
13	AVERAGE NUMBER OF RETAIL CUSTOMERS	See Page 1	5,136,977	See Page 1	See Page 1
14					
15	ADMINISTRATIVE EXPENSE PER RETAIL CUSTOMER	See Page 1	82.41	See Page 1	See Page 1
16					
17					
18					
19					
20					
21					
22					
23					
24					
25					
26					
27					
28					
29					
30	Note: Totals may not add due to rounding.				

ADMINISTRATIVE EXPENSES

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

EXPLANATION: Provide a schedule of jurisdictional administrative, general, customer service, R & D, and other miscellaneous expenses by category and on a per customer basis for the test year and the most recent historical year.

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

DOCKET NO.: 20210015-EI

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

	(1)	(2)	(3)	(4)	(5)
Line No.	JURISDICTIONAL ADMINISTRATIVE EXPENSES EXCLUDING RECOVERABLE CONSERVATION	SYA YEAR ENDED 12/31/23 (\$000)	HISTORICAL YEAR ENDED 12/31/20 (\$000)	DIFFERENCE (2)-(3) (\$000)	PERCENT INCREASE/(DECREASE) (4)/(3)
1	CUSTOMER ACCOUNTS EXPENSES	See Page 1	31,616	See Page 1	See Page 1
2					
3	CUSTOMER SERVICE & INFORMATION EXPENSES	See Page 1	4,824	See Page 1	See Page 1
4					
5	MISCELLANEOUS GENERAL EXPENSES	See Page 1	1,449	See Page 1	See Page 1
6					
7	SALES EXPENSES	See Page 1	1,207	See Page 1	See Page 1
8					
9	ADMINISTRATIVE & GENERAL	See Page 1	54,723	See Page 1	See Page 1
10					
11	TOTAL JURISDICTIONAL ADMINISTRATIVE EXPENSES	See Page 1	93,818	See Page 1	See Page 1
12					
13	AVERAGE NUMBER OF RETAIL CUSTOMERS	See Page 1	470,679	See Page 1	See Page 1
14					
15	ADMINISTRATIVE EXPENSE PER RETAIL CUSTOMER	See Page 1	199.33	See Page 1	See Page 1
16					
17					
18					
19					
20					
21					
22					
23					
24					
25					
26					
27					
28					
29					
30	Note: Totals may not add due to rounding.				

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

EXPLANATION: Provide a schedule of charges to Account 930.2 (Miscellaneous General Expenses) by type of charge for the most recent historical year. Aggregate all charges that do not exceed \$100,000 and all similar charges that exceed \$100,000.

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

DOCKET NO.: 20210015-EI

Witness: Scott Bores

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

ADVERTISING EXPENSES

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

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

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

DOCKET NO.: 20210015-EI

Witness: Scott R. Bores, Jun K. Park

Line No.	(1) Account/ Sub-Account Number	(2) Account/ Sub-Account Title	(3) Electric Utility (\$)	(4) Factor	Jurisdictional	(5) Amount (\$)
1						
2	ACCOUNT 909		0			
3						
4						
5	Total Account 909		0			
6						
7	ACCOUNT 913		0			
8						
9						
10	Total Account 913		0			
11						
12	ACCOUNT 930.1		0			
13						
14						
15	Total Account 930.1		0			
16						
17						
18	Total Advertising Expenses		<u>0</u>			<u>0</u>
19						
20	Average Number of Customers		5,785,444			
21						
22	Advertising Expenses per Customer		<u>0</u>			<u>0</u>
23						
24						
25						
26						
27						
28						
29						
30						
31						
32						

Supporting Schedules:

Recap Schedules:

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

EXPLANATION:

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

Type of Data Shown:

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

DOCKET NO.: 20210015-EI

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

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

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

EXPLANATION:

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

Type of Data Shown:

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

DOCKET NO.: 20210015-EI

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

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

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

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

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

DOCKET NO.: 20210015-EI

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

Witness: Scott R. Bores

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



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

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

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

DOCKET NO.: 20210015-EI

Witness: Liz Fuentes, Kathleen Slattery

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

Supporting Schedules:

Recap Schedules:

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

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

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

DOCKET NO.: 20210015-EI

Witness: Liz Fuentes, Kathleen Slattery

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

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

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

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

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

DOCKET NO.: 20210015-EI

Witness: Liz Fuentes, Kathleen Slattery

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

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

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

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

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

DOCKET NO.: 20210015-EI

Witness: Liz Fuentes

Line  
No. (1)

1 In compliance with 18 CFR 101 – Uniform System of Accounts, FPL did not include any expenses for lobbying, civic, political and related activities or for  
2 civic/charitable contributions in determining Net Operating Income for 2023. As a result, FPL does not have any expenses to report on this MFR.  
3  
4  
5  
6  
7  
8  
9  
10  
11  
12  
13  
14  
15  
16  
17  
18  
19  
20  
21  
22  
23  
24  
25  
26  
27  
28  
29  
30

Supporting Schedules:

Recap Schedules:

2023 SUBSEQUENT YEAR ADJUSTMENT

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION:

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

Type of Data Shown:

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

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

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

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

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

(\$000)

DOCKET NO. 20210015-EI

Witness: Scott R. Bores

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

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

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

18 NOTES:

- 19 1) Federal Unemployment: Applied to taxable wages of each employee up to a maximum of \$7,000.
- 20
- 21 2) State Unemployment: Applied to taxable wages of each employee up to a maximum of \$7,000.
- 22
- 23 3) FICA: Applied to taxable wages of each employee at a rate of 6.2% up to a maximum of \$142,800 in 2023, and 1.45% to all taxable wages for MEDICARE.
- 24
- 25 4) Gross Receipts: Applied to revenues collected from the sales of electricity.
- 26
- 27 5) Franchise Fee: Applied to base revenues from electric sales including fuel and other clause adjustments for customer classes specified in the individual franchise ordinances.
- 28 Franchise Fee is specified in franchise ordinances, reduced by taxes, licenses or other impositions levied by the grantor.
- 29
- 30 6) Other: Primarily represents taxes other than income taxes associated with FPL's cost recovery clauses.
- 31
- 32 7) In order to maintain a balanced capital structure reflecting FPL's proposed equity ratio on a jurisdictional adjusted basis, the forecasted amounts for certain line items are slightly different between
- 33 the "with" and "without" RSAM versions of this MFR.
- 34
- 35 Note: Totals may not add due to rounding.

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

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

18 NOTES:

- 19 1) Federal Unemployment: Applied to taxable wages of each employee up to a maximum of \$7,000.
- 20
- 21 2) State Unemployment: Applied to taxable wages of each employee up to a maximum of \$7,000.
- 22
- 23 3) FICA: Applied to taxable wages of each employee at a rate of 6.2% up to a maximum of \$142,800 in 2023, and 1.45% to all taxable wages for MEDICARE.
- 24
- 25 4) Gross Receipts: Applied to revenues collected from the sales of electricity.
- 26
- 27 5) Franchise Fee: Applied to base revenues from electric sales including fuel and other clause adjustments for customer classes specified in the individual franchise ordinances.
- 28 Franchise Fee is specified in franchise ordinances, reduced by taxes, licenses or other impositions levied by the grantor.
- 29
- 30 6) Other: Primarily represents taxes other than income taxes associated with FPL's cost recovery clauses.
- 31
- 32 7) In order to maintain a balanced capital structure reflecting FPL's proposed equity ratio on a jurisdictional adjusted basis, the forecasted amounts for certain line items are slightly different between
- 33 the "with" and "without" RSAM versions of this MFR.
- 34
- 35 Note: Totals may not add due to rounding.

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

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

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

Witness: Scott R. Bores, Liz Fuentes

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

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



2023 SUBSEQUENT YEAR ADJUSTMENT

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION:

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

Type of Data Shown:

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

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

(\$000)

Witness: Scott R. Bores, Liz Fuentes

DOCKET NO.: 20210015-EI

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

2023 SUBSEQUENT YEAR ADJUSTMENT

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

DOCKET NO.: 20210015-EI

Witness: Scott R. Bores, Liz Fuentes

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

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

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

(\$000)

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

DOCKET NO.: 20210015-EI

Witness: Scott R. Bores, Liz Fuentes

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

23 Note:

24 <sup>(1)</sup>In order to maintain a balanced capital structure reflecting FPL's proposed equity ratio on a jurisdictional basis, the forecasted amount of certain operating revenues are slightly different between the  
25 "with" and "without" RSAM versions of this MFR.

29 Note: Totals may not add due to rounding.

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

DOCKET NO.: 20210015-EI

Witness: Scott R. Bores, Liz Fuentes

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

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

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

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

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

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

DOCKET NO.: 20210015-EI

(\$000)

Witness: Liz Fuentes

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

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

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

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

DOCKET NO.: 20210015-EI

(\$000)

Witness: Liz Fuentes

LINE NO.	(1) DESCRIPTION	(3) CURRENT TAX			(5) STATE	(6) DEFERRED TAX	
		(2) STATE	FEDERAL	(4) TOTAL (Notes A, B)		FEDERAL	(7) TOTAL (Notes A, B)
41	Permanent Adjustments To Taxable Income						
42	Equity AFUDC Depreciation	48,480	48,480				
43	Non-Deductible Compensation	37,012	37,012				
44	Solar ITC Depreciation	29,558	29,558				
45	Business Meals	7,551	7,551				
46	State Exemption	(50)	0				
47	TOTAL PERMANENT ADJUSTMENTS	122,550	122,600				
48							
49	State Taxable Income	1,054,458					
50	State Income Tax (5.5% Or Applicable Rate)	57,995					
51							
52	Adjustments To State Income Tax (List)						
53	Other State Taxes	3					
54	Other						
55	TOTAL ADJUSTMENTS TO STATE INCOME TAX	3					
56							
57	Adjustments To Deferred Taxes						
58	Excess Deferred Taxes				(69)	(159,508)	
59	ITC Generated					211,315	
60	ITC Amortization					(47,894)	
61	ITC Carryforward					13,999	
62	Other States				233	(49)	
63	Other				(97)	(350)	
64	Total Adjustments to Deferred Income Tax				66	17,514	
65							
66	State Income Tax	\$ 57,998			\$ 111,154		
67							
68	Federal Taxable Income		1,398,548				
69	Federal Income Tax (21% Or Applicable Rate)		293,695				
70							
71	Adjustments To Federal Income Tax						
72	Investment Tax Credits (ITC)		(225,314)				
73	R&D Credits		(13,048)				
74	Uncertain Tax Positions		6,524				
75	Total Adjustments To Federal Income Tax		(231,838)				
76							
77	Federal Income Tax	\$	61,857		\$	333,908	
78							
79	<b>NOTES:</b>						
80	(A) Summary Of Income Tax Expense	Federal	State	Total			
81	Current Tax Expense	61,857	57,998	119,855			
82	Deferred Income Taxes	156,488	111,154	267,642			
83	Investment Tax Credits, Net	177,420		177,420			
84	Total Income Tax Provision	395,765	169,152	564,917			
85							
86	(B) In order to maintain a balanced capital structure reflecting FPL's proposed equity ratio on a jurisdictional basis, the forecasted amounts for certain line items are slightly different between the "with" and "without" RSAM						
87	versions of this MFR.						
88							
89							

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

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

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

DOCKET NO.: 20210015-EI

(\$000)

Witness: Liz Fuentes

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



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

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

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

DOCKET NO.: 20210015-EI

(\$000)

Witness: Liz Fuentes

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

FLORIDA PUBLIC SERVICE COMMISSION  COMPANY: FLORIDA POWER & LIGHT COMPANY AND SUBSIDIARIES (CONSOLIDATED)	EXPLANATION: Provide the amount of interest expense used to calculate net operating income taxes on Schedule C-22. If the basis for allocating interest used in the tax calculation differs from the basis used in allocating current income tax expense, the differing bases should be clearly identified.	Type of Data Shown: _ Projected Test Year Ended: <u>  </u> / <u>  </u> / <u>  </u> _ Prior Year Ended: <u>  </u> / <u>  </u> / <u>  </u> X Historical Test Year Ended: 12/31/20 X Proj. Subsequent Yr Ended: 12/31/23
DOCKET NO.: 20210015-EI	Witness: Scott R. Bores, Liz Fuentes	

	(1)	(2)	(3)
Line No.	Description	HISTORICAL BASE YEAR ENDED 12/31/2020 (\$000)	SUBSEQUENT YEAR ENDED 12/31/2023 (\$000) (Note A)
1	INTEREST ON LONG TERM DEBT (Note A)	See Pages 2 and 3	789,820
2			
3	AMORTIZATION OF DEBT DISCOUNT, PREMIUM, ISSUING EXPENSE & LOSS ON REAQUIRED DEBT	See Pages 2 and 3	20,018
4			
5	INTEREST ON SHORT TERM DEBT (Note A)	See Pages 2 and 3	8,354
6			
7	INTEREST ON CUSTOMER DEPOSITS	See Pages 2 and 3	11,027
8			
9	OTHER INTEREST EXPENSE	See Pages 2 and 3	217
10			
11	LESS ALLOWANCE FOR FUNDS USED DURING CONSTRUCTION	See Pages 2 and 3	<u>(14,432)</u>
12			
13	TOTAL INTEREST EXPENSE	See Pages 2 and 3	815,003
14			
15			
16			
17			
18			
19	<u>Note:</u>		
20	(A) Amount has been reduced by activity associated with non-electric subsidiaries of FPL.		
21			
22			
23			
24			
25			
26			
27			
28			
29			
30			
31			
32			
33	TOTALS MAY NOT ADD DUE TO ROUNDING		

FLORIDA PUBLIC SERVICE COMMISSION  COMPANY: FLORIDA POWER & LIGHT COMPANY AND SUBSIDIARIES (PRE-CONSOLIDATION FPL)	EXPLANATION: Provide the amount of interest expense used to calculate net operating income taxes on Schedule C-22. If the basis for allocating interest used in the tax calculation differs from the basis used in allocating current income tax expense, the differing bases should be clearly identified.	Type of Data Shown: _ Projected Test Year Ended: <u>  </u> / <u>  </u> / <u>  </u> _ Prior Year Ended: <u>  </u> / <u>  </u> / <u>  </u> X Historical Test Year Ended: 12/31/20 X Proj. Subsequent Yr Ended: 12/31/23
DOCKET NO.: 20210015-EI		Witness: Scott R. Bores, Liz Fuentes

	(1)	(2)	(3)
Line No.	Description	HISTORICAL BASE YEAR ENDED 12/31/2020 (\$000)	SUBSEQUENT YEAR ENDED 12/31/2023 (\$000)
1	INTEREST ON LONG TERM DEBT (Note A)	580,605	See page 1
2			
3	AMORTIZATION OF DEBT DISCOUNT, PREMIUM, ISSUING EXPENSE & LOSS ON REAQUIRED DEBT	15,284	See page 1
4			
5	INTEREST ON SHORT TERM DEBT (Note A)	3,278	See page 1
6			
7	INTEREST ON CUSTOMER DEPOSITS	9,728	See page 1
8			
9	OTHER INTEREST EXPENSE	596	See page 1
10			
11	LESS ALLOWANCE FOR FUNDS USED DURING CONSTRUCTION	(18,002)	See page 1
12			
13	TOTAL INTEREST EXPENSE	591,489	See page 1
14			
15			
16			
17			
18			
19	<u>Note:</u>		
20	(A) Amount has been reduced by activity associated with non-electric subsidiaries of FPL.		
21			
22			
23			
24			
25			
26			
27			
28			
29			
30			
31			
32			
33	TOTALS MAY NOT ADD DUE TO ROUNDING		

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

DOCKET NO.: 20210015-EI

Witness: Scott R. Bores, Liz Fuentes

	(1)	(2)	(3)
Line No.	Description	HISTORICAL BASE YEAR ENDED 12/31/2020 (\$000)	SUBSEQUENT YEAR ENDED 12/31/2023 (\$000)
1	INTEREST ON LONG TERM DEBT	43,906	See page 1
2			
3	AMORTIZATION OF DEBT DISCOUNT, PREMIUM, ISSUING EXPENSE & LOSS ON REAQUIRED DEBT	2,563	See page 1
4			
5	INTEREST ON SHORT TERM DEBT	5,384	See page 1
6			
7	INTEREST ON CUSTOMER DEPOSITS	792	See page 1
8			
9	OTHER INTEREST EXPENSE	59	See page 1
10			
11	LESS ALLOWANCE FOR FUNDS USED DURING CONSTRUCTION	(11,685)	See page 1
12			
13	TOTAL INTEREST EXPENSE	41,020	See page 1
14			
15			
16			
17			
18			
19			
20			
21			
22			
23			
24			
25			
26			
27			
28			
29			
30			
31			
32			
33	TOTALS MAY NOT ADD DUE TO ROUNDING		

2023 SUBSEQUENT YEAR ADJUSTMENT

FLORIDA PUBLIC SERVICE COMMISSION

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

Type of Data Shown:

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

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

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

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

X Historical Test Year Ended: 12/31/20

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

DOCKET NO.: 20210015-EI

Witness: Scott R. Bores, Liz Fuentes

Line No.	Description	(1)	(2)	(3)
			HISTORICAL BASE YEAR ENDED 12/31/2020 (\$000)	SUBSEQUENT YEAR ENDED 12/31/2023 (\$000) (Note A)
1	INTEREST ON LONG TERM DEBT (Note A)		See pages 2 and 3	789,820
2				
3	AMORTIZATION OF DEBT DISCOUNT, PREMIUM, ISSUING EXPENSE & LOSS ON REAQUIRED DEBT		See pages 2 and 3	20,018
4				
5	INTEREST ON SHORT TERM DEBT (Note A)		See pages 2 and 3	8,354
6				
7	INTEREST ON CUSTOMER DEPOSITS		See pages 2 and 3	11,027
8				
9	OTHER INTEREST EXPENSE		See pages 2 and 3	217
10				
11	LESS ALLOWANCE FOR FUNDS USED DURING CONSTRUCTION		See pages 2 and 3	(14,432)
12				
13	TOTAL INTEREST EXPENSE		See pages 2 and 3	815,004
14				
15				
16				
17				
18				
19	<u>Note:</u>			
20	(A) Amount has been reduced by activity associated with non-electric subsidiaries of FPL.			
21				
22				
23				
24				
25				
26				
27				
28				
29				
30				
31				
32				
33	TOTALS MAY NOT ADD DUE TO ROUNDING			

2023 SUBSEQUENT YEAR ADJUSTMENT

FLORIDA PUBLIC SERVICE COMMISSION

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

Type of Data Shown:

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

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

\_ Projected Test Year Ended:   /  /  

\_ Prior Year Ended:   /  /  

X Historical Test Year Ended: 12/31/20

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

DOCKET NO.: 20210015-EI

Witness: Scott R. Bores, Liz Fuentes

Line No.	Description	(1)	(2)	(3)
			HISTORICAL BASE YEAR ENDED 12/31/2020 (\$000)	SUBSEQUENT YEAR ENDED 12/31/2023 (\$000)
1	INTEREST ON LONG TERM DEBT (Note A)		580,605	See page 1
2				
3	AMORTIZATION OF DEBT DISCOUNT, PREMIUM, ISSUING EXPENSE & LOSS ON REAQUIRED DEBT		15,284	See page 1
4				
5	INTEREST ON SHORT TERM DEBT (Note A)		3,278	See page 1
6				
7	INTEREST ON CUSTOMER DEPOSITS		9,728	See page 1
8				
9	OTHER INTEREST EXPENSE		596	See page 1
10				
11	LESS ALLOWANCE FOR FUNDS USED DURING CONSTRUCTION		(18,002)	See page 1
12				
13	TOTAL INTEREST EXPENSE		591,489	See page 1
14				
15				
16				
17				
18				
19	<u>Note:</u>			
20	(A) Amount has been reduced by activity associated with non-electric subsidiaries of FPL.			
21				
22				
23				
24				
25				
26				
27				
28				
29				
30				
31				
32				
33	TOTALS MAY NOT ADD DUE TO ROUNDING			

2023 SUBSEQUENT YEAR ADJUSTMENT

FLORIDA PUBLIC SERVICE COMMISSION

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

Type of Data Shown:

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

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

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

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

X Historical Test Year Ended: 12/31/20

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

DOCKET NO.: 20210015-EI

Witness: Scott R. Bores, Liz Fuentes

	(1)	(2)	(3)
Line No.	Description	HISTORICAL BASE YEAR ENDED 12/31/2020 (\$000)	SUBSEQUENT YEAR ENDED 12/31/2023 (\$000)
1	INTEREST ON LONG TERM DEBT	43,906	See page 1
2			
3	AMORTIZATION OF DEBT DISCOUNT, PREMIUM, ISSUING EXPENSE & LOSS ON REAQUIRED DEBT	2,563	See page 1
4			
5	INTEREST ON SHORT TERM DEBT	5,384	See page 1
6			
7	INTEREST ON CUSTOMER DEPOSITS	792	See page 1
8			
9	OTHER INTEREST EXPENSE	59	See page 1
10			
11	LESS ALLOWANCE FOR FUNDS USED DURING CONSTRUCTION	(11,685)	See page 1
12			
13	TOTAL INTEREST EXPENSE	41,020	See page 1
14			
15			
16			
17			
18			
19			
20			
21			
22			
23			
24			
25			
26			
27			
28			
29			
30			
31			
32			
33	TOTALS MAY NOT ADD DUE TO ROUNDING		

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

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

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

DOCKET NO.: 20210015-EI

Witness: Liz Fuentes

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



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

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

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

DOCKET NO.: 20210015-EI

Witness: Liz Fuentes

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

Supporting Schedules:

Recap Schedules:





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

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

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

DOCKET NO.: 20210015-EI

Witness: Liz Fuentes

Line No.

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

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

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

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

DOCKET NO.: 20210015-EI

Witness: Liz Fuentes

Line  
No.

- 1 Florida Power & Light Company (FPL) is a member of a consolidated group, Nextera Energy Inc. and subsidiaries, which files a consolidated Federal Income Tax Return.
- 2
- 3 The consolidated income tax is allocated to Florida Power & Light Company and its subsidiaries in accordance with the Internal Revenue code 1552(a)(2), Reg. 1.1502-33(d)(2)(ii)
- 4 and a tax sharing agreement among the members of the consolidated group. Under the tax sharing agreement, FPL and its subsidiaries are allocated income tax on a separate
- 5 company basis. Therefore, the amount of tax allocated to FPL is calculated as though it was not a member of an affiliated group filing a consolidated return. As a result, FPL does not
- 6 have any information or data to report on this MFR.
- 7
- 8
- 9
- 10
- 11
- 12
- 13
- 14
- 15
- 16
- 17
- 18
- 19
- 20

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION:

Provide the requested miscellaneous tax information.

Type of Data Shown:

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

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

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

Proj. Subsequent Yr Ended 12/31/23

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

DOCKET NO.: 20210015-EI

Witness: Liz Fuentes

---

Line No.	(1)	(2)	(3)	(4)	(5)	(6)	(7)
----------	-----	-----	-----	-----	-----	-----	-----

---

1							
2							
3							
4							
5							
6							
7							
8							
9							
10							
11							
12							
13							
14							
15							
16							
17							
18							
19							
20							
21							
22							
23							
24							
25							
26							
27							
28							

---

Supporting Schedules:

Recap Schedules:

GAINS AND LOSSES ON DISPOSITION OF PLANT OR PROPERTY

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

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

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

DOCKET NO.: 20210015-EI

Witness: Keith Ferguson, Scott R. Bores

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
Line No.	Description of Property	Date Acquired	Date Disposed	Original Classification Account	Reclassification Account(s)	Reclassification Date(s)	Original Amount Recorded (\$000)	Additions or (Retirements)	Depreciation and Amortization (\$000)	Net Book Value on Disposal Date (\$000)	Gain or (Loss) (A) (\$000)	Amounts Allowed Prior Cases	Prior Cases Test Year Ended / /
1													
2	<u>ACCOUNT 407.410 - GAIN FROM DISPOSITION OF UTILITY PLANT IN SERVICE</u>												
3	See pages 2 and 3		2019										
4	See pages 2 and 3		2020										
5	See pages 2 and 3		2021										
6	NONE		2022				-		-	-	-	-	-
7	NONE		2023				-		-	-	-	-	-
8	SUBTOTAL						-		-	-	-	-	-
9													
10													
11	<u>ACCOUNT 411.610 - GAIN FROM DISPOSITION OF UTILITY PLANT</u>												
12	See pages 2 and 3		2019										
13	See pages 2 and 3		2020										
14	See pages 2 and 3		2021										
15	NONE		2022				-		-	-	-	-	-
16	NONE		2023				-		-	-	-	-	-
17	SUBTOTAL						-		-	-	-	-	-
18													
19													
20													
21													
22													
23	Note:												
24	(A) Gain or loss net of closing costs associated with the sale.												
25													
26													
27													
28													
29													
30													
31													
32													

Supporting Schedules:

Recap Schedules:

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

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

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

DOCKET NO.: 20210015-EI

Witness: Keith Ferguson, Scott R. Bores

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

Note:

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

Supporting Schedules:

Recap Schedules:



GAINS AND LOSSES ON DISPOSITION OF PLANT OR PROPERTY

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

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

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

DOCKET NO.: 20210015-EI

Witness: Keith Ferguson, Scott R. Bores

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
Line No.	Description of Property	Date Acquired	Date Disposed	Original Classification Account	Reclassification Account(s)	Reclassification Date(s)	Original Amount Recorded (\$000)	Additions or (Retirements)	Depreciation and Amortization (\$000)	Net Book Value on Disposal Date (\$000)	Gain or (Loss) (A) (\$000)	Amounts Allowed Prior Cases	Prior Cases Test Year Ended ___/___/___
1													
2	Note: Gulf Power Company has no gains or losses over \$1 million or more, or more than .1% of total plant. There have been no amounts listed on prior cases.												
3													
4													
5													
6													
7													
8													
9													
10													
11													
12													
13													
14													
15													
16													
17													
18													
19													
20													
21													
22													
23	Note:												
24	(A) Gain or loss net of closing costs associated with the sale.												
25													
26													
27													
28													
29													
30													
31													

Supporting Schedules:

Recap Schedules:

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

EXPLANATION:

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

Type of Data Shown:

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

DOCKET NO.: 20210015-EI

Witness: Keith Ferguson

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

Supporting Schedules:

Recap Schedules: C-31

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

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

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

DOCKET NO.: 20210015-EI

Witness: Keith Ferguson

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

Supporting Schedules:

Recap Schedules: C-31

FLORIDA PUBLIC SERVICE COMMISSION

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

Type of Data Shown:

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

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

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

Proj. Subsequent Yr Ended 12/31/23

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

DOCKET NO.: 20210015-EI

Witness: Keith Ferguson

Line  
No. (1)

- 1 SEE ATTACHMENTS 1 AND 2 PROVIDED IN MFR C-31 FOR THE 2022 TEST YEAR FOR THE MOST RECENTLY FILED DIVERSIFICATION REPORTS FOR
- 2 FPL and GULF.
- 3
- 4
- 5
- 6
- 7
- 8
- 9
- 10
- 11
- 12
- 13
- 14
- 15
- 16
- 17
- 18
- 19
- 20
- 21
- 22
- 23
- 24
- 25
- 26
- 27
- 28
- 29
- 30

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

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

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

DOCKET NO.: 20210015-EI

Witness: Keith Ferguson

(1) Line Number	(2) Account Number	(3) Description	(4) Original Purchase Cost	(5) Test Year Revenues (All Accts. 454)	(6) Expense Amounts	(7) Net Revenues
1	NONE					
2						
3						
4						
5						
6						
7						
8						
9						
10						
11						
12						
13						
14						
15						
16						
17						
18						
19						
20						
21						
22						
23						
24						
25						
26						
27						
28						
29						
30						
31						
32						
33						
34						
35						

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

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

Type of Data Shown:  
 Projected Test Year Ended 12/31/22  
 Prior Year Ended 12/31/21<sup>1</sup>  
 Historical Test Year Ended 12/31/20<sup>1</sup>  
 Proj. Subsequent Yr Ended 12/31/23

DOCKET NO.: 20210015-EI

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

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

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

<sup>2</sup> In order to maintain a balanced capital structure reflecting FPL's proposed equity ratio on a jurisdictional adjusted basis, the forecasted amounts for certain line items are slightly different between the "with" and "without" RSAM versions of this MFR. However, the differences are small enough that they do not appear due to rounding.

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

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

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

EXPLANATION:

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

Type of Data Shown:

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

DOCKET NO.: 20210015-EI

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

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

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

Recap Schedules:

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

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

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

DOCKET NO.: 20210015-EI

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

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



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

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

Type of Data Shown:  
 Projected Test Year Ended 12/31/22  
 Prior Year Ended 12/31/21<sup>1</sup>  
 Historical Test Year Ended 12/31/20<sup>1</sup>  
 Proj. Subsequent Yr Ended 12/31/23

DOCKET NO.: 20210015-EI

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

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

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

<sup>2</sup> In order to maintain a balanced capital structure reflecting FPL's proposed equity ratio on a jurisdictional adjusted basis, the forecasted amounts for certain line items are slightly different between the "with" and "without" RSAM versions of this MFR. However, the differences are small enough that they do not appear due to rounding.

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

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

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

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

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

DOCKET NO.: 20210015-EI

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

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

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

Recap Schedules:

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

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

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

DOCKET NO.: 20210015-EI

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

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

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

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

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

DOCKET NO.: 20210015-EI

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

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

1 NOTE: FPL and Gulf were not consolidated in years requested. See pre-consolidation FPL and pre-consolidation Gulf responses for Historical Year Ended 12/31/20 contained  
2 in the MFR Schedules for the 2022 Test Year.  
3  
4  
5  
6  
7  
8  
9  
10  
11  
12  
13  
14  
15  
16  
17  
18  
19  
20  
21  
22  
23  
24  
25  
26  
27  
28  
29  
30  
31

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

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

Type of Data Shown:  
 Projected Test Year Ended 12/31/22  
 Prior Year Ended 12/31/21<sup>1</sup>  
 Historical Test Year Ended 12/31/20<sup>1</sup>  
 Proj. Subsequent Yr Ended 12/31/23

DOCKET NO.: 20210015-EI

Witness: Kathleen Slattery, Jun K. Park

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

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

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

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

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

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

DOCKET NO.: 20210015-EI

Witness: Kathleen Slattery, Jun K. Park

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

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

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

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

DOCKET NO.: 20210015-EI

Witness: Kathleen Slattery, Jun K. Park

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

2023 SUBSEQUENT YEAR ADJUSTMENT

FLORIDA PUBLIC SERVICE COMMISSION

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

Type of Data Shown:

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

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

DOCKET NO.: 20210015-EI

(\$000)

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

	(1)	(2)	(3)	(4)	(5)	(6)
Line No.	DESCRIPTION	2019	2020	2021 <sup>(1)</sup>	2022	2023
	NON-FUEL OPERATIONS & MAINTENANCE EXPENSES (EXCL					
1	CLAUSES & OTHER COMMISSION ADJ)	See pages 2 and 3	See pages 2 and 3	1,441,272	1,470,311	1,488,756
2						
3	PERCENT CHANGE IN NON-FUEL OPERATIONS &					
4	MAINTENANCE EXPENSE OVER PREVIOUS YEAR	See pages 2 and 3	See pages 2 and 3	(7.79%)	2.01%	1.25%
5	PERCENT CHANGE IN CPI OVER PREVIOUS YEAR	1.81%	0.96%	1.68%	1.67%	0.76%
6						
7	DIFFERENCE BETWEEN CHANGE IN CPI AND NON-FUEL					
8	OPERATIONS & MAINTENANCE EXPENSE	See pages 2 and 3	See pages 2 and 3	(9.48%)	0.34%	0.49%
9						
10						
11						
12						
13	<u>Note:</u>					
14	<sup>(1)</sup> The sum of the total non-fuel O&M expenses of pre-consolidation FPL and Gulf is assumed for the prior year. Please note that totaling values for pre-consolidation FPL and Gulf may					
15	not precisely reflect the results if the operations had been consolidated, but it is the best information available to provide the required calculation.					
16						
17						
18						
19						
20						
21						
22						
23						
24						
25						
26						
27						
28						
29						
30	NOTE: TOTALS MAY NOT ADD DUE TO ROUNDING.					



2023 SUBSEQUENT YEAR ADJUSTMENT

FLORIDA PUBLIC SERVICE COMMISSION

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

Type of Data Shown:

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

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

DOCKET NO.: 20210015-EI

(\$000)

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

	(1)	(2)	(3)	(4)	(5)	(6)
Line No.	DESCRIPTION	2019	2020	2021	2022	2023
	NON-FUEL OPERATIONS & MAINTENANCE EXPENSES (EXCL					
1	CLAUSES & OTHER COMMISSION ADJ) (2)	1,413,217	1,361,162	1,258,255	See page 1	See page 1
2						
3	PERCENT CHANGE IN NON-FUEL OPERATIONS &					
4	MAINTENANCE EXPENSE OVER PREVIOUS YEAR	14.98%	(3.68%)	(7.56%)	See page 1	See page 1
5	PERCENT CHANGE IN CPI OVER PREVIOUS YEAR	1.81%	0.96%	1.68%	1.67%	0.76%
6						
7	DIFFERENCE BETWEEN CHANGE IN CPI AND NON-FUEL					
8	OPERATIONS & MAINTENANCE EXPENSE	(13.16%)	4.64%	9.24%	See page 1	See page 1
9						
10						
11						
12						
13	<u>Note:</u>					
14	(2) AMOUNTS FOR 2019 AND 2020 INCLUDE OPERATIONS AND MAINTENANCE EXPENSES ASSOCIATED WITH STORMS.					
15						
16						
17						
18						
19						
20						
21						
22						
23						
24						
25						
26						
27						
28						
29						
30	NOTE: TOTALS MAY NOT ADD DUE TO ROUNDING.					

2023 SUBSEQUENT YEAR ADJUSTMENT

FLORIDA PUBLIC SERVICE COMMISSION

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

Type of Data Shown:

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

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

DOCKET NO.: 20210015-EI

(\$000)

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

Line No.	(1) DESCRIPTION	(2) 2019	(3) 2020	(4) 2021	(5) 2022	(6) 2023
	NON-FUEL OPERATIONS & MAINTENANCE EXPENSES (EXCL					
1	CLAUSES & OTHER COMMISSION ADJ)	268,433	201,946	183,017	See page 1	See page 1
2						
3	PERCENT CHANGE IN NON-FUEL OPERATIONS & MAINTENANCE					
4	EXPENSE OVER PREVIOUS YEAR	(10.28%)	(24.77%)	(9.37%)	See page 1	See page 1
5	PERCENT CHANGE IN CPI OVER PREVIOUS YEAR	1.81%	0.96%	1.68%	1.67%	0.76%
6						
7	DIFFERENCE BETWEEN CHANGE IN CPI AND NON-FUEL					
8	OPERATIONS & MAINTENANCE EXPENSE	(12.10%)	(25.73%)	(11.06%)	See page 1	See page 1
9						
10						
11						
12						
13						
14						
15						
16						
17						
18						
19						
20						
21						
22						
23						
24						
25						
26						
27						
28						
29						
30	NOTE: TOTALS MAY NOT ADD DUE TO ROUNDING.					

O & M BENCHMARK COMPARISON BY FUNCTION

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

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

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

DOCKET NO.: 20210015-EI

(\$000)

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

Line No.	(1) FUNCTION	(2) CONSOLIDATED FPL (Projected Test Year Ended 12/31/2023)			(5) PRE-CONSOLIDATION FPL (Test Year Ended 12/31/18) <sup>1</sup>			(8) PRE-CONSOLIDATION GULF (Test Year Ended 12/31/17) <sup>2</sup>			(11) SUM COMBINED (7) + (10)	(12) UNADJUSTED BENCHMARK VARIANCE (4) - (11)	(13) UNADJUSTED BENCHMARK VARIANCE EXCLUDING:	(14) ADJUSTED BENCHMARK VARIANCE
		TEST YEAR TOTAL COMPANY PER BOOKS (A)	O & M ADJUSTMENTS (B)	ADJUSTED TEST YEAR O & M (2) + (3)	2018 BASE YEAR ADJUSTED O & M	COMPOUND MULTIPLIER	TEST YEAR BENCHMARK (5) x (6)	2017 BASE YEAR ADJUSTED O & M	COMPOUND MULTIPLIER	TEST YEAR BENCHMARK (8) x (9)				
1														
2	PRODUCTION - STEAM	209,791	(136,458)	73,333	83,021	1.070748	88,894	107,128	1.096870	117,505	206,400	(133,067)	-	(133,067)
3														
4	PRODUCTION - NUCLEAR	526,246	(196,902)	329,344	332,126	1.070748	355,623	-	1.096870	-	355,623	(26,279)	-	(26,279)
5														
6	PRODUCTION - OTHER	2,656,318	(2,444,783)	211,535	154,734	1.070748	165,681	13,280	1.096870	14,566	180,247	31,288	-	31,288
7														
8	POWER SUPPLY	367,668	(362,522)	5,146	6,734	1.070748	7,211	4,421	1.096870	4,849	12,060	(6,914)	-	(6,914)
9														
10	TRANSMISSION	77,820	(20,458)	57,361	49,197	1.144204	56,291	16,568	1.155922	19,151	75,443	(18,081)	-	(18,081)
11														
12	DISTRIBUTION	284,103	(8,406)	275,697	317,205	1.144204	362,947	45,874	1.155922	53,027	415,974	(140,277)	-	(140,277)
13														
14	CUSTOMER ACCOUNTS	114,070	0	114,070	109,532	1.144204	125,327	27,730	1.155922	32,054	157,381	(43,311)	-	(43,311)
15														
16	CUSTOMER SERVICE & INFORMATION	68,849	(50,704)	18,145	13,465	1.144204	15,407	16,983	1.155922	19,631	35,038	(16,893)	-	(16,893)
17														
18	SALES EXPENSES	20,569	0	20,569	15,747	1.144204	18,018	1,156	1.155922	1,336	19,354	1,215	-	1,215
19														
20	ADMINISTRATIVE & GENERAL	482,264	(98,708)	383,556	319,301	1.144204	365,346	89,741	1.155922	103,734	469,079	(85,524)	-	(85,524)
21														
22	TOTAL	4,807,698	(3,318,941)	1,488,756	1,401,062		1,560,745	322,881		365,854	1,926,599	(437,843)	-	(437,843)
23														
24														
25														
26	NOTES:													
27	(A) IN ORDER TO MAINTAIN A BALANCED CAPITAL STRUCTURE REFLECTING FPL'S PROPOSED EQUITY RATIO ON A JURISDICTIONAL ADJUSTED BASIS, THE FORECASTED AMOUNT OF REGULATORY ASSESSMENT FEES FOR FPL'S COST RECOVERY													
28	CLAUSES REFLECTED IN ADMINISTRATIVE AND GENERAL EXPENSES ARE SLIGHTLY DIFFERENT BETWEEN THE "WITH" AND "WITHOUT" RSAM VERSIONS OF THIS MFR.													
29														
30														
31	(B) IN ADDITION TO THE COMMISSION ADJUSTMENTS REFLECTED ON MFRS C-3 AND C-38, NON-RECOVERABLE FUEL AND TRANSMISSION OF ELECTRICITY BY OTHERS HAVE ALSO BEEN ADJUSTED OUT OF O&M EXPENSES CONSISTENT WITH													
32	ORDER NOS. 13537, 13948, 13948-A, AND 14005.													
33														
34	<sup>1</sup> FOR PRE-CONSOLIDATION FPL, THE BENCHMARK YEAR IS ASSUMED TO BE 2018, WHICH IS THE MOST RECENT FILED TEST YEAR FOR FPL (i.e. THE "SUBSEQUENT YEAR ADJUSTMENT" AS FILED IN DOCKET 20160021-EI).													
35														
36	<sup>2</sup> FOR PRE-CONSOLIDATION GULF, THE BENCHMARK YEAR IS ASSUMED TO BE 2017, WHICH IS THE MOST RECENT FILED TEST YEAR FOR GULF (i.e. THE "REQUESTED TEST YEAR" AS FILED IN DOCKET 20160186-EI).													
37														
38														
39														
40														
41														
42														
43														
44														
45														
46														
47														
48														
49														
50														
51														
52														

O & M BENCHMARK COMPARISON BY FUNCTION

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

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

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

DOCKET NO.: 20210015-EI

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

(\$000)

Line No.	(1) FUNCTION	(2) CONSOLIDATED FPL (Projected Test Year Ended 12/31/2023)			(5) PRE-CONSOLIDATION FPL (Test Year Ended 12/31/18) <sup>1</sup>			(8) PRE-CONSOLIDATION GULF (Test Year Ended 12/31/17) <sup>2</sup>			(11) SUM COMBINED (7) + (10)	(12) UNADJUSTED BENCHMARK VARIANCE (4) - (11)	(13) UNADJUSTED BENCHMARK VARIANCE EXCLUDING:	(14) ADJUSTED BENCHMARK VARIANCE
		TEST YEAR TOTAL COMPANY PER BOOKS (A)	O & M ADJUSTMENTS (B)	ADJUSTED TEST YEAR O & M (2) + (3)	2018 BASE YEAR ADJUSTED O & M	COMPOUND MULTIPLIER	TEST YEAR BENCHMARK (5) x (6)	2017 BASE YEAR ADJUSTED O & M	COMPOUND MULTIPLIER	TEST YEAR BENCHMARK (8) x (9)				
1														
2	PRODUCTION - STEAM	209,791	(136,458)	73,333	83,021	1.070748	88,894	107,128	1.096870	117,505	206,400	(133,067)	-	(133,067)
3														
4	PRODUCTION - NUCLEAR	526,246	(196,902)	329,344	332,126	1.070748	355,623	0	1.096870	-	355,623	(26,279)	-	(26,279)
5														
6	PRODUCTION - OTHER	2,656,318	(2,444,783)	211,535	154,734	1.070748	165,681	13,280	1.096870	14,566	180,247	31,288	-	31,288
7														
8	POWER SUPPLY	367,668	(362,522)	5,146	6,734	1.070748	7,211	4,421	1.096870	4,849	12,060	(6,914)	-	(6,914)
9														
10	TRANSMISSION	77,820	(20,458)	57,361	49,197	1.144204	56,291	16,568	1.155922	19,151	75,443	(18,081)	-	(18,081)
11														
12	DISTRIBUTION	284,103	(8,406)	275,697	317,205	1.144204	362,947	45,874	1.155922	53,027	415,974	(140,277)	-	(140,277)
13														
14	CUSTOMER ACCOUNTS	114,070	0	114,070	109,532	1.144204	125,327	27,730	1.155922	32,054	157,381	(43,311)	-	(43,311)
15														
16	CUSTOMER SERVICE & INFORMATION	68,849	(50,704)	18,145	13,465	1.144204	15,407	16,983	1.155922	19,631	35,038	(16,893)	-	(16,893)
17														
18	SALES EXPENSES	20,569	0	20,569	15,747	1.144204	18,018	1,156	1.155922	1,336	19,354	1,215	-	1,215
19														
20	ADMINISTRATIVE & GENERAL	482,264	(98,708)	383,556	319,301	1.144204	365,346	89,741	1.155922	103,734	469,079	(85,524)	-	(85,524)
21														
22	TOTAL	4,807,697	(3,318,941)	1,488,756	1,401,062		1,560,745	322,881		365,854	1,926,599	(437,843)	-	(437,843)
23														
24														
25														
26	NOTES:													
27	(A) IN ORDER TO MAINTAIN A BALANCED CAPITAL STRUCTURE REFLECTING FPL'S PROPOSED EQUITY RATIO ON A JURISDICTIONAL ADJUSTED BASIS, THE FORECASTED AMOUNT OF REGULATORY ASSESSMENT FEES FOR FPL'S COST RECOVERY													
28	CLAUSES REFLECTED IN ADMINISTRATIVE AND GENERAL EXPENSES ARE SLIGHTLY DIFFERENT BETWEEN THE "WITH" AND "WITHOUT" RSAM VERSIONS OF THIS MFR.													
29														
30														
31	(B) IN ADDITION TO THE COMMISSION ADJUSTMENTS REFLECTED ON MFRS C-3 AND C-38, NON-RECOVERABLE FUEL AND TRANSMISSION OF ELECTRICITY BY OTHERS HAVE ALSO BEEN ADJUSTED OUT OF O&M EXPENSES CONSISTENT WITH													
32	ORDER NOS. 13537, 13948, 13948-A, AND 14005.													
33														
34	<sup>1</sup> FOR PRE-CONSOLIDATION FPL, THE BENCHMARK YEAR IS ASSUMED TO BE 2018, WHICH IS THE MOST RECENT FILED TEST YEAR FOR FPL (i.e. THE "SUBSEQUENT YEAR ADJUSTMENT" AS FILED IN DOCKET 20160021-EI).													
35														
36	<sup>2</sup> FOR PRE-CONSOLIDATION GULF, THE BENCHMARK YEAR IS ASSUMED TO BE 2017, WHICH IS THE MOST RECENT FILED TEST YEAR FOR GULF (i.e. THE "REQUESTED TEST YEAR" AS FILED IN DOCKET 20160186-EI).													
37														
38														
39														
40														
41														
42														
43														
44														
45														
46														
47														
48														
49														
50														
51														
52														

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

EXPLANATION:

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

Type of Data Shown:

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

DOCKET NO. 20210015-EI

Witness: Liz Fuentes

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

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

EXPLANATION:

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

Type of Data Shown:

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

DOCKET NO. 20210015-EI

Witness: Liz Fuentes

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

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

EXPLANATION:

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

Type of Data Shown:

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

DOCKET NO. 20210015-EI

Witness: Liz Fuentes

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

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

EXPLANATION:

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

Type of Data Shown:

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

DOCKET NO. 20210015-EI

Witness: Liz Fuentes

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



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

EXPLANATION:

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

Type of Data Shown:

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

DOCKET NO. 20210015-EI

Witness: Liz Fuentes

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

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

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

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

DOCKET NO. 20210015-EI

Witness: Liz Fuentes

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

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

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

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

DOCKET NO.: 20210015-EI

Witness: Liz Fuentes

(1)	(2)	(3)	(4)
Line No.	Function	Benchmark Year Actual O & M (000)	Adjustments for Non-Base Rate Expense Recoveries (000)
(000)	Benchmark Year Adjusted O & M (000)		
1	NOTE: FPL AND GULF WERE NOT CONSOLIDATED IN THE YEAR(S) REPORTED IN THIS MFR. PLEASE REFER TO FPL CONSOLIDATED MFR C-39 IN THE 2022 TEST YEAR MFR SCHEDULES FOR THE BENCHMARK O&M EXPENSES FOR PRE-CONSOLIDATION FPL FOR THE YEAR ENDED 12/31/2018 AND PRE-CONSOLIDATION GULF FOR THE YEAR ENDED 12/31/2017		
2			
3			
4			
5			
6			
7			
8			
9			
10			
11			
12			
13			
14			
15			
16			
17			
18			
19			
20			
21			
22			
23			
24			
25			
26			
27			
28			

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

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

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

DOCKET NO.: 20210015-EI

Witness: Jun K. Park

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

FLORIDA PUBLIC SERVICE COMMISSION EXPLANATION: For each year since the benchmark year, provide the amounts and percent increases associated with customers and average CPI. Show the calculation for each compound multiplier.  
COMPANY: FLORIDA POWER & LIGHT COMPANY AND SUBSIDIARIES (PRE-CONSOLIDATION FPL)

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

DOCKET NO.: 20210015-EI

Witness: Jun K. Park

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

FLORIDA PUBLIC SERVICE COMMISSION EXPLANATION: For each year since the benchmark year, provide the amounts and percent increases associated with customers and average CPI. Show the calculation for each compound multiplier.  
COMPANY: FLORIDA POWER & LIGHT COMPANY AND SUBSIDIARIES (PRE-CONSOLIDATION GULF)

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

DOCKET NO.: 20210015-EI

Witness: Jun K. Park

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

FLORIDA PUBLIC SERVICE COMMISSION

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

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

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

DOCKET NO.: 20210015-EI

(\$000)

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

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

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

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

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

DOCKET NO.: 20210015-EI

(\$000)

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

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



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

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

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

DOCKET NO.: 20210015-EI

Witness: Scott R. Bores

Line No.	Account No.	Account Title	2023	
			Base Rates	Clause
1		EXPENSES		
2				
3		Hedging Expense		
4		NOTE: No hedges were placed or are projected to be placed for the years requested. Therefore, there were no hedging expenses or hedging-related plant balances in those years.		
5				
6				
7				
8				
9				
10				
11				
12				
13				
14		Total Hedging Expense		
15				
16				
17				
18				
19				
20		ANNUAL PLANT IN SERVICE		
21				
22		Hedging related capital investment		
23				
24				
25				
26				
27				
28				
29				
30		Total Hedging investment		

FLORIDA PUBLIC SERVICE  
COMMISSION

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

Type of Data Shown:

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

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

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

DOCKET NO.: 20210015-EI

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

Supporting Schedules:

Recap Schedules: C-2

FLORIDA PUBLIC SERVICE  
COMMISSION

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

Type of Data Shown:

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

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

DOCKET NO.: 20210015-EI

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

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

Supporting Schedules:

Recap Schedules: C-2

FLORIDA PUBLIC SERVICE  
COMMISSION

EXPLANATION:

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

Type of Data Shown:

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

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

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

DOCKET NO.: 20210015-EI

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

Supporting Schedules:

Recap Schedules: C-2

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

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