



**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 39 of 69) Supplemental Standalone FPL Information in MFR Format, 2022 Test Year, Volume 2 of 8, Section B, Rate Base

Sincerely,

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

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

RWL:ec

**BEFORE THE  
FLORIDA PUBLIC SERVICE COMMISSION**

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

**SUPPLEMENT 1 - FPL STANDALONE  
INFORMATION IN MFR FORMAT  
2022 TEST YEAR**

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

**B**

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

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

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

DOCKET NO.: 20210015-EI

(\$000)

Witness: Liz Fuentes

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Line No.	DESCRIPTION	PLANT IN SERVICE	ACCUMULATED PROVISION FOR DEPRECIATION & AMORTIZATION	NET PLANT IN SERVICE (2 -3)	CWIP	PLANT HELD FOR FUTURE USE	NUCLEAR FUEL	NET UTILITY PLANT	WORKING CAPITAL ALLOWANCE	OTHER RATE BASE ITEMS	TOTAL RATE BASE
1	UTILITY PER BOOK	65,377,707	17,326,842	48,050,865	3,784,830	381,592	718,166	52,935,453	(544,402)	0	52,391,051
2											
3	SEPARATION FACTOR	0.962688	0.807245	1.018740	0.946911	0.955140	0.943639	1.012127	5.578120	0	0.964681
4											
5	JURIS UTILITY	62,938,358	13,987,007	48,951,350	3,583,898	364,474	677,690	53,577,413	(3,036,740)	0	50,540,673
6											
7	COMMISSION ADJUSTMENTS	(2,702,818)	(562,661)	(2,140,157)	(1,941,880)	0	0	(4,082,037)	4,472,213	0	390,176
8											
9	COMPANY ADJUSTMENTS	0	(8,755)	8,755	0	0	0	8,755	87,545	0	96,299
10											
11	TOTAL ADJUSTMENTS	(2,702,818)	(571,416)	(2,131,402)	(1,941,880)	0	0	(4,073,282)	4,559,758	0	486,475
12											
13	JURIS ADJ UTILITY	60,235,540	13,415,591	46,819,948	1,642,018	364,474	677,690	49,504,130	1,523,018	0	51,027,148
14											
15											
16											
17											
18											
19											
20											
21	NOTE: TOTALS MAY NOT ADD DUE TO ROUNDING.										
22											
23											
24											
25											
26											
27											
28											
29											

FLORIDA PUBLIC SERVICE COMMISSION  COMPANY: FLORIDA POWER & LIGHT COMPANY AND SUBSIDIARIES  DOCKET NO.: 20210015-EI	EXPLANATION:  List and explain all proposed adjustments to the 13-month average Rate Base for the test year, the prior year and the most recent historical year. List the adjustments in the last case that are not proposed in the current case and the reasons for excluding them.	Type of Data Shown: X Projected Test Year Ended: 12/31/22 _ Prior Year Ended: __/__/__ _ Historical Test Year Ended: __/__/__  Witness: Tara B. DuBose, Keith Ferguson, Liz Fuentes
--	--	---

	(1)	(2)	(3)	(4)	(5)
Line No.	ADJUSTMENT TITLE	REASON FOR ADJUSTMENT OR OMISSION (PROVIDE SUPPORTING SCHEDULE)	ADJUSTMENT AMOUNT (\$000)	JURISDICTIONAL FACTOR	JURISDICTIONAL AMOUNT OF ADJUSTMENT (3) X (4) (\$000)
1	COMMISSION ADJUSTMENTS				
2	PLANT IN SERVICE ADJUSTMENTS				
3					
4	ASSET RETIREMENT OBLIGATION	(1)	(359,487)	0.962686	(346,073)
5	CAPITAL LEASES	(2)	(101,982)	0.962686	(98,177)
6	ENVIRONMENTAL COST RECOVERY	(3)	(887,608)	0.954871	(847,551)
7	FUEL AND CAPACITY COST RECOVERY	(4)	(161,721)	0.956743	(154,725)
8	CONSERVATION COST RECOVERY	(5)	(40,694)	1.000000	(40,694)
9	CAPITALIZED EXEC COMP	(6)	(55,703)	0.962686	(53,625)
10	STORM PROTECTION PLAN COST RECOVERY	(7)	(1,170,318)	0.992871	(1,161,974)
11	TOTAL PLANT IN SERVICE ADJUSTMENTS		(2,777,512)	0.973108	(2,702,818)
12					
13	ACCUMULATED DEPRECIATION & AMORTIZATION ADJUSTMENTS				
14					
15	CAPITAL LEASES	(8)	42,241	0.962686	40,665
16	ACCUM PROV DECOMMISSIONING COSTS	(9)	5,649,248	0.956008	5,400,728
17	ASSET RETIREMENT OBLIGATION DECOMMISSIONING	(10)	(4,925,568)	0.962686	(4,741,777)
18	ASSET RETIREMENT OBLIGATION	(11)	57,084	0.962686	54,954
19	ENVIRONMENTAL COST RECOVERY	(12)	(262,810)	0.954871	(250,950)
20	FUEL AND CAPACITY COST RECOVERY	(13)	24,396	0.956775	23,341
21	CONSERVATION COST RECOVERY	(14)	15,307	1.000000	15,307
22	STORM PROTECTION PLAN COST RECOVERY CLAUSE	(15)	20,539	0.992871	20,393
23	TOTAL ACCUMULATED DEPRECIATION & AMORTIZATION ADJUSTMENTS		620,438	0.906877	562,661
24					
25	CONSTRUCTION WORK IN PROGRESS ADJUSTMENTS				
26					
27	CWIP - PROJECTS EARNING AFUDC	(16)	(1,811,666)	0.931738	(1,687,998)
28	CWIP - CLAUSE PROJECTS	(17)	(257,414)	0.986282	(253,883)
29	TOTAL CONSTRUCTION WORK IN PROGRESS ADJUSTMENTS		(2,069,080)	0.938523	(1,941,880)
30					
31	WORKING CAPITAL ADJUSTMENTS				
32					
33	MARGIN CALL CASH COLLATERAL	(18)	3	0.966457	3
34	ACCOUNTS RECEIVABLE - ASSOC COMPANIES	(19)	(206,047)	0.966457	(199,135)
35	INTEREST & DIVIDENDS RECEIVABLE	(20)	(42)	0.966457	(40)

FLORIDA PUBLIC SERVICE COMMISSION  COMPANY: FLORIDA POWER & LIGHT COMPANY AND SUBSIDIARIES  DOCKET NO.: 20210015-EI	EXPLANATION:  List and explain all proposed adjustments to the 13-month average Rate Base for the test year, the prior year and the most recent historical year. List the adjustments in the last case that are not proposed in the current case and the reasons for excluding them.	Type of Data Shown: X Projected Test Year Ended: 12/31/22 _ Prior Year Ended: __/__/__ _ Historical Test Year Ended: __/__/__  Witness: Tara B. DuBose, Keith Ferguson, Liz Fuentes
--	--	---

	(1)	(2)	(3)	(4)	(5)
Line No.	ADJUSTMENT TITLE	REASON FOR ADJUSTMENT OR OMISSION (PROVIDE SUPPORTING SCHEDULE)	ADJUSTMENT AMOUNT (\$000)	JURISDICTIONAL FACTOR	JURISDICTIONAL AMOUNT OF ADJUSTMENT (3) X (4) (\$000)
1	JOBGING ACCOUNTS	(21)	(28,342)	0.966457	(27,391)
2	CLAUSE NET UNDERRECOVERIES	(22)	(138,351)	0.992066	(137,254)
3	POLE ATTACHMENTS RENTS RECEIVABLE	(23)	(27,820)	0.966457	(26,886)
4	PREPAYMENTS - INTEREST ON COMMERCIAL PAPER	(24)	(5,982)	0.964881	(5,772)
5	PREPAYMENTS - SWA	(25)	(35,683)	1.000000	(35,683)
6	FUEL COST RECOVERY – GPIF	(26)	(2,769)	1.000000	(2,769)
7	ACCUM DEFERRED RETIREMENT BENEFITS	(27)	291	0.962686	280
8	ACCUM. PROV. - PROPERTY & STORM INSURANCE	(28)	118,828	1.000000	118,828
9	ASSET RETIREMENT OBLIGATION	(29)	5,227,970	0.962686	5,032,896
10	CEDAR BAY TRANSACTION	(30)	1,826	0.956737	1,747
11	GAIN ON SALE OF EMISSIONS ALLOWANCES	(31)	0	0.954871	0
12	JOBGING ACCOUNTS	(32)	25,876	0.966457	25,008
13	REGULATORY LIABILITY – SWA	(33)	33,745	1.000000	33,745
14	NUCLEAR COST RECOVERY	(34)	241,631	1.000000	241,631
15	FUEL COST RECOVERY – INCENTIVE MECHANISM	(35)	(1,320)	0.957061	(1,263)
16	ENVIRONMENTAL COST RECOVERY	(36)	(168,176)	0.954871	(160,586)
17	ICL TRANSACTION	(37)	(175,583)	0.956737	(167,987)
18	CEDAR BAY TRANSACTION	(38)	(226,975)	0.956737	(217,156)
19	TOTAL WORKING CAPITAL ADJUSTMENTS		4,633,079	0.965279	4,472,213
20					
21	TOTAL COMMISSION ADJUSTMENTS		406,924	0.958841	390,176
22					
23					
24					
25					
26					
27					
28					
29	COMPANY ADJUSTMENTS				
30					
31	ACCUMULATED DEPRECIATION & AMORTIZATION				
32					
33	DEPRECIATION	(39)	(4,179)	1.367157	(5,713)
34	CAPITAL RECOVERY AMORTIZATION	(40)	(53,556)	0.948286	(50,787)
35	DISMANTLEMENT	(41)	(13,010)	0.961658	(12,511)

FLORIDA PUBLIC SERVICE COMMISSION  COMPANY: FLORIDA POWER & LIGHT COMPANY AND SUBSIDIARIES  DOCKET NO.: 20210015-EI	EXPLANATION:  List and explain all proposed adjustments to the 13-month average Rate Base for the test year, the prior year and the most recent historical year. List the adjustments in the last case that are not proposed in the current case and the reasons for excluding them.	Type of Data Shown: X Projected Test Year Ended: 12/31/22 _ Prior Year Ended: __/__/__ _ Historical Test Year Ended: __/__/__  Witness: Tara B. DuBose, Keith Ferguson, Liz Fuentes
--	--	---

	(1)	(2)	(3)	(4)	(5)
Line No.	ADJUSTMENT TITLE	REASON FOR ADJUSTMENT OR OMISSION (PROVIDE SUPPORTING SCHEDULE)	ADJUSTMENT AMOUNT (\$000)	JURISDICTIONAL FACTOR	JURISDICTIONAL AMOUNT OF ADJUSTMENT (3) X (4) (\$000)
1	SCHERER ASH POND DISMANTLEMENT	(42)	81,344	0.956008	77,765
2	TOTAL ACCUMULATED DEPRECIATION & AMORTIZATION ADJUSTMENTS		10,599	0.825995	8,755
3					
4	WORKING CAPITAL ADJUSTMENTS				
5					
6	RATE CASE EXPENSES	(43)	(513)	1.000000	(513)
7	NUCLEAR END OF LIFE ACCRUALS	(44)	3,917	0.966457	3,786
8	CARE TO SHARE	(45)	71	0.966457	69
9	SCHERER CONSUMMATION PAYMENT	(46)	88,077	0.956008	84,202
10	TOTAL WORKING CAPITAL ADJUSTMENTS		91,553	0.956217	87,545
11					
12	TOTAL COMPANY ADJUSTMENTS		102,152	0.942706	96,299
13					
14	NOTE: TOTALS MAY NOT ADD DUE TO ROUNDING.				
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  DOCKET NO.: 20210015-EI	EXPLANATION:  List and explain all proposed adjustments to the 13-month average Rate Base for the test year, the prior year and the most recent historical year. List the adjustments in the last case that are not proposed in the current case and the reasons for excluding them.	Type of Data Shown: X Projected Test Year Ended: 12/31/22 _ Prior Year Ended: __/__/__ _ Historical Test Year Ended: __/__/__  Witness: Tara B. DuBose, Keith Ferguson, Liz Fuentes
--	--	---

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

FLORIDA PUBLIC SERVICE COMMISSION  COMPANY: FLORIDA POWER & LIGHT COMPANY AND SUBSIDIARIES  DOCKET NO.: 20210015-EI	EXPLANATION:  List and explain all proposed adjustments to the 13-month average Rate Base for the test year, the prior year and the most recent historical year. List the adjustments in the last case that are not proposed in the current case and the reasons for excluding them.	Type of Data Shown: X Projected Test Year Ended: 12/31/22 _ Prior Year Ended: __/__/__ _ Historical Test Year Ended: __/__/__  Witness: Tara B. DuBose, Keith Ferguson, Liz Fuentes
--	--	---

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



FLORIDA PUBLIC SERVICE COMMISSION  COMPANY: FLORIDA POWER & LIGHT COMPANY AND SUBSIDIARIES  DOCKET NO.: 20210015-EI	EXPLANATION:  List and explain all proposed adjustments to the 13-month average Rate Base for the test year, the prior year and the most recent historical year. List the adjustments in the last case that are not proposed in the current case and the reasons for excluding them.	Type of Data Shown: X Projected Test Year Ended: 12/31/22 _ Prior Year Ended: __/__/__ _ Historical Test Year Ended: __/__/__  Witness: Tara B. DuBose, Keith Ferguson, Liz Fuentes
--	--	---

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

FLORIDA PUBLIC SERVICE COMMISSION  COMPANY: FLORIDA POWER & LIGHT COMPANY AND SUBSIDIARIES  DOCKET NO.: 20210015-EI	EXPLANATION:  List and explain all proposed adjustments to the 13-month average Rate Base for the test year, the prior year and the most recent historical year. List the adjustments in the last case that are not proposed in the current case and the reasons for excluding them.	Type of Data Shown: X Projected Test Year Ended: 12/31/22 _ Prior Year Ended: __/__/__ _ Historical Test Year Ended: __/__/__  Witness: Tara B. DuBose, Keith Ferguson, Liz Fuentes
--	--	---

	(1)	(2)	(3)	(4)	(5)
Line No.	ADJUSTMENT TITLE	REASON FOR ADJUSTMENT OR OMISSION (PROVIDE SUPPORTING SCHEDULE)	ADJUSTMENT AMOUNT (\$000)	JURISDICTIONAL FACTOR	JURISDICTIONAL AMOUNT OF ADJUSTMENT (3) X (4) (\$000)
1	(38) CEDAR BAY TRANSACTION: TO REMOVE FROM WORKING CAPITAL THE ASSET RELATED TO THE CEDAR BAY TRANSACTION RECOVERED THROUGH THE				
2	CAPACITY COST RECOVERY CLAUSE PER ORDER NO. PSC-15-0401-AS-EI, DOCKET NO. 150075-EI.				
3					
4	(39) DEPRECIATION: TO INCREASE ACCUMULATED DEPRECIATION AND AMORTIZATION TO REFLECT INCREASED BASE DEPRECIATION EXPENSE RESULTING FROM FPL'S 2021 DEPRECIATION STUDY.				
5					
6	(40) CAPITAL RECOVERY AMORTIZATION: TO INCREASE ACCUMULATED DEPRECIATION AND AMORTIZATION TO REFLECT INCREASED BASE AMORTIZATION EXPENSE RESULTING FROM				
7	CAPITAL RECOVERY SCHEDULES FOR MARTIN UNITS 1 & 2, LAUDERDALE UNITS 4 & 5, MANATEE UNITS 1 & 2, 500 KV SYSTEM, AND SCHERER UNIT 4. THE COMPANY IS REQUESTING				
8	CAPITAL RECOVERY SCHEDULES FOR THESE ASSETS OVER A PERIOD OF TEN YEARS BEGINNING IN 2022.				
9					
10	(41) DISMANTLEMENT: TO REFLECT AN INCREASE TO THE DISMANTLEMENT RESERVE TO REFLECT INCREASED DISMANTLEMENT ACCRUALS RESULTING FROM FPL'S 2021				
11	DISMANTLEMENT STUDY (INCLUDING DISMANTLEMENT RESERVE TRANSFERS BETWEEN UNITS IN ORDER TO MINIMIZE THE INCREASE IN THE PROPOSED DISMANTLEMENT ACCRUALS).				
12					
13	(42) SCHERER ASH POND DISMANTLEMENT: TO MOVE THE SCHERER COAL ASH POND DISMANTLEMENT RESERVE FROM BASE RATES TO THE ENVIRONMENTAL COST RECOVERY CLAUSE				
14	BEGINNING JANUARY 1, 2022 IN ORDER TO ALIGN RATE RECOVERY OF THE RELATED ASSETS.				
15					
16	(43) RATE CASE EXPENSES: TO DECREASE DEFERRED RATE CASE EXPENSES FOR THIS PROCEEDING TO REFLECT THE PROPOSED AMORTIZATION, WHICH IS REQUESTED				
17	OVER A FOUR YEAR PERIOD.				
18					
19	(44) NUCLEAR END OF LIFE ACCRUALS: TO REFLECT DECREASES IN FORECAST ACCRUALS FOR NUCLEAR PLANT END-OF-LIFE (EOL) FUEL LAST CORE AND EOL MATERIAL & SUPPLIES				
20	INVENTORY CONSISTENT WITH THE AMOUNTS REFLECTED IN FPL'S 2020 NUCLEAR DECOMMISSIONING STUDY, DOCKET NO. 20200257-EI.				
21					
22	(45) CARE TO SHARE: TO REMOVE FROM RATE BASE THE LIABILITY RELATED TO FPL'S CARE TO SHARE PROGRAM BEGINNING WITH THE 2022 TEST YEAR AS THERE IS NO				
23	DIRECT RELATIONSHIP BETWEEN THIS LIABILITY AND THE PROVISION OF ELECTRIC SERVICE.				
24					
25	(46) SCHERER CONSUMMATION PAYMENT: TO INCLUDE IN THE CALCULATION OF BASE RATES, THE UNAMORTIZED BALANCE OF THE SCHERER CONSUMMATION PAYMENT				
26	WHICH IS REQUESTED TO BE AMORTIZED OVER A TEN YEAR PERIOD CONSISTENT WITH THE PROPOSED SCHERER CAPITAL RECOVERY SCHEDULE.				
27					
28					
29					
30					
31					
32					
33					
34					
35					

FLORIDA PUBLIC SERVICE COMMISSION		EXPLANATION: Derive the 13-month average system balance sheet by primary account by month for the test year, the prior year and the most recent historical year. For accounts including non-electric utility amounts, show these amounts as a separate subaccount.														Type of Data Shown: X Projected Test Year Ended: 12/31/22 _ Prior Year Ended: __/__/__ _ Historical Test Year Ended: __/__/__	
COMPANY: FLORIDA POWER & LIGHT COMPANY AND SUBSIDIARIES																Witness: Scott R. Bores	
DOCKET NO.: 20210015-EI		(\$000)															
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	
Line No.	ACCOUNT NO.	ACCOUNT NAME	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	13 MONTH AVERAGE	REFERENCE
1		UTILITY PLANT															
2																	
3																	
4	101 & 106	ELECTRIC PLANT IN SERVICE	64,406,127	62,609,880	62,910,000	63,216,795	63,836,600	64,117,824	65,604,328	65,890,727	66,249,087	66,533,136	66,873,432	67,163,337	68,953,217	65,258,807	RB
5	102	ELECTRIC PLANT PURCHASED OR SOLD	0	0	0	0	0	0	0	0	0	0	0	0	0	0	RB
6	105	ELECTRIC PLANT HELD FOR FUTURE USE	347,918	353,880	365,115	365,520	365,919	366,313	373,459	373,846	385,148	385,531	385,913	384,472	507,667	381,592	RB
7	107	CONSTRUCTION WORK IN PROGRESS-ELECTRIC	3,879,969	3,945,887	4,111,211	4,256,037	4,039,919	4,227,194	3,341,042	3,540,169	3,667,488	3,795,426	3,916,332	3,973,327	2,508,787	3,784,830	RB
8	108 & 111	ACCUM PROV DEPR-ELEC UTILITY PLANT	(18,541,784)	(16,583,206)	(16,722,282)	(16,844,055)	(16,893,661)	(17,015,794)	(17,129,931)	(17,270,358)	(17,397,621)	(17,541,427)	(17,671,567)	(17,806,714)	(17,923,105)	(17,333,962)	RB
9	114	ELECTRIC PLANT ACQUISITION ADJUSTMENTS	218,023	110,640	110,640	110,640	110,640	110,640	110,640	110,640	110,640	110,640	110,640	110,640	110,640	118,900	RB
10	115	ACCUM PROV AMORT ELEC PLANT ACQ ADJUSTM	(90,095)	16,911	16,604	16,296	15,989	15,682	15,374	15,067	14,760	14,452	14,145	13,838	13,530	7,120	RB
11	120.1	NUC FUEL IN PROCESS	456,846	457,240	478,952	492,467	469,913	473,181	477,204	492,851	509,117	512,945	471,905	482,279	514,180	483,775	RB
12	120.2	NUC FUEL MAT & ASSEMBLIES	0	0	0	0	0	0	0	0	0	0	0	0	0	0	RB
13	120.3	NUC FUEL MAT & ASSEMBLIES-IN REACTOR	621,465	621,465	621,465	621,465	612,746	612,746	612,746	612,746	612,746	612,746	618,255	618,255	618,255	616,700	RB
14	120.4	SPENT NUCLEAR FUEL	144,132	144,132	144,132	144,132	124,147	52,931	52,931	52,931	52,931	52,931	53,474	53,474	53,474	66,596	RB
15	120.5	ACCUM PROV AMORT NUCLEAR FUEL ASSEMBLIES	(499,168)	(513,200)	(525,873)	(537,599)	(476,601)	(418,722)	(431,630)	(444,968)	(458,306)	(467,977)	(427,785)	(440,435)	(453,508)	(468,906)	RB
16		UTILITY PLANT	50,943,432	51,163,630	51,509,965	51,841,699	52,205,613	52,541,996	53,026,163	53,373,651	53,745,990	54,008,403	54,344,743	54,552,472	54,903,138	52,935,453	
17																	
18		OTHER PROPERTY AND INVESTMENTS															
19																	
20	121	NONUTILITY PROPERTY	102,721	102,160	101,626	101,037	100,443	99,823	99,240	98,643	98,043	97,459	96,866	96,300	95,822	99,245	NEU
21	122	ACCUM PROV FOR DEPREC-NONUTILITY PROPTY	(1,321)	(1,373)	(1,426)	(1,480)	(1,534)	(1,589)	(1,644)	(1,700)	(1,756)	(1,813)	(1,869)	(1,926)	(1,984)	(1,647)	NEU
22	123	INVESTMENT IN ASSOCIATED COMPANIES	638,318	642,925	647,531	652,138	656,745	661,351	665,958	670,565	675,171	679,778	684,385	688,991	693,598	665,958	NEU
23	128	OTHER SPECIAL FUNDS	5,187,262	5,203,534	5,219,858	5,236,534	5,252,962	5,269,444	5,285,978	5,302,565	5,319,205	5,335,898	5,352,644	5,369,445	5,386,299	5,286,279	ORP
24		OTHER PROPERTY AND INVESTMENTS	5,926,980	5,947,245	5,967,589	5,988,229	6,008,616	6,029,028	6,049,531	6,070,072	6,090,663	6,111,322	6,132,026	6,152,810	6,173,735	6,049,834	
25																	
26		CURRENT AND ACCRUED ASSETS															
27																	
28	131	CASH	62,498	60,383	58,268	56,153	51,825	51,825	51,825	51,825	51,825	51,825	51,825	51,825	51,825	54,133	RB
29	134	OTHER SPECIAL DEPOSITS	2,076	2,076	2,076	2,126	2,126	2,126	2,126	2,126	2,126	2,249	2,117	2,117	2,117	2,122	RB
30	135	WORKING FUNDS	102	128	131	118	108	112	112	109	107	109	124	124	104	114	RB
31	136	TEMPORARY CASH INVESTMENTS	0	0	0	0	0	0	0	0	0	0	0	0	0	0	RB
32	142	CUSTOMER ACCOUNTS RECEIVABLE	721,845	687,650	723,120	673,557	663,959	695,008	758,204	863,455	956,902	1,014,372	1,022,680	952,487	850,540	814,137	RB
33	143	OTHER ACCOUNTS RECEIVABLE	144,001	138,848	142,130	144,680	146,738	148,243	150,393	148,478	148,285	150,328	122,715	126,937	122,214	141,076	RB
34	143.9, 144.6, 146.7	ACCOUNTS RECEIVABLE - GAS RESERVES	43,678	43,716	43,533	43,569	43,296	43,291	43,257	43,298	43,292	41,890	41,927	41,922	42,039	42,977	NEU
35	144	ACCUM PROV UNCOLLECTIBLE ACCOUNTS	(9,033)	(8,104)	(7,028)	(6,654)	(6,282)	(6,449)	(7,331)	(8,339)	(9,248)	(10,062)	(10,365)	(10,056)	(9,569)	(8,348)	RB
36	145	NOTES RECEIVABLE FROM ASSOC COMPANIES	160,000	160,000	160,000	160,000	160,000	160,000	160,000	160,000	160,000	160,000	160,000	160,000	160,000	160,000	RB
37	146	ACCOUNT RECEIVABLE FROM ASSOC COMPANIES	45,242	45,242	45,242	45,242	45,242	45,242	45,242	45,242	45,242	47,859	47,859	47,859	47,859	46,047	RB
38	151	FUEL STOCK	156,461	132,588	132,402	132,402	132,104	131,718	129,337	130,215	130,926	131,303	130,883	130,883	130,883	133,239	RB
39	154	PLANT MATERIALS AND OPERATING SUPPLIES	514,245	501,152	503,874	509,719	499,476	505,941	508,788	508,762	507,061	505,694	497,417	492,569	494,869	503,813	RB
40	163	STORES EXPENSE UNDISTRIBUTED	658	3,154	(415)	(2,178)	(3,710)	(2,680)	(1,210)	54	1,984	1,328	2,882	2,484	671	233	RB
41	165	PREPAYMENTS	71,880	96,420	97,461	108,185	109,829	106,897	123,771	118,589	109,702	98,576	78,252	114,939	71,808	100,485	RB
42	171	INTEREST & DIVIDENDS RECEIVABLE	42	42	42	42	42	42	42	42	42	42	42	42	42	42	RB
43	172	RENTS RECEIVABLE	23,030	24,076	24,993	25,911	26,828	27,746	28,675	29,592	30,510	31,427	32,345	33,262	23,260	27,820	RB
44	173	ACCRUED UTILITY REVENUES	267,889	253,167	238,598	261,042	274,361	314,307	332,988	337,112	345,169	310,622	296,923	263,241	267,757	289,475	RB
45	174	MISCELLANEOUS CURRENT AND ACCRUED ASSETS	23,482	28,386	28,410	23,477	28,513	28,465	23,519	28,380	35,082	36,917	29,053	30,809	23,952	28,342	RB

FLORIDA PUBLIC SERVICE COMMISSION

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

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

COMPANY: FLORIDA POWER & LIGHT COMPANY  
 AND SUBSIDIARIES

DOCKET NO.: 20210015-EI

(\$000)

Witness: Scott R. Bored

Line No.	ACCOUNT NO.	ACCOUNT NAME	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	13 MONTH AVERAGE	REFERENCE
1	175 & 176	DERIVATIVE ASSETS - NOT HEDGED	0	0	0	0	0	0	0	0	0	0	0	0	0	0	RB
2		CURRENT AND ACCRUED ASSETS	2,228,094	2,168,923	2,192,837	2,177,390	2,174,452	2,251,833	2,349,737	2,458,939	2,559,005	2,574,478	2,506,679	2,441,444	2,280,371	2,335,706	
3																	
4		DEFERRED DEBITS															
5																	
6	181	UNAMORTIZED DEBT EXPENSE	130,033	129,027	128,021	127,014	134,745	133,829	132,904	131,981	131,057	130,134	129,211	128,288	131,733	130,614	CS
7	182	EXTRAORDINARY PROPERTY LOSSES	177,128	176,709	176,289	175,869	175,449	175,029	174,609	174,189	173,769	173,349	172,929	172,509	172,089	174,609	RB
8	182.3 & 182.4	OTHER REGULATORY ASSETS	4,287,429	4,259,134	4,234,978	4,238,896	4,230,550	4,192,803	4,140,912	4,089,550	4,036,657	3,990,026	3,941,068	3,893,682	3,866,701	4,107,876	RB, CS
9	183	PRELIM SURVEY & INVESTIGATION CHARGES	32,625	33,107	33,569	34,094	34,580	35,087	35,568	36,032	36,524	37,010	37,487	37,971	38,357	35,539	RB
10	184	CLEARING ACCOUNTS	16	16	16	16	16	16	16	16	16	16	16	16	16	16	RB
11	185	TEMPORARY FACILITIES	0	0	0	0	0	0	0	0	0	0	0	0	0	0	RB
12	186	MISCELLANEOUS DEFERRED DEBITS	1,983,217	1,990,879	1,942,839	1,938,213	1,938,020	1,937,849	1,949,454	1,956,940	1,964,466	1,972,335	1,975,882	1,983,384	1,992,400	1,963,529	RB
13	187	DEFERRED LOSSES DISPOSITION UTIL PLANT	13	13	13	13	13	13	13	13	13	13	13	13	13	13	RB
14	189	UNAMORT LOSS ON REACQUIRED DEBT	71,144	70,651	70,158	69,665	69,172	68,703	68,254	67,806	67,357	66,909	66,460	66,012	65,563	68,296	CS
15	190.7	ACCUM DEF INC TAX DB - GAS RESERVES	2,279	2,248	2,224	2,199	2,186	2,173	2,161	2,148	2,135	2,123	2,110	2,096	2,078	2,166	NEU
16	190	ACCUMULATED DEFERRED INCOME TAXES	2,092,620	2,094,659	2,091,911	2,073,931	2,074,480	2,088,626	2,094,181	2,094,096	2,092,708	1,985,866	1,983,266	1,983,925	2,110,351	2,066,202	CS
17		DEFERRED DEBITS	8,776,504	8,756,442	8,680,016	8,659,910	8,659,210	8,634,126	8,598,072	8,552,770	8,504,702	8,357,780	8,308,442	8,267,895	8,379,301	8,548,859	
18																	
19		TOTAL ASSETS AND OTHER DEBITS	67,875,010	68,036,239	68,350,406	68,667,229	69,047,892	69,456,983	70,023,503	70,455,432	70,900,359	71,051,982	71,291,891	71,414,620	71,736,545	69,869,853	
20																	
21		PROPRIETARY CAPITAL															
22																	
23	201	COMMON STOCK ISSUED	(1,373,069)	(1,373,069)	(1,373,069)	(1,373,069)	(1,373,069)	(1,373,069)	(1,373,069)	(1,373,069)	(1,373,069)	(1,373,069)	(1,373,069)	(1,373,069)	(1,373,069)	(1,373,069)	CS
24	211	MISCELLANEOUS PAID IN CAPITAL	(13,556,927)	(13,556,927)	(13,556,927)	(13,556,927)	(13,556,927)	(13,556,927)	(13,556,927)	(13,556,927)	(13,556,927)	(13,556,927)	(13,556,927)	(13,556,927)	(13,556,927)	(13,556,927)	CS
25	214	CAPITAL STOCK EXPENSE	3,741	3,741	3,741	3,741	3,741	3,741	3,741	3,741	3,741	3,741	3,741	3,741	3,741	3,741	CS
26	216	UNAPPROPRIATED RETAINED EARNINGS	(12,585,213)	(12,732,411)	(12,854,594)	(12,999,403)	(12,937,839)	(13,162,292)	(13,408,090)	(13,693,427)	(13,482,400)	(13,735,149)	(13,959,187)	(14,109,797)	(14,259,698)	(13,378,423)	CS
27		PROPRIETARY CAPITAL	(27,511,467)	(27,658,665)	(27,780,849)	(27,925,657)	(27,864,093)	(28,088,546)	(28,334,344)	(28,619,681)	(28,408,654)	(28,661,403)	(28,885,442)	(29,036,052)	(29,185,952)	(28,304,677)	
28																	
29		LONG TERM DEBT															
30																	
31	221	BONDS	(15,983,886)	(15,983,886)	(15,983,886)	(15,983,886)	(15,983,886)	(15,983,886)	(15,983,886)	(15,983,886)	(16,888,186)	(16,888,186)	(16,888,186)	(16,888,186)	(16,888,186)	(17,388,186)	CS
32	223	ADV ASSOC CO	0	0	0	0	0	0	0	0	0	0	0	0	0	0	CS
33	224	OTHER LONG-TERM DEBT	(1,805,934)	(1,805,934)	(1,805,934)	(1,805,934)	(1,805,934)	(1,805,934)	(1,805,934)	(1,805,934)	(1,805,934)	(1,805,934)	(1,805,934)	(1,805,934)	(1,805,934)	(1,805,934)	CS
34	225	UNAMOR PREMIUM ON LONG-TERM DEBT	40	40	40	40	40	40	40	40	40	40	40	40	40	40	CS
35	226	UNAMOR DISCOUNT ON LONG-TERM DEBT-DEBIT	39,979	39,749	39,520	39,291	39,062	38,833	38,604	38,374	38,145	37,916	37,687	37,458	37,229	38,604	CS
36		LONG TERM DEBT	(17,749,801)	(17,750,030)	(17,750,259)	(17,750,489)	(18,750,718)	(18,750,947)	(18,751,176)	(18,655,705)	(18,655,934)	(18,656,163)	(18,656,393)	(18,656,622)	(19,156,851)	(18,437,776)	
37																	
38		OTHER NONCURRENT LIABILITIES															
39																	
40	227	OBLIGATIONS UNDER CAPITAL LEASES-NONCURR	(48,191)	(48,191)	(48,191)	(48,191)	(48,191)	(48,191)	(48,191)	(48,191)	(48,191)	(48,191)	(48,191)	(48,191)	(48,191)	(48,191)	CS
41	228.1	ACCUM PROVISION - PROPERTY INSURANCE	(118,086)	(118,209)	(118,332)	(118,456)	(118,579)	(118,703)	(118,827)	(118,951)	(119,075)	(119,199)	(119,324)	(119,448)	(119,573)	(118,828)	RB
42	228.2	ACCUM PROVISION - INJURIES & DAMAGES	(20,000)	(20,000)	(20,000)	(20,000)	(20,000)	(20,000)	(20,000)	(20,000)	(20,000)	(20,000)	(20,000)	(20,000)	(20,000)	(20,000)	RB
43	228.3	ACCUM PROVISION - PENSION & DEFERRED BENEFITS	(172,779)	(170,797)	(168,816)	(167,808)	(168,047)	(168,486)	(168,925)	(169,364)	(169,802)	(169,821)	(169,840)	(169,859)	(169,298)	(168,188)	RB
44	228.4	ACCUM PROVISION - OPERATING RESERVES	(187,969)	(189,056)	(190,143)	(191,231)	(192,318)	(193,405)	(194,492)	(195,579)	(196,666)	(197,753)	(198,840)	(199,927)	(201,015)	(194,492)	RB
45	229	ACCUMULATED PROVISION FOR RATE REFUNDS	0	0	0	0	0	0	0	0	0	0	0	0	0	0	RB

FLORIDA PUBLIC SERVICE COMMISSION		EXPLANATION: Derive the 13-month average system balance sheet by primary account by month for the test year, the prior year and the most recent historical year. For accounts including non-electric utility amounts, show these amounts as a separate subaccount.													Type of Data Shown: X Projected Test Year Ended: 12/31/22 _ Prior Year Ended: <u>  </u> / <u>  </u> / <u>  </u> _ Historical Test Year Ended: <u>  </u> / <u>  </u> / <u>  </u>		
COMPANY: FLORIDA POWER & LIGHT COMPANY AND SUBSIDIARIES															Witness: Scott R. Bored		
DOCKET NO.: 20210015-EI		(\$000)															
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	
Line No.	ACCOUNT NO.	ACCOUNT NAME	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	13 MONTH AVERAGE	REFERENCE
1	230	ASSET RETIREMENT OBLIGATION - LIABILITY	(2,470,822)	(2,479,709)	(2,488,628)	(2,497,581)	(2,506,566)	(2,515,586)	(2,524,638)	(2,533,724)	(2,542,844)	(2,551,998)	(2,561,186)	(2,570,408)	(2,579,664)	(2,524,873)	RB
2	230.3	ASSET RETIREMENT OBLIGATION - LIABILITY - GAS RESERVES	(587)	(589)	(592)	(594)	(596)	(599)	(601)	(603)	(606)	(608)	(610)	(612)	(615)	(601)	NEU
3		OTHER NONCURRENT LIABILITIES	(3,018,433)	(3,026,551)	(3,034,702)	(3,043,660)	(3,054,297)	(3,064,969)	(3,075,673)	(3,086,412)	(3,097,184)	(3,105,570)	(3,113,991)	(3,122,445)	(3,133,354)	(3,075,172)	
4		CURRENT AND ACCRUED LIABILITIES															
6	231	NOTES PAYABLE	(497,449)	(513,602)	(431,819)	(715,326)	(85,473)	(84,247)	(66,898)	(272,855)	(764,554)	(738,534)	(722,904)	(697,779)	(798,726)	(491,551)	CS
8	232	ACCOUNTS PAYABLE	(644,720)	(588,729)	(690,974)	(668,023)	(639,939)	(642,577)	(774,618)	(704,626)	(736,674)	(708,998)	(628,548)	(1,214,924)	(635,858)	(713,785)	RB
9	232.8 & 234.7	ACCOUNTS PAYABLE - GAS RESERVES	(617)	(637)	(639)	(566)	(608)	(573)	(588)	(565)	(579)	(577)	(554)	(571)	(554)	(587)	NEU
10	233	NOTES PAYABLE TO ASSOCIATED COMPANIES	0	0	0	0	0	0	0	0	0	0	0	0	0	0	RB
11	234	ACCOUNTS PAYABLE TO ASSOCIATED COMPANIES	(38,115)	(38,115)	(38,115)	(38,115)	(38,115)	(38,115)	(38,115)	(38,115)	(38,115)	(38,115)	(38,115)	(38,115)	(38,115)	(38,115)	CS
12	235	CUSTOMER DEPOSITS	(441,824)	(444,471)	(447,117)	(449,763)	(452,409)	(455,055)	(457,701)	(460,348)	(462,994)	(465,640)	(468,286)	(470,932)	(473,578)	(457,701)	RB
13	236	TAXES ACCRUED	(88,473)	(154,801)	(203,696)	(235,783)	(296,510)	(407,354)	(519,036)	(639,869)	(759,719)	(739,031)	(826,771)	(231,751)	(83,436)	(398,941)	RB
14	236.9	TAXES ACCRUED - GAS RESERVES	(1,351)	(1,486)	(1,595)	(1,703)	(1,763)	(1,819)	(1,872)	(1,931)	(1,990)	(691)	(748)	(808)	(888)	(1,434)	NEU
15	237	INTEREST ACCRUED	(138,092)	(189,969)	(165,192)	(166,896)	(148,501)	(198,547)	(143,592)	(197,540)	(175,752)	(180,461)	(145,803)	(196,001)	(148,759)	(168,854)	RB
16	241	TAX COLLECTIONS PAYABLE	(93,700)	(84,129)	(74,743)	(75,327)	(84,666)	(86,970)	(101,398)	(109,848)	(116,780)	(119,767)	(115,242)	(106,437)	(95,574)	(97,276)	RB
17	242	MISC CURRENT AND ACCRUED LIABILITIES	(665,017)	(578,398)	(705,218)	(546,924)	(568,348)	(565,631)	(689,108)	(596,712)	(607,907)	(564,612)	(614,372)	(561,370)	(661,588)	(609,631)	RB
18	242.9	MISC CURRENT AND ACCRUED LIABILITIES - GAS RESERVES	(335)	(335)	(274)	(325)	(296)	(310)	(291)	(307)	(305)	(285)	(301)	(283)	(302)	(304)	NEU
19	243	OBLIGATIONS UNDER CAPITAL LEASES-CURRENT	(12,024)	(12,024)	(12,024)	(12,024)	(12,024)	(12,024)	(12,024)	(12,024)	(12,024)	(12,024)	(12,024)	(12,024)	(12,024)	(12,024)	CS
20	244	DERIVATIVE LIABILITY - NOT HEDGED	0	0	0	0	0	0	0	0	0	0	0	0	0	0	RB
21		CURRENT AND ACCRUED LIABILITIES	(2,621,718)	(2,606,696)	(2,771,407)	(2,910,775)	(2,328,651)	(2,493,221)	(2,805,240)	(3,034,740)	(3,677,391)	(3,568,734)	(3,573,668)	(3,530,995)	(2,949,403)	(2,990,203)	
22		DEFERRED CREDITS															
23		DEFERRED CREDITS															
24		DEFERRED CREDITS															
25	252	CUSTOMER ADVANCES FOR CONSTRUCTION	(1,303)	(1,276)	(1,276)	(1,275)	(1,158)	(1,096)	(1,022)	(1,004)	(1,119)	(1,159)	(1,413)	(1,371)	(1,329)	(1,216)	RB
26	253	OTHER DEFERRED CREDITS	(187,368)	(186,670)	(186,587)	(186,028)	(185,945)	(187,492)	(185,302)	(185,219)	(186,767)	(184,577)	(184,493)	(186,041)	(183,851)	(185,872)	RB
27	254	OTHER REGULATORY LIABILITIES	(7,488,995)	(7,480,752)	(7,468,925)	(7,457,649)	(7,445,331)	(7,432,683)	(7,418,004)	(7,408,083)	(7,398,386)	(7,388,545)	(7,375,284)	(7,359,932)	(7,338,215)	(7,420,060)	RB_CS
28	255	ACCUM DEFERRED INVESTMENT TAX CREDIT	(1,255,496)	(1,252,388)	(1,249,106)	(1,245,809)	(1,242,512)	(1,239,218)	(1,235,926)	(1,232,635)	(1,229,345)	(1,225,786)	(1,222,226)	(1,218,667)	(1,437,437)	(1,252,812)	CS
29	256	DEFERRED GAINS DISPOSITION UTILITY PLANT	(31,773)	(31,731)	(31,688)	(31,646)	(31,603)	(31,562)	(31,521)	(31,480)	(31,443)	(31,406)	(31,370)	(31,333)	(31,296)	(31,257)	RB
30	257	UNAMORT GAIN ON REACQUIRED DEBT	(547)	(538)	(525)	(514)	(503)	(491)	(480)	(469)	(458)	(447)	(436)	(425)	(414)	(400)	CS
31	281, 282, 283	ACCUM DEF INCOME TAX-ACCEL AMORT PROP	(7,989,700)	(8,022,640)	(8,056,869)	(8,095,616)	(8,125,065)	(8,148,842)	(8,166,992)	(8,182,278)	(8,196,047)	(8,210,652)	(8,229,727)	(8,253,377)	(8,301,171)	(8,152,229)	CS
32	282.2	ACCUM DEF INC TAX CR - GAS RESERVES	(18,407)	(18,302)	(18,214)	(18,111)	(18,016)	(17,916)	(17,823)	(17,726)	(17,630)	(17,541)	(17,447)	(17,360)	(17,270)	(17,828)	NEU
33		DEFERRED CREDITS	(16,973,591)	(16,994,296)	(17,013,189)	(17,036,648)	(17,050,133)	(17,059,300)	(17,057,070)	(17,058,894)	(17,061,195)	(17,060,111)	(17,062,398)	(17,068,507)	(17,310,984)	(17,062,024)	
34																	
35		TOTAL LIABILITIES AND OTHER CREDITS	(67,875,010)	(68,036,239)	(68,350,406)	(68,667,229)	(69,047,892)	(69,456,983)	(70,023,503)	(70,455,432)	(70,900,359)	(71,051,982)	(71,291,891)	(71,414,620)	(71,736,545)	(69,869,853)	
36																	
37		NOTE: TOTALS MAY NOT ADD DUE TO ROUNDING															
38																	
39		REFERENCE: RB=RATE BASE; WC=WORKING CAPITAL; CS=CAPITAL STRUCTURE; ORP=OTHER RETURN PROVIDED; NEU=NON-ELECTRIC UTILITY															
40																	
41																	
42																	
43																	
44																	
45																	

FLORIDA PUBLIC SERVICE COMMISSION      EXPLANATION: Provide the data listed below regarding all changes  
in rate base primary accounts that exceed 1/20th of one  
Type of Data Shown:  
X Projected Test Year Ended: 12/31/22  
COMPANY: FLORIDA POWER & LIGHT COMPANY      percent (.0005) of total rate base and ten percent from  
X Prior Year Ended: 12/31/21  
AND SUBSIDIARIES      the prior year to the last year. Quantify each reason for  
\_ Historical Test Year Ended: \_ / \_ / \_  
the change.  
DOCKET NO.: 20210015-EI      Witness: Scott R. Bores

	(1)	(2)	(3)	(4)	(5)	(6)
Line No.	Account Number	Account Name and Reason for Change	Test Year Ended 12/31/2022 (\$000)	Prior Year Ended 12/31/2021 (\$000)	Amount Inc/(Dec) (3)-(4) (\$000)	Percent Inc/(Dec) (5)/(4) (%)
1	107	CONSTRUCTION WORK IN PROGRESS-ELECTRIC <sup>(1)</sup>	3,784,830	4,479,832	(695,002)	(15.51%)
2	114	ELECTRIC PLANT ACQUISITION ADJUSTMENTS <sup>(2)</sup>	118,900	218,023	(99,123)	(45.46%)
3	115	ACCUM PROV AMORT ELEC PLANT ACQ ADJUSTMN <sup>(3)</sup>	7,120	(87,421)	94,541	(108.14%)
4	131	CASH <sup>(4)</sup>	54,133	82,776	(28,644)	(34.60%)
5	142	CUSTOMER ACCOUNTS RECEIVABLE <sup>(5)</sup>	814,137	721,210	92,926	12.88%
6	151	FUEL STOCK <sup>(6)</sup>	133,239	168,728	(35,490)	(21.03%)
7						
8		Note: Totals may not add due to rounding.				
9						
10						
11						
12		Notes:				
13		<sup>(1)</sup> Decrease in construction work in progress is primarily due to the Dania Beach Energy Center placed in service in mid-2022, 500kV Transmission upgrade placed in service,				
14		and timing of solar capital expenditures				
15		<sup>(2)</sup> Decrease in plant acquisition adjustments is primarily due to the retirement of Scherer Unit 4 and FPL's request				
16		to recover the associated unamortized balance through a Capital Recovery Schedule				
17		<sup>(3)</sup> Decrease in accumulated depreciation for plant acquisition adjustments is primarily due to the retirement of Scherer Unit 4 and FPL's request				
18		to recover the associated unamortized balance through a Capital Recovery Schedule				
19		<sup>(4)</sup> Decrease in cash is due to drawdown in Broward County Industrial Development Authority Revenue Bonds restricted cash for a portion of the financing on the Dania Beach Energy Center				
20		<sup>(5)</sup> Increase in customer accounts receivable is primarily due to increase in projected retail revenues and budget billing deferred revenues				
21		<sup>(6)</sup> Decrease in fuel stock is due to the retirement of Scherer Unit 4				
22						
23						
24						
25						
26						
27						
28						
29						
30						
31						

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION:

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

Type of Data Shown:

X Projected Test Year Ended: 12/31/22

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

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

Witness: Scott R. Bores, Tara B. DuBose

Liz Fuentes

COMPANY: FLORIDA POWER & LIGHT COMPANY  
AND SUBSIDIARIES

DOCKET NO.: 20210015-EI

(\$000)

Line No.	DESCRIPTION	(1) TOTAL COMPANY (1)	(2) FPSC JURISDICTIONAL	(3) JURISDICTIONAL FACTOR	(4)
1	ELECTRIC PLANT IN SERVICE INTANGIBLE				
2					
3	PLT IN SERV - INTAN - CAPACITY	1,979	1,894	0.956737	
4	PLT IN SERV - INTAN - ECCR	9,771	9,771	1.000000	
5	PLT IN SERV - INTANGIBLE	1,662,486	1,600,453	0.962686	
6	PLT IN SERV - INTANGIBLE ARO	359,487	346,073	0.962686	
7	PLT IN SERV - NCRC AVOIDED AFUDC - INTANG - FERC RECLASS	26,141	0	0.000000	
8	ELECTRIC PLANT IN SERVICE INTANGIBLE	2,059,864	1,958,191	0.950641	
9					
10	ELECTRIC PLANT IN SERVICE PRODUCTION - STEAM				
11					
12	PLT IN SERV - COAL CARS	2,510	2,403	0.957061	
13	PLT IN SERV - STEAM	105,045	100,278	0.954620	
14	PLT IN SERV - STEAM - CAPACITY	(1,132)	(1,083)	0.956737	
15	PLT IN SERV - STEAM - ECRC	60,706	57,967	0.954871	
16	PLT IN SERV - STEAM MARTIN PIPELINE	371	355	0.957061	
17	ELECTRIC PLANT IN SERVICE PRODUCTION - STEAM	167,501	159,920	0.954739	
18					
19	ELECTRIC PLANT IN SERVICE PRODUCTION - NUCLEAR				
20					
21	PLT IN SERV - NCRC AVOIDED AFUDC - NUCLEAR - FERC RECLASS	144,454	0	0.000000	
22	PLT IN SERV - NUCLEAR - CAPACITY	149,927	143,441	0.956737	
23	PLT IN SERV - NUCLEAR - ECRC	101,614	97,028	0.954871	
24	PLT IN SERV - NUCLEAR ST LUCIE 1	1,737,232	1,660,808	0.956008	
25	PLT IN SERV - NUCLEAR ST LUCIE 2	2,011,654	1,923,157	0.956008	
26	PLT IN SERV - NUCLEAR ST LUCIE COM	552,114	527,825	0.956008	
27	PLT IN SERV - NUCLEAR TURKEY PT	4,091,461	3,911,470	0.956008	
28	ELECTRIC PLANT IN SERVICE PRODUCTION - NUCLEAR	8,788,455	8,263,730	0.940294	
29					
30	ELECTRIC PLANT IN SERVICE PRODUCTION - OTHER				
31					
32	PLT IN SERV - OTH PROD - CAPACITY	8,064	7,715	0.956737	
33	PLT IN SERV - OTH PROD - ECRC	697,327	665,857	0.954871	
34	PLT IN SERV - OTHER PRODUCTION	18,462,958	17,603,330	0.953440	
35	ELECTRIC PLANT IN SERVICE PRODUCTION - OTHER	19,168,349	18,276,902	0.953494	

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION:

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

Type of Data Shown:

X Projected Test Year Ended: 12/31/22

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

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

Witness: Scott R. Bores, Tara B. DuBose

Liz Fuentes

COMPANY: FLORIDA POWER & LIGHT COMPANY  
AND SUBSIDIARIES

DOCKET NO.: 20210015-EI

(\$000)

Line No.	DESCRIPTION	(1) TOTAL COMPANY (1)	(2) FPSC JURISDICTIONAL	(3) JURISDICTIONAL FACTOR	(4)
1					
2	ELECTRIC PLANT IN SERVICE TRANSMISSION				
3					
4	PLT IN SERV - AVOIDED AFUDC - TRANS - FERC RECLASS	762	0	0.000000	
5	PLT IN SERV - TRANSMISSION	7,885,994	7,110,850	0.901706	
6	PLT IN SERV - TRANSMISSION - ECRC	11,076	10,576	0.954871	
7	PLT IN SERV - TRANSMISSION - GSU	630,355	601,102	0.953593	
8	PLT IN SERV - TRANSMISSION - OTHER RETAIL	70,944	70,944	1.000000	
9	PLT IN SERV - TRANSMISSION - OTHER WHOLESALE	2,065	0	0.000000	
10	PLT IN SERV - TRANSMISSION - SPPC	69,634	69,138	0.992871	
11	ELECTRIC PLANT IN SERVICE TRANSMISSION	8,670,830	7,862,610	0.906789	
12					
13	ELECTRIC PLANT IN SERVICE DISTRIBUTION				
14					
15	PLT IN SERV - DISTRIBUTION - ECRC	7,751	7,401	0.954871	
16	PLT IN SERV - DISTRIBUTION - SPPC	1,100,683	1,092,836	0.992871	
17	PLT IN SERV - DISTRIBUTION ACCT 360	110,984	110,984	1.000000	
18	PLT IN SERV - DISTRIBUTION ACCT 361	328,186	328,186	1.000000	
19	PLT IN SERV - DISTRIBUTION ACCT 362	2,848,434	2,848,434	1.000000	
20	PLT IN SERV - DISTRIBUTION ACCT 362 - ECCR	23,890	23,890	1.000000	
21	PLT IN SERV - DISTRIBUTION ACCT 363	4,106	4,106	1.000000	
22	PLT IN SERV - DISTRIBUTION ACCT 364	3,295,295	3,295,295	1.000000	
23	PLT IN SERV - DISTRIBUTION ACCT 365	3,882,881	3,882,881	1.000000	
24	PLT IN SERV - DISTRIBUTION ACCT 366	2,164,555	2,164,555	1.000000	
25	PLT IN SERV - DISTRIBUTION ACCT 367	3,887,727	3,887,727	1.000000	
26	PLT IN SERV - DISTRIBUTION ACCT 368	3,081,013	3,081,013	1.000000	
27	PLT IN SERV - DISTRIBUTION ACCT 369	1,453,777	1,453,777	1.000000	
28	PLT IN SERV - DISTRIBUTION ACCT 370	890,602	887,128	0.996099	
29	PLT IN SERV - DISTRIBUTION ACCT 371	108,964	108,964	1.000000	
30	PLT IN SERV - DISTRIBUTION ACCT 371 - ECCR	6,905	6,905	1.000000	
31	PLT IN SERV - DISTRIBUTION ACCT 373	700,195	700,195	1.000000	
32	ELECTRIC PLANT IN SERVICE DISTRIBUTION	23,895,946	23,884,275	0.999512	
33					
34	ELECTRIC PLANT IN SERVICE GENERAL				
35					



FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION:

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

Type of Data Shown:

X Projected Test Year Ended: 12/31/22

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

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

Witness: Scott R. Bores, Tara B. DuBose

Liz Fuentes

COMPANY: FLORIDA POWER & LIGHT COMPANY  
AND SUBSIDIARIES

DOCKET NO.: 20210015-EI

(\$000)

	(1)	(2)	(3)	(4)
Line No.	DESCRIPTION	TOTAL COMPANY (1)	FPSC JURISDICTIONAL	JURISDICTIONAL FACTOR
1	PLT IN SERV - GENERAL PLANT OTHER (EXCL ECCR)	958,547	922,780	0.962686
2	PLT IN SERV - GENERAL PLANT OTHER - CAPACITY	0	0	0.956737
3	PLT IN SERV - GENERAL PLANT OTHER - ECCR	129	129	1.000000
4	PLT IN SERV - GENERAL PLANT OTHER - ECRC	9,135	8,722	0.954871
5	PLT IN SERV - GENERAL PLANT STRUCTURES	897,326	863,843	0.962686
6	PLT IN SERV - GENERAL PLANT TRANSPORTATION EQUIP	540,744	520,567	0.962686
7	PROPERTY UNDER CAPITAL LEASES	101,982	98,177	0.962686
8	ELECTRIC PLANT IN SERVICE GENERAL	2,507,862	2,414,218	0.962660
9				
10	ACQUISITION ADJUSTMENT PLANT			
11				
12	ACQUISITION ADJUSTMENT SCHERER	8,260	7,873	0.953153
13	ACQUISITION ADJUSTMENT VERO	110,640	110,640	1.000000
14	ACQUISITION ADJUSTMENT PLANT	118,900	118,513	0.996745
15				
16	PLANT IN SERVICE	65,377,707	62,938,358	0.962688
17				
18				
19	ELECTRIC PLANT HELD FOR FUTURE USE			
20				
21	PLT FUTURE USE - DISTRIBUTION	33,306	33,306	1.000000
22	PLT FUTURE USE - GENERAL	27,306	26,287	0.962686
23	PLT FUTURE USE - OTHER PRODUCTION	285,307	272,549	0.955284
24	PLT FUTURE USE - TRANSMISSION	35,674	32,332	0.906327
25	ELECTRIC PLANT HELD FOR FUTURE USE	381,592	364,474	0.955140
26				
27	ELECTRIC PLANT HELD FOR FUTURE USE	381,592	364,474	0.955140
28				
29				
30	CONSTRUCTION WORK IN PROGRESS			
31				
32	CWIP - CAPACITY CLAUSE	3,823	3,658	0.956737
33	CWIP - CONSERVATION CLAUSE	2,550	2,550	1.000000
34	CWIP - DISTRIBUTION	329,295	329,295	1.000000
35	CWIP - ENVIRONMENTAL CLAUSE	41,475	39,603	0.954871

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION:

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

Type of Data Shown:

X Projected Test Year Ended: 12/31/22

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

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

Witness: Scott R. Bores, Tara B. DuBose

Liz Fuentes

COMPANY: FLORIDA POWER & LIGHT COMPANY  
AND SUBSIDIARIES

DOCKET NO.: 20210015-EI

(\$000)

	(1)	(2)	(3)	(4)
Line No.	DESCRIPTION	TOTAL COMPANY (1)	FPSC JURISDICTIONAL	JURISDICTIONAL FACTOR
1	CWIP - GENERAL	217,676	209,554	0.962686
2	CWIP - INTANGIBLE PLANT	177,164	170,554	0.962686
3	CWIP - NUCLEAR	540,588	516,807	0.956008
4	CWIP - OTHER PRODUCTION	1,102,251	1,052,045	0.954451
5	CWIP - STEAM (EXCL COAL)	439	420	0.955751
6	CWIP - STORM PROTECTION CLAUSE	209,565	208,071	0.992871
7	CWIP - TRANSMISSION	1,160,002	1,051,341	0.906327
8	CONSTRUCTION WORK IN PROGRESS	3,784,830	3,583,898	0.946911
9				
10	CONSTRUCTION WORK IN PROGRESS	3,784,830	3,583,898	0.946911
11				
12	ACCUM PROVISION DEPRECIATION - INTANGIBLE			
13				
14	ACC AMORT - INTANGIBLE - CAPACITY	(780)	(746)	0.956737
15	ACC AMORT - INTANGIBLE -ECCR	(4,245)	(4,245)	1.000000
16	ACC PROV DEPR & AMORT - INTANGIBLE	(726,244)	(699,146)	0.962686
17	ACC PROV DEPR & AMORT - INTANGIBLE ARO	(57,084)	(54,954)	0.962686
18	ACC PROV DEPR & AMORT - SURPLUS FLOWBACK - FERC RECLASS	(1,857,535)	0	0.000000
19	ACC PROV DEPR - CAPITAL RECOVERY - FERC RECLASS	(738,440)	0	0.000000
20	ACC PROV DEPR - ITC INTEREST SYNCHRONIZATION	(6,780)	(6,527)	0.962686
21	ACCUM PROVISION DEPRECIATION - INTANGIBLE	(3,391,109)	(765,618)	0.225772
22				
23	ACCUM PROVISION DEPRECIATION - STEAM			
24				
25	ACC PROV DEPR & AMORT - COAL CARS	(2,510)	(2,403)	0.957061
26	ACC PROV DEPR & AMORT - STEAM	792,796	756,852	0.954662
27	ACC PROV DEPR & AMORT - STEAM - CAPACITY	342	327	0.956737
28	ACC PROV DEPR & AMORT - STEAM - ECRC	530,136	506,212	0.954871
29	ACC PROV DEPR & AMORT - STEAM 2016 FLOWBACK	71,375	71,375	1.000000
30	ACC PROV DEPR & AMORT - STEAM MARTIN PIPELINE	(371)	(355)	0.957061
31	ACC PROV DEPR - FOSSIL DECOM	(139,150)	(132,726)	0.953835
32	ACC PROV DEPR - SURPLUS DISMANTLEMENT - FERC RECLASS	(146,014)	0	0.000000
33	ACCUM PROVISION DEPRECIATION - STEAM	1,106,603	1,199,282	1.083751
34				
35	ACCUM PROVISION DEPRECIATION - NUCLEAR			

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION:

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

Type of Data Shown:

X Projected Test Year Ended: 12/31/22

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

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

Witness: Scott R. Bores, Tara B. DuBose

Liz Fuentes

COMPANY: FLORIDA POWER & LIGHT COMPANY  
AND SUBSIDIARIES

DOCKET NO.: 20210015-EI

(\$000)

Line No.	DESCRIPTION	(1) TOTAL COMPANY (1)	(2) FPSC JURISDICTIONAL	(3) JURISDICTIONAL FACTOR	(4)
1					
2	ACC PROV DEPR & AMORT - NCRC AVOIDED AFUDC - INTANG - FERC	(11,213)	0	0.000000	
3	ACC PROV DEPR & AMORT - NCRC AVOIDED AFUDC - NUCL - FERC F	(46,569)	0	0.000000	
4	ACC PROV DEPR & AMORT - NUCLEAR - CAPACITY	(19,838)	(18,979)	0.956737	
5	ACC PROV DEPR & AMORT - NUCLEAR - ECRC	(13,968)	(13,338)	0.954871	
6	ACC PROV DEPR & AMORT - NUCLEAR 2016 FLOWBACK	(136,261)	(136,261)	1.000000	
7	ACC PROV DEPR & AMORT - ST LUCIE 1	(777,457)	(743,255)	0.956008	
8	ACC PROV DEPR & AMORT - ST LUCIE 2	(877,665)	(839,055)	0.956008	
9	ACC PROV DEPR & AMORT - ST LUCIE COM	(304,478)	(291,084)	0.956008	
10	ACC PROV DEPR & AMORT - TURKEY POINT	(1,845,007)	(1,763,842)	0.956008	
11	ACCUM PROVISION DEPRECIATION - NUCLEAR	(4,032,456)	(3,805,813)	0.943795	
12					
13	ACCUM PROVISION DEPRECIATION - OTHER				
14					
15	ACC PROV DEPR & AMORT - DISMANTLEMENT -OTH	(116,316)	(110,811)	0.952672	
16	ACC PROV DEPR & AMORT - DISMANTLEMENT -OTHER PROD (ECRC	(7,215)	(6,890)	0.954871	
17	ACC PROV DEPR & AMORT - OTH PROD	(2,325,802)	(2,216,780)	0.953125	
18	ACC PROV DEPR & AMORT - OTH PROD - CAPACITY	(1,237)	(1,183)	0.956737	
19	ACC PROV DEPR & AMORT - OTH PROD - ECRC	(238,769)	(227,993)	0.954871	
20	ACC PROV DEPR & AMORT - OTHER 2016 FLOWBACK	(188,169)	(188,169)	1.000000	
21	ACCUM PROVISION DEPRECIATION - OTHER	(2,877,509)	(2,751,827)	0.956323	
22					
23	ACCUM PROVISION DEPRECIATION - TRANSMISSION				
24					
25	ACC PROV DEPR & AMORT - AVOIDED AFUDC - TRANS - FERC RECL	(169)	0	0.000000	
26	ACC PROV DEPR & AMORT - TRANS - ECRC	(2,747)	(2,623)	0.954871	
27	ACC PROV DEPR & AMORT - TRANS 2016 FLOWBACK	298,476	298,476	1.000000	
28	ACC PROV DEPR & AMORT - TRANSMISSION	(1,677,292)	(1,512,425)	0.901706	
29	ACC PROV DEPR & AMORT - TRANSMISSION - GSU	(123,310)	(117,677)	0.954322	
30	ACC PROV DEPR & AMORT - TRANSMISSION - OTHER RETAIL	(28,193)	(28,193)	1.000000	
31	ACC PROV DEPR & AMORT - TRANSMISSION - OTHER WHOLESALE	(1,020)	0	0.000000	
32	ACC PROV DEPR & AMORT - TRANSMISSION - SPPC	(1,017)	(1,010)	0.992871	
33	ACCUM PROVISION DEPRECIATION - TRANSMISSION	(1,535,271)	(1,363,452)	0.888085	
34					
35	ACCUM PROVISION DEPRECIATION - DISTRIBUTION				

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION:

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

Type of Data Shown:

X Projected Test Year Ended: 12/31/22

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

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

Witness: Scott R. Bores, Tara B. DuBose

Liz Fuentes

COMPANY: FLORIDA POWER & LIGHT COMPANY  
AND SUBSIDIARIES

DOCKET NO.: 20210015-EI

(\$000)

Line No.	DESCRIPTION	(1) TOTAL COMPANY (1)	(2) FPSC JURISDICTIONAL	(3) JURISDICTIONAL FACTOR	(4)
1					
2	ACC PROV DEPR & AMORT - DISTRIBUTION - ECRC	(3,150)	(3,007)		0.954871
3	ACC PROV DEPR & AMORT - DISTRIBUTION - SPPC	(19,522)	(19,383)		0.992871
4	ACC PROV DEPR & AMORT - DISTRIBUTION 2016 FLOWBACK	577,485	577,485		1.000000
5	ACC PROV DEPR & AMORT - DISTRIBUTION ACCT 360	(611)	(611)		1.000000
6	ACC PROV DEPR & AMORT - DISTRIBUTION ACCT 361	(77,606)	(77,606)		1.000000
7	ACC PROV DEPR & AMORT - DISTRIBUTION ACCT 362	(651,230)	(651,230)		1.000000
8	ACC PROV DEPR & AMORT - DISTRIBUTION ACCT 362 - ECCR	(6,454)	(6,454)		1.000000
9	ACC PROV DEPR & AMORT - DISTRIBUTION ACCT 363	(2,327)	(2,327)		1.000000
10	ACC PROV DEPR & AMORT - DISTRIBUTION ACCT 364	(581,929)	(581,929)		1.000000
11	ACC PROV DEPR & AMORT - DISTRIBUTION ACCT 365	(683,028)	(683,028)		1.000000
12	ACC PROV DEPR & AMORT - DISTRIBUTION ACCT 366	(537,555)	(537,555)		1.000000
13	ACC PROV DEPR & AMORT - DISTRIBUTION ACCT 367	(859,470)	(859,470)		1.000000
14	ACC PROV DEPR & AMORT - DISTRIBUTION ACCT 368	(1,045,675)	(1,045,675)		1.000000
15	ACC PROV DEPR & AMORT - DISTRIBUTION ACCT 369	(586,301)	(586,301)		1.000000
16	ACC PROV DEPR & AMORT - DISTRIBUTION ACCT 370	(420,440)	(418,800)		0.996099
17	ACC PROV DEPR & AMORT - DISTRIBUTION ACCT 371	(44,811)	(44,811)		1.000000
18	ACC PROV DEPR & AMORT - DISTRIBUTION ACCT 371 - ECCR	(4,465)	(4,465)		1.000000
19	ACC PROV DEPR & AMORT - DISTRIBUTION ACCT 373	(106,913)	(106,913)		1.000000
20	ACCUM PROVISION DEPRECIATION - DISTRIBUTION	(5,054,002)	(5,052,080)		0.999620
21					
22	ACCUM PROVISION DEPRECIATION - GENERAL				
23					
24	ACC PROV DEPR & AMORT - GENERAL 2016 FLOWBACK	25,954	25,954		1.000000
25	ACC PROV DEPR & AMORT - GENERAL PLANT STRUCTURES	(155,509)	(149,707)		0.962686
26	ACC PROV DEPR & AMORT - GENERAL PLANT TRANSPORT EQUIP	(248,733)	(239,452)		0.962686
27	ACC PROV DEPR & AMORT - GENERAL PLT OTH (EXCL ECCR)	(404,386)	(389,297)		0.962686
28	ACC PROV DEPR & AMORT - GENERAL PLT OTH - CAPACITY	(2)	(2)		0.956737
29	ACC PROV DEPR & AMORT - GENERAL PLT OTH - ECCR	(142)	(142)		1.000000
30	ACC PROV DEPR & AMORT - GENERAL PLT OTH - ECRC	(1,477)	(1,410)		0.954871
31	ACC PROV DEPR & AMORT - PROPERTY UNDER CAPITAL LEASES	(42,241)	(40,665)		0.962686
32	ACCUM PROVISION DEPRECIATION - GENERAL	(826,538)	(794,722)		0.961507
33					
34	ACCUM PROVISION DEPRECIATION - NUCLEAR DECOMMISSIONING				
35					

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION:

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

Type of Data Shown:

X Projected Test Year Ended: 12/31/22

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

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

Witness: Scott R. Bores, Tara B. DuBose

Liz Fuentes

COMPANY: FLORIDA POWER & LIGHT COMPANY  
AND SUBSIDIARIES

DOCKET NO.: 20210015-EI

(\$000)

	(1)	(2)	(3)	(4)
Line No.	DESCRIPTION	TOTAL COMPANY (1)	FPSC JURISDICTIONAL	JURISDICTIONAL FACTOR
1	ACC PROV DEPR - DECOMMISSIONING RESERVE - ARO CONTRA	4,925,568	4,741,777	0.962686
2	ACC PROV DEPR - NUCLEAR DECOMMISSIONING RESERVE	(5,649,248)	(5,400,728)	0.956008
3	ACCUM PROVISION DEPRECIATION - NUCLEAR DECOMMISSIONING	(723,680)	(658,950)	0.910554
4				
5	ACQUISITION ADJUSTMENT - RESERVE			
6				
7	ACC PROV DEPR - AMORT ELECT PLANT	20,179	19,234	0.953153
8	ACC PROV DEPR - VERO AMORT ELECT PLANT	(13,060)	(13,060)	1.000000
9	ACQUISITION ADJUSTMENT - RESERVE	7,120	6,174	0.867222
10				
11	ACCUM PROVISION DEPRECIATION	(17,326,842)	(13,987,007)	0.807245
12				
13	NUCLEAR FUEL			
14				
15	ACCUM PROV FOR AMORT OF NUCLEAR FUEL ASSEMBLIES	(468,906)	(442,478)	0.943639
16	NUCLEAR FUEL ASSEMBLIES IN REACTOR	616,700	581,943	0.943639
17	NUCLEAR FUEL IN PROCESS	483,775	456,510	0.943639
18	SPENT NUCLEAR FUEL	86,596	81,716	0.943639
19	NUCLEAR FUEL	718,166	677,690	0.943639
20				
21	NUCLEAR FUEL	718,166	677,690	0.943639
22				
23	WORKING CAPITAL ASSETS			
24				
25	ACCRUED UTILITY REVENUES - FERC	(2,269)	0	0.000000
26	ACCRUED UTILITY REVENUES - FPSC	291,744	291,744	1.000000
27	ACCTS RECEIV FROM ASSOCIATED COMPANIES	46,047	44,502	0.966457
28	ACCUM PROVISION FR UNCOLLECTIBLE ACCTS	(8,348)	(8,348)	1.000000
29	CASH	54,133	52,317	0.966457
30	CLEARING ACCOUNTS - OTHER	16	15	0.966457
31	CUSTOMER ACCOUNTS RECEIVABLE	814,137	814,137	1.000000
32	DEFERRED LOSSES FROM DISPOSITION OF UTILITY PLT	13	13	0.966457
33	FUEL STOCK	133,239	127,250	0.955051
34	INTEREST AND DIVIDENDS RECEIVABLE	42	40	0.966457
35	MISC CUR & ACC ASSTS - JOB ACCT OTHER	28,342	27,391	0.966457

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION:

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

Type of Data Shown:

X Projected Test Year Ended: 12/31/22

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

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

Witness: Scott R. Bores, Tara B. DuBose

Liz Fuentes

COMPANY: FLORIDA POWER & LIGHT COMPANY  
AND SUBSIDIARIES

DOCKET NO.: 20210015-EI

(\$000)

	(1)	(2)	(3)	(4)
Line No.	DESCRIPTION	TOTAL COMPANY (1)	FPSC JURISDICTIONAL	JURISDICTIONAL FACTOR
1	MISC DEF DEBITS - 2021 RATE CASE	4,102	4,102	1.000000
2	MISC DEF DEBITS - DEFERRED PENSION DEBIT	1,676,366	1,613,815	0.962686
3	MISC DEF DEBITS - FIN 48 - INTEREST REC	758	733	0.966457
4	MISC DEF DEBITS - GPIF	2,769	2,769	1.000000
5	MISC DEF DEBITS - OTHER	279,533	270,157	0.966457
6	MISC DEF DEBITS - STORM MAINT - OFFSET	(2,000,092)	(1,929,850)	0.964881
7	MISC DEF DEBITS - STORM MAINTENANCE	2,000,092	1,929,850	0.964881
8	NOTES RECEIV FROM ASSOCIATED COMPANIES	160,000	154,633	0.966457
9	OTH ACCTS REC - MISCELLANEOUS	141,076	136,344	0.966457
10	OTHER REG ASSETS - ASSET OPTIMIZATION	1,320	1,263	0.957061
11	OTHER REG ASSETS - CAPITAL RECOVERY - FERC RECLASS	738,440	0	0.000000
12	OTHER REG ASSETS - CEDAR BAY - TAX GROSS UP	87,556	83,768	0.956737
13	OTHER REG ASSETS - CEDAR BAY PPA LOSS - CAPACITY	139,420	133,388	0.956737
14	OTHER REG ASSETS - CONVERTIBLE ITC DEPR LOSS	35,293	33,700	0.954871
15	OTHER REG ASSETS - DEPREC SURPLUS FLOWBACK - FERC RECLA	1,208,676	0	0.000000
16	OTHER REG ASSETS - DEPREC SURPLUS FLOWBACK 2016 - FERC R	648,860	0	0.000000
17	OTHER REG ASSETS - DISMANTLEMENT SURPLUS - FERC RECLASS	146,014	0	0.000000
18	OTHER REG ASSETS - ICL	175,583	167,987	0.956737
19	OTHER REG ASSETS - NUCLEAR MAINT RESERVE	90,188	86,221	0.956008
20	OTHER REG ASSETS - OTHER	40,925	39,552	0.966457
21	OTHER REG ASSETS - UNDERRECOVERED CAP COSTS	7,569	7,569	1.000000
22	OTHER REG ASSETS - UNDERRECOVERED CONSERVATION COSTS	16	16	1.000000
23	OTHER REG ASSETS - UNDERRECOVERED ECRC COSTS	1,290	1,290	1.000000
24	OTHER REG ASSETS - UNDERRECOVERED FUEL COST - FERC	1,133	0	0.000000
25	OTHER REG ASSETS - UNDERRECOVERED FUEL COSTS - FPSC	129,410	129,410	1.000000
26	OTHER SPECIAL DEPOSITS	2,122	2,051	0.966457
27	PLANT MATERIALS & OPERATING SUPPLIES	503,813	486,119	0.964881
28	PRELIM SURVEY & INVESTIGATION CHARGES & RIGHT OF WAY	35,539	34,347	0.966457
29	PREPAYMENTS - GENERAL	58,820	56,847	0.966457
30	PREPAYMENTS - INTEREST PAPER & DEBT	5,982	5,772	0.964881
31	PREPAYMENTS - SWAPC ECCR	35,683	35,683	1.000000
32	RENTS RECEIVABLE	27,820	26,886	0.966457
33	STORES EXPENSE	233	224	0.964881

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION:

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

Type of Data Shown:

X Projected Test Year Ended: 12/31/22

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

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

Witness: Scott R. Bores, Tara B. DuBose

Liz Fuentes

COMPANY: FLORIDA POWER & LIGHT COMPANY  
AND SUBSIDIARIES

DOCKET NO.: 20210015-EI

(\$000)

	(1)	(2)	(3)	(4)
Line No.	DESCRIPTION	TOTAL COMPANY (1)	FPSC JURISDICTIONAL	JURISDICTIONAL FACTOR
1	UNRECOVERED PLANT & REGULATORY COSTS - ECRC	174,609	166,729	0.954871
2	WORKING FUNDS	114	111	0.966457
3	WORKING CAPITAL ASSETS	7,918,126	5,030,548	0.635321
4				
5	WORKING CAPITAL LIABILITIES			
6				
7	ACC MISC OPER PROV - DEFERRED COMPENSATION	(21,603)	(20,797)	0.962686
8	ACC MISC OPER PROV - MISCELLANEOUS OPER RESERVES	(194,492)	(187,968)	0.966457
9	ACCTS PAY - GENERAL	(713,785)	(689,843)	0.966457
10	ACCTS PAYABLE - ASSOCIATED COMPANIES	(38,038)	(36,762)	0.966457
11	ACCUM PROV INJURIES & DAMAGES - WORKERS COMPENSATION	(20,000)	(19,254)	0.962686
12	ACCUM PROV PEN/BENFS-POST RETIREMENT BENEFITS	(146,585)	(141,115)	0.962686
13	ACCUM PROVISION FOR PROPERTY INSURANCE	(118,828)	(118,828)	1.000000
14	CUSTOMER ADVANCES FOR CONSTRUCTION	(1,216)	(1,175)	0.966457
15	CUSTOMER DEPOSITS - MARGIN CALL COLLATERAL	(3)	(3)	0.966457
16	CUSTOMER DEPOSITS - NON-ELECTRIC	(74)	(72)	0.966457
17	DEFERRED GAINS FUTURE USE	(31,527)	(30,470)	0.966457
18	INTEREST ACCRUED ON CUSTOMER DEPOSITS	(4,635)	(4,635)	1.000000
19	INTEREST ACCRUED ON LONG - TERM DEBT	(164,219)	(158,710)	0.966457
20	MISC CURR & ACC LIAB - JOBBING ACCOUNTS ADVANCED	(25,876)	(25,008)	0.966457
21	MISC CURR & ACC LIAB - MISCELLANEOUS - FERC	(309)	0	0.000000
22	MISC CURR & ACC LIAB - OTHER	(569,037)	(549,950)	0.966457
23	MISC CURR & ACC LIAB - POLE ATTACHMENT RENTALS	(5,130)	(5,130)	1.000000
24	MISC CURR & ACC LIAB - POLE ATTCH RENT - PHONE	(9,279)	(9,279)	1.000000
25	OTHER DEFCD CREDITS - INCOME TAX PAYABLE - FIN48	(45,402)	(43,879)	0.966457
26	OTHER DEFCD CREDITS - OTHER	(140,470)	(135,759)	0.966457
27	OTHER NON CURRENT LIABILITY - ARO LIABILITY	(2,524,873)	(2,430,661)	0.962686
28	OTHER REG LIAB - ARO LIABILITY	(2,703,097)	(2,602,234)	0.962686
29	OTHER REG LIAB - BASE	(85)	(85)	1.000000
30	OTHER REG LIAB - CONVERTIBLE ITC GROSS-UP	(70,586)	(67,400)	0.954871
31	OTHER REG LIAB - COST RECOVERY - ECRC	(6,432)	(6,142)	0.954871
32	OTHER REG LIAB - DEFERRED TAX CAPACITY - CEDAR BAY	(1,826)	(1,747)	0.956737
33	OTHER REG LIAB - DEFCD GAIN LAND SALES - PIS	(10,115)	(9,775)	0.966457
34	OTHER REG LIAB - GAINS ON SALE EMISSION ALLOW	(0)	(0)	0.954871

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION:

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

Type of Data Shown:

X Projected Test Year Ended: 12/31/22

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

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

Witness: Scott R. Bores, Tara B. DuBose

Liz Fuentes

COMPANY: FLORIDA POWER & LIGHT COMPANY  
AND SUBSIDIARIES

DOCKET NO.: 20210015-EI

(\$000)

	(1)	(2)	(3)	(4)
Line No.	DESCRIPTION	TOTAL COMPANY (1)	FPSC JURISDICTIONAL	JURISDICTIONAL FACTOR
1	OTHER REG LIAB - INTEREST INCOME - FIN 48	(798)	(771)	0.966457
2	OTHER REG LIAB - NCRC AVOIDED AFUDC	(110,705)	0	0.000000
3	OTHER REG LIAB - NUCLEAR COST RECOVERY	(241,631)	(241,631)	1.000000
4	OTHER REG LIAB - OVERRECOVERED CAPACITY REVENUES	(185)	(185)	1.000000
5	OTHER REG LIAB - OVERRECOVERED ECCR REVENUES	(3,451)	(3,451)	1.000000
6	OTHER REG LIAB - OVERRECOVERED ENVIRONMENTL REVNUS	(831)	(831)	1.000000
7	OTHER REG LIAB - OVERRECOVERED FUEL REVNUS FERC	(35)	0	0.000000
8	OTHER REG LIAB - OVERRECOVERED SPPC REVENUES	(6,815)	(6,815)	1.000000
9	OTHER REG LIAB - SWAPC ECCR	(33,745)	(33,745)	1.000000
10	OTHER REG LIAB - TAX AUDIT REFUND INTEREST	(596)	(576)	0.966457
11	TAX COLLECTIONS PAYABLE	(97,276)	(94,013)	0.966457
12	TAXES ACCRUED - CITY & COUNTY REAL & PERSONAL PROPERTY	(259,801)	(250,852)	0.965555
13	TAXES ACCRUED - FEDERAL INCOME TAXES	(37,602)	(36,340)	0.966457
14	TAXES ACCRUED - OTHER	(10,574)	(10,219)	0.966457
15	TAXES ACCRUED - REVENUE TAXES	(97,386)	(97,386)	1.000000
16	TAXES ACCRUED - STATE INCOME TAXES	6,422	6,207	0.966457
17	WORKING CAPITAL LIABILITIES	(8,462,528)	(8,067,288)	0.953295
18				
19	TOTAL WORKING CAPITAL	(544,402)	(3,036,740)	5.578120
20				
21	TOTAL RATE BASE	52,391,051	50,540,673	0.964681
22				
23	NOTE:			
24	(1) AMOUNTS EXCLUDE NON-UTILITY BALANCES			
25				
26	NOTE: TOTALS MAY NOT ADD DUE TO ROUNDING.			
27				
28				
29				
30				
31				
32				
33				
34				



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

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

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

(\$000 WHERE APPLICABLE)

DOCKET NO.: 20210015-EI

Witness: Scott R. Bores

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	
Line No.	Account / Sub-account Number	MFR Line	Depreciation Rate	Plant Balance Beg. of Year	Total Plant Added	Total Plant Retired	Adjustments or Transfers	Plant Balance End of Year	13-Month Average
1		<b>INTANGIBLE PLANT</b>							
2		Intangible Plant	Various	1,604,295	283,471	(51,075)	0	1,836,691	1,676,058
3		<b>TOTAL INTANGIBLE PLANT</b>		<b>1,604,295</b>	<b>283,471</b>	<b>(51,075)</b>	<b>0</b>	<b>1,836,691</b>	<b>1,676,058</b>
4									
5		<b>STEAM PRODUCTION</b>							
6		Scherer Unit 4	2.5	1,300,465	8,762	(1,309,227)	0	0	100,036
7		Manatee Common	3.3	213,578	0	(1,080)	(213,091)	(593)	16,013
8		Manatee 1/2 Common	3.3	(8)	(1)	(95,835)	95,844	0	(1)
9		Manatee Unit 1	4.4	296,797	323	(297,003)	(117)	0	22,831
10		Manatee Unit 2	4.6	300,237	153	(300,390)	0	0	23,095
11		Other Steam Production	3.2	(282)	(100)	(223)	(0)	(605)	(491)
12		<b>TOTAL STEAM PRODUCTION</b>		<b>2,110,788</b>	<b>9,137</b>	<b>(2,003,759)</b>	<b>(117,364)</b>	<b>(1,198)</b>	<b>161,484</b>
13									
14		<b>NUCLEAR PRODUCTION</b>							
15		St Lucie Common	2.4	604,195	24,782	(10,310)	0	618,667	607,203
16		St Lucie Unit 1	3.9	1,736,861	47,947	(16,229)	0	1,768,579	1,746,402
17		St Lucie Unit 2	2.8	2,007,335	40,787	(11,670)	0	2,036,452	2,020,834
18		Turkey Point U3/U4 Common	3.7	747,029	120,239	(7,118)	0	860,150	791,510
19		Turkey Point Unit 3	5.4	1,813,925	31,610	(24,179)	0	1,821,356	1,816,215
20		Turkey Point Unit 4	4.7	1,646,613	19,525	(12,501)	0	1,653,637	1,649,853
21		<b>TOTAL NUCLEAR PRODUCTION</b>		<b>8,555,958</b>	<b>284,890</b>	<b>(82,008)</b>	<b>0</b>	<b>8,758,841</b>	<b>8,632,017</b>
22									
23		<b>OTHER PRODUCTION</b>							
24		Riviera Beach Energy Center	3.4	991,631	15,152	(3,103)	0	1,003,680	1,001,007
25		Dania Beach Energy Center	3.5	8,210	838,640	0	0	846,850	449,742
26		Sanford Common	2.8	174,794	3,125	(877)	0	177,042	175,766
27		Sanford Unit 4	5.3	568,682	5,832	(5,755)	0	568,759	569,308
28		Sanford Unit 5	5.2	575,938	3,178	(12,167)	2,922	569,872	571,772
29		Lauderdale Common	3.6	33,732	7	(517)	0	33,223	33,441
30		Ft Myers Common	3.2	51,116	7	(363)	0	50,760	50,946
31		Ft Myers Unit 2	4.8	1,064,135	26,124	(10,365)	2,922	1,082,816	1,074,159
32		Ft Myers Unit 3	4.1	133,094	209	(5,874)	2,502	129,930	130,009
33		Port Everglades Energy Center	3.6	1,175,320	18,849	(21,994)	6,002	1,178,177	1,177,909
34		Cape Canaveral	3.8	952,529	84,411	(48,641)	18,996	1,007,295	971,279

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

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

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

(\$000 WHERE APPLICABLE)

DOCKET NO.: 20210015-EI

Witness: Scott R. Bores

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Line No.	Account / Sub-account Number	MFR Line	Depreciation Rate	Plant Balance Beg. of Year	Total Plant Added	Total Plant Retired	Adjustments or Transfers	Plant Balance End of Year	13-Month Average
1		Martin Common	2.4	250,915	9,516	(1,283)	0	259,149	254,956
2		Martin Unit 3/4 Common	2.4	95,893	3,352	(605)	0	98,640	98,071
3		Martin Unit 3	5.0	277,155	14,027	(48,913)	27,433	269,703	260,137
4		Martin Unit 4	4.8	277,908	2,859	(19,076)	0	261,691	271,383
5		Martin Unit 8	4.8	719,240	33,917	(31,686)	8,207	729,678	723,832
6		Turkey Point Unit 5	4.2	721,559	8,454	(9,711)	0	720,302	722,459
7		Manatee Unit 3	4.4	669,560	126,096	(62,408)	144,348	877,595	813,881
8		West County Common	6.5	293,299	118,858	(778)	0	411,379	360,164
9		West County Unit 1	4.5	702,967	18,560	(48,648)	0	672,879	697,407
10		West County Unit 2	4.9	540,117	47,381	(63,830)	35,513	559,181	516,220
11		West County Unit 3	3.8	899,482	36,504	(14,143)	14,382	936,224	919,313
12		Okeechobee Clean Energy Center	3.5	1,187,293	38,764	(47,984)	16,699	1,194,772	1,201,195
13									
14		Lauderdale GTs	7.4	25,510	0	(49)	0	25,461	25,485
15		Ft Myers GTs	7.6	41,517	0	(90)	0	41,427	41,472
16		Lauderdale Peakers	2.9	399,756	2,675	(22)	0	402,408	401,230
17		Ft Myers Peakers	2.9	159,740	1,398	(5,570)	3,342	158,910	157,144
18									
19		Manatee Solar	3.4	125,234	0	(14)	0	125,220	125,225
20		Martin Solar	2.9	427,812	2,626	(1,475)	0	428,963	428,428
21		Desoto Solar	3.4	147,559	798	(8)	0	148,349	147,804
22		Space Coast Solar	3.3	61,569	(0)	(1)	0	61,568	61,569
23		Babcock Ranch Solar	3.4	145,805	49	(14)	0	145,840	145,836
24		Citrus Solar	3.4	134,184	48	(14)	0	134,218	134,215
25		Sabal Palm Solar	3.4	77,795	0	0	0	77,795	77,795
26		Magnolia Springs Solar	3.4	74,546	219	0	0	74,765	74,725
27		Hibiscus Solar	3.4	95,354	0	0	0	95,354	95,354
28		Egret Solar	3.4	72,843	0	0	0	72,843	72,843
29		Pelican Solar	3.4	73,384	0	0	0	73,384	73,384
30		Coral Farms Solar	3.4	88,012	0	0	0	88,012	88,012
31		Horizon Solar	3.4	88,786	0	0	0	88,786	88,786
32		Ibis Solar	3.4	91,465	0	0	0	91,465	91,465
33		Hammock Solar	3.4	93,627	0	0	0	93,627	93,627
34		Interstate Solar	3.4	89,822	2	0	0	89,824	89,824
35		Twin Lakes Solar	3.4	78,628	0	0	0	78,628	78,628
36		Krome Solar	3.4	82,732	0	0	0	82,732	82,732
37		Osprey Solar	3.4	88,391	0	0	0	88,391	88,391
38		Blue Cypress Solar	3.4	90,412	26	(5)	0	90,432	90,429
39		Loggerhead Solar	3.4	90,672	0	0	0	90,672	90,672

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

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

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

(\$000 WHERE APPLICABLE)

DOCKET NO.: 20210015-EI

Witness: Scott R. Bores

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	
Line No.	Account / Sub-account Number	MFR Line	Depreciation Rate	Plant Balance Beg. of Year	Total Plant Added	Total Plant Retired	Adjustments or Transfers	Plant Balance End of Year	13-Month Average
1		Barefoot Bay solar	3.4	90,615	0	0	0	90,615	90,615
2		Indian River Solar	3.4	87,613	0	0	0	87,613	87,613
3		Echo River Solar	3.4	95,267	0	0	0	95,267	95,267
4		Northern Preserve Solar	3.4	67,795	0	0	0	67,795	67,795
5		Sunshine Gateway Solar	3.4	89,404	0	0	0	89,404	89,404
6		Blue Heron Solar	3.4	79,432	0	0	0	79,432	79,432
7		Sweetbay Solar	3.4	70,041	0	0	0	70,041	70,041
8		Trailside Solar	3.4	72,999	0	0	0	72,999	72,999
9		Lakeside Solar	3.4	70,471	0	0	0	70,471	70,471
10		Cattle Ranch Solar	3.4	76,108	0	0	0	76,108	76,108
11		Okeechobee Solar	3.4	99,482	0	0	0	99,482	99,482
12		Southfork Solar	3.4	97,146	0	0	0	97,146	97,146
13		Palm Bay Solar	3.4	82,997	0	0	0	82,997	82,997
14		Willow South Solar	3.4	74,442	0	0	0	74,442	74,442
15		Nassau Solar	3.4	75,837	0	0	0	75,837	75,837
16		Union Springs Solar	3.4	73,563	0	0	0	73,563	73,563
17		Orange Blossom	3.4	76,865	0	0	0	76,865	76,865
18		Babcock Ranch Reserve Solar	3.4	79,203	0	0	0	79,203	79,203
19		Discovery Solar Energy Center	3.4	85,378	0	0	0	85,378	85,378
20		Rodeo Solar	3.4	74,652	0	0	0	74,652	74,652
21		Fort Drum Solar	3.4	73,293	0	0	0	73,293	73,293
22		Grove Solar	3.4	83,958	0	0	0	83,958	83,958
23		Elder Branch Solar	3.4	92,280	0	0	0	92,280	92,280
24		Sundew Solar	3.4	91,135	0	0	0	91,135	91,135
25		Ghost Orchid Solar	3.4	88,924	0	0	0	88,924	88,924
26		Sawgrass Solar	3.4	87,310	0	0	0	87,310	87,310
27		Immokalee Solar	3.4	86,833	0	0	0	86,833	86,833
28		Everglades Solar	3.4	0	89,765	0	0	89,765	6,905
29		Whitetail Solar	3.4	0	84,988	0	0	84,988	6,538
30		Bluefield Solar	3.4	0	77,598	0	0	77,598	5,969
31		Cavendish Solar	3.4	0	81,523	0	0	81,523	6,271
32		Anhinga Solar	3.4	0	85,913	0	0	85,913	6,609
33		Blackwater Solar	3.4	0	83,999	0	0	83,999	6,461
34		Chipola Solar	3.4	0	88,237	0	0	88,237	6,787
35		Chautauqua Solar	3.4	0	85,332	0	0	85,332	6,564
36		First City Solar	3.4	0	84,309	0	0	84,309	6,485
37		Apalachee Solar	3.4	0	86,236	0	0	86,236	6,634
38		C&I Solar Partnership	3.4	14,374	0	0	0	14,374	14,374
39		Voluntary Solar Partnership	3.4	38,866	2,009	0	0	40,874	39,790

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

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

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

(\$000 WHERE APPLICABLE)

DOCKET NO.: 20210015-EI

Witness: Scott R. Bores

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	
Line No.	Account / Sub-account Number	MFR Line	Depreciation Rate	Plant Balance Beg. of Year	Total Plant Added	Total Plant Retired	Adjustments or Transfers	Plant Balance End of Year	13-Month Average
1		Dania Beach Energy Storage	10.0	26,111	33	0	0	26,144	26,128
2		Manatee Energy Storage Center	10.0	306,619	0	0	0	306,619	306,619
3		Echo River Energy Storage Center	10.0	20,206	250	0	0	20,456	20,437
4		Sunshine Gateway Energy Storage Center	10.0	20,207	250	0	0	20,457	20,438
5		Future Battery Storage	10.0	22,207	93	0	0	22,300	22,253
6									
7		Minor Other Production	4.2	81,262	25,530	(94)	0	106,698	94,604
8		TOTAL OTHER PRODUCTION		18,062,622	2,337,724	(466,078)	283,268	20,217,536	18,822,340
9									
10		<u>TRANSMISSION</u>							
11		Transmission	2.1	7,357,132	1,273,607	(147,705)	0	8,483,034	7,838,423
12	353.1	Transmission - GSU	2.6	428,784	26,568	(935)	0	454,417	437,241
13		Transmission - Gen Leads	2.0	194,174	0	(372)	0	193,802	193,988
14		Transmission - Radials Retail	2.0	72,963	0	(128)	0	72,835	72,899
15		TOTAL TRANSMISSION		8,053,054	1,300,175	(149,141)	0	9,204,088	8,542,551
16									
17		<u>DISTRIBUTION SUBSTATION</u>							
18	361	Structures & Improvement	1.8	318,544	28,058	(387)	0	346,215	332,433
19	362	Station Equipment	1.9	2,686,626	360,361	(14,816)	0	3,032,171	2,860,131
20		Other Distribution Substation	1.9	7,771	10,063	0	0	17,834	13,354
21		TOTAL DISTRIBUTION SUBSTATION		3,012,941	398,482	(15,204)	0	3,396,220	3,205,917
22									
23		<u>DISTRIBUTION LINE FACILITIES</u>							
24	363	Storage Battery Equip	10.0	4,106	0	0	0	4,106	4,106
25	364	Poles, Towers & Fixtures	3.2	3,170,151	261,135	(9,675)	0	3,421,610	3,295,468
26	365	Overhead Conductors & Devices	2.6	3,761,757	267,157	(23,448)	0	4,005,466	3,883,190
27	366	Underground Conduit	1.5	2,332,818	104,651	(554)	0	2,436,915	2,384,701
28	367	UG Conductors & Devices	1.9	3,396,222	197,743	(18,950)	0	3,575,016	3,485,307
29	368	Line Transformers	3.0	3,022,191	162,509	(44,352)	0	3,140,348	3,081,013
30	369	Services	2.6	1,578,347	76,514	(4,068)	0	1,650,794	1,614,450
31	370	Meters	2.8	113,237	5,430	(24)	0	118,643	115,931
32	370.1	AMI Meters	6.0	763,190	33,988	(10,919)	0	786,258	774,670
33	371	Installations On Customer Premises	3.3	118,044	6,595	(7,300)	0	117,339	115,868
34	373	Street Lighting & Signal Systems	2.5	678,405	54,301	(10,550)	0	722,156	700,195
35		Other Distribution Line	2.6	664,268	914,560	0	0	1,578,827	1,110,693
36		TOTAL DISTRIBUTION LINE		19,602,734	2,084,584	(129,841)	0	21,557,477	20,565,592
37									
38		TOTAL DISTRIBUTION		22,615,675	2,483,066	(145,044)	0	24,953,697	23,771,510

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

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

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

(\$000 WHERE APPLICABLE)

DOCKET NO.: 20210015-EI

Witness: Scott R. Bores

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Line No.	Account / Sub-account Number	MFR Line	Depreciation Rate	Plant Balance Beg. of Year	Total Plant Added	Total Plant Retired	Adjustments or Transfers	Plant Balance End of Year	13-Month Average
1		<u>GENERAL PLANT - BUILDING</u>	1.5	724,467	270,837	(2,740)	0	992,564	864,199
2									
3		<u>GENERAL PLANT - EQUIPMENT</u>	6.3	904,890	219,406	(84,458)	0	1,039,838	960,226
4									
5		<u>GENERAL PLANT - TRANSPORTATION</u>	6.4	515,936	51,956	(394)	0	567,498	543,696
6									
7		TOTAL GENERAL PLANT		2,145,293	542,200	(87,593)	0	2,599,900	2,368,121
8									
9		<u>OTHER ITEMS</u>							
10		Scherer Acquisition Adjustment		107,383	0	(107,383)	0	0	8,260
11		Vero Beach Acquisition Adjustment		110,640	0	0	0	110,640	110,640
12		Asset Retirement Obligation		359,487	0	0	0	359,487	359,487
13		Capital Leases		101,982	0	0	0	101,982	101,982
14		Avoided AFUDC - FERC ReClass		171,857	0	0	(998)	170,859	171,357
15		TOTAL OTHER ITEMS		851,348	0	(107,383)	(998)	742,967	751,726
16									
17		TOTAL DEPRECIABLE PLANT BALANCE		63,999,034	7,240,663	(3,092,081)	164,906	68,312,522	64,725,807
18									
19		NON-DEPRECIABLE PROPERTY		984,322	286,454	0	0	1,270,775	1,045,037
20									
21		TOTAL PLANT BALANCE		64,983,355	7,527,117	(3,092,081)	164,906	69,583,297	65,770,844
22									

NOTE: TOTALS MAY NOT ADD DUE TO ROUNDING.

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

(2) AMOUNTS INCLUDE NON-UTILITY BALANCES

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide the monthly plant balances for each account

Type of Data Shown:

COMPANY: FLORIDA POWER & LIGHT COMPANY  
AND SUBSIDIARIES

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

X Projected Test Year Ended: 12/31/22  
\_ Prior Year Ended: \_\_/\_\_/\_\_  
\_ Historical Test Year Ended: \_\_/\_\_/\_\_

DOCKET NO.: 20210015-EI

(\$000)

Witness: Scott R. Bores

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	
Line No.	Account / Sub-account Number	Account / Sub-account Title	Month Plant Balance Dec-21	Month Plant Balance Jan-22	Month Plant Balance Feb-22	Month Plant Balance Mar-22	Month Plant Balance Apr-22	Month Plant Balance May-22	Month Plant Balance Jun-22	Month Plant Balance Jul-22	Month Plant Balance Aug-22	Month Plant Balance Sep-22	Month Plant Balance Oct-22	Month Plant Balance Nov-22	Month Plant Balance Dec-22	13-Month Average
1		<b>INTANGIBLE PLANT</b>														
2		Intangible Plant	1,604,295	1,578,824	1,592,306	1,607,877	1,615,943	1,620,685	1,695,411	1,712,826	1,721,374	1,724,737	1,733,557	1,744,224	1,836,691	1,676,058
3		TOTAL INTANGIBLE PLANT	1,604,295	1,578,824	1,592,306	1,607,877	1,615,943	1,620,685	1,695,411	1,712,826	1,721,374	1,724,737	1,733,557	1,744,224	1,836,691	1,676,058
4																
5		<b>STEAM PRODUCTION</b>														
6		Scherer Unit 4	1,300,465	0	0	0	0	0	0	0	0	0	0	0	0	100,036
7		Manatee Common	213,578	0	(138)	(138)	(521)	(553)	(563)	(577)	(577)	(577)	(577)	(590)	(593)	16,013
8		Manatee 1/2 Common	(8)	0	0	0	0	0	0	0	0	0	0	0	0	(1)
9		Manatee Unit 1	296,797	0	0	0	0	0	0	0	0	0	0	0	0	22,831
10		Manatee Unit 2	300,237	0	0	0	0	0	0	0	0	0	0	0	0	23,095
11		Other Steam Production	(282)	(309)	(452)	(466)	(477)	(487)	(527)	(540)	(544)	(548)	(569)	(571)	(605)	(491)
12		TOTAL STEAM PRODUCTION	2,110,788	(309)	(589)	(603)	(998)	(1,040)	(1,090)	(1,117)	(1,122)	(1,125)	(1,147)	(1,161)	(1,198)	161,484
13																
14		<b>NUCLEAR PRODUCTION</b>														
15		St Lucie Common	604,195	598,333	600,704	601,812	602,426	604,085	605,504	607,386	609,441	611,417	613,526	616,146	618,667	607,203
16		St Lucie Unit 1	1,736,861	1,737,959	1,738,942	1,739,994	1,740,919	1,741,824	1,742,899	1,744,019	1,746,216	1,750,265	1,755,048	1,759,703	1,768,579	1,746,402
17		St Lucie Unit 2	2,007,335	2,009,244	2,011,393	2,013,342	2,015,250	2,017,379	2,019,745	2,022,340	2,025,440	2,028,282	2,031,033	2,033,603	2,036,452	2,020,834
18		Turkey Point U3/U4 Common	747,029	752,125	757,163	766,314	772,034	778,145	792,634	798,695	804,523	814,215	820,428	826,172	860,150	791,510
19		Turkey Point Unit 3	1,813,925	1,814,595	1,815,315	1,815,854	1,816,228	1,816,456	1,816,555	1,816,538	1,816,417	1,816,203	1,815,883	1,815,469	1,821,356	1,816,215
20		Turkey Point Unit 4	1,646,613	1,646,864	1,647,160	1,647,483	1,648,275	1,649,086	1,649,853	1,650,577	1,651,265	1,651,919	1,652,443	1,652,920	1,653,637	1,649,853
21		TOTAL NUCLEAR PRODUCTION	8,555,958	8,559,120	8,570,677	8,584,798	8,595,132	8,606,975	8,627,190	8,639,555	8,653,302	8,672,301	8,688,360	8,704,012	8,758,841	8,632,017
22																
23		<b>OTHER PRODUCTION</b>														
24		Riviera Beach Energy Center	991,631	996,667	999,583	1,001,208	1,002,138	1,002,579	1,002,760	1,002,771	1,002,649	1,002,572	1,002,464	1,002,390	1,003,680	1,001,007
25		Dania Beach Energy Center	8,210	8,210	8,210	8,210	8,210	8,210	8,210	8,210	8,210	8,210	8,210	8,210	8,210	8,210
26		Sanford Common	174,794	174,918	175,031	175,136	175,283	175,402	175,628	175,839	176,118	176,345	176,636	176,922	177,042	175,766
27		Sanford Unit 4	568,682	568,680	568,581	568,462	568,561	568,606	568,901	569,149	569,899	570,509	571,016	571,196	568,759	569,308
28		Sanford Unit 5	575,938	575,622	575,219	574,795	574,936	574,814	569,659	569,284	568,895	568,476	568,023	567,505	569,872	571,772
29		Lauderdale Common	33,732	33,597	33,569	33,535	33,505	33,474	33,443	33,411	33,380	33,319	33,285	33,254	33,223	33,441
30		Ft Myers Common	51,116	51,084	51,060	51,026	50,995	50,975	50,932	50,912	50,877	50,884	50,857	50,819	50,760	50,946
31		Ft Myers Unit 2	1,064,135	1,064,672	1,064,844	1,066,220	1,069,266	1,071,742	1,076,867	1,078,657	1,079,979	1,080,901	1,081,657	1,082,308	1,082,816	1,074,159
32		Ft Myers Unit 3	133,094	132,956	132,821	129,634	129,541	128,384	128,259	128,126	127,990	129,727	129,587	130,072	129,930	130,009
33		Port Everglades Energy Center	1,175,320	1,175,997	1,178,805	1,181,518	1,183,106	1,174,047	1,174,611	1,174,953	1,175,166	1,175,303	1,178,861	1,186,950	1,178,177	1,177,909
34		Cape Canaveral	952,529	952,654	958,673	965,323	981,335	962,805	967,210	961,017	966,539	973,013	977,055	1,001,172	1,007,295	971,279

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide the monthly plant balances for each account

Type of Data Shown:

or sub-account to which an individual depreciation rate is applied.

X Projected Test Year Ended: 12/31/22

COMPANY: FLORIDA POWER & LIGHT COMPANY  
AND SUBSIDIARIES

These balances should be the ones used to compute the monthly  
depreciation expenses excluding any amortization/recovery schedules.

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

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

DOCKET NO.: 20210015-EI

(\$000)

Witness: Scott R. Bores

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	
Line No.	Account / Sub-account Number	Account / Sub-account Title	Month Plant Balance Dec-21	Month Plant Balance Jan-22	Month Plant Balance Feb-22	Month Plant Balance Mar-22	Month Plant Balance Apr-22	Month Plant Balance May-22	Month Plant Balance Jun-22	Month Plant Balance Jul-22	Month Plant Balance Aug-22	Month Plant Balance Sep-22	Month Plant Balance Oct-22	Month Plant Balance Nov-22	Month Plant Balance Dec-22	13-Month Average
1		Martin Common	250,915	251,521	252,033	252,504	253,339	253,984	254,905	255,600	256,551	257,263	258,031	258,637	259,149	254,956
2		Martin Unit 3/4 Common	95,893	95,836	97,188	97,955	98,382	98,609	98,721	98,766	98,771	98,753	98,722	98,683	98,640	98,071
3		Martin Unit 3	277,155	276,941	281,574	284,306	240,527	241,729	242,348	242,598	242,633	242,543	269,898	269,827	269,703	260,137
4		Martin Unit 4	277,908	277,607	277,264	276,943	276,643	276,403	276,724	276,745	262,915	262,689	262,391	262,053	261,691	271,383
5		Martin Unit 8	719,240	719,359	720,818	721,741	723,807	733,608	731,494	720,762	721,028	722,620	722,767	722,891	729,678	723,832
6		Turkey Point Unit 5	721,559	722,917	723,458	723,464	723,156	722,945	723,137	723,147	722,840	722,330	721,674	721,033	720,302	722,459
7		Manatee Unit 3	669,560	787,189	787,331	790,366	794,179	790,458	824,963	832,266	838,659	844,419	867,885	875,589	877,595	813,881
8		West County Common	293,299	293,154	293,590	318,638	333,237	363,013	379,978	389,969	395,817	399,194	403,284	407,575	411,379	360,164
9		West County Unit 1	702,967	703,637	704,083	704,205	704,129	703,937	703,677	703,377	703,054	703,993	690,897	665,462	672,879	697,407
10		West County Unit 2	540,117	540,565	540,676	540,579	541,653	542,118	483,039	482,942	482,724	482,435	483,518	491,308	559,181	516,220
11		West County Unit 3	899,482	904,571	907,366	908,822	916,848	921,355	923,515	924,774	925,334	925,693	927,928	929,159	936,224	919,313
12		Okeechobee Clean Energy Center	1,187,293	1,187,494	1,197,861	1,204,023	1,194,523	1,198,328	1,212,128	1,215,755	1,217,870	1,200,949	1,210,019	1,194,526	1,194,772	1,201,195
13																
14		Lauderdale GTs	25,510	25,506	25,502	25,498	25,493	25,489	25,485	25,481	25,477	25,473	25,469	25,465	25,461	25,485
15		Ft Myers GTs	41,517	41,510	41,502	41,495	41,487	41,480	41,472	41,465	41,457	41,450	41,442	41,435	41,427	41,472
16		Lauderdale Peakers	399,756	399,796	399,818	399,831	400,695	401,198	401,490	401,892	402,125	402,260	402,338	402,383	402,408	401,230
17		Ft Myers Peakers	159,740	159,746	159,749	155,670	155,824	154,656	154,787	154,864	154,908	157,537	157,705	158,774	158,910	157,144
18																
19		Manatee Solar	125,234	125,234	125,234	125,234	125,234	125,220	125,220	125,220	125,220	125,220	125,220	125,220	125,220	125,225
20		Martin Solar	427,812	427,937	428,049	428,155	428,256	428,354	428,451	428,546	428,635	428,718	428,803	428,886	428,963	428,428
21		Desoto Solar	147,559	147,572	147,576	147,579	147,581	147,587	147,590	147,593	147,904	148,085	148,191	148,291	148,349	147,804
22		Space Coast Solar	61,569	61,569	61,569	61,569	61,569	61,569	61,569	61,569	61,568	61,568	61,568	61,568	61,568	61,569
23		Babcock Ranch Solar	145,805	145,826	145,837	145,844	145,848	145,836	145,838	145,839	145,839	145,839	145,840	145,840	145,840	145,836
24		Citrus Solar	134,184	134,204	134,216	134,223	134,227	134,215	134,216	134,217	134,217	134,218	134,218	134,218	134,218	134,215
25		Sabal Palm Solar	77,795	77,795	77,795	77,795	77,795	77,795	77,795	77,795	77,795	77,795	77,795	77,795	77,795	77,795
26		Magnolia Springs Solar	74,546	74,638	74,691	74,722	74,740	74,751	74,757	74,760	74,763	74,764	74,764	74,765	74,765	74,725
27		Hibiscus Solar	95,354	95,354	95,354	95,354	95,354	95,354	95,354	95,354	95,354	95,354	95,354	95,354	95,354	95,354
28		Egret Solar	72,843	72,843	72,843	72,843	72,843	72,843	72,843	72,843	72,843	72,843	72,843	72,843	72,843	72,843
29		Pelican Solar	73,384	73,384	73,384	73,384	73,384	73,384	73,384	73,384	73,384	73,384	73,384	73,384	73,384	73,384
30		Coral Farms Solar	88,012	88,012	88,012	88,012	88,012	88,012	88,012	88,012	88,012	88,012	88,012	88,012	88,012	88,012
31		Horizon Solar	88,786	88,786	88,786	88,786	88,786	88,786	88,786	88,786	88,786	88,786	88,786	88,786	88,786	88,786
32		Ibis Solar	91,465	91,465	91,465	91,465	91,465	91,465	91,465	91,465	91,465	91,465	91,465	91,465	91,465	91,465
33		Hammock Solar	93,627	93,627	93,627	93,627	93,627	93,627	93,627	93,627	93,627	93,627	93,627	93,627	93,627	93,627
34		Interstate Solar	89,822	89,823	89,823	89,824	89,824	89,824	89,824	89,824	89,824	89,824	89,824	89,824	89,824	89,824
35		Twin Lakes Solar	78,628	78,628	78,628	78,628	78,628	78,628	78,628	78,628	78,628	78,628	78,628	78,628	78,628	78,628
36		Krome Solar	82,732	82,732	82,732	82,732	82,732	82,732	82,732	82,732	82,732	82,732	82,732	82,732	82,732	82,732
37		Osprey Solar	88,391	88,391	88,391	88,391	88,391	88,391	88,391	88,391	88,391	88,391	88,391	88,391	88,391	88,391
38		Blue Cypress Solar	90,412	90,423	90,429	90,427	90,430	90,431	90,431	90,432	90,432	90,432	90,432	90,432	90,432	90,429
39		Loggerhead Solar	90,672	90,672	90,672	90,672	90,672	90,672	90,672	90,672	90,672	90,672	90,672	90,672	90,672	90,672

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide the monthly plant balances for each account

Type of Data Shown:

or sub-account to which an individual depreciation rate is applied.

X Projected Test Year Ended: 12/31/22

COMPANY: FLORIDA POWER & LIGHT COMPANY  
AND SUBSIDIARIES

These balances should be the ones used to compute the monthly  
depreciation expenses excluding any amortization/recovery schedules.

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

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

DOCKET NO.: 20210015-EI

(\$000)

Witness: Scott R. Bores

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	
Line No.	Account / Sub-account Number	Account / Sub-account Title	Month Plant Balance Dec-21	Month Plant Balance Jan-22	Month Plant Balance Feb-22	Month Plant Balance Mar-22	Month Plant Balance Apr-22	Month Plant Balance May-22	Month Plant Balance Jun-22	Month Plant Balance Jul-22	Month Plant Balance Aug-22	Month Plant Balance Sep-22	Month Plant Balance Oct-22	Month Plant Balance Nov-22	Month Plant Balance Dec-22	13-Month Average
1	Barefoot Bay solar		90,615	90,615	90,615	90,615	90,615	90,615	90,615	90,615	90,615	90,615	90,615	90,615	90,615	90,615
2	Indian River Solar		87,613	87,613	87,613	87,613	87,613	87,613	87,613	87,613	87,613	87,613	87,613	87,613	87,613	87,613
3	Echo River Solar		95,267	95,267	95,267	95,267	95,267	95,267	95,267	95,267	95,267	95,267	95,267	95,267	95,267	95,267
4	Northern Preserve Solar		67,795	67,795	67,795	67,795	67,795	67,795	67,795	67,795	67,795	67,795	67,795	67,795	67,795	67,795
5	Sunshine Gateway Solar		89,404	89,404	89,404	89,404	89,404	89,404	89,404	89,404	89,404	89,404	89,404	89,404	89,404	89,404
6	Blue Heron Solar		79,432	79,432	79,432	79,432	79,432	79,432	79,432	79,432	79,432	79,432	79,432	79,432	79,432	79,432
7	Sweetbay Solar		70,041	70,041	70,041	70,041	70,041	70,041	70,041	70,041	70,041	70,041	70,041	70,041	70,041	70,041
8	Trailside Solar		72,999	72,999	72,999	72,999	72,999	72,999	72,999	72,999	72,999	72,999	72,999	72,999	72,999	72,999
9	Lakeside Solar		70,471	70,471	70,471	70,471	70,471	70,471	70,471	70,471	70,471	70,471	70,471	70,471	70,471	70,471
10	Cattle Ranch Solar		76,108	76,108	76,108	76,108	76,108	76,108	76,108	76,108	76,108	76,108	76,108	76,108	76,108	76,108
11	Okeechobee Solar		99,482	99,482	99,482	99,482	99,482	99,482	99,482	99,482	99,482	99,482	99,482	99,482	99,482	99,482
12	Southfork Solar		97,146	97,146	97,146	97,146	97,146	97,146	97,146	97,146	97,146	97,146	97,146	97,146	97,146	97,146
13	Palm Bay Solar		82,997	82,997	82,997	82,997	82,997	82,997	82,997	82,997	82,997	82,997	82,997	82,997	82,997	82,997
14	Willow South Solar		74,442	74,442	74,442	74,442	74,442	74,442	74,442	74,442	74,442	74,442	74,442	74,442	74,442	74,442
15	Nassau Solar		75,837	75,837	75,837	75,837	75,837	75,837	75,837	75,837	75,837	75,837	75,837	75,837	75,837	75,837
16	Union Springs Solar		73,563	73,563	73,563	73,563	73,563	73,563	73,563	73,563	73,563	73,563	73,563	73,563	73,563	73,563
17	Orange Blossom		76,865	76,865	76,865	76,865	76,865	76,865	76,865	76,865	76,865	76,865	76,865	76,865	76,865	76,865
18	Babcock Ranch Reserve Solar		79,203	79,203	79,203	79,203	79,203	79,203	79,203	79,203	79,203	79,203	79,203	79,203	79,203	79,203
19	Discovery Solar Energy Center		85,378	85,378	85,378	85,378	85,378	85,378	85,378	85,378	85,378	85,378	85,378	85,378	85,378	85,378
20	Rodeo Solar		74,652	74,652	74,652	74,652	74,652	74,652	74,652	74,652	74,652	74,652	74,652	74,652	74,652	74,652
21	Fort Drum Solar		73,293	73,293	73,293	73,293	73,293	73,293	73,293	73,293	73,293	73,293	73,293	73,293	73,293	73,293
22	Grove Solar		83,958	83,958	83,958	83,958	83,958	83,958	83,958	83,958	83,958	83,958	83,958	83,958	83,958	83,958
23	Elder Branch Solar		92,280	92,280	92,280	92,280	92,280	92,280	92,280	92,280	92,280	92,280	92,280	92,280	92,280	92,280
24	Sundew Solar		91,135	91,135	91,135	91,135	91,135	91,135	91,135	91,135	91,135	91,135	91,135	91,135	91,135	91,135
25	Ghost Orchid Solar		88,924	88,924	88,924	88,924	88,924	88,924	88,924	88,924	88,924	88,924	88,924	88,924	88,924	88,924
26	Sawgrass Solar		87,310	87,310	87,310	87,310	87,310	87,310	87,310	87,310	87,310	87,310	87,310	87,310	87,310	87,310
27	Immokalee Solar		86,833	86,833	86,833	86,833	86,833	86,833	86,833	86,833	86,833	86,833	86,833	86,833	86,833	86,833
28	Everglades Solar		0	0	0	0	0	0	0	0	0	0	0	0	89,765	6,905
29	Whitetail Solar		0	0	0	0	0	0	0	0	0	0	0	0	84,988	6,538
30	Bluefield Solar		0	0	0	0	0	0	0	0	0	0	0	0	77,598	5,969
31	Cavendish Solar		0	0	0	0	0	0	0	0	0	0	0	0	81,523	6,271
32	Anhinga Solar		0	0	0	0	0	0	0	0	0	0	0	0	85,913	6,609
33	Blackwater Solar		0	0	0	0	0	0	0	0	0	0	0	0	83,999	6,461
34	Chipola Solar		0	0	0	0	0	0	0	0	0	0	0	0	88,237	6,787
35	Chautauqua Solar		0	0	0	0	0	0	0	0	0	0	0	0	85,332	6,564
36	First City Solar		0	0	0	0	0	0	0	0	0	0	0	0	84,309	6,485
37	Apalachee Solar		0	0	0	0	0	0	0	0	0	0	0	0	86,236	6,634
38	C&I Solar Partnership		14,374	14,374	14,374	14,374	14,374	14,374	14,374	14,374	14,374	14,374	14,374	14,374	14,374	14,374
39	Voluntary Solar Partnership		38,866	39,026	39,161	39,282	39,394	39,543	39,713	39,896	40,086	40,280	40,477	40,675	40,874	39,790



FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide the monthly plant balances for each account

Type of Data Shown:

or sub-account to which an individual depreciation rate is applied.

X Projected Test Year Ended: 12/31/22

COMPANY: FLORIDA POWER & LIGHT COMPANY  
AND SUBSIDIARIES

These balances should be the ones used to compute the monthly  
depreciation expenses excluding any amortization/recovery schedules.

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

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

DOCKET NO.: 20210015-EI

(\$000)

Witness: Scott R. Bores

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	
Line No.	Account / Sub-account Number	Account / Sub-account Title	Month Plant Balance Dec-21	Month Plant Balance Jan-22	Month Plant Balance Feb-22	Month Plant Balance Mar-22	Month Plant Balance Apr-22	Month Plant Balance May-22	Month Plant Balance Jun-22	Month Plant Balance Jul-22	Month Plant Balance Aug-22	Month Plant Balance Sep-22	Month Plant Balance Oct-22	Month Plant Balance Nov-22	Month Plant Balance Dec-22	13-Month Average
1		Dania Beach Energy Storage	26,111	26,114	26,116	26,119	26,122	26,125	26,128	26,130	26,133	26,136	26,139	26,141	26,144	26,128
2		Manatee Energy Storage Center	306,619	306,619	306,619	306,619	306,619	306,619	306,619	306,619	306,619	306,619	306,619	306,619	306,619	306,619
3		Echo River Energy Storage Center	20,206	20,456	20,456	20,456	20,456	20,456	20,456	20,456	20,456	20,456	20,456	20,456	20,456	20,437
4		Sunshine Gateway Energy Storage Cent	20,207	20,457	20,457	20,457	20,457	20,457	20,457	20,457	20,457	20,457	20,457	20,457	20,457	20,438
5		Future Battery Storage	22,207	22,214	22,221	22,229	22,237	22,245	22,253	22,260	22,269	22,277	22,284	22,292	22,300	22,253
6																
7		Minor Other Production	81,262	83,575	85,850	88,249	90,569	92,863	95,171	97,192	99,185	101,153	103,088	105,002	106,698	94,604
8		TOTAL OTHER PRODUCTION	18,062,622	18,197,201	18,233,621	18,281,203	18,283,467	18,305,550	19,138,991	19,149,699	19,161,430	19,170,865	19,236,006	19,252,235	20,217,536	18,822,340
9																
10		<b>TRANSMISSION</b>														
11		Transmission	7,357,132	7,374,603	7,402,802	7,428,219	7,806,781	7,826,016	7,931,374	7,954,658	8,049,263	8,071,419	8,097,059	8,117,137	8,483,034	7,838,423
12		Transmission - GSU	428,784	428,761	428,726	428,682	428,631	428,575	443,092	443,028	442,960	442,891	442,819	442,768	454,417	437,241
13		Transmission - Gen Leads	194,174	194,143	194,112	194,081	194,050	194,019	193,988	193,957	193,926	193,895	193,864	193,833	193,802	193,988
14		Transmission - Radials Retail	72,963	72,953	72,942	72,931	72,921	72,910	72,899	72,889	72,878	72,867	72,857	72,846	72,835	72,899
15		TOTAL TRANSMISSION	8,053,054	8,070,460	8,098,582	8,123,914	8,502,383	8,521,520	8,641,354	8,664,531	8,759,027	8,781,072	8,806,599	8,826,584	9,204,088	8,542,551
16																
17		<b>DISTRIBUTION SUBSTATION</b>														
18	361	Structures & Improvement	318,544	321,069	323,412	325,661	327,854	330,082	332,385	334,611	336,982	339,322	341,620	343,867	346,215	332,433
19	362	Station Equipment	2,686,626	2,718,153	2,747,406	2,775,533	2,803,006	2,830,942	2,859,595	2,887,343	2,916,994	2,946,102	2,974,922	3,002,912	3,032,171	2,860,131
20		Other Distribution Substation	7,771	8,490	9,567	10,899	12,140	13,323	14,181	14,808	15,270	15,762	16,403	17,150	17,834	13,354
21		TOTAL DISTRIBUTION SUBSTATION	3,012,941	3,047,712	3,080,384	3,112,093	3,143,000	3,174,347	3,206,161	3,236,762	3,269,246	3,301,186	3,332,945	3,363,929	3,396,220	3,205,917
22																
23		<b>DISTRIBUTION LINE</b>														
24	363	Storage Battery Equip	4,106	4,106	4,106	4,106	4,106	4,106	4,106	4,106	4,106	4,106	4,106	4,106	4,106	4,106
25	364	Poles, Towers & Fixtures	3,170,151	3,190,732	3,211,212	3,231,934	3,252,708	3,273,630	3,294,808	3,316,130	3,337,692	3,359,118	3,380,285	3,401,080	3,421,610	3,295,468
26	365	Overhead Conductors & Devices	3,761,757	3,781,684	3,801,507	3,821,578	3,841,702	3,861,977	3,882,514	3,903,198	3,924,129	3,944,920	3,965,446	3,985,591	4,005,466	3,883,190
27	366	Underground Conduit	2,332,818	2,341,343	2,349,827	2,358,409	2,367,011	2,375,672	2,384,436	2,393,258	2,402,176	2,411,040	2,419,799	2,428,410	2,436,915	2,384,701
28	367	UG Conductors & Devices	3,396,222	3,410,838	3,425,378	3,440,102	3,454,864	3,469,738	3,484,806	3,499,984	3,515,343	3,530,599	3,545,659	3,560,437	3,575,016	3,485,307
29	368	Line Transformers	3,022,191	3,031,805	3,041,356	3,051,057	3,060,791	3,070,617	3,080,602	3,090,677	3,100,901	3,111,041	3,121,019	3,130,766	3,140,348	3,081,013
30	369	Services	1,578,347	1,584,275	1,590,173	1,596,142	1,602,126	1,608,154	1,614,256	1,620,401	1,626,616	1,632,791	1,638,891	1,644,881	1,650,794	1,614,450
31	370	Meters	113,237	113,680	114,120	114,566	115,013	115,462	115,918	116,376	116,839	117,299	117,754	118,201	118,643	115,931
32	370.1	AMI Meters	763,190	765,063	766,924	768,816	770,715	772,633	774,584	776,554	778,556	780,540	782,489	784,391	786,258	774,670
33	371	Installations On Customer Premises	118,044	118,537	119,028	112,790	113,289	113,791	114,300	114,812	115,325	115,839	116,348	116,847	117,339	115,868
34	373	Street Lighting & Signal Systems	678,405	681,973	685,520	689,118	692,726	696,365	700,057	703,780	707,552	711,296	714,986	718,598	722,156	700,195
35		Other Distribution Line	664,268	732,219	800,743	872,812	950,548	1,029,904	1,107,298	1,182,717	1,259,650	1,338,239	1,420,780	1,501,002	1,578,827	1,110,693
36		TOTAL DISTRIBUTION LINE	19,602,734	19,756,255	19,909,895	20,061,430	20,225,598	20,392,049	20,557,685	20,721,992	20,888,883	21,056,828	21,227,561	21,394,309	21,557,477	20,565,592
37																
38		TOTAL DISTRIBUTION	22,615,675	22,803,967	22,990,279	23,173,523	23,368,597	23,566,397	23,763,846	23,958,755	24,158,129	24,358,014	24,560,506	24,758,238	24,953,697	23,771,510

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide the monthly plant balances for each account

Type of Data Shown:

COMPANY: FLORIDA POWER & LIGHT COMPANY  
AND SUBSIDIARIES

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

X Projected Test Year Ended: 12/31/22  
\_ Prior Year Ended: \_\_/\_\_/\_\_  
\_ Historical Test Year Ended: \_\_/\_\_/\_\_

DOCKET NO.: 20210015-EI

(\$000)

Witness: Scott R. Bores

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	
Line No.	Account / Sub-account Number	Account / Sub-account Title	Month Plant Balance Dec-21	Month Plant Balance Jan-22	Month Plant Balance Feb-22	Month Plant Balance Mar-22	Month Plant Balance Apr-22	Month Plant Balance May-22	Month Plant Balance Jun-22	Month Plant Balance Jul-22	Month Plant Balance Aug-22	Month Plant Balance Sep-22	Month Plant Balance Oct-22	Month Plant Balance Nov-22	Month Plant Balance Dec-22	13-Month Average
1		<u>GENERAL PLANT - BUILDING</u>	724,467	731,168	737,450	743,339	748,850	754,094	952,502	958,493	964,396	970,135	975,789	981,336	992,564	864,199
2																
3		<u>GENERAL PLANT - EQUIPMENT</u>	904,890	888,273	899,186	907,592	921,686	935,739	957,096	972,675	990,984	1,009,412	1,019,918	1,035,653	1,039,838	960,226
4																
5		<u>GENERAL PLANT - TRANSPORTATION</u>	515,936	520,605	525,677	530,444	535,112	539,845	544,323	548,895	553,394	557,671	562,070	566,574	567,498	543,696
6																
7		TOTAL GENERAL PLANT	2,145,293	2,140,045	2,162,313	2,181,375	2,205,648	2,229,678	2,453,921	2,480,062	2,508,774	2,537,218	2,557,777	2,583,563	2,599,900	2,368,121
8																
9		<u>OTHER ITEMS</u>														
10		Scherer Acquisition Adjustment	107,383	0	0	0	0	0	0	0	0	0	0	0	0	8,260
11		Vero Beach Acquisition Adjustment	110,640	110,640	110,640	110,640	110,640	110,640	110,640	110,640	110,640	110,640	110,640	110,640	110,640	110,640
12		Asset Retirement Obligation	359,487	359,487	359,487	359,487	359,487	359,487	359,487	359,487	359,487	359,487	359,487	359,487	359,487	359,487
13		Capital Leases	101,982	101,982	101,982	101,982	101,982	101,982	101,982	101,982	101,982	101,982	101,982	101,982	101,982	101,982
14		Avoided AFUDC - FERC Reclass	171,857	171,774	171,690	171,607	171,524	171,441	171,357	171,274	171,191	171,108	171,025	170,941	170,858	171,357
15		TOTAL OTHER ITEMS	851,348	743,882	743,799	743,715	743,632	743,549	743,466	743,383	743,299	743,216	743,133	743,050	742,966	751,726
16																
17		TOTAL DEPRECIABLE PLANT BALANCE	63,999,034	62,093,190	62,390,988	62,695,802	63,313,805	63,593,315	65,063,089	65,347,694	65,704,214	65,986,299	66,324,791	66,610,746	68,312,521	64,725,807
18																
19		NON-DEPRECIABLE PROPERTY	984,322	992,592	1,006,205	1,008,647	1,010,874	1,012,996	1,036,898	1,039,106	1,052,267	1,054,624	1,056,826	1,059,354	1,270,775	1,045,037
20																
21		TOTAL PLANT BALANCE	64,983,355	63,085,782	63,397,193	63,704,449	64,324,679	64,606,311	66,099,987	66,386,800	66,756,481	67,040,923	67,381,617	67,670,100	69,583,297	65,770,844
22																
23		NOTE: TOTALS MAY NOT ADD DUE TO ROUNDING.														

(1) AMOUNTS INCLUDE NON-UTILITY BALANCES

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

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

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

DOCKET NO.: 20210015-EI

Witness: Scott R. Bores

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	
Line No.	Account / Sub-account Number	Account / Sub-account Title	Accumulated Depreciation Beg. of Year	Total Depreciation Accrued	Retirements	Adjustments / Transfers	Accumulated Depreciation End of Year	13 Month Average
1		<u>INTANGIBLE PLANT</u>						
2		Intangible Plant	698,349	160,580	(51,075)	(199)	807,656	731,614
3		TOTAL INTANGIBLE PLANT	698,349	160,580	(51,075)	(199)	807,656	731,614
4								
5		<u>STEAM PRODUCTION</u>						
6		Scherer Unit 4	512,838	1,358	(1,309,227)	0	(795,032)	(694,426)
7		Manatee Common	86,182	(59)	(1,080)	(85,697)	(654)	6,190
8		Manatee 1/2 Common	(0)	134	(95,835)	62,098	(33,604)	(31,019)
9		Manatee Unit 1	201,621	540	(297,003)	(10)	(94,852)	(72,046)
10		Manatee Unit 2	196,823	568	(300,390)	0	(103,000)	(79,936)
11		Martin Common	(27,928)	(29)	(223)	0	(28,179)	(28,080)
12		Martin Unit 1	(169,652)	0	0	0	(169,652)	(169,652)
13		Martin Unit 2	(163,748)	0	0	0	(163,748)	(163,748)
14		SJRPP Unit 1/2	(153,291)	13,882	0	0	(139,408)	(146,349)
15		Surplus Flowback	(71,375)	0	0	0	(71,375)	(71,375)
16		Other Steam Production	(35,251)	1,669	0	(3)	(33,585)	(34,418)
17		TOTAL STEAM PRODUCTION	376,219	18,063	(2,003,759)	(23,612)	(1,633,088)	(1,484,860)
18								
19		<u>NUCLEAR PRODUCTION</u>						
20		St Lucie Common	308,661	19,883	(10,310)	(3,253)	314,980	309,506
21		St Lucie Unit 1	761,746	67,960	(16,229)	(7,323)	806,155	784,832
22		St Lucie Unit 2	854,841	57,174	(11,670)	(5,312)	895,033	875,065
23		Turkey Point U3/U4 Common	379,829	32,545	(7,118)	(1,619)	403,638	391,255
24		Turkey Point Unit 3	690,104	98,104	(24,179)	(442)	763,586	726,844
25		Turkey Point Unit 4	721,066	76,989	(12,501)	(3,290)	782,264	751,025
26		Surplus Flowback	136,261	0	0	0	136,261	136,261
27		TOTAL NUCLEAR PRODUCTION	3,852,507	352,656	(82,008)	(21,239)	4,101,916	3,974,787
28								
29		<u>OTHER PRODUCTION</u>						
30		Riviera Beach Energy Center	77,991	34,962	(3,103)	(440)	109,411	93,780
31		Dania Beach Energy Center	4,424	18,982	0	(34)	23,372	10,652
32		Sanford Common	50,101	8,653	(877)	(299)	57,578	53,875
33		Sanford Unit 4	112,439	30,314	(5,755)	286	137,285	125,540
34		Sanford Unit 5	122,411	31,431	(12,167)	2,654	144,329	133,322
35		Lauderdale Common	(25,243)	892	(517)	0	(24,868)	(25,093)
36		Lauderdale Unit 4	(146,344)	0	0	0	(146,344)	(146,344)
37		Lauderdale Unit 5	(127,689)	0	0	0	(127,689)	(127,689)
38		Ft Myers Common	6,551	1,527	(363)	(1)	7,713	7,145
39		Ft Myers Unit 2	190,993	51,533	(10,365)	(2,456)	229,705	210,137
40		Ft Myers Unit 3	4,298	5,169	(5,874)	2,482	6,075	4,808
41		Port Everglades Energy Center	96,815	42,620	(21,994)	10,128	127,569	113,399
42		Cape Canaveral	94,561	35,749	(48,641)	18,637	100,306	95,645

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

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

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

DOCKET NO.: 20210015-EI

Witness: Scott R. Bores

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Line No.	Account / Sub-account Number	Account / Sub-account Title	Accumulated Depreciation Beg. of Year	Total Depreciation Accrued	Retirements	Adjustments / Transfers	Accumulated Depreciation End of Year	13 Month Average
1		Martin Common	150,362	6,460	(1,283)	(407)	155,132	152,698
2		Martin Unit 3/4 Common	61,680	2,363	(605)	(332)	63,106	62,271
3		Martin Unit 3	111,381	12,196	(48,913)	26,031	100,695	102,286
4		Martin Unit 4	110,913	12,539	(19,076)	7,933	112,308	112,328
5		Martin Unit 8	147,164	34,276	(31,686)	12,158	161,912	153,793
6		Turkey Point Unit 5	109,480	32,119	(9,711)	(348)	131,541	120,463
7		Manatee Unit 3	175,170	35,223	(62,303)	47,310	195,401	192,652
8		Putnam	(51,552)	10,310	0	0	(41,242)	(46,397)
9		West County Common	58,294	19,827	(778)	(12,124)	65,219	59,180
10		West County Unit 1	92,099	37,336	(48,648)	23,968	104,755	105,220
11		West County Unit 2	57,302	24,643	(63,830)	26,498	44,612	54,049
12		West County Unit 3	116,061	36,338	(14,143)	2,925	141,181	128,311
13		Okeechobee Clean Energy Center	85,077	41,866	(47,984)	24,972	103,930	96,115
14								
15		Lauderdale GTs	15,926	3,395	(49)	0	19,271	17,599
16		Ft Myers GTs	12,883	4,080	(90)	0	16,873	14,878
17		Lauderdale Peakers	48,267	11,707	(22)	(258)	59,694	53,936
18		Ft Myers Peakers	19,152	4,641	(5,570)	3,186	21,410	19,779
19								
20		Manatee Solar	21,333	4,237	(14)	0	25,555	23,443
21		Martin Solar	130,053	12,382	(1,475)	(252)	140,707	135,394
22		Desoto Solar	59,891	5,071	(8)	(84)	64,870	62,388
23		Space Coast Solar	23,864	2,050	(1)	0	25,913	24,889
24		Babcock Ranch Solar	27,342	5,981	(14)	0	33,308	30,324
25		Citrus Solar	24,170	4,987	(14)	0	29,143	26,655
26		Sabal Palm Solar	1,851	2,622	0	0	4,473	3,162
27		Magnolia Springs Solar	2,344	2,518	0	0	4,863	3,603
28		Hibiscus Solar	5,476	3,213	0	0	8,689	7,083
29		Egret Solar	2,557	2,455	0	0	5,012	3,785
30		Pelican Solar	1,952	2,473	0	0	4,425	3,189
31		Coral Farms Solar	11,935	2,969	0	0	14,904	13,420
32		Horizon Solar	12,049	2,995	0	0	15,044	13,547
33		Ibis Solar	6,557	3,082	0	0	9,639	8,098
34		Hammock Solar	12,213	3,172	0	0	15,385	13,799
35		Interstate Solar	15,624	3,029	0	0	18,654	17,139
36		Twin Lakes Solar	5,266	2,676	0	0	7,941	6,603
37		Krome Solar	5,931	2,791	0	0	8,721	7,326
38		Osprey Solar	11,992	2,983	0	0	14,975	13,483
39		Blue Cypress Solar	11,787	3,053	(5)	0	14,835	13,310
40		Loggerhead Solar	11,968	3,058	0	0	15,027	13,497

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

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

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

DOCKET NO.: 20210015-EI

Witness: Scott R. Bores

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Line No.	Account / Sub-account Number	Account / Sub-account Title	Accumulated Depreciation Beg. of Year	Total Depreciation Accrued	Retirements	Adjustments / Transfers	Accumulated Depreciation End of Year	13 Month Average
1		Barefoot Bay solar	11,797	3,056	0	0	14,853	13,325
2		Indian River Solar	11,878	2,955	0	0	14,834	13,356
3		Echo River Solar	5,470	3,210	0	0	8,681	7,075
4		Northern Preserve Solar	4,536	2,302	0	0	6,838	5,687
5		Sunshine Gateway Solar	6,420	3,015	0	0	9,434	7,927
6		Blue Heron Solar	5,303	2,694	0	0	7,997	6,650
7		Sweetbay Solar	4,685	2,378	0	0	7,062	5,874
8		Trailside Solar	2,566	2,462	0	0	5,028	3,797
9		Lakeside Solar	2,474	2,375	0	0	4,849	3,661
10		Cattle Ranch Solar	4,899	2,591	0	0	7,490	6,194
11		Okeechobee Solar	5,698	3,353	0	0	9,051	7,375
12		Southfork Solar	5,579	3,274	0	0	8,853	7,216
13		Palm Bay Solar	1,979	2,797	0	0	4,776	3,377
14		Willow South Solar	1,563	2,509	0	0	4,072	2,817
15		Nassau Solar	2,662	2,556	0	0	5,218	3,940
16		Union Springs Solar	2,582	2,479	0	0	5,061	3,822
17		Orange Blossom	1,399	2,590	0	0	3,989	2,694
18		Babcock Ranch Reserve Solar	5,246	2,686	0	0	7,933	6,589
19		Discovery Solar Energy Center	1,794	2,877	0	0	4,672	3,233
20		Rodeo Solar	1,981	2,516	0	0	4,497	3,239
21		Fort Drum Solar	1,337	2,470	0	0	3,807	2,572
22		Grove Solar	118	2,829	0	0	2,947	1,533
23		Elder Branch Solar	130	3,110	0	0	3,239	1,684
24		Sundew Solar	128	3,071	0	0	3,199	1,664
25		Ghost Orchid Solar	125	2,997	0	0	3,122	1,623
26		Sawgrass Solar	123	2,942	0	0	3,065	1,594
27		Immokalee Solar	122	2,926	0	0	3,048	1,585
28		Everglades Solar	0	126	0	0	126	10
29		Whitetail Solar	0	119	0	0	119	9
30		Bluefield Solar	0	109	0	0	109	8
31		Cavendish Solar	0	114	0	0	114	9
32		Anhinga Solar	0	121	0	0	121	9
33		Blackwater Solar	0	118	0	0	118	9
34		Chipola Solar	0	124	0	0	124	10
35		Chautauqua Solar	0	120	0	0	120	9
36		First City Solar	0	118	0	0	118	9
37		Apalachee Solar	0	121	0	0	121	9
38		C&I Solar Partnership	2,676	484	0	0	3,160	2,918
39		Voluntary Solar Partnership	3,544	1,341	0	0	4,885	4,209

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

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

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

DOCKET NO.: 20210015-EI

Witness: Scott R. Bores

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Line No.	Account / Sub-account Number	Account / Sub-account Title	Accumulated Depreciation Beg. of Year	Total Depreciation Accrued	Retirements	Adjustments / Transfers	Accumulated Depreciation End of Year	13 Month Average
1		Dania Beach Energy Storage	3,554	2,613	0	0	6,167	4,860
2		Manatee Energy Storage Center	0	30,662	0	0	30,662	15,331
3		Echo River Energy Storage Center	84	2,045	0	0	2,129	1,106
4		Sunshine Gateway Energy Storage Center	84	2,045	0	0	2,129	1,106
5		Future Battery Storage	853	2,166	0	0	3,018	1,935
6								
7		Surplus Flowback	188,169	0	0	0	188,169	188,169
8		Minor Other Production	10,670	7,639	(199)	(2,322)	15,787	13,000
9		TOTAL OTHER PRODUCTION	2,489,347	794,155	(466,078)	189,810	3,007,234	2,755,302
10								
11		<u>TRANSMISSION</u>						
12		Transmission	1,728,564	156,667	(147,706)	(99,420)	1,638,105	1,679,689
13	353.1	Transmission - GSU	85,873	13,372	(935)	(11)	98,300	92,044
14		Transmission - Gen Leads	30,809	3,927	(372)	0	34,363	32,587
15		Transmission - Radials Retail	28,487	1,584	(128)	0	29,944	29,216
16		Surplus Flowback	(298,476)	0	0	0	(298,476)	(298,476)
17		TOTAL TRANSMISSION	1,575,257	175,551	(149,141)	(99,431)	1,502,237	1,535,060
18								
19		<u>DISTRIBUTION SUBSTATION</u>						
20	361	Structures & Improvement	76,339	5,815	(387)	(179)	81,588	78,928
21	362	Station Equipment	639,632	55,823	(14,816)	(2,240)	678,399	658,619
22		Other Distribution Substation	104	338	0	0	442	254
23		TOTAL DISTRIBUTION SUBSTATION	716,076	61,976	(15,204)	(2,419)	760,429	737,800
24								
25		<u>DISTRIBUTION LINE FACILITIES</u>						
26	363	Storage Battery Equip	2,122	411	0	0	2,533	2,327
27	364	Poles, Towers & Fixtures	551,733	105,751	(9,675)	(34,173)	613,636	582,103
28	365	Overhead Conductors & Devices	663,060	99,789	(23,448)	(34,961)	704,439	683,301
29	366	Underground Conduit	506,186	34,571	(554)	(13,695)	526,508	516,243
30	367	UG Conductors & Devices	883,961	67,288	(18,950)	(25,878)	906,422	894,952
31	368	Line Transformers	1,032,829	91,814	(44,352)	(21,267)	1,059,024	1,045,675
32	369	Services	558,650	41,700	(4,068)	(10,013)	586,269	572,326
33	370	Meters	92,510	3,292	(24)	(711)	95,068	93,778
34	370.1	AMI Meters	310,675	46,712	(10,919)	(4,448)	342,020	326,245
35	371	Installations On Customer Premises	52,498	5,172	(7,300)	(863)	49,507	49,277
36	373	Street Lighting & Signal Systems	107,170	17,295	(10,550)	(7,106)	106,809	106,913
37		Other Distribution Line	7,363	28,799	0	0	36,161	19,938
38		TOTAL DISTRIBUTION LINE	4,768,758	542,593	(129,841)	(153,115)	5,028,395	4,893,076
39								
40		DISTRIBUTION - Surplus Flowback	(577,485)	0	0	0	(577,485)	(577,485)
41								
42		TOTAL DISTRIBUTION	4,907,349	604,569	(145,044)	(155,534)	5,211,338	5,053,391

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

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

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

DOCKET NO.: 20210015-EI

Witness: Scott R. Bores

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Line No.	Account / Sub-account Number	Account / Sub-account Title	Accumulated Depreciation Beg. of Year	Total Depreciation Accrued	Retirements	Adjustments / Transfers	Accumulated Depreciation End of Year	13 Month Average
1		<u>GENERAL PLANT - BUILDING</u>	151,544	14,856	(2,740)	0	163,660	157,178
2								
3		<u>GENERAL PLANT - EQUIPMENT</u>	393,747	139,398	(84,458)	(613)	448,073	408,968
4								
5		<u>GENERAL PLANT - TRANSPORTATION</u>	230,942	35,293	(394)	1,666	267,507	249,426
6								
7		<u>GENERAL PLANT - Surplus Flowback</u>	(25,954)	0	0	0	(25,954)	(25,954)
8								
9		TOTAL GENERAL PLANT	750,278	189,547	(87,593)	1,053	853,286	789,618
10								
11		<u>OTHER ITEMS</u>						
12		Scherer Acquisition Adjustment	78,880	69	(107,383)	0	(28,434)	(20,179)
13		Vero Beach Acquisition Adjustment	11,216	3,688	0	0	14,904	13,060
14		Capital Leases	42,241	0	0	0	42,241	42,241
15		Avoided AFUDC - FERC Reclass	54,318	7,257	0	0	61,575	57,951
16		Capital Recovery - FERC Reclass	751,735	(26,591)	0	0	725,144	738,440
17		Asset Retirement Obligation	53,108	7,953	0	0	61,061	57,084
18		Decommissioning Reserve - ARO Contra	(4,925,568)	0	0	0	(4,925,568)	(4,925,568)
19		ITC Interest Synchronization	6,780	0	0	0	6,780	6,780
20		Surplus Flowback - FERC Reclass	1,857,535	0	0	0	1,857,535	1,857,535
21		Surplus Flowback - Dismantlement	146,014	0	0	0	146,014	146,014
22		Other	28,641	(7,018)	0	0	21,623	25,132
23		TOTAL OTHER ITEMS	(1,895,099)	(14,643)	(107,383)	0	(2,017,124)	(2,001,509)
24								
25		TOTAL DEPRECIABLE RESERVE BALANCE	12,754,208	2,280,479	(3,092,081)	(109,152)	11,833,454	11,353,403
26								
27		NON-DEPRECIABLE PROPERTY	(1,474)	86	0	(55)	(1,443)	(1,458)
28								
29		NUCLEAR DECOMMISSIONING	5,545,989	207,743	0	0	5,753,732	5,649,248
30								
31		FOSSIL DISMANTLEMENT	334,477	26,181	0	(34,842)	325,816	327,296
32								
33		TOTAL RESERVE BALANCE	18,633,200	2,514,489	(3,092,081)	(144,049)	17,911,559	17,328,490
34								
35		NOTE: TOTALS MAY NOT ADD DUE TO ROUNDING.						
36		(1) AMOUNTS INCLUDE NON-UTILITY PROPERTY						

FLORIDA PUBLIC SERVICE COMMISSION

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

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

COMPANY: FLORIDA POWER & LIGHT COMPANY  
AND SUBSIDIARIES

(\$000)

DOCKET NO.: 20210015-EI

Witness: Scott R. Bores

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Line No.	Account / Sub-account Number	Month Accum Depr Balance Dec-21	Month Accum Depr Balance Jan-22	Month Accum Depr Balance Feb-22	Month Accum Depr Balance Mar-22	Month Accum Depr Balance Apr-22	Month Accum Depr Balance May-22	Month Accum Depr Balance Jun-22	Month Accum Depr Balance Jul-22	Month Accum Depr Balance Aug-22	Month Accum Depr Balance Sep-22	Month Accum Depr Balance Oct-22	Month Accum Depr Balance Nov-22	Month Plant Balance Dec-22	13-Month Average
1	<b>INTANGIBLE PLANT</b>														
2	Intangible Plant	698,349	664,733	677,213	689,885	702,724	715,641	725,716	739,325	753,099	764,885	778,838	792,918	807,656	731,614
3	TOTAL INTANGIBLE PLANT	698,349	664,733	677,213	689,885	702,724	715,641	725,716	739,325	753,099	764,885	778,838	792,918	807,656	731,614
4															
5	<b>STEAM PRODUCTION</b>														
6	Scherer Unit 4	512,838	(795,032)	(795,032)	(795,032)	(795,032)	(795,032)	(795,032)	(795,032)	(795,032)	(795,032)	(795,032)	(795,032)	(795,032)	(694,426)
7	Manatee Common	86,182	(0)	(138)	(140)	(527)	(566)	(582)	(603)	(610)	(617)	(624)	(644)	(654)	6,190
8	Manatee 1/2 Common	(0)	(33,604)	(33,604)	(33,604)	(33,604)	(33,604)	(33,604)	(33,604)	(33,604)	(33,604)	(33,604)	(33,604)	(33,604)	(31,019)
9	Manatee Unit 1	201,621	(94,852)	(94,852)	(94,852)	(94,852)	(94,852)	(94,852)	(94,852)	(94,852)	(94,852)	(94,852)	(94,852)	(94,852)	(72,046)
10	Manatee Unit 2	196,823	(103,000)	(103,000)	(103,000)	(103,000)	(103,000)	(103,000)	(103,000)	(103,000)	(103,000)	(103,000)	(103,000)	(103,000)	(79,936)
11	Martin Common	(27,928)	(27,935)	(28,062)	(28,064)	(28,067)	(28,069)	(28,104)	(28,113)	(28,116)	(28,119)	(28,140)	(28,143)	(28,179)	(28,080)
12	Martin Unit 1	(169,652)	(169,652)	(169,652)	(169,652)	(169,652)	(169,652)	(169,652)	(169,652)	(169,652)	(169,652)	(169,652)	(169,652)	(169,652)	(169,652)
13	Martin Unit 2	(163,748)	(163,748)	(163,748)	(163,748)	(163,748)	(163,748)	(163,748)	(163,748)	(163,748)	(163,748)	(163,748)	(163,748)	(163,748)	(163,748)
14	SJRPP Unit 1/2	(153,291)	(152,134)	(150,977)	(149,820)	(148,663)	(147,506)	(146,349)	(145,193)	(144,036)	(142,879)	(141,722)	(140,565)	(139,408)	(146,349)
15	Surplus Flowback	(71,375)	(71,375)	(71,375)	(71,375)	(71,375)	(71,375)	(71,375)	(71,375)	(71,375)	(71,375)	(71,375)	(71,375)	(71,375)	(71,375)
16	Other Steam Production	(35,251)	(35,112)	(34,973)	(34,834)	(34,695)	(34,557)	(34,418)	(34,279)	(34,140)	(34,001)	(33,863)	(33,724)	(33,585)	(34,418)
17	TOTAL STEAM PRODUCTION	376,219	(1,646,443)	(1,645,412)	(1,644,121)	(1,643,214)	(1,641,959)	(1,640,715)	(1,639,450)	(1,638,164)	(1,636,878)	(1,635,611)	(1,634,338)	(1,633,088)	(1,484,860)
18															
19	<b>NUCLEAR PRODUCTION</b>														
20	St Lucie Common	308,661	302,719	305,016	306,016	306,477	307,982	309,155	310,595	312,061	313,205	312,720	313,987	314,980	309,506
21	St Lucie Unit 1	761,746	765,971	770,103	774,289	778,395	782,456	786,118	789,989	793,270	794,395	797,969	801,955	806,155	784,832
22	St Lucie Unit 2	854,841	858,512	861,617	865,228	868,723	872,080	875,319	878,413	881,345	884,737	888,197	891,797	895,033	875,065
23	Turkey Point U3/U4 Common	379,829	381,719	383,373	385,177	386,855	388,980	391,121	393,155	394,909	397,122	399,294	401,145	403,638	391,255
24	Turkey Point Unit 3	690,104	696,223	702,344	708,468	714,593	720,719	726,845	732,971	739,095	745,218	751,340	757,460	763,586	726,844
25	Turkey Point Unit 4	721,066	726,409	731,463	736,757	739,712	744,742	750,088	755,444	760,801	766,162	771,526	776,894	782,264	751,025
26	Surplus Flowback	136,261	136,261	136,261	136,261	136,261	136,261	136,261	136,261	136,261	136,261	136,261	136,261	136,261	136,261
27	TOTAL NUCLEAR PRODUCTION	3,852,507	3,867,814	3,890,176	3,912,197	3,931,016	3,953,221	3,974,906	3,996,827	4,017,743	4,037,100	4,057,308	4,079,500	4,101,916	3,974,787
28															
29	<b>OTHER PRODUCTION</b>														
30	Riviera Beach Energy Center	77,991	80,489	83,145	85,814	88,471	91,144	93,815	96,496	99,146	101,733	104,412	107,070	109,411	93,780
31	Dania Beach Energy Center	4,424	4,605	4,786	4,967	5,148	5,329	5,508	5,688	5,867	6,046	6,225	6,404	6,583	5,700
32	Sanford Common	50,101	50,691	51,376	51,993	52,633	53,289	53,956	54,632	55,317	56,011	56,714	57,426	58,146	53,875
33	Sanford Unit 4	112,439	114,681	116,919	119,148	121,323	123,544	125,700	127,895	129,975	132,156	134,348	136,604	137,285	125,540
34	Sanford Unit 5	122,411	124,441	126,462	128,474	130,372	132,367	134,442	136,442	138,442	140,442	142,442	144,442	146,442	133,322
35	Lauderdale Common	(25,243)	(25,306)	(25,262)	(25,221)	(25,178)	(25,135)	(25,092)	(25,048)	(25,005)	(24,993)	(24,953)	(24,911)	(24,868)	(25,093)
36	Lauderdale Unit 4	(146,344)	(146,344)	(146,344)	(146,344)	(146,344)	(146,344)	(146,344)	(146,344)	(146,344)	(146,344)	(146,344)	(146,344)	(146,344)	(146,344)
37	Lauderdale Unit 5	(127,689)	(127,689)	(127,689)	(127,689)	(127,689)	(127,689)	(127,689)	(127,689)	(127,689)	(127,689)	(127,689)	(127,689)	(127,689)	(127,689)
38	Ft Myers Common	6,551	6,647	6,751	6,845	6,941	7,049	7,133	7,240	7,332	7,466	7,566	7,649	7,713	7,145
39	Ft Myers Unit 2	190,993	194,349	197,689	200,693	203,477	206,639	209,798	213,043	216,350	219,693	223,007	226,346	229,705	210,137
40	Ft Myers Unit 3	4,298	4,596	4,893	5,322	4,210	4,080	4,363	4,646	4,929	5,211	5,499	5,786	6,075	4,808
41	Port Everglades Energy Center	96,815	100,187	102,996	106,130	109,517	108,918	112,257	115,598	118,941	122,283	124,810	128,167	127,569	113,399
42	Cape Canaveral	94,561	97,234	98,531	100,548	100,463	91,889	92,748	88,991	91,425	93,296	95,915	97,477	100,306	95,645



FLORIDA PUBLIC SERVICE COMMISSION

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

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

COMPANY: FLORIDA POWER & LIGHT COMPANY  
AND SUBSIDIARIES

(\$000)

DOCKET NO.: 20210015-EI

Witness: Scott R. Bores

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Line No.	Account / Sub-account Number	Month Accum Depr Balance Dec-21	Month Accum Depr Balance Jan-22	Month Accum Depr Balance Feb-22	Month Accum Depr Balance Mar-22	Month Accum Depr Balance Apr-22	Month Accum Depr Balance May-22	Month Accum Depr Balance Jun-22	Month Accum Depr Balance Jul-22	Month Accum Depr Balance Aug-22	Month Accum Depr Balance Sep-22	Month Accum Depr Balance Oct-22	Month Accum Depr Balance Nov-22	Month Plant Balance Dec-22	13-Month Average
1	Martin Common	150,362	150,707	151,132	151,554	151,887	152,316	152,654	153,086	153,429	153,864	154,255	154,693	155,132	152,698
2	Martin Unit 3/4 Common	61,680	61,816	61,628	61,773	61,921	62,068	62,217	62,365	62,513	62,662	62,810	62,958	63,106	62,271
3	Martin Unit 3	111,381	112,251	111,983	112,851	95,395	95,977	96,600	97,231	97,863	98,495	99,107	99,894	100,695	102,286
4	Martin Unit 4	110,913	111,522	112,140	112,747	113,350	113,942	114,410	115,027	110,181	110,709	111,243	111,776	112,308	112,328
5	Martin Unit 8	147,164	149,412	151,371	152,104	153,577	155,004	152,875	150,698	152,941	155,184	157,415	159,655	161,912	153,793
6	Turkey Point Unit 5	109,480	111,211	113,092	114,970	116,848	118,660	120,391	122,217	124,098	125,980	127,831	129,698	131,541	120,463
7	Manatee Unit 3	175,170	201,357	202,826	202,803	189,216	186,780	188,114	189,863	191,712	193,201	195,215	192,815	195,401	192,652
8	Putnam	(51,552)	(50,693)	(49,834)	(48,974)	(48,115)	(47,256)	(46,397)	(45,538)	(44,678)	(43,819)	(42,960)	(42,101)	(41,242)	(46,397)
9	West County Common	58,294	58,785	60,103	55,557	56,999	54,292	55,946	57,572	59,335	61,099	62,378	63,756	65,219	59,180
10	West County Unit 1	92,099	94,890	97,636	100,430	103,227	106,023	108,819	111,614	114,409	116,903	113,492	103,568	104,755	105,220
11	West County Unit 2	57,302	59,172	61,042	62,915	64,484	66,364	64,614	66,044	47,473	48,902	49,999	49,713	44,612	54,049
12	West County Unit 3	116,061	118,616	121,185	123,762	124,611	127,224	126,186	128,816	131,448	134,034	136,151	138,772	141,181	128,311
13	Okeechobee Clean Energy Center	85,077	88,544	89,597	93,077	90,847	94,009	96,709	100,132	103,671	99,962	103,401	100,534	103,930	96,115
14															
15	Lauderdale GTs	15,926	16,205	16,483	16,762	17,041	17,320	17,599	17,878	18,156	18,435	18,714	18,993	19,271	17,599
16	Ft Myers GTs	12,883	13,216	13,548	13,881	14,214	14,546	14,879	15,211	15,544	15,876	16,208	16,541	16,873	14,878
17	Lauderdale Peakers	48,267	49,237	50,207	51,178	51,946	52,919	53,893	54,813	55,788	56,764	57,741	58,717	59,694	53,936
18	Ft Myers Peakers	19,152	19,545	19,938	18,639	18,999	18,795	19,176	19,557	19,938	20,297	20,662	21,019	21,410	19,779
19															
20	Manatee Solar	21,333	21,686	22,039	22,392	22,746	23,084	23,437	23,790	24,143	24,496	24,849	25,202	25,555	23,443
21	Martin Solar	130,053	130,944	131,835	132,727	133,619	134,511	135,404	136,297	137,183	138,065	138,948	139,831	140,707	135,394
22	Desoto Solar	59,891	60,313	60,731	61,151	61,572	61,993	62,415	62,837	63,186	63,609	64,032	64,446	64,870	62,388
23	Space Coast Solar	23,864	24,035	24,206	24,376	24,547	24,718	24,889	25,060	25,230	25,401	25,572	25,743	25,913	24,889
24	Babcock Ranch Solar	27,342	27,840	28,339	28,837	29,336	29,820	30,318	30,817	31,315	31,813	32,312	32,810	33,308	30,324
25	Citrus Solar	24,170	24,586	25,001	25,417	25,833	26,234	26,650	27,065	27,481	27,896	28,312	28,727	29,143	26,655
26	Sabal Palm Solar	1,851	2,070	2,288	2,507	2,725	2,944	3,162	3,381	3,599	3,818	4,036	4,255	4,473	3,162
27	Magnolia Springs Solar	2,344	2,554	2,763	2,973	3,183	3,393	3,603	3,813	4,023	4,233	4,443	4,653	4,863	3,603
28	Hibiscus Solar	5,476	5,744	6,011	6,279	6,547	6,815	7,083	7,350	7,618	7,886	8,154	8,421	8,689	7,083
29	Egret Solar	2,557	2,762	2,966	3,171	3,375	3,580	3,785	3,989	4,194	4,398	4,603	4,807	5,012	3,785
30	Pelican Solar	1,952	2,158	2,364	2,571	2,777	2,983	3,189	3,395	3,601	3,807	4,013	4,219	4,425	3,189
31	Coral Farms Solar	11,935	12,182	12,430	12,677	12,925	13,172	13,420	13,667	13,914	14,162	14,409	14,657	14,904	13,420
32	Horizon Solar	12,049	12,299	12,548	12,798	13,048	13,297	13,547	13,796	14,046	14,295	14,545	14,795	15,044	13,547
33	Ibis Solar	6,557	6,814	7,071	7,327	7,584	7,841	8,098	8,355	8,612	8,869	9,126	9,382	9,639	8,098
34	Hammock Solar	12,213	12,477	12,741	13,006	13,270	13,534	13,799	14,063	14,327	14,592	14,856	15,120	15,385	13,799
35	Interstate Solar	15,624	15,877	16,129	16,382	16,634	16,887	17,139	17,391	17,644	17,896	18,149	18,401	18,654	17,139
36	Twin Lakes Solar	5,266	5,489	5,712	5,934	6,157	6,380	6,603	6,826	7,049	7,272	7,495	7,718	7,941	6,603
37	Krome Solar	5,931	6,163	6,396	6,628	6,861	7,094	7,326	7,559	7,791	8,024	8,256	8,489	8,721	7,326
38	Osprey Solar	11,992	12,240	12,489	12,737	12,986	13,235	13,483	13,732	13,981	14,229	14,478	14,726	14,975	13,483
39	Blue Cypress Solar	11,787	12,042	12,296	12,545	12,800	13,054	13,309	13,563	13,818	14,072	14,326	14,581	14,835	13,310
40	Loggerhead Solar	11,968	12,223	12,478	12,733	12,988	13,242	13,497	13,752	14,007	14,262	14,517	14,772	15,027	13,497

FLORIDA PUBLIC SERVICE COMMISSION

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

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

COMPANY: FLORIDA POWER & LIGHT COMPANY  
AND SUBSIDIARIES

(\$000)

DOCKET NO.: 20210015-EI

Witness: Scott R. Bores

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Line No.	Account / Sub-account Number	Month Accum Depr Balance Dec-21	Month Accum Depr Balance Jan 22	Month Accum Depr Balance Feb 22	Month Accum Depr Balance Mar 22	Month Accum Depr Balance Apr 22	Month Accum Depr Balance May-22	Month Accum Depr Balance Jun 22	Month Accum Depr Balance Jul 22	Month Accum Depr Balance Aug 22	Month Accum Depr Balance Sep-22	Month Accum Depr Balance Oct 22	Month Accum Depr Balance Nov-22	Month Plant Balance Dec-22	13-Month Average
1	Barefoot Bay solar	11,797	12,052	12,307	12,561	12,816	13,071	13,325	13,580	13,835	14,089	14,344	14,599	14,853	13,325
2	Indian River Solar	11,878	12,125	12,371	12,617	12,864	13,110	13,356	13,602	13,849	14,095	14,341	14,587	14,834	13,356
3	Echo River Solar	5,470	5,738	6,005	6,273	6,540	6,808	7,075	7,343	7,610	7,878	8,146	8,413	8,681	7,075
4	Northern Preserve Solar	4,536	4,728	4,920	5,112	5,303	5,495	5,687	5,879	6,071	6,263	6,454	6,646	6,838	5,687
5	Sunshine Gateway Solar	6,420	6,671	6,922	7,173	7,424	7,676	7,927	8,178	8,429	8,680	8,932	9,183	9,434	7,927
6	Blue Heron Solar	5,303	5,527	5,752	5,976	6,201	6,425	6,650	6,874	7,099	7,323	7,548	7,772	7,997	6,650
7	Sweetbay Solar	4,685	4,883	5,081	5,279	5,477	5,675	5,874	6,072	6,270	6,468	6,666	6,864	7,062	5,874
8	Trailside Solar	2,566	2,771	2,976	3,181	3,386	3,592	3,797	4,002	4,207	4,412	4,617	4,822	5,028	3,797
9	Lakeside Solar	2,474	2,672	2,870	3,068	3,265	3,463	3,661	3,859	4,057	4,255	4,453	4,651	4,849	3,661
10	Cattle Ranch Solar	4,899	5,115	5,331	5,547	5,763	5,979	6,194	6,410	6,626	6,842	7,058	7,274	7,490	6,194
11	Okeechobee Solar	5,698	5,978	6,257	6,536	6,816	7,095	7,375	7,654	7,933	8,213	8,492	8,771	9,051	7,375
12	Southfork Solar	5,579	5,852	6,125	6,398	6,670	6,943	7,216	7,489	7,762	8,035	8,307	8,580	8,853	7,216
13	Palm Bay Solar	1,979	2,212	2,445	2,678	2,911	3,144	3,377	3,610	3,843	4,076	4,309	4,542	4,776	3,377
14	Willow South Solar	1,563	1,772	1,981	2,190	2,399	2,608	2,817	3,026	3,235	3,444	3,653	3,862	4,072	2,817
15	Nassau Solar	2,662	2,875	3,088	3,301	3,514	3,727	3,940	4,153	4,366	4,579	4,792	5,005	5,218	3,940
16	Union Springs Solar	2,582	2,789	2,996	3,202	3,409	3,615	3,822	4,029	4,235	4,442	4,648	4,855	5,061	3,822
17	Orange Blossom	1,399	1,614	1,830	2,046	2,262	2,478	2,694	2,910	3,126	3,341	3,557	3,773	3,989	2,694
18	Babcock Ranch Reserve Solar	5,246	5,470	5,694	5,918	6,142	6,366	6,589	6,813	7,037	7,261	7,485	7,709	7,933	6,589
19	Discovery Solar Energy Center	1,794	2,034	2,274	2,514	2,753	2,993	3,233	3,473	3,713	3,952	4,192	4,432	4,672	3,233
20	Rodeo Solar	1,981	2,190	2,400	2,610	2,819	3,029	3,239	3,448	3,658	3,868	4,077	4,287	4,497	3,239
21	Fort Drum Solar	1,337	1,542	1,748	1,954	2,160	2,366	2,572	2,777	2,983	3,189	3,395	3,601	3,807	2,572
22	Grove Solar	118	354	589	825	1,061	1,297	1,533	1,768	2,004	2,240	2,476	2,711	2,947	1,533
23	Elder Branch Solar	130	389	648	907	1,166	1,425	1,684	1,944	2,203	2,462	2,721	2,980	3,239	1,684
24	Sundew Solar	128	384	640	896	1,152	1,408	1,664	1,920	2,175	2,431	2,687	2,943	3,199	1,664
25	Ghost Orchid Solar	125	375	624	874	1,124	1,374	1,623	1,873	2,123	2,372	2,622	2,872	3,122	1,623
26	Sawgrass Solar	123	368	613	858	1,103	1,349	1,594	1,839	2,084	2,329	2,575	2,820	3,065	1,594
27	Immokalee Solar	122	366	610	853	1,097	1,341	1,585	1,829	2,073	2,317	2,560	2,804	3,048	1,585
28	Everglades Solar	0	0	0	0	0	0	0	0	0	0	0	0	126	10
29	Whitetail Solar	0	0	0	0	0	0	0	0	0	0	0	0	119	9
30	Bluefield Solar	0	0	0	0	0	0	0	0	0	0	0	0	109	8
31	Cavendish Solar	0	0	0	0	0	0	0	0	0	0	0	0	114	9
32	Anhinga Solar	0	0	0	0	0	0	0	0	0	0	0	0	121	9
33	Blackwater Solar	0	0	0	0	0	0	0	0	0	0	0	0	118	9
34	Chipola Solar	0	0	0	0	0	0	0	0	0	0	0	0	124	10
35	Chautauqua Solar	0	0	0	0	0	0	0	0	0	0	0	0	120	9
36	First City Solar	0	0	0	0	0	0	0	0	0	0	0	0	118	9
37	Apalachee Solar	0	0	0	0	0	0	0	0	0	0	0	0	121	9
38	C&I Solar Partnership	2,676	2,716	2,756	2,797	2,837	2,878	2,918	2,958	2,999	3,039	3,079	3,120	3,160	2,918
39	Voluntary Solar Partnership	3,544	3,654	3,763	3,874	3,984	4,095	4,206	4,318	4,430	4,543	4,656	4,770	4,885	4,209

FLORIDA PUBLIC SERVICE COMMISSION

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

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

COMPANY: FLORIDA POWER & LIGHT COMPANY  
AND SUBSIDIARIES

(\$000)

DOCKET NO.: 20210015-EI

Witness: Scott R. Bores

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Line No.	Account / Sub-account Number	Month Accum Depr Balance Dec-21	Month Accum Depr Balance Jan-22	Month Accum Depr Balance Feb-22	Month Accum Depr Balance Mar-22	Month Accum Depr Balance Apr-22	Month Accum Depr Balance May-22	Month Accum Depr Balance Jun-22	Month Accum Depr Balance Jul-22	Month Accum Depr Balance Aug-22	Month Accum Depr Balance Sep-22	Month Accum Depr Balance Oct-22	Month Accum Depr Balance Nov-22	Month Plant Balance Dec-22	13-Month Average
1	Dania Beach Energy Storage	3,554	3,772	3,989	4,207	4,425	4,642	4,860	5,078	5,296	5,513	5,731	5,949	6,167	4,860
2	Manatee Energy Storage Center	0	2,555	5,110	7,665	10,221	12,776	15,331	17,886	20,441	22,996	25,552	28,107	30,662	15,331
3	Echo River Energy Storage Center	84	254	424	595	765	935	1,106	1,276	1,447	1,617	1,788	1,958	2,129	1,106
4	Sunshine Gateway Energy Storage Center	84	254	424	595	765	936	1,106	1,276	1,447	1,617	1,788	1,958	2,129	1,106
5	Future Battery Storage	853	1,033	1,213	1,394	1,574	1,754	1,935	2,115	2,296	2,476	2,657	2,838	3,018	1,935
6															
7	Surplus Flowback	188,169	188,169	188,169	188,169	188,169	188,169	188,169	188,169	188,169	188,169	188,169	188,169	188,169	188,169
8	Minor Other Production	10,670	10,915	11,283	11,646	12,027	12,440	12,842	13,333	13,795	14,267	14,751	15,241	15,787	13,000
9	TOTAL OTHER PRODUCTION	2,489,347	2,569,037	2,619,398	2,662,769	2,673,669	2,704,352	2,726,281	2,774,067	2,827,123	2,877,298	2,927,843	2,960,512	3,007,234	2,755,302
10															
11	<u>TRANSMISSION</u>														
12	Transmission	1,728,564	1,715,452	1,716,268	1,717,642	1,670,920	1,672,252	1,673,669	1,675,452	1,656,800	1,660,101	1,653,134	1,657,604	1,638,105	1,679,689
13	353.1 Transmission - GSU	85,873	86,891	87,908	88,925	89,942	90,959	92,007	93,056	94,105	95,153	96,202	97,244	98,300	92,044
14	Transmission - Gen Leads	30,809	31,105	31,402	31,698	31,994	32,291	32,587	32,883	33,179	33,475	33,771	34,067	34,363	32,587
15	Transmission - Radials Retail	28,487	28,609	28,730	28,852	28,973	29,094	29,216	29,337	29,458	29,580	29,701	29,822	29,944	29,216
16	Surplus Flowback	(298,476)	(298,476)	(298,476)	(298,476)	(298,476)	(298,476)	(298,476)	(298,476)	(298,476)	(298,476)	(298,476)	(298,476)	(298,476)	(298,476)
17	TOTAL TRANSMISSION	1,575,257	1,563,581	1,565,832	1,568,642	1,523,354	1,526,120	1,529,003	1,532,252	1,515,067	1,519,834	1,514,332	1,520,262	1,502,237	1,535,060
18															
19	<u>DISTRIBUTION SUBSTATION</u>														
20	361 Structures & Improvement	76,339	76,763	77,188	77,614	78,044	78,472	78,905	79,341	79,780	80,227	80,677	81,131	81,588	78,928
21	362 Station Equipment	639,632	642,640	645,700	648,849	652,121	655,299	658,372	661,566	664,897	668,067	671,565	674,934	678,399	658,619
22	Other Distribution Substation	104	121	140	162	186	213	241	272	304	336	370	405	442	254
23	TOTAL DISTRIBUTION SUBSTATION	716,076	719,524	723,028	726,624	730,350	733,984	737,519	741,179	744,980	748,630	752,613	756,470	760,429	737,800
24															
25	<u>DISTRIBUTION LINE FACILITIES</u>														
26	363 Storage Battery Equip	2,122	2,156	2,191	2,225	2,259	2,293	2,327	2,362	2,396	2,430	2,464	2,499	2,533	2,327
27	364 Poles, Towers & Fixtures	551,733	556,732	561,857	566,660	571,450	576,414	581,638	587,001	592,202	597,426	602,541	608,052	613,636	582,103
28	365 Overhead Conductors & Devices	663,060	666,417	669,890	673,022	676,126	679,395	682,918	686,569	690,041	693,522	696,880	700,628	704,439	683,301
29	366 Underground Conduit	506,186	507,879	509,612	511,204	512,779	514,412	516,138	517,908	519,601	521,291	522,926	524,708	526,508	516,243
30	367 UG Conductors & Devices	883,961	885,812	887,740	889,406	891,044	892,796	894,728	896,745	898,622	900,497	902,272	904,328	906,422	894,952
31	368 Line Transformers	1,032,829	1,034,968	1,037,175	1,039,172	1,041,150	1,043,227	1,045,456	1,047,761	1,049,956	1,052,153	1,054,274	1,056,631	1,059,024	1,045,675
32	369 Services	558,650	560,923	563,229	565,439	567,640	569,890	572,212	574,572	576,882	579,194	581,471	583,861	586,269	572,326
33	370 Meters	92,510	92,720	92,933	93,139	93,345	93,554	93,769	93,986	94,200	94,414	94,626	94,846	95,068	93,778
34	370.1 AMI Meters	310,675	313,253	315,849	318,407	320,964	323,547	326,166	328,806	331,428	334,054	336,670	339,339	342,020	326,245
35	371 Installations On Customer Premises	52,498	52,895	53,296	46,897	47,177	47,461	47,752	48,046	48,330	48,621	48,909	49,207	49,507	49,277
36	373 Street Lighting & Signal Systems	107,170	107,129	107,110	107,020	106,924	106,859	106,845	106,855	106,828	106,801	106,748	106,772	106,809	106,913
37	Other Distribution Line	7,363	8,876	10,536	12,348	14,321	16,464	18,775	21,251	23,891	26,698	29,679	32,835	36,161	19,938
38	TOTAL DISTRIBUTION LINE	4,768,758	4,789,761	4,811,418	4,824,938	4,845,179	4,866,312	4,888,724	4,911,862	4,934,376	4,957,102	4,979,460	5,003,705	5,028,395	4,893,076
39															
40	DISTRIBUTION - Surplus Flowback	(577,485)	(577,485)	(577,485)	(577,485)	(577,485)	(577,485)	(577,485)	(577,485)	(577,485)	(577,485)	(577,485)	(577,485)	(577,485)	(577,485)
41															
42	TOTAL DISTRIBUTION	4,907,349	4,931,800	4,956,961	4,974,077	4,998,044	5,022,810	5,048,757	5,075,555	5,101,871	5,128,247	5,154,588	5,182,690	5,211,338	5,053,391

FLORIDA PUBLIC SERVICE COMMISSION

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

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

COMPANY: FLORIDA POWER & LIGHT COMPANY  
AND SUBSIDIARIES

(\$000)

DOCKET NO.: 20210015-EI

Witness: Scott R. Bores

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Line No.	Account / Sub-account Number	Month Accum Depr Balance Dec-21	Month Accum Depr Balance Jan-22	Month Accum Depr Balance Feb-22	Month Accum Depr Balance Mar-22	Month Accum Depr Balance Apr-22	Month Accum Depr Balance May-22	Month Accum Depr Balance Jun-22	Month Accum Depr Balance Jul-22	Month Accum Depr Balance Aug-22	Month Accum Depr Balance Sep-22	Month Accum Depr Balance Oct-22	Month Accum Depr Balance Nov-22	Month Plant Balance Dec-22	13-Month Average
1	<u>GENERAL PLANT - BUILDING</u>	151,544	152,376	153,217	154,066	154,922	155,785	156,781	157,910	159,047	160,191	161,331	162,490	163,660	157,178
2															
3	<u>GENERAL PLANT - EQUIPMENT</u>	393,747	372,240	378,244	381,346	389,266	397,119	407,713	413,395	422,353	432,245	435,206	445,641	448,073	408,968
4															
5	<u>GENERAL PLANT - TRANSPORTATION</u>	230,942	233,757	236,873	239,893	243,003	246,198	249,297	252,543	255,755	258,928	262,248	265,593	267,507	249,426
6															
7	<u>GENERAL PLANT - Surplus Flowback</u>	(25,954)	(25,954)	(25,954)	(25,954)	(25,954)	(25,954)	(25,954)	(25,954)	(25,954)	(25,954)	(25,954)	(25,954)	(25,954)	(25,954)
8															
9	TOTAL GENERAL PLANT	750,278	732,419	742,380	749,350	761,236	773,147	787,836	797,893	811,200	825,409	832,830	847,770	853,286	789,618
10															
11	<u>OTHER ITEMS</u>														
12	Scherer Acquisition Adjustment	78,880	(28,434)	(28,434)	(28,434)	(28,434)	(28,434)	(28,434)	(28,434)	(28,434)	(28,434)	(28,434)	(28,434)	(28,434)	(20,179)
13	Vero Beach Acquisition Adjustment	11,216	11,523	11,830	12,138	12,445	12,752	13,060	13,367	13,674	13,982	14,289	14,596	14,904	13,060
14	Capital Leases	42,241	42,241	42,241	42,241	42,241	42,241	42,241	42,241	42,241	42,241	42,241	42,241	42,241	42,241
15	Avoided AFUDC - FERC Reclass	54,318	54,925	55,532	56,138	56,744	57,349	57,954	58,558	59,162	59,766	60,370	60,973	61,575	57,951
16	Capital Recovery - FERC Reclass	751,735	749,519	747,303	745,087	742,872	740,656	738,440	736,224	734,008	731,792	729,576	727,360	725,144	738,440
17	Asset Retirement Obligation	53,108	53,771	54,433	55,096	55,759	56,422	57,084	57,747	58,410	59,072	59,735	60,398	61,061	57,084
18	Decommissioning Reserve - ARO Contra	(4,925,568)	(4,925,568)	(4,925,568)	(4,925,568)	(4,925,568)	(4,925,568)	(4,925,568)	(4,925,568)	(4,925,568)	(4,925,568)	(4,925,568)	(4,925,568)	(4,925,568)	(4,925,568)
19	ITC Interest Synchronization	6,780	6,780	6,780	6,780	6,780	6,780	6,780	6,780	6,780	6,780	6,780	6,780	6,780	6,780
20	Surplus Flowback - FERC Reclass	1,857,535	1,857,535	1,857,535	1,857,535	1,857,535	1,857,535	1,857,535	1,857,535	1,857,535	1,857,535	1,857,535	1,857,535	1,857,535	1,857,535
21	Surplus Flowback - Dismantlement	146,014	146,014	146,014	146,014	146,014	146,014	146,014	146,014	146,014	146,014	146,014	146,014	146,014	146,014
22	Other	28,641	28,056	27,472	26,887	26,302	25,717	25,132	24,547	23,962	23,378	22,793	22,208	21,623	25,132
23	TOTAL OTHER ITEMS	(1,895,099)	(2,003,636)	(2,004,860)	(2,006,085)	(2,007,310)	(2,008,536)	(2,009,761)	(2,010,988)	(2,012,214)	(2,013,441)	(2,014,668)	(2,015,896)	(2,017,124)	(2,001,509)
24															
25	TOTAL DEPRECIABLE RESERVE BALANCE	12,754,208	10,679,304	10,801,687	10,906,714	10,939,519	11,044,796	11,142,022	11,265,483	11,375,725	11,502,454	11,615,460	11,733,417	11,833,454	11,353,403
26															
27	NON-DEPRECIABLE PROPERTY	(1,474)	(1,470)	(1,467)	(1,465)	(1,463)	(1,460)	(1,458)	(1,455)	(1,453)	(1,451)	(1,448)	(1,446)	(1,443)	(1,458)
28															
29	NUCLEAR DECOMMISSIONING	5,545,989	5,562,996	5,580,059	5,597,176	5,614,348	5,631,575	5,648,858	5,666,197	5,683,592	5,701,042	5,718,549	5,736,112	5,753,732	5,649,248
30															
31	FOSSIL DISMANTLEMENT	334,477	326,838	326,826	326,814	326,802	326,790	326,778	326,766	326,754	326,742	326,731	326,719	325,816	327,296
32															
33	TOTAL RESERVE BALANCE	18,633,200	16,567,668	16,707,104	16,829,238	16,879,206	17,001,701	17,116,201	17,256,991	17,384,617	17,528,787	17,659,291	17,794,802	17,911,559	17,328,490
34															
35	NOTE: TOTALS MAY NOT ADD DUE TO ROUNDING.														
36	(1) AMOUNTS INCLUDE NON-UTILITY PROPERTY														

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

DOCKET NO.: 20210015-EI

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

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

(\$000)

Line No.	Description of Additions or (Retirements)	(1) Test Year Minus One Year 12/31/2021	(2) Test Year 12/31/2022	(3) Test Year Plus One Year 12/31/2023	(4) Most Recent Calendar Year 12/31/2020
1	ADDITIONS				
2	2020 SoBRA	0	0	0	390,336
3	SolarTogether	665,748	0	0	881,621
4	Large Scale Solar Projects	536,566	859,585	734,370	0
5	500kV Rebuild <sup>(1)</sup>	125,264	693,895	218,664	64
6	Dania Beach Energy Center <sup>(1)</sup>	0	885,809	0	363
7	Manatee Energy Storage Center <sup>(1)</sup>	353,415	501	0	0
8	All Other Additions	4,818,690	5,252,233	5,187,433	3,201,008
9					
10	TOTAL ADDITIONS <sup>(2)</sup>	<u>6,499,683</u>	<u>7,692,023</u>	<u>6,140,466</u>	<u>4,473,391</u>
11					
12	RETIREMENTS				
13	Manatee U1/U2	0	(693,317)	0	0
14	Scherer	0	(1,432,494)	0	0
15	All Other Retirements	(759,182)	(966,270)	(831,279)	(653,004)
16					
17	TOTAL RETIREMENTS	<u>(759,182)</u>	<u>(3,092,081)</u>	<u>(831,279)</u>	<u>(653,004)</u>
18					
19	TOTAL NET ADDITIONS	<u>5,740,501</u>	<u>4,599,942</u>	<u>5,309,187</u>	<u>3,820,388</u>
20					

21 Notes:

22 <sup>(1)</sup> The project exceeds the 0.5% threshold in at least one of the prescribed time periods

23 <sup>(2)</sup> Includes plant-in-service adjustments or transfers reflected on MFR B-7.

FLORIDA PUBLIC SERVICE COMMISSION

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

Type of Data Shown:

Projected Test Year Ended 12/31/2022

Prior Year Ended     /    /    

Historical Test Year Ended     /    /    

COMPANY: FLORIDA POWER & LIGHT COMPANY  
AND SUBSIDIARIES

DOCKET NO.: 20210015-EI

Witness: Scott R. Bores, Matthew Valle

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

Supporting Schedules:

Recap Schedules:

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

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

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

DOCKET NO.: 20210015-EI

(\$000 WHERE APPLICABLE)

Witness: Scott R. Bores

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
Line No.	Project No.	Project Description	Year End CWIP Balance	Estimated Additional Project Costs	Total Cost of Completion	Initial Project Budget Per Construction Bid	Date Construction Started	Expected Completion Date	Percent Complete (3) / (5)	Amount of AFUDC Charged	13 Month Average Balance	Jurisdictional Factor	Jurisdictional Amount
1		INTANGIBLE											
2		All Other Intangible Plant	117,364				Various	Various			177,769	0.962813	171,158
3		TOTAL INTANGIBLE PLANT	117,364								177,769		171,158
4													
5		STEAM PRODUCTION											
6		All Other Steam Production	(6)				Various	Various			654	0.955229	625
7		TOTAL STEAM PRODUCTION	(6)								654		625
8													
9		NUCLEAR PRODUCTION											
10		All Other Nuclear Production	603,548				Various	Various		1,487	560,341	0.955981	535,675
11		TOTAL NUCLEAR PRODUCTION	603,548							1,487	560,341		535,675
12													
13		OTHER PRODUCTION											
14	UENC.00000119	Dania Beach Energy Center	-	-	838,423	838,423	Jun-18	Jun-22	100.00%	18,709	369,576	0.954461	352,746
15	UENC.00000106.54	Turkey Point Clean Water Project	51,215	263,662	314,877	314,877	Jun-21	Dec-24	16.27%	-	24,327	0.954461	23,219
16	Various	.05 Capacity Upgrades	50,188	112,638	162,826	162,826	Oct-20	Sep-25	30.82%	-	7,065	0.954461	6,743
17	UENC.00000106.60	Everglades Solar	-	-	89,765	89,765	Dec-21	Dec-22	100.00%	2,795	43,796	0.954461	41,802
18	UENC.00000106.60	Whitetail Solar	-	-	84,988	84,988	Dec-21	Dec-22	100.00%	2,646	41,466	0.954461	39,577
19	UENC.00000106.60	Bluefield Solar	-	-	77,598	77,598	Dec-21	Dec-22	100.00%	2,416	37,860	0.954461	36,136
20	UENC.00000106.60	Cavendish Solar	-	-	81,523	81,523	Dec-21	Dec-22	100.00%	2,538	39,775	0.954461	37,964
21	UENC.00000106.60	Anhinga Solar	-	-	85,913	85,913	Dec-21	Dec-22	100.00%	2,675	41,917	0.954461	40,008
22	UENC.00000106.60	Blackwater Solar	-	-	83,999	83,999	Dec-21	Dec-22	100.00%	2,615	40,983	0.954461	39,117
23	UENC.00000106.60	Chipola Solar	-	-	88,237	88,237	Dec-21	Dec-22	100.00%	2,747	43,051	0.954461	41,090
24	UENC.00000106.60	Chautauqua Solar	-	-	85,332	85,332	Dec-21	Dec-22	100.00%	2,657	41,634	0.954461	39,738
25	UENC.00000106.60	First City Solar	-	-	84,309	84,309	Dec-21	Dec-22	100.00%	2,625	41,135	0.954461	39,261
26	UENC.00000106.60	Apalachee Solar	-	-	86,236	86,236	Dec-21	Dec-22	100.00%	2,685	42,075	0.954461	40,159
27	UENC.00000106.62	Large Scale Solar Projects - 2023	36,017	686,433	722,450	722,450	Dec-22	Dec-23	4.99%	82	2,771	0.954461	2,644
28		All Other Production	163,567				Various	Various		0	309,945	0.954461	295,830
29		TOTAL OTHER PRODUCTION	300,988	1,062,732	2,886,475	2,886,475				45,191	1,127,374		1,076,034
30													
31		DISTRIBUTION											
32		All Other Distribution Plant	527,612				Various	Various			525,559	0.997360	524,172
33		TOTAL DISTRIBUTION PLANT	527,612								525,559		524,172
34													

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

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

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

DOCKET NO.: 20210015-EI

(\$000 WHERE APPLICABLE)

Witness: Scott R. Bores

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
Line No.	Project No.	Project Description	Year End CWIP Balance	Estimated Additional Project Costs	Total Cost of Completion	Initial Project Budget Per Construction Bid	Date Construction Started	Expected Completion Date	Percent Complete (3) / (5)	Amount of AFUDC Charged	13 Month Average Balance	Jurisdictional Factor	Jurisdictional Amount
1		TRANSMISSION											
2													
3	UENC.00000119	Dania - Transmission	-	-	47,386	47,386	Jun-18	Jun-22	100.00%	1,077	20,514	0.907453	18,615
4	UTRN.00000551	500kV Rebuild	525,049	1,130,316	1,655,365	1,603,000	Various	Various	31.72%	42,475	724,878	0.907453	657,793
5	UTRN.00000660	Quarry to ClearSky	41,116	254,935	296,052	296,052	Jan-22	Dec-24	13.89%	1,116	20,386	0.907453	18,499
6	UENC.00000106.60	Large Scale Solar Projects - 2022	-	-	11,686	11,686	Dec-21	Dec-22	100.00%	228	3,390	0.907453	3,077
7	UENC.00000106.62	Large Scale Solar Projects - 2023	-	11,920	11,920	11,920	Dec-22	Dec-23	-	-	-	0.907453	-
8		All Other Transmission	282,132				Various	Various			406,115	0.907453	368,530
9		TOTAL TRANSMISSION PLANT	848,297	1,397,171	2,022,408	1,970,043				44,896	1,175,283		1,066,515
10													
11		GENERAL											
12		All Other General Plant	110,984				Various	Various			217,849	0.962680	209,719
13		TOTAL GENERAL PLANT	110,984								217,849		209,719
14													
15													
16		TOTAL CONSTRUCTION WORK IN PROGRESS	2,508,787	2,459,903	4,908,883	4,856,518				91,575	3,784,830		3,583,898
17													
18													
19													
20		TOTAL AFUDC TREATMENT	873,574							91,575	1,811,666		1,687,998
21													
22													
23		TOTAL RATE BASE TREATMENT	1,635,213								1,973,164		1,895,900
24													
25													
26		TOTAL CWIP	2,508,787	2,459,903	4,908,883	4,856,518				91,575	3,784,830		3,583,898
27													
28													
29													



---

FLORIDA PUBLIC SERVICE COMMISSION	EXPLANATION: If the company proposes to include any AFUDC-eligible CWIP in rate base, provide a summary of the earnings test to determine to what extent CWIP should be included in the rate base along with a detail of assumptions. As a minimum, the data provided should show the impact on the utility's financial integrity indicators with and without the level of CWIP requested.	Type of Data Shown: X Projected Test Year Ended: 12/31/22 _ Prior Year Ended: __/__/__ _ Historical Test Year Ended: __/__/__
COMPANY: FLORIDA POWER & LIGHT COMPANY AND SUBSIDIARIES		Witness: Scott R. Bores
DOCKET NO.: 20210015-EI		

---

(1)

Line  
No.

- 
- 1
  - 2 The company is not proposing to include any AFUDC-eligible CWIP in rate base.
  - 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  
 DOCKET NO.: 20210015-EI

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

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

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

(\$000)

	(1)	(2)	(3)	(4)	(5)
Line No.	Description of Item	Prior Year 2021 13-Month Average	Test Year 2022 13-Month Average	Test Year Jurisdictional Factor	Test Year Jurisdictional Amount (3) x (4)
1	<u>OTHER PRODUCTION FUTURE USE</u>				
2	Hendry County (1)	72,330	45,935	0.955284	43,881
3	St. Lucie River Farms Solar	20,861	20,861	0.955284	19,928
4	Clyman Solar	23,203	22,169	0.955284	21,178
5	Lakewood Park	19,998	19,998	0.955284	19,104
6	Southeast Grove	23,074	23,074	0.955284	22,042
7	Aggregate Other Production Property Under 5%	117,187	153,269	0.955284	146,415
8	TOTAL OTHER PRODUCTION FUTURE USE	<u>276,654</u>	<u>285,307</u>		<u>272,549</u>
9					
10	<u>TRANSMISSION FUTURE USE</u>				
11	Aggregate Transmission Property Under 5%	35,135	35,674	0.906327	32,332
12	TOTAL TRANSMISSION FUTURE USE	<u>35,135</u>	<u>35,674</u>		<u>32,332</u>
13					
14	<u>DISTRIBUTION FUTURE USE</u>				
15	Aggregate Distribution Property Under 5%	42,337	33,306	1.000000	33,306
16	TOTAL DISTRIBUTION FUTURE USE	<u>42,337</u>	<u>33,306</u>		<u>33,306</u>
17					
18	<u>GENERAL PLANT FUTURE USE</u>				
19	PGA BLVD Campus	29,367	27,108	0.962686	26,097
20	Aggregate General Plant Property Under 5%	215	198	0.962686	191
21	TOTAL GENERAL PLANT FUTURE USE	<u>29,582</u>	<u>27,306</u>		<u>26,287</u>
22					
23	TOTAL	<u>383,708</u>	<u>381,592</u>		<u>364,474</u>
24					
25	Note: Totals may not add due to rounding.				
26					
27	(1) - The forecast supporting this MFR assumed \$28.5MM of Hendry County land would be utilized for solar. It was later determined that only \$11MM would be utilized.				
28	This change has no effect on total retail rate base and will have no impact on the proposed base rate increase.				
29					
30					
31					
32					
33					
34					
35					

NUCLEAR FUEL BALANCES

FLORIDA PUBLIC SERVICE COMMISSION

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

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

COMPANY: FLORIDA POWER & LIGHT COMPANY  
 AND SUBSIDIARIES

DOCKET NO.: 20210015 - EI

(\$000)

Witness: Scott R. Bores, Robert Coffey

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

FLORIDA PUBLIC SERVICE COMMISSION

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

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

COMPANY: FLORIDA POWER & LIGHT COMPANY  
 AND SUBSIDIARIES

DOCKET NO.: 20210015-EI

	(1)	(2)	(3)	(4)	(5)	(6)
Line No.	ACCOUNT NO.	COMPONENT	PRIOR YEAR COMPANY TOTAL	TEST YEAR COMPANY TOTAL	TEST YEAR JURISDICTIONAL FACTOR	TEST YEAR JURISDICTIONAL AMOUNT (4) x (5)
1		CURRENT AND ACCRUED ASSETS				
2						
3	131	CASH	82,776	54,133	0.966457	52,317
4	134	OTHER SPECIAL DEPOSITS	2,080	2,122	0.966457	2,051
5	135	WORKING FUNDS	112	114	0.966457	111
6	142	CUSTOMER ACCOUNTS RECEIVABLE	721,210	814,137	1.000000	814,137
7	143	OTHER ACCOUNTS RECEIVABLE	157,869	141,076	0.966457	136,344
8	144	ACCUM PROV UNCOLLECTIBLE ACCOUNTS	(14,368)	(8,348)	1.000000	(8,348)
9	145	NOTES RECEIVABLE FROM ASSOC COMPANIES	160,000	160,000	0.966457	154,633
10	146	ACCOUNT RECEIVABLE FROM ASSOC COMPANIES	43,647	46,047	0.966457	44,502
11	151	FUEL STOCK	168,728	133,239	0.955051	127,250
12	154	PLANT MATERIALS AND OPERATING SUPPLIES	538,224	503,813	0.964881	486,119
13	163	STORES EXPENSE UNDISTRIBUTED	228	233	0.964881	224
14	165	PREPAYMENTS	101,297	100,485	0.978274	98,302
15	171	INTEREST & DIVIDENDS RECEIVABLE	42	42	0.966457	40
16	172	RENTS RECEIVABLE	27,130	27,820	0.966457	26,886
17	173	ACCRUED UTILITY REVENUES	287,885	289,475	1.007838	291,744
18	174	MISCELLANEOUS CURRENT AND ACCRUED ASSETS	27,786	28,342	0.966457	27,391
19		CURRENT AND ACCRUED ASSETS	2,304,647	2,292,729	0.982979	2,253,705
20						
21		DEFERRED DEBITS				
22						
23	182.2	UNRECOVERED PLANT & REGULATORY COSTS	177,476	174,609	0.954871	166,729
24	182.3	OTHER REGULATORY ASSETS	3,502,114	3,451,691	0.198211	684,164
25	183	PRELIM SURVEY & INVESTIGATION CHARGES	30,710	35,539	0.966457	34,347
26	184	CLEARING ACCOUNTS	16	16	0.966457	15
27	186	MISCELLANEOUS DEFERRED DEBITS	1,927,720	1,963,529	0.963355	1,891,576
28	187	DEFERRED LOSSES DISPOSITION UTIL PLANT	13	13	0.966457	13
29		DEFERRED DEBITS	5,638,050	5,625,397	0.493626	2,776,843
30						
31		CURRENT AND ACCRUED ASSETS AND DEFERRED DEBITS	7,942,697	7,918,126	0.635321	5,030,548
32						
33		OTHER NONCURRENT LIABILITIES				
34						
35	228.1	ACCUM PROVISION - PROPERTY INSURANCE	(117,351)	(118,828)	1.000000	(118,828)

FLORIDA PUBLIC SERVICE COMMISSION

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

Type of Data Shown:

X Projected Test Year Ended: 12/31/22

X Prior Year Ended: 12/31/21

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

COMPANY: FLORIDA POWER & LIGHT COMPANY  
AND SUBSIDIARIESWitness: Scott R. Bores, Tara B. DuBose,  
Liz Fuentes

DOCKET NO.: 20210015-EI

	(1)	(2)	(3)	(4)	(5)	(6)
Line No.	ACCOUNT NO.	COMPONENT	PRIOR YEAR COMPANY TOTAL	TEST YEAR COMPANY TOTAL	TEST YEAR JURISDICTIONAL FACTOR	TEST YEAR JURISDICTIONAL AMOUNT (4) x (5)
1	228.2	ACCUM PROVISION - INJURIES & DAMAGES	(20,146)	(20,000)	0.962686	(19,254)
2	228.3	ACCUM PROVISION - PENSION & DEFERRED BENEFITS	(175,110)	(168,188)	0.962686	(161,912)
3	228.4	ACCUM PROVISION - OPERATING RESERVES	(181,447)	(194,492)	0.966457	(187,968)
4	229	ACCUMULATED PROVISION FOR RATE REFUNDS	(630)	0	0.000000	0
5	230	ASSET RETIREMENT OBLIGATION - LIABILITY	(2,418,413)	(2,524,873)	0.962686	(2,430,661)
6		OTHER NONCURRENT LIABILITIES	(2,913,096)	(3,026,381)	0.964394	(2,918,623)
7						
8		CURRENT AND ACCRUED LIABILITIES				
9						
10	232	ACCOUNTS PAYABLE	(707,496)	(713,785)	0.966457	(689,843)
11	234	ACCOUNTS PAYABLE TO ASSOCIATED COMPANIES	(38,115)	(38,115)	0.966457	(36,837)
12	236	TAXES ACCRUED	(393,465)	(398,941)	0.974058	(388,591)
13	237	INTEREST ACCRUED	(156,010)	(168,854)	0.967378	(163,346)
14	241	TAX COLLECTIONS PAYABLE	(95,368)	(97,276)	0.966457	(94,013)
15	242	MISC CURRENT AND ACCRUED LIABILITIES	(607,113)	(609,631)	0.966759	(589,366)
16		CURRENT AND ACCRUED LIABILITIES	(1,997,566)	(2,026,602)	0.968121	(1,961,995)
17						
18		DEFERRED CREDITS				
19						
20	252	CUSTOMER ADVANCES FOR CONSTRUCTION	(1,192)	(1,216)	0.966457	(1,175)
21	253	OTHER DEFERRED CREDITS	(190,173)	(185,872)	0.966457	(179,637)
22	254	OTHER REGULATORY LIABILITIES	(3,355,768)	(3,190,930)	0.932451	(2,975,388)
23	256	DEFERRED GAINS DISPOSITION UTILITY PLANT	(32,101)	(31,527)	0.966457	(30,470)
24		DEFERRED CREDITS	(3,579,234)	(3,409,545)	0.934632	(3,186,669)
25						
26		NONCURRENT, CURRENT AND ACCRUED LIABILITIES	(8,489,895)	(8,462,528)	0.953295	(8,067,288)
27						
28		WORKING CAPITAL ALLOWANCE	(547,198)	(544,402)	5.578120	(3,036,740)
29						
30						
31		COMMISSION ADJUSTMENTS				
32						
33	145	NOTES RECEIVABLE FROM ASSOC COMPANIES	(160,000)	(160,000)	0.966457	(154,633)
34	146	ACCOUNT RECEIVABLE FROM ASSOC COMPANIES	(43,647)	(46,047)	0.966457	(44,502)
35						

FLORIDA PUBLIC SERVICE COMMISSION

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

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

COMPANY: FLORIDA POWER & LIGHT COMPANY  
 AND SUBSIDIARIES

DOCKET NO.: 20210015-EI

	(1)	(2)	(3)	(4)	(5)	(6)
Line No.	ACCOUNT NO.	COMPONENT	PRIOR YEAR COMPANY TOTAL	TEST YEAR COMPANY TOTAL	TEST YEAR JURISDICTIONAL FACTOR	TEST YEAR JURISDICTIONAL AMOUNT (4) x (5)
1	165	PREPAYMENTS	(43,631)	(41,665)	0.994958	(41,455)
2	171	INTEREST & DIVIDENDS RECEIVABLE	(42)	(42)	0.966457	(40)
3	172	RENTS RECEIVABLE	(27,130)	(27,820)	0.966457	(26,886)
4	174	MISCELLANEOUS CURRENT AND ACCRUED ASSETS	(27,786)	(28,342)	0.966457	(27,391)
5	182.2	UNRECOVERED PLANT & REGULATORY COSTS	(177,476)	(174,609)	0.954871	(166,729)
6	182.3	OTHER REGULATORY ASSETS	(718,995)	(543,280)	0.965754	(524,675)
7	186	MISCELLANEOUS DEFERRED DEBITS	(2,885)	(2,769)	1.000000	(2,769)
8	228.1	ACCUM PROVISION - PROPERTY INSURANCE	117,351	118,828	1.000000	118,828
9	228.3	ACCUM PROVISION - PENSION & DEFERRED BENEFITS	225	291	0.962686	280
10	229	ACCUMULATED PROVISION FOR RATE REFUNDS	630	0	0.000000	0
11	230	ASSET RETIREMENT OBLIGATION - LIABILITY	2,418,413	2,524,873	0.962686	2,430,661
12	234	ACCOUNTS PAYABLE TO ASSOCIATED COMPANIES	3	3	0.966457	3
13	237	INTEREST ACCRUED	8	0	0.000000	0
14	242	MISC CURRENT AND ACCRUED LIABILITIES	25,369	25,876	0.966457	25,008
15	254	OTHER REGULATORY LIABILITIES	3,107,399	2,987,781	0.966106	2,886,514
16		COMMISSION ADJUSTMENTS	4,467,806	4,633,079	0.965279	4,472,213
17						
18		COMPANY ADJUSTMENTS				
19						
20	182.3	OTHER REGULATORY ASSETS	0	88,077	0.956008	84,202
21	186	MISCELLANEOUS DEFERRED DEBITS	0	(513)	1.000000	(513)
22	228.4	ACCUM PROVISION - OPERATING RESERVES	0	3,917	0.966457	3,786
23	232	ACCOUNTS PAYABLE	0	71	0.966457	69
24		COMPANY ADJUSTMENTS	0	91,553	0.956217	87,545
25						
26		TOTAL ADJUSTMENTS	4,467,806	4,724,632	0.965103	4,559,758
27						
28		ADJUSTED WORKING CAPITAL ALLOWANCE	3,920,608	4,180,230	0.364338	1,523,018
29						
30						
31						
32						
33						
34						
35						

FLORIDA PUBLIC SERVICE COMMISSION

COMPANY: FLORIDA POWER & LIGHT COMPANY AND SUBSIDIARIES

DOCKET NO.: 20210015-EI

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

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

Witness: Thomas Broad

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

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

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

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

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

DOCKET NO.: 20210015-EI

Witness: Thomas Broad

Table with columns for Line No., Plant, Fuel Type, Units, Month-Year, and various financial metrics including Beginning Balance, Receipts, Fuel Issued to Generation, Fuel Issued (Other), Inventory Adjustments, Ending Balance, and 13 Month Average.

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





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

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

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

Line No.	Plant	Fuel Type	Units	Month-Year	(6) Beginning Balance			(9) Receipts			(12) Fuel Issued to Generation			(16) Fuel Issued (Other)			(18) Inventory Adjustments			(21) Ending Balance			(24) 13 Month Average		
					(5) Units	(7) (\$000)	(7) \$ / Unit	(8) Units	(10) (\$000)	(10) \$ / Unit	(11) Units	(12) (\$000)	(12) \$ / Unit	(14) Units	(15) (\$000)	(15) \$ / Unit	(17) Units	(18) (\$000)	(18) \$ / Unit	(20) Units	(21) (\$000)	(21) \$ / Unit	(23) Units	(24) (\$000)	(24) \$ / Unit
1	Manatee	Residual Oil	BBL	Jan-22	0	0	0.00	0	0	0.00	0	0	0.00						0	0	0.00	330,071	24,092	72.99	
2	(PMT)			Feb-22	0	0	0.00	0	0	0.00	0	0	0.00						0	0	0.00	300,604	21,941	72.99	
3				Mar-22	0	0	0.00	0	0	0.00	0	0	0.00						0	0	0.00	271,289	19,802	72.99	
4				Apr-22	0	0	0.00	0	0	0.00	0	0	0.00						0	0	0.00	241,975	17,662	72.99	
5				May-22	0	0	0.00	0	0	0.00	0	0	0.00						0	0	0.00	212,661	15,522	72.99	
6				Jun-22	0	0	0.00	0	0	0.00	0	0	0.00						0	0	0.00	183,346	13,383	72.99	
7				Jul-22	0	0	0.00	0	0	0.00	0	0	0.00						0	0	0.00	154,841	11,302	72.99	
8				Aug-22	0	0	0.00	0	0	0.00	0	0	0.00						0	0	0.00	127,075	9,275	72.99	
9				Sep-22	0	0	0.00	0	0	0.00	0	0	0.00						0	0	0.00	100,791	7,357	72.99	
10				Oct-22	0	0	0.00	0	0	0.00	0	0	0.00						0	0	0.00	75,476	5,509	72.99	
11				Nov-22	0	0	0.00	0	0	0.00	0	0	0.00						0	0	0.00	50,317	3,673	72.99	
12				Dec-22	0	0	0.00	0	0	0.00	0	0	0.00						0	0	0.00	25,159	1,836	72.99	
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																									
39																									
40																									
41																									
42																									
43																									
44																									
45																									
46																									
47																									
48																									
49																									
50																									
51																									

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

MISCELLANEOUS DEFERRED DEBITS

FLORIDA PUBLIC SERVICE COMMISSION

EXPLANATION: Provide a schedule showing the following information for miscellaneous deferred debits for the test year.

Type of Data Shown:

COMPANY: FLORIDA POWER & LIGHT COMPANY AND SUBSIDIARIES

Minor items less than 5% of the account total, or amounts less than \$10,000, whichever is greater, may be grouped by classes. (\$000)

X Projected Test Year Ended: 12/31/22

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

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

DOCKET NO.: 20210015-EI

Witness: Liz Fuentes

	(1)	(2)	(3)	(4)	(5)	(6)
Line No.	Description	Credit Account	Balance at Beginning of Year	Debits	Credits	Balance at End of Year
1	Deferred Debit - Interest Receivables		1,068	0	0	1,068
2	Deferred Debit - Pension		1,631,423	89,886	0	1,721,309
3	Deferred Debit - Capital	Various	318,771	0	(79,204)	239,568
4	Deferred Debit - Other		17,567	0	0	17,567
5	Deferred Debit - Right of Way & Land		4,517	0	0	4,517
6	Deferred Debit - Scherer 4		768	0	0	768
7	Deferred Debit - Gen Perform Incentive Factor (1)	456	5,000	3,500	(5,000)	3,500
8	Deferred Debit - Rate Case Expenses (2)		4,102	0	0	4,102
9	Total		1,983,217	93,386	(84,204)	1,992,400

10  
11  
12  
13  
14  
15  
16  
17  
18  
19  
20  
21  
22  
23  
24  
25  
26  
27  
28  
29  
30  
31  
32

Notes:

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

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

TOTALS MAY NOT ADD DUE TO ROUNDING

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

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

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

DOCKET NO.: 20210015-EI

(\$000)

Witness: Liz Fuentes

	(1)	(2)	(3)	(4)	(5)	(6)
Line No.	Description	Debit Account	Balance at Beginning of Year	Debits	Credits	Balance at End of Year
1	Other Def Credits - Premium Lighting	444	(9,338)	603	0	(8,736)
2	Other Def Credits - Environmental Liability Reserve	182.3	(65,532)	8,438	0	(57,094)
3	Other Def Credits - FIN 48 - Uncertain Tax Positions		(42,265)	0	(6,524)	(48,789)
4	Other Def Credits - Reimbursables		(44,714)	0	0	(44,714)
5	Other Def Credits - Customer Contributions		(18,064)	0	0	(18,064)
6	Other Def Credits - Miscellaneous	Various	(7,454)	1,000	0	(6,454)
7	Total		<u>(187,368)</u>	<u>10,041</u>	<u>(6,524)</u>	<u>(183,851)</u>

8  
 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

ACCUMULATED PROVISION ACCOUNTS -  
228.1, 228.2, and 228.4

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

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

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

DOCKET NO.: 20210015-EI

Witness: Scott R. Bores

Line No.	(1)	(2) Year	(3) Balance Beginning of Period	(4) Current Annual Accrual	(\$000's)		(6) Net Fund Income After Taxes	(7) Reserve Balance End of Period	(8) Description Of Charge	(9) Charged to Operating Expenses
					(5) Amount Charged to Reserve	(6) Net Fund Income After Taxes				
1										
2	<u>Account 228.1 - Property Insurance</u> <sup>(1)</sup>	2022	\$ 118,086	\$ -	\$ -	\$ 1,487	\$ 119,573	See note	\$ -	
3										
4	<sup>(1)</sup> Balance reflects zero accrual per Commission Order No. PSC-10-0153-FOF-EI. The Company's forecast reflects an increase resulting from reinvested storm fund earnings.									
5										
6										
7										
8										
9	<u>Account 228.2 - Injuries and Damages</u> <sup>(2)</sup>	2022	\$ 20,000	\$ 13,722	\$ (13,722)	\$ -	\$ 20,000	Estimated based on historical average	\$ 13,722	
10										
11										
12	<sup>(2)</sup> The projected reserve balance is based on historical averages of the monthly reserve activity. The reserve balance is determined on a case-by-case basis to provide adequate coverage for normal charges and liability suits pending. The reserve balance takes into account the extent of the proposed liability, an evaluation of the damages and the potential of loss.									
13										
14										
15										
16										
17										
18	<u>Account 228.4 - Miscellaneous</u>									
19										
20	- End of Life M&S Inventory <sup>(3)</sup>	2022	\$ 31,956	\$ 1,972	\$ -	\$ -	\$ 33,928	See note	\$ 1,972	
21	- Nuclear Last Core <sup>(4)</sup>	2022	156,014	11,073	-	-	167,087	See note	11,073	
22										
23										
24										
25	<sup>(3)</sup> <u>End of Life M&amp;S Inventory:</u>									
26	Per FPSC Order No. 02-0055-PAA-EI, the cost of inventories estimated to exist at the end of plant operations will be recorded as a debit to maintenance expense and a credit to an unfunded reserve over the remaining life span at each nuclear site. The annual amounts reflected were determined and approved in Order No. PSC-16-0250-PAA-EI, and implemented as part of Docket No. 160021-EI, approved in Order No. PSC-16-0560-AS-EI. FPL filed a new Decommissioning Study on December 14, 2020, Docket No. 20200257-EI and has presented the new accrual amount resulting from the study as a Company Adjustment in this filing MFR B-2 and C-3.									
27										
28	<sup>(4)</sup> <u>Nuclear Last Core :</u>									
29	Per FPSC Order No. 02-0055-PAA-EI, the estimated value of unburned fuel that will remain in the fuel assemblies at the end of the last operating cycle will be recorded as a debit to base rate fuel expense and a credit to an unfunded reserve over the remaining life span at each nuclear unit. The annual amounts reflected were determined and approved in Order No. PSC-16-0250-PAA-EI, and implemented as part of Docket No. 160021-EI, approved in Order No. PSC-16-0560-AS-EI. FPL filed a new Decommissioning Study on December 14, 2020, Docket No. 20200257-EI and has presented the new accrual amount resulting from the study as a Company Adjustment in this filing MFR B-2 and C-3.									
30										
31										

FLORIDA PUBLIC SERVICE COMMISSION

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

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

COMPANY: FLORIDA POWER & LIGHT COMPANY  
 AND SUBSIDIARIES

DOCKET NO.: 20210015-EI

(\$000)

Witness: Scott R. Bores, Liz Fuentes

	(1)	(2)	(3)	(4)	(5)	(6)
Line No.	Annual Period	Account 190 Accumulated Deferred Income Taxes Dr(Cr)	Account 281 Accumulated Deferred Income Taxes Dr(Cr)	Account 282 Accumulated Deferred Income Taxes Dr(Cr)	Account 283 Accumulated Deferred Income Taxes Dr(Cr)	Net Accumulated Deferred Income Taxes Dr(Cr)
1						
2	2015	977,470	0	(7,106,013)	(1,561,804)	(7,690,347)
3	2016	1,080,059	0	(7,928,228)	(1,654,871)	(8,503,040)
4	2017	1,908,280	0	(5,332,210)	(1,558,079)	(4,982,009)
5	2018	1,935,673	0	(5,662,613)	(1,386,362)	(5,113,302)
6	2019	1,824,935	0	(5,870,516)	(1,309,999)	(5,355,580)
7	2020	1,898,201	0	(6,208,918)	(1,420,397)	(5,731,114)
8	2021	2,092,620	0	(6,436,405)	(1,553,295)	(5,897,081)
9	2022	2,110,351	0	(6,829,248)	(1,471,923)	(6,190,820)
10						
11						
12						
13						
14						
15						
16						
17						
18						
19						
20						
21						
22						
23						
24						
25						
26						
27						
28						
29						
30						
31						
32						

FLORIDA PUBLIC SERVICE COMMISSION

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

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

COMPANY: FLORIDA POWER & LIGHT COMPANY  
 AND SUBSIDIARIES

DOCKET NO.: 20210015-EI

(\$000)

Witness: Scott R. Bores, Liz Fuentes

	(1)	(2)	(3)	(4)	(5)
Line No.	Annual Period	Beginning Balance	Amortization	Generated	Ending Balance
1					
2	2015	161,708	6,813	801	155,695
3	2016	155,695	7,355	120,687	269,026
4	2017	269,026	10,978	1,271	259,319
5	2018	259,319	17,837	218,404	459,886
6	2019	459,886	21,839	102,195	540,241
7	2020	540,241	28,637	338,611	850,216
8	2021	875,046	33,972	414,422	1,255,496
9	2022	1,255,496	41,860	223,801	1,437,437
10					
11					
12	NOTE: TOTALS MAY NOT ADD DUE TO ROUNDING				
13					
14					
15					
16					
17					
18					
19					
20					
21					
22					
23					
24					
25					
26					
27					
28					
29					
30					
31					
32					

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

EXPLANATION:

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

Type of Data Shown:

X Projected Test Year Ended 12/31/2022  
 X Prior Year Ended 12/31/2021  
 \_\_\_ Historical Test Year Ended \_\_\_/\_\_\_/\_\_\_

DOCKET NO.: 20210015-EI

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

Amounts in \$000

1	Leasing Payments for prior year:	\$	7,040	Building
3			3,311	Equipment (Rail Car)
4			72	Equipment (Substation)
5			221	Equipment (Tower)
6			1,775	Land & Land Rights
7			25	Vehicle
8				
9	Leasing Payments for test year:	\$	7,186	Building
10			3,311	Equipment (Rail Car)
11			72	Equipment (Substation)
12			41	Equipment (Tower)
13			1,950	Land & Land Rights
14			18	Vehicle
15				
16	Leasing Payments, Remaining Life Contracts	\$	3,220	Building
17			8,711	Equipment (Rail Car)
18			1,805	Equipment (Substation)
19			95	Equipment (Tower)
20			28,470	Land & Land Rights
21			10	Vehicle
22				

Describe Leasing Agreements Whose Lifetime Costs Exceed \$10 Million

27	Asset	Original Cost (Amounts in \$000)	Annual Payment (Amounts in \$000)	Life of Contract	Disposition of Asset, Provision for Purchase
30	<b>LAND &amp; LAND RIGHTS</b>				
31					
32	NASA PV Facility (Test Year)	15,321	781	Expiration Date November 2050	No Purchase Option
33	NASA PV Facility (Prior Year)	15,321	766	Expiration Date November 2050	No Purchase Option
34					
35	<b>EQUIPMENT (RAILCARS)</b>				
36	Cedar Bay Railroad Car Net Lease (Test Year)	10,461	1,335	Expiration Date January 2025	No Purchase Option
37	Cedar Bay Railroad Car Net Lease (Prior Year)	10,461	1,335	Expiration Date January 2025	No Purchase Option
38					
39	Indiantown Railcar Lease (Test Year)	15,780	1,977	Expiration Date December 2025	No Purchase Option
40	Indiantown Railcar Lease (Prior Year)	15,780	1,977	Expiration Date December 2025	No Purchase Option
41					
42	<b>BUILDINGS</b>				
43	GO Office Lease (Test Year)	36,605	6,816	Expiration Date April 2023	No Purchase Option
44	GO Office Lease (Prior Year)	36,605	6,617	Expiration Date April 2023	No Purchase Option
45					
46					

NOTES:

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



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

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

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

DOCKET NO.: 20210015-EI

Witness: Keith Ferguson

Line (1)  
No.

1 There were no changes in accounting policy in the test year or prior year affecting rate base.

- 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